# STATE AND CITY <br> SUPPLEMENT 

## OF THE <br> COMMERCIAL \& FINANCILL CHRoNCLEE.



For Defalled Imdox for States, Cifies, fountles and Towns
see pages 188 ta 188.

## April 11, 1896.

WILLIAM B. DANA COMPANY, PUBLISHERB, PINE STRERT, COBNRR OP PEARL STREET, NBW YORK.

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## Bankers,

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## STATE AND CITY SUPPLEMEENT

OF THE

## COMMERCIAL \& FINANCIAL CMONICLE:

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## April 11, 1896.

WILLIAM B. DANA COMPANY, PUBLISHERS, PINE STREET, CORNER OF PEARL STREET, NEW YORK.

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# STATE AND GITY SUPPLEMENT 

CIMIMERCIAL \& FINANCIAL CHRONICLE
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NEW YORK, APRIL 11, 1896.

## STATE AND CITY SUPPLEMENT,

The Btate and City Supplement, issued semi-annually, is furnished without extra charge to every annual subscriber of the Commerorin and Finaveral Chroniche.
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NEW YORK.

THE STATE AND OITY SUPPLEMENTAPRIL AND OOTOBER.

We issue this week the April edition of our State and City Supplement. This is the most elaborate and extensive of the publications which the Chronicle carries.

Hitherto we have published only one edition of the State and Oity Supplement each twelve months, and that in April. It gives us pleasure to announce to-day that hereafter this Supplement will be issued twice every year-in April and October. The unparalleled success which has attended the liberality we have practiced towaids our subscribers in giving to them all of our Supplements without additional cost encourages us to make this further issue, knowing that it will greatly enhance the usefulness of the work.

It is proper to announce here that it is likewise our expectation later in the year to materially increase the size of our Qcotation Supplement and of our Investors' Supplement. Indeed, we have but one limit to our plans and purposes, and that is to continuously cover the field we originally undertook to occupy. To attain that means of course uninterrupted progress.

## RESTRICTIONS ON BOND DEALERS.

It is rather curious to find it suggested by a State officer in Connecticut that restrictions] be placed on bond dealers offering for sale securities to a certain class of institutions within the State. The Connecticut Legislature only meets biennially, in odd years, so the proposition can not be acted on until next year, but as it appears to be made seriously it will be worth while to give it a little consideration in advance, and to see what can be said in favor of it.

The suggestion comes from the Bank Commissioners of the State, and is of course offered with the view to the protection of the interests of the savings banks. The Commissioners say that in examining the smaller savings institutions scattered throughout Connecticut they have been surprised to find that these banks have invested in, and were holding, securities not in conformity with the requirements of the statute. They declare that such irregularities on the part of the bank officials are not the result of a deliberate intention to violate the existing law, but are rather to be attributed to ignorance on their part as to the various restrictions the statute places upon the investments held to be legal in the case of savings banks. They are accordingly led to "recommend that such bond dealers as are found persistently offering for sale to the banks of the State securities which they know these banks are not allowed to buy should be by legislation prohibited from doing business in this State.' A law of that kind, they think, would be a protection to such institutions as are not "posted" in the financial status of the various railroad corporations and municipalities whose bonds are being offered, and "would be the means of making the dealers more careful of the line of securities of which they wished to dispose."

It is to be said of this suggestion in the first place that supposing bond dealers to be guilty of the practice here alleged, it would be very difficalt to establish the fact that they had been "persistently offering" securities which "they knew" were barred out. But passing that point, it seems to us the legislation proposed is of a kind that it is better not to pat on the stattute book. The Commissioners aver that as far as the banks are concerned the trouble arises from "ignorance on their part as to the various restrictions the statute places upon the investments held to be legal in the case of savings banks." The Connecticut law regarding the
investments of savings institutions was amended in some material particulars as recently as 1893 , and it may be that some of the banks did not at once take pains to fully acquaint themselves with all of its provisions. But if that is the explanation, the remedy is simple and obvious. The banks must enlighten themselves as to the requirements of the statute. Ignorance of the law, as we know, is nowhere considered a valid excuse, and in the case of the officers of savings institutions entrusted with the accumulations of the hambler classes of the population, there is special reason why the law should be known and observed. Nor does the Connecticut statute regarding the investments of the savings institutions appear to be difficult to understand. To us the sections prescribing the securities which may be purchased appear to be clear, plain and explicit, and the restrictions imposed on the purchase of such securties equally so. An abstract of the law appears in its proper place in each issue of this Supplement, and reference to the same will bear out this statement.

As to whether any given security fulfills the requirement of the law-having regard not to the class to which it belongs, where the law itself furnishes the only guide, but to the facts as to a variety of things upon which its legality as an investment is, under the law, made dependent-that presents another question. But here, too, there is no excuse for ignorance. The information is easily ascertainable. In proof of this we need only say that we give in our State and City SUPPLEMENT all the facts that the banks need to know concerning State and municipal securities, and in our Investors' Supplement all the facts that they need to know concerning railroad securities. If in any instance the information is not available or is withheld, the course for the banks to pursue is perfectly clear; the security must be ruled out, for knowledge of the facts is necessary to determine whether under the restrictions imposed by the law that particular security can be bought at all.

It is natural that in selecting investments of the kind referred to the banks should rely very largely upon the advice and recommendation of bond dealers. These dealers make a specialty of the purchase and sale of securities, have had experience and training in the business, know the character and merit of the securities, are from the necessities of the case required to be fully conversant with all the facts affecting the same, and their advice is really valuable in enabling a bank to make the best selections and to guard against any defect or impairing influence which may exist in the bond notwithstanding all the safeguards provided by the statute. But while the judgment and advice of the bond houses are valuable and should be sought, the officers of the bank cannot escape their own duty in the premises. When a security is offered to them, whether solicited or unsolicited, they must make a reasonable investigation into the facts themselves. They must also use their own judgment in the matter; there may be cases when it is best to reject offerings even where the security is apparently in every way satisfactory. In other words, the judgment of the bond house where favorable is to be used only as an aid to the judgment of the bank's own officers.

It is peculiarly their function to see that the security offered is not within the prohibition of the statute. Their position requires them not only to protect the interests of the bank but to make sure that the requirements of the law are fulfilled. To that end of course they must know the law, and that is the first
requisite. The assurance of a bond house that a proposed investment is sanctioned by the statute can not suffice. The bank officer should fully satisfy himself on that point before making the purchase. If there is any doubt regarding the legality of the purchase it should be resolved or the offer rejected-that is, the purchase should not be made. The idea that a bank officer can put the blame for a mistaken investment on the bond dealer is utterly untenable and has nothing to recommend it. The proposition of the Connecticut Bank Commissioners is objectionable therefore because it proposes to shift the responsibility from the officers of the institutions, where it belongs, to some one else. The duty of properly administerigg the affairs of the banks rests with them, and anything that tends to obscure that fact or to make it appear that the responsibility can be transferred to or divided with others is wrong in principle and calculated to do more harm than good.

But even if that were not so, self-interest is a better regulator in such matters than any legislative enactment could possibly be. Of course it is wrong for a bond house to attempt to sell securities to a savings bank which the bank is not permitted to hold, though as we have seen, when the attempt succeeds the bank's officers are themselves at fault in not having exercised due diligence in making the purchase. But the reader need not be told that reputable bond dealers would not engage in such practice. Entirely apart from the honesty and good faith of the bond houses, however, these houses have too much at stake to permit them to make lapses of this kind. A bond dealer may err in his judgment and thus give bad advice; and it is possible that a bank's officials, having failed to look into the matter for themselves, might be led by such advice into making an illegal iuvestment. Such a mistake, though, while harmful to the bank, would be ten times more harmful and prejudicial to the bond houses; one or two repetitions would cost them the custom of the bank.

The patronage of the Connecticut banks is well worth having. According to their latest statement the sav ings institutions of the State held on October 11895 over 37 million dollars of State, city and town bonds and about 30 millions dollars of railroad stocks and bonds, and their total assets at the same date exceeded $152 \frac{1}{2}$ million dollars, and are increasing at the rate of four to eight million dollars a year. It is therefore to the interest of the bond dealers to cultivate the favor of these institutions; and bad advice and mistaken judgment are sure to lose them this favor. We do not believe there is a savings bank in the State of Connecticut which would continue to employ a house which habitually misled the officers of the bank. It does not matter whether the mistake is discovered independently or is brought to the notice of the bank by the Bank Commissioners; in either case the bank will be inclined to break off business relations with those who have led it into the error. Thus we find that every motive of self-interest must impel the bond houses to exercise the utmost prudence in making sales to a bank, while on the other hand the disposition of the officers of the bank will be to shun houses which prove themselves unworthy or unreliable guides. We do not see how a legislative enactment could make these promptings of self-interest any stronger, for as far as the bond house is concerned the thing at stake is the patronage of the bank, and this it would lose anyway if it "persistently" offered
for sale securities which the banks are not allowed to hold.

It is further to be said that in no other State has it been found necessary to impose such restrictions. W.e believe there are no restrictions of any kind on bond dealers outside of New England, and but one State in New England where they are supposed to exist. We refer to the State of Vermont, and there the text of the statute shows that the object more particularly was to reach investment or loan companies selling their own bonds in the shape of debentures or otherwise, though the word "firm" also occurs. This is further made evident by the fact that such "corporation, company or firm" organized under the laws of another State must satisfy an officer called the Inspector of Finance of its financial condition before a license can be issued to it, and must also appoint such Inspector of Finance its true and lawful attorney upon whom process may be served the same as if it existed in the State. In the case of loan or investment companies such a regulation is of course perfectly proper, but in the case of bond deslers it is difficult to see what purpose a statement of financial condition can serve. As the bond house does not create or issue the bonds, and as the bonds are offered and bought on their own merits irrespective of the standing of the bond house, and as the buyer only pays for the bonds when they are actually delivered into his possession, a statement of financial condition is obviously needless and irrelevant. The restriction proposed by the Connecticut Bank Commissioners would be of a different kind but would be equally needless.

THE WIDENED SCOPE OF INVESTMENTS FOR NEW YORK SAVINGS BANKS.
As bearing on the changes made in recent years in the laws regarding the investments of our New York savings institutions, in the direction of widening the scope of such investments, it will be interesting to see the extent to which the banks have availed of the new privileges granted to them. Incidentally a study of the statistics will serve to throw a great deal of light upon the need and urgency there was for the step taken.
The amendments it will be remembered amounted to a departure in the established policy of the State. The first of these amendmeats was incorporated in the law in 1893, and for the first time allowed the savings institutions to invest in securities outside of this State. The prorision was not a general one-that is, it did not permit the banks to invest in any city securities of other States, nor even did it provide for a ganeral class of cities in which the institutions might invest under Well-defined restrictions. It simply designated a certain number of cities in whose bonds it would be lawful thereafter for the banks to place their moneys. The cities so designated were Boston and Worcester, Massachusetts ; St. Louis, Missouri ; Cleveland, Ohio ; Detroit, Michigan; Providence, Rhode Island, and New Haven, Connecticat. The list it will be observed was notan extensive one, but it enabled the banks to turn their investments into a new channel, and having previously been so closely circumscribed regarding such investments they at once, as we shall presently see, entered the new field and purchased quite a considerable smount of bonds of the cities mentioned.

Last year (1895) the scope of this provision was broadened very materially by enlarging the number of
eities in which the banks might invest. The new cities added were Cambridge, Lowell, and Fall River, Mass.; Oincinnati and Toledo, Ohio; Grand Rapids, Mich.; Ha:tford, Oonn. ; Portland, Maine; Philadelphia, Pittsburg, Allegheny, Reading and Soranton, Penn.; Minneapolis and St. Paul, Minn.; Dəs Moines, Iowa; Milwaukee, Wis.; Louisville, Ky.; Paterson and Trenton, N. J., and Baltimore, Md. Doubtless a good many other cities might be mentioned whose bonds are just as safe as those of the cities now embraced in the list, but at any rate the list furnishes a pretty comprehensive body of securities of this class.
The new field thus opened up to the savings institutions has been of great help to them in affording employment for their constantly increasing volume of deposits. As already said, the first amendment was passed in 1893, and we find from the official statistics that up to January 11894 the banks had taken a little over $3 \frac{1}{8}$ million dollars of the new class of securities. By the first of January 1895 nearly $10 \frac{1}{2}$ million dollars more had been added to the total, making the amount $\$ 13,742,164$. During the late year, with the list enlarged in the way set out above, a further increase in the sum of nearly $10 \frac{1}{2}$ million dollars occurred, raising the total to $\$ 24,180,941$ on January 1 of the present year. In other words, the savings banks of New York State now hold over 24 million dollars of the bonds of cities outside of the State.

While this is by no means a small amount, it does not constitute a very large percentage of the aggregate resources of the banks, which at the last date mentioned stood at the enormons figure of 783 million dollars. The proportion, it will be seen, is but little over 3 per cent. The new law has, however, facilitated investments in municipal securities by bringing a larger number and amount of them within reach of the banks. It must not be supposed that, possessed of the power to bay the bonds of municipalities of other States, the banks have stopped buying those of the municipalities of this State. Taking the last twelve months, when about $10 \frac{1}{2}$ million dollars was added to the bonds of outside cities, the holdings of bonds of cities in the State increased nearly $4 \frac{1}{2}$ million dollars, the holdings of bonds of counties in the State increased about $2 \frac{1}{2}$ million dollars, the bonds of villages in the State $1 \frac{1}{4}$ million dollars, while there have also been small additions to the holdings of town bonds and likewise to those of school districts in the State. It is very instructive to see the changes in each of the various classes of bonds, and accordingly we have prepared the following, covering the reports for the last four years. We have added lines to show the aggregate resources of the banks, the amounts invested in real estate mortgages and also the amounts of cash held.

| Securitlea-Par Value- | $\begin{gathered} \text { Jan. 1,'ne. } \\ \hline \end{gathered}$ | $\begin{gathered} \text { Jant. }, \\ 8 \end{gathered}$ | - |  |
| :---: | :---: | :---: | :---: | :---: |
| United States bonds. | .108,887,450 | 101,200,250 |  | 109,375,460 |
| Distriet of Columbia bonds | 5,301,800 | 5,113,800 | 4,830,800 | 5,378,800 |
| Bonds of other States. | 47,888,035 | 40,002,850 | 45,152,787 | 2 |
| Bonds of ctiles of other States. | 24,18,991 | 13,742,104 |  |  |
| Bonds of ciltes in this state | .120,508,512 | 122,056,210 | 120,987,970 |  |
| Bonds of countles in this state | 17,07, 0 | 15,119,319 | 14,785,122 |  |
| Bonds of towns in this state | 0,723,43 | 0,68,884 | 2,24,133 | 0,381,578 |
| Bonds of villages in this sta | 8,206,317 | 0,288,429 |  |  |
| Bonds of school distr. fn Sta | 2,520,107 | 2,153,713 | 1,730,878 | 1,520,972 |
| par value | .350,729,100 | 329,320,689 | 208,601,9 | 312,101,788 |
| Market value se | 380,871,012 | 351,470,004 | 320,610,037 | 318,148,808 |
| Real estate mort | .325,277,750 | 310,88,532 | 306,886,607 |  |
| Cash on deposit | 43,611,203 | 40,37,078 | 40,985,091 | 47,325,589 |
| Cash on hand | 0,72,2, | 0,001,200 | 9,390,896 |  |
| Al | 23,06,368 | 20,8 | 20,702,887 | 21,019,186 |

Without doubt the most important change here is that in the class of investments already referred to as having been made accessible under the amendments to the law-namely, the holdings of securities of municipalities outside the State. But there are other changes which are also noteworthy. For instance we see that during the last two years the banks have also again added to their holdings of United States Government bonds. On account of the panic these holdings were reduced between January 11893 and January 11894 from $\$ 109,3 \% 5,460$ to $\$ 92,604,250$. The new issues of Government bonds made during 1894 and 1895 have enabled the banks to recover a good part of the loss, and now the total is up again close to 109 million dollars.
Close study of the figures during the last two years shows a pretty even increase in amount among the three or four leading classes of investments and securities. We have just seen that the increase in the holdings of United States bonds in the two years has been over $16 \frac{1}{4}$ million dollars, while the increase in the holdings of securities outside the State has been $20 \frac{3}{4}$ million dollars. If now we aggregate the rest of the stock investments (we mean the various bond investments in this State, together with the various State bonds and District of Columbia bonds), we shall find an increase there of 15 million dollars; and in the real estate investments we find an increase of 19 million dollars.

The significance of these comparisons lies in the fact that they demonstrate that in investing the additions that have occurred in the assets of the banks there has apparently been no discrimination in favor of any one class of investments, but all have been drawn upon. All, too, have obviously been needed to provide an outlet for the increment of the iunds of the institutions. It is very fortunate indeed that the field outside the State has been opened to the banks, for with each succeeding year the problem of how to find safe and profitable investments becomes more difficult. Between January 1893 and January 11894 the aggregate resources of the banks for the first time in a great many years fell off, but in the two years since then they have again jumped up over $78 \frac{1}{2}$ million dollars. Under normal conditions an increase of between 45 and 50 million dollars a year can be counted on. This means an addition of say 125 million dollars every three years, which is a large sum of money for which to find employment. The assets of the banks now amount to 783 million dollars. Unless some great business convulsion or other set-back occurs, we must expect to see the total up to a thousand million dollars within the space of six or seven years. The further issue of Government bonds the present year has added a new supply of this class of securities; the opening of the doors to outside municipal securities has made accessible a still larger and an entirely new source of investments. But while the banks are thus aftorded relief for a time, the old problem will before a great many years, we may be sure, become as urgent as ever.

## GROWTH OF SAVINGS DEPOSITS.

To our municipalities the course of the deposits of the savings institutions of the country is a matter of considerable importance. The savings banks not only hold large amounts of the bonds of cities, counties, towns, school districts, \&c., but they are counted on to take a considerable portion of the new supply of such bonds put out from year to year. Should it therefore happen at any time that instead of the
yearly increment of the deposits a falling off were to occur, the circumstance could not be without decided influence on the market for municipal securities.
It is therefore gratifying to find that there is no retrograde movement, but that on the contrary the tendency of the savings deposits is towards larger and larger totals each year. Under ordinary circumstances there would be no doubt as to the course of the movement, for the creation of wealth goes steadily on, and in this accumulation the poorer classes of the population, for whose benefit the savings banks exist, of course share. But the depression of the last few years has introduced a disturbing element in the calculation, and it is for this reason that the figures possess special interest, and that they are being more closely watched and studied than usual.

The effect of the depressed times was clearly shown in the statements for 1893. Taking the New England States, together with New York, it was found that between the end of the fiscal years in 1892 and 1893 (the date of these fiscal years varies from June 30 in New Hampshire and Vermont to December 31 in New York), the addition had been only about $1 \frac{1}{2}$ million dollars, as against over 85 million dollars addition between 1891 and 1892. But we saw a year ago that in 1894 the up. ward movement had already been resumed, 43 million dollars having been added. We have now to report a further addition in 1895 in the same States in the large sum of 78 million dollars. In the issue of the Chronicle sent out with this number of the State and City Supplement we reproduce the comprehensive statement of the savings deposits of the New England States and New York which we have printed on several previous occasions, adding of course the figures for the latest year. This statement goes back for a quarter of a century, to $18 \%$, and the record is an exceedingly interesting and useful one. From that statement we have compiled the following summary covering the last two years; to make the results more complete as to the Middle States, we incorporate in this summary the figures for New Jersey, Pennsylvania and Maryland, for which States it is not possible to carry the compari sons so far back as for the other States.


* Including District of Columbia.

Thus we see that the increase in the deposits of these States during the latest year was almost 89 million dollars, and that the aggregate now stands at the large sum of 1,655 million dollars. For the New Eagland States and New York the total is 1,496 million dollars, and we may note that this compares with only 1,241 million dollars in 1890, giving an addition in five years of 255 million dollars. New Hampshire, where the conditions have been exceptional, is the only State showing diminished totals, and we may say that with the further exception of Rhode Island, where the circamstances have also been somewhat unusual, the 1895 totals, both as regards amount of deposits and the number of depositors, are for all the States the largest ever reached.

## United States-Debt and History.

The following is a statement of the debt of the United States past and present. To add to its usefulness we give references to the laws authorizing each of the issues of bonds outstanding to-day, and likewise, so far as we deem it needful, citations from those laws.

All our figures, except when otherwise noted, represent the status at the close of business Jume 30 or the beginning of business on July 1 of each fiscal year. To conform to that feature and yet furnish information through which any reader can always obtain the data for a correct exhibit of the debt situation at any past or future day, and make an accurate comparison with previous years, we present, FIRst, the details as they stood at the close of the last fiscal year ending June 30 1895; SECOND, the changes in those details since last June down to April 11896 ; Third, the items of interest-bearing debt \&c., at the beginning of each fiscal year since July 11876 ; FOURTH, we publish in the Chronicle the first or second Saturday of each month the full detailed Government statement of the debt as reported by the Treasurer on the last day of the previous month.

With these data at his command, it would seem as if any inquirer could satisfy himself fully with reference to every point which might become of importance for him to know respecting the United States debt.

INTEREST-BEARING DEBT OUTSTANDING JUNE 301895.

| Title of Loan. | Authorizing Aet. | Rate. | When Redeemable. | Interest Payable. | Amount Issued. | Registered. | ustanding Coupon. | Total. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Funded loan of 1891.. | July 14,70, \& Jan. 20,71 \} | $4 x_{2}$ percent Cont'da29: | \} Option U.S. | M, J, S $\&$ D. | (4128) $\$ 250,000,000$ | \$25,364,500 |  | \$25,364,500 |
| Funded loan of 1907. | July 14,70, \& Jan. 20,71.. | 1 per cent. | July 1, 1907. | J, A, $\mathrm{J} \& 0$. | 740,887,100 | 489,954,550 | \$69,671,200 | 559,625,750 |
| Refunding certilicates loan of 1904 | February 26, 1879. <br> lannary 141875 | 1 per cent. , per cent | peb. 1, 1904. |  | $40,012,750$ $100,000,000$ | 52,448,300 |  | $\begin{array}{r} 54,110 \\ 000,000 \end{array}$ |
| Loan of 1825 . | l annary 141875 | 4 per cent. | Ceb. 1, 1925. | E,M,A\&E | 31,157,700 | 23,236,400 | 7,921,300 | 31,157,700 |
| Agg'ate of interest-bearing debt, excl. of U. S, bonds issued to Pac. RRs., as stated below |  |  |  |  | 1,162,057,550 | 591,003,750 | 125,144,200 | 716,202,060 |

DEBT ON WHICH INTEREST HAS CEASED JUNE 301895.
Funded loan of 1891, matured September 21891
old debt matured at various dates prior to Jan. 1 , '61, anid other items of debt matured at various dates subsequent to Jan. 1 ,' 61 .
$\$ 447,30000$
$1,274,29026$
Aggregate June 301895 of debt on which interest has ceased since maturity
$\$ 1,721,59026$

## DEBT BEARING NO LNTEREST JUNE 301895.



The foregoing shows the Government debt on June 301895 was made up of ( 1 ) interest-bearing debt, $\$ 716,202,060$, of (2) debt on which interest has ceased, $\$ 1,721,59026$, of (3) debt bearing no interest, $\$ 378,989,46999$, making total gross debt, $\$ 1,096,918,12025$; subtracting from the total the net cash balance in the Treasury ( $\$ 195,240,15351$ ) at the same date (June 80 1895) we have the net debt, as it stood at the close of the last fiscal year, $\$ 901,672,96674$. To bring down the interestbearing debt to April 1 1896-which, as stated, was $\$ 716,208,060$ on June 30 1895-we must first add to that total under the head of the last item, designated "Loan of 1925 ," the second half $(\$ 31,157,700)$ of the bond sale in February 1895, which bonds were not delivered until July 1895 (making after this addition the issue of bonds under the sale of February 1895, aggregate $\$ 62,315,400$ ), and second, add to the same item the $\$ 90,041,050$ sale in February 1836 , bringing up the total of that item ("Loan of 1925 ") to $\$ 152,356,450$, all of which are Four per cents, the issuiug acts being described below.

For later and future details of the debt, see the Chronicle as issued on the first or second Saturday of each month. We now add, first, references to and citations from the laws which are the authority for the debt as it stands to-day; second, the two tables on the next page, which exhibit all the particulars of the total debt of the United States on June 30 of each year from 1876 to 1895 , both years inclusive ; and third, the Pacific Railroad bonds, which are never included in the Treasury debt statements.
"FUNDED LOAN OF 1891 " (column 1) 419 per cents, continued at 2 per cent. The bonds of this issue still outatanding were issued in exchange for the $4 h_{2}$ per cent funded loan of 1891 by mutnal agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government. Amount issued was $\$ 25,361,500$ and they are all outstanding to-day.

FUNDED LOAN OF 1907 " (column 2) 4 per cents. The act of July 14, 1870, authorized the issue of 1,000 milion dollars of bonds at 4 per cent, payable in coin of the present standard value, at the pleasure of the United States after thirty years; these bonds to be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, mundelpal or local authority. Bonds to be sold at uot lesa than par in coln, and proceeds to be applied to the redemption of outatanding 5-20s, par for par. Outatanding (April 1 1896), \$559,634,800.
"REFUNDING CERTIFICATES" (column 3),-Aot of Febraary 261879 authorized the Secretary of the Treasury to issue in exchange for lawful money of the United states certificates of deposit of the denomination of ten dollars, bearing interest at the rate of 4 per cent, and onvertible at any time, with acorued interest, into the 4 per cent bonds described in the Refunding aot; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than 5 per cent. On March 121879 the issue of these certificates and their exelange into 4 per cent bonds were authorized; the certiscates were to draw 4 per cent interest from April 11879 and were convertible in sams of $\$ 50$ or its multiples. The amount iasued at the close of the iliscal year (June 301879 ) was $\$ 39,308,110$, but they had been converted so rapidly that there were outatanding at that date only $\$ 12,848,210$. On Octover 311879 the entire authorization had been reached, the maximum amount of the fasue being $\$ 10,012,750$. Of these there were still outatanding on April 11896 a total of $\$ 48,390$.
"LOAN OF 1904."-(Column 4.) The act of January 141875 authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par in coin, either of the descriptions of bouds of the United States described in the act of July 141870 for the purpose of redeeming on and after January 11879 in coin, at the office of the Assistant Treasurer of the United States at New York, the outstanding legal-tender notes when presented in sums of not less than fifty dollars. Under this authorization, and for the purpose mentioned, there were issued in February, 1894, payable in 10 years, $\$ 50,000$, 000 of 5 per cents and in November 1894 there were issued $\$ 50,000,000$ more for similar bonds for the same purpose. There are now outstandIng $\$ 100,000,000$.

LOAN OF 1925."-(Column 5.) Sales of bonds included under this designation were effected (1) in February 1895 to the amount of $\$ 62,315,400$ and (2) in February 1896 to the amount of $\$ 100,000,000$. In a message to Congress under date of February 8,1895 (published in the Curomicle February 9 1895, page 244), Fresident Cleveland stated that "in pursuance of Section 3700 of the Revised statues the details of an arrangement have this day been concluded whereby bonds of the United States authorized under the act of July 141875 , payable in coin thirly years after their date, with interest at the rate of 4 per cent per amnum, to the amount of a little less than $\$ 62,400,000$, are to be issued for the purchase of gold coin amounting to a sum sllghtly in excess of $\$ 65,000,000$, to be delivered to the Treasury of the United States, which sura added to the gold now held in our reserve will so restore such reserve as to make it amount to something more than $\$ 100,000,000$. Sueh a premium is to be allowed to the Government upon the bonds as to flx the rate of interest upon the amount of gold realized at 3 at per cent pe anum. At least one-half of the gold to be obtained is to be supplied from abroad." Section 3700 of the Revised Statutes is as follows :
"Sec. 3700. The Secretary of the Treasury may purchase coin with any of the bonds or notes of the United States authorized by law at such rates and upon such terms as he may deem most advantageous to the public interest."

For a construction of the "Refunding Act of 1870 " and of the "Resumption Act of 1875," see Chronicle, February 181893 , page 265
The issue in February 1896 was an ordinary offering, open to all bidders, of $\$ 100,000,000$ of the same bonds as the foregoing-same in date, same in time of maturity, same in rate of interest and time of interest payments. Consequently both issues are called the "Loan of 1925 ," of which there are outstanding $\$ 90,041,050$.

A year ago we gave a table showing the debt of the United States on the first day of July 1856 , and every subsequent year. It is not necessary to repeat all those figures. We have determined on this occasion to begin our statement with 1876, as that year antedates all of the issues now outstanding, and yet carries the record sufficiently far back to show the nature and extent of the Government securities when the latestrefunding operations began. It has the advantage, too, of giving separate and distinct each issue of bonds now outstanding. The statement is subjoined.

PRINCIPAL OF THE PUBLIO DEBT OF THE UNITED STATES FROM JULY 1, 1876, TO APRIL $1,1896$.

| Year. | 1. <br> "Funded Loan of 1891," $41_{2} P$. C. Contin'd al 2. | 2. <br> "Funded Loan of 1907," 4 Per Oents. | 3. "Refunding, Oertificates," 4 Per Oents. | 4. "Loan of 1904," 5 Per Oents. | 5. <br> "Loan of 1925," 4 Per Oents. | 6. <br> "Navy Pension Fund," 3 Per Cents. | 7. <br> Old $6 s$ and $7 s$ Converted into 4 and $41_{2}$ P. Ots. | 8. Total Interest-Bearing Debt. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1876, July 1 | \$ | \$ | Maximum | \$ | \$ | $14,000,00000$ | $1,696,685,450$ | $1,710,685,45000$ |
| 1877........ | $140,000,00000$ |  | Issue was |  |  | 14,000,000 00 | 1,557,888,500 | 1,711,888,500 00 |
| 1878 | 240,000,000 00 | 98,850,000 00 | \$40,012,750. |  |  | 14,000,000 00 | 1,441,885,650 | 1,794,735,650 00 |
| 1879 | 250,000,000 00 | 728,673,790 00 | 12,848,210 00 |  |  | 14,000,000 00 | 792,121,700 | 1,797,643,700 00 |
| 1880 | 250,000,000 00 | 737,980,800 00 | 1,367,000 00 |  |  | 14,000,000 00 | 720,645,300 | 1,723,993,100 00 |
| 1881 | 250,000,000 00 | 738,659,000 00 | 688,800 00 |  |  | 14,000,000 00 | 636,219,950 | 1,639,567,750 00 |
| 1882 | 250,000,000 00 | 738,884,300 00 | 465,050 00 |  |  | 14,000,000 00 | $\pm 460,461,050$ | 1,463,810,400 00 |
| 1883 | 250,000,000 00 | 737,586,300 00 | 355,900 00 |  |  | 14,000,000 00 | $\left\{\begin{array}{l}+32,082,600 \\ +304204350\end{array}\right\}$ | 1,338,229,150 00 |
| 1884 | 250,000,000 00 | 737,661,700 00 | 290,000 00 |  |  | 14,000,000 00 | +224,612,150 | 1,226,563,850 00 |
| 188 | 250,000,000 00 | $737,719,85000$ | 240,600 00 |  |  | 14,000,000 00 | +194,190,500 | 1,196,150,950 00 |
| 18 | 250,000,000 00 | 737,759,700 00 | 207,800 00 |  |  | 14,000,000 00 | †144,046,600 | 1,146,014,100 00 |
| 188 | 250,000,000 00 | 737,800,580 00 | 175,270 00 |  |  | 14,000,000 00 | †19,716/500 | 1,021,692,350 00 |
| 188 | 222,207,050 00 | 714,177,400 00 | 138,050 00 |  |  | 14,000,000 00 |  | 950,522,500 00 |
| 1889 | 139,639,000 00 | 676,095,350 00 | 119,64000 |  |  | 14,000,000 00 |  | 829,853,990 00 |
| 1890 | 109,015,750 00 | 602,193,500 00 | 103,860 00 |  |  | 14,000,000 00 |  | 725,313,110 00 |
| 1891 | $50,869,20000$ | 559,566,000 00 | 93,920 00 |  |  |  |  | 610,529,120 00 |
| 1892 | 25,364,500 00 | 559,581,250 00 | 83,58000 |  |  |  |  | 585,029,330 00 |
| 1893 | 25,364,500 00 | 559,604,150 00 | 68,450 00 |  |  |  |  | 585,037,100 00 |
| 1894 | 25,364,500 00 | 559,618,400 00 | 58,990 00 | $50,000,000$ |  |  |  | 635,041,890 00 |
| 1895 | 25,364,500 00 | 559,625,750 00 | 54,110 00 | 100,000,600 | 31,157,700 |  |  | 716,202,060 00 |
| 1896, April 1. | 25,364,500 00 | 559,634,800 00 | 48,390 00 | 100,000,000 | 152,356,450 |  |  | 837,404,140 00 |

$\ddagger$ Continued at $31_{2}$ per cent.

+ Continued at 3 per cent
|| This item will reach $\$ 162,315,400$ on May 11896 , or as soon as the of $\$ 100,000,000$ shall have been paid for and issued.
PUBLIC DEBT OF THE UNITED STATES. ETC. (Continued.)

| Year | 10. <br> Debt on which Interest has ceased. | $\stackrel{11 .}{\text { Debt bearing no }}$ Interest. | Outstanding Principal. | $13 .$ <br> Cash in the Treasury July 1. | 14. <br> Iotal Debt less Oash in Treasury. | 15. Annual Interest Charge. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1876-July | \$3,902,420 26 | \$437,125,796 89 | \$2,151,713,667 15 | \$90,788,326 70 | \$2,060,925,340 45 | \$96,104,269 00 |
| $1877 .$ | 16,648,860 26 | 435,191,431 84 | 2,163,728,792 10 | 1144,453,360 73 | 2,019,275,431 37 | $93,160,64350$ |
| 1878 | 5,594,56026 | 363,231,082 27 | 2,163,561,292 53 | 164,179,012 08 | 1,999,382,280 45 | 94,654,472 50 |
| 1879 | 37,015,630 26 | 362,150,091 78 | 2,196,809,422 04 | 200,394,517 01 | 1,996,414,905 03 | 83,773,778 50 |
| 1880 | 7,621,455 26 | 353,826,945 37 | 2,085,441,500 63 | 166,114,752 88 | 1,919,326,747 75 | 79,633,981 00 |
| 1881 | .723,86 526 | 353,847,504 32 | 2,000,139,119 58 | 180,488,965 ${ }^{\text {- }}$ | 1,819,650,154 23 | 75,018,695 50 |
| 188 | 16,260,805 26 | 353,787,958 77 | 1,833,859,164 03 | 158,835,689 7, | 1,675,023,474 25 | 57,360,110 75 |
| 188 | 7,831,415 26 | 353,740,691 81 | 1,699,801,257 07 | 161,019,431 92 | 1,538,781,825 15 | 51,436,709 50 |
| 18 | 19,656,205 26 | 353,719,51731 | 1,599,939,572 57 | 161,396,577 18 | 1,438,542,995 39 | 47,926,432 50 |
| 188 | - 4,100,995 26 | 353,603,141 88 | 1,553,955,087 14 | 178,602,643 23 | 1,375,352,443 91 | 47,014,133 00 |
| 188 | 9,704,445 26 | 397,692,548 52 | 1,509,411,093 78 | 227,265,253.34 | 1,282,145,840 44 | 45,510,098 00 |
| 188 | 6,115,165 26 | 353,685,110 37 | 1,381,492,625 63 | 206,323,950 21 | 1,175,168,675 42 | 41,786,529 50 |
|  | 2,496,095 26 | 353,660,467 32 | 1,306,679,062 58 | 243,674,167:85 | 1,063,004,894 73 | 38,991,935 25 |
| 18 | 1,911,485 26 | 353,654,148 97 | 1,185,419,624 23 | 209,479,874 01 | 1,975,939,750 22 | 33,752,354 60 |
| 18 | 1,815,805 26 | 353,648,559 47 | 1,080,777,474 73 | 189,993,104,20 | 890,784,370 53 | 29,417,603 15 |
| 1891 | 1,614,705 26 | 393,662,735 35 | 1,005,806,560 61 | 153,893,808 83 | 851,912,751 78 | 23,615,735 80 |
| 1892 | 2,785,875 26 | 380,403,635 37 | $968,218,84063$ | 126,692,377 03 | 841,526,463 60 | 22,893,883 20 |
| 189 | 2,094,060 26 | 374,300,605 87 | 961,431,766 13 | 122,462,290 38 | 838,969,475 75 | 22,894,194.00 |
| 189 | 1,851,240 26 | 380,004,686 42 | 1,016,897,816 68 | 117,584,436 13 | 899,313,380 55 | 25,394,385 60 |
| 189 | 1,721,590 26 | 378,989,469 99 | 1,096,913,120 25 | 195,240,153 51 | 901,672,966 74 | 29.140,782 40 |
| 1896-April 1 | 1,659,510 26 | 374,920,351 64 | $1,213,984,00190$ | 271,641,748 36 | 942,342,25354 | 33,988,875 60 |

Note 1.-The annual interest charge is
interest charge on Pacitio Railway bonds.
Note 2.-The figures for July 11879 were made up assuming pending funding operations to have been completed.
Note 3.-The temporary loan per act of July 111862 is included in the 4 per cents from 1862 to 1868 , inclusive, with the exception of the amount outstanding August 311865 this being the date at which the public debt reached its highest point. This loan bore interest from 4 per able to include the whole amount outstanding as bearing 4 per cent interest on an average for the year.

One other class of bonded debt must be referred to which has never been included in the total of Government debt and consequently does not enter into any of the foregoing figures-we mean the Pacific Railroad debt. To show the situation of those bonds we have to make a compilation of our own, as the Treasury form comes short of indicating the existing situation. Methods of book-keeping make the official record to most readers unintelligible since payments of the principal began ; and hence on this occasion, in bringing together the facts we have given those relating to that part of the subject matter as well as those directly relating to the railroad liability. The following consequently preserts the full status of these obligations as they stand to-day.

BONDS ISSUED TO PACIFIC RAILROADS AS OF APRIL 11896.

| Name of Railway. | Railroad Liability for- |  |  |  | Bonds Paid, or Date of Maturity. |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Bonds issued by Government. | Interest Paid by Government. | Less Int. Repaid by Companies. | Total Net Liability. | Already Paid. | $\begin{gathered} \text { Due Jan. 1, } \\ 1897 . \end{gathered}$ | $\left\|\begin{array}{c} \text { Due Jan. } 1, \\ 1898 . \end{array}\right\|$ | $\begin{gathered} \text { Due Jan. 1, } \\ 1899 . \end{gathered}$ |
| Central Pacific | $25,885,12000$ | $\stackrel{\$}{\$} 42,730,49964$ | $\begin{gathered} \$ \\ 8,243,74738 \end{gathered}$ | 60,371, ${ }^{\text {¢ }} 87226$ | $\begin{gathered} 8 \\ 3,962,000 \end{gathered}$ | $\begin{gathered} \$ \\ 2,112,000 \end{gathered}$ | $10,614,120$ | $\stackrel{\text { \$ }}{9,197,000}$ |
| Kansas Pacific. | 6,503,000 00 | 10,850,323 44 | 4,449,418 57 | 12,703,904 87 | 2,080,000 | 2,800,000 | 1,422,000 |  |
| Union Pacific.... | $\begin{array}{r}27,236,51200 \\ 1,600,000 \\ \hline\end{array}$ | 45,407,248 66 | $\begin{array}{r}15,709,17292 \\ 640,851 \\ \hline\end{array}$ | 56,934,58774 | 4,320,000 | 3,840,000 | 15,919,512 | 3,157,000 |
| Wentral Branch, | $1,600,000$ <br> $1,970,560$ | $2,749,808$ $3,146,168$ 94 | 640,851 9,367 0 | 3,703,957 19 | 640,000 | 640,000 320,000 | 320,000 | 1,650,560 |
| sioux City \& Pa@ | 1,628,320 00 | 2,685,537 4, ${ }^{\text {a }}$ | 242,35696 | 4,071,500 53 |  |  | 1,628,320 | 1,650,560 |
| Totals... | 64,623,51200 | 107,569,5864x | 29,294,913 90 | 142,898,184 53 | 11,002,000 | 9,712,000 | 29,904,952 | 14,004,560 |

The Government reports that the total amount paid into the Sinking Fund by these companies has been $\$ 22,319,112$ 57of which $\$ 2,694,86257$ was held by the Government in cash and $\$ 19,624,250$ invested in bonds. Out of this Sinking Fund the Government, as stated above, has already paid the principal of $\$ 11,002,000$ of the $\$ 64,628,512$ of bonds issued ; consequently (besides the interest) there still remains of the principal to be paid by the companies $\$ 53,621,512$.

# OE TEFE <br> States, Citites and Towns 

IN
NEW ENGLAND.

## INDEX FOR THE NEW ENGLAND STATES, CITIES, Etc



## State of Maine.

ITS

## DEBT, RESOUROES, Eto.

Admitted as a State (Act March 3, 1820) - March 15, 1820 Total area of State (square miles)

38,040

## State Capital

Augusta
Governor (term expires 1st Wed. Jan., 1897), Heary B. Cleaves Secretary of State (term expires *Jan., '97), Nicholas Fessenden Treasurer (term expires *Jan., '97), - Francis M. Simpson Legislature meets biennially in odd years on the first Wednesday in January, and there is no limit to length of sessions.

## *Is chosen by Legislature.

HISTORY OF DEBT. - For history of Maine state debt up to 1889; see BTate Asd OITY Surplement of April, 1895 , page 9.
The whole State debt matured in January, 1889, and all that was not pald was refunded into the following loans, payabie by instalments, part each year.


Loan of 1869, not presented for payment........................ $\quad 700$
PAR VALUE. - The bonds are clatelly for $\$ 1,000$ or multiples thereot.
INTEREST is payable at the State Treasury, Augusta, Me.
TOTAL DEBT, SINKING FUND, \&C.-The subjelned statement ahows Maine's total fanded debt on the flrst of January ot each of the last three years.
Bonded debt on January 1. ........ $\$ 2,353,000$ 1896. $\$ 2,403,000 \quad \$ 2,453,00$ Temporary loan...................... Nil. N. Nil $\$ 100,000$
In the year 1895 the stato pald $\$ 50,000$ on 1 ts bronded debt.
ASSESSED VALUATION, -The State's saseased valuation has been as follows in the years named. The tax rate for 1895 was $\$ 2.50$ per $\$ 1,000$.


Valuation is taken once in two years. In 1895 the tax rate (per $\$ 1,000)$ whs $\$ 2.50$
DEBT LIMITATIONS.-Constitutional and statutory limitations restricting munlcipal indebtedncas have become quite a feature since
the crisis of 1873. In the States where these limitations are provisions of the Constifution of course debts contracted in excess of such limitation are absolntely void. In Maine the amendment to the Constitution took effect January 2,1878 , and is in the following form and words " Artiele XXII. Limitation of Manielpal Indebtedness. No city or town "shall create any debt or linbllity which, singly or in the aggregate, "with previous debts or liabilities, slall exceed flve per centum of the "last regular valuation of sald efty or town; provided, however, that "the adoption of this article shall not be construed as applying to any "fund received in trust by the sald elty or town, nor to any loan for the " purpose of renewing existing loans, or for war, or to temporary loans "to be pald out of money ralsed by taxation during the year in which "they are made." The meaning of the foregoing is obvious and needs no comment.
SAVINGS BANKS' INVESTMENTS-POWERS AND RESTRIC-TIONS.-In 1895 very important ohanges were made by an amendment of Section 100, Chapter 47, of the Revised Statutes, as to the character of Bavinge bank investmenta, which section will be found stated in full below.
In 1893 an indirect change was effected in the savings bank investment law in the State of Maine by a very ingenious method of taxation whicl seems to put a preminm on home investments.
This law will be found in Public Laws of 1893, Chapter 258. It requires savings banks and trust and loan assoclations to make returns In detail to the State Bank Examiner of (among other thinga) "its assets, loans and investments, and its deposits within and without the State, in separate columns," showing also whether the purchase or aequisition of each ftem was before or after Jan. 1, 1893; thereupon it becomes the Examlner's duty to flx the market value of the lavestments.
The next step in this plan is the transfor of those statements to the State Assessor, whose duty it then becomes to determine "the calues of the several franchises of the sald banks," seo., "acoording to the following rule." We have divided "the rule" into paragraphs and numbered them; otherwise we follow the words and punctuation of the statute.
From the average amount of deposits, reserve fund and undivided pronits so returned by each bank, Institution or association there shall In each case be deducted
(1) An amount equal to the amount of United States bonds, the shares of corporation stocks such as are by law of this state free from taxation to the stookholders, and the assessed value of real estate owned by the bank, institution or association, and also
investments as by sald detalled statement appear to have been acquired prior to January flrst, eighteen hundred and ninety-three, and also (3) An amount equal to two-sevenths of such other asets, loans and investmenta as by such statement appear to be loans to persons, resident or corporations located and dong business in this State, investments in mortgages on real estate in Maine and New Hampshire, secu-
ritles of this State, publle or private, bonds fssued or guaranteed by rities of this state, public or private, bonds fssued or guaranteed by
corporations located and doing business in this State, severally made, purohased or acquired since sald January flrst, and also
(4) An amount equal to two-sevenths of the cash on hand and cash deposited within this State.
Upon the value of each of satd franchises so ascertained the State Assessora shall assess nn anmial tax of seven-el fhts of one per cent, Mo-half of satd tax to be assessed on or hetore the fourthin Monday in

According to the foregoing, where the investments purchased after January 1, 1893, are home securities or deposits in home banks, two. sevenths of such aggregate are to be deducted from "the average nmount of deposits," dco., in making up "the values of the several franchises" for taxation.
In other particulars the statutes of this State have been in certain respeets very liberal with regard to the kinds of investments permitted This is ina much less degree true now. Many of the more liboral features were changed by the amendment in 1895 above referred to The Act of the Legislature was approved March 26, 1895. It amended

Bec． 100 of Chapter 47 of the Revised Statutes of the State，so that it now reads as follows．
Section 100．Savings banks and institutions for savings are re stricted to and hereafter may invest their deposits in
（1）The public funds of any of the New England States，including bonds of the counties，cities and towns of the same；
（2）In the public funds of the United States and District of Columbia；
（3）In the stock of any bank or banking association incorporated under authority of this State；
（4）In the stock of any bank or banking association incorporated under the authority of the United States，if located within the Now England States；
（5）In the public funds of the States of New York，Pennsylvania， Maryland，Ohio，Indiana，Kentucky，Michigan，Wisconsin，Minnesota． Iowa，Illinois，Missouri，Kansas and Nebraska；
（6）In the bonds issued for municipal purposes，which are a direct obligation on all the taxable property，of any city of ten thousand inbabitants or more，or of any county of twenty thousand inhabitants or more，except when issued in aid of railroads，in the above named States，and in the refunding bonds of counties and cities otherwise complying with the foregoing conditions，issued to take up at maturity bonds which were legal and constitutional when issued，on which the interest has been fully paid，and for at least five years last past prior to such refunding；
（7）In the bonds and obligations of school district boards，boards of education，and other corporate bodies authorized to issue bonds within such cities，payable primarily from taxes levied on all the taxable property in such district，provided that the population of the district is ten thousand or more，and the population and assessed valuation of the district are equal to at least ninety per cent of the population and assessed valuation of the city：provided， that no investment shall be made in the bonds of any counties，cities or districts of the States above named，except cities and districts hav－ ing a population of seventy－five thousand or more，where the net muni－ cipal indebtedness of such county，city or district exceeds five per cent of the last preceding valuation of the property therein for the assessment of taxes．
（8）The term net municipal indebtedness of counties as used in this section shall be construed to include all bonds which are a direct obli gation of the county less the amount of any sinking fund available in the reduction of such debt．The term net municipal indebtedness of cities and districts as used in this section shall be construed to include in the case of either not only all bonds which are a direct obligation of the cities but also all bonds of the dirtricts or boards within the same as above enumerated，exclusive of any such debt created for a water supply and of the amount of any sinking fund available in the reduction of such debt；
（9）In the first mortgage bonds of any completed railroads of the states above named，together with New Jersey，and in the first mortgage bonds of the Central Pacific，Union Pacific and Northern Pacific Railroads， and in the railroad bonds of this State ；
（10）In the stock of any dividend－paying railroad in New England； and in the stock and mortgage bonds of any other railroad leased to such dividend－paying railroad，upon terms guaranteeing the payment of a regular stated dividend upon the stock of such leased road and the interest on its bonds；in the stocks of any railroad company of this State unincumbered by mortgage，
（11）But no bonds of street railroads excepting those already con－ structed in this State shall be purchased unless an amount of capital stock equal to thirty－three and one－third per cent of the mortgage debt shall have been paid in，in cash，and expended upon the road，evidenced by a certificate of the Railroad Commissioners，filed in the office of the Secretary of State，that said percentage has been so paid in and ex pended，in addition to the amount of the bonded debt；
（12）In the mortgage bonds of any water company in this State and New Hampshire actually engaged in supplying to any city or cities， town or towns，village or villages，or other municipal corporations water for domestic use and for the extinguishment of fires，whenever such company is earning more than its fixed charges，interest on its debts and its running expenses；
（13）In the stock and bonds of any other corporations incorporated under authority of this State，which earn and are paying regular divi－ dends of not less than five per cent a year；
（14）And may invest by loan on first mortgages of real estate in this State and New Hampshire，not exceeding sixty per cent of its value；
（15）And may loan to any county，city or town in this State，and may loan on notes with a pledge as collateral of any of the aforesaid seeuri－ ties，including savings bank deposit books of any savings bank in the State，and the stock of any of said railroad companies，not over 75 per cent of the market value of such stock
（16）And may loan to corporations having real estate and doing busi ness in this State ：
（17）And may also loan on a pledge or mortgage of such other per sonal property as，in the judgment of the trustees，it is safe and for the interest of the bank to accept．
（18）The number of inhabitants of cities and counties shall be deter． mined by the last previous official census thereof，as established by the last United States or State census，or city or county census taken in the same manner as the United States or State census，and duly certified to by the clerk or treasurer of such city or the auditor or treasurer of such county．
（19）All investments shall be charged and entered on the books of the bank at their cost to the bank，or at par when a premium is paid．

Besides the foregoing，SEC． 101 （as amended in 1893）provides that any bank may hold real estate in the city or town in which such bank or institution is located not exceeding flve per cent of its deposits Then follow two other sections，both of which are important．
SFCTION 102．－No such bank or institution shall hold，by way of investment or as security for loans，or both，more than one－filth of the
capital stock of any corporation，nor invest more than ten per cent of its deposits，not exceeding sixty thousand dollars，in the capital stoek of any corporation，nor have more than ilfy per cent or its deposits in mortgages of real estate．This section and the two preceding do not apply to real estate or other assets acquired by the foreclosure of a secure debts．
SECTION 103．－Savings banks may deposit on call in banks or banking associations incorporated under the anthority of this State or the laws of the United States，and receive interest for the same．
It is also provided（Sec．104）that no loan shall be made directly or indirectly to any officer of a bank，or to any firm of which such ofticer is a member，and furthermore（Sec．105）that no gift，fee，commission or brokerage shall be received by any officer of a savings bank on account of any transaction to which the bank is a party．

## Cities，Counties and Towns

in the

## STATE OF MAINE．

Note．－For town debts not given in alphabetical order among the following statements see page 12.

