

## **438.2 Definitions.**

As used in this chapter, unless the context otherwise requires, "*book*", "*list*", "*record*", or "*schedule*" kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in section 445.1.

"*Pipeline company*", as used in this chapter, means any person, copartnership, association, corporation, or syndicate that may own or operate or be engaged in operating or utilizing pipelines, other than natural gas pipelines permitted pursuant to chapter 479, for the purposes described in section 438.1.

[C31, 35, § 7103-d2; C39, § **7103.02**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, § 438.2]

98 Acts, ch 1194, §35, 40; 2000 Acts, ch 1148, §1