

FORTY-SECOND 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 28, 1913

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

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

DES MOINES:
ROBT. HENDERSON, STATE PRINTER
1913.

LIST

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

ATCHISON, TOPEKA & SANTA FE RAILWAY.

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

ATLANTIC NORTHERN & SOUTHERN RAILWAY.

Receiver and Auditor—W. A. Follett, Atlantic, Iowa.
General Agent—F. B. LeFeber, Atlantic, Iowa.
General Superintendent—Wm. Osborne, Atlantic, Iowa.

CHICAGO, ANAMOSA & NORTHERN RAILWAY.

President—L. E. Myers, Chicago, Ill.
Secretary—Otto M. Lorenz, Dubuque, Iowa.
Treasurer—C. L. Niles, Anamosa, Iowa.
General Superintendent—C. E. Collins, Paxton, Ill.
General Solicitor—H. C. Kenline, Dubuque, Iowa.
Auditor—G. A. Farmer, Anamosa, Iowa.
General Freight Agent—A. Miller, Anamosa, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILROAD.

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

CHICAGO GREAT WESTERN RAILWAY.

President—S. M. Felton, Chicago, Ill.
Vice-Presidents—J. W. Blabon, W. A. Garrett, Chicago, Ill.
Secretary-Treasurer—J. F. Coykendall, Chicago, Ill.
General Counsel—John Barton Payne, Chicago, Ill.
Chief Engineer—L. C. Fritch, Chicago, Ill.
Auditor—Con. F. Krebs, Chicago, Ill.
Superintendents of Iowa Divisions—C. E. Carson, St. Paul, Minn.; W. B. Causey, Des Moines, Iowa; W. L. Derr, Clarion, Iowa; F. Kinsey, Oelwein, Iowa; T. A. Sweeney, Chicago, Ill.

ASSESSED VALUATION OF RAILROAD PROPERTY

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

Chairman of Board—Roswell Miller, New York, N. Y.
President—A. J. Earling, Chicago, Ill.
Vice-Presidents—E. W. McKenna, E. S. Keeley, J. H. Hiland, Chicago, Ill.
Secretary—E. W. Adams, Milwaukee, Wis.
Treasurer—F. G. Ranney, Chicago, Ill.
Comptroller—W. N. D. Winne, Chicago, Ill.
General Counsel—Burton Hanson, Chicago, Ill.
General Manager—D. L. Bush, Chicago, Ill.
Assistant General Manager—H. B. Earling, Chicago, Ill.
Chief Engineer—C. F. Loweth, Chicago, Ill.
Auditor—W. F. Dudley, Chicago, Ill.
Tax Commissioner—A. S. Dudley, Milwaukee, Wis.
General Superintendents—J. H. Foster, Minneapolis, Minn.; P. C. Eldridge, Milwaukee, Wis.; W. S. Cooper, Chicago, Ill.
Superintendents of Iowa Divisions—B. F. Van Vleet, 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; P. H. Meyers, Minneapolis, Minn.

CHICAGO & NORTH-WESTERN RAILWAY.

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

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY. (Including B. & C. R. & Northern Railway.)

President—H. U. Mudge, Chicago, Ill.
First Vice-President—J. E. Gorman, Chicago, Ill.
Secretary and Treasurer—George H. Crosby, Chicago, Ill.
General Manager—W. M. Whittenton, Des Moines, Iowa.
General Counsel—F. C. Dillard, Chicago, Ill.
General Superintendent—F. J. Easley, Des Moines, Iowa.
Chief Engineer—J. B. Berry, Chicago, Ill.
Auditor—W. H. Burns, Chicago, Ill.
Real Estate and Tax Agent—Thos. J. Newkirk, Chicago, Ill.
Superintendents of Iowa Divisions—A. T. Abbot, C. L. Brown, Des Moines, Iowa; G. A. Merrill, Cedar Rapids, Iowa; D. Coughlin, Trenton, Mo.; A. E. Wallace, Mailey, Iowa; F. W. Rosser, Esterville, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY.

Chairman Executive Committee—Marvin Hughitt, Chicago, Ill.
President—Wm. A. Gardner, Chicago, Ill.
Vice-President—S. A. Lynde, New York, N. Y.
Secretary and Tax Commissioner—Thomas A. Polleys, Hudson, Wis.
Treasurer—Milton B. Van Zandt, New York, N. Y.
General Solicitor—J. B. Sheehan, St. Paul, Minn.
General Manager—Arthur W. Trenholm, St. Paul, Minn.
General Superintendent—F. R. Pechin, St. Paul, Minn.
Chief Engineer—Charles W. Johnson, St. Paul, Minn.
General Auditor—Chas. Jensch, St. Paul, Minn.
Superintendent Iowa Division—F. E. Nicoles, St. James, Minn.

ASSESSED VALUATION OF RAILROAD PROPERTY

COLFAX NORTHERN RAILROAD.

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

CROOKED CREEK RAILROAD AND COAL COMPANY.

President—George E. Burnham, Milwaukee, Wis.
Secretary—Chas. L. Burnham, Milwaukee, Wis.
Treasurer—F. M. Johnston, Boone, Iowa.
General Superintendent—C. M. Kellogg, Webster City, Iowa.
Auditor—L. D. Kerworthy, Webster City, Iowa.

DAVENPORT, ROCK ISLAND & 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—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, New York, N. Y.
General Superintendent—J. A. Wagner, Des Moines, Iowa.
Chief Engineer—A. L. Morgan, Des Moines, Iowa.
Auditor—Geo. W. Barnes, Des Moines, Iowa.

DES MOINES WESTERN RAILWAY.

President—F. M. Hubbell, Des Moines, Iowa.
Vice-President—N. T. Guernsey, New York, N. Y.
Secretary and Treasurer—H. D. Thompson, Des Moines, Iowa.
General Superintendent and Auditor—C. H. Hueston, Des Moines, Iowa.

DUBUQUE & SIOUX CITY RAILROAD.

(Including Dunleith & Dubuque Bridge Co. and R. R. Co.)

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

GREAT NORTHERN RAILROAD.

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

IOWA NORTHERN RAILWAY.

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

IOWA & OMAHA SHORT LINE RAILWAY.

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

IOWA TRANSFER RAILWAY.

President—F. C. Hubbell, Des Moines, Iowa.
Vice-President—F. L. Johnson, Burlington, Iowa.
Secretary and Treasurer—J. A. Wagner, Des Moines, Iowa.
General Superintendent—J. A. Wagner, Des Moines, Iowa.
Auditor—W. A. Hahnen, Des Moines, Iowa.

MANCHESTER & ONEIDA RAILROAD.

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

MINNEAPOLIS & ST. LOUIS RAILROAD.

President—Newman Erb, New York, N. Y.
Vice-President and General Manager—W. G. Bierd, Minneapolis, Minn.
Secretary—A. C. Doan, New York, N. Y.
Treasurer—F. H. Davis, New York, N. Y.
General Counsel—Geo. W. SeEVERS, Oskaloosa, Iowa.
General Superintendent—C. S. Lake, Minneapolis, Minn.
Chief Engineer—R. G. Kenly, Minneapolis, Minn.
Auditor—L. G. Scott, Minneapolis, Minn.
Land and Tax Agent—C. F. Foote, Minneapolis, Minn.
Superintendents Iowa Divisions—C. P. Stembel, Minneapolis, Minn.; R. S. Marshall, Oskaloosa, Iowa.

MUSCATINE NORTH & SOUTH RAILROAD.

President—Chas. Howard, Muscatine, Iowa.
Vice-President—D. H. McKee, Des Moines, Iowa.
Auditor—A. H. Kohlhammer, Muscatine, Iowa.
Vice-President and General Manager—H. B. Hollert, Muscatine, Iowa.

OMAHA BRIDGE & TERMINAL RAILWAY.

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

SIOUX CITY BRIDGE COMPANY.

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

SIOUX CITY TERMINAL RAILWAY.

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

SOUTHERN IOWA TRACTION COMPANY.

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

TABOR & NORTHERN RAILWAY COMPANY.

President and General Manager—Robert McClelland, Tabor, Iowa.
Vice-President—Thomas McClelland, Galesburg, Ill.
Secretary, Treasurer and Auditor—D. W. Houston, Tabor, Iowa.
Superintendent Iowa Division—M. A. Chantry, Tabor, Iowa.

UNION PACIFIC RAILROAD.

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

S ASSESSED VALUATION OF RAILROAD PROPERTY

WARREN RAILROAD.

President—F. A. Delano, Chicago, Ill.
Vice-Presidents—Edgar T. Welles, New York, N. Y.; Wells H. Blodgett, St. Louis, Mo.; E. B. Pryor, St. Louis, Mo.
Secretary—J. C. Ottosen, 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—T. J. Jones, Moberly, Mo.

INTERURBAN RAILWAY OFFICERS

ALBIA INTERURBAN RAILWAY COMPANY.

President—L. T. Richmond, Albia, Iowa.
Vice-President—C. A. Rosa, Albia, Iowa.
Secretary—Calvin Manning, Albia, Iowa.
Treasurer and General Manager—E. C. Manning, Albia, Iowa.
Chief Engineer—C. B. Judd, Albia, Iowa.

CEDAR RAPIDS & MARION CITY RAILWAY COMPANY.

President—Joseph F. Porter, Davenport, Iowa.
Vice-President and Secretary—Henry V. Ferguson, Cedar Rapids, Iowa.
Treasurer—C. M. Hurd, Grand Rapids, Mich.
Superintendent—F. L. Diserens, Cedar Rapids, Iowa.
Auditor—A. M. Wragg, Cedar Rapids, Iowa.

CENTERVILLE LIGHT AND TRACTION COMPANY.

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

CHARLES CITY WESTERN RAILWAY COMPANY.

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

DAVENPORT & MUSCATINE RAILWAY COMPANY.

President—J. F. Porter, Davenport, Iowa.
Vice-President—J. R. Lane, Davenport, Iowa.
Secretary—H. E. Weeks, Davenport, Iowa.
Treasurer—J. M. Thayer, Davenport, Iowa.
General Superintendent—J. G. Huntoon, Davenport, Iowa.

FT. DODGE, DES MOINES & SOUTHERN RAILROAD COMPANY.

Receivers—Homer Loring, Boston, Mass.; Parley Sheldon, Ames, Iowa.
General Solicitor—S. R. Dyer, Boone, Iowa.
Treasurer—Geo. G. Beals, Boston, Mass.
General Manager—C. H. Crooks, Boone, Iowa.
Auditor—F. M. Johnston, Boone, Iowa.

INTER-URBAN RAILWAY COMPANY.

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

IOWA & ILLINOIS RAILWAY COMPANY.

President—G. E. Lamb, Clinton, Iowa.
First Vice-President—F. W. Ellis, Clinton, Iowa.
Second Vice-President—Henry Thuenen, Jr., Davenport, Iowa.
Secretary—R. B. McCoy, Clinton, Iowa.
Treasurer—C. B. Mills, Clinton, Iowa.
General Manager—P. P. Crafts, Davenport, Iowa.
Auditor—F. A. Perkins, Davenport, Iowa.
General Superintendent—C. F. Dege, Davenport, Iowa.

IOWA RAILWAY AND LIGHT COMPANY.

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

MASON CITY & CLEAR LAKE TRACTION COMPANY.

President—W. E. Brice, Mason City, Iowa.
Vice-President—C. H. McNider, Mason City, Iowa.
Secretary and General Manager—F. J. Hanton, Mason City, Iowa.
Treasurer—B. L. Clutier, Mason City, Iowa.
General Solicitor—Earl Smith, Mason City, Iowa.
Auditor—G. E. Peck, Mason City, Iowa.

OSKALOOSA & BUXTON ELECTRIC RAILWAY.

President—W. R. Lacey, Oskaloosa, Iowa.
Secretary—C. E. Lofland, Oskaloosa, Iowa.
Treasurer—George Kalbach, Oskaloosa, Iowa.
General Manager—H. W. Garner, Oskaloosa, Iowa.

WATERLOO, CEDAR FALLS & NORTHERN RAILWAY.

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

TABLE NO. 1.

Length of Inter-Urban Lines January 1, 1913, 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 Interurban Railway-----	Monroe -----	10.00	10.00	2,500	\$ 25,000
Cedar Rapids & Marion City Railway -----	Linn -----	17.49	17.49	8,500	148,665
Centerville Light & Traction Company -----	Appanoose -----	7.84	7.84	3,000	23,520
Charles City Western Railway-----	Floyd -----	16.33	16.33	2,000	32,660
Davenport & Muscatine Ry. -----	Muscatine -----	16.40			
Fort Dodge, Des Moines & Southern R. R. -----	Scott -----	8.87	25.27	3,000	75,810
			159.10	2,483	395,040
	Boone -----	32.35			
	Calhoun -----	13.38			
	Green -----	1.11			
	Polk -----	14.99			
	Story -----	17.61			
	Webster -----	38.53	117.97	3,000	353,910
(Not operated) -----	Jasper -----	24.35			
	Polk -----	8.63			
	Story -----	8.15	41.13	1,000	41,130
Inter-Urban Railway -----			64.18		224,630
	Dallas -----	21.18			
	Jasper -----	5.45			
	Polk -----	37.55	64.18	3,500	224,630
Iowa & Illinois Railway -----			33.05		122,285
	Clinton -----	10.86			
	Scott -----	22.19	33.05	3,700	122,285
Iowa Railway & Light Co.-----			31.22		115,514
	Johnson -----	18.32			
	Linn -----	10.03			
	Tama -----	2.87	31.22	3,700	115,514
Mason City & Clear Lake Traction Company -----	Cerro Gordo -----	14.62	14.62	4,500	65,790
Oskaloosa & Buxton Electric Railway -----	Mahaska -----	2.30	2.30	3,700	8,510
Waterloo, Cedar Falls & Northern Railway -----			67.59		304,155
	Black Hawk -----	56.70			
	Bremer -----	10.89	67.59	4,500	304,155
Total -----			448.99		\$1,541,579

TABLE NO. 2.

Length of Railroads January 1st, 1913, 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
Atchison, Topeka & Santa Fe R'y -----	Lee -----	19.89	19.89	25,163	500,492
Atlantic Northern & Southern R'y -----			53.74		120,915
	Audubon -----	6.66			
	Cass -----	27.46			
	Montgomery -----	16.62			
	Shelby -----	3.00	53.74	2,250	120,915
Chicago, Anamosa & Northern R'y -----			17.34		43,350
	Jones -----	4.77			
	Linn -----	12.57	17.34	2,500	43,350
Chicago, Burlington & Quincy R'y -----			1,365.953	8,040	10,982,262
Main Line -----	Adams -----	25.932			
	Clarke -----	25.822			
	Des Moines -----	18.070			
	Henry -----	19.364			
	Jefferson -----	24.586			
	Lucas -----	26.853			
	Mills -----	27.623			
	Monroe -----	27.915			
	Montgomery -----	25.902			
	Union -----	24.779			
	Wapello -----	26.723	273.569		
Ft. Madison Branch-----	Henry -----	2.670			
	Jefferson -----	13.000			
	Lee -----	25.640			
	Van Buren -----	14.720	56.030		
Albia, K. & D. M. and D. M. & K. Branch-----	Marion -----	39.204			
	Polk -----	10.135			
	Monroe -----	10.772			
	Warren -----	7.696	67.807		
Chariton, D. M. & Southern Branch -----	Lucas -----	9.051			
	Warren -----	21.439	30.490		
Chariton Branch -----	Decatur -----	15.907			
	Lucas -----	13.741			
	Wayne -----	6.893	36.541		
Leon, Mt. Ayr & Southwestern Branch -----	Decatur -----	25.639			
	Ringgold -----	28.642	54.281		
Creston Branch -----	Adams -----	3.930			
	Taylor -----	28.008			
	Union -----	10.742	42.680		
Creston & Northern Branch--	Adair -----	18.877			
	Union -----	7.922	26.799		
Western Iowa Railroad-----	Adair -----	10.270			
	Cass -----	10.095	20.365		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Nebraska City Branch.....	Fremont	19,741			
	Montgomery	7,668			
	Page	11,800	29,209		
Red Oak & Atlantic Branch...	Cass	2,557			
	Montgomery	12,459			
	Pottawattamie	1,996	17,992		
Neb. City, Sidney & North-east	Fremont	13,139			
	Mills	8,918	21,057		
Hastings & Avoca Branch.....	Mills	19,482			
	Pottawattamie	5,741	15,727		
Northern Division	Dubuque	522	522		
Burlington & Western R'y....	Henry	10,679			
	Jefferson	17,784			
	Keokuk	13,443			
	Madison	36,746			
	Marion	863			
	Washington	12,875	82,330		
Burlington & Northwestern R'y	Des Moines	12,596			
	Henry	9,530			
	Louis	3,148			
	Washington	13,014	38,678		
Des Moines & Kansas City R. R.	Clarke	39,596			
	Decatur	26,626			
	Madison	12,379			
	Polk	7,428			
	Warren	27,337	94,266		
St. Louis, Keokuk & North-western	Henry	14,250			
	Lee	26,730	51,000		
Keokuk & St. Paul R'y.....	Des Moines	8,980			
	Lee	33,296	42,276		
Keokuk & Western R. R.....	Appanoose	29,200			
	Decatur	14,180			
	Wayne	29,800	73,180		
Humeston & Shenandoah R. R.	Decatur	14,350			
	Page	27,130			
	Ringgold	27,268			
	Taylor	27,000	95,748		
Chicago, Burlington & Kansas City	Appanoose	17,970			
	Davis	15,450			
	Lee	16,899			
	Van Buren	27,539	77,849		
Kansas City, St. Joe & Council Bluffs	Fremont	29,783			
	Mills	17,963			
	Pottawattamie	8,380	56,026		
Clarinda, College Springs & Southwestern	Page	17,768	17,768		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Brownsville & Nodaway Valley	Montgomery	2,418			
	Page	27,810	35,228		
Tarkio Valley R. R.	Page	2,174	2,174		
Iowa & St. Louis R. R.....	Appanoose	5,430	5,430		
Chicago Great Western R'y.....			772,621	7,946	6,180,326
Main Line	Bremer	6,023			
	Buchanan	11,305			
	Chickasaw	55,520			
	Delaware	25,624			
	Dubuque	31,304			
	Fayette	19,841			
	Howard	13,528			
	Mitchell	9,908	147,559		
Southwestern Branch	Black Hawk	30,422			
	Buchanan	2,862			
	Fayette	6,991			
	Grundy	7,655			
	Jasper	18,596			
	Madison	19,488			
	Marshall	31,848			
	Polk	29,048			
	Ringgold	22,911			
	Tama	12,638			
	Taylor	9,794			
	Union	22,500			
	Warren	15,787	228,300		
Cedar Falls Branch	Black Hawk	7,480	7,480		
Waverly Branch	Bremer	21,940	21,940		
M. C. & Ft. D.—Main Line....	Calhoun	18,467			
	Carroll	35,390			
	Cerro Gordo	31,244			
	Crawford	1,822			
	Franklin	500			
	Harrison	1,930			
	Mitchell	5,306			
	Pottawattamie	28,347			
	Shelby	22,844			
	Webster	27,861			
	Worth	16,656			
	Wright	35,483	234,244		
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer	25,491			
	Butler	27,745			
	Fayette	7,549			
	Franklin	14,195			
	Wright	12,768	96,028		
M. C. & Ft. D.—Lehigh Br....	Webster	15,690	15,690		
Coalville Branch	Webster	2,900	2,900		
Wisconsin, Minn. & Pacific Branch	Howard	1,500			
	Mitchell	21,000	22,500		

