

FORTY-FIRST 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 19, 1912

COMPILED UNDER DIRECTION OF
A. H. DAVISON
SECRETARY OF THE EXECUTIVE COUNCIL

BY
A. U. SWAN
AND
ELSIE SWAN
ASSISTANTS

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1912

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.
Superintendent—Iowa Division—T. H. Sears, Marceline, Mo.; G. E. Ayer, Chillicothe, Ill.

ATLANTIC NORTHERN & SOUTHERN RAILWAY.

Receiver—E. S. Harlan, Atlantic, Iowa.
Attorneys—W. A. Follett, J. B. Rockafellow, Atlantic, Iowa.
General Agent—F. B. LeFeber, Atlantic, Iowa.
General Superintendent—Wm. Osborne, Atlantic, Iowa.

CHICAGO, ANAMOSA & NORTHERN RAILWAY.

President—Henry Kiene, Dubuque, Iowa.
Vice-President and General Mgr.—L. E. Myers, Chicago, Ill.
Secretary—Otto M. Lorenz, Dubuque, Iowa.
Treasurer—Paul Kiene, Anamosa, Iowa.
General Superintendent—C. E. Collins, Chicago, Ill.
General Solicitor—H. C. Kenline, Dubuque, Iowa.
Auditor—Clifford L. Niles, Anamosa, Iowa.
Traffic Manager—Frank Rauch, 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—Frank E. Ward, Chicago, Ill.
General Superintendent—Iowa District—F. L. Johnson, Burlington, Iowa.
Chief Engineer—T. E. Calvert, Chicago, Ill.
General Auditor—Charles I. Sturgis, Chicago, Ill.
Real Estate and Tax Agent—Alfred E. Patten, Chicago, Ill.
Division Superintendents—Oscar E. Stewart, Burlington, Iowa; J. P. Cummings, Ottumwa, Iowa; W. A. Card, Creston, Iowa.

CHICAGO GREAT WESTERN RAILWAY.

President—S. M. Felton, Chicago, Ill.
Vice-President—J. W. Blabon, Chicago, Ill.
Secretary-Treasurer—J. F. Coykendale, Chicago, Ill.
General Solicitor—John Barton Payne, Chicago, Ill.
General Manager—H. J. Slifer, Chicago, Ill.
Chief Engineer—L. C. Fritch, Chicago, Ill.
Auditor—Con. F. Krebs, Chicago, Ill.
Superintendents of Iowa Divisions—C. F. Carson, St. Paul, Minn.; W. B. Causey, Des Moines, Iowa; F. R. Blunt, Clarion, Iowa; F. N. Reynolds, Oelwein, Iowa; J. A. Gordon, Chicago, Ill.

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 Vliet, 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; F. H. Myers, 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. Cantillon, Chicago, Ill.
General Superintendent—Samuel G. Strickland, Chicago, Ill.
Chief Engineer—Edward C. Carter, Chicago, Ill.
Comptroller—L. A. Robinson, Chicago, Ill.
Tax Commissioner—Frank P. Crandon, Chicago, Ill.
Superintendents of Iowa Divisions—F. H. Hammill, Boone, Iowa; H. E. Dickinson, Mason City, Iowa; A. W. Towsley, Sioux City, Iowa; J. P. Cantillon, 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. Whitenton, Chicago, Ill.
General Solicitor—Roberts Walker, Chicago, Ill.
General Superintendent—F. J. Easley, Davenport, 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; W. H. Given, G. A. Merrill, Cedar Rapids, Iowa; M. J. Kennelly, Trenton, Mo.

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. Sheean, 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.

COLFAX NORTHERN RAILROAD.

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

CROOKED CREEK RAILROAD AND COAL COMPANY.

President—George E. Burnham, Milwaukee, Wis.
Vice-President—H. U. Wallace, Chicago, Ill.
Secretary—Chas. L. Burnham, Milwaukee, Wis.
Treasurer—F. M. Johnston, Boone, Iowa.
General Superintendent—C. M. Kellogg, Webster City.
Auditor—L. D. Kenworthy, Webster City, Iowa.

DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILWAY.

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

DES MOINES TERMINAL RAILWAY.

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

DES MOINES UNION RAILWAY.

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

DES MOINES WESTERN RAILWAY.

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

DUBUQUE & STORY CITY RAILROAD.

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—R. W. Baxter, 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—T. H. Sullivan, Dubuque, Iowa; L. A. Downs, Fort Dodge, Iowa.

GREAT NORTHERN RAILROAD.

President—Louis W. Hill, St. Paul, Minn.
Vice-President—R. I. Farrington, St. Paul, Minn.
Treasurer—E. T. Nichols, New York, N. Y.
Secretary—L. E. Katzenback, St. Paul, Minn.
General Manager—J. M. Gruber, 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 CENTRAL RAILWAY.

President—Newman Erb, New York, N. Y.
Vice-President and General Manager—W. G. Bierd, Minneapolis, Minn.
Treasurer—F. H. Davis, New York, N. Y.
Secretary—A. C. Doan, New York, N. Y.
General Counsel—G. W. Seevers, Minneapolis, Minn.
Chief Engineer—R. G. Kenly, Minneapolis, Minn.
Auditor—L. G. Scott, Minneapolis, Minn.
Superintendent of Iowa Division—H. G. Kruse, Oskaloosa, 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—R. R. Robinson, 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—C. J. Boardway, Manchester, Iowa.
Chairman General Managing Committee—E. M. Carr, Manchester, Iowa.

MINNEAPOLIS & ST. LOUIS RAILWAY.

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, Minneapolis, Minn.
Chief Engineer—R. G. Kenly, Minneapolis, Minn.
Auditor—L. G. Scott, Minneapolis, Minn.
Superintendent Iowa Division—C. P. Stembel, Minneapolis, Minn.

MUSCATINE NORTH & SOUTH RAILROAD.

President and General Manager—Chas. Howard, Muscatine, Iowa.
Auditor—A. H. Kohlhammer, Muscatine, Iowa.

OMAHA BRIDGE & TERMINAL RAILWAY.

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

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.
Auditor—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.

UNION PACIFIC RAILROAD.

President—A. L. Mohler, Omaha, Neb.
Vice-President and General Manager—W. B. Scott, Omaha, Neb.
Secretary—Alex Millar, New York, N. Y.
Treasurer—Frederick V. S. Crosby, New York, N. Y.
General Solicitor—N. H. Loomis, Omaha, Neb.
General Superintendent—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.

WABASH RAILROAD.

President—F. A. Delano, Chicago, Ill.
Vice-Presidents—Edgar T. Welles, New York, N. Y.; Wells H. Blodgett, St. Louis, Mo.; E. B. Pryor, St. Louis, Mo.
Secretary—J. C. Otteson, New York, N. Y.
Treasurer—F. L. O'Leary, St. Louis, Mo.
General Solicitor—J. L. 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. Ross, Albia, Iowa.
Secretary—Calvin Manning, Ottumwa, Iowa.
Treasurer and General Manager—E. C. Manning, Albia, Iowa.
Chief Engineer—C. B. Judd, Albia, Iowa.

BOONE SUBURBAN RAILWAY COMPANY.

President, General Manager and Auditor—John Reynolds, Boone, Iowa.
Vice-President—C. E. Rice, Boone, Iowa.
Secretary and Auditor—S. G. Clarke, Boone, Iowa.
General Solicitor—Dyer & Dyer, Boone, Iowa.
General Superintendent—R. O. Hamill, Boone, Iowa.

CEDAR RAPIDS & IOWA CITY RAILWAY AND LIGHT COMPANY.

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

CEDAR RAPIDS & MARION CITY RAILWAY COMPANY.

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

CENTERVILLE LIGHT AND TRACTION COMPANY.

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

CHARLES CITY WESTERN RAILWAY COMPANY.

President 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.
General Solicitor—J. P. Gregg, Charles City, 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. L. Johnston, Boone, Iowa.

INTER-UREAN RAILWAY COMPANY.

President—A. W. Harris, Chicago, Ill.
Vice-President and Treasurer—J. R. Harrigan, Des Moines, Iowa.
Secretary and General Solicitor—N. T. Guernsey, Des Moines, Iowa.
General Manager—J. R. Harrigan, Des Moines, Iowa.
Auditor—F. E. Wilkin, Des Moines, Iowa.
General Superintendent—W. E. Rolston, 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 Solicitor—O. T. Roberts, Clinton, Iowa.
General Manager—P. P. Crafts, Davenport, Iowa.
Auditor—F. A. Perkins, Davenport, Iowa.
General Superintendent—C. F. Dege, Jr., Clinton, 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. Hanlon, 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 & BUNTON ELECTRIC RAILWAY.

President—W. R. [redacted], Oskaloosa, Iowa.
Secretary—C. E. [redacted], Oskaloosa, Iowa.
Treasurer—George Kalbach, Oskaloosa, Iowa.
General Manager—H. W. Garner, Oskaloosa, Iowa.

TAMA & TOLEDO ELECTRIC RAILWAY AND LIGHT COMPANY.

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

WATERLOO, CEDAR FALLS & 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 Solicitor—Mullan & Pickett, Waterloo, Iowa.
General Manager—C. D. Cass, Waterloo, Iowa.
Chief Engineer—F. E. Rust, Waterloo, Iowa.

TABLE NO. 1.

Length of Inter-Urban Lines January 1, 1912, 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	\$2,000	\$ 20,000
Boone Suburban Railway.....	Boone	4.10	4.10	2,000	8,200
Cedar Rapids & Iowa City Railway and Light Co.....	.....	.....	28.35	.....	85,050
.....	Johnson	18.32	.....	.....	.....
.....	Linn	10.03	28.35	3,000	85,050
Cedar Rapids & Marion City Railway	Linn	17.45	17.45	7,500	130,875
Centerville Light & Traction Company	Appanoose	7.84	7.84	2,500	19,600
Charles City Western Railway.....	Floyd	16.33	16.33	2,000	32,660
Fort Dodge, Des Moines & Southern R. R.....	.....	.....	160.31	2,487	330,080
.....	Boone	22.35	.....	.....	.....
.....	Calhoun	13.38	.....	.....	.....
.....	Green	1.11	.....	.....	.....
.....	Polk	16.20	.....	.....	.....
.....	Story	17.61	.....	.....	.....
.....	Webster	38.33	119.18	2,500	297,950
.....	Jasper	34.33	.....	.....	.....
(Not operated).....	Polk	8.63	.....	.....	.....
.....	Story	5.15	41.13	1,000	41,150
Inter-Urban Railway .....	.....	.....	64.18	.....	192,540
.....	Dallas	31.18	.....	.....	.....
.....	Jasper	5.45	.....	.....	.....
.....	Polk	27.55	64.18	3,000	192,540
Iowa & Illinois Railway.....	.....	.....	33.05	.....	90,887
.....	Clinton	10.85	.....	.....	.....
.....	Scott	22.19	33.05	2,750	90,887
Mason City & Clear Lake Traction Company	Cerro Gordo	14.62	14.62	3,500	51,170
Oskaloosa & Buxton Electric Railway	Mahaska	2.30	2.30	2,750	6,325
Tama & Toledo Electric Railway.....	Tama	2.75	2.77	2,500	6,875
Waterloo, Cedar Falls & Northern Railway .....	.....	.....	50.86	.....	190,725
.....	Black Hawk	39.10	.....	.....	.....
.....	Bremser	11.76	50.86	3,750	190,725
Total .....	.....	.....	432.140	.....	\$1,173,987

TABLE NO. 2.

Length of Railroads January 1st, 1912, 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	19.86	19.86	20,000	397,300
Atlantic Northern & Southern R'y .....	.....	.....	53.55	.....	159,487
.....	Audubon	6.70	.....	.....	.....
.....	Cass	27.44	.....	.....	.....
.....	Montgomery	16.445	.....	.....	.....
.....	Shelby	2.97	53.55	2,350	130,487
Chicago, Anamosa & Northern R'y .....	.....	.....	17.34	.....	43,350
.....	Jones	4.77	.....	.....	.....
.....	Linn	12.57	17.34	2,500	43,350
Chicago, Burlington & Quincy Main Line .....	.....	.....	1,305.955	7,220	9,862,353
.....	Adams	35.622	.....	.....	.....
.....	Clarke	18.070	.....	.....	.....
.....	Des Moines	19.364	.....	.....	.....
.....	Henry	24.586	.....	.....	.....
.....	Jefferson	36.853	.....	.....	.....
.....	Lucas	37.623	.....	.....	.....
.....	Mills	37.915	.....	.....	.....
.....	Montgomery	35.542	.....	.....	.....
.....	Union	24.779	.....	.....	.....
.....	Wapello	26.723	273.500	16,000	4,377,104
Ft. Madison Branch.....	.....	.....	.....	.....	.....
.....	Henry	9.670	.....	.....	.....
.....	Jefferson	15.000	.....	.....	.....
.....	Lee	25.640	.....	.....	.....
.....	Van Buren	14.770	56.030	3,100	173,683
Albia, K. & D. M. and D. M. & K. Branch.....	.....	.....	39.204	.....	.....
.....	Polk	10.135	.....	.....	.....
.....	Monroe	19.772	.....	.....	.....
.....	Warren	7.696	67.807	4,600	311,912
Chariton, D. M. & Southern Branch .....	.....	.....	.....	.....	.....
.....	Lucas	9.951	.....	.....	.....
.....	Warren	21.439	30.400	4,100	125,000
Chariton Branch .....	.....	.....	.....	.....	.....
.....	Decatur	15.907	.....	.....	.....
.....	Lucas	13.741	.....	.....	.....
.....	Wayne	6.893	36.541	4,800	168,988
Leon, Mt. Ayr & Southwestern Branch .....	.....	.....	.....	.....	.....
.....	Decatur	35.629	.....	.....	.....
.....	Hinggold	28.642	64.281	4,600	249,692
Creson Branch.....	.....	.....	.....	.....	.....
.....	Adams	3.350	.....	.....	.....
.....	Taylor	28.008	.....	.....	.....
.....	Union	19.743	42.800	5,100	217,668
Creston & Northern Branch.....	.....	.....	.....	.....	.....
.....	Adair	18.877	.....	.....	.....
.....	Union	7.922	26.799	4,100	109,876
Western Iowa Railroad .....	.....	.....	.....	.....	.....
.....	Adair	10.279	.....	.....	.....
.....	Cass	10.055	20.335	4,100	86,406
Nebraska City Branch.....	.....	.....	.....	.....	.....
.....	Fremont	19.741	.....	.....	.....
.....	Montgomery	7.698	.....	.....	.....
.....	Page	11.800	39.509	6,850	268,381
Red Oak & Atlantic Branch.....	.....	.....	.....	.....	.....
.....	Cass	2.557	.....	.....	.....
.....	Montgomery	12.439	.....	.....	.....
.....	Pottawattamie	1.996	17.992	4,100	73,767
Neb. City, Sidney & Northeast .....	.....	.....	.....	.....	.....
.....	Fremont	12.139	.....	.....	.....
.....	Mills	8.918	21.057	3,600	75,800

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Hastings & Avoca Branch	Mills	10.483	15.727	3,600	56,617
	Pottawattamie	5.244			
Northern Division	Dubuque	.532	.532	20,600	10,959
Burlington & Western R'y	Henry	10.679	83.330	4,100	341,653
	Jefferson	17.784			
	Keokuk	13.443			
	Mahaaka	26.746			
	Marion	.803			
Burlington & Northwestern R'y	Washington	13.875	38.678	4,100	158,579
	Des Moines	12.996			
	Henry	9.529			
	Louisa	3.148			
Des Moines & Kansas City R. R.	Washington	13.014	94.398	4,600	434,230
	Clarke	20.598			
	Decatur	26.636			
	Madison	12.379			
	Polk	7.428			
St. Louis, Keokuk & North-western	Warren	27.357	51.000	3,800	193,800
	Henry	14.250			
	Lee	36.750			
Keokuk & St. Paul R'y	Des Moines	8.980	42.276	11,000	465,036
	Lee	33.296			
Keokuk & Western R. R.	Appanoose	29.200	73.180	5,350	391,513
	Decatur	14.180			
	Wayne	29.800			
Humeston & Shenandoah R. R.	Decatur	14.350	95.748	3,600	344,692
	Page	27.130			
	Ringgold	27.268			
	Taylor	27.000			
Chicago, Burlington & Kansas City	Appanoose	17.970	77.640	4,200	326,088
	Davis	15.450			
	Lee	16.890			
	Van Buren	27.330			
Kansas City, St. Joe & Council Bluffs	Fremont	29.783	56.026	11,000	616,286
	Mills	17.963			
	Pottawattamie	8.280			
Clarinda, College Springs & Southwestern	Page	17.768	17.768	5,850	103,942
Brownsville & Nodaway Val.	Montgomery	2.418	25.228	6,100	153,890
	Page	22.810			
Tarkio Valley R. R.	Page	2.174	2.174	5,100	11,087
Iowa & St. Louis R. R.	Appanoose	5.430	5.430	3,000	16,290

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 Great Western R'y— Main Line	Bremer	6.033	773.51	6,068	4,693,722				
	Buchanan	11.412							
	Chickasaw	25.527							
	Delaware	25.677							
	Dubuque	31.281							
	Fayette	19.733							
	Howard	13.030							
	Mitchell	9.917							
	Southwestern Branch	Black Hawk				30.431	142.560	9,000	1,283,040
		Buchanan				2.885			
Fayette		7.214							
Grundy		7.949							
Jasper		19.043							
Madison		19.428							
Marshall		31.804							
Polk		29.000							
Ringgold		23.836							
Tama		12.641							
Taylor		5.792							
Union		22.487							
Warren		15.720							
Cedar Falls Branch	Black Hawk	7.480	7.480	3,600	26,928				
Waverly Branch	Bremer	21.940	21.940	3,100	68,014				
M. C. & Ft. D.—Main Line	Calhoun	18.558	234.120	5,250	1,229,130				
	Carroll	35.213							
	Cerro Gordo	31.506							
	Crawford	1.872							
	Franklin	.530							
	Harrison	1.931							
	Mitchell	5.305							
	Pottawattamie	28.364							
	Shelby	32.876							
	Webster	27.843							
	Worth	16.652							
Wright	33.470								
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer	25.399	98.000	4,850	475,736				
	Butler	27.742							
	Fayette	8.544							
	Franklin	24.143							
	Wright	12.262							
M. C. & Ft. D.—Lehigh Br.	Webster	15.690	15.690	3,100	48,639				
Coalville Branch Wisconsin, Minn. & Pacific Branch	Webster	2.900	22.500	3,100	69,750				
	Howard	1.500							
	Mitchell	21.000							

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, Milwaukee & St. Paul R'y</i>			1,963.750	6,710	12,506,187
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	348.37	11,500	4,006,255
Green Island Branch Kansas City Division—Marion to Rutledge	Jackson	11.90	11.90	3,000	35,700
Kansas City Division—Rutledge south	Benton Iowa Keokuk Linn Wapello	1.78 32.68 30.76 17.54 8.90	91.66	5,500	504,130
Sioux City Branch	Appanoose Monroe Wapello Wayne	22.34 10.47 18.41 14.96	66.18	6,500	430,170
Dubuque Division	Crawford Monona Woodbury	30.78 27.53 31.96	90.27	6,000	541,620
Cascade Branch	Alamakee Clayton Dubuque Jackson	36.11 36.22 32.81 31.04	136.18	7,500	1,021,350
Volga Branch	Dubuque Jackson	19.50 16.12	35.62	3,000	106,860
Waukon Branch Davenport & Northwestern Division	Clayton Fayette	42.01 16.20	58.21	3,500	203,735
Dubuque & Southwestern Division	Allamakee Cedar Clayton Clinton Delaware Fayette Jones Scott Winnishiek Delaware Dubuque Jones Linn	22.81 3.96 12.17 12.28 28.96 37.02 27.67 26.54 2.47 7.95 7.79 19.78 8.11	151.07 43.63	4,000	604,280 174,520

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	3,500	112,665
Clinton Branch	Clinton	10.58	10.58	4,000	42,320
Iowa & Minnesota Division	Howard Winneshiek	24.38 16.96	41.34	5,500	227,370
Decorah Branch	Winneshiek	9.54	9.54	3,500	33,390
Austin Branch	Cerro Gordo Mitchell Worth	8.93 7.75 11.27	27.95	4,500	125,775
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	8,300	2,419,367
Elkader Branch	Clayton	19.20	19.20	3,500	67,200
Spirit Lake Branch	Clay Dickinson	7.70 12.33	20.03	3,500	70,105
Eden Branch	Sioux	8.99	8.99	3,500	31,465
Sioux City & Dakota Division	Lyon Plymouth Sioux Woodbury	3.04 15.00 16.88 5.63	40.55	5,500	223,025
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	4,000	621,840
Des Moines Division—Boone Line	Boone Dallas Polk	15.38 9.62 10.01	35.01	3,500	122,535
Des Moines Division—Storm Lake Branch	Buena Vista Calhoun Sac	7.73 11.70 19.15	38.58	3,500	135,030
Muscatine Line	Jefferson Keokuk Louisa Muscatine Scott Wapello Washington	4.02 9.88 6.11 16.72 .64 13.87 26.20	76.94	7,500	577,050

