

STATE OF IOWA

1917

FORTY-SIXTH ANNUAL REPORT

OF THE

TAXABLE VALUATION

OF

RAILROAD PROPERTY

INCLUDING

Railroads, Steam and Electric; Equipment Car Lines,
Sleeping Car Lines, Electric Transmission
Lines and Express Companies

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July 24, 1917

Compiled under Direction of

R. E. BALES

Secretary of Executive Council

By

A. U. SWAN

and

DELLA M. KELTNER

Assistants

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THE STATE OF IOWA
Des Moines

PRINCIPAL RAILROAD OFFICIALS.

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, Edward Chambers, W. E. Hodges, Chicago, Ill.
Secretary and Treasurer—E. L. Copeland, Topeka, Kan.
General Solicitor—Gardiner Lathrop, Chicago, Ill.
General Manager—F. C. Fox, Topeka, Kan.
General Superintendent—E. Raymond, Topeka, Kan.
Chief Engineer—R. A. Rutledge, Topeka, Kan.
General Auditor—W. E. Bailey, Chicago, Ill.
Commissioner of Taxes—Geo. G. Tunell, Chicago, Ill.
Superintendents—Missouri Division—R. H. Allison, Marceline, Mo.; Illinois Division, G. E. Ayer, Chillicothe, Ill.

ATLANTIC NORTHERN RAILWAY.

President—S. C. Pedersen, Elk Horn, Iowa.
Vice-President—John Peterson, Elk Horn, Iowa.
Secretary-General Manager—C. E. Spar, Atlantic, Iowa.
Treasurer—Jorgen Marcusen, Kimballton, Iowa.
General Solicitor—W. A. Follett, Atlantic, Iowa.
General Manager—C. E. Spar, Atlantic, Iowa.

ATLANTIC SOUTHERN RAILROAD.

Owner—Robert Abeles, St. Louis, Mo.

CHICAGO, BURLINGTON & QUINCY RAILROAD.

President—Hale Holden, Chicago, Ill.
Vice-Presidents—C. G. Furnham, H. E. Byram, Elmer A. Howard, Chicago, Ill.; W. W. Baldwin, Burlington, Iowa.
Secretary-Treasurer—Thomas S. Howland, Chicago, Ill.
General Counsel—C. M. Dawes, Chicago, Ill.
General Manager—E. P. Bracken, Chicago, Ill.
General Superintendent—Iowa District—F. H. Ustick, Burlington, Iowa.
Chief Engineer—A. W. Newton, Chicago, Ill.
General Auditor—Charles I. Sturgis, Chicago, Ill.
Tax Agent—Alfred E. Patten, Chicago, Ill.
Division Superintendents—J. P. Cummings, Ottumwa, Iowa; H. W. Hamm, Centerville, Iowa; M. F. Mac Laren, Burlington Iowa; W. T. Sadler, Creston, Iowa.

CHICAGO GREAT WESTERN RAILWAY.

President—S. M. Felton, Chicago, Ill.
Vice-President—J. W. Blabon, Chicago, Ill.
Secretary-Treasurer—J. F. Coykendall, Chicago, Ill.
General Solicitor—John Barton Payne, Chicago, Ill.
General Manager—J. A. Gordon, Chicago, Ill.
Chief Engineer—C. G. Delo, Chicago, Ill.
Auditor—Con F. Krebs, Chicago, Ill.
Superintendents of Iowa Divisions—C. A. Shoemaker, Des Moines, Iowa; W. L. Derr, Clarion, Iowa; F. Kinsey, Oelwein, Iowa; T. A. Sweeney, Chicago, Ill.; J. E. Palmer, St. Paul, Minn.

TAXABLE VALUATION OF RAILROAD PROPERTY

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

President—A. J. Earling, Chicago, Ill.
Vice-President—H. R. Williams, New York, N. Y.
Secretary—E. W. Adams, Milwaukee, Wis.
Treasurer—F. G. Ranney, Chicago, Ill.
General Counsel—Burton Hanson, Chicago, Ill.
General Manager—P. C. Hart, Chicago, Ill.
Chief Engineer—C. F. Loweth, Chicago, Ill.
General Auditor—G. J. Bunting, 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.; W. B. Foster, Seattle, Wash.
Superintendents of Iowa Divisions—C. H. Marshall, Marion, Iowa; B. F. Van Vliet, Mason City, Iowa; J. M. Oxley, Ottumwa, Iowa; L. B. Beardsley, Sioux City, Iowa; R. P. Edson, Des Moines, Iowa; J. W. Stapleton, Dubuque, Iowa; W. J. Thiele, Minneapolis, Minn.

CHICAGO & NORTHWESTERN RAILWAY.

President—Richard H. Aishton, Chicago, Ill.
Vice-President—Samuel A. Lynde, New York, N. Y.
Secretary—John D. Caldwell, Chicago, Ill.
Treasurer—Arthur S. Pierce, New York, N. Y.
General Counsel—Edward M. Hyzer, Chicago, Ill.
General Manager—Samuel G. Strickland, Chicago, Ill.
General Superintendent—George B. Vlas, Chicago, Ill.
Chief Engineer—William H. Finley, Chicago, Ill.
Comptroller—L. A. Robinson, Chicago, Ill.
Tax Commissioner—Thomas A. Polleys, Chicago, Ill.
Superintendents of Iowa Divisions—J. W. Layden, Boone, Iowa; R. F. Armstrong, Mason City, Iowa; E. B. McClure, Sioux City, Iowa; J. P. Cantillon, Eagle Grove, Iowa; B. E. Terpning, Belle Plaine, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

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

Receiver—Jacob M. Dickinson, Chicago, Ill.
Chief Executive Officer—J. E. Gorman, Chicago, Ill.
Chief Executive Officer—A. C. Ridgway, Chicago, Ill.
Treasurer and Secretary—George H. Crosby, Chicago, Ill.
General Manager—C. W. Jones, Des Moines, Iowa.
General Solicitor—M. L. Bell, Chicago, Ill.
Chief Engineer—C. A. Morse, Chicago, Ill.
Auditor—W. H. Burns, Chicago, Ill.
Tax Commissioner—Thos. J. Newkirk, Chicago, Ill.
Superintendents of Divisions—A. T. Abbott, E. J. Gibson, Des Moines, Iowa; G. A. Merrill, Cedar Rapids, Iowa; C. L. Ruppert, Trenton, Mo.; A. E. Wallace, Manly, Iowa; A. L. Haldeman, Estherville, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY.

Chairman Executive Committee—Marvin Hughitt, Chicago, Ill.
President—James T. Clark, Chicago, Ill.
Vice-President—S. A. Lynde, New York, N. Y.
Secretary—J. D. Caldwell, Chicago, Ill.
Treasurer—Arthur S. Pierce, New York, N. Y.
General Solicitor—J. B. Sheean, St. Paul, Minn.
Vice-President and General Manager—Arthur W. Trenholm, St. Paul, Minn.
General Superintendent—F. R. Pechin, St. Paul, Minn.
Chief Engineer—H. Rettinghouse, St. Paul, Minn.
Comptroller—Chas. Jensch, St. Paul, Minn.
Tax Commissioner—T. A. Polleys, Chicago, Ill.
Superintendent Iowa Division—J. R. Welch, St. James, Minn.

TAXABLE VALUATION OF RAILROAD PROPERTY

COLFAX NORTHERN RAILROAD.

President—Thos. W. Griggs, Davenport, Iowa.
Vice-President-Treasurer—Marion B. Seevers, Des Moines, Iowa.
Secretary—W. Blakeley, Colfax, Iowa.
General Manager—W. Blakeley, Colfax, Iowa.

CRESTON, WINTERSET & DES MOINES RAILWAY.

President—R. Brown, Creston, Iowa.
Vice-President and Receiver—C. E. Wilson, Macksburg, Iowa.
Secretary—A. S. Lynn, Orient, Iowa.
Treasurer—W. W. Walker, Macksburg, Iowa.
Auditor and General Manager—E. L. Hughes, Macksburg, Iowa.

DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILWAY.

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

DES MOINES TERMINAL RAILWAY.

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

DES MOINES UNION RAILWAY.

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

DES MOINES WESTERN RAILWAY.

President—F. M. Hubbell, Des Moines, Iowa.
Vice-President—O. P. Thompson, Des Moines, Iowa.
Secretary and Treasurer—H. D. Thompson, Des Moines, Iowa.
General Superintendent—C. H. Hueston, Des Moines, Iowa.

DUBUQUE & SIOUX CITY RAILROAD.

President—C. H. Markham, Chicago, Ill.
Vice-Presidents—W. L. Park, Chicago, Ill.; C. F. Parker, Chicago, Ill.; F. C. Bowes, Chicago, Ill.
Secretary and Assistant Treasurer—F. E. Couch, Dubuque, Iowa.
Treasurer—A. J. Wykes, New York, N. Y.
General Solicitor—Blewett Lee, Chicago, Ill.
General Superintendent—A. E. Clift, Chicago, Ill.
General Manager—T. J. Foley, Chicago, Ill.
Chief Engineer—A. S. Baldwin, Chicago, Ill.
General Auditor—W. C. Parker, Chicago, Ill.
Land and Tax Commissioner—W. L. Tarbet, Chicago, Ill.
Superintendents of Iowa Divisions—W. Atwill, Dubuque, Iowa; T. H. Sullivan, Fort Dodge, Iowa.

TAXABLE VALUATION OF RAILROAD PROPERTY

DUNLEITH & DUBUQUE BRIDGE COMPANY.

President—C. H. Markham, Chicago, Ill.
Vice-President—W. L. Park, Chicago, Ill.
Secretary—F. E. Couch, Dubuque, Iowa.
Treasurer—O. F. Nau, Chicago, Ill.
General Manager—T. J. Foley, Chicago, Ill.
Comptroller—M. P. Blauvelt, Chicago, Ill.
Tax Commissioner—W. L. Tarbet, Chicago, Ill.
Superintendent Iowa Division—W. Atwill, Dubuque, Iowa.

GREAT NORTHERN RAILROAD.

President—L. W. Hill, St. Paul, Minn.
Vice-Presidents—G. R. Martin, J. M. Gruber, W. P. Kinney, E. C. Lindley, St. Paul, Minn.; E. T. Nichols, New York, N. Y.
Assistant Secretary—E. T. Nichols, New York, N. Y.
Secretary and Treasurer—L. E. Katzenback, St. Paul, Minn.
General Manager—G. H. Emerson, St. Paul, Minn.
General Counsel—E. C. Lindley, St. Paul, Minn.
General Superintendent—Eastern District—F. Bell, St. Paul, Minn.
Chief Engineer—A. H. Hogeland, St. Paul, Minn.
Comptroller—G. R. Martin, St. Paul, Minn.
Right of Way Land and Tax Commissioner—James T. Maher, St. Paul, Minn.
Superintendent of Iowa Divisions—J. A. MacKinnon, Sioux City, Iowa.

IOWA NORTHERN RAILWAY.

(Officers last reported. No report for 1917.)

President—S. G. Durant, Dyersville, Iowa.
Vice-President—John D. Dennison, Dubuque, Iowa.
Secretary-Treasurer—Geo. T. Lyon, Dubuque, Iowa.

IOWA & OMAHA SHORT LINE RAILWAY.

(Officers last reported. No report for 1917.)

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

IOWA & SOUTHWESTERN RAILROAD.

(Officers last reported. No report for 1917.)

President—W. S. Farquhar, Clarinda, Iowa.
General Manager—A. F. Galloway, Clarinda, Iowa.

IOWA TRANSFER RAILWAY.

President—F. C. Hubbell, Des Moines, Iowa.
Vice-President—Robert Rice, Burlington, Iowa.
Secretary and Treasurer—J. A. Wagner, Des Moines, Iowa.
Auditor—W. A. Hahnen, Des Moines, Iowa.

MANCHESTER & ONEIDA RAILROAD.

President—Jos. Hutchinson, Manchester, Iowa.
Vice-President—E. H. Hoyt, Manchester, Iowa.
Secretary—L. Matthews, Manchester, Iowa.
Treasurer—A. R. LeRoy, Manchester, Iowa.

TAXABLE VALUATION OF RAILROAD PROPERTY

General Solicitor—A. S. Blair, Manchester, Iowa.
Auditor—Chas. J. Seeds, Manchester, Iowa.
Traffic Manager—W. F. Grosman, Manchester, Iowa.
Chairman General Managing Committee—E. M. Carr, Manchester, Iowa.
Superintendent Iowa Division—J. S. Jones, Manchester, Iowa.

MINNEAPOLIS & ST. LOUIS RAILROAD.

President—E. L. Brown, Minneapolis, Minn.
Vice-President and General Manager—J. Russell, Minneapolis, Minn.
Secretary—A. C. Doan, New York, N. Y.
Treasurer—F. H. Davis, New York, N. Y.
General Solicitor—W. H. Bremner, Minneapolis, Minn.
General Superintendent—E. E. Kerwin, Minneapolis, Minn.
Chief Engineer—R. G. Kenly, Minneapolis, Minn.
Auditor—A. E. Smith, Minneapolis, Minn.
Tax Commissioner—C. F. Foote, Minneapolis, Minn.
Superintendents Iowa Divisions—C. P. Stembel, Minneapolis, Minn.; J. P. Houston, Oskaloosa, Iowa.

MISSOURI IRON CO. RAILROAD SWITCH.

President—Edward F. Goltra, St. Louis, Mo.
Vice-President—Thomas S. Maffitt, St. Louis, Mo.
Secretary and Treasurer—Jesse D. Dana, St. Louis, Mo.
General Superintendent—R. W. Erwin, Waukon, Iowa.

MUSCATINE, BURLINGTON & SOUTHERN RAILROAD COMPANY.

President—M. Dailey, Muscatine, Iowa.
Vice-President—E. H. Ryan, Davenport, Iowa.
Secretary—F. W. Krein, Muscatine, Iowa.
Treasurer—C. N. Voss, Davenport, Iowa.
Auditor—B. C. Hightower, Muscatine, Iowa.
General Manager—M. Dailey, Muscatine, Iowa.

OMAHA BRIDGE & TERMINAL RAILWAY.

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

SIOUX CITY BRIDGE COMPANY.

President—Marvin Hughitt, Chicago, Ill.
Vice-President—James T. Clark, St. Paul, Minn.
Secretary—John D. Caldwell, Chicago, Ill.
Treasurer—A. E. Jones, Chicago, Ill.
Comptroller—Lewis A. Robinson, Chicago, Ill.
Tax Commissioner—Thos. A. Polleys, Chicago, Ill.

SIOUX CITY TERMINAL RAILWAY.

President—F. L. Eaton, Sioux City, Iowa.
Vice-President—Wm. Milchrist, Sioux City, Iowa.
Secretary—R. F. Murray, Sioux City, Iowa.
Treasurer—Geo. S. Parker, Sioux City, Iowa.
General Superintendent—C. F. Morrison, Sioux City, Iowa.

TAXABLE VALUATION OF RAILROAD PROPERTY

ST. PAUL & KANSAS CITY SHORT LINE RAILROAD CO.

President—J. E. Gorman, Chicago, Ill.
Vice-Presidents—Geo. H. Crosby, A. C. Ridgway, H. M. Sloan, Chicago, Ill.
Secretary—F. W. Sargent, Des Moines, Iowa.
Treasurer—Geo. H. Crosby, Chicago, Ill.
General Solicitor—M. L. Bell, Chicago, Ill.
General Manager—C. W. Jones, Des Moines, Iowa.
Chief Engineer—C. A. Morse, Chicago, Ill.
Auditor—W. H. Burns, Chicago, Ill.
Tax Commissioner—Thos. J. Newkirk, Chicago, Ill.
Superintendent Iowa Divisions—A. E. Wallace, Manly, Iowa; A. T. Abbott, Des Moines, Iowa.

TABOR & NORTHERN RAILWAY COMPANY.

President and General Manager—Robert McClelland, Tabor, Iowa.
Vice-President—Thomas McClelland, Galesburg, Ill.
Secretary—E. N. Stopper, Tabor, Iowa.
Treasurer and Auditor—Myra McClelland, Tabor, Iowa.

UNION PACIFIC RAILROAD.

President—E. E. Calvin, Omaha, Neb.
Vice-Presidents—W. A. Harriman, C. C. Stillman, C. B. Seger, New York, N. Y.
Secretary—Alex. Miller, New York, N. Y.
Treasurer—Frederick V. S. Crosby, New York, N. Y.
General Solicitor—N. H. Loomis, Omaha, Neb.
General Manager—W. M. Jeffers, Omaha, Neb.
General Superintendent—E. Stenger, Omaha, Neb.
Chief Engineer—Russell L. Huntley, Omaha, Neb.
Auditor—Harry J. Stirling, Omaha, Neb.
Tax Commissioner—A. W. Scribner, Omaha, Neb.
Superintendent of Iowa Division—G. O. Brophy, Omaha, Neb.

WABASH RAILROAD.

President—Edward F. Kearney, St. Louis, Mo.
Vice-Presidents—J. C. Otteson, J. E. Taussig, New York, N. Y.; James L. Minnis, W. C. Maxwell, 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—S. E. Cotter, St. Louis, Mo.
General Superintendent—T. J. Jones, 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.
Superintendents of Iowa Divisions—J. W. Jones, W. H. Eckard, Moberly, Mo.

INTERURBAN RAILROAD OFFICERS.

CEDAR RAPIDS & MARION CITY RAILWAY COMPANY.

President—Glena M. Averill, Cedar Rapids, Iowa.
Vice-Presidents—Richard Schaddelee, Grand Rapids, Mich.; B. J. Denman, Davenport, Iowa.
Secretary and General Manager—E. C. Allen, Cedar Rapids, Iowa.
Treasurer—C. M. Hurd, Grand Rapids, Mich.
General Solicitor—Barnes Chamberlain & Hanzlik, Cedar Rapids, Iowa.
Auditor—C. Fred Meyer, Cedar Rapids, Iowa.

IOWA SOUTHERN UTILITIES COMPANY.

President—D. C. Bradley, Centerville, Iowa.
Vice-President—John C. Melner, Milwaukee, Wis.
Secretary—Lyman C. Bernhard, Milwaukee, Wis.
Treasurer, Genl. Solicitor, General Manager and Tax Commissioner—Frank S. Pagne, Centerville, Iowa.
General Superintendent—H. R. Longonecker, Centerville, Iowa.
Auditor—G. E. Peck, Centerville, Iowa.

CHARLES CITY WESTERN RAILWAY COMPANY.

