

State of Iowa
1927

FIFTY-SIXTH ANNUAL REPORT
OF THE
TAXABLE VALUATION
OF
RAILROAD PROPERTY

INCLUDING

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

IN THE

STATE OF IOWA

AS FIXED BY THE

Executive Council of the State, July, 1927

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, Edward Chambers, A. G. Wells, Chicago, Ill.; W. E. Hodges, Los Angeles, California.
Secretary—E. L. Copeland, Topeka, Kansas.
Treasurer—E. L. Copeland, Topeka, Kansas.
General Solicitor—E. E. McInnis, Chicago, Illinois.
General Counsel—S. T. Biedsoe, Chicago, Illinois.
Comptroller—L. C. Deming, New York, New York.
General Auditor—J. E. Baxter, Chicago, Illinois.
Chief Engineer—F. C. Fox, Topeka, Kansas.
Division Superintendent—C. F. W. Felt, Chicago, Illinois.
Commissioner of Taxes—G. G. Tunell, Chicago, Illinois.

ATLANTIC NORTHERN RAILWAY COMPANY

President—John Lelstad, Elk Horn, Iowa.
Vice-President—S. C. Pedersen, Elk Horn, Iowa.
Secretary—C. E. Spar, Atlantic, Iowa.
Treasurer—Bertel Christensen, Kimballton, Iowa.
General Manager—C. E. Spar, Atlantic, Iowa.

CHICAGO, BURLINGTON & QUINCY RAILROAD COMPANY

President—Hale Holden, Chicago, Illinois.
Vice-Presidents—C. G. Burnham, Wm. W. Baldwin, E. P. Bracken, C. I. Sturgis, C. E. Spens, Chicago, Illinois.
Secretary—C. I. Sturgis, Chicago, Illinois.
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—T. A. Sweeney, Chicago, Illinois; T. W. Fatherson, Clarion, Iowa; S. V. Rowland, St. Paul, Minnesota; C. J. Foster, Des Moines, Iowa; E. E. Stoup, Oelwein, Iowa.
Tax Commissioner—W. L. Derr, Chicago, Illinois.

CHICAGO, MILWAUKEE & ST. PAUL RAILWAY COMPANY

President—H. E. Byram, Chicago, Illinois.
Vice-Presidents—H. B. Earling, Seattle, Washington; W. W. K. Sparrow, Chicago, Illinois; R. J. Marony, New York, New York.
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.
General Manager—C. O. Bradshaw, Seattle, Washington.
Chief Engineer—C. F. Loweth, Chicago, Illinois.
General Superintendent—W. J. Thiele, Milwaukee, Wisconsin.
Tax Commissioner—A. S. Dudley, Milwaukee, Wisconsin.

CHICAGO & 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. Villas, Chicago, Illinois.
Chief Engineer—Walter J. Towne, Chicago, Illinois.
General Superintendents—Bert E. Terpening, Chicago, Illinois; Harry E. Dickinson, Omaha, Nebraska.
Tax Commissioner—Roy A. Miller, Chicago, Illinois.

CHICAGO, ROCK ISLAND & 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—Carl Nyquist, Chicago, Illinois.
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 & 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 Jensch, St. Paul, Minnesota.
Auditor—Arthur R. Seder, St. Paul, Minnesota.
General Manager—Frank R. Pechlin, St. Paul, Minnesota.
Chief Engineer—Harry E. Barlow, St. Paul, Minnesota.
Division Superintendents—Francis E. Nicholes, Eau Claire, Wisconsin; Joseph J. Prentice, St. James, Minnesota; Evert C. Blundell, Omaha, Nebraska.
Tax Commissioner—William Mueller, St. Paul, Minnesota.

COLFAX NORTHERN RAILWAY COMPANY

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

DAVENPORT, ROCK ISLAND & NORTH WESTERN RAILWAY COMPANY

President—E. P. Bracken, Chicago, Illinois.
Vice-President—J. T. Gillick, Chicago, Illinois.
Secretary—P. L. Hinrichs, Davenport, Iowa.
Treasurer—P. L. Hinrichs, Davenport, Iowa.
Auditor—J. P. Harrison, Davenport, Iowa.
General Manager—C. B. Rodgers, 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. E. Thussig, St. Louis, Missouri.
Vice-President—J. T. Gillick, Chicago, Illinois.
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. F. Kenney, C. O. Jenks, St. Paul, Minnesota; L. C. Gilman, Seattle, Washington; E. T. Nichols, New York, New York.
Secretary—F. L. Paetzold, St. Paul, Minnesota.
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 & SIOUX CITY RAILWAY CO., DUNLEITH & DUBUQUE BRIDGE CO., AND OMAHA BRIDGE & 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.
Treasurer—D. R. Burbank, New York, New York.
General Counsel—W. S. Horton, Chicago, Illinois.
General Auditor—L. A. Harkness, Chicago, Illinois.
General Manager—G. E. Matterson, Chicago, Illinois.
Chief Engineer—A. F. Blaess, Chicago, Illinois.
General Superintendents—W. Atwill, Chicago, Illinois; W. S. Williams, Waterloo, Iowa; J. W. Havron, New Orleans, Louisiana.
Land and Tax Commissioner—Wm. L. Tarbet, Chicago, Illinois.

IOWA TRANSFER RAILWAY COMPANY

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

MANCHESTER & ONEIDA RAILWAY COMPANY

President—Joseph Hutchinson, Manchester, Iowa.
Vice-President—E. H. Hoyt (deceased), Manchester, Iowa.
Secretary—Lafe Matthews, Manchester, Iowa.
Treasurer—F. B. Wilson, Manchester, Iowa.
Attorney or General Counsel—Geo. W. Dunham, Manchester, Iowa.
Auditor—Chas. J. Seeds, Manchester, Iowa.
Superintendent—J. S. Jones, Manchester, Iowa.

MINNEAPOLIS & 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. Davids, 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.

MISSOURI IRON COMPANY RAILROAD SWITCH

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

SIOUX CITY BRIDGE COMPANY

President—Fred W. Sargent, Chicago, Illinois.
Vice-President—Charles Jensch, 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. Silkmitter, Sioux City, Iowa.
Vice-President—Wm. Michrist, 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 & NORTHERN RAILWAY COMPANY

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

UNION PACIFIC RAILROAD COMPANY

President—C. R. Gray, Omaha, Nebraska.
 Vice-Presidents—E. E. Galvin, H. M. Adams, Omaha, Nebraska; F. W. Charke, 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. Charke, 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. Plunhof, 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—J. C. Otteson, New York, New York.
 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 OFFICERS

CEDAR RAPIDS & IOWA CITY RAILWAY

President—Isaac B. Smith, Cedar Rapids, Iowa.
 Vice-Presidents—John A. Reed, Sutherland Dows, Cedar Rapids, Iowa.
 Secretary—C. S. Woodward, Cedar Rapids, Iowa.
 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 & MARION CITY RAILWAY COMPANY

President—Glenn M. Averill, Cedar Rapids, Iowa.
 Vice-Presidents—Richard Schaefer, Grand Rapids, Michigan; B. J. Denman, Davenport, Iowa; William Chamberlain, Cedar Rapids, Iowa.
 Secretary—E. C. Allen, Cedar Rapids, Iowa.
 Treasurer—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 CO.

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 & MUSCATINE RAILWAY CO.

President—B. J. Denman, Davenport, Iowa.
 Vice-Presidents—R. B. 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 & CENTRAL IOWA RAILROAD CO.

President—F. C. Chambers, Des Moines, Iowa.
 Vice-Presidents—M. A. 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 CO.

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 & SOUTHERN RAILROAD CO.

President—C. H. Crooks, Boone, Iowa.
 Secretary—F. M. Johnston, Boone, Iowa.
 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.
 Attorney or General Counsel—Frank S. Payne, Centerville, Iowa.
 Auditor—Edward L. Shuts, Centerville, Iowa.
 General Superintendent—H. W. Delinger, Centerville, Iowa.
 Tax Commissioner—Frank S. Payne, Centerville, Iowa.

MASON CITY & CLEAR LAKE RAILROAD CO.

President—R. Schaddelee, Grand Rapids, Michigan.
 Vice-Presidents—W. E. Brice, 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. Slesseger, Mason City, Iowa.

TAMA & TOLEDO RAILROAD

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

WATERLOO, CEDAR FALLS & NORTHERN RAILWAY CO.

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

TAXABLE VALUATIONS FOR 1927

Railroad property	\$75,582,266
Interurbans	1,858,227
Sleeping cars	594,689
Equipment companies	61,982
Transmission lines	1,975,986
Express property	322,622
Totals	\$80,405,861

TABLE NO. 1—RAILROADS

Length of Railroads January 1, 1927, 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	19.890	19.890	\$ 38,000.00	\$ 755,820.00
Account sleeping cars				482.55	9,601.30
Atlantic Northern Railway			17.070	1,625.00	27,738.75
	Audubon	6.700			
	Cass	7.330			
	Shelby	3.040			
Chicago, Burlington & Quincy Railway			1,365.367	8,500.00	11,606,619.56
Account sleeping cars				82.45	71,613.50
Main Line	Adams	25.932			
	Clarke	25.822			
	Des Moines	18.070			
	Henry	19.364			
	Jefferson	24.586			
	Lucas	26.833			
	Mills	27.623			
	Monroe	27.915			
	Montgomery	25.902			
	Union	24.779			
	Wapello	25.723	273.569		
Ft. Madison Branch	Henry	2.670			
	Jefferson	13.000			
	Lee	25.640			
	Van Buren	14.730	56.030		
Albia, K. & D. M. and D. M. & K Branch	Marion	39.204			
	Monroe	10.772			
	Polk	10.135			
	Warren	7.606	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	25.629			
	Ringgold	28.642	54.271		
Creston Branch	Adams	3.030			
	Taylor	28.008			
	Union	10.742	42.680		
Creston & Northern Branch	Adair	15.414			
	Union	7.922	23.336		
Western Iowa Railroad	Adair	10.270			
	Cass	10.065	20.335		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Nebraska City Branch	Fremont	19.741			
	Montgomery	7.688			
	Page	11.800	39.209		
Bel Oak and Atlantic Branch	Cass	3.597			
	Montgomery	12.439			
	Pottaw'tt'mie	1.996	17.002		
Seb. City, Sidney & Northeast	Fremont	12.129			
	Mills	8.918	21.057		
Hastings & Avoca Branch	Mills	10.483			
	Pottaw'tt'mie	5.244	15.727		
C. E. & Northern R. R.	Dubuque	.532	.532		
Burlington & Western Ry.	Henry	10.679			
	Jefferson	17.784			
	Keokuk	13.443			
	Mahaska	26.746			
	Marion	.803			
	Washington	13.875	83.330		
Burlington & Northwestern Ry.	Des Moines	13.996			
	Henry	9.320			
	Louis	3.148			
	Washington	13.014	38.678		
Des Moines & Kansas City S. R.	Clarke	20.598			
	Decatur	26.636			
	Madison	12.379			
	Polk	7.428			
	Warren	27.357	94.398		
S. 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 R. R.	Appanoose	29.200			
	Decatur	14.180			
	Wayne	29.800	73.240		
Humeston & Shenandoah R. R.	Decatur	14.250			
	Page	27.130			
	Ringgold	27.268			
	Taylor	27.000	95.748		
Chicago, Burlington & Kansas City	Appanoose	17.970			
	Davis	15.450			
	Lee	16.800			
	Van Buren	27.330	77.640		
Kansas City, St. Joe and Council Bluffs	Fremont	29.680			
	Mills	17.963			
	Pottaw'tt'mie	8.280	55.923		
Carbida, College Springs & Southwestern	Page	17.768	17.768		
Brownville & Nodaway Valley	Montgomery	2.413			
	Page	22.810	25.223		
Tarkio Valley R. R.	Page	2.174	2.174		
Iowa & St. Louis R. R.	Appanoose	5.430	5.430		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Chicago Great Western Ry.			789.176	6,500.00	4,999,644.00
Account sleeping cars				94.95	73,033.25
Main Line	Bremer..... Buchanan..... Chickasaw..... Delaware..... Dubuque..... Fayette..... Howard..... Mitchell.....	6.098 11.374 25.536 25.624 31.504 19.841 15.030 9.886			
Southern Branch	Black Hawk..... Buchanan..... Fayette..... Grundy..... Jasper..... Madison..... Marshall..... Polk..... Ringgold..... Tama..... Taylor..... Union..... Warren.....	20.337 2.860 6.991 7.922 19.022 19.406 31.813 29.032 22.899 12.626 5.779 22.506 15.787	142.493		
Cedar Falls Branch	Black Hawk.....	7.526	7.526		
Waverly Branch	Bremer.....	21.871	21.871		
M. C. & Ft. D.—Main Line	Calhoun..... Carroll..... Cerro Gordo..... Crawford..... Franklin..... Harrison..... Mitchell..... Pottaw't'mie..... Shelby..... Webster..... Worth..... Wright.....	18.568 26.220 31.484 1.872 .585 1.949 6.395 28.373 32.814 27.731 16.657 32.426	235.940		
M. C. & Ft. D.—Oelwein-Clarion Branch	Bremer..... Butler..... Fayette..... Franklin..... Wright.....	25.268 27.743 7.349 24.144 12.202	95.806		
M. C. & Ft. D.—Lehigh Branch	Webster.....	15.751	15.751		
Wisconsin, Minn. & Pacific Branch	Howard..... Mitchell.....	1.511 20.994	22.505		
Chicago, Milwaukee & St. Paul Ry.			1,865.130	7,750.00	14,377,257.50
Account sleeping cars				7.80	14,479.00
Iowa Division	Benton..... Boone..... Carroll..... Clinton..... Crawford..... Dallas..... Guthrie..... Harrison..... Jackson..... Jones..... Linn..... Marshall..... Pottaw't'mie..... Shelby..... Story..... Tama.....	24.080 9.920 23.820 35.310 12.990 20.510 19.540 7.010 12.920 25.470 25.800 24.990 26.520 24.070 24.860 26.410	364.070		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Green Island Branch	Clinton..... Jackson.....	.760 12.140	12.900		
Kansas City Division	Appanoose..... Benton..... Iowa..... Keokuk..... Linn..... Monroe..... Wapello..... Wayne.....	22.320 1.780 32.600 30.796 17.370 10.470 28.660 14.960	158.500		
Sioux City Branch	Crawford..... Monona..... Woodbury.....	31.190 27.530 31.960	90.680		
Dubuque Division	Allamakee..... Clayton..... Dubuque..... Jackson.....	35.130 36.230 32.830 31.100	136.290		
Cascade Branch, narrow gauge	Dubuque..... Jackson.....	19.600 16.120	35.720		
Volga Branch	Clayton..... Fayette.....	42.010 16.240	58.250		
Waukon Branch	Allamakee.....	22.850	22.850		
Davenport & Northwestern Division	Cedar..... Clayton..... Clinton..... Delaware..... Fayette..... Jones..... Scott..... Winneshek.....	3.960 12.170 12.280 28.860 37.020 27.570 25.290 2.470	149.720		
Dubuque & Southwestern Division	Delaware..... Dubuque..... Jones..... Linn.....	7.950 7.739 19.780 9.120	43.570		
Maquoketa Branch	Clinton..... Jackson..... Scott.....	21.500 2.800 7.800	32.100		
Clinton Branch	Clinton.....	10.580	10.580		
Iowa & Minnesota Division	Howard..... Winneshek.....	24.280 17.230	41.750		
Decorah Branch	Winneshek.....	9.510	9.510		
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..... Winneshek.....	4.020 24.220 26.330 24.310 22.680 24.820 24.150 24.350 9.430 24.020 24.340 20.080 29.750	291.490		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Elkader Branch	Clayton	19.180	19.180		
Spirit Lake Branch	Clay Dickinson	8.110 12.330	20.440		
Sioux City & Dakota Division	Lyon Plymouth Sioux Woodbury	3.049 15.000 16.870 5.520	40.439		
Des Moines Division—Main Line	Buena Vista Calhoun Clay Dallas Greene Guthrie Pocahontas Polk	14.920 29.200 19,500 26,710 27,300 16,960 11,010 19,570	156,450		
Des Moines Div.—Boone Line	Boone Dallas Polk	15.400 9.620 10.010	35.030		
Des Moines Div.—Storm Lake Branch	Buena Vista Calhoun Sac	7.850 12,730 19,150	38,730		
Muscatine Line	Jefferson Keokuk Louis Muscatine Scott Wapello Washington	4.020 9.380 6.110 16,720 1,990 13,870 26,200	78,290		
Chicago & North-Western Ry. Account sleeping cars			1,619,080	9,125.00 129.40	14,773,643.75 200,502.50
Chicago & North-Western Ry.	Benton Boone Carroll Cedar Clinton Crawford Greene Harrison Linn Marshall Pottaw't'mie Story Tama	24,840 24,800 25,410 24,980 40,170 31,600 24,190 30,330 34,270 25,990 19,000 24,230 25,340	355,210		
Iowa Midland Branch	Clinton Jackson Jones	23,400 14,000 22,980	70,380		
Stanwood & Tipton Branch	Cedar	8,500	8,500		
Ottumwa, Cedar Falls & St. Paul Branch	Benton Keokuk Mahaska Pocahontas Tama	2,470 16,800 13,600 27,230 110	60,300		
Molngons Branch	Boone	10,000	10,000		
Southern Iowa Branch	Mahaska Monroe	19,150 16,800	35,950		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Maple River Branch	Carroll Ia Monona Plymouth Sac Woodbury	9,840 38,160 24,350 7,060 54,020 45,210	179,040		
Boyer Valley Branch	Crawford Sac	17,940 6,830	24,770		
Soldier River Branch	Crawford Harrison Monona	28,440 13,120 19,750	61,310		
Fox Lake Branch	Emmet Kossuth Palo Alto	18,730 11,750 2,740	33,220		
Iowa Railway Coal & Mfg. Co.	Boone	3,250	3,250		
Des Moines & Minneapolis	Hamilton Polk Story	7,450 24,100 25,730	57,280		
Iowa-Southwestern Branch	Audubon Carroll Crawford Shelby	11,050 25,430 1,830 18,720	57,030		
Iowa-Minnesota & Northwest- ern Branch	Benton Black Hawk Butler Cerro Gordo Floyd Grundy Tama Winnebago Worth	480 6,370 31,110 29,010 620 18,470 30,310 11,430 13,780	140,830		
Sioux City & Pacific Branch	Harrison Monona Woodbury	32,400 25,750 22,320	80,470		
Allen Branch	Hardin	26,400	26,400		
Toledo & Northwestern Branch	Buena Vista Calhoun Clay Grundy Hamilton Hardin Humboldt Kossuth O'Brien Pocahontas Sac Sioux Tama Webster Wright	23,770 23,840 5,700 12,700 45,680 24,810 23,140 46,510 25,300 24,180 8,670 37,430 22,140 25,960 13,850	385,570		
Hawarden Branch	Plymouth Sioux	20,520 7,030	28,150		
Chicago, Rock Island & Pa- cific Ry. Account sleeping cars			2,178,600	7,375.00 70.40	16,067,888.75 153,879.75
Illinois Division	Scott	13,760	13,760		

