

**441.45 Abstract to state department of revenue.**

1. The county assessor of each county and each city assessor shall, on or before July 1 of each year, make out and transmit to the department of revenue an abstract of the real property in the assessor's county or city, as the case may be, and file a copy of the abstract with the county auditor, in which the assessor shall set forth:

a. The number of acres of land and the aggregate taxable values of the land, exclusive of city lots, returned by the assessors, as corrected by the board of review.

b. The aggregate taxable values of real estate by class in each township and city in the county, returned as corrected by the board of review.

c. Other facts required by the director of revenue.

2. If a board of review continues in session beyond June 1, under [sections 441.33 and 441.37](#), the abstract of the real property shall be made out and transmitted to the department of revenue within fifteen days after the date of final adjournment by the board.

3. An assessor shall report valuations of real property by parcel, including identifying additions by revaluation or other type of addition to value, and shall transmit and maintain the data in a manner that is compatible with software used by the county auditor and that allows the county auditor to use the data to file the reports required by [section 331.510, subsections 3 and 4](#).

[R60, §741; C73, §833; C97, §1377; S13, §1361; C24, 27, 31, 35, 39, §7117, 7139; C46, 50, 54, 58, §441.20, 442.14; C62, 66, 71, 73, 75, 77, 79, 81, §441.45]

[83 Acts, ch 140, §1](#); [89 Acts, ch 296, §67](#); [2003 Acts, ch 145, §286](#); [2011 Acts, ch 25, §143](#); [2024 Acts, ch 1094, §44, 47](#)

Referred to in [§331.510, 441.21, 443.22](#)

NEW subsection 3