

**434.16 Assessment of sleeping and dining cars.**

The department of revenue shall, at the time of the assessment of other railway property for taxation, assess for taxation the average number of sleeping and dining cars as provided in [section 434.6](#) so used by such corporation each month and the assessed value of said cars shall bear the same proportion to the entire value thereof that the monthly average number of miles such cars have been run or operated within the state shall bear to the monthly average number of miles such cars have been used or operated within and without the state. Such valuation shall be in the same ratio as that of the property of individuals, and shall be added to the assessed valuation of the corporation, fixed under [section 434.15](#).

[C97, §1341; C24, 27, 31, 35, 39, §**7061**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §434.16]  
[2003 Acts, ch 145, §286](#); [2008 Acts, ch 1031, §51](#); [2015 Acts, ch 109, §35, 75](#)

See §441.21