

Sec. 2077. All railroad corporations, according to their classification as herein prescribed, shall be limited to compensation per mile for the transportation of any person with ordinary baggage, not exceeding 100 pounds in weight as follows: Class "A," 3 cents; class "B,"  $3\frac{1}{4}$  cents; class "C," 4 cents, and for children 12 years of age or under, one-half the rate above prescribed; a charge of ten cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been purchased within a reasonable time before the departure of the train.

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

## THIRTY-EIGHTH ANNUAL REPORT

OF THE

## ASSESSED VALUATION

OF

# Railroad, Equipment and Express Companies' Property

IN THE

## STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July 21, 1909

COMPILED BY A. H. DAVISON

SECRETARY OF THE EXECUTIVE COUNCIL

AND

A. U. SWAN

ASSISTANT SECRETARY

PRINTED BY AUTHORITY OF SECTIONS 125 AND 157 OF THE CODE  
SUPPLEMENT OF 1907

DES MOINES

EMORY H. ENGLISH, STATE PRINTER  
1909

## LIST

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

### ALMA & CENTERVILLE RAILWAY.

*President*—None reported.  
*Vice-President*—T. P. Shonts, New York, N. Y.  
*Secretary*—J. J. Shocum, New York, N. Y.  
*Treasurer*—C. W. Osborne, New York, N. Y.  
*General Counsel*—Geo. W. Seever, Minneapolis, Minn.  
*General Manager*—M. B. Cutter, Minneapolis, Minn.  
*General Superintendent*—D. C. Noonan, Minneapolis, Minn.  
*Chief Engineer*—W. D. Wheeler, Minneapolis, Minn.  
*Auditor*—L. G. Scott, Minneapolis, Minn.

### ATCHISON, TOPEKA & SANTA FE RAILWAY.

*President*—E. P. Ripley, Chicago, Ill.  
*Second Vice-President*—J. W. Kendrick, Chicago, Ill.  
*Secretary and Treasurer*—E. L. Copeland, Topeka, Kan.  
*General Solicitor*—Gardner Lathrop, Chicago, Ill.  
*General Manager*—J. E. Hurley, Topeka, Kan.  
*General Superintendent*—F. C. Fox, Topeka, Kan.  
*Chief Engineer*—C. A. Morse, Topeka, Kan.  
*General Auditor*—W. E. Bailey, Chicago, Ill.  
*Tax Commissioner*—E. T. Cartledge, Topeka, Kan.  
*Superintendent—Iowa Division*—T. H. Sears, Marceline, Mo.

### ATLANTIC NORTHERN & SOUTHERN RAILWAY.

*President*—J. W. Cuykendall, Atlantic, Iowa.  
*Vice-President*—H. S. Rattenborg, Atlantic, Iowa.  
*Secretary*—Jas. Stier, Atlantic, Iowa.  
*Treasurer*—J. E. Bruce, Atlantic, Iowa.  
*General Solicitor and Auditor*—W. A. Follett, Atlantic, Iowa.  
*General Manager*—J. H. Jones, Atlantic, Iowa.  
*Chief Engineer*—C. B. Judd, Atlantic, Iowa.

### CHICAGO, ANAMOSA & NORTHERN RAILWAY.

*President*—Henry Klens, Dubuque, Iowa.  
*Vice-President*—D. C. Glasser, Dubuque, Iowa.  
*Secretary*—T. W. Ruete, Dubuque, Iowa.  
*Treasurer*—C. H. Elghmey, Dubuque, Iowa.  
*Assistant Treasurer*—Paul Klens, Dubuque, Iowa.  
*General Attorney*—H. C. Kenline, Dubuque, Iowa.  
*General Manager*—J. L. Kelsey, Anamosa, Iowa.  
*Auditor*—Clifford L. Niles, Anamosa, Iowa.

### CHICAGO, BURLINGTON & QUINCY RAILWAY. (Lessees of C., B. & Q. R. R.)

*President*—George B. Harris, Chicago, Ill.  
*First Vice-President*—Darius Miller, Chicago, Ill.  
*Secretary-Treasurer*—Thomas S. Howland, Chicago, Ill.  
*General Counsel*—Joseph W. Blythe, Burlington, Iowa.  
*General Manager*—Frank E. Ward, Chicago, Ill.  
*General Superintendent—Iowa District*—W. B. Throop, Burlington, Iowa.  
*Chief Engineer*—T. E. Calvert, Chicago, Ill.



*General Auditor*—Charles I. Sturgis, Chicago, Ill.  
*Real Estate and Tax Agent*—Alfred E. Patten, Chicago, Ill.  
*Division Superintendents*—Oscar E. Stewart, Burlington, Iowa; W. F. Thiehoff, Ottumwa, Iowa; W. A. Card, Creston, Iowa.

## CHICAGO GREAT WESTERN RAILWAY.

*President*—A. B. Stickney, St. Paul, Minn.  
*Vice-President*—Ansel Oppenheim, St. Paul, Minn.  
*Secretary*—R. C. Wight, St. Paul, Minn.  
*Treasurer*—R. O. Barnard, St. Paul, Minn.  
*General Solicitor*—A. G. Briggs, St. Paul, Minn.  
*General Manager*—S. C. Stickney, St. Paul, Minn.  
*General Superintendent*—O. Cornellison, St. Paul, Minn.  
*Chief Engineer*—W. H. Chadborn, St. Paul, Minn.  
*Auditor*—J. W. Newlean, St. Paul, Minn.  
*Tax Commissioner*—J. L. Pratt, St. Paul, Minn.  
*Superintendents of Iowa Divisions*—C. E. Dafee, St. Paul, Minn.; L. M. Shipley, Des Moines, Iowa; W. B. Causey, Chicago, Ill.

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

*Chairman of Board*—Roswell Miller, New York, N. Y.  
*President*—A. J. Earling, Chicago, Ill.  
*Second Vice-President*—E. W. McKenna, Chicago, Ill.  
*Third Vice-President*—J. H. Hiland, Chicago, Ill.  
*Secretary*—E. W. Adams, Milwaukee, Wis.  
*Treasurer*—F. G. Ranney, Chicago, Ill.  
*General Counsel*—Geo. R. Peck, Chicago, Ill.  
*General Solicitor*—Burton Hanson, Chicago, Ill.  
*General Manager*—W. J. Underwood, Chicago, Ill.  
*General Superintendent*—D. L. Bush, Chicago, Ill.  
*Chief Engineer*—D. J. Whittemore, Chicago, Ill.  
*General Auditor*—W. N. D. Winne, Chicago, Ill.  
*Tax Commissioner*—A. S. Dudley, Milwaukee, Wis.  
*Assistant General Superintendents*—J. H. Foster, Minneapolis, Minn.; D. C. Cheney, Milwaukee, Wis.; W. S. Cooper, Chicago, Ill.  
*Superintendents of Iowa Divisions*—W. B. Foster, Marion, Iowa; W. W. Collins, Mason City, Iowa; J. A. McDonald, Ottumwa Junction, Iowa; L. B. Beardsley, Sioux City, Iowa; J. M. Oxley, Des Moines, Iowa; J. W. Stapleton, Dubuque, Iowa; E. Clemmons, Minneapolis, Minn.

## CHICAGO &amp; NORTH-WESTERN RAILWAY.

*President*—Marvin Hughitt, Chicago, Ill.  
*Vice-President*—Eugene E. Osborn, New York, N. Y.  
*Secretary*—John D. Caldwell, Chicago, Ill.  
*Treasurer*—R. H. Williams, New York, N. Y.  
*General Solicitor*—Lloyd W. Bowers, Chicago, Ill.  
*General Manager*—Richard H. Alston, Chicago, Ill.  
*General Superintendent*—William E. Morse, Chicago, Ill.  
*Chief Engineer*—Edward C. Carter, Chicago, Ill.  
*Auditor*—Joseph B. Redfield, Chicago, Ill.  
*Tax Commissioner*—Frank P. Crandon, Chicago, Ill.  
*Superintendents of Iowa Divisions*—F. H. Hammill, Boone, Iowa; O. H. McCarthy, Mason City, Iowa; S. H. Brown, Sioux City, Iowa; E. E. Smith, Eagle Grove, Iowa.

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

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

*President*—B. L. Winchell, Chicago, Ill.  
*First Vice-President and General Solicitor*—R. A. Jackson, Chicago, Ill.  
*Secretary and Treasurer*—George H. Crosby, Chicago, Ill.  
*General Manager*—F. O. Melcher, Chicago, Ill.

*General Superintendents*—H. S. Cable, Davenport, Iowa; C. H. Hubble, Cedar Rapids, Iowa; C. W. Jones, Topeka, Kan.  
*Chief Engineer*—J. B. Berry, Chicago, Ill.  
*Auditor*—F. Nay, Chicago, Ill.

*Real Estate and Tax Agent*—Thos. J. Newkirk, Chicago, Ill.  
*Superintendents of Iowa Divisions*—H. P. Gremough, Des Moines, Iowa; W. H. Given, Des Moines, Iowa; G. A. Merrill, Cedar Rapids, Iowa; Garrett Davis, Cedar Rapids, Iowa; T. H. Beacon, Trenton, Mo.; C. J. Wilson, Estherville, Iowa.

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

*Chairman Executive Committee*—Marvin Hughitt, Chicago, Ill.  
*President*—Wm. A. Gardner, Chicago, Ill.  
*Vice-President*—Eugene E. Osborn, New York, N. Y.  
*Secretary and Tax Commissioner*—Thomas A. Polley, St. Paul, Minn.  
*Treasurer*—Richard H. Williams, New York, N. Y.  
*General Counsel*—Thomas Wilson, St. Paul, Minn.  
*General Manager*—Arthur W. Trenholm, St. Paul, Minn.  
*General Superintendent*—F. R. Peehlin, St. Paul, Minn.  
*Chief Engineer*—Charles W. Johnson, St. Paul, Minn.  
*Comptroller*—Lewis A. Robinson, St. Paul, Minn.  
*Superintendent Iowa Division*—Louis F. Slaker, St. James, Minn.

## COLFAX NORTHERN RAILROAD.

*President*—Oscar Strauss, Des Moines, Iowa.  
*Vice-President*—J. B. Ryan, Colfax, Iowa.  
*Secretary and General Manager*—Frank B. Hooper, Colfax, Iowa.  
*Treasurer and Auditor*—W. Blakely, Colfax, Iowa.

## CROOKED CREEK RAILROAD AND COAL COMPANY.

*President*—George E. Burnham, Milwaukee, Wis.  
*Vice-President*—F. Paul Stone, Oconomowoc, Wis.  
*Secretary*—Chas. L. Burnham, Milwaukee, Wis.  
*Treasurer*—L. A. McMurray, Webster City, Iowa.  
*General Manager*—W. H. Whitford, Lehigh, Iowa.  
*Auditor*—Ralph Addy, Lehigh, Iowa.

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

*President*—F. E. Ward, Chicago, Ill.  
*Vice-President*—J. C. Hutchins, Chicago, Ill.  
*Secretary and Treasurer*—P. L. Hinrichs, Davenport, Iowa.  
*General Manager*—O. B. Grant, Davenport, Iowa.  
*Auditor and Assistant Treasurer*—J. H. Ellis, Davenport, Iowa.

## DES MOINES TERMINAL RAILWAY.

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

## DES MOINES UNION RAILWAY.

*President*—F. C. Hubbell, Des Moines, Iowa.  
*Vice-President and Treasurer*—H. D. Thompson, Des Moines, Iowa.  
*Secretary*—F. M. Hubbell, Des Moines, Iowa.  
*General Solicitor*—N. T. Guernsey, Des Moines, Iowa.  
*General Superintendent*—J. A. Wagner, Des Moines, Iowa.  
*Chief Engineer*—A. L. Morgan, Des Moines, Iowa.  
*Auditor*—E. G. Mitchell, Des Moines, Iowa.

## DES MOINES WESTERN RAILWAY.

*President*—F. M. Hubbell, Des Moines, Iowa.  
*Vice-President*—G. A. W. Dodge, Des Moines, Iowa.  
*Secretary*—H. D. Thompson, Des Moines, Iowa.  
*General Superintendent*—C. H. Hueston, Des Moines, Iowa.



## DUBUQUE &amp; SIOUX CITY RAILROAD.

*President*—J. T. Harahan, Chicago, Ill.  
*Vice-President*—I. G. Rawn, Chicago, Ill.  
*Secretary*—J. F. Merry, Dubuque, Iowa.  
*Treasurer*—E. T. H. Gibson, New York, N. Y.  
*General Attorney*—W. S. Kenyon, Chicago, Ill.  
*General Manager*—F. B. Harriman, Chicago, Ill.  
*General Superintendent*—C. L. Ewing, Chicago, Ill.  
*Chief Engineer*—A. S. Baldwin, Chicago, Ill.  
*Comptroller*—Con. F. Krebs, Chicago, Ill.  
*Tax Commissioner*—W. L. Tarbet, Chicago, Ill.  
*Superintendents of Iowa Divisions*—F. J. Bechely, Dubuque, Iowa; C. B. Fletcher, Dubuque, Iowa.

## IOWA CENTRAL RAILWAY.

*President*—Edwin Hawley, New York, N. Y.  
*Vice-President and Treasurer*—F. H. Davis, New York, N. Y.  
*Secretary*—A. C. Doan, New York, N. Y.  
*General Manager*—M. B. Cutter, Minneapolis, Minn.  
*General Solicitor*—G. W. SeEVERS, Minneapolis, Minn.  
*General Superintendent*—D. C. Noonan, Minneapolis, Minn.  
*Chief Engineer*—W. D. Wheeler, Minneapolis, Minn.  
*Auditor*—L. G. Scott, Minneapolis, Minn.  
*Superintendent of Iowa Division*—A. G. Kruse, Oskaloosa, Iowa.

## IOWA CENTRAL &amp; WESTERN RAILWAY.

*President*—Edwin Hawley, New York, N. Y.  
*Treasurer, Secretary and General Solicitor*—Geo. W. SeEVERS, Oskaloosa, Iowa.  
*General Manager*—M. B. Cutter, Minneapolis, Minn.  
*General Superintendent*—D. C. Noonan, Minneapolis, Minn.  
*Chief Engineer*—W. D. Wheeler, Minneapolis, Minn.  
*Auditor*—L. G. Scott, Minneapolis, Minn.

## IOWA &amp; GREAT NORTHERN RAILWAY.

*President*—Louis W. Hill, St. Paul, Minn.  
*Vice-President*—R. I. Farrington, St. Paul, Minn.  
*Secretary*—J. L. Kennedy, Sioux City, Iowa.  
*Treasurer*—E. Sawyer, St. Paul, Minn.  
*General Solicitor*—W. R. Berg, St. Paul, Minn.  
*General Manager*—J. M. Gruber, St. Paul, Minn.  
*General Superintendent*—W. D. Scott, St. Paul, Minn.  
*Chief Engineer*—A. H. Hogeland, St. Paul, Minn.  
*Comptroller*—J. G. Drew, St. Paul, Minn.  
*Tax Commissioner*—R. A. Wilkinson, St. Paul, Minn.  
*Superintendent of Iowa Divisions*—R. L. Knebel, Sioux City, Iowa.

## IOWA TRANSFER RAILWAY.

*President*—F. C. Hubbell, Des Moines, Iowa.  
*Vice-President*—W. B. Throop, Burlington, Iowa.  
*Secretary and Treasurer*—J. A. Wagner, Des Moines, Iowa.  
*General Solicitor*—Carroll Wright, Des Moines, Iowa.  
*General Superintendent*—J. A. Wagner, Des Moines, Iowa.  
*Auditor*—E. G. Mitchell, Des Moines, Iowa.

## MANCHESTER &amp; ONEIDA RAILROAD.

*President*—Jos. Hutchinson, Manchester, Iowa.  
*Vice-President*—R. R. Robinson, Manchester, Iowa.  
*Secretary*—L. Matthews, Manchester, Iowa.  
*Treasurer*—M. F. LeRoy, Manchester, Iowa.  
*General Solicitor*—F. B. Blair, Manchester, Iowa.  
*Auditor*—Chas. J. Seeds, Manchester, Iowa.

*Chairman General Managing Committee*—E. M. Carr, Manchester, Iowa.  
*Traffic Manager*—E. E. Brewer, Manchester, Iowa.  
*Superintendent of Road*—J. J. Houg, Manchester, Iowa.

## MASON CITY &amp; FORT DODGE RAILROAD.

*President*—A. B. Stickney, St. Paul, Minn.  
*Vice-President*—G. H. Prince, St. Paul, Minn.  
*Secretary*—P. C. Weed, St. Paul, Minn.  
*Treasurer*—R. O. Barnard, St. Paul, Minn.  
*Auditor*—J. W. Newlean, St. Paul, Minn.  
*General Solicitor*—A. G. Briggs, St. Paul, Minn.  
*General Manager*—S. C. Stickney, St. Paul, Minn.  
*General Superintendent*—O. Cornelison, St. Paul, Minn.  
*Chief Engineer*—W. H. Chadbourn, St. Paul, Minn.  
*Tax Commissioner*—J. L. Pratt, St. Paul, Minn.  
*Superintendent of Iowa Divisions*—A. E. Harvey, Clarion, Iowa.

## MINNEAPOLIS &amp; ST. LOUIS RAILWAY.

*President*—Edwin Hawley, New York, N. Y.  
*Vice-President*—L. F. Day, Minneapolis, Minn.  
*Secretary*—A. C. Doan, New York, N. Y.  
*Treasurer*—F. H. Davis, New York, N. Y.  
*General Solicitor*—Geo. W. SeEVERS, Minneapolis, Minn.  
*General Superintendent*—D. C. Noonan, Minneapolis, Minn.  
*Chief Engineer*—W. D. Wheeler, Minneapolis, Minn.  
*Auditor*—L. G. Scott, Minneapolis, Minn.  
*General Manager*—M. B. Cutter, Minneapolis, Minn.  
*Superintendent Iowa Division*—C. P. Stembel, Minneapolis, Minn.

## MUSCATINE NORTH &amp; SOUTH RAILROAD.

*President and General Manager*—Chas. Howard, Muscatine, Iowa.  
*Secretary and Treasurer*—George Reeder, Muscatine, Iowa.  
*Auditor*—George Reeder, Muscatine, Iowa.

## NEWTON &amp; NORTHWESTERN RAILROAD.

*Receiver*—Farley Sheldon, Ames, Iowa.  
*General Solicitor*—S. R. Dyer, Boone, Iowa.  
*General Manager*—J. L. Blake, Boone, Iowa.  
*Auditor*—W. Chamberlain, Boone, Iowa.  
*Superintendent*—Frank Arnold, Boone, Iowa.

## OMAHA BRIDGE &amp; TERMINAL RAILWAY.

*President*—J. T. Harahan, Chicago, Ill.  
*Vice-President*—I. G. Rawn, Chicago, Ill.  
*Secretary, Treasurer and General Manager*—John R. Webster, Omaha, Neb.  
*Attorney*—William Baird, Omaha, Neb.  
*Superintendent*—C. B. Fletcher, Fort Dodge, Iowa.

## ST. PAUL &amp; DES MOINES RAILROAD.

*President*—F. W. Esterbrook, Boston, Mass.  
*Vice-President and General Manager*—Fred C. MacMillan, Des Moines, Iowa.  
*Auditor and General Superintendent*—W. J. Souder, Des Moines, Iowa.  
*Secretary*—R. G. Smock, Des Moines, Iowa.  
*Treasurer*—Wm. Welden, Iowa Falls, Iowa.  
*General Solicitor*—J. H. Funk, Iowa Falls, Iowa.  
*Chief Engineer*—H. L. Jackson, Des Moines, Iowa.

## SIOUX CITY TERMINAL RAILWAY.

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



## ASSESSED VALUATION OF RAILROAD PROPERTY

## TABOR &amp; NORTHERN RAILWAY COMPANY.

*President and General Manager*—Robert McClelland, Tabor, Iowa.  
*Vice-President*—Thomas McClelland, Galesburg, Ill.  
*Secretary, Treasurer and Auditor*—R. S. McClelland, Tabor, Iowa.

## UNION PACIFIC RAILROAD.

*President*—E. H. Harriman, New York, N. Y.  
*Vice-President and General Manager*—A. L. Mohler, Omaha, Neb.  
*Secretary*—Alex. Millar, New York, N. Y.  
*Treasurer*—Frederick V. S. Crosby, New York, N. Y.  
*General Solicitor*—N. H. Loomis, Omaha, Neb.  
*General Superintendent*—W. L. Park, Omaha, Neb.  
*Chief Engineer*—Russell L. Huntley, Omaha, Neb.  
*Auditor*—Harry J. Stirling, Omaha, Neb.  
*Tax Commissioner*—A. W. Scribner, Omaha, Neb.  
*Superintendent of Iowa Division*—Chas. Ware, Omaha, Neb.

## UNION TERMINAL RAILWAY COMPANY.

*President*—Louis W. Hill, St. Paul, Minn.  
*Vice-President*—Robt. I. Farrington, St. Paul, Minn.  
*Secretary and Treasurer*—Edward Sawyer, St. Paul, Minn.  
*General Manager*—J. M. Gruber, St. Paul, Minn.  
*Comptroller*—J. G. Drew, St. Paul, Minn.  
*Tax Commissioner*—R. A. Wilkinson, St. Paul, Minn.  
*Superintendent of Iowa Division*—R. L. Knebel, Sioux City, Iowa.  
*Chief Engineer*—A. H. Hogeland, St. Paul, Minn.

## WABASH RAILWAY (DES MOINES &amp; ST. LOUIS AND OMAHA &amp; ST. LOUIS R. R.)

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

## WISCONSIN, MINNESOTA &amp; PACIFIC RAILROAD COMPANY.

*President*—R. C. Wight, St. Paul, Minn.  
*Vice-President*—A. B. Stickney, St. Paul, Minn.  
*Secretary*—G. F. Phillee, St. Paul, Minn.  
*Treasurer*—R. O. Barnard, St. Paul, Minn.  
*General Solicitor*—A. G. Briggs, St. Paul, Minn.  
*General Manager*—S. C. Stickney, St. Paul, Minn.  
*General Superintendent*—O. Cornelson, St. Paul, Minn.  
*Chief Engineer*—W. H. Chadbourne, St. Paul, Minn.  
*Auditor*—J. W. Newlan, St. Paul, Minn.  
*Tax Commissioner*—J. L. Pratt, St. Paul, Minn.  
*Superintendent of Iowa Divisions*—C. T. Banks, Red Wing, Minn.

## ASSESSED VALUATION OF RAILROAD PROPERTY

## INTERURBAN RAILWAY OFFICERS.

## ALBIA INTERURBAN RAILWAY COMPANY.

*President*—L. T. Richmond, Albia, Iowa.  
*Vice-President*—C. A. Ross, Atlantic, Iowa.  
*Secretary and Treasurer*—Calvin Manning, Ottumwa, Iowa.  
*General Solicitor*—J. C. Mabry, Albia, Iowa.  
*General Manager and Superintendent*—W. E. Gant, Albia, Iowa.  
*Chief Engineer*—C. B. Judd, Clarinda, Iowa.  
*Auditor*—E. C. Manning, Albia, Iowa.

## BOONE SUBURBAN RAILWAY COMPANY.

*President and General Manager*—John Reynolds, Boone, Iowa.  
*Vice-President*—C. E. Rice, Boone, Iowa.  
*Secretary and Auditor*—S. G. Clarke, Boone, Iowa.  
*General Solicitor*—S. R. Dyer, Boone, Iowa.  
*General Superintendent*—F. H. Richardson, Boone, Iowa.

## CEDAR RAPIDS &amp; IOWA CITY RAILWAY AND LIGHT COMPANY.

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

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

*President*—P. E. Hall, Cedar Rapids, Iowa.  
*Vice-President and Secretary*—Henry V. Ferguson, Cedar Rapids, Iowa.  
*Treasurer*—John S. Ely, Cedar Rapids, Iowa.  
*Superintendent*—F. L. Diserens, Cedar Rapids, Iowa.  
*Auditor*—A. M. Wragg, Cedar Rapids, Iowa.

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

*President*—Homer Loring, Boston, Mass.  
*Vice-President*—Frederick A. Farrar, Boston, Mass.  
*Secretary*—Lawrence H. Parkhurst, Boston, Mass.  
*General Solicitor*—S. R. Dyer, Boone, Iowa.  
*General Manager*—J. H. Blake, Boone, Iowa.  
*Auditor*—W. Chamberlain, Boone, Iowa.  
*Treasurer*—George G. Beals, Boston, Mass.  
*Superintendent*—Frank Arnold, Boone, Iowa.

## INTER-URBAN RAILWAY COMPANY.

*President*—H. H. Polk, Des Moines, Iowa.  
*Vice-President*—E. F. Smith, Chicago, Ill.  
*Secretary and General Solicitor*—N. T. Guernsey, Des Moines, Iowa.  
*Treasurer and General Manager*—G. B. Hippee, Des Moines, Iowa.  
*Chief Engineer*—Frank S. Cummins, Des Moines, Iowa.  
*Auditor*—Chas. L. Wight, Des Moines, Iowa.  
*General Superintendent*—C. P. Wilson, Des Moines, Iowa.

## IOWA &amp; ILLINOIS RAILWAY COMPANY.

*President*—G. E. Lamb, Clinton, Iowa.  
*First Vice-President*—F. W. Ellis, Clinton, Iowa.  
*Second Vice-President*—Henry Thunen, Jr., Davenport, Iowa.  
*Secretary*—R. B. McCoy, Clinton, Iowa.  
*Treasurer*—C. B. Mills, Clinton, Iowa.  
*General Manager*—P. P. Crafts, Clinton, Iowa.  
*General Superintendent*—F. A. Perkins, Clinton, Iowa.  
*Chief Engineer*—J. B. Skiff, Clinton, Iowa.  
*Auditor*—J. C. Feddersen, Clinton, Iowa.

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

President—W. E. Brice, Mason City, Iowa.  
 Vice-President, Secretary and General Manager—F. J. Hanlon, Mason City, Iowa.  
 Treasurer—C. H. McNider, Mason City, Iowa.  
 Auditor—G. E. Peck, Mason City, Iowa.