## AROOSTOOK CO．－L．O．Ludwig，Treas．

County seat is Houlton．The Bangor \＆Aroostook Railroad is entitled by act of Legislature to $\$ 20,000$ of county bonds for every five miles of road graded．Total amount of bonds will probably be $\$ 450,000$
LOANS－When Due．Floating debt．．．．．．．．．．．．．．．．．$\$ 7,000$ BUILDINGJAIL－

Aug．1， 1909 4s，Aug．，$\$ 30,000 \ldots . .$. Aug．1， 1909
Subject to call after Aug．1， 1899 COURT HOUSE－

Sinking fund．1，1896．．．690，000 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 40,000$ ． 4s，J\＆D，$\$ 40,000 \ldots$ ．．．June 1， 1915
 Net debt Jan．1，1896．．．．．360，014 Interest is payable in Boston． Tax valuation 1894．．．16，931，431 Assessmentabout $1_{2}$ actual value．

AUBURN $-\left\{\begin{array}{l}\text { HILLMAN SMITH Mayor．} \\ \text { E．G．EBELETH，Treasure }\end{array}\right.$

## Auburn is in Androscoggin County．

| LOANS－ | When Due． | $\$ 4,000 \text {. }$ |
| :---: | :---: | :---: |
|  | 析 | 7，000．．．．．．．July 1， 1912 |
|  | July 1， 1897 | $48 . . . . .16,000 . . . . .$. June 1,1923 |
| 15，000 | July 1， 1900 | City Water Bonds－ |
| 15，0 | Jan．1， 1902 | 4s．．．．．．$\$ 30,000 \ldots . .$. May 20,1913 |
| 25，0 | July 2， 1903 | 48．．．．．．50，000．．．．．．．July 1， 1905 |
| 4s．．．．．．．23，5 | July 1， 1904 | 4s．．．．．．45，000．．．．．．．July 1， 1910 |
| 4s．．．．．．15，0 | July 1， 1905 | 48．．．．．．55，000 ．．．．．．．．July 1， 19 |
| 4s．．．．．．．18，000 | July 1， 1906 | 4s．．．．．．50，000．．．．．．．July 1， 1919 |
| 10, | July 1， 1907 | EUCTCo．Bonds（assum＇d） |
| 14，0 | July 1， 1909 | 5s．．．．．\＄58，700．．．．．．．Jan．1，190 |
| 13，0 | uly 1， 1910 | Notes |

TOTAL DEBT，ETC．－Auburn＇s total bonded debt in 1895，not including the water debt，was $\$ 219,400$ ；resources，$\$ 130,768$ ；value of water works owned by the city，$\$ 350,000$ ．The sinking fund is invested in Lewiston \＆Auburn Railroad stock，paying 6 per cent．
ASSESSED VALUATION．－In 1895 the assessed valuation of real estate and personal property was $\$ 6,106,212$ ；in 1892 it was $\$ 6,287$ ， 460．Tax rate（per $\$ 1,000$ ），$\$ 21$ ．
TAX FREE．－No bonds of this city are taxed．
POPULATION．－In 1890 the population was 11，253；in 1880 it was 9,556 ；in 1870 it was 6,166 ．

## A UGUSTA－This eity is in Kennebeck County．

LOANS－
NAME OR PURPOSE．P．Ot．Paycible
do
do
INTEREST and principal of all the 4 per cents payable at the Maverick National Bank of Boston and of other bonds at City Treasury．
TOTAL DEBT，ETC．－Total bonded debt in 1895 was $\$ 279,495$ ． In 1894 the city had in addition to the bonded debt a floating debt of $\$ 51,000$ ．
ASSESSED VALUATION．－In 1895 the assessed valuation of real estate was $\$ 4,387,209$ ；personal property，$\$ 1,988,225$ ；total，$\$ 6,375$ ，－ 434 ；total tax（per $\$ 1,000$ ）$\$ 20 \cdot 60$ ．In 1890 assessed valuation of real estate was $\$ 3,599,120$ ；personal property，$\$ 1,533,689$ ；total，$\$ 5,132,809$ s tax rate，$\$ 21$（per $\$ 1,000$ ）．
POPULATION．－In 1890 population was 10,527 ；in 1880 it was 8,665 ；in 1870 it was 7,808 ．

BANGOR．－$\left\{\begin{array}{l}\text { OHARLES L．SNOW，Mayor } \\ \text { H．O．PIERCE，Treasurer．}\end{array}\right.$
Bangor is in Penobscot County．

| LOANS－ | P．Cl Pauable | When Due |  |
| :---: | :---: | :---: | :---: |
| NAME AND PURPOSE． | P．Ot．Payable． | When Due． | Outstand＇g． |
| City debt＂A＂，1892．．．． | 4 M \＆N | Nov．2， 1912 | \＄50，000 |
| do＂ X ＂ 1894 | 4 M \＆N | Nov．1， 1914 | 100，000 |
| Water loan，＂L，＂ 1875. | 6 J \＆J | July 1， 1905 | 500，000 |
| Ráilroad loans，secur | city by first mo | gages－ |  |
| Bango \＆Piscataquis | $7 \quad A \& 0$ | Apr．1， 1899 | 325，000 |
| do do | 6 A \＆O | Apr．1， 1899 | 600，000 |

PAR VALUE OF BONDS．－The water bonds and the Bangor \＆ Piscataquis RR．bonds are for $\$ 500$ and multiples thereof；all the other bonds for $\$ 1,000$ each．
TAX EXEMPT．－The bonds of this city are not taxed．
INTEREST is payable either at the Merchants＇National Bank in Boston or by the City Treasurer in Bangor．


POPULATION. $-\ln 1890$ the population was 19,103 ; in 1880 it was 16,856; in 1870 it was 18,289 .

BATH. $-\left\{\begin{array}{l}\text { RANDALL D, BIBBER, Mayor. } \\ \text { W. B, PALMER, Treasurer. }\end{array}\right.$
Bath is a shire town of Sagadahoe County.
The lease of the Knox \& Lincoln FR. In September, 1890 , brought the City of Bath $\$ 486,000$ of 4 per cent bonds and $\$ 74,820$ In cash.

INTEREST on all the bonds in payable in Boston with the exception of the interest on the insme for the Old Ladies' Home, which is payable In Bath.

TOTAL DEBT, SINKING FUND, ETC.-The subjoined statement shows Bath's total munielpal debt, and the assets held by the city sgainst the name, on eaeh of the dates mentioned.

Jan. 1, 1896. Mar. 1, 1895. Jan. 1, 1894. Mar. 1, 1891.
 Floating debt. $\qquad$

The awetis an sbove given included on Jan. 1,1890 , bonds regelved from the Penobscot Shore Line AR. Co. for lease of Knox \& Líneoln RR. and held for the redemption of the Knox \& Lincoln bonds outstanding, $\$ 168,000$, and bonds and rerip of the Rata Gas \& Eleetrle Company to the amount of $\$ 4,800$. The value of eity property not Included in the foregolng statement of asaets in over \& 400,000 , or more than the eity's net debt.
ASSESSED VALUATION.-The city's asseased valuation and tax rate in 1890 and later years have been ma follown:

| Fears. | Real. | Permonal | Total. | $\begin{aligned} & \text { Total Taz } \\ & \text { per } \$ 1,000 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |
| 1895. | 83,303,740 | \$3,048,935 | \$6,412,675 | \$23.00 |
| 1893. | 3,311,335 | 3,196,301 | 6,507,636 | $23 \cdot 00$ |
| 1890 | 2,925,770 | 3,102,594 | 6,028,364 | $23 \cdot 50$ |
| 1889. | 2,918,970 | 3,084,105 | 6,003,165 | $21 \cdot 50$ |
| 1888. | 2,886,895 | 3,297,075 | $6,113,270$ | 21.00 |
| 1880. | 2,693,750 | 3,881,469 | 6,575,216 | $25 \cdot 00$ |

POPULATION.-In 1890 population was 8,723 ; in 1880 it was 7,874; in 1870 it was $7,371$.

BEL.FAST.-Edgaf F. Hanson, Mayor.
Belfast is in Waldo County. Intereat payable at National Bank of Commerce, Hoston, Mass.

LOANS- Fill Fhen Duc. FRallroad stock \& aesets \$530,041 6s, F\&A, 4 198,700 Aug. 15, 1898 Mustoryt, Loxs-
$48, \$ 113,000$........................ 1925
Optional after 1905 Int. payable in Bostional and Beltant. Tot payable in Boaton and Belfant, Net debt Mareh, 1895. Tax valuation 1895 3.0 87,350
031,709 Asaesament about actual value. Averace tax (per 81,000 ).. $818 \cdot 00$
Tax vallation $1890 \ldots \ldots .82,623,207$ Tax valuation 1890
Population 1890 Population 1890.
Population 1895.
${ }^{*}$ Belfost owns 8500,000 of Beifast \& Moosehead Fallroad stock, of which 1,396 shares are preferred and 3,604 cotmmon.

BRUNSWICK.-John P. Winchell, Treasurer, This town is in Cumiberland County.
LOANS- When Duc. Sifw Re BosidsBernges Bowns-
48, M\&N, $81,500 \ldots . . . . * 500$ yearly
Towsy



INTEREST on the bridge bonds is payable in Brunswick and on the town hall, school and sewer bonds in Hoston.

BUCKSPORT.-W. A. Remiok, Clerk.
This town is in Hancock County.
LOANS- When Due.
REFUNDING RR. BoNDS- $\begin{aligned} & \text { Tax valuation } 1895 \ldots \ldots . . \$ 924,022 \\ & \text { Total tax (per } \$ 1,000 \text { ) } . . . . .22580\end{aligned}$
 Town debt 1896........... $\$ 133,900$ Population in 1880 was....... 3, 047 A eertain amount of the above bonds becomes due each year from July 1, 1896, to July 1, 1903, after which date the bonds are payable at the pleasure of the town until July 1, 1933.
INTEREST is payable at Boston, Mass., and at Bucksport.

CAIAIS.- $\begin{aligned} & \text { GEORGE A. MUROHIE, Mayor. } \\ & \text { GEORGE DOWNES, Ti easurer. }\end{aligned}$
This eity is in Washington County.

| LOANS- When Due. | Floating debt............... $\$ 21,000$ |
| :--- | :--- | :--- |
| Total debt.............. |  |

 LoaNs of 1883 , '90 \& '91- $\quad$ Net debt Jan. 1, $1896 \ldots 121,156$ 48, F\&D, $9,000 \ldots . . . .$. Aug. 1,1900 Assessment about \& actual value $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 101,000 \ldots . . . . . . . . . .1911$ Tax rate in 95 (per \$1,000). $\$ 2000$ Optional after $1901 \quad$ Population in 1890 was...... 7, 290 4 s, J\&JJ, $\$ 10,000 \ldots . . J u l y$ 1, 1915 Population in 1880 was.......6, 173 Honded debtJan. 1, '96.. \$123,000 Popnlation 1896 (estim'd) ...7,500 INTEREST on the loans due in 1900 and 1911 is payable at the Globe National Bank of Boston ; other interest in Calais.

CAMDEN. - This town is in Knox County. Bonds tax free.



ELISWORTH.-Fllsworth is in Hancook County.

HALIOWELL.- $\left\{\begin{array}{l}\text { L. D. MERCHANT, Mayor. } \\ \text { C. K. TLDDEN, Treasurer. }\end{array}\right.$
Hallowell is in Kennebee County.
LOANS- When Due. |Total debt Jan. 1, 1896.. \$23,000 4. M\&N \&5,000,......Nov. 1, 1903 ( $\$ 1,000$ due yearly) to Nov, 1,1907 RiEw UNDING 1893 -
4s, MdeN, \$15,000.Nov., 1908 to "22

The elty owns property valued at $\$ 50,000$.
INTEREST on the 4 per cent school bonds and refunding bonds is payable in Boston and Hallowell ; on all others in Hallowell.

## houlton.-Thomas P. Putnam, Treasurer.

This town is in Aroostook County.
LOANS- When Due. Sinking fund............... 815,500 45, J\& D , $\$ 10,000 \ldots$....Deo, 15, 1910 Net debt Jan., 1896....... 42,500 Sublect to call it any tim, 1910 Total debt Jan. 1, 1898 , 58,000 Ponded debt Jan. 1, 1896. 40,000 Eloating debt.................. 18,000
Total debt.................. 58,000 Assesam't abo $1895 \ldots . .2,270,454$ Assessm't abo't 75 p.c.actual value, Pax rate (per 1,000 ).......... 22.20 Population 1896 (estimated). 5,000 LEWISTON.-Lewiston is in Androscogein County.


| LOANS- <br> When Due. | WATER BONDS- <br> $58, \Delta \& 0, \$ 100,000 \ldots$. A pr. 1, 1897 |
| :---: | :---: |
| ¢, Jic. . $\$ 185,000 \ldots$ July 1, 1901 | 5s, Ad.0, 174,000.... A pr. 1, 1907 |
| JdaJ, 51,000 ...July 1, 1899 | 56, A \& ${ }^{\text {c }}$, 200,000 ... A Mr. 1, 1917 |
| J\&J, 100,000...Jan. 1, 1918 | Total debt 1895.........81, 172,250 |
| REPPUNDING Bondes- | Tax valuation 1895.....12,321,895 |
| 4s, JkJ, $\$ 80,000 \ldots . . .5$ July 1, 1924 | Assesam't abt. 85 p. c. actual value. |
| Rumbond AID Boxds- | Tax rate (per 81,000 ) ........ 21.00 |
| 48, J\&JJ, \$100,000 ............... 1918 | Population in 1890 was.....21,701 |
| 48, Jdd, 100,000 ............. 1923 | Population '95 (estimated) -28,000 |
| INTEREST is payable in Bosto | at the National Bank of Commerce. |
| ne city prop | 18 |
| rn | the amount of $\$ 225,000$, and the |
|  | m |

## norw Ay.-Stephen B. Cumuinges, Treasurer.

 This town is in Oxford County. LOANS- BONDS- When Due, $4{ }^{1 g s}$, J\&J. $812,000 \ldots \ldots$schoor
$4 \mathrm{~B}, ~ F \& A, \$ 5,500$, part yearly after
1899
Interest payableat NorwayNat.Bk. Tax raluation $1895 \cdots \cdots 18,018,021$ Tax rate (per $\$ 1,000$ ) $1895 . \$ 20 \cdot 00$ Population in 1890 was......2,665 1899 Popilation in 1880 was.......2,519

## OLD TOWN.- $\left\{\begin{array}{l}\text { HERBERT GRAY, Mayor. Clark. } \\ \text { A. OTIS WOODMAN, Oity Clat }\end{array}\right.$

Old Town is in Penobscot County.
Bonded debt Mar. 1, ${ }^{1} 95$. $\$ 39.950$ (Total valuation 1895 ... $\$ 1,335,127$ Total debt Mar 1, 1895. 61,453 Population in 1890 was ........528.312 Tax valuation, real......1,221,500 Population in 1880 was........ 3,395 Tax valuation, persoral. 113,627

PORTLAND.-\{ $\begin{aligned} & \text { JAMES P. BAXTER, Mayor. } \\ & \text { GBORGE }\end{aligned}$
Portland is in Cumberland County.
Of the debt of this elty about one-half was ineurred on account of the Portland \& Oqdensburg RR., whose stock the eity holds to the amount of $\$ 2,356,110$. The railroad is leased for 999 years to the Maine Centra RR. Company at 2 per cent on stock, payable quarterly. This rental alds the eity considerably in meeting its interest charge. The city's debt in detail is as follows :
 Portland \＆Rochester RR． Refunding 1895

.48 g

When Prineipal．－Outstand＇g When Due Outstand＇g

Mch．1，1913 $\$ 75,000$ | Mch．1， | 1913 |
| :--- | :--- |
| July | 1912 |
| 1912 | 727,000 |
| July | 1,1902 |

64,000
$\mathrm{~g} 48,000$
7，500
$1,200,000$
40,500
40,500
40,500
40,500
416,000
100000
416,000
13,550
13
INTEREST on all the issues except the registered bonds is pay－ able in Boston at the National Bank of Redemption and at the Mer chants＇National Bank in Portland．
TOTAL DEBT，SINKING FUND，ETC．－The subjoined statement shows Portland＇s total bonded debt and the sinking fund held by the city against the same on each of the dates mentioned．

Total debt． $\begin{array}{ll}\text { Feb．1，＇96．} & \text { Feb．1，＇95．} \\ \$ 2,724,550 & \$ 2,779,050\end{array}$ Sinking fun
and other assets
Net debt．
$\qquad$
The city has no water debt and no floating debt
The sinking fund receives yearly not less than one per cent of the net lebt．
AVAILABLE ASSETS．－The city＇s available assets consist of its sinking fund，$\$ 53,135$ ；gas company stock，$\$ 170,000$ ；Portland \＆Og． densburg Railway stock，$\$ 1,178,055$ ：and sum due from building loan commissioners，\＄14，803 72.
DEBT LIMITATION．－The city＇s gross debt is limited by law to 5 per cent of valuation．
ASSESSED VALUATION．－The city＇s assessed valuation（about 80 per cent of cash value）and the tax rate for a series of years have been as follows：

|  | Real | Personal | Total | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years． | Estate． | Property． | aluation． | per $\$ 1,000$. |
| 1895 | \＄24，974，900 | \＄12，232，125 | \＄37，207，025 | \＄20．00 |
| 1894 | 24，520，600 | 12，026，660 | 36，547，260 | $20 \cdot 00$ |
| 1893 | 24，411，300 | 12，412，690 | 36，823，990 | $20 \cdot 50$ |
| 1892 | 24，299，000 | 12，643，450 | 36，942，450 | 19：50 |
| 1891 | 23，494，600 | 13，088，695 | 36，583，295 | $19 \cdot 50$ |
| 1890 | 23，184，400 | 12，427，590 | 35，611，990 | $19 \cdot 70$ |
| 1889 | 22，711，000 | 11，909，335 | 34，620，335 | 20.00 |
| 1888 | 22，12¢，000 | 11，952，405 | 32，702，405 | 20.00 |

POPULATION．－In 1890 population was 36,425 ；in 1880 it was 33,810 ；in 1870 it was $31,413$.

ROCKLAND．－$\left\{\begin{array}{l}\text { JOHN LOVEJOY，Mayor } \\ \text { E．A．JONES，Treasurer }\end{array}\right.$
This city is in Knox County．Bonds of this city are not taxed．Bonds will hereafter be issued for refunding only
$\begin{gathered}\text { Optional at any time．} \\
\text { 21，}\end{gathered}$
$31_{2} 8, J \& J, \quad \$ 28,600 \ldots . . J u l y$ i， 1898 6s，F\＆A，$\$ 35,100$ ．．．．Feb． 1,1902
$31_{28}, \mathrm{~J} \& J, \quad 27,600 . . . J u l y$ 1， 1901 Interest is payable in Rockland．
$3^{128}$, J\＆J， $12,200 \ldots$ ．．．July 1， 1904 Total resources．．．．．．．．．．． 370,189
$\mathbf{3 1}_{28,}$ ，J\＆J，$\quad 14,400 \ldots .$. July 1， 1905 Tax valuation $1895 . . .4$ ． $4,802,171$

| $31_{2} 8, ~ J \& J$, | $24,100 \ldots . . J u l y ~ 1,1906$ | Tax rate（per $\$ 1,000$ ）．．．． $22 \cdot 00$ |
| :--- | :--- | :--- |
| $31_{2 s}, ~ J \& J$, | $12,800 \ldots . . J u l y$ | 1,1907 |

$\begin{array}{ll}31_{2 S}, J \& J, & 12,800 \ldots J u l y ~ 1, ~ \\
31_{2 S}, J \& J, & 28,000 \ldots J u l y \\
1,1908 & \text { Assess＇t less than actual value．} \\
\text { Tax valnation } 1886 \ldots . .3,788,780\end{array}$
$31_{25}, J \& J, \quad 21,500 \ldots . . J u l y$ 1， 1909 Population in 1890 was．．．．．．．8，174
AVAILABLE ASSETS．－The city＇s total assets，as given above，in
clude Penobscot Shore Line Railroad 1st mortgage 4 per cent bonds
due August，1921，to the amount of $\$ 400,000$ ．
SACO．－$\left\{\begin{array}{l}\text { FRANK FOSS，Mayor } \\
\text { GEORGE F OWEN }\end{array}\right.$
This city is in York County．The bonds of this city are not taxed．
LOANS－
When rue．SIDEWALK BONDS－
$\begin{aligned} & \text { GENERAL Expenise－} \\
& 4 \text { ，J\＆J，} \$ 16,000 \ldots . . . . .\end{aligned}$
4s，J\＆J，$\$ 16,000 \ldots \ldots$.
$\begin{aligned} & 4 \mathrm{~s}, \mathrm{~J} \& J, \$ 25,000 \\
& 4 \mathrm{~s}, \mathrm{~J} \& J, \\
& 30,000\end{aligned}$
SEWER BONDS－
4s，J\＆J，$\$ 20,000$
$\begin{aligned} & \text { SIDEWALK } 080 \text { ．} \\
& \text { In\＆S，} \$ 5,000 \ldots \ldots . . . . . . . \\
& \text { Interest is paid in Boston．}\end{aligned}$
$\begin{aligned} & \text { Interest is paid in Boston．} \\
& \text { Total debt Feb．} 1,1895 \text { ．．\＄113，447 }\end{aligned}$
Tax valuation 1895 ．．．．．．3，946，562
Tax rate（per $\$ 1,000$ ）．．．．．．．．$\$ 20 \cdot 00$

| 1900 | Population in 1890 was．．．．．．6，675 |
| :---: | :--- |
| 1909 | Population in 1896 （est．）$\ldots .6,500$ |

THOMASTON．－This town is in Knox County．
$\qquad$ When Due．
LOANS－ 4 s ，J\＆J，$\$ 120,600$ Interest is payable in Boston and
Total debt 1896 $\qquad$ ．．$\$ 120,600$

Net debt Jan．1，1896．．．．\＄28，600 Tax valuation 1895．．．．．． $1,473,209$ Tax valuation $1886 \ldots . . .1,849,389$ Population in 1890 was．．．．．．3，009 Population in 1880 was．．．．．．．．3，3，017

## WASHingTON CO．－Austin Harris，Co．

 Treasurer．County seats are Mathias and Calais．The county has voted $\$ 500,000$ in aid of the Washington County Railroad，and the first county bonds for this purpose were issued in February， 1896.

LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1895 \ldots \$ 10,943,283 \\ & \text { Population in }\end{aligned}\right.$

 | 48，J dJ， |
| :--- | :--- | :--- |
| Total debt Feb．，1896．．． | INTEREST on the bonds is payable at the Boylston National Bank of Boston．

## ADDITIONAL STATEIMENTS

In the table following we give statistics regarding all minor civil divisions in the State of Maine which have an indebtedness of over $\$ 10,000$
reports．


# New Hampshire． 

DEBT，RESOURCES，ETc．

Admitted as a State－－One of Original Thirteen
Total area of State（square miles）
State Capital
－－－－－－Concord
Governor（term expires 1st Wed．Jan．，1897），Charles A．Busie Secretary of State（term expires＊Jan．，＇97）－Ezra S．Stearns Treasurer（term expires＊Jan．，＇97）－－Solon A．Carter
Legislature meets biennially in odd years on the first Wednes day in January，and length of session is not limited．

HISTORY OF DEBT．－New Hampshire＇s debt history is very brief． This state has always been extremely conservative，and no bonds were issued until after the breaking out of the Civil War．In 1866 New Hampshire reported her funded indebtedness at $\$ 4,169,818$ ，con－ tracted exclusively for war purposes．June 1，1869，the total out standing was $\$ 3,213,962$ 22，against which the Treasurer reported an asset of $\$ 77,082$ 89．The situation of the State debt now is as below

rust funds．．．．．．．．．．．．．．．．． 4 \＆

Of the trust funds $\$ 80,000$ bear 6 per cent interest and $\$ 550$ ， 39946 bear 4 per cent interest，no interest being paid on the remaining \＄1，692 68.
PAR VALUE OF BONDS．－The bonds of this State are in $\$ 500$ and $\$ 1,000$ pieces．
INTEREST is payable at the Commonwealth Bank of Boston and at State Treasurer＇s office
TOTAL DEBT．－The subjoined statement shows New Hampshire＇s total debt on the first of June of each of the last four years．
$\begin{array}{llllll} & 1896 . & 1895 . & 1894 . & 1893 . & \\ \text { Total funded debt．} . . \$ 1,744,300 & \$ 1,894,300 & \$ 2,036,042 & \$ 2,007,200\end{array}$ Trust funds．．．．．．．．．．．．．．．．．．．．．．．．．．632，092 $\quad 62,036,042 \quad \$ 2,007,200$
ASSESSED VALUATION．－The State＇s total assessed valuation has been as follows
Years．


1891.

259，191，770
222，106，281
DEBT LIMITATION．－There is no restriction in the Constitution
of New Hampshire upon the debt－making power of the people through
the＂General Court，＂except the following，which is the last clause of Article 5 of Part Second of that instrument．
Prooided，That the General Court shall not anthorize any town to
lann or five its money or credit directly or indirectly for the ber loan or give its money or credit directly or indirectly for the benefit of any corporation having for its object a dividend of profits or in any way aid the same by
The above is an amendment to the Constitution，which was ratifled in 1877．The amendment would appear to be intended as a complete estoppel to municipal loaning of money or credit to railroad and indus－ trial corporations．It is to be noticed，however，that by its terms the restriction does not specifically mention＂cities，＂the words being ＂any town．＂
POPULATION OF STATE．－since 1800 the total population has been as follows．


In 1870－80 increase was 28,691 ，or $9-01$ per cent，and in 1880－90，29．－ 539，or 8.51 per cent．For earlier population figures see Statb AND City Supplement of April，1895，page 13.
SAVINGS BANKS＇INVESTMENTS－PRIVILEGES AND RE－ STRICTIONS．－The laws in this state relating to savings banks in－ vestments were remodeled by the Legislature of 1895．The act referred to was approved on March 29，1895，and went into effeet on July 1 of the same year．It is as follows：
AN ACT to regulate the investments of savings banks．
Be tt enacted by the Senate and House of Representatives in General Court consened：
Keetion 1．On and after July 1，1895，savings banks shall make in－ vestruents of their funds in the following clases of securities only：
1st．In notes secured by first mortgage on real estate situated in New Hampshire．
2d．In notes secured by first mortgages of real estate situated out－ elde of New Hampshire，which at the time is improved，ocoupled and productive；but not exceeding 25 per cent of the deposits alall be so invested．
3d．In notes secured by collateral in which the bank is at liberty to tavest，of at least equal value；but the amount of any one class of se－ curities so taken as collateral，added to that which the bank may own at the time，shall not exceed the total limit of that class of seenrities； and not exceeding 25 per cent of the deposits shall be so neested
4th．In notes secured by collateral of securities which are listed on the stock exchanges of Boston and Now York，the Histed price of whieh shall at all times be at least ten per ceat in excess of the face of the note；but not exceeding fifteen per cent of the amount of the deposits shall be so invested．
5th．In notes of fndividuals or corporations，with one or more fn－ dorsers，but aot execeding five per cent of the amount of its deposita to any one person or corporation，and not exceeding twenty per cent of the deposits shall be so invested，and not exceeding ten per cent of the deposita shall be invested in notes of individuals or corporations resident outelde of the New England States．
6 th．In the public funds of the United 8tates or those for which the faith of the United states is pledged to provide for the payment of the interest and principal，Including the bonds of the District of Columbia．
7th．In the bonds or notes of this State，or of any county，elty，town， precinet or district of this State．
8 th．In the authorized bouds，or interest－bearing obligations，of any other New England State，or of the States of New York，New Jersey， Pennsylvanta，Delaware，Maryland，Ohto，Inđlana，Iminols，Kentucky， Missourl，Michlgan，Wlsconsin，Minnesota，Iowa，Kansas，Nebraska， North Dakota，South Dakots，Coloraio，Callfornia，Oregon，Montana， Wyoming and Washington，of the territories of Utah and New Mexico； but not execeding twanty－flve per cent of the deposita shall be so in－ vested．

9th．In the authorized bonds，or fntereat－bearing obligations of any county，cilty，town，sehool distriet，or other munielpal corporation of any of the foregoing States whose net indebtednessa does not exceed 5 per cent of the last preceding valuation of the property thereln for taxa－ tion，not fasued in ald of rallroads，peorided，hoveeer，that the bonds or notes of any county of less than 10,000 inhabitants，or of any city， town or other municipal corporation of less thas 5,000 inhabitants，or of any school district of less than 1,000 inhabitants，or of any of the forezolng States or Terri orles west of the Misatsstppt River except Minnesota shall not be authorized investments；and in the authorized bonds or interent－bearing obligations of any eity of 100,000 inhabi－ tants of any of the foregoing States whose net indebtedness does not exceed 7 per cent of the last preceding valuation of the property therein for taxation；but not exceeding 20 per cent of the deposits shall be so invested．
The term＂net indebtedness＂shall be construed to denote the in－ debtedness of any elty or town，omitting debt created for supplying the inhabitanta with water，and dedueting the amount of sinking funds avaliable for the payment of municipal tndebtedness．

10th．In the bonds of any railroad company fncorporated under the authority of any of the New England 8tates whose road is located wholly or in part in the same，and which is in possession of and operat ing the own road，and has earned and patd regular dividends for the two years next preceding such frveatment；or in the bonds guaranteed or asaumed by anel railroad company，or of any railroad company so incorporated whose roal is thus located；＇or in the bonds or notes of any railroad company incorporated under the laws of this 8tate；but not exceeding twenty－ive per cent of the deposits shall be so invested． 11th．In the bonds of any rallroad fncorporated under the authority of any State outaide of New England which is in possession of and operating its own road，and has earned and paid regular dividenda of not lesa than four per cent per anmmon on its capital stock for the five years next preceding such investment ；provided said capital stock on which it paya dividends equals in amount one－third of the entire bonded indebtedness of ald road，or in the bonds of any corporation
guaranteed or assumed by said railroad；but not exceeding twenty per cent of the deposits shall be so invested．Street railroads shal not be considered railroads within the meaning of this and the last preceding section．
12th．In the bonds of corporations of this State whose net indebted－ ness at the time of such investment does not exceed its capital stock actually paid in and remaining unimpaired，but not exceding tive per cent of the deposits shall be so invested．
13th．In the bonds of street railway corporations located wholly or in part in eities of 50,000 inhabitants or more，situated outside of New Hampshire，whose net indebtedness at the time of such investment does not exceed its capital stock actually paid in and remaining unim－ paired；provided，such corporation has earned and paid regular divi－ dends on its capital stock for five years next preceding such invest－ ment，but not exceeding five per cent of the deposits shall be so in－ vested．
14th．In the capital stoek of any bank or trust company incorporated under the laws and doing business within this State，but the amount of such stock held by any savings bank as an investment and as col－ lateral for loans shall not exceed one－tenth of the total capital stock of such bank or trust company；and not exceeding ten per cent of the deposits shall be so invested．
15th．In the stoek of any national bank in the New England States and in the State of New York；but the amount of such stock held by any savings bank as an investment and as collateral for loans shall not exceed one－tenth of the total capital stock of such national bank，and not exceeding ten per cent．of the deposits shall be so in－ vested．
16 th：In the stock of any raflroad corporation，exclusive of street railways，situated in whole or in part in New England，New York， Pennsylvanla，Ohlo，Iudiana，Michigan，and Illinois，that has earned and pald regular dividends of at least four per cent for five years pre－ vions to such investment；but not exceeding ten per cent of its deposits shall be so invested．
17 th ．In the stock of any manufacturing company in the New Eng－ land States that has earned and paid regular dividends for five years previous to such investment，and whose net indebtedness does not exceed the amount of its capital stoek fully paid in；but not exceeding ten per cent of the deposits shall be so invested．
18th．Any savings bank may purchase and hold land and buildings suitable and actually used by it in part for its banking－rooms，the total cost of which shall not exceed 10 per cent of its deposits．
19th．Any savings bank may hold and lease real estate acquired by foreclosure of mortgages owned by the bank，but all taxes，foreclosure expenses and cost of maintenance shall be paid out of the income of the bank．
20th．Deposits of cash on call or subject to eheek shall be made in some authorized banking or trust company incorporated under the laws of this State or the Commonwealth of Massachusetts，or in some national bank located in the New England States or in the City of New York．
Section 2．Whenever any person shall at the same time hold an office In both a national bank and a savings bank he shall give bond in double the amount required by existing law．

Cities，Counties and Towns
IN THE
STATE OF NEW HAMPSHIRE．

Nots．－For debts of minor civil divisions not found among the slate ments given belore，see page 15.

## BELKNAP CO．－M．M．Robertson，Treasurer．

## County seat is Tilton．

LOANS－When Due．｜Float＇g debt（last returns）$\$ 34,000$ COURT Housp Bonds $1893-1913$ 4s，J\＆J， $830,000, \ldots .$. July 1,1913 the Republic，Boston，Mass． Total debt．．．．．．．．．．．．．．． 64,000 Assessed valuation 9 ；．，． $8,500,000$ Assessment abont ${ }^{1 / 3}$ actual value．
Population in 1890 was．．．．．20，321

## CARROLL CO．－J．Frank Farnham，Treas＇r．

 County seat is Ossipee．LOANS－When Due．$\left.\right|_{\text {Total debt Jan，1，1896．．}} ^{\text {Cousty Boxds－}}$（5，333 4s，Md\＆8，\＄25．000＿．．．．Mar．1， 1906 Subject to call after 1896. Interest la payable at County Treas． ury or ih Boston． Net debt Jan．， 1896
Tax rate per $\$ 1,000$ ．
Tax rate per \＄1，000．．．．
25，127

## CLAREMONT．－J．M．Whipple，Jr．，Treasurer．

This town is in Sullivan County．

INTEREST is payable at Claremont，or at the National Bank of Redemption，Boston．

## CONCORD．－$\left\{\begin{array}{l}\text { HENRY ROBINson，Mayor．} \\ \text { J．A．COCHRAN，City Clerk．}\end{array}\right.$

Concord is the capital of the State and the county seat of Merrimac County．Its water works more than take care of the interest on the water bonds．

LOANS-
BRIDGE Bonds $48, \mathrm{~J} \& J, \$ \$ 20,000$. July 1, '04 to '07 Memorlal Arch Boxds.
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000$. July, 97 to 1900

PUBLIC ROAD BONDS-
$3 L_{28}$ I\&D $\$ 25,000$
3 Les, J\&D, $\$ 25,000 \ldots$ June 1,1914
SEWER BONDS

 48, M\&N , $\$ 40,000 \ldots$ Nov. 1,1896 (\$10,000 due y'rly) to Nov, 1,1899

$\qquad$ * Exempt from taxation when owned by residents of Concord.

+ Coupon bonds.
+ Coupon bonds.
EXPLANATORY OF BONDS.-The Penacook sewer bonds were 1ssued on the city's credit for the Penacook sewer district, the interest and principal being payable from a special tax on that district. The sohool distriot bonds were issued under a special act of the State Leglslature. The school districts have by their votes and by their agents bound themselves to repay the city all sums expended on account of the principal or interest of these bonds.

INTEREST is paid at city treasury and at the National Revere Bank in Boston.

TOTAL DEBT.-Concord's total indebtedness over available assets on January 1, 1895, was $\$ 973,479$; on January 1, 1894, was \$9 1,775. On January 1,1890 , the total debt was $\$ 693,878$.

CITY PROPERTY.-The city values its buildings and other property at $\$ 200,985$, and besides this has water works valued at $\$ 813,000$ which are the property of the "precinct."

ASSESSED VALUATION.-The city's assessed valuation and tax rate have been as follows:

|  | Total Assessed Valuation. |  | Rate of Tax per $\$ 1.000$ |
| :---: | :---: | :---: | :---: |
| $\begin{aligned} & \text { Years. } \\ & 1894 . \end{aligned}$ | . \$11,189,294 | $\$ 222,110$ | $\text { per } \$ 1,000$ |
| 1893. | 10,890,960 | 204,585 | 18.80 |
| 1890 | 10,243,857 | 176,081 | 12.00 |
| 1889 | 10,048,556 | 184,963 | $12 \cdot 50$ |
| 1888 | 9,984,120 | 165,090 |  |
| 1880. | 10,150,586 | 172,831 |  |

POPULATION.-In 1890 population was 17,004 ; in 1880 it was 18.843; in 1870 it was 12,241 .

DQVER.-\{ $\begin{aligned} & \text { WM. F. NASON, Mayor. } \\ & \text { B. FRANK NEALLEY, }\end{aligned}$
Dover is the county seat of Strafford County.


TOTAL DEBT. - The city's total debt and sinking funds have been as follows on the dates named:
Total debt (including water debt)...\$710,800 $\begin{gathered}\text { Jan. } \\ \text { Sinking } \\ \$ 750,300\end{gathered}$ Sinking funds. .......................... $33,000 \quad \$ 750,300 \quad \$ 711,500$
$\begin{aligned} & \text { Net debt....................... } \$ 677,800 \\ & \$ 717,300 \$ 678,500 \\ & \$ 3,500\end{aligned}$
Water debt (included above)
Floating debt (included above)
60,000
$\begin{array}{lr}86,000 & 35,000\end{array}$
The sinking fund consists of 330 shares of Portsmouth \& Dover Railroad stock, and the city has other assets, including water-works, to the value of $\$ 416,384$.
ASSESSED VALUATION (about 90 p. c. of actual value) and tax rate have been as follows:


POPULATION.-Population in 1890 was 12,790; in 1880 was 11, 687; in 1870 was 9,294 . Population 1896 (estimated), 13,000.

EXETER.-E. S. Thyng, Town Tieasurer.
Exeter is in Rockingham County.
Bonded debt Feb. 15,'96. $\$ 87,000$ Tax valuation, personal. $\$ 720,679$ $\begin{array}{lr}\text { Town has no water debt. } & 2,500 \text { Total valuation 1895....3,050,469 } \\ \text { Floating debtt...... }\end{array}$ $\begin{array}{lrl}\text { Floating debt..... } & 2,500 & \text { Assessment about } 23 \text { actual value. } \\ \text { Total debt Feb. } 15,96 . & 89,500 & \text { Total tax (per } \$ 1.000 \text { ) }\end{array}$

The bonds all bear interest at the rate of 4 per cent, and are issued for street improvement, library and refunding purposes. They are nearly all held by local investors.

TAX FREE.-The town's bonds are exempt from taxation if owned by residents.

FARMINGTON.-This town is in Strafford County.
Total debt (last returns)... \$66,274 |Tax valuation 1894..... \$1,276,594


FR ANKLIN.- $\left\{\begin{array}{l}\text { FRANK N. PARSONS, Mayor. } \\ \text { FRANK PROCTOR, Treasurer }\end{array}\right.$
Franklin is in Merrimack County
LOANS- When Due. |Total debt Jan. 1, '96.. \$171,449
 4s, F\&A., 30,000....Aug. 1, 1917 4s, A\&O, $\$ 80,000 . . .{ }^{\text {W Apr }}$. 1,1916 Subject to call after Apr. 1, 1901 4 s , A\&O, $\$ 12,000 \ldots$ Apr. 1, 1901 Assessment about $3_{4}$ actual value. Population in 1890 was......4,085 NTEREST payable at First Nat Bank, Boston or Treasurer's office

## HILLSBORO CO.-Frank <br> C. Livingston

Treasurer
Councy seat is Manchester.

LOANS- When Due. |Bonded debt Jan., 1896. \$272.000 | FUNDING BoNDS 1894- |
| :--- |
| \&, J \&J, $\$ 117,000 \ldots . . J a n . ~ 1, ~$ | s, J\&J, \$117,000.....Jan. 1, 191 Optional after Jan.

REFUNDING BondsREFUNDING BOND.
4 s , Sept., $\$ 35,000 .$. BUELDING BONDS-

Sept. 1910 Floating debt Jan.,'96. 29,505 Total debt Jan., 1896.. 301,505 Assets (cast)............. 48,659 Net debt Jan., 1896.... 252,846 Tax valuation $1895 \ldots . .57,379,216$ 15 Population in 1890 was.....93,247

KEENE_\{ GEORGE M, MCDUFFEE, Mayor.
This is the county seat of Cheshire County.
LOANS- When Due. WATER
RAILROAD AID BONDS
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 120,000 \ldots$ July 1,1896 $(\$ 15,000$ yearly) to July 1,1903
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 10,000, \ldots . . J u l y$
1,1904 SEWER BONDS-
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 60,000 \ldots .$. July 1, 1905 (\$15,000 yearly) to July 1, 1908

$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 10,000 . . . \mathrm{July}^{1,} 1909$ |  | ( $\$ 10,000$ yearly) to Jan. 1,1913 |
| :--- | ---: | ---: | :--- | INTEREST on all issues is payable at the City Treasury, and on the water 4 per cents also in Boston.

TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined state ment shows Keene's total municipal debt and the sinking funds held by the city against the same on the first of Jan. for four years.
Total bonded debt
$\begin{array}{ccc}1896 . & 1895 . & 1894 . \\ \$ 327,000 & \$ 342,100 & \$ 357,100\end{array}$
1893. Sinking funds
$\begin{aligned} & \text { Net debt on January 1... } \$ 277,018 \$ 293,393 \\ & \$ 307,625 \$ 314,946 \\ & \$ 132,500\end{aligned}$ The sinking fund has received yearly about $\$ 10,000$
CITY PROPERTY. -The city owns its water works, valued on January 1, 1895, at $\$ 200,000$, and other property to the amount of $\$ 90,640$. Water works are more than self supporting. The railroad loans were a gratuity to the Manchester \& Keene RR., and are not offset by any railroad securities in the hands of the city.

ASSESSED VALUATION.-The city's assessed valuation and tax rate have been as follows:

|  | Total | Rate of Tax |  | Total | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Years. | Valuation. | per $\$ 1,000$. | Years. | Valuation. | per $\$ 1,000$. |
| 1895 | .\$6,223,142 | \$11.50 | 1890 | \$6.117,404 | \$13.00 |
| 1894 | 6,280,468 | 12.50 | 1889 | 6,096,732 | $12 \cdot 00$ |
| 1893 | 6,259,608 | 12.50 | 1888 | 6,089,996 | $12 \cdot 00$ |
| 1892 | 6,156,366 | $12 \cdot 50$ | 1880 | 5,757,752 |  |
| 1891 | 6,051,111 | 12.50 | 1875 | 4,676,117 |  |

In addition to the tax rate as above given there was in 1895 in the Union School District a tax of $\$ 1 \cdot 15$ and in the City School District a tax of $\$ 1 \cdot 00$ per $\$ 1,000$.
POPULATION.-In 1890 population was 7,446 ; in 1880 it was 6,874 ; in 1870 it was $5,971$.

## LACONIA.-S. B. Smith, Mayor.

## Laconia is in Belknap County.

LOANS-
When Due
SEWER BONDS-
Sewer and Funding Bonds-
4s, A\&O, $\$ 147,000$.
Interest payable at Boston. Bonded debt Feb. 16, '96. $\$ 226,000$
Floating debt.

## MANCHESTER.

 nty seats of Hillsborough County.LOANS- Thiterest- AND PURPOSE. P.Ct. Payable. When Principal. Outstand'g. Bridge, 1881 Cemetery
Cit
Improvement bonds 1885 $\begin{array}{ccc}\text { Improvement bonds } & 1893 \\ \text { do } & \text { do } & 1894 \\ \text { do } & \text { do } & 1895\end{array}$ 4 J \& J July 1, 1911 $\$ 60,000$ 36,250
50,000 School bonds......... 1895
( $\$ 10,000$
Total debt.
.. \$237,540
A vailable assets........ 17,725
Net debt Feb. 16, 1896. 219,815 Tax valuation 1894......4,741,722 Tot'l tax rate ( $\mathbf{p} \cdot \mathbf{r} \$ 1,000$ ) $\$ 18 \cdot 70$ Population in 1890 was.......6,143 Population in 1880 was.......3,3,790
Population in 1896 - Por
do 1872.
do $1893 \ldots$................
do 1890
do 1892.

$\begin{array}{lllll}\text { do } 1895 \ldots \ldots . . . . . . . . . . . . . . . . ~ & 4 & \text { J \& J J Jul. } 1,1914 & 50,000 \\ \text { d } & 1915 & 100,000\end{array}$
PAR VALUE.-The city's bonds are for $\$ 100, \$ 500$ and $\$ 1,000$. They are mostly of the denomination of $\$ 1,000$ each.
INTEREST on bridge and water bonds of 1872 is payable at Treasurer's oftice, Manchester; on all other issues at Suffolk Bank, Boston. TOTAL DEBT.-The subjoined statement shows Manchester's total municipal debt, including the water debt, on the dates named.

Jan. 1,'96. Jan. 1,'95. Jan. 1,'94. Jan.1,'93.

| Waterdebt (included above) | 900,000 | 850,000 |
| :--- | :--- | :--- |
| $800,000 \quad 600,000$ |  |  |

\begin{abstract}
In addition to the bonded debt the eity had on January 1,1896 ，a floating debt of $\$ 100,000$ ．The sinking fund on January 1,1896 ， amounted to $\$ 66,000$ ．

CITY PROPERTY．－The water－works on January 1，1895，at a low estimate，were said to be worth $\$ 1,500,000$ ．The city owned other property to the extent of $\$ 1,228,000$ ，consisting of school－houses， Court House，City Hall building，engine－houses，City Library building， ete．，and not including cemeteries and parks，valued at $\$ 845,000$ ．
The income from water rents in 1895 was $\$ 118,37450$ ；cash on hand January $1,1895, \$ 18,83152$ ；amount recelved for bonds sold （high service），$\$ 50,000$ ；total，$\$ 187,20602$ ；paid for repairs and oper－ ating expenses，$\$ 101,86601$ ；interest on water bonds，$\$ 42,620$ ；bal－ ance unexpended，$\$ 42,720$ ．
VALUATION，TOTAL DEBT，ETC．－The assessed valuation（about 70 per cent of cash value）and the tax rate have been as follows in the years named below：


POPULATION．－In 1890 population was 44，126；in 1880 it was 32,630 ；ln 1870 it was 23,536 ．The estimated population in 1895 was 5 5,126 ．

## MEREDITH FIRE DIST．－A．S．OLoveh，Sec

## Meredith is in Belknap County．

LOANS WATER BOxDs 1893－When Dhe．
Hos，J\＆J， 840,000 ．July． 1923 － 26
Literest is payable in Bostom．
Tax valuati in $1895 . \ldots \ldots$. ．$\$ 253,000$ Assessmont abo t $1_{2}$ motual value． Tax rate（per $\$ 1,000$ ）．．．．．．．．$\$ 12 \cdot 50$
Population 1895 （abont） Population 1895 （about）．．．．．．1，000

## MERRIMACK CO．－F．P．KblLor，Treasurer．

 County reat Is Concord．LOANS－When Due．
FUSDING BoNDS－Wet． 1,1895
58, A \＆ $0, ~ \$ 18,000 \ldots \ldots$. Oct． $1, \frac{1895}{}$
$\$ 3,000$ due yearly to Oct． 1,1898
$(\$ 6,000$ due Yearly）to Oct．1， 1898
48, Ade0， $810,000,0 \mathrm{ct} 1,199$ to 1900
Floating debt．．．．．．．．．．．．$\$ 30,000$
Total debt Jan．1， $1896 . \quad 64,000$
Tax valuation 1894．．．．25，973，063
Tax rate（per $\$ 1.000$ ）．
Population 1896 （eat．）．
Population 1890 was
$\begin{array}{r}1590 \\ .50,000 \\ \hline 19,435\end{array}$
Interest payable at Concord．
Population 1890 was．

## MILFORD．－F．T．Sawyer，Treasurer

Thle town is in Hillaborough County．Bonds are exempt from taxa－ tion．


NASHUA．－$\left\{\begin{array}{l}\text { JOSEPR W．HOWARD，Mayor．} \\ \text { GEORGE F，8MHTH，City Clerk．}\end{array}\right.$
This city is in Hillsborough County．
LOANS－When Due
ENGENE Hovss－（gold）－ $4 h_{2}$ g．J\＆D，$\$ 15,000 g$ Jane 1， 1918 FUNDESG FLOATING DEBT－ 48，JdeD， $200,000 \ldots . . . .1911$ ， 1915


Floatisg Deat，School asd STREEK－
9，g．，JdD．$\$ 200,000$ ．．June 1，1913
 4n，F．kA， $85.000 \ldots . .$. Aug， 1,1899 48, F\＆A， $10,000 \ldots . .$. Aug． 1,1900
48, F\＆A， $10,000 \ldots .$. Aug． 1,1901

INTEREST on the funded floating debt bouds due from 1911 to 1915 is payable at the City Treasurer＇s office；on the school bailding bonds by Blake Bros．\＆Co．，Boston；on the funded floating debt bonds due 1901 at the City Treasurer＇s office，or at the First National Bank， Boston；on all others at the City Treasurer＇s office，or at the National Bank of the Commonwealth，Boston．
TOTAL DEBT．－The city＇s bonded debt on Jannary 1．1896，was $\$ 615,0 \mathrm{c} 0$ ；floating debt about $\$ 42,850$ ；total debt．$\$ 657,850$ ；sinking fund and cash and uncollected taxes，$\$ 79,989$ ；net debt，$\$ 577,861$ ．
ASSESSED VALUATION．－Total assessed valuation（which is about 75 per cent of actual walue），was in 1895 \＄13，098，497，agalnst $\$ 10$ ，－ 445,038 in 1890 ．Total tax per $\$ 1,000$ in 1895 was $824 \cdot 00$ ．
POPULATION in 1890 was 19,311 ；in 1880 was $13,397$.
NEWPORT，N．H．－E．C．Hitchcock，Town Clerk．
Semport is fin Sullivan County．

| Bonded debt Feb．15，＇95．$\$ 142,500$ |
| :--- |
| Floating debt |
| Fax yaluation $1891.55 . . . \$ 1,401,066$ | Total debt Feb．15，1895．156，056 $\left\lvert\, \begin{array}{ll}\text { Topulation in } 1890 \text { was．．．．．．．2，623 }\end{array}\right.$

## PENACOOK．－Willis G．Buxton，Treasurer．

 Penacook is in Merrimack County．
INT

## PORTSMOUTH．－

Portsmouth is one of the county seats of Rockingham Connty．The city issued $\$ 343,000$ bonds in aid of the Portsmouth \＆Dover RR．，and received in return stook of the par value of $\$ 344,000$ ．This stoek is now worth considerable more than its face value，and the city has wisely been selling it and applying the proceeds to the payment of the－railroad bouds．When all these bonds shall have been paid the city will still have on hand a considerable balance from the sale of the stock．

LOANS－ City bonds．．．．．．．．．．．．．． 1883 4 A \＆O \｛ Apr． 1896 to 1900$\} \quad 12,500$


INTEREST is payable in Boston and Portsmouth．
PAR VALUE．－Bonds are in $\$ 100, \$ 200, \$ 500$ and $\$ 1,000$ pieces； none registered．
TOTAL DEBT，ETc．－The city＇s total debt at the date of our last returns，including the water debt，was $\$ 668,500$ ；assets in treasury， $\$ 223,000$ ；water debt，$\$ 310,000$ ；net debt，$\$ 135,500$ ．The city owns， in addition to the water－works and the Ports．\＆Dover RR．stock above mentioned，real estate，including schools，ete．，which is valued at $\$ 178$ ， 200；personal property，（including fire department）valued at $\$ 45,165$ ．
ASSESSED VALUATION．－Assessed valuation in 1893 of real estate and personal preperty，was $\$ 7,833,490$ ；tax rate（per $\$ 1,000$ ）$\$ 18 \cdot 50$ ． Assessed valuation a real and personal property ln 1882，\＄6，100，364 tax rat $\$ 16 \cdot 30$ per $\$ 1,000$ ；in $1890, \$ 7,398,710$ ；tax rate，$\$ 18 \cdot 80$ ．
$\triangle P O P U L A T I O N$ ．－In 1890，9，827；in 1880，9，690；in 1870，9．211．
ROCHESTER－$\left\{\begin{array}{l}\text { S．D．FELKER，Mayor．} \\ \text { OHAS．W．BROWN，City }\end{array}\right.$
This eity is in Strafford County．Bonds are tax exemp Clerk．
LOANS－When dive．｜inking fund．．．．．．．．．．．
WATER BOsDS，1892．－Net deht Jan．1，1896．．

$\$ 13,000$ 4s，J\＆D，$\$ 200,000$ ．．．．June 1， 1922 Tax valuation 1895 ．．．．．．347，000 Interest is payable in Boston．｜Assessment sbout 2，actual value | Interest is payable in Boston． | Assessment about 2 actual value． |
| :--- | :--- |
| Bonded debt Jan．1， $96 \ldots \ldots 200,000$ | Total tax（per $\$ 1.000$ ）．．．．．$\$ 19 \cdot 20$ | Floating debt ．．．．．．．．．160，000 Potal tax（per 81.000 ）．．．．．．．819 20 Total debt．．．．．．．．．．．．．．．．．．．．．．．． 860,000 （ ${ }^{\text {Population in } 1880 \text { was．．．．．．．．．4，68，683 }}$

## ROCKINGHAM CO．－

County seats are Exeter and Portsmouth．

| LOANS－When duc． | Interest is payable in Boston． |
| :--- | :--- |
| CoUKT House Bonds， 1893. | Total debt Jan． $1895 . . . \$ 185,00$ | $4 \& . J \& J, \$ 40,000 \ldots . . . J u l y$ 1， 1918 Tax valuation $1894 \ldots . .25,423,919$ REFUNDING BONDS， 1893 ．County property 1895．．．274，10．



## SANDWICH．－W．G．Gannett，Treasurer．

Sandwich is in Carroll County．Bonds are not taxable．
LOANS－When Due．｜Tax valuation，real．．．．．．$\$ 336,646$ 3\％，Jan．1， $221,600 \ldots . . .1896$ to 1906 Total valuation 1895．．．．．446．08 Total debt $\mathrm{Feb}_{3}, 1896 \ldots . ., \$ 22,316$ Tax rate（per $\$ 1,000$ ）．．．．．． 22.50 Interest pald by Town Treasurer．

## STRAFFORD CO．－GEORGED．Noweli，Tra as．

County seat is Dover．
LOANS－
Bonds－ 48，J\＆D， $850,000 \ldots$ Dee． 1,1895 （ $\$ 10,000$ dte $\mathrm{r}^{\prime} \mathrm{rly}$ ）to Deec 1,1900 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, ~ 85,000 \ldots . .$. Dec． 1,1901 $4 \mathrm{H}, \mathrm{J} \& \mathrm{D}, 70,000 \mathrm{~g} . . .$. Dec． 1,1911
41 gs, A \＆O，$\$ 25,000$ ．．Oet． 19,1908 Bank of Redemption，Boston，Mass．

WHITEFIELD．－This village is in Coōs County
LOANS－When Due．

WATER BoNDs， 1894 － $\begin{aligned} & \text { Tax valuation } 1895 . . . . . . \$ 431,460 \\ & \text { Assessment about } L_{2} \text { actual value．}\end{aligned}$ | 43，J\＆J．$\& 60,000 . . . . J a n . ~ 1, ~$ | 1914 |
| :---: | :--- |
| Optional after Jan．1， 1899 | Population 1890 （Town）．．．．2，041 |
| Population 1880 （Town）．．．．1，828 |  | Total debt Jan．1，1896．．．$\$ 80,000 \left\lvert\, \begin{aligned} & \text { Population } 1880 \text {（Town）．．．．1，828 } \\ & \text { Populat＇n } 1895 \text {（Village）est．1，500 }\end{aligned}\right.$ INTEREST is payable at the Whitefield Bank \＆Trust Co．

## ADDITIONAL STATEMENTS

In the table below we give statisties regarding all minor eivi divisions in the state of New Hampshire whioh have reported an Indebtedness of over $\$ 10,000$ ，and which are not represented among the foregolog detailed reports，


semi-annually, at a rate of interest not exceeding seven per cent, to
aid such road. aid such road.
The only other general authority granted for the issue of bonds by municipal corporations in Vermont is that given for refunding outstanding bonds and notes. The Sections which grant this power are Sections 2769, 2775 and 2776, Chapter 132 of the Revised Statutes, Sections 2769 and 2776 are as follows:
SECTION 2769. A town which has outstanding and unpaid negotiable notes or bonds, issued to pay for stock subscribed to a railroad company, under any act of the general assembly, may issue other nego-
tiable notes or bonds to pay or retire such outstanding notes or bonds. SECTION 2,775. A town having outstanding and unpaid orders, notes, bonds or coupons, issued under any act of the Legislature, for the purpose of the erection of public buildings, or in aid of public improve-
ments, or for the payment of soldiers' bounties, may issue other ments, or for the payment of soldiers' bounties, may issue other
negotiable notes or bonds for the purpose of retiring the outstanding orders, notes, bonds and coupons, in the same manner that it may issue in aid of a railroad; and the powers, restrictions, duties and liabilities of the town and town officers in the matter shall be the same as is provided by law in the case of the refunding by a town of town bonds
issued in aid of a railroad; and the interest on such new notes or bonds issued in aid of a railroad; and the interest
shall be provided for in the same manner.

