

Twenty-Eighth Annual Report

OF THE

ASSESSED VALUATION

OF

Railroad Property

ERRATA.

- I. Cedar Rapids Garner Northwestern railroad assessment is \$1,200 per mile, pages 11-22-23 and 44.
- II. Muscatine North and South railroad assessment is \$1,200 per mile, pages 17-23-24 and 45.
- III. Des Moines Union railroad assessment is \$50,000 per mile, page 15.
- IV. The total assessment of all railroads (exclusive of sleeping cars) in Iowa, \$44,550,129, pages 17-27 and 39.

SECRETARY OF EXECUTIVE COUNCIL.

PRINTED BY ORDER OF THE EXECUTIVE COUNCIL OF IOWA.

DES MOINES:
F. R. CONAWAY, STATE PRINTER.
1899.

Twenty-Eighth 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, 1899.

COMPILED BY A. H. DAVISON.

SECRETARY OF EXECUTIVE COUNCIL.

PRINTED BY ORDER OF THE EXECUTIVE COUNCIL OF IOWA;

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1899.

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 Assistant 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, Fraser, Iowa.
Vice-President—S. T. Meservey, Ft. Dodge, Iowa.
Secretary—William A. Kelly, Fraser, Iowa.
General Manager—O. M. Carpenter, Fraser, Iowa.

BURLINGTON & NORTHWESTERN RAILWAY.

President—T. W. Barhydt, Burlington, Iowa.
Vice-President—J. T. Remy, Burlington, Iowa.
Secretary and Treasurer—R. M. Green, Burlington, Iowa.
Manager—E. 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—E. 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.
Assistant Treasurer—S. S. Dorwart, Cedar Rapids, Iowa.
General Solicitor—S. K. Tracy, Cedar Rapids, Iowa.
General Superintendent—Robert Williams, Cedar Rapids, Iowa.
Chief Engineer—H. F. White, Cedar Rapids, Iowa.
General Auditor—J. O. Broeksmit, Cedar Rapids, Iowa.
Superintendents of Iowa Divisions—Geo. Goodell, Cedar Rapids, Iowa, and W. P. Ward, Estherville, Iowa. P. A. Murphy (assistant) Cedar Rapids, Iowa.

CEDAR RAPIDS, GARNER & NORTHWESTERN RAILWAY.

President—A. C. Ripley.
Vice-President—J. N. Sprole.
Treasurer—H. N. Brockway.
Secretary—H. H. Bush.
Superintendent—E. P. Fox.

CHICAGO & NORTH-WESTERN RAILWAY.

President—Marvin Hughitt, Chicago.
Vice-President and Secretary—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—Richard H. Ashton, 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—F. S. Howland, 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.

E. F. POTTER, RECEIVER.

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.
Superintendents of Iowa Divisions—G. D. Hutchison, Ft. Madison, Iowa; E. F. Receiver Ft. Madison, Iowa.

CHICAGO GREAT WESTERN RAILWAY.

President—A. B. Stickney, St. Paul, Minn.
Vice-Presidents—Ansel Oppenheimer, C. W. Benson.
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—Raymond DuPuy, St. Paul, Minn.
Chief Engineer—H. Fernstrom, St. Paul, Minn.
Auditor—W. B. Bend, St. Paul, Minn.
Tax Commissioner—M. C. Woodruff, St. Paul, Minn.
Superintendents of Iowa Divisions—J. Berlingatt, Des Moines, Iowa; R. W. Edwards, Dubuque, Iowa; J. A. Kelley, St. Paul, Minn.

CHICAGO, IOWA & DAKOTA RAILWAY.

President—Conrad Miller, Bangor, Pa.
Vice-President—Clarence B. Mitchell, New York.
Secretary—H. N. Brockway, Garner, Iowa.
Treasurer—J. D. Newcomer, Eldora, Iowa.
General Manager and 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. R. Peck, Chicago.
General Solicitor—Burton Hanson, Chicago.
Second Vice-President and General Manager—A. J. Earling, Chicago.
General Manager—W. G. Collins, Chicago.
General Superintendent—H. R. Williams, Chicago.
Chief Engineer—D. J. Whittemore, Chicago.
General Auditor—W. N. D. Winne, Chicago.
Tax Commissioner—W. S. Milligan, Milwaukee, Wis.
Assistant General Superintendent—D. L. Bush, Milwaukee, Wis.
Assistant General Superintendent—W. J. Underwood, Milwaukee, Wis.
Assistant General Superintendent—C. A. Goodnow, Chicago.
Superintendents of Iowa Divisions—E. D. Wright, Ottumwa, Iowa; J. W. Stapleton, Dubuque, Iowa; L. B. Beardsley, Sioux City, Iowa; E. Clemons, Minneapolis, Minn.; C. A. Cosgrove, Mason City, Iowa; J. F. Gibson, Marion, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

President—W. G. Purdy, Chicago, Ill.
Vice-Presidents—H. A. Parker, Chicago, and W. H. Truesdale, Chicago.
Assistant to the President—H. A. Parker, Chicago.
Secretary—Geo. H. Crosby, Chicago.
Treasurer—F. E. Hayne, 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. Matthews, Chicago.
Tax Commissioner—J. L. Drew, Davenport, Iowa.
Superintendents of Iowa Divisions—W. A. Hobbs, Des Moines, Iowa; W. J. Lawrence, Trenton, Mo.; C. N. Gilmore, Des Moines, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY.

President—Marvin Hughitt, 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, St. James, Minn.
Treasurer—S. O. Home, New York city.
General Superintendent—J. O. Stuart.

CHICAGO, SANTA FE & CALIFORNIA RAILWAY.

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

CROOKED CREEK RAILROAD AND COAL COMPANY.

President—W. C. Willson, Webster City, Iowa.
 Vice-President—J. Q. Burnham, Milwaukee, Wis.
 Secretary—Jacob M. Funk, Webster City, Iowa.
 Treasurer—Jacob M. Funk, Webster City, Iowa.
 General Manager—Walter C. Wilson, Webster City, 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 Counsel—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. R. Board, Keokuk, Iowa.
 Superintendent—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—Cyrus Kirk, 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. O. Hubbell, Des Moines, Iowa.
 Auditor—W. J. Souder, Des Moines, Iowa.

DES MOINES UNION RAILWAY.

President—F. M. Hubbell, Des Moines, Iowa.
 Vice-President—F. O. Hubbell, Des Moines, Iowa.
 Secretary—Cyrus Kirk, Des Moines, Iowa.
 Treasurer—H. D. Thompson, Des Moines, Iowa.
 General Solicitor—A. B. Cummins, Des Moines, Iowa.
 General Superintendent—F. O. Hubbell, Des Moines, Iowa.
 Auditor—W. J. Scuder, Des Moines, Iowa.

DUBUQUE & SIOUX CITY RAILROAD.

President—Stuyvesant Fish, New York.
 Vice-President—J. O. Welling, 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 Pentrees, Chicago.
 General Superintendent—A. W. Sullivan, Chicago.
 Chief Engineer—D. Sloan, Chicago.
 Tax Commissioner—W. L. Tarbet, Chicago.
 Superintendents of Iowa Divisions—F. B. Harriman, Dubuque; C. K. Dixon, Cherokee.

*Officers of Atchison, Topeka & Santa Fe.

HUMBERTON & SHENANDOAH RAILROAD.

President—W. W. Baldwin, Burlington, Iowa.
 Vice-President—J. W. Blythe, Burlington, Iowa.
 Secretary and Treasurer—H. E. Jarvis, Burlington, Iowa.
 Auditor and Assistant Treasurer—J. H. Ellis, Clarinda, Iowa.
 General Manager—E. C. Murphy, Clarinda, Iowa.

IOWA CENTRAL RAILWAY.

President—Robert J. Kimball, New York.
 Vice-President and Treasurer—Geo. R. Morse, New York.
 Secretary—S. Seaman Jones, New York.
 Local Treasurer—T. J. Fletcher, Marshalltown, Iowa.
 General Solicitor—G. W. SeEVERS, Oskaloosa, Iowa.
 General Manager—L. M. Martin, Marshalltown, Iowa.
 General Superintendent—C. W. Huntington, Marshalltown, Iowa.
 General Auditor—T. I. Wasson, Marshalltown, Iowa.

IOWA NORTHERN RAILROAD.

President—J. S. Wylie, Davenport, Iowa.
 Vice-President—D. Ryan, Newton, Iowa.
 Secretary, Treasurer, General Manager, Auditor, etc.—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. O. 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—O. M. Carter, St. Joseph, Mo.
 Tax Auditor—Geo. N. Mills, St. Joseph, Mo.
 Superintendent of Iowa Division—G. M. Hohl, St. Joseph, Mo.

KEOKUK & WESTERN RAILROAD.

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

MASON CITY & FT. DODGE RAILROAD.

President—W. O. Toomey, Room 37 Great Northern Railway B'ldg, St. Paul, Minn.
 Vice-President—H. Brown, Boone, Iowa.
 Secretary and Treasurer—S. T. Meservey, Ft. Dodge, Iowa.
 Auditor—J. Warwick, 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 Gaskell, Minneapolis, Minn.
 Treasurer—F. H. Davis, New York.
 General Solicitor—Albert E. Clarke, Minneapolis, Minn.
 General Manager—L. F. Day, Minneapolis, Minn.
 Superintendent—T. E. Clarke, Minneapolis, Minn.
 Chief Engineer—H. G. Kelley, Minneapolis, Minn.
 Auditor—O. C. Post, Minneapolis, Minn.

MUSCATINE NORTH & SOUTH RAILROAD.

President—W. R. Stewart, Jr., Muscatine, Iowa.
 Secretary—Henry Jayne, Muscatine, Iowa.

OMAHA & ST. LOUIS RAILWAY.

President—A. E. Stillwell, Kansas City, Mo.
Vice-President—J. M. McD. Trimble, Kansas City, Mo.
Secretary—A. C. Robinson, Kansas City, Mo.
Treasurer—C. A. Braley, Kansas City, Mo.
General Manager—Robert Gillham, Kansas City, Mo.
Superintendent—B. S. Josselyn, Quincy, Ill.
Chief Engineer—Robert Gillham, Kansas City, Mo.
Auditor—R. J. McCarty, Kansas City, Mo.
Tax Commissioner—W. E. Barnhart, Kansas City, Mo.
Superintendent of Iowa Division—B. S. Josselyn, Quincy, Ill.

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.

Receiver—Samuel J. Beals, Sioux City, Iowa.
Vice-President—Craig L. Wright, Sioux City, Iowa.
Secretary—Howard S. Baker, Sioux City, Iowa.
Treasurer—Howard S. Baker, Sioux City, Iowa.
General Solicitor—Craig L. Wright, Sioux City, Iowa.
Auditor—John K. Lee, 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—F. M. Marsh, 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.

TABOR & NORTHERN RAILWAY.

President—William M. Brooks, Anburndale, 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—John Barbour, Tabor, Iowa.
Auditor—J. C. Tipple, Tabor, Iowa.

TOLEDO & NORTH-WESTERN RAILWAY.

President—Marvin Hughitt, Chicago.
Vice-President and Secretary—Martin L. Sykes, New York.
Treasurer—S. O. Howe, New York.

General Solicitor—Lloyd W. Bowers, Chicago.
General Manager—John M. Whitman, Chicago.
General Superintendent—Sherburne Sauborne, 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, Boone, Iowa.

TOLEDO, PEORIA & WESTERN RAILROAD.

(No report filed.)

UNION PACIFIC RAILROAD.

President—Horace G. Burt, Omaha, Neb.
Vice-President—William D. Cornish, New York.
Secretary—Alex. Millar, New York.
Treasurer—Frederick N. S. Crosby, New York.
General Solicitor—W. R. Kelly, Omaha, Neb.
General Manager—E. Dickinson, Omaha, Neb.
Chief Engineer—John B. Berry, Omaha, Neb.
Auditor—Erastus Young, Omaha, Neb.
Tax Commissioner—A. W. Scribner, Omaha, Neb.
Superintendent of Iowa Division—R. W. Baxter, Omaha, Neb.

WABASH RAILWAY.

President—O. D. Ashley, New York.
Vice-President—J. Ramsey, Jr., St. Louis, Mo.
Secretary—J. C. Otteson, New York.
Treasurer—F. L. O'Leary, St. Louis.
General Solicitor—W. N. Blodgett, St. Louis.
General Manager—James Ramsey, 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, Springfield Ill.
Superintendent of Iowa Division—J. S. Goodrich, Moberly, Mo.

WINONA & WESTERN RAILWAY.

President—H. W. Lambertson, 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.

STACYVILLE RAILROAD COMPANY.

President—W. J. Knight, Dubuque, Iowa.
Vice-President—F. B. Harriman, Dubuque, Iowa.
Secretary—F. E. Couch, Dubuque, Iowa.

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assessed value.	
						Total miles of road.
Cedar Rapids, I. F. & N. W. Ry.	Grundy.....	11.13				
	Hardin.....	17.88				
	Franklin.....	12.38				
	Wright.....	45.04				
	Humboldt.....	25.00				
	Palo Alto.....	27.38				
	Emmet.....	18.59				
	Dickinson.....	32.80				
	Kossuth.....	22.34				
	Osceola.....	26.24				
	Lyon.....	37.79				
	Hancock.....	31.05				
Cedar Rapids & Clinton Railway	Winnebago.....	21.39	331.51	\$ 3,750	\$ 1,244,987	
	Johnson.....	12.96				
	Scott.....	28.86				
Chicago, Decorah & Minn. Ry...	Clinton.....	25.51				
	Fayette.....	14.61	81.94	4,500	368,730	
	Winneshek.....	31				
Waverly Short Line.....	Bremer.....	22.99	23.30	2,000	46,600	
	Davenport, Iowa & Dakota Ry.	5.68	5.68	4,000	22,720	
Cedar Rapids, Garner & Northwest Ry.	Muscatine.....	7.11				
	Cedar.....	15.13				
	Scott.....	18.37	31.51	3,000	94,530	
	Lincoln.....	18.39				
	Hancock.....	14.25				
	Kossuth.....	4.14	18.39	3,000	55,170	
	Chicago & Northwestern Ry.....	Clinton.....	1,151.51			7,449,320
		Cedar.....	40.17			
		Linn.....	24.98			
		Benton.....	23.38			
		Tama.....	34.84			
		Marshall.....	25.34			
Stacy.....		35.99				
Boone.....		24.23				
Greene.....		27.53				
Carroll.....		24.14				
Crawford.....		33.41				
Harrison.....		31.60				
Iowa Midland Branch.....	Pottawattmie.....	39.33	353.05	11,250	3,671,812	
	Clinton.....	19.06				
	Jackson.....	33.40				
	Johnson.....	14.60				
	Jones.....	22.98	70.98	2,800	198,744	
	Cedar.....	8.50	8.50	3,000	25,500	
	Benton.....	2.47				
	Tama.....	13				
	Poweshiek.....	27.31				
	Keokuk.....	16.89				
	Mahaska.....	17.30	64.00	3,000	192,000	
	Stacy.....	24.16				
Des Moines & Minneapolis Br...	Story.....	35.73				
	Hamilton.....	7.45	57.34	5,700	326,898	
	Carroll.....	25.43				
	Crawford.....	12.83				
	Shelby.....	17.75				
	Audubon.....	11.99	52.00	3,000	156,000	
	Carroll.....	9.34				
	Sac.....	54.02				
	Ida.....	35.16				
	Woodbury.....	25.05				
	Plymouth.....	7.96				
	Monona.....	24.35	159.40	4,000	637,960	
Toledo & Northwestern Ry....	Tama.....	22.14				
	Grundy.....	15.79				
	Hardin.....	24.81				
	Hamilton.....	45.58				
	Wright.....	23.85				
	Humboldt.....	35.14				
	Kossuth.....	46.51				
	Pocahontas.....	24.18				
	Buena Vista.....	23.77				
	Clay.....	5.70				

TABLE No. 1.

