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State of Iowa

1921

FIFTIETH ANNUAL REPORT

OF THE

TAXABLE VALUATION

OF

RAILROAD PROPERTY

INCLUDING

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

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July 11, 1921

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

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THE STATE OF IOWA
Des Moines

PRINCIPAL RAILROAD OFFICIALS

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

ATCHISON, TOPEKA & SANTA FE RAILWAY.

President—W. B. Storey, Chicago, Illinois.
Vice-Presidents—E. J. Engel A. G. Wells, Edward Chambers, W. E. Hodges, Chicago, Illinois.
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. Fell, Chicago, Illinois.
General Auditor—W. E. Bailey, Chicago, Illinois.
Commissioner of Taxes—George G. Tunell, Chicago, Illinois.
Superintendents of Iowa Divisions—M. C. Blanchard, Chillicothe, Illinois; C. L. Mason, Marcellina, Missouri.

ATLANTIC NORTHERN RAILWAY

President—S. C. Pederson, Elk Horn, Iowa.
Vice-President—John Siestad, Elk Horn, Iowa.
Secretary-General Manager—C. E. Spar, Atlantic, Iowa.
Treasurer—Beret Christensen, Kimballton, Iowa.
General Solicitor—W. A. Follet, Atlantic, Iowa.
General Manager—C. E. Spar, Atlantic, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILROAD CO.

President—Hale Holden, Chicago, Illinois.
Executive Vice-President—Clando G. Burnham, Chicago, Illinois.
Vice-President—Charles E. Perkins, Chicago, Illinois.
Vice-President, Secretary and Treasurer—Thomas S. Howland, Chicago, Illinois.
Vice-President—William W. Baldwin, Chicago, Illinois.
Vice-President—E. P. Bracken, Chicago, Illinois.
Vice-President—C. E. Spers, Chicago, Illinois.
Vice-President—E. A. Howard, Chicago, Illinois.
General Counsel—Oliver M. Spencer, Chicago, Illinois.
General Manager—L. B. Allen, Chicago, Illinois.
General Superintendent—F. H. Utzick, Iowa District, Burlington, Iowa.
Chief Engineer—A. W. Newton, Chicago, Illinois.
Comptroller—Charles I. Sturgis, Chicago, Illinois.
Tax Agent—Alfred E. Patton, Chicago, Illinois.
Superintendents of Iowa Divisions—N. H. Yende, Burlington, Iowa; 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. Lorch, Chicago, Illinois.
Treasurer—J. F. Coykendal, Chicago, Illinois.
General Counsel—Ralph M. Shaw, Chicago, Illinois.
General Manager—C. L. Hinkle, Chicago, Illinois.
Chief Engineer—C. G. Debs, Chicago, Illinois.
Comptroller—Con. F. Krebs, Chicago, Illinois.
Tax Commissioner—W. L. Derr, Chicago, Illinois.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY CO.

President—H. E. Byram, 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. Glick, Chicago, Illinois; M. Nicholson, Seattle, Washington.
General Superintendents—W. M. Weidenbomer, Savanna, Illinois; W. J. Theils, 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. Hasenbarg, Dubuque, Iowa; B. F. Van Vliet, Des Moines, Iowa; B. F. Hoehn, Ottumwa, Iowa; C. H. Marshall, Marion, Iowa; D. W. Kelly, Mason City, Iowa; C. H. Buford, Sioux City, Iowa; D. E. Rosatter, 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. Sheen, Chicago, Illinois.
General Solicitor—Fred W. Sargent, Chicago, Illinois.
General Manager—Frank Walters, Chicago, Illinois.
General Superintendent—George B. Vilas, 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—P. F. McCauley, Acting, East Iowa Division, Belle Plaine, Iowa; S. A. Morrison, Acting, West Iowa Division, Boone, Iowa; R. F. Armstrong, Iowa and Minnesota Division, Mason City, Iowa; G. E. Bonner, Acting, Northern Iowa Division, Eagle Grove, Iowa; E. B. McClure, Sioux City Division, Sioux City, Iowa.

CHICAGO, ROCK ISLAND & PACIFIC RAILWAY.

(Including 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, Ill.; T. H. Beacom, Chicago, Ill.
Secretary and Treasurer—Carl Nyquist, Chicago, Illinois.
General Counsel—M. L. Bell, New York City, New York.
General Manager—T. H. Beacom, Chicago, Illinois.
General Superintendent—D. Conghlin, Des Moines, Iowa.
Chief Engineer—C. A. Morse, Chicago, Illinois.
Auditor—W. H. Burns, Chicago, Illinois.
Tax Commissioner—J. W. Mulligan, Chicago, Illinois.
Superintendents of Iowa Divisions—A. T. Abbott, Des Moines, Iowa; E. J. Gilson, Des Moines, Iowa; E. D. Hungerford, Cedar Rapids, Iowa; A. L. Haldeman, Manly, Iowa; H. F. Reddig, Trenton, Missouri; C. E. Green, Estherville, Iowa; C. L. Ruppert, Rock Island, Illinois.

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 H. Pechin, St. Paul, Minnesota.
Chief Engineer—Harry E. Barlow, St. Paul, Minnesota.
Comptroller—Chas. Jensch, St. Paul, Minnesota.
Superintendent of Iowa Divisions—J. J. Prentiss, St. James, Minnesota.

COLFAX NORTHEAST RAILWAY COMPANY.

President—Thos. W. Griggs, Davenport, Iowa.
Vice-President—Marion B. Seever, Des Moines, Iowa.
Secretary—W. Blakeley, Colfax, Iowa.
Treasurer—Marion B. Seever, 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. Hinrichs, Davenport, Iowa.
General Manager—C. B. Rodgers, Davenport, Iowa.
Auditor and Assistant Treasurer—J. H. Ells, Davenport, Iowa.

DES MOINES TERMINAL COMPANY

President—F. M. Hubbell, Des Moines, Iowa.
Vice-President—H. D. Thompson, Des Moines, Iowa.
Secretary and Treasurer—F. O. Thompson, Des Moines, Iowa.
Auditor—T. S. Ford, Des Moines, Iowa.

DES MOINES UNION RAILWAY CO.

President—F. C. Hubbell, Des Moines, Iowa.
Vice-President—H. D. Thompson, Des Moines, Iowa.
Secretary—F. M. Hubbell, Des Moines, Iowa.
Treasurer—H. D. Thompson, Des Moines, Iowa.
General Solicitor—J. L. Parrish, 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.

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.

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

President—C. H. Markham, Chicago, Ill.
Senior Vice-President—C. M. Kittle, Chicago, Ill.
Secretary—D. B. 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. Bova, Chicago, Ill.
Vice-President, Accounting—M. P. Blauvelt, Chicago, Ill.

DURELITH & DUBUQUE BRIDGE COMPANY (ILL. CENTRAL.)

President—C. H. Markham, Chicago, Ill.
Senior Vice-President—C. M. Kittle, Chicago, Ill.
Secretary—D. B. 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. Bova, Chicago, Ill.
Vice-President, Accounting—M. P. Blauvelt, Chicago, Ill.

GREAT NORTHERN RAILROAD

Chairman of Board—L. W. Hill, St. Paul, Minn.
President—Ralph Budd, St. Paul, Minn.
Vice-Presidents—G. B. 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. Paetold, St. Paul, Minn.
Treasurer—F. L. Paetold, 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, Iowa.
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 & DREHDA 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. H. Davis, New York City, New York.
Secretary—W. B. Davids, New York City, New York.

Assistant Treasurer—W. W. Cole, Minneapolis, Minn.
General Solicitor—M. M. Joyce, Minneapolis, Minn.
General Manager—E. E. Nash, Minneapolis, Minn.
Chief Engineer—R. 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, Ft. Dodge, Iowa; F. A. Coleman, Oklaheena, Iowa.

MISSOURI IRON CO. RAILROAD SWITCH

President—Edward F. Goltra, St. Louis, Missouri.
Vice-President—Thomas S. Maftt, St. Louis, Missouri.
Secretary—J. D. Dana, St. Louis, Missouri.
Treasurer—J. D. Dana, St. Louis, Missouri.
General Superintendent—R. W. Erwin, St. Louis, Missouri.

MUSCATINE, BURLINGTON & SOUTHERN RAILROAD CO.

President—E. H. Ryan, Davenport, Iowa.
Vice-President—C. J. Von Maur, Davenport, Iowa.
Secretary—Ray Nyemaster, Davenport, Iowa.
Treasurer—Ed C. Kaufman, Davenport, Iowa.
General Solicitor—Hoffman & Hoffman, Muscatine, Iowa.
General Manager—Theo W. Krein, Muscatine, Iowa.
Auditor—S. E. Dean, Muscatine, Iowa.

OMAHA BRIDGE & TERMINAL RAILWAY (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. Cliff, 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. Bown, Chicago, Ill.
Vice-President, Accounting—M. P. Blauvelt, Chicago, Ill.

SIOUX CITY BRIDGE COMPANY

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 B. Sheard, Chicago, Ill.
Comptroller—Lewis A. Robinson, Chicago, Ill.
Tax Commissioner—Thomas A. Polley, Chicago, Ill.

SIOUX CITY TERMINAL RAILWAY

President—F. L. Eaton, Sioux City, Iowa.
Vice-President—F. S. Brooks, Chicago, Illinois.
Secretary—G. F. Silknitter, Sioux City, Iowa.
Treasurer—A. G. Bam, Sioux City, Iowa.
General Manager—C. F. Morrison, Sioux City, Iowa.

ST. PAUL & KANSAS CITY SHORT LINE RAILROAD COMPANY

President—M. L. Bell, New York City, N. Y.
Vice-President, Treasurer and Assistant Secretary—Carl Nyquist, Chicago, Illinois.
Secretary and Assistant Treasurer—Wm. Laventure, Davenport, Iowa.
Assistant Treasurer and Assistant Secretary—W. Vanderpool, Chicago, Illinois.
General Counsel—M. L. Bell, New York City, N. Y.
General Manager—T. H. Beacom, Chicago, Illinois.
General Superintendent—D. Conghlin, Des Moines, Iowa.
Chief Engineer—C. A. Morse, Chicago, Illinois.
Auditor—W. H. Burns, Chicago, Illinois.
Tax Commissioner—J. W. Mulligan, Chicago, Illinois.
Superintendents of Iowa Divisions—A. L. Halteman, Mauly Iowa; A. T. Abbott, Des Moines, Iowa.

TADUS & NORTHERN RAILWAY COMPANY

President—R. C. Laird, Tabor, Iowa.
Vice-President—R. Weatherhead, Tabor, Iowa.
Secretary—F. C. Gonsales, Tabor, Iowa.
Treasurer—Ira McCormick, Tabor, Iowa.
General Manager—R. J. Mawhor, Tabor, Iowa.

UNION PACIFIC RAILROAD CO.

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

WARREN RAILROAD.

President—J. E. Tausig, New York, N. Y.
Vice President, Secretary and Treasurer—J. C. Ottosen, 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

ALBIA LIGHT & RAILWAY CO.

President—A. L. Fowle, 61 Broadway, New York, N. Y.
Vice-President—Merle R. Walker, 61 Broadway, N. Y.
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. Dunkle, 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—Rutherford 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 & Henck, 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—F. E. Gaines, Marble Rock, Iowa.
Secretary—C. H. Parr, Charles City, Iowa.
Treasurer—M. W. Ellis, Charles City, Iowa.
General Manager and Vice-President—E. R. Ernberger, Charles City, Iowa.
Auditor—J. F. Christiansen, Charles City, Iowa.

CLINTON, DAVENPORT & MUSCATINE RAILWAY CO.

President—B. J. Denman, Davenport, Iowa.
Vice-President—J. G. Huntoon, Davenport, Iowa.
Secretary—H. E. Littig, Davenport, Iowa.
Treasurer—H. E. Weska, 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.

FORT DODGE, DES MOINES & SOUTHERN RAILROAD CO.

President—C. H. Crooka, 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. Crooka, 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. Mac Lean, Chicago, Illinois.
Secretary—O. H. Bernd, Des Moines, Iowa.
Treasurer—F. M. Harris, 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—E. Jacobson, 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. Shutta, Centerville, Iowa.
Tax Commissioner—E. F. Bulmahn, Centerville, Iowa.

MARION CITY & CLEAR LAKE RAILROAD CO.

President—K. Schaddelee, Grand Rapids, Michigan.
Vice-President—W. E. Brice 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. Siessner, Mason City, Iowa.
Auditor—F. E. Wells, Mason City, Iowa.

OSKALOOSA & BUNTON 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. R. McComb, Champaign, Illinois.
General Manager—M. G. Linn, Des Moines, Iowa.
General Superintendent—J. H. Porier, Oskahoosa, Iowa.
Auditor—F. J. Larsh, Des Moines, Iowa.

YAMA AND TOLEDO 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. S. Woodward, 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. S. Cass, Waterloo, Iowa.
 Vice-President—J. F. 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. Rust, Waterloo, Iowa.
 Auditor—W. H. Burk, Waterloo, Iowa.

TAXABLE VALUATIONS FOR 1921.

Railroad property	\$ 87,321,326
Interurbans	2,627,565
Sleeping cars	512,115
Equipment companies	28,564
Transmission lines	1,839,356
Express property	328,259
Totals	\$ 92,157,245

TABLE NO. 1—INTERURBANS

Length of Interurban Lines January 1, 1921, 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	\$ 2,000.00	\$ 20,000.00
Cedar Rapids & Iowa City Ry.	Johanson	15.379	36.296	6,000.00	217,900.00
Cedar Rapids & Marion City Ry.	Linn	21.940	21.940	5,500.00	120,690.00
Charles City Western Railway	Floyd	25.356	25.356	3,500.00	81,725.00
Clinton, Davenport & Muscatine Ry.	Clinton Muscatine Scott	19.860 16.490 31.660	68.010	4,000.00	272,280.00
Des Moines City Railway Co.	Polk	3.910	3.910	3,500.00	13,685.00
Fort Dodge, Des Moines & Southern Railroad	Bonne Calhoun Greene Hamilton Polk Story Webster	31.790 13.210 1.190 5.700 20.450 19.320 37.310	140.120	5,000.00	745,600.00
Inter-Urban Railway Company	Dallas Jasper Polk	21.200 5.450 30.075	56.725	5,000.00	283,600.00
Iowa Southern Utilities Co.	Appanoose Monroe	21.110 19.830	40.940	4,000.00	163,760.00
Mason City and Clear Lake Railroad Co.	Cerro Gordo	16.000	16,000	4,500.00	72,000.00
Oskaloosa and Buxton Electric Railway	Mahaska	2.300	2,300	2,700.00	6,210.00
Tama and Toledo Railroad	Tama	3.497	3.497	1,500.00	5,245.50
Waterloo, Cedar Falls and Northern Railroad	Benton Black Hawk Bremer Buchanan Linn	9.900 64.370 19.330 5.730 39.710	111.300	5,000.00	556,500.00
Totals			526,107		\$ 9,407,565.50

*The Fort Dodge, Des Moines & Southern Railway secured a temporary injunction restraining the County Auditors from spreading the assessment at \$2,000.00 per mile as certified out by the Executive Council on their August certificates, and the Federal Court instructed that \$1,500.00 per mile be substituted by the Auditors, pending final decision.

TABLE NO. 2—RAILROADS

Length of Railroads January 1, 1921, and the Taxable Value Thereof.

Names of Systems and Divisions	Counties	Miles of Road	Total miles of road	Taxable value per mile	Aggregate taxable value
<i>Atchison, Topeka & Santa Fe Ry.</i>	Lea	19.806	19.806	\$29,900.00 779.00	568,854.00 7,508.00
Account sleeping cars					
<i>Atlantic Northern Ry.</i>			17.070	1,615.00	27,738.75
	Ambush	4.700			
	Cass	7.330			
	Shelby	5.040			
<i>Chicago, Burlington & Quincy Ry.</i>			1,065.600	10,500.00 54.00	14,338,811.00 72,742.00
Account sleeping cars					
Main line	Adams	25.902			
	Clarke	25.822			
	Des Moines	18.070			
	Henry	19.504			
	Jefferson	34.506			
	Linn	26.522			
	Mills	27.821			
	Monroe	27.915			
	Montgomery	25.902			
	Union	24.779			
	Wapello	20.725	273.560		
<i>Ft. Madison Branch</i>	Henry	2.670			
	Jefferson	11.000			
	Lee	25.640			
	Van Buren	14.730	56.000		
<i>Albia, K. & D. M. and D. M. & K. Branch</i>	Marion	20.204			
	Polk	10.120			
	Monroe	10.772			
	Warren	7.906	67.807		
<i>Chariton, D. M. & Southern Branch</i>	Lucas	9.051			
	Warren	21.439	30.490		
<i>Chariton Branch</i>	Decatur	15.907			
	Lucas	15.741			
	Wayne	6.800	38.541		
<i>Leon, Mt. Ayr & Southwestern Branch</i>	Decatur	23.620			
	Hinggold	28.642	54.262		
<i>Creston Branch</i>	Adams	3.900			
	Taylor	28.008			
	Union	10.742	42.650		
<i>Creston & Northern Branch</i>	Adair	18.414			
	Union	7.922	26.336		
<i>Western Iowa Railroad</i>	Adair	10.370			
	Cass	10.005	20.365		
<i>Nebraska City Branch</i>	Fremont	19.741			
	Montgomery	7.698			
	Page	11.800	39.239		
<i>Red Oak & Atlantic Branch</i>	Cass	5.507			
	Montgomery	12.459			
	Pottawattamie	1.000	17.966		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Taxable value per mile	Total miles of road	Aggregate taxable value
<i>Ne. City, Sidney & Northeast Mills</i>	Fremont	12.139			
	Mills	3.915		21.067	
<i>Hastings & Avoca Branch</i>	Pottawattamie	2.344			
	Mills	10.481		15.722	
<i>C. B. & N. R. R.</i>	Dubuque	.522		.522	
<i>Burlington & Western Ry.</i>	Henry	10.679			
	Jefferson	17.784			
	Keokuk	13.443			
	Mahaska	20.746			
	Marion	.802			
	Washington	13.875		81.330	
<i>Burlington & Northwestern Ry.</i>	Des Moines	13.990			
	Henry	9.230			
	Louis	3.148			
	Washington	13.014		39.678	
<i>Des Moines & Kansas City R. R.</i>	Clarke	20.598			
	Decatur	28.570			
	Madison	12.570			
	Polk	7.428			
	Warren	27.337		94.308	
<i>St. Louis, Keokuk & North-western</i>	Henry	14.250			
	Lee	26.750		61.000	
<i>Keokuk & St. Paul Ry.</i>	Des Moines	8.080			
	Lee	23.346		42.226	
<i>Keokuk & Western R. R.</i>	Appanoose	29.200			
	Decatur	14.180			
	Wayne	29.800		73.240	
<i>Humeston & Shenandoah R. R.</i>	Decatur	14.350			
	Page	27.130			
	Hinggold	27.296			
	Taylor	27.003		95.748	
<i>Chicago, Burlington & Kansas City</i>	Appanoose	17.570			
	David	15.450			
	Lee	16.800			
	Van Buren	27.230		77.040	
<i>Kansas City, St. Joe and Council Bluffs</i>	Fremont	29.782			
	Mills	17.960			
	Pottawattamie	8.287		56.025	
<i>Clarinda, College Springs & Southwestern</i>	Page	17.768		17.768	
<i>Brownsville & Nodaway Valley</i>	Montgomery	2.478			
	Page	22.810		25.288	
<i>Tarkio Valley R. R.</i>	Page	2.174		2.174	
<i>Iowa & St. Louis R. R.</i>	Appanoose	5.430		5.430	