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

CLINTON, DAVENPORT & MUSCATINE RAILWAY COMPANY.

President—J. F. Porter, Davenport, Iowa.
Vice-Presidents—J. G. Huntton, B. J. Denman, Davenport, Iowa.
Secretary-Treasurer and Auditor—H. E. Weeks, Davenport, Iowa.
General Solicitor—Joe R. Lane, Davenport, Iowa.
General Manager—J. G. Huntton, Davenport, Iowa.
General Superintendent—Clark G. Anderson, Davenport, Iowa.

FT. DONGE, DES MOINES & SOUTHERN RAILROAD COMPANY.

President—Homer Loring, Boston, Mass.
Secretary—Geo. G. Beals, Boston, Mass.
General Solicitor—S. R. Dyer, Boone, Iowa.
General Manager—C. H. Crooks, Boone, Iowa.
Treasurer and Auditor—F. M. Johnston, Boone, Iowa.
Superintendent Iowa Division—C. E. Carson, Boone, Iowa.

INTER-URBAN RAILWAY COMPANY.

President—Emil G. Schmidt, Des Moines, Iowa.
Vice-President—W. H. McHenry, Des Moines, Iowa.
Secretary and Auditor—O. H. Eernd, Des Moines, Iowa.
Treasurer—F. M. Harris, Des Moines, Iowa.
General Solicitor—W. H. McHenry, Des Moines, Iowa.
Chief Engineer—W. L. Wilson, Des Moines, Iowa.

CEDAR RAPIDS & IOWA CITY RAILWAY.

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

MASON CITY & CLEAR LAKE RAILROAD COMPANY.

President—R. Schaddelee, Grand Rapids, Mich.
Vice-Presidents—W. E. Brice and C. H. McNider, Mason City, Iowa.
Secretary and General Manager—F. J. Hanlon, Mason City, Iowa.
Treasurer—L. H. Heinke, Grand Rapids, Mich.
General Solicitor—Earl Smith, Mason City, Iowa.
General Superintendent—J. H. Siessger, Mason City, Iowa.
Auditor—F. E. Wells, Mason City, Iowa.

OSKALOOSA & BUXTON ELECTRIC RAILWAY.

President—W. B. McKinley, Champaign, Ill.
Vice-President—W. H. Carnahan, Champaign, Ill.
Secretary—M. G. Linn, Des Moines, Iowa.
Treasurer—Geo. M. Mattis, Champaign, Ill.
General Manager—H. E. Cluebbuck, Peoria, Ill.
General Superintendent—A. H. R. Jackson, Oskaloosa, Iowa.
Auditor—C. Barnhart, Oskaloosa, Iowa.

ALBIA LIGHT & RAILWAY COMPANY.

President—A. L. Fowle, New York, N. Y.
Vice-President—Merle R. Walker, New York, N. Y.
Secretary—A. S. Leland, New York, N. Y.
Treasurer and General Manager—Ralph W. Boyer, Albia, Iowa.

WATERLOO, CEDAR FALLS & NORTHERN RAILWAY.

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

TAMA & TOLEDO RAILWAY COMPANY.

President—W. C. Walters, Toledo, Iowa.
Vice-President—Wm. G. Dows, Cedar Rapids, Iowa.
Secretary—C. S. Woodward, Cedar Rapids, Iowa.
Treasurer—Isaac B. Smith, Cedar Rapids, Iowa.
General Manager—J. P. Walters, Toledo, Iowa.

TAXABLE VALUATIONS FOR 1917.

Railroad property	\$78,701,879
Interurbans	2,131,201
Sleeping cars	414,764
Equipment companies	349,382
Transmission lines	440,942
Express property	311,312
Totals	\$82,349,480

TABLE NO. 1.—INTERURBANS.

Length of Inter-Urban Lines January 1, 1917, and the Taxable Value Thereof.

Names of Systems and Divisions	Counties	Miles of road	Taxable Value		
			Total miles of road	per mile	Aggregate taxable value
Cedar Rapids & Marion City Ry.	Linn	21.94	21.94	\$ 8,500	\$ 186,490
Charles City Western Railway....	Floyd	23.35	23.35	3,500	81,725
Clinton, Davenport & Muscatine Ry.	Muscatine	16.40			
	Scott	31.06			
	Clinton	10.86	58.32	3,700	215,784
Fort Dodge, Des Moines & Southern R. R.	Boone	32.35			
	Calhoun	13.38			
	Greene	1.11			
	Polk	18.91			
	Story	17.61			
	Webster	48.83			
	Hamilton	5.81	138.00	3,700	510,600
	Dallas	21.20			
	Jasper	5.45			
	Polk	34.57	61.22	3,500	214,270
Iowa Southern Utilities Co.	Appanoose	21.11			
	Monroe	10.83	31.94	2,500	79,850
C. R. & Iowa City Ry. Co.	Johnson	18.37			
	Linn	27.04	45.41	3,700	168,017
Mason City & Clear Lake Railroad Company	Cerro Gordo	14.62	14.62	4,500	65,790
Oskaloosa & Buxton Electric Ry.	Mahaska	2.30	2.30	3,700	8,510
Albia Light & Ry. Co.	Monroe	10.00	10.00	3,000	30,000
Waterloo, Cedar Falls & Northern Railway	Benton	9.96			
	Black Hawk	64.56			
	Bremer	10.89			
	Buchanan	5.73			
	Linn	20.71	111.85	5,000	559,250
Tama & Toledo Ry. Co.	Tama	2.95	2.95	3,700	10,915
Total			521.90		\$2,131,201

TABLE NO. 2.—RAILROADS.

Length of Railroads January 1, 1917, and the Taxable Value Thereof.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Atchison, Topeka & Santa Fe R'y</i>	Lee	19.89	19.89	\$26,000	\$ 517,140
Account sleeping cars				225	4,475
<i>Atlantic Northern R'y</i>	Audubon	6.70	17.00	1,500	25,500
	Cass	7.33			
	Shelby	2.97	17.00		
<i>Atlantic Southern R. R.</i>	Cass	20.11	36.55	1,250	45,687
	Montgomery	16.44	36.55		
<i>Chicago, Anamosa & Northern R'y</i>	Buchanan	9.04	31.90	2,500	79,750
	Delaware	5.52			
	Jones	4.77			
	Linn	12.57	31.90		
<i>Chicago, Burlington & Quincy R'y</i>			1,365.602	8,500	11,607,617
Account sleeping cars				44	60,086
Main Line	Adams	25.932			
	Clarke	25.822			
	Des Moines	18.070			
	Henry	19.364			
	Jefferson	24.586			
	Lucas	26.853			
	Mills	27.623			
	Monroe	27.915			
	Montgomery	25.902			
	Union	24.779			
	Wapello	26.723	273.569		
Ft. Madison Branch	Henry	2.670			
	Jefferson	13.000			
	Lee	25.640			
	Van Buren	14.720	56.030		
Albia, K. & D. M. and D. M. & K. Branch	Marion	39.204			
	Polk	10.135			
	Monroe	10.772			
	Warren	7.696	67.807		
Chariton, D. M. & Southern Branch	Lucas	9.051			
	Warren	21.439	30.490		
Chariton Branch	Decatur	15.907			
	Lucas	13.741			
	Wayne	6.893	36.541		
Leon, Mt. Ayr & Southwestern Branch	Decatur	25.639			
	Ringgold	28.642	54.281		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Creston Branch	Adams	3.930			
	Taylor	28.008			
	Union	10.742	42.680		
Creston & Northern Branch	Adair	18.414			
	Union	7.922	26.336		
Western Iowa Railroad	Adair	10.270			
	Cass	10.095	20.365		
Nebraska City Branch	Fremont	19.741			
	Montgomery	7.668			
	Page	11.800	39.209		
Red Oak & Atlantic Branch	Cass	3.557			
	Montgomery	12.439			
	Pottawattamie	1.996	17.992		
Neb. City, Sidney & Northeast	Fremont	12.139			
	Mills	8.918	21.057		
Hastings & Avoca Branch	Mills	10.483			
	Pottawattamie	5.244	15.727		
Northern Division	Dubuque	.532	.532		
Burlington & Western Ry.	Henry	10.679			
	Jefferson	17.784			
	Keokuk	13.443			
	Mahaska	26.746			
	Marion	.803			
	Washington	13.875	83.339		
Burlington & Northwestern Ry.	Des Moines	12.966			
	Henry	9.520			
	Louisa	3.148			
	Washington	13.014	38.678		
Des Moines & Kansas City R. R.	Clarke	20.598			
	Decatur	26.636			
	Madison	12.379			
	Polk	7.428			
	Warren	27.357	94.398		
St. Louis, Keokuk & Northwestern	Henry	14.250			
	Lee	36.750	51.000		
Keokuk & St. Paul R'y	Des Moines	8.980			
	Lee	33.346	42.326		
Keokuk & Western R. R.	Appanoose	29.200			
	Decatur	14.180			
	Wayne	29.860	73.240		
Humeston & Shenandoah R. R.	Decatur	14.350			
	Page	27.130			
	Ringgold	27.268			
	Taylor	27.000	95.748		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Chicago, Burlington & Kansas City	Appanoose	17.970	77.640		
	Davis	15.450			
	Lee	16.890			
	Van Buren	27.330			
Kansas City, St. Joe & Council Bluffs	Fremont	29.783	56.026		
	Mills	17.963			
	Pottawattamie	8.280			
Clarinda, College Springs & Southwestern	Page	17.768	17.768		
Brownsville & Nodaway Valley	Montgomery	2.418	25.228		
	Page	22.810			
Tarkio Valley R. R.	Page	2.174	2.174		
Iowa & St. Louis R. R.	Appanoose	5.430	5.430		
Chicago Great Western R'y.			769.176	7,500	5,768,820
Account sleeping cars				64	49,227
Main line	Bremer	6.008	142.493		
	Buchanan	11.374			
	Chickasaw	25.526			
	Delaware	25.624			
	Dubuque	31.204			
	Fayette	19.841			
	Howard	13.030			
	Mitchell	9.886			
Southwestern Branch	Black Hawk	30.357			
	Buchanan	2.899			
	Fayette	6.991			
	Grundy	7.922			
	Jasper	19.022			
	Madison	19.466			
	Marshall	31.818			
	Polk	29.032			
	Ringgold	23.899			
	Tama	12.626			
	Taylor	5.779			
	Union	22.596			
	Warren	15.787			
Cedar Falls Branch	Black Hawk	7.526	7.526		
Waverly Branch	Bremer	21.871	21.871		
M. C. & Ft. D.—Main Line	Calhoun	18.568	233.940		
	Carroll	35.226			
	Cerro Gordo	31.484			
	Crawford	1.872			
	Franklin	5.535			
	Harrison	1.949			
	Mitchell	5.305			
	Pottawattamie	28.373			
	Shelby	32.814			
	Webster	27.731			
	Worth	16.657			
	Wright	33.426			

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value	
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer	25.398				
	Butler	27.743				
	Fayette	7.349				
	Franklin	24.144				
	Wright	12.262				
M. C. & Ft. D.—Lehigh Br.	Webster	15.751	96.896	15.751		
Wisconsin, Minn. & Pacific Branch	Howard	1.511	22.505			
	Mitchell	20.994				
Chicago, Milwaukee & St. Paul R'y.			1,867.340	8,150	15,218,821	
Account sleeping cars				13	24,275	
Chicago & Council Bluffs Division	Benton	24.08	344.11			
	Boone	9.92				
	Carroll	23.82				
	Clinton	35.31				
	Crawford	12.99				
	Dallas	20.51				
	Guthrie	19.56				
	Harrison	7.01				
	Jackson	12.92				
	Jones	25.47				
	Linn	25.80				
	Marshall	24.99				
	Pottawattamie	26.59				
	Shelby	24.07				
	Story	24.66				
	Tama	28.41				
	Phildia Branch	Boone				.82	6.60
	Dallas	5.87				
Clinton	.76	12.90				
Green Island Branch	Jackson					12.14
Kansas City Division	Appanoose					22.34
	Benton					1.78
	Iowa					32.68
	Keokuk					30.76
	Linn					16.73
	Monroe					10.47
	Wapello					27.31
	Wayne					14.96
	Sioux City Branch	Crawford	30.78	90.27		
		Monona	27.53			
		Woodbury	31.96			
	Dubuque Division	Allamakee	36.11	136.18		
		Clayton	36.22			
Dubuque		32.81				
Jackson		31.04				
Cascade Branch	Dubuque	19.50	35.62			
	Jackson	16.12				
Volga Branch	Clayton	42.01	58.21			
	Fayette	16.20				
Waukon Branch	Allamakee	22.81	22.81			

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Davenport & Northwestern Division	Cedar	3.96			
	Clayton	12.17			
	Clinton	12.28			
	Delaware	28.96			
	Fayette	37.02			
	Jones	27.67			
	Scott	26.54			
	Winneshiek	2.47	151.07		
Dubuque & Southwestern Division	Delaware	7.95			
	Dubuque	7.79			
	Jones	19.78			
	Linn	8.11	43.63		
Maquoketa Branch	Clinton	21.50			
	Jackson	2.89			
	Scott	7.80	32.19		
Clinton Branch	Clinton	10.58	10.58		
Iowa & Minnesota Division	Howard	24.38			
	Winneshiek	16.96	41.34		
Decorah Branch	Winneshiek	9.54	9.54		
Austin Branch	Cerro Gordo	8.93			
	Mitchell	7.75			
	Worth	11.27	27.95		
Iowa & Dakota Division	Allamakee	4.02			
	Cerro Gordo	24.22			
	Chickasaw	26.33			
	Clay	24.31			
	Clayton	22.68			
	Floyd	24.82			
	Hancock	24.15			
	Kossuth	24.35			
	Lyon	9.42			
	O'Brien	24.02			
	Palo Alto	24.34			
	Sioux	29.08			
	Winneshiek	29.75	291.49		
Elkader Branch	Clayton	19.20	19.20		
Spirit Lake Branch	Clay	7.70			
	Dickinson	12.33	20.03		
Eden Branch	Sioux	8.99	8.99		
Sioux City & Dakota Division	Lyon	3.04			
	Plymouth	15.00			
	Sioux	16.88			
	Woodbury	5.63	40.55		
Des Moines Division—Main Line	Buena Vista	14.92			
	Calhoun	29.39			
	Clay	19.48			
	Dallas	26.71			
	Greene	27.36			
	Guthrie	16.99			
	Poahontas	11.01			
	Polk	10.57	156.43		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Des Moines Division—Boonville Line	Boone	15.38			
	Dallas	9.62			
	Polk	10.01	35.01		
Des Moines Division—Storm Lake Branch	Buena Vista	7.73			
	Calhoun	11.70			
	Sac	19.15	38.58		
Muscatine Line	Jefferson	4.02			
	Keokuk	9.38			
	Louisa	6.11			
	Muscatine	16.72			
	Scott	.64			
	Wapello	13.87			
	Washington	26.20	76.94		
Chicago & North-Western R'y Account sleeping cars			1,610.63	9,700.74	15,623,111.119,186
Chicago & North-Western R'y	Benton	24.84			
	Boone	24.90			
	Carroll	25.41			
	Cedar	24.98			
	Clinton	40.17			
	Crawford	31.60			
	Greene	24.19			
	Harrison	30.33			
	Linn	29.38			
	Marshall	25.99			
	Pottawattamie	19.06			
Story	24.23				
Tama	25.34	350.32			
Iowa Midland Branch	Clinton	33.40			
	Jackson	14.60			
	Jones	22.98	70.98		
Stanwood & Tipton Branch	Cedar	8.50	8.50		
Ottumwa, Cedar Falls & St. Paul Branch	Benton	2.47			
	Keokuk	16.89			
	Mahaska	13.66			
	Poweshiek	27.23			
	Tama	.11	60.36		
Moingona Branch	Boone	10.00	10.00		
Southern Iowa Branch	Mahaska	19.15			
	Monroe	2.40	21.55		
Maple River Branch	Carroll	9.34			
	Ida	38.16			
	Monona	24.35			
	Plymouth	7.96			
	Sac	54.02			
	Woodbury	45.21	179.04		
Boyer Valley Branch	Crawford	17.94			
	Sac	6.83	24.77		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Soldier River Branch.....	Crawford	28.44	61.31		
	Harrison	13.12			
	Monona	19.75			
Fox Lake Branch.....	Emmet	18.78	33.27		
	Kossuth	11.75			
	Palo Alto	2.74			
Iowa R'y Coal & Mfg. Co....	Boone	3.25	3.25		
Des Moines & Minneapolis Br.	Hamilton	7.45	57.34		
	Polk	24.16			
	Story	25.73			
Iowa-Southwestern Branch....	Audubon	11.65	57.63		
	Carroll	25.43			
	Crawford	1.83			
	Shelby	18.72			
Iowa-Minnesota & Northwest- ern Branch	Benton43	140.83		
	Black Hawk	6.27			
	Butler	31.11			
	Cerro Gordo	29.01			
	Floyd .....	.02		
	Grundy	18.47			
	Tama	30.31			
	Winnebago	11.43			
	Worth	13.78			
	Sioux City & Pacific Branch.	Harrison .....				32.40	80.47
Monona		25.75			
Woodbury		22.32			
Alden Branch	Hardin	26.40	26.40		
Toledo & Northwestern Br....	Buena Vista	23.77	883.20		
	Calhoun	23.84			
	Clay	5.70			
	Grundy	12.79			
	Hamilton	45.58			
	Hardin	24.81			
	Humboldt	35.14			
	Kossuth	46.51			
	O'Brien	25.30			
	Pocahontas	24.18			
	Sac	8.57			
	Sioux	35.06			
	Tama	22.14			
	Webster	25.96			
	Wright	23.85			
Iowa Southern Branch.....	Monroe	13.26	13.26		
Hawarden Branch	Plymouth	20.52	28.15		
	Sioux	7.63			
Hawarden Branch (on C., St. P., M. & O. tracks).....	Woodbury	1.56	1.56		
Hawarden Branch (on right of way of T. & N. W.).....	Sioux	2.37	2.37		

