

428.29 Assessment and certification.

The director of revenue shall on the second Monday of July of each year proceed to determine, upon the basis of the data required in such report and any other information the director may obtain, the actual value of all property, subject to the director's jurisdiction, of said individual, copartnership, corporation, or association, and shall make assessments upon the taxable value thereof, as provided by section 441.21. The director of revenue shall, on or before the third Monday in August, certify to the county auditor of every county in the state the valuations fixed for assessment upon all such property in each and every taxing district in each county by the department of revenue. This valuation shall then be spread upon the books in the same manner as other valuations fixed by the department of revenue upon property assessed under the department's jurisdiction.

[C31, 35, § 6982-d2; C39, § **6982.2**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 428.29]

2003 Acts, ch 145, §286