

**428.25 Property in different districts.**

Where any such property except the capital stock is situated partly within and partly without the limits of a city, such portions of the said plant shall be assessed separately, and the portion within the said city shall be assessed as above provided, and the portion without the said city shall be apportioned by the department of revenue to the district or districts in which it is located.

[C97, §1343; C24, 27, 31, 35, 39, §6980; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.25]

[2003 Acts, ch 145, §286](#)

Referred to in [§427A.1](#), [§427B.17](#), [§427B.26](#), [§437.12](#), [§437.13](#)