

State of Iowa

1920

FORTY-NINTH ANNUAL REPORT
OF THE
TAXABLE VALUATION
OF

RAILROAD PROPERTY

INCLUDING

Railroads, Steam and Electric; Equipment Car Lines,
Sleeping Car Lines, Electric Transmission Lines
and the American Express Company.

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July 19th, 1920

Compiled under Direction of
R. E. JOHNSON
Secretary of Executive Council

E. MAE SWEANY
2nd Assistant Sec'y

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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—E. J. Engel, W. E. Hodges, Chicago, Ill.
Secretary and Treasurer—Geo. W. Porter, Topeka, Kansas.
Federal Manager—W. E. Shurey, Chicago, Ill.
General Solicitor—Gardiner Lathrop, Chicago, Ill.
General Manager—F. C. Fox, Topeka, Kansas.
Assistant General Manager—E. Raymond, Topeka, Kansas.
Chief Engineer—H. W. Wagner, Topeka, Kansas.
Federal Auditor—W. E. Bailey, Chicago, Illinois.
Commissioner of Taxes—Geo. G. Tunell, Chicago, Ill.
Superintendents—Missouri Division—M. C. Blanchard, Marceline, Mo.; Illinois Division—R. H. Allison, Chillicothe, Ill.

ATLANTIC NORTHERN RAILWAY.

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

CHICAGO, BURLINGTON & QUINCY RAILROAD.

Federal Manager—C. G. Burnham, Chicago, Ill.
Federal Treasurer—W. W. Baldwin, Chicago, Ill.
General Solicitor—H. B. Scott, Chicago, Ill.
General Manager—E. P. Bracken, Chicago, Ill.
General Superintendent—F. H. Ustick, Burlington, Iowa.
Chief Engineer—W. L. Brockbridge, Chicago, Ill.
Federal Auditor—H. D. Foster, Chicago, Ill.
Tax Agent—A. E. Patten, Chicago, Ill.
Superintendents of Iowa Divisions—W. H. Young, Burlington, Iowa; J. P. Cummings, Ottumwa, Iowa; W. T. Sadler, Creston, Iowa; H. W. Hamm, Centerville, Iowa.

CHICAGO GREAT WESTERN RAILWAY.

President—S. M. Patton, Chicago, Ill.
Secretary—W. G. Lerch, Chicago, Ill.
Federal Treasurer—J. F. Coykendall, Chicago, Ill.
General Solicitor—W. H. Jacobs, Chicago, Ill.
Federal Manager—W. L. Park, Chicago, Ill.
Chief Engineer—C. G. Debs, Chicago, Ill.
Federal 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.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY.

Federal Manager—H. E. Hyman, Chicago, Ill.
Asst. to Federal Manager—D. L. Bush, Chicago, Ill.; J. W. Taylor, Chicago, Ill.
Secretary—E. W. Adams, Milwaukee, Wis.
Federal Treasurer—A. G. Loomis, Chicago, Ill.
General Solicitor—H. H. Field, Chicago, Ill.
General Managers—J. T. Gillick, Chicago, Ill.; H. B. Earling, Seattle, Wash.
Chief Engineer—C. F. Loweth, Chicago, Ill.
Federal Auditor—G. J. Bunting, Chicago, Ill.
Comptroller—J. Welch, Chicago, Ill.
Tax Commissioner—A. S. Duffley, Milwaukee, Wis.
General Superintendents—J. H. Foster, Minneapolis, Minn.; C. O. Bradshaw, Milwaukee, Wis.; W. M. Weidenhamer, Chicago, Ill.; W. B. Foster, Seattle, Wash.
Superintendents of Iowa Divisions—C. H. Marshall, Marion, Iowa; H. H. Ober,

TAXABLE VALUATION OF RAILROAD PROPERTY

Mason City, Iowa; N. P. Thurber, Ottumwa, Iowa; M. J. Larson, Sioux City, Iowa; E. W. Lolla, Des Moines, Iowa; W. M. Thurber, Dubuque, Iowa; W. J. Thiels, Minneapolis, Minn.

CHICAGO & NORTH WESTERN RAILROAD.

President—Wm. H. Finley, Chicago, Ill.
 Secretary—John D. Caldwell, Chicago, Ill.
 Comptroller—Lewis A. Robinson, Chicago, Ill.
 Treasurer—Arthur S. Pierce, New York, N. Y.
 Federal Manager—Samuel G. Strickland, Chicago, Ill.
 Federal Treasurer—Arthur B. Jones, Chicago, Ill.
 General Solicitor—James C. Davis, Chicago, Ill.
 General Manager—Frank Walters, Chicago, Ill.
 General Superintendent—George B. Vilas, Chicago, Ill.
 Chief Engineer—L. J. Putnam, Chicago, Ill.
 Federal Auditor—Charles D. Brandriff, Chicago, Ill.
 Tax Commissioner—Thomas A. Polley, Chicago, Ill.
 Superintendents of Iowa Divisions—P. O'Brien, Belle Plaine, Iowa; F. F. McCauley, Boone, Iowa; R. F. Armstrong, Mason City, Iowa; J. P. Cantillon, Eagle Grove, Iowa; K. H. McClure, Sioux City, Iowa.

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

President—Charles Hayden, New York, N. Y.
 Vice-Presidents—L. C. Fritch, Chicago, Ill.; M. L. Bell, New York, N. Y.
 Treasurer and Secretary—Carl Nyquist, Chicago, Ill.
 General Manager—C. W. Jones, Des Moines, Iowa.
 Comptroller—F. Nay, Chicago, Ill.
 General Counsel—M. L. Bell, Chicago, Ill.
 Chief Engineer—H. N. Clark, Chicago, Ill.
 Auditor—W. H. Burns, Chicago, Ill.
 Tax Commissioner—Theodore Newirk, Chicago, Ill.
 Superintendents of Iowa Divisions—A. T. Abbott, E. J. Gibson, Des Moines, Iowa; E. A. Hungerford, Cedar Rapids, Iowa; H. F. Redding, Trenton, Mo.; A. L. Haldeman, Manly, Iowa; C. E. Green, Estherville, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY.

Chairman of the Board—Marvin Hughtit, Chicago, Ill.
 President—James T. Clark, St. Paul, Minn.
 Vice-President and Assistant Secretary—S. A. Lynde, New York, N. Y.
 Secretary—J. D. Caldwell, Chicago, Ill.
 Assistant Secretary—George W. Bell, Hudson, Wis.
 Treasurer—Arthur S. Pierce, New York, N. Y.
 General Counsel—J. S. Sheehan, Chicago, Ill.
 Federal Manager—A. W. Trenholm, St. Paul, Minn.
 General Manager—J. J. O'Neil, St. Paul, Minn.
 General Superintendent—F. R. Pechin, St. Paul, Minn.
 Chief Engineer—H. Lettinghouse, St. Paul, Minn.
 Federal Auditor—Chas. Jensch, St. Paul, Minn.
 Tax Commissioner—T. A. Polley, Chicago, Ill.
 Superintendent Iowa Division—J. J. Prentiss, St. James, Minn.

COLFAX NORTHERN RAILROAD

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

CESTON, WINTERSET & DES MOINES RAILWAY.

Vice-President and Receiver—C. E. Wilson, Macksburg, Iowa.
 Auditor and General Manager—E. L. Hughes, Macksburg, Iowa.

DAVENPORT, ROCK ISLAND & NORTHWESTERN RAILWAY.

President—C. E. Perkins, Chicago, Ill.
 President—J. C. Hutchins, Chicago, Ill.
 Secretary and Treasurer—P. L. Hinrichs, Davenport, Iowa.
 General Manager—C. B. Rodgers, Davenport, Iowa.
 Federal Auditor—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.

TAXABLE VALUATION OF RAILROAD PROPERTY

General Superintendent—C. H. Hueston, Des Moines, Iowa.
 Auditor—J. C. Mobley, 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 Manager—J. A. Wagner, Des Moines, Iowa.
 Federal Auditor—T. S. Ford, Des Moines, Iowa.
 Chief Engineer—A. L. Morgan, Des Moines, Iowa.

DES MOINES WESTERN RAILWAY.

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

DUBUQUE & SIOUX CITY RAILROAD.

President—C. A. Peabody, New York, N. Y.
 Vice-Presidents—A. S. Baldwin, Chicago, Ill.
 Secretary and Assistant Treasurer—F. E. Couch, Dubuque, Iowa.
 Acting Treasurer—O. F. Nau, Chicago, Ill.
 General Solicitor—W. S. Horton, Chicago, Ill.
 General Manager—A. E. Clift, Chicago, Ill.
 General Superintendent—W. S. Williams, Waterloo, Iowa.
 Chief Engineer—F. L. Thompson, Chicago, Ill.
 Auditor—W. D. Beyer, Chicago, Ill.
 Land and Tax Commissioner—W. L. Tarbet, Chicago, Ill.
 Superintendents of Iowa Divisions—L. E. McCabe, Dubuque, Iowa; T. H. Sullivan, Fort Dodge, Iowa.
 General Counsel—Blewett Lee, New York, N. Y.

DUNLEITH & DUBUQUE BRIDGE COMPANY.

President—C. A. Peabody, New York, N. Y.
 Vice-President—A. S. Baldwin, Chicago, Ill.
 Secretary—F. E. Couch, Dubuque, Iowa.
 Acting Treasurer—O. F. Nau, Chicago, Ill.
 General Solicitor—W. S. Horton, Chicago, Ill.
 General Manager—A. E. Clift, Chicago, Ill.
 Chief Engineer—F. L. Thompson, Chicago, Ill.
 Auditor—W. D. Beyer, Chicago, Ill.
 Land and Tax Commissioner—W. L. Tarbet, Chicago, Ill.
 Superintendent Iowa Division—L. E. McCabe, Dubuque, Iowa.

GREAT NORTHERN RAILROAD.

President and Chairman of Board—L. W. Hill, St. Paul, Minn.
 Vice-Presidents—O. E. Martin, R. Budd, E. C. Lindley, St. Paul, Minn.; E. T. Nichols, New York, N. Y.
 Treasurer and Assistant Secretary—E. T. Nichols, New York, N. Y.
 Secretary and Assistant Treasurer—P. L. Paetold, St. Paul, Minn.
 General Counsel—E. C. Lindley, St. Paul, Minn.
 Comptroller—G. R. Martin, St. Paul, Minn.
 Right of Way Land and Tax Commissioner—James T. Maher, St. Paul, Minn.

IOWA & OMAHA SHORT LINE RAILWAY.

(Officers last reported. No report for 1919).

President—Geo. W. Adams, Council Bluffs, Iowa.
 Vice-President—G. L. Kirkwood, Guthrie Center, Iowa.
 Secretary—Peter Kallmann, 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 1919).
 President—W. S. Farquhar, Clarinda, Iowa.
 General Manager—A. F. Galloway, Clarinda, Iowa.

Vice-President—E. A. Howard, Chicago, Ill.
 Secretary and Treasurer—F. O. Thompson, Des Moines, Iowa.
 General Manager—J. A. Wagner, Des Moines, Iowa.
 Auditor—T. S. Ford.

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.
 Auditor—Charles J. Seeds, Manchester, Iowa.
 Traffic Manager—C. J. Boardway, Manchester, Iowa.
 Chairman General Managing Board—E. M. Carr, Manchester, Iowa.
 Superintendent Iowa Division—J. S. Jones, Manchester, Iowa.

MINNEAPOLIS & ST. LOUIS RAILROAD

Federal Treasurer—W. W. Cole, Minneapolis, Minn.
 General Solicitor—M. M. Joyce, Minneapolis, Minn.
 Federal Manager—W. H. Bremner, Minneapolis, Minn.
 General Superintendent—R. G. Kenly, Minneapolis, Minn.
 Chief Engineer—J. H. Reinholdt, Minneapolis, Minn.
 Federal Auditor—A. E. Smith, Minneapolis, Minn.
 Land and Tax Agent—C. F. Foote, Minneapolis, Minn.
 Superintendents of Iowa Divisions—R. E. Ryan, Minneapolis, Minn.; J. P. Houston, Oskaloosa, Iowa.

MISSOURI IRON CO. RAILROAD SWITCH

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

MUSCATINE, BURLINGTON & SOUTHERN RAILROAD CO.

President—E. H. Ryan, Davenport, Iowa.
 Vice-President—C. J. Van Maur, Davenport, Iowa.
 Secretary—T. W. Krein, Muscatine, Iowa.
 Treasurer—E. H. Kaufmann, Davenport, Iowa.
 Auditor—Mrs. S. E. Dean, Muscatine, Iowa.
 General Manager—T. W. Krein, Muscatine, Iowa.

OMAHA BRIDGE & TERMINAL RAILWAY

President—C. H. Markham, Chicago, Ill.
 Senior Vice-President—C. M. Kittle, Chicago, Ill.
 Secretary—D. R. Burbank, New York, N. Y.
 Treasurer—R. E. Connolly, New York, N. Y.
 General Counsel—W. S. Horton, Chicago, Ill.
 General Superintendent—W. S. Williams, Waterloo, Iowa.
 Chief Engineer—F. L. Thompson, Chicago, Ill.
 General Manager—A. E. Clift, Chicago, Ill.
 Comptroller—W. D. Beymer, Chicago, Ill.
 Land and Tax Commissioner—Wm. L. Tarbet, Chicago, Ill.
 Superintendents of Iowa Divisions—L. E. McCabe, Dubuque, Iowa; T. H. Sullivan, Fort Dodge, Iowa.

Vice-Presidents { Operation—L. W. Baldwin, Chicago, Ill.
 Traffic—F. B. Bowers, Chicago, Ill.
 Accounting—M. P. Blauvelt, Chicago, Ill.

SIOUX CITY BRIDGE COMPANY

President—Jas. T. Clark, St. Paul, Minn.
 Vice-President—Wm. H. Finley, Chicago, Ill.
 Treasurer and Secretary—John D. Caldwell, Chicago, Ill.
 Comptroller—Lewis A. Robinson, Chicago, Ill.
 Tax Commissioner—Thos. A. Polleys, Chicago, Ill.
 General Counsel—James B. Shean, Chicago, Ill.

SIOUX CITY TERMINAL RAILWAY

President—F. L. Eaton, Sioux City, Iowa.
 Vice-Presidents—Wm. Michrist, Sioux City, Iowa; F. S. Brooks, Chicago, Ill.

Secretary—G. F. Silkmitter, Sioux City, Iowa.
 Treasurer—A. G. Sam, Sioux City, Iowa.
 General Superintendent—C. F. Morrison, Sioux City, Iowa.

ST. PAUL & KANSAS CITY SHORT LINE RAILROAD CO.

President—M. L. Bell, New York, N. Y.
 Vice-President, Treasurer and Assistant Secretary—Carl Nyquist, Chicago, Ill.
 Secretary and Assistant Treasurer—Wm. Laventure, Davenport, Iowa.
 Assistant Secretary and Assistant Treasurer—W. Vanderpool, Chicago, Ill.
 General Counsel—M. L. Bell, New York, N. Y.
 General Manager—T. H. Beacon, Chicago, Ill.
 Comptroller—F. Nay, Chicago, Ill.
 Chief Engineer—C. A. Morse, Chicago, Ill.
 Auditor—W. H. Burns, Chicago, Ill.
 Tax Commissioner—J. W. Mulligan, Chicago, Ill.
 Superintendents of Iowa Divisions—A. L. Haideman, 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. Stopper, Tabor, Iowa.
 Treasurer—Myra McClelland, Tabor, Iowa.
 Auditor—R. S. McClelland, Tabor, Iowa.

UNION PACIFIC RAILROAD

President—Carl R. Gray, Omaha, Neb.
 Vice-President—E. E. Calvin, Omaha, Nebraska.
 Secretary—Thos. Price, 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—A. W. Woodruff, 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—J. P. Cary, Omaha, Neb.

WABASH RAILROAD

Federal Manager—J. E. Taussig, St. Louis, Mo.
 Assistant Federal Manager—S. E. Cotter, St. Louis, Mo.
 Federal Treasurer—F. L. O'Leary, St. Louis, Mo.
 General Solicitor—N. S. Brown, St. Louis, Mo.
 General Superintendent—T. J. Jones, St. Louis, Mo.
 Chief Engineer—A. O. Cunningham, St. Louis, Mo.
 Federal Auditor—L. G. Scott, St. Louis, Mo.
 General Claims Agent and Tax Commissioner—B. C. Winston, St. Louis, Mo.
 Superintendents of Iowa Divisions—W. W. Greenland, W. H. Eckard, Moberly, Mo.

INTERURBAN RAILROAD OFFICERS.

CEDAR RAPIDS & MARION CITY RAILWAY COMPANY.

