

**79-422. Public utility property listed as real estate.** All fixed mains, flumes, aqueducts, reservoirs, receptacles, standpipes, purifiers, regulators, lamps, lampposts, meters, shackle-rods, plugs, tanks, wires and all other property, whether herein enumerated or not, used as part of a system and employed in leading, conducting or distributing heat, light, power, oil, gas, water or other commodity between the place of generation, production or supply and the place of distribution, consumption, use, manufacture, market, or further shipment shall be listed and taxed by the city, town, school district, township or county in which said property or any part thereof is located, and in the same manner returned as is provided by law for real estate.

**History:** L. 1911, ch. 316, § 22; May 22; R.S. 1923, 79-422.