

**273.32 ELEVATORS AND WAREHOUSES ON RAILROAD.**

All elevators and warehouses, with the machinery and fixtures therein, situated upon the land of any railroad company, which are not in good faith owned, operated, and exclusively controlled by such company, shall be listed and assessed as personal property in the town or district where situated, in the name of the owner, if known, and, if not known, as "owner unknown."

**History:** (2008) *RL s 825*