Cub 303.05 Utility Lines. Land supporting power lines, pipelines, sewer lines, water lines and other utilities that are not for the sole benefit of the landowner shall be eligible for current use assessment:

- (a) Under the category in which the land would normally qualify; or
- (b) If the presence and maintenance of such utilities would render the land ineligible under that category, it shall be considered for qualification in another qualifying category.

Source. #5343,

eff 3-05-92 (See Revision Note at chapter heading for Cub 300); EXPIRED: 3-5-98

New. #6720,

eff 3-27-98; ss by #8571, eff 2-18-06