## OSKALOOSA &amp; BUXTON ELECTRIC RAILWAY.

President—W. R. Lacey, Oskaloosa, Iowa.  
 Vice-President—W. W. Williams, Beacon, Iowa.  
 Secretary—C. E. Lafland, Oskaloosa, Iowa.  
 Treasurer—George Kalbach, Oskaloosa, Iowa.  
 General Manager—H. W. Garner, Oskaloosa, Iowa.

## SIOUX CITY &amp; IRETON RAILROAD COMPANY.

President—Herman D. Ehlers, LeMars, Iowa.  
 Vice-President—Frederick Gronemeyer, Iretion, Iowa.  
 Secretary—J. F. Gorman, Merrill, Iowa.  
 Chief Engineer—L. F. Wakefield, Sioux City, Iowa.

## TAMA &amp; TOLEDO ELECTRIC RAILWAY AND LIGHT COMPANY.

President and General Manager—W. C. Walters, Toledo, Iowa.  
 Vice-President—W. E. Brice, Mason City, Iowa.  
 Secretary—J. P. Walters, Toledo, Iowa.  
 Treasurer and General Solicitor—C. E. Walters, Toledo, Iowa.

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

President—L. S. Cass, St. Paul, Minn.  
 Vice-President—J. F. Cass, Sumner, Iowa.  
 Secretary—Frank Farwell, Waverly, Iowa.  
 Treasurer and Auditor—E. A. Boggs, Waterloo, Iowa.  
 General Solicitors—Mullan & Pickett, Waterloo, Iowa.  
 General Manager—C. D. Cass, Waterloo, Iowa.  
 Chief Engineer—M. L. Newton, Waterloo, Iowa.

## WESTERN IOWA INTERURBAN RAILROAD COMPANY.

President—John A. Nash, Audubon, Iowa.  
 Vice-President—Almor Stern, Logan, Iowa.  
 Secretary—C. R. Benedict, Shelby, Iowa.  
 Treasurer—Clyde Brenton, Dallas Center, Iowa.  
 General Manager—H. H. Polk, Des Moines, Iowa.

TABLE NO. 1.

Length of Railroads January 1, 1909, and the Assessed Value Thereof.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Albia & Centerville R'y.....	Appanoose Monroe	12.40 11.00	24.40	\$ 3,000	73,300
Atchison, Topeka & Santa Fe R'y.....	Lee	19.76	19.76	15,000	296,400
Atlantic Northern & Southern R'y.....	Audubon Cass Shelby	6.70 7.33 2.97	17.00	3,000	51,000
Chicago, Anamosa & Northern R'y.....	Jones Linn	4.77 12.57	17.34	8,000	138,720
Chicago, Burlington & Quincy Main Line.....	Adams Clarke Des Moines Henry Jefferson Lucas Mills Monroe Montgomery Union Wapello	22.932 25.852 18.070 19.254 24.536 26.823 27.623 27.915 35.992 24.779 26.723	1966.800	6,979	9,539,070
Ft. Madison Branch.....	Henry Jefferson Lee Van Buren	2.670 12.000 23.640 14.730	53.040	5,100	271,000
Albia, K. & D. M. and D. M. & K. Branch.....	Marion Monroe Polk Warren	39.294 19.772 19.135 7.690	86.881	4,600	399,412
Charlton, D. M. & Southern Branch.....	Lucas Warren	9.651 21.459	31.110	4,100	127,551
Charlton Branch.....	Decatur Lucas Wayne	15.907 12.741 6.856	35.504	4,600	163,618
Leon, Mt. Ayr & Southwest-ern Branch.....	Decatur Ringgold	25.689 28.542	54.231	4,600	249,692
Creston Branch.....	Adams Taylor Union	2.090 25.068 19.742	46.900	5,100	239,600
Creston & Northern Branch..	Adair Union	19.522 8.122	27.644	4,100	113,580



TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Western Iowa Railroad.....	Adair ..... Cass .....	10,270 10,095	20,365	4,100	83,496
Nebraska City Branch.....	Fremont ..... Montgomery ..... Page .....	19,741 7,568 11,800	39,209	6,850	268,581
Red Oak & Atlantic Branch..	Cass ..... Montgomery ..... Pottawattamie .....	3,557 12,429 1,006	17,992	4,100	73,767
Neb. City, Sidney & North-east .....	Fremont ..... Mills .....	12,129 5,913	21,067	3,600	75,805
Hastings & Avoca Branch....	Mills ..... Pottawattamie .....	10,483 5,244	15,727	3,600	56,617
Northern Division .....	Dubuque .....	532	532	20,000	10,920
Burlington & Western Ry..	Henry ..... Jefferson ..... Keokuk ..... Mahaska ..... Marion ..... Washington .....	10,679 17,784 15,443 26,746 803 12,875	83,330	4,100	341,653
Burlington & Northwestern Ry .....	Des Moines ..... Henry ..... Louisa ..... Washington .....	15,906 9,589 3,148 13,014	38,678	4,100	158,579
Des Moines & Kansas City R. R. ....	Clarke ..... Decatur ..... Madison ..... Polk ..... Warren .....	20,598 25,636 12,379 7,428 27,357	94,398	4,000	434,230
St. Louis, Keokuk & North-western .....	Henry ..... Lee .....	14,250 36,750	51,000	2,800	106,800
Keokuk & St. Paul Ry.....	Des Moines ..... Lee .....	8,990 33,296	42,276	11,000	465,066
Keokuk & Western R. R.....	Appanoose ..... Decatur ..... Wayne .....	29,200 14,180 29,800	73,180	5,350	391,513
Humeston & Shenandoah R. R. ....	Decatur ..... Page ..... Ringold ..... Taylor .....	14,350 27,130 27,358 27,000	95,748	3,600	344,692
Chicago, Burlington & Kansas City .....	Appanoose ..... Davis ..... Lee ..... Van Buren .....	17,970 15,450 16,800 27,330	77,640	4,200	326,088
Kansas City, St. Joe & Council Bluffs .....	Fremont ..... Mills ..... Pottawattamie .....	29,783 17,963 5,280	56,026	10,100	565,862
Clarinda, College Springs & Southwestern .....	Page ..... Montgomery .....	17,768 2,418	17,768	5,850	103,942
Brownsville & Nodaway Val.	Page ..... Page .....	22,810 2,174	25,228	6,100	153,800
Tarbo Valley R. R. ....	Page .....	2,174	2,174	5,100	11,087

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Iowa & St. Louis R. R.....	Appanoose .....	5,430	5,430	2,000	10,200
Chicago Great Western Ry....	Bremer ..... Buchanan ..... Chickasaw ..... Delaware ..... Dubuque ..... Fayette ..... Howard ..... Mitchell .....	6,614 11,413 25,900 25,626 31,210 19,800 15,030 9,900	751,330	5,874	4,413,121
Main Line .....	Black Hawk ..... Buchanan ..... Fayette ..... Grundy ..... Jasper ..... Madison ..... Marshall ..... Polk ..... Ringold ..... Tama ..... Taylor ..... Union ..... Warren .....	20,435 2,297 6,901 7,970 19,632 19,428 31,823 29,000 23,836 12,658 5,792 22,487 15,720	142,511	8,800	1,254,096
Southwestern Branch .....	Black Hawk ..... Buchanan ..... Fayette ..... Grundy ..... Jasper ..... Madison ..... Marshall ..... Polk ..... Ringold ..... Tama ..... Taylor ..... Union ..... Warren .....	20,435 2,297 6,901 7,970 19,632 19,428 31,823 29,000 23,836 12,658 5,792 22,487 15,720	228,009	6,700	1,501,159
Cedar Falls Branch.....	Black Hawk .....	7,480	7,480	3,600	26,928
M. C. & Ft. D.—Main Line..	Calhoun ..... Carroll ..... Cerro Gordo ..... Crawford ..... Franklin ..... Harrison ..... Mitchell ..... Pottawattamie .....	15,598 25,212 31,506 1,879 1,539 1,081 5,805 28,364	234,12	4,800	1,137,823
M. C. & Ft. D.—Cedar Branch .....	Shelby ..... Webster ..... Worth ..... Wright .....	2,876 27,843 16,632 29,470	234,12	4,800	1,137,823
M. C. & Ft. D.—Cedar Branch .....	Bremer ..... Butler ..... Fayette ..... Franklin ..... Wright .....	25,800 27,742 8,544 24,143 12,308	98,600	4,800	475,736
M. C. & Ft. D.—Lehigh Br.	Webster .....	15,69	15,69	3,100	48,630
Coalville Branch .....	Webster .....	2,900	2,900	3,100	9,000
Wisconsin, Minn. & Pacific Branch .....	Howard ..... Mitchell .....	1,500 11,000	22,500	3,100	69,750
Chicago, Milwaukee & St. Paul Ry .....	Benton ..... Boone ..... Carroll ..... Chilton ..... Crawford ..... Dallas ..... Guthrie ..... Harrison ..... Jackson ..... Jones ..... Linn .....	24,07 7,83 24,93 39,14 12,50 24,79 19,54 7,01 13,92 25,54 23,83	1,863,71	6,547	12,302,220
Chicago & Council Bluffs Division .....					

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
	Marshall .....	25.28			
	Pottawattamie .....	26.39			
	Shelby .....	24.11			
	Story .....	24.79			
	Tama .....	26.45	348.87	11,000	3,832,070
Green Island Branch .....	Jackson .....	11.99	11.99	3,600	35,700
Kansas City Division—Marion to Rutledge .....	Benton .....	1.78			
	Iowa .....	22.08			
	Keokuk .....	20.76			
	Linn .....	17.54			
	Wapello .....	8.90	91.66	5,500	504,130
Kansas City Division—Rutledge south .....	Appanoose .....	22.34			
	Monroe .....	19.47			
	Wapello .....	18.41			
	Wayne .....	14.06	66.18	6,500	430,170
Sioux City Branch .....	Crawford .....	20.78			
	Monona .....	27.63			
	Woodbury .....	31.06	90.27	6,000	541,620
Dubuque Division .....	Allamakee .....	36.11			
	Clayton .....	36.22			
	Dubuque .....	32.81			
	Jackson .....	31.91	136.13	7,000	953,200
Cascade Branch .....	Dubuque .....	19.50			
	Jackson .....	19.12	38.62	3,000	106,800
Volga Branch .....	Clayton .....	42.01			
	Fayette .....	16.20	58.21	3,500	203,735
Waukon Branch .....	Allamakee .....	22.81	22.81	3,000	68,430
Davenport & Northwestern Division .....	Cedar .....	3.96			
	Clayton .....	12.17			
	Clinton .....	12.28			
	Delaware .....	28.96			
	Fayette .....	37.02			
	Jones .....	27.67			
	Scott .....	26.34			
	Winneshek .....	2.47	131.07	4,000	604,280
Dubuque & Southwestern Division .....	Delaware .....	7.95			
	Dubuque .....	7.79			
	Jones .....	19.78			
	Linn .....	8.11	43.63	4,000	174,520
Maquoketa Branch .....	Clinton .....	21.50			
	Jackson .....	2.89			
	Scott .....	7.90	32.19	3,500	112,665
Clinton Branch .....	Clinton .....	10.68	10.68	4,000	42,320
Iowa & Minnesota Division .....	Howard .....	24.38			
	Winneshek .....	16.96	41.34	5,500	227,370
Decorah Branch .....	Winneshek .....	9.54	9.54	3,500	33,330
Austin Branch .....	Cerro Gordo .....	8.93			
	Mitchell .....	7.75			
	Worth .....	11.27	27.95	4,500	125,775

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Iowa & Dakota Division .....	Allamakee .....	4.09			
	Cerro Gordo .....	24.22			
	Chickasaw .....	26.32			
	Clay .....	24.31			
	Clayton .....	22.68			
	Floyd .....	24.82			
	Hancock .....	24.16			
	Kossuth .....	24.35			
	Lyon .....	9.42			
	O'Brien .....	24.02			
	Palo Alto .....	24.34			
	Sioux .....	29.08			
	Winneshek .....	29.75	291.49	8,800	3,419,307
Elkader Branch .....	Clayton .....	19.30	19.30	3,500	67,300
Spirit Lake Branch .....	Clay .....	7.70			
	Dickinson .....	12.33	20.03	3,500	70,105
Eden Branch .....	Sioux .....	8.99	8.99	3,500	31,465
Sioux City & Dakota Division .....	Lyon .....	3.94			
	Plymouth .....	15.00			
	Sioux .....	16.88			
	Woodbury .....	5.63	40.55	3,800	223,025
Des Moines Division—Main Line .....	Buena Vista .....	14.92			
	Calhoun .....	29.89			
	Clay .....	19.48			
	Dallas .....	26.71			
	Greene .....	27.86			
	Guthrie .....	16.99			
	Pochontas .....	11.01			
	Polk .....	9.60	155.46	4,000	621,840
Des Moines Division—Boone Line .....	Boone .....	15.34			
	Dallas .....	9.68			
	Polk .....	10.01	34.97	3,500	122,395
Des Moines Division—Storm Lake Branch .....	Buena Vista .....	7.73			
	Calhoun .....	11.70			
	Sac .....	19.15	38.58	3,500	135,030
Muscatine Line .....	Jefferson .....	4.02			
	Keokuk .....	9.33			
	Louis .....	6.11			
	Muscatine .....	16.72			
	Scott .....	0.64			
	Wapello .....	13.97			
	Washington .....	39.39	70.94	6,700	515,496
Chicago & North-Western R'y			1,599.56	8,025	12,596,540
Chicago & North-Western R'y .....	Benton .....	21.84			
	Boone .....	24.80			
	Carroll .....	25.41			
	Cedar .....	24.98			
	Clinton .....	40.17			
	Crawford .....	31.60			
	Greene .....	24.19			
	Harrison .....	20.23			
	Linn .....	29.33			
	Marshall .....	25.99			
	Pottawattamie .....	19.06			
	Story .....	24.23			
	Tama .....	25.34	350.32	15,700	5,500,024



TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Iowa Midland Branch.....	Clinton ..... Jackson ..... Jones .....	33.40 14.60 22.98	70.98	4,100	291,018
Stanwood & Tipton Branch..... Ottumwa, Cedar Falls & St. Paul Branch.....	Cedar .....	8.50	8.50	4,100	34,850
	Benton ..... Keokuk ..... Mahaska ..... Poweshiek ..... Tama .....	2.47 16.89 13.66 27.21 .13	60.36	4,100	247,476
Molingona Branch .....	Boone .....	10.00	10.00	6,600	66,000
Southern Iowa Branch.....	Mahaska ..... Monroe .....	19.15 2.40	21.55	3,000	77,580
Maple River Branch.....	Carroll ..... Ida ..... Monona ..... Plymouth ..... Sac ..... Woodbury .....	9.34 38.16 24.85 7.96 54.02 45.21	179.04	5,600	1,002,624
Boyer Valley Branch.....	Crawford ..... Sac .....	17.94 6.83	24.77	4,300	106,511
Soldier River Branch.....	Crawford ..... Harrison ..... Monona .....	28.44 13.12 19.75	61.31	4,100	251,371
Fox Lake Branch.....	Emmet ..... Kossuth ..... Palo Alto .....	18.78 11.75 2.74	33.27	4,100	136,497
Iowa R'y Coal & Mfg. Co. .... Des Moines & Minneapolis Branch .....	Boone .....	3.25	3.25	10,100	32,825
	Hamilton ..... Polk ..... Story .....	7.45 24.16 25.73	57.34	9,900	516,060
Iowa-Southwestern Branch.....	Andubon ..... Carroll ..... Crawford ..... Shelby .....	11.99 33.43 1.83 18.72	57.97	4,100	237,677
Iowa-Minnesota & North-western Branch.....	Benton ..... Black Hawk ..... Butler ..... Cerro Gordo ..... Floyd ..... Grundy ..... Tama ..... Winnebago ..... Worth .....	.43 6.27 31.11 29.01 .02 18.47 39.31 11.43 13.78	140.83	5,100	718,223
Sioux City & Pacific Branch.....	Harrison ..... Monona ..... Woodbury .....	32.40 25.73 22.32	80.47	9,300	749,324
Alden Branch.....	Hardin .....	26.40	26.40	4,100	108,240

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Toledo & Northwestern Branch .....	Buena Vista ..... Calhoun ..... Clay ..... Grundy ..... Hamilton ..... Hardin ..... Humboldt ..... Kossuth ..... O'Brien ..... Pocahontas ..... Sac ..... Sioux ..... Tama ..... Webster ..... Wright .....	33.77 23.84 5.70 12.70 43.28 24.31 35.14 46.31 25.30 21.18 6.37 25.06 22.14 25.96 33.85	383.20	6,600	\$,320,120
Chicago, Rock Island & Pacific R'y Iowa Division.....	Adair ..... Cass ..... Cedar ..... Dallas ..... Guthrie ..... Iowa ..... Jasper ..... Johnson ..... Madison ..... Muscatine ..... Polk ..... Pottawattamie ..... Poweshiek ..... Shelby ..... Scott .....	8.62 27.04 6.90 17.54 19.23 23.25 24.33 27.29 8.30 24.85 27.73 45.05 25.08 6.42 13.76	1,080.81	6,210	13,549,686
Southwestern Division .....	Appanoose ..... Davis ..... Jefferson ..... Louisa ..... Muscatine ..... Scott ..... Wapello ..... Washington ..... Wayne .....	22.89 22.89 26.34 18.90 22.77 12.11 7.72 24.13 27.75	218.12	11,300	3,594,755
Oskaloosa Division.....	Keokuk ..... Mahaska ..... Marion ..... Washington .....	25.79 26.71 13.77 14.94	79.31	4,300	333,162
Wilton Branch.....	Muscatine .....	12.04	12.04	3,700	44,548
Newton & Monroe Branch..... Des Moines, Indianola & Winterset Branch .....	Jasper ..... Madison ..... Polk ..... Warren .....	17.02 12.14 8.71 20.23	17.02	3,700	62,974
Guthrie Center Branch.....	Guthrie .....	14.44	14.44	3,300	46,308
Andubon Branch .....	Andubon ..... Cass .....	16.22 8.18	24.41	4,300	105,522
Griswold Branch .....	Cass .....	14.22	14.22	3,700	52,614

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Harlan Branch .....	Pottawattamie .....	1.15	11.88	3,700	43,956
	Shelby .....	10.73			
Carson Branch .....	Pottawattamie .....	17.73	4.50	3,700	65,601
Keosauqua Branch .....	Van Buren .....	4.50			
Gowrie & Northwestern R'y..	Buena Vista .....	4.00	109.30	3,200	349,760
	Calhoun .....	10.39			
	Clay .....	25.97			
	O'Brien .....	13.22			
	Osceola .....	12.91			
	Pocahontas .....	29.40			
	Webster .....	7.41			
	Davis .....	.86			
Keokuk & Des Moines Division	Jasper .....	17.63	162.31	4,500	730,895
	Lee .....	27.13			
	Manitoba .....	21.34			
	Marion .....	14.65			
	Polk .....	17.14			
	Van Buren .....	35.65			
	Wapello .....	29.97			
Burlington, Cedar Rapids & Northern.	Benton .....	23.01			
Main Line .....	Black Hawk .....	32.73			
	Bremer .....	4.19			
	Butler .....	21.06	228.68	7,800	1,705,138
	Cedar .....	8.94			
	Cerro Gordo .....	10.61			
	Des Moines .....	21.18			
	Floyd .....	20.38			
	Johnson .....	16.05			
	Linn .....	21.67			
	Louisa .....	23.15			
	Muscatine .....	18.91			
	Worth .....	6.89			
Milwaukee Division .....	Allamakee .....	1.61	94.12	4,300	395,394
	Buchanan .....	25.78			
	Fayette .....	44.31			
	Linn .....	21.29			
	Winnebago .....	1.13			
Muscatine Division .....	Johnson .....	7.05	30.58	4,300	128,436
	Muscatine .....	19.21			
	Washington .....	4.31			
Pacific Division .....	Benton .....	14.75	48.12	6,300	298,344
	Grundy .....	12.30			
	Tama .....	18.17			
Iowa City & Western Branch	Johnson .....	9.54	72.99	2,000	218,970
	Keokuk .....	31.35			
	Manitoba .....	4.37			
	Poweshiek .....	5.71			
	Washington .....	21.01			
Cedar Rapids, Iowa Falls & Northwestern Branch .....	Dickinson .....	29.83			
	Emmet .....	16.20			
	Franklin .....	12.43			
	Grundy .....	11.04			
	Hancock .....	30.98			
	Hardin .....	17.89			
	Humboldt .....	24.99			
	Dickinson .....	29.83			

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
	Kossuth .....	10.23	811.33	4,700	1,463,531
	Lyon .....	27.82			
	Osceola .....	26.29			
	Palo Alto .....	27.39			
	Winnebago .....	21.29			
	Wright .....	43.05			
Cedar Rapids & Clinton Branch .....	Cedar .....	28.80	81.93	4,200	344,109
	Clinton .....	14.61			
	Johnson .....	12.95			
	Scott .....	25.50			
Chicago, Decorah & Minnesota Branch .....	Fayette .....	.29	23.89	2,700	62,856
	Winnebago .....	23.90			
Davenport, Iowa & Dakota Branch .....	Cedar .....	9.14	29.88	3,700	110,556
	Muscatine .....	7.10			
	Scott .....	13.64	5.68	3,300	18,178
Waverly Short Line .....	Bremer .....	5.68			
Germania Division .....	Emmet .....	20.09	50.87	3,750	190,702
	Kossuth .....	25.00			
	Winnebago .....	4.92			
Garner Division .....	Hancock .....	14.79	18.40	2,900	53,800
	Kossuth .....	3.61			
Chicago, St. Paul, Minneapolis & Omaha R'y .....			74.54	12,377	915,130
Main Line .....	O'Brien .....	6.61			
	Osceola .....	17.28			
	Plymouth .....	9.48			
	Sioux .....	22.09			
	Woodbury .....	.94	57.10	14,500	827,080
Rock River Branch .....	Lyon .....	17.44			
Golfax Northern R'y .....	Jasper .....	12.50	17.612	3,000	58,836
Crooked Creek Railroad .....	Hamilton .....	5.212			
	Webster .....	11.800	33.91	7,000	237,370
Davenport, Rock Island & Northwestern R'y .....	Clinton .....	9.13			
	Scott .....	24.79			
Des Moines Terminal R'y .....	Polk .....	.91	5.15	105,000	540,750
Des Moines Union R'y .....	Polk .....	5.15			
Des Moines Western R'y .....	Polk .....	4.62	4.62	5,000	23,100
Dubuque & Sioux City R'y .....					
Main Line—Dubuque to Le Mars and in Sioux City .....	Black Hawk .....	37.65	716.45	5,869	4,205,394
	Buchanan .....	21.56			
	Buena Vista .....	23.49			
	Butler .....	24.41			
	Calhoun .....	14.87			
	Cherokee .....	29.80			
	Delaware .....	24.46			
	Dubuque .....	29.42			
	Franklin .....	1.10			
	Hamilton .....	22.60			
	Hardin .....	22.75			
	Pocahontas .....	9.77			



TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Main Line—LeMars to Sioux City	Plymouth	16.33	303.03	8,270	2,506,058
	Webster	27.34			
	Woodbury	.64			
Omaha District	Plymouth	18.54	24.02	12,328	296,118
	Woodbury	5.48			
	Calhoun	25.81			
Cedar Rapids Branch	Crawford	33.17	133.08	4,370	568,251
	Harrison	29.42			
	Pottawattamie	19.72			
Mona Branch	Sac	18.96	41.85	3,000	127,642
	Webster	5.97			
	Delaware	14.07			
Stacyville Branch	Linn	27.78	75.94	3,150	239,211
	Black Hawk	7.59			
	Bremer	19.44			
Onawa Branch	Chickasaw	7.01	7.93	2,600	20,618
	Floyd	19.18			
	Mitchell	22.72			
Sioux Falls Branch	Mitchell	7.93	60.49	3,050	181,494
	Cherokee	16.01			
	Ida	2.23			
Iowa Central R'y	Monona	16.33	70.11	3,750	262,912
	Woodbury	25.94			
	Cherokee	11.40			
Main Line	Lyon	24.26	449.967	4,225	1,901,210
	O'Brien	27.37			
	Sioux	7.08			
Belmond Branch	Cerro Gordo	24.351	189.475	5,000	1,061,099
	Franklin	27.231			
	Hardin	28.769			
Iowa Central & Western Branch	Jasper	3.061	36.503	2,500	91,482
	Maahaska	23.233			
	Marshall	29.868			
Story City Branch	Monroe	15.569	24.510	3,000	108,539
	Poweshiek	23.911			
	Wapello	.010			
State Center Branch	Worth	13.361	36.640	3,000	79,920
	Franklin	15.709			
	Wright	6.300			
Montezuma Branch	Hancock	13.083	13.610	3,000	40,830
	Kossuth	14.531			
	Wright	8.956			
Newton Branch	Marshall	15.003	30.230	3,000	90,730
	Story	19.399			
	Jasper	5.928			
Pottawattamie	Marshall	20.712	30.230	3,000	90,730
	Poweshiek	13.610			
	Jasper	23.283			
Pottawattamie	Maahaska	0.897	30.230	3,000	90,730
	Poweshiek	.670			
	Marshall	20.712			

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Eastern Division	Henry	19.148	96.589	3,800	367,038
	Jefferson	1.792			
	Keokuk	29.836			
Iowa Great Northern R'y	Louisia	23.147	76.61	5,800	492,969
	Maahaska	14.623			
	Washington	11.724			
Iowa Transfer R'y	Lyon	18.48	76.61	5,800	492,969
	Plymouth	25.28			
	Sioux	27.85			
Manchester & Oneida R'y	Woodbury	5.87	8.00	2,500	20,000
	Polk	.21			
	Delaware	.21			
Minneapolis & St. Louis R'y	Boone	24.20	819.01	2,800	1,228,190
	Hancock	25.71			
	Humboldt	26.41			
Southern Division	Kossuth	7.80	187.87	4,000	531,480
	Webster	35.21			
	Winnebago	20.81			
Southwestern Division	Worth	.33	20.12	8,000	285,364
	Buena Vista	20.12			
	Clay	26.55			
Des Moines & Ft. Dodge R'y	Dickinson	7.92	37.24	4,000	148,990
	Emmet	18.93			
	Boone	1.79			
Des Moines & Ft. Dodge R'y	Delias	26.96	100.38	3,910	362,486
	Polk	5.56			
	Boone	1.88			
Muscatine North & South R'y	Greene	22.06	28.67	2,500	71,675
	Humboldt	6.34			
	Palo Alto	29.49			
Newton & Northwestern R'y	Pocahontas	15.74	105.30	2,337	248,398
	Webster	22.47			
	Louisia	20.95			
Newton to Des Moines Junction and Des Moines Junction to Rockwell City	Muscatine	7.72	67.74	2,500	169,250
	Calhoun	12.38			
	Jasper	24.33			
Des Moines Junction to Ft. Dodge Junction	Polk	8.03	28.96	2,000	79,948
	Story	8.15			
	Webster	13.23			
Omaha Bridge & Terminal R'y	Boone	22.45	.50	10,000	5,000
	Greene	.91			
	Story	6.30			
St. Paul & Des Moines R'y	Pottawattamie	.50	114.241	4,000	450,964
	Cerro Gordo	15.821			
	Franklin	25.133			
St. Paul & Des Moines R'y	Hardin	27.23	114.241	4,000	450,964
	Polk	17.442			
	Story	28.614			

TABLE NO. 1—CONTINUED

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
<i>Sioux City Bridge Company</i> .....	Woodbury .....	1.00	1.00	5,000	5,000
<i>Sioux City Terminal R'y</i> .....	Woodbury .....	1.57	1.57	6,000	9,420
<i>Tabor &amp; Northern R'y</i> .....	Mills .....	8.79	8.79	3,000	26,370
<i>Union Pacific R'y</i> .....	.....	.....	3.78	72,672	274,700
Main Line .....	Pottawattamie .....	2.05	2.05	125,000	257,500
Union Avenue Line.....	Pottawattamie .....	1.72	1.72	10,000	17,300
<i>Union Terminal R'y</i> .....	Woodbury .....	1.28	1.28	78,125	100,000
<i>Wabash R'y</i> .....	.....	.....	212.23	4,832	1,025,582
Main Line .....	Appanoose .....	7.301	.....	.....	.....
.....	Davis .....	20,246	.....	.....	.....
.....	Wapello .....	9.803	43.31	5,000	216,550
Omaha & St. Louis Line.....	Fremont .....	8.74	.....	.....	.....
.....	Mills .....	25.94	.....	.....	.....
.....	Page .....	19.33	.....	.....	.....
.....	Pottawattamie .....	11.22	65.73	5,000	328,650
Des Moines & St. Louis Line	Appanoose .....	17.88	.....	.....	.....
.....	Marion .....	39.00	.....	.....	.....
.....	Monroe .....	21.94	.....	.....	.....
.....	Polk .....	15.01	93.83	5,000	469,150
Coal Switches.....	Marion .....	9.36	9.36	1,300	11,232
Totals .....	.....	.....	9,878.73	\$ 6,445	63,063,893

TABLE NO. 2.

