

79-322. Highway or railway bridge on state line; listing and valuing. All persons, companies or corporations owning, controlling or operating any highway or railroad bridge over any stream or river forming the boundary line between this and any other state shall be required to list the same for taxation, and the same shall be assessed and taxed at its true value in money, as personal property; and in arriving at such value, if such bridge is constructed over a navigable stream, the value of the same to the center of the channel of such stream, together with all rights, privileges and franchises connected therewith or belonging thereto, shall be taken into consideration in ascertaining the true value of such bridge property for taxation; and it shall be the duty of the president, vice-president or superintendent of such bridge to make return to the proper assessor, giving the dimensions of said bridge in the county where it is located and its earning capacity, together with a full statement of all of its rights, privileges, and franchises, and the same shall be returned by the assessor, as by law in such cases made and provided.

History: L. 1898, ch. 37, § 1; Jan. 11, 1899; R.S. 1923, 79-322.