

FORTY-THIRD ANNUAL REPORT  
OF THE  
TAXABLE VALUATION  
OF  
**Railroad, Equipment and  
Express Companies' Property**

IN THE  
STATE OF IOWA  
AS FIXED BY THE  
Executive Council of the State, July 21, 1914

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COMPILED UNDER DIRECTION OF  
A. H. DAVISON  
SECRETARY OF THE EXECUTIVE COUNCIL  
BY  
A. U. SWAN  
AND  
ELSIE SWAN  
ASSISTANTS

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SUPPLEMENT TO THE CODE, 1907

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DES MOINES  
ROBERT HENDERSON, STATE PRINTER  
1914

## LIST

Of the Principal Officers of the Railroads of the State, with Postoffice addresses.

### ATCHISON, TOPEKA & SANTA FE RAILWAY.

*President*—E. P. Ripley, Chicago, Ill.  
*Vice-Presidents*—W. B. Storey, Edward Chambers, W. E. Hodges, Chicago, Ill.  
*Secretary and Treasurer*—E. L. Copeland, Topeka, Kan.  
*General Solicitor*—Gardner Lathrop, Chicago, Ill.  
*General Manager*—C. W. Kouns, Topeka, Kan.  
*General Superintendent*—R. J. Parker, Topeka, Kan.  
*Chief Engineer*—C. F. W. Felt, Chicago, Ill.  
*General Auditor*—W. E. Bailey, Chicago, Ill.  
*Tax Commissioner*—E. T. Carlidge, Topeka, Kan.  
*Superintendents*—Iowa Division—T. H. Sears, Marceline, Mo.; G. E. Ayer, Chillicothe, Ill.

### ATLANTIC NORTHERN RAILWAY.

*President*—S. C. Pedersen, Elk Horn, Iowa.  
*Vice-President*—John Peterson, Elk Horn, Iowa.  
*Secretary and Treasurer*—Peter Lykki, Kimballton, Iowa.  
*General Manager*—F. B. Le Feber, Atlantic, Iowa.

### ATLANTIC SOUTHERN RAILROAD.

*President*—Robert Abeles, St. Louis, Mo.  
*Vice-Presidents*—De Roos Weber, J. D. Abeles, St. Louis, Mo.  
*Secretary*—John M. Read, Des Moines, Iowa.  
*Treasurer*—Robert Abeles, Jr., St. Louis, Mo.  
*General Solicitor*—W. A. Follett, Atlantic, Iowa.  
*General Manager*—G. W. Coffin, Atlantic, Iowa.  
*Chief Engineer*—Wm. Osburn, Atlantic, Iowa.  
*Auditor*—H. F. Schlierbecker, St. Louis, Mo.

### CENTERVILLE, ALBIA & SOUTHERN RAILWAY CO.

*President*—W. A. Boland, New York, N. Y.  
*Vice-President*—J. L. Sawyer, Centerville, Iowa.  
*Secretary and Treasurer*—G. M. Barnett, Centerville, Iowa.  
*General Manager and Auditor*—J. P. Boyle, Centerville, Iowa.

### CHICAGO, ANAMOSA & NORTHERN RAILWAY.

*President*—L. E. Meyers, Chicago, Ill.  
*Vice-President*—W. J. Gorman, Chicago, Ill.  
*Secretary, General Manager and Auditor*—G. E. Farmer, Anamosa, Iowa.

### CHICAGO, BURLINGTON & QUINCY RAILROAD.

*President*—Darius Miller, Chicago, Ill.  
*Vice-Presidents*—C. G. Burnham, H. E. Byram, Hale Holden, Chicago, Ill.; W. W. Baldwin, Burlington, Iowa.  
*Secretary-Treasurer*—Thomas S. Howland, Chicago, Ill.  
*General Counsel*—C. M. Dawes, Chicago, Ill.  
*General Manager*—E. P. Bracken, Chicago, Ill.  
*General Superintendent*—Iowa District—Robt. Rice, Burlington, Iowa.  
*Chief Engineer*—T. E. Calvert, Chicago, Ill.  
*General Auditor*—Charles I. Sturgis, Chicago, Ill.  
*Real Estate and Tax Agent*—Alfred E. Patten, Chicago, Ill.  
*Division Superintendents*—L. N. Howard, Burlington, Iowa; J. F. Cummings, Ottumwa, Iowa; N. C. Allen, Creston, Iowa; H. W. Hamm, Centerville, Iowa.

## CHICAGO GREAT WESTERN RAILWAY.

*President*—S. M. Felton, Chicago, Ill.  
*Vice-President*—J. W. Blabon, Chicago, Ill.  
*Secretary-Treasurer*—J. F. Coykendall, Chicago, Ill.  
*General Solicitor*—John Barton Payne, Chicago, Ill.  
*General Manager*—J. A. Gordon, Chicago, Ill.  
*Chief Engineer*—C. G. Delo, Chicago, Ill.  
*Auditor*—Con. F. Krebs, Chicago, Ill.  
*Superintendents of Iowa Divisions*—W. B. Causey, Des Moines, Iowa; W. L. Derr, Clarion, Iowa; F. Kinsey, Oelwein, Iowa; T. A. Sweeney, Chicago, Ill.

## CHICAGO, MILWAUKEE &amp; ST. PAUL RAILWAY.

*President*—A. J. Earling, Chicago, Ill.  
*Vice-President*—H. L. Williams, New York, N. Y.  
*Secretary*—E. W. Adams, Milwaukee, Wis.  
*Treasurer*—F. G. Ranney, Chicago, Ill.  
*General Counsel*—Burton Hanson, Chicago, Ill.  
*General Manager*—P. C. Hart, Chicago, Ill.  
*Chief Engineer*—C. P. Loweth, Chicago, Ill.  
*General Auditor*—B. A. Dousman, Chicago, Ill.  
*Tax Commissioner*—A. S. Dudley, Milwaukee, Wis.  
*General Superintendents*—J. H. Foster, Minneapolis, Minn.; P. C. Eldridge, Milwaukee, Wis.; W. S. Cooper, Chicago, Ill.; W. B. Foster, Seattle, Wash.  
*Superintendents of Iowa Divisions*—C. H. Marshall, Marion, Iowa; R. F. Van Vliet, Mason City, Iowa; J. M. Oxley, Ottumwa, Iowa; L. B. Beardsley, Sioux City, Iowa; R. P. Edson, Des Moines, Iowa; J. W. Stapleton, Dubuque, Iowa; W. J. Thiele, Minneapolis, Minn.

## CHICAGO &amp; NORTH-WESTERN RAILWAY.

*President*—William A. Gardner, Chicago, Ill.  
*Vice-President*—Samuel A. Lynde, New York, N. Y.  
*Secretary*—John D. Caldwell, Chicago, Ill.  
*Treasurer*—Milton B. Van Zandt, New York, N. Y.  
*General Counsel*—Edward M. Hyzer, Chicago, Ill.  
*General Manager*—William D. Cantillon, Chicago, Ill.  
*General Superintendents*—Walter J. Towne, Chicago, Ill.  
*Chief Engineer*—Edward C. Carter, Chicago, Ill.  
*Comptroller*—L. A. Robinson, Chicago, Ill.  
*Tax Commissioner*—Frank P. Crandon, Chicago, Ill.  
*Superintendents of Iowa Divisions*—F. J. Byington, Boone, Iowa; R. F. Armstrong, Mason City, Iowa; E. B. McClure, Sioux City, Iowa; J. P. Cantillon, Eagle Grove, Iowa; B. E. Terping, Belle Plaine, Iowa.

## CHICAGO, ROCK ISLAND &amp; PACIFIC RAILWAY.

(Including B. C. R. & Northern Railway.)

*President*—H. U. Mudge, Chicago, Ill.  
*First Vice-President*—J. E. Gorman, Chicago, Ill.  
*Secretary and Treasurer*—George H. Crosby, Chicago, Ill.  
*General Manager*—C. W. Jones, Des Moines, Iowa.  
*General Counsel*—F. C. Dillard, Chicago, Ill.  
*General Superintendent*—F. J. Easley, Des Moines, Iowa.  
*Chief Engineer*—C. A. Morse, Chicago, Ill.  
*Auditor*—W. H. Burns, Chicago, Ill.  
*Real Estate and Tax Agent*—Thos. J. Newkirk, Chicago, Ill.  
*Superintendents of Iowa Divisions*—A. T. Abbott, F. J. Gibson, Des Moines, Iowa; G. A. Merrill, Cedar Rapids, Iowa; D. Coughlin, Trenton, Mo.; A. E. Wallace, Manly, Iowa; F. W. Rossier, Estherville, Iowa.

## CHICAGO, ST. PAUL, MINNEAPOLIS &amp; OMAHA RAILWAY.

*Chairman Executive Committee*—Marvin Hughtitt, Chicago, Ill.  
*President*—Wm. A. Gardner, Chicago, Ill.  
*Vice-President*—S. A. Lynde, New York, N. Y.  
*Secretary and Tax Commissioner*—Thomas A. Polley, Hudson, Wis.  
*Treasurer*—Milton B. Van Zandt, New York, N. Y.  
*General Solicitor*—J. B. Sheean, St. Paul, Minn.  
*General Manager*—Arthur W. Trenholm, St. Paul, Minn.  
*General Superintendent*—F. R. Pechin, St. Paul, Minn.  
*Chief Engineer*—H. Rettinghouse, St. Paul, Minn.  
*General Auditor*—Chas. Jensch, St. Paul, Minn.  
*Superintendents Iowa Division*—J. R. Welch, St. James, Minn.

## COLFAX NORTHERN RAILROAD.

*President*—Thos. W. Griggs, Davenport, Iowa.  
*Vice-President-Treasurer*—Marion B. SeEVERS, Des Moines, Iowa.  
*Secretary*—W. Blakely, Colfax, Iowa.  
*General Manager*—W. Blakely, Colfax, Iowa.

## CROOKED CREEK RAILROAD AND COAL COMPANY.

*President*—George E. Burnham, Milwaukee, Wis.  
*Secretary*—Chas. L. Burnham, Milwaukee, Wis.  
*Treasurer*—F. M. Johnson, Boone, Iowa.  
*General Superintendent*—Roy W. Park, Webster City, Iowa.  
*Auditor*—H. K. Deaton, Webster City, Iowa.

## CRESTON, WINTERSET &amp; DES MOINES RAILWAY.

*President*—R. Brown, Creston, Iowa.  
*Vice-President*—C. E. Wilson, Macksburg, Iowa.  
*Secretary*—A. S. Lynn, Orient, Iowa.  
*Treasurer*—W. W. Walker, Marksburg, Iowa.  
*General Manager*—S. N. Wilkins, Creston, Iowa.  
*Auditor*—L. F. Platt, Creston, Iowa.

## DAVENPORT, ROCK ISLAND &amp; NORTHWESTERN RAILWAY.

*President*—D. L. Bush, Chicago, Ill.  
*Vice-President*—J. C. Hutchins, Chicago, Ill.  
*Secretary and Treasurer*—M. J. Young, Davenport, Iowa.  
*General Manager*—O. B. Grant, Davenport, Iowa.  
*Auditor and Assistant Treasurer*—J. H. Ellis, Davenport, Iowa.

## DES MOINES TERMINAL RAILWAY.

*President*—F. M. Hubbell, Des Moines, Iowa.  
*Vice-President*—H. D. Thompson, Des Moines, Iowa.  
*Secretary*—C. Huttenlocher, Des Moines, Iowa.  
*Auditor*—Walter Mauthe, Des Moines, Iowa.

## DES MOINES UNION RAILWAY.

*President*—F. C. Hubbell, Des Moines, Iowa.  
*Vice-President and Treasurer*—H. D. Thompson, Des Moines, Iowa.  
*Secretary*—F. M. Hubbell, Des Moines, Iowa.  
*General Solicitor*—J. L. Parrish, Des Moines, Iowa.  
*General Superintendent*—J. A. Wagner, Des Moines, Iowa.  
*Auditor*—Geo. W. Barns, Des Moines, Iowa.

## DES MOINES WESTERN RAILWAY.

*President*—F. M. Hubbell, Des Moines, Iowa.  
*Vice-President*—O. P. Thompson, Des Moines, Iowa.  
*Secretary and Treasurer*—H. D. Thompson, Des Moines, Iowa.  
*General Superintendent and Auditor*—C. H. Hueston, Des Moines, Iowa.

## DUBUQUE &amp; SIOUX CITY RAILROAD.

*President*—C. H. Markham, Chicago, Ill.  
*Second Vice-President*—W. L. Park, Chicago, Ill.  
*Secretary*—F. E. Couch, Dubuque, Iowa.  
*Treasurer*—A. J. Wykes, New York, N. Y.  
*General Solicitor*—Brewitt Lee, Chicago, Ill.  
*General Superintendent*—A. E. Chitt, Chicago, Ill.  
*General Manager*—T. J. Foley, Chicago, Ill.  
*Chief Engineer*—A. S. Baldwin, Chicago, Ill.  
*General Auditor*—C. W. Parker, Chicago, Ill.  
*Tax Commissioner*—W. L. Tarbet, Chicago, Ill.  
*Superintendents of Iowa Division*—L. A. Downs, Dubuque, Iowa; T. H. Sullivan, Fort Dodge, Iowa.

## DUNLEITH &amp; DUBUQUE BRIDGE COMPANY.

*President*—C. W. Markham, Chicago, Ill.  
*Vice-President*—W. L. Park, Chicago, Ill.  
*Secretary*—F. E. Couch, Dubuque, Iowa.  
*Treasurer*—O. F. Nau, Chicago, Ill.  
*General Manager*—T. J. Foley, Chicago, Ill.  
*Comptroller*—M. P. Blauvelt, Chicago, Ill.  
*Tax Commissioner*—W. L. Tarbet, Chicago, Ill.  
*Superintendent Iowa Division*—L. A. Downs, Dubuque, Iowa.

## GREAT NORTHERN RAILROAD.

*President*—C. R. Gray, St. Paul, Minn.  
*Vice-Presidents*—R. A. Jackson, J. M. Gruber, W. P. Kenney, St. Paul, Minn.; E. T. Nichols, New York, N. Y.  
*Assistant Secretary*—E. T. Nichols, New York, N. Y.  
*Secretary and Treasurer*—L. E. Katzenback, St. Paul, Minn.  
*General Manager*—G. H. Emerson, St. Paul, Minn.  
*General Solicitor*—E. C. Lindley, St. Paul, Minn.  
*General Counsel*—R. A. Jackson, St. Paul, Minn.  
*General Superintendent*—F. Bell, St. Paul, Minn.  
*Chief Engineer*—R. Boid, St. Paul, Minn.  
*Tax Commissioner*—James T. Maher, St. Paul, Minn.  
*Superintendent of Iowa Divisions*—P. F. Keating, Sioux City, Iowa.

## IOWA NORTHERN RAILWAY.

*President*—S. G. Durant, Dyersville, Iowa.  
*Vice-President*—Lloyd G. Kirkland, Chicago, Ill.  
*Secretary-Treasurer*—Geo. T. Lyon, Dubuque, Iowa.  
*General Manager*—Frank Rauch, Dyersville, Iowa.

## IOWA &amp; OMAHA SHORT LINE RAILWAY.

*President*—Geo. W. Adams, Council Bluffs, Iowa.  
*Vice-President*—G. L. Kirkwood, Guthrie Center, Iowa.  
*Secretary*—Peter Kathmann, Treynor, Iowa.  
*General Manager*—Aug. Dammrow, Treynor, Iowa.  
*General Solicitor*—J. J. Hess, Council Bluffs, Iowa.  
*General Manager*—Aug. Dammrow, Treynor, Iowa.  
*Auditor*—A. E. Smith, Council Bluffs, Iowa.

## IOWA &amp; SOUTHWESTERN RAILROAD

*President*—W. S. Farquhar, Clarinda, Iowa.  
*General Manager*—A. F. Galloway, Clarinda, Iowa.

## IOWA TRANSFER RAILWAY.

*President*—F. C. Hubbard, Des Moines, Iowa.  
*Vice-President*—Robert Rice, Burlington, Iowa.  
*Secretary and Treasurer*—J. A. Wagner, Des Moines, Iowa.  
*General Superintendent*—J. A. Wagner, Des Moines, Iowa.  
*Auditor*—W. A. Hahnen, Des Moines, Iowa.

## MANCHESTER &amp; ONEIDA RAILROAD.

*President*—Jos. Hutchinson, Manchester, Iowa.  
*Vice-President*—E. H. Hoyt, Manchester, Iowa.  
*Secretary*—L. Matthews, Manchester, Iowa.  
*Treasurer*—M. F. LeRoy, Manchester, Iowa.  
*General Solicitor*—A. S. Blair, Manchester, Iowa.  
*Auditor*—Chas. J. Seeds, Manchester, Iowa.  
*Traffic Manager*—W. F. Grosman, Manchester, Iowa.  
*Chairman General Managing Committee*—E. M. Carr, Manchester, Iowa.

## MINNEAPOLIS &amp; ST. LOUIS RAILROAD.

*President*—Newman Erb, New York, N. Y.  
*Vice-President and General Manager*—C. W. Huntington, Minneapolis, Minn.  
*Secretary*—A. C. Doan, New York, N. Y.  
*Treasurer*—F. H. Davis, New York, N. Y.  
*General Solicitor*—W. H. Brenner, Minneapolis, Minn.  
*General Superintendent*—E. E. Kerwin, Minneapolis, Minn.  
*Chief Engineer*—R. G. Kenly, Minneapolis, Minn.  
*Auditor*—A. E. Smith, Minneapolis, Minn.  
*Superintendents Iowa Divisions*—C. P. Stempel, Minneapolis, Minn.; R. S. Marshall, Okaloosa, Iowa.

## MUSCATINE NORTH &amp; SOUTH RAILROAD.

*President*—E. H. Ryan, Davenport, Iowa.  
*Vice-President and Treasurer*—Chas. N. Voss, Davenport, Iowa.  
*Secretary-Vice-President and Auditor*—H. B. Holbert, Davenport, Iowa.  
*General Manager*—M. Dalley, Muscatine, Iowa.

## OMAHA BRIDGE &amp; TERMINAL RAILWAY.

*President*—C. H. Markham, Chicago, Ill.  
*Vice-President*—W. L. Park, Chicago, Ill.  
*Secretary*—John R. Webster, Omaha, Neb.  
*Treasurer*—O. F. Nau, Chicago, Ill.  
*Attorney*—William Baird, Omaha, Neb.  
*Superintendent*—T. H. Sullivan, Fort Dodge, Iowa.  
*General Manager*—T. J. Foley, Chicago, Ill.  
*Tax Commissioner*—Wm. L. Tarbet, Chicago, Ill.

## SIOUX CITY BRIDGE COMPANY.

*President*—Marvin Hughitt, Chicago, Ill.  
*Vice-President*—W. A. Gardner, Chicago, Ill.  
*Secretary*—John D. Caldwell, Chicago, Ill.  
*Treasurer*—A. B. Jones, Chicago, Ill.  
*Comptroller*—Lewis A. Robinson, Chicago, Ill.  
*Tax Commissioner*—Frank P. Crandon, Chicago, Ill.

## SIOUX CITY TERMINAL RAILWAY.

*President*—F. L. Eaton, Sioux City, Iowa.  
*Vice-President*—Wm. Milchrist, Sioux City, Iowa.  
*Secretary and Treasurer*—Geo. E. Burdick, Sioux City, Iowa.  
*Superintendent*—C. F. Morrison, Sioux City, Iowa.

## ST. PAUL &amp; KANSAS CITY SHORT LINE RAILROAD CO.

*President*—H. U. Mudge, Chicago, Ill.  
*Vice-Presidents*—J. F. Gorman, A. C. Ridgway, F. S. Moore, Chicago, Ill.  
*Secretary*—F. W. Sargent, Des Moines, Iowa.  
*Treasurer*—Geo. H. Crosby, Chicago, Ill.  
*General Counsel*—P. C. Dillard, Chicago, Ill.  
*General Manager*—C. W. Jones, Des Moines, Iowa.  
*General Superintendent*—F. J. Easley, Des Moines, Iowa.  
*Chief Engineer*—C. A. Morse, Chicago, Ill.  
*Auditor*—W. H. Innes, Chicago, Ill.  
*Tax Commissioner*—Thos. J. Newkirk, Chicago, Ill.  
*Superintendent Iowa Divisions*—A. E. Wallace, Manly, Iowa; A. T. Abbott, Des Moines, Iowa.

## TABOR &amp; NORTHERN RAILWAY COMPANY.

*President and General Manager*—Robert McClelland, Tabor, Iowa.  
*Vice-President*—Thomas McClelland, Galesburg, Ill.  
*Treasurer*—Myra McClelland, Tabor, Iowa.  
*Superintendent Iowa Division*—M. A. Chantry, Tabor, Iowa.

## UNION PACIFIC RAILROAD.

*President*—A. L. Mohler, Omaha, Neb.  
*Secretary*—Alex Millar, New York, N. Y.  
*Treasurer*—Frederick V. S. Crosby, New York, N. Y.  
*General Solicitor*—N. H. Loomis, Omaha, Neb.  
*General Manager*—Charles Ware, Omaha, Neb.  
*Chief Engineer*—Russell L. Huntley, Omaha, Neb.  
*Auditor*—Harry J. Strifling, Omaha, Neb.  
*Tax Commissioner*—A. W. Scribner, Omaha, Neb.  
*Superintendent of Iowa Division*—W. R. Cahill, Omaha, Neb.

## WABASH RAILROAD.

*President*—F. A. Delano, Chicago, Ill.  
*Vice-Presidents*—Edgar T. Welles, New York, N. Y.; Wells H. Blodgett, St. Louis, Mo.; E. B. Pryor, St. Louis, Mo.  
*Secretary*—J. C. Otteson, New York, N. Y.  
*Treasurer*—F. L. O'Leary, St. Louis, Mo.  
*General Solicitor*—J. L. Minnie, St. Louis, Mo.  
*General Manager*—Henry Miller, St. Louis, Mo.  
*General Superintendent*—S. E. Cotter, St. Louis, Mo.  
*Chief Engineer*—A. O. Cunningham, St. Louis, Mo.  
*Auditor*—T. J. Tobin, St. Louis, Mo.  
*Tax Commissioner*—B. C. Winston, St. Louis, Mo.  
*Superintendent of Iowa Division*—T. J. Jones, Moberly, Mo.

## INTERURBAN RAILWAY OFFICERS.

## ALBIA INTERURBAN RAILWAY COMPANY.

*President*—L. T. Richmond, Albia, Iowa.  
*Vice-President*—C. A. Ross, Los Angeles, Cal.  
*Secretary*—Calvin Manning, Ottumwa, Iowa.  
*Treasurer and General Manager*—E. C. Manning, Albia, Iowa.  
*Chief Engineer*—C. B. Judd, Albia, Iowa.

