

**59-2-203 Record of assessment of railroads and other companies -- Review by county assessor.**

- (1) Each year the commission shall prepare a record of assessment of railroads and rail car companies. The record shall include:
  - (a) the name of the person to whom the property was assessed;
  - (b) the number of miles in the state;
  - (c) the number of miles in each county;
  - (d) the total assessment of that property; and
  - (e) the amount of the apportionment of the total assessment to each county.
- (2) At least quarterly, the commission shall prepare a record of assessment of state-assessed commercial vehicles.
- (3) The record of the assessment and the information upon which the assessments and apportionments are made are available for review upon request by a county assessor.

Amended by Chapter 360, 1997 General Session