Length of railroads January 1, 1899, 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.	
Albia & Centerville Railway Co.	Albia & Centerville Railway.....	13.44	24.44		\$ 48,880	
	Monroe.....	11.00	24.44	\$ 2,000	48,880	
Ames & College Railway Co.	Ames & College Railway.....	1.988	1.988	1,500	2,987	
	Story.....	1.988	1.988	1,500	2,987	
Boone Valley Coal & Railway Co.	Boone.....	3.00	3.00	3,000	9,000	
	Boone.....	3.00	3.00	1,000	3,000	
Burlington & Northwestern Ry. Co.	Burlington & Northwestern.....	38.732	a 38.732		77,464	
	Des Moines.....	13.081				
	Henry.....	9.515				
	Louisa.....	3.146				
	Washington.....	12.990				
	Burlington & Western Railway Co.	Burlington & Western.....	10.508	b 70.703	2,000	77,464
		Henry.....	13.862			106,054
		Washington.....	17.816			
	Burlington, Cedar Rapids & N. Ry. Co.	Burlington, Cedar Rapids & N. Ry. Co.	13.447			
		Burlington, O. R. & N.—Main line.	15.010	70.703	1,500	106,054
		Des Moines.....	21.18	949.34		4,186,888
		Louisa.....	23.15			
Muscatine.....		18.91				
Cedar.....		8.95				
Johnson.....		16.05				
Linn.....		21.66				
Benton.....		23.01				
Black Hawk.....		32.74				
Bremer.....		4.18				
Butler.....		21.06				
Floyd.....	20.57					
Cerro Gordo.....	10.57					
Milwaukee Division.....	Worth.....	7.22	c 220.25	6,500	1,490,125	
	Linn.....	21.29				
	Huchanan.....	25.78				
	Fayette.....	44.31				
	Winneshek.....	1.14				
	Allamakee.....	1.61				
	Muscatine.....	19.21	94.13	4,000	376,520	
	Johnson.....	7.06				
	Washington.....	4.31				
	Benton.....	14.85	30.58	4,000	122,320	
	Tama.....	18.95				
	Grundy.....	15.22	48.12	4,500	216,540	
Pacific Division.....	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.
Toledo & Northwestern Ry.....	O'Brien.....	35.30			
	Sioux.....	35.06			
	Webster.....	35.96			
	Calhoun.....	23.84			
Iowa Ry., Coal & Manufac'ing Co.	Boone.....	3.25	383.20	\$ 5,000	\$ 1,916,000
Chicago, Burlington & K. C. Ry. Co.	Lee.....	16.89	d 77.64	7,500	24,375
Chicago, Burlington & K. C. Ry. Co.	Van Buren.....	27.33			271,740
	Davis.....	15.45			
	Appanoose.....	17.97	77.64	3,500	271,740
Chicago, Bur. & Northern R. Co.	Dubuque.....	532		20,000	10,640
Chicago, Bur. & Northern R. Co.	Des Moines.....	18,658	743.289		10,640
Chicago, Bur. & Quincy R. R. Co.	Henry.....	19,703			5,127,304
Chicago, Bur. & Quincy R. R. Co.	Jefferson.....	25,735			
	Wapello.....	26,856			
	Monroe.....	27,816			
	Lucas.....	29,839			
	Clarke.....	29,498			
	Union.....	25,797			
	Adams.....	26,475			
	Montgomery.....	27,081			
	Mills.....	29.24			
Keokuk & St. Paul R. R.....	Pottawatt'mie	1,566	281.654	11,250	3,168,607
	Des Moines.....	8.98			
Chariton Branch.....	Lee.....	33,296	42.276	7,500	317,070
	Lucas.....	13,741			
	Wayne.....	6,893			
Creston Branch.....	Decatur.....	15,907	36,541	4,000	146,164
	Union.....	10,742			
	Adams.....	3.98			
	Taylor.....	28,008			
Nebraska City Branch.....	Montgomery.....	7,668	42.680	4,500	192,060
	Page.....	11.80			
	Fremont.....	19,741	39,209	4,000	156,836
Albia, Knoxville & Des Moines and D. M. & Knox. R. R.....	Monroe.....	10,772			
	Marion.....	89,204			
	Warren.....	7,696			
Chariton, D. M. & S. R. R.....	Polk.....	10,135	67.307	4,000	271,228
	Lucas.....	11,961			
	Warren.....	21,439			
Leon, Mt. Ayr & S. W. R. R.....	Decatur.....	25,639	33,000	4,000	132,000
	Ringgold.....	28,642	54,281	4,000	217,124
Creston & Northern R. R.....	Union.....	8,153			
	Adair.....	19,552			
Western Iowa R. R.....	Adair.....	39.37	27,704	4,000	110,816
	Cass.....	10,065			
Brownville & Nodaway V. R. R.	Montgomery.....	2,418	20,365	3,000	61,095
	Page.....	22.81	25,228	4,000	100,912
Clarina, Col. Spr. & S. W. R. R.....	Adair.....	17,768	17,768	4,000	71,072
Red Oak & Atlantic R. R.....	Montgomery.....	12,439			
	Pottawatt'mie	1,996			
	Cass.....	3,557	17,992	4,000	71,968
Neb. City, Sidney & N. E. R. R.....	Mills.....	8,918			
	Fremont.....	12,139			
Hastings & Avoca R. R.....	Mills.....	10,483	21,057	3,000	63,171
	Pottawatt'mie	5,244	15,727	3,000	47,181
Chi., Ft. Madison & D. M. Ry. Co.	Lee.....	26.31	71.30		178,250
Chi., Ft. Madison & D. M. Ry. Co.	Henry.....	2.47			
	Van Buren.....	14.72			
	Jefferson.....	12.60			
	Wapello.....	15.00	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.....	Mitchell.....	8.90	462.33		\$ 2,200,590
Main Line.....	Howard.....	13.14			
	Chickasaw.....	25.70			
	Bremer.....	6.03			
	Fayette.....	19.82			
	Buchanan.....	11.41			
	Delaware.....	25.62			
	Dubuque.....	31.26	142.88	\$ 8,500	785,840
Des Moines & St. Joseph Div ..	Fayette.....	6.89			
	Buchanan.....	2.90			
	Black Hawk.....	30.42			
	Grundy.....	7.95			
	Tama.....	12.64			
	Marshall.....	31.78			
	Jasper.....	19.62			
	Polk.....	28.90			
	Warren.....	15.79			
	Madison.....	19.48			
	Union.....	22.59			
	Ringgold.....	22.94			
	Taylor.....	5.79	228.18	4,800	1,095,264
Cedar Falls Branch.....	Black Hawk.....	7.48	7.48	3,500	26,180
Waverly Branch.....	Bremer.....	26.52			
	Butler.....	27.81			
	Franklin.....	9.76	64.00	3,500	224,315
	Mitchell.....	5.41			
	Worth.....	14.39			
Chicago, Iowa & Dakota Ry. Co.	Clinton.....	19.50		3,500	69,300
Chicago, Iowa & Dakota.....	Jones.....	26.40			52,800
	Hardin.....	26.40			59,800
Chicago, Milwaukee & St. Paul Ry.	Hardin.....	26.40	1,546.13		7,521,371
Chicago & Council Bluffs Div.	Jackson.....	13.02			
	Clinton.....	36.06			
	Jones.....	25.57			
	Linn.....	26.04			
	Benton.....	24.08			
	Tama.....	26.32			
	Marshall.....	25.39			
	Story.....	24.79			
	Boone.....	7.83			
	Dallas.....	24.72			
	Guthrie.....	19.53			
	Carroll.....	24.95			
	Crawford.....	15.50			
	Shelby.....	24.81			
	Harrison.....	7.01			
Kansas City Division.....	Pottawatt'mie	26.35	840.17	7,100	2,479,107
	Linn.....	17.54			
	Benton.....	1.78			
	Iowa.....	23.68			
	Keokuk.....	30.76			
	Wapello.....	27.31			
	Monroe.....	10.47			
	Appanoose.....	22.34			
	Wayne.....	14.96	157.24	4,000	631,360
Sioux City Branch.....	Crawford.....	30.78			
	Monroe.....	27.53			
	Woodbury.....	31.96	90.27	3,500	315,945
Dubuque Division.....	Jackson.....	31.04			
	Dubuque.....	32.81			
	Clayton.....	36.22			
	Allamakee.....	36.11	136.15	5,000	680,900
Cascade Branch.....	Jackson.....	16.12			
	Dubuque.....	19.50	35.62	2,000	71,240
Volga Branch.....	Clayton.....	42.01			
	Fayette.....	16.29	58.21	3,000	174,630
Waukon Branch.....	Allamakee.....	22.81	32.81	3,000	45,620

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assess'd value.	
Davenport & Northwestern Line	Scott.....	26.54	151.07	\$ 3,200	\$ 483,424	
	Clinton.....	12.28				
	Cedar.....	3.96				
	Jones.....	27.67				
	Delaware.....	28.96				
	Clayton.....	12.17				
	Fayette.....	37.02				
	Winneshiek.....	2.47				
	Linn.....	8.11				
	Jones.....	19.78				
Dubuque Southwestern Line....	Delaware.....	7.95	43.63	3,500	152,705	
	Dubuque.....	7.79				
	Scott.....	7.80				
Maquoketa Branch.....	Clinton.....	21.50	32.19	3,000	96,570	
	Jackson.....	2.89				
Clinton Branch.....	Clinton.....	10.05	10.05	3,500	35,175	
	Iowa & Minnesota Division.....	Winneshiek.....				16.96
Decorah Branch.....	Howard.....	24.38	41.34	5,000	206,700	
	Austin Branch....	Winneshiek.....				9.54
Iowa & Dakota Division.....	Cerro Gordo.....	8.93	27.95	3,000	83,850	
	Worth.....	11.27				
	Mitchell.....	7.75				
	Clayton.....	22.68				
	Allamakee.....	4.02				
	Winneshiek.....	29.75				
	Chickasaw.....	26.33				
	Floyd.....	24.82				
	Cerro Gordo.....	24.22				
	Hancock.....	24.15				
Elkader Branch.....	Kossuth.....	24.35	291.49	6,000	1,748,940	
	Palo Alto.....	24.34				
	Clay.....	24.31				
	O'Brien.....	24.02				
	Sioux.....	29.08				
	Lyon.....	9.42				
	Clayton.....	19.20				
	Clay.....	7.70				
	Dickinson.....	12.33				
	Sioux.....	8.99				
Spirit Lake Branch.....	Sioux.....	8.99	20.03	3,000	60,090	
	Eden Branch.....	Sioux.....				8.99
	Sioux City & Dakota Division..	Woodbury.....				5.63
Chicago, Rock Island & Pacific Ry. Co.	Plymouth.....	15.00	40.55	3,500	141,925	
	Sioux.....	16.88				
	Lyon.....	3.04				
Iowa Division.....	Lyon.....	3.04	1,061.46	3,500	7,352,504	
	Scott.....	13.76				
	Cedar.....	6.90				
	Muscatine.....	24.85				
	Johnson.....	27.20				
	Iowa.....	25.25				
	Poweshiek.....	25.69				
	Jasper.....	34.38				
	Polk.....	27.73				
	Dallas.....	17.54				
Madison.....	8.50					
Southwestern Division.....	Guthrie.....	19.30	318.11	11,000	3,499,210	
	Adair.....	8.52				
	Cass.....	27.04				
	Shelby.....	6.42				
	Pottawatt'mie.....	45.04				
	Scott.....	12.11				
	Muscatine.....	22.77				
	Louisa.....	18.99				
	Washington.....	25.64				
	Jefferson.....	26.63				
Chicago, Rock Island & Pacific Ry. Co.	Wayne.....	27.75	194.39	7,700	1,496,808	
	Wapello.....	7.72				
	Davis.....	22.89				
	Appanoose.....	29.89				
	Wayne.....	27.75				
	Wayne.....	27.75				

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assess'd value.	
Oskaloosa Division.....	Washington.....	14.02	79.00	4,500	\$ 355,500	
	Keokuk.....	25.73				
Wilton Branch.....	Mahaska.....	26.80	12.04	3,500	42,140	
	Wilton & Tipton Branch.....	Marion.....				12.65
Newton & Monroe Branch.....	Muscatine.....	12.04	6.08	500	3,040	
	Des Moines, Indianola & W. Br..	Muscatine.....				1.16
	Polk.....	Cedar.....				4.92
Guthrie Center Branch.....	Jasper.....	17.02	47.08	4,500	211,860	
	Audubon Branch.....	Polk.....				8.71
	Cass.....	Warren.....				26.33
	Audubon.....	Madison.....				12.14
	Griswold Branch.....	Guthrie.....				14.44
	Carson Branch.....	Cass.....				8.18
	Farlan Branch.....	Audubon.....				16.23
	Keosauqua Branch.....	Cass.....				14.22
	Keokuk & Des Moines Div.....	Pottawatt'mie.....				17.73
	Keokuk & Des Moines Div.....	Pottawatt'mie.....				1.15
Des Moines & Ft. Dodge Div.....	Shelby.....	10.73	162.20	4,500	729,900	
	Van Buren.....	Van Buren.....				4.50
	Lee.....	Lee.....				27.15
	Van Buren.....	Van Buren.....				38.50
	Davis.....	Davis.....				.75
	Wapello.....	Wapello.....				30.00
	Mahaska.....	Mahaska.....				21.34
	Marion.....	Marion.....				14.50
	Jasper.....	Jasper.....				17.40
	Polk.....	Polk.....				17.56
Chicago, St. Paul, Mtnn. & O. Ry. Co.	Polk.....	9.30	138.51	4,600	637,146	
	Dallas.....	Dallas.....				27.00
	Boone.....	Boone.....				3.00
	Greene.....	Greene.....				22.99
	Webster.....	Webster.....				32.55
	Humboldt.....	Humboldt.....				6.32
	Pocahontas.....	Pocahontas.....				16.65
	Palo Alto.....	Palo Alto.....				20.70
	Palo Alto.....	Palo Alto.....				20.70
	Palo Alto.....	Palo Alto.....				20.70
Main Line.....	Osceola.....	17.98	74.54	4,600	614,564	
	O'Brien.....	O'Brien.....				6.61
	Sioux.....	Sioux.....				22.09
	Plymouth.....	Plymouth.....				9.48
	Woodbury.....	Woodbury.....				.94
	Lyon.....	Lyon.....				17.44
	Rock River Branch.....	Lyon.....				17.44
	Chicago, Santa Fe & California Ry. Co.	Sioux.....				22.09
	Chicago, Santa Fe & California Ry	Plymouth.....				9.48
	Crooked Creek Railroad & Coal Co.	Woodbury.....				.94
Crooked Creek R. R. and Coal Co	Lyon.....	17.44				
Des Moines & Kansas City Ry. Co....	Lee.....	19.81	100.17	2,000	200,340	
	Des Moines & Kansas City Ry..	Lee.....				19.81
	Des Moines & Kansas City Ry..	Lee.....				19.81
Des Moines, Northern & W. Ry. Co....	Webster.....	11.80	100.17	2,000	440,304	
	Hamilton.....	Hamilton.....				5.812
	Polk.....	Polk.....				7.29
	Warren.....	Warren.....				27.73
	Madison.....	Madison.....				12.43
	Clarke.....	Clarke.....				21.96
	Decatur.....	Decatur.....				30.76
	Polk.....	Polk.....				7.29
	Warren.....	Warren.....				27.73
	Madison.....	Madison.....				12.43
Des Moines Union Ry. Co.....	Clarke.....	21.96	146.768	2,000	440,304	
	Decatur.....	Decatur.....				30.76
	Polk.....	Polk.....				7.29
	Dallas.....	Dallas.....				38.635
	Boone.....	Boone.....				15.224
	Guthrie.....	Guthrie.....				16.722
	Greene.....	Greene.....				27.387
	Calhoun.....	Calhoun.....				29.41
	Pocahontas.....	Pocahontas.....				1.87
	Pocahontas.....	Pocahontas.....				1.87
Des Moines Union Ry. Co.....	Polk.....	3.70	146.768	3,000	440,304	
	Des Moines Union Ry.....	Polk.....				3.70
Des Moines Union Ry.....	Polk.....	3.70	146.768	3,000	440,304	
	Des Moines Union Ry.....	Polk.....				3.70
Des Moines Union Ry.....	Polk.....	3.70	146.768	3,000	440,304	
	Des Moines Union Ry.....	Polk.....				3.70
Des Moines Union Ry.....	Polk.....	3.70	146.768	3,000	440,304	
	Des Moines Union Ry.....	Polk.....				3.70
Des Moines Union Ry.....	Polk.....	3.70	146.768	3,000	440,304	
	Des Moines Union Ry.....	Polk.....				3.70