Length of Inter-Urban Lines January 1, 1909, and the Assessed Value Thereof.

Name of Roads	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Albia Interurban Railway.....	Monroe .....	3.00	3.06	\$ 2,000	\$ 6,000
Boone Suburban Railway.....	Boone .....	4.10	4.10	1,250	5,125
Cedar Rapids & Iowa City Railway & Light Company.....	.....	.....	27.63	.....	69,075
.....	Johnson .....	18.20	.....	.....	.....
.....	Linn .....	9.31	27.63	2,500	69,075
Cedar Rapids & Marion City Railway .....	Linn .....	15.65	15.65	6,000	93,900
Ft. Dodge, Des Moines & Southern R. R. ....	.....	.....	66.13	2,000	115,067
.....	Greene .....	.20	.....	.....	.....
.....	Polk .....	12.20	.....	.....	.....
.....	Story .....	12.31	.....	.....	.....
.....	Webster .....	27.42	66.13	2,000	115,067
Inter-Urban Railway.....	.....	.....	64.57	.....	189,710
.....	Dallas .....	34.54	.....	.....	.....
.....	Jasper .....	5.60	.....	.....	.....
.....	Polk .....	24.43	64.57	3,000	193,710
Iowa & Illinois Railway.....	.....	.....	33.075	.....	82,680
.....	Clinton .....	10.877	.....	.....	.....
.....	Scott .....	22.195	33.075	2,500	82,680
Mason City & Clear Lake Traction Company.....	Cerro Gordo .....	14.62	14.62	1,500	21,930
Oskaloosa & Buxton Electric Railway .....	Mahaska .....	2.30	2.30	1,500	3,450
Tama & Toledo Electric Railway .....	Tama .....	2.75	2.75	2,500	6,875
Waterloo, Cedar Falls & Northern Railway .....	.....	.....	37.43	.....	206,748
.....	Black Hawk .....	31.76	.....	.....	.....
.....	Bremor .....	25.67	57.43	3,000	206,748
Total .....	.....	.....	281,209	.....	\$ 804,560



TABLE NO. 3.

Railroads Assessed on Account of Sleeping Cars, with Mileage and Assessments, for 1909.

Names of Companies Using or Operating Sleeping Cars not Owned by the Company	Miles on which sleeping cars are run	Assessed value per mile for sleeping cars	Aggregate assessed value of sleeping cars
Atchison, Topeka & Santa Fe Railway—Illinois-Iowa state line and Iowa-Missouri state line.....	19.76	\$124.00	\$ 2,448
Burlington, Cedar Rapids & Northern Railway.....	507.300		14,584
Burlington to Mediapolis.....	15.30	49.00	750
Mediapolis to Columbus Junction.....	25.88	33.00	854
Columbus Junction to West Liberty.....	20.96	33.00	1,093
West Liberty to Cedar Rapids.....	36.59	71.00	2,598
Cedar Rapids to Vinton.....	25.35	67.00	1,695
Vinton to Manly Junction.....	102.807	45.00	4,630
Northwood to Iowa-Minnesota state line.....	4.003	68.00	262
Vinton to Iowa-Minnesota state line and Minnesota-Iowa to Iowa-South Dakota state line.....	279.31	11.00	3,072
Chicago & Northwestern Railway.....	974.69		71,034
Illinois-Iowa state line to Cedar Rapids.....	83.41	209.00	17,433
Cedar Rapids to Belle Plaine.....	35.57	194.00	6,893
Belle Plaine to Tama.....	16.00	185.00	2,950
Tama to Ames.....	50.25	168.00	9,450
Ames to Missouri Valley.....	136.70	154.00	21,052
Missouri Valley to Council Bluffs.....	22.49	185.00	4,152
Tama to Jewell Junction.....	68.02	16.00	1,088
Jewell Junction to Onawa.....	142.48	6.00	855
Jewell Junction to Eagle Grove.....	22.00	13.00	287
Eagle Grove to Hawarden.....	145.46	11.00	1,600
Belle Plaine to Mason City.....	100.42	15.00	1,506
Des Moines to Ames.....	35.78	18.00	644
Ames to Jewell Junction.....	21.56	17.00	366
Missouri Valley to California Junction.....	5.30	44.00	233
California Junction to Onawa.....	32.28	47.00	1,517
Onawa to Sioux City.....	38.07	47.00	1,789
Chicago, Burlington & Quincy Railway.....	364.519		30,023
Illinois-Iowa state line to Burlington.....	7.81	155.00	1,114
Burlington to Creston.....	187.063	103.00	19,230
Creston to Pacific Junction.....	81.829	105.00	8,592
Pacific Junction to Iowa-Nebraska state line.....	3.344	51.00	171
In city of Burlington and Mediapolis to Oskaloosa.....	90.950	20.00	1,819
Chicago Great Western Railway.....	700.401		29,004
Illinois-Iowa state line to Oelwein.....	73.655	70.00	5,157
Oelwein to Clarion.....	98.000	12.00	1,177
Clarion to Council Bluffs.....	162.420	31.00	5,035
Oelwein to Iowa-Missouri state line.....	225.680	32.00	11,735
Oelwein to Iowa-Minnesota state line.....	68.846	72.00	4,958
Clarion to Iowa-Minnesota state line.....	71.700	19.00	1,362
Chicago, Milwaukee & St. Paul Railway.....	492.02		12,574
Illinois-Iowa state line to Council Bluffs.....	348.90	35.00	12,211
Rutledge to Iowa-Missouri state line.....	66.13	2.00	132
Muscatine to Rutledge.....	78.94	3.00	231
Chicago, Rock Island & Pacific Railway.....	610.71		45,284
Illinois-Iowa state line to West Liberty.....	59.07	110.00	6,497
West Liberty to Des Moines.....	136.59	86.00	11,747
Des Moines to Council Bluffs.....	142.46	71.00	10,115
Illinois-Iowa state line to Muscatine.....	38.57	66.00	2,541
Muscatine to Columbus Junction.....	29.00	90.00	1,854

TABLE NO. 3—CONTINUED

Names of Companies Using or Operating Sleeping Cars not Owned by the Company	Miles on which sleeping cars are run	Assessed value per mile for sleeping cars	Aggregate assessed value of sleeping cars
Columbus Junction to Washington.....	19.33	100.00	1,933
Washington to Iowa-Missouri state line.....	128.87	102.00	13,145
Chicago, St. Paul, Minneapolis & Omaha Railway.....	57.10	61.00	3,483
Minnesota-Iowa state line to LeMars.....	25.91	16.00	415
Davenport, Rock Island & Northwestern Railway.....	5.93		223
Des Moines Union Railway.....	2.43	32.00	130
C. G. W. Union Station, East and South.....	2.63	37.00	97
Wabash-Union Station, East.....	600.18		19,210
Illinois-Iowa state line to Waterloo.....	96.77	65.00	6,295
Waterloo to Mona Junction.....	9.77	48.00	465
Mona Junction to Ft. Dodge.....	92.02	39.00	3,593
Ft. Dodge to Tara Junction.....	5.08	61.00	309
Tara Junction to Missouri River.....	150.08	28.00	4,202
Tara Junction to Cherokee.....	69.93	23.00	1,608
Cherokee to LeMars and Ia Sioux City.....	34.86	12.00	418
Cherokee to Iowa-Minnesota state line.....	70.11	11.00	771
LeMars to Sioux City.....	21.02	73.00	1,538
Mona Junction to Iowa-Minnesota state line.....	75.94	12.00	911
Iowa Central Railway.....	189.475		3,507
Albia to Manly Junction.....	178.145	16.00	2,850
Manly Junction to Northwood.....	11.23	68.00	765
Kansas City, St. Joe & C. B. Railway.....	56.095		6,494
Missouri-Iowa state line to Pacific Junction.....	27.720	110.00	3,049
Pacific Junction to Council Bluffs.....	18.303	139.00	2,545
Minneapolis & St. Louis Railway.....	176.05		4,951
Minnesota-Iowa state line to Ft. Dodge.....	29.58	36.00	1,065
Ft. Dodge to Des Moines.....	86.67	20.00	1,733
Omaha & St. Louis Railway.....	63.13	15.00	946
Missouri-Iowa state line to Council Bluffs.....	50	30.00	15
Omaha Bridge & Terminal Railway.....			
St. Louis, Keokuk & Northwestern Railway.....	43.51	37.00	1,612
Missouri-Iowa state line to Burlington.....	2.06	422.00	869
Union Pacific Railway.....	101.003		4,282
Wabash Railway.....	30.141	32.00	1,879
Missouri-Iowa state line to Albia.....	61.95	37.00	2,293
Albia to Des Moines.....			

TABLE NO. 4.

Assessment of Equipment Car Companies and Amount of Tax Assessed  
Against Said Companies by the Executive Council, July 21, 1909, at  
Forty-three and eight-tenths mills on the dollar of taxable property.

Names of Companies	Actual value of cars	Assessed or taxable value	Amount of tax
American Cotton Oil Company.....	\$ 2,100	\$ 525	\$ 22.39
American Refrigerator Transit Company.....	4,500	1,125	49.27
Armour Car Lines Company.....	207,000	61,750	2,366.65
Arms Palace Horse Car Company.....	800	200	8.76
Cold Blast Transportation Company.....	2,000	750	32.85
The Cudahy Packing Company.....	105,000	25,500	1,116.90
Cudahy Milwaukee Refrigerator Line.....	600	150	65.70
Chicago, New York & Boston Refrigerator Co.....	12,500	\$ 125	193.87
Dairy Shippers Despatch.....	1,000	250	10.95
Jacob Dold Packing Company.....	1,250	312	15.06
Libby, McNeil & Libby, Incorporated.....	1,100	275	12.04
Live Poultry Transportation Company.....	12,000	3,000	131.40
Mather Stock Car Company.....	2,400	600	26.28
Merchants Despatch Transportation Company.....	30,000	7,500	328.50
National Car Company.....	1,000	250	10.95
National Car Line Company.....	30,000	7,500	328.50
National Rooding Company.....	1,300	300	15.14
Rumely Company, M.....	200	50	2.19
Streets Western Stable Car Line.....	4,400	1,100	48.18
St. Louis Refrigerator Car Company (Anheuser Busch).....	10,000	2,500	109.50
St. Louis Refrigerator Car Company (Lump Series).....	1,300	300	15.14
Swift Refrigerator Transportation Company.....	175,800	44,700	1,957.86
Santa Fe Transportation Company.....	41,000	10,250	448.95
Union Refrigerator Transit Company of Wisconsin.....	35,000	8,750	378.75
Union Tank Line Company.....	111,600	27,915	1,225.54
Total .....	\$ 784,700	\$ 196,174	\$ 8,651.52

TABLE NO. 5.

Length and Assessed Value of Railroads, by Counties.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<b>Adair</b> .....	38.843		\$ 318,540
Chicago, Burlington & Quincy—Creston & Northern R'y.....	10.552	\$ 4,100	80,163
Chicago, Burlington & Quincy—Western Iowa R. R.....	10.270	4,100	42,107
Chicago, Rock Island & Pacific—Iowa Division.....	5.53	11,500	94,370
<b>Adams</b> .....	10.662		409,023
Chicago, Burlington & Quincy—Main Line.....	25.022	15,000	385,360
Chicago, Burlington & Quincy—Creston Branch.....	3.020	5,100	90,043
<b>Albany</b> .....	64.55		361,288
Burlington, Cedar Rapids & Northern—Milwaukee Div.....	1.61	4,200	6,762
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.....	4.02	8,500	34,266
Chicago, Milwaukee & St. Paul—Dubuque Div.....	30.11	7,000	281,770
Chicago, Milwaukee & St. Paul—Waukon Branch.....	22.81	3,000	68,430
<b>Appanoose</b> .....	148.371		843,054
Albia & Centerville Railway.....	13.40	3,000	40,300
Chicago, Burlington & Quincy—Keokuk & Western.....	29.80	5,300	156,830
Chicago, Burlington & Quincy—Chicago, Burl. & K. C.....	17.97	4,200	75,474
Chicago, Burlington & Quincy—Iowa & St. Louis.....	3.43	8,000	16,850
Chicago, Rock Island & Pacific—Southwestern Div.....	29.89	9,500	283,955
Wabash, Main Line.....	7.991	5,000	39,905
Wabash—Des Moines & St. Louis.....	17.82	5,000	89,400
Chicago, Milwaukee & St. Paul—Kansas City Div.....	23.34	6,500	145,210
<b>Audubon</b> .....	31.02		130,725
Atlantic, Northern & Southern.....	6.70	5,000	18,400
Chicago, Rock Island & Pacific—Audubon Branch.....	10.23	4,300	68,100
Chicago & North-Western—Iowa Southwestern Branch.....	11.00	4,100	49,150
<b>Benton</b> .....	91.35		948,940
Burlington, Cedar Rapids & Northern—Main Line.....	23.01	7,800	180,638
Burlington, Cedar Rapids & Northern—Pacific Div.....	14.75	6,500	91,450
Chicago & North-Western—Main Line.....	24.84	15,700	389,988
Chicago & North-Western—Ottumwa, C. F. & St. P.....	5.47	4,100	10,137
Chicago & North-Western—Iowa, Minn. & Northwestern.....	.43	5,100	1,106
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.....	24.07	11,000	264,770
Chicago, Milwaukee & St. Paul—Kansas City Div.....	1.78	5,900	9,790
<b>Black Hawk</b> .....	143.835		897,758
Burlington, Cedar Rapids & Northern—Main Line.....	32.73	7,800	256,000
Chicago, Great Western—Southwestern Branch.....	30.625	5,100	155,500
Chicago Great Western—Cedar Falls Branch.....	7.48	3,600	26,928
Dubuque & Sioux City—Main Line.....	27.55	5,270	225,087
Dubuque & Sioux City—Mona Branch.....	7.50	2,150	22,908
Chicago & North-Western—Iowa, Minn. & Northwest.....	6.27	5,100	31,977
Waterloo, Cedar Falls & Northern Railway.....	31.70	3,000	114,306



TABLE No. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<b>Boone</b> .....	125.15		899,231
Newton & Northwestern Railway.....	32.35	2,030	66,317
Minneapolis & St. Louis—D. M. & Ft. D.—Angus South	1.70	4,000	6,800
Minneapolis & St. Louis—D. M. & Ft. D.—Angus North	1.38	5,010	5,004
Minneapolis & St. Louis—Main Line.....	24.50	4,000	98,000
Chicago & North-Western—Main Line.....	24.89	15,700	389,500
Chicago & North-Western—Iowa R'y Coal & Mfg. Co.	2.25	30,100	67,825
Chicago & North-Western—Molineua Branch.....	10.00	6,000	60,000
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	7.83	11,000	86,130
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	15.24	3,500	53,800
Boone Suburban Railway Company.....	4.10	1,250	5,125
<b>Bremer</b> .....	86.393		380,823
Burlington, Cedar Rapids & Northern—Main Line.....	4.19	7,850	32,891
Burlington, Cedar Rapids & Northern—Waverly Short L.	5.68	3,200	18,170
Chicago Great Western—Main Line.....	6.014	8,800	52,923
Chicago Great Western—Oelwein-Clarion Branch.....	35.229	4,850	123,183
Dubuque & Sioux City—Main Branch.....	19.44	5,120	99,420
Waterloo, Cedar Falls & Northern Railway.....	25.67	3,600	92,412
<b>Buchanan</b> .....	64.65		499,492
Burlington, Cedar Rapids & Northern—Milwaukee Div.	25.78	4,200	108,278
Chicago Great Western—Main Line.....	11.412	8,800	100,434
Chicago Great Western—Southwestern Branch.....	2.897	6,100	17,671
Dubuque & Sioux City—Main Line.....	24.56	8,970	219,111
<b>Buena Vista</b> .....	95.94		530,859
Chicago, Rock Island & Pacific—Gowrie & Northwestern	4.00	3,300	13,300
Minneapolis & St. Louis—Storm Lake Branch.....	30.12	3,800	114,384
Chicago & Northwestern—Toledo & Northwestern.....	23.77	6,600	156,382
Chicago, Milwaukee & St. P.—Des Moines Div.—Main L.	14.22	4,000	56,880
Chicago, M. & St. P.—Des Moines Div.—Storm Lake Br.	7.73	3,500	27,055
Dubuque & Sioux City—Main Line.....	25.40	8,970	210,688
<b>Butler</b> .....	104,323		600,400
Burlington, Cedar Rapids & Northern—Main Line.....	21.06	7,850	165,321
Chicago Great Western—Oelwein-Clarion Branch.....	27.742	4,850	134,548
Chicago & Northwestern—Iowa, Minn. & Northwestern.....	31.11	5,100	158,661
Dubuque & Sioux City—Main Line.....	24.41	8,970	219,870
<b>Calhoun</b> .....	153,968		725,254
Chicago, Rock Island & Pacific—Gowrie & Northwestern	16.39	3,300	52,448
Dubuque & Sioux City—Main Line.....	14.87	8,970	132,974
Dubuque & Sioux City—Omaha District.....	35.84	4,270	152,236
Chicago & North-Western—Toledo & Northwestern.....	23.84	6,000	142,944
Chicago, Milwaukee & St. P.—Des Moines Div.—Main L.	39.29	4,000	157,500
Chicago, M. & St. P.—Des Moines Div.—Storm Lake Br.	11.70	3,500	40,950
Chicago Great Western—M. C. & Ft. D.—Main Line.....	15.558	4,800	74,902
Newton & Northwestern Railway.....	13.83	2,600	35,450
<b>Carroll</b> .....	120,323		1,000,899
Chicago & North-Western—Main Line.....	35.41	15,700	556,037
Chicago & North-Western—Maple River Branch.....	9.54	5,600	53,304
Chicago & North-Western—Iowa Southwestern Branch.....	25.43	4,100	104,263
Chicago, Milwaukee & St. P.—Chi. & C. B. Div.	24.93	11,000	274,230
Chicago Great Western—M. C. & Ft. D.—Main Line.....	35.213	4,800	171,135
<b>Cass</b> .....	70,422		483,154
Chicago, Burlington & Quincy—Western Iowa R'y.....	19,095	4,100	78,390
Chicago, Burlington & Quincy—Red Oak & Atlantic.....	2,537	1,100	2,791
Chicago, Rock Island & Pacific—Iowa Div.....	27.04	11,300	305,552
Chicago, Rock Island & Pacific—Audubon Branch.....	8.15	4,200	34,320
Chicago, Rock Island & Pacific—Griswold Branch.....	14.22	3,700	52,814
Atlantic Northern & Southern Railway.....	7.23	2,000	14,400

TABLE No. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<b>Cedar</b> .....	91.98		745,055
Burlington, Cedar Rapids & Northern—Main Line.....	7.552		79,179
Burl. Cedar Rapids & Northern—Cedar R. & Clinton.....	22.86	4,200	96,012
Burl. Cedar Rapids & Northern—Dav. Iowa & Dak.	9.14	3,700	33,818
Chicago, Rock Island & Pacific—Iowa Div.....	6.90	11,500	77,970
Chicago & North-Western—Main Line.....	31.68	15,700	496,185
Chicago & North-Western—Stanwood & Tipton Branch.....	8.90	4,100	36,500
Chicago, Milwaukee & St. Paul—Dav. & N. W.	3.86	4,000	15,440
<b>Cherokee</b> .....	57.31		338,028
Dubuque & Sioux City—Onawa Branch.....	19.01	3,600	68,430
Dubuque & Sioux City—Sioux Falls Branch.....	11.40	4,250	48,750
Dubuque & Sioux City—Main Line.....	26.90	8,970	240,448
<b>Cerro Gordo</b> .....	129,067		817,144
Burlington, Cedar Rapids & Northern—Main Line.....	10.91	7,850	85,283
Chicago Great Western—M. C. & Ft. D.—Main Line.....	31.508	4,800	151,119
Iowa Central—Main Line.....	21.251	5,500	116,881
Chicago & North-Western—Iowa, Minn. & N. W.	20.61	9,100	187,561
Chicago, Milwaukee & St. Paul—Austin Branch.....	8.96	4,500	40,185
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.22	6,500	157,426
Mason City & Clear Lake Traction Company.....	14.62	1,000	14,620
St. Paul & Des Moines Railroad.....	15.89	4,000	63,580
<b>Chickasaw</b> .....	58,619		405,969
Chicago, Great Western—Main Line.....	25.200	8,800	221,779
Dubuque & Sioux City—Main Line.....	7.01	5,150	35,801
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	26.30	8,900	233,589
<b>Clarke</b> .....	46,430		482,080
Chicago, Burlington & Quincy—Main Line.....	25.382	15,000	380,730
Chicago, Burlington & Quincy—Des Moines & K. C.	20.998	4,600	96,730
<b>Clay</b> .....	106,71		512,327
Chicago, Rock Island & Pacific—Gowrie & N. W.	25.97	3,300	85,104
Minneapolis & St. Louis—Storm Lake Branch.....	20.55	3,500	71,900
Chicago & North-Western—Toledo & Northwestern.....	5.70	6,600	37,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	31.01	8,900	276,773
Chicago, Milwaukee & St. Paul—Spirit Lake Branch.....	7.70	3,600	27,720
Chicago, Mil. & St. Paul—Des Moines Div.—Main Line.....	19.48	4,000	77,960
<b>Clayton</b> .....	132,28		701,699
Chicago, Milwaukee & St. Paul—Dubuque Div.	30.22	7,900	238,540
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	22.28	8,900	198,244
Chicago, Milwaukee & St. Paul—Elkader Branch.....	19.20	3,300	62,900
Chicago, Milwaukee & St. Paul—Volga Branch.....	43.01	3,500	150,535
Chicago, Milwaukee & St. Paul—Davenport & N. W.	32.17	4,900	158,623
<b>Clinton</b> .....	188,677		1,484,233
Davenport, Rock Island & Northwestern.....	9.12	7,000	63,840
Burl. Cedar Rapids & Nor.—Cedar Rapids & Clinton.....	14.61	4,300	62,823
Chicago & North-Western—Main Line.....	40.17	15,700	630,639
Chicago & North-Western—Iowa Midland Branch.....	23.40	4,100	96,040
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	39.18	11,000	431,080
Chicago, Milwaukee & St. Paul—Davenport & N.	12.28	4,000	49,120
Chicago, Milwaukee & St. Paul—Marquette Branch.....	21.50	3,500	75,250
Chicago, Milwaukee & St. Paul—Clinton Branch.....	19.28	4,000	77,120
Iowa & Illinois Railway.....	10.277	2,500	25,692
<b>Crawford</b> .....	158,123		1,370,281
Dubuque & Sioux City—Omaha District.....	23.17	4,870	112,632
Chicago & North-Western—Main Line.....	31.60	15,700	496,120
Chicago & North-Western—Boyer Valley Branch.....	17.94	4,300	77,142
Chicago & North-Western—Soldier River Branch.....	28.44	4,100	116,904
Chicago & North-Western—Iowa Southwestern Br.	1.53	4,100	6,273
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	12.60	11,000	138,600
Chicago, Milwaukee & St. Paul—Sioux City Branch.....	30.78	6,000	184,680
Chicago Great Western—M. C. & Ft. D.—Main Line.....	1.872	4,800	9,072