By Section 2776 municipal corporations other than towns have the same refunding powers granted them which are conferred upon towns by the two sections last above cited.
The only other section which we need quote is Section 2751 of Chapter 130, which names the objects for which towns may vote money. If money is appropriated for any other object, the Charter or a special statute must be looked to for the authority.
SECTION 2751.-Towns in town meetings may vote such sums of money as they judge necessary for the support of the poor; for laying common rights and interes
incidental town expenses.

POPULATION OF STATE.-According to the first census (1790) the population of Vermont was 85,425 , of which 44,756 were males, 40,398 were females and 271 free colored. The total in 1800 was 154,465 . Since that date each ten year aggregate is given below.

 In 1860-70 increase was 15,453, or 4.90 per cent; in 1870-80, 1,735 or 0.52 per cent; in 1880-90, 136 or 0.04 per cent.
SAVINGS BANKS INVESTMENTS-PRIVILEGES AND RE-STRICTIONS.-A single change with reference to savings banks investments was made in 1894. Important changes were made in 1892 in the provisions in force regulating and restricting the investment and loaning of the deposits. The whole enactment on the subject as the sections now stand is contained in the laws of 1884 amended in 1888, again amended in 1892 and further amended in 1894. In the year 1884 all previous legislation respecting savings banks was collated and revised in and by an act entitled "An Act relating to Savings Banks and Trust Companies" In 1888 and again in 1892 the more important sections relating to investments were amended. In 1894 only Section 26 was changed, which fixes the portion of the deposits a savings bank may put into a lot and building. In the following citations we have combined the legislation of the four years on the subject of investments, and therefore present the law in the particulars mentioned as it exists to-day.
The first section having reference to investments is Section 23, which treats of real estate mortgages. We need not cite the section in full. It authorlzes the investment of 70 p.e. of the assets in such mortgages, onesixth at least of which "shall be upon real estate in this State"-that is Vermont. A proviso adds that only 50 per cent of the assets may be invested in mortgages on real estate outside of Vermont. Section 24 relates only to obtaining and paying for insurance on the buildings which may be included in the valuation of the real estate mortgaged. Section 25 is as follows and has reference to investments on personal security.
Section 25-No loans or investments on personal security shall be made except upon at least two approved names, not less than two of whom investment, and such personal loans or investments shall not be for a longer time than one year; and not more than one-third of the assets of a savings bank, savings institution or trust company shall be invested in personal securities.
Section 26 only covers a single point, that is to say it restricts to five per cent (this read three per cent until the change in 1894) of the deposits the amount which a savings bank may invest in the lot and building for the transaction of its business; then the law of 1894 adds that a revenue may be derived from portions of the building not required for the bank's use. The next section (Section 27) covers the most important of the provisions relating to investments that are contained in thelaw. We give the section in full below. The separation into paragraphs and the figures in parenthesis which number and begin the paragraphs are our own, we having inserted them so that those who need to refer to or use any particular portion of the section can the more readily find the part desired. With that exception we give the section as it reads and was passed, preserving even the punctuation.
SECTION 27 (as amended by the Laws of 1892)- With the foregoing exceptions, the moneys deposited in Savings' Banks, Savings' Institu-
tions and Trust Companies, and the income therefrom, shall be invested
only as follows: payment of principal and interest of which the faith of the United States is pledged;
(2.) In the bonds or notes of the counties, cities, towns, villages and School Mistricts of the New England States,
(3.) In the stock of any national bank in the New England States and New York and the cities of Detroit, Chicago, St. Paul and Minneapolis; in the stock of any banking association or trust company incorporated under the authority of and located in this State;
(4.) In the municipal bonds, not issued in aid of railroads, of
counties, cities and towns of five thousand or more innabitants in the counties, cities and towns of five thousand or more inhabitants in the
States of New Jersey, Wisconsm, Minnesota and Missouri, and in counties, cities and towns of ten thousand or more inhabitants in the States of Kansas, Nebraska, North Dakota. South Dakota, Oregon and Washington, but no investment shall be made in any of the counties, cities or towns in the States above named, except in cities
of fifty thousand or more inhabitants，where the municipal－indebted－ ness of such county，city or town exceeds five per cent of its assessed （5．）In the school bonds and independent school district bonds of New Jersey，Wiseonsin，Minaesota and Missouri，and in the sohool bonds and independeut school distriet bonds of sehool districts of two thousand or more inhabitants in the States of Kansas，Nebraska，North Dakota， South Dakota，Oregon and Washington，where the amount of suoh
bonds issued does not exceed flve per cent of the assessed valuation of bonds issued does not exceed nive per centistricts．
the respeetive cities，towns and sohool dis．
（6．）In the public funds of any of the States named in this section， in notes with a pledge of any of the aforesaid securities，ineluding de－ posit books or deposit recelpts，issued by a savings bank，savings
pustitution or trust company or banking association located in this fistitution or trust company or banking association located in thils State as collatera
of such security
of such security；
（7．）But no savings bank，savings institution or trust company shall hold，by way of investment or as security for loans，more than ten per cent of the capital stock of any one bank，nor invest more than ten per cent of its deposits，nor more than thirty－five thousand dollars，in the capital stock of any one bank；and no sueh investments shall be made in the capital stock of any such banks，owned or loaned upon，to exceed in the aggregate one－fourth of
savings institution or trust company．

The amount of loan which can be made to one person or corporation， sce．，is restricted by the next section，and we give it in full．It is as tollows：

Sgemion 28．－No savings bank，savings institution or trust company shall loan to any one person，corporation，firm or company，or the indiridual members of such company，more than five per cent of its
deposits，nor more than thirty thousand dollars；nor shall such loan on deposits，nor more than thirty thousand dollar
pecurity exceed ten thousand dollars
The following three sections（Sections 29，30，31）it is unnecessary to insert in extenso．Section 29 restricts the amount in which any ofticer， director of employee may at any one time be indebted to any＂trust company；＂since Section 32 enacts that the words＂trust company，＂ as used in the act shall＂include savings banks，＂this prohibition may possibly apply to savings banks ofticers．Section 30 makes every stock－ holier in a＂trust company＂liable for debts，dec．，＂to the extent of ＂the amount of their capital stock．＂Section 31 forblds any offleer or employee of a savings bauk，ete．，recelving any fee or present，ete．， directly or indirectly，for any loan made or security bought，ete．
The next section（32）we give in full．It confers aathority upon sav－ ings banks to make deposits on call in banks and trust companies in certaln States and efties，and is as follows．
SEeTton 32．－（As amended by Lawes 1888，page 56．）－The words＂trast company＂in this aet shall be construed to include savings banks and trust company．A savings bank，savings institution or trust company may deposit on call In banki，banking assoclations or trust compantes
in this state，or in thee eities of New York，Boston or Chicago，or in in this state，or it hhe citios of Now York，Boston or Chicago，of in
national banlis in the efties of Bt．Paul，Mrineapolis and Kansas City， national banlrs in the eities of Bt．Paul，Minneapols and Kansas City，
with or without interemt，as may be agreed upon，sums not exceeding in
 savings lnstitution or trust company．
Section 33 emacte that savings banks may hold real eatate acquired on foreclocure or otherwise taken to secure debt，but mast be sold within flve years，se．Section 34 authorizes savings banks to demand and recelve on loans 6 per cent interest．
The foregolng covers all the sections under the general head of investments and Loans＂given in the original act of 1884 as they stand after the amendments made in 1888 and 1892

Oities，Counties and Towas IN т积

## STATE OF VERMONT．

## BARRE．－B．H．Wells，Treasurer．

This eity is in Washington County．The city limits have recently been extended and the assessed valuation as given below is only for the old part．

| LOANS－ When Due． | ts |
| :---: | :---: |
| JdcJ， 875,000 ．．．July 1， 1909 | Assensment about 23 actual val |
| Sorioos Bosiss | Tax rate（per 81,000 ）．． 21.00 |
|  | Population in 1896 （est．）．．．．7，600 |
| Int paid by Nat．Bank of Barre． | Popalation 1890．．．．．．．．．．．．．．．．6， 812 |
| Total debt Mch．，1896．．．．\＄183，24 | Population 18 |

BENNINGTON．－A village in Bemnington County．
LOANS－When Due．${ }^{\text {Total debt Jan．}} 1895 \ldots . .895,000$
 （\＄2，000 due yearly．）

BURLINGTON．－\｛ W．J．VAN PATTEN，Mayor．

| This eity is in Chittende <br> LOANS－ <br> NAME AND PURPOSE． <br> City improvement bonds． <br> Water bonds ．．．．．．．．．．．．．． <br> do <br> do <br> RR．vonds， 189 |
| :---: |
|  |  |
|  |  | New Yis payable at the Fourth National Bank

TOTAL DEBT，SINKING FUND，ETC．－The elty＇s bonded debt on January 1,1896 ，was $\$ 547,000$ ，of which $\$ 255,000$ was water debt： floating debt，$\$ 40,000$ ；total debt，$\$ 587,000$ ；sinking funds，$\$ 144,236$ ； net debt，$\$ 442,764$ ．The city has also a floating debt for reservoir con－ struction amounting to $\$ 7,500$ ．This is to be paid in annual pay－ ments of $\$ 2,500$ each．The sinking fund is invested in city bonds，and the fiterest amounts annually to about $\$ 6,000$ ．In addition 5 per cent
of the taxes，amounting to about $\$ 6,000$ ，is annually appropriated to the sinking fund．
ASSESSED VALUATION．－The assessed valuation（about 80 per cent of actual value）and the tax rate have been as follows in the years indicated：


POPULATION．－In 1890 the population was 14，590；in 1880 it was 11,365 ；in 1870 it was 14,387 ．According to local figures the popula－ tion in 1895 was about 16,300 ．
FAIR HAVEN．－Fair Haven is in Rutland County．

WATER Bonds－When Due． $\begin{aligned} & \text { Total debt March，} 1896 \ldots, \$ 85,000 \\ & \text { Tax valuation } 1894 \ldots . .1,095,579\end{aligned}$ $48, J \& D, \$ 41,000 \ldots . . . . . .1905$ Tax rate（per $\$ 1,000$ ）． | subject to calil after 1895． | $\begin{array}{l}\text { Population } 1890 \\ \text { Population } 1880 .\end{array}$ |
| :---: | :---: |
| Floating debt．．．．．．．．．．．．．．$\$ 17,000$ |  | 095,579

$\$ 17.00$

LUDLOW．－Frank A．Walker，Clerk．
This village is in Windsor County．
LOANS－When Due．
4s，A\＆O，$\$ 9,000$ ．．．．．Apr．1， 1905
Sabject to call after Apr．1， 1897
4s，J\＆J，$\$ 10,000 \ldots . .$. Jan．1， 1910 4s，Subject to call atter 1900
Subject to call aiter Jan．1， 1905
INTEREST on the sewer bonds is payable at the Ludlow Savings Bank \＆Trust Co．

MIDDLEBUR Y．－Middlebury town，including the village of the same name，is situated in Addison County．
LOANS TOWN．When Due $\mid$ LOANS－VILLAGE．When Due

 Tax valuation， $1894 \ldots \ldots 1,801,661$ Tax vatuation $\$ 1893 \ldots \ldots .2,000,0 \cdot 50$


MONTPELIER．$-\left\{\begin{array}{l}\text { GEORGE O．STRALTON，Mayor．} \\ \text { T．R．MERRILL，Treasurer．}\end{array}\right.$
The city is situated in Washington County．On March 5，1895，the town，village and school distriet were consolldated under a city charter． LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Mloating debt．．．．．．．．．．．} \$ 83,716 \\ & \text { Total debt Mch．1，} 1896 . .\end{aligned}\right.$ 43, J\＆J，\＆44，000 ．．．．Jan．1， 1911 Tan valuation，real．．．．．． $2,267,550$ （subject to call atter Jan．1，1896．） WATER BosDs－
48，J\＆J， $\begin{gathered}822.000 \ldots . . \text { July 1，} 1904 \\ \text {（Subject to call．）}\end{gathered}$
4s，A\＆O， $830,000 \ldots . .$. Apr．1， 1914 Tax valuation，personai． $1,485,663$ Total valuation $1895 \ldots . .3,753,213$ Assessment about actual value． Total tax（per $\$ 1,000$ ）．．．．．．$\$ 15.60$ Population in 1890 was．．．．．．4， 160
Population in 1896 （est） Bonded debt Mar．1，96．．$\$ 96,000$
INTEREST on the $\$ 30,000$ water loan is payable at Montpelier National Bank and upon the other loans at the Treasurer＇s office．
MORRISVILLE．－- H．M．Rich，Treasurer．
Is in Lamotlle County．
LOANS－When Duse $\mid$ Bonded debt Jan．1，1896．$\$ 49,000$ WATER \＆FiEC．LIGHT BOKDe－ 4s，F\＆A， $85,000 \ldots \ldots$. Feb． 1,1900
$48, \mathrm{~F} \& A, 14,000 \ldots .$. Feb． 1,1905 4s，F\＆A， $14,000 \ldots . .$. Feb．$^{1}, 1905$ 4s，Fd\＆A，10，000．．．．．．．．．Feb．1， 1915 Assessment about 14 actual value
 INTEREST on the bonds is payable at the National Bank of Redemption，Boston．

NEWPORT．－This village is in Orleans County．

LOANS－When Due．｜Bonded debt Jan．1，1896．\＄40，000 45，J\＆D， 840,000 ． Ne 190 Tax valuation 1895 ．June 1， 1920 Tax rate（ $\mathrm{per} \$ 1,000$ ）．．．．．$\$ 852,245$ Total deb debt．．．．．．．．．．．．．．．． Total debt Jan， $1,1896 . . .48,000$ Popubution in 1880 was．．．．．．． 920 Population in 1890 was．．．．．．． 1,730 ird National Bank，Boston．
INTEREST is payable at the Thi NDP WH WH DOIS，Treasurer．
This village is in Orange County．
LOANS－When Due．
Wotal debt $1895 . . . . . . . .$. ．$\$ 21,000$
Tax var SUPPLY BoxDs， 1887 － W ATER SUPpLY Bonds， $1887-$ 48，J\＆J， $821,000 \ldots \ldots$. July 1,1907 Int＇st payable at Treasurer＂s office． Tax valuation $1895 \ldots \ldots .1,200,000$
Total tax（per $\$ 1,000$ ）．．．．．$\$ 10 \cdot 00$ Total tax（per \＄1，000）．．．．．\＄10．00 Population in 1890 was．．．．．．． 1,573 RUTIAND．－$\left\{\begin{array}{l}\text { JOHN A．SHELDON，Mayor．}\end{array}\right.$

REDERICK A．FIELD，Treasurer
town and a county of the same name．


4g，M\＆E，$\$ 25,000^{*} \ldots .$. Nov．， 1924
त Coupon．†Reglstered．

INTEREST is largely payable at the National Bank of Redemption in Boston.

## ST. ALBANS.-B. D. Hopkins, Treasurer.

This town is in Franklin County. The Village of St. Albans, with separate taxes, valuation, bonded debt, etc., is a municipality covering a part of the town domain.

LOANS-
NAME AND PURPOSE, F.OL. Payable.
Town-Refunding bonds. $3 \mathrm{~L}_{\mathrm{g}} \mathrm{J} \& \mathrm{~J}$
Village-Water bonds ,90 4 \&
$\left.\begin{array}{llllll}\text { do do } & \text { do } & 92 & 4 & \text { J \& } & \text { ? } \\ \text { do } & \text { do } & ' 94 & \ldots & \text { A \& } O\end{array}\right\}$

When Principal, Outstanding $\$ 5,000$ yearly
on July Oct.1, 96 , to 1909
$\$ 60,000$
$\left.\begin{array}{l}\text { Ot.1, } 96, \text { tol } 909 \\ \$ 5,000, \text { yearly. }\end{array}\right\}$
70,000
78,000
43,000
PAR VALUE.-The Village 4 s are for $\$ 500$ and $\$ 1,000$ each.
INTEREST is payable at Boston at the National Bank of Redemption.
TOTAL DEBT, ETC.-Town's total funded debt January, 1896, was $\$ 60,000$; Village debt January, 1896, \$191,000.

ASSESSED VALUATION.-Town's assessed valuation (same as actual value) in 1895 was $\$ 4,120,170$; tax rate (per $\$ 1,000$ ) $\$ 22 \cdot 50$; in 1892 it was $\$ 4,025,294$. The total valuation of village in 1895 was \$3,203,509.
VILLAGE PROPERTY.-The Village owns its water works and two reservoirs, with a dual capacity of $240,000,000$ gallons. In year 1894-95 eash water receipts were $\$ 14,498$; operating expenses, $\$ 3,134$. POPULATION. $-\operatorname{In} 1890$ was 7,771 ; in 1880 it was 7,193 .

VERGENNES.- $\left\{\begin{array}{l}\text { ISAAC H. RMITH, Mayor. } \\ \text { THOMAS MACK, Treasurer }\end{array}\right.$
This city is situated in Addison County.
LOANS- When Due. |Tax valuation, 1895...... $\$ 800,000$ 4s, Aug. 1, $\$ 26,000$..June 1, $1908 \left\lvert\, \begin{aligned} & \text { Assessment about } 3_{4} \text { actiral value. } \\ & \text { Tax valuation, } 1893 \ldots . . . \$ 690,000\end{aligned}\right.$ 4 s , Aug. $1, \$ 26,000$..June 1,1908 Tax valuation, $1893 \ldots . . \$ 690,000$

4 s , Sept. $1,20,000$...Sept. 1,1914 | 4s, Sept. 1, $20,000 .$. Sept. 1,1914 | Tax rate (per $\$ 1,000$ ) ..... 13.50 |
| :---: | :--- |
| Total debt 1896........... $\$ 19,500$ | Population in $1890 \mathrm{was} . . . .1,773$ | Floating debt.................. $\quad 3,500 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was......1,773 } \\ & \text { Population in } 1880 \text { was.......7,782 }\end{aligned}\right.$

Interest on bonds due in 1908 is paid by the City Treasurer; on those due In 1914 interest is paid in Boston.

W○○DSTOCK.-F. C. Southaate, Treasurer.
This town is in Windsor County. The village and school district of the same name included in the town have no separate debts.
RR. AID Bonds- When Due. $\left\lvert\, \begin{aligned} & \text { Valuation, real, 1895 .. } \$ 1,059,318 \\ & \text { Valuation, personal }\end{aligned}\right.$ 48, A\&O. $\$ 53,100$.. Oct. 1, 1900 , ANO. Subject to at any time. Total debt. debt. ........... $\$ 61,070$
7,970 Tax rate . 61,070 Tax rate (per \$1,000)... $\$ 15 \cdot 20$ INTEREST is paid at the W0o National Revere Bank in Boston.

## State of Massachusetts.

DEBT, RESOURCES, Etc.

Admitted as a State
One of Original Thirteen
8,315

## Total area of State (square miles)

Boston
Governor (term expires 1st Wed. Jan., 189) - Roger Wolent ${ }^{*}$ Secretary of State (term exp. 3d Wed. Jan..'9i) William M. Olin Treasurer (term expires 3d Wed. Jan., '97) - Edward P. shiw

Legislature meets annually the first Wednesday in January, and sessions are not limited as to length of time.

* Lieutenant-Governor acting in place of F. T. Greenhalge, deceased.

HISTORY OF DEBT.-For history of the State debt see State And City Supplement of April, 1895, page 18. The debt at present is given in detail in the following table:

$\qquad$

 Outstand'g. $\$ 400,000$ 500,000 500,000
830,000 530,000
55,000 95,000
100,000 100,000
110,000 25,000
$£ 743,600$ 450,000
4 450,000
150,000 $5,000,000$
$1,100,000$ 10,000 300,000
700,000 700,000
300,000 $5,800,000$
300,000 2,800,000 935,000 500,000
400000 400,000 $2,500,000$
550,000 550,000
370,000 350,000 2,225,000

PAR VALUE OF BONDS.-The coupon bonds are in $\$ 500$ and $\$ 1,000$ pieces and the registered $\$ 1,000$ and upward.
INTEREST on all sterling bonds is payable by Baring Brothers, London; on all others at State Treasury, at Boston.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statemen:s shows Massachusetts's total funded debt and the sinking fund held by the State against the same on the first of January of each of the years indicated.
$\begin{array}{lccc} & 1896 . & 1895 . & 1894 . \\ \text { Total funded debt...... } \$ 29,675,229 & \$ 29,069,267 & \$ 34,811,415 \\ \text { Sinking }\end{array}$
Sinking funds, ete....... 13,089,874
16.986,534
$\begin{array}{r}\$ 34,811,415 \\ 21,874,202 \\ \hline\end{array}$
Net debt on Jan. $1 . \overline{\$ 16,585,355} \quad \overline{\$ 12,093,233} \quad \overline{\$ 12,937,213}$
ASSESSED VALUATION.-The State's assessed valuation has bee $\mathbf{D}$ as follows:

| Years. | Real Estate. | Personal Property. | Total. |
| :---: | :---: | :---: | :---: |
| 1895 |  |  | \$2,542,348,993 |
| 1894 | 1,898,855,000 | \$572,666,505 | 2,471,521,505 |
| 1893 | 1,839,663,813 | 588,675,216 | 2,428,33, , 029 |
| 1892 | 1,753,655,698 | 579,369,392 | 2,333,025,090 |
| 1891 | 1,678,545,512 | 566,4 6,761 | 2,245,042,273 |
| 1890 | 1,600,137,807 | 1,013,077,330 | 2,613,215,137 |
| 18~9 | 1,529,499,912 | 958,980,774 | 2,488,480,686 |
| 1888 | 1,460,520,022 | 939,051,472 | 2,399,571,494 |
| 1887 | 1,407,660,086 | 904,865,934 | 2,312,526,020 |
| 1886 | 1,340,493,673 | 839,409,214 | 2,179,902,887 |
| 1885 | 1,287,993,899 | 827,043,710 | 2,115,037,609 |
| 1884 | 1,258,452,712 | 829,339,811 | 2,187,792,523 |
| 1883 | 1,226,111,297 | 835,601,175 | 2,061,712,472 |
| 1882 | 1,189,524,370 | 812,858,614 | 2,002,382,984 |
| 1881 | 1,149,965,827 | 883,886,538 | 2,033,852,365 |
| 188 | 1,111,160.072 | 816,695,358 | 1,927,855,430 |

POPULATION OF STATE.-Massachusetts has the largest population of any of the New England States. In 1790 numbers were 378, 787 and in 1800422,845 ; in the next fifty years the increase was to 994,514 , but it is in the forty years since then that the additions have been especially marked, the 1890 Census showing a total of $2,238,943$.


It deserves to be pointed out that in the last three decades the rate of growth has been steadily rising, having been 18.38 per cent in the decade from 1860 to $1870,22 \cdot 35$ per cent in the $1870-80$ period and $25 \cdot 54$ per cent in the 1880-90 decade.
DEBT LIMITATIONS.-There seems to be no provision in the Constitution of Massachusetts limiting the power of the Legislature tocreate State indebtedness, or limiting its power to authorize municipal ndebtedness. Statutes general and special have, however, been passed on this subject with respect to Cities and Towns.
First among these Statutes needing mention we have Chapter 29 of the Revised or "Public Statutes." The important sections to be cited enntained in Chapter 29 are as follows. We give only the substanceof the sections, not the words.
Section 1-Provides that cities and towns shall not incur debt except in the manner and within the limitations prescribed in this chapter.
SECTION 2-Provides as a preliminary for determining whether the
imitation fixed by Section 4 has been reached by any municipalitrs limitation fixed by section 4 has been reached by any municipalityp
that the water debt and the sinking funds shall be deducted from the that the wa
SECTION 3-Provides that the first 17 sections of chapter 29 shall not apply to debts incurred in aid of railroads, to water scrip issued under special statutes, or to indebtedness for a tire district.
SECTION 4-Provides that no city or town except as provided in the following section shall become indebted in an amount which exceeds 3 . per cent on the last preceding valuation
SECTION 5-Provides that cities and towns which were indebted on
the 13th day of June, 1875 , to an amount not less than valuation for that year may "increase such indebtedness to the extent "of an additional one per cent on that valuation and no more."
SECTION 6-Provides that cities, \&c., "may by ordinary vote incurdebts for tempory loans" in anticipation of the year's taxes and of theyear's taxes next ensuing.
SECTION 7-Provides that other debts than those referred to in section 6 shall be incurred only by a vote of two-thirds of the voters present at a town meeting, of two-thirds of all the members of each. branch of the city council, and approved by the Mayor; or if the Mayo disapproves, by another like vote after notice of such disapproval.
SECTION 8-Provides that debts incurred for water must be payable-
within 30 years; in constructing sewers within 20 years; all other debts within 30 years; in constructing sewers within 20 years; all other debts within 10 years.
SECTIONS 9 to 17 inclusive, contain interesting provisions relating tosinking funds and other allied matters.
SECTION 18-Provides that any city which at a meeting of its votershas accepted by a two-thirds vote any act to supply said city with water, may by a vote of a majority of the members of each branch of the city council contract debts and issue bonds for the purpose.
SECTION 19-Provides that towns, \&c., shall not increase their debt by subscriptions in aid of railroads beyond 3 per cent of valuation ; bu tioned in Section 6.
8 cotions 20 .
reference to the subj, which are the final ones of Chapter 29, have no we are discussing and need not be cited.
As the reader has seen, the foregoing (Section 4, Chapter 29) fixes the general debt limitation for cities and towns at 3 per cent.
This general limitation was lowered by a later law. The prevision is found in Chapter 312, Section 2 of the "Public Statutes," which provision reduces the general debt limitation from 3 per cent to $21_{2}$ per cent on the average valuation for the preceding three years. Worcester, Lynn, Gloucester and Brockton are in the same Section exempted from the operation of the Section until January 1, 1889-later than 1889 the only exemptions we find in the Statutes are special in their purpose not general.
The temporary loans provision, as it appears above in Section 6 (Chapter 29), is also ohanged by Section 4, Chapter 312, by omitting "and of the year next ensuing;" so that at present cities and towns by ordinary vot : can incur debts for temporary loans in anticipation of the taxes of the year only in which such debts are incurred.
The foregoing statements cover all the material facts general in their application passed with respect to debt limitation. In addition to these General Provisions there are various Special Laws which contain
exceptions to the general law as to debt limitation，which apply to Bos－ ton，Cambridge，Lynn，Newburyport，Waltham，Worcester，do．，do．

SAVINGS BANK INVESTMENTS－POWERS AND RESTRIC－ TIONS．－The provisions regulating the investments and loans of savings banks and institutions for savings in Massachusetts are con tained in Section 20，Chapter 116 of the Publio Statutes．These pro visions have been compiled by the Commissioners of Savings Banks， and we cannot do better than to give their compilation，which we do below in full．
Massachusetts savings bank deposits and the income derived there from shall be inveated only in manner following，to－wit：
Publie Funds．－Aggregate of Incestments Unlimited．－
Bonds of the United States．
Bonds of any of the New England States．
Bonds of the States of New York，Illinois，Pennsylvania，Ohio，In
diana，Iowa，Wisconsin，Michigan and of the District of Columbia．
Bonds or notes of any county，city or town of this Commonwealth．
Bonds or notes of moorporated distriots in Massachusetts whose net indebtedness＊does not exceed five per cent of the last preceding valua－ tion of the property thereln for the assessment of taxes．
Bonds or notes of any city of the States of Maines

Bonds or notes of any city of the States of Maine，New Hampshire， Vermont，Rhode Island or Connecticnt whose net indebtedness does not exceed tive per cent of the las
Bonds or notes of any county or town of the States of Maine，New Hampshire，Vermont，Rhode Island or Comnecticut whose net indebted－ ness
property therein for the assessment of the la
Bonds issued for munieipal purposes，and refunding bonds lassued to nielpal purposes，but on which the interest las been fally paid of any cielpal purposes，but on which the interest has been fally paid，of any Michigan，Iowa and Wisconsin，having at the date of such investment more than 30,000 inhabitants，as established by the last national or staide city，and taken in the certifled to by the city clerk or treasurer of preceding such investment），and whose net indebtedness ${ }^{\circ}$ does not ex－ ced fre per cent of the last preceding valuation of property therein
risouri and JMnneaota，
Missouri and Minnesold．－By an Act of the Massachnsettd Legis lature，approved March 23,1895 ，the savings banks of the Stato ar ${ }^{6}$ authorized to inveat in and loan money upon the bonds of Missourl and Minnesota or of any eity in either State having a popalation of over 30,000 and a net debt which does not exceed 5 per cent of the city ${ }^{8}$ assessed valuation．The full text of the act is as follows：
Deposits in savings banks and irstitutions for savings，and the income derived therefrom，may be invested in the legally－anthorized bonds of the States of Misaouri and Minnesota，and in the legally－authorized
bonds formunicipal purposes，and refunding bouds lasued to take up at maturlty bonds whlelf have been lasmed for other than munlcipal purposes，but on which the futereat has been fully patd，of any eity of the aforesald States which has at the date of suoh Investment more
than thirty thousand inhabitants，as eatabliahed by the last national or than thirty thousand inhabitants，as eatablished by the last national or
8tate census，or a city census certifled to by the Clty Clerk or Treas－ urer of sald eity，and taken in the aame manmer as a natlonal or State census preceding such lavestment，and whose net Indebtedness does in ，to be ascertained by the last preceding valuation of property therein or the assessment of taxes；and in the note or notea of any eitizen of this Commonwealth，with a pledge as collateral of any of the aforesald
securities，the amount invested in sueh note or notes not to exceed in any case elghty per cent of the market value of the securities pledged denote the indebtedness of annote the indebtedness of any city，town or district，omitting debt
created for sapplyiag the inhabirants with water，and dedncting the amonnt of sinklag fands avallable for the payment of such fradebt－

Rallroad Eonds and Notes，－Aggregate of Ineestmente Dulimited
First mort gage bonds of any rallroad company lncorporated nuder the authority of any of the New England 8 tatea whose road ls located
wholly or in part thereln，whilh is in posseasion of and opernting its own road，and which has earned and pald regular dividends for the two years next preceding such Inveatment；or in the finst mortgage bonds， guaranteed by smeh railroad company，of any rallroad company so in－
Firat mortgage bonds of any rallroad company incorporated under the anthority of any of the New Eagland States and whose road is lo－ lends for the two years next precedingsuch investment on allits issues of capital stock，notwithstanding the rond of such company may be leased to some other rallroad company．
Bonds or notew of any mallroad complat
of this Commonwealthy whose road company facorporated under the laws of this Commonwealth，whose rosul is located wholly or in part thereln，
unencumbered by mort gnge，which his pald a difilend of not leas than amencumbered oy mortgage，whela has paid a dividend of not less than
flve per cent per annum for two Years next preceding onch investment Strcet railivay companies shall not be considered railroad contmenties Withen the meaning of this section． ng to lar notes of the Ola Colony Rallroad Company，issued accord－ Ing to law，notwithatanding the mortgages on that part of its road
formerly belonging to the Bostou Clinton Fitchburg \＆New Bedford Balroad Company． Bonds and notes of the Boston \＆Lowell Rallrosid Corporation，issued accoriling to law，notwithatanding the mortangen on that portion of its
road formerly belonging to the Salem de Lowell and Lowell \＆Lawrence Failroad companies．
firat mortgage bonds of the Concord \＆Montrenl Railrond，notwith－ nios onily one of vinich bermed by the unfon of two or raore compa－ nos ony one of which has pasd regular dividends for the two years
next preceding such investment on all its issues of caplital stock，and notwithatanding the mortgage imichtednesa existing on that part of its provided，hewerer．that said bonds shall be lasued in whole or in part to
renew and refund anil existing flrat mortgaze indebtedness，and that en amomint of such bonds equal at the par vaine to the amotint of such extatiog mortignge fndebtedness ahall，by the terms of the mortgage se－ ofsting mortgage indebtedness and，for the purpose of seouring sueh
payment at the maturity of the same，shall be deposited with and held
br sueh truat company，incorporated inder the faws of this Compon wealth and doing businesa in the city of Boston，as may be approved by In the bonda of the Maine Central Railroad Company known as consolidated mortgage bonds，notwithstanding the exfatence ny ：pramiled，however
statnte term＂net indebtedneas＂used of city，town or district in any statate limiting or regulating the investment of the deposits in savings
banks and trust companies，or other like funds，shall be construed to denote the indebtedness of such city，town or district omitting the debt ereated for supplying the inhabitanta with water，and dedueting the
amount of sinking funds available for the payment of such indebted－
neas．
that said bonds be issued in whole or in part to renew and of such bonds equal at the par value to the amount of such existing
mortgage indebtedness shall，by the terms of the mortgage securing the same，be made applicable exclusively to the payment of such existing mortgage indebtedness；and for the purpose of securing such payment at the maturity of the same，said bonds shall be deposited with and held wy such trust company，incorporated under the laws of this common－ wealth and doing business in the city of Boston，
Bonds or notes of the Boston \＆Maine Railroad，issued according to aw，notwithstanding any mortgages on that part of its railroad，Tran pany，the Eastern Railroad in New Hampshire，or the Portsmouth Great Falls e conway Railroad．
Bonds of the New York \＆New England Railroad Company issued according to law，and for the payment of the principal and interest of Which first mortgages，made as provided in chapter the acts of the year eighteen hundred and eighty－eight are held as collateral security under an indenture of trust duly made and entered into for that purpose：provided，that the amount of the bonds so issued shall not exceed the amount of the mortgages so held in trust，and that no one of said mortgages shall exceed in amount sixty per cent of the value of the real estate thereby mortgaged；and no investment in said bonds shall be made by any suoh corporation investment，who shall certify to the value of the premises covered by each of said mortgages according to their best judgment，and suoh report shall be flled and preserved with the records of the corporation．
Bank stock．－Thirly－five per cent of deposits，both as loans and investments．－Stock of any bank incorporated under the authority of this Stock of any national bank located in any of the New England Stock of any trust company，or safe deposit and trust company，
incorporated under the laws of and doins bnsiness within this Come incorporated under the laws of and doing business within this Com－
monwealth，as provided for in chapter four hundred thirteeen of the acts of the year eighteen hundred eighty－eight，or of those trust com－ panies，or safe deposit and trust companies，incorporated as suel by special charters granted under the laws of and doing business within special charters granted commonwealth，whecial oharters require them to provide
this
the same security as prescribed in seetions thirteen and fourteen of the same security as prescribed in
said ohapter four hundred thirteen．
Holdings，by taay of investment or as security for loans，in the stock of any one bank，trust company，or safe deposit and trust company not to exceeding one－guarter of the capital slock thereof．
Real Estate for Banking Purposes．－Five per cent of deposits but not exceeding $\$ 200,000$ ．－For the purpose of a site and the erection
or preparation of a suitable bullding for the convenient transaction of its business．
Real Estate by Forcelosure，－May hold real estate acquired by title fs rested in upon petition of the board of investment，grant an additional time
within which sueh real estate shall be sold．See chapter 77 ，Acts of 1886.

Loans on Fieal Estate．－Secenty per cent of whole amount of deposils．－First mortgages on real estate situated in this Common－
wealth，to an amount not exceeding sixty per cent of the valuation thereof，no loan to be made except upon report of not leas than two members of the board of investment，who shall certify to the value of the premises to be mortgaged，such roport to be flled and preserved withe records of the corporation．

Loans on Personal Security．－Thirty－three and one－third per cen and to be paid at a time not exceeding one year，with at lenst two sureties，if principal and suretles are all oitizens of and resident in this Commonwealth，provided that the total liabilities to any such corporg－ tlon of any person，partnership，company or corporation for money
borrowed upon personal security，including in the fiabilities of a part borrowed upon personal security，moluding in the liabilities of a part nership or company the liabilitios of the several members the
at no time exceed ive per cent of such deposits and income．
Loans on Rallroad stock－Aggreqate of investments unlimiled The steck of of any railroad company incorporated under the anthority of any of the New England Btates whose road is located wholly or in part therein，which is in possession of and operating its own road，and per annearned and paidregulardividends of not less than five per cen the date of suoh note or notes or any seok for tive years next preceding seventy－five per cent of the market yalue thereof，such note or notes to be made payable on demand and to be paid or renewed within one yea of the date thereof．
wilhin the meaning of this section not be considered railroad companies
Loans on Publle Funds－Aggregate of Investments Unlimited－
Notes of any citizen of this Commonwenlth Notes of any citizen of this Commonwealth，with pledge of the bonds of bonds or notes of any city，county or town of this Commonwealth bonds or notes of any city of the States of Maine，New Hampshire，Ver－
mont，Rhode Island or Connecticut whose net Indebtedness＊does not exceed five per cent of the last preceding valuation of property therein for the assessment of taxes；bonds or notes of any county．or town dness＊does not exceed three per cent of sueh Loans nol to exceed the par value of the securities pledged．
Notes of any eitizen of this Commonwealth，witha pledge as collateral of the bonds of the States of Pennsylvania，Ohfo，Michligan，Indiama，
Ilinols，Wisconsin，Iowa，and of the Distriet of Columbia；of any city of the aforesuid states and the State of New York，issued for municipal purposes，and refunding bonds issued to take up at maturity bonds Which the interest issued for other than municipal purposes，but on Whoh the interest has been fully paid，Which has at the date of such national or state census，or city censua taken in the same manner as a
national or State census，whose net indebtedness＊does not exceed fly national or state census，Whose net indebtedness＊does not exceed flve per cent of the last
assessment of taxes
Loans not to exceed eighly per cent of the markel value of the securities
Loancon Rallroad Bonds．－Aggrequte of Tnvestments Unlimited．－ of any of the following securities，viz．：First mortgage bonds of any
 of and operating its own rond，and which has earned and paid regular First mortgage bonds，guaranteed by such raflroad company，of any callroad company so incorporated，whose road is thas located，
Bonds or notes of any rallroad company incorporated under the laws of this Commonwealth whose rond is located wholly or in part in the same，which is unencumbered by mortgace，and which has paid a divi dend of not less than flve per cent per annum for two years next pre－ ceding such investment．
First mortgage bonds of any railroad company incorporated under
the anthority of any of the New England States and whose road is ocated wholly or in part in the same，and has earned and paid regular located wholly or in part in the same，and has earned and paid regular
dividends for the two years next pruceding such investment on all its
issues of capital stock，notwithstanding the road of such company may be leased to some other railroad company．
Bonds or notes of the Old Colony Railroad Company
Bonds or notes of the Fitchburg Railroad Company，
Bonds or notes of the Boston \＆Lowell Railroad Corporation
First mortgage bonds of the Concord \＆Montreal Railroad，not－ withstanding such company be formed by the union of two or more companies，only one of which has paid regular dividends for the
two years next preceding such investment on all its issues of capital stock，and notwithstanding the mortgage indebtedness existing on that part of its road formerly belonging to the Boston Concord \＆ Montreal Railroad ：provided，however，that said bonds shall be issued in whole or in part to renew and refund said existing first mortgage indebtedness，and that an amount or such bonds equal at the par value
to the amount of such existing mortgage indebtedness shall，by the terms of the mortgage securing the same，be made applicable exclv－ sively to the payment of such existing mortgage indebtedness and，for the purpose of securing such payment at the maturity of the same， shall be deposited with and held by such trust company，incorporated under the laws of this Commonwealth and doing business in the city ings banks．
In the bonds of the Maine Central Railroad Company known as consolidated mortgage bonds，notwithstanding the existence of
a mortgage indebtedness not matured upon the whole or a a mortgage indebtedness not matured upon the whole or a
part of the road of said railroad company：provided，however that said bonds be issued in whole or in part to renew and refund said existing first mortgage indebtedness，and that existing mortgage indebtedness shall，by the terms of the mortgage securing the same，be made applicable exclusively to the payment of such existing mortgage indebtedness；and for the purpose of securing such payment at the maturity of the same，said bonds shall be depos－ ited with and held by such trust company，incorporated under the laws of this Commonwealth and doing business in the city of Boston，a may be approved by the board of commissioners of savings banks． law，notwithstanding any mortgages on that part of its railroad，fran－ chises and property formerly belonging to the Eastern Railroad Com－ pany，the Eastern Railroad in New Hampshire，or the Portsmouth Great Falls \＆Conway Railroad

Loans not to exceed the par value of the securities pledged．
Loans on Bank Stock．Thirty－fiveper cent of deposits both as loans and investmens．－Notes or any citizen or ths pledge as collateral of the stock of any bank incorporated by this the New England States；or the stock of any trust company or saf deposit and trust company，incorporated under the laws of and doing business within this Commonwealth，as provided for in chanter four hundred thirteen of the acts of the year eighteen hundred eighty－eight， or of those trust companies，or sare deposit and trust companies，in corporated as such by special charters granted under the laws of and doing business within this Commonwealth，whose special charters re－ quire them to pro
Loans to be made at no more than eighty per cent of the
of the stock pledged，and not exceeding the par value thereof Holdings，by way of investment or as security for loans，in
any one bank，trust company，or safe deposit and trust company，not to exceed three per cent of deposits，nor more than $\$ 100,000$ ，nor an amount

Loans to Depositors－Aggregate of Investments，Unlimited．－Per half of the orepor half of the amount or his deposit to a depositor，with pledge of deposit
Deposits in Banks．－Aggregate of Investments Unlimited．－May
deposit sums of money，on call，in any bank incorporated under the laws of this Commonwealth，or in any national bank located in any of the New England States，or in any trust company，or safe deposit and trust company，incorporated under the laws of and doing business within this Commonwealth，as provided for in chapter four hundred thir－ teen of the acts of the year eighteen hundred eighty－eight，or in those trust companies，or safe deposit and trust companies，incorporated as such by special charters granted under the laws of and doing business
within this Commonwealth，whose special charters require the within this Commonweath，whose special charters require them to
provide the same security as prescribed in sections thirteen and four－ teen of said chapter four lhundred thirteen，to an amount not exceed－ ing tive per cent of total deposits in any one such bank or company but such deposits shall not exceed in amount twenty－five per cent or the capital stock and surplus of such depositary．

## Cities，Counties and Towns in the

## STATE OF MASSACHUSETTS．

Note．－For places not given in alphabetical order among the following statements，see page 34.
The gross interest－bearing debt of all municipalities of the State was $\$ 136,503,918$ on May 1，1895，at an average interest rate of 4 per cent， The amount raised by taxation for interest alone in 1895 was $\$ 5,460$ ， 156．The aggregate net debt of the municipalities of the State for 1894 was $\$ 87,786,918$ and for $1895 \$ 98,511,920$ ，showing an increase of $\$ 10,725,002$ ．
The following table shows the aggregate assessed valuation as returned by the local assessors，the aggregate net debt of all the municipalities of the state，and the percentage of the same，for the years indicated：

| Year． | Valuation． | Net Debt． |  |
| :---: | :---: | :---: | :---: |
| 1895. | 2，542，348，993 | \＄98，511，920 | $038$ |
| 1894 | 2，471，521，505 | 87，786，918 | －035 |
| 1893 | 2，428，339，029 | 80，125，652 | －032 |
| 1892 | 2，333，025，090 | 76，483，323 | ．032 |
| 1891 | 2，245，042，273 | 73，066，660 | －032 |
| 1890 | 2，154，134，626 | 70，742，786 | －032 |
| 188 | 1，782，349，143 | 63，306，213 | －035 |
| 1880 | 1，584，756，802 | 68，512，929 | －043 |
| 1875 | 1，840，792，728 | 71，784，006 | －038 |
| 187 | 1，497，351，686 | 39，421，298 | －026 |

ABINGTON．－George A．Beal，Treasurer．
This town is in Plymouth County
WATERLOAN－When Due． WATER LOAN－
4s，May，\＄105，000．．．．．May 1,1896
$(\$ 5,000$ due yearly）to May 1， 1916 48，Jan．，$\$ 21,000 . . . . . J a n . ~ 1,1897$ $\$ 1,000$ due yearly）to Jan． 1,1997 48, May，$\$ 11,000, \ldots .11917$ to 25
otal debt Feb．1， $1896 \ldots .164,000$ INTEREST is payable in Boston at the National Bank of Redemption．

ADAMS．－This town is in Berkshire County．

| School houses． | $\begin{aligned} & \text { Am't Outs'g. } \\ & \cdots \cdots, 800 \end{aligned}$ | Tax valuation 1895．．．．．\＄3，904，704 <br> Total tax（per $\$ 1,000$ ）．．．． $19 \cdot 00$ |
| :---: | :---: | :---: |
| Cemeteries | 5，500 | Tax valuation 1891．．．．．．3，506，357 |
| Water work | 107，500 | Population in 1895 was．． 7,837 |
| Total debt 1 | 136，30 | Population in 1890 was．．． |

136,300 Population in 1890 was ．．．．9，213
＊Bonds loaned Adams Fire District．
A G A W AM．－J．W．Hastings，Treasurer．
Agawam is in Hampden County．
LOANS－When Due．
TOWN NOTES FOR SCHOOLS， ROADs，Bridges－ 6 s ，March，$\$ 2,000 \ldots$ ．On demand．
 4s，$\& \& \&$ ， $5,000 \ldots . .1 .1900-1904$
（ $\$ 1,000$ due yearly on June $4 \mathrm{~s}, \mathrm{~J}$ \＆D $\$ 5,000$ June 1， 1905 Total debt Jan 1896
INTEREST 1,189 ． dema －－

## AMESBURY．－F．W．Merrill，Treasurer．

Amesbury township is in Essex County． Boston．
ARLINGTON．－B．Delmont Looke，Treasurer． This town is in Middlesex County．

|  | Total debt Mch．， |
| :---: | :---: |
|  | Sinking fund a |
|  |  |
| \＄74，000 ．．．．．．July 1， 1898 | Tax valuation 1895 ．．．．．7，718，905 |
| 4s，J\＆J，91，000 ．．．．．．．JJan．1， 1912 | Tax rate（per |
|  | （Assessment |
| 25 | Population in |
|  | Population in 1890 was．．．．．．5，629 |
|  |  |

ATHOL．－Samuel Lee，Treasurer．
This town is situated in Worcester County．

LOANS－When Due． $\mid$ Assessment about 45 actual $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 70,000$ ．．Apr．1， 1900 Population in 1895 was Net debt Feb．， $1896 \ldots . . . \$ 994,296$ Tax valuation in 1895．．．$\$ 5,025,197$
AMHERST．－O．D．Hunt，Treasurer．
This town is in Hampshire County．


Other Loans－

418 ，J\＆J，$\$ 30,700$ ．．．．．July 1， 1898 Total valuation 1895．．．．$\$ 112,133,213$ Assessment about actual value． | Total tax（per $\$ 1,000$ ）．．．． | $\$ 13 \cdot 00$ |
| :--- | ---: |
| Population in 1895 was．． | 4,794 | $\begin{array}{ll}\text { Population in } 1895 \text { was．．} & 4,794 \\ \text { Population in } 1890 \text { was．．} & 4,512\end{array}$

ANDOVER．－GEo．A．Parker，Treasurer

## This town is in Essex County．

Bonded debtJan．1，1896．\＄165，000 Population in 1890 was．
LOANS－When Due．
4s，M\＆N，\＄115，000．．．．Nov．1， 1896
$48, M \& N$ ，$\$ 15000$ ）to Nov． 1,1918 $4 \mathrm{4}, \mathrm{J} \& \mathrm{D}, 10,000 . . . . N o v .1,1919$ 4s，J\＆D，10，00．．．．June 1， 1923

| Floating debt．．．．．．．．．．．． | 23，000 |
| :---: | :---: |
| ki |  |
| Sinking fund．．．．．．．．．． |  |
| Net debt Jan．1， 1896 |  |
| Tax valuation 1895 | 4，486，384 |
| Real valuation | 6，500，000 |
| Tax per \＄1，000 | \＄15．00 |
| Population in 1895 was |  |
| Population in 1890 wa | 1 |

INTEREST is payable at the National Bank of Commonwealth，

High School Loan－when Due．
Wher Works－
4 s ，
4 s ，J\＆J， 92,000
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 10,000$
Other debts．
 418s，J\＆J，$\$ 36,500 \ldots$ ．．．．Oct． 1,1896 （Part due yearly）to Oct．1， 190
4s，A\＆O，\＄42，500 ．．．．．．Oct．1， 1896 （Part due yearly）to Oct． 1,1904
$37 \mathrm{ss}, \mathrm{J} \& J, \$ 3,600 . .$. Oct．$^{1}, 1895$ $(\$ 1,200$ due yearly）to Oct． 1,1898
$33_{48}, ~ A \& O, ~ \$ 4,800$ ．．．．．Oct．1， 1896 $33_{18}$, A\＆O，$\$ 4,800$ ．．．．ct． 1,1896
（ $\$ 1,200$ due yearly）to Oct． 1,1899 412s，A\＆O，$\$ 10,500$ ．．．．Oct． 1,1896
（ $\$ 1,500$ due yearly）to Oct． 1,1902 Total debt Feb．1 1896．．$\$ 161,900$ Tax valuation 1895．．．．．．3，863，655 Tax rate（per $\$ 1,000$
Population in 1890 was．．．．．． 6,3619
The sewer loan is held by the sinking fund．
INTEREST is payable in Boston，Worcester，Greenfield and Athol．
ATTLEBOROUGH．－J．T．Bates，Town Clerk． Attleborough，which is in Bristol County，was divided July 30， 1887 ， and the outstanding bonded debt of $\$ 100,000$ was apportioned $\$ 62,930$ to Attleborough and $\$ 27,802$ to North Attleborough，which see


A YER．－E．D．Stone，Treasurer．

## This town is situated in Middlesex County．

 4s，July，\＄4，200．．．．．．July 1,1896 4s，F\＆A， $27,000 \ldots . . . . . . . . . . . . .1918$ （\＄1，400 due y riy）to July 1， 1898 SCHOOL HOUSE LOAN（NOTES）－

48，var．，$\$ 8,000$（ $\$ 1,000$ yearly）． 4，F\＆A $\$ 5,000$ ． | $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}$, |
| :--- |
| $6,000$. |

1898 4s，A\＆O，$\$ 14,000$ ．．．．．Oct．1， 1896 （part due yearly）to Oct．1，1905 SEWER LOAN（outside debt limit．） ENGINE HOUS 902
900
90
.00
360
319 LOANS－

|  |  |
| :---: | :---: |
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## BERKSHIRE CO.-Gzo. H. Tuoker, Treas.

 County seat is Pittafiela.|  |  |  |  |
| :---: | :---: | :---: | :---: |
|  |  |  |  |
| Demi- |  |  |  |
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|  |  |  |  |

BEVERLY.-O. F. Lbe, Treasurer.

## This town is in Essex Countr.

$\qquad$
LOAAS-



## INTEREST is payable in Boston by the First National Bank.

TOTAL DEBT, ETC. -On July 1, 1895, the elty's net debt, exelusive of slnking funds and water debt, was $\$ 683,56271$. The total bonded debt on Jan. 1, 1895, was $\$ 987,000$; floating debt, $\$ 28,700$; gross debt, $\$ 1,015,700$; sinking funds, $\$ 180,542$; net debt, $\$ 835,158$; water debt, Included in above total, \$150,000.
ASSESSED VALUATION in 1895 was $\$ 13,887,125$; total tax (per 81,000 ) , $\$ 15 \cdot 20$. In 1894 real estate was $\$ 10,429,550$; personal property, $\$ 3,394,837$; total, $\$ 13,824,387$; total tax 1 ate per $\$ 1,000$, $\$ 15.80$. In 1891 the total assecsed valnation was $\$ 13,156,375$; in 1889 ft was $\$ 13,607,975$.
POPULATION,-Population in 1895 was 11,802 ; in 1890 was 10,821 in 1880 was 8,$456 ;$ in 1870 was $6,507$.

