

State of Iowa

1928

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FIFTY-SEVENTH ANNUAL REPORT

OF THE

TAXABLE VALUATION

OF

**RAILROAD PROPERTY**

INCLUDING

Railroads, Steam and Electric; Sleeping Cars; American Rail-  
way Express; Equipment Cars; and Rural  
Electric Transmission Lines

IN THE

**STATE OF IOWA**

AS FIXED BY THE

Executive Council of the State, July, 1928

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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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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. Story, Chicago, Illinois.  
 Vice-Presidents—E. J. Engel, F. B. Houghton, A. G. Wells, Chicago, Illinois;  
 W. E. Hodges, Los Angeles, California.  
 Secretary and Treasurer—E. L. Copeland, Topeka, Kansas.  
 General Solicitor—E. E. McInnis, Chicago, Illinois.  
 General Counsel—S. T. Bledsoe, Chicago, Illinois.  
 Comptroller—L. C. Deming, New York, New York.  
 General Auditor—J. E. Baxter, Chicago, Illinois.  
 General Manager—F. A. Lehman, 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.  
 Secretary—C. E. Spar, Atlantic, Iowa.  
 Treasurer—Bertel Christensen, Kimballton, Iowa.  
 General Manager—C. E. Spar, Atlantic, Iowa.

BURLINGTON, MUSCATINE & NORTHWESTERN RAILWAY COMPANY

President—E. L. Tobie, Muscatine, Iowa.  
 Vice-President—Frank H. Collins, Chicago, Illinois.  
 Secretary—J. M. Kemble, Muscatine, Iowa.  
 Treasurer—Frank H. Collins, Chicago, Illinois.  
 General Manager—E. L. Tobie, Muscatine, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY

President—Hale Holden, Chicago, Illinois.  
 Vice-Presidents—C. G. Burnham, Wm. W. Baldwin, E. P. Bracken, C. I. Sturgis, C. E. Spens, Chicago, Illinois.  
 Secretary and Treasurer—C. I. Sturgis, Chicago, Illinois.  
 General Solicitors—K. F. Burgess, 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. Patten, Chicago, Illinois.

CHICAGO GREAT WESTERN RAILROAD COMPANY

President—N. L. Howard, Chicago, Illinois.  
 Vice-President—W. G. Lerch, 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—C. J. Kavanagh, St. Paul, Minnesota; T. W. Fatherson, Clarion, Iowa; S. V. Rowland, Chicago, Illinois; C. J. Foster, Des Moines, Iowa; E. E. Stoup, Oelwein, Iowa.  
 Tax Commissioner—W. L. Derr, Chicago, Illinois.

CHICAGO, MILWAUKEE, ST. PAUL & PACIFIC RAILWAY COMPANY

President—H. E. Byram, Chicago, Illinois.  
 Vice-Presidents—H. B. Earling, Seattle, Washington; W. W. K. Sparrow, Chicago, Illinois.  
 Secretary—T. W. Burtness, Milwaukee, Wisconsin.  
 Treasurer—John Dickie, Chicago, Illinois.  
 General Counsel—H. H. Field, Chicago, Illinois.  
 General Solicitor—O. W. Dynes, Chicago, Illinois.  
 Comptroller—Walter V. Wilson, Chicago, Illinois.  
 Chief Engineer—C. F. Loweth, Chicago, Illinois.  
 Tax Commissioner—A. S. Dudley, Milwaukee, Wisconsin.

## CHICAGO &amp; NORTHWESTERN RAILWAY COMPANY

*President*—Fred W. Sargent, Chicago, Illinois.  
*Vice-Presidents*—Samuel A. Lynde, New York, New York; Frank Walters, Alex C. Johnson, William Walliser, Ray N. Van Doren, Chicago, Illinois.  
*Secretary*—John D. Caldwell, Chicago, Illinois.  
*Treasurer*—Arthur S. Pierce, New York, New York.  
*General Counsel*—Ray N. Van Doren, Chicago, Illinois.  
*General Solicitor*—Samuel H. Cady, Chicago, Illinois.  
*Comptroller*—Lewis A. Robinson, Chicago, Illinois.  
*General Auditor*—Charles D. Brandriff, Chicago, Illinois.  
*General Manager*—George B. Vilas, Chicago, Illinois.  
*Chief Engineer*—Walter J. Towns, Chicago, Illinois.  
*General Superintendents*—Bert E. Terpening, Chicago, Illinois; Harry E. Dickson, Omaha, Nebraska.  
*Tax Commissioner*—Roy A. Miller, Chicago, Illinois.

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

*President*—J. E. Gorman, Chicago, Illinois.  
*Vice-Presidents*—M. L. Bell, New York, New York; L. C. Fritch, Carl Nyquist, W. H. Burns, Chicago, Illinois.  
*Secretary and Treasurer*—Carl Nyquist, Chicago, Illinois.  
*General Counsel*—M. L. Bell, New York, New York.  
*General Solicitor*—W. F. Dickinson, Chicago, Illinois.  
*Attorney for Iowa*—J. G. Gamble, Des Moines, Iowa.  
*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.  
*Real Estate and Tax Commissioner*—J. B. Angell, Chicago, Illinois.

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

*President*—Fred W. Sargent, Chicago, Illinois.  
*Vice-Presidents*—Samuel A. Lynde, New York, New York; Ray N. Van Doren, Chicago, Illinois.  
*Secretary*—John D. Caldwell, Chicago, Illinois.  
*Treasurer*—Arthur S. Pierce, New York, New York.  
*General Solicitor*—Richard L. Kennedy, St. Paul, Minnesota.  
*General Counsel*—Ray N. Van Doren, Chicago, Illinois.  
*Comptroller*—Charles Jansch, St. Paul, Minnesota.  
*Auditor*—Arthur R. Seder, St. Paul, Minnesota.  
*General Manager*—Frank R. Pechin, St. Paul, Minnesota.  
*Chief Engineer*—Harry E. Barlow, St. Paul, Minnesota.  
*Division Superintendents*—Cyrus D. Stockwell, Eau Claire, Wisconsin; Joseph J. Prentice, St. James, Minnesota; Evert C. Blundell, Omaha, Nebraska.  
*Tax Commissioner*—William Mueller, St. Paul, Minnesota.

## DAVENPORT, ROCK ISLAND &amp; NORTHWESTERN RAILWAY COMPANY

*President*—E. P. Bracken, Chicago, Illinois.  
*Vice-President*—J. T. Gillick, Chicago, Illinois.  
*Secretary and Treasurer*—F. L. Hinrichs, Davenport, Iowa.  
*Auditor*—J. P. Harrison, Davenport, Iowa.  
*General Manager*—F. I. Weisbrook, Davenport, Iowa.

## DES MOINES TERMINAL RAILWAY COMPANY

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

## DES MOINES UNION RAILWAY COMPANY

*President*—J. T. Gillick, Chicago, Illinois.  
*Vice-President*—J. E. Taussig, St. Louis, Missouri.  
*Secretary*—T. S. Ford, Des Moines, Iowa.  
*Treasurer*—C. H. Hueston, Des Moines, Iowa.  
*Attorney or General Counsel*—John N. 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

*President*—Ralph Budd, St. Paul, Minnesota.  
*Vice-Presidents*—G. R. Martin, F. G. Dorety, W. P. Kenney, C. O. Jenks, St. Paul, Minnesota; L. C. Gilman, Seattle, Washington; E. T. Nichols, New York, New York.  
*Secretary and Treasurer*—F. L. Paetzold, St. Paul, Minnesota.  
*General Counsel*—F. G. Dorety, St. Paul, Minnesota.  
*Comptroller*—George H. Hess, Jr., St. Paul, Minnesota.

*General Auditor*—V. P. Turnburke, St. Paul, Minnesota.  
*General Managers*—Frank Bell, St. Paul, Minnesota; J. H. O'Neill, Seattle, Washington.  
*Chief Engineer*—J. R. W. Davis, St. Paul, Minnesota.  
*Tax Commissioner*—J. T. Maher, St. Paul, Minnesota.

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

*President*—L. A. Downs, Chicago, Illinois.  
*Vice-Presidents*—A. E. Clift, J. L. Beven, F. B. Bowes, A. C. Mann, F. L. Thompson, G. J. Bunting, Chicago, Illinois.  
*Secretary*—D. R. Burbank, New York, New York.  
*Treasurer*—R. E. Connolly, New York, New York.  
*General Counsel*—R. V. Fletcher, Chicago, Illinois.  
*General Auditor*—L. A. Harkness, Chicago, Illinois.  
*General Manager*—G. E. Patterson, Chicago, Illinois.  
*Chief Engineer*—A. F. Blaess, Chicago, Illinois.  
*General Superintendents*—W. Atwill, Chicago, Illinois; W. S. Williams, Waterloo, Iowa; J. W. Hevron, New Orleans, Louisiana.  
*Land and Tax Commissioner*—Wm. L. Tarbet, Chicago, Illinois.

## IOWA TRANSFER RAILWAY COMPANY (ELECTRIFIED)

*President*—F. C. Hubbell, Des Moines, Iowa.  
*Vice-President*—W. A. Card, Burlington, Iowa.  
*Secretary and 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.  
*Secretary*—Charles McCormick, Manchester, Iowa.  
*Treasurer*—F. Sheldon, Manchester, Iowa.  
*Attorney or General Counsel*—Geo. W. Dunham, Manchester, Iowa.  
*Auditor*—Charles J. Seeds, Manchester, Iowa.  
*Superintendent*—J. S. Jones, Manchester, Iowa.

## MINNEAPOLIS &amp; ST. LOUIS RAILROAD COMPANY

*President*—W. H. Bremner, Minneapolis, Minnesota.  
*Vice-Presidents*—W. P. Hawley, New York, New York; E. E. Nash, Minneapolis, Minnesota.  
*Secretary*—F. M. Tompkins, New York, New York.  
*Treasurer*—W. B. Davida, New York, New York.  
*General Counsel*—M. M. Joyce, Minneapolis, Minnesota.  
*General Attorney*—C. W. Wright, Minneapolis, Minnesota.  
*Comptroller*—A. E. Smith, Minneapolis, Minnesota.  
*Chief Engineer*—R. G. Kenly, Minneapolis, Minnesota.  
*Land and Tax Agent*—C. F. Foote, Minneapolis, Minnesota.

## SIOUX CITY BRIDGE COMPANY

*President*—Fred W. Sargent, Chicago, Illinois.  
*Vice-President*—Charles Jansch, St. Paul, Minnesota.  
*Secretary*—John D. Caldwell, Chicago, Illinois.  
*Treasurer*—Arthur B. Jones, Chicago, Illinois.  
*General Counsel*—Ray N. Van Doren, Chicago, Illinois.  
*Comptroller*—Lewis A. Robinson, Chicago, Illinois.  
*Tax Commissioner*—Roy A. Miller, Chicago, Illinois.

## SIOUX CITY TERMINAL RAILWAY COMPANY

*President*—G. F. Silkknitter, Sioux City, Iowa.  
*Vice-President*—Wm. Milchrist, Sioux City, Iowa.  
*Secretary*—H. C. Anderson, Sioux City, Iowa.  
*Treasurer*—A. G. Sam, Sioux City, Iowa.  
*Auditor*—T. E. Davis, Sioux City, Iowa.  
*General Superintendent*—C. F. Morrison, 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*—Nelson Delavan, 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. Galvin, F. W. Robinson, Omaha, Nebraska; F. W. Charske, New York, New York.  
*Secretary*—Thomas Price, New York, New York.  
*Treasurer*—E. G. Smith, New York, New York.  
*General Solicitor*—N. H. Loomis, Omaha, Nebraska.  
*Attorney or General Counsel*—H. W. Clark, New York, New York.  
*Comptroller*—F. W. Charske, New York, New York.  
*General Auditor*—G. E. Bissonnet, Omaha, Nebraska.  
*General Manager*—W. M. Jeffers, Omaha, Nebraska.  
*Chief Engineer*—R. L. Huntley, Omaha, Nebraska.  
*General Superintendents*—N. A. Williams, Cheyenne, Wyoming; H. J. Plumb, Kansas City, Missouri.  
*Tax Commissioner*—G. G. Holcomb, Omaha, Nebraska.

## WABASH RAILROAD

*President*—J. E. Taussig, St. Louis, Missouri.  
*Vice-Presidents*—W. C. Maxwell, S. E. Cotter, J. W. Newell, St. Louis, Missouri; H. R. Winthrop, New York, New York.  
*Secretary and Treasurer*—J. C. Otteson, New York, New York.  
*General Solicitor*—N. S. Brown, St. Louis, Missouri.  
*General Counsel*—W. S. Pierce, New York, New York.  
*General Auditor*—G. E. Bramer, St. Louis, Missouri.  
*General Manager*—S. E. Cotter, St. Louis, Missouri.  
*Chief Engineer*—R. H. Howard, St. Louis, Missouri.  
*General Superintendents*—T. J. Jones, E. A. Sollitt, St. Louis, Missouri.  
*Tax Commissioner*—B. C. Winston, St. Louis, Missouri.

## INTERURBAN RAILROAD OFFICIALS

## CEDAR RAPIDS &amp; IOWA CITY RAILWAY

*President*—Isaac B. Smith, Cedar Rapids, Iowa.  
*Vice-Presidents*—John A. Reed, Sutherland Dows, Cedar Rapids, Iowa.  
*Secretary and 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*—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 COMPANY

*President*—Glenn M. Averill, Cedar Rapids, Iowa.  
*Vice-Presidents*—Richard Schaddler, Grand Rapids, Michigan; B. J. Denman, William Chamberlain, Chicago, Illinois.  
*Secretary*—L. H. Heinke, Grand Rapids, Michigan.  
*Attorney or General Counsel*—Barnes, Chamberlain & Hanzlik, Cedar Rapids, Iowa.  
*Auditor*—C. Fred Meyer, Cedar Rapids, Iowa.  
*General Manager*—E. C. Allen, Cedar Rapids, Iowa.

## CHARLES CITY WESTERN RAILWAY COMPANY

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

## CLINTON, DAVENPORT &amp; MUSCATINE RAILWAY COMPANY

*President*—B. J. Denman, Chicago, Ill.  
*Vice-Presidents*—R. E. MacDonald, Moline, Illinois; J. G. Huntoon, 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 COMPANY

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

## DES MOINES CITY RAILWAY COMPANY

*President*—F. C. Chambers, Des Moines, Iowa.  
*Vice-President*—M. H. MacLean, Chicago, Illinois.  
*Secretary*—O. H. Bernd, Des Moines, Iowa.  
*Treasurer*—E. B. Bieghler, Des Moines, Iowa.  
*Attorney*—C. R. Bennett, 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 of Transportation*—E. W. Miller, Des Moines, Iowa.

## FORT DODGE, DES MOINES &amp; SOUTHERN RAILROAD COMPANY

*President*—C. H. Crooks, Boone, Iowa.  
*Secretary and 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, Frank S. Payne, Centerville, Iowa; J. Ross Lee, Davenport, Iowa.  
*Secretary*—H. R. Bechtel, Davenport, Iowa.  
*Treasurer*—E. F. Bulmahn, Centerville, Iowa.  
*Attorney or General Counsel*—Frank S. Payne, Centerville, Iowa.  
*Auditor*—Edward L. Shutts, Centerville, Iowa.  
*General Superintendent*—H. W. Deinger, Centerville, Iowa.  
*Tax Commissioner*—Frank S. Payne, Centerville, Iowa.

## MASON CITY &amp; CLEAR LAKE RAILROAD COMPANY

*President*—R. Schaddler, Grand Rapids, Michigan.  
*Vice-Presidents*—W. E. Elice, C. H. McNider, Mason City, Iowa.  
*Secretary*—F. J. Hanlon, Mason City, Iowa.  
*Treasurer*—L. H. Heinke, Grand Rapids, Michigan.  
*Auditor*—F. E. Wells, Mason City, Iowa.  
*General Manager*—F. J. Hanlon, Mason City, Iowa.  
*General Superintendent*—J. H. Slessenger, Mason City, Iowa.

## TAMA &amp; TOLEDO RAILROAD

*President*—Isaac B. Smith, Cedar Rapids, Iowa.  
*Vice-President*—Sutherland Dows, Cedar Rapids, Iowa.  
*Secretary and 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. Walters, Toledo, Iowa.  
*Chief Engineer*—J. D. Wardle, Cedar Rapids, Iowa.