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 Ry.</i>			1,601.30	8,322	13,325,488
Chicago & North-Western Ry	Benton	24.54			
	Boone	24.86			
	Carroll	25.41			
	Cedar	21.98			
	Clinton	6.17			
	Crawford	31.69			
	Greene	7.19			
	Harrison	39.33			
	Linn	39.28			
	Marshall	25.19			
	Pottawattamie	19.96			
	Story	24.23			
	Tama	25.34	356.32	17,000	3,655,440
Iowa Midland Branch	Clinton	22.40			
	Jackson	14.60			
	Jones	22.98	79.98	4,100	291,018
Stanwood & Tipton Branch	Cedar	8.50	8.50	4,100	34,850
Ottumwa, Cedar Falls & St. Paul Branch	Benton	2.47			
	Keokuk	16.29			
	Mahaska	13.90			
	Poweshiek	27.23			
	Tama	.11	60.26	4,100	247,476
Molingona Branch	Boone	10.99	10.99	6,000	66,000
Southern Iowa Branch	Mahaska	19.15			
	Monroe	2.40	21.55	3,000	77,580
Maple River Branch	Carroll	9.24			
	Ida	28.16			
	Monona	24.35			
	Plymouth	7.99			
	Sae	34.02			
	Woodbury	45.21	179.04	5,000	1,002,624
Boyer Valley Branch	Crawford	17.94			
	Sae	6.83	24.77	4,300	106,511
Soldier River Branch	Crawford	28.44			
	Harrison	13.12			
	Monona	19.75	61.31	4,100	251,371
Fox Lake Branch	Emmet	18.78			
	Kossuth	11.75			
	Palo Alto	2.74	33.27	4,100	136,497
Iowa Ry Coal & Mfg. Co.	Boone	3.25	3.25	10,100	32,825
Des Moines & Minneapolis Branch	Hamilton	7.45			
	Polk	24.16			
	Story	25.73	57.34	9,000	516,000
Iowa-Southwestern Branch	Asubon	11.65			
	Carroll	25.42			
	Crawford	1.83			
	Shelby	18.72	57.63	4,100	236,583
Iowa-Minnesota & Northwestern Branch	Benton	.43			
	Black Hawk	6.27			
	Butler	31.11			
	Cerro Gordo	39.03			
	Floyd	.62			
	Grundy	19.47			
	Tama	30.31			
	Winnebago	11.43			
	Worth	13.78	146.83	5,100	718,233

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Sioux City & Pacific Branch	Harrison	32.49			
	Monona	19.75			
	Woodbury	12.82	80.47	10,300	844,933
Alden Branch	Hardin	36.49	36.49	4,100	188,240
Toledo & Northwestern Br.	Burns Vista	23.77			
	Calhoun	23.84			
	Clay	5.70			
	Grundy	12.79			
	Hamilton	45.28			
	Hardin	24.81			
	Humboldt	35.14			
	Kossuth	46.51			
	O'Brien	15.36			
	Pocahontas	24.18			
	Sae	8.57			
	Sioux	33.99			
	Tama	22.14			
	Webster	25.96			
	Wright	23.85	283.20	6,000	2,229,120
Hawarden Branch	Plymouth	20.62			
	Sioux	7.63	28.15	5,300	154,825
Hawarden Branch (on C. St. P., M. & O. tracks)	Woodbury	1.56	1.56	5,300	8,580
Hawarden Branch (on right of way of T. & N. W.)	Sioux	2.37	2.37	3,000	7,110
<i>Chicago, Rock Island & Pacific Ry</i>			2,128.194	6,316	13,468,144
Iowa Division	Adair	8.62			
	Cass	27.04			
	Cedar	6.90			
	Dallas	17.54			
	Guthrie	19.20			
	Iowa	29.25			
	Jasper	34.28			
	Johnson	27.20			
	Madison	8.59			
	Muscatine	24.83			
	Polk	27.73			
	Pottawattamie	45.65			
	Poweshiek	25.68			
	Scott	13.76			
	Shelby	6.42	218.12	12,000	3,817,440
Southwestern Division	Appanoose	29.89			
	Davis	22.89			
	Jefferson	26.34			
	Louis	18.99			
	Muscatine	22.77			
	Scott	12.11			
	Wapello	7.72			
	Washington	24.12			
	Wayne	27.75	192.59	10,500	2,022,150
Oskaloosa Division	Keokuk	25.29			
	Mahaska	29.71			
	Marion	13.77			
	Washington	14.94	79.31	4,300	333,102
Wilton Branch	Muscatine	12.94	12.94	3,700	44,548
Newton & Monroe Branch	Jasper	17.62	17.62	2,700	62,976
Des Moines, Indianola & Winterset Branch	Madison	12.14			
	Polk	8.71			
	Warren	26.22	47.06	4,100	197,736

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Guthrie Center Branch.....	Guthrie	14.44	14.44	3,200	46,708
Audubon Branch	Audubon	16.23			
	Cass	8.18	24.41	4,500	109,522
Griswold Branch	Cass	14.22	14.22	3,700	52,614
Harlan Branch	Pottawattamie	1.15			
	Shelby	10.73	11.88	3,700	43,655
Carson Branch	Pottawattamie	17.73	17.73	3,700	65,601
Keosauqua Branch	Van Buren	4.50			
Gowrie & Northwestern R'y.....	Buena Vista	4.00	4.50	3,700	16,650
	Calhoun	16.39			
	Clay	25.97			
	O'Brien	13.22			
	Osceola	12.91			
	Poweshiek	25.40			
	Webster	7.41	109.30	3,300	349,700
Keokuk & Des Moines Division.	Davis .....	.86			
	Jasper	17.52			
	Lee	37.18			
	Mahaska	21.34			
	Marion	14.65			
	Polk	17.14			
	Van Buren	35.65			
	Wapello	29.97	162.31	4,500	730,395
Burlington, Cedar Rapids & Northern Main Line	Benton	23.01			
	Black Hawk	32.73			
	Bremser	4.19			
	Burke	21.98			
	Cedar	8.94			
	Cerro Gordo	10.61			
	Des Moines	21.18			
	Floyd	20.38			
	Johnson	16.65			
	Linn	21.67			
	Louisia	25.15			
	Muscatine	18.91			
	Worth	6.80	228.68	8,000	1,829,440
Milwaukee Division	Allamakee	1.61			
	Buchanan	25.78			
	Fayette	44.31			
	Linn	21.29			
	Winneshek	1.13	94.12	4,200	395,304
Muscatine Division	Johnson	7.66			
	Muscatine	19.21			
	Washington	4.31	30.58	4,200	128,436
Pacific Division	Benton	14.75			
	Grundy	15.20			
	Tama	18.17	48.12	6,200	298,344
Iowa City & Western Branch.	Johnson	9.54			
	Keokuk	31.36			
	Mahaska	4.37			
	Poweshiek	6.71			
	Washington	21.01	72.90	3,000	218,970

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Cedar Rapids, Iowa Falls & Northwestern Branch	Dickinson	29.83			
	Emmet	16.29			
	Franklin	12.43			
	Grundy	11.04			
	Hancock	29.38			
	Hardin	17.89			
	Humboldt	24.99			
	Kossuth	19.25			
	Lyon	37.82			
	Osceola	28.29			
	Palo Alto	27.29			
	Winnebago	21.29			
	Wright	45.05	311.53	4,700	1,469,251
Cedar Rapids & Clinton Branch	Cedar	28.86			
	Clinton	14.61			
	Johnson	15.96			
	Scott	25.50	81.93	4,300	344,306
Chicago, Decorah & Minnesota Branch	Fayette .....	.29			
	Winneshek	22.99	23.28	3,700	87,556
Davenport, Iowa & Dakota Branch	Cedar	9.14			
	Muscatine	7.10			
	Scott	15.94	29.88	3,700	110,535
Waverly Short Line.....	Bremser	5.68	5.68	3,700	15,176
Germania Division	Emmet	30.02			
	Kossuth	25.63			
	Winnebago	4.92	60.87	3,700	190,762
Garner Division	Hancock	14.79			
	Kossuth	3.61	18.40	2,900	53,360
St. Paul & Kansas City Short Line	Cerro Gordo	15.821			
	Franklin	25.133			
	Hardin	27.22			
	Polk	20,586			
	Story	28,614	117,384	4,350	408,882
Chicago, St. Paul, Minneapolis & Omaha R'y.....	O'Brien	6.71			
	Osceola	17.58			
	Plymouth	9.48			
	Sioux	22.00			
	Woodbury .....	.81	56.97	14,500	826,015
Rock River Branch	Lyon	17.41	17.44	4,000	69,760
Colfax Northern R'y.....	Jasper	12.50	12.50	3,000	37,500
Crooked Creek Railroad.....	Webster	11,800	17,612	2,000	35,224
	Hamilton	5,812	17,612		32,836
Davenport, Rock Island & Northwestern R'y.....	Clinton	9.12			
	Scott	24.79	33.91	7,500	254,225
Des Moines Terminal R'y....	Polk .....	.91	.91	10,000	9,100
Des Moines Union R'y.....	Polk	5.15	5.15	105,000	540,750
Des Moines Western R'y.....	Polk	1.44	1.44	15,000	21,600

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>Dubuque & Sioux City R'y</i> — Main Line—Dubuque to Le- Mars and in Sioux City	Black Hawk Buchanan Buena Vista Butler Calhoun Cherokee Delaware Dubuque Franklin Hamilton Hardin Pocahontas Plymouth Webster Woodbury	27.58 24.56 25.40 24.95 14.87 29.80 24.46 30.42 1.10 22.60 13.75 9.77 16.33 27.34 .64	716.99	6,192	4,439,998
Main Line—LeMars to Sioux City	Plymouth Woodbury	18.54 5.48	203.57 24.02	8,270 12,328	2,510,523 296,118
Omaha District	Calhoun Crawford Harrison Pottawattamie Sac Webster	25.84 33.17 29.42 19.72 18.96 5.97	133.08	6,000	798,480
Cedar Rapids Branch	Delaware Linn	14.07 27.78	41.85	3,050	127,642
Mona Branch	Black Hawk Bremer Chickasaw Floyd Mitchell	7.59 19.44 7.01 19.18 22.72	75.94	3,150	239,211
Stacyville Branch	Mitchell	7.93	7.93	2,600	20,618
Onawa Branch	Cherokee Ida Monona Woodbury	16.01 2.22 16.32 25.94	60.49	3,050	184,494
Sioux Falls Branch	Cherokee Lyon O'Brien Sioux	11.46 24.26 27.37 7.08	70.11	3,750	262,912
<i>Great Northern R'y</i>	Lyon Plymouth Sioux Woodbury	18.42 25.29 27.30 6.85	77.86	6,490	505,311
<i>Iowa Central R'y</i>			449.144	4,226	1,898,122
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	5,600	1,061,194

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Belmond Branch	Franklin Wright	15.700 6.655	22.355	3,000	67,005
Iowa Central & Western Branch	Hancock Kossuth Wright	13.086 14.351 8.957	26.594	2,500	67,485
Story City Branch	Marshall Story	15.010 19.476	34.486	3,000	103,458
State Center Branch	Jasper Marshall	5.928 20.650	26.578	3,000	79,734
Montezuma Branch	Poweshiek	13.610	13.610	3,000	40,830
Newton Branch	Jasper Mahaska Poweshiek	23.206 7.382 .672	30.660	3,000	91,980
Eastern Division	Henry Jefferson Keokuk Louisa Mahaska Washington	19.148 1.792 26.343 21.919 14.436 11.724	95.362	3,800	362,376
Iowa & Omaha Short Line R'y	Pottawattamie	12.00	12.00	3,000	36,000
<i>Iowa Transfer R'y</i>	Polk	.21	.21	30,000	6,300
<i>Manchester & Oneida R'y</i>	Delaware	8.00	8.00	2,500	20,000
<i>Minneapolis & St. Louis R'y</i> — Southern Division	Boone Hancock Humboldt Kossuth Webster Winnebago Worth	24.67 25.71 23.42 7.80 35.21 20.92 .34	349.21	3,645	1,273,100
Southwestern Division	Buena Vista Clay Dickinson Emmet	20.12 26.55 7.92 18.93	73.52	3,000	220,560
Des Moines & Ft. Dodge R'y— Des Moines to Angus	Boone Dallas Polk	1.70 26.98 8.56	37.24	4,000	148,960
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	3,500	351,300
Missouri Iron Co.	Allamakee	3.14	3.14	3,000	9,420
<i>Muscatine North & South R'y</i>	Des Moines Louisa Muscatine	7.06 23.33 7.72	38.11	2,500	95,275
<i>Omaha Bridge & Terminal R'y</i>	Pottawattamie	.50	.50	10,000	5,000
<i>Sioux City Bridge Company</i>	Woodbury	1.00	1.00	5,000	5,000

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Assessed value per mile	Aggregate assessed value
Sioux City Terminal R'y.....	Woodbury	1.57	1.57	7,500	11,775
Southern Iowa Traction Co.	Appanoose	13.40			
	Monroe	10.767	24.167	2,250	54,376
Tabor & Northern R'y.....	Mills	8.79	8.79	1,000	26,370
Union Pacific R'y.....			3.78	7,672	274,770
Main Line	Pottawattamie	2.06		125,000	257,550
Union Avenue Line	Pottawattamie	1.72	1.72	16,000	17,320
Wabash R'y			212.23	4,832	1,025,582
Main Line	Appanoose	7.251			
	Davis	95.246			
	Wapello	9.803	43.31	5,000	215,550
Omaha & St. Louis Line.....	Fremont	8.74			
	Mills	25.94			
	Page	19.83			
	Pottawattamie	11.22	65.73	1,000	328,650
Des Moines & St. Louis Line	Appanoose	17.88			
	Marion	39.00			
	Monroe	21.94			
	Folk	15.01	93.83	5,000	469,110
Coal Switches	Marion	9.36	9.36	1,200	11,232
Totals			9,886.02	\$6,671	\$5,551,446

TABLE NO. 3.

Railroads Assessed on account of Sleeping Cars, with Mileage and Assessments, for 1912.

Names of Companies Using or Operating Sleeping Cars not Owned by the Company	Miles on which Sleeping Cars are run	Assessed value per mile for Sleeping Cars	Aggregate assessed value of Sleeping Cars
Atchison, Topeka & Santa Fe Railway—Illinois-Iowa State line to Iowa-Missouri state line	19.85	\$150.00	\$ 2,970
Burlington, Cedar Rapids & Northern Railway	507.59	41.18	19,222
Burlington to Columbus Junction	41.18	41.00	1,688
Columbus Junction to West Liberty	50.05	60.00	1,200
West Liberty to Cedar Rapids	36.59	130.00	4,761
Cedar Rapids to Vinton	22.95	81.00	1,849
Vinton to Plymouth Junction	97.511	65.00	6,336
Plymouth Junction to Manly Junction	5.286	75.00	401
Northwood to Iowa-Minnesota state line	4.003	102.00	408
Vinton to Iowa-Minnesota state line and Minnesota-Iowa state line to Iowa-South Dakota state line	279.21	12.00	3,350
Chicago & Northwestern Railway	954.68		26,520
Illinois-Iowa state line to Cedar Rapids	83.41	200.00	21,687
Cedar Rapids to Belle Plaine	35.27	244.00	8,605
Belle Plaine to Tama	15.09	290.00	4,376
Tama to Ames	56.25	218.00	12,262
Ames to Maple River	69.84	197.00	13,758
Maple River to Missouri Valley	66.86	199.00	13,305
Missouri Valley to Council Bluffs	22.02	305.00	6,715
Belle Plaine to Mason City	106.42	19.00	2,022
Tama to Jewell Junction	68.02	14.00	952
Maple River to Onawa	81.00	7.00	567
Jewell Junction to Eagle Grove	35.73	18.00	644
Eagle Grove to Iowa-South Dakota state line	29.60	13.00	377
Missouri Valley to California Junction	145.46	13.00	1,891
California Junction to Onawa	5.20	86.00	450
Onawa to Sioux City	291.28	63.00	3,002
Sioux City to Hawarden	38.07	85.00	3,217
Chicago, Burlington & Quincy Railway	43.03	20.00	861
Illinois-Iowa state line to Burlington	273.569		25,756
Burlington to Creston	35.74	150.00	5,361
Creston to Pacific Junction	187.665	132.00	24,772
Pacific Junction to Iowa-Nebraska state line	81.826	131.00	10,719
Chicago Great Western Railway	3,344	55.00	184
Illinois-Iowa state line to Osweein	799.57		30,988
Osweein to Clarion	73.736	72.00	5,309
Clarion to Council Bluffs	98.09	14.00	1,373
Osweein to Des Moines	162.42	22.00	3,592
Des Moines to Iowa-Missouri state line	130.705	62.00	8,164
Clarion to Iowa-Minnesota state line	95.146	60.00	5,707
Osweein to Iowa-Minnesota state line	71.790	30.00	2,134
Chicago, Milwaukee & St. Paul Railway	68.772	78.00	5,364
Illinois-Iowa state line to Council Bluffs	327.30		13,357
Plymouth to Mason City	349.03	38.00	13,263
	8.36	16.00	134

TABLE NO. 3—CONTINUED.

Names of Companies Using or Operating not Owned by the Company	Miles on which Sleeping Cars are run	Assessed value Per mile for Sleeping Cars	Aggregate as- sessed value of Sleeping Cars
Chicago, Rock Island & Pacific Railway	510.71		54,616
Illinois-Iowa state line to West Liberty	39.07	151.00	5,929
West Liberty to Des Moines	126.59	114.00	15,571
Des Moines to Council Bluffs	142.46	89.00	12,679
Illinois-Iowa state line to Columbus Junction	47.17	90.00	4,245
Columbus Junction to Washington	16.55	129.00	2,135
Washington to Iowa-Missouri state line	128.87	109.00	14,047
Chicago, St. Paul, Minneapolis & Omaha	56.97		4,962
Minnesota-Iowa state line to Alton	49.16	88.00	3,534
Alton to LeMars and in Sioux City	16.81	85.00	1,428
Davenport, Rock Island & Northwestern Railway	33.91	40.00	1,356
Des Moines Union Railway	5.06		279
C. G. W.—Union Station east and south	2.43	64.00	155
Wabash—Union Station east	2.63	47.00	124
Dubuque & Sioux City Railway	606.72		21,882
Illinois-Iowa state line to Waterloo	93.77	82.00	7,689
Waterloo to Mona Junction	6.77	72.00	487
Mona Junction to Ft. Dodge	92.53	56.00	5,183
Ft. Dodge to Tara Junction	5.68	38.00	216
Tara Junction to Cherokee	69.93	26.00	1,818
Cherokee to LeMars and in Sioux City	34.86	13.00	453
LeMars to Sioux City	24.02	100.00	2,402
Tara Junction to Missouri River	133.08	13.00	1,730
Cherokee to Iowa-Minnesota state line	70.11	12.00	841
Mona Junction to Iowa-Minnesota state line	75.94	14.00	1,049
Iowa Central Railway	189.55		4,106
Albia to Manly Junction	178.22	17.00	3,030
Manly Junction to Northwood	11.33	95.00	1,076
Kansas City, St. Joe & Council Bluffs Railway	56.026		9,751
Missouri-Iowa state line to Pacific Junction	37.72	160.00	6,035
Pacific Junction to Council Bluffs	18.305	203.00	3,716
Minneapolis & St. Louis Railway	170.64		6,412
Minnesota-Iowa state line to Ft. Dodge	88.85	51.00	4,531
Ft. Dodge to Des Moines	81.79	23.00	1,881
Omaha & St. Louis Railway	65.73	17.00	1,117
Omaha Bridge & Terminal Company	.50	14.00	7
St. Louis, Keokuk & Northwestern Railway	45.91	66.00	3,030
St. Paul & Kansas City Short Line	117.384	16.00	1,878
Union Pacific Railway	2.06	584.00	1,203
Wabash Railway	101.091		4,788
Missouri-Iowa state line to Albia	36.141	57.00	2,060
Albia to Des Moines	64.95	42.00	2,728
Totals	4,756.320		\$311,902

TABLE NO. 4.

Assessment of Equipment Car Companies and Amount of Tax Assessed against said Companies by the Executive Council, July 12, 1912, at forty-seven (47) mills on the dollar of taxable property.