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total miles of road	Taxable value per mile	Aggregate taxable value
Chicago Great Western Ry.			709.176	7,500.00	5,708,820.00
Account sleeping cars				118.00	90,732.00
Main Line	Bremer.....	9,008			
	Buchanan.....	11,374			
	Chickasaw.....	25,528			
	Delaware.....	25,024			
	Dubuque.....	31,294			
	Fayette.....	19,841			
	Howard.....	13,000			
	Mitchell.....	9,880	142,490		
Southern Branch	Black Hawk.....	20,357			
	Buchanan.....	7,990			
	Fayette.....	6,901			
	Grundy.....	7,925			
	Jasper.....	19,022			
	Madison.....	19,466			
	Marshall.....	31,818			
	Polk.....	29,602			
	Ringgold.....	23,809			
	Tama.....	12,496			
	Taylor.....	5,779			
	Union.....	22,599			
	Warren.....	15,787	228,104		
Cedar Falls Branch	Black Hawk.....	7,530	7,529		
Waverly Branch	Bremer.....	21,871	21,871		
M. C. & Ft. D.—Main Line	Calhoun.....	18,568			
	Carroll.....	30,230			
	Cerro Gordo.....	31,484			
	Crawford.....	1,872			
	Franklin.....	5,935			
	Harrison.....	1,949			
	Mitchell.....	5,300			
	Portsmouth.....	28,273			
	Shelby.....	32,814			
	Webster.....	27,731			
	Worth.....	16,637			
	Wright.....	29,426	233,949		
M. C. & Ft. D.—Oelwein	Bremer.....	25,396			
Clarion Branch	Butler.....	27,712			
	Fayette.....	7,349			
	Franklin.....	24,144			
	Wright.....	12,200	96,806		
M. C. & Ft. D.—Lehigh	Branch	Webster.....	15,731	15,731	
Wisconsin, Minn. & Pacific Br.	Howard.....	1,511			
	Mitchell.....	30,994	22,500		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total miles of road	Taxable value per mile	Aggregate taxable value
*Chicago, Milwaukee & St. Paul Ry.			1,809,300	9,000.00	16,735,500.00
Account sleeping cars				.41	762.00
Iowa Division	Benton.....	34,990			
	Boone.....	9,920			
	Carroll.....	23,820			
	Clinton.....	25,238			
	Crawford.....	12,900			
	Dallas.....	24,710			
	Guthrie.....	19,500			
	Harrison.....	7,010			
	Jackson.....	12,920			
	Jones.....	23,420			
	Linn.....	25,900			
	Marshall.....	24,560			
	Portsmouth.....	25,250			
	Shelby.....	24,020			
	Story.....	24,600			
	Tama.....	26,410	248,310		
Green Island Branch	Clinton.....	700			
	Jackson.....	12,140	12,900		
Kansas City Division	Appanoose.....	22,220			
	Benton.....	1,780			
	Iowa.....	29,400			
	Keokuk.....	20,100			
	Linn.....	17,870			
	Montroe.....	10,470			
	Wapello.....	28,000			
	Wayne.....	11,950	158,850		
Sioux City Branch	Crawford.....	31,100			
	Monona.....	27,520			
	Woodbury.....	21,900	90,600		
Dubuque Division	Allamakee.....	30,110			
	Clayton.....	30,220			
	Dubuque.....	22,850			
	Jackson.....	31,120	120,310		
Cascade Branch	Dubuque.....	10,400			
	Jackson.....	19,120	29,720		
Volga Branch	Clayton.....	42,010			
	Fayette.....	16,240	58,250		
Waukon Branch	Allamakee.....	22,850	22,850		
Davenport & Northwestern	Division	Clayton.....	2,280		
	Clayton.....	12,120			
	Clinton.....	12,280			
	Delaware.....	28,900			
	Fayette.....	27,020			
	Jones.....	27,520			
	Scott.....	23,260			
	Winnebago.....	2,470	149,720		
Dubuque & Southwestern	Division	Delaware.....	7,500		
	Dubuque.....	7,720			
	Jones.....	29,780			
	Linn.....	8,120	45,520		
Magkoketa Branch	Clinton.....	21,500			
	Jackson.....	2,800			
	Scott.....	7,800	22,100		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total miles of road	Taxable value per mile	Aggregate taxable value
Clinton Branch	Clinton	19,580	19,580		
Iowa & Minnesota Division	Howard Winnebago	24,520 17,230	41,750		
Decorah Branch	Winnebago	9,510	9,510		
Austin Branch	Cerro Gordo Mitchell Worth	9,140 7,710 11,280	28,130		
Iowa & Dakota Division	Allamakee Cerro Gordo Chickasaw Clay Clayton Floyd Hancock Kossuth Lyon O'Brien Palo Alto Sioux Winnebago	4,020 24,220 26,200 24,310 22,680 21,820 24,120 24,250 9,420 24,020 24,240 29,080 29,720	291,400		
Eikader Branch	Clayton	19,180	19,180		
Spirit Lake Branch	Clay Dickinson	8,110 12,299	20,440		
Sioux City & Dakota Division	Lyon Plymouth Sioux Woodbury	3,040 15,000 14,870 5,430	49,540		
Des Moines Division—Main Line	Buena Vista Calhoun Clay Dallas Greene Guthrie Pocahontas Polk	14,920 29,200 19,200 28,770 27,260 16,900 11,070 10,570	156,420		
Des Moines Division—Boone Line	Boone Dallas Polk	13,400 9,620 10,070	33,090		
Des Moines Division—Storm Lake Branch	Buena Vista Calhoun Sac	7,350 11,720 19,150	38,220		
Muscataine Line	Jefferson Keokuk Louta Muscataine Scott Wapello Washington	4,020 9,280 6,110 16,720 1,990 11,870 26,200	73,290		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total miles of road	Taxable value per mile	Aggregate taxable value
*Chicago & North-Western Ry. Account sleeping cars			1,823,710	10,900.00 92.00	19,964,052.00 168,945.00
Chicago & North-Western Ry.	Benton Boone Carroll Cedar Clinton Crawford Greene Harrison Linn Marshall Pottawattamie Story Tama	24,820 24,900 25,410 24,980 40,170 21,000 24,120 20,520 29,280 25,200 19,000 24,320 25,340	350,220		
Iowa Midland Branch	Clinton Jackson Jones	21,400 14,000 22,980	70,980		
Stanwood & Tipton Branch	Cedar	8,500	8,500		
Ottumwa, Cedar Falls & St. Paul Branch	Benton Keokuk Mahaska Potosi Tama	2,470 16,800 13,000 27,250 110	60,380		
Molingona Branch	Boone	10,000	10,000		
Southern Iowa Branch	Mahaska Monroe	19,150 3,000	22,180		
Maple River Branch	Carroll Ida Monona Plymouth Sac Woodbury	9,240 28,100 24,850 7,900 54,020 43,210	179,040		
Boyer Valley Branch	Crawford Sac	17,940 6,820	24,720		
Soldier River Branch	Crawford Harrison Monona	28,440 12,720 19,750	61,210		
Fox Lake Branch	Emmet Kossuth Palo Alto	18,280 11,720 5,740	35,270		
Iowa R'y Coal & Mfg. Co.	Boone	3,250	3,250		
Des Moines & Minneapolis Br.	Hamilton Polk Story	24,100 7,400 45,700	77,200		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total miles of road	Taxable value per mile	Aggregate taxable value
Iowa-Southwestern Branch	Audubon	11,450	37,400		
	Carroll	25,425			
	Crawford	1,300			
	Shelby	18,725			
Iowa-Minnesota & Northwestern Branch	Benton	430	140,840		
	Black Hawk	6,275			
	Butler	31,110			
	Cerro Gordo	29,010			
	Floyd	930			
	Grundy	18,475			
	Tama	20,310			
	Winneshago	11,440			
	Worth	13,700			
Sioux City & Pacific Branch	Harrison	32,400	80,470		
	Monona	25,750			
	Woodbury	22,320			
Alden Branch	Hardy	26,400	26,400		
Toledo & Northwestern Branch	Buena Vista	23,770	386,570		
	Calhoun	21,840			
	Clay	5,700			
	Grundy	12,700			
	Hamilton	41,880			
	Humboldt	35,140			
	Hardy	21,810			
	Kossuth	45,510			
	O'Brien	25,300			
	Pocahontas	24,180			
	Rac	8,570			
	Sioux	37,490			
	Tama	22,140			
	Webster	35,900			
Wright	22,850				
Iowa Southern Branch	Monroe	12,770	12,770		
Hawarden Branch	Plymouth	20,320	28,150		
	Sioux	7,830			
Hawarden Branch (on O., St. P. M. & O. tracks)	Woodbury	1,500	1,500		
*Chicago, Rock Island & Pacific Ry.			2,309,325	8,000.00	17,815,862.50
Account sleeping cars				56.00	122,321.90
Iowa Division	Adair	8,300	218,870		
	Cass	27,940			
	Cedar	8,800			
	Dallas	17,540			
	Guthrie	19,350			
	Iowa	35,150			
	Jasper	24,380			
	Johnson	27,200			
	Madison	8,500			
	Muscatine	24,850			
	Polk	27,750			
	Pottawattamie	45,200			
	Plymouth	25,600			
	Scott	15,770			
	Shelby	8,420			

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	20,800	192,500		
	Davis	22,800			
	Jefferson	20,770			
	Louis	18,900			
	Nowataine	22,770			
	Scott	12,190			
	Wapello	7,720			
	Washington	24,100			
	Wayne	27,700			
	Oskaloosa Division	Koekuk			
Mahaska		24,870			
Marion		12,520			
Washington		14,340			
Wilton Branch	Muscatine	11,970	11,970		
Newton & Monroe Branch	Jasper	17,020	17,020		
Des Moines, Indianola & Winterset Branch	Madison	12,900	47,080		
	Polk	7,090			
	Warren	26,920			
Guthrie Center Branch	Guthrie	14,310	14,310		
Audobon Branch	Audubon	16,340	35,230		
	Cass	8,800			
Griswold Branch	Cass	14,240	14,240		
Harlan Branch	Pottawattamie	1,140	11,800		
	Shelby	10,720			
Carson Branch	Pottawattamie	17,730	17,730		
Keosauqua Branch	Van Buren	4,300	4,300		
Gowrie & Northwestern R'y	Buena Vista	4,000	108,720		
	Calhoun	14,260			
	Clay	25,300			
	O'Brien	12,220			
	Osceola	15,200			
	Pocahontas	29,440			
	Webster	7,410			
Keokuk & Des Moines Division	Davis	800	162,230		
	Jasper	17,590			
	Lee	27,190			
	Mahaska	22,200			
	Marion	14,620			
	Polk	17,140			
	Van Buren	22,620			
	Wapello	29,970			

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
Burlington, Cedar Rapids & Northern (C., R. I. & P. Iowa) Main Line	Benton	33,010			
	Black Hawk	32,730			
	Bremer	4,130			
	Butler	21,000			
	Cedar	8,940			
	Cerro Gordo	10,410			
	Des Moines	21,130			
	Floyd	20,280			
	Johnson	16,050			
	Linn	21,070			
	Louis	23,130			
	Muscatine	18,010			
	Worth	6,800	228,080		
Muscatine Division	Johnson	7,500			
	Muscatine	19,210			
	Washington	4,310	30,980		
Milwaukee Division	Allamakee	1,730			
	Buchanan	25,820			
	Fayette	44,450			
	Linn	21,000			
	Winneshiek	1,000	94,150		
Pacific Division	Benton	14,750			
	Grundy	14,850			
	Tama	18,170	47,770		
Iowa City & Western Branch	Johnson	10,300			
	Koosuk	21,200			
	Mahaska	4,270			
	Poweshiek	6,500			
	Washington	21,010	73,680		
Cedar Rapids, Iowa Falls & Northern Branch	Dekinson	20,830			
	Emmet	16,330			
	Franklin	12,430			
	Grundy	11,200			
	Hancock	24,630			
	Hardin	17,800			
	Humboldt	24,200			
	Kossuth	10,270			
	Lyon	27,830			
	Osceola	26,250			
	Palo Alto	27,200			
	Winneshiek	21,250			
	Wright	43,040	336,380		
Cedar Rapids & Clinton Branch	Cedar	26,130			
	Clinton	14,500			
	Johnson	12,150			
	Scott	25,640	78,420		
Chicago, Decorah & Minnesota Branch	Fayette	310			
	Winneshiek	22,940	23,250		
Davenport, Iowa & Dakota Branch	Cedar	3,120			
	Muscatine	7,120			
	Scott	12,600	29,900		
Waverly Short Line	Bremer	3,900	5,800		

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
Lakota Division	Emmet	39,000			
	Kossuth	25,200			
	Winneshiek	4,200	68,700		
Garner Division	Hancock	21,000			
	Kossuth	3,510	24,700		
St. Paul & Kansas City Short Line	Cerro Gordo	15,800			
	Franklin	25,100			
	Hardin	27,234			
	Linn	20,310			
	Marion	16,370			
	Polk	21,204			
	Story	28,613			
	Warren	13,200			
	Wayne	14,000	182,815		
Chicago, St. Paul, Minneapolis & Omaha Ry.					
Account sleeping cars			74,200	12,970.00	1,007,971.00
Main Line	O'Brien	6,610		161.00	11,962.00
	Osceola	17,980			
	Plymouth	9,480			
	Story	22,000			
	Woodbury	700	56,800		
Rock River Branch	Lyon	17,440	17,440		
Colfax Northern Ry.	Jasper	6,900	6,900	3,000.00	13,806.00
Davenport, Rock Island & Northern Ry.					
Account sleeping cars			33,910	7,000.00	237,370.00
				33.50	730.00
	Clinton	3,120			
	Scott	24,790	30,910		
Des Moines Terminal Ry.	Polk	900	900	73,900.00	66,713.50
Des Moines Union Ry.	Polk	4,225	4,225	300,000.00	545,000.00
Account sleeping cars				115.00	490.00
*Dubuque & Sioux City Ry.					
Account sleeping cars			718,200	9,000.00	6,462,910.00
Main Line				41.00	39,997.00
	Black Hawk	27,000			
	Buchanan	24,500			
	Buena Vista	55,400			
	Butler	24,900			
	Calhoun	14,870			
	Cherokee	29,800			
	Delaware	24,400			
	Dubuque	30,420			
	Franklin	1,120			
	Hamilton	22,000			
	Hardin	22,750			
	Pocahontas	9,770			
	Plymouth	24,870			
	Webster	27,240			
	Woodbury	6,120	327,500		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total miles of road	Taxable value per mile	Aggregate taxable value
Omaha District	Calhoun	25,840			
	Crawford	31,170			
	Harrison	29,430			
	Pottawattamie	19,720			
	Webster	5,950	132,980		
Cedar Rapids Branch	Delaware	14,070			
	Linn	27,780	41,850		
Mona Branch	Black Hawk	7,500			
	Bruner	19,449			
	Chickasaw	7,010			
	Floyd	19,183			
	Mitchell	22,530	75,640		
Stacyville Branch	Mitchell	7,990	7,990		
Onawa Branch	Cherokee	16,010			
	Ida	9,230			
	Monona	18,520			
	Woodbury	25,940	60,100		
Sioux Falls Branch	Cherokee	11,400			
	Lyon	24,300			
	O'Brien	27,370			
	Sioux	7,980	70,110		
Dunleith & Dubuque Bridge Co.	Dubuque	1,010	1,010	10,000.00	10,100.00
Great Northern Ry.	Lynn	18,420			
	Thyngsboro	25,520			
	Sioux	27,330			
	Woodbury	4,550	77,800		
Iowa Transfer Ry.	Polk	310	310	45,000.00	13,950.00
Manchester & Oneida Ry.	Delaware	8,028	8,028	1,500.00	12,042.00
	*Mississippi & St. Louis Ry. Account sleeping cars.		798,692	5,283.00	4,217,935.28
Southern Division	Boone	24,300			
	Hancock	25,710			
	Humboldt	25,470			
	Kossuth	7,800			
	Webster	35,710			
	Winnebago	20,900			
	Worth	540	188,670		
Southwestern Division	Boone Vista	99,120			
	Clay	28,590			
	Dickinson	7,000			
	Emmet	18,580	73,290		

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total miles of road	Taxable value per mile	Aggregate taxable value
Des Moines & Ft. Dodge Ry.	Boone	2,200			
	Dallas	26,000			
	Grande	22,000			
	Humboldt	8,340			
	Palo Alto	20,420			
	Pocahontas	14,740			
	Polk	8,500			
	Webster	22,470	137,420		
Iowa Central—Main Line	Cerro Gordo	21,521			
	Franklin	27,231			
	Hardy	28,769			
	Jasper	2,901			
	Mahaska	23,552			
	Marshall	29,808			
	Monroe	16,584			
	Pocahontas	22,911			
Wapello	619				
Worth	13,521	186,409			
Edmond Branch	Franklin	15,774			
	Hancock	13,023			
	Kossuth	11,521			
	Wright	15,012	50,022		
Story City Branch	Marshall	13,227			
	Story	19,470	34,700		
State Center Branch	Jasper	5,925			
	Marshall	20,650	26,575		
Montemina Branch	Pocahontas	12,010	12,010		
Newton Branch	Jasper	23,250			
	Mahaska	7,382			
	Pocahontas	972	30,707		
Eastern Division	Henry	19,118			
	Jefferson	1,799			
	Keokuk	26,342			
	Louis	21,970			
	Mahaska	14,438			
	Washington	11,724	96,383		
Missouri Iron Co. R. R. switch	Allamakee	2,140	2,140	1,500.00	4,710.00
	Muscatine, Burlington & Southern R. R.				
Des Moines	Des Moines	16,720			
	Louis	23,230	47,950	3,000.00	26,985.00
	Muscatine	1,720			
Omaha Bridge & Terminal Ry. Account sleeping cars.	Pottawattamie	500	500	14,000.00	7,000.00
				20.00	20.00
Sioux City Bridge Co.	Woodbury	780	780	8,000.00	6,216.00

TABLE NO. 2—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total miles of road	Taxable value per mile	Aggregate taxable value
St. Louis City Terminal Ry.	Woodbury	2,050	2,050	10,000.00	20,500.00
Taber & Northern Ry.	Mills	8,700	8,700	2,000.00	17,400.00
Union Pacific Ry. Account sleeping cars			3,780	10,350.00	382,485.00
Main Line	Pottawattamie	2,000		433.00	1,867.00
Union Avenue Line	Pottawattamie	1,730	3,780		
Wabash Ry. Account sleeping cars			202,870	5,280.00	1,071,153.50
Main Line	Adair	7,351		31.00	6,289.00
	Davis	30,248			
	Wapello	9,830	43,310		
Omaha & St. Louis Line	Fremont	8,740			
	Mills	25,940			
	Paga	19,830			
	Pottawattamie	11,230	65,730		
Des Moines & St. Louis Line	Appanoose	17,880			
	Marion	30,000			
	Monroe	21,940			
	Polk	15,610	60,880		
Totals, Railroads		9,843,067		\$9,872.00	\$97,321,336.00
Sleeping Cars					512,115.00
					\$97,833,501.00

*The C., B. & Q., C. & N. W., C. M. & St. P., C., R. I. & P., Dubuque & Sioux City (Illinois Central) and M. & St. L. railways secured temporary injunctions restraining the County Auditors from spreading the assessments as certified out by the Executive Council on their August certificates, and the Federal court instructed that the following valuations be substituted by the Auditors, pending final decision.

