

Twenty-Sixth Annual Report
OF THE
ASSESSED VALUATION
OF
RAILROAD PROPERTY

IN THE
STATE OF IOWA,

AS FIXED BY THE
EXECUTIVE COUNCIL OF THE STATE,
MARCH 25, 1897.

Under Provisions of Chapter 5, Title 10, of the Code, and Chapter 114,
Acts of the Seventeenth General Assembly.

COMPILED BY GEO. L. DOBSON, SECRETARY OF STATE.

PRINTED BY ORDER OF THE GENERAL ASSEMBLY.

DES MOINES:
F. R. CONAWAY, STATE PRINTER.
1897.

LIST

Of the principal officers of the railroads of the State, with postoffice addresses.

ALBIA & CENTERVILLE RAILWAY.

President—F. M. Drake, Centerville, Iowa.
Vice-President—Russell Sage, New York.
Secretary and Treasurer—T. I. Wasson, Marshalltown, Iowa.
Assistant Secretary and Treasurer—Geo. R. Morse, New York.
General Solicitor—A. C. Daly, Marshalltown, Iowa.
General Manager—L. M. Martin, Marshalltown, Iowa.
General Superintendent—C. W. Huntington, Marshalltown, Iowa.
General Auditor—T. I. Wasson, Marshalltown, Iowa.

AMES & COLLEGE RAILWAY.

President—W. M. Greeley, Ames, Iowa.
Vice-President—E. W. Stanton, Ames, Iowa.
Secretary—M. K. Smith, Ames, Iowa.
Treasurer—M. K. Smith, Ames, Iowa.
General Manager—M. K. Smith, Ames, Iowa.

BOONE VALLEY COAL & RAILWAY COMPANY.

President—Hamilton Brown, Traer, Iowa.
Vice-President—S. T. Meservy, Ft. Dodge, Iowa.
Secretary—William A. Kelly, Traer, Iowa.
Treasurer—S. T. Meservy, Ft. Dodge, Iowa.
General Manager—O. M. Carpenter, Traer, Iowa.

BURLINGTON & NORTHWESTERN RAILWAY.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—J. T. Remey, Burlington, Iowa.
Secretary and Treasurer—R. M. Green, Burlington, Iowa.
Manager—R. Law, Burlington, Iowa.
Accountant—K. M. Boden, Burlington, Iowa.

BURLINGTON & WESTERN RAILWAY.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—C. P. Squires, Burlington, Iowa.
Secretary—R. M. Green, Burlington, Iowa.
Manager—R. Law, Burlington, Iowa.
Accountant—K. M. Boden, Burlington, Iowa.

BURLINGTON, CEDAR RAPIDS & NORTHERN RAILWAY.

President—C. J. Ives, Cedar Rapids, Iowa.
Vice-President—Robert Williams, Cedar Rapids, Iowa.
Secretary—S. S. Dorwart, Cedar Rapids, Iowa.
Treasurer—H. H. Hollister, New York.
General Solicitor—S. K. Tracy, Cedar Rapids, Iowa.
General Superintendent—Robert Williams, Cedar Rapids, Iowa.
Chief Engineer—H. F. White, Cedar Rapids, Iowa.
Auditor—J. C. Brocksmilt, Cedar Rapids, Iowa.
Superintendents of Iowa Divisions—Geo. Goodell, Cedar Rapids, Iowa, and W. P. Ward, Estherville, Iowa.

CHICAGO & NORTH-WESTERN RAILWAY.

President—Marvin Hughtt, Chicago.
Vice-President, Secretary and Treasurer—Martin L. Sykes, New York.
General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—John M. Whitman, Chicago.
General Superintendent—Sherburne Sanborn, Chicago.
Chief Engineer—John E. Blunt, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Iowa Divisions—Peter Hallenbeck, Boone, Iowa.

CHICAGO, BURLINGTON & KANSAS CITY RAILWAY.

President—W. W. Baldwin, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago.
Secretary—H. E. Jarvis, Burlington, Iowa.
Treasurer—J. C. Peasley, Chicago.
General Solicitors—Spencer & Mosman, St. Joseph, Mo.
General Manager—Howard Elliott, St. Joseph, Mo.
General Superintendent—S. E. Crance, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.
Tax Auditor—Geo. N. Mills, St. Joseph, Mo.
Superintendent of Iowa Division—W. E. Cunningham, Hannibal, Mo.

CHICAGO, BURLINGTON & NORTHERN RAILROAD.

President—George B. Harris, Chicago.
Secretary—W. J. Ladd, Boston.
Treasurer—J. C. Peasley, Chicago.
General Solicitor—J. W. Losey, La Crosse, Wis.
General Superintendent—John R. Hastings, St. Paul, Minn.
Chief Engineer—S. D. Purdy, La Crosse, Wis.
Auditor—N. B. Hinkley, St. Paul, Minn.
Superintendent of Iowa Division—D. Cunningham, La Crosse, Wis.

CHICAGO, BURLINGTON & QUINCY RAILROAD.

President—Charles E. Perkins, Burlington, Iowa.
Second Vice-President—George B. Harris, Chicago.
Secretary—Thomas S. Howland, Boston, Mass.
Treasurer and First Vice-President—James C. Peasley, Chicago.
General Solicitor—Joseph W. Blythe, Burlington, Iowa.
General Manager—William C. Brown, Chicago.
General Superintendent—J. D. Besler, Chicago.
Chief Engineer—Edward J. Blake, Chicago.
Auditor—Charles I. Sturgis, Chicago.
Real Estate and Tax Agent—Moses B. Walker, Chicago.
Superintendents of Iowa Divisions—Charles M. Levey, Burlington, Iowa; Oscar E. Stewart, Ottumwa, Iowa; John H. Duggan, Creston, Iowa.

CHICAGO, FT. MADISON & DES MOINES RAILWAY.

President—E. S. Conway, Chicago.
Vice-President—E. F. Potter, Ft. Madison, Iowa.
Secretary—E. H. Skinner, Birmingham, Iowa.
Treasurer—E. H. Skinner, Birmingham, Iowa.
General Counsel—Jesse A. Baldwin, Chicago.
General Manager—E. F. Potter, Ft. Madison, Iowa.
Auditor—J. P. Irving, Ft. Madison, Iowa.
Superintendent of Iowa Divisions—G. D. Hutchesin, Ft. Madison.

CHICAGO GREAT WESTERN RAILWAY.

President—A. B. Stickney, St. Paul, Minn.
Vice-Presidents—Ansel Oppenheimer, C. W. Benson, A. Kalman.
Secretary—R. C. Wight, St. Paul, Minn.
Treasurer—C. O. Kalman, St. Paul, Minn.
General Solicitor—D. W. Lawler, St. Paul, Minn.
General Manager—S. C. Stickney, St. Paul, Minn.
General Superintendent—C. Shields, St. Paul, Minn.
Chief Engineer—H. Fernstrom, St. Paul, Minn.
Auditor—W. B. Bond, St. Paul, Minn.
Tax Commissioner—M. C. Woodruff, St. Paul, Minn.
Superintendents of Iowa Divisions—J. O. Ford, Oalwein, and B. F. Egan, Des Moines, Iowa.

CHICAGO, IOWA & DAKOTA RAILWAY.

President—Conrad Miller, Bangor, Pa.
Vice-President—Clarence H. Mitchell, New York.
Secretary—H. N. Brookway, Garner, Iowa.
Treasurer—J. D. Newcomer, Eldora, Iowa.
General Manager—W. S. Porter, Eldora, Iowa.
Auditor—H. C. Stuart, Eldora, Iowa.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

President—Roswell Miller, Chicago.
Vice-President—Frank S. Bond, New York.
Secretary—P. M. Myers, Milwaukee.
Treasurer—F. G. Ranney, Chicago.
General Counsel—Geo. E. Peck, Chicago.
General Solicitor—Burton Hanson, Chicago.
Second Vice-President and General Manager—A. J. Earling, Chicago.
General Superintendent—W. G. Collins, Chicago.
Chief Engineer—D. J. Whittemore, Chicago.
General Auditor—W. N. D. Winne, Chicago.
Tax Commissioner—W. S. Milligan, Milwaukee, Wis.
Assistant General Superintendent—H. E. Williams, Minneapolis, Minn.
Assistant General Superintendent—W. J. Underwood, Milwaukee, Wis.
Assistant General Superintendent—C. A. Goodnow, Chicago.
Superintendents of Iowa Divisions—J. F. Gibson, Marlon, Iowa; E. D. Wright, Kansas City, Mo.; J. W. Stapleton, Dubuque, Iowa; L. B. Beardsley, Sioux City, Iowa; E. Clemons, Minneapolis, Minn.; C. A. Cosgrove, Mason City, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

President—E. R. Cable, Chicago.
Vice-Presidents—Benj. Brewster, New York; W. G. Purdy, Chicago, and W. H. Truesdale, Chicago.
Assistant to the President—H. A. Parker, Chicago.
Secretary and Treasurer—W. G. Purdy, Chicago.
General Attorneys—Robert Mather, Chicago, and M. A. Law, Topeka, Kan.
General Manager—W. H. Truesdale, Chicago.
General Superintendent—A. J. Hitt, Chicago.
Chief Engineer—H. A. Parker, Chicago.
Auditor—S. C. Mathews, Chicago.
Tax Commissioner—J. L. Drew, Davenport, Iowa.
Superintendents of Iowa Divisions—Harry Fox, Des Moines, Iowa; W. J. Lawrence, Trenton, Mo.; C. N. Gilmore, Des Moines, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY.

President—Marvin Hughtt, Chicago.
Vice-President and Treasurer—M. L. Sykes, New York, 52 Wall St.
Secretary—E. E. Woodman, Hudson, Wis.
General Solicitor—Thomas Wilson, St. Paul, Minn.
General Manager—W. A. Scott, St. Paul, Minn.
Chief Engineer—C. W. Johnson, St. Paul, Minn.
Auditor—L. A. Robinson, St. Paul, Minn.
Tax Commissioner—E. E. Woodman, St. Paul, Minn.
Superintendent of Iowa Divisions—H. Spencer, Mankato, Minn.

CHICAGO, SANTA FE & CALIFORNIA RAILWAY

President—E. P. Ripley, Chicago.
Third Vice-President—Paul Morton, Chicago.
Secretary and Treasurer—D. L. Gallup, Chicago.
General Solicitor—E. D. Kenna, Chicago.
**General Manager*—J. J. Frey, Topeka, Kan.
**General Superintendent*—B. U. Mudge, Topeka.
Chief Engineer—James Dun, Topeka.
Auditor—S. L. Crim, Chicago.
**Tax Commissioner*—E. T. Cartlidge, Topeka.
**Superintendent of Iowa Division*—W. F. Nixon, Chicago.

CROOKED CREEK RAILROAD AND COAL COMPANY.

President—Walter C. Wilson, Lehigh, Iowa.
Vice-President—J. Q. Burnham, Milwaukee, Wis.
Secretary—Jacob M. Funk, Lehigh, Iowa.
Treasurer—Jacob M. Funk, Lehigh, Iowa.
General Manager—Walter C. Wilson, Lehigh, Iowa.
Auditor—C. M. Kellogg, Lehigh, Iowa.

DES MOINES & KANSAS CITY RAILWAY.

President—Thomas DeWitt Cuyler, Philadelphia.
Vice-President—A. C. Goodrich, Keokuk, Iowa.
Secretary—J. F. Elder, Keokuk, Iowa.
Treasurer—Benjamin Strong, New York.
General Solicitor—F. T. Hughes, Keokuk, Iowa.
General Manager—A. C. Goodrich, Keokuk, Iowa.
Superintendent—J. P. Boyle, Keokuk, Iowa.
Chief Engineer—A. C. Goodrich, Keokuk, Iowa.
Auditor—T. E. Board, Keokuk, Iowa.
Superintendent of Iowa Divisions—J. P. Boyle, Keokuk, Iowa.

DES MOINES, NORTHERN & WESTERN RAILWAY.

President—F. M. Hubbell, Des Moines, Iowa.
Vice-President—F. O. Hubbell, Des Moines, Iowa.
Secretary—A. N. Denman, Des Moines, Iowa.
Treasurer and Second Vice-President—H. D. Thompson, Des Moines, Iowa.
General Solicitor—A. B. Cummins, Des Moines, Iowa.
General Superintendent—F. C. Hubbell, Des Moines, Iowa.
Auditor—W. J. Souder, Des Moines, Iowa.

DES MOINES UNION RAILWAY.

President—F. C. Hubbell, Des Moines, Iowa.
Vice-President—A. B. Cummins, Des Moines, Iowa.
Secretary—F. M. Hubbell, Des Moines, Iowa.
Treasurer—H. D. Thompson, Des Moines, Iowa.
General Solicitor—A. B. Cummins, Des Moines, Iowa.
General Superintendent—J. A. Wagner, Des Moines, Iowa.
Auditor—E. G. Mitchell, Des Moines, Iowa.

DUBUQUE & SIOUX CITY RAILROAD.

President—Stuyvesant Fish, New York.
Vice-President—J. C. Wellington, Chicago.
Second Vice-President—E. C. Woodruff, Elizabeth, N. J.
Secretary—A. G. Hackstaff, New York.
Treasurer—E. T. H. Gibson, New York.
General Solicitor—James Fentress, Chicago.
General Superintendent—A. W. Sullivan, Chicago.
Chief Engineer—J. F. Wallace, Chicago.
Tax Commissioner—L. P. Morehouse, Chicago.
Superintendents of Iowa Divisions—F. B. Harriman, Dubuque; C. K. Dixon, Cherokee.

*Officers of Atchison, Topeka & Santa Fe.

HUMESTON & SHENANDOAH RAILROAD.

President—W. W. Baldwin, Burlington, Iowa.
Secretary—W. F. McFarland, Burlington, Iowa.
Treasurer—W. W. Baldwin, Burlington, Iowa.
Auditor and Assistant Treasurer—J. H. Ellis, Clarinda, Iowa.
General Manager—E. C. Murphy, Clarinda, Iowa.

IOWA CENTRAL RAILWAY.

President—Russell Sage, New York.
Vice-President—E. E. Chase, New York.
Secretary and Treasurer—Geo. R. Morse, New York.
Local Treasurer—T. J. Fletcher, Marshalltown, Iowa.
General Solicitor—A. O. Daly, Marshalltown, Iowa.
General Manager—L. M. Martin, Marshalltown, Iowa.
General Superintendent—C. W. Huntington, Marshalltown, Iowa.
Chief Engineer—C. W. McMeekin.
General Auditor—T. I. Wasson, Marshalltown, Iowa.

IOWA NORTHERN RAILWAY.

General Superintendent—Geo. A. Goodrich, Colfax, Iowa.

IOWA RAILWAY, COAL & MANUFACTURING COMPANY.

(Same as Chicago & North-Western.)

KANSAS CITY, ST. JOSEPH & COUNCIL BLUFFS RAILROAD.

President—C. E. Perkins, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago.
Secretary—W. J. Ladd, Boston.
Treasurer—J. C. Peasley, Chicago.
General Solicitors—Spencer & Mosman, St. Joseph, Mo.
General Manager—Howard Elliott, St. Joseph, Mo.
General Superintendent—S. E. Orance, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.
Tax Auditor—Geo. N. Mills, St. Joseph, Mo.
Superintendent of Iowa Division—G. M. Hobl, St. Joseph, Mo.

KEOKUK & WESTERN RAILROAD.

President—F. T. Hughes, Keokuk, Iowa.
Vice-President—T. DeWitt Cuyler, Philadelphia.
Secretary—J. F. Elder, Keokuk, Iowa.
Treasurer—Chas. M. Jesup, New York.
General Solicitor—T. DeWitt Cuyler, Philadelphia.
General Manager—A. C. Goodrich, Keokuk, Iowa.
Superintendent—J. P. Boyle, Keokuk, Iowa.
Chief Engineer—A. C. Goodrich, Keokuk, Iowa.
Auditor—T. E. Board, Keokuk, Iowa.

MASON CITY & FT. DODGE RAILROAD.

President—M. O. Beallion, Room 57 Great Northern Railway B'ld'g. St. Paul, Minn.
Secretary—S. T. Meservey, Ft. Dodge, Iowa.
Assistant Treasurer—O. B. Grant, Ft. Dodge, Iowa.
Auditor—David McCoy, Ft. Dodge, Iowa.
Superintendent—O. B. Grant, Ft. Dodge.

MINNEAPOLIS & ST. LOUIS RAILWAY.

President—Edwin Hawley, New York.
Vice-President—John E. Searles, New York.
Secretary—Joseph Gasell, Minneapolis, Minn.
Treasurer—E. H. Davis, New York.
General Solicitor—Albert E. Clarke, Minneapolis, Minn.
General Manager—A. L. Mohler, Minneapolis, Minn.
Superintendent—T. E. Clarke, Minneapolis, Minn.
Chief Engineer—William Crooks, Minneapolis, Minn.
Auditor—O. C. Post, Minneapolis, Minn.

OMAHA & ST. LOUIS RAILWAY.

Receiver—J. F. Barnard, Council Bluffs, Iowa.
General Solicitor for the Receiver—Theodore Sheldon, Chicago.
Superintendent—A. E. Buchanan, Stasberry, Mo.
Auditor—W. L. Bedison, Council Bluffs, Iowa.

ST. LOUIS, KEOKUK & NORTHWESTERN RAILROAD.

President—W. W. Baldwin, Burlington, Iowa.
Vice-President—J. C. Peasley, Chicago.
Secretary—W. C. Maxwell, Keokuk, Iowa.
Treasurer—J. C. Peasley, Chicago.
General Solicitors—Spencer & Mosman, St. Joseph, Mo.
General Manager—Howard Elliott, St. Joseph, Mo.
General Superintendent—S. E. Crance, St. Joseph, Mo.
Chief Engineer—L. F. Goodale, St. Joseph, Mo.
Auditor—C. M. Carter, St. Joseph, Mo.
Tax Auditor—George N. Mills, St. Joseph, Mo.
Superintendent of Iowa Division—W. E. Cunningham, Hannibal, Mo.

