

**273.117 CONSERVATION PROPERTY TAX VALUATION.**

The value of real property which is subject to a conservation restriction or easement may be adjusted by the assessor if:

- (a) the restriction or easement is for a conservation purpose as defined in section 84.64, subdivision 2, and is recorded on the property;
- (b) the property is being used in accordance with the terms of the conservation restriction or easement.

**History:** *1Sp1981 c 1 art 2 s 6; 2008 c 154 art 13 s 27*