ASSESSED VALUATION OF RAILROAD PROPERTY

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Chicago, Milwaukee & St. Paul R'y			1,863.750	7.708	14,365,785
Chicago & Council Bluffs Division	Benton ----- Boone ----- Carroll ----- Clinton ----- Crawford ----- Dallas ----- Guthrie ----- Harrison ----- Jackson ----- Jones ----- Linn ----- Marshall ----- Pottawattamie ----- Shelby ----- Story ----- Tama -----	24.07 7.83 24.93 36.14 12.50 24.72 19.54 7.01 13.02 25.54 25.85 25.28 26.59 24.11 24.79 26.45			
Green Island Branch	Jackson -----	11.90	11.90		
Kansas City Division—Marion to Rutledge	Benton ----- Iowa ----- Keokuk ----- Linn ----- Wapello -----	1.78 32.68 30.76 17.54 8.90			
Kansas City Division—Rutledge south	Appanoose ----- Monroe ----- Wapello ----- Wayne -----	22.34 10.47 18.41 14.96	91.66		
Sioux City Branch	Crawford ----- Monona ----- Woodbury -----	30.78 27.53 31.96	66.18		
Dubuque Division	Allamakee ----- Clayton ----- Dubuque ----- Jackson -----	36.11 36.22 32.81 31.04	90.27		
Cascade Branch	Dubuque ----- Jackson -----	19.50 16.12	35.62		
Volga Branch	Clayton ----- Fayette -----	42.01 16.20	58.21		
Waukon Branch	Allamakee -----	22.81	22.81		
Davenport & Northwestern Division	Cedar ----- Clayton ----- Clinton ----- Delaware ----- Fayette ----- Jones ----- Scott ----- Winneshiek -----	3.96 12.17 12.28 28.96 37.02 27.67 26.54 2.47	151.07		
Dubuque & Southwestern Division	Delaware ----- Dubuque ----- Jones ----- Linn -----	7.95 7.79 19.78 8.11	43.63		

ASSESSED VALUATION OF RAILROAD PROPERTY

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Maquoketa Branch	Clinton ----- Jackson ----- Scott -----	21.50 2.89 7.80	32.19		
Clinton Branch	Clinton -----	10.58	10.58		
Iowa & Minnesota Division	Howard ----- Winneshiek -----	24.38 16.96	41.34		
Decorah Branch	Winneshiek -----	9.54	9.54		
Austin Branch	Cerro Gordo ----- Mitchell ----- Worth -----	8.93 7.75 11.27	27.95		
Iowa & Dakota Division	Allamakee ----- Cerro Gordo ----- Chickasaw ----- Clay ----- Clayton ----- Floyd ----- Hancock ----- Kossuth ----- Lyon ----- O'Brien ----- Palo Alto ----- Sioux ----- Winneshiek -----	4.02 24.22 26.33 24.31 22.68 24.82 24.15 24.35 9.42 24.02 24.34 29.08 29.75	291.49		
Elkader Branch	Clayton -----	19.20	19.20		
Spirit Lake Branch	Clay ----- Dickinson -----	7.70 12.33	20.03		
Eden Branch	Sioux -----	8.99	8.99		
Sioux City & Dakota Division	Lyon ----- Plymouth ----- Sioux ----- Woodbury -----	3.04 15.00 16.88 5.63	40.55		
Des Moines Division—Main Line	Buena Vista ----- Calhoun ----- Clay ----- Dallas ----- Greene ----- Guthrie ----- Pocahontas ----- Polk -----	14.92 29.39 19.48 26.71 27.36 16.99 11.01 9.60	155.46		
Des Moines Division—Boone Line	Boone ----- Dallas ----- Polk -----	15.38 9.62 10.01	35.01		
Des Moines Division—Storm Lake Branch	Buena Vista ----- Calhoun ----- Sac -----	7.73 11.70 19.15	38.58		
Muscatine Line	Jefferson ----- Keokuk ----- Louisa ----- Muscatine ----- Scott ----- Wapello ----- Washington -----	4.02 9.38 6.11 16.72 6.64 13.87 26.20	76.94		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
<i>Chicago & North-Western R'y</i> -----			1,601.30	10,662	17,073,061
Chicago & North-Western R'y	Benton -----	24.84			
	Boone -----	24.80			
	Carroll -----	25.41			
	Cedar -----	24.98			
	Clinton -----	40.17			
	Crawford -----	31.60			
	Greene -----	24.19			
	Harrison -----	30.33			
	Linn -----	29.38			
	Marshall -----	25.99			
	Pottawattamie -----	19.06			
	Story -----	24.23			
	Tama -----	25.34	350.32		
Iowa Midland Branch-----	Clinton -----	33.40			
	Jackson -----	14.60			
	Jones -----	22.98	70.98		
Stanwood & Tipton Branch---	Cedar -----	8.50	8.50		
Ottumwa, Cedar Falls & St. Paul Branch-----	Benton -----	2.47			
	Keokuk -----	16.89			
	Mahaska -----	13.66			
	Poweshiek -----	27.23			
	Tama -----	.11	60.36		
Moingona Branch-----	Bopne -----	10.00	10.00		
Southern Iowa Branch-----	Mahaska -----	19.15			
	Monroe -----	2.40	21.55		
Maple River Branch-----	Carroll -----	9.34			
	Ida -----	38.16			
	Monona -----	24.35			
	Plymouth -----	7.96			
	Sac -----	54.02			
	Woodbury -----	45.21	179.04		
Boyer Valley Branch-----	Crawford -----	17.94			
	Sac -----	6.83	24.77		
Soldier River Branch-----	Crawford -----	28.44			
	Harrison -----	13.12			
	Monona -----	19.75	61.31		
Fox Lake Branch-----	Emmet -----	18.78			
	Kossuth -----	11.75			
	Palo Alto -----	2.74	33.27		
Iowa R'y Coal & Mfg. Co.---	Boone -----	3.25	3.25		
Des Moines & Minneapolis Branch-----	Hamilton -----	7.45			
	Polk -----	24.16			
	Story -----	25.73	57.34		
Iowa-Southwestern Branch----	Audubon -----	11.65			
	Carroll -----	25.43			
	Crawford -----	1.83			
	Shelby -----	18.72	57.63		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Iowa-Minnesota & Northwestern Branch-----	Benton -----	.43			
	Black Hawk -----	6.27			
	Butler -----	31.11			
	Cerro Gordo -----	29.01			
	Floyd -----	.02			
	Grundy -----	18.47			
	Tama -----	30.31			
	Winnebago -----	11.43			
	Worth -----	13.78	140.83		
Sioux City & Pacific Branch---	Harrison -----	32.40			
	Monona -----	25.75			
	Woodbury -----	22.32	80.47		
Alden Branch-----	Hardin -----	26.40	26.40		
Toledo & Northwestern Br.---	Buena Vista -----	23.77			
	Calhoun -----	23.84			
	Clay -----	5.70			
	Grundy -----	12.79			
	Hamilton -----	45.58			
	Hardin -----	24.81			
	Humboldt -----	35.14			
	Kossuth -----	46.51			
	O'Brien -----	25.30			
	Pocahontas -----	24.18			
	Sac -----	8.57			
	Sioux -----	35.06			
	Tama -----	22.14			
	Webster -----	25.96			
	Wright -----	23.85	383.20		
Hawarden Branch-----	Plymouth -----	20.62			
	Sioux -----	7.63	28.15		
Hawarden Branch (on C., St. P., M. & O. tracks)-----	Woodbury -----	1.56	1.56		
Hawarden Branch (on right of way of T. & N. W.)-----	Sioux -----	2.37	2.37		
<i>Chicago, Rock Island & Pacific R'y</i> -----			2,203,574	7,340	16,174,233
Iowa Division-----	Adair -----	8.52			
	Cass -----	27.04			
	Cedar -----	6.89			
	Dallas -----	17.54			
	Guthrie -----	19.30			
	Iowa -----	25.25			
	Jasper -----	34.38			
	Johnson -----	27.20			
	Madison -----	8.50			
	Muscatine -----	24.85			
	Polk -----	27.73			
	Pottawattamie -----	45.29			
	Poweshiek -----	25.69			
	Scott -----	13.77			
	Shelby -----	6.42	318.37		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Southwestern Division	Appanoose	25.80			
	Davis	22.80			
	Jefferson	26.37			
	Louisia	18.99			
	Muscatine	22.77			
	Scott	22.10			
	Wapello	7.72			
	Washington	24.10			
	Wayne	27.76	192.59		
Oskaloosa Division	Keokuk	25.79			
	Mahaska	26.87			
	Marion	12.32			
	Washington	14.25	79.43		
Wilton Branch	Muscatine	12.97	12.97		
Newton & Monroe Branch	Jasper	17.02	17.02		
Des Moines, Indianola & Winterset Branch	Madison	12.37			
	Polk	8.90			
	Warren	26.52	48.19		
Guthrie Center Branch	Guthrie	14.51	14.51		
Audubon Branch	Audubon	16.24			
	Cass	8.89	25.13		
Griswold Branch	Cass	14.51	14.51		
Harlan Branch	Pottawattamie	1.16			
	Shelby	10.73	11.89		
Carson Branch	Pottawattamie	17.72	17.72		
Keosauqua Branch	Van Buren	4.30	4.30		
Gowrie & Northwestern R'y.	Bona Vista	4.00			
	Calhoun	26.39			
	Clay	25.97			
	O'Brien	12.22			
	Osceola	13.33			
	Pocahontas	26.40			
	Weber	7.41	139.72		
Keokuk & Des Moines Division	Davis	.86			
	Jasper	17.22			
	Lee	27.16			
	Mahaska	21.33			
	Marion	14.65			
	Polk	17.14			
	Van Buren	25.65			
	Wapello	29.97	189.22		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Burlington, Cedar Rapids & Northern Main Line	Benton	25.01			
	Black Hawk	22.72			
	Bremner	4.10			
	Butler	21.06			
	Cedar	8.94			
	Cerro Gordo	10.62			
	Des Moines	21.18			
	Floyd	39.38			
	Johnson	16.05			
	Linn	21.67			
	Louisia	23.15			
	Muscatine	18.91			
	Worth	6.80	229.08		
Milwaukee Division	Albany	1.72			
	Buchanan	25.83			
	Fayette	44.43			
	Linn	21.09			
	Winneshiek	1.95	94.15		
Muscatine Division	Johnson	7.00			
	Muscatine	19.21			
	Washington	4.51	30.56		
Pacific Division	Benton	14.25			
	Grundy	14.85			
	Tama	18.37	47.77		
Iowa City & Western Branch	Johnson	10.20			
	Keokuk	21.35			
	Mahaska	4.87			
	Pocahontas	6.50			
	Washington	21.61	12.63		
Cedar Rapids, Iowa Falls & Northwestern Branch	Dickinson	29.82			
	Emmet	16.99			
	Franklin	12.43			
	Grundy	11.39			
	Hancock	14.00			
	Hardy	17.80			
	Humboldt	24.99			
	Kossuth	10.77			
	Lyon	27.82			
	Oswego	26.79			
	Palo Alto	27.29			
	Winneshiek	21.29			
	Wright	48.94	365.58		
Cedar Rapids & Clinton Branch	Cedar	26.13			
	Clinton	14.50			
	Johnson	12.15			
	Scott	25.04	78.42		
Chicago, Decatur & Minnesota Branch	Fayette	.21			
	Winneshiek	22.94	23.25		
Davenport, Iowa & Dakota Branch	Cedar	9.15			
	Muscatine	7.12			
	Scott	12.65	29.92		
Waverly Short Line	Bremner	5.58	5.58		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Germania Division	Emmet	30.02			
	Kosuth	25.82			
	Winnipeg	4.32	59.76		
Garner Division	Hancock	21.09			
	Kosuth	3.61	24.70		
St. Paul & Kansas City Short Line	Cerro Gordo	15.821			
	Franklin	15.122			
	Hardin	27.12			
	Polk	26.240			
	Story	25.624	117.384		
St. Paul & K. C. Short Line in construction	Lucas	26.32			
	Marion	16.30			
	Warren	13.40			
	Wayne	14.68	64.70		
Chicago, St. Paul, Minneapolis & Omaha R'y.			74.41	15,570	1,039,508
Main Line	O'Brien	6.61			
	Osceola	17.08			
	Plymouth	9.48			
	Sioux	22.09			
	Woodbury	.81	56.97	14,500	820,565
Rock River Branch	Lyon	17.41	17.41	4,000	69,760
Colfax Northern R'y.	Jasper	12.50	12.50	2,250	28,125
Crooked Creek Railroad	Webster	11.900			
	Hamilton	5.812			
Davenport, Rock Island & Northwestern R'y.	Clinton	33.92	6,549	221,771	
	Scott	24.79	33.91		
Des Moines Terminal R'y.	Polk	.91	.91	11,900	10,890
Des Moines Union R'y.	Polk	3.15	3.15	169,076	541,688
Des Moines Western R'y.	Polk	1.47	1.47	15,000	22,500
Dubuque & Sioux City R'y.			718.99	7,637	5,475,688
Main Line—Dubuque to Le Mars and to Sioux City	Black Hawk	27.26			
	Buchanan	24.56			
	Bureau Vista	25.49			
	Burlington	14.66			
	Calhoun	14.87			
	Cherokee	29.90			
	Delaware	14.48			
	Dubuque	30.47			
	Franklin	1.10			
	Hamilton	22.00			
	Hardin	13.25			
	Howells	9.77			
	Plymouth	16.53			
	Webster	27.34			
	Woodbury	.84	339.57		

TABLE NO. 2—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	18.54			
	Woodbury	5.48	24.02		
Omaha District	Calhoun	25.44			
	Crawford	23.17			
	Harrison	29.42			
	Puttawattamie	19.72			
	Sar	18.50			
	Webster	5.97	123.68		
Colar Rapids Branch	Delaware	14.07			
	Linn	27.28	41.35		
Mona Branch	Black Hawk	7.20			
	Benton	19.44			
	Chickasaw	7.08			
	Floyd	19.18			
	Minnehaha	22.72	75.94		
Stacyville Branch	Madison	7.93	7.93		
Onawa Branch	Cherokee	16.61			
	Ida	2.72			
	Monona	16.32			
	Woodbury	25.94	60.49		
Sioux Falls Branch	Cherokee	11.49			
	Lyon	14.25			
	O'Brien	27.37			
	Sioux	7.08	70.31		
Dunleith & Dubuque Bridge Co.	Dubuque	1.61	1.61	7,637	7,713
Great Northern R'y.			77.80	6,499	505,311
	Lyon	18.42			
	Plymouth	25.29			
	Sioux	27.30			
	Woodbury	6.85	77.86		
Iowa Northern R'y.	Dubuque			2,150	
Iowa & Omaha Short Line R'y.	Puttawattamie	12.15	12.15	2,450	27,592
Iowa & Southwestern R'y.	Page	17.11	17.11	2,950	50,497
Iowa Transfer R'y.	Polk	.21	.21	30,000	6,300
Manchester & Onida R'y.	Delaware	8.00	8.00	2,500	19,000
Minneapolis & St. Louis R'y.			798.354	4,814	5,688,696
Southern Division	Brown	24.67			
	Hancock	25.71			
	Humboldt	21.42			
	Kosuth	7.60			
	Webster	35.21			
	Winnipeg	20.92			
	Worth	.81	128.67		
Southwestern Division	Bureau Vista	20.12			
	Clay	26.65			
	Delaware	7.02			
	Emmet	18.90	73.52		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Des Moines & Ft. Dodge R'y Des Moines to Angus-----	Boone ----- Dallas ----- Polk -----	1.70 26.98 8.56	37.24		
Des Moines & Ft. Dodge R'y Angus to Ruthven-----	Boone ----- Greene ----- Humboldt ----- Palo Alto ----- Pocahontas ----- Webster -----	1.28 23.06 6.34 20.49 16.74 32.47	100.38		
Iowa Central—Main Line-----	Cerro Gordo ----- Franklin ----- Hardin ----- Jasper ----- Mahaska ----- Marshall ----- Monroe ----- Poweshiek ----- Wapello ----- Worth -----	24.351 27.231 28.769 3.991 25.253 29.868 13.584 22.911 .010 13.531	189.499		
Belmond Branch -----	Franklin ----- Wright -----	15.700 6.655	22.355		
Iowa Central & Western Branch -----	Hancock ----- Kossuth ----- Wright -----	13.086 14.551 8.957	36.594		
Story City Branch -----	Marshall ----- Story -----	15.010 19.476	34.486		
State Center Branch-----	Jasper ----- Marshall -----	5.928 20.650	26.578		
Montezuma Branch -----	Poweshiek -----	13.610	13.610		
Newton Branch -----	Jasper ----- Mahaska ----- Poweshiek -----	23.206 7.382 .072	30.660		
Eastern Division -----	Henry ----- Jefferson ----- Keokuk ----- Louisa ----- Mahaska ----- Washington -----	19.148 1.792 26.343 21.919 14.436 11.724	95.362		
Muscatine North & South R'y--	Des Moines ----- Louisa ----- Muscatine -----	16.75 23.33 7.72	47.80		119,500
Omaha Bridge & Terminal R'y	Pottawattamie ----	.50	.50	14,014	5,007
Sioux City Bridge Company----	Woodbury -----	1.00	1.00	5,000	5,000
Sioux City Terminal R'y-----	Woodbury -----	1.57	1.57	10,000	15,700
Southern Iowa Traction Co.---	Appanoose ----- Monroe -----	13.40 10.767	24.167	2,250	54,376

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Tabor & Northern R'y-----	Mills -----	8.79	8.79	3,000	26,370
Union Pacific R'y-----			3.78	73,010	275,978
Main Line -----	Pottawattamie ----	2.06	2.06		
Union Avenue Line -----	Pottawattamie ----	1.72	1.72		
Wabash R'y -----			212.23	4,860	1,031,438
Main Line -----	Appanoose ----- Davis ----- Wapello -----	7.261 26.246 9.803	43.31		
Omaha & St. Louis Line-----	Fremont ----- Mills ----- Page ----- Pottawattamie ----	8.74 25.94 19.83 11.22	65.73		
Des Moines & St. Louis Line	Appanoose ----- Marion ----- Monroe ----- Polk -----	17.88 39.00 21.94 15.01	93.83		
Coal Switches -----	Marion -----	9.36	9.36		
Totals -----			9,975.641	\$7,879	78,509,203

TABLE NO. 3.