Names of Companies	Actual value of Cars	Assessed or tax- able value	Amount of tax
American Cotton Oil Company	\$ 3,000	\$ 750	\$ 35.25
American Refrigerator Transit Company	7,200	1,800	84.00
Armour Car Lines Company	147,000	36,750	1,727.25
Arms Palace Horse Car Company	1,000	250	11.75
Cold Blast Transportation Company	2,400	600	28.20
The Cudahy Packing Company	96,000	24,000	1,128.00
Chicago, New York & Boston Refrigerator Company	17,500	4,375	205.63
Dairy Shippers Dispatch	3,200	800	37.60
Dold, Jacob, Packing Company	600	150	7.05
Doud Stock Car Company	1,000	250	11.75
General Chemical Company			
F. J. Lewis Mfg. Co.	1,200	315	14.81
Libby, McNeil & Libby	600	150	7.05
Live Poultry Transportation Company	6,000	1,500	70.50
Mather Stock Car Company	4,000	1,000	47.00
Merchants Despatch Transportation Company	50,000	12,500	587.50
The Milwaukee Ref. Transit Company	10,000	2,500	117.50
National Car Line Company	22,000	5,500	258.50
National Roofing Company	800	200	9.40
Streets Western Stable Car Line	7,200	1,800	84.60
Nelson, Morris & Company	24,000	6,000	282.00
Rumley, (M.) Company	400	100	4.70
St. Louis Refrigerator Car Company (Anheuser-Busch)			
Swift's Refrigerator Transportation Company	98,000	24,500	1,151.50
Santa Fe Transportation Company	50,000	12,500	587.50
Union Refrigerator Transit Co. of Wisconsin	21,600	5,400	253.80
Union Trunk Line Company	162,000	40,500	1,903.50
Total	\$737,700	\$184,950	\$ 8,514

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			
Chicago, Burlington & Quincy—Creston & Northern R'y	37.667		\$ 221,743
Chicago, Burlington & Quincy—Western Iowa R. R.	18.877	4,100	77,396
Chicago, Rock Island & Pacific—Iowa Division	10.270	4,100	42,107
	8.52	12,000	102,240
Adams			
Chicago, Burlington & Quincy—Main Line	29.862		434,955
Chicago, Burlington & Quincy—Creston Branch	25.931	16,000	414,912
	3.930	5,100	20,043
Allamakee			
Burlington, Cedar Rapids & Northern—Milwaukee Div.	67.69		388,803
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	1.61	4,200	6,762
Chicago, Milwaukee & St. Paul—Dubuque Div.	4.02	8,300	33,396
Chicago, Milwaukee & St. Paul—Waukon Branch	36.11	7,500	270,825
Missouri Iron Company	22.81	3,000	68,430
	3.14	3,000	9,420
Anpanoose			
Southern Iowa Traction Co.	151.211		882,494
Chicago, Burlington & Quincy—Keokuk & Western	13.40	2,250	30,150
Chicago, Burlington & Quincy—Chicago, Burl. & K. C.	29.20	5,350	156,220
Chicago, Burlington & Quincy—Iowa & St. Louis	17.97	4,200	75,474
Chicago, Rock Island & Pacific—Southwestern Div.	5.43	3,000	16,290
Wabash—Main Line	29.89	10,500	313,845
Wabash—Des Moines & St. Louis	7.261	5,000	36,305
Chicago, Milwaukee & St. Paul—Kansas City Div.	17.88	5,000	89,400
Centerville Light & Traction Company	22.34	6,500	145,210
	7.84	2,500	19,600
Audubon			
Atlantic, Northern & Southern	34.58		131,096
Chicago, Rock Island & Pacific—Audubon Branch	6.70	2,250	15,075
Chicago & North-Western—Iowa Southwestern Branch	16.23	4,200	68,166
	11.65	4,100	47,765
Benton			
Burlington, Cedar Rapids & Northern—Main Line	91.35		996,725
Burlington, Cedar Rapids & Northern—Pacific Div.	23.01	8,000	184,080
Chicago & North-Western—Main Line	14.75	6,200	91,450
Chicago & North-Western—Ottumwa, C. F. & St. P.	24.84	17,000	422,280
Chicago & North-Western—Iowa, Minn. & Northwestern	2.47	4,100	10,127
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	.43	5,100	2,193
Chicago, Milwaukee & St. Paul—Kansas City Div.	24.07	11,500	276,805
	1.78	5,500	9,790
Black Hawk			
Burlington, Cedar Rapids & Northern—Main Line	151.181		917,166
Chicago Great Western—Southwestern Branch	32.73	8,000	261,840
Chicago Great Western—Cedar Falls Branch	30.431	6,500	197,801
Dubuque & Sioux City—Main Line	7.48	3,600	26,928
Dubuque & Sioux City—Mona Branch	27.58	8,270	228,087
Chicago & North-Western—Iowa, Minn. & Northwest	7.59	3,150	23,968
Waterloo, Cedar Falls & Northern Railway	6.27	5,100	31,977
	39.10	3,750	146,625
Boone			
Ft. Dodge, Des Moines & Southern Railway	125.36		863,335
Minneapolis & St. Louis—D. M. & Ft. D.—Angus South	32.35	2,500	80,875
Minneapolis & St. Louis—D. M. & Ft. D.—Angus North	1.70	4,000	6,800
Minneapolis & St. Louis—Main Line	1.28	3,500	4,480
Chicago & North-Western—Main Line	24.67	4,000	98,680
Chicago & North-Western—Iowa R'y Coal & Mfg. Co.	24.80	17,000	421,600
Chicago & North-Western—Moingona Branch	3.25	10,100	32,825
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	10.00	6,600	66,000
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	7.83	11,500	90,045
Boone Suburban Railway Company	15.38	3,500	53,830
	4.10	2,000	8,200

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Bremer			
Burlington, Cedar Rapids & Northern—Main Line	94.442		402,528
Burlington, Cedar Rapids & Northern—Waverly Short Line	4.19	8,000	33,500
Chicago Great Western—Main Line	5.68	3,200	18,176
Chicago Great Western—Oelwein Clarion Branch	6.033	9,000	54,297
Chicago Great Western—Waverly Branch	25.399	4,850	123,185
Dubuque & Sioux City—Mona Branch	21.940	3,100	68,014
Waterloo, Cedar Falls & Northern Railway	19.44	3,150	61,236
	11.76	3,750	44,100
Buchanan			
Burlington, Cedar Rapids & Northern—Milwaukee Div.	64.637		432,847
Chicago Great Western—Main Line	25.78	4,200	108,276
Chicago Great Western—Southwestern Branch	11.412	9,000	102,708
Dubuque & Sioux City—Main Line	2.885	6,500	18,752
	24.56	8,270	203,111
Buena Vista			
Chicago, Rock Island & Pacific—Gowrie & Northwestern	95.94		576,835
Minneapolis & St. Louis—Storm Lake Branch	4.00	3,200	12,800
Chicago & North-Western—Toledo & Northwestern	20.12	3,000	60,360
Chicago, Milwaukee & St. P.—Des Moines Div.—Main Line	23.77	6,600	156,882
Chicago, M. & St. P.—Des Moines Div.—Storm Lake Br.	14.92	4,000	59,680
Dubuque & Sioux City—Main Line	7.73	3,500	27,055
	25.40	8,270	210,058
Butler			
Burlington, Cedar Rapids & Northern—Main Line	104.862		668,025
Chicago Great Western—Oelwein-Clarion Branch	21.06	8,000	168,480
Chicago & North-Western—Iowa, Minn. & Northwestern	27.742	4,850	134,548
Dubuque & Sioux City—Main Line	31.11	5,100	158,661
	24.95	8,270	206,336
Calhoun			
Chicago, Rock Island & Pacific—Gowrie & Northwestern	153.968		777,195
Dubuque & Sioux City—Main Line	16.39	3,200	52,448
Dubuque & Sioux City—Omaha District	14.87	8,270	122,974
Chicago & North-Western—Toledo & Northwestern	25.84	6,000	155,040
Chicago, Milwaukee & St. P.—Des Moines Div.—Main Line	23.84	6,000	143,040
Chicago, M. & St. P.—Des Moines Div.—Storm Lake Br.	29.39	4,000	117,560
Chicago, Great Western—M. C. & Ft. D.—Main Line	11.70	3,500	40,950
Ft. Dodge, Des Moines & Southern	18.558	5,250	97,429
	13.38	2,500	33,450
Carroll			
Chicago & North-Western—Main Line	120.323		1,060,100
Chicago & North-Western—Maple River Branch	25.41	17,000	431,970
Chicago & North-Western—Iowa-Southwestern Branch	9.34	5,600	52,304
Chicago, Milwaukee & St. P.—Chi. & C. B. Div.	25.43	4,100	104,263
Chicago Great Western—M. C. & Ft. Dodge—Main Line	24.93	11,500	286,695
	35.213	5,250	184,868
Cass			
Chicago, Burlington & Quincy—Western Iowa R'y	90.532		529,162
Chicago, Burlington & Quincy—Red Oak & Atlantic	10.005	4,100	41,289
Chicago, Rock Island & Pacific—Iowa Div.	3.557	4,100	14,583
Chicago, Rock Island & Pacific—Audubon Branch	27.04	12,000	324,480
Chicago, Rock Island & Pacific—Griswold Branch	8.18	4,200	34,356
Atlantic, Northern & Southern Railway	14.22	3,700	52,614
	27.44	2,250	61,740
Cedar			
Burlington, Cedar Rapids & Northern—Main Line	91.28		784,700
Burlington, Cedar Rapids & Northern—Cedar R. & Clinton	8.94	8,000	71,520
Burlington, Cedar Rapids & Northern—Dav., Iowa & Dak.	28.86	4,200	121,212
Chicago, Rock Island & Pacific—Iowa Div.	9.14	3,700	33,818
Chicago & North-Western—Main Line	6.90	12,000	82,800
Chicago & North-Western—Stanwood & Tipton Branch	24.98	17,000	424,660
Chicago, Milwaukee & St. Paul—Dav. & N. W.	8.50	4,100	34,850
	3.96	4,000	15,840

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Cerro Gordo	159.068		894,222
Burlington, Cedar Rapids & Northern—Main Line	10.61	8,000	84,880
Chicago Great Western—M. C. & Ft. D.—Main Line	31.505	5,250	165,496
Iowa Central—Main Line	24.351	5,600	136,365
Chicago & North-Western—Iowa, Minn. & N. W.	29.01	5,100	147,951
Chicago, Milwaukee & St. Paul—Austin Branch	8.93	4,500	40,185
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.22	8,300	201,026
Mason City & Clear Lake Traction Company	14.62	3,500	51,170
Chicago, Rock Island & Pacific—St. Paul & K. C. Short L.	15.821	4,250	67,239
Cherokee	57.21		338,026
Dubuque & Sioux City—Onawa Branch	16.01	3,050	48,830
Dubuque & Sioux City—Sioux Falls Branch	11.40	3,750	42,750
Dubuque & Sioux City—Main Line	29.80	8,270	246,446
Chickasaw	58.867		470,363
Chicago Great Western—Main Line	25.527	9,000	229,743
Dubuque & Sioux City—Main Line	7.01	3,150	22,081
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	26.33	8,300	218,539
Clarke	46.420		507,902
Chicago, Burlington & Quincy—Main Line	25.822	16,000	413,152
Chicago, Burlington & Quincy—Des Moines & K. C.	20.598	4,600	94,750
Clay	109.71		507,017
Chicago, Rock Island & Pacific—Gowrie & N. W.	25.97	3,200	83,104
Minneapolis & St. Louis—Storm Lake Branch	26.55	3,000	79,650
Chicago & North-Western—Toledo & Northwestern	5.70	6,600	37,620
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.31	8,300	201,773
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	7.70	3,500	26,950
Chicago, Mil. & St. P.—Des Moines Div.—Main Line	19.48	4,000	77,920
Clayton	132.28		722,809
Chicago, Milwaukee & St. Paul—Dubuque Div.	36.22	7,500	271,650
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	22.68	8,300	188,244
Chicago, Milwaukee & St. Paul—Elkader Branch	19.20	3,500	67,200
Chicago, Milwaukee & St. Paul—Volga Branch	42.01	3,500	147,035
Chicago, Milwaukee & St. Paul—Davenport & N. W.	12.17	4,000	48,680
Clinton	188.66		1,561,757
Davenport, Rock Island & Northwestern	9.12	7,500	68,400
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	14.61	4,200	61,362
Chicago & North-Western—Main Line	40.17	17,000	682,890
Chicago & North-Western—Iowa Midland Branch	33.40	4,100	136,940
Chicago, Milwaukee & St. Paul—Chl. & C. B. Div.	36.14	11,500	415,610
Chicago, Milwaukee & St. Paul—Davenport & N.	12.28	4,000	49,120
Chicago, Milwaukee & St. Paul—Maquoketa Branch	21.50	3,500	75,250
Chicago, Milwaukee & St. Paul—Clinton Branch	10.58	4,000	42,320
Iowa & Illinois Railway	10.86	2,750	29,865
Crawford	158.132		1,275,727
Dubuque & Sioux City—Omaha Dist.	33.17	6,000	199,020
Chicago & North-Western—Main Line	31.60	17,000	537,200
Chicago & North-Western—Boyer Valley Branch	17.94	4,300	77,142
Chicago & North-Western—Soldier River Branch	28.44	4,100	116,604
Chicago & North-Western—Iowa Southwestern Branch	1.83	4,100	7,503
Chicago, Milwaukee & St. Paul—Chl. & C. B. Div.	12.50	11,500	143,750
Chicago, Milwaukee & St. Paul—Sioux City Branch	30.78	6,000	184,680
Chicago Great Western—M. C. & Ft. D.—Main Line	1.872	5,250	9,828
Dallas	126.75		806,730
Interurban Railway	21.18	3,000	63,540
Chicago, Rock Island & Pacific—Iowa Div.	17.54	12,000	210,480
Minneapolis & St. Louis—Des Moines & Ft. Dodge Div.	26.98	4,000	107,920
Chicago, Milwaukee & St. Paul—Chl. & C. B. Div.	24.72	11,500	284,280
Chicago, Mil. & St. Paul—Des Moines Div.—Main Line	26.71	4,000	106,840
Chicago, Mil. & St. Paul—Des Moines Div.—Boone Line	9.62	3,500	33,670

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Davis	65.446		449,335
Chicago, Burlington & Quincy—Chl., Burl. & K. C.	15.45	4,200	64,890
Chicago, Rock Island & Pacific—Southwestern Div.	22.89	10,500	240,345
Chi., Rock Island & Pacific—Keokuk & Des Moines Div.	.86	4,500	3,870
Wabash—Main Line	26.246	5,000	131,230
Decatur	96.712		441,150
Chicago, Burlington & Quincy—Chariton Branch	15.907	4,600	73,172
Chicago, Burlington & Quincy—Leon, Mt. Ayr & S. W.	25.639	4,600	117,939
Chicago, Burlington & Quincy—Humeston & Shenandoah	14.35	3,600	51,660
Chicago, Burlington & Quincy—Keokuk & Western	14.18	5,350	75,863
Chicago, Burlington & Quincy—Des Moines & K. C.	26.636	4,600	122,525
Delaware	100.067		643,480
Chicago Great Western—Main Line	25.627	9,000	230,643
Dubuque & Sioux City—Main Line	24.46	8,270	202,284
Dubuque & Sioux City—Cedar Rapids Branch	14.07	3,050	42,913
Manchester & Oneida Railway	8.00	2,500	20,000
Chicago, Milwaukee & St. Paul—Davenport & N. W.	28.96	4,000	115,840
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.95	4,000	31,800
Des Moines	68.286		628,273
Burlington, Cedar Rapids & Northern—Main Line	21.18	8,000	169,440
Chicago, Burlington & Quincy—Main Line	18.07	16,000	289,120
Chicago, Burlington & Quincy—Keokuk & St. P.	8.98	11,000	98,780
Chicago, Burlington & Quincy—Burlington & N. W.	12.996	4,100	53,283
Muscatine North & South R. R.	7.06	2,500	17,650
Dickinson	50.08		207,116
Burl., Cedar Rapids & Northern—C. R. I. F. & N. W.	29.83	4,700	140,201
Minneapolis & St. Louis—Storm Lake Branch	7.92	3,000	23,760
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	12.33	3,500	43,155
Dubuque	122.333		879,796
Chicago, Burlington & Quincy—Northern Div.	.532	20,600	10,959
Chicago Great Western—Main Line	31.281	9,000	281,529
Chicago, Milwaukee & St. Paul—Dubuque Div.	32.81	7,500	246,075
Chicago, Milwaukee & St. Paul—Cascade Branch	19.50	3,000	58,500
Dubuque & Sioux City—Main Line	30.42	8,270	251,573
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.79	4,000	31,160
Emmet	73.93		285,003
Burl., Cedar Rapids & Northern—Germania Div.	20.02	3,750	75,075
Burl., Cedar Rapids & Nor.—Cedar Rapids, I. F. & N. W.	16.20	4,700	76,140
Minneapolis & St. Louis—Storm Lake Branch	18.93	3,000	56,790
Chicago & North-Western—Fox Lake Branch	18.78	4,100	76,998
Fayette	133.311		657,591
Chicago Great Western—Oelwein-Clarion Branch	8.544	4,850	41,438
Burlington, Cedar Rapids & Northern—Milwaukee Div.	44.31	4,200	186,102
Burl., Cedar Rapids & Northern—Chl., Decorah & Minn.	.29	2,700	783
Chicago Great Western—Main Line	19.733	9,000	177,597
Chicago Great Western—Southwestern Branch	7.214	6,500	46,891
Chicago, Milwaukee & St. Paul—Volga Branch	16.20	3,500	56,700
Chicago, Milwaukee & St. Paul—Davenport & N. W.	37.02	4,000	148,080
Floyd	80.730		462,225
Burlington, Cedar Rapids & Northern—Main Line	20.38	8,000	163,040
Dubuque & Sioux City—Mona Branch	19.18	3,150	60,417
Chicago & North-Western—Iowa, Minnesota & N. W.	.02	5,100	102
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.82	8,300	206,006
Charles City Western Ry.	16.33	2,000	32,660

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Franklin			
Burl., Cedar Rapids & Nor.—Cedar Rap., I. F. & N. W.	106.267		493,892
Chicago Great Western—Mason City & Ft. D.—Main Line	12.43	4,700	58,421
Chicago Great Western—Oelwein-Clarion Branch	.53	5,250	2,782
Dubuque & Sioux City—Main Line	24.143	4,850	117,093
Iowa Central—Main Line	1.10	8,270	9,097
Iowa Central—Belmond Branch	27.231	5,600	152,494
Chicago, R. I. & P. Ry.—St. Paul & K. C. Short Line	15.70	3,000	47,100
	25.133	4,250	106,815
Fremont			
Chicago, Burlington & Quincy—Neb. City Branch	76.403		550,238
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	19.741	6,850	135,225
Chicago, Burlington & Quincy—K. City, St. J. & C. B.	12.139	3,600	43,700
Wabash—Omaha & St. Louis Line	29.783	11,000	327,613
	8.74	5,000	43,700
Greene			
Minneapolis & St. Louis—Des Moines & Ft. Dodge Div.	75.72		604,155
Chicago & North-Western—Main Line	23.06	3,500	80,710
Chicago, Milwaukee & St. P.—Des Moines Div.—Main Line	24.19	17,000	411,230
Ft. Dodge, Des Moines & Southern	27.36	4,000	109,440
	1.11	2,500	2,775
Grundy			
Burlington, Cedar Rapids & Northern—Pacific Div.	65.449		376,407
Burl., Cedar Rapids & Northern—C. R., I. F. & N. W.	15.20	6,200	94,240
Chicago Great Western—Southwestern Branch	11.04	4,700	51,888
Chicago & North-Western—Iowa, Minn. & N. W.	7.949	6,500	51,668
Chicago & North-Western—Toledo & Northwestern	18.47	5,100	94,197
	12.79	6,600	84,414
Guthrie			
Chicago, Rock Island & Pacific—Iowa Div.	70.27		570,478
Chicago, Rock Island & Pacific—Guthrie Center Branch	19.30	12,000	231,600
Chicago, Milwaukee & St. P.—Chi. & C. B. Div.	14.44	3,200	46,208
Chicago, Milwaukee & St. P.—Des Moines Div.—Main Line	19.54	11,500	224,710
	16.99	4,000	67,960
Hamilton			
Crooked Creek Railroad & Coal Company	81.442		572,216
Chicago & North-Western—Des Moines & Minneapolis	5.812	3,000	17,436
Chicago & North-Western—Toledo & N. W.	7.45	9,000	67,050
Dubuque & Sioux City—Main Line	45.58	6,600	300,828
	22.60	8,270	186,902
Hancock			
Burlington, C. R. & N.—Garner Div.	108.696		524,403
Burlington, C. R. & N.—C. R., I. F. & N. W.	14.79	2,900	42,891
Iowa Central—Iowa Central & Western	30.96	4,700	145,512
Minneapolis & St. Louis—Main Line	13.086	2,500	32,715
Chicago, M. & St. P.—Iowa & Dakota Div.	25.71	4,000	102,840
	24.15	8,300	200,445
Hardin			
Burlington, C. R. & N.—C. R., I. F. & N. W.	148.849		829,314
Iowa Central—Main Line	17.89	4,700	84,083
Chicago & North-Western—Toledo & N. W.	28.769	5,600	161,106
Chicago & North-Western—Alden Branch	24.81	6,600	163,746
Dubuque & Sioux City—Main Line	26.40	4,100	108,240
Chicago, R. I. & P. Ry.—St. Paul & K. C. Short Line	23.75	8,370	196,412
	27.23	4,250	115,727
Harrison			
Dubuque & Sioux City—Omaha District	114.211		1,176,875
Chicago & North-Western—Main Line	29.42	6,000	176,520
Chicago & North-Western—Soldier River Branch	30.33	17,000	515,610
Chicago & North-Western—Sioux City Branch	13.12	4,100	53,792
Chicago, M. & St. P.—Chicago & C. B. Div.	32.40	10,500	340,200
Chicago Great Western—Mason City & Ft. D.—Main Line	7.01	11,500	80,615
	1.931	5,250	10,138