Chicago, Burlington & Quincy	\$7,550 per mile in place of \$10,500 per mile
Chicago & Northwestern	8,730 per mile in place of 10,500 per mile
Chicago, Milwaukee & St. Paul	7,835 per mile in place of 9,000 per mile
Chicago, Rock Island & Pacific	2,975 per mile in place of 3,000 per mile
Dubuque & Sioux City (Ill. Cent.)	7,500 per mile in place of 9,000 per mile
Minneapolis & St. Louis	4,140 per mile in place of 5,350 per mile

TABLE NO. 3—SLEEPING CARS

Railroads Assessed on Account of Sleeping Cars, with Mileage and Assessments for 1921

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company	Miles on which assessed	Taxable value per mile of sleeping cars	Aggregate taxable value of sleeping cars
Atchison, Topeka & Santa Fe Railway	19,800	\$79.00	7,538.00
Chicago, Burlington & Quincy Railroad	1,305,032	34.00	73,742.00
Chicago Great Western Railway	789,176	118.00	90,762.00
Chicago, Milwaukee & St. Paul Railway	1,359,400	41	702.00
Chicago & North-Western Railway	1,615,710	92.00	148,045.00
Chicago, Rock Island & Pacific Railway	2,592,525	36.00	123,331.00
Chicago, St. Paul, Minneapolis & Omaha Ry.	74,300	181.00	11,922.00
Davenport, Rock Island & Northwestern Ry.	25,910	23.00	786.00
Des Moines Union Railway	4,225	115.00	483.00
Dubuque & Sioux City Railroad (Ill. Cent.)	719,960	41.00	29,397.00
Minneapolis & St. Louis Railway	798,921	21.00	16,771.00
Omaha Bridge & Terminal Railway	500	20.00	10.00
Union Pacific Railway	3,780	433.00	1,637.00
Wabash Railway	202,870	21.00	6,289.00
Totals	9,667,480		\$12,115.00

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			
C. B. & Q.—Creston & Northern	37.24		271,296
C. B. & Q.—Western Iowa R. R.	18.44	10,254.00	194,241
C. R. I. & P.—Iowa Division	10.270	10,254.00	158,200
	6.238	8,056.00	68,627
Adams			
C. B. & Q.—Main Line	39.802		315,163
C. B. & Q.—Creston Branch	25.997	10,254.00	275,689
	2.299	10,254.00	41,477
Albany			
B. C. R. & N.—Milwaukee Division	67,840		565,412
C. M. & St. P.—Dubuque Division	1,729	8,056.00	13,929
C. M. & St. P.—Iowa & Dakota Division	96,710	9,000.41	325,006
C. M. & St. P.—Waukon Branch	4,000	9,000.41	36,182
C. M. & St. P.—Waukon Branch	22,850	9,000.41	205,552
Missouri Iron Works	3,140	1,900.00	4,710
Appanoose			
Iowa Southern Utilities Company	121,040		1,214,787
C. R. & Q.—Keokuk & Western	21,110	4,000.00	81,440
C. R. & Q.—C. R. & F. C.	29,230	10,254.00	308,177
C. B. & Q.—Iowa and St. Louis	17,970	10,254.00	189,655
Wabash—Main Line	6,400	10,254.00	62,368
C. R. I. & P.—Southwestern Division	26,800	8,056.00	240,794
Wabash—Des Moines & St. Louis	7,260	5,211.00	38,563
C. M. & St. P.—Kansas City Division	17,890	5,211.00	91,951
	22,890	9,000.41	200,886
Audubon			
Atlantic Northern Ry.	24,600		265,200
C. R. I. & P.—Audubon Branch	4,700	1,025.00	10,888
C. & N. W.—Iowa Southwestern Branch	10,246	10,254.00	121,626
	11,650	10,252.00	125,267
Benton			
B. C. R. & N.—Main Line	101,227		880,528
B. C. R. & N.—Pacific Division	22,012	8,056.00	178,280
C. & N. W.—Main Line	14,790	8,056.00	118,856
C. & N. W.—Ottumwa, Cedar Falls & St. Paul	24,840	10,252.00	261,108
C. & N. W.—Iowa, Minn. & N. W.	2,470	10,252.00	26,192
C. M. & St. P.—Iowa Division	430	10,252.00	4,333
C. M. & St. P.—Iowa Division	24,050	9,000.41	216,730
Waterloo, Cedar Falls & Northern	1,720	2,000.41	15,097
	9,900	5,000.00	49,800
Black Hawk			
B. C. R. & N.—Main Line	126,423		1,258,509
C. G. W.—Southern Branch	22,720	8,056.00	203,473
C. G. W.—Cedar Falls Branch	20,257	7,418.00	201,200
Dubuque & Sioux City—Main Line	7,520	7,418.00	57,352
Dubuque & Sioux City—Main Line	37,536	9,941.00	319,251
C. & N. W.—Iowa, Minn. & N. W.	7,500	9,941.00	68,627
Waterloo, Cedar Falls & Northern	6,270	10,252.00	69,412
	64,270	5,000.00	321,800
Boone			
Pt. Dodge, Des Moines & Southern	122,630		956,429
C. M. & St. L.—Des Moines & Ft. Dodge	31,700	5,000.00	158,500
M. & St. L.—Main Line	7,080	3,201.00	15,797
C. & N. W.—Main Line	24,070	5,201.90	130,776
C. & N. W.—Iowa Ry., Coal & Mtg. Co.	14,800	10,252.00	202,382
C. & N. W.—Molineux Branch	3,290	10,252.00	34,421
C. M. & St. P.—D. M. Div.—Boone Line	10,000	10,252.00	105,520
C. M. & St. P.—Iowa Division	15,400	9,000.41	138,605
	9,900	9,000.41	89,284

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Bremser			
B. C. R. & N.—Main Line	84,137		715,781
B. C. R. & N.—Waverly Short Line	4,100	8,056.00	33,750
C. G. W.—Main Line	3,968	8,056.00	45,756
C. G. W.—Oswain-Clarion Branch	6,958	7,418.00	45,700
C. G. W.—Waverly Branch	25,208	7,418.00	190,487
Dubuque & Sioux City—Main Line	17,871	7,418.00	141,612
Waterloo, Cedar Falls & Northern	15,440	8,056.00	175,750
	19,380	5,000.00	97,000
Burlington			
B. C. R. & N.—Milwaukee Division	70,300		567,513
C. G. W.—Main Line	25,800	8,056.00	208,080
C. G. W.—Southern Branch	11,274	7,418.00	89,047
Dubuque & Sioux City—Main Line	24,570	9,001.00	224,047
Waterloo, Cedar Falls & Northern	5,730	9,000.00	28,350
Burns Vista			
C. R. I. & P.—Gowrie & N. W.	4,000	8,056.00	32,224
M. & St. L.—Southwestern Division	30,120	3,201.00	109,650
C. & N. W.—Tuleto & N. W.	22,770	10,252.00	251,172
C. M. & St. P.—D. M. Div.—Main Line	14,200	9,000.41	131,208
C. M. & St. P.—D. M. Div.—Storm Lake Branch	7,800	9,000.41	70,553
Dubuque & Sioux City—Main Line	23,400	9,041.00	229,941
Butler			
B. C. R. & N.—Main Line	104,800		906,065
C. G. W.—Oswain-Clarion Branch	21,060	8,056.00	169,650
C. & N. W.—Iowa, Minn. & N. W.	27,743	7,418.00	211,046
Dubuque & Sioux City—Main Line	31,110	10,252.00	325,217
	34,900	9,041.00	329,573
Calhoun			
C. R. I. & P.—Gowrie & N. W.	121,223		1,200,708
Dubuque & Sioux City—Main Line	16,380	8,056.00	139,068
Dubuque & Sioux City—Omaha District	14,970	9,041.00	139,440
C. & N. W.—Tuleto & N. W.	25,540	10,252.00	261,610
C. M. & St. P.—D. M. Div.—Main Line	32,840	9,000.41	309,222
C. M. & St. P.—D. M. Div.—Storm Lake Branch	11,730	9,000.41	105,513
C. G. W.—M. C. & Ft. Dodge—Main Line	18,200	7,418.00	141,453
Pt. Dodge, Des Moines & Southern R. R.	13,330	5,000.00	66,550
Carroll			
C. & N. W.—Main Line	110,224		1,139,100
C. & N. W.—Maple River Branch	28,410	10,252.00	309,141
C. & N. W.—Iowa and S. W.	2,200	10,252.00	22,752
C. M. & St. P.—Iowa Division	25,430	10,252.00	260,254
C. M. & St. P.—Iowa Division	22,800	9,000.41	210,300
C. G. W.—M. C. & Ft. Dodge—Main Line	26,228	7,418.00	209,222
Cass			
Atlantic Northern Railway	71,132		869,243
C. B. & Q.—Western Iowa Railway	7,300	1,425.00	14,173
C. B. & Q.—Red Oak & Atlantic	10,000	10,254.00	109,540
C. R. I. & P.—Iowa Division	3,207	10,254.00	32,941
C. R. I. & P.—Audubon Branch	22,048	8,056.00	217,800
C. R. I. & P.—Oriswood Branch	8,800	8,056.00	71,618
	14,340	8,056.00	134,712
Cedar			
B. C. R. & N.—Main Line	88,250		722,701
B. C. R. & N.—O. R. and Clinton	8,940	8,056.00	72,020
B. C. R. & N.—Davenport, Iowa & Dakota	26,130	8,056.00	210,501
C. R. I. & P.—Iowa Division	9,100	8,056.00	73,713
C. & N. W.—Main Line	1,800	8,056.00	15,599
C. & N. W.—Stanwood and Tipton Branch	24,000	10,252.00	246,384
C. M. & St. P.—Davenport & N. W.	8,900	10,252.00	96,022
	2,900	9,000.41	26,842

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Cerro Gordo			
B., C. R. & N.—Main Line	160.731		1,261,228
C. G. W.—M. C. & Ft. Dodge—Main Line	10,610	8,066.00	85,474
M. & St. L.—Iowa Central—Main Line	37,484	7,618.00	285,845
C. & N. W.—Iowa, Minn. and N. W.	24,351	5,301.00	129,085
C., M. & St. P.—Iowa and Dakota Division	29,010	10,592.96	307,274
C., M. & St. P.—Austin Branch	9,140	9,000.41	82,364
C., R. I. & P.—St. Paul & N. O. Short Line	24,220	9,000.41	217,990
Mason City & Clear Lake R. R. Co.	15,356	8,956.00	137,734
	10,066	4,500.00	72,270
Cherokee			
Dubuque & Sioux City—Onawa Branch	67,210		517,236
Dubuque & Sioux City—Sioux Falls Branch	16,010	9,041.00	144,746
Dubuque & Sioux City—Main Line	11,400	9,041.00	102,967
	39,800	9,041.00	359,422
Chickasaw			
C. G. W.—Main Line	58,896		464,818
Dubuque & Sioux City—Mona Branch	35,326	7,618.00	268,451
C., M. & St. P.—Iowa & Dakota Division	7,010	9,041.00	63,377
	26,230	9,000.41	236,281
Clarke			
C., B. & Q.—Main Line	46,420		468,916
C., B. & Q.—Des Moines & N. O.	25,322	10,354.00	272,525
	30,598	10,354.00	317,391
Clay			
C., R. I. & P.—Gowrie & N. W. Division	110,140		877,811
M. & St. L.—Southwestern Division	56,550	8,066.00	456,214
C. & N. W.—Toledo & N. W.	140,742		1,107,742
C., M. & St. P.—Iowa and Dakota Division	5,700	10,592.00	60,274
C., M. & St. P.—Spirit Lake Branch	214,210	9,000.41	2,128,800
C., M. & St. P.—D. M. Division—Main Line	8,110	9,000.41	72,996
	19,500	9,000.41	175,958
Clayton			
C., M. & St. P.—Dubuque Division	152,390		1,190,294
C., M. & St. P.—Iowa and Dakota Division	36,220	9,000.41	325,995
C., M. & St. P.—Elkader Branch	22,680	9,000.41	204,129
C., M. & St. P.—Volga Branch	19,180	9,000.41	172,628
C., M. & St. P.—Davenport & N. W.	42,070	9,000.41	378,107
	42,170	9,000.41	379,585
Clinton			
D., R. I. & N. W. Railway	186,480		1,727,458
B., C. R. & N.—R. & Clinton	9,130	7,025.00	64,066
C. & N. W.—Main Line	14,500	8,956.00	111,812
C. & N. W.—Iowa Midland Branch	40,170	10,592.00	425,481
C., M. & St. P.—Iowa Division	22,400	10,592.00	237,404
C., M. & St. P.—Davenport & N. W.	35,310	9,000.41	317,804
C., M. & St. P.—Maquoketa Branch	12,590	9,000.41	112,525
C., M. & St. P.—Clinton Branch	21,500	9,000.41	192,500
C., M. & St. P.—Green Island Branch	19,590	9,000.41	176,224
Clinton, Davenport & Muscatine Ry.	6,840	9,000.41	61,560
	10,900	4,000.00	43,440
Crawford			
Dubuque & Sioux City—Onawa District	159,000		1,556,965
Chicago & North Western—Main Line	33,170	9,941.00	296,800
C. & N. W.—Boyer Valley Branch	31,900	10,592.00	337,797
C. & N. W.—Soldier River Branch	17,940	10,592.00	189,024
C. & N. W.—Iowa Southwestern Branch	35,440	10,592.00	375,264
C., M. & St. P.—Iowa Division	1,890	10,592.00	19,983
C., M. & St. P.—Sioux City Branch	12,990	9,000.41	116,915
C. G. W.—M. C. & Ft. Dodge—Main Line	31,190	9,000.41	280,433
	1,872	7,618.00	14,283
Dallas			
Inter Urban Railway	195,700		920,726
C., R. I. & P.—Iowa Division	21,200	5,000.00	106,000
M. & St. L.—D. M. & Ft. Dodge	17,540	8,066.00	141,392
C., M. & St. P.—Iowa Division	36,960	8,391.00	309,021
C., M. & St. P.—D. M. Division—Boone Line	20,510	9,000.41	184,596
C., M. & St. P.—D. M. Division—Main Line	26,710	9,000.41	240,401
C., M. & St. P.—Woodward & Palfra Line	9,890	9,000.41	89,084
	4,300	9,000.41	37,820