SIOUX CITY & NORTHERN RAILROAD.

Receivers—Warwick Hough, St. Louis, and Samuel J. Beals, Sioux City, Iowa.
Vice-President—E. Haakinson, Sioux City, Iowa.
Secretary—Samuel J. Beals, Sioux City, Iowa.
Treasurer—Samuel J. Beals, Sioux City, Iowa.
General Solicitors—Wright & Hubbard, Sioux City, Iowa.
Auditor—Samuel J. Beals, Sioux City, Iowa.
Tax Commissioner—F. A. Seaman, Sioux City, Iowa.

SIOUX CITY & PACIFIC RAILROAD.

President—Marvin Hughitt, Chicago.
Vice-President—Martin L. Sykes, New York.
Secretary—Joseph B. Redfield, Chicago.
Treasurer—Marshall M. Kirkman, Chicago.
General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—George F. Bidwell, Omaha, Neb.
General Superintendent—Charles C. Hughes, Omaha, Neb.
Chief Engineer—John B. Berry, Omaha, Neb.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Iowa Division—Henry C. Mahana, Fremont, Neb.

SIOUX CITY TERMINAL RAILROAD & WAREHOUSE CO.

President—D. L. Plummer, Warsaw, Wis.
Vice-President—T. A. Stoddard, St. Louis, Mo.

SOUTHERN IOWA RAILWAY.

(No report filed.)

TABOR & NORTHERN RAILWAY.

President—William M. Brooks, Auburndale, Mass.
Vice-President—R. C. Hughes, Tabor, Iowa.
Secretary—C. A. Barnes, Tabor, Iowa.
Treasurer—J. M. Barbour, Tabor, Iowa.
General Manager—H. T. Woods, Tabor, Iowa.
General Superintendent—A. S. Prouty, Tabor, Iowa.
Auditor—J. C. Tipple, Tabor, Iowa.

TOLEDO & NORTH-WESTERN RAILWAY.

President—Marvin Hughitt, Chicago.
Vice-President, Secretary and Treasurer—Martin L. Sykes, New York.
General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—John M. Whitman, Chicago.
General Superintendent—Sherburne Sanborn, Chicago.
Chief Engineer—John E. Blunt, Chicago.
Auditor—Joseph B. Redfield, Chicago.
Tax Commissioner—Frank P. Crandon, Chicago.
Superintendent of Northern Iowa Division—Richard H. Aishton, Eagle Grove, Iowa.

TOLEDO, PEORIA & WESTERN RAILROAD.

(No report filed.)

UNION PACIFIC RAILROAD.

Receivers—S. H. H. Clark, Oliver W. Mink, E. Ellery Anderson, John W. Doane and Frederic R. Coudert.
President—S. H. H. Clark, Omaha, Neb.
Vice-President—Edwin F. Atkins, Boston.
Secretary—Alex. Millar, Boston.
Treasurer—James G. Harris, Boston.
General Solicitor—W. E. Kelly, Omaha, Neb.
General Manager—E. Dickinson, Omaha, Neb.
General Superintendent—P. J. Nichols, Omaha, Neb.
Chief Engineer—Geo. H. Pogram, Omaha, Neb.
Auditor—Erastus Young, Omaha, Neb.
Tax Commissioner—A. W. Scribner, Omaha, Neb.

WABASH RAILWAY.

President—O. D. Ashley, New York.
Vice-President—Edgar T. Welles, New York.
Secretary—J. C. Otteson, New York.
Treasurer—F. L. O'Leary, St. Louis.
General Solicitor—W. N. Blodgett, St. Louis.
General Manager—James Ramsay, Jr., St. Louis.
General Superintendent—H. L. Magee, St. Louis.
Chief Engineer—W. S. Lincoln, St. Louis.
Auditor—D. B. Howard, St. Louis.
Tax Commissioner—John M. McManus, St. Louis.
Superintendent of Iowa Division—W. A. Garrett, Moberly, Mo.

WINONA & WESTERN RAILWAY.

President—H. W. Lamberson, Winona, Minn.
Vice-President—Verrazano Simpson, Winona, Minn.
Secretary—Thomas Simpson, Winona, Minn.
Treasurer—M. G. Norton, Winona, Minn.
General Solicitor—Thomas Simpson, Winona, Minn.
General Superintendent—John J. Mahoney, Winona, Minn.
Superintendent of Iowa Division—John J. Mahoney, Winona, Minn.

TABLE No. 1.

Length of railroads January 1, 1896, and the assessed value thereof, by roads.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Albia & Centerville Railway Co.</i>	Appanoose	13.44	24.44		\$ 48,880
<i>Albia & Centerville Railway</i>	Monroe	11.00	24.44	\$ 2,000	48,880
<i>Ames & College Railway Co.</i>	Story	1.988	1.988	994	994
<i>Ames & College Railway</i>	Story	1.988	1.988	500	994
<i>Boone Valley Coal & Railway Co.</i>	Boone	3.00	3.00	1,000	3,000
<i>Boone Valley Coal & Railway Co</i>	Boone	3.00	3.00	1,000	3,000
<i>Burlington & Northwestern Ry. Co.</i>	Des Moines	13.081	a 38.732		77,464
<i>Burlington & Northwestern</i>	Henry	9.515			
	Louisia	3.146			
	Washington	12.990	38.732	2,000	77,464
<i>Burlington & Western Railway Co.</i>	Henry	10.598	b 70.703		106,054
<i>Burlington & Western</i>	Washington	12.862			
	Jefferson	17.816			
	Keokuk	13.447			
	Mahaska	15.010	70.703	1,500	106,054
<i>Burlington, Cedar Rapids & N. Ry. Co.</i>			949.34		4,038,926
<i>Burlington, O. R. & N.—Main line.</i>	Des Moines	21.18			
	Louisia	22.15			
	Muscatine	18.91			
	Cedar	8.95			
	Johnson	16.05			
	Linn	21.66			
	Benton	22.01			
	Black Hawk	32.74			
	Bremer	4.18			
	Butler	21.06			
	Floyd	20.57			
	Cerro Gordo	10.57			
	Worth	7.22	c 220.25	6,500	1,400,125
<i>Milwaukee Division</i>	Linn	21.29			
	Buchanan	35.78			
	Fayette	44.31			
	Winneshek	1.14			
<i>Muscatine Division</i>	Allamakee	1.61	94.13	4,000	376,520
	Muscatine	19.21			
	Johnson	7.06			
<i>Pacific Division</i>	Washington	4.31	30.58	4,000	122,320
	Benton	14.85			
	Tama	15.05			
<i>Iowa City & Western Railway</i>	Grundy	15.22	48.12	4,000	192,480
	Johnson	9.59			
	Washington	20.98			
	Keokuk	31.35			
	Mahaska	4.22			
	Poweshiek	6.78	73.02	2,800	204,456

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Cedar Rapids, I. F. & N. W. Ry.</i>	Grundy	11.13			
	Hardin	17.88			
	Franklin	12.38			
	Wright	45.34			
	Humboldt	35.00			
	Palo Alto	37.38			
	Emmet	18.59			
	Dickinson	29.89			
	Kossuth	28.34			
	Osceola	22.24			
	Lyon	37.79			
	Hancock	31.05			
	Winnebago	12.29	331.81	\$ 3,500	\$ 1,161,385
<i>Cedar Rapids & Clinton Railway</i>	Johnson	12.95			
	Cedar	28.86			
	Scott	25.51			
	Clinton	14.61	81.94	\$ 4,000	\$ 327,760
<i>Chicago, Decorah & Minn. Ry.</i>	Fayette	.31			
	Winneshek	22.99	23.30	2,000	46,600
<i>Waverly Short Line</i>	Bremer	5.08	5.68	4,000	22,720
<i>Davenport, Iowa & Dakota Ry.</i>	Muscatine	7.11			
	Cedar	9.13			
	Scott	15.27	31.51	3,000	94,530
<i>Chicago & Northwestern Ry.</i>			1,151.90		7,181,440
<i>Chicago & Northwestern Ry.</i>	Clinton	40.17			
	Cedar	24.98			
	Linn	29.28			
	Benton	24.84			
	Tama	25.34			
	Marshall	25.90			
	Story	24.23			
	Boone	27.83			
	Greene	24.81			
	Carroll	25.41			
	Crawford	31.66			
	Harrison	30.53			
	Pottawattomie	19.06	353.33	11,000	3,890,630
<i>Iowa Midland Branch</i>	Clinton	35.40			
	Jackson	14.69			
	Jones	22.98	70.98	2,500	198,744
<i>Stanwood & Tipton Branch</i>	Cedar	8.59	8.59	3,000	25,800
<i>Ottumwa, Cedar F. & St. P. Br.</i>	Benton	2.47			
	Tama	.15			
	Poweshiek	27.21			
	Keokuk	16.29			
	Mahaska	17.30	64.06	3,000	192,000
<i>Des Moines & Minneapolis Br.</i>	Polk	24.15			
	Story	35.73			
	Hamilton	7.45	57.34	5,200	298,168
<i>Iowa Southwestern Branch</i>	Carroll	25.24			
	Crawford	1.83			
	Shelby	12.75			
	Audubon	11.99	51.81	3,000	155,430
<i>Maple River Branch</i>	Carroll	9.34			
	Sac	54.02			
	Ida	38.16			
	Woodbury	25.66			
	Plymouth	7.96			
	Monona	24.35	159.49	3,500	606,032
<i>Toledo & Northwestern Ry.</i>	Tama	22.14			
	Grundy	12.79			
	Hardin	24.81			
	Hamilton	45.58			
	Wright	25.28			
	Humboldt	45.14			
	Kossuth	46.51			
	Pocahontas	24.18			
	Buena Vista	23.77			
	Clay	5.70			

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Toledo & Northwestern Ry.	O'Brien	25.30			
	Sioux	35.06			
	Webster	25.96			
	Calhoun	23.84			
	Sac	8.57	383.20	\$ 4,700	\$ 1,801,040
	Roos	3.25	3.25	5,300	17,875
Iowa Ry. Coal & Manufac'ing Co.			d 77.64		371,740
Chicago, Burlington & K. C. Ry. Co.	Lee	16.89			
Chicago, Burlington & K. C. Ry.	Van Buren	27.33			
	Davis	15.45			
	Appanoose	17.97	77.64	3,500	371,740
Chicago, Bur. & Northern R. Co.	Dubuque	.532	.532	20,640	10,940
Chicago, Bur. & Northern R.			782.842	20,000	16,648
Chicago, Bur. & Quincy R. R. Co.					5,354,965
Chicago, Bur. & Quincy R. R.	Des Moines	35.058			
	Henry	19.709			
	Jefferson	25.735			
	Wapello	25.856			
	Monroe	27.810			
	Lucas	26.859			
	Clarke	26.498			
	Union	25.797			
	Adams	26.475			
	Montgomery	27.081			
	Mills	29.34			
	Pottawattmie	1,566	281,054	11,000	3,240,021
Keokuk & St. Paul R. R.	Des Moines	8.98			
	Lee	33.296	42,270	7,500	317,070
Chariton Branch	Lucas	13.741			
	Wayne	6.893			
	Decatur	13.907	38,541	4,000	146,164
Oreston Branch	Union	10.742			
	Adams	3.96			
	Taylor	25.008	42,680	5,000	213,400
Nebraska City Branch	Montgomery	7.608			
	Pago	11.80			
	Fremont	19.741	39,209	4,000	156,836
	Monroe	10.758			
	Appanoose	.679	11,477	100	1,147
Albia, Knoxville & Des Moines and D. M. & Knox. R. R.	Monroe	10.772			
	Marion	39.204			
	Warren	7.696			
	Polk	10.135	67,807	5,000	339,035
	Lucas	11.661			
Chariton, DaM. & S. R. R.	Warren	31.439	33,000	4,500	148,500
	Desatar	23.629			
Leon, Mt. Ayr & S. W. R. R.	Ringgold	28.642	54,381	4,000	217,124
Oreston & Northern R. R.	Union	8.133			
	Adair	19.552	27,704	4,000	110,816
Western Iowa R. R.	Adair	10.37			
	Cass	10.095	20,365	4,000	81,460
Brownville & Nodaway V. R. R.	Montgomery	2.418			
	Page	22.81	23,228	4,000	100,912
Clarlin, Col. Spr. & S. W. R. R.	Page	15.844	15,844	4,000	63,376
Red Oak & Atlantic R. R.	Montgomery	12.432			
	Pottawattmie	1.996			
	Cass	3.557	17,962	4,000	71,968
Neb. City, Sidney & N. E. R. R.	Mills	8.918			
	Fremont	12.139	21,097	4,000	84,228
Hastings & Avoca R. R.	Mills	10.483			
	Pottawattmie	5.244	15,727	4,000	62,908
Chi., Ft. Madison & D. M. Ry. Co.	Lee	26.31	71.30		178,250
Chi., Ft. Madison & D. M. Ry. Co.	Henry	2.67			
	Van Buren	14.72			
	Jefferson	12.60			
	Wapello	15.06	71.30	2,500	178,250

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Chicago Great Western Ry Co.			462.23		\$ 2,128,881
Main Line	Mitchell	9.90			
	Howard	13.14			
	Chickasaw	25.70			
	Bromer	6.03			
	Fayette	19.82			
	Ruchanan	11.41			
	Delaware	25.62			
	Dubuque	11.29	142.88	\$ 5,000	714,400
Des Moines & St. Joseph Div	Fayette	6.83			
	Ruchanan	2.50			
	Black Hawk	30.42			
	Grundy	7.95			
	Tama	12.61			
	Marshall	31.78			
	Jasper	19.62			
	Polk	25.99			
	Warren	15.79			
	Madison	19.48			
	Union	22.30			
	Ringgold	23.94			
	Taylor	5.79	228.12	4,800	1,094,976
Cedar Falls Branch	Black Hawk	7.48	7.48	3,500	26,180
Waverly Branch	Bromer	26.52			
	Butler	37.81			
	Franklin	9.62	63.95	3,500	223,825
Lyle Branch	Mitchell	5.41			
	Worth	14.29	19.80	3,500	69,300
Chicago, Iowa & Dakota Ry. Co.					
Chicago, Iowa & Dakota	Hardin	36.40	36.40	2,000	72,800
Chicago, Milwaukee & St. Paul Ry.			1,546.03		7,521,681
Chicago & Council Bluffs Div.	Jackson	13.62			
	Clinton	36.06			
	Jones	25.37			
	Linn	36.04			
	Benton	24.08			
	Tama	36.32			
	Marshall	25.39			
	Story	24.79			
	Boone	7.83			
	Dallas	24.72			
	Guthrie	19.33			
	Carroll	24.65			
	Crawford	12.50			
	Shelby	24.81			
	Harrison	7.01			
	Pottawattmie	25.55	349.17	7,100	2,479,107
Kansas City Division	Linn	17.54			
	Benton	1.78			
	Iowa	32.68			
	Keokuk	30.76			
	Wapello	27.81			
	Monroe	10.47			
	Appanoose	23.34			
	Wayne	14.96	137.84	4,000	551,360
Stoux City Branch	Crawford	30.75			
	Monona	37.50			
	Woodbury	31.02	90.17	3,500	315,595
Dubuque Division	Jackson	31.04			
	Dubuque	32.81			
	Clayton	36.42			
	Allamakee	35.11	136.18	5,000	680,900
Cascade Branch	Jackson	16.12			
	Dubuque	19.50	35.62	2,000	71,240
Volga Branch	Clayton	45.01			
	Fayette	16.20	61.21	3,000	174,630
Waukon Branch	Allamakee	22.81	22.81	2,000	45,620

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Davenport & Northwestern Line	Scott.....	26.54			
	Clinton.....	12.28			
	Cedar.....	3.96			
	Jones.....	27.57			
	Delaware.....	28.96			
	Clayton.....	12.17			
	Fayette.....	37.02			
Dubuque Southwestern Line....	Winneshiek.....	3.47	151.07	\$ 3,200	\$ 483,424
	Linn.....	8.71			
	Jones.....	19.78			
Maquoketa Branch.....	Delaware.....	7.95	43.63	3,500	152,705
	Dubuque.....	7.79			
Clinton Branch.....	Scott.....	7.80			
	Clinton.....	21.50	32.19	3,000	96,570
Iowa & Minnesota Division.....	Jackson.....	3.89	10.05	3,500	35,175
	Winneshiek.....	10.05			
Decorah Branch.....	Howard.....	16.90	41.24	5,000	206,700
	Winneshiek.....	24.38			
Austin Branch.....	Winneshiek.....	9.54	9.54	3,000	28,620
	Cerro Gordo.....	8.93			
Iowa & Dakota Division.....	Worth.....	11.47			
	Mitchell.....	7.75	27.95	3,000	83,850
	Clayton.....	22.68			
	Allamakee.....	4.02			
	Winneshiek.....	29.75			
	Chickasa.....	29.33			
	Floyd.....	24.92			
	Cerro Gordo.....	24.32			
	Hancock.....	24.15			
	Kossuth.....	24.33			
	Palo Alto.....	24.34			
	Olaj.....	24.31			
O'Brien.....	24.02				
Sioux.....	29.08				
Elkader Branch.....	Lyon.....	9.43	291.49	6,000	1,748,940
	Clayton.....	19.29	19.29	3,000	57,600
Spirit Lake Branch.....	Clay.....	7.70			
	Dickinson.....	12.33	20.03	3,000	60,090
Eden Branch.....	Sioux.....	8.99	8.99	3,000	26,970
	Woodbury.....	5.63			
Sioux City & Dakota Division..	Plymouth.....	15.00			
	Sioux.....	16.88			
Chicago, Rock Island & Pacific Ry. Co. Iowa Divisions.....	Lyon.....	3.94	49.55	3,500	141,925
	Scott.....	18.71	1,061.11		7,592,229
	Cedar.....	6.88			
	Muscatine.....	34.77			
	Johnson.....	27.15			
	Iowa.....	35.15			
	Poweshiek.....	35.54			
	Jasper.....	34.13			
	Polk.....	27.05			
	Dallas.....	17.95			
	Madison.....	8.48			
	Guthrie.....	19.32			
	Anair.....	8.50			
	Cass.....	27.47			
	Shelby.....	6.41			
	Pottawattmie.....	45.62	317.75	11,000	3,495,250
	Scott.....	12.08			
	Muscatine.....	22.43			
	Louisa.....	18.91			
	Washington.....	35.64			
	Jefferson.....	20.60			
	Wapello.....	7.71			
Davis.....	22.83				
Appanoose.....	29.86				
Wayne.....	27.78	193.89	7,700	1,492,953	

