

**88.50 TAXATION.**

Every auxiliary forest in this state shall be taxed in the manner and to the extent hereinafter provided and not otherwise. Except as expressly permitted by sections 88.47 to 88.53, no auxiliary forest shall be taxed for, or in any manner, directly or indirectly made to contribute to, or become liable for the payment of, any tax or assessment, general or special, or any bond, certificate of indebtedness, or other public obligation of any name or kind, made, issued, or created subsequent to the filing of the contract creating the auxiliary forest, provided that temporary buildings, structures, or other fixtures of whatsoever kind located upon land within an auxiliary forest shall be valued and assessed as personal property and classified as class 3 under the general system of ad valorem taxation. In any proceeding for the making of a special improvement under the laws of this state by which any auxiliary forest will be benefited, the owner thereof may subject the lands therein to assessment therefor in the manner provided by law, by filing the owner's consent in writing to the making of the assessment in the tribunal in which the proceeding is pending, whereupon the lands shall for the purposes of the improvement and assessment be treated as lands not in an auxiliary forest; but the lien of any assessment so levied on lands in any auxiliary forest shall be subject to the provisions of the contract creating the auxiliary forest and subordinate to the lien of any tax imposed under the provisions of sections 88.47 to 88.53.

**History:** (4031-64) 1927 c 247 s 5; 1963 c 418 s 2; 1986 c 444