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Henry			
Chicago, Burlington & Quincy—Main Line	75.631		527,828
Chicago, Burlington & Quincy—Ft. Madison Branch	19.364	16,000	309,824
Chicago, Burlington & Quincy—Burlington & Western	2.670	3,100	8,277
Chicago, Burlington & Quincy—Burl. & Northwestern	10.679	4,100	43,783
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	9.520	4,100	39,082
Iowa Central—Eastern Div.	14.25	3,800	54,150
	19.148	3,800	72,762
Howard			
Chicago Great Western—Main Line	38.91		256,010
Chicago Great Western—Wisconsin, M. & P.	13.03	9,000	117,270
Chicago, Milwaukee & St. P.—Iowa-Minn. Div.	1.50	3,100	4,650
	24.38	5,500	134,060
Humboldt			
Burl., C. R. & N.—Cedar Rapids, I. F. & Northwestern	80.89		465,247
Minneapolis & St. Louis—Des Moines & Ft. D. Div.	24.99	4,700	117,453
Minneapolis & St. Louis—Main Line	6.34	3,500	22,190
Chicago & North-Western—Toledo & N. W.	23.41	4,000	93,680
	25.14	6,600	166,024
Ida			
Dubuque & Sioux City—Onawa Branch	40.38		220,467
Chicago & North-Western—Maple River Branch	2.22	3,050	6,771
	38.16	5,000	191,696
Iowa			
Chicago, Rock Island & Pacific—Iowa Division	57.93		482,740
Chicago, Milwaukee & St. Paul—Kansas City Division	25.25	12,000	303,000
	32.68	5,500	179,740
Jackson			
Chicago & North-Western—Iowa Midland Branch	89.57		536,565
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division	14.60	4,100	59,860
Chicago, Milwaukee & St. Paul—Dubuque Division	13.02	11,500	149,730
Chicago, Milwaukee & St. Paul—Cascade Branch	31.04	7,500	232,800
Chicago, Milwaukee & St. Paul—Maquoketa Branch	16.12	3,000	48,360
Chicago, Milwaukee & St. Paul—Green Island Branch	2.89	3,500	10,115
	11.90	3,000	35,700
Jasper			
Colfax Northern—Main Line	163.388		872,355
Colfax Northern—Seever's Line	6.00	3,500	21,000
Chicago Great Western—Southwestern Branch	6.50	3,500	22,750
Chicago, Rock Island & Pacific—Iowa Division	19.043	6,500	123,779
Chicago, Rock Island & Pacific—Newton & Monroe Branch	34.38	12,000	412,560
Chicago, Rock Island & Pacific—Keokuk & Des Moines	17.02	3,700	62,974
Iowa Central—Main Line	17.52	4,500	78,840
Iowa Central—State Center Branch	3.991	5,600	22,350
Iowa Central—Newton Branch	5.928	3,000	17,784
Interurban Railway	23.206	3,000	69,618
Ft. Dodge, Des Moines & Southern Railway	5.45	3,000	16,350
	24.33	1,000	24,350
Jefferson			
Chicago, Burlington & Quincy—Main Line	87.522		820,119
Chicago, Burlington & Quincy—Ft. Madison Branch	24.586	16,000	393,376
Chicago, Burlington & Quincy—Burlington & Western	13.00	3,100	40,300
Chicago, Rock Island & Pacific—Southwestern Division	17.784	4,100	72,914
Iowa Central—Eastern Division	26.34	10,500	276,570
Chicago, Milwaukee & St. P.—Rutledge-Muscatine Div.	1.792	3,800	6,809
	4.02	7,500	30,150
Johnson			
Burlington, Cedar Rapids & Northern—Main Line	91.13		622,464
Burl., Cedar Rapids & Nor.—Muscatine Div.	16.03	8,000	128,400
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	7.00	4,200	29,652
Burl., Cedar Rapids & Nor.—Iowa City & Western	12.96	4,200	54,432
Chicago, Rock Island & Pacific—Iowa Division	9.54	3,000	28,620
Cedar Rapids & Iowa City Ry and Light Co.	27.20	12,000	326,400
	18.32	3,000	54,960

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Jones			
Chicago & North-Western—Iowa Midland Branch	100.74		589,653
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	22.98	4,100	94,218
Chicago, Milwaukee & St. Paul—Davenport & N. W.	25.54	11,500	293,710
Chicago, Milwaukee & St. Paul—Dubuque & Southwestern	27.67	4,000	110,680
Chicago, Anamosa & Northern Railway	19.78	4,000	79,120
	4.77	2,500	11,925
Keokuk			
Chicago, Milwaukee & St. P.—Rutledge-Muscatine Div.	153.966		666,396
Burlington, C. R. & N.—Iowa City & Western	9.38	7,500	70,350
Chicago, Burlington & Quincy—Burlington & Western	31.36	3,000	94,080
Chicago, Rock Island & Pacific—Oskaloosa Div.	13.443	4,100	55,116
Iowa Central—Eastern Div.	25.79	4,200	108,318
Chicago & North-Western—Ottumwa, C. F. & St. Paul	26.343	3,800	100,103
Chicago, Milwaukee & St. P.—Kansas City Div.	16.89	4,100	69,249
	30.76	5,500	169,150
Kossuth			
Burlington, Cedar Rapids & Nor.—Germania Div.	144.751		780,704
Burlington, Cedar Rapids & Nor.—Garner Div.	25.93	3,750	97,237
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	3.61	2,900	10,469
Iowa Central—Iowa Central & Western	10.25	4,700	48,175
Minneapolis & St. Louis—Main Line	14.551	2,500	36,377
Chicago & North-Western—Fox Lake Branch	7.80	4,000	31,200
Chicago & North-Western—Toledo & Northwestern	11.75	4,100	48,175
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	46.51	6,600	306,966
	24.35	8,300	202,105
Lee			
Atchison, Topeka & Santa Fe Railway	159.616		1,175,838
Chicago, Burlington & Quincy—Fort Madison Branch	19.86	20,000	397,200
Chicago, Burlington & Quincy—Chi., B. & K. C.	25.64	3,100	79,484
Chicago, Burlington & Quincy—Keokuk & St. Paul	16.89	4,200	70,938
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	33.296	11,000	365,256
Chicago, Rock Island & Pacific—Keokuk & Des Moines	36.75	3,800	139,650
	27.18	4,500	122,310
Linn			
Cedar Rapids & Iowa City Railway & Light Co.	191.67		1,465,542
Burlington, Cedar Rapids & Nor.—Main Line	10.03	3,000	30,000
Burlington, Cedar Rapids & Nor.—Milwaukee Div.	21.67	8,000	173,360
Dubuque & Sioux City—Cedar Rapids Branch	21.29	4,200	89,418
Chicago & North-Western—Main Line	27.78	3,050	84,729
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	29.38	17,060	499,460
Chicago, Milwaukee & St. Paul—Kansas City Div.	25.85	11,500	297,275
Chicago, Milwaukee & St. Paul—Dubuque & Southwestern	17.54	5,500	96,470
Cedar Rapids & Marion	8.11	4,600	37,440
Chicago, Anamosa & Northern Railway	17.45	7,500	130,875
	12.57	2,500	31,425
Louisa			
Chicago, Milwaukee & St. Paul—Muscatine Line	96.647		584,943
Muscatine, North & South Ry.	6.11	7,500	45,825
Burlington, Cedar Rapids & Northern—Main Line	23.23	2,500	58,325
Chicago, Burlington & Quincy—Burl. & Northwestern	23.15	2,500	57,875
Chicago, Rock Island & Pacific—Southwestern Div.	3.148	4,100	12,905
Iowa Central—Eastern Division	18.99	10,500	199,395
	21.919	3,800	83,292
Lucas			
Chicago, Burlington & Quincy—Main Line	49.645		529,965
Chicago, Burlington & Quincy—Chariton Branch	26.853	16,000	429,648
Chicago, Burlington & Quincy—Chariton, D. M. & Southern	13.741	4,600	63,208
	9.051	4,100	37,109
Lyon			
Great Northern Railway	110.40		552,941
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	18.42	6,490	119,546
Chicago, St. P., Minn. & Omaha—Rock River Branch	37.82	4,700	177,754
Dubuque & Sioux City—Sioux Falls Branch	17.44	4,000	69,760
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	24.26	3,750	90,975
Chicago, Milwaukee & St. P.—Sioux City & Dakota Div.	9.42	8,300	78,186
	3.04	5,500	16,720

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Madison			
Chicago, Burlington & Quincy—Des Moines & K. C.	52.447		336,213
Chicago Great Western—Southwestern Branch	12.379	4,600	56,943
Chicago, Rock Island & Pacific—Iowa Division	19.428	6,500	126,282
Chicago, Rock Island & Pacific—D. M., Indianola & W.	8.50	12,000	102,000
	12.14	4,200	50,988
Mahaska			
Burlington, Cedar Rapids & Nor.—Iowa City & Western	161.347		680,671
Chicago, Burlington & Quincy—Burlington & Western	4.37	3,000	13,110
Chicago, Rock Island & Pacific—Oskaloosa Division	26.746	4,100	109,658
Chicago, Rock Island & Pacific—Keokuk & Des Moines	26.71	4,200	112,182
Iowa Central—Main Line	21.34	4,500	96,030
Iowa Central—Newton Branch	25.253	5,600	141,417
Iowa Central—Eastern Division	7.382	3,000	22,146
Chicago & North-Western—Ottumwa, C. F. & St. Paul	14.436	3,800	54,857
Chicago & North-Western—Southern Iowa R'y Branch	13.66	4,100	56,006
Oskaloosa & Buxton Electric Railway	19.15	3,600	68,940
	2.30	2,750	6,325
Marion			
Chi., Burl. & Quincy—Albia, Knoxville & Des Moines	115.787		509,421
Chicago, Rock Island & Pacific—Oskaloosa Division	39.204	4,600	180,338
Chicago, Rock Island & Pacific—Keokuk & Des Moines	12.77	4,200	53,634
Wabash—Des Moines & St. Louis	14.65	4,500	65,925
Wabash—Coal Switches	39.00	5,000	195,000
Chicago, Burlington & Quincy—Burlington & Western	9.36	1,200	11,232
	1.03	4,100	4,212
Marshall			
Chicago Great Western—Southwestern Branch	148.002		1,213,517
Iowa Central—Main Line	31.804	6,500	206,726
Iowa Central—Story City Branch	29.868	5,600	167,261
Chicago & North-Western—Main Line	15.01	3,000	45,030
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	25.99	17,000	441,830
Iowa Central—State Center Branch	25.28	11,500	290,720
	20.65	3,000	61,950
Mills			
Taber & Northern Railway	99.717		865,473
Chicago, Burlington & Quincy—Main Line	8.79	3,000	26,370
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	27.623	16,000	441,968
Chicago, Burlington & Quincy—Hastings and Avoca	8.918	3,600	32,104
Wabash—Omaha & St. Louis Line	10.483	3,600	37,738
Chicago, Burlington & Quincy—K. C. St. Joe & C. B.	25.94	5,000	129,700
	17.963	11,000	197,593
Mitchell			
Chicago Great Western—Main Line	74.622		309,265
Chicago Great Western—Mason C. & Ft. D.—Main Line	9.917	9,000	89,253
Dubuque & Sioux City—Mona Branch	5.365	5,250	27,851
Dubuque & Sioux City—Stacyville Railroad	22.72	3,150	71,568
Chicago, Milwaukee & St. Paul—Austin Branch	7.93	2,600	20,618
Chicago, Great Western—Wis., Minn. & Pacific	7.75	4,500	34,875
	21.00	3,100	65,100
Monona			
Dubuque & Sioux City—Onawa Branch	113.70		702,666
Chicago & North-Western—Maple River Branch	16.32	3,050	49,776
Chicago & North-Western—Soldier River Branch	24.35	5,600	136,360
Chicago & North-Western—Sioux City Branch	19.75	4,100	80,975
Chicago, Milwaukee & St. Paul—Sioux City Branch	25.75	10,500	270,375
	27.53	6,000	165,180
Monroe			
Southern Iowa Traction Co.	107.848		502,882
Chicago, Burlington & Quincy—Main Line	10.767	2,250	24,226
Chicago, Burlington & Quincy—Albia, Knoxville & D. M.	27.915	16,000	446,640
Wabash—Des Moines & St. Louis Line	10.772	4,600	49,551
Iowa Central—Main Line	21.94	5,000	109,700
Chicago & North-Western—Southern Iowa Branch	13.584	5,600	76,070
Chicago, Milwaukee & St. Paul—K. C. Division	2.40	3,600	8,640
Albia Interurban Railway	10.47	6,500	68,055
	10.00	2,000	20,000

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Montgomery	64.867		569,695
Chicago, Burlington & Quincy—Main Line	25.902	16,000	414,432
Chicago, Burl. & Quincy—Brownsville & Nodaway V.	2.418	6,100	14,749
Chicago, Burl. & Quincy—Nebraska City Branch	7.668	6,850	52,525
Chicago, Burlington & Quincy—Red Oak & Atlantic	12.439	4,100	50,999
Atlantic Northern & Southern Railway	16.44	2,250	36,950
Muscatine	129.31		984,765
Chicago, Milwaukee & St. Paul—Muscatine Line	16.72	7,500	125,400
Muscatine, North & South Railway	7.72	2,500	19,300
Burlington, Cedar Rapids & Nor.—Main Line	18.91	8,000	151,280
Burlington, Cedar Rapids & Nor.—Muscatine Div.	19.21	4,200	80,682
Chicago, Rock Island & Pacific—Iowa Div.	24.85	12,000	298,200
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dakota	7.10	3,700	26,270
Chicago, Rock Island & Pacific—Southwestern Div.	22.77	10,500	239,085
Chicago, Rock Island & Pacific—Wilton Branch	12.04	3,700	44,548
O'Brien	90.52		607,132
Chicago, Rock Island & Pacific—Gowrie & Northwestern	13.22	3,200	42,304
Chicago, St. Paul, Minn. & Omaha—Main Line	6.61	14,500	95,845
Dubuque & Sioux City—Sioux Falls Branch	27.37	3,750	102,637
Chicago & North-Western—Toledo & Northwestern	25.30	6,600	166,980
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.02	8,300	199,366
Osceola	57.18		425,585
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	26.29	4,700	123,563
Chicago, Rock Island & Pacific—Gowrie & Northwestern	12.91	3,200	41,312
Chicago, St. Paul, Minn. & Omaha—Main Line	17.98	14,500	260,710
Page	101.512		521,818
Chicago, Burlington & Quincy—Neb. City Branch	11.80	6,850	80,830
Chicago, Burl. & Quincy—Brownsville & Nodaway V. Branch	22.61	6,100	139,141
Chi., Burl. & Quincy—Clarinda, College Springs & S. W.	17.768	5,850	103,942
Chicago, Burlington & Quincy—Humeston & Shenandoah	27.13	3,600	97,668
Chicago, Burlington & Quincy—Tarkio Valley R. R.	2.174	5,100	11,087
Wabash—Omaha & St. Louis Line	19.83	5,000	99,150
Palo Alto	74.86		413,234
Burlington, C. R. & Nor.—C. R., Iowa Falls & N. W.	27.29	4,700	128,263
Minneapolis & St. Louis—Des Moines & Ft. Dodge	20.49	3,500	71,715
Chicago & North-Western—Fox Lake Branch	2.74	4,100	11,234
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	24.34	8,300	202,022
Plymouth	113.12		905,138
Great Northern Railway	25.29	6,490	164,132
Chicago, St. P., Minn. & Omaha—Main Line	9.48	14,500	137,460
Chicago & North-Western—Maple River Branch	7.96	5,600	44,576
Chicago, Milwaukee & St. Paul—Sioux City & Dakota	15.00	5,500	82,500
Dubuque & Sioux City—Main Line—LeMars East	16.33	8,270	135,049
Dubuque & Sioux City—Main Line—LeMars West	18.54	12,328	228,561
Chicago & North-Western—Hawarden Branch	20.52	5,500	112,860
Pocahontas	91.10		437,096
Minneapolis & St. Louis—Des Moines & Ft. Dodge	16.74	3,500	58,590
Chicago, Rock Island & Pacific—Gowrie & Northwestern	29.40	3,200	94,080
Chicago & North-Western—Toledo & Northwestern	24.18	6,600	159,588
Chicago, Milwaukee & St. Paul—Des M. Div.—Main Line	11.61	4,000	44,040
Dubuque & Sioux City—Main Line	9.77	8,270	80,798

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total Assessed value
Polk	258.150		1,942,946
Minneapolis & St. Louis—Des Moines & Ft. Dodge	8.56	4,000	34,240
Wabash—Des Moines & St. Louis Line	15.01	5,000	75,050
Chicago & North-Western—Des Moines & Minn. Branch	24.16	9,000	217,440
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	9.60	4,000	38,400
Chicago, Milwaukee & St. Paul—Des M. Div.—Boone L.	10.61	3,500	35,035
Des Moines Western Railway	1.44	15,000	21,600
Interurban Railway	37.55	3,000	112,650
Des Moines Union Railway	5.15	105,000	540,750
Chi., Burl. & Quincy—Albia, K. & D. M. and D. M. & K.	10.135	4,600	46,621
Chicago, Burl. & Quincy—Des Moines & Kansas City	7.428	4,600	34,168
Chicago Great Western—Southwestern Branch	29.00	6,500	188,500
Chicago, Rock Island & Pacific—Iowa Div.	27.73	12,000	332,760
Chicago, Rock Island & Pacific—D. M., Indianola & W.	8.71	4,200	36,582
Chicago, Rock Island & Pacific—Keokuk & D. M.	17.14	4,500	77,130
Des Moines Terminal Railway	.91	10,000	9,100
Iowa Transfer Railway	.21	30,000	6,300
Fort Dodge, Des Moines & Southern	16.20	2,500	40,500
Ft. Dodge, Des Moines & Southern	8.63	1,000	8,630
Chicago, Rock Island & Pacific—St. Paul & K. C. Short Line	20.586	4,250	87,490
Pottawattamie	202.684		1,997,433
Omaha Bridge & Terminal Railway	.50	10,000	5,000
Chicago, Burlington & Quincy—Red Oak & Atlantic	1.996	4,100	8,185
Chicago, Burlington & Quincy—Hastings & Avoca	5.244	3,600	18,878
Chicago, Burlington & Quincy—K. C. St. J. & C. B.	8.280	11,000	91,080
Chicago, Rock Island & Pacific—Iowa Division	45.95	12,000	549,600
Chicago, Rock Island & Pacific—Carson Branch	17.73	3,700	65,601
Chicago, Rock Island & Pacific—Harlan Branch	1.15	3,700	4,255
Wabash—Omaha & St. Louis Line	11.22	5,000	56,100
Dubuque & Sioux City—Omaha District	19.72	6,000	118,320
Union Pacific—Main Line	2.06	125,000	257,500
Union Pacific—Union Avenue Line	1.72	10,000	17,200
Chicago & North-Western—Main Line	19.06	17,000	324,020
Chicago, Milwaukee & St. Paul—Chi. & Council B. Div.	26.59	11,500	305,785
Chicago Great Western—Mason City & Ft. D.—Main Line	28.364	5,250	148,911
Iowa & Omaha Short Line	12.00	3,000	36,000
Poweshiek	96.213		609,281
Burlington, Cedar Rapids & Northern—Iowa C. & Western	6.71	3,000	20,130
Chicago, Rock Island & Pacific—Iowa Division	25.68	12,000	308,160
Iowa Central—Main Line	22.911	5,600	128,302
Iowa Central—Montezuma Branch	13.61	3,000	40,830
Iowa Central—Newton Branch	.072	3,000	216
Chicago & North-Western—Ottumwa, C. F. & St. P.	27.23	4,100	111,643
Ringgold	79.746		384,851
Chicago, Burl. & Quincy—Leon, Mt. Ayr & S. Western	28.642	4,600	131,753
Chicago, Burl. & Quincy—Humeston & Shenandoah	27.268	3,600	98,164
Chicago Great Western—Southwestern Branch	23.836	6,500	154,934
Sac	107.53		569,228
Dubuque & Sioux City—Omaha District	18.96	6,000	113,760
Chicago & North-Western—Maple River Branch	54.02	5,600	302,512
Chicago & North-Western—Boyer Valley Branch	6.83	4,300	29,309
Chicago & North-Western—Toledo & Northwestern	8.57	6,600	56,562
Chicago, Milwaukee & St. P.—Des M. Div.—Storm Lake Br.	19.15	3,500	67,025
Scott	146.97		835,050
Davenport, Rock Island & Northwestern Ry.	24.79	7,500	185,925
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	25.59	4,200	107,100
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dakota	13.64	3,700	50,468
Chicago, Rock Island & Pacific—Iowa Division	13.76	12,000	165,120
Chicago, Rock Island & Pacific—Southwestern Div.	12.11	10,500	127,155
Chicago, Milwaukee & St. Paul—Davenport & N. W.	26.54	4,000	106,160
Chicago, Milwaukee & St. Paul—Maquoketa Branch	7.80	3,500	27,300
Chicago, Milwaukee & St. Paul—Muscatine Line	.64	7,500	4,800
Iowa & Illinois Railway	22.19	2,750	61,022

