4-21-01. Bounty for tree planting - Amount - Deduction of taxes. A bounty must be paid out of the general fund of the county to any person who plants or has planted any kind of forest trees upon prairie land within the county, and who cultivates such trees and keeps them in a growing and thrifty condition. The bounty must be in the amount of four dollars per acre [.40 hectare] in the year in which the trees are first planted and cultivated and in the additional amount of two dollars per acre [.40 hectare] for each succeeding year, not exceeding four years, in which the trees are kept well-cultivated and in a growing condition. No bounty may be paid under this section unless at least one acre [.40 hectare] has been planted to trees and may not be paid on more than ten acres [4.05 hectares], nor unless the grove is maintained upon a tract of land of not less than eighty acres [32.38 hectares] in area, nor unless there are at least four hundred living trees in a healthy and growing condition upon each acre [.40 hectare] of land for which the bounty is claimed. No bounty may be paid in any year in excess of the amount of real estate taxes levied for the year in which the bounty is claimed, upon the quarter section of land of which the parcel of land planted to trees is a part.

4-21-02. Bounty for planting trees or hedges along highways - Regulations governing. Every person planting such forest trees or trees suitable for a hedge in rows as boundary lines along the public highways or on any other portion of the person's premises, if such rows contain not less than two living trees to each rod [5.03 meters], and in other respects complies with the provisions of this chapter, annually shall receive a bounty at the rate of two dollars for every eighty rods [402.40 meters] of each row. The trees must be not less than one hundred fifty feet [45.72 meters] nor more than two hundred feet [60.96 meters] from a public highway. No bounty may be paid or deduction allowed under the provisions of this section for a longer period than five years upon any one tract or row of trees. Any person entitled to receive a bounty under existing law shall continue to receive such bounty notwithstanding the provisions of this chapter.

4-21-03. Reports required to secure tree bounty. Any person desiring to secure the benefits of this chapter shall file with the county auditor of the county in which the planting has been made, during the month of June following the planting of the grove, row, or rows of trees, and annually thereafter, a correct plat of the land describing the section or fraction thereof on which the grove, row, or rows of trees have been planted and cultivated, and due proof under oath of the planting and cultivation and of the title to the land, and the facts relative to the growth and cultivation of the grove, row, or rows of trees for which the bounty is demanded.

4-21-04. Assessor to examine trees and groves - Report made by assessor. The assessor of every township or district shall ascertain, at the time of making the assessment, whether trees have been planted by any landowner in the assessor's township or district for which compensation is claimed under this chapter. If trees have been planted for which compensation is claimed, the assessor shall examine the grove or row of trees personally and make a report of the extent and condition thereof according to the prescribed form. The report must be returned to the county auditor with the assessment books.

4-21-05. No bounty for plantings on railroad right of way or timber culture lands. This chapter does not apply to any railroad company planting trees within two hundred feet [60.96 meters] of its track for the purpose of making a snow fence, nor to any trees planted upon land held and acquired under the timber culture laws of the United States.