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assess'd value.
<i>Dubuque & Sioux City R. R. Co.</i>			573.21		\$ 2,982,578
Main Line.....	Dubuque..... 29.80 Delaware..... 24.47 Buchanan..... 24.53 Black Hawk..... 26.72 Grundy..... .17 Butler..... 24.91 Franklin..... 1.10 Hardin..... 23.72 Hamilton..... 23.20 Webster..... 26.74 Calhoun..... 14.85 Pocahontas..... 9.80 Buena Vista..... 25.41 Cherokee..... 29.80 Plymouth..... 34.95 Woodbury..... 6.41	326.58	\$ 7,000	2,286,060	
Cedar Rapids Branch.....	Delaware..... 14.07 Linn..... 27.78	41.85	2,500	104,625	
Onawa Branch.....	Monona..... 16.28 Woodbury..... 25.94 Ida..... 2.22	59.10	2,500	147,750	
Sioux Falls Branch.....	Cherokee..... 14.66 Cherokee..... 11.41 O'Brien..... 27.37 Sioux..... 7.09 Lyon..... 24.26	70.13	3,100	217,403	
Mona Branch.....	Black Hawk..... 7.38 Bremer..... 19.47 Chickasaw..... 7.05 Floyd..... 18.96 Mitchell..... 22.72	75.58	3,000	226,740	
<i>Humeston & Shenandoah R. R. Co.</i>			95.45		286,350
Humeston & Shenandoah R.R.....	Decatur..... 14.35 Ringgold..... 27.12 Taylor..... 26.96 Page..... 27.02	95.45	3,000	286,350	
<i>Iowa Central Railway Company</i>			413.031		1,494,818
Main Line.....	Worth..... 2.009 Cerro Gordo..... 24.34 Franklin..... 27.09 Hardin..... 28.96 Marshall..... 29.79 Jasper..... 3.98 Poweshiek..... 22.81 Mahaska..... 25.17 Monroe..... 13.692 Franklin..... 15.70	177.841	5,000	889,205	
Belmond Branch.....	Wright..... 6.503 Marshall..... 15.01	22.203	2,575	57,173	
Story City Branch.....	Story..... 19.50 Jasper..... 5.928	34.51	2,575	88,864	
State Center Branch.....	Marshall..... 20.712 Poweshiek..... 13.612	26.64	2,575	68,598	
Montezuma Branch.....	Mahaska..... 6.897 Poweshiek..... .07	13.612	2,575	35,050	
Newton Branch.....	Jasper..... 20.781 Jasper..... 2.50 Mahaska..... 14.324	27.748	2,575	71,451	
Newton Branch—Lynnville Stub	Keokuk..... 26.414 Washington..... 11.861 Jefferson..... 1.50 Henry..... 18.653	2.50	2,575	6,437	
Eastern Division.....	Louisia..... 23.845 Worth..... 11.38	96.597	2,575	248,737	
Northwood Branch.....	Worth..... 11.38	11.38	2,575	29,303	
<i>Iowa Northern Railway Co.</i>			6.93		27,730
Iowa Northern Railway.....	Jasper..... 6.93	6.93	4,000	27,720	

TABLE No. 1—CONTINUED.

NAME OF COMPANY AND LINE.	COUNTIES.	Miles of road.	Total miles of road.	Assessed value per mile.	Aggregate assess'd value.
<i>K. C., St. J. & C. Bluffs R. R. Co.</i>			58.518		\$ 309,313
K. C., St. Jo. & C. Bluffs R. R.....	Fremont..... 29.783 Mills..... 17.963	47.746	\$ 5,500	299,530	
Tarkio Valley R. R.....	Pottawatt'mie..... 6.714 Page..... 2.174	2.174	4,500	9,783	
<i>Keokuk & Western Railroad Co.</i>			73.08		255,720
Keokuk & Western Railroad.....	Appanoose..... 29.30 Wayne..... 29.80 Decatur..... 14.08	73.08	3,500	255,780	
<i>Mason City & Ft. Dodge R. R. Co.</i>			91.56		274,680
Mason City & Ft. Dodge R. R.....	Cerro Gordo..... 24.004 Franklin..... .535 Wright..... 33.506 Webster..... 28.953 Webster..... 3.962	87.598	3,000	263,794	
Coalville Branch.....	Webster..... 3.962	3.962	3,000	11,886	
<i>Minneapolis & St. Louis Railway Co.</i>			137.98		551,560
Minneapolis & St. Louis Ry.....	Worth..... .33 Winnebago..... 20.80 Hancock..... 25.71 Kossuth..... 7.80 Humboldt..... 23.40 Webster..... 35.17 Boone..... 24.68	137.89	4,000	551,560	
<i>Muscatine North & South Railway Co.</i>			28		84,000
Muscatine North & South Railway Co.....	Louisia..... 21 Muscatine..... 7	28	3,000	84,000	
<i>Omaha & St. Louis Railway Co.</i>			63.73		295,785
Omaha & St. Louis Railway.....	Page..... 19.83 Fremont..... 8.74 Mills..... 25.94 Pottawatt'mie..... 11.22 Pottawatt'mie..... 3.15	65.73	4,500	295,785	
<i>Omaha Bridge and Terminal Ry. Co.</i>			3.15		9,450
Omaha Bridge and Terminal Ry. Co.....	St. Louis, Keokuk & North-W. R. R. Co. St. Louis, Keokuk & N.-W. R. R.	3.15	3,000	9,450	
<i>St. Louis, Keokuk & North-W. R. R. Co.</i>			51.06		163,180
St. Louis, Keokuk & North-W. R. R. Co.....	Lee..... 36.81 Henry..... 14.25	51.06	3,000	153,180	
<i>St. Louis, Keokuk & N.-W. R. R. Co.</i>			76.70		276,120
St. Louis, Keokuk & N.-W. R. R. Co.....	Woodbury..... 5.57 Plymouth..... 25.37 Sioux..... 27.28 Lyon..... 18.48	76.70	3,600	276,120	
<i>St. Louis City & Pacific Railroad Co.</i>			80.47		482,820
St. Louis City & Pacific R. R.....	Woodbury..... 22.32 Monona..... 25.75 Harrison..... 32.40	80.47	6,000	482,820	
<i>St. Louis C. Terminal Ry. & Warehouse Co.</i>			1.28		89,600
St. Louis C. Terminal Ry. & Warehouse Co.....	Woodbury..... 1.28	1.28	70,000	89,600	
<i>Tabor & Northern Ry. Co.</i>			8.79		8,790
Tabor & Northern Ry. Co.....	Mills..... 8.79	8.79	1,000	8,790	
<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		315,880
Union Pacific Railroad Co.....	Union Division..... 2.06 Union Avenue Dummy Line..... 1.72	3.78	150,000	309,000	
<i>Wabash Railway Co.</i>			108.87		6,880
Wabash Railway Co.....	Pottawatt'mie..... 2.06 Pottawatt'mie..... 1.72	108.87	4,000	6,880	
<i>Des Moines & St. Louis R. R.</i>					326,610
Des Moines & St. Louis R. R.....	Monroe..... 11.55 Marion..... 39.00 Polk..... 15.01 Davis..... 26.246 Appanoose..... 7.261 Wapello..... 9.803	65.56	3,000	196,680	
<i>Wabash R. R.</i>					129,930
Wabash R. R.....	Wapello..... 9.803	43.31	3,000	129,930	
<i>Winona & Western Ry. Co.</i>			23.41		51,700
Winona & Western Ry. Co.....	Howard..... 1.51 Mitchell..... 21.99	23.41	2,200	51,700	
<i>Staceyville R. R.</i>			7.93		15,860
Staceyville R. R.....	Mitchell..... 7.93	7.93	2,000	15,860	
Total miles railroad in Iowa.....		8,518.155			
Total assessed value of same.....					\$ 44,633,661

(a) The Burlington & Northwestern leases the right to run over the Burlington, Cedar Rapids & Northern between Burlington and Mediapolis, 13.765 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 leased from the Iowa Central Railway Company, viz.: From Manly Junction to Northwood.

(d) The Chicago, Burlington & Kansas City run their trains over the Chicago Burlington & Quincy from Viole to Burlington, 26.05 miles, and over the Wabash from Bloomfield to Moulton, 14.11 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) The Humeston & Shenandoah leases the right to run trains on the Keokuk & Western track between Humeston and Van Wert, 17.8 miles.

(i) The Keokuk & Western Railroad has trackage rights over the St. Louis, Keokuk & Northwestern Railway from Keokuk to the Des Moines river, a distance of 2.833 miles.

CHANGE IN MILEAGE DURING THE YEAR 1898.

NAME OF ROAD.	GAIN.	LOSS.
Chicago, Burlington & Quincy Ry.—Clarinda, College Springs & S. W. Br	1.924	
Cedar Rapids, Garner & Northwestern Railway	18.39	
Chicago Great Western Railway—Southwestern Division	.06	
Chicago Great Western Railway—Waverly Branch	.14	
Chicago, Rock Island & Pacific Railway—Des Moines & Ft. Dodge Div.	.15	
Crooked Creek Railway and Coal Company		4.798
Des Moines, Northern & Western Railway	1.135	
Dubuque & Sioux City—Sioux Falls Branch	.03	
Iowa Northern Railway		1.00
Muscatine, North & South Railway	23.00	
Tarkio Valley Railway		1.924
Omaha & St. Louis Railway		1.25
	49,819	8,973
Net increase	40,847	

TABLE No. 2.

Length of railroads January 1, 1899, by counties, and the assessed value thereof.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Adair	38.312		\$ 302,728
Chicago, Burlington & Quincy—Creston & North R. R.	19.553	4,000	78,308
Chicago, Rock Island & Pacific—Western Iowa R. R.	10.27	3,000	30,810
Chicago, Burlington & Quincy—Creston Branch	8.22	11,000	90,720
Adams	29.465		317,498
Chicago, Burlington & Quincy Railroad	26.475	11,250	297,843
Chicago, Burlington & Quincy—Creston Branch	3.98	5,000	19,650
Allamakee	64.55		256,730
Chicago, Burlington & Quincy—Milwaukee Div.	1.01	4,000	4,040
Chicago, Milwaukee & St. Paul—Dubuque Division	36.11	5,000	180,550
Chicago, Milwaukee & St. Paul—Waukon Branch	32.81	3,000	45,630
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	4.02	6,000	24,120
Appanoose	170.401		573,231
Abia & Centerville Railway	12.44		25,200
Chicago, Burlington & Kansas City Railway	17.97	3,500	62,895
Chicago, Milwaukee & St. Paul—Kansas City Division	22.34	4,000	89,390
Chicago, Rock Island & Pacific—Southwestern Division	29.80	7,700	230,153
Keokuk & Western Railroad	26.80	3,500	102,300
Wabash Railroad	7.251	3,000	21,753
Audubon	28.22		100,830
Chicago & North-Western—Iowa Southwestern Branch	11.99	3,000	35,970
Chicago, Rock Island & Pacific—Audubon Branch	16.23	4,000	64,920
Benton	91.03		381,338
Burlington, Cedar Rapids & Northern—Main Line	23.01	6,500	149,505
Burlington, Cedar Rapids & Northern—Pacific Division	14.85	4,500	66,825
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	24.84	11,250	279,450
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	2.47	3,000	7,410
Chicago, Milwaukee & St. Paul—Kansas City Division	24.08	7,100	170,968
Black Hawk	1.78	4,000	7,120
Burlington, Cedar Rapids & Northern—Main Line	104.74		594,136
Chicago Great Western—Des Moines & St. Joe Div.	32.74	4,500	148,014
Chicago Great Western—Cedar Falls Branch	39.42	4,800	189,180
Chicago Great Western—Main Line	7.48	3,800	28,510
Dubuque & Sioux City—Cedar Falls	26.72	7,000	187,040
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	7.38	8,000	59,040
Boone	84.514		323,140
Boone Valley Coal & Railway Co.	3	1,000	3,000
Chicago & North-Western—Des Moines & St. Joe Div.	27.53	11,250	309,712
Chicago & North-Western—Iowa P., Coal & Mfg. Co.	3.25	7,500	24,375
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	7.83	7,100	55,593
Chicago, Rock Island & Pacific—Des Moines & Ft. D. Div.	3	4,600	13,800
Des Moines Northern & Western Railway	15.224	3,000	45,672
Minneapolis & St. Louis Railway	24.08	4,000	96,720
Bremer	61.88		234,225
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	5,500	33,165
Chicago Great Western—Waverly Branch	24.52	3,500	85,810
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	19.47	5,000	97,110
Buchanan	61.62		251,505
Burlington, Cedar Rapids & Northern—Milwaukee Div.	23.78	4,000	95,120
Chicago Great Western—Main Line	11.41	5,500	62,755
Chicago Great Western—Des Moines & St. Joe Division	2.93	4,500	13,290
Dubuque & Sioux City—Main Line	24.53	7,000	171,710

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per		Total assessed value.
		mile.	mile.	
Buena Vista	49 18	25.57	296,720	11,820
Chicago & North-Western—Toledo & North-Western By Dubuque & Sioux City—Main Line.....	23 41	7,000	177,870	177,870
Butler	78 78	1,166	498,568	1,166
Burlington, Cedar Rapids & Northern—Main Line.....	21 46	3,500	97,335	97,335
Chicago Great Western—Waverly Branch.....	27 81	3,500	97,335	97,335
Dubuque & Sioux City—Main Line.....	24 91	7,000	174,870	174,870
Calhoun	68 10	10,000	311,280	311,280
Chicago & North-Western—Toledo & North-Western By Des Moines, Northern & Western Railway.....	23 81	5,000	119,200	119,200
Dubuque & Sioux City—Main Line.....	29 41	2,000	88,230	88,230
Chicago & North-Western—Toledo & North-Western Branch.....	14 85	7,000	103,950	103,950
Carroll	84 94	9,000	570,557	570,557
Chicago & North-Western Railway.....	23 41	11 2 0	285,862	285,862
Chicago & North-Western—Iowa South-Western Branch.....	23 43	3,000	75,290	75,290
Chicago & North-Western—Maple River Branch.....	9 34	4,000	37,850	37,850
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	24 55	7,100	177,145	177,145
Cass	68 02	10,000	424,443	424,443
Chicago, Burlington & Quincy—Western Iowa R. R.....	10 05	3,100	30,585	30,585
Chicago, Burlington & Q.—Red Oak & Atlantic R. R.....	3 57	4,000	14,228	14,228
Chicago, Rock Island & Pacific—Iowa Division.....	37 04	11 3 0	27,440	27,440
Chicago, Rock Island & Pacific—Audubon Branch.....	8 18	4,000	32,720	32,720
Chicago, Rock Island & Pacific—Griswold Branch.....	14 22	2,500	49,770	49,770
Cedar	96 09	9,000	61,773	61,773
Burlington, Cedar Rapids & Northern—Main Line.....	8 95	6,500	58,175	58,175
Burlington, Cedar Rapids & Northern—C. H. & O. Ry.....	28 86	4,500	129,870	129,870
Burlington, Cedar Rapids & Northern—D., I. & Dak. Ry.....	9 13	3,000	27,390	27,390
Chicago & North-Western Railway.....	94 98	11 250	281 0 5	281 0 5
Chicago & North-Western—Starwood & Tipton Branch.....	5 50	3,000	25,500	25,500
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	3 96	2,200	13,720	13,720
Chicago, Rock Island & Pacific—Iowa Division.....	6 90	11,900	75,680	75,680
Chicago, Rock Island & Pacific—Whitton & Tipton Branch.....	4 92	5,000	31,420	31,420
Cerro Gordo	92 64	10,000	51,427	51,427
Burlington, Cedar Rapids & Northern—Main Line.....	10 57	6,500	468,705	468,705
Chicago, Milwaukee & St. Paul—Main Line.....	38 49	2,500	78,250	78,250
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	24 22	6,000	145,320	145,320
Iowa Central—Main Line.....	34 34	5,000	121,700	121,700
Mason City & Ft. Dodge Railroad.....	10 04	2,000	39,000	39,000
Cherokee	58 87	2,000	280,821	280,821
Dubuque & Sioux City—Main Line.....	29 80	7,000	308,600	308,600
Dubuque & Sioux City—Osawa Branch.....	26 50	3,000	36,450	36,450
Dubuque & Sioux City—Stous Falls Branch.....	11 41	3,100	35,371	35,371
Chickasaw	59 08	3,000	320,480	320,480
Chicago Great Western—Main Line.....	29 70	7,500	41,250	41,250
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	39 33	6,000	157,980	157,980
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.....	7 05	3,000	21,150	21,150
Clarke	39 48	3,000	324,933	324,933
Chicago, Burlington & Quincy Railroad.....	29 49	11 250	298 10 5	298 10 5
Clay	37 71	2,000	43,920	43,920
Chicago & North-Western—Toledo & North-Western By Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	5 70	5,000	28,500	28,500
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	24 31	5,000	145,950	145,950
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	7 70	3,000	23,100	23,100
Clayton	132 28	10,000	539,754	539,754
Chicago, Milwaukee & St. Paul—Main Line.....	30 29	3,000	181,100	181,100
Chicago, Milwaukee & St. Paul—Volga Branch.....	43 01	3,000	120,030	120,030
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	12 17	3,300	38,944	38,944
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	22 68	6,000	126,080	126,080
Chicago, Milwaukee & St. Paul—Elkader Branch.....	19 20	3,000	57,600	57,600
Clinton	188 07	1,000 180	1,008 180	1,008 180
Burlington, Cedar Rapids & Northern—C. R. & C. O.....	65 45	4,500	65,445	65,445
Chicago & North-Western Railway.....	10 17	11 250	451 932	451 932
Chicago & North-Western—Midland Branch.....	33 40	2,800	68,620	68,620
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	7 19	2,000	20,290	20,290
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	12 28	3,300	39,296	39,296
Chicago, Milwaukee & St. Paul—Maple River Branch.....	21 55	3,000	64,940	64,940
Chicago, Milwaukee & St. Paul—Clinton Branch.....	30 15	3,000	69,175	69,175
Crane	70 71	10,000	507,470	507,470
Chicago & North-Western Railway.....	31 03	11 250	355 500	355 500
Chicago & North-Western—Iowa South-Western Branch.....	1 80	3,000	5,480	5,480
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	12 50	7,100	88,750	88,750
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	30 78	3,500	107,730	107,730

