88.50 TAXATION.

Every auxiliary forest in this state must be taxed according to sections 88.49 to 88.53 and not otherwise. Except as expressly permitted by sections 88.49 to 88.53, no auxiliary forest shall be taxed for, or 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 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 may subject the lands to assessment in the manner provided by law, by filing the owner's written consent to the assessment in the tribunal in which the proceeding is pending. The lands shall for the purposes of the improvement and assessment not be treated as lands in an auxiliary forest; but the lien of any assessment levied on lands in any auxiliary forest is 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 88.49 to 88.53.

History: *(4031-64) 1927 c 247 s 5; 1963 c 418 s 2; 1986 c 444; 1Sp2015 c 4 art 4 s 51*