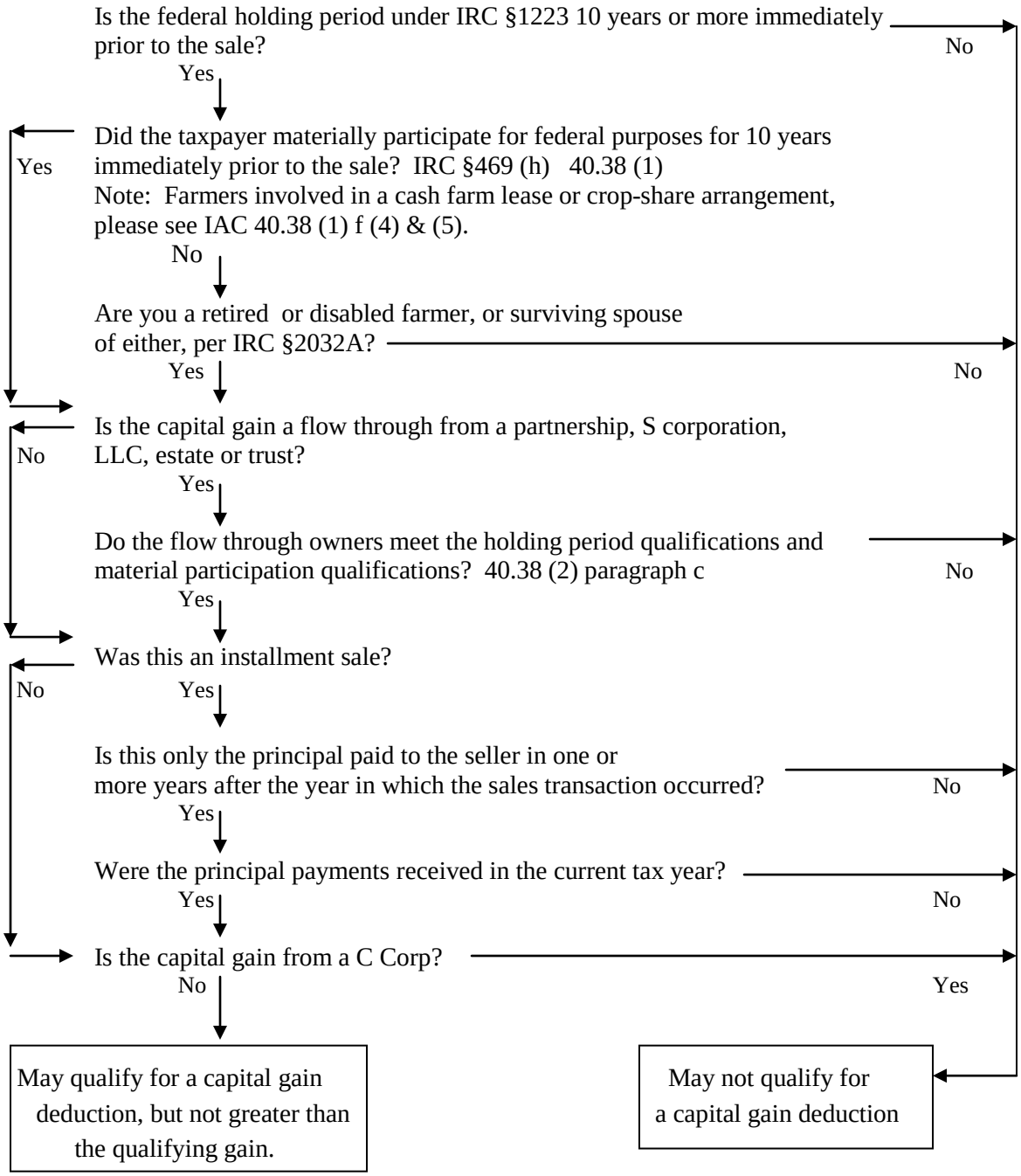
REAL PROPERTY used in a FARMING BUSINESS

701 IAC 40.38 **IRC**