

### **438.7 Consolidated list of real estate.**

The director of revenue shall, by some convenient method of binding, arrange the statements required to be made by sections 438.4 to 438.6 so as to form a consolidated list of all real estate reported to the director as being owned or used for pipeline purposes within the state of Iowa.

[C31, 35, § 7103-d7; C39, § **7103.07**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 438.7]

2003 Acts, ch 145, §286