

third line the words "auditor of state" and inserting in lieu thereof the words "executive council of Iowa".

SEC. 2. Failure to make statement. That section thirteen hundred twenty-nine (1329) of the code be amended by striking out of the second and third lines the words "The auditor of state shall lay the same before the executive council" and inserting in lieu thereof the words "The executive council shall examine said statements". And by striking out of the eleventh line of said section the words, "auditor of state", and inserting in lieu thereof the words, "executive council of Iowa".

SEC. 3. In effect. This act, being deemed of immediate importance, shall take effect and be in force from and after its publication in the "Register and Leader" and the "Des Moines Daily Capital", newspapers published at Des Moines, Iowa.

Approved March 24, A. D. 1904.

I hereby certify that the foregoing act was published in the Des Moines Daily Capital, March 25, 1904, and the Register and Leader, March 26, 1904.

W. B. MARTIN,
Secretary of State.

CHAPTER 45.

ASSESSMENT OF TELEGRAPH AND TELEPHONE COMPANIES.

S. F. 302.

AN ACT to amend the law, as it appears in section thirteen hundred and thirty-b (1330-b) of the supplement to the code in reference to the assessment of telegraph and telephone companies.

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

SECTION 1. Assessment in each county—how certified. That the law as it appears in section thirteen hundred and thirty-b (1330-b) of the supplement to the code be amended by striking out all of said section after the word "certified" in the seventh (7th) line, and inserting the following in lieu thereof: "to the several county auditors of the respective counties into, over or through which said line extends".

Approved April 6, A. D. 1904.

CHAPTER 46.

RAILWAY AND OTHER CORPORATIONS TO REPORT REAL ESTATE OWNED BY THEM TO EXECUTIVE COUNCIL.

H. F. 305.

AN ACT requiring railway and other corporations owning real estate to report the same to the executive council for assessment and amending the law as it appears in section thirteen hundred thirty-four (1334) of the supplement to the code.

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

SECTION 1. Detailed statements—what to include. Each railway or other corporation required by law to report to the executive council under the provisions of the law as it appears in section thirteen hundred thirty-four (1334) of the supplement to the code shall, on or before the first day of April, 1905, make to the executive council a detailed statement showing the amount of real estate owned or used by it on December 31, 1904, for railway purposes, in each county in the state in which said real estate is situated, including the right of way, roadbed, bridges, culverts, depot grounds, sta-

tion buildings, yards, section and tool houses, round houses, machine and repair shops, water tanks, turn-tables, gravel beds and stone quarries, and for all other purposes, with the estimated actual value thereof, in such manner as may be required by the executive council. Only one such detailed statement by any corporation shall be necessary, and when received by the council it shall become the record of railway lands of such corporation, and be deemed as annually thereafter reported for valuation and assessment by the executive council. On or before the first day of April of each subsequent year such corporation shall in like manner report all real estate acquired for any of the railway purposes above named during the preceding calendar year; and also a list of any real estate, previously reported, disposed of during the same period, which disposition shall be noted by the council in an appropriate column opposite to the description of said tract in the original report of the same in the record of railway land.

SEC. 2. Record of railway lands. The executive council shall, by some convenient method of binding, arrange the statements required to be made under the provision of the preceding section so as to form a consolidated list of all real estate reported to it as being owned or used for railway purposes within the state of Iowa, which list shall be known as the record of railway lands.

SEC. 3. Repealed. Sub-section three (3) of the law as it appears in section thirteen hundred thirty-four (1334) of the supplement to the code and all other statutes or parts of statutes in conflict herewith are hereby repealed.

Approved March 30, A. D. 1904.

CHAPTER 47.

TAXATION OF FREIGHT LINE AND EQUIPMENT COMPANIES.

S. F. 285.

AN ACT to amend the law as it appears in sections thirteen hundred forty-two-b (1342-b) and thirteen hundred forty-two-d (1342-d) of the supplement to the code, relating to the taxation of freight line and equipment companies.

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

SECTION 1. Verified statement—what to include. That the law as it appears in section thirteen hundred forty-two-b (1342-b) of the supplement to the code be and the same is hereby amended by striking out sub-section six (6) of said section and inserting in lieu thereof the following:

“Sixth—The aggregate number of miles traveled within the state of Iowa by its cars during the preceding calendar year.”

SEC. 2. Same. That the law as it appears in section thirteen hundred forty-two-b (1342-b) of the supplement to the code be further amended by striking out sub-section seven (7) of said section and inserting in lieu thereof the following:

“Seventh—The average number of miles traveled by the cars of each class of its cars during the preceding calendar year. The number of cars necessary for the mileage traveled within the state of Iowa, under the circumstances that ordinarily attend the use of such cars and where different classes of cars are used by said company, as to the matters embraced in this and the preceding paragraph, it shall furnish the required information as to each class of said cars, in the form prescribed by blanks to be furnished by the executive council.”

SEC. 3. Assessment by executive council. That the law as it appears in section thirteen hundred forty-two-d (1342-d) of the supplement to the code be and the same is hereby amended by striking out the words “para-