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Davis			
C., B. & Q.—Chicago, Council Bluffs & K. O.	65,446		402,751
C., R. I. & P.—Southwestern Division	15,430	9,566.00	146,059
C., R. I. & P.—Keokuk & Des Moines	22,800	8,066.00	184,422
Wabash—Main Line	803	8,956.00	7,195
	35,246	5,211.00	139,282
Decatur			
C., B. & Q.—Chariton Branch	94,712		1,000,036
C., B. & Q.—Leon, Mt. Ayr and S. W.	15,907	19,264.00	306,492
C., B. & Q.—Huneston & Shenandoah	25,600	19,264.00	493,160
C., B. & Q.—Keokuk & Western	14,180	19,264.00	273,208
C., B. & Q.—Des Moines and Kansas City	25,600	19,264.00	493,160
Delaware			
C. G. W.—Main Line	109,002		887,801
Dubuque & Sioux City—Main Line	35,624	7,618.00	270,294
Dubuque & Sioux City—Clear Rapids Branch	24,400	9,041.00	220,144
Manchester & Onawa Railway	14,070	9,041.00	127,297
C., M. & St. P.—Davenport and N. W.	8,025	9,000.41	72,243
C., M. & St. P.—Dubuque and S. W.	7,900	9,000.41	71,103
Des Moines			
B., C. R. & N.—Main Line	71,976		605,776
C., B. & Q.—Main Line	21,180	8,066.00	170,620
C., B. & Q.—Keokuk and St. Paul	18,070	10,564.00	190,711
C., B. & Q.—Burlington & N. W.	8,980	10,564.00	94,776
Muscatine, Burlington & Southern	16,750	3,000.00	50,250
Dickinson			
B., C. R. & N.—O. R., I. P. & Northern	60,070		396,150
M. & St. L.—Southwestern Branch	89,820	8,066.00	724,220
C., M. & St. P.—Spirit Lake Branch	12,380	9,000.41	111,464
Dubuque			
C., B. & Q.—C. B. & N. R. R.	128,536		1,070,000
C. G. W.—Main Line	532	19,264.00	10,245
C., M. & St. P.—Dubuque Division	31,204	7,618.00	237,712
C., M. & St. P.—Cascadia Branch	22,850	9,000.41	205,601
C., M. & St. P.—Dubuque and S. W.	19,600	9,000.41	176,408
Dubuque & Sioux City—Main Line	7,720	9,000.41	69,487
Donleith & Duluth Bridge Company	81,420	9,041.00	735,227
	1,010	10,000.00	10,100
Emmet			
B., C. R. & N.—Lakota Division	73,920		391,054
B., C. R. & N.—C. R., I. P. & Northern	29,000	5,066.00	146,900
M. & St. L.—Southwestern Division	16,200	8,066.00	130,670
C. & N. W.—Fox Lake Branch	18,000	5,211.00	93,816
	18,780	10,592.00	198,918
Fayette			
C. G. W.—Oswest-Clarion Branch	132,201		1,390,329
C. G. W.—Main Line	7,340	7,618.00	55,906
C. G. W.—Southern Division	19,841	7,618.00	151,149
C., R. I. & P.—Milwaukee Division	6,901	7,618.00	52,527
B., C. R. & N.—Chicago, Decatur & Minn.	44,420	8,566.00	380,699
C., M. & St. P.—Volga Branch	2,210	8,956.00	19,692
C., M. & St. P.—Davenport & N. W.	16,580	9,000.41	149,367
	37,025	9,000.41	333,195
Flora			
B., C. R. & N.—Main Line	87,720		642,914
Dubuque & Sioux City—Mona Branch	30,280	8,566.00	259,280
C. & N. W.—Iowa, Minnesota and N. W.	19,180	9,541.00	182,948
C., M. & St. P.—Iowa & Dakota Div.	939	10,592.00	9,921
Charles City & Western Ry.	24,820	9,906.41	245,300
	23,200	3,000.00	69,600

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Franklin			
Burlington, C. R. & N.—C. R., I. F. & N. W.	106,322		728,220
C., R. I. & P.—St. Paul & K. C. Short Line	12,439	8,056.00	100,138
C. G. W.—M. C. & Ft. Dodge—Main Line	25,198	8,058.00	202,970
C. G. W.—Gleason-Clarion Branch	335	7,028.00	4,079
Dubuque & Sioux City—Main Line	24,144	7,418.00	181,229
M. & St. L.—I. C.—Main Line	1,190	9,041.00	9,945
M. & St. L.—Belmond Branch	27,231	5,301.00	144,522
	15,774	9,301.00	80,618
Fremont			
C., B. & Q.—Nebraska City Branch	79,498		607,210
C., B. & Q.—Nebraska City, Sidney & N. E.	19,741	10,554.00	208,247
C., B. & Q.—K. C., St. J. & O. B.	12,139	10,554.00	128,112
Wabash—Omaha & St. J.	29,783	10,554.00	314,320
	9,740	5,211.00	40,418
Greene			
M. & St. L.—D. M. & Ft. Dodge	75,790		620,612
C. & N. W.—Main Line	33,000	5,301.00	175,341
C., M. & St. P.—D. M. Division—Main Line	24,120	10,502.00	256,220
Ft. Dodge, Des Moines & Southern R. R.	27,300	9,005.41	246,251
	1,180	3,000.00	5,900
Grundy			
B., C. R. & N.—Pacific Division	65,422		602,846
C. G. W.—Southern Branch	14,850	8,058.00	119,620
C. & N. W.—Iowa, Minn. & N. W.	7,022	7,018.00	49,250
C. & N. W.—Toledo and N. W.	18,470	10,502.00	195,054
B., C. R. & N.—C. R., I. F. & N.	12,790	10,502.00	135,472
	11,300	8,056.00	91,728
Guthrie			
C., R. I. & P.—Iowa Division	70,200		601,839
C., B. I. & P.—Guthrie Center Branch	19,200	8,056.00	154,681
C., M. & St. P.—Iowa Division	14,510	8,056.00	116,882
C., M. & St. P.—D. M. Division—Main Line	19,500	9,000.41	176,048
	16,900	9,000.41	152,917
Hamilton			
Ft. Dodge, Des Moines & Southern Ry.	81,200		794,820
C. & N. W.—Des Moines & Minneapolis	5,700	5,800.00	33,300
C. & N. W.—Toledo & N. W.	7,450	10,501.00	78,010
Dubuque & Sioux City—Main Line	45,580	10,502.00	482,782
	22,900	9,041.00	204,527
Hancock			
B., C. R. & N.—Garner Division	108,400		791,580
B., C. R. & N.—C. R., I. F. & N.	21,000	8,056.00	169,191
M. & St. L.—Iowa Central—I. C. and West	24,000	9,054.00	217,480
M. & St. L.—Southern Division	13,080	5,301.00	69,229
Chicago, M. & St. P.—Iowa & Dakota Division	35,710	5,301.00	190,289
	24,150	9,000.41	217,300
Harrison			
B., C. R. & N.—C. R., I. F. & N.	148,850		1,273,164
M. & St. L.—Iowa Central—Main Line	17,800	8,056.00	144,122
C. & N. W.—Toledo & N. W.	28,700	5,301.00	152,504
C. & N. W.—Alden Branch	24,850	10,502.00	260,788
Dubuque & Sioux City—Main Line	28,800	10,502.00	302,429
C., R. I. & P.—St. P. & K. C. Short Line	29,700	9,041.00	271,724
	27,234	8,058.00	219,397
Harrison			
Dubuque & Sioux City—Omaha District	114,220		1,147,322
C. & N. W.—Main Line	25,470	9,041.00	230,586
C. & N. W.—Sudley River Branch	30,200	10,501.00	317,252
C. & N. W.—Sioux City Branch	18,120	10,502.00	188,927
C., M. & St. P.—Iowa Division	22,400	10,502.00	235,151
C. G. W.—Mason City & Ft. Dodge—Main Line	7,020	9,000.41	63,182
	1,949	7,418.00	14,467

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Henry			
C., B. & Q.—Main Line	75,431		607,623
C., B. & Q.—Ft. Madison Branch	29,264	10,524.00	307,868
C., B. & Q.—Burlington and N. W.	2,670	10,524.00	28,179
C., B. & Q.—Burlington & Western	19,679	10,524.00	207,708
C., B. & Q.—St. L., K. and N. W.	8,133	10,524.00	85,544
C., B. & Q.—St. L., K. and N. W.	14,250	10,524.00	149,884
M. & St. L.—Eastern Division	19,148	5,301.00	101,504
Howard			
C. G. W.—Main Line	59,001		531,464
C. G. W.—Wisconsin, Minn. & Pacific	12,030	7,618.00	91,228
C., M. & St. P.—Iowa, Minnesota Division	1,321	7,618.00	11,511
	24,820	9,000.41	223,000
Humboldt			
D., C. R. & N.—C. R., I. F. & N. W.	89,800		731,370
M. & St. L.—Des Moines & Ft. Dodge	24,000	8,056.00	193,319
M. & St. L.—Main Line	6,340	5,301.00	33,608
C. & N. W.—Toledo & N. W.	35,140	10,502.00	369,252
Ia			
Dubuque & Sioux City—Omaha Branch	40,380		434,202
Chicago & N. W.—Maple River Branch	2,220	9,041.00	20,071
	38,160	10,502.00	404,131
Iowa			
C., R. I. & P.—Iowa Division	37,800		436,827
C., M. & St. P.—R. O. Division	25,250	8,056.00	203,414
	32,000	9,000.41	288,013
Jackson			
C. & N. W.—Iowa Midland Branch	82,800		681,474
C., M. & St. P.—Iowa Division	14,000	10,502.00	147,024
C., M. & St. P.—Dubuque Division	12,520	9,000.41	112,265
C., M. & St. P.—Cassava Branch	31,230	9,000.41	281,182
C., M. & St. P.—Mauquoketa Branch	16,120	9,000.41	145,097
C., M. & St. P.—Green Island Branch	7,800	9,000.41	70,231
	12,140	9,000.41	109,205
Jasper			
Caltax Northern Ry.	123,400		617,028
C. G. W.—Southern Division	6,930	8,056.00	55,809
C., R. I. & P.—Iowa Division	19,027	7,618.00	144,910
C., R. I. & P.—Newton & Maurice Branch	34,298	8,056.00	275,905
C., R. I. & P.—Keokuk & D. M. Division	17,020	8,056.00	137,118
M. & St. L.—Iowa Central—Main Line	17,830	9,054.00	161,311
M. & St. L.—State Center Branch	2,901	5,301.00	15,396
M. & St. L.—Newton Branch	5,928	5,301.00	31,424
Inter-Urban Railway	25,251	5,301.00	133,854
	5,450	5,000.00	27,250
Jefferson			
C., B. & Q.—Main Line	67,426		602,406
C., B. & Q.—Ft. Madison Branch	24,240	10,524.00	254,281
C., B. & Q.—Burlington & W.	12,000	10,524.00	126,282
C., B. & Q.—Burlington & Western	17,784	10,524.00	187,490
C., R. I. & P.—Southwestern Division	28,270	8,056.00	227,427
M. & St. L.—Eastern Division	1,702	5,301.00	9,066
C., M. & St. P.—Rutledge-Muscatine Line	4,020	9,000.41	36,182
Johnson			
C., R. I. & P.—B., C. R. & N.—Main Line	81,250		697,990
C., R. I. & P.—B., C. R. & N.—C. R. & Clinton	16,050	8,056.00	129,244
C., R. I. & P.—Iowa Division	12,150	8,056.00	97,800
C., R. I. & P.—Iowa Division	27,200	8,056.00	219,122
C., R. I. & P.—I., C. R. & N.—Muscatine Div.	7,000	8,056.00	56,375
C., R. I. & P.—I., C. R. & N.—Iowa City & West	12,200	8,056.00	98,212
Cedar Rapids & Iowa City Railway	18,220	8,056.00	146,820
Jones			
C. & N. W.—Iowa Midland Branch	95,800		808,212
C., M. & St. P.—Iowa Division	19,050	10,502.00	200,040
C., M. & St. P.—Davenport and N. W.	25,470	9,000.41	229,280
C., M. & St. P.—Dubuque and S. W.	27,570	9,000.41	248,141
	19,180	9,000.41	173,028

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Keokuk	152,006		1,281,267
C. R. I. & N.—Iowa City and Western	31,383	8,556.00	267,656
C. M. & St. P.—Muscatine Line	9,280	9,009.41	84,424
C. M. & St. P.—K. C. Division	30,700	9,000.41	276,313
C. R. I. & P.—Oskaloosa Division	35,790	8,056.00	287,794
C. B. & Q.—Burlington and Western	13,443	10,354.00	141,377
M. & St. L.—Eastern Division	38,243	5,301.00	202,644
C. N. W.—Ottumwa, C. F. & St. P.	16,800	10,502.00	174,569
Kossuth	144,061		1,274,552
C. R. I. & P.—B., C. R. & N.—Germania Div.	23,820	8,556.00	203,006
C. R. I. & P.—B., C. R. & N.—Garner Div.	3,610	8,056.00	29,082
C. R. I. & P.—B., C. R. & N.—C. R. I. F. & N. Northwest	10,270	8,056.00	82,735
M. & St. L.—Iowa City and Western	14,521	5,301.00	77,135
C. M. & St. L.—Southern Div.	7,500	5,301.00	41,247
C. & N. W.—Fox Lake Branch	17,750	10,502.00	186,456
C. & N. W.—Toledo & N. W.	46,310	10,502.00	486,254
C. M. & St. P.—Iowa and Dakota Division	34,350	9,000.41	310,100
Lee	150,000		1,094,000
Atchison, Topeka & Santa Fe	19,800	28,979.00	573,582
C. B. & Q.—Ft. Madison Branch	35,640	10,354.00	370,656
C. B. & Q.—C., B. & K. C.	16,800	10,354.00	173,257
C. B. & Q.—Keokuk & St. Paul	33,346	10,354.00	344,584
C. B. & Q.—St. L., K. and N. W.	38,750	10,354.00	401,250
C. R. I. & P.—Keokuk & Des Moines	37,180	8,056.00	318,502
Linn	220,140		1,816,178
Cedar Rapids & Iowa City	26,286	6,000.00	157,680
C. R. I. & P.—B., C. R. & N.—Main Line	21,070	8,056.00	170,874
C. R. I. & P.—B., C. R. & N.—Milwaukee Div.	21,000	8,056.00	169,163
Dubuque & Sioux City—Cedar Rapids Br.	27,760	9,911.00	275,110
C. & N. W.—Main Line	39,250	10,352.00	406,310
C. M. & St. P.—Iowa Division	35,800	9,000.41	322,211
C. M. & St. P.—Kansas City Division	17,370	9,000.41	156,337
C. M. & St. P.—Dubuque and Southwestern	20,000	9,120.00	182,400
Cedar Rapids & Marion City Railway	21,340	8,500.00	180,400
Waterloo, Cedar Falls & Northway	30,710	5,000.00	153,550
Louis	96,647		320,548
C. M. & St. P.—Muscatine Line	6,110	9,000.41	54,992
Minneapolis, Burlington & Southern	32,320	2,000.00	64,640
C. R. I. & P.—B., C. R. & N.—Main Line	23,150	9,058.00	209,465
C. B. & Q.—Burlington & N. W.	3,148	10,354.00	32,524
C. R. I. & P.—Southwestern Branch	18,900	8,056.00	152,362
M. & St. L.—Eastern Division	13,919	5,301.00	73,782
Louis	69,363		627,271
C. B. & Q.—Main Line	28,832	10,354.00	298,457
C. B. & Q.—Chariton Branch	18,741	10,354.00	193,623
C. B. & Q.—Chariton, Des Moines & Southern	9,651	10,354.00	99,924
C. R. I. & P.—St. P. & K. C. Short Line	20,310	8,056.00	163,517
Lyon	110,400		1,076,013
Great Northern Railway	17,420	10,500.00	182,910
C. R. I. & P.—B., C. R. & N.—C. R. I. F. & N. C.	27,893	8,056.00	224,673
C. St. P. M. & O.—Rock River Branch	17,400	14,121.00	245,445
Dubuque & Sioux City—Sioux Falls Br.	24,290	9,911.00	240,215
C. M. & St. P.—Iowa, Dakota Division	9,420	9,000.41	84,784
C. M. & St. P.—Sioux City and Dakota	5,060	9,000.41	45,561
Madison	52,245		451,328
C. B. & Q.—D. M. & K. C.	12,270	10,354.00	127,048
C. G. W.—Southern Division	19,466	7,618.00	148,292
C. R. I. & P.—Iowa Division	8,500	8,056.00	68,476
C. R. I. & P.—D. M., I. & W.	12,009	8,056.00	96,922

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Maehaska	161,217		1,211,300
C. R. I. & P.—B., C. R. & N.—Iowa City & Western	4,270	8,056.00	34,395
C. R. I. & P.—Oskaloosa Division	23,870	8,056.00	192,445
C. R. I. & P.—Keokuk & Des Moines Div.	21,200	8,056.00	170,790
C. B. & Q.—Burlington & Western	25,746	10,354.00	266,277
M. & St. L.—Iowa Central—Main Line	25,252	5,301.00	133,846
M. & St. L.—Newton Branch	7,282	5,301.00	38,812
M. & St. L.—Eastern Division	14,436	5,301.00	76,525
C. & N. W.—Ottumwa, Cedar Falls & St. P.	19,205	10,502.00	201,487
C. & N. W.—Southern Iowa Railway Br.	19,150	10,502.00	201,127
Oskaloosa & Buxton Electric Railway	2,300	2,700.00	6,210
Marion	122,547		903,151
C. B. & Q.—Albia, K. & D. M. & D. M. R. R.	20,294	10,354.00	210,170
C. B. & Q.—D. & W. Railway	508	10,354.00	5,257
C. R. I. & P.—Oskaloosa Division	12,320	8,056.00	100,361
C. R. I. & P.—Keokuk and Des Moines	14,650	8,056.00	118,230
C. & N. W.—St. P. and K. C. Short Line	18,270	8,056.00	147,277
Wabash—Des Moines & St. L.	39,000	5,311.00	207,129
Marshall	142,543		1,091,110
C. G. W.—Southern Division	21,218	7,618.00	161,200
M. & St. L.—Iowa Central—Main Line	29,298	5,301.00	156,300
M. & St. L.—Story City Branch	15,227	5,301.00	80,718
M. & St. L.—State Center Branch	20,256	5,301.00	107,366
C. & N. W.—Main Line	35,200	10,352.00	364,400
C. M. & St. P.—Iowa Division	24,900	9,000.41	224,900
Mills	90,717		811,250
Tabor & Northern Railway	8,790	2,000.00	17,580
C. B. & Q.—Main Line	27,222	10,354.00	281,523
C. B. & Q.—Nebraska City, Sidney & N. E.	5,293	10,354.00	54,711
C. B. & Q.—Hastings & Avoca	12,000	10,354.00	124,200
C. B. & Q.—K. C., St. J. & C. B.	17,903	10,354.00	184,561
Wabash—Omaha & St. L. Line	35,940	5,311.00	190,797
Mitchell	74,502		622,627
C. G. W.—Main Line	8,886	7,618.00	67,512
C. G. W.—Mason City & Ft. Dodge—Main Line	5,265	7,618.00	40,112
C. G. W.—Wisconsin, Minn. & Pacific	20,264	7,618.00	154,292
Dubuque & Sioux City—Monsi Branch	22,725	9,911.00	225,110
Dubuque & Sioux City—Stacyville R. R.	7,990	9,911.00	79,126
C. M. & St. P.—Austin Branch	7,760	9,000.41	69,843
Monona	113,700		1,135,181
Dubuque & Sioux City—Onawa Branch	18,220	9,911.00	180,540
C. & N. W.—Maple River Branch	24,250	10,360.00	250,925
C. & N. W.—Soldier River Branch	25,200	10,360.00	261,000
C. M. & St. P.—Sioux and Pacific Branch	22,730	10,360.00	235,744
C. M. & St. P.—Sioux City Branch	22,500	9,000.41	202,781
Monroe	122,311		943,235
Iowa Southern Utilities Co.	10,850	4,000.00	43,400
C. B. & Q.—Main Line	27,215	10,354.00	281,815
C. B. & Q.—A., K. & D. M.	10,772	10,354.00	111,698
Wabash—Des Moines and St. Louis	25,246	5,211.00	131,522
M. & St. L.—Iowa Central—Main Line	12,584	5,301.00	66,600
C. & N. W.—Southern Iowa Railway	3,090	10,360.00	32,004
C. M. & St. P.—K. C. Division	10,470	9,000.41	94,231
Albia Light & Railway Co.	10,000	5,000.00	50,000
C. & N. W.—Iowa Southern Branch	13,770	10,360.00	142,823
Montgomery	48,427		311,029
C. B. & Q.—Main Line	25,202	10,354.00	260,922
C. B. & Q.—Brownsville and Nod. Valley	2,438	10,354.00	25,220
C. B. & Q.—Nebraska City Branch	7,608	10,354.00	78,858
C. B. & Q.—Bed Oak and Atlantic	13,429	10,354.00	139,129

