

State of Iowa
1919

FORTY-EIGHTH ANNUAL REPORT
OF THE
TAXABLE VALUATION
OF
RAILROAD PROPERTY

INCLUDING

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

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July 14, 1919

Compiled under Direction of
R. E. BALES
Secretary of Executive Council
By
A. U. SWAN
and
DELLA M. KELTNER
Assistants

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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. B. Storey, 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. Pederson, 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—R. E. Scott, Chicago, Ill.
General Manager—E. P. Braeken, Chicago, Ill.
General Superintendent—F. H. Ustick, Burlington, Iowa.
Chief Engineer—W. L. Breckinridge, 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. Felton, Chicago, Ill.
Secretary—W. G. Lerch, Chicago, Ill.
Federal-Treasurer—J. P. Cockendall, Chicago, Ill.
General Solicitor—W. H. Jacobs, Chicago, Ill.
Federal Manager—W. L. Park, Chicago, Ill.
Chief Engineer—C. G. Delo, 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. Byram, 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. E. 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. Dudley, Milwaukee, Wis.
General Superintendents—J. H. Foster, Minneapolis, Minn.; C. O. Bradshaw, Milwaukee, Wis.; W. M. Weldenhamer, Chicago, Ill.; W. B. Foster, Seattle, Wash.
Superintendents of Iowa Divisions—C. H. Marshall, Marion, Iowa; H. H. Ober,

Mason City, Iowa; N. P. Thurber, Ottumwa, Iowa; M. J. Larson, Sioux City, Iowa; E. W. Lollis, Des Moines, Iowa; W. M. Thurber, Dubuque, Iowa; W. J. Thiele, 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—F. O'Brien, Belle Plaine, Iowa; F. F. McCauley, Boone, Iowa; R. F. Armstrong, Mason City, Iowa; J. P. Cantillon, Eagle Grove, Iowa; E. B. 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—Thos. J. Newkirk, 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 Hughtt, 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. E. Shean, 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. Rettinghouse, St. Paul, Minn.
Federal Auditor—Chas. Jensch, St. Paul, Minn.
Tax Commissioner—T. A. Polley, Chicago, Ill.
Superintendent Iowa Division—J. J. Prentice, St. James, Minn.

COLFAX NORTHERN RAILROAD

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

CRESTON, 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.

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-President—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. Beymer, 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. Beymer, 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—G. R. 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. Paetzold, 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 Kathmann, Treynor, Iowa.
General Manager—Aug. Dammrow, Treynor, Iowa.
General Solicitor—J. J. Hess, Council Bluffs, Iowa.
General Manager—Aug. Dammrow, Treynor, Iowa.
Auditor—A. E. Smith, Council Bluffs, Iowa.

IOWA & SOUTHWESTERN RAILROAD.

(Officers last reported. No report for 1919).
President—W. S. Farquhar, Clarinda, Iowa.
General Manager—A. F. Galloway, Clarinda, Iowa.

IOWA TRANSFER RAILWAY.

President—F. C. Hubbell, Des Moines.
 Vice-President—E. A. Howard, Chicago, Ill.
 Secretary and Treasurer—J. A. Wagner, Des Moines, Iowa.
 General Manager—J. A. Wagner, Des Moines, Iowa.
 Federal Auditor—F. 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.
 General Solicitor—A. S. Blair, Manchester, Iowa.
 Auditor—Chas. 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.

Vice-President—F. H. Davis, New York, N. Y.
 Secretary—A. C. Doan, New York, N. Y.
 Federal Treasurer—W. W. Cole, Minneapolis, Minn.
 General Solicitor—N. N. 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 S. Maffitt, St. Louis, Mo.
 Secretary and Treasurer—Jesse D. Dana, St. Louis, Mo.
 General Superintendent—R. W. Erwin, Waukon, Iowa.

MUSCATINE, BURLINGTON & SOUTHERN RAILROAD CO.

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

OMAHA BRIDGE & TERMINAL RAILWAY.

President—C. A. Peabody, New York, N. Y.
 Vice-President—A. S. Baldwin, Chicago, Ill.
 Secretary—John R. Webster, Omaha, Neb.
 Acting Treasurer—O. F. Nau, Chicago, Ill.
 General Solicitor—W. S. Horton, Chicago, Ill.
 Attorney—William Baird, Omaha, Neb.
 General Superintendent—W. S. Williams, Waterloo, Iowa.
 Chief Engineer—F. L. Thompson, Chicago, Ill.
 General Manager—A. E. Clift, Chicago, Ill.
 Auditor—W. D. Beymer, Chicago, Ill.
 Land and Tax Commissioner—Wm. L. Tarbet, Chicago, Ill.

SIOUX CITY BRIDGE COMPANY.

President—Jas. T. Clark, St. Paul, Minn.
 Vice-President—Richard H. Aishton, Chicago, Ill.
 Secretary—John D. Caldwell, Chicago, Ill.
 Treasurer—A. B. Jones, Chicago, Ill.
 Comptroller—Lewis A. Robinson, Chicago, Ill.
 Tax Commissioner—Thos. A. Polleys, Chicago, Ill.

SIOUX CITY TERMINAL RAILWAY.

President—F. L. Eaton, Sioux City, Iowa.
 Vice-Presidents—Wm. Milchrist, Sioux City, Iowa; F. S. Brooks, Chicago, Ill.
 Secretary—R. F. Murray, Sioux City, Iowa.
 Treasurer—Geo. S. Parker, 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, Chicago, Ill.
 General Manager—C. W. Jones, Des Moines, Iowa.
 Chief Engineer—H. G. Clark, Chicago, Ill.
 Auditor—W. H. Burns, Chicago, Ill.
 Tax Commissioner—Thos. J. Newkirk, Chicago, Ill.
 Superintendent Iowa Divisions—A. L. Haldeman, Manly, Iowa; A. T. Abbott, Des Moines, Iowa.

TABOR & NORTHERN RAILWAY COMPANY.

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

UNION PACIFIC RAILROAD.

President—R. S. Lovett, New York, N. Y.
 Vice-Presidents—W. A. Harriman, J. D. Ferrell, H. W. Clark, New York, N. Y.
 Secretary—Thos. Price, New York, N. Y.
 Treasurer—Frederick V. S. Crosby, New York, N. Y.
 General Solicitor—Edson Rich, Omaha, Neb.
 General Manager—W. M. Jeffers, Omaha, Neb.
 General Superintendents—G. O. Brophy, F. H. Hammill, 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. Carey, 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 Claim 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-Presidents—Richard Schaddelee, Grand Rapids, Mich.; B. J. Denman, Davenport, Iowa.
 Secretary and General Manager—E. C. Allen, Cedar Rapids, Iowa.
 Treasurer—C. M. Hurd, Grand Rapids, Mich.
 General Solicitor—Barnes, Chamberlain & 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. Deininger, 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. R. 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. Littig, Davenport, Iowa.
 Treasurer—H. E. Weeks, Davenport, Iowa.
 General Solicitor—Joe R. Lane, 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.

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

MASON CITY & CLEAR LAKE RAILROAD COMPANY.

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

OSKALOOSA & 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, Oskaloosa, Iowa.
 Auditor—C. Barnhart, Oskaloosa, Iowa.

ALBIA LIGHT & RAILWAY COMPANY.

President—A. L. Fowle, New York, N. Y.
 Vice-President—Merle R. Walker, New York, N. Y.
 Secretary—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. Dows, Cedar Rapids, Iowa.
 Secretary—C. S. Woodward, Cedar Rapids, Iowa.
 Treasurer—Isaac B. Smith, Cedar Rapids, Iowa.
 General Manager—J. P. Walters, Toledo, Iowa.

TAXABLE VALUATIONS FOR 1919.

Railroad property	\$ 78,554,672
Interurbans	2,176,454
Sleeping cars	1,831,748
Equipment companies	414,073
Transmission lines	684,714
Express property	306,923
Totals	\$ 83,471,584

TAXABLE VALUATIONS FOR 1919.

TABLE NO. 1—INTERURBANS.

Length of Inter-Urban Lines January 1, 1919, 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
Cedar Rapids & Marion City Ry..	Linn -----	21.94	21.94	\$ 8,500	\$ 186,400
Charles City Western Railway....	Floyd -----	23.35	23.35	3,500	81,725
Clinton, Davenport & Muscatine Ry.	Muscatine ----- Scott ----- Clinton -----	16.40 31.06 10.88	58.32	3,700	215,784
Des Moines City Ry. Co.....	Polk -----	3.91	3.91	3,500	13,685
Fort Dodge, Des Moines & Southern R. R.....	Boone ----- Calhoun ----- Greene ----- Polk ----- Story ----- Webster ----- Hamilton -----	31.79 13.31 1.18 20.45 19.32 57.31 5.76	149.12	3,700	246,675
Inter-Urban Railway	Dallas ----- Jasper ----- Polk -----	21.20 5.45 32.91	59.56	3,500	208,460
Iowa Southern Utilities Co.....	Appanoose ----- Monroe -----	21.11 10.83	31.94	2,500	79,850
C. R. & Iowa City Ry. Co.....	Johnson ----- Linn -----	18.37 26.23	44.65	3,700	165,205
Mason City & Clear Lake Railroad Company	Cerro Gordo -----	16.06	16.06	4,500	72,270
Oskaloosa & Buxton Electric Ry..	Mahaska -----	2.30	2.30	3,700	8,510
Albia Light & Ry. Co.....	Monroe -----	10.00	10.00	3,000	30,000
Waterloo, Cedar Falls & Northern Railway	Benton ----- Black Hawk ----- Bremer ----- Buchanan ----- Linn -----	9.96 64.50 10.89 5.73 20.71	111.79	5,000	558,950
Tama & Toledo Ry. Co.....	Tama -----	2.95	2.95	3,000	8,850
Total		535.89	535.89		\$2,176,454

TABLE NO. 2—RAILROADS.

Length of Railroads January 1, 1919, and the Taxable Value Thereof.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Atchison, Topeka & Santa Fe R'y</i>	Lee	19.89	19.89	\$26,000	\$ 517,140
Account sleeping cars				213	4,237
<i>Atlantic Northern Railway</i>			17.00	1,500	25,500
	Audubon	6.70			
	Cass	7.33			
	Shelby	2.97	17.00		
<i>Chicago, Burlington & Quincy R'y</i>			1,365.602	8,500	11,607,617
Account sleeping cars				34	46,430
Main Line	Adams	25.932			
	Clarke	25.822			
	Des Moines	18.070			
	Henry	19.364			
	Jefferson	24.586			
	Lucas	26.853			
	Mills	27.623			
	Monroe	27.915			
	Montgomery	25.902			
	Union	24.779			
	Wapello	26.723	273.509		
<i>Ft. Madison Branch</i>	Henry	2.670			
	Jefferson	13.000			
	Lee	25.640			
	Van Buren	14.720	56.030		
<i>Albia, K. & D. M. and D. M. & K. Branch</i>	Marion	30.204			
	Polk	10.135			
	Monroe	10.772			
	Warren	7.696	67.807		
<i>Charlton, D. M. & Southern Branch</i>	Lucas	9.051			
	Warren	21.439	30.490		
<i>Charlton Branch</i>	Decatur	15.907			
	Lucas	13.741			
	Wayne	6.833	36.541		
<i>Leon, Mt. Ayr & Southwestern Branch</i>	Decatur	25.639			
	Ringgold	28.642	54.281		
<i>Creston Branch</i>	Adams	3.630			
	Taylor	23.008			
	Union	10.742	42.680		
<i>Creston & Northern Branch</i>	Adair	18.414			
	Union	7.922	26.336		
<i>Western Iowa Railroad</i>	Adair	10.270			
	Cass	10.035	20.305		
<i>Nebraska City Branch</i>	Fremont	19.741			
	Montgomery	7.668			
	Page	11.800	39.209		
<i>Red Oak & Atlantic Branch</i>	Cass	3.557			
	Montgomery	12.439			
	Pottawattamie	1.966	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
<i>Neb. City, Sidney & Northeast</i>	Fremont	12.139			
	Mills	8.918	21.057		
<i>Hastings & Avoca Branch</i>	Pottawattamie	5.244			
	Mills	10.483	15.727		
<i>Northern Division</i>	Dubuque	.532	.532		
<i>Burlington & Western Ry</i>	Henry	10.679			
	Jefferson	17.784			
	Keokuk	13.443			
	Mahaska	26.746			
	Marion	.803			
	Washington	13.875	83.330		
<i>Burlington & Northwestern Ry</i>	Des Moines	12.996			
	Henry	9.520			
	Louisa	3.148			
	Washington	13.014	38.678		
<i>Des Moines & Kansas City R. R.</i>	Clarke	20.598			
	Decatur	26.636			
	Madison	12.379			
	Polk	7.428			
	Warren	27.357	94.398		
<i>St. Louis, Keokuk & Northwestern</i>	Henry	14.250			
	Lee	36.750	51.000		
<i>Keokuk & St. Paul R'y</i>	Des Moines	8.980			
	Lee	33.346	42.326		
<i>Keokuk & Western R. R.</i>	Appanoose	29.290			
	Decatur	14.180			
	Wayne	29.890	73.240		
<i>Humeston & Shenandoah R. R.</i>	Decatur	14.350			
	Page	27.130			
	Ringgold	27.268			
	Taylor	27.060	96.748		
<i>Chicago, Burlington & Kansas City</i>	Appanoose	17.970			
	Davis	15.480			
	Lee	16.890			
	Van Buren	27.230	77.640		
<i>Kansas City, St. Joe & Council Bluffs</i>	Fremont	29.783			
	Mills	17.963			
	Pottawattamie	8.280	56.026		
<i>Clarinda, College Springs & Southwestern</i>	Page	17.768	17.768		
<i>Brownsville & Nodaway Valley</i>	Montgomery	2.418			
	Page	22.810	25.228		
<i>Tarkio Valley R. R.</i>	Page	2.174	2.174		
<i>Iowa & St. Louis R. R.</i>	Appanoose	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
<i>Chicago Great Western R'y</i>			769.176	7,500	5,768,820
Account sleeping cars				75	57,688
Main Line	Bremer ----- Buchanan ----- Chickasaw ----- Delaware ----- Dubuque ----- Fayette ----- Howard ----- Mitchell -----	6.008 11.374 25.526 25.624 31.204 19.841 13.080 9.886			142.493
Southern Branch	Black Hawk ----- Buchanan ----- Fayette ----- Grundy ----- Jasper ----- Madison ----- Marshall ----- Polk ----- Ringgold ----- Tama ----- Taylor ----- Union ----- Warren -----	30.357 2.899 6.991 7.923 19.022 19.466 31.813 29.032 23.899 12.023 5.779 22.596 15.787			238.194
Cedar Falls Branch	Black Hawk -----	7.526	7.526		
Waverly Branch	Bremer -----	21.871	21.871		
M. C. & Ft. D.—Main Line	Calhoun ----- Carroll ----- Cerro Gordo ----- Crawford ----- Franklin ----- Harrison ----- Mitchell ----- Pottawattamie ----- Shelby ----- Webster ----- Worth ----- Wright -----	18.568 35.226 31.484 1.872 .535 1.949 5.305 28.373 32.814 27.731 16.657 33.426			233.940
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer ----- Butler ----- Fayette ----- Franklin ----- Wright -----	25.398 27.743 7.349 24.144 12.392			95.896
M. C. & Ft. D.—Lehigh Br.	Webster -----	15.751	15.751		
Wisconsin, Minn. & Pacific Branch	Howard ----- Mitchell -----	1.511 20.994			22.505