The county of Suffolk, in which Boston is situated, contains also the olty of Chelsea and the towns of Revere and Wintbrop. Boston, however, recelves all the connty income, pays an the county expeuses,
owns the county bulldings, and is responsible for the county debt, which amounted on Feb. 1, 1896, to $\$ 3,665,000$. The details of this county debt are ineluded in the following fuanclal report for this eity


|  |  |  |
| :---: | :---: | :---: |
| WERAGE BONDS-(COnt.) - WATER DEBT-(Con.) |  |  |
|  |  |  |
|  | pr. 1, 1900 | 55, A \&0, $\$ 552,000 . . .$. Apr. 1, 1,1906 |
|  | Jan. 1, 1901 |  |
| A\&O, | ,000 .... Apr. 1, 1901 | $5 \mathrm{~S}, \mathrm{~A} \& 0,2,000,000 \ldots .$. Oct. 1, 1906 |
| 4s, A\&O, | 10,000....Oct. 1, 1901 | 58, A\&O, 1,000....Oct. 1, 1907 |
|  | Jan. 1, 1902 | 5s, A\&O, 12,000 ....Apr., 1908 |
| A\& | 317,000...Apr. 1, 190 | $412 \mathrm{~g}, \mathrm{AdO}, 268,000 \ldots$. Oct. 1,1909 |
| A\&O | 627,500....Oct. 1,190 | 48 A\&O 588,000 ... Apr. 1, 1908 |
| , A\&O, | Jan. 1, 190 | 4s, J \& J, 82,000 ...July 1, 1909 |
| Aldo, | $500,000 . .$. Apr. 1, 1903 | 48, A\&O, 280,000 ... Apr. 1,1910 |
| A 8 | 251,000.... Oot. 1, 1903 | 48, A\&0, 324,000 ....Apr. 1, 1912 |
| J \& | 500,000....Jan. 1, 1904 | 4s, J \&J, 111,000....July 1, 1913 |
| J\&J, | 97,000....July 1, 1904 | 48, A\&O, 336,000 ....Oct. 1, 1913 |
| J\&J, | 50,000....Oet. 1, 1 | 48, J\&J, $466,000 . .$. Jan. 1, 1914 |
| 48, J\&J, | 50,000 ....Jan. 1, 19 | 4s, A\&O, 18,500 .... Apr. 1, 1914 |
| , A\&O, | Oct. 1, 190 | 48, A\&0, 16,000 ....Oct. 1, 1914 |
| A\&O, | 421,000.... Oct. 1, 1911 | 48, J \& J, $50,000 \ldots . . J a n .1,1915$ |
| $4 \mathrm{~s}, \mathrm{~J} \&$ | 250,000....Jan. 1, 1912 | 4s, Ad\% $, 145,700 \ldots .$. Apr. 1, 1915 |
| 4s, | 50,000 ...July 1, 1914 | 48, Ad8, 23,000 .... Oct. 1, 1915 |
|  | Apr. 1, 1915 | 4s, J \& J, $58,000 \ldots . . \mathrm{Jan} .1,1916$ |
| $3128, \mathrm{~J}$ \& | 00....July 1, 1905 | 4s, A\&O, 128,500 ....Apr. 1, 1916 |
|  | an. 1, 19 | 4s, Acto, 286,300 .... Oet. 1, 1916 |
|  | Oct 1,1906 | 4s, J\&J, 21,000...JJan., 1917 |
|  | uly 1, 1919 | 48, A\&O. 161,000....Apr., 1917 |
| 3s, J \& J | July 1, 1905 | 4s, J\&ar, 7,000....July 1, 1917 |
| , | Look, dC., Imp. Bonds | 4s, AdO, 160,700....Oct. 1, 1917 |
|  | ot. 1, 1917 | 4s, J \&J, 20,000 ...Jan., 1918 |
| 4s, A\&O | 30,000....Oct. 1, 1913 |  |
|  |  | 4s, A\&O, 100,000 ....Oct. 1,1918 |
|  | July 1, 1899 | 4s, A\&O, 200,000 ....Apr. 1, 1919 |
|  |  | 4s, A\&O, 300,000 .... Oct. 1, 1919 |
| , A\&O, | 25,000 ....Oct. 1, 1912 | 4s, A\&O, 384,000 .... Oot. 1, 1920 |
| 4s, A\&0, | 260,500....Apr. 1, 1913 | 48, AdO, 100,000.... Apr. 1, 1921 |
| , Jd | 50,000....Jan. 1, 1914 | 4s, A\&O, 162,500 .... Oct. 1, 1921 |
|  | 100,000 ...July 1, 1914 | 48, J \&J, 100,000 ...Jan. 1, 1922 |
| , A8 | 100,000.... Oct. 1, 1914 | 4s, A\&O, 75,000 ....Apr. 1, 1922 |
| , | Oet. 1, 1914 | 48, A\&O, 283,000....Oct. 1, 1922 |
|  | 000,000 . . . July 1, 1935 | 48, A\&0, 576,275....Oct. 1, 1923 |
|  |  | 48, AdO, 644,225 ....Oot. 1, 1924 |
| , | 175,000....July 1, 1896 | 312s, A\&O, $50,000 . . .$. Apr. 1, 1915 |
| Adó, | 55,000 ... Oct. 1, 1896 | 322s, AdO, 50,000 ....Oot. 1, 1915 |
|  | D | 312s, J \& J, $100,000 \ldots . . J$ Jan. 1, 1916 |
|  |  | 319s, J \& J, 75,000 ... July, 1916 |
|  | \$500,000 .... Dec | 312s, A\&0, 25,000 ....Oct., 1916 |
|  | 450,000....J'Je 16,18 | 312s, Ad\&0,275,000 ....Apr. 1, 1917 |
| da | 540,000 ....Oct. 3, 18 | $3 L_{2 s,}$ JkJ, 100,000 . . . July 1, 1918 |
| Ado, | 250,000 ...Apr. 27,189 | $3 L_{23,}$ M\&N , 130,000 .... Nov.30,1919 |
| 6s, J $¢$ | 625,000...JJan. 1, 1901 | 3228, Adco, 145,000....Oet. 1, 1919 |
| 68, AdeO, | 688,000 ... Apr. 1, 190 | J\&J,220,000 . . Jan. 1. 9220 |
| $68, \mathrm{~J}$ ¢J, | 330,000 ....July 1, 1901 | A\&O, 200,000.... Apr. 1, 1917 |
| $68, \mathrm{~J}$ \&J, | 100.000 . . . July 1, 1902 | Folk Co |
| to | 905,000.... Apr. 1, 1903 |  |
| , | Jan, 1, 1904 | 4s, AdeO, $\$ 700,000 \ldots$...Oct. 1, 1918 |
| Ado, | 38,000...Apr. 1, 1904 | 48, JdtJ 406,000 . . . July 1, 1922 |
| J\&J, | 161,000 . ...Jan. 1, 1905 | 32es, AdCO, 800,000.... Oct. 1, 1919 |
| , | 142,700..... Apr. 1, 1905 | 4s, A\&O, 75,000 ....Oet. 1, 1923 |
| J \& ${ }^{\text {d, }}$ | 44,000....July 1, 1905 | uly 1, 1924 |
| Ads. | 6,000 ....Oet. 1, 190 | $3{ }^{128,}$ Adc0,800,000 ....Apr. 1, 1937 |
| $68, \mathrm{~J}$ ¢ J, | 82,550....Jan. 1, 1906 | $3^{128}$, J \& J, 100,000 ... July 1, 1938 |
| 68, AḋO. | Apr, 1906 |  |
| O, | 000 ....Oct., 1906 | rly) to |
| J dJ, |  |  |
| Ado, | 5,000 ....Apr., |  |

Limited, in London; on other issues by City Treasurer in Boston.
TOTAL DEBT. -The subjoined statement shows Boston's total debt, the items of which it is made up, and the sinking fund hele by the eity, against the same, on the dates indicated.
City Cebt Feb. 1, 1896. Feb. 1, 1895, Feb. 1, 1894 Coohituate water debt... Feb. 1,1895
$\$ 37,890,691$

Feb. 1, 1894 Mystio water dedt $18,261,274$ $\$ 37,890,691$
$17,761,274$
$7,055,274$
102,000 Charlestown debt.
County debt.
$\frac{3,665,000}{805,665,774}$
Total bonded de
stinking funds, do.
Net debt.
bt....

| $865,665,774$ |
| :--- |
| $24,324,567$ |
| $81,34,207$ |

$\frac{3,682,000}{\$ 59,333,965}$
3,659,000

The following tal..... $\$ 41,341,207 \quad \$ 37,131,424 \quad \$ 33,936,238$
shows the amount of the gross funded debt, sinlding funds and the net debt, for the last sixteen years:

| Years. | Gross Debl | Sinking Funds. | Net De |
| :---: | :---: | :---: | :---: |
| 96 | 5,665,774 64 | 24.972,421 92 | \$40,693,3 |
|  | 59,333,965 00 | 22,202,54100 | 37,131,424 00 |
| 1894 | 54,418,535 00 | 20,482,297 00 | 33,936,238 00 |
| 1893 | 56,908,14800 | 25,477,682 00 | 31,430,46600 |
| 1892 | 56,003,99700 | 25,483,737 00 | 30,520,260 00 |
| 1891 | 55,861,980 00 | 24,139,995 00 | 31,721,985 00 |
| 1890 | 53,930,095 22 | 22,505,598 72 | 31,424,496 50 |
| 18 | 49,920,475 25 | 21,820,64670 | 28,099,828 55 |
|  | 48,993,803 45 | 21,287,25476 | 27,706,54869 |
| 1887 | 46,799,962 72 | 19,946,810 94 | 26,853,151 78 |
| 188 | 43,628,322 04 | 18,409,433 51 | 25,218,888 53 |
| 188 | 42,962,180 02 | 18,022,484 25 | 24,939,695 77 |
| 1884 | 43,185,669 07 | 16,476,871 22 | 26,708,79785 |
| 1893 | 41,184,358 12 | 16,156,795 43 | 25,027,562 69 |
| 1882 | 40,079,312 04 | 15,633,229 37 | 24,446,082 67 |
|  | 40,949,332 18 | 14,511,849 19 | 26,437,482 |

## DEBT LIMITATIONS.-The general provision as to delit limita-

 tion which applies only to Boston is found in the supplement to the Publle Statutes of Massachusette, Laws of 1885, Chapter 178. The act is entitled "An act to limit the municipal debt of, and the rate of "taxation in, the city of Boston."Secrion 1 -Provides that the taxes exclusive of state tax and of
sums reguired by law to be rised on sums required by law to be raised on account of the city debt shall
not exceed in any one year $\$ 9$ on every $\$ 1,000$ of the average of the asnot exceed in any one year $\$ 9$ on every $\$ 1,000$ of the average of the as-
sessors' valnation for the precoding five years, the valuation year
to year belug first reduced by all abatements.
Section 2 -Provides that the limit of indebtedness of the cify of after shall be 2 per cent on the average valuation preseribed in section 1 of this act.
The foregoing limitation is of course exclusive of debts areated for water supply
Another exception is found in Laws of 1886, Chapter 304-which act authorizes a loan for $\$ 500,000$ each year to a total amount not to exceed $\$ 2,500,000$, for the construction of a public patis. Section 4 of this act provides that the debt authorized shall not be included within the limit fixed by section 2, ohapter 178 above cited.

A further exception is found in Laws of 1887, Chapter 312, which
authorizes $\$ 400,000$ bonds issued for the purpose of paying for lands already acquired for public parks adding (in section 3) that the debt anthorized shall not be included within the limit fixed as above.
Still another exemption to this debt limitation is found in Laws of 1888, Chapter 392, which act authorizes, for the purpose of purehase ing such additional lands for its public parks as the Park Commissioners shall deem necessary, the issue of bonds not exceeding $\$ 600,000$, adding that this issue of bonds shall be considered outside the debt limit fixed as above.

In addition to the foregoing, which cover special authorizations of bond issues by the legislature for park purposes, \&o., not included is the debt limit, there are a number of other laws, of which we make a brief mention below.
Chapter 101 Laws of 1887 and Chapter 288 Laws of 1892 authoized loans for the Suffolk County Court House.
Chapter 282 Laws of 1887 authorized $\$ 250,000$ for New Harvard Briage.
Chapter 394 Laws of 1887 authorized not exceeding $\$ 75,000$ for Stony Brook Sewer.
Chapter 322 Laws of 1889 authorized not exceeding $\$ 500,000$ to extend improved sowerage system.
Chapter 68 Laws of 1889 authorized $\$ 1,000,000$ to complete the new Public Library building.
Chapter 254 Laws of 1889 authorized not exceeding $\$ 75,000$ to extend West Chester Park to Harvard Bridge.
Chapter 283 Laws of 1889 authorized $\$ 500,000$ for extension, \&c., of Congress, Oliver and otherstreets.
Chapter 271 Laws of 1890 and amended chapter 444 Laws of 1890 authorized $\$ 200,000$ for public parks in Charlestown.
Chapter 301 Laws of 1891 authorized $\$ 3,500,000$ for parks.
Chapter 324 Laws of 1891 authorized $\$ 1,000,000$ for library
Chapter 323 Laws of 1891 authorized loans for highways.
Chapter 288 Laws of 1892 authorized $\$ 100,000$ for Co. Ct. House.
Chapter 478 Laws of 1893 authorized $\$ 2,000,000$ for subway.
Chapter 548 Laws of 1894 authorized $\$ 7,000,000$ for rapid transit.
Chapter 408 Laws of 1895 authorized $\$ 500,000$ for schools.
NEW LOANS AUTHORIZED.-The following is a summary of loans authorized but not issued on February 1, 1896:
Purpose of Issue-
Additional supply of water................................................................

Inside
Debt Limit.
Additional supply of
$\$ 7300000$
Laying out and construction of highways.... Rapid transit
Blue Hill and other avenues.................................
Sidewalk assessments, repayment ot ..................................................
8730,000
$\ldots \ldots \ldots$ V arious mv
$\$ 442,000$
\$442,000 :
Hospital department, maintenance
New boat, Police Department.
100,000
Outside

Parade grounds, etc. for the milit.
New lunatic hospita
House of Industry, alterat'ns and addit'......
Strand way, from Marine Park, west.........
Commonwealth Park Gymnasium...
Playstead, Neponset.
Columbus Avenue, Massachusette Ave. to
Northampton St., asphalt.
100,000

| 28,500 |
| ---: |
| 47,300 |
| 125,000 |
| 5,100 |
| 75,000 |
| 93,500 |
| 15,000 |
| 15,000 |
| 7,100 |
| 30,500 |

Debt Limit. \$1,300,000
850,000
$5,700,000$ $5,700,000$
$1,500,000$ 1,..........

## Totals.

$\qquad$ \$1,772,000
$\$ 9,350,000$
BORROWING POWER.-The city's borrowing power February 1,
1896, is shown in the following statement:
Total debt, city and county. Less special loans (outside of limit)....... $\$ 15,900,00000$ do county loans (outside of limit)....... 2, 921,00000
do Cochituate water debt................18,261,273 98
Total deductions.
$37,082,27398$
Total debt less above deductions.
Sinking funds,less $\$ 11,546,41863$ held for ions......................... as above (water loans, ete.).

28,583,500 66
$12,778,14830$
Net debt, excluding debts outside of limit.
. $\$ 15,805,35236$
Two per cent on $\$ 902,579,136$ (average valuation for five years, less abatements).

| $\$ 18,051,58272$ |
| :--- |
| $15,805,35236$ |

Right to borrow Feb. 1, 1896, under chapter 178 acts
of $1885 \ldots \ldots . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . ~$ of 1885 ..
Right to borrow Feb. 1, 1896, under chapter 93, acts of 1891, estimate

2,246,230 36
Bonds to the $3,740,24497$ \&uthorized, but are not yet issued.
ASSESSED VALUATION.-The city's assessed valuation of real estate and personal property and tax rate, at different periods, have been as follows:

| Years- | Real. | Personal. $\$$ | Total. |  |
| :---: | :---: | :---: | :---: | :---: |
| 1895 | 744,743,550 | 206,618,969 | 951,362,519 | 12.80 |
| 1894 | 723,728,750 | 204,363,706 | 928,092,456 | 12.80 |
| 1893 | 707,762,275 | 216,331,476 | 924,093,751 | 12.80 |
| 1892 | 680,279,900 | 213,695,800 | 893,975,700 | 12.90 |
| 1891 | 650,238,375 | 204,827,700 | 855,066,075 | 12.60 |
| 1890 | 619,990,275 | 202,051,525 | 822,041,800 | $13 \cdot 30$ |
| 1889 | 593,799,975 | 201,633,769 | 795,433,744 | $12 \cdot 90$ |
| 1888 | 563,013,275 | 201,439,273 | 764,452,548 | $13 \cdot 40$ |
| 1887 | 547,171,175 | 200,471,342 | 747,642,517 | $13 \cdot 40$ |
| 1886 | 517,503,275 | 193,118,060 | 710,621,335 | $12 \cdot 70$ |
| 1880 | 437,370,100 | 202,092,395 | 639,462,495 | $15 \cdot 20$ |
| 1870 | 365,593,100 | 218,496,300 | 584,089,400 | 15.30 |

The tax rate in 1895 included the state tax $\$ 0.55$ per $\$ 1,000$; the county tax, $\$ 0 \cdot 85$; the city tax proper, $\$ 11 \cdot 40$, including $\$ 2 \cdot 32$ for ohools; total per $\$ 1,000, \$ 12 \cdot 80$.
POPULATION.-State census, 1895, was 494,205 . In 1890 popu


BRADFORD.-This town is in Essex County

LOANS- When Due. s, A\&OL HOUSE

48, JaJ, $\$ 1,000$ due Уe.........July 1, 1896
( 11,000 due yearly) to July 1, 1901


BRAINTREE.-This town is in Norfolk County.
WOANS.- When Due. Total value town prop$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 100,000 \ldots . . J u l y ~ 1,1917$ $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 150,000 \ldots . . \mathrm{June} 1,1921$ Municipal Lighting-
Town notes. $\$ 16,500 \ldots . .$. Apr. 1, 1917
Total debt $1895 . . . . . . . . . . . .363,600$
Tax valuation, $1895 . . .$. Total tax (per $\$ 1,000$ ).... Population in 1895 was. Population in 1890 was 5,310

BRISTOL COUNTY.-Geo. F. Pratt, Treas. County seat is Taunton.
LOANS-00 When Due $\mid$ Tax valuat'n in 1895.\$161,812,518 Notes, $\$ 445,000$......... 1896-1905 Population in 1895 was...217,817

BROCKTON.- $\left\{\begin{array}{l}\text { CHARLES WILLIAMSON, Mayor. } \\ \text { W. H. EMERSON, Treasurer. }\end{array}\right.$
This city is in Plymouth County, LOANS- When Due. $4 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, \$ 84,000 \ldots \ldots . .1896-1916$ (\$4,0u0 due yearly on Oct. 1.)
$4 \mathrm{~s}, \mathrm{~J}$ is $, \$ 27,000 \ldots . . .1896-1922$ (\$1,000 due Jearly on June 1.) $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 18,000 \ldots . . . .1896$-1913 ( $\$ 1,000$ due yearly on June 1.) (\$500 due yearly on Jan. 1.) 4s, M\&S, $\$ 31,500 . . . . . . .1896 \cdot 1904$ (\$33,500 due vearly on Sept. 1.)
4 s , A\&O, $\$ 45,000 . . . . . .1899-1923$ 4s, $\$ 1,800$ due yearly on April 15.) $4 \mathrm{~s}, \mathrm{M} \& N, \$ 30,000 \ldots . . .1903 \cdot 1922$
 i $\$ 2,500$ due yearly on Nov. 1. . ( $\$ 2,500$ due yearly
DRAINAGE BONDS

| 18, J\&J, $\$ 38,000$-90-1-2-4-5 |
| :--- |
| $1896-1909$ | ( $\$ 2,500$ due yearly on July 1.) ( $\$ 2,500$ due yearly on July 1.)

$48, \mathrm{M} \& N, \$ 26,400 \ldots . . .1896-1919$
( $\$ 1,100$ due yearly ( $\$ 1,100$ due yearly on Nov. 20.) (\$500 due yearly on Oct. 1.) $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 8,000 . . . . . .$. 1896-191 (\$500 due yearly on June 1.) 4s, J\&D, $\$ 5,400$...........1896-1922 (\$200 due yearly on June 1.)
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 21,600 \ldots . .1896-1922$ ( $\$ 800$ due yearly on Sept. 1.)
$4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 9,500 \ldots . . .1896 .1914$ $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 12,000$ on Aug. 1.) 919 (\$500 due yearly on July 1.)
FIRE DEPARTMENT-
4s, M\&S, $\$ 4,000 \ldots . . .1896-1899$ (\$1,000 due yearly on Mar. 1.) (\$1,000 due vearly on July 1899 $(\$ 1,000$ due yearly on July 1.)
$4 \mathrm{~s}, \ldots . . \$ 4,500 \ldots . . . . . .1896-1898$ ( $\$ 1,500$ due yearly on Oct. 20.) 4 s , A\&O, $\$ 10,000 \ldots . . .1896-1905$ (\$1,000 due yearly on Oct. 1.) Health Building-
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 3,500$
.1896-1902
(\$500 due yearly on June 1.)
4s, F\&A, $\$ 3,000 \ldots . . . . .1896-1898$
( $\$ 1,000$ due yearly on Aug. 1.) PaVing Bonds 1891.-
$4 \mathrm{~s}, \mathrm{~J} \& D, \$ 30,000 \ldots \ldots . .1896-1901$ ( $\$ 5,000$ due yearly on June 1.)
POLICE-
4 s, M\&S, $\$ 2,000 \ldots$ Sept. $1,1896-97$
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 18,060 \ldots 9 \mathrm{t}$

| When Due. |  |
| :---: | :---: |
| \&A, \$14,000 ...... 1896-1899 |  |
| \$3,500 due yearly on Aug. 1.) |  |
| 4s, F\&A, \$7,500 ......... 1896-1900 ( $\$ 1.500$ due yearly on Feb. 1.) |  |
|  |  |
|  |  |
| $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 12,600 \ldots \ldots .$. 1896-1902 <br> (\$1,800 due yearly on June 1.) |  |
| 4s, J\&J. \$7,000......... 1896-1902 |  |
|  |  |
| $J \& D, \$ 10,400 .$ |  |
| A\&O, \$6,000,....... 1896-1901 |  |
|  |  |
| $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 36,000 \ldots . . . .1896-1904$ |  |
|  |  |
| J\&D $\$ 40,000 . . . . . . .1896-1905$ |  |
| (\$4,000 due yearly on June 1.) |  |
| $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 40,000 . . . . . . .189 \mathrm{i}^{-19} 905$ <br> ( $\$ 4,000$ due yearly on Dec. 1.) <br> SEWER Bonds- |  |
|  |  |
|  |  |
| F\&A, \$13,500........ 1896-1922 |  |
|  |  |
|  |  |
| 4s, J \& D, \$42,000....... 1896-1923 |  |
|  |  |
| J\&J, \$224,000....... 1896-1923 |  |
|  |  |
| A \&O, \$175,000......1900-1924 |  |
|  |  |
| 48, A\&O, \$100,000......1904-1913 |  |
|  |  |
| ATER BONDS |  |
| $5 \mathrm{~s}, \mathrm{~A} \& 0, \$ 30,000 \ldots$. Apr. 15, 1900 |  |
| 4s, A\&O, $50,000 . . .$. Apr. 15, 1906 |  |
|  |  |
| 4s, J\&J, 50,000 ....July 15, 1912 |  |
| 4s, M\&N, 50,000.... May |  |
| 4s, M\&N, 25,000.... May 1, 1915 |  |
| 4s, M\&N, 25,000 .... May 1, 1916 |  |
| 4s, ...... 20,000.... May 15, 1918 |  |
| 4s, ....... 10,000.... May 15, 1919 |  |
| $4 \mathrm{~s}, \ldots . .$. 68,0 0.... Apr. 1, 1920 |  |
| $4 \mathrm{~s}, \ldots .$. . $5,000 \ldots$. Oct. 1, 1920 |  |
| $4 \mathrm{~s}, \ldots .$. . $25,000 \ldots$. May 1, 1921 |  |
|  |  |
| 48, M\&N, 25,000 .... Mar. 1, 1923 |  |
| 4s, J\&D, 62,000 .... Dec. 15, 1923 |  |
| $4 \mathrm{~s}, \ldots .$. 25,000.... Apr. 1, 1924 |  |
| $4 \mathrm{~s}, \ldots .$. . 25,000.... Apr. 1, 1925 |  |
|  |  |
| $31_{2}$ S, J\&J, $50,000 \ldots .$. July 1, 1916 |  |
|  | ay 1, 1917 |

( $\$ 2,580$ due yearly on July 1.)
The water bonds are coupon, all others registered
PAR VALUE OF BONDS.-The bonds are mostly for $\$ 1,000$ each. INTEREST is paid in Boston at the Maverick National Bank.
TOTAL DEBT, SINKING FUND, ETC.-The subjoined statement shows Brockton's total municipal debt, the sinking fund held by the city against the same, and the water debt, on the first of January, 1896, 1895, 1894 and 1893.
$\begin{array}{lrrrr} & 1896 . & 1895 . & 1894 . & 1893 . \\ \text { Bonded debt.......... } \$ 1,936,960 & \$ 1,687,918 & \$ 1,566,420 & \$ 918,600 \\ \text { Sinking fund........ } & 187,000 & 167,000 & 144,399 & 131,116\end{array}$ inking fund.......... $\begin{array}{rrrrr}\text { Netdebton Jan. } 1 . \\ \$ 1,749,960 & \$ 1,520,918 & \$ 1,422,021 & \$ 887,484 \\ \$ 695,000 & \$ 645,000 & \$ 20,000 & \$ 533,000\end{array}$ The city has no floatinz debt and the amount of sinking fund on January 1,1896 , was all applicable to the payment of the water debt.
ASSESSED VALUATION.-The city's assessed valuation (which is ${ }^{2} 3$ of actual value) and tax rate have been as follows :

|  | Real | Personal | Total | *Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years- | Estate. | Property. | Valuation. | per \$1,000. |
| 1895 | 19,460,836 | \$3,109,709 | \$22,570,545 | \$18.60 |
| 1894. | 18,568,196 | 2,890,785 | 21,458,981 | $19 \cdot 70$ |
| 1893 |  |  | 20,931,236 | $19 \cdot 70$ |
| 1892 | 16,596,160 | 2,576,147 | 19,172,247 | $18 \cdot 80$ |
| 1890 | 14,997,605 | 2,497,997 | 17,495,602 | $15 \cdot 20$ |
| 1889 |  |  | 15,808,388 | $15 \cdot 70$ |
| 1882. |  |  | 9,150,702 | $16.66{ }^{2}$ |

* Including state, county and city levy.

POPULATION.-In 1895 population was 33,157; in 1890 it was 27,294 ; in 1880 it was 13,608 ; in 1870 it was 8.007 .

BROOKLINE. -This town is in Norfolk County. LOANS When Drue. LOANS- When Due. B\&iwgs Nores-
4s, J\&J, $\$ 5,000 \ldots$ Jan. 1,1897
( $\$ 1,000$ due yearly) to Jan. 1,1901
 ( $\$ 1,000$ due yearly) to June 1,1898 Miscellaneovs( $\$ 20,000$ due yearly) to June 1, 1896 $4 \mathrm{~s}, \ldots, \ldots, \$ 77,250$.......Nov. 1,1896
 PARK BONDS-....July 1,1896
$4 \mathrm{~J}, \mathrm{~J} \& \mathrm{~J}, \$ 56,000 \ldots$
( 83,500 due yearly) to July 1,1911 $4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 24,000$.....Sept. 1,1896 ( $\$ 4,000$ due yearly) to sept. 1,1901 ( $\$ 1,000$ due yearly) to Ang. 1, 1900 4s, J\&J, $\$ 6,000 \ldots . . . . J a n . ~ 1, ~$
( $\$ 1,000$ due yearly) to Jan. 1,1901 4 s, J\&J, $\$ 34,000 \ldots .$. Aug. 1,1896

(Part due yearly) to Aug. 1, 1910 48, J\&J, $\$ 17,000$...... Aug. 1, 1896 | (Part due yearly) to Aug. 1,1996 |
| :--- |
| $49, J \& J, \$ 16,000 \ldots . . . J a n . ~$ | ( $\% 1,000$ dne yearly) to Jan. 1,1911 $48, \ldots . .818,200 \ldots$

 $\$ 650$ due yearly) to June 15, 1902
$3581 . .$. . 106,250 ..June 15,1896
$(\$ 6,250$ due yrly) to June 15, 1912 ( $\$ 6,250$ due $y^{\prime} \mathrm{rly}$ ) to June 15, 1912 P8, J\&J, $\$ 90,000 \ldots \ldots$. July 1,1896
TOTAL DEBT, SINKING FUND, ETC. -The subjoined state ment shows Brookline's total municipal debt, the sinking fund held by it aralnst the same, and the water debt, in each of the last three years. Total debt......................... $\$ 2,146,284$. Fed 15, 1895. $\$ 2,165,685$. Fed. 1, 1893. $81,953,400$

Ket debt.
Deduct
by law...................
$. .82,018,268$
$.727,684$

Net debt as deflned by law
Net debt allowed by law..

## Avallable balanee.

$.81,290,584$
$\ldots \mathbf{1 , 7 1 5 , 7 3 4}$

| $82,031,560$ |
| ---: |
| 791,715 |
| $\$ 1,239,845$ |
| $1,688,970$ |$\$ 1,239,845$

$1,688,970$

The sinking funds are mostly invested in sundry municipal bonds. $\$ 45$
TOWN PROPERTY. -The town's total assets, Inclnding buillings, parks, water works, sliking fund, ete., amount to $\$ 3,934,027$. The water works are valued at $\$ 1,130,045$.
ASSESSED VALUATION and tax rate have been as follows :

| Years- | Real. | Personat. | Total. | - 81.000 |
| :---: | :---: | :---: | :---: | :---: |
| 1895 |  |  | 859,002,600 |  |
| 1894 | 841,837,450 | \$15,353,700 | 57,191,150 | $\$ 1260$ |
| 1893 | 40,029,300 | 16,269,700 | 56,299,000 | 11.00 |
| 1892 | 36,958,100 | 16,068,100 | 53,026,200 | 11.80 |
| 1891 | $34,472,400$ | 16,257,100 | 50,729,500 | 11.00 |
| 1890 | $30,027,200$ | $16,510,100$ | 46,537,300 | 9.00 |
| 1889 | 27,326,200 | 15,207,100 | 42,533,300 | $12 \cdot 00$ |
| 1880 |  |  | 22,493,900 | $12 \cdot 60$ |
| 1870. |  |  | 18,448,300 | $7 \cdot 50$ |

POPULATION.-In 1895 popalation was 16,159 ; in 1890 it was 12,$103 ;$ in 1880 it was 8,057 ; in 1870 it was 6.650 . Population 1894 (local estimate), 14,500.
CAMBRIDGE.- $\left\{\begin{array}{l}\text { WILLIAM A. BANOROFT, Mayor. } \\ \text { WILLAM W.DAILINGEE, Treasur }\end{array}\right.$ This eity is in Middesex County.
 eash value:

| Years- | Real | Personal | Total | Rate of Tax $\text { per } \$ 1,000 \text {. }$ |
| :---: | :---: | :---: | :---: | :---: |
| 1895 | \$16,557,860 | \$64,292,400 | \$80,850,260 | \$15.70 |
| 1894. | 60,877,300 | 16,658,320 | 77,535,620 | 15.80 |
| 1893. | 58,781,500 | 17,500.189 | 76,281,689 | $16 \cdot 40$ |
| 1892. | 56,619,900 | 17,620,195 | 74,240,095 | $16 \cdot 00$ |
| 1891. | 54,126,400 | 16,445,270 | 70,581,670 | 15.50 |
| 1890. | . 52,235,000 | 15,339,925 | 67,574,925 | $15 \cdot 60$ |
| 1889 | 50,324,175 | 14,960,100 | 65,284,275 | 16.00 |
| 1888 | 48,420,600 | 14,296,740 | 62,717,340 | 15.00 |
| 1885 | 42,588,300 | 12,758,255 | 55,346,555 | $15 \cdot 50$ |
| 188 | 37,929,400 | 11,699,660 | 49,629,060 | $16 \cdot 00$ |

POPULATION,-In 1895 population was 70,028 ; in 1880 it was 52,669 ; in 1870 it was 39,634 . decording to state census population in 1895 wав 81.519.
CANTON.-This town is in Norfolk County.
LOANS-
WATEA BONDB-
When Dike. Interest payable at
WATER BONDS
When Dice. $4 \mathrm{4}, \mathrm{J}$ J.J, $88,000 \ldots$. July 1, 1898 ( $\$ 5,000$ due yearly) to July 1, 1917 4s, J\&J, \$1,000 ........July 1, 1918 48, J\&J, $\quad 3,000 \ldots \ldots .$. July 1,1919 Floating debt

Town Treasury Population in 1895 was.......4.688 CHA

This town is in Barnstable County.
LOANS-
When Due. | Total bonds Feb. 1, 1896.. $\$ 31,000$ CHATHAM RR. BONDS
 $4^{125}, \mathrm{Mds}, 12,000 \ldots .$. Sept. 1, 1907 ${ }^{112 s}, \mathrm{Mks}, 4,000 \ldots .$. Sept. 1, 1912 ROAD FUSD NotEs. 48, J\&J, \$2,000............Jan., 1897 ( $\$ 500$ due yearly) to Jan., 1900 Town notes .................. 8,362 Stock Chatham RR. owned. 31,000 Tax valuation, real.........711,620 Total valuation $1895 . . . . .839,456$ Assessment about 4t actrial value. Total tax per $\$ 1,000$........ $\$ 17.00$ Population in 1895 was..... 1,805 Population in 1890 was....... 1,954
INTEREST on the rallroad bonds is payable at the Bank of Commonwealth, Boston; on the road fund bonds at Cape Cod Savinge Bank, Harwich, Mass.

CHELSEA.- $\left\{\begin{array}{l}\text { JOHN C. LOUD, Mayor. } \\ \text { T. B. FROST, Treasurer }\end{array}\right.$
The city is in suffolk County. The city bonds at present outstanding will be refunded at maturity and the new bonds issued will be payable in 1911.

| LOANS <br> When Due. <br> ITY BONDS- | SPECIAL LoANB48, ....... $\$ 12,000 . . . .$. 1896-7 |
| :---: | :---: |
| 68, Ad0, \$100,000...Aug. 1, 1897 | 48, ......, $21,000 . . . . .1896-1897$ |
| 6s,J\&D, 27,000.... Dee. 1, 1898 | 49, ......., 6,500...... 1896 |
| 48, A\&O, 150,000 ..... Oet. 1, 1901 | 48, ......, 19,700....... 1902 |
| 48, Ade, $90,000 \ldots . .0 c t .1,1903$ | 48, ......, 9,000....... 1897 |
| 4s, AdO, 70,000 ....Oct. 1, 1905 | 48, ......, $20,000 \ldots \ldots . .1898$ |
| 44, A\&O, 100,000....Oct. 1, 1907 | $4 \sqrt{4}, \ldots . . \quad 18,000 \text {.........e. } 1,1899$ |
| Reffunding bonds | Water Bonds-1891 |
| 48, A\&O, \$181,000....Oct. 1, 1911 | 48, J\&J, \$150,000......July, 1911 |
| 48, ...... 82,000.... Dee.1, 1911 | 48, J \& J, 150,000......July, 1921 |
| INTEREST is paid in Boston a | ational Bank of Redemption or by |
| ity Treasurer, Chelsea. |  |
| TOTAL DEBT, SINKING FUND |  |

shows Chelsea's total municipal debt, the water debt, the special loans and the sinking fund held by the city, on the 1st of January of each of the last four years.

|  | 1896. | 1895. | 1894. | 1893. |
| :---: | :---: | :---: | :---: | :---: |
| Funded debt... | \$800,000 | \$800,000 | \$800,000 | \$800,00 |
| Water debt...... | 300,000 | 300,000 | 300,000 |  |
| Specialloans | 106,200 | 135,200 | 130,200 | ,000 |
| Total debt. | \$1,206,200 | \$1,235,200 | \$1,230,200 | \$1,203,000 |
| Sink. funds, eto. | 145,816 | 116,224 | 71,677 | 11,578 |
|  | , 38 | 8 , | 1,158,523 | \$1,191,42 |

ITY PROPERTY.-The city owns its water works, which in 1895 earned from water rates $\$ 51,30606$, and cost for maintenance and new iron pipes, $\$ 35,27224$, and interest on loans $\$ 12,000$.

ASSESSED VALUATION.-The city's assessed valuation (the same as actual value) and tax rate have been as follows in the years named:

| Years- | Real | Persona | Total. | er $\$ 1$ |
| :---: | :---: | :---: | :---: | :---: |
| 1895. | \$20,032,050 | \$2,482,993 | \$22,515,043 |  |
| 189 | 19,592,700 | 2,578,014 | 22,170,714 | 16.40 |
| 1898 | 19,354,150 | 2,550,485 | 21,904,635 | 15.60 |
| 1892. | 18,957,750 | 2,464,967 | 21,422,717 | 15.80 |
| 189 | 18,660,300 | 2,559,412 | 21,219,712 | 18.00 |
| 1890 | 18,187,500 | 2,613,439 | 20,801,139 | $17 \cdot 60$ |
| 1889 | 17,756,600 | 2,433,850 | 20,190,450 | 17.80 |
| 1884 | 15,802,550 | 2,300,947 | 18,103,497 | 18 |

POPULATION.-In 1895 population was 31,295 ; in 1890 it waส 27,909; in 1880 it was 21,782; in 1870 it was 18,547.

CHICOPEE.- $\left\{\begin{array}{l}\text { ALEXANDER GRANT, Mayor } \\ \text { JOHN }\end{array}\right.$
Chicopee is in Hampden County and was incorporated as a city in 1890

LOANSBRIDGE LOAN-
$4 \mathrm{~s}, \mathrm{~J} \& D, \dot{5} 3,000$
CITY NOTES000.

When Due. 4s, J\&D, $\$ 5$ SITY Notes $41^{1} \mathrm{ss}, \mathrm{M} \mathrm{\& S}, \$ 26,000.8 \mathrm{ept} .1, ' 96-94$
$4^{1} 2 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$,
$2,000 \ldots$ Dec. 1,1903 $\begin{array}{ll}412 s, J \& D, & 2,000 \ldots \text { Dee. 1, 1903 } \\ 412 \mathrm{~J}, \ldots \ldots . & 550 \ldots \text { On demand. }\end{array}$


$3^{1} 1_{2} \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \quad 51,500 \ldots$ June 1,1902 $3^{1}{ }^{1}$ s, $(\$ 1,000$ y y $6,000 \ldots$...Dec. 1,1896 Net debt Mar. $1,1896 \ldots$. . $\$ 562,346$ Water debt (included).... 280,000 Electric light debt (incl.) $\quad 72,000$ | Sinking funds (deducted) | $\mathbf{2 , 4 0 4}$ |
| :--- | ---: | Tax valuation, real.....5,987,210 Tax valuation, personal. 2,424,5 Tax rate (per $\$ 1,000$ ) Population in 1895 was.... 16,427

 CLINTON.-William F. Heagney, Treasurer. This town is in Worcester County

LOANS.- When Due. Tax valuation $1895 \ldots . . \$ 7,035,987$ WATER BONDS- Tax rate (per $\$ 1,000$ ).... 17.00 | 4s, A\&O, $\$ 115,000 \ldots .$. Oct. 1, 1901 | Population in 1895 was. | 11,500 |
| :--- | :--- | :--- | :--- |
| Water debt (lastreturns). $\$ 275,000$ | Population in 1890 was. | 10,424 | Water debt (lastreturns). $\$ 275,000$

Town debt Feb. 1, 1895.. 102,350 $\qquad$
CONCORD.-This town is in Middlesex County

| LOANS- | When Dri | Total debt $1895 . . . . . . . . .8$ \$90,900 |
| :---: | :---: | :---: |
| Water Works - |  | Tax valuation 1895......3,828,441 |
| , A\&O, \$45, | ct. 1, 1908 | Total valuation 1894....3,723,832 |

4, A\&O, $\$ 45,000$
Oct. 1, 1908
Tax valuation 189
828,441
Tax rate ( per 1894
Population in 1890 was
DALTON FIRE DISTRICT.-M. Glennon, Cbairman of Water Commissioners.
In Berkshire County

LOANS- When Due. $\mid$ Tax valuation, real.....\$1,371,212 $\mathrm{s}, \mathrm{J} \& \mathrm{D}, \$ 50,000 \ldots \ldots .1914$ Total valuation, $1895 \ldots 2,303,915$ 4s, ....... 6,000 ..... On demand Assessment about 23 actual value. Bonded debt Jan. 15,'96. \$56,000 Total debt Jan. $15,1896 . \quad 80,000 \quad$| Population 1895 (of town)...3,207 |
| :--- |
| Population 1890 (of town) |
| 288 |

There has never been any tax levied by the fire district, as water rents pay all expense and a balance of about $\$ 1,000$ is appropriated rearly for improvements or sinking funds.
INTEREST on the bonds due in 1914 is payable at Boston and Pittsfield; on others at Pittsfield, Mass.

## DANVERS.-A. P. LEAROYD, Town Treas.

This town is in Essex County
LOANS- When Due. $4 \mathrm{As}, \mathrm{J} \& D, \$ 25,000$.....June 1, 1911 ELECTRIC LIGHT BONDS-
FIRE A $\$ 4,500 \ldots . . . . . . .1897-8-9$
FIre A Larm-
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 2,000 \ldots$ April, 1896-97 $41_{2}$, A\&O, $\$ 7,500 \ldots . . .1897-8-9$ $\begin{array}{lr}4 \mathrm{~s}, & \mathrm{M} \mathrm{\& N}, \\ 4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, & 18,500 \\ \ldots, \ldots . . & 1896-1915\end{array}$ $\begin{array}{r}\text { WATER BONDS- } \\ 5 \mathrm{~s}, \mathrm{~J} \& J,\end{array} 30,000 \ldots \ldots . . . .$. 4s. J\&D, $15,000 \ldots .$. June 1, 1913 $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, 12,515 \ldots . .1920$ to 1926 Total debt March, 1896.. \$290,415 Sinking fund. ax rate (per $\$ 1,000$ ).... $4,515,395$ Population in 1895 wa Population in 1890 was Population in 1880 wa

${ }^{\text {PoI }}$

## DUXBURY.-J. W. Swift, Treasurer.

This town is in Plymouth County. Assessment is at full value.
 $4^{128}$, A\&O, $\$ 12,000$... Apr. 1, 1896 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 000$ yearly) to Apr. 1, $\$ 25,000 . . . \mathrm{Apr}^{1} 1,1901$ $\begin{array}{lr}\text { Total debt } 1895 \ldots . . . . . . & \$ 46,000 \\ \text { Assets....................... } & 7,000 \\ \text { Net debt Feb. 1, } 1895 \ldots . .1,000 \\ \text { Tax valuation 1895..... } 484,355\end{array}$ Tax rate (per $\$ 1,000$ ).... $\$ 14 \cdot 10$ Population in 1895 was......1,966 Population in 1880 was........ 2,196
ESSEX CO.-E. Kendall Jenkins, Treasurer. County seats are Salem, Newburyport and La wrence

## LOUNS

$388, \mathrm{~J} \& \mathrm{D}, \quad \$ 100,000 . J u n e 27,1896$
$3^{1} \mathbf{1}_{2 \mathrm{~s}}, \mathrm{~J} \& J$,
$60,000 . J a n .28,1896$ Total debt Jan. 1, 1896... \$179,70 Cash in banks............. 179,185

County property ${ }^{\text {Tax valuation }} \mathbf{1 8 9 5}$... $\$ 1,054,997$ Tax valuation 1895 ...246,289,751
Tax valuation 1890 219,502,533 Population in 1895 was. ...329,775 Population in 1890 was....299,995 Population in 1880 was.....244,535

EVERETT-\{ $\begin{aligned} & \text { JOHN D. HENDERSON, Mayor. } \\ & \text { NATHAN NICHOLS, Treasurer. }\end{aligned}$
Everett is in Middlesex County. It became a city on Jan. 1, 1893. LOANS- When Due. WATER BONDS-

SEWEA BONDS$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J},{ }^{4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J},} 50,000$. $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{I}$,
$4 \mathrm{~s}, \mathrm{~J} \& J$,
85,000

Jan. 1, 1911
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 30,000$. $48, J \& J, 60,000$ $31_{2 s} \& 4 \mathrm{~s}, \$ 215,600$ INTEREST on the water bonds and sewer bonds is parable at the Winthrop National Bank, Boston; on city notes by check from Treasurer's office.
TOTAL DEBT, ETC.-The following shows Everett's total debt the sinking fund held against the same, and the water debt, on each of the dates named.
Total debt $\qquad$ Jan. 1,'96.
$\$ 590,600$

Net debt $\qquad$ 41,480

| Jan. 1,'95. |
| :---: |
| $\$ 509,750$ |
| 29,500 |
| $\$ 480,250$ | Apr.1,'94.

$\$ 471,700$
8,319
$\$ 549,120$
$\$ 480,250$
$\$ 463,381$
Water debt (included in above).. $\$ 190,000 \quad \$ 184,000 \quad \$ 184,000$
Of the total debt on January $1,1896, \$ 375,000$ was bonded and $\$ 215,600$ represented by city notes as desoribed in the foregoing list of outstanding loans.
ASSESSED VALUATION.-The assessed valuation of real estate in 1895 was $\$ 12,853,600$; personal property, $\$ 721,000$; total, $\$ 13$,574,600 ; total tax rate (per $\$ 1,000$ ), $\$ 16 \cdot 70$. The total assessed valuation in 1893 was $\$ 11,299,800$. Property is assessed at a fair cash value.
POPULATION-In 1895 was 18,578; in 1890 it was 11,068 ; in 1880 it was 4,159; in 1870 it was 2,220.

FALI RIVER.- $\left\{\begin{array}{l}\text { WILLIAM S. GREENE, Mayor. } \\ \text { CLARENCE BUFFINTO }\end{array}\right.$
Fall River is in Bristol County.
LOANS-
$\qquad$ When Due.

$\qquad$ | 37 Ss, M\&S, $\$ 30,000$. Sept. 15,1896 |
| :--- |
| ( $\$ 10,000$ d 18 , | ( 810,000 due $\mathrm{y}^{\prime}$ 'ly $)$ to Sept.15, 1898 34s, M\&N, $\$ 81.750 . .$. Nov. 5,1896 (\$1,750 due y rivy to Nov. 5, 1900 33s, M\&N, \$12,000... May 1, 1896

(\$2,000 due y'rly) to May 1, 1901
$3^{12}{ }^{2}$, A \&O, $\$ 20,000$. Oct. 1,1896
 (\$5,000 due y'rly) to Apr.15, 1900 City Hospital LOAN-
4s, ..... \$12,500... Feb. 1, 1896 FUNDING LoANS-
6 s , J\&D 5s, M\&N, 175,000 ...June 1, 1897 334s, A\&O, $100,000 \ldots$...Apr. 1, 1896 ( $\$ 20,000$ due y'rly) to Apr. 1, 1899 HIGHWAY LOANS
 ( $\$ 5,000$ due $\mathrm{y}^{\prime}$ rly) to June 1, 1901
$4^{1}$ S, M\&S, $\$ 40,000 \ldots$. Sept. 1, 1901 $4^{1} 2 \mathrm{~s}, \mathrm{M} \& S, \$ 40,000 \ldots$ Sept. 1,1901
$4^{1} 2 \mathrm{~S}, \mathrm{~A} \& 0,10,000 \ldots$ Oct. 2,1903
 $33_{4}$ S, M\&S, $\$ 7,500 \ldots$ Sept. 15,1896 ( $\$ 1,500$ due y'rly) to Sept. 15,1900 MUNICIPAL LOANS-
$4 \mathrm{~s}, \ldots .$. May 1, 1896 $(\$ 9,500$ due yearly) to May 1, 1902 (\$7,500 due yearly) to July 1, 1912 4s, ...' $\$ 86,500 \ldots .$. Mar. 1,1903 ( $\$ 1,500$ due y'rly) to Nov. 5, 1900 $4 \mathrm{~s}, ~ A \& O, \$ 21,000 \ldots$ Oct. 1, 1904
$4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, 173,000 \ldots$ Feb. 1, 1905 4s, M\&S, 102,000...Mch. 1, 1906 $4^{1} 1_{2}$ s, J\&D, $\$ 15,500 \ldots$ June 1, 1896 (\$2,500 due y'rly) to June 1, 1901 $3^{1}{ }_{2}$ s, J\&D , $\$ 12,500$...June 2, 1896 (\$2,500 due y'rly) to June 2, 1900 PUBLIC LIBRARY -
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 75,000 \ldots .$. Dec 1, 1925 SCHOOL LOANS-
412 s. A\&O, \$150,000 .. Oct. 2, 1913
60,000 Apr 1, 1916


48, AdO, 60,000...Apr. 1, 191
TOTAL DEBT, ETC.-The subjoined statement shows Fall River's total municipal debt, the additional water debt, and the sinking funds held by the city against the same, on the dates named:
Municipai bonde....
Pesmanent loan....
Oct. 1, 1895.
Jan., 1895
$\$ 2,366.861$
50,000
285,000
Total debt Jan. 1
Net debt.
$\frac{\cdots \cdots}{\$ 1,712,203}$
Water debt (additional)
Water sinking funds and cash
Netwater debt.
$\qquad$ $\$ 1,497,562$
$\$ 1,447,323$
\$1,464,098 $\$ 2,965,917$ ASSESSED VALUATION-The city's assessed valuation (about the same as real value) and tax rate have been as follows:

| Years- | Real Estate. | Personal Property. | Total Valuation. | Rate of Tax per $\$ 1,000$. |
| :---: | :---: | :---: | :---: | :---: |
| 1895 |  |  | \$65,238,178 | \$17.20 |
| 1894. | 38,869,500 | \$24,769,063 | 63,638,563 | 16.80 |
| 1893 | 37,160,300 | 23,373,705 | 60,534,005 | $17 \cdot 40$ |
| 1892. | 34,784,200 | 21,281,720 | 56,065,920 | $17 \cdot 40$ |
| 1891. | 33,269,950 | 21,011,980 | 54,281,930 | $17 \cdot 20$ |
| 1890. | 32,459,650 | 21,013,533 | $53,473,183$ | 16.40 |
| 1889 | 30,687,300 | 19,154,391 | 49,841,691 | $17 \cdot 80$ |
| 1885 |  |  | 43,820,005 | $18 \cdot 80$ |

POPULATION-In 1895 population was 89,203 ; in 1890 it was 74,398 ; in 1880 it was 48,961; in 1870 it was 26,766 . In 1893, according to looal figures, 87,773 .

FITCHBURG.- $\left\{\begin{array}{l}\text { HENRY F, ROCKWELL, Mayor. } \\ \text { GEORGE E. CLIFFORD, Treasure }\end{array}\right.$
This city is in Worcester County.

 $48, \ldots . .135,000$ (reg.) 1912
ts STi..., $\$ 5,000$ (reg.) 1896 to 1899 $43, \ldots . . . \$ 25,000$ (reg.) 1903 48, ....., $\$ 50,000$ (reg.) 1903 48, ...... 5,000 (reg.) 1896 to1900
6, Jd.VJ, $\$ 80,000$ (cou.) July 1,1905 68, J\&J, 20,000 (cou.) July 1,1906 4s, $\ldots . .1,11,000$ (reg.) July 1,1901 $4 s, A \varepsilon O B, \quad 50,000$ (reg.) Apr. 1,1903 Subject to call after A pr. 1,1898
$45, M \& N, \$ 25,000$ (reg.) Nov. 1,1903 45, MLAN, $\$ 25,000$ (reg.) Nov. 1,1903
4 s , MdEN, 100,000 (reg.) May 1, 1911 4s, A\&O. 300,000 (reg.) Apr. 1, 1922

PAR VALUE OF BONDS. The bonds are for $\$ 1,000$ eaeh, par PAR VALUE OF BOND
registered and part coupon.
INTEREST on coupon bonds is payable in Boston at Merchants' Bank. The interest on registered bonds is remitted by oheek.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Fitehburg's total munieipal debt, the sinking fund held by the olty against the same, and the water debt, on the 1st of December of each of the last three years.
Total city debt December $1 \ldots . . \$ 1,7335$.
Sinking funds,
Net debt on Decenter 1
ater debt, Included above
The total The total city debt on December 1,1893 , as given in the above, in-
eluded temporary loans to the amount of $\$ 70,300$, and on December 1 , 1894 , included such loass to the amount of $\$ 100,000$. The sinking funds are invested in sundry munlelpal bonds.
ASSESSED VALUATION.-The efty's assessed valuation and tax rate have been as follows:



POPULATION.-In 1895 population was 26,394; in 1890 it was 22,037 ; in 1980 it was 12,429 ; in 1870 it was $11,260$.