## WATERLOO, CEDAR FALLS &amp; NORTHERN RAILWAY COMPANY

*President*—C. M. Cheney, Waterloo, Iowa.  
*Vice-Presidents*—C. D. Cass, Waterloo, Iowa; R. E. Wilsey, Chicago, Illinois.  
*Secretary and Treasurer*—J. E. 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 VALUATION OF RAILROAD PROPERTY

## TAXABLE VALUATIONS FOR 1928

Railroad property	\$74,630,853.00
Interurbans	1,762,903.00
Sleeping cars	497,312.00
Express property	392,376.00
Equipment companies	860,800.00
Transmission lines	2,018,351.00
Totals	\$80,182,595.00

## TABLE NO. 1—RAILROADS

## Length of Railroads January 1, 1928 and the Taxable Value Thereof

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Atchison, Topeka & Santa Fe Railway	Lee	19.800	19.800	\$ 38,000.00	\$ 752,800.00
Account sleeping cars				479.00	9,527.31
Atlantic Northern Railway			17.070	1,625.00	27,738.75
	Audubon	6.700			
	Cass	7.330			
	Shelby	3.040			
Burlington, Muscatine & Northwestern Railway	Muscatine	5.500	5.500	1,500.00	8,250.00
Chicago, Burlington & Quincy Railway			1,365.143	8,250.00	11,262,429.75
Account sleeping cars				58.00	79,178.29
Main Line	Adams	25.932			
	Clarke	25.822			
	Des Moines	18.070			
	Henry	19.364			
	Jefferson	24.386			
	Lucas	39.853			
	Mills	27.623			
	Monroe	27.915			
	Montgomery	25.902			
	Union	24.779			
	Wapello	26.723	273.069		
Ft. Madison Branch	Henry	2.670			
	Jefferson	13.000			
	Lee	25.640			
	Van Buren	14.730	56.050		
Albia, K. & D. M. and D. M. & K. Branch	Marion	39.304			
	Monroe	10.772			
	Folk	10.135			
	Warren	7.696	67.807		
Charlton, D. M. & Southern Branch	Lucas	9.051			
	Warren	21.407	30.458		
Charlton Branch	Decatur	15.907			
	Lucas	13.741			
	Wayne	6.893	36.541		
Leon, Mt. Ayr & Southwestern Branch	Decatur	25.639			
	Ringgold	28.642	54.281		
Creston Branch	Adams	3.500			
	Taylor	28.008			
	Union	10.742	42.680		
Creston & Northern Branch	Adair	18.414			
	Union	7.922	26.336		

## TAXABLE VALUATION OF RAILROAD PROPERTY

## TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Western Iowa Railroad	Adair	10.270			
	Cass	10.095	20.365		
Nebraska City Branch	Fremont	19.741			
	Montgomery	7.668			
	Page	11.800	39.209		
Red Oak and Atlantic Branch	Cass	3.557			
	Montgomery	12.439			
	Pottaw'tt'mie	1.996	17.992		
Neb. City, Sidney & Northeast	Fremont	11.915			
	Mills	8.918	20.833		
Hastings & Avoca Branch	Mills	10.483			
	Pottaw'tt'mie	5.244	15.727		
O. B. & Northern R. R.	Dubuque	.532	.532		
Burlington & Western Ry.	Henry	16.679			
	Jefferson	17.784			
	Keokuk	13.443			
	Mahaska	26.746			
	Marion	.803			
	Washington	13.875	83.330		
Burlington & Northwestern Ry.	Des Moines	12.996			
	Henry	9.520			
	Louis	3.148			
	Washington	13.014	38.678		
Des Moines & Kansas City B. R.	Clarke	20.598			
	Decatur	26.636			
	Madison	12.379			
	Polk	7.428			
	Warren	27.357	94.398		
St. Louis, Keokuk & Northwestern	Henry	14.250			
	Lee	36.750	51.000		
Keokuk & St. Paul Ry.	Des Moines	8.980			
	Lee	33.346	42.326		
Keokuk & Western B. R.	Appanoose	29.200			
	Decatur	14.180			
	Wayne	29.800	73.240		
Humeston & Shenandoah R. R.	Decatur	14.850			
	Page	27.130			
	Ringgold	27.293			
	Taylor	27.000	96.273		
Chicago, Burlington & Kansas City	Appanoose	17.970			
	Davis	15.450			
	Lee	16.890			
	Van Buren	27.330	77.640		
Kansas City, St. Joe and Council Bluffs	Fremont	29.580			
	Mills	17.963			
	Pottaw'tt'mie	8.280	55.823		
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		

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 & St. Louis R. R.	Appanoose	5,430	5,430		
Chicago Great Western Ry.			709,176	6,500.00	4,909,644.00
Account sleeping cars				88.00	67,687.49
Main Line	Bremer	6,008			
	Buchanan	11,374			
	Chickasaw	25,526			
	Delaware	25,624			
	Dubuque	31,034			
	Fayette	19,841			
	Howard	13,030			
	Mitchell	9,886	142,493		
Southern Division	Black Hawk	30,357			
	Buchanan	1,869			
	Fayette	6,991			
	Grundy	7,922			
	Jasper	19,622			
	Madison	19,466			
	Marshall	31,818			
	Polk	29,632			
	Ringgold	23,869			
	Tama	12,626			
	Taylor	5,779			
	Union	22,506			
	Warren	15,787	228,194		
Cedar Falls Branch	Black Hawk	7,526	7,526		
Waverly Branch	Bremer	21,871	21,871		
M. C. & Ft. D.—Main Line	Calhoun	18,568			
	Carroll	35,226			
	Cerro Gordo	31,484			
	Crawford	1,872			
	Franklin	,535			
	Harrison	1,949			
	Mitchell	5,365			
	Pottaw'tt'mie	28,373			
	Shelby	32,814			
	Webster	27,731			
	Worth	16,637			
	Wright	33,426	233,940		
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer	26,298			
	Butler	27,743			
	Fayette	7,349			
	Franklin	24,144			
	Wright	12,302	96,896		
M. C. & Ft. D.—Lehigh Branch	Webster	15,761	15,761		
Wisconsin, Minn. & Pacific Branch	Howard	1,511			
	Mitchell	20,994	22,505		
Chicago, Milwaukee, St Paul & Pacific Ry.			1,855,130	7,500.00	13,913,475.00
Account sleeping cars				7.00	13,985.91

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 Division	Benton	24,080			
	Boone	9,920			
	Carroll	23,830			
	Clinton	35,310			
	Crawford	12,990			
	Dallas	20,510			
	Guthrie	19,569			
	Harrison	7,010			
	Jackson	12,920			
	Jones	25,470			
	Linn	25,800			
	Marshall	24,990			
	Pottaw'tt'mie	26,530			
	Shelby	24,070			
	Story	24,660			
	Tama	26,419	344,070		
Green Island Branch	Clinton	,760			
	Jackson	12,140	12,900		
Kansas City Division	Appanoose	22,320			
	Benton	1,780			
	Iowa	32,600			
	Keokuk	30,700			
	Linn	17,370			
	Monroe	10,470			
	Wapello	28,660			
	Wayne	14,960	188,660		
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	31,160	136,290		
Cascade Branch, narrow gauge	Dubuque	19,690			
	Jackson	16,120	35,720		
Volga Branch	Clayton	42,010			
	Fayette	16,240	58,250		
		22,830	22,830		
Waukon Branch	Allamakee				
Davenport & Northwestern Division	Cedar	3,960			
	Clayton	12,170			
	Clinton	12,280			
	Delaware	28,960			
	Fayette	37,020			
	Jones	27,370			
	Scott	25,290			
	Winnebiek	3,470	149,720		
Dubuque & Southwestern Division	Delaware	7,650			
	Dubuque	7,720			
	Jones	19,780			
	Linn	8,120	43,570		
Maquoketa Branch	Clinton	21,500			
	Jackson	2,890			
	Scott	7,800	32,190		
Clinton Branch	Clinton	10,580	10,580		
Iowa & Minnesota Division	Howard	24,520			
	Winnebiek	17,230	41,750		
Decorah Branch	Winnebiek	9,510	9,510		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Austin Branch	Cerro Gordo..... Mitchell..... Worth.....	9,140 7,760 11,280	28,180		
Iowa & Dakota Division	Allamakee..... Cerro Gordo..... Chickasaw..... Clay..... Clayton..... Floyd..... Hancock..... Kossuth..... Lyon..... O'Brien..... Palo Alto..... Sioux..... Winnebago.....	4,629 24,229 26,339 24,319 22,689 24,829 24,159 24,359 9,429 24,629 24,349 29,089 29,759	291,499		
Elkader Branch	Clayton.....	19,189	19,189		
Spirit Lake Branch	Clay..... Dickinson.....	8,119 12,339	20,449		
Sioux City & Dakota Division	Lyon..... Plymouth..... Sioux..... Woodbury.....	3,049 15,009 16,879 5,529	40,439		
Des Moines Division—Main Line	Buena Vista..... Calhoun..... Clay..... Dallas..... Greene..... Guthrie..... Pocahontas..... Polk.....	14,929 29,259 19,509 26,719 27,569 16,969 11,019 10,579	156,459		
Des Moines Div.—Boone Line	Boone..... Dallas..... Polk.....	15,409 9,629 10,619	35,639		
Des Moines Div.—Storm Lake Branch	Buena Vista..... Calhoun..... Sac.....	7,859 11,739 19,159	38,739		
Muscatine Line	Jefferson..... Keokuk..... Lousa..... Muscatine..... Scott..... Wapello..... Washington.....	4,029 9,289 6,119 16,729 1,999 13,879 26,209	78,229		
Chicago & North-Western Ry. Account sleeping cars			1,619,039	9,125.00	14,773,648.75
Chicago & North-Western Ry.	Benton..... Boone..... Carroll..... Cedar..... Clinton..... Crawford..... Greene..... Harrison..... Linn..... Marshall..... Pottaw'tt'mle..... Story..... Tama.....	24,849 24,809 25,419 24,989 40,179 31,699 24,199 30,839 34,279 25,999 22,069 24,229 25,349	395,219	129.00	225,045.17
Iowa Midland Branch	Clinton..... Jackson..... Jones.....	33,409 14,699 22,989	70,989		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Stanwood & Tipton Branch	Cedar.....	8,509	8,509		
Ottumwa, Cedar Falls & St. Paul Branch	Benton..... Keokuk..... Mahaska..... Poweshiek..... Tama.....	2,479 16,899 13,669 27,229 .119	60,269		
Molonga Branch	Boone.....	10,009	10,009		
Southern Iowa Branch	Mahaska..... Monroe.....	19,159 16,809	35,969		
Maple River Branch	Carroll..... Iowa..... Monona..... Plymouth..... Sac..... Woodbury.....	9,249 38,169 24,359 7,969 54,029 45,219	179,049		
Boyer Valley Branch	Crawford..... Sac.....	17,949 6,839	24,779		
Soldier River Branch	Crawford..... Harrison..... Monona.....	28,449 13,129 19,759	61,319		
Fox Lake Branch	Emmet..... Kossuth..... Palo Alto.....	18,789 11,759 2,749	33,279		
Iowa Railway Coal & Mfg. Co.	Boone.....	3,259	3,259		
Des Moines & Minneapolis	Hamilton..... Polk..... Story.....	7,459 24,169 25,739	57,349		
Iowa-Southwestern Branch	Audubon..... Carroll..... Crawford..... Shelby.....	11,659 25,429 1,839 18,729	57,639		
Iowa-Minnesota & Northwest Branch	Benton..... Black Hawk..... Butler..... Cerro Gordo..... Floyd..... Grundy..... Tama..... Winnebago..... Worth.....	439 6,229 31,119 29,019 .029 18,479 39,319 11,429 12,789	140,829		
Sioux City & Pacific Branch	Harrison..... Monona..... Woodbury.....	32,409 25,759 22,329	80,479		
Alden Branch	Hardin.....	26,409	26,409		

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	45.580			
	Hardin	24.810			
	Humboldt	35.140			
	Kossuth	46.510			
	O'Brien	23.300			
	Pocahontas	24.150			
	Sac	8.570			
	Sioux	37.430			
	Tama	22.140			
	Webster	25.960			
	Wright	23.850	385.570		
Hawarden Branch	Plymouth	20.520			
	Sioux	7.630	28.150		
Chicago, Rock Island & Pacific Ry.			2,172.030	7,375.00	16,018,721.25
Account sleeping cars				63.00	147,698.94
Illinois Division	Scott	13.760	13.760		
Iowa Division	Adair	8.530			
	Cass	27.030			
	Cedar	6.890			
	Dallas	17.540			
	Guthrie	10.290			
	Iowa	25.250			
	Jasper	24.380			
	Johnson	27.200			
	Madison	8.450			
	Muscatine	25.050			
	Polk	27.870			
	Pottaw't'mie	45.110			
	Poweshiek	25.690			
	Scott	18.760			
	Shelby	6.420	318.500		
Newton & Monroe Branch	Jasper	10.370	10.370		
Guthrie Center Branch	Guthrie	14.500	14.500		
Audubon Branch	Audubon	16.230			
	Cass	8.870	25.200		
Griswold Branch	Cass	14.220	14.220		
Harlan Branch	Pottaw't'mie	1.100			
	Shelby	10.750	11.010		
Carson Branch	Pottaw't'mie	17.730	17.730		
St. Paul & Kansas City Short Line	Davis	1.850			
	Jasper	17.520			
	Lee	37.190			
	Mahaska	21.540			
	Marion	14.640			
	Polk	7.650			
	Van Buren	23.650			
	Wapello	22.080	152.820		
Keosauqua Branch	Van Buren	4.500	4.500		
Oskaloosa Division	Keokuk	25.790			
	Mahaska	26.880			
	Marion	12.860			
	Washington	14.260	79.790		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Missouri Division:					
Southwestern Division	Appanoose	29.900			
	Davis	22.890			
	Jefferson	26.400			
	Louisa	19.020			
	Muscatine	22.770			
	Scott	12.060			
	Wapello	7.740			
	Washington	24.110	192.740		
	Wayne	27.820			
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	20.280			
	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	25.820			
	Fayette	44.290			
	Linn	21.090			
	Winnebuck	22.970	114.180		
Postville Branch	Allamakee	1.820			
	Fayette	489			
	Winnebuck	1.120	3.420		
B. C. R. & N.—Main Line	Benton	22.990			
	Black Hawk	32.810			
	Bremer	4.170			
	Butler	21.080			
	Cedar	8.920			
	Cerro Gordo	10.680			
	Des Moines	21.190			
	Floyd	20.320			
	Johnson	16.080			
	Linn	21.670			
	Louisa	23.190			
	Muscatine	19.150			
	Worth	6.790	229.080		
Waverly Branch	Bremer	5.800	5.800		
Monteuma Branch	Johnson	7.070			
	Keokuk	31.220			
	Mahaska	4.310			
	Muscatine	19.250			
	Poweshiek	6.770			
	Washington	23.920	92.620		
Iowa City & Western	Johnson	19.910			
	Washington	1.460	21.310		
Cedar Rapids & Clinton	Cedar	26.110			
	Clinton	14.650			
	Johnson	2.950			
	Scott	25.490	69.200		



TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Davenport, Iowa & Dakota	Cedar.....	9.130	12.560		
	Muscatine.....	.669			
	Scott.....	2.770			
Dakota Division: C. R., I. F. & N. W.—Main Line	Benton.....	15.370	278.990		
	Dickinson.....	26.350			
	Emmet.....	16.180			
	Franklin.....	12.460			
	Grundy.....	26.310			
	Hardin.....	17.910			
	Humboldt.....	25.000			
	Kossuth.....	4.310			
	Lyon.....	37.830			
	Ozceola.....	25.610			
	Palo Alto.....	27.300			
	Tama.....	18.300			
	Wright.....	26.150			
Worthington Branch	Dickinson.....	4.050			
	Ozceola.....	.650			
Forest City Branch	Hancock.....	24.700	70.980		
	Kossuth.....	6.000			
	Winnebago.....	21.260			
	Wright.....	18.960			
Tiftonka Branch	Hancock.....	21.100	24.920		
	Kossuth.....	3.820			
Lakota Division	Emmet.....	20.040	50.770		
	Kossuth.....	25.810			
	Winnebago.....	4.920			
Gowrie & Northwestern	Buena Vista.....	4.000	109.330		
	Calhoun.....	16.400			
	Clay.....	25.970			
	O'Brien.....	13.220			
	Ozceola.....	12.940			
	Pocahontas.....	29.330			
	Webster.....	7.410			
Chicago, St. Paul, Minneapolis & Omaha Railway					
Account sleeping cars				122.00	9,959.72
Main Line	O'Brien.....	6.610	56.820		
	Ozceola.....	17.080			
	Plymouth.....	9.480			
	Sioux.....	22.690			
	Woodbury.....	.660			
Rock River Branch	Lyon.....	17.440	17.440		
Davenport, Rock Island & Northwestern Railway			33.910	8,000.00	271,580.00
Account sleeping cars				57.00	1,032.87
	Clinton.....	9.120	33.910		
	Scott.....	24.790			
Des Moines Terminal Railway	Polk.....	.980	.980	40,323.00	39,516.55
Des Moines Union Railway	Polk.....	4.020	4.020	114,000.00	458,280.00
Account sleeping cars				78.00	313.56
Dubuque & Sioux City Ry.			716.410	7,750.00	5,559,177.50
Account sleeping cars				46.00	32,954.86

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value			
Main Line	Black Hawk.....	27.590	327.080					
	Buchanan.....	24.560						
	Buena Vista.....	25.400						
	Butler.....	24.850						
	Calhoun.....	14.870						
	Cherokee.....	29.800						
	Delaware.....	24.460						
	Dubuque.....	29.900						
	Franklin.....	1.300						
	Hamilton.....	22.600						
	Hardin.....	23.730						
	Pocahontas.....	9.770						
	Plymouth.....	34.870						
	Webster.....	27.340						
Woodbury.....	6.120							
Omaha District	Calhoun.....	25.840	133.080					
	Crawford.....	33.170						
	Harrison.....	29.439						
	Pottaw't'mie.....	19.720						
	Sac.....	18.960						
	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.....	19.180						
	Mitchell.....	22.720						
Stacyville Branch	Mitchell.....	7.860	7.860					
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.....	24.900						
	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	Lyon.....	18.420	77.860	6,750.00	525,355.00			
	Plymouth.....	25.290						
	Sioux.....	27.300						
	Woodbury.....	6.850						
Iowa Transfer Railway (Electrified)	Polk.....	.210	.210	48,000.00	10,080.00			
Manchester & Onseida Railway	Delaware.....	8.028	8.028	1,500.00	12,042.00			
Minnesota & St. Louis Ry.			789.740	4,500.00	3,553,830.00			
Account sleeping cars				15.00	11,846.10			
Minnesota, Iowa State Line to Angus	Boone.....	24.770	138.310					
	Hancock.....	25.700						
	Humboldt.....	23.450						
	Kossuth.....	7.780						
	Webster.....	35.280						
	Winnebago.....	20.990						
	Worth.....	.340						
Minnesota, Iowa State Line to Storm Lake	Buena Vista.....	20.130				73.560		
	Clay.....	26.500						
	Dickinson.....	7.920						
	Emmet.....	18.940						

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Des Moines to Ruthven and Ft. Dodge	Boone	2,080			
	Dallas	26,970			
	Greene	23,050			
	Humboldt	6,350			
	Palo Alto	29,900			
	Pocahontas	16,730			
	Polk	9,050			
	Webster	31,850	137,880		
Northwood to Albia	Cerro Gordo	24,350			
	Franklin	27,230			
	Hardin	28,770			
	Jasper	3,350			
	Mahaska	25,250			
	Marshall	29,870			
	Monroe	13,680			
	Poweshiek	22,910			
	Wapello	.010			
	Worth	13,590	189,550		
Oskaloosa to Mississippi River	Henry	19,180			
	Jefferson	1,790			
	Keokuk	26,350			
	Louisa	22,530			
	Mahaska	14,440			
	Washington	11,090	95,970		
Hampton to Algona	Franklin	15,770			
	Hancock	13,170			
	Kossuth	14,590			
	Wright	15,540	59,040		
Minerva Junction to Story City	Marshall	15,250			
	Story	19,530	34,780		
Newburg to Van Cleave	Jasper	6,000			
	Marshall	10,200	16,200		
New Sharon to Newton	Jasper	20,810			
	Mahaska	7,380			
	Poweshiek	.080	28,270		
Lynnville Junction to Lynnville	Jasper	2,550	2,550		
G. & M. Junction to Montezuma	Poweshiek	13,640	13,640		
Omaha Bridge & Terminal Ry. Account sleeping cars	Pottaw'tt'mie.	.500	.500	20,000.00 19.00	10,000.00 9.50
Sioux City Bridge Co.	Woodbury	.789	.789	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	8,700	8,700	1,500.00	13,155.00
Union Pacific Railway. Account sleeping cars			3,800	60,250.00 627.00	254,350.00 2,382.00
Main Line	Pottaw'tt'mie.	2,080			
Union Avenue Line	Pottaw'tt'mie.	1,720	3,800		
Wabash Railway. Account sleeping cars			202,750	5,250.00 33.00	1,064,437.50 6,600.75
Main Line	Appanoose	7,271			
	Davis	26,240			
	Wapello	9,480	43,010		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Omaha & St. Louis Line	Fremont	8,740			
	Mills	25,960			
	Page	19,840			
	Pottaw'tt'mie.	11,220	65,770		
Des Moines & St. Louis Line	Appanoose	17,900			
	Marion	39,100			
	Monroe	21,800			
	Polk	15,080	93,970		
Totals, Railroads		9,748,070			\$74,630,851.00
Sleeping cars					607,312.00
Grand Total					\$75,238,163.00

TABLE NO. 2—INTERURBANS

Length of Interurban Lines January 1, 1928, and the Taxable Value Thereof.

