

State of Iowa

1925

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FIFTY-FOURTH ANNUAL REPORT  
OF THE  
TAXABLE VALUATION  
OF  
**RAILROAD PROPERTY**

INCLUDING

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

IN THE

**STATE OF IOWA**

AS FIXED BY THE

**Executive Council of the State, August 10, 1925**

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Compiled under Direction of  
W. C. MERCKENS  
Secretary of Executive Council

By

E. MAE SWEANY  
Second Assistant Secretary

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PRINTED BY AUTHORITY OF SECTION 285 OF THE CODE OF 1924

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Published by  
THE STATE OF IOWA  
Des Moines

RAILROAD PROPERTY  
OF THE  
STATE OF IOWA  
FIFTY-FOURTH ANNUAL REPORT

and the American Express Company,  
Shipping Cars, Electric Transmission Lines,  
and Steam and Electric Equipment Cars.

STATE OF IOWA

Executive Council of the State, August 16, 1913

Controlled under direction of  
W. C. MURKIN  
Secretary of Executive Council  
H. M. SWANNY  
Second Assistant Secretary

PRINTED BY AUTHORITY OF SECTION 22 OF THE CONSTITUTION

Published by  
THE STATE OF IOWA  
Des Moines

PRINCIPAL RAILROAD OFFICIALS

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

ATCHISON, TOPEKA & SANTA FE RAILWAY COMPANY.

*President*—W. B. Storey, Chicago, Illinois.  
*Vice-Presidents*—E. J. Engel, Chicago, Illinois; Edward Chambers, Chicago, Illinois; A. G. Wells, Chicago, Illinois; W. E. Hodges, Los Angeles, Cal.  
*Secretary*—E. L. Copeland, Topeka, Kansas.  
*Treasurer*—E. L. Copeland, Topeka, Kansas.  
*General Solicitor*—Gardiner Lathrop, Chicago, Illinois.  
*General Counsel*—S. T. Bledsoe, Chicago, Illinois.  
*Comptroller*—L. C. Deming, New York, N. Y.  
*General Auditor*—W. E. Bailey, Chicago, Illinois.  
*General Manager*—F. C. Fox, Topeka, Kansas.  
*Chief Engineer*—C. F. W. Felt, Chicago, Illinois.  
*Division Superintendent*—C. L. Mason, Marceline, Missouri.  
*Commissioner of Taxes*—G. G. Tunell, Chicago, Illinois.

ATLANTIC NORTHERN RAILWAY COMPANY.

*President*—John Leistad, Elk Horn, Iowa.  
*Vice-Presidents*—Hans Nissen, Kimballton, Iowa; John Leistad, Elk Horn, Iowa.  
*Secretary*—C. E. Spar, Atlantic, Iowa.  
*Treasurer*—Beretel Christensen, Kimballton, Iowa.  
*General Manager*—C. E. Spar, Atlantic, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY.

*President*—Hale Holden, Chicago, Illinois.  
*Vice-Presidents*—C. G. Burnham, Chicago, Illinois; E. P. Bracken, Chicago, Illinois; C. I. Sturgis, Chicago, Illinois; C. E. Spens, Chicago, Illinois; W. W. Baldwin, Chicago, Illinois; H. R. Safford, Chicago, Illinois.  
*Secretary*—C. I. Sturgis, Chicago, Illinois.  
*Treasurer*—C. I. Sturgis, Chicago, Illinois.  
*General Solicitors*—K. F. Burgess, Chicago, Illinois; J. C. James, Chicago, Illinois.  
*General Counsel*—Bruce Scott, Chicago, Illinois.  
*Comptroller*—H. W. Johnson, Chicago, Illinois.  
*General Auditor*—H. D. Foster, Chicago, Illinois.  
*General Manager*—W. F. Thiehoff, Chicago, Illinois.  
*Chief Engineer*—A. W. Newton, Chicago, Illinois.  
*General Superintendent*—W. A. Card, Burlington, Iowa.  
*Tax Agent*—A. E. Patton, Chicago, Illinois.

CHICAGO GREAT WESTERN RAILROAD COMPANY

*President*—S. M. Felton, Chicago, Illinois.  
*Secretary*—W. G. Lerch, Chicago, Illinois.  
*Treasurer*—C. A. Cook, Chicago, Illinois.  
*General Solicitor*—W. H. Jacobs, Chicago, Illinois.  
*General Counsel*—Ralph M. Shaw, Chicago, Illinois.  
*Comptroller*—Con F. Krebs, Chicago, Illinois.  
*General Manager*—C. L. Hinkle, Chicago, Illinois.  
*Chief Engineer*—C. G. Delo, Chicago, Illinois.  
*Division Superintendents*—A. A. Sweeney, Chicago, Illinois; T. W. Fatherson, Clarion, Iowa; S. V. Rowland, St. Paul, Minnesota.  
*Tax Commissioner*—W. L. Derr, Chicago, Illinois.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY.

*President*—H. E. Byram, Chicago, Illinois.  
*Vice-Presidents*—R. M. Calkins, Chicago, Illinois; B. B. Greer, Chicago, Illinois; W. W. K. Sparrow, Chicago, Illinois; J. W. Taylor, Chicago, Illinois; R. J. Marony, New York, N. Y.; H. B. Earling, Seattle, Washington.  
*Secretary*—T. W. Burness, Milwaukee, Wisconsin.  
*Treasurer*—A. G. Loomis, Chicago, Illinois.  
*General Solicitor*—O. W. Dynes, Chicago, Illinois.  
*General Counsel*—H. H. Field, Chicago, Illinois.  
*Comptroller*—Walter V. Willson, Chicago, Illinois.  
*General Managers*—J. T. Gillick, Chicago, Illinois; C. O. Bradshaw, Seattle, Washington.  
*Chief Engineer*—C. F. Loweth, Chicago, Illinois.  
*General Superintendents*—W. M. Widenhamer, Minneapolis, Minn.; W. J. Thiele, Milwaukee, Wisconsin; C. H. Buford, Chicago, Illinois.  
*Tax Commissioner*—A. S. Dudley, Milwaukee, Wisconsin.

## CHICAGO &amp; NORTHWESTERN RAILWAY COMPANY.

*President*—William H. Finley, Chicago, Illinois.  
*Vice-Presidents*—Marvin Hughitt, Jr., Chicago, Illinois; Samuel A. Lynde, New York, N. Y.; Frank Walters, Chicago, Illinois; Alex C. Johnson, Chicago, Illinois; William Walliser, Chicago, Illinois.  
*General Counsel and Vice-President*—Fred W. Sargent, Chicago, Illinois.  
*General Solicitor*—Ray M. Van Doren, Chicago, Illinois.  
*Comptroller*—Lewis A. Robinson, Chicago, Illinois.  
*General Auditor*—Charles D. Brandriff, Chicago, Illinois.  
*General Manager*—Fred H. Hammill, Chicago, Illinois.  
*Chief Engineer*—Walter J. Towne, Chicago, Illinois.  
*General Superintendents*—Bert E. Terping, Chicago, Illinois; Harry E. Dickson, Chicago, Illinois.  
*Tax Commissioner*—Roy A. Miller, Chicago, Illinois.

## CHICAGO, ROCK ISLAND &amp; PACIFIC RAILWAY COMPANY.

*President*—J. E. Gorman, Chicago, Illinois.  
*Vice-Presidents*—F. H. Hammill, Chicago, Illinois; M. L. Bell, New York City, N. Y.; L. C. Pritch, Chicago, Illinois; Carl Nyquist, Chicago, Illinois; S. H. Johnson, Chicago, Illinois.  
*Vice-President and General Auditor*—W. H. Burns, Chicago, Illinois.  
*Chief Engineer*—C. A. Morse, Chicago, Illinois.  
*General Manager*—D. Coughlin, Des Moines, Iowa.  
*General Superintendent*—H. L. Reed, Des Moines, Iowa.  
*Secretary and Treasurer*—Carl Nyquist, Chicago, Illinois.  
*General Counsel*—M. L. Bell, New York City, New York.  
*General Solicitor*—W. F. Dickinson, Chicago, Illinois.  
*Right of Way and Tax Agent*—J. B. Angell, Chicago, Illinois.

## CHICAGO, ST. PAUL, MINNEAPOLIS &amp; OMAHA RAILWAY COMPANY.

*President*—William H. Finley, Chicago, Illinois.  
*Vice-Presidents*—Samuel A. Lynde, New York, N. Y.; Arthur W. Trenholm, St. Paul, Minn.  
*Secretary*—John D. Caldwell, Chicago, Illinois.  
*Treasurer*—Arthur S. Pierce, New York, N. Y.  
*General Solicitor*—Richard L. Kennedy, St. Paul, Minn.  
*General Counsel and Vice-President*—Fred W. Sargent, Chicago, Illinois.  
*Comptroller*—Charles Jensch, St. Paul, Minn.  
*Auditor*—A. R. Seder, St. Paul, Minn.  
*General Manager*—John J. O'Neil, St. Paul, Minn.  
*Chief Engineer*—Harry E. Barlow, St. Paul, Minn.  
*General Superintendent*—Frank R. Pechin, St. Paul, Minn.  
*Assistant Tax Commissioner*—Wm. Mueller, St. Paul, Minn.

## COLFAX NORTHERN RAILWAY COMPANY.

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

## DAVENPORT, ROCK ISLAND &amp; NORTH WESTERN RAILWAY COMPANY.

*President*—B. B. Greer, Chicago, Illinois.  
*Vice-President*—E. P. Bracken, Chicago, Illinois.  
*Secretary-Treasurer*—P. L. Hinrichs, Davenport, Iowa.  
*Assistant Secretary*—A. T. Williams, Chicago, Illinois.  
*Auditor and Assistant Treasurer*—J. P. Harrison, Davenport, Iowa.  
*General Manager*—C. B. Rodgers, Davenport, Iowa.

## DES MOINES TERMINAL RAILWAY COMPANY

*President*—F. M. Hubbell, Des Moines, Iowa.  
*Vice-President*—O. P. Thompson, Des Moines, Iowa.  
*Secretary-Treasurer*—H. D. Thompson, Des Moines, Iowa.  
*Auditor*—B. F. Flenniken, Des Moines, Iowa.

## DES MOINES UNION RAILWAY COMPANY.

*President*—J. E. Taussig, St. Louis, Missouri.  
*Vice-President*—B. B. Greer, Chicago, Illinois.  
*Secretary*—T. S. Ford, Des Moines, Iowa.  
*Treasurer*—C. H. Hueston, Des Moines, Iowa.  
*Attorney or General Counsel*—John Hughes, Des Moines, Iowa.  
*Auditor*—T. S. Ford, Des Moines, Iowa.  
*General Manager*—J. A. Wagner, Des Moines, Iowa.  
*Chief Engineer*—A. L. Morgan, Des Moines, Iowa.

## GREAT NORTHERN RAILWAY COMPANY.

*Chairman of Board*—L. W. Hill, St. Paul, Minn.  
*President*—Ralph Budd, St. Paul, Minn.  
*Vice-Presidents*—G. R. Martin, St. Paul, Minn.; L. C. Gilman, Seattle, Wash.; E. T. Nichols, New York, N. Y.; M. L. Countryman, St. Paul, Minn.; W. P. Kenney, St. Paul, Minn.; C. O. Jenks, St. Paul, Minn.  
*Secretary-Treasurer*—F. L. Paetzold, St. Paul, Minn.

*General Counsel*—M. L. Countryman, St. Paul, Minn.  
*General Solicitor*—F. G. Dorey, St. Paul, Minn.  
*Comptroller*—Geo. H. Hess, Jr., St. Paul, Minn.  
*General Auditor*—A. B. Fisher, St. Paul, Minn.  
*General Manager*—Frank Bell, St. Paul, Minn.  
*Chief Engineer*—A. H. Hogeland, St. Paul, Minn.  
*Right of Way, Land and Tax Commissioner*—J. T. Maher, St. Paul, Minn.

## ILLINOIS CENTRAL, OPERATING DUBUQUE AND SIOUX CITY RAILWAY CO., DUNLEITH AND DUBUQUE BRIDGE CO., AND OMAHA BRIDGE AND TERMINAL RAILWAY

*President*—C. H. Markham, Chicago, Illinois.  
*Vice-Presidents*—A. E. Clift, Chicago, Illinois; J. J. Pelley, Chicago, Illinois; F. B. Bowes, Chicago, Illinois; A. C. Mann, Chicago, Illinois; G. J. Bunting, Chicago, Illinois.  
*Secretary*—D. R. Burbank, New York, New York.  
*Treasurer*—R. E. Connolly, New York, New York.  
*General Counsel*—W. S. Horton, Chicago, Illinois.  
*Assistant Comptrollers*—W. D. Beyer, Chicago, Illinois; F. B. Bristol, Chicago, Illinois.

*General Auditor*—L. A. Harkness, Chicago, Illinois.  
*General Manager*—G. E. Patterson, Chicago, Illinois.  
*Chief Engineer*—A. F. Biess, Chicago, Illinois.  
*General Superintendent*—W. Atwill, Chicago, Illinois.  
*Land and Tax Commissioner*—Wm. L. Tarbet, Chicago, Illinois.

## IOWA TRANSFER RAILWAY COMPANY.

*President*—F. C. Hubbell, Des Moines, Iowa.  
*Vice-President*—W. A. Card, Burlington, Iowa.  
*Secretary-Treasurer*—J. A. Wagner, Des Moines, Iowa.  
*Attorney or General Counsel*—J. G. Gamble, Des Moines, Iowa.  
*Auditor*—T. S. Ford, Des Moines, Iowa.  
*General Manager*—J. A. Wagner, Des Moines, Iowa.

## MANCHESTER &amp; ONEIDA RAILWAY COMPANY.

*President*—Joseph Hutchinson, Manchester, Iowa.  
*Vice-President*—E. H. Hoyt, Des Moines, Iowa.  
*Secretary*—Lafe Matthews, Manchester, Iowa.  
*Treasurer*—A. D. Long, Manchester, Iowa.  
*Attorney or General Counsel*—Geo. W. Dunham, Manchester, Iowa.  
*Auditor*—Chas. J. Seeds, Manchester, Iowa.  
*Superintendent*—J. S. Jones, Manchester, Iowa.

## MINNEAPOLIS AND ST. LOUIS RAILROAD COMPANY.

*President*—W. H. Bremner, Minneapolis, Minn.  
*Vice-President*—W. P. Hawley, New York, New York.  
*Chief Operating Officer*—E. E. Nash, Minneapolis, Minn.  
*Chief Traffic Officer*—F. B. Townsend, Minneapolis, Minn.  
*Secretary*—F. M. Tompkins, New York, N. Y.  
*Treasurer*—W. B. Davids, New York, N. Y.  
*Comptroller*—A. E. Smith, Minneapolis, Minn.  
*General Counsel*—M. M. Joyce, Minneapolis, Minn.  
*General Auditor*—C. W. Wright, Minneapolis, Minn.  
*Chief Engineer*—R. G. Kenly, Minneapolis, Minn.  
*Land and Tax Agent*—C. F. Foote, Minneapolis, Minn.

## MISSOURI IRON COMPANY RAILROAD SWITCH.

*President*—Edward F. Goltra, St. Louis, Missouri.  
*Vice-President*—Thomas S. Maffitt, St. Louis, Missouri.  
*Secretary*—Mrs. Clara B. Dana, St. Louis, Missouri.  
*Treasurer*—Thomas S. Maffitt, St. Louis, Missouri.

## MURCATINE, BURLINGTON &amp; SOUTHERN RAILROAD COMPANY.

*President*—E. H. Ryan, Davenport, Iowa.  
*Vice-President*—C. J. Von Maur, Davenport, Iowa.  
*Secretary*—Ray Nyemaster, Davenport, Iowa.  
*Treasurer*—Ed. Kaufman, Davenport, Iowa.  
*Receiver*—Arthur Hoffman, Muscatine, Iowa.  
*Auditor for Receiver*—A. G. Feustel, Muscatine, Iowa.

## SIOUX CITY BRIDGE COMPANY.

*President*—William H. Finley, Chicago, Illinois.  
*Vice-President*—Arthur W. Trenholm, St. Paul, Minn.  
*Secretary*—John D. Caldwell, Chicago, Illinois.  
*Treasurer*—Arthur B. Jones, Chicago, Illinois.  
*General Counsel*—Fred W. Sargent, Chicago, Illinois.  
*Comptroller*—Lewis A. Robinson, Chicago, Illinois.  
*Tax Commissioner*—Roy A. Miller, Chicago, Illinois.

## SIOUX CITY TERMINAL RAILWAY COMPANY.

*President*—F. L. Eaton, Sioux City, Iowa.  
*Vice-President*—Wm. Mitchell, Sioux City, Iowa.  
*Secretary*—G. F. Sillkitter, Sioux City, Iowa.  
*Treasurer*—A. G. Sam, Sioux City, Iowa.  
*General Superintendent*—C. F. Morrison, Sioux City, Iowa.  
*Traffic Manager*—W. H. Benn, Sioux City, Iowa.

## TABOR &amp; NORTHERN RAILWAY COMPANY.

President—A. S. Bloedel, Tabor, Iowa.  
 Vice-President—R. F. Weatherhead, Tabor, Iowa.  
 Secretary—C. O. Laird, Tabor, Iowa.  
 Treasurer—Ira McCormick, Tabor, Iowa.  
 Auditor and General Manager—E. V. Stopper, Tabor, Iowa.

