

**438.4 Real estate holdings.**

Every pipeline company required by law to report to the department of revenue under the provisions of [this chapter](#) shall, on or before the first day of April 1932, make to the department a detailed statement showing the amount of real estate owned or used by it on December 31, 1931, for pipeline purposes, the county in which said real estate is situated, including the rights-of-way, pumping or station grounds, buildings, storage or tank yards, equipment grounds for any and all purposes, with the estimated actual value thereof, in such manner as may be required by the department.

[C31, 35, §7103-d4; C39, §**7103.04**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §438.4]

[2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §48, 75](#)

Referred to in [§438.7](#)