TABLE No. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<b>Dallas</b>	149.11		822,172
Interurban Railway	34.54	3,000	103,620
Chicago, Rock Island & Pacific—Iowa Div.	17.54	11,300	198,502
Minneapolis & St. Louis—Des Moines & Ft. Dodge Div.	26.38	4,000	107,200
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.72	11,000	271,920
Chicago, Mil. & St. Paul—Des Moines Div.—Main Line	26.71	4,000	106,840
Chicago, Mil. & St. Paul—Des Moines Div.—Boone Line	9.62	3,300	31,670
<b>Davis</b>	65.446		417,445
Chicago, Burlington & Quincy—Chi., Burl. & K. C.	15.45	4,300	64,800
Chicago, Rock Island & Pacific—Southwestern Div.	22.82	9,500	217,455
Chi., Rock Island & Pacific—Keokuk & Des Moines Div.	.38	4,300	5,370
Wabash—Main Line	26.246	5,000	131,250
<b>Decatur</b>	96.712		441,159
Chicago, Burlington & Quincy—Chariton Branch	15.997	4,600	73,172
Chicago, Burlington & Quincy—Leon, Mt. Airy & S. W.	25,639	4,600	117,939
Chicago, Burl. & Quincy—Humeaton & Shenandoah	14.45	5,600	21,660
Chicago, Burlington & Quincy—Keokuk & Western	11.18	5,520	75,963
Chicago, Burlington & Quincy—Des Moines & K. C.	29,635	4,600	122,235
<b>Delaware</b>	109.098		638,246
Chicago Great Western—Main Line	25.626	8,800	225,569
Dubuque & Sioux City—Main Line	24.46	8,270	202,254
Dubuque & Sioux City—Cedar Rapids Branch	14.07	3,000	42,213
Manchester & Onondaga Railway	8.00	2,500	20,000
Chicago, Milwaukee & St. Paul—Davenport & N. W.	28.96	4,000	115,840
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.95	4,000	31,800
<b>Des Moines</b>	61.226		589,576
Burlington, Cedar Rapids & Northern—Main Line	21.18	7,550	160,253
Chicago, Burlington & Quincy—Main Line	15.07	15,000	225,930
Chicago, Burlington & Quincy—Keokuk & St. P.	8.98	11,000	98,730
Chicago, Burlington & Quincy—Burlington & N. W.	12,906	4,100	53,283
<b>Dickinson</b>	50.08		208,700
Burl. Cedar Rapids & Northern—C. R. I. F. & N. W.	29.83	4,700	140,201
Minneapolis & St. Louis—Storm Lake Branch	7.02	2,200	25,344
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	12.23	3,500	43,153
<b>Dubuque</b>	122.262		856,510
Chicago, Burlington & Quincy—Northern Div.	.532	30,000	10,300
Chicago Great Western—Main Line	31.21	8,800	274,648
Chicago, Milwaukee & St. Paul—Dubuque Div.	22.21	7,000	225,670
Chicago, Milwaukee & St. Paul—Cascade Branch	19.50	3,000	58,500
Dubuque & Sioux City—Main Line	30.42	8,270	251,573
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.79	4,000	31,100
<b>Emmet</b>	72.92		288,730
Burl. Cedar Rapids & Northern—Germania Div.	20.02	3,750	75,075
Burl. C. R. & Nor.—Cedar Rapids I. F. & N. W.	16.20	4,700	76,140
Minneapolis & St. Louis—Storm Lake Branch	18.93	3,200	60,576
Chicago & North-Western—Fox Lake Branch	18.78	4,100	76,098
<b>Fayette</b>	133.161		650,041
Chicago Great Western—Oelwein-Clarion Branch	8.544	4,800	41,438
Burlington, Cedar Rapids & Northern—Milwaukee Div.	44.31	4,800	156,102
Burl. Cedar Rap. & Nor.—Chi., Decorah & Minn.	.29	2,700	723
Chicago Great Western—Main Line	19.809	8,800	174,326
Chicago Great Western—Southwestern Branch	4.901	6,100	42,915
Chicago, Milwaukee & St. Paul—Volga Branch	16.20	3,200	52,720
Chicago, Milwaukee & St. Paul—Davenport & N. W.	37.02	4,000	148,080

TABLE No. 5—CONTINUED

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<b>Floyd</b>	64.40		426,308
Burlington, Cedar Rapids & Northern—Main Line	29.38	7,850	230,883
Dubuque & Sioux City—Mona Branch	19.18	3,150	60,417
Chicago & North-Western—Iowa, Minnesota & N. W.	.02	5,100	102
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.82	8,300	206,006
<b>Franklin</b>	106.304		487,300
Burl. Cedar Rapids & Nor.—Cedar Rap. I. F. & N. W.	12.43	4,700	58,421
Chicago Great Western—Mason City & Ft. D.—Main L.	.33	4,200	5,773
Chicago Great Western—Oelwein-Clarion Branch	21.143	4,800	117,038
Dubuque & Sioux City—Main Line	1.10	5,270	5,897
Iowa Central—Main Line	27.281	5,500	150,494
Iowa Central—Belmond Branch	18.70	3,000	47,100
St. Paul & Des Moines Railroad	25.15	4,000	100,380
<b>Fremont</b>	70.493		323,433
Chicago, Burlington & Quincy—Neb. City Branch	19.741	6,800	134,225
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	12.129	2,600	45,709
Chicago, Burlington & Quincy—K. City, St. J. & C. B.	29,783	10,100	300,808
Wabash—Omaha & St. Louis Line	8.74	5,000	43,700
<b>Greene</b>	75.72		581,663
Minneapolis & St. Louis—Des Moines & Ft. Dodge Div.	23.09	5,910	90,195
Chicago & North-Western—Main Line	24.10	15,700	379,782
Chicago, Milwaukee & St. P.—Des Moines Div.—Main L.	27.35	4,000	109,440
Newton & Northwestern Railway	.91	2,000	1,865
Ft. Dodge, Des Moines & Southern	.30	2,000	410
<b>Grundy</b>	65.47		273,356
Burlington, Cedar Rapids & Northern—Pacific Div.	15.30	6,300	94,240
Burl. Cedar Rapids & Nor.—C. R. I. F. & N. W.	11.04	4,700	51,888
Chicago Great Western—Southwestern Branch	7.97	6,100	48,617
Chicago & North-Western—Iowa, Minn. & N. W.	15.47	6,100	94,197
Chicago & North-Western—Toledo & Northwestern	12.70	6,600	84,414
<b>Guthrie</b>	70.97		547,198
Chicago, Rock Island & Pacific—Iowa Div.	19.39	11,300	219,090
Chicago, Rock Island & Pacific—Guthrie Center Branch	14.44	3,300	46,208
Chicago, Milwaukee & St. P.—Chi. & C. B. Div.	19.54	11,000	214,940
Chicago, Milwaukee & St. P.—Des Moines Div.—Main L.	16.99	4,000	67,990
<b>Hamilton</b>	81.442		573,316
Crooked Creek Railroad & Coal Company	5.812	3,000	17,436
Chicago & North-Western—Des Moines & Minneapolis	7.45	9,000	67,050
Chicago & North-Western—Toledo & N. W.	45.58	6,000	273,888
Dubuque & Sioux City—Main Line	22.60	5,270	186,902
<b>Hancock</b>	109.696		524,403
Burlington, C. R. & N.—Garner Div.	14.70	3,000	48,801
Burlington, C. R. & N.—C. R. I. F. & N. W.	29.59	4,700	145,312
Iowa Central—Iowa Central & Western	13.086	3,200	82,715
Minneapolis & St. Louis—Main Line	25.71	4,000	102,840
Chicago, M. & St. P.—Iowa & Dakota Div.	15.61	5,300	82,715
<b>Hardin</b>	148.849		822,597
Burlington, C. R. & N.—C. R. I. F. & N. W.	17.85	4,700	84,065
Iowa Central—Main Line	28.789	5,600	161,106
Chicago & North-Western—Toledo & N. W.	24.81	6,600	163,746
Chicago & North-Western—Alden Branch	26.49	4,300	114,210
Dubuque & Sioux City—Main Line	23.75	8,270	196,412
St. Paul & Des Moines Railroad	27.23	4,000	108,920



TABLE No. 5—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
<b>Harrison</b>	114,211	4,272	1,040,170
Dubuque & Sioux City—Omaha District	29.42	125,683	
Chicago & North-Western—Main Line	30.33	15,700	475,151
Chicago & North-Western—Soldier River Branch	13.12	4,100	53,792
Chicago & North-Western—Sioux City Branch	32.49	9,300	302,080
Chicago, M. & St. P.—Chicago & C. B. Div.	7.01	11,900	77,110
Chicago Great Western—Mason City & Ft. D.—Main Line	1.93	4,800	9,384
<b>Henry</b>	75,531	508,464	
Chicago, Burlington & Quincy—Main Line	19,394	15,000	290,400
Chicago, Burlington & Quincy—Ft. Madison Branch	2,670	3,100	8,277
Chicago, Burlington & Quincy—Burlington & Western	10,679	4,400	46,758
Chicago, Burlington & Quincy—Burl. & Northwestern	9,320	4,100	39,032
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	14.25	3,800	54,150
Iowa Central—Eastern Div.	19.18	3,800	72,702
<b>Howard</b>	33.91	235,404	
Chicago Great Western—Main Line	13.02	8,800	114,604
Chicago Great Western—Wisconsin, M. & P.	1.30	3,100	4,030
Chicago, Milwaukee & St. P.—Iowa, Minn. Div.	24.33	5,500	134,000
<b>Humboldt</b>	89.83	467,896	
Burl. C. R. & N.—Cedar Rapids, I. F. & Northwestern	31.99	4,700	117,433
Minneapolis & St. Louis—Des Moines & Ft. D. Div.	6.34	2,900	21,781
Minneapolis & St. Louis—Main Line	23.11	4,000	92,600
Chicago & North-Western—Toledo & N. W.	35.14	6,600	231,394
<b>Iida</b>	40.33	229,407	
Dubuque & Sioux City—Onawa Branch	2.22	2,000	4,471
Chicago & North-Western—Maple River Branch	38.16	5,900	213,600
<b>Iowa</b>	57.93	465,055	
Chicago, Rock Island & Pacific—Iowa Division	23.23	11,300	263,325
Chicago, Milwaukee & St. Paul—Kansas City Division	32.68	5,500	179,740
<b>Jackson</b>	89.57	514,585	
Chicago & North-Western—Iowa Midland Branch	14.60	4,100	59,820
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division	12.02	11,000	132,200
Chicago, Milwaukee & St. Paul—Dubuque Division	31.04	7,000	217,280
Chicago, Milwaukee & St. Paul—Cascade Branch	16.12	3,000	48,300
Chicago, Milwaukee & St. Paul—Maquoketa Branch	2.89	2,500	10,115
Chicago, Milwaukee & St. Paul—Green Island Branch	11.90	3,000	35,700
<b>Jasper</b>	150,591	897,561	
Coifax Northern—Main Line	6.00	3,300	21,000
Coifax Northern—Seever's Line	6.50	3,500	22,750
Chicago Great Western—Southwestern Branch	19,032	5,100	118,095
Chicago, Rock Island & Pacific—Iowa Division	31.38	11,200	351,494
Chicago, Rock Island & Pacific—Newton & Monroe Br.	17.02	3,700	63,974
Chicago, Rock Island & Pacific—Keokuk & Des Moines	17.52	4,500	78,840
Iowa Central—Main Line	2,901	5,600	16,206
Iowa Central—State Center Branch	5,923	3,000	17,784
Iowa Central—Newton Branch	23,281	3,000	69,849
Newton & Northwestern Railway	20.25	2,500	50,625
Interurban Railway	6.60	3,000	19,800
<b>Jefferson</b>	87,522	765,977	
Chicago, Burlington & Quincy—Main Line	24,583	15,000	368,750
Chicago, Burlington & Quincy—Ft. Madison Branch	13.00	3,100	40,300
Chicago, Burlington & Quincy—Burlington & Western	17,784	4,100	72,914
Chicago, Rock Island & Pacific—Southwestern Division	29.31	3,300	96,830
Iowa Central—Eastern Division	1,702	2,800	4,760
Chicago, Milwaukee & St. P.—Rutledge-Muscatine Div.	4.02	6,700	26,904

TABLE No. 5—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
<b>Johnson</b>	61.13	507,850	
Burlington, Cedar Rapids & Northern—Main Line	16.05	7,500	120,750
Burl. Cedar Rapids & Nor.—Muscatine Div.	7.00	4,000	28,000
Burl. Cedar Rapids & Nor.—Cedar Rapids & Clinton	12.90	4,000	51,600
Burl. Cedar Rapids & Nor.—Iowa City & Western	9.34	3,000	28,020
Chicago, Rock Island & Pacific—Iowa Division	27.80	11,300	313,800
Cedar Rapids & Iowa City Ry. & Light Co.	13.02	3,000	39,060
<b>Jones</b>	100.74	679,598	
Chicago & North-Western—Iowa Midland Branch	22.08	4,100	90,528
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	25.14	11,000	276,540
Chicago, Milwaukee & St. P.—Davenport & N. W.	37.07	4,000	148,280
Chicago, Milwaukee & St. P.—Dubuque & Southwestern	19.78	4,000	79,120
Chicago, Anamosa & Northern Railway	4.77	5,000	23,850
<b>Keokuk</b>	133,979	658,943	
Chicago, Milwaukee & St. P.—Rutledge-Muscatine Div.	9.28	6,700	62,156
Burlington, C. R. & N.—Iowa City & Western	21.30	3,000	63,900
Chicago, Burlington & Quincy—Burlington & Western	13.43	4,100	55,118
Chicago, Rock Island & Pacific—Oskaloosa Div.	23.79	4,500	107,205
Iowa Central—Eastern Div.	30.56	3,800	116,128
Chicago & North-Western—Ottumwa, C. F. & St. Paul	16.89	4,100	69,249
Chicago, Milwaukee & St. P.—Kansas City Div.	30.70	5,500	168,850
<b>Kossuth</b>	144,751	780,704	
Burlington, Cedar Rapids & Nor.—Germania Div.	25.08	3,750	94,237
Burlington, Cedar Rapids & Nor.—Garner Div.	3.61	2,800	10,108
Burlington, Cedar Rapids & Nor.—C. R. I. F. & N. W.	10.25	4,700	48,175
Iowa Central—Iowa Central & Western	11.53	2,600	30,077
Minneapolis & St. Louis—Main Line	7.80	4,000	31,200
Chicago & North-Western—Fox Lake Branch	11.75	4,100	48,175
Chicago & North-Western—Toledo & Northwestern	46.31	6,600	306,066
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	24.55	5,800	142,190
<b>Lee</b>	129,516	1,075,038	
Atchison, Topeka & Santa Fe Railway	19.76	15,000	296,400
Chicago, Burlington & Quincy—Fort Madison Branch	25.64	3,100	79,484
Chicago, Burlington & Quincy—Chi. B. & K. C.	16.89	4,000	67,560
Chicago, Burlington & Quincy—Keokuk & St. Paul	33.06	11,000	363,550
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	30.75	5,800	178,230
Chicago, Rock Island & Pacific—Keokuk & Des Moines	27.18	4,900	133,810
<b>Linn</b>	180.15	1,873,567	
Cedar Rapids & Iowa City Railway & Light Co.	9.31	2,500	23,275
Burlington, Cedar Rapids & Nor.—Main Line	21.67	7,500	162,525
Burlington, Cedar Rapids & Nor.—Milwaukee Div.	31.29	4,300	135,417
Dubuque & Sioux City—Cedar Rapids Branch	27.78	2,600	72,792
Chicago & North-Western—Main Line	29.88	15,700	469,516
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.85	11,000	273,350
Chicago, Milwaukee & St. Paul—Kansas City Div.	17.54	5,500	96,470
Chicago, Milwaukee & St. P.—Dubuque & Southwestern	8.11	4,000	32,440
Cedar Rapids & Marion	15.65	6,000	93,900
Chicago, Anamosa & Northern Railway	13.57	5,000	67,850
<b>Louisia</b>	65,495	556,590	
Chicago, Milwaukee & St. Paul—Muscatine Line	6.11	6,700	40,937
Muscatine, North & South Ry.	20.95	2,300	48,175
Burlington, Cedar Rapids & North—Main Line	23.13	7,550	173,727
Chicago, Burlington & Quincy—Burl. & Northwestern	2,148	4,100	8,808
Chicago, Rock Island & Pacific—Southwestern Div.	18.99	9,300	176,403
Iowa Central—Eastern Division	23.17	3,500	81,059
<b>Lucas</b>	49,645	503,112	
Chicago, Burlington & Quincy—Main Line	29.533	15,000	442,785
Chicago, Burlington & Quincy—Chariton Branch	23.741	4,000	95,026
Chicago, Burl. & Quincy—Chariton, D. M. & Southern	9.031	4,100	37,129



TABLE No. 5—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
<b>Lyon</b>			
Iowa & Great Northern Railway	110.46		548,039
Burlington, Cedar Rapids & Nor.—C. R. I. F. & N. W.	18.48	5,800	97,304
Chicago, St. P., Minn. & Omaha—Rock River Branch	37.82	4,700	177,754
Dubuque & Sioux City—Sioux Falls Branch	17.44	5,000	87,200
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	21.89	5,750	99,975
Chicago, Milwaukee & St. P.—Sioux City & Dakota Div.	9.42	8,800	82,896
	3.04	5,500	16,720
<b>Madison</b>			
Chicago, Burlington & Quincy—Des Moines & K. C.	52.147		322,423
Chicago, Great Western—Southwestern Branch	13.379	4,600	56,345
Chicago, Rock Island & Pacific—Iowa Division	19.428	6,100	118,511
Chicago, Rock Island & Pacific—D. M., Indianapolis & W.	5.50	11,500	63,050
	12.14	4,800	58,588
<b>Mahaska</b>			
Burlington, Cedar Rapids & Nor.—Iowa City & Western	160.848		676,288
Chicago, Burlington & Quincy—Burlington & Western	4.37	8,000	34,100
Chicago, Rock Island & Pacific—Oskaloosa Division	23.746	4,100	109,658
Chicago, Rock Island & Pacific—Keokuk & Des Moines	26.71	4,500	119,182
Iowa Central—Main Line	31.31	940	98,230
Iowa Central—Newton Branch	25.253	5,600	141,417
Iowa Central—Eastern Division	6.807	3,000	20,601
Chicago & North-Western—Ottumwa, C. F. & St. Paul	14.62	3,800	54,804
Chicago & North-Western—Southern Iowa R'y Branch	19.15	3,000	68,940
Oskaloosa & Buxton Electric Railway	2.30	1,500	3,450
<b>Marion</b>			
Chi., Burl. & Quincy—Albia, Knoxville & Des Moines	115.787		509,421
Chicago, Rock Island & Pacific—Oskaloosa Division	39.204	4,600	180,328
Chicago, Rock Island & Pacific—Keokuk & Des Moines	13.77	4,200	57,834
Wabash—Des Moines & St. Louis	14.65	4,500	65,925
Wabash—Coal Switches	39.00	5,000	195,000
Chicago, Burlington & Quincy—Burlington & Western	9.36	1,200	11,232
	.803	4,100	3,292
<b>Marshall</b>			
Chicago Great Western—Southwestern Branch	148.683		1,154,070
Iowa Central—Main Line	31.823	6,100	194,120
Iowa Central—Story City Branch	29.898	5,600	167,261
Chicago & North-Western—Main Line	15.01	3,000	45,030
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	35.39	15,700	486,043
Iowa Central—State Center Branch	25.28	11,000	278,080
	39.712	5,000	62,136
<b>Mills</b>			
Tabor & Northern Railway	99.717		821,683
Chicago, Burlington & Quincy—Main Line	8.79	4,000	35,170
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	27.622	15,000	414,345
Chicago, Burlington & Quincy—Hastings & Avoca	5.918	3,600	21,304
Wabash—Omaha & St. Louis Line	10.483	3,600	37,738
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.	35.94	5,000	129,700
	17.903	10,100	181,426
<b>Mitchell</b>			
Chicago Great Western—Main Line	71.638		305,089
Chicago Great Western—Mason C. & Ft. D.—Main Line	9.908	8,800	87,146
Dubuque & Sioux City—Mona Branch	5.305	4,800	25,728
Dubuque & Sioux City—Stacyville Railroad	22.72	3,150	71,908
Chicago, Milwaukee & St. Paul—Austin Branch	7.23	2,000	20,018
Chicago Great Western—Wia., Minn. & Pacific	7.75	4,500	34,875
	21.00	3,100	65,100
<b>Monroe</b>			
Dubuque & Sioux City—Onawa Branch	113.70		669,191
Chicago & North-Western—Maple River Branch	16.32	3,000	49,770
Chicago & North-Western—Soldier River Branch	24.85	5,000	124,300
Chicago & North-Western—Sioux City Branch	19.75	4,100	80,975
Chicago, Milwaukee & St. Paul—Sioux City Branch	35.75	9,000	230,900
	37.52	6,000	165,180

TABLE No. 5—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
<b>Monroe</b>			
Albia & Centerville R'y	101.037		769,097
Chicago, Burlington & Quincy—Main Line	11.09	3,000	33,000
Chicago, Burlington & Quincy—Albia, Knoxville & D. M.	37.015	15,000	418,725
Wabash—Des Moines & St. Louis Line	10.772	4,000	43,151
Iowa Central—Main Line	21.91	5,000	109,700
Chicago & North-Western—Southern Iowa Branch	13.33	5,000	75,588
Chicago, Milwaukee & St. Paul—K. C. Division	9.49	8,000	8,640
Albia Interurban Railway	10.47	6,500	68,035
	5.09	5,000	6,500
<b>Montgomery</b>			
Chicago, Burlington & Quincy—Main Line	48.427		500,806
Chicago, Burl. & Quincy—Brownsville & Nodaway V.	25.022	13,000	385,260
Chicago, Burl. & Quincy—Nebraska City Branch	3.418	6,100	11,749
Chicago, Burlington & Quincy—Red Oak & Atlantic	7.668	6,800	52,235
	13.439	4,100	55,299
<b>Muscatine</b>			
Chicago, Milwaukee & St. Paul—Muscatine Line	129.32		993,387
Muscatine, North & South Railway	14.72	6,700	118,021
Burlington, Cedar Rapids & Nor.—Main Line	7.72	2,500	19,300
Burlington, Cedar Rapids & Nor.—Muscatine Div.	18.91	7,500	141,813
Chicago, Rock Island & Pacific—Iowa Div.	19.21	4,500	86,580
Burl. Cedar Rapids & Nor.—Davenport, Iowa & Dakota	9.485	11,300	289,595
Chicago, Rock Island & Pacific—Southwestern Div.	7.10	2,700	29,370
Chicago, Rock Island & Pacific—Wilton Branch	22.77	9,000	205,315
	13.04	5,700	44,548
<b>O'Brien</b>			
Chicago, Rock Island & Pacific—Gowrie & Northwestern	96.29		697,122
Chicago, St. Paul, Minn. & Omaha—Main Line	11.22	5,800	65,204
Dubuque & Sioux City—Sioux Falls Branch	0.61	14,500	88,543
Chicago & North-Western—Toledo & Northwestern	27.37	2,700	106,637
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	25.39	8,600	198,580
	24.02	8,300	199,550
<b>Oscoda</b>			
Burlington, Cedar Rapids & Nor.—C. R. I. F. & N. W.	37.18		425,585
Chicago, Rock Island & Pacific—Gowrie & Northwestern	26.29	4,700	123,568
Chicago, St. Paul, Minn. & Omaha—Main Line	12.91	3,200	41,313
	17.98	14,500	260,710
<b>PAGE</b>			
Chicago, Burlington & Quincy—Neb. City Branch	101.512		531,512
Chicago, Burl. & Quincy—Brownsville & Nodaway V. Br.	11.89	6,600	89,580
Chi., Burl. & Quincy—Clarinda, College Springs & S. W.	22.81	6,100	139,141
Chicago, Burlington & Quincy—Huneston & Shenandoah	17.768	5,800	102,942
Chicago, Burlington & Quincy—Tarkio Valley R. R.	27.13	5,600	97,668
Wabash—Omaha & St. Louis Line	2.174	5,000	11,067
	19.383	5,000	96,120
<b>Palo Alto</b>			
Burlington, Cedar Rapids & Nor.—C. R. I. F. & N. W.	74.83		491,425
Minneapolis & St. Louis—Des Moines & Ft. Dodge	37.29	4,700	138,963
Chicago & North-Western—Fox Lake Branch	30.49	3,910	89,116
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	2.74	4,100	11,254
	24.31	5,300	90,622
<b>Plymouth</b>			
Iowa & Great Northern Railway	90.50		761,118
Chicago, St. Paul, Minn. & Omaha—Main Line	35.28	5,300	122,978
Chicago & North-Western—Maple River Branch	9.48	14,000	137,400
Chicago, Milwaukee & St. Paul—Sioux City & Dakota	7.00	5,000	44,570
Dubuque & Sioux City—Main Line—LeMars East	16.00	5,000	80,000
Dubuque & Sioux City—Main Line—LeMars West	16.33	9,200	135,049
	18.54	12,328	228,561
<b>Pocahontas</b>			
Minneapolis & St. Louis—Des Moines & Ft. Dodge	91.10		443,509
Chicago, Rock Island & Pacific—Gowrie & Northwestern	16.74	3,910	85,435
Chicago & North-Western—Toledo & Northwestern	22.40	5,300	94,880
Chicago, Milwaukee & St. P.—Des M. Div.—Main Line	24.18	6,000	150,288
Dubuque & Sioux City—Main Line	11.01	4,000	44,040
	9.77	8,270	80,798