## UNION PACIFIC RAILROAD COMPANY.

President—C. R. Gray, Omaha, Nebraska.  
 Vice-Presidents—E. E. Calvin, Omaha, Nebraska; H. M. Adams, 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 Counsel—H. W. Clark, New York, N. Y.  
 Comptroller—F. W. Clarke, New York, N. Y.  
 General Auditor—G. E. Bissonnet, Omaha, Nebraska.  
 Auditor—H. A. Toland, Omaha, Nebraska.  
 General Manager—W. M. Jeffers, Omaha, Nebraska.  
 General Superintendents—A. W. Woodruff, Cheyenne, Wyo.; H. J. Plumbhof, Kansas City, Missouri.  
 Chief Engineer—R. L. Huntley, Omaha, Nebraska.  
 Tax Commissioner—G. G. Holcomb, Omaha, Nebraska.

## WARASH RAILROAD.

President—J. E. Taussig, St. Louis, Mo.  
 Vice-Presidents—W. C. Maxwell, St. Louis, Mo.; S. E. Cotter, St. Louis, Mo.; N. S. Brown, St. Louis, Mo.; H. R. Winthrop, New York, N. Y.; J. W. Newell, St. Louis, Mo.  
 Secretary-Treasurer—J. C. Otteson, New York, N. Y.  
 General Solicitor—N. S. Brown, St. Louis, Mo.  
 General Counsel—W. S. Pierce, New York, N. Y.  
 Comptroller—J. W. Newell, St. Louis, Mo.  
 Auditor—R. E. Berger, St. Louis, Mo.  
 General Manager—S. E. Cotter, St. Louis, Mo.  
 Chief Engineer—R. H. Howard, St. Louis, Mo.  
 General Superintendents—T. J. Jones, St. Louis, Mo.; E. A. Solitt, St. Louis, Mo.  
 Division Superintendents—C. B. Davidson, Moberly, Mo.; W. W. Greenland, Moberly, Mo.  
 Tax Commissioner—B. C. Winston, St. Louis, Mo.

## INTERURBAN RAILROAD OFFICERS

## ALBIA LIGHT &amp; RAILWAY CO.

President—J. Ross Lee, Davenport, Iowa.  
 Vice-President—E. F. Bulmahn, Centerville, Iowa.  
 Secretary-Treasurer—H. R. Bechtel, Davenport, Iowa.  
 Attorney or General Counsel—Frank S. Payne, Centerville, Iowa.  
 General Manager—E. F. Bulmahn, Centerville, Iowa.  
 Division Superintendent—Bert C. Dunkin, Albia, Iowa.  
 Tax Commissioner—Frank S. Payne, Centerville, Iowa.

## CEDAR RAPIDS &amp; IOWA CITY RAILWAY.

President—William G. Dows, Cedar Rapids, Iowa.  
 Vice-President—Isaac B. Smith, Cedar Rapids, Iowa; John A. Reed, Cedar Rapids, Iowa.  
 Secretary—C. S. Woodward, Cedar Rapids, Iowa.  
 Treasurer—Isaac B. Smith, Cedar Rapids, Iowa.  
 Attorney or General Counsel—John A. Reed, Cedar Rapids, Iowa.  
 General Manager—Carl B. Myers, Cedar Rapids, Iowa.  
 Auditor—Sutherland Dows, Cedar Rapids, Iowa.  
 Chief Engineer—J. D. Wardle, Cedar Rapids, Iowa.  
 General Superintendent—E. F. Winslow, Cedar Rapids, Iowa.

## CEDAR RAPIDS &amp; MARION CITY RAILWAY CO.

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

## CHARLES CITY WESTERN RAILWAY CO.

President—E. M. Sherman, Charles City, Iowa.  
 Vice-President—F. E. Gates, Charles City, Iowa.  
 Secretary—W. H. Fairbanks, Charles City, Iowa.  
 Treasurer—M. W. Ellis, Charles City, Iowa.  
 Auditor—F. R. Springer, Charles City, Iowa.  
 General Manager—J. F. Christiansen, Charles City, Iowa.

## CLINTON, DAVENPORT &amp; MUSCATINE RAILWAY CO.

President—B. J. Denman, Davenport, Iowa.  
 Vice-Presidents—J. G. Huntoon, Davenport, Iowa; R. J. Smith, Davenport, Iowa.  
 Secretary—H. E. Littig, Davenport, Iowa.  
 Treasurer—H. E. Weeks, Davenport, Iowa.  
 Attorney or General Counsel—Joe R. Lane, Davenport, Iowa.  
 Auditor—H. E. Littig, Davenport, Iowa.  
 General Manager—R. J. Smith, Davenport, Iowa.  
 General Superintendent—C. F. Dege, Davenport, Iowa.

## DES MOINES &amp; CENTRAL IOWA RAILROAD CO.

President—F. C. Chambers, Des Moines, Iowa.  
 Vice-Presidents—M. H. MacLean, Chicago, Illinois; W. H. McHenry, Des Moines, Iowa.  
 Secretary—O. H. Bernd, Des Moines, Iowa.  
 Assistant Treasurer—E. B. Bieghler, Des Moines, Iowa.  
 Attorney or General Counsel—W. H. McHenry, Des Moines, Iowa.  
 Auditor—O. H. Bernd, Des Moines, Iowa.  
 General Manager—F. C. Chambers, Des Moines, Iowa.  
 Chief Engineer—W. L. Wilson, Des Moines, Iowa.  
 General Superintendent—C. T. Baker, Des Moines, Iowa.

## DES MOINES CITY RAILWAY CO.

President—F. C. Chambers, Des Moines, Iowa.  
 Vice-Presidents—M. H. MacLean, Chicago, Illinois; W. H. McHenry, Des Moines, Iowa.  
 Secretary—O. H. Bernd, Des Moines, Iowa.  
 Assistant Treasurer—E. B. Bieghler, Des Moines, Iowa.  
 Attorney or General Counsel—W. H. McHenry, Des Moines, Iowa.  
 General Auditor—O. H. Bernd, Des Moines, Iowa.  
 General Manager—F. C. Chambers, Des Moines, Iowa.  
 Chief Engineer—W. L. Wilson, Des Moines, Iowa.  
 Superintendent—E. W. Miller, Des Moines, Iowa.

## FORT DODGE, DES MOINES &amp; SOUTHERN RAILROAD CO.

President—C. H. Crooks, Boone, Iowa.  
 Secretary-Treasurer—F. M. Johnston, Boone, Iowa.  
 Attorney or General Counsel—S. R. Dyer, Boone, Iowa.  
 Auditor—F. M. Johnston, Boone, Iowa.  
 General Manager—C. H. Crooks, Boone, Iowa.  
 Chief Engineer—R. L. Cooper, Boone, Iowa.  
 Superintendent—C. M. Kelly, Boone, Iowa.

## IOWA SOUTHERN UTILITIES COMPANY.

President—George M. Bechtel, Davenport, Iowa.  
 Vice-Presidents—E. F. Bulmahn, Centerville, Iowa; J. Ross Lee, Davenport, Iowa; Frank S. Payne, Centerville, Iowa.  
 Secretary—H. R. Bechtel, Davenport, Iowa.  
 Treasurer—E. F. Bulmahn, Centerville, Iowa.  
 Attorney or General Counsel—Frank S. Payne, Centerville, Iowa.  
 Auditor—E. L. Shuts, Centerville, Iowa.  
 General Manager—E. F. Bulmahn, Centerville, Iowa.  
 General Superintendent—H. W. Deminger, Centerville, Iowa.  
 Tax Commissioner—Frank S. Payne, Centerville, Iowa.

## MASON CITY &amp; CLEAR LAKE RAILROAD CO.

President—R. Schaddelee, Grand Rapids, Michigan.  
 Vice-Presidents—W. E. Brice, Mason City, Iowa; C. H. McNider, Mason City, Iowa.  
 Secretary—F. J. Hanlon, Mason City, Iowa.  
 Treasurer—L. H. Heinke, Grand Rapids, Michigan.  
 Attorney or General Counsel—Earl Smith, Mason City, Iowa.  
 Auditor—F. E. Wells, Mason City, Iowa.  
 General Manager—F. J. Hanlon, Mason City, Iowa.  
 General Superintendent—J. H. Siessenger, Mason City, Iowa.

## OSKALOOSA &amp; BUXTON ELECTRIC RAILWAY CO.

President—Clement Studebaker, Jr., Chicago, Ill.  
 Vice-Presidents—H. L. Hanley, Chicago, Illinois; M. G. Linn, Des Moines, Iowa.  
 Secretary—Scott Brown, Chicago, Illinois.  
 Treasurer—G. M. Mattis, Champaign, Illinois.  
 Comptroller—B. E. Bramble, Chicago, Illinois.  
 Auditor—L. L. Campbell, Champaign, Illinois.  
 General Manager—W. A. Baehr, Chicago, Illinois.

## TAMA AND TOLEDO RAILROAD.

President—William G. Dows, Cedar Rapids, Iowa.  
 Vice-Presidents—Isaac B. Smith, Cedar Rapids, Iowa.  
 Secretary-Treasurer—C. S. Woodward, Cedar Rapids, Iowa.  
 Attorney or General Counsel—John A. Reed, Cedar Rapids, Iowa.  
 Auditor—Carl B. Myers, Cedar Rapids, Iowa.  
 General Manager—J. P. Watters, Toledo, Iowa.  
 Chief Engineer—J. D. Wardle, Cedar Rapids, Iowa.

## WATERLOO, CEDAR FALLS &amp; NORTHERN RAILWAY CO.

President—C. M. Cheney, Waterloo, Iowa.  
 Vice-President—C. D. Cass, Waterloo, Iowa.  
 Secretary-Treasurer—J. B. Knowles, Waterloo, Iowa.  
 Attorney or General Counsel—C. E. Pickett, Waterloo, Iowa.  
 Auditor—J. B. Knowles, Waterloo, Iowa.  
 General Manager—C. M. Cheney, Waterloo, Iowa.  
 Chief Engineer—T. E. Rust, Waterloo, Iowa.  
 General Superintendent—M. A. Welsh, Waterloo, Iowa.

## TAXABLE VALUATIONS FOR 1925

Railroad property .....	\$76,162,178.00
Interurbans .....	2,018,047.00
Sleeping cars .....	514,954.00
Equipment companies .....	472,917.00
Transmission lines .....	2,087,821.00
Express property .....	324,727.00
<b>Totals</b> .....	<b>\$81,580,644.00</b>

TABLE NO. 1—RAILROADS

Length of Railroads January 1, 1925, 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
<b>Atchison, Topeka &amp; Santa Fe Railway</b>	Lee	19.800	19.800	\$ 36,000.00	\$ 716,040.00
Account sleeping cars				367.20	7,303.00
<b>Atlantic Northern Railway</b>			17.070	1,625.00	27,738.75
	Audubon	6.700			
	Cass	7.330			
	Shelby	3.040	17.070		
<b>Chicago, Burlington &amp; Quincy Railway</b>			1,365.570	\$,875.00	12,119,433.75
Account sleeping cars				46.30	63,325.50
Main Line	Adams	25.932			
	Clarke	25.822			
	Des Moines	18.070			
	Henry	19.364			
	Jefferson	24.588			
	Lucas	26.863			
	Mills	27.023			
	Monroe	27.915			
	Montgomery	25.962			
	Union	24.779			
	Wapello	28.723	273.569		
<b>Ft. Madison Branch</b>	Henry	2.670			
	Jefferson	13.000			
	Lee	25.640			
	Van Buren	14.730	56.000		
<b>Albia, K. &amp; D. M. and D. M. &amp; K. Branch</b>	Marion	30.204			
	Monroe	10.772			
	Folk	10.135			
	Warren	7.098	67.807		
<b>Chariton, D. M. &amp; Southern Branch</b>	Lucas	0.061			
	Warren	21.407	30.468		
<b>Chariton Branch</b>	Decatur	15.907			
	Lucas	13.741			
	Wayne	6.803	36.541		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
<b>Leon, Mt. Ayr &amp; Southwestern Branch</b>	Decatur	25.639			
	Ringgold	28.642	54.281		
<b>Creston Branch</b>	Adams	3.930			
	Taylor	23.008			
	Union	10.742	42.680		
<b>Creston &amp; Northern Branch</b>	Adair	18.434			
	Union	7.922	26.336		
<b>Western Iowa Railroad</b>	Adair	10.270			
	Cass	10.095	20.365		
<b>Nebraska City Branch</b>	Fremont	19.741			
	Montgomery	7.688			
	Page	11.800	39.300		
<b>Red Oak and Atlantic Branch</b>	Cass	3.557			
	Montgomery	12.439			
	Pottaw'tomie	1.996	17.992		
<b>Neb. City, Sidney &amp; Northeast</b>	Fremont	12.139			
	Mills	8.918	21.057		
<b>Hastings &amp; Avoca Branch</b>	Mills	10.483			
	Pottaw'tomie	5.244	15.727		
<b>C. B. &amp; Northern R. R.</b>	Dubuque	.532	.532		
<b>Burlington &amp; Western Ry.</b>	Henry	10.679			
	Jefferson	17.734			
	Keokuk	13.443			
	Mahaska	26.746			
	Marion	.803			
	Washington	13.875	83.330		
<b>Burlington &amp; Northwestern Ry.</b>	Des Moines	12.066			
	Henry	9.520			
	Louis	3.148			
	Washington	13.014	38.678		
<b>Des Moines &amp; Kansas City R. R.</b>	Clarke	20.598			
	Decatur	26.036			
	Madison	12.379			
	Polk	7.428			
	Warren	27.337	94.306		
<b>St. Louis, Keokuk &amp; Northwestern</b>	Henry	14.250			
	Lee	36.750	51.000		
<b>Keokuk &amp; St. Paul Ry.</b>	Des Moines	8.980			
	Lee	33.346	42.326		
<b>Keokuk &amp; Western R. R.</b>	Appanoose	29.200			
	Decatur	14.150			
	Wayne	29.860	73.240		
<b>Humeston &amp; Shenandoah R. R.</b>	Decatur	14.350			
	Page	27.130			
	Ringgold	27.268			
	Taylor	27.000	95.748		
<b>Chicago, Burlington &amp; Kansas City</b>	Appanoose	17.070			
	Davis	15.450			
	Lee	16.890			
	Van Buren	27.330	77.640		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value	
Kansas City, St. Joe and Council Bluffs	Fremont	29,788				
	Mills	17,968				
	Pottaw'tt'mle.	8,280	56,056			
Clarinda, College Springs & Southwestern	Page	17,768	17,768			
Brownsville & Nodaway Valley	Montgomery	2,418				
	Page	22,810	25,228			
Tarkio Valley R. R.	Page	2,174	2,174			
Iowa & St. Louis R. R.	Appanoose	5,430	5,430			
Chicago Great Western Ry.			760,176	6,509.00	4,990,644.00	
	Account sleeping cars			91.20	70,148.85	
Main Line		6,908				
	Bremer	11,874				
	Buchanan	25,036				
	Chickasaw	25,624				
	Dubuque	31,204				
	Fayette	19,841				
	Howard	13,939				
	Mitchell	9,886	142,493			
	Southern Branch	Black Hawk	39,337			
		Buchanan	2,809			
Fayette		6,991				
Grundy		7,925				
Jasper		19,022				
Madison		19,466				
Marshall		31,818				
Polk		29,032				
Ringgold		23,899				
Tama		12,808				
Taylor		5,779				
Union		22,596				
Warren		15,787	228,194			
Cedar Falls Branch	Black Hawk	7,636	7,636			
Waverly Branch	Bremer	21,871	21,871			
M. C. & Ft. D.—Main Line	Calhoun	18,568				
	Carroll	35,226				
	Cerro Gordo	31,484				
	Crawford	1,878				
	Franklin	585				
	Harrison	1,949				
	Mitchell	5,305				
	Potaw'tt'mle.	28,878				
	Shelby	32,814				
	Webster	27,731				
	Worth	16,657				
	Wright	33,426	233,940			
	M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer	25,308			
Butler		27,743				
Fayette		7,949				
Franklin		24,144				
Wright		12,562	96,806			
M. C. & Ft. D.—Lehigh Branch	Webster	15,751	15,751			
Wisconsin, Minn. & Pacific Branch	Howard	1,511				
	Mitchell	20,994	22,505			

TABLE NO. 1—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.			1,855,170	7,750.00	14,377,567.50	
	Account sleeping cars			7.60	14,000.30	
Iowa Division	Benton	24,080				
	Boone	9,920				
	Carroll	23,820				
	Clinton	33,310				
	Crawford	12,990				
	Dallas	20,510				
	Guthrie	19,560				
	Harrison	7,010				
	Jackson	12,920				
	Jones	25,470				
	Linn	25,800				
	Marshall	24,990				
	Potaw'tt'mle.	26,590				
	Shelby	24,810				
	Story	24,640				
Tama	26,410	344,110				
Green Island Branch	Clinton	760				
	Jackson	12,140	12,900			
Kansas City Division	Appanoose	22,320				
	Benton	1,780				
	Iowa	32,600				
	Keokuk	39,700				
	Linn	17,270				
	Monroe	10,470				
	Wapello	28,660				
Wayne	14,960	158,860				
Sioux City Branch	Crawford	31,160				
	Monona	27,530				
	Woodbury	31,960	90,650			
Dubuque Division	Allamakee	36,130				
	Clayton	36,230				
	Dubuque	32,830				
	Jackson	31,100	136,290			
Cascade Branch	Dubuque	19,600				
	Jackson	16,120	35,720			
Volga Branch	Clayton	42,010				
	Fayette	16,240	58,250			
Waukon Branch	Allamakee	22,850	22,850			
Davenport & Northwestern Division	Cedar	3,090				
	Clayton	12,179				
	Clinton	12,880				
	Delaware	28,969				
	Fayette	37,029				
	Jones	27,579				
	Scott	25,290				
	Winnebuck	2,470	149,720			
	Dubuque & Southwestern Division	Delaware	7,950			
		Dubuque	7,720			
Jones		19,780				
Linn		8,120	43,570			
Maquoketa Branch	Clinton	21,500				
	Jackson	2,800				
	Scott	7,800	32,100			
Clinton Branch	Clinton	10,580	10,580			