## CEDAR RAPIDS &amp; MARION CITY RAILWAY COMPANY.

*President*—Joseph F. Porter, Davenport, Iowa.  
*Vice-President*—Richard Schaddlee, Grand Rapids, Mich.  
*Secretary and General Manager*—E. C. Allen, Cedar Rapids, Iowa.  
*Treasurer*—C. M. Hurd, Grand Rapids, Mich.  
*Superintendent*—F. L. Diserens, Cedar Rapids, Iowa.  
*Auditor*—A. M. Witzke, Cedar Rapids, Iowa.

## CENTERVILLE LIGHT AND TRACTION COMPANY.

*President, General Manager, General Solicitor and Tax Commissioner*—Frank S. Payne, Centerville, Iowa.  
*Vice-President*—C. M. Bradley, Centerville, Iowa.  
*Secretary*—G. D. Payne, Centerville, Iowa.  
*Treasurer*—D. C. Bradley, Centerville, Iowa.  
*General Superintendent*—H. R. Longonecker, Centerville, Iowa.  
*Chief Engineer*—F. E. Holbrook, Centerville, Iowa.

## CHARLES CITY WESTERN RAILWAY COMPANY.

*President*—C. W. Hart, Charles City, Iowa.  
*Vice-President*—E. M. Sherman, Charles City, Iowa.  
*Secretary and Treasurer*—C. H. Parr, Charles City, Iowa.  
*General Manager*—E. R. Ernberger, Charles City, Iowa.

## DAVENPORT &amp; MURCATINE RAILWAY COMPANY.

*President*—J. F. Porter, Davenport, Iowa.  
*Vice-President and General Manager*—P. P. Crafts, Davenport, Iowa.  
*Secretary-Treasurer*—H. E. Weeks, Davenport, Iowa.  
*General Superintendent*—C. F. Dege, Davenport, Iowa.

## FT. DODGE, DES MOINES &amp; SOUTHERN RAILROAD COMPANY.

*President*—Homer Loring, Boston, Mass.  
*General Solicitor*—S. R. Dyer, Boone, Iowa.  
*General Manager*—C. H. Crooks, Boone, Iowa.  
*Secretary-Treasurer and Auditor*—F. M. Johnston, Boone, Iowa.  
*Superintendent Iowa Division*—C. E. Carson, Boone, Iowa.

## INTER-URBAN RAILWAY COMPANY.

*President*—Emil G. Schmidt, Des Moines, Iowa.  
*Vice-President*—Chas. F. Hewitt, Des Moines, Iowa.  
*Secretary and Auditor*—O. H. Bernd, Des Moines, Iowa.  
*Treasurer*—F. M. Harris, Des Moines, Iowa.  
*General Solicitors*—Parker, Parrish and Miller, Des Moines, Iowa.  
*Chief Engineer*—J. R. Sterling, Des Moines, Iowa.

## IOWA &amp; ILLINOIS RAILWAY COMPANY.

*President*—J. F. Porter, Davenport, Iowa.  
*First Vice-President*—F. W. Ellis, Clinton, Iowa.  
*Second Vice-President*—P. P. Crafts, Davenport, Iowa.  
*Secretary-Treasurer*—H. E. Weeks, Davenport, Iowa.  
*General Manager*—P. P. Crafts, Davenport, Iowa.  
*General Superintendent*—C. F. Dege, Davenport, Iowa.

## IOWA RAILWAY AND LIGHT COMPANY.

*President and General Manager*—William G. Dowd, Cedar Rapids, Iowa.  
*Vice-President and Treasurer*—Isaac E. Smith, Cedar Rapids, Iowa.  
*Secretary and Auditor*—Chas. S. Woodward, Cedar Rapids, Iowa.  
*Vice-President and General Solicitor*—John A. Reed, Cedar Rapids, Iowa.

## MASON CITY &amp; CLEAR LAKE TRACTION COMPANY.

*President*—W. E. Brice, Mason City, Iowa.  
*Vice-President*—C. H. McNider, Mason City, Iowa.  
*Secretary and General Manager*—F. J. Hanlon, Mason City, Iowa.  
*Treasurer*—L. H. Heinke, Grand Rapids, Mich.  
*General Solicitor*—Earl Smith, Mason City, Iowa.  
*Auditor*—G. E. Peck, Mason City, Iowa.

## OSKALOOSA &amp; DUNTON ELECTRIC RAILWAY.

*President*—W. B. McKinley, Champaign, Ill.*Vice-President*—H. E. Chubbuck, Peoria, Ill.*Treasurer*—G. M. Mattis, Champaign, Ill.*Secretary and General Superintendent*—H. W. Garner, Oskaloosa.*Auditor*—M. E. Cooper, Oskaloosa, Iowa.

## WATERLOO, CEDAR FALLS &amp; NORTHERN RAILWAY.

*President*—L. S. Cass, Waterloo, Iowa.*Vice-President*—J. F. Cass, Waterloo, Iowa.*Secretary*—Frank Farwell, Waverly, Iowa.*Treasurer and Auditor*—W. H. Burk, Waterloo, Iowa.*General Solicitors*—Pickett & Swisher, Waterloo, Iowa.*General Manager*—C. D. Cass, Waterloo, Iowa.*General Superintendent*—O. S. Lamb, Waterloo, Iowa.*Chief Engineer*—T. E. Rust, Waterloo, Iowa.

TABLE NO. 1.

Length of Inter-Urban Lines January 1, 1914, and the Taxable Value Thereof.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Average taxable value
Albia Interurban Railway.....	Monroe .....	10.00	10.00	\$ 2,500	\$ 25,000
Cedar Rapids & Marion City Railway .....	Linn .....	20.97	20.97	8,500	178,245
Centerville Light & Traction Company .....	Appanoose .....	7.84	7.84	2,000	15,680
Charles City Western Railway....	Floyd .....	16.33	16.33	2,000	32,660
Davenport & Muscatine By.....	Muscatine .....	16.40	16.40	3,000	49,200
Fort Dodge, Des Moines & Southern R. R.....	Boone .....	22.85	22.85	3,000	68,550
	Calhoun .....	13.28	13.28	3,000	39,840
	Green .....	1.11	1.11	3,000	3,330
	Polk .....	14.99	14.99	3,000	44,970
	Story .....	17.61	17.61	3,000	52,830
	Webster .....	28.23	28.23	3,000	84,690
Inter-Urban Railway.....	Dallas .....	21.13	21.13	3,000	63,390
	Jasper .....	5.45	5.45	3,000	16,350
	Polk .....	27.55	27.55	3,000	82,650
Iowa & Illinois Railway.....	Clinton .....	10.86	10.86	3,700	40,182
	Scott .....	22.19	22.19	3,700	82,103
Iowa Railway & Light Co.....	Johnson .....	18.22	18.22	3,700	67,414
	Linn .....	23.19	23.19	3,700	85,803
	Tama .....	2.87	2.87	3,700	10,619
Mason City & Clear Lake Traction Company.....	Cerro Gordo.....	14.62	14.62	4,500	65,790
Oskaloosa & Dunton Electric Railway .....	Mahaska .....	2.30	2.30	3,700	8,510
Waterloo, Cedar Falls & Northern Railway .....	Benton .....	7.22	7.22	4,500	32,490
	Black Hawk.....	63.19	63.19	4,500	284,355
	Bremer .....	10.80	10.80	4,500	48,360
	Buchanan .....	6.53	6.53	4,500	29,385
Total .....		422.540	422.540	4,500	\$1,870,901

TABLE NO. 2.

Length of Railroads January 1st, 1914, and the Taxable Value Thereof.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Atchison, Topeka &amp; Santa Fe R'y</i>	Lee	19.80	19.80	\$55,500	\$ 507,250
Account sleeping cars				191	5,202
<i>Atlantic Northern R'y</i>			17.00		34,000
	Audubon	6.70			
	Cass	7.33			
	Shelby	2.97	17.00	2,000	34,000
<i>Atlantic Southern R. R.</i>			36.600		
	Cass	21.000			
	Montgomery	15.600	36.600	2,000	73,200
<i>Centerville, Abia &amp; Southern R'y</i>	Appanoose	13.97			
	Monroe	10.707	24.737	2,250	55,658
<i>Chicago, Anamosa &amp; Northern R'y</i>			17.34		43,250
	Jones	4.77	17.34	2,300	43,250
	Linn	12.57			
<i>Chicago, Burlington &amp; Quincy R'y</i>			1,806.005	8,900	11,011,533
Account sleeping cars				41	56,000
Main Line					
	Adams	25.622			
	Clarke	25.822			
	Des Moines	18.070			
	Henry	19.364			
	Jefferson	34.580			
	Lucas	26.802			
	Mills	27.928			
	Montro	27.915			
	Montgomery	25.900			
	Union	24.779			
	Wapello	26.723	273.500		
<i>Fl. Madison Branch</i>	Henry	2.670			
	Jefferson	13.000			
	Lee	23.940			
	Van Buren	14.720	56.000		
<i>Abia, K. &amp; D. M. and D. M. &amp; K. Branch</i>	Marion	20.304			
	Polk	20.125			
	Monroe	10.772			
	Warren	7.486	67.807		
<i>Chariton, D. M. &amp; Southern Branch</i>	Lucas	9.461			
	Warren	21.429	30.490		
<i>Chariton Branch</i>	Decatur	15.907			
	Lucas	12.741			
	Wayne	9.860	38.511		
<i>Leon, Mt. Ayr &amp; Southwest-ern Branch</i>	Decatur	25.629			
	Hinggold	23.642	54.281		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Creston Branch</i>	Adams	3.930			
	Taylor	28.008			
	Union	10.742	42.680		
<i>Creston &amp; Northern Branch</i>	Adair	18.877			
	Union	7.922	26.799		
<i>Western Iowa Railroad</i>	Adair	10.270			
	Cass	20.965	31.235		
<i>Nebraska City Branch</i>	Fremont	19.741			
	Montgomery	7.668			
	Page	11.800	39.209		
<i>Red Oak &amp; Atlantic Branch</i>	Cass	3.557			
	Montgomery	12.439			
	Pottawattamie	1.996	17.992		
<i>Neb. City, Sidney &amp; North-east</i>	Fremont	12.129			
	Mills	8.915	21.047		
<i>Hastings &amp; Avoca Branch</i>	Mills	10.483			
	Pottawattamie	5.244	15.727		
<i>Northern Division</i>	Dubuque	.532	.532		
<i>Burlington &amp; Western R'y</i>	Henry	10.079			
	Jefferson	17.754			
	Keokuk	13.443			
	Mahaska	26.746			
	Marion	.803			
	Washington	13.875	88.330		
<i>Burlington &amp; Northwestern R'y</i>	Des Moines	15.996			
	Henry	9.500			
	Louisa	3.148			
	Washington	13.014	38.678		
<i>Des Moines &amp; Kansas City R. R.</i>	Clarke	20.508			
	Decatur	26.639			
	Madison	15.379			
	Polk	7.428			
	Warren	27.537	94.588		
<i>St. Louis, Keokuk &amp; North-western</i>	Henry	14.230			
	Lee	26.750	61.000		
<i>Keokuk &amp; St. Paul R'y</i>	Des Moines	8.980			
	Lee	23.545	42.328		
<i>Keokuk &amp; Western R. R.</i>	Appanoose	23.200			
	Decatur	14.180			
	Wayne	26.860	73.240		
<i>Humeston &amp; Shenandoah R. R.</i>	Decatur	14.230			
	Page	27.130			
	Hinggold	27.268			
	Taylor	27.000	95.748		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Chicago, Burlington & Kansas City	Appanoose .....	17,970	77,640		
	Davis .....	15,450			
	Lee .....	16,890			
	Van Buren .....	27,330			
Kansas City, St. Joe & Council Bluffs	Premont .....	29,783	56,025		
	Mills .....	17,968			
	Pottawattamie .....	8,280			
Clarinda, College Springs & Southwestern	Page .....	17,768	17,768		
Brownsville & Nodaway Valley	Montgomery .....	2,418	25,528		
	Page .....	22,810			
Tarkio Valley R. R.	Page .....	2,174	2,174		
Iowa & St. Louis R. R.	Appanoose .....	5,430	5,430		
Chicago Great Western R'y.			772,681	7,500	5,794,733
Account sleeping cars.				49	37,850
Main Line.....	Bremer .....	6,023	142,560		
	Buchanan .....	11,395			
	Chickasaw .....	25,528			
	Delaware .....	35,674			
	Dubuque .....	31,204			
	Fayette .....	19,841			
	Howard .....	10,038			
	Mitchell .....	9,068			
Southwestern Branch.....	Black Hawk .....	30,422			
	Buchanan .....	2,802			
	Fayette .....	6,991			
	Grundy .....	7,955			
	Jasper .....	18,990			
	Madison .....	19,488			
	Marshall .....	31,848			
	Polk .....	22,948			
	Ringgold .....	23,911			
	Tama .....	42,638			
	Taylor .....	8,794			
	Union .....	22,690			
	Warren .....	15,787			
Cedar Falls Branch.....	Black Hawk .....	7,480	7,480		
Waverly Branch.....	Bremer .....	21,940	21,940		
M. C. & Ft. D.—Main Line.....	Calhoun .....	18,607	294,244		
	Carroll .....	35,200			
	Cerro Gordo .....	31,544			
	Crawford .....	1,872			
	Franklin .....	530			
	Harrison .....	1,596			
	Mitchell .....	5,396			
	Pottawattamie .....	28,347			
	Shelby .....	32,844			
	Webster .....	27,801			
	Worth .....	16,656			
	Wright .....	33,481			

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer .....	25,401	15,908		
	Butler .....	27,745			
	Fayette .....	7,349			
	Franklin .....	24,195			
	Wright .....	12,398			
M. C. & Ft. D.—Lehigh Br.	Webster .....	15,600	15,600		
	Coalville Branch.....	Webster .....	2,900	2,900	
Wisconsin, Minn. & Pacific Branch	Howard .....	1,500	22,500		
	Mitchell .....	21,000			
Chicago, Milwaukee & St. Paul R'y			1,867,980	8,160	15,225,622
Account sleeping cars.				18	20,887
Chicago & Council Bluffs Division	Benton .....	24,07	345.70		
	Boone .....	9,62			
	Carroll .....	24,98			
	Clinton .....	22,05			
	Crawford .....	15,20			
	Dallas .....	30,49			
	Guthrie .....	19,54			
	Harrison .....	7,01			
	Jackson .....	13,02			
	Jones .....	23,51			
	Linn .....	25,84			
	Marshall .....	24,97			
	Pottawattamie .....	26,59			
	Shelby .....	24,11			
Story .....	34,64				
Tama .....	20,45				
Philla Branch.....	Boone .....	82	6.09		
	Dallas .....	5.87			
Green Island Branch.....	Jackson .....	11.90	11.90		
Kansas City Division.....	Appanoose .....	23,24	157.08		
	Benton .....	1,78			
	Iowa .....	35.62			
	Keokuk .....	30.76			
	Linn .....	16.72			
	Monroe .....	10.47			
	Wapello .....	27.31			
	Wayne .....	14.93			
	Crawford .....	30.72			
	Monona .....	27.53			
Woodbury .....	31.96				
Dubuque Division.....	Alamakee .....	36.11	136.12		
	Clayton .....	36.22			
	Dubuque .....	32.81			
	Jackson .....	31.04			
Cascade Branch.....	Dubuque .....	19.50	35.62		
	Jackson .....	16.12			

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Volga Branch.....	Clayton ..... Payette ..... 16.20	42.01 58.21			
Waukon Branch.....	Allamakee ..... 22.81				
Davenport & Northwestern Division.....	Cedar ..... Clayton ..... Clinton ..... Delaware ..... Payette ..... Jones ..... Scott ..... Winnebago ..... 3.90 15.17 12.28 28.50 37.02 27.67 26.34 2.47		151.07		
Dubuque & Southwestern Division.....	Delaware ..... Dubuque ..... Jones ..... Linn ..... 7.05 7.79 19.78 8.11		43.63		
Maquoketa Branch.....	Clinton ..... Jackson ..... Scott ..... 21.50 9.89 7.80		32.19		
Clinton Branch.....	Clinton ..... 10.58		10.58		
Iowa & Minnesota Division.....	Howard ..... Winnebago ..... 24.38 16.96		41.34		
Decorah Branch.....	Winnebago ..... 9.54		9.54		
Austin Branch.....	Cerro Gordo ..... Mitchell ..... Worth ..... 8.93 7.73 11.27		27.95		
Iowa & Dakota Division.....	Allamakee ..... Cerro Gordo ..... Chickasaw ..... Clay ..... Clayton ..... Floyd ..... Hancock ..... Kossuth ..... Lyon ..... O'Brien ..... Palo Alto ..... Sioux ..... Winnebago ..... 4.02 24.22 26.33 24.31 22.08 24.82 24.15 24.35 9.42 24.02 24.34 29.08 19.75		251.49		
Elkader Branch.....	Clayton ..... 19.30		19.30		
Spirit Lake Branch.....	Clay ..... Dickinson ..... 7.70 11.33		19.03		
Eden Branch.....	Sioux ..... 8.90		8.90		
Sioux City & Dakota Division.....	Lyon ..... Plymouth ..... Sioux ..... Woodbury ..... 3.04 13.00 16.88 5.62		40.55		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Des Moines Division—Main Line.....	Buena Vista ..... Calhoun ..... Clay ..... Dallas ..... Greene ..... Guthrie ..... Pocahontas ..... Polk ..... 14.92 29.29 19.48 26.71 27.36 16.99 11.01 10.27		136.43		
Des Moines Division—Boone Line.....	Boone ..... Dallas ..... Polk ..... 15.38 9.62 10.01		35.01		
Des Moines Division—Storm Lake Branch.....	Buena Vista ..... Calhoun ..... Sac ..... 7.22 11.70 19.15		38.58		
Muscatine Line.....	Jefferson ..... Keokuk ..... Louisa ..... Muscatine ..... Scott ..... Wapello ..... Washington ..... 4.02 9.35 6.11 16.72 11.64 13.87 26.50		76.94		
Chicago & North-Western R'y..			1,601.30	9,700	15,532,610
Account sleeping cars.....				63	100,882
Chicago & North-Western R'y	Benton ..... Boone ..... Carroll ..... Cedar ..... Clinton ..... Crawford ..... Greene ..... Harrison ..... Linn ..... Marshall ..... Pottawattamie ..... Story ..... Tama ..... 24.84 24.50 25.41 24.08 40.17 31.09 24.19 30.33 29.38 25.59 19.06 24.23 25.34		350.82		
Iowa Midland Branch.....	Clinton ..... Jackson ..... Jones ..... 33.40 14.00 22.98		70.68		
Starwood & Tipton Branch.....	Cedar ..... 8.50		8.50		
Ottumwa, Cedar Falls & St. Paul Branch.....	Benton ..... Keokuk ..... Mahaska ..... Pocahontas ..... Tama ..... 2.47 16.89 13.95 27.23 1.11		60.39		
Meingona Branch.....	Boone ..... 10.00		10.00		
Southern Iowa Branch.....	Mahaska ..... Monroe ..... 19.15 2.49		21.55		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Maple River Branch.....	Carroll .....	9.34	179.94		
	Ida .....	28.16			
	Monona .....	31.55			
	Plymouth .....	7.96			
	Sae .....	24.02			
Boyer Valley Branch.....	Woodbury .....	45.21	24.77		
	Crawford .....	17.94			
Soldier River Branch.....	Sae .....	6.83	61.21		
	Crawford .....	28.44			
Fox Lake Branch.....	Harrison .....	13.12	33.27		
	Monona .....	19.75			
	Kossuth .....	18.78			
Iowa R'y Coal & Mfg. Co.....	Kossuth .....	11.23	2.54		
	Polk Alto .....	2.54			
Des Moines & Minneapolis Branch.....	Boone .....	3.25	57.34		
	Hamilton .....	7.45			
	Polk .....	34.16			
Iowa-Southwestern Branch.....	Story .....	25.73	37.63		
	Audubon .....	11.65			
	Crawford .....	1.83			
Iowa-Minnesota & Northwest Branch.....	Shelby .....	18.72	146.83		
	Benton .....	.63			
	Black Hawk .....	6.27			
	Butler .....	31.11			
	Cerro Gordo .....	39.01			
	Floyd .....	.02			
	Grundy .....	18.47			
	Tama .....	30.31			
	Winnebago .....	11.43			
	Worth .....	13.78			
Sioux City & Pacific Branch.....	Harrison .....	32.49	80.47		
	Monona .....	28.75			
	Woodbury .....	22.92			
Alden Branch.....	Hardin .....	26.40	35.40		
Toledo & Northwestern Br.....	Buena Vista .....	23.77	329.30		
	Calhoun .....	23.84			
	Clay .....	2.79			
	Grundy .....	17.79			
	Hamilton .....	43.58			
	Hardin .....	24.81			
	Humboldt .....	25.74			
	Kossuth .....	46.51			
	O'Brien .....	25.39			
	Pocahontas .....	24.12			
	Sae .....	8.25			
	Sioux .....	25.06			
	Tama .....	27.14			
	Wesley .....	23.95			
Wright .....	23.85				