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	Adair	8,530			
	Cass	27,099			
	Cedar	6,890			
	Dallas	17,540			
	Guthrie	19,290			
	Iowa	25,250			
	Jasper	34,880			
	Johnson	27,200			
	Madison	8,490			
	Muscatine	25,050			
	Polk	27,870			
	Pottaw't'mie	45,110			
	Poweshiek	25,090			
	Scott	18,760			
Shelby	6,420	318,500			
Newton & Monroe Branch	Jasper	17,000	17,000		
Guthrie Center Branch	Guthrie	14,500	14,500		
Audubon Branch	Audubon	16,320			
	Cass	8,870	25,200		
Griswold Branch	Cass	14,220	14,220		
Harian Branch	Pottaw't'mie	1,160			
	Shelby	10,750	11,910		
Carson Branch	Pottaw't'mie	17,730	17,730		
St. Paul & Kansas City Short Line	Davis	850			
	Jasper	17,520			
	Lee	27,190			
	Mahaska	21,340			
	Marion	14,640			
	Polk	7,650			
	Van Buren	33,600			
Wapello	29,080	132,820			
Keosauqua Branch	Van Buren	4,500	4,500		
Oskaloosa Division	Keokuk	25,790			
	Mahaska	26,880			
	Marion	12,800			
	Washington	14,200	79,790		
Missouri Division: Southwestern Division	Appanoose	29,000			
	Davis	22,890			
	Jefferson	26,400			
	Louisa	19,020			
	Muscatine	22,770			
	Scott	12,000			
	Wapello	7,740			
	Washington	24,110			
	Wayne	27,830	192,740		
	Wilton Branch	Muscatine	11,880	11,880	
Winterset Branch	Madison	12,880			
	Polk	7,690			
	Warren	20,180	40,750		
Indianola Branch	Warren	6,330	6,330		
St. Paul & Kansas City Short Line	Lucas	20,280			
	Marion	16,350			
	Warren	13,300			
	Wayne	14,610	64,540		

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Cedar Rapids Minnesota Division: St. Paul & Kansas City Short Line	Cerro Gordo	15,820			
	Franklin	25,100			
	Hardin	27,220			
	Polk	21,600			
	Story	28,000	118,390		
Decorah Branch	Buchanan	25,830			
	Fayette	44,200			
	Linn	21,000			
	Winnebiek	22,970	114,180		
Pottville Branch	Allamakee	1,820			
	Fayette	480			
	Winnebiek	1,120	3,420		
B. C. R. & N.—Main Line	Benton	22,990			
	Black Hawk	32,810			
	Bremner	4,170			
	Butler	21,060			
	Cedar	8,930			
	Cerro Gordo	10,080			
	Des Moines	21,190			
	Floyd	20,320			
	Johnson	16,030			
	Linn	21,670			
	Louis	23,190			
	Muscatine	19,180			
	Worth	6,700	220,080		
Waverly Branch	Bremner	5,800	5,800		
Mentzema Branch	Johnson	7,670			
	Keokuk	31,250			
	Mahaska	4,810			
	Muscatine	19,250			
	Poweshiek	6,770			
Washington	23,930	92,620			
Iowa City & Western	Johnson	19,910			
	Washington	1,400	21,310		
Cedar Rapids & Clinton	Cedar	26,110			
	Clinton	14,650			
	Johnson	2,950			
	Scott	25,490	69,200		
Desport, Iowa & Dakota	Cedar	9,130			
	Muscatine	660			
	Scott	2,770	12,560		
Dakota Division: C. R., I. F. & N. W.—Main Line	Benton	15,370			
	Dickinson	26,320			
	Emmet	16,180			
	Franklin	12,460			
	Grundy	26,310			
	Hardin	37,610			
	Humboldt	25,680			
	Kossuth	4,310			
	Lyon	37,830			
	Osceola	25,610			
	Palo Alto	27,300			
	Tama	18,200			
	Wright	26,150	278,900		
	Worthington Branch	Dickinson	4,050		
Osceola	650	4,700			

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value			
Forest City Branch	Hancock	24.700	70.980					
	Kossuth	6.000						
	Winnebago	21.280						
	Wright	18.900						
Tltonka 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	100.330					
	Calhoun	16.400						
	Clay	25.970						
	O'Brien	13.220						
	Oscola	12.940						
	Pocahontas	29.300						
	Webster	7.410						
Chicago, St. Paul, Minneapolis & Omaha Railway			74.310	14,000.00	1,040,340.00			
Account sleeping cars				111.10	8,355.85			
Main Line								
	O'Brien	6.610	56.870					
	Oscola	17.980						
	Plymouth	9.480						
	Sioux	22.000						
	Woodbury	.710						
Rock River Branch	Lyon	17.440	17.440					
Colfax Northern Railway	Jasper	2.555	2,555	600.00	1,533.00			
Davenport, Rock Island & Northwestern Railway			33.910	8,000.00	271,360.00			
Account sleeping cars				56.00	1,868.95			
	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	4.225	4,225	114,000.00	481,650.00			
Account sleeping cars				83.75	833.35			
Dubuque & Sioux City Ry.			716.410	7,750.00	5,532,177.30			
Account sleeping cars				45.35	22,459.20			
Main Line								
	Black Hawk	27.590	327.080					
	Buchanan	24.560						
	Buena Vista	25.400						
	Butler	24.950						
	Calhoun	14.870						
	Cherokee	29.800						
	Delaware	24.460						
	Dubuque	32.900						
	Franklin	1.100						
	Hamilton	22.600						
	Hardin	23.750						
	Pocahontas	9.770						
	Plymouth	24.870						
	Webster	27.340						
	Woodbury	6.120						
Omaha District	Calhoun	25.840				133.080		
	Crawford	33.170						
	Harrison	29.420						
	Pottaw't'mie	19.720						
	Sac	18.960						
	Webster	5.970						
Cedar Rapids Branch	Delaware	14.070	41.830					
	Linn	27.760						

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value			
Mona Branch	Black Hawk	7.530	75.940					
	Bremer	19.440						
	Chickasaw	7.010						
	Floyd	19.190						
	Mitchell	23.720						
Stacyville Branch	Mitchell	7.800	7.800					
Oawa Branch	Cherokee	16.010	69.490					
	Ida	2.230						
	Monona	18.320						
	Woodbury	25.940						
Soux Falls Branch	Cherokee	11.400	70.110					
	Lyon	24.200						
	O'Brien	27.370						
	Sioux	7.080						
Dunleith & Dubuque Bridge Co.	Dubuque	1.010	1,010	10,000.00	10,100.00			
Great Northern Railway				77.800	6,750.00			
	Lyon	18.420	77.800					
	Plymouth	25.290						
	Sioux	27.300						
	Woodbury	6.850						
Iowa Transfer Railway (Electrified)	Polk	.210	.210	48,000.00	10,080.00			
Manchester & Oneida Railway	Delaware	8.028	8,028	1,500.00	12,042.00			
Minneapolis & St. Louis Ry.			780.740	4,600.00	3,553,830.00			
Account sleeping cars				15.10	11,025.10			
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	73.550					
	Clay	26.560						
	Dickinson	7.920						
	Emmet	18.940						
Des Moines to Ruthven and Ft. Dodge								
	Boone	2.980	137.880					
	Dallas	26.970						
	Greene	23.050						
	Humboldt	6.330						
	Palo Alto	20.900						
	Pocahontas	16.730						
	Polk	9.050						
	Webster	31.850						
Northwood to Alba								
	Cerro Gordo	24.350				180.560		
	Franklin	27.230						
	Hardin	28.770						
	Jasper	8.990						
	Mahaska	25.250						
	Marshall	29.370						
	Monroe	13.380						
	Poweshiek	22.910						
	Wapello	.010						
	Worth	13.500						

TABLE NO. 1—Continued

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Oskaloosa to Mississippi River.	Henry.....	19.180	95.970		
	Jefferson.....	1.790			
	Keokuk.....	26.350			
	Louis.....	22.530			
	Madaska.....	14.440			
	Washington.....	11.690			
Hampton to Algona.....	Franklin.....	15.770	59.040		
	Hancock.....	13.170			
	Kossuth.....	14.560			
	Wright.....	15.540			
Minerva Junction to Story City.....	Marshall.....	15.350	34.750		
	Story.....	19.530			
Newburg to Van Cleave.....	Jasper.....	6.000	16.500		
	Marshall.....	10.500			
New Sharon to Newton.....	Jasper.....	20.810	23.270		
	Madaska.....	7.380			
	Poweshiek.....	.080			
Lynnville Junction to Lynnville.....	Jasper.....	2.500	2.500		
G. & M. Junction to Montezuma.....	Poweshiek.....	13.640	13.640		
Missouri Iron Co. R. R. Switch	Allamakee.....	3.140	3.140	1,500.00	4,710.00
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	24,600.00
Tabor & Northern Railway..	Mills.....	8.700	8.700	1,500.00	13,185.00
Union Pacific Railway Account sleeping cars.....			3.800	98,250.00	354,350.00
Main Line.....	Pottaw'tt'mie.....	2.980		561.85	2,007.05
Union Avenue Line.....	Pottaw'tt'mie.....	1.730	3.800		
Wabash Railway Account sleeping cars.....			202.750	5,350.00 32.80	1,064,427.50 6,430.20
Main Line.....	Appanoose.....	7.371	43.019		
	Davis.....	26.260			
	Wapello.....	9.430			
Omaha & St. Louis Line.....	Fremont.....	8.740	65.770		
	Mills.....	25.960			
	Page.....	19.840			
	Pottaw'tt'mie.....	11.230			
Des Moines & St. Louis Line..	Appanoose.....	17.900	93.970		
	Marion.....	39.100			
	Monroe.....	21.800			
	Folk.....	15.090			
Totals, Railroads Sleeping Cars.....		9,755.410			\$75,983,265.80 594,679.85 76,177,945.65

TABLE NO. 2—SLEEPING CARS

Railroads Assessed on Account of Sleeping Cars, with Mileage and Taxable Values for Year Ended December 31, 1926.