TABLE NO. 2.—Continued.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Chicago, Milwaukee & St. Paul R'y</i>			1,853.580	8,150	15,106,677
Account sleeping cars				7	12,975
Iowa Division	Benton ----- Boone ----- Carroll ----- Clinton ----- Crawford ----- Dallas ----- Guthrie ----- Harrison ----- Jackson ----- Jones ----- Linn ----- Marshall ----- Pottawattamie ----- Shelby ----- Story ----- Tama -----	24.08 9.92 23.82 35.31 12.99 20.51 19.56 7.01 12.92 25.47 25.80 24.99 26.59 24.07 24.66 26.41			344.11
Green Island Branch	Clinton ----- Jackson -----	.76 12.14			12.90
Kansas City Division	Appanoose ----- Benton ----- Iowa ----- Keokuk ----- Linn ----- Monroe ----- Wapello ----- Wayne -----	22.34 1.78 32.59 30.70 17.87 10.47 28.64 14.96			158.85
Sioux City Branch	Crawford ----- Monona ----- Woodbury -----	30.78 27.53 31.95			90.27
Dubuque Division	Allamakee ----- Clayton ----- Dubuque ----- Jackson -----	36.11 36.22 32.81 31.04			136.18
Cascade Branch	Dubuque ----- Jackson -----	19.50 16.12			35.62
Volga Branch	Clayton ----- Fayette -----	42.01 16.20			58.21
Waukon Branch	Allamakee -----	22.51			22.51
Davenport & Northwestern Division	Cedar ----- Clayton ----- Clinton ----- Delaware ----- Fayette ----- Jones ----- Scott ----- Winneshek -----	3.95 12.17 12.28 28.95 37.02 27.67 25.95 2.47			150.48
Dubuque & Southwestern Division	Delaware ----- Dubuque ----- Jones ----- Linn -----	7.95 7.79 19.78 8.11			43.63
Maquoketa Branch	Clinton ----- Jackson ----- Scott -----	21.50 2.89 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	24.38	41.34			
	Winneshiek	16.96				
Decorah Branch	Winneshiek	9.54	9.54			
Austin Branch	Cerro Gordo	8.93	27.65			
	Mitchell	7.75				
	Worth	11.27				
Iowa & Dakota Division.....	Allamakee	4.02	291.49			
	Cerro Gordo	24.22				
	Chickasaw	26.33				
	Clay	24.31				
	Clayton	22.68				
	Floyd	24.82				
	Hancock	24.15				
	Kossuth	24.35				
	Lyon	9.42				
	O'Brien	24.02				
	Palo Alto	24.34				
	Sioux	29.08				
	Winneshiek	29.75				
Elkader Branch	Clayton	19.20	19.20			
Spirit Lake Branch.....	Clay	8.11	20.44			
	Dickinson	12.33				
Sioux City & Dakota Division	Lyon	3.04	40.55			
	Plymouth	15.00				
	Sioux	16.88				
	Woodbury	5.63				
Des Moines Division—Main Line	Buena Vista	14.92	156.45			
	Calhoun	29.39				
	Clay	19.50				
	Dallas	26.71				
	Greene	27.36				
	Guthrie	16.99				
	Pocahontas	11.01				
	Polk	10.57				
Des Moines Division—Boone Line	Boone	15.38		35.01		
	Dallas	9.62				
	Polk	10.01				
Des Moines Division—Storm Lake Branch	Buena Vista	7.73	38.58			
	Calhoun	11.70				
	Sac	19.15				
Muscatine Line	Jefferson	4.02	77.20			
	Keokuk	9.88				
	Louisia	6.11				
	Muscatine	16.72				
	Scott .....	.90			
	Wapello	13.87				
	Washington	26.20				

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 R'y					
Account sleeping cars.....			1,615.070	9,700.66	15,686,179.1,065,946
Chicago & North-Western R'y	Benton	24.84	350.32		
	Boone	24.80			
	Carroll	25.41			
	Cedar	24.98			
	Clinton	40.17			
	Crawford	31.60			
	Greene	24.19			
	Harrison	30.33			
	Linn	29.38			
	Marshall	25.99			
	Pottawattamie	19.06			
	Story	24.23			
	Tama	25.34			
Iowa Midland Branch.....	Clinton	33.40	70.98		
	Jackson	14.00			
	Jones	22.98			
Stanwood & Tipton Branch..	Cedar	8.50	8.50		
Ottumwa, Cedar Falls & St. Paul Branch	Benton	2.47	60.36		
	Keokuk	16.89			
	Mahaska	13.66			
	Poweshiek	27.23			
	Tama .....	.11			
Molingona Branch	Boone	10.00	10.00		
Southern Iowa Branch.....	Mahaska	19.15	21.55		
	Monroe	2.40			
Maple River Branch.....	Carroll	9.34	179.04		
	Ida	33.16			
	Monona	24.35			
	Plymouth	7.96			
	Sac	54.02			
	Woodbury	45.21			
Boyer Valley Branch.....	Crawford	17.94	24.77		
	Sac	6.83			
Solder River Branch.....	Crawford	28.44	61.31		
	Harrison	13.12			
	Monona	19.75			
Fox Lake Branch.....	Emmet	18.78	33.27		
	Kossuth	11.75			
	Palo Alto	2.74			
Iowa R'y Coal & Mfg. Co....	Boone	3.25	3.25		
Des Moines & Minneapolis Br.	Hamilton	7.45	57.34		
	Polk	24.16			
	Story	25.73			

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	Audubon Carroll Crawford Shelby	11.65 25.43 1.83 18.72	57.63	.	
Iowa-Minnesota & Northwestern Branch	Benton Black Hawk Butler Cerro Gordo Floyd Grundy Tama Winnebago Worth	4.3 6.27 31.11 29.01 .02 18.47 30.31 11.43 13.78	140.83		
Sioux City & Pacific Branch	Harrison Monona Woodbury	32.40 25.75 22.32	80.47		
Alden Branch	Hardin	26.40	26.40		
Toledo & Northwestern Br	Buena Vista Calhoun Clay Grundy Hamilton Hardin Humboldt Kossuth O'Brien Pocahontas Sac Sioux Tama Webster Wright	23.77 23.84 5.70 12.79 45.53 24.81 35.14 46.51 25.30 24.18 8.57 37.43 22.14 25.96 23.85	385.57		
Iowa Southern Branch	Monroe	13.77	13.77		
Hawarden Branch	Plymouth Sioux	20.52 7.63	28.15		
Hawarden Branch (on C. St. P., M. & O. tracks)	Woodbury	1.56	1.56		
Chicago, Rock Island & Pacific R'y Account sleeping cars Iowa division	Adair Cass Cedar Dallas Guthrie Iowa Jasper Johnson Madison Muscatine Polk Pottawattamie Poweshiek Scott Shelby	8.52 27.04 6.89 17.54 19.30 25.25 34.38 27.20 8.50 24.85 27.73 45.29 25.69 13.77 6.42	2,202.335	7,750 42	17,068,000 92,498
			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 Davis Jefferson Louisa Muscatine Scott Wapello Washington Wayne	29.89 22.39 26.37 18.99 22.77 12.10 7.12 24.10 27.76	192.59		
Oskaloosa Division	Keokuk Mahaska Marion Washington	25.79 26.87 12.52 14.35	79.43		
Wilton Branch	Muscatine	11.97	11.97		
Newton & Monroe Branch	Jasper	17.02	17.02		
Des Moines, Indianola & Winterset Branch	Madison Polk Warren	12.90 7.06 26.52	47.08		
Guthrie Center Branch	Guthrie	14.51	14.51		
Audubon Branch	Audubon Cass	16.34 8.89	25.23		
Griswold Branch	Cass	14.24	14.24		
Harlan Branch	Pottawattamie .. Shelby	1.16 10.73	11.89		
Carson Branch	Pottawattamie ..	17.73	17.73		
Keosauqua Branch	Van Buren	4.50	4.50		
Gowrie & Northwestern R'y	Buena Vista Calhoun Clay O'Brien Osceola Pocahontas Webster	4.00 16.39 25.97 13.22 15.33 29.40 7.41	109.72		
Keokuk & Des Moines Division	Davis Jasper Lee Mahaska Marion Polk Van Buren Wapello .....	.86 17.52 27.18 21.35 14.65 17.14 33.65 29.97	162.32		

TABLE NO. 2.—Continued.

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value				
<i>Burlington, Cedar Rapids & North'n</i> (C. R. I. & P. lessee) Main Line	Benton	23.01	228.68						
	Black Hawk	32.73							
	Bremer	4.19							
	Butler	21.06							
	Cedar	8.94							
	Cerro Gordo	10.61							
	Des Moines	21.18							
	Floyd	29.38							
	Johnson	16.05							
	Linn	21.57							
	Lousa	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	64.15						
	Buchanan	25.83							
	Fayette	44.45							
	Linn	21.09							
	Winnebago	1.06							
Pacific Division	Benton	14.75	47.77						
	Grundy	14.85							
	Tama	18.17							
Iowa City & Western Branch	Johnson	10.39	73.63						
	Keokuk	31.36							
	Mahaaska	4.37							
	Poweshiek	6.50							
	Washington	21.01							
<i>Cedar Rapids, Iowa Falls & Northern Branch</i>	Dickinson	29.82	305.38						
	Emmet	16.20							
	Franklin	12.43							
	Grundy	11.39							
	Hancock	24.06							
	Hardin	17.89							
	Humboldt	24.99							
	Kossuth	10.27							
	Lyon	37.82							
	Oseola	26.29							
	Palo Alto	27.29							
	Winnebago	21.29							
	Wright	45.04							
	Cedar Rapids & Clinton Br... ..	Cedar				26.13	78.42		
		Clinton				14.50			
Johnson		12.15							
Scott		25.64							
Chicago, Decorah & Minnesota Branch	Fayette81	23.25						
	Winnebago	22.94							
Davenport, Iowa & Dakota Branch	Cedar	9.15	29.92						
	Muscatine	7.12							
	Scott	13.65							
	Waverly Short Line	Bremer				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			
	Winnebago	4.92			
Garner Division	Hancock	21.09	24.70		
	Kossuth	3.61			
St. Paul & Kansas City Short Line	Cerro Gordo	15.856	182.815		
	Franklin	25.108			
	Hardin	27.234			
	Lucas	20.31			
	Marion	16.37			
	Polk	21.304			
	Story	28.613			
	Warran	13.36			
	Wayne	14.66			
	<i>Chicago, St. Paul, Minneapolis & Omaha R'y</i>	Account sleeping cars .....					74.41	13,970	1,039,508
Main Line				96	7,143
O'Brien	O'Brien	6.61	56.97		
	Oseola	17.98			
	Plymouth	9.48			
	Sioux	22.09			
	Woodbury .....	.81		
Rock River Branch	Lyon	17.44	17.44		
<i>Colfax Northern R'y</i>	Jasper	7.414	7.414	2,000	14,828
<i>Creston, Winterset & Des Moines R'y</i>	Madison	3.88	20.55	500	10,275
	Union	7.45			
	Adair	9.72			
<i>Davenport, Rock Island & Northwestern R'y</i>	Account sleeping cars		33.91	6,540	221,771
	Clinton	9.12	33.91	48	1,628
	Scott	24.79			
<i>Des Moines Terminal R'y</i>	Polk91	.91	11,000	10,010
<i>Des Moines Union R'y</i>	Polk	4.22	4.22	105,000	443,100
	Account sleeping cars			77	325
<i>Dubuque & Sioux City R'y</i> ..	Account sleeping cars		716.99	7,500	5,377,425
	Main Line			34	24,378
Black Hawk	Black Hawk	27.58	327.59		
	Buchanan	24.56			
	Buena Vista	25.40			
	Butler	24.05			
	Calhoun	14.87			
	Cherokee	29.80			
	Delaware	24.46			
	Dubuque	30.42			
	Franklin	1.10			
	Hamilton	22.00			
	Hardin	23.75			
	Iowa	9.77			
	Pocahontas	24.57			
	Plymouth	27.34			
	Webster	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	183.08			
	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	7.01				
	Floyd	19.18				
	Mitchell	22.72				
Stacyville Branch	Mitchell	7.93	7.93			
Onawa Branch	Cherokee	16.01	60.49			
	Ida	2.23				
	Monona	16.32				
	Woodbury	25.94				
Sioux Falls Branch	Cherokee	11.40	70.11			
	Lyon	24.26				
	O'Brien	27.37				
	Sioux	7.08				
Dunleith & Dubuque Bridge Co.	Dubuque	1.01	1.01	7,600	7,675	
Great Northern R'y			77.85	6,490	505,311	
	Lyon	18.42				
	Plymouth	25.29				
	Sioux	27.30				
	Woodbury	6.85	77.85			
Iowa & Omaha Short Line R'y	Pottawattamie	12.13	12.13	2,000	24,250	
Iowa & Southwestern R'y	Page	17.18	17.18	2,250	38,655	
Iowa Transfer R'y	Polk	.21	.21	30,000	6,300	
Manchester & Oneida R'y	Delaware	8.028	8.028	1,500	12,042	
Minneapolis & St. Louis R'y			798.692	4,600	3,675,983	
Account sleeping cars						
Southern Division	Boone	24.67	188.07			
	Hancock	25.71				
	Humboldt	22.42				
	Kossuth	7.80				
	Webster	35.21				
	Winnebago	20.92				
	Worth	.34				
Southwestern Division	Buena Vista	20.12	73.52			
	Clay	26.35				
	Dickinson	7.92				
	Emmet	18.98				

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 R'y	Boone	2.98	137.62		
	Dallas	26.98			
	Greene	23.06			
	Humboldt	6.34			
	Palo Alto	20.49			
	Pocahontas	16.74			
	Polk	8.56			
	Webster	32.47			
Iowa Central—Main Line	Cerro Gordo	24.351	189.499		
	Franklin	27.231			
	Hardin	28.799			
	Jasper	3.991			
	Mahaska	25.253			
	Marshall	29.888			
	Monroe	13.584			
	Poweshiek	22.911			
	Wapello	.010			
	Worth	13.531			
Belmond Branch	Franklin	15.774	59.023		
	Hancock	13.086			
	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			
Montezuma Branch	Poweshiek	13.610	13.610		
Newton Branch	Jasper	23.353	30.707		
	Mahaska	7.382			
	Poweshiek	.072			
Eastern Division	Henry	19.148	95.362		
	Jefferson	1.792			
	Keokuk	25.345			
	Louisa	21.919			
	Mahaska	14.436			
	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	96,600
	Des Moines	16.75			
	Louisa	23.33			
	Muscatine	7.72			
Omaha Bridge & Terminal R'y	Pottawattamie	.50	.50	14,000	7,000
	Account sleeping cars					24	8
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
<i>Sioux City Terminal R'y</i>	Woodbury	1.57	1.57	10,000	15,700
<i>Tabor & Northern R'y</i>	Mills	10.75	10.75	1,500	16,125
<i>Union Pacific R'y</i>			3.78	72,672	274,700
Account sleeping cars				338	1,278
Main Line	Pottawattamie	2.06			
Union Avenue Line	Pottawattamie	1.72			
<i>Wabash R'y</i>			211.18	4,800	1,013,654
Account sleeping cars				21	4,435
Main Line	Appanoose	7.261			
	Davis	26.246			
	Wapello	9.803	43.31		
<i>Omaha & St. Louis Line</i>	Fremont	8.74			
	Mills	25.94			
	Page	19.83			
	Pottawattamie	11.22	65.73		
<i>Des Moines & St. Louis Line</i>	Appanoose	17.88			
	Marion	39.00			
	Monroe	21.94			
	Folk	15.01	93.83		
Coal switches	Marion	8.31	8.31		
Totals		9,895.887		7,938	\$78,554,672
Totals for Sleeping Cars					1,331,748

TABLE NO. 3—SLEEPING CARS.

Railroads Assessed on Account of Sleeping Cars, with Mileage and Assessments for 1919.

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	19,899	\$ 213.00	\$ 4,237.00
Chicago, Burlington & Quincy Railway	1,365,902	34.00	46,430.00
Chicago Great Western Railway	769,176	75.00	57,688.00
Chicago, Milwaukee & St. Paul Railway	1,853,580	7.00	12,975.00
Chicago & North-Western Railway	1,615,070	66.00	1,065,946.00
Chicago, Rock Island & Pacific Railway	2,202,335	42.00	92,498.00
Chicago, St. Paul, Minneapolis & Omaha Ry.	74,410	96.00	7,143.00
Davenport, Rock Island & Northwestern Ry.	33,919	48.00	1,628.00
Des Moines Union Railway	4,220	77.00	325.00
Dubuque & Sioux City Railroad	716,990	34.00	24,378.00
Minneapolis & St. Louis Railway	798,992	16.00	12,779.00
Omaha Bridge & Terminal Railway	.500	16.00	8.00
Union Pacific Railway	3,780	338.00	1,278.00
Wabash Railway	211,180	21.00	4,435.00
Totals	\$ 9,669,335		\$ 1,331,748.00

TABLE NO. 4—EQUIPMENT CARS.

Assessment of Equipment Car Companies and Amount of Tax Assessed Against Said Companies by the Executive Council, July 16, 1919, at Fifty-nine and 28-100 (59.28) Mills on the Dollar of Taxable Property.