TABLE No. 5—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
<b>Polk</b>	302.376		1,990,712
Minneapolis & St. Louis—Des Moines & Ft. Dodge	8.59	4,000	34,340
Wabash—Des Moines & St. Louis Line	13.01	5,000	75,050
Chicago & North-Western—Des M. & Minn. Branch	24.15	5,000	120,750
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	9.40	4,000	37,600
Chicago, Milwaukee & St. P.—Des M. Div.—Boone Line	10.01	3,300	33,033
Des Moines, Iowa Falls & Northern Railway	17.50	4,000	70,000
Des Moines Western Railway	4.62	5,000	23,100
Newton & Northwestern Railway	8.63	2,300	21,375
Interurban Railway	24.43	3,000	73,290
Des Moines Union Railway	5.15	105,000	540,750
Chl., Burl. & Quincy—Albia, K. & D. M. and D. M. & K.	10.135	4,600	46,821
Chicago, Burl. & Quincy—Des Moines & Kansas City	7.48	4,600	34,108
Chicago Great Western—Southwestern Branch	29.00	6,100	176,900
Chicago, Rock Island & Pacific—Iowa Div.	27.72	11,300	313,319
Chicago, Rock Island & Pacific—D. M., Indianola & W.	8.71	4,200	36,582
Chicago, Rock Island & Pacific—Keokuk & D. M. Div.	17.14	4,500	77,130
Des Moines Terminal Railway	.21	10,000	9,100
Iowa Transfer Railway	.21	29,810	5,000
Fort Dodge, Des Moines & Southern	15.20	2,000	30,210
St. Paul & Des Moines Railway	17.443	4,000	69,772
<b>Pottawattamie</b>	188.684		1,839,195
Omaha Bridge & Terminal Railway	.59	10,000	5,000
Chicago, Burlington & Quincy—Red Oak & Atlantic	1.996	4,100	8,182
Chicago, Burlington & Quincy—Hastings & Avoca	3.244	3,000	18,578
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.	8.289	10,100	83,688
Chicago, Rock Island & Pacific—Iowa Division	45.03	11,300	509,053
Chicago, Rock Island & Pacific—Carson Branch	17.72	3,700	65,001
Chicago, Rock Island & Pacific—Harlan Branch	1.15	3,700	4,255
Wabash—Omaha & St. Louis Line	11.22	5,000	56,100
Dubuque & Sioux City—Omaha District	19.72	4,270	84,304
Union Pacific—Main Line	2.05	125,000	257,500
Union Pacific—Union Avenue Line	1.72	10,000	17,300
Chicago & North-Western—Main Line	19.06	13,700	261,242
Chicago, Milwaukee & St. P.—Chl. & Council B. Div.	30.59	11,000	336,490
Chicago Great Western—Mason City & Ft. D.—Main Line	28.304	4,800	137,949
<b>Poweshiek</b>	96.191		601,217
Burlington, Cedar Rapids & Nor.—Iowa C. & Western	6.71	3,000	20,130
Chicago, Rock Island & Pacific—Iowa Division	25.68	11,300	290,184
Iowa Central—Main Line	22.911	5,000	114,555
Iowa Central—Montezuma Branch	13.61	3,000	40,800
Iowa Central—Newton Branch	.07	3,000	210
Chicago & North-Western—Ottumwa, C. F. & St. Paul	27.21	4,100	111,561
<b>Ringgold</b>	79.746		375,317
Chicago, Burl. & Quincy—Leon, Mt. Ayr & S. Western	28.642	4,000	131,733
Chicago, Burl. & Quincy—Huneston & Shenandoah	27.268	3,600	98,164
Chicago Great Western—Southwestern Branch	23.836	6,000	143,400
<b>Sas</b>	107.130		636,427
Dubuque & Sioux City—Omaha District	18.90	4,270	80,929
Chicago & North-Western—Maple River Branch	54.02	5,000	270,312
Chicago & North-Western—Boyer Valley Branch	6.83	4,000	27,300
Chicago & North-Western—Toledo & Northwestern	8.57	6,000	51,420
Chicago, Mil. & St. P.—Des M. Div.—Storm Lake Br.	19.15	3,000	57,450
<b>Scott</b>	146.975		794,836
Davenport, Rock Island & Northwestern R'y	21.79	7,000	152,530
Burl. Cedar Rapids & Nor.—Cedar Rapids & Clinton	23.30	4,300	101,100
Chicago, Rock Island & Pacific—Iowa Division	13.64	3,700	50,468
Chicago, Rock Island & Pacific—Iowa Division	13.70	11,300	154,858
Chicago, Rock Island & Pacific—Southwestern Div.	12.11	9,500	115,045
Chicago, Milwaukee & St. Paul—Davenport & N. W.	26.34	4,000	105,100
Chicago, Milwaukee & St. Paul—Maquoketa Branch	7.80	5,000	39,000
Chicago, Milwaukee & St. Paul—Muscatine Line	.64	6,700	4,238
Iowa & Illinois Railway	22.195	2,500	55,487

TABLE No. 5—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
<b>Shelby</b>	85.828		619,268
Atlantic Northern & Southern Railway	2.97	2,000	5,940
Chicago, Rock Island & Pacific—Iowa Div.	6.42	11,300	72,540
Chicago, Rock Island & Pacific—Harlan Branch	10.73	3,700	39,701
Chicago & North-Western—Iowa Southwestern Branch	15.72	4,100	64,462
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.11	11,000	265,210
Chicago Great Western—Mason C. & Ft. D.—Main Line	32.879	4,800	159,777
<b>Sioux</b>	146.40		1,087,412
Iowa & Great Northern Railway	27.28	5,300	145,404
Chicago, St. Paul, Minn. & Omaha—Main Line	22.99	14,500	333,305
Dubuque & Sioux City—Sioux Falls Branch	7.08	3,750	26,550
Chicago & North-Western—Toledo & N. W.	35.00	6,000	210,000
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.08	8,300	241,264
Chicago, Milwaukee & St. P.—Sioux City & Oak Div.	16.88	5,500	92,810
Chicago, Milwaukee & St. Paul Eden Branch	8.99	5,600	50,145
<b>Story</b>	148.694		1,114,109
Iowa Central—Story City Branch	19.30	5,000	96,500
Chicago & North-Western—Main Line	24.23	15,700	380,411
Chicago & North-Western—Des Moines & Minneapolis	23.79	9,000	214,170
Chicago, Milwaukee & St. P.—Chl. & C. B. Div.	24.70	11,000	271,600
Des Moines Junction Southeast Newton & N. W. R'y	4.15	2,500	10,375
Newton & Northwestern—Des Moines Jct. Northwest	5.39	2,000	10,780
Ft. Dodge, Des Moines & Southern	12.31	2,050	25,235
St. Paul & Des Moines R'y	28.614	4,000	114,460
<b>Tama</b>	137.949		1,180,799
Burlington, Cedar Rapids & Nor.—Pacific Div.	18.17	6,000	109,040
Chicago Great Western—Southwestern Branch	12.628	6,100	77,214
Chicago & North-Western—Main Line	83.34	15,700	1,307,338
Chicago & North-Western—Ottumwa, C. F. & St. Paul	1.12	4,000	4,480
Chicago & North-Western—Iowa, Minn. & N. W.	20.31	5,100	104,561
Chicago & North-Western—Toledo & Northwestern	22.14	6,000	132,840
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	26.45	11,000	290,950
Tama & Toledo Electric Railway	2.75	2,300	6,375
<b>Taylor</b>	69.800		275,871
Chicago, Burlington & Quincy—Creston Branch	28.08	5,100	143,510
Chicago, Burlington & Quincy—Huneston & Shenandoah	27.00	3,500	94,500
Chicago Great Western—Southwestern Branch	5.792	6,100	35,321
<b>Union</b>	65.16		597,068
Chicago, Burlington & Quincy—Main Line	24.79	15,000	371,655
Chicago, Burlington & Quincy—Creston Branch	10.742	5,100	54,784
Chicago, Burlington & Quincy—Creston & Northern	8.132	4,100	33,432
Chicago Great Western—Southwestern Branch	22.487	6,100	137,171
<b>Van Buren</b>	89.29		328,408
Chicago, Burlington & Quincy—Ft. Madison Branch	14.72	5,100	75,072
Chicago, Burlington & Quincy—Chl. Burl. & K. C.	37.53	4,300	161,756
Chicago, Rock Island & Pacific—Keosauqua Branch	4.39	5,700	25,053
Chicago, Rock Island & Pacific—Keokuk & Des Moines	38.45	4,500	173,425
<b>Wapello</b>	115.406		619,605
Chicago, Milwaukee & St. P.—K. C. Div.—Rutledge N.	8.90	5,500	48,950
Chicago, Mil. & St. P.—K. C. Div.—Rutledge S. W.	18.41	6,000	109,605
Chicago, Milwaukee & St. Paul—Muscatine Line	13.87	9,700	133,599
Chicago, Rock Island & Pacific—Southwestern Div.	28.728	15,000	430,545
Chicago, Rock Island & Pacific—Southwestern Div.	7.72	9,500	73,340
Chicago, Rock Island & Pacific—Keokuk & Des Moines	29.07	4,500	131,265
Wabash—Main Line	.01	5,000	500
Iowa Central Railway—Main Line	.01	5,000	500



TABLE No. 5—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
<b>Warren</b>	98.442		455,200
Chl. Burl. & Quincy—Albia, K. & D. M. & D. M. & K.	7.695	4,000	30,780
Chicago, Burl. & Quincy—Chariton, D. M. & Southern	21.439	4,000	85,756
Chicago, Burl. & Quincy—Des Moines & K. C.	27.357	4,000	109,428
Chicago Great Western—Southwestern Branch	15.729	6,100	95,892
Chicago, Rock Island & Pacific—D. M., Indianola & W.	26.23	4,200	110,166
<b>Washington</b>	128.303		609,670
Chicago, Milwaukee & St. Paul—Muscatine Line	26.20	6,700	175,540
Burlington, Cedar Rapids & Nor.—Muscatine Div.	4.21	4,200	17,682
Burlington, Cedar Rapids & Nor.—Iowa City & Western	21.01	3,000	63,030
Chicago, Burlington & Quincy—Burlington & Western	13.875	4,100	56,887
Chicago, Burlington & Quincy—Burl. & Northwestern	13.014	4,100	53,377
Chicago, Rock Island & Pacific—Southwestern Div.	24.13	9,000	217,233
Chicago, Rock Island & Pacific—Oskaloosa Div.	14.04	4,200	58,968
Iowa Central—Eastern Division	11.724	5,300	62,151
<b>Wayne</b>	79.402		552,092
Chicago, Burlington & Quincy—Chariton Branch	6.838	4,600	31,377
Chicago, Burlington & Quincy—Keokuk & Western	29.39	5,320	156,430
Chicago, Rock Island & Pacific—Southwestern Div.	27.75	9,500	263,625
Chicago, Milwaukee & St. Paul—Kansas City Div.	14.96	6,500	97,240
<b>Webster</b>	233.243		1,032,071
Chicago Great Western—Coalville Branch	2.909	3,100	8,990
Crooked Creek Railroad Company	11.89	3,000	35,670
Newton & Northwestern Railway	12.22	2,500	30,573
Chicago Great Western—Mason C. & Ft. D.—Main Line	27.843	4,800	133,317
Minneapolis & St. Louis—Des Moines & Ft. Dodge	22.47	3,910	87,928
Chicago, Rock Island & Pacific—Gowrie & Northwestern	7.41	3,200	23,718
Dubuque & Sioux City—Main Line	27.34	8,270	226,102
Dubuque & Sioux City—Omaha District	5.97	4,270	25,491
Minneapolis & St. Louis—Main Line	35.21	4,000	140,840
Chicago & North-Western—Toledo & Northwestern	35.95	6,000	215,330
Chicago Great Western—Lehigh Branch	15.69	3,100	48,639
Ft. Dodge, Des Moines & Southern	27.42	2,050	56,211
<b>Winnebago</b>	68.55		299,446
Burlington, C. R. & Nor.—Germania Division	4.92	3,750	18,450
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	21.29	4,700	100,983
Minneapolis & St. Louis—Main Line	20.91	4,000	83,640
Chicago & North-Western—Iowa, Minn. & Northwestern	11.43	5,100	58,293
<b>Winnebush</b>	82.84		450,294
Burlington, Cedar Rapids & Nor.—Milwaukee Division	1.13	4,200	4,746
Burl. Cedar Rapids & Nor.—Chl. Decorah & Minn.	22.99	2,700	62,073
Chicago, Milwaukee & St. Paul—Iowa & Minn. Div.	16.96	5,500	93,230
Chicago, Milwaukee & St. Paul—Decorah Branch	9.64	3,500	33,390
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.75	8,200	244,025
Chicago, Milwaukee & St. Paul—Davenport & N. W.	2.47	4,000	9,880
<b>Woodbury</b>	17.54		990,560
Chicago & North-Western—Maple River Branch	45.21	5,600	253,170
Chicago & North-Western—Sioux City & Pac. Branch	22.32	9,200	205,344
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.96	6,000	191,760
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	5.03	5,500	27,665
Union Terminal Railway Company	1.28	78,123	100,000
Sioux City Bridge Company	1.00	5,000	5,000
Sioux City Terminal Railway	1.37	6,000	8,220
Iowa & Great Northern Railway	5.57	5,200	29,028
Chicago, St. Paul, Minn. & Omaha—Main Line	.94	14,500	13,630
Dubuque & Sioux City—Main Line	5.48	12,228	66,557
Dubuque & Sioux City—Main Line (in city)	.64	8,270	5,282
Dubuque & Sioux City—Onawa Branch	25.94	3,050	79,117

TABLE NO. 5—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
<b>Worth</b>	62.363		332,394
Burlington, Cedar Rapids & Nor.—Main Line	6.80	7,850	53,390
Chicago Great Western—Mason C. & Ft. D.—Main Line	16.632	4,800	79,824
Iowa Central—Main Line	15.331	5,600	85,773
Minneapolis & St. Louis—Main Line	.33	4,000	1,320
Chicago & North-Western—Iowa, Minn. & Northwestern	13.78	5,100	70,278
Chicago, Milwaukee & St. Paul—Austin Branch	11.87	4,500	53,215
<b>Wright</b>	180.088		633,169
Iowa Central—Belmond Branch	6.50	3,600	23,400
Iowa Central—Iowa Central & Western Branch	8.96	2,500	22,350
Chicago & North-Western—Toledo & Northwestern	23.85	6,000	143,100
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	45.03	4,700	211,751
Chicago Great Western—Mason C. & Ft. D.—Main Line	23.47	4,800	112,664
Chicago Great Western—M. C. & Ft. D.—Oelwein-Clarion	12.958	4,800	62,199

NOTE—For total railway assessment see table No. 1.



TABLE NO. 6.

Length and Assessed Value of Sleeping Car Lines, by Counties.

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
<b>Adair</b> .....	8.52		605
Chicago, Rock Island & Pacific.....	8.52	71	605
<b>Adams</b> .....	25.922		2,722
Chicago, Burlington & Quincy—Main Line.....	25.922	105	2,722
<b>Appanoose</b> .....	75.371		4,206
Chicago, Rock Island & Pacific—Southwestern Div.....	29.59	102	3,049
Wabash—Main Line—Moulton South.....	9.391	52	274
Wabash—Des Moines & St. Louis.....	17.39	63	930
Chicago, Milwaukee & St. Paul—K. C. Division.....	22.34	2	45
<b>Benton</b> .....	87.19		7,001
Burlington, Cedar Rapids & Nor.—Main Line Vinton S.....	11.88	57	677
Burlington, Cedar Rapids & Nor.—Main Line—Vinton N.....	11.13	45	501
Burlington, Cedar Rapids & Nor.—Pacific Div.....	14.75	11	163
Chicago & North-Western—Main Line—Belle Plaine E.....	24.15	194	4,685
Chicago & North-Western—Main Line—Belle Plaine W.....	.69	155	128
Chicago & North-Western—Iowa, Minn. & Northwestern.....	.43	15	6
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	24.07	35	842
<b>Black Hawk</b> .....	194.595		4,704
Burlington, Cedar Rapids & Nor.—Main Line.....	32.73	45	1,473
Chicago Great Western—Southwestern Branch.....	39.425	52	1,582
Dubuque & Sioux City—Waterloo East.....	14.32	65	931
Dubuque & S. City—Main Line—Waterloo to Mona Jct.....	6.77	48	325
Dubuque & Sioux City—Main Line—Mona Jct. West.....	6.43	29	233
Dubuque & Sioux City—Mona Branch.....	7.59	12	91
Chicago & North-Western—Iowa, Minn. & Northwestern.....	6.27	15	94
<b>Boone</b> .....	35.61		4,153
Minneapolis & St. L.—D. M. & Ft. D.—Tara Jct. to D. M.....	2.98	30	60
Chicago & North-Western—Main Line.....	24.80	154	3,819
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	7.83	35	274
<b>Bremer</b> .....	55.043		1,302
Burlington, Cedar Rapids & Nor.—Main Line.....	4.19	45	189
Chicago Great Western—Main Line.....	6.014	79	475
Chicago Great Western—Olweil-Clarion Branch.....	25.399	12	305
Dubuque & Sioux City—Mona Branch.....	19.44	12	233
<b>Buchanan</b> .....	38.57		2,510
Chicago Great Western—Main Line.....	11.413	70	799
Chicago Great Western—Southwestern Branch.....	2.897	2	151
Dubuque & Sioux City—Main Line.....	24.56	65	1,596
<b>Buena Vista</b> .....	49.17		845
Chicago & North-Western—Toledo & Northwestern.....	23.77	11	281
Dubuque & Sioux City—Main Line.....	25.40	23	584

TABLE No. 6—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
<b>Butler</b> .....	104.329		8,527
Burlington, Cedar Rapids & Nor.—Main Line.....	21.69	45	948
Chicago Great Western—Olweil-Clarion Branch.....	37.743	12	333
Chicago & North-Western—Iowa, Minn. & Northwestern.....	31.11	15	467
Dubuque & Sioux City—Main Line.....	14.41	38	579
<b>Calhoun</b> .....	83.108		1,783
Dubuque & Sioux City—Main Line.....	14.87	23	343
Dubuque & Sioux City—Omaha District.....	33.84	23	723
Chicago & North-Western—Toledo & Northwestern.....	23.84	6	143
Chicago Great Western—M. C. & Ft. D.—Main Line.....	18.559	31	578
<b>Carroll</b> .....	85.538		5,578
Chicago & North-Western—Main Line.....	25.41	134	3,413
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	24.22	35	873
Chicago Great Western—M. C. & Ft. D.—Main Line.....	35.213	31	1,093
<b>Cass</b> .....	27.04		1,920
Chicago, Rock Island & Pacific—Iowa Div.....	27.04	71	1,900
<b>Cedar</b> .....	49.82		5,333
Burlington, Cedar Rapids & Nor.—Main Line.....	8.94	71	635
Chicago, Rock Island & Pacific—West Liberty East.....	3.49	110	381
Chicago, Rock Island & Pacific—West Liberty West.....	3.44	85	295
Chicago & North-Western—Main Line.....	34.85	209	5,221
<b>Cerro Gordo</b> .....	85.877		1,768
Burlington, Cedar Rapids & Nor.—Main Line.....	10.61	45	477
Chicago Great Western—M. C. & Ft. D.—Main Line.....	31.005	19	599
Iowa Central—Main Line.....	24.331	18	380
Chi. & N.-W.—Iowa, Minn. & N.-W.—Mason City South.....	19.81	15	297
<b>Cherokee</b> .....	41.20		813
Dubuque & Sioux City—Main Line—Cherokee East.....	11.91	23	274
Dubuque & Sioux City—Main Line—Cherokee West.....	17.89	12	214
Dubuque & Sioux City—Sioux Falls Branch.....	11.49	11	123
<b>Chickasaw</b> .....	32.519		2,099
Chicago Great Western—Main Line.....	25.500	79	2,015
Dubuque & Sioux City—Mona Branch.....	7.01	19	84
<b>Clarke</b> .....	35.822		2,000
Chicago, Burlington & Quincy—Main Line.....	35.822	108	2,900
<b>Clay</b> .....	6.70		68
Chicago & North-Western—Toledo & Northwestern.....	5.70	11	63
<b>Clinton</b> .....	74.17		9,413
Davenport, Rock Island & Northwestern.....	9.13	18	146
Chicago & North-Western—Main Line.....	40.17	209	8,306
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	24.88	35	871
<b>Crawford</b> .....	79.143		9,300
Dubuque & Sioux City—Omaha District.....	33.17	23	929
Chicago & North-Western—Main Line.....	31.69	154	4,966
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	15.59	35	437
Chicago Great Western—Mason City & Ft. D.—Main L.....	1.872	31	68
<b>Dallas</b> .....	69.24		2,630
Chicago, Rock Island & Pacific—Iowa Div.....	17.54	71	1,243
Chicago, Rock Island & Pacific—Des Moines & Ft. Dodge Div.....	30.96	29	540
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	24.72	63	865
<b>Davis</b> .....	24.89		2,430
Chicago, Rock Island & Pacific—Southwestern Div.....	22.39	102	2,355
Wabash—Main Line—Moulton South.....	2.50	22	104

TABLE No. 6—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
<b>Delaware</b> .....	50.060		8,584
Chicago Great Western—Main Line.....	35.620	70	1,794
Dubuque & Sioux City—Main Line.....	21.40	65	1,590
<b>Des Moines</b> .....	61.226		8,616
B. C. R. & N.—Main Line—Mediapolis South.....	15.30	40	750
B. C. R. & N.—Main Line—Mediapolis North.....	5.88	33	194
C. B. & Q.—Main Line—Burlington East.....	.794	153	114
C. B. & Q.—Main Line—Burlington West.....	17.330	100	1,786
Chicago, Burlington & Quincy—Kookuk & St. Paul.....	8.36	37	712
Chicago, Burl. & Quincy—Burlington & Northwestern.....	12.900	50	200
<b>Dickinson</b> .....	20.83		205
B. C. R. & N.—C. R. I. F. & N. W.—East and West of Lake Park.....	20.83	11	205
<b>Dubuque</b> .....	61.63		4,162
Chicago Great Western—Main Line.....	31.81	70	2,185
Dubuque & Sioux City—Main Line.....	30.42	65	1,977
<b>Emmet</b> .....	16.29		178
B. C. R. & N.—Cedar Rap., Iowa Falls & N. W.....	16.29	11	178
<b>Fayette</b> .....	33.341		1,983
Chicago Great Western—Oelwein-Clarion Branch.....	8.544	12	103
Chicago Great Western—Main Line—Oelwein Southeast.....	5.416	70	379
Chicago Great Western—Main Line—Oelwein Northwest.....	14.39	79	1,137
Chicago Great Western—Southwestern Branch.....	6.901	62	364
<b>Floyd</b> .....	39.58		1,147
Burlington, Cedar Rapids & Northern—Main Line.....	20.23	45	917
Dubuque & Sioux City—Mona Branch.....	19.18	12	230
Chicago & North-Western—Iowa, Minn. & Northwestern.....	.02	15	—
<b>Franklin</b> .....	65.434		913
Burlington, Cedar Rapids & Nor.—C. R. I. F. & N. W.....	12.43	11	137
Chicago Great Western—Mason City & Ft. D.—Main Line.....	.03	19	10
Chi. Great Western—M. C. & Ft. D.—Oelwein-Clarion.....	24.143	12	290
Dubuque & Sioux City—Main Line.....	1.19	26	40
Iowa Central—Main Line.....	27.251	16	436
<b>Fremont</b> .....	38.383		3,407
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.....	29.783	110	3,276
Wabash—Omaha & St. Louis.....	8.74	15	131
<b>Greene</b> .....	47.25		4,186
Chicago & North-Western—Main Line.....	24.19	154	3,723
M. & St. L.—D. M. & Ft. D.—Tara Jet. to Des Moines.....	23.06	20	461
<b>Grundy</b> .....	65.47		1,184
Burlington, Cedar Rapids & Nor.—Pacific Div.....	16.30	11	167
Burl. Cedar Rapids & Nor.—C. R. I. F. & N. W.....	11.04	11	121
Chicago Great Western—Southwestern Branch.....	7.97	22	414
Chicago & North-Western—Iowa, Minn. & Northwestern.....	18.47	15	277
Chicago & North-Western—Toledo & Northwestern.....	13.79	16	205
<b>Guthrie</b> .....	38.84		2,054
Chicago, Rock Island & Pacific—Iowa Div.....	19.30	71	1,370
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	19.54	35	684
<b>Hamilton</b> .....	75.63		1,446
Chicago & North-Western—Des M. & Minneapolis Br.....	7.45	17	127
C. & N. W.—Toledo & N. W.—Jewell Junction South.....	21.31	13	277
C. & N. W.—Toledo & N. W.—Jewell Junction East.....	8.88	16	132
C. & N. W.—Toledo & N. W.—Jewell Junction West.....	15.39	6	94
Dubuque & Sioux City—Main Line.....	22.60	36	814

