

**434.2 When assessed — statement required.**

On or before October 31 each year, the department of revenue shall assess all the property of each railway corporation in the state, excepting the lands, lots, and other real estate belonging thereto not used in the operation of any railway, and excepting railway bridges across the Mississippi and Missouri rivers, and excepting grain elevators; and for the purpose of making such assessment its president, vice president, general manager, general superintendent, receiver, or such other officer as the department of revenue may designate, shall, on or before the first day of April in each year, furnish the department of revenue a verified statement showing in detail for the year ended December 31 next preceding:

1. The whole number of miles of railway owned, operated, or leased by such corporation or company within and without the state.
2. The whole number of miles of railway owned, operated, or leased within the state, including double tracks and sidetracks, the mileage of the main line and branch lines to be stated separately, and showing the number of miles of track in each county.
3. A full and complete statement of the cost and actual present value of all buildings of every description owned by said railway company within the state not otherwise assessed.
4. The total number of ties per mile used on all its tracks within the state.
5. The weight of rails per yard in main line, double tracks, and sidetracks.
6. The number of miles of telegraph lines owned and used within the state.
7. The total number of engines, and passenger, chair, dining, official, express, mail, baggage, freight, and other cars, including handcars and boarding cars used in constructing and repairing such railway, in use on its whole line, and the sleeping cars owned by it, and the number of each class on its line within the state, each class to be valued separately.
8. Any and all other movable property owned by said railway within the state, classified and scheduled in such manner as may be required by the department of revenue.
9. The gross earnings of the entire road, and the gross earnings in this state.
10. The operating expenses of the entire road, and the operating expenses within this state.
11. The net earnings of the entire road, and the net earnings within this state.

[C73, §810, 1317, 1318; C97, §1334; S13, §1334; C24, 27, 31, 35, 39, §7046; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §434.1]

C2001, §434.2

[2003 Acts, ch 145, §286](#); [2009 Acts, ch 60, §11](#); [2015 Acts, ch 109, §30, 31, 75](#)

Referred to in [§434.14](#)