

#### **438.14 Valuation and certification thereof.**

The director of revenue shall on or before the third Monday in August of each year determine the value of pipeline property located in each taxing district of the state, and in fixing said value shall take into consideration the structures, equipment, pumping stations, etc., located in said taxing district, and shall transmit to the county auditor of each such county through and into which any pipeline may extend, a statement showing the assessed value of said property in each of the taxing districts of said county. The said property shall then be taxed in said county and lesser taxing districts, based upon the valuation so certified, in the same manner as in other property.

[C31, 35, § 7103-d14; C39, § **7103.14**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 438.14]

2003 Acts, ch 145, §286