

**437.2 Statement required.**

Every company owning or operating a transmission line or lines for the conduct of electric energy and which line or lines are located within the state, and which said line or lines are also located wholly or partly outside cities, shall, on or before the first day of May in each year, furnish to the department of revenue a verified statement as to its entire line or lines within this state, when all of said line or lines are located outside cities, and as to such portion of its line or lines within this state as are located outside cities, when such line or lines are located partly outside and partly inside cities, showing:

1. The total number of miles of line owned, operated, or leased, located outside cities within this state, with a separate showing of the number of miles leased.

2. The location and length of each division within the state and the character of poles, towers, wires, substation equipment, and other construction of each such division, designating the length and portion thereof in each separate county into which each such division extends.

[SS15, §1346-k; C24, 27, 31, 35, 39, §7090; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §437.2]

[2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §38, 75](#)

Referred to in [§437.5](#), [437.6](#), [437.11](#), [437.13](#), [437.15](#)