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value				
Iowa & Minnesota Division	Howard	24,620	41,750						
	Winneshiek	17,230							
Decorah Branch	Winneshiek	9,510	9,510						
Austin Branch	Cerro Gordo	9,140	28,180						
	Mitchell	7,760							
	Worth	11,280							
Iowa & Dakota Division	Allamakee	4,020	291,490						
	Cerro Gordo	24,220							
	Chickasaw	26,830							
	Clay	24,810							
	Clayton	22,680							
	Floyd	24,820							
	Hancock	24,150							
	Kossuth	24,350							
	Lyon	9,420							
	O'Brien	24,020							
	Palo Alto	24,340							
	Sioux	29,980							
	Winneshiek	29,750							
	Elkader Branch	Clayton				19,180	19,180		
	Spirit Lake Branch	Clay				8,110	20,440		
Dickinson		12,330							
Sioux City & Dakota Division	Lyon	8,040	40,430						
	Plymouth	15,000							
	Sioux	16,870							
	Woodbury	5,520							
Des Moines Division—Main Line	Buena Vista	14,920	156,450						
	Calhoun	29,890							
	Clay	19,500							
	Dallas	26,710							
	Greene	27,800							
	Guthrie	18,900							
	Pocahontas	11,910							
	Polk	10,870							
Des Moines Div.—Boone Line	Boone	15,400	35,080						
	Dallas	9,680							
	Polk	10,010							
Des Moines Div.—Storm Lake Branch	Buena Vista	7,800	38,730						
	Calhoun	11,730							
	Sac	19,150							
Muscatine Line	Jefferson	4,020	78,200						
	Keokuk	9,280							
	Louisiana	6,110							
	Muscatine	16,720							
	Scott	1,990							
	Wapello	18,870							
	Washington	26,200							
	Chicago & North-Western Ry. Account sleeping cars						1,020,500	9,125.00	14,787,888.75
				112.10	181,068.14				
Chicago & North-Western Ry.	Benton	24,810	355,210						
	Boone	24,800							
	Carroll	25,410							
	Cedar	24,980							
	Clinton	49,170							
	Crawford	31,600							
	Greene	24,190							
	Harrison	30,820							
	Linn	34,270							
	Marshall	25,900							
	Pottaw'tomie	19,060							
	Story	24,220							
	Tama	25,940							

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Iowa Midland Branch	Clinton	33,400	70,980		
	Jackson	14,000			
	Jones	22,680			
Stanwood & Tipton Branch	Cedar	8,500	8,500		
Ottumwa, Cedar Falls & St. Paul Branch	Benton	2,470	60,300		
	Keokuk	16,800			
	Mahaska	13,630			
	Poweshiek	27,230			
	Tama	110			
Moingona Branch	Boone	10,000	10,000		
Southern Iowa Branch	Mahaska	19,150	35,950		
	Monroe	16,800			
Maple River Branch	Carroll	9,340	179,040		
	Ida	38,160			
	Monona	24,350			
	Plymouth	7,900			
	Sac	54,020			
	Woodbury	45,210			
Boyer Valley Branch	Crawford	17,940	24,770		
	Sac	6,830			
Soldier River Branch	Crawford	28,440	61,310		
	Harrison	18,120			
	Monona	19,750			
Fox Lake Branch	Emmet	18,780	33,270		
	Kossuth	11,750			
	Palo Alto	2,740			
Iowa Railway Coal & Mfg. Co.	Boone	3,250	3,250		
Des Moines & Minneapolis Branch	Hamilton	7,450	57,340		
	Polk	24,160			
	Story	25,730			
Iowa-Southwestern Branch	Audubon	11,650	57,630		
	Carroll	25,430			
	Crawford	1,830			
	Shelby	18,720			
Iowa-Minnesota & Northwestern Branch	Benton	430	140,830		
	Black Hawk	6,270			
	Butler	31,110			
	Cerro Gordo	29,010			
	Floyd	1,020			
	Grundy	18,470			
	Tama	39,810			
	Winn-bago	11,420			
	Worth	13,780			
	Sioux City & Pacific Branch	Harrison			
Monona		25,750			
Woodbury		22,320			
Alden Branch	Hardin	26,400	26,400		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Toledo & Northwestern Branch	Buena Vista..	23.770			
	Calhoun.....	23.840			
	Clay.....	5.700			
	Grundy.....	12.790			
	Hamilton.....	45.380			
	Hardin.....	24.810			
	Humboldt.....	35.140			
	Kossuth.....	46.510			
	O'Brien.....	25.300			
	Pocahontas.....	24.180			
	Sac.....	8.570			
	Sioux.....	37.430			
	Tama.....	22.140			
	Webster.....	25.960			
	Wright.....	23.850	885.570		
Hawarden Branch	Plymouth.....	20.520			
	Sioux.....	7.630	28.150		
Hawarden Branch (on C., St. P., M. & O. tracks)	Woodbury.....	1.560	1.560		
Chicago, Rock Island & Pacific Ry.			2,106.240	7,375.00	16,107,270.00
Account sleeping cars.....				58.85	118,267.50
Illinois Division	Scott.....	13.760	13.760		
Iowa Division	Adair.....	8.530			
	Cass.....	27.030			
	Cedar.....	6.590			
	Dallas.....	17.540			
	Guthrie.....	19.290			
	Iowa.....	25.250			
	Jasper.....	34.830			
	Johnson.....	27.200			
	Madison.....	8.490			
	Muscatine.....	25.050			
	Polk.....	27.870			
	Pottaw't'mie.....	45.110			
	Poweshiek.....	25.690			
	Scott.....	13.760			
	Shelby.....	6.430	318.500		
Newton & Monroe Branch	Jasper.....	17.030	17.030		
Guthrie Center Branch	Guthrie.....	14.500	14.500		
Audubon Branch	Audubon.....	16.330			
	Cass.....	8.870	25.200		
Griswold Branch	Cass.....	14.220	14.220		
Harlan Branch	Pottaw't'mie.....	1.160			
	Shelby.....	10.750	11.910		
Carson Branch	Pottaw't'mie.....	17.730	17.730		
St. Paul & Kansas City Short Line	Davis.....	.850			
	Jasper.....	17.520			
	Lee.....	27.190			
	Mahaska.....	21.340			
	Marion.....	14.640			
	Polk.....	7.650			
	Van Buren.....	33.650			
	Wapello.....	29.980	152.820		
Keosauqua Branch	Van Buren.....	4.500	4.500		

TABLE NO. 1—Continued

Oskaloosa Division	Keokuk.....	25.730			
	Mahaska.....	26.880			
	Marion.....	12.800			
	Washington.....	14.260	79.790		
Missouri Division:					
Southwestern Division	Appanoose.....	29.900			
	Davis.....	22.890			
	Jefferson.....	26.400			
	Louisa.....	19.020			
	Muscatine.....	22.770			
	Scott.....	12.090			
	Wapello.....	7.740			
	Washington.....	24.110			
	Wayne.....	27.820	102.740		
Wilton Branch	Muscatine.....	11.880	11.880		
Winterset Branch	Madison.....	12.880			
	Polk.....	7.690			
	Warren.....	20.180	40.750		
Indianola Branch	Warren.....	6.330	6.330		
St. Paul & Kansas City Short Line	Lucas.....	20.250			
	Marion.....	16.350			
	Warren.....	13.300			
	Wayne.....	14.610	64.540		
Cedar Rapids-Minnesota Division:					
St. Paul & Kansas City Short Line	Cerro Gordo.....	15.820			
	Franklin.....	25.100			
	Hardin.....	27.220			
	Polk.....	21.650			
	Story.....	28.600	118.390		
Decorah Branch	Buchanan.....	25.830			
	Fayette.....	44.290			
	Linn.....	21.090			
	Winneshiek.....	22.970	114.190		
Postville Branch	Allamakee.....	1.820			
	Fayette.....	.480			
	Winneshiek.....	1.120	3.420		
B. C. R. & N.—Main Line	Benton.....	22.000			
	Black Hawk.....	32.810			
	Bremer.....	4.170			
	Butler.....	21.080			
	Cedar.....	8.930			
	Cerro Gordo.....	10.680			
	Des Moines.....	21.190			
	Floyd.....	30.920			
	Johnson.....	16.080			
	Linn.....	21.670			
	Louisa.....	23.190			
	Muscatine.....	19.180			
	Worth.....	6.700	229.080		
Waverly Branch	Bremer.....	5.800	5.800		
Montezuma Branch	Johnson.....	7.070			
	Keokuk.....	31.620			
	Mahaska.....	4.810			
	Muscatine.....	19.250			
	Poweshiek.....	6.770			
	Washington.....	23.680	96.020		
Iowa City & Western	Johnson.....	12.910			
	Washington.....	1.400	21.310		



TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value				
Cedar Rapids & Clinton	Cedar	26.110	69.200						
	Clinton	14.650							
	Johnson	2.950							
	Scott	25.490							
Davenport, Iowa & Dakota	Cedar	9.120	29.710						
	Muscatine	7.130							
	Scott	13.460							
Dakota Division: C. R., I. F. & N. W.—Main Line	Benton	15.370	278.990						
	Dickinson	26.330							
	Emmet	16.180							
	Franklin	12.460							
	Grundy	26.310							
	Hardin	17.910							
	Humboldt	25.090							
	Kossuth	4.310							
	Lyon	37.890							
	Osceola	25.610							
	Palo Alto	27.300							
	Tama	18.200							
	Wright	26.150							
	Worthington Branch	Dickinson				4.050	4.700		
		Osceola				.650			
Forest City Branch	Hancock	24.700	70.080						
	Kossuth	6.060							
	Winnegago	21.300							
	Wright	18.000							
Titonka Branch	Hancock	21.100	24.020						
	Kossuth	3.820							
Lakota Division	Emmet	20.040	50.770						
	Kossuth	25.810							
	Winnegago	4.920							
Gowrie & Northwestern	Buena Vista	4.000	109.330						
	Calhoun	16.400							
	Clay	25.970							
	O'Brien	13.220							
	Osceola	12.940							
	Pocahontas	29.250							
	Webster	7.410							
Chicago, St. Paul, Minneapolis & Omaha Railway Account sleeping cars Main Line			74.300	14,000.00	1,040,200.00				
				113.30	8,418.30				
	O'Brien	6.010	56.860						
	Osceola	17.080							
Plymouth	9.480								
Sioux	22.090								
Woodbury			56.860						
Rock River Branch	Lyon	17.440	17.440						
Colfax Northern Railway	Jasper	5.930	5.930	2,000.00	11,869.00				
Davenport, Rock Island & Northwestern Railway Account sleeping cars			33.910	5,000.00	271,280.00				
				52.95	1,765.55				
	Clinton	9.120	33.910						
	Scott	24.790							
Des Moines Terminal Railway	Polk	.980	.980	46,323.00	39,516.54				
Des Moines Union Railway Account sleeping cars	Polk	4.225	4.225	114,000.00	481,650.00				
				89.40	377.70				

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value			
Dubuque & Sioux City Ry. Account sleeping cars Main Line			716.480	7,625.00	5,463,100.00			
				43.85	31,417.65			
	Black Hawk	27.500	327.080					
	Buchanan	24.500						
	Buena Vista	25.400						
	Butler	24.950						
	Calhoun	14.870						
	Cherokee	29.800						
	Delaware	24.460						
	Dubuque	29.000						
	Franklin	1.100						
	Hamilton	22.600						
	Hardin	23.750						
	Pocahontas	9.770						
	Plymouth	34.870						
	Webster	27.240						
	Woodbury	6.120						
Omaha District	Calhoun	25.840				133.680		
	Crawford	33.170						
	Harrison	29.420						
	Pottaw'tomie	19.720						
	Sac	18.900						
	Webster	5.970						
Cedar Rapids Branch	Delaware	14.070	41.850					
	Linn	27.780						
Mona Branch	Black Hawk	7.500	75.940					
	Bremer	19.440						
	Chickasaw	7.010						
	Floyd	19.150						
	Mitchell	22.720						
Stacyville Branch	Mitchell	7.080	7.080					
Onawa Branch	Cherokee	16.010	60.490					
	Ida	2.220						
	Monona	16.320						
	Woodbury	25.940						
Sioux Falls Branch	Cherokee	11.400	70.110					
	Lyon	24.200						
	O'Brien	27.370						
	Sioux	7.080						
Dunleith & Dubuque Bridge Co.	Dubuque	1.010	1.010	10,000.00	10,100.00			
Great Northern Railway			77.800	7,000.00	545,020.00			
	Lyon	18.420	77.800					
	Plymouth	25.290						
	Sioux	27.300						
	Woodbury	6.850						
Iowa Transfer Railway	Polk	.210	.210	48,000.00	10,080.00			
Manchester & Oneida Railway	Delaware	8.028	8.028	1,500.00	12,042.00			
Minneapolis & St. Louis Ry. Account sleeping cars Minnesota, Iowa State Line to Angus			800.200	4,500.00	3,670,000.00			
				14.15	11,322.85			
Boone			188.310					
	Hancock	24.770						
	Humboldt	25.700						
	Kossuth	28.420						
	Kossuth	7.780						
	Webster	35.280						
	Winnegago	29.900						
	Worth	.340						

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Minnesota, Iowa State Line to Storm Lake	Buena Vista	20.130	73.550		
	Clay	26.600			
	Dickinson	7.920			
	Emmet	18.940			
Des Moines to Ruthven and Ft. Dodge	Boone	2.980	137.880		
	Dallas	26.970			
	Greene	23.050			
	Humboldt	6.830			
	Palo Alto	20.900			
	Pocahontas	16.730			
	Polk	9.050			
	Webster	31.800			
Northwood to Albia	Cerro Gordo	24.320	180.550		
	Franklin	27.230			
	Hardin	28.770			
	Jasper	3.900			
	Mahaska	25.250			
	Marshall	29.870			
	Monroe	13.830			
	Poweshiek	22.910			
	Wapello	.010			
	Worth	13.500			
	Oskaloosa to Mississippi River	Henry			
Jefferson		1.700			
Keokuk		28.350			
Louis		22.620			
Mahaska		14.440			
Washington		11.600			
Hampton to Algona	Franklin	15.770	50.040		
	Hancock	13.170			
	Kossuth	14.500			
	Wright	15.540			
Minerva Junction to Story City	Marshall	15.220	34.750		
	Story	19.530			
Newburg to State Center	Jasper	8.000	26.600		
	Marshall	20.600			
New Sharon to Newton	Jasper	20.310	28.270		
	Mahaska	7.380			
	Poweshiek	080			
Lynnville Junction to Lynnville	Jasper	2.550	2.550		
G. & M. Junction to Montezuma			13.640		
	Poweshiek	13.640			
Missouri Iron Co. R. R. Switch	Allamakee	3.140	3.140	1,500.00	4,710.00
Muscatine, Burlington & So. R. R.			47.770	500.00	23,885.00
	Des Moines	16.750			
	Louis	23.300			
	Muscatine	7.730	47.770		
Omaha Bridge & Terminal Ry. Account sleeping cars	Pottaw'tt'mie	.500	.500	20,000.00	10,000.00
				18.00	9.00
Sioux City Bridge Co.	Woodbury	.780	.780	8,000.00	6,312.00
Sioux City Terminal Railway	Woodbury	2.050	2.050	12,000.00	24,000.00
Tabor & Northern Railway	Mills	8.790	8.790	1,500.00	13,185.00

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Union Pacific Railway			3.800	93,250.00	354,330.00
	Account sleeping cars				
Main Line	Pottaw'tt'mie	2.080			
Union Avenue Line	Pottaw'tt'mie	1.720	3.800		
Wabash Railway			202.750	5,000.00	1,013,750.00
	Account sleeping cars				
Main Line					
	Appanoose	7.271			
	Davis	26.260			
	Wapello	9.480	43.010		
Omaha & St. Louis Line	Fremont	8.740	11.230	55.770	
	Mills	25.960			
	Page	19.840			
Des Moines & St. Louis Line	Appanoose	17.900	15.030	93.970	
	Marion	39.100			
	Monroe	21.800			
	Polk	15.030			
Totals, Railroads		9,836.423			\$76,162,178.20
Sleeping Cars					\$14,954.19
					\$76,677,132.45

TABLE NO. 2—SLEEPING CARS

Railroads Assessed on Account of Sleeping Cars, with Mileage and Taxable Values for Year Ending December 31, 1924

