

**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](#)