FRAMINGHAM.-John B. Lombard, Treas'r. This town is in Mddlesex County

LOANS-

## 4a, PEA, $\$ 140,000$

Interest la payabio. in ing. 1, 1908 Bonded debt Jan. 1, ${ }^{\prime} 96$.. $\$ 140,000$ Floating debt.............. 97,000
Total debt................... 287,000 40,000

## FRANKLIN CO.-E. A. Newcoyb, Treasurer.

 County seat is Greenfleld.LOANS- When Due. 45, J\&D, $\$ 27,500 \ldots . .$. On demand Pox rate (per $\$ 1.000$ )... 9.65 34s, JkeD, 87,000 .....Jank, 1, 1900 Population in 1890 was.....38,610 INTEREST on the Jall loan is payable in Greonteld.
TAX FREE.-All boads lanned by thls company are exempt from taxation.
GARDNER, -Thla town is in Worceater County. Bonded debt Feb. 1, '96. $\$ 97.000 \mid$ Tax rate (per $\$ 1,000$ ).. Floating debt............ 87,500 Population in $1 \$ 95$ was.......9, 183 Total deft Freb, 1, $1896 . .121,500$ Poppuation in 1890 was.......8, 423 Tax vaiuation in $1895 \ldots 4,852,416$ Population in 1880 was...... 4,988
INTEREST is paymble at the Firat National Bank, Gardner, Mass,

GLOUCESTER.- \{DAVID RoBINSON. Mayor.
Gloucester is in Easex County.
LOANS
NAME AND P
CAME bonds
High achool
do
Highway im
do
Improvemen
Paving note
Pollceandar
Sehoo note
Variona pur

Varions purposes notes........ is Vario's 1896 to $1905 \quad 18,500$
INTEREST on the elty bonds is payable at the First National Bank of Boston; on the city notes at City Treasury.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Glouceater's total municipal debt and the sinking fund held by the city againat the aame on the first of December of ench of the last three years:


The sinking fund receives yearly about $\$ 25,000$, and is invested in real estate mortgages, railroad bonds, etc.
ASSESSED VALUATION.-The eity's assessed valuation and tax rate at various periods have been as follows, real estate being taken "a about three-fourths cash value:"

| 10 | Ren | Person | Tota |  |
| :---: | :---: | :---: | :---: | :---: |
| 1.95 | \$11,849,950 | \$4,058,546 | \$15,908,496 | \$16.40 |
| 1894 | 11,523,700 | 4,097,478 | 15,621,178 | $16 \cdot 80$ |
| 1893 | 11,283,450 | 4,223,730 | 15,517,180 | 16.5 |
| 1892 | 10,909,300 | 4,102,316 | 15,011,616 | $15 \cdot 4$ |
| 1891 | 10,226,530 | 3,986,491 | 14,213,021 | $15 \cdot 40$ |
| 1890 | 9,928,400 | 4,024,064 | 13,952,464 | 15.50 |
| 1889 | 9,637,340 | 3,773,693 | 13,411,033 | 15. |
| 1888 | 9,154,010 | 3,896,088 | 13,050,098 | 17. |
| 1880. | 5,476,770 | 2,624,380 | 8,101,150 | 22.0 |

POPULATION.-In 1890 population was 24,651; in 1880 it was 19,329 ; in 1870 it was 15,389 . The population in 1895, according to State census, was 28,211 .

## GREENFIELD.-Wm. Blake Allen, Treasurer.

 This town is in Franklin County. The fire distriot is a municipal cor poration within the town and has a distinct debt.|  |  |
| :---: | :---: |
| Boi |  |
|  |  |
|  |  |
| 12,00 | 48 |
|  | In |
| s, J\&J, \$2,700 ......Oct. 15, 1896 | Totaltown debtJan.,'96. |
|  | Fire dist. debtJ |
| Jted, $\$ 5,000 . . . .$. Oct. | Tax valuation |
| var |  |
| 48, J\&J, \$1,500...... Oct. 15, 1896 | Total valuation 1895 |
| 48, J\&J, 4, $500 \ldots . .$. Oct. 15, 1897 | Tax val'n, Fire Dis. 1 |
| 4s, JkJ, 15,000..... Oct. 15, 1898 | Assessment same as actual |
| (\$8,000 due $y^{\prime}$ 'rly) to Oot. 15, 1902 | Town total tax............. $\$ 1$ |
| SCH00L Lo, | Fire District tax |
| 4s, A\&O, \$5,000 ....Nov. 1, 1896-7 | Population in 18 |
| JdeJ, 6,000 ..... Oct. 15, 1897 | Population in 1 |
| due y'rly) to Oct. 15, 18 | Population in 1 |

TAX FREE. - All bonds issued by this town are exempt from taxation.
HADLEY.-H. S. SHIPMAN, Treasurer.
This town is in Hampshire County.


HAMPDEIN CO.-M. Wells Bridge, Treasurer. County seat is springtleld.
LOANS- When Duce.
BRIDGE NOTES- Feb. 29, 1896-7
 COURT HOUSE NOTES-
$7 \mathrm{~s}, \ldots . .870,000 . . . . J \mathrm{Jan} .1,1897$
 38, F\&A, $\$ 200,000 \ldots$ Aug. 1, 1906 38, FdA, $8200,000, \ldots$ Aug. 1,1906 Floating debt
Total debt....
Sinking fand.
\$112,19.5 Sinking fund........... 312,195 Net debt Jan, 1, $1896,1307,513$ County property 1894. 1999,182 Total tax (per $\$ 1,000$ ) ...... $\$ 12.00$ Population in 1890 was....135,713

INTEREST on the Jall and house of correction bonds is payable at the First National Bank of Boston, Mass,; all other interest payable at the Springfield Institute for Savings, Springfield, Mass.
HAVERHILL.- \{BENJAMIN F. BRICKETT, Mayor.
Haverhill is in Easex County. Haverhill's water debt was created to pay for the water works which the elty recently bought from the Haverhill Aqueduct Company.


INTEREST on the water bonds and on the $\$ 70,000$, the $\$ 90,000$ and the $\$ 50,000$ lote of the city bonds is payable at National Bank of Redemption, Boston, while that upon the other ofty bonds is payable at Treasurer's offlee.
TOTAL DEBT. -The following statement shows Haverhill's total municipal debt, the sinking funds held by the city against the same, the net debt, and the additional water debt, on eaoh of the dates named:
Bonded debt

Bonded debt
sinking fund $\qquad$ .....8716,500

Net debt. $\qquad$ ...8542,704 188,356

Net water debt (additional) . 8710,974 \$655,509 126,900 Net witional tomporay loan. $\$ 710,070$ an temporary loan, in antilipation of taxes, authorized

ASSESSED VALUATION of the city and the tax rate have been as follows in the years indicated. Property is assessed at about a 1 its actual value.


[^0]Hinghal．－William Fearing，Second Treas． This town is in Plymouth County．
LOANS－
$39_{4} \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 36,000 \ldots$ 1896－1904 （\＄4，000 due yearly．）．
ELECTRIO LIGHT LoAx－


Total debt Jan．， 1896
853,00
$3,965,32$ Tax valuation $1895 \ldots . . .3,965,323$ Tax rate（per $\$ 1,000$ ）．．
opulation in 1895 wa

| OLBROOK．－George T．Wilde，Treasurer． |  |
| :---: | :---: |
| Coun |  |
| When |  |
|  | Sin |
| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 30,000 \ldots$. Apr．1， 190 | Ne |
| $4 \mathrm{~s}, \mathrm{AdO}, 30,000 \ldots .$. Apr．1， 1912 | Total value town prop＇ty 17 |
| $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 40,000 \ldots . . \mathrm{Apr} .1,1917$ | Tax valuation in 1895．．．1，10 |
| －$, 35,000 \ldots .$. July 1， 1922 | Tax |
|  | Pop |

HOLLISTON．－James F．Fiske，Town Treas． This town is in Middlesex County．

| LOANS－When Due． | Assessment about $3_{4}$ aetual value． |
| :--- | :--- |
| WAR LOAN－ |  |

 Notes due 1896 to 1902 ．$\quad \$ 30,000$ Population in 1890 was．．．．．．2，616 $\begin{array}{lr}\text { Total debt Feb．1，} 1896 . & 33,000 \\ \text { Tax valuation 1895．．．．} 1,627,175\end{array}$

HOLYOKE．－ $\begin{aligned} & \text { JAMES J．OURRAN，Mayor．} \\ & \text { PLERRE BONVOU }\end{aligned}$
This city is in Hampden county．BONVOULOIR，City Treasurer．
IOANS-
 NAME OR PURPOSE．
Bridge bonds．．．．．．．．．．．．

City bonds．

School loan
Sewer bonds．．．．．．．．．．．．．．．． 18

Water loan．．．．．．．．．．．．．．．．．．．．．．．．．
Holyoke \＆Westf．RR．（ref．） City notes
4 J \＆D Dec．1， $1896 \quad 10,000$
INTEREST on the water bonds and on the city bonds due in 1899 is payable at the City Treasury ；on all other bonds at the National Hide \＆Leather Bank，Boston．
TOTAL DEBT，SINKING FUND，ETC．－The subjoined statement shows Holyoke＇s total municipal debt and the sinking fund held by the city against the same on the dates named．

Jan．1，＇96．Jan．1，＇95．Jan．1，＇94．Jan．1，＇93．

Total debt． | $\mathbf{5 1 , 8 5}, 716$ | $\mathbf{8 1 , 6 8 8 , 0 0 0}$ |
| :--- | ---: |
| 481,983 |  |

$\$ 1,491,500$ ，491，500
426,219 \＄
$\begin{array}{r}1,282,500 \\ \mathbf{3 7 0 , 5 9 3} \\ \hline\end{array}$
Net debton Jan．1．$\overline{\$ 1,310,284} \overline{\$ 1,206,017} \overline{\$ 1,065,281} \overline{\$ 911,907}$ Water debt，incl．above $\$ 250,000 \quad \$ 250,000 \quad \$ 250,000 \quad \$ 250,000$ CITY PROPERTY－The city has，besides the sinking fund above described，$\$ 226,500$ Holyoke \＆Westfield RR．stock．This railroad is leased to the New Haven \＆Northampton and has paid dividends since 1879．The value of all city property not including water－works is estimated at $\$ 988,090$ ．The water－works of the city are valued at $\$ 1$ ， 100,000 （more than the entire debt of the city．They are practically all paid for，as the interest on the amount $(\$ 230,33541)$ at present in he sinking fund for the payment of water bonds is more than suffici－ ent to pay for the bonds at maturity
ASSESSED VALUATION－The city＇s assessed valuation and tax rate have been as follows，real estate being taken＂at about 60 per cent cash value．＂

| Years－ | Real | ed Valuatio Personal | Total | Rate of Tax per $\$ 1,000$ ． |
| :---: | :---: | :---: | :---: | :---: |
| 1895 | \＄20，578，390 | \＄7，126，235 | \＄27，704，625 | \＄16．80 |
| 1894 | 19，856，850 | 6，897，915 | 26，754，765 | $15 \cdot 00$ |
| 1893 | 19，032，550 | 6，617，105 | 25，649，655 | $15 \cdot 80$ |
| 1892. | 18，231，520 | 6，241，765 | 24，473，285 | $17 \cdot 50$ |
| 1890. | 16，914，870 | 5，158，955 | 22，073，825 | 18.00 |
| 1886 |  |  | 16，874，635 | $18 \cdot 20$ |
| 1882 |  |  | 13，374，005 | $15 \cdot 40$ |

The total tax rate for 1895 included city tax，$\$ 15 \cdot 10$ ；county tax， $\$ 1 \cdot 10$ ，and state tax．，$\$ 0 \cdot 59$ ．
POPULATION－In 1895 population was 40,149 ；in 1890 it was 35,528 ；in 1880 it wंas 21,915 ；in 1870 it was 10,733 ；in 1896 （accord－ ing to local figures）it was 40,322 ．

HOPKINTON．－This town is in Middlesex County． Water Works

 | Other debts．．．．．．．．．．．． | 45,000 | Population in 1895 was．．．．．．2，983 |
| :--- | :--- | :--- | :--- |
| Total debt Feb．， $1896 \ldots .$. | 91,000 | Population in 1890 was．．．．．．4，088 |

HUDSON．－Savillian Arnold，Treasurer．
This town is situated in Middlesex County．
LOANS－Amount．｜Tax valuation in 1895．．\＄2，853，773
Town Notes ．
Water Notes
Total debt Jan． $1,1896$.
Cash \＆uncollected taxes 74,000 Total tax（per $\$ 1,000$ ）． 144，000 $\begin{aligned} & \text { Population in } 1895 \text { was．} \\ & \text { Population in } 1890 \text { was }\end{aligned}$ 32,467
111,533 Population in 1880 was． $20 \cdot 00$
$. .5,306$
$. .4,670$ Net debt Jan．1，1896 ．．．111，533

HYDE PARK．－Henry S．Bunton，Treasurer． This town is in Norfolk County．

LOANS－
4s，F\＆A，\＄2，000．
$4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, 4,4,000$.
4s，M\＆S，6，000．
4s，M\＆S，6，000．．．
（\＄2，M\＆due yearly $\$ 16,000$ ．
（2，000 due yearly）to Nov． 1,1896
Town Notes－ TOWN Notea－to Nov．1， 1903 s，J\＆J，$\$ 2,000$ ．

（\＄1，000 due yeariy）to July 1， 1,1899 Aug．1， 1896
Nov． $1,196-7$
Sept． 1,1896
Sept． 1,1898
Nov． 1,1896
Nov． 1,1903
Mar． 1,1897
July 1,1896
July 1,1899

When Due． 4 s, A\＆O，$\$ 1,800 \ldots$ Oct．1， 1896

IPSWICH．－Thomas E．Cordon，Treasurer．
This town is in Essex County．
WOANS－
When Due．
48，J\＆J，$\$ 130,000$ ．．．．．．July 1， 1924 Total debt Jan．1，1896．．$\$ 156,000$

Assessment about 23 actual value Assessment about 23 actual value． Population in 1890 was Tax valuation 1895．．．．．． $2,960,205$

INTEREST is payable in Boston at the office of the Old Colony Trust Company．

LA WRENCE－\｛ GEORGE S．JENKINS，Mayor．
This city is in Essex County．
LOANS－$\quad$ Pot．Payable．When Drest．Outstand＇g． Gale＇s Hill improve．notes．．． Municipal debt

## Public building， 1895

s

$P O$

do $1894, \ldots \ldots$ Subject to 4

## PAR VALUE OF BONDS．－The bonds are of various denomine

 tions．INTEREST is paid at the Tremont Bank in Boston and by the City Treasurer．

TOTAL DEBT，SINKING FUND，ETC．－The subjoine I statement shows Lawrence＇s total debt，the sinking fund held by the city against the same，and the water debt，on the dates named
 Sinking funds，etc．．．．．．．．．．．．．．．．． $5 \mathbf{5 3 0 , 7 1 5} \quad \mathbf{\$ 1 , 7 8 8 , 8 3 4} r \mid \$ 1,533,666$
$\begin{array}{rrrr}\text { Net debt on Jan．} 1 \ldots \ldots \ldots . . \$ 1,283,745 & \$ 1,258,496 & \$ 1,351,678 \\ \text { ater debt，included above．．．} \$ 902,000 & \$ 902,000 & \$ 1,102,431\end{array}$
CITY PROPERTY．－The city owns property valued at $\$ 2,138,783$ ， including $\$ 1,136,799$ for water works．
ASSESSED VALUATION．－The city＇s assessed valuation and tax rate at different periods have been as follows，assessment being taken at＂fair market value．＂

| Years－ | Real． | Personal． | Tot | er $\$ 1,000$ |
| :---: | :---: | :---: | :---: | :---: |
| 1895. | \＄25，308，525 | \＄8，257，613 | \＄33，566，138 | \＄16．00 |
| 1894 | 24，997，875 | 8，438，718 | 33，436，593 | 16.00 |
| 1893 | 24，608，100 | 8，599，272 | 33，207，372 | 16.80 |
| 1892 | 23，912，400 | 8，615，537 | 32，527，937 | 16.80 |
| 1890 |  |  | 30，476，223 | 14.80 |
| 188 |  |  | 29，640，947 | $15 \cdot 20$ |
| 1888 |  |  | 28，971，979 | 16.00 |
| 1880 |  |  | 24，187，140 | 16.80 |

POPULATION．－In 1895 population was 52,153 ；in 1890 it was 44,654 ；in 1880 it was 39,151 ；in 1870 it was 28,921

LEOMINSTER．－Chas．A．Joslin，Treasurer．
This town is in Worcester County．

| LOANS－ <br> When Due． <br> Water Works－ |  |
| :---: | :---: |
| $1_{2}$ S，M\＆S，$\$ 20,000 \ldots$ Sept．1， 1900 | $4^{1} 4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \quad 5,000 . .$. Dec． |
|  |  |
| 4s，M\＆N，50，000．．．Nov．17， 1900 | Water debt．．．．．．．．．．．．．．．．．$\$ 24$ |
| 48，M\＆N，40，000 ．．．May 17， 1900 | Floating debt．．．．．．．．．．．．．．． 59, |
| 48，J\＆D，25，000 ．．．June 1， 1900 | Sewer debt．．．．．．．．．．．．．．．． 23,5 |
| SEWER LOANS－ | Town Hall \＆sch．h．debt．117，7 |
| $41_{2}$ s，M\＆N，\＄7，000．．．Nov．1， 1903 | Funds held in trust．．．．．．18，11 |
| $4^{1} 48$, J\＆D， $3,500 .$. Dec．1， 1901 | Total debt Jan．1，1896．． 45 |
| 6，000． | Tax valuation，real．．．．．．4，872 |
| Town hall and school | Tax valuation，personal．1，008，005 |
| 41\＆8，J\＆J，\＄13，900．．．July 1， 1918 | Tot＇l valuation in 1895 ．．5，880，562 |
| 94，500 | Total tax（per \＄1，000）．．．．\＄19．50 |
| General Debt－ | Population in 1895 was |
| s，J\＆J，\＄6，000 ．．．Sept．1， 1897 | Population in 1890 wa |

INTEREST on the water bonds is payable at the Boston Safe Deposit \＆Trust Co．of Boston；on the 4 per cent general debt loan at Leomins－ ter；on all other loans at Boston．

LEXINGTON．－L．A．Saville，Clerk and Treas． This town is in Middlesex County．

| LOANS－ When Due． SCHOOL House Notes－ | Floating debt． Total debt Jan．1，1896．$\quad 254,000$ |
| :---: | :---: |
| $3^{3} 88$ ，Var．，$\$ 30,000 \ldots \ldots . .1896-1900$ | Tax valuation，real．．．．． $3,681,141$ |
| （\＄6，000 due yearly．） | Tax valuation，personal 440，495 |
| ．．．．，\＄2，500 ．．．．．．．．．．．． 1899 | Tax valuation 1895．．．．4，121，636 |
| WATER W ORKS BONDS | Assessment same as actual value． |
| 4s，M\＆N，\＄200，000．．．．．1896－1915 | Tax per \＄1，000 ．．．．．．．．．．．．．\＄18．00 |
| （\＄10，000 due yearly on Nov．1．） | Population in 1895 was．．．．．．3，397 |
| Other liabilities．．．．．．．．．．．．$\$ 21,500$ | Population in 1890 was．．．．．．3，197 |
| Bonded debtJan．1，1896．．200，000 | Population in 1880 was．．．．．．．2，460 |
| TCOIN．－CHAS．S． | Wheeler，Treasurer． |
| This is a town of Middlesex Coun |  |
| LOANS－ | Total valuation 1895 ．．\＄2，434，919 |
| ATER BONDS－ | Assessment about 23 actual value． |
| 4s，．．．．，$\$ 19,000 \ldots$. Dec．$]$ ，yearly． | Total tax（per $\$ 1,000$ ）．．．．．．．．$\$ 8.50$ |
| Water deht．．．．．．．．．．．$\$ 31,000$ | Population in 1895 was．．．．．．1，111 |
| Total debt Mar．，1896．．．．．．31，000 | Population in 1890 was．．．．．． 987 |
|  | Population in 1880 was．．．．．． 907 |

INTEREST is payable at National Bank of Commonwealth，Boston．

## This town is in Hampden County．

 LOANS－ 4s，J\＆EJ，\＄30．000When Due． interest paid in Springtield 1,1925 Total debt Jan．1， 1896 ．．s3as0
LOWELL－
This eity is in Middlesex Connty．
BRIMGES－
3783, F\＆A， 854,000 ．．．
i $\$ 6,000$ due year
C．（\＄．\＆M．Bumbing－ C．H．\＆M，BUMDIN
$4 \mathrm{~s}, \mathrm{Ado}$（ 813,500 yearly．） 48, AdeO，$\$ 450,000$ ．
IRREDEEM $48 L E-$ Gs，M\＆S， $825,000$.
$68, \mathrm{M} \& \mathrm{~N}, 10,000$ ．

48, J\＆D，$\$ 16,200$ ．．．．．．．．．．
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 400$ due yearly．
$45, J \& J, 517,500$ yearly．）
45, M 83,500 due yearly．，
$4 \mathrm{~s}, \mathrm{M} / 8 \mathrm{~N}, 600$ due yearly． $4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 28,200$ ．$\$$
$4 \mathrm{~s}, \mathrm{M}$（ $\$ 4,700$ ，due yearly．
（ 85,500 due
48，MdN ， 849,000 ．．．．．．．
（ 87,000 due yearly．
$48, \mathrm{JdD}, \$ 31,500$ ．
4s，M\＆N， $\mathrm{M}, \$ 70,0000$ yearly．）
4，J\＆D $\$ 310,000$ due yearly．）
48，J\＆D， 331,020
4 ，J\＆D， 846,400 ．．．．．．．．．）
4s，J\＆D， 897,600 ．．．．．．．．．．．．
312s，Ado（80， 8900,000 ．．．．．．．．．．．．．．．．．
（\＄10．000 due yeariy．）
3 PARK $^{2} \& \& A, \$ 70,210$

## 10 ．．

$\qquad$ .1904
Tax valuation，personal．$\$ 51,610$
Tutal valuation $1895,510,795$ Assessment about $z_{3}$ actual value． Total tax（per $\$ 1,000$ ） Population in 1895 was．
Population in 1885 was．
WILIIAM F．COURTNEY，Mayor．

TOTAL DEBT，SINKING FUNDS，ETC．－The ambjolned statement shows Lowell＇s total debt and the sinking fund held by the elty against the same，and the water debt，on each of the dates named．

| Total debt（Inel．water delst） | $\begin{aligned} & \operatorname{Jan}, 1,96 . \\ & 83,688,030 \end{aligned}$ | Jam，1，${ }^{95}$ ． \＄3，628，120 | Noe $, 17,{ }^{7} 93$. $\$ 3,281,100$ |
| :---: | :---: | :---: | :---: |
| 8inking funds．．． | 580，032 | 480，293 | 401，538 |
| Net deb | 83，107，9 | 83，147，827 | \＄2，829，562 |
| Water debt（laoladed abo | \＄1，301，000 | \＄1，247，000 | \＄1，273，000 |
| Water debts，f．do | 8177，205 | ¢1，217，000 | \＄133，617 |

CITY PROPERTY．－The city owns real estate and personal prop． erty valued at $\$ 6,349,05763$ ．
ASSESSED VALUATION．－The eity＇s assessed valuatlon（about actual value）and tax rate in different years have been as follows：

| Years－ | Real Eritate． | Pernanal | Fate of Tax |  |
| :---: | :---: | :---: | :---: | :---: |
| 1895 | \＄52，257，400 | \＄16，524，642 | 42 | 118．00． |
| 1894. | 52，038，120 | 17，046，121 | 69，084，241 | 17.40 |
| 1893. | 50，849，490 | 18，045，205 | 68，894，695 | 16.40 |
| 1892. | 47，499，820 | 17，202，409 | 64，702，229 | 16.80 |
| 1890. | 45，516，150 | 17，037，462 | 62，353，612 | $17 \cdot 00$ |
| 1889 | 44，114，095 | 15，639，884 | 59，753，979 | $16 \cdot 10$ |
| 188 | 42，535，745 | 15，160，815 | 57，696，560 |  |
| 188 | 41，322，794 | 15，426，459 | $56,749,253$ | $15 \cdot 70$ |
| POPU | 1．－In 1895 | pulation wa | 4,359 ；in 1 | it was |

POPULATION，一in 1895 p
77,$696 ;$ in 1880 it was $59,475$.
LYNN．$-\left\{\begin{array}{l}\text { EUGENE A，BESSON，Mayor．} \\ \text { HAETWHLL，}\end{array}\right.$
This eity is in Essex County．Lymn pays to the sinking fand yearty an amount of money sufficient，with the scoumulations of interest on the sinking fund investments，to pay off the entire debt at matnrity．

## sJ，$\$ 25,000$, r．．．．Jan．1， 1903 QINE H

J\＆J， 88,000, r．．．．Jaly 1， 1898 J\＆J， 15,000, r．．．．July 1,1998 AdO， 10,000, r．．．．．Apr． 1,1902
J\＆J， 5,000, r．．．．Jin． 1,1904 J\＆．J， 811,000 ，工．．．．July 1， 1900

 a，Jd．J， 101,000, F．．．．Jan． 1,1897 48，A\＆$\&, 512,000$, r．．．Oet．1， 1902 3，J\＆J，5，000，ז．．．．Jan．1， 1902
 A\＆O， $20,000, \mathrm{r} \ldots$ ． Apr ．
A $000, \mathrm{r} . . . \mathrm{Oct}$ ．
 School Hoשss LoAN－
$48, J 6 \mathrm{D}, \$ 7,800, \mathrm{r} . . . \mathrm{June} 1,1896$ $\left(83,900\right.$ due ${ }^{\top}$ riy）to June 1，1， 18967
$48, ~ M \& 8,5,000$, r．．．．Sept．1， 1898 $4 \mathrm{~A}, \mathrm{~A} \& 0,11,000, \mathrm{r} . . . \mathrm{Apr} .1,1899$

LOANS－When due， 48, Ad O H，$\$ 30,000$, E．．．Oct．1， 1900
 4s，A\＆O， 30,000, г．．．．Ookt． 1,1901 4s，Ad：0， 20,000, r．．．．A pr． 1,1902

 4s，Ado， 50,000, r．．．．．Oet． 1,1909
 4s，MdeN，$\$ 21,000$, т．．．Nov． 1,1897
$4 \mathrm{~s}, \mathrm{~J} \delta \mathrm{JJ}, 10,000$, r．．．Jnn． 1,1903
$4 \mathrm{~s}, \mathrm{~J} / \mathrm{J}$, 4s，J\＆JJ， 25,000, r．．．Jan． 1,1903
$4 \mathrm{~s}, ~ J \& J, ~$
$40,000, ~ ז . . J n l y ~ 1, ~$
4904


$\qquad$ When Due

（d）coupon，（r）registered．
＊The loans marked thus（＊）in the above table are authorized by special acts of Legislature in excess of the eity＇s legal debt limit．The total amount of outstanding bonds thus authorized is $\$ 500,000$ ．
PAR VALUE OF BONDS．－The bonds are $\$ 500$ to $\$ 2,500$ each．
INTEREST－WHERE PAYABLE．－Coupons are payable at the Bank of the Republic，Boston，or at the City Treasurer＇s oftice，Lynn other interest is payable by City Treasurer only．

TOTAL DEBT，ETC．－The subjoined statement shows Lynn＇s total muvieipal debt，the sinking fund held by the oity against the same，the water debt，and the oity＇s floating debt，on each of the dates indieated Funded debt（exel．of water）．．．$\$ 2,095,800$ ．$\$ 2,07,1894 . \quad$ May $10,{ }^{\prime} 93$. Sinking funds．
Net debt．
（additional） onal）．．．．．． Floating debt（additional）

## $\$ 1,581,473$ $\$ 1,780,300$

 83，096，038| Dec．， <br> $\$ 2,076,700$ <br> 486,056 | $\$ 1,793,000$ <br> 430,199 |  |
| ---: | ---: | ---: |
| $\$ 1,590,644$   <br> $\$ 1,620,300$  $\$ 1,362,801$ <br> $\$ 331,000$ $\$ 1,626,500$  <br> $\$ 500,000$   |  |  |

The funded debt as given above for 1896 includes loans to the amoun of $\$ 500,000$ in excess of debt limit and issued under authority of special aets of Legislatare．
CITY PROPERTY AND WATER WORKS．－The olty property consisting of real estate，sehool buildings and publie parks，amount to $\$ 1,622,625$ ．Total cost of water works to Jan．1，1895，\＄2，107，290
DEBT LIMITATION．－See general remarks and laws eited under this head in connection with the detalls of the debt and finances of the State of Massachusetts on page 18．It will be noted there that since Jan．1，1889，the general debt limitation of Lynn has been $21_{2}$ per cent
An exception to this limitation is found in the Supplement to the Publie Statntes，Laws of 1888 ，Chapter 229，in an act entitled＂An act ＂to enable the city of Lynn for the purpose of providing a new High－ ＂Behool building．＂The amount authorized is $\$ 150,000$ for the land aud bullding beyond the limit of indebtedness fixed by law．
Another exception is found in Chapter 172，Laws of 1887，which authorizes（in addition to amount anthorized by act of 1887，Chapter 84）not exceeding $\$ 100,000$ for drains and sewers．
Another exception is found in the Laws of 1890 ，Chapter 258，whiel authorizes an additional $\$ 100,000$ for High School building．
Still another exception is found in Laws of 1890 ，Chapter 203，which authorizes $\$ 150,000$ for street improvements．
ASSESSED VALUATION．－Assessed valuation and tax rate，rea estate beling taken＂at about three－fourtb cash value，＂have been ：

| Years－ | Real | Personal | tal． | 1，0 |
| :---: | :---: | :---: | :---: | :---: |
| 895 |  |  | \＄49，698，056 | \＄17．20 |
| 1894 | \＄38，438，097 | \＄11，015，574 | 49，453，671 | 17.20 |
| 1893 | 37，373，667 | 12，585，642 | 49，969，309 | 16.20 |
| 1892 | 34，540，888 | 12，512，026 | 47，052，914 | $15 \cdot 40$ |
| 1891 | 32，395，172 | 12，371，700 | 44，766，872 | 14.60 |
| 1890 | 29，390，382 | 11，340，046 | 40，730，378 | $15 \cdot 00$ |
| 1889 | 27，575，936 | 12，448，931 | 40，024，867 | 14.20 |
| 1888 | 26，342，939 | 6，881，141 | 33，224，080 | 18.60 |
| 1880 | 17，913，543 | 5，470，192 | 23，383，735 | $17 \cdot 60$ |
| 1870. | 14，277，212 | 6，649，903 | 20，927，115 | $17 \cdot 20$ |

POPULATION．－In 1895，62，355；in 1890，55，727；in 1880，38，274； in 1870，28，233．

MALDEN．－$\left\{\begin{array}{l}\text { CLARENOE O．WALKER，Mayor } \\ \text { HENEY A．WILDER，Anditor }\end{array}\right.$
This eity is in Mddlesex County，and was incorporated Jan．2， 1882 LOANS－When Due．LOANS－When Due

BRICK SIDEWALKS 4s，M\＆8，$\$ 7,000 \ldots$ Mar． 15,1896 4s，M\＆s，$\$ 9,000$ ．．．．．Mar，15， 1896 （ $\$ 1,000$ due yearly to Mar．15， 1904 CITY NotEs－
4A，AdO，$\$ 12,000 \ldots$ Apr．1， 1896 （ $\$ 600$ due yearly）to Apr，1， 1915 4s，JdCD， $35,000 . . . . J u n e$ 1， 1896 （ 835,000 due y＇rly）to June 1， 1905 4s，MEN $\$ 7.000$ NOV 4s，M\＆N， 2,700 ．Nov， 1,96 to 1900 Publié HBalith Notiss－ 1903 48，J\＆D，$\$ 3,000 \ldots . . . . J u n e 20,1896$ （ $\$ 1.500$ due yearly）to June 20，1897 PUBLIC Parks－ 48，J\＆J， 45,000
．．．．．．．．July 15，1896 Loins July 3,1944 SCHOOL HoUsE LOAN8－ $3148, \mathrm{M} \mathrm{\& N}, \$ 4,500 \ldots . . \mathrm{May} 15,1896$
$4 \mathrm{~s}, \mathrm{~A} \& 0, \$ 3,500 \ldots . . . \mathrm{Oct} .1,1896$
 4s，M\＆N，8，000．．．．．．．．．May 15,1896
（81，600 due yearly）to May 15,1900

SCBOOL HOUsE LOANB－（Cont．）－
48, M\＆N，$\$ 9,000$ ．．．．．Nov． 48，M\＆N $\$ 9,000$ ．．．．Nov． 1,1896 （\＄1，800 due yearly）to Nov．1， 1900 （\＄5，000 due y＇rly）to July 15,1902 $4 s, \mathrm{M} \& 8, \$ 1,000 \ldots . .$. Sept．1， 1896
$(8500$ due yearly）to 8ent．1， 1897 18，J\＆D ， 83,000 ．．．．．．．June 1， 1896 （ $\$ 1,500$ due yearly）to June 1， 1897 （\＄4，AdsO，$\$ 1600$ due yearly）to Apr．1， 1899 34．8，M\＆8，\＄38，500 Mar．1， 1896 （ 85,500 due $y^{\prime}$ riy）to Mar． 1,1902 SEWERAGE－
48，M\＆N，$\$ 50,000 \ldots .$. May 2,1922 4．，M\＆N， 100,000 ．．．．．May 2,1923 48, M\＆N $, 150,000 \ldots .$. May 2,1925 48，A 80 ，$\$ 14,000$ ．．．．．Apr．1， 1896 （ 83,500 dne yearly）to Apr． 1,1899 （\＄1，000 due yearly）to Mar．15， 1904 4s，M\＆N， 88,400 ．．Nov．， 1896 to＇ 01

The tax rate for 1894 includes State tax, $\$ 0 \cdot 520$; county tax, $\$ 0 \cdot 446$. overlap tax, $\$ 0.316$; sewerage tax, $\$ 0.381$; and city tax, including school tax, $\$ 14.037$.
POPULATION.-In 1895 population was 29,706 ; in 1890 it was 23,031 ; in 1880 it was 12,017 ; in 1870 it was 7,367 . Present population (estimated), 30,672 .

MARBLEHEAD.-William Gilley, Treas.
This town is in Essex County.
LOANS- When Due. 4 s, M\&N, $\$ 10,000 \ldots 1896$ to 1900 ( $\$ 2,000$ due yearly on May 24.) 48, J\&J, $\$ 50,000 \ldots . .$. July 1, 1924 REFUNDING BONDS
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 47,000$...... 1897-1907
(\$5,000 due yearly on Oct. 1.)
TOWN NOTES-
ov. 7, 1896 4s, J\&D 42,000. Dee. 1,'96 to '21
INTEREST on the electric-light and water-works bonds is payable at Boston; on the refunding bonds at Boston and Marblehead; on town notes at Marblehead.
BONDED DEBT on January 17, 1896, was $\$ 325,000$; water debt (included), $\$ 228,000$; floating debt, $\$ 36,500$; total debt, $\$ 361,500$; sinking fund, $\$ 1,000$
TAX VALUATION and tax rate have been as follows

|  |  |  |  | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years- | Real. | Personal. | Total. | per \$1,000 |
| 1895 | \$4,642,200 | \$823,905 | \$5,466,105 | \$17.70 |
| 1894 | 4,599,650 | 868,480 | 5,468,130 | 17.90 |
| 1893 | 4,486,750 | 934,800 | 5,421,550 | $17 \cdot 00$ |
| 1892 | 4,367,550 | 837,596 | 5,205,146 | 15.60 |
| 1891 | 4,213,800 | 832,032 | 5,045,832 | $21 \cdot 40$ |

POPULATION in 1895 was 7,664 ; in 1890 was 8,202 ; in 1880 it was 7,467 .

MARIBOROUGH.-\{ $\begin{aligned} & \text { C. L. BARTLETT, Mayor, } \\ & \text { G. S. HASKELL, Auditor }\end{aligned}$
Is in Middlesex County; incorporated as a city on January 1, 1891.

## LOANS- <br> When Dree. WATER BONDS-Continued- 4 s, M\&S, $\$ 75.000$

$4 \mathrm{~s}, \mathrm{M} \mathrm{\&}$ N, $\$ 1,900 \ldots .$. Nov. 1, 1896 $4 \mathrm{4s}, \mathrm{~A} \& \mathrm{O}, \$ 12,000$.

Oct. 1, 1896 ( $\$ 2,000$ due yearly) to Uct. 1,1901 TOWN NOTES-
$4_{\text {12 }}$, A\&O, $\$ 20,000$. Apr. 1, 1899 ©50,000-A\&Bs, M\&D, $\$ 50,000 \ldots .$. June 1, $15,000 \ldots$ SEWER BONDS 1891 . $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 125,000 \ldots . \mathrm{A}$ pr. 1, 1911 4s, J\&J, 100,000.....July 1, 1911 $4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}$, $15,000 \ldots$. Sept. 1, 1914 W ATER BONDS48, M\&J, $\$ 50,000$. July 1, 1900 48, M\&S, 125,000.... Sept. 1, 1904 4s, M\&S, $\$ 75.000 . . .$. . Sept. 1,1913 4 s . F\&A, $150,000 \ldots .$. . Aug. 1, 1921 4s, M\&, $70,000 \ldots . .$. Sept. 1, 1924 Ts,
Total debt Jan. 1, 1896.. $\$ 876,356$
Sinking funds.......... 153,337
Net debt Jan. 1, 1896... 723,019
Net debt Jan. 1, 1896 ... Tax valuation, real (520,000 Tax valuation, personal..1,130,437 Total valuation 1895 ....8,673,238 Total valuat $\$ 1,000$ ) .... $\$ 17 \cdot 90$ Assessment is 7 1894 $\quad$. 8,310,714 Assessment is $7-10$ actual value. Population in 1895 was.... 14,980
Population in 1890 was...13,805 NTEREST is payable at the Wint
WATER Bational Bank, Boston, Mass.
WATER WORKS are nearly self-supporting with no charge for fire or street service. The value of the water works and other property owned by Marlborough is about $\$ 800,000$.

MARSHFIELD.-Geo. H. Weatherbee, Treas. This town is in Plymouth County. Bonds are tax exempt.
LOANS- When Due. Tax valuation, real..... $\$ 1,115,585$ 48, F\&A, $\$ 55,000 \ldots$. Feb. 12, 1901 Tax valuation, persoual 142,440 Total debt Jan., 1896.... $\$ 55,000$ Tax rate (per $\$ 1,000$ ).... $\$ 15 \cdot 00$ $\begin{array}{lll}\text { Sinking fund. } \\ \text { Net debt Jan., } 1896 . . . . . . . & 15,739 & 39,261\end{array} \begin{aligned} & \text { Assess't is about } 95 \% \text { actual value. } \\ & \text { Population in } 1895 \text { was....... } 1,762\end{aligned}$ INTEREST is payable by the Cambridge Saviugs Bank.

MAYNARD.-W. H. Gutteridge, Treasurer. This town is in Middlesex County.
LOANS- When Due. 4s, J\&J, \$111,000....Jan. 1, 1919 Interest is payable in Boston.
Net debt Jan. 1, 1896.... \$124,177
Tax valuation, real......1,469,639

Tax valuation, personal. $\$ 659,168$
Total valuation 1895. Total valuation 1891.....2, $2,001,098$ Tot.tax (per $\$ 1,000$ ) $1895 \quad 14.00$ Population 1895 was.... 3,161

MEDFORD.- $\left\{\begin{array}{l}\text { BARTER E. PERRY, Mayor } \\ \text { PARKER R. }\end{array}\right.$
Medforn.- PARKER R. LITCHFIELD, Treasurer. iddesex County
P. Interest. Payable. When Due. Outstand'g.
$\qquad$

LOANS-Play-ground bonds.

| Play-ground do | $\begin{aligned} \text { nds.... } 1894 \\ \text { do .... } 1894 \end{aligned}$ |
| :---: | :---: |
| Public buildi | bonds. 1893 |
| do | do 1894 |
| Sewer bonds | 1894 |
| do | 1894 |
| do | 189 |
| do | 1894 |
| do | 1894 |
| do |  |
| do | 1894 |
| do | 1895 |
| do |  |
| do | 1894 |
| ater work | .1890.c |
| do | .1890.c |
| do | .1894.. |
| do | . 1894 |
| do | . 1894. |
| do | 1894 |
| do | 1895 |
|  |  |

Unfunded debt.. 1890-1-2.4 Permanent deht....
Perpetual care fund

87,000
14,000 7,000
14,000
5,000 6,000 0,000 10,000
12,000
10,000 12,000
10,000 10,000
10,000
1000 10,000
10,000 10,000
10,000
75,000 75,000
725,000
72,000 2,000 25,000 25,000 15,000
28,000 63,000
68,000 63,000
68,000
14,609
There is also a fund known as ...... Perpetual 15,472 $\$ 11,252$. This is invested in the Medford Savings Bank and is not included in estimating the city's indebtedness.

INTEREST on bonds is paid at the Howard National Bank of Bos ton. All notes and interest on same are paid by City Treasury.
TOTAL DEBT, ETc.-The eity's total debt on January 1, 1896, was $\$ 1,145,932$. On March 1,1894 , the total debt was $\$ 430,592$; sinking funds, $\$ 50,000$; net debt, $\$ 380,592$. The water debt (included) was $\$ 322,000$.

ASSESSED VALUATION and tax rate have been as follows Property is assessed at about market value.



POPULATION.-In 1895 population was 14,480 ; in 1890 it was 11,079 ; in 1880 it was 7,573 ; in 1870 it was $5,717$.

MELROSE.-E. K. Boodman, Town Clerk.
This town is in Midalesex County

|  | When Due. | Tot |
| :---: | :---: | :---: |
|  |  | To |
|  |  | Net debt |
| Town Hall (re |  | Total value tow |
| 48, M\&S, $\$ 45,000$ |  | Tax valuation 1895...10,63 |
| Water works- |  | Total tax (per 1,000)... 14.80 |
| 48, M\&N, 37,000 | Nov. 1, 1905 | Tax valuation, real......9,386,775 |
| 48, M\&N, 50,000 |  | Tax valuation, personal. 538,0 |
| $4 \mathrm{~s}, \mathrm{~J} \& J, 510,000$ | 0 | To |
| 4 M (\$10, |  | Assessment sa |
| 4 s |  | Total tax (per $\$ 1$ |
| 4s, M\&8, 37,000 |  | Population in 18 |
| 50,000 | 913 | Po |

INTEREST is payable in Everett, Melrose and Boston, Mass.
METHUEN.-Methuen is in Essex County.


INTEREST on the bonds is payable at the National Bank of Re. demption, Boston; on the town notes, at the Treasurer's office.

MIDDLEBOROUGH.-This town is in Plymonth County. The town of Middleborough and the Fire District of Middle boro are distinct organizations.
$\qquad$
LOANS-
When Due.

$41_{28}, \mathrm{~J} \& \mathrm{D}, \$ 5,000 \ldots \mathrm{June}$ 1, 1896 $41_{4} \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \quad 5,200 . . \mathrm{June}^{16} 16,1898$ | $4^{14} 4 \mathrm{~s}, \mathrm{~J} \& J$, | $5,200 \ldots . . J u l y$ |
| :--- | :--- |
| $4^{1} 48$, J\&D, | $5,055 .$. Dec 1899 |
| 1900 |  | $48, \mathrm{M} \mathrm{\& N}, 5,000 \ldots$ Nov. 1, 1897 3 ais, JaJ, 5,000...July 2,1895 48, M\&N, $\$ 5,000 . . .$. Nov. 1,1901

$48, M \& N, \$ 25,000$ 48, M\&N, $\$ 25,000$........Nov. $1,190^{7}$

SEwer Loan (Continued)
( $\$ 5,000$ due yearly) to Nov. 1, 1911 Ratlroad Loan-
( $\$ 5,000$ due yearly) to Nov. 1, 1918 WATER Bonds (FIRE DISTRICT)$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 69,000$.... 1895 to 1923 Int. paid by Middleboro Sav. Bank. Population in 1896 (est.).
plation in 1890 was. $\$ 194,455$.
The Fire District on Jan. 1, 1895, owed $\$ 72,000$ on account of water works; sinking fund, $\$ 2,072$.
ASSESSED VALUATION, ETC. -In 1895 the total assessed valuation of the town was $\$ 3,822,086$ total tax rate (per $\$ 1,000$ ) $\$ 16 \cdot 66$. In 1894 real estate was $\$ 3,238,495$; personal estate, $\$ 594,851$; total, $\$ 3,833,346$.
Valuation of Fire District in 1894 : Real estate, $\$ 2,226,899$; personal property, $\$ 354,495$; total, $\$ 2,581,394$; tax rate, $\$ 1 \cdot 60$ per $\$ 1,000$.

MIDDLESEX CO.-J. O. HAYDEn, Treasurer. County seats are Lowell and Cambridge.
LOANS-
When Drue. BUILDNG BONDS-
4s, J\&D, \$100,000...DE
( $\$ 10,000$ due yearly.)
(\$10,000 due yearly.) A8, JdD , $\$ 100,000$.....1896-1905
( $\$ 10,000$ due yearly on Dee. 1.)
INTEREST on the building and improvement notes is payable at the office of the Connty Treasurer; on the Court House bonds by the Beacon Trust Company, Boston.

MILFORD.-Clifford A. Cook, Treasurer.
This city is in Worcester County. Property in Milford is assessed at about netual value.
LOANS-
Rallroan bosds68, F\&A, $\$ 25,000$...Aug. 10, 1897
 $\$ 5,700 \mathrm{due} \mathrm{y}^{\prime}$ riy) to sept. 15,1203 school (gold notes)3. 000 die yearly to Oct. 5, 1896

NTEREST on the bonded
NT payable at the Xational Hide \& Bavings Bank.

MONTAGUE.-M. B. Collins, Treasurer.
This town is in Franklin County. All the loans are exempt from taxation. The Turners Falls Fire Distriet is a part of the town, but has a separate debt of $\$ 90,000$ for water purposes. See Turners Falls. The towa debt fa as follow

LOANS-
S, J $\delta=\mathrm{D}, 850,000$
An, J8:D, 850,000
TOWN NoTk. Bonded debt Mar. 1, 1895. $\$ 50,000$ Assets............ $1805 . . . .50,000$
et debt Mar, 1, 1895....... 29,316
Fopulation in 1890 was.......6,29 the Commonwealth, Boston, Mass.

N A TICK. -This town is in Middlesex County.

 Total tax per $\$ 1,000$......... $\$ 16 \%$

NEW BEDFORD.- \{DAVID L. PARKER, Mayor.

## This eity is in Bristol County.

## COANS-



Sis, AdO, \$11,000 (rog. decou) | Sis, AdO, | $\$ 11,000$ |
| :--- | :--- |

Total debt Mar, 1, 1896, $\$ 86,600$ Tax valuation, real.....4,247,187 Tax valuation, personal. 1,077,446 Total tax (per $\$ 1,000$ )... $\quad 18 \cdot 20$ Total valuation 1892. Population im 1895 wa
Population in 1890 was
on the
tal debt Oct. 1, '95.. $\$ 400,000$ County tax (per $\$ 1,000$ )... $\$ 0.81$ Population in 1895 was...499,248 Population in 1890 was...431, 167 Population in 1880 was...317,830
le at

## A

NEWBURYPORT.-\{ $\begin{aligned} & \text { A. R. CURTIS, Mayor. } \\ & \text { J. V. FELKER, Treasu }\end{aligned}$
This city is in Essex County. The city owns $\$ 71,661$ stock in the city railroad, and has the option of purchasing the water works, now in the hands of a private corporation.

LOANS- P. Interest. - Payable. When Principal. Outstand'g. Armory loan.......... $18953^{1_{2}} \mathrm{M}$ \& S . $\$ 2,000$ due yrily. $\$ 13,000$
 $\frac{d}{d}$ B. \& M. railroad. Notes payable.
Temporary loan
Trust bonds.
Water loan.
PAR VALUE coupon bonds are for $\$ 1,000$ each
INTEREST on all bonds is payable at the City Treasury or at the First National Bank of Boston.
TOTAL DEBT, SINKING FUNDS, ETC. -The subjoined statement shows Newburyport's total debt and the sinking fund held by the eity against the same on the first day of January of each of the last five years. $\begin{array}{llllll}\text { Total debt........ } \$ 531,098 & \$ 532,409 & \$ 523,639 & \$ 495,865 & \$ 491,882\end{array}$

Net debtJan, $1 . \$ 378,955 \quad \$ 397,466 \quad \$ 388,790 \quad \$ 378,754 \quad \$ 370,180$ Water debt (incl. $\$ 2,000 \quad \$ 4,000 \quad \$ 6,000 \quad \$ 8,000 \quad \$ 10,000$ The sinking funds amounted on January 1,1896 , to $\$ 54,512$; other assets were $\$ 19,323$ cash, $\$ 68,569$ taxes due, $\$ 9,738$ due from State. In past years the sinking fund received $\$ 5,000$ per annum; commencing with 1890 it has recelved $\$ 11,000$, a sum sufficient to retire entire city debt at maturity.
ASSESSED VALUATION-The eity's assessed valuation and tax rate have been as follows, real estate being assessed at "about threefourths its actual value."

| Years. | Real. | Personal. | Total. | Rate of Tax per $\$ 1,000$. |
| :---: | :---: | :---: | :---: | :---: |
| 1895. | 7,129,050 | \$2,620,450 | \$9,749,500 | \$16.50 |
| 1894 | 7,055,400 | 2,700,677 | 9,756,077 | 15.70 |
| 1893 | 6,980,200 | 2,725,328 | 9,705,528 | 17.00 |
| 1892 | . 6,873,300 | 2,723,805 | 9,597,105 | 16.70 |
| 1891 | 6,874,200 | 2,888,458 | 9,762,658 | $15 \cdot 80$ |
| 1890 | . $6,805,197$ | 2,931,573 | 9,736,770 | 14.80 |
| 1886 | 5,267,350 | 2,319,988 | 7,587,338 | $17 \cdot 30$ |
| 1882 | 5,002,550 | $2,415,148$ | 7,417,698 | $18 \cdot 60$ |

Tax rate in 1895 included State tax, $\$ 0^{\prime} 70$ (per $\$ 1,000$ ) ; county tax, $\$ 1 \cdot 13$; city tax, $\$ 14 \cdot 67$; total, $\$ 16 \cdot 50$.

POPULATION-State census 1895 was 14,554 ; in 1890 population was 13,947 ; in 1880 it was 13,588 ; in 1870 it was 12,595 .