President—Glenn M. Averill, Cedar Rapids, Iowa.
Vice-President—Richard Schadelee, 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 & Hanslik, Cedar Rapids, Iowa.
Auditor—C. Fred Meyer, Cedar Rapids, Iowa.

IOWA SOUTHERN UTILITIES COMPANY.

President—D. C. Bradley, Centerville, Iowa.
Vice-President—John C. Meiners, Milwaukee, Wis.
Secretary—Lyman C. Bernhard, Milwaukee, Wis.
Treasurer, General Solicitor, General Manager and Tax Commissioner—Frank S. Payne, Centerville, Iowa.
General Superintendent—H. W. Deiningger, Centerville, Iowa.
Auditor—G. E. Peck, Centerville, Iowa.

CHARLES CITY WESTERN RAILWAY COMPANY.

President—E. M. Sherman, Charles City, Iowa.
Vice-President—F. E. Gates, Marble Rock, Iowa.
Secretary—C. H. Parr, Charles City, Iowa.
Treasurer—M. W. Ellis, Charles City, Iowa.
General Manager—E. H. Ernsberger, Charles City, Iowa.

CLINTON, DAVENPORT & MUSCATINE RAILWAY COMPANY.

President—B. J. Denman, Davenport, Iowa.
Vice-President—J. G. Huntoon, Davenport, Iowa.
Secretary—H. E. Lüttig, Davenport, Iowa.
Treasurer—H. E. Weeks, Davenport, Iowa.
General Solicitor—Joe R. Lann, Davenport, Iowa.
General Manager—J. G. Huntoon, Davenport, Iowa.
General Superintendent—Clark G. Anderson, Davenport, Iowa.

DES MOINES CITY RAILWAY COMPANY.

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

PT. DODGE, DES MOINES & SOUTHERN RAILROAD COMPANY.

Federal Manager—S. G. Strickland, Chicago, Ill.
Assistant Federal Manager—E. E. Nash, Chicago, Illinois.
Acting Federal Treasurer—C. L. Smith, Boone, Iowa.
General Solicitor—S. E. Dyer, Boone, Iowa.
General Manager—C. H. Crooks, Boone, Iowa.
Federal Auditor—F. M. Johnston, Boone, Iowa.
Supt. of Iowa Division—C. M. Kelley, 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. Bernd, 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. Dowd, 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.

MARION CITY & CLEAR LAKE RAILROAD COMPANY.

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

OKALOOSA & BUXTON ELECTRIC RAILWAY.

President—W. B. McKinley, Champaign, Ill.
Vice-President—Geo. M. Mattis, Champaign, Ill.
Secretary—E. A. Macnutt, Montreal, Canada.
Treasurer—Geo. M. Mattis, Champaign, Ill.
General Manager—M. G. Linn, Des Moines, Iowa.
General Superintendent—J. W. Porter, Okaloosa, Iowa.
Auditor—C. Barnhart, Okaloosa, Iowa.

ALBIA LIGHT & RAILWAY COMPANY.

President—A. L. Fowle, New York, N. Y.
Vice-President—Marla R. Walker, New York, N. Y.
Secretary—M. A. Day, 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, Waterloo, Iowa.
Treasurer—L. S. Cass, Waterloo, Iowa.

TAMA & TOLEDO RAILWAY COMPANY.

President—W. C. Walters, Toledo, Iowa.
Vice-President—Wm. G. Dowd, 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 1919.

Railroad property	\$ 75,554,672
Interurbans	2,175,454
Sleeping cars	1,531,748
Equipment companies	414,073
Transmission lines	684,714
Excess property	350,323
Totals	\$ 80,471,984

TAXABLE VALUATIONS FOR 1919.

TABLE NO. 1—INTERURBANS

Length of Inter-Urban Lines January 1, 1920, 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
Albia Light and Railway Company	Monroe	10.00	10.00	\$ 3,000	\$ 30,000
Cedar Rapids & Iowa City Railway	Johnson Linn	18.37 26.28	44.65	3,700	165,205
Cedar Rapids & Marion City Ry. Co.	Linn	21.94	21.94	8,500	186,490
Charles City Western Railway Co.	Floyd	23.35	23.35	3,500	81,725
Clinton, Davenport & Muscatine Ry.	Clinton Muscatine Scott	10.86 16.40 31.06	58.32	3,700	215,784
Des Moines City Railway Company	Polk	3.91	3.91	3,500	13,685
Ft. Dodge, Des Moines & Southern Railroad	Boone Calhoun Greene Hamilton Polk Story Webster	31.79 13.31 1.18 5.76 20.45 19.32 57.31	149.12	3,700	551,744
Inter-Urban Railway Company	Dallas Jasper Polk	21.20 5.45 33.25	59.90	3,500	209,650
Iowa Southern Utilities Company	Appanoose Monroe	21.11 10.83	31.94	2,500	79,850
Mason City and Clear Lake R. Co.	Cerro Gordo	16.06	16.06	4,500	72,270
Oskaloosa and Buxton Electric Ry.	Mahaska	2.30	2.30	3,700	8,510
Tama and Toledo Railroad	Tama	3.497	3.497	3,000	10,491
Waterloo, Cedar Falls and Northern Railroad	Benton Black Hawk Bremer Buchanan Linn	9.96 64.50 10.89 5.73 20.71	111.79	5,000	558,950
Totals		536.777	536.777		\$2,184,354

TABLE NO. 2—RAILROADS

Length of Railroads January 1, 1920, 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
Atchison, Topeka & Santa Fe Railway	Lee	19.89	19.89	26,000	517,140
Account sleeping cars				263	5,231
Atlantic Northern Railway	Audubon Cass Shelby	6.70 7.33 3.04	17.07	1,500	25,605
Chicago, Burlington & Quincy Railway	Adams Clarke Des Moines Henry Jefferson Lucas Mills Monroe Montgomery Union Wapello	25.932 25.822 18.070 19.364 24.586 26.853 27.623 27.915 25.902 24.779 26.723	1,365.602	8,500	11,607,617
Account sleeping cars				35	47,796
Main Line			273.560		
Ft. Madison Branch	Henry Jefferson Lee Van Buren	2.670 13.000 25.640 14.720	56.030		
Albia, K. & D. M. and D. M. & K. Branch	Marion Polk Monroe Warren	39.204 10.135 10.772 7.696	67.807		
Chariton, D. M. & Southern Branch	Lucas Warren	9.051 21.439	30.490		
Chariton Branch	Decatur Lucas Wayne	15.907 13.741 6.893	36.541		
Leon, Mt. Ayr & Southwestern Branch	Decatur Ringgold	25.639 28.642	54.281		
Creston Branch	Adams Taylor Union	3.930 28.008 10.742	42.680		
Creston & Northern Branch	Adair Union	18.414 7.922	26.336		
Western Iowa Railroad	Adair Cass	10.270 10.095	20.365		
Nebraska City Branch	Fremont Montgomery Page	19.741 7.668 11.800	39.209		
Red Oak & Atlantic Branch	Cass Montgomery Pottawattamie	3.557 12.439 1.996	17.992		

TABLE NO. 2—Continued.

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of road	Taxable value per mile	Aggregate taxable value
Neb. City, Sidney & Northeast	Fremont	12,139	21,057		
	Mills	8,918			
Hastings & Avoca Branch	Pottawattamie	5,244	10,483	15,727	
	Mills	10,483			
Northern Division	Dubuque	532	532		
Burlington & Western Ry.	Henry	10,679	83,330		
	Jefferson	17,784			
	Keokuk	13,445			
	Mahaska	26,746			
	Marion	803			
Burlington & Northwestern Ry.	Washington	13,875	38,678		
	Des Moines	12,996			
	Henry	9,520			
	Louisia	3,143			
Des Moines & Kansas City R. R.	Washington	13,014	94,398		
	Clarke	20,598			
	Decatur	26,636			
	Madison	12,379			
	Folk	7,428			
St. Louis, Keokuk & Northwest	Warren	27,357	51,000		
	Henry	14,250			
Keokuk & St. Paul Ry.	Lee	36,750	42,326		
	Des Moines	8,980			
Keokuk & Western R. R.	Lee	33,346	73,240		
	Appanoose	29,200			
	Decatur	14,180			
	Wayne	29,860			
Humeaton & Shenandoah R. R.	Decatur	14,350	95,748		
	Page	27,130			
	Ringgold	27,268			
	Taylor	27,000			
Chicago, Burlington & Kansas City	Decatur	14,350	77,640		
	Page	27,130			
	Ringgold	27,268			
	Taylor	27,000			
Kansas City, St. Joe and Council Bluffs	Appanoose	17,970	25,026		
	Davis	15,450			
	Lee	16,890			
	Van Buren	27,330			
Clarinda, College Springs & Southwestern	Fremont	29,783	17,768	17,768	
	Mills	17,963			
	Pottawattamie	8,280			
Brownsville & Nodaway Valley	Page	17,768	25,228		
	Montgomery	2,418			
Tarkio Valley R. R.	Page	22,810	2,174	2,174	
Iowa & St. Louis R. R.	Appanoose	2,174	5,430	5,430	

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 Great Western Ry.			769,176	7,500	5,768,820
Account sleeping cars				79	60,765
Main Line	Bremer	6,008	142,493		
	Buchanan	11,374			
	Chicawau	25,526			
	Delaware	25,624			
	Dubuque	31,204			
	Fayette	19,841			
	Howard	13,030			
Southern Branch	Mitchell	9,886	228,194		
	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				
Cedar Falls Branch	Union	22,596	7,526	7,526	
	Warren	15,787			
Waverly Branch	Black Hawk	7,526	21,871	21,871	
M. C. & Ft. D.—Main Line	Bremer	21,871	233,940		
	Calhoun	18,568			
	Carroll	35,226			
	Cerro Gordo	31,484			
	Crawford	1,872			
	Franklin	535			
	Harrison	1,949			
	Mitchell	5,305			
	Pottawattamie	23,373			
	Shelby	32,814			
	Webster	27,731			
	Worth	16,657			
	Wright	33,428			
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer	25,398	96,896		
	Butler	27,743			
	Fayette	7,349			
	Franklin	24,144			
	Wright	12,262			
M. C. & Ft. D.—Lehigh Branch	Webster	15,751	15,751	15,751	
Wisconsin, Minn. & Pacific Br.	Howard	1,511	22,505		
	Mitchell	20,994			

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, Milwaukee & St. Paul Railway			1,859.50	8,150	15,154,925
Iowa Division	Benton	24.08			
	Boone	9.92			
	Carroll	23.82			
	Clinton	35.31			
	Crawford	12.99			
	Dallas	24.71			
	Guthrie	19.56			
	Harrison	7.01			
	Jackson	12.92			
	Jones	25.47			
	Linn	25.80			
	Marshall	24.99			
	Pottawattamie	25.59			
	Shelby	24.07			
	Story	24.66			
	Tama	26.41	348.31		
Green Island Branch	Clinton76			
	Jackson	12.14	12.90		
Kansas City Division	Appanoose	22.32			
	Benton	1.78			
	Iowa	32.60			
	Keokuk	30.70			
	Linn	17.37			
	Moore	10.47			
	Wapello	28.66			
	Wayne	14.96	158.86		
Sioux City Branch	Crawford	31.16			
	Monona	27.53			
	Woodbury	31.96	90.65		
Dubuque Division	Allamakee	36.11			
	Clayton	36.22			
	Dubuque	32.85			
	Jackson	31.13	136.31		
Cascade Branch	Dubuque	19.60			
	Jackson	16.12	35.72		
Volga Branch	Clayton	42.01			
	Fayette	16.24	58.25		
Waukon Branch	Allamakee	22.85	22.85		
Davenport & Northwestern Division	Cedar	3.96			
	Clayton	12.17			
	Clinton	12.28			
	Delaware	28.96			
	Fayette	37.02			
	Jones	27.57			
	Scott	25.29			
	Winneschick	2.47	149.72		
Dubuque & Southwestern Division	Delaware	7.95			
	Dubuque	7.72			
	Jones	19.78			
	Linn	8.12	48.57		
Maquoketa Branch	Clinton	21.50			
	Jackson	2.89			
	Scott	7.80	32.19		

TABLE NO. 2—Continued.

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of road	Taxable value per mile	Aggregate taxable value
Clinton Branch	Clinton	10.58	10.58		
Iowa & Minnesota Division	Howard	24.52			
	Winneschick	17.23	41.75		
Decorah Branch	Winneschick	9.51	9.51		
Austin Branch	Cerro Gordo	9.14			
	Mitchell	7.76			
	Worth	11.28	28.18		
Iowa & Dakota Division	Allamakee	4.02			
	Cerro Gordo	24.22			
	Chickasaw	26.32			
	Clay	24.31			
	Clayton	22.68			
	Floyd	24.82			
	Hancock	24.15			
	Kossuth	24.05			
	Lyon	9.42			
	O'Brien	24.02			
	Palo Alto	24.34			
	Sioux	29.08			
	Winneschick	29.75	291.49		
Elkader Branch	Clayton	19.18	19.18		
Spirit Lake Branch	Clay	8.11			
	Dickinson	12.83	20.44		
Sioux City & Dakota Division	Lyon	3.04			
	Plymouth	15.00			
	Sioux	16.87			
	Woodbury	5.63	40.54		
Des Moines Division—Main Line	Buena Vista	14.92			
	Calhoun	29.39			
	Clay	19.50			
	Dallas	26.71			
	Greene	27.36			
	Guthrie	16.99			
	Pocahontas	11.01			
	Polk	10.57	156.45		
Des Moines Division—Boone Line	Boone	15.40			
	Dallas	9.62			
	Polk	10.01	35.03		
Des Moines Division—Storm Lake Branch	Buena Vista	7.85			
	Calhoun	11.73			
	Sac	19.15	38.73		
Muscatine Line	Jefferson	4.02			
	Keokuk	9.38			
	Louisa	6.11			
	Muscatine	16.72			
	Scott	1.99			
	Wapello	13.87			
	Washington	26.20	78.29		

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 & North-Western Railway			1,615.070	9,700	15,866,179
Account sleeping cars				68	109,425
Chicago & North-Western Ry.	Benton 24.84 Boone 24.80 Carroll 25.41 Cedar 24.98 Clinton 40.17 Crawford 31.60 Greene 24.19 Harrison 30.33 Linn 29.38 Marshall 25.99 Pottawattamie 19.06 Story 24.33 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 Powsheick 27.23 Tama 11		60.36		
Maingona 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		
Soldier River Branch	Crawford 28.44 Harrison 13.12 Monona 19.75		61.31		
Fox Lake Branch	Emmet 18.78 Kossuth 11.75 Palo Alto 2.74		33.27		
Iowa R'y Coal & Mfg. Co.	Boone 3.25	3.25			
Des Moines & Minneapolis Br.	Hamilton 7.45 Polk 24.16 Story 25.73		57.34		

TABLE NO. 2—Continued.

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of road	Taxable value per mile	Aggregate taxable value
Iowa-Southwestern Branch	Andubon 11.65 Carroll 25.43 Crawford 1.83 Shelby 18.72		57.63		
Iowa-Minnesota & Northwestern Branch	Benton 43 Black Hawk 6.27 Butler 31.11 Cerro Gordo 29.01 Floyd02 Grundy 18.47 Tama 30.31 Winnebago 11.43 Worth 13.78		140.83		
Sioux City & Pacific Branch	Harrison 32.40 Monona 25.75 Woodbury 22.52		80.47		
Alden Branch	Hardin 26.40	26.40			
Toledo & Northwestern Branch	Buena Vista 23.77 Calhoun 23.84 Clay 5.70 Grundy 12.79 Hamilton 45.58 Humboldt 35.14 Hardin 24.81 Kossuth 45.51 O'Brien 25.30 Pocahontas 24.18 Sac 8.57 Sioux 37.43 Tama 22.14 Webster 25.96 Wright 23.85		385.57		
Iowa Southern Branch	Monroe 13.77	13.77			
Hawarden Branch	Plymouth 20.52 Sioux 7.63		28.15		
Hawarden Branch (on C. St. P. M. & O. tracks)	Woodbury 1.56	1.56			
Chicago, Rock Island & Pacific Railway			2,202.335	7,750	17,068,096
Account sleeping cars				44	96,903
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 Powsheick 25.69 Scott 13.77 Shelby 6.42		318.37		

TABLE NO. 2—Continued.