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Muscatine	145,679		1,076,068
C. R. I. & P.—B., C. R. & N.—Muscatine Div.	19,210	8,066.00	154,756
C. M. & St. P.—Muscatine Line	36,729	9,000.41	330,487
Muscatine, Burlington & Southern	7,729	2,009.96	15,440
C. R. I. & P.—U. R. & S.—Main Line	18,919	8,066.00	152,736
C. R. I. & P.—Iowa Division	24,850	8,066.00	200,192
and Dakota	7,120	8,066.00	57,359
C. R. I. & P.—Southwestern Division	22,770	8,066.00	183,435
C. R. I. & P.—Wilton Branch	11,979	8,066.00	96,420
Clinton, Davenport & Muscatine Railway	16,400	4,000.00	65,600
O'Brien	96,520		961,523
C. R. I. & P.—Gowrie and N. W.	13,220	8,066.00	106,500
C. St. P., M. & O.—Main Line	6,910	14,131.00	97,698
Dubuque & Sioux City—Sioux Falls Branch	27,275	9,041.50	247,452
C. & N. W.—Toledo and N. W.	25,300	10,592.00	267,978
C. M. & St. P.—Iowa and Dakota	24,020	9,000.41	216,100
Osceola	57,000		573,253
C. R. I. & P.—B., C. R. & N.—C. R., I. F. & N. W.	36,260	8,066.00	293,792
C. R. I. & P.—Gowrie & N. W.	13,230	8,066.00	107,336
C. St. P., M. & O.—Main Line	17,680	14,131.00	250,075
Page	101,512		967,288
C. B. & Q.—Nebraska City Branch	11,800	10,544.00	124,507
C. B. & Q.—Bronxville & N. Valley	21,510	10,544.00	226,737
C. B. & Q.—Clarinda, C. S. & S.	17,768	10,544.00	187,523
C. B. & Q.—Humeson and Shenandoah	27,120	10,544.00	285,300
C. B. & Q.—K. C., St. J., & C. B.—Tarkio Valley	2,774	10,544.00	29,244
Wabash—Omaha & St. L.	19,830	5,311.00	105,317
Palo Alto	74,800		578,557
B., C. R. & N.—C. R., I. F. & N. W.	27,290	8,068.00	220,848
M. & St. L.—Des Moines and Ft. Dodge	20,490	9,301.00	190,617
C. & N. W.—Fox Lake Branch	2,740	29,002.00	79,462
C. M. & St. P.—Iowa and Dakota Div.	24,380	9,000.41	219,670
Plymouth	118,120		1,151,832
Great Northern Railway	35,290	10,500.00	370,545
C. St. P., M. & O.—Main Line	6,480	14,131.00	91,592
D. & N. W.—Major River Branch	7,980	8,066.00	64,312
C. M. & St. P.—Sioux City and Dakota	15,900	9,000.41	142,906
Dubuque & S. C.—Main Line	34,870	9,041.00	315,259
Chicago & N. W.—Hawarden Branch	20,380	10,592.00	215,318
Pocahontas	91,130		799,128
M. & St. L.—Des Moines and Ft. Dodge	16,740	5,301.00	88,739
C. R. I. & P.—Gowrie and N. W.	29,400	8,066.00	238,846
C. & N. W.—Toledo and N. W.	24,130	10,599.00	255,115
C. M. & St. P.—Des Moines Div.—Main Line	11,010	9,000.41	99,066
Dubuque & Sioux City—Main Line	9,770	9,041.00	88,323
Polk	251,534		2,772,132
M. & St. L.—Des Moines and Ft. Dodge Div.	8,560	5,301.00	45,377
Wabash—Des Moines and St. Louis	15,610	5,311.99	82,715
C. & N. W.—Des Moines and Minneapolis	14,160	10,262.00	145,368
C. M. & St. P.—Des Moines Division—Main Line	10,520	9,000.41	94,124
C. M. & St. P.—Des Moines Division—Boone Line	10,010	9,000.41	90,094
Inter-Urban Railway	21,970	5,000.00	109,850
Des Moines Union Railway	4,225	200,115.00	845,488
C. B. & Q.—A., E. & D. M. and D. M. & K.	10,125	10,544.00	106,985
C. B. & Q.—D. M. & K. C.	7,425	10,544.00	78,295
C. G. W.—Southern Division	29,020	7,018.00	203,196
C. R. I. & P.—Iowa Division	27,720	8,066.00	223,260
C. R. I. & P.—D. M., I. & W.	7,860	8,066.00	63,709
C. R. I. & P.—Kookuk & Des Moines	17,149	8,066.00	138,950
Des Moines Terminal Railway	800	800.00	68,772
Iowa Transfer Railway	210	48,000.00	10,080
Ft. Dodge, Des Moines & Southern R. R.	20,430	5,000.00	102,250
C. R. I. & P.—St. P. & K. C. Short Line	21,264	8,068.00	171,825
Des Moines City Railway	2,995	2,900.00	15,488

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Pottawattamie	188,345		1,907,193
Omaha Bridge & Terminal Railway	300	14,029.00	7,019
C. B. & Q.—Red Oak & Atlantic	1,906	10,500.00	20,000
C. B. & Q.—Hastings & Avoca	5,244	10,544.00	55,245
C. B. & Q.—K. C., St. Joe & C. B.	8,280	10,544.00	87,387
C. R. I. & P.—Iowa Division	45,230	8,063.00	364,806
C. R. I. & P.—Carson Branch	17,730	8,066.00	143,932
C. R. I. & P.—Harian Branch	1,100	8,066.00	8,945
Wabash—Omaha & St. Louis	13,225	5,311.00	70,580
Dubuque & Sioux City—Omaha District	10,720	9,041.00	178,580
Union Pacific—Main Line	2,080	96,683.00	199,987
Union Pacific—Union Avenue Line	1,720	36,683.00	63,125
C. & N. W.—Main Line	19,000	10,562.00	200,684
C. M. & St. P.—Iowa Division	20,560	9,000.41	239,221
C. G. W.—M. C. & Ft. Dodge—Main Line	28,270	7,018.00	216,146
Poweshiek	95,013		741,723
C. R. I. & P.—B., C. R. & N.—Iowa City & Western	6,300	8,066.00	51,264
C. R. I. & P.—Iowa Division	25,030	8,066.00	201,669
M. & St. L.—Iowa Central—Main Line	22,911	5,301.00	121,451
M. & St. L.—Montezuma Branch	13,610	4,391.00	59,147
M. & St. L.—Newton Branch	672	5,391.00	3,622
C. & N. W.—Otumwa, C. F. & St. P.	27,230	10,592.00	288,425
Ringgold	79,800		712,137
C. B. & Q.—Leon, Mt. Ayr & S. W.	38,642	10,544.00	406,258
C. B. & Q.—Humeson & Shenandoah	27,250	10,544.00	287,716
C. G. W.—Southwestern Division	23,908	7,018.00	169,665
Sac	107,830		1,079,671
Dubuque & Sioux City—Omaha District	18,000	9,041.00	171,417
C. & N. W.—Maple River Branch	54,000	10,562.00	570,140
C. & N. W.—Boyer Valley Branch	6,800	10,592.00	72,043
C. & N. W.—Toledo & N. W.	8,670	10,592.00	90,772
C. M. & St. P.—D. M. Division—Storm Lake Branch	19,150	5,000.41	172,558
Scott	136,000		1,139,003
Davenport, Rock Island & N. W.	24,790	7,023.00	174,110
C. R. I. & P.—B., C. R. & N.—C. R. & Clinton	25,640	8,066.00	206,558
Iowa & D.	13,600	8,066.00	109,964
C. R. I. & P.—Iowa Division	13,770	8,066.00	110,961
C. R. I. & P.—Southwestern Division	12,360	8,066.00	99,478
C. M. & St. P.—Davenport & N. W.	25,290	9,000.41	227,803
C. M. & St. P.—Maguoketa Branch	7,800	9,000.41	70,209
C. M. & St. P.—Muscatine Line	1,690	9,000.41	15,213
Clinton, Davenport & Muscatine Ry.	3,000	4,000.00	12,000
Shelby	95,790		868,600
Atlantic Northern	2,980	1,025.00	3,049
C. R. I. & P.—Iowa Division	6,420	8,066.00	51,720
C. R. I. & P.—Harian Branch	10,720	8,066.00	86,441
C. & N. W.—Iowa S. W. Branch	18,720	10,592.00	198,226
C. M. & St. P.—Iowa Division	24,070	9,000.41	216,646
C. G. W.—M. C. & Ft. Dodge—Main Line	32,914	7,018.00	249,977
Sioux	147,430		1,562,629
Great Northern Railway	77,300	10,500.00	811,500
C. St. P., M. & O.—Main Line	22,000	14,131.00	310,884
Dubuque & Sioux City—Sioux Falls Br.	7,000	9,041.00	63,280
C. & N. W.—Toledo & N. W.	18,720	10,592.00	198,226
C. M. & St. P.—Iowa and Dakota Div.	25,600	9,000.41	230,400
C. M. & St. P.—Sioux City and Dakota Div.	15,870	9,000.41	151,872
O. & N. W.—Hawarden Branch on T. & N. W. right of way	7,620	10,592.00	80,817
C. & N. W.—Toledo & Northwestern	2,270	10,392.00	23,593

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Story	142,699		1,181,474
M. & St. L.—Iowa Central—Story City Br.	19,476	5,301.00	103,543
C. & N. W.—Main Line	24,529	10,602.00	259,944
C. & N. W.—D. M. & Minneapolis	25,730	10,505.00	272,522
C. M. & St. P.—Iowa Division	24,060	9,006.41	217,950
Fl. Dodge, Des Moines & Southern R. R.	19,229	3,059.62	58,600
C. R. I. & P.—St. P. & K. C. Short Line	28,613	8,056.00	230,906
Tama	128,603		1,310,628
C. R. I. & P.—D. C. R. & N.—Pacific Div.	18,120	8,058.00	146,978
C. G. W.—Southern Division	12,626	7,618.00	96,185
C. & N. W.—Main Line	25,240	10,502.00	265,403
C. & N. W.—Ottumwa, C. P. & St. P.	110	10,502.00	1,155
C. & N. W.—Iowa, Minn. & S. W.	30,310	10,502.00	318,044
C. & N. W.—Toledo & N. W.	22,140	10,502.00	232,567
Tama & Toledo Railroad	4,497	1,500.00	6,745
C. M. & St. P.—Iowa Division	26,410	9,006.41	237,793
Taylor	80,787		624,572
C. B. & Q.—Creston Branch	28,028	10,554.00	295,506
C. B. & Q.—Humboldt & Shenandoah	27,000	10,554.00	285,058
C. G. W.—Southern Division	5,779	7,618.00	44,994
Union	66,029		690,254
C. B. & Q.—Main Line	24,770	10,554.00	261,518
C. B. & Q.—Creston Branch	10,742	10,554.00	113,371
C. B. & Q.—Creston & Northern	7,922	10,554.00	83,609
C. G. W.—Southern Division	22,596	7,618.00	172,124
Van Buren	80,900		751,132
C. B. & Q.—Ft. Madison Branch	14,720	10,554.00	155,255
C. B. & Q.—C. B. & K. C.	27,800	10,554.00	293,441
C. R. I. & P.—Keokuk Branch	4,620	8,058.00	37,322
C. R. I. & P.—Keokuk & D. M.	33,650	8,056.00	271,084
Wapello	116,756		1,020,570
C. M. & St. P.—K. C. Division	28,000	9,006.41	252,182
C. M. & St. P.—Muscatine Line	12,870	9,006.41	115,839
C. B. & Q.—Main Line	26,721	10,554.00	282,026
C. B. & Q.—Pacifiwestern Division	7,728	9,006.41	69,609
C. R. I. & P.—Keokuk & Des Moines	29,970	8,066.00	241,428
Wahaab—Main Line	9,822	5,211.00	51,294
M. & St. L.—Iowa Central—Main Line	—	5,301.00	53
Warren	112,150		1,037,753
C. B. & Q.—Albia, E. & D. M. & K.	7,600	10,554.00	80,224
C. B. & Q.—Chariton, D. M. & Southern	21,420	10,554.00	226,267
C. B. & Q.—D. M. & K. C.	27,357	10,554.00	288,726
C. G. W.—Southern Division	15,787	7,618.00	120,205
C. R. I. & P.—D. M. & K. C.	28,227	8,056.00	228,045
C. R. I. & P.—St. P. & K. C. Short Line	12,265	8,056.00	100,023
Washington	228,482		2,564,672
C. R. I. & P.—D. C. R. & N.—Ia. City & Western	21,010	8,058.00	169,237
C. R. I. & P.—D. C. R. & N.—Muscatine Div.	4,210	8,056.00	34,721
C. B. I. & P.—Southwestern Division	24,120	9,056.00	218,150
C. M. & St. P.—Oakeside Division	14,250	9,056.00	129,798
C. M. & St. P.—Muscatine Line	36,200	9,006.41	326,211
C. B. & Q.—Burlington & Western	12,875	10,554.00	146,437
C. B. & Q.—Burlington & N. W.	12,014	10,554.00	127,020
M. & St. L.—Eastern Division	11,724	5,301.00	62,149
Wayne	94,123		851,272
C. B. & Q.—Chariton Branch	6,200	10,554.00	65,249
C. B. & Q.—Keokuk & Western	29,800	10,554.00	315,142
C. R. I. & P.—Southwestern Division	27,790	9,056.00	252,620
C. M. & St. P.—C. Division	14,200	9,006.41	127,889
C. R. I. & P.—St. P. & K. C. Short Line	14,660	8,056.00	118,101

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable value per mile	Total taxable value
Webster	255,120		1,811,915
C. W.—M. C. & Ft. D.—Main Line	27,721	7,618.00	211,250
C. G. W.—Lehigh Branch	15,371	7,618.00	116,930
M. & St. L.—D. M. & Ft. D.	22,420	5,301.00	122,123
M. & St. L.—Main Line	26,310	5,301.00	140,648
C. R. I. & P.—Gowrie & N. W.	7,410	8,056.00	59,686
Dubuque & Sioux City—Main Line	27,240	9,041.00	247,181
Dubuque & Sioux City—Omaha District	5,970	9,041.00	53,975
C. & N. W.—Toledo & N. W.	25,990	10,502.00	274,098
Ft. Dodge, Des Moines & Southern R. R.	27,210	5,000.00	286,500
Winnebago	58,370		443,217
C. R. I. & P.—B. C. R. & N.—Germania Div.	4,200	8,056.00	33,830
C. R. I. & P.—B. C. R. & N.—C. R. I. F. & N. W.	21,290	8,056.00	171,512
M. & St. L.—Main Line	30,250	8,056.00	243,867
C. & N. W.—Iowa, Minn. & N. W.	11,440	10,502.00	121,172
Winnebuck	82,990		724,048
C. R. I. & P.—B. C. R. & N.—Milwaukee Div.	1,000	8,056.00	8,530
C. & N. W.—Iowa, Minn. & N. W.	22,940	8,056.00	184,826
C. M. & St. P.—Iowa & Minnesota Div.	17,230	9,006.41	155,077
C. M. & St. P.—Decorah Branch	6,010	9,006.41	54,094
C. M. & St. P.—Iowa & Dakota Division	9,920	9,006.41	89,740
C. M. & St. P.—Davenport & N. W.	3,470	9,006.41	31,221
Woodbury	149,130		1,468,618
C. & N. W.—Hawarden Branch on C. St. P. M. & O. tracks	1,560	10,502.00	16,304
C. & N. W.—Maple River Branch	45,210	10,502.00	475,894
C. & N. W.—Sioux City & Pacific Branch	22,230	10,502.00	233,413
C. M. & St. P.—Sioux City Branch	31,980	9,006.41	287,650
C. M. & St. P.—Sioux City & Dakota Div.	2,650	5,521.00	14,700
Sioux City Bridge Company	7,900	8,000.00	63,250
Sioux City Terminal Railway	2,000	10,000.00	20,000
Great Northern Railway	6,820	10,500.00	71,625
C. R. I. & P.—H. O.—Main Line	7,700	9,311.00	71,700
Dubuque & Sioux City—Main Line	4,120	9,041.00	37,261
Dubuque & Sioux City—Onawa Branch	25,940	9,041.00	234,554
Worth	62,290		529,487
C. R. I. & P.—D. C. R. & N.—Main Line	6,820	8,056.00	54,770
C. G. W.—M. C. & Ft. Dodge—Main Line	16,057	7,618.00	122,626
M. & St. L.—Iowa Central—Main Line	13,521	5,301.00	71,728
M. & St. L.—Main Line	340	5,301.00	1,802
C. & N. W.—Iowa, Minn. & N. W.	15,780	10,502.00	165,928
C. M. & St. P.—Austin Branch	11,290	9,006.41	101,225
Wright	130,120		1,068,971
M. & St. L.—Belmond Branch	15,613	5,301.00	82,759
C. & N. W.—Toledo & N. W.	22,800	10,502.00	239,610
C. R. I. & P.—B. C. R. & N.—O. B. I. F. & N. W.	11,290	9,006.41	101,225
C. G. W.—M. C. & Ft. Dodge—Main Line	35,428	8,066.00	285,561
C. & N. W.—M. C. & Ft. Dodge—Oelwein-Chariton Br.	12,582	7,618.00	95,412
Totals	10,378,127		\$ 90,401,090

Note—The C. B. & Q., C. N. W., C. M. & St. P., C. R. I. & P., Dubuque & Sioux City (Hill Central), Fort Dodge, Des Moines & Southern and M. & St. L. railroads secured temporary injunctions restraining the County Auditors from spreading the assessments as certified out by the Executive Council on their August certificates, and the Federal Court instructed that the following valuations be substituted by the Auditors, pending final decision:

Chicago, B. & Q.	\$7,500 per mile in place of \$10,500 per mile.
Chicago & North-Western	8,700 per mile in place of 10,500 per mile.
C. M. & St. P.	7,200 per mile in place of 9,000 per mile.
C. R. I. & P.	6,975 per mile in place of 8,000 per mile.
Dubuque & S. C. (H. Cent.)	7,500 per mile in place of 9,000 per mile.
Fort Dodge, D. M. & Southern	5,200 per mile in place of 5,000 per mile.
M. & St. L.	4,160 per mile in place of 5,200 per mile.