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per		Total assessed value.
		mile.	mile.	
Dallas	105 89	8	602,552	602,552
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	24 72	7 100	175,512	175,512
Chicago, Rock Island & Pacific—Iowa Division.....	17 46	11 000	61,520	61,520
Chicago, Rock Island & Pacific—Des M. & Ft. Dodge Div. Des Moines, Northern & Western Railway.....	27 46	4,000	134,300	134,300
Chicago, Rock Island & Pacific—Des Moines, Northern & Western Railway.....	39 63	3,000	109,905	109,905
David	65 30	10,000	319,441	319,441
Chicago, Burlington & Kansas City Railway.....	15 45	3,500	54,075	54,075
Chicago, Rock Island & Pacific—Southwestern Division.....	22 89	7,700	176,233	176,233
Chicago, Rock Island & Pacific—Kookuk & Des M. Div.....	73	4,800	3,775	3,775
Wabash Railroad.....	26 24	3,000	78,738	78,738
Decatur	101 07	10,000	467,872	467,872
Chicago, Burlington & Quincy—Main Line.....	15 907	6,000	61,026	61,026
Chicago, Burlington & Quincy—Leon, Mt. Ayr & S. W. R. R.....	25 650	4,000	102,556	102,556
Des Moines & Kansas City Railway.....	30 76	2,000	61,520	61,520
Hannston & Shenandoah Railroad.....	14 35	3,000	43,000	43,000
Kookuk & Western Railroad.....	14 08	3,500	49,280	49,280
Delaware	101 07	10,000	467,872	467,872
Chicago Great Western—Main Line.....	35 82	5,500	140,910	140,910
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	28 96	3,200	92,072	92,072
Chicago, Milwaukee & St. Paul—Dubuque & S. W. Line.....	7 95	3,500	27,825	27,825
Dubuque & Sioux City—Main Line.....	24 47	7,000	171,290	171,290
Dubuque & Sioux City—Cedar Rapids Branch.....	14 07	2,500	35,175	35,175
Des Moines	62 04	10,000	406,835	406,835
Burlington & Northwestern Railway.....	13 01	2,000	26,162	26,162
Burlington, Cedar Rapids & Northern—Main Line.....	21 18	5,000	137,670	137,670
Chicago, Burlington & Quincy.....	18 05	11 250	303 180	303 180
Chicago, Burlington & Quincy—Kookuk & St. Paul R. R.....	8 98	7,500	67,280	67,280
Toledo, Peoria & Western Railway.....	75	30,000	23,500	23,500
Dickinson	42 13	10,000	148,740	148,740
Burlington, Cedar Rapids & N.—C. R., I. P. & N. W. Ry.....	29 80	3,750	111,750	111,750
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	1 32	3,000	36,000	36,000
Dubuque	121 06	10,000	621,485	621,485
Chicago, Burlington & Northern.....	31 52	5,500	171,930	171,930
Chicago Great Western—Main Line.....	32 81	5,000	164,000	164,000
Chicago, Milwaukee & St. Paul—Dubuque Division.....	7 30	2,000	30,000	30,000
Chicago, Milwaukee & St. Paul—Cascade Branch.....	7 79	3,500	27,305	27,305
Dubuque & Sioux City—Main Line.....	29 50	7,000	206,600	206,600
Emmet	18 59	3,750	69,712	69,712
Burlington, Cedar Rapids & N.—C. R., I. P. & N. W. Ry.....	124 55	4,000	487,000	487,000
Fayette	47 31	4,000	162,620	162,620
Burlington, Cedar Rapids & N.—C. D. & M. Ry.....	31	2,000	620	620
Chicago Great Western—Main Line.....	19 82	5,500	108,010	108,010
Chicago Great Western—Des Moines & St. Jo. Div.....	16 20	3,000	48,800	48,800
Chicago, Milwaukee & St. Paul—Volga Branch.....	37 02	3,500	119,444	119,444
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	20 57	5,500	138,705	138,705
Flaming	18 06	3,000	64,940	64,940
Burlington, Cedar Rapids & Northern—Main Line.....	18 06	3,000	64,940	64,940
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	18 06	3,000	64,940	64,940
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.....	18 06	3,000	64,940	64,940
Franklin	69 56	10,000	306,708	306,708
Burlington, Cedar Rapids & N.—C. R., I. P. & N. W. Ry.....	12 48	3,750	46,435	46,435
Chicago Great Western—Waverly Branch.....	9 76	3,500	34,160	34,160
Dubuque & Sioux City—Main Line.....	1 10	7,000	47,700	47,700
Iowa Central—Main Line.....	37 06	5,000	133,450	133,450
Iowa Central—Belmond Branch.....	15 70	2,575	40,428	40,428
Mason City & Fort Dodge Railroad.....	70	535	3,000	3,000
Franklin	10 43	3,000	90,600	90,600
Chicago, Burlington & Quincy—Nebraska City Branch.....	19 74	3,500	69,093	69,093
Chicago, Burlington & Quincy—Neb. City, S. N. & E. R. R.....	30 20	5,000	149,500	149,500
Kansas City, St. Joseph & Council Bluffs.....	29 78	3,000	163,870	163,870
Omaha & St. Louis Railway.....	8 74	4,000	39,390	39,390
Greene	42 38	10,000	402,052	402,052
Chicago & North-Western Railway.....	34 19	11 250	273 137	273 137
Chicago, Rock Island & Pacific—Des M. & Ft. Dodge Div. Des Moines, Northern & Western Railway.....	22 09	4,800	101,754	101,754
Chicago, Rock Island & Pacific—Des Moines, Northern & Western Railway.....	37 38	5,000	82,161	82,161

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Grundy	47.98		\$ 213,527
Burlington, Cedar Rapids & Northern—Pacific Division	15.22	\$ 4,500	68,400
Burlington, Cedar R. & Northern—C. R., I. F. & N. W. Ry	11.18	3,750	41,737
Chicago & North-Western—Toledo & North-Western Ry	12.79	5,900	75,560
Chicago Great Western—Des Moines & St. Jo. Div.....	7.95	4,900	38,160
Dubuque & Sioux City—Main Line.....	17	1,190	20,233
Guthrie	70.162		455,669
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	19.53	7,100	141,653
Chicago, Rock Island & Pacific—Iowa Division.....	19.30	11,000	212,940
Chicago, Rock Island & Pacific—Quincy Center Branch	14	3,500	49,000
Des Moines, Northern & Western Railway.....	16.722	3,000	50,166
Hamilton	82.043		440,062
Chicago & North-Western—Des Moines & Minnesota Br.....	42.405		42,405
Chicago & North-Western—Toledo & North-Western Ry	45.58	5,000	227,900
Crooked Creek Railroad and Coal Company.....	5.813	1,568	9,127
Dubuque & Sioux City—Main Line.....	25.80	2,900	74,820
Hancock	406.927		2,287
Burlington, Cedar R. & N.—C. R., I. F. & N. W. Ry.....	31.05	3,750	116,437
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	14.500	14,500	209,250
Minneapolis & St. Louis Railway.....	35.71	4,000	142,840
Cedar Rapids, Garner & North-Western Ry.....	14.25	3,000	42,750
Hardin	184.77		75,749
Burlington, Cedar R. & N.—C. R., I. F. & N. W. Ry.....	17.88	3,750	67,050
Chicago & North-Western—Toledo & North-Western Ry	24.81	5,000	124,050
Chicago, Iowa & Dakota Railway.....	36.40	2,000	72,800
Dubuque & Sioux City—Main Line.....	23.72	7,000	166,400
Iowa Central—Main Line.....	28.06	5,000	140,800
Harrison	69.74		885,383
Chicago & North-Western Railway.....	90.33	11,250	1,015,125
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	7.01	7,100	49,711
Sioux City & Pacific R. Co.....	22.40	6,000	134,400
Henry	75.059		353,976
Burlington & Northwestern Railway.....	0.515	2,000	10,300
Burlington & Western Railway.....	19.703	5,500	108,265
Chicago, Burlington & Quincy Railroad.....	19.703	11,250	221,638
Chicago, Ft. Madison & Des Moines Railway.....	3.67	3,600	13,212
Iowa Central—Eastern Division.....	2.03	2,575	5,226
St. Louis, Keokuk & North-Western Railroad.....	14.25	3,000	42,750
Howard	39.03		197,492
Chicago Great Western—Des Moines & St. Jo. Div.....	39.03	7,200	280,616
Chicago, Milwaukee & St. Paul—Iowa and Minn. Div.....	24.38	5,000	121,900
Wipona & Western Railway.....	1.51	2,200	3,322
Humboldt	89.86		89,860
Burlington, Cedar R. & N.—C. R., I. F. & N. W. Ry.....	25.00	3,750	93,750
Chicago & North-Western—Toledo & North-Western Ry	35.14	5,000	175,700
Chicago, Rock Island & Pacific—D. M. & P. D. Div.....	28.00	4,000	112,000
Minneapolis & St. Louis Railway.....	23.49	4,000	93,600
Ida	40.28		158,190
Chicago & North-Western—Maple River Branch.....	38.16	4,000	152,640
Dubuque & Sioux City—Onawa Branch.....	2.22	2,500	5,550
Iowa	57.93		408,470
Chicago, Milwaukee & St. Paul—Kansas City Division.....	4.00	4,000	16,000
Chicago, Rock Island & Pacific—Iowa Division.....	25.25	11,000	277,750
Jackson	77.07		329,450
Chicago & North-Western—Iowa Midland Branch.....	14.29	2,800	40,012
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	13.02	7,100	92,443
Chicago, Milwaukee & St. Paul—Dubuque Division.....	31.04	5,000	155,407
Chicago, Milwaukee & St. Paul—Cascado Branch.....	16.17	2,000	32,340
Chicago, Milwaukee & St. Paul—Maquoketa Branch.....	2.89	3,000	8,670
Jasper	127.459		730,729
Chicago Great Western—Des M. & St. Jo. Div.....	10.42	9,200	91,236
Chicago, Rock Island & Pacific—Iowa Division.....	34.39	11,000	378,180
Chicago, Rock Island & Pacific—Newton & Monroe Br.....	52.65	3,500	184,313
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.....	17.40	4,500	78,300
Iowa Central—Main Line.....	3.48	5,000	19,900
Iowa Central—Quincy Center Branch.....	12.35	2,500	30,875
Iowa Central—Newton Branch.....	20.751	2,575	53,511
Iowa Central—Newton Branch—Lynnville Sub.....	2.50	2,575	6,437
Iowa Northern Railway.....	6.95	4,000	27,720

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Jefferson	84.281		\$ 556,655
Burlington & Western Railway.....	7.16	3,750	26,738
Chicago, Burlington & Quincy Railroad.....	35.738	11,250	399,518
Chicago, Ft. Madison & Des Moines Railway.....	13.60	2,500	34,500
Chicago, Rock Island & Pacific—Southwestern Div.....	30.63	7,700	235,911
Iowa Central—Eastern Division.....	1.50	2,575	3,862
Johnson	72.88		516,487
Burlington, Cedar Rapids & Northern—Main Line.....	12.5	3,500	43,750
Burlington, Cedar Rapids & Northern—Muscatine Div.....	7.06	4,000	28,240
Burlington, Cedar Rapids & Northern—I. C. & W. Ry.....	5.30	2,800	14,840
Burlington, Cedar Rapids & Northern—C. R. & C. Ry.....	15.98	4,500	71,950
Chicago, Rock Island & Pacific—Iowa Division.....	27.30	11,000	299,200
Jones	43.693		403,693
Chicago & North-Western—Iowa Midland Branch.....	32.26	8,000	258,080
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	25.57	7,100	181,547
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line.....	27.67	3,300	91,554
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.....	27.78	3,500	97,350
Keokuk	144.591		405,481
Burlington & Western Railway.....	12.447	8,000	99,576
Burlington, Cedar Rapids & Northern—I. C. & W. Ry.....	31.35	2,800	87,780
Chicago & North-Western—Ottumwa, C. F. & St. Paul Br	16.89	3,000	50,670
Chicago, Milwaukee & St. Paul—Kansas City Division.....	39.78	4,000	159,040
Chicago, Rock Island & Pacific—Oskaloosa Division.....	25.73	4,500	115,785
Iowa Central—Eastern Division.....	20.414	2,575	52,616
Kossuth	111.4		325,545
Burlington, Cedar Rapids & N.—C. R., I. F. & N. W. Ry.....	28.34	3,750	106,275
Cedar Rapids, Garner & North-Western Ry.....	4.14	2,000	8,280
Chicago & North-Western—Toledo & North-Western Ry	45.51	5,000	227,550
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	24.35	6,000	146,100
Minneapolis & St. Louis Railway.....	7.80	4,000	31,200
Lee	192.203		192,203
Chicago, Burlington & Kansas City Railway.....	16.89	2,500	42,115
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	33,296	7,500	249,720
Chicago, Ft. Madison & Des Moines Railway.....	16.89	2,500	42,115
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.....	27.15	4,500	122,775
Chicago, Santa Fe & California Railway.....	19.81	10,000	198,100
St. Louis, Keokuk & Northwestern Railroad.....	19.81	10,000	198,100
Linn	151.80		900,254
Burlington, Cedar Rapids & Northern—Main Line.....	21.06	6,000	126,360
Burlington, Cedar Rapids & Northern—Milwaukie Div.....	31.29	4,000	125,160
Chicago & North-Western Railway.....	29.38	11,250	330,225
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	28.01	7,000	196,070
Chicago, Milwaukee & St. Paul—Kansas City Div.....	17.54	4,000	70,160
Chicago, Milwaukee & St. Paul—Dubuque S. W. Line.....	9.11	3,500	32,385
Dubuque & Sioux City—Cedar Rapids Branch.....	27.45	3,000	82,350
Louis	89.661		429,600
Burlington & Northwestern Railway.....	3.146	2,000	6,292
Burlington, Cedar Rapids & Northern—Main Line.....	31.29	4,000	125,160
Chicago, Rock Island & Pacific—Southwestern Div.....	18.99	7,700	146,223
Iowa Central—Eastern Division.....	22.875	2,575	57,616
Muscatine, North & South Ry.....	22	2,500	55,000
Lucas	52.131		408,085
Chicago, Burlington & Quincy Railroad.....	39.829	11,250	447,629
Chicago, Burlington & Quincy—Chariton Railway.....	12.74	4,500	56,964
C. R. & Q.—Chariton, D. M. & Southern Railroad.....	11.561	4,000	46,245
Lyon	110.42		423,639
Burlington, Cedar Rapids & Northern—I. F. & N. W. Ry.....	97.73	3,500	341,555
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	9.42	6,000	56,520
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.....	3.04	3,500	10,640
Chicago, St. Paul, Minneapolis & O.—Rock River Br.....	4.70	4,100	19,470
Dubuque & Sioux City—Sioux Falls Branch.....	24.25	3,100	75,175
Sioux City & Northern Railway.....	18.48	3,000	55,440
Madison	34.94		266,829
Chicago Great Western—Des Moines & St. Jo. Div.....	19.48	4,800	93,504
Chicago, Rock Island & Pacific—Iowa Division.....	8.50	11,000	93,500
Chicago, Rock Island & Pacific—Des Moines, & W. Br.....	12.14	2,000	24,380
Des Moines & Kansas City Railway.....	12.43	2,000	24,860