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Hawarden Branch.....	Plymouth .....	30.52	7.93	38.15	
	Sioux .....	7.93			
Hawarden Branch (on C., St. P., M. & O. tracks).....	Woodbury .....	1.59	1.59		
	Hawarden Branch (on right of way of T. & N. W.).....	Sioux .....			
Chicago, Rock Island & Pacific R'y Account sleeping cars.....	Iowa Division .....	3,300.056	7,750.40	17,073,289.88,120	
	Adair .....	5.32			
	Cass .....	27.04			
	Cedar .....	6.59			
	Dallas .....	17.54			
	Guthrie .....	19.30			
	Iowa .....	25.25			
	Jasper .....	24.38			
	Johnson .....	27.23			
	Madison .....	8.50			
	Muscatine .....	34.85			
	Polk .....	27.73			
	Pottawattamie .....	45.29			
	Poweshiek .....	25.69			
Scott .....	13.77				
Shelby .....	6.42				
Southwestern Division.....	Appanoose .....	39.80	318.27		
	Davis .....	22.29			
	Jefferson .....	26.37			
	Louisia .....	18.90			
	Muscatine .....	23.77			
	Scott .....	12.10			
	Wapello .....	7.72			
	Washington .....	24.10			
Wayne .....	27.76				
Oskaloosa Division.....	Keokuk .....	25.79	79.43		
	Mahaska .....	26.87			
	Marion .....	12.52			
	Washington .....	14.25			
	Washington .....	14.25			
Wilton Branch.....	Muscatine .....	11.97	11.97		
	Newton & Monroe Branch.....	Jasper .....			
Des Moines, Indianola & Western Branch.....	Madison .....	13.27	47.75		
	Polk .....	7.69			
	Warren .....	26.79			
Guthrie Center Branch.....	Guthrie .....	14.51	14.51		
Audubon Branch.....	Audubon .....	16.24	25.23		
	Cass .....	8.59			
Oriswold Branch.....	Cass .....	14.24	14.24		
	Pottawattamie .....	1.16			
Harian Branch.....	Shelby .....	30.73	11.89		
	Pottawattamie .....	17.73			
Carson Branch.....	Pottawattamie .....	17.73	17.73		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Knoxana Branch.....	Van Buren .....	4.50	4.50		
Gowrie & Northwestern R'y....	Buena Vista .....	4.00			
	Calhoun .....	18.59			
	Clay .....	35.97			
	O'Brien .....	18.22			
	Oseola .....	21.33			
	Poweshong .....	29.40			
	Webster .....	7.41	109.72		
Krook & Des Moines Division	Davis .....	.56			
	Jasper .....	17.32			
	Lee .....	27.18			
	Mahaska .....	21.25			
	Marion .....	14.65			
	Polk .....	17.14			
	Van Buren .....	23.65			
	Wapello .....	29.97	102.32		
Burlington, Cedar Rapids & Northern Main Line .....	Benton .....	23.01			
	Black Hawk .....	22.72			
	Bremer .....	4.19			
	Butler .....	21.06			
	Cedar .....	8.94			
	Cerro Gordo .....	10.61			
	Des Moines .....	31.18			
	Floyd .....	30.28			
	Johnson .....	16.05			
	Lin .....	21.67			
	Lousa .....	23.13			
	Muscatine .....	18.91	228.56		
	Worth .....	6.80			
Milwaukee Division.....	Allamakee .....	1.72			
	Buchanan .....	25.83			
	Payette .....	44.45			
	Lin .....	21.09			
	Winneshiek .....	1.05	94.15		
Muscatine Division.....	Johnson .....	7.00			
	Muscatine .....	19.21			
	Washington .....	4.31	30.52		
Pacific Division.....	Benton .....	17.75			
	Grundy .....	14.85	47.77		
	Tama .....	18.17			
Iowa City & Western Branch.	Johnson .....	10.39			
	Krook .....	31.26			
	Mahaska .....	4.37			
	Poweshiek .....	6.50			
	Washington .....	21.01	73.53		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Cedar Rapids, Iowa Falls & Northwestern Branch.....	Dickinson .....	20.82			
	Emmet .....	16.29			
	Franklin .....	15.43			
	Grundy .....	11.29			
	Hancock .....	24.66			
	Hardin .....	17.80			
	Humboldt .....	24.99			
	Kossuth .....	10.27			
	Lyon .....	37.82			
	Oseola .....	36.29			
	Palo Alto .....	27.29			
	Winneshiek .....	21.29	305.35		
	Wright .....	45.04			
Cedar Rapids & Clinton Br....	Cedar .....	26.12			
	Clinton .....	14.60			
	Johnson .....	12.15			
	Scott .....	25.64	78.42		
Chicago, Decorah & Minnesota Branch .....	Payette .....	.81			
	Winneshiek .....	22.94	22.25		
Davenport, Iowa & Dakota Branch .....	Cedar .....	9.15			
	Muscatine .....	7.12			
	Scott .....	13.65	29.92		
Waverly Short Line.....	Bremer .....	5.68	5.68		
Germania Division.....	Emmet .....	20.02			
	Kossuth .....	25.82			
	Winneshiek .....	4.92	50.70		
Garner Division .....	Hancock .....	21.09			
	Kossuth .....	2.61	24.70		
St. Paul & Kansas City Short Line .....	Cerro Gordo .....	15.866			
	Franklin .....	25.108			
	Hardin .....	27.234			
	Lewis .....	23.31			
	Marion .....	16.37			
	Polk .....	21.204			
	Story .....	28.613			
	Warren .....	11.56			
	Wayne .....	14.60	182.815		
Chicago, St. Paul, Minneapolis & Omaha R'y.....			74.41	13,970.69	1,084,290.5124
Account Sleeping Cars.....					
Main Line .....	O'Brien .....	6.61			
	Oseola .....	17.98			
	Plymouth .....	9.48			
	Sioux .....	22.90			
	Woodbury .....	.81	56.97		
Rock River Branch.....	Lyon .....	17.44	17.44		
Colfax Northern R'y.....	Jasper .....	12.50	12.50	2,000	25,000

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of Road	Total miles of road	Taxable value per mile	Aggregate taxable value				
Creston, Waterloo & Des Moines Ry.	Adair	9.75	21.50	2,000	43,000				
	Madison	2.75							
	Linn	8.00							
	Union	1.00							
Crooked Creek Railroad	Hamilton	17.612	17.612	2,000	35,224				
Davenport, Rock Island & Northwestern R'y Account Sleeping Cars	Hamilton	5.812	17.612	33.91	6,540 40				
	Clinton	9.12							
Des Moines Terminal R'y	Scott	24.79	.91	11,000	20,016				
	Polk	.91							
Des Moines Union R'y Account Sleeping Cars	Polk	4,175	4,175	105,000	438,372 82				
	Polk	.91							
Des Moines Western R'y	Polk	1.47	1.47	15,000	22,650				
Dubuque & Sioux City R'y Account Sleeping Cars			716.99	7,350 37	5,299,877 26,929				
	Black Hawk	27.58							
Main Line	Buchanan	24.50	337.09						
	Roma Vista	25.49							
	Butler	24.95							
	Osahona	14.87							
	Cherokee	29.80							
	Delaware	24.46							
	Dubuque	30.42							
	Franklin	1.10							
	Hamilton	22.00							
	Hardin	23.75							
	Pocahontas	9.77							
	Plymouth	14.87							
	Webster	27.54							
	Woodbury	6.12							
	Omaha District	Calhoun				25.84	133.08		
		Crawford				33.17			
Harrison		29.42							
Pottawattamie		19.72							
Sac		13.96							
Webster		5.97							
Cedar Rapids Branch	Delaware	14.07	41.85						
Linn	27.78								
Black Hawk	7.50								
Bremser	19.44								
Chickasaw	7.01								
Mona Branch	Floyd	19.18	75.94						
	Mitchell	39.72							
	Mitchell	7.50							
Stacyville Branch	Cherokee	16.01	7.03						
Ida	2.20								
Monona	16.82								
Woodbury	35.94								

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of Road	Total miles of road	Taxable value per mile	Aggregate taxable value
Sioux Falls Branch	Cherokee	11.49	70.11		
	Lyon	24.25			
	O'Brien	37.37			
	Sioux	7.08			
Dunleith & Dubuque Bridge Co.	Dubuque	1.01	1.01	7,000	7,656
Great Northern R'y	Lyon	18.45	77.86	6,400	505,311
	Plymouth	25.29			
	Sioux	17.30			
	Woodbury	6.55			
Iowa Northern R'y	Dubuque	5.00	5.00	5,000	10,000
Iowa & Omaha Short Line R'y	Pottawattamie	12.12	12.12	2,000	24,200
Iowa & Southwestern R'y	Page	17.18	17.18	2,250	38,655
Iowa Transfer R'y	Polk	.21	.21	30,000	6,300
Manchester & Oneida R'y	Delaware	8.42	8.42	2,000	11,050
Missouri & St. Louis R'y Account Sleeping Cars			798.401	4,600 14	3,672,645 11,178
	Boone	24.67			
Southern Division	Hancock	25.71	138.07		
	Humboldt	23.42			
	Kossuth	7.80			
	Webster	23.21			
	Winnebago	20.92			
	Worth	.34			
	Southwestern Division	Roma Vista			
Clay	50.55				
Dickinson	7.92				
Des Moines & Ft. Dodge R'y	Boone	2.98	29.98		
Dallas	26.98				
Iowa Central—Main Line	Greene	22.06	137.82		
	Humboldt	6.54			
	Palo Alto	20.49			
	Pocahontas	16.74			
	Polk	8.56			
	Webster	22.74			
	Cerro Gordo	24.331			
	Franklin	37.231			
	Hardin	28.700			
	Jasper	3.901			
Madaska	25.253				
Marshall	29.808				
Monroe	13.284				
Poweshiek	22.911				
Wapello	.019				
Worth	13.531				
Belmond Branch	Franklin	15.700	22.355		
Wright	6.655				
Iowa Central & Western Branch	Hancock	12.086	26.504		
	Kossuth	14.531			
	Wright	8.957			

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Story City Branch.....	Marshall.....	15,639			
	Story.....	19,479	31,486		
State Center Branch.....	Jasper.....	5,925			
	Marshall.....	30,650	26,578		
Montezuma Branch.....	Poweshiek.....	13,610	13,610		
Newton Branch.....	Jasper.....	23,252			
	Mahaska.....	7,382			
	Poweshiek.....	.972	30,707		
Eastern Division.....	Henry.....	19,148			
	Jefferson.....	1,792			
	Knox.....	35,343			
	Louis.....	21,519			
	Mahaska.....	14,430			
	Washington.....	11,724	96,202		
Muscatine North & South R'y.....			47.80	2,100	96,000
	Des Moines.....	16.75			
	Louis.....	25.33			
	Muscatine.....	7.72	47.80		
Omaha Bridge & Terminal R'y Account Sleeping Cars.....	Pottawattamie.....	.50	.50	14,000	7,000
				36	18
Sioux City Bridge Company.....	Woodbury.....	1.00	1.00	5,000	5,000
Sioux City Terminal R'y.....	Woodbury.....	1.57	1.57	9,000	14,132
Tabor & Northern R'y.....	Mills.....	10.75	10.75	5,900	32,250
Union Pacific R'y.....					
Account Sleeping Cars.....				72,672	274,700
Main Line.....	Pottawattamie.....	2.04			318
Union Avenue Line.....	Pottawattamie.....	1.72			1,202
Wabash R'y Account Sleeping Cars.....			302.87	4,832	980,265
Main Line.....				30	6,056
	Appanoose.....	7,361			
	Davis.....	36,245			
	Wapello.....	9,833	43.21		
Omaha & St. Louis Line.....	Fremont.....	8.74			
	Mills.....	23.94			
	Page.....	19.83			
	Pottawattamie.....	11.22	63.73		
Des Moines & St. Louis Line.....	Appanoose.....	17.88			
	Marion.....	29.00			
	Monroe.....	21.94			
	Polk.....	15.01	63.83		
Totals.....			9,998,456	87,838	28,742,312
Totals for Sleeping Cars.....					367,804

TABLE NO. 3.

Railroads assessed on account of Sleeping Cars, with mileage and assessments for 1914.

Names of Companies Using or Operating Sleeping Cars not Owned by the Company	Miles on which assessments are placed	Taxable value per mile for sleeping cars	Aggregate taxable value of sleeping cars
Achison, Topeka & Santa Fe Railway.....	19.80	\$ 161.00	\$ 3,182.00
Chicago, Burlington & Quincy Railway.....	1,266,963	41.00	52,000.00
Chicago Great Western Railway.....	772,681	49.00	37,869.00
Chicago, Milwaukee & St. Paul Railway.....	1,967,936	16.00	29,887.00
Chicago & North-Western Railway.....	1,601,300	63.00	100,882.00
Chicago, Rock Island & Pacific Railway.....	2,333,003	40.00	88,320.00
Chicago, St. Paul, Minneapolis & Omaha Railway.....	74,410	69.00	5,134.00
Davenport, Rock Island & Northwestern Railway.....	33,919	40.00	1,356.00
Des Moines Union Railway.....	4,175	82.00	342.00
Dubuque & Sioux City Railroad.....	719.99	37.00	26,223.00
Minneapolis & St. Louis Railway.....	768,401	14.00	11,178.00
Omaha Bridge & Terminal Railway.....	59	35.00	18.00
Union Pacific Railway.....	3,78	318.00	1,202.00
Wabash Railway.....	202.87	30.00	6,086.00
Totals.....	9,661,927		\$ 367,804.00

TABLE NO. 4.

Assessment of equipment car companies and amount of tax assessed against said companies by the executive council, July 17, 1914, at forty-six and 8-10 (.0468) mills on the dollar of taxable property.

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
American Cotton Oil Company	\$ 1,900.00	\$ 490.00	\$ 18.72
American Refrigerator Transit Company	21,000.00	6,000.00	280.80
Armour Car Lines Company	145,800.00	36,450.00	1,705.96
Arma Palace Horse Car Company	2,000.00	500.00	23.40
Central Fruit Despatch	116,000.00	29,000.00	1,357.59
Chicago, New York & Boston Refrigerator Co.	19,800.00	4,950.00	231.66
Cold Blast Transportation Company	4,800.00	1,200.00	56.16
Cudahy Packing Company	66,000.00	16,500.00	772.20
Dairy Shippers Despatch Company	6,000.00	1,500.00	70.20
Jacob Dohi Packing Company—Refrigerator Car Co.	800.00	200.00	9.26
Doud Stock Car Company	500.00	125.00	5.85
General Chemical Company	1,000.00	250.00	11.70
P. J. Lewis Manufacturing Company	1,400.00	350.00	16.38
Libby, McNeill & Libby Company	2,400.00	600.00	28.08
Live Poultry Transportation Company	10,000.00	2,500.00	117.00
Mather Stock Car Company	10,000.00	2,500.00	117.00
Milwaukee Refrigerator & Transit Company	14,000.00	3,500.00	163.80
Nelson Morris & Company	24,000.00	6,000.00	280.50
Pacific Fruit Express	135,000.00	33,750.00	1,579.20
Sauka Fe Refrigerator Despatch Co.	46,200.00	11,550.00	540.54
St. Louis Refrigerator Car Co.—Anheuser-Busch Series	6,400.00	1,600.00	74.88
Swift Refrigerator Transportation Company	132,000.00	33,000.00	1,544.40
Union Refrigerator Transit Company	44,000.00	11,000.00	514.80
Union Trunk Line Company	312,000.00	78,000.00	2,490.46
<b>Totals</b>	<b>\$1,025,700.00</b>	<b>\$256,425.00</b>	<b>\$12,000.69</b>

TABLE NO. 5.

Length and Taxable Value of Railroads, by Counties, Including Sleeping Cars.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
<b>Adair</b>	47.717	\$ 8,541	\$ 324,815
Chicago, Burlington & Quincy—Creston & Northern R'y	18.877	8,541	161,278
Chicago, Burlington & Quincy—Western Iowa R. R.	19.270	8,541	87,716
Chicago, Rock Island & Pacific—Iowa Division	8.52	7,700	66,371
Creston, Winterset & Des Moines—Iowa Division	9.75	2,000	19,500
<b>Adams</b>	29.803	35,922	255,051
Chicago, Burlington & Quincy—Main Line	35.922	8,541	321,485
Chicago, Burlington & Quincy—Creston Branch	2.980	8,541	23,596
<b>Albany</b>	64.66	7,700	327,356
Burlington, Cedar Rapids & Northern—Milwaukee Division	1.73	7,700	18,259
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	4.62	8,168	32,827
Chicago, Milwaukee & St. Paul—Dubuque Division	36.11	8,168	294,874
Chicago, Milwaukee & St. Paul—Waukon Branch	22.81	8,168	186,258
<b>Appanoose</b>	151.781	13,977	1,041,714
Centerville, Albia & Southern R'y	13.97	2,250	31,432
Chicago, Burlington & Quincy—Kookuk & Western	29.20	8,541	249,397
Chicago, Burlington & Quincy—Chicago, Burl. & K. C.	17.97	8,541	150,482
Chicago, Burlington & Quincy—Chicago & St. Louis	5.43	8,541	46,373
Chicago, Rock Island & Pacific—Southwestern Division	39.89	7,700	328,843
Wabash—Main Line	7.261	4,822	35,323
Wabash—Des Moines & St. Louis	17.58	4,822	86,583
Chicago, Milwaukee & St. Paul—Kansas City Div.	22.54	5,192	187,458
Centerville Light & Traction Company	7.84	3,000	23,250
<b>Audubon</b>	54.69	6,70	254,478
Atlantic Northern	6.70	2,000	13,400
Chicago, Rock Island & Pacific—Audubon Branch	16.34	7,700	127,280
Chicago & North-Western—Iowa Southwestern Branch	11.65	7,700	112,798
<b>Benton</b>	98.67	7,700	800,007
Burlington, Cedar Rapids & Northern—Main Line	23.01	7,700	179,248
Burlington, Cedar Rapids & Northern—Pattie Div.	14.75	7,700	114,932
Chicago & North-Western—Main Line	34.84	9,283	345,513
Chicago & North-Western—Ottumwa, C. F. & St. P.	2.47	9,283	24,115
Chicago, Milwaukee & St. Paul—Northwestern	.48	9,783	4,188
Chicago & Northwestern—Iowa, Minn. & Northwestern	24.07	8,166	196,556
Chicago, Milwaukee & St. Paul—Kansas City Div.	1.78	8,166	14,535
Waterloo, Cedar Falls & Northern R'y	7.22	4,300	32,940
<b>Black Hawk</b>	175.203	17,900	1,166,459
Burlington, Cedar Rapids & Northern—Main Line	33.73	7,700	254,997
Chicago Great Western—Southwestern Branch	30.422	7,549	229,656
Chicago Great Western—Cedar Falls Branch	7.48	7,549	56,407
Dubuque & Sioux City—Main Line	27.58	7,287	200,733
Dubuque & Sioux City—Mona Branch	7.69	7,287	56,007
Chicago & North-Western—Iowa, Minn. & Northwestern	19.57	9,703	61,214
Waterloo, Cedar Falls & Northern Railway	63.19	4,300	284,355

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Taxable value per mile		Total taxable value
	Mileage		
<b>Boone</b> .....	130.170		809,405
Fl. Dodge, Des Moines & Southern Railway.....	82.35	3,000	97,000
Minneapolis & St. Louis—D. M. & Ft. D.....	2.98	4,614	13,750
Minneapolis & St. Louis—Main Line.....	14.67	4,014	113,867
Chicago & North-Western—Main Line.....	24.80	9,723	242,122
Chicago & North-Western—Iowa Ry Coal & Mfr. Co.....	3.25	9,703	31,730
Chicago & North-Western—Moinquina Branch.....	10.00	9,723	97,630
Chicago, Milwaukee & St. Paul—Chl. & C. B. Div.....	9.92	8,166	81,907
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line.....	15.38	8,166	125,383
Chicago, Milwaukee & St. Paul—Phillida Line.....	.82	8,166	6,606
<b>Brewer</b> .....	98.564		672,349
Burlington, Cedar Rapids & Northern—Main Line.....	4.19	7,700	22,540
Burlington, Cedar Rapids & Northern—Waverly Short Line.....	5.68	7,700	44,247
Chicago Great Western—Main Line.....	6.63	7,549	45,488
Chicago Great Western—Gowrie Clarion Branch.....	25.403	7,549	191,732
Chicago Great Western—Waverly Branch.....	21.949	7,549	166,625
Dubuque & Sioux City—Main Line.....	19.44	7,387	143,592
Waterloo, Cedar Falls & Northern Railway.....	19.89	4,500	49,075
<b>Bucknows</b> .....	79.987		246,000
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	25.83	7,700	303,236
Chicago Great Western—Main Line.....	11.265	7,549	86,621
Chicago Great Western—Southwestern Branch.....	2.892	7,549	21,882
Dubuque & Sioux City—Main Line.....	24.56	7,387	179,595
Waterloo, Cedar Falls & Northern Railway.....	6.23	4,500	28,025
<b>Buena Vista</b> .....	65.94		728,650
Chicago, Rock Island & Pacific—Gowrie & Northwestern.....	4.00	7,700	31,100
Minneapolis & St. Louis—Storm Lake Branch.....	39.12	4,614	92,834
Chicago & North-Western—Toledo & Northwestern.....	29.77	8,166	232,006
Chicago, Milwaukee & St. P.—Des Moines Div.—Main Line.....	14.02	8,166	121,837
Chicago, M. & St. P.—Des Moines Div.—Storm Lake Branch.....	7.72	8,166	63,123
Dubuque & Sioux City—Main Line.....	35.40	7,387	187,600
<b>Butler</b> .....	104.563		861,557
Burlington, Cedar Rapids & Northern—Main Line.....	21.06	7,700	164,057
Chicago Great Western—Dejeuville-Clarion Branch.....	5,745	7,549	309,447
Chicago & North-Western—Iowa, Minn. & Northwestern.....	31.11	9,703	308,720
Dubuque & Sioux City—Main Line.....	24.95	7,387	184,300
<b>Cathlamet</b> .....	154.017		1,177,298
Chicago, Rock Island & Pacific—Gowrie & Northwestern.....	16.39	7,700	127,673
Dubuque & Sioux City—Main Line.....	14.87	7,387	109,845
Dubuque & Sioux City—Omaha District.....	25.44	7,387	189,880
Chicago & North-Western—Toledo & Northwestern.....	32.84	9,703	292,730
Chicago, Milwaukee & St. P.—Des Moines Div.—Main Line.....	39.39	8,166	229,969
Chicago Great Western—M. C. & Ft. D.—Storm Lake Branch.....	11.70	8,166	95,542
Chicago, M. & St. P.—Des Moines Div.—Main Line.....	18.03	7,549	140,454
Fl. Dodge, Des Moines & Southern.....	13.38	3,000	40,110
<b>Carroll</b> .....	230.42		1,667,702
Chicago & North-Western—Main Line.....	35.41	9,703	248,073
Chicago & North-Western—Maple River Branch.....	9.34	9,703	91,186
Chicago & North-Western—Masonville Branch.....	25.43	9,703	248,274
Chicago, M. & St. P.—Chl. & C. B. Division.....	24.96	8,166	203,387
Chicago Great Western—M. C. & Ft. Dodge—Main Line.....	35.29	7,549	265,173
<b>Cass</b> .....	92.152		564,086
Chicago, Burlington & Quincy—Western Iowa Ry.....	10.00	8,541	85,411
Chicago, Burlington & Quincy—Red Oak & Atlantic.....	3.57	8,541	30,380
Chicago, Rock Island & Pacific—Iowa Division.....	27.04	7,700	210,642
Chicago, Rock Island & Pacific—Audubon Branch.....	8.80	7,700	69,850
Chicago, Rock Island & Pacific—Griswold Branch.....	14.24	7,700	110,300
Atlantic Northern Railway.....	7.33	2,000	14,600
Atlantic Southern Railway.....	21.00	2,000	45,000

