

**443.2 Tax list.**

1. Before the first day of July in each year, the county auditor shall transcribe the assessments of the townships and cities into a book or record, to be known as the tax list, properly ruled and headed, with separate columns, in which shall be entered the names of the taxpayers, descriptions of lands, number of acres and value, numbers of city lots and value, and each description of tax, with a column for polls and one for payments, and shall complete it by entering the amount due on each installment, separately, and carrying out the total of both installments. The total of all columns of each page of each book or other record shall balance with the tax totals. After computing the amount of tax due and payable on each property, the county auditor shall round the total amount of tax due and payable on the property to the nearest even whole dollar.

2. The county auditor shall list the aggregate actual value and the aggregate taxable value of all taxable property within the county and each political subdivision including property subject to the statewide property tax imposed under [section 437A.18](#) or [437B.14](#) on the tax list in order that the actual value of the taxable property within the county or a political subdivision may be ascertained and shown by the tax list for the purpose of computing the debt-incurring capacity of the county or political subdivision. As used in [this section](#), “*actual value*” is the value determined under [section 441.21, subsections 1 through 3](#), prior to the reduction to a percentage of actual value as otherwise provided in [section 441.21](#). “*Actual value*” of property subject to statewide property tax is the assessed value under [section 437A.18](#) or [437B.14](#).

[C51, §486; R60, §745; C73, §837; C97, §1383; S13, §1383; C24, 27, 31, 35, 39, §7145; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.2; [82 Acts, ch 1151, §1](#)]

[84 Acts, ch 1195, §1](#); [89 Acts, ch 296, §68](#); [2000 Acts, ch 1114, §14, 18](#); [2013 Acts, ch 94, §32, 35, 36](#); [2021 Acts, ch 80, §279](#)

Referred to in [§331.512, 420.207, 441.21, 443.21, 445.15](#)  
Limitation on section, [§445.15](#)