

# CHAPTER 443

## TAX LIST

Referred to in [§306.22](#), [331.559](#), [441.47](#), [445.2](#), [445.5](#), [445.10](#), [445.37](#), [445.39](#), [461A.25](#)

443.1	Consolidated tax.	443.15	Time limit.
443.2	Tax list.	443.16	Entry by treasurer — details required.
443.3	Correction — tax apportioned.	443.17	Presumption of two-year ownership.
443.4	Tax list delivered — informality and delay.	443.18	Real estate — duty of owner.
443.5	Reserved.	443.19	Irregularities, errors, and omissions — effect.
443.6	Corrections by auditor.	443.20	Reserved.
443.7	Notice.	443.21	Assessments certified to county auditor.
443.8	Right of appeal.	443.22	Uniform assessments mandatory.
443.9	Adjustment of accounts.	443.23	Definition. Repealed by 2003 Acts, ch 44, §112.
443.10	Expense — report to supervisors.	443.23A	Definitions.
443.11	Procedure on appeal.		
443.12	Corrections by treasurer.		
443.13	Action by treasurer — apportionment.		
443.14	Duty of treasurer.		

### 443.1 Consolidated tax.

All taxes which are uniform throughout any township or school district shall be formed into a single tax and entered upon the tax list in a single column, to be known as a consolidated tax, and each receipt shall show the percentage levied for each separate fund.

[C73, §838; C97, §1383; S13, §1383; C24, 27, 31, 35, 39, §7144; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.1]

Referred to in [§420.207](#)

### 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](#)

**443.3 Correction — tax apportioned.**

At the time of transcribing said assessments into the tax list, the county auditor shall correct all transfers up-to-date and place the legal descriptions of all real estate in the name of the owner at said date as shown by the transfer book in the auditor's office. At the end of the list for each township or city the auditor shall make an abstract thereof, and apportion the consolidated tax among the respective funds to which it belongs, according to the amounts levied for each.

[C97, §1383; S13, §1383; C24, 27, 31, 35, 39, §7146; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.3]

Referred to in [§331.512](#), [420.207](#)

**443.4 Tax list delivered — informality and delay.**

The county auditor shall make an entry upon the tax list showing what it is, for what county and year, and deliver it to the county treasurer on or before June 30, taking the treasurer's receipt therefor; and such list shall be a sufficient authority for the treasurer to collect the taxes therein levied. No informality therein, and no delay in delivering the same after the time above specified, shall affect the validity of any taxes, sales, or other proceedings for the collection of such taxes.

[C51, §487; R60, §748; C73, §843; C97, §1387; C24, 27, 31, 35, 39, §7147; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.4]

Referred to in [§331.512](#), [354.11](#)

**443.5 Reserved.****443.6 Corrections by auditor.**

The auditor may correct any error in the assessment or tax list, and the assessor or auditor may assess and list for taxation any omitted property.

[R60, §747; C73, §841; C97, §1385; S13, §1385-b; C24, 27, 31, 35, 39, §7149; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.6]

Referred to in [§331.512](#), [441.37](#)

**443.7 Notice.**

Before assessing and listing for taxation any omitted property, the assessor or auditor shall notify by mail the person in whose name the property is taxed, to appear before the assessor or auditor at the assessor's or auditor's office within ten days from the date of the notice and show cause, if any, why the correction or assessment should not be made.

[S13, §1385-b; C24, 27, 31, 35, 39, §7150; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.7]

[86 Acts, ch 1241, §42](#)

Referred to in [§331.512](#)

**443.8 Right of appeal.**

Should such party feel aggrieved at the action of said assessor or auditor the party shall have the right of appeal therefrom to the district court.

[S13, §1385-b; C24, 27, 31, 35, 39, §7151; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.8]

Referred to in [§331.512](#), [443.11](#)

**443.9 Adjustment of accounts.**

If such correction or assessment is made after the books or other records approved by the state auditor have passed into the hands of the treasurer, the treasurer shall be charged or credited therefor as the case may be. In the event such assessment of omitted property is made by the assessor after the tax records have passed into the hands of the auditor or treasurer, such correction or assessment shall be entered on the records by the auditor or treasurer.

[S13, §1385-b; C24, 27, 31, 35, 39, §7152; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.9]

Referred to in [§331.512](#)

**443.10 Expense — report to supervisors.**

All expense incurred in the making of said correction or assessment shall be borne pro rata by the funds which are affected by said correction and the proceedings shall be reported to the board of supervisors.

[S13, §1385-b; C24, 27, 31, 35, 39, §7153; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.10]

**443.11 Procedure on appeal.**

The appeal provided for in [section 443.8](#) shall be taken within ten days from the time of the final action of the assessor or auditor, by a written notice to that effect to the assessor or auditor, and served as an original notice. The court on appeal shall hear and determine the rights of the parties in the same manner as appeals from the board of review, as prescribed in [sections 441.38](#) and [441.43](#).

[S13, §1385-c; C24, 27, 31, 35, 39, §7154; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.11]

[2017 Acts, ch 151, §23, 29](#)

Service of original notice, [R.C.P. 1.302 - 1.315](#)

2017 amendment applies to assessment years beginning on or after January 1, 2018; [2017 Acts, ch 151, §29](#)

**443.12 Corrections by treasurer.**

When property subject to taxation is withheld, overlooked, or from any other cause is not listed and assessed, the county treasurer shall, when apprised thereof, at any time within two years from the date at which such assessment should have been made, demand of the person, firm, corporation, or other party by whom the same should have been listed, or to whom it should have been assessed, or of the administrator thereof, the amount the property should have been taxed in each year the same was so withheld or overlooked and not listed and assessed, together with six percent interest thereon from the time the taxes would have become due and payable had such property been listed and assessed.