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
Oskajosa Division.....	Washington.....	14.02			
	Keokuk.....	25.73			
Wilton Branch.....	Mahaska.....	25.90	79.00	\$ 5,400	\$ 430,200
	Marion.....	12.05			
Wilton & Tipton Branch.....	Muscatine.....	11.98	11.98	4,000	47,920
	Muscatine.....	1.16			
Newton & Monroe Branch.....	Cedar.....	4.92	6.08	500	3,040
	Jasper.....	17.00	17.00	4,000	68,000
Des Moines, Indianola & W. Br.	Polk.....	8.29			
	Warren.....	29.23			
Guthrie Center Branch.....	Madison.....	12.05	47.07	5,000	235,350
	Guthrie.....	14.58	14.58	4,000	58,320
Audubon Branch.....	Cass.....	8.18			
	Audubon.....	16.26	24.54	5,000	122,700
Griswold Branch.....	Cass.....	14.71	14.71	4,000	58,840
	Carson Branch.....	Pottawattmie.....	17.61	17.61	4,000
Harlan Branch.....	Pottawattmie.....	1.13			
	Shelby.....	10.71	11.84	4,000	47,360
Keosauqua Branch.....	Van Buren.....	4.50	4.50	4,000	18,000
	Keokuk & Des Moines Div.....	Lee.....	27.15		
Des Moines & Ft. Dodge Div....	Van Buren.....	32.50			
	Davis.....	.75			
	Wapello.....	30.00			
	Mahaska.....	21.34			
	Marion.....	14.50			
	Jasper.....	17.40			
	Polk.....	17.55	162.50	5,000	811,000
	Dallas.....	9.30			
	Boone.....	27.00			
	Greene.....	22.69			
	Webster.....	32.55			
	Humboldt.....	6.92			
Pocahontas.....	16.25				
Palo Alto.....	20.55	7 138.36	4,000	636,456	
Chicago, St. Paul, Minn. & O. Ry. Co. Main Line.....	Palo Alto.....	74.54			614,364
	Oswego.....	17.98			
Roek River Branch.....	O'Brien.....	6.61			
	Sioux.....	22.09			
Chicago, Santa Fe & California Ry. Co. Chicago, Santa Fe & California Ry. Crooked Creek Railroad & Coal Co. Crooked Creek R. R. and Coal Co.	Plymouth.....	9.48			
	Woodbury.....	.94	0 57.10	6,500	542,450
Chicago, Santa Fe & California Ry. Co. Chicago, Santa Fe & California Ry. Crooked Creek Railroad & Coal Co. Crooked Creek R. R. and Coal Co.	Lyon.....	17.43	17.43	4,185	72,114
	Lee.....	19.81	19.81	10,500	208,055
Des Moines & Kansas City Ry. Co. Des Moines & Kansas City Ry.	Lee.....	19.81	19.81	10,500	208,055
	Webster.....	22.412			40,400
Des Moines & Kansas City Ry. Co. Des Moines & Kansas City Ry.	Webster.....	10.60	10.60	3,000	31,200
	Hamilton.....	6.09	6.09	500	3,000
Des Moines & Kansas City Ry. Co. Des Moines & Kansas City Ry.	Hamilton.....	5.812	5.812	2,600	11,524
	Polk.....	7.29	100.17		182,838
Des Moines & Kansas City Ry. Co. Des Moines & Kansas City Ry.	Warren.....	27.73			
	Madison.....	12.43			
Des Moines, Northern & W. Ry. Co. Des Moines, Northern & W. Ry.	Clarke.....	31.06			
	Decatur.....	1.59	7 1.00	2,000	142,000
Des Moines, Northern & W. Ry. Co. Des Moines, Northern & W. Ry.	h Decatur.....	29.17	29.17	1,400	40,838
	Polk.....	147.764			443,262
Des Moines Union Ry. Co. Des Moines Union Ry.	Polk.....	30.54			
	Dallas.....	35.635			
Des Moines Union Ry. Co. Des Moines Union Ry.	Boone.....	13.224			
	Guthrie.....	10.722			
Des Moines Union Ry. Co. Des Moines Union Ry.	Greene.....	27.387			
	Calhoun.....	29.41			
Des Moines Union Ry. Co. Des Moines Union Ry.	Pocahontas.....	1.87	147.764	3,000	443,262
	Polk.....	3.70	3.70	35,000	129,500

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>Dubuque & Sioux City R. R. Co.</i>			579.21		\$ 2,982,485
Main Line.....	Dubuque.....	29.80			
	Delaware.....	24.47			
	Buchanan.....	24.53			
	Black Hawk.....	25.72			
	Grundy.....	17			
	Butler.....	24.91			
	Franklin.....	1.10			
	Hardin.....	23.72			
	Hamilton.....	23.20			
	Webster.....	28.74			
	Calhoun.....	14.83			
	Pocahontas.....	9.80			
	Buena Vista.....	25.41			
	Cherokee.....	29.80			
	Plymouth.....	31.85			
	Woodbury.....	6.41	326.58	\$ 7,000	2,286,000
Cedar Rapids Branch.....	Delaware.....	14.07			
	Linn.....	27.78	41.85	2,600	104,625
Onawa Branch.....	Monona.....	16.28			
	Woodbury.....	25.94			
	Ida.....	2.22			
	Cherokee.....	14.66	50.10	2,500	147,750
Sioux Falls Branch.....	Cherokee.....	11.40			
	O'Brien.....	27.57			
	Sioux.....	7.98			
	Lyon.....	24.25	70.10	3,100	217,310
Mona Branch.....	Black Hawk.....	7.98			
	Bremer.....	19.47			
	Chickasaw.....	7.95			
	Floyd.....	12.90			
	Mitchell.....	22.72	75.58	3,000	226,740
<i>Humeston & Shenandoah R. R. Co.</i>			95.45		286,350
J Humeston & Shenandoah R.R.	Decatur.....	14.35			
	Ringgold.....	27.12			
	Taylor.....	29.96			
	Page.....	27.92	95.45	3,000	286,350
<i>Iowa Central Railway Company</i>			413.631		1,494,819
Main Line.....	Worth.....	2,000			
	Cerro Gordo.....	24.34			
	Franklin.....	27.99			
	Hardin.....	28.96			
	Marshall.....	28.79			
	Jasper.....	8.68			
	Poweshiek.....	22.81			
	Mahaska.....	25.17			
	Monroe.....	13.622	177.841	5,000	889,203
	Franklin.....	15.70			
	Wright.....	6.503	22,260	2,575	57,172
Belmond Branch.....	Marshall.....	15.91			
	Story.....	19.50	34.51	2,575	88,864
State Center Branch.....	Jasper.....	5,928			
	Marshall.....	20,712	26.64	2,575	68,598
Montezuma Branch.....	Poweshiek.....	13,612	13,612	2,575	35,050
Newton Branch.....	Mahaska.....	6,997			
	Poweshiek.....	07			
	Jasper.....	20,781	27,748	2,575	71,451
	Marshall.....	2,550	2,550	2,575	6,487
Newton Branch—Lynnville Stop	Mahaska.....	14,224			
Eastern Division.....	Keokuk.....	26,414			
	Washington.....	11,861			
	Jefferson.....	1.50			
	Henry.....	18,653	90,597	2,575	238,727
	Louis.....	23,848	11.38	2,575	29,003
	Worth.....	11.38			
Northwood Branch.....	Louis.....	5.90			
<i>Iowa Northern Railway Co.</i>			5.90		23,720
Iowa Northern Railway.....	Jasper.....	5.93		4,000	23,720

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.
<i>K. C., St. J. & C. Bluffs R. R. Co.</i>			38.818		\$ 322,080
K. C., St. Jo. & C. Bluffs R. R.	Fremont.....	29.730			
	Mills.....	17,903			
	Pottawatt'mie.....	6,714	34.46	\$ 3,200	226,580
	Page.....	4,089	4,089	5,800	23,920
Tarkio Valley R. R.....			73.08		355,780
<i>Keokuk & Western Railroad Co.</i>					
Keokuk & Western Railroad.....	Appanoose.....	29.30			
	Wayne.....	29.80			
	Decatur.....	14.08	73.08	3,000	220,780
<i>Mason City & Ft. Dodge R. R. Co.</i>			91.135		327,937
Mason City & Ft. Dodge R. R.....	Cerro Gordo.....	24,588			
	Franklin.....	525			
	Wright.....	33.48			
	Webster.....	28,873	87,450	2,500	218,600
	Webster.....	3,650	3,670	2,500	9,147
Coalville Branch.....			137.69		492,613
<i>Minneapolis & St. Louis Railway Co.</i>					
Minneapolis & St. Louis Ry.....	Worth.....	83			
	Winnebago.....	20.80			
	Hancock.....	25.71			
	Kossuth.....	7.89			
	Humboldt.....	22.40			
	Webster.....	25.17			
	Boone.....	24.68	137.89	3,500	482,815
<i>Omaha & St. Louis Railway Co.</i>			95.98		334,930
Omaha & St. Louis Railway.....	Page.....	19,801			
	Fremont.....	4,749			
	Mills.....	25.69			
	Pottawatt'mie.....	12.74	66.98	5,000	334,900
<i>St. Louis, Keokuk & North-W. R. R. Co.</i>			51.06		183,180
St. Louis, Keokuk & N.-W. R. R.	Lee.....	36.81			
	Henry.....	14.25	51.06	3,600	183,180
<i>Sioux City & Northern R. R. Co.</i>			70.70		276,130
Sioux City & Northern R. R.....	Woodbury.....	5.55			
	Plymouth.....	25.37			
	Sioux.....	27.38			
	Lyon.....	18.48	76.70	3,600	276,120
<i>Sioux City & Pacific Railroad Co.</i>			80.47		482,820
Sioux City & Pacific R. R.....	Woodbury.....	22.52	80.47	6,000	482,820
	Monona.....	25.73			
	Harrison.....	32.40			
<i>Sioux C. Terminal Ry. & Warehouse Co.</i>			1.28		102,400
Sioux C. Terminal Ry. & Warehouse Co.	Woodbury.....	1.28	1.28	80,000	102,400
<i>Southern Iowa Railroad Co.</i>			4.83		45,300
Southern Iowa Railroad.....	Wapello.....	3.81			
	Mahaska.....	1.02	4.83	10,000	45,300
<i>Tabor & Northern Ry. Co.</i>			8.79		4,325
Tabor & Northern Ry. Co.....	Mills.....	8.79	8.79	500	4,325
<i>Toledo, Peoria & Western Ry. Co.</i>			75		22,500
Toledo, Peoria & Western Ry. Co.	Des Moines.....	75	75	30,000	22,500
<i>Union Pacific Railroad Co.</i>			3.78		317,000
Union Division.....	Pottawatt'mie.....	2.06	2.06	150,000	309,000
Union Avenue Dummy Line.....	Pottawatt'mie.....	1.72	1.72	5,000	8,600
<i>Wabash Railway Co.</i>			108.87		329,610
Wabash Railway Co.....	Des Moines & St. Louis R. R.....				
	Monroe.....	11.85			
	Marion.....	39.00			
	Polk.....	15.01	65.86	3,000	198,580
	Davis.....	28,249			
	Appanoose.....	7,261	43.91	3,000	129,930
	Wapello.....	9,803	33.41		51,500
<i>Winona & Western Ry. Co.</i>					
Winona & Western Ry.....	Howard.....	1.91			
	Mitchell.....	21.90	23.41	2,300	51,500
Total miles railroad in Iowa.....			5,481.687		
Total assessed value of same.....					\$ 44,373,916

(a) The Burlington & Northwestern leases the right to run over the Burlington, Cedar Rapids & Northern between Burlington and Mediapolis, 13.3 miles but has no right to do business between the points named.

(b) The Burlington and Western runs its trains from Winfield to Burlington, 33.8 miles, over the Burlington & Northwestern. This includes 13.3 miles over the Burlington, Cedar Rapids & Northern, under its contract with the Burlington & Northwestern. The Burlington & Western is restricted from doing any intermediate business between Winfield and Burlington.

(c) Burlington, Cedar Rapids & Northern runs over 11.39 miles jointly with the Iowa Central Railway Company of their line, viz.: From Manly Junction to Northwood.

(d) The Chicago, Burlington & Kansas City run their trains over the Chicago, Burlington & Quincy from Viele to Burlington, 33.06 miles, and over the Wabash from Bloomfield to Moulton, 13.11 miles. This leased mileage is assessed to the respective owners.

(f) The Chicago, Rock Island & Pacific runs trains over the Dubuque & Sioux City Railroad tracks, between Tara and Fort Dodge, a distance of 5.4 miles; and over the Union Pacific tracks, between the Council Bluffs Union Depot and the Missouri river, a distance of 2.16 miles.

(g) The Chicago, St. Paul, Minneapolis & Omaha runs trains over the Dubuque & Sioux City track, between Le Mars and Sioux City, a distance of 27.51 miles.

(h) Of the total mileage of Des Moines & Kansas City Railway, 71 miles are standard gauge track, and 29.17 miles are narrow gauge.

(i) The Des Moines Union Railway is simply a "Representative Company," acting as an agency at Des Moines for the Wabash Railway and the Des Moines, Northern & Western Railway.

(j) The Humeston & Shenandoah leases the right to run trains on the Keokuk & Western track between Humeston and Van Wert.

(k) The Keokuk & Western Railroad has trackage rights over the St. Louis, Keokuk & Northwestern Railway from Keokuk to the Des Moines river, a distance of 2.593 miles.

CHANGE IN MILEAGE DURING THE YEAR 1896.

NAME OF ROAD.	GAIN.	LOSS.
Burlington, Cedar Rapids & Northern—Main Line	11.39	
Chicago & North-Western—Main Line	1.49	
Chicago & North-Western—Ottumwa, Cedar Falls & St. Paul Branch	1.45	
Chicago & North-Western—Des Moines & Minneapolis Branch	1.86	
Chicago & North-Western—Iowa Southwestern Branch39	
Chicago & North-Western—Maple River Branch31	
Chicago & North-Western—Toledo & North-Western Railway04	
Des Moines, Northern & Western		1,000
Iowa Central Railway	11.39	
Minneapolis & St. Louis Railway	3.97	
Sioux City & Pacific Railroad		143
Net loss	13,908	19,493
		5,585

TABLE No. 2.

Length of railroads January 1, 1897, by counties, and the assessed value thereof.

NAME OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Adair	38,322	\$	912,788
Chicago, Burlington & Quincy—Creston & North R. R.	19,559	4,000	78,236
Chicago, Burlington & Quincy—Western Iowa R. R.	10,27	4,000	41,080
Chicago, Rock Island & Pacific—Iowa Division	8,59	11,000	94,500
Adams	30,405		324,112
Chicago, Burlington & Quincy Railroad	26,475	11,500	304,463
Chicago, Burlington & Quincy—Creston Branch	3,931	5,000	19,650
Allamakee	64,55		235,740
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.61	4,000	6,440
Chicago, Milwaukee & St. Paul—Dubuque Division	36,11	5,000	180,550
Chicago, Milwaukee & St. Paul—Waukon Branch	22,81	2,000	45,620
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	5.02	6,000	30,120
Appanoose	129,750		533,109
Albia & Centerville Railway	13.44	2,000	26,880
Chicago, Burlington & Kansas City Railway	17.97	3,500	62,865
Chicago, Burlington & Quincy—Moulton & Albia R. R.	.679	100	68
Chicago, Milwaukee & St. Paul—Kansas City Division	22,36	4,000	89,380
Chicago, Rock Island & Pacific—Southwestern Division	22,36	7,700	170,922
Keokuk & Western Railroad	29.20	3,300	96,360
Wabash Railroad	7.261	3,000	21,783
Audubon	29.35		117,770
Chicago & North-Western—Iowa Southwestern Branch	11.99	3,000	35,970
Chicago, Rock Island & Pacific—Audubon Branch	16.36	5,000	81,800
Benton	91.03		149,565
Burlington, Cedar Rapids & Northern—Main Line	23.01		247,703
Burlington, Cedar Rapids & Northern—Pacific Division	14.83	4,000	59,460
Chicago & North-Western Railway	24.84	11,000	273,240
Chicago & North-Western—Ottumwa, C. F. & St. P. R. R.	2.47	3,000	7,410
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.08	7,100	170,980
Chicago, Milwaukee & St. Paul—Kansas City Division	1.78	4,000	7,120
Black Hawk	104.74		502,180
Burlington, Cedar Rapids & Northern—Main Line	32.74	6,500	212,819
Chicago Great Western—Des Moines & St. Joe Div.	39.42	4,800	146,010
Chicago Great Western—Cedar Falls Branch	7.49	3,500	26,180
Dubuque & Sioux City—Main Line	25.72	7,000	180,940
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	7.85	3,900	30,440
Boone	84,514		321,150
Boone Valley Coal & Railway Co.	3.00	1,000	3,000
Chicago & North-Western Railway	37.59	11,000	413,590
Chicago & North-Western—Iowa R. Y. Coal & M'f'g. Co.	5.25	5,500	28,875
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	7.83	7,100	55,573
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	3.00	4,600	13,800
Des Moines Northern & Western Railway	15,224	3,000	45,672
Minneapolis & St. Louis Railway	24.68	3,500	86,380
Bremser	61.88		231,270
Burlington, Cedar Rapids & Northern—Main Line	4.18	6,500	27,170
Burlington, Cedar Rapids & N.—Waverly Short Line	5.68	4,000	22,720
Chicago Great Western—Main Line	6.03	5,000	30,150
Chicago Great Western—Waverly Branch	28.62	3,500	100,230
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	19.47	3,000	58,410
Buchanan	64.23		345,840
Burlington, Cedar Rapids & Northern—Milwaukee Div.	35.78	4,000	143,120
Chicago Great Western—Main Line	11.41	5,000	57,050
Chicago Great Western—Des Moines & St. Joe Division	2.39	4,800	11,520
Dubuque & Sioux City—Main Line	24.35	7,000	171,710