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value	
<i>Chicago, Rock Island & Pacific R'y</i>			2,202.335	7,750 45	17,068,003 99,105	
	Account sleeping cars					
	Iowa Division	Adair				8.52
		Cass				27.04
		Cedar				6.89
		Dallas				17.54
		Guthrie				19.30
		Iowa				25.25
		Jasper				34.38
		Johnson				27.20
		Madison				8.50
		Muscatine				24.85
		Polk				27.73
		Pottawattamie				45.29
		Poweshiek				25.69
Scott		13.77				
Shelby	6.42					
Southwestern Division	Appanoose	29.89	192.59			
	Davis	22.89				
	Jefferson	26.37				
	Louisa	18.99				
	Muscatine	22.77				
	Scott	12.10				
	Wapello	7.72				
	Washington	24.10				
	Wayne	27.76				
	Oskaloosa Division	Keokuk				25.79	79.43
Mahaska		26.87				
Marion		12.52				
Washington		14.25				
Wilton Branch	Muscatine	11.97	11.97			
Newton & Monroe Branch....	Jasper	17.02	17.02			
Des Moines, Indianola & Win- terset Branch	Madison	12.90	47.06			
	Polk	7.66				
	Warren	26.52				
Guthrie Center Branch	Guthrie	14.51	14.51			
Audubon Branch	Audubon	16.34	25.23			
	Cass	8.89				
Griswold Branch	Cass	14.24	14.24			
Harlan Branch	Pottawattamie	1.16	11.89			
	Shelby	10.73				
Carson Branch	Pottawattamie	17.73	17.73			
Keosauqua Branch	Van Buren	4.50	4.50			
Gowrie & Northwestern R'y....	Buena Vista	4.00	109.72			
	Calhoun	16.39				
	Clay	25.97				
	O'Brien	13.22				
	Oscola	13.33				
	Pocahontas	29.40				
	Webster	7.41				

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Keokuk & Des Moines Division	Davis86	162.32		
	Jasper	17.52			
	Lee	27.18			
	Mahaska	21.35			
	Marion	14.65			
	Polk	17.14			
	Van Buren	33.65			
	Wapello	29.97			
Burlington, Cedar Rapids & North'n (C. R. I. & P. lessee) Main Line	Benton	23.01	228.68		
	Black Hawk	32.73			
	Bremer	4.19			
	Butler	21.06			
	Cedar	8.94			
	Cerro Gordo	10.61			
	Des Moines	21.18			
	Floyd	20.38			
	Johnson	16.05			
	Linn	21.67			
	Louisa	23.15			
	Muscatine	18.91			
	Worth	6.80			
Muscatine Division	Johnson	7.06	30.58		
	Muscatine	19.21			
	Washington	4.31			
Milwaukee Division	Allamakee	1.72	94.15		
	Buchanan	25.83			
	Fayette	44.45			
	Linn	21.09			
	Winneshek	1.06			
Pacific Division	Benton	14.75	47.77		
	Grundy	14.85			
	Tama	18.17			
Iowa City & Western Branch	Johnson	10.39	73.63		
	Keokuk	31.36			
	Mahaska	4.37			
	Poweshiek	6.50			
	Washington	21.01			
Cedar Rapids, Iowa Falls & Northwestern Branch	Dickinson	29.82	305.33		
	Emmet	16.20			
	Franklin	12.43			
	Grundy	11.39			
	Hancock	24.66			
	Hardin	17.89			
	Humboldt	24.99			
	Kossuth	10.27			
	Lyon	37.82			
	Osceola	26.29			
	Palo Alto	27.29			
	Winnebago	21.29			
	Wright	45.04			
	Cedar Rapids & Clinton Br.	Cedar .....				26.13	78.42
Clinton		14.50			
Johnson		12.15			
Scott		25.64			

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Chicago, Decorah & Minnesota Branch	Fayette31	23.25		
	Winneshek	22.94			
Davenport, Iowa & Dakota Branch	Cedar	9.15	29.92		
	Muscatine	7.12			
	Scott	13.65			
Waverly Short Line	Bremer	5.68	5.68		
Germania Division	Emmet	20.02	50.76		
	Kossuth	25.82			
	Winnebago	4.92			
Garner Division	Hancock	21.09	24.70		
	Kossuth	3.61			
St. Paul & Kansas City Short Line	Cerro Gordo	15.856	182.815		
	Franklin	25.108			
	Hardin	27.234			
	Lucas	20.31			
	Marion	16.37			
	Polk	21.304			
	Story	28.613			
	Warren	13.36			
	Wayne	14.66			
	Chicago, St. Paul, Minneapolis & Omaha R'y Account sleeping cars						74.41	13,970	1,089,506
				86	6,533
Main Line	O'Brien	6.61	56.97		
	Osceola	17.98			
	Plymouth	9.48			
	Sioux	22.09			
	Woodbury .....	.81		
Rock River Branch	Lyon	17.44	17.44		
Colfax Northern R'y	Jasper	7.414	7.414	2,000	14,828
Creston, Winterset & Des Moines R'y			20.55	500	10,275
	Adair	9.72	20.55		
	Madison	3.38			
Union	7.45				
Davenport, Rock Island & Northwestern R'y Account sleeping cars			33.91	6,540	221,771
				43	1,458
Des Moines Terminal R'y	Clinton	9.12	33.91		
	Scott	24.79			
Des Moines Union R'y Account sleeping cars	Polk91	.91	11,000	10,010
			4.175	4.175	105,000	488,375
Dubuque & Sioux City R'y Account sleeping cars			716.99	7,350	5,269,877
				44	31,547

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Main Line -----	Black Hawk	27.58	227.50		
	Buchanan	24.56			
	Burna Vista	25.40			
	Butler	24.95			
	Calhoun	14.87			
	Cherokee	29.80			
	Delaware	24.46			
	Dubuque	30.42			
	Franklin	1.19			
	Hamilton	22.60			
	Hardin	23.75			
	Pocahontas	9.77			
	Plymouth	34.87			
	Webster	27.34			
	Woodbury	6.12			
	Omaha District -----	Calhoun				25.84	133.08
Crawford		33.17			
Harrison		29.42			
Pottawattamie		19.72			
Sac		18.96			
Cedar Rapids Branch -----	Delaware	14.07	41.85		
	Linn	27.78			
Mona Branch -----	Black Hawk	7.59	75.94		
	Bremer	19.44			
	Chickasaw	7.01			
	Floyd	19.18			
	Mitchell	22.72			
Stacyville Branch -----	Mitchell	7.93	7.93		
Onawa Branch -----	Cherokee	16.01	60.49		
	Ida	2.22			
	Monona	16.32			
	Woodbury	25.94			
Sioux Falls Branch -----	Cherokee	11.40	70.11		
	Lyon	24.26			
	O'Brien	27.37			
	Sioux	7.08			
Dunleith & Dubuque Bridge Co.	Dubuque	1.01	1.01	7,600	7,676
Great Northern R'y -----	Lyon	18.42	77.86	6,490	505,311
	Plymouth	25.29			
	Sioux	27.30			
	Woodbury	6.85			
Iowa Northern R'y -----	Dubuque	5.00	5.00	2,000	10,000
Iowa & Omaha Short Line R'y	Pottawattamie	12.13	12.13	2,000	24,260
Iowa & Southwestern R'y -----	Page	17.18	17.18	2,250	38,655
Iowa Transfer R'y -----	Polk	.21	.21	30,000	6,300
Manchester & Oneida R'y -----	Delaware	8.028	8.028	2,500	20,070
Minnneapolis & St. Louis R'y -----			799.920	4,600	3,679,632
Account sleeping cars				16	12,798

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Southern Division -----	Boone	24.67	138.07		
	Hancock	25.71			
	Humboldt	23.42			
	Kossuth	7.80			
	Webster	35.21			
	Winnebago	20.92			
Southwestern Division -----	Worth	.34	73.52		
	Buena Vista	20.12			
	Clay	26.55			
	Dickinson	7.92			
Des Moines & Ft. Dodge R'y -----	Emmet	18.93	137.62		
	Boone	2.98			
	Dallas	26.98			
	Greene	23.06			
	Humboldt	6.34			
	Palo Alto	20.49			
	Pocahontas	16.74			
	Polk	8.56			
Iowa Central—Main Line -----	Webster	32.47	189.499		
	Cerro Gordo	24.351			
	Franklin	27.231			
	Hardin	28.769			
	Jasper	3.991			
	Mahaska	25.253			
	Marshall	29.868			
	Monroe	13.584			
	Poweshiek	22.911			
	Wapello	.010			
Belmond Branch -----	Worth	13.531	22.429		
	Franklin	15.774			
Iowa Central & Western Br. -----	Wright	6.655	36.594		
	Hancock	13.086			
	Kossuth	14.551			
Story City Branch -----	Wright	8.957	34.703		
	Marshall	15.227			
State Center Branch -----	Story	19.476	26.578		
	Jasper	5.928			
Montezuma Branch -----	Marshall	20.650	13.610		
	Poweshiek	13.610			
Newton Branch -----	Poweshiek	13.610	30.707		
	Jasper	23.253			
	Mahaska	7.382			
Eastern Division -----	Poweshiek	.072	95.362		
	Henry	19.148			
	Jefferson	1.792			
	Keokuk	26.343			
	Louisa	21.919			
	Mahaska	14.436			
Missouri Iron Co. R. R. switch -----	Washington	11.724	3.14	1,500	4,710
	Allamakee	3.14			
	Muscatine North & South R'y -----				
Muscatine North & South R'y -----	Des Moines	16.75	47.80	2,000	95,600
	Louisa	23.33			
	Muscatine	7.72			

TABLE NO. 2—CONTINUED.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Omaha Bridge & Terminal R'y</i> Account sleeping cars.....	Pottawattamie ..	.50	.50	14,000 40	7,000 20
<i>Sioux City Bridge Company</i>	Woodbury	1.00	1.00	7,500	7,500
<i>Sioux City Terminal R'y</i>	Woodbury	1.57	1.57	10,000	15,700
<i>Tabor & Northern R'y</i>	Mills	10.75	10.75	2,500	26,875
<i>Union Pacific R'y</i>			3.78	72,672	274,700
Account sleeping cars.....				425	1,606
Main Line	Pottawattamie ..	2.06			
Union Avenue Line.....	Pottawattamie ..	1.72			
<i>Wabash R'y</i>			212.23	4,800	1,018,704
Account sleeping cars.....				20	4,244
Main Line	Appanoose	7.261			
	Davis	26.246			
	Wapello	9.803	43.31		
<i>Omaha & St. Louis Line</i>	Fremont	8.74			
	Mills	25.94			
	Page	19.83			
	Pottawattamie ..	11.22	65.73		
<i>Des Moines & St. Louis Line</i>	Appanoose	17.88			
	Marion	39.00			
	Monroe	21.94			
	Polk	15.01	93.83		
Coal switches	Marion	9.36	9.36		
Totals			9,980.890	7,885	78,701,879
Totals for Sleeping Cars.....					414,764

TABLE NO. 3.—SLEEPING CARS.

Railroads Assessed on Account of Sleeping Cars, with Mileage and Assessments for 1917.

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company	Miles on which assessments are placed	Taxable value per mile of sleeping cars	Aggregate taxable value of sleeping cars
Athison, Topeka & Santa Fe Railway.....	19.890	\$ 225.00	\$ 4,475.00
Chicago, Burlington & Quincy.....	1,365.602	44.00	60,086.00
Chicago Great Western Railway.....	769.176	64.00	49,227.00
Chicago, Milwaukee & St. Paul Railway.....	1,867.340	13.00	24,275.00
Chicago & North-Western Railway.....	1,610.630	74.00	119,186.00
Chicago, Rock Island & Pacific Railway.....	2,202.335	45.00	99,105.00
Chicago, St. Paul, Minneapolis & Omaha Ry.....	75.970	86.00	6,533.00
Davenport, Rock Island & Northwestern Ry.....	33.910	43.00	1,458.00
Des Moines Union Railway.....	4.175	49.00	204.00
Dubuque & Sioux City Railroad.....	716.990	44.00	31,547.00
Minneapolis & St. Louis Railway.....	799.920	16.00	12,798.00
Omaha Bridge & Terminal Railway.....	.500	40.00	20.00
Union Pacific Railway.....	3.780	425.00	1,606.00
Wabash Railway.....	212.230	20.00	4,244.00
Totals.....	9,682.448		414,764.00

TABLE NO. 4.—EQUIPMENT CARS.

Assessment of Equipment Car Companies and Amount of Tax Assessed against said Companies by the Executive Council, July 24, 1917, at fifty-one and 98-100 (51.98) Mills on the Dollar of Taxable Property.

Names of Companies.	Actual value of cars	Taxable value	Amount of tax
Aetna Explosive Company, Inc.	2,000.00	500.00	25.99
American Cotton Oil Company	2,400.00	600.00	31.18
American Linseed Company	7,200.00	1,800.00	93.56
American Refrigerator Transit Company	38,400.00	9,600.00	490.00
American Tar Products Company	1,000.00	250.00	12.96
Archer-Daniels Linseed Company	4,800.00	1,200.00	62.37
Armour & Company	75,900.00	18,900.00	982.42
Arms Palace Horse Car Company	3,000.00	750.00	38.98
Associated Oil Company	400.00	100.00	5.19
Barber Asphalt Company	800.00	200.00	10.39
Barrett Company	2,000.00	500.00	25.99
California Dispatch Line	2,500.00	625.00	32.48
Case, J. I., Threshing Company	500.00	125.00	6.49
Central Commercial Company	600.00	150.00	7.79
Chicago, New York & Boston Refrigerator Company	23,200.00	5,800.00	301.48
Conswango Refining Company	1,000.00	250.00	12.99
Crew-Levick Company	800.00	200.00	10.39
Crystal Car Line Company	1,800.00	450.00	23.39
Cudahy Milwaukee Refrigerator Line	2,100.00	525.00	27.28
Cudahy Packing Company	105,000.00	26,250.00	1,364.47
Dold Refrigerator Car Line	800.00	200.00	10.39
Doud Stock Car Company	800.00	200.00	10.39
DuPont, E. I., de Nemours & Company	1,800.00	450.00	23.39
Eastern Kansas Oil Company, Ltd.	3,480.00	870.00	45.22
Fleischmann Transportation Company	800.00	200.00	10.39
Frisco Refrigerator Line	24,000.00	6,000.00	311.88
Fruit Growers Express, Inc.	21,600.00	5,400.00	280.69
General Chemical Company	14,000.00	3,500.00	181.92
Glenn-Pool Tank Line	200.00	50.00	2.60
Graver, Wm., Tank Works	1,600.00	400.00	20.79
Gulf Refining Company	3,000.00	750.00	38.98
Hately Brothers	2,000.00	500.00	25.99
Heinz Company, H. J.	5,650.00	1,412.50	73.42
Hercules Powder Company	2,300.00	575.00	29.88
Illinois Oil Company of Rock Island	8,000.00	2,000.00	103.96
Imperial Oil Company, Ltd.	1,200.00	300.00	15.59
Kansas Co-Operative Refining Company	1,200.00	300.00	15.59
Keith Railway Equipment	3,200.00	800.00	41.58
Jap Rose Tank Line	600.00	150.00	7.79
Lemac Carriers	4,000.00	1,000.00	51.98
Libby, McNeill & Libby	600.00	150.00	7.79
Liquids Despatch Line	3,200.00	800.00	41.58
Live Poultry Transit Company	5,400.00	1,350.00	70.17
Louisiana Oil Refining Company	2,000.00	500.00	25.99
Mineral Point Zinc Company	4,000.00	1,000.00	51.98
Minnesota Linseed Oil Company	400.00	100.00	5.19
Midwest Refining Company	3,200.00	800.00	41.58
Magnolia Petroleum Company	500.00	125.00	6.49
Mather Stock Car Company	10,800.00	2,700.00	140.34
Menasha Wooden Ware Company	800.00	200.00	10.39

TABLE NO. 4—CONTINUED.

Names of Companies	Actual value of cars	Taxable value	Amount of tax
Milwaukee Refrigerator Transit & Car Company	8,400.00	2,100.00	109.15
Morris & Company	43,200.00	10,800.00	561.38
Mutual Oil Company	1,000.00	250.00	12.99
National Refining Company	9,600.00	2,400.00	124.75
National Zinc Company	2,500.00	640.00	33.26
Northern Linseed Oil Company	4,800.00	1,200.00	62.37
Pacific Fruit Express Company	150,000.00	37,500.00	1,949.25
Penn American Refining Company	800.00	200.00	10.39
Pennsylvania Tank Line	48,800.00	12,200.00	634.15
Pensacola Tar & Turpentine Company	2,400.00	600.00	31.18
Phoenix Refining Company	5,000.00	1,250.00	64.97
Philadelphia Quartz Company	1,000.00	250.00	12.99
Pierce Fordyce Oil Association	1,040.00	260.00	13.51
Pittsburgh Oil Refrigerator Company	800.00	200.00	10.39
Proctor & Gamble Transportation Company	4,000.00	1,000.00	51.98
Riverside Western Oil Company	2,300.00	575.00	29.88
Santa Fe Refrigerator Dispatch Company	42,000.00	10,500.00	545.79
Sapulpa Refining Company	1,200.00	300.00	15.59
Seaboard Refining Company, Ltd.	800.00	200.00	10.39
Semet-Solvay Company	200.00	50.00	2.60
Sensca Oil Works	800.00	200.00	10.39
Southern Cotton Oil Company	2,400.00	600.00	31.18
Squire Dungee Company	1,200.00	300.00	15.59
Standard Car Equipment Company	2,400.00	600.00	31.18
Streets Company	8,000.00	2,000.00	103.96
Swift Refrigerator Transportation Company	141,000.00	35,250.00	1,832.29
Taylor, Lowenstein & Company	2,000.00	500.00	25.99
Texas Company	11,200.00	2,800.00	145.54
Union Refrigerator Transit Company	50,000.00	12,500.00	649.75
Union Tank Line Company	434,400.00	108,600.00	5,645.02
United Refining Company	800.00	200.00	10.39
Wadhams Oil Company	400.00	100.00	5.19
Warren Refining Company	800.00	200.00	10.39
Wilson Car Lines	4,000.00	1,000.00	51.98
Wood Products Company	400.00	100.00	5.19
Western Chemical Manufacturing Company	1,600.00	400.00	20.79
Totals	\$1,397,530.00	\$349,382.50	\$18,160.53

TABLE NO. 5—TRANSMISSION LINES.

