

CHAPTER 428

LISTING PROPERTY FOR TAXATION

Referred to in §306.22, 429.1, 433.4A, 437A.16A, 441.19, 441.21, 441.47, 441.72, 461A.25

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428.1 Listing of property.

Every person shall list for the assessor all property subject to taxation in the state, of which the person is the owner, or has the control or management, including but not limited to the following:

1. The property of one under disability, by the person having charge thereof.
2. The property of a married person, by either party.
3. The property of a beneficiary for whom the property is held in trust, by the trustee.
4. The property of a body corporate, company, society or partnership, by its principal accountant, officer, agent, or partner, as the assessor may demand.
5. Property under mortgage or lease is to be listed by and taxed to the mortgagor or lessor, unless listed by the mortgagee or lessee.

[C51, §458; R60, §714; C73, §803; C97, §1312; S13, §1312; C24, 27, 31, 35, 39, §6956; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.1]

[89 Acts, ch 296, §49](#); [95 Acts, ch 83, §20](#); [99 Acts, ch 151, §43, 89](#)

Referred to in [§441.19](#)

428.2 Listing property of another.

Any person required to list property belonging to another shall list it in the same county in which the person would be required to list it if it were the person's own, except as herein otherwise directed; but the person shall list it separately from the person's own, giving the assessor the name of the person or estate to which it belongs.

[C51, §461; R60, §716; C73, §805; C97, §1316; C24, 27, 31, 35, 39, §6957; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.2]

Referred to in [§441.19](#)

428.3 Reserved.**428.4 Real estate — buildings.**

1. Property shall be assessed for taxation each year. Real estate shall be listed and assessed in 1981 and every two years thereafter. The assessment of real estate shall be the value of the real estate as of January 1 of the year of the assessment. The year 1981 and each odd-numbered year thereafter shall be a reassessment year. In any year, after the year in which an assessment has been made of all the real estate in an assessing jurisdiction, the assessor shall value and assess or revalue and reassess, as the case may require, any real estate that the assessor finds was incorrectly valued or assessed, or was not listed, valued, and assessed, in the assessment year immediately preceding, also any real estate the assessor finds has changed in value subsequent to January 1 of the preceding real estate assessment year. However, a percentage increase on a class of property shall not be made in a year not subject to an equalization order unless ordered by the department of revenue. The assessor shall determine the actual value and compute the taxable value thereof as

of January 1 of the year of the revaluation and reassessment. The assessment shall be completed as specified in [section 441.28](#), but no reduction or increase in actual value shall be made for prior years. If an assessor makes a change in the valuation of the real estate as provided for, [sections 441.23](#), [441.37](#), [441.37A](#), [441.37B](#), and [441.38](#) apply.

2. The assessor shall notify the director of revenue, in the manner and form to be prescribed by the director, as to the class or classes of real estate reviewed, revalued, and reassessed and shall report such details as to the effects or results of the revaluation and reassessment as may be deemed necessary by the director. This notification shall be contained in a report to be attached to the abstract of assessment for the year in which the new valuations become effective.

3. Any buildings erected, improvements made, or buildings or improvements removed in a year after the assessment of the class of real estate to which they belong, shall be valued, listed, and assessed and reported by the assessor to the county auditor after approval of the valuations by the local board of review, and the auditor shall thereupon enter the taxable value of such building or taxable improvement on the tax list as a part of real estate to be taxed. If such buildings or improvements are erected or made by any person other than the owner of the land, they shall be listed and assessed to the owner of the buildings or improvements as real estate.

[C51, §460, 465; R60, §719, 720; C73, §812; C97, §1350; C24, 27, 31, 35, 39, §6959; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, S81, §428.4; [81 Acts, ch 140, §3, 4](#); [82 Acts, ch 1190, §5](#); [89 Acts, ch 296, §50, 51](#); [97 Acts, ch 158, §35](#); [2003 Acts, ch 145, §286](#); [2005 Acts, ch 150, §122](#); [2016 Acts, ch 1011, §121](#); [2017 Acts, ch 151, §2, 29](#)

Referred to in [§331.512](#), [420.207](#), [443.22](#), [445.32](#)

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

428.5 Unknown owners.

When the name of the owner of any real estate is unknown, it shall be assessed without connecting therewith any name, but inscribing at the head of the page the words “owners unknown”, and such property, whether lands or city lots, shall be listed as nearly as practicable in the order of the numbers thereof.

[R60, §737; C73, §826; C97, §1353; C24, 27, 31, 35, 39, §6960; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.5]

428.6 Deceased owner.

The real estate of persons deceased may be listed as belonging to the estate or the person’s heirs, without enumerating them.

[C51, §461; R60, §716; C73, §805; C97, §1353; C24, 27, 31, 35, 39, §6961; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.6]

428.7 Description of tracts — manner.

A description shall not comprise more than one city lot or other smallest subdivision of the land according to the government surveys, except in cases where the boundaries are so irregular that it cannot be described in the usual manner in accordance therewith. However, descriptions may be combined for assessment purposes to allow the assessor to value the property as a unit. [This section](#) shall apply to known owners and unknown owners, alike.