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Mahaska	130.961		\$ 482,735
Burlington & Western Railway	15.01	1,500	22,515
Burlington, Cedar Rapids & Northern—I. O. & W. Ry.	4.32	2,800	12,096
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	17.30	3,000	51,900
Chicago, Rock Island & Pacific—Oskaloosa Division	26.60	4,500	119,700
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	21.34	4,500	96,030
Iowa Central—Main Line	25.17	5,000	125,850
Iowa Central—Newton Branch	6.897	2,575	17,760
Iowa Central—Eastern Division	14.324	2,575	36,884
Marion	105.354		395,991
C. B. & Q.—Albia, K. & D. M., and D. M. & K. R. R.	39.204	4,000	156,816
Chicago, Rock Island & Pacific—Oskaloosa Division	12.65	4,500	56,925
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	14.50	4,500	65,250
Wabash—Des Moines & St. Louis Railroad	39	3,000	117,000
Marshall	148.672		866,134
Chicago & North-Western Railway	25.99	11,250	292,887
Chicago Great Western—Des Moines & St. Jo. Div.	31.78	4,800	152,544
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	25.39	7,100	180,269
Iowa Central—Main Line	29.79	5,000	148,950
Iowa Central—Story City Branch	15.01	2,575	38,651
Iowa Central—State Center Branch	20.712	2,575	53,333
Mills	101.334		611,469
Chicago, Burlington & Quincy Railroad	29.24	11,250	328,950
Chicago, Burlington & Q.—Neb. City, S. & N. E. R. R.	8.918	3,000	26,754
Chicago, Burlington & Quincy—Hastings & Avoca R. R.	10.483	3,000	31,449
Kansas City, St. Joseph & Council Bluffs Railroad	17.963	5,500	98,796
Omaha & St. Louis Railway	25.94	4,500	116,730
Tabor & Northern Railway	8.79	1,000	8,790
Mitchell	75.70		236,963
Chicago Great Western—Main Line	9.90	5,500	54,450
Chicago Great Western—Lyle Branch	5.41	3,500	18,935
Chicago, Milwaukee & St. Paul—Austin Branch	7.75	3,000	23,250
Dubuque & Sioux City—Cedar Falls & Minnesota R. R.	22.72	3,000	68,160
Stacyville Railroad	7.93	3,000	23,790
Winona & Western Railway	21.99	2,200	48,378
Monona	93.91		388,955
Chicago & North-Western—Maple River Branch	24.35	4,000	97,400
Chicago, Milwaukee & St. Paul—Sioux City Branch	27.53	3,500	96,355
Dubuque & Sioux City—Onawa Branch	16.28	2,500	40,700
Sioux City & Pacific Railroad	25.75	6,000	154,500
Monroe	95.30		523,008
Albia & Centerville Railway	11	2,000	22,000
Chicago, Burlington & Quincy Railroad	27.816	11,250	312,930
C. B. & Q.—Albia, K. & D. M., & D. M. & K. R. R.	10.772	4,000	43,088
Chicago, Milwaukee & St. Paul—Kansas City Division	10.47	4,000	41,880
Iowa Central—Main Line	13.692	5,000	68,460
Wabash—Des Moines & St. Louis Railroad	11.55	3,000	34,650
Montgomery	49.606		394,761
Chicago, Burlington & Quincy Railroad	27.081	11,250	304,661
Chicago, Burlington & Quincy—Nebraska City Branch	7.668	4,000	30,672
Chicago, Burlington & Quincy—Brownville & N. V. R. R.	2.413	4,000	9,672
Chicago, Burlington & Q.—Red Oak & Atlantic R. R.	12.439	4,000	49,756
Muscatine	114.05		736,484
Burlington, Cedar Rapids & Northern—Main Line	18.91	6,500	122,915
Burlington, Cedar Rapids & Northern—Muscatine Div.	19.21	4,000	76,840
Chicago, Cedar Rapids & Northern—D. I. & D. Ry.	7.11	3,000	21,330
Chicago, Rock Island & Pacific—Iowa Division	24.85	11,000	273,350
Chicago, Rock Island & Pacific—Southwestern Div.	23.77	7,700	175,329
Chicago, Rock Island & Pacific—Wilton Branch	12.04	3,500	42,140
Chicago, Rock Island & Pacific—Wilton & Tipton Br ^{ch}	1.16	500	580
Muscatine North and South Railway	8	3,000	24,000
O'Brien	83.30		418,262
Chicago & North-Western—Toledo & North-Western Ry	25.30	5,000	126,500
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.02	6,000	144,120
Chicago, St. Paul, Minneapolis & Omaha—Main Line	6.61	9,500	62,795
Dubuque & Sioux City—Sioux Falls Branch	27.37	3,100	84,847
Osceola	44.22		269,210
Burlington, Cedar Rapids & N.—O. R., I. F. & N. W.	26.24	3,750	98,400
Chicago, St. Paul, Minneapolis & Omaha—Main Line	17.98	9,500	170,810

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Page	100.848		\$ 381,894
Chicago, Burlington & Quincy—Nebraska City Branch	11.80	4,000	47,200
Chicago, Burlington & Quincy—Brownville & N. V. R. R.	22.81	4,000	91,240
Chicago, Burlington & Quincy—Clar., C. Sp. & S. W. R. R.	15.844	4,000	63,376
Humeston & Shenandoah R. R.	27.02	3,000	81,060
Kansas City, St. Jo. & Council Bluffs—Tarkio Val'y R. R.	2.174	4,500	9,783
Omaha & St. Louis Railway	19.83	4,500	89,105
Palo Alto	72.32		343,560
Burlington, Cedar Rapids & N.—C. R., I. F. & N. W.	27.28	3,750	102,300
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.34	6,000	146,040
Chicago, Rock Island & Pacific—Des M. & Ft. D. Div.	20.70	4,600	95,220
Plymouth	92.76		510,382
Chicago & North-Western—Maple River Branch	7.96	4,000	31,840
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	15.00	3,500	52,500
Chicago, St. Paul, Minneapolis & Omaha—Main Line	9.48	9,500	90,060
Dubuque & Sioux City—Main Line	34.95	7,000	244,650
Sioux City & Northern Railroad	25.37	3,600	91,332
Pocahontas	52.498		271,694
Chicago & North-Western—Toledo & North-Western Ry	24.18	5,000	120,900
Chicago, Rock Island & Pacific—Des M. & Ft. Dodge Div.	16.65	4,600	76,590
Des Moines, Northern & Western Railway	1.868	3,000	5,604
Dubuque & Sioux City—Main Line	9.80	7,000	68,600
Polk	172.105		1,086,599
Chicago & North-Western—Des M. & Minneapolis Br.	24.16	5,700	137,712
Chi., Bur. & Quincy—A., K. & D. M. and D. M. & K. R. R.	10.135	4,000	40,540
Chicago Great Western—Des Moines & St. Jo. Division	28.99	4,800	139,152
Chicago, Rock Island & Pac.—Iowa Division	27.73	11,000	305,030
Chicago, Rock Island & Pac.—Des M., I. & W. Branch	8.71	4,500	39,195
Chicago, Rock Island & Pac.—Keokuk & Des M. Div.	17.56	4,500	79,020
Chicago, Rock Island & Pac.—Des M. & Ft. Dodge Div.	9.30	4,600	42,780
Des Moines & Kansas City Railway	7.29	2,000	14,580
Des Moines, Northern & Western Railway	19.52	3,000	58,560
Des Moines Union Railway	3.70	60,000	185,000
Wabash—Des Moines & St. Louis Railroad	15.01	3,000	45,030
Pottawattamie	143.20		1,419,390
Chicago & North-Western Railway	19.06	11,250	214,425
Chicago, Burlington & Quincy	1.566	11,250	17,617
Chicago, Burlington & Quincy—Red Oak & Atl. R. R.	1.996	4,000	7,984
Chicago, Burlington & Quincy—Hastings & Avoca R. R.	5.244	3,000	15,732
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	26.55	7,100	188,505
Chicago, Rock Island & Pacific—Iowa Division	45.04	11,000	495,440
Chicago, Rock Island & Pacific—Carson Branch	17.73	3,500	62,055
Chicago, Rock Island & Pacific—Harlan Branch	1.15	3,500	4,025
Kansas City, St. Joseph & Council Bluffs Railroad	6.714	5,500	36,927
Omaha Bridge & Transfer Company	3.15	3,000	9,450
Omaha & St. Louis Railway	11.22	4,500	50,490
Union Pacific—Union Division	2.06	150,000	309,000
Union Pacific—Union Avenue Dummy Line	1.72	4,000	7,740
Poweshiek	96.182		532,375
Burlington, Cedar Rapids & Northern—I. O. & W. Ry.	6.78	2,800	18,984
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	27.21	3,000	81,630
Chicago, Rock Island & Pacific—Iowa Division	25.68	11,000	282,480
Iowa Central—Main Line	22.81	5,000	114,050
Iowa Central—Montezuma Branch	13.612	2,575	35,051
Iowa Central—Newton Branch	.07	2,575	180
Ringgold	79.702		310,840
Chicago, Bur. & Quincy—Leon, Mt. Ayr & S. W. R. R.	28.642	4,000	114,568
Chicago Great Western—Des Moines & St. Jo. Division	23.94	4,800	114,912
Humeston & Shenandoah R. R.	27.12	3,000	81,360
Sac	62.59		258,930
Chicago & North-Western—Maple River Branch	54.02	4,000	216,080
Chicago & North-Western—Toledo & North-Western Ry	8.57	5,000	42,850
Scott	100.99		513,540
Burlington, Cedar Rapids & Northern—O. R. & C. Ry.	25.51	4,500	114,795
Burlington, Cedar Rapids & Northern—D. I. & D. Ry.	15.27	3,000	45,810
Chicago, Mil. & St. Paul—Davenport & N. W. Line	20.54	3,200	65,728
Chicago, Mil. & St. Paul—Maquoketa Branch	7.80	3,000	23,400
Chicago, Rock Island & Pacific—Iowa Division	13.76	11,000	150,810
Chicago, Rock Island & Pacific—Southwestern Division	12.11	7,700	93,247

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Shelby	54.71		\$ 322,576
Chicago & North-Western—Iowa South-Western Branch	12.75	\$ 3,000	38,250
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.81	71,100	1,751,151
Chicago, Rock Island & Pacific—Iowa Division	6.42	11,000	70,620
Chicago, Rock Island & Pacific—Harlan Branch	10.73	3,500	37,555
Sioux	146.47		765,872
Chicago & North-Western—Toledo & North-Western Ry	35.06	5,000	175,800
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.08	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	7.09	3,100	21,979
Sioux City & Northern Railroad	27.23	6,600	180,260
Story	96.238		643,453
Ames & College Railway	1.988	1,500	2,982
Chicago & North-Western Railway	24.23	11,250	272,588
Chicago & North-Western—Des M. & Minneapolis Br.	33.78	5,700	194,661
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	34.79	7,100	175,009
Iowa Central—Story City Branch	19.50	2,575	50,213
Tama	104.62		724,934
Burlington, Cedar Rapids & Northern—Pacific Div.	18.05	4,500	81,225
Chicago & North-Western Railway	35.34	11,250	395,975
Chicago & North-Western—Ottumwa, C. F. & St. P. Br.	13.13	3,000	39,000
Chicago & North-Western—Toledo & North-Western Ry	22.14	5,000	110,700
Chicago Great Western—Des Moines & St. Joe Div.	12.64	4,800	60,672
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	36.28	7,100	186,572
Taylor	60.758		224,708
Chicago, Burlington & Quincy—Creston Branch	28.008	4,500	126,036
Chicago Great Western—Des Moines & St. Joe Div.	5.79	4,800	27,792
Humeston & Shenandoah R. R.	26.96	3,000	80,880
Union	67.281		479,395
Chicago, Burlington & Quincy Railroad	25.797	11,250	290,216
Chicago, Burlington & Quincy—Creston Branch	10.742	4,500	48,339
Chicago, Burlington & Quincy—Creston & North R. R.	8.162	4,000	32,608
Chicago Great Western—Des Moines & St. Joe Div.	22.59	4,800	108,432
Van Buren	80.05		298,955
Chicago, Burlington & Kansas City Railway	27.33	3,500	95,655
Chicago, Ft. Madison & Des Moines Railway	14.72	2,500	36,800
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	3,500	15,750
Chicago, Rock Island & Pacific—Keokuk & D. M. Div.	33.50	4,500	150,750
Wapello	116.689		672,723
Chicago, Burlington & Quincy Railroad	26.856	11,350	302,130
Chicago, Milwaukee & St. Paul—Kansas City Division	27.31	4,900	109,240
Chicago, Ft. Madison & Des Moines Railway	15.15	2,500	37,650
Chicago, Rock Island & Pacific—Southwestern Div.	7.73	7,700	59,444
Chicago, Rock Island & Pacific—Keokuk & Des M. Div.	30.1	4,500	135,000
Wabash Railroad	9.803	3,000	29,409
Warren	98.885		363,827
C. B. & D. M. and D. M. & K. R. R.	7.626	4,000	30,524
Chicago, Burlington & Quincy—Chariton, D. M. & S. Ry	21.439	4,000	85,756
Chicago Great Western—Des Moines & St. Joe Div.	15.79	4,800	75,792
Chicago, Rock Island & Pacific—Des Moines, I. & W. Br	26.23	4,500	116,035
Des Moines & Kansas City Railway	27.73	2,000	55,460
Washington	103.663		413,817
Burlington & North-Western Railway	13.90	2,000	25,860
Burlington & Western Railway	13.862	1,500	20,796
Burlington, Cedar Rapids & Northern—Muscatine Div.	4.31	4,000	17,240
Burlington, Cedar Rapids & Northern—L. C. & W. R. R.	20.98	2,800	58,744
Chicago, Rock Island & Pacific—Southwestern Div.	25.64	7,700	197,428
Chicago, Rock Island & Pacific—Oskaloosa Division	14.02	4,500	63,090
Iowa Central—Eastern Division	11.861	2,575	30,542
Wayne	79.493		405,887
Chicago, Burlington & Quincy—Chariton Branch	6.893	4,000	27,572
Chicago, Milwaukee & St. Paul—Kansas City Division	14.96	4,000	59,840
Chicago, Rock Island & Pacific—Southwestern Div.	27.75	7,700	213,675
Keokuk & Western Railroad	29.89	3,500	104,800

TABLE No. 2—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Webster	165.135		\$ 729,735
Chicago & North-Western—Toledo & North-Western Ry	25.96	\$ 5,000	129,800
Chicago, Rock Island & Pacific—D. M. & Ft. Dodge Div	32.55	4,600	149,730
Crooked Creek Railroad & Coal Co.	11.8	2,000	23,600
Dubuque & Sioux City—Main Line	26.74	7,000	187,180
Mason City & Ft. Dodge Railroad	32.915	3,000	98,745
Minneapolis & St. Louis Railway	35.17	4,000	140,680
Winnebago	43.09		165,122
Burlington, Cedar R. & Northern—C. B., I. F. & N. W. Ry	21.29	3,750	79,822
Minneapolis & St. Louis Railway	20.80	4,000	83,200
Winnebush	82.85		350,394
Burlington, Cedar Rapids & Northern—Milwaukee Div	1.14	4,000	4,560
Burlington, Cedar Rapids & Northern—C. D. & M. Ry	22.99	2,000	45,980
Chicago, Milwaukee & St. Paul—Davenport & N. W. Line	2.47	3,303	7,904
Chicago, Milwaukee & St. Paul—Iowa & Minnesota Div	16.96	3,000	50,880
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
Woodbury	125.71		596,437
Chicago & North-Western—Maple River Branch	25.65	4,000	102,640
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.96	3,500	111,860
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	5.63	3,500	19,705
Chicago, St. Paul, Minneapolis & Omaha—Main Line	3.94	6,500	25,630
Dubuque & Sioux City—Main Line	6.41	7,000	44,870
Dubuque & Sioux City—Onawa Branch	25.94	2,500	64,850
Sioux City & Northern Railroad	5.57	3,600	20,052
Sioux City & Pacific Railroad	22.32	4,000	133,260
Sioux City Terminal Railway & Warehouse Co.	1.28	70,000	89,600
Worth	46.590		171,773
Burlington, Cedar Rapids & Northern—Main Line	7.22	6,500	46,930
Chicago Great Western—Lyle Branch	14.39	3,500	50,365
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	3,000	33,810
Chicago, Milwaukee & St. Paul—Main Line	2.09	5,100	10,645
Iowa Central—Northwood Branch	11.38	2,575	29,273
Minneapolis & St. Louis Railway	1.03	4,000	4,120
Wright	108.899		405,413
Burlington, Cedar Rapids & Northern—C. R., I. F. & N. W	45.04	3,750	168,900
Chicago & North-Western—Toledo & North-Western Ry	23.85	5,000	119,250
Iowa Central—Belmond Branch	6.563	2,575	16,745
Mason City & Ft. Dodge Railroad	3.94	3,600	100,518
Total	8,518.155		\$44,633,661

TABLE No. 3.