Cedar Rapids & Iowa City Ry.	Johnson.....	18,220			
	Linn.....	30,270	44,400	\$ 5,000.00	\$ 222,450.00
Cedar Rapids & Marion City Ry.	Linn.....	21,940	21,940	6,000.00	131,640.00
	Floyd.....	21,320	21,320	2,700.00	57,564.00
Charles City Western Railway	Clinton.....	10,860			
	Muscatine.....	16,400			
	Scott.....	31,060	58,320	3,500.00	304,120.00
Des Moines & Central Iowa Ry. Co.	Dallas.....	21,200			
	Jasper.....	5,450			
	Polk.....	32,070	59,720	2,800.00	167,216.00
Des Moines City Ry. Co.	Polk.....	3,910	3,910	4,000.00	15,640.00
Ft. Dodge, Des Moines & Southern Railroad	Boone.....	31,790			
	Calhoun.....	13,310			
	Greene.....	1,180			
	Hamilton.....	5,700			
	Polk.....	20,450			
	Story.....	19,320			
	Webster.....	54,470	146,280	3,750.00	548,550.00
Iowa Southern Utilities Co.	Appanoose.....	18,840			
	Monroe.....	11,640	30,480	2,800.00	85,344.00
Mason City & Clear Lake R. R.	Cerro Gordo.....	15,530	15,530	3,250.00	50,472.50
Tama & Toledo Railroad	Tama.....	3,500	3,500	1,200.00	4,100.00
Waterloo, Cedar Falls & Northern Railroad	Benton.....	9,960			
	Black Hawk.....	61,190			
	Bremer.....	10,350			
	Buchanan.....	5,730			
	Linn.....	20,710	108,120	2,550.00	275,706.00
Total		513,610			\$ 1,703,902.50

TABLE NO. 3—SLEEPING CARS

Railroads Assessed on Account of Sleeping Cars, with Mileage and Taxable Values for Year Ended December 31, 1927.

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 Railroad.....	19,890	\$ 479.00	\$ 9,527.31
Chicago, Burlington & Quincy Railroad.....	1,565,143	58.00	70,178.29
Chicago Great Western Railroad.....	709,176	88.00	67,887.49
Chicago, Milwaukee, St. Paul & Pacific Railroad.....	1,335,130	7.00	12,985.91
Chicago and Northwestern Railroad.....	1,619,020	159.00	255,945.17
Chicago, Rock Island & Pacific Railroad.....	2,172,000	68.00	147,696.04
Chicago, St. Paul, Minneapolis & Omaha Ry.....	74,260	132.00	9,699.72
Davenport, Rock Island & Northwestern Ry.....	33,910	57.00	1,932.87
Des Moines Union Railway.....	4,020	78.00	312.56
Dubuque & Sioux City Railway.....	716,410	45.00	32,254.86
Minneapolis & St. Louis Railway.....	789,740	15.00	11,846.10
Omaha Bridge & Terminal Railway.....	.500	19.00	9.50
Union Pacific Railroad.....	3,500	627.00	2,385.60
Wabash Railroad.....	302,750	33.00	6,690.75
Totals.....	9,625,789		\$ 607,312.17

TABLE NO. 4—ASSESSMENT BY COUNTIES

Length and Taxable Value of Railroads and Interurbans, by Counties, Including Sleeping Cars, for the Year Ended December 31, 1927.

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Adair	37.214		\$ 301,795.402
C. B. & Q.—Creston & Northern	18.414	8,308	152,983.312
C. B. & Q.—Western Iowa	10.270	8,308	85,333.160
C. R. I. & P.—Iowa Division	8.530	7,443	63,488.790
Adams	29.862		\$ 248,063.496
C. B. & Q.—Main Line	25.932	8,308	215,443.066
C. B. & Q.—Creston Branch	3.930	8,308	32,690.440
Allamakee	64.820		\$ 486,487.360
C. M., St. P. & Pacific—Dubuque Division	36.130	7,507	271,227.910
C. M., St. P. & Pacific—Iowa & Dakota Division	4.920	7,507	36,978.140
C. M., St. P. & Pacific—Waukon Branch	22.850	7,507	171,534.950
C. R. I. & P.—Postville Branch	1.820	7,443	13,546.290
Appanoose	148.830		\$ 1,012,827.850
C. B. & Q.—K. & W. R. R.	29.200	8,308	242,593.600
C. B. & Q.—Iowa & St. Louis	5.430	8,308	45,112.440
C. B. & Q.—C. B. & K. C. R. R.	17.970	8,308	149,294.760
C. M., St. P. & Pacific—K. C. Division	22.820	7,507	167,556.240
C. R. I. & P.—Southwestern Division	29.900	7,443	222,545.790
Iowa Southern Utilities Co.	18.840	2,800	52,752.000
Wabash—Main Line	7.270	5,283	38,407.410
Wabash—Des Moines & St. Louis	17.900	5,283	94,565.700
Audubon	34.680		\$ 240,357.290
Atlantic Northern	6.700	1,625	10,887.500
Chicago North Western Railway	11.650	9,264	107,925.600
C. R. I. & P.—Audubon Branch	16.330	7,443	121,544.190
Benton	101.920		\$ 762,025.860
C. M., St. P. & Pacific—Iowa Division	24.080	7,507	180,768.560
C. M., St. P. & Pacific—Kansas City Division	1.780	7,507	13,323.460
C. N. W.—Clinton to Council Bluffs	24.840	9,264	229,117.700
C. N. W.—Iowa, Minn. & Northwestern	.430	9,264	3,983.530
C. N. W.—Ottumwa, C. F. & St. P. Branch	2.470	9,264	22,883.080
C. R. I. & P.—B. C. R. & N.—Main Line	22.900	7,443	171,114.570
C. R. I. & P.—C. R. & N. W.—Main Line	15.370	7,443	114,398.910
Waterloo, Cedar Falls & Northern	9.960	2,550	25,398.000
Black Hawk	178.333		\$ 682,161.094
Chicago Great Western—Southern Division	30.357	6,588	199,991.916
Chicago Great Western—Cedar Falls Branch	7.526	6,588	49,581.288
C. N. W.—Iowa, Minn. & N. W. Branch	6.270	9,264	58,083.280
C. R. I. & P.—B. C. R. & N.—Main Line	32.810	7,443	244,591.640
Dubuque & Sioux City—Main Line	27.590	7,796	215,991.640
Dubuque & Sioux City—Mona Branch	7.590	7,796	59,171.640
Waterloo, Cedar Falls & Northern	61.190	2,550	156,034.500
Boone	122.910		\$ 787,076.190
C. M., St. P. & Pacific—Iowa Division	9.920	7,507	74,469.440
C. M., St. P. & Pacific—D. M. Division B. L.	15.400	7,507	115,607.800
C. & N. W.—Main Line	24.800	9,264	229,747.920
C. & N. W.—Iowa Railway, Coal & Mfg. Co.	3.350	9,264	30,108.000
C. & N. W.—Molingona Branch	10.000	9,264	92,640.000
Fort Dodge, Des Moines & Southern	31.700	3,750	119,212.500
M. & St. L.—Main Line	24.770	4,515	111,536.500
M. & St. L.—D. M. to Ruthven	2.980	4,515	13,454.700

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Bremner	93.217		\$ 608,601.336
C. G. W.—Main Line	6.008	6,588	39,580.704
C. N. W.—Oelwein-Clarion Branch	25.398	6,588	167,322.024
C. G. W.—Waverly Branch	21.871	6,588	144,086.148
C. R. I. & P.—B. C. R. & N.—Main Line	4.170	7,443	31,037.310
C. R. I. & P.—Waverly Branch	5.800	7,443	43,169.400
Dubuque & Sioux City—Mona Branch	19.440	7,796	151,554.240
Waterloo, Cedar Falls & Northern	10.630	2,550	26,851.500
Buchanan	70.393		\$ 492,364.474
C. G. W.—Main Line	11.374	6,588	74,931.012
C. G. W.—Southern Division	2.309	6,588	19,008.612
C. R. I. & P.—Decorah Branch	25.830	7,443	192,252.690
Dubuque & Sioux City	24.560	7,796	191,469.760
Waterloo, Cedar Falls & Northern	5.730	2,550	14,611.500
Buena Vista	96.070		\$ 709,817.020
C. G. W.—Main Line	14.920	7,507	112,004.440
C. M., St. P. & Pacific—D. M. Division	7.850	7,507	58,929.950
C. M., St. P. & Pacific—Storm Lake Branch	23.770	9,264	220,205.280
C. N. Western—Toledo & N. W. Branch	4.000	7,443	29,772.000
C. R. I. & P.—Gowrie & N. W. Railway	25.400	7,796	198,018.400
Dubuque & Sioux City Railway	20.130	4,515	90,886.950
M. & St. L.—Line to Storm Lake	20.130		
Butler	104.883		\$ 822,382.564
C. G. W.—Oelwein-Clarion Branch	27.743	6,588	182,770.884
C. N. W.—Iowa, Minnesota & N. W. Branch	31.110	9,264	288,203.040
C. R. I. & P.—B. C. R. & N.—Main Line	21.080	7,443	156,898.440
Dubuque & Sioux City—Main	24.950	7,796	194,510.200
Calhoun	153.948		\$ 1,141,220.444
C. G. W.—M. City & Ft. D.—Main Line	18.568	6,588	122,325.984
C. M., St. P. & Pacific—D. M. Div.—Main Line	29.390	7,507	220,630.780
C. M., St. P. & Pacific—D. M. Div.—S. L. Br.	11.730	7,507	88,067.110
C. N. W.—Toledo & N. W. Branch	23.840	9,264	220,853.760
C. R. I. & P.—Gowrie & Northwestern	16.400	7,443	122,065.200
Dubuque & Sioux City Railway	14.870	7,796	115,926.520
Dubuque & Sioux City—Omaha Division	25.400	7,796	201,448.640
Fort Dodge, Des Moines & Southern	13.310	3,750	49,912.500
Carroll	119.226		\$ 968,393.148
C. G. W.—Mason City & Ft. Dodge Main Line	35.226	6,588	232,068.888
C. M., St. P. & Pacific—Iowa Division	23.820	7,507	178,816.740
C. N. W.—Main Line	25.410	9,264	235,898.240
C. N. W.—Iowa Southwestern Branch	25.430	9,264	235,883.520
C. N. W.—Maple River Branch	9.340	9,264	86,625.760
Cass	71.102		\$ 498,875.226
Atlantic Northern	7.330	1,625	11,911.250
C. B. & Q.—R. O. A. R. R.	3.557	8,308	29,551.556
C. B. & Q.—Western Iowa	10.095	8,308	83,869.250
C. R. I. & P.—Iowa Division	27.065	7,443	201,184.290
C. R. I. & P.—Audubon Branch	8.870	7,443	66,019.410
C. R. I. & P.—Griswold Branch	14.229	7,443	105,839.460
Cedar	88.500		\$ 719,926.020
C. M., St. P. & Pacific—Dav. & N. W. Line	3.960	7,507	29,727.720
C. N. W.—Main Line	24.980	9,264	231,414.720
C. N. W.—Stanwood & Tipton Branch	8.500	9,264	78,744.000
C. R. I. & P.—Iowa Division	6.890	7,443	51,282.270
C. R. I. & P.—B. C. R. & N.—Main Line	8.930	7,443	66,465.960
C. R. I. & P.—Cedar Rapids & Clinton	26.110	7,443	194,336.780
C. R. I. & P.—Davenport, Iowa & Dakota	9.130	7,443	67,964.590

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Cerro Gordo	169.234		\$ 1,984,331.80
C. G. W.—M. C. & Ft. D.—Main Line	31.484	6,588	\$ 207,456.29
C. M., St. P. & Pacific—Iowa & Dakota Div.	24.230	7,507	181,819.50
C. M., St. P. & Pacific—Austin Branch	9.140	7,507	68,633.90
C. N. W.—Iowa, Minn. & N. W. Branch	22.019	9,264	203,748.40
C. R. I. & P.—St. P. & N. C. Short Line	15.820	7,443	117,748.50
C. R. I. & P.—B. C. B. & N.—Main Line	19.659	7,443	145,912.50
M. & St. L.—Northwood-Albia	24.859	4,515	109,940.50
Mason City & Clear Lake	15.530	3,220	50,072.50
Cherokee	57.210		\$ 446,900.10
Dubuque & Sioux City Railway	29.800	7,796	\$ 232,320.80
Dubuque & Sioux City—Onawa Branch	15.019	7,796	117,013.90
Dubuque & Sioux City—Sioux Falls	11.400	7,796	88,874.40
Chickasaw	58.866		\$ 429,474.55
C. G. W.—Main Line	25.526	6,388	\$ 162,165.58
C. M., St. P. & Pacific—Iowa & Dakota Div.	26.330	7,507	197,659.30
Dubuque & Sioux City—Mona Branch	7.010	7,796	54,649.50
Clarke	46.420		\$ 385,657.90
C. B. & Q.—Main Line	25.822	8,308	\$ 214,229.12
C. B. & Q.—D. M. & K. C. Railway	20.598	8,308	171,125.14
Clay	110.150		\$ 755,781.30
C. M., St. P. & Pacific—Iowa & Dakota Div.	24.510	7,507	\$ 183,496.10
C. M., St. P. & Pacific—Spirit Lake Branch	8.110	7,507	60,881.70
C. M., St. P. & Pacific—D. M. Div.—Main Line	19.500	7,507	146,386.50
C. N. W.—Toledo & Northwestern Branch	5.700	9,264	52,800.80
C. R. I. & P.—Gowrie & Northwestern	25.970	7,443	193,294.70
M. & St. L.—Line to Storm Lake	28.500	4,515	128,673.00
Clayton	132.270		\$ 992,959.80
C. M., St. P. & Pacific—Dubuque Division	26.230	7,507	\$ 197,078.40
C. M., St. P. & Pacific—Volga Branch	42.010	7,507	315,369.00
C. M., St. P. & Pacific—Iowa-Dakota Division	22.680	7,507	170,228.20
C. M., St. P. & Pacific—Elders Branch	19.180	7,507	143,984.50
C. M., St. P. & Pacific—Dav. & N. W. Line	12.170	7,507	91,280.10
Clinton	188.630		\$ 1,505,876.80
C. M., St. P. & Pacific—Iowa Division	25.510	7,507	\$ 191,572.10
C. M., St. P. & Pacific—Dav. & N. W. Line	12.280	7,507	92,185.00
C. M., St. P. & Pacific—Magoketa Branch	21.500	7,507	161,400.50
C. M., St. P. & Pacific—Clinton Branch	10.580	7,507	79,424.00
C. N. W.—Main Line	7.760	7,507	58,263.20
C. N. W.—Iowa Midland Branch	40.170	9,264	372,134.80
C. R. I. & P.—Cedar Rapids & Clinton	14.850	7,443	109,939.50
Clinton, Davenport & Muscatine	10.860	5,560	60,015.00
Davenport, Rock Island & N. W. Railway	9.120	8,057	73,479.80
Crawford	159.002		\$ 1,541,719.96
C. G. W.—M. C. & Ft. D.—Main Line	1.872	6,588	\$ 12,331.75
C. M., St. P. & Pacific—Iowa Division	12.990	7,507	97,313.50
C. M., St. P. & Pacific—Sioux City Branch	31.160	7,507	233,318.10
C. N. W.—Main Line	31.600	9,264	292,742.00
C. N. W.—Iowa & Southwestern Branch	1.830	9,264	16,983.10
C. N. W.—Boyer Valley Branch	17.940	9,264	166,136.30
C. N. W.—Soldier River Branch	28.440	9,264	263,468.10
Dubuque & Sioux City	83.170	7,796	648,330.20

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Dallas	122.550		\$ 738,377.650
C. M., St. P. & Pacific—Iowa Division	29.510	7,507	\$ 221,568.50
C. M., St. P. & Pacific—D. M. Div.—Main Line	26.710	7,507	200,511.970
C. M., St. P. & Pacific—D. M. Div.—Boone Line	9.620	7,507	72,127.340
C. M., St. P. & Pacific—Iowa Division	17.540	7,443	130,550.230
C. R. I. & P.—Central Iowa	21.200	2,800	59,360.000
M. & St. L.—D. M. to Ruthven	26.970	4,515	121,709.500
Davis	65.450		\$ 445,787.000
C. B. & Q.—C. B. & K. C. R. R.	15.450	8,308	\$ 128,258.600
C. R. I. & P.—St. P. & K. C. Short Line	.850	7,443	6,326.550
C. R. I. & P.—Southwestern Division	22.800	7,443	170,370.270
Wabash Railway—Main Line	26.200	5,283	138,731.580
Deaer	96.712		\$ 800,483.290
C. B. & Q.—Chariton Branch	15.907	8,308	\$ 132,155.360
C. B. & Q.—L. M. A. & S. W. R. R.	25.659	8,308	213,008.812
C. B. & Q.—D. M. & K. C. Railway	26.636	8,308	221,291.888
C. B. & Q.—K. & W. R. R.	14.180	8,308	117,807.440
C. B. & Q.—H. & S. R. R.	14.350	8,308	119,319.800
Delaware	109.092		\$ 758,316.162
C. G. W.—Main Line	25.624	6,588	\$ 168,810.912
C. M., St. P. & Pacific—Dav. & N. W. Line	28.060	7,507	211,002.720
C. M., St. P. & Pacific—Dubuque S. Western	7.950	7,507	59,680.650
Dubuque & Sioux City Railway	24.460	7,796	190,600.160
Dubuque & Sioux City C. R. Branch	14.070	7,796	109,689.720
Manchester & Onelda Railway	8.025	1,500	12,037.500
Des Moines	61.226		\$ 490,419.338
C. B. & Q.—Main Line	18.070	8,308	\$ 150,125.660
C. B. & Q.—B. & N. W.	12.906	8,308	107,970.768
C. B. & Q.—K. & St. P.	8.980	8,308	74,605.840
C. R. I. & P.—B., C. R. & N.—Main Line	21.100	7,443	157,717.170
Dickinson	50.630		\$ 354,438.450
C. M., St. P. & Pacific—Spirit Lake Branch	12.320	7,507	\$ 92,561.810
C. R. I. & P.—Worthington Branch	4.650	7,443	34,144.150
C. R. I. & P.—C. R., I. F. & N. W.—Main Line	26.320	7,443	195,974.190
M. & St. L.—Line to Storm Lake	7.320	4,515	33,738.800
Dubuque	122.756		\$ 904,738.258
C. B. & Q.—C. B. & N. R. R.	.522	8,308	\$ 4,337.856
C. G. W.—Main Line	21.294	6,588	139,971.952
C. M., St. P. & Pacific—Dubuque Division	32.830	7,507	246,454.810
C. M., St. P. & Pacific—Cascade Branch	19.600	7,507	147,137.200
C. M., St. P. & Pacific—Dubuque So. W.	7.720	7,507	57,964.040
Dubuque & Sioux City Railway	29.500	7,796	230,100.400
Dunkirk & Dubuque Bridge	1.019	10,000	10,190.000
Emmet	73.940		\$ 529,077.480
C. N. W.—Fox Lake Branch	18.780	9,264	\$ 173,977.920
C. R. I. & P.—C. R., I. F. & N. W. Main	16.150	7,443	120,427.740
C. R. I. & P.—Lakota Division	29.040	7,443	216,167.720
M. & St. L.—Line to Storm Lake	18.940	4,515	85,514.100
Fayette	132.211		\$ 968,239.258
C. G. W.—Main Line	19.841	6,588	\$ 130,712.568
C. G. W.—Southern Division	6.991	6,588	45,666.798
C. G. W.—Oelwein-Clarion Branch	7.340	6,588	48,415.212
C. M., St. P. & Pacific—Volga Branch	16.240	7,507	121,915.680
C. M., St. P. & Pacific—Davenport & N. W.	37.620	7,507	282,309.140
C. R. I. & P.—Decorah Branch	44.250	7,443	329,650.470
C. R. I. & P.—Postville Branch	.480	7,443	3,572.640