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Taxable value per mile		Total taxable value
	Mileage		
<b>Cedar</b> .....	88.55		737,349
Burlington, Cedar Rapids & Northern—Main Line.....	8.54	7,700	60,642
Burlington, Cedar Rapids & Northern—Cedar R. & Clinton.....	20.13	7,700	205,553
Burlington, Cedar Rapids & Northern—Dav., Iowa & Dak.....	9.15	7,700	71,578
Chicago, Rock Island & Pacific—Iowa Div.....	6.89	7,700	52,673
Chicago & North-Western—Main Line.....	24.80	9,765	243,880
Chicago & North-Western—Stanwood & Tipton Branch.....	8.00	9,765	82,885
Chicago, Milwaukee & St. Paul—Dav. & N. W.....	3.96	8,166	32,337
<b>Cerro Gordo</b> .....	129.141		1,119,578
Burlington, Cedar Rapids & Northern—Main Line.....	10.61	7,700	82,632
Chicago Great Western—M. C. & Ft. D.—Main Line.....	31.544	7,549	238,126
M. & St. L. Ry.—Iowa Cedar Rapids & Northern.....	24.551	4,814	112,355
Chicago & North-Western—Iowa, Minn. & N. W.....	29.01	9,703	288,225
Chicago, Milwaukee & St. Paul—Austin Branch.....	8.09	8,166	73,922
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	34.22	8,166	287,780
Mason City & Clear Lake Traction Company.....	14.82	4,500	65,790
Chicago, Rock Island & Pacific—St. Paul & K. C. Short Line.....	15.850	7,700	123,518
<b>Cherokee</b> .....	37.21		422,611
Dubuque & Sioux City—Omaha Branch.....	16.91	7,387	118,206
Dubuque & Sioux City—Sioux Falls Branch.....	11.40	7,387	84,212
Dubuque & Sioux City—Main Line.....	39.80	7,387	293,193
<b>Chickasaw</b> .....	38.80		459,400
Chicago Great Western—Main Line.....	25.209	7,549	192,699
Dubuque & Sioux City—Main Line.....	7.91	7,387	61,781
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	36.33	8,166	251,011
<b>Clarke</b> .....	46.40		256,473
Chicago, Burlington & Quincy—Main Line.....	25.822	8,541	220,540
Chicago, Burlington & Quincy—Des Moines & K. C.....	20.568	8,541	175,927
<b>Clay</b> .....	100.71		720,974
Chicago, Rock Island & Pacific—Gowrie & N. W.....	25.97	7,700	202,800
Minneapolis & St. Louis—Storm Lake Branch.....	26.05	4,614	45,852
Chicago & North-Western—Toledo & Northwestern.....	3.70	9,703	54,640
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	34.21	8,166	281,515
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	7.70	8,166	62,875
Chicago, Mil. & St. P.—Des Moines Div.—Main Line.....	19.48	8,166	159,674
<b>Clayton</b> .....	122.28		1,089,198
Chicago, Milwaukee & St. Paul—Dubuque Div.....	36.23	8,166	297,772
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	32.68	8,166	268,365
Chicago, Milwaukee & St. Paul—Elkader Branch.....	19.30	8,166	156,787
Chicago, Milwaukee & St. Paul—Volga Branch.....	42.01	8,166	343,654
Chicago, Milwaukee & St. Paul—Davenport & N. W.....	12.17	8,166	99,280
<b>Clinton</b> .....	188.470		1,388,150
Davenport, Rock Island & Northwestern.....	9.12	6,569	60,010
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton.....	14.50	7,700	112,025
Chicago & North-Western—Main Line.....	40.17	9,703	392,183
Chicago & North-Western—Iowa Midland Branch.....	33.49	9,703	298,084
Chicago, Milwaukee & St. Paul—Chl. & C. B. Div.....	35.06	8,166	284,499
Chicago, Milwaukee & St. Paul—Davenport & N. W.....	12.28	8,166	100,373
Chicago, Milwaukee & St. Paul—Maquokette Branch.....	21.30	8,166	175,509
Chicago, Milwaukee & St. Paul—Clinton Branch.....	19.58	8,166	86,290
Iowa & Illinois Railway.....	10.80	3,700	40,152

## TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Total taxable value		
	Mileage	Taxable value per mile	Total taxable value
<b>Crawford</b>	158,122		1,391,768
Dubuque & Sioux City—Omaha Dist.	33.17	7,387	245,927
Chicago & North-Western—Main Line	31.60	9,763	308,011
Chicago & North-Western—Boyer Valley Branch	37.94	9,763	125,148
Chicago & North-Western—Soldier River Branch	28.44	9,763	277,600
Chicago & Northwestern—Iowa Southwestern Branch	1.83	9,793	17,860
Chicago, Milwaukee & St. Paul—Chi. & O. B. Div.	12.50	8,166	102,675
Chicago, Milwaukee & St. Paul—Stour City Branch	30.78	8,166	251,249
Chicago Great Western—M. C. & Ft. D.—Main Line	1,872	7,549	14,132
<b>Dallas</b>	128,390		847,178
Interurban Railway			74,130
Chicago, Rock Island & Pacific—Iowa Division	17.34	7,790	136,697
Minneapolis & St. Louis—Des Moines & Ft. Dodge Division	23.49	4,614	124,485
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division	35.98	8,166	197,211
Chicago, Mil. & St. Paul—Des Moines Div.—Main Line	36.71	8,166	218,114
Chicago, Mil. & St. Paul—Des Moines Div.—Boone Line	9.32	8,166	78,527
Chicago, Milwaukee & St. Paul—Phalia Line	5.87	8,166	47,904
<b>Davis</b>	65,446		444,578
Chicago, Burlington & Quincy—Chi., Burl. & K. O.	15.45	8,541	131,958
Chicago, Rock Island & Pacific—Southwestern Division	22.89	7,790	176,313
Chi., Rock Island & Pacific—Keokuk & Des Moines Division	.86	7,790	6,669
Wabash—Main Line	36.246	4,682	127,608
<b>Decatur</b>	94,712		806,037
Chicago, Burlington & Quincy—Chariton Branch	13,267	8,541	113,802
Chicago, Burlington & Quincy—Leos, Mt. Ayr & S. W.	29,629	8,541	218,283
Chicago, Burlington & Quincy—Huron & Steamboat	14.53	8,541	122,542
Chicago, Burlington & Quincy—Keokuk & Western	14.18	8,541	121,111
Chicago, Burlington & Quincy—Des Moines & E. C.	26,656	8,541	227,458
<b>Delaware</b>	109,684		800,513
Chicago Great Western—Main Line	23,624	7,549	180,433
Dubuque & Sioux City—Main Line	24.46	7,387	180,656
Dubuque & Sioux City—Cedar Rapids Branch	14.07	7,387	103,725
Manchester & Oceda Railway	8.42	7,387	61,650
Chicago, Milwaukee & St. Paul—Davenport & N. W.	28.95	8,166	236,487
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.95	8,166	64,920
<b>Des Moines</b>	77,976		540,323
Burlington, Cedar Rapids & Northern—Main Line	21.18	7,790	164,992
Chicago, Burlington & Quincy—Main Line	18.07	8,541	154,336
Chicago, Burlington & Quincy—Keokuk & St. P.	8.68	8,541	74,038
Chicago, Burlington & Quincy—Burlington & N. W.	12,296	8,541	105,959
Missouri North & South R. R.	16.75	2,000	33,300
<b>Dickinson</b>	30,07		309,638
Burl., Cedar Rapids & Northern—C. R. I. P. & N. W.	23.82	7,790	222,298
Minneapolis & St. Louis—Storm Lake Branch	7.22	4,614	26,342
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	12.38	8,166	100,887
<b>Dubuque</b>	158,298		972,257
Chicago, Burlington & Quincy—Northern Division	632	8,541	4,544
Chicago, Great Western—Main Line	31,204	7,549	235,330
Chicago, Milwaukee & St. Paul—Dubuque Division	32.81	8,166	267,926
Chicago, Milwaukee & St. Paul—Cascade Branch	19.50	8,166	159,237
Dubuque & Sioux City—Main Line	80.42	7,387	594,718
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.19	7,000	50,632
Daniels & Dubuque Bridge Co.	1.01	1,655	1,671
Iowa Northern Ry.	5.90	2,000	10,000

## TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Total taxable value		
	Mileage	Taxable value per mile	Total taxable value
<b>Emmet</b>	72.03		522,840
Burl., Cedar Rapids & Northern—Germania Division	20.02	7,790	155,996
Burl., Cedar Rapids & Nor.—Cedar Rapids, I. P. & N. W.	36.30	7,790	282,198
Minneapolis & St. Louis—Storm Lake Branch	15.50	4,614	71,541
Chicago & North-Western—Fox Lake Branch	18.28	9,763	181,549
<b>Fayette</b>	102,161		1,611,207
Chicago Great Western—Oswego-Clarion Branch	7.349	7,549	55,478
Burlington, Cedar Rapids & Northern—Milwaukee Division	44.45	7,790	346,265
Burl., Cedar Rapids & Northern—Chi., Decorah & Minn.	31	7,790	2,415
Chicago Great Western—Main Line	19,341	7,549	149,789
Chicago Great Western—Southwestern Branch	6,951	7,549	62,775
Chicago, Milwaukee & St. Paul—Voiga Branch	16.20	8,166	132,280
Chicago, Milwaukee & St. Paul—Davenport & S. W.	37.02	8,166	302,305
<b>Floyd</b>	80,730		335,978
Burlington, Cedar Rapids & Northern—Main Line	23.28	7,790	186,700
Dubuque & Sioux City—Mona Branch	19.18	7,387	141,683
Chicago & North-Western—Iowa, Minnesota & N. W.	.97	9,763	9,567
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.20	8,166	202,680
Charles City Western Ry.	16.33	7,000	115,000
<b>Franklin</b>	103,251		685,250
Burl., Cedar Rapids & Nor.—Cedar Rap., I. P. & N. W.	12.43	7,790	96,880
Chicago Great Western—Mason City & Ft. D.—Main Line	.38	7,549	4,001
Chicago Great Western—Oswego-Clarion Branch	24.195	7,549	181,648
Dubuque & Sioux City—Main Line	1.10	7,387	8,126
M. & St. L. Ry.—Iowa Central—Main Line	27.231	4,614	125,644
M. & St. L. Ry.—Diamond Branch	15.29	4,614	70,440
Chicago, R. I. & P. Ry.—St. Paul & K. O. Short Line	25.108	7,790	195,951
<b>Fremont</b>	70,408		569,158
Chicago, Burlington & Quincy—Neb. City Branch	19,741	8,541	168,008
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	12,189	8,541	103,679
Chicago, Burlington & Quincy—K. City, St. J. & O. B.	29,783	8,541	254,377
Wabash—Omaha & St. Louis Line	8,724	4,862	42,494
<b>Greene</b>	75,772		509,318
Minneapolis & St. Louis—Des Moines & Ft. Dodge Division	22.66	4,614	104,519
Chicago & North-Western—Main Line	24.19	7,763	238,167
Chicago, Milwaukee & St. Paul—Des Moines Div.—Main Line	37.30	8,166	303,222
Ft. Dodge, Des Moines & Southern	1.11	3,000	3,330
<b>Grundy</b>	65,455		509,653
Burlington, Cedar Rapids & Northern—Pacific Div.	14.85	7,790	115,081
Burlington, Cedar Rapids & Northern—C. R., I. P. & N. W.	11.30	7,790	88,728
Chicago Great Western—Southwestern Branch	7,953	7,549	60,032
Chicago & North-Western—Iowa, Minn. & N. W.	18.47	9,763	180,284
Chicago & North-Western—Toledo & Northwestern	17.79	9,763	174,890
<b>Guthrie</b>	70,54		485,784
Chicago, Rock Island & Pacific—Iowa Div.	19.30	7,790	150,747
Chicago, Rock Island & Pacific—Guthrie Center Branch	14.51	7,790	113,053
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	19.54	10,000	195,504
Chicago, Milwaukee & St. Paul—Des Moines Div.—Main Line	16.99	8,166	139,740
<b>Hawilton</b>	81,442		695,201
Crooked Creek Railroad & Coal Company	5,812	2,000	11,624
Chicago & North-Western—Des Moines & Minneapolis	7.43	9,763	72,721
Chicago & North-Western—Toledo & N. W.	43.58	9,763	444,957
Dubuque & Sioux City—Main Line	22.00	7,387	162,664

## TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage		Total taxable value
	Mileage	Taxable value per mile	
<b>Hancock</b>	168,006		654,706
Burlington, C. R. & N.—Garner Div.	21.09	7,700	80,391
Burlington, C. R. & N.—C. R., I. F. & N. W.	24.63	7,700	192,101
M. & St. L. Ry.—Iowa Central & Western	13,086	4,614	60,379
Minnesota & St. Louis—Main Line	33.71	4,614	115,635
Chicago, M. & St. P.—Iowa & Dakota Div.	24.15	8,106	197,309
<b>Hardin</b>	148,833		1,136,060
Burlington, C. R. & N.—C. R., I. F. & N. W.	17.89	7,700	139,263
M. & St. L. Ry.—Iowa Central—Main Line	28.769	4,614	132,740
Chicago & North-Western—Main Line	24.81	9,763	242,223
Chicago & North-Western—Alden Branch	36.49	9,763	357,743
Dubuque & Sioux City—Main Line	23.75	7,887	175,441
Chicago, R. I. & P. Ry.—St. Paul & K. C. Short Line	27.234	7,700	212,153
<b>Harrison</b>	114,216		1,039,707
Dubuque & Sioux City—Omaha District	29.42	7,887	217,825
Chicago & North-Western—Main Line	30.33	9,763	296,112
Chicago & North-Western—Soldier River Branch	14.12	9,763	138,000
Chicago & North-Western—Sioux City Branch	32.40	9,763	316,321
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	7.01	8,166	57,244
Chicago Great Western—Mason City & Ft. D.—Main Line	1.996	7,549	14,615
<b>Henry</b>	75,631		579,369
Chicago, Burlington & Quincy—Main Line	19,354	8,541	165,386
Chicago, Burlington & Quincy—Ft. Madison Branch	2.670	8,541	22,804
Chicago, Burlington & Quincy—Burlington & Western	10,679	8,541	90,809
Chicago, Burlington & Quincy—Burlington & Northwestern	9,920	8,541	81,310
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	74.25	8,541	121,700
M. & St. L.—Eastern Division	19,148	4,614	88,349
<b>Howard</b>	35,918		308,534
Chicago Great Western—Main Line	18,788	7,549	161,424
Chicago Great Western—Wisconsin, M. & P.	1.50	7,549	11,323
Chicago, Milwaukee & St. P.—Iowa-Minn. Div.	24.38	8,166	199,087
<b>Humboldt</b>	80.80		675,057
Burl., C. R. & N.—Cedar Rapids, I. F. & Northwestern	24.09	7,700	194,623
Minnesota & St. Louis—Des Moines & Ft. D. Div.	6.84	4,614	29,233
Chicago & North-Western—Toledo & N. W.	35.14	9,763	343,972
<b>Ia</b>	60.38		388,555
Dubuque & Sioux City—Onawa Branch	2.32	7,880	16,309
Chicago & North-Western—Maple River Branch	38.16	9,763	373,266
<b>Iowa</b>	57.60		463,362
Chicago, Rock Island & Pacific—Iowa Division	25.25	7,700	196,967
Chicago, Milwaukee & St. Paul—Kansas City Division	32.38	8,166	266,865
<b>Jackson</b>	89.37		754,745
Chicago & North-Western—Iowa Midland Branch	14.60	9,763	142,540
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division	13.02	8,166	106,821
Chicago, Milwaukee & St. Paul—Dubuque Division	51.04	8,166	283,473
Chicago, Milwaukee & St. Paul—Cascade Branch	16.12	8,166	131,639
Chicago, Milwaukee & St. Paul—Maquoketa Branch	2.89	8,166	23,609
Chicago, Milwaukee & St. Paul—Green Island Branch	11.60	8,166	97,175

## TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage		Total taxable value
	Mileage	Taxable value per mile	
<b>Jasper</b>	129,028		877,418
Colfax Northern—Main Line	6.00	2,000	12,000
Colfax Northern—Sewers Line	6.50	2,000	13,000
Chicago Great Western—Southwestern Branch	18,060	7,549	145,401
Chicago, Rock Island & Pacific—Iowa Division	34.38	7,700	267,809
Chicago, Rock Island & Pacific—Newton & Monroe Branch	17.02	7,700	132,586
Chicago, Rock Island & Pacific—Keokuk & Des Moines	17.32	7,700	133,481
M. & St. L. Ry.—Iowa Central—Main Line	3,991	4,614	18,414
M. & St. L. Ry.—State Center Branch	5,928	4,614	27,353
M. & St. L.—Newton Branch	23,253	4,614	107,589
Interurban Railway	5.43	8,500	46,175
<b>Jefferson</b>	87,558		719,432
Chicago, Burlington & Quincy—Main Line	24,589	8,541	209,989
Chicago, Burlington & Quincy—Ft. Madison Branch	13.00	8,541	111,933
Chicago, Burlington & Quincy—Burlington & Western	17,784	8,541	151,969
Chicago, Rock Island & Pacific—Southwestern Division	26.37	7,700	203,422
M. & St. L.—Eastern Division	1,792	4,614	8,268
Chicago, Milwaukee & St. P.—Rutledge-Muscateine Div.	4.02	8,166	31,827
<b>Johnson</b>	91.77		625,384
Burlington, Cedar Rapids & Northern—Main Line	36.05	7,700	277,009
Burl., Cedar Rapids & Nor.—Muscateine Division	7.06	7,700	54,697
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	12.15	7,700	94,648
Burl., Cedar Rapids & Nor.—Iowa City & Western	30.30	7,700	233,630
Chicago, Rock Island & Pacific—Iowa Division	27.30	7,700	211,888
Iowa Ry & Light Co.	18.32	2,700	67,784
<b>Jones</b>	100.71		832,070
Chicago & North-Western—Iowa Midland Branch	22.96	9,763	224,854
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	23.51	8,166	193,815
Chicago, Milwaukee & St. Paul—Davenport & N. W.	37.87	8,166	309,263
Chicago, Milwaukee & St. Paul—Dubuque & Southwestern	16.78	1,166	145,523
Chicago, Anamosa & Northern Railway	4.77	2,500	11,925
<b>Keokuk</b>	153,965		1,174,242
Chicago, Milwaukee & St. Paul—Rutledge-Muscateine Div.	9.38	8,166	76,697
Burlington, C. R. & N.—Iowa City & Western	31.39	7,700	244,294
Chicago, Burlington & Quincy—Burlington & Western	15,443	8,541	134,817
Chicago, Rock Island & Pacific—Oskaloosa Div.	37.79	7,700	290,504
M. & St. L.—Eastern Div.	15,343	4,614	121,547
Chicago, & North-Western—Ottumwa, O. F. & St. Paul	16.89	9,763	164,867
Chicago, Milwaukee & St. P.—Kansas City Div.	39.70	8,166	323,189
<b>Kossuth</b>	144,661		1,180,024
Burlington, Cedar Rapids & Nor.—Germania Div.	25.82	7,700	201,138
Burlington, Cedar Rapids & Nor.—Garner Div.	3.61	7,700	28,122
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	10.27	7,700	80,003
M. & St. L.—Iowa Central & Western	14,551	4,614	67,138
Minnesota & St. Louis—Main Line	7.89	4,614	36,089
Chicago & North-Western—Fox Lake Branch	11.75	9,763	114,715
Chicago & North-Western—Toledo & Northwestern	46.51	9,763	454,077
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division	24.35	8,166	198,842
<b>Lee</b>	159,606		1,684,007
Atchison, Topeka & Santa Fe Railway	19.89	25,601	510,397
Chicago, Burlington & Quincy—Fort Madison Branch	25.64	8,541	219,601
Chicago, Burlington & Quincy—Chi., B. & K. C.	16.89	8,541	144,207
Chicago, Burlington & Quincy—Keokuk & St. Paul	23,246	8,541	204,908
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	26.35	8,541	225,282
Chicago, Rock Island & Pacific—Keokuk & Des Moines	27.18	7,700	211,782

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
<b>Iowa</b>			1,541,573
Iowa Railway & Light Co.	39.33	7,700	302,839
Burlington, Cedar Rapids & Nor.—Main Line	31.67	7,700	243,809
Burlington, Cedar Rapids & Nor.—Milwaukee Div.	21.09	7,700	162,291
Dubuque & Sioux City—Cedar Rapids Branch	37.78	7,357	278,211
Chicago & North-Western—Main Line	29.28	9,763	286,267
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	25.84	8,166	211,009
Chicago, Milwaukee & St. Paul—Kansas City Div.	16.73	8,166	136,617
Chicago, Milwaukee & St. Paul—Dubuque & Southwestern	8.11	8,166	66,226
Cedar Rapids & Marion	29.97	8,849	265,245
Chicago, Anamosa & Northern Railway	12.57	3,000	37,725
<b>Louisia</b>	96.67	532,345	51,282
Chicago, Milwaukee & St. Paul—Muscatine Line	6.11	8,166	49,894
Muscatine, North & South	23.23	3,000	69,600
Burlington, Cedar Rapids & Northern—Main Line	32.15	7,790	250,328
Chicago, Burlington & Quincy—Burl. & Northwestern	3.18	8,541	27,167
Chicago, Rock Island & Pacific—Southwestern Div.	15.99	7,790	124,322
M. & St. L.—Eastern Division	17.919	4,614	82,314
<b>Lucas</b>	60.95	582,322	58,232
Chicago, Burlington & Quincy—Main Line	26.833	8,541	229,351
Chicago, Burlington & Quincy—Charles Branch	13.741	8,541	117,362
Chicago, Burlington & Quincy—Chariton, D. M. & Southern	9.651	8,541	82,314
C. R. I. & P.—St. P. & K. C. Short Line	30.31	7,790	236,213
<b>Lyon</b>	116.49	929,942	107,848
Great Northern Railway	18.42	6,490	119,544
Burlington, Cedar Rapids & Nor.—C. R., I. F. N. W.	37.82	7,790	294,618
Chicago, St. P., Minn. & Omaha—Rock River Branch	17.44	14,029	244,840
Dubuque & Sioux City—Sioux Falls Branch	24.29	7,387	179,309
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	9.42	8,166	76,924
Chicago, Milwaukee & St. P.—Sioux City & Dak. Div.	3.04	8,166	24,855
<b>Madison</b>	67.67	432,269	28,929
Chicago, Burlington & Quincy—Des Moines & K. C.	12.379	8,541	105,729
Chicago, Great Western—Southwestern Branch	19.488	7,549	147,115
Chicago, Rock Island & Pacific—Iowa Division	8.50	7,790	66,211
Chicago, Rock Island & Pacific—D. M., Indianola & W.	13.37	7,790	104,730
Creston, Winterset & D. M. Ry.	3.75	2,000	7,500
<b>Manassha</b>	161.517	1,184,150	137,802
Burlington, Cedar Rapids & Nor.—Iowa City & Western	4.27	7,790	33,492
Chicago, Burlington & Quincy—Burlington & Western	25.746	8,541	219,427
Chicago, Rock Island & Pacific—Oskaloosa Division	23.87	7,790	185,837
Chicago, Rock Island & Pacific—Keokuk & Des Moines	21.35	7,790	166,216
M. & St. L. Ry.—Iowa Central—Main Line	25.252	4,614	116,517
M. & St. L.—Newton Branch	7.382	4,614	34,090
M. & St. L.—Eastern Division	14.439	4,614	66,608
Chicago & North-Western—Ottumwa, C. F. & St. Paul	13.66	9,763	132,362
Chicago & North-Western—Southern Iowa Ry Branch	19.15	9,763	186,961
Oskaloosa & Buxton Electric Railway	2.30	3,700	8,530
<b>Marion</b>	122.57	870,493	107,848
Chi., Burl. & Quincy—Albia, Knoxville & Des Moines	29.294	8,541	250,244
Chicago, Rock Island & Pacific—Oskaloosa Division	12.52	7,790	97,531
Chicago, Rock Island & Pacific—Keokuk & Des Moines	14.65	7,790	114,123
Wabash—Des Moines & St. Louis	39.00	4,882	189,618
Chicago, Burlington & Quincy—Burlington & Western	8.541	6,828	58,141
C., R. I. & P.—St. Paul & K. C. Short Line	16.32	7,720	125,922

