

**3.70.04# Structures Exempt from Property Tax**

**A. The following subsistence use structures shall be exempt from property taxes:**

- 1. Greenhouses or hoopouses**
- 2. Root Cellars**
- 3. Gardens**
- 4. Chicken Coops**
- 5. Farm Animal Shelters**
- 6. fencing**

**B. Structures not permanently affixed to the ground and otherwise designed to be moved.**

**C. Small Structures under 500 square feet in footprint, not used for human occupation, including covers over fuel tanks, wood storage sheds, tools sheds, well houses, and outhouses, by way of example only.**