TABLE NO. 5—CLASSIFICATION

The following is the classification of Railways doing business in Iowa as classified by the Executive Council August 8, 1921, under the provisions of Chapter 75, Acts of the Thirtieth General Assembly of Iowa:

CLASS "A" RAILROADS.

Atchison, Topeka & Santa Fe Railway.
Cedar Rapids & Iowa City Railway Company.
Cedar Rapids & Marion City Railway.
Charles City Western Railway Company.
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.

Albia Light & Railway Company.
Muscatine, Burlington & Southern Railway.
Oskajossa & Buxton Electric Railway Company.
Tama & Toledo Railroad Company.

CLASS "C" RAILROADS.

Atlantic Northern Railway.
Calfax 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.
Tabor & Northern Railway Company.

TABLE NO. 6—RAILWAY EARNINGS AND TAXES

Abstract of Reports of Railway Companies for the Year Ending December 31, 1920

Name of Road	Miles track in Iowa	Gross Earnings for Iowa		Operating Expenses for Iowa		Net Earnings or Loss for Iowa		Total		Taxes paid in 1920 in Iowa
		Total	Per mile	Total	Per mile	Total	Per mile	Total	Per mile	
1—Atchison, Topeka & S. F. Ry.	19,800	1,020,289.8	\$60,469.77	1,026,946.24	\$61,897.26	18,658.41	\$0.98	18,658.41	\$0.98	42,072.07
2—Atlantic Northern Railway Co.	17,000	32,397.56	1,905.74	30,491.82	1,852.46	1,905.74	0.11	1,905.74	0.11	1,780.38
3—Calfax Northern Railway Co.	1,300	12,454.05	9,577.00	28,438.80	22,022.56	5,211.49	4.01	5,211.49	4.01	950,737.28
4—Chicago, Great Western Ry.	789,178	12,484,024.05	16,126.27	14,501,016.85	18,583.44	5,697,800.78	7.27	5,697,800.78	7.27	590,737.28
5—Chicago, Milwaukee & St. P. Ry.	1,859,500	28,692,637.87	14,399.25	28,692,637.87	14,399.25	3,432,256.42	1.85	3,432,256.42	1.85	960,266.80
6—Chicago & Northwestern Ry.	1,200	31,076,247.48	25,878.50	31,076,247.48	25,878.50	1,829,128.09	1.52	1,829,128.09	1.52	1,200,000.00
7—Chicago, St. P., M. & O. Ry.	74,300	7,157,024.37	29,105.56	7,144,009.26	28,565.40	2,309,128.09	3.11	2,309,128.09	3.11	1,200,000.00
8—Cedar Rapids Northern Ry.	3,800	47,471.09	9,877.00	46,312.09	9,728.90	2,881.00	0.76	2,881.00	0.76	1,155.70
9—Cedar Rapids & Iowa City Ry. Co.	1,800	28,438.80	20,577.00	16,126.27	12,079.99	2,881.00	1.60	2,881.00	1.60	360,507.49
10—Cedar Rapids & Marion City Ry.	1,000	28,438.80	20,577.00	16,126.27	12,079.99	2,881.00	2.88	2,881.00	2.88	4,000.47
11—Des Moines Terminal Co.	4,200	925,000.00	122,000.00	813,914.41	43,085.90	2,139,325.07	5.09	2,139,325.07	5.09	140,569.19
12—Dubuque & Sioux City Ry.	71,200	12,707,221.30	17,944.49	14,777,769.80	20,759.82	1,309,280.41	1.84	1,309,280.41	1.84	70,509.67
13—Great Northern Ry.	77,800	956,537.01	11,866.19	1,116,701.26	14,242.07	139,254.25	1.79	139,254.25	1.79	140,569.19
14—Iowa Tinsular Ry.	2,250	7,642.85	3,387.27	6,456.58	2,869.31	1,309,280.41	5.86	1,309,280.41	5.86	1,900.00
15—Missouri Iron Co.	798,000	8,529,231.96	33,464.54	9,604,420.26	37,145.15	796,431.50	0.99	796,431.50	0.99	212,505.85
16—Missouri & St. L. Ry.	180,000	180,000.41	2,997.46	391,139.20	7,064.90	179,325.83	0.99	179,325.83	0.99	7,479.98
17—Muscatine, Burlington & Southern Ry.	47,800	256,224.00	107,108.41	306,176.00	140,257.22	5,652.00	1.18	5,652.00	1.18	2,119.59
18—Oskajossa & Buxton Electric Ry.	2,000	124,442.70	64,467.40	206,302.80	76,300.00	42,800.00	21.40	42,800.00	21.40	70,300.00
19—Sioux City Terminal Ry.	1,200	1,856,232.79	6,695.41	3,035,303.15	13,496.29	6,000.00	5.00	6,000.00	5.00	60,300.00
20—Tabor & Northern Ry.	392,870	1,856,232.79	6,695.41	3,035,303.15	13,496.29	9,287,234.04	23.64	9,287,234.04	23.64	5,000,000.00
21—Wabash Railroad	392,870	1,856,232.79	6,695.41	3,035,303.15	13,496.29	9,287,234.04	23.64	9,287,234.04	23.64	5,000,000.00
State totals and averages.....	8,387,063	139,129,597,183.04	190.41	168,879,196,587,337.73	213.75	9,287,234.04	1.11	9,287,234.04	1.11	5,000,000.00

State totals and averages.....

TABLE NO. 8—REPORTS BY YEARS

Comparative Statement of Assessments of Railroad Property, Earnings and Taxes Reported in the State of Iowa for the Years 1889 to 1921, Inclusive

Date Reported	Miles of Road	Assessed Value		Gross Earnings		Net Earnings or Loss				Taxes Paid
		Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile	
1889	5,298	\$ 43,271,008	\$ 8.14	\$ 26,962,064	\$ 4.29	\$ 9,515,947	1.147			\$ 1,194,637.00
1890	5,290	42,528,800	8.04	27,462,770	4.25	11,883,000	1.439			1,932,332.00
1891	5,377	44,508,905	8.30	27,680,563	4.22	10,389,372	1.312			1,345,344.00
1892	5,403	44,000,137	8.10	44,416,488	4.81	13,025,900	1.500			1,340,334.00
1893	5,478	44,869,784	8.20	44,284,063	5.23	13,739,503	1.502			1,322,307.50
1894	5,477	44,872,680	8.20	42,634,372	5.09	12,467,908	1.479			1,409,786.00
1895	5,481	44,379,542	8.22	35,874,444	4.20	10,385,250	1.222			1,355,025.00
1896	5,487	44,281,211	8.22	37,650,443	4.48	12,375,902	1.481			1,377,078.00
1897	5,483	44,375,876	8.22	39,622,250	4.671	12,429,500	1.466			1,382,008.00
1898	5,474	44,638,782	8.24	41,335,090	4.777	13,400,424	1.582			1,382,008.00
1899	5,518	44,500,129	8.20	40,202,500	5.424	13,022,065	1.823			1,404,631.00
1900	5,238	46,008,210	8.981	49,549,679	5.304	15,569,997	1.680			1,424,134.00
1901	5,336	47,071,288	8.942	52,254,317	5.097	15,064,072	1.616			1,600,370.00
1902	5,414	51,307,960	9.449	56,079,943	6.018	16,490,370	1.766			1,593,467.87
1903	5,725-8172	50,541,513	8.84	56,496,305	5.985	17,134,102	1.807			1,822,486.46
1904	5,799-6383	37,335,180	5.971	58,466,340	6.019	15,076,163	1.502			1,874,419.17
1905	5,796-2281	56,196,149	9.807	57,396,848	5.827	15,345,374	1.906			1,941,863.83
1906	5,827-0030	62,357,199	9.343	62,795,307	6.403	19,358,053	1.864			2,080,253.74
1907	5,824-2326	63,234,125	9.447	63,721,348	7.114	21,800,739	2.221			2,211,682.18
1908	5,878-82	61,457,016	8.225	73,081,792	7.451	22,919,320	1.906			2,412,734.79
1909	5,878-73	61,669,806	8.445	67,702,032	6.879	17,959,211	1.519			2,566,275.51
1910	5,794-2327	60,729,447	8.206	72,169,278	7.378	16,344,550	1.631			2,721,391.95
1911	5,828-2229	65,254,422	8.676	78,444,299	7.969	15,028,007	1.320			2,830,488.00
1912	5,868-503	66,951,446	6.671	77,984,583	7.913	17,581,849	1.701			3,128,504.37
1913	5,946,181	78,509,220	7.819	81,607,971	8.223	16,988,365	1.724			3,200,498.00
1914	5,973-2211	78,679,112	7.808	87,815,833	8.819	39,663,967	2.073			3,506,436.20
1915	5,968,456	78,880,376	7.870	89,950,216	8.990	39,009,491	2.310			3,654,123.00
1916	10,029,382	78,865,561	7.861	89,050,452	8.879	22,677,467	2.261			

TABLE NO. 8—REPORTS BY YEARS—Continued

Date Reported	Miles of Road	Assessed Value		Gross Earnings		Net Earnings or Loss				Taxes Paid
		Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile	
1917	9,980.89	78,701,879	7.880	99,818,923	10.001	27,445,263	2.750			3,948,930.00
1918	9,911.917	78,725,262	7.963	104,000,000	10.504	22,079,050	2.227			4,271,261.00
1919	9,861.897	78,534,672	7.968	119,315,480	12.667	4,467,861	4.45			4,094,800.00
1920	9,843,065	78,531,046	7.977	136,209,798	12.822	6,581,272	679			4,603,946.60
1921	9,842,000	87,261,280	8.872	159,108,927	16,180			\$ 9,387,224	664	5,006,607.06

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

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

Note.—The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the executive council, i. e., the tax reported in 1906 was levied on 9,799,632 miles of road, that being the mileage reported and assessed in 1904, and the taxes were paid in 1905. Hence, in determining the amount of taxes paid per mile, it is necessary to use the mileage reported two years prior to the year in which the taxes were reported to the executive council. In determining the per cent of tax on gross and net earnings, it is necessary to take earnings of preceding year.

TABLE NO. 9—EQUIPMENT CARS

Assessment of Equipment Car Companies and Amount of Tax Assessed Against Said Companies by the Executive Council, August 3, 1921, at Eighty-seven and 41-100 (87.41) Mills on the Dollar of Taxable Property

Names of Companies	Actual value of cars	Taxable value	Amount of tax
Allied Refining Company, Tulsa, Okla.	2,400.00	800.00	22.45
American Cotton Oil Company, 65 Broadway, New York, N. Y.	1,966.66	268.65	23.31
American Lined Company, 297 Fourth Ave., New York City	13,600.00	3,400.00	297.19
American Oil & Tank Line Co., 608 Vandalla St., St. Paul, Minn.	5,416.00	2,104.00	183.01
American Refrigerator Transit Co., St. Louis, Mo.	10,149.00	4,035.00	352.70
American Steel & Wire Company, 31 Newark St., Hoboken, N. Jersey	323.00	82.00	7.17
American Sugar Refining Company, 117 Wall St., New York City	806.00	164.00	14.55
American Tank Line of The Grasselli Chemical, Cleveland, Ohio	3,300.00	800.00	69.08
American Tar Products Company, 288 So. La Salle St., Chicago, Illinois	16,000.00	4,000.00	349.64
Anderson & Gustafson, Inc., Transportation Bldg., Chicago, Illinois	1,900.00	400.00	34.96
Archer-Daniels-Lined Co., Minneapolis, Minn.	8,500.00	2,140.00	187.05
Armour and Company, Union Stock Yards, Chicago, Illinois	30,000.00	14,720.00	1,280.30
Arma Palace Horse Car Co., Room 614 302 So. Michigan, Chicago, Illinois	1,000.00	250.00	21.85
Associated Oil Company, 55 New Montgomery St., San Francisco, Cal.	473.00	118.40	10.35
Atlas Powder Company, Wilmington, Delaware	2,330.00	584.00	51.05
Aurelius Thomas Gasoline, 10th Floor, First Nat'l Bank Bldg., Oklahoma City, Oklahoma	320.00	80.00	6.90
Balfour, Williamson & Co., 43 Exchange Place, New York City, N. Y.	1,300.00	300.00	26.23
Barrett Company, 17 Battery Place, New York City, N. Y.	1,000.00	400.00	34.96
Berwind-White Coal Mining, 1100 Commercial Trust Bldg., Philadelphia, Pa.	80.00	20.00	1.75
Bighart Picking & Refining Company, 910 Mayo Bldg., Tulsa, Oklahoma	14,400.00	3,600.00	314.68
Caddo Central Oil & Refining Corporation, Shreveport, Louisiana	800.00	300.00	27.48
California Dispatch Line, 214 Pine Street, San Francisco, Cal.	2,400.00	600.00	52.45
Carnegie Steel Company, Carnegie Bldg., Pittsburgh, Pa.	280.00	70.00	6.12
Case, J. I. Threshing Machine, Racine, Wisconsin	84.00	21.00	1.84
Central Commercial Company, 111 N. Market St., Chicago, Ill.	120.00	30.00	2.62
Champion Refining Company, Emd, Okla.	5,400.00	1,600.00	139.86
Chestnut & Smith Refining Company, Tulsa, Okla.	4,800.00	1,200.00	104.39
Chicago, New York & Boston Refrigerator Co., 181 W. Quincy, Chicago, Ill.	7,800.00	3,950.00	370.45
Chickasha Cotton Oil Company, Chickasha, Okla.	1,000.00	400.00	34.96
Constantin Refining Company, Tulsa, Okla.	10,400.00	2,600.00	227.27
Cosden & Company, Tulsa, Oklahoma	88,000.00	22,000.00	1,925.02
Crytal Car Lbs., 200-308 E. Illinois St., Chicago, Ill.	1,100.00	290.00	25.39
Cudahy Milwaukee Refrigerator Line, Cudahy, Wis.	3,000.00	750.00	65.56
Cudahy Packing Company, 111 W. Monroe St., Chicago, Illinois	17,300.00	4,300.00	375.87
Darling & Co., 437 So. Ashland Ave., Chicago, Ill.	418.00	104.00	9.09
Decker & Sons, Jacob E. Mason City, Iowa	4,800.00	1,200.00	104.39
Dold Refrigerator Car Line owned and operated by Jacob Dold Packing Co., Buffalo, New York	1,984.00	496.00	42.88
Drovers Packing Company, Kansas City, Kansas	200.00	50.00	4.37
Dunbar Molasses & Syrup Company, 2501 Charres St., New Orleans, La.	54.40	13.60	1.19

TABLE NO. 9—Continued

Names of Companies	Actual value of cars	Taxable value	Amount of tax
Eldorado Refining Company, Eldorado, Kansas	2,800.00	700.00	61.19
Emberston Refining Company, Emberton, Pa.	800.00	200.00	17.48
Empire Refineries, Inc., Bartlesville, Oklahoma	72,000.00	18,000.00	1,573.38
Fischmann Transportation, Chicago, Illinois	2,000.00	500.00	43.71
Fruit Growers Express, Incorporated, Union Stock Yards, Chicago, Illinois	2,400.00	600.00	52.45
Fruit Growers Express, Washington, D. C.	4,600.00	1,650.00	144.33
General Chemical Company, 25 Broad Street, New York City, N. Y.	1,312.00	328.00	28.07
General Electric Company, 1 River Road, Schenectady, N. Y.	31.55	7.83	.68
General Petroleum Corporation, 1338 Alaska Commercial Bldg., San Francisco, Cal.	1,900.00	400.00	34.96
Gillespie, L. C. & Sons, 6-5 Fletcher St., New York City, N. Y.	800.00	200.00	17.48
Gillean-Chipley Company, Inc., 804 Canal Bank Bldg., New Orleans, La.	2,400.00	600.00	52.45
Gilliland Oil Company, Tulsa, Okla.	800.00	300.00	27.48
Graver Corporation, East Chicago, Indiana	400.00	100.00	8.74
Great American Refining Co., 409 Wright Bldg., Tulsa, Oklahoma	10,120.00	2,530.00	221.15
Gulf Refining Company, Frick Building Annex, Pittsburgh, Pa.	6,320.00	1,580.00	155.11
Hately Brothers Company, 37th & Iron Streets, Chicago, Illinois	800.00	200.00	17.48
Hawkeye Oil Company, Waterloo, Iowa	7,380.00	1,870.00	172.28
Helm, H. J. Company, Pittsburgh, Pa.	7,000.00	1,750.00	152.97
Hercules Petroleum, Dallas, Texas	112.00	28.00	2.45
Hercules Powder, Wilmington, Delaware	1,300.00	325.00	28.41
Illinois Oil Company, 215 Safety Bldg., Rock Island, Ill.	7,300.00	1,800.00	157.84
Imperial Oil, Limited, Sarnia, Ontario	384.00	75.00	6.64
Independent Refrigerator Company, 41st and Halsted Sts., Chicago, Ill.	288.00	72.00	6.39
Indian Refining Company, 244 Madison Ave., New York City, N. Y.	3,120.00	780.00	68.18
Interstate Tank Car Corporation, 218 Product Exchange Bldg., New York City, N. Y.	4,400.00	1,100.00	96.15
Kansas Co-operative Refining Co., 600 Mutual Bldg., Kansas City, Mo.	327.00	81.75	7.18
Keth Railway Equipment Company, 122 So. Michigan Ave., Chicago, Ill.	5,500.00	1,400.00	123.35
Kellogg Products Inc., 110 Delaware Ave., Buffalo, N. Y.	2,248.00	562.00	49.12
Libby, McNeill & Libby, Union Stock Yards, Chicago, Ill.	184.00	46.00	4.05
Live Poultry Transit Company, 431 So. Dearborn St., Chicago, Illinois	4,320.00	1,080.00	94.40
Liquids Dispatch Line, 2513 S. Robey St., Chicago, Ill.	1,920.00	480.00	41.96
Louisiana Oil Refining Corporation, Shreveport, La.	800.00	300.00	27.48
Magnolia Petroleum Company, Box 1067, Dallas, Texas	392.00	98.00	8.57
Manhattan Oil Products Company, 406 Yasulala St., St. Paul, Minn.	5,016.00	1,254.00	108.91
Marland Refining Company, Ponca City, Oklahoma	28,800.00	7,200.00	629.50
Marsh Refrigerator Service Company, Milwaukee, Wis.	735.00	183.75	16.16
Menasha Wooden Ware Co., Menasha, Wis.	480.00	120.00	10.49
Midland Lined Dispatch, Minneapolis, Minn.	400.00	100.00	8.74
Midwest Refining Company, First National Bank Bldg., Denver, Colo.	2,400.00	600.00	52.45
Mineral Point Zinc Company, 149 So. Dearborn St., Chicago, Ill.	11,300.00	2,800.00	244.75
Minnesota Lined Oil Co., Minneapolis, Minn.	800.00	200.00	17.48
Morris & Company Refg. and Tank Line, U. S. Yards, Chicago, Ill.	19,500.00	4,875.00	425.91
Mutual Oil Company, Kansas City, Mo.	72.00	18.00	1.57
Mutual Refining Company, Warren, Pa.	200.00	50.00	4.37
National Refining Company, Cleveland, Ohio	15,300.00	3,800.00	325.18
National Zinc Company, Room 2422, 61 Broadway, New York	900.00	220.00	19.19
North American Oil & Refining Corporation, 1107 Colcord Bldg., Oklahoma City, Okla.	14,800.00	4,200.00	367.12