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Aetna Explosive Company, Inc., 120 Broadway, New York City	3,200.00	800.00	47.43
American Cotton Oil Company, West New York, New Jersey	4,240.00	1,060.00	62.84
American Linsed Co., Woolworth Building, New York	7,300.00	1,825.00	108.19
American Refrigerator Transit Co., St. Louis, Mo.	36,600.00	9,150.00	542.41
American Tar Products Co., 208 S. LaSalle St., Chicago, Ill.	1,040.00	260.00	15.41
Archer-Daniels Linsed Co., Minneapolis, Minnesota	5,000.00	2,000.00	118.56
Armour & Co., Union Stock Yards, Chicago, Ill.	47,400.00	11,850.00	702.47
Arms Palace Horse Car Co., Room 614, 332 So. Michigan Ave., Chicago, Ill.	1,400.00	350.00	20.75
Associated Oil Co., 55 New Montgomery St., San Francisco, Calif.	80.00	20.00	1.19
Barrett Company, 17 Battery Place, New York, N. Y.	2,464.00	616.00	36.33
Boynton Refining Co., 1202 E. T. Bldg., Pittsburgh, Pa.	4,200.00	1,050.00	62.24
California Dispatch Line, 216 Pine St., San Francisco, Calif.	5,600.00	1,400.00	82.99
Case, J. I., Threshing Co., Racine Wisconsin	240.00	60.00	3.55
Central Commercial Co., Chicago, Ill.	864.00	216.00	12.80
Chicago, New York & Boston Refrigerator Co., 112 W. Adams St., Chicago, Ill.	22,200.00	5,550.00	329.00
Commonwealth Oil & Refining Co., Moran, Kansas	2,900.00	730.00	39.64
Crystal Car Line Co., 213 E. Illinois St., Chicago, Ill.	1,120.00	280.00	16.60
Cudahy Milwaukee Refrigerator Line, Cudahy, Wis.	1,920.00	480.00	28.45
Cudahy Packing Co., Chicago, Ill.	88,800.00	22,200.00	1,316.02
Doid Refrigerator Car Line, Buffalo, N. Y.	840.00	210.00	12.46
DuPont, E. I., de Nemours & Co., Wilmington, Del.	1,600.00	400.00	23.71
Fleischmann Transportation Co., 419 Plum St., Cincinnati, Ohio	4,400.00	1,100.00	65.21
Frisco Refrigerator Line, 2119 Railway Exchange Bldg., St. Louis, Mo.	25,200.00	6,300.00	373.46
Fruit Growers Express, Inc., Union Stock Yards, Chicago, Ill.	30,000.00	7,500.00	444.60
General Chemical Co., 25 Broad St., New York City	5,600.00	1,400.00	82.99
Glenn-Pool Tank Line, Kansas City, Mo.	1,520.00	380.00	22.53
Graver, Wm., Tank Works, E. Chicago, Ind.	650.00	162.50	9.63
Gulf Refining Co., Frick Bldg. Annex, Pittsburgh, Pa.	4,720.00	1,180.00	69.95
Hateley Brothers, 141 W. Jackson St., Chicago, Ill.	640.00	160.00	9.45
Heinz Co., H. J., Pittsburgh, Pa.	9,100.00	2,275.00	134.58
Hercules Powder Co., Wilmington, Del.	1,600.00	400.00	23.71
Illinois Oil Co. of Rock Island, 215 Safety Bldg., Rock Island, Ill.	3,000.00	750.00	45.35
Imperial Oil Co., Ltd., Sarnia, Ontario	400.00	100.00	5.93
Independent Refrigerator Car Co., 41st & Holsted St., Chicago, Ill.	240.00	60.00	3.55
Jap Rose Tank Line, Chicago, Ill.	2,400.00	600.00	35.37
Kansas Co-operative Refining Co., Kansas City, Mo.	1,250.00	312.50	18.97
Keith Railway Equipment Co., Chicago, Ill.	5,600.00	1,400.00	82.99
Lemac Carriers, Chicago, Ill.	1,680.00	420.00	24.90
Libby, McNeill & Libby, Union Stock Yards, Chicago, Ill.	2,000.00	500.00	29.64
Liquids Despatch Line, 2513 S. Robey St., Chicago, Ill.	2,320.00	580.00	34.35
Live Poultry Transit Co., Chicago, Ill.	5,600.00	1,400.00	82.99
Louisville Oil Refining Corporation, Shreveport, La.	1,000.00	250.00	14.86
Louisville Soap Co., Louisville, Ky.	800.00	200.00	11.86
Mineral Point Zinc Co., 140 S. Dearborn St., Chicago, Illinois	8,000.00	2,000.00	118.56
Minnesota Linsed Oil Co., Minneapolis, Minnesota	180.00	45.00	2.57

TABLE NO. 4—Continued.

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Midwest Refining Co., Denver, Colorado	4,000.00	1,000.00	59.28
Magnolia Petroleum Co., Dallas, Texas	480.00	120.00	7.11
Marsh Refrigerator Service Co., Milwaukee, Wisconsin	6,600.00	1,650.00	97.81
Mather Stock Car Co., Chicago, Illinois	520.00	130.00	7.71
Menasha Wooden Ware Co., Menasha, Wis.	1,480.00	370.00	21.93
Morris & Co., U. S. Yards, Chicago, Ill.	86,800.00	21,700.00	1,286.38
Mutual Oil Co., Kansas City, Mo.	3,890.00	972.50	58.00
National Refining Co., Cleveland, Ohio	880.00	220.00	13.04
National Zinc Co., 61 Broadway, New York City	1,520.00	380.00	22.53
Northern Linsed Oil Co., Minneapolis, Minn.	1,280.00	320.00	18.97
Pacific Fruit Express Co., 65 Market St., San Francisco, Calif.	187,200.00	46,800.00	2,774.30
Penn American Refining Co., Oil City, Pa.	240.00	60.00	3.56
Pennsylvania Tank Line, Sharon, Pa.	24,721.00	6,180.25	366.37
Phoenix Cotton Oil Co., Memphis, Tenn.	800.00	200.00	11.86
Phoenix Refining Co., 509 Palace Bldg., Tulsa, Okla.	6,278.00	1,569.50	93.04
Philadelphia Quartz Co., 121 S. Third St., Philadelphia, Pa.	2,700.00	675.00	40.01
Pierce Oil Corporation, 25 Broad St., New York, N. Y.	25,400.00	6,350.00	391.21
Proctor & Gamble Transportation Co., Cincinnati, O.	41,600.00	10,400.00	616.51
Riverside Western Oil Co., 223 4th Ave., Pittsburgh, Pa.	11,200.00	2,800.00	165.96
Sapulpa Refining Co., Sapulpa, Okla.	17,296.00	4,324.00	256.33
Seaboard Refining Co., Ltd., 907 Title Guarantee Bldg., New Orleans, La.	1,600.00	400.00	23.71
Smet-Solvay Co., Solvay, New York	480.00	120.00	7.11
Seneca Oil Works, Warren, Pa.	960.00	240.00	14.23
Southern Cotton Oil Co., 120 Broadway, New York, N. Y.	1,600.00	400.00	23.71
Standard Car Equipment Co., 108 So. 4th Street, Philadelphia, Pa.	11,200.00	2,800.00	165.96
Streets Co., W. 48th & S. Morgan Sts., Chicago, Ill.	1,600.00	400.00	23.71
Swift Refrigerator Transportation Co., Union Stock Yards, Chicago, Ill.	96,600.00	24,150.00	1,421.61
Taylor, Lowenstein & Co., Mobile, Ala.	500.00	125.00	7.41
Texas Co., Houston, Texas	29,200.00	7,300.00	436.94
Union Refrigerator Transit Co., Milwaukee, Wisconsin	43,200.00	10,800.00	640.22
Union Tank Line Co., Jersey City, New Jersey	648,800.00	162,200.00	9,615.22
United Refining Co., Warren, Pa.	4,000.00	1,000.00	59.28
U. S. Industrial Alcohol Co., 27 Williams St., New York, N. Y.	14,400.00	3,600.00	213.41
Wadhams Oil Co., Milwaukee, Wis.	720.00	180.00	10.67
Western Chemical Manufacturing Co., Denver, Colo.	1,840.00	460.00	27.27
Wilson Car Lines, Chicago, Illinois	3,220.00	805.00	47.72
Wood Products Co., Buffalo, New York	800.00	200.00	11.86
Totals	\$1,606,298.00	\$414,073.25	\$24,546.26

TABLE NO. 5—TRANSMISSION LINES.

	Mileage	Taxable Value Per Mile	Total Taxable Value
Adel Light & Power Company— Dallas	15.75	\$ 75.00	\$ 1,181.25
A. P. Anderson Line— O'Brien	8.00	100.00	800.00
Bigelow, Minnesota, Municipal Transmission Co.— Osceola	7.75	140.00	1,085.00
Bondurant Electric Transmission Line— Polk	3.00	200.00	600.00
Burlington Railway & Light Company— Des Moines	7.00	140.00	980.00
Keokuk	31.00	-----	4,340.00
Mahaska	1.00	-----	140.00
Total	39.00	140.00	5,460.00
Calmar Electric Co.— Winneshek	8.00	200.00	1,600.00
Clinton, Davenport & Muscatine Transmission Co.— Clinton	.31	560.00	173.60
Citizens Gas and Electric Company of Council Bluffs— Pottawattamie	2.62	460.00	1,205.20
Citizens Gas & Electric Company, Waterloo, Iowa— Black Hawk	56.74	240.00	13,617.60
Bremer	45.15	-----	10,836.00
Buchanan	.70	-----	168.00
Butler	54.50	-----	13,080.00
Cerro Gordo	4.00	-----	960.00
Chickasaw	2.10	-----	504.00
Fayette	11.25	-----	2,700.00
Floyd	22.00	-----	5,280.00
Franklin	36.75	-----	8,820.00
Grundy	7.00	-----	1,680.00
Total	240.19	240.00	57,645.60
Colfax Electric Light Company— Jasper	4.50	200.00	900.00
Collins Electric Line— Story	4.00	125.00	500.00
Commonwealth Utilities Company— Kossuth	36.50	275.00	10,037.50
Winnebago	19.50	-----	2,887.50
Total	47.00	275.00	12,925.00
Consumers Electric Co.— Howard	11.54	240.00	2,769.60
Mitchell	2.18	-----	523.20
Total	13.72	240.00	3,292.80
Creston Mutual Electric Light, Heat & Power Company— Union	12.00	200.00	2,400.00
Des Moines Electric Company— Jasper	5.86	320.00	1,875.20
Polk	25.88	-----	8,281.60
Total	31.74	320.00	10,156.80

TABLE NO. 5—Continued.

	Mileage	Taxable Value Per Mile	Total Taxable Value
Dubuque Electric Co.— Dubuque	3.40	375.00	1,275.00
Duncombe Light & Power Co.— Hamilton	7.00	90.00	630.00
Eastern Iowa Electric Company— Dubuque	25.00	370.00	9,250.00
Electric Service Company— Buchanan	11.00	150.00	1,650.00
Delaware	6.00	-----	900.00
Jones	7.00	-----	1,050.00
Linn	69.50	-----	9,075.00
Total	84.50	150.00	12,675.00
Elkader Light & Power Co.— Clayton	54.00	250.00	13,500.00
Delaware	1.00	-----	250.00
Total	55.00	250.00	13,750.00
Evergreen Mutual Electric Light & Power Co.— Humboldt	1.00	90.00	90.00
Wright	6.00	-----	540.00
Total	7.00	90.00	630.00
Estherville, Iowa, City of— Emmet	.375	128.00	48.00
Farmers Electric Company No. 1— Grundy	7.50	55.00	412.50
Farmers Electric Company No. 3— Grundy	11.75	55.00	646.25
Fitzsimmons, Thos. A., Line— Henry	12.00	275.00	3,300.00
Jefferson	14.00	-----	3,850.00
Total	26.00	275.00	7,150.00
Fonda, Incorporated, Town of— Pocahontas	7.00	125.00	875.00
Fort Dodge, Des Moines & Southern R. R. Company— Boone	1.80	260.00	468.00
Polk	4.60	-----	1,196.00
Webster	4.50	-----	1,170.00
Total	10.90	260.00	2,834.00
Garwin Electric Company— Tama	2.00	125.00	250.00
Grundy Center Electric Company— Grundy	2.25	90.00	202.50
Hull Electric Light & Power Company— Sioux	8.00	100.00	800.00
Incorporated Town of Pomeroy— Pocahontas	12.00	160.00	1,920.00
Interstate Power Company— Allamakee	41.25	200.00	8,250.00
Buchanan	10.60	-----	2,120.00
Clayton	22.75	-----	4,550.00
Fayette	1.40	-----	280.00
Howard	1.50	-----	300.00
Winneshek	50.50	-----	10,100.00
Total	128.00	200.00	25,600.00

TABLE NO. 5—Continued.

	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa Gas & Electric Company--			
Washington	67.125	250.00	16,781.25
Henry	7.750	1,937.50	15,062.50
Jefferson	2.000	500.00	1,000.00
Keokuk	11.000	2,750.00	30,250.00
Total	87.875	250.00	21,968.75
Iowa City Light & Power Company--			
Johnson	4.29	1,050.00	4,504.50
Iowa Electric Company--			
Adair	4.50	200.00	900.00
Buchanan	6.25	1,250.00	7,812.50
Cass	4.25	800.00	3,400.00
Cedar	10.27	2,054.00	21,114.27
Clinton	31.08	6,216.00	193,114.24
Delaware	36.58	7,316.00	267,814.88
Dubuque .....	.25	50.00	12.50
Guthrie	30.20	6,040.00	182,400.00
Iowa	47.53	9,506.00	451,783.90
Jackson	14.12	2,824.00	39,872.64
Jefferson	17.00	3,400.00	57,800.00
Jones	90.47	18,094.00	1,637,114.29
Johnson	9.52	1,904.00	18,114.56
Muscatine	3.25	650.00	2,106.25
Van Buren	1.12	224.00	250.24
Washington	11.32	2,264.00	25,614.56
Total	317.71	300.00	63,542.00
Iowa Railway & Light Company--			
Benton	51.47	325.00	16,727.75
Boone	26.89	8,739.25	235,114.25
Cedar	3.00	975.00	2,925.00
Dallas	14.51	4,715.75	68,587.88
Dallas	22.15	7,198.75	159,400.88
Greene	17.05	5,541.25	94,721.88
Grundy	4.00	1,405.00	5,620.00
Iowa	3.25	1,056.25	3,431.63
Jasper	34.16	11,102.00	379,204.16
Johnson	1.00	325.00	325.00
Jones	49.33	16,129.75	795,604.88
Linn	63.94	20,780.50	1,328,114.25
Marshall	5.80	1,885.00	10,930.00
Muscatine	16.87	5,482.75	92,404.88
Story	55.45	18,021.25	999,114.25
Tama			
Total	369.77	325.00	130,175.25
Iowa Falls Electric Company--			
Franklin	23.80	200.00	4,760.00
Grundy	3.90	780.00	3,042.00
Hancock	10.54	2,108.00	22,214.00
Hamilton	23.22	4,644.00	108,014.00
Hardin	35.83	7,166.00	256,114.00
Wright	21.35	4,270.00	91,114.00
Total	118.64	300.00	23,728.00
Iowa Light, Heat & Power Company--			
Audubon	8.25	100.00	825.00
Buena Vista	30.75	2,075.00	63,712.50
Calhoun	37.00	2,700.00	100,350.00
Carroll	33.50	2,350.00	78,725.00
Carrroll	1.00	100.00	100.00
Ida	17.00	1,700.00	28,900.00
Jasper	5.00	500.00	2,500.00
O'Brien	33.00	2,000.00	66,000.00
Plymouth	30.00	2,000.00	60,000.00
Poweshiek	35.00	2,000.00	70,000.00
Sac	19.75	1,975.00	39,112.50
Sioux			
Total	301.25	100.00	30,125.00

TABLE NO. 5—Continued.

	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa River Light & Power Company--			
Grundy	14.51	200.00	2,902.00
Hardin	32.00	400.00	12,800.00
Total	46.51	300.00	9,802.00
Incorporated Town of Woolstock Electric Company--			
Hamilton	6.50	150.00	975.00
Wright	1.00	150.00	150.00
Total	7.50	150.00	1,125.00
Iowa Southern Utilities Company--			
Appanoose	41.00	150.00	6,150.00
Decatur	57.50	200.00	11,500.00
Lucas	1.25	100.00	125.00
Monroe	1.25	100.00	125.00
Ringgold	45.00	150.00	6,750.00
Taylor	9.50	100.00	950.00
Wayne	35.25	100.00	3,525.00
Total	191.75	150.00	28,703.50
Keokuk Electric Company--			
Lee	2.40	100.00	240.00
Lamoni Electric Company--			
Decatur	25.00	92.00	2,300.00
Ringgold	2.25	92.00	207.00
Total	27.25	92.00	2,507.00
Lee Light & Power Company--			
Adams	5.75	220.00	1,262.50
Page	27.50	200.00	5,500.00
Taylor	25.50	200.00	5,100.00
Total	58.75	220.00	12,862.50
Laurens, Town of--			
Pocahontas	22.75	200.00	4,550.00
Line Springs Light & Power Line--			
Howard	6.25	160.00	1,000.00
Lorimer Light & Power Company--			
Union	13.00	110.00	1,430.00
Maxwell Electric Light & Power Company--			
Story	9.44	350.00	3,304.00
Maber Light & Power Company--			
Clinton	24.00	125.00	3,000.00
Jackson	5.00	125.00	625.00
Total	29.00	125.00	3,625.00
Muscatine Lighting Company--			
Muscatine	6.20	275.00	1,705.00
Scott	5.20	275.00	1,430.00
Total	11.40	275.00	3,135.00
Malvern Light & Power Company--			
Mills	30.50	80.00	2,440.00
Northeastern Iowa Power Co.--			
Buchanan	13.25	100.00	1,325.00
Chickasaw	6.50	100.00	650.00
Clayton	13.50	100.00	1,650.00
Delaware	5.50	100.00	550.00
Fayette	59.00	100.00	5,900.00
Winnebago	4.00	100.00	400.00
Total	146.75	100.00	14,675.00

TABLE NO. 5—Continued.

