

**438.5 Statement deemed permanent.**

Only one such detailed statement by any pipeline company shall be necessary, and when received by the department of revenue, it shall become the record of the pipeline lands of such company, and be deemed as annually thereafter reported for valuation and assessment by the department.

[C31, 35, §7103-d5; C39, §7103.05; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §438.5]

[2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §49, 75](#)

Referred to in [§438.7](#)