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of road	Taxable value per mile	Aggregate taxable value
Southwestern Division	Appanoose	29.89	192.59		
	Davis	22.89			
	Jefferson	26.37			
	Louisa	18.99			
	Muscatine	22.77			
	Scott	12.10			
	Wapello	7.73			
	Washington	24.10			
Oakaloosa Division	Wayne	27.76	79.43		
	Keokuk	25.79			
	Mahaska	26.87			
	Marion	12.32			
Washington	Washington	14.25	11.97	11.97	
	Muscatine	11.97			
Wilton Branch	Muscatine	11.97	17.02	17.02	
Newton & Monroe Branch	Jasper	17.02	17.02	17.02	
Des Moines, Indianola & Winter-set Branch	Madison	12.90	47.08		
	Polk	7.66			
	Warren	26.52			
	Warren	26.52			
Guthrie Center Branch	Guthrie	14.51	14.51		
	Guthrie	14.51			
Audubon Branch	Audubon	16.34	25.23		
	Cass	8.89			
Griswold Branch	Cass	14.24	14.24		
	Cass	14.24			
Harian Branch	Pottawattamie	1.16	11.89		
	Shelby	10.73			
Carson Branch	Pottawattamie	17.73	17.73		
	Pottawattamie	17.73			
Keosauqua Branch	Van Buren	4.50	4.50		
	Van Buren	4.50			
Gowrie & Northwestern R'y	Buena Vista	4.00	109.72		
	Calhoun	16.39			
	Clay	25.97			
	O'Brien	13.22			
	Osceola	13.33			
	Polk	17.14			
	Porahontas	29.40			
	Webster	7.41			
Keokuk & Des Moines Division	Davis	.86	162.32		
	Jasper	17.52			
	Lee	27.18			
	Mahaska	21.35			
	Marion	14.65			
	Polk	17.14			
	Van Buren	33.65			
	Wapello	29.97			

TABLE NO. 2—Continued.

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of road	Taxable value per mile	Aggregate taxable value
Burlington, Cedar Rapids & Northern (C. R. I. & P. Lease) 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	Winneshek	1.06	14.75		
	Benton	14.75			
	Grundy	14.85			
Pacific Division	Tama	18.17	47.77		
	Tama	18.17			
Iowa City & Western Branch	Johnson	10.39	73.63		
	Keokuk	31.36			
	Mahaska	4.37			
	Poweshiek	6.50			
Cedar Rapids, Iowa Falls & Northern Branch	Washington	21.01	305.38		
	Dickinson	29.82			
	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	21.39				
Wright	45.04				
Cedar Rapids & Clinton Branch	Cedar	26.13	78.42		
	Clinton	14.50			
	Johnson	12.15			
	Scott	25.64			
Chicago, Decorah & Minnesota Branch	Fayette	.31	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	5.68	

TABLE NO. 2—Continued.

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of road	Taxable value per mile	Aggregate taxable value
Germania Division	Emmet	20.02	50.76		
	Kossuth	25.82			
	Winneshago	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 Railway			74.80	13,970	1,037,971
Account sleeping cars				116	8,619
Main Line	O'Brien	6.61	56.86		
	Osceola	17.98			
	Plymouth	9.48			
	Sioux	22.09			
	Woodbury	.70			
Rock River Branch	Lyon	17.44	17.44		
Golfax Northern Railway	Jasper	7.942	7.942	2,000	15,884
Davenport, Rock Island & Northwestern Railway			38.91	6,540	221,771
	Account sleeping cars			47	1,594
Des Moines Terminal Railway	Clinston	9.12	33.91		
	Scott	24.79			
Des Moines Union Railway	Polk	.93	.93	11,000	10,230
Des Moines Union Railway	Polk	4.22	4.22	105,000	443,100
	Account sleeping cars				
Dubuque & Sioux City Railway			716.99	7,500	5,377,425
Account sleeping cars				82	22,944
Main Line	Black Hawk	27.58	327.59		
	Buchanan	24.56			
	Buena Vista	25.40			
	Butler	24.95			
	Calhoun	14.87			
	Cherokee	29.80			
	Delaware	24.46			
	Dubuque	30.42			
	Franklin	1.10			
	Hamilton	22.60			
	Hardin	23.75			
	Pocahontas	9.77			
	Plymouth	34.87			
	Webster	27.34			
	Woodbury	6.12			

TABLE NO. 2—Continued.

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of road	Taxable value per mile	Aggregate taxable value
Omaha District	Calhoun	25.84	133.08		
	Crawford	33.17			
	Harrison	29.42			
	Pottawattamie	19.72			
	Sac	18.96			
	Webster	5.97			
Cedar Rapids Branch	Delaware	14.07	41.85		
	Linn	27.78			
Mona Branch	Black Hawk	7.59	75.94		
	Bremer	19.44			
	Chickasaw	7.91			
	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	34.26			
	O'Brien	27.37			
	Sioux	7.08			
Dunleith & Dubuque Bridge Co.	Dubuque	1.01	1.01	7,600	7,076
Great Northern Railway	Lyon	18.42	77.86	6,490	505,311
	Plymouth	25.29			
	Sioux	27.30			
	Woodbury	6.85			
Iowa Transfer Railway	Polk	.21	.21	30,000	6,300
Manchester & Oneida Railway	Delaware	8.028	8.028	1,500	12,042
Minneapolis & St. Louis Railway			798.692	4,600	3,673,983
	Account sleeping cars			16	12,779
Southern Division	Boone	24.67	198.07		
	Hancock	25.71			
	Humboldt	23.42			
	Kossuth	7.80			
	Webster	35.21			
	Winneshago	20.92			
	Worth	.34			
Southwestern Division	Buena Vista	20.12	73.52		
	Clay	26.55			
	Dickinson	7.92			
	Emmet	18.93			

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 & Ft. Dodge Railway	Boone	2.98	137.62		
	Dallas	26.98			
	Greene	23.66			
	Humboldt	6.34			
	Palo Alto	20.49			
	Pocahontas	16.74			
	Polk	8.56			
Webster	32.47				
Iowa Central—Main Line	Cerro Gordo	24.851	189,499		
	Franklin	27.231			
	Hardin	38.769			
	Jasper	3.991			
	Mahaska	25.253			
	Marshall	29.868			
	Monroe	13.584			
	Poweshiek	22.911			
	Wapello	.610			
	Worth	13.531			
Belmond Branch	Franklin	15.774	59.023		
	Hancock	13.686			
	Kossuth	14.551			
	Wright	15.612			
Story City Branch	Marshall	15.227	34.703		
	Story	19.476			
State Center Branch	Jasper	5.928	26.578		
	Marshall	20.650			
Monterosa Branch	Poweshiek	13.610	13.610		
Newton Branch	Jasper	22.253	30.707		
	Mahaska	7.382			
	Poweshiek	.972			
Eastern Division	Henry	19.168	95.362		
	Jefferson	1.792			
	Kookuk	26.343			
	Louisia	21.919			
	Mahaska	14.496			
	Washington	11.724			
Missouri Iron Co. R. R. switch	Allamakee	3.14	3.14	1,500	4,710
Muscatine, Burlington & Southern R. R.			47.80	2,000	95,600
	Des Moines	16.75	47.80		
	Louisia	21.23			
Muscatine	7.72				
Omaha Bridge & Terminal Railway	Pottawattamie	.50	.50	14,000	7,000
	Account sleeping cars			16	*
Sioux City Bridge Company	Woodbury	1.00	1.00	7,500	7,500

TABLE NO. 2.—Continued.

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of road	Taxable value per mile	Aggregate taxable value
Sioux City Terminal Railway	Woodbury	2.45	2.45	10,000	24,500
Taber & Northern Railway	Mills	8.79	8.79	1,500	13,185
Union Pacific Railway			9.78	72,673	274,700
	Account sleeping cars			331	1,251
Main Line	Pottawattamie	2.06			
Union Avenue Line	Pottawattamie	1.72			
Wabash Railway			202.87	4,800	973,776
	Account sleeping cars			31	4,260
Main Line	Appanoose	7.261	43.31		
	Davis	26.246			
	Wapello	9.802			
Omaha & St. Louis Line	Freemont	8.74	65.78		
	Mills	23.94			
	Page	19.83			
	Pottawattamie	11.52			
Iowa Moines & St. Louis Line	Appanoose	17.88	93.83		
	Marion	39.00			
	Monroe	21.94			
	Polk	15.01			
Totals, Railroads			9,843,065		7,977,876,521,646
Sleeping Cars					372,308
					878,893,354

TABLE NO. 3—SLEEPING CARS

Railroads Assessed on Account of Sleeping Cars, with Mileage and Assessments for 1920.

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
Atchison, Topeka & Santa Fe Railway.....	19.89	\$263.00	\$ 5,231.00
Chicago, Burlington & Quincy Railway.....	1,365.60	35.00	47,796.00
Chicago Great Western Railway.....	769.17	79.00	60,765.00
Chicago & North-Western Railway.....	1,615.07	68.00	109,825.00
Chicago, Rock Island & Pacific Railway.....	2,502.33	44.00	96,903.90
Chicago, St. Paul, Minneapolis & Omaha Ry.....	74.30	116.00	8,619.00
Davenport, Rock Island & Northwestern Ry.....	33.91	47.00	1,594.00
Des Moines Union Railway.....	4.22	75.00	315.00
Des Moines & Sioux City Railroad.....	716.99	32.00	22,944.00
Minneapolis & St. Louis Railway.....	798.69	16.00	12,779.00
Omaha Bridge & Terminal Railway.....	.50	16.00	8.00
Union Pacific Railway.....	3.78	321.00	1,221.90
Wabash Railway.....	202.87	21.00	4,260.00
Totals	7,667.92		\$372,308.00

TABLE NO. 4—EQUIPMENT CARS

Assessment of Equipment Car Companies and Amount of Tax Assessed Against Said Companies by the Executive Council, July 19, 1920, at Sixty-six and 21-100 (66.21) Mills on the Dollar of Taxable Property.

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Albers Bros. Milling Company, Portland, Ore.....	\$ 800.00	\$ 200.00	\$ 13.24
American Cotton Oil Company, 65 Broadway New York	960.00	240.00	15.89
American Linseed Company, Woolworth Bldg., New York City, N. Y.....	5,600.00	1,400.00	92.69
American Oil & Tank Company, St. Paul, Minn.	56,800.00	14,200.00	940.18
American Refrigerator Transit Line, operated by U. S. Railway, 315 St. Louis, Mo.....	16,200.00	4,050.00	263.15
American Steel & Wire Company, Hoboken, N. J.	800.00	200.00	13.24
American Sugar Refining Company, 117 Wall St., New York City.....	1,072.00	268.00	17.74
American Tank Line of the Grassill Chemical Company, Cleveland, Ohio.....	4,900.00	1,000.00	66.21
American Tar Products Company, 208 South La Salle St., Chicago, Ill.....	8,800.00	2,200.00	145.66
Ankeney Linseed Mfg. Co., Des Moines Iowa	500.00	200.00	13.24
Archer-Daniels Linseed Co., Minneapolis, Minn.	7,200.00	1,800.00	119.17
Armour and Company, Union Stock Yards, Chicago, Ill.....	51,600.00	12,900.00	854.10
Arma Falgee Horse Car Company, 614-332 South Michigan Ave., Chicago, Ill.....	1,600.00	400.00	26.48
Associated Oil Co., 55 New Montgomery St., San Francisco, California.....	335.48	83.87	5.56
Atlas Powder Company, 140 N. Broad St., Philadelphia, Pa.....	4,800.00	1,200.00	79.45
Aurelian Thomas Gasoline Co., 10th Floor, First National Bank Bldg., Oklahoma City, Okla.	800.00	200.00	13.24
Balfour Williams & Co., 42 Exchange Place, New York City.....	1,600.00	400.00	26.48
Barrett Co., 17 Battery Place, New York City.....	1,600.00	400.00	26.48
Big Heart Producing & Refining Co., 909 Mayo Bldg., Tulsa, Okla.....	3,200.00	800.00	52.97
Boytont Refining Co., 223 Fourth Ave., Pittsburgh, Pa.....	1,600.00	400.00	26.48
California Dispatch Line, 216 Pine Street, San Francisco, California.....	2,400.00	600.00	39.73
Carnegie Steel Co., Pittsburgh, Pa.....	200.00	50.00	3.31
Central Commercial Company, 11 No. Market St., Chicago, Ill.....	400.00	100.00	6.62
Champion Refining Co., Enid, Oklahoma	4,000.00	1,000.00	66.21
Chestnut & Smith Inc., Box 1781, Tulsa, Okla.	160.00	40.00	2.65
Chicago, New York & Boston Refg. Co., 112 Adams St., Chicago, Ill.....	26,400.00	6,600.00	436.98
Chickasha Cotton Oil Company, Chickasha, Okla.	800.00	200.00	13.24
Childers Gasoline Company, Nowata, Okla.....	2,400.00	600.00	39.72
Cincinnati Refrigerator Express, Cincinnati, Ohio	125.00	30.00	1.98
Cosden & Company, Tulsa, Okla.....	63,200.00	15,800.00	1,046.11
Crytal Car Line, 213 E. Illinois St., Chicago, Ill.	1,045.60	261.40	17.30
Cudahy Milwaukee Refg. Line, Cudahy, Wis.....	2,360.00	595.00	39.39
Cudahy Packing Company, 111 West Monroe St., Chicago, Ill.....	17,800.00	4,450.00	294.83
Darling & Co., 4291 So. Ashland Ave., Chicago.....	88.00	22.00	1.46
Decker Meat Refg. Line, Mason City, Iowa.....	4,800.00	1,200.00	79.45
Dewey Portland Cement Co., 301 Mutual Bldg., Kansas City, Mo.....	144.00	36.00	2.38
Dold Refrigerator Car Line, owned and operated by Jacob Dold Packing Co., Buffalo, N. Y.....	816.00	204.00	13.50
Drivers Packing Company, Kansas City, Kans.....	800.00	200.00	13.24
E. I. duPont de Nemours & Co., Wilmington, Del.	800.00	200.00	13.24
Eagle Gasoline Company, 503 Central National Bank Bldg., Tulsa Okla.....	800.00	200.00	13.24

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 4—Continued

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Eldorado Refining Company, El Dorado, Kansas.	3,120.00	780.00	51.64
Emulsion Refining Co., Emulsion, Pa.	184.00	46.00	3.05
Empire Refineries Inc., Bartlesville, Okla.	58,832.00	9,708.00	642.77
Fleischmann Transportation Co., Chicago, Ill.	1,600.00	400.00	26.48
Frisco Refrigerator Line, Frisco Bldg., St. Louis, Missouri	6,600.00	1,650.00	109.24
Fruit Growers Express Inc., Union Stock Yards, Chicago, Ill.	16,200.00	4,050.00	268.16
General Chemical Co., operating Crescent Tank Line, 25 Broad St., New York	600.00	150.00	9.93
General Electric Company, No. 1 River Road, Schenectady, N. Y.	136.00	34.00	2.35
General Petroleum Corp., 1208 Alaska Commercial Bldg., San Francisco, California	2,776.00	694.00	45.95
General Refining Company, Tulsa, Okla.	2,400.00	600.00	39.72
Gillepie, L. C. & Sons, 6-8 Fletcher St., New York	800.00	200.00	13.24
Glen-Pool Tank Line Co., E. Phelps, Tax Com. Rm. 310 E. C. S. Bldg., Kansas City, Mo.	1,252.00	238.00	22.38
Globe Soap Company, Cincinnati, Ohio	400.00	100.00	6.62
Golden Rule Refining Co., 1017 Beacon Bldg., Wichita, Kansas	112.00	28.00	1.85
Grain Belt Mills Company, South St. Joseph, Mo.	75.00	18.75	1.24
Graver Corporation, East Chicago, Indiana	1,200.00	300.00	19.88
Gulf Refining Co., Frick Building Annex, Pittsburgh, Pa.	6,160.00	1,540.00	101.96
Hately Brothers Company, 37th and Iron Streets, Chicago, Ill.	800.00	200.00	13.24
Hawkeye Oil Company, Waterloo, Iowa	8,208.00	2,050.00	132.42
Heins, H. J. Co., Pittsburgh, Pa.	8,400.00	2,100.00	139.04
Hercules Petroleum Company, Dallas, Texas	208.00	52.00	3.44
Hercules Powder Company, Wilmington, Del.	890.00	220.00	14.57
Home Oil Refining Company, Ft. Worth, Texas	8,900.00	2,200.00	145.06
Illinois Oil Company, 215 Safety Bldg., Rock Island, Ill.	4,304.00	1,076.00	71.24
Imperial Oil Co. Limited, Sarnia, Ontario	1,264.00	316.00	20.92
Independent Refrigerator Car Co., 41st and Halsted Streets, Chicago, Ill.	156.00	39.00	2.58
Indian Refining Co., 244 Madison Ave., N. Y. City	4,480.00	1,120.00	74.16
Inter-Ocean Refining, Box 419, Riverside, Ill.	1,112.00	278.00	18.41
Interstate Tank Car Corp., 400 Produce Exchange Bldg., New York City, N. Y.	5,200.00	1,300.00	86.07
Kansas Cooperative Refining Co., Interstate Bldg., Kansas City, Mo.	296.00	74.00	4.90
Keith Railway Equipment, 122 South Michigan Avenue, Chicago, Ill.	6,480.00	1,620.00	107.26
Kellogg Products, Inc., 110 Delaware Ave., Buffalo, N. Y.	800.00	200.00	13.24
Libby, McNeill & Libby, Union Stock Yards, Chicago, Ill.	258.00	64.50	4.27
Liquids Despatch Line, 2513 So. Robey St., Chicago, Ill.	2,240.00	560.00	37.08
Live Poultry Transit, R. 1209-343 South Dearborn Street, Chicago, Ill.	5,300.00	1,325.00	87.73
Magnolia Petroleum Company, Box 1667, Dallas, Texas	188.00	47.00	3.11
Marland Refining Co., Ponca City, Okla.	15,800.00	3,950.00	216.53
Marsh Refrigerator Service Co., Milwaukee, Wis.	4,002.00	1,000.50	66.24
Mather Horse & Stock Car, Chicago, Ill.	400.00	100.00	6.62