TABLE NO. 9—Continued

Names of Companies	Actual value of cars	Taxable value	Amount of tax
Northern Lined Oil Company, 111 Second Street, South, Minneapolis, Minn.	800.00	300.00	17.48
Oakland Motor Car Company, Pontiac, Michigan	4,200.00	1,000.00	54.75
Ohio Valley Refining Company, St. Marys, W. Va.	80.00	20.00	1.25
Oil State Refining Company, Emd, Okla.	5,200.00	1,320.00	115.29
Pacific Fruit Express, San Francisco, California	133,300.00	33,300.00	2,910.75
Pan American Refining Company, Tulsa, Oklahoma	2,000.00	500.00	27.70
Peet Brothers Manufacturing Company, 15th & Kansas Ave., Kansas City, Kansas	800.00	300.00	17.48
Peun American Refining Co., Oil City, Pa.	384.00	96.00	5.26
Pennsylvania Tank Line, Lock Drawer, 54 Sharon, Pa.	7,738.00	1,932.00	168.86
Philadelphia Quartz, 131 South Third St., Philadelphia, Pa.	400.00	100.00	5.74
Phillips Petroleum Company, Bartlesville, Okla.	800.00	300.00	17.48
Pierce Oil Corporation, 25 Broad St., New York, N. Y.	4,704.00	1,176.00	102.70
Proctor & Gamble Transportation, Cincinnati, Ohio	3,532.00	888.00	77.92
Producers and Refiners Corporation, 39 California Bldg., Denver, Colorado	4,000.00	1,000.00	67.41
Pure Oil Company, 246-252 No. High St., Columbus, Ohio	19,500.00	4,125.00	360.37
Rogers Brown Transportation Co., 2000 Kitsap Ave., Seattle, Washington	800.00	300.00	17.48
Roxana Petroleum Corporation, St. Louis, Mo.	800.00	300.00	17.48
St. Louis Independent Packing Co., 2035 Chateau Ave., St. Louis, Mo.	720.00	180.00	15.73
St. Louis Oil & Refining Co., Eldorado, Kansas	2,000.00	500.00	45.70
Sapola Refining Company, Sapola, Oklahoma	11,972.00	2,968.00	259.41
Seneca Oil Works, Warren, Pa.	700.00	184.00	16.08
Shaffer Oil and Refining Company, 208 S. La Salle St., Chicago, Ill.	16,000.00	4,000.00	349.51
Shell Company of California, 343 Sansome St., San Francisco, Cal.	928.00	332.00	30.28
Sinclair Refining Company, 131 West Washington St., Chicago, Ill.	32,000.00	8,000.00	699.58
Southern Cotton Oil Company, 120 Broadway, New York, N. Y.	216.00	54.00	4.72
Sprener Kellong and Sons, Inc., Buffalo, New York	4,640.00	1,160.00	101.40
Standard Asphalt and Refining Company, Bartlesville, Oklahoma	2,400.00	600.00	52.45
Standard Tank Car Co., Sharrow, Pa.	104,800.00	26,200.00	2,290.00
Swift Refrigerator Transportation Company, Union Stock Yards, Chicago, Illinois	60,000.00	17,272.30	1,500.84
Texas Company, Houston, Texas	35,000.00	8,400.00	734.24
Tidal Gasoline, Tulsa, Okla.	4,480.00	1,120.00	97.90
Tidal Western Oil Corporation, Tulsa, Okla.	1,000.00	400.00	34.96
Titusville Oil Works, Titusville, Pa.	800.00	300.00	17.48
Transcontinental Oil Co., 223 Fourth Ave., Pittsburgh, Pa.	33,000.00	8,400.00	734.24
Union Steam Oil Company, Kansas City, Kansas	1,000.00	400.00	34.96
Union Oil Company of California, Union Oil Bldg., Los Angeles, Cal.	800.00	300.00	17.48
Union Refrigerator Transit Co., Milwaukee, Wis.	6,210.00	1,552.50	135.70
Union Tank Car Company, New Jersey	204,080.00	51,020.00	4,439.96
United Refining Company, Warren, Pa.	226.00	50.00	5.36
U. S. Industrial Alcohol Co., 27 William St., New York City, N. Y.	15,800.00	2,300.00	202.71
Washington Oil Co., 230 Clinton St., Milwaukee, Wis.	304.00	76.00	6.64
Warren Oil Company of Pennsylvania, Warren, Pa.	2,788.00	697.00	60.40
Warren Refining Company, Warren, Pa.	1,000.00	306.00	27.30
Waverly Oil Works Co., 54th St., Pittsburgh, Pa.	904.00	228.00	19.75
Western Industries Company, Agawam, California	276.00	94.00	8.22
White Oil Corporation, 60 Broad St., New York City, N. Y.	1,000.00	1,000.00	87.41
Wilson Car Lines, Chicago, Ill.	2,567.88	640.97	56.05
Totals	1,307,130.50	309,780.05	283,562.94

TABLE NO. 10—AMERICAN RAILWAY EXPRESS COMPANY

Statement of Assessment of Express Property as Fixed by the Executive Council July 12, 1921

Counties	Mileage	Aggregate Assessment
Adair	27,204	\$ 1,190.52
Adams	29,402	965.28
Albany	64,700	2,970.40
Albany	149,880	4,796.16
Albany	24,804	1,110.23
Albany	101,320	2,342.54
Albany	105,854	4,987.22
Albany	127,829	5,900.54
Albany	95,453	3,261.00
Albany	70,002	2,322.58
Albany	96,000	3,073.92
Albany	104,881	3,505.02
Albany	133,388	4,924.74
Albany	119,236	3,815.23
Albany	71,132	2,270.50
Albany	88,550	3,263.60
Albany	144,665	4,829.38
Albany	97,210	1,830.72
Albany	58,896	1,880.71
Albany	65,420	1,485.44
Albany	119,120	3,351.84
Albany	122,280	4,222.90
Albany	188,480	6,031.38
Albany	150,000	5,968.00
Albany	123,560	3,211.90
Albany	65,446	2,094.37
Albany	90,712	3,094.78
Albany	160,000	2,460.94
Albany	77,973	2,455.23
Albany	50,070	1,602.54
Albany	123,536	3,946.75
Albany	75,000	2,420.74
Albany	132,301	4,230.43
Albany	64,400	2,000.80
Albany	100,222	3,402.30
Albany	70,402	2,252.44
Albany	75,800	2,425.00
Albany	65,422	2,091.50
Albany	70,300	2,281.95
Albany	81,200	2,834.48
Albany	108,700	3,478.40
Albany	148,863	4,763.30
Albany	114,229	3,655.35
Albany	75,692	2,420.19
Albany	55,061	1,249.25
Albany	80,800	2,878.48
Albany	40,380	1,292.16
Albany	57,860	1,851.29
Albany	80,800	2,878.48
Albany	136,525	4,069.38
Albany	87,552	2,991.60
Albany	91,282	2,878.19
Albany	56,800	2,095.00
Albany	150,006	4,951.90
Albany	144,990	4,029.12
Albany	160,000	2,419.27
Albany	108,200	6,842.40
Albany	96,547	3,092.70
Albany	40,895	7,235.25
Albany	110,400	3,232.80
Albany	55,245	1,703.84
Albany	150,217	5,094.94
Albany	122,547	3,921.50
Albany	148,545	4,752.38
Albany	101,677	3,253.66
Albany	74,566	2,397.94

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 10—AMERICAN RAILWAY EXPRESS COMPANY—
Continued.

Counties	Mileage	Aggregate Assessment
Monona	113.700	5,838.46
Monroe	111.681	5,573.79
Montgomery	48.427	1,549.66
Muscatine	143.670	4,561.44
O'Brien	96.309	3,088.64
Ossola	87.800	1,843.30
Page	101.512	2,385.88
Palo Alto	74.800	2,595.52
Plymouth	113.190	3,679.84
Pocahontas	91.100	2,915.70
Polk	216.219	7,579.00
Pottawattamie	188.940	6,646.08
Poweshiek	96.913	3,073.42
Ringgold	79.800	2,583.80
Sac	107.530	3,440.98
Scott	156.000	4,594.88
Shelby	95.794	3,068.41
Storr	145.110	4,843.52
Story	142.029	4,544.06
Tama	128.601	4,435.30
Taylor	60.787	1,945.18
Union	66.009	2,113.25
Van Buren	80.300	3,595.40
Wapello	116.756	3,736.19
Warren	113.150	3,589.00
Washington	128.483	4,111.46
Wayne	94.133	3,012.54
Webster	258.182	7,934.86
Winnebago	82.960	1,873.92
Winneshiek	144.730	4,631.30
Woodbury	61.888	1,996.42
Worth	130.190	4,166.08
Wright		
Totals	10,358.091	\$328,556.46

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

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 11—TRANSMISSION LINES

Name of Company	Mileage	Taxable value per mile	Total taxable value
Adel Light & Power Company, E. H. Lothar, Adel—			
Dallas	48.00	\$ 361.00	\$ 12,228.00
Madison	1.50		261.50
Polk	3.50		918.50
Total	53.00		13,808.00
Bigelow, Minnesota, Municipal Transmission Co., Frank H. Fritze, Bigelow, Minnesota—			
Ossola	7.75	138.00	1,069.50
Blue Ridge Electric Company, D. H. Marquardt, Van Meter—			
Dallas	2.60	240.00	624.00
Madison	1.58		379.30
Total	4.18		1,003.30
Bulger Valley Electric Line, A. J. Chaplain, De Soto—			
Dallas	2.50	225.00	562.50
Madison	3.60		810.00
Total	6.10		1,372.50
Burlington Railway & Light Company, J. W. Walsh, Burlington—			
Des Moines	7.00	140.00	980.00
Keokuk	37.50		5,250.00
Mahaska	1.00		140.00
Poweshiek	6.00		840.00
Total	51.50		7,210.00
Calmar Electric Company, A. H. Latimer, Calmar			
Winneshiek	18.50	298.00	5,513.00
Cambridge Light, Heat & Power Company, Roy Davis, Cambridge—			
Story	4.50	190.00	450.00
Citizen's Gas & Electric Company of Council Bluffs, S. E. Schweitzer, Electric Bldg., Omaha, Neb.—			
Pottawattamie	2.63	255.00	661.65
Citizen's Gas Electric Co., (Waterloo), H. B. Maynard, Waterloo—			
Black Hawk	62.54	470.00	29,591.80
Bremser	45.50		21,391.00
Buchanan	.70		259.00
Butler	53.43		25,112.59
Cerro Gordo	4.56		2,180.80
Chickasaw	2.98		968.29
Floyd	22.41		10,023.70
Franklin	67.84		17,794.39
Grundy	7.00		2,290.00
Total	296.34		111,079.80
Clinton, Davenport & Muscatine Railway, H. E. Littig, Davenport—			
Clinton	8.11	580.00	1,360.00
Collax Electric Light Company, M. G. Linn, Des Moines—			
Jasper	4.50	100.00	450.00
Collins Electric Line, C. E. Lookingbill, Maxwell—			
Story	4.00	135.00	480.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable value per mile	Total taxable value
Consumer's Electric Company, H. H. Dodd, Emma-			
Howard	11.54	246.00	2,838.84
Mitchell	2.18		536.25
Total	13.72		3,375.12
Creston Mutual Electric Light, Heat & Power Co., W. H. Braly, Creston—			
Union	19.00	158.00	3,002.00
Des Moines Electric Company, M. G. Linn, Des Moines—			
Zasper	5.38	400.00	2,241.00
Polk	29.45		10,580.00
Total	32.31		12,924.00
Dodge Twp. Electric Company, Frank Walters, Boone—			
Boone	6.17	167.50	1,033.47
Doran-Nelson, Aaron Nelson, Boone—			
Boone	.50	225.00	112.50
Dubuque Electric Company, H. B. Hurd, Hookery, Chicago, Illinois—			
Dubuque	7.33	145.00	1,060.48
Duncombe Light & Power Company, D. Marlele, Webster City—			
Hamilton	6.75	104.00	598.00
Eastern Iowa Electric Company, H. B. Maynard, Waterloo—			
Delaware	4.00	312.00	1,222.00
Dubuque	37.00		11,681.00
Total	41.00		12,903.00
East La Verne Light & Power Company, Gus H. Huff, Luverne—			
Humboldt	.25	125.00	31.25
Rosenth	2.75		343.75
Total	3.00		375.00
Ekader Light & Power Company, C. G. Schmidt, Ekader—			
Clayton	54.50	109.00	5,400.00
Delaware	1.00		100.00
Total	55.50		5,500.00
Ekhart Farmers Electric Company, C. H. Gleadall, Ekhart—			
Polk	2.50	240.00	600.00
Emmet County Light & Power Company, P. H. Atwood, Armstrong—			
Emmet	39.00	245.00	9,535.00
Essex Light & Power, J. A. Ekeroth, Essex—			
Page	.75	66.66	50.00
Evergreen Mutual Electric Light & Power Company, Geo. M. Nelson, Goldfield—			
Humboldt	2.00	78.50	157.00
Wright	6.00		471.00
Total	8.00		628.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable value per mile	Total taxable value
Farmer's Electric Light & Power Ass'n., Gust Kullberg, Lanyon—			
Boone	1.50	125.00	125.00
Greene	5.75		718.75
Webster	6.75		843.75
Total	13.50		1,687.50
Farmers Electric Light & Power Company of Wall Lake Twp., C. L. Stock, Lake View	5.00	90.00	450.00
Farmers Electric Line No. 2, L. W. Flager, Grundy Center—			
Grundy	15.00	50.00	750.00
Farmers Electric Line No. 3, Ethan J. Akin, Grundy Center—			
Grundy	11.75	30.00	352.50
Farmers Mutual Light & Power Company, F. M. Clauson, Goldfield—			
Humboldt	11.50	67.00	770.50
Wright	10.50		705.50
Total	22.00		1,476.00
Fitzsimmons, Thos. A., T. A. Fitzsimmons, 137 S. La Salle St., Chicago, Illinois—			
Jefferson	14.00	388.00	5,320.00
Henry	12.00		7,066.00
Total	26.00		12,386.00
Ft. Dodge, Des Moines & Southern Railway, F. M. Johnston, Boone—			
Boone	1.80	145.00	1,342.00
Polk	1.70		1,208.00
Webster	4.50		3,256.00
Total	8.00		5,806.00
Fort Dodge Gas & Electric Company, Wm. Anderson, Fort Dodge, Iowa—			
Webster	6.53	517.00	3,386.35
Garwin Electric Company, J. E. Williams, Garwin—			
Tama	1.50	150.00	225.00
Grant Township and County Line Transmission Line, W. J. Ozgood, Sheldon, Iowa—			
O'Brien	1.25	118.40	144.25
Sioux	5.25		935.85
Total	6.50		750.10
Grundy Center Electric Company, J. B. Calderwood, Grundy Center—			
Grundy	2.25	40.00	90.00
Hansen Electrical Company, Olaf Hanson, Atlantic—			
Andison	5.25	307.25	1,613.00
Shelby	3.25		669.50
Total	8.50		2,071.42

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable value per mile	Total taxable value
Holland Electric Line No. 1, Earl M. Merritt, Grundy Center— Grundy	4.50	85.00	382.50
Hopkinton Electric Light & Power Plant, W. A. Milroy, Hopkinton— Delaware	14.50	100.00	1,450.00
Interstate Power Company of Wisconsin, B. E. Simon, 227 S. La Salle Street, Chicago, Ill.— Allamakee	29.50	392.00	15,634.00
Buchanan	11.50		4,508.00
Clayton	31.50		8,438.00
Fayette	1.40		543.50
Howard	1.00		392.00
Winnebago	49.25		15,130.00
Total	121.15		47,490.50
Iowa City Light & Power Company, H. E. Little, 125 W. 3rd St., Davenport— Johnson	14.87	212.00	3,152.44
Iowa Electric Company, C. S. Woodward, Cedar Rapids— Adair	4.38	612.00	2,680.56
Buchanan	9.19		3,732.20
Cass	3.88		2,374.50
Cedar	10.37		6,345.44
Clinton	47.84		29,278.08
Delaware	41.40		25,834.80
Dubuque	.25		153.00
Guthrie	32.97		20,422.44
Iowa	49.40		30,252.80
Jackson	29.78		18,225.26
Jefferson	17.00		10,464.00
Johnson	15.22		9,498.24
Jones	94.94		57,873.72
Knox	18.84		11,520.96
Muscatine	2.25		1,389.00
Poweshiek	4.50		2,754.00
Scott	2.00		1,254.00
Van Buren	1.12		685.44
Washington	11.82		5,927.84
Total	366.89		542,378.56
Iowa Falls Electric Company, C. S. Woodward, Cedar Rapids— Franklin	19.53	444.50	8,547.72
Grundy	16.40		7,259.20
Hamilton	24.45		10,952.25
Hancock	10.54		4,698.08
Hardin	28.08		15,203.26
Wright	21.25		9,490.07
Total	127.25		56,592.62
Iowa Gas & Electric Company, Thos. B. Carson, Davenport— Henry	56.50	205.00	14,497.50
Jefferson	4.00		1,070.00
Knox	34.50		6,547.50
Washington	120.62		29,758.10
Total	205.62		32,433.10