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
<b>Marshall</b>	148,336	7,549	1,099,411
Chicago, Great Western—Southwestern Branch	31.849	7,549	240,520
M. & St. L. Ry.—Iowa Central—Main Line	29,898	4,614	137,802
M. & St. L.—Story City Branch	15.01	4,614	69,256
Chicago & North-Western—Main Line	35.99	9,763	350,740
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.97	8,166	203,905
M. & St. L.—State Center Branch	30.63	4,614	141,222
<b>Mills</b>	191,672	7,720	1,479,544
Tabor & Northern Railway	10.75	3,000	32,250
Chicago, Burlington & Quincy—Main Line	32.63	8,166	266,428
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	8.918	8,541	76,160
Chicago, Burlington & Quincy—Hastings & Avoca	10,482	8,541	89,335
Wabash—Omaha & St. Louis Line	25.94	4,882	126,129
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.	17,923	8,541	152,422
<b>Mitchell</b>	74,624	569,077	42,529
Chicago Great Western—Main Line	9.908	7,549	74,796
Chicago Great Western—Mason C. & Ft. D.—Main Line	5.906	7,549	44,505
Dubuque & Sioux City—Monsa Branch	22.72	7,387	167,853
Delaware & Sioux City—Stacyville Branch	7.58	7,387	55,979
Chicago, Milwaukee & St. Paul—Austin Branch	7.75	8,166	63,246
Chicago Great Western—W., Minn. & Pacific	21.00	7,549	158,229
<b>Monon</b>	115.70	1,027,511	119,544
Dubuque & Sioux City—Onawa Branch	16.32	7,387	120,556
Chicago & North-Western—Maple River Branch	24.35	9,763	237,279
Chicago & North-Western—Soldier River Branch	9.741	9,763	95,111
Chicago & North-Western—Sioux City Branch	25.75	9,763	251,317
Chicago, Milwaukee & St. Paul—Sioux City Branch	37.53	8,166	306,240
<b>Monroe</b>	107,848	92,929	10,707
Centerville, Albia & Southern Ry.	10.707	2,500	26,767
Chicago, Burlington & Quincy—Main Line	37.913	8,541	323,422
Chicago, Burlington & Quincy—Albia, Knoxville & D. M.	19.773	7,541	148,541
Wabash—Des Moines & St. Louis Line	31.94	4,882	156,072
M. & St. L. Ry.—Iowa Central—Main Line	12.584	4,614	57,676
Chicago & North-Western—Iowa Branch	3.45	9,763	33,611
Chicago, Milwaukee & St. Paul—N. C. Division	10.47	8,166	85,496
Albia Interurban Railway	10.00	2,500	25,000
<b>Montgomery</b>	54,027	444,814	15,002
Chicago, Burlington & Quincy—Main Line	15,002	8,541	127,829
Chicago, Burl. & Quincy—Brownsville & Nodaway Valley	2.418	8,541	20,622
Chicago, Burl. & Quincy—Searsboro City Branch	15,598	8,541	132,692
Chicago, Burl. & Quincy—Red Oak & Alliance	15.49	8,541	131,941
Atlantic Southern Railway	15.60	2,000	31,200
<b>Muscatine</b>	165.67	1,017,800	136,252
Chicago, Milwaukee & St. Paul—Muscatine Line	16.72	8,166	136,252
Muscatine, North & South Railway	7.72	2,000	15,440
Burlington, Cedar Rapids & Nor.—Main Line	18.91	7,790	147,300
Burlington, Cedar Rapids & Nor.—Muscatine Division	19.21	7,790	149,646
Chicago, Rock Island & Pacific—Iowa Division	24.85	7,790	193,581
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dakota	7.12	7,790	55,465
Chicago, Burlington & Quincy—Southwestern Division	25.77	7,790	199,778
Chicago, Rock Island & Pacific—Wilton Branch	11.97	7,790	92,246
Davenport & Muscatine Ry.	16.40	3,000	49,200
<b>O'Brien</b>	96.52	811,115	102,984
Chicago, Rock Island & Pacific—Gowrie & Northwestern	13.72	7,790	106,984
Chicago, St. Paul, Minn. & Omaha—Main Line	6.61	14,029	92,768
Dubuque & Sioux City—Sioux Falls Branch	37.37	7,387	276,182
Chicago & North-Western—Toledo & Northwestern	25.30	9,763	247,004
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division	24.02	8,166	196,147

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
<b>Osceola</b>			561,061
Burlington, Cedar Rapids & Nor.—C. R., I. P. & N. W.	57.60	7,790	204,799
Chicago, Rock Island & Pacific—Gowrie & Northwestern	26.29	7,790	104,841
Chicago, St. Paul, Minn. & Omaha—Main Line	18.33	14,089	232,421
<b>Papp</b>			822,713
Chicago, Burlington & Quincy—Neb. City Branch	118.092		309,784
Chicago, Burl. & Quincy—Brownville & Nodaway V. Branch	22.81	8,541	194,830
Chl., Burl. & Quincy—Clarinda, College Springs & S. W.	17.708	8,541	151,796
Chicago, Burlington & Quincy—Hastings & Shenandoah	27.15	8,541	231,717
Chicago, Burlington & Quincy—Tarkio Valley, R. R.	5.174	8,541	44,282
Wabash—Omaha & St. Louis Line	19.83	4,802	96,413
Iowa & Southwestern Ry.	17.18	2,230	38,655
<b>Palo Alto</b>			523,641
Burlington, C. R. & Nor.—C. R., Iowa Falls & N. W.	74.80	7,790	215,589
Minneapolis & St. Louis—Des Moines & Ft. Dodge	37.29	4,614	94,541
Chicago & North-Western—Fox Lake Branch	30.49	9,763	29,731
Chicago, Milwaukee & St. P.—Iowa & Dakota Division	24.34	8,106	198,790
<b>Plymouth</b>			955,847
Great Northern Railway	113.12		164,132
Chicago, St. P., Minn. & Omaha—Main Line	25.29	6,400	133,000
Chicago & North-Western—Maple River Branch	9.43	14,089	77,713
Chicago, Milwaukee & St. Paul—Sioux City & Dakota	7.90	9,763	122,490
Dubuque & Sioux City—Main Line	15.00	7,857	237,183
Chicago & North-Western—Hawarden Branch	34.87	9,763	200,337
<b>Pocahontas</b>			704,411
Minneapolis & St. Louis—Des Moines & Ft. Dodge	91.10	4,614	77,238
Chicago, Rock Island & Pacific—Gowrie & Northwestern	16.74	7,790	229,036
Chicago & North-Western—Toledo & Northwestern	39.40	9,763	336,089
Chicago, Milwaukee & St. Paul—Des Moines Div.—Main Line	24.18	8,155	89,997
Dubuque & Sioux City—Main Line	11.01	7,857	72,171
<b>Polk</b>			2,215,435
Minneapolis & St. Louis—Des Moines & Ft. Dodge	248.000	8.56	89,496
Wabash—Des Moines & St. Louis Line	8.56	4,862	73,979
Chicago & North-Western—Des Moines & Minn. Branch	15.01	9,763	235,874
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	24.16	9,763	86,319
Chicago, Milwaukee & St. Paul—Des Moines Div.—Boone Line	10.57	8,169	87,742
Des Moines Western Railway	10.61	8,169	22,550
Interurban Railway	1.47	15,000	37,500
Des Moines Union Railway	37.55	3,200	131,425
Chl., Burl. & Quincy—Albia, K. & D. M. and D. M. & K.	4,175	105,082	438,717
Chicago, Burl. & Quincy—Des Moines & Kansas City	10,133	8,541	86,563
Chicago Great Western—Southwestern Branch	7,428	8,541	63,442
Chicago, Rock Island & Pacific—D. M., Indianola & W.	22,048	7,428	219,283
Chicago, Rock Island & Pacific—Iowa Division	27.73	7,790	216,017
Chicago, Rock Island & Pacific—Keokuk & D. M.	7.66	7,790	59,671
Des Moines Transfer Railway	17.14	7,790	133,671
Iowa Transfer Railway	.91	11,000	10,930
Fort Dodge, Des Moines & Southern	.21	30,000	6,300
Chicago, Rock Island & Pacific—St. Paul & K. C. Short Line	14.99	2,000	44,070
	23.304	7,790	265,768

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
<b>Pottawattamie</b>			391,047
Omaha Bridge & Terminal Railway	39.00	14,096	7,139
Chicago, Burlington & Quincy—Bel Oak & Atlantic	1.956	8,541	17,048
Chicago, Burlington & Quincy—Hastings & Avoca	5.344	8,541	44,789
Chicago, Burlington & Quincy—K. C., St. J. & O. B.	8.380	8,541	70,719
Chicago, Rock Island & Pacific—Iowa Division	45.29	7,790	322,809
Chicago, Rock Island & Pacific—Carson Branch	17.73	7,790	138,117
Chicago, Rock Island & Pacific—Harlan Branch	1.136	7,790	9,085
Wabash—Omaha & St. Louis Line	19.72	7,857	145,672
Dubuque & Sioux City—Omaha District	2.06	73,990	150,350
Union Pacific—Union Avenue Line	1.72	72,000	125,543
Chicago & North-Western—Main Line	19.06	9,763	189,863
Chicago, Milwaukee & St. Paul—Chl. & Council B. Div.	26.59	8,169	217,134
Chicago Great Western—Mason City & Ft. D.—Main Line	28.247	7,549	213,292
Iowa & Omaha Short Line	12.12	2,000	24,300
<b>Poweshiek</b>			685,445
Burlington, Cedar Rapids & Northern—Iowa C. & Western	66.015	6.50	10,393
Chicago, Rock Island & Pacific—Iowa Division	25.09	7,790	200,132
M. & St. L. Ry.—Iowa Central—Main Line	32.911	4,614	105,711
M. & St. L. Ry.—Montezuma Branch	13.61	4,614	62,708
M. & St. L. Ry.—Newton Branch	0.72	4,614	332
Chicago & North-Western—Ottumwa, C. P. & St. P.	7.23	9,763	265,366
<b>Ringgold</b>			668,081
Chicago, Burl. & Quincy—Leon, Mt. Ayr & S. Western	29.642	8,541	244,031
Chicago, Burl. & Quincy—Humberton & Shenandoah	27.208	8,541	232,806
Chicago Great Western—Southwestern Branch	28.913	7,549	189,504
<b>Sac</b>			974,185
Dubuque & Sioux City—Omaha District	37.33	15.06	7,287
Chicago & North-Western—Maple River Branch	15.06	9,763	140,057
Chicago & North-Western—Boyer Valley Branch	54.078	6.83	527,397
Chicago & North-Western—Toledo & Northwestern	6.83	9,763	66,961
Chicago, Milwaukee & St. P.—Des M. Div.—Storm Lake Br.	8.57	9,763	83,009
	19.15	8,108	156,879
<b>Scott</b>			1,065,974
Davenport, Rock Island & Northwestern Ry.	25.79	6,680	183,118
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	25.61	7,790	199,796
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dakota	13.65	7,790	106,383
Chicago, Rock Island & Pacific—Iowa Division	13.77	7,790	107,368
Chicago, Rock Island & Pacific—Southwestern Div.	13.10	7,790	94,230
Chicago, Milwaukee & St. Paul—Davenport & N. W.	36.54	8,169	219,733
Chicago, Milwaukee & St. Paul—Magnolia Branch	7.80	8,169	63,605
Chicago, Milwaukee & St. Paul—Muscatine Line	.64	1,526	5,298
Iowa & Illinois Railway	22.19	3,700	82,156
Davenport & Muscatine Railway	8.87	3,000	26,510
<b>Shelby</b>			765,453
Atlantic Northern Railway	66.794	2.97	2,000
Chicago, Rock Island & Pacific—Iowa Division	6.42	7,790	50,412
Chicago, Rock Island & Pacific—Harlan Branch	10.73	7,790	83,567
Chicago, North-Western—Iowa Southwestern Branch	15.72	9,763	152,763
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	23.11	8,169	196,882
Chicago Great Western—Mason C. & Ft. D.—Main Line	23.84	7,549	249,469

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
<b>Sioux</b> .....	195.48		1,428,240
Great Northern Railway.....	37.30	6,450	177,177
Chicago, St. Paul, Minn. & Omaha—Main Line.....	23.49	14,032	330,157
Dubuque & Sioux City—Sioux Falls Branch.....	7.08	7,387	52,330
Chicago & North-Western—Toledo & N. W.....	35.00	9,763	342,291
Chicago, Milwaukee & St. Paul—Iowa & Dakota Division.....	29.85	8,166	242,467
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.....	16.88	8,199	137,842
Chicago, Milwaukee & St. Paul—Eden Branch.....	8.59	8,166	70,432
Chicago & North-Western—Hawarden Branch.....	7.53	9,763	74,422
Chicago & North-Western—Hawarden Branch on T. & N. W.....	2.37	9,763	23,138
<b>Story</b> .....	149,299		1,054,556
Minneapolis & St. Louis—Story City Branch.....	19.476	4,614	89,862
Chicago & North-Western—Main Line.....	24.23	9,763	236,557
Chicago & North-Western—Des Moines & Minneapolis.....	25.73	9,763	251,202
Chicago, Milwaukee & St. Paul—Chl. & C. B. Division.....	24.44	8,166	201,210
Fort Dodge, Des Moines & Southern.....	17.01	3,000	51,000
Chicago, Rock Island & Pac. Ry.—St. P. & K. O. Short Line.....	28.613	7,700	222,880
<b>Tama</b> .....	188,028		1,224,005
Burlington, Cedar Rapids & Nor.—Pacific Division.....	18.17	7,700	141,544
Chicago Great Western—Southwestern Branch.....	12.638	7,549	95,494
Chicago & North-Western—Main Line.....	25.24	9,763	247,294
Chicago & North-Western—Ottumwa, C. P. & St. P.....	11	9,763	1,074
Chicago & North-Western—Iowa, Minn. & N. W.....	30.31	9,763	295,916
Chicago & North-Western—Toledo & Northwestern.....	22.14	9,763	216,158
Chicago, Milwaukee & St. Paul—Chicago & C. B. Division.....	36.45	8,166	297,961
Iowa Railway & Light Company.....	2.87	3,700	10,619
<b>Taylor</b> .....	80,802		515,502
Chicago, Burlington & Quincy—Creston Branch.....	28.008	8,541	239,216
Chicago, Burlington & Quincy—Humeston & Shenandoah.....	27.000	8,541	230,607
Chicago Great Western—Southwestern Branch.....	5.794	7,549	43,739
<b>Union</b> .....	74,063		557,574
Chicago, Burlington & Quincy—Main Line.....	24.779	8,541	211,637
Chicago, Burlington & Quincy—Creston Branch.....	10.742	8,541	91,747
Chicago, Burlington & Quincy—Creston & Northern.....	7.022	8,541	60,265
Chicago Great Western—Southwestern Branch.....	22.500	7,549	170,322
Creston, Whitesett & D. M. Ry.....	8.00	3,000	24,000
<b>Van Buren</b> .....	80.20		659,356
Chicago, Burlington & Quincy—Ft. Madison Branch.....	14.78	8,541	125,723
Chicago, Burlington & Quincy—Creston Branch.....	37.28	8,541	318,223
Chicago, Rock Island & Pacific—Keosauqua Branch.....	4.50	9,850	44,290
Chicago, Rock Island & Pacific—Keokuk & Des Moines.....	33.65	7,700	259,133
<b>Wapello</b> .....	115,406		906,820
Chicago, Mil. & St. P.—K. C. Division.....	18.87	8,166	154,013
Chicago, Milwaukee & St. Paul—Muscatine Line.....	13.87	8,166	113,262
Chicago, Burlington & Quincy—Main Line, & K. C.....	30.723	8,541	263,211
Chicago, Rock Island & Pacific—Southwestern Div.....	7.32	7,700	56,139
Chicago, Rock Island & Pacific—Keokuk & Des Moines.....	29.97	7,700	230,466
Wahash—Main Line.....	9.869	4,882	47,923
M. & St. L. Ry.—Iowa Central—Main Line.....	.91	4,614	46
<b>Warren</b> .....	112,159		912,538
Chl., Burl. & Quincy—Albia, K. & D. M. & D. M. & K.....	7.469	8,541	63,771
Chicago, Burl. & Quincy—Chariton, D. M. & Southern.....	21.450	8,541	183,110
Chicago, Burl. & Quincy—Des Moines & K. C.....	37.357	8,541	318,666
Chicago Great Western—Southwestern Branch.....	15.787	7,549	119,175
Chicago, Rock Island & Pacific—D. M., Indianola & W.....	20.52	7,700	156,261
C. R. I. & P. Ry.—St. P. & K. O. Short Line.....	13.36	7,700	103,070

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
<b>Washington</b> .....	128,483		608,400
Chicago, Milwaukee & St. Paul—Muscatine Line.....	26.20	8,166	213,949
Burlington, Cedar Rapids & Nor.—Muscatine Line.....	4.81	7,700	36,875
Burlington, Cedar Rapids & Nor.—Iowa City & Western.....	.71	7,700	108,696
Chicago, Burlington & Quincy—Burlington & Western.....	18.875	8,541	118,600
Chicago, Burlington & Quincy—Burl. & Northwestern.....	13.014	8,541	111,126
Chicago, Rock Island & Pacific—Southwestern Div.....	24.10	7,700	187,730
Chicago, Rock Island & Pacific—Oskaloosa Division.....	14.25	7,700	111,007
Minneapolis & St. Louis—Eastern Division.....	11.724	4,614	54,094
<b>Wayne</b> .....	91,122		708,181
Chicago, Burlington & Quincy—Chariton Branch.....	6.883	8,541	58,873
Chicago, Burlington & Quincy—Keokuk & Western.....	29.86	8,541	256,084
Chicago, Rock Island & Pacific—Southwestern Division.....	27.76	7,700	216,250
Chicago, Milwaukee & St. Paul—Kansas City Division.....	14.90	8,166	122,103
C. R. I. & P. Ry.—St. P. & K. O. Short Line.....	14.06	7,700	114,101
<b>Webster</b> .....	231,141		1,859,855
Chicago Great Western—Coalville Branch.....	2.900	7,549	21,822
Crooked Creek Railroad Company.....	11.80	2,000	23,600
Chicago Great Western—Mason C. & Ft. D.—Main Line.....	37.863	7,549	210,223
Minneapolis & St. Louis—Des Moines & Ft. Dodge.....	32.47	4,614	149,816
Chicago, Rock Island & Pacific—Gowrie & Northwestern.....	7.41	7,700	57,724
Dubuque & Sioux City—Main Line.....	47.34	7,587	357,960
Dubuque & Sioux City—Omaha District.....	5.97	7,587	44,109
Minneapolis & St. Louis—Main Line.....	35.21	4,614	162,439
Chicago & North-Western—Toledo & Northwestern.....	25.96	9,763	252,447
Chicago Great Western—Lehigh Branch.....	15.69	7,549	118,444
Ft. Dodge, Des Moines & Southern.....	38.53	8,000	308,000
<b>Winnebago</b> .....	38.26		412,292
Burlington, C. B. & Nor.—Germania Division.....	4.92	7,700	37,877
Burlington, Cedar Rapids & Nor.—C. R., I. P. & N. W.....	21.29	7,700	165,849
Minneapolis & St. Louis—Main Line.....	10.92	4,614	96,285
Chicago & North-Western—Iowa, Minn. & Northwestern.....	21.44	9,763	111,591
<b>Winnebago</b> .....	82.73		696,467
Burlington, Cedar Rapids & Nor.—Milwaukee Division.....	1.06	7,700	8,267
Burl. Cedar Rapids & Nor.—Chl., Decorah & Minn.....	7.549	7,700	170,823
Chicago, Milwaukee & St. Paul—Iowa & Minn. Division.....	16.96	8,166	138,496
Chicago, Milwaukee & St. Paul—Decorah Branch.....	5.54	8,166	77,904
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	29.13	8,166	240,638
Chicago, Milwaukee & St. Paul—Davenport & N. W.....	2.47	8,166	20,170
<b>Woodbury</b> .....	148.97		1,246,298
Chicago & North-Western—Maple River Branch.....	45.21	9,763	441,886
Chicago & North-Western—Sioux City & Pac. Branch.....	22.32	9,763	217,910
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	31.06	8,166	300,985
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.....	5.674	8,166	45,974
Sioux City Bridge Company.....	1.00	5,000	5,000
Sioux City Terminal Railway.....	1.57	9,000	14,130
Great Northern Railway.....	6.85	6,430	44,455
Chicago, St. Paul, Minn. & Omaha—Main Line.....	.81	11,659	11,871
Dubuque & Sioux City—Main Line.....	6.12	7,387	45,308
Dubuque & Sioux City—Onawa Branch.....	25.94	7,387	191,619
C. & N.-W. (on C., St. P., M. & O. tracks).....	1.56	9,763	15,239
<b>Worth</b> .....	62,377		469,274
Burlington, Cedar Rapids & Nor.—Main Line.....	6.89	7,700	52,972
Chicago Great Western—Mason C. & Ft. D.—Main Line.....	18.659	7,549	152,736
M. & St. L. Ry.—Iowa Central—Main Line.....	13.831	4,614	62,422
Minneapolis & St. Louis—Main Line.....	.34	4,614	1,269
Chicago & North-Western—Iowa, Minn. & Northwestern.....	12.78	9,763	124,554
Chicago, Milwaukee & St. Paul—Austin Branch.....	11.27	8,166	92,081

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
<i>Wright</i> .....	130.251	-----	1,001,501
Minneapolis & St. Louis—Belmond Branch.....	6.655	4,614	30,706
Minneapolis & St. Louis—Iowa Central & Western Branch.....	5.957	4,614	41,277
Chicago & North Western—Tulalo & Northwestern.....	21.85	5,763	332,547
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.....	45.01	7,790	350,462
Chicago Great Western—Mason City & Ft. D.—Main Line.....	33.481	7,549	332,748
Chicago Great Western—M. C. & Ft. D.—Oelwein-Clarion.....	12.268	7,549	92,411

Note.—For total railway assessments see Tables No.'s 1 and 2.

## TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6.  
Abstract of Reports of Railway Companies for the Year Ending December 31, 1913.

