

same is hereby amended by striking out in the first line thereof the words, "first Monday in March", and inserting in lieu thereof the words, "second Monday in July"; and by striking out of the eighth (8) and ninth (9) lines of said section the words, "fifteenth day of February", and inserting in lieu thereof the words, "first day of April".

**SEC. 2. Time of transmitting statement to county auditor.** That section thirteen hundred and thirty-seven (1337) of the code be, and the same is hereby amended by striking out of the first and second lines thereof the words, "twenty-fifth day of March", and inserting in lieu thereof the words, "first Monday in August".

**SEC. 3. In effect.** This act, being deemed of immediate importance, shall be in force and effect from and after its publication in the Iowa State Register and the Des Moines Leader, two newspapers published in Des Moines, Iowa.

Approved February 28, 1902.

I hereby certify that the foregoing Act was published in the Iowa State Register and the Des Moines Leader, March 1, 1902.

W. B. MARTIN,  
*Secretary of State.*

## CHAPTER 59.

### TAXES LEVIED ON BUILDINGS AS PERSONAL PROPERTY.

S. F. 21.

AN ACT to amend section fourteen hundred (1400) of the code, making taxes levied on buildings as personal property a lien thereon.

*Be it enacted by the General Assembly of the State of Iowa:*

**SECTION 1. Lien of Taxes.** That section fourteen hundred (1400) of the code be and the same is hereby amended by adding thereto the following:

"In all cases where buildings are assessed as personal property, the taxes shall be and remain a lien on said buildings from the date of levy until paid."

Approved March 17, 1902.

## CHAPTER 60.

### PLATS OF RAILROAD LINES FILED WITH COUNTY AUDITOR.

H. F. 331.

AN ACT requiring railroad companies to file plats of all lines of railroad owned or operated in the several counties of the state of Iowa with county auditors. (Amendatory of the provisions of chapter one (1), title seven (VII), of the code, relating to the assessment of taxes.)

*Be it enacted by the General Assembly of the State of Iowa:*

**SECTION 1. Plats—when filed.** That every railroad company owning or operating a line of railroad within this state, shall on or before the first day of August A. D. 1902, place on file in the office of the county auditor of each county in the state, into which any part of the lines of any said company lies, a plat of the lines of said companies within said county, showing the length of their said lines and the area of the land owned or occupied, by said companies in each government sub-division of land, not included within the platted portion of any town or city, within each of said counties, and the length of the said lines within the platted portion of cities and towns. Companies having on file such plats of part or all of their lines, in any of said counties, shall be required to file plats only of that part of their lines not fully shown as above required on the plats now on file. On the first day of

January of each year hereafter, like plats shall be filed of all new lines or extensions of existing lines built or completed within the calendar year preceding.

**SEC. 2. Refusal to file.** In the event of the failure or refusal of any railroad company to file the plats required under the provisions of section one of this act, at the time or according to the conditions named, then the county auditor may cause the same to be prepared by the county surveyor and the cost thereof shall, in the first place, be audited and paid by the board of supervisors out of the county fund, and the amount thereof shall be by said board levied as a special tax against said company and the property of said company which shall be collected as county taxes and when collected be paid into the county fund.

Approved April 5, 1902.

## CHAPTER 61.

### REPORTS OF RAILROAD COMPANIES FOR ASSESSMENT PURPOSES.

H. F. 17a.

AN ACT relating to reports to be made by railway companies to the executive council to aid in the assessment of railway property for taxation, and providing for a uniform system in making the said reports. [Additional to chapter one (1), of title seven (VII) of the code, relating to assessment of taxes.]

*Be it enacted by the General Assembly of the State of Iowa:*

**SECTION 1. Gross earnings.** That for the purpose of making reports to the executive council, the gross earnings of railway companies, owning or operating a line or lines of railway partly within this state, and partly within another state, or other states, or territory, or territories, upon their line or lines within this state, shall be ascertained and reported by said railway companies as follows, to-wit: The aggregate of the earnings upon business originating and terminating within this state, upon business originating in this state and terminating elsewhere, upon business originating elsewhere and terminating in this state, and upon business neither originating or terminating in this state but carried on or done over the line or lines in this state or over some part thereof, shall be reported; and with respect to all such interstate business the earnings in this state for the purpose of report shall be actually computed upon the basis of the length of haul or carriage in this state as compared with the length of haul or carriage elsewhere. It being hereby declared that for the purpose of making reports looking to the assessment of railway property for taxation the gross earnings or business done or carried partly within this state and partly in another state, or other states, or territory, or territories, shall be that proportion of the entire earnings of such business that the haul or carriage in this state bears to the entire haul or carriage.

**SEC. 2. Rules and regulations.** The executive council shall have the power to prescribe such rules and regulations with respect to the keeping of accounts by the railway companies doing business in this state as will insure the accurate division of earnings as aforesaid, and uniformity in reporting the same to the executive council.

**SEC. 3. Net earnings.** The executive council shall have the power to prescribe a method for all railway companies doing business in this state, together with rules and regulations for the ascertainment of the net earnings of the railway lines in this state, to the end that all such railway companies, in ascertaining and making report of net earnings, shall proceed upon the same basis and in a uniform manner.

**SEC. 4. Reports—when made.** The reports herein provided for are not in