

**428.29 Assessment and certification.**

The department of revenue shall on or before October 31 each year proceed to determine, upon the basis of the data required in the report under [section 428.28](#) and any other information the department may obtain, the actual value of all property, subject to the department's jurisdiction, of said individual, partnership, corporation, or association, and shall make assessments upon the taxable value of the property, as provided by [section 441.21](#). The department of revenue shall, on or before October 31, 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](#); [2008 Acts, ch 1032, §106](#); [2009 Acts, ch 60, §8](#); [2010 Acts, ch 1069, §52](#); [2015 Acts, ch 109, §18, 75](#)

Referred to in [§427A.1](#), [§427B.17](#), [§427B.26](#), [§437.13](#), [§443.22](#)

Section amended