	Mileage	Taxable Value Per Mile	Total Taxable Value
Mississippi River Power Company—			
Des Moines	8.28	650.00	5,382.00
Lee	23.38	650.00	15,197.00
Total	31.66	650.00	20,579.00
Nora Springs Light & Power Company—			
Cerro Gordo	7.50	210.00	1,575.00
Floyd	4.50	210.00	945.00
Total	12.00	210.00	2,520.00
North Star Electric Company—			
Story	2.87	148.00	424.76
Nott, Fred (Transmission Line)—			
O'Brien	3.50	100.00	350.00
Northern Iowa Gas & Electric Company—			
Calhoun	2.00	200.00	400.00
Clay	1.75	200.00	350.00
Dickinson	7.00	200.00	1,400.00
Hancock	7.90	200.00	1,580.00
Humboldt	47.65	200.00	9,530.00
Kossuth	10.00	200.00	2,000.00
Palo Alto	24.75	200.00	4,950.00
Pocahontas	49.87	200.00	9,974.00
Wright	46.37	200.00	9,274.00
Total	197.29	200.00	39,458.00
Obeheydan Electric Company—			
Dickinson	3.163	150.00	474.45
Oceola	19.776	150.00	2,966.40
Total	22.939	150.00	3,440.85
Oskaloosa Traction & Light Company—			
Mahaska	29.04	250.00	5,010.00
Poweshiek	5.20	250.00	1,300.00
Total	25.24	250.00	6,310.00
Ottumwa Railway & Light Company—			
Jefferson .....	.25	500.00	130.00
Wapello	10.21	500.00	5,105.00
Total	10.47	500.00	5,235.00
Peterson Power & Milling Company—			
Buena Vista	20.00	375.00	7,500.00
Clay	17.00	375.00	6,375.00
O'Brien	5.50	375.00	2,062.50
Total	42.50	375.00	15,937.50
Pomeroy, Incorporated Town of—			
Calhoun .....	.50	160.00	80.00
Pocahontas	11.50	160.00	1,840.00
Total	12.00	160.00	1,920.00
Redfield Power & Milling Company—			
Dallas	9.50	60.00	570.00
Guthrie	1.50	60.00	90.00
Total	11.00	60.00	660.00
Red Oak Electric Company—			
Cass	5.75	200.00	1,150.00
Fremont	11.50	200.00	2,300.00
Mills	34.00	200.00	6,800.00
Montgomery	40.00	200.00	8,000.00
Pottawattamie	43.20	200.00	8,640.00
Shelby	1.00	200.00	200.00
Total	135.45	200.00	27,060.00

TABLE NO. 5—Continued.

	Mileage	Taxable Value Per Mile	Total Taxable Value
Roife Light & Power Co.—			
Palo Alto	1.75	175.00	306.25
Pocahontas	14.25	175.00	2,493.75
Total	16.00	175.00	2,800.00
Shenandoah Artificial Ice, Power, Heat & Light Co.—			
Fremont	13.00	100.00	1,300.00
Page	38.00	100.00	3,800.00
Total	51.00	100.00	5,100.00
Sioux Valley Power Company—			
Lyon	7.75	140.00	1,085.00
Sioux	2.50	140.00	350.00
Total	10.25	140.00	1,435.00
Southern Iowa Electric Company—			
Clarke	29.71	180.00	5,347.80
Lucas	20.75	180.00	3,735.00
Total	41.46	180.00	7,462.80
Tegtmeier Bros.—			
Bremer	31.25	130.00	4,062.50
Payette	17.50	130.00	2,275.00
Total	48.75	130.00	6,337.50
Town of Irwin—			
Shelby	6.75	125.00	843.75
Van Wert Electric Company—			
Decatur	5.375	125.00	671.87
Cambridge Electric Light Plant—			
Story	4.50	100.00	450.00
Wapsie Power & Light Company—			
Cedar	49.75	250.00	12,437.50
Linn	5.25	250.00	1,312.50
Total	55.00	250.00	13,750.00
Totals for State	3,284.04		684,713.53

TABLE NO. 6—ASSESSMENT BY COUNTIES.

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

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Adair	46.924		\$ 316,087
Chicago, Burlington & Quincy—Creston & Northern Ry.	18.414	8,534	157,145
Chicago, Burlington & Quincy—Western Iowa R. R.	10.270	8,534	87,644
Chicago, Rock Island & Pacific—Iowa Division.	8.52	7,792	66,388
Creston, Winterset & Des Moines—Iowa Division.	9.72	500	4,860
Adams	29.682		254,843
Chicago, Burlington & Quincy—Main Line.	25.932	8,534	221,304
Chicago, Burlington & Quincy—Creston Branch.	3.930	8,534	33,539
Allamakee	67.80		531,512
Burlington, Cedar Rapids & Northern—Milwaukee Div.	1.72	7,792	13,462
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	4.02	8,157	32,791
Chicago, Milwaukee & St. Paul—Dubuque Division.	35.11	8,157	294,549
Chicago, Milwaukee & St. Paul—Waukon Branch.	22.81	8,157	186,061
Missouri Iron Co.	3.14	1,500	4,710
Appanoose	151.081		1,067,998
Iowa Southern Utilities Co.	21.11	2,500	52,775
Chicago, Burlington & Quincy—Keokuk & Western.	29.29	8,534	249,192
Chicago, Burlington & Quincy—Chicago, Burl. & K. C.	17.97	8,534	153,356
Chicago, Burlington & Quincy—Iowa & St. Louis.	5.43	8,534	46,340
Chicago, Rock Island & Pacific—Southwestern Division.	29.89	7,792	232,908
Chicago, Rock Island & Pacific—Main Line.	7.261	4,821	35,095
Wabash—Des Moines & St. Louis.	17.88	4,821	86,129
Chicago, Milwaukee & St. Paul—Kansas City Division.	22.34	8,157	182,527
Audubon	34.69		251,145
Atlantic Northern Railway	6.70	1,500	10,050
Chicago, Rock Island & Pacific—Audubon Branch.	16.34	7,792	127,821
Chicago & North-Western—Iowa Southwestern Branch.	11.65	9,766	113,774
Benton	101.32		825,874
Burlington, Cedar Rapids & Northern—Main Line.	32.73	7,792	254,924
Burlington, Cedar Rapids & Northern—Pacific Div.	34.76	7,792	270,832
Chicago & North-Western—Main Line.	24.84	9,766	242,587
Chicago & North-Western—Ottumwa, O. F. & St. P.	2.47	9,766	24,122
Chicago & North-Western—Iowa, Minn. & Northwestern.	.43	9,766	4,199
Chicago, Milwaukee & St. Paul—Iowa Division.	24.08	8,157	196,421
Chicago, Milwaukee & St. Paul—Kansas City Div.	1.78	8,157	14,519
Waterloo, Cedar Falls & Northern Ry.	9.95	5,000	49,800
Black Hawk	176.553		1,190,700
Burlington, Cedar Rapids & Northern—Main Line.	82.73	7,792	644,002
Chicago Great Western—Southern Branch.	30.357	7,575	229,055
Chicago Great Western—Cedar Falls Branch.	7.526	7,575	57,009
Dubuque & Sioux City—Main Line.	27.88	7,575	210,788
Dubuque & Sioux City—Mona Branch.	7.59	7,534	57,183
Chicago & North-Western—Iowa, Minn. & Northwestern.	6.27	9,766	61,233
Waterloo, Cedar Falls & Northern Railway.	64.50	5,000	322,500
Boone	122.79		823,234
Ft. Dodge, Des Moines & Southern Railway.	31.79	3,700	117,633
Minneapolis & St. Louis—D. M. & Ft. D.	2.98	4,618	13,756
Minneapolis & St. Louis—Main Line.	24.57	4,618	113,877
Chicago & North-Western—Main Line.	24.50	9,766	242,197
Chicago & North-Western—Iowa Ry Coal & Mfg. Co.	3.25	9,766	31,739
Chicago & North-Western—Mongona Branch.	10.00	9,766	97,600
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	9.92	8,157	80,917
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	15.38	8,157	125,455

TABLE NO. 6—Continued.

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Bremser	93.477		881,392
Burlington, Cedar Rapids & Northern—Main Line.	4.19	7,792	32,648
Burlington, Cedar Rapids & Northern—Waverly Short L.	5.68	7,792	44,258
Chicago Great Western—Main Line.	6.008	7,575	45,511
Chicago Great Western—Oelwein Clarion Branch.	25.398	7,575	192,390
Chicago Great Western—Waverly Branch.	21.871	7,575	165,673
Dubuque & Sioux City—Mona Branch.	19.44	7,534	146,461
Waterloo, Cedar Falls & Northern Railway.	10.89	5,000	54,450
Buchanan	70.393		523,070
Burlington, Cedar Rapids & Northern—Milwaukee Div.	25.83	7,792	201,267
Chicago Great Western—Main Line.	11.374	7,575	86,158
Chicago Great Western—Southern Branch.	3.899	7,575	29,390
Dubuque & Sioux City—Main Line.	24.56	7,534	185,025
Waterloo, Cedar Falls & Northern Railway.	5.73	5,000	28,650
Buena Vista	95.94		732,300
Chicago, Rock Island & Pacific—Gowrie & Northwestern.	4.00	7,792	31,168
Minneapolis & St. Louis—Southwestern Div.	39.12	4,618	180,874
Chicago & North-Western—Toledo & Northwestern.	23.77	9,766	232,158
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line.	14.92	8,157	121,702
Chicago, M. & St. P.—D. M. Div.—Storm Lake Branch.	7.73	8,157	63,054
Dubuque & Sioux City—Main Line.	25.40	7,534	191,364
Butler	104.863		866,046
Burlington, Cedar Rapids & Northern—Main Line.	31.06	7,792	243,000
Chicago Great Western—Oelwein-Clarion Branch.	37.63	7,575	284,153
Chicago & North-Western—Iowa, Minn. & Northwestern.	31.11	9,766	303,820
Dubuque & Sioux City—Main Line.	24.95	7,534	187,973
Calhoun	153.908		1,192,313
Chicago, Rock Island & Pacific—Gowrie & Northwestern.	16.39	7,792	127,711
Dubuque & Sioux City—Main Line.	14.87	7,534	112,011
Dubuque & Sioux City—Omaha District.	27.84	7,534	209,679
Chicago & North-Western—Toledo & Northwestern.	23.84	9,766	232,821
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line.	29.39	8,157	239,734
Chicago, M. & St. P.—D. M. Div.—Storm Lake Branch.	11.70	8,157	95,437
Chicago Great Western—M. C. & Ft. D.—Main Line.	18.568	7,575	140,653
Ft. Dodge, Des Moines & Southern.	13.31	3,700	49,247
Carroll	119.226		1,048,854
Chicago & North-Western—Main Line.	25.41	9,766	248,154
Chicago & North-Western—Maple River Branch.	9.34	9,766	91,214
Chicago & North-Western—Iowa-Southwestern Branch.	25.43	9,766	248,349
Chicago, Milwaukee & St. Paul—Iowa Division.	23.82	8,157	194,300
Chicago Great Western—M. C. & Ft. Dodge—Main Line.	35.226	7,575	266,837
Cass	71.152		518,499
Chicago, Burlington & Quincy—Western Iowa Ry.	10.095	8,534	86,151
Chicago, Burlington & Quincy—Red Oak & Atlantic.	3.57	8,534	30,355
Chicago, Rock Island & Pacific—Iowa Division.	27.04	7,792	210,696
Chicago, Rock Island & Pacific—Audubon Branch.	8.89	7,792	69,271
Chicago, Rock Island & Pacific—Griswold Branch.	14.24	7,792	110,958
Atlantic Northern Railway.	7.33	1,500	10,995
Cedar	88.55		757,517
Burlington, Cedar Rapids & Northern—Main Line.	8.94	7,792	69,660
Burlington, Cedar Rapids & Northern—C. R. & Clinton.	26.13	7,792	203,605
Burlington, Cedar Rapids & Northern—Dav., I. & D.	9.15	7,792	71,297
Chicago, Rock Island & Pacific—Iowa Div.	6.89	7,792	53,687
Chicago & North-Western—Main Line.	24.98	9,766	243,955
Chicago & North-Western—Stanwood & Tipton Branch.	8.50	9,766	83,011
Chicago, Milwaukee & St. Paul—Dav. & N.W.	3.96	8,157	32,302
Cerro Gordo	160.521		1,183,105
Burlington, Cedar Rapids & Northern—Main Line.	10.61	7,792	82,673
Chicago Great Western—M. C. & Ft. D.—Main Line.	31.45	7,575	238,611
M. & St. L. Ry.—Iowa Central—Main Line.	24.351	4,618	112,404
Chicago & North-Western—Iowa, Minn. & N. W.	29.01	9,766	283,312
Chicago, Milwaukee & St. Paul—Austin Branch.	8.93	8,157	72,842
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.22	8,157	197,563
Mason City & Clear Lake Railroad Company.	16.06	4,500	72,270
Chicago, Rock Island & Pacific—St. P. & K. C. Short L.	15.806	7,792	123,500

TABLE NO. 6—Continued.

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Cherokee	57.21		431,080
Dubuque & Sioux City—Omaha Branch	16.01	7,534	120,619
Dubuque & Sioux City—Sioux Falls Branch	11.40	7,534	85,888
Dubuque & Sioux City—Main Line	29.80	7,534	224,513
Chickasaw	58.805		460,946
Chicago Great Western—Main Line	25.525	7,575	193,359
Dubuque & Sioux City—Mona Branch	7.01	7,534	52,813
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division	26.28	8,157	214,774
Clarke	46.420		396,148
Chicago, Burlington & Quincy—Main Line	25.822	8,534	220,395
Chicago, Burlington & Quincy—Des Moines & K. C.	20.598	8,534	175,753
Clay	110.14		804,090
Chicago, Rock Island & Pacific—Gowrie & N. W.	25.97	7,792	202,258
Minneapolis & St. Louis—Southwestern Div.	26.55	4,616	122,555
Chicago & North-Western—Toledo & Northwestern	5.76	9,706	55,966
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division	24.51	8,157	198,227
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	8.11	8,157	66,153
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	19.50	8,157	159,061
Clayton	132.28		1,079,009
Chicago, Milwaukee & St. Paul—Dubuque Div.	36.22	8,157	295,447
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division	22.68	8,157	185,901
Chicago, Milwaukee & St. Paul—Elkader Branch	19.29	8,157	156,614
Chicago, Milwaukee & St. Paul—Volga Branch	42.61	8,157	342,676
Chicago, Milwaukee & St. Paul—Davenport & N. W.	12.17	8,157	99,271
Clinton	188.45		1,588,580
Davenport, Rock Island & Northwestern	9.12	6,588	60,083
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	14.50	7,792	112,984
Chicago & North-Western—Main Line	40.17	9,706	392,300
Chicago & North-Western—Iowa Midland Branch	33.49	9,706	326,184
Chicago, Milwaukee & St. Paul—Iowa Division	25.31	8,157	208,024
Chicago, Milwaukee & St. Paul—Davenport & N. W.	12.28	8,157	100,168
Chicago, Milwaukee & St. Paul—Maquoketa Branch	21.50	8,157	175,375
Chicago, Milwaukee & St. Paul—Clinton Branch	10.58	8,157	86,301
Chicago, Milwaukee & St. Paul—Green Island Branch	.76	8,157	6,199
Clinton, Dubuque & Muscatine Ry.	10.85	3,700	40,182
Crawford	155.628		1,400,539
Dubuque & Sioux City—Omaha Div.	33.17	7,534	249,903
Chicago & North-Western—Main Line	31.60	9,706	308,000
Chicago & North-Western—Boyer Valley Branch	17.94	9,706	175,302
Chicago & North-Western—Soldier River Branch	28.44	9,706	277,745
Chicago & North-Western—Iowa Southwestern Branch	1.33	9,706	11,872
Chicago, Milwaukee & St. Paul—Iowa Division	12.49	8,157	105,069
Chicago, Milwaukee & St. Paul—Sioux City Branch	30.75	8,157	251,072
Chicago Great Western—M. C. & Ft. D.—Main Line	1.872	7,675	14,180
Dallas	122.56		790,055
Inter-Urban Railway	21.20	3,500	74,200
Chicago, Rock Island & Pacific—Iowa Division	17.54	7,792	136,642
Minneapolis & St. Louis—Des Moines & Ft. Dodge Div.	36.98	4,616	170,570
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	20.51	8,157	167,300
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	26.71	8,157	217,875
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	9.62	8,157	78,470
Davis	65.446		443,442
Chicago, Burlington & Quincy—Chi., Burl. & K. C.	15.45	8,534	131,850
Chicago, Rock Island & Pacific—Southwestern Div.	22.29	7,792	173,359
Chicago, Rock Island & Pacific—Keokuk & D. M. Div.	.36	7,792	6,701
Wabash—Main Line	26.346	4,821	126,522
Decatur	96.712		825,340
Chicago, Burlington & Quincy—Chariton Branch	15.97	8,534	135,750
Chicago, Burlington & Quincy—Leon, Mt. Ayr & S. W.	25.520	8,534	215,803
Chicago, Burlington & Quincy—Humeston & Shenandoah	14.25	8,534	122,463

TABLE NO. 6—Continued.