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.....	19.300	\$ 422.55	\$ 9,601.31
Chicago, Burlington & Quincy Railroad.....	1,365.367	52.45	71,613.49
Chicago Great Western Railroad.....	703.176	94.95	72,033.26
Chicago, Milwaukee & St. Paul Railroad.....	1,855.130	7.80	14,470.01
Chicago and Northwestern Railroad.....	1,619.030	129.40	209,502.48
Chicago, Rock Island & Pacific Railroad.....	2,178.090	70.40	153,379.77
Chicago, St. Paul, Minneapolis & Omaha Ry.....	74.510	111.10	8,255.84
Davenport, Rock Island & Northwestern Ry.....	33.910	56.09	1,898.96
Dubuque & Sioux City Railway.....	4.225	83.75	353.84
Des Moines Union Railway.....	718.410	45.35	32,480.19
Dubuque & Sioux City Railway.....	789.740	15.10	11,925.07
Minneapolis & St. Louis Railway.....	.500	19.00	9.50
Omaha Bridge & Terminal Railway.....	3.800	551.55	2,097.05
Union Pacific Railroad.....	202.750	32.80	6,630.20
Wabash Railroad.....			
Totals.....	9,629.928		\$ 594,679.85

TABLE NO. 3—INTERURBANS
Length of Interurban Lines January 1, 1927, and the Taxable
Value Thereof.

Names of Systems and Divisions	Counties	Miles of Road	Total Miles of Road	Taxable Value Per Mile	Aggregate Taxable Value
Cedar Rapids & Iowa City Ry.	Johnson.....	18.220	44.490	\$ 5,000.00	\$ 222,450.00
	Linn.....	26.270			
Cedar Rapids & Marion City Ry.	Linn.....	21.940	21.940	6,500.00	142,610.00
Charles City Western Railway	Floyd.....	21.320	21.320	2,700.00	57,564.00
Clinton, Davenport & Muscatine Ry.	Clinton.....	10.800	58.320	3,700.00	215,784.00
	Muscatine.....	16.400			
	Scott.....	31.060			
Des Moines & Central Iowa Ry. Co.	Dallas.....	21.200	59.720	3,000.00	179,100.00
	Jasper.....	5.450			
	Polk.....	33.070			
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	146.280	4,000.00	585,120.00
	Calhoun.....	13.310			
	Greene.....	1.180			
	Hamilton.....	5.700			
	Polk.....	20.450			
	Story.....	10.320			
	Webster.....	54.470			
Iowa Southern Utilities Co.	Appanoose.....	18.840	30.480	3,000.00	91,440.00
	Monroe.....	11.640			
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	1,500.00	5,200.00
Waterloo, Cedar Falls & Northern Railroad	Benton.....	9.900	108.120	2,800.00	302,736.00
	Black Hawk.....	61.190			
	Bremer.....	19.530			
	Buchanan.....	5.720			
	Linn.....	20.710			
Totals		513.610			\$ 1,568,226.50

TABLE NO. 4—ASSESSMENT BY COUNTIES
Length and Taxable Value of Railroads and Interurbans, by Counties, In-
cluding Sleeping Cars, for the Year Ended December 31, 1926.

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Adair.....	37.214		\$ 308,827.74
C., B. & Q.—Creston & Northern.....	18.414	\$ 8,552.45	\$ 157,684.81
C., B. & Q.—Western Iowa.....	10.370	8,552.45	87,833.66
C., R. I. & P.—Iowa Division.....	8.530	7,445.49	63,506.26
Adams.....	29.822		\$ 255,303.26
C., B. & Q.—Main Line.....	25.922	\$ 8,552.45	\$ 221,782.13
C., B. & Q.—Creston Branch.....	3.900	8,552.45	33,611.13
Alamakee.....	67.950		\$ 567,002.03
C., M. & St. P.—Dubuque Division.....	36.130	\$ 7,757.80	\$ 280,230.31
C., M. & St. P.—Iowa & Dakota Division.....	4.020	7,757.80	31,136.36
C., M. & St. P.—Waukon Branch.....	22.850	7,757.80	177,265.73
C., R. I. & P.—Postville Branch.....	1.320	7,445.40	15,550.63
Missouri Iron Company.....	3.140	1,900.00	4,710.00
Appanoose.....	148.330		\$ 1,065,118.50
C., B. & Q.—K. & W. R. R.....	29.200	\$ 8,552.45	\$ 249,731.64
C., B. & Q.—Iowa & St. Louis.....	5.430	8,552.45	46,439.80
C., B. & Q.—C. B. & K. C. R. R.....	17.970	8,552.45	153,687.63
C., M. & St. P.—K. C. Division.....	22.320	7,757.80	173,154.09
C., R. I. & P.—South Western Division.....	29.900	7,445.40	222,617.46
Iowa Southern Utilities.....	18.840	3,000.00	56,520.00
Wabash—Main Line.....	7.270	6,283.80	45,495.96
Wabash—Des Moines & St. Louis.....	17.900	5,282.80	94,562.12
Audubon.....	34.080		\$ 240,284.04
Atlantic Northern.....	6.700	\$ 1,625.00	\$ 10,887.50
C. & N. W. Railway.....	11.650	9,254.40	107,513.70
C., R. I. & P.—Audubon Branch.....	16.330	7,445.40	121,583.38
Benton.....	101.920		\$ 770,827.30
C., M. & St. P.—Iowa Division.....	24.080	\$ 7,757.80	\$ 186,807.82
C., M. & St. P.—Kansas City Division.....	1.780	7,757.80	13,808.88
C. N. W.—Clinton to C. Bs.....	24.840	9,254.40	229,879.29
C. N. W.—Iowa, Minn. & Northwestern.....	.430	9,254.40	3,979.39
C. N. W.—Ottumwa, C. F. & St. P. Branch.....	2.470	9,254.40	22,758.37
C., R. I. & P.—B., C. R. & N.—Main Line.....	22.950	7,445.40	171,169.75
C., R. I. & P.—C. B., I. F. & N. W.—Main Line.....	15.270	7,445.40	114,433.80
Waterloo, Cedar Falls & Northern.....	9.920	2,800.00	27,888.00
Black Hawk.....	173.333		\$ 997,717.56
C. G. W.—Southern Division.....	30.357	\$ 6,594.95	\$ 200,292.89
C. G. W.—Cedar Falls Branch.....	7.525	6,594.95	49,633.59
C. N. W.—Iowa, Minnesota & N. W. Branch.....	6.275	9,254.40	58,025.09
C., R. I. & P.—B., C. R. & N.—Main Line.....	22.810	7,445.40	171,169.75
Dubuque & Sioux City—Main Line.....	37.590	7,795.35	292,079.71
Dubuque & Sioux City—Mona Branch.....	7.590	7,795.35	59,166.71
Waterloo, Cedar Falls & Northern.....	61.190	2,800.00	171,332.00
Boone.....	122.910		\$ 801,011.44
C., M. & St. P.—Iowa Division.....	9.220	\$ 7,757.80	\$ 76,967.28
C., M. & St. P.—Des Moines Div. B. L.....	16.409	7,757.80	127,470.12
C. & N. W.—Main Line.....	24.800	9,254.40	229,509.12
C. & N. W.—Iowa Ry. Coal & Mfg. Co.....	3.250	9,254.40	30,076.80
C. & N. W.—Molonga Branch.....	10.000	9,254.40	92,544.00
Ft. Dodge, Des Moines & Southern.....	31.790	4,000.00	127,160.00
M. & St. L.—Main Line.....	24.770	4,515.10	111,839.03
M. & St. L.—D. M. to Ruthven.....	2.980	4,515.10	13,454.90

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Van Buren	80.200		\$ 643,672.23
C., B. & Q.—Pt. Madison Branch	14.720	\$ 8,552.45	\$ 125,202.06
C., B. & Q.—C. B. & K. C. R. R.	27.330	8,552.45	233,728.46
C., R. I. & P.—St. P. & K. C. Short Line	33.650	7,445.40	250,507.71
C., R. I. & P.—Keosauqua Branch	4.500	7,445.40	33,504.30
Wapello	116.493		\$ 839,452.95
C., B. & Q.—Main Line	26.723	\$ 8,552.45	\$ 228,547.12
C., M. & St. P.—Kansas City Division	25.690	7,757.80	222,338.55
C., M. & St. P.—Muscatine Line	13.870	7,757.80	107,000.69
C., R. I. & P.—St. P. & K. C. Short Line	29.980	7,445.40	223,213.06
C., R. I. & P.—Southwestern Division	7.740	7,445.40	57,627.29
M. & St. L.—Northwood to Albia	.010	4,515.10	45.13
Wabash Railway—Main Line	9.480	5,282.90	50,080.94
Warren	112.057		\$ 883,387.18
C., B. & Q.—A. K. & D. M. & D. M. & K. R. R.	7.606	\$ 8,552.45	\$ 65,819.99
C., B. & Q.—C., D. M. & S. Railroad	21.407	8,552.45	183,082.29
C., B. & Q.—D. M. & K. C. Railway	27.357	8,552.45	233,969.58
C. G. W.—Southern Division	15.787	6,594.95	104,114.48
C., R. I. & P.—Winterset Branch	20.180	7,445.40	150,248.17
C., R. I. & P.—Indianola Branch	6.830	7,445.40	47,129.28
C., R. I. & P.—St. P. & K. C. Short Line	13.800	7,445.40	99,023.82
Washington	128.470		\$ 960,274.68
C., B. & Q.—B. & W. Railway	13.875	\$ 8,552.45	\$ 118,066.24
C., B. & Q.—B. & N. W. Railway	13.014	8,552.45	111,301.69
C., M. & St. P.—Muscatine Line	26.200	7,757.80	203,254.36
C., R. I. & P.—Okauchosa Division	14.260	7,445.40	106,171.40
C., R. I. & P.—Southwestern Division	21.110	7,445.40	157,508.59
C., R. I. & P.—Montezuma Branch	23.230	7,445.40	173,168.42
C., R. I. & P.—Iowa City & Western	1.400	7,445.40	10,423.56
M. & St. L.—Okauchosa to Miss. River	11.600	4,515.10	52,781.52
Wayne	94.143		\$ 746,892.21
C., B. & Q.—Chariton Branch	6.893	\$ 8,552.45	\$ 58,862.04
C., B. & Q.—K. & W. R. R.	29.820	8,552.45	255,376.16
C., M. & St. P.—Kansas City Division	14.980	7,757.80	116,096.69
C., R. I. & P.—Southwestern Division	27.820	7,445.40	207,131.03
C., R. I. & P.—St. P. & K. C. Short Line	14.610	7,445.40	108,772.29
Webster	231.762		\$ 1,302,818.02
C. G. W.—M. C. & Ft. D.—Main Line	27.731	\$ 6,594.95	\$ 182,884.36
C. G. W.—Lehigh Branch	15.751	6,594.95	103,877.06
C., N. W.—Toledo & N. Western Branch	25.290	9,254.40	240,244.22
C., R. I. & P.—Gowrie & Northwestern	7.410	7,445.40	55,170.41
Dubuque & Sioux City Railway	27.310	7,795.25	213,124.87
Dubuque & Sioux City—Onawa Division	5.970	7,795.25	46,538.54
Fl. Dodge, Des Moines & Southern	54.470	4,000.00	217,580.00
M. & St. L.—Main Line	33.280	4,515.10	150,292.73
M. & St. L.—Des Moines to Ruthven	31.800	4,515.10	143,865.94
Winnebago	58.600		\$ 295,470.31
C., N. W.—Iowa, Minn. & N. W. Branch	11.430	\$ 9,254.40	\$ 105,777.79
C., R. I. & P.—Forest City Branch	21.200	7,445.40	158,289.20
C., R. I. & P.—Lakota Division	4.920	7,445.40	36,631.37
M. & St. L.—Main Line	20.990	4,515.10	94,771.95
Winneblesh	83.050		\$ 633,739.35
C., M. & St. P.—Iowa & Dakota Division	29.750	\$ 7,757.80	\$ 230,794.55
C., M. & St. P.—Davenport & Northwestern	2.470	7,757.80	19,161.77
C., M. & St. P.—Iowa & Minnesota	17.230	7,757.80	133,666.89
C., R. I. & P.—Decorah Branch	9.510	7,757.80	73,776.68
C., R. I. & P.—Decorah Branch	22.970	7,445.40	171,020.84
C., R. I. & P.—Postville Branch	1.120	7,445.40	8,338.85

TABLE NO. 4—Continued

Names of Counties and Railroads	Mileage	Taxable Value Per Mile	Total Taxable Value
Woodbury	147.469		\$ 1,252,709.23
C., M. & St. P.—Sioux City Branch	31.960	\$ 7,757.80	\$ 247,939.29
C., M. & St. P.—S. C. & Dakota Division	5.520	7,757.80	42,823.06
C., N. W.—Sioux City & Pacific Branch	22.320	9,254.40	206,558.21
C., N. W.—Maple River Branch	45.210	9,254.40	418,261.42
C., St. P., M. & O.	.710	14,111.10	10,018.88
Dubuque & Sioux City Railway	6.120	7,795.25	47,707.54
Dubuque & Sioux City—Onawa Branch	25.940	7,795.25	202,211.38
Great Northern Railway	6.830	6,750.00	46,237.50
Sioux City Bridge Co.	.720	8,000.00	6,312.00
Sioux City Terminal Co.	2.030	12,000.00	24,000.00
Worth	62.437		\$ 438,335.31
C. G. W.—M. C. & Ft. D.—Main	16.657	\$ 6,594.95	\$ 109,822.05
C., M. & St. P.—Austin Branch	11.280	7,757.80	87,507.96
C., N. W.—Iowa, Minn. & N. W. Branch	13.790	9,254.40	127,325.63
C., R. I. & P.—C. B. & N.—Main Line	6.790	7,445.40	50,504.27
M. & St. L.—Main Line	.340	4,515.10	1,535.14
M. & St. L.—Northwood to Albia	13.500	4,515.10	61,360.21
Wright	130.188		\$ 628,054.16
C. G. W.—M. C. & Ft. D.—Main Line	33.425	\$ 6,594.95	\$ 220,442.79
C. G. W.—Oelwein-Clarion Branch	12.292	6,594.95	80,967.23
C., N. W.—Toledo & N. W. Branch	23.850	9,254.40	220,717.44
C., R. I. & P.—C. R. I. F. & N. W.—Main Line	26.150	7,445.40	194,607.21
C., R. I. & P.—Forest City Branch	18.960	7,445.40	141,164.78
M. & St. L.—Algona Branch	15.540	4,515.10	70,164.06
Totals	10,269,020		\$78,046,172.14