[C97, §1374; C24, 27, 31, 35, 39, §7155; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.12]  
[99 Acts, ch 174, §3, 7](#)

**443.13 Action by treasurer — apportionment.**

Upon failure to pay such sum within thirty days, with all accrued interest, the treasurer shall cause an action to be brought in the name of the treasurer for the use of the proper county, to be prosecuted by the county attorney, or such other person as the board of supervisors may appoint, and when such property has been fraudulently withheld from assessment, there shall be added to the sum found to be due a penalty of fifty percent upon the amount, which shall be included in the judgment. The amount thus recovered shall be by the treasurer apportioned ratably as the taxes would have been if they had been paid according to law.

[C97, §1374; C24, 27, 31, 35, 39, §7156; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.13]

**443.14 Duty of treasurer.**

The treasurer shall assess any real property subject to taxation which may have been omitted by the assessor, board of review, or county auditor, and collect taxes thereon, and in such cases shall note, opposite the tract or lot assessed, the words “by treasurer”.

[C51, §491; R60, §752; C73, §851; C97, §1398; C24, 27, 31, 35, 39, §7157; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.14]

**443.15 Time limit.**

The assessment shall be made within two years after the tax list shall have been delivered to the treasurer for collection, and not afterwards, if the property is then owned by the person who should have paid the tax.

[C73, §851; C97, §1398; C24, 27, 31, 35, 39, §7158; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.15]

[99 Acts, ch 174, §4, 7](#)

**443.16 Entry by treasurer — details required.**

When the county treasurer makes an entry of taxes on the tax list, or an entry of the correction of a tax, the treasurer shall, immediately in connection with the entry, enter the year, month, day, hour, and minute when the entry was made.

[C31, 35, §7158-d1; C39, §7158.1; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.16]

**443.17 Presumption of two-year ownership.**

In any action or proceeding, now pending or hereafter brought, to recover taxes upon property not listed or assessed for taxation during the lifetime of any decedent, it shall be presumed that any property, any evidence of ownership of property, and any evidence of a promise to pay, owned by a decedent at the date of the decedent's death, had been acquired and owned by such decedent more than two years before the date of the decedent's death; and the burden of proving that any such property had been acquired by such decedent less than two years before the date of the decedent's death shall be upon the heirs, legatees, and legal representatives of any such decedent.

[C35, §7158-f1; C39, §7158.2; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.17]

[99 Acts, ch 174, §5, 7](#)

**443.18 Real estate — duty of owner.**

In all cases where real estate subject to taxation has not been assessed, the owner, or an agent of the owner, shall have the same done by the treasurer, and pay the taxes thereon; and if the owner fails to do so the treasurer shall assess the same and collect the tax assessed as the treasurer does other taxes.

[R60, §753; C73, §852; C97, §1399; C24, 27, 31, 35, 39, §7159; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.18]

**443.19 Irregularities, errors, and omissions — effect.**

No failure of the owner to have such property assessed or to have the errors in the assessment corrected, and no irregularity, error, or omission in the assessment of such property, shall affect in any manner the legality of the taxes levied thereon, or affect any right or title to such real estate which would have accrued to any party claiming or holding under and by virtue of a deed executed by the treasurer as provided by this Title,\* had the assessment of such property been in all respects regular and valid.

[R60, §753; C73, §852; C97, §1399; C24, 27, 31, 35, 39, §7160; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §443.19]

[94 Acts, ch 1023, §54](#)

\*Chapters 421B, 427C, 435, 452A, and 453A were not enacted as part of this Title and were moved into this Title by the Code editor in Code 1993; chapters 421B, 427C, 435, 452A, and 453A contain applicable provisions pertaining to those chapters

**443.20 Reserved.****443.21 Assessments certified to county auditor.**

All assessors and assessing bodies, including the department of revenue having authority over the assessment of property for tax purposes shall certify to the county auditor of each county the assessed values of all the taxable property in such county as finally equalized and determined, and the same shall be transcribed onto the tax lists as required by [section 443.2](#).

[C71, 73, 75, 77, 79, 81, §443.21]

[2003 Acts, ch 145, §286](#)

Referred to in [§331.512](#)

**443.22 Uniform assessments mandatory.**

All assessors and assessing bodies, including the department of revenue having authority over the assessment of property for tax purposes, shall comply with [sections 428.4, 428.29, 434.15, 438.13, 441.21, and 441.45](#). The department of revenue having authority over the

assessments, shall exercise its powers and perform its duties under [section 421.17](#) and other applicable laws so as to require the uniform and consistent application of said section.

[C71, 73, 75, 77, 79, 81, §443.22]

[84 Acts, ch 1195, §2](#); [2003 Acts, ch 145, §286](#)

**443.23 Definition.** Repealed by [2003 Acts, ch 44, §112](#). See [§443.23A](#).

**443.23A Definitions.**

As used in [this chapter](#), unless the context otherwise requires, “*book*”, “*list*”, “*record*”, or “*schedule*” kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in [section 445.1](#).

[2000 Acts, ch 1148, §1](#)