

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.)

Amendment. Section 1. Class "C" Railroads. That section twenty hundred and seventy-seven (2077) of the supplement to the code, 1913, be amended by adding thereto the following: "That all steam railroads operating wholly within this state, and not to exceed twenty-five (25) miles in length, shall be included in and classified as class 'C' railroads." (37 G. A., ch. 327.)

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.)

State of Iowa 1922

FIFTY-FIRST ANNUAL REPORT

OF THE TAXABLE VALUATION OF

RAILROAD PROPERTY

INCLUDING

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

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July 27th, 1922

Compiled under Direction of
R. E. JOHNSON
Secretary of Executive Council
by
E. Mae SWEANY
2nd Assistant Sec'y

PRINTED BY AUTHORITY OF SECTIONS 157 AND 125 OF THE
SUPPLEMENT TO THE CODE, 1913

Published by
THE STATE OF IOWA
Des Moines

PRINCIPAL RAILROAD OFFICIALS

List of the Principal Officers of the Railroads of the State, with Postoffice Addresses.

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY.

President—W. B. Storey, Chicago, Illinois.
Vice-Presidents—E. J. Engel, A. G. Wells, Edward Chambers, Chicago, Illinois;
 W. E. Hodges, Los Angeles, Cal.
Secretary—E. L. Copeland, Topeka, Kansas.
Treasurer—E. L. Copeland, Topeka, Kansas.
General Solicitor—Gardiner Lathrop, Chicago, Illinois.
General Manager—F. C. Fox, Topeka, Kansas.
Chief Engineer—C. F. W. Felt, Chicago, Illinois.
General Auditor—W. E. Bailey, Chicago, Illinois.
Commissioner of Taxes—George G. Tunell, Chicago, Illinois.
Superintendent of Iowa Divisions—M. C. Blanchard, Chillicothe, Illinois; C. L. Mason, Marcelline, Missouri.

ATLANTIC NORTHERN RAILWAY COMPANY.

President—S. C. Pederson, Elk Horn, Iowa.
Vice-President—John Liestad, Elk Horn, Iowa.
Secretary-General Manager—C. E. Spar, Atlantic, Iowa.
Treasurer—Bertel Christensen, Kimballton, Iowa.
General Solicitor—W. A. Follett, Atlantic, Iowa.
General Manager—C. E. Spar, Atlantic, Iowa.
Superintendent—Herbert Hanson, Atlantic, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

President—Hale Holden, Chicago, Illinois.
Executive Vice-President—Claude G. Burnham, Chicago, Illinois.
Vice-President—Harry B. Safford, Chicago, Illinois.
Secretary and Treasurer—Charles I. Sturgis, Chicago, Illinois.
Vice-President—William W. Baldwin, Chicago, Illinois.
Vice-President—E. P. Bracken, Chicago, Illinois.
Vice-President—C. E. Spens, Chicago, Illinois.
General Counsel—Oliver M. Spencer, Chicago, Illinois.
General Manager—L. B. Allen, Chicago, Illinois.
General Superintendent—F. H. Ustick, Iowa District, Burlington, Iowa.
Chief Engineer—A. W. Newton, Chicago, Illinois.
Comptroller—Herbert W. Johnson, Chicago, Illinois.
Tax Agent—Alfred E. Patton, Chicago, Illinois.
Superintendents of Iowa Divisions—J. P. Cummings, Ottumwa, Iowa; W. T. Sadler, Creston, Iowa; H. W. Hamm, Centerville, Iowa.

CHICAGO GREAT WESTERN RAILROAD CO.

President—Samuel M. Felton, Chicago, Illinois.
Secretary—William G. Lerch, Chicago, Illinois.
Treasurer—J. F. Coxkendall, Chicago, Illinois.
General Counsel—Ralph M. Shaw, Chicago, Illinois.
General Manager—C. L. Hinkle, Chicago, Illinois.
Chief Engineer—C. G. Delo, Chicago, Illinois.
Comptroller—Con. F. Krebs, Chicago, Illinois.
Tax Commissioner—W. L. Derr, Chicago, Illinois.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

President—H. E. Hyren, Chicago, Illinois.
Vice-Presidents—B. B. Greer, Chicago, Illinois; H. B. Earling, Seattle, Washington.
Secretary—E. W. Adams, Milwaukee, Wisconsin.
Treasurer—A. G. Loomis, Chicago, Illinois.

General Solicitor—H. H. Field, Chicago, Illinois.
General Managers—J. T. Gillick, Chicago, Illinois; M. Nicholson, Seattle, Washington.
General Superintendents—W. M. Weidenhamer, Savanna, Illinois; W. J. Thelle, Milwaukee, Wisconsin; J. H. Foster, Minneapolis, Minnesota.
Chief Engineer—C. F. Loweth, Chicago, Illinois.
Comptroller—W. V. Wilson, Chicago, Illinois.
Tax Commissioner—A. S. Dudley, Milwaukee, Wisconsin.
Superintendents of Iowa Divisions—A. J. Hasenbalg, Dubuque, Iowa; B. F. Van Vleet, Des Moines, Iowa; B. F. Hoehn, Ottumwa, Iowa; C. H. Marshall, Marlon, Iowa; D. W. Kelly, Mason City, Iowa; E. F. Rummel, Sioux City, Iowa; D. E. Rossiter, Minneapolis, Minnesota.

CHICAGO & NORTHWESTERN RAILWAY CO.

President—William H. Finley, Chicago, Illinois.
Vice-President—Samuel A. Lynde, New York, N. Y.
Secretary—John D. Caldwell, Chicago, Illinois.
Treasurer—Arthur S. Pierce, New York, N. Y.
General Counsel—James B. Sheehan, Chicago, Illinois.
General Solicitor—Fred W. Sargent, Chicago, Illinois.
General Manager—Frank Walters, Chicago, Illinois.
General Superintendent—George B. Vllas, Chicago, Illinois.
Chief Engineer—W. J. Towne, Chicago, Illinois.
Comptroller—Lewis A. Robinson, Chicago, Illinois.
Auditor (General)—C. D. Brandriff, Chicago, Illinois.
Tax Commissioner—Thomas A. Polley, Chicago, Illinois.
Superintendents of Iowa Divisions—F. F. McCauley, Iowa Division, Boone, Iowa; R. F. Armstrong, Iowa and Minnesota Division, Mason City, Iowa; F. O'Brien, Northern Iowa Division, Eagle Grove, Iowa; E. B. McClure, Sioux City Division, Sioux City, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

(Including St. Paul & Kansas City Short Line and B. C. R. & N. Railway.)
President—J. E. Gorman, Chicago, Illinois.
Vice-Presidents—M. L. Bell, New York City, New York; L. C. Fritch, Chicago, Illinois; T. H. Beacom, Chicago, Illinois.
Secretary and Treasurer—Carl Nyquist, Chicago, Illinois.
General Counsel—M. L. Bell, New York City, New York.
General Manager—T. H. Beacom, Chicago, Illinois.
Manager—C. W. Jones, Des Moines, Iowa.
General Superintendent—D. Coughlin, Des Moines, Iowa.
Chief Engineer—C. A. Morse, Chicago, Illinois.
General Auditor—W. H. Burns, Chicago, Illinois.
Tax Commissioner—J. B. Angell, Chicago, Illinois.
Superintendents of Iowa Divisions—A. T. Abbott, Des Moines, Iowa; E. J. Gibson, Des Moines, Iowa; A. L. Haldeman, Cedar Rapids, Iowa; H. F. Reddig, Trenton, Missouri; C. I. Ruppert, Rock Island, Illinois; H. E. Allan, Etherville, Iowa.

CHICAGO, ST. PAUL, MINNEAPOLIS & OMAHA RAILWAY CO.

President—James T. Clark, St. Paul, Minnesota.
Vice-President—Arthur W. Trenholm, St. Paul, Minnesota.
Secretary—John D. Caldwell, Chicago, Illinois.
Treasurer—Arthur S. Pierce, New York, N. Y.
General Solicitor—Richard L. Kennedy, St. Paul, Minnesota.
General Manager—John J. O'Neil, St. Paul, Minnesota.
General Superintendent—Frank R. Pechlin, St. Paul, Minnesota.
Chief Engineer—Harry E. Barlow, St. Paul, Minnesota.
Comptroller—Chas. Jensch, St. Paul, Minnesota.
Tax Commissioner—Thomas A. Polley, Chicago, Illinois.
Superintendent of Iowa Divisions—J. J. Prentice, St. James, Minnesota.

COLFAX NORTHERN RAILWAY COMPANY.

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

DAVENPORT, ROCK ISLAND & NORTH WESTERN RAILWAY CO.

President—Hale Holden, Chicago, Illinois.
Vice-President—J. C. Hutchins, Chicago, Illinois.
Secretary and Treasurer—P. L. HIRCH, Davenport, Iowa.
General Manager—C. B. Rodgers, Davenport, Iowa.
Auditor and Assistant Treasurer—J. H. Ellis, Davenport, Iowa.

DES MOINES TERMINAL COMPANY.

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

DES MOINES UNION RAILWAY CO.

President—J. E. Taussig, St. Louis, Mo.
Vice-President—B. B. Greer, Chicago, Illinois.
Secretary—T. S. Ford, Des Moines, Iowa.
Treasurer—G. C. Williams, Des Moines, Iowa.
General Attorney—J. N. Hughes, Des Moines, Iowa.
General Manager—J. A. Wagner, Des Moines, Iowa.
Chief Engineer—A. L. Morgan, Des Moines, Iowa.
Auditor—T. S. Ford, Des Moines, Iowa.

DES MOINES WESTERN RAILWAY CO.

(Operated by Fort Dodge, Des Moines & Southern Railway Co.)

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

DUBUQUE AND SIOUX CITY RAILWAY CO. (ILL. CENTRAL.)

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

DUNLEITH & DUBUQUE BRIDGE COMPANY (ILL. CENTRAL.)

(Operated by Dubuque and Sioux City R. R. Co.)

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

GREAT NORTHERN RAILROAD.

Chairman of Board—L. W. Hill, St. Paul, Minn.
President—Ralph Budd, St. Paul, Minn.
Vice-Presidents—G. R. Martin, St. Paul, Minn.; L. C. Gilman, Seattle, Wash.; E. T. Nichols, New York, N. Y.; E. C. Lindley, St. Paul, Minn.; W. P. Kenney, St. Paul, Minn.; C. O. Jenks, St. Paul, Minn.
Secretary—F. L. Pastzold, St. Paul, Minn.
Treasurer—F. L. Pastzold, St. Paul, Minn.
General Solicitor—M. L. Countryman, St. Paul, Minn.
General Counsel—E. C. Lindley, St. Paul, Minn.
General Managers—F. Bell, St. Paul, Minn.; J. H. O'Neill, Seattle, Wash.
Chief Engineer—A. H. Hogeland, St. Paul, Minn.
General Auditor—A. B. Fisher, St. Paul, Minn.
Right of Way Land and Tax Commissioner—J. T. Maher, St. Paul, Minn.
Superintendent of Iowa Divisions—F. H. Livingston, Sioux City, Ia.
Comptroller—Geo. H. Hess, Jr., St. Paul, Minn.

IOWA TRANSFER RAILWAY COMPANY.

President—F. C. Hubbell, Des Moines, Iowa.
Vice-President—F. H. Ustick, Burlington, Iowa.
Secretary—J. A. Wagner, Des Moines, Iowa.
Treasurer—J. A. Wagner, Des Moines, Iowa.
General Solicitor—J. L. Parrish, Des Moines, Iowa.
General Manager—J. A. Wagner, Des Moines, Iowa.
Auditor—T. S. Ford, Des Moines, Iowa.

MANCHESTER & ONEIDA RAILWAY COMPANY.

President—Jos. Hutchinson, Manchester, Iowa.
Vice-President—E. H. Hoyt, Manchester, Iowa.
Secretary—L. Matthews, Manchester, Iowa.
Treasurer—A. R. Le Roy, Manchester, Iowa.
General Solicitor—Geo. W. Dunham, Manchester, Iowa.
Traffic Manager—C. J. Boardway, Manchester, Iowa.
Auditor—Chas. J. Seeds, Manchester, Iowa.
Chairman General Managing Board—E. M. Carr, Manchester, Iowa.
Superintendent of Iowa Divisions—J. S. Jones, Manchester, Iowa.

MINNEAPOLIS AND ST. LOUIS RAILROAD.

President—W. H. Bremner, Minneapolis, Minn.
Vice-President—F. B. Townsend, Minneapolis, Minn.
Secretary—W. B. Davis, New York City, New York.

Assistant Treasurer—W. R. Davids, 25 Broad St., New York City.
General Solicitor—M. M. Joyce, Minneapolis, Minn.
General Manager—E. E. Nash, Minneapolis, Minn.
Chief Engineer—H. G. Kenly, Minneapolis, Minn.
Comptroller—A. E. Smith, Minneapolis, Minn.
Land and Tax Agent—C. F. Foote, Minneapolis, Minn.
Superintendents of Iowa Divisions—J. H. Reinholdt, Fort Dodge, Iowa; F. O. Coleman, Oskaloosa, Iowa.

MISSOURI IRON CO. RAILROAD SWITCH

President—Edward F. Goffra, St. Louis, Missouri.
Vice-President—Thomas S. Matfitt, St. Louis, Missouri.

MUSCATINE, BURLINGTON & SOUTHERN RAILROAD CO.

President—E. H. Ryan, Davenport, Iowa.
Vice-President—C. J. Van Maur, Davenport, Iowa.
Secretary—Ray Nyquist, Davenport, Iowa.
Treasurer—Ed C. Kauffman, Davenport, Iowa.
General Solicitors—Hoffman & Hoffman, Muscatine, Iowa.
General Manager and Receiver—Theo. W. Krein, Muscatine, Iowa.
Auditor for Receiver—Jas. F. Cullen, Muscatine, Ia.

OMAHA BRIDGE & TERMINAL RAILWAY (ILL. CENTRAL.)

(Operated by Duquesne & Sioux City Ry. Co.)

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

SIOUX CITY BRIDGE COMPANY

(Operated by C. St. Paul, M. & O. and C. B. & Q. R. R.)

President—James T. Clark, St. Paul, Minn.
Vice-President—William H. Finley, Chicago, Ill.
Secretary—John D. Caldwell, Chicago, Ill.
Treasurer—Arthur B. Jones, Chicago, Ill.
General Counsel—James H. Sheehan, Chicago, Ill.
Comptroller—Lewis A. Robinson, Chicago, Ill.
Tax Commissioner—Thomas A. Polleys, Chicago, Ill.

SIOUX CITY TERMINAL RAILWAY

President—F. L. Eaton, Sioux City, Iowa.
Vice-President—F. S. Brooks, Chicago, Illinois.
Secretary—G. F. Suknitter, Sioux City, Iowa.
Treasurer—A. G. Sam, Sioux City, Iowa.
General Manager—C. F. Morrison, Sioux City, Iowa.
Chief Engineer—C. E. Apple, Sioux City, Iowa.

TAMM & NORTHERN RAILWAY COMPANY

President—R. C. Laird, Tabor, Iowa.
Vice-President—R. Weatherhead, Tabor, Iowa.
Secretary—A. S. Blobdel, Tabor, Iowa.
Treasurer—Ira McCormick, Tabor, Iowa.
General Manager—R. J. Maxwell, Tabor, Iowa.
Auditor—E. N. Stopper, Tabor, Iowa.

UNION PACIFIC RAILROAD CO.

President—Carl H. Gray, Omaha, Nebraska.
Vice-President—E. E. Calvin, New York City, N. Y.
Secretary—Thomas Price, New York, N. Y.
Treasurer—K. G. Smith, Omaha, Nebraska.
General Solicitor—N. H. Loomis, Omaha, Nebraska.
General Manager—W. M. Jeffers, Omaha, Nebraska.
Chief Engineer—H. L. Huntley, Omaha, Nebraska.
Auditor—H. J. Stirling, Omaha, Nebraska.
Tax Commissioners—A. W. Scribner, Omaha, Nebraska.
Superintendent of Iowa Divisions—J. P. Carey, Omaha, Nebraska.

WARREN RAILROAD

President—J. E. Traussig, St. Louis, Mo.
Vice-President, Secretary-Treasurer—J. C. Oldson, New York, N. Y.
General Solicitor—N. S. Brown, St. Louis, Missouri.
General Manager—S. E. Cotter, St. Louis, Missouri.
General Superintendent—T. J. Jones, St. Louis, Missouri.
Chief Engineer—A. O. Cunningham, St. Louis, Missouri.
General Auditor—J. W. Newell, St. Louis, Missouri.
Tax Commissioner—B. C. Winston, St. Louis, Missouri.
Superintendents of Iowa Divisions—W. W. Greenland, Moberly, Missouri; W. H. Eckard, Moberly, Missouri.

INTERURBAN RAILROAD OFFICERS

ALPHA LIGHT & RAILWAY CO.

President—A. L. Fowle, 61 Broadway, New York, N. Y.
Vice-President—Merle R. Walker, 61 Broadway, New York.
Secretary—M. A. Day, 61 Broadway, New York, N. Y.
Assistant Treasurer—M. A. Day, 61 Broadway, New York, N. Y.
Acting Manager—Bert C. Dunkin, Albia, Iowa.

CEDAR RAPIDS & IOWA CITY RAILWAY

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

CEDAR RAPIDS & MARION CITY RAILWAY CO.

President—Glenn M. Averill, Cedar Rapids, Iowa.
Vice-President—Richard Schaddelee, Grand Rapids, Michigan.
Second Vice-President—B. J. Denman, Davenport, Iowa.
Secretary—E. C. Allen, Cedar Rapids, Iowa.
Treasurer—L. H. Heinke, Grand Rapids, Michigan.
General Solicitors—Barnes, Chamberlain & Hanallik, Cedar Rapids, Iowa.
General Manager—E. C. Allen, Cedar Rapids, Iowa.
Auditor—C. Fred Meyer, Cedar Rapids, Iowa.

CHARLES CITY WESTERN RAILWAY CO.

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

CLINTON, DAVENPORT & MURCATINE RAILWAY CO.

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

DES MOINES CITY RAILWAY CO.

President—F. C. Chambers, 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.
General Solicitor—W. H. McHenry, Des Moines, Iowa.
Superintendent Transportation—E. W. Miller, Des Moines, Iowa.
Chief Engineer—W. L. Wilson, Des Moines, Iowa.
Auditor—O. H. Bernd, Des Moines, Iowa.

POST DODGE, DES MOINES & SOUTHERN RAILROAD CO.

President—C. H. Crooks, Boone, Iowa.
Secretary—F. M. Johnston, Boone, Iowa.
Treasurer—F. M. Johnston, Boone, Iowa.
General Solicitor—S. R. Dyer, Boone, Iowa.
General Manager—C. H. Crooks, Boone, Iowa.
Superintendent—C. M. Kelly, Boone, Iowa.
Chief Engineer—R. L. Cooper, Boone, Iowa.
Auditor—F. M. Johnston, Boone, Iowa.
Superintendent of Iowa Division—C. M. Kelly, Boone, Iowa.

INTER-URBAN RAILWAY CO.