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Buena Vista</i>	49 18		289,589
Chicago & North-Western—Toledo & North-Western Ry	23.77	4,700	111,719
Dubuque & Sioux City—Main Line.....	25.41	7,000	177,780
<i>Butler</i>	73.78		498,508
Burlington, Cedar Rapids & Northern—Main Line.....	21.00		138,990
Chicago Great Western—Waverly Branch.....	21.00	8,500	177,750
Dubuque & Sioux City—Main Line.....	24.91	7,000	174,370
<i>Calhoun</i>	68.100		301,328
Chicago & North-Western—Toledo & North-Western Ry	23.84	4,700	112,048
Des Moines, Northern & Western Railway.....	29.410	3,000	88,220
Dubuque & Sioux City—Main Line.....	14.25	7,000	103,650
<i>Caryville</i>	84.94		567,867
Chicago & North-Western Railway.....	25.41	11,000	279,510
Chicago & North-Western—Iowa Southwestern Branch	25.24	3,000	75,720
Chicago & North-Western—Maple River Branch.....	9.34	3,800	35,492
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	24.35	7,100	173,145
<i>Cass</i>	94.013		458,518
Chicago, Burlington & Quincy—Western Iowa R. R.....	10.095	4,000	40,390
Chicago, Burlington & Q.—Red Oak & Atlantic R. R.....	3.537	4,900	14,228
Chicago, Rock Island & Pacific—Iowa Division.....	27.47	11,000	302,170
Chicago, Rock Island & Pacific—Audubon Branch.....	5.18	5,000	25,900
Chicago, Rock Island & Pacific—Griswold Branch.....	14.71	4,900	58,840
<i>Cedar</i>	66.18		692,097
Burlington, Cedar Rapids & Northern—Main Line.....	8.95	6,500	58,175
Burlington, Cedar Rapids & Northern—O. K. & C. Ry.....	28.86	4,900	115,440
Burlington, Cedar Rapids & Northern—D. I. & Dak Ry	9.13	3,000	27,390
Chicago & North-Western Railway.....	24.88	11,000	274,780
Chicago & North-Western—Stanwood & Tipton Branch.....	8.50	3,000	25,500
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	9.96	3,200	31,872
Chicago, Rock Island & Pacific—Iowa Division.....	6.88	11,000	75,680
Chicago, Rock Island & Pacific—Wilton & Tipton Br'ch	4.02	500	2,010
<i>Cerro Gordo</i>	92.048		423,885
Burlington, Cedar Rapids & Northern—Main Line.....	36.81		68,795
Chicago, Milwaukee & St. Paul—Austin Branch.....	8.93	3,000	26,790
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	24.22	6,000	145,320
Iowa Central—Main Line.....	24.34	5,000	121,700
Mason City & Ft. Dodge Railroad.....	24,588	2,500	61,470
<i>Cherokee</i>	66.30		290,569
Dubuque & Sioux City—Main Line.....	42.80	7,000	308,600
Dubuque & Sioux City—Osawa Branch.....	14.66	2,500	36,650
Dubuque & Sioux City—Sioux Falls Branch.....	11.40	3,300	37,340
<i>Chickasaw</i>	59.08		307,830
Chicago Great Western—Main Line.....	25.70		129,000
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	29.39	5,000	147,980
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.....	7.05	3,000	21,150
<i>Clarke</i>	48.458		248,647
Chicago, Burlington & Quincy Railroad.....	29.408	11,500	339,727
Des Moines & Kansas City Railway.....	21.95	2,000	43,820
<i>Clay</i>	37.71		191,750
Chicago & North-Western—Toledo & North-Western Ry	5.70	4,700	26,730
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	24.31	6,000	145,860
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	7.70	3,000	23,100
<i>Clayton</i>	132.28		639,754
Chicago, Milwaukee & St. Paul—Dubuque Division.....	39.22	5,000	196,100
Chicago, Milwaukee & St. Paul—Volga Branch.....	49.01	3,000	136,030
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	12.17	3,200	38,944
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	22.68	6,000	136,080
Chicago, Milwaukee & St. Paul—Elkader Branch.....	19.50	5,000	97,680
<i>Clinton</i>	108.07		988,827
Burlington, Cedar Rapids & Northern—O. B. & C. Ry.....	14.31	4,000	57,440
Chicago & North-Western Railway.....	46.17	11,000	441,570
Chicago & North-Western—Iowa Midland Branch.....	35.40	2,800	98,320
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	36.09	7,100	256,020
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	12.28	3,200	39,296
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	21.50	3,000	64,500
Chicago, Milwaukee & St. Paul—Clinton Branch.....	10.05	3,500	35,175
<i>Crawford</i>	76.64		549,025
Chicago & North-Western Railway.....	31.56	11,000	347,160
Chicago & North-Western—Iowa South-Western Br'ch.	1.83	5,000	9,150
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	12.50	7,100	88,750
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	30.75	3,500	107,625

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Dallas</i>	105.915		692,177
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	24.72	7,100	175,212
Chicago, Rock Island & Pacific—Iowa Division.....	17.56	11,000	193,160
Chicago, Rock Island & Pacific—Des M. & Ft. Dodge Div.	27.40	4,000	109,600
Des Moines, Northern & Western Railway.....	35.695	3,000	107,085
<i>Davis</i>	65.336		312,729
Chicago, Burlington & Kansas City Railway.....	15.45	3,500	54,075
Chicago, Rock Island & Pacific—Southwestern Division	32.88	7,700	253,176
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.....	7.75	5,000	38,750
Wabash Railroad.....	20.246	3,000	60,738
<i>Decatur</i>	100.738		392,838
Chicago, Burlington & Quincy—Chariton Branch.....	15.907	4,000	63,628
Chicago, Bur. & Quincy—Leon, Mt. Ayr & S. W. R. R.....	33.639	4,000	134,556
Des Moines & Kansas City Railway—Broad gauge.....	1.59	2,000	3,180
Humeston & Shenandoah Railroad—Narrow gauge.....	29.17	1,400	40,838
Keokuk & Western Railroad.....	14.35	3,000	43,050
<i>Delaware</i>	14.08	3,500	49,280
Chicago Great Western—Main Line.....	101.07		488,092
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	35.62	5,000	178,100
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.....	28.96	3,000	86,872
Dubuque & Sioux City—Main Line.....	7.95	3,500	27,825
Dubuque & Sioux City—Cedar Rapids Branch.....	24.47	7,000	171,290
<i>Des Moines</i>	14.07	2,500	35,175
Burlington & Northwestern Railway.....	62.049		461,349
Burlington, Cedar Rapids & Northern—Main Line.....	13.051	2,000	26,102
Chicago, Burlington & Quincy.....	27.15	6,500	176,675
Chicago, Burlington & Quincy—Keokuk & St. Paul R.R.	18.058	11,500	207,677
Toledo, Peoria & Western Railway.....	8.98	7,500	67,350
<i>Dickinson</i>75	30,000	22,500
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.....	42.13		141,290
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	29.80	3,600	107,300
<i>Dubuque</i>	12.33	3,000	37,000
Chicago, Burlington & Northern.....	121.692		606,855
Chicago Great Western—Main Line.....	532	20,000	10,640
Chicago, Milwaukee & St. Paul—Dubuque Division.....	31.26	5,000	156,300
Chicago, Milwaukee & St. Paul—Cassade Branch.....	22.81	5,000	114,050
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.....	19.50	3,000	58,500
Dubuque & Sioux City—Main Line.....	7.70	3,500	27,275
<i>Emmet</i>	29.80	7,000	208,600
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.....	18.59	3,600	66,965
<i>Fayette</i>	18.59	3,600	66,965
Burlington, Cedar Rapids & N.—Milwaukee Division.....	124.49		476,808
Burlington, Cedar Rapids & N.—C. D. & M. Ry.....	44.31	4,000	177,240
Chicago Great Western—Main Line.....	31	2,000	62,000
Chicago Great Western—Des Moines & St. Jo. Div.....	19.82	5,000	99,100
Chicago, Milwaukee & St. Paul—Volga Branch.....	6.83	4,800	32,784
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	16.29	3,000	48,840
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	37.02	3,200	118,464
<i>Floyd</i>	64.35		339,508
Burlington, Cedar Rapids & Northern—Main Line.....	29.57	6,000	177,420
Chicago, Milwaukee & St. Paul—Iowa & Dakota R.....	24.82	5,720	141,000
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.....	18.90	3,000	56,880
<i>FrySmith</i>	66.495		361,915
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.....	15.28	3,600	55,008
Chicago Great Western—Waverly Branch.....	9.62	3,500	33,670
Dubuque & Sioux City—Main Line.....	1.10	7,000	7,700
Iowa Central—Main Line.....	37.06	5,000	185,450
Iowa Central—Belmond Branch.....	15.70	2,575	40,288
Mason City & Fort Dodge Railroad.....	70.035	2,500	175,087
<i>Fremont</i>	70.412		363,073
Chicago, Burlington & Quincy—Nebraska City Branch.....	13.741	4,000	54,964
Chicago, Burlington & Quincy—Neb. City, S. & N. E. R.R.	12.139	4,000	48,556
Kansas City, St. Joseph & Council Bluffs.....	29.783	5,500	163,807
Omaha & St. Louis Railway.....	8.749	5,000	43,745
<i>Green</i>	74.887		457,245
Chicago & North-Western Railway.....	24.01	11,000	264,110
Chicago, Rock Island & Pacific—Des M. & Ft. Dodge Div.	22.90	4,600	105,740
Des Moines, Northern & Western Railway.....	27.387	3,000	82,161

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Grundy</i>	47.26		199,298
Burlington, Cedar Rapids & Northern—Pacific Division	15.22	4,000	60,880
Burlington, Cedar R. & Northern—C. R. I. F. & N. W. Ry	11.18	3,500	38,955
Chicago & North-Western—Toledo & North-Western Ry	12.79	4,700	60,111
Chicago Great Western—Des Moines & St. Jo. Div.	7.95	4,800	38,160
Dubuque & Sioux City—Main Line	17	7,000	119,000
<i>Guilford</i>	70.182		458,959
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	19.53	7,100	138,663
Chicago, Rock Island & Pacific—Iowa Division	19.52	11,000	214,320
Chicago, Rock Island & Pacific—Gothrie Center Branch	14.58	4,000	58,320
Des Moines, Northern & Western Railway	16.722	3,000	50,166
<i>Hamilton</i>	82.042		428,960
Chicago & North-Western—Des Moines & Minneapolis Ry	7.45	3,200	23,840
Chicago & North-Western—Toledo & North-Western Ry	45.48	4,700	214,229
Crooked Creek Railroad & Coal Company	5.812	2,000	11,624
Dubuque & Sioux City—Main Line	23.20	7,900	182,490
<i>Hancock</i>	89.01		343,540
Burlington, Cedar R. & N.—C. R. I. F. & N. W. Ry	61.35	3,500	214,725
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.15	6,000	144,900
Minneapolis & St. Louis Railway	25.71	3,500	90,985
<i>Hardin</i>	121.77		542,287
Burlington, Cedar R. & N.—C. R. I. F. & N. W. Ry	17.88	3,500	62,580
Chicago & North-Western—Toledo & North-Western Ry	24.41	4,700	114,717
Chicago, Iowa & Dakota Railway	35.40	2,000	70,800
Dubuque & Sioux City—Main Line	23.72	7,000	166,040
Iowa Central—Main Line	28.96	5,000	144,800
<i>Harrison</i>	69.740		57,801
Chicago & North-Western Railway	39.35	11,900	468,555
Chicago, Rock Island & St. Paul—Chicago & C. B. Div.	7.31	3,100	22,771
Sioux City & Pacific R. R.	32.40	6,000	194,460
<i>Henry</i>	75.559		358,925
Burlington & Northwestern Railway	9.515	2,000	19,030
Burlington & Western Railway	10.595	1,500	15,892
Chicago, Burlington & Quincy Railroad	19.703	11,500	225,584
Chicago, Ft. Madison & Des Moines Railway	2.67	2,500	6,675
Iowa Central—Eastern Division	18.633	2,875	53,692
St. Louis, Keokuk & North-Western Railroad	14.23	3,000	42,752
<i>Howard</i>	39.03		190,925
Chicago Great Western—Main Line	13.14	5,000	65,700
Chicago, Milwaukee & St. Paul—Iowa and Minn. Div.	24.38	3,000	73,200
Winona & Western Railway	1.51	2,200	3,322
<i>Humboldt</i>	89.80		303,630
Burlington, Cedar R. and N.—C. R. I. F. & N. W. Ry	25.00	3,500	87,500
Chicago & North-Western—Toledo & North-Western Ry	33.14	4,700	155,758
Chicago, Rock Island & Pacific—D. M. & Ft. D. Div.	23.40	6,322	147,622
Minneapolis & St. Louis Railway	23.40	3,500	81,800
<i>Ia</i>	40.38		150,558
Chicago & North-Western—Maple River Branch	38.16	3,900	148,008
Dubuque & Sioux City—Onawa Branch	2.22	2,500	5,550
<i>Iowa</i>	87.84		467,430
Chicago, Milwaukee & St. Paul—Kansas City Division	32.8	4,000	131,200
Chicago, Rock Island & Pacific—Iowa Division	25.16	11,000	276,760
<i>Jackson</i>	77.67		329,462
Chicago & North-Western—Iowa Midland Branch	14.69	2,800	40,880
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	13.32	7,100	94,442
Chicago, Milwaukee & St. Paul—Dubuque Division	11.04	3,900	43,056
Chicago, Milwaukee & St. Paul—Cascade Branch	16.12	2,000	32,240
Chicago, Milwaukee & St. Paul—Maquoketa Branch	2.49	3,000	7,470
<i>Jasper</i>	124.689		740,359
Chicago Great Western—Des M. & St. J. Div.	19.02	4,800	91,296
Chicago, Rock Island & Pacific—Iowa Division	34.13	11,000	375,430
Chicago, Rock Island & Pacific—Newton & Monroe Br.	17.40	5,000	87,000
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	17.40	4,500	77,600
Iowa Central—Main Line	3.98	5,000	19,900
Iowa Central—State Center Branch	5.928	2,575	15,265
Iowa Central—Newton Branch	20.781	2,575	53,511
Iowa Central—Newton Branch—Lyonville Sub.	2.40	3,000	7,200
Iowa Northern Railway	5.93	4,000	23,720

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Jefferson</i>	84.251		563,848
Burlington & Western Railway	17.516	1,900	33,280
Chicago, Burlington & Quincy Railroad	25.735	11,500	295,949
Chicago, Ft. Madison & Des Moines Railway	12.60	2,800	35,300
Chicago, Rock Island & Pacific—Southwestern Div.	30.609	7,700	234,830
Iowa Central—Eastern Division	1.50	2,875	4,312
<i>Johnson</i>	73.32		424,655
Burlington, Cedar Rapids & Northern—Main Line	16.05	6,000	96,300
Burlington, Cedar Rapids & Northern—Muscatine Div.	7.00	4,000	28,000
Burlington, Cedar Rapids & Northern—L. C. & W. Ry.	9.59	3,800	36,502
Burlington, Cedar Rapids & Northern—C. R. & C. Ry.	12.96	4,000	51,840
Chicago, Rock Island & Pacific—Iowa Division	27.15	11,000	298,760
<i>Jones</i>	96.95		404,665
Chicago & North-Western—Iowa Midland Branch	22.98	2,800	64,344
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	23.57	7,100	167,547
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	27.67	3,300	91,341
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line	19.78	3,500	69,230
<i>Keokuk</i>	144.201		688,318
Burlington & Western Railway	13.447	1,500	20,170
Burlington, Cedar Rapids & Northern—L. C. & W. Ry.	61.35	2,800	171,780
Chicago & North-Western—Ottumwa, C. F. & St. Paul Br	16.89	3,000	50,670
Chicago, Milwaukee & St. Paul—Kansas City Division	30.76	4,000	123,040
Chicago, Rock Island & Pacific—Oskaloosa Division	25.72	5,400	138,948
Iowa Central—Eastern Division	29.414	3,578	105,076
<i>Kossuth</i>	107.03		491,187
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.	28.34	3,500	99,190
Chicago & North-Western—Toledo & North-Western Ry	46.51	4,700	218,597
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.35	6,000	146,100
Minneapolis & St. Louis Railway	7.83	3,500	27,390
<i>Lee</i>	100.266		829,726
Chicago, Burlington & Kansas City Railway	10.99	3,500	38,415
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	33.236	7,500	249,720
Chicago, Ft. Madison & Des Moines Railway	20.31	2,500	50,775
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	27.15	5,000	135,750
Chicago, Santa Fe & California Railway	19.81	10,000	198,000
St. Louis, Keokuk & Northwestern Railroad	36.81	3,000	110,430
<i>Linn</i>	151.69		908,000
Burlington, Cedar Rapids & Northern—Main Line	21.66	6,000	140,700
Burlington, Cedar Rapids & Northern—Milwaukee Div.	21.29	4,000	85,160
Chicago & North-Western Railway	29.38	11,000	323,180
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	30.04	7,100	213,884
Chicago, Milwaukee & St. Paul—Kansas City Div.	17.54	4,000	70,160
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line	8.11	3,500	28,385
Dubuque & Sioux City—Cedar Rapids Branch	27.78	2,500	69,450
<i>Louis</i>	67.681		359,900
Burlington & Northwestern Railway	3.146	2,000	6,292
Burlington, Cedar Rapids & Northern—Main Line	23.15	6,500	150,475
Chicago, Rock Island & Pacific—Southwestern Div.	18.91	7,700	145,607
Iowa Central—Eastern Division	22.375	2,875	64,310
<i>Lucas</i>	92.101		415,522
Chicago, Burlington & Quincy Railroad	20.829	11,000	229,119
Chicago, Burlington & Quincy—Chariton Branch	13.741	4,900	67,464
C. B. & Q.—Chariton, D. M. & Southern Railroad	11.561	4,500	52,025
<i>Lyon</i>	110.42		413,248
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry.	37.79	3,500	132,265
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	0.42	6,000	2,520
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	3.64	3,500	12,740
Chicago, St. Paul, Minneapolis & O.—Rock River Br.	17.44	4,125	71,914
Dubuque & Sioux City—Sioux Falls Branch	34.25	3,100	107,175
Sioux City & Northern Railroad	18.48	3,600	66,528
<i>Madison</i>	52.64		272,894
Chicago Great Western—Des Moines & St. Jo. Div.	19.48	4,800	93,504
Chicago, Rock Island & Pacific—Iowa Division	5.48	11,000	60,280
Chicago, Rock Island & Pacific—Des Moines, I. & W. Br.	12.25	5,000	61,250
Des Moines & Kansas City Railway	12.40	2,000	24,890