Names of Companies Using or Operating Sleeping Cars Not Owned by the Company	Miles on which assessments are placed	Taxable value per mile of sleeping cars	Aggregate taxable value of sleeping cars
Atchison, Topeka & Santa Fe Railway	19.800	\$ 367.50	\$ 7,303.60
Chicago, Burlington & Quincy Railroad	1,565.370	46.30	63,225.00
Chicago Great Western Railway	740.176	91.20	70,148.85
Chicago, Milwaukee & St. Paul Railway	1,855.170	7.00	14,099.80
Chicago & North Western Railway	1,620.500	112.10	181,068.14
Chicago, Rock Island & Pacific Railway	2,196.240	53.85	118,397.50
Chicago, St. Paul, Minneapolis & Omaha Ry.	74.300	113.50	8,418.20
Davenport, Rock Island & Northwestern Ry.	33.930	32.95	1,736.55
Des Moines Union Railway	4.225	89.40	377.70
Des Moines & Sioux City Railroad	716.480	43.85	31,417.65
Minneapolis & St. Louis Railway	800.200	14.15	11,322.85
Omaha Bridge & Terminal Railway	.500	18.00	9.00
Union Pacific Railway	3.800	519.25	1,973.12
Wabash Railroad	202.750	24.30	4,926.80
Totals	9,662.801		\$ 514,954.19

TABLE NO. 3—INTERURBANS

Length of Interurban Lines January 1, 1925, 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 & Railway Co.	Monroe	7.000	7.000	\$ 2,800.00	\$ 19,600.00
Cedar Rapids & Iowa City Ry.	Johnson Linn	18.220 26.270	44.490	5,000.00	222,450.00
Cedar Rapids & Marion City Ry.	Linn	21.940	21.940	7,000.00	153,580.00
Charles City Western Railway	Floyd	23.350	23.350	2,800.00	65,380.00
Clinton, Davenport & Muscatine Ry.	Clinton Muscatine Scott	10.800 16.400 31.000	58.200	3,800.00	221,615.00
Des Moines & Central Iowa Ry. Co.	Dallas Jasper Polk	21.300 5.450 33.970	59.720	3,500.00	209,020.00
Des Moines City Ry. Co.	Polk	3.910	3.910	4,000.00	15,640.00
Ft. Dodge, Des Moines & Southern Railroad	Boone Calhoun Greene Hamilton Polk Story Webster	31.700 13.310 1.180 5.700 20.450 19.320 57.310	149.120	4,000.00	596,480.00
Iowa Southern Utilities Co.	Appanoose Monroe	20.030 10.830	30.860	3,000.00	92,580.00
Mason City & Clear Lake R. R.	Cerro Gordo	16.000	16.000	3,500.00	56,210.00
Oskaloosa & Buxton Electric Ry.	Mahaska	2.300	2.300	1,500.00	3,450.00
Tama & Toledo Railroad	Tama	3.497	3.497	1,500.00	5,245.50
Waterloo, Cedar Falls & Northern Railroad	Benton Black Hawk Bremer Buchanan Linn	9.900 61.190 10.530 5.730 20.710	108.120	3,300.00	356,796.00
Totals		528.687			\$ 2,018,047.50

TABLE NO. 4—ASSESSMENT BY COUNTIES

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

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Adair	37.214		\$ 819,266.65
C., B. & Q.—Creston & Northern	18.414	\$ 8,921.30	\$ 164,276.82
C., B. & Q.—Western Iowa	10.270	8,921.30	91,621.75
C., R. I. & P.—Iowa Division	8.530	7,428.85	63,968.00
Adams	29.862		\$ 266,407.87
C., B. & Q.—Main Line	25.982	\$ 8,921.30	\$ 231,847.15
C., B. & Q.—Creston Branch	3.980	8,921.30	35,000.71
Allamakee	67.960		\$ 506,959.30
C., M. & St. P.—Dubuque Division	36.130	\$ 7,757.60	\$ 280,282.00
C., M. & St. P.—Iowa & Dakota Division	4.020	7,757.60	31,185.55
C., M. & St. P.—Waukon Branch	22.850	7,757.60	177,291.16
C., R. I. & P.—Postville Branch	1.820	7,428.85	13,520.50
Missouri Iron Co.	3.140	1,500.00	4,710.00
Appanoose	150.021		\$ 1,051,089.28
C., B. & Q.—K. & W.	29.200	\$ 8,921.30	\$ 260,501.96
C., B. & Q.—C. B. & K. Co.	17.970	8,921.30	160,315.78
C., M. & St. P.—Iowa & St. Louis	5.430	8,921.30	48,442.66
C., M. & St. P.—R. O. Branch	22.220	7,757.60	173,149.63
C., R. I. & P.—Southwestern Division	29.900	7,428.85	222,122.62
Iowa Southern Utilities	20.000	3,000.00	60,000.00
Wabash—Main Line	7.271	5,024.30	36,531.69
Wabash—D. M. & St. L.	17.900	5,024.30	89,934.97
Audubon	34.680		\$ 239,512.84
Atlantic Northern	6.700	\$ 1,625.00	\$ 10,887.50
C. & N. W.—Iowa & S. W. Branch	11.650	9,237.10	107,512.21
C., R. I. & P.—Audubon Branch	16.330	7,428.85	121,313.12
Benton	101.920		\$ 774,687.38
C., M. & St. P.—Iowa Division	24.080	\$ 7,757.60	\$ 186,803.01
C., M. & St. P.—Kansas City Division	1.780	7,757.60	13,808.53
C. & N. W.—Main Line	24.840	9,237.10	229,449.56
C. & N. W.—Ottumwa, C. F. & St. Paul	2.470	9,237.10	22,815.64
C. & N. W.—Iowa, Minn. & N. W.	4.300	9,237.10	39,711.35
C., R. I. & P.—B., C. R. & N.—Main	22.900	7,428.85	170,789.26
C., R. I. & P.—C. R., I. F. & N. W.—Main	15.370	7,428.85	114,181.42
Waterloo, Cedar Falls & Northern	9.960	3,300.00	32,968.00
Black Hawk	173.333		\$ 1,023,068.78
C. G. W.—Southern Division	30.857	\$ 6,591.20	\$ 200,089.08
C. G. W.—Cedar Falls Branch	7.526	6,591.20	49,605.37
C. N. W.—Iowa, Minn. & N. W.	6.270	9,237.10	57,916.62
C., R. I. & P.—B., C. R. & N.	32.310	7,428.85	240,740.57
Dubuque & Sioux City Railway	27.500	7,088.85	211,588.57
Dubuque & Sioux City—Mona Branch	7.600	7,088.85	53,866.57
Waterloo, Cedar Falls & Northern	61.190	3,300.00	201,927.00
Boone	122.910		\$ 800,321.75
C., M. & St. P.—Iowa Division	9.920	\$ 7,757.60	\$ 76,955.39
C., M. & St. P.—D. M. Division—Boone Line	15.400	7,757.60	119,467.04
C. N. W.—Main Line	24.800	9,237.10	229,080.08
C. N. W.—Molingona Branch	10.000	9,237.10	92,371.00
C. N. W.—Iowa Railway, Coal & Mfg. Co.	3.250	9,237.10	30,020.58
Ft. Dodge, D. M. & Southern	31.790	4,000.00	127,160.00
M. & St. L.—Main Line	24.770	4,514.15	111,815.50
M. & St. L.—D. M. & Ft. D.	2.980	4,514.15	13,452.17













TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Van Buren	80.200		\$ 608,551.29
C., B. & Q.—Ft. Madison Branch	14.720	\$ 8,921.30	\$ 131,821.63
C., B. & Q.—C., B. & K. C. R. R.	27.330	8,921.30	243,819.13
C., R. I. & P.—Keokuk to D. M.	33.550	7,428.85	249,669.89
C., R. I. & P.—Keosauqua Branch	4.500	7,428.85	33,429.82
Wapello	116.467		\$ 896,226.35
C., B. & Q.—Main Line	26.723	\$ 8,921.30	\$ 238,403.90
C., M. & St. P.—Kansas City	28.660	7,757.60	222,332.32
C., M. & St. P.—Muscatine Branch	13.870	7,757.60	107,597.91
C., R. I. & P.—Southwestern Division	7.740	7,428.85	57,499.30
C., R. I. & P.—Keokuk to D. M.	29.980	7,428.85	222,716.92
M. & St. L.—Northwood to Albia	.010	4,514.15	45.14
Wabash Railway—Main Line	9.480	5,024.30	47,630.36
Warren	112.057		\$ 968,494.29
C., B. & Q.—A. K. & D. M.	7.695	8,921.30	\$ 68,658.32
C., B. & Q.—C., D. M. & S.	21.407	8,921.30	190,978.27
C., B. & Q.—D. M. & K. C.	27.357	8,921.30	244,009.90
C. G. W.—Southern Division	15.787	6,591.20	104,055.27
C., R. I. & P.—Winterset Branch	20.180	7,428.85	149,914.19
C., R. I. & P.—Indianola Branch	6.330	7,428.85	47,024.92
C., R. I. & P.—St. P. & K. C. Short Line	13.300	7,428.85	98,803.70
Washington	138.470		\$ 969,122.12
C., B. & Q.—B. & N. W.	13.014	8,921.30	116,101.80
C., B. & Q.—B. & W.	13.875	8,921.30	123,783.04
C., M. & St. P.—Muscatine Branch	26.300	7,757.60	203,249.12
C., R. I. & P.—Southwestern Division	24.110	7,428.85	179,109.67
C., R. I. & P.—Montezuma Branch	23.060	7,428.85	171,772.58
C., R. I. & P.—Iowa City & Western	1.460	7,428.85	10,849.89
C., R. I. & P.—Oskatoosa Division	14.200	7,428.85	105,935.40
M. & St. L.—Oskatoosa to D. M.	11.600	4,514.15	52,770.41
Wayne	94.143		\$ 759,144.54
C., B. & Q.—Chariton Branch	6.863	\$ 8,921.30	\$ 61,494.52
C., B. & Q.—K. & W. R. R.	29.800	8,921.30	266,390.02
C., M. & St. P.—K. C. Division	14.900	7,757.60	116,053.70
C., R. I. & P.—Southwestern Division	27.830	7,428.85	206,670.61
C., R. I. & P.—St. P. & K. C.	14.619	7,428.85	108,535.50
Webster	234.002		\$ 1,969,165.73
C. G. W.—M. C. & Ft. D.—Main Line	27.731	\$ 6,591.20	\$ 182,780.56
C. G. W.—Lehigh Branch	15.751	6,591.20	103,817.99
C. & N. W.—Toledo & N. W.	23.900	9,237.10	220,755.12
C., R. I. & P.—Gowrie & N. W.	7.410	7,428.85	55,047.28
Dubuque & Sioux City Railway	27.340	7,668.85	209,666.36
Dubuque & Sioux City Railway—Omaha	5.970	7,668.85	45,783.03
Ft. D., D. M. & Southern	57.310	4,000.00	229,240.00
M. & St. L.—Main Line	35.280	4,514.15	159,220.21
M. & St. L.—D. M. & Ft. D.	31.820	4,514.15	143,775.68
Winnebago	58.600		\$ 394,819.34
C. & N. W.—Iowa, Minn. & N. W.	11.430	9,237.10	105,580.05
C., R. I. & P.—Forest City Branch	21.990	7,428.85	163,697.35
C., R. I. & P.—Lakota Branch	4.920	7,428.85	36,549.94
M. & St. L.—Main Line	20.960	4,514.15	94,752.00
Winnesiek	83.050		\$ 636,349.10
C., M. & St. P.—Iowa & Dakota Division	29.750	\$ 7,757.60	\$ 230,788.60
C., M. & St. P.—Dav. & N. W.	2.470	7,757.60	19,161.27
C., M. & St. P.—Iowa, Minn. Division	17.280	7,757.60	133,663.45
C., M. & St. P.—Decorah Branch	9.610	7,757.60	73,774.78
C., R. I. & P.—Postville	1.120	7,428.85	8,320.31
C., R. I. & P.—C., Decorah Branch	22.970	7,428.85	170,640.68

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Woodbury	149.019		\$ 1,263,569.73
C., M. & St. P.—Sioux City Branch	31.900	\$ 7,757.60	\$ 247,985.90
C., M. & St. P.—Sioux City & Dakota	5.520	7,757.60	42,821.86
C. & N. W.—Maple River Branch	45.210	9,237.10	417,906.29
C. & N. W.—Sioux City & Pacific	22.320	9,237.10	206,171.07
C. & N. W.—Hawarden Branch	1.500	9,237.10	14,005.65
C., St. P., M. & O.—Main Line	.700	14,115.30	9,879.81
Dubuque & Sioux City Railway	6.120	7,668.85	46,933.56
Dubuque & Sioux City—Onawa Branch	25.910	7,668.85	198,929.97
Great Northern Railway	6.850	7,000.00	47,950.00
Sioux City Bridge	.789	8,000.00	6,313.00
Sioux City Terminal	2.050	12,000.00	24,600.00
Worth	62.437		\$ 437,906.59
C. G. W.—Mason City & Ft. D.	16.637	\$ 6,591.20	\$ 109,789.62
C., M. & St. P.—Austin Branch	11.280	7,757.60	87,505.73
C. & N. W.—Iowa, Minn. & N. W.	13.780	9,237.10	127,297.24
C., R. I. & P.—B. C. R. & N.—Main	6.790	7,428.85	50,441.89
M. & St. L.—Main Line	.340	4,514.15	1,531.81
M. & St. L.—Northwood to Albia	13.500	4,514.15	61,347.50
Wright	130.188		\$ 926,708.90
C. G. W.—M. C. & Ft. D.—Main	33.428	\$ 6,591.20	\$ 220,817.45
C. G. W.—Oelwein-Clarion	12.262	6,591.20	80,821.29
C. & N. W.—Toledo & N. W.	23.850	9,237.10	220,904.84
C., R. I. & P.—C. R., I. P. & N. W.—Main	26.150	7,428.85	194,264.48
C., R. I. & P.—Forest City Branch	18.900	7,428.85	140,851.00
M. & St. L.—Hampton to Algona	15.540	4,514.15	70,149.89
Totals	10,865,115		\$ 78,605,179.98



**TABLE NO. 7—REPORT BY YEARS**  
**Comparative Statement of Taxable Valuations of Railroad Property, Earnings and Taxes Reported in the State of Iowa**  
**for the Years 1889 to 1925 inclusive**

Date Reported	Miles of Road	Taxable Value		Gross Earnings		Net Earnings or Loss			Taxes Paid
		Total	Per Mile	Total	Per Mile	Total	Per Mile	Per Mile	
1889	8,298.0000	\$ 43,271,008	\$ 5,214	\$ 30,365,064	\$ 4,390	\$ 9,515,947	\$ 1,147	\$ 1,194,657.00	
1890	8,200.0000	42,838,809	5,189	37,462,779	4,536	11,883,000	1,420	1,302,582.00	
1891	8,577.0000	44,538,606	5,191	37,689,553	4,522	10,989,373	1,312	1,245,344.00	
1892	8,405.0000	44,666,157	5,316	44,416,488	4,810	15,625,800	1,500	1,546,224.00	
1893	8,478.0000	44,869,784	5,292	44,284,053	5,223	12,736,553	1,502	1,322,532.00	
1894	8,477.0000	44,873,686	5,292	42,634,972	5,029	12,467,068	1,470	1,403,785.00	
1895	8,481.0000	44,376,542	5,232	35,374,444	4,230	10,365,300	1,222	1,355,625.00	
1896	8,487.0000	44,381,211	5,229	37,663,442	4,438	12,575,952	1,481	1,377,678.00	
1897	8,481.0000	44,343,910	5,232	39,622,290	4,671	13,430,595	1,465	1,388,564.00	
1898	8,474.0000	44,453,792	5,244	41,353,093	4,877	13,403,424	1,532	1,388,008.00	
1899	8,518.0000	44,550,129	5,230	46,302,903	5,424	15,532,068	1,823	1,404,651.00	
1900	9,236.0000	46,008,510	4,981	49,549,679	5,361	15,566,967	1,685	1,424,134.00	
1901	9,336.0000	47,071,358	5,042	52,334,817	5,607	15,004,072	1,616	1,509,370.00	
1902	9,414.0000	51,307,959	5,449	56,079,943	6,018	16,460,975	1,746	1,563,492.87	
1903	9,725.8173	56,541,513	5,814	56,466,306	5,955	17,134,102	1,807	1,623,496.46	
1904	9,799.6363	57,535,103	5,871	55,466,349	6,019	15,076,165	1,552	1,574,419.17	
1905	9,799.2283	58,190,189	5,957	57,396,843	5,857	15,345,374	1,566	1,541,583.58	
1906	9,827.6893	62,337,199	6,343	62,792,307	6,403	19,238,593	1,964	2,089,351.74	
1907	9,824.2368	63,334,120	6,447	69,791,318	7,114	21,800,708	2,231	2,211,682.18	
1908	9,876.8200	63,457,616	6,425	73,081,792	7,451	18,919,330	1,909	2,212,742.88	
1909	9,878.7300	63,663,895	6,445	67,767,032	6,570	17,939,211	1,816	2,412,724.79	
1910	9,794.2570	63,729,447	6,506	72,109,276	7,373	16,144,505	1,651	2,595,375.51	
1911	9,834.8344	65,834,483	6,673	75,444,295	7,959	15,025,007	1,536	2,627,509.25	
1912	9,868.9629	65,951,446	6,671	77,584,383	7,913	16,986,595	1,734	2,721,301.95	
1913	9,946.1810	78,599,268	7,879	81,697,971	8,325	17,232,849	1,761	2,852,458.00	
1914	9,973.2210	78,669,112	7,868	87,815,833	8,819	20,663,997	2,075	3,138,504.27	
1915	9,968.4500	78,830,376	7,875	89,950,216	8,999	23,002,491	2,310	3,096,436.26	
1916	10,029.3830	78,865,593	7,863	89,055,425	8,879	22,672,467	2,261	3,064,123.00	
1917	9,980.8000	78,701,879	7,855	99,818,033	10,001	27,445,263	2,760	3,948,039.00	
1918	9,911.8170	78,725,262	7,943	104,906,609	10,534	22,979,059	2,227	4,271,351.00	
1919	9,896.8870	78,554,672	7,938	119,315,480	12,057	4,407,361	445	4,004,000.00	
1920	9,843.0000	78,521,046	7,977	136,209,798	13,838	6,681,273	679	4,062,948.40	
1921	9,842.0000	79,354,003	8,063	150,198,927	16,175		\$ 9,387,224	964	5,696,607.06
1922	9,847.8189	78,916,467	8,014	145,723,183	15,102	9,068,623	923	6,386,265.00	
1923	9,843.5639	78,721,821	7,997	144,447,668	14,674	17,827,994	1,811	6,978,306.00	
1924	9,836.2570	78,679,521	7,998	153,396,011	15,595	20,941,332	2,129	6,849,703.00	
1925	9,836.4280	76,162,178	7,743	144,006,431	14,640	21,942,880	2,231	6,970,310.00	

**TABLE NO. 7—REPORT BY YEARS—Continued**

This table shows the aggregate taxable value and the average taxable 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.