President—F. C. Chambers, Des Moines, Iowa.
Vice-President—M. H. MacLean, Chicago, Illinois.
Secretary—O. H. Bernd, Des Moines, Iowa.
Treasurer—F. M. Harris, Des Moines, Iowa.
General Manager—C. M. Cheney, Des Moines, Iowa.
General Solicitor—W. H. McHenry, Des Moines, Iowa.
General Superintendent—C. T. Baker, Des Moines, Iowa.
Chief Engineer—W. L. Wilson, Des Moines, Iowa.
Auditor—O. H. Bernd, Des Moines, Iowa.

IOWA SOUTHERN UTILITIES COMPANY

President—David G. Fisher, Davenport, Iowa.
Vice-President—Ray Nyemaster, Davenport, Iowa.
Secretary—H. R. Bechtel, Davenport, Iowa.
Treasurer—E. F. Bulmahn, Centerville, Iowa.
General Manager—E. F. Bulmahn, Centerville, Iowa.
General Superintendent—H. W. Deminger, Centerville, Iowa.
Auditor—Edward L. Shuits, Centerville, Iowa.

MASON CITY & CLEAR LAKE RAILROAD CO.

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

OKALOOSA & DUXTON ELECTRIC RAILWAY CO.

President—W. B. McKinley, Champaign, Illinois.
Vice-President, Executive—H. E. Chubbick, Peoria, Illinois.
Vice-President, Treasurer—Geo. M. Mattis, Champaign, Illinois.
Secretary—E. A. Macnutt, Montreal, Canada.
Treasurer—Geo. M. Mattis, Champaign, Illinois.
Assistant Treasurer—Geo. E. McComb, Champaign, Illinois.
General Manager—M. G. Linn, Des Moines, Iowa.
General Superintendent—J. W. Porter, Okaloosa, Iowa.
Auditor—F. J. Lash, Des Moines, Iowa.

TAMA AND TOLSON RAILROAD

President—William G. Dows, Cedar Rapids, Iowa.
Vice-President—Isaac B. Smith, Cedar Rapids, Iowa.
Secretary—C. S. Woodward, Cedar Rapids, Iowa.

Treasurer—C. E. Woodward, Cedar Rapids, Iowa,
 Chief Engineer—J. D. Wardle, Cedar Rapids, Iowa,
 General Solicitor—John A. Reed, Cedar Rapids, Iowa,
 General Manager—J. P. Walters, Toledo, Iowa,
 Auditor—Carl B. Myers, Cedar Rapids, Iowa.

THE WATERLOO, CEDAR FALLS & NORTHERN RAILWAY CO.

President—L. E. Cass, Waterloo, Iowa,
 Vice-President—J. P. Cass, Waterloo, Iowa,
 Secretary—T. P. Emmons, Waterloo, Iowa,
 Treasurer—W. H. Burk, Waterloo, Iowa,
 General Solicitor—C. E. Pickett, Waterloo, Iowa,
 General Manager—C. D. Cass, Waterloo, Iowa,
 Chief Engineer—T. E. Hunt, Waterloo, Iowa,
 Auditor—W. H. Burk, Waterloo, Iowa.

TAXABLE VALUATIONS FOR 1922.

Railroad property	\$78,916,467.80
Interurbans	2,228,396.90
Sleeping cars	500,242.00
Equipment companies	20,824.88
Transmission lines	1,292,562.90
Express property	256,284.60
Totals	\$82,294,969.00

TABLE NO. 1—INTERURBANS

Length of Interurban Lines January 1, 1922 and the Taxable Value Thereof

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Albia Light and Railway Co.....	Monroe.....	10.000	10.000	\$ 3,000.00	\$ 30,000.00
Cedar Rapids & Iowa City Ry.....	Johnson.....	18.270	44.650	5,000.00	222,250.00
	Linn.....	26.380			
Cedar Rapids & Marion City Ry.....	Linn.....	21.940	21.940	8,500.00	186,490.00
Charles City Western Railway.....	Linn.....	22.330	22.330	3,000.00	70,050.00
Clinton, Des Moines & Muscatine Ry.....	Clinton.....	10.850	31.000	4,000.00	232,280.00
	Maquokette.....	16.400			
	Scott.....	31.000			
	Polk.....	3.850			
Des Moines City Railway Co.....	Polk.....	3.910	3.910	4,000.00	15,640.00
Fair Dodge, Des Moines & Southern Railroad.....	Benson.....	21.770	149.120	4,000.00	596,480.00
	Calhoun.....	12.210			
	Greene.....	1.140			
	Hamilton.....	5.760			
	Polk.....	20.180			
	Story.....	19.230			
	Wabasha.....	37.210			
	Walter.....	37.210			
Inter-Urban Railway Company.....	Dallas.....	21.200	32.070	2,500.00	200,050.00
	Jasper.....	9.450			
	Polk.....	31.070			
Iowa Southern Utilities Co.....	Appanoose.....	21.110	10,830	3,000.00	93,820.00
Monroe.....	10,830				
Maion City and Clear Lake Railroad Co.....	Cerro Gordo.....	16.060	16.060	4,500.00	72,270.00
Oskaloosa and Butler Electric Railway.....	Malhaska.....	2.300	2.300	1,500.00	3,450.00
Tama and Toledo Railroad.....	Tama.....	3.497	3.497	1,500.00	5,245.50
Waterloo, Cedar Falls and Northern Railroad.....	Benton.....	9.560	108.310	4,500.00	487,393.00
	Black Hawk.....	61.300			
	Bremser.....	10.830			
	Buckhannon.....	5.730			
	Linn.....	20.770			
Totals.....			833.117		\$2,228,396.90

TABLE NO. 2—RAILROADS

Length of Railroads January 1, 1922, 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
Achison, Topeka & Santa Fe Railway Account sleeping cars	Lee	19.89	19.89	\$ 28,900.00 353.00	\$ 568,854.00 7,617.87
Atlantic Northern Railway			17.07	1,625.00	27,738.73
	Audubon	6.70			
	Cass	7.33			
	Shelby	3.04	17.07		
Chicago, Burlington & Quincy Railway Account sleeping cars			1,365.902	9,000.00 43.25	12,290,418.00 61,791.48
Main Line					
	Adair	25.852			
	Clarke	25.822			
	Des Moines	18.070			
	Henry	19.364			
	Jefferson	24.586			
	Linn	26.853			
	Mills	27.623			
	Monroe	27.915			
	Montgomery	25.902			
	Union	24.779			
	Wapello	26.723	273.569		
Ft. Madison Branch					
	Henry	2.670			
	Jefferson	13.000			
	Lee	25.640			
	Van Buren	14.720	56.030		
Albia, K. & D. M. and D. M. & K. Branch					
	Marion	39.204			
	Polk	10.133			
	Monroe	10.772			
	Warren	7.696	67.807		
Chariton, D. M. & Southern Branch					
	Linn	9.051			
	Warren	21.439	30.490		
Chariton Branch					
	Desatur	15.907			
	Linn	13.741			
	Wayne	6.893	36.541		
Leon, Mt. Ayr & Southwestern Branch					
	Desatur	25.639			
	Ringgold	28.643	54.281		
Creston Branch					
	Adams	3.930			
	Taylor	28.006			
	Union	10.742	42.680		
Creston & Northern Branch					
	Adair	18.414			
	Union	7.922	26.336		
Western Iowa Railroad					
	Adair	10.270			
	Cass	10.095	20.365		
Nebraska City Branch					
	Fremont	19.741			
	Montgomery	7.668			
	Page	11.800	39.209		
Red Oak & Atlantic Branch					
	Cass	3.537			
	Montgomery	12.439			
	Pottawattamie	1.996	17.992		
Neb. City, Sidney & Northeast					
	Fremont	12.139			
	Mills	8.918	21.057		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Hastings & Avon Branch	Pottawattamie	5.244			
	Mills	10.483	15.727		
C. B. & Northern R. R.	Dubuque	.502	.502		
Burlington & Western Ry					
	Henry	10.479			
	Jefferson	17.784			
	Keokuk	13.443			
	Maquoketa	29.746			
	Marion	.803			
	Washington	13.873	83.320		
Burlington & Northwestern Ry					
	Des Moines	12.906			
	Henry	9.320			
	Linn	3.148			
	Washington	13.014	38.478		
Des Moines & Kansas City R. R.					
	Clarke	30.588			
	Desatur	26.636			
	Madison	12.379			
	Polk	7.428			
	Warren	27.337	94.398		
St. Louis, Keokuk & Northwestern					
	Henry	14.250			
	Lee	36.730	51.000		
Keokuk & St. Paul Ry					
	Des Moines	5.960			
	Lee	33.346	42.326		
Keokuk & Western R. R.					
	Appanoose	29.200			
	Desatur	14.180			
	Wayne	29.800	73.240		
Hunston & Shenandoah R. R.					
	Desatur	14.350			
	Page	27.130			
	Ringgold	27.268			
	Taylor	27.000	90.748		
Chicago, Burlington & Kansas City					
	Appanoose	17.970			
	Davis	15.450			
	Lee	16.800			
	Van Buren	27.330	77.640		
Kansas City, St. Joe and Council Bluffs					
	Fremont	29.783			
	Mills	17.965			
	Pottawattamie	8.290	56.038		
Clarinda, College Springs & Southwestern					
	Page	17.768	17.768		
Brownsville & Nodaway Valley					
	Montgomery	3.418			
	Page	22.810	25.228		
Tarkio Valley R. R.					
	Page	2.174	2.174		
Iowa & St. Louis R. R.					
	Appanoose	5.430	5.430		
Chicago Great Western Ry Account sleeping cars			769.178	7,250.00 90.25	\$5,576,526.00 61,726.37
Main Line					
	Bremer	6.006			
	Burbanck	11.374			
	Cherokee	25.326			
	Delaware	25.624			
	Delaware	51.204			
	Fayette	19.841			
	Howard	13.080			
	Mitchell	9.886	142.483		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Southern Branch	Black Hawk	30,357			
	Bohannon	2,899			
	Fayette	6,991			
	Grundy	7,923			
	Jasper	19,022			
	Madison	19,466			
	Marshall	31,818			
	Polk	29,032			
	Ringgold	23,899			
	Tama	12,620			
	Taylor	5,779			
	Union	22,596			
	Warren	15,787	228,194		
Cedar Falls Branch	Black Hawk	7,526	7,526		
Waverly Branch	Bremer	21,871	21,871		
M. C. & Ft. D.—Main Line	Calhoun	18,568			
	Carroll	35,226			
	Cerro Gordo	31,484			
	Crawford	1,872			
	Franklin	533			
	Harrison	1,949			
	Michell	2,365			
	Pottawattamie	28,373			
	Shelby	32,814			
	Webster	27,731			
	Worth	16,637			
	Wright	33,426	233,940		
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer	35,308			
	Butler	27,743			
	Fayette	7,349			
	Franklin	24,144			
	Wright	12,262	96,806		
M. C. & Ft. D.—Lehigh Branch	Webster	15,731	15,731		
Wisconsin, Minn. & Pacific Branch	Howard	1,511			
	Mitchell	20,994	22,505		
Chicago, Milwaukee & St. Paul Ry.			1,859,500	\$8,150.00	\$15,151,925.00
Account sleeping cars				4.50	8,367.75
Iowa Division	Benton	24,080			
	Boone	9,920			
	Carroll	23,820			
	Clinton	33,310			
	Crawford	12,960			
	Dallas	20,116			
	Guthrie	19,560			
	Harrison	7,010			
	Jackson	12,920			
	Jones	25,470			
	Linn	25,800			
	Marshall	24,990			
	Pottawattamie	26,590			
	Shelby	24,070			
	Story	24,660			
	Tama	26,410	344,110		
Philia Line	Dallas	4,200	4,200		
Green Island Branch	Clinton	709			
	Jackson	12,140	12,900		
Kansas City Division	Appanoose	22,320			
	Benton	1,780			
	Iowa	32,600			
	Keokuk	20,700			
	Linn	17,370			
	Monroe	10,470			
	Wapello	28,600			
	Wayne	14,960	158,800		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Sioux City Branch	Crawford	31,160			
	Monroe	27,520			
	Woodbury	31,900	90,600		
Dubuque Division	Allamakee	36,110			
	Clayton	36,220			
	Dubuque	32,850			
	Jackson	31,130	136,310		
Cascade Branch	Dubuque	19,000			
	Jackson	10,120	33,720		
Volga Branch	Clayton	43,010			
	Fayette	16,240	58,250		
Waukon Branch	Allamakee	22,850	22,850		
Davenport & Northwestern Division	Cedar	5,960			
	Clayton	12,170			
	Clinton	12,280			
	Delaware	28,960			
	Fayette	27,020			
	Jones	27,370			
	Scott	25,290			
	Winneshiek	2,470	149,720		
Dubuque & Southwestern Division	Delaware	7,950			
	Dubuque	7,720			
	Jones	18,740			
	Linn	8,120	43,570		
Maquoketa Branch	Clinton	21,300			
	Jackson	2,390			
	Scott	7,800	32,190		
Clinton Branch	Clinton	10,580	10,580		
Iowa & Minnesota Division	Howard	24,020			
	Winneshiek	17,230	41,750		
Decorah Branch	Winneshiek	9,510	9,510		
Austin Branch	Cerro Gordo	9,140			
	Mitchell	7,760			
	Worth	11,290	28,180		
Iowa & Dakota Division	Allamakee	4,620			
	Cerro Gordo	24,220			
	Chickasaw	26,320			
	Clay	24,210			
	Clayton	22,680			
	Floyd	24,820			
	Hancock	24,190			
	Kossuth	24,350			
	Lyon	9,420			
	O'Brien	24,820			
	Palo Alto	21,240			
	Seneca	29,080			
	Winneshiek	29,730	291,490		
Elkader Branch	Clayton	19,150	19,150		
Spirit Lake Branch	Clay	8,110			
	Duckworth	13,550	29,440		
Sioux City & Dakota Division	Lyon	3,040			
	Plymouth	15,000			
	Seneca	16,870			
	Woodbury	5,630	40,540		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Des Moines Division—Main Line	Buena Vista	14,920	136,450		
	Calhoun	29,590			
	Clay	19,500			
	Dallas	29,710			
	Greene	27,350			
	Guthrie	16,390			
	Pocahontas	11,010			
Polk	10,570				
Des Moines Division—Boone Line	Boone	15,400	35,030		
	Dallas	9,820			
	Polk	10,010			
Des Moines Division—Storm Lake Branch	Buena Vista	7,850	38,730		
	Calhoun	31,730			
	Sac	19,150			
Muscatine Line	Jefferson	4,020	78,290		
	Kochi	9,380			
	Louis	6,110			
	Muscatine	16,720			
	Scott	1,590			
	Wapello	12,870			
	Washington	26,200			
Chicago & North-Western Ry. Account sleeping cars			1,620,600	9,560,000 113.00	15,305,700.00 182,127.80
Chicago & North-Western Ry.	Benton	24,840	355,210		
	Boone	24,800			
	Carroll	25,410			
	Cedar	24,980			
	Clinton	40,170			
	Crawford	31,400			
	Greene	24,190			
	Harrison	30,330			
	Linn	34,270			
	Marshall	25,990			
	Pottawattamie	19,060			
	Story	24,330			
	Tama	25,540			
Iowa Midland Branch	Clinton	33,400	70,980		
	Jackson	14,600			
	Jones	22,980			
Stanwood & Tipton Branch	Cedar	8,500	8,500		
Ottumwa, Cedar Falls & St. Paul Branch	Benton	2,470	60,360		
	Kochi	16,890			
	Mahaska	13,660			
	Poweshiek	27,230			
Tama	110				
Moingua Branch	Boone	10,000	10,000		
Southern Iowa Branch	Mahaska	19,150	22,180		
	Monroe	3,030			
Maple River Branch	Corroll	9,340	179,040		
	Ia	28,160			
	Monroe	24,350			
	Plymouth	7,960			
	Sac	34,020			
	Woodbury	45,210			
	Boyer Valley Branch	Crawford				17,940	24,770
Sac	6,830				
Soldier River Branch	Crawford	28,440	61,210		
	Harrison	13,120			
	Monroe	19,730			

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value				
Fox Lake Branch	Fremont	18,780	33,270						
	Kossuth	11,750							
	Palo Alto	2,740							
Iowa R'y Coal & Mfg. Co.	Boone	3,350	3,250						
	Polk	24,100							
Des Moines & Minneapolis Branch	Hamilton	7,450	27,340						
	Story	25,730							
	Polk	4,160							
Iowa-Southwestern Branch	Audubon	11,650	57,620						
	Carroll	25,430							
	Crawford	1,830							
	Shelby	18,730							
Iowa-Minnesota & Northwestern Branch	Benton	430	140,840						
	Black Hawk	6,270							
	Butler	31,110							
	Cerro Gorda	29,010							
	Emet	320							
	Grundy	18,470							
	Tama	20,310							
	Winneshiek	11,440							
	Worth	13,780							
	Harrison	32,400				80,470			
	Monroe	25,750							
Woodbury	22,320								
Alden Branch	Hardin	26,400	26,400						
Toledo & Northwestern Branch	Buena Vista	23,770	385,370						
	Calhoun	23,840							
	Clay	8,750							
	Grundy	12,790							
	Hamilton	43,580							
	Humboldt	33,140							
	Hardin	24,810							
	Kossuth	46,510							
	O'Brien	25,300							
	Pocahontas	24,180							
	Sac	8,570							
	Scott	37,430							
	Tama	22,140							
	Wabasha	23,980							
	Wright	23,830							
	Iowa Southern Branch	Monroe				13,770	13,770		
	Hawarden Branch	Plymouth				20,820	28,150		
Scott		7,630							
Hawarden Branch (on C., St. P., M. & O. tracks)	Woodbury	1,640	1,560						
Chicago, Rock Island & Pacific Ry. Account sleeping cars			2,202,335	\$7,660.00 32.25	\$16,737,746.00 115,672.90				
Iowa Division	Adair	8,320	27,040						
	Cass	27,040							
	Cedar	6,890							
	Dallas	17,540							
	Dubuque	19,300							
	Iowa	35,230							
	Jasper	34,390							
	Johnson	27,290							
	Madison	8,500							
	Monteclair	24,850							
	Polk	27,730							
	Pottawattamie	45,290							
	Poweshiek	25,690							
	Scott	13,770							
	Shelby	6,420							