Railroads assessed on account of sleeping cars, with mileage and assessment.

NAMES OF RAILROADS USING OR OPERATING SLEEPING CARS NOT OWNED BY THE COMPANY.	Miles on which sleeping cars are operated.	Assessed value per mile for sleeping cars.	Aggregate assessed value of sleeping cars.
Burlington, Cedar Rapids & Northern Railroad Company	506		\$ 16,191
Main Line—Burlington to West Liberty	61	\$ 21	1,281
West Liberty to Cedar Rapids	37	84	3,108
Cedar Rapids to Vinton	23	63	1,449
Vinton to Minnesota line	108	42	4,536
Vinton to Granite (Lyon county)	277	21	5,817
Chicago & North-Western Railroad Company	747		25,781
Clinton to Cedar Rapids	81	80	6,480
Cedar Rapids to Tama	51	65	3,315
Tama to Carroll	125	40	5,000
Carroll to Missouri Valley	42	84	3,528
Missouri Valley to Council Bluffs	21	75	1,575
Maple River to Carnovan	13	2	26
Tama to Jewell Junction	69	30	2,070
Jewell Junction to Carnovan	73	949	69,303
Carnovan to Osawa	68	15	1,020
Jewell Junction to Hawarden	174	15	2,610
Chicago, Burlington & Quincy Railroad Company	323,654		23,694
Main Line	281,654	75	21,124
Keokuk & St. Paul	80	80	6,400
Chicago Great Western Railroad Company	370,88		29,017
Dubuque to Oelwein	73	90	6,570
Oelwein to Elma	49,20	113	5,559
Elma to Minnesota state line	30,68	100	3,068
Oelwein to Missouri state line	228	65	14,820
Chicago, Milwaukee & St. Paul Railway	40,95		1,033
Mason City to Northwood	37,95	30	838
Ottumwa to Hedrick	13	15	195
Chicago, Rock Island & Pacific Railroad Company	646,10		36,301
West Liberty to Council Bluffs	278,55	68	18,932
West Liberty to Davenport	39,26	135	5,300
Des Moines to Angus	38	26	988
Davenport to Washington	64,47	56	3,610
Washington to Evans	57,21	39	1,487
Washington to Lineville	129,62	30	3,888
Harvey to Ottumwa	37,39	55	2,056
Chicago, St. Paul, Minneapolis & Omaha Railroad Company	67,10	55	3,140
Chicago, Santa Fe & California Railroad Company	19,81	80	1,584
Dubuque & Sioux City Railroad Company	394	75	15,775
Dubuque to Waterloo	90	80	7,200
Waterloo to Cherokee	177	50	8,850
Cherokee to Sioux City	59	25	1,475
Cherokee to Minnesota state line	68	25	1,700
Iowa Central Railway Company	254,88		6,766
Mason City to Hedrick	166	30	4,980
Hedrick to Kellsburg	77	17	1,309
Manley to Northwood	11,38	42	477
Kansas City, St. Joseph & Council Bluffs Railway Company	54,46	85	4,629
Omaha & St. Louis Railway Company	65,73	41	2,694
Minneapolis & St. Louis Railway Company	85,13	30	2,558
Sioux City & Pacific Railway Company	80,47		3,773
Sioux City to Osawa	37	55	2,035
Osawa to Missouri Valley	43,47	40	1,738
Union Pacific Railway Company	2,08	80	164
Wabash Railway Company	85,13		5,417
Des Moines to Harvey—Des Moines & St. Louis Railway	41,87	57	2,386
Ottumwa to Coatsville	43,31	70	3,031
Des Moines Union	3,7	216	799
Total	3,779,344		\$ 183,333

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	8.52	\$ 65	\$ 579
Chicago, Rock Island & Pacific—Iowa Division	8.52		579
Chicago, Burlington & Quincy Railroad	26,475	75	1,986
Appanoose	37,151	30	1,115
Chicago, Rock Island & Pacific—Southwestern Division	39,89	80	3,192
Wabash Railroad	7,261	70	508
Benton	62,70	65	4,075
Burlington, Cedar Rapids & Northern—Main Line	23,01	65	1,496
Burlington, Cedar Rapids & Northern—Pacific Division	14,86	21	312
Chicago & North-Western Railway	24,84	65	1,615
Black Hawk	89,88		5,356
Burlington, Cedar Rapids & Northern—Main Line	32,74	42	1,375
Chicago Great Western—Des Moines & St. Joe Div	30,42	65	1,977
Dubuque & Sioux City—Main Line	33,72	75	2,529
Boone	52,91	40	2,116
Chicago & North-Western Railway	27,53	26	718
Minneapolis & St. Louis Railroad	24,68	26	642
Bremer	10,21		827
Burlington, Cedar Rapids & Northern—Main Line	4,18	42	176
Chicago Great Western—Main Line	6,03	113	681
Buchanan	38,54	90	3,468
Chicago Great Western—Main Line	11,41		1,027
Chicago Great Western—Des Moines & St. Joe Div	2,30	65	149
Dubuque & Sioux City—Main Line	24,53	75	1,840
Buena Vista	40,13		1,627
Chicago & North-Western—Toledo & North-Western Ry	23,77	15	357
Dubuque & Sioux City—Main Line	35,41	59	2,079
Butler	73,75		2,133
Burlington, Cedar Rapids & Northern—Main Line	21,06	42	884
Dubuque & Sioux City	24,91	50	1,246
Calhoun	38,60		1,101
Chicago & North-Western—Toledo & North-Western Ry	23,54	15	353
Dubuque & Sioux City—Main Line	14,85	50	743
Carroll	25,41	40	1,016
Chicago & North-Western Railway	37,04		1,116
Cass	27,04	68	1,839
Chicago, Rock Island & Pacific—Iowa Division	40,83		3,682
Cedar	8,95	94	842
Burlington, Cedar Rapids & Northern—Main Line	34,98	30	1,049
Chicago & North-Western Railway	6,29	135	850
Chicago, Rock Island & Pacific—Iowa Division	35,30		1,183
Cerro Gordo	10,57	42	444
Burlington, Cedar Rapids & Northern—Austin Branch	8,93	30	268
Chicago, Milwaukee & St. Paul—Main Line	15,70	30	471
Iowa Central—Main Line	41,30		1,775
Cherokee	39,50		1,490
Dubuque & Sioux City—Main Line	11,40	25	285
Dubuque & Sioux City—Sioux Falls Branch			

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Chickasaw</i>	25.70		2,904
Chicago Great Western—Main Line.....	25.70	\$ 113	2,904
<i>Clarke</i>	26.498		1,987
Chicago, Burlington & Quincy Railroad.....	26.498	75	1,987
<i>Clay</i>	5.70		85
Chicago & North-Western—Toledo & North-Western Ry...	5.70	15	85
<i>Clinton</i>	40.17		3,214
Chicago & North-Western Railway.....	40.17	80	3,214
<i>Crawford</i>	31.60		1,384
Chicago & North-Western Railway.....	31.60	40	1,384
<i>Dallas</i>	44.54		1,894
Chicago, Rock Island & Pacific—Iowa Division.....	17.54	88	1,192
Chicago, Rock Island & Pacific—Des M. & Ft. Dodge Div...	27.00	28	702
<i>Davis</i>	49.136		2,423
Chicago, Rock Island & Pacific—Southwestern Division.....	22.89	30	683
Wabash Railroad.....	26.246	70	1,737
<i>Delaware</i>	50.09		4,140
Chicago Great Western—Main Line.....	25.05	90	2,305
Dubuque & Sioux City—Main Line.....	24.47	75	1,835
<i>Des Moines</i>	48.218		2,515
Burlington, Cedar Rapids & Northern—Main Line.....	21.18	21	443
Chicago, Burlington & Quincy Railroad.....	18.058	75	1,354
Chicago, Burlington & Quincy—Keokuk & St. Paul E. R.	8.98	80	718
<i>Dickinson</i>	29.80		625
Burlington, Cedar Rapids & North'n—O. R., I. F. & N.-W. Ry...	29.80	21	625
<i>Dubuque</i>	41.06		5,048
Chicago Great Western—Main Line.....	31.26	90	2,813
Dubuque & Sioux City—Main Line.....	29.80	75	2,235
<i>Emmet</i>	16.22		340
Burlington, Cedar Rapids & North'n—O. R., I. F. & N.-W. Ry...	16.22	21	340
<i>Fayette</i>	26.65		2,689
Chicago Great Western—Main Line.....	19.89	113	2,239
Chicago Great Western—Des Moines & St. Joe. Division.....	6.89	65	447
<i>Floyd</i>	20.57		863
Burlington, Cedar Rapids & Northern—Main Line.....	20.57	42	863
<i>Franklin</i>	40.57		1,126
Burlington, Cedar Rapids & North'n—O. R., I. F. & N. W. Ry...	12.38	21	259
Dubuque & Sioux City—Main Line.....	1.10	50	55
Iowa Central—Main Line.....	27.09	30	812
<i>Fremont</i>	38.523		2,889
Kansas City, St. Joseph & Council Bluffs Railroad.....	29.733	85	2,531
Omaha & St. Louis Railway.....	8.749	41	358
<i>Greene</i>	24.19		967
Chicago & North-Western Railway.....	24.19	40	967
<i>Grundy</i>	47.26		1,459
Burlington, Cedar Rapids & Northern—Pacific Division.....	15.22	21	319
Burlington, Cedar Rapids & North'n—O. R., I. F. & N. W. Ry...	11.13	21	233
Chicago & North-Western—Toledo & North-Western Ry...	12.79	30	383
Chicago Great Western—Des Moines & St. Joe. Division.....	7.95	65	516
Dubuque & Sioux City—Main Line.....	1.17	50	58
<i>Guthrie</i>	19.30		1,312
Chicago, Rock Island & Pacific—Iowa Division.....	19.30	68	1,312
<i>Hamilton</i>	68.78		2,020
Chicago & North-Western—Toledo & North-Western Ry...	45.58		
Chicago & North-Western (Jewell Junction East).....	9	30	270
Chicago & North-Western (Jewell Junction West).....	16	13	208
Chicago & North-Western (Jewell Junction North).....	25.58	15	382
Dubuque & Sioux City—Main Line.....	23.20	50	1,160
<i>Hancock</i>	25.71		668
Minneapolis & St. Louis Railway.....	25.71	26	668
<i>Hardin</i>	95.37		3,173
Burlington, Cedar Rapids & North'n—O. R., I. F. & N. W. Ry...	17.88	21	375
Chicago & North-Western—Toledo & North-Western Ry...	24.81	30	744
Dubuque & Sioux City—Main Line.....	23.72	50	1,186
Iowa Central—Main Line.....	28.96	30	868
<i>Harrison</i>	62.73		2,448
Chicago & North-Western Railway.....	30.33	83	1,152
Sioux City & Pacific Railroad.....	32.40	40	1,296
<i>Henry</i>	38.356		1,694
Chicago, Burlington & Quincy Railroad.....	19.703	75	1,477
Iowa Central—Eastern Division.....	18.653	17	217

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
<i>Howard</i>	13.14		1,314
Chicago Great Western—Main Line.....	13.14	\$ 100	1,314
<i>Humboldt</i>	83.54		1,680
Burlington, Cedar Rapids & North'n—O. R., I. F. & N. W. Ry...	25	21	525
Chicago & North-Western—Toledo & North-Western Ry...	36.14	15	527
Minneapolis & St. Louis Railway.....	23.40	26	608
<i>Ida</i>	84.16		444
Chicago & North-Western—Maple River Branch.....	84.16	13	444
<i>Iowa</i>	25.25		1,717
Chicago, Rock Island & Pacific—Iowa Division.....	25.25	68	1,717
<i>Jasper</i>	57.38		3,691
Chicago Great Western—Des Moines & St. Joe. Div...	19.02	65	1,235
Chicago, Rock Island & Pacific, Iowa Division.....	54.38	68	2,307
Iowa Central—Main Line.....	3.98	30	119
<i>Jefferson</i>	53.865		2,754
Chicago, Burlington & Quincy Railroad.....	25.735	75	1,930
Chicago, Rock Island & Pacific—Southwestern Division.....	26.63	30	799
Iowa Central—Eastern Division.....	1.50	17	25
<i>Johnson</i>	43.25		3,197
Burlington, Cedar Rapids & Northern—Main Line.....	16.05	84	1,348
Chicago, Rock Island & Pacific—Iowa Division.....	27.20	28	1,849
<i>Keokuk</i>	52.144		1,119
Chicago, Rock Island & Pacific—Oskaloosa Division.....	25.73	68	668
Iowa Central—Eastern Division.....	26.414	17	451
<i>Kossuth</i>	7.80		202
Minneapolis & St. Louis Railroad.....	7.80	26	202
<i>Lee</i>	53.106		4,081
Chicago, Burlington & Quincy—Keokuk & St. Paul R. R.	33.296	75	2,497
Chicago, Santa Fe & California Railway.....	19.81	80	1,584
<i>Linn</i>	51.04		4,169
Burlington, Cedar Rapids & Northern—Main Line.....	21.66	84	1,819
Chicago & North-Western Railway.....	29.38	80	2,350
<i>Louisa</i>	64.515		1,929
Burlington, Cedar Rapids & Northern—Main Line.....	23.15	21	488
Chicago, Rock Island & Pacific—Southwestern Division.....	18.99	56	1,063
Iowa Central—Eastern Division.....	22.375	17	380
<i>Lucas</i>	26.829		2,012
Chicago, Burlington & Quincy Railroad.....	26.829	75	2,012
<i>Lyon</i>	62.04		1,389
Burlington, Cedar Rapids & Northern—O. R., I. F. & N.-W. Ry...	37.79	21	793
Dubuque & Sioux City—Sioux Falls Branch.....	24.28	25	603
<i>Madison</i>	27.98		1,844
Chicago Great Western—Des Moines & St. Joe. Division.....	19.48	65	1,266
Chicago, Rock Island & Pacific—Iowa Division.....	8.50	63	538
<i>Mahaska</i>	34.134		871
Chicago, Rock Island & Pacific (Evans East).....	17.48	26	453
Chicago, Rock Island & Pacific (Evans West).....	7.61	55	418
Iowa Central—Main Line.....	16.37	30	491
Iowa Central—Eastern Division.....	14.324	30	429
<i>Martin</i>	29.62		1,023
Wabash—Des Moines & St. Louis Railroad.....	28.88	55	1,477
Chicago, Rock Island & Pacific (Harvey East).....	2.66	55	146
<i>Marshall</i>	87.56		4,001
Chicago & North-Western Railway.....	25.99	40	1,039
Chicago Great Western—Des Moines & St. Joe. Division.....	31.78	65	2,039
Iowa Central—Main Line.....	29.79	30	893
<i>Mills</i>	72.893		4,783
Chicago, Burlington & Quincy Railroad.....	29.24	75	2,193
Kansas City, St. Joseph & Council Bluffs R. R.	17.963	85	1,527
Omaha & St. Louis Railway.....	25.94	41	1,063
<i>Mitchell</i>	17.65		1,222
Chicago Great Western—Main Line.....	9.90	100	990
Chicago, Milwaukee & St. Paul—Austin Branch.....	7.75	30	232
<i>Monona</i>	50.10		1,581
Chicago & North-Western—Maple River Branch.....	24.85	13	316
Sioux City & Pacific Railroad (Onawa North).....	15.75	55	866
Sioux City & Pacific Railroad (Onawa South).....	10	40	400
<i>Monroe</i>	27.816		2,086
Chicago, Burlington & Quincy Railroad.....	27.816	75	2,086