Note—The taxes paid are always paid on the mileage reported two years prior to the date the taxes are reported to the executive council, e. g., the tax reported in 1906 was levied on 9,799.6363 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.

†As finally determined by the Federal Court.

TABLE NO. 8—CLASSIFICATION

The following is the classification of Railways doing business in Iowa as classified by the Executive Council August 10, 1925, under the provisions of Chapter 373, Sections 8133, 8134, 8125, Code 1924.

## CLASS "A" RAILROADS

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

## CLASS "C" RAILROADS

Albia Light & Railway Company.  
Atlantic Northern Railway.  
Charles City Western Railway Company.  
Colfax Northern Railway.  
Manchester & Oneida Railway Company.  
Muscatine, Burlington and Southern Railway Company  
Sioux City Terminal Railway.  
Tabor & Northern Railway Company.

TABLE NO. 9—EQUIPMENT CARS

Assessment of Equipment Car Companies and Amount of Tax Assessed Against Said Companies by the Executive Council, August 10, 1925, at 97.567 Mills on the Dollar of Taxable Property

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Allied Refining Co., Box 691, Tulsa, Oklahoma.	\$ 6,880.00	\$ 1,730.00	\$ 167.80
American Linseed Co., 297 Fourth Ave., New York City, N. Y.	9,072.00	2,268.00	221.35
American Refrigerator Transit Co., Railway Exchange Building, St. Louis, Mo.	22,500.00	5,625.00	548.80
American Sugar Refining Co., 117 Wall St., New York City	78.40	19.00	1.90
American Tank Line of The Grasselli Chemical Co., Cleveland, Ohio	5,600.00	1,400.00	136.00
Armour and Company, Chicago, Illinois	63,900.00	15,975.00	1,558.00
Arms-Yager Railway Car Co., 410 N. Michigan Ave., Chicago, Illinois	290.00	65.00	6.35
Atlas Powder Co., Wilmington, Delaware	2,880.00	720.00	70.25
Balfour, Williamson & Co., 67 Wall Street, New York City	936.00	234.00	22.85
Barnsall Refining Co., 4 E. 42nd St. N. W., Tulsa, Okla.	28,000.00	7,000.00	682.95
Barrett Company, 40 Rector St., New York City, N. Y.	4,738.00	1,170.00	116.80
California Dispatch Line, 216 Pine St., San Francisco, Cal.	480.00	120.00	11.70
Capitol Tank Line owned and operated by Capitol Refining Co., 745 William St., Buffalo, New York.	40.00	10.00	1.00
Central Commercial Co., 111 N. Market St., Chicago, Ill.	4,792.00	1,198.00	116.90
Champion Refining Co., Enid, Okla.	30,400.00	7,600.00	741.50
Chestnut and Smith Corporation, Tulsa, Okla.	8,000.00	2,000.00	195.15
Chicago, New York & Boston Refrigerator Co., 106 West Jackson Blvd., Chicago, Illinois	15,000.00	3,750.00	365.85
Constant Refining Co., Box 1312, Tulsa, Oklahoma.	16,800.00	4,200.00	409.75
Continental Oil Co., Patterson Bldg., Denver, Colo.	18,168.00	4,542.00	431.30
Cosden and Company, Tulsa, Oklahoma	85,280.00	21,320.00	2,080.10
Crystal Car Line, 17 Battery Place, New York City	691.00	172.75	16.85
Cudahy Packing Co., 111 W. Monroe St., Chicago, Ill.	19,940.00	4,985.00	480.35
Cushing Refining and Gasoline Co., Cushing, Oklahoma	5,600.00	1,400.00	136.55
Darling and Company, 4201 S. Ashland Ave., Chicago, Ill.	648.00	162.00	15.80
Deker, Jacob E. and Sons, Mason City, Iowa	7,620.00	1,905.00	185.85
Dold Refrigerator Car Line, 745 William St., Buffalo, N. Y.	26,712.00	6,678.00	651.55
Dunbar Molasses Co., Barton Benedict, New Orleans, La.	112.00	28.00	2.75
Du Pont, E. I. De Nemours & Co., 307 Market St., Wilmington, Delaware	1,700.00	440.00	42.90
El Dorado Refining Co., El Dorado, Kansas	4,784.00	1,196.00	116.70
Emulston Refining Co., Emulston, Pa.	344.00	86.00	8.40
Empire Refineries, Bartlesville, Oklahoma	110,376.00	27,594.00	2,692.25
Fieschmann Transportation Co., 327 S. La Salle St., Chicago, Illinois	1,646.40	411.60	40.15
Fruit Growers Express Co., Washington, D. C.	31,200.00	7,800.00	761.00
General Chemical Co., 40 Rector St., New York City, N. Y.	3,032.80	763.20	74.45
General Electric, 1 River Road, Schenectady, New York	40.00	10.00	1.00
Gillespie, L. C. and Sons, 6-S Fletcher St., New York City	2,960.00	740.00	72.30
Gilliland Oil Co., P. O. Box 2065, Tulsa, Oklahoma	846.98	211.22	20.65
Gulf Refining Co., Frick Building Annex, Pittsburg, Pa.	4,560.00	1,140.00	111.20
Heinz, H. J. Company, Pittsburg, Pa.	2,898.00	724.50	70.70
Hercules Powder Co., Wilmington, Delaware	1,120.00	280.00	27.30
Illinois Oil Co., Rock Island, Illinois	16,480.00	4,120.00	402.00
Imperial Oil Limited, 445 Christina St., South Sarnia, Ontario	132.00	33.00	3.20
Indian Refining Co., Lawrenceville, Illinois	14,512.00	3,628.00	354.00
Keith Railway Equipment Co., Chicago, Illinois	4,400.00	1,100.00	107.30
Libby, McNeill & Libby, Union Stock Yards, Chicago, Ill.	402.00	100.50	9.80

TABLE NO. 9—Continued

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Liquids Despatch Line, 2518 South Robey St., Chicago, Ill.	\$ 1,200.00	\$ 200.00	\$ 29.25
Live Poultry Transit Co., 431 S. Dearborn St., Chicago, Ill.	6,610.00	1,660.00	161.95
Louisiana Oil Refining Corporation, Shreveport, La.	4,320.00	1,080.00	105.35
Magnolia Petroleum Co., Dallas, Tex.	2,240.00	560.00	54.65
Marland Refining Co., Ponca City, Oklahoma	5,540.00	1,400.00	132.45
Menasha Wooden Ware Co., Menasha, Wisconsin	2,100.00	525.00	51.30
Merchants Despatch, 7 West 10th St., Wilmington, Delaware	55,800.00	13,950.00	1,361.00
Mineral Point Zinc Co., 1111 Marquette Bldg., Chicago, Ill.	1,600.00	400.00	30.00
Minnesota Lined Oil Co., Minneapolis, Minn.	1,040.00	260.00	25.35
National Pipe Line Co., operator of Peerless Transit Line, 104 E. 9th St., Cleveland, Ohio	2,912.00	728.00	71.00
National Zinc Co., 61 Broadway, New York City, New York	88.00	22.00	2.15
Northern Refrigerator Car Co., Cudahy, Wisconsin	10,800.00	2,700.00	268.40
Ohio Valley Refining Co., Sistersville, W. Virginia	2,140.00	536.00	51.50
Oil State Refining Co., Enid, Oklahoma	2,820.00	705.00	68.60
Pacific Fruit Express Co., 65 Market St., San Francisco, California	357,000.00	89,250.00	8,707.85
Philadelphia Quartz Co., 121 S. Third St., Philadelphia, Pa.	533.00	133.00	13.00
Phillips Petroleum Co., Bartlesville, Oklahoma	12,800.00	3,200.00	312.20
Pierce Pipe Line, 111 Broadway, New York City, N. Y.	25,976.00	6,494.00	633.60
Proctor & Gamble Transportation Co., Cincinnati, Ohio	1,800.00	450.00	43.90
Producers and Refiners Corporation, Box 1020, Denver, Colo.	27,520.00	6,880.00	671.25
Prouty-Bowler Soap Co., Des Moines, Iowa	240.00	60.00	5.85
Pre Oil Co., 246-252 N. High St., Columbus, Ohio	249,600.00	62,400.00	6,038.20
Quaker City Tank Line, 411 Olive St., St. Louis, Missouri	2,000.00	500.00	48.80
Roxana Petroleum Corporation, St. Louis, Missouri	33,440.00	8,360.00	815.65
St. Louis Independent Packing Co., 3815 Chateau Ave., St. Louis, Missouri	40.00	10.00	1.00
Smet-Solvey Co., 61 Broadway, New York City, New York	40.00	10.00	1.00
Shafter Oil and Refining Co., 1018 South Wabash Ave., Chicago, Illinois	29,600.00	7,400.00	722.00
Shell Company of California, 200 Bush St., San Francisco, Cal.	560.00	140.00	13.65
Sinclair Refining Co., 45 Nassau St., New York City, New York	44,000.00	11,000.00	1,073.25
Skelly Oil Co., Tulsa, Oklahoma	15,200.00	3,800.00	370.75
Southern Cotton Oil Co., 120 Broadway, New York City, New York	224.80	56.20	5.40
Spencer, Kellogg & Sons, Inc., Buffalo, New York	7,578.00	1,894.00	184.80
Standard Tank Car Co., Sharon, Pa.	51,200.00	12,800.00	1,248.85
Swift Refrigerator Transportation Co., Union Stock Yards, Chicago, Illinois	79,000.00	19,750.00	1,926.95
Taylor, Lowenstein & Co., Mobile, Alabama	185.40	46.30	4.50
Texas Company, Houston, Texas	75,576.00	18,894.00	1,843.40
Tidal Refining Co., Tidal Building, Tulsa, Oklahoma	11,088.00	2,772.00	270.45
Tidal Western Oil Corporation, Box 2046, Tulsa, Okla.	2,480.00	620.00	60.50
Transcontinental Oil Co., 223 Fourth Ave., Pittsburg, Pa.	1,600.00	400.00	39.00
Union Oil Company of California, Union Oil Bldg., Los Angeles, California	2,072.00	518.00	50.55
Union Tank Car Company, 21 East 40th St., New York City, N. Y.	148,730.00	35,930.00	3,505.60
United Central Oil Corporation, Binz Bldg., Houston, Texas	800.00	200.00	19.50
U. S. Industrial Alcohol Co., 110 E. 42nd St., New York City, New York	1,600.00	400.00	39.00
Warren Refining Co., Warren, Pa.	400.00	100.00	9.75
Western Fruit Express Co., Washington, D. C.	19,200.00	4,800.00	463.36
Wilson Car Lines, 4100 S. Ashland Ave., Chicago, Ill.	15,548.00	3,887.00	379.25
Totals	\$ 1,891,668.00	\$ 472,917.00	\$ 46,140.50

TABLE NO. 10—AMERICAN RAILWAY EXPRESS COMPANY

Statement of Taxable Value of Express Property as Fixed by the Executive Council August 10, 1925

Counties	Mileage	Aggregate Taxable Value
Adair	37.214	\$ 1,190.85
Adams	29.862	955.58
Allamakee	64.820	2,074.24
Appanoose	148.540	4,762.88
Audubon	34.680	1,109.76
Benton	101.920	3,261.44
Black Hawk	155.754	4,984.13
Boone	192.910	5,933.12
Bremer	93.217	2,982.94
Buchanan	70.393	2,252.58
Buena Vista	96.070	3,074.24
Butler	104.878	3,326.26
Calhoun	153.948	4,926.34
Carroll	119.226	3,815.32
Cass	71.102	2,275.26
Cedar	88.500	2,832.00
Cerro Gordo	144.704	4,630.53
Cherokee	57.210	1,890.72
Chickasaw	58.866	1,883.71
Clarke	46.420	1,485.44
Clay	110.150	3,524.80
Clayton	132.270	4,232.64
Clinton	177.770	5,688.64
Crawford	159.092	5,088.06
Dallas	122.550	3,921.60
Davis	62.450	2,004.40
Deatur	96.712	3,094.78
Delaware	109.092	3,400.94
Des Moines	61.238	1,959.55
Dickinson	90.630	2,920.16
Dubuque	122.798	3,929.47
Emmet	73.940	2,356.68
Fayette	132.211	4,230.75
Floyd	64.340	2,058.38
Franklin	106.530	3,402.85
Freemont	70.408	2,232.90
Greene	75.780	2,424.96
Grundy	65.492	2,065.74
Guthrie	70.310	2,250.88
Hamilton	81.890	2,604.48
Hancock	108.820	3,422.24
Hardin	145.860	4,768.52
Harrison	114.220	3,635.33
Henry	75.668	2,421.22
Howard	39.091	1,249.95
Humboldt	89.970	2,879.04
Ida	10.380	329.16
Iowa	57.850	1,851.39
Jackson	89.270	2,872.54
Jasper	120.752	4,056.06
Jefferson	87.890	2,892.56
Johnson	91.430	2,925.76
Jones	95.800	3,065.60
Keeok	154.243	4,935.78
Kossuth	144.970	4,638.40
Lee	159.706	5,119.59
Linn	198.190	6,342.08
Louis	73.988	2,367.62
Lucas	66.925	2,237.60
Lyon	110.410	3,533.12
Madison	178.216	5,618.88
Mahaska	159.156	5,092.99
Marion	122.967	3,894.62
Marshall	148.578	4,754.50
Mills	96.737	3,191.55
Mitchell	74.595	2,387.04
Monona	113.700	3,668.40

TABLE NO. 10—Continued

Counties	Mileage	Aggregate Taxable Value
Monroe	112.257	3,592.22
Montgomery	45.427	1,549.66
Muscataine	121.980	3,903.36
O'Brien	96.320	3,058.64
Osceola	57.150	1,829.76
Page	101.522	3,248.70
Palo Alto	75.280	2,408.96
Plymouth	113.120	3,619.84
Pocahontas	91.080	2,914.56
Polk	238.070	7,618.24
Pottawattamie	188.703	6,011.38
Poweshiek	96.320	3,082.24
Ringgold	79.800	2,553.80
Sac	107.530	3,440.96
Scott	124.660	3,980.12
Shelby	95.814	3,066.03
Sioux	147.480	4,719.36
Story	142.070	4,546.24
Tama	138.633	4,436.25
Taylor	60.787	1,945.18
Union	96.039	2,113.25
Van Buren	89.200	2,566.40
Wapello	116.467	3,735.94
Warren	112.067	3,585.82
Washington	128.479	4,111.53
Wayne	94.143	3,012.58
Webster	234.602	7,507.26
Winnebago	88.600	1,875.20
Winneshek	83.050	2,637.60
Woodbury	146.180	4,677.76
Worth	62.487	1,997.08
Wright	130.188	4,166.02
Totals	10,147.721	\$ 324,727.07