	Mileage	Taxable value per mile	Total taxable value
Adel Light & Power Company—			
Dallas	15.75	\$ 75.00	\$ 1,181.25
Anita Electric Light & Power Company—			
Adair	4.00	150.00	600.00
Avoca Electric Light & Power Company—			
Pottawattamie	21.60	150.00	3,240.00
Shelby	1.00		150.00
Total	22.60	150.00	3,390.00
Bigelow, Minnesota, Municipal Transmission Co.—			
Oscola	7.75	140.00	1,085.00
Bondurant Municipal Electric Transmission Line—			
Polk	2.60	200.00	520.00
Burlington Railway & Light Company—			
Knox	27.00	140.00	3,780.00
Mahaska	1.00		140.00
Total	28.00	140.00	3,920.00
Cass County Light & Power Company—			
Cass	5.75	125.00	718.75
Montgomery .....	.75		93.75
Total	6.50	125.00	812.50
Clinton, Davenport & Muscatine Transmission Co.—			
Clinton .....	.31	560.00	173.60
Citizens Gas and Electric Company of Council Bluffs—			
Pottawattamie	2.62	460.00	1,205.20
Citizens Gas & Electric Company, Waterloo, Iowa—			
Black Hawk	49.35	240.00	11,844.00
Bremer	37.75		9,060.00
Buchanan .....	.70		168.00
Butler	45.49		10,917.60
Chickasaw	2.00		480.00
Floyd	10.75		2,580.00
Franklin	25.50		6,120.00
Total	173.34	240.00	41,601.60
Colfax Electric Light Company—			
Jasper	4.50	200.00	900.00
Creston Mutual Electric Light, Heat & Power Company—			
Union	12.00	200.00	2,400.00
Des Moines Electric Company—			
Jasper	5.86	320.00	1,875.20
Polk	14.41		4,611.20
Total	20.27	320.00	6,486.40

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Dubuque Electric Co.—			
Dubuque	3.40	375.00	1,275.00
Duncombe Light & Power Co.—			
Hamilton	7.00	90.00	630.00
Eastern Iowa Electric Company—			
Dubuque	21.50	370.00	7,955.00
Estherville, Iowa, City of—			
Emmet .....	.375	128.00	48.00
Fairfield Public Service Co.—			
Jefferson	4.50	200.00	900.00
Farmers Mutual Light & Power Co.—			
Humboldt	12.00	90.00	1,080.00
Wright	10.00		900.00
Total	22.00	90.00	1,980.00
Fayette County Utilities Co.—			
Buchanan	10.60	300.00	3,180.00
Fayette	1.40		420.00
Total	12.00	300.00	3,600.00
Farmers Electric Company No. 1—			
Grundy	7.25	55.00	397.75
Farmers Electric Company No. 3—			
Grundy	8.50	55.00	467.50
Fitzsimmons, Thos. A., Line—			
Henry	12.00	375.00	3,300.00
Jefferson	14.00		3,850.00
Total	26.00	275.00	7,150.00
Fonda, Iowa, Town of—			
Pocahontas	7.00	125.00	875.00
Fort Dodge, Des Moines & Southern R. R. Company—			
Boone	1.80	260.00	468.00
Polk	4.60		1,196.00
Webster	14.40		3,744.00
Total	20.80	260.00	5,408.00
Garwin Electric Company—			
Tama	2.00	125.00	250.00
Grundy Center Electric Company—			
Grundy	2.25	90.00	202.50
Geo. A. Healy Line—			
O'Brien	5.00	100.00	500.00
Hoegh, Hansen Electric Company—			
Audubon	8.00	90.00	720.00
Hull Electric Light & Power Company—			
Sioux	8.00	100.00	800.00
Interstate Power Company—			
Allamakee	38.625	200.00	7,725.00
Howard	1.25		250.00
Winneshek	49.00		9,800.00
Total	88.875	200.00	17,775.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Iowa Gas & Electric Company—			
Washington	54.025	250.00	13,506.25
Henry .....	.75		187.50
Keokuk	10.00		1,500.00
Total	64.775	250.00	14,193.75
Iowa City Light & Power Company—	.54	1,050.00	567.00
Johnson			
Iowa Electric Company—		200.00	
Cedar	8.50		1,700.00
Clinton	28.70		5,740.00
Iowa	26.50		5,300.00
Jackson	3.00		600.00
Jones	74.5		14,900.00
Total	141.20	200.00	28,240.00
Iowa Railway & Light Company—		325.00	
Benton	41.00		13,325.00
Boone	28.75		9,343.75
Dallas	11.90		3,867.50
Greene	20.00		6,500.00
Grundy	17.50		5,687.50
Iowa	1.30		1,397.50
Johnson	12.00		3,900.00
Jones	1.00		325.00
Linn	24.70		8,027.50
Marshall	28.50		9,292.50
Story	60.80		19,760.00
Tama	9.70		3,152.50
Total	260.15	325.00	84,548.75
Iowa Falls Electric Company—		200.00	
Franklin	22.50		4,500.00
Grundy	4.00		800.00
Hamilton	7.40		1,480.00
Hancock	11.50		2,300.00
Hardin	24.60		4,920.00
Total	70.00	200.00	14,000.00
Iowa River Light & Power Company—		200.00	
Grundy	14.50		2,900.00
Hardin	32.00		6,400.00
Total	46.50	200.00	9,300.00
Incorporated Town of Woolstock Electric Company—		150.00	
Hamilton	6.50		975.00
Wright	1.00		150.00
Total	7.50	150.00	1,125.00
Iowa Gas & Electric Company—		175.00	
Harrison	25.50		4,462.50
Iowa Southern Utilities Company—		150.00	
Appanoose	16.40		2,460.00
Keokuk Electric Company—		100.00	
Lee	2.40		240.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Lamoni Electric Company—			
Deatur	25.00	92.00	2,300.00
Ringgold	2.25		207.00
Total	27.25	92.00	2,507.00
Lee Light & Power Company—			
Adams	5.75	220.00	1,265.00
Page	27.50		6,050.00
Taylor	25.50		5,610.00
Total	58.75	220.00	12,925.00
Leon Electric Company—			
Deatur	29.00	75.00	2,175.00
Lucas	2.50		137.50
Wayne	6.00		450.00
Total	37.50	75.00	2,812.50
Laurens, Town of—			
Pocahontas	22.75	200.00	4,550.00
Lockridge Light & Power Company—			
Jefferson .....	.50	240.00	120.00
McGregor Electric Light & Power Company—			
Clayton	22.00	100.00	2,200.00
Maher Light & Power Company—			
Clinton	24.00	125.00	3,000.00
Jackson	5.00		625.00
Total	29.00	125.00	3,625.00
Muscatine Lighting Company—			
Muscatine	6.20	275.00	1,705.00
Scott	5.20		1,430.00
Total	11.40	275.00	3,135.00
Malvern Light & Power Company—			
Mills	29.00	80.00	2,320.00
Miller, C. & Sons—			
Buchanan	13.25	100.00	1,325.00
Clayton	10.00		1,000.00
Delaware	4.00		400.00
Fayette	49.75		
Total	27.25	100.00	2,725.00
Mississippi River Power Company—			
Des Moines	8.56	650.00	5,564.00
Lee	10.78		7,007.00
Total	19.34	650.00	12,571.00
Nora Springs Light & Power Company—			
Cerro Gordo	7.50	210.00	1,575.00
Floyd	4.50		945.00
Total	12.00	210.00	2,520.00
North Star Electric Company—			
Story	2.87	148.00	424.76

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Nott, Fred (Transmission Line)—			
O'Brien	3.50	100.00	350.00
Northern Iowa Gas & Electric Company—			
Calhoun	2.00	200.00	400.00
Dickinson	7.00		1,400.00
Hancock	7.00		1,400.00
Humboldt	35.60		7,120.00
Kossuth	10.00		2,000.00
Pocahontas	49.87		9,974.00
Wright	49.30		9,860.00
Total	160.77	200.00	32,154.00
Oskaloosa Traction & Light Company—			
Mahaska	23.14	250.00	5,785.00
Poweshiek	5.20		1,300.00
Total	28.34	250.00	7,085.00
Ocheyedan Electric Company—			
Dickinson	3.163	150.00	474.45
Oseeola	19.776		2,966.40
Total	22.939	150.00	3,440.85
Peterson Power & Milling Company—			
Buena Vista	21.00	375.00	7,875.00
Clay	22.00		8,250.00
O'Brien	5.00		1,875.00
Total	48.00	375.00	18,000.00
Redfield Power & Milling Company—			
Dallas	11.50	60.00	690.00
Red Oak Electric Company—			
Fremont	11.50	200.00	2,300.00
Mills	34.00		6,800.00
Montgomery	20.75		4,150.00
Pottawattamie	12.60		2,520.00
Total	78.85	200.00	15,770.00
Iowa Light, Heat & Power Company—			
Audubon	8.50	100.00	850.00
Buena Vista	9.50		950.00
Calhoun	18.50		1,850.00
Ida	1.00		100.00
O'Brien	5.00		500.00
Poweshiek	30.00		3,000.00
Sac	18.00		1,800.00
Sioux	3.00		300.00
Total	99.50	100.00	9,950.00
Shenandoah Artificial Ice, Power, Heat & Light Co.—			
Fremont	5.00	100.00	500.00
Page	15.00		1,500.00
Total	20.00	100.00	2,000.00

TABLE NO. 5—CONTINUED.

	Mileage	Taxable value per mile	Total taxable value
Sioux Valley Power Company—			
Lyon	10.75	140.00	1,505.00
Sioux	2.50		350.00
Total	13.25	140.00	1,855.00
Southern Iowa Electric Company—			
Clarke	23.00	180.00	4,140.00
Lucas	22.25		4,005.00
Total	45.25	180.00	8,145.00
Van Wert Electric Company—			
Decatur	5.37	125.00	671.25
Wapsie Power & Light Company—			
Cedar	42.75	250.00	10,687.00
Linn	5.25		1,312.50
Total	48.00	250.00	11,999.50
Totals for State	2,074.534		440,942.16

TABLE NO. 6—ASSESSMENT BY COUNTIES.

Length and Taxable Value of Railroads, By Counties, including Sleeping Cars.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Adair	46.924		\$ 316,348
Chicago, Burlington & Quincy—Creston & Northern Ry.	18.414	8,544	157,329
Chicago, Burlington & Quincy—Western Iowa R. R.	10.270	8,544	87,746
Chicago, Rock Island & Pacific—Iowa Division	8.52	7,795	66,413
Creston, Winterset & Des Moines—Iowa Division	9.72	500	4,860
Adams	29.682		255,140
Chicago, Burlington & Quincy—Main Line	25.932	8,544	221,562
Chicago, Burlington & Quincy—Creston Branch	3.930	8,544	33,577
Allamakee	67.80		531,886
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.72	7,795	13,407
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	4.02	8,163	32,815
Chicago, Milwaukee & St. Paul—Dubuque Division	36.11	8,163	294,765
Chicago, Milwaukee & St. Paul—Waukon Branch	22.81	8,163	186,198
Missouri Iron Co.	3.14	1,500	4,710
Appanoose	151.081		1,068,719
Iowa Southern Utilities Co.	21.11	2,500	52,775
Chicago, Burlington & Quincy—Keokuk & Western	29.20	8,544	249,484
Chicago, Burlington & Quincy—Chicago, Burl. & K. C.	17.97	8,544	153,535
Chicago, Burlington & Quincy—Iowa & St. Louis	5.43	8,544	46,336
Chicago, Rock Island & Pacific—Southwestern Division	29.89	7,795	232,092
Wabash—Main Line	7.261	4,820	34,998
Wabash—Des Moines & St. Louis	17.88	4,820	86,181
Chicago, Milwaukee & St. Paul—Kansas City Division	22.34	8,163	182,861
Audubon	34.69		251,287
Atlantic Northern	6.70	1,500	10,050
Chicago, Rock Island & Pacific—Audubon Branch	16.34	7,795	127,370
Chicago & North-Western—Iowa Southwestern Branch	11.65	9,774	113,867
Benton	101.32		826,362
Burlington, Cedar Rapids & Northern—Main Line	23.01	7,795	179,362
Burlington, Cedar Rapids & Northern—Pacific Div.	14.75	7,795	114,976
Chicago & North-Western—Main Line	24.84	9,774	242,796
Chicago & North-Western—Ottumwa, C. F. & St. P.	2.47	9,774	24,141
Chicago & North-Western—Iowa, Minn. & Northwestern	.43	9,774	4,202
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.08	8,163	196,565
Chicago, Milwaukee & St. Paul—Kansas City Div.	1.78	8,163	14,530
Waterloo, Cedar Falls & Northern R'y	9.96	5,000	49,800
Black Hawk	176.613		1,191,079
Burlington, Cedar Rapids & Northern—Main Line	32.73	7,795	255,130
Chicago Great Western—Southwestern Branch	30.357	7,564	229,620
Chicago Great Western—Cedar Falls Branch	7.526	7,564	56,926
Dubuque & Sioux City—Main Line	27.58	7,544	208,063
Dubuque & Sioux City—Mona Branch	7.50	7,544	57,258
Chicago & North-Western—Iowa, Minn. & Northwestern	6.27	9,774	61,282
Waterloo, Cedar Falls & Northern Railway	64.56	5,000	322,800

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Boone	124.17		832,443
Ft. Dodge, Des Moines & Southern Railway	32.35	3,700	119,695
Minneapolis & St. Louis—D. M. & Ft. D.	2.98	4,616	13,756
Minneapolis & St. Louis—Main Line	24.67	4,616	113,877
Chicago & North-Western—Main Line	24.80	9,774	242,895
Chicago & North-Western—Iowa R'y Coal & Mfg. Co.	3.25	9,774	31,765
Chicago & North-Western—Moingona Branch	10.06	9,774	97,740
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	9.92	8,163	80,976
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	15.38	8,163	125,546
Chicago, Milwaukee & St. Paul—Phildia Line	.82	8,163	6,693
Bremser	93.477		681,027
Burlington, Cedar Rapids & Northern—Main Line	4.19	7,795	32,661
Burlington, Cedar Rapids & Northern—Waverly Short L.	5.68	7,795	44,275
Chicago Great Western—Main Line	6.008	7,564	45,444
Chicago Great Western—Oelwein Clarion Branch	25.398	7,564	192,110
Chicago Great Western—Waverly Branch	21.871	7,564	165,432
Dubuque & Sioux City—Mona Branch	19.44	7,544	146,655
Waterloo, Cedar Falls & Northern Railway	10.89	5,000	54,450
Buchanan	79.433		545,834
Burlington, Cedar Rapids & Northern—Milwaukee Div.	25.83	7,795	201,344
Chicago Great Western—Main Line	11.374	7,564	86,032
Chicago Great Western—Southwestern Branch	2.899	7,564	21,928
Dubuque & Sioux City—Main Line	24.56	7,544	185,280
Waterloo, Cedar Falls & Northern Railway	5.73	5,000	28,650
Chicago, Anamosa & Northern Railway	9.04	2,500	22,600
Buena Vista	95.94		732,888
Chicago, Rock Island & Pacific—Gowrie & Northwestern	4.00	7,795	31,180
Minneapolis & St. Louis—Southwestern Div.	20.12	4,616	92,874
Chicago & North-Western—Toledo & Northwestern	23.77	9,774	232,327
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	14.92	8,163	121,791
Chicago, M. & St. P.—D. M. Div.—Storm Lake Branch	7.73	8,163	63,099
Dubuque & Sioux City—Main Line	25.40	7,544	191,617
Butler	104.863		866,301
Burlington, Cedar Rapids & Northern—Main Line	21.06	7,795	164,162
Chicago Great Western—Oelwein—Clarion Branch	27.743	7,564	209,848
Chicago & North-Western—Iowa, Minn. & Northwestern	31.11	9,774	304,069
Dubuque & Sioux City—Main Line	24.95	7,544	188,222
Calhoun	153.978		1,250,882
Chicago, Rock Island & Pacific—Gowrie & Northwestern	16.39	7,795	127,760
Dubuque & Sioux City—Main Line	14.87	7,544	112,179
Dubuque & Sioux City—Omaha District	25.84	7,544	252,560
Chicago & North-Western—Toledo & Northwestern	23.84	9,774	233,012
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	29.39	8,163	239,910
Chicago, M. & St. P.—D. M. Div.—Storm Lake Branch	11.70	8,163	95,507
Chicago Great Western—M. C. & Ft. D.—Main Line	18.508	7,564	140,448
Ft. Dodge, Des Moines & Southern	13.38	3,700	49,500
Carroll	119.226		1,049,088
Chicago & North-Western—Main Line	25.41	9,774	248,357
Chicago & North-Western—Maple River Branch	9.34	9,774	91,288
Chicago & North-Western—Iowa—Southwestern Branch	25.43	9,774	248,552
Chicago, Milwaukee & St. P.—Chi. & C. B. Division	23.82	8,163	194,442
Chicago Great Western—M. C. & Ft. Dodge—Main Line	35.226	7,564	266,449

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Cass	91.202		543,848
Chicago, Burlington & Quincy—Western Iowa R'y.	10.095	8,544	86,251
Chicago, Burlington & Quincy—Red Oak & Atlantic	3.557	8,544	30,391
Chicago, Rock Island & Pacific—Iowa Division	27.04	7,795	210,776
Chicago, Rock Island & Pacific—Audubon Branch	8.89	7,795	69,297
Chicago, Rock Island & Pacific—Griswold Branch	14.24	7,795	111,001
Atlantic Northern Railway	7.33	1,500	10,990
Atlantic Southern Railway	20.11	1,250	25,137
Cedar	88.55		757,950
Burlington, Cedar Rapids & Northern—Main Line	8.94	7,795	69,687
Burlington, Cedar Rapids & Northern—C. R. & Clinton	26.13	7,795	203,688
Burlington, Cedar Rapids & Northern—Dav., I. & D.	9.15	7,795	71,324
Chicago, Rock Island & Pacific—Iowa Div.	6.89	7,795	53,707
Chicago & North-Western—Main Line	24.98	9,774	244,154
Chicago & North-Western—Stanwood & Tipton Branch	8.50	9,774	83,079
Chicago, Milwaukee & St. Paul—Dav. & N. W.	3.96	8,163	32,325
Cerro Gordo	159.081		1,178,004
Burlington, Cedar Rapids & Northern—Main Line	10.61	7,795	82,704
Chicago Great Western—M. C. & Ft. D.—Main Line	31.484	7,564	238,144
M. & St. L. Ry.—Iowa Central—Main Line	24.351	4,616	112,494
Chicago & North-Western—Iowa, Minn. & N. W.	29.01	9,774	283,543
Chicago, Milwaukee & St. Paul—Austin Branch	8.93	8,163	72,895
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.22	8,163	197,707
Mason City & Clear Lake Traction Company	14.62	4,500	65,790
Chicago, Rock Island & Pacific—St. P. & K. C. Short L.	15.856	7,795	124,817
Cherokee	57.21		481,591
Dubuque & Sioux City—Onawa Branch	16.01	7,544	120,779
Dubuque & Sioux City—Sioux Falls Branch	11.40	7,544	86,001
Dubuque & Sioux City—Main Line	29.80	7,544	224,811
Chickasaw	58.806		460,890
Chicago Great Western—Main Line	25.526	7,564	193,078
Dubuque & Sioux City—Mona Branch	7.01	7,544	52,883
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division	26.33	8,163	214,931
Clarke	46.420		396,612
Chicago, Burlington & Quincy—Main Line	25.822	8,544	220,623
Chicago, Burlington & Quincy—Des Moines & K. C.	20.598	8,544	175,989
Clay	109.71		801,013
Chicago, Rock Island & Pacific—Gowrie & N. W.	25.97	7,795	202,436
Minneapolis & St. Louis—Southwestern Div.	26.55	4,616	122,554
Chicago & North-Western—Toledo & Northwestern	5.70	9,774	55,711
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division	24.31	8,163	198,442
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	7.70	8,163	62,855
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	19.48	8,163	159,015
Clayton	132.28		1,079,798
Chicago, Milwaukee & St. Paul—Dubuque Div.	26.22	8,163	215,063
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division	22.68	8,163	185,136
Chicago, Milwaukee & St. Paul—Elkader Branch	19.20	8,163	156,739
Chicago, Milwaukee & St. Paul—Volga Branch	42.01	8,163	342,927
Chicago, Milwaukee & St. Paul—Davenport & N. W.	12.17	8,163	99,943

