

441.19 Owner to assist — provisions for assessment.

1. The assessor shall list every person in the assessor's county or city as the case may be and assess all the property in the county or city, except property exempted or otherwise assessed. A person who refuses to assist in making out a list of the person's property, or of any property which the person is by law required to assist in listing, is guilty of a simple misdemeanor.

a. Supplemental and optional to the procedure for the assessment of property by the assessor as provided in [this chapter](#), the assessor may require from all persons required to list their property for taxation as provided by [sections 428.1](#) and [428.2](#), a supplemental return to be prescribed by the director of revenue upon which the person shall list the person's property. The supplemental return shall be in substantially the same form as now prescribed by law for the assessment rolls used in the listing of property by the assessors. However, for assessment years beginning on or after January 1, 2018, and unless otherwise required for property valued by the department of revenue pursuant to [chapters 428](#), [433](#), [437](#), and [438](#), a supplemental return shall not request, and a person shall not be otherwise required to provide to the assessor for property assessment purposes, sales or receipts data, expense data, balance sheets, bank account information, or other data related to the financial condition of a business operating in whole or in part on the property if the property is both classified as commercial or industrial property and owned and used by the owner of the business. Every person required to list property for taxation shall make a complete listing of the property upon supplemental forms and return the listing to the assessor as promptly as possible. The return shall be verified over the signature of the person making the return and [section 441.25](#) applies to any person making such a return. The assessor shall make supplemental return forms available as soon as practicable after the first day of January of each year. The assessor shall make supplemental return forms available to the taxpayer by mail, or at a designated place within the taxing district.

b. Upon receipt of such supplemental return from any person the assessor shall prepare a roll assessing the person. In the preparation of such assessment roll the assessor shall be guided not only by the information contained in such supplemental roll, but by any other information the assessor may have or which may be obtained by the assessor as prescribed by the law relating to the assessment of property. The assessor shall not be bound by any values as listed in such supplemental return, and may include in the assessment roll any property omitted from the supplemental return which in the knowledge and belief of the assessor should be listed as required by law by the person making the supplemental return. Upon completion of such roll the assessor shall deliver to the person submitting such supplemental return a copy of the assessment roll, either personally or by mail.

c. Any taxpayer aggrieved by the action of the assessor in the preparation of an assessment roll upon which a supplemental return has been made shall have the same rights and privileges of appeal as provided by law in connection with the assessment rolls prepared in entirety by the assessor, but no assessment rolls prepared by the assessor after receiving a supplemental return shall be deemed insufficient or invalid because of the fact that such assessment roll does not bear the signature of the person assessed, and the signature of the person listing property upon the supplemental return shall be deemed a signature on the roll as prepared by the assessor.

d. The supplemental returns provided for in [this section](#) shall be preserved in the same manner as assessment rolls, but shall be confidential to the assessor, board of review, property assessment appeal board, or director of revenue, and shall not be open to public inspection, but any final assessment roll as made out by the assessor shall be a public record, provided that such supplemental return shall be available to counsel of either the person making the return or of the public, in case any appeal is taken to the board of review, to the property assessment appeal board, or to the court.

e. In the event of a failure of any person required to list property to make a supplemental return on or before the fifteenth day of February of any year when the listing is required, the assessor shall proceed in the listing and assessment of the person's property as provided by [this chapter](#). A person subject to taxation shall not be relieved of the person's obligation to list

the person's property through failure to make a supplemental return and any roll prepared by the assessor after receiving a supplemental return, or when prepared in accordance with other provisions of [this chapter](#), shall be a valid assessment.

f. The provisions of [this chapter](#) relating to assessment rolls shall be applicable to the preparation of rolls upon which a supplemental return has been received, insofar as they are not in conflict with the provision of [this section](#).

2. On or before February 15 of each year, each owner of industrial real estate shall submit to the local assessor a report listing by year of acquisition and by acquisition cost the owner's machinery as described in [section 427A.1, subsection 1](#), paragraph "e", and specifying any machinery added or removed during the preceding assessment year. A report containing an itemized list of machinery by year of acquisition and by acquisition cost shall be required only when deemed necessary by the assessor. The reports shall be submitted on forms prescribed by the director of revenue or on forms submitted by the taxpayer and approved by the assessor which forms shall contain the same information as is required to be reported on forms prescribed by the director. If a person shall knowingly enter false information on the report, the person shall be guilty of a simple misdemeanor. Also, if a person refuses to file the report provided for in [this subsection](#), the assessor shall proceed in accordance with the provisions of [section 441.24](#).

[C51, §477; R60, §734; C73, §823; C97, §1354; S13, §1354; C24, 27, 31, 35, 39, §7107; C46, §441.2; C50, 54, 58, §441.11; C62, 66, 71, 73, 75, 77, 79, 81, §441.19]

[89 Acts, ch 296, §62](#); [2003 Acts, ch 145, §286](#); [2005 Acts, ch 150, §123](#); [2009 Acts, ch 41, §263](#); [2017 Acts, ch 151, §7, 29](#); [2022 Acts, ch 1021, §106](#)

Referred to in [§421.30, 441.37](#)

For future amendment to subsection 1, paragraph a, effective July 1, 2024, see 2018 Acts, ch 1158, §18, 28
Subsection 1, paragraphs b and e amended