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

TABLE NO. 11—TRANSMISSION LINES

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Adel Light & Power Co., Russell Luther, Adel, Iowa—			
Dallas	50.25	\$ 287.54	\$ 14,448.89
Madison	2.75		790.74
Polk	3.50		1,006.39
Total	56.50		\$ 16,246.02
Albia Light & Railway Co., E. F. Buhlman, Centerville, Iowa—			
Monroe	11.50	\$ 274.80	\$ 3,160.20
Allendorf Electric Co., Conrad Johnson, Allendorf, Iowa—(Delinquent)			
Osceola	.66	300.00	198.00
American Utilities Corporation, A. A. Bentzinger, Burlington, Iowa—(Delinquent)			
Des Moines	32.50	500.00	26,250.00
Henry	21.00		10,500.00
Keokuk	14.00		7,000.00
Louisia	8.00		4,000.00
Mahaska	23.00		11,500.00
Poweshiek	1.50		750.00
Wapello	1.00		500.00
Washington	2.50		1,250.00
Total	123.50		\$ 61,750.00
Ames-Ontario Transmission Line, P. F. Hopkins, Ames, Iowa—			
Story	1.00	225.00	360.00
Deulah Electric, J. J. Boatman, Montezuma, Iowa—Poweshiek	12.00	117.00	1,404.00
Bigelow, Minnesota Municipal Transmission Co., Otto H. Lindemann, Bigelow, Minnesota—			
Osceola	7.75	110.00	852.50
Blencoe Electric Light Co., E. H. Williams, Blencoe, Iowa—			
Monona	7.00	147.00	1,033.20
Blue Ridge Electric Co., D. H. Marquardt, Van Meter, Iowa—			
Dallas	2.60	87.00	226.20
Madison	1.58		137.46
Total	4.18		\$ 363.66
Boons Story Light & Power Co., O. Rimathe, Slater, Iowa—			
Boone	2.50	\$ 122.00	\$ 305.00
Story	11.50		1,403.00
Total	14.00		\$ 1,708.00
Brichtel, Mulvihill & Reynolds Transmission Co., P. J. Brichtel, Salix, Iowa—			
Woodbury	.50	\$ 119.00	\$ 59.00
Bulgar Valley Electric Co., Fred Vietora, Earlham, Iowa—			
Dallas	2.50	134.00	335.00
Madison	3.60		482.40
Total	6.10		\$ 817.40
Burnside Electric Light & Power Co., H. W. Schwendeman, Burnside, Iowa—			
Webster	28.00	\$ 85.00	\$ 2,380.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Bussey Electric Co., Grant Maddy, Bussey, Iowa—			
Marion	3.00	94.00	282.00
Monroe	1.00	94.00	94.00
Total	4.00		\$ 376.00
Cambridge Light, Heat & Power Co., Roy Davis, Cambridge, Iowa—			
Story	4.00	106.00	424.00
Carlson Givens Electric Co., C. W. Carlson, Farnhamville, Iowa—			
Calhoun	2.00	72.00	184.00
Case Electric Co., Ralph Hartgrave, Ladora, Iowa—			
Iowa	5.00	96.00	528.00
Cedar Colfax Light Transmission Co. of Fonda, J. W. Glancey, Fonda, Iowa—(Delinquent)			
Pocahontas	4.00	260.00	1,040.00
Central Iowa Power & Light Co., H. B. Maynard, Waterloo, Iowa—			
Black Hawk	90.19	428.82	38,680.18
Bremer	45.89		19,655.80
Buchanan	7.70		299.32
Butler	54.73		23,441.95
Cerro Gordo	4.61		1,987.40
Chickasaw	2.06		822.34
Clay	6.42		2,749.81
Dickinson	10.66		4,525.30
Floyd	27.16		11,633.17
Franklin	37.51		16,096.23
Grundy	17.40		7,452.77
Humboldt	51.21		21,934.29
Kossuth	4.23		1,830.30
Palo Alto	42.04		18,096.57
Pocahontas	28.87		12,365.60
Winneshago	.87		344.14
Wright	18.09		7,748.30
Total	442.50		\$ 189,484.44
Central States Electric Co., C. S. Woodward, Cedar Rapids, Iowa—			
Benton	4.57	327.68	1,491.96
Black Hawk	2.63		861.80
Cerro Gordo	6.04		1,975.91
Emmet	30.00		12,770.52
Franklin	26.22		8,591.77
Grundy	43.70		14,319.60
Hamilton	36.31		11,898.06
Hancock	45.79		15,034.47
Hardin	46.13		15,132.26
Kossuth	15.65		5,128.19
Palo Alto	6.25		2,048.00
Pocahontas	17.25		5,632.48
Wright	30.22		9,902.49
Total	319.60		\$ 104,726.51
Cherokee Electric Co., Alexander A. Boyd, Michigan City, Ind.—			
Cherokee	7.00	278.00	1,946.00
Citizens Electric Co., C. E. Gulbranson, Albert City, Iowa—			
Buena Vista	7.00	150.00	1,050.00
Citizens Gas & Electric Co. of Council Bluffs, S. E. Schweitzer, Omaha, Neb.—			
Pottawattamie	9.75	307.00	1,181.25

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Clark, Harry Private Transmission Line, Harry Clark, Paton, Iowa—			
Greene			15.00
Clear Lake Electric Line, B. M. Hoversten, Jewell, Iowa—			
Hamilton	7.00	105.00	735.00
Clinton, Davenport & Muscatine Railway Co., H. E. Lüttig, Davenport, Iowa—			
Clinton	.31	83.00	27.28
Clinton Township Electric Service Co., A. J. Landgraf, Odebolt, Iowa—			
Sac	9.00	85.00	765.00
Collins Electric Co., C. E. Lookingbill, Nevada, Iowa—			
Story	5.00	183.70	918.50
Community Light & Power Co., Franklin Halbach, Moneta, Iowa—			
Clay	11.25	135.00	1,518.75
O'Brien	3.88		523.80
Total	15.13		\$ 2,042.55
Community Light & Power Co., Glen Woods, Altoona, Iowa—			
Polk	5.00	231.00	1,155.00
Concord Electric Co., C. G. Lawhorn, Garner, Iowa—			
Hancock	22.00	93.00	2,048.00
Coon Valley Electric Co., John Leegs, Yetter, Iowa—(Delinquent)			
Calhoun	7.00	222.00	1,554.00
Sac	11.00		5,441.00
Total	18.00		\$ 8,998.00
County Line Electric Co., Thomas E. McMahon, Gilmore City, Iowa—			
Humboldt	10.00	80.00	800.00
Pocahontas	.50		44.50
Total	10.50		\$ 844.50
Cresco Light & Power Co., E. J. Gilmore, Algona, Iowa—			
Kossuth	9.00	90.00	810.00
Crooks Light & Power Co., Paul H. Anderson, Harcourt, Iowa—			
Webster	15.23	133.50	2,033.83
Cumberland, Massena & Bridgewater High Line, J. W. White, Cumberland, Iowa—			
Adair	1.50	224.40	336.60
Cass	22.00		4,986.80
Total	23.50		\$ 5,273.40
Dallas County Transmission Co., Claude Shields, Dallas Center, Iowa—			
Dallas	1.84	82.00	151.98
Denmark Telephone & Light Line, F. W. Liddle, Denmark, Iowa—			
Lee	12.00	145.00	1,740.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Des Moines Electric Co., M. G. Linn, Des Moines, Iowa—			
Jasper .....	34.50	498.66	17,208.77
Mahaska .....	37.00		18,749.62
Marion .....	16.38		8,168.66
Mills .....	12.85		6,407.78
Polk .....	42.06		20,983.61
Poweshiek .....	5.50		2,592.03
Total .....	148.61		\$ 74,105.86
Dodges Point Transportation Co., Hugh H. Shephard, Mason City, Iowa—			
Cerro Gordo .....	4.50	\$ 61.00	274.50
Dodge Township Electrical Co., H. D. Sturts, Boone, Iowa—			
Boone .....	6.92	117.00	809.64
Doran-Nelson Electric Co., John L. Nelson, Boone, Iowa—			
Boone .....	.50	135.00	67.50
Dubuque Electric, Louis Benedict, Dubuque, Iowa—			
Dubuque .....	10.85	180.50	2,164.57
Duncombe Light & Power Co., D. Maricle, Webster City, Iowa—			
Hamilton .....	5.75	97.00	557.75
Eagle Grove Farmers Transmission Line, George H. Gross, Eagle Grove, Iowa—			
Wright .....	1.00	90.00	90.00
East Center Electric Co. No. 3, I. M. Reed, Oskaloosa, Iowa—			
Mahaska .....	4.00	87.50	348.00
Eastern Iowa Electric Co., Lloyd S. Purcell, Dubuque, Iowa—			
Delaware .....	16.70	285.00	4,759.50
Dubuque .....	74.05		21,104.25
Jackson .....	1.40		269.00
Total .....	92.15		\$ 26,262.75
Eastern Progressive Electric Co., Charles Olerich, Hull, Iowa—			
Sioux .....	5.50	\$ 91.00	500.50
East Lu Verne Light & Power Co., E. C. Marty, Lu Verne, Iowa—			
Humboldt .....	.25	87.00	21.75
Kossuth .....	3.15		274.65
Total .....	3.40		\$ 295.80
Elkhart Farmers Electric Co., C. H. Gleadall, Elkhart, Iowa—			
Polk .....	2.75	\$ 88.00	242.00
Ell Township Rural Electric Co., Peter Josten, Klemme, Iowa—			
Hancock .....	2.00	92.50	185.00
Emmet Township Electric Co., J. O. Petschow, Estherville, Iowa—			
Emmet .....	3.50	98.60	325.50
Essex Light & Power Co., Oscar Nelson, Essex, Iowa—			
Page .....	.75	81.00	60.75

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Evergreen Mutual Electric Light & Power Co., Geo. M. Nelson, Goldfield, Iowa—			
Humboldt .....	4.00	86.00	344.00
Wright .....	7.00		602.00
Total .....	11.00		\$ 946.00
Farmers Electric Co. Div. "A," J. P. Wolkson, Lake View, Iowa—			
Sac .....	2.00	65.00	130.00
Farmers Electric, F. M. Bowen, Hudson, Iowa—(Delinquent)			
Black Hawk .....	26.75	258.00	6,901.50
Grundy .....	2.50		645.00
Total .....	29.25		\$ 7,546.50
Farmers Electric Co., J. F. McCalla, North English, Iowa—			
Iowa .....	3.50	\$ 86.00	301.00
Farmers Electric Co., R. V. Upmeyer, Garner, Iowa—			
Hancock .....	8.00	116.50	932.00
Farmers Electric Co., A. Henderson, Paulina, Iowa—			
O'Brien .....	32.50	81.00	2,739.00
Farmers Electric Co. No. 1, Homer Prine, Oskaloosa, Iowa—			
Mahaska .....	4.00	88.00	352.00
Farmers Electric Light Co., Emanuel Anderson, Boxholm, Iowa—			
Boone .....	39.75	100.00	3,975.00
Greene .....	.75		75.00
Webster .....	1.75		175.00
Total .....	42.25		\$ 4,325.00
Farmers Electric Light Co. of Wolf, J. C. Peterson, Ogden, Iowa—			
Boone .....	22.00	\$ 93.00	2,046.00
Farmers Electric Light & Power Co., John Eaden, Pomeroy, Iowa—			
Calhoun .....	1.00	93.00	93.00
Pocahontas .....	18.50		1,729.50
Total .....	19.50		\$ 1,819.50
Farmers Electric Light & Power Co., J. A. Anderson, Harcourt, Iowa—			
Boone .....	1.00	\$ 94.00	94.00
Greene .....	5.50		517.00
Webster .....	7.25		681.50
Total .....	13.75		\$ 1,292.50
Farmers Electric Light & Power Co., P. E. Wingert, Tipton, Iowa—			
Cedar .....	3.25	\$ 133.00	432.25
Farmers Electric Light & Power Co. of Wall Township, R. W. Irwin, Lake View, Iowa—			
Sac .....	5.00	88.00	440.00
Farmers Electric Line Co., Rudolph Stoltenberg, Walcott, Iowa—(Delinquent)			
Scott .....	2.50	222.00	555.00



TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Farmers Electric Line No. 2, Herman Bein, Beaman, Iowa— Grundy	14.25	60.00	855.00
Farmers Electric Line No. 3, E. J. Akin, Grundy Center, Iowa— Grundy	12.75	71.50	911.88
Farmers Light & Power Co., G. P. Brucker, Sergeant Bluffs, Iowa— Woodbury	3.25	145.00	471.25
Farmers Light & Power Co., C. C. Swartzendruber, Kalona, Iowa— Iowa	6.25	87.00	543.75
Johnson	53.50		4,654.50
Washington	5.25		456.75
Total	65.00		\$ 5,655.00
Farmers Mutual Electrical Co., E. G. Gaskill, Corwith, Iowa— Hancock	3.00	\$ 73.00	146.00
Farmers Mutual Light & Power Co., W. E. McGowan, Goldfield, Iowa— Humboldt	10.75	73.00	784.75
Wright	7.00		511.00
Total	17.75		\$ 1,295.75
Farmers Transmission Co., George Dohrmann, Hampton, Iowa— Franklin	4.50	\$ 80.00	360.00
Port Dodge, Des Moines & Southern Railroad Co., F. M. Johnston, Boone, Iowa— Boone	1.80	673.80	1,212.84
Polk	1.70		1,145.46
Webster	4.50		3,632.30
Total	8.00		\$ 5,390.40
Port Dodge Gas & Electric Co., Mark Anderson, Fort Dodge, Iowa— Webster	6.92	244.00	1,688.48
Fosdick Electric Service Co., L. R. Fosdick, Santa Ana, Cal.— Washington	2.50	209.00	522.50
Frush, Charles Light & Power Co., Charles Frush, Jesup, Iowa— Black Hawk	1.33	95.00	126.70
Buchanan	11.03		1,025.30
Total	13.36		\$ 1,149.50
Garfield Ridge Electric Line, Albert Abele, Garner, Iowa— Hancock	6.50	\$ 87.00	565.50
Garwin Electric Co., H. J. Williams, Garwin, Iowa— Tama	2.00	125.05	250.10
Gilbert Electric Co., Raymond Sinn, Gilbert, Iowa— Story	7.25	100.00	725.00
Gladbrook-Salem Electric Co., Wm. C. Wiese, Gladbrook, Iowa—(Delinquent) Tama	27.00	246.00	6,642.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Grant Township & County Line, J. E. Ralston, Sheldon, Iowa— O'Brien	1.25	100.00	125.00
Sioux	5.00		500.00
Total	6.25		\$ 625.00
Green Mountain Electric Transmission Line, W. J. Lynch, Green Mountain, Iowa— Marshall	8.40	\$ 96.00	781.20
Tama	3.06		340.38
Total	12.06		\$ 1,121.58
Grundy Center Electric Co., J. B. Calderwood, Grundy Center, Iowa— Grundy	2.25	\$ 87.00	196.75
Hammond, R. E. & A. I. Clow Private Transmission Co., R. E. Hammond, Atlantic, Iowa— Cass	.25	78.00	19.50
Hardin Township Electric Co., George C. Pyle, Iowa Falls, Iowa— Hardin	1.50	81.00	121.50
Harmony Power & Light Co., H. H. Hoberg, Spencer, Iowa— Clay	21.00	100.00	2,100.00
Hatch, H. C. Transmission Co., H. C. Hatch, George, Iowa— Lyon	17.00	171.00	2,907.00
Oscola	8.25		1,410.75
Sioux	1.38		235.98
Total	26.63		\$ 4,558.73
Henderson Light & Power Co., M. Henderson, Jewell, Iowa— Hamilton	23.75	\$ 133.03	3,150.84
Hi-Line Light & Power Co., J. O. H. Jensen, Brayton, Iowa— Audubon	5.00	95.00	475.00
Holland Electric Line No. 1, Earl M. Merritt, Grundy Center, Iowa— Grundy	4.50	77.00	346.50
Holstein Service Co., H. G. Entrikin, Holstein, Iowa— Ida	8.00	131.00	1,048.00
Horton Township Electric Co., A. H. Hattendorf, Osceola, Iowa— Osceola	6.00	87.00	522.00
Ida Grove Electric Co., C. H. Utter, Carroll, Iowa— Ida	.56	238.32	133.46
Incorporated Town of Larrabee Transmission Co., D. D. Tilton, Larrabee, Iowa— Cherokee	15.00	91.00	1,365.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Interstate Power Co. of Wisconsin, H. C. Orton, Dubuque, Iowa—(Delinquent)			
Allamakee	41.14	375.00	15,427.50
Buchanan	26.75		10,931.25
Clayton	25.58		9,592.50
Fayette	1.30		487.50
Howard	3.24		1,315.00
Kossuth	30.50		13,687.50
Winnebago	11.75		4,406.25
Winneshiek	56.06		21,022.50
Worth	20.50		7,687.50
Total	222.82		\$ 89,557.50
Iowa City Light & Power, H. E. Littig, Davenport, Iowa—			
Johnson	14.20	160.00	2,286.40
Iowa Electric Co., John A. Reed, Cedar Rapids, Iowa—			
Adair	4.37	318.75	1,392.94
Buchanan	6.10		1,944.37
Cass	9.67		3,082.31
Cedar	24.31		7,748.81
Clinton	90.33		28,792.69
Delaware	48.86		15,574.12
Dubuque	.25		79.69
Greene	4.28		1,364.25
Guthrie	44.71		14,251.31
Henry	50.16		15,988.56
Iowa	8.05		2,565.94
Jackson	45.28		14,433.00
Jefferson	35.00		11,156.25
Johnson	20.55		6,550.31
Jones	104.87		34,792.31
Keokuk	23.34		7,432.62
Louisa	3.66		1,166.63
Muscatine	38.22		12,182.62
Poweshiek	10.33		3,292.69
Scott	90.41		31,086.94
Van Buren	20.66		6,394.12
Washington	10.96		3,492.50
Total	706.77		\$ 225,282.92
Iowa Gas & Electric Co., H. R. Bechtel, Davenport, Iowa—			
Henry	54.75	220.33	12,065.51
Jefferson	4.00		881.32
Keokuk	37.50		8,364.25
Louisa	30.25		6,666.50
Washington	129.50		28,539.21
Total	256.00		\$ 56,417.29
Iowa Light, Heat & Power Co., C. A. Olson, 33 Congress St., Boston, Mass.			
Audubon	28.50	370.43	10,558.68
Bona Vista	25.33		9,458.25
Calhoun	54.50		20,191.18
Carroll	71.75		26,581.94
Cherokee	23.00		8,521.04
Crawford	26.00		9,632.45
Ida	10.25		3,797.42
Jasper	36.50		13,522.52
Monona	29.50		10,029.16
O'Brien	27.75		10,280.82
Poweshiek	64.50		23,805.96
Sac	50.50		20,932.12
Sioux	62.75		22,136.18
Woodbury	62.50		23,155.00
Total	241.50		\$ 9,076.76

