

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](#)