TABLE NO. 5—RAILWAY EARNINGS AND TAXES
Abstract of Reports of Railway Companies for the Year Ended December 31, 1926

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				Taxes Paid in Iowa in 1926
		Total	Per Mile	Total	Per Mile	Net Revenue		Net Loss		
						Total	Per Mile	Total	Per Mile	
Aetehison, Topeka & Santa Fe Ry.	19,800	\$ 1,588,441	\$ 79,861	\$ 1,337,970	\$ 67,268	\$ 250,471	\$ 12,593			\$ 70,506
Atlantic Northern Railway Co.	17,070	88,472	5,254	36,911	2,162	1,691	91			2,514
Chicago, Burlington & Quincy Ry.	1,385,367	*17,609,972	12,885	*15,396,333	11,354	2,217,619	1,632			1,059,877
Chicago Great Western Ry.	709,174	13,655,254	16,073	10,822,556	15,784	3,462,008	3,180			449,963
Chicago, Milwaukee & St. P. Ry.	1,855,130	36,242,505	14,146	21,484,879	11,681	4,708,100	2,565			1,247,192
Chicago & North Western Ry.	1,619,030	32,741,206	20,223	24,512,157	16,140	8,229,049	5,083			1,347,040
Chicago, Rock Island & Pac. Ry.	2,178,600	38,910,775	13,270	22,081,087	10,094	9,829,688	2,476			1,444,884
Chicago, St. Paul, M. & O. Ry.	74,319	2,597,912	34,960	1,712,372	23,044	885,541	11,917			83,889
Colfax Northern Ry.	2,535	Non-operating								427
Davenport, B. I. & N. W.	53,910	Included in reports of								22,228
Des Moines Terminal Co.	4,989	Reported by Ft. D.								Taxes paid by Lessee
Des Moines Union Ry.	4,225	All revenues and expenses transferred to proprietary lines								
Illinois Central operating the Dubuque & Sioux City R. R.	716,419	10,360,892	14,462	10,523,456	14,080			\$ 162,534	\$ 227	76,236
Dunleith & Dubuque Bridge Co.	1,010	Operated by the I. C. in connection with the Dubuque & Sioux City Ry.								493,108
Great Northern Ry.	77,800	873,299	11,225	709,990	9,762	113,919	1,463			18,271
Iowa Transfer Ry. (Electrified)	210	Operating expenses								*1,630
Manchester & Onedia Ry.	8,028	27,594	3,487	20,858	2,598	7,130	889			1,226
Minneapolis & St. Louis Railroad	789,740	7,112,347	9,006	6,626,672	8,391	485,675	615			347,839
Missouri Iron Co.	3,140	Non-operating								600
Omaha Bridge and Terminal Ry.	1,690	Operated by the I. C. Ry. Co.								9,811
Sioux City Bridge Co.	789	Licensed to C. St. P., M. & O. Ry. Co.								11,884
Sioux City Terminal Ry.	2,050	582,501	137,895	208,776	101,842	73,724	35,963			3,444
Tabor & Northern Ry.	8,790	26,701	3,038	20,778	2,394	5,923	674			1,078
Union Pacific Ry.	3,800	172,197	45,315	222,134	58,436			49,636	13,141	*89,693
Wabash Railroad	202,750	1,538,301	7,588	2,056,174	10,141			517,784	2,564	*98,017
State Totals and Averages	9,755,410	\$149,162,660	\$ 14,672	\$118,571,683	\$ 12,154	\$ 21,590,870	\$ 2,631			\$ 6,915,507

Note—Only mileage reported to Executive Council for taxation purposes is used in computing the above per mile revenues and expenses.
*In addition to the above the C. B. & Q. Ry. Co. reported earnings of \$159,356 and expenses of \$223,813 over mileage of D. R. L. & N. W. Ry. Co.

TABLE NO. 5—RAILWAY EARNINGS AND TAXES—Continued

INTERURBAN LINES	Miles	Revenues		Expenses		Net Revenue		Taxes Paid
		Total	Per Mile	Total	Per Mile	Total	Per Mile	
Cedar Rapids & Iowa City Ry. Co.	44.40	\$ 658,174	\$ 14,794	\$ 477,183	\$ 10,726	\$ 180,990	\$ 4,068	\$ 24,474
Cedar Rapids & Marion City Ry. Co.	21.94	421,071	19,192	313,510	14,280	107,561	4,909	36,038
Charles City Western Ry. Co.	21.32	103,108	4,830	66,023	3,097	37,086	1,739	6,906
Clinton, Davenport & Muscatine Ry.	58.37	326,000	5,583	257,051	4,397	68,949	668	18,471
Des Moines & Central Iowa Ry.	69.72	476,918	7,986	514,899	8,222	38,988		5,422
Des Moines City Ry. Co.	3.91	*92,225	23,781	*68,777	17,690	*33,448	5,097	636
Ft. Dodge, D. M. & Southern R. R. Co.	146.280	1,501,300	10,264	1,212,211	8,287	289,170	1,977	66,000
Iowa Southern Utilities Co.	30.48	145,579	4,809	118,237	3,859	28,342	930	9,733
Mason City & Clear Lake Ry.	15.08	191,996	12,357	124,056	8,043	69,970	4,312	7,281
Tama & Toledo Railroad Co.	8.50	25,296	7,219	33,499	19,199			1,807
Waterloo, Cedar Falls & Northern	108.12	934,698	8,460	755,084	6,964	139,613	1,476	44,094
State Totals and Averages	512.61	\$ 4,858,241	\$ 9,459	\$ 3,974,509	\$ 7,738	\$ 883,733	\$ 1,721	\$ 231,546

*Accrued.
†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, 1926

Name of Road	Miles of Main Track Operated	Gross Revenues for System		Operating Expenses for System		Net Revenue for System		Taxes Paid in 1926
		Total	Per Mile	Total	Per Mile	Total	Per Mile	
Aetehison, Topeka & Santa Fe Railway	9,281,400	\$ 209,337,546	\$ 22,555	\$ 134,803,586	\$ 14,524	\$ 74,533,960	\$ 8,09	*\$18,795,885
Chicago, Burlington & Quincy Railway	9,391,520	161,317,442	17,177	119,891,549	12,766	41,425,893	4,411	20,531,828
Chicago Great Western Railway	1,496,050	27,199,397	18,161	23,023,596	15,724	3,645,909	2,437	962,629
Chicago, Milwaukee & St. Paul Railway	11,192,900	190,338,440	14,343	128,493,168	11,472	32,137,272	2,871	8,313,579
Chicago & North Western Railway	8,408,910	154,835,724	18,245	129,538,383	14,256	33,767,341	3,992	9,276,363
Chicago, Rock Island & Pacific Railway	7,565,310	139,768,559	17,285	98,126,841	12,971	32,611,718	4,315	5,894,791
Chicago, St. Paul, Minneapolis & Omaha Railway	1,802,080	36,433,019	14,698	21,272,949	11,805	5,160,070	2,863	1,440,597
Illinois Central operating the Dubuque & Sioux City Ry.	4,874,419	161,402,964	33,112	124,891,270	25,621	36,511,688	7,460	13,095,303
Great Northern Railway	8,188,211	117,383,902	14,336	75,283,464	9,194	42,095,445	5,141	9,059,907
Minneapolis & St. Louis Railway	1,627,800	14,723,725	9,061	13,365,349	8,173	1,428,376	877	75,465
Union Pacific Railway	3,696,570	113,972,328	30,832	74,044,371	20,681	39,927,737	10,891	*\$8,782,410
Wabash Railway	2,224,200	71,022,341	28,402	52,465,689	29,785	19,227,661	7,617	*3,428,682
Totals and Averages	70,099,379	\$1,349,686,574	\$ 19,243	\$ 886,000,455	\$ 14,074	\$ 362,506,119	\$ 5,171	\$ 91,297,379

*Accrued.

TAXABLE VALUATION OF RAILROAD PROPERTY

TAXABLE VALUATION OF RAILROAD PROPERTY

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 1927 inclusive.

Date Reported	Miles of Roads 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	8,298,0000	\$ 43,271,008	\$ 5.214	\$ 25,365,964	4.280	\$ 9,915,947	\$ 1.147			\$ 1,194,677.00
1890	8,399,0000	42,858,890	5.189	27,462,779	4.596	12,886,600	1.429			1,802,882.00
1891	8,377,0000	44,558,006	5.319	37,689,533	4.522	10,969,373	1.312			1,245,944.00
1892	8,403,0000	44,666,157	5.216	44,416,488	4.810	12,025,800	1.438			1,246,221.00
1893	8,478,0000	44,939,784	5.292	44,284,053	5.223	12,736,533	1.502			1,322,522.00
1894	8,477,0000	44,873,686	5.292	42,634,972	5.039	12,467,868	1.470			1,406,783.00
1895	8,481,0000	44,316,542	5.232	35,874,444	4.230	10,365,390	1.222			1,355,025.00
1896	8,481,0000	44,381,511	5.229	37,653,442	4.438	12,670,902	1.481			1,377,678.00
1897	8,841,0000	44,873,916	5.232	39,822,293	4.671	12,420,593	1.405			1,382,961.00
1898	8,474,0000	44,438,782	5.244	41,335,033	4.877	13,403,424	1.582			1,383,908.00
1899	8,518,0000	44,550,129	5.230	46,202,963	5.424	16,532,068	1.929			1,404,631.00
1900	9,236,0000	46,008,510	4.981	49,549,579	5.364	18,566,967	2.029			1,424,124.00
1901	9,336,0000	47,071,558	5.042	52,354,817	5.607	16,094,072	1.616			1,509,570.00
1902	9,414,0000	51,307,950	5.449	56,079,943	6.018	16,460,975	1.766			1,563,492.87
1903	9,723,8172	56,541,513	5.814	56,466,303	5.956	17,124,102	1.807			1,623,496.46
1904	9,799,6362	57,535,160	5.871	58,406,340	6.019	15,076,193	1.552			1,874,419.17
1905	9,799,2282	58,190,189	5.927	57,295,842	5.837	25,345,374	2.592			2,141,863.83
1906	9,827,0302	62,337,199	6.343	62,792,307	6.403	19,228,562	1.964			2,089,831.74
1907	9,824,2203	63,334,130	6.447	69,791,348	7.114	31,800,793	2.231			2,211,882.13
1908	9,876,8200	63,437,619	6.425	72,081,792	7.451	18,919,330	1.999			2,312,745.68
1909	9,878,3300	63,693,890	6.445	67,767,032	6.870	17,939,211	1.819			2,412,724.79
1910	9,794,3700	63,729,447	6.526	73,444,235	7.378	16,144,593	1.631			2,505,375.51
1911	9,853,2200	65,824,482	6.678	73,444,235	7.939	15,028,097	1.629			2,627,609.25
1912	9,868,9020	65,931,446	6.671	77,984,583	7.913	16,980,595	1.724			2,721,591.95
1913	9,946,1810	78,790,293	7.879	81,607,971	8.223	17,282,849	1.761			2,832,488.00
1914	9,973,2210	78,600,112	7.868	87,815,833	8.819	29,003,907	2.072			3,128,364.27
1915	9,998,4360	78,880,376	7.875	89,950,216	8.999	33,092,491	2.310			3,502,439.23
1916	10,029,3830	78,863,593	7.969	89,055,425	8.879	22,672,467	2.261			3,654,122.00
1917	9,989,8000	78,701,879	7.883	99,818,033	10.001	27,445,203	2.730			3,948,030.00
1918	9,911,8170	78,725,202	7.943	104,998,699	10.554	22,079,050	2.227			4,271,331.00
1919	9,895,8870	78,504,672	7.968	119,315,450	12.027	4,497,801	0.445			4,604,690.00
1920	9,843,0650	78,321,016	7.977	136,209,798	13.828	6,681,273	0.679			4,962,946.40

TAXABLE VALUATION OF RAILROAD PROPERTY

1921	9,812,0900	75,354,002	8.063	159,198,927	16.176			\$ 9,387,234	954	5,096,407.06
1922	9,847,3180	78,910,405	8.014	148,732,153	15.102	9,080,595	0.922			5,366,766.00
1923	9,843,5600	78,721,621	7.997	144,447,563	14.674	17,827,094	1.811			6,975,596.00
1924	9,836,2570	78,670,591	7.998	133,396,041	15.566	20,941,303	2.129			6,848,703.00
1925	9,836,4280	76,162,178	7.743	144,006,421	14.610	21,942,882	2.251			6,970,310.00
1926	9,799,9880	75,435,529	7.732	139,095,279	14.336	22,951,543	2.454			6,925,466.00
1927	9,755,410	75,583,266	7.740	143,162,500	14.675	24,690,876	2.521			6,915,567.00

This table shows the aggregate taxable value and the average taxable value per mile of the railroad property of this state, as fixed by the executive council on the first Monday in March or the second Monday of July of the respective years named in the left hand column. The items, "miles of road" and "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, e. g., the tax reported in 1906 were levied on 9,799.6363 miles of road, that being the mileage reported and assessed in 1904, and the taxes were paid in 1905. Hence, in determining the amount of taxes paid per mile, it is necessary to use the mileage reported two years prior to the year in which the taxes were reported to the executive council. In determining the per cent of tax on gross and net earnings, it is necessary to take earnings of preceding year.

†As finally determined by the Federal Court.

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 8—CLASSIFICATION

The following is the classification of Railways doing business in Iowa as classified by the Executive Council July, 1927, under the provisions of Chapter 373, Sections 8123, 8124, 8125, Code 1927.

CLASS "A" RAILROADS

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

CLASS "C" RAILROADS

Atlantic Northern Railway.
Charles City Western Railway Company.
Colfax Northern Railway.
Manchester & Oneida Railway Company.
Sioux City Terminal Railway.
Tabor & Northern Railway Company.

TABLE NO. 9—EQUIPMENT CARS

Assessment of Equipment Car Companies and Amount of Tax Assessed Against Said Companies by the Executive Council, July, 1927, at 99.64 Mills on the Dollar of Taxable Property.