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Delaware	100.092		797,504
Chicago Great Western—Main Line	25.634	7,575	194,102
Dubuque & Sioux City—Main Line	24.46	7,534	184,282
Dubuque & Sioux City—Cedar Rapids Branch	14.07	7,534	106,003
Manchester & Oneida Railway	8.928	1,500	12,042
Chicago, Milwaukee & St. Paul—Davenport & N. W.	28.96	8,157	236,227
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.05	8,157	57,548
Des Moines	77.976		540,287
Burlington, Cedar Rapids & Northern—Main Line	21.18	7,792	165,035
Chicago, Burlington & Quincy—Main Line	18.07	8,534	154,209
Chicago, Burlington & Quincy—Keokuk & St. P.	8.98	8,534	76,635
Chicago, Burlington & Quincy—Burlington & N. W.	12.990	8,534	110,908
Muscatine, Burlington & Southern Ry.	16.75	2,000	33,500
Dickinson	59.07		309,492
Burl., Cedar Rapids & Northern—C. R. I. F. & N. W.	29.82	7,792	232,237
Minneapolis & St. Louis—Southwestern Div.	7.92	4,616	36,559
Chicago, Milwaukee & St. Paul—Spirit Lake Branch	12.33	8,157	100,676
Dubuque	123.296		968,065
Chicago, Burlington & Quincy—Northern Division	.532	8,534	4,540
Chicago Great Western—Main Line	31.804	7,575	239,870
Chicago, Milwaukee & St. Paul—Dubuque Division	32.81	8,157	267,631
Chicago, Milwaukee & St. Paul—Cascade Branch	19.50	8,157	159,061
Dubuque & Sioux City—Main Line	30.42	7,534	229,184
Chicago, Milwaukee & St. Paul—Dubuque & S. W.	7.79	8,157	63,543
Dunleith & Dubuque Bridge Co.	1.01	7,000	7,076
Emmet	73.93		553,012
Burl., Cedar Rapids & Northern—Germania Division	20.62	7,792	155,996
Burl., Cedar Rapids & Nor.—C. R. I. F. & N. W.	16.20	7,792	126,230
Minneapolis & St. Louis—Southwestern Div.	18.93	4,616	87,381
Chicago & North-Western—Fox Lake Branch	18.78	9,706	183,405
Fayette	132.161		1,041,867
Chicago Great Western—Delwein-Clarion Branch	7.349	7,575	55,680
Burlington, Cedar Rapids & Northern—Milwaukee Div.	44.45	7,792	346,254
Burl., Cedar Rapids & Northern—Chi., Decorah & Minn	.31	7,792	2,416
Chicago Great Western—Main Line	19.841	7,575	150,296
Chicago Great Western—Southern Branch	6.991	7,575	52,957
Chicago, Milwaukee & St. Paul—Volga Branch	16.20	8,157	132,143
Chicago, Milwaukee & St. Paul—Davenport & N. W.	37.02	8,157	301,972
Floyd	87.75		587,680
Burlington, Cedar Rapids & Northern—Main Line	20.38	7,792	158,801
Dubuque & Sioux City—Mona Branch	19.18	7,534	144,502
Chicago & North-Western—Iowa, Minnesota & N. W.	.02	9,706	195
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	24.82	8,157	202,457
Charles City Western Railway	23.35	3,500	81,725
Franklin	106.322		686,230
Burl., Cedar Rapids & Nor.—Cedar Rap., I. F. & N. W.	4.33	7,792	33,655
Chicago Great Western—Mason City & Ft. D.—Main Line	.535	7,575	4,053
Chicago Great Western—Delwein-Clarion Branch	24.144	7,575	182,801
Dubuque & Sioux City—Main Line	1.10	7,534	8,287
M. & St. L. Ry.—Iowa Central—Main Line	27.231	4,616	125,686
M. & St. L. Ry.—Belmond Branch	15.774	4,616	72,813
C. R. I. & P. Ry.—St. P. & K. C. Short Line	25.108	7,792	195,642
Fremont	79.403		568,308
Chicago, Burlington & Quincy—Neb. City Branch	19.741	8,534	168,470
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	12.139	8,534	103,594
Chicago, Burlington & Quincy—K. City, St. J. & C. B.	29.783	8,534	254,136
Wabash—Omaha & St. Louis Line	8.74	4,821	42,136
Greene	75.79		570,227
Minn. & St. Louis—Des Moines & Ft. Dodge Div.	23.06	4,616	106,445
Chicago & North-Western—Main Line	24.19	9,706	236,240
Chicago, Milwaukee & St. Paul—Des Moines Div.—M. L.	27.36	8,157	224,176
Ft. Dodge, Des Moines & Southern	1.18	3,700	4,366

TABLE NO. 6—Continued.

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Grundy	65.422		569,756
Burlington, Cedar Rapids & Northern—Pacific Div.	14.85	7,792	115,711
Bur., Cedar Rap. & Nor.—C. R., I. F. & N. W.	11.39	7,792	88,751
Chicago Great Western—Southern Branch	7.922	7,575	60,000
Chicago & North-Western—Iowa, Minn. & N. W.	18.47	9,766	180,378
Chicago & North-Western—Toledo & Northwestern	12.79	9,766	124,907
Guthrie	70.36		561,586
Chicago, Rock Island & Pacific—Iowa Div.	19.30	7,792	150,386
Chicago, Rock Island & Pacific—Guthrie Center Branch	14.51	7,792	113,062
Chicago, Milwaukee & St. Paul—Iowa Division	19.56	8,157	159,551
Chicago, Milwaukee & St. Paul—Des M. Div.—Main Line	16.99	8,157	138,587
Hamilton	81.39		709,471
Ft. Dodge, Des Moines & Southern R'y	5.76	3,700	21,312
Chicago & North-Western—Des Moines & Minneapolis	7.45	9,766	72,757
Chicago & North-Western—Toledo & N. W.	45.58	9,766	445,134
Dubuque & Sioux City—Main Line	22.60	7,534	170,268
Hancock	108.696		732,558
Burlington, C. R. & N.—Garner Div.	21.09	7,792	164,333
Burlington, C. R. & N.—C. R., I. F. & N. W.	24.66	7,792	192,151
M. & St. L. Ry.—Iowa Central & Western	13.086	4,616	60,405
Minneapolis & St. Louis—Southern Div.	25.71	4,616	118,677
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	24.15	8,157	196,992
Hardin	148.853		1,163,453
Burlington, C. R. & N.—C. R., I. F. & N. W.	17.89	7,792	139,399
M. & St. L. Ry.—Iowa Central—Main Line	28.769	4,616	132,798
Chicago & North-Western—Toledo & N. W.	24.81	9,766	242,294
Chicago & North-Western—Alden Branch	20.49	9,766	207,822
Dubuque & Sioux City—Main Line	23.75	7,534	178,933
Chicago, R. I. & P. Ry.—St. Paul & K. C. Short Line	27.234	7,792	212,207
Harrison	114.229		1,094,346
Dubuque & Sioux City—Omaha District	29.42	7,534	221,650
Chicago & North-Western—Main Line	30.33	9,766	296,203
Chicago & North-Western—Soldier River Branch	13.12	9,766	128,130
Chicago & North-Western—Sioux City Branch	32.40	9,766	316,418
Chicago, Milwaukee & St. P.—Chicago & C. B. Div.	7.01	8,157	57,181
Chicago Great Western—Mason City & Ft. D.—Main Line	1.949	7,575	14,764
Henry	75.631		570,413
Chicago, Burlington & Quincy—Main Line	19.364	8,534	165,252
Chicago, Burlington & Quincy—Ft. Madison Branch	2.670	8,534	22,786
Chicago, Burlington & Quincy—Burlington & Western	10.679	8,534	91,135
Chicago, Burlington & Quincy—Burlington & Northwest'n	9.520	8,534	81,244
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	14.25	8,534	121,609
M. & St. L.—Eastern Division	19.148	4,616	88,337
Howard	38.921		309,016
Chicago Great Western—Main Line	13.03	7,575	98,702
Chicago Great Western—Wisconsin, M. & P.	1.511	7,575	11,446
Chicago, Milwaukee & St. P.—Iowa-Minn. Div.	24.38	8,157	198,868
Humboldt	89.89		675,271
Bur., C. R. & N.—Cedar Rapids, I. F. & Northwestern	24.99	7,792	194,722
Minneapolis & St. Louis—Des Moines & Ft. D. Div.	6.34	4,616	29,265
Minneapolis & St. Louis—Main Line	23.42	4,616	108,107
Chicago & North-Western—Toledo & N. W.	35.14	9,766	343,177
Ida	40.38		389,396
Dubuque & Sioux City—Onawa Branch	2.22	7,534	16,725
Chicago & North-Western—Maple River Branch	38.16	9,766	372,671
Iowa	57.84		462,585
Chicago, Rock Island & Pacific—Iowa Division	25.25	7,792	196,748
Chicago, Milwaukee & St. Paul—Kansas City Division	32.59	8,157	265,837

TABLE NO. 6—Continued.

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Jackson	89.71		755,255
Chicago & North-Western—Iowa Midland Branch	14.60	9,766	142,584
Chicago, Milwaukee & St. Paul—Chi. & C. B. Div.	12.92	8,157	106,388
Chicago, Milwaukee & St. Paul—Dubuque Div.	31.04	8,157	253,193
Chicago, Milwaukee & St. Paul—Cascade Branch	16.12	8,157	131,460
Chicago, Milwaukee & St. Paul—Maquoketa Branch	2.89	8,157	23,574
Chicago, Milwaukee & St. Paul—Green Island Branch	12.14	8,157	99,026
Jasper	183.978		868,142
Colfax Northern R'y	7.414	2,000	14,828
Chicago Great Western—Southern Branch	19.022	7,575	144,062
Chicago, Rock Island & Pacific—Iowa Division	34.38	7,792	267,889
Chi., Rock Island & Pac.—Newton & Monroe Branch	17.02	7,792	132,620
Chicago, Rock Island & Pacific—Keokuk & Des Moines	17.52	7,792	136,516
M. & St. L. Ry.—Iowa Central—Main Line	3.991	4,616	18,422
M. & St. L. Ry.—State Center Branch	5.925	4,616	27,364
M. & St. L.—Newton Branch	23.253	4,616	107,336
Inter-Urban Railway	5.45	3,500	19,075
Jefferson	87.552		719,066
Chicago, Burlington & Quincy—Main Line	24.586	8,534	209,817
Chicago, Burlington & Quincy—Ft. Madison Branch	13.00	8,534	110,942
Chicago, Burlington & Quincy—Burlington & Western	17.784	8,534	151,769
Chicago, Rock Island & Pacific—Southwestern Div.	26.37	7,792	205,475
M. & St. L.—Eastern Division	1.792	4,616	8,272
Chicago, Milwaukee & St. P.—Rutledge-Muscatine Div.	4.02	8,157	32,791
Johnson	91.22		635,617
Burlington, Cedar Rapids & Northern—Main Line	16.05	7,792	125,062
Muscatine & Iowa City Ry. and B., C. R. & N.—Muscatine Division	7.06	7,792	55,012
Bur., Cedar Rapids & Nor. & Cedar Rapids & Clinton	12.15	7,792	94,673
Muscatine & Iowa City Ry. and B., C. R. & N.—Iowa City & Western	10.39	7,792	80,959
Chicago, Rock Island & Pacific—Iowa Division	27.20	7,792	211,942
Cedar Rapids & Iowa City Railway	18.37	3,700	67,969
Jones	95.90		819,213
Chicago & North-Western—Iowa Midland Branch	22.98	9,766	224,423
Chicago, Milwaukee & St. Paul—Iowa Division	25.47	8,157	207,759
Chicago, Milwaukee & St. Paul—Davenport & N. W.	27.67	8,157	225,704
Chicago, Milwaukee & St. Paul—Dubuque & Southwest'n	19.78	8,157	161,345
Keokuk	153.906		1,173,516
Chicago, Milwaukee & St. Paul—Rutledge-Muscatine Div.	9.38	8,157	76,513
Muscatine & Iowa City Ry. and B., C. R. & N.—Iowa City & Western	31.36	7,792	244,357
Chicago, Burlington & Quincy—Burlington & Western	13.443	8,534	114,723
Chicago, Rock Island & Pacific—Oskaloosa Div.	25.79	7,792	200,956
M. & St. L.—Eastern Division	26.343	4,616	121,599
Chicago & North-Western—Ottumwa, C. F. & St. Paul	16.89	9,766	164,948
Chicago, Milwaukee & St. Paul—Kansas City Div.	30.70	8,157	250,420
Kossuth	144.661		1,180,104
Burlington, Cedar Rapids & Nor.—Germania Div.	25.82	7,792	201,189
Burlington, Cedar Rapids & Nor.—Garner Div.	3.61	7,792	28,129
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	10.27	7,792	80,024
M. & St. L.—Iowa Central & Western	14.551	4,616	67,167
Minneapolis & St. Louis—Southern Div.	7.80	4,616	36,005
Chicago & North-Western—Fox Lake Branch	11.75	9,766	114,750
Chicago & North-Western—Toledo & Northwestern	46.51	9,766	454,217
Chicago, Milwaukee & St. Paul—Iowa & Dak. Division	24.35	8,157	198,623
Lee	159.696		1,694,314
Atchison, Topeka & Santa Fe Railway	19.89	26,213	521,377
Chicago, Burlington & Quincy—Fort Madison Branch	25.64	8,534	218,812
Chicago, Burlington & Quincy—Chi., B. & K. C.	16.89	8,534	144,139
Chicago, Burlington & Quincy—Keokuk & St. Paul	33.346	8,534	284,575
Chicago, Burlington & Quincy—St. L., Keokuk & N. W.	36.75	8,534	313,624
Chicago, Rock Island & Pacific—Keokuk & Des Moines	27.18	7,792	211,787

TABLE NO. 6—Continued.

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Linn	220.13		1,634,973
Cedar Rapids—Iowa City Ry.	26.28	3,700	97,236
Burlington, Cedar Rapids & Nor.—Main Line	21.67	7,792	168,853
Burlington, Cedar Rapids & Nor.—Milwaukee Div.	21.00	7,792	164,333
Dubuque & Sioux City—Cedar Rapids Branch	27.78	7,534	209,295
Chicago & North-Western—Main Line	29.38	9,766	286,925
Chicago, Milwaukee & St. Paul—Iowa Division	25.80	8,157	210,451
Chicago, Milwaukee & St. Paul—Kansas City Div.	17.37	8,157	141,687
Chicago, Milwaukee & St. Paul—Dubuque & Southw'n.	8.11	8,157	66,153
Cedar Rapids & Marion City Ry. Co.	21.94	8,500	186,490
Waterloo, Cedar Falls & Nor. Ry.	20.71	5,000	103,550
Louisa	96.647		552,897
Chicago, Milwaukee & St. Paul—Muscatine Line	6.11	8,157	49,839
Muscatine, Burlington & Southern Ry.	23.33	2,000	46,660
Burlington, Cedar Rapids & Northern—Main Line	23.15	7,792	180,385
Chicago, Burlington & Quincy—Burl. & Northwestern	3.148	8,534	26,865
Chicago, Rock Island & Pacific—Southwestern Div.	18.99	7,792	147,970
M. & St. L.—Eastern Division	21.919	4,616	101,178
Lucas	69.955		581,927
Chicago, Burlington & Quincy—Main Line	26.853	8,534	229,164
Chicago, Burlington & Quincy—Chariton Branch	13.741	8,534	117,266
Chicago, Burlington & Quincy—C. D. M. & Southern	9.051	8,534	77,241
C., R. I. & P.—St. P. & K. C. Short Line	20.31	7,792	158,256
Lyon	110.40		943,961
Great Northern Railway	18.42	6,490	119,546
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	37.82	7,792	294,693
Chicago, St. P., Minn. & Omaha—Rock River Branch	17.44	14,066	245,311
Dubuque & Sioux City—Sioux Falls Branch	24.96	7,534	182,775
Chicago, Milwaukee & St. P.—Iowa & Dakota Div.	9.42	8,157	76,839
Chicago, Milwaukee & St. P.—Sioux City & Dak. Div.	3.04	8,157	24,797
Madison	56.625		421,536
Chicago, Burlington & Quincy—Des Moines & K. C.	12.379	8,534	105,642
Chicago Great Western—Southern Branch	19.466	7,575	147,455
Chicago, Rock Island & Pacific—Iowa Division	8.50	7,792	66,232
Chicago, Rock Island & Pacific—D. M., Indianola & W.	12.90	7,792	100,517
Creston, Winterset & D.M. Ry.	3.38	500	1,690
Mahaska	161.517		1,184,245
Muscatine & Iowa City Ry. and B., C. R. & N.—Iowa City & Western	4.37	7,792	34,061
Chicago, Burlington & Quincy—Burlington & Western	25.746	8,534	228,250
Chicago, Rock Island & Pacific—Oskaloosa Division	26.87	7,792	209,371
Chicago, Rock Island & Pacific—Keokuk & Des Moines	21.35	7,792	166,359
M. & St. L.—Iowa Central—Main Line	25.253	4,616	116,568
M. & St. L.—Newton Branch	7.382	4,616	34,076
M. & St. L.—Eastern Branch	14.436	4,616	66,637
Chicago & North-Western—Ottumwa, C. F. & St. Paul	13.66	9,766	133,404
Chicago & North-Western—Southern Iowa Ry Branch	19.15	9,766	187,019
Oskaloosa & Buxton Electric Railway	2.30	3,700	8,510
Marion	130.857		908,766
Chi., Burl. & Quincy—Albia, Knoxville & Des Moines	39.204	8,534	334,567
Chicago, Rock Island & Pacific—Oskaloosa Division	12.204	7,792	97,556
Chicago, Rock Island & Pacific—Keokuk & Des Moines	14.65	7,792	114,153
Wabash—Des Moines & St. Louis	39.00	4,821	188,019
Chicago, Burlington & Quincy—Burlington & Western	8.03	8,534	6,853
C., R. I. & P.—St. Paul & K. C. Short Line	16.37	7,792	127,555
Wabash—Coal Switches	8.31	4,821	40,063
Marshall	148.543		1,062,161
Chicago Great Western—Southern Branch	31.818	7,575	241,021
M. & St. L. Ry.—Iowa Central—Main Line	29.868	4,616	137,371
M. & St. L. Ry.—Story City Branch	15.227	4,616	70,288
Chicago & North-Western—Main Line	25.99	9,766	253,818
Chicago, Milwaukee & St. Paul—Iowa Division	24.99	8,157	203,843
M. & St. L.—State Center Branch	20.65	4,616	95,320

TABLE NO. 6—Continued.

