

CHAPTER 49.

PLATS OF TELEGRAPH AND TELEPHONE LINES FILED WITH COUNTY AUDITOR.

S. F. 806.

AN ACT providing for the filing with county auditors of maps of telephone and telegraph lines within the several counties in the state. [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. Plats—when filed. That on or before the first day of August, A. D. 1904, each telephone or telegraph company owning or operating a telephone or telegraph line, any part of which lies within the state of Iowa, shall file with the several county auditors of the counties within which any part of its line is located, a map of all its lines within said county, except its line within any platted city or town, drawn to a scale of not less than one (1) inch to four (4) miles, on which the location of the line or lines of said company is correctly shown. The map of any line situated upon any highway or street which is the dividing line between taxing districts, shall show on which side of said street or highway said line is situated and shall locate all points at which said line may cross said street or highway. A statement showing the length of pole line in each taxing district, of each company shall be filed when no map of the pole lines of such company is required under the terms of this act. A telephone or telegraph company whose line is situated upon the right of way of a railway may file, in lieu of the map required to be filed by the provisions of this section, a certificate setting forth along what lines of railway said company's telephone or telegraph line extends. On or before the first day of March, A. D. 1905, and annually thereafter, like maps, statements or certificates shall be filed with the several county auditors of counties in which any part of said lines may have been extended, constructed, relocated or taken down entirely, during the preceding calendar year, showing the correct location of all such new or relocated lines, and the location of any part abandoned or taken down, as the same existed on the thirty-first day of December preceding. Provided, county auditors of the several counties shall, upon application of any company, owning or operating a telephone or telegraph line in their respective counties, furnish a map or maps accurately showing the boundaries of all taxing districts in said county, and the public highways located within such taxing districts.

SEC. 2. Failure or refusal to file. In the event of the failure or refusal of any telephone or telegraph company, owning or operating any telephone or telegraph line not situated upon the right of way of a railway, to file the map required under the provisions of section one (1) of this act, at the time and 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 of the county, 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 in the same manner as county taxes and become a part of the county fund.

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 Des Moines Daily Capital and the Register and Leader, newspapers published at Des Moines, Iowa.

Approved April 6, A. D. 1904.

I hereby certify that the foregoing act was published in the Register and Leader, April 8, 1904, and the Des Moines Daily Capital, April 9, 1904.

W. B. MARTIN,
Secretary of State.