

**714.14 Value for purposes of fraudulent practices.**

1. The value of property or service is its highest value by any reasonable standard at the time the fraudulent practice is committed. Reasonable standard includes but is not limited to market value within the community, actual value, or replacement value.

2. If money, property, or a service involved in two or more acts of fraudulent practice is from the same person or location, or from different persons by two or more acts which occur in approximately the same location or time period so that the fraudulent practices are attributable to a single scheme, plan, or conspiracy, these acts may be considered as a single fraudulent practice and the value may be the total value of all money, property, and services involved.

[C79, 81, §714.14]

[84 Acts, ch 1162, §2](#); [2014 Acts, ch 1055, §3](#); [2015 Acts, ch 30, §193](#)

Referred to in [§96.16](#)