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Akh Gasoline Co., Tulsa, Okla.	\$ 60.80	\$ 15.20	\$ 1.50
Almer Tank Line Co. Inc., 53 West Jackson Blvd., Chicago, Ill.	65.20	16.30	1.63
American Lined Co., 297 Fourth Ave., New York City, N. Y.	10,400.00	2,900.00	239.05
American Refrigerator Transit Co., Railway Exchange Bldg., St. Louis, Mo.	27,300.00	6,825.00	680.00
American Tar Products Co. Inc., Union Trust Bldg., Pittsburgh, Pa.	7,832.00	1,958.00	195.10
Anchor Daniels Midland Lined Dispatch, Box 2/78, Minneapolis, Minn.	1,920.00	490.00	47.85
Armour & Company, Chicago, Illinois	186,200.00	46,250.00	4,628.25
Atlas Powder Co., Wilmington, Delaware	3,041.00	760.00	75.75
Barber Asphalt Co., 1000 Arch St., Philadelphia, Pa.	800.00	200.00	19.95
Barrett Company, 46 Rector St., New York, N. Y.	4,151.20	1,035.10	103.15
Bo-man Dairy Co., 145 W. Ontario St., Chicago, Ill.	1,980.00	495.00	49.30
Bellies American Oil Co. Ltd., Royal Bank Bldg., Toronto, Canada	50.20	14.80	1.45
Burlington Refrigerator Express, Munsey Bldg., Washington, D. C.	10,800.00	2,700.00	269.00
California Dispatch Line, 216 Pine St., San Francisco, Calif.	400.00	100.00	9.95
Central Commercial Co., 332 So. Michigan, Chicago, Ill.	732.00	188.00	18.75
Chestnut & Smith Corporation, Tulsa, Okla.	5,900.00	1,540.00	153.60
Chicago, New York & Boston Refrigerator Co., 165 W. Jackson Blvd., Chicago, Ill.	19,200.00	4,050.00	403.35
Cleveland Cliffs Iron Co., 1460 Union Trust Bldg., Cleveland, Ohio	332.00	88.00	8.75
Continental Oil Co., Continental Oil Bldg., Denver, Colo.	13,307.52	3,349.38	333.75
Continental Tank Car, Box No. 781, Tulsa, Okla.	6,604.00	1,601.00	159.55
Cosden & Co., Tulsa, Okla.	166,400.00	41,600.00	4,105.00
Crown Central Petroleum Corporation, Post Dispatch Bldg., Houston, Texas	1,620.00	400.00	39.85
Crystal Car Line, 200-208 E. Illinois St., Chicago, Ill.	3,467.20	866.80	86.35
Cudahy Packing Co., 111 West Monroe St., Chicago, Ill.	72,480.00	18,150.00	1,805.45
Cushing Refining & Gasoline Co., Cushing, Okla.	1,504.00	376.00	37.45
Dairy Shoppers Dispatch, 167 West Quincy St., Chicago, Ill.	3,750.00	937.50	93.40
Darling & Company, 4201 S. Ashland Ave., Chicago, Ill.	2,688.00	672.00	66.95
Deporter Oil Refineries, Inc., 832 First National Bank Bldg., Houston, Texas	744.00	186.00	18.55
Delaware River and Union Railroad, 1428 So. Penn Square, Philadelphia, Pa.	4,544.00	1,136.00	113.20
DeSoto Gasoline Co., P. O. Box 1191, Houston, Texas.	512.00	128.00	12.75
Dewey Portland Cement Co., Kansas City, Missouri.	806.00	200.00	19.90
Dold Refrigerator Car Line, 745 William St., Buffalo, N. Y.	10,788.00	2,697.00	268.70
Earle Gasoline Co., 629 Kennedy Bldg., Tulsa, Okla.	400.00	100.00	9.95
E. I. du Pont de Nemours and Company, Wilmington, Delaware	1,176.00	294.00	29.20
El Dorado Refining Co., El Dorado, Kansas	2,900.00	710.00	71.75
Empire Refineries, Inc., Bartlesville, Okla.	32,300.00	8,200.00	817.05
Fischmann Transportation Co., 609 Washington St., New York, N. Y.	2,808.00	702.00	69.95
Fruit Growers Express, Washington, D. C.	32,280.00	8,070.00	804.10
Galena-Signal Oil Co. (of Texas), Petroleum Bldg., Houston, Texas	1,620.00	400.00	39.85
General Chemical Co., 45 Rector St., New York, N. Y.	456.00	114.00	11.35
Gillette, L. C. & Sons, 8 Fletcher St., New York City, N. Y.	488.00	122.00	12.20
Gill and Oil Co., Box No. 2065, Tulsa, Okla.	895.24	99.56	9.95
Globe Oil & Refining Co., Blackwell, Okla.	17,360.00	4,340.00	432.45
Grace, J. H., 39 West Jackson Blvd., Chicago, Ill.	176.00	44.00	4.35
Hahn, H. J. Co., Pittsburgh, Pa.	696.00	174.00	17.35
Henshaw & Hinman, Inc., Sistersville, W. Va.	660.00	160.00	15.90
H. H. O. Equipment Corporation, Enid, Okla.	10,800.00	2,700.00	269.00
Hooker Electrochemical Co., 25 Pine St., New York, N. Y.	160.00	40.00	3.95

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 9—Continued

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
Hornel, Geo. A. & Co., Austin, Minn.	6,396.00	1,599.70	159.30
Howard, Oscar B., Tulsa, Okla.	274.00	54.00	5.32
Humble Oil & Refining Co., Houston, Texas	848.00	162.00	16.15
Illinois Oil Co., Rock Island, Ill.	3,890.00	959.00	94.25
Illinois Steel Co., 2 1/2 S. La Salle St., Chicago, Ill.	90.88	22.72	2.15
Imperial Oil, Limited, 445 Christina St., South Sarnia, Ontario	384.40	96.10	9.35
Imperial Refining Co., Tulsa, Okla.	6,928.00	1,732.00	172.60
Independent Oil & Gas Co., Box 1820, Tulsa, Okla.	3,008.00	752.00	74.50
Indian Refining Co., Lawrenceville, Ill.	2,908.00	722.00	71.50
Interstate Packing Co., Wadena, Minn.	54.00	13.50	1.32
Interstate Tank Car Corporation, 450 Produce Exchange Bldg., New York City, N. Y.	56.00	14.00	1.35
Iowa Park Producing & Refining Co., Iowa Park, Texas	88.00	22.00	2.15
Johnson Oil Refining Co., 208 South La Salle St., Chicago, Ill.	1,160.00	1,049.00	103.60
Kanotex Refining Co., Arkansas City, Kansas	7,552.00	1,888.00	188.25
Kansas City Structural Steel Co., 114 West 10th St., Kansas City, Mo.	1,040.00	260.00	25.50
Keith Highway Equipment Co., Chicago, Ill.	3,340.00	900.00	85.65
Lemont Refining Co., 33 So. Clark St., Chicago, Ill.	1,040.00	260.00	25.50
Libby, McNeill & Libby Co., Union Stock Yards, Chicago, Ill.	312.00	78.00	7.73
Liquids Despatch Line, 2513 So. Robey St., Chicago, Ill.	5,856.00	1,464.00	145.85
Magnolia Petroleum Co., Dallas, Texas	1,680.00	420.00	41.85
Marland Tank Line, Ponca City, Okla.	15,209.00	3,800.00	375.65
Mather Stock Car Co., Chicago, Ill.	3,520.00	880.00	87.65
Matthiessen & Hegeler Zinc Co., La Salle, Ill.	1,920.00	480.00	47.80
Merchants Despatch Inc., 466 Lexington Ave., New York City, N. Y.	35,258.00	8,814.00	878.25
Mexican Petroleum Corporation, 129 Broadway, New York, N. Y.	2,488.00	622.00	61.95
Miehleau Electrochemical Co., Monroeville, Michigan	360.00	90.00	8.95
Mineral Point Zinc Co., 160 Front St., New York, N. Y.	1,120.00	280.00	27.90
National Pipe Line Co., 1404 East 9th St., Cleveland, Ohio	14,400.00	3,600.00	358.70
New Orleans Refining Co., New Orleans, La.	952.00	238.00	23.70
Northern Refrigerator Car Co., 97 E. Wisconsin Ave., Milwaukee, Wis.	12,600.00	3,150.00	313.85
North Western Refrigerator Line, 19 So. La Salle St., Chicago, Ill.	10,200.00	2,550.00	254.10
Onachta Valley Refining Co., El Dorado, Ark.	928.00	232.00	23.10
Pacific Fruit Express Co., 65 Market St., San Francisco, Cal.	396,400.00	149,100.00	14,856.30
Pan American Petroleum Car Co., Petroleum Securities Bldg., Los Angeles, Cal.	72.00	18.00	1.75
Panhandle Refining Co., P. O. Box 1040, Wichita Falls, Texas	2,104.00	526.00	52.40
Paragon Refining Co., Toledo, Ohio	616.00	154.00	15.35
Peet Brothers Co., Kansas City, Kansas	329.00	82.25	7.95
Penns Oil Products Refining Co., Warren, Pa.	56.00	14.00	1.35
Pennsylvania Tank Line, Lock Drawer 944, Sharon, Pa.	5,016.00	1,254.00	124.55
Pennsylvia Co., Oil City, Pa.	400.00	100.00	9.95
Philadelphia Quartz Co., 121 So. 3rd St., Philadelphia, Pa.	1,000.00	250.00	24.90
Phillips Petroleum, Bartlesville, Okla.	4,649.00	1,162.40	115.35
Pierce Pipe Line Co., 1709 Locust St., St. Louis, Mo.	36,448.00	9,112.00	907.90
Pittsburgh By-Products Coke Co., Union Trust Bldg., Pittsburgh, Pa.	68.80	17.20	1.70
Proctor & Gamble Transportation Co., Cincinnati, Ohio	900.00	240.00	23.90
Producers & Refiners Corporation, P. O. Bx 1020, Denver, Colorado	28,800.00	7,200.00	717.60
Pure Oil Co., 35 East Wacker Drive, Chicago, Ill.	28,480.00	7,120.00	709.45
Quaker City Tank Line, Inc., 1221 Locust St., St. Louis, Mo.	15,700.00	3,925.00	391.05
Quaker State Oil Refining Co., Oil City, Pa.	120.00	30.00	2.95
Rath Packing Co., Waterloo, Iowa	13,800.00	3,450.00	345.25
Roberts-Oaks Co., Union Stock Yards, Chicago, Ill.	136.00	34.00	3.35
Rock Island Refining Co., Duncan, Okla.	240.00	60.00	5.95
Root Refiners, Inc., Commercial National Bank Bldg., Shreveport, La.	400.00	100.00	9.95
Roxana Petroleum Co., Shell Bldg., St. Louis, Mo.	34,000.00	8,500.00	846.90

TAXABLE VALUATION OF RAILROAD PROPERTY

TABLE NO. 9—Continued

Names of Companies	Actual Value of Cars	Taxable Value	Amount of Tax
St. Louis Independent Packing Co., 2815 Chateau Ave., St. Louis, Mo.	42.00	10.50	1.05
Sand Springs Home Gasoline Dept., Sand Springs, Okla.	64.00	16.00	1.55
Staffer Oil & Refining Co., 300 West Adams St., Chicago, Ill.	22,000.00	5,400.00	536.05
Shippers Car Line Corporation, 30 Church St., New York, N. Y.	3,600.00	900.00	89.65
Shreveport Producing & Refining Corp., Shreveport, La.	1,440.00	360.00	35.85
Shreveport Magnolia Bldg., Dallas, Tex.	9,120.00	2,280.00	227.15
Snyder Refining Co., 45 Nassau St., New York, N. Y.	27,200.00	6,800.00	637.70
Staley Oil Co., Tulsa, Okla.	16,800.00	4,200.00	418.50
Stiles & Zook Tank Car Co., 101 Main St., Bradford, Pa.	408.00	102.00	10.15
Southern Carbon Co., 45 East 42nd St., New York, N. Y.	155.00	39.00	3.85
800 Tank Line, Inc., 837 Gravelly St., New Orleans, La.	99.20	24.80	2.45
Spas Manufacturing Co., 2600 Front St., Kansas City, Mo.	240.00	60.00	5.95
Spears Kellogg and Sons, Inc., 98 Delaware Ave., Buffalo, New York	8,636.00	2,164.00	215.60
Squire Dunge Co., 1918 Elston Ave., Chicago, Ill.	480.00	120.00	11.95
Staley, A. E. Manufacturing Co., Decatur, Ill.	764.00	141.00	14.05
Swift Refrigerator Transportation Co., Union Stock Yards, Chicago, Ill.	195,820.00	49,000.00	4,875.35
Taylor, Lowenstein and Co., Mobile, Alabama	48.00	12.00	1.15
Texas Co., 17 Battery Place, New York, N. Y.	141,462.00	35,363.00	3,583.80
Tidal Refining Co., Box 2046, Tulsa, Okla.	17,732.00	4,438.00	443.20
Tidal Western Oil Co., Box 2046, Tulsa, Okla.	5,680.00	1,420.00	141.50
Transcontinental Oil Co., Fourth St. & Boulder Ave., Tulsa, Okla.	16,800.00	4,200.00	418.50
Transit Company Limited, 56 Church St., Toronto, Canada	720.00	180.00	17.95
Union Oil Company of California, Union Oil Bldg., Los Angeles, Cal.	2,400.00	600.00	59.75
Union Refrigerator Transit Co. of Wisconsin, Station G, Green Bay Road, Milwaukee, Wis.	34,200.00	8,500.00	851.00
Union Tank Car Co., No. 134 N. LaSalle St., Chicago, Ill.	263,262.40	65,815.60	6,537.86
U. S. Industrial Alcohol Co., 110 East 42nd St., New York, N. Y.	1,360.00	340.00	33.85
Wadmore Tank Car Co., Kansas City, Mo.	5,670.00	1,400.00	13.95
Wadsworth County Railway Co., Steel Bldg., Denver, Colo.	1,000.00	400.00	39.85
Warren Refining Co., Warren, Pa.	960.00	240.00	23.90
Wertz, L. H. (Oil Division), Ponca City, Okla.	640.00	160.00	15.95
Western Fruit Express, Munsey Bldg., Washington, D. C.	24,800.00	6,200.00	617.75
White Eagle Oil & Refining Co., Kansas City, Mo.	50,088.00	12,522.00	1,247.70
Wilson Car Lines, 4100 So. Ashland Ave., Chicago, Ill.	14,623.50	3,655.80	374.20
Yale Oil Corporation, Yale, Okla.	1,264.00	316.00	31.50
Totals	\$ 2,460,673.8	614,940.24	61,082.00

TABLE NO. 10—AMERICAN RAILWAY EXPRESS COMPANY
Statement of Taxable Value of Express Property as Fixed by the
Executive Council, 1927.