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Clinton	188.48		1,588,864
Davenport, Rock Island & Northwestern	9.12	6,583	60,036
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	14.50	7,795	113,027
Chicago & North-Western—Main Line	40.17	9,774	392,621
Chicago & North-Western—Iowa Midland Branch	33.40	9,774	326,451
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	35.31	8,163	288,235
Chicago, Milwaukee & St. Paul—Davenport & N. W.	12.28	8,163	100,241
Chicago, Milwaukee & St. Paul—Maquoketa Branch	21.50	8,163	175,504
Chicago, Milwaukee & St. Paul—Clinton Branch	10.58	8,163	86,364
Chicago, Milwaukee & St. Paul—Green Island Branch	.76	8,163	6,203
Clinton, Dubuque & Muscatine Ry.	10.86	3,700	40,182
Crawford	158.628		1,401,748
Dubuque & Sioux City—Omaha Dist.	33.17	7,544	250,234
Chicago & North-Western—Main Line	31.60	9,774	308,858
Chicago & North-Western—Boyer Valley Branch	17.94	9,774	175,345
Chicago & North-Western—Soldier River Branch	28.44	9,774	277,972
Chicago & North-Western—Iowa Southwestern Branch	1.83	9,774	17,886
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	12.99	8,163	106,037
Chicago, Milwaukee & St. Paul—Sioux City Branch	30.78	8,163	251,257
Chicago Great Western—M. C. & Ft. D.—Main Line	1.872	7,564	14,169
Dallas	128.43		847,363
Interurban Railway	21.20	3,500	74,200
Chicago, Rock Island & Pacific—Iowa Division	17.54	7,795	136,724
Minneapolis & St. Louis—Des Moines & Ft. Dodge Div.	26.98	4,616	124,539
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	20.51	8,163	167,423
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	26.71	8,163	218,033
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	9.62	8,163	78,528
Chicago, Milwaukee & St. Paul—Phildia Line	5.87	8,163	47,916
Davis	65.446		443,639
Chicago, Burlington & Quincy—Chi., Burl. & K. C.	15.45	8,544	132,004
Chicago, Rock Island & Pacific—Southwestern Div.	22.89	7,795	178,427
Chicago, Rock Island & Pacific—Keokuk & D. M. Div.	.86	7,795	6,708
Wabash—Main Line	26.246	4,820	126,505
Decatur	96.712		826,254
Chicago, Burlington & Quincy—Chariton Branch	15.907	8,544	135,900
Chicago, Burlington & Quincy—Leon, Mt. Ayr & S. W.	25.639	8,544	219,059
Chicago, Burlington & Quincy—Humeston & Shenandoah	14.35	8,544	122,006
Chicago, Burlington & Quincy—Keokuk & Western	14.18	8,544	121,153
Chicago, Burlington & Quincy—Des Moines & K. C.	26.636	8,544	227,527
Delaware	114.612		819,154
Chicago Great Western—Main Line	25.624	7,564	193,819
Dubuque & Sioux City—Main Line	24.46	7,544	184,526
Dubuque & Sioux City—Cedar Rapids Branch	14.07	7,544	106,144
Manchester & Onelda Railway	8.028	2,500	20,070
Chicago, Milwaukee & St. Paul—Davenport & N. W.	28.96	8,163	236,400
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.95	8,163	64,895
Chicago, Anamosa & Northern Railway	5.52	2,500	13,800
Des Moines	77.976		540,750
Burlington, Cedar Rapids & Northern—Main Line	21.18	7,795	165,098
Chicago, Burlington & Quincy—Main Line	18.07	8,544	154,390
Chicago, Burlington & Quincy—Keokuk & St. P.	8.98	8,544	76,725
Chicago, Burlington & Quincy—Burlington & N. W.	12.996	8,544	111,037
Muscatine, Burlington & Southern Ry.	16.75	2,000	33,500
Dickinson	50.07		309,653
Burl., Cedar Rapids & Northern—C. R. I. F. & N. W.	29.82	7,795	232,446
Minneapolis & St. Louis—Southwestern Div.	7.92	4,616	36,558
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	12.33	8,163	100,649

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Dubuque	128.266		976,261
Chicago, Burlington & Quincy—Northern Division	.532	8,544	4,545
Chicago Great Western—Main Line	31.204	7,564	236,027
Chicago, Milwaukee & St. Paul—Dubuque Division	32.81	8,163	267,838
Chicago, Milwaukee & St. Paul—Cascade Branch	19.50	8,163	159,178
Dubuque & Sioux City—Main Line	39.42	7,544	299,488
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.79	8,163	63,589
Dunleith & Dubuque Bridge Co.	1.01	7,600	7,676
Iowa Northern Railway	5.00	2,000	10,000
Emmet	73.93		553,260
Burl., Cedar Rapids & Northern—Germania Division	29.02	7,795	156,655
Burl., Cedar Rapids & Nor.—C. R. I. F. & N. W.	16.20	7,795	126,279
Minneapolis & St. Louis—Southwestern Div.	18.93	4,616	87,380
Chicago & North-Western—Fox Lake Branch	18.78	9,774	183,553
Fayette	132.161		1,041,880
Chicago Great Western—Oelwein-Clarion Branch	7.349	7,564	55,587
Burlington, Cedar Rapids & Northern—Milwaukee Div.	44.45	7,795	346,487
Burl., Cedar Rapids & Northern—Chi., Decorah & Minn.	.31	7,795	2,415
Chicago Great Western—Main Line	19.841	7,564	150,077
Chicago Great Western—Southwestern Branch	6.991	7,564	52,879
Chicago, Milwaukee & St. Paul—Volga Branch	16.20	8,163	132,240
Chicago, Milwaukee & St. Paul—Davenport & N. W.	37.02	8,163	302,194
Floyd	87.75		588,080
Burlington, Cedar Rapids & Northern—Main Line	20.38	7,795	158,862
Dubuque & Sioux City—Mona Branch	19.18	7,544	144,033
Chicago & North-Western—Iowa, Minnesota & N. W.	.02	9,774	196
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.82	8,163	202,665
Charles City Western Railway	23.35	3,500	81,735
Franklin	106.322		686,087
Burl., Cedar Rapids & Nor.—Cedar Rap., I. F. & N. W.	12.43	7,795	96,891
Chicago Great Western—Mason City & Ft. D.—Main L.	.535	7,564	4,046
Chicago Great Western—Oelwein-Clarion Branch	24.144	7,564	182,625
Dubuque & Sioux City—Main Line	1.10	7,544	8,296
M. & St. L. Ry.—Iowa Central—Main Line	27.231	4,616	125,696
M. & St. L. Ry.—Belmond Branch	15.774	4,616	72,812
C., R. I. & P. Ry.—St. P. & K. C. Short Line	25.108	7,795	195,716
Fremont	70.403		568,973
Chicago, Burlington & Quincy—Neb. City Branch	19.741	8,544	168,667
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	12.139	8,544	103,715
Chicago, Burlington & Quincy—K. City, St. J. & C. B.	29.783	8,544	254,465
Wabash—Omaha & St. Louis Line	8.74	4,820	42,136
Greene	75.72		579,323
Minn. & St. Louis—Des Moines & Ft. Dodge Div.	23.06	4,616	106,444
Chicago & North-Western—Main Line	24.19	9,774	236,433
Chicago, Milwaukee & St. Paul—Des Moines Div.—M. L.	27.36	8,163	223,339
Ft. Dodge, Des Moines & Southern	1.11	3,700	4,107
Grundy	65.422		569,966
Burlington, Cedar Rapids & Northern—Pacific Div.	14.85	7,795	115,755
Bur., Cedar Rap. & Nor.—C. R., I. F. & N. W.	11.39	7,795	88,795
Chicago Great Western—Southwestern Branch	7.922	7,564	59,922
Chicago & North-Western—Iowa, Minn. & N. W.	18.47	9,774	180,525
Chicago & North-Western—Toledo & Northwestern	12.79	9,774	125,069
Guthrie	70.36		561,965
Chicago, Rock Island & Pacific—Iowa Div.	19.30	7,795	150,443
Chicago, Rock Island & Pacific—Guthrie Center Branch	14.51	7,795	113,116
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	19.56	8,163	159,668
Chicago, Milwaukee & St. Paul—Des M. Div.—Main Line	16.99	8,163	138,689

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Hamilton	81.442		710,305
Ft. Dodge, Des Moines & Southern R'y	5.81	3,700	21,497
Chicago & North-Western—Des Moines & Minneapolis	7.45	9,774	72,816
Chicago & North-Western—Toledo & N. W.	45.58	9,774	445,408
Dubuque & Sioux City—Main Line	22.60	7,544	170,494
Hancock	108.696		732,537
Burlington, C. R. & N.—Garner Div.	21.09	7,795	164,396
Burlington, C. R. & N.—C. R., I. F. & N. W.	24.66	7,795	192,224
M. & St. L. Ry.—Iowa Central & Western	13.086	4,616	60,404
Minneapolis & St. Louis—Southern Div.	25.71	4,616	118,677
Chicago, M. & St. P.—Iowa & Dakota Div.	24.15	8,163	197,136
Hardin	148.853		1,164,234
Burlington, C. R. & N.—C. R., I. F. & N. W.	17.89	7,795	139,452
Burlington, C. R. & N.—Iowa Central—Main Line	28.769	4,616	132,798
Chicago & North-Western—Toledo & N. W.	24.81	9,774	242,492
Chicago & North-Western—Alden Branch	26.40	9,774	258,033
Dubuque & Sioux City—Main Line	23.75	7,544	179,170
Chicago, R. I. & P. Ry.—St. Paul & K. C. Short Line	27.234	7,795	212,289
Harrison	114.229		1,035,264
Dubuque & Sioux City—Omaha District	29.42	7,544	221,944
Chicago & North-Western—Main Line	30.33	9,774	296,445
Chicago & North-Western—Soldier River Branch	13.12	9,774	128,234
Chicago & North-Western—Sioux City Branch	32.40	9,774	316,677
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	7.01	8,163	57,232
Chicago Great Western—Mason City & Ft. D.—Main Line	1.949	7,564	14,742
Henry	75.631		570,976
Chicago, Burlington & Quincy—Main Line	19.364	8,544	165,446
Chicago, Burlington & Quincy—Ft. Madison Branch	2.670	8,544	22,812
Chicago, Burlington & Quincy—Burlington & Western	10.679	8,544	91,241
Chicago, Burlington & Quincy—Burlington & Northwest'n	9.529	8,544	81,828
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	14.25	8,544	121,752
M. & St. L.—Eastern Division	19.148	4,616	88,387
Howard	38.921		309,000
Chicago Great Western—Main Line	13.03	7,564	98,558
Chicago Great Western—Wisconsin, M. & P.	1.511	7,564	11,429
Chicago, Milwaukee & St. P.—Iowa-Minn. Div.	24.38	8,163	199,013
Humboldt	89.89		675,627
Burl., C. R. & N.—Cedar Rapids, I. F. & Northwestern	24.99	7,795	194,797
Minneapolis & St. Louis—Des Moines & Ft. D. Div.	6.34	4,616	29,265
Minneapolis & St. Louis—Main Line	23.42	4,616	108,107
Chicago & North-Western—Toledo & N. W.	35.14	9,774	343,458
Ida	40.38		389,722
Dubuque & Sioux City—Onawa Branch	2.22	7,544	16,747
Chicago & North-Western—Maple River Branch	38.16	9,774	372,975
Iowa	57.93		463,580
Chicago, Rock Island & Pacific—Iowa Division	95.25	7,795	196,823
Chicago, Milwaukee & St. Paul—Kansas City Division	32.68	8,163	266,756
Jackson	89.71		755,820
Chicago & North-Western—Iowa Midland Branch	14.00	9,774	142,700
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	12.92	8,163	105,465
Chicago, Milwaukee & St. Paul—Dubuque Div.	31.04	8,163	253,379
Chicago, Milwaukee & St. Paul—Cascade Branch	16.12	8,163	131,587
Chicago, Milwaukee & St. Paul—Maquoketa Branch	2.89	8,163	23,591
Chicago, Milwaukee & St. Paul—Green Island Branch	12.14	8,163	99,698

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Jasper	133.978		866,187
Colfax Northern R'y	7.414	2,000	14,828
Chicago Great Western—Southwestern Branch	19.022	7,564	143,882
Chicago, Rock Island & Pacific—Iowa Division	34.38	7,795	267,992
Chi., Rock Island & Pac.—Newton & Monroe Branch	17.02	7,795	132,670
Chicago, Rock Island & Pacific—Keokuk & Des Moines	17.52	7,795	136,596
M. & St. L. Ry—Iowa Central—Main Line	3.991	4,616	18,422
M. & St. L. Ry.—State Center Branch	5.928	4,616	27,364
M. & St. L.—Newton Branch	23.253	4,616	107,336
Interurban Railway	5.45	3,500	19,075
Jefferson	87.552		719,721
Chicago, Burlington & Quincy—Main Line	24.586	8,544	210,062
Chicago, Burlington & Quincy—Ft. Madison Branch	13.00	8,544	111,072
Chicago, Burlington & Quincy—Burlington & Western	17.784	8,544	151,946
Chicago, Rock Island & Pacific—Southwestern Div.	26.37	7,795	205,554
M. & St. L.—Eastern Division	1.792	4,616	8,272
Chicago, Milwaukee & St. P.—Rutledge-Muscatine Div.	4.02	8,163	32,815
Johnson	91.22		635,833
Burlington, Cedar Rapids & Northern—Main Line	16.05	7,795	125,109
Muscatine & Iowa City Ry. and B., C. R. & N.—Muscatine Division	7.06	7,795	55,032
Burl., Cedar Rapids & Nor. & Cedar Rapids & Clinton	12.15	7,795	94,709
Muscatine & Iowa City Ry. and B., C. R. & N.—Iowa City & Western	10.39	7,795	80,890
Chicago, Rock Island & Pacific—Iowa Division	27.20	7,795	212,024
Cedar Rapids & Iowa City Railway	18.37	3,700	67,959
Jones	100.670		831,776
Chicago & North-Western—Iowa Midland Branch	22.98	9,774	244,606
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	25.47	8,163	207,911
Chicago, Milwaukee & St. Paul—Davenport & N. W.	27.67	8,163	225,870
Chicago, Milwaukee & St. Paul—Dubuque & Southwestern	19.78	8,163	161,464
Chicago, Anamosa & Northern Railway	4.77	2,500	11,925
Keokuk	153.966		1,174,682
Chicago, Milwaukee & St. Paul—Rutledge-Muscatine Div.	9.38	8,163	76,598
Muscatine & Iowa City Ry. and B., C. R. & N.—Iowa City & Western	31.36	7,795	244,451
Chicago, Burlington & Quincy—Burlington & Western	13.443	8,544	114,856
Chicago, Rock Island & Pacific—Oskaloosa Div.	25.79	7,795	201,033
M. & St. L.—Eastern Div.	26.343	4,616	121,599
Chicago & North-Western—Ottumwa, C. F. & St. Paul	16.89	9,774	165,082
Chicago & Milwaukee & St. P.—Kansas City Div.	30.76	8,163	251,033
Kossuth	144.661		1,180,832
Burlington, Cedar Rapids & Nor.—Germania Div.	25.82	7,795	201,266
Burlington, Cedar Rapids & Nor.—Garner Div.	3.01	7,795	23,539
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	10.27	7,795	80,064
M. & St. L.—Iowa Central & Western	14.551	4,616	67,167
Minneapolis & St. Louis—Southern Div.	7.80	4,616	36,005
Chicago & North-Western—Fox Lake Branch	11.75	9,774	114,844
Chicago & North-Western—Toledo & Northwestern	46.51	9,774	454,588
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division	24.35	8,163	198,739
Lec	159.696		1,696,015
Atchison, Topoka & Sante Fe Railway	19.89	26,225	521,615
Chicago, Burlington & Quincy—Fort Madison Branch	25.64	8,544	219,063
Chicago, Burlington & Quincy—Chi., B. & K. C.	16.89	8,544	144,308
Chicago, Burlington & Quincy—Keokuk & St. Paul	33.346	8,544	284,908
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	36.75	8,544	314,348
Chicago, Rock Island & Pacific—Keokuk & Des Moines	27.18	7,795	211,868

