

**438.7 Consolidated list of real estate.**

The department of revenue shall, by some convenient method of binding, arrange the statements required to be made by [sections 438.4 through 438.6](#) so as to form a consolidated list of all real estate reported to the department as being owned or used for pipeline purposes within the state of Iowa.

[C31, 35, §7103-d7; C39, §**7103.07**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §438.7]  
[2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §51, 75](#); [2021 Acts, ch 80, §275](#)