Counties	Mileage	Aggregate Taxable Value
Adair	37.214	1,190.84
Adams	29.862	953.38
Allamakee	61.830	2,074.24
Appanoose	148.830	4,762.76
Audubon	31.680	1,109.76
Benton	161.920	3,201.44
Black Hawk	153.023	4,839.73
Boone	122.910	3,863.23
Bremer	93.217	2,932.94
Buchanan	70.393	2,232.37
Buena Vista	66.070	2,074.24
Butler	104.830	3,356.25
Calhoun	140.638	4,334.81
Carroll	119.226	3,812.22
Cass	71.312	2,375.28
Cedar	88.200	2,731.00
Cerro Gordo	144.204	4,639.32
Cherokee	57.210	1,830.72
Chickasaw	28.866	1,883.71
Clarke	46.410	1,397.14
Clay	110.150	3,321.80
Clayton	132.270	4,232.64
Clinton	177.770	5,668.64
Crawford	159.092	5,088.66
Dallas	122.570	3,921.60
Davis	65.450	2,001.40
Deaear	93.712	3,094.78
Delaware	103.922	3,439.64
Des Moines	61.226	1,939.26
Dickinson	59.630	1,850.16
Dubuque	122.796	3,929.47
Emmet	73.940	2,369.68
Fayette	122.211	4,226.75
Floyd	61.240	2,038.88
Franklin	106.232	3,192.84
Fremont	79.230	2,516.49
Greene	75.390	2,412.18
Grundy	65.492	2,092.74
Guthrie	70.340	2,236.88
Hamilton	81.200	2,604.38
Hancock	108.820	3,482.24
Hardin	145.860	4,765.12
Harrison	114.220	3,633.72
Henry	75.660	2,421.22
Howard	39.061	1,239.65
Humboldt	89.040	2,839.64
Ida	40.230	1,232.10
Iowa	57.840	1,831.20
Jackson	89.740	2,872.64
Jasper	119.822	3,635.99
Jefferson	87.530	2,801.56
Johnson	97.430	2,921.76
Jones	95.830	3,003.70
Keokuk	153.843	4,922.97
Kossuth	144.590	4,638.40
Lee	159.706	5,119.59
Linn	198.190	6,242.68
Louisia	73.988	2,367.41
Lucas	69.925	2,207.69
Lyon	119.419	3,632.19
Madison	53.213	1,797.86
Mahaska	159.156	5,097.99
Marion	122.977	3,894.62
Marshall	128.118	4,119.77
Mills	99.737	3,191.28
Mitchell	74.525	2,384.33
Monona	113.790	3,638.40
Monroe	113.667	3,638.14
Montgomery	48.427	1,549.66

TABLE NO. 10—Continued

Counties	Mileage	Aggregate Taxable Value
Muscatine	115.510	3,698.32
O'Brien	96.320	3,088.64
Oceola	57.180	1,829.76
Page	301.522	9,248.70
Palo Alto	75.280	2,408.96
Plymouth	113.120	3,619.84
Pocahontas	91.080	2,914.56
Polk	238.070	7,618.24
Pottawattamie	188.753	6,040.09
Polk	96.320	3,088.24
Pottawattamie	79.890	2,533.88
Pottawattamie	107.530	3,449.96
Ringgold	113.980	3,647.36
Sac	95.814	3,056.04
Scott	147.480	4,719.36
Shelby	142.070	4,546.24
Sioux	128.636	4,486.35
Staff	69.787	2,145.18
Tama	66.039	2,115.24
Taylor	80.390	2,468.40
Union	116.463	3,736.81
Van Buren	113.067	3,583.82
Wassell	128.479	4,111.32
Warren	94.143	3,012.57
Washington	221.222	7,079.10
Wayne	58.670	1,875.20
Webster	83.600	2,637.60
Winnebago	114.630	4,029.16
Winneshiek	62.437	1,997.98
Woodbury	130.158	4,169.01
Wright		
Totals	10,081.936	\$ 322,021.95

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

TABLE NO. 11—TRANSMISSION LINES

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Albia Light & Railway Co., E. F. Buhlman, Centerville, Iowa—			
Monroe	16.50	\$ 222.00	\$ 3,663.00
American Utilities Corporation, Frank H. Warren, Burlington, Iowa—			
Des Moines	52.50	140.00	7,350.00
Henry	21.00		2,940.00
Keokuk	14.00		1,900.00
Louis	8.00		1,120.00
Mahaska	23.00		3,220.00
Poweshiek	1.50		210.00
Wapello	1.00		140.00
Washington	2.50		350.00
Total	123.50		\$ 17,290.00
Ames-Ontario Transmission Line, P. F. Hopkins, Ames, Iowa—			
Story	1.00	\$ 310.00	496.00
Beulah Electric Co., J. J. Boatman, Montezuma, Iowa—			
Poweshiek	12.00	111.00	1,332.00
Bigelow, Minnesota Municipal Transmission Co., John L. Kruse, Bigelow, Minn.—			
Oceola	7.75	125.00	968.75
Blue Ridge Electric Co., D. H. Marquardt, Van Meter, Iowa—			
Dallas	2.00	86.00	223.00
Madison	1.58		135.88
Total	4.18		\$ 359.48
Boone Story Light & Power Co., C. Rimathe, Slater, Iowa—			
Boone	2.50	\$ 117.00	292.50
Story	11.50		1,345.50
Total	14.00		\$ 1,638.00
Bechtel, Mulvihill & Reynolds Transmission Co., P. J. Brechtel, Sallx, Iowa—			
Woodbury .....	.50	\$ 112.00	56.00
Burnside Electric Light & Power Co., H. W. Schwendeman, Burnside, Iowa—			
Webster	28.00	85.00	2,380.00
Carlson Givens Electric Co., C. W. Carlson, Farnhamville, Iowa—			
Calhoun	2.00	90.00	180.00
Case Electric Co., Sylvester Sherman, Ladora, Iowa—			
Iowa	5.50	119.00	654.50
Cedar Coflax Light Transmission Co. of Fonda, J. W. Clancy, Fonda, Iowa—			
Pocahontas	3.50	100.00	350.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Central States Electric Co., C. S. Woodward, Cedar Rapids, Iowa—	4.37	203.00	887.11
.....	21.14		4,291.42
Black Hawk	9.09		1,815.27
Boone	11.30		2,293.90
Cerro Gordo	11.04		2,241.12
Dickinson	42.50		8,627.50
Emmet	32.22		6,540.06
Franklin	45.72		9,251.16
Grundy	63.34		12,858.02
Hamilton	55.28		11,321.84
Hancock	95.90		19,467.70
Hardin	27.01		5,483.03
Kossuth	12.22		2,480.66
Marion	5.56		1,126.65
Marshall	6.41		1,301.23
Monroe	6.29		1,258.60
Pa'o Alto	23.80		4,831.40
Pocahontas	4.00		812.00
Story	41.67		8,459.01
Wright			
Total	518.76		\$ 105,908.28
Central West Public Service Co., C. A. Willett, Norwalk, Iowa—			
Madison .....	.75	\$ 204.00	153.00
Polk	18.15		3,702.60
Warren	68.95		14,065.80
Total	87.85		\$ 17,921.40
Citizens Gas & Electric Co. of Council Bluffs, S. E. Schweitzer, Omaha, Neb.—			
Pottawattamie	8.74	\$ 387.00	3,382.33
Clark, Harry, Private Transmission Line, Harry Clark, Paton, Iowa—			
Greene			15.00
Clinton, Davenport & Muscatine Railway Co., H. E. Littig, Davenport, Iowa—			
Clinton .....	.31	161.00	49.91
Coalville Light & Power, Wilbur V. Hempel, Ft. Dodge, Iowa—			
Webster	1.00	243.75	243.75
Concord Electric Co., C. G. Lawhorn, Garner, Iowa—			
Hancock	22.00	88.00	1,936.00
Coon Valley Electric Co., John Lege, Yetter, Iowa—			
Calhoun	7.00	111.00	777.00
Sac	11.00		1,221.00
Total	18.00		\$ 1,998.00
Oresco Light & Power Co., E. J. Gilmore, Algona, Iowa—			
Kossuth	9.00	92.00	828.00
Crooks Light & Power Co., Paul H. Anderson, Harcourt, Iowa—			
Webster	15.23	127.50	1,944.37
Dallas County Transmission Co., Claude Shields, Dallas Center, Iowa—			
Dallas	1.84	80.00	147.20
Denmark Telephone & Light Line, F. W. Liddle, Denmark, Iowa—			
Lee	12.00	119.00	1,428.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Des Moines Electric Co., C. A. Leland, Jr., Des Moines, Iowa—			
Dallas	54.240	287.00	20,960.80
Jasper	24.700		15,311.50
Madison	2.750		1,964.25
Mahaska	46.630		25,031.20
Marion	64.630		21,111.81
Mills	15.240		5,882.40
Polk	67.307		22,177.81
Pottawattamie	12.300		4,837.50
Poweshiek	3.200		2,012.40
Warren .....	.130		50.31
Total	283.057		\$ 130,543.06
Dodges Point Transportation Co., Hugh H. Shepard, Mason City, Iowa—			
Cerro Gordo	4.50	75.00	337.50
Doran-Nelson Electric Co., John L. Nelson, Boone, Iowa—			
Boone .....	.50	100.00	50.00
Dubuque Electric Co., C. E. Dove, Dubuque, Iowa—			
Dubuque	12.65	195.00	2,466.75
Duncombe Light & Power Co., R. D. Henderson, Jewell, Iowa—			
Hamilton	5.75	114.00	653.50
Eagle Grove Farmers Transmission Line, George H. Gross, Eagle Grove, Iowa—			
Wright	1.00	90.00	90.00
East Center Electric Co. No. 2, I. M. Reed, Oskaloosa, Iowa—			
Mahaska	4.00	82.65	330.60
Eastern Iowa Electric Co., C. E. Dove, Dubuque, Iowa—			
Dubuaire	16.45	158.00	2,599.10
Dubuque	71.55		11,301.90
Jackson	1.40		211.30
Total	80.40		\$ 14,112.30
Eastern Progressive Electric Co., Chas. Olerich, Hull, Iowa—			
Sioux	5.50	91.00	500.50
East Lu Verne Light & Power Co., E. C. Marty, Lu Verne, Iowa—			
Humboldt .....	.25	115.00	28.75
Kossuth	3.15		382.25
Total	3.40		\$ 391.00
Elkhart Farmers Electric Co., C. H. Gleadall, Elkhart, Iowa—			
Polk	2.75	88.00	242.00
El Township Rural Electric Co., Peter Josten, Kemme, Iowa—			
Hancock	2.00	87.00	174.00
Emmet Township Electric Co., J. C. Petschow, Estherville, Iowa—			
Emmet	3.50	126.00	441.00
Essex Light & Power Co., Oscar Nelson, Essex, Iowa—			
Page .....	.75	90.00	67.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Evergreen Mutual Electric Light & Power Co., George M. Nelson, Goldfield, Iowa—	3.50	86.00	301.00
Humboldt	7.00		932.00
Wright			
Total	10.50		\$ 933.00
Farmers Co-Operative Electric Power Assn, L. F. Lefebure, Fairfax, Iowa—			
Lincoln	12.00	140.00	1,680.00
Farmers Electric Co., A. Henderson, Paulina, Iowa—			
O'Brien	31.00	84.00	2,604.00
Farmers Electric Co., J. F. McCalla, North English, Iowa—			
Iowa	3.50	142.00	497.00
Farmers Electric Co., D. C. Iseminger, Hudson, Iowa—			
Black Hawk	32.54	60.00	1,952.40
Grundy	2.50		150.00
Total	35.04		\$ 2,102.40
Farmers Electric Co., R. V. Upmeyer, Garner, Iowa—			
Hancock	8.75	106.50	931.88
Farmers Electric Co. Division "A," J. P. Wolleson, Lake View, Iowa—			
Sac	2.00	65.00	130.00
Farmers Electric Co. No. 1, Homer Price, Oskaloosa, Iowa—			
Mahaska	4.00	88.00	352.00
Farmers Electric Light Co., Emanuel Anderson, Boxholm, Iowa—			
Boone	37.75	95.00	3,586.25
Greene .....	.75		71.25
Webster	1.75		166.25
Total	40.25		\$ 3,823.75
Farmers Electric Light & Power Co., P. E. Wingert, Tipton, Iowa—			
Cedar	3.25	125.00	406.25
Farmers Electric Light & Power Co., J. A. Anderson, Harcourt, Iowa—			
Boone	1.00	80.00	80.00
Greene	5.50		489.50
Webster	7.25		645.25
Total	13.75		\$ 1,223.75
Farmers Electric Light & Power Co., John Eaden, Pomeroy, Iowa—			
Calhoun	1.00	121.00	121.00
Pocahontas	18.50		2,238.50
Total	19.50		\$ 2,359.50
Farmers Electric Light & Power Co. of Wall Twp., R. W. Irwin, Lake View, Iowa—			
Sac	5.00	85.00	425.00
Farmers Electric Light Co. of Wolf, Iowa, J. C. Peterson, Ogden, Iowa—			
Boone	22.00	90.00	1,980.00
Farmers Electric Line No. 2, Herman Bein, Beaman, Iowa—			
Grundy	14.25	60.00	855.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Farmers Electric Line No. 3, E. J. Akin, Grundy Center, Iowa— Grundy	12.75	71.50	911.25
Farmers Light & Power Co., C. S. Murphy, Sergeant Bluffs, Iowa— Woodbury	3.25	135.00	438.75
Farmers Light & Power Co., C. C. Swartzendruber, Kalona, Iowa— Iowa	7.75	87.00	674.25
Johnson	48.00		4,176.00
Washington	4.75		413.25
Total	80.50		\$ 5,263.50
Farmers Mutual Electrical Co., E. G. Gaakill, Corwith, Iowa— Hancock	2.00	73.00	146.00
Farmers Mutual Light & Power Co., W. E. McGowan, Goldfield, Iowa— Humboldt	11.00	73.00	803.00
Wright	7.00		511.00
Total	18.00		\$ 1,314.00
Farmers Transmission Co., George Dohrmann, Hampton, Iowa— Franklin	4.50	78.00	351.00
Ft. Dodge, Des Moines & Southern Railroad Co., F. M. Johnston, Boone, Iowa— Boone	1.80	250.00	450.00
Polk	1.2		300.00
Webster	7.2		1,812.50
Total	10.2		\$ 2,562.50
Ft. Dodge Gas & Electric Co., Mark Anderson, Ft. Dodge, Iowa— Halboun	4.81	287.00	1,389.08
Webster	23.9		6,859.30
Total	28.71		\$ 8,248.38
Fosdick Electric Service Co., L. R. Fosdick, Santa Ana, California— Washington	2.50	159.00	397.50
Frush, Charles Light & Power Co., Charles Frush, Jessup, Iowa— Black Hawk	15.58	127.00	1,978.66
Buchanan	11.78		1,406.06
Total	27.36		\$ 3,474.72
Garfield Ridge Electric Line, Albert Abele, Garner, Iowa— Hancock	6.50	85.00	552.50
Gilbert Electric Co., Raymond Sinn, Gilbert, Iowa— Story	7.50	143.00	1,072.50
Gladbrook-Salem Electric Co., Wm. C. Wese, Gladbrook, Iowa— Tama	27.00	110.00	2,970.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Grant Township & County Line, J. E. Raiston, Sheldon, Iowa— O'Brien	1.25	100.00	125.00
Sour	5.25		625.00
Total	6.50		\$ 650.00
Green Mountain Electric Transmission Line, Howard Nicholson, Marshalltown, Iowa— Marshall	9.17	88.00	806.96
Tama	3.68		322.08
Total	12.85		\$ 1,129.04
Hammond, R. E. & A. I. Clow Private Transmission Co., R. E. Hammond, Atlantic, Iowa— Case	25	78.00	195.00
Hardin Township Electric Co., George C. Pyle, Iowa Falls, Iowa— Hardin	1.50	81.00	121.50
Harmony Power & Light Co., H. H. Hoberg, Spencer, Iowa— Clay	21.00	167.00	3,507.00
Holland Electric Line No. 1, Earl M. Merritt, Grundy Center, Iowa— Grundy	4.50	102.00	459.00
Horton Township Electric Co., A. H. Hattendorf, Okeyedan, Iowa— Osceola	6.00	125.00	750.00
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	57.01	329.00	18,756.29
Buchanan	25.53		11,695.95
Clayton	32.73		10,768.17
Clinton	12.84		4,224.36
Delaware	30.80		10,133.20
Dubuque	24.23		7,971.67
Fayette	1.30		427.70
Howard	19.24		6,329.98
Jackson	27.83		9,156.97
Kossuth	43.65		14,300.85
Winnebago	24.75		11,432.75
Winneshiek	62.44		20,542.78
Worth	23.50		7,731.50
Total	406.87		\$ 139,531.23
Iowa City Light & Power Co., H. E. Littig, Davenport, Iowa— Johnson	14.29	140.00	2,000.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa Electric Co., C. S. Woodward, Cedar Rapids, Iowa—			
Adair	5.28	\$ 238.00	1,098.24
Buchanan	6.10		1,298.80
Cass	39.56		5,238.48
Cedar	23.80		4,900.40
Clinton	102.37		21,522.36
Dallas	16.43		2,417.44
Davis	17.13		3,573.44
Delaware	42.74		8,890.92
Dubuque	1.35		260.00
Greene	4.23		800.24
Guthrie	55.21		11,483.68
Henry	8.05		1,574.40
Iowa	50.16		10,530.28
Jackson	62.51		13,002.08
Jefferson	35.00		7,280.00
Johnson	20.55		4,274.40
Jones	134.96		28,071.68
Keokuk	23.34		4,854.72
Louis	3.66		761.28
Montgomery	.74		153.92
Muscatine	42.13		8,763.04
Poweshiek	10.33		2,148.64
Scott	103.09		21,442.72
Van Buren	47.13		9,803.04
Washington	10.96		2,279.68
Wayne	6.57		1,366.56
Total	873.38		\$ 181,653.04
Iowa Public Service Co., Wm. N. Porter, Fort Dodge, Iowa—			
Audubon	50.80	\$ 304.00	15,443.20
Black Hawk	104.00		31,616.00
Bremer	57.20		17,388.80
Buchanan	5.50		1,672.00
Buena Vista	60.00		18,240.00
Butler	78.40		23,833.60
Calhoun	73.70		22,404.80
Carroll	83.90		25,505.60
Cerro Gordo	26.20		7,964.80
Cherokee	60.30		19,851.20
Chickasaw	2.90		881.60
Clay	39.70		12,068.80
Crawford	68.50		20,834.00
Dickinson	31.30		9,484.80
Floyd	31.60		9,606.40
Franklin	41.70		12,676.80
Grundy	21.20		6,444.80
Humboldt	70.40		24,127.60
Ia	26.00		10,944.00
Kossuth	4.30		1,307.20
Monona	52.50		15,960.00
O'Brien	28.50		8,664.00
Palo Alto	48.80		14,836.20
Pocahontas	68.20		20,732.80
Plymouth	113.30		34,443.20
Sac	63.90		19,449.60
Shelby	21.10		6,454.80
Sioux	73.80		22,437.20
Webster	4.50		1,365.00
Winnebago	5.60		1,702.40
Woodbury	27.30		8,360.00
Wright	23.30		7,083.20
Total	1,502.55		\$ 456,775.20