Railroads assessed on account of Sleeping Cars, with mileage and assessments for 1913.

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	19.89	\$ 167.00	\$ 3,322.00
Chicago, Burlington & Quincy Railway	1,993.632	40.00	79,745.28
Chicago Great Western Railway	772.021	46.00	35,513.06
Chicago, Milwaukee & St. Paul Railway	1,869.750	8.00	14,958.00
Chicago & North Western Railway	1,603.300	62.00	99,580.00
Chicago, Rock Island & Pacific Railway	2,368.374	40.00	94,750.56
Chicago, St. Paul, Minneapolis & Omaha Railway	14.430	70.00	1,010.10
Davenport, Rock Island & Northwestern Railway	33.910	40.00	1,356.40
Des Moines Union Railway	5.150	50.00	257.50
Dubuque & Sioux City Railroad	776.59	37.00	28,744.83
Dunkleth & Dubuque Bridge Company	1.01	37.00	37.37
Minneapolis & St. Louis Railway	798.334	14.00	11,176.66
Omaha Bridge & Terminal Railway	.50	14.00	7.00
Union Pacific Railway	5.78	338.00	1,953.64
Wabash Railway	212.23	28.00	5,942.44
Totals	9,672.432		\$ 347,378.00

TABLE NO. 4.

Assessment of equipment car companies and amount of tax assessed against said companies by the executive council, July 22, 1913, at forty-seven and 7-16 (.9477) 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	\$ 1,800.00	\$ 450.00	\$ 71.46
American Refrigerator Transit Company	20,000.00	5,000.00	792.70
Armour Car Lines Company	175,000.00	43,750.00	2,086.88
Arms Palace Horse Car Company	2,000.00	500.00	23.85
Central Fruit Dispatch	116,000.00	29,000.00	1,323.50
Chicago, New York & Boston Refrigerator Co.	22,400.00	5,600.00	977.12
Cold Blast Transportation Company	4,800.00	1,200.00	58.43
Cudahy Packing Company	105,000.00	26,250.00	1,352.18
Dairy Shippers Dispatch Company	4,500.00	1,125.00	55.06
Jacob Dold Packing Company-Refrigerator Car Co.	1,000.00	250.00	11.92
Doud Stock Car Company	500.00	125.00	5.90
General Chemical Company	1,300.00	325.00	14.31
F. J. Lewis Manufacturing Company	1,000.00	250.00	19.68
Libby, McNeill & Libby Company	1,300.00	325.00	14.31
Live Poultry Transportation Company	7,600.00	1,900.00	92.63
Mather Stock Car Company	10,000.00	2,500.00	119.25
Merchant's Dispatch Transportation Company	70,200.00	17,550.00	908.49
Milwaukee Refrigerator & Transit Company	14,000.00	3,500.00	166.95
Nelson Morris & Company	28,000.00	7,000.00	323.90
Pacific Fruit Express	130,000.00	32,500.00	1,451.00
Santa Fe Refrigerator Dispatch Company	60,000.00	15,000.00	715.50
St. Louis Refrigerator Car Co.-Lehigh-Bloch Bros	17,500.00	4,375.00	208.00
St. Louis Refrigerator Car Co.-Lehigh-Bloch Bros	11,300.00	2,825.00	132.56
Street & Western Stable Car Company	125,500.00	31,375.00	1,607.76
Swift Refrigerator Transportation Company	37,500.00	9,375.00	447.19
Union Refrigerator Transit Company	390,988.00	97,747.00	2,394.11
Union Tank Line Company			
Totals	\$ 1,175,688.00	\$ 290,917.00	\$14,619.94

TABLE NO. 5.

Length and Assessed Value of Railroads, by Counties.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Adair	37,567		256,879
Chicago, Burlington & Quincy-Creston & Northern Ry.	18,877	5,000	151,771
Chicago, Burlington & Quincy-Western Iowa R. R.	1,770	8,571	15,171
Chicago, Rock Island & Pacific-Iowa Division	8,92	62,537	62,537
Adams	29,862		243,000
Chicago, Burlington & Quincy-Main Line	25,322	5,900	206,406
Chicago, Burlington & Quincy-Creston Branch	2,900	5,900	21,307
Allamakee	67,480		525,175
Burlington, Cedar Rapids & Northern-Milwaukee Div.	1,172	12,055	14,127
Chicago, Milwaukee & St. Paul-Iowa & Dakota Div.	4,02	7,708	30,966
Chicago, Milwaukee & St. Paul-Debuque Div.	26,11	7,708	275,326
Chicago, Milwaukee & St. Paul-Waukon Branch	22,81	7,708	115,829
Missouri Iron Co.	3,14	1,300	4,779
Appanoose	111,711		980,349
Southern Iowa Traction Co.	12,40	2,300	30,120
Chicago, Burlington & Quincy-Knox & Western	29,20	8,000	234,700
Chicago, Burlington & Quincy-Chicago, Burl. & K. C.	17,97	8,000	144,679
Chicago, Burlington & Quincy-Iowa & St. Louis	5,43	8,000	43,627
Chicago, Rock Island & Pacific-Southwestern Div.	39,80	7,200	277,560
Wahash-Main Line	7,991	4,900	39,258
Wahash-Des Moines & St. Louis	27,88	4,900	136,807
Chicago, Milwaukee & St. Paul-Kansas City Div.	7,84	7,708	17,197
Centerville Light & Traction Company	7,84	1,000	23,520
Audubon	34,66		259,128
Atlantic, Northern & Southern	4,66	2,250	10,486
Chicago, Rock Island & Pacific-Audubon Branch	16,24	7,200	119,095
Chicago & North-Western-Iowa Southwestern Branch	11,65	10,000	116,512
Benton	91,25		772,172
Burlington, Cedar Rapids & Northern-Main Line	21,01	7,200	151,260
Burlington, Cedar Rapids & Northern-Pacific Div.	14,75	7,200	106,590
Chicago & North-Western-Main Line	28,84	10,000	288,400
Chicago & North-Western-Ottumwa, C. P. & St. P.	2,47	10,000	24,700
Chicago & North-Western-Iowa, Minn. & Northwestern	42	10,000	420,000
Chicago, Milwaukee & St. Paul-Chicago & C. B. Div.	24,07	7,708	185,331
Chicago, Milwaukee & St. Paul-Kansas City Div.	1,78	7,708	13,720
Black Hawk	168,772		1,132,001
Burlington, Cedar Rapids & Northern-Main Line	22,75	7,200	163,800
Chicago Great Western-Southwestern Branch	20,42	7,200	147,024
Chicago Great Western-Cedar Falls Branch	7,48	7,200	53,856
Debuque & Sioux City-Main Line	17,56	7,637	134,028
Debuque & Sioux City-Main Branch	7,59	7,637	58,000
Chicago & North-Western-Iowa, Minn. & Northwest	4,97	10,000	49,700
Waterloo, Cedar Falls & Northern Railway	36,70	4,300	158,190
Boone	127,56		890,219
Pt. Dodge, Des Moines & Southern Railway	12,35	3,000	37,050
Minneapolis & St. Louis-D. M. & Ft. D.-Angus South	1,70	4,614	7,844
Minneapolis & St. Louis-D. M. & Ft. D.-Angus North	1,28	4,614	5,906
Minneapolis & St. Louis-Main Line	1,72	4,614	7,955
Chicago & North-Western-Main Line	24,80	10,000	248,000
Chicago & North-Western-Iowa Ry. Coal & Mfg. Co.	3,25	10,000	32,500
Chicago & North-Western-Mohegan Branch	10,00	10,000	100,000
Chicago, Milwaukee & St. Paul-Chi. & C. B. Div.	7,82	7,708	60,344
Chicago, Milwaukee & St. Paul-D. M. Div.-Boone Line	15,38	7,708	118,640

TABLE NO. 5-CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Bremer	93,364		691,922
Burlington, Cedar Rapids & Northern-Main Line	4,19	7,200	30,120
Burlington, Cedar Rapids & Northern-Waverly Short Line	5,08	7,200	36,576
Chicago Great Western-Main Line	6,021	7,946	47,877
Chicago Great Western-Oliver-Clarion Branch	25,403	7,946	201,886
Chicago Great Western-Navy Branch	21,940	7,946	174,325
Debuque & Sioux City-Main Line	19,44	7,637	148,461
Waterloo, Cedar Falls & Northern Railway	10,49	4,300	45,005
Buchanan	64,677		490,682
Burlington, Cedar Rapids & Northern-Milwaukee Div.	25,83	7,200	185,920
Chicago Great Western-Main Line	11,205	7,946	89,544
Chicago Great Western-Southwestern Branch	2,805	7,946	22,480
Debuque & Sioux City-Main Line	24,99	7,637	189,765
Buena Vista	66,94		744,196
Chicago, Rock Island & Pacific-Gowrie & Northwestern	4,00	7,200	28,800
Minneapolis & St. Louis-Storm Lake Branch	20,12	4,614	92,834
Chicago & North-Western-Tulsa & Northwestern	23,77	10,000	237,700
Chicago, Milwaukee & St. P.-Des Moines Div.-Main Line	14,95	7,708	115,000
Chicago, M. & St. P.-Des Moines Div.-Storm Lake Br.	7,73	7,708	59,583
Debuque & Sioux City-Main Line	25,40	7,637	194,000
Butler	304,865		907,580
Burlington, Cedar Rapids & Northern-Main Line	21,00	7,200	151,200
Chicago Great Western-Oliver-Clarion Branch	27,745	7,946	220,492
Chicago & North-Western-Iowa, Minn. & Northwestern	31,11	10,000	311,100
Debuque & Sioux City-Main Line	24,65	7,637	188,143
Calhoun	154,017		1,190,100
Chicago, Rock Island & Pacific-Gowrie & Northwestern	16,30	7,200	118,560
Debuque & Sioux City-Main Line	14,87	7,637	113,561
Debuque & Sioux City-Omaha District	25,84	7,637	197,400
Chicago & North-Western-Tulsa & Northwestern	28,44	10,000	284,400
Chicago, Milwaukee & St. P.-Des Moines Div.-Main Line	29,20	7,708	225,080
Chicago, M. & St. P.-Des Moines Div.-Storm Lake Br.	11,79	7,708	90,914
Chicago Great Western-M. C. & P. D.-Main Line	14,97	7,946	118,821
Pt. Dodge, Des Moines & Southern	12,25	3,000	36,750
Carroll	120,37		1,112,975
Chicago & North-Western-Main Line	22,41	10,000	224,100
Chicago & North-Western-Maine River Branch	9,24	10,000	92,400
Chicago & North-Western-Iowa-Southwestern Branch	23,85	10,000	238,500
Chicago, Milwaukee & St. P.-Chi. & C. B. Div.	24,03	7,708	185,120
Chicago Great Western-M. C. & P. D.-Main Line	23,26	7,946	184,776
Cass	91,992		829,796
Chicago, Burlington & Quincy-Western Iowa Ry.	10,00	8,000	80,000
Chicago, Burlington & Quincy-Des Moines & Atlantic	2,557	8,000	20,456
Chicago, Rock Island & Pacific-Iowa Division	7,20	7,200	51,840
Chicago, Rock Island & Pacific-Audubon Branch	14,54	7,200	104,688
Chicago, Rock Island & Pacific-Oliver Branch	27,49	7,200	197,928
Atlantic, Northern & Southern Railway	16,25	6,250	101,563
Cedar	88,55		792,635
Burlington, Cedar Rapids & Northern-Main Line	8,94	7,200	64,272
Burlington, Cedar Rapids & Northern-Cedar R. & Clinton	26,13	7,200	188,016
Burlington, Cedar Rapids & Northern-Des Moines & Iowa & Des Moines	9,15	7,200	66,060
Chicago, Rock Island & Pacific-Main Line	24,08	10,000	240,800
Chicago & North-Western-Main Line	8,50	10,000	85,000
Chicago & North-Western-Stanwood & Tipton Branch	8,50	10,000	85,000
Chicago, Milwaukee & St. Paul-Des Moines & N. W.	2,96	7,708	22,823

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Cerro Gordo	159.106		1,273,295
Burlington, Cedar Rapids & Northern—Main Line	10.61	7,340	77,877
Chicago Great Western—M. C. & Ft. D.—Main Line	31.544	10,662	336,322
M. & St. L. Ry.—Iowa Central—Main Line	24.351	4,614	112,355
Chicago & North-Western—Iowa, Minn. & N. W.	29.01	10,662	309,305
Chicago, Milwaukee & St. Paul—Austin Branch	8.93	7,708	68,832
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.22	7,708	186,688
Mason City & Clear Lake Traction Company	14.62	4,500	65,790
Chicago, Rock Island & Pacific—St. Paul & K. C. Short L.	15.821	7,340	116,126
Cherokee	57.21		436,913
Dubuque & Sioux City—Onawa Branch	16.01	7,637	122,268
Dubuque & Sioux City—Sioux Falls Branch	11.40	7,637	87,062
Dubuque & Sioux City—Main Line	29.80	7,637	227,583
Chickasaw	58.866		459,317
Chicago Great Western—Main Line	25.526	7,946	202,830
Dubuque & Sioux City—Main Line	7.01	7,637	53,535
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	26.33	7,708	202,952
Clarke	46.418		373,201
Chicago, Burlington & Quincy—Main Line	25.822	8,040	207,609
Chicago, Burlington & Quincy—Des Moines & K. C.	20.596	8,040	165,592
Clay	109.71		691,130
Chicago, Rock Island & Pacific—Gowrie & N. W.	25.97	7,340	190,620
Minneapolis & St. Louis—Storm Lake Branch	26.55	4,614	122,852
Chicago & North-Western—Toledo & Northwestern	5.70	10,662	60,773
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.31	7,708	187,381
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	7.70	7,708	59,352
Chicago, Mil. & St. P.—Des Moines Div.—Main Line	19.48	7,708	150,152
Clayton	132.28		1,019,614
Chicago, Milwaukee & St. Paul—Dubuque Div.	36.22	7,708	279,184
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	22.68	7,708	174,817
Chicago, Milwaukee & St. Paul—Elkader Branch	19.20	7,708	147,994
Chicago, Milwaukee & St. Paul—Volga Branch	42.01	7,708	323,813
Chicago, Milwaukee & St. Paul—Davenport & N. W.	12.17	7,708	93,806
Clinton	188.55		1,611,154
Davenport, Rock Island & Northwestern	9.12	6,540	59,645
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	14.50	7,340	106,430
Chicago & North-Western—Main Line	40.17	10,662	428,292
Chicago & North-Western—Iowa Midland Branch	33.40	10,662	356,111
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	36.14	7,708	278,567
Chicago, Milwaukee & St. Paul—Davenport & N.	12.28	7,708	94,654
Chicago, Milwaukee & St. Paul—Maquoketa Branch	21.50	7,708	165,722
Chicago, Milwaukee & St. Paul—Clinton Branch	10.58	7,708	81,551
Iowa & Illinois Railway	10.86	3,700	40,182
Crawford	158.132		1,452,729
Dubuque & Sioux City—Omaha Dist.	33.17	7,637	253,319
Chicago & North-Western—Main Line	31.60	10,662	336,919
Chicago & North-Western—Boyer Valley Branch	17.94	10,662	191,276
Chicago & North-Western—Soldier River Branch	28.44	10,662	303,227
Chicago & North-Western—Iowa Southwestern Branch	1.83	10,662	19,511
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	12.50	7,708	96,350
Chicago, Milwaukee & St. Paul—Sioux City Branch	30.78	7,708	237,252
Chicago Great Western—M. C. & Ft. D.—Main Line	1.872	7,946	14,875