TABLE No. 6—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
<b>Hancock</b> .....	25.71		926
Minneapolis & St. Louis—Main Line.....	25.71	36	926
<b>Hardin</b> .....	65.210		1,009
Iowa Central—Main Line.....	17.39	11	197
B. C. R. & N.—Cedar Rapids, Iowa Falls & N. W.....	28.709	16	460
Chicago & North-Western—Toledo & Northwestern.....	24.81	16	397
Dubuque & Sioux City—Main Line.....	23.75	36	855
<b>Harrison</b> .....	101.002		7,135
Dubuque & Sioux City—Omaha District.....	29.42	28	824
C. & N. W.—Main Line—Missouri Valley East.....	26.79	154	4,113
C. & N. W.—Main Line—Missouri Valley South.....	3.63	183	664
C. & N. W.—S. C. & P.—East of California Jct.....	5.20	44	233
C. & N. W.—S. C. & P.—North of California Jct.....	22.28	47	1,047
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	7.01	35	245
Chicago Great Western—Mason City & Ft. D.—Main L.....	1.901	21	60
<b>Henry</b> .....	36.503		9,338
Chicago, Burlington & Quincy—Main Line.....	19.364	100	1,934
Chicago, Burlington & Quincy—Burl. & Western.....	10.079	30	314
Chicago, Burl. & Quincy—Burl. & N. W.—Winfield S. E.....	6.92	20	130
<b>Howard</b> .....	12.03		1,009
Chicago Great Western—Main Line.....	12.03	79	1,009
<b>Humboldt</b> .....	75.84		1,417
Burlington, Cedar Rapids & Nor.—C. R. I. F. & N. W.....	24.90	11	275
Minneapolis & St. Louis—Main Line.....	23.41	39	845
C. & N. W.—Toledo & Northwestern—Hawarden Line.....	27.14	11	250
<b>Ia</b> .....	20.90		125
Chicago & N. W.—Maple River Br.—South Line.....	20.90	6	125
<b>Iowa</b> .....	25.25		2,171
Chicago, Rock Island & Pacific—Iowa Div.....	25.25	89	2,171
<b>Jackson</b> .....	24.91		873
C. M. & St. P.—Dubuque Div.—Green Island South.....	12.11	35	424
C. M. & St. P.—C. & C. B. Div. from Sabula East and from Brown's Jet. & W.....	.00	35	33
Chicago, Milwaukee & St. Paul—Green Island Branch.....	11.90	35	416
<b>Jasper</b> .....	67.403		4,011
Chicago Great Western—Southwestern Branch.....	19.022	38	700
Chicago, Rock Island & Pacific—Iowa Div.....	34.36	89	2,937
Iowa Central—Main Line.....	3.901	16	64
<b>Jefferson</b> .....	72.73		5,567
Chicago, Burlington & Quincy—Main Line.....	24.080	103	2,332
Chicago, Burlington & Quincy—Burlington & Western.....	17.784	20	346
Chicago, Rock Island & Pacific—Southwestern Div.....	20.84	102	2,087
Chicago, Milwaukee & St. Paul—Muscatine Line.....	4.02	3	19
<b>Johanson</b> .....	43.25		3,479
Burlington, Cedar Rapids & Nor.—Main Line.....	10.05	71	1,140
Chicago, Rock Island & Pacific—Iowa Div.....	27.30	66	2,339
<b>Jones</b> .....	25.54		894
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	25.54	35	894
<b>Kookuk</b> .....	22.803		297
Chicago, Milwaukee & St. Paul—Muscatine Line.....	9.33	3	28
Chicago, Burlington & Quincy—Burlington & Western.....	13.443	20	289
<b>Kossuth</b> .....	13.10		338
B. C. R. & N.—C. R. I. F. & N. W.—South Line.....	4.30	11	47
Minneapolis & St. Louis—Main Line.....	7.90	36	281



TABLE No. 6—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
<b>Lee</b> .....	56,690		4,546
Atchison, Topeka & Santa Fe.....	19.79	134	2,648
Chicago, Burlington & Quincy—Keokuk & St. Paul.....	33,296	57	1,898
C., B. & Q.—St. L., K. & N. W. from Keokuk to Iowa-Missouri State Line.....	3,634	57	185
<b>Linn</b> .....	76.99		8,248
B., C. R. & N.—Main Line—Cedar Rapids East.....	9.00	71	632
B., C. R. & N.—Main Line—Cedar Rapids N. W.....	12.07	57	688
Chicago & North-Western—Main Line Cedar Rapids E.....	18.20	209	3,816
Chicago & North-Western—Main Line—Cedar Rapids W.....	11.19	194	2,157
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	25.53	33	903
<b>Louisia</b> .....	48.25		2,621
Chicago, Milwaukee & St. Paul—Muscatine Line.....	6.11	3	18
B., C. R. & N.—Main Line—Columbus Junction North.....	3.15	53	167
B., C. R. & N.—Main Line—Columbus Junction South.....	20.00	33	660
C., R. I. & P.—S. W. Div.—From Columbus Jct. East.....	12.29	90	1,103
C., R. I. & P.—S. W. Div.—From Columbus Jct. West.....	6.70	100	670
<b>Lucas</b> .....	30,833		2,700
Chicago, Burlington & Quincy—Main Line.....	20,833	103	2,700
<b>Lyon</b> .....	62.08		633
Burl., Cedar Rapids & Nor.—Cedar R., I. F. & N. W.....	37.83	11	416
Dubuque & Sioux City—Sioux Falls Branch.....	24.25	11	267
<b>Madison</b> .....	27,928		1,613
Chicago Great Western—Southwestern Branch.....	19,428	32	1,010
Chicago, Rock Island & Pacific—Iowa Div.....	8.50	71	603
<b>Mahaska</b> .....	40,906		717
C., B. & Q.—Burl. & Western—Oskaloosa East.....	15,633	20	313
Iowa Central—Main Line.....	25,273	16	404
<b>Marion</b> .....	39.00		1,443
Wabash—Des Moines & St. Louis.....	39.00	37	1,443
<b>Marshall</b> .....	112,961		7,384
Chicago Great Western—Southwestern Branch.....	91,858	38	1,635
Iowa Central—Main Line.....	29,838	16	478
Chicago & North-Western—Main Line.....	23.99	168	4,396
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	25.28	35	885
<b>Mills</b> .....	71,330		5,776
C., B. & Q.—Main Line from Pacific Junction East.....	24,279	105	2,349
C., B. & Q.—Main Line from Pacific Junction to Iowa-Nebraska State Line.....	3,344	51	171
C., B. & Q.—K. C., St. Joe & C. B. from Pacific Junction South to County Line.....	7,967	119	873
C., B. & Q.—K. C., St. Joe & C. B. from Pacific Jct. North Wabash—Omaha & St. Louis.....	10,026	129	1,394
Wabash—Omaha & St. Louis.....	25.94	15	389
<b>Mitchell</b> .....	37,998		1,155
Chicago Great Western—Main Line.....	9,903	79	782
Chicago Great Western—Mason City & Ft. D.—Main Line Dubuque & Sioux City—Mona Branch.....	5,335	13	191
Dubuque & Sioux City—Mona Branch.....	22.72	13	272
<b>Monona</b> .....	53.19		1,336
Chicago & North-Western—Maple River Branch.....	24.25	6	146
Chicago & North-Western—Sioux City Branch.....	23.75	47	1,210
<b>Monroe</b> .....	73,885		4,090
Chicago, Burlington & Quincy—Main Line.....	27,915	108	2,975
Wabash—Des Moines & St. Louis—Albia South.....	11.00	52	572
Wabash—Des Moines & St. Louis—Albia North.....	10.94	27	403
Iowa Central—Main Line.....	13.56	16	217
Chicago, Milwaukee & St. Paul—Kansas City Div.....	10.47	2	21

TABLE No. 6—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
<b>Montgomery</b> .....	25,903		2,730
Chicago, Burlington & Quincy—Main Line.....	25,903	105	2,730
<b>Muscatine</b> .....	88.25		5,842
Chicago, Milwaukee & St. Paul—Muscatine Line.....	16.79	3	50
B., C. R. & N.—Main Line—West Liberty South.....	16.91	39	596
B., C. R. & N.—Main Line—West Liberty North.....	9.00	71	142
C., R. I. & P.—Iowa Div.—West Liberty East.....	21.85	110	2,408
C., R. I. & P.—Iowa Div.—West Liberty West.....	5.09	88	238
C., R. I. & P.—Southwestern Div.—Muscatine N. E.....	11.46	63	1,345
C., R. I. & P.—Southwestern Div.—Muscatine S. W.....	8.31	90	748
<b>O'Brien</b> .....	59.28		983
Chicago, St. Paul, Minn. & Omaha—Main Line.....	6.61	61	433
Chicago & North-Western—Toledo & Northwestern.....	23.87	11	278
Dubuque & Sioux City—Sioux Falls Branch.....	27.97	11	301
<b>Osceola</b> .....	44.37		1,329
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.....	28.89	11	289
Chicago, St. Paul, Minn. & Omaha—Main Line.....	17.98	61	1,097
<b>Page</b> .....	19.83		297
Wabash—Omaha & St. Louis.....	19.83	15	297
<b>Palo Alto</b> .....	27.29		800
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.....	27.29	11	800
<b>Plymouth</b> .....	44.33		2,126
Chicago, St. Paul, Minn. & Omaha—Main Line.....	9.48	61	678
Dubuque & Sioux City—Main Line—Le Mars East.....	10.33	12	193
Dubuque & Sioux City—Main Line—Le Mars Southwest.....	18.54	73	1,338
<b>Pocahontas</b> .....	33.95		491
Chicago & North-Western—Toledo & Northwestern.....	24.15	11	266
Dubuque & Sioux City—Main Line.....	9.77	23	225
<b>Polk</b> .....	107,141		5,091
Des Moines Union—C. G. W.—E. and S. of Union Station.....	2.45	52	129
Des Moines Union—Wabash—Union Station East.....	2.63	27	97
C. G. W.—S. W. Br. from Jct. with D. M. U. N. & S.....	26,621	52	1,384
C., R. I. & P.—Iowa Div.—Des Moines East.....	17.54	86	1,517
C., R. I. & P.—Iowa Div.—Des Moines West.....	19.09	71	716
C., R. I. & P.—Des Moines & Ft. Dodge Div.....	5.36	20	171
Wabash—Des Moines & St. Louis.....	15.01	27	405
Chicago & North-Western—D. M. & Minneapolis Branch.....	21.16	18	435
<b>Pottawattamie</b> .....	169,844		11,232
Omaha Bridge & Terminal Railway.....	.59	90	15
Chicago, Burlington & Quincy—K. C., St. Joe, & C. B.....	8.28	129	1,131
Chicago, Rock Island & Pacific—Iowa Div.....	45.05	71	5,199
Wabash—Omaha & St. Louis.....	11.23	13	198
Dubuque & Sioux City—Omaha District.....	19.72	28	562
Union Pacific—Main Line.....	9.96	422	899
Chicago & North-Western—Main Line.....	56.59	85	901
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	28.94	21	879
<b>Poweshiek</b> .....	48,591		2,448
Chicago, Rock Island & Pacific—Iowa Div.....	25.08	86	2,238
Iowa Central—Main Line.....	23,911	16	367
<b>Ringgold</b> .....	23,839		1,279
Chicago Great Western—Southwestern Branch.....	23,839	52	1,279

TABLE No. 6—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
<b>Sac</b>			
Dubuque & Sioux City—Omaha District.....	44.44		883
C. & N. W.—Maple River Branch—Camaron West.....	18.90	28	531
Chicago & North-Western—Toledo & Northwestern.....	16.91	6	101
	8.57	6	51
<b>Scott</b>			
Davenport, Rock Island & Northwestern.....	51.30		3,069
Chicago, Rock Island & Pacific—Iowa Division.....	24.79	16	397
Chicago, Rock Island & Pacific—Southwestern Division.....	13.76	110	1,514
Chicago, Milwaukee & St. Paul—Muscatine Line.....	12.11	93	1,130
	.64	3	2
<b>Shelby</b>			
Chicago, Rock Island & Pacific—Iowa Div.....	63.406		2,319
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	6.42	71	455
Chicago Great Western—Mason City & Ft. D.—Main Line.....	24.11	35	844
	32.876	31	1,019
<b>Sioux</b>			
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	64.23		1,811
Chicago & North-Western—Toledo & Northwestern.....	22.09	61	1,347
Dubuque & Sioux City—Sioux Falls Branch.....	35.00	11	383
	7.08	12	78
<b>Story</b>			
Chicago & North-Western—Main Line—Ames East.....	74.75		5,332
Chicago & North-Western—Main Line—Ames West.....	20.23	168	3,359
Chi. & N. W.—Des Moines & Minn. Br.—Ames South.....	4.09	154	616
Chi. & N. W.—Des Moines & Minn. Br.—Ames North.....	11.02	18	209
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	14.11	17	240
	24.79	85	898
<b>Tama</b>			
Burlington, Cedar Rapids & Nor.—Pacific Div.....	135.068		7,110
Chicago Great Western—Southwestern Branch.....	18.17	11	209
Chicago & North-Western—Main Line—Tama East.....	12.628	92	628
Chicago & North-Western—Main Line—Tama West.....	15.31	185	2,832
Chicago & North-Western—Iowa, Minn. & Northwestern.....	19.63	168	1,685
Chicago & North-Western—Toledo & Northwestern.....	39.31	15	455
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.....	32.14	16	554
	36.45	35	929
<b>Taylor</b>			
Chicago Great Western—Southwestern Branch.....	5.792		301
	5.792	52	301
<b>Union</b>			
Chicago, Burlington & Quincy—Main Line—Creston East.....	47.590		3,733
Chicago, Burlington & Quincy—Main Line—Creston West.....	19.066	103	1,964
Chicago Great Western—Southwestern Branch.....	5.713	105	609
	22.487	52	1,169
<b>Wapello</b>			
Chi. M. & St. P.—Kansas City Div.—Rutland South.....	69.733		3,617
Chicago, Milwaukee & St. Paul—Muscatine Line.....	18.41	27	47
Chicago, Burlington & Quincy—Main Line.....	13.87	3	41
Chicago, Rock Island & Pacific—Southwestern Div.....	26.723	103	2,722
Iowa Central—Main Line.....	7.72	103	787
	.01	16	
<b>Warren</b>			
Chicago Great Western—Southwestern Branch.....	15.72		817
	15.72	52	817
<b>Washington</b>			
Chicago, Milwaukee & St. Paul—Muscatine Line.....	64.206		2,797
Chicago, Burl. & Quincy—Burlington & Western.....	26.39	3	76
Chi., R. I. & P.—Southwestern Div.—Washington East.....	13.875	20	277
Chi., R. I. & P.—Southwestern Div.—Washington West.....	9.55	100	985
	14.58	102	1,457
<b>Watts</b>			
Chicago, Rock Island & Pacific—Southwestern Div.....	42.71		2,880
Chicago, Milwaukee & St. Paul—Kansas City Div.....	27.75	102	2,883
	14.96	2	39

TABLE No. 6—CONTINUED

Names of Counties and Railroads.	Mileage	Assessed value per mile	Total assessed value
<b>Webster</b>			
Chicago Great Western—M. C. & Ft. D.—Main Line.....	123.423		2,037
Dubuque & Sioux City—Main Line—Ft. Dodge East.....	27.843	31	863
Dubuque & Sioux City—Main Line—Ft. D. to Tara Jct.....	13.08	33	430
Dubuque & Sioux City—Main Line—Tara Jct. N. W.....	3.68	51	200
Dubuque & Sioux City—Omaha District.....	7.58	33	184
Dubuque & Sioux City—Omaha District.....	9.37	38	197
Minneapolis & St. Louis—D. M. & Ft. D.—Tara Jct. South.....	23.09	29	592
Minneapolis & St. Louis—Main Line—Ft. Dodge North.....	11.23	35	404
Chicago & North-Western—Toledo & Northwestern.....	55.90	6	155
<b>Winnebago</b>			
Minneapolis & St. Louis—Main Line.....	20.91		753
	20.91	36	753
<b>Woodbury</b>			
Chicago & North-Western—Maple River Br.—South Line.....	35.38		1,549
Chicago & North-Western—Sioux City & Pacific Branch.....	5.99	6	35
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	22.32	47	1,049
Dubuque & Sioux City—Main Line.....	.94	61	57
Dubuque & Sioux City—Main Line (in city) adjoining passenger station.....	5.48	73	400
	.64	12	7
<b>Worth</b>			
Burl. C. R. & N.—Main Line—Manly Junction South.....	37.313		1,508
Burl. C. R. & N.—Main Line—Northwood North.....	2.797	43	133
Iowa Central—Main Line—Manly Junction South.....	4.008	66	253
Iowa Central—Main Line—Manly Junction North.....	2.201	16	33
Minneapolis & St. Louis—Main Line.....	11.23	23	637
Chicago Great Western—M. C. & Ft. D.—Main Line.....	.23	26	13
	16.632	19	316
<b>Wright</b>			
Burl. C. R. & N.—C. B. L. F. & N. W.—South Line.....	83.512		1,400
C. G. W.—M. C. & Ft. D.—Main Line from Clarion N. E.....	26.11	11	287
C. G. W.—M. C. & Ft. D.—Main Line from Clarion N. E.....	15.763	31	480
Chicago Great Western—Oelwein-Clarion Branch.....	17.737	19	339
Chicago & North-Western—T. & N. W.—Eagle Grove S.....	12.209	13	117
Chicago & North-Western—T. & N. W.—Eagle Grove W.....	7.60	13	100
	4.31	11	47

Note—For total sleeping car assessment see table No. 2.



TABLE NO. 7.

Name of Road	Miles of main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa						Taxes paid in 1908 in Iowa	
		Total	Per mile	Total	Per mile	Net Earnings			Net Loss				
						Total	Per mile	Per mile	Total	Per mile	Per mile		
Albia & Centerville Ry.	24.400	\$ 22,740.51	\$ 931.09	\$ 27,923.67	\$ 1,144.41								\$ 2,864.99
Atchison, Topeka & S. F. Ry.	19.700	\$ 371,399.03	\$ 18,799.44	\$ 368,715.46	\$ 18,690.90	\$ 102,383.59	\$ 5,191.45		\$ 5,183.16	\$ 212.42			\$ 14,104.97
Atlantic Northern & S. Ry.	17.000	\$ 22,407.80	\$ 1,318.64	\$ 28,437.44	\$ 1,673.07				\$ 5,989.64	\$ 352.33			
Chicago, Aurora & Nor. Ry.	17.340	\$ 15,625.36	\$ 899.49	\$ 11,867.23	\$ 686.70	\$ 4,036.63	\$ 232.79						\$ 1,438.16
Chicago, Burl. & Quincy Ry.													
(a) Main Line	273.500	\$ 8,844,877.94	\$ 32,055.83	\$ 4,232,383.43	\$ 15,470.92	\$ 2,622,134.51	\$ 9,584.91						\$ 165,090.96
(b) E. T. Madison Branch	26.030	\$ 1,376.45	\$ 51.75	\$ 74,762.55	\$ 1,334.33				\$ 23,453.00	\$ 415.00			\$ 5,716.29
(c) Albia, K. & D. M. & D. M. & K.	67.807	\$ 235,278.94	\$ 3,764.79	\$ 297,470.00	\$ 4,387.01				\$ 42,191.00	\$ 622.22			\$ 12,800.47
(d) Charleston, D. M. & S.	30.490	\$ 41,261.80	\$ 1,373.95	\$ 35,350.62	\$ 1,160.47				\$ 11,338.19	\$ 372.38			\$ 4,212.39
(e) Clarion Branch	36.541	\$ 79,664.96	\$ 2,179.30	\$ 77,965.47	\$ 2,133.43				\$ 17,904.41	\$ 490.00			\$ 7,037.17
(f) Leon, Mt. Ayr & S. W.	54.281	\$ 117,279.24	\$ 2,160.59	\$ 143,081.15	\$ 2,635.93				\$ 23,801.91	\$ 435.34			\$ 9,338.73
(g) Creston Branch	42.660	\$ 95,929.96	\$ 2,247.06	\$ 122,836.24	\$ 2,880.36				\$ 27,420.28	\$ 642.00			\$ 7,682.63
(h) Creston & Northern	27.704	\$ 55,210.57	\$ 2,000.96	\$ 45,118.42	\$ 1,796.88				\$ 15,907.10	\$ 465.92			\$ 4,733.78
(i) Western Iowa R. R.	20.265	\$ 26,005.13	\$ 1,278.47	\$ 33,580.72	\$ 1,747.15				\$ 9,544.39	\$ 468.08			
(j) Nebraska City Branch	30.300	\$ 106,136.39	\$ 3,506.08	\$ 100,912.76	\$ 3,298.74				\$ 738.40	\$ 24.30			\$ 10,336.39
(k) Red Oak & Atlantic R. R.	17.092	\$ 22,113.95	\$ 1,284.08	\$ 31,387.30	\$ 1,755.64				\$ 8,473.55	\$ 490.95			\$ 2,730.00
(l) Neb. City, Sidney & N. E.	21.037	\$ 37,049.61	\$ 1,761.99	\$ 36,963.85	\$ 1,755.31				\$ 9,916.31	\$ 470.22			\$ 2,836.67
(m) Hastings & Avoca R. R.	15.727	\$ 20,218.10	\$ 1,285.57	\$ 27,629.98	\$ 1,756.35				\$ 7,411.88	\$ 472.88			\$ 2,136.48
(n) Northern Division	532	\$ 2,954.13	\$ 5.58	\$ 25,665.43	\$ 48.24				\$ 22,711.30	\$ 42.60			\$ 1,701.48
(o) Burlington & W. R. R.	83.330	\$ 119,571.89	\$ 1,424.96	\$ 109,999.36	\$ 1,308.09				\$ 50,455.04	\$ 605.12			\$ 10,726.97
(p) Burlington & N. W.	38.673	\$ 74,225.49	\$ 1,919.06	\$ 105,536.63	\$ 2,730.33				\$ 31,301.04	\$ 809.37			\$ 5,700.42
(q) D. M. & Kansas City	94.308	\$ 248,801.41	\$ 2,638.30	\$ 218,864.40	\$ 2,318.53	\$ 29,997.01	\$ 317.77		\$ 40,290.50	\$ 700.01			\$ 16,431.68
(r) St. Louis, Keokuk & N. W.	31.000	\$ 39,333.23	\$ 1,270.75	\$ 78,845.73	\$ 2,543.41				\$ 40,290.50	\$ 700.01			\$ 7,909.31
(s) Keokuk & St. Paul R. R.	42.376	\$ 70,900.27	\$ 1,673.79	\$ 87,314.94	\$ 2,061.29	\$ 182,776.33	\$ 4,293.40						\$ 30,029.44
(t) Keokuk & Western	73.139	\$ 303,637.11	\$ 4,152.29	\$ 293,047.46	\$ 4,007.42				\$ 87,330.53	\$ 1,194.18			\$ 14,139.77
(u) Humeston & Shenandoah	93.748	\$ 163,303.15	\$ 1,727.40	\$ 230,486.47	\$ 2,458.72				\$ 63,091.32	\$ 672.82			\$ 12,405.69
(v) Chi., Burlington & K. C.	77.640	\$ 128,680.92	\$ 1,658.88	\$ 220,331.65	\$ 2,838.12				\$ 61,691.73	\$ 794.24			\$ 12,114.17
(w) K. C., St. Joe & C. R.	56.006	\$ 88,336.39	\$ 1,575.89	\$ 103,553.72	\$ 1,867.39	\$ 176,759.51	\$ 3,154.83						\$ 3,504.33
(x) Clarinda, C. S. & S. W.	17.708	\$ 28,010.30	\$ 1,582.01	\$ 50,018.09	\$ 2,825.07				\$ 21,407.89	\$ 1,201.96			\$ 5,414.46
(y) Brownsville & Nodaway V.	23.228	\$ 40,835.94	\$ 1,618.32	\$ 74,439.95	\$ 3,200.33				\$ 33,604.01	\$ 1,332.01			\$ 5,414.46
(z) Tarkio Valley R. R.	2.174	\$ 3,489.31	\$ 1,605.02	\$ 6,137.57	\$ 2,823.31				\$ 2,648.56	\$ 1,218.29			\$ 211.94
(aa) Iowa & St. Louis R. R.	5.430	\$ 2,887.10	\$ 530.96	\$ 12,307.74	\$ 2,283.19				\$ 9,608.64	\$ 1,751.15			\$ 561.74
Totals and averages		\$ 1,306,800	\$ 10,077,107.70	\$ 7,372.45	\$ 7,688,268.90	\$ 5,624.77	\$ 2,388,388.80	\$ 1,747.68					\$ 307,512.83

Note—The Chicago, Burlington & Quincy Railroad reported earnings on the Davenport, Rock Island & N. W. Ry., of \$34,801.55 and operating expenses of \$100,363.29, which are not included in gross earnings and operating expenses given above.

