

**437.13 Local assessment.**

All lands, buildings, machinery, poles, towers, wires, station and substation equipment, and other construction owned or operated by any company referred to in [section 437.2](#), and where this property is located within any city within this state, shall be listed and assessed for taxation in the same manner as provided in [sections 428.24](#), [428.25](#), and [428.29](#), for the listing and assessment of that part of the lands, buildings, machinery, tracks, poles, and wires within the limits of any city belonging to individuals or corporations furnishing electric light or power, and where this property, except the capital stock, is situated partly within and partly without the limits of a city. All personal property of every company owning or operating any transmission line referred to in [section 437.2](#), used or purchased by it for the purpose of the transmission line, shall be listed and assessed in the assessment district where usually kept and housed and under [sections 428.26](#) and [428.29](#).

[SS15, §1346-q; C24, 27, 31, 35, 39, §7101; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §437.13]

[95 Acts, ch 83, §27](#)