

**437.12 Assessment exclusive.**

Every transmission line or part of a transmission line, of which the director of revenue is required by this chapter to find the value, shall be exempt from other assessment or taxation either under sections 428.24 to 428.26, or under any other law of this state except as provided in this chapter.

[SS15, § 1346-q; C24, 27, 31, 35, 39, § **7100**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 437.12]

95 Acts, ch 83, §26; 2003 Acts, ch 145, §286