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.....	29,890 22,890 26,370 18,990 22,770 12,100 7,730 24,100 27,700	192,590		
Oskaloos Division	Keokuk..... Mahaska..... Marion..... Washington.....	25,790 29,870 12,520 14,550	79,430		
Wilton Branch	Muscatine.....	11,970	11,970		
Newton & Monroe Branch	Jasper.....	17,020	17,020		
Des Moines, Infanta & Winteret Branch	Madison..... Polk..... Warren.....	12,900 7,600 26,520	47,080		
Guthrie Center Branch	Guthrie.....	14,510	14,510		
Audubon Branch	Audubon..... Cass.....	16,340 8,890	25,230		
Griswold Branch	Cass.....	14,240	14,240		
Harlan Branch	Pottawattamie..... Shelby.....	1,100 10,730	11,830		
Carson Branch	Pottawattamie.....	17,730	17,730		
Kearns Branch	Van Buren.....	4,500	4,500		
Gowrie & Northwestern Ry.	Borua Vista..... Calhoun..... Clay..... O'Brien..... Osceola..... Pocahontas..... Webster.....	4,000 16,390 25,970 13,220 13,330 29,400 7,410	109,720		
Keokuk & Des Moines Division	Davis..... Jasper..... Lee..... Mahaska..... Marion..... Polk..... Van Buren..... Wapello.....	860 17,520 27,180 21,350 14,650 17,140 33,650 29,970	162,320		
Burlington, Cedar Rapids & Northern (C. R. I. & P., lessee) Main Line	Benton..... Black Hawk..... Bremer..... Butler..... Cedar..... Cerro Gordo..... Des Moines..... Floyd..... Johnson..... Linn..... Louisa..... Muscatine..... Worth.....	23,010 32,730 4,100 21,000 8,940 10,510 21,180 20,380 16,590 21,670 22,130 18,910 6,800	228,680		
Muscatine Division	Johnson..... Muscatine..... Washington.....	7,000 19,210 4,219	30,480		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Milwaukee Division	Allamakee..... Buchanan..... Fayette..... Linn..... Winnebago.....	1,730 25,830 44,430 21,000 1,000	94,130		
Pacific Division	Benton..... Grundy..... Tama..... Hardin.....	14,730 26,240 18,170 15,170	74,330		
Loos City & Western Branch	Johnson..... Keokuk..... Mahaska..... Towshick..... Washington.....	10,390 31,360 4,370 6,500 21,010	73,630		
Cedar Rapids, Iowa Falls & Northern Branch	Dickinson..... Emmet..... Franklin..... Hancock..... Hardin..... Iowa..... Keosauqua..... Lyon..... Appanoose..... Palo Alto..... Winnebago..... Wright.....	29,820 18,200 12,430 24,860 2,720 24,980 10,270 37,820 26,290 27,290 21,290 45,040	278,820		
Cedar Rapids & Clinton Branch	Cedar..... Clinton..... Johnson..... Scott.....	26,130 14,500 12,150 25,640	78,420		
Chicago, Decorah & Minnesota Branch	Fayette..... Winnebago.....	310 22,940	23,250		
Davenport, Iowa & Dakota Branch	Cedar..... Muscatine..... Scott.....	9,130 7,120 13,650	29,900		
Waverly Short Line	Bremer.....	5,680	5,680		
Lakota Division	Emmet..... Keosauqua..... Winnebago.....	20,020 25,420 4,820	50,760		
Garner Division	Hancock..... Keosauqua.....	21,090 3,610	24,700		
St. Paul & Kansas City Short Line (C. R. I. & P., lessee)	Cerro Gordo..... Franklin..... Hardin..... Louisa..... Marion..... Polk..... Story..... Warren..... Wayne.....	15,450 25,198 27,234 20,310 18,270 21,304 28,413 12,260 14,600	182,515		
Chicago, St. Paul, Minneapolis & Omaha Ry.			74,300	\$14,000.00	\$1,040,200.00
Annual Sleeping cars	O'Brien..... Osceola..... Plymouth..... Scott..... Woodbury.....	6,610 17,980 8,450 22,090 700		118.72	8,825.12
Rock River Branch	Lyon.....	17,440	17,440		
Gales Northern Ry.	Jasper.....	6,903	6,903	2,000.00	13,806.00

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Davenport, Rock Island & Northern Ry. Account sleeping cars			33,910	7,000.00 23.75	237,370.00 805.38
	Clinton	9,120			
	Scott	24,790	33,910		
Des Moines Terminal Ry.	Polk	930	930	45,000.00	41,850.00
Des Moines Union Ry. Account sleeping cars	Polk	4,225	4,225	113,000.00 70.25	479,900.00 296.81
Delaware & Sioux City Ry. Account sleeping cars			716,990	7,825.00 43.73	5,607,045.71 31,268.31
Main Line					
	Black Hawk	27,580			
	Buchanan	24,590			
	Bureau Vista	25,400			
	Butler	24,950			
	Calhoun	14,870			
	Chariton	29,800			
	Delaware	24,400			
	Delaware	30,420			
	Franklin	1,100			
	Hamilton	22,000			
	Hardin	23,750			
	Pocahontas	9,770			
	Plymouth	24,370			
	Webster	27,340			
	Woodbury	6,120	327,590		
Omaha District					
	Calhoun	25,840			
	Crawford	33,170			
	Harrison	29,420			
	Pottawattamie	19,720			
	Star	18,960			
	Webster	8,970	133,080		
Cedar Rapids Branch					
	Delaware	14,070			
	Linn	27,780	41,850		
Moan Branch					
	Black Hawk	7,500			
	Bremert	19,440			
	Chickasaw	7,010			
	Floyd	19,180			
	Mitchell	22,720	75,940		
Stacyville Branch	Mitchell	7,930	7,930		
Osawa Branch					
	Cherokee	16,010			
	Iola	3,220			
	Monona	16,320			
	Woodbury	25,940	60,490		
Sioux Falls Branch					
	Cherokee	11,400			
	Lyon	24,290			
	O'Brien	27,370			
	Sioux	7,080	70,140		
Dunbach & Des Moines Bridge Co.	Delaware	1,010	1,010	10,000.00	10,100.00
Great Northern Ry.					
	Lyon	15,420			
	Plymouth	25,290			
	Sioux	27,300			
	Woodbury	6,850	77,860		
Iowa Transfer Ry.	Polk	210	210	48,000.00	10,080.00
Manchester & Osceola Ry.	Delaware	8,028	8,028	1,500.00	12,042.00

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Manchester & St. Louis Ry. Account sleeping cars			789,620	4,500.00 18.25	3,598,290.00 14,591.00
Southern Division					
	Bosque	24,770			
	Hancock	23,960			
	Humboldt	21,450			
	Kosuth	7,820			
	Webster	25,280			
	Winneshiek	20,900			
	Worth	340	128,310		
Southwestern Division					
	Bureau Vista	20,120			
	Clay	26,560			
	Dickinson	7,920			
	Emmet	18,940	73,550		
Des Moines & Ft. Dodge R'y.					
	Bosque	2,980			
	Dallas	26,090			
	Greene	23,660			
	Humboldt	6,340			
	Palo Alto	20,490			
	Pocahontas	18,740			
	Polk	8,590			
	Webster	32,470	137,620		
Iowa Central—Main Line					
	Carro Gordo	24,351			
	Franklin	27,231			
	Hardin	28,789			
	Jasper	3,991			
	Mahaska	25,253			
	Marshall	29,968			
	Monroe	13,884			
	Pocahontas	22,911			
	Wapello	6,010			
	Worth	13,531	189,499		
Belmont Branch					
	Franklin	15,774			
	Hancock	13,088			
	Kosuth	14,551			
	Wright	15,612	59,023		
Story City Branch					
	Marshall	15,227			
	Story	19,476	34,703		
State Center Branch					
	Jasper	5,928			
	Marshall	20,650	26,578		
Montezuma Branch	Pocahontas	13,610	13,610		
Newton Branch					
	Jasper	23,253			
	Mahaska	7,382			
	Pocahontas	6,072	36,707		
Eastern Division					
	Henry	19,148			
	Jefferson	1,792			
	Kosuth	20,342			
	Louis	21,919			
	Mahaska	14,420			
	Washington	11,724	90,362		
Missouri Iron Co. R. R. switch	Allamakee	3,140	3,140	1,500.00	4,710.00
Muscatawa, Burlington & Southern R. R.					
	Des Moines	16,730			
	Louis	23,320			
	Muscatine	7,720	47,800		
Omaha Bridge & Terminal Ry. Account sleeping cars	Pottawattamie	500	500	14,000.00 18.00	7,000.00 9.00
Sioux City Bridge Co.	Woodbury	789	789	8,000.00	6,312.00
Sioux City Terminal Ry.	Woodbury	2,000	2,000	\$10,000.00	\$20,500.00
Tabor & Northern Ry.	Mills	8,790	8,790	1,500.00	13,185.00

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of road	Total miles of road	Taxable value per mile	Aggregate taxable value
Union Pacific Ry. Account sleeping cars			3,780	93,250.00	352,450.00
Main Line	Pottawattamie	3,000		495.25	1,872.00
Union Avenue Line	Pottawattamie	1,730	3,780		
Wabash Ry. Account sleeping cars			302,870	2,000.00	1,014,350.00
Main Line	Appanoose Davis Wapello	7,201 30,245 9,803	43,310	24.00	4,868.88
Omaha & St. Louis Line	Premont Mills Page Pottawattamie	8,740 25,940 19,830 11,320	65,730		
Des Moines & St. Louis Line	Appanoose Marion Monroe Polk	17,880 39,000 21,960 15,010	93,850		
Totals, Railroads Sleeping cars		5,847,878		\$8,014.00	\$78,916,496.88
					\$80,341.87

TABLE NO. 3—SLEEPING CARS

Railroads Assessed on Account of Sleeping Cars, with Mileage and Assessments for 1922

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	19,890	\$383.00	\$ 7,517.57
Chicago, Burlington & Quincy Railroad	1,365,622	45.25	61,781.46
Chicago Great Western Railway	799,176	60.25	48,228.27
Chicago, Milwaukee & St. Paul Railway	1,850,500	4.80	8,967.75
Chicago & North-Western Railway	1,620,600	113.00	183,137.80
Chicago, Rock Island & Pacific Railway	2,302,335	52.25	119,972.85
Chicago, St. Paul, Minneapolis & Omaha Ry.	74,300	118.75	8,825.12
Davenport, Rock Island & Northwestern Ry.	33,910	23.75	805.30
Des Moines Union Railway	4,225	70.25	296.41
Des Moines & Sioux City Railroad (Ill. Cent.)	716,590	43.75	31,368.31
Missouri & St. Louis Railway	799,620	18.25	14,582.98
Omaha Bridge & Terminal Railway	300	18.00	5.40
Union Pacific Railway	3,780	495.25	1,872.00
Wabash Railway	302,870	24.00	4,868.88
Totals	9,673,298		\$80,341.87

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 4—ASSESSMENT BY COUNTIES

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

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Adair	37,204		\$ 224,631,122
C. B. & Q.—Creston & Norbriars	18,414	89,945.25	166,359,224
C. B. & Q.—Western Iowa	10	9,043.25	92,894,718
C. R. I. & P.—Iowa Division	8,320	7,632.25	63,197,170
Adair	25,802		270,109,256
C. B. & Q. R. R.	23,012	9,045.25	234,561,423
C. B. & Q.—Creston Branch	2,930	9,045.25	33,547,333
Albion	67,640		331,442,280
C. M. & St. P.—Dubuque Division	36,110	8,154.50	294,458,965
C. M. & St. P.—Iowa & Dakota	4,020	8,154.50	32,781,090
C. M. & St. P.—Waukon Branch	22,820	8,154.50	186,389,255
C. R. I. & P.—Milwaukee Division	1,720	7,632.25	13,161,870
Missouri Iron Co.	2,140	1,500.00	4,710,000
Appanoose	131,061		1,076,132,727
C. B. & Q.—R. & W.	25,200	9,043.25	264,121,900
C. B. & Q.—C., B. & K. C.	17,970	9,045.25	162,543,143
C. B. & Q.—Iowa & St. L.	8,430	9,043.25	49,113,708
C. M. & St. P.—E. C. Branch	22,320	8,154.50	182,008,440
C. R. I. & P.—Southwest	29,800	7,632.25	228,725,732
Iowa Southern Utilities	21,110	3,000.00	63,330,000
Wabash—Main Line	7,201	5,024.00	36,479,294
Wabash—D. M. & St. L.	17,880	5,024.00	89,829,120
Ashtab	34,600		247,916,715
Atlantic Northern	6,700	1,625.00	10,887,500
C. & N. W.—Iowa & S. W.	11,650	9,613.00	111,061,450
C. R. I. & P.—Ashtab Branch	16,340	7,632.25	123,077,765
Benton	101,320		511,308,515
C. M. & St. P.—Iowa Division	24,000		196,389,360
C. M. & St. P.—Keosau City	1,780	8,154.50	14,510,010
C. & N. W.—Main Line	24,840	9,613.00	238,796,920
C. & N. W.—Ottumwa, Cedar Falls & St. Paul	2,470	9,613.00	23,744,110
C. & N. W.—Jensen, Minn. & N. W.	4,430	9,613.00	4,133,860
C. R. I. & P.—Minnesota	23,010	7,632.25	176,078,270
C. R. I. & P.—Pacific Division	14,730	7,632.25	112,070,967
Waterloo, C. F. & Northern	9,900	4,500.00	44,832,000
Black Hawk	173,432		1,134,343,465
C. G. W.—Southern Division	30,257	8,198.50	249,524,399
C. G. W.—Cedar Falls Branch	7,528	7,330.25	55,167,462
C. & N. W.—Iowa, Minn. & N. W.	6,270	9,613.00	60,273,510
C. R. I. & P.—Minnesota	32,730	7,632.25	249,452,142
Dubuque & Sioux City Ry. Co.	7,560	7,698.75	58,154,125
Dubuque & S. C.—Mora Branch	7,560	7,698.75	58,203,814
Waterloo, C. F. & Northern	61,380	4,500.00	276,210,000
Boone	122,910		824,788,028
C. M. & St. P.—Iowa Division	5,290	8,154.50	90,892,640
C. M. & St. P.—Main Line	15,620	8,154.50	127,379,360
C. & N. W.—Boone	24,800	9,613.00	238,402,400
C. & N. W.—Meinunga Branch	10,000	9,613.00	96,130,000
C. & N. W.—Iowa Ry. Coal & Mfg. Co. Branch	7,280	9,613.00	70,122,560
M. & St. L. Ry.—Main Line	24,700	4,318.25	111,917,052
M. & St. L. Ry.—D. M. & Ft. D.	2,980	4,318.25	13,464,285
Fl. D., D. M. & Southern	21,790	4,000.00	127,160,000

TABLE NO. 4—Continued.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Bremen	82.117		662,328.924
C. G. W.—Main Line	6.008	7,330.25	44,060.142
C. G. W.—Waverly Branch	21.871	7,330.25	160,315.868
C. G. W.—O. & C. Branch	25.956	7,330.25	189,476.800
C. R. I. & P.—Missouri	4.190	7,652.25	32,062.925
C. R. I. & P.—Waverly S. L.	5.680	7,652.25	43,464.786
Dubuque & S. C.—Moss Branch	19.440	7,668.75	149,080.590
Watson, C. F. & Northern	10.520	4,800.00	47,385.000
Buckman	70.393		518,411.774
C. G. W.—Main Line	11.374	7,330.25	83,374.262
C. G. W.—Southern Division	2.856	7,330.25	21,250.294
C. R. I. & P.—Milwaukee Division	35.830	7,652.25	273,657.817
Dubuque & Sioux City	24.360	7,668.75	187,344.300
Watson, C. F. & Northern	5.730	4,800.00	27,540.000
Burns Vista	98.070		730,328.598
C. M. & St. P.—Des Moines	14.920	8,154.50	121,960.140
C. M. & St. P.—D. M., Storm Lake Branch	7.850	8,154.50	64,012.825
C. & N. W.—Toledo & N. W.	39.770	9,613.00	382,363.020
C. & N. W.—Gorris & N. W.	4.000	7,652.25	30,608.000
Dubuque & Sioux City Ry.	35.400	7,668.75	270,570.250
M. & St. L.—Southwestern	20.130	4,518.25	90,932.375
Butler	104.865		854,913.292
C. G. W.—Delaware Division	27.743	7,280.25	202,868.125
C. & N. W.—Iowa, Minn. & N. W.	31.110	9,613.00	299,080.420
C. R. I. & P.—Minnesota Division	21.000	7,652.25	161,186.250
Dubuque & Sioux City Railway	24.950	7,668.75	191,335.312
Calhoun	183.938		1,391,450.233
C. G. W.—M. C. & Ft. D.—West Division	18.868	7,330.25	138,198.065
C. M. & St. P.—Des Moines	39.800	8,154.50	324,669.750
C. M. & St. P.—D. M. & Storm Lake Division	11.730	8,154.50	95,652.285
C. & N. W.—Toledo & N. W.	26.840	9,613.00	257,173.920
C. R. I. & P.—Gorris & N. W.	10.300	7,652.25	78,820.375
Dubuque & Sioux City	14.470	7,668.75	111,000.425
Dubuque & Sioux City—Omaha Division	25.840	7,668.75	198,160.300
Fl. D., D. M. & Southern	13.310	4,000.00	53,240.000
Carroll	119.225		1,030,965.917
C. G. W.—M. C. & Ft. D.—W. Division	35.225	7,330.25	258,215.387
C. M. & St. P.—Iowa Division	29.820	8,154.50	243,243.100
C. & N. W.—Main Line	9.610	9,613.00	92,490.610
C. A. & N. W.—Maple River	9.340	9,613.00	89,783.420
C. & N. W.—Iowa & So. W.	25.430	9,613.00	244,438.390
Cass	71.102		619,210.287
Atlantic Northern	7.330	1,625.00	11,911.250
C. R. & Q.—Western Iowa	10.025	9,045.25	91,511.789
C. R. & Q.—R. O. & A.	3.857	9,045.25	34,872.953
C. R. I. & P.—Iowa Division	27.040	7,652.25	207,918.840
C. R. I. & P.—Audubon	8.890	7,652.25	68,028.500
C. R. I. & P.—Griswold	14.240	7,652.25	108,968.540
Cedar	88.550		745,241.330
C. M. & St. P.—Davenport & North Western	3.080	8,154.50	25,209.250
C. & N. W.—Main Line	24.860	9,613.00	240,132.740
C. & N. W.—Stanwood and Tipton Branch	8.500	9,613.00	81,710.500
C. R. I. & P.—Iowa Division	6.800	7,652.25	52,074.000
C. R. I. & P.—Minnesota	8.940	7,652.25	68,411.115
C. R. I. & P.—R. & C. Division	29.130	7,652.25	222,963.280
C. R. I. & P.—Davenport, Iowa and Dakota	9.150	7,652.25	70,018.880
Cerris Gordo	160.730		1,166,306.667
C. G. W.—M. C. & Ft. D.—West Division	31.444	7,330.25	230,788.591
C. M. & St. P.—Iowa & Dakota	25.240	8,154.50	205,801.200
C. M. & St. P.—Austin Branch	9.140	8,154.50	74,552.130
C. & N. W.—Iowa, Minn. & N. W.	29.010	9,613.00	278,827.180
C. R. I. & P.—Minnesota	10.610	7,652.25	81,180.272
C. R. I. & P.—St. P. & N. W.	21.858	7,652.25	167,234.970
M. & St. L.—Eastern Division	24.250	4,518.25	110,019.200
Mason City & Clear Lake Ry.	16.000	4,800.00	77,270.000