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa Railway & Light Co., C. S. Woodward, Cedar Rapids, Iowa—			
Benton	69.18	\$ 285.60	\$ 26,075.80
Boone	22.97		13,718.23
Carroll	17.16		6,816.90
Dallas	21.64		8,344.38
Greene	36.82		14,197.72
Grundy	19.03		7,337.97
Guthrie	6.22		2,436.99
Iowa	4.60		1,773.76
Jasper	4.75		1,831.89
Johnson	17.94		6,917.60
Jones	4.25		1,638.80
Linn	85.75		33,065.29
Marshall	88.26		34,033.06
Muscatine	1.87		2,263.47
Story	22.03		11,541.00
Tama	79.43		30,928.20
Total	523.90		\$ 202,016.81
Iowa River Light & Power Co., John A. Reed, Cedar Rapids, Iowa—			
Hardin	45.40	\$ 202.32	9,185.33
Grundy	19.10		3,864.31
Marshall	1.50		303.48
Total	66.00		\$ 13,353.12
Iowa Service Co., F. H. Brooks, Omaha, Neb.—			
Cass	24.25	\$ 290.34	7,040.75
Fremont	70.75		20,541.56
Harrison	108.75		31,074.48
Mills	70.00		20,408.97
Montgomery	43.50		15,629.79
Page	48.25		14,008.31
Pottawattamie	82.63		23,990.79
Shelby	9.00		2,613.00
Taylor	5.00		1,451.70
Total	462.63		\$ 134,320.01
Iowa Southern Utilities Co., H. R. Bechtel, Davenport, Iowa—			
Adams	5.00	\$ 248.40	1,242.00
Appanoose	51.25		12,730.50
Clarke	20.71		5,144.36
Davis	5.00		1,242.00
Decatur	62.88		15,619.39
Des Moines	26.50		9,066.00
Jasper	4.25		1,065.70
Keokuk	40.50		10,060.20
Lucas	9.25		2,297.70
Mahaska	37.08		9,347.29
Monroe	1.00		248.40
Poweshiek	9.75		2,421.00
Ringgold	6.00		1,490.40
Taylor	50.50		14,779.80
Union	19.50		4,843.80
Van Buren	45.25		11,240.10
Wayne	1.50		154.20
Total	448.47		\$ 113,883.94
Irvine-Dunlavy Electric Co., R. A. West, Traer, Iowa—			
Benton	2.75	\$ 90.00	272.25
Tama	22.00		2,178.00
Total	24.75		\$ 2,450.25

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Irvington Light & Power Co., Fred S. Geigel, Irvington, Iowa—			
Kossuth .....	15.25	\$ 83.00	1,265.75
Jackson & Taylor Townships Light & Power Co., Frank L. Beresford, Vinton, Iowa—			
Benton .....	13.00	92.50	1,202.50
Kanawha Electric Transmission Co., Ed Oustad, Kanawha, Iowa—			
Hancock .....	9.50	78.25	743.37
Kegley Branch Electric Co., John H. Johnson, Story City, Iowa—			
Boone .....	.60	80.00	53.40
Hamilton .....	2.00	.....	175.00
Story .....	8.00	.....	712.00
Total .....	10.00	.....	\$ 943.40
Keokuk Electric Co., P. M. Wentworth, Keokuk, Iowa—			
Lee .....	4.10	\$ 150.50	617.05
Kibbey & Nessen Private Transmission Line, Andrew Nessen, Audubon, Iowa—			
Audubon .....	.75	113.00	84.75
Kloeksiem, H. L. Transmission Co., H. L. Kloeksiem, Paton, Iowa—			
Greene .....	.25	81.00	20.25
Lamon Electric Co., J. F. Keir, Independence, Mo.—			
Deatur .....	31.50	115.00	\$,022.50
Ringgold .....	2.25	.....	258.75
Total .....	33.75	.....	\$ 3,881.25
Larson, Charles A. Transmission Line, Charles A. Larson, Spencer, Iowa—			
Clay .....	16.00	155.00	2,480.00
Dickinson .....	7.00	.....	1,085.00
Total .....	23.00	.....	\$ 3,565.00
Laurens Eastern Electric Co. No. 3, F. W. Roewe, Laurens, Iowa—			
Pocahontas .....	3.75	\$ 100.00	\$75.00
Laurens Electric Farm Line No. 2, P. A. Aschenbrenner, Laurens, Iowa—			
Pocahontas .....	4.00	106.00	424.00
Laurens Electric Farm Line No. 5, Edw. W. Shold, Laurens, Iowa—			
Buena Vista .....	3.00	95.50	286.50
Pocahontas .....	4.00	.....	382.00
Total .....	7.00	.....	\$ 668.50
Laurens Western Electric No. 4, C. A. Hartley, Laurens, Iowa—			
Pocahontas .....	6.50	\$ 106.00	680.00
Lee Electric Co., D. T. Lee, Clarinda, Iowa—			
Adams .....	19.50	335.28	6,537.96
Montgomery .....	2.50	.....	838.20
Page .....	33.75	.....	10,980.42
Taylor .....	22.50	.....	7,543.80
Total .....	77.25	.....	\$ 25,900.88

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
L. H. Transmission Line, H. E. Foote, State Center, Iowa—			
Marshall .....	3.25	\$ 129.00	419.25
Story .....	.75	.....	98.75
Total .....	4.00	.....	\$ 518.00
Light & Power Co., O. H. Koch, St. Ansgar, Iowa—			
Mitchell .....	2.00	\$ 634.00	1,268.00
Lincoln Center Electric Line, Earnest W. Hasbrouch, Grundy Center, Iowa—			
Grundy .....	10.00	99.00	990.00
Lincoln Light & Power Co., O. P. Morton, Clarion, Iowa—			
Wright .....	8.25	110.50	911.63
Lovilla Light & Power Co., L. B. Perrin, Lovilla, Iowa—			
Monroe .....	1.25	289.19	361.49
Lundgren Light & Power Co., Nels Olson, Otho, Iowa—			
Webster .....	17.00	97.00	1,649.00
Lu Verne Sherman Light Co., Archie Sanford, Lu Verne, Iowa—			
Kossuth .....	10.30	111.00	1,148.30
Lytton Electric Co., Frank Brobell, Lytton, Iowa—			
Sac .....	2.60	82.00	205.00
Marion County Electric Co., Herbert Bellamy, Knoxville, Iowa—			
Marion .....	24.00	299.53	7,188.72
Marion Electric Co., J. J. Nichting, Pilot Grove, Iowa—			
Lee .....	18.00	115.00	1,495.00
Mason Light & Power Co., W. G. Meyer, Webster City, Iowa—			
Hamilton .....	4.50	103.00	463.50
Maxwell Electric Co., R. E. Goughnour, Maxwell, Iowa—			
Story .....	10.04	211.40	2,122.46
Mid Way Transmission Line, G. W. Stine, Dans, Iowa—			
Greene .....	2.50	120.00	300.00
Mingo Farmers Hi Line, A. W. Frey, Mingo, Iowa—			
Jasper .....	12.75	173.00	2,205.75
Minnesota Electric Distributing Co., H. E. McGuity, Minneapolis, Minnesota—			
Lyon .....	5.50	100.00	550.00
Mississippi River Power Co., C. A. Sears, Keokuk, Iowa—			
Des Moines .....	8.23	695.28	5,756.92
Lee .....	31.38	.....	21,817.89
Total .....	39.66	.....	\$ 27,574.81
Modern Light & Power Co., W. A. Koster, Atkins, Iowa—			
Benton .....	22.50	\$ 121.00	2,722.50
Linn .....	.50	.....	60.50
Total .....	23.00	.....	\$ 2,783.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Monroe Electric Co., Peter Lamprecht, Monroe, Iowa— (Delinquent) Benton	3.75	\$ 50.00	975.00
Monroe Light & Power Co., J. D. Long, Monroe, Iowa— Jasper	.80	138.00	110.40
Marion	1.00	138.00	138.00
Total	1.80		\$ 248.40
Monticello Electric Co., C. E. Fothergill, Monticello, Iowa— Delaware	.80	\$ 439.00	327.30
Jones	28.70		11,733.30
Total	29.50		\$ 12,060.50
Muscataine Lighting Co., H. E. Littig, Davenport, Iowa— Muscataine	6.25	\$ 331.56	2,072.25
Scott	5.15		1,707.33
Total	11.40		\$ 3,779.78
Napier Electric Co., M. G. Robinson, Ames, Iowa— Boone	10.50	\$ 97.00	1,018.50
Story	5.50		532.50
Total	16.00		\$ 1,551.00
Natural Resource Development Co., Jesse Furman, Troy Mills, Iowa— Buchanan	6.00	\$ 97.00	582.00
Linn	.13		12.61
Total	6.13		\$ 594.61
New Farmers Transmission Line, P. J. Hol, Waukeo, Iowa— Dallas	2.50	\$ 115.00	287.50
New Virginia Light & Power Co., R. R. Roby, Truro, Iowa— Madison	3.00	125.00	375.00
Warren	2.50		312.50
Total	5.50		\$ 687.50
No Name Rural Transmission Line, Roy L. Pancolly, Atlantic, Iowa— Cass	.25	\$ 120.00	30.50
North Cedar Electric Co., W. J. Stadlman, Sac City, Iowa— Sac	5.25	108.00	567.00
Northeastern Iowa Power Co., Louis Miller, Clermont, Iowa— Bremer	75.00	242.88	18,216.00
Buchanan	25.00		6,072.00
Chickasaw	20.05		4,869.74
Clayton	117.55		28,530.54
Delaware	14.50		3,621.76
Payette	172.88		41,867.65
Howard	38.90		9,460.18
Mitchell	44.00		10,832.45
Winneshiek	49.50		12,022.59
Total	557.53		\$ 135,412.33

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
North Eastern Rural Electric of Collins, J. W. Swinbank, Colo, Iowa— Story	11.00	\$ 101.00	1,111.00
North East Kalona Electric Co., W. C. Brenneman, Kalona, Iowa— Johnson	3.00	124.00	372.00
Washington	8.00		992.00
Total	11.00		\$ 1,364.00
Northern Light Co., J. R. Coe, Mt. Pleasant, Iowa— Henry	20.00	\$ 107.00	2,140.00
Northern States Power Co., C. E. Fahrney, Ottumwa, Iowa— Jefferson	.26	\$ 493.02	128.19
Wapello	15.11		7,449.53
Total	15.37		\$ 7,577.72
North Glidden Electric Line, C. C. Briggs, Glidden, Iowa— Carroll	3.50	\$ 94.00	329.00
North Jackson Transmission Co., C. C. Brown, Sac City, Iowa— Sac	.75	122.00	91.50
North Prairie Electric Light Co., L. B. Halstead, West Liberty, Iowa— Cedar	2.00	125.00	250.00
Muscataine	1.00		125.00
Total	3.00		\$ 375.00
North Star Electric Co., H. C. Allen, Ames, Iowa— Story	2.50	\$ 99.00	247.50
Northwestern Light & Power Co., C. S. Woodward, Cedar Rapids, Iowa— Dickinson	3.16	151.52	478.80
Lyon	10.40		1,975.80
Oscola	27.00		4,227.41
Sioux	20.10		3,045.55
Total	61.56		\$ 9,927.56
Northwood-Kensett Electric Co., H. Perrill, Northwood, Iowa— Worth	8.75	\$ 307.00	2,686.25
Nott, Fred Transmission Co., Fred Nott, Calumet, Iowa— O'Brien	10.00	105.00	1,050.00
Oak Grove Electric Co., Lewis Pritchard, Des Moines, Iowa— Polk	2.00	130.50	261.00
Oakland Electric Co., O. C. Sime, Dows, Iowa— Franklin	2.00	123.00	246.00
Olive Street Transmission Line, Charles A. Goeken, Atlantic, Iowa— Cass	1.00	87.00	87.00
Otho Light & Power Co., J. W. Martin, Otho, Iowa— Webster	2.50	131.50	328.75

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Otranto Transmission Line, A. W. Buehrer, Otranto, Iowa— Mitchell	3.00	135.00	405.00
Owl Electric Light Co. of Wilton Junction, H. F. Johnson, Wilton Junction, Iowa—(Delinquent) Muscatine	2.25	246.00	553.50
Palsades Electric Line, Harold G. Smyth, Mt. Vernon, Iowa— Linn	8.50	125.00	1,062.50
Pathfinder Transmission Co., George W. Clausen, Gilbert, Iowa— Story	1.00	108.00	108.00
Peoples Electric Light & Power Co., Leo Friedrichsen, Woodward, Iowa— Boone	22.75	112.50	2,559.38
Dallas	.75		84.38
Total	33.50		\$ 2,643.76
Peoples Gas & Electric Co., P. J. Hanlon, Mason City, Iowa— Cerro Gordo	12.75	\$ 220.44	2,810.61
Floyd	4.60		1,014.02
Worth	2.50		651.10
Total	19.85		\$ 4,475.73
Peoples Light Co., H. E. Littig, Davenport, Iowa— Scott	3.74	\$ 800.00	1,122.00
Perry-Clark Electric Co., Will Zimble, Traer, Iowa— Tama	13.62	113.00	1,539.06
Peterson & Carlson Transmission Line, Phillip Peterson, Harcourt, Iowa— Webster			15.00
Pike Side Electric Co., R. L. McCorkle, Algona, Iowa— Kossuth	1.25	115.00	143.75
Plains Light & Power Co., Rush Helwick, Washington, Iowa— Washington	8.60	115.50	993.30
Prairie Flower Light & Power Ass'n., C. A. Fishburn, Wellman, Iowa— Washington	6.50	121.00	786.50
Private Line, Peter Axon, Goldfield, Iowa— Wright	1.50	97.00	145.50
Private Line, Charles F. Beckman, Atlantic, Iowa— Cass	.50	105.00	52.50
Private Line, Wm. Glawe, Aurelia, Iowa—(Delinquent) Cherokee			81.00
Private Line, J. S. Holquist, Cherokee, Iowa— Cherokee	1.00	119.50	119.50
Private Line, Catherine Larrison, Winterset, Iowa— Madison	.50	110.00	55.00
Private Line of Mongan & Waddell, C. B. Waddell, Aurelia, Iowa—(Delinquent) Cherokee	.50	246.00	123.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Private Line, Charles Nelson, Aurelia, Iowa—(Delinquent) Cherokee	1.25	190.00	237.50
Private Line, Gust Peterson, Aurelia, Iowa— Cherokee	.66	114.50	75.57
Private Transmission Line of Sac County, George Krus- enstjerna, Odebolt, Iowa— Sac	1.00	112.00	112.00
Raymond Electrical Co., W. W. Hewitt, Raymond, Iowa— Black Hawk	3.00	122.00	366.00
Red Ball High Line Co., Alvin Geuther, Waverly, Iowa— Bremer	1.00	139.00	139.00
Rich Point Power & Electric Co., James F. Black, Algona, Iowa— Kossuth	7.50	121.00	907.50
Riverside Electric Co., M. O. Tjernagel, Story City, Iowa— Hamilton	15.00	116.00	2,088.00
Story	1.50		174.00
Total	19.50		\$ 2,362.00
Scandia Coal Co., C. T. Carney, Des Moines, Iowa— Dallas	2.00	\$ 163.00	326.00
Scott-Haward Electric Co., L. E. Henderson, Story City, Iowa— Hamilton	2.00	105.00	210.00
Story	2.00		210.00
Total	4.00		\$ 420.00
Sherman Electric Co., Fred Blumer, Laverne, Iowa— Kossuth	3.00	104.00	312.00
Shiloh Electric Line, John O. Jones, Grundy Center, Iowa— Grundy	7.50	115.00	862.50
Sioux Valley Power Co., M. A. Morrison, Chicago, Illinois— Lyon	7.75	213.30	1,653.07
Sioux	2.50		533.25
Total	10.25		\$ 2,186.32
Sloan Service, A. L. Calderhead, Sloan, Iowa— Woodbury	14.00	\$ 200.00	2,800.00
South Cedar Electric Co., Wm. A. Roseke, Sac City, Iowa— Sac	5.25	101.00	530.25
South Dayton Light & Power Co., Floyd E. Olson, Dayton, Iowa— Webster	9.54	115.00	1,097.10
South East Junction Light & Power Co., J. J. Gannon, Rippey, Iowa— Greene	8.00	107.50	860.00
South Fairfax Electric Power Co., L. F. Lefebvre, Fairfax, Iowa— Linn	12.00	148.10	1,777.20

