

**428.1 Listing of property.**

Every person shall list for the assessor all property subject to taxation in the state, of which the person is the owner, or has the control or management, including but not limited to the following:

1. The property of one under disability, by the person having charge thereof.
2. The property of a married person, by either party.
3. The property of a beneficiary for whom the property is held in trust, by the trustee.
4. The property of a body corporate, company, society or partnership, by its principal accountant, officer, agent, or partner, as the assessor may demand.
5. Property under mortgage or lease is to be listed by and taxed to the mortgagor or lessor, unless listed by the mortgagee or lessee.

[C51, §458; R60, §714; C73, §803; C97, §1312; S13, §1312; C24, 27, 31, 35, 39, §6956; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.1]

[89 Acts, ch 296, §49](#); [95 Acts, ch 83, §20](#); [99 Acts, ch 151, §43, 89](#)

Referred to in [§441.19](#)