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Shelby</i>			
Chicago & North-Western—Iowa South-Western Branch	54.68		\$ 327,751
Chicago, Milwaukee & St. Paul—Chicago & O. B. Div.	12.75	3,000	38,250
Chicago, Rock Island & Pacific—Iowa Division	24.81	7,100	176,151
Chicago, Rock Island & Pacific—Harian Branch	6.41	11,000	70,510
	12.71	4,900	62,840
<i>Sioux</i>	146.45		738,643
Chicago & North-Western—Toledo & North-Western Ry	35.06	4,700	164,782
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	39.08	6,000	174,480
Chicago, Milwaukee & St. Paul—Eden Branch	8.99	3,000	26,970
Chicago, Milwaukee & St. Paul—S. City & Dakota Div.	16.88	3,500	59,080
Chicago, St. Paul, Minneapolis & Omaha—Main Line	22.09	9,500	209,855
Dubuque & Sioux City—Sioux Falls Branch	7.08	3,100	21,948
Sioux City & Northern Railroad	37.38	2,600	70,928
<i>Story</i>	96.228		627,541
Ames & College Railway	1.883	500	954
Chicago & North-Western Railway	24.23	11,000	266,230
Chicago & North-Western—Des M. & Minneapolis Br.	25.73	5,200	133,796
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.79	7,100	174,099
Iowa Central—Story City Branch	19.50	2,575	50,213
<i>Tama</i>	104.92		702,932
Burlington, Cedar Rapids & Northern—Pacific Div.	18.05	4,000	72,200
Chicago & North-Western Railway	25.84	11,000	284,740
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	.13	3,000	390
Chicago & North-Western—Toledo & North-Western Ry	22.14	4,700	104,058
Chicago Great Western—Des Moines & St. Joe Div.	12.64	4,800	60,672
Chicago, Milwaukee & St. Paul—Chicago & O. B. Div.	23.22	7,100	166,572
<i>Taylor</i>	60.758		284,712
Chicago, Burlington & Quincy—Creston Branch	28.098	5,000	140,540
Chicago Great Western—Des Moines & St. Joe Div.	5.79	4,800	27,792
Humeston & Shenandoah R. R.	26.96	3,000	80,890
<i>Union</i>	67.284		491,415
Chicago, Burlington & Quincy Railroad	25.267	11,500	289,666
Chicago, Burlington & Quincy—Creston Branch	10.742	3,000	33,710
Chicago, Burlington & Quincy—Creston & North'n R. R.	8.182	4,000	32,698
Chicago Great Western—Des Moines & St. Joe Div.	22.59	4,800	108,432
<i>Van Buren</i>	80.05		317,955
Chicago, Burlington & Kansas City Railway	27.34	3,500	95,655
Chicago, Ft. Madison & Des Moines Railway	14.72	2,500	36,800
Chicago, Rock Island & Pacific—Keosauqua Branch	4.59	4,000	18,000
Chicago, Rock Island & Pacific—Keokuk & D. M. Div.	33.50	5,000	167,500
<i>Wapello</i>	119.489		722,499
Chicago, Burlington & Quincy Railroad	26.856	11,500	308,844
Chicago, Milwaukee & St. Paul—Kansas City Division	27.31	4,000	109,240
Chicago, Ft. Madison & Des Moines Railway	15.00	3,500	52,500
Chicago, Rock Island & Pacific—Southwestern Div.	7.71	7,700	59,267
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	30.00	5,000	150,000
Southern Iowa Railroad	2.81	10,000	28,100
Wabash Railroad	9.803	3,000	29,409
<i>Warren</i>	98.885		397,257
C. B. & Q.—A. K. & D. M. and D. M. & K. R. R.	7.696	5,000	38,480
Chicago, Burlington & Quincy—Chariton, D. M. & S. Ry	21.439	4,500	96,475
Chicago Great Western—Des Moines & St. Joe Div.	15.70	4,800	75,792
Chicago, Rock Island & Pacific—Des Moines, I. & W. Br	20.23	5,000	101,150
Des Moines & Kansas City Railway	27.73	2,000	55,490
<i>Washington</i>	103.663		429,133
Burlington & North-Western Railway	12.99	2,000	25,980
Burlington & Western Railway	13.922	1,500	20,793
Burlington, Cedar Rapids & Northern—Muscatine Div.	4.31	4,000	17,240
Burlington, Cedar Rapids & Northern—I. C. & W. R. R.	20.08	2,800	56,744
Chicago, Rock Island & Pacific—Southwestern Div.	23.64	7,700	187,428
Chicago, Rock Island & Pacific—Oskaloosa Division	14.02	5,400	75,708
Iowa Central—Eastern Division	11.861	2,575	30,512
<i>Warne</i>	79.433		465,618
Chicago, Burlington & Quincy—Chariton Branch	8.893	4,000	37,572
Chicago, Milwaukee & St. Paul—Kansas City Division	14.36	4,000	57,840
Chicago, Rock Island & Pacific—Southwestern Div.	27.75	7,700	211,960
Keokuk & Western Railroad	39.80	3,500	139,300

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Webster</i>	169.532		\$ 687,547
Chicago & North-Western—Toledo & North-Western Ry	25.96	4,700	122,012
Chicago, Rock Island & Pacific—D. M. & Ft. Dodge Div.	32.55	4,600	149,730
Crooked Creek Railroad & Coal Co.	10.60	3,000	31,300
Crooked Creek Railroad & Coal Co.	0.00	500	3,000
Dubuque & Sioux City—Main Line	33.74	7,000	167,180
Mason City & Ft. Dodge Railroad	32.522	2,500	81,369
Minneapolis & St. Louis Railway	35.17	3,800	133,065
<i>Winnebago</i>	49.09		147,318
Burlington, Cedar R. & Northern—C. R. I. F. & N. W. Ry	21.29	4,500	74,515
Minneapolis & St. Louis Railway	20.30	3,500	70,800
<i>Winnebush</i>	82.85		350,064
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.14	4,000	4,560
Burlington, Cedar Rapids & Northern—C. D. & M. Ry.	22.99	2,000	45,000
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	2.47	3,200	7,904
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div.	16.96	5,000	84,800
Chicago, Milwaukee & St. Paul—Decorah Branch	9.54	3,000	28,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.75	6,000	178,500
<i>Woodbury</i>	135.07		609,952
Chicago & North-Western—Maple River Branch	25.69	3,800	97,508
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.02	3,500	111,720
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	5.32	3,800	19,705
Chicago, St. Paul, Minneapolis & Omaha—Main Line	.94	0,500	4,700
Dubuque & Sioux City—Main Line	6.41	7,000	44,870
Dubuque & Sioux City—Osawa Branch	25.94	2,500	64,850
Sioux City & Northern Railroad	5.57	3,800	20,959
Sioux City & Pacific Railroad	22.332	6,000	133,932
Sioux City Terminal Railway & Warehouse Co.	1.28	80,000	102,400
<i>Worth</i>	46.500		171,068
Burlington, Cedar Rapids & Northern—Main Line	7.32	0,500	4,950
Chicago Great Western—Lyle Branch	14.39	3,000	50,365
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	3,000	33,810
Iowa Central—Main Line	2.099	5,000	10,495
Iowa Central—Northwood Branch	11.39	2,575	29,373
Minneapolis & St. Louis Railway	.33	3,500	1,155
<i>Wright</i>	108.873		370,180
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W.	45.04	3,500	157,549
Chicago & North-Western—Toledo & North-Western Ry	23.85	4,700	112,065
Iowa Central—Belmond Branch	6.593	2,575	16,745
Mason City & Ft. Dodge Railroad	33.45	2,500	83,700
Total	5,481.447	\$	\$44,375,916

TABLE No. 3.

Length and assessed value of sleeping-car lines.

NAMES OF RAILROADS USING OR OPERATING SLEEPING CARS.	Miles of road on which sleeping-cars are used or operated.	Assessed value per mile for sleeping-cars.	Aggregate assessed value for sleeping-cars.
Burlington, Cedar Rapids & Northern Railway Company	532.80		\$ 15,712
Main Line	229.25	\$ 70	11,462
Pacific Division	48.12	14	674
Cedar Rapids, Iowa Falls & North-Western Railway	255.43	14	3,576
Chicago & North-Western Railway Company	896.02		22,731
Main Line	353.33	60	17,696
Maple River Branch	156.49	14	2,233
Toledo & North-Western Railway	383.20	10	3,832
Chicago, Burlington & Quincy Railway Company	322.364		17,175
Main Line	290.088	60	14,004
Keokuk & St. Paul Railway	42.376	73	3,171
Chicago Great Western Railway Company	434.95		28,272
Main Line	142.88	65	9,287
Des Moines & St. Joseph Division	228.12	65	14,828
Waverly Branch	63.95	65	4,157
Chicago, Milwaukee & St. Paul Railway Company	27.95		196
Austin Branch	27.95	7	196
Chicago, Rock Island & Pacific Railway Company	561.83		20,250
Iowa Division	317.75	45	14,289
Southwestern Division	193.89	26	5,041
Okauchosa Division	52.19	10	522
Des Moines & Ft. Dodge Division	28	11	418
Chicago, St. Paul, Minneapolis & Omaha Railway Company	37.10		2,284
Main Line	37.10	40	2,284
Chicago, Santa Fe & California Railway Company	19.81		1,486
Main Line	19.81	75	1,486
Dubuque & Sioux City Railway Company	396.08		17,380
Main Line	326.38	50	16,259
Sioux Falls Branch	70.10	15	1,051
Iowa Central Railway Company	239.827		7,105
Main Line	144.70	30	4,341
Eastern Division	95.127	30	2,854
Kansas City, St. Joseph & Council Bluffs Railway Company	34.46		5,446
Kansas City, St. Joseph & Council Bluffs Railroad	54.45	100	5,445
Omaha & St. Louis Railway Company	66.98		1,340
Main Line	66.98	20	1,340
Minneapolis & St. Louis Railway Company	137.89		3,171
Minneapolis & St. Louis Railway	137.89	23	3,171
Sioux City & Pacific Railway Company	80.47		4,024
Sioux City & Pacific Railway	80.47	50	4,024
Union Pacific Railway Company	2.06		140
Main Line	2.06	68	140
Wabash Railway Company	85.18		2,805
Wabash Railroad	40.31	33	1,433
Des Moines & St. Louis Railroad	41.87	33	1,382
Total	3,956.371		\$ 159,687

TABLE No. 4.

Length and assessed value of sleeping-car lines by counties.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Adair	8.56		\$ 383
Chicago, Rock Island & Pacific—Iowa Division	8.56	\$ 45	383
Adams	20.475		1,334
Chicago, Burlington & Quincy Railroad	20.475	50	1,334
Appanoose	37.131		1,016
Chicago, Rock Island & Pacific—Southwestern Division	37.131	26	776
Wabash Railroad	7.291	34	249
Benett	62.70		1,600
Burlington, Cedar Rapids & Northern—Main Line	32.01	50	1,600
Burlington, Cedar Rapids & Northern—Pacific Division	14.85	14	208
Chicago & North-Western Railway	24.84	50	1,242
Block House	69.88		4,950
Burlington, Cedar Rapids & Northern—Main Line	39.74	50	1,987
Chicago Great Western—Des Moines & St. Joe Div.	29.43	65	1,977
Dubuque & Sioux City—Main Line	98.72	50	4,936
Boone	59.91		1,983
Chicago & North-Western Railway	27.53	50	1,376
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	1.70	11	19
Minneapolis & St. Louis Railroad	34.68	33	568
Bremer	36.74		2,225
Burlington, Cedar Rapids & Northern—Main Line	4.18	50	209
Chicago Great Western—Main Line	6.03	63	382
Chicago Great Western—Waverly Branch	26.52	65	1,726
Buchanan	38.81		2,167
Chicago Great Western—Main Line	11.41	85	742
Chicago Great Western—Des Moines & St. Joe Div.	2.80	65	188
Dubuque & Sioux City—Main Line	24.63	90	2,227
Buena Vista	49.18		1,508
Chicago & North-Western—Toledo & North-Western Ry.	23.77	10	238
Dubuque & Sioux City—Main Line	35.41	50	1,770
Butler	73.78		4,103
Burlington, Cedar Rapids & Northern—Main Line	21.06	50	1,053
Chicago Great Western—Waverly Branch	27.81	65	1,808
Dubuque & Sioux City—Main Line	24.91	50	1,245
Calhoun	38.69		2,991
Chicago & North-Western—Toledo & North-Western Ry.	33.84	70	2,378
Dubuque & Sioux City—Main Line	14.85	50	743
Carroll	64.73		1,401
Chicago & North-Western Railway	25.41	50	1,270
Chicago & North-Western—Maple River Branch	9.34	14	131
Cass	27.45		1,226
Chicago, Rock Island & Pacific—Iowa Division	27.45	45	1,226
Cedar	40.81		2,926
Burlington, Cedar Rapids & Northern—Main Line	8.95	50	447
Chicago & North-Western Railway	24.98	50	1,249
Chicago, Rock Island & Pacific—Iowa Division	6.88	45	310
Cerro Gordo	35.30		1,062
Burlington, Cedar Rapids & Northern—Main Line	16.57	50	829
Chicago, Milwaukee & St. Paul—Austin Branch	8.93	7	62
Iowa Central—Main Line	15.70	39	471
Cherokee	41.20		1,661
Dubuque & Sioux City—Main Line	29.50	59	1,490
Dubuque & Sioux City—Sioux Falls Branch	11.40	15	171

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Chicagoau	25.70		1,671
Chicago Great Western—Main Line	25.70	\$ 65	1,671
Clarke	26.498		1,325
Chicago, Burlington & Quincy Railroad	26.498	50	1,325
Clay	5.70		37
Chicago & North-Western—Toledo & North-Western Ry	5.70	65	37
Clinton	40.17		2,009
Chicago & North-Western Railway	40.17	50	2,009
Crawford	31.56		1,578
Chicago & North-Western Railway	31.56	50	1,578
Dallas	44.56		1,087
Chicago, Rock Island & Pacific—Iowa Division	17.56		780
Chicago, Rock Island & Pacific—Des M. & Ft. Dodge Div	27.00	11	297
Davis	40.120		1,461
Chicago, Rock Island & Pacific—Southwestern Division	23.88	26	565
Wabash Railroad	36.246	38	860
Delaware	50.09		2,869
Chicago Great Western—Main Line	25.02	65	1,625
Dubuque & Sioux City—Main Line	24.47	50	1,224
Des Moines	48.218		2,635
Burlington, Cedar Rapids & Northern—Main Line	21.18	50	1,059
Chicago, Burlington & Quincy Railroad	18.058		676
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	8.98	75	673
Dickinson	29.80		417
Burlington, Cedar Rapids & North'n—C. R., I. F. & N. W. Ry	29.80	14	417
Dubuque	61.06		3,022
Chicago Great Western—Main Line	31.20	65	2,028
Dubuque & Sioux City—Main Line	29.80	30	1,400
Emmet	18.59		960
Burlington, Cedar Rapids & North'n—C. R., I. F. & N. W. Ry	18.59	14	260
Fayette	30.65		1,732
Chicago Great Western—Main Line	19.82	65	1,288
Chicago Great Western—Des Moines & St. Joe. Division	6.88	65	444
Floyd	20.57		1,028
Burlington, Cedar Rapids & Northern—Main Line	20.50	50	1,028
Franklin	60.19		1,966
Chicago Great Western—Waverly Branch	9.62	65	325
Burlington, Cedar Rapids & North'n—C. R., I. F. & N. W. Ry	11.38	14	173
Dubuque & Sioux City—Main Line	1.10	30	33
Iowa Central—Main Line	27.09	30	813
Fremont	38.532		3,183
Kansas City, St. Joseph & Council Bluffs Railroad	29.783	100	2,978
Omaha & St. Louis Railway	8.749	20	175
Greene	34.51		1,226
Chicago & North-Western Railway	34.51	30	1,226
Grundy	47.26		1,022
Burlington, Cedar Rapids & Northern—Pacific Division	15.23	14	213
Burlington, Cedar Rapids & North'n—C. R., I. F. & N. W. Ry	11.13	14	156
Chicago & North-Western—Toledo & North-Western Ry	12.79	10	128
Chicago Great Western—Des Moines & St. Joe Division	7.95	65	517
Dubuque & Sioux City—Main Line	.17	50	8
Guthrie	19.32		860
Chicago, Rock Island & Pacific—Iowa Division	19.32	45	860
Hamilton	65.73		1,616
Chicago & North-Western—Toledo & North-Western Ry	45.58	10	456
Dubuque & Sioux City—Main Line	23.20	50	1,160
Hancock	35.71		561
Minneapolis & St. Louis Railway	25.71	23	591
Harold	95.37		3,593
Burlington, Cedar Rapids & North'n—C. R., I. F. & N. W. Ry	17.88	14	250
Chicago & North-Western—Toledo & North-Western Ry	24.51	10	245
Dubuque & Sioux City—Main Line	23.72	50	1,186
Iowa Central—Main Line	28.96	30	869
Harrison	62.73		3,138
Chicago & North-Western Railway	30.83	50	1,516
Sioux City & Pacific Railroad	29.40	50	1,470
Henry	58.258		1,645
Chicago, Burlington & Quincy Railroad	19.703	50	985
Iowa Central—Eastern Division	18.653	30	560

