

**434.19 Failure to file.**

In the event of the failure or refusal of any railroad company to file the plats required under [section 434.18](#), at the time or according to the conditions named, then the county auditor may cause them to be prepared by the county surveyor and their cost shall, in the first place, be audited and paid by the board of supervisors, and the amount shall be levied by the board as a special tax against the company and the property of the company, which shall be collected as county taxes.

[S13, §1337-b; C24, 27, 31, 35, 39, §**7064**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §434.19]

[83 Acts, ch 123, §179, 209](#)

Referred to in [§331.427](#)