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Dallas	126.75		757,592
Interurban Railway	21.18	3,500	74,130
Chicago, Rock Island & Pacific—Iowa Div.	17.54	7,340	128,742
Minneapolis & St. Louis—Des Moines & Ft. Dodge Div.	26.18	4,614	120,885
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.72	7,708	190,542
Chicago, Mil. & St. Paul—Des Moines Div.—Main Line	26.71	7,708	205,881
Chicago, Mil. & St. Paul—Des Moines Div.—Boone Line	9.63	7,708	74,133
Davis	65.446		426,098
Chicago, Burlington & Quincy—Chi. Burl. & K. C.	15.45	8,040	124,218
Chicago, Rock Island & Pacific—Southwestern Div.	22.89	7,340	168,013
Chi., Rock Island & Pacific—Keokuk & Des Moines Div.	.86	7,340	6,312
Wabash—Main Line	26.246	4,800	125,985
Decatur	96.712		777,563
Chicago, Burlington & Quincy—Chariton Branch	15.907	8,040	127,862
Chicago, Burlington & Quincy—Leon, Mt. Ayr & S. W.	25.639	8,040	206,137
Chicago, Burlington & Quincy—Humboldt & Shenandoah	14.35	8,040	115,374
Chicago, Burlington & Quincy—Keokuk & Western	14.18	8,040	114,007
Chicago, Burlington & Quincy—Des Moines & K. C.	26.636	8,040	214,153
Delaware	109.064		802,364
Chicago Great Western—Main Line	25.624	7,946	203,608
Dubuque & Sioux City—Main Line	24.46	7,637	186,801
Dubuque & Sioux City—Cedar Rapids Branch	14.67	7,637	111,953
Manchester & Oneida Railway	8.60	2,500	21,500
Chicago, Milwaukee & St. Paul—Davenport & N. W.	28.96	7,708	223,223
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.95	7,708	61,279
Des Moines	77.976		519,306
Burlington, Cedar Rapids & Northern—Main Line	21.18	7,340	155,461
Chicago, Burlington & Quincy—Main Line	18.07	8,040	145,283
Chicago, Burlington & Quincy—Keokuk & St. P.	8.98	8,040	72,199
Chicago, Burlington & Quincy—Burlington & N. W.	12.946	8,040	104,088
Muscatine North & South R. R.	16.75	2,500	41,875
Dickinson	50.07		350,462
Burl., Cedar Rapids & Northern—C. R. I. F. & N. W.	29.82	7,340	218,879
Minneapolis & St. Louis—Storm Lake Branch	7.92	4,614	36,543
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	12.33	7,708	95,040
Dubuque	123.266		955,504
Chicago, Burlington & Quincy—Northern Div.	.532	8,040	4,277
Chicago, Great Western—Main Line	31.204	7,946	247,947
Chicago, Milwaukee & St. Paul—Dubuque Div.	32.81	7,708	252,899
Chicago, Milwaukee & St. Paul—Cascade Branch	19.50	7,708	150,306
Dubuque & Sioux City—Main Line	30.42	7,637	232,317
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.79	7,708	60,045
Dunleith & Dubuque Bridge Co.	1.01	7,637	7,713
Emmet	73.03		553,430
Burl., Cedar Rapids & Northern—Germania Div.	20.02	7,340	146,947
Burl., Cedar Rapids & Nor.—Cedar Rapids, I. F. & N. W.	16.10	7,340	118,068
Minneapolis & St. Louis—Storm Lake Branch	18.93	4,614	87,343
Chicago & North-Western—Fox Lake Branch	18.78	10,662	200,232
Fayette	132.161		1,010,359
Chicago Great Western—Oelwein-Clarion Branch	7.349	7,946	58,395
Burlington, Cedar Rapids & Northern—Milwaukee Div.	44.45	7,340	326,293
Burl., Cedar Rapids & Northern—Chi., Decorah & Minn.	.31	7,340	2,275
Chicago Great Western—Main Line	19.841	7,946	157,656
Chicago Great Western—Southwestern Branch	6.991	7,946	55,550
Chicago Great Western—Volga Branch	16.20	7,708	124,870
Chicago, Milwaukee & St. Paul—Davenport & N. W.	37.02	7,708	285,350

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Floyd	80.730		520,252
Burlington, Cedar Rapids & Northern—Main Line	20.38	7,340	149,589
Dubuque & Sioux City—Main Branch	19.18	7,637	146,478
Chicago & North-Western—Iowa, Minnesota & N. W.	.02	10,662	213
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.82	7,708	191,312
Charles City Western Ry.	16.33	2,000	32,660
Franklin	106.319		678,661
Burl., Cedar Rapids & Nor.—Cedar Rap., I. F. & N. W.	12.43	7,340	91,236
Chicago Great Western—Mason City & Ft. D.—Main Line	.53	7,946	4,211
Chicago Great Western—Oelwein-Clarion Branch	24.195	7,946	192,253
Dubuque & Sioux City—Main Line	1.10	7,637	8,401
M. & St. L. Ry.—Iowa Central—Main Line	27.231	4,614	125,644
M. & St. L. Ry.—Belmond Branch	15.70	4,614	72,440
Chicago, R. I. & P. Ry.—St. Paul & K. C. Short Line	25.133	7,340	184,476
Fremont	70.403		538,246
Chicago, Burlington & Quincy—Neb. City Branch	19.741	8,040	158,718
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	12.139	8,040	97,597
Chicago, Burlington & Quincy—K. City, St. J. & O. B.	29.783	8,040	239,455
Wabash—Omaha & St. Louis Line	8.74	4,860	42,476
Greene	75.72		578,534
Minneapolis & St. Louis—Des Moines & Ft. Dodge Div.	23.06	4,614	106,399
Chicago & North-Western—Main Line	24.19	10,662	257,914
Chicago, Milwaukee & St. Paul—Des Moines Div.—Main Line	27.36	7,708	210,891
Ft. Dodge, Des Moines & Southern	1.11	3,000	3,330
Grundy	65.455		580,106
Burlington, Cedar Rapids & Northern—Pacific Div.	14.85	7,340	108,069
Burlington, Cedar Rapids & Northern—C. R., I. F. & N. W.	11.39	7,340	83,603
Chicago Great Western—Southwestern Branch	7.955	7,946	63,210
Chicago & North-Western—Iowa, Minn. & N. W.	18.47	10,662	196,927
Chicago & North-Western—Toledo & Northwestern	12.79	10,662	136,367
Guthrie	70.34		529,738
Chicago, Rock Island & Pacific—Iowa Div.	19.30	7,340	141,662
Chicago, Rock Island & Pacific—Guthrie Center Branch	14.51	7,340	106,503
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	19.54	7,708	150,614
Chicago, Milwaukee & St. Paul—Des Moines Div.—Main Line	16.99	7,708	130,959
Hamilton	81.442		751,079
Crooked Creek Railroad & Coal Company	5.812	2,250	13,077
Chicago & North-Western—Des Moines & Minneapolis	7.45	10,662	79,432
Chicago & North-Western—Toledo & N. W.	45.58	10,662	485,974
Dubuque & Sioux City—Main Line	22.60	7,637	172,596
Hancock	108.696		700,958
Burlington, C. R. & N.—Garner Div.	21.09	7,340	154,801
Burlington, C. R. & N.—C. R., I. F. & N. W.	24.66	7,340	181,004
M. & St. L. Ry.—Iowa Central & Western	13.086	4,614	60,379
Minneapolis & St. Louis—Main Line	25.71	4,614	118,626
Chicago, M. & St. P.—Iowa & Dakota Div.	24.15	7,708	186,148
Hardin	148.849		1,191,301
Burlington, C. R. & N.—C. R., I. F. & N. W.	17.89	7,340	131,313
M. & St. L. Ry.—Iowa Central—Main Line	28.769	4,614	132,740
Chicago & North-Western—Toledo & N. W.	24.81	10,662	264,524
Chicago & North-Western—Alden Branch	26.40	10,662	281,477
Dubuque & Sioux City—Main Line	23.75	7,637	181,379
Chicago, R. I. & P. Ry.—St. Paul & K. C. Short Line	27.23	7,340	199,868

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Harrison	114.216		1,102,808
Dubuque & Sioux City—Omaha District	29.42	7,637	224,680
Chicago & North-Western—Main Line	30.33	10,662	323,378
Chicago & North-Western—Soldier River Branch	13.12	10,662	139,885
Chicago & North-Western—Sioux City Branch	32.40	10,662	345,449
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	7.01	7,708	54,033
Chicago Great Western—Mason City & Ft. D.—Main Line	1.936	7,946	15,383
Henry	75.631		542,472
Chicago, Burlington & Quincy—Main Line	19.364	8,040	155,686
Chicago, Burlington & Quincy—Ft. Madison Branch	2.670	8,040	21,467
Chicago, Burlington & Quincy—Burlington & Western	10.679	8,040	85,859
Chicago, Burlington & Quincy—Burlington & Northwestern	9.520	8,040	76,541
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	14.25	8,040	114,570
M. & St. L.—Eastern Div.	19.148	4,614	88,349
Howard	38.918		303,440
Chicago Great Western—Main Line	13.038	7,946	103,800
Chicago Great Western—Wisconsin, M. & P.	1.50	7,946	11,919
Chicago, Milwaukee & St. P.—Iowa-Minn. Div.	24.38	7,708	187,921
Humboldt	89.89		695,403
Burl., C. R. & N.—Cedar Rapids, I. F. & Northwestern	24.99	7,340	183,427
Minneapolis & St. Louis—Des Moines & Ft. D. Div.	6.34	4,614	29,253
Minneapolis & St. Louis—Main Line	23.42	4,614	108,060
Chicago & North-Western—Toledo & N. W.	35.14	10,662	374,663
Ida	40.38		423,816
Dubuque & Sioux City—Onawa Branch	2.22	7,637	16,954
Chicago & North-Western—Maple River Branch	38.16	10,662	406,862
Iowa	57.93		437,232
Chicago, Rock Island & Pacific—Iowa Division	25.25	7,340	185,335
Chicago, Milwaukee & St. Paul—Kansas City Division	32.68	7,708	251,897
Jackson	89.57		733,533
Chicago & North-Western—Iowa Midland Branch	14.60	10,662	155,666
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division	13.02	7,708	100,358
Chicago, Milwaukee & St. Paul—Dubuque Division	31.04	7,708	239,256
Chicago, Milwaukee & St. Paul—Cascade Branch	16.12	7,708	124,253
Chicago, Milwaukee & St. Paul—Maquoketa Branch	2.89	7,708	22,276
Chicago, Milwaukee & St. Paul—Green Island Branch	11.90	7,708	91,725
Jasper	138.991		881,203
Colfax Northern—Main Line	6.00	2,250	13,500
Colfax Northern—Seever's Line	6.50	2,250	14,625
Chicago Great Western—Southwestern Branch	18.906	7,946	150,942
Chicago, Rock Island & Pacific—Iowa Division	34.38	7,340	252,349
Chicago, Rock Island & Pacific—Newton & Monroe Branch	17.02	7,340	124,927
Chicago, Rock Island & Pacific—Keokuk & Des Moines	17.52	7,340	128,597
M. & St. L. Ry.—Iowa Central—Main Line	3.991	4,614	18,414
M. & St. L. Ry.—State Center Branch	5.928	4,614	27,352
M. & St. L.—Newton Branch	23.206	4,614	107,072
Interurban Railway	5.45	3,500	19,075
Ft. Dodge, Des Moines & Southern Railway	24.35	1,000	24,350
Jefferson	87.552		677,994
Chicago, Burlington & Quincy—Main Line	24.586	8,040	197,671
Chicago, Burlington & Quincy—Ft. Madison Branch	13.00	8,040	104,520
Chicago, Burlington & Quincy—Burlington & Western	17.784	8,040	142,983
Chicago, Rock Island & Pacific—Southwestern Division	26.37	7,340	193,556
M. & St. L.—Eastern Division	1.792	4,614	8,268
Chicago, Milwaukee & St. P.—Rutledge-Muscantine Div.	4.02	7,708	30,986

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Johnson			
Burlington, Cedar Rapids & Northern—Main Line	91.17		692,500
Burl., Cedar Rapids & Nor.—Muscatine Division	16.65	7,340	117,807
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	7.96	7,340	58,320
Burl., Cedar Rapids & Nor.—Iowa City & Western	12.15	7,340	89,181
Chicago, Rock Island & Pacific—Iowa Division	10.59	7,340	76,822
Iowa R'y & Light Co.	27.30	7,340	199,648
	18.22	7,300	67,784
Jones			
Chicago & North-Western—Iowa Midland Branch	100.74		819,544
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	22.58	10,602	240,913
Chicago, Milwaukee & St. Paul—Davenport & N. W.	25.54	7,708	196,862
Chicago, Milwaukee & St. Paul—Dubuque & Northwestern	27.67	7,708	213,290
Chicago, Anamosa & Northern Railway	19.78	7,708	152,464
	4.77	2,500	11,925
Keokuk			
Chicago, Milwaukee & St. Paul—Muscatine Div.	153.966		1,138,500
Burlington, C. R. & N.—Iowa City & Western	7.28	7,300	53,101
Chicago, Burlington & Quincy—Burlington & Western	31.36	7,340	230,182
Chicago, Rock Island & Pacific—Oskaloosa Div.	13.445	8,040	108,082
Chicago, Rock Island & Pacific—Oskaloosa Div.	25.79	7,340	189,259
M. & St. L.—Eastern Div.	36.343	4,614	121,547
Chicago & North-Western—Ottumwa, C. F. & St. Paul	10.59	10,602	112,081
Chicago, Milwaukee & St. P.—Kansas City Div.	30.76	7,708	237,068
Kossuth			
Burlington, Cedar Rapids & Nor.—Germania Div.	144.601		1,503,383
Burlington, Cedar Rapids & Nor.—Garnier Div.	25.82	7,340	189,519
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	3.61	7,340	26,467
M. & St. L.—Iowa Central & Western	10.27	7,340	75,352
Minneapolis & St. Louis—Main Line	14.531	4,614	67,128
Chicago & North-Western—Fox Lake Branch	7.80	4,614	35,969
Chicago & North-Western—Tulsa & Northwestern	11.73	10,602	125,278
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division	46.51	10,602	493,860
	34.35	7,708	265,400
Lee			
Atkinson, Topeka & Santa Fe Railway	120.646		1,605,104
Chicago, Burlington & Quincy—Fort Madison Branch	19.89	25,153	500,492
Chicago, Burlington & Quincy—Chl., B. & K. C.	25.64	8,040	206,146
Chicago, Burlington & Quincy—Keokuk & St. Paul	16.80	8,040	135,765
Chicago, Burlington & Quincy—Keokuk & St. Paul	33.295	8,040	267,700
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	36.75	8,040	295,470
Chicago, Rock Island & Pacific—Keokuk & Des Moines	37.18	7,340	273,801
Linn			
Iowa Railway & Light Co.	191.31		1,453,227
Burlington, Cedar Rapids & Nor.—Main Line	10.63	5,300	56,310
Burlington, Cedar Rapids & Nor.—Milwaukee Div.	21.67	7,340	159,026
Dubuque & Sioux City—Cedar Rapids Branch	21.69	7,340	154,801
Chicago & North-Western—Main Line	27.78	7,667	212,156
Chicago, Milwaukee & St. Paul—Chl. & C. B. Div.	29.28	10,602	310,249
Chicago, Milwaukee & St. Paul—Kansas City Div.	25.85	7,708	199,532
Chicago, Milwaukee & St. Paul—Dubuque & Northwestern	17.54	7,708	135,198
Cedar Rapids & Marion	8.11	7,708	62,412
Chicago, Anamosa & Northern Railway	17.49	8,200	143,665
	12.37	2,500	31,425
Louis			
Chicago, Milwaukee & St. Paul—Muscatine Line	96.667		541,172
Muscatine, North & South	6.11	7,708	47,090
Burlington, Cedar Rapids & Northern—Main Line	13.32	2,500	33,250
Chicago, Burlington & Quincy—Burl. & Northwestern	23.15	7,340	169,921
Chicago, Rock Island & Pacific—Southwestern Div.	2.18	8,040	17,510
M. & St. L.—Eastern Division	18.20	7,340	133,587
	31.515	4,614	145,124