TABLE NO. 4—Continued.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Chamblee	57.210		438,720.188
Dubuque & Sioux City Ry.	25.800	7,668.75	197,808.750
Dubuque & Sioux City—Owasa Branch	16.010	7,668.75	122,776.688
Dubuque & Sioux City—Sioux Falls Branch	15.400	7,668.75	117,423.750
Chickasaw	56.866		453,577.884
Chicago Great Western—Northern Division	25.520	7,330.25	187,111.061
C. M. & St. P.—Iowa & Dakota	26.320	8,154.50	214,707.065
Dubuque & S. C.—Moss Branch	7.010	7,668.75	53,557.928
Clarke	46.420		419,880.508
C. B. & Q.—R. R.	25.822	8,045.25	207,668.446
C. B. & Q.—D. M. & K. C.	20.598	9,045.25	186,314.060
Clay	110.150		796,500.202
C. M. & St. P.—Iowa & Dakota	24.310	8,154.50	198,235.950
C. M. & St. P.—Spirit Lake	8.110	8,154.50	66,132.065
C. M. & St. P.—Des Moines	19.900	8,154.50	163,072.750
C. A. & N. W.—Toledo & N. W.	8.700	9,613.00	83,784.100
C. R. I. & P.—Gorris & N. W.	25.970	7,652.25	198,728.953
M. & St. L.—Southwestern	26.560	4,518.25	120,004.720
Clinton	132.260		1,078,514.170
C. M. & St. P.—Dubuque Division	36.220	8,154.50	296,335.960
C. M. & St. P.—Vicks Division	42.010	8,154.50	342,570.545
C. M. & St. P.—Iowa & Dakota Branch	22.660	8,154.50	184,944.060
C. M. & St. P.—Elkader Branch	19.180	8,154.50	156,403.310
C. M. & St. P.—Dav. & N. W.	12.170	8,154.50	99,240.285
Clinton	188.480		1,381,549.070
C. M. & St. P.—Iowa Division	35.310	8,154.50	287,935.395
C. M. & St. P.—Dav. & N. W.	12.250	8,154.50	100,137.260
C. M. & St. P.—Maple River Branch	21.500	8,154.50	175,321.750
C. M. & St. P.—Clinton Branch	10.580	8,154.50	86,274.610
C. M. & St. P.—Green Island	7.700	8,154.50	6,197.420
C. & N. W.—Main Line	8.610	9,613.00	82,654.010
C. & N. W.—Iowa Midland Branch	33.400	9,613.00	321,074.200
C. R. I. & P.—C. B. & Clinton	14.900	7,652.25	113,967.025
Davenport, H. L. & North W.	9.120	6,025.00	54,956.000
Clinton, Davenport & Muscatine	10.800	4,000.00	43,440.000
Crawford	150.022		1,305,229.270
C. G. W.—M. C. & Ft. D.—Western Division	1.872	7,330.25	13,722.228
C. M. & St. P.—Iowa Division	12.990	8,154.50	105,926.955
C. M. & St. P.—Sioux City Branch	31.110	8,154.50	254,094.220
C. & N. W.—Main Line	9.600	9,613.00	92,313.600
C. & N. W.—Boyer Valley	17.940	9,613.00	172,487.220
C. & N. W.—Soldier River	28.440	9,613.00	273,993.720
C. & N. W.—Iowa & S. W.	1.820	9,613.00	17,501.760
Dubuque & R. C.—Omaha Division	30.170	7,668.75	231,272.475
Dallas	126.730		828,028.247
C. M. & St. P.—Iowa Division	80.210	8,154.50	656,184.510
C. M. & St. P.—W. & Pella	4.200	8,154.50	34,248.960
C. M. & St. P.—Des Moines Division	26.710	8,154.50	217,808.060
C. M. & St. P.—D. M.—Boson Line	31.600	8,154.50	257,846.260
C. R. I. & P.—Iowa Division	17.540	7,682.25	134,230.465
M. & St. L.—D. M. & Ft. Dodge	26.970	4,518.25	121,837.202
Inter-Urban Ry.	21.200	3,500.00	74,230.000
David	65.446		453,349.955
C. B. & Q.—C. B. & K. C.	10.450	9,045.25	94,571.165
C. B. & Q.—P.—Scammon	27.652	9,045.25	250,000.000
C. R. I. & P.—Keokuk to D. M.	8.800	7,502.25	66,060.950
Wahash Railway—Main Line	26.246	5,024.00	131,569.904
Decatur	90.712		674,784.218
C. B. & Q.—Chariton Branch	15.967	9,045.25	143,882.720
C. B. & Q.—L. M. A. & S.	35.629	9,045.25	322,162.130
C. B. & Q.—R. M. & C. S.	18.890	9,045.25	170,929.274
C. B. & Q.—K. & W. 2d.	14.180	9,045.25	128,261.645
C. B. & Q.—H. & S.	14.350	9,045.25	129,799.523

TABLE NO. 4—Continued.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Delaware	109,692		796,231,438
C. & D. W.—Main Line	29,692	7,390.25	187,630,226
C. M. & St. P.—Davenport & N. W.	25,900	8,154.50	212,154,225
C. M. & St. P.—Dubuque & Southern	7,189	7,154.50	51,428,271
Dubuque & Sioux City	24,490	7,668.75	187,577,625
Dubuque & S. C. Cedar R.	14,070	7,668.75	107,895,213
Manchester & Onoda	8,028	1,500.00	12,042,600
Des Moines	77,974		537,800,727
C. & B. & Q.	18,070	9,045.25	163,847,668
C. & B. & Q.—B. & N. W.	12,966	9,045.25	117,582,368
C. & B. & Q.—K. & St. P.	3,980	9,045.25	36,129,243
C. R. I. & P.—Minnesota Division	21,180	7,632.25	162,674,655
Mountain, Burlington & So.	16,750	2,000.00	33,500,000
Dickinson	50,070		354,519,620
C. M. & St. P.—Spirit Lake	12,330	8,154.50	100,544,965
C. R. I. & P.—C. R., L. F. & N.	29,520	7,632.25	225,196,285
M. & St. L.—Southwestern	7,920	4,818.25	38,774,370
Dubuque	128,226		967,384,524
C. & B. & Q.—C. B. N.	22,842	4,812.92	110,122,121
C. G. W.—Main Line	31,294	7,330.25	229,212,115
C. M. & St. P.—Dubuque Division	32,850	8,154.50	267,873,323
C. M. & St. P.—Canada Branch	19,600	8,154.50	160,425,290
C. M. & St. P.—Dubuque & Southern	7,720	8,154.50	63,052,740
Dubuque & Sioux City	30,420	7,668.75	232,283,275
Dunleith & Dubuque Bridge	1,010	10,000.00	10,100,000
Emmet	73,940		545,272,290
C. & N. W.—Fox Lake Branch	18,780	9,613.00	180,532,140
C. R. I. & P.—C. R., L. F. & N.	16,200	7,632.25	123,966,430
C. R. I. & P.—Lakota Division	30,020	7,632.25	229,198,645
M. & St. L.—Southwestern Branch	18,940	4,818.25	91,873,635
Fayette	132,201		1,027,378,656
C. G. W.—Main Line	19,841	7,330.25	145,459,480
C. G. W.—Southern Division	6,661	51,245.75	342,578,776
C. G. W.—Owens-Clarion Branch	7,349	7,330.25	53,870,607
C. M. & St. P.—Volga Division	16,240	8,154.50	132,429,980
C. M. & St. P.—Dav. & N. W.	47,020	8,154.50	384,879,669
C. R. I. & P.—Milwaukee Division	44,450	7,632.25	340,142,513
C. R. I. & P.—Chicago, Decatur & Minnesota	310	7,632.25	2,372,178
Floyd	87,750		575,678,430
C. M. & St. P.—Iowa & Dakota	24,820	8,154.50	202,394,699
C. & N. W.—Iowa, Minn. & N. W.	20,020	9,613.00	192,280
C. R. I. & P.—Minnesota	30,360	6,662.25	202,182,545
Dubuque & Sioux City—Mona Branch	19,180	7,668.75	147,086,625
Charles City & Western	33,250	3,000.00	79,950,000
Franklin	106,317		760,823,771
C. G. W.—M. C. & Ft. D.—West Division	4,525	7,330.25	33,221,864
C. G. W.—Delaware-Clarion	21,148	7,330.25	155,931,356
C. R. I. & P.—C. R., L. F. & N.	12,430	7,632.25	95,117,468
C. R. I. & P.—St. P. & F. C.	25,106	7,532.25	190,132,693
Dubuque & Sioux City Railway	1,100	7,668.75	8,435,425
M. & St. L.—Eastern Division	27,230	4,818.25	131,021,945
M. & St. L.—Belmond Branch	15,770	4,818.25	75,922,800
Fremont	79,043		601,967,613
C. & B. & Q.—National City Branch	19,741	9,045.25	178,562,290
C. & B. & Q.—N. C. & N. E.	9,045.25	109,800,750	
C. & B. & Q.—K. C. St. J. & C. B.	29,783	9,045.25	269,394,691
Wahsah Ry.—Omaha & St. L.	8,740	5,024.00	43,909,780
Greene	75,780		564,531,255
C. M. & St. P.—Des Moines	27,300	8,154.50	222,767,120
C. & N. W.—Main Line	24,190	9,613.00	232,598,470
M. & St. L.—D. M. & Ft. D.	23,140	4,318.25	100,143,665
Ft. D., D. M. & Southern	1,180	4,000.00	4,720,000

TABLE NO. 4—Continued.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Grundy	65,422		559,367,661
C. G. W.—Southern Division	7,922	7,330.25	58,070,241
C. & N. W.—Iowa, Minn. & N. W.	15,470	9,613.00	147,552,110
C. & N. W.—Tulsa & N. W.	12,790	9,613.00	122,850,270
C. R. I. & P.—Parish Division	26,240	7,632.25	200,795,040
Guthrie	70,380		556,769,548
C. M. & St. P.—Iowa Division	19,500	8,154.50	159,002,020
C. M. & St. P.—Des Moines	16,950	8,154.50	138,544,955
C. R. I. & P.—Iowa Division	19,300	7,632.25	147,086,425
C. R. I. & P.—Guthrie Center	14,510	7,632.25	110,784,148
Hamilton	81,200		708,131,140
C. & N. W.—D. M. & Minn. Branch	7,450	9,613.00	71,618,850
C. & N. W.—Tulsa & N. W.	45,300	9,613.00	438,160,240
Dubuque & Sioux City	22,600	7,668.75	173,813,750
Ft. D., D. M. & Southern	5,760	4,000.00	23,040,000
Hancock	108,650		722,103,801
C. M. & St. P.—Iowa & Dakota	24,150	8,154.50	196,911,175
C. R. I. & P.—C. R., L. F. & N.	24,600	7,632.25	186,704,685
C. R. I. & P.—Garrison Division	21,000	7,632.25	161,282,955
M. & St. L.—Main Line	25,600	4,818.25	123,658,290
M. & St. L.—Belmond Branch	13,900	4,818.25	66,943,803
Harlin	148,454		1,145,704,726
C. & N. W.—Allen Branch	26,400	9,613.00	253,782,200
C. & N. W.—Tulsa & N. W.	54,810	9,613.00	526,794,630
C. R. I. & P.—Pacific Division	13,170	7,632.25	100,524,425
C. R. I. & P.—C. R., L. F. & N.	7,720	7,632.25	58,814,120
C. R. I. & P.—St. F. A. K. C.	27,234	7,632.25	208,401,377
Dubuque & Sioux City	35,750	7,668.75	274,152,915
M. & St. L.—Eastern Division	28,770	4,818.25	139,090,053
Harrison	114,229		1,038,210,377
C. G. W.—M. C. & Ft. D.—West Division	1,941	7,330.25	14,296,667
C. M. & St. P.—Iowa Division	7,010	8,154.50	57,163,045
C. & N. W.—Main Line	30,330	9,613.00	291,562,290
C. & N. W.—Soldier River	13,130	9,613.00	126,135,760
C. & N. W.—Sioux City Pac. Br.	32,400	9,613.00	311,461,200
Dubuque & Sioux City—Omaha	29,420	7,668.75	225,614,625
Henry	75,663		597,562,892
C. & B. & Q.	19,394	9,045.25	175,122,221
C. & B. & Q.—Ft. Madison Branch	2,670	9,045.25	24,130,818
C. & B. & Q.—N. C. & N. E.	10,520	9,045.25	95,135,760
C. & B. & Q.—B. & W.	10,675	9,045.25	96,394,225
C. & B. & Q.—St. L., K. & N. W.	14,280	9,045.25	129,894,803
M. & St. L.—Eastern Division	19,180	4,818.25	86,690,035
Howard	39,061		308,327,365
Chicago & Great Western—North & Eastern Division	13,030	7,330.25	95,511,158
C. G. W.—M. C. & Ft. D. Branch	1,811	7,330.25	13,318,667
C. M. & St. P.—Iowa & Minn.	24,220	8,154.50	198,948,240
Humboldt	69,800		563,674,398
C. & N. W.—Tulsa & N. W.	35,140	9,613.00	337,869,820
C. R. I. & P.—C. R., L. F. & N.	24,900	7,632.25	191,229,727
M. & St. L.—Main Line	23,450	4,818.25	105,032,968
M. & St. L.—D. M. & Ft. D.	6,350	4,818.25	30,690,888
Ia	40,380		283,856,760
C. & N. W.—Maple River Branch	28,160	9,613.00	266,522,960
Dubuque & Sioux City—Osawa Branch	7,220	7,668.75	55,333,800
Iowa	57,520		439,056,613
C. M. & St. P.—Kansas City Division	32,650	8,154.50	266,526,700
C. R. I. & P.—Iowa Division	25,250	7,632.25	192,219,313

TABLE NO. 4—Continued.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Jackson	89,800		752,568,200
C. & M. & St. P.—Iowa Division	12,920	8,154.50	105,356,140
C. & M. & St. P.—Delaware Division	21,130	8,154.50	173,400,253
C. & M. & St. P.—Canada Division	16,120	8,154.50	131,450,240
C. & M. & St. P.—Manasseta Branch	2,990	8,154.50	23,566,205
C. & M. & St. P.—Cedar Rapids	12,140	8,154.50	99,099,820
C. & N. W.—Iowa Midland Branch	14,600	9,613.00	140,349,800
Jasper	133,645		800,391,724
C. & W.—Southern Division	19,022	7,800.25	149,438,013
C. R. I. & P.—Iowa Division	34,390	7,632.25	263,064,253
C. R. I. & P.—Newton & Monroe	17,020	7,632.25	130,241,260
C. R. I. & P.—Kodak to Des Moines	17,520	7,632.25	133,607,429
Colfax Northern Ry.	6,803	13,806.00	93,806,000
M. & St. L.—Eastern Division	3,990	4,518.25	18,027,818
M. & St. L.—State Center Branch	6,000	4,518.25	27,196,500
M. & St. L.—Newton Branch	20,410	4,518.25	94,024,762
M. & St. L.—Lynnville Junction Branch	2,850	4,518.25	11,921,133
Inter City Ry.	4,430	3,000.00	10,079,000
Jefferson	87,550		742,494,082
C. B. & Q.	34,386	9,045.25	311,248,317
C. B. & Q.—Ft. Madison Branch	13,600	9,045.25	117,888,250
C. B. & Q.—R. & W.	17,784	9,045.25	160,880,728
M. & St. P.—Muscatine Branch	4,020	8,154.50	32,781,000
C. R. I. & P.—Southwestern	20,370	7,632.25	155,267,832
M. & St. L.—Eastern Division	1,700	4,518.25	8,087,668
Johnson	91,220		649,310,411
C. R. I. & P.—Iowa Division	37,200	7,632.25	283,141,200
C. R. I. & P.—Minnesota Division	10,600	7,632.25	80,945,612
C. R. I. & P.—Maumette Division	7,000	7,632.25	53,438,585
C. R. I. & P.—Iowa City & West	10,300	7,632.25	78,508,277
C. R. I. & P.—C. R. & Clinton	12,140	7,632.25	92,974,827
Cedar Rapids & Iowa City Ry.	18,370	5,000.00	91,850,000
Jones	95,400		814,717,420
C. M. & St. P.—Iowa Division	25,470	8,154.50	207,695,115
C. M. & St. P.—Des Moines & N. W.	87,470	8,154.50	714,310,865
C. M. & St. P.—Dubuque & S.	10,780	8,154.50	88,000,000
C. & N. W.—Iowa Midland Branch	22,980	9,613.00	220,906,740
Knox	153,913		1,167,173,199
C. B. & Q.—R. & W.	86,443	9,045.25	781,056,295
C. M. & St. P.—Kansas City Division	30,700	8,154.50	250,343,150
C. M. & St. P.—Muscatine Branch	6,280	8,154.50	51,489,210
C. & N. W.—Ottumwa, Cedar Falls and St. Paul Branch	16,800	9,613.00	161,301,871
C. R. I. & P.—Iowa City & West	31,660	7,632.25	241,594,569
C. R. I. & P.—Oskaloosa Division	25,790	7,632.25	196,821,267
M. & St. L.—Oskaloosa Division	26,250	4,518.25	118,085,388
Kumath	144,690		1,163,238,214
C. M. & St. P.—Iowa & Dakota	24,250	8,154.50	198,562,078
C. & N. W.—Fort Lakin Branch	11,750	9,613.00	113,021,750
C. & N. W.—Toledo & N. W.	46,510	9,613.00	447,100,820
C. R. I. & P.—C. R., I. F. & N.	10,270	7,632.25	78,368,860
C. R. I. & P.—James Division	16,800	7,632.25	128,214,625
C. R. I. & P.—Iakota Division	25,820	7,632.25	197,251,095
M. & St. L.—Main Line	7,820	4,518.25	35,332,715
M. & St. L.—Belmond Branch	14,560	4,518.25	65,782,720
Lane	159,696		1,603,190,255
A. T. & S. F. Ry. Co.	19,890	28,985.00	576,471,870
C. B. & Q.—Madison Branch	25,640	9,045.25	231,922,716
C. B. & Q.—C. R. & K. C.	16,800	9,045.25	151,774,273
C. B. & Q.—St. L., E. & N. W.	33,790	9,045.25	305,397,848
C. R. I. & P.—Kankak to D. M.	2,800	9,045.25	27,045,280
C. B. & Q.—R. & W.	32,340	9,045.25	293,522,867
C. R. I. & P.—Kodak to D. M.	27,180	7,632.25	207,888,155

