

**428.23 Manufacturer to list.**

Corporations organized for pecuniary profit and engaged in manufacturing as defined in [section 428.20](#) shall list their real property in the same manner as is required of individuals.

[C97, §1319; C24, 27, 31, 35, 39, §6978; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.23]  
[89 Acts, ch 296, §54](#); [95 Acts, ch 83, §21](#)

Referred to in [§420.207](#)