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Montgomery	37.081	\$ 2,085	77,181
Chicago, Burlington & Quincy Railroad	27.081	\$ 75	2,030
Muscatine	66.53	4,950	331,223
Burlington, Cedar Rapids & Northern—Main Line	16.91	304	5,141
Burlington, Cedar Rapids & Northern—Main Line	3	166	498
Chicago, Rock Island & Pacific (West Liberty East)	21.85	135	2,949
Chicago, Rock Island & Pacific (West Liberty West)	3	68	204
Chicago, Rock Island & Pacific—Southwestern Division	22.77	56	1,275
O'Brien	69.25	1,476	102,100
Chicago & North-Western—Toledo & North-Western Ry	25.30	15	379
Chicago, St. Paul, Minneapolis & Omaha—Main Line	6.61	383	2,524
Dubuque & Sioux City—Sioux Falls Branch	27.37	25	684
Ocasola	44.22	21	929
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W.	29.24	51	1,509
Chicago, St. Paul, Minneapolis & Omaha—Main Line	17.08	55	938
Page	19.83	813	16,113
Omaha & St. Louis Railway	19.83	41	813
Palo Alto	27.28	572	15,603
Burlington, Cedar Rapids & N.—C. R. I. F. & N. W. Ry	27.28	21	572
Plymouth	44.12	1,232	54,321
Chicago, St. Paul, Minneapolis & Omaha—Main Line	9.48	55	521
Dubuque & Sioux City—Main Line	34.95	25	876
Pocahontas	55.98	832	46,596
Chicago & North-Western—Toledo & North-Western Ry	24.18	15	362
Dubuque & Sioux City—Main Line	9.60	50	480
Polk	75.45	5,393	407,000
Chicago Great Western—Des Moines & St. Joe Division	28.00	55	1,540
Chicago, Rock Island & Pacific—Iowa Division	27.13	68	1,845
Wabash—Des Moines & St. Louis Railroad	15.01	35	525
Des Moines Union Railway	3.70	216	799
Potawatamie	83.99	5,985	500,700
Chicago & North-Western—Maple River Branch	19.43	75	1,458
Chicago, Rock Island & Pacific—Iowa Division	45.04	68	3,062
Kansas City, St. Joseph & Council Bluffs Railroad	6.74	85	570
Omaha & St. Louis Railway	11.22	41	460
Union Pacific—Union Division	2.06	80	164
Poweshiek	48.49	2,430	118,000
Chicago, Rock Island & Pacific—Iowa Division	25.68	68	1,745
Iowa Central—Main Line	22.81	30	684
Ringgold	23.94	1,556	37,200
Chicago Great Western—Des Moines & St. Joe Div.	23.94	65	1,556
Sac	62.50	483	30,188
Chicago & North-Western—Maple River Branch	25	13	325
Chicago & North-Western—Toledo & North-Western Ry	8.57	15	128
Scott	25.87	2,535	65,588
Chicago, Rock Island & Pacific—Iowa Division	13.76	125	1,720
Chicago, Rock Island & Pacific—Southwestern Division	12.11	96	1,161
Shelby	6.43	68	436
Chicago, Rock Island & Pacific—Iowa Division	6.43	68	436
Starr	64.23	615	39,588
Chicago & North-Western—Toledo & North-Western Ry	33.08	15	525
Chicago, St. Paul, Minneapolis & Omaha—Main Line	22.00	55	1,216
Dubuque & Sioux City—Sioux Falls Branch	9.15	25	228
Story	24.23	969	23,400
Chicago & North-Western Railway	24.23	40	969
Tama	78.17	5,512	431,000
Burlington, Cedar Rapids & Northern—Pacific Division	18.05	21	379
Chicago & North-Western Railway	35.34	65	1,647
Chicago & North-Western—Toledo & North-Western Ry	20.14	30	603
Chicago Great Western—Des Moines & St. Joe Division	13.64	65	882
Taylor	5.79	376	2,164
Chicago Great Western—Des Moines	5.79	376	2,164
Union	48.387	8,402	406,000
Chicago, Burlington & Quincy Railroad	35.791	75	2,684
Chicago Great Western—Des Moines	22.59	65	1,468
Wapello	44.379	75	2,680
Chicago, Burlington & Quincy Railroad	36.856	75	2,764
Chicago, Rock Island & Pacific—Southwestern Division	7.52	80	601
Wabash Railroad	9.803	70	686

TABLE No. 4—CONTINUED.

NAMES OF COUNTIES AND RAILROADS.	Miles of road.	Assessed value per mile.	Total assessed value.
Warren	15.79	\$ 184	2,884
Chicago Great Western—Des Moines & St. Joe Division	15.79	\$ 65	1,024
Washington	51.821	1,636	84,700
Chicago, Rock Island & Pacific—Washington South	11	55	616
Chicago, Rock Island & Pacific—Washington South	14.84	30	439
Chicago, Rock Island & Pacific—Oskaloosa Division	14.02	25	350
Iowa Central—Eastern Division	11.881	17	202
Wapre	27.75	30	832
Chicago, Rock Island & Pacific—Southwestern Division	27.75	30	832
Webster	57.87	31	1,789
Chicago & North-Western—Toledo & North-Western Ry	25.06	13	330
Dubuque & Sioux City—Main Line	26.74	50	1,337
Minneapolis & St. Louis Railway	35.17	26	914
Winnebago	20.80	26	541
Minneapolis & St. Louis Railway	20.80	26	541
Woodbury	55.67	17	946
Chicago & North-Western—Maple River Branch	4	13	52
Chicago, St. Paul, Minneapolis & Omaha—Main Line	.94	55	51
Dubuque & Sioux City—Main Line	6.41	25	160
Sioux City & Pacific Railroad	22.32	55	1,227
Worth	29.60	42	1,252
Burlington, Cedar Rapids & Northern—Main Line	7.32	42	308
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	30	338
Iowa Central—Main Line	11.38	42	478
Minneapolis & St. Louis Railway	33	28	924
Wright	38.11	21	800
Burlington, Cedar Rapids & Northern—C. R. I. F. & N. W. Ry	38.11	21	800
Chicago & North-Western—Toledo & North-Western Ry	12	30	360
Total	3,779,944	\$ 185,333	692,000

APPENDIX

TABLE No. 1.

**Abstract of assessments of railroad property in the state of Iowa for the years 1874 to 1899 inclusive.*

YEARS.	Miles of road.	ASSESSED VALUE.		GROSS EARNINGS.		Percentage.
		Total.	Per mile.	Total.	Per mile.	
1874.....	3,728	\$ 21,719,809	\$ 5,823	\$ 15,430,620	\$ 4,139	141
1875.....	3,765	21,986,658	5,840	15,568,908	4,135	141
1876.....	3,823	22,566,683	5,903	18,422,548	4,819	122
1877.....	3,938	22,421,070	5,694	17,221,033	4,373	130
1878.....	4,075	21,619,978	5,306	17,847,728	4,380	121
1879.....	4,323	22,540,904	5,214	21,294,275	4,926	106
1880.....	4,311	24,039,126	4,997	23,256,165	4,884	103
1881.....	5,269	25,742,302	4,886	27,797,143	5,276	93
1882.....	5,732	26,292,384	4,587	29,278,633	5,108	88
1883.....	6,792	28,332,740	4,171	31,153,363	4,587	91
1884.....	7,106	29,886,809	4,206	35,490,225	4,994	84
1885.....	7,445	31,315,838	4,206	34,149,124	4,587	92
1886.....	7,490	33,216,688	4,435	35,492,423	4,739	94
1887.....	7,912	33,370,891	4,850	35,231,206	4,691	109
1888.....	8,291	42,100,575	5,198	37,702,535	4,535	114
1889.....	8,298	43,271,008	5,214	36,365,664	4,390	119
1890.....	8,260	42,858,890	5,189	37,462,779	4,536	114
1891.....	8,377	44,558,606	5,319	37,689,553	4,522	118
1892.....	8,408	44,666,157	5,316	40,416,488	4,810	111
1893.....	8,478	44,869,784	5,292	44,234,053	5,223	101
1894.....	8,477	44,873,686	5,292	42,634,972	5,029	105
1895.....	8,481	44,376,542	5,232	35,874,444	4,230	124
1896.....	8,487	44,881,211	5,229	37,652,442	4,438	118
1897.....	8,481	44,373,916	5,232	39,622,290	4,671	113
1898.....	8,474	44,438,782	5,244	41,335,093	4,877	107
1899.....	8,518	44,633,661	5,240	46,802,903	5,424	96%

*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 31st 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. 3.

Gross earnings per mile for the years ending January 1, 1887, to January 1, 1899, inclusive.

NAME OF ROAD.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1899.
Albia & Centerville.....					\$ 650	\$ 1,036	\$ 1,420	\$ 1,535	\$ 1,716	\$ 1,699	\$ 1,792	\$ 1,837	\$ 1,653
— Centerville, Moravia & A	\$ 471			\$ 415									
Ames & College.....							3,050	2,846	2,981	2,661	2,725	2,313	2,622
Boone Valley Coal & Ry Co										98	120	140	230
Burlington & Northwestern.....	\$ 1,014	971	\$ 1,073	1,700	1,786	1,916	1,774	1,748	1,961	1,424	1,732	2,148	2,487
Burlington & Western.....	695	684	768	848	966	1,060	1,199	985	901	1,068	1,352	1,525	1,550
Burlington, Cedar Rapids & N.	3,119	3,126	2,992	3,193	3,604	3,968	4,219	4,066	3,642	4,287	4,280	4,116	4,334
Chicago & North-Western.....	6,233	6,661	6,304	6,086	6,120	6,562	7,302	7,302	5,918	6,057	6,732	7,289	8,465
Chicago, Burlington & K. C.	2,011	2,183	1,574	1,665	2,292	2,153	2,140	2,194	2,081	2,081	2,262	2,319	2,263
Chicago, Burlington & N.					5,696	13,310	10,719	14,452	9,639	10,204	10,090	9,462	9,910
Chicago, Burlington & Quincy.....	8,293	7,847	6,777	7,311	7,427	7,784	8,336	7,923	6,029	6,141	6,117	6,682	7,023
Chicago, Fort Madison & D. M.					395	676	895	1,078	1,271	1,321	1,175	1,153	1,236
— Ft. Madison & Northwestern.....		567	543										
Chicago Great Western.....								4,229	3,508	3,970	4,474	4,937	5,338
— Chicago, St. Paul & Kansas C.	2,141	2,789	3,056	3,448	4,345	4,530	4,796						
— — Minnesota & Northwestern	1,849	3,006											
— — Dubuque & Dakota.....	971												
Chicago, Iowa & Dakota.....	1,078	1,096	1,255	1,764		1,676	1,947	1,462	1,028	1,142	1,293	1,240	1,362
Chicago, Milwaukee & St. Paul.....	4,003	3,962	4,066	4,177	4,360	4,599	5,315	5,023	4,263	4,309	4,630	4,790	5,858
Chicago, Rock Island & Pacific.....	7,736	7,780	7,224	7,224	5,395	5,672	6,042	6,256	5,417	5,504	5,628	5,679	6,236
— Des Moines & Ft. Dodge.....	2,464												
Chicago, St. P., Min. & Omaha.....	4,461	6,871	6,691	7,520	8,148	5,945	8,691	7,974	6,779	6,563	7,246	8,713	9,627
Chicago, Santa Fe & California.....			2,996	6,168	9,708	11,736	13,000	5,855	4,481	4,601	5,081	5,553	5,916
Clarinda & St. Louis.....	377	356	290										
Crooked Creek R. R. & Coal Co.					466		828	445	494	381	586	512	640
— Web. City & Crooked Creek.....	885												
— Crooked Creek.....		1,165	525	421									
Des Moines & Kansas City.....			64	635	841	1,056	1,154	1,008	915	915	1,069	1,447	1,449
— Des M., Osceola & Southern.....	840												
Des Moines Northern & Western.....				1,768	2,080	2,002	2,864	2,693	2,200	2,575	2,993	2,955	3,659
— Des Moines & North-western.....		1,337	1,879										
— Des Moines & Northern.....					3,193	3,159							
— — St. Louis, D. M. & Northern.....	1,095	1,100	1,299	1,490									
Des Moines Union.....													
Dubuque & Sioux City.....		4,340	3,200	3,297	3,773	4,763	4,571	4,298	3,876	4,330	4,538	4,427	4,719
— Cedar Rapids & Chicago.....													
— Cherokee & Dakota.....													
— Iowa Falls & Sioux City.....		3,975											
— — Illinois Central.....	4,360												
Humeston & Shenandoah.....	1,685	1,695	1,634	1,659	1,779	1,793	1,558	1,380	1,187	1,138	1,328	1,306	1,431

TABLE No. 3—CONTINUED.

NAME OF ROAD.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1899.
Iowa Northern.....	\$ 2,136	\$ 2,445	\$ 2,246	\$ 1,775	\$ 2,526	\$ 1,792	\$ 2,639	\$ 3,927	\$ 3,457	\$ 2,338	\$ 2,372	\$ 2,055	\$ 2,557
Iowa Central.....				3,224	3,224	3,598	3,740	3,740	3,182	3,181	3,171	3,270	3,663
— Central Iowa.....	2,718	2,762	2,744										
Kansas City, St. Joe & C. B.	4,318	4,192	4,122	3,519	3,609	3,607	3,542	3,612	3,464	3,206	3,116	3,748	3,834
Keokuk & Western.....	2,077	2,306	1,793	2,485	2,612	2,914	2,841	2,698	2,537	2,656	2,758	2,915	3,390
Mason City & Fort Dodge.....	349	603	884	982	1,112	1,353	1,668	1,507	1,394	1,648	1,849	1,919	1,991
Minneapolis & St. Louis.....	1,859	1,787	1,948	2,078	2,088	2,560	2,835	2,655	2,659	2,825	2,863	3,073	3,202
Omaha & St. Louis.....		3,241	2,979	3,663	4,335	3,567	4,470	3,708	2,414	2,012	2,235	2,517	3,337
— Council Bluffs & St. Louis.....	2,467												
Ottumwa & Kirksville.....	5,065	8,346	2,190	2,121									
St. L., Keokuk & Northwestern.....	1,734	1,641	1,493	1,279	1,344	1,479	1,539	1,564	1,512	1,722	1,868	2,047	1,742
Sioux City & Northern.....					3,180	4,577	5,229	3,147	2,097	2,520	2,467	2,855	3,018
Sioux City & Pacific.....	5,161	5,628	5,961	5,561	5,128	5,164	5,132	4,814	4,720	4,511	4,165	4,766	5,421
S. C. Term'l Ry & Warehouse Co									19,489	11,830	20,049	21,722	14,165
Stacyville Railroad.....													787
Tabor & Northern.....					796	1,106	1,215	1,430	1,120	969	1,098	1,292	1,394
Toledo, Peoria & Western.....													
Union Pacific.....	20,741	18,856	21,150	22,963	23,837	28,386	37,198	38,898	36,778	83,684	97,602	135,536	103,037
Wabash.....					1,693	1,736	1,797	1,545	1,386	2,113	2,306	1,698	1,825
— Wabash Western.....		1,699	1,796	1,650									
— — Wabash, St. Louis & Pac.	1,345												
Winona & Western.....									599	1,315	1,242	1,254	1,613
— Winona & South-Western.....						221	1,047	1,288					
Average of state.....	\$ 4,691	\$ 4,754	\$ 4,382	\$ 4,536	\$ 4,499	\$ 4,810	\$ 5,223	\$ 5,029	\$ 4,230	\$ 4,438	\$ 4,671	\$ 4,877	\$ 5,455

TABLE No. 4.