TABLE NO. 4—Continued.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Line	225,030		1,609,014,899
C. M. & St. P.—Iowa Division	23,800	8,154.50	194,288,100
C. M. & St. P.—Kansas City Branch	17,370	8,154.50	141,643,665
C. M. & St. P.—Dubuque & Southern	1,180	8,154.50	9,624,580
C. & N. W.—Main Line	34,270	9,613.00	329,417,610
C. R. I. & P.—Manasseta Division	21,670	7,632.25	165,234,257
C. R. I. & P.—Milwaukee Division	21,990	7,632.25	167,385,222
Delaware & Sioux City—Cedar Rapids	27,780	7,632.25	212,037,873
Cedar Rapids & Iowa City Railway	26,290	5,000.00	131,400,000
Cedar Rapids & Marion City Ry.	21,940	8,300.00	183,000,000
Waterloo, Cedar Falls & Northern	20,710	4,500.00	93,195,000
Linn	98,748		846,916,121
C. & Q.—R. & N. W.	3,148	9,045.25	28,474,447
C. M. & St. P.—Muscatine Branch	6,130	8,154.50	50,225,065
C. R. I. & P.—Southwestern Division	18,900	7,632.25	143,316,227
C. R. I. & P.—Minnesota Division	23,130	7,632.25	177,149,587
M. & St. L.—Eastern Division	22,020	4,518.25	99,491,865
Maumette, Burlington & Southern	23,250	2,000.00	46,690,000
Linn	69,655		604,468,923
C. B. & Q.—R. & W.	30,823	9,045.25	279,292,098
C. B. & Q.—Chariton Branch	13,741	9,045.25	124,290,750
C. B. & Q.—C. D. M. & S.	9,051	9,045.25	81,869,268
C. R. I. & P.—St. P. & R. C.	30,310	7,632.25	230,417,197
Lyon	110,400		998,278,040
C. M. & St. P.—Iowa & Dak.	9,420	8,154.50	76,815,290
C. M. & St. P.—C. & Dak.	3,040	8,154.50	24,780,580
C. R. I. & P.—C. R., I. F. & N.	37,820	7,632.25	288,048,935
Delaware & Sioux City—Cedar Falls	24,290	7,632.25	185,043,873
Great Northern Ry.	18,420	3,000.00	55,260,000
C. St. P., M. & O.—Main Line	17,440	14,118.75	246,231,000
Madison	33,245		418,419,946
C. B. & Q.—D. M. & K. C.	12,379	9,045.25	111,971,150
C. R. W.—Southern Division	19,446	7,300.25	142,096,645
C. G. I. & P.—Iowa Division	8,900	6,702.25	59,644,223
C. R. I. & P.—D. M. & K. C.	12,900	7,632.25	98,714,025
Malhaska	101,516		1,175,882,639
C. B. & Q.—R. & W.	36,740	9,045.25	331,924,256
C. & N. W.—Ottumwa, C. P. & St. P.	9,613	9,613.00	92,413,689
C. & N. W.—Southern Iowa Branch	10,150	9,613.00	97,588,590
C. R. I. & P.—Iowa City & West	4,370	7,632.25	33,440,332
C. R. I. & P.—Kodak to D. M.	21,350	7,632.25	162,375,337
C. R. I. & P.—Oskaloosa Division	20,790	7,632.25	158,681,267
M. & St. L.—Eastern Division	25,290	4,518.25	114,085,812
M. & St. L.—Oskaloosa Division	18,440	4,518.25	84,248,250
M. & St. L.—Newton Branch	7,380	4,518.25	33,544,685
Oskaloosa & Buxton Ry.	3,300	1,500.00	4,950,000
Marion	122,947		890,868,241
C. B. & Q.—E. & D. M.	12,660	9,045.25	114,313,689
C. B. & Q.—R. & W.	808	9,045.25	7,305,236
C. R. I. & P.—Kankak to D. M.	14,650	7,632.25	111,105,462
C. R. I. & P.—Oskaloosa Division	7,280	7,632.25	55,544,685
C. R. I. & P.—St. P. & K. C.	16,370	7,632.25	124,927,232
Wabash Ry.—D. M. & St. L.	39,000	5,024.00	195,946,000
Marshall	165,578		964,067,203
C. G. W.—Marshall	31,814	7,330.25	233,233,954
C. M. & St. P.—Iowa Division	24,990	6,154.50	152,780,933
C. & N. W.—Main Line	25,093	9,613.00	241,841,870
M. & St. L.—Eastern Division	29,870	4,518.25	134,860,128
M. & St. L.—Story City Branch	18,250	6,903.25	126,000,218
M. & St. L.—State Center Branch	30,660	4,518.25	138,347,043

TABLE NO. 4—Continued.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Mills			
C. R. & Q. R. E.	99.717		721,331.222
C. R. & Q. R.—N. C. S. & N. E.	27.623	9,045.25	249,856.541
C. R. & Q. R.—H. & A. R. R.	8.515	9,045.25	80,965.540
C. R. & Q. R.—E. C. St. J. & C. B.	10.483	9,045.25	94,822.540
Talor & Northern Ry.	17.963	9,045.25	162,479.828
Walsh Ry.—Omaha & St. L.	8.780	9,045.25	79,185.000
	25.949	5,024.00	130,322.500
Missile			
Chicago Great Western—N. E. Division	74.866		562,571.202
C. & N. W.—M. C. & Ft. D.—Main Line	9.566	7,330.25	72,466.561
C. G. W.—Wisconsin, Minn. & Pa.	5.305	7,330.25	38,886.973
C. M. & St. P.—Ansonia Branch	20.994	7,330.25	152,891.266
Dubuque & Sioux City	7.799	8,154.50	63,278.920
Dubuque & S. C.—Mons Branch	22.720	7,668.75	174,234.000
Dubuque & S. C.—Stacyville Branch	7.900	7,668.75	60,513.187
Monona			
C. M. & St. P.—Sioux City Branch	112.700		1,021,115.425
C. & N. W.—Maple River Branch	37.530	8,154.50	306,289.585
C. & N. W.—Soldier River	24.350	9,613.00	234,078.550
C. & N. W.—Sioux City Park, Br.	19.750	9,613.00	189,584.750
Dubuque & S. C.—Omaha Branch	25.720	9,613.00	247,534.700
	16.329	7,968.75	132,114.000
Monroe			
C. R. & Q.	122.307		820,883.997
C. M. & St. P.—A. R. & D. M.	27.915	9,045.25	252,498.154
C. & N. W.—Kamee City	10.472	9,045.25	97,433.413
C. & N. W.—Southern Iowa	10.770	8,154.50	87,377.613
C. & N. W.—Iowa Southern	1.000	9,613.00	9,613.000
C. & St. L.—Eastern Division	13.770	9,613.00	132,371.010
Albia Light & Railway	13.880	8,418.25	116,337.855
Walsh Ry.—D. M. & St. M.	10.000	3,000.00	30,000.000
Iowa Southern Utilities	21.940	5,024.00	110,238.500
	10.830	3,000.00	32,449.000
Montgomery			
C. R. & Q. R. R.	48.427		438,034.322
C. R. & Q.—Nebraska City	25.902	9,045.25	234,290.050
C. R. & Q.—R. O. & A.	7.668	9,045.25	69,354.977
C. R. & Q.—Beverly & Nod. Val.	12.419	9,045.25	112,813.865
	7.418	9,045.25	67,271.413
Muscatine			
C. M. & St. P.—Muscatine Branch	145.670		1,019,498.603
C. R. I. & P.—Iowa Division	16.720	8,154.50	136,343.240
C. R. I. & P.—Southwestern	24.810	7,852.25	195,116.417
C. R. I. & P.—Wilson Branch	22.770	7,852.25	174,241.732
C. R. I. & P.—C. R. & M.	11.970	7,792.25	91,597.432
C. R. I. & P.—Muscatine Division	18.910	7,652.25	144,704.047
C. R. I. & P.—Davenport, Iowa & Dakota	19.210	7,652.25	146,599.720
Muscatine, Burlington & St. Charles	7.120	7,652.25	54,484.059
Clinton, Davenport & Muscatine	7.720	2,000.00	15,440.000
	16.400	4,000.00	65,600.000
O'Brien			
C. M. & St. P.—Iowa & Dak.	96.520		845,461.350
C. & N. W.—Tolono & N. W.	24.020	8,154.50	195,871.000
C. R. I. & P.—Gerrits & N. W.	25.300	9,613.00	243,238.300
C. St. P. M. & O.—Main Line	13.220	7,852.25	104,162.745
Dubuque & Sioux City—Sioux Falls	6.610	14,118.75	93,324.957
	27.370	7,668.75	209,865.648
Osceola			
C. R. I. & P.—C. R. I. F. & N.	57.000		557,087.269
C. R. I. & P.—Gerrits & N. W.	28.290	7,652.25	201,177.635
C. St. P. M. & O.—Main Line	13.320	7,652.25	101,694.050
C. St. P. M. & O.—Main Line	17.980	14,118.75	253,835.155
Page			
C. B. & Q.—Nebraska City Branch	101.512		835,460.029
C. B. & Q.—Tarkio Valley	11.800	9,045.25	106,733.050
C. B. & Q.—Bismarck & Nod. V.	2.174	9,045.25	19,664.373
C. B. & Q.—C. S. & S. W.	22.810	9,045.25	206,329.132
C. B. & Q.—H. & S.	17.788	9,045.25	160,716.055
Walsh Ry.—Omaha & St. L.	27.130	9,045.25	245,397.622
	19.830	3,024.00	59,625.939

TABLE NO. 4—Continued.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Pala Alto			
C. M. & St. P.—Ia. & Dak.	73.270		528,061.477
C. & N. W.—Fox Lake Branch	24.340	8,154.50	198,483.388
C. R. I. & P.—C. R. I. F. & N.	2.740	9,613.00	26,239.620
M. & St. L.—D. M. & Ft. D.	27.200	7,652.25	208,829.902
	29.900	4,518.25	94,431.425
Plymouth			
C. M. & St. P.—Ia. & Dak.	112.120		1,037,603.802
C. & N. W.—Maple River Branch	15.000	8,154.50	122,317.500
C. & N. W.—Hawarion Branch	7.960	9,613.00	76,518.580
C. St. P. M. & O.—Main Line	20.520	9,613.00	197,258.790
Dubuque & Sioux City Ry.	9.480	14,118.75	133,845.790
Great Northern Ry.	14.570	7,668.75	111,626.487
	25.200	9,900.00	240,255.000
Pocahontas			
C. M. & St. P.—Des Moines	91.060		667,713.544
C. & N. W.—Tolono & N. W.	11.910	8,154.50	97,181.060
C. R. I. & P.—Gerrits & N. W.	24.180	9,613.00	232,442.340
Dubuque & Sioux City	29.400	7,652.25	224,976.150
M. & St. L.—D. M. & Ft. D.	9.770	7,668.75	74,323.087
	16.720	4,518.25	75,590.322
Polk			
M. & St. L.—Des Moines & Ft. D.	232.024		2,196,411.667
Walsh—Des Moines & St. L.	9.950	4,518.25	45,080.852
C. & N. W.—Des Moines & Minn.	15.010	9,024.00	135,410.240
C. M. & St. P.—D. M. Division—Main Line	24.160	9,613.00	232,230.080
C. M. & St. P.—D. M. Division—Boone Line	16.120	8,154.50	132,162.065
Inter-Urban Railway	10.010	8,154.50	81,526.543
Des Moines Union Ry.	33.070	3,000.00	115,745.000
C. R. & Q.—A. R. & D. M. & R. R.	4.225	113,670.25	480,236.806
C. R. & Q.—D. M. & K. C.	10.125	9,045.25	91,674.608
C. G. W.—Southern Division	7.428	6,200.25	46,188.117
C. R. I. & P.—Iowa Division	29.022	7,652.25	222,811.818
C. R. I. & P.—D. M. & I. & W.	27.720	7,652.25	212,196.592
C. R. I. & P.—Keokuk & D. M.	7.660	7,652.25	58,416.235
Des Moines Terminal Ry.	17.140	2,652.25	45,361.565
Iowa Transfer Ry.	920	45,000.00	41,850.000
Fl. Dodge, D. M. & St. R. R.	210	48,000.00	10,060.000
Des Moines City Railway	20.450	4,000.00	81,800.000
	21.304	7,652.25	163,023.534
	3.910	4,000.00	15,640.000
Pottawattamie			
C. R. & Q.—R. O. & A.	188.943		1,808,499.877
C. R. & Q.—R. O. & A.	1.906	9,045.25	17,254.319
C. R. & Q.—R. C. St. J. & C. B.	5.214	9,045.25	47,045.250
C. G. W.—St. C. & Ft. D.—West Division	3.280	9,045.25	29,664.670
C. M. & St. P.—Iowa Division	28.373	7,200.25	207,981.183
C. & N. W.—Main Line	26.590	8,154.50	216,828.155
C. R. I. & P.—Iowa Division	9.080	9,613.00	87,293.780
C. R. I. & P.—Hawarion Branch	45.290	7,652.25	346,570.420
C. R. I. & P.—Cannon Branch	1.160	7,652.25	8,870.810
Dubuque & S. C.—Omaha Division	17.720	7,652.25	135,474.392
Omaha Bridges & Terminal	19.290	7,652.25	151,227.750
Union Pacific Ry.—Union Ave.	360	14,018.00	5,000.000
Walsh Ry.—Omaha & St. L.	2.960	11,745.25	34,413.210
	11.220	5,024.00	56,369.280
Poweshiek			
C. & N. W.—Ottumwa, Cedar Falls & St. Paul	96.050		673,491.414
C. R. I. & P.—Iowa Division	27.220	9,613.00	261,781.990
C. R. I. & P.—Iowa Division	23.890	7,432.25	176,386.302
C. R. I. & P.—Sioux City	6.500	7,652.25	49,739.623
M. & St. L.—Eastern Division	11.460	4,518.25	51,545.325
M. & St. L.—Newton Branch	22.910	4,518.25	103,513.107
	.080		361.460
Ringgold			
C. B. & Q.—I. M. A. & S.	79.620		680,905.257
C. B. & Q.—H. & S.	28.642	9,045.25	259,074.050
C. G. W.—Southern Division	27.260	9,045.25	246,645.877
	25.890	7,230.25	175,185.644

TABLE NO. 4—Continued.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Ind.	107,530		968,862,625
C. & N. W.—D. M. Division—Storm Lake Branch	19,150	8,154.50	156,136,673
C. & N. W.—Maple River Branch	54,650	9,613.00	519,294,200
C. & N. W.—Boyer Valley	6,830	9,613.00	65,652,790
C. & N. W.—Toledo & N. W.	8,370	9,613.00	82,362,410
Dubuque & S. C.—Omaha Division	18,960	7,668.73	145,289,500
Iowa	156,090		1,082,039,221
C. M. & St. P.—Davenport & N. W.	25,290	8,154.50	206,227,365
C. M. & St. P.—Maple River Branch	7,800	8,154.50	63,809,190
C. M. & St. P.—Maquokette Branch	14,950	8,154.50	122,745,450
C. R. I. & P.—Iowa Division	19,770	7,652.35	150,377,882
C. R. I. & P.—Southwestern Division	17,100	7,652.35	130,202,225
C. R. I. & P.—C. R. & Clinton	23,640	7,652.35	180,200,806
C. R. I. & P.—Davenport, Iowa & Dakota	13,650	7,652.35	104,432,212
Davenport, R. I. & N. W.	24,790	7,023.75	174,118,782
Clinton, Davenport & Maquokette	21,000	4,000.00	124,240,000
Ishley	95,794		732,945,965
C. G. W.—M. C. & Ft. D.—West Division	9,940	1,025.00	4,940,000
C. M. & St. P.—Iowa Division	32,814	7,330.25	240,534,823
C. & N. W.—Iowa & S. W.	8,150	8,154.50	186,278,815
C. & N. W.—Iowa & S. W.	18,720	9,613.00	179,878,815
C. R. I. & P.—Iowa Division	6,420	7,652.35	49,127,443
C. R. I. & P.—Harris Branch	10,720	7,652.35	82,108,642
Miss.	147,480		1,423,388,902
C. M. & St. P.—Ia. & Dak.	29,080	8,154.50	237,122,860
C. M. & St. P.—St. C. & Dak.	15,870	8,154.50	137,996,415
C. & N. W.—Toledo & N. W.	35,980	9,613.00	337,031,700
C. & N. W.—Hawarden Branch	7,630	9,613.00	73,437,190
C. St. P., M. & O.—Main Line	22,090	14,118.75	311,883,187
Dubuque & S. C.—Sioux Falls	7,080	7,658.75	54,294,750
Great Northern Ry.	27,300	9,900.00	239,350,000
C. & N. W.—Toledo & N. W. Branch	2,470	9,613.00	22,782,810
Nebr.	142,083		1,065,830,701
C. M. & St. P.—Iowa Division	24,660	8,154.50	201,009,970
C. & N. W.—Main Line	24,230	9,613.00	232,922,900
C. & N. W.—D. M. & Minn.	32,720	9,613.00	314,342,490
C. R. I. & P.—St. P. & K. C.	29,813	7,652.35	218,903,829
M. & St. L.—Story City Branch	19,280	4,818.25	88,241,422
Fl. D., D. M. & Southern	19,320	4,000.00	77,280,000
Texas	138,903		1,301,051,663
C. M. & St. P.—Southern Division	12,626	7,330.25	92,551,726
C. M. & St. P.—Iowa Division	26,410	8,154.50	215,209,345
C. & N. W.—Main Line	23,840	9,613.00	249,363,428
C. & N. W.—Ottumwa, Cedar Falls and St. Paul	1,110	9,613.00	1,057,430
C. & N. W.—Iowa, Minn. & N. W.	30,310	9,613.00	291,379,020
C. & N. W.—Toledo & N. W.	22,140	9,613.00	212,321,328
C. R. I. & P.—Pacific Division	18,170	7,652.35	139,041,382
Texas & Toledo Ry.	3,497	1,900.00	5,245,500
Taylor	60,787		529,922,628
C. B. & Q.—Crosion Branch	28,008	9,945.25	253,339,262
C. B. & Q.—H. & S.	27,000	9,945.25	244,221,780
C. G. W.—Southern Division	5,779	7,330.25	42,364,584
Utah	66,039		588,387,121
C. B. & Q.—R. R.	24,779	9,945.25	224,132,249
C. B. & Q.—Crosion Branch	10,742	9,945.25	97,164,653
C. B. & Q.—C. & N.	7,522	9,945.25	71,636,470
C. G. W.—Southern Division	22,596	7,430.25	168,634,229
Van Buren	80,260		672,266,098
C. B. & Q.—Madison Branch	14,720	9,945.25	133,146,080
C. B. & Q.—C. R. & K. C.	27,380	9,945.25	247,296,882
C. R. I. & P.—Rockhill to D. M.	33,680	7,652.35	257,498,216
C. R. I. & P.—Keosauqua Branch	4,480	7,652.35	34,433,123

