

**428.2 Listing property of another.**

Any person required to list property belonging to another shall list it in the same county in which the person would be required to list it if it were the person's own, except as herein otherwise directed; but the person shall list it separately from the person's own, giving the assessor the name of the person or estate to which it belongs.

[C51, §461; R60, §716; C73, §805; C97, §1316; C24, 27, 31, 35, 39, §6957; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.2]

Referred to in [§441.19](#)