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Mills	101.677		695,781
Tabor & Northern Railway	10.75	1,500	16,125
Chicago, Burlington & Quincy—Main Line	27.623	8,534	235,735
Chicago, Burlington & Quincy—Neb. City, S. & N. E.	8.918	8,534	76,106
Chicago, Burlington & Quincy—Hastings & Avoca	10.483	8,534	89,462
Wabash—Omaha & St. Louis Line	25.94	4,821	125,057
Chicago, Burlington & Quincy—K. C., St. Joe & C. B.	17.963	8,534	153,296
Mitchell	74.585		568,235
Chicago Great Western—Main Line	9.886	7,575	74,886
Chicago Great Western—Mason City & Ft. D.—Main Line	5.305	7,575	40,185
Dubuque & Sioux City—Mona Branch	22.72	7,534	171,172
Dubuque & Sioux City—Stacyville Railroad	7.93	7,534	59,745
Chicago, Milwaukee & St. Paul—Austin Branch	7.75	8,157	63,217
Chicago Great Western—Wis., Minn. & Pacific	20.994	7,575	159,030
Monona	113.70		1,029,671
Dubuque & Sioux City—Onawa Branch	16.32	7,534	122,955
Chicago & North-Western—Maple River Branch	24.35	9,766	237,802
Chicago & North-Western—Soldier River Branch	19.75	9,766	192,878
Chicago & North-Western—Sioux City & Pac. Branch	25.75	9,766	251,474
Chicago, Milwaukee & St. Paul—Sioux City Branch	27.53	8,157	224,562
Monroe	121.681		799,027
Iowa Southern Utilities Co.	10.83	2,500	27,075
Chicago, Burlington & Quincy—Main Line	27.915	8,534	238,227
Chicago, Burlington & Quincy—Albia, K. & D. M.	10.772	8,534	91,928
Wabash—Des Moines & St. Louis Line	21.94	4,821	105,773
M. & St. L. Ry.—Iowa Central—Main Line	13.584	4,616	62,704
Chicago & North-Western—Southern Iowa Branch	2.40	9,766	23,438
Chicago & North-Western—Iowa Southern Branch	13.77	9,766	134,478
Chicago, Milwaukee & St. Paul—K. C. Division	10.47	8,157	85,404
Albia Ry. and Light Co.	10.00	3,000	30,000
Montgomery	48.427		413,276
Chicago, Burlington & Quincy—Main Line	25.992	8,534	221,048
Chicago, Burl. & Quincy—Brownsville & Nodaway Valley	2.418	8,534	20,635
Chicago, Burl. & Quincy—Nebraska City Branch	7.668	8,534	65,439
Chicago, Burl. & Quincy—Red Oak & Atlantic	12.439	8,534	106,154
Muscatine	145.67		1,029,340
Chicago, Milwaukee & St. Paul—Muscatine Line	16.72	8,157	136,385
Muscatine, Burlington & Southern Ry.	7.72	2,000	15,440
Burlington, Cedar Rapids & Nor.—Main Line	18.91	7,792	147,347
C., R. I. & P.—Burlington, Cedar Rapids & Nor.—Muscatine Division	19.21	7,792	149,684
Chicago, Rock Island & Pacific—Iowa Division	24.85	7,792	193,631
Burl., Cedar Rapids & Nor.—Davenport, Iowa & Dak.	7.12	7,792	55,479
Chicago, Rock Island & Pacific—Southwestern Division	22.77	7,792	177,424
Chicago, Rock Island & Pacific—Wilton Branch	11.97	7,792	83,270
Clinton, Davenport & Muscatine Ry.	16.40	3,700	60,680
O'Brien	96.52		845,203
Chicago, Rock Island & Pacific—Gowrie & Northwestern	13.22	7,792	103,010
Chicago, St. Paul, Minn. & Omaha—Main Line	6.61	14,066	92,976
Dubuque & Sioux City—Sioux Falls Branch	27.37	7,534	206,206
Chicago & North-Western—Toledo & Northwestern	25.30	9,766	247,080
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	24.02	8,157	195,931
Osceola	57.60		561,626
Burlington, Cedar Rapids & N.—C. R., I. F. & N. W.	26.29	7,792	204,852
Chicago, Rock Island & Pacific—Gowrie & Northwestern	13.33	7,792	103,867
Chicago, St. Paul, Minn. & Omaha—Main Line	17.98	14,066	252,907
Page	118.692		831,328
Chicago, Burlington & Quincy—Neb. City Branch	11.80	8,534	100,701
C., B. & Q.—Brownsville & Nodaway V. Branch	22.81	8,534	194,660
C., B. & Q.—Clarinda, College Springs & S. W.	17.768	8,534	151,632
Chicago, Burlington & Quincy—Humeston & Shenandoah	27.13	8,534	231,527
C., B. & Q.—K. C., St. J. & C. B., Tarkio Val. R. R.	2.174	8,534	18,553
Wabash—Omaha & St. Louis Line	19.83	4,821	95,600
Iowa & Southwestern Railway	17.18	2,250	38,655

TABLE NO. 6—Continued.

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Palo Alto	74.86		522,526
Burlington, C. B. & Nor.—C. R., Iowa Falls & N. W.	27.29	7,792	212,644
Minneapolis & St. Louis—Des Moines & Ft. Dodge	20.49	4,616	94,582
Chicago & North-Western—Fox Lake Branch	2.74	9,766	26,759
Chicago, Milwaukee & St. P.—Iowa & Dakota Division	24.34	8,157	198,541
Plymouth	113.12		960,679
Great Northern Railway	25.29	6,490	164,132
Chicago, St. P., Minn. & Omaha—Main Line	9.48	14,066	133,246
Chicago & North-Western—Maple River Branch	7.96	9,766	77,737
Chicago, Milwaukee & St. Paul—Sioux City & Dakota	15.00	8,157	122,355
Dubuque & Sioux City—Main Line	34.87	7,534	262,711
Chicago & North-Western—Hawarden Branch	20.52	9,766	200,398
Pocahontas	91.10		705,915
Minneapolis & St. Louis—Des Moines & Ft. Dodge	16.74	4,616	77,272
Chicago, Rock Island & Pacific—Gowrie & Northwestern	29.40	7,792	229,086
Chicago & North-Western—Toledo & Northwestern	24.18	9,766	236,142
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	11.01	8,157	89,809
Dubuque & Sioux City—Main Line	9.77	7,534	73,607
Polk	251.349		2,125,078
Minneapolis & St. Louis—Des Moines & Ft. Dodge	8.56	4,616	39,513
Wabash—Des Moines & St. Louis Line	15.01	4,821	72,303
Chicago & North-Western—Des Moines & Minn. Branch	24.16	9,766	235,947
Chicago, Milwaukee & St. Paul—D. M. Div.—Main Line	10.57	8,157	86,219
Chicago, Milwaukee & St. Paul—D. M. Div.—Boone Line	10.01	8,157	81,652
Inter-Urban Railway	32.91	3,500	115,186
Des Moines Union Railway	4.220	105,077	443,425
C., B. & Q.—Albia, K. & D. M. and D. M. & K.	10.135	8,534	86,492
Chicago, Burl. & Quincy—Des Moines & Kansas City	7.428	8,534	63,391
Chicago Great Western—Southern Branch	29.032	7,575	219,917
Chicago, Rock Island & Pacific—Iowa Division	27.73	7,792	216,072
Chicago, Rock Island & Pacific—D. M., I. & W.	7.66	7,792	59,687
Chicago, Rock Island & Pacific—Keokuk & D. M.	17.14	7,792	133,555
Des Moines Terminal Railway	.91	11,000	10,010
Iowa Transfer Railway	.21	30,000	6,300
Fort Dodge, Des Moines & Southern	20.45	3,700	75,665
C., R. I. & P.—St. Paul & K. C. Short Line	21.304	7,792	166,000
Des Moines City Railway	3.91	3,500	13,686
Pottawattamie	201.073		1,761,390
Omaha Bridge & Terminal Railway	.50	14,016	7,008
Chicago, Burlington & Quincy—Red Oak & Atlantic	1.996	8,534	17,034
Chicago, Burlington & Quincy—Hastings & Avoca	5.244	8,534	44,752
Chicago, Burlington & Quincy—K. C., St. J. & C. B.	8.280	8,534	70,662
Chicago, Rock Island & Pacific—Iowa Division	45.29	7,792	352,900
Chicago, Rock Island & Pacific—Carson Branch	17.73	7,792	138,152
Chicago, Rock Island & Pacific—Harlan Branch	1.16	7,792	9,039
Wabash—Omaha & St. Louis Line	11.22	4,821	54,092
Dubuque & Sioux City—Omaha District	19.72	7,534	148,570
Union Pacific—Main Line	2.06	73,010	150,401
Union Pacific—Union Avenue Line	1.72	73,010	125,577
Chicago & North-Western—Main Line	19.06	9,766	186,140
Chicago, Milwaukee & St. Paul—Iowa Division	26.59	8,157	216,895
Chicago Great Western—Mason City & Ft. D.—Main Line	28.373	7,575	214,925
Iowa & Omaha Short Line	12.13	2,000	24,260
Poweshiek	96.013		686,042
Muscatine & Iowa City Ry. Co., C., R. I. & P., and Burlington, Cedar Rapids & Northern—Iowa City & Western	6.50	7,792	50,648
Chicago, Rock Island & Pacific—Iowa Division	25.69	7,792	200,176
M. & St. L. Ry.—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
Chicago & North-Western—Ottumwa, C. F. & St. P.	27.23	9,766	265,928
Ringgold	79.809		658,171
Chicago, Burl. & Quincy—Leon, Mt. Ayr & S. Western	28.642	8,534	244,431
Chicago, Burl. & Quincy—Humeston & Shenandoah	27.268	8,534	232,705
Chicago Great Western—Southern Branch	23.899	7,575	181,035

TABLE NO. 6—Continued.

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Sac	107.53		977,869
Dubuque & Sioux City—Omaha District	18.96	7,534	142,845
Chicago & North-Western—Maple River Branch	54.02	9,766	527,560
Chicago & North-Western—Boyer Valley Branch	6.83	9,766	66,702
Chicago & North-Western—Toledo & Northwestern	8.57	9,766	83,695
C., M. & St. P.—Des M. Div.—Storm Lake Branch	19.15	8,157	156,207
Scott	155.99		1,071,586
Davenport, Rock Island & North-Western Ry.	24.79	6,588	163,317
Burl., Cedar Rapids & Nor.—Cedar Rapids & Clinton	25.64	7,792	199,787
Chicago, Rock Island & Pacific—Iowa Division	13.65	7,792	106,361
Chicago, Rock Island & Pacific—Southwestern Div.	13.77	7,792	107,296
Chicago, Milwaukee & St. Paul—Davenport & N. W.	12.10	7,792	94,283
Chicago, Milwaukee & St. Paul—Maquoketa Branch	25.95	8,157	211,674
Chicago, Milwaukee & St. Paul—Muscatine Line	.90	8,157	63,625
Clinton, Davenport & Muscatine Railway	31.06	3,700	7,341
Shelby	95.724		765,888
Atlantic Northern Railway	2.97	1,500	4,455
Chicago, Rock Island & Pacific—Iowa Division	6.42	7,792	50,025
Chicago, Rock Island & Pacific—Harlan Branch	10.73	7,792	83,608
Chicago & North-Western—Iowa Southwestern Branch	18.72	9,766	182,820
Chicago, Milwaukee & St. Paul—Iowa Division	24.07	8,157	196,339
Chicago Great Western—Mason City & Ft. D.—Main Line	32.814	7,575	248,566
Sioux	156.48		1,430,115
Great Northern Railway	27.30	6,490	177,177
Chicago, St. Paul, Minn. & Omaha—Main Line	22.06	14,066	310,718
Dubuque & Sioux City—Sioux Falls Branch	7.08	7,534	53,341
Chicago & North-Western—Toledo & N. W.	35.06	9,766	342,896
Chicago, Milwaukee & St. Paul—Iowa and Dakota Div.	29.08	8,157	237,206
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	16.88	8,157	137,690
Chicago & North-Western—S. C., Dak.	7.03	9,766	74,515
Chicago & N.-W.—Hawarden Branch on T. & N. W.	2.37	9,766	23,145
Story	142.029		1,073,398
Minneapolis & St. Louis—Iowa Cent., Story City Branch	19.476	4,616	89,901
Chicago & North-Western—Main Line	24.23	9,766	236,630
Chicago & North-Western—Des Moines & Minneapolis	25.73	9,766	251,279
Chicago, Milwaukee & St. Paul—Iowa Division	24.66	8,157	201,152
Fort Dodge, Des Moines & Southern	19.32	3,700	71,484
C., R. I. & P. Ry.—S. P. & K. C. Short Line	28.613	7,792	222,952
Tama	138.056		1,222,269
Burlington, Cedar Rapids & Nor.—Pacific Division	18.17	7,792	141,581
Chicago Great Western—Southern Branch	12.626	7,575	95,642
Chicago & North-Western—Main Line	25.34	9,766	247,470
Chicago & North-Western—Ottumwa, C. F. & St. P.	.11	9,766	1,074
Chicago & North-Western—Iowa, Minn. & N. W.	30.31	9,766	296,007
Chicago & North-Western—Toledo & Northwestern	22.14	9,766	216,219
Chicago, Milwaukee & St. Paul—Chicago & C. B. Div.	26.41	8,157	215,426
Tama & Toledo Ry.	2.95	3,000	8,850
Taylor	60.787		512,214
Chicago, Burlington & Quincy—Creston Branch	28.008	8,534	239,020
Chicago, Burlington & Quincy—Humeston & Shenandoah	27.000	8,534	230,418
Chicago Great Western—Southern Branch	5.779	7,575	43,776
Union	73.489		545,632
Chicago, Burlington & Quincy—Main Line	24.779	8,534	211,464
Chicago, Burlington & Quincy—Creston Branch	10.742	8,534	91,672
Chicago, Burlington & Quincy—Creston & Northern	7.922	8,534	67,606
Chicago Great Western—Southern Branch	22.596	7,575	171,165
Creston, Winterset & Des Moines Ry.	7.45	500	3,725
Van Buren	80.20		656,119
Chicago, Burlington & Quincy—Ft. Madison Branch	14.72	8,534	125,620
Chicago, Burlington & Quincy—Chi., Burl. & K. C.	27.33	8,534	233,234
Chicago, Rock Island & Pacific—Keosauqua Branch	4.50	7,792	35,064
Chicago, Rock Island & Pacific—Keokuk & Des Moines	33.65	7,792	262,201

TABLE NO. 6—Continued.

