

**438.2 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. “*Pipeline company*”, as used in [this chapter](#), means any person, partnership, association, corporation, or syndicate that may own or operate or be engaged in operating or utilizing pipelines, other than natural gas pipelines permitted pursuant to [chapter 479](#), for the purposes described in [section 438.1](#).

[C31, 35, §7103-d2; C39, §**7103.02**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §438.2]  
[98 Acts, ch 1194, §35, 40](#); [2000 Acts, ch 1148, §1](#); [2008 Acts, ch 1032, §106](#)