

**434.20 Property assessed by local authorities.**

Lands, lots, and other real estate belonging to any railway company, not used exclusively in the operation of the several roads, and all railway bridges across the Mississippi and Missouri rivers, and grain elevators, shall be subject to assessment and taxation on the same basis as property of individuals in the several counties where situated.

[C73, §808; C97, §1342; C24, 27, 31, 35, 39, §7065; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §434.20]

See also [§427.13](#)