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Lucas			
Chicago, Burlington & Quincy—Main Line	69.965		548,366
Chicago, Burlington & Quincy—Chariton Branch	26.855	5,000	134,388
Chicago, Burlington & Quincy—Chariton, D. M. & Southern	15.741	8,040	126,478
C., R. I. & P.—St. P. & K. C. Short Line in construction	20.32	7,340	148,140
Lyon			
Great Northern Railway	119.49		922,007
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	18.42	6,400	118,546
Chicago, St. P., Minn. & Omaha—Rock River Branch	37.82	7,340	277,500
Dubuque & Sioux City—Sioux Falls Branch	17.44	13,970	243,627
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	24.28	7,067	171,274
Chicago, Milwaukee & St. P.—Sioux City & Dak. Div.	9.42	7,308	68,809
	3.04	7,708	23,432
Madison			
Chicago, Burlington & Quincy—Des Moines & K. C.	35.327		416,373
Chicago Great Western—Southwestern Branch	12.379	8,040	99,527
Chicago, Rock Island & Pacific—Iowa Division	19.488	7,946	154,832
Chicago, Rock Island & Pacific—D. M., Indianapolis & W.	8.50	7,340	62,260
	13.37	7,340	99,504
Mahaska			
Burlington, Cedar Rapids & Nor.—Iowa City & Western	161.217		1,176,063
Chicago, Burlington & Quincy—Burlington & Western	4.27	8,040	34,375
Chicago, Rock Island & Pacific—Oskaloosa Division	29.746	8,040	239,038
Chicago, Rock Island & Pacific—Keokuk & Des Moines	26.87	7,340	197,126
Chicago, Rock Island & Pacific—Keokuk & Des Moines	21.35	7,340	156,709
M. & St. L. Ry.—Iowa Central—Main Line	25.252	4,614	116,211
M. & St. L.—Newton Branch	7.582	4,614	34,900
M. & St. L.—Eastern Division	14.426	4,614	66,908
Chicago & North-Western—Ottumwa, C. F. & St. Paul	13.65	10,602	144,643
Chicago & North-Western—Southern Iowa R'y Branch	19.15	10,602	202,177
Oskaloosa & Buxton Electric Railway	2.50	2,700	6,750
Marion			
Chi., Burl. & Quincy—Albia, Knoxville & Des Moines	120.124		876,196
Chicago, Rock Island & Pacific—Oskaloosa Division	29.304	8,040	235,200
Chicago, Rock Island & Pacific—Keokuk & Des Moines	12.61	7,340	92,607
Chicago, Rock Island & Pacific—Keokuk & Des Moines	14.65	7,340	107,523
Wabash—Des Moines & St. Louis	29.00	8,040	232,960
Wabash—Coal Switches	9.36	4,960	46,800
Chicago, Burlington & Quincy—Burlington & Western	803	8,040	6,436
C., R. I. & P.—St. Paul & K. C. Short Line in construction	16.36	7,340	120,089
Marshall			
Chicago Great Western—Southwestern Branch	148.646		1,037,372
M. & St. L. Ry.—Iowa Central—Main Line	31.848	7,946	253,094
M. & St. L.—Story City Branch	29.809	4,614	137,611
Chicago & North-Western—Main Line	13.01	4,614	60,256
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	35.50	10,602	375,104
M. & St. L. Ry.—State Center Branch	25.28	7,708	194,838
	20.65	4,614	95,579
Mills			
Tabor & Northern Railway	99.717		674,022
Chicago, Burlington & Quincy—Main Line	8.79	2,000	17,580
Chicago, Burlington & Quincy—Seb. City, S. & N. E.	27.025	8,040	217,009
Chicago, Burlington & Quincy—Hastings & Ayer	6.913	4,060	27,701
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.	10.483	8,040	84,283
Wabash—Omaha & St. Louis Line	25.54	4,460	113,000
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.	17.562	8,040	141,422
Mitchell			
Chicago Great Western—Main Line	74.614		581,567
Chicago Great Western—Mason C. & Ft. D.—Main Line	9.008	7,946	71,729
Dubuque & Sioux City—Mason Branch	2.506	7,340	18,397
Dubuque & Sioux City—Siouxville Branch	22.72	7,027	159,513
Dubuque & Sioux City—St. Paul—Austin Branch	7.93	7,027	55,661
Chicago, Milwaukee & St. Paul—Austin Branch	2.75	7,708	21,177
Chicago Great Western—Wm., Minn. & Pacific	21.90	7,946	175,060

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Monona	115.79		1,081,537
Dubuque & Sioux City—Omaha Branch	18.22	7,637	139,605
Chicago & North-Western—Maple River Branch	34.50	1,602	55,259
Chicago & North-Western—Soldier River Branch	19.73	10,002	197,574
Chicago & North-Western—Sioux City Branch	35.73	10,002	357,546
Chicago, Milwaukee & St. Paul—Sioux City Branch	37.53	7,708	291,393
Monroe	107.843		636,805
Southern Iowa Traction Co.	19.787	2,250	44,295
Chicago, Burlington & Quincy—Main Line	37.915	8,040	304,637
Chicago, Burlington & Quincy—Abbia, Knoxville & D. M.	10.772	8,040	86,607
Wabash—Des Moines & St. Louis Line	37.54	4,800	180,620
M. & St. L. Ry.—Iowa Central—Main Line	13.584	4,814	65,056
Chicago & North-Western—Southern Iowa Branch	1.40	10,002	14,002
Chicago, Milwaukee & St. Paul—K. C. Division	10.47	7,708	80,712
Abbia Interurban Railway	17.00	2,500	42,500
Montgomery	65.047		496,748
Chicago, Burlington & Quincy—Main Line	25.802	8,040	207,522
Chicago, Burl. & Quincy—Brownsville & Nodaway Valley	2.418	8,040	19,441
Chicago, Burl. & Quincy—Nebraska City Branch	7.953	8,040	63,951
Chicago, Burlington & Quincy—Red Oak & Atlantic	12.453	8,040	100,000
Atlantic Northern & Southern Railway	18.67	2,250	41,855
Muscataine	145.67		806,530
Chicago, Milwaukee & St. Paul—Muscataine Line	19.72	7,708	152,878
Muscataine, North & South Railway	7.72	2,500	19,300
Burlington, Cedar Rapids & Nor.—Main Line	18.91	7,340	138,790
Burlington, Cedar Rapids & Nor.—Muscataine Div.	19.21	7,340	141,041
Chicago, Rock Island & Pacific—Iowa Div.	24.55	2,540	62,350
Burl. Cedar Rapids & Nor.—Davenport, Iowa & Dakota	7.13	7,340	52,351
Chicago, Rock Island & Pacific—Southwestern Div.	22.77	7,340	167,122
Chicago, Rock Island & Pacific—Wilton Branch	11.97	7,340	87,800
Davenport & Muscatine Ry.	16.49	8,000	131,900
O'Brien	96.02		850,257
Chicago, Rock Island & Pacific—Gorrie & Northwestern	13.22	7,340	97,055
Chicago, St. Paul, Minn. & Omaha—Main Line	6.61	12,970	85,762
Dubuque & Sioux City—Sioux Falls Branch	27.37	7,637	209,055
Chicago & North-Western—Toledo & Northwestern	35.30	10,002	353,749
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.02	7,708	185,146
Oceola	67.70		541,502
Burlington, Cedar Rapids & Nor.—O. R., I. F. & N. W.	36.29	7,340	267,559
Chicago, Rock Island & Pacific—Gorrie & Northwestern	13.22	7,340	97,055
Chicago, St. Paul, Minn. & Omaha—Main Line	37.39	12,970	485,181
Page	101.512		791,294
Chicago, Burlington & Quincy—Neb. City Branch	11.80	8,040	94,822
Chicago, Burl. & Quincy—Brownsville & Nodaway V. Branch	22.81	8,040	182,292
Chl., Burl. & Quincy—Clarinda Springs & S. W.	17.798	8,040	142,555
Chicago, Burlington & Quincy—Humboldt & Shenandoah	27.13	8,040	218,125
Chicago, Burlington & Quincy—Tarkio Valley R. R.	2.174	8,040	17,479
Wabash—Omaha & St. Louis Line	19.83	4,800	95,274
Iowa & Southwestern Ry.	17.11	2,250	38,497
Palo Alto	74.86		611,677
Burlington, O. R. & Nor.—O. R., Iowa Falls & N. W.	27.29	7,340	200,290
Minneapolis & St. Louis—Des Moines & Ft. Dodge	29.49	4,814	141,251
Chicago & North-Western—Fox Lake Branch	2.74	10,002	27,504
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	24.34	7,708	187,613

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Plymouth	115.12		882,143
Great Northern Railway	25.29	6,460	164,122
Chicago, St. P., Minn. & Omaha—Main Line	9.48	12,970	122,638
Chicago, Burlington & Quincy—Maple River Branch	15.00	7,708	115,620
Chicago, Milwaukee & St. Paul—Sioux City & Dakota	18.23	7,637	139,712
Dubuque & Sioux City—Main Line—LeMars West	18.24	7,637	139,712
Chicago & North-Western—Hawarden Branch	30.25	10,002	302,784
Pocahontas	91.10		710,219
Minneapolis & St. Louis—Des Moines & Ft. Dodge	19.74	4,814	95,274
Chicago, Rock Island & Pacific—Gorrie & Northwestern	29.49	7,340	216,796
Chicago & North-Western—Toledo & Northwestern	24.18	10,002	241,807
Chicago, Milwaukee & St. Paul—Des Moines Div.—Main Line	11.01	7,708	84,605
Chicago, Milwaukee & St. Paul—Main Line	9.77	7,637	74,613
Pole	148.587		2,708,010
Minneapolis & St. Louis—Des Moines & Ft. Dodge	8.56	4,814	40,999
Wabash—Des Moines & St. Louis Line	15.01	4,800	72,000
Chicago & North-Western—Des Moines & Minn. Branch	24.16	10,002	241,807
Chicago & North-Western—Des Moines & Minn. Div.—Main Line	1.03	7,708	7,947
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	20.01	7,708	154,217
Chicago, Milwaukee & St. Paul—Des Moines Div.—Boone Line	1.47	15,000	22,500
Des Moines Western Railway	27.25	3,900	106,425
Interurban Railway	5.15	105,066	541,489
Des Moines Union Railway	16.25	8,040	130,650
Chl., Burl. & Quincy—Abbia, K. & D. M. and D. M. & K.	7.425	8,040	59,721
Chicago, Burl. & Quincy—Des Moines & Kansas City	39.048	7,940	310,511
Chicago Great Western—Southwestern Branch	27.73	7,340	203,588
Chicago, Rock Island & Pacific—D. M. Div., Indianapolis & W.	8.90	7,340	65,299
Chicago, Rock Island & Pacific—D. M. Div., Indianapolis & W.	17.14	7,340	125,603
Chicago, Rock Island & Pacific—Keokuk & D. M.	.01	11,000	11,000
Des Moines Terminal Railway	21	20,000	420,000
Iowa Transfer Railway	14.90	3,000	44,770
Fort Dodge, Des Moines & Southern	8.03	1,000	8,030
Ft. Dodge, Des Moines & Southern	20.266	7,340	148,751
Chicago, Rock Island & Pacific—St. Paul & K. C. Short Line	800.917		1,742,089
Pottawattamie	.50	10,014	5,007
Omaha Bridge & Terminal Railway	1.099	8,040	8,840
Chicago, Burlington & Quincy—Red Oak & Atlantic	5.344	8,040	42,951
Chicago, Burlington & Quincy—Hastings & Avoca	8.280	8,040	66,571
Chicago, Burlington & Quincy—K. C., St. J. & C. B.	45.29	7,340	332,439
Chicago, Rock Island & Pacific—Iowa Division	17.73	7,340	129,138
Chicago, Rock Island & Pacific—Carson Branch	1.16	7,340	8,514
Chicago, Rock Island & Pacific—Illinois Branch	11.22	4,800	54,222
Chicago, Rock Island & Pacific—Main Line	19.73	7,637	150,614
Wabash—Omaha & St. Louis Line	9.06	12,010	108,603
Dubuque & Sioux City—Omaha Branch	1.72	12,010	20,657
Union Pacific—Main Line	19.06	10,002	190,548
Union Pacific—Union Avenue Line	36.39	7,708	280,596
Chicago & North-Western—Main Line	28.347	7,940	225,545
Chicago, Milwaukee & St. Paul—Chl. & Council Bl. Div.	13.13	2,000	26,260
Chicago Great Western—Mason City & Ft. D.—Main Line	96.013		695,440
Iowa & Omaha Short Line	6.50	7,340	47,710
Poweshiek	25.69	7,340	188,250
Burlington, Cedar Rapids & Northern—Iowa City & Western	22.911	4,814	110,111
Chicago, Rock Island & Pacific—Iowa Division	13.61	4,814	65,299
M. & St. L. Ry.—Montezuma Branch	.072	4,814	348
M. & St. L. Ry.—Newton Branch	27.23	10,002	272,326
Chicago & North-Western—Ottumwa, C. F. & St. P.			

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed values
Ringgold	79.821		629,554
Chicago, Burl. & Quincy—Leon, Mt. Airy & S. Western	28.642	8,940	256,292
Chicago, Burl. & Quincy—Huronston & Shenandoah	27.298	8,940	243,852
Chicago Great Western—Southwestern Branch	23.911	7,946	189,987
Sac	107.52		1,022,580
Dubuque & Sioux City—Omaha District	14.96	7,627	114,777
Chicago & North-Western—Maple River Branch	34.02	10,662	362,984
Chicago & North-Western—Boyer Valley Branch	13.65	7,340	100,111
Chicago & North-Western—Toledo & Northwestern	8.57	10,662	91,353
Chicago, Milwaukee & St. P.—Des Moines—Storm Lake Br.	19.15	7,708	147,698
Scott	155.99		1,618,749
Davenport, Rock Island & Northwestern Ry.	24.79	6,540	162,127
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	25.94	7,340	188,138
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dakota	13.65	7,340	100,111
Chicago, Rock Island & Pacific—Iowa Division	13.77	8,040	110,622
Chicago, Rock Island & Pacific—Southwestern Div.	12.19	7,340	88,814
Chicago, Milwaukee & St. Paul—Davenport & N. W.	26.54	7,708	204,520
Chicago, Milwaukee & St. Paul—Muscatine Branch	7.80	7,708	60,122
Chicago, Milwaukee & St. Paul—Muscatine Line	.64	7,708	4,953
Iowa & Illinois Railway	22.19	2,706	82,105
Davenport & Muscatine Railway	8.57	3,000	25,620
Shelby	95.824		779,042
Atlantic Northern & Southern Railway	3.00	2,250	6,750
Chicago, Rock Island & Pacific—Iowa Div.	6.42	7,340	47,123
Chicago, Rock Island & Pacific—Harian Branch	30.73	7,340	225,738
Chicago, North-Western—Iowa Southwestern Branch	18.72	10,662	199,563
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.11	7,708	185,840
Chicago Great Western—Mason C. & Ft. D.—Main Line	22.844	7,946	181,978
Sioux	156.48		1,443,829
Great Northern Railway	27.30	6,900	188,177
Chicago, St. Paul, Minn. & Omaha Main Line	22.00	13,970	307,540
Dubuque & Sioux City—Sioux Falls Branch	7.08	7,627	54,020
Chicago & North-Western—Toledo & N. W.	35.06	10,662	373,830
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.08	7,708	224,146
Chicago, Milwaukee & St. Paul—Sioux City & Dakota Div.	16.38	7,708	126,111
Chicago, Milwaukee & St. Paul—Eden Branch	8.59	7,708	66,235
Chicago & North-Western—Hawarden Branch	7.65	10,662	81,331
Chicago & North-Western—Hawarden Branch on T. & N. W.	2.37	10,662	25,269
Story	104.45		1,084,623
Minneapolis & St. Louis—Story City Branch	19.476	4,614	89,892
Chicago & North-Western—Main Line	24.25	10,662	258,240
Chicago & North-Western—Des Moines & Minneapolis	35.73	10,662	379,533
Chicago, Milwaukee & St. P.—Chi. & C. B. Div.	24.79	7,708	191,963
Fort Dodge, Des Moines & Southern	17.61	3,000	52,830
Fort Dodge, Des Moines & Southern	8.15	1,000	8,150
Chicago, Rock Island & Pac. Ry.—St. P. & K. C. Short Line	28.614	7,340	210,057
Tama	138.025		1,278,825
Burlington, Cedar Rapids & Nor.—Pacific Div.	28.17	7,340	207,308
Chicago Great Western—Southwestern Branch	12.628	7,946	100,423
Chicago & North-Western—Main Line	35.34	10,662	375,125
Chicago & North-Western—Ottumwa, C. F. & St. P.	11.10	10,662	118,352
Chicago & North-Western—Iowa, Minn. & N. W.	30.31	10,662	323,165
Chicago & North-Western—Toledo & Northwestern	22.14	10,662	236,057
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	26.43	7,708	203,877
Iowa Railway & Light Company	2.87	2,700	7,740

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed values
Taylor	69.802		685,303
Chicago, Burlington & Quincy—Creston Branch	25.008	8,940	223,554
Chicago, Burlington & Quincy—Huronston & Shenandoah	27.900	8,940	248,760
Chicago Great Western—Southwestern Branch	7.794	7,946	61,939
Union	61.683		508,792
Chicago, Burlington & Quincy—Main Line	34.779	8,940	310,723
Chicago, Burlington & Quincy—Creston Branch	10.742	8,940	96,000
Chicago, Burlington & Quincy—Creston & Northern	7.922	8,940	70,800
Chicago Great Western—Southwestern Branch	22.600	7,946	179,500
Van Buren	90.20		624,105
Chicago, Burlington & Quincy—Ft. Madison Branch	14.72	8,940	131,344
Chicago, Burlington & Quincy—Chi., Burl. & K. C.	27.85	8,940	248,760
Chicago, Rock Island & Pacific—Keokuk & Des Moines	4.50	7,340	33,030
Chicago, Rock Island & Pacific—Keokuk & Des Moines	31.65	7,340	232,991
Wapello	115.400		866,001
Chicago, Milwaukee & St. Paul—K. C. Div.—Rutledge N.	8.50	7,708	65,601
Chicago, Mil. & St. P.—K. C. Div.—Rutledge S. W.	18.41	7,708	141,904
Chicago, Milwaukee & St. Paul—Muscatine Line	12.87	7,708	99,019
Chicago, Burlington & Quincy—Main Line	13.723	8,940	122,833
Chicago, Burlington & Quincy—Southwestern Div.	7.72	7,340	56,605
Chicago, Rock Island & Pacific—Southwestern Div.	29.97	7,340	219,960
Chicago, Rock Island & Pacific—Keokuk & Des Moines	9.803	4,800	47,462
Wabash—Main Line	.01	4,614	46
M. & St. L. Ry.—Iowa Central—Main Line			
Warren	112.190		762,142
Chicago, Cedar Rapids & Nor.—Toledo & N. W.	7.696	8,040	61,876
Chi., Burl. & Quincy—Albia, C. & D. M. & Southern	21.49	8,040	172,900
Chicago, Burl. & Quincy—Chariton, D. M. & Southern	27.357	8,040	219,950
Chicago, Burl. & Quincy—Des Moines & K. C.	15.787	7,946	125,434
Chicago Great Western—Southwestern Branch	26.22	7,340	193,657
Chicago, Rock Island & Pacific—D. M., Indianola & W.	13.40	7,340	98,356
C. R. I. & P. Ry.—St. P. & K. C. Short Line in construction			
Washington	128.452		929,586
Chicago, Milwaukee & St. Paul—Muscatine Line	33.29	7,708	256,950
Chicago, Burlington & Quincy—Burlington & Western	4.31	7,340	31,685
Burlington, Cedar Rapids & Nor.—Iowa City & Western	21.61	7,340	158,613
Burlington, Cedar Rapids & Nor.—Toledo & N. W.	13.876	8,040	111,555
Chicago, Burlington & Quincy—Burlington & Western	13.014	8,040	104,622
Chicago, Burlington & Quincy—Burl. & Northwestern	24.10	7,340	175,894
Chicago, Rock Island & Pacific—Southwestern Div.	14.257	7,340	104,605
Chicago, Rock Island & Pacific—Okaloosa Div.	11.774	4,614	54,094
Minneapolis & St. Louis—Eastern Division			
Wayne	94.923		721,820
Chicago, Burlington & Quincy—Chariton Branch	6.823	8,940	61,067
Chicago, Burlington & Quincy—Keokuk & Des Moines	29.80	8,940	266,292
Chicago, Burlington & Quincy—Southwestern Div.	27.76	7,340	203,758
Chicago, Milwaukee & St. Paul—Kansas City Div.	14.56	7,708	112,312
C. R. I. & P. Ry.—St. P. & K. C. Short Line in construction	14.68	7,340	107,751
Webster	231.141		1,476,286
Chicago Great Western—Coalville Branch	2.900	7,946	23,043
Crooked Creek Railroad Company	11.80	7,946	93,768
Chicago Great Western—Mason C. & Ft. D.—Main Line	27.863	7,946	221,283
Chicago Great Western—Mason C. & Ft. Dodge	22.47	4,614	103,816
Chicago, Rock Island & Pacific—Gowrie & Northwestern	43	7,340	314,880
Dubuque & Sioux City—Main Line	27.34	7,627	208,756
Dubuque & Sioux City—Omaha District	5.57	7,627	42,500
Dubuque & Sioux City—Omaha District	25.23	4,614	116,459
Minneapolis & St. Louis—Main Line	10.623	10,662	113,213
Chicago & North-Western—Toledo & Northwestern	15.69	7,946	124,673
Chicago Great Western—Lehigh Branch	28.22	3,000	84,660
Ft. Dodge, Des Moines & Southern			