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Floyd	85.060		\$ 544,842.000
Charles City & Western Railway	21.320	\$ 2,700	\$ 57,564.000
C. M., St. P. & Pacific—Iowa & Dakota Div.	24.820	7,507	186,222.740
C. N. W.—Iowa, Minn. & N. W. Branch	.620	9,264	5,736.280
C. R. I. & P.—B., C. B. & N.—Main Line	20.320	7,443	151,241.760
Dubuque & Sioux City	19.180	7,706	147,527.280
Franklin	106.339		\$ 644,864.922
C. G. W.—M. C. & Ft. D.—Main Line	.625	\$ 6,588	\$ 4,104.375
C. G. W.—Oelwein-Clarion Branch	24.144	6,588	159,069.572
C. R. I. & Pacific—St. P. & K. C. Short Line	25.100	7,443	186,519.450
C. R. I. & P.—C. R., I. P. & Northern—Main	12.460	7,443	92,729.780
Dubuque & Sioux City Railway	1.100	7,706	8,476.660
M. & St. L.—Northwood to Albia	27.220	4,515	122,945.420
M. & St. L.—Algona Branch	15.770	4,515	71,303.550
Fremont	69.976		\$ 554,922.108
C. B. & Q.—Nebraska City Branch	19.741	\$ 8,308	\$ 164,008.228
C. B. & Q.—Nebraska City, Sidney & N. E. R. R.	11.915	8,308	98,989.320
C. B. & Q.—K. C., St. J. & C. B. R. R.	29.580	8,308	245,720.640
Wabash—Omaha & St. L.	8.740	5,283	46,173.420
Greene	75.780		\$ 537,983.420
C. M., St. P. & Pacific—D. M. Div.—Main Line	27.300	\$ 7,507	\$ 205,301.210
C. N. W.—Main Line	24.190	9,264	224,064.140
M. & St. L.—D. M. to Ruthven	23.050	4,515	104,070.750
Fort Dodge, Des Moines & Southern	1.180	3,750	4,425.000
Grundy	65.492		\$ 537,698.108
C. G. Western—Southern Division	7.922	\$ 6,588	\$ 52,190.126
C. N. W.—Iowa, Minn. & N. W. Branch	18.470	9,264	171,108.080
C. N. W.—Toledo & N. W. Branch	12.790	9,264	118,486.260
C. R. I. & P.—C. R., I. P. & N. W.—Main	36.310	7,443	269,825.330
Guthrie	70.340		\$ 525,879.820
C. M., St. P. & Pacific—Iowa Division	19.500	\$ 7,507	\$ 146,386.200
C. M., St. P. & Pacific—D. M. Div.—Main	16.900	7,507	127,541.920
C. R. I. & P.—Iowa Division	19.250	7,443	142,575.420
C. R. I. & P.—Guthrie Center Branch	14.500	7,443	107,923.200
Hamilton	81.200		\$ 689,029.228
C. N. W.—Toledo & N. W. Branch	45.589	\$ 9,264	\$ 422,253.129
C. N. W.—D. M. & Minneapolis Branch	7.450	9,264	69,076.560
Dubuque & Sioux City Railway	23.600	7,706	176,183.560
Fort Dodge, Des Moines & Southern	5.760	3,750	21,600.000
Hancock	108.820		\$ 697,681.500
C. M., St. P. & Pacific—Iowa & Dakota Div.	24.150	\$ 7,507	\$ 181,294.050
C. R. I. & P.—Forest City Branch	24.700	7,443	182,842.100
C. R. I. & P.—Tiptonka Branch	21.100	7,443	157,047.300
M. & St. L.—Main Line	25.700	4,515	116,035.500
M. & St. L.—Algona Branch	13.170	4,515	59,462.590
Hardin	148.890		\$ 1,125,263.580
C. N. W.—Toledo & N. W. Branch	24.510	\$ 9,264	\$ 226,820.240
C. N. W.—Alden Branch	32.400	9,264	299,260.800
C. R. I. & P.—St. P. & K. C. Short Line	27.220	7,443	202,558.460
C. R. I. & P.—C. R., I. P. & N.—Main	17.310	7,443	128,794.130
Dubuque & Sioux City Railway	23.750	7,706	183,150.000
M. & St. L.—Northwood to Albia	28.770	4,515	129,806.550

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Harrison	114.229		\$ 907,406.802
C. G. W.—M. C. & Fort Dodge—Main Line	1.949	\$ 6,588	\$ 12,840.012
C. M., St. P. & Pacific—Iowa Division	7.019	7,507	52,634.670
C. N. W.—Main Line	20.320	9,264	189,977.120
C. N. W.—Sioux City & Pacific Branch	32.400	9,264	300,153.600
C. N. W.—Soldier River Branch	12.120	9,264	112,545.680
Dubuque & Sioux City Railway	29.429	7,706	229,538.220
Henry	75.603		\$ 555,858.464
C. B. & Q.—Main Line	19.264	\$ 8,308	\$ 160,876.112
C. M., St. P. & Pacific—Madison Branch	2.670	8,308	22,182.960
C. B. & Q.—B. & N. W.	9.520	8,308	79,092.160
C. B. & Q.—B. & W.	10.679	8,308	88,721.132
C. B. & Q.—St. L., K. & N. W. R. R.	14.250	8,308	118,339.000
M. & St. L.—Oskaloosa L. Miss. R.	19.180	4,515	86,597.200
Howard	39.061		\$ 279,867.748
C. G. W.—Northern & Eastern Division	13.000	\$ 6,588	\$ 85,841.640
C. G. W.—W. M. & P. R. R. Branch	1.511	6,588	9,864.468
C. M., St. P. & Pacific—Iowa & Minn. Div.	24.520	7,507	184,071.640
Humboldt	89.970		\$ 646,382.250
C. N. W.—Toledo & N. W. Branch	35.140	\$ 9,264	\$ 325,536.000
C. R. I. & P.—C. R., I. P. & N. W.—Main	25.030	7,443	186,298.290
M. & St. L.—Main Line	23.450	4,515	106,876.750
M. & St. L.—D. M. to Ruthven	6.350	4,515	28,670.250
Ia	40.280		\$ 370,821.300
C. N. W.—Maple River Branch	38.100	\$ 9,264	\$ 353,514.240
Dubuque & Sioux City Railway	2.220	7,706	17,307.120
Iowa	57.850		\$ 432,663.250
C. M., St. P. & Pacific—Kansas City Div.	22.600	\$ 7,507	\$ 170,655.420
C. R. I. & P.—Iowa Division	25.250	7,443	187,935.750
Jackson	89.770		\$ 699,558.500
C. M., St. P. & Pacific—Iowa Division	12.920	\$ 7,507	\$ 96,960.440
C. M., St. P. & Pacific—Dubuque Division	31.100	7,507	233,467.700
C. M., St. P. & Pacific—Cascade Branch	16.130	7,507	121,013.560
C. M., St. P. & Pacific—Green Island Branch	12.140	7,507	91,124.980
C. M., St. P. & Pacific—Maquoketa Branch	2.800	7,507	21,062.220
C. N. W.—Iowa Midland Branch	14.600	9,264	135,254.400
Jasper	120.092		\$ 754,627.796
C. G. W.—Southern Division	19.022	\$ 6,588	\$ 125,316.026
C. R. I. & P.—Iowa Division	24.250	7,443	180,280.240
C. R. I. & P.—Newton & Monroe Branch	10.270	7,443	77,183.910
C. R. I. & P.—St. P. & K. C. Short Line	17.320	7,443	128,040.560
M. & St. L.—Northwood to Albia	3.990	4,515	18,014.850
M. & St. L.—Newburg to Van Cleave	6.000	4,515	27,090.000
M. & St. L.—New Sharon to Newton	20.810	4,515	94,567.150
M. & St. L.—Lynnville to Lynnville	2.550	4,515	11,513.250
Des Moines & Central Iowa Railway	5.450	2,800	15,260.000
Jefferson	87.580		\$ 694,769.150
C. B. & Q.—Main Line	24.586	\$ 8,308	\$ 204,260.488
C. B. & Q.—Ft. Madison Branch	13.000	8,308	108,004.000
C. B. & Q.—B. & W. Railway	17.784	8,308	147,749.472
C. M., St. P. & Pacific—Muscatine Line	4.029	7,507	30,178.160
C. R. I. & P.—Southwestern Division	26.400	7,443	196,405.300
M. & St. L.—Oskaloosa to Miss. River	1.700	4,515	8,081.850

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Johnson	91.430		\$ 626,002.00
Cedar Rapids & Iowa City Railway	18.220	5,000	\$ 91,000.00
C. R. I. & P.—Iowa Division	27.300	7,443	203,469.00
C. R. I. & P.—B., C. R. & N.—Main Line	16.950	7,443	119,683.40
C. R. I. & P.—Montezuma Branch	7.670	7,443	57,022.00
C. R. I. & P.—Iowa City & Western	19.910	7,443	148,190.10
C. R. I. & P.—Cedar Rapids & Clinton	2.660	7,443	21,666.80
Jones	95.800		\$ 759,546.40
C. M., St. P. & Pacific—Iowa Division	25.470	7,507	\$ 191,208.26
C. M., St. P. & Pacific—Davenport & N. W.	27.870	7,507	209,067.96
C. M., St. P. & Pacific—Dubuque S. W.	19.780	7,507	148,488.66
C. N. W.—Iowa Midland Branch	22.980	9,264	212,886.72
Keokuk	153.843		\$ 1,113,850.84
C. B. & Q.—B. & W. Railway	13.443	8,308	\$ 111,684.44
C. M., St. P. & Pacific—Kansas City Div.	30.700	7,507	230,464.90
C. M., St. P. & Pacific—Muscatine Line	9.880	7,507	74,135.66
C. N. W.—Ottumwa, C. F. & St. P. Branch	16.800	9,264	156,498.36
C. R. I. & P.—Oskaloosa Division	25.790	7,443	191,654.57
C. R. I. & P.—Montezuma Branch	31.520	7,443	235,801.47
M. & St. L.—Oskaloosa to Miss. River	29.350	4,515	118,903.50
Kossuth	144.950		\$ 1,121,101.10
C. M., St. P. & Pacific—Iowa & Dakota Div.	24.350	7,507	\$ 182,705.45
C. N. W.—Fox Lake Branch	11.750	9,264	108,832.00
C. N. W.—Toledo & North Western Branch	46.510	9,264	430,883.40
C. R. I. & P.—C. R., I. F. & N. W. Branch	4.310	7,443	32,073.50
C. R. I. & P.—Forest City Branch	6.090	7,443	45,134.28
C. R. I. & P.—Tiptonka Branch	8.830	7,443	65,723.80
C. R. I. & P.—Lakota Division	25.810	7,443	192,103.83
M. & St. L.—Main	7.780	4,515	35,136.70
M. & St. L.—Algona Branch	14.560	4,515	65,738.40
Lee	159.706		\$ 1,909,419.28
Atchison, Topeka & Santa Fe	19.890	88,470	\$ 765,347.50
C. B. & Q.—Fort Madison Branch	23.640	8,308	197,017.12
C. B. & Q.—C. B. & K. C. R. R.	16.890	8,308	140,322.12
C. B. & Q.—St. L., K. & N. W. R. R.	2.960	8,308	24,840.22
C. B. & Q.—St. L., K. & N. W. R. R.	33.760	8,308	280,475.96
C. B. & Q.—K. & St. P. R. R.	33.340	8,308	277,063.66
C. R. I. & P.—St. P. & Kansas City	27.150	7,443	202,075.15
Linn	225.020		\$ 1,563,147.27
Cedar Rapids & Iowa City Railway	36.270	5,000	\$ 181,350.00
Cedar Rapids & Marion City Railway	21.940	6,000	\$ 131,640.00
C. M., St. P. & Pacific—Iowa Division	35.860	7,507	\$ 269,089.60
C. M., St. P. & Pacific—Kansas City Div.	17.570	7,507	\$ 131,926.26
C. M., St. P. & Pacific—Dubuque S. W.	8.130	7,507	\$ 61,056.80
C. N. W.—Main Line	34.270	9,264	\$ 317,477.20
C. R. I. & P.—Decorah Division	21.000	7,443	\$ 156,302.50
C. R. I. & P.—B., C. R. & N.—Main Line	21.670	7,443	\$ 161,289.50
Dubuque & Sioux City	27.780	7,796	\$ 216,571.88
Waterloo, Cedar Falls & Northern	29.710	5,550	\$ 164,550.50
Louisia	73.988		\$ 487,808.18
C. B. & Q.—B. & N. W. Railway	3.148	8,308	\$ 26,132.54
C. M., St. P. & Pacific—Muscatine Line	6.110	7,507	\$ 45,867.70
C. R. I. & P.—Southwestern Division	19,030	7,443	\$ 141,655.80
C. R. I. & P.—B., C. R. & N.—Main Line	23,190	7,443	\$ 173,603.10
M. & St. L.—Oskaloosa to Miss. River	22.620	4,515	\$ 101,677.80
Lucas	69.925		\$ 563,394.70
C. B. & Q.—Main Line	26.803	8,308	\$ 223,094.74
C. B. & Q.—Chariton Branch	13.741	8,308	\$ 114,160.25
C. B. & Q.—C., D. M. & S. R. R.	9.061	8,308	\$ 75,195.78
C. R. I. & P.—St. P. & K. C. Short Line	20.280	7,443	\$ 150,944.00

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Lyon	110.410		\$ 917,410.50
C. M., St. P. & Pacific—Iowa & Dakota Div.	9.430	7,507	\$ 70,715.90
C. M., St. P. & Pacific—Sioux City & Dak. Div.	3.060	7,507	\$ 23,221.20
C. M., St. P. & Pacific—B., C. R. & N. W.—Main	57.830	7,443	\$ 431,568.60
C. R. I. & P.—C. R., I. F. & N. W.—Main	17.440	13,122	\$ 228,847.00
C. St. P., M. & O.—Rock River Branch	24.260	7,796	\$ 189,130.90
Dubuque & Sioux City	18.420	6,750	\$ 124,335.00
Great Northern Railway	53.215		\$ 390,143.65
Madison	12.379		\$ 8,308 \$ 102,844.732
C. B. & Q.—D. M. & K. C. Railway	19.466	6,588	\$ 128,242.00
C. G. W.—Southern Division	8.490	7,443	\$ 63,191.070
C. R. I. & P.—Winterset Branch	12.880	7,443	\$ 95,865.840
Mahaska	159.156		\$ 1,129,659.448
C. B. & Q.—B. & W. Railway	26.746	8,308	\$ 223,205.768
C. N. W.—Southern Iowa Branch	19.150	9,264	\$ 177,406.600
C. N. W.—Ottumwa, C. F. & St. P. Branch	13.660	9,264	\$ 126,546.240
C. B. I. & P.—St. P. & K. S. Short Line	21.340	7,443	\$ 158,833.620
C. R. I. & P.—Oskaloosa Division	36.880	7,443	\$ 274,667.840
C. R. I. & P.—Montezuma Branch	14.310	7,443	\$ 106,529.330
M. & St. L.—Northwood to Albia	35.250	4,515	\$ 114,003.750
M. & St. L.—Oskaloosa to Miss. River	14.440	4,515	\$ 65,196.000
M. & St. L.—New Sharon to Newton	7.380	4,515	\$ 33,320.700
Marion	122.067		\$ 865,319.000
C. B. & Q.—A., K. & D. M. & D. M. & K. R.	39.204	8,308	\$ 325,706.832
C. B. & Q.—B. & W. R. R.	3.503	8,308	\$ 29,111.224
C. B. I. & P.—Keokuk to Des. Moines	14.640	7,443	\$ 108,955.520
C. R. I. & P.—Oskaloosa Division	12.860	7,443	\$ 95,716.960
C. R. I. & P.—St. P. & K. C. Short Line	16.350	7,443	\$ 121,693.000
Wabash Railway—Des Moines and St. Louis	39.100	5,283	\$ 206,565.900
Marshall	138.118		\$ 887,758.074
C. G. W.—Southern Division	31.818	6,588	\$ 209,616.084
C. M., St. P. & Pacific—Iowa Division	24.990	7,507	\$ 187,599.000
C. N. W.—Main Line	25.990	9,264	\$ 240,717.360
M. & St. L.—Northwood—Albia	29.870	4,515	\$ 134,863.500
C. R. I. & P.—Story City Line	15.250	4,515	\$ 68,853.750
M. & St. L.—Newburg to Van Cleave	10.200	4,515	\$ 46,063.000
Mills	99.737		\$ 690,243.676
C. B. & Q.—Main Line	27.623	8,308	\$ 229,491.884
C. B. & Q.—N., C. S. & N. E. R. R.	8.918	8,308	\$ 74,000.744
C. B. & Q.—H. & A. R.	10.483	8,308	\$ 87,092.764
C. B. & Q.—K. C., St. J. & C. B. R. R.	17.963	8,308	\$ 149,256.094
Tabor & Northern Railway	8.700	1,500	\$ 13,050.000
Wabash—Omaha & St. Louis	25.960	5,283	\$ 137,140.680
Mitchell	74.925		\$ 535,042.780
C. G. W.—Northern & Eastern	9.886	6,538	\$ 65,128.068
C. G. W.—Wisconsin, Minnesota & Pacific	29.944	6,588	\$ 197,398.472
C. G. W.—Mason City & Fort Dodge	5.206	6,888	\$ 34,949.340
C. M., St. P. & Pacific—Austin Line	7.760	7,507	\$ 58,254.320
Dubuque & Sioux City—Mona Branch	22.790	7,796	\$ 177,125.120
Dubuque & Sioux City—Staryville Branch	7.800	7,796	\$ 61,276.560
Monona	113.700		\$ 980,988.830
C. M., St. P. & Pacific—Sioux City Branch	27.630	7,507	\$ 207,067.710
C. N. W.—Sioux City & Pacific Branch	25.750	9,264	\$ 238,548.000
C. N. W.—Maple River Branch	24.350	9,264	\$ 225,578.400
C. N. W.—Soldier River Branch	19.750	9,264	\$ 182,964.000
Dubuque & Sioux City—Onawa Branch	16.230	7,796	\$ 127,259.720

## TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Monroe	113.067		\$ 765,136.656
C. B. & Q.—Main Line	27.915	\$ 8,308	\$ 231,917.820
C. B. & Q.—A. K. & D. M. & D. M. & K. R. R.	10.772	8,308	89,496.776
C. M. St. P. & Pacific—Kansas City Div.	10.470	7,607	78,596.290
C. N. W.—Southern Iowa Branch	16.800	9,264	155,635.200
Iowa Southern Utilities	11.640	2,800	32,592.000
M. & St. L.—Northwood-Albia	13.580	4,515	61,311.750
Wabash—D. M. & St. Louis	21.890	5,283	115,641.570
Montgomery	48.427		\$ 402,831.516
C. B. & Q.—Main Line	25.002	\$ 8,308	\$ 215,190.816
C. B. & Q.—Nebraska City Branch	7.668	8,308	63,706.744
C. B. & Q.—R. O. & A. R. R.	12.489	8,308	103,843.212
C. B. & Q.—Brownville & Nodaway Valley R. R.	2.418	8,308	20,088.744
Muscatine	137.410		\$ 926,461.610
Burlington, Muscatine & N. W.	5.500	\$ 1,500	\$ 8,250.000
C. M. St. P. & Pacific—Muscatine Line	16.720	7,607	125,517.040
C. R. I. & P.—Iowa Division	25.050	7,443	186,447.150
C. R. I. & P.—Southwestern Division	32.770	7,443	243,477.110
C. R. I. & P.—Wilton Branch	11.880	7,443	88,422.840
C. R. I. & P.—B., C. R. & N.—Main	19.180	7,443	142,758.740
C. R. I. & P.—Montezuma Branch	19.200	7,443	142,727.750
C. R. I. & P.—Davenport, Iowa & Dakota	.660	7,443	4,913.380
Clinton, Davenport & Muscatine	16.400	3,500	57,400.000
O'Brien	36.520		\$ 813,206.740
C. M. St. P. & Pacific—Iowa & Dakota Div.	24.020	\$ 7,507	\$ 180,315.140
C. N. W.—Toledo & N. W. Branch	25.300	9,264	234,379.200
C. R. I. & P.—Gowrie & N. W.	13.230	7,443	98,396.480
C. St. P., M. & O.—Main Line	6.610	13,122	86,736.820
Dubuque & Sioux City	27.370	7,706	211,376.520
Oseola	57.180		\$ 597,699.180
C. R. I. & P.—C. R. I. F. & N. W.—Main	25.610	\$ 7,443	\$ 190,615.250
C. R. I. & P.—Worthington Branch	.650	7,443	4,837.950
C. R. I. & P.—Gowrie & N. W.	12.940	7,443	96,312.420
C. St. P., M. & O.—Main Line	17.980	13,122	236,933.560
Page	101.522		\$ 783,428.776
C. B. & Q.—Nebraska City Branch	11.800	\$ 8,308	\$ 98,034.400
C. B. & Q.—Tarkio Valley	2.174	8,308	18,061.592
C. B. & Q.—Brownville & Nodaway Valley	22.810	8,308	189,506.480
C. B. & Q.—C. O. S. & S. R. R.	17.768	8,308	147,616.544
C. B. & Q.—H. & S. R. R.	37.130	8,308	308,306.040
Wabash Railway—Omaha & St. Louis	19.840	5,283	104,814.720
Palo Alto	75.280		\$ 505,661.140
C. M. St. P. & Pacific—Iowa & Dakota Div.	34.340	\$ 7,507	\$ 257,720.280
C. N. W.—Fox Lake Branch	2.740	9,264	25,383.260
C. R. I. & P.—C. R. I. F. & N. W.—Main	27.300	7,443	203,138.200
M. & St. L.—D. M. to Ruthven	20.900	4,515	94,363.500
Plymouth	113.120		\$ 943,594.200
C. M. St. P. & Pacific—S. C. Dakota	15.000	\$ 7,507	\$ 112,605.000
C. N. W.—Maple River Branch	7.960	9,264	73,741.440
C. N. W.—Hawarden Branch	20.520	9,264	190,097.280
C. St. P., M. & O.—Main Line	9.480	13,122	124,366.560
Dubuque & Sioux City Railway	34.870	7,706	271,849.520
Great Northern Railway	25.260	6,750	170,707.500

## TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Pocahontas	91.080		\$ 677,108.220
C. M. St. P. & Pacific—D. M. Division	11.010	\$ 7,607	\$ 83,632.070
C. N. W.—Toledo & N. W. Branch	24.180	9,264	224,008.520
C. R. I. & P.—Gowrie & N. W.	29.320	7,443	218,749.720
Dubuque & Sioux City Railway	9.770	7,706	75,196.920
M. & St. L.—D. M. to Ruthven	16.730	4,615	77,535.900
Polk	242.065		\$ 2,011,883.400
C. B. & Q.—A. K. & D. M. & D. M. & K.	10.125	\$ 8,308	\$ 84,261.580
C. B. & Q.—D. M. & N. C. Railway	7.428	8,308	61,711.824
C. G. W.—Southern Division	29.022	6,588	191,262.816
C. M. St. P. & Pacific—D. M. Div.—Main	10.570	7,607	79,348.900
C. M. St. P. & Pacific—D. M. Div.—Boone L.	10.010	7,607	75,145.070
C. N. W.—D. M. & Minneapolis Branch	24.160	9,264	223,818.240
C. R. I. & P.—Iowa Division	27.870	7,443	207,436.410
C. R. I. & P.—St. P. & K. C. Short Line	7.650	7,443	56,988.500
C. R. I. & P.—Winterset Branch	7.669	7,443	57,226.670
C. R. I. & P.—St. P. & K. C.—Cedar R.	21.650	7,443	161,146.550
Des Moines City Railway	8.010	4,000	32,040.000
Des Moines Terminal	.080	40,323	3,225.840
Des Moines & Central Iowa	33.070	2,800	92,596.000
Des Moines Union Railway	4.020	114,078	458,026.560
Fort Dodge, D. M. & Southern Railway	20.450	3,750	76,687.500
Iowa Transfer	.210	48,000	10,080.000
M. & St. L.—D. M. to Ruthven	9.050	4,615	40,860.750
Wabash—D. M. to St. Louis	15.080	5,283	79,067.640
Pottawattamie	188.753		\$ 1,747,903.484
C. B. & Q.—R. O. & Atlantic R. R.	1.966	\$ 8,308	\$ 16,282.788
C. B. & Q.—H. & A. R. R.	5.244	8,308	43,567.152
C. B. & Q.—K. C., St. J. & C. B. R. R.	8.280	8,308	68,790.240
C. G. W.—M. C. & Ft. D. R. R.—Main	28.373	6,588	186,521.324
C. M. St. P. & Pacific—Iowa Division	20.550	7,607	156,510.850
C. N. W.—Main Line	19.060	9,264	176,571.840
C. R. I. & P.—Iowa Division	45.110	7,443	335,703.780
C. R. I. & P.—Harlan Branch	1.160	7,443	8,633.880
C. R. I. & P.—Carson Branch	17.720	7,443	131,964.390
Dubuque & Sioux City—Omaha Division	19.720	7,706	152,737.120
Omaha Bridge & Terminal Railway	.500	20,610	10,305.000
Union Pacific Railway	2.080	93,877	195,364.160
Union Pacific Railway—Union Avenue	1.720	90,871	156,298.440
Wabash Railway—Omaha & St. Louis	11.220	5,283	59,328.000
Poweshiek	96.820		\$ 630,242.920
C. N. W.—Ottumwa, C. F. & St. P. Br.	27.220	\$ 9,264	\$ 252,358.720
C. R. I. & P.—Iowa Division	25.000	7,443	191,110.670
C. R. I. & P.—Montezuma Branch	6.770	7,443	50,399.110
M. & St. L.—Northwood to Albia	22.810	4,515	102,828.650
M. & St. L.—New Sharon to Newton	.080	4,515	361.200
M. & St. L.—G. M. Jet. to Montezuma	12.640	4,515	57,084.600
Ringgold	79.809		\$ 621,946.892
C. B. & Q.—L. M. A. & S. W. R. R.	28.642	\$ 8,308	\$ 237,967.736
C. B. & Q.—H. & S. R. R.	27.368	8,308	228,542.544
C. G. W.—Southern Division	23.809	6,588	157,446.612
Sac	107.630		\$ 934,678.000
C. M. St. P. & Pacific—D. M. Division	19.150	\$ 7,507	\$ 143,759.050
C. N. W.—Maple River Branch	54.020	9,264	500,441.280
C. N. W.—Boyer Valley Branch	6.820	9,264	63,273.120
C. N. W.—Toledo & N. W. Branch	8.570	9,264	79,392.480
Dubuque & Sioux City—Omaha Division	18.960	7,706	147,812.160



TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Scott	145.040		\$ 974,529,220
C., M., St. P. & Pacific—Davenport & N. W.	25.290	7,507	189,853,050
C., M., St. P. & P.—Maquoketa Branch	7.800	7,507	58,554,000
C., M., St. P. & Pacific—Muscatine Branch	1.990	7,507	14,968,500
C., R. I. & P.—Iowa Division	13.760	7,443	102,415,680
C., R. I. & P.—Southwestern Division	12.090	7,443	89,985,870
C., R. I. & P.—Cedar Rapids & Clinton	25.490	7,443	189,723,070
C., R. I. & P.—Davenport, Iowa & Dakota	2.770	7,443	20,617,119
Clinton, Davenport & Muscatine	31.950	3,500	111,710,000
Davenport, R. I. & N. W.	24.790	8,057	199,735,000
Shelby	95.814		\$ 708,030,512
Atlantic Northern	3.040	1,625	4,949,000
C. G. W.—M. C. & Fort Dodge R. R.	32.814	6,588	216,178,622
C., M., St. P. & Pacific—Iowa Division	24.070	7,507	180,693,496
C. N. W.—Iowa & Southwestern Branch	18.720	9,264	173,425,080
C., R. I. & P.—Iowa Division	6.420	7,443	47,784,000
C., R. I. & P.—Harlan Branch	10.750	7,443	80,013,250
Sioux	147.480		\$ 1,291,718,150
C., M., St. P. & Pacific—Iowa & Dakota Div.	29.080	7,507	218,303,560
C. M. St. P. & Pacific—Sioux City & Dak. Div.	16.870	7,507	126,713,840
C. N. W.—Toledo & Northwestern Branch	35.060	9,264	324,795,840
C. N. W.—Toledo & Northwestern	2.370	9,264	21,955,680
C. N. W.—Hawarden Branch	7.630	9,264	70,684,320
C., St. P., M., & O.—Main Line	22.000	13,122	289,864,960
Dubuque & Sioux City—Sioux Falls Branch	7.080	7,796	55,190,680
Great Northern Railway	27.300	6,750	184,275,000
Story	142.070		\$ 1,021,449,810
C., M., St. P. & Pacific—Iowa Division	24.660	7,507	185,122,620
C. N. W.—Main Line	24.230	9,264	224,466,720
C. N. W.—D. M. & Minneapolis Branch	25.730	9,264	238,302,720
C., R. I. & P.—St. P. & K. C. Short Line	28.600	7,443	212,869,800
Fort Dodge, Des Moines & Southern	19.320	3,750	72,450,000
M. & St. L.—Story City Branch	19.530	4,515	88,177,500
Tama	138.636		\$ 1,142,768,138
C. G. W.—Southern Division	12.626	6,588	83,180,888
C., M., St. P. & Pacific—Iowa Division	25.410	7,507	198,259,870
C. N. W.—Main Line	25.340	9,264	234,749,760
C. N. W.—Iowa, Minnesota & N. W. Branch	30.310	9,264	280,791,540
C. N. W.—Ottumwa, C. F. & St. P. Branch	1.10	9,264	1,019,640
C. N. W.—Toledo & N. W. Branch	22.140	9,264	205,304,960
C., R. I. & P.—C. R., I. F. & N. W.—Main	18.200	7,443	135,462,600
Tama & Toledo Railway	3.500	1,200	4,200,000
Taylor	60.787		\$ 495,078,516
C., B. & Q.—Creston Branch	28.068	8,308	232,600,464
C., B. & Q.—H. & S. Branch	27.000	8,308	224,316,000
C. G. W.—Southern Division	5.779	6,588	38,072,052
Union	66.039		\$ 509,786,892
C., B. & Q.—Main Line	24.779	8,308	206,563,922
C., B. & Q.—Creston Branch	10.742	8,308	89,344,236
C., B. & Q.—Creston & Northern	7.922	8,308	65,515,716
C. G. W.—Southern Div.	22.596	6,588	148,862,448
Van Buren	80.200		\$ 633,301,850
C., B. & Q.—Fort Madison Branch	14.720	8,308	122,263,700
C., B. & Q.—C. B. & K. C. R. R.	27.830	8,308	231,037,640
C., R. I. & P.—St. P. & K. C. Short Line	33.650	7,443	250,456,950
C., R. I. & P.—Keosauqua Branch	4.500	7,443	33,493,500

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Wapello	116.463		\$ 872,165,944
C., B. & Q.—Main Line	39.723	8,308	329,014,654
C., M., St. P. & Pacific—Kansas City Div.	28.690	7,507	215,150,690
C., M., St. P. & Pacific—Muscatine Line	12.870	7,507	96,622,500
C., R. I. & P.—St. P. & K. C. Short Line	25.980	7,443	192,141,140
C., R. I. & P.—Southwestern Division	7.740	7,443	57,608,820
M. & St. L.—Northwood to Albia	.010	4,515	45,150
Wabash Railway—Main Line	9.480	5,283	50,082,840
Warren	112.057		\$ 869,380,266
C., B. & Q.—A., K. & D. M. & D. M. & K. R. R.	7.696	8,308	63,928,368
C., B. & Q.—C., D. M. & S. R. R.	21.407	8,308	177,849,356
C., B. & Q.—D. M. & K. C. Railway	27.357	8,308	227,281,066
C. G. W.—Southern Division	15.787	6,588	104,004,756
C., R. I. & P.—Winteret Branch	20.180	7,443	150,199,740
C., R. I. & P.—Indianola Branch	6.330	7,443	47,114,190
C., R. I. & P.—St. P. & K. C. Short Line	15.300	7,443	112,891,900
Washington	128.479		\$ 946,076,602
C., B. & Q.—B. & W. Railway	13.875	8,308	115,278,500
C., B. & Q.—B. & N. W. Railway	13.014	8,308	108,120,812
C., M., St. P. & Pacific—Muscatine Line	26.200	7,507	196,683,400
C., R. I. & P.—Oskaloosa Division	14.260	7,443	106,137,180
C., R. I. & P.—Southwestern Division	24.110	7,443	179,450,790
C., R. I. & P.—Montezuma Branch	23.050	7,443	178,110,900
C., R. I. & P.—Iowa City & Western	1.400	7,443	10,420,200
M. & St. L.—Oskaloosa to Mississippi River	11.690	4,515	52,780,360
Wayne	94.143		\$ 793,455,194
C., B. & Q.—Chariton Branch	6.893	8,308	57,267,044
C., B. & Q.—K. & W. R. R.	29.860	8,308	248,076,680
C., M., St. P. & Pacific—Kansas City Division	14.960	7,507	112,304,790
C., R. I. & P.—Southwestern Division	27.820	7,443	207,064,560
C., R. I. & P.—St. P. & K. C. Short Line	14.610	7,443	108,742,220
Webster	231.762		\$ 1,349,144,606
C. G. W.—M. C. & Ft. Dodge—Main Line	27.731	6,588	182,691,828
C. G. W.—Lehigh Branch	15.751	6,588	103,767,588
C. N. W.—Toledo & N. W. Branch	25.960	9,264	240,496,440
C., R. I. & P.—Gowrie & N. W.	7.410	7,443	55,152,630
Dubuque & Sioux City Railway	27.340	7,796	213,143,640
Dubuque & Sioux City—Omaha Division	5.070	7,796	39,442,130
Fort Dodge, Des Moines & Southern	54.470	3,750	204,263,500
M. & St. L.—Main Line	35.280	4,515	159,299,200
M. & St. L.—D. M. to Ruthven	31.850	4,515	143,802,700
Winnebago	58.600		\$ 505,515,110
C. N. W.—Iowa, Minnesota & N. W. Branch	11.430	9,264	105,887,620
C., R. I. & P.—Forest City Branch	21.200	7,443	157,802,160
C., R. I. & P.—Lakota Division	4.020	7,443	29,919,560
M. & St. L.—Main Line	20.950	4,515	94,769,850
Winnebuck	83.050		\$ 621,914,690
C., M., St. P. & Pacific—Iowa & Dakota Div.	29.750	7,507	223,333,250
C., M., St. P. & Pacific—Davenport & N. W.	2.470	7,507	18,542,290
C., M., St. P. & Pacific—Iowa & Minnesota	17.230	7,507	129,345,610
C., M., St. P. & Pacific—Decorah Branch	9.510	7,507	71,391,970
C., R. I. & P.—Decorah Branch	22.970	7,443	170,965,710
C., R. I. & P.—Postville Branch	1.130	7,443	8,399,160

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile		Total Taxable Value
		State	Local	
Worth	147,419	\$ 1,249,710,960	\$ 200,000,000	\$ 1,449,710,960
G. M., St. P. & Pacific—St. Louis City Branch	31,960	7,507	200,000	7,707
C. M., St. P. & Pacific—St. Louis City Branch	5,220	7,507	41,485,400	48,992,400
C. M., St. P. & Pacific—St. Louis City Branch	22,220	9,294	206,775,400	228,995,400
C. N. W.—St. Louis City & Pacific Branch	48,210	9,294	448,885,440	497,095,440
C. N. W.—St. Louis City & Pacific Branch	6,400	12,122	77,711,200	84,111,200
D. & G. W.—St. Louis City Branch	25,010	7,259	182,225,200	207,235,200
Dubuque & Sioux City—Omaha Branch	6,850	8,000	54,800,000	61,650,000
Great Northern Railway	789	12,000	9,468,000	10,257,000
Sioux City Terminal Co.	2,000	12,000	24,000,000	26,000,000
Worth	69,457	\$ 485,900,116	\$ 84,726,226	\$ 570,626,342
C. G. W.—M. C. & Ft. Dodge—Main	16,657	6,588	109,726,226	126,383,226
C. G. W.—St. P. & Pacific—Aurora Branch	11,280	7,507	84,726,226	96,002,452
C. N. W.—St. P. & Pacific—Aurora Branch	11,280	7,507	84,726,226	96,002,452
C. N. W.—St. P. & Pacific—Aurora Branch	6,790	7,443	50,267,900	57,057,900
C. N. W.—St. P. & Pacific—Aurora Branch	3,340	4,515	15,058,500	18,398,500
M. & St. L.—Main Line	13,200	4,515	59,598,000	72,798,000
M. & St. L.—Northwood to Albia	13,200	4,515	59,598,000	72,798,000
Weight	120,188	\$ 927,827,774	\$ 169,210,486	\$ 1,097,038,260
C. G. W.—M. C. & Ft. Dodge—Main Line	23,436	6,588	154,210,486	177,640,972
C. G. W.—Oswego—Clinton Branch	12,922	6,588	85,282,000	98,264,000
C. N. W.—Oswego & N. W. Branch	22,820	9,294	212,000,000	234,820,000
C. N. W.—Oswego & N. W. Branch	28,120	7,443	209,000,000	237,120,000
C. N. W.—Oswego & N. W. Branch	16,500	7,443	122,910,000	139,410,000
C. R. I. & P.—Pope, City Branch	16,500	4,515	74,505,000	91,010,000
M. & St. L.—Algonon Branch	16,500	4,515	74,505,000	91,010,000
Totals	10,501,696	\$ 77,000,007,712	\$ 14,500,000,000	\$ 91,500,007,712

TABLE NO. 5—RAILWAY EARNINGS AND TAXES  
Abstract of Reports of Railway Companies for the Year Ended December 31, 1927.

