

## CHAPTER 249.

## TAXATION OF ELECTRIC TRANSMISSION LINES.

S. F. 610.

AN ACT providing for the reporting and taxation of electric transmission lines and properties.

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

## SECTION 1. Electric transmission lines—annual statement.

1 That every company owning or operating a transmission line or lines  
2 for the conduct of electric energy and which line or lines are located  
3 within the state, and which said line or lines are also located wholly  
4 or partly outside cities and towns, shall on or before the first day of  
5 May in each year, furnish to the executive council of the state of Iowa  
6 a verified statement as to its entire line or lines within this state, when  
7 all of said line or lines are located outside cities and towns, and as to  
8 such portion of its line or lines within this state as are located out-  
9 side cities and towns, when such line or lines are located partly out-  
10 side and partly inside cities and towns, showing:

11 1st—The total number of miles of line owned, operated or leased,  
12 located outside cities and towns within this state, with a separate  
13 showing of the number of miles leased:

14 2d—The location and length of each division within the state and the  
15 character of poles, towers, wires, sub-station equipment and other  
16 construction of each such division, designating the length and por-  
17 tion thereof in each separate county into which each such division  
18 extends:

1 SEC. 2. Additional statements—delay, etc. Upon receipt of  
2 said statements from the several companies, the executive council shall  
3 examine such statements, and if it shall deem same insufficient, and  
4 that further information is requisite, it shall require the company mak-  
5 ing same to make such other or further statement as it may desire,  
6 notifying such company thereof by registered mail. In case of the  
7 total failure or refusal to make any statement required by this act  
8 to be made by May first in any year, or of failure or refusal to make  
9 such other or further statement within thirty (30) days from the  
10 time the registered notice thereof is received by said company that  
11 the same is required by the executive council, such company shall  
12 forfeit and pay to the state of Iowa, one hundred dollars (\$100.) for  
13 each day the total failure or refusal to make any report is continued  
14 beyond the said first day of May of the year in which it is required,  
15 or in case of any such other or further report required by the execu-  
16 tive council for each day the same is delayed beyond thirty (30) days  
17 from the receipt of the notice by said company that same is required,  
18 such forfeiture to be sued for and recovered in any proper form of  
19 action in the name of the state and on relation of the executive council  
20 of the state of Iowa, and such penalty when collected, shall be paid  
21 into the general fund.

1     **SEC. 3. Assessment by executive council.** The executive coun-  
2 cil shall, at its meeting on the second Monday in July of each year,  
3 proceed to find the actual value of that part of such transmission line  
4 or lines referred to in section one (1) of this act, owned or operated  
5 by any company, that are located within this state but outside cities  
6 and towns, including the whole of such line or lines when all of such  
7 line or lines owned or operated by said company are located wholly  
8 outside cities and towns, taking into consideration the information  
9 obtained from the statements required by or under this act, and any  
10 further information they can obtain, using the same as a means of  
11 determining the actual cash value of such transmission line or lines  
12 or parts thereof, within this state, located outside cities and towns.  
13 The executive council shall then ascertain the value per mile of such  
14 transmission line or lines owned or operated by each company speci-  
15 fied in section one (1) of this act by dividing the total value as above  
16 ascertained by the number of miles of line of such company within  
17 the state located outside cities and towns, and the result shall be  
18 deemed and held to be the actual value per mile of said transmission  
19 line or lines of each said company within the state located outside  
20 of cities and towns. The taxable value of such line or lines of which  
21 said executive council by this act are required to find the value, shall  
22 be determined by taking the percentage of the actual value so ascer-  
23 tained, as provided by section thirteen hundred five (1305) of the code,  
24 as amended, and the ratio between the actual value and the assessed  
25 or taxable value of the transmission line or lines of each of said com-  
26 panies located outside of cities and towns shall be the same as in the  
27 case of the property of private individuals. At said meeting in July,  
28 any company interested shall have the right to appear by its officers,  
29 agents and attorneys before the executive council, and be heard on the  
30 question of the value of its property for taxation.

1     **SEC. 4. Assessment—amount—certificate to county auditor.**  
2 The executive council shall, for the purpose of determining what  
3 amount shall be assessed to any one of said companies in each county  
4 of the state into which the line or lines of the company extend, multi-  
5 ply the assessed or taxable value per mile of line of said company, as  
6 ascertained according to the provisions of this act, by the number of  
7 miles of line in each of said counties, and the result thereof shall be  
8 by said council certified to the several county auditors of the respective  
9 counties into, over or through which said line or lines extend.

1     **SEC. 5. Duty of supervisors.** At the first meeting of the board  
2 of supervisors held after said statements is received by the county  
3 auditor, it shall cause such statement to be entered in its minute book  
4 and make and enter therein an order stating the length of the lines  
5 and the assessed value of the property of each of said companies  
6 situated in each township or lesser taxing district in each county out-  
7 side cities and towns, as fixed by the executive council, which shall  
8 constitute the taxable value of said property for taxing purposes.  
9 The county auditor shall transmit a copy of said order to the trustees  
10 of each township and to the proper taxing boards in lesser taxing  
11 districts into which the line or lines of said company extend in the  
12 county. The taxes on said property when collected by the county  
13 treasurer shall be disposed of as other taxes on real estate.

