

A BILL

FOR AN ACT TO AMEND SECTION ONE THOUSAND THREE HUNDRED TWENTY-EIGHT (1328), AND ONE THOUSAND THREE HUNDRED TWENTY-NINE (1329) OF THE CODE, AND TO AMEND SECTION THREE (3) AND FOUR (4) OF CHAPTER FORTY-TWO (42) ACTS OF THE TWENTY-EIGHTH (28th) GENERAL ASSEMBLY, RELATING TO REPORTS BY AND TAXATION OF TELEGRAPH AND TELEPHONE COMPANIES AND REQUIRING SAID COMPANIES TO FILE WITH COUNTY AUDITORS MAPS AND SCHEDULES OF THEIR LINES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

Section 1. That section one thousand three hundred twenty-eight (1328) of the code be
2 amended by striking from the third line of said section the words, "auditor of state," and insert-
3 ing in lieu thereof the words "executive council."

Sec. 2. That section one thousand three hundred twenty-nine (1329) of the code be
2 repealed and the following enacted in lieu thereof:

3 Sec. 1329. Upon receipt of the said statement from the several companies, if the execu-
4 tive council shall deem the same insufficient and that further information is required, it
5 shall require the officer making the same, to make such other and further statement as it
6 may desire. In case of failure of any company to make out and deliver to the executive
7 council, the statement required in this chapter, such company shall forfeit and pay to the
8 state of Iowa one hundred dollars for each day such report is delayed beyond the first day
9 of May or the date named by the executive council, to be sued and recovered in any proper
10 action on the relation of the executive council in the name of the state, and such penalty
11 when collected, shall be paid into the general fund of the state:

Sec. 3. That section three (3) of chapter forty-two (42) acts of the Twenty-eighth (28th)
2 General Assembly be repealed and the following enacted in lieu thereof:

3 Sec. 3. The executive council shall, for the purpose of determining what amount shall
4 be assessed to any one of said companies in each county of the state into which the line of

5 said company extends, multiply the assessed or taxable value per mile of the line of said
6 company, as above ascertained, by the number of miles in each of said counties, and the
7 result thereof shall be the aggregate assessed or taxable value thereof in each of said coun-
8 ties; which aggregate assessed or taxable value together with the mileage of the line in
9 said counties and the assessed or taxable value per mile, shall on or before August 25th of
10 each year, be certified by said council, to the auditor of each county, into which or over
11 which, the lines of said company extend.

Sec. 4. That section four (4) of chapter forty-two (42) acts of the Twenty-eighth (28th)
2 General Assembly, be repealed and the following be enacted in lieu thereof:

3 Sec. 4. At the first meeting of the board of supervisors of each county, held after said
4 certified statement is received by the county auditor, it shall cause said statement to be
5 entered ⁱⁿ on its minute book, and make and enter therein an order stating the length of said
6 telegraph and telephone lines, and the assessed or taxable value of the property of said
7 companies situated in each city, town, township or lesser taxing district in its county, which
8 shall constitute the taxable value of said property for taxing purposes, and the taxes on
9 said property when collected by the county treasurer, shall be disposed of as other taxes on
10 real estate. The county auditor shall immediately thereafter transmit a copy of said order
11 to the council or trustees of each city, town, or township in which the lines of said com-
12 pany extend.

Sec. 5. That each telegraph or telephone company ^{as described in section one of this act} operating lines in this state shall on
2 or before May 1, 1902, file with the auditor of each county in which it has lines, a map and
3 schedule which shall show:

4 (a) The location of all rural pole lines, not including pole lines in cities, incorporated
5 towns, and telegraph lines located upon the right-of-way of railroads, in the county where
6 the map and schedule are filed, and where such lines are in highways, upon which sited of
7 the center of the highway they are located.

8 (b) The length in feet of all pole lines in the county where the map and schedule are
9 filed, including rural lines and lines in cities and incorporated towns, except telegraph lines
10 located on the right-of-way of railroads, showing also as to rural lines their length in feet,
11 in each government subdivision of land, and as to such lines in cities and incorporated
12 towns, their length in feet in each school district in said cities and towns.

13 (c) The length of lines of wire operated upon the pole lines of other companies show-
14 ing the location of the same.

15 Whenever any telegraph or telephone company shall hereafter commence business in
16 this state it shall file like maps and schedules on or before the first day of January next
17 after commencing business.

Sec. 6 Whenever any such company shall change the location of its pole lines or
2 extend the same, or discontinue the use of any portion thereof it shall not later than the
3 first day of the succeeding January file a supplemental map and schedule showing as to
4 such changes, extensions, or discontinued lines, the information required by the preceding
5 section hereof

Sec. 7. Whenever the lines of any company shall extend into any city or incorporated
2 town, the auditor of the county in which such city or incorporated town is located, shall
3 from time to time, upon application of such company furnish to it a map or maps accurately
4 showing the boundaries of all the school districts in the cities and incorporated towns in
5 which such lines are or may hereafter be located.

Sec. 8. If any such company shall fail to file said maps and schedules within fifteen
2 days after the dates at which they are required to be filed by the terms of this act, the
3 county auditor may have such maps and schedules prepared under the supervision of the
4 county surveyor and the cost of the same shall be in the first instance paid by the county
5 and when so paid the amount thereof shall be levied as special tax against the company and
6 its property and shall be collected as other taxes and paid into the county fund. Any com-
7 pany failing or refusing to file the maps and schedules provided for in this act shall forfeit
8 the sum of ten dollars per day for each and every day the same is delayed after the date
9 required in this act, in each case to be collected by the county attorney in the name of the
10 county and to be paid into the county school fund.

Sec. 9. The word "company" as used in this act shall be deemed and construed to mean
2 and include any person, co-partnership, association, corporation, or syndicate that shall own
3 or operate, or be engaged in operating, any telegraph or telephone line, whether formed or
4 organized under the laws of this state or elsewhere.

Sec. 10. This act, being deemed of immediate importance, shall take effect and be in
2 force after its publication in the Iowa State Register and Des Moines Leader, newspapers
3 published in Des Moines, Iowa.