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed values
Winnebago	58.56		410,774
Burlington, C. R. & Nor.—Germania Division	4.92	7,340	36,113
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	21.29	7,340	156,269
Minneapolis & St. Louis—Main Line	20.92	4,614	96,525
Chicago & North-Western—Iowa, Minn. & Northwestern	11.43	10,662	121,867
Winneshek	82.72		628,774
Burlington, Cedar Rapids & Nor.—Milwaukee Division	1.06	7,340	7,780
Burl., Cedar Rapids & Nor.—Chi., Decorah & Minn.	22.94	7,340	168,380
Chicago, Milwaukee & St. Paul—Iowa & Minn. Div.	16.96	7,708	130,728
Chicago, Milwaukee & St. Paul—Decorah Branch	9.54	7,708	73,534
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.75	7,708	229,313
Chicago, Milwaukee & St. Paul—Davenport & N. W.	2.47	7,708	19,039
Woodbury	148.97		1,347,697
Chicago & North-Western—Maple River Branch	45.21	10,662	482,029
Chicago & North-Western—Sioux City & Pac. Branch	22.32	10,662	237,976
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.96	7,708	246,348
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	5.63	7,708	43,396
Sioux City Bridge Company	1.00	5,000	5,000
Sioux City Terminal Railway	1.57	10,000	15,700
Great Northern Railway	6.85	6,490	44,456
Chicago, St. Paul, Minn. & Omaha—Main Line	.81	13,970	11,316
Dubuque & Sioux City—Main Line	5.48	7,637	41,851
Dubuque & Sioux City—Main Line (in city)	.64	7,637	4,888
Dubuque & Sioux City—Onawa Branch	25.94	7,637	198,104
C. & N. W. (on C., St. P., M. & O. tracks)	1.56	10,662	16,633
Worth	62.377		480,052
Burlington, Cedar Rapids & Nor.—Main Line	6.80	7,340	49,912
Chicago Great Western—Mason C. & Ft. D.—Main Line	16.656	7,946	132,348
M. & St. L. Ry.—Iowa Central—Main Line	13.531	4,614	62,432
Minneapolis & St. Louis—Main Line	.34	4,614	1,569
Chicago & North-Western—Iowa, Minn. & Northwestern	13.78	10,662	146,922
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	7,708	86,869
Wright	130.251		1,020,437
Minneapolis & St. Louis—Belmond Branch	6.655	4,614	30,706
Minneapolis & St. Louis—Iowa Central & Western Branch	8.957	4,614	41,327
Chicago & North-Western—Toledo & Northwestern	23.85	10,662	254,289
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	45.04	7,340	330,594
Chicago Great Western—Mason City & Ft. D.—Main Line	33.481	7,946	266,040
Chicago Great Western—M. C. & Ft. D.—Oelwein-Clarion	12.268	7,946	97,481

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

TABLE NO. 6.

ABSTRACT OF REPORTS OF RAILWAY COMPANIES FOR THE YEAR ENDING DECEMBER 31, 1912.

Name	Miles main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1911 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
<i>Atchison, Topeka & Santa Fe R'y</i>	19,890	\$ 525,544.44	\$26,422.55	\$ 352,143.90	\$17,704.57	\$ 173,400.54	\$ 8,717.98			\$ 20,612.95
<i>Atlantic Northern & Southern Ry</i>										
<i>Chicago, Anamosa & Northern R'y</i>	17,340	27,933.80	1,610.95	26,326.87	1,518.28	1,606.93	92.67			1,548.05
<i>Chicago, Burlington & Quincy R'y</i>										
(a) Main Line.....	273,560	7,251,429.98	26,506.77	4,258,661.58	15,567.05	2,992,768.40	10,939.72			181,505.58
(b) Ft. Madison Branch.....	50,030	66,646.43	1,189.48	98,037.83	1,749.74			\$31,391.40	\$ 560.26	6,624.60
(c) Albia, K., D. M. & D. M. & K.....	67,807	372,714.56	5,496.70	337,038.07	4,970.55	35,676.52	526.15			14,733.24
(d) Chariton, D. M. & S.....	30,490	57,198.60	1,875.98	66,749.42	2,189.22			9,550.82	313.24	4,417.32
(e) Chariton Branch.....	36,511	92,893.64	2,542.18	114,651.33	3,137.61			21,757.60	595.43	8,616.94
(f) Leon, Mt. Ayr & S. W.....	54,281	136,926.87	2,522.56	168,908.63	3,113.40			32,071.76	590.84	10,948.62
(g) Creston Branch.....	42,680	120,643.56	2,826.70	103,583.66	2,426.98	17,059.90	399.72			9,232.06
(h) Creston & Northern.....	26,769	42,055.39	1,569.29	51,627.12	1,926.46			9,571.73	357.17	4,729.31
(i) Western Iowa R. R.....	29,365	31,097.49	1,057.01	38,175.11	1,274.55			7,077.62	347.54	3,738.08
(j) Nebraska City Branch.....	39,209	127,436.91	3,250.20	124,851.50	3,184.26	2,585.41	65.94			12,485.58
(k) Red Oak & Atlantic R. R.....	17,992	27,607.30	1,534.42	33,890.54	1,883.64			6,283.24	349.22	2,956.57
(l) Nebraska City, Sidney & N. E.....	21,057	32,308.08	1,534.32	39,661.20	1,883.52			7,353.12	349.20	3,203.89
(m) Hastings & Avoca R. R.....	15,727	24,148.53	1,535.48	29,644.58	1,884.95			5,496.05	349.47	2,426.84
(n) Northern Division.....	532	4,663.53	8,766.03	29,299.23	55,073.74			24,635.70	46,307.71	1,296.62
(o) Burlington & Western R. R.....	83,330	148,809.43	1,785.78	176,276.38	2,115.40			27,466.95	329.62	12,749.19
(p) Burlington & N. W.....	38,678	92,372.79	2,388.25	109,422.78	2,829.07			17,049.90	440.82	6,242.33
(q) D. M. & Kansas City.....	14,396	351,906.00	3,727.98	255,330.39	2,704.89	96,575.61	1,023.09			19,320.91
(r) St. Louis, Keokuk & N. W.....	51,000	37,521.07	735.71	66,147.93	1,297.02			28,626.86	561.31	9,194.43
(s) Keokuk & St. Paul R. R.....	43,276	749,347.10	17,225.12	473,084.60	11,190.38	276,262.50	6,534.74			22,573.21
(t) Keokuk & Western.....	73,180	208,309.90	2,846.54	235,121.93	3,212.92			26,812.03	366.38	16,971.10
(u) Humeston & Shenandoah.....	95,748	141,079.11	1,473.44	178,230.74	1,861.45			37,151.63	388.61	14,996.75
(v) Chicago, Burlington & K. C.....	77,640	180,527.79	2,325.19	193,129.92	2,487.50			12,602.13	162.31	13,333.80
(w) K. C., St. Joe & C. B.....	56,026	863,318.02	15,409.24	643,246.48	11,481.21	220,071.54	3,928.03			26,240.35
(x) Clarinda, C. S. & S. W.....	17,768	34,983.03	1,968.88	48,521.52	2,730.84			13,538.49	761.96	4,201.07
(y) Brownsville & Nodaway Valley.....	25,228	52,063.50	2,063.72	72,212.20	2,862.38			20,148.70	798.66	11,678.23
(z) Tarkio Valley R. R.....	2,174	4,252.97	1,974.60	5,954.32	2,738.88			1,661.35	764.19	474.12
(a1) Iowa & St. Louis R. R.....	5,430	3,866.92	712.11	6,219.79	1,145.45			2,352.87	433.31	647.94
(a2) C., B. & Q. on D. R. I. & N. W.....		72,675.13		124,647.42						
Totals and averages.....	1,365,953	11,256,168.53	8,240.52	7,957,768.78	5,825.79	3,298,399.75	2,414.73			425,341.18

<i>Chicago Great Western R'y</i>	142,559	5,914,124.40	9,772.77	4,575,704.85	7,561.11	1,338,419.55	2,211.60			168,658.80
(a) Main Line.....	228,360	1-a						45,239.41	6,048.05	1,314.82
(b) Southern Branch.....	7,480	10,004.11	1,337.45	55,243.52	7,385.50			171,804.02	7,830.63	2,259.18
(c) Cedar Falls Branch.....	21,940	25,391.94	1,157.34	197,195.96	8,987.97					
(d) Waverly Branch.....										
Mason City & Ft. Dodge.....	234,244	2-a				57,585.53	593.92			18,439.99
(e) Main Line.....	96,558	559,249.95	5,767.96	501,664.42	5,174.04			52,914.13	3,372.48	2,947.68
(f) Oelwein-Clarion Branch.....	15,690	27,305.64	1,740.32	80,219.77	5,112.80			13,067.56	4,506.06	2,893.10
(g) Lehigh Branch.....	2,900	1,741.98	600.68	14,809.54	5,106.74			45,716.47	2,031.84	
(h) Coalville Branch.....	22,500	24,409.45	1,084.86	70,125.92	3,116.70					
(i) Wis., Minn & Pac.....						1,067,263.49	1,381.34			196,553.63
Totals and averages.....	772,631	6,562,227.47	8,493.35	5,494,963.98	7,112.01					163,184.53
<i>Chicago, Milwaukee & St. P. R'y</i>	348,370	5,770,014.95	16,015.81	4,512,248.89	12,524.63	1,257,766.06	3,491.18			
(a) Chl. & Council Bluffs Division.....	11,900	3-a				140,528.91	800.32			40,235.40
(b) Green Island Branch.....	157,840	1,208,219.94	7,654.71	1,067,691.03	6,764.39	658.38	8.56			18,249.16
(c) Kansas City Division.....	76,940	635,896.33	8,264.83	635,237.95	8,256.27	67,789.60	750.96			24,006.39
(d) Muscatine Line.....	90,270	718,756.23	7,962.29	650,966.54	7,211.33	190,442.85	1,398.46			40,287.67
(e) Sioux City Branch.....	136,180	1,499,660.80	11,012.34	1,309,217.95	9,613.88			23,552.19	661.21	3,655.29
(f) Dubuque Division.....	35,620	32,517.42	912.80	56,069.61	1,574.10			30,410.06	522.42	7,892.89
(g) Cascade Branch.....	58,210	42,584.31	738.43	73,394.37	1,260.85			24,467.37	1,072.66	2,571.88
(h) Volga Branch.....	22,810	29,562.89	1,296.05	54,030.26	2,368.71	39,878.76	263.98			22,730.77
(i) Waukon Branch.....	151,070	543,851.41	3,600.00	503,972.65	3,336.02			8,801.94	201.74	6,548.00
(j) Davenport & N. W. Division.....	43,630	105,680.75	2,422.20	114,482.69	2,623.94			44,790.51	1,391.44	4,599.08
(k) Dubuque & S. W. Division.....	32,190	48,376.95	1,502.86	93,167.46	2,894.30			50,651.73	5,354.61	2,449.12
(l) Maquoketa Branch.....	10,580	37,776.31	3,570.54	94,428.04	8,925.15					8,635.85
(m) Clinton Branch.....	41,340	266,519.65	6,447.02	203,923.32	4,932.84	62,590.33	1,514.18			1,321.92
(n) Iowa & Minn. Division.....	9,540	24,159.25	2,532.42	38,558.29	4,041.75			14,399.04	1,509.33	5,278.80
(o) Decorah Branch.....	27,350	130,027.07	4,652.13	77,135.92	2,759.78	52,801.15	1,892.35			94,080.60
(p) Austin Branch.....	291,490	2,840,779.46	9,745.72	1,965,014.39	6,741.28	875,765.07	3,004.44			2,266.29
(q) Iowa & Dakota Division.....	19,200	17,105.76	890.93	52,216.02	2,719.58			35,110.26	1,828.65	3,306.29
(r) Elkader Branch.....	20,030	31,191.51	1,557.24	53,583.91	2,675.18			22,392.40	1,117.94	9,771.40
(s) Spirit Lake Branch.....	40,550	282,924.53	6,977.18	260,364.23	6,442.77	13,500.25	334.41			927.00
(t) Sioux City & Dakota Division.....	8,990	28,650.80	3,186.97	9,677.81	1,076.51	18,972.90	2,110.46			26,791.28
(u) Eden Branch.....	155,460	574,675.28	3,696.61	750,216.41	4,825.78			175,541.13	1,129.37	5,390.81
(v) D. M. Division—Main Line.....	35,010	116,618.15	3,331.00	135,575.12	3,872.47			18,956.97	541.47	5,742.02
(w) D. M. Division—Boone Line.....	38,580	50,379.61	1,306.85	84,149.98	2,181.18			33,770.37	875.33	
(x) D. M. Div.—Storm Lake Br.....										
Totals and averages.....	1,863,750	15,036,329.36	8,067.78	12,804,322.89	6,870.19	2,232,006.47	1,197.59			499,702.43

TABLE NO. 6—CONTINUED.