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Shelby</i>	95.826		650,039
Atlantic Northern & Southern Railway	2.97	2,250	6,682
Chicago, Rock Island & Pacific—Iowa Div.	6.42	12,000	77,040
Chicago, Rock Island & Pacific—Harlan Branch	10.73	3,700	39,701
Chicago, North-Western—Iowa Southwestern Branch	18.72	4,100	76,752
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.11	11,500	277,265
Chicago Great Western—Mason C. & Ft. D.—Main Line	32.876	5,250	172,590
<i>Sioux</i>	156.48		1,170,172
Great Northern Railway	27.30	6,400	177,177
Chicago, St. Paul, Minn. & Omaha—Main Line	22.09	14,500	320,305
Dubuque & Sioux City—Sioux Falls Branch	7.08	3,750	26,550
Chicago & North-Western—Toledo & N. W.	35.03	6,600	231,390
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.08	8,300	241,364
Chicago, Milwaukee & St. P.—Sioux City & Dakota Div.	16.88	5,500	92,840
Chicago, Milwaukee & St. Paul—Eden Branch	8.99	3,500	31,465
Chicago & North-Western—Hawarden Branch	7.63	5,500	41,965
Chicago & North-Western—Hawarden Branch on T. & N. W.	2.87	3,000	7,110
<i>Story</i>	148.60		1,160,777
Iowa Central—Story City Branch	19.476	3,000	58,428
Chicago & North-Western—Main Line	24.23	17,000	411,910
Chicago & North-Western—Des Moines & Minneapolis	15.73	9,000	141,570
Chicago, Milwaukee & St. P.—Chi. & C. B. Div.	24.79	11,500	285,085
Fort Dodge, Des Moines & Southern	17.61	2,500	44,025
Fort Dodge, Des Moines & Southern	8.15	1,000	8,150
Chicago, Rock Island & Pac. Ry.—S. P. & K. C. Short Line	28.614	4,250	121,609
<i>Tama</i>	137.911		1,287,803
Burlington, Cedar Rapids & Nor.—Pacific Div.	18.17	6,500	118,105
Chicago Great Western—Southwestern Branch	12.641	6,500	82,161
Chicago & North-Western—Main Line	5.34	17,000	90,780
Chicago & North-Western—Ottumwa, C. F. & St. P.	.11	4,100	451
Chicago & North-Western—Iowa, Minn. & N. W.	50.31	5,100	256,581
Chicago & North-Western—Toledo & Northwestern	22.14	6,600	146,194
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	16.45	11,500	189,175
Tama & Toledo Electric Railway	2.75	2,500	6,875
<i>Taylor</i>	60.800		277,688
Chicago, Burlington & Quincy—Creston Branch	28.008	5,100	142,840
Chicago, Burlington & Quincy—Humeston & Shenandoah	27.000	3,600	97,200
Chicago Great Western—Southwestern Branch	5.792	6,500	37,648
<i>Union</i>	65.930		629,893
Chicago, Burlington & Quincy—Main Line	24.779	16,000	396,464
Chicago, Burlington & Quincy—Creston Branch	10.742	5,100	54,784
Chicago, Burlington & Quincy—Creston & Northern	7.922	4,100	32,480
Chicago Great Western—Southwestern Branch	22.487	6,500	146,165
<i>Van Buren</i>	80.20		328,493
Chicago, Burlington & Quincy—Ft. Madison Branch	14.72	3,100	45,632
Chicago, Burlington & Quincy—Chi., Burl. & K. C.	27.33	4,200	114,786
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	3,700	16,650
Chicago, Rock Island & Pacific—Keokuk & Des Moines	33.65	4,500	151,425
<i>Wasson</i>	115.406		965,204
Chicago, Milwaukee & St. Paul—K. C. Div.—Rutledge N.	8.90	5,500	48,950
Chicago, Mil. & St. P.—K. C. Div.—Rutledge S. W.	18.41	6,500	119,665
Chicago, Milwaukee & St. Paul—Muscatine Line	13.87	7,500	104,025
Chicago, Burlington & Quincy—Main Line	26.723	16,000	427,568
Chicago, Rock Island & Pacific—Southwestern Div.	7.72	10,500	81,060
Chicago, Rock Island & Pacific—Keokuk & Des Moines	29.97	4,500	134,865
Wash.—Main Line	9.803	5,000	49,015
Iowa Central Railway—Main Line	.01	5,000	50

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mil.	Total assessed value
<i>Warren</i>	98.442		451,488
Chi., Burl. & Quincy—Albia, K. & D. M. & D. M. & K.	7.626	4,000	30,504
Chicago, Burl. & Quincy—Chariton, D. M. & Southern	21.439	4,100	87,999
Chicago, Burl. & Quincy—Des Moines & K. C.	27.337	4,600	125,842
Chicago Great Western—Southwestern Branch	15.720	6,500	102,180
Chicago, Rock Island & Pacific—D. M., Indianola & W.	26.23	4,200	110,163
<i>Washington</i>	128.303		744,760
Chicago, Milwaukee & St. Paul—Muscatine Line	26.20	7,500	196,500
Burlington, Cedar Rapids & Nor.—Muscatine Div.	4.31	4,200	18,102
Burlington, Cedar Rapids & Nor.—Iowa City & Western	21.01	3,000	63,030
Chicago, Burlington & Quincy—Burlington & Western	13.875	4,100	56,887
Chicago, Burlington & Quincy—Burl. & Northwestern	13.014	4,100	53,357
Chicago, Rock Island & Pacific—Southwestern Div.	24.13	10,500	253,365
Chicago, Rock Island & Pacific—Oskaloosa Div.	14.04	4,200	58,968
Iowa Central—Eastern Division	11.724	3,800	44,551
<i>Wame</i>	79.403		579,752
Chicago, Burlington & Quincy—Chariton Branch	6.833	4,600	31,307
Chicago, Burlington & Quincy—Keokuk & Western	29.80	5,350	159,430
Chicago, Rock Island & Pacific—Southwestern Div.	27.75	10,500	291,375
Chicago, Milwaukee & St. Paul—Kansas City Div.	14.96	6,500	97,240
<i>Webster</i>	231.123		1,046,985
Chicago Great Western—Coalville Branch	2.900	3,100	8,990
Crooked Creek Railroad Company	11.80	3,000	35,400
Chicago Great Western—Mason C. & Ft. D.—Main Line	27.843	5,250	146,176
Minneapolis & St. Louis—Des Moines & Ft. Dodge	32.47	3,500	113,645
Chicago, Rock Island & Pacific—Gowrie & Northwestern	7.41	3,200	23,712
Dubuque & Sioux City—Main Line	27.34	8,270	226,102
Dubuque & Sioux City—Omaha District	5.97	6,000	35,820
Minneapolis & St. Louis—Main Line	35.21	4,000	140,840
Chicago & North-Western—Toledo & Northwestern	25.96	6,600	171,336
Chicago Great Western—Lehigh Branch	15.69	3,100	48,639
Ft. Dodge, Des Moines & Southern	38.53	2,500	96,325
<i>Winnebago</i>	58.56		260,486
Burlington, C. R. & Nor.—Germania Division	4.92	3,750	18,450
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	21.29	4,700	100,963
Minneapolis & St. Louis—Main Line	20.92	4,000	83,680
Chicago & Northwestern—Iowa, Minn. & Northwestern	11.43	5,100	58,293
<i>Winneshiek</i>	82.84		450,294
Burlington, Cedar Rapids & Nor.—Milwaukee Division	1.13	4,200	4,746
Burl., Cedar Rapids & Nor.—Chi., Decorah & Minn.	22.90	2,700	62,073
Chicago, Milwaukee & St. Paul—Iowa & Minn. Div.	16.96	5,500	93,280
Chicago, Milwaukee & St. Paul—Decorah Branch	9.54	3,500	33,390
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.75	8,300	246,925
Chicago, Milwaukee & St. Paul—Davenport & N. W.	2.47	4,000	9,880
<i>Woodbury</i>	148.97		943,784
Chicago & North-Western—Maple River Branch	45.21	5,600	253,176
Chicago & North-Western—Sioux City & Pac. Branch	22.32	10,500	234,360
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.96	6,000	191,760
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	5.63	5,500	30,965
Sioux City Bridge Company	1.00	5,000	5,000
Sioux City Terminal Railway	1.57	7,500	11,775
Great Northern Railway	6.85	6,490	44,456
Chicago, St. Paul, Minn. & Omaha—Main Line	.81	14,500	11,745
Dubuque & Sioux City—Main Line	5.48	12,328	67,557
Dubuque & Sioux City—Main Line (in city)	.64	8,270	5,293
Dubuque & Sioux City—Onawa Branch	25.94	3,050	79,117
C. & N. W. (on C., St. P., M. & O. tracks)	1.56	5,500	8,580

TABLE NO. 5—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Worth</i>	62.373		339,949
Burlington, Cedar Rapids & Nor.—Main Line	6.80	8,000	54,400
Chicago Great Western—Mason C. & Ft. D.—Main Line	16.652	5,250	87,423
Iowa Central—Main Line	13.531	5,600	75,773
Minneapolis & St. Louis—Main Line	.34	4,000	1,360
Chicago & North-Western—Iowa, Minn. & Northwestern	13.78	5,100	70,278
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	4,500	50,715
<i>Wright</i>	130.244		646,689
Iowa Central—Belmond Branch	6.655	3,000	19,965
Iowa Central—Iowa Central & Western Branch	8.957	2,500	22,392
Chicago & North-Western—Toledo & Northwestern	23.85	6,600	157,410
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	45.05	4,700	211,735
Chicago Great Western—Mason City & Ft. D.—Main Line	33.47	5,250	175,717
Chicago Great Western—M. C. & Ft. D.—Oelwein-Clarion	12.262	4,850	59,470

Note—For total railway assessments see Table No. 1.

TABLE NO. 6.

Length and Assessed Value of Sleeping Car Lines by Counties.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Adair</i>	8.52		758
Chicago, Rock Island & Pacific	8.52	88	758
<i>Adams</i>	25.032		3,397
Chicago, Burlington & Quincy—Main Line	25.032	131	3,397
<i>Appanoose</i>	53.031		4,577
Chicago, Rock Island & Pacific—Southwestern Div.	29.89	109	3,258
Wabash	23.141	57	1,319
<i>Benton</i>	87.10		8,841
Burlington, Cedar Rapids & Nor.—Main Line—Vinton S.	11.88	81	962
Burlington, Cedar Rapids & Nor.—Main Line—Vinton N.	11.13	66	735
Burlington, Cedar Rapids & Nor.—Pacific Div.	14.75	12	177
Chicago & North-Western—Main Line—Belle Plaine E.	24.15	244	5,892
Chicago & North-Western—Main Line—Belle Plaine W.	.69	220	152
Chicago & North-Western—Iowa, Minn. & Northwestern	.43	19	8
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.07	38	915
<i>Black Hawk</i>	104.601		6,297
Burlington, Cedar Rapids—Northern—Main Line	32.73	66	2,160
Chicago Great Western—Southwestern Branch	30.431	62	1,887
Dubuque & Sioux City—Waterloo East	14.33	82	1,175
Dubuque & Sioux City—Main Line—Waterloo to Mona Jet	6.77	72	487
Dubuque & Sioux City—Main Line—Mona Jet, West	6.48	56	363
Dubuque & Sioux City—Mona Branch	7.59	14	106
Chicago & North-Western—Iowa, Minn. & Northwestern	6.27	19	119
<i>Boone</i>	35.61		5,253
Minneapolis & St. L.—D. M. & Ft. D.—Tara Jet. to D. M.	2.98	23	69
Chicago & North-Western—Main Line	24.80	197	4,886
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	7.83	38	298
<i>Bremer</i>	55.043		1,325
Burlington, Cedar Rapids & Nor.—Main Line	4.19	66	277
Chicago Great Western—Main Line	6.014	70	421
Chicago Great Western—Oelwein-Clarion Branch	25.399	14	355
Dubuque & Sioux City—Mona Branch	19.44	14	272
<i>Buchanan</i>	38.857		3,015
Chicago Great Western—Main Line	11.412	72	822
Chicago Great Western—Southwestern Branch	2.885	62	179
Dubuque & Sioux City—Main Line	24.56	82	2,014
<i>Buena Vista</i>	49.17		969
Chicago & North-Western—Toledo & Northwestern	23.77	13	309
Dubuque & Sioux City—Main Line	25.40	26	660
<i>Butler</i>	104.862		3,766
Burlington, Cedar Rapids & Northern—Main Line	21.06	66	1,390
Chicago Great Western—Oelwein-Clarion Branch	27.742	14	388
Chicago, North-Western—Iowa, Minn. & Northwestern	31.11	19	591
Dubuque & Sioux City—Main Line	24.95	56	1,397

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Calhoun	59.268		1,317
Dubuque & Sioux City—Main Line	14.87	26	387
Dubuque & Sioux City—Omaha District	25.84	13	336
Chicago Great Western—M. C. & Ft. D.—Main Line	18.558	32	594
Carroll	94.893		7,162
Chicago & North-Western—Ames to Maple River	16.85	197	3,319
Chicago & North-Western—Maple River to Missouri Valley	8.56	199	1,704
Chicago & North-Western—Maple River to Onawa	9.34	7	65
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.93	38	947
Chicago Great Western—M. C. & Ft. D.—Main Line	35.213	32	1,127
Cass	27.04		2,407
Chicago, Rock Island & Pacific—Iowa Div.	27.04	89	2,407
Cedar	40.82		8,486
Burlington, Cedar Rapids & Northern—Main Line	8.94	120	1,073
Chicago, Rock Island & Pacific—West Liberty East	3.46	152	526
Chicago, Rock Island & Pacific—West Liberty West	3.44	114	392
Chicago & North-Western—Main Line	24.98	260	6,495
Cerro Gordo	110.458		2,531
Burlington, Cedar Rapids & Northern—Main Line	8.021	66	529
Burlington, Cedar Rapids & Northern—Main Line	2.589	75	194
Chicago Great Western—M. C. & Ft. D.—Main Line	31.506	20	630
Chicago, Milwaukee & St. Paul—Austin Branch	8.33	16	134
Iowa Central—Main Line	24.351	17	414
Chi. & N. W.—Iowa, Minn. & N. W.—Mason City South	19.81	19	377
St. Paul & Kansas City Short Line	15.821	16	253
Cherokee	41.20		680
Dubuque & Sioux City—Main Line—Cherokee East	11.91	26	310
Dubuque & Sioux City—Main Line—Cherokee West	17.89	13	233
Dubuque & Sioux City—Sioux Falls Branch	11.40	12	137
Chickasaw	32.519		1,884
Chicago Great Western—Main Line	25.509	70	1,786
Dubuque & Sioux City—Mona Branch	7.01	14	98
Clarke	25.822		3,400
Chicago, Burlington & Quincy—Main Line	25.822	132	3,400
Clay	5.70		74
Chicago & North-Western—Toledo & Northwestern	5.70	13	74
Clinton	74.17		11,754
Davenport, Rock Island & Northwestern	9.12	40	365
Chicago & North-Western—Main Line	40.17	260	10,444
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.88	28	945
Crawford	79.142		7,254
Dubuque & Sioux City—Omaha District	33.17	13	431
Chicago & North-Western—Main Line	31.60	199	6,288
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	12.50	38	475
Chicago Great Western—Mason City & Ft. D.—Main Line	1.872	32	60
Dallas	69.24		3,120
Chicago, Rock Island & Pacific—Iowa Div.	17.54	89	1,561
M. & St. L.—Des Moines & Ft. Dodge Div.	26.98	23	620
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	14.72	38	939
Davis	24.89		2,609
Chicago, Rock Island & Pacific—Southwestern Div.	22.89	109	2,495
Wabash—Main Line—Moulton South	2.00	57	114
Delaware	60.087		3,851
Chicago Great Western—Main Line	25.627	72	1,845
Dubuque & Sioux City—Main Line	24.46	82	2,006

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
Des Moines	48.23		3,863
B., C. R. & N.—Main Line	21.18	41	868
C., B. & Q.—Main Line—Burlington East	.734	155	114
C., B. & Q.—Main Line—Burlington West	17.336	132	2,288
St. L. K. & N. W.	8.98	66	593
Dickinson	26.83		322
B., C. R. & N.—C. R., I. F. & N. W.—East and West of Lake Park	26.83	12	322
Dubuque	61.701		4,746
Chicago Great Western—Main Line	31.281	72	2,252
Dubuque & Sioux City—Main Line	30.42	82	2,494
Emmet	16.20		194
B., C. R. & N.—Cedar Rapids, Iowa Falls & N. W.	16.20	12	194
Fayette	35.491		1,959
Chicago Great Western—Oelwein-Clarion Branch	8.544	14	120
Chicago Great Western—Main Line—Oelwein Southeast	5.416	72	390
Chicago Great Western—Main Line—Oelwein Northwest	14.317	70	1,002
Chicago Great Western—Southwestern Branch	7.214	62	447
Floyd	39.58		1,614
Burlington, Cedar Rapids & Northern—Main Line	20.88	66	1,345
Dubuque & Sioux City—Mona Branch	19.18	14	269
Chicago & North-Western—Iowa, Minn. & Northwestern	.02	19	
Franklin	90.567		1,425
Burlington, Cedar Rapids & Northern—C. R., I. F. & N. W.	12.43	12	149
Chicago Great Western—Mason City & Ft. D.—Main Line	.53	20	11
Chi. Great Western—M. C. & Ft. D.—Oelwein-Clarion	24.143	14	238
Dubuque & Sioux City—Main Line	1.10	56	62
Iowa Central—Main Line	27.231	17	463
St. Paul & Kansas City Short Line	25.133	16	402
Fremont	38.523		4,913
Chicago, Burlington & Quincy—K. C., St. Joe and C. B.	29.783	100	4,765
Wabash—Omaha & St. Louis	8.74	17	148
Greene	47.25		5,295
Chicago & North-Western—Main Line	24.19	197	4,765
M. & St. L.—D. M. Ft. D.—Tara Jet. to Des Moines	23.06	23	530
Grundy	65.449		1,338
Burlington, Cedar Rapids & Northern—Pacific Div.	15.20	12	182
Burl., Cedar Rapids & Northern—C. R., I. F. & N. W.	11.04	12	133
Chicago Great Western—Southwestern Branch	7.949	62	493
Chicago & North-Western—Iowa, Minn. & Northwestern	18.47	19	351
Chicago & North-Western—Toledo & Northwestern	12.79	14	179
Guthrie	38.84		2,461
Chicago, Rock Island & Pacific—Iowa Div.	19.30	89	1,718
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	19.54	38	743
Hamilton	52.19		1,658
C. & N. W.—Toledo & N. W.—Jewell Junction South	21.31	13	277
C. & N. W.—Toledo & N. W.—Jewell Junction East	8.28	14	116
Dubuque & Sioux City—Main Line	22.60	56	1,266
Hancock	25.71		1,311
Minneapolis & St. Louis—Main Line	25.71	51	1,311
Hardin	122.449		2,817
B., C. R. & N.—Cedar Rapids, Iowa Falls & N. W.	17.80	12	215
Iowa Central—Main Line	28.769	17	489
Chicago & North-Western—Toledo & Northwestern	24.81	14	347
Dubuque & Sioux City—Main Line	23.75	56	1,330
St. Paul & Kansas City Short Line	27.23	16	436

