

**438.15 Levy and collection of tax.**

At the first meeting of the board of supervisors held after the statement of the department of revenue under [section 438.14](#) is received by the county auditor, the board shall cause the same to be entered on its minute book, and make and enter in the minute book an order describing and stating the assessed value of each pipeline lying in each city, township, or lesser taxing district in its county, through or into which the pipeline extends, as fixed by the department of revenue, which shall constitute the assessed value of the property for taxing purposes; and the taxes on the property, when collected by the county treasurer, shall be disposed of as other taxes. The county auditor shall transmit a copy of the order to the council of the city, or the trustees of the township, as the case may be.

[C31, 35, §7103-d15; C39, §**7103.15**; C46, 50, 54, 58, 62, 66, 71, 73, 75, 77, 79, 81, §438.15]  
[2003 Acts, ch 145, §286](#); [2004 Acts, ch 1101, §57](#); [2015 Acts, ch 109, §58, 75](#); [2016 Acts, ch 1073, §119](#)

Referred to in [§331.512](#)  
Section amended