

**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](#)

2013 amendment takes effect May 9, 2013, and applies retroactively to January 1, 2013, for property tax assessment years and replacement tax years beginning on or after January 1, 2013; [2013 Acts, ch 94, §35, 36](#)