TABLE NO. 4—Continued.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Wapello	116,720		926,233,406
C. B. & Q.	26,725	9,945.25	241,716,215
C. M. & St. P.—Keosau Branch	28,800	8,154.50	235,707,970
C. M. & St. P.—Maquokette Branch	12,780	8,154.50	113,263,913
C. R. I. & P.—Southwestern	7,370	7,652.35	60,223,370
C. R. I. & P.—Keosau to Des Moines	29,570	7,652.35	226,327,862
M. & St. L.—Eastern Division	9,000	4,318.25	45,182
Walsh Ry.—Main Line	9,803	3,024.00	49,250,272
Warren	112,130		931,878,848
C. B. & Q.—R. R. & D. M.	7,096	9,945.25	49,612,244
C. B. & Q.—C. D. M. & S.	21,439	9,945.25	183,921,114
C. B. & Q.—D. M. & K. C.	27,357	9,945.25	247,450,904
C. G. W.—Southern Division	19,787	7,330.25	115,722,656
C. R. I. & P.—D. M., Indianola	25,520	7,652.35	202,977,670
C. R. I. & P.—St. P. & K. C. Division	13,339	7,652.35	102,234,680
Washington	128,449		996,802,724
C. B. & Q.—R. & N. W.	13,014	9,945.25	117,714,882
C. B. & Q.—B. & A. W.	13,875	9,945.25	126,902,843
C. M. & St. P.—Maquokette Branch	26,200	8,154.50	213,144,900
C. R. I. & P.—Southwestern	24,100	7,652.35	184,419,225
C. R. I. & P.—Maquokette Division	4,310	7,652.35	32,981,197
C. R. I. & P.—Iowa City & Western	21,010	7,652.35	160,772,772
C. R. I. & P.—Oskaloosa Division	14,250	7,652.35	109,084,862
M. & St. L.—Eastern Division	11,090	4,318.25	52,318,242
Wayne	94,133		779,039,838
C. B. & Q.—Chariton Branch	6,803	9,945.25	62,348,908
C. B. & Q.—K. & W.	29,860	9,945.25	270,091,165
C. M. & St. P.—R. C. Division	14,960	8,154.50	121,991,320
C. R. I. & P.—Southern	37,760	7,652.35	212,426,660
C. R. I. & P.—St. P. & K. C.	16,860	7,652.35	112,181,985
Webster	234,022		1,412,988,763
C. G. W.—M. C. & Ft. D.—West	47,721	7,330.25	203,275,162
C. G. W.—Lahar Branch	15,721	7,330.25	115,488,767
C. & N. W.—Toledo & N. W.	20,990	9,613.00	249,553,460
C. R. I. & P.—Gowrie & N. W.	8,410	7,652.35	64,251,172
Dubuque & Sioux City	27,340	7,668.75	209,993,625
Dubuque & Sioux City—Omaha	5,070	7,658.75	45,782,437
M. & St. L.—Main Line	33,280	4,318.25	143,602,460
M. & St. L.—D. M. & Ft. D.	31,850	4,318.25	143,906,262
Fl. D., D. M. & Southern	67,810	4,000.00	229,240,000
Winneshiek	56,640		465,376,250
C. & N. W.—Iowa, Minn. & N. W.	11,440	9,613.00	109,972,720
C. R. I. & P.—C. R. I. & N.	21,290	7,652.35	163,016,462
C. R. I. & P.—Lakota Division	4,820	7,652.35	37,049,070
C. M. & St. L.—Main Line	20,990	4,518.25	94,828,967
Winnick	82,900		661,442,220
C. M. & St. P.—Iowa & Dak.	39,750	8,154.50	323,986,275
C. M. & St. P.—Dav. & N. W.	2,470	8,154.50	20,141,815
C. M. & St. P.—Iowa & Minn.	17,230	8,154.50	140,302,635
C. M. & St. P.—Decorah Branch	4,820	9,945.25	47,949,295
C. R. I. & P.—Milwaukee	1,000	7,652.35	8,111,385
C. R. I. & P.—Chicago, Des Moines and Minnesota	22,940	7,652.35	175,442,815
Woodbury	149,129		1,318,320,675
C. M. & St. P.—Sioux City Branch	31,990	8,154.50	260,617,820
C. M. & St. P.—St. C. & Dak.	5,630	8,154.50	45,909,825
C. & N. W.—Maple River Branch	4,510	9,613.00	424,622,790
C. & N. W.—Sioux City Pas. Br.	22,320	9,613.00	214,562,180
C. St. P., M. & O.—Main Line	9,000	14,118.75	127,082,120
Dubuque & Sioux City Ry.	7,120	7,668.75	49,922,750
Dubuque & S. C.—Omaha Branch	25,940	7,652.35	198,972,875
Great Northern Ry.	6,800	9,900.00	65,075,600
C. & N. W.—Hawarden Branch	1,450	9,613.00	14,299,280
Sioux City Bridge Co.	780	8,000.00	6,212,000
Sioux City Terminal Co.	2,050	10,000.00	20,500,000

TABLE NO. 4—Continued.

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Worth.....	62,447		461,524,206
C. G. W.—M. C. & Ft. D.....	16,557	7,230.25	122,099,974
C. M. & St. P.—Austin Branch.....	11,280	8,154.50	91,982,760
C. & N. W.—Iowa, Miss. & N. W.....	13,790	9,613.00	132,467,140
C. E. I. & P.—Missoury Division.....	6,800	7,682.25	52,035,300
M. & St. L. Ry.—Main Line.....	340	4,518.25	1,536,205
M. & St. L.—Eastern Division.....	13,590	4,518.25	61,493,917
Wright.....	130,118		979,045,456
C. G. W.—M. C. & Ft. D.—West Division.....	33,426	7,230.25	245,020,956
C. G. W.—Oelwein-Clarion.....	12,262	7,330.25	89,882,325
C. & N. W.—Toledo & N. W.....	23,526	9,613.00	229,279,660
C. E. I. & P.—C. R. I. P. & N.....	45,040	7,682.25	344,957,540
M. & St. L.—Belmond Branch.....	15,540	4,518.25	70,212,950
Totals.....	10,380,995		\$81,645,198,870

TABLE NO. 5—CLASSIFICATION

The following is the classification of Railways doing business in Iowa as classified by the Executive Council August 12, 1922, under the provisions of Chapter 75, Acts of the Thirtieth General Assembly of Iowa, and Section 2077 of the Supplement to the Code as amended by Chapter 127, Acts of the Thirty-seventh General Assembly:

CLASS "A" RAILROADS.

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

CLASS "B" RAILROADS.

Charles City Western Railway Co.
 Muscatine, Burlington & Southern Railway.
 Oskaloosa & Huxton Electric Railway Company.
 Tama & Toledo Railroad Company.

CLASS "C" RAILROADS.

Albia Light and Railway Co.
 Atlantic Northern Railway.
 Colfax Northern Railway.
 Davenport, Rock Island & North Western Railway.
 Des Moines Terminal Railway Company.
 Des Moines Union Railway Company.
 Manchester & Oneida Railway Company.
 Sioux City Terminal Railway.
 Taber & Northern Railway Company.

TABLE NO. 6—RAILWAY EARNINGS AND TAXES
Abstract of Reports of Railway Companies for the Year Ending December 31, 1921.

Name of Road	Miles of track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa		Per mile	Paid in Iowa
		Total	Per mile	Total	Per mile	Total	Per mile		
1— ^(a) Atchafalaya, ^(b) Estimated	19,800	\$ 1,820,328	892,325	\$ 1,260,574	632,383	\$ 119,384	86,012	\$ 53,788	
2—Atlantic Northern Railway Co.	17,070	46,884	2,735	45,228	2,649	1,464	86	2,258	
3—Chicago, Burlington & Quincy Ry.	1,865,662	18,869,688	15,905	16,359,860	12,138	2,429,228	1,770	937,698	
4—Chicago & North Western Ry.	1,429,470	14,477,375	12,725	13,207,650	10,225	2,782,225	2,100	1,139,811	
5—Chicago & North Western Ry.	1,629,660	16,355,535	12,550	22,962,564	19,239	7,133,971	922	1,279,698	
6—Chicago, Rock Island & Pac. Ry.	2,392,335	25,355,510	21,862	32,962,167	20,239	2,393,403	1,476	1,312,554	
7—Chicago, Rock Island & Pac. Ry.	2,392,335	30,335,023	12,782	27,942,105	12,657	2,105,919	1,285	1,312,554	
8—Columbia, Missouri & O. Ry.	4,933	26,019	2,856	49,385	7,153	22,960	3,327	1,542	
9—Davenport, E. I. & N. W.	33,910	55,668	1,363	30,690	1,058	22,978	678	22,675	
10—Des Moines Terminal Co.	1,000	4,095	14,092	16,567	1,286	4,328	3,794	187,478	
11—Des Moines Terminal Co.	4,220	14,095	14,092	16,567	1,286	4,328	3,794	187,478	
12—Dubuque & Sioux City R. R.	716,960	11,747,277	16,384	11,916,312	16,050	168,955	238	425,562	
13—Great Northern Ry.	1,010	88,794	12,700	89,350	11,468	119,244	332	1,459	
14—Great Northern Ry.	8,068	26,679	3,323	22,194	2,765	4,484	539	1,227	
15—Missouri & St. Louis R. R.	799,620	8,160,415	10,180	7,656,097	9,575	484,318	606	318,164	
16—Manchester & Deshails Ry.	47,800	189,783	3,970	320,028	6,695	130,244	2,735	18,275	
17—Missouri, Pacific & Southern R. R.	4,500	500	1	1	1	1	1	8,692	
18—Owens Bridge and Terminal Ry.	2,099	263,042	147,835	289,678	141,205	13,366	6,330	3,455	
19—Sioux City Bridge Co.	8,790	38,090	4,402	33,456	3,854	5,254	598	1,013	
20—Tabor & Northern Ry.	3,780	221,743	58,662	310,448	82,129	88,705	23,467	89,537	
21—Tabor & Northern Ry.	262,870	1,856,674	9,024	2,685,219	13,138	854,945	4,114	67,883	
22—Wabash Railroad	9,847,878	148,723,181	875,102	139,636,556	114,179	99,686,623	9223	16,386,295	
State totals and averages	10,000	\$ 29,031	\$ 2,900	\$ 32,894	\$ 3,280	\$ 144,305	\$ 2,803	\$ 4,821	
INTERURBAN LINES	44,650	484,121	10,943	329,278	7,610	144,305	82,233	18,269	
1—Albia Light & Ry. Co.	21,940	470,122	21,428	370,981	16,869	99,151	4,319	20,837	
2—Cedar Rapids & Marion City Ry. Co.	10,000	29,031	2,900	32,894	3,280	144,305	2,803	4,821	
3—Cedar Rapids & Marion City Ry. Co.	44,650	484,121	10,943	329,278	7,610	144,305	82,233	18,269	
4—Clinton, Western Ry. Co.	55,820	55,937	3,566	72,794	3,137	10,293	183	16,479	
5—Clinton, Western Ry. Co.	58,320	386,296	6,178	292,683	5,159	62,313	1,668	16,479	
6—Des Moines City Ry. Co.	3,910	75,253	19,246	69,050	17,652	6,233	1,094	7,207	
7—Des Moines City Ry. Co.	149,320	2,035,338	13,549	1,727,716	11,859	311,552	2,091	66,546	
8—Des Moines, D. M. & Southern R. R.	1,940	101,750	6,003	163,843	5,130	27,907	1,574	7,838	
9—Jensen Southern Utilities Co.	31,940	101,750	6,003	163,843	5,130	27,907	1,574	7,838	
10—Maum City & Clear Lake R. R. Co.	16,060	222,666	13,853	159,000	9,396	72,000	4,487	12,369	
11—Maum City & Clear Lake R. R. Co.	3,467	11,967	3,422	22,736	6,907	1,231	238	1,725	
12—Treas & Toledo R. R. Co.	3,467	11,967	3,422	22,736	6,907	1,231	238	1,725	
13—Waterloo, Cedar Falls & Norwalk Ry.	108,310	857,457	7,917	759,006	6,925	107,451	10,759	74,413	
Totals for the State	853,117	\$ 5,343,995	\$ 10,023	\$ 4,452,795	\$ 5,333	\$ 891,446	\$ 1,073	\$ 693,107	

^(a)Included in reports of Chicago, Milwaukee & St. Paul Ry. Co. and Wabash Ry. Co.

^(b)Included in report of Dubuque & Sioux City Ry. Co.

^(c)Included in reports of C. R. & Q. C., R. I. & P., D. M. & Western; M. & St. L., and Wabash R. R.'s.

^(d)Included in the report of Dubuque & Sioux City Ry. Co.

^(e)Estimated in reports of C. R. & Q. C., St. L. & O. Ry. Co.

TABLE NO. 7—RAILROAD BUSINESS
Abstract of Reports of Railway Companies for Entire System for the Year Ending December 31, 1921.

Name of Road	Miles of main track for system	Gross Earnings for System		Operating Expenses for System		Net Earnings or Loss for System		Taxes paid in 1921
		Total	Per mile	Total	Per mile	Net Earnings		
						Total	Per mile	
1—Archieon, Tonka & Smeets Fr. Ry.	8,823,230	\$ 141,461,694	521,637	\$ 144,492,113	\$ 10,233	\$ 7,899,382	\$5,494	\$13,699,706.88
2—Chicago, Burlington & Quincy Ry.	9,040,500	196,712,627	18,331	28,789,282	11,495	1,022,263	4,721	9,377,015.32
3—Chicago Great Western Ry.	1,407,376	25,801,627	18,331	28,789,282	11,495	1,022,263	4,721	8,310,728.37
4—Chicago & North-Western Ry.	146,552,160	14,330,340	17,267,002	12,477,328	10,335	18,695,138	1,823	8,418,820.00
5—Chicago, Rock Island & Pacific Ry.	7,661,610	122,664,648	17,310,110	109,538,428	10,335	13,684,018	1,866	5,478,401.18
6—Denver & North Pacific Ry.	1,679,360	28,137,408	16,735	24,392,314	14,323	3,143,093	2,233	1,282,781.31
7—Illinois Central operating:	41,096	97,212	2,366	38,077	1,413	39,135	362	39,134.80
Delaware & Susquehanna Ry. Co. and								
8—Grand Northern Ry.	4,769,480	143,990,078	30,002	118,328,815	24,633	25,661,263	5,347	9,316,700.76
9—Great Northern Ry.	1,136,170	16,171,727	10,153	9,491,390	11,628	18,137,638	2,544	8,336,273.96
10—Missouri & St. Louis R. R.	1,535,170	16,178,971	31,666	77,612,039	21,434	37,171,960	10,263	8,728,002.54
11—North Pacific Ry.	3,665,270	59,317,092	29,673	56,596,109	25,268	8,711,923	4,363	1,892,781.31
12—Wagon Railroad	1,995,090	29,317,092	14,726	10,300,000	5,200	10,300,000	1,000	1,000,000.00
Totals and averages:	96,887,386	\$1,274,074,940	\$19,103	\$1,002,975,728	\$15,536	\$311,009,481	\$3,625	\$74,982,647.44

TABLE NO. 8—REPORTS BY YEARS
Comparative Statement of Taxable Valuations of Railroad Property, Earnings and Taxes Reported in the State of Iowa for the Year 1889 to 1922, Inclusive.

Date Reported	Miles of Road	Taxable Value		Gross Earnings		Net Earnings or Loss		Taxes Paid
		Total	Per mile	Total	Per mile	Total		
						Total	Per mile	
1889	8,396	\$43,271,698	\$5,714	\$69,365,694	\$ 4,390	\$ 9,515,947	\$1,147	\$1,194,837.00
1890	8,377	44,508,608	5,319	37,659,553	4,322	10,986,373	1,312	1,345,344.00
1891	8,401	44,699,137	5,316	44,416,685	4,810	12,925,800	1,503	1,250,224.00
1892	8,427	44,879,689	5,322	45,634,073	5,029	12,467,668	1,470	1,465,724.00
1893	8,451	44,376,242	5,242	35,874,444	4,250	10,365,300	1,222	1,355,625.00
1894	8,475	44,331,311	5,229	37,633,415	4,438	12,975,997	1,451	1,377,678.00
1895	8,499	44,438,782	5,244	41,335,093	4,877	15,401,434	1,582	1,383,968.00
1896	8,518	44,550,139	5,230	46,292,993	5,454	15,332,088	1,822	1,408,651.00
1897	8,538	47,077,808	5,502	52,354,917	6,067	15,094,073	1,916	1,429,331.00
1898	8,558	47,141,313	5,514	58,466,355	6,357	17,134,102	2,007	1,451,496.45
1899	8,577	47,190,189	5,549	56,076,813	6,018	16,469,079	1,766	1,461,492.87
1900	8,597	47,255,553	5,554	57,396,348	5,837	15,345,274	1,666	1,474,862.35
1901	8,617	47,319,159	5,557	62,792,307	6,342	15,236,533	1,964	1,486,531.74
1902	8,637	47,382,755	5,562	63,785,807	6,403	15,236,533	1,964	1,498,234.86
1903	8,657	47,446,351	5,567	64,779,307	6,464	15,236,533	1,964	1,510,936.98
1904	8,677	47,509,947	5,572	65,772,807	6,525	15,236,533	1,964	1,523,639.10
1905	8,697	47,573,543	5,577	66,766,307	6,586	15,236,533	1,964	1,536,341.22
1906	8,717	47,637,139	5,582	67,760,807	6,647	15,236,533	1,964	1,549,043.34
1907	8,737	47,700,735	5,587	68,755,307	6,708	15,236,533	1,964	1,561,745.46
1908	8,757	47,764,331	5,592	69,749,807	6,769	15,236,533	1,964	1,574,447.58
1909	8,777	47,827,927	5,597	70,744,307	6,830	15,236,533	1,964	1,587,149.70
1910	8,797	47,891,483	5,602	71,738,807	6,891	15,236,533	1,964	1,599,851.82
1911	8,817	47,955,079	5,607	72,733,307	6,952	15,236,533	1,964	1,612,553.94
1912	8,837	48,018,675	5,612	73,727,807	7,013	15,236,533	1,964	1,625,256.06
1913	8,857	48,082,271	5,617	74,722,307	7,074	15,236,533	1,964	1,637,958.18
1914	8,877	48,145,867	5,622	75,716,807	7,135	15,236,533	1,964	1,650,660.30
1915	8,897	48,209,463	5,627	76,711,307	7,196	15,236,533	1,964	1,663,362.42
1916	8,917	48,273,059	5,632	77,705,807	7,257	15,236,533	1,964	1,676,064.54
1917	8,937	48,336,655	5,637	78,700,307	7,318	15,236,533	1,964	1,688,766.66
1918	8,957	48,400,251	5,642	79,694,807	7,379	15,236,533	1,964	1,701,468.78
1919	8,977	48,463,847	5,647	80,689,307	7,440	15,236,533	1,964	1,714,170.90
1920	8,997	48,527,443	5,652	81,683,807	7,501	15,236,533	1,964	1,726,873.02
1921	9,017	48,591,039	5,657	82,678,307	7,562	15,236,533	1,964	1,739,575.14
1922	9,037	48,654,635	5,662	83,672,807	7,623	15,236,533	1,964	1,752,277.26