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 4—Continued

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Menasha Wooden Ware Co., Menasha, Wis.	3,103.00	777.00	51.45
Midland Refining Co., El Dorado, Kansas	800.00	200.00	13.24
Midwest Refining Co., Denver Colorado	1,600.00	400.00	26.48
Mineral Point Zinc Co., 140 So. Dearborn Street, Chicago, Ill.	12,000.00	3,000.00	194.83
Minnesota Linsseed Oil Co., Minneapolis, Minn.	456.00	114.00	7.55
Morris & Co., Refrigerator & Tank Line, U. S. Yards, Chicago, Ill.	17,289.53	4,322.38	286.18
Mutual Oil Co., Interstate Bldg., Kansas City, Mo.	1,200.00	300.00	19.86
Mutual Refining & Producing Co., Kansas City, Mo.	152.00	38.00	2.51
National Refining Co., operators of Peerless Tank Cars, 1050 Rose Bldg., Cleveland, Ohio	13,600.00	3,400.00	225.11
National Zinc Co., No. 61 Broadway, N. Y. City	616.00	154.00	10.20
North American Oil & Refining Corp., 1107 Colcord Bldg., Oklahoma City, Okla.	13,600.00	3,400.00	225.11
Northern Linsseed Oil Co., 111 Second St., South Minneapolis, Minn.	608.00	152.00	10.06
Oakland Motor Car Co., Pontiac, Michigan	15,600.00	3,900.00	254.22
Ohio Cities Gas Co., 252 No. High St., Columbus, Ohio	8,000.00	2,000.00	132.42
Oil State Refining Co., Enid, Oklahoma	5,120.00	1,280.00	84.75
Pacific Fruit Express, 65 Market St., San Francisco, California	131,400.00	32,850.00	2,175.00
Pan American Refining Co., Tulsa, Oklahoma	3,200.00	800.00	52.96
Peet Brothers Manufacturing Co., Kansas City, Kansas	800.00	200.00	13.24
Penn. American Refining Co., Oil City, Pa.	328.00	82.00	5.42
Pennsylvania Tank Line, Lock Drawer 544, Sharon, Pa.	15,144.00	3,786.00	250.67
Phoenix Refining Co., 509 Palace Bldg., Tulsa, Oklahoma	3,200.00	800.00	52.96
Philadelphia Quartz Co., 121 South Third St., Philadelphia, Pa.	1,280.00	320.00	21.19
Philippine Vegetable Oil Co., Inc., Manila, P. I., Island, Herbert Hellis, Mgr., 11 Broadway, New York City	7,680.00	1,920.00	127.12
Phillips Petroleum Co., Bartlesville, Oklahoma	144.00	36.00	2.38
Pierce Oil Corporation, 25 Broad St., New York City, N. Y.	17,440.00	4,360.00	288.67
Praeger & Gamble Transportation, Cincinnati, O.	4,800.00	1,200.00	79.45
Producers & Refiners Corp., Denver, Colorado	800.00	200.00	13.24
Reid, Murdoch & Co., 314 North Clark St., Chicago, Ill.	686.00	171.50	11.96
Riverside Western Oil Co., 223 Fourth Avenue, Pittsburgh, Pa.	6,400.00	1,600.00	105.94
Regere Brown Transportation Co., Hoge Bldg., Seattle, Washington	8,000.00	2,000.00	132.42
Roxana Petroleum Corp., St. Louis, Mo.	2,800.00	700.00	46.35
St. Louis Independent Packing Co., 3815 Chateaux Avenue, St. Louis, Mo.	8,800.00	2,200.00	145.66
St. Louis Oil & Refining Co., 302 Biting Bldg., Wichita, Kansas	1,600.00	400.00	26.48
Sapulpa Refining Co., Sapulpa, Okla.	11,920.00	2,980.00	197.80
Semel-Solvay, Solvay, New York	84.00	16.00	1.06
Sameco Oil Works, Warren, Pa.	800.00	200.00	13.24
Shaffer Oil & Refining Co., 208 South La Salle St., Chicago, Ill.	18,400.00	4,600.00	301.80
Shell Co. of California, 343 Sansome St., San Francisco, California	1,064.00	266.00	17.61

TABLE NO. 4—Continued

	Actual Value of Cars	Taxable Value	Amount of Tax
Sinclair Refining Co., 111 West Washington St., Chicago, Ill.	36,000.00	9,000.00	595.39
Southern Cotton Oil Co., 120 Broadway, N. Y. City, N. Y.	800.00	200.00	13.24
Southern Greasoting Co. Ltd., Slidell, La.	304.00	76.00	5.03
Spencer, Kellogg & Sons, Inc., Buffalo, N. Y.	1,440.00	360.00	23.84
Standard Asphalt & Ref. Co., Bartlesville, Okla.	1,600.00	400.00	26.48
Standard Tank Car Co., Sharon, Pa.	79,200.00	19,800.00	1,310.96
Swift Refrigerator Transportation Co., Union Stock Yards, Chicago, Ill.	9,600.00	2,400.00	158.90
Taylor, Lowenstein & Co., Mobile, Alabama	80.00	20.00	1.32
Texas Co., Houston, Texas	25,424.00	6,356.00	420.80
Tidal Gasoline Co., Tulsa, Oklahoma	552.00	138.00	9.14
Titusville Oil Works, Titusville, Pa.	11,200.00	2,800.00	185.39
Transcontinental Oil Co., 223 Fourth Ave., Pittsburgh, Pa.	5,920.00	1,480.00	97.99
Uncle Sam Oil Co., 1409 Minnesota Ave., Kansas City, Kansas	1,600.00	400.00	26.48
Union Refrigerator Transit Co., Milwaukee, Wis.	19,152.00	3,288.00	217.70
Union Tank Car Co., Jersey City, New Jersey	217,360.00	54,340.00	3,567.85
United Refining Co., Warren, Pa.	12,900.00	3,225.00	198.63
United States Industrial Alcohol Co., 27 Williams Street, New York City	15,760.00	3,940.00	260.37
Wabash Refining Co., 111 N. Market St., Chicago, Ill.	96.00	24.00	1.59
Wadams Oil Co., Milwaukee, Wis.	800.00	200.00	13.24
Warren Oil Co., of Pennsylvania, Warren, Pa.	4,000.00	1,000.00	66.21
Warren Refining Co., Warren, Pa.	938.00	233.25	15.44
Wash. Co. Alfalfa Milling Co., Ft. Calhoun, Nebr.	240.00	60.00	3.97
Waverly Oil Works Co., 54th St., Pittsburgh, Pennsylvania	400.00	100.00	6.65
Western Chemical Mfr. Co., 306 Colorado National Bank Bldg., Denver, Colorado	1,600.00	400.00	26.48
Wilson Car Lines, 4100 S. Ashland Ave., Chicago, Ill.	4,560.00	1,140.00	75.48
Youngstown Sheet & Tube Co., Stambaugh Bldg., Youngstown, Ohio	200.00	50.00	3.31
Totals	\$1,241,956.00	\$310,489.15	\$20,557.48

TABLE NO. 5—TRANSMISSION LINES

	Mileage	Taxable Value Per Mile	Total Taxable Value
Adel Light & Power Company—			
Dallas	27.75	\$130.00	\$ 3,607.50
Polk	5.00		650.00
Total	32.75		4,257.50
A. P. Anderson Line—			
O'Brien	14.00	115.00	1,610.00
Bigelow, Minnesota, Municipal Transmission Co.—			
Oseola	7.75	140.00	1,085.00
Burlington Railway & Light Company—			
Des Moines	7.90	140.00	980.00
Keokuk	31.00		4,340.00
Mahaska	1.00		140.00
Total	39.00		5,460.00
Calmar Electric—			
Winneschick	17.50	238.00	4,165.00
Cambridge Electric Light Plant—			
Story	4.50	125.00	562.50
Citizen's Gas & Electric Co. (Waterloo)—			
Black Hawk	57.97	455.00	26,376.95
Bremser	45.30		20,611.50
Buchanan	.70		218.50
Butler	53.43		24,310.65
Cerro Gordo	4.64		2,111.20
Chickasaw	2.96		937.30
Fayette	11.25		5,118.75
Floyd	22.41		10,196.65
Franklin	37.86		17,228.80
Grundy	7.60		3,185.00
Total	242.62		110,392.10
Citizens Gas & Electric Co. of Council Bluffs—			
Pottawattamie	2.625	333.00	874.13
Clinton, Davenport & Mascoutine Railway—			
Clinton	.31	175.00	54.25
Colfax Electric Light Co.—			
Jasper	4.50	190.00	855.00
Collins Electric Line			
Story	4.00	120.00	480.00
Commonwealth Utilities Company—			
Kossuth	26.50	265.00	9,672.50
Winnebago	10.50		2,782.50
Total	47.00		12,455.00
Consumers Electric Company—			
Howard	11.54	246.00	2,838.84
Mitchell	2.18		536.28
Total	13.72		3,375.12
Creston Mutual Electric Light, Heat & Power Co.—			
Union	19.00	266.00	5,054.00
Des Moines Electric Company—			
Jasper	5.86	385.00	2,256.10
Polk	26.25		10,106.25
Total	52.11		12,362.95

TABLE NO. 5—Continued

	Mileage	Taxable Value Per Mile	Total Taxable Value
Dubuque Electric Company—			
Dubuque	7.33	145.00	1,062.85
Duncombe Light & Power Company			
Hamilton	7.00	86.00	602.00
Eastern Iowa Electric Company—			
Dubuque	25.00	385.00	9,625.00
East La Verne Light & Power Company—			
Kossuth	3.15	125.00	393.75
Electric Service Company—			
Buchanan	19.50	116.25	2,266.88
Delaware	9.00		1,046.25
Jones	7.00		813.75
Linn	75.00		8,718.75
Total	110.50		12,845.63
Elkader Light & Power Company—			
Clayton	54.00	100.00	5,400.00
Delaware	1.00		100.00
Total	55.00		5,500.00
Evergreen Mut. Electric Light & Power Co.—			
Humboldt	1.00	90.00	90.00
Wright	6.00		540.00
Total	7.00		630.00
Farmers Electric Line—			
Polk	2.50	200.00	500.00
Farmers Electric Line, No. 2—			
Grundy	7.50	27.00	202.50
Farmers Electric Line, No. 3			
Grundy	11.75	30.00	352.50
Farmers Mut. Light & Power Company—			
Humboldt	11.00	67.00	737.00
Wright	11.00		737.00
Total	22.00		1,474.00
Fitz Simmons, Thea. A. Line—			
Jefferson	14.00	275.00	3,850.00
Henry	12.00		3,300.00
Total	26.00		7,150.00
Fort Dodge, Des Moines & Southern Railroad—			
Boone	1.80	672.00	1,209.60
Polk	4.60		3,091.20
Webster	4.50		3,024.00
Total	10.90		7,324.80
Garwin Electric Company—			
Tama	2.00	150.00	300.00
Grant Twp. and County Line Transmission Co.—			
O'Brien	1.25	115.40	144.25
Sioux	2.25		605.85
Total	3.50		750.10
Grundy Center Electric Company—			
Grundy	2.25	40.00	90.00
Hansen Electrical Company—			
Audubon	5.25	307.25	1,613.06
Shelby	3.25		998.56
Total	8.50		2,611.62

TABLE NO. 5—Continued

	Mileage	Taxable Value Per Mile	Total Taxable Value
Holland Electric Line No. 1—			
Grundy	4.50	85.00	382.50
Hopkinton Electric Light & Power Co.—			
Delaware	7.00	150.00	1,050.00
Interstate Power Co. of Wisconsin—			
Allamakee	41.25	200.00	8,350.00
Buchanan	10.60		2,120.00
Clayton	22.75		4,550.00
Fayette	1.40		280.00
Howard	1.50		300.00
Winnebago	50.50		10,100.00
Total	128.00		25,600.00
Iowa City Light & Power Company—			
Johnson	8.87	190.00	1,685.30
Iowa Electric Company—			
Adair	4.50	612.00	2,754.00
Buchanan	6.25		1,825.00
Cass	4.25		3,601.00
Cedar	10.37		15,446.44
Clinton	31.08		19,020.96
Delaware	33.53		20,520.36
Dubuque	25		153.00
Guthrie	29.25		17,901.00
Jackson	14.12		8,641.44
Jefferson	17.00		11,404.00
Johnson	15.52		9,408.24
Jones	88.97		54,449.64
Iowa	47.53		29,088.36
Kookuk	10.12		6,193.44
Muscatine	3.25		1,969.00
Van Buren	1.12		685.44
Washington	11.32		6,927.84
Total	328.43		200,999.16
Iowa Falls Electric Company—			
Franklin	23.80	444.50	10,579.10
Grundy	16.11		1,160.80
Hamilton	24.32		10,765.76
Hancock	10.54		4,685.03
Hardin	21.58		9,570.08
Wright	18.80		8,356.92
Total	115.00		51,117.60
Iowa Gas & Electric Company—			
Henry	44.25	172.00	7,611.00
Jefferson	2.50		480.00
Kookuk	24.50		4,214.00
Washington	102.125		17,565.50
Total	173.375		19,870.50
Iowa Light, Heat & Power Company—			
Audubon	8.25	171.00	1,410.75
Buena Vista	20.75		3,548.25
Calhoun	27.00		4,617.00
Carroll	25.50		6,070.50
Cherokee	10.00		1,710.00
Ida	1.00		171.00
Jasper	17.00		2,907.00
O'Brien	5.00		855.00
Plymouth	43.00		7,030.50
Poweshiek	31.00		5,301.00
Rac	36.00		6,669.00
Sioux	32.25		5,514.75
Total	269.75		45,804.75

TABLE NO. 5—Continued

	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa Light, Heat & Power Co. (Sheldon-Sanborn Line O'Brien)	11.50	250.00	2,875.00
Iowa Railway & Light Company—			
Benton	65.09	595.00	34,823.15
Boone	26.89		14,386.15
Dallas	18.36		9,622.60
Greene	20.80		11,128.00
Grundy	17.05		9,121.75
Iowa	4.60		2,461.00
Jasper	3.25		1,738.75
Johnson	34.16		18,275.60
Jones	1.00		535.00
Linn	70.19		37,581.65
Marshall	63.94		34,207.96
Muscatine	5.80		3,103.00
Story	16.87		9,025.45
Tama	54.20		28,997.00
Total	402.20		215,177.00
Iowa River Light & Power Company—			
Grundy	14.51	200.00	2,902.00
Hardin	32.00		6,400.00
Total	46.51		9,302.00
Iowa Service Company—			
Harrison	55.00	185.00	10,175.00
Iowa Southern Utilities Company—			
Appanoose	41.00	155.00	6,355.00
Decatur	37.50		8,912.50
Lucas	3.25		348.75
Monroe	1.25		193.75
Ringgold	45.00		6,975.00
Taylor	9.50		1,472.50
Wayne	35.25		5,463.75
Total	191.75		29,731.25
Keokuk Electric Company—			
Lee	2.40	105.00	252.00
Lamoni Electric Company—			
Decatur	25.00	96.00	2,400.00
Ringgold	2.25		216.00
Total	27.25		2,616.00
Laurans Electric Farm Line No. 2—			
Pocahontas	4.00	218.75	875.00
Lee Electric Company—			
Adams	5.75	220.00	1,265.00
Page	27.50		6,050.00
Taylor	25.50		3,610.00
Total	58.75		12,925.00
Lime Springs Chester Transmission Line—			
Howard	6.00	416.00	2,496.00
Lorimer Light & Power Company—			
Union	18.50	135.00	2,497.50
LuVerne Sherman Light Company—			
Kossuth	4.30	125.00	537.50
Maher Light & Power Company—			
Clinton	24.00	81.40	1,953.60
Jackson	5.00		407.00
Total	29.00		2,360.60