Name of Road	Miles Main Track in Iowa Reported for Taxation Purposes	Railway Operating Revenues for Iowa		Railway Operating Expenses for Iowa		Net Revenue or Loss from Railway Operations in Iowa				State and Local Taxes Paid in Iowa in 1927 on Operating Property
		Total	Per Mile	Total	Per Mile	Net Revenue		Net Loss		
						Total	Per Mile	Total	Per Mile	
Atchison, Topeka & Santa Fe Ry.	19,890	\$ 1,066,556	\$ 78,701	\$ 1,510,833	\$ 75,050	\$ 55,723	\$ 2,862			\$ 467,592
Atlantic Northern Railway Co.	17,070	35,576	2,072	36,543	2,141			\$ 1,167	\$ 68	2,156
Burlington, Muscatine & Northwestern Railway Company	5,500	42,050	7,809	33,651	6,118	9,299	1,691			1,082,783
*Chicago, Burlington & Quincy Ry.	1,865,143	17,539,715	12,848	14,744,875	10,801	2,794,840	2,047			460,070
Chicago Great Western Ry.	769,176	12,653,976	16,451	11,833,602	14,735	1,320,374	1,717			1,207,696
Chicago, Milwaukee, St. P. & Pac. Ry.	1,855,120	28,182,506	15,192	22,716,017	12,245	5,466,489	2,947			1,348,596
Chicago & North Western Railway	1,619,030	31,872,691	19,686	24,408,336	15,070	7,464,355	4,610			1,443,697
Chicago, Rock Island & Pacific Ry.	2,171,091	28,388,381	13,070	22,599,483	10,767	6,088,898	2,808			81,533
Chicago, St. Paul, M. & O. Ry.	74,326	2,337,475	31,542	1,893,289	1,929	12,082				1,000
Davenport, R. I. & N. W. Ry.	33,310	Included in reports of C. B. & Q. R. R. Co. and C. M. & St. P. & P. Ry. Co.								\$ 73,929
Des Moines Terminal Co.	580	Leased and operated by C. & G. W. Ry. and the C., B. & Q. Ry. Co.								1,000
Des Moines Union Ry.	4,020	All revenues and expenses transferred to C. M. & St. P. & P. R. R. Co. and W. Ry.								
Illinois Central operating the Dubuque & Sioux City R. R.	716,410	10,306,525	14,386	10,183,010	14,173	133,515	214			495,775
Dunleith & Dubuque Bridge Co.	1,010	Operated by the Ill. Cent. in connection with the D. & S. C. Ry.								30,000
Great Northern Ry.	77,800	912,330	11,718	735,102	9,441	177,228	2,370			\$ 163,843
Iowa Transfer Ry. (Electrified Jan. 1, 1926)	210	Operating expenses and taxes paid by tenant lines								\$ 1,464
Manchester & Onida Ry.	8,028	32,185	4,086	20,582	2,564	11,603	1,445			1,276
Minneapolis & St. Louis Railroad	789,740	6,448,733	8,159	6,250,310	7,914	190,423	245			337,043
Omaha Bridge and Terminal Ry.	500	Operated by the Illinois Central Railway Co.								10,300
Sioux City Bridge Co.	789	Leased to C., St. P. & M. O. Ry. Co. and C., B. & Q. Ry. Co.								11,221
Sioux City Terminal Ry.	2,050	258,400	126,048	218,755	104,371	44,846	21,778			3,444
Tabor & Northern Ry.	8,736	39,688	4,509	32,287	3,581	6,402	798			1,138
Union Pacific Ry.	3,800	165,443	43,537	228,640	60,169			63,198	16,631	\$ 86,954
Wabash Railroad	302,750	1,447,502	7,139	1,081,726	9,774			594,220	2,635	\$ 107,603
State Totals and Averages	9,748,076	\$ 142,004,831	\$ 14,588	\$ 113,119,484	\$ 12,117	\$ 24,085,348	\$ 2,471			\$ 6,982,234

Note—Only mileage reported to Executive Council for taxation purposes is used in computing the above per mile revenues and expenses.

\*Accrued.

\*In addition to the above the C., B. & Q. Ry. Co. reported earnings \$176,163 and expenses of \$233,121 over mileage of D., R. I. & N. W. Ry. \$28,586, taxes paid.

TABLE NO. 5—RAILWAY EARNINGS AND TAXES—Continued

INTERURBAN LINES										
Cedar Rapids & Iowa City Ry. Co.	44,406	651,662	14,647	515,216	11,583	136,246	3,065			24,664
*Cedar Rapids & Marion City Ry. Co.	21,940	401,971	15,321	308,301	14,022	98,070	4,209			29,341
Charles City Western Ry. Co.	21,330	115,560	5,430	70,497	3,587	39,663	1,834			5,382
Clinton, Davenport & Muscatine Ry.	58,320	304,309	5,218	282,253	4,840	30,229	346			15,891
Des Moines & Central Iowa Ry.	59,720	421,594	7,060	454,294	7,618			23,230	558	22,900
*Des Moines City Ry. Co.	3,510	87,682	28,425	89,527	17,782	218,155	4,843			67,485
Ft. Dodge, D. M. & Southern R. B. Co.	146,280	1,532,966	10,811	1,210,563	8,276	573,294	2,546			69,000
Iowa Southern Utilities Co.	30,480	121,852	3,998	117,295	3,848	4,527	149			9,732
Mason City & Clear Lake Ry.	15,530	157,800	10,129	118,846	7,633	38,454	2,476			6,823
Tama & Toledo Railroad Co.	3,500	14,118	4,034	15,111	4,518			1,093	454	1,068
Waterloo, Cedar Falls & Northern	108,120	980,910	9,072	834,009	7,714	145,901	1,359			40,183
State Totals and Averages	513,610	4,889,914	9,423	4,006,311	7,794	884,776	1,625			231,359

\*Including branch lines in the city of Cedar Rapids.  
\*Estimated.

TABLE NO. 6—RAILROAD BUSINESS  
Abstract of Reports of Railway Companies for Entire System for the Year Ended December 31, 1927.

Name of Road	Miles of Main Track Operated	Gross Revenues for System		Operating Expenses for System		Net Revenue for System		Taxes Paid in 1927
		Total	Per Mile	Total	Per Mile	Total	Per Mile	
Aetehison, Topeka & Santa Fe Ry.	9,428,140	\$ 206,206,029	\$ 21,881	\$ 142,754,973	\$ 15,141	\$ 63,638,056	\$ 6,739	\$17,856,039
Chicago, Burlington & Quincy Ry.	9,013,350	156,330,454	17,333	116,500,556	12,925	39,819,898	4,418	11,676,578
Chicago Great Western Railway	1,406,786	24,620,413	17,501	21,582,662	15,342	3,037,751	2,159	1,065,427
Chicago, Milwaukee, St. Paul & Pacific Ry.	10,117,110	162,942,819	16,106	133,506,698	13,196	29,436,821	2,910	8,392,283
Chicago & North Western Railway	8,339,240	150,123,960	17,896	116,994,267	13,946	33,138,693	3,950	9,783,897
Chicago, Rock Island, & Pacific Railway	7,130,640	132,927,925	18,663	98,270,643	13,801	34,657,282	4,867	7,165,111
Chicago, St. Paul, M. & O. Railway	1,676,710	29,847,105	16,012	21,800,245	13,092	5,046,860	3,010	1,442,030
Illinois Central operating Dubuque & Slouax City Railway	4,712,880	158,962,064	33,727	123,324,322	26,167	35,627,832	7,560	10,348,888
Great Northern Railway	7,759,790	117,994,005	15,194	78,305,579	10,098	39,548,426	5,097	9,016,049
Minneapolis & St. Louis Railway	1,513,690	14,413,217	9,523	12,842,315	8,485	1,570,002	1,038	709,545
Union Pacific Railway	3,626,090	113,383,669	30,677	73,235,234	19,814	40,148,375	10,862	8,672,519
Wabash Railway	2,107,040	67,168,154	31,849	51,579,147	24,885	15,739,007	7,465	2,787,626
Totals and Averages	66,941,306	\$1,381,846,654	\$ 19,836	\$ 900,545,863	\$ 14,797	\$ 341,800,791	\$ 5,099	\$ 88,075,971

\*Accrued.

TABLE NO. 7—REPORT BY YEARS

Comparative Statement of Taxable Valuations of Railroad Property, Revenues and Taxes Reported in the State of Iowa for the Years 1889 to 1928 inclusive.

Date Reported	Miles of Road Reported for Taxation Purposes	Taxable Value		Gross Operating Revenues		Net Revenue or Loss				Taxes Paid
		Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile	
1889	\$ 398,000	\$ 43,271,008	\$ 5,214	\$ 36,385,664	\$ 4,390	\$ 9,515,947	\$ 1,147			\$ 1,194,667.00
1890	\$ 200,000	\$ 42,508,800	\$ 5,189	\$ 37,462,779	\$ 4,536	\$ 11,885,600	\$ 1,439			\$ 1,302,582.00
1891	\$ 377,000	\$ 44,508,606	\$ 5,319	\$ 37,689,533	\$ 4,522	\$ 10,986,373	\$ 1,312			\$ 1,245,544.00
1892	\$ 403,000	\$ 44,696,157	\$ 5,316	\$ 44,416,488	\$ 4,810	\$ 12,625,800	\$ 1,599			\$ 1,346,234.00
1893	\$ 478,000	\$ 44,969,784	\$ 5,299	\$ 44,284,033	\$ 5,233	\$ 12,736,553	\$ 1,599			\$ 1,322,338.00
1894	\$ 477,000	\$ 44,573,686	\$ 5,292	\$ 42,634,972	\$ 5,029	\$ 12,467,698	\$ 1,470			\$ 1,408,785.00
1895	\$ 481,000	\$ 44,276,542	\$ 5,282	\$ 38,874,444	\$ 4,220	\$ 10,365,390	\$ 1,223			\$ 1,355,625.00
1896	\$ 487,000	\$ 44,381,211	\$ 5,299	\$ 37,633,442	\$ 4,498	\$ 12,575,952	\$ 1,481			\$ 1,377,678.00
1897	\$ 541,000	\$ 44,378,916	\$ 5,282	\$ 39,622,290	\$ 4,671	\$ 13,420,598	\$ 1,465			\$ 1,382,564.00
1898	\$ 474,000	\$ 44,388,782	\$ 5,244	\$ 41,385,003	\$ 4,877	\$ 13,403,424	\$ 1,582			\$ 1,383,908.00
1899	\$ 518,000	\$ 44,550,129	\$ 5,230	\$ 46,202,903	\$ 5,424	\$ 15,532,068	\$ 1,823			\$ 1,404,631.00
1900	\$ 220,000	\$ 46,008,510	\$ 4,981	\$ 49,549,679	\$ 5,364	\$ 15,566,967	\$ 1,985			\$ 1,424,124.00
1901	\$ 336,000	\$ 47,071,358	\$ 5,042	\$ 53,354,317	\$ 5,607	\$ 15,094,072	\$ 1,616			\$ 1,509,370.00
1902	\$ 414,000	\$ 51,307,950	\$ 5,449	\$ 56,079,943	\$ 6,013	\$ 16,460,975	\$ 1,740			\$ 1,563,492.87
1903	\$ 725,8173	\$ 60,541,513	\$ 5,814	\$ 66,466,305	\$ 5,955	\$ 17,124,192	\$ 1,807			\$ 1,623,496.46
1904	\$ 709,6363	\$ 57,535,160	\$ 5,821	\$ 58,466,340	\$ 6,019	\$ 15,076,163	\$ 1,552			\$ 1,874,419.17
1905	\$ 709,2283	\$ 58,100,189	\$ 5,937	\$ 57,396,848	\$ 5,857	\$ 15,345,574	\$ 1,560			\$ 2,141,863.83
1906	\$ 827,0003	\$ 63,337,196	\$ 6,343	\$ 62,792,307	\$ 6,403	\$ 19,258,506	\$ 1,964			\$ 2,089,531.74
1907	\$ 824,2303	\$ 63,334,120	\$ 6,447	\$ 69,791,348	\$ 7,114	\$ 21,890,793	\$ 2,293			\$ 2,211,625.18
1908	\$ 876,8200	\$ 63,457,616	\$ 6,425	\$ 73,354,317	\$ 7,451	\$ 25,094,072	\$ 2,416			\$ 2,315,747.68
1909	\$ 878,7300	\$ 63,663,895	\$ 6,445	\$ 67,767,032	\$ 6,870	\$ 17,309,211	\$ 1,819			\$ 2,412,724.79
1910	\$ 794,2570	\$ 63,729,447	\$ 6,506	\$ 72,169,276	\$ 7,378	\$ 16,144,593	\$ 1,661			\$ 2,505,375.51
1911	\$ 808,2290	\$ 65,824,482	\$ 6,678	\$ 78,444,295	\$ 7,969	\$ 15,028,007	\$ 1,520			\$ 2,627,509.25
1912	\$ 868,9620	\$ 65,361,446	\$ 6,671	\$ 77,984,583	\$ 7,913	\$ 16,986,590	\$ 1,734			\$ 2,721,391.95
1913	\$ 946,1810	\$ 78,599,293	\$ 7,879	\$ 81,607,071	\$ 8,325	\$ 17,282,849	\$ 1,761			\$ 2,825,498.00
1914	\$ 973,2310	\$ 78,669,112	\$ 7,868	\$ 87,515,833	\$ 8,319	\$ 20,663,997	\$ 2,075			\$ 3,138,694.40
1915	\$ 938,4560	\$ 78,890,376	\$ 7,975	\$ 89,359,216	\$ 8,922	\$ 22,092,491	\$ 2,310			\$ 3,596,436.26
1916	\$ 10,029,3830	\$ 78,865,598	\$ 7,863	\$ 89,055,425	\$ 8,879	\$ 22,672,467	\$ 2,391			\$ 3,654,123.00
1917	\$ 980,8000	\$ 78,701,879	\$ 7,880	\$ 93,813,353	\$ 10,001	\$ 27,445,263	\$ 2,750			\$ 3,948,090.00
1918	\$ 911,8170	\$ 78,725,362	\$ 7,943	\$ 104,606,690	\$ 10,354	\$ 22,079,000	\$ 2,227			\$ 4,271,351.00
1919	\$ 896,8870	\$ 78,554,672	\$ 7,938	\$ 119,315,480	\$ 12,057	\$ 4,407,361	\$ 445			\$ 4,694,690.00
1920	\$ 843,9650	\$ 78,521,046	\$ 7,977	\$ 136,209,798	\$ 13,838	\$ 6,681,273	\$ 679			\$ 4,962,946.40
1921	\$ 842,0000	\$ 79,354,003	\$ 8,663	\$ 109,108,927	\$ 16,175			\$ 9,287,224	\$ 954	\$ 5,696,407.05

36 TAXABLE VALUATION OF RAILROAD PROPERTY 37

TABLE NO. 7—REPORT BY YEARS—Continued  
Comparative Statement of Taxable Valuations of Railroad Property, Revenues and Taxes Reported in the State of Iowa for the Years 1889 to 1928 Inclusive.

Date Reported	Miles for Road Use, Including Taxation Purposes		Taxable Value		Gross Operating Revenues		Net Revenue or Loss		Taxes Paid
	Total	Per Mile	Total	Per Mile	Total	Per Mile	Total	Per Mile	
1892	9,847,918	78,015,407	8,654	146,729,188	15,102	9,689,693	899	6,999,998.00	6,979,998.00
1893	9,847,918	78,015,407	7,696	158,599,041	15,526	10,941,352	1,139	6,849,703.00	6,849,703.00
1924	9,826,207	78,070,491	7,743	144,000,421	14,649	21,942,885	2,231	6,070,210.00	6,069,669.00
1895	9,826,207	76,262,178	7,792	139,298,209	14,399	23,953,543	2,454	6,069,669.00	6,069,669.00
1896	9,769,099	75,468,959	7,750	146,162,169	14,675	24,690,876	2,521	6,015,607.00	6,015,607.00
1897	9,755,419	75,883,900	7,656	142,204,831	14,588	24,680,348	2,477	6,082,234.00	6,082,234.00
1898	9,748,476	74,620,852							

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 of the second Monday in March of the respective years named in the left hand column. The items, "miles of road" and "operating revenue," 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, *s. c.*, the taxes reported in 1906 were levied on 9,759,099 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. This is 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 July, 1928, under the provisions of Chapter 173, Sections 1123, 1124, 1125, Code 1927.

CLASS "A" RAILROADS

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

CLASS "B" RAILROADS

Iowa Southern Utilities Company.

CLASS "C" RAILROADS

Atlantic Northern Railway.  
Burlington, Muscatine & Northwestern Railway.  
Des Moines Terminal Railway.  
Manchester & Oneida Railway Company.  
Sioux City Terminal Railway.  
Tabor & Northern Railway Company.  
Norx—Davenport R. I. & N. W. Ry.—No revenues reported to the Executive Council whereby this company may be classified. Operated by the C. B. & Q. R. R. and C. M. St. P. & Pacific R. R.

## TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 9—AMERICAN RAILWAY EXPRESS COMPANY

Statement of Taxable Value of Express Property as Fixed by the Executive Council, July, 1928.