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Iowa Railway & Light Co., C. S. Woodward, Cedar Rapids, Iowa—			
Beiton	49.13	\$ 222.00	24,471.06
Boone	40.57		10,911.30
Buchanan	19.10		9,006.64
Carroll	53.22		4,253.32
Cedar	21.64		18,474.84
Dallas	9.23		4,854.08
Delaware	43.98		2,033.50
Greene	25.92		9,761.56
Grundy	18.54		5,704.24
Guthrie	4.60		4,115.88
Iowa	10.25		1,921.20
Jasper	17.94		2,275.60
Johnson	15.83		2,662.68
Jones	169.88		2,822.70
Linn	96.73		37,713.20
Marshall	5.87		21,474.00
Muscatine	4.74		1,393.14
Polk	66.64		1,669.28
Story	104.63		14,794.08
Tama			23,227.86
Total	915.70		\$ 209,305.88
Iowa Service Co., F. H. Brooks, Lincoln, Nebraska—			
Adams	19.50	\$ 276.00	5,382.00
Adair	34.75		9,391.00
Cass	74.50		20,562.00
Fremont	123.38		34,052.88
Harrison	76.51		21,116.76
Mills	45.00		12,490.00
Montgomery	81.00		22,536.00
Page	98.13		25,708.88
Pottawattamie	9.00		2,484.00
Sheby	27.50		7,590.00
Taylor			
Total	584.27		\$ 161,238.52
Iowa Southern Utilities Company of Delaware, E. F. Bulmahn, Centerville, Iowa—			
Adams	5.00	\$ 187.00	925.00
Aspenwood	51.25		9,583.75
Clarke	29.96		5,692.32
Davis	9.60		673.50
DeCATUR	102.63		19,191.81
Des Moines	36.50		6,825.50
Henry	55.75		10,425.25
Jasper	45.10		8,438.70
Jefferson	4.25		796.62
Keokuk	90.75		15,970.25
Louis	40.90		7,480.00
Linn	47.13		6,813.31
Madison	10.00		1,870.00
Mahaska	1.90		187.00
Monroe	12.25		2,299.75
Poweshiek	62.50		11,687.50
Ringgold	68.75		12,834.25
Taylor	19.50		3,616.50
Union	55.75		10,425.25
Van Buren	.50		93.50
Wapello	15.11		2,825.57
Warren	2.50		467.50
Washington	129.75		24,368.25
Wayne	51.25		9,583.75
Total	940.79		\$ 175,927.73
Iowa-Dunlavy Electric Co., R. A. West, Dysart, Iowa—			
Beiton	2.75	\$ 94.00	238.50
Tama	22.00		2,068.00
Total	24.75		\$ 2,306.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Irrington Light & Power Co., Fred S. Geigel, Irvington, Iowa—			
Kossuth	15.25	\$ 118.00	1,790.50
Jackson & Taylor Townships Light & Power Co., Frank L. Boresford, Vinton, Iowa—			
Benton	9.00	117.00	1,052.50
Kegley Branch Electric Co., John H. Johnson, Story City, Iowa—			
Boone .....	.60	89.00	53.40
Hamilton	2.00	172.00	344.00
Story	8.00		712.00
Total	10.60		\$ 943.40
Keokuk Electric Co., L. E. Dickinson, Keokuk, Iowa—			
Lee	4.10	\$ 203.00	\$ 832.30
Kibbey & Nessen Private Transmission Line, Andrew Nessen, Audubon, Iowa—			
Audubon .....	.75	106.00	79.50
Kloeksiem, H. L. Transmission Co., H. L. Kloeksiem, Paton, Iowa—			
Greene			20.00
Laurens Eastern Electric Co., No. 3, F. W. Roewe, Laurens, Iowa—			
Pocahontas	3.75	95.00	356.25
Laurens Electric Farm Line No. 2, P. A. Aschenbrenner, Laurens, Iowa—			
Pocahontas	4.00	100.00	400.00
Laurens Electric Farm Line No. 5, L. A. Johnson, Laurens, Iowa—			
Buena Vista	3.00	95.00	285.00
Pocahontas	4.50		427.50
Total	7.50		\$ 712.50
Laurens Western Electric No. 4, C. A. Hartley, Laurens, Iowa—			
Pocahontas	7.00	\$ 98.00	686.00
Lincoln Center Electric Line, Earnest W. Hasbrouck, Grundy Center, Iowa—			
Grundy	10.00	99.00	990.00
Lincoln Light & Power Co., O. P. Morton, Clarion, Iowa—			
Wright	8.25	105.00	866.25
Lundgren Light & Power Co., Nels Olson, Otho, Iowa—			
Webster	17.00	97.00	1,649.00
Lu Verne Sherman Light Co., Archie Sanford, Lu Verne, Iowa—			
Kossuth	10.30	105.00	1,081.50
Marion Electric Co., J. J. Nighting, Pilot Grove, Iowa—			
Lee	15.00	117.00	1,755.00
Mid Way Transmission Line, G. W. Stine, Dana, Iowa—			
Greene	2.50	114.00	285.00
Mingo Farmers Hi Line, A. W. Frey, Mingo, Iowa—			
Jasper	12.75	165.00	2,103.75
Minnesota Electric Distributing Co., H. O. Orton, Dubuque, Iowa—			
Lyon	5.50	129.00	709.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Mississippi River Power Co., L. E. Dickinson, Keokuk, Iowa—			
Des Moines	8.25	567.00	4,694.75
Lee	31.35		17,792.46
Total	39.60		\$ 22,487.21
Monroe Electric Co., Peter Lamprecht, Dysart, Iowa—			
Benton	5.00	\$ 95.00	475.00
Monroe Light & Power Co., J. D. Long, Monroe, Iowa—			
Jasper .....	.80	165.00	132.00
Marion	1.00		165.00
Total	1.80		\$ 297.00
Monroe Lighting Co., H. E. Littig, Davenport, Iowa—			
Narrative	6.25	\$ 276.00	\$ 1,725.00
Scott	5.15		1,481.40
Total	11.40		\$ 3,146.40
Napier Electric Co., M. G. Robinson, Ames, Iowa—			
Boone	10.50	\$ 97.00	1,018.50
Story	5.50		533.50
Total	16.00		\$ 1,552.00
Natural Resource Development Co., Jessie Furman, Troy Mills, Iowa—			
Buhaman	6.00	\$ 110.00	660.00
New Farmers Transmission Line, P. J. Hol, Waukee, Iowa—			
Dallas	2.50	109.00	272.50
North Cedar Electric Co., W. J. Stadlman, Sac City, Iowa—			
Sac	5.25	115.00	603.75
Northeastern Iowa Power Co., Louis Miller, Clermont, Iowa—			
Bremer	75.50	191.00	14,928.50
Buhaman	35.25		6,923.75
Buhaman .....	.38		72.58
Chickasaw	34.75		6,637.25
Clayton	118.00		22,709.00
Delaware	14.50		2,769.50
Fayette	173.38		33,115.38
Floyd	27.38		5,239.38
Howard	33.25		6,923.75
Mitchell	44.00		8,518.00
Winneshiek	49.50		9,454.50
Total	614.39		\$ 117,348.49
North Eastern Rural Electric of Collins, J. W. Swinbank, Colo, Iowa—			
Story	11.00	\$ 96.00	1,056.00
North East Kalona Electric Co., W. C. Brenneman, Kalona, Iowa—			
Johnson	3.00	120.00	360.00
Washington	8.00		960.00
Total	11.00		\$ 1,320.00
Northern Light Co., J. R. Coe, Mt. Pleasant, Iowa—			
Henry	18.00	\$ 102.00	1,837.20

