

**434.21 Roadbeds.**

No real estate used by railway corporations for roadbeds shall be included in the assessment to individuals of the adjacent property, but all such real estate shall be the property of such companies for the purpose of taxation.

[C73, §809; C97, §1344; C24, 27, 31, 35, 39, §7066; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §434.21]