NEWTON. $\left\{\begin{array}{l}\text { HENRY E. COBB, Mayor. } \\ \text { JOHN A. KENRICK, Tre }\end{array}\right.$
The city is situated in Middlesex County. Newton is one of the few Northern ofties having tax-receivable coupons attached to any of its bonds. See below.

| LOANSWhen Dus, BOULEVARD BONDS- | SOHOOL BONDS 4s, AdCO, 820,000 .... Apr. 1, 1915 |
| :---: | :---: |
| 48, J\&D, \$100,000 ...June 1, 1914 | 48, F\&A, $75,000 \ldots . .41 \mathrm{~g} .1,1915$ |
| 48, $4 \mathrm{dO}, 80,000 \ldots$ ct, 1, 1914 | Sohool Loans- |
| 42, MAEN, 100,000...Nov. 1, 1915 | 48, AdeO, \$10,500 ....Oct. 1, 1896 |
| aard of health- | 48, J\&D, $50,000 . . . J$ June 1, 1914 |
| 8, A\&O, \$17,000 . . . Oct | 48, J\&d, 9,000 ....July 1, 1914 |
|  | Sor |
| 4.8, J\&J, $89,250 \ldots . . J u l y ~ 8,1903$ | 4s, Oct., $\$ 15,000 \ldots$. Oct. 1, 1898 |
| 4s, MdN, 14,000 ...FNov.28, 1903 | $3{ }^{2} 28$, Sept., $4,500 \ldots .$. Oet. 1, 1896 |
| 48, JdeD, 22,826.... Deo.25, 1903 | SEWER Bo |
| cains asd Cul | 4s, AdOO, \$20,000 ....Oct. 1, 1900 |
| 4s, A\&O, $\$ 2.5,000 \ldots$ Oct. 1, 1897 | 4s, AdO, 20,000.... Oet. 1, 1901 |
| 4s, AdkO, 20,000 ...Oet. 1, 1898 | 48, AdcO, 20,000 .... Oet 1, 1902 |
| 4s, J\&D, 13,687 ....June 16, 1904 | 4s, AdeO, $250,000 \ldots$. Apr, 1, 1911 |
| 4s, Jdd, 10,000 ....July 7, 1904 | 48, A\&O, 200,000 ... Apr 1, 1912 |
| 45, A\&O, 11,000 ...Oet 1, 1904 | 44, FdAA, 100,000 ... Aug. 1, 1923 |
| 4s, M\&N, $10,000 \ldots .$. Nov. 30,1904 | 4s, J\&J, 100,000....Jan. 1, 1924 |
| 48, J\&D, 18,000.... Dee. 18, 1914 | 48, A\&O, 100,060.....Oot. 1, 1924 |
| 48, J\&D, 29,000....June 1, 1914 | SEWER Not |
| Engine Hou | 4s, AdeO, $\$ 20,000 \ldots$ Oct. 1,1896 |
| 4s, Ado, \$5,000 ...Oct. 1, 1896 | 48, J \&\&D, 98,000.... Dee. 1, 1902 |
| 4s, AdO, 6,500 ....Oct. 1, 1897 Highway Loax- | $\begin{aligned} & \text { 48, J \&D, } 21,000 \text {.... Deo. } 15,1902 \\ & \text { WATER LOANS } \end{aligned}$ |
| 4s, F\&A, \$7,900.... Feb. 16, |  |
| 48, A\&O, 5,800 .. Apr. 13, 1904 | 58, JdeJ, 250,000....July 1, 1906 |
| 4s, F\&A, 300,000....Ang. 1, 1935 | 4s, A\&0, 100,000 .... Oct. 1, 1910 |
| HGE.. $200,000 \ldots . . . . . .{ }^{\text {a }} 1936$ | 48, AdeO, 100,000 ... A pr. 1, 1914 |
| Highway Stable | 48, Ads0, 100,000.... Oet. 1, 1917 |
| 4s, F\&A, \$18,000....Aug. 1, 1903 | 4s, AdeO, 100,000 ....Oct. 1, 1918 |
| 48, FdiA, $8,000 \ldots .$. Feb. 16, 1904 | 4s, AdeO, 250,000 ... Oct. 1, 1920. |
| 48, F\&A, 25,000.... Feb. 1, 1915 | 48, Ad<O, 100,000 Apr. 1, 1921 |
| Hospital and alms House- | 48, AdsO, 100,000 .... Apr, 1, 1922 |
| 4s, A\&O, \$10,000....Oct. 1, 1896 | 48, F\&A, 50,000 .... Auz. 1, 1923 |
| Park boxds | 4s, A\& ${ }^{\text {d }}$ ( $75,000 \ldots .$. Apr. 1, 1924 |
| 4s, AdP, $\$ 25,000 \ldots .$. Apr. 1, 1908 | 48, F\&A, 60,000....Aug. 1, 1925 |

PAR VALUE OF BONDS.-All the bonds are for $\$ 1,000$.
INTEREST is payable at Nationat Revere Bank, Boston.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Newton's total municipal debt, the water debt, the sinking funds, and the net debt, on the first of January of each of the last four years.
 $\begin{array}{lllll}\text { Municipal debt. ....... } 82,675,000 & \$ 1,615,063 & \$ 1,030,326 & \$ 886,900 \\ \text { Water debt........... } & \text { 4,000,000 } & 1,825,000 & 1,750,000 & 1,700,000\end{array}$


Net debt Jan. 1... ........ $\$ 2,782,376$ \$2,202,910 $\overline{\$ 2,106,766}$
Eaeh year the eity appropriates to the sinking fund in sum suftiolent
Each year the city appropriates to the sinking fund a sum sufficient to extinguish the debt at maturity.
ASSESSED VALUATION.-The eity's assessed valuation and tax rate have been as followe, real estate being taken at about market value

| Years－ | Real． | Persona | Total． | Rate of Tax per $\$ 1,000$ |
| :---: | :---: | :---: | :---: | :---: |
| 1895 |  |  | \＄47，388，044 | \＄14．60 |
| 1894 | \＄34，139，350 | \＄9，860，835 | 44，000，185 | $14 \cdot 60$ |
| 1893 | 31，786，200 | 10，067，600 | 41，853，800 | 14.80 |
| 1892 | 29，841，625 | 10，539，944 | 40，381，569 | 14.60 |
| 1891 | 28，004，275 | 9，523，585 | 37，527，860 | 15.00 |
| 1890 | 26，640，500 | 9，518，525 | 36，159，025 | $14 \cdot 60$ |
| 1889 | 25，390，300 | 9，264，372 | 34，654，672 | 14.80 |
| 1888 | 24，132，630 | 9，146，012 | 33，278，642 | $15 \cdot 20$ |
| 1880 | 17，718，270 | 7，481，830 | 25，200，100 | 14.00 |

TAX－RECEIVABLE COUPONS．－Water bonds for $\$ 1,825,000$ ，and school，municipal，sewer，park and stable bonds for $\$ 1,156,000$ carry tax－receivable coupons．
POPULATION．－In 1895 population was 27,622 ；in 1890 it was 24,379 ；in 1880 it was 16，995；in 1870 it was 12，825．Local estimate in 1894 was 30.278 ．
NORTH A DAMS．－ $\begin{aligned} & \text { ALBERT O．HOUGHTON，Mayor，} \\ & \text { JAS．W，HARDENBURGH，Treas．}\end{aligned}$
Is in Berkshire county．
LOANS－ REFUNDING LOANS－
4 s ，A\＆O，$\$ 10,000$
$\begin{array}{cc}4 \mathrm{~s}, & \mathrm{~A} \& \mathrm{O}, \\ 3^{2} 4 \mathrm{~A}, \mathrm{~A} \& O & \$ 10,000 . . \\ 60,000 .\end{array}$
$3: 48, \mathrm{~A} \& \mathrm{O}, 60,000$.
$3^{198}, ~ J \& J, 000$ due yearly．）
$\$ 45,000 . .$.
（ $\$ 5,000$ due yearly．）

SEWER LOANS－ 24,500 ．
$\mathrm{s}, \mathrm{A} \& \mathrm{O}, \$ 32,000$ ．
（\＄2，000 due yearly．）
3148 ，J\＆J，$\$ 193,000$ ．
INTEREST is payable in Boston and North Adams．
NORTHAMPTON． $3^{1} 1_{2}, ~ J \& D, \quad \$ 93,000$ $31_{2}$ ，g，J\＆（\＄J．\＄1 year y．） $3{ }^{1} 2 \mathrm{~s}, \mathrm{~g}, \mathrm{~J} \& J, \$ 130,000, \mathrm{~g}$

$3 \cdot 63,250$ yearly．） $3 \cdot 6 \mathrm{~s}$ J\＆J，$\$ 40,000$ Bonded debt Mar．，＇96．$\$ 174,500$ | Water debt（additional） |
| :--- |
| Tax valuation 1895 ．．．． |, 328,000 Tax valuation $1895 \ldots .$. Total tax（per $\$ 1,000$ ）． Total valuation 1894 ＿ 7204.00 Population in 1895 was． 19,127 Population in 1890 was．．．．．16，074 This city is in Hampshre County． LOANS－When Due．

$-\left\{\begin{array}{l}\text { H．P．FIELD，Mayor，}\end{array}\right.$ $\begin{array}{ll}4 \mathrm{~s}, \mathrm{M} \& N, & \$ 20,500 \ldots \text { May } 1,1901 \\ 4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, & \$ 6,250 \ldots \text { Dec．} 15,1896\end{array}$ 34s，A\＆O，$\$ 50,000$. Apr．1， 1897 Railload Loan－
4s，M\＆N，\＄74，000．．．May 1， 1904 $41_{2}$ s，J\＆J，$\$ 50,000$ ．．Jan．1， 1915

SEWER LOANS－
48，M\＆N，$\$ 50,000 \ldots$ Nov． 15,1896 （\＄12，500 due y＇rly）to Nov．15，1899
4s，J\＆J，$\$ 145,000$ ．．．July 1， 1902 $4 \mathrm{~s}, \mathrm{~A} \& 0, \$ 48,000 \ldots$ May 1,1896 （ $\$ 6,000$ due semi－an．）to Nov．1， 1899 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 50,000 \ldots$ Oct． 1,1900
$4 \mathrm{~g}, \mathrm{M} \& \mathrm{~N}, \$ 100,000 \mathrm{~g}$ ．May 1,1909

INTEREST on the bridge notes due from 1895 to 1896 ，on the city notes，on the sewer loans due from 1895 to 1899 ，and on the wate．． bonds due in 1909，is payable in Boston；on all other loans at the City Treasurer＇s office．
TOTAL DEBT．－The city＇s total debt，including water debt，on Jan．1，1896，was $\$ 600,000$ ；net debt，$\$ 537,195$ ；water debt，in－ cluded，$\$ 198,000$ ．
ASSESSED VALUATION．－The city＇s assessed valuation and tax rate have been as follows，property being assessed at full value：

| Years－ | Real Estate． | Person | Rate of Tax |  |
| :---: | :---: | :---: | :---: | :---: |
| 1895. | $\$ 8,301,221$ | \＄2，373，976 | \＄10，675，197 | \＄15．00 |
| 189 | 7，644，873 | 2，447，606 | 10，092，479 | 15.00 |
| 189 | 7，353，154 | 2，477，176 | 10，010，330 | 15.50 |
| 1892. | 7，140，057 | 2，186，184 | 9，326，241 | $15 \cdot 60$ |
| 1891. | 6，891，400 | 2，578，058 | 9，469，458 | $17 \cdot 00$ |
| 1890 | 6，622，225 | 2，571，851 | 9，194，091 | 15.50 |
| POP | － |  | ，738；in 1 |  |

POPULATION．－In 1895 population was 16,738 ；in 1890 it was 14，990；in 1880 it was 12，172；in 1870 it was $10,160$.

## NORTH ATTLEBOROUGH．－ <br> A．E．Codding，Treasurer．

## Is in Bristol County

LOANS－

| ELECTRIC LIGHT BONDS－ |
| :--- |
| 4s，J\＆J，$\$ 50,000 \ldots . . . . . . . . . . . . . . ~$ |

WATER BONDS－
Total debt March，1896．．\＄399，400 Tax valuation in in Boston． Total tax per $\$ 1,000 \ldots . \quad \$ 2,834,224$ Population in 1895 was．．．．．．6，576
Population in 1890 was．．．．．6，727
NORTHBOROUGH．－Wm．J．Ротter，Treas． This town is in Worcester County．
LOANS－When Due． $\begin{array}{ll}4 \mathrm{~s}, \mathrm{~J} \& J, & \$ 3,000 \\ 4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, & 7,000 \text { Nov．} 19,96 \text { to } 99\end{array}$ Water LoAN－ 5s，F\＆A，$\$ 3,530 \ldots$ Aug．20， 1897 48，F\＆A， $50,000 \ldots .$. Aug．8， 1902 Bonded debt Feb．15，1896．$\$ 63,530$ Floating debt．

Total debt．．． Net debt Feb． Tax valuation，real $\quad 49,816$ Tax valuation，personal．242，593 Total valuation $1895 .$. Total tax（per $\$ 1,000$ ）． Population in 1895 was Population in 1890 was

NOR WOOD．－Charles E．Pond，Treasurer．
The town is in Norfolk County．
$\qquad$ WATER BONDS 48，F\＆A，$\$ 55,000$ ．．．．．．Aug．1， 1896 （ $\$ 10,000$ each fifth yr．until paid．） 4s，J\＆D，$\$ 28,000 \ldots . .$. Jume $^{1,1896}$ Int，paid by N y year until paid．） Bonded debt Mar，1，1896，Boston． Floating deit．

Total debt Mar．1，1896．\＄105，977 | Total debt Mar． $1,1896$. | $\$ 105,977$ |
| :--- | ---: |
| Sinking funds． | $10, \ldots \ldots$. |
| Net debt Mar | 10,495 |
| 1896 | 95,482 | Nax debt Mar．1． 1896 Total tax（per $\$ 1,000$ ） Total valuation 1894. Assessment abt 90\％act 2，990．270 Population in 1995 was．．．．．．4，574 Population in 1890 was．．．．．．．3，733

95,482
$3,358,765$ 0

PEABODY．－This town is in Essex County． $\begin{aligned} \text { LOANS } & \text { When Due．}\end{aligned} \left\lvert\, \begin{aligned} & \text { Total debt Jan．15，＇95．} \\ & \text { ELECTRIC LiGHT Bonds } 1892-251,778 \\ & \text { Water debt（included）．}\end{aligned}\right.$ 48，J\＆D，\＄40，000．．．．．June 1， 1922 WATER BONDS－
4s，M\＆N，$\$ 85,000$ ．
subject to call after Nov．1， 1896
Town notes，\＆c．．．．．．．．．．．．\＄120，700
Interest paid at City Treasury． Sinking fund and Tax valuation 1895 Total tax（per $\$ 1,000$ ） Assesment same as ．．．．．．．$\$ 15 \cdot 00$ Population in 1895 was actual value． Population in 1890 was．．．．．．10，158

PITTSFIELD．－$\left\{\begin{array}{l}\text { W．F．HAWKINS，Mayor．} \\ \text { E．H．KENNEDY，}\end{array}\right.$
Pittsfield is in Berkshire County．It became a city in 1890.
LOANS When Due．Floating debt．
WATER LOANS－
4s，M\＆N，$\$ 45,000$ ．．．．．．Nov．1， 1908 4s，M\＆N， $50,000 \ldots .$. Nov．1， 1916 $4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 90,000 \ldots \$ 5,000$ yearly $4 g$, J \＆D，$\$ 230,000$ ，g．．June 1， 1896 （ $\$ 10,000$ due J＇rly）to June 1， 1918 Bonded debt Feb．1，＇96．．$\$ 415,000$
The city＇s bonds are all payable in gol
INTEREST on the water bonds due in 1908 is payable at Pittsfield on all other bonds at Boston．

PLYMOUTH．－GEORGE S．DyER，Treasurer．
This town is in Plymouth County．The water department pays from receipts interest on water loans and about $\$ 4,000$ annually on debt． Funded debt Jan．1，＇96．\＄231，929 ${ }^{\text {Tax rate（per } \$ 1,000 \text { ）＇95 ．．．\＄16．81）}}$ Tax valuation，real．．．．．i 2,026 ， 425 Population in 1890 was．．．．．．． 78 Total valuation $1895 . . .6,678,700 \mid$ Population in 1880 was．．．．．．．．．7，093 INTEREST is payable pattly in Boston and partly in Plymouth．

## QUincy．－Charles Francis adams，Mayor．

This city is in Norfolk County
LOANS－When Due．
Bridges 4s，J\＆J．$\$ 12,000$＇ 96 to＇99
Bridges 4s，J\＆J．
Buildings ．．．．．．．． $29,50, ' 96$ to＇$^{29}$ Parks．．．．．．．．．．．．． 50,000 ＇ 96 to＇23 School 4s，M\＆S．170，180＇96 to＇00 Street $4 \mathrm{~s}, \mathrm{~J} \& J . .113,050$＇ 96 to＇00
Various $4 \mathrm{~s} . . . \mathrm{I}$ 15，000＇96 to＇00

Total debt May， $1895 . . . \$ 1,054,80$＇． 23 Total debt May， $1895 \ldots . \$ 1,054,801$
Tax valuation $1895 \ldots . .17,325,855$ Tax rate（per $\$ 1,00$ ） Population in 1895 was．．．．．$\$ 16,812$ Population in 1890 was．．．．16，723 RANDOLPH．－Hiram C．ALDEN，Treasurer． This town is in Norfolk County．

| OANS－ <br> When Due． |  |
| :---: | :---: |
|  |  |
| 4s，A\＆O，\＄10，000 ．．．．Apr． | N |
| 48，A\＆O，10，000．．．．．Apr．1， 1902 | Tax valuation，real．．．．．．1，6 |
| 4s，A\＆O，20，000 ．．．．Apr．1， 1907 | Tax valuation，personal． 29 |
| $4 \mathrm{~s}, \mathrm{~A} \& 0,20,000 \ldots .$. Apr．1， 1912 | Total valuation 1895．．．．1，90 |
| 4s，A\＆O，40，000 ．．．．．Apr．1， 1917 | Assessment is $3_{4}$ actual val |
| 4s，M\＆N，20，000．．．．．May 1， 1918 | Total tax（per（\＄1．000） |
| 4s，J\＆J，23，000．．．．．July 1， 1922 | Population in 1895 was |
| Interest payable at Boston | Population |
| Bonded debt Jan．1，1896．\＄143，000 | Population in 1880 wa |
| Floating debt．．．．．．．．．．．．．61，375 |  |

## READING．－E．F．PARKER，L＇reasurer．

This town is in Middlesex County．

LOANS－When Due． $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \quad \$ 50,000$ ．June，＇16 to＇20 Electric－Light Bonds－
48, A\＆O，$\$ 9,000 \ldots . . .$. Oct． 1,1896 （ $\$ 1,000$ due yearly）to Oct．1， 1904 4s，A\＆O，$\$ 40,000 \ldots .$. Oct．1， 1905 （\＄2，000 due yearly）to Oct．1， 1924 $4 \mathrm{~s}, \mathrm{~A} \& O, \$ 22,000 \ldots . .1898$ to 1908 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 21,000 \ldots .1909$ to 1915 W ATER B3，000 1909 to 1915
yearly．） Water Bonds－ $4 \mathrm{~s}, \mathrm{~J} \& D, \$ 100,000$ June，＇96 to＇15 （ $\$ 5,000$ due Jearly．） $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 50,000 \ldots . . \mathrm{June} 1,1898$ （\＄2，500 due yearly）to June 1， 1922 Interest payable in Boston．
Total debt Jan．1，1896．．$\$ 299,000$ Tatal debt Jan．1，1896．．\＄299，000
Tax valuation，real．．．．．．3，264，528 Tax valuation，personai．426，979 Total valuation 1895．．．．3，691，507 Assessment about actual value． Total valuation $1894 \ldots 3, \quad 348,198$
Total tax（per $\$ 1,000$ ） $95 \ldots \$ 15 \cdot 50$ Total tax（per $\$ 1,000$ ）＇95．．．$\$ 15 \cdot 50$
Population in 1895 was．．．．．4，710 Population in 1895 was．．．．．．4，410
Population in 1890 was．．．．．．4，088

## REVERE．－G．Arthur Tapley．Treasurer．

This town is in Suffolk County．
LOANS－
When Due．
$48, \ldots ., \$ 42,400 \ldots \ldots .1896$ to 1902
$4 \mathrm{~s}, \ldots ., \$ 25,000 \ldots . .1897$ to 1899
4s，J\＆J，$\quad 25,000 . \mathrm{Jan} .1, ' 97$ to＇21 （\＄1，000 due yearly）

Net debt Feb．1，1896．．．．\＄116，150 Tax valuation，real．．．．．．7，286，995 Tax valuation，personal．162，570 Total valuation $1895 \ldots$. Population in $\$ 895$ was $\quad 12 \cdot 437$ Population in 1890 was．．．．．．．5，668 $4 \mathrm{~s}, 41_{2}$ \＆ $5 \mathrm{~s}, \$ 23,750.1896$ to 1899
INTEREST is payable in Boston at the Fourth National Bank．
ROCKLAND．－J．S．GRAy，Treasurer．
This town is in Plymouth County．
LOANS－BONDS－When Due． $\mid$ LOANS－WATER WORKS－When Due． $33_{4} \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 10,000 \ldots . .1896-1900 \quad 4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 84,000 \ldots . .$. ． $1896-1916$ （\＄2，000 due yearly on May 1．）
FIRE ENGINE BONDS－
4s，M\＆N，\＄7，000．．．．．．．．．1896－1902 （\＄1，000 due yearly on May 1．） $41_{2}$ s，A\＆O，$\$ 1,000 \ldots$ ．Oct．13， 1896 $4 \mathrm{~s}, \mathrm{M} \& N, 10.500 \ldots \ldots .189$ 5－1902 （ $\$ 1,500$ due yearly on May 1．） STREET BONDS－
$4^{1} 2_{2}$ s，M\＆S，$\$ 4,000 \ldots . . .1896-1899$ （\＄1，000 due yearly in Sept．）
One thousand dollars of the debt is palation in 1895 （census）．5，511 soon to inerease the payment to $\$ 2,000$ ．
INTEREST on the $\$ 1,000$ school bonds is payable at the Rockland Savings Bank；on the $\$ 10,500$ bonds at the New England Trust Co．， Boston；on the deficiency bonds at the State Treasury；on all other bonds at the office of the New England Trust Co．，Boston．

SALEM．－$\left\{\begin{array}{l}\text { JAMES H．TURNER，Mayor．} \\ \text { F．A．NEWELL，Treasurer．}\end{array}\right.$
This city is in Essex County． LOANS－
（ $\$ 4,000$ due yearly on May 1.$)$
$4 \mathrm{~s}, \mathrm{~F} \& A, \$ 21,000 \ldots . . .1897-1917$
$4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 21,000 \ldots . . . .1897-1917$
$(\$ 1,000$ due yearly on Feb．1．）
Total debt Nov．， 1895 on Feb．1．） Total debt Nov．，1895．．．\＄138，500 Tax valuation，real．．．．．．2，433，597 Total assessment 1895．．．2，984，019 Total tax per $\$ 1,000 \ldots \ldots$ ．$\$ 21 \cdot 50$ Population in 1890 was．．．．．．． 5,213 Population in 1880 was
Population in 1895 （census）． 5,511 paid yearly，and it is expected When Due．
4s，M\＆N，$\$ 36,000 \ldots$ May 1， 1896 （\＄6，000 yearly）to May 1， 1901
IMPROVEMENT LOAN 1892－ $4 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}$ ，$\$ 63,000$ ．．．．．．Aug．1， 1896 （\＄9，000 due yearly）to Aug．1， 1902 IMPROVE YENT LOAN 1893－ （ $\$ 5,000$ due yearly）to Oct．1， 1903

LOANS－
When Due． IMPROVEMENT LOANS 1894 － 4s，M\＆S，$\$ 81,000 \ldots . .$. Mar． 1,1896 \＆s，M\＆S，\＄12，000．．．．．Mar．1， 1896 （ $\$ 3,000$ due yearly）to Mar． 1,1899 IMPROVEMENT LOAN 1895－ （ $\$ 2,500$ due yearly）to Apr 1， 1905


SOUTH HADLEY FALLS.-Hampshire co
 Tax valuation 1895.......2,083,820 Population in 1890 was..... 4,443

## SPENCER.-Erastus Jones, Town Treasurer

This town is in Worcester county.
LOANS- When Due. $\mid$ Bonded debt Mar. 1, 1896. $\$ 269,000$

 4s, J\&J, $\$ 17,000 \ldots .$. July 1,1904 | Ls, JdJJ, $\$ 17,000 \ldots . .$. July 1, 1904 | Net debt Mar. 1, $1896 \ldots$. |
| :--- | :--- |
| WATER BoNDS - | Popnlation in 1895 was |

Popnlation in 1895 was.
Population in 1890 was.
86,708 .July 1, 1914 yable Deposit \& Trust Co.
ASSESSED VALUATION in 1895 was $\$ 3,934,376$; total tax rato (per $\$ 1,000$ ), $\$ 16.50$. In 1894 real estate was $\$ 2,772,815$; personal property, $\$ 1,060,751$; total, $\$ 3,833,566$; total tax rate per $\$ 1,000$, $\$ 21: 50$. Property is assessed at two-thirds its actual value.

## SPRINGEIEI, D,-\{ $\left\{\begin{array}{l}\text { NEWRIE D. WINTER, Mayor } \\ \text { E. T. TIFFI, Treasurer. }\end{array}\right.$

This elty is in Hampden County.


PAR VALUE OF BONDS.- The bonds are all for $\$ 1,000$ each.
INTEREST on bonds is payable at the First National Bank of Boston, and at Clty Treasury.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Springtield's total and net debt on the dates indicated:
Total bonded debt (including water debt).... $\$ 1,944,500 \quad$ Deo. $10,{ }^{\prime} 95 . \quad$ Dee. 10, '94. Total indebtedness, fnelud'g current liabilit's $1,979,855 \quad \$ 1,963,190$ inking funds, ete......................................... 495,943 385,628

## 

 CITY PROPERTY. -The elty values its property at $\$ 4,444,868$, including $\$ 1,383,019$ for property of water department. In year 1895 water receipts were $\$ 211,87172$; payment for construction and repairs, $\$ 72,71896$; interest on water loans, $\$ 97,750$; balance to be oredited to the sinking fund, \$41,402 76.ASSESSED VALUATION,-The city's assessed valuation and tax rate in different years have been as follows, real estate beling taken at about 85 per cent cash value:

| Fears. | Real, | Personal. | Tota | Tax per |
| :---: | :---: | :---: | :---: | :---: |
| 1895 | \$46,063,460 | \$12,969,681 | \$59,033,141 |  |
| 1894 | 44,083,900 | 12,365,525 | $56,449,425$ | 12.00 |
| 1893 | 42,975,820 | 12,264,099 | 55,239,919 | $12 \cdot 80$ |
| 1892 | 39,444,580 | 11,336,407 | 50,780,987 | 13.00 |
| 1891 | 37,219,490 | 11,110,144 | 48,329,634 | $12 \cdot 50$ |
| 1890 | 33,795,860 | 10,697,773 | 44,493,633 | 12.40 |
| 1889 | 32,000,680 | 10,072,895 | 42,073,573 | 13.00 |
| 1888 | 30,323,140 | 9,540,115 | 39,863,255 | 13.60 |

Taxation in 1895 includes state tax, $\$ 0 \cdot 44$; county tax, $\$ 0 \cdot 86$; eity tax, $\$ 10.90$; total, $\$ 12.20$ per $\$ 1,000$.
POPULATION.-State census 1895 was 51,534 . In 1890 population was 44,179; in 1880 it was 33,340 ; in 1870 it was 26,703.
STONEHAM.-F. E. Niokerson, Town Treas'r.
This town is in Midalesex County.
LOANS-

When Due. ${ }^{48}, \mathrm{~J} \& \mathrm{D}, \$ 5,000$..June 1,1904 4s, JdJJ, 89,000 ..July 18, '96 to '04 Total deht Jan. 1, 1896 \$64,000 | Town Notes- |  |
| :---: | :--- |
| $48, ~ J \& D, \$ 10,000 . . D e c, ~ 18, ~$ | 896 |
| Tax valuation, real.....3, 863,325 |  |
| Tax valuation, per8onal. 443,720 |  |

 $4{ }^{1} 48$, J\&J, $5,000 \ldots J a n . ~ 9,1899$ Assess't about 806 of actual value. 4s, J\&D, 10,000 ..June 10,1000 Total tax (per $\$ 1,000$ )...... $\$ 18 \cdot 40$ 4s, F\&A, $5,000 \ldots$ Feb. 20, $1901 \left\lvert\, \begin{aligned} & \text { Population in } 1895 \text { was.......6,278 } \\ & \text { 4s, J\&D, } \\ & \text { Population in } 1890 \text { was......6, } 155\end{aligned}\right.$

INTEREST on the town notes, due in 1904 and 1905, is payable at Boston; on all other loans at Stoneham.
SUFFOLK COUNTY.-See City of Boston.
TAUNTON-\{ BENJAMIN MORRIS, Mayor.
This oity is in Bristol County.
LOANS -
NAME AND PURPOSE.

POPULATION,-In 1895 population was 52,193; in 1890 it was
40,152 ; in 1880 was 24,939; in 1870 was 14,685.



INTEREST-WHERE PAYABLE-Coupons are payable at the Atlas Nat. Bank of Boston. Reg. interest is remitted by City Treasurer,
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Taunton's total debt, the sinking fund held by the city against the same, and the water debt, on the first of December of each of the last four years.
Gross debt............

| \$879,458 | \$808,609 | \$798,751 | \$892,930 |
| :---: | :---: | :---: | :---: |
| 1,112,700 | \$1,042,700 | \$1,007,700 | 991,700 |
| 479,869 | 441,586 | 407,417 |  |
| \$632,831 | \$601,114 | \$600,283 | \$. |

Net debt Dec. 1... $\$ 879,458 \quad \$ 808,609 \quad \$ 798,751 \quad \$ 892,930$ Water sinking fund.
$\begin{array}{lllll}\text { Net water debt. } . . & \$ 632,831 & \$ 601,114 & \$ 600,283 & \$ \ldots . . .\end{array}$ In the above table the figures of gross debt include liabilities other than funded (to the amount of $\$ 49,008$ in 1895 ) and the sinking funds include "cash, taxes, etc.," amounting in 1895 to $\$ 51,391$.

The sinking fund receives yearly a sum sufficient with accumulations of interest on sinking fund investments to retire entire debt at maturity. The city of Taunton has always complied with the Statutes of the Commonwealth relative to its sinking funds and also in regard to the $\$ 12$ tax limit. No permission to extend its debt beyond the time originally fixed for its payment has ever been asked.
ASSESSED VALUATION-The city's assessed valuation and tax cate at different periods have been as follows, real estate being taken at about 90 per cent of cash value.

| Years. | Real. | Personal. | Total. | per \$1.000. |
| :---: | :---: | :---: | :---: | :---: |
| 1895. | 14,020,050 | \$5,183,434 | \$19,203,484 | \$17.60 |
| 1894 | 13,814,470 | 5,073,494 | 18,987,964 | $17 \cdot 60$ |
| 1893. | 13,564,100 | 5,121,310 | 18,685,410 | $18 \cdot 00$ |
| 1892. | 13,262,740 | 5,050,610 | 18,313,350 | $18 \cdot 40$ |
| 1891. | 12,994,625 | 5,075,925 | 18,070,550 | $17 \cdot 10$ |
| 1890 | 12,824,625 | 4,998,407 | 17,823,032 | $17 \cdot 60$ |
| 1889 | 12,621,708 | 4,769,868 | 17,391,576 | $17 \cdot 80$ |
| 1886 |  |  | 16,756,469 | 16.70 |
| 1882 |  |  | 16,003,677 | $15 \cdot 80$ |

POPULATION-In 1895 population was 27,093 ; in 1890 it was 25,448 ; in 1880 it was 21,213 ; in 1870 it was $18,629$.

## TURNERS FALLS.

Turners Falls is a part of the town of Montague, Franklin County, but is separate for water and fire purposes.

$4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 10,000 \ldots$ 4s, M\&S, $15,000 \ldots .$. Sept. 1, 1896 4s, M\&S, 15,000...... Sept. 1, 1901 $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}^{2}, \mathbf{2 5}^{25,000} \ldots .$. Sept. $^{\text {Sept. 1, }} 1906$ Total valuation 1894.... $2,685,200$ $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, 25,000 \ldots .$. Sept. 1,1916 Assessment about $2_{3}$ acंJual value.
INTEREST is payable at the Howard National Bank, Boston, Mass. TAX FREE-All loans issued by this district exempt from taxation.

WAKEFIELD.-T. J. SKINNER, Treas. This town is in Middlesex County. LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Total debt Feb. 1, 1896.. } \$ 288,093 \\ & \text { Sinking }\end{aligned}\right.$ 4s, A\&O $\$ 90,000 \ldots .$. Oct. 1,1915 $4 \mathrm{~s}, \ldots . .(\$ 5,000 \ldots .$. Oct. 1,1914 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 8,82,000$. 4. J\&D 88,000 48, J\&D, $\$ 8,000$. $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 38,000$ ARMORY LOAN( $\$ 3,000$ due yearly) to Dec. 1, 1904

WaLPOLE.-F. O. Pilsbury, Treasurer. This town is in Norfolk County.

SCHOOL HOUSE-
4 s, A\&O, $\$ 1,000$.
TOWN HALL-
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 2,500$.
4s, A\&O,
WATER BONDS
2,50.
WATER BONDS -
4s, F\&A, $\$ 100,000$

Total debt Feb. 1, 1896.. \$106,000 Tax valuation, real......1,739,407 Total valuation $1895 \ldots .2,1 \times 0,909$ Total tax per $\$ 1,000 \ldots . . . . \$ 15 \cdot 30$
Population in $1895 \mathrm{was} . . .2994$ Population in 1895 was....... 2,994 Population in 1890 was.......2,604
Population in 1880 was......2,494

INTEREST on the town's bonds is payable at the National Bank of

W ALTHAM.- $\left\{\begin{array}{l}\text { ARTHUR I,YMAN, Mayor. } \\ \text { UHARLES F. ALLEN, Auditor. }\end{array}\right.$
This city is in Middlesex County.


TAX FREE.-The bonds are all exempt from taxation.
TOTAL DEBT, ETc.-The city's total bonded debt on February 1, 1896, was $\$ 1,365,500$; water debt included, $\$ 108,000$; sinking funds . \$399,251; net debt, \$966,249.
ASSESSED VALUATION.-The city's assessed valuation and tax rate have been as follows :

| Years- | Real Estate. | Personal. | Total. |  |
| :---: | :---: | :---: | :---: | :---: |
| 1895 | \$13,911,800 | \$4,139,776 | \$18,051,576 | \$16.00 |
| 1894 | 14,425,300 | 4,340,760 | 18,766,060 | 16.30 |
| 1893 | 14,055,000 | 4,566,876 | 18,621,876 | 16.40 |
| 1892 | 13,321,000 | 4,295,756 | 17,616,756 | 15.50 |
| 1891 | 12,452,300 | 3,945,330 | 16,397,630 | 14.00 |
| 1890 | 11,600,900 | 3,609,814 | 15,210,714 | 14.00 |
| 1889 | 10,704,200 | 3,254,130 | 13,958,330 | $14 \cdot 20$ |

POPULATION.-In 1895 population was 20,877 ; in 1890 it was 18,707; in 1880 it was 11,712; in 1870 it was 9,065 .

## WARE.-F. D. Gilmore, Treasurer.

This to wn is in Hampshire County.

WARREN-C. H. BLair, Treasurer.
This town is in Worcester County.
LOANS- When Due. Assessment about $3_{4}$ actual value. 4s, var., $\$ 25,900$, var. 1896 to 1903


Total tax (per $\$ 1,000$ ) ...... $\$ 16 \cdot 20$ Population in 1895 was.......4,424 Population in 1890 war.

## W ATERTOWN.-S. S. GLEASON, Treasurer.

This town is in Middlesex County. In 1891 an issue of sewer notes to the amount of $\$ 100,000$ was authorized, and notes of this issue to the amount of $\$ 93,000$ had been sold on February 1, 1896, and three notes of $\$ 22,000$ paid. The remainder, $\$ 7,000$, will be offered as oceasion requires. Since 1891 there have been authorized additional sewer notes to the amount of $\$ 29,000$ for extension purposes, $\$ 26,000$ of which has already been issued and $\$ 5,000$ paid.

|  |  |
| :---: | :---: |
| RIDGE NOTES | 4s, J\&J, \$7,500....July 1, 1896 |
| $1_{2}$, J \& J, $\$ 5,000 . .$. July 1, 1902 | 4s, A\&O, 6,000....Oct. 1, 1897 |
| $41_{28}, \mathrm{~A} \& \mathrm{O}, 5,000 \ldots$. Apr. 1, 1902 | 4s, F\&A, 3,000.... Deo. 1, 1897 |
| $41_{28}$ s, J\&D, $5,000 \ldots .$. Dec. 1, 1902 | 4s, A\&O, 5,500 ... Oct. 1,1898 |
|  | 4s, J\&J, 5,000 ....July 1, 1904 |
| s, M\&S, \$38,000...Sept. 1, 1896 | 4s, M\&N, 11,000....sept.1, 1904 |
| (\$2,000 yearly) to Sept., 1914 | 48, Ad\% ${ }^{\text {a }}$, 14,000.... Apr. 1, 1905 |
| ewer Notes | Total debt Feb. 1,1896... \$195,000 |
| 28, J\&J, \$71,000 ... July 1, 1896 | Tax valuation, real ...... $7,360,950$ |
| (Part due yearly) to July 1, 1901 | Tax valuation, personal. $1,395,913$ |
| $4^{1} 28, \mathrm{~J} \& \mathrm{JJ}, \$ 5,000 \ldots .$. July 1, 1897 | Total valuation 1895...8,756,863 |
| $41_{2 s}$, J\&D, 5,000.... Dec. 1, 1899 |  |
| $41_{28}$, J\&D, 5,000.... D. c. 1, 1901 | Population in 1895 was.......7,788 |
| $4^{128}$ ¢ $, ~ J \& J, ~ 1,000 \ldots . . J a_{1} .1,1903$ | Population in 1890 was.......7,073 |
| INTEREST is payable at the F | th National Bank, Bosto |
|  | F Lee, Tressurer. |
| iddlesex Count |  |
| LOANS- When Due. | Total debt $1895 . . . . .$. . $\$ 74,500$ |
|  | Sinking fund assets.... 11,663 |
| 4,500............. Oct. 1, 1898 | Tax valuation in 1895. 1,514,725 |
| WATER WOR | Total tax per $\$ 1,000 \ldots .0$ |
| s, \$25,000.............Aug. 1, 1898 | Population in 1895 was......2,026 |
| Interest is payable in Boston. | Population in 1890 was...... 2,060 |

WEBSTER.-Woreester County.
LOANS- $\quad$ When Due $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1895 \ldots . .18,152,499 \\ & \text { Tax rate (per } \$ 1,000 \text { ) } 93 \ldots .10 .50\end{aligned}\right.$ $48, \ldots . . . . . . . \$ 11,000$ in 30 years Popnlation in 1896 (est.) .... $\$ 10.800$ Total debt March, 1896 years. $\$ 115,000 \left\lvert\, \begin{aligned} & \text { Population in } 1895 \text { was. } \\ & \text { Population in } 1890 \text { was. }\end{aligned}\right.$

WELLESLEY-Albert Jennings, Treasurer. This town is in Norfolk Countr.
LOANS-
48, J\&D, $\$ 5.000$, JTue 17,1897 4s, Mass: 5 ,000......eet. 29, 1898



WATER WORFS-(Con.)
48, M\&N, $\$ 5,000 \ldots$. Apr. 28,1908 48, AdO, $5,000 \ldots . . \mathrm{Apr} .1,1909$ 4s, MdS, $10,000 \ldots$...Sppt. 1, $1908-9$ $4 \mathrm{~s}, \mathrm{MdEN}$,
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$,
6,000 $\begin{array}{lll}48, ~ J \& D, & 6,000 \ldots . . \text { Dec, } 30,1911 \\ 48, ~ A \& O & 6,000 & \text { Oct. } 1,1912\end{array}$
is, Mds, $18,000 \ldots$. Sept. 1, 1913
4s. Mds, $9,000 .$. Mar. 1,1914 4, MddS, 134,000......Mar. 1, 1915 Bonded debt, Jan. 1, '96. $\$ 315,000$

Warer debt (included). 220,000 | Warer debt (included).. | 220,000 |
| :--- | ---: |
| Floating debt............. | 32,750 | Floating debt.

Total debt...
Net delit Jan 18.......... 90.709 Tax valuation real....... 4,365,000 Tax valuation personal. 2,606,454 Total valuation 1895.... 6,971,454 Assessment is actual value. Total tax (per $\$ 1,000$ ) 1894. $11 \cdot 00$ Population in 1895 was.......4, 229
Population in 1890 was. 3,600 Bostin Safe Deposit \& Trust Co. INTERES
Boston, Mass.

WESTBOROUGH.-G. O. Brigham, Treas.
This town is in Worcester County.
LOANS- When Dwe | Total debt Jan. 1, 1896. $\$ 185,200$
 $48,815,000$........................ 1898 58, MAEF, BOKD8-
58, M\&\&
$48, ~ M \& 8, ~$
$455,000 \ldots .$. Sept. 16,1808 4s, M\&8, $20,000 \ldots$. Mar. 1, 1908
45, Md\&, 6,000....Sepept. 16, 1919
SEWER BONDR-.
(Inter. 831,000 .
1922

| Water debt (included)... | 116,000 |
| :--- | ---: |
| Sinking fund. .......... | 47,405 |
| Net debt Jan. 1, 1896.. | 137,795 |
| Tax valuation $1895 \ldots \ldots .727,444$ |  |

Tax valuation $1895 \ldots . .2,727,444$
Assessment is 4 actual value. Total tax (per $\$ 1,000$ ) .. $\$ 16.1$ Popal vatuation $1891 \ldots 2,795,234$ Population in 1890 was.

WEST BOYLSTON.-G. F. Howe, Treas'r. This town is in Worcester Connty.

## LOANS-




 interest payable at Worcester. Population in 1895 was.
Population in 1890 was.

WESTEIELD.-C. N. OAKEs, Town Treasurer. This town is in Hampden County.

## LOANS

AGADEMY BoNDS-
32 2. July, $\$ 20,000$
Then Dike.
 44. A SOM 84 ,200

 31.5, A\&O, 88,000 ...... 1-90-1899

 ( 85,000 due y'rly $^{\prime}$ to Ort. 1,1906
WATER BONDA-
$4 s$, A. $20,840,000 \ldots .$. Oet. 1,1896
( 85,000 due yearly) to Oet. 1, 1903
 4s, AkO, $6,000 . . .$. Ote $^{2} 1,1900$ 4s, A60, 49,500 .... Oct. 1, 1901
$(\$ 0,500$ dne yearly) to Oot. 1, 1909 4. A.EO, $\$ 22,500 \ldots . . .0$ ot. 1,1899 $(82,500$ due yearly) to Oet, 1, 1907
$32,4, ~ \$ 0,57,500$...Oot 1,1896
( 82.500 whe yearly) t, Oet 1, 1898 (t25,500 mie yearly) t, Oet 1, 1898
Total detat Feb, 1, 1896. \$259,200 Water debt (inclinded) ... 148,000
Trax valuation 1895 Tax valuation $1895 \ldots . . .7,838,253$
Axseasmeot abuut 9, actual value. Axuesameot absut ga actual value. Population in 1895 was...... 10.659 Population in 1890 was....... 9,805 Popuation in 1890 Was......9,805
Population in 1880 was...... 7,587
in place of is sinking fund the town pays off $\$ 30,000$ of debt yeariy. loans at Westfleld.

## WEST SPRINGFIELD-F. II. Stbley, Clerk.

 This town is in Hampden ComatyGEMERAS PORPOBRS When DuE $58,825,000 \ldots . . . . . . .$. May $^{5,} 1898$
$\$ 1,000$ dne yearly to May 5, 1922 44. $160, \$ 20,000$....Out, 1, 1899
81,000 , due yenrly) to Opt. 1,1918

Water debt (ineluded) .... $\$ 23,000$ Floating đebt................ 142,000 Total tax (ver $\$ 1,000$ )..... $15 \cdot 50$ Popmlation in 1895 was......6,122 Popmation in 1895 was......6,122
Population in 1890 was......5,077
Population in 1880 was......4,149
INTEREST on the $\$ 25,000$ of bonds is payable by the New England Trast Co., Boston; on the $\$ 20,000$ of bonds at the Third National Bank, Boston.

## WEYMOUTH.-J. H. Stetson, Treasurer. <br> \section*{The town is in Norfolk County.}


Town debt, Jan. 1, 1896. \$82,500 Water debt, Jan. 1, 1896. 432,000 Sinking fund.. Net water debt, Jan
Tax valuation, real
Tax valuntion, peraonal. $5,143,588$

$$
\begin{aligned}
& \text { Tax valuation, real } \\
& \text { Tax valuation, pers }
\end{aligned}
$$ Tax valumion, personal. $1,305,393$

Total valuation $1895.6,48,98$ Total valuation $1895, \ldots .6,448,981$
Property assesped at actual value Tat rate (per $\$ 1.000$ ) 1894. 817.50 Popmation in 1895 was..... 11,285 $13,000 \ldots . .$. Mav. $^{1}$ I, 1924
NTEREST on the floating debt is payable at the 'Town Treasurer's Mase; on all other loans at the National Bank of the Republic, Boston,

WHITMAN.-This town is in Plymouth County.
School houses.
Water works.
$. \$ 22,000 \mid$ Tax valuation $1895 \ldots . . \$ 3,610,141$ Total debt 1895

$\qquad$

$\qquad$ | 95,000 | Tax valuation $1890 \ldots \ldots 3,610,141$ |
| :--- | :--- |
| 32,000 | Tax rate (per $\$ 1000$ ) $95,104,640$ | Sinking funds, ete............ 17,452 Population in 1895 was .... $\$ 17.747$ Population in 1890 was....... 4,441

WILIIAMSTOWN.-C.S. COLE, Treasurer.
This town is in Berkshire County.
LOANS When Due.

## RIEFUNDING NOTES-

 4. 4, M\&N, $\$ 6,000$. Nov. 1, $1896-7$ 4em, MdN, 22,000......Nov., 1897 Total dery school loan. Tax valuation, real......2,272,195Tax valuation personal. $\$ 378,750$ 1, 1896.. $\$ 34,000$ Population in 1890 was......4,221

INTEREST on the 5 per cent loau is payable at the Williamstown National Bank; on the $3 \frac{3}{4}$ per cent loan in Boston.

WINCHESTER.-THOMAS S. SPURR, Treasurer. This town is in Midalesex County.

LOANS- When Due.
PLAYGROUND BONDS-
$4 \mathrm{~s}, \ldots \ldots . \$ \$ 00,000$. Dee 1, '15 to '24 ( $\$ 5,000$ due yearly.)
School Loans
SCHOOL LO AN8-
$428, \ldots .$. . $\$ 1,500 \ldots$ Nov. 1,1896 $48, \quad \ldots .$. , 13.500 .....June, 1896 4, $\$ 5,000$ due yearly.) 1901 $3 \operatorname{los}, \ldots . .8,000 \ldots . J$ uly 12, 1896 4s, (\$5. 000 due yearly) $1917-1922$ (\$s, ..... $\$ 50,000$..Deo. $1, ' 18$ to'
( $\$ 10,000$ due yearly.)

Water Bonds-
4 s , Var's, $357,000 \ldots .1899$ to 1926 Total debt Jan. 1. 1896 .. $\$ 550,500$ Float'g debt (included).. $\$ 83,500$ Water works, value ...... $\$ 330,000$
Tax valuation, real......5,834,000 Tax valuation, personal. 1,088,150 Total valuation 1895....6,872,150 Assessment about actual vaine. Tax rate (per $\$ 1,000$ ) .... \$15.00 Population in 1895 was......6,146 Population in 1890 was. $\quad 4,861$ Population in 1880 was. $\quad 3,802$

WINTHROP. This town is in Suffolk County.

| LOANSWhen Duc. Tows Bonds - | Total debt Jan. 2, 1896.. $\$ 97.742$ <br> Sinking fund................. 14,386 |
| :---: | :---: |
| \$34,500 ........... 1907 | Tax valuation 1895......5, 069,605 |
| cotes | Tax rate (per $\$ 1,000$ ) .... $\$ 15 \cdot 40$ |
| 3125,48 \& 5s, \$4,900...1896-1900 | Population in 1895 was......4, 192 |
|  | Population in 1890 was......2,726 |

WOBURN.-\{ $\begin{aligned} & M, \text { T, ALIEN, Mayor. } \\ & \text { OHARLES A, JONES, Auditor. }\end{aligned}$
This eity is in Middlesex County.
LOANS- When Due.
ALMSHOUSE AND COURTHOU8E48, MidN, \$14,000....Sept. 1,1896 ( 82,000 due $y^{\prime}$ rly) to Bept. 1,1902 (\$1.000 due yearly) to Jan. 1, 1899 Fiee Department Lois43. M\&N. \$1,000.......Nov. 1,1896 ( $\$ 500$ due yearly) to Nov, 1, 1897 4s, J\&FJ, $\$ 4,000$.......July 1, 1896 (s500 due yearly to) July 1, 1903 MUNICIPAL LOANS48, AdO, 85,000 .......Oet. 1,1896 5, JikD, $81,000 \ldots . .$. Dec. 1, 1897 ( 8500 due yearly) to Dee. 1, 1901 Pubice park loan4s, AkO, $\$ 3.500 . . . .$. Oct. 1,1896 (\$700 due yearly) to Oct, 1, 1909
 44.... \$1,000.... .. April 1, 1896 ( 5.500 due yearly) to April 1, 1908 4s, AdeO, \$4,000 ....... Oct. 1, 1896 (si,000 due y'rly) to Oet. 1, 1899 48. A \&O, $\$ 7.000$ LOAN8-

4s. AdO, $\$ 7,000 \ldots . .$. Oet. 1,1896 ( $\$ 1,400$ die yeariy) to Oct. 1,1900 4s, $\mathrm{A} \& \mathrm{O}, \$ 12,000 \ldots . .$. ot, 1,1896 48, J\&J. 83,000 .........July 1,1896 ( $\$ 1,000$ due $y^{\prime}$ arly) to July 1, 1898 LOANS-

When Due Street LoAN4s, A\&O, $\$ 6,000 \ldots . .$. Oet. 1,1896
$\left(\$ 1,000\right.$ itue $y^{4} \mathrm{rly}$ ) to Oet. 1, 1901 48,.... \$4,000 .......Jan. 1, 1896 ( $\$ 500$ due yearly) to Jan. 1, 1903 48, A.80, $\$ 28,000$.....Aug. 1, 1896 (\$2,000 Jue y'rly) to Aug. 1, 1901 Whater Debt$48,460, \$ 3,000 \ldots \ldots$. Oct. 1,1896 ( 8600 due yearly) to Oot. 1,1900 ( 8500 due yearly) to Nov. 1,1897 (so. J\& 1, $\$ 100,000$.... July 1,1896 ( $\$ 10,000$ due $y^{\prime}$ ly) to July 1,1905 ( $\$ 6,000$ due yearly) to July 1, 1,1904 4s, Ji<. $\$ 6,000 . . .$. Apr. 1,1905 4s, AdeO, $80,000 . . . . .5$ une 1,1896 (is 10,000 dne J riy) to Apr. 1, 1904 4s, AcO, $\$ 9,000$........Apr. 1, 1904 ( $\$ 1,000$ due y'rly to May 1, 1896 Tax valuation 1895... $89,672,44$ Total tax (per $\$ 1,000$ ) .. $\quad \$ 817 \cdot 80$
Tax valuation, real $\ldots, 941,165$ Tax valuat'n, personal. 1,522,989 Total valuation 1893...9,464,15. Population in 1890 was.... 13,499 $4 \mathrm{~s}, \mathrm{~J}: \mathrm{J}, \$ 13,500$......Jume 1, 1896 $(\$ 1,500$ due y'rly) to Jume 1, 1904
INTEREST on water 68 is payable in Boston; on other issues in Woburn.
TOTAL DEBT, ETC.-The eity's net debt on January 1, 1896, was $\$ 223,000$, not including water debt.
POPULATION,-Popalation in 1895 was 14,176 ; in 1890 was 13,499 ; in 1880 was 10,931 ; in 1870 was $8,560$.

WORCESTER.-\{ $\begin{aligned} & \text { HENRY A. MARSH, Mayor, } \\ & \text { WHLLAM S. BARTON, Treas }\end{aligned}$
This city is in Worcester County.


LOANS-
NAME AND PURPOSE.
Funded water loan. do do

| do | do |
| :--- | :--- |
| do | do |
| do | do |
| do | do |
| do | do | do (renewal)

P. Onterest.-T Principal,
do
When Due. Outstanarg. thereof.

INTEREST on most issues is payable, principally by cheek, at th Merchants' National Bank in Boston.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statemen shows Worcester's total funded debt, the sinking fund held by the city
against the same, and the water debt, on the dates indicated.
Total bonded debt. $\qquad$ Dec. 1, 1895. Dec. 1, 1894. D Sinking funds.. $\qquad$ $\begin{array}{r}\text { \$4, } \\ \mathbf{\$ 2} \\ \hline 245,074,491\end{array}$

Net debt.

## . ...........................2,770,509

Water \& park debt (inc. above) . $\$ 1,950,000$

## \$2,827,336

 $\$ 1,850,000$ ec. 1, 1893 ${ }_{\substack{41,545,000 \\ 81,54,998}}^{\substack{4 \\ \hline}}$ \$2,776,002 $\$ 1,800,000$ The city had no temporary loans outstanding on Dsc. 1, 1895.The sinking fund receives yearly a sum sufficient with accumulations of interest on sinking fund investments to retire entire debt at maturity. In $1895 \$ 143,000$ was paid into sinking funds other than the water bonds sinking fund; in $1894, \$ 136,700$; in $1893, \$ 115,900$; in 1892, $\$ 113,100$; in 1891, $\$ 93,400$.

CITY PROPERTY.-The city owned property in 1894 valued at $\$ 5,544,099$, including water works costing $\$ 2,599,964$. Receipts from water assessments in year 1894-95 were $\$ 200,25551$; maintenance, $\$ 76,59486$; interest on water loans, $\$ 64,58333$; paid to sinking fund, $\$ 51,05255$.
DEBT LIMITATION.-An exception in the case of Worcester to general State law limiting municipal indebtedness is found in the Supplement to the Public Statutes, Laws of 1888, Chapter 144. The object of the law was to authorize a loan for the purposes of Publio Parks. The loan was called the Worcester Park Loan, and the amount of the issue was fixed at not to exceed $\$ 250,000$. The Statute provided that this loan should not be included within the debt limit fixed by law

ASSESSED VALUATION.-The city's assessed valuation and tax rate have been as follows, real estate being taken at "its full and fair cash value":

|  |  | Personal |  | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Real Est |  |  |  |
| 1895 | \$71,104,650 | \$16,939,866 | \$88,044,516 | \$15.40 |
| 1894 | 69,259,600 | 16,041,000 | 85,300,600 | - 15.20 |
| 1893 | 66,843,200 | 17,257,805 | 84,101,005 | 15.00 |
| 1892 | 64,153,200 | 16,887,602 | 81,040,802 | - $14 \cdot 60$ |
| 1891 | 60,942,300 | 16,693,608 | 77,635,908 | - 14.60 |
| 1890 | 57,819,250 | 15,633,010 | 73,452,266 | - $15 \cdot 60$ |
| 1889 | 54,406,750 | 13,747,300 | 68,154,950 | - 16.00 |
| 1888 | 50,338,350 | 14,164,286 | 64,502,636 | -16.00 |
| 1883 |  |  | 48,570,335 | - 17-20 |

In 1895 tax rate includes: State tax, $\$ 0 \cdot 36$; county tax, $\$ 0.64$; city $\$ 14 \cdot 40$; total, $\$ 15 \cdot 40$.
Average assessed valuation for three years, 1893 to 1895 inclusive, was $\$ 85,815,374$.
POPULATION,-Population in 1895 was 98,687 ; in 1890 was 81,655; in 1880 was 58,291 ; in 1870 was 41,105 .