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Northern States Power Co., R. F. Pack, Minneapolis, Minnesota—			
Lyon	37.50	444.00	7,770.00
Sioux	12.00		5,528.00
Total	29.50		\$ 13,098.00
North Glidden Electric Line, C. C. Briggs, Glidden, Iowa—			
Carroll	3.50	94.00	229.00
North Jackson Transmission Co., Paul Weatherly, Sac City, Iowa—			
Sac .....	.75	118.00	88.50
North Prairie Electric Light Co., L. B. Halstead, West Liberty, Iowa—			
Cedar	2.00	115.00	230.00
Muscatine	1.00		115.00
Total	3.00		\$ 354.00
North Star Electric Co., H. C. Allen, Ames, Iowa—			
Story	2.50	90.00	247.50
Northwestern Light & Power Co., C. S. Woodward, Cedar Rapids, Iowa—			
Buena Vista	51.73	176.00	9,104.48
Cherokee	7.10		1,249.00
Clay	67.34		11,887.64
Dickinson	6.00		1,172.16
Ida	4.47		788.72
Lyon	10.40		1,830.40
Monona	6.95		1,223.20
O'Brien	27.66		4,866.40
Oswego	52.65		9,100.80
Sioux	20.10		3,351.00
Woodbury	64.73		11,396.00
Total	319.40		\$ 56,214.40
Northwood-Kensett Electric Co., H. Perrill, Northwood, Iowa—			
Worth	8.75	212.00	1,855.00
No Name Rural Transmission Line, Roy L. Fancolly, Atlantic, Iowa—			
Cass .....	.25	120.00	30.00
Oak Grove Electric Co., Lewis Pritchard, Des Moines, Iowa—			
Polk	2.00	125.00	250.00
Oakland Electric Co., D. C. Sims, Dows, Iowa—			
Franklin	2.50	118.00	295.00
Olive Street Transmission Line, Charles A. Goeken, Atlantic, Iowa—			
Cass	1.00	87.00	87.00
Otho Light & Power Co., J. W. Wonders, Otho, Iowa—			
Webster	2.50	236.00	590.00
Otranto Transmission Line, A. W. Buehrer, Otranto, Iowa—			
Mitchell	3.00	126.00	378.00
Owl Electric Light Co. of Wilton Junction, W. J. Jasper, Wilton Junction, Iowa—			
Muscatine	2.25	130.00	292.50
Palsades Electric Line, E. H. Morrow, Cedar Rapids, Iowa—			
Linn	8.50	125.00	1,062.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Pathfinder Transmission Co., George W. Clausen, Gilbert, Iowa—			
Story .....	.50	105.00	52.50
Peoples Electric Light & Power Co., Leo Friedrichsen, Woodward, Iowa—			
Boone	22.75	112.50	2,559.38
Dallas .....	.75		84.33
Total	23.50		\$ 2,643.73
Peoples Gas & Electric Co., F. J. Hanlon, Mason City, Iowa—			
Cerro Gordo	12.75	176.00	2,244.00
Floyd	4.80		309.60
Worth	2.50		440.00
Total	19.85		\$ 3,493.60
Peoples Light Co., H. E. Littig, Davenport, Iowa—			
Scott	3.74	212.00	792.88
Perry-Clark Electric Co., Will Zimble, Traer, Iowa—			
Tama	13.02	113.00	1,539.05
Peterson & Carlson Transmission Line, Phillip Peterson, Harcourt, Iowa—			
Webster			15.00
Pike Side Electric Co., R. L. McCorkle, Algona, Iowa—			
Kossuth	1.25	105.00	131.25
Pains Light & Power Co., Bush Helwick, Washington, Iowa—			
Washington	8.56	109.00	933.04
Prairie Flower Light & Power Ass'n, C. A. Fishburn, Wellman, Iowa—			
Washington	6.75	115.00	776.25
Private Line, Peter Axon, Goldfield, Iowa—			
Wright	1.50	90.00	135.00
Private Transmission Line, Chas. F. Beckman, Atlantic, Iowa—			
Cass			50.00
Private Line, J. S. Dolquist, Cherokee, Iowa—			
Cherokee	1.00	113.00	113.00
Private Line, Wm. Glawe, Aurelia, Iowa—			
Cherokee			25.00
Private Line, T. J. Larrison & Catherine Larrison, Winterset, Iowa—			
Mallard .....	.50	164.00	82.00
Private Line of Mongan & Waddell, C. R. Waddell, Aurelia, Iowa—			
Cherokee .....	.42	100.00	42.00
Private Line, Chas. Nelson, Aurelia, Iowa—			
Cherokee	1.25	90.00	112.50
Private Line, Gust Peterson, Aurelia, Iowa—			
Cherokee .....	.66	109.00	71.95
Raymond Electrical Co., W. W. Hewitt, Raymond, Iowa—			
Black Hawk	6.00	120.00	720.00
Red Ball High Line Co., Alvin Geuther, Waverly, Iowa—			
Bromer	1.60	120.00	120.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Rich Point Power & Electric Co., James F. Black, Algona, Iowa— Kossuth	8.50	105.00	892.50
Riverside Electric Co., M. O. Tjernagel, Story City, Iowa— Hamilton	18.00	136.00	2,448.00
Story	1.50		180.00
Total	19.50		\$ 2,437.00
Rosedale Farm Line, A. B. Saylor, Ft. Dodge, Iowa— Webster	1.13	218.00	246.34
Sac County Electric Co., H. E. Russell, Sac City, Iowa— Sac	35.00	\$ 282.00	\$ 10,162.00
Scandia Coal Co., C. T. Carney, Des Moines, Iowa— Dallas	2.00	150.00	300.00
Scott-Haward Electric Co., L. E. Henderson, Story City, Iowa— Hamilton	2.00	100.00	200.00
Story	2.00		200.00
Total	4.00		\$ 400.00
Sherman Electric Co., Fred Blumer, Luverne, Iowa— Kossuth	3.00	\$ 100.00	300.00
Shiloh Electric Line, John O. Jones, Grundy Center, Iowa— Grundy	7.50	110.00	825.00
Sloan Service, R. B. Searing, Sioux City, Iowa— Woodbury	15.00	200.00	3,000.00
Smith, H. M. Transmission Line, H. M. Smith, Cherokee, Iowa— Lyon	15.75	163.00	2,567.25
Oscola	8.00		1,304.00
Sioux .....	.75		122.25
Total	24.50		\$ 3,993.50
South Cedar Electric Co., Wm. A. Roseks, Sac City, Iowa— Sac	5.25	\$ 100.00	525.00
South Dayton Light & Power Co., Floyd E. Olson, Dayton, Iowa— Webster	9.50	160.00	1,520.00
South East Junction Light & Power Co., J. J. Gannon, Rippey, Iowa— Greene	7.75	118.00	914.50
South Kossuth Electric Co., Charles Borman, Livermore, Iowa— Humboldt	4.75	90.00	427.50
Kossuth	2.12		186.80
Total	6.87		\$ 614.30
South Lighting Co., Rob Lee, Sloan, Iowa— Monona	1.13	\$ 117.00	132.21
Woodbury	1.12		131.64
Total	2.25		\$ 263.85
Southwest Richmond Electric Co., J. C. Malchky, Washington, Iowa— Washington	3.50	\$ 104.00	364.00

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
Spencer Farmers Line (South Transmission Line), J. K. Martin, Spencer, Iowa— Clay	2.40	110.00	264.00
Star Electric Co., Carl Baldus, Story City, Iowa— Boone	2.50	125.00	312.50
Story	17.50		2,187.50
Total	20.00		\$ 2,500.00
Tarkio Electric & Water Co., H. M. Noble, Kansas City, Missouri— Page	4.50	\$ 119.00	535.50
Town of Aurelia Transmission Co., L. E. Christensen, Aurelia, Iowa— Cherokee .....	.50	150.00	75.00
Town of Clare, M. M. Chalus, Clare, Iowa— Webster	11.25	140.00	1,575.00
Town of Orient Transmission Line, E. J. Carlyle, Orient, Iowa— Adair	6.00	165.00	990.00
Union	1.80		297.00
Total	7.80		\$ 1,287.00
Town of Paton Transmission Line, John Miller, Paton, Iowa— Greene	4.00	\$ 108.00	432.00
Tri States Power Corporation, P. J. Anderson, Burlington, Iowa— Lee	34.00	184.00	6,256.00
Van Buren	12.75		2,346.00
Total	46.75		\$ 8,602.00
Truesdale Transmission Line, H. R. Boettcher, Truesdale, Iowa— Buena Vista	5.00	\$ 91.00	455.00
Van Buren Light & Power Co., Peter J. Anderson, Burlington, Iowa— Lee	24.50	211.00	5,160.50
Van Buren	14.50		3,059.50
Total	39.00		\$ 8,220.00
Wapsie & Gosben Electric Light & Power Co., J. R. Brookhart, West Liberty, Iowa— Muscatine	2.25	\$ 115.00	258.75
Washington Electric Co., Carl G. Kuethe, Waverly, Iowa— Bremer	1.23	132.00	175.56
Webster Transmission Co., S. T. Wheeler, Webster, Iowa— Keokuk	2.00	85.00	170.00
Wever Electric Transmission Co., S. T. Patterson, Wever, Iowa— Lee	1.25	506.00	632.50
Wheeler, E. G. Private Transmission Line, E. G. Wheeler, Sibley, Iowa— Oscola	2.00	100.00	200.00
White City Transmission Co., Fred Milder, Webster City, Iowa— Hamilton	1.50	113.00	169.50

TABLE NO. 11—Continued

Name of Company	Mileage	Taxable Value Per Mile	Total Taxable Value
White Pole Transmission Line, A. M. Ferguson, Dann, Iowa— Greene			10.40
Wilson Way Transmission Co., Amos Fossil, Gilbert, Iowa— Story	1.50	125.00	187.50
Winterset Country Club Transmission Line, L. C. Percival, Winterset, Iowa— Madison	.50	125.00	62.50
Wolf Creek Valley Electric Co., E. W. Steffen, Grundy Center, Iowa— Grundy	8.00	108.00	864.00
Tama	6.50		702.00
Total	14.50		\$ 1,596.00
Totals	8,787.14		\$1,975,886.89

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 5953. 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. 1965; S., '13, Par. 1305; 40 Ex. G. A., S. F. 133, Par. 30.)

Section 3203. The words railway, railway company, railway corporation, railroad, railroad company, and railroad corporation, as used in the code and acts of the general assembly, now in force or hereafter enacted, are hereby declared to apply to and include all interurban railways, and all companies or corporations constructing, owning, or operating such interurban street railways, and all provisions of the code and acts of the general assembly, now in force or hereafter enacted, affecting railways, railway companies, railway corporations, railroads, railroad companies, and railroad corporations, are hereby declared to affect and apply in full force and effect to all interurban railways, and to all interurban railway companies or railway corporations constructing, owning or operating such interurban railways. (S., '13, Par. 2033-b.)

CHAPTER 337

RAILWAY COMPANIES

- 7046. When assessed—statement required.
- 7047. Real estate holdings—statement required.
- 7048. Continuing record.
- 7049. Additional statements.
- 7050. Record of railway lands.
- 7051. Sleeping and dining cars.
- 7052. Gross earnings.
- 7053. Method of accounting.
- 7054. Net earnings.
- 7055. Reports additional.
- 7056. Additional rules and regulations.
- 7057. Refusal to obey.
- 7058. Operating expenses.
- 7059. Amended statement.
- 7060. Assessment of railways.
- 7061. Assessment of sleeping and dining cars.
- 7062. Certification to county auditors.
- 7063. Plats.
- 7064. Failure to file.
- 7065. Property assessed by local authorities.
- 7066. Roadbeds.
- 7067. Levy and collection of tax.
- 7068. Rates—purposes.
- 7046. When assessed—statement required. On the second Monday in July of each year, the executive council shall assess all the property of each railway corporation in the state, excepting the lands, lots, and other real estate belonging thereto not used in the operation of any railway, and excepting

railway bridges across the Mississippi and Missouri rivers, and excepting grain elevators; and for the purpose of making such assessment its president, vice-president, general manager, general superintendent, receiver, or such other officer as the council may designate, shall, on or before the first day of April in each year, furnish it a verified statement showing in detail for the year ended December thirty-first next preceding:

1. The whole number of miles of railway owned, operated, or leased by such corporation or company within and without the state.
 2. The whole number of miles of railway owned, operated, or leased within the state, including double tracks and sidetracks, the mileage of the main line and branch lines to be stated separately, and showing the number of miles of track in each county.
 3. A full and complete statement of the cost and actual present value of all buildings of every description owned by said railway company within the state not otherwise assessed.
 4. The total number of ties per mile used on all its tracks within the state.
 5. The weight of rails per yard in main line, double tracks and sidetracks.
 6. The number of miles of telegraph lines owned and used within the state.
 7. The total number of engines, and passenger, chair, dining, official, express, mail, baggage, freight, and other cars, including handcars and boarding cars used in constructing and repairing such railway, in use on its whole line, and the sleeping cars owned by it, and the number of each class on its line within the state, each class to be valued separately.
 8. Any and all other movable property owned by said railway within the state, classified and scheduled in such manner as may be required by said council.
 9. The gross earnings of the entire road, and the gross earnings in this state.
 10. The operating expenses of the entire road, and the operating expenses within this state.
 11. The net earnings of the entire road, and the net earnings within this state. (C., '73, Par. 810, 1317, 1318; C., '97, Par. 1334; S., '13, Par. 1334.)
7047. Real estate holdings—statement required. Each railway or other corporation required by law to report to the executive council under the provisions of the law as it appears in the preceding section shall on or before the first day of April, 1905, make to the executive council a detailed statement showing the amount of real estate owned or used by it on December 31, 1904, for railway purposes, in each county in the state in which said real estate is situated, including the right of way, roadbed, bridges, culverts, depot grounds, station buildings, yards, section and tool houses, roundhouses, machine and repair shops, water tanks, turntables, gravel beds and stone quarries, and for all other purposes, with the estimated actual value thereof, in such manner as may be required by the executive council. (S., '13, Par. 1334-a.)
7048. Continuing record. Only one such detailed statement by any corporation shall be necessary, and when received by the council it shall become the record of railway lands of such corporation, and be deemed as annually thereafter reported for valuation and assessment by the executive council. (S., '13, Par. 1334-a.)
7049. Additional statements. On or before the first day of April of each subsequent year such corporation shall in like manner report all real estate acquired for any of the railway purposes above named during the preceding calendar year; and also a list of any real estate, previously reported, disposed of during the same period, which disposition shall be noted by the council in an appropriate column opposite to the description of said tract in the original report of the same in the record of railway land. (S., '13, Par. 1334-a.)
7050. Record of railway lands. The executive council shall, by some convenient method of binding, arrange the statements required to be made under the 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 purposes of taxation, such statement shall show the number of sleeping and dining cars not owned by such corporation, but used by it in operating its railway in this state during each month of the year for which the return is made, the value of each car so used, and also the number of miles each month said cars have been run or operated on such railway within the state, and the total number of miles said cars have been run or operated each month within and without the state. Such statement shall show the average daily sleeping car and dining car service or wheelage operated on each part or division of the line or system within the state, designating the points on the line where variations occur, with the mileage of that part having the same daily service or wheelage. (C., '97, Par. 1340; S., '13, Par. 1340.)

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

7053. Method of accounting. The executive council shall have the power to prescribe such rules and regulations with respect to the keeping of accounts by the railway companies doing business in this state as will insure the accurate division of earnings as aforesaid, and uniformity in reporting the same to the executive council. (S., '13, Par. 1340-b.)

7054. Net earnings. The executive council shall have the power to prescribe a method for all railway companies doing business in this state, together with the rules and regulations, for the ascertainment of the net earnings of the railway lines in this state, to the end that all such railway companies, in ascertaining and making report of net earnings, shall proceed upon the same basis and in a uniform manner. (S., '13, Par. 1340-c.)

7055. Reports additional. The reports provided for in the three preceding sections are not in lieu of, but in addition to, the reports provided for by law, and they shall be made at the time and as 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 pre-

scribed 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 this state. (C., '73, Par. 1319; C., '97, Par. 1335.)

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 com-

panies 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. 1338.)

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 sec-

tions, 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.

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.)