Assessed value per mile from 1887 to 1899 inclusive.

NAME OF ROAD.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1899.
Albia & Centerville.....					\$ 1,000	\$ 1,000	\$ 1,500	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000	\$ 2,000
— Centerville, Moravia & A. Ames & College.....	\$ 3,000	\$ 3,000	\$ 3,000	\$ 2,000									
Boone Valley Coal & Ry. Co. Burlington & Northwestern.....							500	500	500	500	500	1,000	1,500
Burlington & Western.....	1,500	1,500	1,500	1,500	1,500	2,000	2,500	2,000	1,700	1,700	2,000	2,000	2,000
Burlington, Cedar R. & N. Cedar Rapids, G. & N.-W. Ry.....	3,432	3,827	3,827	3,827	3,919	3,918	3,993	4,043	4,043	4,280	4,254	4,410	4,410
Chicago & North-Western.....	5,560	6,008	6,000	6,000	7,000	6,650	6,650	6,523	6,357	6,281	6,234	6,467	6,467
Chicago, Burlington & K. C. Chicago, Burlington & N. Chicago, Burlington & Q. Chicago, Ft. Madison & D. M. — Fort Madison & N. W. Chicago Great Western.....	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
— Chicago, St. Paul & K. C. — Minnesota & N. W. — Dubuque & Dakota.....	7,986	8,407	8,396	8,402	8,402	8,402	8,170	20,000	20,000	20,000	20,000	20,000	20,000
Chicago, Iowa & Dakota.....	1,500	1,000	1,000	800	500	1,500	2,000	2,000	2,000	2,000	2,500	2,500	2,500
Chicago, Milwaukee & St. P. Chicago, Rock Island & P. — Des Moines & Ft. Dodge.....	3,000	3,500	3,500	3,700	4,000	4,000	4,399	4,297	4,199	4,204	4,605	4,760	4,760
Chicago, St. Paul, M. & O. Chicago, Santa Fe & Cal.....	3,000	3,500	3,500	3,700	4,000	4,000	4,399	4,297	4,199	4,204	4,605	4,760	4,760
Clarinda & St. Louis.....	1,500	2,000	2,000	2,000	2,000	2,000	2,000	2,000	1,500	1,500	2,000	2,000	2,000
Crooked Creek R. R. & C. Co. — Webster City & Crooked C. — Crooked Creek.....	4,098	4,363	4,363	4,377	4,470	4,470	4,470	4,470	4,675	4,675	4,779	4,864	4,864
Des Moines & Kansas City.....	7,370	7,943	7,949	7,949	7,949	7,941	7,916	7,859	7,712	7,539	7,155	6,926	6,926
Des Moines, Osceola & S. Des Moines, Northern & W. — Des Moines & N. W. — Des Moines & Northern.....	4,198	7,064	7,064	7,644	7,200	7,200	7,200	7,200	7,200	7,200	7,200	8,244	8,244
— St. Louis, Des M. & N. Des Moines Union.....	5,300	8,000	9,000	9,090	10,500	11,000	11,000	11,000	11,000	11,000	10,500	10,600	10,600
Dubuque & Sioux City.....	3,000	3,000	3,000	3,000	2,500	2,500	2,000	2,000	2,000	1,600	1,600	1,598	1,598
— Cedar Rapids & Chicago.....	2,000	3,000	3,000	2,500	2,500	2,000	2,000	2,000	2,000	1,600	1,600	1,598	1,598
— Cherokee & Dakota.....	3,000	4,808	4,490	4,490	4,775	4,875	4,875	4,875	4,875	4,875	40,000	40,000	35,000
— Iowa Falls & Sioux City.....	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
	5,500												

TABLE No. 4—CONTINUED.

NAME OF ROAD.	1887.	1888.	1889.	1890.	1891.	1892.	1893.	1894.	1895.	1896.	1897.	1898.	1899.
— Illinois Central.....	\$ 5,030												
Humeston & Shcnaendoah.....	3,000	3,500	3,500	3,500	3,000	3,000	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	4,060	4,000	4,000	4,000	4,000	4,000
Iowa Central.....				4,176	3,683	3,683	3,683	3,655	3,655	3,655	3,619	3,619	3,612
— Central Iowa.....	4,172	4,172	4,172										
Kansas City, St. Joe & C. B. Keokuk & Western.....	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,500	5,430	5,463
Mason City & Ft. Dodge.....	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500	3,500
Minneapolis & St. Louis.....	3,000	3,000	3,000	3,000	2,000	3,000	2,500	2,500	2,000	2,000	2,500	3,000	3,000
Muscatine North & S. Ry. Omaha Bridge & T. Ry. Omaha & St. Louis.....	3,500	3,500	3,500	3,500	3,000	3,500	3,500	3,500	3,500	3,500	3,500	4,000	4,000
— Council Bluffs & St. Louis Ottumwa & Kirkville.....													
St. Louis, Keokuk & N. W. Sioux City & Northern.....	4,000	4,000	4,000	4,500	4,500	4,500	4,500	5,000	5,000	5,000	5,000	4,500	4,500
Stacyville.....	10,000	10,000	10,000	5,000	2,000	2,000	2,000	2,500	2,500	2,500	3,000	3,000	3,000
Tabor & Northern.....	3,000	3,000	3,000	3,000	4,000	5,000	5,000	5,000	5,000	5,000	6,000	6,000	6,000
Toledo, Peoria & Western.....	6,000	6,500	7,000	7,000	7,000	7,000	5,000	5,000	80,000	80,000	80,000	70,000	70,000
Union Pacific.....									5,900	10,000	10,000	2,000	2,000
Wabash.....					500	500	500	500	500	500	500	1,000	1,000
— Wabash Western.....	8,000	8,000	8,000	8,000	8,000	8,000	14,000	15,000	20,000	30,000	30,000	30,000	30,000
— Wabash, St. Louis & P. Winona & Western.....	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
— Winona & South-Western.....				3,000	3,000	3,000	3,000	3,000	2,500	2,500	3,000	3,000	3,000
	2,263	3,000	3,000										
							3,000	3,000	2,500	2,000	2,200	2,200	2,200
Average for state.....	\$ 4,850	\$ 5,198	\$ 5,214	\$ 5,189	\$ 5,319	\$ 5,316	\$ 5,292	\$ 5,292	\$ 5,232	\$ 5,223	\$ 5,232	\$ 5,244	\$ 5,239

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 Great Western Railway.
 Chicago, Milwaukee & St. Paul Railway.
 Chicago, Rock Island & Pacific Railway.
 Chicago, St. Paul, Minneapolis & Omaha Railway.
 Chicago, Santa Fe & California Railway.
 Des Moines Union Railway.
 Dubuque & Sioux City Railroad.
 Sioux City & Pacific Railroad.
 Sioux City Terminal Railway.
 Union Pacific Railroad.

CLASS "B."

Des Moines, Northern & Western Railway.
 Iowa Central Railway.
 Kansas City, St. Joseph & Council Bluffs Railroad.
 Minneapolis & St. Louis Railway.
 Omaha & St. Louis Railway.
 Sioux City & Northern 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.
 Humeston & Shenandoah Railroad.
 Iowa Northern Railway.
 Keokuk & Western Railroad.
 Mason City & Ft. Dodge Railroad.
 Stacyville Railway.
 St. Louis, Keokuk & Northwestern Railroad.
 Tabor & Northern Railway.
 Wabash Railway.
 Winona & Western Railway.

L A W S

Governing the Assessment and Taxation of Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

SECTION 1308. All other property, real or personal, is subject to taxation in the manner prescribed. * * *

SEC 1352. Each assessor shall enter upon the discharge of the duties of his office immediately after the second Monday in January in each year, and shall, with the assistance of each person assessed, or who may be required by law to list property belonging to another, enter upon the assessment rolls furnished him for that purpose the several items of property required to be entered for assessment. He shall personally affix values to all property assessed by him.

SEC. 1312. Every inhabitant of this state, of full age and sound mind, shall list for the assessor all property subject to taxation in the state, of which he is the owner, or has the control or management, in the manner herein directed; * * * of a body corporate, company, society, or partnership, by its principal accountant officer, agent or partner. * * *

SEC. 1355. The assessor shall administer the oath or affirmation printed on the assessment rolls hereinafter prescribed to each person assessed, and require the person taking such oath to subscribe the same, and in case any one refuses so to do, he shall note the fact in the column of remarks opposite such person's name.

SEC. 1342. Lands, lots, and other real estate belonging to any railway company, not used exclusively in the operation of the several roads, and all railway bridges across the Mississippi and Missouri rivers, and grain elevators, shall be subject to assessment and taxation on the same basis as property of individuals in the several counties where situated. * * *

SEC. 1357. If any corporation or person refuse to furnish the verified statements in this chapter required, or to list his property, or to take or subscribe the oath in this chapter required, the executive council, or assessor, as the case may be, shall proceed to list and assess such property according to the best information obtainable, and shall add to the taxable valuation one hundred per cent thereof, which valuation and penalty shall be separately shown, and shall constitute the assessment; and if the valuation of such property shall be changed by any board of review, or on appeal therefrom, a like penalty shall be added to the valuation thus fixed.

SEC. 1344. 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 the property of such companies for the purpose of taxation. * * *

SEC. 1354. The assessor shall list every person in his township, and assess all the property, personal and real, therein, except such as is heretofore exempted or otherwise assessed. * * *

ASSESSMENT BY THE EXECUTIVE COUNCIL.

SEC. 1334. On the first Monday in March in each year, the executive council shall assess all the property of each railway corporation in the state, excepting the lands, lots and other real estate belonging thereto not used in the operation of any railway, and excepting railway bridges across the Mississippi and Missouri rivers, and excepting grain elevators; and for the purpose of making such assessment its president, vice-president, general manager, general superintendent, receiver or such other officer as

the council may designate, shall, on or before the fifteenth day of February in each year, furnish it a verified statement, showing in detail, for the year ended December 31st next preceding:

1. The whole number of miles of railway owned, operated or leased by such corporation or company within and without the state;
2. The whole number of miles of railway owned, operated or leased within the state, including double tracks and side-tracks, the mileage of the main line and branch lines to be stated separately, and showing the number of miles of track in each county;
3. A detailed statement showing the amount of real estate owned or used by said railway in the operation thereof in each county within the state, including the right of way, road-beds, bridges, culverts, depot grounds, station houses, yards, section and tool houses, round houses, machine and repair shops, water tanks, turntables, gravel beds and stone quarries, and for all other purposes, and the estimated value thereof, in such manner as may be required by the council;
4. A full and complete statement of the cost and actual present value of all buildings of every description owned by said railway company within the state not otherwise assessed;
5. The total number of ties per mile used on all its tracks within the state;
6. The weight of rails per yard in main line, double tracks and side-tracks;
7. The number of miles of telegraph lines owned and used within the state;
8. The total number of engines, and passenger, chair, dining, official, express, mail, baggage, freight and other cars, including handcars and boarding cars, used in constructing and repairing such railway, in use on its whole line, and the sleeping cars owned by it, and the number of each class on its line within the state, each class to be valued separately;
9. Any and all other movable property owned by said railway within the state, classified and scheduled in such manner as may be required by said council;
10. The gross earnings of the entire road and the gross earnings in this state;
11. The operating expenses of the entire road and the operating expenses within this state.
12. The net earnings of the entire road and the net earnings within this state;

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

SEC. 1336. The said property shall be valued at its actual value, and the assessments shall be made upon the taxable value of the entire railway within the state, except as otherwise provided, and shall include the right of way, roadbed, bridges, culverts, rolling stock, depots, station grounds, shops, buildings, gravel beds and all other property, real and personal, exclusively used in the operation of such railway. In assessing said railway and its equipments, said council shall take into consideration the gross earnings per mile for the year ending January 1st, preceding, and any and all matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this state, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without this state.

SEC. 1337. On or before the 25th day of March of each year the council shall transmit to the county auditor of each county through and into which any railway may extend, a statement showing the length of the main track within the county and the assessed value per mile of the same, as fixed by a ratable distribution per mile of the assessed valuation of the whole property.

SEC. 1338. At the first meeting of the board of supervisors held after said statement is received by the county auditor, it shall cause the same to be entered on its minute book, and make and enter therein an order stating the length of the main track and the assessed value of each railway lying in each city, town, township or lesser taxing

district in its county, through or into which said railway extends, as fixed by the council, which shall constitute the taxable value of said property for taxing purposes; and the taxes on said property, when collected by the county treasurer, shall be disposed of as other taxes. The county auditor shall transmit a copy of said order to the council or trustees of the city, town or township.

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

SLEEPING AND DINING CARS.

SEC. 1340. In addition to the matters required to be contained in the statement made by the company for the purposes of taxation, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, the value of each car so used, and also the number of miles each month said cars have been run or operated on such railway within the state, and the total number of miles said cars have been run or operated each month within and without the state.

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

CLASSIFICATION.

SEC. 2076. All railway corporations doing business in this state, their trustees, receivers, or lessees, shall be limited in their maximum charges to the rates of compensation for the transportation of passengers and freight herein prescribed. All railroads in the state shall be classified according to the gross amount of their several annual earnings within the state, per mile, for the preceding year, as follows: Class "A" shall include those whose gross annual earnings, per mile, shall be \$4,000 or more. "A" shall include those whose gross annual earnings, per mile, shall be \$3,000, or Class "B" shall include those whose gross annual earnings, per mile, shall be less than \$4,000. Class "C" shall include those whose gross annual earnings, per mile, shall be less than \$3,000.

SEC. 2077. All railroad corporations, according to their classifications as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding 100 pounds in weight, as follows: Class "A," 3 cents; class "B," 3½ cents; class "C," 4 cents, and for children 12 years of age or under, one-half the rate above prescribed; a charge of 10 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. 2078. Each railway corporation operating a railroad in the state shall annually, during the month of January, make and return to the governor, a statement, verified by its president and superintendent, showing the gross receipts on its entire road within the state for the preceding year, ending with the 31st day of December, and a detailed exhibit of the entire receipts for transporting freight and passengers, and all other sources of income of the road. A failure to comply with this section shall subject the corporation to a penalty of \$100 per day for each and every day after the report is due until it is made, to be recovered in an action in the name of the state for the benefit of the school fund. If the executive council, upon examination, shall be satisfied of its correctness, it shall be the duty of the council to classify the different railroads as herein before 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 the class to which they are respectively assigned; and any change of rates by any railroad corporation, pursuant to any change of classification, shall take effect and be in force from and after the 4th day of July following such changes.

NOTES BY SECRETARY OF COUNCIL.

I.

In the appendixes the figures and computations of previous years have been accepted and copied from former reports without examination as to their correctness. The other tables have been closely examined and many changes made from the 1898 figures. It is hardly to be expected that this report is free from errors, and realizing that the value of statistics depends upon their correctness and reliability, it is hoped all errors detected may be reported, that future reports may approach more nearly to exact correctness.

II.

The property values reported under the several schedules adopted by council under section 1334 of code, have not been tabulated. There is such a variation in the systems adopted by railroads in reporting values that the results are nearly valueless for purposes of comparison. The council can make little more than a guess at the true value of the several railroad properties until a uniform system of reporting is obtained, the total property reported by different systems varying from less than \$300 to more than \$20,000 per mile. If property is to be the basis, or even a large element in determining the basis, of assessment, it is evident a more uniform system on the part of railroads in arriving at values is necessary.

III.

The data reported by railroads as to sleeping car mileage and service has not made it possible to make more than an approximate approach to correctness, where the service is greater in one direction than in another from a point within a county. In certifying the assessment to the counties, however, an explanation has been given that will enable the counties to overcome this discrepancy and place the actual assessment on the true mileage.

Twenty-Ninth Annual Report

OF THE

Assessed Valuation

OF

Railroad Property

IN THE

STATE OF IOWA

AS FIXED BY THE

EXECUTIVE COUNCIL OF THE STATE

MARCH 23, 1900

COMPILED BY A. H. DAVISON

SECRETARY OF EXECUTIVE COUNCIL

PRINTED BY ORDER OF THE TWENTY-EIGHTH GENERAL ASSEMBLY

DES MOINES

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1900