## ADDITIONAL STATEMENTS.

In the table below we give statements regarding all towns in the State of Massachusets which have reported an indebtedness of over $\$ 25,000$, and which are not represented among the foregoing detailed statements.


| Total Debt. |
| :---: |
| \$60,000 |
| 20,500 |
| 54,700 |
| 66,000 |
| 28,178 |
| 73,000 |
| 23,317 |
| 30,250 |
| 20,000 |
| 70,600 |
| 37,000 |
| 40,000 |
| 40,000 |
| 151,000 |
| 38,000 |
| 77,100 |
| 147,400 |
| 137,000 |
| 243,200 |
| 21,000 |
| 97,479 |
| 147,000 |
| 60,500 |
| 270,000 |
| 66,773 |
| 24,595 |
| 43,000 |

 Tax
Rate.
$\$ 16.50$
$9 \cdot 25$
12.80
17.00
17.50
17.00
10.00
15.00
14.80
17.14
10.00
13.35
15.00
7.40
18.00
21.60
14.69
18.40
20.00
10.20
18.80
16.50
11.60
20.00
12.00
19.00
14.40 Population. 1,626
1,037 1,626
1,037
3,007 3,007
4,790 4,790
1,587 5,102
4,795
2,654
2,602
2,602
1,041
1,7452,181
3,320
4,549
5,287 ..... 5,287
2,247

5,268| 5,268 |
| :--- |
| 3,257 |3,257

2,917

# State of Rhode Island. <br> \author{ DEBT, RESOURCES, E'TC. 

}

Admitted as a State
Total area of State (square miles)
One of Original Thirteen
1,250
State Capital
Newport and Providence Governor (term expires last Tues. May, '96), Chas. W. Lipput Secretary of State (term exp. last Tues. May, '96), C. P. Bennett Treasurer (term expires last Tuesday May, '96). Samuel Clark
Legislature meets annually the last Tuesday in May at New port, and holds an adjourned session the following January at Providence. There is no limit as to the length of session.

HISTORY OF DEBT.-For a brief history of the Rhode Island State debt see State and City Supplement of April 13, 1895, page 33. The bonds outstanding at present are described as follows:

| When Principal. |  |
| :---: | ---: |
| Pustand'g. |  |
| Past due. | $\$ 17,000$ |
| 1904 | 300,000 |
| 1914 | 400,000 |
| 1924 | 400,000 |
| 1934 | 400,000 |

PAR VALUE OF BONDS.-The bonds are for $\$ 1,000$ each.
TAX FREE.-Bonds of the State House loan are exempt from taxation in Rhode Island.
INTEREST is payable in Providence at the Rhode Island Hospital Trust Company.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Rhode Island's debt, and the sinking fund held against the same, on the first of January of each of the last four years.
$\begin{array}{lrrrr} & 1895 . & 1894 . & 1893 . & 1892, \\ \text { Total funded debt.... } \$ 1,517,000 & \$ 699,000 & \$ 1,283,000 & \$ 1,283,000 \\ \text { Sinking funds......... } & 118,667 & 699,088 & 1,145,891 & 1,049,764\end{array}$

$$
\begin{array}{r}
\$ 1,517,000 \\
\quad 118,667
\end{array}
$$

Net debt.
$\overline{\$ 1,398,333}$ 699,088 1,145,891

Nil \$137,109 \$233,336 bonds and notes, and it is to receive $\$ 50,000$ yearly
TAX VALUATION.-The assessed valuation of real estate in Rhode Island in 1890 was $\$ 243,658,190$; personal property, $\$ 84,872$,369 ; total $\$ 328,530,559$. Tax rate (per $\$ 1,000$ ) was $\$ 1 \cdot 80$.
POPULATION OF STATE.-In 1790 the number of inhabitants was 68,825 and in 1800 it had increased only to 69,122 ; in 1850 it had risen to 147,545 ; for 1895 it is 384,758 .
$1895 \ldots \ldots . .384,758|1870 \ldots \ldots . .217,353| 1830 \ldots \ldots \ldots . . \mid 97,199$
 $1880 \ldots \ldots . . .276,531 \mid 1840 \ldots \ldots . . . . .108,830$

76,931
In the decade from 1860 to 1870 the rate of growth was 24.47 per cent, in the 1870 to 1880 decade $27 \cdot 23$ per cent and in the last decade 24.94 per cent.

MUNICIPAL INDEBTEDNESS LIMITATIONS.-There is nothing in the Constitution of Rhode Island limiting the amount of city debts. The following, however, are two sections taken from Chapter 34 of the Revised Statutes of the State, passed in 1878. Since 1878 these provisions have been in force, and consequently 3 per cent of the taxable property has been the limit of the power of each town to ereate debt
SECTION 16. "The outstanding notes, bonds and contracts of towns shall be paid and be fultilled according to the tenor thereof, and all public works now authorized to be prosecuted shall be prosecuted, and be incebtedness now authorized to be incurred on account thereor may be incurred accorring to the tenor of the authority therefor
SECTION 17. No town shall incur any debt in excess of three per ness of such town on the tenth day of April, one thousand eight hundred seventy-eight, but the giving of a new note or bond, for a preexisting debt, or for money borrowed and applied to the payment of such pre-existing debt, is excepted from the provisions of this section, and the amount of any sinking fund shall be deducted in computing uch indebtedness.'
SAVINGS BANK INVESTMENTS AND RESTRICTIONS.-In the "Public Statutes of Rhode Island" (which were revised in 1880-81 by commissioners and put in operation by act of Legislature February 1st, 1882,) Sections 52, 53,54, etc., of Chapter 153, will be found the provisions of law with reference to Savings Bank Investments. Section 52 , which recites in detail the stocks, bonds, etc., these Institutions are allowed to put their money in, was amended in two partioulars in 1886. Below we give that section in full, as now in force, the amendments of 1886 being put in brackets and printed in italics, so that the reader can at once distinguish them and measure their significance.
Ssiction 52. Institutions for savings shall invest their receipts-
(1) In public stocks or bonds of any State or of the United States,
(3) [Or in notes of any school district or fire distriet in any New Engand State,]
(4) Or in such corporate stocks or bonds as they may deem safe and secure,
(5) Or they may discount notes, bonds or drafts of individuals or corporations, with two other responsible endorsers, sureties or guarantors, by the public notes, stocks or bonds of any State of the United States, or of any town or city [or of any school district or fire dislrict in any New England State], or by the stocks or bonds of any corporation which may be deemed to be safe, or by mortgage on real estate.
The only other Sections which call for publication are 53 and 54, the former appearing to give Savings Institutions quite extensive powers as to making and keeping deposits in commercial banks. When so kept, however, they are to be kept "payable on demand whether draw"ing interest or not." The two sections are subjoined.
SECTION 53.-No such institution shall have an amount exceeding or -rator
sforesaid, or by mortgage on real estate, but the preceding seetion shal
not be so construed as to forbid any such institution from placing and not be eo construed as to forbid any such institution from placing and holding on deposit in any bank such reasonable amount of their re-
ceipts as is customary and they may deem proper, payable on demand, ceipts as is customary and they m
whether drawing interest or not.
SECTION 54 .-No money shall be loaned by any institution for saiv ings to any trustee, director or other officer of such institution.
For the other provistons of the law as they now are we would refer our readers to the Revised Statutes of 1882.

Cities, Counties and Towns

## STATE OF RHODE ISLAND.

BRISTOL.-George H. Peck, Treasurer.
This town is the capital of Bristol County.
LOANS- When due. Tax valuation, personal $\$ 1,367,600$
 Short term notes......... $\$ 25,742 \mid$ Town tax (per $\$ 1,000$ ) 1895. $\$ 13 \cdot 20$ Total debt Feb., $899 . . . .103,742$ Population in 1880 was.....5,487 Tax valuation, real........3,463,000 Fopulation in 1895 was
INTEREST on all town loans is paid in Bristol, R. I.

## CENTRAL FALLS FIRE DISTRICT,

 Is in Providence County.This distriet has recent/y gone out of existence, and is now a part of the elty of Central Falls. The eity assumes the debt of the old fire district and a part of the debt of the town of Lincoln. The flnancial statement for the fire district which appeared in our last Srate axd City 8ufrlement is given below.

LOANS- When Due $44^{2} 2^{4}$, gold, Md\&N $\$ 100,000$.
(\$4,000 May yeariy.)
INTEREST is pald at the office of the Induatrial Trust Company Providence.

## CRANSTON.-D. D. Waterman, Town Olerk. This town is in Providence County. <br> LOANS - When Due. 1 Binking fund  | 4. g, 100,000 , ©...Auk. 15,1925 , Population in 1895 was..... 10,575 |
| :--- |
| 48, ,F\&A $\$ 135,000$, g. Aug. 1, 1929 Population In 1890 was.. .899 | Total debt August, $1895 . \$ 395,000$ | Population in 1880 was....... 5,904

## CUMBERLAND.-This town is in Providence County.

## LOANS-

When Due, $\mid$ Sinking fund.

- Net debt Jan. 1,1895...... $\begin{array}{r}87,000 \\ 138,000\end{array}$ 4s Jed, 830,000 .......Jan. 1, 1897 Tax valuation, real.......5,424,000 (Town due yearly) to Jan. 1, 1912 49, JdeJ, 838,000 ......July 1, 1895 ( 82,000 due yearly to July 1, 1914 Interest payable in Providence. Floating debt ... 1, 1895.8125,000 Total debt....


## EAST PROVIDENCE.-DavidS. Ray,Treas.

LOANS- When Due. Total debt . . . . . $\$ 205,000$
 $48, J \& D, \$ 115,000.85,000$ yearly $43, Z$, J BoJ 825,0003


4s, \&., JuJ, 60,000 ..July 1, 1943
Floating debt … 1896... $\$ 260,000$
n in 1890 was .
INTEREST on the town bonds is payable at the office of Blake Bros. \& Coo, Boston; on the gold bonds at the Rhode Island Hospital Trust Co., Providence.
East Providence Fire District, - Providence Coty.
 $4229, g, J \& J, \$ 15,000$, eJuly 1,1907 Total debt (last returns) $\$ 8200,000$

INTEREST is pald by the International Trust Co , Providence, R. I.
JOHNSTON.-A town in Providence County.
LOANS Bonds. When Due. Net debt (last returna).. 8267,652

48, F\&DA 8250000
8ublect to call afte. Feb. 1, 1917 Bond ddebt (last returna) \& 250,000 Floating debt.............. 57,229
Total debt.............. 307.229

INTEREST is payable at the Bank of America Loan \& Trust Com pany, Providence. R. I.

LOANS-
ON SOHOOL DISTRIOT NO. 15.
4, g., A\&O, $\$ 25,000$
Oct. 1, 1900
, Company of Providence.

NARRAGANSETT PIER.-Washington County. LOANS-

When Dhe. 4s, M\&N, 8 MENT BONDS Interest payable in New York. Bonded debt Nov., 1895. \$100,000 Floating debt

Tax Falnation, real (est.) 6,669,500 Tax valuation, pers' ( (eat.) 913,400 Total valuation '94 (est) 7,582,900 Town tax (per \$1,000)

NEWPORT. - \{PATRICK J. BOYLE, Mayor.
Newport is situated in the county of the same name.
LOANS- Som, When Duse. 4s, J\&D, $\$ 16,000$......Dec. 1,1906 4s, s.an., $\$ 146,000$. MND CONSOL.- 48, J\&J, $16,000 \ldots . . . J u l y ~ 15,1909$ PUBLIC MPROO. May 15, 1923 SEWER BONDS48, M\&N , $8100,000 .$. May 1,1925 48, F\&A, $98,000 \ldots . .$. Feb. 1, 1918 48, M $\& 8, \$ 30,000$ Mar. 1,1905 SEWER AND STREETIMPROVEM'T.
INTEREST is payable at Newport.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Newport's total municipal debt and the sinking fund held by the city against the same on the lst of January of each of the last five years.

| Total bonded debt. $\$ 511,000$ | $\$ 459,000$ | $\$ 459,000$ | $\$ 387,000$ | $\$ 313,000$ |
| :--- | :--- | :--- | :--- | :--- | :--- | | Sinking funds.... | 53,442 | 85,445 | 71,207 | 56,786 |
| :--- | :--- | :--- | :--- | :--- |
| 14,363 |  |  |  |  | Net debt Jan. 1. $\overline{\$ 457,558} \overline{\$ 373,555} \overline{\$ 387,793} \overline{\$ 280,214} \overline{\$ 268,637}$ The sinking fund receives yearly $\$ 11,000$.

CITY PROPERTY.-The city owns real estate valued by tax assessors at $\$ 488,022$; other property, $\$ 183,398$.
ASSESSED VALUATION.-The city's assessed valuation and tax rate have been as follows, real estate being taxed at about its actual eash value.


The tax rate, though only $\$ 10.00$ per $\$ 1,000$, covers all taxes, State, etc., as well as city.
POPULATION.-In 1895 population was 21,537 ; in 1890 it was 19,449; in 1880 it was 15,693; in 1870 it was 12,521.

Pawtucket is in Providence County.
LOANS- When Due. Water Bonds-
GEMBRAL DEBT BOND8- 1515 5s, A.kO, $\$ 300,000$....Apr. 1, 1898 $\frac{48, ~ J d a J,}{48,} \quad \$ 150,000 \ldots$ July 1,1915 ( $\$ 50,000$ every 5 yrs) to July 1,1899 $4 \mathrm{k}, \mathrm{Ad} \mathrm{O}$, $\$ 600,000 . . . \mathrm{A} \mathrm{pr}$. 1,1923 48, JdEJ, $300,000 . . . \mathrm{Jvly}$ 1, 1934 SEwer Bonds 1893-
4s, AdoO, $\$ 400,000 \ldots$. Apr. 1, 1923 48, JdeJ, $175,000 \ldots . . . J u l y ~ 1, ~ 1934$
The general debt bonds due from 1899 to 1929 are currency; all others gold.
INTEREST on all the bonds is payable at Boston, Mass.
TOTAL DEBT, ETC.-The bonded debt on November 30, 1895, was $\$ 3,600,000$; floating debt, $\$ 656,621$; total debt, $\$ 4,256,621$; sinking fund, $\$ 482,736$; net debt, $83,773,884$. Of this amount $\$ 1,696,139$ was for water. The total debt on December 1, 1892, inoluding $\$ 1,600,599$ water debt, was $\$ 2,857,549$. The net bonded debt on Dec. 1, 1891, ineluding $\$ 1,250,639$ water debt, was $\$ 2,600,125$; on December 1, 1890, It was $\$ 2,332,990$.
ASSESSED VALUATION in 1895 of real estate was $\$ 26,148,448^{\circ}$ personal property, $\$ 5,700,956$; total, $\$ 31,849,404$; tax rate per $\$ 1,000$ $\$ 15^{\circ} 00$. In 1882 the total valuation was $\$ 16,267,764$.
PROVIDENCE.- $\left\{\begin{array}{l}\text { FRANK F, OLNEY, Mayor. } \\ \text { D, L. D, GRANGER, Treasu }\end{array}\right.$
The clty is situated in Providence County, which has no debt.


PAR VALUE OF BONDS.-The coupon bonds are for $\$ 1,000$; the registered bonds for $\$ 1,000$ and multiples of the same. All coupon bonds are transferable into registered bonds at the option of the holder.
INTEREST on the bonds is payable as follows
City Tille of Loan Interest, where payable.
City Hall and sewer 4 los, due 1899 Boston, Nat. Revere Bk., and Prov. Davis estate loan, due 1909.......N. Y., Nat. City Bank, and Prov.
Park loan........................ Nat. City Bank, and Prov. Park loan......................... Y, Nat. City Bank, and Prov. Public impr'nt 5s, due $1899 \& 1900$ Providence, Oity Treasury,
School loan, due $1911 . . . . . . . . . . . . . . . . . . ~ N a t . ~ C i t y ~ B a n k, ~ a n d ~ P r o v, ~$ School loan, due 1911,............. Y., Nat. City Bank, and Prov.
do
due 1925 Sewerbonds due 1925............... Providence, Oity Treasury

## Water 6s, due 1900.

N. Y., Nat. City Bank, and Prov.
do 58 of 1872 , dute 1900

 dio 4s, due 1923
do
do
do
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows the total municipal debt of Providence, the sinking fund held by the city against the same, the water debt, and the eity's floating debt on the first of October of each of the last three years.

south Kingstown.-J. A. Allen, Treas. This town is in Washington County, which has no debt. LOANS- When Due. |Taxvaluation, personal. $\$ 2,113,040$ 4s, J \&D, $\$ 143,000 \ldots$ Dec. 15, 1896 Assessment is 7-10 actual value. (part due yearly) to Dec. 15, 1921 Total tax (per $\$ 1,000$ ) ......... $\$ 8 \cdot 00$ Total debt Jan. 1, 1896.. $\$ 143,000$ Tax valuation, real......2,878,815 $\quad$ Population in 1890 was.........5, 114 The above bonds become due yearly in amounts of $\$ 5,000$ and $\$ 6,000$ alternately. On December $15,1895, \$ 6,000$ was taken up.
INTEREST is payable by the Rhode Island Hospital Trust Company and at the Town Treasurer's office.

## WESTERLY.-J. M. Pendleton, Treas.

## This town is in Washington County.

## LOANS-

When Due. 4s, J\&J, $\$ 30,000$ Subject to call after July 1, 1918 Interest on bonds payable in Prov. Total debt Feb 1, 1896.. $\$ 37,000$ Tax valuation, real......4,844,100 Tax valuation, personal. 1,210,710 Total tax (per $\$ 1,000$ ).... $\quad \$ 8 \cdot 70$

Population in 1895 was.
opulation in 1890 was......6,813
FUNDING BONDS-
$41_{2}$, M\&S, 35,000
Subject to call after 1896 Interest payable in Westerly. School tex Feb. 1, 1896.p35,000 School tax (per $\$ 1,000$ ) ... $\$ 6^{\prime} 00$

WOONSOCKET.-\{ $\begin{aligned} & \text { GEO. W. GREEN, Mayo } \\ & \text { S. P. Cook, Treasurer. }\end{aligned}$
Woonsocket is in Providence County. Aside from the following obligations Woonsooket endorses first mortgage bonds of the Woonsocket \& Pascoag RR. to the amount of $\$ 100,000$.


PAR VALUE OF BONDS. -The funding " $A$ " and " $B$ " bonds are for $\$ 1,000$ each, the water bonds for $\$ 5,000$ each
INTEREST is payable in Woonsocket only
TOTAL DEBT, SINKING FUND, ETC.-The subjoined statement shows Woonsocket's total municipal debt, the sinking fund held by the eity against the same, the water debt, and the city's floating debt. on the first of Deember of each of the last four years.

|  | 1895. | 1894. | 1893. | 1892. |
| :---: | :---: | :---: | :---: | :---: |
| Bonded debt. | ,131,000 | \$1,140,000 | \$800,000 | \$810,00 |
| Floating de | 295,000 | 190,000 | 347,500 | 145,000 |
| Total debt | 1,426,000 | \$1,330,000 | \$1,147,500 | \$9 |
| Deduct sinking funds. | 40,809 | 153,885 | 120,189 |  |
| Cash and unpaid taxes. |  | 56,576 | 53,816 | 61,57 |
| Tet | 1,385,191 | \$1,119,539 | \$973,495 |  |
|  | \$512,000 |  |  |  | Water debt included.... $\$ 512,000 \quad \$ 580,000 \quad \$ 500,000 \quad \$ 500,000$ CITY PROPERTY-The city owns real estate and personal prop erty valued at \$764 242

ASSESSED VALUATION-The city's assessed valuation (about $2_{3}$ actual value) and tax rate for a series of years have been as follows:

| Years. | Real. | Personal. | Total. | per \$1, |
| :---: | :---: | :---: | :---: | :---: |
| 1895. | \$11,963,900 | \$2,172,495 | \$14,136,395 | \$14.00 |
| 1894. | 11,705,350 | 2,156,800 | 13,862,150 | $13 \cdot 50$ |
| 1893. | 11,568,300 | 1,914,650 | 13,482,950 | 13.50 |
| 1892. | 11,361,850 | 1,854,010 | 13,215,860 | 13.50 |
| 1891. | 10,989,700 | 1,777,850 | 12,767,550 | 13.50 |
| 1890 | 8,587,000 | 1,827,680 | 10,414,680 | 13.50 |
| 188 |  |  | 9,511,185 | 13.00 |
| 188 |  |  | 9,083,880 | $12 \cdot 20$ |

830 ; in 1880 it was 16,050 ; in 1870 it was 11,527 .

## State of Connecticut.

## ITS

DEBT, RESOURCES, Etc.

Admitted as a State
Total area of State (square miles) State Capital

One of Original Thirteen

Governor (term expires Jan. '97) Secretary of State (term expires Jan. '97) - William C. Mowry Treasurer (term expires Jan. '97) - - George W. Hodge

Legislature meets biennially in odd years on the Wednesday following the first Monday in January. There is no limit on the length of the session.

HISTORY:OF DEBT.-For a brief history of the Connecticut State debt see State and City Supplement of April, 1895, page 36. The condition of Connecticut's debt now is as follows:


PAR VALUE OF BONDS-The bonds are all for $\$ 1,000$ or $\$ 10,000$ each.
INTEREST on all bonds is payable in Hartford, Conn.
TOTAL DEBT, ETC. -The subjoined statement shows Conneetiout's total debt, and the civil lists deducted from the same, on each of the dates indicated.
 Civil list funds. 518,764
$\$ 3,240,200$
738,418
$\begin{array}{lr}\$ 3,240,200 & \$ 3,240,200 \\ 853,402 & 924,417\end{array}$
Net debt......... $\overline{\$ 2,721,446} \overline{\$ 2,501,782} \overline{\$ 2,386,793} \overline{\$ 2,315,783}$
ASSESSED VALUATION.-The total assessed valuation of the State (about 50 per cent of actual value) has been as follows:

| Years. | Tax valuation. | Years. | Tax valuation. |
| :---: | :---: | :---: | :---: |
| 1894 | \$441,001,581 | 1889 | \$35-,913,906 |
| 1893 | 416,323,252 | 1888 | ,557,515 |
| 189 | 381,261,607 | 188 | 5,928 |
| 1891 | 372,874,447 |  | ,177,597 |

349,177,597
DEBT LIMITATION.-The Constitution of Connecticut contains but a single provision restricting the debt-making power, The provision is Article 25, and was adopted as an amendment in 1877 We give the article in full:
No County, City, Town, Borough or other Municipality, shall ever archaser the capital stock of any railroad corporation, or becomethe any such corporation; but nothing herein contained shall affect the validity of any bonds or debts incurred under existing laws, nor be construed to prohibit the General Assembly from authorizing any Town railroad debt contracted prior to the adoption of this amendment.

The foregoing is explicit and comprehensive，covering every munici－ pality．There are no general restrictions in the Revised statutes； in enabling acts and in city charters．
As to towns，we notice that there is a general law granting them un limited power to issue bonds．Aceording to section 140，chapter 23 of the Revised Statutes，＂when any．town shall have made appropriations ＂or inourred debts，or shall hereafter make appropriations or incur ＂debts exceeding ten thonsand dollars，it may issue bonds，either regis ＂tered or with coupons attached，or other obligations，payable at such times and at such annual rate of interest not exceeding 6 per cent． payable amually or semi－annually，as it shall determine，＂sce．Cities have had no such general authority conferred upon them．
Exemption from Taxation has been accorded by general statute to certain bonds issued by cities and towns to aid in the construction of railroads；and this exemption has been extended to new bonds issued for the purpose of redeeming or providing a fand to redeem the railroad aid bonds above referred to．This exemption is found in Section 3，820， Chapter 251 of the Revised Statutes（last clause of Section），and the bonds there named are those＂issued by any town of city in aid of the ＂constrnetion of the rallroads of the Connecticut Western Railroad

Company，the New Haven Middletown \＆Willimantic Railroad Com－ ＂pany，the Shepaug Valley Rallroad Company，the Connecticut Valley ＂Rallroal Co．，the Comnecticut Central Rallroad Company，or either of ＂them．＂All rallroads whieh are in whole or in part in the State are taxed by the State under Section 3，920，Chapter 244 of the Revised Statutes，so that the tax on these bonds is pald by the rallroads

Exemption fram tas of new bonds lssued to redeers or to provide a fund to redeem the rallroad afd bomds，or to redeem or to provide a fund to redeem any relsatue of the same，is conferred folly by an act approved June 19，1889，and found in the＂Fublic Acts＂of the State for that year．

POPULATION OF STATE－－8luce 1850 the population of Con necticut has more than doubled，belng reported for $1890,746,258$ ．


In the $1860-70$ decade，the facrease in numbers was 16.80 per cent； In 1870－80 $15-86$ per cent：and in $1880-9019-84$ per cent．

SAVINGS BANKS INVESTMENTS－PRIVILEGES AND RE－ STRICTIONS．－At the sestion in 1803 material changea were made in the provisions regulating the fnvestment of the deposits of the savings banks of Comecticut．These are malnly conutalned in section 1，800 of the General Statuten of the state．It seems that this section was re－modeled and the list of securition enlarged in 1889 and has，an stated，now agaln bean amended in 1893．The amendig act of 1893 Twa eatitled＂An Aet concerting lavestomenta by Baviags Banks，＂ and is as follows．The separation into paragraphas and the figures in brackots which number and begla the paragrapla，we have luserted so thas those who aeed to refer to or ase any particular portion of the see－ tlon ean more readily find the part deslred；otherwise we give the sectlon as it reads and was passed，preserving even the punctuation．
Bection 1,800 of the General statutes is hereby amended to read a may lirrent－
（1）Not exceeding twenty per centum of their deponita and surplus in notea mecured by pledge of dividend－paying ntocke or Laterest bear－ ing bonds as collateral necurty；not oxceeding tweuty－fro per centaw
thereot，la notes secured by fudorsement，guaranty，of lotit and sev－ eral obligation of two or more partles，realidenti of this Atiate；
（2）And may Inveat aluo in the purchase of the awthorived bonde of tions of any of the New Fingland states，of of the Atated of New York，
 Wiacobals，Hown，Mianosota，Manouri，Kanuas，Nelaranka，Colorado，
Delaware，Maryland，Washing om，Calforala，Oregon，or the District of Columbla：
（3）In the arthorized bonds of any lmoorpornated elty in the Now Eng－ land Btates，or of the eitics of Now York，Brooklyn，Albany，Byracune，
 Vleveroland，Coimmbus，Dayton，Cincinanti，ind Toledo，in the state of Cuna；Chicago，in the state of Minols：MMWarkee，in the stato of this Kentuesy：Omaha，in the State of Nebraaka；Newark，In the State
（4）Or in the parchase of the legaliy－anthorized obilgations of coun
ties，eifies，towns，boroughs，and sochool diatriets in this state；
（5）Or in the stoek of any hank or trast company in thia State，or
the stock of any bank in New York City，or Boston，Massachusetta；
（6）Or the anthorized honda of any other tneorporated city of not less than twenty thmoaand hambitanta，loouted irs any of the aforesadd

 proportion of town and county nemta，Biter dednoting the amount of payment of miteb indelitednesh，does not exceed eight per centam of the Falmation of property made for the nashament of taxes next preeceting such investment prorided，said city has not defaulted payment of any
of ita debts within fifteen yours next proceding the purcliase of such of ita debits w，
in vestment：
（7）Or th the Arat mortoger bonds of any rallroad company whose road ta locited wholyy or in part in any of the statea bereinbefore men－ sioned whitch bas pald diviticads of not less than four per centum per annum regularly on ita entire capital stole for a period of not leas than
five gears next previona to the capital stock equala of exceeds in amount one－third of the entire anthorized issue of satd bonds：
（8）Or in the conaolidated honds of any rallrond company fncorpo－ entire debt of sall compunt：profiled，sald company has pali divi domend as sforestid fout this act shall not be hitl to suthorlie the purchaze of honds of any horse，clectric，cable，of elevated raltroad；
（9）All othier inveatmenta shall ho in loans secured by mortgage of Joan seoured therema；provided，that the stafford Savings Eank of the
town of Btafforil may onan on town of gtaffocd may fran on lined located in the councty of Mampden
in the State of Masamoinaet of stoningtof masy loansetp，that loctaning in the conn ty of Waatington，
of Ridgfield may loan on land located in the county of Westohester， in the State of New York，and the Thompsou Savings Bank of the town of Putnam may loan on lan
dence，in the State of Rhode Island．
It would seem according to the foregoing amendment of section 1，800 that only forty－five per cent of the deposits and surplus of any savings bank may be employed on personal security，but that no limit 1s placed upon the amount which may be invested in the other seouri－ ties mentioned in the seetion．A subdivision of the forty－five per cent Which may be loaned on personal security is made by the requirement that not more than twente per cent may be loaned on single－name paper secured by stocks or bonds，and not more than twenty－five per cent may be invested in notes with two or more names，
The subjoined seetionc， $1,803,1,804,1,805$ and 1,806 ，provide certain restrictions with reference to loans－section 1,803 restricting loans on Mortgage Security to Manufacturing Corporations and Ecelesiastical Societies；section 1,804 restricting amount of loans to one party on personal security；section 1,805 forbidding loans on single－name paper．
SEC．1，803．No loan shall be made by any savings bank to a manu facturing corporation or ecclesiastical soclety，secured by mortgage uppo their property，unless the same shall be accompanied by the Individual guarantee of some responsible party or parties，or by other collateral seourity of equal valu ny the banout or the sum loamed， contrary to the provisions of this section shall be held individually responsible to the full extent of such loan．
SEc．1，804．No savings bank having more than twenty－five thousand dollars deposits shall loan on personal security to any one person， company，or interest，more than three per cent of its deposits at the time of making such loan．
sec． 1,805 ．Nosavings bank shall buy，or lend any moner upon，any obligation on which only oue person or firm shall be holden，without indorsement of some ofther responsible party．
Besides the ordinary safeguards which are in all savings bank laws there is one of no little importance that ought to aid materially in pre－ venting incautious loans．We refer to the provision which is con－ tained in Section 1，806 below．
SEC． 1,806 ．When any loan or investment is made by any savings bank，the names of the directors or trustees consenting thereto shall be entered upon the records of said bank，and said record shall be at all
times open to the Inapeotion of the corporators and auditors of said tumes open to the lanpeation of the corporators and auditors of said trath of the statements therein contained．
TRUST FUNDS－HOW LOANED OR INVESTED－We find in Section 495 of the General statutes the following liberal provisions providing that trust funds may be loaned or invested in the same sectritiles savings banks are authorized to invest in．
8gc． 495 ．－Trust funds，uniess it is otherwise provided in the instru ment ereating the trast，may he loaned on the security of mortgages on unencumbered real estate in this state，double in Value the amount
loaned，or may bo invested in such mortgnges or in the bonds or loans loaned，or may bo invested in such mortgages or in the bonds or loans of this state，of of any town，city，or borough of this state，or in any are or may be anthorized by law to inveat in，or may be deposited in sarings banks incorporited by this Btate．

## Oities，Counties and Towns <br> Ts THE <br> STATE OF CONNECTICUT．

Note．－For debtix of minor cisil divisions not found among the state ments given below，see page 42.
The relation whleh the towns，elties and boroughs of this State bear to one another is pecullar，and requires a word of explanation．The state is divided into elght countles，and these counties are made up of towns，numbering in the aggregate 167 ．The towns are the civil unit and on the assessed valuation（which is called the＂Grand List）of each town＂is levied the tax for State purposes as well as the tax for town expenditures．Within the town is often situated a city or a borough，or both，all of which may at the same time have bonds outatanding．There are ten cities，each with one exception bearing the same name as the town In which it lles．Thus Hartford city and Hartford town are the same in area，but town and city have a separate corporate existence and eash issues its own bonds．Now London town and city are also coextensive，and Bridgeport town and eity have recently been con－ solidated．In general，however，town and city are distinct，Now Haven eity，for lnstances，making no mention in its financial roport of the debt of New Haven town，though there is no difference in the extent of town and elty．
The borough stands in about the same relation to the town as does the city．In Norwalk town we find both the borough of Norwalk and the elty of South Norwalk．
The grand list as determined for the town is used by both the city and the borough in levying taxes，the city，for instance，putting a tax of its own on its share of the total grand list of the town．This tax is additional to the town tax．In some instances the schools are in the eharge of school districts，which also are empowered to issue bonds and to levy a tax，so that to cover the total tax paid by a city it is necenaury to take into account the state，town，city and school distriat levies．In the statements which follow we give under one heading the town and city，wherever they bear the same name，for though distinet corporations，their debts are to a greater or less extent the debts of a slugle community．
For a summary of the municlpal indebtedness，assessed valuation， efc．，of the entipe State，see Btate and City Suppiement of Apris 1895．page 37.

ANSONIA．－Geo．H．Ennis，City Clerk．
Ansonia is in New Haven County．By an act of the Conneaticut Legislature of 1893 the borough，town and fire district of this name were consolidated to form the present city．
LOANS－When Due．Total debt，1895．．．．\＄40．000 4s，JKJJ，$\$ 100,000$ ．．．．．Jan． 1,1912 ，Tax valuation $1895 . . . .3,3,300,258$ Snbject to call after．Jan．1， $1902 \quad \begin{aligned} & \text { Assessment about } 1_{3} \text { actual value．} \\ & \text { Tax rate（per } \$ 1,000 \text { ）}\end{aligned} . . . . . \$ 22.00$ s，g．，M\＆N $\$ 150,000$, g．May 1 ，＇15 Population in 1890 was．．．．．．10，342 Amount $\$ 75,000$ ．．．．．．．．．．due $1908 \left\lvert\, \begin{aligned} & \text { Population in } 1880 \text { was．．}\end{aligned}\right.$

BETHEL．－George H．Hickor，Warden．
This borough is in Fairfleld County
LOANS－When Due．Total debt Nov．1，1895．$\$ 50,000$ BOROUOH BONDS－二，二，$\$ 8,000 \ldots .$. Sept． 1,1898 Water Bonds， 1895 －Sept．1， 1908
48, AdO $, 15,000 \ldots . . .1915, ' 20, ' 25$

$(\$ 5,000$ due each year on＇Oct．1．） Water debt（included） Tax valuation 1895．．．． | 41,100 |
| :--- |
| 998,264 | Population in 1880 was．．．．．．1，767

NTEREST on the water bond
\＆Traders＇National Bank，New York．
BLoomfield．－Franklin B．Miller，Treas． This town is situated in Hartford County

LOANS－
RALROAD BONDS－
48，F\＆A，$\$ 32,000$
OTHER BONDS
${ }^{41} 4 . \mathrm{M} \& S, \$ 27,000$
Total debt Feb．1， 18
Sinking funds．

BRIDGEPORT．－\｛ FRANK E．CLARK，Mayor．
Bridgeport is in Fairfield County．In 1889－90 the town and eity of Bridgeport were consolidated，the city assuming the town＇s debt．
NAME AND PURPOSE．Rate．Payable．When Due．Orincipal－Outstand＇g． NAME AND PURPOSE
 Municipal bonds do do
Corporate bond．．．． Court－House（town 189 $\begin{array}{ll}1873 & 7 \\ 878 & 5 \\ 885 & 31_{2} \\ 1889 & 4 \\ 1894 & 4 \\ 41_{2}\end{array}$
$\$ 150,000$
150,000 125,000
400,000 400，000 500,000
150,000

When Due．｜Tax valuation，real．．．．．．．．$\$ 613,531$ Feb．， 1900 | Tax valuation，personal．． |
| :--- | Feb．， 1900

．．． 860,000 Assessment from $3_{4}$ to actual value． Tax rate（per $\$ 1,000$ ）．．．．．．．$\$ 15 \cdot 00$ Population in 1895 was． stimated，actual value．2，000，000 Population in 1890 was
do
do
150，000

TOTAL DEBT，ETC．－The bonded debt on January 1，1896，was $1,625,000$ ；floating debt，$\$ 14,500$ ；total debt，$\$ 1,639,500$ ；sinking und，$\$ 223,312$ ；net debt，$\$ 1,416,187$ ．The total city and town debt on October 1，1893，was $\$ 1.469,600$ ，against $\$ 1,705,008$ in 1892 ．The floating debt included in the total in 1892 was $\$ 405,008$ ．
CITY PROPERTY．－The city owns property（parks，buildings，ete．） which it values at $\$ 1,108.780$ ．
DEBT LIMITATION．－The city＇s charter provides that the city debt cannot be increased except by issue of bonds authorized by the Legis－ lature of the State．There can be no increase of debt by tem porary loans．The city is obliged to live within its income，except when an issue of bonds may be necessary for some special purpose and is authorized as above
ASSESSED VALUATION．－The city＇s assessed valuation（about actual value）has been as follows：


TAX RATE（per $\$ 1,000$ ）in $1894-95$ was $\$ 11 \cdot 00$
POPULATION．－In 1890 population was 48,856 ；in 1880 it was 27,643 （including town，29，148）；in 1870 it was 18，969．The estimated population in 1895 is 58.000 ．

BRISTOL．－C．S．Treadway，Treasurer． This town is situated in Hartford County．

## LOANS－

When Due．｜Floating debt．
Floating debt．
Total debt．．．．
Sinking funds
et debt Mch． $1,1896 \quad 168,590$
8,300
160,700 Tax valuation 1895 ．．．．．．3．773，700 （parteach 5th year）to Jan．2， 1908 HIGH SCHOOL BONDS－ 4s，J\＆J，$\$ 24,000 . . . . J a n .1,1897$ （parteach5th year）to Jan．1， 1911 Interest paid at Bristol Nat．Bk． Assersment is $1_{3}$ actual valu Town tax（per $\$ 1,000$ ）．． Population in 1890 was．
Bonded debt Mch．1，1896．$\$ 6$＿， 000
opulation in 1880 was．
7,382
5,347
CHATHAM．－A．H．Conklin，Auditor．
This town is in Middlesex County．
 48，J\＆J，$\$ 40,000 \ldots$ Jau． 1,1911

 Floating debt
．．．．．．120，782 Net debt Mar 1， 1896
Tax valuation，real Tax valuation，personal Total valuation 1895 … 232.034
$120,782 \quad \begin{aligned} & \text { Tax rate（per } \$ 1,000 \text { ）} \ldots \ldots . . \$ 25 \cdot 40 \\ & \text { Population in } 1890\end{aligned}$ OPTIONAL．－Ten thousand dollars of the 4 per cent bonds are subject to call after 10 years and $\$ 10,000$ after 15 years
TAX FREE．－All of the town＇s bonds are exempt from taxation．
INTEREST is payable at the Central National Bank of Middle town，Conn．

COLCHESTER．－C．H．DAWLEy．Town Clerk． This town is situated in New London County．

LOANS－When Due．${ }^{\text {Lssessment about } 23}$ actual value． Total debt Feb．1，1896．．．$\$ 53,000$ 华 | Total debt Feb． $1,1896 \ldots \ldots . . \$ 53,000$ | $\begin{array}{l}\text { Population in } 1890 \text { was．．．．．．2，988 }\end{array}$ |
| :---: | :---: |
| Population 1894 （est．）．．．．．．．．2，600 |  |

DANBURY．－G．M．Rundle．Mayor．
The City of Danbury is situated in Danbury Town，Fairfield County． The town and city are separate corporations and the debts of both are given below．
CITY BOND－
 Floating 100,000 Notes．．

| 189 |
| ---: |
| $\ldots . . .$. | Notes．．

 Ml pulation 1895 （est．） INTEREST on the $\$ 100,000$ of bonds due in 1923 is payable at the National Park Bank，New York．

## DERBY－\｛ WILLIAM C．ATWATER，Mayor．

This city is situated in New Haven County．By enactment of the Legislature in 1893 the town of Derby，borough of Birmingham，and the school districts of the town，were consolidated under one form or government，assuming the name of the＂City of Derby．＂The consoli－ dation took effect on January 1，1894，and the debts of the town， borough and school districts were assumed by the city．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Sinking fund Jan．1，1896．} \$ 7,786 \\ & \text { Interg }\end{aligned}\right.$ 4s，AOO 1908 Therestistion 1895 D 1 4 s ，A\＆O，$\$ 60,000$ ．．．Oct． 1,1908 Max valut 1890 ．．．．．t．， 1,350 Bonded debt Mar． 1,96 ．$\$ 162,000$ City tax（per $\$ 1,000$ ） Floating debt 15,000 Population（local estimate）． 7,500 Total debt Mar．1，1896．．177，000 Population in 1890 was．．．．．．．5，969 City has no water debt．

## EAST HARTFORD．－J．O．Goodwin，Clerk．

## This town is in Hartford County．

| LOANS－When Due． | Floating debt．．．．．．．．．．．$\$ 16,150$ |
| :---: | :--- |
| Total debt Jan， $1896 .$. |  |
| 127,750 |  |
| BRIDGE BoNDS－ |  | $3 \cdot 6 \mathrm{~s}$, Ad O ，$\$ 39,600 \ldots$ ．．．．ct．1， 1919 Subject to call after Oct．1， 1899 $4 \mathrm{~B}, \mathrm{~A} \& \mathrm{O}$ \＄9，000 ．．．．．．A pr． 1,1897 $\$ 3,000$ due yearly）to Apr．1， 1899 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 60,000 \ldots \mathrm{Apr}$ ． $2,04-24$

Bonded debt Jan 1,1896 \＄111，600 Available assets
Valuation，real．．．．．．．．．．．．2，250，000 Tax valuation $1895 \ldots . .2,711,000$ Assessment about 23 actual value Tax rate（per $\$ 1,000$ ）．．．．．．．．$\$ 12 \cdot 50$ Population in 1890 was $.4,455$

## ENFIELD．－R．E．Spencer，Treasurer．

This town is in Hartford County．
LOANS－When Due．
$4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 50,000$
When Due．｜Tax valuation 1895．．．．．\＄2，682，462 4 ，MeN，$\$ 0,000 \ldots .$. May 1， 1904 Subject to call
Subject to call．
Total debt Mch．， $1896 \ldots . . \$ 75,000$
Assessment about $1_{3}$ actual value．

## ESSEX．－This town is in Middlesex County

LOANS－When Due．｜Sinking fund．．．．．．．．．．．．．．．\＄7． 430 4 s, A\＆O，$\$ 45,000$ ．．．．．．Oct． 1,1911 Subject to call at any time． Bonded debt Sept．1， $1895 . \$ 45,000$ Total debt．．．．．．．．．．．．．．．．．．．．．．．49，000
INTEREST is payable at the Essex Savings Bank．
TAX FREE．－All bonds are exempt from taxation．
FAIRFIELD．－A．B．Sturgess，Treasurer．
This town is in Fairfield County．
LOANS－

Total debt Feb．1，1896 ．．$\$ 126,400$
Tax valuation $1892 \ldots \ldots 2,145,545$ LOANS－

When Due． Bonded d．．．．．．．．1896－1925 Tax rate（per $\$ 1,000$ ）． | Bonded debt Feb．1，1896 ．． 870,000 | Population 1890 was．．．．．．．．．．．3，868 |
| :--- | :--- | :--- |
| Floating debt．．．．．．．．．．．．．．．56，400 | Population 1880 was．．．．．．．．．．．3，748 |

FAIRFIELD CO．－F．BAKER，Treasurer．
County seats are Bridgeport and Danbury．


This town is in Hartford County．
Town has no bonded debt．$\quad$ Tax valuation $1894 \ldots . . \$ 1,328,498$
 Net debt Sept．15，1895．．．84，951 $\left\lvert\, \begin{aligned} & \text { Population in } 1880 \text { was．．．．．．．3，580 }\end{aligned}\right.$

GREENW ICF．－This town is in Fairfield County．

LOANS－When Due． | Borough debt $1895 \ldots . . .$. |
| :--- |
| Tax valuation $1893 . . .546,242$ |
| 953,117 | 4s，J\＆J，$\$ 160,000$ ．．．．．July 1,1897 School bouds（20 years）．．．$\$ 50,000$ Town debt 1895．．．．．．．\＄317，420 Population in 1880 was．．．．．．7，892

## GROTON．－J．0．Fish，Treasurer．

Groton is in New London County
 6s，A\＆O，$\$ 3,000 \ldots$ ．．．．．April，1895－6 4s，M\＆N，$\$ 45,000 \ldots$ ．May 1,1899 $\$ 5,000$ biennially）to May 1，1915 $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 20,000 \ldots . . . \mathrm{May} 1,1908$ Total tax from $1_{2}$ to $1_{3}$ act 1 value．

5，539
Mystic；on Mystic；on the 4 s by the Town Treasurer．

HARTFORD.- $\frac{\text { LEVERETT BRAINERD, Mayor }}{}$
The town and city of Hartford, in the county of the same name, although identieal in area, have separate governments and separate debts. The debts of both are given below.

$\$ 1,000,00 \mathrm{C}$ 290,000 g. $\frac{150,000}{202,000}$ 202,000
48,000 48,000
45,000 475,000 200,000 750,000 320,000
84,981

* Now-taxable.

PAR VALUE.-The eity's bonds are all for $\$ 1,000$ each.
INTEREST on all of the city bonds is payable at the city treasury; on the town bonds at the town treasury.
TOTAL DEBT, ETC.-The subjoined statement shows Hartford's total muntelpal debt, the sinking fund held by the city against the eame, and the water debt, on the first of April, 1895, 1894 and 1893 also the town's debt and sinking fund on October 1, 1894, 1893 and


Net town debt on October $1 \$ 930,135 \%$ \$950,079 $\$ 998,369$

* The water department is self-sustaining, raising from water rents from $\$ 25,000$ to $\$ 40,000$ each year above Interest on its bonds and all expenses, except when new reservolrs are under construction.
The dity's assets as given above for 1895 include siniking fund proper $\$ 309,623$; other assets, $\$ 87,888$.
ASSESSED VALUATION.-The eity"s asseased valuation and tax cate have been as follown:
Eate have been as follows: Real Extate. Personal Property.

| cors. | Real Esitate. | Personal Property. | Tolal. | Tax Rate, |
| :---: | :---: | :---: | :---: | :---: |
| 1894. |  |  | \$51,334,565 |  |
| 1893. | 835,256,847 | $15,453,465$ | $\begin{aligned} & 50,710,312 \\ & 48,881.080 \end{aligned}$ | \$10.75 |
| 1890. | 30,506,238 | 16,629,086 | 47,225,324 | $20 \cdot 50$ |
| 1889. | 30,171,885 | 16,048,479 | 46,220,364 | $20 \cdot 50$ |
| 1888. | . 27,847.349 | 19,500,122 | 47,347,471 | $20 \cdot 50$ |

POPULATION.-In 1890 the popalation of Hartford was 53,230; ta 1880 it was 42,553 ; in 1870 it was 37.743.

## KILLINGLY.-This towa is in Windham County.

LOANS FUNDED LOAX 18934a, MLS, $\$ 48.197$
The funded loan of 1893 is held by the Chelaes Savinga Bonk, Nor wieh, Comn. The town payn held by the Chelsea Savings Bank, Norent com. The town payn fintereat on this loan at the rate of 5 per

LITCHFIELD.-G. M. Woodrupr, Treasurer.
Litchfteld Village is the capital of Litchtield County.
LOANS-
Fhen Due,

448, Jaly $28,83,500$.
Rimeroan BosDs-
R.MEROAD BosDs-.
6a, JkD, $\$ 20,000 \ldots \ldots$ June 1,1901
 68, J\&D, $20,000 \ldots . . . J u n e ~ 1, ~ 1911$ 5 , ItD 20,000 Asseasment about actual value. Bonds are all sabject to call flve years before date of matarity.
POPULATION.-Population, including borough, in 1890 was 3,304;
in 1880 was 3,410 ; in 1870 was $3,113$.

## MEETING HOUSE SCHOOL DISTRICT. <br> This diatrict is in Fairfleld County, Town of Greenwloh.

Bouled debt (last returna), $850,000 \left\lvert\, \begin{aligned} & \text { Real vaination.......... } 87,500,000\end{aligned}\right.$
 INTEREST on the bomls is payable by the Greeuwleh Trust Co.

MERIDEN.-\{ $\begin{aligned} & \text { LEVI E. COE, Mayor. } \\ & \text { HERMAN HESM, City Clerk. }\end{aligned}$
The town and clty of Meriden are in New Haven County,
LOANS- Truterest. Tate. Payable. When Prine, Ondstand'g. CITY OF MERDDEN BONDS-
City lmprove't bonds. $1876 \quad 6 \quad J$ \& $J\{J u 1 y, 1896$, to '99 $\{10,000$ yearly $\} \$ \$ 10,000$




INTEREST on the oity's water and sewer and funding bonds is payable at the Importers' \& Traders' National Bank, New York; on the improvement bonds at the Fourth National Bank, New York.
TOTAL DEBT, ETC.-The city's bonded debt on December 1, 1895
was $\$ 555,000$; floating debt, $\$ 25,000$; total debt, $\$ 580,000$; eash in treasury, 88,909 ; net debt, $\$ 571,091$. The water debt (included in the above total) was $\$ 330,000$. The town's total debt December 1, 1895 , was $\$ 300,000$.
ASSESSED VALUATION of eity in 1894 was $\$ 11,793,455$; tax rate (per $\$ 1,000$ ), $\$ 11 \cdot 00$. The town of Meriden in 1895 had a grand list of $\$ 13,447,720$; tax rate, $\$ 10 \cdot 50$ per $\$ 1,000$.
POPULATION.-Population of Meriden City in 1890 was 21,652 In 1880 was 15,540 . Population of Meriden town, including the city, was in 189025,423 ; in 1880, 18,340; in 1870, 10,495.
MIDDLEFIELD.-ALFRED H. AUGUR, Treasurer. This town is in Middlesex County.

LOANS- When Due. Tax rate (per \$1,000) ........ \$18.00 \begin{tabular}{l|l}
RR. bonds, $\$ 42,000, ~ p a r t ~ y e a r l y, ~$ \& Population in 1890 was,...${ }^{1,002}$ <br>
Total debt Feb. $1,1896 . . . \$ 43,508$ \& Population in 1880 was

 

Total debt Feb, $1,1896 \ldots . .843,508$ \& Population in 1880 was..... 928 <br>
Tax valuation $1894 . \ldots . .467,652$ \& Population in 1870 was..... 1,053
\end{tabular} MIDDIETOWN.-\{ SAMUEL. RUSSELL, Mayor.

Middletown Gity is situated in the town of Middletown, Middlesex County. The city and town are distinct corporations, and the debts of both are given below:

LOANS-
Rate. Payable. When Principal. Outstanalg. NAME AND PURPOSE.
CITY OF MIDDLETOWN DEBT:

A \& O Oot. 1, 1909 $\$ 25,000$

 Sewer bonds, $1872-74 \ldots \ldots . . . . .6$ Jubject to call after May $1,1905.1,1901 \quad 53,000$

 do do 1894 .................. 4 M \& 8 Mar. 1, 1897.09 27,000 ( $\$ 3,000$ due in 97 and $\$ 2,000$ yearly thereater.)
do do 1885 ........... $3 \cdot 65 \mathrm{~J}$ \& J July 1,1915
Town oE MIDDLETOW DEBT. Town of MmpLETOWN DEBT. (Exempt from taxation):
Railroad bonds.................... 4 F \& A Aug. 1, 1910
do
do
$\$ 20,000$ due yearly to Jan. 1, 1908
340.000

TOTAL DEBT, ETC.-The eity's total debt (all bonded) on January 2,1896 , was $\$ 329,000$, of which $\$ 116,000$ was water debt; water sinking fund, $\$ 4,608$; net water debt, $\$ 111,391$. The town debt on Jamuary 1, 1896, was $\$ 824,000$.
WATER WORKS-The net income of the water department for 1895 was $\$ 9,63143$; cost of construction and maintenance to Jan. I 1896, was \$412,172•81.
ASSESSED VALUATION-The city's tax valuation in 1895 was about $\$ 6,033,642$. The town's valuation in 1895 was $\$ 7,000,000$. The total city and town tax for 1895 was $\$ 18 \cdot 00$ per $\$ 1,000$.

POPULATION-Population of Middletown City in 1890 was 9,018 in 1880 it was 6,826 ; in 1870 it was 6,923 . The population in 1894 was estimated at 10,000 .
Population of town, including eity, in 1890 was 15,205 ; in 1880 was 11,732; in 1870 11,126.

## MiLFORD.-Stanford Hawkins, Treas.

This town is in New Haven County.
LOANS- When Due. | Assets.................. 813.024



 | Int. payable at Treasurer's office. | Population in 1890 was.......3,811 |
| :--- | :--- | :--- |
| Total debt sept. 1, 1895. 80,822 | Population in $1880 \mathrm{was} . . . .8,347$ |

## MONTVILLE.-E. W. Cogqeshall, Clerk.

This town is in New London County.
LOANS- When Due. Tax valuation 1895.... \$1,004,302
 Bonded debt Feb. 1,1896.. $\$ 30,000$ Population 1890 was........... 2,344


## NAUGATUCK.-John M. Page, Treas.

This town is in New Haven County
LOANS- BoxDs - When Dwe. | Tax valuation $1895 \ldots . .87,293,994$ REFUNDING BosDs4s, A \& O , $\$ 100,000$.. A pril 1, 1912 Tax rate (per $\$ 1,000$ ) $1894 . \$ 15 \cdot 00$ Bonded debt Jan, 1896.. $\$ 100,000$ Population in 1890 was......6, 218 Floating debt.............. 55,000 Population in 1880 was......4,274 The assessed valuation of the town has been changed from 40 per cent of actual value in 1894 to 100 per cont in 1895. No tax has as yet been laid on the 1895 valuation but it will probably be $\$ 5 \cdot 00$ on the thousand.