TABLE NO. 5—Continued

	Mileage	Taxable Value Per Mile	Total Taxable Value
Malvern Light & Power Company—			
Mills	30.50	89.00	2,440.00
Maxwell Electric Line—			
Story	9.44	155.00	1,463.20
Mississippi River Power Company—			
Des Moines	8.28	500.00	4,140.00
Lee	23.38		11,690.00
Total	31.66		15,830.00
Muscatine Lighting Company—			
Muscatine	6.20	275.00	1,705.00
Scott	5.20		1,430.00
Total	11.40		3,135.00
Northeastern Iowa Power Company—			
Buchanan	13.25	123.00	1,629.75
Chickasaw	10.50		1,291.50
Clayton	19.00		2,337.00
Delaware	7.75		923.25
Payette	107.00		13,161.00
Winnesheik	8.50		1,045.50
Total	166.00		20,418.00
Northern Iowa Gas & Electric Company—			
Dickinson	6.50	288.00	1,872.00
Clay	7.00		2,016.00
Humboldt	30.05		8,654.40
Palo Alto	19.87		5,724.00
Pocahontas	7.00		2,016.00
Wright	23.87		6,874.56
Total	84.29		27,156.96
Nora Springs Light & Power Company—			
Cerro Gordo	7.50	114.00	855.00
Floyd	4.00		456.00
Total	11.50		1,311.00
North Glidden Electric Line—			
Carroll	3.50	70.00	245.00
North Star Electric Company—			
Story	2.75	164.00	451.00
Norwalk Light & Power Company—			
Polk	2.80	240.00	600.00
Warren	7.50		1,890.00
Total	10.30		2,490.00
Nott, Fred Electric Line—			
O'Brien	3.50	100.00	350.00
Ocheyedan Electric Company—			
Dickinson	3.163	145.00	458.64
Osceola	19.776		2,867.32
Total	22.939		3,326.16
Oskaloosa Traction and Light Company—			
Mahaska	20.04	240.00	4,809.60
Poweshiek	5.20		1,248.00
Total	25.24		6,057.60
Ottumwa Railway & Light Company—			
Jefferson	.26	425.00	110.50
Wapello	10.21		4,339.25
Total	10.47		4,449.75

TABLE NO. 5—Continued

	Mileage	Taxable Value Per Mile	Total Taxable Value
Peoples Light Company—			
Scott	13.95	306.00	4,268.70
Peoples Power Company—			
Bromer	48.50	106.00	5,141.00
Fayette	24.50		2,597.00
Total	73.00		7,738.00
Peterson Power & Milling Company—			
Buena Vista	24.00	220.50	5,292.00
Clay	25.50		5,622.75
O'Brien	5.50		1,212.75
Total	55.00		12,127.50
Redfield Power & Milling Company—			
Dallas	12.50	129.00	1,612.50
Guthrie	8.50		1,098.50
Total	21.00		2,709.00
Red Oak Electric Company—			
Cass	13.75	120.00	1,650.00
Fremont	11.50		1,380.00
Mills	34.00		4,080.00
Montgomery	40.00		4,800.00
Pottawattamie	43.20		5,184.00
Shelby	1.00		120.00
Total	149.45		17,214.00
Rolf Light & Power Company—			
Palo Alto	1.75	70.00	122.50
Pocahontas	16.75		1,172.50
Total	18.50		1,295.00
Shenandoah Artificial Ice, Power, Heat & Light Co.—			
Fremont	26.00	165.00	4,290.00
Page	33.00		5,445.00
Total	59.00		9,735.00
Sherman Electric Company—			
Kossuth	3.00	95.00	285.00
Sioux Valley Power—			
Lyon	7.75	140.00	1,085.00
Sioux	2.50		350.00
Total	10.25		1,435.00
Southern Iowa Electric—			
Clark	20.71	100.00	2,071.00
Lewis	20.75		2,075.00
Total	41.46		4,146.00
South Kossuth Electric Company—			
Humboldt	5.00	125.00	625.00
Kossuth	2.10		262.50
Total	7.10		887.50
Van Der Schaaf, D. J. (Hull Electric)—			
Sioux	8.00	75.00	600.00
Van Wert Electric Company—			
Decatur	5.375	140.00	752.50
Wapac Power & Light Company—			
Cedar	49.75	225.00	11,198.75
Linn	5.25		1,181.25
Total	55.00		12,375.00
Totals for State	3,632.70		\$1,027,328.00

TABLE NO. 6—ASSESSMENT BY COUNTIES

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

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Adair	37.204		\$ 311,222
C. B. & Q.—Creston & Northern	18.414	\$ 8,535	157,163
C. B. & Q.—Western Iowa R. R.	10.270	8,535	87,654
C. R. I. & P.—Iowa Division	8.520	7,794	66,405
Adams	29.862		254,878
C. B. & Q.—Main Line	23.932	8,535	221,380
C. B. & Q.—Creston Branch	3.93	8,535	33,543
Allamakee	67.84		531,404
B. O. R. & N.—Milwaukee Division	1.73	7,794	18,408
C. M. & St. P.—Dubuque Division	36.11	8,150	294,297
C. M. & St. P.—Iowa & Dakota Div.	4.02	8,150	32,768
C. M. St. P.—Waukon Branch	23.85	8,150	186,228
Missouri Iron Works	3.14	1,500	4,710
Appanoose	151.061		1,037,791
Iowa Southern Utilities Company	21.11	2,500	52,778
C. B. & Q.—Keokuk & Western	29.20	8,535	249,662
C. B. & Q.—Chicago, Burlington & Kansas City	17.97	8,535	153,374
C. B. & Q.—Iowa and St. Louis	5.43	8,535	46,343
C. R. I. & P.—Southwestern Division	29.89	7,794	232,963
Wabash—Main Line	7.261	4,821	35,005
Wabash—Des Moines & St. Louis	17.88	4,821	86,199
C. M. & St. P.—Kansas City Division	22.32	8,150	181,908
Audubon	34.69		251,201
Atlantic Northern Ry.	6.70	1,500	10,050
C. R. I. & P.—Audubon Branch	16.34	7,794	127,854
C. & N. W.—Iowa Southwestern Branch	11.65	9,768	113,797
Benton	101.82		825,825
B. O. R. & N.—Main Line	23.01	7,794	179,840
B. O. R. & N.—Pacific Division	14.75	7,794	114,862
C. & N. W.—Main Line	24.84	9,768	242,637
C. & N. W.—Ottumwa, Cedar Falls & St. P.	2.47	9,768	24,127
C. & N. W.—Iowa, Minn. & N. W.	4.3	9,768	4,200
C. M. & St. P.—Iowa Division	24.08	8,150	196,525
C. M. & St. P.—Kansas City Division	1.78	8,150	14,507
Waterloo, Cedar Falls & Northern	9.96	5,000	49,800
Black Hawk	176.553		1,190,860
B. O. R. & N.—Main Line	32.73	7,794	255,098
C. G. W.—Southern Branch	30.937	7,579	230,076
C. G. W.—Cedar Falls Branch	7.520	7,579	57,040
Dubuque & Sioux City—Main Line	27.58	7,532	207,733
Dubuque & Sioux City—Moos Branch	7.59	7,532	57,148
C. & N. W.—Iowa, Minn. & N. W.	6.27	9,768	61,245
Waterloo, Cedar Falls & Northern	64.50	5,000	322,500
Boone	122.81		823,286
Fl. Dodge, Des Moines & Southern	31.79	3,700	117,623
M. & St. L.—Main Line	2.98	4,616	13,765
M. & St. L.—Main Line	24.67	4,616	113,877
C. & N. W.—Main Line	24.80	9,768	242,246
C. & N. W.—Morgana Branch	3.25	9,768	31,748
C. & N. W.—Iowa Ry., Coal & Mfg. Co.	10.00	9,768	97,680
C. & N. W.—Iowa Ry., Coal & Mfg. Co.	15.40	8,150	125,510
C. M. & St. P.—D. M. Div.—Boone Line	9.92	8,150	80,448

TABLE NO. 6—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Bremser	93.477		681,585
B. C. R. & N.—Main Line	4.19	7,794	32,657
B. C. R. & N.—Waverly Short Line	5.68	7,794	44,270
C. G. W.—Main Line	6,008	7,579	45,333
C. G. W.—Oelwein-Clarion Branch	25,398	7,579	192,491
C. G. W.—Waverly Branch	21,871	7,579	165,760
Dubuque & Sioux City—Mons Branch	19.44	7,532	146,422
Waterloo, Cedar Falls & Northern	10.89	5,000	54,450
Buchanan	70,393		523,131
B. C. R. & N.—Milwaukee Division	25.83	7,794	201,319
C. G. W.—Main Line	11,374	7,579	86,204
C. G. W.—Southern Branch	2,809	7,579	21,572
Dubuque & Sioux City—Main Line	24.56	7,532	184,986
Waterloo, Cedar Falls & Northern	5.73	5,000	28,650
Buena Vista	96.06		733,123
C. R. I. & P.—Gowrie & N. W.	4.00	7,794	31,176
M. & St. L.—Southwestern Division	20.12	4,616	92,574
C. & N. W.—Toledo & N. W.	23.77	7,794	185,365
C. M. & St. P.—D. M. Div.—Main Line	14.92	8,150	121,598
C. M. & St. P.—D. M. Div.—Storm Lake Branch	7.85	8,150	63,977
Dubuque & Sioux City—Main Line	25.40	7,532	191,313
Butler	104,860		866,211
B. C. R. & N.—Main Line	21.06	7,794	164,142
C. G. W.—Oelwein-Clarion Branch	27,743	7,579	210,264
C. & N. W.—Iowa, Minn. & N. W.	31.11	9,768	303,882
Dubuque & Sioux City—Main Line	24.95	7,532	187,923
Calhoun	153,038		1,192,342
C. R. I. & P.—Gowrie & N. W.	16.39	7,794	127,744
Dubuque & Sioux City—Main Line	14.87	7,532	112,001
Dubuque & Sioux City—Omaha District	25.84	7,532	194,627
C. & N. W.—Toledo & N. W.	33.74	7,794	262,969
C. M. & St. P.—D. M. Div.—Main Line	29.39	8,150	239,528
C. M. & St. P.—D. M. Div.—Storm Lake Branch	11.73	8,150	95,599
C. G. W.—St. C. & Ft. Dodge—Main Line	18,568	7,579	140,727
Ft. Dodge, Des Moines & Southern R. R.	13.31	3,700	49,247
Carroll	119,226		1,048,949
C. & N. W.—Main Line	25.41	9,768	248,205
C. & N. W.—Maple River Branch	9.34	9,768	91,233
C. & N. W.—Iowa and S. W.	25.43	9,768	248,400
C. M. & St. P.—Iowa Division	33.82	8,150	276,133
C. G. W.—M. C. and Ft. Dodge—Main Line	35,226	7,579	266,978
Case	71,152		518,541
Atlantic Northern Railway	7.33	1,500	10,995
C. B. & Q.—Western Iowa Railway	10,693	8,535	91,161
C. B. & Q.—Red Oak & Atlantic	2,537	9,533	24,259
C. R. I. & P.—Iowa Division	27.94	7,794	219,750
C. R. I. & P.—Audubon Branch	8.89	7,794	69,289
C. R. I. & P.—Griswold Branch	14.24	7,794	110,987
Cedar	88.55		737,658
B. C. R. & N.—Main Line	8.94	7,794	69,678
B. C. R. & N.—C. R. and Clinton	26.13	7,794	203,657
B. C. R. & N.—Davenport, Iowa and Dakota	9.15	7,794	71,315
C. R. I. & P.—Division	23.99	7,794	187,399
C. & N. W.—Main Line	24.98	9,768	244,905
C. & N. W.—Stanwood and Tipton Branch	8.50	9,768	83,028
C. M. & St. P.—Davenport & N. W.	3.96	8,150	32,274

TABLE NO. 6—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Cerro Gordo	160,731		1,184,821
B. C. R. & N.—Main Line	10.61	7,794	82,694
C. G. W.—M. C. and Ft. Dodge—Main Line	31.44	7,579	238,277
M. & St. L.—Iowa Central—Main Line	24,351	4,616	112,404
C. & N. W.—Iowa, Minn. & N. W.	29.01	9,768	283,370
C. M. & St. P.—Austin Branch	9.14	8,150	74,691
C. M. & St. P.—Iowa and Dakota Division	24.32	8,150	197,393
C. R. I. & P.—St. Paul & K. C. Short Line	15,856	7,794	123,582
Mason City & Clear Lake R. R. Co.	16.06	4,500	72,270
Cherokee	57.21		430,906
Dubuque & Sioux City—Onawa Branch	16.01	7,532	120,587
Dubuque & Sioux City—Sioux Falls Branch	11.40	7,532	85,965
Dubuque & Sioux City—Main Line	29.80	7,532	224,454
Chickasaw	58,866		460,850
C. G. W.—Main Line	25,526	7,579	193,462
Dubuque & Sioux City—Mons Br.	7.01	7,532	53,799
C. M. & St. P.—Iowa & Dakota Division	26.33	8,150	214,589
Clarke	46.42		395,195
C. B. & Q.—Main Line	25,822	8,535	220,391
C. B. & Q.—Des Moines & K. C.	20,598	8,535	175,804
Clay	110.14		803,790
C. R. I. & P.—Gowrie & N. W. Division	25.97	7,794	202,410
M. & St. L.—Southwestern Division	26.55	4,616	123,665
C. & N. W.—Toledo & N. W.	5.70	9,768	55,678
C. & N. W.—Iowa and Dakota Division	24.31	8,150	198,126
C. M. & St. P.—Spirit Lake Branch	6.11	8,150	66,096
C. M. & St. P.—D. M. Division—Main Line	19.50	8,150	158,425
Clayton	132.26		1,077,918
C. M. & St. P.—Dubuque Division	36.22	8,150	295,193
C. M. & St. P.—Iowa and Dakota Division	23.68	8,150	194,842
C. M. & St. P.—Elkader Branch	19.18	8,150	156,317
C. M. & St. P.—Volga Branch	43.01	8,150	342,381
C. M. & St. P.—Davenport & N. W.	12.17	8,150	99,185
Clinton	188.48		1,587,404
D. R. I. & N. W. Railway	9.12	6,587	60,079
B. C. R. & N.—C. R. & Clinton	14.50	7,794	113,013
C. & N. W.—Main Line	40.17	9,768	392,391
C. & N. W.—Iowa Midland Branch	33.40	9,768	326,251
C. M. & St. P.—Iowa Division	19.13	8,150	156,776
C. M. & St. P.—Volga Branch	12.28	8,150	100,082
C. M. & St. P.—Maquoketa Branch	21.50	8,150	175,225
C. M. & St. P.—Clinton Branch	10.28	8,150	83,927
C. M. & St. P.—Green Island Branch	.76	8,150	6,194
C. M. & St. P.—Clinton Branch	10.86	3,700	40,182
Clinton, Davenport & Muscatine Ry.			
Crawford	159,002		1,403,430
Dubuque & Sioux City—Omaha District	32.17	7,532	242,836
Chicago & Northwestern—Main Line	31.60	9,768	308,669
C. & N. W.—Boyer Valley Branch	17.94	9,768	175,238
C. & N. W.—Soldier River Branch	28.44	9,768	277,802
C. & N. W.—Iowa Division	1.83	9,768	18,076
C. & N. W.—Iowa Southwestern Branch	13.99	9,150	126,868
C. M. & St. P.—Iowa Division	33.16	8,150	272,954
C. M. & St. P.—Sioux City Branch	1.872	7,579	14,188
C. G. W.—M. C. & Ft. Dodge—Main Line			
Dallas	126.76		832,922
Inter-Urban Railway	21.26	3,500	74,426
C. R. I. & P.—Iowa Division	17.54	7,794	136,707
M. & St. L.—D. M. & Ft. Dodge	26.98	4,616	124,540
C. M. & St. P.—Iowa Division	20.51	8,150	167,156
C. M. & St. P.—Iowa Division—Main Line	28.71	8,150	235,686
C. M. & St. P.—D. M. Division—Main Line	9.62	8,150	78,403
C. M. & St. P.—D. M. Division—Boona Line	4.20	8,150	34,230
C. M. & St. P.—Woodward to Phildia—Phildia Line			

