

**437.11 Rate — purposes.**

Such portions of the transmission line or lines within the state referred to in [section 437.2](#), as are located outside cities, shall be taxable upon said assessment provided for by [sections 437.6 through 437.9](#) at the same rate, by the same officers and for the same purposes as property of individuals within such counties, townships, or lesser taxing districts, outside cities, and the county treasurer shall collect said taxes at the same time and in the same manner as other taxes, and the same penalties shall be due and collectible as for the nonpayment of individual taxes.

[SS15, §1346-p; C24, 27, 31, 35, 39, §**7099**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §437.11]

[2021 Acts, ch 80, §272](#)