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Howard	13.14		854
Chicago Great Western—Main Line	13.14	\$ 65	854
Humboldt	53.64		1,240
Burlington, Cedar Rapids & North'n—C. R., I. F. & N. W. Ry	35.00	14	350
Chicago & North-Western—Toledo & North-Western Ry	35.14	10	332
Minneapolis & St. Louis Railway	23.40	33	538
Ia	38.18		834
Chicago & North-Western—Maple River Branch	38.16	14	534
Iowa	35.16		1,132
Chicago, Rock Island & Pacific—Iowa Division	25.16	45	1,132
Jasper	57.13		2,862
Chicago Great Western—Des Moines & St. Joe. Div	19.22	65	1,258
Chicago, Rock Island & Pacific, Iowa Division	24.13	45	1,086
Iowa Central—Main Line	8.98	80	130
Jefferson	53.833		3,023
Chicago, Burlington & Quincy Railroad	25.733	50	1,287
Chicago, Rock Island & Pacific—Southwestern Division	25.60	20	511
Iowa Central—Eastern Division	1.50	30	45
Johnson	45.21		2,025
Burlington, Cedar Rapids & Northern—Main Line	16.03	50	803
Chicago, Rock Island & Pacific—Iowa Division	27.16	45	1,222
Keokuk	52.144		1,050
Chicago, Rock Island & Pacific—Oskaloosa Division	25.73	10	257
Iowa Central—Eastern Division	26.414	30	793
Kossuth	58.91		705
Burlington, Cedar R. & Northern—C. R., I. F. & N. W. Ry	4.30	14	60
Chicago & North-Western—Toledo & North-Western Ry	46.51	10	465
Minneapolis & St. Louis Railroad	7.80	23	180
Lee	53.166		3,363
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	33.295	75	2,497
Chicago, Santa Fe & California Railway	19.81	75	1,486
Linn	51.04		2,532
Burlington, Cedar Rapids & Northern—Main Line	21.96	50	1,183
Chicago & North-Western Railway	29.38	60	1,469
Louis	64.433		2,320
Burlington, Cedar Rapids & Northern—Main Line	23.15	50	1,157
Chicago, Rock Island & Pacific—Southwestern Division	18.91	36	492
Iowa Central—Eastern Division	22.375	30	671
Lucas	26.829		1,341
Chicago, Burlington & Quincy Railroad	26.829	30	1,341
Lyon	62.04		803
Burlington, Cedar Rapids & Northern—C. R., I. F. & N. W. Ry	37.79	14	529
Dubuque & Sioux City—Sioux Falls Branch	24.25	15	364
Madison	37.96		1,648
Chicago Great Western—Des Moines & St. Joe Division	19.48	85	1,296
Chicago, Rock Island & Pacific—Iowa Division	8.48	45	382
Mahaska	34.134		1,015
Chicago, Rock Island & Pacific—Oskaloosa Division	13.44	10	135
Iowa Central—Main Line	16.27	30	491
Iowa Central—Eastern Division	14.324	30	430
Marton	26.96		888
Wabash—Des Moines & St. Louis Railroad	26.96	33	895
Marshall	67.56		4,259
Chicago & North-Western Railway	25.99	50	1,299
Chicago Great Western—Des Moines & St. Joe Division	31.76	65	2,066
Iowa Central—Main Line	29.79	30	894
Mills	39.54		3,773
Chicago, Burlington & Quincy Railroad	29.54	50	1,477
Kansas City, St. Joseph & Council Bluffs R. R.	17.963	100	1,796
Omaha & St. Louis Railway	25.09	30	754
Mitchell	17.65		898
Chicago Great Western—Main Line	9.56	65	624
Chicago, Milwaukee & St. Paul—Austin Branch	7.75	7	54
Monona	50.10		1,628
Chicago & North-Western—Maple River Branch	24.35	14	341
Sioux City & Pacific Railroad	25.75	50	1,287
Monroe	27.819		1,391
Chicago, Burlington & Quincy Railroad	27.819	50	1,391

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Montgomery	27.081		1,354
Chicago, Burlington & Quincy Railroad	27.081	50	1,354
Muscatine	66.11		2,643
Burlington, Cedar Rapids & Northern—Main Line	18.91	50	945
Chicago, Rock Island & Pacific—Iowa Division	24.77	45	1,115
Chicago, Rock Island & Pacific—Southwestern Division	22.45	29	651
O'Brien	59.28		928
Chicago & North-Western—Toledo & North-Western Ry	25.30	10	253
Chicago, St. Paul, Minneapolis & Omaha—Main Line	6.61	40	264
Dubuque & Sioux City—Sioux Falls Branch	27.37	15	411
Oceola	44.22		1,367
Burlington, Cedar Rapids & Northern—C. R., I. F. & N. W.	26.24	14	368
Chicago, St. Paul, Minneapolis & Omaha—Main Line	17.98	40	719
Page	19.801		396
Omaha & St. Louis Railway	19.801	20	396
Palo Alto	27.28		383
Burlington, Cedar Rapids & N.—C. R., I. F. & N. W. Ry	27.28	14	383
Plymouth	52.39		2,228
Chicago & North-Western—Maple River Branch	7.96	14	111
Chicago, St. Paul, Minneapolis & Omaha—Main Line	9.48	40	379
Dubuque & Sioux City—Main Line	34.95	50	1,748
Pocahontas	35.08		732
Chicago & North-Western—Toledo & North-Western Ry	24.18	10	242
Dubuque & Sioux City—Main Line	9.80	50	490
Polk	80.65		3,720
Chicago Great Western—Des Moines & St. Joe Division	28.99	65	1,884
Chicago, Rock Island & Pacific—Iowa Division	47.05	45	1,244
Chicago, Rock Island & Pacific—Keokuk & Des Moines Div.	9.30	10	93
Wabash—Des Moines & St. Louis Railroad	15.01	33	496
Pottawattamie	85.594		4,945
Chicago & North-Western Railway	19.06	50	953
Chicago, Rock Island & Pacific—Iowa Division	45.02	45	2,026
Kansas City, St. Joseph & Council Bluffs Railroad	6.714	100	671
Omaha & St. Louis Railway	12.74	20	255
Union Pacific—Union Division	9.06	68	616
Poweshiek	48.34		1,833
Chicago, Rock Island & Pacific—Iowa Division	25.53	45	1,149
Iowa Central—Main Line	22.81	50	1,140
Ringgold	23.94		1,556
Chicago Great Western—Des Moines & St. Joe Div.	23.94	65	1,556
Sac	62.59		842
Chicago & North-Western—Maple River Branch	54.02	14	756
Chicago & North-Western—Toledo & North-Western Ry	8.57	10	86
Scott	25.79		961
Chicago, Rock Island & Pacific—Iowa Division	13.71	45	617
Chicago, Rock Island & Pacific—Southwestern Division	12.08	26	314
Shelby	6.41		288
Chicago, Rock Island & Pacific—Iowa Division	6.41	45	288
Sioux	54.23		1,540
Chicago & North-Western—Toledo & North-Western Ry	35.36	10	354
Chicago, St. Paul, Minneapolis & Omaha—Main Line	22.00	40	884
Dubuque & Sioux City—Sioux Falls Branch	7.08	15	106
Story	24.22		1,211
Chicago & North-Western Railway	24.22	50	1,211
Tama	78.17		2,562
Burlington, Cedar Rapids & Northern—Pacific Division	18.05	14	253
Chicago & North-Western Railway	25.34	50	1,267
Chicago & North-Western—Toledo & North-Western Ry	22.14	10	221
Chicago Great Western—Des Moines & St. Joe Division	12.64	65	822
Taylor	5.79		376
Chicago Great Western—Des Moines & St. Joe Division	5.79	65	376
Union	48.281		2,758
Chicago, Burlington & Quincy Railroad	25.797	50	1,290
Chicago Great Western—Des Moines & St. Joe Division	22.59	65	1,468
Wapello	44.399		1,897
Chicago, Burlington & Quincy Railroad	29.896	50	1,495
Chicago, Rock Island & Pacific—Southwestern Division	7.71	26	201
Wabash Railroad	9.803	33	323

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Warren	15.70		1,026
Chicago Great Western—Des Moines & St. Joe Division	15.70	65	1,026
Washington	81.821		1,663
Chicago, Rock Island & Pacific—Southwestern Division	25.64	36	923
Chicago, Rock Island & Pacific—Oskaloosa Division	14.02	10	140
Iowa Central—Eastern Division	11.861	30	356
Wayne	27.78		722
Chicago, Rock Island & Pacific—Southwestern Division	27.78	26	722
Webster	47.87		2,405
Chicago & North-Western—Toledo & North-Western Ry	25.96	10	259
Dubuque & Sioux City—Main Line	26.74	50	1,337
Minneapolis & St. Louis Railway	35.17	23	809
Winneshiek	20.80		478
Minneapolis & St. Louis Railway	20.80	23	478
Woodbury	55.33		1,583
Chicago & North-Western—Maple River Branch	25.06	14	350
Chicago, St. Paul, Minneapolis & Omaha—Main Line	9.4	40	376
Dubuque & Sioux City—Main Line	6.41	50	320
Sioux City & Pacific Railroad	22.32	50	1,116
Worth	18.22		447
Burlington, Cedar Rapids & Northern—Main Line	7.22	50	361
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	7	79
Minneapolis & St. Louis Railway	9.73	25	243
Wright	68.89		869
Burlington, Cedar Rapids & North—C. R., I. F. & N. W. Ry	43.04	14	601
Chicago & North-Western—Toledo & North-Western Ry	23.85	10	238
Total	8,956.371		\$ 150,637

TABLE No. 5.

Gross earnings, operating expenses, and net earnings or loss of each railroad in this state for the year 1896, and taxes paid.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Taxes paid in 1896.
	Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.		
					Total.	Per mile.	Total.	Per mile.	
Albia & Centerville Railway.....	\$ 43,802.08	1,792.25	\$ 29,062.08	1,213.07	\$ 14,140.00	\$ 578.58			\$ 1,284.94
Ames & College Railway.....	5,286.82	2,735.09	4,437.77	2,341.29	949.15	484.36			50.69
Roone Valley Coal & Railway Co.....	961.76	120.58							
Burlington & Northwestern Railway.....	67,065.06	1,732.29	43,000.39	1,112.76	23,995.67	619.93			1,577.06
Burlington & Western Railway.....	95,641.50	1,352.72	86,039.57	1,216.91	9,601.73	125.81			2,721.87
<i>Burlington, Cedar Rapids & Northern Ry.—</i>									
Main Line.....									
Waverly Short Line.....									
Milwaukee Division.....	2,441,824.51	5,928.28	1,852,615.84	3,807.60	889,208.77	2,180.71			54,745.47
Muscatine Division.....									
Pacific Division.....									
Iowa City & Western Railway.....	165,527.82	1,441.29	131,408.28	1,799.91			\$ 26,170.46	\$ 338.40	5,050.00
Cedar Rapids, Iowa Falls & N. W. Ry.....	1,191,281.92	3,510.13	860,154.91	2,592.43	311,127.00	721.70			45,490.36
Cedar Rapids & Clinton Railway.....	373,811.40	3,949.37	192,691.26	2,311.61	180,320.20	1,997.79			6,950.00
Chicago, Decorah & Minnesota Railway.....	82,671.17	931.39	33,844.87	1,452.37			11,077.50	501.19	1,450.00
Davenport, Iowa & Dakota Railway.....	69,183.73	2,195.61	53,854.82	1,772.60	15,328.91	423.01			2,400.00
Total.....	\$4,063,241.65	\$ 4,280.18	\$2,820,610.03	\$ 2,977.44	\$1,282,736.62	\$ 1,302.73			\$ 117,094.53
<i>Chicago & North-Western Railway—</i>									
Chicago & North-Western Railway.....	5,325,859.65	15,073.33	3,995,144.02	8,505.59	2,329,715.63	5,568.12			120,331.66
Iowa Midland Branch.....	69,030.81	922.82	169,554.72	2,201.97			91,503.91	280.15	6,168.00
Stanwood & Tipton Branch.....	7,104.45	825.82	25,373.94	2,985.17			18,769.49	2,149.35	490.00
Ottumwa, Cedar Falls & St. Paul Branch.....	86,816.24	1,356.50	224,474.17	3,538.81			139,667.93	2,182.31	5,355.13
Des Moines & Minneapolis Branch.....	238,794.92	4,163.50	284,365.75	4,698.75			25,530.83	445.52	9,919.03
Iowa Southwestern Branch.....	34,328.25	691.86	79,489.28	1,534.42					3,310.41
Maple River Branch.....	274,634.24	1,718.19	202,937.10	1,372.43	71,697.05	445.75	45,260.65	873.37	22,667.48
Toledo & North-Western Railway.....	1,684,963.11	4,399.04	1,288,881.19	3,263.43	395,701.92	1,032.63			60,447.76
Iowa Railway, Coal & Manufacturing Co.....	34,425.69	10,622.33	11,196.70	3,415.17	23,228.99	7,147.17			863.72
Total.....	\$7,754,836.74	\$ 7,732.20	\$5,264,376.05	\$ 4,570.12	\$2,400,516.69	\$ 2,162.08			\$ 241,863.35
Chicago, Burlington & Kansas City Railway.....	175,640.83	2,262.23	112,826.69	1,453.12	62,819.31	809.11			6,902.29
Chicago, Burlington & Northern Railway.....	5,367.92	10,690.08	29,035.35	54,521.33			28,637.43	44,431.26	1,371.95
<i>Chicago, Burlington & Quincy Railway—</i>									
Chicago, Burlington & Quincy Railroad.....	3,929,522.00	13,951.59	2,549,224.00	9,050.95	1,380,288.00	4,900.64			108,270.00
Keokuk & St. Paul Railroad.....	293,614.00	4,816.30	119,992.00	2,338.00	80,622.00	1,978.00			11,930.00
Chariton Branch.....	43,772.00	1,197.88	69,254.00	1,651.88			16,582.00	453.80	4,481.00
Creston Branch.....	64,407.00	1,099.07	64,725.00	1,502.46	28,210.00	6.61			7,404.00
Nebraska City Branch.....	47,767.00	1,218.26	67,926.00	1,733.41			39,159.00	814.16	5,073.00
Moulton & Albia Railroad.....			1,682.50				17,662.00	209.48	151.00
Albia, K. & D. M. and D. M. & K. Railroad.....	116,838.00	1,723.02	134,495.00	1,982.50			5,578.00	169.03	4,817.00
Chariton, Des Moines & Southern Railroad.....	38,877.00	1,178.09	44,455.00	1,347.12					4,817.00
Leon, Mt. Airy & S. W. and St. J. & D. M.....	65,500.00	1,206.83	99,823.00	1,672.20			25,318.00	468.37	5,724.00
Creston & Northern Railroad.....	27,723.00	1,060.68	28,365.00	1,023.50			632.00	22.82	3,712.00
Western Iowa Railroad.....	9,131.00	448.37	16,657.00	817.92			7,324.00	369.55	3,764.00
Brownville & Nodaway Valley Railroad.....	39,943.00	754.83	25,563.00	1,023.56			6,790.00	268.74	2,771.00
Charleota, College Springs & S. W. Railroad.....	12,985.00	782.78	18,622.00	1,173.32			6,337.00	412.58	1,723.00
Red Oak & Atlantic Railroad.....	13,177.00	732.38	18,434.00	1,054.01			5,247.00	291.63	2,169.00
Nebraska City, Sidney & N. E. Railroad.....	5,477.00	260.10	17,384.00	825.56			11,907.00	605.46	2,438.00
Hastings & Avoca Railroad.....	6,817.00	433.45	9,234.00	588.48			2,437.00	158.03	1,906.00
Total.....	\$4,622,753.60	\$ 6,117.89	\$3,365,523.00	4,324.95	\$1,267,838.00	\$ 1,792.91			\$ 174,556.00
Chicago, Ft. Madison & Des Moines Railway.....	83,730.80	1,175.18	56,672.66	794.86	27,136.94	380.32			3,746.78
Chicago Great Western Railway.....	2,068,298.28	4,474.82	1,790,903.94	3,873.73	277,794.74	600.99			64,880.43
Chicago, Iowa & Dakota Railway.....	34,155.30	1,263.76	26,159.42	990.55	8,095.88	303.21			1,348.43
<i>Chicago, Milwaukee & St. Paul Railway—</i>									
Chicago & Council Bluffs Division.....	5,219,748.43	8,075.58	3,502,288.13	4,445.37	1,797,499.29	3,630.61			72,154.29
Kansas City Division.....	780,453.59	4,817.89	384,362.96	3,765.92	173,812.81	1,111.97			15,695.16
Sioux City Branch.....	168,056.41	2,983.88	212,459.91	2,577.42	56,695.59	495.99			11,946.25
Dubuque Division.....	620,696.14	4,696.24	454,972.69	3,534.33	163,013.45	1,349.91			59,133.90
Cascade Branch.....	14,820.84	416.07	34,781.37	976.46			\$ 19,960.78	\$ 699.32	1,925.16
Voiga Branch.....	24,744.35	425.69	42,189.81	734.78			17,445.46	299.70	6,076.25
Waukon Branch.....	13,412.29	588.00	16,094.29	704.27			6,623.00	116.27	1,363.20
Davenport & Northwestern Lines.....	226,632.73	1,724.37	226,044.04	1,973.11			32,410.28	214.54	11,325.50
Dubuque Southwestern Lines.....	15,441.56	1,729.12	87,882.97	2,077.65			12,151.41	275.59	1,459.19
Maquoketa Branch.....	34,721.17	1,076.83	37,646.64	1,169.51			2,925.47	90.88	2,621.94
Clinton Branch.....	21,871.39	2,186.35	38,412.11	3,225.06			10,740.72	1,068.72	1,716.02
Iowa & Minnesota Division.....	169,087.05	3,879.97	97,282.55	2,363.23	69,135.40	1,528.74			6,678.94
Decorah Branch.....	10,823.92	1,146.62	18,700.99	1,960.28			7,707.07	814.15	790.14
Austin Branch.....	86,876.08	3,360.40	38,730.31	2,031.85	38,265.75	1,698.54			2,920.22
Iowa & Dakota Division.....	1,816,918.23	6,736.23	1,054,828.94	3,215.86	829,199.81	2,863.37			36,315.95
Elkader Branch.....	7,181.09	374.01	17,758.59	974.91			10,377.20	360.59	1,459.19
Spirit Lake Branch.....	14,609.33	729.37	15,276.51	762.99			697.18	35.31	2,465.45
Sioux City & Dakota Division.....	89,224.84	2,216.16	62,932.14	1,551.98	26,292.70	663.19			5,668.61
Eden Branch.....	1,848.80	305.65	6,577.94	731.65			4,728.74	626.00	782.87
Total.....	\$7,358,911.94	\$ 4,630.53	\$4,678,322.11	\$ 3,684.74	\$2,482,578.30	\$ 1,605.78			\$ 228,473.38

*Not operated during 1896.