1     **SEC. 6. Rate of assessment.** Such portions of the transmission  
2 line or lines within the state referred to in section one (1) hereof, as  
3 are located outside cities and towns, shall be taxable upon said assess-  
4 ment provided for by this act at the same rate, by the same officers  
5 and for the same purposes as property of individuals within such coun-  
6 ties, townships or lesser taxing districts, outside cities and towns, and  
7 the county treasurer shall collect said taxes at the same time and in  
8 the same manner as other taxes, and the same penalties shall be due  
9 and collectible as for the non-payment of individual taxes.

1     **SEC. 7. Assessment exclusive—exceptions.** Every transmis-  
2 sion line or part thereof, of which the executive council is required by  
3 this act to find the value, shall be exempt from other assessment or  
4 taxation either under section thirteen hundred forty-three (1343)  
5 of the code, or under any other law of this state except as provided  
6 in this act. Provided that all lands, buildings, machinery, poles,  
7 towers, wires, station and sub-station equipment and other construc-  
8 tion owned or operated by any company referred to in section one (1)  
9 of this act, and which such property is located within any city or  
10 town within this state shall be listed and assessed for taxation in the  
11 same manner as provided in section thirteen hundred forty-three  
12 (1343) of the code, for the listing and assessments of that part of the  
13 lands, building, machinery, tracks, poles and wires within the limits  
14 of any city or town belonging to individuals or corporations furnish-  
15 ing electric light or power, and whose such property, except the capital  
16 stock, is situated partly within and partly without the limits of a city  
17 or town. All personal property of every company owning or oper-  
18 ating any such transmission line referred to in section one (1) of this  
19 act, used or purchased by it for the purpose of such transmission line  
20 shall be listed and assessed in the assessment district where usually  
21 kept and housed and under said section thirteen hundred forty-three  
22 (1343) of the code.

1     **SEC. 8. Definition of terms—verifications.** The word “com-  
2 pany” as used in this act, shall be deemed and construed to mean and  
3 include any person, co-partnership, association, corporation or syn-  
4 dicate that shall own or operate a transmission line or lines for the  
5 conducting of electric energy located within the state and wholly or  
6 partly outside cities and towns, whether formed or organized under  
7 the laws of this state or elsewhere; and the verification of any state-  
8 ment required by this act or under the provisions thereof, shall, in  
9 the case of a person, be made by such person; in case of a corporation,  
10 by the president or secretary thereof; and in the case of a co-partner-  
11 ship, association or syndicate, by some member, officer, or agent  
12 thereof, having knowledge of the facts.

1     **SEC. 9. Capital stock not taxed.** The owner of the capital stock  
2 in any company owning or operating any transmission line or lines  
3 referred to in this act shall not be assessed for taxation upon such  
4 capital stock.

1     **SEC. 10. Applicability of statutes.** The provisions of sections  
2 thirteen hundred thirty-h (1330-h) and thirteen hundred thirty-i  
3 (1330-i), supplement to the code, 1913, shall apply to the property of  
4 transmission lines included in and referred to under section one (1)  
5 of this act.

1 SEC. 11. **Publication clause.** This act being deemed of immediate  
 2 importance, shall be in full force and effect after its publication in  
 3 the Register and Leader, a newspaper published at Des Moines, Iowa,  
 4 and the Des Moines News, a newspaper published at Des Moines, Iowa.

Approved April 20, A. D. 1915.

I hereby certify that the foregoing act was published in the Register and Leader April 28, 1915 and in the Des Moines News April 29, 1915.

W. S. ALLEN, *Secretary of State.*

## CHAPTER 250.

### WIDOW AND HEIRS OF ROBERT JOPLING.

S. F. 187.

AN ACT to appropriate the sum of fifteen hundred (\$1500) dollars to the widow and children of Robert Jopling, deceased.

WHEREAS, on the 6th day of January, A. D. 1913, one Robert Jopling while an inmate of the state hospital at Mount Pleasant, Iowa, and while being treated therein was assaulted, beaten and mortally wounded by other inmates of said hospital, which said injuries caused his death on or about the 6th day of January, 1913, and

WHEREAS, the said deceased left surviving him as his widow one Etta Jopling, and as his children and only heirs at law Clyde Jopling and Faye Jopling, now therefore,

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

1 SECTION 1. **Appropriation.** That there is hereby appropriated  
 2 out of any funds in the state treasury, not otherwise appropriated,  
 3 the sum of fifteen hundred (\$1500) dollars which shall be in full settle-  
 4 ment of all claims against the state of Iowa by reason of the death  
 5 of the said Robert Jopling; the same to be paid out upon the order of  
 6 the board of control as follows: on the first day of the first calendar  
 7 month after the taking effect of this act there shall be paid to Etta  
 8 Jopling the sum of five (\$5) dollars, and a like sum on the first day of  
 9 each calendar month thereafter until the full sum of three hundred  
 10 (300) dollars has been paid to her; on the first day of the first calendar  
 11 month after the taking effect of this act and after a guardian shall  
 12 have been duly appointed for the said Clyde Jopling and the said Faye  
 13 Jopling in the county in which they reside and after the said guardian  
 14 has qualified as required by law, there shall be paid to the said guar-  
 15 dian for the use and benefit of the said Clyde Jopling and the said  
 16 Faye Jopling, in equal shares, the sum of twenty (\$20) dollars, and  
 17 a like sum on the first day of each calendar month thereafter until  
 18 the full sum of twelve hundred (\$1200) dollars has been paid.