

**433.15 Failure to file.**

In the event of the failure or refusal of any telephone or telegraph company, owning or operating any telephone or telegraph line not situated upon the right-of-way of a railway, to file the map required under [section 433.14](#), at the time and according to the conditions named, then the county auditor may cause the map to be prepared by the county surveyor and the cost of it shall, in the first place, be audited and paid by the board of supervisors of the county and the amount shall be by the board levied as a special tax against the company and the property of the company, which shall be collected in the same manner as county taxes.

[S13, §1400-b; C24, 27, 31, 35, 39, §7045; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §433.15]

[83 Acts, ch 123, §178, 209](#)

Referred to in [§331.427](#), [331.512](#), [437.15](#)

Collection of taxes, see [chapter 445](#)