TABLE No. 5—CONTINUED.

NAME OF ROAD.	GROSS EARNINGS.		OPERATING EXPENSES.		NET EARNINGS OR LOSS.				Total in 1926.
	Total.	Per mile.	Total.	Per mile.	NET EARNINGS.		LOSS.		
					Total.	Per mile.	Total.	Per mile.	
Chicago, Rock Island & Pacific Railway—									
Iowa Division.....	\$3,340,415.86	\$ 10,512.71	\$1,922,225.99	\$ 6,049.49	\$1,418,189.87	\$ 4,463.22			\$ 116,690.41
Southwestern Division.....	1,225,339.02	6,835.47	835,994.48	4,414.85	469,344.54	2,450.62			38,577.53
Oskaloosa Division.....	108,850.45	1,351.05	83,375.53	1,054.38	25,474.92	296.67			11,541.37
Wilton Branch.....	13,990.32	1,168.31	12,369.06	1,032.48	1,621.26	135.83			1,165.63
Wilton & Tipton Branch.....									80.46
Newton & Monroe Branch.....	7,181.04	423.41	12,124.02	712.18			\$ 4,942.98	\$ 290.77	2,312.02
Des Moines, Indianola & Winterset Branch.....	75,737.82	1,609.05	44,706.02	949.79	31,031.80	659.26			6,751.47
Guthrie Center Branch.....	11,182.95	767.01	12,119.56	831.25			930.61	64.24	1,049.88
Audubon Branch.....	35,379.78	1,451.72	22,329.13	930.28	13,050.65	511.44			3,844.90
Griswold Branch.....	11,485.34	780.78	15,755.04	1,071.04			4,309.26	390.30	2,432.32
Harlan Branch.....	11,849.24	1,000.78	12,629.09	1,066.61			779.85	61.80	1,579.73
Carson Branch.....	11,514.55	679.90	14,404.57	817.98			2,990.02	147.08	2,822.71
Keosauqua Branch.....	2,738.76	608.62	10,008.52	2,337.45			7,329.76	1,028.84	457.29
Keokuk & Des Moines Division.....	542,069.53	3,341.98	363,336.68	2,240.05	178,732.85	1,101.90			24,956.94
Des Moines & Fort Dodge Division.....	476,296.88	3,442.45	263,610.49	1,908.25	212,686.39	1,537.30			21,640.02
Total.....	\$5,972,246.51	\$ 6,028.39	\$3,045,548.58	\$ 3,435.60	\$2,926,797.93	\$ 2,192.75			\$83,921.00
Chicago, St. Paul, Minneapolis & Omaha Railway									
Main Line.....	\$32,754.55	9,330.20	314,470.83	5,567.37	218,283.72	3,822.83			15,873.02
Rock River Branch.....	7,366.90	422.41	4,815.79	276.13	2,551.11	142.08			3,189.76
Total.....	\$ 40,121.45	\$ 7,346.01	\$19,286.62	\$ 4,283.42	\$20,834.83	\$ 2,964.91			\$ 19,062.78
Chicago, Santa Fe & California Railway									
Crooked Creek Railway & Coal Company.....	100,657.69	5,081.15	66,794.41	3,371.75	33,863.28	1,700.40			10,490.44
Des Moines & Kansas City Railway.....	13,194.93	580.00	14,955.63	668.54			\$ 1,710.70	\$ 82.67	1,413.66
Des Moines, Northern & Western Railway.....	107,171.47	1,069.90	210,240.69	2,098.82			103,069.92	1,028.93	77.41
Des Moines Union Railway.....	442,252.60	2,993.04	307,742.29	2,082.72	134,510.31	910.82			13,046.00
Dubuque & Sioux City Railway—									
Main Line.....	2,271,691.08	6,966.00	1,297,415.74	3,959.44	1,011,275.34	3,006.56			63,234.51
Onawa Branch.....	38,083.24	644.39	59,732.90	1,416.79			45,048.70	722.44	6,393.74
Sioux Falls Branch.....	116,862.61	1,667.08	117,175.17	1,671.54			312.56	4.40	8,424.93
Cedar Rapids Branch.....	86,743.45	1,355.85	76,548.57	1,289.12			19,806.12	473.27	3,191.92
Cedar Falls & Minnesota Railroad.....	118,382.05	1,565.92	139,159.56	1,841.22			30,807.51	375.30	8,324.94
Total.....	\$2,601,731.43	\$ 4,538.88	\$1,977,951.04	\$ 2,925.68	\$84,700.39	\$ 1,612.30			\$ 88,470.14
Humston & Shenandoah Railroad.....									
Iowa Central Railway.....	126,816.39	1,329.62	132,476.87	1,387.81			5,649.88	59.19	8,296.04
Iowa Northern Railway.....	1,029,741.22	3,171.05	895,115.19	2,614.55	444,429.13	1,976.50			45,829.74
Kansas City, Council Bluffs & St. Joseph.....	14,007.84	2,372.31	10,701.85	1,804.69	3,365.99	567.02			447.54
Tarkio Valley Railroad.....	175,992.00	3,231.58	170,125.24	3,124.04	5,856.85	107.54			6,694.11
Total.....	\$ 182,510.62	\$ 3,116.75	\$ 177,224.22	\$ 3,026.47	\$ 5,286.40	\$ 60.29			\$ 6,916.96
Keokuk & Western Railway.....									
Mason City & Ft. Dodge Railway.....	391,360.54	2,785.53	132,079.06	1,807.32	65,514.48	951.21			7,158.12
Minneapolis & St. Louis Railway.....	195,614.84	1,949.07	95,239.79	1,015.16	73,292.05	863.88			6,851.50
Omaha & St. Louis Railway.....	344,368.62	2,863.92	359,541.88	2,556.69	42,364.74	367.24			17,538.82
St. Louis, Keokuk & Northern Railway.....	149,758.58	2,235.84	182,408.80	1,976.84	17,547.22	269.01			8,786.27
Sioux City & Northern Railway.....	91,431.30	1,838.83	44,165.33	864.97	51,265.97	1,093.89			3,724.25
Sioux City & Pacific Railway.....	189,270.73	2,467.68	138,591.83	1,868.76	30,769.90	661.95			10,088.79
Sioux City Terminal Railway & Warehouse Co.....	535,165.56	4,165.10	228,621.38	2,841.08	161,544.18	1,234.02			14,082.56
Southern Iowa Railway.....	85,662.94	20,049.17	7,099.61	5,829.07	18,163.34	14,190.10			7,545.93
Tabor & Northern Railway.....	9,638.66	1,088.82	8,397.97	955.40	1,260.69	143.42			142.43
Toledo, Peoria & Western Railway.....	No report.								
Union Pacific Railway.....	291,069.23	97,602.05	174,398.89	81,019.96	20,731.34	12,986.09			29,673.00
Wabash Railway.....	251,029.81	2,896.51	217,242.77	1,995.44	38,995.04	311.07			10,800.00
Winona & Western Railway.....	29,076.83	1,242.07	36,931.57	1,169.44	2,144.96	91.63			1,908.13

APPENDIX.

TABLE No. 1.

*Abstract of assessments of railroad property in the state of Iowa for the years 1874 to 1897 inclusive.

YEARS.	Miles of road.	ASSESSED VALUE.		GROSS EARNINGS.		Percentage.
		Total.	Per mile.	Total.	Per mile.	
1874	3,528	\$ 21,719,800	\$ 5,899	\$ 15,430,020	\$ 4,139	141
1875	3,765	21,989,658	5,840	15,508,938	4,135	141
1876	3,853	22,569,983	5,860	18,422,548	4,819	122
1877	3,938	22,421,070	5,694	17,321,070	4,379	130
1878	4,073	21,819,973	5,366	17,847,738	4,389	121
1879	4,323	22,540,904	5,214	21,394,375	4,936	106
1880	4,811	24,039,126	4,997	23,956,165	4,834	105
1881	5,299	25,742,902	4,853	27,797,143	5,275	93
1882	5,732	26,292,284	4,587	29,273,633	5,108	89
1883	6,732	26,332,740	4,171	31,153,363	4,587	91
1884	7,106	29,986,869	4,206	33,490,225	4,694	84
1885	7,445	31,715,836	4,206	34,149,134	4,587	92
1886	7,490	33,216,088	4,435	35,492,423	4,739	94
1887	7,912	38,370,891	4,850	35,231,296	4,691	109
1888	8,291	42,100,575	5,198	37,792,535	4,765	114
1889	8,208	43,271,068	5,214	36,985,994	4,490	119
1890	8,260	42,858,800	5,189	37,463,779	4,536	114
1891	8,377	44,858,000	5,319	37,689,553	4,522	118
1892	8,403	44,696,107	5,316	40,416,488	4,810	111
1893	8,475	44,869,784	5,292	44,384,059	5,253	101
1894	8,477	44,873,980	5,292	45,534,072	5,029	105
1895	8,481	44,376,543	5,232	35,871,444	4,230	124
1896	8,487	44,381,311	5,229	37,652,442	4,438	115
1897	8,481	44,073,010	5,232	39,622,200	4,671	113

*This table shows the aggregate assessed value and the averaged assessed value per mile of the railroad property of this state, as fixed by the executive council on the first Monday in March of the respective years named in the left hand column. The items "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the first day of December last preceding. The right hand column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year.

*This amount is based on the average number of miles of road operated within this state for the entire year ending December 31st of the year preceding.

TABLE No. 2.

Miles of railroad in the state on the 1st of January, from 1887 to 1897, inclusive.

NAME OF ROAD.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.
okAlbia & Centerville					ok24.70	24.10	24.10	24.10	24.44	24.44	24.44
aCenterville, Moravia & Albia	24.03	24.03	u	24.03	24						
Ames & College							1.088	1.088	1.088	1.088	1.088
Boone Valley Coal & Railway Co.							3.10	3.10	3.10	3.10	3.10
Burlington & Northwestern	38.77	38.77	38.77	38.77	38.77	38.77	38.77	38.77	38.77	38.77	38.77
Burlington & Western	70.71	70.71	70.703	70.703	70.703	70.703	70.703	70.703	70.703	70.703	70.703
Burlington, Cedar Rapids & North'n.	872.634	872.61	872.61	872.61	903.70	904.12	950.10	950.10	950.10	950.73	949.24
Chicago & North-Western	1,109.90	1,153.99	1,159.50	1,159.50	1,159.50	1,159.50	1,159.50	1,159.50	1,159.50	1,154.44	1,151.90
Chicago, Burlington & Kansas City	77.66	77.66	77.66	77.66	77.66	77.66	77.64	77.64	77.64	77.64	77.64
Chicago, Burlington & Northern						332	332	332	332	332	332
Chicago, Burlington & Quincy	753.499	753.213	753.220	753.220	753.853	753.853	752.842	752.842	752.842	752.842	752.842
Chicago, Ft. Madison & Des Moines						71.30	71.30	71.30	71.30	71.30	71.30
Ft. Madison & Northwestern	42.00	45.00	45.00	45.00	45.00	45.00	45.00	45.00	45.43	45.43	45.43
Chicago Great Western									465.43	465.43	462.23
Chicago, St. Paul & Kansas City	239.834	239.834	245.43	245.53	245.835	245.43	245.43	245.43	245.43	245.43	245.43
Minnesota & Northwestern	189.14	189.14									
Dubuque & Dakota	21.23										
Chicago, Iowa & Dakota	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.50	26.40	26.40	26.40
Chicago, Milwaukee & St. Paul	1,591.37	1,598.74	1,598.43	1,594.93	1,545.93	1,545.93	1,546.03	1,546.03	1,546.03	1,546.03	1,546.03
Chicago, Rock Island & Pacific	929.69	1,059.05	1,060.69	1,060.69	1,060.69	1,060.69	1,060.30	1,060.30	1,061.11	1,061.11	1,061.11
Des Moines & Ft. Dodge	137.832										
Chicago, St. P., Minneapolis & Omaha	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54	74.54
Chicago, Santa Fe & California	19.85	19.85	19.81	19.81	19.81	19.81	19.81	19.81	19.81	19.81	19.81
Clarinda & St. Louis	11.50	11.50									
Crooked Creek Railroad & Coal Co.	522.00				23.20	23.20	23.20	23.20	23.20	23.20	22.412
Webster City & Crooked Creek											
Crooked Creek	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20	23.20
Des Moines & Kansas City											
Des Moines, Osceola & Southern	100.15	100.15	100.17	100.17	100.17	100.17	100.17	100.17	100.17	100.17	100.17
Des Moines, Northern & Western							147.686	147.686	147.686	147.686	147.686
Des Moines & Northwestern			108.306	108.306	108.306	108.311	108.311	108.311	108.311	108.311	108.311
Des Moines & Northern					41.38	41.38	41.38	41.38	41.38	41.38	41.38
Des Moines, Des Moines & Northern	41.38	41.38	41.38	41.38	41.38	41.38	41.38	41.38	41.38	41.38	41.38
Des Moines Union	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70	2.70
Dubuque & Sioux City	573.21	573.21	573.21	573.21	573.21	573.21	573.21	573.21	573.21	573.21	573.21
Iowa Falls & Sioux City	573.21	573.21	573.21	573.21	573.21	573.21	573.21	573.21	573.21	573.21	573.21
Illinois Central	41.74	41.74	41.74	41.74	41.74	41.74	41.74	41.74	41.74	41.74	41.74
Cedar Rapids & Chicago	95.45	95.45	95.45	95.45	95.45	95.45	95.45	95.45	95.45	95.45	95.45
Cherokee & Dakota											
Humeston & Shenandoah	420.15	420.15	420.15	420.15	420.15	420.15	420.15	420.15	420.15	420.15	420.15
Iowa Central	420.15	420.15	420.15	420.15	420.15	420.15	420.15	420.15	420.15	420.15	420.15
Central Iowa	420.15	420.15	420.15	420.15	420.15	420.15	420.15	420.15	420.15	420.15	420.15
Iowa Northern	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93	5.93
Kansas City, St. Joseph & Council Bluffs	37.418	37.418	37.398	37.498	37.498	37.498	37.498	37.498	37.498	37.498	37.498
Keokuk & Western	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00	92.00
Mason City & Ft. Dodge	139.72	139.72	139.72	139.72	139.72	139.72	139.72	139.72	139.72	139.72	139.72
Minneapolis & St. Louis	65.98	65.98	65.98	65.98	65.98	65.98	65.98	65.98	65.98	65.98	65.98
Omaha & St. Louis	50.89	50.89	50.89	50.89	50.89	50.89	50.89	50.89	50.89	50.89	50.89
Council Bluffs & St. Louis	3.333	3.333	3.333	3.333	3.333	3.333	3.333	3.333	3.333	3.333	3.333
Ottumwa & Kirksville	50.89	50.89	50.89	50.89	50.89	50.89	50.89	50.89	50.89	50.89	50.89
St. Louis, Keokuk & Northwestern	80.613	80.613	80.613	80.613	80.613	80.613	80.613	80.613	80.613	80.613	80.613
Sioux City & Northern											
Sioux City & Pacific											
Sioux City Terminal Ry. & Warehouse Co.											
Southern Iowa											
Tabor & Northern											
Toledo, Peoria & Western	108.87	108.87	108.87	108.87	108.87	108.87	108.87	108.87	108.87	108.87	108.87
Union Pacific	108.87	108.87	108.87	108.87	108.87	108.87	108.87	108.87	108.87	108.87	108.87
Wabash											
Wabash Western	220.195	220.195	220.195	220.195	220.195	220.195	220.195	220.195	220.195	220.195	220.195
Wabash, St. Louis & Pacific											
Winona & Western											
Winona & South-Western											
Total	7,911,506	8,291,438	8,298,30	8,299,902	8,276,552	8,402,538	8,478,49	8,477,49	8,481,02	8,407,072	8,481,487