Counties	Mileage	Aggregate Taxable Value
Adair	37,314	\$ 1,116.42
Adams	29,862	892.38
Allamakee	64,870	1,944.06
Apolakook	148,800	4,464.58
Arundel	34,686	1,060.58
Benton	101,878	3,056.34
Black Hawk	153,622	4,608.66
Bocoe	152,970	4,587.30
Bremser	93,217	2,796.51
Buchanan	79,559	2,387.25
Buena Vista	146,628	4,398.81
Butler	96,979	2,909.35
Calhoun	104,883	3,146.49
Carroll	119,226	3,576.78
Cass	71,102	2,133.06
Cedar	68,590	2,057.00
Cerro Gordo	144,704	4,341.71
Cherokee	37,210	1,116.30
Chickasaw	28,866	870.98
Clarke	65,420	1,962.60
Clay	110,150	3,304.20
Clayton	102,329	3,069.38
Clinton	177,770	5,333.10
Crawford	150,005	4,500.16
Dallas	123,500	3,705.00
Davis	65,459	1,963.26
Decatur	96,715	2,901.25
Delaware	109,092	3,272.75
Des Moines	61,256	1,837.88
Dickinson	60,630	1,818.90
Dubuque	122,790	3,683.40
Emmet	73,949	2,218.38
Fayette	132,211	3,966.33
Floyd	64,240	1,927.20
Franklin	109,329	3,279.11
Fremont	69,976	2,099.28
Greene	75,390	2,261.70
Grundy	65,492	1,964.76
Guthrie	70,943	2,129.29
Hamilton	81,590	2,447.70
Hancock	108,320	3,249.60
Hardin	145,890	4,376.70
Harrison	114,229	3,426.87
Henry	75,003	2,250.09
Howard	38,061	1,171.82
Humboldt	88,970	2,669.38
Ida	40,380	1,211.40
Iowa	37,850	1,135.50
Jackson	89,770	2,693.10
Jasper	130,692	3,920.76
Jefferson	87,580	2,627.40
Johnson	91,439	2,743.38
Jones	95,800	2,874.00
Keokuk	153,943	4,618.29
Kossuth	144,360	4,330.80
Lee	119,806	3,594.18
Lee	126,190	3,785.70
Linn	75,988	2,279.64
Louis	69,292	2,077.76
Lucas	130,416	3,912.48
Lyon	81,215	2,436.45
Madison	135,154	4,054.62
Madison	122,567	3,676.97
Marion	138,114	4,143.42
Marshall	99,737	2,992.11
Mills	74,852	2,245.56
Mitchell	113,700	3,411.00
Monroe	113,067	3,391.01
Moore	113,067	3,391.01
Montgomery	48,477	1,454.31

## TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 9—Continued.

Counties	Mileage	Aggregate Taxable Value
Muscatine	115,510	3,465.30
O'Brien	96,225	2,886.75
Osceola	57,380	1,721.40
Pager	101,322	3,039.66
Palo Alto	75,980	2,279.40
Plymouth	113,120	3,393.60
Pocahontas	61,980	1,859.40
Polk	258,079	7,742.19
Pottawattami	188,760	5,662.80
Poweshok	96,220	2,886.60
Ringgold	79,809	2,394.27
Sac	107,238	3,217.14
Scott	113,080	3,392.40
Shelby	35,814	1,074.42
Sioux	147,480	4,424.40
Tama	143,020	4,290.60
Story	128,628	3,858.84
Tama	60,787	1,823.61
Taylor	66,022	1,980.66
Union	80,300	2,409.00
Van Buren	116,463	3,493.89
Wapello	115,057	3,451.71
Warren	128,479	3,854.37
Washington	94,143	2,824.29
Wayne	218,382	6,551.46
Webster	28,000	840.00
Winnebago	83,600	2,508.00
Winneshiek	144,620	4,338.60
Woodbury	63,417	1,902.51
Worth	130,188	3,905.64
Wright	130,188	3,905.64
Totals	10,079,212	\$ 302,276.28

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

TABLE NO. 10—EQUIPMENT CARS

Assessment of Equipment Car Companies and Amount of Tax Assessed  
Against Said Companies by the Executive Council, July, 1928,  
at 101.258 Mills on the Dollar of Taxable Property.

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Acme Petroleum Co., 624 S. Michigan Ave., Chicago, Illinois	3,400.00	850.00	85.00
Akin Gasoline Co., Tulsa, Oklahoma, now Ohio Tank Car Co., Marietta, Ohio	1,240.00	310.00	31.40
American Lined Co., 297 Fourth Avenue, New York City, N. Y.	8,592.00	2,148.00	217.56
American Refrigerator Transit Co., Missouri Pacific Bldg., St. Louis, Mo.	28,500.00	7,125.00	721.45
American Tank Line of the Grasselli Chemical Co., Cleveland, Ohio	11,200.00	2,800.00	283.50
American Tar Products Co., Union Trust Bldg., Pittsburgh, Pa.	6,160.00	1,540.00	155.92
Ankeney Lined Manufacturing Co., Des Moines, Iowa	1,304.00	326.00	33.00
Archer & Daniels Midland Lined Despatch, P. O. Box 2978, Minneapolis, Minnesota	16,000.00	4,000.00	405.00
Armour & Company, Chicago, Illinois	159,000.00	39,750.00	4,025.00
Arms-Yager Railway Car Co., 410 N. Michigan Avenue, Chicago, Illinois	1,384.00	346.00	35.00
Atlas Powder Co., Wilmington, Delaware	1,552.00	388.00	39.25
Barber Asphalt Co., 1600 Arch St., Philadelphia, Pa.	144.00	36.00	3.66
Barnsdall Refineries, Inc., Petroleum Bldg., Tulsa, Oklahoma	37,304.00	9,326.00	944.25
Barrett Co., 40 Rector St., New York City, N. Y.	11,960.00	2,990.00	302.75
Bell Oil & Gas Co., P. O. Box 1899, Tulsa, Oklahoma	757.00	189.25	19.15
Bogalusa Turpentine Co., Bogalusa, La.	168.00	42.00	4.25
Bolene Refining Co., Enid, Oklahoma	25,300.00	6,300.00	637.90
British American Oil Co., Royal Bank Bldg., Toronto, Canada	10,400.00	2,600.00	263.55
Burlington Refrigerator Express Co., Munsey Building, Washington, D. C.	10,800.00	2,700.00	273.40
California Dispatch Line, 216 Pine St., San Francisco, California	605.00	151.25	15.30
Callahan, A. P. & Co., 2407 S. LaSalle St., Chicago, Ill.	310.00	77.50	7.86
Central Commercial Co., 322 S. Michigan Ave., Chicago, Ill.	9,064.00	2,266.00	229.45
Chestnut & Smith Corporation, Tulsa, Okla.	8,000.00	2,000.00	202.50
Chicago, New York & Boston Refrigerator Co., 166 West Jackson Blvd., Chicago, Ill.	9,330.00	2,332.50	236.20
Chicago Tank Car Co., Chicago, Ill.	1,912.00	478.00	48.40
Chickasha Cotton Oil Co., Chickasha, Okla.	1,448.00	362.00	36.65
Clark, H. E., Box 781, Tulsa, Okla.	42.00	10.50	1.05
Colorado Fuel & Iron Co., Boston Bldg., Denver, Colo.	44.00	11.00	1.10
Columbian Gasoline Corporation, 45 East 42nd St., New York City, N. Y.	576.00	219.00	22.15
Columbian Naval Stores Co., Savannah, Ga.	70.00	17.50	1.75
Commercial Car Line, 308 S. La Salle St., Chicago, Ill.	3,704.00	926.00	93.75
Commercial Solvents Corporation, 17 East 42nd Street, New York City, N. Y.	416.00	104.00	10.50
Conley Tank Car Co., Oliver Bldg., Pittsburgh, Pa.	11,200.00	2,800.00	283.50
Continental Oil Co., Continental Oil Bldg., Denver, Colorado	9,808.00	2,452.00	248.30
Continental Tank Car Co., Tulsa, Oklahoma	24,800.00	6,200.00	627.80
Cook Paint & Varnish Co., Kansas City, Mo.	96.00	24.00	2.43
Cosden & Co., Tulsa, Oklahoma	182,400.00	45,600.00	4,617.35
Crown Central Petroleum Corporation, Houston, Texas	1,600.00	400.00	40.50
Crystal Car Line, 323 N. Michigan Ave., Chicago, Ill.	424.00	106.00	10.70
Crystal Oil Refining Corporation, Commercial Bank Bldg., Shreveport, La.	12,000.00	3,000.00	302.73
Cudaby Packing Co., 111 W. Monroe St., Chicago, Ill.	91,200.00	22,800.00	2,308.65
Cushing Refining & Gasoline Co., Cushing, Oklahoma	7,560.00	1,890.00	191.35
Darling & Co., 4301 S. Ashland Ave., Chicago, Illinois	280.00	70.00	7.10
Davies, William Co., Inc., 4119 S. Union Ave., Chicago, Illinois	40.00	10.00	1.00
Decker, Jacob E. & Sons, Mason City, Iowa	9,932.00	2,483.00	251.40
Deepwater Oil Refineries, 832 First National Bank Bldg., Houston, Texas	664.00	166.00	16.80
De Soto Gasoline Co., P. O. Box 1791, Houston Texas	424.00	106.00	10.75

TABLE 10—Continued.

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Dewey Portland Cement Co., Kansas City, Mo.	320.00	84.75	8.60
Diamond Alkali Co., 511 Wood St., Pittsburgh, Pa.	96.00	24.00	2.45
Dold Refrigerator Car Line, 745 William St., Buffalo, N. Y.	13,914.00	3,478.50	359.45
Eagle Gasoline Co., 229 Kennedy Bldg., Tulsa, Okla.	492.00	123.00	12.45
E. I. du Pont de Nemours & Co., Wilmington, Delaware	1,880.00	470.00	47.60
El Dorado Refining Co., El Dorado, Kansas	14,860.00	3,640.00	368.00
Elm Oil Company, 624 South Chycenne, Tulsa, Okla.	43.00	10.75	1.10
Emblent Refining Co., Emblent, Pa.	480.00	120.00	12.15
Empire Oil & Refining Co., Bartlesville, Oklahoma	99,300.00	24,800.00	2,511.30
Fleischmann Transportation Co., 609 Washington Street, New York City, N. Y.	2,112.00	528.00	53.45
Ford Motor Co., Forlson, Michigan	125.00	31.25	3.25
Franklin Creek Refining Corporation, 114 Fifth Ave., New York City, N. Y.	76.00	19.00	1.90
Freedom Oil Works Co., Freedom, Pa.	704.00	176.00	17.80
Frontier Manufacturing Co., North Tonawanda, New York	528.00	132.00	13.35
Fruit Growers Express, Washington, D. C.	75,656.00	18,914.00	1,915.20
Galena Signal Oil, Petroleum Bldg., Houston, Texas	1,800.00	450.00	45.50
General Chemical Co., 40 Rector Street, New York City, New York	1,400.00	350.00	35.45
Gillespie, L. C. & Sons, 3 Fletcher Street, New York City, N. Y.	2,880.00	720.00	72.90
Gillean Co., Inc., New Orleans, La.	287.00	71.75	7.25
Gilliland Oil Co., P. O. Box 2045, Tulsa, Oklahoma	66.00	16.50	1.65
Globe Oil & Refining Co., Blackwell, Okla.	7,048.00	1,762.00	178.40
Goodrich, William O., Co., Milwaukee, Wis.	192.00	48.00	4.85
Grace, J. H., 20 West Jackson Blvd., Chicago, Ill.	489.00	120.00	12.15
Grace, W. R., 332 Pine Street, San Francisco, Calif.	4,325.00	1,081.25	109.50
Grand Belt Mills Co., South St. Joseph, Mo.	42.00	10.50	1.05
Gulf Refining Co., Frick Bldg., Annex, Pittsburgh, Pa.	8,709.00	2,177.25	220.45
Haffner-Thrall Car Co., 149 S. Dearborn St., Chicago, Ill.	292.00	73.00	7.40
H. H. C. Equipment Co., Enid, Okla.	26,800.00	6,700.00	673.80
Haskins Brothers, Inc., Sioux City, Iowa	627.6	69.25	7.00
Helix, H. J. Co., Pittsburgh, Pa.	4,576.00	1,144.00	115.85
Henaghan & Hanson, Inc., Sistersville, W. Va.	312.00	53.00	5.35
Hercules Powder Co., Wilmington, Delaware	802.00	200.50	21.05
Hooker Electrochemical Co., 25 Pine Street, New York, N. Y.	1,240.00	310.00	31.40
Hormel, George A. & Co., Austin, Minn.	7,496.00	1,874.00	189.75
Howard, Oscar R., Tulsa, Okla.	4,000.00	1,000.00	101.25
Hudinger, J. O. Brothers, Kookuk, Iowa	886.00	214.00	21.65
Humble Oil & Refining Co., Houston, Texas	768.00	192.00	19.45
Illinois Oil Co., Rock Island, Ill.	20,400.00	5,100.00	516.40
Imperial Oil, Limited, 445 Christina Street, South Sarnia, Ontario	800.00	200.00	20.25
Imperial Refining Co., Tulsa, Okla.	43,824.00	10,956.00	1,109.40
Independent Oil & Gas Co., Tulsa, Okla.	20,969.00	5,240.00	530.80
Indian Refining Co., Inc., Lawrenceville, Ill.	225.00	56.25	5.75
Interstate Packing Co., Winona, Minn.	6,212.00	1,554.00	157.35
Interstate Tank Car Corporation, 45 Produce Exchange Bldg., New York	135.00	33.75	3.40
Iowa Packing Co., Des Moines, Iowa	592.00	148.00	15.00
Johnson Oil Refining Co., 208 S. La Salle Street, Chicago, Ill.	1,500.00	375.00	37.95
Kansas City Structural Steel Co., Kansas City, Mo.	20,816.00	7,704.00	780.15
Kansas City Equipment, Chicago, Ill.	7,640.00	1,910.00	193.40
Kendall Refining Co., Bradford, Pa.	9,920.00	2,480.00	251.10
Lemont Refining Co., 33 S. Clark Street, Chicago, Ill.	79.00	19.75	1.75
Libby, McNeill & Libby, Union Stock Yards, Chicago, Ill.	694.00	166.00	16.80
Linsin, O. E., 400 Carleton Bldg., St. Louis, Mo.	367.00	66.75	6.75
Live Poultry Transit Co., 308 W. Washington Street, Chicago, Ill.	44.00	11.00	1.10
Lubrite Refining Co., 3504 Washington Blvd., St. Louis, Mo.	13,320.00	3,330.00	337.50
Magnolia Petroleum Co., Dallas, Texas	2,406.00	601.50	60.25
Magnolia Petroleum Co., Dallas, Texas	2,640.00	660.00	66.85
Marland Refining Co., Ponca City, Okla.	15,300.00	3,800.00	384.80
Mather Stock Car, Chicago, Ill.	4,460.00	1,114.00	112.80

TABLE 10—Continued.

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Mathieson Alkali Works, Inc., 250 Park Avenue, New York, N. Y.	368.00	92.00	9.30
Mathieson & Hegele Line Co., La Salle, Ill.	1,520.00	380.00	38.43
McMan Oil & Gas Co., Tulsa, Okla.	40.00	10.00	1.00
Menasha Wooden Ware Corporation, Menasha, Wis.	900.00	225.00	22.80
Merchants Dispatch, Inc., 466 Lexington Ave., New York	49,800.00	12,450.00	1,260.53
Mexican Petroleum Corporation, 120 Broadway, New York	104.00	26.00	2.65
Mineral Point Zinc Co., R. G. Hudson, Plainfield, N. J.	1,120.00	280.00	28.33
Minnesota Lined Oil Co., Minneapolis, Minn.	504.00	126.00	12.75
National Pipe Line Co., 1401 E. 9th St., Cleveland, Ohio	22,760.00	5,690.00	576.15
National Zinc Co., Inc., 61 Broadway, New York City, N. Y.	500.00	75.00	7.60
New Orleans Refining Co., Inc., New Orleans, La.	48.00	12.00	1.20
Northern Refrigerator Co., 97 E. Wisconsin Ave., Milwaukee, Wis.	15,600.00	3,900.00	394.50
Northwestern Refrigerator Line, 19 S. LaSalle St., Chicago, Ill.	92,400.00	23,100.00	2,330.05
Ohio Valley Refining Co., St. Marys, W. Va.	447.00	111.75	11.30
Oil Creek Refining Co., Titusville, Pa.	92.00	23.00	2.30
Oil State Gasoline Co., 431 S. Cheyenne, Tulsa, Okla.	64.00	16.00	1.60
Pacific Fruit Express Co., 65 Market St., San Francisco, Calif.	541,900.00	135,450.00	13,715.40
Pan American Petroleum Co., Petroleum Securities Bldg., Los Angeles, Calif.	56.00	14.00	1.40
Pan Handle Refining Co., P. O. Box 1107, Wichita Falls, Texas	18,215.00	4,554.00	461.10
Penn Oil Products Refining Co., Warren, Pa.	288.00	59.50	6.00
Pennsylvania Tank Line Co., Lock Drawer 544, Sharon, Pa.	29,376.00	7,344.00	743.65
Pennzoil Co., Oil City, Pa.	4,000.00	1,000.00	101.25
Peoples Gas By-Products Corporation, 122 S. Michigan Ave., Chicago, Ill.	45.00	12.00	1.20
P. F. Tank Line Co., Inc., Cedar Rapids, Iowa	7,176.00	1,794.00	181.85
Philadelphia Quartz Co., 121 S. 3rd St., Philadelphia, Pa.	400.00	100.00	10.10
Phillips Petroleum Co., Bartlesville, Okla.	13,600.00	3,400.00	344.25
Pierce Pipe Line, 1709 Locust St., St. Louis, Mo.	33,304.00	8,326.00	843.00
Pittsburgh By-Product Coke Co., 800 Union Trust Bldg., Pittsburgh, Pa.	191.00	47.75	4.85
Producers & Refiners Corporation, P. O. Box 449, Independence, Kan.	16,880.00	4,220.00	427.50
Proctor & Gamble Transportation Co., Gwynne Bldg., Cincinnati, Ohio	1,040.00	260.00	26.30
Pure Oil Co., 35 East Wacker Drive, Chicago, Ill.	189,600.00	47,400.00	4,790.50
Quaker City Tank Line, 1221 Locust St., St. Louis, Mo.	29,510.00	7,375.00	747.05
Rath Packing Co., Waterloo, Iowa	18,000.00	4,500.00	455.95
Red Star Yeast & Products Co., 79-83 Buffalo St., Milwaukee, Wis.	150.00	37.50	3.80
Republic Crossiting Co., Indianapolis, Ind.	214.40	53.60	5.40
Roberts & Oake, Union Stock Yards, Chicago, Ill.	150.00	37.50	3.80
Roby Tank Line, 41 E. 43rd St., New York, N. Y.	126.00	34.00	3.45
Rock Island Refining Co., Dunean, Okla.	1,876.00	344.00	34.80
Rossville Co., Mill & Main Streets, Lawrenceburg, Ind.	54.40	13.50	1.35
Roxana Petroleum Corporation, Shell Bldg., St. Louis, Mo.	108,512.00	27,128.00	2,746.90
Sand Springs Home, Gasoline Dept., P. O. Box 277, Sand Springs, Okla.	58.00	14.50	1.45
SCO Tank Line, Inc., Canal Bank Bldg., 210 Baronne St., New Orleans, La.	136.00	34.00	3.45
Shaffer Oil & Refining Co., 309 West Adams St., Chicago, Ill.	55,236.00	13,824.00	1,399.80
Shell Company of California, 209 Bush St., San Francisco, Calif.	60.00	15.00	1.50
Shippers' Car Line Corporation, 30 Church St., New York City, N. Y.	1,760.00	440.00	44.55
Shippers' Car Line Corporation, 30 Church St., New York City, N. Y.	16,800.00	4,200.00	425.30
Shreveport Producing & Refining Corporation, Shreveport, La.	5,960.00	1,490.00	150.85
Silurian Oil Co., 704 Shell Bldg., 13th and Locust Streets, St. Louis, Mo.	90.00	24.75	2.50

TABLE 10—Continued.