Name	Miles main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1911 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
Chicago & North-Western R'y—										
(a) Main Line	350.320	\$11,657,810.24	\$33,277.60	\$7,109,408.24	\$20,294.04	4,548,402.00	12,983.56			251,074.04
(b) Iowa Midland Branch	70.980	116,670.54	1,643.71	207,599.69	2,924.76			90,929.15	1,281.06	11,266.49
(c) Stanwood & Tipton Branch	8.500	13,975.77	1,644.21	35,839.49	4,216.41			21,863.72	2,572.20	1,147.08
(d) Ottumwa, O. F. & St. P.	60.360	189,540.46	3,140.16	438,161.38	7,259.13			248,620.92	4,118.97	12,681.10
(e) Moingona Branch	10.000	1-b								
(f) Southern Iowa Branch	21.550	2-b								
(g) Maple River Branch	179.040	915,192.84	5,111.66	1,111,445.75	6,207.80			196,252.91	1,006.14	57,682.56
(h) Boyer Valley Branch	24.770	3-b								
(i) Soldier River Branch	61.310	4-b								
(j) Fox Lake Branch	33.270	5-b								
(k) Iowa Ry. Coal & Mfg. Co.	3.250	19,043.71	5,859.60	18,182.28	5,594.54	861.43	265.06			2,088.27
(l) Des Moines & Minn. Branch	57.340	485,746.33	8,471.33	450,619.96	7,858.74	35,126.37	612.60			23,883.78
(m) Iowa Southwestern Branch	57.630	63,144.40	1,095.68	185,863.86	3,225.12			122,719.46	2,129.44	9,051.36
(n) Iowa, Minn. & N. W. Branch	140.830	668,044.25	4,743.62	785,726.95	5,579.26			117,682.70	835.64	26,923.98
(o) Sioux City & Pacific Branch	80.470	1,283,720.94	15,952.79	770,747.32	9,578.07	512,973.62	6,374.72			38,720.22
(p) Alden Branch	26.400	29,276.74	1,108.97	75,471.19	2,858.76			46,194.45	1,749.79	4,274.13
(q) Toledo & N. W. Branch	383.200	2,071,387.93	5,405.50	2,180,826.30	5,691.09			109,438.37	285.59	113,983.39
(r) Hawarden Branch	28.150	176,786.62	6,280.16	167,171.18	5,938.58	9,615.44	341.58			3,306.81
Totals and averages	1,597.370	17,690,340.77	11,074.66	13,537,063.59	8,474.59	4,153,277.18	2,600.07			556,023.21
Chicago, Rock Island & Pac. R'y—										
(a) Iowa Division	318.370	5,967,526.89	18,744.00	4,099,974.09	12,878.02	1,867,552.20	5,865.98			
(b) Southwestern Division	192.590	3,045,348.05	15,812.60	1,766,171.22	9,170.63	1,279,176.83	6,641.97			
(c) Oskaloosa Division	79.430	247,534.32	3,116.38	173,795.38	2,188.03	73,738.94	928.35			
(d) Wilton Branch	11.970	35,991.16	3,006.78	21,321.84	1,781.27	14,669.32	1,225.51			
(e) Newton & Monroe Branch	17.020	22,735.62	1,335.82	27,476.53	1,614.37			4,740.91	278.55	
(f) D. M., I. & W. Branch	48.990	143,044.07	2,919.86	152,769.82	3,118.39			9,725.75	198.53	
(g) Guthrie Center Branch	14.510	34,110.40	2,350.82	34,900.05	2,411.44			879.65	60.62	
(h) Audubon Branch	25.230	79,054.45	3,133.35	57,963.04	2,297.39	21,091.41	835.96			
(i) Griswold Branch	14.210	33,624.59	2,361.28	30,153.66	2,117.53	3,470.93	243.75			
(j) Carson Branch	17.730	43,442.43	2,450.22	39,246.50	2,213.66	4,195.93	236.66			
(k) Harlan Branch	11.890	21,828.30	1,835.85	26,261.40	2,208.69			4,433.10	372.84	
(l) Keosauqua Branch	4.500	8,756.76	1,945.95	12,168.51	2,704.11			3,411.72	758.16	
(m) Keokuk & Des Moines	162.320	772,230.86	4,757.76	582,016.98	3,585.61	190,263.91	1,172.15			343,199.07
(n) Gowrie & Northwestern	109.720	347,882.63	3,170.64	283,028.97	2,579.56	64,853.66	591.08			
Burlington, Cedar Rapids & N. Ry.						790,934.74	3,458.70			
(o) Main Line	228.680	2,859,379.67	12,503.85	2,068,444.93	9,045.15			17,207.77	562.71	
(p) Muscatine Division	30.580	60,761.81	1,986.98	77,969.58	2,549.69			54,971.51	583.87	
(q) Milwaukee Division	94.150	231,033.88	2,453.89	286,005.39	3,037.76	17,180.93	269.66			
(r) Pacific Division	47.770	352,011.59	7,368.88	334,830.66	7,009.22			56,952.70	773.50	
(s) Iowa City & Western	73.630	126,188.08	1,713.81	183,140.78	2,487.31					
(t) Cedar Rapids, I. F. & N. W.	305.380	1,309,569.37	4,583.14	1,039,736.98	3,404.73	359,862.39	1,175.41			
(u) Cedar Rapids & Clinton Br.	78.420	136,288.97	1,610.42	194,300.28	2,477.69			68,011.31	867.27	
(v) Chicago, Decorah & Minn.	23.250	41,583.89	1,788.55	72,089.24	3,100.61			30,505.35	1,312.06	
(w) Davenport, Iowa & Dakota	29.920	60,952.04	2,037.17	68,606.69	2,293.00			7,654.65	255.83	
(x) Germania Division	50.760	107,804.27	2,123.80	105,147.38	2,071.46	2,656.80	52.34			
(y) Garner Division	24.700	30,144.89	1,220.44	32,380.62	1,310.93			2,235.73	90.52	
(z) Waverly Short Line	5.680	17,659.06	3,108.99	30,219.41	5,320.32			12,560.35	2,211.33	217,649.28
St. Paul & Kansas City Short Line	117.384	690,769.01	5,884.69	629,327.06	5,361.27	61,441.95	523.42			23,103.88
*St. P. & K. O. S. L. in construction	64.700									7,613.85
Totals and averages for C., R. I. & P. System	2,203.574	16,907,337.12	7,905.01	12,429,537.59	5,611.42	4,477,799.53	2,003.50			591,566.08
Chicago, St. Paul, M. & O. R'y—										
(a) Main Line	58.530	1,031,890.86	18,112.88	702,275.62	12,327.11	320,615.24	5,785.77			35,237.07
(b) Rock River Branch	17.440	7,532.05	431.88	14,630.74	838.92			7,068.69	407.04	3,841.76
Totals and averages	175.970	1,039,422.91	13,968.56	716,906.36	9,634.54	322,516.55	4,334.32			39,078.83
Colfax Northern R'y—										
(a) Main Line	6.000	4,065.15	677.52	9,904.82	1,650.80			5,839.67	973.28	838.80
(b) Severs Line	6.500	25,310.43	3,893.91	31,348.44	4,822.83			6,038.01	928.02	808.19
Totals and averages	12.500	29,375.58	2,350.05	41,253.26	3,300.26			11,877.68	960.21	1,736.99
Crooked Creek R'y & Coal Co.										
	17.612	30,744.72	1,745.67	28,524.26	1,619.59	2,220.46	126.08			2,630.19
Davenport, R. I. & N. W. R'y										
	33.910	71,737.50	2,115.53	58,774.48	1,733.25	12,963.02	382.28			12,963.02
Des Moines Terminal Co.										
	.910	9,645.69	10,599.60	5,759.26	6,338.56	3,886.43	4,270.80			1,073.71
Des Moines Union R'y										
	5.150	334,526.62	64,956.62	250,488.03	48,638.45	84,038.59	16,318.17			48,736.20
Des Moines Western R'y										
	1.470	32,310.34	21,979.82	28,187.90	19,175.44	4,122.44	2,804.38			2,929.06
Dubuque & Sioux City R. R.—										
(a) Main Line	327.590	4,408,456.42	13,457.23	3,378,778.12	10,314.04	1,029,677.30	3,143.19			121,011.12
(b) Omaha Division	133.080	745,987.98	5,605.56	1,064,214.91	7,921.96			308,226.93	2,316.10	33,006.81
(c) Cedar Rapids Branch	41.850	111,771.48	2,670.79	142,642.36	3,408.42			30,870.88	737.66	6,086.80
(d) Mona Branch	75.940	372,356.96	4,903.30	397,073.17	5,228.77			24,716.21	325.47	9,549.58

TABLE NO. 6—CONTINUED.

Name	Miles main track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1911 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per Mile	
(e) Stacyville Branch -----	7.930	3,613.87	455.72	14,888.73	1,877.52	-----	-----	11,274.86	1,421.80	689.46
(f) Onawa Branch -----	60.490	65,832.22	1,088.32	121,791.80	2,013.42	-----	-----	55,959.58	925.10	8,517.64
(g) Sioux Falls Branch -----	70.110	160,236.03	2,285.50	202,224.42	2,884.39	-----	-----	41,988.39	608.89	10,517.32
*Totals and averages -----	716.990	5,868,253.96	8,184.57	5,311,613.51	7,408.21	556,640.45	776.36	-----	-----	180,377.73
Dunleith & Dubuque Bridge Co -----	1.010	1- c								
Great Northern R'y -----	77.800	429,228.21	5,512.82	316,386.71	4,063.53	112,841.50	1,449.29	-----	-----	14,534.91
Iowa Northern R'y -----	2- c									
Iowa Transfer R'y -----	.210	12,195.88	58,075.62	8,355.78	39,789.43	3,840.10	18,286.19	-----	-----	433.50
Manchester & Oneida R'y -----	8.000	24,524.89	3,065.61	20,677.17	2,584.65	3,847.72	480.96	-----	-----	849.01
Minneapolis & St. Louis R. R.—										
(a) Iowa Division -----	211.500	3,335,174.81	5,047.68	2,838,949.23	4,296.66	496,225.59	751.02	-----	-----	122,635.76
(b) Des Moines & Ft. Dodge Div -----	137.620	756,550.29	5,497.39	516,061.29	3,749.90	240,489.00	1,747.49	-----	-----	24,749.73
(c) Iowa Central Ry -----	449.144	3- c								
**Totals and averages -----	798.354	4,091,725.10	5,125.20	3,355,010.51	4,202.41	736,714.59	922.79	-----	-----	147,385.49
Muscatine North & South R'y -----	47.800	111,249.34	2,327.39	130,507.21	2,730.28	-----	-----	19,257.87	402.89	3,219.22
Omaha Bridge & Terminal R'y -----	.500	4- c								
Sioux City Bridge Co -----	1.000	5- c				-----	-----	-----	-----	1,568.50
Sioux City Terminal Ry -----	1.950	123,638.16	63,404.18	116,868.21	59,932.41	6,769.95	3,471.77	-----	-----	772.44
Southern Iowa Traction Co -----	24.167	30,680.62	1,244.69	25,644.66	1,061.14	4,435.96	183.55	-----	-----	2,545.04
Tabor & Northern R'y -----	10.750	27,795.21	2,585.60	21,577.06	2,007.17	6,218.15	578.43	-----	-----	1,012.65

Union Pacific R'y—	2.060									
(a) Main Line	1.720									
(b) Union Avenue Line								23,825.67	11,565.86	28,204.10
**Totals and averages	3.780	88,535.50	42,978.43	112,361.23	54,544.29					
Wabash Railroad—										
(a) Main Line	43.310	304,705.31	7,035.45	280,483.06	6,476.17	24,222.25	559.28			
(b) Des Moines & St. Louis	93.830	609,410.61	6,494.84	560,966.12	5,978.54	48,414.49	516.30			
(c) Omaha & St. Louis	65.730	422,803.42	6,432.42	422,460.92	6,427.30	333.50	5.07			
(d) Coal Switches	9.360									
†Totals and averages	212.230	\$ 1,336,919.34	\$ 6,590.03	\$ 1,263,919.10	\$ 6,230.19	\$ 73,000.24	\$ 359.84			\$ 62,000.00
State totals and averages	9,946.181	\$81,697,791.12	\$ 8,325.28	\$64,414,942.30	\$ 6,564.10	\$17,282,848.82	\$ 1,761.18			\$2,852,487.54

INTERURBAN LINES.

Albia Interurban Ry.	10.000	\$ 31,197.35	\$ 3,119.73	\$ 19,135.67	\$ 1,913.56	\$ 12,061.68	\$ 1,206.17			\$ 1,547.06
Cedar Rapids & Marion City Ry.	17.490	269,894.65	15,431.37	162,617.81	9,297.76	107,276.84	6,133.61			11,512.80
Centerville Light & Traction Co.	7.840	45,705.91	5,829.83	24,879.18	3,173.36	20,826.73	2,656.47			1,546.25
Charles City Western Ry.	16.330	37,115.04	2,272.81	38,226.85	2,340.90			1,111.81	68.09	1,308.48
Davenport & Muscatine Ry.	25.270	12,954.80	512.65	5,897.59	233.38	7,057.21	279.27			554.85
Des Moines & So. R. R.	117.970	649,679.73	5,507.16	522,162.81	4,426.53	127,516.92	1,080.03			17,500.33
Inter-Urban Ry.	61.180	290,818.63	4,671.53	207,085.74	3,226.64	12,732.89	1,444.89			10,565.42
Iowa & Illinois Ry.	33.050	187,742.12	5,680.55	129,235.09	3,910.31	58,506.43	1,770.24			3,724.08
Iowa Railway & Light Company										
Cedar Rapids & Iowa City Ry.	28.350	178,213.33	6,286.18	114,360.03	4,033.86	63,853.30	2,252.32			6,322.26
Tama & Toledo Ry.	2.870	16,332.56	5,690.78	9,433.44	3,286.91	6,899.12	2,403.87			**488.25
Boone Suburban Ry.	8.000	37,972.95	6,328.82	23,639.97	3,009.99	14,332.98	2,388.83			
Totals and averages	37.220	232,518.84	6,247.14	147,432.44	3,961.13	85,085.40	2,286.01			3,200.00
Mason City & Clear Lake R. R.	14.620	109,790.58	7,509.61	58,122.23	3,975.80	51,664.35	3,533.81			592.59
Oskaloosa & Buxton Elec. Ry.	2.300	9,115.45	3,963.24	7,875.53	3,424.14	1,239.92	539.10			12,876.06
Waterloo, Cedar Falls & Nor. Ry.	67.500	369,630.67	5,468.72	163,827.28	2,423.84	205,803.39	3,044.88			
Totals for the state	413.860	\$ 2,255,163.77	\$ 5,449.09	\$ 1,486,503.82	\$ 3,561.80	\$ 768,659.95	\$ 1,857.29			\$ 71,928.04

1-a Included with Main Line.

2-a Included with Main Line C. G. W. Proper.

3-a Included with Chicago & Council Bluffs Division.

*The above figures for Clinton Branch include earnings of \$60,145.31 and operating expenses of \$140,847.55, reported for the Davenport, Rock Island & Northwestern Ry.

TABLE NO. 8.

*Comparative Statement of Assessments of Railroad Property, Earnings and Taxes Reported in the State of Iowa for the Years 1886 to 1913, Inclusive.

Date Reported	Miles of road	Assessed Value		Gross Earnings		Percentage of gross earnings to net earnings	Net Earnings		Percent of taxes on net earnings	Taxes paid	Taxes per mile of road	Percent of taxes on gross earnings	Percent of taxes on net earnings
		Total	Per mile	Total	Per mile		Total	Per mile					
1886	7,000	\$ 32,316,088	4,616	\$ 35,022,425	5,003	10	\$ 13,185,267	1,884	37.0	\$18,816.00	1.17	100	100
1887	7,012	28,250,691	4,029	30,531,506	4,355	10	12,472,785	1,779	37.0	16,783.00	1.17	100	100
1888	8,291	42,100,270	5,080	37,702,662	4,539	119	19,415,947	2,346	55.4	1,394,657.00	1.64	100	100
1889	8,500	42,858,569	5,045	37,602,770	4,366	114	11,885,000	1,386	33.0	1,394,657.00	1.64	100	100
1890	8,777	44,506,000	5,076	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1891	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1892	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1893	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1894	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1895	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1896	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1897	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1898	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1899	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1900	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1901	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1902	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1903	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1904	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1905	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1906	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1907	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1908	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1909	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1910	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1911	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1912	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100
1913	8,803	44,006,157	5,016	37,688,573	4,302	118	10,996,233	1,247	25.1	1,394,657.00	1.64	100	100

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 April of the respective years named in the left hand column. The "miles of road" and "gross earnings" for each year are taken from the annual report of the executive council for the year ending on the first Monday in March or the second Monday in April of the respective years named in the left hand column. The "net earnings" are the gross earnings less the taxes reported in the preceding calendar year. The "taxes paid" are the taxes reported in the preceding calendar year. The "taxes per mile" are the taxes paid divided by the miles of road. The "percent of taxes on gross earnings" is the taxes paid divided by the gross earnings. The "percent of taxes on net earnings" is the taxes paid divided by the 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 taxes for 1904 were paid on the mileage reported in 1902. The taxes for 1905 were paid on the mileage reported in 1903. The taxes for 1906 were paid on the mileage reported in 1904, and the taxes were paid on the mileage reported in 1905. In determining the amount of tax necessary to use the mileage reported two years prior to the date the taxes were paid, it is necessary to take earnings of preceding years reported to the executive council. It is necessary to take earnings of preceding years reported to the executive council.

TABLE NO. 9.

CLASSIFICATION.

The following is the classification of Railways doing business in Iowa as classified by the Executive Council July 25, 1913, under the provisions of chapter 75, Acts of the Thirtieth General Assembly of Iowa:

CLASS "A" RAILROADS.

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

CLASS "B" RAILROADS.

Albia Interurban Railway.
Manchester & Oneida Railway.
Oskaloosa & Buxton Electric Railway.

CLASS "C" RAILROADS.

Atlantic Northern & Southern Railway.
Charles City Western Railway.
Chicago, Anamosa & Northern Railway.
Colfax Northern Railway.
Crooked Creek Railroad & Coal Company.
Davenport, Rock Island & Northwestern Railway.
Muscatine North & South Railway.
Southern Iowa Traction Company.
Tabor & Northern Railway.

TABLE NO. 10.

Statement of Assessment of Express Property as Fixed by the Executive Council July 23, 1913, by Counties.

ADAMS EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Adair	29.147	\$ 25.00	\$ 1,029.14
Adams	29.802	25.00	1,045.17
Appanoose	66.00	35.00	2,310.00
Boone	27.85	35.00	967.75
Buena Vista	29.12	35.00	704.20
Cass	13.652	35.00	477.82
Cedar	24.351	35.00	852.29
Cerro Gordo	46.418	35.00	1,624.63
Clarke	26.55	35.00	929.25
Clay	9.12	35.00	319.10
Clinton	26.08	35.00	912.80
Dallas	15.45	35.00	540.75
Davis	96.712	35.00	3,384.92
Decatur	56.796	35.00	1,987.86
Des Moines	7.92	35.00	277.20
Dickinson	5.82	35.00	203.70
Dubuque	18.93	35.00	662.55
Emmet	42.951	35.00	1,503.78
Franklin	61.663	35.00	2,158.21
Fremont	23.00	35.00	805.10
Greene	38.706	35.00	1,354.71
Hancock	28.709	35.00	1,004.81
Hardin	75.631	35.00	2,647.09
Henry	29.76	35.00	1,041.60
Humboldt	33.125	35.00	1,159.87
Jasper	47.102	35.00	1,648.57
Jefferson	30.786	35.00	1,077.51
Keokuk	22.351	35.00	782.29
Kossuth	112.576	35.00	3,940.16
Lee	48.897	35.00	1,706.90
Louisa	49.645	35.00	1,737.58
Lucas	12.379	35.00	433.26
Madison	73.817	35.00	2,583.59
Mahaska	40.007	35.00	1,400.25
Marion	45.658	35.00	1,598.03
Marshall	23.777	35.00	832.19
Mills	45.658	35.00	1,598.03
Monroe	48.427	35.00	1,694.94
Montgomery	7.72	35.00	270.20
Muscatine	81.622	35.00	2,856.77
Page	30.49	35.00	1,067.15
Palo Alto	16.74	35.00	585.90
Pocahontas	31.273	35.00	1,094.55
Polk	17.58	35.00	615.30
Pottawattamie	36.593	35.00	1,280.75
Poweshiek	16.31	35.00	570.85
Ringgold	24.79	35.00	867.65
Scott	19.476	35.00	681.66
Story	55.008	35.00	1,925.28
Taylor	43.443	35.00	1,520.50
Union	42.66	35.00	1,493.10
Van Buren	96.723	35.00	3,384.92
Wapello	56.492	35.00	1,977.22
Warren	38.613	35.00	1,351.46
Washington	36.693	35.00	1,284.25
Wayne	67.68	35.00	2,368.80
Webster	2.50	35.00	87.50
Winnebago	12.371	35.00	433.00
Woodbury	20.22	35.00	707.70
Worth	15.612	35.00	546.42
Wright			
Totals	2,988.6743		\$ 80,106.67

TABLE NO. 10—CONTINUED.