a Centerville, Moravia & Albia. b Clarinda & St. Louis, and Toledo, Peoria & Western—Formerly operated by the Wabash, St. Louis & Pacific. c Webster City & Crooked Creek—Operating the Crooked Creek. d Humeston & Shenandoah—17.08 miles incorporated in Keokuk & Western. e Keokuk & Western—17.08 miles formerly part of Humeston & Shenandoah. f Chicago, St. Paul & Kansas City—Formerly the Wisconsin, Iowa & Nebraska. g Minnesota & Northwestern—Includes the Dubuque & Northwestern. h Chicago, St. Paul & Kansas City—23.35 miles detached and operated by Minnesota & Northwestern. i Minnesota & Northwestern—Operating the Dubuque & Dakota, 63.29 miles; 23.35 miles detached and operated by the Chicago, St. Paul & Kansas City. j Dubuque & Dakota—Included in the Minnesota & Northwestern. k Des Moines & Ft. Dodge—Included in Chicago, Rock Island & Pacific. l Crooked Creek—Formerly Webster City & Crooked Creek. m Webster City & Crooked Creek—Name changed to Crooked Creek. n Dubuque & Sioux City and Iowa Falls & Sioux City—Formerly operated as the Illinois Central. o Illinois Central—Operated as the Dubuque & Sioux City and Iowa Falls & Sioux City. p Council Bluffs & St. Louis—Name changed to Omaha & St. Louis. q Omaha & St. Louis—Formerly named Council Bluffs & St. Louis. r Wabash Western—Formerly named Wabash, St. Louis & Pacific. s Wabash, St. Louis & Pacific—Name changed to Wabash Western, and Des Moines & Northwestern. t Des Moines & Northwestern—Formerly operated by the Pacific. u Des Moines & Northwestern—Formerly named Des Moines & Northwestern. v Des Moines & Northwestern—Formerly named Des Moines & Northwestern. w Des Moines & Northwestern—Formerly named Des Moines, Osceola & Southern. x Des Moines, Osceola & Southern—Name changed to Des Moines & Kansas City. y Des Moines Union—Formerly part of the Wabash Western. z Dubuque & Sioux City—Includes Cedar Rapids & Chicago, Cherokee & Dakota and Iowa Falls & Sioux City. aa Iowa Falls & Sioux City. ab Iowa Falls & Sioux City. ac Cedar Rapids & Chicago. ad Cherokee & Dakota—Made part of the Des Moines Union. ae Keokuk & Western—Operating the Centerville, Moravia & Albia. af Wabash & Western—2.70 miles constituting the Des Moines Union. ag Omaha & St. Louis and Ottumwa & Kirksville—Tracks taken up. ah Iowa Central—Formerly named Central Iowa. ai Central Iowa—Name changed to Iowa Central. aj Keokuk & Western—Operated the Centerville, Moravia & Albia in 1889. ak Albia & Centerville—Formerly named Centerville, Moravia & Albia. al Centerville, Moravia & Albia—Name changed to Albia & Centerville. am Chicago, St. Paul & Kansas City—Lyle Branch added from Iowa Central. an Crooked Creek Railroad & Coal Co.—Formerly named Crooked Creek. ao Crooked Creek—Name changed to Crooked Creek Railroad & Coal Co. ap Des Moines & Northern—Formerly named St. Louis, Des Moines & Northern. aq Des Moines & Northern—Formerly named Wabash Western. ar Wabash Western—Name changed to Wabash, St. Louis & Kansas City. as Wabash—Formerly named Wabash Western. at Wabash Western—Name changed to Wabash, St. Louis & Kansas City. au Des Moines & Northern—Formerly named Ft. Madison & Northwestern. av Ft. Madison & Northwestern—Name changed to Chicago, Ft. Madison & Des Moines. aw Des Moines, Northern & Western—Formerly the Des Moines & Northwestern and Des Moines & Northern. ax Des Moines & Northwestern and Des Moines & Northern—United under the name of Des Moines, Northern & Western. ay Chicago Great Western—Formerly named Chicago, St. Paul & Kansas City. az St. Paul & Kansas City—Name changed to Chicago Great Western. ba Sioux City & Northern—Formerly named Chicago, St. Paul & Kansas City. bb Sioux City Terminal Railway & Warehouse Co.—Formerly a part of Sioux City & Northern. bc Winona & Western—Formerly named Winona & South-Western. bd Winona & South-Western—Name changed to Winona & Western.

TABLE No. 4.

Assessed value per mile from 1887 to 1897 inclusive.

NAME OF ROAD.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.
Albia & Centerville.....											
— Centerville, Moravia & Albia.....	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,000	\$ 1,000	\$ 1,000	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
Ames & Col lege.....							500	500	500	500	500
Boone Valley Coal & Ry. Co.....									1,000	1,000	1,000
Burlington & North western.....	1,500	1,500	1,500	1,500	1,500	2,000	2,500	2,000	1,700	1,700	2,000
Burlington & Western.....	1,500	1,500	1,500	1,300	1,500	1,300	1,300	1,300	1,300	1,200	1,500
Burlington, Cedar Rapids & Northern.....	3,432	3,827	3,827	3,827	3,919	3,918	3,999	4,043	4,043	4,290	4,234
Chicago & North-Western.....	5,550	6,008	6,000	6,000	7,000	6,050	6,050	6,323	6,327	6,281	6,251
Chicago, Burlington & Kansas City.....	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Chicago, Burlington & Northern.....					20,000	20,000	20,000	20,000	20,000	20,000	20,000
Chicago, Burlington & Quincy.....	7,986	8,407	8,206	8,402	8,402	8,402	8,170	7,982	7,784	7,681	7,713
Chicago, Ft. Madison & Des Moines.....					500	1,500	2,000	2,000	2,000	3,000	2,500
— Fort Madison & Northwestern.....	1,500	1,000	1,000	800							
Chicago Great Western.....								4,297	4,199	4,201	4,603
— Chicago, St. Paul & Kansas City.....	3,000	3,500	3,500	3,700	4,000	4,000					
— Minnesota & North western.....	3,000	3,500									
— Dubuque & Dakota.....	3,000										
Chicago, Iowa & Dakota.....	1,500	2,000	2,000	2,000	2,000	2,000	2,000	2,000	1,500	1,500	2,000
Chicago, Milwaukee & St. Paul.....	4,098	4,343	4,353	4,377	4,470	4,470	4,470	4,675	4,675	4,779	4,864
Chicago, Rock Island & Pacific.....	7,370	7,943	7,949	7,949	7,949	7,949	7,916	7,850	7,712	7,539	7,455
— Des Moines & Ft. Dodge.....	4,198										
Chicago, St. Paul, Minneapolis & Omaha.....	5,340	7,064	7,064	7,044	7,200	7,200	7,200	7,200	7,200	7,200	8,014
Chicago, Santa Fe & California.....		8,000	9,000	9,000	10,500	11,000	11,000	11,000	11,000	11,000	10,500
Clarinda & St. Louis.....	3,000	3,000	3,000								
Crooked Creek Railroad & Coal Co.....					3,500	2,500	2,000	2,000	2,000	1,600	1,600
— Webster City & Crooked Creek.....	2,000										
— Crooked Creek.....		3,000	3,000	3,500							
Des Moines & Kansas City.....			1,500	1,200	1,200	1,300	1,200	1,200	1,400	1,400	1,815
— Des Moines, Osceola & Southern.....	1,500	1,500									
Des Moines, Northern & Western.....			2,000	1,500	1,500	2,000	2,200	2,300	2,500	2,500	3,000
— Des Moines & Northern.....		1,500			2,000	2,500					
— St. Louis, Des Moines & Northern.....	1,500		1,700								
Des Moines Union.....			10,000	10,000	20,000	20,000	20,000	20,000	40,000	40,000	35,000
Dubuque & Sioux City.....		4,808	4,490	4,400	4,775	4,875	4,875		4,875	5,002	5,200
— Cedar Rapids & Chicago.....		3,000									
— Cherokee & Dakota.....		3,000									
— Iowa Falls & Sioux City.....		5,500									
— Illinois Central.....	5,000										

TABLE No. 4—CONTINUED.

NAME OF ROAD.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.
Hamstead & Shenandoah.....	\$ 3,000	\$ 3,500	\$ 3,500	\$ 3,500	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000	\$ 3,000
Iowa Northern.....	3,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Iowa Central.....				4,170	3,683	3,683	3,683	3,655	3,655	3,655	3,619
— Central Iowa.....	4,172	4,172	4,172								
Kansas City, St. Joseph & Council Bluffs.....	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500
Keokuk & Western.....	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Mason City & Ft. Dodge.....	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Minneapolis & St. Louis.....	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Omaha & St. Louis.....		4,000	4,000	4,500	4,500	4,500	4,500	4,500	5,000	5,000	5,000
— Council Bluffs & St. Louis.....	4,000										
Ottumwa & Kirksville.....	10,000	10,000	10,000	5,000							
St. Louis, Keokuk & Northwestern.....	3,000	3,000	3,000	3,000	2,000	2,000	2,000	2,500	2,500	2,500	3,000
Sioux City & Northern.....					4,000	5,000	5,000	5,000	4,000	3,800	3,600
Sioux City & Pacific.....	8,000	6,500	7,000	7,000	7,000	7,000	5,500	5,500	5,500	5,500	6,000
Sioux City Terminal Ry. & Warehouse Co.....								1,800	80,000	80,000	80,000
Southern Iowa.....							5,000	5,700	10,000	10,000	10,000
Tabor & Northern.....					500	500	500	500	500	500	500
Toledo, Peoria & Western.....	8,000	8,000	8,000	8,000	8,000	8,000	14,000	15,000	20,000	30,000	30,000
Union Pacific.....	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Wabash.....				3,000	3,000	3,000	3,000	3,000	2,500	2,500	3,000
— Wabash, Westfield & Chicago.....		3,000									
— Wabash, St. Louis & Pacific.....	2,923										
Winona & Western.....								2,500	2,500	2,500	2,500
— Winona & South-Western.....							3,000	3,000			
Average for state.....	\$ 4,850	\$ 5,198	\$ 5,214	\$ 5,189	\$ 5,319	\$ 5,316	\$ 5,352	\$ 5,392	\$ 5,322	\$ 5,223	\$ 5,232

TABLE No. 5.

Classification of the railroads of the state as to the maximum charges allowed by law for the transportation of passengers.

CLASS "A."

Burlington, Cedar Rapids & Northern Railway.
Chicago & North-Western Railway.
Chicago, Burlington & Northern Railroad.
Chicago, Burlington & Quincy Railroad.
Chicago, Milwaukee & St. Paul Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Chicago, Santa Fe & California Railway.
Dubuque & Sioux City Railroad.
Sioux City & Pacific Railroad.
Toledo, Peoria & Western Railway.
Union Pacific Railroad.
Chicago Great Western Railway.

CLASS "B."

Iowa Central Railway.
Kansas City, St. Joseph & Council Bluffs Railroad.

CLASS "C."

Ames & College Railway.
Albia & Centerville Railway.
Boone Valley Coal & Railway Company.
Burlington & Northwestern Railway.
Burlington & Western Railway.
Chicago, Burlington & Kansas City Railway.
Chicago, Ft. Madison & Des Moines Railway.
Chicago, Iowa & Dakota Railway.
Crooked Creek Railroad & Coal Company.
Des Moines & Kansas City Railway.
Des Moines, Northern & Western Railway.
Humeston & Shenandoah Railroad.
Iowa Northern Railway.
Keokuk & Western Railroad.
Mason City & Ft. Dodge Railroad.
Minneapolis & St. Louis Railway.
Omaha & St. Louis Railway.
St. Louis, Keokuk & Northwestern Railroad.
Sioux City & Northern Railroad.
Tabor & Northern Railway.
Wabash Railway.
Winona & Western Railway.

LAWS

Governing the Assessment and Taxation of Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

SECTION 801. All other property (not exempt), real and personal, is subject to taxation in the manner directed. * * * *

SEC. 802. Every inhabitant of this state, of full age and sound mind, shall assist the assessor in listing all property subject to taxation in this State, of which he is the owner, or has the control or management, in the manner hereinafter directed: * * * of a body corporate, company, society, or partnership, by its principal accounting officer, agent or partner. * * * *

SEC. 808. Lands, lots, and other real estate belonging to any railway company, not exclusively used in the operation of the several roads, and all railway bridges across the Mississippi and Missouri rivers, shall be subject to assessment and taxation on the same basis as the property of individuals in the several counties where situated.

SEC. 809. No real estate used by railway corporations for road-beds shall be included in the assessment to individuals of the adjacent property, but all such real estate shall be deemed to be the property of such companies for the purposes of taxation. * * * *

SEC. 810. All railway property not specified in section eight hundred and eight of this chapter, shall be taxed upon the assessment made by the executive council as provided in chapter five of title ten, at the same rates, by the same officers, and for the same purposes as individual property under the provisions of this chapter; and all provisions of this title relating to the levy and collection of taxes shall apply to the taxes so levied upon railway property.

SEC. 823. The assessor shall list every person in his township, and assess all the property, personal and real, therein, except such as is heretofore specifically exempted. * * * *

ASSESSMENT BY THE EXECUTIVE COUNCIL.

SEC. 1317. On the first Monday of March in each year, the executive council shall assess all the property of each railway corporation in this State, excepting the lands, lots and other real estate belonging thereto not used in the operation of any railway.

SEC. 1318. The president, vice-president, or general superintendent, and such other officers as such council may designate of any corporation operating any railway in this State, shall furnish said council on or before the fifteenth day of February in each year, a statement, signed and sworn to by one of such officers, showing in detail for the year ending on January the first preceding:

1. The whole number of miles owned, operated, or leased in the State by such corporation making the return, and the value thereof per mile, with a detailed statement of all property of every kind, and the value, located in each county in the State.

2. Also a detailed statement of the number and value thereof of engines, passenger, mail, express, baggage, freight, and other cars, or property used in operating or repairing such railway in this State; and on railways which are part of lines extending beyond the limits of this State, the return shall show the actual amount of rolling stock in use on the corporation's line in the State during the year for which return is made.

The return shall show the amount of rolling stock, the gross earnings of the entire railway, and the gross earnings of the same in this State, and all property

designated in the next section, and such other facts as such council may, in writing, require. If such officers fail to make such statement, said council shall proceed to assess the property of the corporation so failing, adding thirty per cent to the assessable value thereof.

SEC. 1319. The said property shall be valued at its true cash value, and such assessment shall be made upon the entire railway within the State, and shall include the right of way, road-bed, 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 the first, preceding, and any and all other 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 the State; such valuation shall be in the same ratio as that of the property of individuals.

SEC. 1320. On or before the twenty-fifth day of March in each year, said council shall transmit to the county auditor of each county through which any railroad may run, a statement showing the length of the main track of such railway within the county, and the assessed value per mile of the same, as fixed by a pro rata distribution per mile of the assessed value of the whole property named in the preceding section. Said statement shall be entered on the proper record of the county.

SEC. 1321. At the first meeting of the board of supervisors held after such statement is received by the county auditor, they shall make and cause the same to be entered in the proper record, an order, stating and declaring the length of the main track, and the assessed value of such railway lying in each city, town, township, or lesser taxing district in their county through which said railway runs, as fixed by the executive council, which shall constitute the taxable value of said property for taxable purposes, and the taxes on said property, when collected by the county treasurer, shall be paid over to the persons or corporations entitled thereto as other taxes, and the county auditor shall transmit a copy of said order to the city council or trustees of such city, incorporated town, or township.

SEC. 1322. All such railway property shall be taxable upon said assessment at the same rates, by the same officers, and for the same purposes as the property of individuals within such counties, cities, towns, townships, and lesser taxing districts.

SLEEPING AND DINING CARS.

[Acts of the Seventeenth General Assembly, Chapter 117.]

SECTION 1. In addition to the matters required to be contained in the statement provided for in section thirteen hundred and eighteen of the Code, 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 the State during each month of the year for which the return is made, and also the number of miles each month that said cars have been run or operated on such railway within the State, and the total number of miles that said cars have been run or operated each month within and without the State.

SEC. 2. The executive 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 that such cars have been run or operated within the State shall bear to the monthly average number of miles that such cars have been used or operated within and without the State; such valuation shall be in the same ratio as the property of individuals.

SEC. 3. The executive council shall, as provided in section thirteen hundred and eighteen and thirteen hundred and nineteen of the Code, first assess the value of the property of the corporation using sleeping and dining cars not owned by such corporation, and shall then add to such valuation, the amount of the assessed valuation of said sleeping and dining cars, made as hereinbefore provided, and such aggregate amount shall constitute and be considered the assessed value of the property of such corporation for the purposes of taxation.

CLASSIFICATION.

[Acts of Fifteenth General Assembly, Chapter 58.]

SECTION 1. All railroad corporations organized or doing business in this State, their trustees, receivers, or lessees, under the laws or authority thereof, shall be limited in their maximum charges to the rates of compensation for the transportation of passengers and freight which are herein prescribed. All railroads in this State shall be classified according to the gross amount of their respective annual earnings within the State, per mile, for the preceding year, as follows: Class "A" shall include all railroads whose gross annual earnings, per mile, shall be four thousand dollars or more. Class "B" shall include all railroads 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 all railroads whose gross annual earnings, per mile, shall be less than three thousand dollars.

SEC. 2. 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 pounds in weight, as follows: Class "A," three cents; class "B," three and one-half cents; class "C," four cents; provided, that no such corporation shall charge, demand or receive any greater compensation per mile for the transportation of children, twelve years of age or under than half the rate above prescribed; and provided, also, 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.

SEC. 7. It shall be the duty of each railroad corporation operating a railroad in this State during the month of January, 1875, and each and every year thereafter, to make and return to the governor a statement of its gross receipts on its entire road within this State for the year preceding and ending on the thirty-first day of December. Said statement shall be sworn to by the president and superintendent of the road in this State, and shall contain a detailed statement of the entire receipts for transportation of freight and passengers, and all other sources of income of the road. A failure to comply with the provisions of this section shall subject the corporation so failing to a penalty of one hundred dollars per day for each and every day after such report is due, until it is made, to be recovered in an action in the name of the State of Iowa, for the benefit of the school fund. If the executive council shall, on examination, be satisfied of the correctness of said return, it shall be their duty to classify the different railroads in this State, as hereinbefore provided, and the governor, when there shall be any change in classification, shall issue a certificate to any corporation or corporations affected by such change, certifying to them the class to which they are respectively assigned. And any change of rates made by any railroad corporation pursuant to any change of classification, shall take effect and be in force from and after the fourth day of July following such changes. * * * *