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Harrison</i>	36.271		9,513
Dubuque & Sioux City—Omaha District	29.42	13	382
C. & N.W.—Main Line—Missouri Valley East	26.70	199	5,313
C. & N.W.—Main Line—Missouri Valley South	3.63	265	962
C. & N.W.—S. C. & P.—East of California Jet	5.30	86	456
C. & N.W.—S. C. & P.—North of California Jet	22.28	93	2,072
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	7.01	38	266
Chicago Great Western—Mason City & Ft. D.—Main Line	1.931	32	62
	19.364		2,556
<i>Henry</i>	19.364	132	2,556
Chicago, Burlington & Quincy—Main Line			912
	13.03		912
<i>Howard</i>	13.03	70	912
Chicago Great Western—Main Line			1,847
	75.55		300
<i>Humboldt</i>	24.99	12	1,194
Burlington, Cedar Rapids & Nor. C. R., I. F. & N. W.	23.42	51	353
Minneapolis & St. Louis—Main Line	27.14	13	146
C. & N.W.—Toledo & Northwestern—Hawarden Line			146
	20.86		146
<i>Ida</i>	20.86	7	2,878
Chicago & N.W.—Maple River Br.—South Line			2,878
	25.25		948
<i>Iowa</i>	25.25	114	948
Chicago, Rock Island & Pacific—Iowa Div.			5,167
	24.94		1,180
<i>Jackson</i>	24.94	38	3,919
Chicago, Milwaukee & St. Paul			68
	57.414		6,116
<i>Jasper</i>	19.043	62	3,245
Chicago Great Western—Southwestern Branch	34.38	114	2,871
Chicago, Rock Island & Pacific—Iowa Div.	3.991	17	5,027
Iowa Central—Main Line			1,926
	50.926		3,101
<i>Jefferson</i>	24.586	132	971
Chicago, Burlington & Quincy—Main Line	26.34	100	971
Chicago, Rock Island & Pacific—Southwestern Div.			450
	43.25		52
<i>Johnson</i>	16.05	120	398
Burlington, Cedar Rapids & Northern—Main Line	27.20	114	5,416
Chicago, Rock Island & Pacific—Iowa Div.			2,979
	25.54		2,437
<i>Jones</i>	25.54	38	10,573
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.			1,152
	12.10		978
<i>Kossuth</i>	4.30	12	4,748
B., C. R. & N.—C. R., I. F. & N. W.—South Line	7.80	51	2,713
Minneapolis & St. Louis—Main Line			982
	56.79		5,416
<i>Lee</i>	19.86	150	2,979
Atchison, Topeka & Santa Fe	36.93	66	2,437
St. L., K. & N. W.			10,573
	76.90		1,152
<i>Linn</i>	9.69	120	978
B., C. R. & N.—Main Line—Cedar Rapids East	12.07	81	4,748
B., C. R. & N.—Main Line—Cedar Rapids N. W.	18.26	260	2,713
Chicago & North-Western—Main Line—Cedar Rapids E.	11.12	244	982
Chicago & North-Western—Main Line—Cedar Rapids W.	25.85	38	2,979
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.			189
	42.14		820
<i>Louisa</i>	3.15	60	1,106
B., C. R. & N.—Main Line—Columbus Junction North	20.00	41	864
B., C. R. & N.—Main Line—Columbus Junction South	12.29	90	
C., R. I. & P.—S. W. Div.—From Columbus Jet. East	6.70	129	
C., R. I. & P.—S. W. Div.—From Columbus Jet. West			

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Lucas</i>	26.853		3,545
Chicago, Burlington & Quincy—Main Line	26.853	132	3,545
	62.08		745
<i>Lyon</i>	37.82	12	454
Burl., Cedar Rapids & Northern—Cedar I., I. F. & N. W.	24.26	12	291
Dubuque & Sioux City—Sioux Falls Branch			1,728
	27.928		971
<i>Madison</i>	19.428	50	757
Chicago Great Western—Southwestern Branch	8.50	89	429
Chicago, Rock Island & Pacific—Iowa Div.			429
	25.253		1,638
<i>Mahaska</i>	25.253	17	1,638
Iowa Central—Main Line			39.00
	39.00	42	1,638
<i>Marion</i>	39.00	42	1,638
Wabash—Des Moines & St. Louis			112.942
	31.804		62
<i>Marshall</i>	29.868	17	1,972
Chicago Great Western—Southwestern Branch	25.99	218	5,666
Iowa Central—Main Line	25.28	38	961
Chicago & North-Western—Main Line	71.526		7,111
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.279	131	3,181
<i>Mills</i>			3,344
C., B. & Q.—Main Line from Pacific Junction East	3.344	55	184
C., B. & Q.—Main Line from Pacific Junction to Iowa Nebraska State Line			7.937
C., B. & Q.—K. C., St. Joe & C. B. from Pacific Junction South to county line	10.026	203	2,035
C., B. & Q.—K. C., St. Joe & C. B. from Pacific Junction North	25.94	17	441
Wabash—Omaha & St. Louis			37.928
	9.903	70	693
<i>Mitchell</i>	5.305	20	106
Chicago Great Western—Main Line	22.72	14	318
Chicago Great Western—Mason City & Ft. D.—Main Line			50.10
Dubuque & Sioux City—Mona Branch	24.35	7	171
			10.00
<i>Monona</i>	10.00	93	930
Chicago & North-Western—Maple River Branch			15.75
Chicago & North-Western—Sioux City Branch—California Junction to Onawa			63.439
Chicago & North-Western—S. C. & P. Br.—Onawa to Sioux City	15.75	95	1,496
			27.915
<i>Monroe</i>	11.09	57	3,685
Chicago, Burlington & Quincy—Main Line	10.94	42	627
Wabash—Des Moines & St. Louis—Albia South	13.584	17	460
Wabash—Des Moines & St. Louis—Albia North			231
Iowa Central—Main Line			25.902
	25.902	131	3,393
<i>Montgomery</i>	25.902	131	3,393
Chicago, Burlington & Quincy—Main Line			56.53
	16.91	60	1,014
<i>Muscatine</i>	2.00	120	240
B., C. R. & N.—Main Line—West Liberty South	21.85	152	3,321
B., C. R. & N.—Main Line—West Liberty North	3.00	114	342
C., R. I. & P.—Iowa Div.—West Liberty East	22.77	90	2,049
C., R. I. & P.—Iowa Div.—West Liberty West			59.28
C., R. I. & P.—Southwestern Div.	6.61	88	582
	25.30	13	329
<i>O'Brien</i>	27.37	12	328
Chicago, St. Paul, Minn. & Omaha—Main Line			44.27
Chicago & North-Western—Toledo & North-Western	26.29	12	1,898
Dubuque & Sioux City—Sioux Falls Branch	17.98	88	316
			1,582

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Page</i>	19.85		337
Wabash—Omaha & St. Louis	19.85	17	337
<i>Palo Alto</i>	27.29		327
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	27.29	12	327
<i>Platteville</i>	71.22	3,450	
Chicago, St. Paul, Minn. & Omaha—Main Line	9.48	85	805
Dubuque & Sioux City—Main Line—LeMars East	16.31	13	212
Dubuque & Sioux City—Main Line—LeMars South West	25.24	7.90	200
Chicago & North-Western—Hawarden Branch	20.52	20	411
Dubuque & Sioux City—Main Line—used by C. & N. W.	6.35	20	127
<i>Pocahontas</i>	32.95		568
Chicago & North-Western—Toledo & Northwestern	24.18	13	314
Dubuque & Sioux City—Main Line	9.77	16	154
<i>Polk</i>	127.727		6,385
Des Moines Union—C. G. W.—E. and S. of Union Station	2.43	64	156
Des Moines Union—Wabash—Union Station East	2.63	47	124
C. G. W.—S. W. Br.—Outwin to Des Moines	18.728	62	1,162
C. G. W.—S. W. Br.—Des Moines to Iowa Mo. state line	7.883	50	394
C. R. I. & P.—Iowa Div.—Des Moines East	17.64	114	2,011
C. R. I. & P.—Iowa Div.—Des Moines West	10.99	89	968
M. & St. L.—Des Moines & Ft. Dodge Div.	8.56	23	197
Wabash—Des Moines & St. Louis	15.01	42	630
Chicago & North-Western—D. M. & Minneapolis Branch	24.19	18	435
St. Paul & Kansas City Short Line	20.586	16	329
<i>Pottawattomie</i>	160.844		14,315
Omaha Bridge & Terminal Railway	.50	14	7
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.	8.78	203	1,681
Chicago, Rock Island & Pacific—Iowa Div.	45.00	89	4,069
Wabash—Omaha & St. Louis	11.22	17	191
Dubuque & Sioux City—Omaha District	18.72	13	256
Union Pacific—Main Line	2.00	584	1,203
Chicago & North-Western—Main Line	19.00	295	5,601
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	36.50	58	1,016
Chicago Great Western—Mason City & Ft. D.—Main Line	28.364	32	907
<i>Pocahontas</i>	48.501		5,318
Chicago, Rock Island & Pacific—Iowa Div.	25.68	114	2,928
Iowa Central—Main Line	22.911	17	380
<i>Ringgold</i>	23.836		1,192
Chicago Great Western—Southwestern Branch	23.836	50	1,192
<i>Sac</i>	39.41		380
Dubuque & Sioux City—Omaha District	18.96	13	247
C. & N. W.—Maple River Branch—Carnarvon W. and S.	20.45	7	143
<i>Scott</i>	50.66		4,173
Davenport, Rock Island & Northwestern	24.79	140	3,611
Chicago, Rock Island & Pacific—Iowa Division	3.76	102	2,692
Chicago, Rock Island & Pacific—Southwestern Division	22.11	90	1,950
<i>Shelby</i>	63.406		2,529
Chicago, Rock Island & Pacific—Iowa Div.	6.42	89	571
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	24.21	28	245
Chicago, Great Western—Mason City & Ft. D.—Main Line	32.876	32	1,032

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Sioux</i>			
C., St. P., M. & O. Ry.—Main Line—Minn.—Iowa state line to Alton	14.23		2,065
C., St. P., M. & O. Ry.—Main Line—Alton to Sioux City	15.27	88	1,370
Chicago & North-Western—Toledo & Northwestern—Eagle Grove to Iowa-South Dakota state line	6.32	80	504
Chicago & North-Western—Hawarden Branch	35.96	13	456
C. & N. W.—Toledo & Northwestern	7.62	20	150
Dubuque & Sioux City—Sioux Falls Branch	4.37	20	87
Dubuque & Sioux City—Sioux Falls Branch	7.68	12	85
<i>Starr</i>			
Chicago & North-Western—Main Line—Ames East	59.254		6,867
Chicago & North-Western—Main Line—Ames West	39.23	218	4,116
Chi. & N. W.—Des Moines & Minn. Br.—Ames South	4.00	197	788
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	11.62	18	208
St. Paul & Kansas City Short Line	23.79	36	842
St. Paul & Kansas City Short Line	28.614	16	458
<i>Tama</i>			
Burlington, Cedar Rapids & Northern—Pacific Div.	138.051		8,447
Chicago Great Western—Southwestern Branch	18.17	12	219
Chicago & North-Western—Main Line—Tama East	13.641	62	784
Chicago & North-Western—Main Line—Tama West	15.31	220	3,398
Chicago & North-Western—Iowa, Minn. & Northwestern	15.03	218	2,186
Chicago & North-Western—Toledo & Northwestern	32.31	19	616
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	22.14	14	310
Chicago Great Western, Southwestern Branch	5.792	28	1,065
<i>Taylor</i>			
Chicago Great Western, Southwestern Branch	5.792		290
Chicago Great Western, Southwestern Branch	5.792	50	290
<i>Union</i>			
Chicago, Burlington & Quincy—Main Line—Creston East	47.296		4,289
Chicago, Burlington & Quincy—Main Line—Creston West	19.096	132	2,517
Chicago Great Western—Southwestern Branch	5.713	131	748
Chicago Great Western—Southwestern Branch	32.487	50	1,124
<i>Wapella</i>			
Chicago, Burlington & Quincy—Main Line	34.443		4,208
Chicago, Rock Island & Pacific—Southwestern Div.	26.723	132	3,527
Chicago, Rock Island & Pacific—Southwestern Div.	7.72	100	841
<i>Warren</i>			
Chicago Great Western—Southwestern Branch	15.72		780
Chicago Great Western—Southwestern Branch	15.72	50	780
<i>Washington</i>			
Chicago, Rock Island & Pacific—Southwestern Div.—Washington East	24.13		2,828
Chicago, Rock Island & Pacific—Southwestern Div.—Washington Southwest	9.85	129	1,271
Chicago, Rock Island & Pacific—Southwestern Div.—Washington Southwest	14.28	100	1,507
<i>Wayne</i>			
Chicago, Rock Island & Pacific—Southwestern Div.	27.75		3,025
Chicago, Rock Island & Pacific—Southwestern Div.	27.75	100	3,025
<i>Webster</i>			
Chicago Great Western—M. C. & Ft. D.—Main Line	92.053		3,167
Dubuque & Sioux City—Main Line—Ft. Dodge East	27.843	22	861
Dubuque & Sioux City—Main Line—Ft. D. to Tara Jet	13.68	56	766
Dubuque & Sioux City—Main Line—Tara Jet, N. W.	3.68	38	216
Dubuque & Sioux City—Omaha District	7.98	36	307
Minneapolis & St. Louis—D. M. & Ft. D.—Tara Jet South	5.97	13	78
Minneapolis & St. Louis—Main Line—Ft. Dodge North	20.71	23	465
Minneapolis & St. Louis—Main Line—Ft. Dodge North	10.66	51	544
<i>Winnebago</i>			
Minneapolis & St. Louis—Main Line	76.92		1,067
Minneapolis & St. Louis—Main Line	30.92	81	1,067

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Assessed value per mile	Total assessed value
<i>Woodbury</i>			
Chicago & North-Western—Maple River Br.—South Line.....	41.41		2,911
Chicago & North-Western—Sioux City & Pacific Branch.....	6.00	7	42
Chicago, St. Paul, Minneapolis & Omaha—Main Line.....	22.32	95	2,121
Dubuque & Sioux City—used by C. & N. W.....	.81	85	69
C. St. P. M. & O.—used by C. & N. W.....	3.90	20	78
Dubuque & Sioux City—Main Line.....	2.26	20	45
Dubuque & Sioux City—Main Line (in city) adjoining pas- senger station.....	5.48	100	548
	.64	13	8
<i>Worth</i>			
Burl., C. R. & N.—Main Line—Manly Junction South.....	37.384		2,082
Burl., C. R. & N.—Main Line—Northwood North.....	2.797	66	210
Iowa Central—Main Line—Manly Junction South.....	4.003	102	408
Iowa Central—Main Line—Manly Junction North.....	2.262	17	38
Minneapolis & St. Louis—Main Line.....	11.33	95	1,076
Chicago Great Western—M. C. & Ft. D.—Main Line.....	.24	51	17
	16.652	20	333
<i>Wright</i>			
Burl., C. R. & N.—C. R., I. F. & N. W.—South Line.....	83.842		1,499
C. G. W.—M. C. & Ft. D.—Main Line from Clarion S. W.....	26.11	12	313
C. G. W.—M. C. & Ft. D.—Main Line from Clarion N. E.....	15.763	32	504
Chicago Great Western—Oelwein-Clarion Branch.....	17.707	20	354
Chicago & North-Western—T. & N. W.—Eagle Grove S.....	12.262	14	172
Chicago & Northwestern—T. & N. W.—Eagle Grove W.....	7.69	13	100
	4.31	13	56

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

TABLE

Abstract of Reports of Railway Companies for the

Name of Road	Miles of main track in Iowa	Gross Earnings for Iowa	
		Total	Per Mile
1-Atchison, Topeka & Santa Fe Ry.	19,860	\$475,978.09	\$23,966.67
2-Atlantic Northern & Southern Ry.*	53,550	55,518.61	1,036.76
3-Chicago, Anamosa & Nor. Ry.	17,340	26,324.74	1,518.15
4-Chicago, Burlington & Quincy Ry.—			
(a) Main Line	273,563	7,117,499.94	26,017.20
(b) Ft. Madison Branch	56,030	64,910.10	1,158.49
(c) Albia, K. & D. M. & D. M. & K.	67,807	346,503.09	5,110.14
(d) Charlton, D. M. & S.	30,470	51,574.55	1,691.52
(e) Charlton Branch	36,541	85,039.73	2,327.24
(f) Leon, Mt. Ayr & S. W.	54,281	125,350.51	2,309.29
(g) Creston Branch	42,680	105,475.91	2,471.32
(h) Creston & Northern	26,799	41,827.33	1,560.78
(i) Western Iowa R. R.	20,365	30,928.69	1,518.72
(j) Nebraska City Branch	39,209	121,698.69	3,129.35
(k) Red Oak & Atlantic R. R.	17,992	27,457.41	1,526.09
(l) Nebraska City, Sidney & N. E.	21,077	32,132.69	1,525.99
(m) Hastings & Avoca R. R.	15,727	24,017.34	1,527.14
(n) Northern Division	532	3,432.41	6,451.91
(o) Burlington & W. R. R.	83,330	143,993.51	1,727.91
(p) Burlington & N. W.	38,678	89,383.37	2,310.96
(q) D. M. & Kansas City	94,398	315,966.20	3,347.17
(r) St. Louis, Keokuk & N. W.	51,000	43,540.65	853.74
(s) Keokuk & St. Paul R. R.	42,276	678,444.17	16,047.97
(t) Keokuk & Western	73,180	187,978.29	2,568.71
(u) Humeston & Shenandoah	95,748	133,483.73	1,394.12
(v) Chicago, Burlington & K. C.	77,640	155,842.40	2,007.24
(w) K. C., St. Joe & C. B.	56,026	850,696.33	15,183.96
(x) Clarinda, C. S. & S. W.	17,768	32,970.86	1,855.63
(y) Brownsville & Nodaway Valley	25,228	49,038.88	1,945.01
(z) Tarkio Valley R. R.	2,174	4,046.03	1,861.10
(a-1) Iowa & St. Louis R. R.	5,430	3,656.44	673.38
C. B. & Q. on D. R. I. & N. W.		56,989.39	
Totals and averages	1,365,957	\$10,867,919.27	\$7,956.27
5-Chicago Great Western Ry.—			
(a) Main Line	142,560	5,645,583.98	9,332.93
(b) Southwest Branch	28,230	Included with Main Line	
(c) Cedar Falls Branch	7,480	7,238.17	967.67
(d) Waverly Branch	21,940	21,431.21	1,021.55
Mason City & Ft. Dodge—			
(e) Main Line	234,120	Included with Main Line	
(f) Oelwein-Clarion Branch	98,090	594,880.66	6,064.64
(g) Lehigh Branch	15,680	35,409.38	2,256.81
(h) Coalville Branch	2,000	92.78	331.99
(i) Wis., Minn. & Pac.	22,500	24,207.72	1,075.90
Totals and averages	773,510	\$6,330,914.90	\$8,184.65
6-Chicago, Milwaukee & St. P. Ry.—			
(a) Chi. & Council Bluffs Division	348,370	5,341,438.66	14,826.21
(b) Green Island Branch	11,900	Included with Chicago &	
(c) Kansas City Division	157,840	1,117,863.88	7,082.26
(d) Muscatine Line	76,940	588,415.97	7,647.73
(e) Sioux City Branch	90,270	665,384.42	7,371.05
(f) Dubuque Division	136,180	1,389,715.79	10,204.99
(g) Cascade Branch	35,620	30,473.86	855.53
(h) Volga Branch	58,210	40,368.70	693.50
(i) Waukon Branch	22,810	27,695.43	1,214.18

*The above figures for Clinton Branch include earnings of \$55,714.24 and operating expenses of \$130,770.16, reported for the Davenport, Rock Island & Northwestern Ry.

†The above figures for Muscatine Branch include earnings of \$208,928.43 and operating expenses of \$225,875.73 on the mileage of the Chicago, Rock Island & Pacific Railway, over which the C., M. & St. P. have trackage rights only.