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Linn	232.82		1,664,930
Cedar Rapids—Iowa City Ry.	27.04	3,700	100,048
Burlington, Cedar Rapids & Nor.—Main Line	21.67	7,795	168,917
Burlington, Cedar Rapids & Nor.—Milwaukee Div.	21.09	7,795	164,396
Dubuque & Sioux City—Cedar Rapids Branch	27.78	7,544	209,572
Chicago & North-Western—Main Line	29.38	9,774	278,160
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	25.80	8,163	210,605
Chicago, Milwaukee & St. Paul—Kansas City Div.	16.73	8,163	136,566
Chicago, Milwaukee & St. Paul—Dubuque & Southw'n	8.11	8,163	66,201
Cedar Rapids & Marion	21.94	8,500	186,490
Chicago, Anamosa & Northern Railway	12.57	2,500	31,425
Waterloo, Cedar Falls & Nor. R'y	20.71	5,000	103,550
Louisia	97.875		558,758
Chicago, Milwaukee & St. Paul—Muscatine Line	6.11	8,163	49,875
Muscatine, Burlington & Southern Ry.	23.33	2,000	46,660
Burlington, Cedar Rapids & Northern—Main Line	23.15	7,795	180,454
Chicago, Burlington & Quincy—Burl. & Northwestern	3.148	8,544	26,896
Chicago, Rock Island & Pacific—Southwestern Div.	18.09	7,795	148,027
M. & St. L.—Eastern Division	21.919	4,616	101,178
M. & St. L.—Keithsburg Bridge Div.	1.228	4,616	5,668
Lucas	69.955		582,482
Chicago, Burlington & Quincy—Main Line	26.853	8,544	229,432
Chicago, Burlington & Quincy—Chariton Branch	13.741	8,544	117,403
Chicago, Burlington & Quincy—C. D. M. & Southern	9.061	8,544	77,331
C., R. I. & P.—St. P. & K. C. Short Line	20.31	7,795	158,316
Lyon	110.40		944,214
Great Northern Railway	18.42	6,490	119,545
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	37.82	7,795	294,806
Chicago, St. P., Minn. & Omaha—Rock River Branch	17.44	14,056	245,136
Dubuque & Sioux City—Sioux Falls Branch	24.26	7,544	183,017
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	9.42	8,163	76,895
Chicago, Milwaukee & St. P.—Sioux City & Dak. Div.	3.04	8,163	24,815
Madison	56.625		421,508
Chicago, Burlington & Quincy—Des Moines & K. C.	12.379	8,544	106,766
Chicago, Great Western—Southwestern Branch	19.466	7,564	147,240
Chicago, Rock Island & Pacific—Iowa Division	8.50	7,795	66,257
Chicago, Rock Island & Pacific—D. M., Indianola & W.	12.90	7,795	100,555
Cruston, Winterset & D. M. Ry.	3.38	500	1,690
Mahaska	161.517		1,184,929
Muscatine & Iowa City Ry. and B., C. R. & N.—Iowa City & Western	4.37	7,795	34,064
Chicago, Burlington & Quincy—Burlington & Western	26.746	8,544	228,517
Chicago, Rock Island & Pacific—Oskaloosa Division	26.87	7,795	209,451
Chicago, Rock Island & Pacific—Keokuk & Des Moines	21.35	7,795	166,423
M. & St. L. Ry—Iowa Central—Main Line	25.253	4,616	116,568
M. & St. L.—Newton Branch	7.332	4,616	34,075
M. & St. L.—Eastern Branch	14.436	4,616	66,637
Chicago & North-Western—Ottumwa, C. F. & St. Paul	13.66	9,774	133,512
Chicago & North-Western—Southern Iowa R'y Branch	19.15	9,774	187,172
Oskaloosa & Buxton Electric Railway	2.30	3,700	8,510
Marion	131.907		914,306
Chi., Burl. & Quincy—Albia, Knoxville & Des Moines	39.204	8,544	334,958
Chicago, Rock Island & Pacific—Oskaloosa Division	12.52	7,795	97,593
Chicago, Rock Island & Pacific—Keokuk & Des Moines	14.65	7,795	114,196
Wabash—Des Moines & St. Louis	39.00	4,820	187,980
Chicago, Burlington & Quincy—Burlington & Western	.803	8,544	6,860
C., R. I. & P.—St. Paul & K. C. Short Line	16.37	7,795	127,604
Wabash—Coal Switches	9.360	4,820	45,115

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable Value
Marshall	148.543		1,002,168
Chicago Great Western—Southwestern Branch	31.818	7,564	240,671
M. & St. L. Ry.—Iowa Central—Main Line	29.868	4,616	137,871
M. & St. L.—Story City Branch	15.227	4,616	70,287
Chicago & North-Western—Main Line	25.99	9,774	254,096
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.99	8,163	203,900
M. & St. L.—State Center Branch	20.65	4,616	95,320
Mills	101.677		707,151
Tabor & Northern Railway	10.75	2,500	26,875
Chicago, Burlington & Quincy—Main Line	27.623	8,544	236,010
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	8.918	8,544	76,135
Chicago, Burlington & Quincy—Hastings & Avoca	10.483	8,544	89,506
Wabash—Omaha & St. Louis Line	25.94	4,820	125,000
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.	17.963	8,544	153,475
Mitchell	74.585		568,187
Chicago Great Western—Main Line	9.886	7,564	74,777
Chicago Great Western—Mason C. & Ft. D.—Main Line	5.305	7,564	40,127
Dubuque & Sioux City—Mona Branch	22.72	7,544	171,306
Dubuque & Sioux City—Stacyville Railroad	7.93	7,544	59,823
Chicago, Milwaukee & St. Paul—Austin Branch	7.75	8,163	63,363
Chicago Great Western—Wis., Minn. & Pacific	20.994	7,564	158,798
Monona	113.70		1,016,873
Dubuque & Sioux City—Onawa Branch	16.32	7,544	123,118
Chicago & North-Western—Maple River Branch	24.35	9,774	237,906
Chicago & North-Western—Soldier River Branch	19.75	9,774	193,030
Chicago & North-Western—Sioux City & Pac. Branch	25.75	9,774	251,996
Chicago, Milwaukee & St. Paul—Sioux City Branch	27.53	8,168	224,727
Monroe	121.171		794,304
Iowa Southern Utilities Co.	10.83	2,500	27,075
Chicago, Burlington & Quincy—Main Line	27.915	8,544	238,506
Chicago, Burlington & Quincy—Albia, K. & D. M.	10.772	8,544	92,065
Wabash—Des Moines & St. Louis Line	21.94	4,820	105,750
M. & St. L. Ry.—Iowa Central—Main Line	13.584	4,616	62,704
Chicago & North-Western—Southern Iowa Branch	2.40	9,774	23,457
Chicago & North-Western—Iowa Southern Branch	13.26	9,774	129,633
Chicago, Milwaukee & St. Paul—K. C. Division	10.47	8,163	85,490
Albia Ry. and Light Co.	10.00	3,000	30,000
Montgomery	64.867		434,338
Chicago, Burlington & Quincy—Main Line	25.902	8,544	221,306
Chicago, Burl. & Quincy—Brownsville & Nodaway Valley	2.418	8,544	20,669
Chicago, Burl. & Quincy—Nebraska City Branch	7.068	8,544	60,515
Chicago Burl. & Quincy—Red Oak & Atlantic	12.439	8,544	106,278
Atlantic Southern Railway	16.44	1,250	20,550
Muscatine	145.67		1,029,732
Chicago, Milwaukee & St. Paul—Muscatine Line	16.72	8,163	136,485
Muscatine, Burlington & Southern Ry.	7.72	2,000	15,440
Burlington, Cedar Rapids & Nor.—Main Line	18.91	7,795	147,408
C. R. I. & P.—Burlington, Cedar Rapids & Nor.—Muscatine Division	19.21	7,795	149,741
Chicago, Rock Island & Pacific—Iowa Division	24.85	7,795	193,765
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dak.	7.12	7,795	55,500
Chicago, Rock Island & Pacific—Southwestern Division	22.77	7,795	177,492
Chicago, Rock Island & Pacific—Wilton Branch	11.97	7,795	93,306
Clinton, Davenport & Muscatine Ry.	16.40	3,700	60,680

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable Value
O'Brien	96.52		845,795
Chicago, Rock Island & Pacific—Gowrie & Northwestern	13.22	7,795	103,049
Chicago, St. Paul, Minn. & Omaha—Main Line	6.61	14,056	92,910
Dubuque & Sioux City—Sioux Falls Branch	27.37	7,544	206,479
Chicago & North-Western—Tokdo & Northwestern	25.30	9,774	247,282
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.02	8,163	196,075
Osceola	57.60		561,653
Burlington, Cedar Rapids & N.—C. R., I. F. & N. W.	26.29	7,795	204,930
Chicago, Rock Island & Pacific—Gowrie & Northwestern	13.33	7,795	103,907
Chicago, St. Paul, Minn. & Omaha—Main Line	17.98	14,056	252,726
Page	118.692		832,123
Chicago, Burlington & Quincy—Neb. City Branch	11.80	8,544	100,819
C. B. & Q.—Brownsville & Nodaway V. Branch	22.81	8,544	194,888
C. B. & Q.—Clarinda, College Springs & S. W.	17.768	8,544	151,809
Chicago, Burlington & Quincy—Huneston & Shenandoah	27.13	8,544	231,798
C. B. & Q.—K. C., St. J. & C. B., Tarkio Valley R. R.	2.174	8,544	18,574
Wabash—Omaha & St. Louis Line	19.83	4,820	95,580
Iowa & Southwestern Railway	17.18	2,250	38,655
Palo Alto	74.86		532,783
Burlington, C. B. & Nor.—C. R., Iowa Falls & N. W.	27.29	7,795	212,725
Minneapolis & St. Louis—Des Moines & Ft. Dodge	20.49	4,616	94,591
Chicago & North-Western—Fox Lake Branch	2.74	9,774	26,780
Chicago, Milwaukee & St. P.—Iowa & Dakota Division	24.34	8,163	198,687
Plymouth	113.12		961,249
Great Northern Railway	25.29	6,490	164,132
Chicago, St. P., Minn. & Omaha—Main Line	9.48	14,056	133,250
Chicago & North-Western—Maple River Branch	7.96	9,774	77,801
Chicago, Milwaukee & St. Paul—Sioux City & Dakota	15.00	8,163	122,445
Dubuque & Sioux City—Main Line	34.87	7,544	263,059
Chicago & North-Western—Hawarden Branch	20.52	9,774	200,562
Pocahontas	91.10		706,358
Minneapolis & St. Louis—Des Moines & Ft. Dodge	16.74	4,616	77,272
Chicago, Rock Island & Pacific—Gowrie & Northwestern	29.40	7,795	229,173
Chicago & North-Western—Tokdo & Northwestern	24.18	9,774	236,335
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	11.01	8,163	89,874
Dubuque & Sioux City—Main Line	9.77	7,544	73,704
Polk	247.514		2,197,083
Minneapolis & St. Louis—Des Moines & Ft. Dodge	8.56	4,616	39,513
Wabash—Des Moines & St. Louis Line	15.01	4,820	72,348
Chicago & North-Western—Des Moines & Minn. Branch	24.16	9,774	236,139
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	10.57	8,163	86,282
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	10.01	8,163	81,711
Interurban Railway	34.57	3,500	120,995
Des Moines Union Railway	4.175	105,049	438,579
C. B. & Q.—Albia, K. & D. M. and D. M. & K.	10.135	8,544	86,593
Chicago, Burl. & Quincy—Des Moines & Kansas City	7.428	8,544	63,464
Chicago Great Western—Southwestern Branch	29.032	7,564	219,598
Chicago, Rock Island & Pacific—Iowa Division	27.73	7,795	216,155
Chicago, Rock Island & Pacific—D. M., I. & W.	7.66	7,795	59,709
Chicago, Rock Island & Pacific—Keokuk & D. M.	17.14	7,795	133,606
Des Moines Terminal Railway	.91	11,000	10,010
Iowa Transfer Railway	.21	30,000	6,300
Fort Dodge, Des Moines & Southern	18.91	3,700	69,967
C., R. I. & P.—St. Paul & K. C. Short Line	21.304	7,795	166,064

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value Per mile	Total taxable value
Pottawattamie	201.073		1,761,274
Omaha Bridge & Terminal Railway	.50	14,040	7,020
Chicago, Burlington & Quincy—Red Oak & Atlantic	1.966	8,544	17,053
Chicago, Burlington & Quincy—Hastings & Avoca	5.244	8,544	44,804
Chicago, Burlington & Quincy—K. C., St. J. & C. B.	8.280	8,544	70,744
Chicago, Rock Island & Pacific—Iowa Division	45.29	7,795	353,035
Chicago, Rock Island & Pacific—Carson Branch	17.73	7,795	138,205
Chicago, Rock Island & Pacific—Harlan Branch	1.16	7,795	9,042
Wabash—Omaha & St. Louis Line	11.22	4,820	54,080
Dubuque & Sioux City—Omaha District	19.72	7,544	148,767
Union Pacific—Main Line	2.06	73,097	150,579
Union Pacific—Union Avenue Line	1.72	73,097	125,726
Chicago & North-Western—Main Line	19.06	9,774	186,292
Chicago, Milwaukee & St. Paul—Chi. & Council B. Div.	26.59	8,163	217,064
Chicago Great Western—Mason City & Ft. D.—Main Line	28.373	7,564	214,613
Iowa & Omaha Short Line	12.13	2,000	24,260
Poweshiek	96.013		685,979
Muscatine & Iowa City Ry. Co., C., R. I. & P., and Burlington, Cedar Rapids & Northern—Iowa City & Western	6.50	7,795	50,667
Chicago, Rock Island & Pacific—Iowa Division	25.69	7,795	200,233
M. & St. L. Ry.—Iowa Central—Main Line	22.911	4,616	105,737
M. & St. L.—Montezuma Branch	13.61	4,616	62,824
M. & St. L. Ry.—Newton Branch	.072	4,616	332
Chicago & North-Western—Ottumwa, C. F. & St. P.	27.23	9,774	266,146
Ringgold	79.809		658,466
Chicago, Burl. & Quincy—Leon, Mt. Ayr & S. Western	28.642	8,544	244,717
Chicago, Burl. & Quincy—Humeston & Shenandoah	27.268	8,544	232,977
Chicago, Great Western—Southwestern Branch	23.899	7,564	180,772
Sac	107.53		977,965
Dubuque & Sioux City—Omaha District	18.96	7,544	143,084
Chicago & North-Western—Maple River Branch	54.02	9,774	527,991
Chicago & North-Western—Boyer Valley Branch	6.83	9,774	66,756
Chicago & North-Western—Toledo & Northwestern	8.57	9,774	83,863
C., M. & St. P.—Des M. Div.—Storm Lake Branch	19.15	8,163	156,321
Scott	155.99		1,071,570
Davenport, Rock Island & North-Western Ry.	24.79	6,583	163,192
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	25.64	7,795	199,883
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dak.	13.65	7,795	106,401
Chicago, Rock Island & Pacific—Iowa Division	13.77	7,795	107,337
Chicago, Rock Island & Pacific—Southwestern Div.	12.10	7,795	94,314
Chicago, Milwaukee & St. Paul—Davenport & N. W.	26.54	8,163	216,646
Chicago, Milwaukee & St. Paul—Maquoketa Branch	7.80	8,163	63,671
Chicago, Milwaukee & St. Paul—Muscatine Line	.64	8,163	5,224
Clinton, Davenport & Muscatine Railway	31.06	3,700	114,922
Shelby	95.724		765,736
Atlantic Northern Railway	2.97	1,500	4,455
Chicago, Rock Island & Pacific—Iowa Division	6.42	7,795	50,043
Chicago, Rock Island & Pacific—Harlan Branch	10.73	7,795	83,640
Chicago & North-Western—Iowa Southwestern Branch	18.72	9,774	182,960
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	24.07	8,163	196,483
Chicago Great Western—Mason City & Ft. D.—Main Line	32.814	7,564	248,206

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value Per mile	Total taxable value
Sioux	156.48		1,430,056
Great Northern Railway	27.30	6,490	177,177
Chicago, St. Paul, Minn. & Omaha—Main Line	22.00	14,056	310,497
Dubuque & Sioux City—Sioux Falls Branch	7.08	7,544	53,411
Chicago & North-Western—Toledo & N. W.	35.06	9,774	342,676
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	29.08	8,163	237,880
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	16.88	8,163	137,791
Chicago, Milwaukee & St. Paul—Eden Branch	8.99	8,163	73,385
Chicago & North-Western—S. C., Dak.	7.63	9,774	74,575
Chicago & N. W.—Hawarden Branch on T. & N. W.	2.37	9,774	23,164
Story	140.319		1,067,704
Minneapolis & St. Louis—Iowa Cent., Story City Branch	19.476	4,616	89,901
Chicago & North-Western—Main Line	24.23	9,774	236,824
Chicago & North-Western—Des Moines & Minneapolis	25.73	9,774	251,485
Chicago, Milwaukee & St. Paul—Chi. & C. B. Division	24.66	8,163	201,290
Fort Dodge, Des Moines & Southern	17.61	3,700	65,157
C. R. I. & P. Ry.—S. P. & K. C. Short Line	28.613	7,795	223,038
Tama	138.056		1,225,032
Burlington, Cedar Rapids & Nor.—Pacific Division	18.17	7,795	141,635
Chicago Great Western—Southwestern Branch	12.626	7,564	95,505
Chicago & North-Western—Main Line	25.34	9,774	247,673
Chicago & North-Western—Ottumwa, C. F. & St. P.	.11	9,774	1,075
Chicago & North-Western—Iowa, Minn. & N. W.	30.31	9,774	296,249
Chicago & North-Western—Toledo & Northwestern	22.14	9,774	216,596
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	26.41	8,163	215,584
Tama & Toledo Ry.	2.95	3,700	10,915
Taylor	60.787		513,700
Chicago, Burlington & Quincy—Creston Branch	28.008	8,544	239,300
Chicago, Burlington & Quincy—Humeston & Shenandoah	27.000	8,544	230,688
Chicago Great Western—Southwestern Branch	5.779	7,564	43,712
Union	73.489		545,816
Chicago, Burlington & Quincy—Main Line	24.779	8,544	211,711
Chicago, Burlington & Quincy—Creston Branch	10.742	8,544	91,779
Chicago, Burlington & Quincy—Creston & Northern	7.922	8,544	67,685
Chicago Great Western—Southwestern Branch	22.596	7,564	170,916
Creston, Winterset & D. M. Ry.	7.45	500	3,725
Van Buren	80.20		656,052
Chicago, Burlington & Quincy—Ft. Madison Branch	14.72	8,544	125,767
Chicago, Burlington & Quincy—Chi., Burl. & K. C.	27.33	8,544	233,507
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	7,795	35,077
Chicago, Rock Island & Pacific—Keokuk & Des Moines	33.65	7,795	262,301
Wapello	115.406		905,561
Chicago, Mil. & St. P.—K. C. Division	27.31	8,163	222,931
Chicago, Milwaukee & St. Paul—Muscatine Line	13.87	8,163	113,220
Chicago, Burlington & Quincy—Main Line	26.723	8,544	228,321
Chicago, Rock Island & Pacific—Southwestern Div.	7.72	7,795	60,177
Chicago, Rock Island & Pacific—Keokuk & Des Moines	29.97	7,795	233,616
Wabash—Main Line	9.803	4,820	47,250
M. & St. L. Ry.—Iowa Central—Main Line	.01	4,616	46
Warren	112.159		912,942
Chi., Burl. & Quincy—Albia, K. & D. M. & D. M. & K.	7.696	8,544	65,754
Chicago, Burl. & Quincy—Chariton, D. M. & Southern	21.439	8,544	183,174
Chicago, Burl. & Quincy—Des Moines & K. C.	27.357	8,544	233,738
Chicago Great Western—Southwestern Branch	15.787	7,564	119,412
Chicago, Rock Island & Pacific—D. M., Indianola & W.	26.52	7,795	206,723
C., R. I. & P. Ry.—St. P. & K. C. Short Line	13.36	7,795	104,141

