

432.7 Assessment.

The assessor shall, upon the receipt of the statements, and from other information acquired by the assessor, assess against every corporation or association referred to in [section 432.6](#), the actual value of each parcel of real estate situated in the assessment district of the assessor, and all the property shall be assessed at the same rate, and for the same purposes as the property of private individuals, as provided in [section 441.21](#).

[S13, §1333-b; C24, 27, 31, 35, 39, §7028; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §432.7]

[89 Acts, ch 296, §58](#)