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Wapello	116.736		915,794
Chicago, Mil. & St. P.—N. C. Division	28.64	8,157	235,616
Chicago, Milwaukee & St. Paul—Muscatine Line	13.87	8,157	113,138
Chicago, Burlington & Quincy—Main Line	28.723	8,534	245,654
Chicago, Rock Island & Pacific—Southwestern Div.	7.72	7,792	60,154
Chicago, Rock Island & Pacific—Keokuk & Des Moines	29.97	7,792	232,526
Wabash—Main Line	9.806	4,821	47,350
M. & St. L. Ry.—Iowa Central—Main Line	.01	4,616	46
Warren	112.159		912,435
Chi., Burl. & Quincy—Abbia, K. & D. M. & D. M. & K.	7.606	8,534	65,678
Chicago, Burl. & Quincy—Chariton, D. M. & South	21.439	8,534	182,900
Chicago, Burl. & Quincy—Des Moines & K. C.	37.367	8,534	318,465
Chicago Great Western—Southern Branch	15.787	7,575	119,587
Chicago, Rock Island & Pacific—D. M., Indiana & W. C., R. I. & P. Ry.—St. P. & K. C. Short Line	26.52	7,792	206,644
	13.30	7,792	104,101
Washington	128.483		990,518
Chicago, Milwaukee & St. Paul—Muscatine Line	26.20	8,157	213,713
Muscatine & Iowa City Ry. Co. and Burlington, Cedar Rapids & Northern—Muscatine Division	4.31	7,792	33,584
Muscatine & Iowa City Ry. Co. and Burlington, Cedar Rapids & Northern—Iowa City & Western	21.01	7,792	163,719
Chicago, Burlington & Quincy—Burlington & Western	13.825	8,534	118,469
Chicago, Burlington & Quincy—Burlington & Northern	13.014	8,534	111,161
Chicago, Rock Island & Pacific—Southwestern Div.	24.10	7,792	187,787
Chicago, Rock Island & Pacific—Okauchosa Division	14.25	7,792	111,096
Minneapolis & St. Louis—Iowa Cent., Eastern Division	11.724	4,616	54,118
Wayne	94.133		766,216
Chicago, Burlington & Quincy—Chariton Branch	6.883	8,534	58,825
Chicago, Burlington & Quincy—Keokuk & Western	29.86	8,534	255,825
Chicago, Rock Island & Pacific—Southwestern Division	27.76	7,792	214,506
Chicago, Milwaukee & St. Paul—Kansas City Div.	14.96	8,157	122,029
C., R. I. & P. Ry.—St. P. & K. C. Short Line	14.66	7,792	114,531
Webster	225.192		1,416,656
Chicago Great Western—Mason City & Ft. D.—Main Line	27.721	7,575	210,603
Minneapolis & St. Louis—Des Moines & Ft. Dodge	22.47	4,616	104,882
Chicago, Rock Island & Pacific—Gowrie & Northwestern	7.41	7,792	57,729
Dubuque & Sioux City—Main Line	27.34	7,534	206,380
Dubuque & Sioux City—Omaha District	5.97	7,534	44,978
Minneapolis & St. Louis—Main Line	35.21	4,616	162,525
Chicago & North Western—Toledo & Northwestern	25.96	9,706	252,525
Chicago Great Western—Lehigh Branch	15.751	7,575	119,714
Ft. Dodge, Des Moines & Southern	57.31	3,700	212,647
Winnebago	68.56		412,421
Burlington, C. R. & Nor.—Germania Division	4.92	7,792	38,337
Burlington, Cedar Rapids & Nor.—C. R., I. F. & N. W.	21.29	7,792	165,892
Minneapolis & St. Louis—Main Line	20.92	4,616	96,597
Chicago & North Western—Iowa, Minn. & Northwestern	11.43	9,706	111,625
Winneblesh	82.72		665,988
Burlington, Cedar Rapids & Nor.—Milwaukee Division	1.06	7,792	8,250
Burl., Cedar Rapids & Nor.—Chicago, Decorah & Minn.	22.94	7,792	178,748
Chicago, Milwaukee & St. Paul—Decorah Branch	16.96	8,157	138,343
Chicago, Milwaukee & St. Paul—Iowa & Minn. Div.	9.54	8,157	77,813
Chicago, Milwaukee & St. Paul—Iowa & Dakota Div.	29.75	8,157	242,671
Chicago, Milwaukee & St. Paul—Davenport & N. W.	2.47	8,157	20,148
Woodbury	148.97		1,301,944
Chicago & North Western—Maple River Branch	45.21	9,706	441,527
Chicago & North Western—Sioux City & Pac. Branch	22.22	9,706	215,577
Chicago, Milwaukee & St. Paul—Sioux City Branch	31.96	8,157	260,086
Chicago, Milwaukee & St. Paul—Sioux City & Dak. Div.	5.63	8,157	45,924
Sioux City Bridge Company	1.00	7,500	7,500
Sioux City Terminal Railway	1.57	10,000	15,700
Great Northern Railway	6.85	6,499	44,456
Chicago, St. Paul, Minn. & Omaha—Main Line	81	16,066	1,302,000
Dubuque & Sioux City—Main Line	6.12	7,534	46,108
Dubuque & Sioux City—Omaha Branch	25.94	7,534	195,132
C. & N. W.—Hawarden Branch (on C., St. P., M. & O. tracks	1.56	9,706	15,255

TABLE NO. 6—Continued.

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Worth	62.378		469,666
Burlington, Cedar Rapids & Nor.—Main Line	6.80	7,792	52,986
Chicago Great Western—Mason C. & Ft. D.—Main Line	10.657	7,575	79,917
M. & St. L. Ry.—Iowa Central—Main Line	13.521	4,616	62,459
Minneapolis & St. Louis—Main Line	.34	4,616	1,569
Chicago & North Western—Iowa, Minn. & N. W.	13.78	9,706	134,575
Chicago, Milwaukee & St. Paul—Austin Branch	11.27	8,157	91,929
Wright	130.150		1,002,023
Minneapolis & St. Louis—Belmond Branch	15.612	4,616	72,065
Chicago & North Western—Toledo & Northwestern	23.35	9,706	228,919
C., R. I. & P.; B., C. R. & N.—C. R., I. F. & N. W.	45.04	7,792	350,952
Chicago Great Western—Mason City & Ft. D.—Main Line	32.402	7,575	245,202
Chicago Great Western—M. C. & Ft. D.—Oelwein-Clarion	12.302	7,575	92,885

Note.—For total railway assessment see Tables Nos. 1 and 2.

TABLE NO. 7—RAILWAY EARNINGS AND TAXES.

Abstract of Reports of Railway Companies for the Year Ending December 31, 1918. (By Divisions.)

Name of Road	Miles Main Track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes Paid in 1918 in Iowa
		Total	Per Mile	Total	Per Mile	Net Earnings		Net Loss		
						Total	Per Mile	Total	Per Mile	
Atchison, Topeka & Santa Fe Ry.	19,890	\$ 1,253,451.15	\$ 63,019.16	\$ 974,816.57	\$ 49,010.38	\$ 278,634.58	\$ 14,008.78			\$ 23,985.28
Atlantic Northern Railway Co.	17,000	42,573.93	2,504.34	37,996.27	2,235.07	4,577.66	269.27			1,227.07
Chicago, Burlington & Quincy Ry.										
(a) Main Line	273,569									
(b) Ft. Madison Branch	56,030									
(c) A. K. & D. M. & D. M. & K.	67,807									
(d) Chariton, D. M. & S.	30,490									
(e) Chariton Branch	36,541									
(f) Leon, Mt. Ayr & S. W.	54,281									
(g) Creston Branch	42,680									
(h) Creston & Northern	26,336									
(i) Western Iowa R. R.	20,365									
(j) Nebraska City Branch	39,209									
(k) Red Oak & Atlantic R. R.	17,992									
(l) Neb. City, Sidney & N. E.	21,057									
(m) Hastings & Avoca R. R.	15,727									
(n) Northern Division	532									
(o) Burlington & Western R. R.	83,330									
(p) Burlington & N. W.	38,678									
(q) D. M. & Kansas City	94,398									
(r) St. Louis, Keokuk & N. W.	51,000									
(s) Keokuk & St. Paul R. R.	42,326									
(t) Keokuk & Western	73,240									
(u) Humeston & Shenandoah	95,748									
(v) Chicago, Burlington & K. O.	77,640									
(w) K. C., St. Joe & C. B.	56,026									
(x) Clarinda, O. S. & S. W.	17,703									
(y) Brownsville & Nodaway Val.	25,228									
(z) Tarkio Valley R. R.	2,174									
(a1) Iowa & St. Louis R. R.	5,430									
(a2) C., B. & Q. on D. R. I. & N. W.		107,707.47		200,398.67						
Totals and averages	1,365,602	\$ 15,432,876.92	\$ 11,301.16	\$ 13,142,740.83	\$ 9,624.14	\$ 2,290,136.09	\$ 1,677.02			\$ 680,240.68

TAXABLE VALUATION OF RAILROAD PROPERTY

Chicago Great Western Ry.										
(a) Main Line	142,493									
(b) Southwest Branch	228,194									
(c) Cedar Falls Branch	7,526									
(d) Waverly Branch	21,871									
Mason City & Fort Dodge.										
(e) Main Line	233,940									
(f) Oelwein-Clarion Branch	96,896									
(g) Lehigh Branch	15,751									
(h) Wisconsin, Minn. & Pacific	22,505									
Totals and averages	769,176	\$ 9,867,708.51	\$ 12,828.9	\$ 6,611,982.05	\$ 12,496.46	\$ 255,726.46	\$ 332.47			\$ 323,591.25
Chicago, Milwaukee & St. P. Ry.										
(a) Iowa Division	344,110									
(b) Green Island Branch	12,900									
(c) Kansas City Division	158,850									
(d) Sioux City Branch	90,270									
(e) Dubuque Division	136,180									
(f) Cascade Branch	35,620									
(g) Volga Branch	58,210									
(h) Waukon Branch	22,810									
(i) Davenport & Northwestern	150,480									
(j) Dubuque & Southwestern	43,630									
(k) Maquoketa Branch	32,190									
(l) Clinton Branch	10,580									
(m) Iowa & Minnesota Div.	41,340									
(n) Decorah Branch	9,540									
(o) Austin Branch	27,950									
(p) Iowa & Dakota Div.	291,490									
(q) Elkader Branch	19,200									
(r) Spirit Lake Branch	20,440									
(s) Sioux City & Dakota Div.	40,550									
(t) D. M. Division—Main Line	156,450									
(u) D. M. Division—Boone Line	35,010									
(v) D. M. Div.—Storm Lake Br.	38,580									
(w) Muscatine Line	77,200									
Totals and averages	1,853,580	\$ 20,822,122.02	\$ 11,233.46	\$ 21,314,367.05	\$ 11,499.04			\$ 492,245.03	\$ 265.58	\$ 848,682.10
Chicago & North-Western Ry.										
(a) Main Line	350,320									
(b) Iowa Midland Branch	70,980									
(c) Stanwood & Tipton Branch	8,500									
(d) Ottumwa, C. F. & St. P.	60,360									

TAXABLE VALUATION OF RAILROAD PROPERTY

*The above figures for Clinton Branch include earnings of \$94,739.52 and operating expenses of \$213,137.88 reported for the Davenport, Rock Island & North Western Ry.
 †The above figures for Muscatine line include earnings of \$356,043.34 and operating expenses of \$369,353.23 on the mileage of the Chicago, Rock Island & Pacific Railway over which the C., M. & St. P. have trackage rights only.

TABLE NO. 7—Continued.

Name of Road	Miles Main Track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes Paid in 1918 in Iowa
		Total	Per Mile	Total	Per Mile	Net Earnings		Net Loss		
						Total	Per Mile	Total	Per Mile	
(e) Molngona Branch	10.000									
(f) Southern Iowa Branch	21.550									
(g) Maple River Branch	179.040									
(h) Boyer Valley Branch	24.770									
(i) Soldier River Branch	61.310									
(j) Fox Lake Branch	33.270									
(k) Iowa Ry. Coal & Mfg. Co.	3.250									
(l) D. M. & Minneapolis Branch	57.340									
(m) Iowa Southwestern Branch	57.630									
(n) Iowa, Minn. & N. W. Branch	140.830									
(o) Sioux City & Pac. Branch	80.470									
(p) Alden Branch	26.400									
(q) Toledo & N. W. Branch	385.570									
(r) Hawarden Branch	28.150									
(s) Iowa Southern Branch	13.770									
Totals and averages	1,613.510	\$ 29,610,750.02	\$ 18,334.04	\$ 27,641,223.33	\$ 17,114.57	\$ 1,969,526.69	\$ 1,219.47			\$ 900,681.45
Chicago, Rock Island & Pac. Ry.										
(a) Iowa Division	318.370									
(b) Southwestern Division	192.590									
(c) Oskaloosa Division	79.430									
(d) Wilton Branch	11.970									
(e) Newton & Monroe Branch	17.020									
(f) Des Moines, I. & W. Br.	47.090									
(g) Guthrie Center Branch	14.510									
(h) Audubon Branch	25.230									
(i) Griswold Branch	14.240									
(j) Carson Branch	17.730									
(k) Harlan Branch	11.890									
(l) Keosauqua Branch	4.500									
(m) Keokuk & Des Moines	162.320									
(n) Gowrie & Northwestern	109.720									
Burlington, Cedar Rap. & N. Ry.										
(o) Main Line	228.680									
(p) Muscatine Division	30.580									
(q) Milwaukee Division	94.150									
(r) Pacific Division	47.770									

(s) Iowa City & Western	73.630									
(t) Cedar Rapids & Clinton Br.	78.420									
(u) Chicago, Decorah & Minn.	23.250									
(v) Davenport, Iowa & Dakota	29.920									
(w) Germania Division	50.760									
(x) Garner Division	24.700									
(y) Waverly Short Line	5.680									
(z) Cedar Rapids, I. F. & N.	305.380									
St. Paul & K. C. Short Line	182.815									
Totals and averages for system	2,202.335	\$ 23,809,856.43	\$ 10,811.19	\$ 22,588,770.04	\$ 10,256.74					
Chicago, St. Paul, M. & O. Ry.										
(a) Main Line	58.530									
(b) Rock River Branch	17.440									
Totals and averages	75.970	\$ 1,539,458.84	\$ 20,688.87	\$ 1,498,813.06	\$ 20,142.63					

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

Colfax Northern Ry.	7.414	\$ 35,421.39	\$ 4,777.64	\$ 41,657.26	\$ 5,618.73			\$ 6,235.87	\$ 841.09	\$ 941.15
†Creston, Winterset & D. M. Ry.	20.550									
Davenport, R. I. & N. W.	33.910	63,542.64	1,873.86	47,971.51	1,414.67	15,571.13	459.19			15,563.23

Note: In addition to the above the C., B. & Q. Ry. Co. reported earnings of \$107,707.47 and operating expenses of \$200,398.67 and the C., M. & St. P. Ry. Co. reported earnings of \$94,739.52 and operating expenses of \$213,137.88 for mileage of D., R. I. & N. W. Ry. in Iowa.

Des Moines Terminal Co.	.910	\$ 13,072.11	\$ 14,364.96	\$ 6,816.24	\$ 7,490.38	\$ 6,255.87	\$ 6,874.58			\$ 4,952.84
Des Moines Union Ry.	4.220	718,515.22	170,264.27	522,893.91	123,908.51	195,621.31	46,355.76			67,189.69
Dubuque & Sioux City R. R.										
(a) Main Line	327.590									
(b) Omaha Division	133.080									
(c) Cedar Rapids Branch	41.850									
(d) Onawa Branch	60.490									
(e) Sioux Falls Branch	70.110									
(f) Mona Branch	75.940									
(g) Stacyville Branch	7.930									
Totals and averages	716.990	\$ 7,842,553.57	\$ 10,938.16	\$ 8,470,668.37	\$ 11,814.21			\$ 628,114.80	\$ 876.05	\$ 304,974.47
**Dunleith & Dubuque Bridge Co.	1.010									
Great Northern Ry.	77.860	647,619.77	8,317.75	800,168.43	10,277.02			\$ 152,548.66	\$ 1,959.27	\$ 36,606.92
†Iowa & Omaha Short Line Ry.										
†Iowa & Southwestern Ry.										
Iowa Transfer Ry.	.210	27,804.47	132,402.24	24,441.46	116,387.91	\$ 3,363.01	\$16,014.33			879.02
Manchester & Onelda Ry.	8.028	21,411.89	2,667.15	19,208.20	2,392.03	2,208.69	275.12			1,567.45

TABLE NO. 7—Continued.

Name of Road	Miles Main Track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa				Taxes Paid in 1918 in Iowa
		Total	Per Mile	Total	Per Mile	Net Earnings		Net Loss		
						Total	Per Mile	Total	Per Mile	
Minneapolis & St. Louis R. R.										
(a) Iowa Division	211.590									
(b) Iowa Central Ry.	440.482									
(c) Des Moines & Ft. Dodge Div.	137.620									
Totals and averages	798.692	\$ 5,625,617.94	\$ 7,042.54	\$ 5,795,822.05	\$ 7,256.64			\$ 170,205.01	\$ 213.10	\$ 231,610.13
Missouri Iron Co.	3.140									
Muscataine, Burling'n & South R. R.	47.800	162,004.08	3,389.21	152,513.99	3,190.67	9,490.09	198.54			5,845.13
**Omaha Bridge & Terminal Ry.	500									5,581.49
†Sioux City Bridge Co.	1.000									
Sioux City Terminal Ry.	1.570	220,724.96	140,589.15	257,297.83	163,883.97			36,572.87	23,294.82	1,064.20
Tabor & Northern Ry.	10.750	25,127.73	2,337.40	23,870.15	2,220.48	1,257.98	116.98			1,457.20
Union Pacific Ry.										
(a) Main Line	2.000									
(b) Union Avenue Line	1.720									
Totals and averages	3.780	\$ 237,061.43	\$115,078.36	\$ 239,403.25	\$116,258.86			\$ 2,431.82	\$ 1,180.50	\$ 43,860.45

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

Wabash Railroad										
(a) Main Line	43.310									
(b) Des Moines & St. Louis	93.830									
(c) Omaha & St. Louis	65.730									
(d) Coal Switches	8.310									
Totals and averages	211.180	\$ 1,296,204.52	\$ 6,389.34	\$ 1,694,590.43	\$ 8,353.09			\$ 308,385.91	\$ 1,963.75	\$ 61,064.27
Totals for the State	9,866.577	\$119,315,479.54	\$ 12,137.46	\$114,908,118.18	\$ 11,689.12	\$ 4,407,361.36	448.34			\$ 4,604,689.61

Note: Mileage of coal switches not used in computing averages.
 **Included in report of Dubuque & Sioux City R. R. Co.
 †Not reported.

