

438.14 Valuation and certification.

The department of revenue shall on or before October 31 each year determine the value of pipeline property located in each taxing district of the state, and in fixing the value shall take into consideration the structures, equipment, pumping stations, etc., located in the taxing district, and shall transmit to the county auditor of each such county through and into which any pipeline may extend, a statement showing the assessed value of the property in each of the taxing districts of the county. The property shall then be taxed in the county and lesser taxing districts, based upon the valuation so certified, in the same manner as in other property.

[C31, 35, §7103-d14; C39, §**7103.14**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §438.14]

[2003 Acts, ch 145, §286](#); [2009 Acts, ch 60, §15](#); [2015 Acts, ch 109, §57, 75](#)

Referred to in [§331.512](#)

Section amended