

**437.10 Levy and collection of tax.**

At the first meeting of the board of supervisors held after the statements of the department of revenue under [section 437.9](#) are received by the county auditor, the board shall cause such statement to be entered in its minute book and make and enter in the minute book an order stating the length of the lines and the assessed value of the property of each of the companies situated in each township or lesser taxing district in each county outside cities, as fixed by the department of revenue, which shall constitute the taxable value of the property for taxing purposes. The county auditor shall transmit a copy of the order to the trustees of each township and to the proper taxing boards in lesser taxing districts into which the line or lines of the company extend in the county. The taxes on the property when collected by the county treasurer shall be disposed of as other taxes on real estate.

[SS15, §1346-o; C24, 27, 31, 35, 39, §7098; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §437.10]

[2003 Acts, ch 145, §286](#); [2004 Acts, ch 1101, §56](#); [2015 Acts, ch 109, §45, 75](#); [2016 Acts, ch 1073, §118](#)

Referred to in [§331.512](#)