

**433.12 Definitions.**

1. As used in [this chapter](#), unless the context otherwise requires, “*book*”, “*list*”, “*record*”, or “*schedule*” kept by a county auditor, assessor, treasurer, recorder, sheriff, or other county officer means the county system as defined in [section 445.1](#).

2. “*Company*” as used in [this chapter](#) means any person, partnership, association, corporation, or syndicate that owns or operates, or is engaged in operating, any telegraph or telephone line, whether formed or organized under the laws of this state or elsewhere. “*Company*” includes a city that owns or operates a municipal utility providing local exchange services pursuant to [chapter 476](#).

[S13, §1330-f; C24, 27, 31, 35, 39, §7042; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §433.12]

95 Acts, ch 83, §24; 99 Acts, ch 63, §6, 8; 2000 Acts, ch 1148, §1; 2008 Acts, ch 1032, §106