[C97, §1353; C24, 27, 31, 35, 39, §6962; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.7]

Referred to in [§425.5](#)

428.8 through 428.19 Reserved.

428.20 Definitions.

1. 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](#).

2. A person who purchases, receives, or holds personal property of any description for the purpose of adding to its value by a process of manufacturing, refining, purifying, combining

of different materials, or by the packing of meats, with a view to selling the property for gain or profit, is a “*manufacturer*” for the purposes of this Title.*

[C51, §469; R60, §724; C73, §816; C97, §1319; C24, 27, 31, 35, 39, §6975; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.20]

[89 Acts, ch 296, §53](#); [90 Acts, ch 1168, §48](#); [94 Acts, ch 1023, §53](#); [2000 Acts, ch 1148, §1](#); [2020 Acts, ch 1062, §94](#)

Referred to in [§420.207, 428.23](#)

*This provision does not include [chapters 421B, 427C, 435, 452A, and 453A](#), which were moved into this Title by the Code editor; [chapters 421B, 427C, 435, 452A, and 453A](#) contain the applicable provisions pertaining to those chapters

428.21 Reserved.

428.22 Locker plants.

For purposes of valuing and assessing property for tax purposes, locker plants shall be valued and assessed as commercial property. For purposes of [this section](#), “*locker plants*” means any property used primarily for any or all of the following purposes:

1. To provide, as a part of its business operations, locker facilities which are rented at retail to consumers to be used for the storage of frozen meats, fish, or fowl owned by the person renting the locker.
2. To custom slaughter livestock under contract for a natural person and to process the carcass for the natural person by cutting, wrapping, and freezing the meat.
3. To process an animal carcass to offer at retail processed meat products to a natural person after the facility has purchased the livestock or carcass.

[C81, §428.22]

Referred to in [§420.207](#)

428.23 Manufacturer to list.

Corporations organized for pecuniary profit and engaged in manufacturing as defined in [section 428.20](#) shall list their real property in the same manner as is required of individuals.

[C97, §1319; C24, 27, 31, 35, 39, §6978; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.23]

[89 Acts, ch 296, §54](#); [95 Acts, ch 83, §21](#)

Referred to in [§420.207](#)

428.24 Public utility plants.

The lands, buildings, machinery, and mains belonging to individuals or corporations operating waterworks, other than waterworks taxed under [chapter 437B](#), or gasworks or pipelines, except those natural gas pipelines permitted pursuant to [chapter 479](#), shall be listed and assessed by the department of revenue. In the making of assessments of waterworks plants, the value of any interest in the property assessed, of the municipal corporation where it is situated, shall be deducted, whether the interest is evidenced by stock, bonds, contracts, or otherwise.

[C97, §1343; C24, 27, 31, 35, 39, §6979; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.24; [81 Acts, ch 31, §9](#)]

[83 Acts, ch 101, §88](#); [98 Acts, ch 1194, §29, 40](#); [2003 Acts, ch 145, §286](#); [2013 Acts, ch 94, §6, 35, 36](#)

Referred to in [§29C.24, 423.3, 427A.1, 427B.17, 427B.26, 428.28, 437.12, 437.13, 441.73](#)

428.25 Property in different districts.

Where any such property except the capital stock is situated partly within and partly without the limits of a city, such portions of the said plant shall be assessed separately, and the portion within the said city shall be assessed as above provided, and the portion without the said city shall be apportioned by the department of revenue to the district or districts in which it is located.

[C97, §1343; C24, 27, 31, 35, 39, §6980; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.25]

[2003 Acts, ch 145, §286](#)

Referred to in [§29C.24, 427A.1, 427B.17, 427B.26, 437.12, 437.13](#)

428.26 Personal property.

1. All the personal property of such individuals and corporations used or purchased by them for the purposes of such gas or waterworks, other than natural gas pipelines permitted pursuant to [chapter 479](#) and other than waterworks taxed under [chapter 437B](#), shall be listed and assessed by the department of revenue.

2. In the making of any such assessment of waterworks plants, the value of any interest in the property so assessed, of the municipal corporation in which the waterworks is situated, shall be deducted, whether such interest be evidenced by stock, bonds, contracts, or otherwise.

[C97, §1343; C24, 27, 31, 35, 39, §6981; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.26] [98 Acts, ch 1194, §30, 40](#); [2003 Acts, ch 145, §286](#); [2013 Acts, ch 94, §7, 35, 36](#)
 Referred to in [§29C.24, 423.3, 427A.1, 427B.17, 427B.26, 437.12, 437.13](#)

428.27 Capital stock listed and assessed. Repealed by 95 Acts, ch 83, §33.

428.28 Annual report by utility.

1. Every individual, partnership, corporation, or association operating for profit, waterworks, other than waterworks taxed under [chapter 437B](#), or gasworks or pipelines other than natural gas pipelines permitted pursuant to [chapter 479](#), annually on or before May 1 of each calendar year, shall make a report on blanks to be provided by the department of revenue of all of the property owned by such individual, partnership, corporation, or association within the incorporated limits of any city in the state, and give such other information as the department of revenue shall require.

