

**437.12 Assessment exclusive.**

Every transmission line or part of a transmission line, of which the department of revenue is required by [this chapter](#) to find the value, shall be exempt from other assessment or taxation either under [sections 428.24 through 428.26](#), or under any other law of this state except as provided in [this chapter](#).

[SS15, §1346-q; C24, 27, 31, 35, 39, §7100; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §437.12]

[95 Acts, ch 83, §26](#); [2003 Acts, ch 145, §286](#); [2015 Acts, ch 109, §46, 75](#); [2021 Acts, ch 80, §273](#)