TABLE NO. 6—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Davis	65,446		443,506
O. B. & Q.—Chicago, Burlington & K. C.	15.45	8,535	131,866
C. R. I. & P.—Southwestern Division	22.89	7,794	178,405
C. R. I. & P.—Keokuk & Des Moines	86	7,794	6,703
Wabash—Main Line	26,246	4,821	126,592
Decatur	96,712		825,436
O. B. & Q.—Chariton Branch	15,907	8,535	135,766
C. B. & Q.—Leon, Mt. Ayr and S. W.	25,639	8,535	218,829
C. B. & Q.—Hunston & Shenandoah	14.35	8,535	122,477
C. B. & Q.—Keokuk & Western	14.18	8,535	121,026
C. B. & Q.—Des Moines and Kansas City	26,636	8,535	227,338
Delaware	109,092		797,270
C. G. W.—Main Line	25,624	7,579	194,204
Dubuque & Sioux City—Main Line	24.46	7,532	184,238
Dubuque & Sioux City—Cedar Rapids Branch	14.07	7,532	105,975
Manchester & Oneida Railway	8,028	1,600	12,042
G. M. & St. P.—Davenport and N. W.	28.96	8,150	236,024
C. M. & St. P.—Dubuque and S. W.	7.95	8,150	64,792
Des Moines	77,976		540,369
B. C. R. & N.—Main Line	21.18	7,794	165,077
C. B. & Q.—Main Line	18.07	8,535	154,237
C. B. & Q.—Keokuk & St. Paul	8.99	8,535	76,844
C. B. & Q.—Burlington & N. W.	12,996	8,535	110,921
Muscatine, Burlington & Southern	16.75	2,000	33,500
Dickinson	50.07		369,465
B. C. R. & N.—C. R. I. & F. & Northern	29.82	7,794	232,417
M. & St. L.—Southwestern Branch	7.92	4,616	36,559
C. M. & St. P.—Spirit Lake Branch	12.33	8,150	100,489
Dubuque	123,336		968,220
O. B. & Q.—C. B. & N. R. R.	5.32	8,535	4,541
C. G. W.—Main Line	31,204	7,579	236,495
C. M. & St. P.—Dubuque Division	32.85	8,150	267,727
C. M. & St. P.—Cascada Branch	8,150	8,150	66,740
O. M. & St. P.—Dubuque and S. W.	7.72	8,150	62,918
Dubuque & Sioux City—Main Line	30.42	7,532	229,123
Dunleith & Dubuque Bridge Company	1.01	7,600	7,676
Emmet	73.93		553,123
B. C. R. & N.—Germania Division	20.02	7,794	156,036
B. C. R. & N.—C. R. I. F. & Northern	16.20	7,794	126,263
M. & St. L.—Southwestern Division	18.93	4,616	87,381
C. & N. W.—Fox Lake Branch	16.78	9,768	163,443
Fayette	132,201		1,041,066
C. G. W.—Oelwein-Clarion Branch	7,349	7,579	55,698
C. G. W.—Main Line	19,841	7,579	150,875
C. G. W.—Southern Division	6,991	7,579	52,985
B. C. R. & N.—Milwaukee Division	44.45	7,794	346,443
B. C. R. & N.—Chicago, Decorah & Minn.	31	7,794	2,416
O. M. & St. P.—Volga Branch	16.24	8,150	132,356
C. M. & St. P.—Davenport & N. W.	37.02	8,150	301,719
Floyd	87.75		587,509
B. C. R. & N.—Main Line	20.33	7,794	158,842
Dubuque & Sioux City—Mona Branch	19.18	7,532	144,464
C. & N. W.—Iowa, Minnesota and N. W.	.02	9,768	195
C. M. & St. P.—Iowa & Dakota Division	24.33	8,150	202,233
Charles City & Western Ry.	23.85	3,500	81,725

TABLE NO. 6—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Franklin	106,322		686,409
Burlington, C. R. & N.—C. R. I. F. & N. W.	13.43	7,794	104,879
C. R. I. & P.—St. Paul & K. C. Short Line	25,108	7,794	195,629
C. G. W.—M. C. & Ft. Dodge—Main Line	5.55	5,759	4,055
C. G. W.—Oelwein-Clarion Branch	24,144	7,579	182,987
Dubuque & Sioux City—Main Line	1.10	7,532	8,285
M. & St. L.—I. C. Main Line	27,231	4,616	125,698
M. & St. L.—Belmond Branch	15,774	4,616	72,813
Fremont	70,403		568,429
C. B. & Q.—Nebraska City Branch	19,741	8,535	168,489
C. B. & Q.—Nebraska City, Sidney & N. E.	12,139	8,535	103,500
C. B. & Q.—I. C. & G. R.	29,783	8,535	254,198
Wabash—Omaha & St. L.	8.74	4,821	42,136
Greene	75.79		570,083
M. & St. L.—D. M. & Ft. Dodge	23.06	4,616	106,445
C. & N. W.—Main Line	24.19	9,768	236,288
C. M. & St. P.—D. M. Division—Main Line	27.36	8,150	222,984
Ft. Dodge, Des Moines & Southern R. R.	1.13	3,700	4,266
Grundy	65,522		569,904
B. C. R. & N.—Pacific Division	14.85	7,794	115,741
C. G. W.—Southern Branch	7,922	7,579	60,041
C. & N. W.—Iowa, Minn. & N. W.	18.47	9,768	180,415
C. & N. W.—Toledo and N. W.	12.79	9,768	124,933
B. C. R. & N.—C. R. I. F. & N.	11.59	7,794	89,774
Guthrie	70.36		561,397
C. R. I. & P.—Iowa Division	19.20	7,794	150,242
C. R. I. & P.—Guthrie Center Branch	14.51	7,794	113,091
C. M. & St. P.—Iowa Division	19.56	8,150	159,414
O. M. & St. P.—D. M. Division—Main Line	16.99	8,150	138,468
Hamilton	81.89		709,532
Ft. Dodge, Des Moines & Southern Ry.	5.78	3,700	21,312
C. & N. W.—Des Moines & Minneapolis	7.45	9,768	72,723
C. & N. W.—Toledo & N. W.	45.58	9,768	445,825
Dubuque & Sioux City—Main Line	22.60	7,532	170,272
Hancock	108,696		732,479
B. C. R. & N.—Garner Division	21.09	7,794	164,375
B. C. R. & N.—Des Moines & Central	24.66	7,794	192,200
M. & St. L.—Iowa Central—J. C. and West.	13,066	4,616	60,495
M. & St. L.—Southern Division	25.71	4,616	119,677
Chicago, M. & St. P.—Iowa & Dakota Division	24.15	8,150	196,822
Hardin	148,853		1,169,599
B. C. R. & N.—C. R. I. F. & N.	17.89	7,794	139,495
M. & St. L.—Iowa Central—Main Line	28,769	4,616	132,598
C. & N. W.—Toledo & N. W.	24.81	9,768	242,344
C. & N. W.—Alden Branch	26.40	9,768	257,875
C. & N. W.—Dubuque & Sioux City—Main Line	23.75	7,532	178,885
C. R. I. & P.—St. P. & K. C. Short Line	27,234	7,794	213,262
Harrison	114,229		1,034,395
Dubuque & Sioux City—Omaha District	29.42	7,532	221,591
C. & N. W.—Main Line	30.33	9,768	296,263
C. & N. W.—Soldier River Branch	18.12	9,768	176,566
C. & N. W.—Sioux City Branch	32.40	9,768	316,483
C. M. & St. P.—Iowa Division	7.01	8,150	57,131
C. M. & St. P.—Mason City & Ft. Dodge—Main Line	1,949	7,579	14,771

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Henry	75.631		570,469
C. B. & Q.—Main Line	19,964	8,535	165,272
C. B. & Q.—Ft. Madison Branch	2.67	8,535	22,788
C. B. & Q.—Burlington & Western	10,679	8,535	91,145
C. B. & Q.—Burlington and N. W.	9.52	8,535	81,253
C. B. & Q.—St. L., K. and N. W.	14.25	8,535	121,624
M. & St. L.—Eastern Division	19,148	4,616	88,387
Howard	39,061		310,944
C. G. W.—Main Line	13.03	7,579	98,754
C. G. W.—Wisconsin, Minn. & Pacific	15.11	7,579	114,552
C. M. & St. P.—Iowa, Minnesota Division	24.52	8,150	199,638
Humboldt	89.89		675,392
B. C. R. & N.—C. R. I. F. & N. W.	24.99	7,794	194,772
M. & St. L.—Des Moines & Ft. Dodge	6.34	4,616	29,265
M. & St. L.—Main Line	23.42	4,616	108,107
C. & N. W.—Toledo & N. W.	35.14	9,768	342,248
Ia	40.58		589,468
Dubuque & Sioux City—Onawa Branch	2.22	7,592	16,721
Chicago & N. W.—Maple River Branch	38.16	9,768	372,747
Iowa	57.85		462,488
C. R. I. & P.—Iowa Division	23.25	7,794	180,798
C. M. & St. P.—K. C. Division	32.60	8,150	265,690
Jackson	89.80		755,492
C. & N. W.—Iowa Midland Branch	14.60	9,768	142,613
C. M. & St. P.—Iowa Division	12.92	8,150	105,298
C. M. & St. P.—Dubuque Division	31.13	8,150	253,709
C. M. & St. P.—Cascade Branch	16.12	8,150	131,975
C. M. & St. P.—Maquoketa Branch	2.89	8,150	23,553
C. M. & St. P.—Green Island Branch	12.14	8,150	98,941
Jasper	134.506		869,412
Colfax Northern Ry.	7,942	2,000	15,884
C. G. W.—Southern Division	19,925	7,579	149,168
C. R. I. & P.—Iowa Division	34.38	7,794	267,958
C. R. I. & P.—Newton & Monroe Branch	17.02	7,794	132,654
C. R. I. & P.—Keokuk & D. St. Division	17.52	7,794	136,477
M. & St. L.—Iowa Central—Main Line	3,991	4,616	18,422
M. & St. L.—State Center Branch	5,928	4,616	27,364
M. & St. L.—Newton Branch	23,253	4,616	107,536
Inter-Urban Railway	5.45	3,500	19,075
Jefferson	87.552		719,146
C. B. & Q.—Main Line	24.846	8,535	209,842
C. B. & Q.—Ft. Madison Branch	13,000	8,535	110,955
C. B. & Q.—Burlington & W.	17,874	8,535	151,786
C. R. I. & P.—Southwestern Division	26.37	7,794	205,328
M. & St. L.—Eastern Division	1,792	4,616	8,272
C. M. & St. P.—Rutledge-Muscataine Line	4.02	8,150	32,763
Johnson	91.22		635,763
C. R. I. & P.—B. C. R. & N.—Main Line	16.05	7,794	125,094
C. R. I. & P.—B. C. R. & N.—Clinton	21.94	7,794	170,997
C. R. I. & P.—Iowa Division	27.20	7,794	211,997
C. R. I. & P.—B. C. R. & N.—Muscataine Division	7.06	7,794	55,026
C. R. I. & P.—B. C. R. & N.—Iowa City & West.	10.39	7,794	80,980
Cedar Rapids & Iowa City Railway	18.37	3,700	67,969

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Jones	95.80		617,951
C. & N. W.—Iowa Midland Branch	22.98	9,768	224,469
C. M. & St. P.—Iowa Division	25.47	8,150	207,580
C. M. & St. P.—Davenport and N. W.	27.57	8,150	224,695
C. M. & St. P.—Dubuque and S. W.	19.78	8,150	161,207
Keokuk	153.906		1,173,395
B. C. R. & N.—Iowa City and Western	31.36	7,794	244,420
C. M. & St. P.—Muscataine Line	9.38	8,150	76,447
C. M. & St. P.—K. C. Division	30.70	8,150	250,205
C. R. I. & P.—Oskaloosa Division	25.79	7,794	201,907
C. B. & Q.—Burlington and Western	13,443	8,535	114,736
M. & St. L.—Eastern Division	26,348	4,616	121,599
C. N. W.—Ottumwa, C. F. & St. P.	16.89	9,768	164,982
Kossuth	144.661		1,180,129
C. R. I. & P.—B. C. R. & N.—Germania Division	32.82	7,794	201,241
C. R. I. & P.—B. C. R. & N.—Garner Division	8.61	7,794	28,136
C. R. I. & P.—B. C. R. & N.—C. R. I. F. & North-western	10.27	7,794	80,044
M. & St. L.—Iowa City and Western	14,551	4,616	67,167
M. & St. L.—Southern Div	7.80	4,616	35,905
C. & N. W.—Fox Lake Branch	11.75	9,768	114,774
C. & N. W.—Toledo & N. W.	46.51	9,768	454,310
C. M. & St. P.—Iowa and Dakota Division	24.35	8,150	198,452
Lee	159.696		1,695,474
Atchison, Topeka & Santa Fe	19.89	26,263	522,371
C. B. & Q.—Ft. Madison Branch	25.64	8,535	218,937
C. B. & Q.—Keokuk & St. Paul	16.89	8,535	144,156
C. B. & Q.—Keokuk & St. Paul	33,346	8,535	284,608
C. B. & Q.—St. L., K. and N. W.	36.75	8,535	313,661
C. R. I. & P.—Keokuk & Des Moines	27.18	7,794	211,941
Linn	220.14		1,634,783
Cedar Rapids & Iowa City	26.28	3,700	97,236
C. R. I. & P.—B. C. R. & N.—Main Line	21.67	7,794	169,896
C. R. I. & P.—B. C. R. & N.—Milwaukee Division	21.09	7,794	164,273
Dubuque & Sioux City—Cedar Rapids Branch	27.78	7,794	209,239
C. & N. W.—Main Line	29.58	9,768	288,984
C. M. & St. P.—Iowa Division	25.80	8,150	210,270
C. M. & St. P.—Kansas City Division	17.37	8,150	141,565
C. M. & St. P.—Dubuque and Southwestern	8.12	8,150	66,178
Cedar Rapids & Marion City Railway	21.94	8,500	186,490
Waterloo, Cedar Falls & Northern	20.71	5,000	103,550
Louis	96.647		552,941
C. M. & St. P.—Muscataine Line	6.11	8,150	49,796
Muscataine, Burlington & Southern	23.33	2,000	46,660
C. R. I. & P.—B. C. R. & N.—Main Line	23.15	7,794	180,431
C. B. & Q.—Burlington & N. W.	3,148	8,535	26,868
C. R. I. & P.—Southwestern Branch	18,99	7,794	148,008
M. & St. L.—Eastern Division	21,919	4,616	101,178
Lucas	69.955		582,015
C. B. & Q.—Main Line	26,853	8,535	229,190
C. B. & Q.—Chariton Branch	13,741	8,535	117,079
C. B. & Q.—Chariton, Des Moines & Southern	9,051	8,535	77,250
C. R. I. & P.—St. P. & K. O. Short Line	5,951	7,794	45,926