Name of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Stimms Oil Co., 10th Floor, Magnolia Bldg., Dallas, Texas	9,600.00	2,400.00	243.00
Sindair Refining Co., 45 Nassau St., New York	75,744.00	18,936.00	1,917.40
Skelly Oil Co., Tulsa, Okla.	24,016.00	6,004.00	607.95
Shoan & Zook Tank Car Co., 101 Main St., Bradford, Pa.	588.00	147.00	14.90
Solox Car Line Corporation, 30 Broad Street, New York City, New York	280.00	70.00	7.10
Solvay Process Co., 61 Broadway, New York City, N. Y.	100.00	25.00	2.55
Spencer Kellogg & Sons, Inc., 98 Delaware Ave., Buffalo, N. Y.	7,920.00	1,980.00	199.50
Squire Dungee Co., 1938 Elston Ave., Chicago, Ill.	568.00	141.50	14.35
Staley, A. E. Manufacturing Co., Decatur, Ill.	408.00	102.00	10.30
St. Louis Independent Packing Co., 8815 Chateau Ave., St. Louis, Mo.	71.00	17.75	1.80
Sun Oil Co., 1428 S. Penn. Square, Philadelphia, Pa.	7,176.00	1,794.00	181.65
Swift Refrigerator Transportation, Union Stock Yards, Chicago, Ill.	151,000.00	37,750.00	3,822.50
Taylor, Lowenstein & Co., Mobile, Alabama	360.00	90.00	9.10
Texas Company, 17 Battery Place, New York City, N. Y.	210,584.00	52,646.00	5,330.80
Tidal Refining Co., Box 3946, Tulsa, Okla.	20,776.00	5,194.00	525.95
Tidal Western Oil Corporation, Tidal Bldg., Tulsa, Okla.	6,832.00	1,708.00	172.95
Transcontinental Oil Co., Fourth Street and Boulder Ave., Rita Bldg., Tulsa, Okla.	18,060.00	4,740.00	479.95
Transit Company, Limited, 56 Church St., Toronto, Canada	152.00	38.00	3.85
Trinity Cotton Oil Co., Dallas, Texas	45.00	11.25	1.15
Union Oil Company of California, Union Oil Bldg., Los Angeles, Calif.	437.00	109.25	11.05
Union Refrigerator Transit Co., Station C, Green Bay Road, Milwaukee, Wis.	36,822.00	9,205.50	932.15
Union Tank Car Co., 134 N. La Salle St., Chicago, Ill.	268,532.00	67,138.00	6,799.25
United States Industrial Alcohol Co., 110 E. 42nd St., New York City, N. Y.	2,560.00	640.00	64.80
Universal Portland Cement Co., 208 S. La Salle St., Chicago, Ill.	120.00	30.00	3.05
Valvoline Oil Co., 163 Broadway, New York City, N. Y.	160.00	40.00	4.05
Vedolone Tank Car Co., Kansas City, Mo.	7,416.00	1,854.00	187.75
Wagoner Refining Co., Inc., Electra, Texas	4,312.00	1,078.00	109.15
Warren Refining Co., Warren, Pa.	1,040.00	260.00	26.30
Wentz, L. H., Oil Division, Ponca City, Okla.	1,008.00	252.00	25.50
Western Fruit Express Co., Munsey Bldg., Washington, D. C.	23,400.00	5,850.00	592.35
White Eagle Oil & Refining Co., Kansas City, Mo.	51,496.00	12,874.00	1,303.60
Wilbor Ellis Co., 745 Sansome St., San Francisco, Calif.	60.00	15.00	1.25
Witholt Refining Co., P. O. Box 463, Joplin, Mo.	6,928.00	1,732.00	175.35
Wilson Car Lines, 4100 Ashland Ave., Chicago, Ill.	15,268.00	3,814.50	386.35
Wirt Franklin Petroleum Corporation, Box 966, Ardmore, Okla.	6,066.00	1,516.00	154.30
Witte, John H. & Sons, Burlington, Iowa	2,023.00	505.00	51.45
Wood Products Co., 528 Fourth St., Buffalo, N. Y.	57.00	14.25	1.45
Yale Oil Corporation, Yale, Okla.	10,216.00	2,554.00	258.60
<b>Totals</b>	<b>\$ 3,443,198.00</b>	<b>\$ 800,799.60</b>	<b>87,162.85</b>

TABLE NO. 11—RURAL TRANSMISSION LINES

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Albia Light & Railway Co., E. F. Buhlman, Centerville, Iowa— Monroe	16.50	\$ 170.00	\$ 2,805.00
American Utilities Corporation, Frank H. Warren, Burlington, Iowa— Des Moines Henry Keokuk Louisia Mahaska Powshelek Wapello Washington	52.50 21.00 14.00 8.00 28.00 1.50 1.00 2.50	125.00	6,562.50 2,635.00 1,750.00 1,000.00 2,875.00 187.50 125.00 312.50
Total	123.50		\$ 15,437.50
Ames-Ontario Transmission Line, J. H. Ames, Ames, Iowa— Story	1.00	\$ 289.00	462.40
Bigelow, Minnesota Municipal Transmission Co., John L. Kruse, Bigelow, Minn.— Osceola	7.75	124.00	961.00
Central States Electric Co., Carl B. Myers, Cedar Rapids, Iowa— Benton Black Hawk Boone Buena Vista Cerro Gordo Dickinson Emmet Franklin Grundy Hamilton Hancock Harlin Kossuth Marion Marshall Monroe Palo Alto Pocahontas Story Wayne Wright	4.37 21.14 9.00 3.00 11.30 11.04 42.50 32.22 45.72 68.84 55.28 48.90 57.69 12.22 3.55 6.41 6.29 34.80 4.00 6.57 41.67	222.00	970.14 4,605.08 2,017.98 666.00 2,508.60 2,450.88 9,435.00 7,152.84 10,149.84 15,281.48 15,272.16 21,365.20 12,890.25 2,712.84 1,282.10 1,423.02 1,376.40 7,725.60 882.00 1,438.54 9,250.74
Total	578.48		\$ 128,422.56
Central States Power & Light Corporation, H. C. Orton, Dubuque, Iowa— Bremer Buchanan Butler Chickasaw Clayton Delaware Fayette Floyd Howard Mitchell Winneshiek	83.50 36.00 38 34.75 117.55 14.50 167.63 27.38 35.80 45.00 49.72	\$ 187.00	15,614.50 6,732.00 71.06 6,498.25 21,281.85 2,711.50 31,346.81 5,130.00 6,694.60 8,557.50 9,305.25
Total	612.84		\$ 114,601.08
Central West Public Service Co., Dan Aids, Norwalk, Iowa— Madison Polk Warren	7.75 15.20 73.40	\$ 197.00	147.75 2,994.40 14,459.80
Total	89.35		\$ 17,601.95

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Citizens Gas & Electric Co. of Council Bluffs, S. E. Schweitzer, Omaha, Neb.— Pottawattamie	8.75	\$ 371.00	\$ 3,266.23
Clear Lake Electric Light & Power, G. A. Etzel, Clear Lake, Iowa— Cerro Gordo	9.75	297.00	2,915.25
Clinton, Davenport & Muscatine Railway Co., H. E. Little, Davenport, Iowa— Clinton	.31	161.00	49.91
Denmark Telephone & Light Line, Oliver Ware, Denmark, Iowa— Des Moines Lee	1.00 15.00	122.00	122.00 1,820.00
Total	16.00		\$ 1,962.00
Des Moines Electric Co., C. A. Leland, Jr., Des Moines, Iowa Jasper Mahaska Marion Mills Polk Pottawattamie Powshelek Warren	52.85 44.16 20.73 13.05 62.51 12.50 5.30 .13	\$ 450.00	24,258.15 20,260.44 9,469.17 6,311.25 24,102.60 5,737.50 2,886.80 59.67
Total	201.73		\$ 92,994.07
Duncombe Light & Power Co., Carl B. Myers, Cedar Rapids, Iowa— Hamilton Webster	4.00 3.00	\$ 112.00	452.00 329.00
Total	7.00		\$ 781.00
Eastern Iowa Electric Co., C. E. Dove, Dubuque, Iowa— Delaware Dubuque Jackson	16.45 72.90 1.40	\$ 156.00	2,566.20 11,628.40 218.40
Total	91.75		\$ 14,313.00
Essex Light & Power Co., Oscar Nelson, Essex, Iowa— Page	.75	\$ 116.00	87.00
Fort Dodge, Des Moines & Southern Railroad Co., F. M. Johnston, Boone, Iowa— Boone Polk Webster	1.50 1.30 5.50	200.00	360.00 240.00 1,100.00
Total	8.50		\$ 1,700.00
Fort Dodge Gas & Electric Co., Mark Anderson, Fort Dodge, Iowa— Calhoun Webster	4.84 25.40	\$ 353.00	1,708.52 8,965.20
Total	30.24		\$ 10,673.72
Fosdick Electric Service Co., L. R. Fosdick, Santa Ana, California— Washington	2.50	\$ 166.00	415.00
Frush, Charles Light & Power Co., Charles Frush, Jesup, Iowa— Black Hawk Buchanan	19.33 11.04	\$ 107.00	3,094.81 1,733.28
Total	30.37		\$ 4,768.09



TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Gilbert Electric Co., W. A. Milroy, Eldora, Iowa— Story	6.00	120.00	720.00
Incorporated Town of Larrabee Transmission Co., D. D. Tilton, Larrabee, Iowa— Cherokee	15.00	127.00	1,905.00
Interstate Power Co., H. C. Orton, Dubuque, Iowa— Allamakee	57.02	310.00	17,676.20
Buchanan	35.55		11,059.50
Clayton	32.73		10,146.20
Clinton	12.84		3,886.49
Delaware	15.60		4,356.00
Dubuque	64.73		20,066.30
Fayette	1.30		403.00
Howard	19.23		5,961.30
Jackson	27.83		8,627.30
Kossuth	52.65		16,321.50
Lyon	5.50		1,705.00
Winnebago	35.25		10,927.50
Winneshiek	66.98		20,783.20
Worth	22.90		7,059.00
Total	450.11		\$ 139,534.10
Iowa City Light & Power Co., H. E. Littig, Davenport, Iowa— Johnson	15.83	210.00	3,324.30
Iowa Electric Co., Carl B. Myers, Cedar Rapids, Iowa— Adair	5.28	207.00	1,092.96
Buchanan	6.10		1,292.70
Cass	39.50		8,188.92
Cedar	24.88		5,150.16
Clinton	112.42		23,570.94
Dallas	16.43		3,461.01
Davis	17.18		3,556.26
Delaware	42.00		8,808.00
Dubuque	1.25		268.75
Greene	4.28		885.96
Guthrie	5.05		1,166.25
Henry	55.21		11,438.47
Iowa	72.05		14,911.25
Jackson	62.51		12,929.57
Johnson	35.00		7,245.00
Jones	20.55		4,323.85
Keokuk	134.06		27,759.42
Louisa	38.15		5,827.62
Montgomery	3.66		757.82
Muscatine	.74		152.18
Poweshiek	42.18		8,739.61
Scott	10.33		2,138.31
Van Buren	103.00		21,309.63
Washington	47.13		9,755.91
Washington	10.90		2,368.72
Total	903.90		\$ 187,125.33
Iowa-Nebraska Light & Power Co., F. H. Brooks, Lincoln, Neb.— Adams	19.50	270.00	5,265.00
Cass	34.75		9,382.50
Fremont	74.50		20,115.00
Harrison	123.38		33,312.69
Mills	76.51		20,637.70
Montgomery	45.00		12,150.00
Page	77.25		20,857.50
Pottawattamie	93.13		25,145.10
Shelby	9.00		2,430.00
Taylor	27.50		7,425.00
Total	580.63		\$ 156,740.40

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa Power & Light Co., C. A. Leland, Jr., Des Moines, Iowa— Dallas	54.24	209.00	11,336.16
Madison	2.75		574.75
Marion	38.25		7,994.25
Polk	20.05		4,190.45
Poweshiek	12.50		2,612.50
Total	127.79		\$ 26,708.11
Iowa Public Service Co., W. N. Porter, Sioux City, Iowa— Audubon	53.50	294.00	15,729.00
Black Hawk	108.30		31,840.50
Bremar	55.90		16,454.00
Buchanan	5.50		1,617.00
Boona Vista	60.80		17,873.50
Butler	78.40		23,049.60
Calhoun	73.70		21,667.80
Carroll	104.80		30,811.20
Cerro Gordo	26.40		7,761.60
Cherokee	65.30		19,198.20
Chickasaw	2.90		852.60
Clay	59.10		17,373.40
Crawford	73.00		21,462.00
Dickinson	30.60		8,006.40
Floyd	33.30		9,790.20
Franklin	47.00		14,082.00
Grundy	21.40		6,291.60
Humboldt	99.70		29,811.80
Ia	45.20		13,285.80
Kossuth	22.00		6,644.40
Monona	67.50		19,845.00
O'Brien	35.00		10,290.00
Palo Alto	50.80		14,925.20
Plymouth	114.50		33,663.00
Pocahontas	74.50		21,900.00
Sac	71.80		21,109.20
Shelby	34.30		10,084.20
Sioux	101.00		29,870.40
Webster	4.50		1,323.00
Winnebago	5.60		1,646.40
Woodbury	37.40		10,965.60
Wright	25.70		7,555.80
Total	1,691.60		\$ 497,301.00
Iowa Railway & Light Co., Carl B. Myers, Cedar Rapids, Iowa— Benton	110.11	220.00	24,224.20
Boone	49.15		10,813.00
Buchanan	41.11		9,044.20
Carroll	19.16		4,213.20
Cedar	83.25		18,308.40
Dallas	21.64		4,760.80
Delaware	9.51		2,092.30
Greene	43.98		9,675.60
Grundy	26.33		5,790.40
Guthrie	18.54		4,078.50
Iowa	4.60		1,012.00
Jasper	10.25		2,255.00
Johnson	17.94		3,946.80
Jones	15.19		3,391.80
Linn	193.35		42,937.00
Marshall	97.53		21,456.60
Muscatine	5.87		1,291.40
Polk	4.74		1,042.80
Story	78.30		17,296.00
Tama	104.63		23,018.00
Total	923.14		\$ 208,060.80

## TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa Southern Utilities Co. of Delaware, Frank S. Payne, Centerville, Iowa—			
Adams	5.000	\$ 229.00	1,145.000
Appanoose	51.250		11,736.250
Clarke	29.960		6,369.840
Decatur	102.625		22,501.125
Des Moines	36.500		8,328.500
Henry	54.750		12,507.750
Jasper	45.000		10,308.000
Jefferson	4.300		975.540
Keokuk	91.822		21,027.228
Louisa	40.000		9,100.000
Lucas	52.309		11,592.591
Madison	10.000		2,200.000
Mahaska	32.873		7,807.517
Monroe	39.750		9,112.507
Poweshiek	75.284		17,827.026
Ringgold	69.750		15,872.750
Taylor	19.500		4,465.500
Union	55.750		12,769.750
Wapello	31.910		7,307.300
Warren	2.500		571.500
Washington	133.600		30,263.600
Wayne	51.250		11,736.250
Total	1,037.746		\$ 237,643.834
Irvington Light & Power Co., Fred S. Geigel, Irvington, Iowa—			
Kossuth	15.25	\$ 119.00	1,814.75
Jackson & Taylor Townships Light & Power Co., Gerald Palmer, Vinton, Iowa—			
Benton	20.00	118.00	2,360.00
Keokuk Electric Co., L. E. Dickinson, Keokuk, Iowa—			
Lee	4.10	194.00	795.40
Marion Electric Co., J. J. Niehting, Pilot Grove, Iowa—			
Lee	15.00	134.00	2,010.00
Mingo Farmers III Line, A. W. Frey, Mingo, Iowa—			
Jasper	12.75	165.00	2,103.75
Mississippi River Power Co., L. E. Dickinson, Keokuk, Iowa—			
Des Moines	8.28	716.00	5,928.48
Lee	31.38		22,468.08
Total	39.66		\$ 28,396.56
Monroe Light & Power Co., J. D. Long, Monroe, Iowa—			
Jasper	.80	\$ 145.00	116.00
Marion	1.60		232.00
Total	2.40		\$ 348.00
Muscatine Lighting Co., H. E. Littig, Davenport, Iowa—			
Muscatine	6.25	\$ 326.00	2,067.50
Scott	5.15		1,678.90
Total	11.40		\$ 3,746.40
Northern States Power Co., R. F. Pack, Minneapolis, Minn.—			
Lyon	17.50	\$ 445.00	7,787.50
Sioux	12.00		5,340.00
Total	29.50		\$ 13,127.50

## TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Northwestern Light & Power Co., C. S. Woodward, Cedar Rapids, Iowa—			
Boona Vista	57.53	\$ 173.00	9,963.69
Cherokee	7.10		1,238.30
Clay	67.54		11,684.42
Dickinson	6.06		1,123.18
Ida	4.47		778.31
Lyon	10.40		1,709.30
Monona	6.95		1,202.35
O'Brien	27.65		4,783.45
Oaccola	32.05		9,004.65
Sioux	20.10		3,477.30
Woodbury	64.75		11,501.75
Total	325.30		\$ 56,259.60
Northwood-Kensett Electric Co., H. Perrill, Northwood, Iowa—			
Worth	8.75	\$ 180.00	1,653.75
Peoples Gas & Electric Co., F. J. Haulon, Mason City, Iowa—			
Cerro Gordo	12.75	173.00	2,205.75
Floyd	4.00		796.80
Worth	2.50		432.50
Total	19.25		\$ 3,435.05
Peoples Light Co., H. E. Littig, Davenport, Iowa—			
Scott	3.74	\$ 242.00	905.08
Sac County Electric Co., H. E. Russell, Sac City, Iowa—			
Sac	25.62	274.00	9,759.88
Stoan Service Co., W. N. Porter, Sioux City, Iowa—			
Woodbury	15.00	216.00	3,240.00
South Dayton Light & Power Co., Floyd E. Olson, Dayton, Iowa—			
Boone	.09	163.00	4.89
Webster	9.50		1,548.50
Total	9.59		\$ 1,553.39
Southwest Richmond Electric Co., Hal G. Figgins, Washington, Iowa—			
Washington	3.00	\$ 141.00	423.00
Tarkio Electric & Water Co., H. M. Noble, Kansas City, Missouri—			
Page	4.50	118.00	531.00
Town of Aurelia Transmission Co., L. E. Christensen, Aurelia, Iowa—			
Cherokee	.50	166.00	78.00
Town of Clare Transmission Co., M. M. Chalus, Clare, Iowa—			
Webster	11.00	127.00	1,397.00
Town of Orient Transmission Line, E. J. Carlyle, Orient, Iowa—			
Adair	6.00	145.00	870.00
Union	1.80		261.00
Total	7.80		\$ 1,131.00
Town of Paton Transmission Line, John Miller, Paton, Iowa—			
Greens	4.00	\$ 166.00	432.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Tri States Power Corporation, M. A. Walsh, Burlington, Iowa—			
Lee .....	34.00	158.00	5,372.00
Van Buren .....	12.75		2,014.50
Total .....	46.75		\$ 7,386.50
Van Buren Light & Power Co., John Edmunds, Burlington, Iowa—			
Lee .....	24.50	187.00	4,581.50
Van Buren .....	14.50		2,711.50
Total .....	39.00		\$ 7,293.00
Waspie & Goshen Electric Light & Power Co., J. B. Brookhart, West Liberty, Iowa—			
Museatine .....	2.25	140.00	315.00
Wever Electric Transmission Co., S. T. Patterson, Wever, Iowa—			
Lee .....	1.25	714.00	892.50
Totals .....	8,277.00		\$ 2,018,351.18

## 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 complainant attacking such valuation as excessive, inadequate, or inequitable. (C., '97, Par. 1905; S., '13, Par. 1305; 40 Ex. G. A., S. F. 183, Par. 36.)

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. Plans.
- 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 provisions 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. 1346.)

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 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 operation 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 the 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 setting forth 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, to 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.)