No. 7

Year Ending December 31, 1911

Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1910 in Iowa
Total	Per Mile	Total	Per Mile	Total	Per Mile	
\$349,073.01	\$17,576.69	\$126,905.08	\$6,389.08			\$16,610.95
*54,264.10	1,013.33	1,254.51	23.43			1,473.63
22,226.24	1,281.79	4,068.50	236.36			1,345.08
4,176,538.12	15,263.85	2,940,961.82	10,750.35			180,357.49
85,978.25	1,534.50			\$21,068.15	\$ 376.01	6,782.55
323,513.05	4,771.09	22,990.04	339.05			9,467.27
65,675.81	2,154.01			14,101.26	462.49	3,774.63
104,376.38	2,856.42			19,336.65	529.18	7,695.80
153,850.24	2,834.33			28,499.73	525.04	10,183.93
97,511.81	2,284.72	7,964.10	186.60			8,838.54
55,327.29	2,064.53			13,499.96	503.75	4,789.03
40,911.12	2,008.89			9,982.43	490.17	3,937.49
117,655.09	3,000.72	5,043.60	128.63			11,237.71
36,319.48	2,018.65			8,862.07	492.56	2,941.86
42,503.73	2,018.51			10,371.04	492.52	2,960.63
31,769.20	2,020.04			7,751.86	492.90	2,412.66
32,685.22	61,438.38			29,252.81	54,986.48	797.85
172,059.57	2,064.90			28,066.09	336.81	11,135.79
106,805.22	2,761.39			17,421.85	450.43	5,718.80
245,356.96	2,599.18	70,609.24	747.99			22,785.07
70,989.33	1,391.95			27,448.68	538.21	8,021.63
432,132.96	10,221.71	246,311.21	5,826.26			20,681.13
247,106.56	3,376.69			59,128.27	807.98	16,122.34
209,429.04	2,187.30			75,945.31	793.18	15,293.56
234,780.60	3,023.96			78,938.20	1,016.72	13,204.51
472,337.19	8,430.68	378,359.14	6,753.28			21,238.62
49,963.97	2,812.02			16,993.11	956.39	4,074.78
74,358.89	2,947.47			25,290.01	1,002.46	6,331.87
6,131.34	2,820.30			2,085.31	397.20	397.06
9,729.81	1,791.86			6,073.37	1,118.45	16,722.94
111,563.58						
\$7,695,796.23	\$5,634.00	\$3,172,123.02	\$2,322.27			\$417,905.59
4,232,275.55	6,996.54	1,413,308.43	2,336.39			194,223.53
48,108.80	6,431.66			40,870.63	5,463.96	1,072.89
179,688.70	8,193.00			157,056.49	7,158.45	3,390.15
C. G. W. pro per						
487,538.48	4,970.32	107,342.18	1,094.32			12,713.49
77,962.26	4,968.91			42,552.91	2,712.10	2,594.69
14,393.23	4,963.18			13,430.45	4,631.19	
72,691.24	3,230.72			48,483.52	2,154.82	2,988.94
\$5,112,658.29	\$6,609.65	\$1,218,256.61	\$1,574.97			\$216,951.99
4,189,405.52	11,628.52	1,152,033.14	3,197.69			142,410.71
991,299.62	6,280.41	126,564.26	801.85			1,815.18
589,787.81	7,665.56					39,749.73
694,291.04	6,635.37			1,371.84	17.83	16,718.66
1,215,545.73	8,926.02	60,993.38	675.68			23,982.69
52,057.93	1,461.48					35,696.58
68,143.15	1,170.64			21,584.07	605.95	3,654.95
50,164.49	2,169.23			27,774.45	477.14	7,797.96
				22,469.06	985.05	2,255.15

TABLE

Name of Road	Miles of main track in Iowa	Gross Earnings for Iowa	
		Total	Per mile
(s) Iowa City & Western	72.960	120,322.4	1,648.62
(t) Cedar Rapids, I. F. & N. W.	311.330	1,298,141.48	4,169.69
(u) Cedar Rapids & Clinton Branch	81.300	110,547.60	1,348.42
(v) Chicago, Tecumseh & Minn.	33.286	40,522.133	1,217.69
(w) Davenport, Iowa & Dakota	29.880	37,900.132	1,268.64
(x) Germania Division	30.870	101,954.17	3,299.23
(y) Gardner Division	18.400	28,439.92	1,544.62
(z) Waverly Short Line	5.980	16,888.78	2,822.54
St. Paul and Kansas City Short Line	117.584	610,312.58	5,190.25
Totals and averages for C., R. I. & P. Sys.	2,138.194	\$16,076,073.73	\$7,518.23
9—Chicago, St. P., M. & O. Ry.—			
(a) Main Line	28.530	1,079,555.34	18,549.54
(b) Rock River Branch	17.440	6,508.30	372.18
Totals and averages	45.970	\$1,086,063.64	\$14,265.67
10—Colfax Northern Ry.—			
(a) Main Line	6.000	8,945.21	1,490.87
(b) Seivers Line	6.500	75,358.56	1,159.36
Totals and averages	12.500	\$84,303.77	\$6,722.29
11—Crooked Creek Ry. & Coal Co.	17.612	28,199.80	1,601.17
12—Davenport, R. I. & N. W.	31.910	47,294.63	1,481.71
13—Des Moines Terminal Co.	.910	1,938.28	2,130.31
14—Des Moines Union Ry.	5.150	305,730.12	58,961.19
15—Des Moines Western Ry.	1.440	25,964.96	18,024.28
16—Dubuque & Sioux City Ry.—			
(a) Main Line	327.500	4,308,798.81	12,847.76
(b) Omaha Division	134.060	794,948.67	5,929.46
(c) Cedar Rapids Branch	41.850	107,183.27	2,561.11
(d) Mona Branch	75.940	367,289.80	4,837.90
(e) Stacyville Branch	7.500	2,773.95	369.69
(f) Onawa Branch	60.450	64,467.12	1,064.76
(g) Sioux Falls Branch	70.110	157,740.26	2,250.18
Totals and averages	716.900	\$5,704,060.98	\$7,955.59
17—Great Northern Ry.—			
(a) Main Line	77.800	430,465.15	5,532.94
(b) Belmont Branch	180.400	22,353	123.85
(c) Eastern Division	95.302		
(d) Story City Branch	34.486	7,583,568.07	2,198.16
(e) State Center Branch	26.578		
(f) Montezuma Branch	19.610		
(g) Newton Branch	30.600		
(h) Iowa Central & Western Branch	30.594	31,595.33	1,033.40
Totals and averages	469.144	\$5,615,463.40	\$12,022.22
18—Iowa Transfer Ry.	.310	8,500.28	27,437.52
19—Manchester & Oquida Ry.	8.000	24,157.93	3,019.99
20—Minn. & St. Louis Ry.—			
(a) Iowa Division	211.390	614,229.01	2,862.92
(b) Des Moines & Ft. Dodge Ry.	137.620	701,566.37	5,088.07
Totals and averages	349.010	\$1,315,825.38	\$3,768.00
21—Muscatine North & South Ry.	28.110	76,795.66	2,731.86
22—Omaha Bridge & Terminal Ry.	.900	14,476.87	16,052.74
23—Sioux City Bridge Co.	1.000	Not reported	
24—Southern Iowa Traction Co.	1.000	121,576.95	121,576.95
25—Tabor & Northern Ry.	24.167	36,982.97	1,529.28
26—Union Pacific Ry. 1—			
(a) Main Line	2.600	25,672.80	9,876.88
(b) Union Avenue Line	1.730		
Totals and averages	3.330	\$62,250.00	\$30,905.19

NO. 7—CONTINUED

Name of Road	Operating Expenses for Iowa		Net Earnings or Loss for Iowa		Taxes paid in Iowa
	Total	Per Mile	Total	Per Mile	
(s) Iowa City & Western	175,000.66	2,397.99	1,648.62	54,667.00	748.35
(t) Cedar Rapids, I. F. & N. W.	1,116,418.73	3,584.88	182,127.71	84.58	
(u) Cedar Rapids & Clinton Branch	150,253.44	1,831.96		34,978.42	427.64
(v) Chicago, Tecumseh & Minn.	61,861.52	2,038.21		21,638.99	629.51
(w) Davenport, Iowa & Dakota	20,025.66	1,053.44		1,714.24	97.28
(x) Germania Division	197,208.14	2,114.45		5,563.97	309.43
(y) Gardner Division	25,033.23	1,348.96		625.31	33.15
(z) Waverly Short Line	25,795.50	4,341.47		8,800.77	1,464.33
St. Paul and Kansas City Short Line	609,804.19	2,411.14	100,969.26	1,708.15	
Totals and averages for C., R. I. & P. Sys.	\$11,582,788.24	\$9,417.09	\$4,490,285.49	\$2,101.44	\$491,814.18
9—Chicago, St. P., M. & O. Ry.—					
(a) Main Line	686,013.65	12,041.66	263,941.69	6,907.88	45,061.39
(b) Rock River Branch	14,618.25	838.20		8,109.99	465.02
Totals and averages	\$700,631.90	\$9,415.83	\$385,431.74	\$5,179.84	\$49,626.67
10—Colfax Northern Ry.—					
(a) Main Line	7,000.49	1,278.25	375.72	62.62	829.83
(b) Seivers Line	27,087.94	4,205.84		2,629.28	404.53
Totals and averages	\$35,088.43	\$2,562.09	\$375.72	\$189.25	\$1,234.36
11—Crooked Creek Ry. & Coal Co.	28,086.09	1,594.71	118.71	6.40	2,053.92
12—Davenport, R. I. & N. W.	84,619.63	1,017.08	12,774.97	376.79	12,774.97
13—Des Moines Terminal Co.	3,305.06	3,622.70	4,787.62	5,203.12	6,400.74
14—Des Moines Union Ry.	233,102.71	45,272.27	70,000.41	13,708.87	50,540.53
15—Des Moines Western Ry.	21,897.76	15,399.78	4,937.30	2,817.00	2,705.28
16—Dubuque & Sioux City Ry.—					
(a) Main Line	3,185,497.83	9,724.04	1,023,300.98	3,123.72	
(b) Omaha Division	985,500.07	7,438.37		100,550.60	1,431.01
(c) Cedar Rapids Branch	131,854.25	3,149.92		24,642.01	588.81
(d) Mona Branch	370,122.91	4,873.80		2,783.02	35.90
(e) Stacyville Branch	14,001.09	1,773.15		10,457.14	1,322.46
(f) Onawa Branch	315,609.13	1,912.70		31,252.00	847.94
(g) Sioux Falls Branch	190,236.12	2,714.11		25,525.86	463.92
Totals and averages	\$4,992,068.03	\$9,963.82	\$711,067.55	\$601.78	\$183,634.89
17—Great Northern Ry.—					
(a) Main Line	228,900.20	4,244.26	101,504.35	1,500.28	30,789.72
(b) Belmont Branch					
(c) Eastern Division					
(d) Story City Branch	1,954,602.48	4,738.00	629,305.59	1,525.16	
(e) State Center Branch					
(f) Montezuma Branch					
(g) Newton Branch					
(h) Iowa Central & Western Branch	50,180.40	1,871.27		18,585.05	507.87
Totals and averages	\$2,004,842.88	\$4,463.79	\$610,630.52	\$1,330.52	\$79,406.42
18—Iowa Transfer Ry.	6,364.19	30,365.62	2,126.10	10,171.99	453.00
19—Manchester & Oquida Ry.	16,667.31	2,067.16	8,603.62	1,008.83	861.36
20—Minn. & St. Louis Ry.—					
(a) Iowa Division	441,528.07	2,086.86	172,670.94	816.06	34,805.00
(b) Des Moines & Ft. Dodge Ry.	493,255.96	2,584.19	238,240.71	1,513.88	513.61
Totals and averages	\$934,813.73	\$2,676.94	\$381,011.65	\$1,001.67	\$39,686.64
21—Muscatine North & South Ry.	76,538.37	2,008.33	257.09	6.70	2,971.85
22—Omaha Bridge & Terminal Ry.	319.22	628.64	14,157.55	28,315.10	\$30.00
23—Sioux City Bridge Co.	108,680.03	55,708.17	12,946.02	6,638.98	\$10.12
24—Southern Iowa Traction Co.	28,100.14	1,160.60			2,645.04
25—Tabor & Northern Ry.	30,983.57	2,887.19	4,689.43	633.49	970.90
26—Union Pacific Ry. 1—					
(a) Main Line					
(b) Union Avenue Line					
Totals and averages	\$108,697.23	\$62,862.73	\$20,907.14	\$12,867.54	\$3,254.92

TABLE

Name of Road	Miles of main track in Iowa	Gross Earnings for Iowa	
		Total	Per Mile
25—Watahsh Ry.—			
(a) Main Line	43.310	277,296.12	6,404.50
(b) Des Moines & St. Louis	99.800	554,702.24	5,552.74
(c) Omaha & St. Louis	65.720	432,866.85	6,585.52
** (d) Coal Switches	9.200	—	—
Totals and averages	218.230	\$1,365,065.21	\$6,233.79
State totals and averages	9,808,902	\$77,984,583.28	\$7,912.94

*The earnings per mile are computed on the mileage producing earnings, viz., 2.66 miles.

**Mileage of coal switches not used in computing averages.

INTERURBAN

Name of Road	Miles of main track in Iowa	Gross Earnings for Iowa	
		Total	Per Mile
Interurban Lines***—			
Albia Interurban Ry.	16,000	31,458.20	3,145.82
Boone Suburban Ry.	Not reported	—	—
Clear Rapids & Marion Traction Co.	28,350	102,009.43	5,717.70
Centerville Light & Traction Co.	17,450	249,414.97	14,280.12
Charles City Western Ry. Co.	7,840	45,692.46	5,824.29
*** Ft. Dodge, Des Moines & No. R. R.	16,330	15,263.28	953.05
Inter-Urban Ry.	160,310	614,975.51	5,156.70
Iowa & Illinois Ry.	64,180	270,292.12	4,211.47
Mason City & Clear Lake R. R. Co.	33,050	160,908.25	4,868.63
Oskaloosa & Buxton Elec. Ry. Co.	14,620	100,579.03	6,879.55
Tama & Toledo Electric Ry.	2,500	10,215.05	4,441.83
Waterloo, C. Falls & Nor. Ry.	3,750	15,878.83	5,774.12
.....	50,860	314,684.72	6,187.27
Totals for the state	608,040	\$1,901,331.85	\$5,427.30

***By order of the court the Ft. Dodge, Des Moines & Southern Railroad has ceased operation of 41.13 miles. Averages are computed on 119.18 miles of operated road.

****The per mile earnings and expenses were computed on mileage reporting earnings, viz., 366.91 miles.

No. 7—CONTINUED

Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1910 in Iowa
Total	Per Mile	Total	Per Mile	Total	Per Mile	
260,967.18	6,212.59	8,328.94	192.31	—	—	—
538,134.36	5,735.21	16,637.88	177.53	—	—	—
428,939.76	6,525.78	3,927.99	29.75	—	—	—
\$1,536,141.30	\$6,953.27	\$28,913.91	\$142.52	—	—	\$60,700.00
\$60,997,988.45	\$6,189.34	\$16,986,564.50	\$1,723.69	—	—	\$2,721,291.95

LINES

Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1910 in Iowa
Total	Per Mile	Total	Per Mile	Total	Per Mile	
19,238.00	1,923.90	12,230.17	1,223.01	—	—	1,602.12
114,585.51	4,041.82	47,513.92	1,675.97	—	—	5,205.50
170,139.49	5,750.11	79,175.48	4,543.01	—	—	9,639.72
24,795.78	3,101.25	20,936.05	2,673.94	—	—	1,321.92
15,136.64	380.11	374.64	22.94	—	—	1,398.46
565,054.80	4,627.28	30,821.31	490.42	—	—	17,148.68
172,623.12	3,689.81	97,600.00	1,521.69	—	—	9,324.57
103,354.09	3,127.59	37,554.16	1,741.43	—	—	3,360.73
68,104.78	4,316.83	27,474.26	2,563.22	—	—	1,950.00
8,534.21	3,706.18	1,690.84	735.15	—	—	445.09
15,079.97	5,483.63	798.86	299.49	—	—	488.25
148,116.00	2,913.05	166,526.72	3,274.23	—	—	7,673.81
\$1,469,764.82	\$3,842.26	\$581,597.03	\$1,585.04	—	—	\$69,214.85

TABLE NO. 8.

Abstract of Reports of Railway Companies for the Year Ending December 31, 1911.

Name of Road	Miles of main track in system	Gross Earnings for System		Operating Expenses for System		Net Earnings for System		Taxes paid in 1911
		Total	Per mile	Total	Per mile	Total	Per mile	
Atchison, Topeka & Santa Fe Railway.....	10,780.600	\$88,772,265.29	\$8,234.44	\$58,264,882.79	\$5,404.60	\$30,507,382.50	\$2,829.84	\$3,222,353.41
a Chicago, Burlington & Quincy Railway.....	8,993.140	85,981,647.77	9,560.80	58,226,389.74	6,474.53	27,755,258.03	3,086.27	3,132,874.11
b Chicago Great Western Railway.....	1,411.570	12,824,907.28	9,085.56	10,259,283.66	7,268.07	2,565,623.62	1,817.49	446,929.11
Chicago, Milwaukee & St. Paul Railway.....	7,289.090	62,798,159.85	8,615.26	45,548,645.01	6,248.88	17,249,514.84	2,366.48	2,951,080.55
c Chicago & North-Western Railway.....	7,905.030	73,598,436.18	9,310.33	51,850,245.13	6,559.15	21,748,191.05	2,751.18	3,037,782.88
Chicago, Rock Island & Pacific Railway.....	7,659.504	64,394,996.17	8,407.20	47,356,443.89	6,182.70	17,038,552.28	2,224.50	2,721,631.24
Chicago, St. Paul, Minneapolis & Omaha Ry.....	1,677.990	15,264,346.64	9,096.80	10,441,608.85	6,222.69	4,822,737.79	2,874.11	761,839.57
Dubuque & Sioux City Railroad.....	761.940	6,540,596.61	8,584.13	5,380,175.17	7,061.15	1,160,421.44	1,522.98	193,959.47
Great Northern Railway.....	7,047.710	63,011,888.91	8,940.76	36,533,812.01	5,183.78	26,478,076.90	3,756.98	3,593,587.68
d Iowa Central Railway.....	538.346	3,437,422.01	6,385.15	2,707,902.71	5,030.04	729,519.30	1,355.11	105,843.78
e Minneapolis & St. Louis Railway.....	997.160	4,677,972.53	4,691.30	3,381,735.59	3,391.37	1,296,236.94	1,290.93	218,773.10
Union Pacific Railway.....	3,537.130	48,327,224.73	13,662.83	26,560,247.55	7,518.18	21,766,977.18	6,153.85	1,932,552.99
Wabash Railway.....	1,994.610	29,295,289.54	14,687.22	22,630,073.60	11,345.61	6,665,215.94	3,341.61	892,215.13
Totals and averages.....	60,593.820	\$558,925,153.51		\$379,141,545.70		\$179,783,607.81		\$23,001,414.62

a The Chicago, Burlington & Kansas City; Humeston & Shenandoah; Keokuk & Western; St. Louis, Keokuk & Northwestern; Keokuk & St. Paul; Burlington & Western; Burlington & Northwestern; Des Moines & Kansas City; Kansas City, St. Joe & Council Bluffs; Iowa & St. Louis R. R.; Chicago, Burlington & Quincy, and Burlington & Missouri River lines are all included and treated as one system in above computations.
 b The Mason City & Ft. Dodge Railroad and the Wisconsin, Minnesota & Pacific are included in the Chicago Great Western system.
 c The Toledo & Northwestern Railway is included in Chicago & North-Western System.
 d The Albia & Centerville is included in Iowa Central Railway.
 e The Des Moines & Ft. Dodge Railway is included in the Minneapolis & St. Louis System.

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE NO. 9.

*Comparative Statement of Assessments of Railroad property, Earnings and Taxes Reported in the State of Iowa for the Years 1885 to 1912, Inclusive.

