

**433.13 Line operated by railroad.**

No telegraph line shall be assessed which is owned and operated by any railroad company exclusively for the transaction of its business, and which has been duly reported as such in its annual report under the laws providing for the taxation of railroad property.

[C97, §1332; C24, 27, 31, 35, 39, §**7043**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §433.13]