Chicago Great Western Ry.—												
(a) Main Line	142.511	\$ 1,371,070.75	\$ 9,624.21	\$ 1,308,552.26	\$ 9,252.32	\$ 62,518.49	\$ 438.89					\$ 67,015.10
(b) Southwest Branch	228.000	\$ 1,885,473.77	\$ 8,270.63	\$ 1,848,549.28	\$ 8,106.02	\$ 39,822.79	\$ 174.61		\$ 4,597.78	\$ 699.22		
(c) Cedar Falls Branch	7.480	\$ 5,544.14	\$ 741.20	\$ 10,101.92	\$ 1,350.52							
(d) Waverly Branch												
Mason City & Ft. Dodge	234.120											
(e) Main Line	98.000	\$ 1,608,445.47	\$ 16,520.12	\$ 1,282,784.50	\$ 13,097.74	\$ 383,660.97	\$ 1,009.38					\$ 65,954.13
(f) Oelwein-Clarion Branch	15.000											
(g) Lehigh Branch												
(h) Conville Branch	22.500	\$ 50,227.50	\$ 2,232.32	\$ 45,910.37	\$ 2,082.46	\$ 6,317.13	\$ 280.76					\$ 2,538.00
(i) Wis., Minn. & Pac.												
Totals and averages		\$ 751,320	\$ 5,185,769.63	\$ 6,901.92	\$ 6,065,969.03	\$ 6,230.08	\$ 489,761.69	\$ 651.84				\$ 165,602.23
Chi., Milwaukee & St. P. Ry.												
(a) Chi. & Council Bluffs Div.	11.900	\$ 4,927,411.77	\$ 414,144.19	\$ 3,129,419.22	\$ 262,962.54	\$ 1,801,992.55	\$ 5,181.55					\$ 121,161.58
(b) Green Island Branch	127.840	\$ 1,034,412.49	\$ 8,053.55	\$ 738,828.71	\$ 5,780.97	\$ 295,583.78	\$ 1,872.68					\$ 35,801.43
(c) Muscatine Line	76.949	\$ 746,119.01	\$ 9,697.41	\$ 600,469.57	\$ 7,804.00	\$ 139,649.47	\$ 1,813.35					\$ 14,819.79
(d) Sioux City Branch	96.270	\$ 614,221.42	\$ 6,312.00	\$ 420,469.60	\$ 4,369.15	\$ 194,751.82	\$ 2,022.87					\$ 22,548.96
(e) Dubuque Division	126.180	\$ 1,282,294.00	\$ 10,161.17	\$ 965,062.28	\$ 7,652.66	\$ 317,231.72	\$ 2,513.69					\$ 32,221.36
(f) Cascade Branch	35.620	\$ 27,985.88	\$ 785.68	\$ 28,824.12	\$ 809.05				\$ 10,838.24	\$ 304.27		\$ 3,549.88
(g) Volga Branch	38.210	\$ 36,835.57	\$ 966.37	\$ 50,773.80	\$ 1,329.28				\$ 14,138.29	\$ 372.88		\$ 6,649.28
(h) Waukon Branch	22.810	\$ 31,822.41	\$ 1,400.88	\$ 37,877.70	\$ 1,662.96				\$ 19,175.36	\$ 838.78		\$ 2,650.50
(i) Davenport & N. W. Div.	123.070	\$ 466,737.39	\$ 3,809.63	\$ 348,742.70	\$ 2,834.48	\$ 118,014.60	\$ 781.30					\$ 19,633.79
(j) Dubuque & S. W. Div.	43.630	\$ 99,795.30	\$ 2,286.63	\$ 79,229.58	\$ 1,815.74	\$ 11,571.62	\$ 265.29					\$ 5,509.09
(k) Maquoketa Branch	32.140	\$ 41,822.61	\$ 1,305.39	\$ 44,470.69	\$ 1,386.02				\$ 20,078.06	\$ 716.86		\$ 4,578.45
(l) Clinton Branch	10.560	\$ 37,813.19	\$ 3,581.02	\$ 104,827.30	\$ 10,379.19				\$ 77,514.61	\$ 7,398.17		\$ 8,171.41
(m) Iowa & Minn. Division	41.340	\$ 257,944.34	\$ 6,233.89	\$ 143,112.35	\$ 3,463.48	\$ 89,831.99	\$ 2,160.43		\$ 9,396.51	\$ 624.27		\$ 7,674.69
(n) Decatur Branch	9.540	\$ 20,725.34	\$ 2,172.47	\$ 26,661.85	\$ 2,796.84							\$ 1,219.32
(o) Austin Branch	27.360	\$ 111,505.29	\$ 4,082.49	\$ 63,277.00	\$ 2,312.00	\$ 58,129.29	\$ 2,090.79					\$ 4,771.66
(p) Iowa & Dakota Division	291.490	\$ 2,423,730.68	\$ 8,349.33	\$ 1,830,765.13	\$ 6,284.88	\$ 1,073,965.55	\$ 3,684.47					\$ 87,708.30
(q) Elkader Branch	19.200	\$ 14,436.70	\$ 751.39	\$ 36,132.82	\$ 1,881.92				\$ 21,796.13	\$ 1,130.35		\$ 2,051.72
(r) Spirit Lake Branch	30.030	\$ 39,836.67	\$ 1,326.82	\$ 57,888.59	\$ 1,927.65				\$ 19,253.92	\$ 641.82		\$ 2,662.59
(s) Sioux City & Dak. Div.	49.550	\$ 241,276.33	\$ 4,869.96	\$ 185,415.17	\$ 3,741.72	\$ 54,861.16	\$ 1,107.92					\$ 1,198.95
(t) Eden Branch	8.000	\$ 24,539.53	\$ 3,067.44	\$ 6,626.00	\$ 828.25				\$ 28,470.30	\$ 3,546.29		\$ 621.88
(u) D. M. Division—Boone Line	115.460	\$ 490,669.09	\$ 4,251.31	\$ 291,141.29	\$ 2,521.38							\$ 2,561.07
(v) D. M. Division—Boone Line	24.970	\$ 30,635.76	\$ 1,226.18	\$ 35,576.37	\$ 1,424.70	\$ 5,819.49	\$ 236.42					\$ 4,696.31
(w) D. M. Div.—St. Lake Br.	38.380	\$ 49,029.51	\$ 1,278.33	\$ 58,232.75	\$ 1,517.53				\$ 15,201.20	\$ 394.02		\$ 4,739.22
Totals and averages		\$ 1,862,710	\$ 15,876,520.50	\$ 7,007.51	\$ 9,126,988.33	\$ 4,897.19	\$ 3,988,949.57	\$ 2,140.32				\$ 428,589.60

\*Note: The above figures for Clinton Branch included earnings of \$5,088.08 and operating expenses of \$99,435.61, reported for the Davenport, Rock Island & Northwestern Ry.

†Included with Chicago & Council Bluffs Division.

‡Note: The above figures for Muscatine Branch include earnings of \$204,697.87 and operating expenses of \$107,022.98, on the mileage of the Chicago, Rock Island & Pacific Railway, over which the C. M. & St. P. have trackage rights only.



TABLE NO. 7—CONTINUED

Name of Road	Miles of main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earning or Loss for Iowa				Taxes paid in 1906 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
<i>Chicago &amp; North-Western Ry.</i>										
(a) Main Line.....	350.320	\$ 9,757,080.23	\$27,851.90	\$ 5,965,553.00	\$15,316.14	\$ 4,391,527.17	\$ 12,535.76			\$ 300,416.18
(b) Iowa Midland Branch.....	79.080	84,650.60	1,129.59	152,589.17	2,140.74			67,938.54	937.15	9,889.31
(c) Stanwood & Tipton Br.....	8.500	10,748.21	1,264.50	32,005.87	3,810.44			13,217.03	1,554.94	974.09
(d) Ottumwa, C. P. & St. P.....	60.300	165,460.82	2,700.00	338,539.46	5,993.96			190,099.64	3,148.96	9,734.32
(e) Moingona Branch.....	10.000									
(f) Southern Iowa Branch.....	21.550									
(g) Maple River Branch.....	179.040	600,105.00	3,087.42	807,170.74	4,508.23			146,074.84	830.90	63,600.48
(h) Boyer Valley Branch.....	24.770									
(i) Soldier River Branch.....	61.310									
(j) Fox Lake Branch.....	33.270									
(k) Iowa Ry. Coal & Mfg. Co.....	3.250	22,338.83	6,873.40	16,487.97	5,073.27	5,850.88	1,800.27			1,022.62
(l) Des Moines & Minn. Br.....	57.340	431,429.90	7,324.06	263,809.02	6,345.51	67,560.94	1,178.33			20,611.71
(m) Iowa Southwestern Br.....	57.070	48,321.36	833.61	129,654.50	2,236.33			81,333.14	1,402.97	9,809.97
(n) In., Minn. & N. W. Br.....	149.830	623,031.47	4,122.78	614,717.55	4,364.32	8,387.92	56.80			21,927.66
(o) Sioux City & Pac. Branch.....	83.470	874,666.60	10,889.47	549,276.10	6,823.85	325,390.50	4,013.62			29,050.33
(p) Alden Branch.....	26.400	27,935.36	1,057.02	61,118.36	2,315.08			33,213.00	1,258.06	3,560.42
(q) Toledo & N. W. Branch.....	383.230	1,632,232.39	4,311.72	1,025,124.14	2,335.71	29,128.12	76.01			97,229.42
Totals and averages.....	1,569.560	\$14,361,054.68	\$ 9,140.73	\$10,000,029.74	\$ 6,413.29	\$ 4,206,001.94	\$ 2,730.44			\$ 400,033.31

\*Included in the report for the Chicago and North-Western Railway.

†Included in the report for the Ottumwa, Cedar Falls and St. Paul Branch.

‡Included in the report for the Maple River Branch.

§Included in the report for the Maple River Branch.

¶Included in the report for the Toledo &amp; North-Western Branch.

<i>Chi. Rock Island &amp; Pac. Ry.—</i>										
(a) Iowa Division.....	318.120	\$ 4,829,447.65	\$15,275.88	\$ 3,073,048.01	\$ 9,660.03	\$ 1,786,399.64	\$ 5,615.49			\$ 138,033.78
(b) Southwestern Division.....	192.500	2,507,805.32	13,021.47	1,411,400.41	7,328.32	1,096,404.91	5,692.95			63,180.16
(c) Oskaloosa Division.....	79.310	205,378.33	2,589.56	154,466.75	1,917.63	50,911.48	641.93			11,738.25
(d) Wilton Branch.....	12.040	30,028.50	2,494.69	14,022.92	1,214.53	15,405.97	1,279.96			1,535.56
(e) Newton & Monroe Branch.....	17.020	15,990.70	1,115.79	23,461.70	1,382.60			6,941.00	407.81	2,105.57
(f) D. M., I. & W. Branch.....	47.080	121,068.21	2,582.80	113,121.90	2,402.70	8,476.22	180.04			7,633.79
(g) Gutrie-Center Branch.....	14.440	27,881.53	1,931.06	28,717.87	1,988.77			833.34	57.71	1,522.12
(h) Audubon Branch.....	24.410	64,516.01	2,634.28	44,740.15	1,832.86	19,575.86	801.90			3,786.29
(i) Griswold Branch.....	14.220	27,872.32	1,930.18	25,002.41	1,760.30	2,841.41	199.82			2,157.59
(j) Carson Branch.....	17.730	35,333.33	2,004.14	28,816.25	1,625.28	6,717.08	378.86			2,324.45
(k) Harlan Branch.....	11.890	18,006.72	1,515.72	13,801.57	1,167.66			834.65	71.94	1,477.81
(l) Keosauqua Branch.....	4.300	7,134.77	1,653.88	10,006.96	2,356.88			2,481.19	773.69	725.92
(m) Keokuk & Des Moines.....	162.310	379,830.60	3,723.50	867,129.36	5,378.01	112,733.24	694.49			29,800.88
(n) Gowrie & Northwestern.....	109.330	281,364.98	2,573.33	257,684.31	2,359.42	23,580.67	213.91			12,199.51
(o) Burlington, Cedar Rapids, & N. Ry.										
(a) Main Line.....	228.680	2,370,954.54	9,956.95	1,439,782.67	6,296.05	857,171.87	3,660.89			71,290.16
(b) Muscatine Division.....	30.580	69,540.25	2,280.32	35,255.98	1,141.56			3,705.73	121.21	4,048.65
(c) Milwaukee Division.....	94.130	102,119.10	2,041.21	201,022.15	2,148.13			9,003.05	100.97	13,690.65
(d) Pacific Division.....	48.120	379,101.73	7,880.12	197,330.84	4,081.42	81,760.89	1,698.90			9,910.02
(e) Iowa City & Western.....	72.000	106,532.29	1,481.72	137,082.82	1,889.59			32,660.36	454.87	6,941.50
(f) Cedar Rapids, I. F. & N. W.....	311.330	1,196,175.19	3,838.66	629,256.59	2,024.00	170,876.90	568.13			55,960.10
(g) Cedar Rap. & Clinton Br.....	81.930	101,837.28	1,243.29	110,174.21	1,454.39			17,317.05	211.37	13,886.37
(h) Chicago, Decatur & Minn.....	23.280	35,575.18	1,492.23	53,190.58	2,284.82			19,611.49	842.50	2,022.70
(i) Davenport, Iowa & Dak.....	29.880	49,454.46	1,655.11	49,117.22	1,643.82	327.34	11.29			2,380.73
(j) Germania Division.....	39.970	87,794.42	1,725.96	96,871.74	1,904.30			9,077.32	178.44	8,288.37
(k) Garner Division.....	18.400	24,733.97	1,343.72	35,134.86	1,908.37			1,080.89	75.05	1,942.42
(l) Waverly Short Line.....	5.680	14,306.69	2,519.11	21,684.19	3,817.64			7,474.50	1,315.56	724.56
Totals and averages for C., B. & Q. Ry. System.....	2,960.520	\$12,191,233.04	\$ 4,484.63	\$ 7,999,345.51	\$ 4,433.24	\$ 4,104,837.53	\$ 2,081.29			\$ 400,803.87
<i>Chicago, St. P., M. &amp; O. Ry.—</i>										
(a) Main Line.....	37.190	\$ 944,500.30	\$10,541.28	\$ 549,049.22	\$ 9,251.58	\$ 365,437.47	\$ 9,655.70			\$ 39,730.90
(b) Rock River Branch.....	17.440	6,733.25	385.60	12,082.17	744.39			6,249.24	358.33	2,922.91
Totals and averages.....	74.540	\$ 951,233.55	\$12,701.47	\$ 561,131.39	\$ 9,540.00	\$ 380,208.23	\$ 9,261.47			\$ 43,653.81
<i>Colfax &amp; Northern Ry.—</i>										
(a) Main Line.....	6.000	\$ 19,611.44	\$ 3,270.24	\$ 15,835.00	\$ 2,642.51	\$ 3,766.38	\$ 627.73			\$ 394.59
(b) Severs Line.....	6.500	\$ 31,688.70	\$ 4,844.42	\$ 24,580.61	\$ 3,782.48	\$ 7,508.09	\$ 1,168.94			\$ 738.56
Totals and averages.....	12.500	\$ 51,100.14	\$ 4,058.81	\$ 40,135.61	\$ 3,220.85	\$ 10,974.47	\$ 877.96			\$ 1,133.15
<i>Crooked Creek Ry. &amp; Coal Co.—</i>										
(a) Davenport, B. I. & N. W.....	17.612	\$ 20,470.58	\$ 1,162.65	\$ 20,583.14	\$ 1,168.70			106.56	6.05	\$ 2,149.67
Totals and averages.....	32.918	\$ 20,470.58	\$ 1,162.65	\$ 20,583.14	\$ 1,168.70					\$ 2,149.67

\*Note: In addition to the above the C., B. &amp; Q. Ry. Co. reported earnings of \$34,801.55, and operating expenses of \$800,263.36, and the C., M. and St. P. Ry. Co. reports earnings of \$55,090.68 and operating expenses of \$99,483.61 for mileage of D., R. I. &amp; N. W. Ry. in Iowa.



TABLE NO. 7—CONTINUED

Name of Road	Miles of main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earning or Loss for Iowa				Taxes paid in 1908 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
<i>Des Moines Terminal Co.</i> .....	.910	\$ 5,710.10	\$ 4,077.03	\$ 1,131.27	\$ 1,246.45	\$ 2,578.83	\$ 2,830.58			\$ 1,331.49
<i>Des Moines Union Ry.</i> .....	5.130	330,802.29	59,573.26	240,436.15	46,686.63	66,366.14	12,888.63			33,465.03
<i>Des Moines Western Ry.</i> .....	4.620	20,072.54	4,474.57	12,967.90	2,811.25	7,084.55	1,663.32			1,963.01
<i>Dubuque &amp; Sioux City Ry.</i> —										
(a) Main Line.....	327.050	\$ 3,473,327.30	\$ 10,620.17	\$ 2,435,449.61	\$ 7,446.72	\$ 1,037,877.69	\$ 3,173.45			\$ 99,955.31
(b) Omaha Division.....	133.040	649,469.56	4,880.20	737,088.94	5,538.21			87,569.38	638.02	23,331.53
(c) Cedar Rapids Branch.....	41.830	90,556.33	2,163.85	108,946.73	2,603.27			18,300.40	439.44	5,500.27
(d) Mona Branch.....	75.940	289,112.36	3,728.11	375,886.57	5,622.23	7,276.01	95.81			8,619.18
(e) Stacyville Branch.....	7.930	2,874.73	382.51	11,519.68	1,414.81					567.73
(f) Onawa Branch.....	63.430	55,101.49	910.92	85,007.61	1,403.32			29,906.12	494.40	7,841.72
(g) Sioux Falls Branch.....	79.110	127,941.96	1,524.87	136,818.63	1,951.48			8,876.67	126.61	9,893.10
Totals and averages.....	716.430	\$ 4,682,333.95	\$ 6,535.53	\$ 3,700,317.77	\$ 5,200.41	\$ 892,066.18	\$ 1,245.12			\$ 135,801.85
<i>Iowa Central Railway</i> —										
(a) Main Line.....	189.475	\$ 1,405,178.78	\$ 7,416.17	\$ 997,714.60	\$ 5,255.68	\$ 407,464.18	\$ 2,150.49			\$ 30,171.43
(b) Belmont Branch.....	22.200	21,075.12	976.40	27,333.37	1,231.10			5,654.27	254.70	3,517.03
(c) Iowa Central & W. Br.	33.530	20,469.15	550.37	28,392.33	1,049.13			17,923.58	489.81	5,841.73
(d) Story City Branch.....	34.510	54,519.24	1,589.68	82,336.63	1,522.36	2,012.61	58.32			5,507.25
(e) State Center Branch.....	38.610	11,445.49	429.64	23,938.71	899.35			12,513.22	469.71	4,250.70
(f) Montesuma Branch.....	15.610	15,330.02	1,191.44	19,619.13	1,442.99			4,308.21	216.55	2,175.02
(g) Newton Branch.....	30.270	21,481.47	710.13	49,009.14	1,322.62			18,527.67	612.49	4,832.31
(h) Eastern Division.....	96.380	311,034.00	5,220.81	432,333.21	4,683.07	58,700.58	607.74			15,473.45
Totals and averages.....	449.807	\$ 2,061,165.30	\$ 4,381.72	\$ 1,631,914.34	\$ 3,672.01	\$ 409,530.02	\$ 909.71			\$ 71,802.53
<i>Iowa &amp; Great Northern Ry.</i> .....	76.610	\$ 478,940.79	\$ 6,251.67	\$ 332,323.12	\$ 4,351.05	\$ 145,008.67	\$ 1,900.65			\$ 15,080.16
<i>Iowa Transfer Ry.</i> .....	.210	\$ 3,096.53	14,743.38	\$ 2,096.53	11,745.38					512.99
<i>Manchester &amp; Oskola Ry.</i> .....	8.900	21,554.38	2,424.32	15,745.30	1,715.58	7,590.28	975.79			792.73
<i>Minn. &amp; St. Louis Ry.</i> —										
(a) Southern Division.....	137.370	479,264.32	3,410.95	309,051.19	2,245.96	\$ 100,613.20	\$ 1,164.97			\$ 21,139.80
(b) Southwestern Division.....	73.520	108,465.75	1,475.32	112,311.30	1,527.63			\$ 3,845.45	52.31	9,150.22
(c) Des Moines & Ft. D. Ry.	137.620	486,128.73	3,332.36	346,737.41	2,519.52	139,386.32	1,012.85			21,417.87
Totals and averages.....	319.010	\$ 1,064,833.80	\$ 3,051.07	\$ 768,099.73	\$ 2,302.51	\$ 236,154.07	\$ 848.56			\$ 61,707.98
<i>Muscatine North &amp; South Ry.</i> .....	28.670	\$ 69,497.52	\$ 2,424.00	\$ 66,262.79	\$ 2,311.22	\$ 3,235.03	\$ 112.84			\$ 2,712.65
<i>Newton &amp; Northwestern Ry.</i> .....	106.300	127,324.11	1,199.66	151,360.33	1,423.90			23,836.24	224.84	12,500.00
<i>Omaha Bridge &amp; Ter. Ry.</i> .....	.300	26,809.57	89,619.74	.461.30	923.06	26,348.31	87,696.68			2,666.06
<i>St. Paul &amp; Des Moines R. R.</i> .....	114.211	312,628.97	2,737.19	248,046.93	2,171.35	64,632.04	563.93			6,808.70
<i>Sioux City Bridge Co.</i> .....	1.000	No report								
<i>Sioux City Terminal Ry.</i> .....	1.570	87,312.90	55,778.92	82,842.96	52,706.22	4,799.94	3,012.70			1,500.00
<i>Tabor &amp; Northern Electric Ry.</i> .....	5.79	22,136.65	2,317.23	17,120.35	1,945.30	5,000.10	568.84			937.77
<i>Union Pacific Ry.</i> —										
(a) Main Line.....	2.060									
(b) Union Avenue Line.....	1.720									
Totals and averages.....	3.780									
<i>Union Terminal Ry.</i> .....	1.250	79,000.11	601,725.87	1,145.25	894.75	77,863.89	60,831.11			\$ 11,138.91
<i>Wabash Ry.</i> —										
(a) Main Line.....	43.210	231,572.94	\$ 5,346.87	194,163.53	\$ 4,483.11	\$ 37,409.41	\$ 863.76			
(b) Des Moines & St. Louis.....	96.830	463,145.88	4,836.01	388,327.06	4,138.62	74,818.82	797.39			
(c) Omaha & St. Louis.....	65.720	367,861.30	5,590.53	299,884.97	4,562.58	67,976.33	1,034.17			
(d) Coal switches.....	9.390									
Totals and averages.....	215.220	\$ 1,062,580.12	\$ 5,237.74	\$ 882,375.56	\$ 4,340.46	\$ 180,204.56	\$ 868.28			\$ 48,700.00
*Mileage of coal switches not used in computing averages.										
<i>Interurban Lines</i> —										
Albia Interurban Ry.....	3.900	12,806.50	\$ 4,268.50	\$ 9,963.40	\$ 2,321.13	\$ 2,843.19	\$ 947.73			
Boone Suburban Ry.....	4.100	6,638.50	1,619.14	7,737.50	911.56	2,901.00	707.56			232.80
Cedar Rapids & L. C. Ry. & L. Co.....	37.690	117,402.83	\$ 4,210.00	75,048.31	\$ 2,716.19	42,354.59	1,532.90			\$ 3,011.03
Cedar Rapids & Marion Ry.....	13.650	181,028.74	11,822.92	123,060.00	7,922.92	61,094.81	3,899.99			7,749.83
Ft. Dodge, D. M. & S. R. R.....	36.120	295,021.09	\$ 5,296.91	211,594.76	\$ 3,700.73	84,038.06	1,497.18			1,498.43
Inter-urban Ry.....	64.570	211,236.79	\$ 2,772.83	129,698.88	\$ 2,162.13	71,717.91	1,110.79			6,817.84
Iowa & Illinois Ry.....	35.072	138,495.89	\$ 4,187.71	91,273.50	\$ 2,789.90	47,229.31	1,427.81			2,379.96
Mason City & C. L. Trac. Co.....	14.620	62,259.02	\$ 4,236.38	38,019.60	\$ 2,600.32	25,239.36	1,720.36			1,491.27
Oskaloosa & Buxton Electric Ry. Co.....	2.300	9,817.75	\$ 4,268.50	5,467.87	\$ 2,390.38	4,349.88	1,873.21			139.55
Sioux City & Ireton R. R.....	2.730	15,053.21	\$ 5,485.53	12,075.89	\$ 4,391.27	2,999.22	1,094.26			900.65
Tama & Toledo Electric Ry.....	57.430	220,444.28	\$ 4,012.01	188,206.31	\$ 3,284.14	122,237.94	\$ 2,128.47			\$ 180.00
Waterloo & C. F. & Nor. Ry.....										
Western Inter-urban R. R.....										
Totals for state.....	281.232	\$ 1,285,026.79	\$ 4,379.19	\$ 819,922.22	\$ 2,912.06	\$ 466,914.57	\$ 1,609.13			\$ 22,881.28

\*Tax not reported, estimated at 4 per cent of 1907 net assessment.

†Not in operation.



TABLE NO. 8.

Name of Road	Miles of main track in system	Gross Earnings for System		Operating Expenses for System		Net Earnings for System		Taxes paid in 1906
		Total	Per mile	Total	Per mile	Total	Per mile	
Atchison, Topeka & Santa Fe Railway.....	7,458.330	\$ 73,448,231.54	\$ 9,877.55	\$ 43,880,491.26	\$ 5,883.29	\$ 29,567,740.28	\$ 3,994.26	\$ 2,739,317.65
Chicago, Burlington & Quincy Railway.....	(a) 8,809.000	75,127,660.66	8,528.42	38,582,500.98	4,382.01	36,545,159.68	4,166.31	2,837,300.53
Chicago Great Western Railway.....	(b) 1,382.300	10,557,000.51	7,639.98	9,315,559.62	6,737.20	1,241,440.89	897.77	325,138.32
Chicago, Milwaukee & St. Paul.....	7,289.190	58,101,787.94	7,970.93	37,807,797.75	5,199.18	20,293,990.19	2,771.77	2,374,114.10
Chicago & North-Western Railway.....	(c) 7,631.610	62,415,738.85	8,175.36	39,436,877.81	5,166.28	22,978,861.04	3,009.08	2,705,105.44
Chicago, Rock Island & Pacific.....	7,511.870	59,445,685.65	7,899.15	42,000,146.06	5,592.72	17,445,539.59	2,306.43	
Dubuque & Sioux City Railroad.....	1,022.300	12,709,173.36	12,427.31	8,113,837.32	7,940.63	4,595,336.04	4,486.75	
Iowa & Great Northern Railway.....	761.400	5,392,476.74	7,093.32	4,000,249.94	5,256.44	1,392,226.80	1,837.88	15,000.16
Iowa Central Railway.....	76.610	478,940.79	6,251.67	328,332.12	4,283.02	150,608.67	1,968.65	94,768.70
Minneapolis & St. Louis Railway.....	(d) 283.874	9,911,224.85	3,528.41	3,285,922.32	1,157.45	6,625,302.53	2,370.96	189,119.19
Union Pacific Railroad.....	(e) 999.730	3,065,606.70	3,066.76	2,602,511.28	2,604.24	463,095.42	463.09	1,285,194.69
Wabash Railway.....	1,994.610	24,956,067.66	12,511.75	15,321,567.31	7,685.54	9,634,500.35	4,836.21	757,313.66
Totals and averages.....	49,256.504	\$ 433,844,940.50	\$ 8,790.01	\$ 281,506,171.01	\$ 5,704.91	\$ 149,308,769.49	\$ 3,085.10	\$ 12,934,617.32

(a) The Chicago, Burlington & Kansas City, Humeston & Shenandoah, Keokuk & Western, St. Louis, Keokuk & Northwestern, Keokuk & St. Paul, Burlington & Western, Burlington & Northwestern, Des Moines & Kansas City, Kansas City, St. Joe & Council Bluffs, Iowa & St. Louis R. R., Chicago, Burlington & Quincy, and Burlington and Missouri River lines are all included and treated as one system in above computations.

(b) The Mason City & Ft. Dodge Railroad and the Wisconsin, Minnesota & Pacific are included in the Chicago Great Western system.

(c) The Toledo & Northwestern Railway is included in Chicago & North-Western system.

(d) The Albia & Centerville is included in Iowa Central Railway.