2. Every individual, partnership, corporation, or association which operates a public utility on a nonprofit basis other than a utility subject to tax under [chapter 437A](#) or [chapter 437B](#), as defined in [section 428.24](#) shall annually, on or before May 1 of each calendar year, make a report on blanks to be provided by the department of revenue of all of the property owned by the individual, partnership, corporation, or association within the incorporated limits of any city in the state, and give other information the department of revenue requires.

[C31, 35, §6982-d1; C39, §6982.1; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.28; [81 Acts, ch 31, §10](#)]

[84 Acts, ch 1177, §1](#); [98 Acts, ch 1194, §31, 40](#); [2003 Acts, ch 145, §286](#); [2008 Acts, ch 1032, §106](#); [2013 Acts, ch 94, §8, 35, 36](#); [2015 Acts, ch 109, §17, 75](#)

Referred to in [§29C.24, 423.3, 427A.1, 427B.17, 427B.26, 428.29](#)

428.29 Assessment and certification.

The department of revenue shall on or before October 31 each year proceed to determine, upon the basis of the data required in the report under [section 428.28](#) and any other information the department may obtain, the actual value of all property, subject to the department's jurisdiction, of said individual, partnership, corporation, or association, and shall make assessments upon the taxable value of the property, as provided by [section 441.21](#). The department of revenue shall, on or before October 31, certify to the county auditor of every county in the state the valuations fixed for assessment upon all such property in each and every taxing district in each county by the department of revenue. This valuation shall then be spread upon the books in the same manner as other valuations fixed by the department of revenue upon property assessed under the department's jurisdiction.

[C31, 35, §6982-d2; C39, §6982.2; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.29]

[2003 Acts, ch 145, §286](#); [2008 Acts, ch 1032, §106](#); [2009 Acts, ch 60, §8](#); [2010 Acts, ch 1069, §52](#); [2015 Acts, ch 109, §18, 75](#)

Referred to in [§29C.24, 427A.1, 427B.17, 427B.26, 437.13, 443.22](#)

428.30 through 428.34 Reserved.

428.35 Grain handled.

1. *Definitions.* As used in [this section](#):

a. "Grain" means wheat, corn, barley, oats, rye, flaxseed, field peas, soybeans, grain sorghums, spelts, and such other products as are usually stored in grain elevators. Such

term excludes such seeds after being processed, and the products of such processing when packaged or sacked.

b. *“Handling or handled”* means the receiving of grain at or in each elevator, warehouse, mill, processing plant, or other facility in this state in which it is received for storage, accumulation, sale, processing, or for any purpose whatsoever.

c. *“Person”* means individuals, corporations, firms, and associations of whatever form.

d. *“Processing”* shall not include hulling, cleaning, drying, grading, or polishing.

2. *Tax imposed.* An annual excise tax is hereby levied on such handling of grain in the amount provided in [this section](#). All grain so handled shall be exempt from all taxation as property under the laws of this state. The amount of such excise tax shall be a sum equal to one-fourth mill per bushel upon all grain as defined in [this section](#) that is so handled.

3. *Statement filing form.* Every person engaged in handling grain shall, on the first day of January of each year and not later than sixty days thereafter, make and file with the assessor a statement of the number of bushels of grain handled by the person in that district during the year immediately preceding, or the part thereof, during which the person was engaged in handling grain. Upon demand, the assessor shall have the right to inspect all such person’s records thereof. A form for making the statement shall be included in the blanks prescribed by the director of revenue. If a statement is not furnished as required in [this subsection](#), [section 441.24](#) shall apply.

4. *Assessment.* The assessor of each such district, from the statement required or from such other information as the assessor may acquire, shall ascertain the number of bushels of grain handled by each person handling grain in the assessor’s district during the preceding year, or part thereof, and shall assess the amount herein provided to such person under the provisions of [this section](#).

5. *Computation of tax.* The rate imposed by [subsection 2](#) shall be applied to the number of bushels of grain so handled, and the computed amount thereof shall constitute the tax to be assessed.

6. *Payment of tax.* The tax, when determined, shall be entered in the same manner as general property taxes on the tax list of the taxing district, and the proceeds of the collection of the tax shall be distributed to the same taxing units and in the same proportion as the general property tax on the tax list of each taxing district. All provisions of the law relating to the assessment and collection of property taxes and the powers and duties of the county treasurer, county auditor and all other officers with respect to the assessment, collection, and enforcement of property taxes apply to the assessment, collection, and enforcement of the tax imposed by [this section](#).

[C50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §428.35]

[89 Acts, ch 296, §55; 2003 Acts, ch 145, §286; 2016 Acts, ch 1073, §116; 2019 Acts, ch 59, §129](#)

Referred to in [§445.3](#)

428.36 Reserved.

428.37 Listing certain electric power generating plants. Repealed by 98 Acts, ch 1194, §39, 40. See [chapter 437A](#).