

third line the words "auditor of state" and inserting in lieu thereof the words "executive council of Iowa".

SEC. 2. Failure to make statement. That section thirteen hundred twenty-nine (1329) of the code be amended by striking out of the second and third lines the words "The auditor of state shall lay the same before the executive council" and inserting in lieu thereof the words "The executive council shall examine said statements". And by striking out of the eleventh line of said section the words, "auditor of state", and inserting in lieu thereof the words, "executive council of Iowa".

SEC. 3. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the "Register and Leader" and the "Des Moines Daily Capital", newspapers published at Des Moines, Iowa.

Approved March 24, A. D. 1904.

I hereby certify that the foregoing act was published in the Des Moines Daily Capital, March 25, 1904, and the Register and Leader, March 26, 1904.

W. B. MARTIN,
Secretary of State.

CHAPTER 45.

ASSESSMENT OF TELEGRAPH AND TELEPHONE COMPANIES.

S. F. 302.

AN ACT to amend the law, as it appears in section thirteen hundred and thirty-b (1330-b) of the supplement to the code in reference to the assessment of telegraph and telephone companies.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Assessment in each county—how certified. That the law as it appears in section thirteen hundred and thirty-b (1330-b) of the supplement to the code be amended by striking out all of said section after the word "certified" in the seventh (7th) line, and inserting the following in lieu thereof: "to the several county auditors of the respective counties into, over or through which said line extends".

Approved April 6, A. D. 1904.

CHAPTER 46.

RAILWAY AND OTHER CORPORATIONS TO REPORT REAL ESTATE OWNED BY THEM TO EXECUTIVE COUNCIL.

H. F. 305.

AN ACT requiring railway and other corporations owning real estate to report the same to the executive council for assessment and amending the law as it appears in section thirteen hundred thirty-four (1334) of the supplement to the code.

Be it enacted by the General Assembly of the State of Iowa:

SECTION 1. Detailed statements—what to include. Each railway or other corporation required by law to report to the executive council under the provisions of the law as it appears in section thirteen hundred thirty-four (1334) of the supplement to the code shall, on or before the 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, sta-