

**438.16 Taxation procedure.**

All such pipeline property shall be taxable upon said assessment at the same rates, by the same officers, and for the same purpose as the property of individuals within such counties, cities, townships and lesser taxing districts.

[C31, 35, §7103-d16; C39, §7103.16; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §438.16]  
Referred to in [§331.512](#)