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Washington	128.483		994,082
Chicago, Milwaukee & St. Paul—Muscatine Line	26.20	8,163	213,870
Muscatine & Iowa City Ry. Co. and Burlington, Cedar Rapids & Northern—Muscatine Division	4.31	7,795	33,596
Muscatine & Iowa City Ry. Co. and Burlington, Cedar Rapids & Northern—Iowa City & Western	21.01	7,795	163,772
Chicago, Burlington & Quincy—Burlington & Western	13.875	8,544	118,548
Chicago, Burlington & Quincy—Burlington & Northw'rn	13.014	8,544	111,191
Chicago, Rock Island & Pacific—Southwestern Div.	24.10	7,795	187,850
Chicago, Rock Island & Pacific—Oskaloosa Division	14.25	7,795	111,078
Minneapolis & St. Louis—Iowa Cent., Eastern Division	11.724	4,616	54,118
Wayne	94.133		766,797
Chicago, Burlington & Quincy—Chariton Branch	6.893	8,544	58,896
Chicago, Burlington & Quincy—Keokuk & Western	29.86	8,544	255,123
Chicago, Rock Island & Pacific—Southwestern Division	27.76	7,795	216,389
Chicago, Milwaukee & St. Paul—Kansas City Div.	14.96	8,163	122,118
C., R. I. & P. Ry.—St. P. & K. C. Short Line	14.66	7,795	114,274
Webster	226.672		1,884,761
Chicago Great Western—Mason C. & Ft. D.—Main Line	27.731	7,564	209,757
Minneapolis & St. Louis—Des Moines & Ft. Dodge	32.47	4,616	149,882
Chicago, Rock Island & Pacific—Gowrie & Northwestern	7.41	7,795	57,760
Dubuque & Sioux City—Main Line	27.34	7,544	206,252
Dubuque & Sioux City—Omaha District	5.97	7,544	45,037
Minneapolis & St. Louis—Main Line	35.21	4,616	162,529
Chicago & North-Western—Toledo & Northwestern	25.96	9,774	253,733
Chicago Great Western—Lehigh Branch	15.751	7,564	119,140
Ft. Dodge, Des Moines & Southern	48.83	3,700	180,671
Winnebago	58.56		412,589
Burlington, C. R. & Nor.—Germania Division	4.92	7,795	38,351
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	21.29	7,795	165,955
Minneapolis & St. Louis—Main Line	20.92	4,616	96,567
Chicago & North-Western—Iowa, Minn. & Northwestern	11.43	9,774	111,716
Winneshiek	82.72		666,469
Burlington, Cedar Rapids & Nor.—Milwaukee Division	1.06	7,795	8,262
Burl., Cedar Rapids & Nor.—Chicago, Decorah & Minn.	22.94	7,795	178,817
Chicago, Milwaukee & St. Paul—Iowa & Minn. Div.	16.96	8,163	138,444
Chicago, Milwaukee & St. Paul—Decorah Branch	9.54	8,163	77,875
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.75	8,163	242,849
Chicago, Milwaukee & St. Paul—Davenport & N. W.	2.47	8,163	20,162
Woodbury	148.97		1,308,082
Chicago & North-Western—Maple River Branch	45.21	9,774	441,882
Chicago & North-Western—Sioux City & Pac. Branch	22.32	9,774	218,155
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.96	8,163	260,889
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	5.63	8,163	45,967
Sioux City Bridge Company	1.00	7,500	7,500
Sioux City Terminal Railway	1.57	10,000	15,700
Great Northern Railway	6.85	6,490	44,457
Chicago, St. Paul, Minn. & Omaha—Main Line	.81	14,056	11,385
Dubuque & Sioux City—Main Line	6.12	7,544	46,169
Dubuque & Sioux City—Onawa Branch	25.94	7,544	195,691
C. & N. W.—Hawarden Branch (on C., St. P., M. & O. tracks)	1.56	9,774	15,247
Worth	62.378		469,739
Burlington, Cedar Rapids & Nor.—Main Line	6.80	7,795	53,096
Chicago Great Western—Mason C. & Ft. D.—Main Line	16.657	7,564	125,966
M. & St. L. Ry.—Iowa Central—Main Line	13.531	4,616	62,459
Minneapolis & St. Louis—Main Line	.34	4,616	1,569
Chicago & North-Western—Iowa, Minn. & N. W.	13.78	9,774	134,685
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	8,163	91,997

TABLE NO. 6—CONTINUED.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Wright	130.190		1,001,842
Minneapolis & St. Louis—Belmond Branch	15.612	4,616	72,064
Chicago & North-Western—Toledo & Northwestern	23.85	9,774	233,109
C. R. I. & P., B. C. R. & N.—C. R., I. F. & N. W.	45.04	7,795	351,086
Chicago Great Western—Mason City & Ft. D.—Main L.	33.426	7,564	252,834
Chicago Great Western—M. C. & Ft. D.—Oelwein-Clarion	12.262	7,564	92,749

Notes.—For total railway assessment see Tables No. 's 1 and 2.

TABLE NO. 7.—RAILWAY EARNINGS AND TAXES.

Abstract of Reports of Railway Companies for the Year Ending December 31, 1916, by Divisions.

Name of Road	Miles—Main Track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1916 in Iowa
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
<i>Atchison, Topeka & Santa Fe Ry.</i>	19,890	\$ 820,245.51	\$ 41,239.09	\$ 493,373.13	\$ 24,805.08	\$ 326,872.38	\$16,434.01			\$ 30,479.00
<i>Atlantic Northern Railway Co.</i>	17,000	36,896.40	2,170.38	54,749.89	3,220.58			\$17,853.45	\$1,050.20	1,340.07
<i>Atlantic Southern Railway Co.</i>	36,550	**								
<i>Iowa Southern Utilities Co.</i>	31,940	126,552.89	3,962.20	90,227.42	2,824.90	36,325.47	1,137.30			4,956.78
<i>Chicago, Anamosa & Northern Ry.</i>	†									
<i>Chicago, Burlington & Quincy Ry.</i>										
(a) Main Line.....	273,569									
(b) Ft. Madison Branch.....	56,030									
(c) A. K. & D. M. & D. M. & K.	67,807									
(d) Chariton, D. M. & S.	30,490									
(e) Chariton Branch.....	26,541									
(f) Leon, Mt. Ayr & S. W.	54,281									
(g) Creston Branch.....	42,680									
(h) Creston & Northern.....	26,336									
(i) Western Iowa R. R.	20,365									
(j) Nebraska City Branch.....	39,209									
(k) Red Oak & Atlantic R. R.	17,992									
(l) Nebraska City, Sidney & N. E.	21,057									
(m) Hastings & Avoca R. R.	15,727									
(n) Northern Division.....	532									
(o) Burlington & Western R. R.	83,330									
(p) Burlington & N. W.	38,678									
(q) D. M. & Kansas City.....	94,398									
(r) St. Louis, Keokuk & N. W.	51,000									
(s) Keokuk & St. Paul B. R.	42,326									
(t) Keokuk & Western.....	73,240									
(u) Humeston & Shenandoah.....	95,740									
(v) Chicago, Burlington & K. C.	77,640									
(w) K. C., St. Joe & C. B.	56,020									
(x) Clarinda, C. S. & S. W.	17,760									
(y) Brownsville & Nodaway Valley.....	25,228									
(z) Tarkio Valley R. R.	2,174									
(a ¹) Iowa & St. Louis R. R.	5,430									
(a ²) C., B. & Q. on D., R. I. & N.W.		87,790.21		139,094.61						
Totals and averages.....	1,365,602	\$13,166,736.59	9,641.70	\$ 8,331,153.81	\$ 6,100.71	\$ 4,835,582.78	3,540.99			\$ 582,032.57
<i>Chicago Great Western Ry.</i>										
(a) Main Line.....	142,493									
(b) Southwest Branch.....	228,194									
(c) Cedar Falls Branch.....	7,526									
(d) Waverly Branch.....	21,871									
Mason City & Fort Dodge.....										
(e) Main Line.....	233,940									
(f) Oelwein-Clarion Branch.....	96,896									
(g) Lehigh Branch.....	15,751									
(h) Wisconsin, Minn. & Pacific.....	22,505									
Totals and averages.....	769,176	\$ 8,411,835.50	\$ 10,936.16	\$ 6,213,344.76	\$ 8,077.92	\$ 2,198,490.74	\$ 2,858.24			\$ 268,687.10
<i>Chicago, Milwaukee & St. P. Ry.</i>										
(a) Chicago & Council Bluffs Div.	344,110									
(b) Green Island Branch.....	12,900									
(c) Kansas City Division.....	157,680									
(d) Sioux City Branch.....	90,270									
(e) Dubuque Division.....	136,180									
(f) Cascade Branch.....	35,620									
(g) Volga Branch.....	58,210									
(h) Waukon Branch.....	22,810									
(i) Davenport & Northwestern.....	151,070									
(j) Dubuque & Southwestern.....	43,630									
(k) Maquoketa Branch.....	32,190									
(l) Clinton Branch.....	10,580									
(m) Iowa & Minnesota Div.	41,340									
(n) Decorah Branch.....	9,540									
(o) Austin Branch.....	27,950									
(p) Iowa & Dakota Div.	291,490									
(q) Elkader Branch.....	19,200									
(r) Spirit Lake Branch.....	20,030									
(s) Eden Branch.....	8,690									
(t) Sioux City & Dakota Div.	40,550									
(u) D. M. Division—Main Line.....	156,430									
(v) D. M. Division—Boone Line.....	35,010									
(w) D. M. Div.—Storm Lake Branch.....	38,580									

†Not reported.
**Not in operation.

TABLE No. 7—Continued

Name of Road	Miles Main Track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in Iowa 1916
		Total	Per mile	Total	Per mile	Net Earnings		Net Loss		
						Total	Per mile	Total	Per mile	
†(x) Muscatine Line	76.940									
(y) Phildia Line	6.690									
Totals and averages	1,867.340	\$18,470,260.93	\$ 9,891.21	\$13,300,606.60	\$ 7,122.75	\$ 5,169,654.27	\$ 2,768.46			\$ 716,649.44
<i>Chicago & Northwestern Ry.</i>										
(a) Main Line	350.320									
(b) Iowa Midland Branch	70.980									
(c) Stanwood & Tipton Branch	8.500									
(d) Ottumwa, C. F. & St. P.	60.360									
(e) Moingona Branch	10.000									
(f) Southern Iowa Branch	21.550									
(g) Maple River Branch	179.040									
(h) Boyer Valley Branch	24.770									
(i) Soldier River Branch	61.310									
(j) Fox Lake Branch	33.270									
(k) Iowa Ry. Coal & Mfg. Co.	3.250									
(l) Des Moines & Minneapolis Br.	57.340									
(m) Iowa Southwestern Branch	57.630									
(n) Iowa, Minn. & N. W. Branch	140.830									
(o) Sioux City & Pacific Branch	80.470									
(p) Alden Branch	26.400									
(q) Toledo & N. W. Branch	383.200									
(r) Hawarden Branch	28.150									
(s) Iowa Southern Branch	13.260									
Totals and averages	1,610.630	\$22,920,841.60	\$ 14,230.98	\$16,684,566.03	\$ 10,359.03	\$ 6,236,275.57	\$ 3,871.95			\$ 793,776.64
<i>Chicago, Rock Island & Pacific Ry.</i>										
(a) Iowa Division	318.370	\$ 6,833,665.39	\$ 21,464.54	\$ 4,282,337.21	\$ 13,450.82	2,551,328.18	8,013.72			
(b) Southwestern Division	192.590	3,580,691.76	18,592.30	2,342,468.26	12,162.98	1,238,223.50	6,429.32			
(c) Oskaloosa Division	79.430	271,200.01	3,414.33	270,834.82	3,409.73	365.19	4.60			
(d) Wilton Branch	11.970	41,607.47	3,475.98	23,859.65	1,993.29	17,747.82	1,482.69			

(e) Newton & Monroe Branch	17.020	25,956.53	1,525.06	39,550.92	2,323.79			13,594.39	798.73	
(f) Des Moines, I. & W. Branch	47.080	206,461.18	4,385.32	185,254.74	3,934.89	21,206.44	450.43			
(g) Guthrie Center Branch	14.510	37,312.16	2,571.48	51,359.40	3,539.59			14,047.24	968.11	399,275.03
(h) Audubon Branch	25.230	86,704.33	3,436.56	69,630.46	2,759.83	17,973.87	676.73			
(i) Griswold Branch	14.240	36,175.57	2,540.42	35,295.69	2,478.63	879.88	61.79			
(j) Carson Branch	17.730	47,685.26	2,689.52	46,835.64	2,641.60	849.62	47.92			
(k) Harlan Branch	11.890	23,998.85	2,018.41	28,075.35	2,361.26			4,076.50	342.85	
(l) Keosauqua Branch	4.500	7,494.03	1,665.34	15,933.81	3,540.85			8,439.78	1,875.51	
(m) Keokuk & Des Moines	162.320	683,498.67	4,210.81	480,092.01	2,957.69	203,406.66	1,253.12			
(n) Gowrie & Northwestern	109.720	388,992.34	3,545.32	326,971.14	2,980.05	62,021.20	565.27			
<i>Burlington, Cedar Rapids & N. Ry.</i>										
(o) Main Line	228.680	3,177,530.87	13,632.72	2,024,439.29	8,852.72	1,093,091.58	4,780.00			
(p) Muscatine Division	30.580	34,125.00	1,115.92	46,953.81	1,535.44			12,828.81	419.52	
(q) Milwaukee Division	94.150	240,258.85	2,551.87	318,814.14	3,386.23			78,555.29	834.36	
(r) Pacific Division	47.770	383,609.66	8,030.35	288,790.27	6,045.43	94,819.39	1,984.92			
(s) Iowa City & Western	73.630	71,379.84	969.44	128,095.58	1,739.72			56,715.74	770.28	
(t) Cedar Rapids & Clinton Br.	78.420	128,663.70	1,640.70	189,796.96	2,420.26			61,133.26	779.56	382,848.01
(u) Chicago, Decorah & Minnesota	23.250	43,633.04	1,876.69	124,094.90	5,337.42			80,461.86	3,460.73	
(v) Davenport, Iowa & Dakota	29.920	66,332.46	2,216.99	58,356.51	1,950.42	7,975.95	266.57			
(w) Germania Division	24.700	33,406.87	1,352.50	56,355.84	2,743.45			20,830.38	410.37	
(x) Garner Division	50.760	118,427.20	2,333.08	139,257.58	2,281.61			22,948.97	929.11	
(y) Waverly Short Line	5.680	18,863.43	3,321.02	22,533.26	3,967.12			3,669.83	646.10	
(z) Cedar Rapids, I. F. & N. W.	305.380	1,512,560.47	4,953.04	1,248,498.96	4,088.34	264,061.51	864.70			
St. Paul & Kansas City Short Line	182.815	1,590,015.80	8,697.40	1,264,729.48	6,918.08	325,286.32	1,779.32			69,512.11
Totals and averages for system	2,202.335	\$19,630,250.74	\$ 8,913.39	\$14,109,215.68	\$ 6,406.48	\$ 5,521,035.06	\$ 2,506.91			\$ 851,635.15
<i>Chicago, St. Paul, M. & O. Ry.</i>										
(a) Main Line	58.530									
(b) Rock River Branch	17.440									
Totals and averages	75.970	\$ 1,323,934.56	\$ 17,792.43	\$ 896,708.37	\$ 12,050.91	\$ 427,226.19	\$ 5,741.52			\$ 52,690.28

Note.—Of the main track mileage listed above to the C. St. P., M. & O. Ry. 1.56 miles main line is reported as being used by that company as side track only, but is used by the C. & N. W. Ry. as main track. This mileage is not used in computing per mile earnings and expenses of the C., St. P., M. & O. Ry.

*The above figures for Clinton Branch include earnings of \$83,992.28 and operating expenses of \$141,530.73 reported for the Davenport, Rock Island & North Western Ry.

†The above figures for Muscatine line include earnings of \$316,280.29 and operating expenses of \$244,475.05 on the mileage of the Chicago, Rock Island & Pacific Railway over which the C., M. & St. P. have trackage rights only.