TABLE NO. 6—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Lyon	110.40		944,250
Great Northern Railway	18.42	6,490	119,548
C. R. I. & P.—B. C. R. & N.—C. R. I. F. & N.	37.82	7,794	294,769
C. St. P., M. & O.—Rock River Branch	17.44	14,086	245,660
Dubuque & Sioux City—Sioux Falls Branch	24.26	7,532	182,726
C. M. & St. P.—Iowa, Dakota Division	9.42	8,150	76,773
C. M. & St. P.—Sioux City and Dakota	3.04	8,150	24,776
Madison	53.245		419,980
C. B. & Q.—D. M. & K. C.	12.379	8,535	105,655
C. G. W.—Southern Division	19.466	7,579	147,533
C. R. I. & P.—Iowa Division	8.50	7,794	66,249
C. R. I. & P.—D. M., I. & W.	12.90	7,794	100,543
Mahaska	161.517		1,184,442
C. R. I. & P.—B. C. R. & N.—Iowa City & Western	4.37	7,794	34,060
C. R. I. & P.—Oskaloosa Division	26.87	7,794	209,425
C. R. I. & P.—Keokuk & Des Moines Division	21.35	7,794	166,402
C. B. & Q.—Burlington & Western	26,746	8,535	228,277
M. & St. L.—Iowa Central—Main Line	25,253	4,616	116,568
M. & St. L.—Newton Branch	7.382	4,616	34,075
M. & St. L.—Eastern Division	14,436	4,616	66,637
C. & N. W.—Ottumwa, Cedar Falls & St. P.	13.66	9,768	133,431
C. & N. W.—Southern Iowa Railway Branch	19.15	9,768	187,057
Oskaloosa & Buxton Electric Railway	2.30	3,700	8,510
Marion	122.547		868,830
C. B. & Q.—Albia, K. & D. M. & D. M. R. R.	39,204	8,535	334,606
C. B. & Q.—B. & W. Railway	8.03	8,535	6,854
C. R. I. & P.—Oskaloosa Division	12.52	7,794	97,581
C. R. I. & P.—Keokuk and Des Moines	14.65	7,794	114,182
C. R. I. & P.—St. P. and K. O. Short Line	16.37	7,794	127,588
Wabash—Des Moines & St. L.	39.00	4,821	188,019
Marshall	148.543		1,002,166
C. G. W.—Southern Division	31.818	7,579	241,149
M. & St. L.—Iowa Central—Main Line	29,868	4,616	137,871
M. & St. L.—Story City Branch	15,227	4,616	70,288
M. & St. L.—State Center Branch	20.65	4,616	95,320
C. & N. W.—Main Line	25.99	9,768	253,870
C. M. & St. P.—Iowa Division	24.99	8,150	203,668
Mills	99.717		692,905
Tabor & Northern Railway	8.79	1,500	13,185
C. B. & Q.—Main Line	27,623	8,535	235,762
C. B. & Q.—Nebraska City, Sidney and N. E.	8.918	8,535	76,115
C. B. & Q.—Hastings & Avoca	10,433	8,535	89,472
C. B. & Q.—K. O., St. J. & C. B.	17,963	8,535	153,314
Wabash—Omaha & St. L. Line	25.94	4,821	125,057
Mitchell	74.595		568,347
C. G. W.—Main Line	9.886	7,579	74,926
C. G. W.—Mason City & Ft. Dodge—Main Line	5.305	7,579	40,207
C. G. W.—Wisconsin, Minn. & Pacific	20,994	7,579	159,114
Dubuque & Sioux City—Mona Branch	22.72	7,532	171,127
Dubuque & Sioux City—Stacyville R. R.	7.93	7,532	59,729
C. M. & St. P.—Austin Branch	7.76	8,150	63,244
Monona	113.70		1,029,586
Dubuque & Sioux City—Onawa Branch	16.32	7,532	123,922
C. & N. W.—Maple River Branch	24.35	9,768	237,851
C. & N. W.—Soldier River Branch	19.75	9,768	192,918
C. & N. W.—Sioux and Pacific Branch	25.75	9,768	251,526
C. M. & St. P.—Sioux City Branch	27.53	8,150	224,369

TABLE NO. 6—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Monroe	121.681		799,024
Iowa Southern Utilities Co.	10.83	2,500	27,075
C. B. & Q.—Main Line	27,915	8,535	238,235
C. B. & Q.—A. K. & D. M.	10,772	8,535	91,939
Wabash—Des Moines and St. Louis	21.94	4,821	105,773
C. & N. W.—Iowa Central—Main Line	13,584	4,616	62,704
C. & N. W.—Southern Iowa Railway	2.40	9,768	23,443
C. M. & St. P.—K. C. Division	10.47	8,150	85,330
Albia Light & Railway Co.	10.00	3,000	30,000
C. & N. W.—Iowa Southern Branch	13.77	9,768	134,505
Montgomery	48.427		413,325
C. B. & Q.—Main Line	25,902	8,535	221,074
C. B. & Q.—Brownville and Nod. Valley	2,418	8,535	20,638
C. B. & Q.—Nebraska City Branch	7,668	8,535	65,446
C. B. & Q.—Red Oak and Atlantic	12,439	8,535	106,167
Muscatine	145.67		1,029,433
C. R. I. & P.—B. C. R. & N.—Muscatine Division	19.21	7,794	149,723
C. M. & St. P.—Muscatine Line	16.72	8,150	136,338
Muscatine, Burlington & Southern	7.72	2,000	15,440
C. R. I. & P.—B. C. R. & N.—Main Line	18.91	7,794	147,385
C. R. I. & P.—Iowa Division	24.85	7,794	193,681
C. R. I. & P.—B. C. R. & N.—Davenport, Iowa and Dakota	7.12	7,794	55,493
C. R. I. & P.—Southwestern Division	22.77	7,794	177,469
C. R. I. & P.—Wilton Branch	11.97	7,794	93,294
Clinton, Davenport & Muscatine Railway	16.40	3,700	60,680
O'Brien	96.52		845,180
C. R. I. & P.—Gowrie and N. W.	13.22	7,794	103,037
C. St. P., M. & O.—Main Line	6.61	14,086	93,108
Dubuque & Sioux City—Sioux Falls Branch	27.37	7,532	206,151
C. & N. W.—Toledo and N. W.	25.30	9,768	247,130
C. M. & St. P.—Iowa and Dakota	24.02	8,150	195,763
Osceola	57.60		561,986
C. R. I. & P.—B. C. R. & N.—C. R. I. F. & N. W.	26.28	7,794	204,826
C. R. I. & P.—Gowrie & N. W.	13.83	7,794	107,894
C., St. P., M. & O.—Main Line	17.98	14,086	252,266
Page	101.512		792,576
C. B. & Q.—Nebraska City Branch	11.80	8,535	100,713
C. B. & Q.—Brownville & N. Valley	22.81	8,535	194,683
C. B. & Q.—Clarinda, C. S. & S.	17,768	8,535	151,650
C. B. & Q.—Humboldt and Shenandoah	27.13	8,535	231,556
C. B. & Q.—K. C., St. J. & C. B.—Tarkio Valley	2,174	8,535	18,555
Wabash—Omaha & St. L.	19.83	4,821	95,600
Palo Alto	74.86		592,415
B. C. R. & N.—C. R. I. F. & N. W.	27.29	7,794	212,898
M. & St. L.—Des Moines and Ft. Dodge	20.49	4,616	94,822
C. & N. W.—Fox Lake Branch	2.74	9,768	26,744
C. M. & St. P.—Iowa and Dakota Division	24.34	8,150	198,371
Pocahontas	91.10		705,925
M. & St. L.—Des Moines and Ft. Dodge	16.74	4,616	77,272
C. R. I. & P.—Gowrie and N. W.	29.40	7,794	229,144
C. & N. W.—Toledo and N. W.	24.18	9,768	236,190
C. M. & St. P.—Des Moines Division—Main Line	11.01	8,150	89,791
Dubuque & Sioux City—Main Line	9.77	7,532	73,588

44 TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 6—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Plymouth	118.12		960,750
Great Northern Railway	25.29	6,490	164,132
C. & St. P. M. & O.—Main Line	9.48	14,986	139,335
C. & N. W.—Maple River Branch	7.96	9,768	77,753
C. M. & St. P.—Sioux City and Dakota	15.00	8,150	122,250
Dubuque & S. C.—Main Line	34.87	7,532	262,241
Chicago & N. W.—Hawarden Branch	20.52	9,768	200,439
Polk	251.709		2,126,681
M. & St. L.—Des Moines and Ft. Dodge Division	8.56	4,616	39,513
Wabash—Des Moines and St. Louis	15.01	4,821	72,363
C. & N. W.—Des Moines and Minneapolis	24.16	9,768	235,995
C. M. & St. P.—Des Moines Division—Main Line	10.57	8,150	86,145
C. M. & St. P.—Des Moines Division—Boone Line	10.01	8,150	81,581
Interior Union Railway	33.25	3,500	116,375
Des Moines Union Railway	4.22	105,079	443,433
C. B. & Q.—A. K. & D. M. and D. M. & K.	10.135	5,535	56,502
C. B. & Q.—D. M. & K. C.	7.428	8,535	63,399
C. G. W.—Southern Division	29.929	7,579	220,024
C. R. I. & P.—Iowa Division	37.73	7,794	216,128
C. R. I. & P.—D. M. I. & W.	7.66	7,794	59,702
C. R. I. & P.—Keokuk and Des Moines	17.14	7,794	132,541
Des Moines Terminal Railway	.93	11,000	10,230
Iowa Transfer Railway	.21	30,000	6,300
Ft. Dodge, Des Moines & Southern R. R.	20.45	3,700	75,665
C. R. I. & P.—St. P. & K. C. Short Line	21.304	7,794	166,043
Des Moines City Railway	3.91	3,500	13,685
Pottawattamie	188.943		1,736,190
Omaha Bridge & Terminal Railway	.50	14,016	7,008
C. B. & Q.—Kod Oak & Atlantic	1.996	8,535	17,036
C. B. & Q.—Hastings & Avoca	5.244	8,535	44,738
C. B. & Q.—K. C., St. Joe & C. B.	8.28	8,535	70,670
C. R. I. & P.—Iowa Division	45.29	7,794	352,990
C. R. I. & P.—Harlan Branch	17.73	128.794	2,287,794
C. R. I. & P.—Harlan Branch	1.16	7,794	9,041
Wabash—Omaha & St. Louis	11.22	4,821	54,092
Dubuque & Sioux City—Omaha District	19.72	11,532	227,231
Union Pacific—Main Line	2.06	73,003	150,286
Union Pacific—Union Avenue Line	1.72	73,003	125,565
C. & N. W.—Main Line	19.06	9,768	186,178
C. M. & St. P.—Iowa Division	26.59	8,150	216,708
C. G. W.—M. C. & Ft. Dodge—Main Line	28.373	7,579	215,039
Poweshiek	96.013		685,785
C. R. I. & P.—B. C. R. & N.—Iowa City & West	6.50	7,794	50,661
C. R. I. & P.—Iowa Division	35.69	7,794	278,238
M. & St. L.—Iowa Central—Main Line	22.911	4,616	105,757
M. & St. L.—Montezuma Branch	13.61	4,616	62,824
M. & St. L.—Newton Branch	.072	4,616	332
C. & N. W.—Ottumwa, C. P. & St. P.	27.23	9,768	265,983
Ringold	79.809		658,322
C. B. & Q.—Leon, Mt. Ayr & S. W.	23.642	5,585	244,459
C. B. & Q.—Hameston & Shenandoah	27.268	8,535	232,732
C. G. W.—Southwestern Division	28.899	7,579	151,131
Sac	107.53		976,973
Dubuque & Sioux City—Omaha District	5.02	7,582	142,807
C. & N. W.—Maple River Branch	54.02	9,768	527,667
C. & N. W.—Boyer Valley Branch	6.83	9,768	66,715
C. & N. W.—Toledo & N. W.	8.57	9,768	83,748
C. M. & St. P.—D. M. Division—Storm Lake Branch	19.15	8,150	156,072

TABLE NO. 6—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Scott	156.00		1,071,971
Davenport, Rock Island & N. W.	24.79	6,587	163,292
C. R. I. & P.—B. C. R. & N.—C. R. & Clinton	25.64	7,794	199,838
C. R. I. & P.—C. R. & N.—Davenport, Iowa & D.	13.65	7,794	106,388
C. R. I. & P.—Iowa Division	13.77	7,794	107,323
C. R. I. & P.—Southwestern Division	13.10	7,794	94,307
C. M. & St. P.—Davenport & N. W.	25.29	8,150	206,117
C. M. & St. P.—Maquoketa Branch	24.97	8,150	203,170
C. M. & St. P.—Muscatine Line	1.99	8,150	16,218
Clinton, Davenport & Muscatine Railway	31.06	3,700	114,922
Shelby	95.794		765,991
Atlantic Northern Railway	5.94	1,500	8,910
C. R. I. & P.—Iowa Division	6.42	7,794	50,237
C. R. I. & P.—Harlan Branch	10.73	7,794	83,680
C. & N. W.—Iowa S. W. Branch	18.72	9,768	182,437
C. M. & St. P.—Iowa Division	24.97	8,150	203,170
C. G. W.—M. C. & Ft. Dodge—Main Line	32.814	7,579	248,697
Sioux	147.48		1,258,302
Great Northern Railway	27.30	6,490	177,177
C. St. P. M. & O.—Main Line	22.09	14,086	311,160
Dubuque & Sioux City—Sioux Falls Branch	7.08	7,532	53,227
C. & N. W.—Toledo & N. W.	35.06	9,768	342,466
C. M. & St. P.—Iowa and Dakota Division	29.08	8,150	237,902
C. M. & St. P.—Sioux City & Dakota Division	16.87	8,150	137,490
C. & N. W.—Hawarden Branch on T. & N. W. R. of wgs.	7.63	9,768	74,530
C. & N. W.—Toledo & Northwestern Branch	2.37	9,768	23,150
Story	142.029		1,073,384
M. & St. L.—Iowa Central—Story City Branch	19.476	4,616	89,901
C. & N. W.—Main Line	24.23	9,768	236,679
C. & N. W.—D. M. & Minneapolis	25.73	9,768	251,331
C. M. & St. P.—Iowa Division	24.60	8,150	200,970
Ft. Dodge, Des Moines & Southern R. R.	19.32	3,700	71,484
C. R. I. & P.—St. P. & K. C. Short Line	28.613	7,794	223,010
Tama	134.603		1,233,968
C. R. I. & P.—B. C. R. & N.—Pacific Division	18.17	7,794	141,617
C. G. W.—Southern Division	12.626	7,579	95,692
C. & N. W.—Main Line	25.34	9,768	247,521
C. & N. W.—Ottumwa, C. P. & St. P.	.11	9,768	1,074
C. & N. W.—Iowa, Minn. & N. W.	30.31	9,768	296,068
C. & N. W.—Toledo & N. W.	22.14	9,768	215,944
C. M. & St. P.—Iowa Division	26.41	8,150	215,241
Tama & Toledo Railroad	3.407	3,000	10,291
Taylor	60.787		513,292
C. B. & Q.—Creston Branch	28.068	8,535	239,648
C. B. & Q.—Hameston & Shenandoah	27.600	8,535	236,445
C. G. W.—Southern Division	5.779	7,579	43,799
Union	66.089		542,041
C. B. & Q.—Main Line	24.779	8,535	211,489
C. B. & Q.—Creston Branch	10,742	8,535	91,683
C. B. & Q.—Creston & Shenandoah	7.922	8,535	67,614
C. G. W.—Southern Division	22.596	7,579	171,255
Van Buren	80.20		656,228
C. B. & Q.—Ft. Madison Branch	14.72	8,535	125,633
C. B. & Q.—C. B. & K. C.	10,742	8,535	91,683
C. R. I. & P.—Keokuk Branch	4.50	7,794	35,073
C. R. I. & P.—Keokuk & D. M.	33.65	7,794	262,269

TABLE NO. 6—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Wapello	116.756		915,762
C. M. & St. P.—K. C. Division	28.66	8,150	235,579
C. M. & St. P.—Muscatine Line	12.47	8,150	112,040
C. B. & Q.—Main Line	28,723	8,535	225,021
C. R. I. & P.—Southwestern Division	7.73	7,794	60,170
C. R. I. & P.—Keokuk & Des Moines	29.97	7,794	235,586
Wabash—Main Line	8.603	4,821	47,260
M. & St. L.—Iowa Central—Main Line	.91	4,616	46
Warren	112.159		912,634
C. B. & Q.—Albia, K. & D. M. and D. M. & K.	7.696	8,535	65,685
C. B. & Q.—Chariton, D. M. & Southern	21.439	8,535	182,982
C. B. & Q.—D. M. K. & Southern	27.537	8,535	235,492
C. G. W.—Southern Division	15.787	7,579	119,650
C. R. I. & P.—D. M., I. & W.	26.52	7,794	206,697
C. R. I. & P.—St. P. & K. C. Short Line	13.36	7,794	104,123
Washington	128.483		993,388
C. R. I. & P.—B. C. R. & N.—Iowa City & Western	21.01	7,794	163,732
C. R. I. & P.—B. C. R. & N.—Muscatine Division	4.81	7,794	37,592
C. R. I. & P.—Southwestern Division	24.10	7,794	187,935
C. R. I. & P.—Oskaloosa Division	14.25	7,794	111,064
C. M. & St. P.—Muscatine Line	26.20	8,150	213,520
C. B. & Q.—Burlington & Western	13.875	8,535	118,423
C. B. & Q.—Burlington & N. W.	18.014	8,535	151,074
M. & St. L.—Eastern Division	11.724	4,616	54,118
Wayne	94.133		766,232
C. B. & Q.—Chariton Branch	8.893	8,535	58,522
C. B. & Q.—Keokuk & Western	29.86	8,535	254,855
C. R. I. & P.—Southwestern Division	27.76	7,794	216,361
C. M. & St. P.—K. C. Division	14.96	8,150	121,924
C. R. I. & P.—St. P. & K. C. Short Line	14.66	7,794	114,260
Webster	235.159		1,416,280
C. G. W.—M. C. & Ft. D.—Main Line	27.731	7,579	210,173
C. G. W.—Lehigh Branch	15.571	7,579	119,377
M. & St. L.—D. M. & Ft. D.	32.47	4,616	149,882
M. & St. L.—Main Line	35.21	4,616	162,529
C. R. I. & P.—Gowrie & N. W.	7.41	7,794	57,754
Dubuque & Sioux City—Main Line	27.34	7,532	206,925
Dubuque & Sioux City—Omaha District	5.97	7,532	44,966
C. & N. W.—Toledo & N. W.	25.96	9,768	253,577
Ft. Dodge, Des Moines & Southern R. R.	57.31	3,700	212,047
Winnebago	58.56		412,495
C. R. I. & P.—B. C. R. & N.—Germania Division	4.92	7,794	38,346
C. R. I. & P.—B. C. R. & N.—O. R. I. F. & N. W.	21.29	7,794	165,934
M. & St. L.—Main Line	20.92	4,616	96,597
C. & N. W.—Iowa, Minn. & N. W.	11.43	9,768	111,648
Winnebuck	82.96		667,578
C. R. I. & P.—B. C. R. & N.—Milwaukee Division	1.06	7,794	8,263
C. R. I. & P.—B. C. R. & N.—Chicago, Decorah & Minnesota	22.94	7,794	178,794
C. M. & St. P.—Iowa & Minnesota Division	17.23	8,150	140,424
C. M. & St. P.—Decorah Branch	9.51	8,150	77,507
C. M. & St. P.—Iowa & Dakota Division	27.73	8,150	224,422
C. M. & St. P.—Davenport & N. W.	2.47	8,150	20,130