Name of Road	Miles	Gross Earnings for System		Operating Expenses for System		Net Earnings for System		Taxes Paid in 1918
		Total	Per Mile	Total	Per Mile	Total	Per Mile	
Albia Light & Ry. Co.	10.00	\$ 28,471.52	\$ 2,847.15	\$ 19,767.00	\$ 1,976.70	\$ 8,704.52	\$ 870.45	\$ 3,313.06
Cedar Rap. & Iowa City Ry. Co.	44.65	320,009.29	7,167.06	252,811.75	5,662.08	67,197.54	1,504.98	13,160.97
Ced. Rap. & Marion City Ry. Co.	21.94	335,929.87	15,311.30	219,668.80	10,012.25	116,261.07	5,299.05	21,292.04
Charles City Western Ry. Co.	23.35	84,076.01	3,600.69	54,916.41	2,351.88	29,159.60	1,248.81	6,214.85
Clinton, Davenport & Muscatine Ry. Co.	58.32	326,397.36	5,596.66	232,293.05	3,983.07	94,104.31	1,613.59	10,863.04
†Des Moines City Ry. Co.	3.91	74,167.46	18,968.06	54,770.15	14,007.71	19,397.31	4,960.95	31,895.40
Ft. D., D. M. & South R. R. Co.	149.12	1,398,330.32	9,377.22	1,316,369.71	8,827.59	81,960.61	549.63	40,777.68
Inter-Urban Railway Co.	59.56	1,324,521.01	22,238.43	1,167,629.34	19,604.25	156,891.67	2,634.18	1,895.40
Iowa Southern Utilities Co.	31.94	156,006.56	4,884.36	99,146.36	3,104.14	56,860.20	1,780.22	5,701.25
M. C. & Clear Lake R. R. Co.	16.06	155,860.51	9,704.88	104,630.49	6,514.97	51,230.02	3,189.91	6,416.18
Oskaloosa & Buxton Elec. Ry. Co.	2.30	7,106.65	3,089.85	6,299.76	2,739.03	806.89	350.82	769.57
Tama & Toledo Ry. Co.	2.95	13,339.22	4,521.77	13,871.68	4,702.26			1,824.44
Waterloo, C. F. & Nor. Ry.	111.79	752,138.65	6,728.14	705,184.65	6,308.12	46,954.00	420.02	38,132.44
Totals for the State	535.89	\$ 4,976,354.43	\$ 9,286.15	\$ 4,247,359.15	\$ 7,925.80	\$ 728,995.28	\$ 1,360.35	\$ 186,369.92

†Estimated.

TABLE NO. 8—RAILROAD BUSINESS.

Abstract of Reports of Railway Companies for Entire System for the Year Ending December 31, 1918.

Name of Road	Miles of Main Track System	Gross Earnings for System		Operating Expenses for System		Net Earnings for System		Taxes Paid in 1918
		Total	Per Mile	Total	Per Mile	Total	Per Mile	
Atchison, Topeka & Santa Fe Ry.	8,643.190	\$ 163,758,661.80	\$18,946.55	\$ 115,473,431.92	\$13,360.05	\$ 48,285,229.97	\$ 5,586.50	\$ 6,726,927.05
Chicago, Burlington & Quincy Ry.	9,198.660	144,172,769.29	15,673.24	112,196,652.11	12,196.96	31,977,117.18	3,476.28	5,685,304.76
Chicago, Great Western Ry.	1,407.576	19,329,312.18	13,725.95	18,605,823.55	13,218.34	714,488.63	507.61	624,233.37
Chicago, Milwaukee & St. Paul Ry.	9,897.360	132,894,454.65	13,427.27	122,196,104.85	12,346.34	10,698,349.80	1,080.93	5,911,750.29
Chicago & North-Western	8,094.380	137,295,678.35	15,726.43	109,498,572.24	13,527.73	17,797,106.11	2,198.70	6,225,826.68
Chicago, Rock Island & Pacific Ry.	7,208.715	100,458,460.89	13,935.70	86,687,478.55	12,025.37	13,770,982.34	1,910.33	4,177,615.07
Chicago, St. Paul, Minneapolis & Omaha Ry.	1,679.470	24,829,981.36	14,784.41	20,884,199.36	12,434.99	3,945,781.99	2,349.42	1,313,831.54
Dubuque & Sioux City Ry.	761.940	109,503,320.93	143,716.46	91,175,221.63	119,661.94	18,328,099.30	24,054.52	6,012,865.84
Great Northern Ry.	8,257.580	100,691,066.94	12,190.14	84,329,569.63	10,219.65	16,371,497.31	1,970.49	5,626,108.28
Minneapolis & St. Louis Ry.	1,536.460	12,028,300.30	7,828.58	11,371,096.62	7,400.54	657,203.68	427.74	574,256.10
Union Pacific Ry.	8,614.010	98,443,364.92	27,239.28	59,877,810.14	16,568.25	38,565,554.84	10,671.13	3,446,321.06
Wabash Ry.	2,439.650	48,246,411.49	19,775.96	40,124,600.12	16,446.87	8,121,802.37	3,329.09	1,455,586.23
Totals for the State	62,738.991	\$ 1,081,612,783.15		\$ 872,479,569.72		\$ 209,133,213.43		\$47,780,611.27

TAXABLE VALUATION OF RAILROAD PROPERTY

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 9—REPORTS BY YEARS.

Comparative Statement of Assessments of Railroad Property, Earnings and Taxes Reported in the State of Iowa for the Years 1889 to 1919, Inclusive.

Date Reported	Miles of road	Assessed Value		Gross Earnings		Net Earnings		Taxes paid.
		Total	Per mile	Total	Per mile	Total	Per mile	
1889	2,296	\$ 43,271,006	5,214	\$ 26,265,664	\$ 14,290	\$ 9,515,947	\$ 1,147	\$ 1,194,657.00
1889	2,290	42,858,860	5,189	27,462,779	4,836	11,888,000	1,438	1,202,332.00
1891	8,277	44,558,606	5,319	37,689,858	14,822	10,986,373	1,212	1,245,344.00
1892	8,405	44,606,157	5,316	44,416,488	11,210	12,620,884	1,563	1,246,224.00
1893	8,478	44,869,784	5,292	44,284,053	5,223	13,736,553	1,502	1,322,532.00
1894	8,477	44,873,686	5,292	42,634,972	5,029	12,467,668	1,470	1,403,785.00
1895	8,481	44,376,542	5,232	35,874,444	4,290	10,395,390	1,222	1,355,025.00
1896	8,487	44,881,211	5,229	37,653,442	4,438	12,576,062	1,481	1,377,678.00
1897	8,481	44,373,916	5,232	39,022,250	4,671	13,430,593	1,405	1,382,564.00
1898	8,474	44,438,782	5,244	41,335,093	4,577	13,403,434	1,382	1,388,598.00
1899	8,515	44,550,129	5,230	46,292,903	5,424	15,821,068	1,823	1,404,651.00
1900	9,226	46,008,519	4,981	49,549,679	5,264	15,566,967	1,685	1,424,134.00
1901	9,326	47,071,258	5,042	52,354,817	5,667	15,004,072	1,616	1,509,370.00
1902	9,414	51,307,669	5,449	56,079,943	6,018	16,460,373	1,766	1,563,492.87
1903	9,725,812	56,541,513	5,814	56,466,365	5,955	17,134,102	1,807	1,623,496.46
1904	9,769,693	57,535,160	5,871	58,466,340	6,019	15,076,163	1,552	1,874,419.17
1905	9,769,228	58,190,189	5,937	57,390,848	5,857	15,345,574	1,566	2,141,863.83
1906	9,827,003	62,337,199	6,343	62,792,307	6,403	19,238,053	1,964	2,089,351.74
1907	9,824,293	63,334,130	6,447	69,791,348	7,114	21,800,793	2,231	2,211,682.18
1908	9,876,82	63,437,616	6,425	73,081,792	7,451	18,919,320	1,966	2,312,742.08
1909	9,878,73	63,603,860	6,445	67,767,032	6,870	17,939,211	1,819	2,412,724.79
1910	9,794,257	63,729,447	6,506	72,109,376	7,378	16,144,550	1,651	2,505,375.51
1911	9,858,229	65,824,482	6,678	78,444,295	7,950	15,028,907	1,526	2,627,566.25
1912	9,868,062	65,051,446	6,671	77,984,583	7,913	16,086,566	1,724	2,721,391.66
1913	9,946,181	78,599,263	7,879	81,697,971	8,225	17,282,849	1,761	2,832,488.00
1914	9,973,251	78,669,112	7,868	87,815,823	8,319	20,663,997	2,075	3,128,504.27
1915	9,998,456	78,890,378	7,878	89,059,216	8,966	22,092,491	2,316	3,566,436.26
1916	10,029,383	78,865,563	7,863	89,055,425	8,879	22,672,467	2,261	3,654,123.00
1917	9,980,389	78,791,879	7,865	99,818,933	10,091	27,445,293	2,750	3,948,030.00
1918	9,911,817	78,735,362	7,943	104,006,690	10,554	22,079,660	2,227	4,371,381.00
1919	9,896,887	78,554,672	7,938	119,315,489	12,067	4,467,361	445	4,604,690.00

This table shows the aggregate assessed value and the average assessed value per mile of the railroad property of this state, as fixed by the executive council on the first Monday in March or the second Monday of July of the respective years named in the left hand column. The items, "miles of road" and "gross earnings," shown in connection with each year's assessment, are for the year ending on the 31st day of December last preceding. The following column shows what percentage the aggregate assessed value is of the aggregate gross earnings of the preceding calendar year, likewise of net earnings.

This amount is based on the average number of miles of road operated within this state for the entire year ending December 31st of the year preceding.

Note.—The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the executive council e. g., the tax reported in 1906 was levied on 9,799,693 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, 1919, under the provisions of Chapter 75, Acts of the Thirtieth General Assembly of Iowa:

CLASS "A" RAILROADS.

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

CLASS "B" RAILROADS.

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

CLASS "C" RAILROADS.

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

TABLE NO. 11—AMERICAN RAILWAY EXPRESS COMPANY.

Statement of Assessment of Express Property as Fixed by the Executive Council, July 15, 1919.

Counties	Mileage	Aggregate Assessment	Counties	Mileage	Aggregate Assessment
Adair	37.393	\$ 1,116.00	Johnson	91.220	2,736.60
Adams	29.882	865.80	Jones	95.900	2,877.00
Allamakee	64.750	1,942.50	Keokuk	153.966	4,618.98
Appanoose	149.650	4,489.50	Kossuth	144.661	4,339.83
Ashtabula	84.694	2,540.82	Lee	138.996	4,769.88
Benton	106.969	3,209.07	Linn	197.434	5,923.02
Black Hawk	155.854	4,675.62	Louisa	103.777	3,113.31
Boone	121.610	3,708.30	Lucas	69.955	2,098.65
Bremer	93.478	2,804.28	Lyon	110.067	3,302.01
Buchanan	70.393	2,111.79	Madison	52.491	1,580.73
Buena Vista	104.890	3,145.80	Mahaska	159.217	4,779.51
Butler	104.890	3,145.80	Marion	122.847	3,679.41
Calhoun	153.919	4,617.57	Marshall	148.543	4,456.29
Carrroll	119.226	3,576.78	Mills	101.937	3,058.11
Cass	71.189	2,133.67	Mitchell	74.285	2,237.55
Cedar	88.524	2,655.72	Monona	113.700	3,411.00
Cerro Gordo	144.464	4,333.92	Monroe	114.391	3,429.63
Cherokee	37.210	1,116.30	Montgomery	48.427	1,452.81
Chickasaw	38.866	1,165.98	Muscatine	161.490	4,844.70
Clarke	46.420	1,392.60	O'Brien	96.528	2,895.84
Clay	109.708	3,291.24	Oceola	57.600	1,728.00
Clayton	132.280	3,968.40	Page	101.792	3,061.06
Clinton	199.349	5,989.29	Palo Alto	74.219	2,229.57
Crawford	138.623	4,158.69	Plymouth	113.129	3,398.60
Dallas	128.421	3,852.63	Pocahontas	91.680	2,732.67
Davis	65.890	1,976.70	Polk	256.194	7,555.82
Decatur	96.712	2,901.36	Pottawattamie	193.213	5,799.39
Delaware	109.092	3,272.76	Poweshiek	96.613	2,889.39
Des Moines	80.126	2,403.78	Ringgold	79.809	2,394.27
Dickinson	50.874	1,525.22	Sac	107.830	3,225.90
Dubuque	125.295	3,767.85	Scott	135.909	4,079.70
Emmet	74.622	2,238.96	Shelby	66.724	2,071.72
Fayette	122.161	3,664.83	Sioux	156.480	4,694.40
Floyd	64.409	1,932.00	Story	138.630	4,158.90
Franklin	106.324	3,189.72	Tama	137.885	4,136.55
Fremont	69.863	2,092.89	Taylor	67.870	2,039.10
Greene	75.709	2,271.00	Union	62.629	1,881.17
Grundy	65.428	1,961.78	Van Buren	80.900	2,408.00
Guthrie	70.362	2,119.86	Wapello	115.263	3,461.79
Hamilton	81.390	2,441.70	Warren	112.989	3,389.67
Hancock	108.096	3,260.88	Washington	128.423	3,864.49
Hardin	148.853	4,465.59	Wayne	94.133	2,823.99
Harrison	114.229	3,429.87	Webster	225.185	7,056.55
Henry	75.611	2,268.93	Winnebago	58.250	1,756.80
Howard	89.921	2,697.63	Winneshek	82.729	2,481.60
Humboldt	89.883	2,696.79	Woodbury	147.300	4,416.00
Ida	40.389	1,211.60	Worth	62.478	1,871.34
Iowa	57.927	1,737.81	Wright	130.540	3,919.20
Jackson	80.710	2,601.30			
Jasper	136.555	3,796.95	Totals	10,380,765	\$ 309,922.96
Jefferson	89.332	2,680.50			

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 of such corporations, and be deemed as annually thereafter reported for valuation and assessment by the executive council. On or before the 1st day of

April of each subsequent year such corporation shall in like manner, report all real estate acquired for any of the railway purposes above named during the preceding calendar year; and also a list of any real estate, previously reported, disposed of during the same period, which disposition shall be noted by the council in an appropriate column opposite to the description of said tract in the original report of the same in the record of railway land.

3a. The executive council shall by some convenient method of binding, arrange the statements required to be made under the 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 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

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

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

Sec. 1337-a. That every railroad company owning or operating a line of railroad within this state, shall on or before the first day of August, A. D. 1902, place on file in the office of the county auditor of each county in the state, into which any part of the lines of said company lies, a plat of the lines of said companies within said county, showing the length of their said lines and the area of the land owned or occupied, by said companies in each government sub-division of land, not included within the platted portion of any town or city, within each of said counties, and the length of the said lines within the platted portion of cities and towns. Companies having on file such plats of part or all of their lines, in any of said counties, shall be required to file plats only of that part of their lines not fully shown as above required on the plats now on file. On the first day of January of each year hereafter, like plats shall be filed of all new lines or extensions of existing lines built or completed within the calendar year preceding. [29 G. A., ch. 60, § 1.]

Sec. 1337-b. In the event of the failure or refusal of any railroad company to file the plats required under the provisions of section one of this act, at the time or according to the conditions named, then the county auditor may cause the same to be prepared by the county surveyor and the cost thereof shall, in the first place, be audited and paid by the board of supervisors out of the county fund, and the amount thereof shall be by the said board levied as a special tax against said company and the property of said company which shall be collected as county taxes and when collected be paid into the county fund. [29 G. A., ch. 60, § 2.]

SLEEPING AND DINING CARS.

Sec. 1340. In addition to the matters required to be contained in the statement made by the company for the purpose of taxation, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, the value of each car so used, and also the number of miles each month said cars have been run or operated on such railway within the state, and the total number of miles said cars have been run or operated each month within and without the state. Such statement shall show the average daily sleeping and dining car service or wheelage operated on each part or division of the line or system within the state, designating the points on the line where variations occur, with the mileage of that part having the same daily service or wheelage.

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

Sec. 1340-a. Gross earnings. That for the purpose of making reports to the

executive council, the gross earnings of railway companies, owning or operating a line or lines of railway partly within this state, and partly within another state, or other states, or territory, or territories, upon their line or lines within this state, shall be ascertained and reported by said railway companies as follows, to wit: The aggregate of the earnings upon business originating and terminating within this state, upon business originating in this state and terminating elsewhere; upon business originating elsewhere and terminating in this state, and upon business neither originating or terminating in this state but carried on or done over the line or lines in this state or over some part thereof, shall be reported; and with respect to all such interstate business the earnings in this state for the purpose of report shall be actually computed upon the basis of the length of 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 aming 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 ascer-

tain 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.]