(e) The Des Moines & Ft. Dodge Railway is included in the Minneapolis & St. Louis system.

\*Taxes not reported.

ASSESSED VALUATION OF RAILROAD PROPERTY

TABLE NO. 9.

\*Comparative Statement of Assessments of Railroad Property, Earnings and Taxes Reported in the State of Iowa for the Years 1881 to 1909, Inclusive.

Date Reported	Miles of road	Assessed Value		Gross Earnings		Net Earnings		Assessment of net earnings	Taxes paid	Taxes per mile of road	Per cent of taxes on gross earnings	Per cent of taxes on net earnings
		Total	Per mile	Total	Per mile	Total	Per mile					
1882	5,729	\$ 26,229,284.5	4,587	\$ 29,278,623	5,108	\$ 11,412,544	1,991	230	\$ 635,127.00	111	0.02	0.04
1883	6,799	28,322,740	4,171	31,153,333	4,578	11,008,291	1,638	236	572,515.00	100	0.019	0.03
1884	7,116	29,880,800	4,200	35,493,225	4,990	14,111,229	1,987	212	704,452.00	104	0.023	0.04
1885	7,445	31,515,833	4,236	34,140,124	4,587	13,154,799	1,767	238	833,738.00	129	0.024	0.09
1886	7,490	33,216,088	4,435	35,492,423	4,739	14,185,397	1,909	232	945,314.00	127	0.028	0.07
1887	7,912	38,550,891	4,880	35,221,206	4,451	19,472,785	2,451	270	967,007.00	130	0.028	0.07
1888	8,291	42,100,375	5,086	37,703,535	4,535	13,671,515	1,725	301	1,013,731.00	128	0.027	0.07
1889	8,268	43,271,008	5,214	36,355,654	4,380	19,515,947	2,364	354	1,194,637.00	144	0.030	0.08
1890	8,200	46,868,890	5,705	37,462,779	4,536	11,885,600	1,439	381	1,302,582.00	157	0.030	0.10
1891	8,677	44,556,966	5,139	37,689,593	4,323	19,586,723	2,255	405	1,245,344.00	151	0.033	0.10
1892	8,602	44,690,137	5,216	44,416,488	5,160	11,205,800	1,303	354	1,246,254.00	149	0.033	0.11
1893	8,478	44,809,784	5,292	44,884,053	5,320	12,736,553	1,502	353	1,222,582.00	137	0.032	0.10
1894	8,477	44,823,085	5,292	42,934,972	5,059	12,467,628	1,470	360	1,495,785.00	166	0.032	0.11
1895	8,481	44,829,345	5,292	35,874,444	4,239	19,365,300	2,222	408	1,353,625.00	160	0.032	0.10
1896	8,487	44,281,211	5,229	37,633,442	4,428	12,975,952	1,481	353	1,477,678.00	162	0.032	0.10
1897	8,481	44,273,916	5,222	39,022,599	4,621	12,420,630	1,463	357	1,386,544.00	163	0.032	0.10
1898	8,478	44,438,785	5,244	41,333,686	4,877	12,488,424	1,482	381	1,368,908.00	162	0.032	0.10
1899	8,518	44,509,129	5,239	40,292,903	4,621	15,552,688	1,825	387	1,494,631.00	166	0.034	0.10
1900	9,236	46,098,216	4,981	49,549,679	5,364	15,598,267	1,682	396	1,424,124.00	174	0.039	0.09
1901	9,205	47,071,856	5,102	45,854,817	5,007	16,094,672	1,750	416	1,509,379.00	162	0.037	0.07
1902	9,414	51,297,950	5,449	48,079,943	5,018	15,140,975	1,601	411	1,565,469.00	169	0.039	0.04
1903	9,725,817	56,541,512	5,814	56,699,353	5,825	17,154,192	1,767	399	1,625,496.00	174	0.039	0.09
1904	9,729,623	57,335,190	5,871	58,466,349	6,019	18,476,322	1,931	381	1,874,419.00	169	0.042	0.09
1905	9,709,283	58,190,180	5,927	57,306,348	5,827	19,345,574	1,959	379	1,941,803.00	180	0.043	0.10
1906	9,827,033	62,237,199	6,343	62,792,397	6,436	19,238,935	1,964	384	2,089,551.74	191	0.046	0.10
1907	9,834,230	63,224,129	6,447	62,791,348	6,414	21,890,765	2,231	389	2,211,682.18	205	0.045	0.11
1908	9,876,52	63,427,616	6,425	70,081,792	7,131	26,418,919,300	2,699	396	2,312,743.68	205	0.043	0.10
1909	9,878,73	63,033,289	6,446	67,707,022	6,870	17,909,211	1,819	394	2,412,774.79	244	0.050	0.12

"This table shows the aggregate assessed value and the average assessed value per mile of the railroad property of this state, as fixed by the executive council on the first Monday in March or the second Monday in July 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 following column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year, likewise of net earnings.

"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.

"The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the executive council; e. g. the tax reported in 1906 was levied on 9,729,623 miles of road, that being the mileage reported and assessed in 1904 and the taxes were paid in 1905. Hence, in determining the amount of taxes paid per mile, it is necessary to use the mileage reported two years prior to the year in which the taxes were reported to the executive council. In determining the per cent of tax on gross and net earnings, it is necessary to take earnings of preceding year.

ASSESSED VALUATION OF RAILROAD PROPERTY



TABLE NO. 10.

## CLASSIFICATION.

The following is the classification of Railways doing business in Iowa as classified by the Executive Council July 26, 1909, under the provisions of chapter 75, Acts of the Thirtieth General Assembly of Iowa:

## CLASS "A" RAILROADS.

Albia Interurban Railway.  
Atchison, Topeka & Santa Fe Railway.  
Cedar Rapids & Iowa City Railway & Light Co.  
Cedar Rapids & Marion City Railway.  
Chicago, Burlington & Quincy Railway.  
Chicago Great Western Railway.  
Chicago, Milwaukee & St. Paul Railway.  
Chicago & North-Western Railway.  
Chicago, Rock Island & Pacific Railway.  
Chicago, St. Paul, Minneapolis & Omaha Railway.  
Colfax & Northern Railroad.  
Des Moines Terminal Company.  
Des Moines Union Railway.  
Des Moines & Western Railway.  
Dubuque & Sioux City Railroad.  
Ft. Dodge, Des Moines & Southern Railway.  
Iowa Central Railway.  
Iowa & Great Northern Railway.  
Iowa Transfer Railway.  
Iowa & Illinois Railway.  
Mason City & Clear Lake Traction Company.  
Omaha Bridge & Terminal Railway.  
Oskaloosa & Burton Electric Railway.  
Sioux City Terminal Railway.  
Tama & Toledo Electric Railway.  
Union Pacific Railroad.  
Union Terminal Railway.  
Wabash Railroad.  
Waterloo, Cedar Falls & Northern Railway.

## CLASS "B" RAILROADS.

Davenport, Rock Island & Northwestern Railway.  
Inter-Urban Railway.  
Minneapolis & St. Louis Railroad.

## CLASS "C" RAILROADS.

Albia & Centerville Railway.  
Atlantic Northern & Southern Railway.  
Boone Suburban Railway.  
Chicago, Anamosa & Northern Railway.  
Crooked Creek Railroad & Coal Company.  
Manchester & Onida Railway.  
Muscatine North & South Railway.  
Newton & Northwestern Railway.  
St. Paul & Des Moines Railway.  
Tabor & Northern Railway.

TABLE NO. 11.

Statement of Assessment of Express Property as Fixed by the Executive Council July 21, 1909, by Counties.

## ADAMS EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Adair	29.522	\$ 25.00	\$ 1,013.77
Adams	29.522	25.00	1,013.17
Appanoose	60.00	25.00	2,500.00
Boone	27.48	25.00	687.00
Buena Vista	29.12	25.00	728.00
Cass	11.628	25.00	291.70
Cerro Gordo	24.231	25.00	605.78
Clarke	46.48	25.00	1,162.00
Clay	26.15	25.00	653.75
Clinton	9.12	25.00	228.00
Dallas	26.08	25.00	652.00
Davis	15.15	25.00	378.75
Decatur	96.713	25.00	2,417.83
Des Moines	40.046	25.00	1,001.15
Dickinson	7.92	25.00	198.00
Dubuque	5.28	25.00	132.00
Emmet	18.08	25.00	452.00
Franklin	42.631	25.00	1,065.78
Fremont	61.968	25.00	1,549.20
Greene	23.06	25.00	576.50
Hancock	28.796	25.00	719.90
Hardin	28.799	25.00	719.98
Henry	75.631	25.00	1,890.78
Humboldt	29.73	25.00	743.25
Jasper	23.922	25.00	597.55
Jefferson	37.162	25.00	929.05
Keokuk	29.799	25.00	744.98
Kossuth	22.331	25.00	558.28
Lee	112.278	25.00	2,806.95
Louisa	47.245	25.00	1,181.13
Lucas	49.245	25.00	1,231.13
Madison	12.279	25.00	306.98
Mahaska	73.218	25.00	1,830.45
Marion	49.007	25.00	1,225.18
Marshall	65.39	25.00	1,634.75
Mills	73.777	25.00	1,844.43
Monroe	63.247	25.00	1,581.18
Montgomery	48.427	25.00	1,210.68
Muscatine	7.72	25.00	193.00
Page	21.6822	25.00	542.06
Palo Alto	39.49	25.00	987.25
Pocahontas	16.74	25.00	418.50
Polk	21.278	25.00	531.95
Pottawattamie	17.22	25.00	430.50
Poweshiek	26.291	25.00	657.28
Ringgold	25.91	25.00	647.75
Scott	24.79	25.00	619.75
Story	19.50	25.00	487.50
Taylor	65.008	25.00	1,625.20
Union	43.073	25.00	1,076.83
Van Buren	42.03	25.00	1,050.75
Wapello	26.723	25.00	668.08
Warren	56.422	25.00	1,410.55
Washington	33.613	25.00	840.33
Wayne	26.665	25.00	666.63
Webster	27.08	25.00	677.00
Winnebago	29.31	25.00	732.75
Worth	13.801	25.00	345.03
Wright	15.426	25.00	385.65
Totals	2,208.7073		\$ 79,403.89



TABLE NO. 11—CONTINUED  
AMERICAN EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Andubon	11.69	\$ 40.00	\$ 470.00
Benton	27.74	40.00	1,109.60
Black Hawk	41.44	40.00	1,657.60
Boone	67.15	40.00	2,686.00
Bremer	19.44	40.00	777.60
Buchanan	21.56	40.00	862.40
Buena Vista	49.17	40.00	1,966.80
Butler	35.62	40.00	1,424.80
Calhoun	77.93	40.00	3,117.20
Carroll	60.18	40.00	2,407.20
Cedar	34.46	40.00	1,378.40
Cerro Gordo	44.83	40.00	1,793.20
Cherokee	37.21	40.00	1,488.40
Chickasaw	7.01	40.00	280.40
Clay	5.79	40.00	231.60
Clinton	81.47	40.00	3,258.80
Crawford	112.98	40.00	4,519.20
Delaware	38.33	40.00	1,533.20
Dubuque	39.42	40.00	1,576.80
Emmet	18.78	40.00	751.20
Franklin	19.30	40.00	772.00
Floyd	26.23	40.00	1,049.20
Greene	25.30	40.00	1,012.00
Grundy	31.36	40.00	1,254.40
Hamilton	81.42	40.00	3,256.80
Hardin	102.19	40.00	4,087.60
Harrison	105.27	40.00	4,210.80
Humboldt	35.14	40.00	1,405.60
Ia	40.28	40.00	1,611.20
Jackson	14.60	40.00	584.00
Jasper	20.25	40.00	810.00
Johnson	18.32	40.00	732.80
Jones	22.58	40.00	903.20
Keokuk	16.39	40.00	655.60
Kossuth	58.36	40.00	2,334.40
Linn	66.47	40.00	2,658.80
Lyon	41.79	40.00	1,671.60
Mahaska	32.51	40.00	1,300.40
Marshall	25.99	40.00	1,039.60
Mitchell	30.63	40.00	1,225.20
Monona	86.17	40.00	3,446.80
Monroe	2.40	40.00	96.00
O'Brien	50.28	40.00	2,011.20
Oscola	17.96	40.00	718.40
Palo Alto	2.74	40.00	109.60
Plymouth	22.31	40.00	892.40
Pocahontas	22.95	40.00	918.00
Polk	77.203	40.00	3,088.12
Pottawattamie	41.24	40.00	1,649.60
Poweshiek	27.31	40.00	1,092.40
Sac	38.28	40.00	1,531.20
Scott	22.195	40.00	887.80
Shelby	18.72	40.00	748.80
Sioux	64.23	40.00	2,569.20
Story	104.334	40.00	4,173.36
Tama	77.92	40.00	3,116.80
Webster	111.72	40.00	4,468.80
Winnebago	11.43	40.00	457.20
Woodbury	100.33	40.00	4,013.20
Worth	15.78	40.00	631.20
Wright	23.85	40.00	954.00
Totals	2,721.001		\$ 108,894.04

TABLE NO. 11—CONTINUED  
GREAT NORTHERN EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Lyon	18.43	\$ 35.00	\$ 645.05
Plymouth	23.28	35.00	814.80
Sioux	27.33	35.00	956.55
Woodbury	6.85	35.00	239.75
Totals	75.89		\$ 2,706.15

PACIFIC EXPRESS COMPANY.

Appanoose	25.141	\$ 30.00	\$ 754.23
Davis	20.266	30.00	607.98
Fremont	8.71	30.00	261.30
Marion	39.00	30.00	1,170.00
Mills	25.94	30.00	778.20
Monroe	21.91	30.00	657.30
Page	19.83	30.00	594.90
Polk	17.64	30.00	529.20
Pottawattamie	15.28	30.00	458.40
Wapello	9.803	30.00	294.09
Totals	207.560		\$ 6,296.80

UNITED STATES EXPRESS COMPANY.

Adair	3.52	\$ 35.00	\$ 123.20
Allamakee	64.55	35.00	2,259.25
Appanoose	22.23	35.00	778.05
Audubon	22.00	35.00	770.00
Benton	63.61	35.00	2,226.35
Black Hawk	27.73	35.00	970.55
Boone	28.17	35.00	985.95
Bremer	9.87	35.00	345.45
Buchanan	25.78	35.00	901.80
Buena Vista	26.65	35.00	932.75
Butler	21.60	35.00	756.00
Calhoun	34.03	35.00	1,191.05
Carroll	56.77	35.00	1,986.95
Cass	37.30	35.00	1,305.50
Cedar	43.73	35.00	1,530.55
Cerro Gordo	36.33	35.00	1,271.55
Chickasaw	77.46	35.00	2,711.10
Clay	128.38	35.00	4,493.30
Clayton	104.23	35.00	3,648.05
Clinton	41.28	35.00	1,444.80
Crawford	78.49	35.00	2,747.05
Dallas	23.75	35.00	831.25
Davis	26.01	35.00	910.35
Delaware	21.13	35.00	739.55
Des Moines	49.16	35.00	1,720.60
Dickinson	60.10	35.00	2,103.50
Dubuque	36.24	35.00	1,268.40
Emmet	97.82	35.00	3,423.70
Fayette	45.20	35.00	1,582.00
Floyd	12.43	35.00	435.05
Franklin	27.30	35.00	955.50
Greene	29.24	35.00	1,023.40
Grundy	70.27	35.00	2,459.45
Guthrie	69.30	35.00	2,425.50
Hancock			



TABLE NO. 11—CONTINUED

County	Miles of road	Assessed value per mile	Total assessed value
Hardin	17.89	35.00	625.15
Harrison	7.01	35.00	245.35
Howard	24.99	35.00	874.65
Humboldt	27.53	35.00	963.55
Iowa	74.97	35.00	2,623.95
Jackson	68.92	35.00	2,412.20
Jasper	30.39	35.00	1,063.20
Jefferson	72.81	35.00	2,548.35
Johnson	77.75	35.00	2,721.60
Jones	97.49	35.00	3,405.15
Keokuk	64.14	35.00	2,244.90
Kossuth	27.18	35.00	951.30
Lee	107.03	35.00	3,746.05
Linn	48.25	35.00	1,688.75
Louisia	50.38	35.00	1,759.80
Lyon	20.64	35.00	722.40
Madison	28.42	35.00	1,004.70
Mahaska	37.42	35.00	1,309.70
Marion	25.28	35.00	884.80
Marshall	7.75	35.00	271.25
Mitchell	37.35	35.00	1,306.55
Monona	10.47	35.00	366.45
Monroe	121.00	35.00	4,235.00
Muscatine	37.24	35.00	1,303.40
O'Brien	29.20	35.00	1,022.00
Osceola	51.63	35.00	1,807.05
Palo Alto	15.00	35.00	525.00
Plymouth	49.41	35.00	1,729.35
Pocahontas	74.39	35.00	2,603.65
Polk	92.54	35.00	3,238.90
Pottawattamie	32.39	35.00	1,133.65
Poweshiek	19.15	35.00	670.25
Sac	124.78	35.00	4,367.30
Scott	44.23	35.00	1,548.05
Shelby	45.90	35.00	1,606.60
Sioux	24.79	35.00	867.65
Story	47.37	35.00	1,657.95
Tama	38.15	35.00	1,335.25
Van Buren	78.87	35.00	2,760.45
Wapello	26.28	35.00	919.85
Warren	89.69	35.00	3,139.15
Washington	42.71	35.00	1,494.85
Wayne	7.41	35.00	259.35
Webster	26.21	35.00	917.35
Winnebago	88.84	35.00	3,099.40
Winnebuck	37.59	35.00	1,315.65
Woodbury	18.07	35.00	632.45
Worth	43.05	35.00	1,506.75
Wright			
Totals	3,949.75		\$ 138,241.25

TABLE NO. 11—CONTINUED  
WELLS FARGO EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Black Hawk	69.655	\$5.00	\$ 3,482.27
Bremer	27.028	35.00	1,597.31
Buchanan	14.81	35.00	518.85
Butler	27.749	35.00	971.97
Calhoun	18.538	35.00	648.33
Carroll	35.213	35.00	1,232.45
Cerro Gordo	31.506	35.00	1,102.71
Chickasaw	33.359	35.00	1,167.57
Crawford	1.879	35.00	65.72
Dallas	34.54	35.00	1,208.90
Delaware	31.039	35.00	1,086.31
Dubuque	31.210	35.00	1,092.35
Fayette	25.341	35.00	886.94
Franklin	24.672	35.00	863.52
Grundy	7.970	35.00	278.95
Harrison	1.091	35.00	38.18
Howard	14.53	35.00	508.55
Jasper	29.698	35.00	1,039.43
Lee	19.760	35.00	691.60
Madison	19.488	35.00	681.98
Marshall	31.823	35.00	1,113.81
Mitchell	36.308	35.00	1,270.78
Polk	35.86	35.00	1,255.10
Pottawattamie	30.414	35.00	1,064.54
Ringgold	23.835	35.00	834.20
Shelby	22.876	35.00	800.66
Tama	12.438	35.00	435.33
Taylor	5.799	35.00	202.96
Union	22.487	35.00	787.04
Warren	15.72	35.00	550.20
Webster	46.423	35.00	1,624.80
Worth	16.532	35.00	578.62
Wright	43.732	35.00	1,530.62
Totals	911.000		\$ 31,906.00



## IOWA METHOD OF ACCOUNTING.

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

## I. WITH RESPECT TO GROSS EARNINGS.

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

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

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

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

## II. WITH RESPECT TO NET EARNINGS.

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

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

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

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

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

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

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

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

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

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

## LAWS

Governing the Assessment and Taxation of Railway Property.

## GENERAL PROVISIONS.

[Code of Iowa.]

SECTION 1398. 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 to do so, 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.

SEC. 2033-a. Any railway operated upon the streets of a city or town by electric or other power than steam, which extends beyond the corporate limits of such city or town to another city, town or village, or any railway operated by electric or other power than steam, extending from one city, town or village to another city, town or village, shall be known as an interurban railway, and shall be a work of internal improvement.



SEC. 12033-b. The words railway, railway company, railway corporation, railroad, railroad company and railroad corporation, as used in the code and acts of the general assembly, now in force or hereafter enacted, are hereby declared to apply to and include all interurban railways, and all companies or corporations constructing, owning or operating such interurban street railways, and all provisions of the code and acts of the general assembly, now in force or hereafter enacted, affecting railways, railway companies, railway corporations, railroads, railroad companies and railroad corporations, are hereby declared to affect and apply in full force and effect to all interurban railways, and to all interurban railway companies or railway corporations constructing, owning or operating such interurban railways.

#### ASSESSMENT BY THE EXECUTIVE COUNCIL

SEC. 1234. On the second Monday in July in each year, the executive council shall assess all property of each railway corporation in the state, excepting the lands, lots, and other real estate belonging thereto not used in the operation of any railway, and excepting railway bridges across the Mississippi and Missouri rivers, and excepting grain elevators; and for the purpose of making such assessment its president, vice-president, general manager, general superintendent, receiver or such other officer as the council may designate, shall, on or before the first day of April in each year, furnish it a verified statement, showing in detail, for the year ended December 31st next preceding.

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

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

3. Each railway or other corporation required by law to report to the executive council under the provisions of the law as it appears in section thirteen hundred thirty-four (1334) of the supplement to the code shall, on or before the 1st day of April, 1905, make to the executive council a detailed statement showing the amount of real estate owned or used by it on December 31, 1904, for railway purposes, in each county in the state in which said real estate is situated, and including the right of way, roadbed, bridges, culverts, depot grounds, station buildings, yards, section and tool houses, round-houses, machine and repair shops, water-tanks, turn-tables, gravel beds and stone quarries, and for all other purposes with the estimated value thereof in such manner as may be required by the executive council. Only one such detailed statement by any corporation shall be necessary, and when received by the council it shall become the record of railway lands of such corporation, and be deemed as annually thereafter reported for valuation and assessment by the executive council. On or before the 1st day of April of each subsequent year such corporation shall in like manner, report all real estate acquired for any of the railway purposes above named during the preceding calendar year; and also a list of any real estate, previously reported, disposed of during the same period, which disposition shall be noted by the council in an appropriate column opposite to the description of said tract in the original report of the same in the record of railway land.

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

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

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

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

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

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

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

10. The gross earnings of the entire road and the gross earnings in this state;

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. 1235. 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. 1236. 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. 1237. On or before the first Monday in August of each year the council shall transmit to the county auditor of each county through and into which any 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. 1238. 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. 1239. 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 purpose of taxation, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, the value of each car so used, and also the number of miles each month said cars have been run or operated on such railway within the state, and the total number of miles said cars have been run or operated each month within and without the state. Such statement shall show the average daily sleeping car and dining car service or wheelage operated on each part or division of the line or system within the state, designating the points on the line where variations occur, with the mileage of that part having the same daily service or wheelage.

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

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

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

First—The name of the company.

Second—The nature of the company, whether a person or persons, an association, co-partnership, corporation, or syndicate, and under the laws of what state or country organized.

Third—The location of its principal office or place of business.

Fourth—The name and postoffice address of the president, secretary, auditor, treasurer and superintendent or general manager.

Fifth—The name and postoffice address of the chief officer or managing agent of the company in Iowa.

Sixth—The aggregate number of miles traveled within the State of Iowa by its cars during the preceding calendar year.

Seventh—The average number of miles traveled by the cars of each class of its cars during the preceding calendar year. The number of cars necessary for the mileage traveled within the State of Iowa, under the circumstances that ordinarily attend the use of such cars and where different classes of cars are used by said company, as to the matters embraced in this and the preceding paragraph, it shall furnish the required information as to each class of said cars in the form prescribed by blanks furnished by the executive council.

Eighth—The actual cash value on the first day of January next preceding of the said number of cars necessary to provide for the mileage to be reported as required by paragraph six of this section.

Ninth—The real estate, personal property, structure, machinery, fixtures and appliances, owned by said company, subject to local taxation within the state, and the location and the actual value thereof in the county, township or district where the same is assessed for local taxation.

SEC. 1342-c. Upon the filing of such statement the executive council shall examine each of them, and if he (they) shall deem the same insufficient, or if they fail to fully set out the matters required to be reported, it shall require such officer or agent to make such other and further statements as to such matters as he (they) may deem proper. In case of the failure or refusal of any company to make and deliver to the executive council any statement or statements required by this act, such company shall forfeit and pay to the State of Iowa one hundred dollars each day such report is delayed beyond the first Monday of June, to be sued and recovered in any form of action, in the name of the State of Iowa, and such penalty when collected shall be paid into the general fund of the state.

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

SEC. 1324-e. The council shall also at said meeting determine the rate of tax to be levied and collected upon said assessments, which shall be equal, as nearly as may be, to the average rate of taxes, state, county, municipal and local, levied throughout the state during the previous year, which rate shall be ascertained from the records and files in the auditor's office, and said tax shall be in full of all taxes except on real estate, personal property locally assessed, and special assessments, and shall become due and payable at the state treasury on the first day of February following the levy thereof, and if not so paid, the state treasurer shall collect the same by distress and sale of any property belonging to such company in the state in the same manner as is required of county treasurers in like cases; and the order of the executive council in such cases shall be sufficient authority therefor.

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

SEC. 2076. All railroad 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 earnings within the state per mile, for the preceding year, as follows: Class "A" shall include those whose gross earnings, per mile, shall be \$4,000 or more. Class "B" shall include those whose gross annual earnings, per mile, shall be \$3,000, or any sum in excess thereof 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 classification 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," 3 1-2 cents; class "C," 4 cents, and for children 12 years of age or under, one-half the rate above prescribed; a charge of ten cents may be added to the fare of any passenger, when the same is paid upon the cars, if a ticket might have been purchased within a reasonable time before the departure of the train.

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

## REPORT

OF THE

## Custodian of Public Buildings

## AND PROPERTY

TO THE

## GOVERNOR OF IOWA

FOR THE BIENNIAL PERIOD OF 1907-8.

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JANUARY 1, 1909

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T. E. McCURDY

CUSTODIAN OF PUBLIC BUILDINGS AND PROPERTY

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1909