TABLE NO. 6—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Woodbury	149.74		1,309,021
C. & N. W.—Hawarden Branch on C. St. P., M. & O. tracks	1.56	9,768	15,238
C. & N. W.—Maple River Branch	42.21	9,768	411,611
C. & N. W.—Sioux City & Pacific Branch	22.32	9,768	218,022
C. M. St. P.—Sioux City Branch	31.95	8,150	260,474
C. M. & St. P.—Sioux City & Dakota Division	5.63	8,150	45,884
Sioux City Bridge Company	1.00	7,500	7,500
Sioux City Terminal Railway	2.45	10,000	24,500
Great Northern Railway	6.85	6,490	44,456
C. St. P., M. & O.—Main Line	.70	14,086	9,860
Dubuque & Sioux City—Main Line	6.12	7,532	46,096
Dubuque & Sioux City—Onawa Branch	23.94	7,532	195,280
Worth	62.388		469,805
C. R. I. & P.—B. C. R. & N.—Main Line	6.86	7,794	52,999
C. G. W.—M. C. & Ft. Dodge—Main Line	16.657	7,579	126,243
M. & St. L.—Iowa Central—Main Line	13.531	4,616	62,459
M. & St. L.—Main Line	.34	4,616	1,569
C. St. P., M. & O.—Main Line	11.28	8,150	91,933
Wright	130.190		1,002,344
M. & St. L.—Belmond Branch	15.612	4,616	72,065
C. & N. W.—Toledo & N. W.	23.85	9,768	232,997
C. R. I. & P.—B. C. R. & N.—C. R. I. F. & N. W.	45.04	7,794	351,423
C. G. W.—M. C. Ft. Dodge—Main Line	39.426	7,579	293,336
C. G. W.—M. C. & Ft. Dodge—Oulwein-Clarion Br.	12.262	7,579	92,934

Note.—For Total Railway Assessment See Tables Nos. 1 and 2.

TABLE NO. 8—RAILROAD BUSINESS

Abstract of Reports of Railway Companies for Entire System for the Year Ending December 31, 1919

Name of Road	Miles of Main Track System	Gross Earnings for System		Operating Expenses for System		Net Earnings for System		Taxes Paid in 1919	
		Total	Per Mile	Total	Per Mile	Total	Per Mile		
Atchison, Topeka & Santa Fe Railway	8,650.52	\$ 179,870,926.06	\$ 20,793.08	\$ 133,372,416.52	\$ 15,417.85	\$ 46,498,509.54	\$ 5,375.23	\$ 11,037,254.64	Accrued
Chicago, Burlington & Quincy Railway	9,197.42	154,011,689.26	16,745.09	121,400,679.13	13,199.42	32,611,010.13	3,545.66	5,411,564.62	
Chicago Great Western Ry.	1,407.576	22,688,461.22	16,118.81	20,969,244.88	14,897.41	1,719,216.34	1,231.40	700,884.13	
Chicago, Milwaukee & St. Paul	10,276.180	150,370,394.27	14,632.90	138,561,704.79	13,483.77	11,808,689.48	1,149.13	6,255,343.70	
Chicago & North Western Ry.	8,094.380	139,589,915.43	17,245.28	119,579,386.97	14,773.13	20,010,528.46	2,472.15	6,700,510.69	
Chicago, Rock Island & Pacific Railway	7,208.715	112,588,411.98	15,618.37	98,032,523.17	13,599.16	14,555,888.81	2,019.20	1,152,801.77	
Chicago, St. Paul, Minneapolis & Omaha Ry.	1,079.360	27,732,018.84	16,513.44	23,316,464.93	13,884.13	4,415,553.91	2,629.30	1,305,446.43	
Illinois Central operating the the Dubuque & Sioux City Ry. and the Dunleith & Dubuque Bridge Co.	761.94	169,670,884.58	143,936.38	100,154,267.88	131,446.39	9,516,616.70	12,489.98	5,947,823.31	
Great Northern Ry.	8,176.27	106,533,738.98	13,029.62	86,728,017.99	10,607.28	19,805,720.99	2,422.34	7,099,644.77	Accrued
Minneapolis & St. Louis Ry.	1,596.46	13,384,871.31	8,711.50	13,094,520.60	8,463.95	380,350.71	247.55	624,299.57	
Union Pacific Ry.	3,614.01	110,819,514.64	30,663.86	73,936,673.95	20,458.35	36,882,835.69	10,205.51	3,303,237.71	
Wabash Ry.	2,439.65	48,847,085.62	20,022.16	44,391,737.30	18,195.94	4,455,348.26	1,826.22	1,231,721.16	
Totals	63,042.481	\$1,176,107,912.19		\$973,447,643.17		\$ 202,660,269.02		\$ 50,760,532.50	

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 1920, Inclusive.

Date Reported	Miles of Road	Assessed Value		Gross Earnings		Net Earnings		Taxes Paid
		Total	Per Mile	Total	Per Mile	Total	Per Mile	
1889	8,298	\$43,271,008	\$ 5,214	\$ 36,365,664	\$ *4,390	\$ 9,515,947	\$ 1,147	\$ 1,194,657.00
1890	8,200	42,858,890	5,189	37,462,779	4,536	11,886,600	1,439	1,502,532.00
1891	8,377	44,558,606	5,319	37,689,553	*4,522	10,986,373	1,312	1,245,344.00
1892	8,403	44,666,157	5,310	44,416,488	*4,810	12,695,800	1,509	1,246,924.00
1893	8,475	44,869,784	5,292	44,284,053	5,223	12,736,553	1,502	1,322,532.00
1894	8,477	44,873,686	5,292	43,634,972	5,029	12,467,068	1,470	1,409,785.00
1895	8,481	44,376,542	5,232	35,974,444	4,250	10,365,390	1,222	1,355,625.00
1896	8,487	44,381,211	5,229	37,653,442	4,438	12,575,952	1,481	1,375,978.00
1897	8,481	44,378,916	5,232	39,622,290	4,671	12,420,593	1,465	1,382,564.00
1898	8,474	44,438,782	5,244	41,335,093	4,877	13,403,424	1,582	1,382,908.00
1899	8,518	44,550,129	5,230	46,202,903	5,424	15,532,068	1,823	1,404,651.00
1900	9,236	46,008,510	4,981	49,549,679	5,364	15,566,967	1,685	1,424,134.00
1901	9,356	47,071,258	5,042	52,354,817	5,607	15,094,672	1,616	1,509,370.00
1902	9,414	51,307,950	5,449	56,079,943	6,018	16,460,975	1,766	1,563,492.87
1903	9,725-8173	56,541,513	5,814	56,466,305	5,955	17,134,102	1,807	1,623,496.46
1904	9,799-6363	57,535,160	5,871	58,466,340	6,019	15,076,163	1,552	1,874,419.17
1905	9,799-2282	58,190,189	5,937	57,396,848	5,857	15,345,574	1,566	2,141,863.83
1906	9,827-0303	62,337,199	6,343	62,792,307	6,403	19,258,953	1,964	2,089,251.74
1907	9,824-2203	63,334,120	6,447	69,791,348	7,114	21,890,793	2,231	2,211,682.18
1908	9,876-82	65,457,616	6,425	73,081,792	7,451	18,919,350	1,966	2,312,745.68
1909	9,878-73	65,660,895	6,445	67,767,032	6,870	17,939,211	1,819	2,412,724.79
1910	9,794-257	62,729,447	6,506	72,169,276	7,378	16,144,593	1,651	2,505,375.51
1911	9,858-239	65,924,482	6,678	78,444,295	7,959	15,028,007	1,526	2,627,509.25
1912	9,868-962	65,951,446	6,671	77,984,583	7,913	16,986,595	1,724	2,721,391.95
1913	9,946-181	78,599,293	7,879	81,897,371	8,325	17,282,849	1,761	2,852,488.90
1914	9,973-231	78,669,112	7,868	87,815,333	8,819	20,663,997	2,075	3,135,504.27
1915	9,998-456	78,880,376	7,875	89,950,216	8,999	23,092,491	2,310	3,596,436.26
1916	10,029-383	78,805,593	7,863	89,055,425	8,879	22,672,467	2,261	3,654,123.00
1917	9,980-89	78,701,879	7,885	99,818,933	10,001	27,445,263	2,750	3,948,030.00
1918	9,911-817	78,725,262	7,943	104,606,690	10,554	22,079,050	2,227	4,271,351.00
1919	9,895-887	78,554,672	7,938	119,315,480	12,057	4,407,361	445	4,604,690.00
1920	9,843-055	78,521,046	7,977	136,209,798	13,837	6,681,373	679	4,962,946.40

TAXABLE VALUATION OF RAILROAD PROPERTY

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, in the Monday in March or the second Monday of July of the respective years named in the left hand column. The items, "gross earnings," 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 for 1906 was levied on 9,799,633 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 19, 1920, under the provisions of Chapter 75, Acts of the Thirtieth General Assembly of Iowa:

CLASS "A" RAILROADS

Atchison, Topeka & Santa Fe Railway.
Cedar Rapids & Iowa City Railway Co.
Cedar Rapids & Marion City Railway.
Charles City Western Railway Co.
Chicago, Burlington & Quincy Railway.
Chicago Great Western Railway.
Chicago, Milwaukee & St. Paul Railway.
Chicago & Northwestern Railway.
Chicago, Rock Island & Pacific Railway.
Chicago, St. Paul, Minneapolis & Omaha Railway.
Clinton, Davenport & Muscatine Railway.
Des Moines City Railway Company.
Des Moines Terminal Company.
Des Moines Union Railway.
Fort Dodge, Des Moines & Southern Railway.
Great Northern Railway.
Illinois Central Railroad Co.
Inter-Urban Railway.
Iowa Southern Utilities Company.
Iowa Transfer Railway Company.
Mason City & Clear Lake Railroad Company.
Minneapolis & St. Louis Railroad.
Muscatine, Burlington & Southern Railway Co.
Sioux City Terminal Railway.
Union Pacific Railroad.
Wabash Railroad.
Waterloo, Cedar Falls & Northern Railway.

CLASS "B" RAILROADS

Oskaloosa & Buxton Electric Ry.
Taber & Northern Railway.

CLASS "C" RAILROADS

Albia Light & Railway Company.
Atlantic Northern Railway.
Collfax Northern Railway.
Davenport, Rock Island & Northwestern Ry.
Manchester & Oneida Railway Co.
Tama & Toledo Railroad Co.

TABLE NO. 11—AMERICAN RAILWAY EXPRESS
COMPANY

Statement of Assessment of Express Property as Fixed by the Executive Council
July 19, 1920.

Counties	Mileage	Aggregate Assess- ment	Counties	Mileage	Aggregate Assess- ment
Adair	37,204.8	1,116.12	Johnson	91.22	2,726.60
Adams	29,862	895.86	Jones	95.80	2,874.00
Allamakee	64.70	1,941.00	Keokuk	153.906	4,617.18
Appanoose	149.88	4,496.40	Kossuth	144.66	4,339.80
Audubon	34,594	1,040.82	Lee	159.696	4,790.88
Benton	101.32	3,036.60	Linn	193.20	5,946.00
Black Hawk	155.854	4,675.62	Louisa	96.647	2,899.41
Boone	122.82	3,684.60	Lucas	69.955	2,098.65
Bremer	93.469	2,804.07	Lyon	110.40	3,312.00
Buchanan	70.393	2,111.79	Madison	53.245	1,597.35
Buena Vista	96.06	2,881.80	Mahaska	159.217	4,776.51
Butler	104,863	3,145.39	Marion	122.547	3,676.41
Calhoun	153.898	4,616.94	Marshall	143.543	4,456.29
Carroll	119,226	3,576.78	Mills	101.677	3,050.31
Cass	71.152	2,184.56	Mitchell	74.595	2,237.85
Cedar	88.55	2,656.50	Monona	113.70	3,411.00
Cerro Gordo	144,665	4,839.95	Monroe	111.681	3,350.43
Cherokee	57.21	1,716.30	Montgomery	48.427	1,452.81
Chickasaw	58,866	1,765.98	Muscatine	161.49	4,844.70
Clarke	46.420	1,392.60	O'Brien	96.52	2,895.60
Clay	110.12	3,303.60	Osceola	57.60	1,728.00
Clayton	192.28	3,968.40	Page	101.512	3,045.36
Clinton	188.48	6,654.40	Palo Alto	74.86	2,245.80
Crawford	159,002	4,770.06	Plymouth	113.12	3,393.60
Dallas	122.56	3,676.80	Pocahontas	91.10	2,733.00
Davis	155,446	1,963.38	Polk	246.219	7,396.57
Decatur	96.712	2,961.36	Pottawattamie	190.73	5,721.90
Delaware	109,092	3,272.76	Poweshiek	96.013	2,880.39
Des Moines	77,976	2,339.28	Ringgold	79.809	2,394.27
Dickinson	50,874	1,526.22	Sac	107.53	3,225.90
Dubuque	123,336	3,760.08	Scott	156.09	4,682.70
Emmett	73.93	2,217.90	Shelby	95.794	2,873.82
Fayette	132,201	3,966.08	Sionx	145.11	4,353.30
Floyd	64.40	1,932.00	Story	142,029	4,280.87
Franklin	106,832	3,189.96	Tama	138,603	4,158.09
Fremont	70,403	2,112.09	Taylor	60,787	1,823.61
Greene	75.80	2,274.00	Union	66,039	1,961.17
Grundy	65,422	1,962.66	Van Buren	80.20	2,406.00
Guthrie	79.36	2,110.30	Wapello	113,756	3,502.65
Hamilton	81.39	2,441.70	Warren	112,159	3,364.77
Hancock	108.70	3,261.00	Washington	128,483	3,854.49
Hardin	148,853	4,465.59	Wayne	94.133	2,823.99
Harrison	114,229	3,426.87	Webster	235,152	7,054.56
Henry	73,631	2,268.93	Winnebago	58.56	1,756.80
Howard	39,061	1,171.85	Winneshek	82.96	2,488.50
Humboldt	89.39	2,686.70	Woodbury	147.19	4,415.70
Ia	40.38	1,211.40	Worth	62,288	1,871.54
Iowa	57.85	1,735.50	Wright	130.19	3,905.70
Jackson	89.80	2,694.00			
Jasper	126,565	3,796.95	Totals	10,278,975	\$308,369.25
Jefferson	87,552	2,626.56			

The taxable value per mile was fixed at \$30.00.

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 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 provisions 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 lines 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, roadbed, bridges, culverts, rolling stock, depots, station grounds, shops, buildings, gravel beds and all other property, real and personal exclusively used in the operation of such railway. In assessing said railway and its equipment, said council shall take into consideration the gross earnings per mile for the year ending January 1st, preceding, and any and all matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this state, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without the 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 state-

ment 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 the 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, regulation, and requirements at any time, and communicate them to the several railway companies in the manner aforesaid, and with respect to such additional or supplemental rules, regulations, and requirements, they shall be and become binding upon the said railway companies within thirty days after they are so communicated. (29 G. A., ch. 61, * 5.)

Sec. 1340-f. If any railway company shall fail or refuse to obey or conform to the rules, regulations, method, and requirements so made or prescribed by the executive council under the provisions of this act or to make the reports as herein provided for, the executive council shall proceed and assess the property of such railway company so failing or refusing, according to the best information obtainable, and shall then add to the taxable valuation of such railway 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 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, after examining such statements and after ascertaining the actual values 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 compensations 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.)