Date Reported	Miles of road	Assessed Value		Gross Earnings		Per cent of assessment to gross earnings	Net Earnings		Per cent of assessment, net earnings	Taxes paid	Taxes per mile of road	Per cent of taxes on gross earnings	Per cent of taxes on net earnings
		Total	Per mile	Total	Per mile		Total	Per mile					
1885	7,445	\$ 31,315,838	\$ 4,206	\$ 34,149,124	\$ 4,587	92	\$ 13,154,190	\$ 1,765	238	\$ 853,758.00	120	.024	.040
1886	7,490	33,216,688	4,435	35,492,423	4,739	94	13,185,367	1,760	252	943,314.00	127	.028	.072
1887	7,912	38,350,891	4,850	35,231,06	4,691	109	13,472,785	1,794	270	987,027.00	132	.028	.075
1888	8,291	42,100,575	5,198	37,702,535	4,755	114	13,671,348	1,732	301	1,013,731.00	138	.027	.071
1889	8,298	43,271,008	5,214	33,365,664	4,390	119	9,515,947	1,147	454	1,194,657.00	144	.030	.089
1890	8,200	42,858,830	5,189	37,422,779	4,536	114	11,885,600	1,439	361	1,302,532.00	157	.030	.137
1891	8,377	44,558,696	5,319	37,689,553	4,522	118	10,986,373	1,312	405	1,245,344.00	151	.030	.105
1892	8,403	44,666,157	5,316	44,416,488	4,810	111	12,635,800	1,503	354	1,246,224.00	146	.032	.111
1893	8,478	44,869,784	5,292	44,284,033	5,223	101	19,736,553	1,502	352	1,322,532.00	157	.033	.104
1894	8,477	44,873,686	5,292	42,634,972	5,029	105	12,467,668	1,470	360	1,403,785.00	166	.032	.111
1895	8,481	44,376,542	5,232	35,874,444	4,230	124	10,365,390	1,222	428	1,355,625.00	160	.032	.109
1896	8,487	44,381,211	5,229	37,653,442	4,438	118	12,575,952	1,481	353	1,377,678.00	162	.032	.133
1897	8,481	44,373,916	5,232	39,622,290	4,671	112	12,420,593	1,465	357	1,382,594.00	163	.032	.110
1898	8,474	44,438,782	5,244	41,335,093	4,877	107	13,403,424	1,582	331	1,383,908.00	163	.035	.110
1899	8,518	44,550,129	5,130	46,202,903	5,424	104	15,332,008	1,823	287	1,404,651.00	166	.034	.105
1900	9,236	46,008,510	4,981	49,549,679	5,364	92.8	15,566,967	1,685	296	1,424,134.00	167	.030	.097
1901	9,336	47,071,258	5,042	52,354,817	5,607	89.9	15,094,072	1,616	312	1,509,370.00	163	.030	.097
1902	9,414	51,307,950	5,449	56,079,943	6,018	91.5	16,460,975	1,766	312	1,563,492.87	169	.030	.104
1903	9,725.8173	56,541,513	5,814	56,466,305	5,955	100.1	17,134,102	1,807	329	1,623,496.46	174	.029	.099
1904	9,799.6363	57,535,100	5,871	58,466,340	6,019	98.4	15,076,163	1,552	381	1,574,419.17	169	.033	.109
1905	9,799.2283	58,190,189	5,937	57,396,848	5,857	101.4	15,345,574	1,566	379	2,141,863.83	220	.036	.142
1906	9,827.0903	62,337,199	6,343	62,792,307	6,403	99.3	19,258,958	1,964	324	2,069,351.74	213	.036	.126
1907	9,824.2203	63,334,120	6,447	69,791,348	7,114	90.6	21,890,793	2,231	289	2,211,682.18	225	.035	.115
1908	9,876.82	63,457,616	6,425	73,081,792	7,451	86.4	18,919,330	1,966	326	2,312,742.68	236	.033	.106
1909	9,878.73	63,663,895	6,445	67,767,032	6,870	93.8	17,939,211	1,811	354	2,412,724.79	244	.030	.131
1910	9,794.257	63,729,447	6,506	72,169,276	7,378	88.3	16,144,593	1,651	394	2,506,375.51	255	.035	.135
1911	9,858.239	65,824,482	6,678	78,444,295	7,959	83.9	15,028,007	1,526	438	2,627,509.25	267	.033	.175
1912	9,868.962	65,951,416	6,671	77,984,583	7,913	84.6	16,986,595	1,724	388	2,721,391.95	276	.035	.160

*This table shows the aggregate assessed value and the average assessed value per mile of the railroad property of this state, as fixed by the executive council on the first Monday in March or the second Monday in July of the respective years named in the left hand column. The items, "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding. The following column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year, likewise of net earnings.
 †This amount is based on the average number of miles of road operated within this state for the entire year ending December 31st of the year preceding.
 ‡The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the executive council; e. g., the tax reported in 1906 was levied on 9,799.6363 miles of road that being the mileage reported and assessed in 1904, and the taxes were paid in 1905. Hence, in determining the amount of taxes paid per mile, it is necessary to use the mileage reported two years prior to the year in which the taxes were reported to the executive council. In determining the per cent of tax on gross and net earnings, it is necessary to take earnings of preceding year.

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE NO. 10.

CLASSIFICATION.

The following is the classification of Railways doing business in Iowa as classified by the Executive Council July 19, 1912, under the provisions of chapter 75, Acts of the Thirtieth General Assembly of Iowa:

CLASS "A" RAILROADS.

- Atchison, Topeka & Santa Fe Railway.
- Cedar Rapids & Iowa City 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.
- Iowa Central Railway.
- Great Northern Railway.
- Iowa Transfer Railway.
- Iowa & Illinois Railway.
- Mason City & Clear Lake Traction Company.
- Omaha Bridge & Terminal Railway.
- Oskaloosa & Buxton Electric Railway.
- Sioux City Bridge Company.
- Sioux City Terminal Railway.
- Tama & Toledo Electric Railway.
- Union Pacific Railroad.
- Wabash Railroad.
- Waterloo, Cedar Falls & Northern Railway.

CLASS "B" RAILROADS.

- Albia Interurban Railway.
- Manchester & Oneida Railway.
- Minneapolis & St. Louis Railroad.

CLASS "C" RAILROADS.

- Atlantic, Northern & Southern Railway.
- Boone Suburban 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. 11.

Statement of Assessment of Express Property as Fixed by the Executive Council July 12, 1912, by Counties.

ADAMS EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Adair	29.147	35.00	1,020.14
Adams	29.862	35.00	1,045.17
Appanoose	66.00	35.00	2,310.00
Boone	27.65	35.00	967.75
Buena Vista	20.12	35.00	704.20
Cass	13.652	35.00	477.82
Cerro Gordo	24.351	35.00	852.29
Clarke	46.42	35.00	1,624.70
Clay	26.55	35.00	929.25
Clinton	9.12	35.00	319.20
Dallas	26.98	35.00	944.30
Davis	15.45	35.00	540.75
Decatur	96.712	35.00	3,384.92
Des Moines	47.106	35.00	1,648.71
Dickinson	7.92	35.00	277.20
Dubuque	.532	35.00	18.62
Emmet	18.93	35.00	662.55
Franklin	42.981	35.00	1,502.58
Fremont	61.663	35.00	2,158.21
Greene	23.06	35.00	807.10
Hancock	38.796	35.00	1,357.86
Hardin	28.769	35.00	1,006.91
Henry	75.631	35.00	2,647.09
Humboldt	29.76	35.00	1,041.60
Jasper	33.125	35.00	1,159.37
Jefferson	57.162	35.00	2,000.67
Keokuk	39.786	35.00	1,392.51
Kossuth	22.351	35.00	782.29
Lee	112.576	35.00	3,940.16
Louisa	48.397	35.00	1,693.90
Lucas	49.645	35.00	1,737.58
Madison	12.379	35.00	433.26
Mahaska	73.817	35.00	2,583.59
Marion	40.007	35.00	1,400.25
Marshall	65.528	35.00	2,293.48
Mills	73.777	35.00	2,582.19
Monroe	63.038	35.00	2,206.33
Montgomery	48.427	35.00	1,694.94
Muscatine	7.72	35.00	270.20
Page	81.6823	35.00	2,858.88
Palo Alto	20.49	35.00	717.15
Pocahontas	16.74	35.00	585.90
Polk	31.273	35.00	1,094.55
Pottawattamie	17.58	35.00	615.30
Poweshiek	36.593	35.00	1,280.75
Ringgold	55.91	35.00	1,956.85
Scott	24.79	35.00	867.65
Story	19.476	35.00	681.66
Taylor	55.008	35.00	1,925.28
Union	43.443	35.00	1,520.50
Van Buren	42.05	35.00	1,471.75
Wapello	26.723	35.00	935.20
Warren	56.492	35.00	1,977.22
Washington	38.613	35.00	1,351.46
Wayne	36.693	35.00	1,284.25
Webster	67.68	35.00	2,368.80
Winnebago	20.92	35.00	732.20
Woodbury	2.50	35.00	87.50
Worth	13.871	35.00	485.48
Wright	15.612	35.00	546.42
Totals	2,278.9863		\$ 79,764.49

ASSESSED VALUATION OF RAILROAD PROPERTY.

TABLE NO. 11—CONTINUED.
AMERICAN EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Audubon	11.65	\$ 40.00	\$ 466.00
Benton	27.74	40.00	1,109.60
Black Hawk	41.44	40.00	1,657.60
Boone	67.15	50.00	2,686.00
Bremer	19.44	40.00	777.60
Buchanan	24.56	40.00	982.40
Buena Vista	49.17	40.00	1,966.80
Butler	55.03	40.00	2,242.40
Calhoun	77.93	40.00	3,117.20
Carroll	67.18	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	84.447	40.00	3,377.88
Crawford	112.98	40.00	4,519.20
Delaware	38.53	40.00	1,541.20
Dubuque	39.42	40.00	1,216.80
Emmet	18.78	40.00	751.20
Floyd	19.20	40.00	768.00
Franklin	1.10	40.00	44.00
Greene	5.30	40.00	1,012.00
Grundy	31.26	40.00	1,250.40
Hamilton	81.442	40.00	3,257.68
Hardin	74.96	40.00	2,998.40
Harrison	105.27	40.00	4,210.80
Humboldt	35.14	40.00	1,405.60
Ida	40.38	40.00	1,615.20
Jackson	14.60	40.00	584.00
Jasper	24.35	40.00	974.00
Johnson	18.32	40.00	732.80
Jones	27.75	40.00	1,110.00
Keokuk	16.89	40.00	675.60
Kossuth	58.26	40.00	2,330.40
Linn	79.76	40.00	3,190.40
Lyon	41.70	40.00	1,668.00
Mahaska	32.81	40.00	1,312.40
Marshall	25.99	40.00	1,039.60
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
Osceola	17.98	40.00	719.20
Palo Alto	2.74	40.00	109.60
Plymouth	72.83	40.00	2,913.20
Pocahontas	33.95	40.00	1,358.00
Polk	53.74	40.00	2,149.60
Pottawattamie	41.34	40.00	1,653.60
Poweshiek	27.23	40.00	1,089.20
Sac	88.38	40.00	3,535.20
Scott	22.195	40.00	887.80
Shelby	18.72	40.00	748.80
Sloux	71.86	40.00	2,874.40
Story	75.72	40.00	3,028.80
Tama	77.90	40.00	3,116.00
Webster	109.60	40.00	4,384.00
Winnebago	11.43	40.00	457.20
Woodbury	100.53	40.00	4,021.20
Worth	13.78	40.00	551.20
Wright	23.85	40.00	954.00
Totals	2,649.514		\$ 105,980.56

TABLE NO. 11—CONTINUED.
GREAT NORTHERN EXPRESS COMPANY.

County	Miles of road	Assessed value per mile	Total assessed value
Lyon	18.42	\$ 35.00	\$ 644.70
Plymouth	25.29	35.00	884.80
Sloux	27.30	35.00	955.50
Woodbury	6.85	35.00	239.75
Totals	77.86		\$ 2,724.75

UNITED STATES EXPRESS COMPANY.

Adair	8.52	\$ 35.00	\$ 298.20
Allamakee	1.61	35.00	56.35
Appanoose	29.80	35.00	1,046.15
Audubon	22.93	35.00	802.55
Benton	37.76	35.00	1,321.60
Black Hawk	32.73	35.00	1,145.55
Bremer	9.87	35.00	344.45
Buchanan	25.78	35.00	902.30
Buena Vista	4.00	35.00	140.00
Buena Vista	21.06	35.00	737.10
Butler	16.39	35.00	573.65
Calhoun	76.88	35.00	2,690.80
Cass	53.84	35.00	1,884.40
Cedar	26.431	35.00	925.08
Cerro Gordo	25.97	35.00	908.95
Clay	14.61	35.00	511.35
Clinton	17.54	35.00	613.66
Dallas	23.75	35.00	831.25
Davis	21.18	35.00	741.30
Des Moines	19.83	35.00	1,041.05
Dickinson	36.22	35.00	1,267.70
Emmet	44.00	35.00	1,540.00
Fayette	20.38	35.00	713.30
Floyd	37.563	35.00	1,314.71
Franklin	26.24	35.00	918.40
Grundy	33.74	35.00	1,180.90
Guthrie	45.75	35.00	1,601.25
Hancock	45.12	35.00	1,579.20
Hardin	24.99	35.00	874.65
Humboldt	25.25	35.00	883.75
Iowa	68.92	35.00	2,412.20
Jasper	26.34	35.00	921.90
Jefferson	72.81	35.00	2,548.35
Johnson	57.15	35.00	2,000.25
Keokuk	39.79	35.00	1,382.65
Kossuth	27.18	35.00	951.30
Lee	42.96	35.00	1,503.60
Linn	42.14	35.00	1,474.90
Louisa	37.82	35.00	1,323.70
Lyon	20.64	35.00	722.40
Madison	52.42	35.00	1,834.70
Mahaska	27.42	35.00	959.70
Marion	16.44	35.00	575.40
Montgomery	104.88	35.00	3,670.80
Muscatine	13.22	35.00	462.70
O'Brien	39.20	35.00	1,372.00
Osceola	27.29	35.00	955.15
Palo Alto	29.40	35.00	1,029.00
Pocahontas	74.166	35.00	2,595.81
Polk	65.99	35.00	2,309.65
Pottawattamie	32.39	35.00	1,133.65
Poweshiek	65.01	35.00	2,275.35
Scott			

ASSESSSED VALUATION OF RAILROAD PROPERTY.

TABLE NO. 11—CONTINUED.

County	Miles of road	Assessed value per mile	Total assessed value
Shelby	10.12	35.00	704.20
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	26.23	35.00	918.05
Washington	63.49	35.00	2,222.15
Wayne	27.75	35.00	971.25
Webster	7.41	35.00	259.35
Winnebago	26.21	35.00	917.35
Winneshiek	24.12	35.00	844.20
Worth	6.80	35.00	238.00
Wright	45.05	35.00	1,576.75
Totals	2,193.804		\$ 76,783.14

WELLS FARGO EXPRESS COMPANY.

Allamakee	62.94	\$ 34.00	\$ 2,139.96
Appanoose	55.321	34.00	1,880.91
Benton	25.85	34.00	878.90
Black Hawk	68.336	34.00	2,323.42
Boone	23.21	34.00	789.14
Bremer	65.132	34.00	2,214.49
Buchanan	14.297	34.00	486.10
Buena Vista	22.65	34.00	770.10
Butler	27.742	34.00	943.23
Calhoun	59.648	34.00	2,028.03
Carroll	60.143	34.00	2,044.86
Cedar	3.96	34.00	134.64
Cerro Gordo	64.656	34.00	2,198.30
Chickasaw	51.857	34.00	1,763.14
Clay	51.49	34.00	1,750.66
Clayton	132.28	34.00	4,497.52
Clinton	89.62	34.00	3,047.08
Crawford	45.152	34.00	1,535.17
Dallas	82.23	34.00	2,795.82
Davis	26.246	34.00	892.36
Delaware	70.537	34.00	2,398.26
Dickinson	12.33	34.00	419.22
Dubuque	91.381	34.00	3,106.95
Fayette	88.711	34.00	3,016.17
Floyd	24.82	34.00	843.88
Franklin	24.673	34.00	838.88
Fremont	8.74	34.00	297.16
Greene	27.36	34.00	930.24
Grundy	7.949	34.00	270.27
Guthrie	36.53	34.00	1,242.02
Hancock	24.15	34.00	821.10
Harrison	8.941	34.00	303.99
Howard	38.91	34.00	1,322.94
Iowa	32.68	34.00	1,111.12
Jackson	74.97	34.00	2,548.98
Jasper	39.493	34.00	1,036.76
Jefferson	4.02	34.00	136.68
Jones	72.99	34.00	2,481.66
Keokuk	40.14	34.00	1,364.76
Kossuth	24.35	34.00	827.90
Lee	19.86	34.00	675.24
Linn	51.50	34.00	1,751.00
Louisa	6.11	34.00	207.74
Lyon	12.46	34.00	423.64
Madison	19.428	34.00	660.55
Marion	39.00	34.00	1,326.00

ASSESSSED VALUATION OF RAILROAD PROPERTY.

TABLE NO. 11—CONTINUED.

County	Miles of Road	Assessed value per mile	Total assessed value
Marshall	57.084	34.00	1,940.86
Mills	25.94	34.00	881.96
Mitchell	43.972	34.00	1,495.05
Monona	27.53	34.00	936.02
Monroe	32.41	34.00	1,101.94
Muscatine	33.78	34.00	1,148.52
O'Brien	24.02	34.00	816.68
Page	19.83	34.00	674.22
Palo Alto	24.34	34.00	827.56
Plymouth	15.00	34.00	510.00
Pocahontas	11.01	34.00	374.34
Polk	106.32	34.00	3,614.88
Pottawattamie	80.234	34.00	2,727.96
Ringgold	23.836	34.00	810.42
Sac	19.15	34.00	651.10
Scott	70.65	34.00	2,402.10
Shelby	56.986	34.00	1,937.52
Sioux	54.95	34.00	1,868.30
Story	24.79	34.00	842.86
Tama	41.841	34.00	1,422.59
Taylor	5.792	34.00	196.93
Union	22.487	34.00	764.56
Wapello	50.983	34.00	1,733.42
Warren	15.72	34.00	534.48
Washington	26.20	34.00	890.80
Wayne	14.96	34.00	508.64
Webster	45.433	34.00	1,548.72
Winneshiek	58.72	34.00	1,996.48
Woodbury	37.59	34.00	1,278.06
Worth	27.922	34.00	949.35
Wright	45.732	34.00	1,554.89
Totals	3,072.005		\$ 104,448.75

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

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

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

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

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

LAWS

Governing the Assessment and Taxation of a Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

Section 1305. All other property, real or personal, is subject to taxation in the manner prescribed. * * *

Sec. 1305. 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 C. A., ch. 50, § 1.] [31 G. A., ch. 33, § 2.]

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

RAILROAD ASSESSMENT BY THE EXECUTIVE COUNCIL.

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

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

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

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

station buildings, yards, section and tool houses, round-houses, machine and repair shops, water-tanks, turn-tables, gravel beds and stone quarries, and for all other purposes with the estimated value thereof in such manner as may be required by the executive council. Only one such detailed statement by any corporation shall be necessary, and when received by the council it shall become the record of railway lands of such 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. 1335. There shall not be included in said operating expenses any payments for interest or discount, or construction of new tracks except needed sidings for raising or lowering tracks above or below crossings at grade in cities or towns, for new equipment except replacements, for reducing any bonded or permanent debt, nor for any other item of operating expenses not fairly and reasonably chargeable as such in railway accounts. The council may demand, in writing, detailed explanatory and amended statements of any of the items mentioned in the preceding section, or any other items deemed by it important, to be furnished it by such railway corporation within thirty days from such demand, in such form as it may designate, which shall be verified, as required for the original statement. The returns, both original and amended, shall show such other facts as the council, in writing, shall require.

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

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

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

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

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

Sec. 1337-a. That every railroad company owning or operating a line of railroad within this state, shall on or before the first day of August, A. D. 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. 1337-b. In the event of the failure or refusal of any railroad company to file the plats required under the provisions of section one of this act, at the time or according to the conditions named, then the county auditor may cause the same to be prepared by the county surveyor and the cost thereof shall, in the first place, be audited and paid by the board of supervisors out of the county fund, and the amount thereof shall be by 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 number of miles such cars have been run or operated within the state shall bear to the monthly average number of miles such cars have been used or operated within and without the state, such valuation shall be in the same ratio as that of the property of individuals and shall be added to the assessed valuation of the corporation, fixed under the preceding sections.

Sec. 1340-a. Gross earnings. That for the purpose of making reports to the executive council, the gross earnings of railway companies, owning or operating a line or lines of railway partly within this state, and partly within another state, or other states, or territory, or territories, upon their line or lines within this state, shall be ascertained and reported by said railway companies as follows, to-wit: The aggregate of the earnings upon business originating and terminating within this state, upon business originating in this state and terminating elsewhere; upon business originating elsewhere and terminating in this state, and upon business neither originating or terminating in this state but carried on or done over the line or lines in this state or over some part thereof, shall be reported; and with respect to all such interstate business the earnings in this state for the purpose of report shall be actually computed upon the basis of the length of haul or carriage in this state as compared with the length of haul or carriage elsewhere. It being hereby declared that for the purpose of making reports looking to the assessment of railway property for taxation the gross earnings or business done or carried partly within this state and partly in another state, or other states, or territories, shall be that proportion of the entire earnings of such business that the haul or carriage in this state bears to the entire haul or carriage. [29 G. A., ch. 61, § 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 rivers, and grain elevators, shall be subject to assessment and taxation on the same basis as property of individuals in the several counties where situated. [C. '73, § 808.]

EQUIPMENT AND FREIGHT LINE COMPANIES.

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

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

First—The name of the company.

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

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

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

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

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

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

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

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

Sec. 1342-c. Upon the filing of such statement the executive council shall examine each of them, and if he (they) shall deem the same insufficient, or if they fail to fully set out the matters required to be reported, it shall require such officer or agent to make such other and further statements as to such matters as he (they) may deem proper. In case of the failure or refusal of any company to make and deliver to the executive council any statement or statements required by this act, such company shall forfeit and pay to the state of Iowa one hundred dollars each day such report is delayed beyond the first

Monday of June, to be sued and recovered in any form of action, in the name of the state of Iowa, and such penalty when collected shall be paid into the general fund of the state.

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

Sec. 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. [32 G. A., ch. 102, § 1.]

Sec. 2077. All railroad corporations according to their classifications as herein prescribed shall be limited to compensation per mile for the transportation of any person with ordinary baggage not exceeding 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.]