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
South Kossuth Electric Co., Charles Bormann, Livermore, Iowa—			
Humboldt	4.75	91.50	434.63
Kossuth	2.12		193.98
Total	6.87		\$ 628.61
South Lighting Co., Rob Lee, Sloan, Iowa—			
Monona	1.13	123.00	138.99
Woodbury	1.13		138.99
Total	2.26		\$ 277.98
Southwest Richmond Electric Co., J. C. Malchky, Washington, Iowa—			
Washington	3.50	110.00	385.00
Spencer Farmers Line (South Transmission Line), J. K. Martin, Spencer, Iowa—			
Clay	2.40	117.00	280.80
Star Electric, Carl Bakdus, Story City, Iowa—			
Boone	2.50	123.00	307.50
Story	17.50		2,192.50
Total	20.00		\$ 2,460.00
Tarkio Electric & Water Co., E. C. Van Diest, Colorado Springs, Colo.—			
Page	4.50	80.00	360.00
Three Rivers Light & Power Co., Fred F. Kethley, Des Moines, Iowa—			
Madison	1.00	305.03	305.03
Polk	23.80		7,259.71
Warren	61.30		15,698.34
Total	86.10		\$ 26,263.08
Town of Aurelia Transmission Co., T. E. Christensen, Aurelia, Iowa—			
Cherokee	.50	82.00	41.00
Town of Beaver Transmission Line, Lenon Sifrit, Beaver, Iowa—			
Boone	1.75	75.00	131.25
Greene	3.75		281.25
Total	5.50		\$ 412.50
Town of Clare Transmission Line, M. M. Chalus, Clare, Iowa—			
Webster	12.00	161.00	1,212.00
Town of Orient Transmission Line, E. J. Carlyle, Orient, Iowa—			
Adair	6.00	150.00	900.00
Union	1.80		270.00
Total	7.80		\$ 1,170.00
Town of Paton Transmission Line, John Miller, Paton, Iowa—			
Greene	4.00	107.00	428.00
Tri States Power Corporation, D. D. Bentzinger, Burlington, Iowa—(Delinquent)			
Lee	34.00	300.00	10,200.00
Van Buren	12.00		3,600.00
Total	46.00		\$ 13,800.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Tri State Utilities Co., C. W. Salesbury, Minneapolis, Minn.—			
Buchanan	27.50	182.76	5,025.90
Delaware	2.55		1,090.53
Jones	7.00		1,379.32
Linn	75.63		13,823.13
Total	119.33		\$ 21,517.88
Truesdale Transmission Line, H. R. Boettcher, Truesdale, Iowa—			
Buena Vista	5.00	95.50	482.50
Truro Light & Power Co., R. R. Roby, Truro, Iowa—			
Clarke	9.25	100.00	925.00
Madison	7.00		700.00
Total	16.25		\$ 1,625.00
Van Buren Light & Power Co., D. D. Bentzinger, Burlington, Iowa—(Delinquent)			
Lee	24.56	300.00	7,350.00
Van Buren	14.00		4,300.00
Total	38.56		\$ 11,650.00
Vladuet Electric Co., Ed. Brewer, Webster City, Iowa—			
Hamilton	8.00	121.00	968.00
Wall Street Electric Ass'n., Boyd G. Weidlein, Webster City, Iowa—			
Hamilton	5.00	94.00	470.00
Wapsie & Goshen Electric Light & Power Co., J. R. Brookhart, West Liberty, Iowa—			
Muscatine	2.25	119.00	267.75
Wapsie Power & Light Co., C. S. Woodward, Cedar Rapids, Iowa—			
Cedar	53.22	274.90	22,882.37
Jones	1.60		439.34
Linn	5.50		1,512.28
Total	96.32		\$ 24,834.89
Washington Electric Co., Carl G. Kuehe, Waverly, Iowa—			
Bremer	1.33	139.00	184.87
Webster Transmission Co., S. T. Wheeler, Webster, Iowa—			
Keokuk	2.12	85.00	180.20
Western Iowa Power Co., A. W. Jones, Peterson, Iowa—			
Buena Vista	51.75	222.16	11,496.78
Cherokee	7.75		1,721.74
Clay	42.75		9,497.34
O'Brien	21.00		4,665.36
Total	123.25		\$ 27,381.22
Wever Electric Transmission Co., S. T. Patterson, Wever, Iowa—			
Lee	1.25	180.00	225.00
Wheeler, E. G. Private Transmission Line, E. G. Wheeler, Sibley, Iowa—			
Oseola	2.00	124.00	248.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
White City Way Transmission Co., L. C. Rasmussen, Webster City, Iowa— Hamilton	1.50	90.00	135.00
White Pole Transmission Line, A. M. Ferguson, Dana, Iowa— Greene			7.90
Wilson Way Transmission Co., Amos Fosell, Gilbert, Iowa— Story	1.50	513.00	769.50
Winterset Country Club Transmission Line, L. C. Percival, Winterset, Iowa— Madison	.50	126.40	63.20
Wolf Creek Valley Electric Co., C. W. Mooty, Grundy Center, Iowa— Grundy	8.00	80.50	644.00
Tama	6.50		523.25
Total	14.50		\$ 1,167.25
Totals	7,809.01		2,087,830.62

## IOWA METHOD OF ACCOUNTING

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

## I. WITH RESPECT TO GROSS EARNINGS

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

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

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

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

## II. WITH RESPECT TO NET EARNINGS

(1) The general rule to be hereafter observed is that whatever expense is incurred to preserve the property in the physical condition existing when the material, building structure, or equipment replaced, renewed, or repaired was originally put in use and to operate it, is to be deducted from the gross earnings in order to ascertain the net earnings, and all matters not specifically provided for shall be so determined. For convenience the terms "maintenance" and "operation" are 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 nor taxes shall be charged to "maintenance" or "operation."

## LAWS

## Governing the Assessment and Taxation of a Railway Property

## GENERAL PROVISIONS

(1924 Code of Iowa)

Section 6953. All other property, real or personal, is subject to taxation in the manner prescribed. \* \* \*

Section 7109. All property subject to taxation shall be valued at its actual value which shall be entered opposite each item, and, except as otherwise provided, 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.

In arriving at said actual value the assessor shall take into consideration its productive and earning capacity, if any, past, present and prospective, its market value, if any, and all other matters that affect the actual value of the property; and the burden of proof shall be upon any complainant attacking such valuation as excessive, inadequate, or inequitable. (C., '97, Par. 1305; S., '13, Par. 1305; 40 Ex. G. A., S. F. 183, Par. 30.)

Section 8203. The words railway, railway company, railway corporation, railroad, railroad company, and railroad corporation, as used in the code and acts of the general assembly, now in force or hereafter enacted, are hereby declared to apply to and include all interurban railways, and all companies or corporations constructing, owning, or operating such interurban street railways, and all provisions of the code and acts of the general assembly, now in force or hereafter enacted, affecting railways, railway companies, railway corporations, railroads, railroad companies, and railroad corporations, are hereby declared to affect and apply in full force and effect to all interurban railways, and to all interurban railway companies or railway corporations constructing, owning or operating such interurban railways. (S., '13, Par. 2033-b.)

## CHAPTER 337

## RAILWAY COMPANIES

- 7046. When assessed—statement required.
- 7047. Real estate holdings—statement required.
- 7048. Continuing record.
- 7049. Additional statements.
- 7050. Record of railway lands.
- 7051. Sleeping and dining cars.
- 7052. Gross earnings.
- 7053. Method of accounting.
- 7054. Net earnings.
- 7055. Reports additional.
- 7056. Additional rules and regulations.
- 7057. Refusal to obey.
- 7058. Operating expenses.
- 7059. Amended statement.
- 7060. Assessment of railways.
- 7061. Assessment of sleeping and dining cars.
- 7062. Certification to county auditors.
- 7063. Plats.
- 7064. Failure to file.
- 7065. Property assessed by local authorities.
- 7066. Roadbeds.
- 7067. Levy and collection of tax.
- 7068. Rates—purposes.
- 7046. When assessed—statement required. On the second Monday in July of each year, the executive council shall assess all the 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 thirty-first 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 sidetracks, 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. 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.

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

5. The weight of rails per yard in main line, double tracks and sidetracks.

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

7. 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.

8. 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.

9. The gross earnings of the entire road, and the gross earnings in this state.

10. The operating expenses of the entire road, and the operating expenses within this state.

11. The net earnings of the entire road, and the net earnings within this state. (C., '73, Par. 810, 1317, 1318; C., '97, Par. 1334; S., '13, Par. 1334.)

7047. Real estate holdings—statement required. Each railway or other corporation required by law to report to the executive council under the provisions of the law as it appears in the preceding section shall on or before the first 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, including the right of way, roadbed, bridges, culverts, depot grounds, station buildings, yards, section and tool houses, roundhouses, machine and repair shops, water tanks, turntables, gravel beds and stone quarries, and for all other purposes, with the estimated actual value thereof, in such manner as may be required by the executive council (S., '13, Par. 1334-a.)

7048. Continuing record. Only one such detailed statement by any corporation shall be necessary, and when received by the council it shall become the record of railway lands of such corporation, and be deemed as annually thereafter reported for valuation and assessment by the executive council. (S., '13, Par. 1334-a.)

7049. Additional statements. On or before the first 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. (S., '13, Par. 1334-a.)

7050. Record of railway lands. The executive council shall, by some convenient method of binding, arrange the statements required to be made under the provision of the three 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. (S., '13, Par. 1334-b.)

7051. Sleeping and dining cars. In addition to the matters required to be contained in the statement made by the company for the purpose of taxation, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, the value of each car so used, and also the number of miles each month said cars have been run or operated on such railway within the state, and the total number of miles said cars have been run or operated each month within and without the state. Such statement shall show the average daily sleeping car and dining car service or wheelage operated on each part or division of the line or system within the state, designating the points on the line where variations occur, with the mileage of that part having the same daily service or wheelage. (C., '97, Par. 1340; S., '13, Par. 1340.)

7052. Gross earnings. For the purpose of making reports to the executive council, the gross earnings of railway companies, owning or operating a line or lines of railway partly within this state and partly within another state, or other states, or territory, or territories, upon their line or lines within this state, shall be ascertained and reported by said railway companies as follows, to-wit: The aggregate of the earnings upon business originating and terminating within this state, upon business originating in this state and terminating elsewhere, upon business originating elsewhere and terminating in this state, and upon business neither originating nor terminating in this state but carried on or done over the line or lines in this state or over some part thereof, shall be reported; and with respect to all such interstate business the earnings in this state for the purpose of report shall be actually computed upon the basis of the length of haul or carriage in this state as compared with the length of haul or carriage elsewhere. It is 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. (S., '13, Par. 1340-a.)

7053. Method of accounting. 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. (S., '13, Par. 1340-b.)

7054. 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 a uniform manner. (S., '13, Par. 1340-c.)

7055. Reports additional. The reports provided for in the three preceding sections 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 required. (S., '13, Par. 1340-d.)

7056. Additional rules and regulations. The rules, regulations, method, and requirements herein provided to be made by the executive council shall be made and communicated in writing or print to the said several railway companies 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. (S., '13, Par. 1340-e.)

7057. Refusal to obey. 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 the five preceding sections, or to make the reports therein provided, the executive council shall proceed to 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 company twenty-five per cent thereof, which valuation and penalty shall be separately shown, and together shall constitute the assessment for that year. (S., '13, Par. 1340-f.)

7058. Operating expenses. There shall not be included in said operating expenses any payments for interest or discount, or construction of new tracks except needed siding, 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. (C., '97, Par. 1335.)

7059. Amended statement. The council may demand, in writing, detailed, explanatory and amended statements of any of the items mentioned in section 7046, or any other items deemed by it important, to be furnished it by such railway corporation within thirty days from such demand, in such form as it may designate, which shall be verified as required for the original statement. The returns, both original and amended, shall show such other facts as the council, in writing, shall require. (C., '73, Par. 1318; C., '97, Par. 1335.)

7060. Assessment of railways. 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 equipments, said council shall take into consideration the gross earnings per mile for the year ending January first, preceding, and any and all other matters necessary to enable said council to make a just and equitable assessment of said railway property. If a part of any railway is without this state, then, in estimating the value of its rolling stock and movable property, they shall take into consideration the proportion which the business of that part of the railway lying within the state bears to the business of the railway without this state. (C., '73, Par. 1319; C., '97, Par. 1336.)

#### SLEEPING AND DINING CARS

7061. Assessment of sleeping and dining cars. The council shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of sleeping and dining cars as provided in section 7051 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. (C., '97, Par. 1341.)

7062. Certification to county auditors. 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 railway 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. (C., '73, Par. 1320; C., '97, Par. 1337; S., '13, Par. 1337; 37 G. A., ch. 416, Par. 2.)

7063. Plats. Every railroad company owning or operating a line of railroad within this state shall, on or before the first day of August, 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 any said company lies, a plat of the lines of said companies within said county, showing the length of their said lines and the area of the land owned or occupied by said companies in each government subdivision of land not included within the platted portion of any city or town, 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. (S., '13, Par. 1337-a.)

7064. Failure to file. In the event of the failure or refusal of any railroad company to file the plats required under the provisions of the preceding section, 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 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. (S., '13, Par. 1337-b.)

7065. Property assessed by local authorities. Lands, lots and other real estate belonging to any railway companies, 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, Par. 808; C., '97, Par. 1342.)

7066. Roadbeds. No real estate used by railway corporations for roadbeds shall be included in the assessment to individuals of the adjacent property, but all such real estate shall be the property of such companies for the purpose of taxation. (C., '73, Par. 809; C., '97, Par. 1344.)

7067. Levy and collection of tax. 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 executive 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. (C., '73, Par. 1321; C., '97, Par. 1335.)

7068. Rates—purposes. 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. (C., '73, Par. 1322; C., '97, Par. 1339.)

## CHAPTER 338

## FREIGHT LINE AND EQUIPMENT COMPANIES

7069. "Company" defined.  
 7070. "Freight line company" defined.  
 7071. "Equipment company" defined.  
 7072. Statement required.  
 7073. Additional statements.  
 7074. Failure to furnish.

## 7075. Assessment.

7076. Rate of tax—payment—distress and sale.

7069. "Company" defined. The word "company" as used in this chapter shall be deemed and construed to mean any person, copartnership, association, corporation, or syndicate that may own or operate, or be engaged in operating, furnishing, or leasing cars, as defined and described in the two following sections, whether formed or organized under the laws of this state, or any other state or territory, or any foreign country. (S., '13, Par. 1342-f.)

7070. "Freight line company" defined. 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 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. (S., '13, Par. 1342-a.)

7071. "Equipment company" defined. 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. (S., '13, Par. 1342-a.)

7072. Statement required. Every freight line and every equipment company, as designated in the two preceding sections, doing business, or owning cars which are operated in this state, shall, annually, on or before the first Monday of June in each year 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:

1. The name of the company.
  2. The nature of the company, whether a person or persons, an association, copartnership, corporation, or syndicate, and under the laws of what state or county organized.
  3. The location of its principal office or place of business.
  4. The name and postoffice address of the president, secretary, auditor, treasurer, and superintendent or general manager.
  5. The name and postoffice address of the chief officer or managing agent of the company in Iowa.
  6. The aggregate number of miles traveled within the state of Iowa by its cars during the preceding calendar year.
  7. 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.
  8. 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.
  9. 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. (S., '13, Par. 1342-b.)
7073. Additional statements. Upon the filing of such statements the executive council shall examine each of them, and if it 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 it may deem proper. (S., '13, Par. 1342-c.)

7074. Failure to furnish. In case of the failure or refusal of any company to make and deliver to the executive council any statement or statements required by the second preceding section, 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. (S., '13, Par. 1342-c.)

7075. Assessment. At the meeting of the executive council on the second Monday in July of 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 7072, after examining such statements and after ascertaining the actual value of said property of such company therefrom, and from such other information as it may have or obtain. For that purpose the executive council may require such company, by its agents or officers, to appear before said council with such books, papers, or additional statements as the council may require, and may compel the attendance of witnesses in case said council shall deem it necessary to enable it to ascertain the actual value of such property. From the entire actual value of the property within the state so ascertained, there shall be deducted by the said council the actual value of all cars locally assessed, and one-fourth of the residue of such actual value so ascertained shall be by the executive council assessed to said company. (S., '13, 1342-d.)

7076. Rate of tax—payment—distress and sale. The council shall also at said meeting determine the rate of tax to be levied and collected upon said assessments, which shall be equal, as nearly as may be, to the average rate of taxes, state, county, municipal, and local, levied throughout the state during the previous year, which rate shall be ascertained from the records and files in the auditor's office, and said tax shall be in full of all taxes except on real estate, personal property locally assessed, and special assessments, and shall become due and payable at the state treasury on the first day of February following the levy thereof and if not so paid, the state treasurer shall collect the same by distress and sale of any property belonging to such company in the state in the same manner as is required of county treasurers in like cases; and the order of the executive council in such cases shall be sufficient authority therefor. (S., '13, Par. 1342-e.)

#### CLASSIFICATION

8123. Classification of railroads. 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:

1. Class A shall include those whose gross annual earnings per mile shall be four thousand dollars or more.
2. 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.
3. Class C shall include those whose gross annual earnings per mile shall be less than three thousand dollars. All steam railroads operating wholly within this state, and not to exceed twenty-five miles in length, shall be included in and classified as class C railroads. (C., '97, Par. 2076, 2077; S., '13, Par. 2076, 2077; 37 G. A. ch. 327, Par. 1; 40 Ex. G. A., H. F. 190, Par. 36)

8124. Basis of classification. 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. (S., '13, Par. 2076; 40 Ex. G. A., H. F. 190, Par. 37.)

8125. Classification by executive council. The executive council shall at its regular meeting on the second Monday in July in each year classify the different railways, as provided by the two preceding sections, 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 rates by any corporation pursuant to any change of classification shall take effect and be in force from and after the date of such certificate. (C., '97, Par. 2078; S., '13, Par. 2078; 40 Ex. G. A., H. F. 190, Par. 38.)