Name of Road	Miles in track	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa		Per mile	Total	Per mile	Total	Taxed paid in 1913 in Iowa
		Total	Per mile	Total	Per mile	Total	Per mile					
Archdeon, Topeka & Santa Fe Ry.	19,800	\$ 649,750.00	\$ 327,055.45	\$ 281,595.57	\$ 104,204.02	\$ 215,085.22	\$ 10,814.27	\$ 5,410.25	\$ 30,687.07			
Atlantic Northern & Southern Ry.	17,000	7,750,000.00	444.15	5,117,107.00	302,806.00	2,632,893.00	154.21	154.21	1,485.00			
Chicago, Burlington & Northern Ry.	28,000	17,077,000.00	1,089.47	40,233,000.00	1,306.28	22,529,500.00	802.13	802.13	1,143.00			
Chicago, Rock Island & Quincy Ry.	17,400	27,410.50	1,589.17	22,659.35	1,304.56	4,751.31	274.18	462.13	1,143.00			
(a) Main Line	273,000	8,111,631.08	29,700.87	4,001,008.28	14,597.41	4,050,584.75	14,899.46	15,732.62	149.70			396,449.35
(b) Albia, K. & D. M. & D. M. & K.	56,000	68,644.81	1,229.36	19,207.48	342.45	4,915.64	87.78	131.30	1,000.11			4,000.11
(c) Burlington	30,400	1,757,500.00	5,781.56	28,692.72	943.29	109,737.00	3,610.75	3,610.75	320.80			16,860.04
(d) Charleston, D. M. & S.	20,400	31,008.34	1,519.56	139,105.78	6,861.31	10,331.35	506.43	506.43	320.80			4,673.04
(e) Chicago, Burlington & Northern Ry.	30,541	162,121,659.79	5,294.71	139,105,782.56	4,561.31	41,527.91	701.45	701.45	320.80			11,254.07
(f) Creston Branch	10,000	10,000.00	1,000.00	50,821.32	5,082.13	15,979.29	1,597.93	1,597.93	701.45			11,254.07
(g) Creston & Northern	26,700	44,465.17	1,661.71	27,588.98	1,033.28	17,876.19	667.34	667.34	701.45			11,254.07
(h) Des Moines, Iowa & R.	28,000	28,000.00	1,000.00	111,072.54	3,968.66	27,000.56	964.31	964.31	701.45			4,000.11
(i) Nevada, Iowa & R.	28,000	28,000.00	1,000.00	111,072.54	3,968.66	27,000.56	964.31	964.31	701.45			4,000.11
(j) Red Oak & Atlantic R.	17,000	28,000.00	1,642.86	30,000.18	1,764.70	27,000.56	1,597.93	1,597.93	701.45			13,250.25
(k) Nebraska City, Sidney & N. E.	21,000	24,179.00	1,151.38	29,157.85	1,388.91	4,915.64	231.20	231.20	1,388.91			3,180.00
(l) Burlington & N. W.	15,700	25,147.55	1,595.38	22,078.05	1,405.91	6,601.58	424.37	424.37	1,388.91			3,180.00
(m) Burlington & Western R. R.	83,200	148,170.11	1,781.28	107,366.12	1,275.67	40,803.99	491.55	491.55	1,388.91			3,180.00
(n) Burlington & N. W.	28,000	300,000.00	1,111.49	395,245.64	1,411.25	135,880.12	4,855.36	4,855.36	1,388.91			3,180.00
(o) Keokuk & St. Paul R. R.	42,200	781,536.02	18,519.02	334,113.90	7,911.25	207,164.02	4,931.07	4,931.07	662.38			22,100.00
(p) Keokuk & St. Paul R. R.	72,000	300,000.00	4,167.36	547,000.00	7,585.45	67,806.27	941.57	941.57	662.38			22,100.00
(q) Rock Island & St. Louis	77,400	124,183.26	1,603.21	307,708.29	3,976.45	206,128.53	2,688.69	2,688.69	662.38			22,100.00
(r) Chicago, Burlington & K. O.	22,000	991,887.20	4,512.28	665,188.27	3,023.56	326,698.93	1,484.97	1,484.97	662.38			22,100.00
(s) K. C., St. Joe & O. R.	17,000	29,307.80	1,723.42	65,070.56	3,826.80	19,370.77	1,134.57	1,134.57	662.38			22,100.00
(t) Burlington & Northern	22,000	4,023,000.00	1,828.90	10,000.00	453.45	29,370.77	1,334.87	1,334.87	662.38			22,100.00
(u) Brownsville & North Valley	2,000	2,000.00	1,000.00	2,000.00	1,000.00	2,000.00	1,000.00	1,000.00	1,000.00			2,000.00
(v) Terhio Valley R. R.	2,174	4,023,000.00	1,828.90	10,000.00	453.45	29,370.77	1,334.87	1,334.87	662.38			22,100.00
(w) Iowa & St. Louis R. R.	5,830	4,028,145	738.15	13,801.02	2,358.31	0	0	0	738.15			630.31
(x) O. B. & Q. on D., R. I. & N. W.	1,206,000	142,294,053.42	1,073.23	3,280,302.23	2,697.15	4,166,200.23	3,463.90	3,463.90	1,073.23			438,053.37
Totals and averages.												
Chicago Great Western Ry.—	142,000	\$ 4,001,200.00	\$ 280,680.00	\$ 4,811,200.00	\$ 7,000.00	\$ 1,000,178.42	\$ 7,000.00	\$ 1,000,178.42	\$ 7,000.00	\$ 1,000,178.42	\$ 181,074.27	
(a) Main Line Branch	250,000	10,500,701	1,492.33	58,041.90	7,879.93	279,007.23	1,116.10	1,116.10	1,116.10	1,116.10	1,116.10	
(b) Cedar Falls Branch	7,400	27,653.18	3,723.60	215,309.75	2,900.31	848,020.18	11,191.40	11,191.40	8,000.00	8,000.00	8,000.00	
(c) Waverly Branch	21,000	27,653.18	1,300.40	215,309.75	1,030.31	170,656.27	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00	
Mason City & Ft. Dodge	5-6			300,731.26	5,011.84	94,007.40	876.45	876.45	54,057.82	54,057.82	54,057.82	
(f) Detroit-Clarion Branch	254,504	625,472.21	2,450.97	84,570.74	3,269.61	170,656.27	662.38	662.38	170,656.27	170,656.27	170,656.27	
(g) Lehigh Branch	12,000	30,738.82	1,902.06	84,570.74	7,069.61	170,656.27	1,416.28	1,416.28	170,656.27	170,656.27	170,656.27	
(h) Lehigh Branch	22,000	27,158.26	1,234.94	1,300.20	5,204.42	44,203.24	2,004.46	2,004.46	2,004.46	2,004.46	2,004.46	
(i) Waverly Branch	22,000	27,158.26	1,234.94	1,300.20	5,204.42	44,203.24	2,004.46	2,004.46	2,004.46	2,004.46	2,004.46	
Totals and averages.												
Chicago, Milwaukee & St. P. Ry.—	772,001	\$ 1,100,004.00	\$ 1,306.40	\$ 2,794,028.50	\$ 3,609.13	\$ 1,300,000.18	\$ 1,806.29	\$ 1,300,000.18	\$ 1,806.29	\$ 1,300,000.18	\$ 211,079.19	
(a) Chicago & Grand Bluffs Div.	215,700	\$ 1,100,000.00	\$ 5,007.00	\$ 4,226,007.20	\$ 21,000.00	\$ 1,876,202.18	\$ 8,347.18	\$ 1,876,202.18	\$ 8,347.18	\$ 1,876,202.18	\$ 198,479.31	
(b) Green Island Branch	137,500	7,000,000.00	5,007.00	1,000,178.42	7,000.00	279,007.23	1,116.10	1,116.10	1,116.10	1,116.10	1,116.10	
(c) Green Island Branch	50,000	1,000,000.00	2,000.00	600,801.31	7,000.00	132,075.72	1,084.66	1,084.66	1,084.66	1,084.66	1,084.66	
(d) Sioux City Branch	10,000	1,000,000.00	1,000.00	1,000,000.00	1,000.00	539,700.30	2,611.89	2,611.89	2,611.89	2,611.89	2,611.89	
(e) Des Moines Division	138,100	1,000,000.00	1,000.00	68,752.15	1,151.18	15,000.00	107.14	107.14	107.14	107.14	107.14	
(f) Veiga Branch	58,100	45,000.00	784.41	68,752.15	1,151.18	15,000.00	107.14	107.14	107.14	107.14	107.14	
(g) Weston Branch	12,800	21,000.00	1,608.26	30,613.50	2,318.92	15,000.00	107.14	107.14	107.14	107.14	107.14	
(h) Dawson & Southwestern	13,000	112,000.00	8,500.00	107,342.15	8,168.01	100,000.00	7,692.30	7,692.30	8,500.00	8,500.00	8,500.00	
(i) Maquoketa Branch	22,000	11,000.00	1,600.14	85,100.00	6,109.74	57,470.83	2,611.28	2,611.28	4,669.71	4,669.71	4,669.71	
(j) Clinton Branch	10,000	40,000.00	4,000.00	85,100.00	8,109.74	1,000,000.00	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00	
(k) Clinton Branch	9,000	20,000.00	2,222.22	100,000.00	11,111.11	1,000,000.00	11,111.11	11,111.11	11,111.11	11,111.11	11,111.11	
(l) Aosta Branch	9,000	20,000.00	2,222.22	100,000.00	11,111.11	1,000,000.00	11,111.11	11,111.11	11,111.11	11,111.11	11,111.11	
(m) Iowa & Dakota Div.	27,000	137,000.00	5,037.00	72,258.88	2,659.30	45,135.12	1,635.45	1,635.45	1,635.45	1,635.45	1,635.45	
(n) Iowa & Dakota Div.	19,000	1,000,000.00	5,263.16	1,400,000.00	7,368.42	1,170,000.36	6,014.14	6,014.14	7,368.42	7,368.42	7,368.42	
(o) Swift Lake Branch	30,000	22,417.80	1,668.36	36,155.62	1,368.61	30,443.26	1,014.77	1,014.77	1,014.77	1,014.77	1,014.77	
(p) Edon Branch	8,000	30,222.51	3,778.48	4,000.00	1,000.00	21,306.12	2,662.00	2,662.00	3,778.48	3,778.48	3,778.48	
(q) Edon Branch	165,485	612,255.91	3,694.01	702,744.96	4,192.58	41,300.00	247.00	247.00	4,192.58	4,192.58	4,192.58	
(r) D. M. Division—Main Line	25,000	134,541.15	5,338.50	127,000.00	5,079.38	4,417.00	173.50	173.50	5,338.50	5,338.50	5,338.50	
(s) D. M. Division—Boone Line	28,000	102,000.00	3,642.86	200,000.00	7,142.86	25,000.00	892.86	892.86	3,642.86	3,642.86	3,642.86	
(t) D. M. Div.—Storm Lake Br.	74,000	675,000.00	9,121.88	200,000.00	2,702.71	78,504.45	1,060.79	1,060.79	9,121.88	9,121.88	9,121.88	
(u) Ansonia Line	1,861,000	1,900,000.00	1,021.48	3,207.22	171,000.00	3,492,450.13	1,812.80	3,492,450.13	1,812.80	3,492,450.13	3,492,450.13	
Totals and averages.												

## TAXABLE VALUATION OF RAILROAD PROPERTY

(a) Iowa & St. Louis R. R.	5,830	4,028,145	738.15	13,801.02	2,358.31	0	0	0	738.15			630.31
(a*) O. B. & Q. on D., R. I. & N. W.	1,206,000	142,294,053.42	1,073.23	3,280,302.23	2,697.15	4,166,200.23	3,463.90	3,463.90	1,073.23			438,053.37
Totals and averages.												
Chicago Great Western Ry.—	142,000	\$ 4,001,200.00	\$ 280,680.00	\$ 4,811,200.00	\$ 7,000.00	\$ 1,000,178.42	\$ 7,000.00	\$ 1,000,178.42	\$ 7,000.00	\$ 1,000,178.42	\$ 181,074.27	
(a) Main Line Branch	250,000	10,500,701	1,492.33	58,041.90	7,879.93	279,007.23	1,116.10	1,116.10	1,116.10	1,116.10	1,116.10	
(b) Cedar Falls Branch	7,400	27,653.18	3,723.60	215,309.75	2,900.31	848,020.18	11,191.40	11,191.40	11,191.40	11,191.40	11,191.40	
(c) Waverly Branch	21,000	27,653.18	1,300.40	215,309.75	1,030.31	170,656.27	8,000.00					

TABLE NO. 6—CONTINUED.

Name of Road	Miles main track in Iowa		Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa		Net Loss		Taxes paid in Iowa
	Total	Per mile	Total	Per mile	Total	Per mile	Total	Per mile	Total	Per mile	
<b>Chicago &amp; North Western, R'y—</b>											
(a) Main line	236,200	\$12,678,561.56	\$53,729.71	\$7,737,524.00	\$22,144.11		\$5,830,777.49	\$106,413.00	119,751.44	\$1,627.08	\$68,843.49
(b) Main line branch	78,900	111,339.77	1,565.62	231,001.21	2,835.30		119,457.61	1,513.57	15,000.00	192.37	21,029.10
(c) Ottumwa & Tipton Branch	1,000	1,000.00	10.00	1,000.00	1,000.00		1,000.00	10.00	1,000.00	10.00	711.56
(d) Ottumwa, C. F. & St. P.	60,300	128,634.14	2,133.91	679,813.17	4,692.23		25,495.92	2,999.54	270,460.17	4,500.18	18,336.81
(e) Madison Branch	19,000	1,000.00	5.26	679,813.17	1,167.17						
(f) Rock Rapids Branch	171,000	2,000.00	9.9	1,000.00	6,480.88		322,448.23	1,896.26			61,799.49
(g) Boyer Valley Branch	34,770	2,000.00	4.61	6,480.88							
(h) Fort Leavenworth Branch	61,310	2,000.00	4.8								
(i) Iowa Ry. Coal & Mig. Co.	2,370	17,900.00	7.58	18,000.00	7,614.15		6,122.01	71.89	6,124.08	1,905.47	2,805.85
(j) Des Moines & Minn. Branch	57,340	105,167.00	1,833.64	300,049.70	5,215.30		145,000.10	2,523.10	145,000.10	2,523.10	51,029.10
(k) Des Moines & N. W. Branch	57,630	69,393.63	1,098.14	308,249.69	5,345.30		100,016.10	1,733.10	100,016.10	1,733.10	20,007.00
(l) Iowa, Minn. & N. W. Branch	80,470	1,334,229.00	17,138.08	683,013.99	6,629.36		210,010.10	1,401.28	210,010.10	1,401.28	20,009.69
(m) Sioux City & Pacific Branch	36,400	299,426.47	1,131.02	80,134.81	2,202.68		850,091.13	6,086.19	850,091.13	6,086.19	118,411.46
(n) Albia Branch	38,300	1,079,318.20	5,175.02	2,800,394.77	6,159.69		282,078.27	1,801.22	282,078.27	1,801.22	118,411.46
(o) Hawarden Branch	28,100	155,389.10	5,546.44	191,069.85	6,787.17		4,671.70	163.40	4,671.70	163.40	5,717.14
Totals and averages	1,397,300	\$19,641,955.40	\$12,236.30	\$14,443,251.13	\$10,262.29		\$4,737,495.19	\$3,402.29	\$4,737,495.19	\$3,402.29	\$57,722.32
<b>Chicago, Rock Island &amp; Pacific R'y—</b>											
(a) Iowa Division	318,870	\$5,061,451.43	\$15,885.04	\$4,555,254.45	\$13,366.79		\$1,609,479.61	\$5,045.29	1,596,500.00	\$4,956.61	\$5,045.29
(b) Northwestern Division	129,000	2,675,500.00	20,735.65	1,570,029.70	2,551.25		1,236,501.64	9,581.25	1,236,501.64	9,581.25	2,000.00
(c) Rock Island Division	11,000	250,000.00	2,272.73	270,000.00	2,454.55		10,337.55	938.90	10,337.55	938.90	
(d) Wilson Branch	17,000	28,500.00	1,676.47	30,000.00	1,764.71		10,337.55	608.90	10,337.55	608.90	
(e) Newton & Monroe Branch	17,000	28,500.00	1,676.47	30,000.00	1,764.71		10,337.55	608.90	10,337.55	608.90	
(f) Des Moines & N. W. Branch	47,700	139,545.52	2,914.36	199,437.05	4,208.25		428.60	90.56	428.60	90.56	
(g) South Omaha, L. & W. Branch	35,200	70,000.00	2,000.00	188,882.12	5,368.39		19,069.85	543.63	19,069.85	543.63	
(h) Omaha Branch	14,300	22,900.00	1,601.39	34,331.40	2,401.25		4,671.70	325.40	4,671.70	325.40	
(i) Atwood Branch	14,300	22,900.00	1,601.39	34,331.40	2,401.25		4,671.70	325.40	4,671.70	325.40	
(j) Carson Branch	17,778	42,790.07	2,407.67	39,078.28	2,201.05		4,671.70	263.40	4,671.70	263.40	
Totals and averages	618,270	\$10,061,451.43	\$16,385.04	\$7,555,254.45	\$12,366.79		\$2,609,479.61	\$8,366.29	\$2,609,479.61	\$8,366.29	\$57,722.32
<b>Chicago, Rock Island &amp; Pacific R'y—</b>											
(a) Iowa Division	318,870	\$5,061,451.43	\$15,885.04	\$4,555,254.45	\$13,366.79		\$1,609,479.61	\$5,045.29	1,596,500.00	\$4,956.61	\$5,045.29
(b) Northwestern Division	129,000	2,675,500.00	20,735.65	1,570,029.70	2,551.25		1,236,501.64	9,581.25	1,236,501.64	9,581.25	2,000.00
(c) Rock Island Division	11,000	250,000.00	2,272.73	270,000.00	2,454.55		10,337.55	938.90	10,337.55	938.90	
(d) Wilson Branch	17,000	28,500.00	1,676.47	30,000.00	1,764.71		10,337.55	608.90	10,337.55	608.90	
(e) Newton & Monroe Branch	17,000	28,500.00	1,676.47	30,000.00	1,764.71		10,337.55	608.90	10,337.55	608.90	
(f) Des Moines & N. W. Branch	47,700	139,545.52	2,914.36	199,437.05	4,208.25		428.60	90.56	428.60	90.56	
(g) South Omaha, L. & W. Branch	35,200	70,000.00	2,000.00	188,882.12	5,368.39		19,069.85	543.63	19,069.85	543.63	
(h) Omaha Branch	14,300	22,900.00	1,601.39	34,331.40	2,401.25		4,671.70	325.40	4,671.70	325.40	
(i) Atwood Branch	14,300	22,900.00	1,601.39	34,331.40	2,401.25		4,671.70	325.40	4,671.70	325.40	
(j) Carson Branch	17,778	42,790.07	2,407.67	39,078.28	2,201.05		4,671.70	263.40	4,671.70	263.40	
Totals and averages	618,270	\$10,061,451.43	\$16,385.04	\$7,555,254.45	\$12,366.79		\$2,609,479.61	\$8,366.29	\$2,609,479.61	\$8,366.29	\$57,722.32
<b>Chicago, St. Paul, M. &amp; O. R'y—</b>											
(a) Main line	11,800	21,070.88	1,841.60	17,449.66	1,488.03		17,449.66	1,488.03	17,449.66	1,488.03	600.00
(b) Keosauqua Branch	4,800	6,821.91	1,425.85	17,862.30	3,720.87		17,862.30	3,720.87	17,862.30	3,720.87	1,874.62
(c) Keokuk & Des Moines	166,200	795,900.00	4,850.89	585,105.20	3,521.64		131,484.91	793.25	131,484.91	793.25	
(d) Burlington, Cedar Rapids & N. Ry.	100,770	648,825.36	2,170.23	300,661.36	3,025.47		29,147.01	295.19	29,147.01	295.19	
(e) Main line	226,000	2,867,500.00	12,671.64	2,600,722.46	10,961.75		301,017.00	1,309.89	301,017.00	1,309.89	
(f) Muscatine Division	30,000	61,219.01	2,040.63	75,734.81	2,524.81		14,433.90	475.34	14,433.90	475.34	
(g) Iowa City & Western	41,770	330,888.44	7,919.94	304,478.13	6,273.84		10,005.00	1,005.00	10,005.00	1,005.00	
(h) Cedar Rapids & Clinton Br.	78,600	127,666.97	1,729.94	237,139.70	3,047.75		100,123.82	1,309.81	100,123.82	1,309.81	
(i) Cedar Rapids & Iowa & Dakota	30,000	119,819.91	1,997.00	198,882.12	6,633.09		79,013.82	1,007.27	79,013.82	1,007.27	
(j) Davenport, Iowa & Dakota	30,000	61,338.45	2,041.19	49,029.47	1,638.65		36,400.00	1,213.33	36,400.00	1,213.33	
(k) Germania Division	60,700	107,772.25	1,782.77	307,848.87	5,086.65		178.64	2.95	178.64	2.95	
(l) Warner Division	21,000	17,154.66	812.13	45,247.48	2,155.28		12,679.91	603.79	12,679.91	603.79	
(m) Cedar Rapids, L. F. & N. W.	300,580	1,652,123.42	4,031.23	1,175,029.58	3,849.27		252,072.55	831.86	252,072.55	831.86	
(n) Cedar Rapids, L. F. & N. W.	188,515	953,008.00	5,061.56	939,511.73	5,035.51		12,496.57	66.33	12,496.57	66.33	
Totals and averages	2,313,000	\$47,341,315.36	\$20,451.13	\$45,912,781.54	\$19,859.79		\$2,261,972.29	\$9,764.71	\$2,261,972.29	\$9,764.71	\$5,082.48
<b>Chicago, St. Paul, M. &amp; O. R'y—</b>											
(a) Main line	11,800	21,070.88	1,841.60	17,449.66	1,488.03		17,449.66	1,488.03	17,449.66	1,488.03	600.00
(b) Keosauqua Branch	4,800	6,821.91	1,425.85	17,862.30	3,720.87		17,862.30	3,720.87	17,862.30	3,720.87	1,874.62
(c) Keokuk & Des Moines	166,200	795,900.00	4,850.89	585,105.20	3,521.64		131,484.91	793.25	131,484.91	793.25	
(d) Burlington, Cedar Rapids & N. Ry.	100,770	648,825.36	2,170.23	300,661.36	3,025.47		29,147.01	295.19	29,147.01	295.19	
(e) Main line	226,000	2,867,500.00	12,671.64	2,600,722.46	10,961.75		301,017.00	1,309.89	301,017.00	1,309.89	
(f) Muscatine Division	30,000	61,219.01	2,040.63	75,734.81	2,524.81		14,433.90	475.34	14,433.90	475.34	
(g) Iowa City & Western	41,770	330,888.44	7,919.94	304,478.13	6,273.84		10,005.00	1,005.00	10,005.00	1,005.00	
(h) Cedar Rapids & Clinton Br.	78,600	127,666.97	1,729.94	237,139.70	3,047.75		100,123.82	1,309.81	100,123.82	1,309.81	
(i) Cedar Rapids & Iowa & Dakota	30,000	119,819.91	1,997.00	198,882.12	6,633.09		79,013.82	1,007.27	79,013.82	1,007.27	
(j) Davenport, Iowa & Dakota	30,000	61,338.45	2,041.19	49,029.47	1,638.65		36,400.00	1,213.33	36,400.00	1,213.33	
(k) Germania Division	60,700	107,772.25	1,782.77	307,848.87	5,086.65		178.64	2.95	178.64	2.95	
(l) Warner Division	21,000	17,154.66	812.13	45,247.48	2,155.28		12,679.91	603.79	12,679.91	603.79	
(m) Cedar Rapids, L. F. & N. W.	300,580	1,652,123.42	4,031.23	1,175,029.58	3,849.27		252,072.55	831.86	252,072.55	831.86	
(n) Cedar Rapids, L. F. & N. W.	188,515	953,008.00	5,061.56	939,511.73	5,035.51		12,496.57	66.33	12,496.57	66.33	
Totals and averages for system.	2,313,000	\$47,341,315.36	\$20,451.13	\$45,912,781.54	\$19,859.79		\$2,261,972.29	\$9,764.71	\$2,261,972.29	\$9,764.71	\$5,082.48
<b>Chicago, St. Paul, M. &amp; O. R'y—</b>											
(a) Main line	11,800	21,070.88	1,841.60	17,449.66	1,488.03		17,449.66	1,488.03	17,449.66	1,488.03	600.00
(b) Keosauqua Branch	4,800	6,821.91	1,425.85	17,862.30	3,720.87		17,862.30	3,720.87	17,862.30	3,720.87	1,874.62
(c) Keokuk & Des Moines	166,200	795,900.00	4,850.89	585,105.20	3,521.64		131,484.91	793.25	131,484.91	793.25	
(d) Burlington, Cedar Rapids & N. Ry.	100,770	648,825.36	2,170.23	300,661.36	3,025.47		29,147.01	295.19	29,147.01		



TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 7.  
Abstract of Reports of Railway Companies for the Year Ending December 31, 1913.

