

433.9 Entry of certificate.

At the first meeting of the board of supervisors held after the certification made under [section 433.8](#) is received by the county auditor, the board shall cause such certification to be entered in its minute book, and make and enter therein an order stating the length of the lines, the actual value of the property, and the exempted value of the property of each of said companies situated in each city, township, or lesser taxing district in its county, as fixed by the director of revenue. The value certified by the director of revenue, following application of the percentage of actual value under [section 441.21](#), and following the application of the exemption value certified by the director of revenue, shall constitute the taxable value of said property for taxing purposes, and the taxes on said property when collected by the county treasurer shall be disposed of as other taxes on real estate. The county auditor shall transmit a copy of said order to the council or trustees of each city or township in which the lines of said company extend.

[S13, §1330-c; C24, 27, 31, 35, 39, §7039; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §433.9] [2003 Acts, ch 145, §286](#); [2013 Acts, ch 123, §34, 38, 39](#)

2013 amendment takes effect June 12, 2013, and applies retroactively to assessment years beginning on or after January 1, 2013; 2013 Acts, ch 123, §38, 39