AMERICAN EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Agushon	11.65	\$ 40.00	\$ 466.00
Benton	27.74	40.00	1,109.60
Black Hawk	41.44	40.00	1,657.60
Bonne	57.15	40.00	2,286.00
Bremer	19.44	40.00	777.60
Burhanan	24.56	40.00	982.40
Buena Vista	69.17	40.00	2,766.80
Butler	56.06	40.00	2,242.40
Calhoun	77.56	40.00	3,102.40
Carroll	60.18	40.00	2,407.20
Cedar	33.48	40.00	1,339.20
Cerro Gordo	29.01	40.00	1,160.40
Cherokee	57.21	40.00	2,288.40
Chickasaw	7.01	40.00	280.40
Clay	5.70	40.00	228.00
Clinton	84.417	40.00	3,376.68
Crawford	112.98	40.00	4,519.20
Delaware	38.53	40.00	1,541.20
Dubuque	31.43	40.00	1,257.20
Emmet	18.78	40.00	751.20
Floyd	19.20	40.00	768.00
Franklin	1.10	40.00	44.00
Greene	35.30	40.00	1,412.00
Grundy	51.36	40.00	2,054.40
Hamilton	81.442	40.00	3,257.68
Hardin	74.06	40.00	2,962.40
Harrison	105.27	40.00	4,210.80
Humboldt	35.14	40.00	1,405.60
Iowa	40.28	40.00	1,611.20
Jackson	14.60	40.00	584.00
Johnson	18.82	40.00	752.80
Jones	27.75	40.00	1,110.00
Keokuk	16.80	40.00	672.00
Kossuth	58.26	40.00	2,330.40
Lincoln	79.10	40.00	3,164.00
Lyon	41.79	40.00	1,671.60
Mahaska	32.81	40.00	1,312.40
Marshall	25.59	40.00	1,023.60
Mitchell	30.65	40.00	1,226.00
Monona	86.17	40.00	3,446.80
Monroe	2.40	40.00	96.00
O'Brien	59.28	40.00	2,371.20
Oswego	17.98	40.00	719.20
Palo Alto	2.74	40.00	109.60
Plymouth	73.83	40.00	2,953.20
Pocahontas	33.95	40.00	1,358.00
Polk	45.47	40.00	1,818.80
Pottawattamie	41.34	40.00	1,653.60
Poweshiek	27.23	40.00	1,089.20
Rice	58.28	40.00	2,331.20
Scott	23.165	40.00	926.60
Shelby	18.72	40.00	748.80
Sioux	71.96	40.00	2,878.40
Story	67.37	40.00	2,694.80
Tama	77.00	40.00	3,080.00
Webster	100.00	40.00	4,000.00
Winnebago	11.43	40.00	457.20
Woodbury	200.13	40.00	8,005.20
Woodworth	13.78	40.00	551.20
Wright	22.85	40.00	914.00
Totals	2,609.884		\$ 104,326.26

TABLE NO. 10—CONTINUED.

GREAT NORTHERN EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Iron	18.42	\$ 35.00	\$ 644.70
Plymouth	29.29	35.00	1,025.15
Sioux	37.80	35.00	1,323.00
Woodbury	6.85	35.00	239.75
Totals	77.80		\$ 2,732.60

UNITED STATES EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Adair	8.32	\$ 35.00	\$ 291.20
Altamaha	1.72	35.00	60.20
Appomattox	29.49	35.00	1,031.65
Archuleta	23.00	35.00	805.00
Benton	32.72	35.00	1,145.20
Black Hawk	9.87	35.00	345.45
Bremer	15.83	35.00	554.05
Burhanan	4.00	35.00	140.00
Buena Vista	27.06	35.00	947.10
Butler	16.39	35.00	573.65
Calhoun	77.63	35.00	2,717.05
Cass	31.11	35.00	1,088.85
Cedar	35.431	35.00	1,240.08
Cerro Gordo	15.07	35.00	527.50
Clay	14.50	35.00	507.50
Clinton	17.54	35.00	613.90
Dallas	23.75	35.00	831.25
Davis	21.18	35.00	741.30
Des Moines	31.82	35.00	1,113.70
Dickinson	36.22	35.00	1,267.70
Emmet	44.73	35.00	1,565.55
Fayette	39.38	35.00	1,378.30
Floyd	37.993	35.00	1,329.71
Franklin	36.24	35.00	1,268.40
Grundy	33.81	35.00	1,183.35
Guthrie	43.75	35.00	1,531.25
Hancock	45.18	35.00	1,581.30
Hardin	24.99	35.00	874.65
Humboldt	25.23	35.00	883.05
Iowa	68.92	35.00	2,412.20
Jasper	39.27	35.00	1,374.45
Jefferson	72.46	35.00	2,536.10
Johnson	37.15	35.00	1,299.25
Keokuk	39.70	35.00	1,389.50
Kossuth	37.18	35.00	1,291.30
Lee	35.69	35.00	1,249.15
Lincoln	42.74	35.00	1,495.90
Louis	27.82	35.00	973.70
Lyon	27.07	35.00	947.45
Madison	32.59	35.00	1,140.65
Mahaska	27.17	35.00	950.95
Marion	14.63	35.00	512.05
Montgomery	104.42	35.00	3,654.70
Muscatine	39.62	35.00	1,386.70
O'Brien	27.59	35.00	965.65
Oswego	39.49	35.00	1,382.00
Palo Alto	74.256	35.00	2,603.96
Pocahontas	66.24	35.00	2,318.40
Polk	32.19	35.00	1,126.65
Pottawattamie	62.16	35.00	2,175.60
Poweshiek			
Scott			

TABLE NO. 10—CONTINUED.

County	Miles of road	Assessed value per mile	Total assessed value
Shelby	20.15	35.00	705.25
Story	28.614	35.00	1,001.49
Tama	18.17	35.00	635.95
Van Buren	38.15	35.00	1,335.25
Wapello	37.69	35.00	1,319.15
Warren	26.52	35.00	928.20
Washington	63.67	35.00	2,228.45
Wayne	27.76	35.00	971.60
Webster	7.41	35.00	259.35
Winnebago	26.21	35.00	917.35
Wineshiek	24.00	35.00	840.00
Worth	6.80	35.00	238.00
Wright	45.05	35.00	1,576.75
Totals	2,194.624		\$ 76,811.84

WELLS FARGO EXPRESS COMPANY.

Allamakee	62.94	\$ 35.00	\$ 2,202.90
Appanoose	55.321	35.00	1,936.23
Benton	25.85	35.00	904.75
Black Hawk	85.927	35.00	3,007.45
Boone	23.21	35.00	812.35
Bremer	64.254	35.00	2,248.89
Buchanan	14.287	35.00	500.04
Buena Vista	22.65	35.00	792.75
Butler	27.745	35.00	971.08
Calhoun	59.697	35.00	2,089.39
Carroll	60.19	35.00	2,106.65
Cedar	3.96	35.00	138.60
Cerro Gordo	64.694	35.00	2,264.29
Chickasaw	51.856	35.00	1,814.96
Clay	61.49	35.00	1,802.15
Clayton	132.28	35.00	4,629.80
Clinton	89.62	35.00	3,136.70
Crawford	45.152	35.00	1,580.32
Dallas	82.23	35.00	2,878.05
Davis	26.246	35.00	918.61
Delaware	70.534	35.00	2,468.69
Dickinson	12.33	35.00	431.55
Dubuque	91.304	35.00	3,195.64
Fayette	87.401	35.00	3,059.04
Floyd	24.82	35.00	868.70
Franklin	24.725	35.00	865.36
Fremont	8.74	35.00	305.90
Greene	27.36	35.00	957.60
Grundy	7.955	35.00	278.43
Guthrie	36.53	35.00	1,278.55
Hancock	24.15	35.00	845.25
Harrison	8.946	35.00	313.11
Howard	38.018	35.00	1,336.13
Iowa	32.68	35.00	1,143.80
Jackson	74.97	35.00	2,623.95
Jasper	30.446	35.00	1,065.61
Jefferson	4.02	35.00	140.70
Jones	72.99	35.00	2,554.65
Keokuk	40.14	35.00	1,404.90
Kossuth	24.35	35.00	852.25
Lee	19.89	35.00	696.15
Linn	51.50	35.00	1,802.50
Louisa	6.11	35.00	213.85
Lyon	12.46	35.00	436.10
Madison	19.488	35.00	682.08

TABLE NO. 10—CONTINUED.

County	Miles of road	Assessed value per mile	Total assessed value
Marion	39.00	35.00	1,365.00
Marshall	57.128	35.00	1,999.48
Mills	25.94	35.00	907.90
Mitchell	43.964	35.00	1,538.74
Monona	27.53	35.00	963.55
Monroe	32.41	35.00	1,134.35
Muscatine	33.78	35.00	1,182.30
O'Brien	24.02	35.00	840.70
Page	36.94	35.00	1,292.90
Palo Alto	24.34	35.00	851.90
Plymouth	15.00	35.00	525.00
Pocahontas	11.01	35.00	385.35
Polk	106.368	35.00	3,722.88
Pottawattamie	80.217	35.00	2,807.59
Ringgold	23.911	35.00	836.89
Sac	19.15	35.00	670.25
Scott	70.65	35.00	2,472.75
Shelby	56.954	35.00	1,993.39
Sioux	54.96	35.00	1,923.25
Story	24.79	35.00	867.65
Tama	41.968	35.00	1,468.88
Taylor	5.794	35.00	202.79
Union	22.59	35.00	790.65
Wapello	50.983	35.00	1,784.40
Warren	15.787	35.00	552.55
Washington	26.20	35.00	917.00
Wayne	14.96	35.00	523.60
Webster	46.451	35.00	1,625.78
Winnebago	58.72	35.00	2,055.20
Woodbury	37.59	35.00	1,315.65
Worth	27.926	35.00	977.41
Wright	45.749	35.00	1,601.22
Totals	3,105.116		\$ 108,679.10

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

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

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

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

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

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

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

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

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

LAWS

Governing the Assessment and Taxation of a Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

Section 1398. All other property, real or personal, is subject to taxation in the manner prescribed. * * *

Sec. 1395. All property subject to taxation shall be valued at its actual value, which shall be entered opposite each item, and shall be assessed at twenty-five per cent of such actual value. Such assessed value shall be taken and considered as the taxable value of such property, upon which the levy shall be made. Actual value of property as used in this chapter shall mean its value in the market in the ordinary course of trade. This section shall not apply to special charter cities. [Code, '97.] [27 G. A., ch. 29, § 1.] [31 G. A., ch. 33, § 3.]

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

RAILROAD ASSESSMENT BY THE EXECUTIVE COUNCIL.

Sec. 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 the 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 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 (1234) of the supplement to the code, shall, on or before the 1st day of April, 1905, make to the executive council a detailed statement showing the amount of real estate owned or used by it on December 31, 1904, for railway purposes, in each county in the state in which said real estate is situ-

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

3-a. The executive council shall, by some convenient method of binding, arrange the statements required to be made under the provision of the preceding 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, (see sec. 1340-a, following);

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

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

Sec. 1325. 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. 1326. The said property shall be valued at its actual value, and the assessments shall be made upon the taxable value of the entire railway within the state, except as otherwise provided, and shall include the right of way, roadbed, bridges, culverts, rolling stock, depots, station grounds, shops, buildings, gravel beds and all other property, real and personal, exclusively used in the operation of such railway. In assessing said railway and its equipment, said council shall take into consideration the gross earnings per mile for the year ending January 1st, preceding, and any and all matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this state, then, in estimating the value of

its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without this state.

Sec. 1327. On or before the first Monday in August of each year the council shall transmit to the county auditor of each county through and into which any railroad may extend, a statement showing the length of the main track within the county and the assessed value per mile of the same, as fixed by a ratable distribution per mile of the assessed valuation of the whole property.

Sec. 1328. 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 thereon 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. 1329. All such railway property shall be taxable upon said assessment at the same rates, by the same officers and for the same purpose as the property of individuals within such counties, cities, towns, townships and lesser taxing districts.

Sec. 1327-a. That every railroad company owning or operating a line of railroad within this state, shall on or before the first day of August, A. D. 1902, place on file in the office of the county auditor of each county in the state, into which any part of the lines of any said company lies, a plat of the lines of said companies within said county, showing the length of their said lines and the area of the land owned or occupied, by said companies in each government sub-division of land, not included within the platted portion of any town or city, within each of said counties, and the length of the said lines within the platted portion of cities and towns. Companies having on file such plats of part or all of their lines, in any of said counties, shall be required to file plats only of that part of their lines not fully shown as above required on the plats now on file. On the first day of January of each year hereafter, like plats shall be filed of all new lines or extensions of existing lines built or completed within the calendar year preceding. [29 G. A., ch. 60, § 1.]

Sec. 1327-b. In the event of the failure or refusal of any railroad company to file the plats required under the provisions of section one of this act, at the time or according to the conditions named, then the county auditor may cause the same to be prepared by the county surveyor and the cost thereof shall, in the first place, be audited and paid by the board of supervisors out of the county fund, and the amount thereof shall be by said board levied as a special tax against said company and the property of said company which shall be collected as county taxes and when collected be paid into the county fund. [29 G. A., ch. 60, § 2.]

SLEEPING AND DINING CARS

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

ber of miles such cars have been run or operated within the state shall bear to the monthly average number of miles such cars have been used or operated within and without the state, such valuation shall be in the same ratio as that of the property of individuals and shall be added to the assessed valuation of the corporation, fixed under the preceding sections.

Sec. 1340-a. Gross earnings. That for the purpose of making reports to the executive council, the gross earnings of railway companies, owning or operating a line or lines of railway partly within this state, and partly within another state, or other states, or territories, or territories upon their line or lines within this state, shall be ascertained and reported by said railway companies as follows, to-wit: The aggregate of the earnings upon business originating and terminating within this state, upon business originating in this state and terminating elsewhere; upon business originating elsewhere and terminating in this state, and upon business neither originating nor terminating in this state but carried on or done over the line or lines in this state or over some part thereof, shall be reported; and with respect to all such interstate business the earnings in this state for the purpose of report shall be actually computed upon the basis of the length of haul or carriage in this state as compared with the length of haul or carriage elsewhere. It being hereby declared that for the purpose of making reports looking to the assessment of railway property for taxation the gross earnings or business done or carried partly within this state and partly in another state, or other states, or territories, shall be that proportion of the entire earnings of such business that the haul or carriage in this state bears to the entire haul or carriage. [29 G. A., ch. 61, § 1.]

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

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

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

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

Sec. 1340-f. If any railway company shall fail or refuse to obey or conform to the rules, regulations, method, and requirements so made or prescribed by the executive council under the provisions of this act or to make the reports as herein provided for, the executive council shall proceed and assess the property of such railway company so failing or refusing, according to the best information obtainable, and shall then add to the taxable valuation of such railway company twenty-five per centum thereof, which valuation and penalty shall be separately shown, and together shall constitute the assessment for that year. [29 G. A., ch. 61, § 6.]

Sec. 1342. Real Property of Railways. Lands, lots, and other real estate belonging to any railway company, not used exclusively in the operation of the several roads, and all railway bridges across the Mississippi and Missouri

river, and grain elevators, shall be subject to assessment and taxation on the same basis as property of individuals in the several counties where situated. [C. 72, § 808.]

EQUIPMENT AND FREIGHT LINE COMPANIES.

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

Sec. 1342-b. Every freight line and every equipment company, as designated in the preceding section, doing business, or owning cars which are operated in this state, shall, annually, on or before the first Monday in June, in each year, commencing with the year 1902, 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 com-

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

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

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

CLASSIFICATION.

Sec. 2076. All railroads of the state shall be classified in accordance with the gross amount of their several annual earnings within the state, per mile, for the preceding year, as follows: Class "A" shall include those whose gross annual earnings per mile shall be four thousand dollars or more; class "B" shall include those whose gross annual earnings per mile shall be three thousand dollars or any sum in excess thereof less than four thousand dollars; class "C" shall include those whose gross annual earnings per mile shall be less than three thousand dollars. In determining the classification of any railroad, the entire railroad property owned, or operated by any company shall be considered as a single railroad, and the aggregate gross earnings of the entire railroad within the state shall be divided by the entire mileage owned or operated within the state to ascertain the gross earnings per mile of such railroad. [G. A., ch. 102, § 1.]

Sec. 2077. All railroad corporations according to their classification as herein prescribed shall be limited to compensation per mile for the transportation of any person with ordinary baggage not exceeding one hundred and fifty pounds in weight as follows: Class "A," two cents; class "B," two and one-half cents; class "C," three cents; and for children twelve years of age or under one-half the rate above prescribed, provided, however, that every railroad corporation shall be entitled to charge a fare of not to exceed ten (10) cents for the transportation of each passenger with ordinary baggage for any distance not exceeding five miles. A charge of ten cents may be added to the fare of any passenger when the same is paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train, except in those cases where a minimum of ten (10) cents is charged for a distance of less than five miles as above provided. [32 G. A., ch. 102, § 2.]

Sec. 2078. The executive council shall at its regular meeting on the second Monday in July in each year classify the different railways, as provided by section two thousand and seventy-six (2076) of the code, from information as to

gross earnings obtained from the annual reports of railways made to the executive council for assessment and taxation, if it shall be satisfied of the correctness of same, or from information obtained by said executive council from any other source, and, when there shall be any change in classification, shall issue a certificate to any corporation or corporations, affected by such change, certifying the class to which they are respectively assigned; any change of 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. [30 G. A., ch. 75.]