Name of Road	Miles of Main Track in System		Gross Earnings for System		Operating Expenses for System		Net Earnings for System		Taxes Paid in 1913	
	Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile
	Albion, Toledo, & Santa Fe Ry.....	11,840,000	95,796,106,056	8,106,124	68,138,058.10	2,649,721	225.05	54,488,337.38	4,456.57	4,384,211.67
Chicago, Burlington & Quincy Ry.....	8,408,290	10,726,106,056	10,754,000	12,754,000.00	3,811,000	453.57	8,943,000.00	1,069.43	3,789,450.60	445.00
Chicago Great Western Railway.....	1,410,240	13,451,108.00	10,283,300	11,300,133.45	8,003,447	5,676.00	3,623,686.95	2,567.25	469,054.62	332.00
Chicago, Milwaukee & St. Paul Ry.....	6,000,280	84,816,988.00	10,148,500	69,850,989.50	7,107,571	1,184.50	62,743,418.00	1,045.58	4,250,306.51	707.00
Chicago, North-Western & Pacific Ry.....	1,724,210	17,641,378.00	8,737,077	50,850,742.82	6,570,222	3,815.00	44,280,520.60	2,522.00	2,100,000.00	1,219.00
Chicago, Rock Island & Pacific Ry.....	1,677,310	17,488,300.00	10,425,015	12,257,737.80	7,006,992	4,180.00	5,250,745.80	3,120.00	210,013.34	125.00
Chicago & North-Western Ry., S. B.....	1,200,700	79,335,384.75	10,600,041	47,427,864.00	6,315,900	5,215.00	41,111,958.00	3,380.00	4,624,677.90	3,848.00
Great Northern Railway.....	1,205,320	9,086,945.00	6,239,411	6,701,555.72	4,301,450	3,568.00	2,400,105.72	1,942.00	2,003,384.25	1,661.00
Illinois Central Ry.....	1,695,400	21,738,908.00	14,205,000	29,684,900.27	8,211,377	4,845.00	21,473,522.90	12,632.50	2,655,984.25	1,568.00
Union Pacific Railway.....	1,974,020	21,738,908.00	19,941,130	24,568,466.19	2,426,641	1,228.00	22,141,825.00	11,115.00	2,003,384.25	1,015.00
Wisconsin Railway.....	1,000,000	10,000,000.00	10,000,000	10,000,000.00	10,000,000	10,000.00	0.00	0.00	0.00	0.00
Totals and averages.....	61,006,285	647,425,931.25	59,941,130	640,176,307.30	397,349,125.92	6,285.00	245,827,181.38	3,975.00	25,436,436.12	415.00

d The Chicago, Burlington & Kansas City; Eminston & Shenandoah; Keokuk & Western; St. Louis, Keokuk & North-Western; Keokuk & St. Paul; Burlington & Western; Burlington & Northwestern; Des Moines & Kansas City; St. Joseph & Council Bluffs; Iowa & St. Louis R. R.; Chicago, Burlington & Quincy; Chicago & North-Western; Chicago & Rock Island & Pacific; Chicago, Milwaukee & St. Paul; Chicago, Rock Island & Pacific; Chicago, North-Western & Pacific; Chicago, Rock Island & Pacific; Chicago, St. Paul, Minneapolis & Omaha Ry.; Chicago & North-Western Ry., S. B.; Great Northern Railway; Illinois Central Ry.; Union Pacific Railway; Wisconsin Railway.

TABLE NO. 8.  
Comparative Statement of Assessments of Railroad Property, Earnings and Taxes Reported in the State of Iowa for the Years 1887 to 1914, Inclusive.

Date Reported	Miles of road		Taxable Value		Gross Earnings		Assessment to Gross earnings		Net Earnings		Percent of net earnings		Taxes paid		Percent of taxes on gross earnings		Percent of taxes on net earnings	
	Total	Per mile	Total	Per mile	Total	Per mile	Total	Per mile	Total	Per mile	Total	Per mile	Total	Per mile	Total	Per mile	Total	Per mile
	1887.....	7,012	\$8,320,801	1,187	\$4,800,000	\$23,336	11,601	100	\$8,257,786	1,179	\$2,087,027	242	25.0	\$87,027.00	12.5	\$20,260,759	2,900	350
1888.....	8,291	12,100,275	2,595	7,700,000	14,700	114	134	33,671,548	1,725	3,104,627.00	144	10.8	1,314,627.00	157	16,000,083	1,927	232	1.4
1889.....	8,298	13,471,008	6,114	9,900,000	14,200	111	119	31,885,400	1,450	3,002,522.00	137	10.9	1,002,522.00	137	16,000,137	1,927	232	1.4
1890.....	8,309	15,206,000	6,219	8,800,000	14,200	111	118	30,980,373	1,313	2,915,344.00	131	10.3	1,215,344.00	131	16,000,114	1,927	232	1.4
1891.....	8,403	14,000,157	5,516	4,410,488	14,210	111	122	32,659,500	1,500	3,285,622.00	137	10.8	1,285,622.00	137	16,000,104	1,927	232	1.4
1892.....	8,478	14,800,784	5,282	4,126,072	14,200	111	105	32,667,608	1,470	3,000,000.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1893.....	8,477	14,800,784	5,282	4,126,072	14,200	111	105	32,667,608	1,470	3,000,000.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1894.....	8,477	14,800,784	5,282	4,126,072	14,200	111	105	32,667,608	1,470	3,000,000.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1895.....	8,477	14,800,784	5,282	4,126,072	14,200	111	105	32,667,608	1,470	3,000,000.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1896.....	8,484	14,372,000	5,242	3,922,000	14,200	111	118	32,870,502	1,461	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1897.....	8,484	14,372,000	5,242	3,922,000	14,200	111	118	32,870,502	1,461	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1898.....	8,474	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1899.....	8,488	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1900.....	8,488	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1901.....	8,488	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1902.....	8,488	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1903.....	8,488	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1904.....	8,488	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1905.....	8,488	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1906.....	8,488	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1907.....	8,488	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1908.....	8,488	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1909.....	8,488	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1910.....	8,488	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1911.....	8,488	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1912.....	8,488	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1913.....	8,488	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4
1914.....	8,488	14,500,120	5,238	4,030,000	5,454	96.4	96.4	33,202,008	1,463	3,285,622.00	137	10.6	1,467,505.00	137	16,000,111	1,927	232	1.4

\*This table shows the aggregate assessed value and the average assessed value per mile of the railroad property of this state, as well as the gross earnings and net earnings of the railroads in the state for the year ending on the 31st day of December last preceding. The items, "miles of road" and "gross earnings" shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding. The following column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year, likewise of net earnings.

†The taxes paid are always paid on the average number of miles of road operated within this state for the entire year ending December 31st of the year preceding.

‡The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the executive council. The net earnings are always reported two years prior to the year in which the taxes were reported to the executive council. In determining the per cent of tax on gross and net earnings, it is necessary to take earnings of preceding year.

TABLE NO. 9.

## CLASSIFICATION.

The following is the classification of Railways doing business in Iowa as classified by the Executive Council July 21, 1914, under the provisions of chapter 75, Acts of the Thirtieth General Assembly of Iowa:

## CLASS "A" RAILROADS.

Atchison, Topeka & Santa Fe Railway.  
Cedar Rapids & Marion City Railway.  
Centerville Light and Traction Co.  
Chicago, Burlington & Quincy Railway.  
Chicago Great Western Railway.  
Chicago, Milwaukee & St. Paul Railway.  
Chicago & North-Western Railway.  
Chicago, Rock Island & Pacific Railway.  
Chicago, St. Paul, Minneapolis & Omaha Railway.  
Des Moines Terminal Company.  
Des Moines Union Railway.  
Des Moines Western Railway.  
Dubuque & Sioux City Railroad.  
Dunleith & Dubuque Bridge Co.  
Fort Dodge, Des Moines & Southern Railway.  
Great Northern Railway.  
Inter-Urban Railway.  
Iowa Railway and Light Co.  
Iowa Transfer Railway.  
Iowa & Illinois Railway.  
Iowa Northern Railway.  
Mason City & Clear Lake Traction Company.  
Minneapolis & St. Louis Railroad.  
Omaha Bridge & Terminal Railway.  
Sioux City Bridge Company.  
Sioux City Terminal Railway.  
Union Pacific Railroad.  
Wabash Railroad.  
Waterloo, Cedar Falls & Northern Railway.

## CLASS "B" RAILROADS.

Albia Interurban Railway.  
Davenport & Muscatine Ry.

## CLASS "C" RAILROADS.

Atlantic Northern Railway.  
Atlantic Southern Railway.  
Centerville, Albia & Southern Ry.  
Charles City Western Railway.  
Chicago, Anamosa & Northern Railway.  
Colfax Northern Railway.  
Creston, Winterset & Des Moines Ry.  
Crooked Creek Railroad & Coal Company.  
Davenport, Rock Island & Northwestern Railway.  
Iowa & Omaha Short Line Railway.  
Iowa & Southwestern Railway.  
Manchester & Oneida Railway.  
Muscatine North & South Railway.  
Oskaloosa & Buxton Electric Ry.  
Tabor & Northern Railway.

TABLE NO. 10.

Statement of Assessment of Express Property as Fixed by the Executive Council July 17, 1914, by Counties.

ADAMS EXPRESS COMPANY.

County	Miles of road	Taxable value per mile	Total taxable value
Adair	29.147	\$ 28.00	\$ 816.12
Adams	29.985	28.00	839.61
Appanoose	66.57	28.00	1,863.96
Boone	27.65	28.00	774.20
Burns Vista	20.12	28.00	563.36
Cass	13.662	28.00	382.54
Cerro Gordo	24.43	28.00	684.24
Clarke	46.42	28.00	1,299.76
Clay	26.55	28.00	743.40
Clinton	9.12	28.00	255.36
Dallas	26.98	28.00	755.44
Davis	15.45	28.00	432.60
Decatur	66.712	28.00	1,867.94
Des Moines	64.726	28.00	1,812.33
Dickinson	7.92	28.00	221.76
Dubuque	5.32	28.00	148.96
Emmet	18.59	28.00	520.52
Franklin	42.931	28.00	1,202.07
Fremont	61.663	28.00	1,726.56
Greene	23.00	28.00	644.00
Hancock	28.790	28.00	806.32
Hardin	28.700	28.00	803.60
Henry	75.631	28.00	2,117.67
Humboldt	29.76	28.00	833.28
Jasper	33.172	28.00	928.81
Jefferson	67.192	28.00	1,881.38
Keeok	29.749	28.00	832.97
Kossuth	27.351	28.00	765.83
Lee	112.656	28.00	3,154.56
Louisia	48.307	28.00	1,352.51
Lucas	60.007	28.00	1,680.19
Madison	12.379	28.00	346.61
Malhaska	73.817	28.00	2,066.88
Marion	60.007	28.00	1,680.19
Marshall	63.576	28.00	1,780.13
Mills	75.737	28.00	2,120.64
Monroe	63.028	28.00	1,764.78
Montgomery	46.477	28.00	1,301.36
Muscatine	7.72	28.00	216.16
Page	81.682	28.00	2,287.09
Palo Alto	20.49	28.00	573.72
Pocahontas	16.74	28.00	468.72
Polk	30.258	28.00	847.21
Pottawattamie	17.58	28.00	492.24
Poweshiek	20.531	28.00	574.87
Ringold	55.91	28.00	1,565.48
Scott	24.79	28.00	694.12
Story	19.476	28.00	545.32
Taylor	53.098	28.00	1,486.74
Union	43.443	28.00	1,216.44
Van Burne	42.05	28.00	1,177.44
Wapello	26.725	28.00	748.30
Warren	56.492	28.00	1,581.73
Washington	28.613	28.00	801.16
Wayne	28.713	28.00	803.96
Webster	28.00	28.00	784.00
Winneshago	30.92	28.00	865.76
Woodbury	1.50	28.00	42.00
Worth	13.471	28.00	377.19
Wright	13.612	28.00	381.14
Totals	3,250.388		\$ 64,130.50

TABLE NO. 10—CONTINUED.

AMERICAN EXPRESS COMPANY.

County	Miles of road	Taxable value per mile	Total taxable value
Audubon	11.65	\$ 22.00	\$ 256.30
Beaumont	27.74	22.00	610.68
Black Hawk	41.44	22.00	911.68
Boone	73.13	22.00	1,608.86
Bremser	19.44	22.00	427.68
Buchanan	34.66	22.00	762.52
Burns Vista	49.17	22.00	1,081.74
Butler	49.17	22.00	1,081.74
Calhoun	22.46	22.00	494.12
Carroll	90.18	22.00	1,983.96
Cedar	27.48	22.00	604.56
Cerro Gordo	29.01	22.00	638.22
Cherokee	37.21	22.00	818.62
Chickasaw	7.01	22.00	154.22
Clay	35.43	22.00	779.46
Clinton	112.98	22.00	2,485.76
Crawford	28.32	22.00	623.04
Delaware	31.43	22.00	691.46
Dubuque	18.78	22.00	413.16
Emmet	19.23	22.00	423.06
Floyd	1.10	22.00	24.20
Franklin	15.30	22.00	336.60
Greene	31.29	22.00	688.38
Grundy	81.42	22.00	1,791.24
Hamilton	74.96	22.00	1,649.12
Hardt	106.27	22.00	2,337.94
Harrison	35.14	22.00	773.08
Humboldt	40.38	22.00	888.36
Iowa	14.00	22.00	308.00
Jackson	15.21	22.00	334.62
Johnson	27.15	22.00	597.30
Jones	16.39	22.00	360.58
Keeok	56.25	22.00	1,237.50
Kossuth	44.37	22.00	976.14
Linn	11.70	22.00	257.40
Lyon	32.81	22.00	721.82
Madaska	25.99	22.00	571.78
Marshall	39.63	22.00	872.46
Mitchell	86.17	22.00	1,895.74
Monona	2.40	22.00	52.80
Monroe	59.32	22.00	1,305.04
O'Brien	17.98	22.00	395.56
Oswego	3.74	22.00	82.28
Palo Alto	72.88	22.00	1,603.16
Plymouth	23.66	22.00	520.52
Pocahontas	45.47	22.00	1,000.34
Polk	41.34	22.00	909.48
Pottawattamie	27.32	22.00	601.04
Poweshiek	36.28	22.00	798.16
Sac	22.19	22.00	488.18
Scott	18.72	22.00	411.84
Sibley	71.99	22.00	1,583.78
Sioux	67.37	22.00	1,482.14
Stacy	77.90	22.00	1,713.80
Tama	159.60	22.00	3,520.20
Webster	31.40	22.00	690.80
Winneshago	11.43	22.00	253.46
Woodbury	100.48	22.00	2,210.56
Worth	11.78	22.00	259.16
Wright	13.65	22.00	300.30
Totals	3,600.292		\$ 81,128.54

## TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 10—CONTINUED.  
GREAT NORTHERN EXPRESS COMPANY.

County	Miles of road	Taxable value per mile	Total taxable value
Lyon	18.47	\$ 28.00	\$ 516.76
Plymouth	35.59	28.00	708.12
Sioux	37.83	28.00	764.40
Woodbury	6.85	28.00	191.80
<b>Totals</b>	<b>77.86</b>		<b>\$ 2,180.08</b>

UNITED STATES EXPRESS COMPANY.

County	Miles of road	Taxable value per mile	Total taxable value
Adair	8.52	\$ 28.00	\$ 238.56
Allamakee	1.72	28.00	48.16
Appanoose	29.80	28.00	836.92
Audubon	23.04	28.00	645.12
Benton	37.76	28.00	1,057.28
Black Hawk	32.73	28.00	916.44
Bremser	9.87	28.00	276.39
Buchanan	28.83	28.00	753.24
Buena Vista	4.00	28.00	112.00
Butler	21.06	28.00	589.68
Calhoun	16.59	28.00	464.92
Cass	78.50	28.00	2,198.00
Cedar	51.11	28.00	1,431.08
Cerro Gordo	36,466	28.00	741.05
Clay	25.97	28.00	727.16
Clinton	14.50	28.00	406.00
Dallas	17.54	28.00	491.12
Davis	23.75	28.00	665.00
Des Moines	21.18	28.00	593.04
Dickinson	29.82	28.00	834.96
Emmet	36.22	28.00	1,014.16
Fayette	43.70	28.00	1,223.28
Floyd	29.38	28.00	822.64
Franklin	37,588	28.00	1,051.00
Grundy	29.24	28.00	758.72
Guthrie	33.81	28.00	946.68
Hancock	45.75	28.00	1,281.00
Hardin	45,124	28.00	1,265.47
Humboldt	39.90	28.00	1,117.20
Iowa	23.25	28.00	651.00
Jasper	68.92	28.00	1,929.76
Jefferson	26.27	28.00	735.56
Johnson	72.85	28.00	2,039.80
Keokuk	57.15	28.00	1,600.20
Kossuth	39.70	28.00	1,111.60
Lee	37.18	28.00	1,041.04
Linn	42.76	28.00	1,197.28
Louisia	42.14	28.00	1,179.92
Luzena	20.21	28.00	565.88
Lyon	27.82	28.00	779.76
Madison	23.07	28.00	646.16
Mahaska	43.54	28.00	1,219.12
Marion	22.90	28.00	641.20
Montgomery	15.09	28.00	422.52
Muscatine	30.83	28.00	863.24
O'Brien	18.22	28.00	510.16
Oscola	39.62	28.00	1,109.36
Palo Alto	27.29	28.00	764.12
Pocahontas	29.40	28.00	823.20
Polk	72,894	28.00	2,041.32
Pottawattamie	66.24	28.00	1,854.72

## TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 10—CONTINUED.

County	Miles of road	Taxable value per mile	Total taxable value
Frowshiek	22.19	28.00	621.32
Scott	45.16	28.00	1,264.48
Shelby	20.17	28.00	564.76
Story	29,463	28.00	824.96
Tama	18.17	28.00	508.76
Van Buren	18.15	28.00	508.20
Wapello	37.69	28.00	1,055.32
Warren	39.86	28.00	1,116.48
Washington	43.67	28.00	1,222.76
Wayne	42.45	28.00	1,188.76
Webster	7.41	28.00	207.48
Winnebago	25.71	28.00	720.08
Winneschick	24.00	28.00	672.00
Worth	6.89	28.00	192.92
Wright	45.94	28.00	1,286.32
<b>Totals</b>	<b>2,228.665</b>		<b>\$ 61,247.51</b>

WELLS FARGO EXPRESS COMPANY.

County	Miles of road	Taxable value per mile	Total taxable value
Allamakee	62.91	28.00	1,761.88
Appanoose	25,221	28.00	1,548.96
Benton	32.17	28.00	900.76
Black Hawk	101,092	28.00	2,830.57
Boone	25.30	28.00	708.40
Bremser	64,374	28.00	1,799.11
Buchanan	30,517	28.00	854.48
Buena Vista	25.65	28.00	718.20
Butler	27,745	28.00	776.66
Calhoun	77,097	28.00	2,158.72
Carroll	60.24	28.00	1,686.72
Cedar	3.98	28.00	110.88
Cerro Gordo	64,094	28.00	1,811.43
Chickasaw	51,806	28.00	1,451.07
Clay	31.49	28.00	1,411.72
Clayton	125.28	28.00	3,507.84
Clinton	89.54	28.00	2,507.12
Crawford	45,192	28.00	1,264.36
Dallas	75.00	28.00	2,100.00
Davis	96,246	28.00	2,694.89
Delaware	70,954	28.00	1,986.71
Dickinson	12.33	28.00	345.24
Dubuque	67,834	28.00	1,899.34
Fayette	87,403	28.00	2,447.28
Floyd	24.82	28.00	694.96
Franklin	24,725	28.00	692.30
Fremont	27.36	28.00	766.08
Greene	5,751	28.00	161.04
Grundy	7,265	28.00	203.44
Guthrie	24.13	28.00	675.64
Hancock	8,946	28.00	250.88
Harrison	28,518	28.00	798.50
Howard	21.68	28.00	607.04
Iowa	74.97	28.00	2,099.16
Jackson	39,446	28.00	1,098.48
Jasper	4.62	28.00	129.36
Jefferson	72.96	28.00	2,042.88
Jones	40,114	28.00	1,123.20
Keokuk	21.85	28.00	611.80
Kossuth	39.89	28.00	1,116.92
Lee	50.82	28.00	1,422.96
Linn			

TABLE NO. 10—CONTINUED.