TABLE NO. 9—EQUIPMENT CARS—Continued

Names of Companies	Actual value of Cars	Taxable value	Amount of Tax
Marsh Refrigerator Service Co., 915 Chestnut St., Milwaukee, Wis.	54.00	13.50	1.28
Menasha Wooden Ware Company, Menasha, Wisconsin	167.00	15.40	1.42
Midwest Refining Co., First National Bank Bldg., Denver, Colo.	2,800.00	700.00	66.00
Mineral Point Zinc Company, 1111 Marquette Bldg., Chicago, Ill.	800.00	200.00	19.06
Minnesota Lined Oil Company, Minneapolis, Minn.	400.00	100.00	9.31
Morris & Company Refrigerator & Tank Line, U. S. York, Chicago, Ill.	15,300.00	3,825.00	364.52
Mutual Oil Company, Kansas City, Mo.	382.40	90.80	8.40
Mutual Refining Co., Warren, Pa.	22.50	5.60	0.50
National Zinc Company, Inc., 41 Broadway, New York, N. Y.	800.00	200.00	19.06
North American Oil & Refining Corporation, 1107 Colcord Bldg., Oklahoma City, Okla.	15,200.00	3,800.00	362.14
Northern Lined Oil Co., 124 Second St., Minneapolis, Minn.	800.00	200.00	19.06
Northern Refrigerator Car Co., Oudaly, Wisconsin	231.60	57.92	5.52
Oils Valley Refining Company, St. Marys, W. Va.	303.20	125.80	11.99
Oklahoma State Refining Company, Enid, Oklahoma	8,560.00	2,140.00	201.94
Omaha Alkali Milling Company, Omaha, Nebraska	400.00	100.00	9.53
Pacific Fruit Express Company, San Francisco, Cal.	180,000.00	45,000.00	4,298.50
Perdue Transit Line, operated by the National Pipe Line Company, Cleveland, Ohio	6,400.00	1,600.00	152.48
Penn American Refining Company, Oil City, Pa.	331.20	122.80	12.65
Pennsylvania Tank Line, Lock Drawer 544, Sharon, Pennsylvania	948.80	237.20	22.60
Philadelphia Quarts Co., 121 South Third St., Philadelphia, Pa.	400.00	100.00	9.53
Philippine Vegetable Oil Co., Inc., Manila, P. I.	1,000.00	400.00	38.12
Phillips Petroleum Company, Bartlesville, Oklahoma	400.00	100.00	9.53
Piero Oil Corporation, 23 Broad St., New York, N. Y.	22,576.00	5,644.00	537.87
Pittsburgh Hy-Products Coke Company, Union Arcade Bldg., Pittsburgh, Pa.	4,602.00	1,150.00	109.30
Proctor and Usable Transportation Company, Cincinnati, Ohio	329.60	82.40	7.85
Producers & Refiners Corporation (Pan American Refining Company) 200 Wexley Bldg., Chicago, Ill.	17,544.00	4,386.00	417.56
Producers and Refiners Corporation, Box 1454, Tulsa, Okla.	18,000.00	4,500.00	428.85
Prouty Bowler Soap Co., Des Moines, Iowa	800.00	200.00	19.06
Pure Oil Co., 246-252 No. High St., Columbus, Ohio	45,000.00	11,250.00	1,072.11
Rogers Brown Transportation Company, 2900 Knap Ave., Seattle, Wash.	288.00	72.00	6.86
Ronana Petroleum Corporation, St. Louis, Mo.	2,000.00	500.00	47.63
St. Louis Independent Parking Company, 3813 Channing Ave., St. Louis, Mo.	600.00	150.00	14.29
St. Louis Oil & Refining Co., El Dorado, Kansas	2,400.00	600.00	57.18
Saprola Refining Company, Saprola, Okla.	15,888.00	3,972.00	378.53
Schenectady Company, Selwyn, N. Y.	800.00	200.00	19.06
Seneca Oil Works, Warren, Pa.	890.00	224.00	21.35
Shaffer Oil & Refining Co., 208 S. LaSalle St., Chicago, Ill.	16,800.00	4,200.00	400.20
Shell Company of California, 345 Sansome St., San Francisco, Cal.	1,064.00	266.00	25.25
Singular Refining Company, 111 West Washington St., Chicago, Ill.	200,400.00	6,640.00	628.98
Southern Cotton Oil Company, 120 Broadway, New York, N. Y.	256.00	64.00	6.10
Spencer Kellogg and Sons, Inc., Buffalo, N. Y.	2,400.00	600.00	57.18
Standard Tank Car Company, Sharon, Pa.	171,400.00	43,000.00	4,155.00
Swift Refrigerator Transportation Company, Union Stock Yards, Chicago, Ill.	7,950.00	1,987.50	189.40
Taylor, Lowenstein & Company, Mobile, Alabama	200.00	50.00	4.76
Texas Company, Houston, Texas	32,900.00	8,400.00	800.32
Tidal Refining Company, Tulsa, Oklahoma	19,200.00	4,800.00	457.44
Tidal-Western Oil Corporation, Tulsa, Oklahoma	4,000.00	1,000.00	95.20
Transcontinental Company, 222 Fourth Ave., Pittsburgh, Pa.	2,800.00	700.00	66.71
Union Oil Company of California, Union Oil Bldg., Los Angeles, Cal.	200.00	50.00	4.76
Union Petroleum Company, Wilshire Bldg., Philadelphia, Pa.	800.00	200.00	19.06
Union Refrigerator Transit Company, Station C, Green Bay Road, Milwaukee, Wis.	8,668.00	2,172.00	206.99
Union Tank Car, Jersey City, N. J.	130,200.00	33,000.00	3,192.94
United Refining Company, Warren, Pa.	800.00	200.00	19.06
U. S. Industrial Alcohol Company, 27 William St., New York City, N. Y.	12,800.00	3,200.00	304.96
Wabasha Oil Company, Milwaukee, Wis.	800.00	200.00	19.06
Warren Refining Company, Warren, Pa.	1,200.00	300.00	28.29
Waverly Oil Works Company, 140 S. E. Pittsburg, Pa.	800.00	200.00	19.06
Western Industries Co., Agnew, Cal.	200.00	50.00	4.77
White Oil Corporation, 60 Broad St., New York City, N. Y.	8,800.00	2,200.00	209.66
White Star Refining Company, 5630 Avery Ave., Detroit, Mich.	140.00	35.00	3.31
White Star Lines, 1100 South Ashland Ave., Chicago, Ill.	14,000.00	3,500.00	333.62
Total			80,823.81

TABLE NO. 10—AMERICAN RAILWAY EXPRESS COMPANY

Statement of Assessment of Express Property as Fixed by the Executive Council July 24, 1922

County	Mileage	Aggregate Assessment
Adair	37,304	\$1,190.33
Adams	29,982	955.56
Albany	54,700	2,070.60
Albany	149,880	4,796.16
Albion	34,694	1,110.21
Albion	101,320	3,242.24
Albion	153,854	4,987.33
Albion	122,820	3,900.24
Albion	90,477	2,901.26
Albion	70,393	2,322.38
Albion	96,060	3,072.92
Albion	104,983	3,355.62
Albion	133,398	4,224.74
Albion	119,228	3,815.23
Albion	71,152	2,276.86
Albion	88,550	2,833.60
Albion	144,645	4,620.28
Albion	97,210	3,020.72
Albion	38,966	1,283.71
Albion	46,420	1,485.44
Albion	110,120	3,521.84
Albion	132,280	4,222.96
Albion	177,620	5,683.84
Albion	159,052	5,088.06
Albion	122,560	3,921.52
Albion	65,446	2,094.27
Albion	106,712	3,304.76
Albion	109,092	3,490.94
Albion	77,976	2,495.23
Albion	50,070	1,602.24
Albion	123,236	3,946.75
Albion	73,930	2,365.76
Albion	132,201	4,220.43
Albion	94,490	2,984.80
Albion	100,322	3,402.30
Albion	70,403	2,232.00
Albion	78,800	2,425.60
Albion	105,432	3,365.60
Albion	70,380	2,231.82
Albion	81,200	2,604.48
Albion	128,700	3,876.40
Albion	148,853	4,763.30
Albion	114,229	3,655.33
Albion	75,611	2,420.19
Albion	39,601	1,249.95
Albion	89,890	2,876.48
Albion	60,280	1,792.16
Albion	57,850	1,810.20
Albion	90,800	2,873.60
Albion	126,566	4,090.09
Albion	87,832	2,801.66
Albion	81,225	2,512.94
Albion	95,800	3,065.00
Albion	133,090	4,024.99
Albion	80,800	2,529.12
Albion	159,696	5,110.27
Albion	129,200	4,042.40
Albion	96,647	3,002.60
Albion	89,955	2,728.34
Albion	110,400	3,322.80
Albion	82,245	2,700.84
Albion	159,217	5,084.94

TABLE NO. 10—AMERICAN RAILWAY EXPRESS COMPANY—
Continued

Counties	Mileage	Aggregate Assessment
Marion	122.547	3,921.50
Marshall	148.543	4,733.26
Mills	101.877	3,233.62
Mitchell	74.593	2,287.54
Monroe	113.700	3,638.40
Montgomery	112.311	3,392.55
Morgan	48.627	1,349.61
Murkine	129.270	4,138.64
O'Brien	96.320	2,888.64
Oceola	37.600	1,141.20
Page	301.512	3,248.28
Pala Alto	74.860	2,325.32
Plymouth	113.120	3,619.54
Polk	91.190	2,915.20
Pottawatomie	245.319	7,820.20
Poweshiek	188.940	6,046.26
Ramoth	96.013	3,072.42
Ringgold	79.869	2,525.50
Sar	107.530	3,440.96
Shelby	125.030	4,000.96
Shelby	35.794	1,095.41
Stone	145.110	4,545.32
Story	142.029	4,544.20
Tama	138.003	4,431.30
Taylor	92.747	1,945.14
Union	66.039	2,113.23
Van Buren	80.200	2,566.40
Wapello	116.756	3,708.19
Warren	112.159	3,360.00
Washington	128.483	4,111.46
Wayne	94.133	3,012.34
Webster	238.152	7,324.96
Winneshagen	58.500	1,873.00
Woodbury	82.900	3,654.72
Woodward	144.730	4,631.38
Worth	62.358	1,995.42
Wright	130.190	4,166.08
Totals	10,199,509	\$326,334.28

†The taxable value per mile was fixed at \$32.00.

TABLE NO. 11—TRANSMISSION LINES

Name of Company	Mileage	Taxable value per mile	Total taxable value
Adel Light & Power Company, F. C. Macy, Adel—	49.50	\$261.00	\$12,919.50
Dallas	2.50	.....	813.50
Madison	2.50	.....	813.50
Polk	.....	.....	.....
Total	56.50	.....	14,746.50
American Utilities, C. H. Walsh, Burlington—	12.75	230.00	2,187.50
Biglow, Minnesota, Municipal Transmission Co., Frank H. Fritz, Biglow, Minnesota	7.75	138.00	1,069.50
Black Hawk Transmission Co., Louis Klipping, Grandy Center—	2.50	100.00	250.00
Blue Ridge Electric Co., D. H. Marquardt, Van Meter—	2.50	240.00	624.00
Dallas	1.58	.....	379.20
Madison	.....	.....	.....
Total	4.18	.....	1,003.20
Britt Light & Power Co., L. M. Goodman, Britt—	23.50	168.00	4,284.00
Hancock	11.90	.....	1,932.00
Kossuth	.....	.....	.....
Total	37.00	.....	6,216.00
Belger Valley Electric Line, A. J. Chaplain, De Soto—	2.50	225.00	562.50
Dallas	3.00	.....	810.00
Madison	.....	.....	.....
Total	6.10	.....	1,372.50
Burlington Railway & Light Company, J. W. Walsh, Burlington—	7.00	140.00	980.00
Des Moines	37.50	.....	5,250.00
Kossuth	1.00	.....	140.00
Mahaska	6.00	.....	840.00
Poweshiek	.....	.....	.....
Total	51.50	.....	7,210.00
Burnside Electric Light & Power Co., H. W. Schwendemann, Burnside—	28.00	174.00	4,872.00
Webster	.....	.....	.....
Busey Electric Co., Grant Maddy, Busey—	3.00	101.00	303.00
Marion	1.00	.....	101.00
Monroe	.....	.....	.....
Total	4.00	.....	404.00
Calmar Electric Co., A. H. Latimer, Calmar—	26.00	265.00	6,880.00
Winneshagen	.....	.....	.....
Cambridge Light, Heat & Power Co., Roy Davis, Cambridge—	4.50	100.00	450.00
Story	.....	.....	.....
Citizen's Gas & Electric Co. of Council Bluffs, S. E. Schweitzer, Electric Bldg., Omaha, Neb.—	2.53	355.00	933.65
Pottawatomie	.....	.....	.....
Citizen's Gas Electric Co., H. B. Maynard, Waterloo—	62.94	470.00	29,581.80
Black Hawk	43.88	.....	21,568.30
Benton	70	.....	329.60
Buchanan	43.43	.....	25,112.10
Butler	4.64	.....	2,189.85
Cerro Gordo	2.06	.....	968.20
Chickasaw	22.41	.....	10,522.70
Floyd	37.86	.....	17,794.20
Franklin	7.00	.....	2,290.00
Grundy	.....	.....	.....
Total	330.92	.....	111,337.10

TABLE NO. 11—TRANSMISSION LINES—Continued

Name of Company	Mileage	Taxable value per mile	Total taxable value
Clinton, Davenport & Muscatine Railway, H. E. Weeks, Davenport— Clinton	5.13	250.00	1,282.50
Colfax Electric Light Co., M. G. Linn, Des Moines— Jasper	4.50	190.00	855.00
Collins Electric Line, C. E. Lookinbill, Maxwell— Story	4.00	120.00	480.00
Concord Electric Co., G. G. Lawson, Garner— Hancock	22.00	175.00	3,850.00
Consumer's Electric Co., A. H. Latimer, Calmar— Howard	18.82	200.00	3,764.00
Mitchell	2.18		434.00
Total	19.00		3,700.00
Creston Mutual Electric Light, Heat & Power Co., George B. Cornelius, Creston— Union	19.00	158.00	3,002.00
Cross Lights and Power Co., E. L. Carlson, Calmar— Webster	13.00	167.00	2,171.00
Dallas Country Line Company, Claude Shields, Dallas Center— Dallas	2.50	75.00	187.50
Denmark Telephone & Light Line, F. W. Little, Denmark— Law	10.00	200.00	2,000.00
Des Moines Electric Co., M. G. Linn, Des Moines— Jasper	30.00	400.00	12,000.00
Marion	9.04	3,850.00	34,850.00
Folk	28.32		11,228.00
Total	67.96		27,184.00
Dodge Township Electric Co., C. A. Pollard, Boone— Boone	6.17	167.50	1,033.47
Doran Nelson Electric Co., Geo. A. Nelson, Boone— Boone	.50	225.00	112.50
Dubuque Electric Co., O. H. Simons, Dubuque— Dubuque	7.60	145.00	1,102.00
Duncombe Light & Power, D. Mariels, Webster City— Hamilton	5.73	104.00	598.00
Eastern Iowa Electric Co., O. H. Simons, Dubuque— Delaware	4.00	287.00	1,150.40
Dubuque	61.50		14,811.40
Jackson	1.00		287.00
Total	66.50		16,249.80
East Laverne Light & Power Co., E. C. Marty, Laverne— Humboldt	.25	125.00	31.25
Kossuth	2.00		282.50
Total	2.25		293.75
Elader Light & Power Co., F. H. Schmidt, Elader— Clayton	34.00	100.00	3,400.00
Delaware	1.00		100.00
Total	35.00		3,500.00
Elkhart Farmers Electric Co., C. H. Gieseler, Elkhart— Folk	7.50	240.00	600.00
Emmet County Light & Power Co., P. H. Atwood, Armstrong— Emmet	29.00	245.00	9,305.00
Emmet Township Electric Co., A. S. Anderson, Estherville— Emmet	3.50	83.00	291.50

TABLE NO. 11—TRANSMISSION LINES—Continued

Name of Company	Mileage	Taxable value per mile	Total taxable value
Essex Light & Power, Oscar Nelson, Essex— Page	.75	66.67	50.00
Evergreen Mutual Electric Light & Power Co., Geo. M. Nelson, Gold- field— Humboldt	1.50	78.50	117.75
Wright	6.50		510.25
Total	8.00		628.00
Farmers Electric Light, Emanuel Anderson, Beulah— Boone	39.75	177.50	7,055.62
Greene			133.12
Webster	1.75		310.82
Total	42.25		7,499.56
Farmer's Electric Light & Power Ass'n, J. A. Anderson, Harcourt— Boone	1.00	128.00	128.00
Greene	3.50		687.50
Webster	7.00		875.00
Total	11.50		1,690.50
Farmer's Electric Light & Power, F. C. Colby, Sergeant Bluff— Woodbury	3.25		893.75
Farmer's Electric Light & Power Co., of Wall Lake Township, C. L. Stock, Lake View— Sac	3.00	90.00	450.00
Farmer's Electric Light of Wolf, J. C. Peterson, Ogden— Boone	22.00	170.50	3,751.00
Farmer's Electric Line No. 1, L. W. Hager, Grundy Center— Grundy	15.00	90.00	790.00
Farmer's Electric Line No. 2, Ethan J. Akin, Grundy Center— Grundy	12.75	30.00	382.50
Farmers Electric Transmission Line, A. Henderson, Paullina— O'Brien	32.50	107.50	3,493.75
Farmer's Mutual Light & Power Co., W. E. McGowan, Goldfield— Humboldt	13.00	72.75	945.75
Wright	7.00		509.25
Total	20.00		1,455.00
Fitzsimmons, Thomas A., Electric Line, T. A. Fitzsimmons, 137 S. La- Salle, Chicago, Ill.— Jefferson	14.00	400.00	5,600.00
Henry	12.00		4,800.00
Total	26.00		10,400.00
Fl. Dodge, Des Moines & Southern Railway, F. M. Johnston, Boone— Boone	1.80	745.90	1,342.62
Folk	1.70		1,268.03
Webster	4.50		3,356.33
Total	8.00		5,966.98
Fort Dodge Gas & Electric Co., Mark Anderson, Fort Dodge— Webster	6.55	517.00	3,386.35
Frank, Charles, Light & Power Co., Charles Frank, Jewett— Black Hawk	2.00	141.00	282.00
Deshusses	10.00		1,416.00
Total	12.00		1,698.00
Garfield Ridge Electric Co., Albert Abels, Garner— Hancock	8.50	121.00	786.50

TABLE NO. 11—TRANSMISSION LINES—Continued

Name of Company	Mileage	Taxable value per mile	Total taxable value
Garwin Electric Co., H. J. Williams, Garwin— Tama	1.50	150.00	225.00
Grant Township & County Line Transmission, W. J. Osgood, Sheldahl— O'Brien	1.25	115.40	144.25
Secor	3.35	605.83	605.83
Total	6.50		735.10
Grundy Center Electric Co., J. B. Calderwood, Grundy Center— Grundy	2.25	40.00	90.00
Hatch, H. C., Transmission, H. C. Hatch, George— Lyon	14.00	150.00	2,100.00
Onoda	8.00		1,280.00
Total	22.00		2,420.00
Henderson Light & Power Co., M. Henderson, Jewell— Hamilton	23.00	108.00	2,484.00
Hi-Line Light & Power, J. H. C. Jensen, Brayton— Audubon	5.00	200.00	1,000.00
Holland Electric Line No. 1, Earl M. Merritt, Grundy Center— Grundy	4.50	85.00	382.50
Holstein Service Company, H. G. Estrinkin, Holstein— Ia.	8.00	220.00	1,760.00
Hopkinton Electric Light & Power Plant, W. A. Milroy, Hopkinton— Delaware	14.50	100.00	1,450.00
Interstate Power Co. of Wisconsin, B. E. Simon, 327 La Salle St., Chicago, Ill.— Albion	39.94	392.00	15,421.28
Borhaman	9.18		3,598.56
Clayton	22.83		8,549.36
Fayette	1.33		521.36
Howard	.99		388.08
Winnechick	49.19		19,282.48
Total	122.86		48,161.12
Iowa City Light & Power Co., C. H. Meyer, Iowa City— Johnson	14.87	212.00	3,152.44
Iowa Electric Company, C. S. Woodward, Cedar Rapids— Adair	4.37	400.00	1,748.00
Buchanan	6.10		2,240.00
Cass	3.87		1,548.00
Cedar	10.37		4,148.00
Clinton	47.84		19,136.00
Delaware	41.40		16,560.00
Dubuque	.25		100.00
Urbairie	39.25		11,700.00
Iowa	43.40		19,780.00
Jackson	29.78		11,912.00
Jefferson	17.00		6,800.00
Johnson	15.52		6,208.00
Jones	97.31		39,594.00
Kewick	22.96		9,184.00
Manassah	2.25		1,000.00
Poweshiek	4.50		1,800.00
Secor	3.00		1,200.00
Van Buren	1.12		448.00
Washington	11.32		4,528.00
Total	398.81		159,524.00

