

HOUSE FILE No. 254.]

[COM. WAYS & MEANS.]

A BILL

FOR AN ACT TO TAX TELEGRAPH LINES AND TELEGRAPH COMPANIES.

SECTION 1. *Be it enacted by the General Assembly of the State of Iowa:* On the first
 2 Monday in each and every year the executive council shall assess all the property of each tele-
 3 graph line, whether owned by private persons or corporations, in this State, whether organized by
 4 and under the laws of this State or whether operated by and under lease, excepting the lands, lots
 5 and other real property belonging thereto not used in the operation of any telegraph company.

SEC. 2. The president, vice president or general superintendent, and such other officers as
 2 such council may designate, of any corporation operating any line of telegraph in this State, shall
 3 furnish said council, on or before the fifteenth day of February in each year, a statement, signed
 4 and sworn to by one of such officers, showing in detail, for the year ending on January the first
 5 preceding, the whole number of miles owned, operated or leased in the State by such corporation
 6 or individual making the return, and the value thereof per mile, with a detailed statement of all
 7 property of every kind and description, and the value thereof, located in each county in the State;
 8 also a detailed statement of the number and the value of all instruments, batteries, and all ma-
 9 terials and tools used in operating or repairing such telegraph lines within the limits of this State,
 10 and on telegraph lines which are part of lines extending beyond the limits of this State, the return
 11 shall show the actual amount of instruments, batteries, and material used in operating or repairing
 12 the corporations' line within the State during the year for which return is made. The return shall
 13 show the amount and number of instruments, batteries or tools used in operating or repairing
 14 such telegraph line, the gross earnings of the entire line, and such other facts as such council
 15 may, in writing, require. If such officer fails to make such statement, said council shall proceed
 16 to assess the property of the corporation so failing, adding thirty per cent. to the assessable value
 17 thereof.

SEC. 3. The said property shall be valued at its true cash value, and such assessment shall be
 2 made on the entire line of telegraph within the State, and shall include the line of telegraph, and
 3 posts used in holding up the same, all instruments, batteries and tools used in operating or repair-
 4 ing the same. In assessing said telegraph line and its equipments, said council shall take into
 5 consideration the gross earnings per mile within this State for the year ending January first
 6 preceding, and any and all matters necessary to enable said council to make a just and equitable
 7 assessment of said telegraph line. If any part of any telegraph line is without the limits of this
 8 State, then in estimating the value of its instruments, batteries or tools, used in operating or re-
 9 pairing such line; then in estimating the value of instruments, batteries or tools, they shall take
 10 into consideration the proportion which the business of that part of the telegraph line lying within
 11 the State shall bear to the business of the telegraph line without the State, such valuation to be in
 12 the same ratio as that of the property of individuals.

SEC. 4. On or before the fifteenth day of March in each year, said council shall transmit to
 2 the county auditor of each county through which any telegraph line may run, a statement show-
 3 ing the length of the telegraph line within the county, and the assessed value per mile of the same,
 4 as fixed by a *pro rata* distribution per mile of the assessed value of the whole property named in
 5 preceding section. Said statement shall be entered on the proper record of the county.

SEC. 5. At the first meeting of the board of supervisors held after said statement is received
 2 by the county auditor, they shall make and cause the same to be entered in the proper record, an
 3 order stating and declaring the length of the telegraph line, and the assessed value of such tele-
 4 graph line lying in each city, town, township or lesser taxing district in their county, through
 5 which said telegraph line runs, as fixed by the executive council, which shall constitute the taxa-
 6 ble value of said property for taxable purposes, and the taxes on said property, when collected
 7 by the county treasurer, shall be paid over to the persons or corporations entitled thereto, as
 8 other taxes, and the county auditor shall transmit a copy of said order to the city council or
 9 trustees of such city, incorporated town or township.

SEC. 6. All such telegraph property shall be taxable upon said assessment at the same rates,
 2 by the same officers and for the same purposes as the property of individuals within such coun-
 3 ties, cities, towns, townships and lesser taxing districts.

SEC. 7. Nothing in this act shall be construed to prevent any county, city or town in this
 2 State from assessing or collecting taxes, in the manner now prescribed by law for the assessing or
 3 collecting of taxes from individuals on any real property, owned by any corporation owning, op-
 4 erating or leasing any line of telegraph within this State.

SEC. 8. All acts or parts of acts conflicting with this, are hereby repealed.

SEC. 9. This act being deemed of importance, shall be deemed to be in force on and after its
 2 publication in the *Iowa State Register* and *Iowa State Leader*, newspapers published in the city
 3 of Des Moines.