County	Miles of road	Taxable value per mile	Total taxable value
Louisa	6.11	28.00	171.08
Lyon	12.46	28.00	348.88
Madison	19.488	28.00	543.50
Marion	39.00	28.00	1,092.00
Marshall	36.818	28.00	1,030.90
Mills	25.94	28.00	726.32
Mitchell	45.894	28.00	1,285.99
Monong	37.53	28.00	1,050.84
Muscatine	32.41	28.00	907.48
O'Brien	33.78	28.00	945.84
Page	24.02	28.00	672.56
Palo Alto	37.91	28.00	1,061.68
Plymouth	24.34	28.00	681.52
Pocahontas	15.00	28.00	420.00
Polk	11.91	28.00	333.28
Pottawattamie	106.302	28.00	2,976.46
Ringgold	80.347	28.00	2,249.72
Sac	23.911	28.00	669.51
Scott	19.15	28.00	536.20
Shelby	70.65	28.00	1,978.20
Sioux	46.954	28.00	1,314.71
Story	54.95	28.00	1,538.70
Tama	24.61	28.00	689.28
Taylor	41.928	28.00	1,174.82
Union	5.794	28.00	162.23
Wappello	22.59	28.00	632.32
Warren	50.882	28.00	1,424.32
Washington	15.787	28.00	442.04
Wayne	36.23	28.00	1,014.44
Webster	14.95	28.00	418.88
Winnebago	46.431	28.00	1,299.62
Woodbury	28.72	28.00	804.16
Worth	37.59	28.00	1,052.52
Wright	27.926	28.00	781.52
	45.749	28.00	1,280.97
Totals	3,130.960		\$ 87,967.04

## IOWA METHOD OF ACCOUNTING.

Rules and regulations adopted May 12, 1902, by the Executive Council of the State of Iowa, in pursuance of an act of the General Assembly of the State of Iowa, entitled "An Act relating to the reports to be made by railway companies to the Executive Council to aid in the assessment of railway property for taxation and providing for a uniform system in making said reports," approved April 12, 1902.

## I. WITH RESPECT TO GROSS EARNING.

(1) Every railway company subject to taxation in this state, shall keep a permanent account or record showing the earnings of its property in this state as distinguished from its earnings in any other state or territory in which it may carry on business.

(2) Where the shipments, carriage or other business is carried or done by the reporting company wholly within this state, the said account or record shall contain the full earnings of the company thereon.

(3) Where the shipment, carriage, or other business is carried or done by the reporting company partly within this state and partly without the state, the said account or record shall contain that proportion of the full earnings upon such shipment, carriage, or other business which the haul or carriage in this state bears to the entire haul or carriage.

(4) The division provided for in rule three shall be made by actual computation, not by estimate.

## II. WITH RESPECT TO NET EARNINGS.

(1) The general rule to be hereafter observed is that whatever expense is incurred to preserve the property in the physical condition existing when the material, building, structure, or equipment replaced, renewed, or repaired was originally put in use and to operate it, is to be deducted from the gross earnings in order to ascertain the net earnings, and all matters not specifically provided for shall be so determined. For convenience, the terms "maintenance" and "operation" as used in these rules to describe the items which may be so deducted, and the term "betterment" the items which cannot be deducted.

(2) The cost of reducing grades and curves of original ballast, of side-tracks, shortening the line and the like, is not "maintenance," but "betterment." Provided that the superstructure in the case of reducing grades and curves shall be treated as though renewed upon the old line to the extent of the length of the old line.

(3) In the renewal of rails the added weight at cost price shall be charged to "betterment," the remainder to "maintenance."

(4) In renewal of permanent structures, such as bridges, culverts, crossings, station houses, offices, elevators, and the like, the cost of duplicating the old structure shall be charged to "maintenance," the remainder to "betterment."

(5) The entire cost of additional track or right of way shall be charged to "betterment."

(6) In renewal of rolling stock it shall be ascertained what the engine or car renewed or one of like efficiency would cost, and such amount shall be charged to "maintenance" and any excess to "betterment."

(7) The value of all materials, rails, ties, structures, equipment and the like displaced by new material, rails, ties, structures, equipment and the like shall be applied to reduce the cost of maintenance.

(8) The cost of maintenance and operation of the entire system, as well as in the State of Iowa, shall be ascertained as herein provided and shall be reported.

(9) Expenditures for maintenance and operation relating solely to lines in Iowa shall be charged to cost of maintenance and operation in this state; all other expenditures for such purposes shall be equitably divided and the basis of the division shall be stated in the report.

(10) Neither interest or taxes shall be charged to "maintenance" nor "operation."

## LAWS

### Governing the Assessment and Taxation of a Railway Property.

#### GENERAL PROVISIONS.

[Code of Iowa.]

Section 1208. All other property, real or personal, is subject to taxation in the manner prescribed. \* \* \*

Sec. 1205. All property subject to taxation shall be valued at its actual value, which shall be entered opposite each item, and shall be assessed at twenty-five per cent of such actual value. Such assessed value shall be taken and considered as the taxable value of such property, upon which the levy shall be made. Actual value of property as used in this chapter shall mean its value in the market in the ordinary course of trade. This section shall not apply to special charter cities. [Code, '97.] [27 G. A., ch. 20, § 1.] [31 G. A., ch. 22, § 2.]

Sec. 2033-b. The words railway, railway company, railway corporation, railroad, railroad company and railroad corporation, as used in the code and acts of the general assembly, now in force or hereafter enacted, are hereby declared to apply to and include all interurban railways and all companies or corporations constructing, owning or operating such interurban street railways, and all provisions of the code and acts of the general assembly, now in force or hereafter enacted, affecting railways, railway companies, railway corporations, railroads, railroad companies and railroad corporations, are hereby declared to affect and apply in full force and effect to all interurban railways, and to all interurban railway companies or railway corporations constructing, owning or operating such interurban railways.

#### RAILROAD ASSESSMENT BY THE EXECUTIVE COUNCIL.

Sec. 1334. On the second Monday in July in each year, the executive council shall assess all property of each railway corporation in the state, excepting the lands, lots, and other real estate belonging thereto not used in the operation of any railway, and excepting railway bridges across the Mississippi and Missouri rivers, and excepting grain elevators; and for the purpose of making such assessment its president, vice-president, general manager, general superintendent, receiver or such other officer as the council may designate, shall, on or before the first day of April in each year, furnish it a verified statement, showing in detail, for the year ended December 31st next preceding.

1. The whole number of miles of railway owned, operated or leased by such corporation or company within and without the state;

2. The whole number of miles of railway owned, operated or leased within the state, including double tracks and side-tracks, the mileage of the main line and branch lines to be stated separately, and showing the number of miles of track in each county.

3. Each railway or other corporation required by law to report to the executive council under the provisions of the law as it appears in section thirteen hundred thirty-four (1334) of the supplement to the code, shall, on or before the 1st day of April, 1905, make to the executive council a detailed statement showing the amount of real estate owned or used by it on December 31, 1904, for railway purposes, in each county in the state in which said real estate is situ-

ated, and including the right of way, roadbed, bridges, culverts, depot grounds, station buildings, yards, section and tool houses, round-houses, machine and repair shops, water-tanks, turn-tables, gravel beds and stone quarries, and for all other purposes with the estimated value thereof in such manner as may be required by the executive council. Only one such detailed statement by any corporation shall be necessary, and when received by the council it shall become the record of railway lands of such corporations, and be deemed as annually thereafter reported for valuation and assessment by the executive council. On or before the 1st day of April of each subsequent year such corporation shall in like manner, report all real estate acquired for any of the railway purposes above named during the preceding calendar year; and also a list of any real estate, previously reported, disposed of during the same period, which disposition shall be noted by the council in an appropriate column opposite to the description of said tract in the original report of the same in the record of railway land.

3-a. The executive council shall, by some convenient method of binding, arrange the statements required to be made under the provision of the preceding sections so as to form a consolidated list of all real estate reported to it as being owned or used for railway purposes within the state of Iowa, which list shall be known as the record of railway lands:

4. A full and complete statement of the cost and actual present value of all buildings of every description owned by said railway company within the state not otherwise assessed:

5. The total number of ties per mile used on all its tracks within the state;

6. The weight of rails per yard in main line, double tracks and side-tracks;

7. The number of miles of telegraph used and owned within the state;

8. The total number of engines, and passenger, chair, dining, official, express, mail, baggage, freight and other cars, including handcars and boarding cars, used in constructing and repairing such railway, in use on its whole line, and the sleeping cars owned by it and the number of each class on its line within the state, each class to be valued separately;

9. Any and all other movable property owned by said railway within the state, classified and scheduled in such manner as may be required by said council;

10. The gross earnings of the entire road and the gross earnings in this state, (see sec. 1246-a, following):

11. The operating expenses of the entire road and the operating expenses within this state;

12. The net earnings of the entire road and the net earnings within this state.

Sec. 1335. There shall not be included in said operating expenses any payments for interest or discount, or construction of new tracks except needed sidings for raising or lowering tracks above or below crossings at grade in cities or towns, for new equipment except replacements, for reducing any bonded or permanent debt, nor for any other item of operating expenses not fairly and reasonably chargeable as such in railway accounts. The council may demand, in writing, detailed explanatory and amended statements of any of the items mentioned in the preceding section, or any other items deemed by it important, to be furnished it by such railway corporation within thirty days from such demand, in such form as it may designate, which shall be verified, as required for the original statement. The returns, both original and amended, shall show such other facts as the council in writing, shall require.

Sec. 1336. The said property shall be valued at its actual value, and the assessments shall be made upon the taxable value of the entire railway within the state, except as otherwise provided, and shall include the right of way, roadbed, bridges, culverts, rolling stock, depots, station grounds, shops, buildings, gravel beds and all other property, real and personal, exclusively used in the operation of such railway. In assessing said railway and its equipment, said council shall take into consideration the gross earnings per mile for the year ending January 1st, preceding, and any and all matters necessary to enable said council to make a just and equitable assessment of said railway property.

If a part of any railway is without this state, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without this state.

Sec. 1337. On or before the first Monday in August of each year the council shall transmit to the county auditor of each county through and into which any railroad may extend, a statement showing the length of the main track within the county and the assessed value per mile of the same, as fixed by a ratable distribution per mile of the assessed valuation of the whole property.

Sec. 1338. At the first meeting of the board of supervisors held after said statement is received by the county auditor, it shall cause the same to be entered on its minute book, and make and enter therein an order stating the length of the main track and the assessed value of each railway lying in each city, town, township, or lesser taxing district in its county, through or into which said railway extends, as fixed by the council, which shall constitute the taxable value of said property for taxing purposes; and the taxes on said property, when collected by the county treasurer, shall be disposed of as other taxes. The county auditor shall transmit a copy of said order to the council or trustees of the city, town or township.

Sec. 1339. All such railway property shall be taxable upon said assessment at the same rates, by the same officers and for the same purpose as the property of individuals within such counties, cities, towns, townships and lesser taxing districts.

Sec. 1337-a. That every railroad company owning or operating a line of railroad within this state, shall on or before the first day of August, A. D. 1992, place on file in the office of the county auditor of each county in the state, into which any part of the lines of said company lies, a plat of the lines of said companies within said county, showing the length of their said lines and the area of the land owned or occupied, by said companies in each government sub-division of land, not included within the platted portion of any town or city, within each of said counties, and the length of the said lines within the platted portion of cities and towns. Companies having on file such plats of part or all of their lines, in any of said counties, shall be required to file plats only of that part of their lines not fully shown as above required on the plats now on file. On the first day of January of each year hereafter, like plats shall be filed of all new lines or extensions of existing lines built or completed within the calendar year preceding. [29 G. A., ch. 60, § 1.]

Sec. 1337-b. In the event of the failure or refusal of any railroad company to file the plats required under the provisions of section one of this act, at the time or according to the conditions named, then the county auditor may cause the same to be prepared by the county surveyor and the cost thereof shall, in the first place, be audited and paid by the board of supervisors out of the county fund, and the amount thereof shall be by the said board levied as a special tax against said company and the property of said company which shall be collected as county taxes and when collected be paid into the county fund. [29 G. A., ch. 60, § 2.]

#### SLEEPING AND DINING CARS.

Sec. 1340. In addition to the matters required to be contained in the statement made by the company for the purpose of taxation, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, the value of each car so used, and also the number of miles each month said cars have been run or operated on such railway within the state, and the total number of miles said cars have been run or operated each month within and without the state. Such statement shall show the average daily sleeping and dining car service or wheeledge operated on each part or division of the line or system within the state, designating the points on the line where variations occur, with the mileage of that part having the same daily service or wheeledge.

Sec. 1341. The council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of cars so used by such corporation each month, and the assessed value of said cars shall bear the same proportion to the entire value thereof that the monthly average number of miles such cars have been run or operated within the state shall bear to the monthly average number of miles such cars have been used or operated within and without the state, such valuation shall be in the same ratio as that of the property of individuals and shall be added to the assessed valuation of the corporation, fixed under the preceding sections.

Sec. 1340-a. Gross earnings. That for the purpose of making reports to the executive council, the gross earnings of railway companies, owning or operating a line or lines of railway partly within this state, and partly within another state, or other states, or territory, or territories, upon their line or lines within this state, shall be ascertained and reported by said railway companies as follows, to-wit: The aggregate of the earnings upon business originating and terminating within this state, upon business originating in this state and terminating elsewhere; upon business originating elsewhere and terminating in this state, and upon business neither originating or terminating in this state but carried on or done over the line or lines in this state or over some part thereof, shall be reported; and with respect to all such interstate business the earnings in this state for the purpose of report shall be actually computed upon the basis of the length of haul or carriage in this state as compared with the length of haul or carriage elsewhere. It being hereby declared that for the purpose of making reports looking to the assessment of railway property for taxation the gross earnings or business done or carried partly within this state and partly in another state, or other states, or territories, shall be that proportion of the entire earnings of such business that the haul or carriage in this state bears to the entire haul or carriage. [29 G. A., ch. 61, § 2.]

Sec. 1340-b. Rules. The executive council shall have the power to prescribe such rules and regulations with respect to the keeping of accounts by the railway companies doing business in this state as will insure the accurate division of earnings as aforesaid, and uniformity in reporting the same to the executive council. [29 G. A., ch. 61, § 2.]

Sec. 1340-c. Net Earnings. The executive council shall have the power to prescribe a method for all railway companies doing business in this state, together with the rules and regulations for the ascertainment of the net earnings of the railway lines in this state, to the end that all such railway companies, in ascertaining and making report of net earnings, shall proceed upon the same basis and in a uniform manner. [29 G. A., ch. 61, § 3.]

Sec. 1340-d. The reports herein provided for are not in lieu of, but in addition to, the reports provided for by law, and they shall be made at the time and as a part of the reports already received. [29 G. A., ch. 61, § 4.]

Sec. 1340-e. The rules, regulations, method, and requirements herein provided to be made by the executive council shall be made and communicated in writing or print to the several railway companies within thirty days from and after the passage and taking effect of this act, and shall be and become binding upon said railway companies from the time they are so communicated; provided, however, that the said executive council shall have the power to prescribe supplemental or additional rules, regulations, and requirements at any time, and communicate them to the several railway companies in the manner aforesaid, and with respect to such additional or supplemental rules, regulations, and requirements, they shall be and become binding upon the said railway companies within thirty days after they are so communicated. [29 G. A., ch. 61, § 5.]

Sec. 1340-f. If any railway company shall fail or refuse to obey or conform to the rules, regulations, method, and requirements so made or prescribed by the executive council under the provisions of this act or to make the reports as herein provided for, the executive council shall proceed and assess the property of such railway company so failing or refusing, according to the best information obtainable, and shall then add to the taxable valuation of such railway company twenty-five per centum thereof, which valuation and penalty shall

be separately shown, and together shall constitute the assessment for that year. [29 G. A. ch. 61, § 6.]

Sec. 1342. Real Property of Railways. Lands, lots, and other real estate belonging to any railway company, not used exclusively in the operation of the several roads, and all railway bridges across the Mississippi and Missouri rivers, and grain elevators, shall be subject to assessment and taxation on the same basis as property of individuals in the several counties where situated. (C. '73, § 808.)

#### EQUIPMENT AND FREIGHT LINE COMPANIES.

Sec. 1342-a. Every company engaged in the business of operating cars, not otherwise listed for taxation or taxed in Iowa, for the transportation of freight, whether such freight be owned by such company or any other person or company, over any railway line or lines, in whole or in part within this state, such line or lines, not being owned, leased or operated by any such company, whether such cars be termed box, flat, coal, ore, tank, stock, gondola, furniture or refrigerator cars, or by some other name, shall be deemed to be a freight line company. Every company engaged in the business of furnishing or leasing cars of whatsoever kind or description, to be used in the operation of any railway line or lines, wholly or partially within this state; such line or lines not being owned, leased or operated by such company, and such cars not being otherwise listed for taxation in Iowa shall be deemed to be an equipment company.

Sec. 1342-b. Every freight line and every equipment company, as designated in the preceding section, doing business, or owning cars which are operated in this state, shall, annually, on or before the first Monday in June, in each year, commencing with the year 1903, make out and deliver to the executive council a statement, verified by oath of an officer or agent of such company making such statement, with reference to the first day of January next preceding showing:

- First—The name of the company.
- Second—The nature of the company, whether a person or persons, an association, co-partnership, corporation, or syndicate, and under the laws of what state or country organized.
- Third—The location of its principal office or place of business.
- Fourth—The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager.
- Fifth—The name and postoffice address of the chief officer or managing agent of the company in Iowa.
- Sixth—The aggregate number of miles traveled within the state of Iowa by its cars during the preceding calendar year.
- Seventh—The average number of miles traveled by the cars of each class of its cars during the preceding calendar year. The number of cars necessary for the mileage traveled within the state of Iowa, under the circumstances that ordinarily attend the use of such cars and where different classes of cars are used by said company, as to the matters embraced in this and the preceding paragraph, it shall furnish the required information as to each class of said cars in the form prescribed by blanks furnished by the executive council.
- Eighth—The actual cash value on the first day of January next preceding of the said number of cars necessary to provide for the mileage to be reported as required by paragraph six of this section.
- Ninth—The real estate, personal property, structure, machinery, fixtures and appliances owned by said company, subject to local taxation within the state, and the location and the actual value thereof in the county, township or district where the same is assessed for local taxation.

Sec. 1342-c. Upon the filing of such statement the executive council shall examine each of them, and if he (they) shall deem the same insufficient, or if they fail to fully set out the matters required to be reported, it shall require such officer or agent to make such other and further statements as to such matters as he (they) may deem proper. In case of the failure or refusal of any company to make and deliver to the executive council any statement or state-

ments required by this act, such company shall forfeit and pay to the state of Iowa one hundred dollars each day such report is delayed beyond the first Monday of June, to be sued and recovered in any form of action, in the name of the state of Iowa, and such penalty when collected shall be paid into the general fund of the state.

Sec. 1342-d. Upon the meeting of the executive council on the second Monday in July in each year, it shall value and assess as the property of said company within this state, the cars of the said company, necessary, under the circumstances ordinarily attending the use of such cars, for the mileage to be reported under paragraphs six and seven of section two of this act (1342-b), after examining such statements and after ascertaining the actual value of said property of such company therefrom, and from such other information as it may have or obtain. For that purpose the executive council may require such company by its agents or officers, to appear before said council with such books, papers, or additional statements as the council may require, and may compel the attendance of witnesses in case said council shall deem it necessary to enable it to ascertain the actual value of such property. From the entire actual value of the property within the state so ascertained, there shall be deducted by the said council the actual value of all cars locally assessed, and one-fourth of the residue of such actual value so ascertained, shall be by the executive council assessed to said company.

Sec. 1342-e. The council shall also at said meeting determine the rate of tax to be levied and collected upon said assessments, which shall be equal, as nearly as may be, to the average rate of taxes, state, county, municipal and local, levied throughout the state during the previous year, which rate shall be ascertained from the records and files in the auditor's office, and said tax shall be in full of all taxes except on real estate, personal property locally assessed, and special assessments, and shall become due and payable at the state treasury on the first day of February following the levy thereof, and if not so paid, the state treasurer shall collect the same by distress and sale of any property belonging to such company in the state in the same manner as is required of county treasurers in like cases; and the order of the executive council in such cases shall be sufficient authority therefor.

Sec. 1342-f. The word "company" as used in this act, shall be deemed and construed to mean any person, co-partnership, association, corporation, or syndicate that may own or operate, or be engaged in operating, furnishing or leasing cars, as defined and described in section one of this act, whether formed or organized under the laws of this state, or any other state or territory, or any foreign country.

#### CLASSIFICATION.

Sec. 2078. All railroads of the state shall be classified in accordance with the gross amount of their several annual earnings within the state, per mile, for the preceding year, as follows: Class "A" shall include those whose gross annual earnings per mile shall be four thousand dollars or more; class "B" shall include those whose gross annual earnings per mile shall be three thousand dollars or any sum in excess thereof less than four thousand dollars; class "C" shall include those whose gross annual earnings per mile shall be less than three thousand dollars. In determining the classification of any railroad, the entire railroad property owned, or operated by any company shall be considered as a single railroad, and the aggregate gross earnings of the entire railroad within the state shall be divided by the entire mileage owned or operated within the state to ascertain the gross earnings per mile of such railroad. [G. A., ch. 102, § 1.]

Sec. 2077. All railroad corporations according to their classification as herein prescribed shall be limited to compensation per mile for the transportation of any person with ordinary baggage not exceeding one hundred and fifty pounds in weight as follows: Class "A" two cents; class "B" two and one-half cents; class "C" three cents; and for children twelve years of age or under one-half the rate above prescribed, provided, however, that every railroad corporation shall be entitled to charge a fare of not to exceed ten (10)

cents for the transportation of each passenger with ordinary baggage for any distance not exceeding five miles. A charge of ten cents may be added to the fare of any passenger when the same is paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train, except in those cases where a minimum of ten (10) cents is charged for a distance of less than five miles as above provided. [32 G. A., ch. 102, § 2.]

Sec. 2078. The executive council shall at its regular meeting on the second Monday in July in each year classify the different railways, as provided by section two thousand and seventy-six (2076) of the code, from information as to gross earnings obtained from the annual reports of railways made to the executive council for assessment and taxation, if it shall be satisfied of the correctness of same, or from information obtained by said executive council from any other source, and, when there shall be any change in classification, shall issue a certificate to any corporation or corporations, affected by such change, certifying the class to which they are respectively assigned; any change of rate by any corporation pursuant to any change of classification shall take effect and be in force from and after the date of such certificate. [30 G. A., ch. 75.]

FORTY-FOURTH ANNUAL REPORT  
OF THE  
TAXABLE VALUATION  
OF  
**Railroad, Equipment and  
Express Companies' Property**

IN THE  
STATE OF IOWA

AS FIXED BY THE  
Executive Council of the State, July 16, 1915

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COMPILED UNDER DIRECTION OF  
**A. H. DAVISON**  
SECRETARY OF EXECUTIVE COUNCIL  
BY  
**A. U. SWAN**  
AND  
**ELSIE SWAN**  
ASSISTANTS

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