TABLE No. 7—Continued

Name of Road	Miles Main Track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes paid in 1916 in Iowa
		Total	Per Mile	Total	Per Mile	Net Earnings		Net Loss		
						Total	Per Mile	Total	Per Mile	
<i>Colfax Northern Ry.</i>	7.414	\$ 28,605.91	\$ 3,858.36	\$ 35,674.63	\$ 4,811.79			7,068.72	963.43	1,128.17
<i>Creston, Winterset & Des M. Ry.</i>	20.550	4,596.91	223.69	10,323.10	502.34			5,726.19	278.65	†
<i>Davenport, R. I. & N. W.</i>	33.910	62,109.67	1,831.60	48,024.02	1,416.22	14,085.65	415.38			14,095.66
Note.—In addition to the above the C. B. & Q. Ry. reported earnings of \$87,790.21 and operating expenses of \$139,094.61, and the C. M. & St. P. Ry. Co. reported earnings of \$83,992.28 and operating expenses of \$141,530.73 for mileage of D., R. I. & N. W. Ry. in Iowa.										
<i>Des Moines Terminal Co.</i>	910	22,352.40	24,563.08	7,294.23	8,015.64	15,058.17	16,547.44			2,456.11
<i>Des Moines Union Ry.</i>	4.175	551,609.38	132,122.01	325,127.41	77,874.84	226,481.93	54,247.17			43,388.41
<i>Dubuque & Sioux City R. R.</i>										
(a) Main Line.....	327.590									
(b) Omaha Division.....	133.080									
(c) Cedar Rapids Branch.....	41.850									
(d) Onawa Branch.....	60.490									
(e) Sioux Falls Branch.....	70.110									
(f) Mona Branch.....	75.940									
(g) Stacyville Branch.....	7.930									
Totals and averages.....	710.900	\$ 6,893,237.64	\$ 9,614.13	\$ 6,122,424.52	\$ 8,539.06	\$ 770,813.12	\$ 1,075.07			\$ 250,378.19
<i>Dunleith & Dubuque Bridge Co.</i>	1.010	†								
<i>Great Northern Ry.</i>	77.860	522,205.67	6,706.98	394,841.80	5,071.17	127,363.87	1,635.81			28,201.18
<i>Iowa Northern Ry.</i>	†									
<i>Iowa & Omaha Short Line Ry.</i>	†									
<i>Iowa & Southwestern Ry.</i>	†									
<i>Iowa Transfer Ry.</i>	210	13,923.98	66,304.67	11,542.57	54,964.62	2,381.41	11,340.05			564.96
<i>Manchester & Oneida Ry.</i>	8.028	23,377.32	2,911.97	21,158.52	2,635.59	2,218.80	276.38			1,069.84
<i>Minneapolis & St. Louis R. R.</i>										
(a) Iowa Division.....	211.590									
(b) Iowa Central Ry.....	450.710									
(c) Des Moines & Ft. Dodge Div.....	137.620									
Totals and averages.....	709.920	\$ 5,247,693.57	\$ 6,560.27	\$ 3,654,495.30	\$ 4,568.57	\$ 1,593,198.21	\$ 1,991.70			\$ 197,557.27

<i>Missouri Iron Co.</i>	3.140	†								
<i>Muscatine, Burlington & Southern Ry.</i>	47.800	165,582.14	3,464.06	134,308.13	2,809.79	31,274.01	654.27			4,749.47
<i>Omaha Bridge & Terminal Ry.</i>	500	†								4,686.99
<i>Sioux City Bridge Co.</i>	1.000	†								
<i>Sioux City Terminal Ry.</i>	1.570	168,357.00	107,233.76	157,335.75	100,213.85	11,021.25	7,019.91			1,413.00
<i>Tabor & Northern Ry.</i>	10.750	27,321.58	2,541.54	25,376.16	2,360.57	1,945.42	180.97			1,702.80
<i>Union Pacific Ry.</i>										
(a) Main Line.....	2.060									
(b) Union Avenue Line.....	1.720									
Totals and averages.....	3.780	\$ 129,187.42	\$ 62,712.34	\$ 149,448.02	\$ 72,547.58			\$20,260.60	\$9,835.24	\$ 42,000.00

Note.—The earnings per mile are computed on the mileage producing earnings, viz.: 2.06 miles.

<i>Wabash Railroad.</i>										
(a) Main Line.....	43.310	220,966.07	5,101.96	231,713.99	5,350.12			10,747.92	248.16	
(b) Des Moines & St. Louis.....	93.830	486,819.17	5,188.31	510,498.34	5,440.67			23,679.17	252.36	
(c) Omaha & St. Louis.....	65.730	343,433.00	5,224.90	360,137.78	5,479.04			16,704.78	254.14	
(d) Coal Switches.....	9.360									
Totals and averages.....	212.230	\$ 1,051,218.24	\$ 5,181.73	\$ 1,102,350.11	\$ 5,433.77			\$61,131.87	\$ 252.04	\$ 52,401.59

Note.—Mileage of coal switches not used in computing averages.

<i>Inter-Urban Lines</i>										
<i>Albia Light & Ry. Co.</i>	10.000	25,483.20	2,548.32	20,350.69	2,065.07	5,132.51	513.25			2,711.17
<i>Cedar Rapids & Iowa City Ry. Co.</i>	45.410	278,600.48	6,135.22	175,402.80	3,862.05	103,197.68	2,272.57			14,087.43
<i>Cedar Rapids & Marion City Ry. Co.</i>	21.940	302,884.44	13,805.12	205,288.56	9,356.81	97,595.88	4,448.30			17,804.31
<i>Charles City Western Ry. Co.</i>	23.350	78,527.31	3,363.05	49,837.25	2,134.36	28,690.06	1,223.69			4,561.57
<i>Clinton, Dav'p't & Muscatine R. Co.</i>	58.320	291,085.84	4,991.18	201,469.22	3,454.55	89,616.62	1,536.63			8,642.40
<i>*Ft. Dodge, D. M. & So. R. R. Co.</i>	139.470	1,072,276.43	8,692.25	719,667.02	5,833.87	352,609.41	2,858.38			23,965.89
<i>Inter-Urban Railway Co.</i>	61.220	392,764.76	6,415.63	336,198.52	5,491.65	56,566.24	923.98			13,905.26
<i>Mason City & Clear Lake R. R. Co.</i>	14.620	129,102.52	8,830.54	86,873.19	5,942.08	42,229.33	2,888.46			5,573.18
<i>Oskaloosa & Buxton Elec. Ry. Co.</i>	2.300	7,598.40	3,306.65	6,792.30	2,963.17	806.10	356.48			720.00
<i>Tama & Toledo Ry. Co.</i>	2.950	16,238.09	5,504.44	12,044.74	4,082.96	4,193.35	1,421.48			
<i>Waterloo, Cedar Falls & N. Ry.</i>	111.850	817,432.67	7,308.29	406,842.49	3,637.39	410,590.18	3,670.90			16,682.27
Totals for the State.....	491.430	\$ 3,411,904.14	\$ 7,178.31	\$ 2,220,766.78	\$ 4,672.15	\$ 1,191,227.36	\$ 2,506.16			\$ 108,713.48
State totals and averages.....	9,948.180	\$99,818,933.55	\$ 10,087.97	\$72,373,670.12	\$ 7,314.28	\$27,445,263.43	\$ 2,773.69			\$3,948,080.75

Note.—The per mile earnings and expenses were computed on mileage reporting earnings, viz., 475.32 miles.

†Not reported.
 ‡Included in report of Dubuque & Sioux City R. R. Co.
 *Includes 1.47 miles formerly reported by Des Moines Western Railway Co.

TABLE NO. 8.—RAILROAD BUSINESS.

Abstract of Reports of Railway Companies for Entire System for the Year Ending December 31, 1916.

Table with 9 columns: Name of Road, Miles of main track system, Gross Earnings for System (Total, Per mile), Operating Expenses for System (Total, Per mile), Net Earnings for System (Total, Per mile), Taxes paid in 1916. Rows include Atchison, Topeka & Santa Fe Ry., Chicago, Burlington & Quincy Ry., etc., ending with Totals.

aThe Chicago, Burlington & Kansas City; Humeston & Shenandoah; Keokuk & Western; St. Louis, Keokuk & North-Western; 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.
bThe Mason City & Ft. Dodge Railroad and the Wisconsin, Minnesota & Pacific are included in the Chicago Great Western System.
cThe Toledo & Northwestern Railway is included in Chicago & North-Western system.
dNot reported separately.
eThe Iowa Central and The Des Moines & Ft. Dodge Railway are included in the Minneapolis & St. Louis system.

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 9.—REPORTS BY YEARS.

Comparative Statement of Assessments of Railroad Property, Earnings and Taxes Reported in the State of Iowa for the Years 1889 to 1917, Inclusive.

Table with 12 columns: Date Reported, Miles of road, Assessed Value (Total, Per mile), Gross Earnings (Total, Per mile), Per cent of assessment to gross earnings, Net Earnings (Total, Per mile), Per cent of assessment, net earnings, Taxes paid, Taxes per mile of road, Per cent of taxes on gross earnings, Per cent of net earnings. Rows range from 1889 to 1913.

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE No. 9.—Continued

Date Reported	Miles of road	Assessed Value		Gross Earnings		Per centage of gross earnings to net earnings	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				
1914	9,973,231	78,609,112	7,868	87,815,833	8,819	89.6	30,633,997	2,075	3,138,504.27	315	.036	.152
1915	9,968,456	78,880,376	7,875	89,950,216	8,999	87.7	23,692,491	2,310	3,506,436.26	360	.040	.156
1916	10,029,383	78,865,568	7,863	89,065,425	8,879	88.6	22,672,467	2,261	3,654,123.00	364	.041	.161
1917	9,980,89	78,701,879	7,883	99,318,563	10,001	78.8	27,445,263	2,750	3,945,090.00	395	.040	.144

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 of 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.

Note.—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 9,799,636.3 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.

TABLE NO. 10—CLASSIFICATION.

The following is the classification of Railways doing business in Iowa as classified by the Executive Council July 24, 1917, 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 Ry. Co.
 Cedar Rapids & Marion City Railway.
 Chicago, Burlington & Quincy Railway.
 Chicago Great Western Railway.
 Chicago, Milwaukee & St. Paul Railway.
 Chicago & North-Western Railway.
 Chicago, Rock Island & Pacific Railway.
 Chicago, St. Paul, Minneapolis & Omaha Railway.
 Clinton, Davenport & Muscatine Ry.
 Des Moines Terminal Company.
 Des Moines Union Railway.
 Des Moines Western Railway.
 Dubuque & Sioux City Railroad.
 Dunleith & Dubuque Bridge Co.
 Fort Dodge, Des Moines & Southern Railway.
 Great Northern Railway.
 Inter-Urban Railway.
 Iowa Transfer Railway.
 Mason City & Clear Lake Railroad Company.
 Minneapolis & St. Louis Railroad.
 Sioux City Terminal Railway.
 Tama & Toledo Railway Company.
 Union Pacific Railroad.
 Wabash Railroad.
 Waterloo, Cedar Falls & Northern Railway.

CLASS "B" RAILROADS.

Charles City Western Railway Company.
 Colfax Northern Railway.
 Iowa Southern Utilities Company.
 Muscatine, Burlington & Southern Ry. Co.
 Oskaloosa & Buxton Electric Ry.

CLASS "C" RAILROADS.

Albia Light & Railway Co.
 Atlantic Northern Railway.
 Creston, Winterset & Des Moines Railway.
 Davenport, Rock Island & Northwestern Railway.
 Manchester & Oneida Railway.
 Tabor & Northern Railway.

TABLE NO. 11—EXPRESS COMPANIES.

Statement of Assessment of Express Property as Fixed by the Executive Council, July 24, 1917.

Counties	Adams		American		Wells Fargo	
	Miles	Value	Miles	Value	Miles	Value
Adair	28.684	\$ 803.15	8.520	\$ 272.64		
Adams	29.862	836.13				
Allamakee			1.720	55.04	62.940	\$ 1,762.32
Appanoose	65.870	1,844.36	29.890	956.48	55.321	1,548.99
Audubon			34.690	1,110.08		
Benton			65.500	2,096.00	35.820	1,002.96
Black Hawk			74.170	2,373.44	192.443	2,868.40
Boone	27.650	774.20	67.150	2,148.80	25.300	708.40
Bremer			29.310	937.92	64.167	1,796.68
Buchanan			59.430	1,901.76	20.003	560.08
Buena Vista	20.120	563.36	53.170	1,701.44	22.650	634.20
Butler			77.120	2,467.84	27.743	776.80
Calhoun			94.320	3,018.24	59.658	1,670.42
Carroll			60.180	1,925.76	59.046	1,653.29
Cass	13.652	382.26	57.50	1,840.00		
Cedar			84.590	2,706.88	3.960	110.88
Cerro Gordo	24.351	681.83	55.476	1,775.23	64.634	1,809.75
Cherokee			57.210	1,830.72		
Chickasaw			7.010	224.32	51.856	1,451.97
Clarke	46.420	1,299.76				
Clay	26.550	743.40	31.670	1,013.44	51.490	1,441.72
Clayton					132.280	3,708.84
Clinton	9.120	255.36	98.980	3,165.76	89.550	2,507.40
Crawford			112.980	3,615.36	45.642	1,277.98
Dallas	26.980	755.44	17.540	561.28	78.040	2,185.12
Davis	15.450	432.60	23.750	790.00	26.246	734.89
Decatur	96.712	2,707.94				
Delaware			44.050	1,409.60	70.562	1,975.74
Des Moines	56.796	1,590.29	21.180	677.76		
Dickinson	7.920	221.76	29.820	954.24	12.330	345.24
Dubuque	.532	14.80	31.430	1,005.76	91.304	2,556.51
Emmet	18.990	530.04	55.000	1,760.00		
Fayette			44.760	1,432.32	87.401	2,447.23
Floyd			39.580	1,266.56	24.820	694.96
Franklin	43.005	1,204.14	38.638	1,236.42	24.679	691.01
Fremont	61.663	1,726.56			8.740	244.72
Greene	23.060	645.68	25.300	809.60	27.360	766.08
Grundy			57.500	1,840.00	7.922	221.82
Guthrie			33.810	1,081.92	36.550	1,023.40
Hamilton			81.44	2,606.08		
Hancock	38.796	1,086.29	45.750	1,464.00	24.150	676.20
Hardin	28.769	805.53	130.084	3,842.68		
Harrison			105.270	3,368.64	8.959	250.85
Henry	75.631	2,117.67				
Howard					38.921	1,089.79
Humboldt	29.760	833.28	60.130	1,924.16		
Ida			40.380	1,292.16		
Iowa			25.250	808.00	32.680	915.04
Jackson			14.600	467.20	75.110	2,103.08
Jasper	33.172	928.81	68.920	2,205.44	31.886	892.81
Jefferson	57.162	1,600.54	26.370	843.84	4.020	112.56
Johnson				2,919.04		
Jones			27.750	888.00	72.920	2,041.76
Keokuk	39.786	1,114.00	74.040	2,369.29	40.140	1,123.92
Kossuth	22.351	625.83	97.960	3,134.72	24.350	681.80

TABLE No. 11—CONTINUED.

Counties	Adams		American		Wells Fargo	
	Miles	Value	Miles	Value	Miles	Value
Lee	112.626	3,153.53	27.180	869.76	19.890	556.92
Linn			126.96	4,062.72	71.350	1,997.80
Louisa	49.625	1,389.50	42.140	1,348.48	6.110	171.08
Lucas	49.645	1,390.06	20.310	649.92		
Lyon			79.520	2,544.64	12.460	348.88
Madison	12.379	346.61	21.400	684.80	19.466	545.06
Mahaska	73.817	2,066.88	85.400	2,732.80		
Marion	40.007	1,120.20	43.540	1,393.28	39.000	1,092.00
Marshall	65.745	1,840.86	25.990	831.68	56.808	1,590.62
Mills	75.737	2,120.64			25.940	726.32
Mitchell			30.650	980.80	43.935	1,230.18
Monona			86.170	2,757.44	27.530	770.84
Monroe	63.101	1,766.83	15.660	501.12	32.410	927.48
Montgomery	48.427	1,355.96	16.44	526.08		
Muscatine	7.720	216.16	121.230	3,879.36	33.780	945.84
O'Brien			72.500	2,320.00	24.020	672.56
Oseola			57.600	1,843.20		
Page	81.682	2,287.09			37.010	1,036.28
Palo Alto	20.490	573.72	30.030	960.96	24.340	681.52
Plymouth			72.830	2,330.56	15.000	420.00
Pocahontas	16.740	468.72	63.350	2,027.20	11.010	308.28
Polk	30.298	848.34	116.904	3,740.93	103.367	2,894.28
Pottawattamie	17.580	492.24	105.520	3,376.64	68.243	1,910.80
Poweshiek	36.563	1,024.61	59.420	1,901.44		
Ringgold	55.910	1,565.48			23.899	669.17
Sac			88.380	2,828.16	19.150	536.20
Scott	24.790	694.12	96.220	3,079.14	70.650	1,978.20
Shelby			38.84	1,242.88	56.884	1,592.75
Sioux			74.23	2,375.36	54.960	1,538.60
Story	19.476	545.33	96.183	3,077.86	24.060	690.48
Tama			96.070	3,074.24	41.986	1,175.61
Taylor	55.068	1,540.22			5.779	161.81
Union	43.443	1,216.40			22.596	632.69
Van Buren	42.050	1,177.40	38.150	1,220.80		
Wapello	26.723	748.25	37.690	1,206.08	50.983	1,427.52
Warren	56.492	1,581.78	39.880	1,276.16	15.787	442.04
Washington	38.613	1,081.16	63.670	2,037.44	26.200	733.60
Wayne	36.753	1,029.08	42.420	1,357.44	14.960	418.88
Webster	67.680	1,895.04	115.51	3,696.32	43.482	1,217.50
Winnebago	20.920	585.76	37.640	1,204.48		
Winneshiek			24.000	768.00	58.720	1,644.16
Woodbury	2.500	70.00	100.400	3,212.80	37.590	1,052.52
Worth	13.871	388.39	20.580	658.56	27.927	781.95
Wright	15.612	437.14	68.890	2,204.48	45.688	1,279.26
Totals	2,290.807	\$ 64,142.60	4,901.557	\$156,849.83	3,137.153	\$ 88,140.28

GREAT NORTHERN.

Lyon		18.420	\$ 515.76
Plymouth		25.290	708.12
Sioux		27.300	764.40
Woodbury		6.850	191.80
Totals		77.860	\$ 2,180.08

The taxable value per mile was fixed as follows: Adams Express Company, \$28.00; American Express Company, \$32.00; Great Northern Express Company, \$28.00; Wells Fargo & Company, Express, \$28.00.

IOWA METHOD OF ACCOUNTING.

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

I. WITH RESPECT TO GROSS EARNINGS.

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

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

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

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

II. WITH RESPECT TO NET EARNINGS.

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

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

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

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

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

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

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

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

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

(10) Neither interest or taxes shall be charged to "maintenance" or "operation."

LAWS

Governing the Assessment and Taxation of a Railway Property.

GENERAL PROVISIONS.

[Code of Iowa.]

Section 1308. 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 G. A., ch. 30, § 1.] [31 G. A., ch. 33, § 3.]

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

RAILROAD ASSESSMENT BY THE EXECUTIVE COUNCIL.

Section 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.

3a. The executive council shall by some convenient method of binding, arrange the statements required to be made under the provision of the preceding sections 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 third Monday in August of each year the council shall transmit to the county auditor of each county through and into which any railroad may extend, a statement showing the length of the main track within the county and the assessed value per mile of the same, as fixed by a ratable distribution per mile of the assessed valuation of the whole property.

Sec. 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 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 the 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 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, § 2.]

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 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 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 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 rail-

way companies 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 classification as herein prescribed shall be limited to compensation per mile for the transportation of any person with ordinary baggage not exceeding one hundred and fifty pounds in weight as follows: Class "A," two cents; class "B," two and one-

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

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