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable value per mile	Total taxable value
Iowa Light, Heat & Power Company, C. A. Olson, 55 Congress St., Boston, Mass.— Audubon	9.00	202.50	1,823.50
Buena Vista	21.20		6,378.75
Calhoun	43.90		8,808.75
Carroll	25.00		7,188.75
Cerro	13.50		2,733.75
Ida	1.00		302.50
Jasper	29.00		7,207.50
O'Brien	12.00		3,622.50
Plymouth	49.50		8,203.25
Poweshiek	29.00		10,778.50
Sac	28.00		10,722.50
Sioux	23.00		4,637.50
Total	322.50		71,988.75
Iowa Minnesota Power Company, L. W. Bernhard, 111 W. Monroe St., Chicago, Ill.— Kossuth	55.50	222.00	17,928.50
Winnebago	27.50		8,982.50
Total	83.00		26,911.00
Iowa Railway & Light Company, C. S. Woodward, Cedar Rapids— Benton	65.08	535.00	34,823.15
Boone	25.80		14,286.15
Dallas	17.29		9,900.95
Greene	14.00		7,971.50
Grundy	22.22		12,476.25
Iowa	4.60		2,461.00
Jasper	2.25		1,188.75
Johnson	24.16		12,278.00
Jones	4.25		2,227.50
Linn	70.19		37,061.65
Marshall	63.94		34,207.30
Muscatine	5.80		3,119.50
Story	24.87		12,935.45
Tama	94.34		54,427.90
Total	414.99		222,019.65
Iowa River Light & Power Co., Coler Campbell, Minneapolis, Minn.— Grundy	19.25	300.00	5,860.00
Hardin	27.25		7,430.00
Marshall	6.25		1,250.00
Total	52.75		12,540.00
Iowa Service Company, H. F. Boerer, Malvern— Harrison	83.50	185.00	15,447.50
Hills	39.50		5,641.50
Pottawattamie	2.50		491.50
Shelby	5.00		925.00
Total	130.50		22,475.50
Iowa Southern Utilities Company, E. Jacobsen, Davenport— Appanoose	41.00	250.00	10,250.00
Declar	27.50		14,271.50
Loess	2.25		543.50
Monroe	9.75		2,437.50
Ringgold	45.00		11,250.00
Taylor	9.50		2,375.00
Wayne	35.25		8,812.50
Total	200.25		50,980.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable value per mile	Total taxable value
Keokuk Electric Company, Victor D. Vickery, 147 Milk St., Boston, Mass.— Lee	2.40	105.00	252.00
Lamont Electric Company, H. C. Burgess, Lamont— Deatur Ringgold	25.00 2.25	95.00	2,490.00 216.00
Total	27.25		2,616.00
Larson Chas. A. Electric Line, Chas. A. Larson, Spencer— Clay Dickinson	16.00 9.00	200.00	4,000.00 2,250.00
Total	25.00		6,250.00
Lauren's Electric Farm Line No. 2, P. A. Aschenbrenner, Laurens, Iowa— Pocahontas	4.00	218.75	875.00
Lee Electric Company, Samuel T. Lee, Clarinda— Adams Page Taylor	5.75 27.50 25.50	230.00	1,365.00 6,060.00 5,610.00
Total	58.75		12,925.00
Line Springs Chester Transmission Line, D. W. Davis, Line Springs— Howard	8.00	416.00	2,406.00
Lorimer Light & Power Company, Opal Boiling, Des Moines, Iowa— Tolson	17.40	143.00	2,496.78
Louis County Power Company, R. L. Van Meter, Columbus Junction— Louisia Washington	22.50 1.50	230.00	4,950.00 330.00
Total	24.00		5,280.00
Lu Verne Sherman Light Company, Archie Sanford, Laverne— Kossuth	10.20	148.00	1,514.40
Maher Light & Power Company, J. J. Maher, Creston— Clinton Jackson	15.75 5.13	80.00	1,268.75 439.37
Total	20.88		2,125.32
Maxwell Electric Line, W. C. Enfield, Maxwell— Story	9.44	155.00	1,461.20
Mississippi River Power Company, Wm. T. Crawford, Keokuk, Iowa— Des Moines Lee	8.28 21.28	728.00	6,273.54 17,722.94
Total	31.00		21,996.48
Modern Light & Power Company, H. A. Haerther, Atkins— Benton	18.50	210.00	2,960.00
Muscoville Lighting Company, H. E. Littig, Davenport— Muscatine Scott	17.20 22.20	280.00	4,800.00 6,260.00
Total	49.40		12,300.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable value per mile	Total taxable value
Napier Electric Company, W. A. L. Gillett, Ames— Boone Story	10.25 8.75	230.00	2,362.50 1,477.50
Total	19.00		4,000.00
Nora Springs Light & Power Company, Hazel E. Coon, Nora— Curro Gordo Floyd	7.50 4.80	114.00	855.00 519.00
Total	12.00		1,388.00
Northeastern Iowa Power Company, J. F. Miller, Jr., Elgin— Bremer Buchanan Chickasaw Clayton Delaware Fayette Winnebiek	4.50 13.25 10.50 24.00 7.75 138.00 8.50	136.00	612.00 1,802.00 1,428.00 3,284.00 1,054.00 15,776.00 1,156.00
Total	184.50		25,008.00
Northern Iowa Gas & Electric Company, J. N. McCallum, Ft. W. Monroe, Chicago, Ill.— Clay Dickinson Humboldt Kossuth Palo Alto Pocahontas Wright	7.00 6.50 20.75 4.25 49.00 6.25 13.25	248.00	2,436.00 2,367.00 10,701.00 1,473.00 14,138.00 2,375.00 4,611.00
Total	109.60		37,792.80
North Garden Electric Line, C. C. Briggs, Glidden— Carroll	2.50	70.00	245.00
North Star Electric Company, Harry Allen, Ames— Story	2.75	164.00	451.00
Norwalk Light & Power Company, Fred P. Kethley, Norwalk— Polk Warren	5.50 12.50	225.00	597.50 2,877.00
Total	15.00		3,325.00
Noti Fred Electric Line, Fred Noti, Calumet— O'Brien	10.00	148.75	1,487.50
Oberlyan Electric Company, M. H. Phillip, Oberlyan— Dickinson Osceola	3.15 19.78	145.00	459.75 2,868.10
Total	22.94		3,286.35
Oskaloosa Traction & Light Company, M. G. Linn, Des Moines— Mahaska Pawnee Pocahontas	20.04 5.20	240.00	4,800.00 1,248.00
Total	25.24		6,048.00
Otho Light & Power Company, W. H. Green, Otho— Webster	2.00	450.00	918.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable value per mile	Total taxable value
Ottumwa Railway & Light Company, R. J. Graf, Chicago, Ill.—	36	460.00	119.40
Jefferson	15.11		6,500.40
Wapello			
Total	15.37		7,070.30
Panther Electric Company, R. W. Bentall, Adal—			
Dallas	10.13	222.00	2,348.58
People's Electric Light & Power Company, H. B. Meier, Boone—			
Boone	22.75	187.50	4,452.12
People's Light Company, H. E. Littig, 125 W. 2nd St., Davenport—			
Scott	17.00	296.00	5,192.00
People's Power Company, J. H. Tagtmeler, Readlyn—			
Bremer	63.00	100.00	6,300.00
Fayette	27.50		2,750.00
Total	90.50		9,050.00
Perry-Clark Electric Company, Will Zimpf, Traer—			
Tama	18.18	180.00	2,963.49
Peterson Power & Milling Company, A. W. Jones, Peterson—			
Boona Vista	24.00	220.50	5,292.00
Clay	25.50		5,622.75
O'Brien	5.50		1,212.75
Total	55.00		12,127.50
Pringhar Electric Company, A. P. Anderson, Pringhar—			
O'Brien	14.25	115.00	1,632.75
Redfield Power & Milling Company, R. O. Callison, Redfield—			
Dallas	15.50	129.00	1,612.50
Guthrie	8.50		1,095.50
Total	21.00		2,708.00
Red Oak Electric Company, B. J. Olsen, Cleveland, Ohio—			
Cass	18.75	190.00	2,655.75
Fremont	11.50		2,219.50
Mills	24.00		6,562.00
Montgomery	46.00		7,720.00
Pottersville	49.25		8,327.60
Shelby	1.00		198.00
Total	163.45		27,685.85
Boils Light & Power Company, Ward Ferguson, Boils—			
Palo Alto	1.75	70.00	122.50
Pocahontas	17.25		1,937.50
Total	19.00		1,820.00
Rural Electric of Dayton, Iowa, C. E. Sonquist, Dayton—			
Webster	7.50	300.00	1,500.00
Shenandoah Artificial Ice, Power, Heat & Light Co., H. Abels, Cleveland, Ohio—			
Fremont	26.00	185.00	4,200.00
Page	23.00		5,445.00
Total	59.00		9,735.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable value per mile	Total taxable value
Sherman Electrical Company, Fred Blumer, Lovern—			
Kossuth	1.00	86.00	285.00
Sioux Valley Power Company, Belle Torberson, Canton, S. Dak.—			
Lyon	7.75	149.00	1,085.00
Sioux	2.50		250.00
Total	10.25		1,435.00
Sloan Service Company, A. L. Calderhead, Sloan—			
Woodbury	14.00	200.00	2,800.00
South Dayton Light & Power Company, Emil Gustafson, Dayton—			
Webster	9.75	133.50	1,174.50
Southern Electric Company, T. E. Roach, 1st Nat'l Bk. Bldg., Omaha, Neb.—			
Clarke	20.71	100.00	2,071.00
Lucas	20.75		2,075.00
Total	41.46		4,146.00
South Kossuth Electric Company, Peter Bornmann, Livermore—			
Humboldt	5.75	125.00	718.75
Kossuth	2.12		266.00
Total	7.87		984.75
South Lighting Company, Rob Lee, Sloan—			
Monona	1.13	267.00	301.71
Woodbury	1.13		301.71
Total	2.26		603.42
Star Electric Company, Carl Balders, Story City—			
Boone	2.50	377.00	942.50
Story	17.50		6,597.50
Total	30.00		7,540.00
Tri-State Utilities Company, Coler Campbell, Security Bldg., Minneapolis, Minn.—			
Buchanan	24.50	116.25	2,848.12
Delaware	8.00		1,046.25
Jones	7.50		851.75
Linn	15.00		8,718.75
Total	115.50		13,465.87
Van Der Schaaf, D. J. Electric Line, D. J. Vander Schaaf, Hull—			
Sioux	8.00	130.00	900.00
Van Wert Electric Company, O. F. Eaton, Leon—			
Deatur	5.28	149.00	785.20
Wanda Power & Light Company, J. R. Lindsay, 900 McCormick Bldg., Chicago, Ill.—			
Linn	5.25	225.00	1,181.25
Cedar	65.75		14,759.75
Total	71.00		15,972.00
Totals for the state	4,380.18		\$ 1,329,356.38

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 such shipment, carriage, or other business which the haul or carriage in this state bears to the entire haul or carriage.

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

II. WITH RESPECT TO NET EARNINGS.

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

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

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

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

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

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

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

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

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

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

LAWS

Governing the Assessment and Taxation of a Railway Property.

GENERAL PROVISIONS

(Code of Iowa)

Section 1308. All other property, real or personal, is subject to taxation in the manner prescribed. * * *

Sec. 1305. All property subject to taxation shall be valued at its actual value, which shall be entered opposite each item, and shall be assessed at twenty-five per cent of such actual value. Such assessed value shall be taken and considered as the taxable value of such property, upon which the levy shall be made. Actual value of property as used in this chapter shall mean its value in the market in the ordinary course of trade. This section shall not apply to special charter cities. (Code, '97.) (27 G. A., ch. 20, * 1.) (21 G. A., ch. 23, * 3.)

Sec. 2032-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 railroads and all companies or corporations constructing, owning or operating such interurban street railroads and all provisions of the code and acts of the general assembly, now in force or hereafter enacted, affecting railroads, railway companies, rail-assembly, now in force or hereafter enacted, affecting railroads, 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 railroads, and to all interurban railway companies or railway corporations constructing, owning or operating such interurban railroads.

RAILROAD ASSESSMENT BY THE EXECUTIVE COUNCIL.

Section 1324. 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, four (1904) of the supplement to the code, shall, on or before the 1st day of April, 1905, make to the executive council, a detailed statement showing the amount of real estate owned or used by it on December 31, 1904, for railway purposes, in each county in the state in which said real estate is situated, and including the right of way, roadbed, bridges, culverts, depot grounds, station buildings, yards, section and tool houses, round-houses, machine and repair shops, water-tanks, turn tables, gravel beds and stone quarries, and for all other purposes with the estimated value thereof in such manner as may be required by the executive council. Only one such detailed statement by any corporation shall be necessary, and when received by the council it shall become the record of railway lands and assessment by the executive council. On or before the 1st day of April of each subsequent year such corporation shall in like manner, report all real estate acquired for any of the railway purposes above named during the preceding calendar year; and also a list of any real estate, previously reported, disposed of during the same period, which disposition shall be noted by the council in an appropriate column

opposite to the description of said tract in the original report of the same in the record of railway land.

3a. The executive council shall by some convenient method of binding, arrange the statements required to be made under the provisions of the preceding sections so as to form a consolidated list of all real estate reported to it as being owned or used for railway purposes within the state of Iowa, which list shall be known as the record of railway lands;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

SLEEPING AND DINING CARS

Sec. 1340. In addition to the matters required to be contained in the statement made by the company for the 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 wheelegg 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 wheelegg.

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

Sec. 1340-a. Gross earnings. That for the purpose of making reports to the executive council, the gross earnings of railway companies, owning or operating a line or lines of railway partly within this state, and partly within another state, or other states, or territory, or territories, upon their line or lines within this state, shall be ascertained and reported by said railway companies as follows, to wit: The aggregate of the earnings upon business originating and terminating within this state, upon business originating 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, * 808.)

EQUIPMENT AND FREIGHT LINE COMPANIES

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

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

First—The name of the company.

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

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

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

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

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

Seventh—The average number of miles traveled by the cars of each class of its cars during the preceding calendar year. The number of cars necessary for the mileage traveled within the state of Iowa, under the circumstances that ordinarily attend the use of such cars and where different classes of cars are used by said company, as to the matters embraced in this and the preceding paragraph, it shall furnish the required information as to each class of said cars in the form prescribed by blanks 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. 1342-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. 1342-d. Upon the meeting of the executive council on the second Monday in July each year; it shall value and assess as the property of said company within this state, the cars of the said company, necessary, under the circumstances ordinarily attending the use of such cars, for the mileage to be reported under paragraphs six and seven of Section two of this act, after examining such statements and after ascertaining the actual values of said property of such company therefrom, and from such other information as it may have or obtain. For that purpose the executive council may require such company by its agents or officers, to appear before said council with such books, papers, or additional statements as the council may require, and may compel the attendance of witnesses in case said council shall deem it necessary to enable it to ascertain the actual value of such property. From the entire actual value of the property within this state so ascertained there shall be deducted by the said council the actual value of all cars locally assessed, and one-fourth of the residue of such actual value so ascertained, shall be by the executive council assessed to said company.

Sec. 1342-e. The council shall also at said meeting determine the rate of tax to be levied and collected upon said assessments, which shall be equal, as nearly as may be, to the average rate of taxes, state, county, municipal and local, levied throughout the state during the previous year, which rate shall be in full of all taxes except on real estate in the auditor's office, and said tax 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 in the state in the same manner as is required of property belonging to such company and the order of the executive council in such cases shall be sufficient authority therefor.

Sec. 1342-f. The word "company" as used in this act, shall be deemed and construed to mean any person, co-partnership, association, corporation, or syndicate that may own

or operate, or be engaged in operating, furnishing or leasing cars, as defined and described in section one of this act, whether formed or organized under the laws of this state, or any other state or territory, or any foreign country.

CLASSIFICATION.

Sec. 2076. All railroads of the state shall be classified in accordance with the gross amount of their several annual earnings within the state, per mile, for the preceding year, as follows: Class "A" shall include those whose gross annual earnings per mile shall be four thousand dollars or more; class "B" shall include those whose gross annual earnings per mile shall be three thousand dollars or any sum in excess thereof less than four thousand dollars; class "C" shall include those whose gross annual earnings per mile shall be less than three thousand dollars. In determining the classification of any railroad, the entire railroad property owned, or operated by any company shall be considered as a single railroad, and the aggregate gross earnings of the entire railroad within the state shall be divided by the entire mileage owned or operated within the state to ascertain the gross earnings per mile of such railroad. (32 G. A., ch. 102, * 1.)

Sec. 2077. All railroad corporations according to their classification as herein prescribed shall be limited to compensations per mile for the transportation of any person with ordinary baggage not exceeding one hundred and fifty pounds in weight as follows: Class "A," two cents; class "B," two and one-half cents; class "C," three cents; and for children twelve years of age or under one-half the rate above prescribed, provided, however, that every railroad corporation shall be entitled to charge a fare of not to exceed ten (10) cents for the transportation of each passenger with ordinary baggage for any distance not exceeding five miles. A charge of ten cents may be added to the fare of any passenger when the same is paid upon the cars, if a ticket might have been procured within a reasonable time before the departure of the train, except in those cases where a minimum of ten (10) cents is charged for a distance of less than five miles as above provided. (32 G. A., ch. 102, * 2.)

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

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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

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