

**437.7 Taxable value.**

The taxable value of such line or lines of which the department of revenue by [this chapter](#) is required to find the value, shall be determined by taking the percentage of the actual value so ascertained, as provided by [section 441.21](#), and the ratio between the actual value and the assessed or taxable value of the transmission line or lines of each of said companies located outside of cities shall be the same as in the case of the property of private individuals.

[SS15, §1346-m; C24, 27, 31, 35, 39, §7095; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §437.7]

[2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §42, 75](#)

Referred to in [§437.11](#)