TABLE NO. 11—TRANSMISSION LINES—Continued

Name of Company	Mileage	Taxable value per mile	Total taxable value
Iowa Falls Electric Co., C. S. Woodward, Cedar Rapids— Franklin	19.25	325.00	6,249.75
Grundy	16.40		5,520.00
Hamilton	32.32		10,260.00
Hancock	10.54		3,435.50
Harrison	35.08		11,491.00
Wright	21.35		6,938.75
Total	155.12		43,914.00
Iowa Gas & Electric Company, H. F. Durbyschire, Des Moines— Henry	56.50	250.00	14,125.00
Jefferson	4.00		1,000.00
Kewick	39.50		9,875.00
Washington	120.62		30,155.00
Total	220.62		35,155.00
Iowa Light, Heat & Power Co., Lindsey Hooper, 35 Congress St., Boston, Mass.— Audubon	9.00	211.00	1,899.00
Buena Vista	38.40		5,492.40
Calhoun	43.50		9,178.50
Carroll	36.25		7,648.75
Cherokee	13.50		2,848.50
Crawford	1.50		316.50
Eda	10.50		2,315.50
Jasper	29.00		6,229.00
O'Brien	13.00		2,745.00
Plymouth	40.50		8,945.50
Poweshiek	33.00		11,183.00
Sevier	33.00		11,183.00
Sioux	23.00		4,833.00
Total	364.15		76,835.65
Iowa Minnesota Power Co., E. K. Legendre, 110 So. Dearborn St., Chicago, Ill.— Kossuth	46.00	323.00	14,858.00
Winnebago	19.00		6,137.00
Total	65.00		20,995.00
Iowa Railway & Light Co., C. S. Woodward, Cedar Rapids— Bettish	63.39	330.00	22,188.50
Bocoe	26.89		9,411.50
Dallas	16.54		5,788.00
Greene	14.90		5,215.00
Grundy	19.27		6,744.50
Iowa	4.00		1,410.00
Jasper	24.16		1,956.00
Johnson	3.25		1,157.50
Jones	24.16		11,956.00
Lincoln	4.25		1,487.50
Madison	70.19		24,566.50
Manassah	63.94		22,379.00
Muscatine	5.80		2,030.00
Story	30.39		10,429.00
Tama	66.54		30,219.00
Total	423.88		148,338.00
Iowa River Light & Power Co., J. W. Campbell, Jr., Minneapolis, Minn.— Grundy	19.35	200.00	3,850.00
Hardin	37.25		7,450.00
Marshall	6.25		1,300.00
Total	62.75		12,550.00
Iowa Service Co. (Missouri Valley, Iowa Division), H. F. Bodner, Malvern— Harrison	83.50	180.00	15,447.50
Polk	2.50		450.00
Shelby	5.00		925.00
Total	91.00		16,822.50

TABLE NO. 11—TRANSMISSION LINES—Continued

Name of Company	Mileage	Taxable value per mile	Total taxable value
Iowa Service Co. (Malvern Light & Power Co.), H. F. Bohner, Malvern— Mills	30.50	185.00	5,642.50
Iowa Southern Utilities, E. F. Bulmahn, Des Moines—	42.25	245.00	10,351.25
Appanoose	62.87		15,402.15
Desator	2.25		551.25
Loess	9.75		2,386.75
Monette	35.00		12,475.00
Ringgold	9.50		2,327.50
Taylor	35.25		8,638.25
Wayne			
Total	216.87		53,121.15
Irvine Dunlavy Electric Co., R. A. West, Trier—	2.75	181.00	497.75
Benton	22.00		3,982.00
Tama			
Total	24.75		4,479.75
Kookok Electric Co., Lawrence E. Eustis, Kookok—	3.40	105.00	357.00
Lee			
Lamoni Electric Co., A. Carmichael, Lamoni—	25.00	96.00	2,400.00
Desator	2.25		218.00
Ringgold			
Total	27.25		2,618.00
Larson, Charles A., Electric Line, Chas. A. Larson, Spencer—	16.00	250.00	4,000.00
Clay	7.00		1,750.00
Dickinson			
Total	23.00		5,750.00
Laurens Electric Farm Line No. 2, P. A. Achenbrenner, Laurens—	4.00	218.75	875.00
Pocahontas			
Lee Electric Co., Rufus E. Lee, Omaha, Nebraska—	20.00	220.00	4,400.00
Adams	3.75		825.00
Montgomery	4.50		4,050.00
Page	27.50		5,610.00
Taylor	29.40		
Total	76.75		16,885.00
Lincoln Center Electric Line, E. W. Hasbrook, Grundy Center—	10.00	20.00	200.00
Grundy			
Lincoln Light & Power, O. P. Morton, Clarion—	6.50	260.00	1,690.00
Wright			
Lorimer Light & Power, J. F. Smith, Lorimer—	14.50	143.00	2,073.50
Union			
Louisiana County Power Co., R. L. Van Meter, Columbus Junction—	24.00	200.00	4,800.00
Louis	12.75		2,550.00
Muscatine			
Total	36.75		7,350.00
Ludgers Light & Power Co., Nels O. Olson, Otho—	17.00	172.00	2,924.00
Webster			
Loverne Sherman Light Co., Ardrie Sanford, Loverne—	10.30	148.00	1,524.40
Kossuth			
Maier Light & Power Co., J. J. Maier, Creston—	18.75	89.00	1,665.75
Clinton	5.13		646.57
Jackson			
Total	23.88		2,312.32
Marion County Electric, Herbert Bellamy, Knoxville—	27.75	157.50	4,370.50
Marion			

TABLE NO. 11—TRANSMISSION LINES—Continued

Name of Company	Mileage	Taxable value per mile	Total taxable value
Maxwell Electric, W. C. Enfield, Maxwell—	9.44	155.00	1,462.20
Story			
Mills County Power Co., W. C. Edmiston, Glenwood—	12.83	258.50	3,321.72
Mills			
Mainissippi River Power, J. D. McCaughey, Kosciusko—	8.25	672.00	5,544.16
Lee	21.38		21,087.26
Total	39.66		26,531.52
Modern Light & Power Co., W. A. Koster, Atkins—	18.50	216.00	3,996.00
Benton			
Mountain Lighting Co., H. E. Weeks, Mountain—	17.20	250.00	4,300.00
Muscatine	32.30		8,050.00
Scott			
Total	49.40		12,350.00
Najac Electric Co., W. A. L. Gillett, Ames—	10.40	250.00	2,600.00
Benton	5.62		1,405.00
Story			
Total	16.02		4,005.00
Nora Springs Light & Power Co., Hazel H. Coon, Hadd—	7.50	114.00	855.00
Cerro Gordo	4.50		513.00
Floyd			
Total	12.00		1,368.00
Northeastern Iowa Power Co., C. C. Miller, Clermont—	14.50	136.00	612.00
Benton	15.25		1,802.50
Burhanan	10.50		1,428.00
Chickasaw	24.00		3,264.00
Clayton	7.75		1,054.00
Delaware	116.00		15,776.00
Fayette	8.30		1,156.00
Wasson			
Total	184.30		25,092.00
Northern Iowa Gas & Electric Co., J. N. McCallum, 71 W. Monroe, Chicago, Ill—	7.00	248.00	2,436.00
Clay	7.80		2,714.40
Dickinson	20.75		10,701.00
Humboldt	4.25		1,478.00
Kossuth	40.00		14,128.80
Palo Alto	6.25		2,174.00
Pocahontas	13.25		4,611.00
Wright			
Total	109.90		38,245.20
North Glidden Electric Line, C. G. Briggs, Glidden—	3.50	70.00	245.00
Carroll			
North Prairie Electric Co., L. B. Balstead, West Liberty—	2.00	179.20	358.40
Cedar	1.00		179.20
Muscatine			
Total	3.00		537.60
North Star Electric Co., H. C. Allen, Ames—	2.50	164.00	410.00
Story			
Norwalk Light & Power Co., Fred F. Keithly, Dee Moines—	2.50	200.00	500.00
Polk	7.50		1,500.00
Warren			
Total	10.00		2,000.00

TABLE NO. 11—TRANSMISSION LINES—Continued

Name of Company	Mileage	Taxable value per mile	Total taxable value
Northwood Kennett Electric Co., H. Perry, Northwood— Worth	8.75	376.80	3,287.50
Noti, Fred, Electric Line, Fred Noti, Calumet— O'Brien	10.00	148.75	1,487.50
Ocheydas Electric Co., M. H. Philip, Ocheydas— Dickinson Oreola	3.16 19.77	145.00	458.25 2,866.45
Total	22.93		3,754.55
Oskoloun Traction & Light Co., M. G. Linn, Des Moines— Malaska Pawnee	20.04 5.20	240.00	4,800.00 1,248.00
Total	25.24		6,048.00
Otso Light & Power, W. H. Green, Otso— Walesher	2.50	459.00	1,147.50
Ottumwa Railway & Light Co., C. E. Fahney, Ottumwa— Jefferson Wapello	2.26 15.11	490.00	119.60 6,950.00
Total	17.37		7,070.20
Panther Electric Co., B. W. Benfall, Adel— Dallas	10.12	222.00	2,248.50
People's Electric Light & Power, H. B. Meier, Boston— Boone	33.75	187.50	4,431.12
People's Electric Light & Power Co., H. E. Waska, Davenport— Scott	17.60	295.00	5,192.00
People's Power Co., J. H. Tagtmeier, Reasby— Bruner Fayette	68.50 27.00	100.00	6,850.00 2,700.00
Total	96.00		9,600.00
Perry Clark Electric Co., Will Zimple, Trar— Tama	12.12	180.00	2,161.40
Peterson Power & Milling Co., A. W. Jones, Peterson— Buna Vista Clay O'Brien	24.00 23.00 5.50	220.50	5,202.00 5,022.75 1,212.75
Total	55.00		12,437.50
Pringhar Electric Co., A. P. Anderson, Pringhar— O'Brien	14.25	115.00	1,638.75
Redfield Power & Milling Co., A. F. Callison, Redfield— Dakota Ostric	12.50 10.50	129.00	1,612.50 1,354.50
Total	23.00		2,967.00
Red Oak Electric Co., H. F. Boushner, Red Oak— Clats Fremont Mills Montgomery Pottawattamie Shelby	13.75 11.50 24.00 40.00 43.20 1.00	193.00	2,632.75 2,218.50 6,362.00 7,230.00 8,217.00 180.00
Total	143.45		27,865.85
Rich Point Power & Electric Co., Carl Entsching, Algona— Kossuth	7.25	220.00	1,593.50

TABLE NO. 11—TRANSMISSION LINES—Continued

Name of Company	Mileage	Taxable value per mile	Total taxable value
Riverside Electric Co., M. O. Tysung, Story City— Hamilton Story	21.00 1.00	211.00	4,533.00 211.00
Total	24.00		5,064.00
Sells Light & Power Co., Ward Ferguson, Rolla— Pala Alto Pemberton	1.75 17.25	70.00	122.50 1,207.50
Total	19.00		1,330.00
Rural Electric of Dayton, Iowa, C. E. Sonquist, Dayton— Walesher	7.50	200.00	1,500.00
Shenandoah Artificial Ice, Power, Heat & Light Co., B. J. Ritchie, Shenandoah— Fremont Page	32.50 33.00	165.00	5,362.50 5,445.00
Total	65.50		10,807.50
Sherman Electric Co., Fred Blumer, Laverne— Kossuth	3.00	95.00	285.00
Sioux Valley Power Co., Belle Turberson, Canton, S. Dak.— Lyon Sioux	7.75 2.50	140.00	1,085.00 350.00
Total	10.25		1,435.00
Shaw Service Co., A. L. Calderhead, Shaw— Woodbury	14.00	200.00	2,800.00
South Dayton Light & Power Co., Floyd B. Olson, Dayton— Walesher	9.50	120.50	1,444.75
South East Junction Light & Power Co., J. J. Gannon, Rippey— Green	8.00	80.00	640.00
Southern Iowa Electric Company, Willis Todd, Omaha, Nebraska— Clarke Lons	20.71 20.73	100.00	2,071.00 2,073.00
Total	41.44		4,146.00
South Kossuth Electric Co., G. Grumbach, Livermore— Humboldt Kossuth	5.00 2.10	125.00	625.00 262.50
Total	7.10		887.50
South Lighting Co., Robert Lee, Sloan— Monona Woodbury	1.12 1.12	267.00	301.71 301.71
Total	2.24		603.42
Star Electric Co., Carl Badden, Story City— Boone Story	5.50 17.50	377.00	942.50 6,597.50
Total	23.00		7,540.00
Three Rivers Light & Power Co., Fred F. Keithley, Des Moines— Pala Warren	7.00 29.50	199.00	1,393.00 5,870.50
Total	36.50		7,263.50

TABLE NO. 11—TRANSMISSION LINES—Continued

Names of Companies	Mileage	Taxable value per mile	Total taxable value
Tri-State Utilities Company, J. W. Campbell, Jr., Minneapolis, Minn.—			
Buchanan.....	25.75	116.23	2,981.43
Delaware.....	9.00		1,048.25
Jones.....	8.00		820.00
Line.....	74.00		8,622.30
Total.....	116.75		13,572.18
Truro Light & Power Co., R. R. Roby, Truro—			
Clarke.....	9.25	143.00	1,341.25
Madison.....	7.00		1,015.00
Total.....	16.25		2,356.25
Van der Schaaf, D. J., Electric Line, D. J. Van der Schaaf, Hull—			
Sisco.....	8.00	100.00	800.00
Veneshoten Transmission Line, T. H. Veneshoten, Boyden—			
Sisco.....	7.60	158.00	1,200.80
Wapota Power & Light Co., J. R. Lindsay, 503 McCormick Bldg., Chicago, Ill.—			
Cedar.....	65.75	223.00	14,760.75
Line.....	8.25		1,181.25
Total.....	74.00		15,942.00
White, J. W., Electric Line, J. W. White, Cumberland—			
Adair.....	1.00	150.00	150.00
Cass.....	23.00		2,430.00
Total.....	24.00		2,600.00
Williams Electric Co., Fred Williams, Barnes City—			
Poweshiek.....	12.00	156.25	1,875.00
Wolf Creek Valley Electric Line, C. W. Mooty, Grundy Center—			
Grundy.....	8.00	87.50	700.00
Tama.....	6.50		562.75
Total.....	14.50		1,262.75
Totals.....	5,999.45		\$1,292,562.30

IOWA METHOD OF ACCOUNTING
LAWS

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 said 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 1304. 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.) (§7 G. A., ch. 30, * 1.) (§1 G. A., ch. 22, * 2.)

Sec. 1333-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 railroad 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, roadbeds, bridges, culverts, depot grounds, station buildings, yards, section and tool houses, roundhouses, 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.

5a. The executive council shall by some convenient method of binding, arrange the statements required to be made under the provisions of the preceding sections so as to form a consolidated list of all real estate reported to it as being owned or used for railway purposes within the State of Iowa, which list shall be known as the record of railway lands;

4. A full and complete statement of the cost and actual present value of all buildings of every description owned by said railway company within the state not otherwise assessed;

5. The total number of ties per mile used on all its tracks within the state;

6. The weight of rails per yard in main line, double tracks and side-tracks;

7. The number of miles of telegraph lines used and owned within the state;

8. The total number of engines, and passenger, chair, dining, official, express, mail, baggage, freight and other cars, including handcars and boarding cars, used in constructing and repairing such railway, in use on its whole line, and the sleeping cars owned by it and the number of each class on its line within the state, each class to be valued separately;

9. Any and all other movable property owned by said railway within the state, classified and scheduled in such manner as may be required by said council;

10. The gross earnings of the entire road and the gross earnings in this state, (see sec. 1340-a, following);

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

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

Sec. 1335. There shall not be included in said operating expenses any payments for interest or discount, or construction of new tracks except needed sidings for raising or lowering tracks above or below crossings at grade in cities or towns, for new equipment except replacements, for reducing any bonded or permanent debt, nor for any other item of operating expenses not fairly and reasonably chargeable as such in railway accounts. The council may demand, in writing, detailed explanatory and amended statements of any of the items mentioned in the preceding section, or any other items deemed by it important, to be furnished it by such railway corporation within thirty days from such demand, in such form as it may designate, which shall be verified, as required for the original statement. The returns, both original and amended, shall show such other facts as the council in writing, shall require.

Sec. 1336. The said property shall be valued at its actual value, and the assessments shall be made upon the taxable value of the entire railway, within the state, except as otherwise provided, and shall include the right of way, roadbed, bridges, culverts, rolling stock, depots, station grounds, shops, buildings, stock and all other property, real and personal exclusively used in the 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 reliable 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. 1329. All such railway property shall be taxable upon said assessment at the same rates, by the same officers and for the same purposes 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 subdivision 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 purposes of taxation, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, the value of each car so used, and also the number of miles each month said cars have been run or operated on such railway within the state, and the total number of miles said cars have been run or operated each month within and without the state. Such statement shall show the average daily sleeping car and dining car service or wheelage operated on each part or division of the line or system within the state, designating the points on the line where variations occur, with the mileage of that part having the same daily service or wheelage.

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

Sec. 1340-a. Gross earnings. That for the purpose of making reports to the executive council, the gross earnings of railway companies, owning or operating a line or lines of railway partly within this state, and partly within another state, or other states, or territory, or territories, upon their line or lines within this state, shall be ascertained and reported by said railway companies as fol-

lows, 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 they shall be made at the time and as a part of the reports already received. (29 G. A., ch. 61, * 4.)

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

Sec. 1340-f. If any railway company shall fail or refuse to obey or conform to the rules, regulations, method, and requirements so made or prescribed by the executive council under the provisions of this act or to make the reports as herein provided for, the executive council shall proceed and assess the property of such railway company so failing or refusing, according to the best information obtainable, and shall then add to the taxable valuation of such 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, * 80E.)

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. 1242-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 1923, 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 to be 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. 1242-c. Upon the filing of such statements 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 proper 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. 1242-d. Upon the meeting of the executive council on the second Monday in July each year; it shall value and assess as the property of said company within this state, the cars of the said company, necessary, under the circumstances ordinarily attending the use of such cars, for the mileage to be reported under paragraphs six and seven of Section two of this act, after examining such statements and after ascertaining the actual values of said property of such company therefrom, and from such other information as it may have or obtain. For that purpose the executive council may require such company by its agents or officers, to appear before said council with such books, papers, or additional statements as the council may require, and may compel the attendance of witnesses in case said council shall deem it necessary to enable it to ascertain the actual value of such property. From the entire actual value of the property within the state so ascertained there shall be deducted by the said council the actual value of all cars locally assessed, and one-fourth of the residue of such

actual value so ascertained, shall be by the executive council assessed to said company.

Sec. 1242-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. 1242-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 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. (22 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 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. (22 G. A., ch. 102, * 2.)

Amendment. Section 1. Class "C" Railroads. That section twenty hundred and seventy-seven (2077) of the supplement to the code, 1912, be amended by adding thereto the following: "That all steam railroads operating wholly within this state, and not to exceed twenty-five (25) miles in length, shall be included in and classified as class "C" railroads." (27 G. A., ch. 217.)

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 hundred 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. (20 G. A., ch. 75.)