NEW BRITAIN.-GEo. W. Corbin, Mayor
The city of New Britain is situated in Hartford County. The town and city have separate debts, as shown below.

City of New Britatn Debt :

LOANS-
4s, J\&J, $\$ 15,000$
SOHOOL BOSDS.
SOHOOL, BONDS-
4\&, J\&J, $\$ 160,000$.
SEWER BONDS
7 s , J\&J, \$130,000 4s, J\&J, 20,000

When Due. LOANS-
When Due.
 .Part yearly $\mid$ WATER BoNDS

WATER BONDS-
7 s , J\&J, $\$ 46,000$ ..July 1,1899
..July 1,1899 Optional afte

Fown bonds. Oot. 1, 1910 Town OE NEW Optional Optional
due in 1894 \& 1911 \$175,000

TOTAL DEBT. -The total city debt in 1895 was $\$ 563,644$; sinking funds, (1). Total town debt in 1895 was $\$ 195,180$.
ASSESSED VALUATION.-The city's assessed valuation in 1894 was $\$ 8,154,059$; city tax (per $\$ 1,000$ ), $\$ 10 \cdot 00$.
The town's assessed valuation in 1894 was $\$ 9,086,126$; town tax (per $\$ 1,000$ ) was $\$ 10 \cdot 00$.
POPULATION.-The town's population (including the city) in 1890 was 19,007; in 1880 it was 13,979 ; in 1870 it was $9,480$.
NEW CANAAN.-Francis M. Bliss, Treas. New Canaan is in Fairfleld County.

FUNDED $\$ 11,000$. April 1, 1899
RAEO, AROAD AND WAR BONDS-
RALROAD AND WAR BNND-
48, A\&O, $\$ 24,500 \ldots$ April 1,1911
Snbject to call at any time. Subject to call at any time.
Bonded debt Jan. $1,1896 \ldots \$ 35,500$
B5,

Total debt Jan. 1, 1896.
$\$ 70,806$ Tax valuation, personai ,60, Total valuation $1894 . . .1,903,240$ Assessment about $4_{5}$ actual value.

INTEREST on the railroad and war loan is payable at the Middletown Savings Bank, Middletown, Conn., and on the funded debt bonds in New York City.

NEW HAVEN-A. C. Hendrick, Mayor.
The town and school district of New Haven, in the county of the same name, are co-extensive. The city of New Haven is within the town limits but of smaller area. The town, school district and city have each separate debts of their own.

LOANS- $\quad$ Interest.-
le. When Principal, Rate. Payable. When Due. Outstand'g. New Haven Cuty Bonds-
Boulevard sewerage 1887
$31_{2}$ J \& D June 1, 1902 Oity sewerage........1871 7 A A \& O O Oct. 1,1901 \$175,000 City sewerage.


Municipal. $1889{ }^{4}$
$\$ 25,000$ d A \&
\&
\&
\& arly ) to Apr $\left(\$ 25.000^{4} \mathrm{~d}\right.$
$1894{ }^{4}$
$(\$ 25,000 \mathrm{du}$ Apr. 1
Apr. 1 $1885 \quad 31_{2}$ F F \& A
$(\$ 15,000$ due yearly)
 $\dagger 250,000$ 200,000 100,000 100,000 120,000 100,000 $+150,000$
New Haven City School District-
Bonds.......

|  |  | F \& A | Aug. 1, 1909 |
| :---: | :---: | :---: | :---: |
|  | (\$20,000 due | yearly) | o Aug. 1, 1920 |
| do | 18924 | M \& N | 1921 to 1924 |
| do | 18934 | F \& A | 1925 to 1928 |
| do | 8954 | M\& N | 1929 to 1934 |

Town of New Haven Debt
Air Line RR. bonds.... $1889829^{31_{2}}$ J \& J Jun Juty 1, 1910


Park bonds. Subject to call 1910
Quinipiae bridge $\qquad$ M\& N Subject to call.
War loan. 6

## * Exempt from taxation.

† Paymentis provided for by sinking fund.
PAR VALUE OF BONDS. -The bonds are all for $\$ 1,000$ each except the town war bonds, part of which are for $\$ 200$ and $\$ 500$.
INTEREST on all issues is paid at the City Treasury, except that interest on the school district bonds is payable at the New Haven County National Bank at present.
TOTAL DEBT, SINKING FUND, ETC.-The subjoined statement shows New Haven's total municipal debt and sinking fund held by the eity against the same on the 1st of December of each of the last three years; the town's debt on December 1, 1895 and 1894, and on October 31, 1892, and the school district's debt in December 1, 1895 :

Total bonded debt of city Sinking fund, etc.

## Net debt on December 1

Total bonded debt oftown.
Floating debt..
Total town debt.
$\$ 1,173,229 \quad \$ 1,174,229$ The total indebtedness of the school district on December 1, 1895 , was $\$ 706,675$. The district owns iand appraised at $\$ 1,191,298$.
ASSESSED VALUATION.-The city's assessed valuation and tax rate have been approximately as follows, real estate being taken at "about 60 per cent actual value:"

| Years. | Real | Personal <br> Property | Total | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| 1895. |  |  | \$53,800,000 |  |
|  |  |  | 54,500,000 |  |
| 1890 |  | 11,501,148 | 51,995,329 | 11.50 |

The Grand List also does not include the real estate of Yale College, estimated at.
School-houses, estimated with contents and land Churches.
Town and city publia property
Real estate owned by railroads
Real estate owned by railroads which is not taxed locally
but by the State only.
Total.. 1880 it was 62,882; in 1870 it was 50,840 . The popnlation of the town in 1894 is estimated at 100,000 or more.
NEW HA VEN CO.-County seat is New Haven.
LOANS-
When Due.
$\$ 5,000,000$ 1,500,000 1,000,000 500,000
2,000,000 ion of the

NEW LONDON-\{ $\begin{aligned} & \text { JAMES P. JOHNSON. Mayor. } \\ & \text { JOHN MCGINLEY, Treasurer. }\end{aligned}$
The bonds of New London are chiefly held by savings banks. The town and city are under one government and the following statement includes both.


INTEREST on the bonds is payable at the office of the Treasurer.
TOTAL DEBT.-New London's total debt for 1895 is reported as $\$ 820,000$.
CITY PROPERTY-The city owns the Groton ferry and the city water works.
ASSESSED VALUATION in 1894 was $\$ 9,333,577$; tax rate, per $\$ 1,000, \$ 16 \cdot 00$. Real estate is taxed at about two-thirds its actual value. In 1888 the grand list was $\$ 7,699,321$.
POPULATION-In 1890 population was 13,757; in 1880 it was 10, 537; in 1870 it was 9,576.

## NORW ALK.- $\left\{\begin{array}{l}\text { JAMES T. HUBBEL, Mayor. } \\ \text { E. M. LOCKWOOD, City Clerk. }\end{array}\right.$

The town of Norwalk, in Fairfield County, contains the city of Norwalk, whose debt is included below. The city of South Norwalk whose statement is given under its own name is also in this town.

Town Debt, Valuation, Etc.
LOANS-
Town bonds, $\$ 100,000 \ldots . . . .1921$ Total debt $1894 . . . . . . . . . . . . .191,600$

City Debt, Valuation, Etc.

| LOANS- |
| :--- | :--- | :--- |
| FUNDRD DEBT- |$\quad$ When Due. \(\left\lvert\, \begin{aligned} \& 4s, J\&J, \$ 25,000 ··· ...July <br>

\& subject to call after July <br>
\& 1,1927\end{aligned}\right.\) $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 50,000$...July 1,1927 4s Je, $\$ 50,000$ May 1,1995 Subject to call after July $1,1897 \mid$ Bond. debt Mch. 1,1895 . $\$ 400,000$ Ms, gicipal Purposes- Floating debt.
48, g., J\&J, $\$ 50,000$, g.,May 1, 1935
4s, J\&J, $\$ 75,000$ 4s, J\&J, 75,000. $\qquad$ July 2, 1908 Subjeet to call after July 1,1927

4s, J\&J $\$ 175000$ Jiv 1,1929 Total debt.... Sinking funds | Net debt Mch. 1, 1895..... | 18,714 |
| :--- | ---: |
| 18,352 |  | Tax valuat'n 1894, abt.. $4,950,000$ Assessm't about 9, an actual value Ss, J\&J, $\$ 175,000$....July 1, 1926

INTEREST on the gold bonds due in 1935 is payable at American Exchange National Bank; other interest payable in Norwalk.
POPULATION.-Population of the town (including Norwalk and South Norwalk) was in 1890, 17,747 ; in $1880,13,956$; in $1870,12,119$. The present population of the city is about 7,500 .

## NOR WICH- \{CALVIN L. HARWOOD, Mayor

Norwich is in New London County. The city and town have separate governments, keep separate accounts and have separate debts.

| NAME AND PURPOSE. CITY OF NORWICH DEBT. | $\qquad$ Interest. Rate, Payable. | When Due. | tstand' $g$. |
| :---: | :---: | :---: | :---: |
| City debt bonds, ref., 1883. | A \& 0 | Oct. 1, 1913 | \$125,000 |
|  | 7 J \& J | Jan. 1, 1905 | 164,000 |
| Sinking fund bonds of | 5 A \& O | Apr. 1, 1907 | 160,000 |
| do do 18 | 5 A \& O | Apr. 1, 1908 | 150,000 |
| Water fund bonds........ | J \& J | Jan. 1, 1898 | 150,000 |
| do do | J \& J | Jan. 1, 1910 | 50,000 |
| do do |  |  | 66,000 |
| Town Of Norwich Debt.Court house bonds........... |  |  |  |
|  | 7 semi-an. | 1905 | 160,000 |
| Town debt bonds | 4 semi an. | 1913 | 175,000 |
|  | bject to call 6 annually | $\text { or } 1893$ | 13,301 |

* Of these $\$ 100,000$ are refunded water bonds.

PAR.-The city's bonds are all for $\$ 1,000$ each.
TAX FREE.-All the issues of city bonds are exempt from taxation. INTEREST on city bonds is paid by city treasurer, and in some cases in Boston also.
TOTAL DEBT. -The subjoined statement shows the city's total ${ }^{1}$ debt in each of the years indicated.
Total bonded debt of city.

| 1895. | 1894. | 1893. | 1892. |
| :---: | :---: | :---: | :---: |
| $. \$ 799,000$ | $\$ 799,000$ | $\$ 799,000$ | $\$ 799,000$ |
| 165,431 | 165,431 | 165,431 | 165,431 |
| $\$ 964,431$ | $\$ 964,431$ | $\$ 964,431$ | $\$ 964,431$ |

Total ........................ $\$ 964,431 \quad \$ 964,431 \quad \$ 964,431 \quad \$ 964,431$
Balance in treasury.........
Net debt on May 15...
Water debt included above
$\square$ 23,961


21,175 Total town debt 1895 was $\$ 348, \$ \$ 300,000 \quad \$ 300.000 \quad \$ 300,000$ September 1, 1891, was $\$ 314,471$.
The sinking fund recei ves yearly $1_{2}$ mill on city and town list
CITY PROPERTY.-The city owned property in 1894 valued at $\$ 1,182,111$. This included buildings, fire department, etc., as well as water works, which were held at $\$ 650,000$. In the year 1894-95 the regular receipts of the water works were $\$ 48,20658$; expenditures $\$ 29,82654$; interest on bonds $\$ 16,500$; surplus $\$ 1,88004$.
ASSESSED VALUATION.-The city's assessed valuation and tax rate have been as follows, real estate being assessed " at $3_{1}$ cash value."

|  | Real | Personal |  | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Estate. | Property. | Total. | per \$1000. |
| 1894 |  |  | \$10,108,692 | \$10.00 |
| 1893 | \$8,062,744 | \$1,999,476 | 10,062,220 | $10 \cdot 00$ |
| 1892 | 7,981,334 | 2,087,514 | 10,068,848 | 1000 |
| 1891 | 7,857,924 | 2,023,101 | 9,881,025 | 10.00 |
| 1890 | 7,826,459 | 2,129,351 | 9,955,810 | 9.50 |
| 1887 | 7,539,329 | 2,381,600 | 9,920,929 | $9 \cdot 50$ |
| 1883 | 7,392,767 | 2,658,058 | 10,050,825 | $9 \cdot 00$ |
| 1880. | 7,438,097 | 2,976,028 | 10,414,125 | $8 \cdot 00$ |

The town grand list on October 1, 1894, was $\$ 13,755,347$; tax rate (per $\$ 1,000$ ) $\$ 6^{-00}$, this being additional to eity tax as above given.
POPULATION. -In 1890 population of eity was 16,192 ; in 1880 it was 15.112 (ineluding town, 21,145)

ORANGE.-Walter A. Main, Ist Seleotman.
This town is in New Hav n County.
LOANS Then Due. Assessment is 10 actual value. F.e J.\&J, \$100,000 gan. 1, 1916 Cotal tax (per Palation in 1890 was .... $\$ 10 \cdot 00$
 INTEREST is payable at the National Tradesmen's Bank, New Haven, Conn

PORTLAND.-John I. Worthington, Treas'r.
Portland is in Middlesex County.
LOANS-
When Due.
Revexpivg BosnsYor. 1, 1905 4z, JikJ, 100,000 … Jnly 1, 1911 (Gubect to eall after tive years-1 A ssessment about 3 actual value.

TAX FREE. - The bonds of the town are exempt from taxation.
PRESTON.-James M. Younge, Treasurer.

## Preston is in New London County.

LOANS-
When Due.


INTEREST is payable at the Second Natlonal Bank, Nurwich, Conn.
PUTNAM.-C. N. Brown, Treasurer.
This town is in Windham County. The debt is being gradually pald off, and it is not intended to fund any portion of it
The town has no bonded debt. Thax valuation, real......2,374,287 Tax mate (per $\$ 1,000$. ...... $\$ 11 \cdot 00$ Tax valuation personal. 727,401 Population 1895 (est.) ..........6,800

RIDGEFIELD.-L. C. Seymour, Treasurer. Rtigefteld is in Falrfleld County.
Total debt $1895 . \ldots . . . . .839,599 \mid$ Total tax (per $\$ 1,000 . . \quad \$ 1200$


SIMSBURY.-A. S. Ohapman, Treasurer.
Simsbury is in Hartford County.

## LOANS-

Whes Due. 43 . J \& J. 826,000 ..Jnly 1,1896 48. J \& J. .. $\$ 1.000$..July 1,1900 Bonded debt 1895........... 880,000 Total delet ...1.930
TAX FREE.-All bonds lssued by this town are exempt from taxation INTEREST is payable at the Hartord National Bauk.

SOUTH NORW ALK.- \{M. M. LEE, Mayor.

## This elty is in Norwalk Town. Falrtleld Countr.

LOANS
S. JidJ, 800.0.0......July 1. 1923

6\%, J JkJ, $\$ 10,000$...
64, JkJ, $840,000 \ldots \ldots$. July 1,1905
INTEREST on the bonds is pald in New York.
TOTAL DEBT. -The total debt on Feb. 1, 1896, was $\$ 397,000$, of Which $\$ 200,000$ whs water debt and $\$ 107,000$ floating debt.
ASSESSED VALUATION,-The elty's total assessed valuation in 1895 was $84,800,000$, property belng assessed at about 80 per cent of its actual valne. City tax rate (per $\$ 1,000)$ was 8625.

POPULATION,-Population of town in 1890 was 17,747 ; in 1880 it was 13,956. Population of city in 1896 was estimated at 6,000.
SPRAGUE.- P. 8. Cote, Treasurer.
This town is in New London County.
LOANS-
When due. [ Net debt Jan. 1, 1896.
. $\$ 39,982$
 Bonded debt Jan. 1, 1896.. $\$ 15,000$
Floating debt. Asessment about os actual valae. Floating debt............... 11,000
Total debt................
Sotal tax (per $\$ 1,000$ Population 1890.000)...............1500 106 sinking funds................ 16,038 $\left.\right|_{\text {Population } 1895 \text { (estimated). } 1,006}$
INTEREST is payable at Merchants' National Bank, Norwich, Conn.
 This eity is in Fairfield Counts.

## LOANS

4. M M $\& \mathrm{~N}, \$ 15,000$
85.000 due evet 5 .....1896-1906 \$2, M6N, 860,000 …. 1896k-190.

8.75 in the other

STAMFORD (Town).-W. D. Daskam, Treas. This town is in Fairfield Counts. LOANS- 1890 - When Due. |Flating debt............, $\$ 25,000$ 48. A.tO. 894,000 ......Oet 1, 1910 SCHOULS AND BRIDGES, 1893 48. F.\&A, $\$ 96,000 \ldots .$. Aug. 1, 1923 4s, F\&A, $\$ 75,000$. Aug. 1, 1913-23 interest is payable fir stamrord. Bonded debtJan. 15, 96 . $\$ 265,000$

Population in 1895 (est.) 18,000
TAX FREE. - All bondsissued by this town are exempt from taxation.
STONINGTON.-E. B. Hinokley, Town Treas. Stonington is in New London County. The debts of both town and borough are given below.

LOANS- When Due.
War Boxds-
4s, ..... $828.000 \ldots, \ldots . . . .1902$
Bonded debt Sept. 3.925 Floating debt Total deht Sinking fiond
Net debt Sept. 3,1895
84,220
62,220
19,043 19,043
43,177

THOMASTON
This town is in Litchitield Countr.
LOANS- Bons- When Due. | Net debt Jan. 1, 1896.... \$61,014 4. JdeD, \$50,000......Dec, 1, 1904 $\begin{aligned} & \text { Tux valuation, real....... } 1.008,518 \\ & \text { Tax valuation, personai. } 547,528\end{aligned}$ Intereat payable at Treas'r's office. Total valuation $1895 \ldots . .1,556.046$ Bomded debit Jan. 1, 1896. 850,000 Assessment abont $\mathcal{I}_{3}$ actual valueFloating debt............... 15,000 Total tax (per $\$ 1,000$ )........ $\$ 12 \cdot 50$


## TORRINGTON.-Willard A. Rorobach, Town

 Clerk.This town is in Litchfeld County.
Town debt Oct. 1, 1895... \$41,205 $\mid$ Borongh debt Oct, 1, '95. \$39,061 Town valuation $1895, \ldots 4,672,913$ Borough assessm't '95.. $3,588,249$ Town tax (per $\$ 1.000$ ) $84 . . .88 .00$ Borough tax (per $\$ 1,000$ ) .... $\$ 3.00$ Population'95 (local census) $.8,955$

VERNON.-F. B. Skinner. Treasurer.
This town is in Tolland County. All bonds are tax exempt

LOANS - When Dre. | Bonded debt Jan. 1, '96. $\$ 235,000$ 3a, J\&J, \&60,000.....July 1, 1906 Total debt Jan. 1, 1896... 251,000 ЗЕ, MEMORLAL HALL, 1889 32 28, MoN, $\$ 125,000$. Nov, 1, 1919 Assessment about $1_{3}$ actual value. Hros \&chool 1892 Nov. 1, 1899 Tax rate (per 81,000 ).... 14.0 | Hras 8chool, $1892-$ July 1,1922 | Population in 1890 was.....8,808 |
| :---: | :--- |
| Population in 1880 was.....6,915 |  | INTEREST is payable at the Town Treasurer's offlee.

WALLINGFORD.-W. I. TRask, Treasurer.
The town of Wallugford is situated in New Haven County.
LOANS- When Due. Town debt 1895.......... $\$ 75,000$
 Bobough Water Bosne - 1503 Town valuation $1893 \ldots 3,200,000$
 Warours debt (Included).... 169,500
INTEREST on the water bonds of Wallinglord Borough is payable at the First National Bank of Wallingtord.

POPULATION.-The population of the town (moluding the boroughin in 1890 was 6,584 ; in 1880 was 4,686. in 1870 was 3,676 .
Population of Wallingtord Borongh in 1890 was 4,230 .
W ASHINGTON.-Wr. J. Eord, Treasurer.
This town is in Litchfteld Connty.
LOANS- When Dre.
4s, IdeI, $81,000 \ldots . . J u 1 y$ 1, 1896 4s, J JJ, $10,000 . . . . . .1897 .1916$ (32,000 due Yeariy on July 1,0
Bouded debt Jan., 1896. $\$ 11,000$

Floating debt
$\$ 4,506$ Assessment same as actual valne Population in 1890 was.......1,633 INTEREST is payable at the Connecticut Savings Bank, New Haven.

WATERBURY.EDWARD G. KILDUFF, Mayor This city is in Now Haven County.

## LOANS

CITY HALL BONDS -
When Due.
7B, J\&J, 817,500 .
4s, J\&EJ, 875,000
School District BoxDs
4s. M\&s, 8100,000 .
WATER Boyds (serie........ 1911
74, JL.J, $\$ 150,000$.
7a, JkJ, $40,000 \ldots \ldots . . . . . . . . .1897$
4. JjuJ, 100,000 ........Jan..... 1,1899 (85, 000 due vearly to Jan. 1,1918
$43, J \& J, 8400,000$....J.J. 1,1919

Interest is payable in Waterhury Bonded deht Jin. 1, $96 \$ 1,025,000$
Sinking fund Net debt Jan. 1, $1896 .$. Tax valuation, real..... 8,509,985 Tax valuation, personai $3,569,075$ Total valuatlon $1894 \ldots 12,0-9,060$ Assessment is $z_{3}$ actual value. City tax (per 81,000 )....... $\$ 18 \cdot 00$
Average school tax Average school tax......... 10.00
Population in 1890 was..... 28,646 Population 1895 (estimated) 38,000

WESTHARTFORD.-H. C. Whitman, Treas. West Hartford is in Hartford County.
LOANS- When Due.
EDUCATIOYANDFUNDINGNOTES48, Ad80, $88,000 \ldots . . .1897$ to 1898
KEFUsingo Bonds-
48, M.48, $\$ 28,000$.
4s, Md8,
80.000 ................ 1902 4 s , M $48,80,30,000 \ldots . . . . . . . . .1920$ Road Boxds-
48, M\&8, $\$ 45,000$ Subject to call after 1910

SCHOOL BONDS(is5,000 due yearly.) Total debt Apr. 1, 1896 . . 8151,000 Tax valuation 1895 ....2,950,172 Assessment is $2_{3}$ actual value. Population in 1890 was...... 1,930
Population in 1880 was...... 1,828

WESTPORT.-J. L. G. Cowan, Treasurer.
This town is in Fairfleld County.
Floating debt Meh.. '96... $874,059 \mid$ Tax rate (per $\$ 1,000$ ) ....... $\$ 10 \cdot 00$ Tax valuation 1895......2,261,116 $\left.\right|_{\text {Population } 1890 \text { was..........3,715 }}$

WILLIM A NTIC.- \{ $\begin{aligned} & \text { SERBERT R. OHAPPELL, Mayor. }\end{aligned}$ This city is situated in the town of Windham, Windham County
MOANS- When Due. 48, AdO. $\$ 100,000 \ldots$. .Oct. 1,1925 Subject to call Oct. 1,1900
4 s, A\&O, $\$ 100,000 . .$. Oct. 1, 1925 Optional after Oct. 1, 1910
Water Bonds-
4s, Ado, $\$ 75,000 \ldots .$. . Oct. 1, 1899 $4 \mathrm{~s}, \mathrm{~A} \approx \mathrm{O}, 50,000 \ldots . . \mathrm{Oct} .1,1904$ 48, AdO, 25,000 ......Oct. 1, 191

WINCHESTER.-Henry W. Robinson, Treas. This town is in Litchfleld County, and contains Winsted Borough, which had in 1893 an independent debt of $\$ 35,000$
LOANS- When Due. Tolv M Bonds 48, M\&N, $\$ 36,000 \ldots$ Nov. 1,1902 ( $\$ 6,000$ due yearl....May 1, 1896 Deposit fund and orders... $\$ 26.783$ Total debt Sept. 1, 1895...116,783

Sinking fund ................... Tax valuation $1894 \cdots, 114,829$ Assessment from $1_{2}$ to $3_{5}$ actual val. Tax rate (per $\$ 1,000$ ) ....... $\$ 15 \cdot 00$ Population in 1890 was.......6.183 Population in 1895 (est.)......7,500

WINDSOR LOCKS.-J. W. Outterson, Tr'as.
This town is in Hartford Counts. All bonds are tax free.


## ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Connecticut which have an indebtedness of over $\$ 10,000$, and which are not represented among the foregoing detailed reports

| Location. | Total Debt. | Assessed Valuation. | Tux Rete. | Рори lation ${ }^{-1}$ |
| :---: | :---: | :---: | :---: | :---: |
| Barkhamsted, Litc | 18,592 | \$282,374 | \$20.00 | 1,130 |
| Berlin, Hartford | 28,670 | 1,031,968 | $14 \cdot 00$ | 2,600 |
| Bethel, Fairfield Co. ( | 62,829 | 1,187,542 | $15 \cdot 00$ | 3,401 |
| Branford, New Haven Co. (Town) | 52,499 | 1,991,866 | 12.00 | 4,460 |
| Branford, N. Hav. Co. (Borough) | 31,219 | 1,901,866 | $12 \cdot 00$ |  |
| Canaan, Litchfield Co | 26,000 | 460.868 | 12.50 |  |
| Canton, Hartford | 21,864 | 1,182,725 | 12.00 | 2,500 |
| Clinton, Middlese | 16,057 | 671,277 | 10.00 | 1,384 |
| Coventry, Tolla | 16,627 | 635,822 | $20 \cdot 00$ | , 875 |
| Cromwell, Middl | 36,287 | 913,333 | 13.00 | ,.987 |
| Eastiord. Windham | 11,500 | 145,397 | 16.00 | 561 |
| East Haddam, Ha | 28,152 | 1,092,051 | 12.50 | 2,599 |
| East Lyme, New Lon | 27,230 | 687,387 | $12 \cdot 00$ | 2,048 |
| Easton, Fairfield Co | 10,709 | 393,475 | 14.00 | 1,001 |
| East Windsor, Hart | 30.650 | 1,099,789 | 15.00 | 2,890 |
| Ellington, Tolland | 20,000 | 692,564 | 15.00 | 1,539 |
| Farmington, Hartf | 34,000 | 1,551,413 | 12.00 | 3,179 |
| Griswold, New London | 30,080 | 1,542,379 | 10.00 | 3,113 |
| Hamden, New Haven | 16,950 | 1,741,665 | $10 \cdot 00$ | 3,882 |
| Hartland, Hartford | 10,829 | 173,842 | $17 \cdot 00$ |  |
| Hebron, Tolland Co | 41,446 | 325,198 | 14.00 | 1,039 |
| Huntington, Fairf | 59,165 | 1,477,201 | 15.00 | 4,006 |
| Lebanon, New Londo | 14,375 | 874,271 | $12 \cdot 00$ | 1,670 |
| Lisbon, New London | 10,173 | 241,102 | $12 \cdot 00$ | 548 |
| Lyme, New London Co | 34,509 | 266,438 | 15.00 | 977 |
| Manchester. Hartford | 66,466 | 3,979,477 | 15.00 | 8,222 |
| Mansfield, Tolland Co | 14,045 | 571,092 | $12 \cdot 00$ | 1,911 |
| New Hartford, Litchf | 42,491 | 949,908 | $12 \cdot 00$ | 3,160 |
| New Milford, Litchtiel | 35,000 | 1,888,108 | $12 \cdot 00$ | 3,917 |
| Newtown, Fairfield Co | 21,517 | 1,537,711 | $1.1 \cdot 00$ | ,539, |
| Norfolk, Litchfield Co | 24,255 | 993,377 | 10.00 | ,546 |
| North Canaan, Litchfi | 28,830 | 685,029 | 15.00 | 1,683. |
| North Haven, New Hav | 17,756 | 799,467 | 15.00 | 1,862 |
| No. Stonington, New Londo | 17,226 | 534,311 | 12.00 | 1,463: |
| Old Lyme, New London Co | 15,806 | 452,149 | 15.00 | 1,319. |
| Old Sarbrook, Middlese | 26,935 | 597,225 | 15.00 | , 484 |
| Oxford, New Haven Co | 10,833 | 310,893 | $18 \cdot 00$ | 902 |
| Plainfield, Windham Co | 14,000 | 1,788,325 | 10.00 | 4,582 |
| Plainville, Hartford | 27,000 | 685,790 | 15.00 | 1,993: |
| Redding, Fairfield Co | 25,000 | 488,036 | 12.50 |  |
| Rocky Hill, Hartford | 26,161 | 390,903 | 11.00 | ,069 |
| Roxbury, Litchfield | 25,600 | 309,829 | 14.00 | 936 |
| Salisbury, Litchtield | 24.500 | 1,734,503 | 10.00 | 3,420 |
| Saybrook, Middlesex | 44,000 | 1,679,846 | 16.00 | 1,484 |
| Seymour, New Haren | 40,160 | 1,333,029 | 18.00 | 3,300 |
| Shelton, Fairfield Co | 54,256 | 1,032,064 | 8.00 | 1,952 |
| Southbury, New Haven | 10,750 | 418,465 | $10 \cdot 00$ | 1,089 |
| Southington, Harti'd Co. (Town) | 56,237 | 2,173.124 | 12.50 |  |
| Southington, Hart. Co. (Borough) | 23.100 | 1,455,234 | 5.00 |  |
| Stafford, Tolland Co............... | 36,766 | 1,255,660 | $20 \cdot 00$ | 4,535 |
| Staftord Sprin | 12,850 | 736,243 | 7.50 |  |
| Stratford, Fairfield C | 25,000 | 1,046,805 | 15.00 | 2,608 |
| Suffield, Hartford Co | 17.413 | 1,875,600 | 10.00 | 3,169 |
| Trumbull, Fairfield | 14,939 | 598,887 | 10.00 | 1,493 |
| Waterford, New Londo | 36,019 | 1,044,105 | 15.00 | 2,661 |
| Watertown, Litchfield Co | 30,000 | 1,374,896 | 10.00 | 2,323 |
| Wethersfield, Hartiord Co | 33,074 | 1,296,602 | 10.00 | 2,271 |
| Wilton, Fairrield Co. | 22,073 | 575,163 | $10 \cdot 00$ | 1,722 |
| Windham, Windh | 30,000 | 4,461,418 | $9 \cdot 00$ | 10,032 |
| Windsor, Hartford Co. | 61,880 | 1,398,000 | $13 \cdot 00$ | 2,954 |
| Woodstock, Windham Co. | 11.696 | 861,338 | 12.00 | 2,309 |

# States, Citites and Towns 

IN TEIE

## MIDDLE STATES.

## INDEX FOR THE MIDDLE STATES, CITIES, Etc.



## State of New York.

DEBT, RESOUROES, Eto.

Admitted as a State

- One of Original Thirteen

Total area of State (square miles)
50,203
State capital
Albany
Governor (term expires January 1, 189i) - Levi P. Morton Secretary of State (term expires Jan. 1, 1899) - John Palmer Treasurer (term expires Jan. 1, 1899) - Addison B. Colvin Comptroller (term expires Jan. 1, 1899) - James A. Roberts

Legislature meets annually the first Wedaesday in January, and length of sessions is not limited.

HISTORY OF DEBT. - The historical detalls of New York's State debt from 1817 to the present time will be found in the STATE AxD CIT Sutpleguest of April, 1894, page 41.
During a pertod of eleven years ending in 1893 the state debt was paid at the average rate of $\$ 1,00 n, 000$ per year, and was practically wiped out, only \$660 of eanal stock remaining. Notwithstanding thls apeedy discharge of obllgations the burdens of the peopld by way of taration have steadily decreased year by year. During all this time the revernes of the state have constantly Inereased.
At the November election in 1895 the propoatifor to fasue bonds of tha 8 tate to the amount of $\$ 0,000,000$, for the purpose of enlarging and improving the Erie Canal, the Champlain Canal, and the Oswego Canal, was aubmitted to the voters and earrie. Two millions of these bonis fasued slnce the first of thls year are described below. They constitute the ouly fatcotedness of the state at present.

LOANS -
Rate. Payable. When Dre. Pripipal, Outatnat'g. Canal bonds, g., reg., 1896. S. 3g. JiEJ Jan. 1. 1906 \$2,000,000
STATE DEBT FOR OVER FIFTY YEARS.-Below we give the amount of the state debt at the end of the fiseal years named.

| 1893 | 3660 | 1893. | 5 |  | 433,735.663 |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 895.835 | 1878 | 9,151,054 |  |  |
|  | 2,927,635 | 1873. | 36,530,496 | 18 |  |
| 1880 | 4,964,301 |  | 44,96 |  |  |
| 1888 | 6,965,351 | 1863. | 29,784,124 | 1838. |  |

TAX VALUATION. - The following table shows the asaessed valua thon of the real and personal property, the rate of taxation for state purposes and the amount of the tax for the years named, 1859 being the year is which the State Board of Equalization was organized.
Tear - Fatuation.—.-Total Equalizel Tateper State Tar.-

Fear: Real Fstates
K95. $29,811,589.74,9 \$ 150.199,410$
$\begin{array}{lll}1894 . & 3.761,679,281 \\ 18933 . & 3,626.645,093 & 439,202,694\end{array}$ 1892, 3,626,645,093 1891. $3,397,231,679$ 1890. 3,298,323,931 $\begin{array}{ll}1898 & 3,213,171,201 \\ 3,129,598,09 & 354,259,131\end{array}$ 1897. $3,025,229,749$ 346.611.861 896. 2,899,899,062
1875. $1,108,325,352,703$
1874. $1,750,698,918$

Vahwation. $\$ 1,000$.
Valreation.
 $4,038,058.919$
$3.931,741,409$ $3,779,393,746$ $3,693,653,062$ 3,567,429,757 $3,469,199,945$
$3,361,128,177$ $3,224,682,348$
$2,466,267,273$ $2,160,267,780,102$
2,367
$2,169,307,873$ $\begin{array}{llll}2,169,307,873 & 6 \cdot 00 & 14,206,680\end{array}$


DEBT LIMITATION STATE,-The Dew Confltition he measure modified the provislons of the fundamental law restricting the power of the Legislature over the lasue of debt, dee These provisions are fonmd in Article 7 . We give the sections of that article (Artiele 7) below whith have reference to the subleet
State credit hat to be gicen.-SEctros 1. The credit of the state shall not in any manner be given or loaned to or in ald of any fndividual, assoclation or corporation.
Stafe debls, poreer to contract.-SEC. 2. The State may, to meet casual tract or fallures in reventies, or for expenses not provided for, cougate, moness arising from the loans excent one mimon of dohrs; and the the purpoase for wheh thes were ohtalied, or to repay the debt so contracted, and to no other purpose whaterer.
State debrs to repel inrasions.- 88c. 3. In addition to the above limited power to contract debty, the state may confrict debts to repelinvasion, suppress insurrection, or defend the state in war; but the money arlsmg from the coutracting of such debts shant be applied to the purpose for which it was ralsed, or to repay such debes, and to no other purpose whatever.
Deimitation of legistatiee potecr to create debbs.-SEc. 4. Except the debts speciffed in sections two and three of this article, no debts shall shall be anthorized by a layr, for some slmgle work or object, to bo distinetly spectfled therein ; and anch law shmil impose and provide for the collection of a direct anmmal tax to pay, and suthefent to pay, the Interest on such debt as it falls due, and also to pay and discharge the principal of such deht within eishteen years from the time of the con-
tracting theranf. No such law shall take effect nutil it shall at a eral election, have been aillamitted to the people and hove received a majority of all the votes east for and against ft at such election. On the final passage of such bill in elther house of the Legislature, the question Shall be taken by ayes and noes, to be duly entered on the fourmals thereof, and shall he: "Shall this bill pass, and ought the same to recelre the sanction of the people !" The Legislature may at any time, after the approval of such law by the
people, if no debt shall lave been contracted in people, if no debt shall have been contracted in pursuforbid the contracting of any further debt or linbility under such law ; but the tax imposed by such act, In proportion to the debt and lability which may have been contracted, in puraunnce of such law. shall remain in force and be irrepealabs, and be annually collected, until the proceeds thereof shall have made the provision hereinbefore specitied to pay and discharge the interest and principal of such debt debt or liability, shall be applied to the work or object specitied in the act authorizing such debt or liability, or for the repayment of such lebt or linbility and for no other purpose whatever. No such AN shall be submitted to be voted on, within three months after its pasaage, or at any general election when any other law, or any bill, or any amendment to sinted for or agaimst.
provided for the payment and invested.-SEC. 5. The sinking funds prineipal of the debta of the State shall be separatels lishment of the invested, and neither of them shall be appropriated or used in any manner other than for the specific purpose for which it shall have been provided.
DEBT LIMITATION.-CITIES, COUNTIES, TOWNS AND VILLAGES,The new Constitution of New York State has cleared up the muddle in which recent legislation had left the debt-limitation question. We set out the situation very fully in our April, 1894, SUPPLextent, the result of which was that between the constitntional restriction and legislative action on the same subject, cities and villages of the State having 100,000 inhabitauts or less were left by the law of 1892
without any constitutional or statutory limit to their debt-making power.
As stated above, this defect has been corrected by the Constitution adopted in November 1894. That document has put a general and uniform limit to the power of all counties and cities of the State to contract aud put out their obligations, leaving to the Legislature to fix the debt making power of villages and towns only. These provisions are found in Article 8, section 10. We give that section in full. The separation into paragraphs and the figures in parenthesis which number and begin the paragraphs are our own, we having inserted them so that those who need torefer to or use any particular portion can the more readily find the parct desired. With that exception we give Section 10 of Article 8 as it reads, preserving even the punctuation.
(1) No county, city, town or village shall hereafter give any mones or property, or loan its money or credit to or in aid of any individual,
association or corporation, or become directly or indirectly the ownel asocation or corporation, or become directly or indirectly the owner
of stock in, or bonds of, any association or corporation; nor shall any
snch counts, city, town or villace be nllowed to incur any indebtedness succet fory, couty, , city, town or village purposes. This section shall
except except or county, city, town or vilage purposes. This section shal
not prevent such count, eity, town or village from making such pro-
visinn for the aid or support of its poor as may be authorized by law. (2) No county or city shall be allowed to become indebted for any purpose or in any manner to an amount which, including existing the real estate of snch county or city subject to taxation, as it appeared by te or county taxes prior to the incurrine of such last assessuent for all indebtedness in excess of such limitation, except such as may now exist, shall be absolutely void, except as herein otherwise provided. (3) No county or city whose present indebtedness exceeds ten per
centum of the assessed valuation of its real estate subject to taxation, shall be allowed to become indebted in any further amount until such
indebtedness shall be reduced within such limit. (4) This section shall not be construed to prevent the issuing of certificates of indebtedness of revenue bonds issued in anticipation of the
oollection of taxes for amounts actually contained, or to be contained oollection of taxes for amounts actually contained, or to be contained
in the taxes for the year when such certificates or revenue bonds are issued and payable out of such taxes.
(5) Nor shall this section be construed to prevent the issue of bonds to provide for the supply of water; but the terms of the honds issued to
provide the supply of water slall not exceed twenty years, and a sinkprovie the supply of water shall not exceed theenty yeard, and a sink-
ing fund shall be created on the issuing of the said bonds for their redemption, by raising annually a sum which will produce an amount
equal to the sum or the principal and interest of said bonds at their equal to the sum of the principal and interest of said bonds at their
maturity.
(6) All certificates of indebtedness or revenue bonds issued in an-
ticipation of the collection of taxes, which are not retired within five ticipation of the collection of taxes, which are not retired within five
years after their date of issue, and bonds issued to provide for the supply years after their date of issue, and bonds issued to provide for the supply
of water, and any debt liereafter incurred by any portion or part of a city, if there shall be any such debt, shaul be included in ascertaining
the power of the city to become otherwise indebted the power of the city to become otherwise indebted.
(7) Whenever hereafter the boundrries of any city shall become the
same as those of a county, the power of the county to become indebted same as those of a county, the power of the county to become indebted
shall cease, but the delbt of the county at that time existing shall not be included as as part of the city debt.
poses, in any county containing a city of over for county or city purinhabitants, or any such city of this State, in addition to providing for the principal and interent of existing debt, shall not in the aggregate exceed in any one year two per centum of the assessed valuation of the prescribed in this section in respect to countr or city debt.
By the terms of the foregoing section, Paragraph (1), every "County, City, Town or Village" is included in the prohibition against (1) loan ing "its money or credit," (2) in becoming "directly or indirectly the owner of stock in or bonds of any association or corporation," and (3) in incurring " any indebtedness except for County, City, Town or Vil lage purposes." Most of the other paragraphs iuclude only Counties and Cities.
According to Paragraph (6) it seems that "any debt hereafter in curred ty any portion or part of a city, if there shall be any such debt. shall be included in ascertaininy the power of the city to become other wise iudebted."

We would also call special attention to Paragraph (7), that whenever lereaf er the boundaries of any city shall become the same as those of a county "the pmoer of the connly lo become indebted shall cease, but the debt of the county at that time existing shall not be included as a part of the city debt."

In May 1886 the New York Court of Appeals decided at the end of a Iitigation begun in July 1885 that the sinking fund was not a part of the city debt within the meaning of the above provision of the Constitution limiting the creation of debt to 10 per cent of the assessed valuation of the real estate.
Towns and Villages are not limited in their debt-making power by the Constitution. Those municipalities will be governed by general or special statutes.
The 1895 Lesislature passed an act "for the protection of bona fide purchasers and holders of coupon bonds and of municipal corporations against misfeasance, malfeasance or negligence of public officers." The full text of this law was published in the Chronicle of June 8, 1895, V. 60, p. 1023.

EXEMPTION FROM TAXATION.-There is one general New York statute with reference to exemption from taxation "for town, counts, municipal or State purposes" of a class of bonds "issued by any village, eity, town or county" in the State, which seems to have a wider application than is generally known. As originally passed in 1881 the exemption applied only to bonds issued to pay up or retire bonds "created to ald in the construction ot any railroad." A new law was passed in 1886 (Chapter 316 ) making the tax exemption apply to "new bonds" issued under the act to retire any of the then " present bonded indebtedness of any village. city, town or county in this State." With reference to such new bonds the third section of the act of 1886 says: "All new bonds issued by any village, city, town or county in this State uuder the provisions of this act shall be exempt from taxation for town, countr, municipal or State purposes until the period when they are made payable." In 1893 still another law was passed wakiug the statute cover any bonded intebtedness. The law as it now stauds will we found in editorial on page 4 of the A pril, 1894, Supplement.
In addition to the foregoing there are special laws anthorizing special For Sew York City there is a general statute which directs how a J of
its bonds may be made exempt from city and county taxation. That statute is subjoined.
SEC. 137. The Commissioners of the " Sinking Fund of the City of New
York for the redeuption of the city debt" when dnly authorize York for the redeuptiou of the city debt," When dnly authorized ly ordinance of the Common Council, may, by concurrent resolutiou,
direct that the bonds and stocks of said city, issued pursuant to law, after Jnne ninth, eighteen huudred and eighty shall be exempt from taxation by said city and by the county of New York, but not from taxation for state purposes; and all bonis and stocks issued pursuant to such anthority shall he exempt from taxation accordingly, provided that suid bonds and stocks shall not bear interest exceeding the rate of four and one-half per centum per annum. The bonds and stocks of the express upon their face the fact that they are exempt from taxation by the city and county of New York, but not from State taxation, and shall refer to this section, and to the ordinance of the Common Council. and the resolution of the Commissioners of the Sinking Fund authorizing their issue.
SAVINGS BANK INVESTMENTS-POWERS AND RESTRICTIONS. - In 1892, by an act approved on the 28th of May of that year, a complete revision of the banking laws of the state was made. In that revision savings banks were included but no essential changes in the inveatment features were introduced. The following year, however (1893), Section 116 of the law of 1892 was amended in a material point, and the same section was again amended in 1895. We give section 116 below as it now stands
Sec. 116. In what securities deposits may be invested.-The trustees
of any savings bank may invest the moneys deposited therein and of any savings bauk may invest the moneys

1. In the stocks or houds or interest-bearing notes or obligations of the United States, or those for which the raith of the United States is pledged to provide for the payment or the interest and prineipal, in2. In the stocks or bonds or interestbia.
tate, issued pursuant to the artherest-bearing obligations of this 3. In the stocks or bonds or interest-bearing obligations of any sta te of the United States which has not within ten years previous to making such investment by such corporation defaulted in the paymeut of egislature of any such State 10 be contracted; and in the bonds or in-terest-bearing obligations of any State of the Uuited States, issued in pursuance of the anthority of the legislature of such State, which have, prior to the passage of this act, been issued for the funding or settlement of any previous obligation of such state theretofore in de fault, and on whioh said funding or settlement obligation there has. been no default in the payment of either principal or interest since the interest on such funded or settlement obligations has been paid the larly for a period of not less than ten years next preceding such in vestment.
2. In the stocks or bouds of any city, county, town or village, school
district bonds and uniou free school district bonds issued for school purposes, or in the interest-bearing obligations of any city or county of this State, issued pursuant to the authority of any law of the State
for the payment of which the faith and credit of the municipality issuing them are pledged.
3. In the stocks or bonds of the following cities: Boston, Worcester, Louis, in the State of Missouri ; Cleveland, Cincinnati and Toledo, in the State of Ohio; Detroit and Grand Rapids, in the State of Michigan Providence, in the State of Rhode Island; New Haven and Hartford, in the State of Connecticut: Portland, in the State of Maine; Phlladelpennsylvania; Minneapolis and St. Paul, in the State of Min esota; Des Moines, in the State of Iowa; Milwankee, in the State of WisconState of New Jersey: Baltimore, in the State of Mary rend If it any time the indebtedness of any of said cities, less its warer debt and sinking fund, shall exceed seven per centum of its valuation tor purposes of taxation, its bonds and stocks shall thereafter, and until such the purposes of taxation, cease to be an authorized investment for the moneys of savings banks, but the superintendent of the bauking depart ment may, in his discretion, require any savings bank to sell su'h bonds or stocks of said city, as may have been purchased prior to said increase of debt.
4. In houds and mortgages on unincumbered real property Not more than sixty-five per centum of the whole amount of thereon. shall be so loaned or invest d. If the loan is on nuimproved and unproductive real property, the amonnt loaned thereon shall not be more than forty per centum of its Retual value. No investment in any bond and mortgase shall be made by any savings bank, except upon the report of a committee of its trustees charged with the duty of investigating the same, who shall certify to the value of the premises mortgaged or to be mortgaged according to their best judgment, and such 7. In real property subject to the provisions of the next encporation. Sec. 2. This act shall take effect immediately.
The foregoing contains the whole of the 1895 law. It will be noted that subdivision 7 (the last paragraph of the above) refers to the "next section" for the provisions applicable. This reference is to section 117 of the law of 1892 ; we omit that section as it relates only to real estate. Sections 118,119 and 120 of the law of 1892 we subjoin; they
are all of a general character and either grant powers or imposes restrictions.

SECTION 118. The trustees of every such corporation shall as soon as practicable invest the moneys deposited with them in the securiti-s authorized by this article; but for the purpose of meeting current payments and expenses in excess of the receipts, there may be kept an deposits with such corporation, ou hand or deposir in any bank in this State organized under anyion, on hand or deposit in any bank in this with any trust company incorporated by any law of the State sum so deposited in any one bank or trist company shall not exceed twenty-five uer centum of the paid-up capital and surplus of any such bank or company; or such available fund, or any purt thereof, niay be loanec upon pledge of the securities or any of them named in subdivisions one, two, three and four of the preceding section but one, but not in excess of ninety per centum of the cash market value of such depreciate in value, after making any the securities 80 held in pledge r-quire the immediate payment of such loan or of a part thereof or additional security therefor, so that the amount loaned shall at no time exceed ninety per centum of the market value of the securities pledged. for the same.
SECTION 119. Every such corporation mar also deposit temporarily in the banks or trust companies specified in the last sectiun the excess of current daily recoipts over the paym nuts, until such time as the same can be judiciously invested in the securities required by this the trustees of any such corpuration are violating the spirit and intent of this pr visiou by keeping permailentlp uninvester all or an undue proportion of the monejs received by them, he shall report the facts
te the Attorney-Ge eral, who shall proceed against suoh corporation in the manner provided in sectiou eighty-two of this chapter.
secrion 120. The trustees of any savings bank shall not loan the moners deposited with them or any part therent, upon notes, bllis cases of loans upon real property, a sufficient bond secured by a mortgage thereon, shall be required of the borcower, and all the expenses of searchers, examinations and cartincates of title or app aisal of
value, and of drawing, perfecting and recording papers, shall be paid value, and of dra
The privilege granted by section 119 might of course be interpreted iberally as opening the gates wide to continuous deposits in banks and orust companies. To avoid any such use of the privilege, the section also provides that whenever it shall appear to the superintendent of the Banking Department that the trustees of any corporation are violating "the spirit and fintent of this seotion by keeping permanently uninvested "all or an undue portion of the moneys received," he must report the facts to "the Attorney-General, who shall proceed against such corporation," ete.
POPULATION OF STATE,-New York ranks first in population among the States of the Union.


The rate of growth was $12 \cdot 94$ per cent between 1860 and $1870,15 \cdot 97$ per cent between 1870 and 1880 , and $18 \cdot 00$ per cent between 1880 and 1890.
*So in the original.

## Cities, Counties and Towns

in the

## STATE OF NEW YORK

ALBANY.-\{ $\begin{aligned} & \text { JOHN BOYD THACHER, Mayor. } \\ & \text { WILLIAM H. HASKELL, Chambe }\end{aligned}$
Albany is in Albany County. In the statement of the eity's total debt only the Ioans under the headings "General Bonded Debt" and "Water Debt" are fneluded. We also include in the table of loans $\$ 30,000$ of 4 per cent water bouds which were sold to the Albany Savings Bank ou January 14, 1896, at 105 2

GENERAL BONDED DEBT.
 Publie Market.......... 1888 Publle bulddg bonds. 1892

| do | do 1892 |
| :---: | :---: |
| City Hall. | 1882 |
| do do | 1882 |
| City improvement. . . 1870 |  |
| Bewer (Reaver Cr.) ... 1889 |  |
| Washington Park.... 1870 |  |
| do | do ....1871 |
| do | do ....1872 |
| do | do ....1874 |
| do | do ....1874 |
| do | (tis) ....1875 |
| do | do ....1875 |
| do | do .... 1876 |
| do | do ....1877 |
| do | do .... 1878 |
| do | do .... 1880 |
| do | do .... 1881 |
| de | do ....188 ${ }^{\circ}$ |
| do | do .... 1889 |
| do | do .... 1885 |

Hawk Bt. Vladact.... 1889
Dadley Observatory.. 1892 Washington Park..... 1893 do do .... 1895
Bearer Parle......... 1894 do do do ........... 1898 1895

Intereat,- Principal.- Phen Due. Outand'g. M \& N May 1, 1904 J \& $J\left\{\begin{array}{l}\text { Jam. }{ }^{\text {'97 }} \text { ' to } 1908 \\ 810,000 \text { yearly. }\end{array}\right.$
$\$ 115,000$ 120,000 80.000 165,000 a125,000 b20,000 ? b238.000 \} 70,000 70,000 b 850,000
b 100,040 b100,000
b 100.000 b155,000 b49,000 b75,000 $\mathrm{b} 37,000$
$\mathrm{~b} 38,000$ b38,000
b20,000 b 20.000
b 40,000 295.000 a30,000
a 28,000 n 28,000
a 24,000 a10,000 65,000
3.000 7.000 312,000 80,000
n Interest payahle in Albany. b Interest payable in New Fork at the Meroluant'e Sational Bank.

WATER DEBT.



The total amonnt of street improvement 1896-1899 ary 1,1895 , was $\$ 343,265$. Of this amount the sinking fund held $\$ 301,295$.

## RAILROAD LOAN

Payable by Delaware \& Hudson Canal Co.:

## LOANS-

Rate. Payable. When Dre. Outstand'g NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g.
Abany ds susqueh'a R.R. $6 . \mathrm{M}$ N N.

* $\$ 250,000$ due in 1997, $\$ 500,000$ ता

Less cash and interest-bearingseenrities held in sink. fund. $\qquad$
Net rallroad debt Jan. 1, 1896................................ $\$ 378,750$
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement slows Albany's total general and water debt and the sinking fund held by the city against the same on each of the dates indicated.
General bonds........ Jan.1,1896. Jan.1,1895. Jan.1,1894. Jan.1,1893. $\begin{array}{lllll}\text { General bonds........ } \$ 2,558,000 & \$ 2,582,000 & \$ 2,262,000 & \$ 2,322,000 \\ \text { Water bonds......... } & 1,631,000 & 1,584,000 & 1,624,000 & 1,714,000\end{array}$ Total bonds.......... $\$ 4,189,000$ \$4,166,000 $\$ 3,886,000 \quad \$ 4,036,000$ Sluking funds. $81,189,000$
$1,077,290$ $\begin{array}{r}166,000 \\ 907,570 \\ \hline\end{array}$
, 886.000
997.936
843,135
Net debt............ $\overline{\$ 3,111,710} \overline{\$ 8,258,430} \overline{\$ 2,888,064} \overline{\$ 3,192,865}$
The slaking funds are Invested mostly in the eity's own bonds.
In addition to the total debt as stated above there is the railroad lonn for $\$ 750,000$ issued to the Albany \& Susquehanna RR. Com pany and secured to the city by a first mortgage payable, principal and interest, by the Delaware \& Hudson Canal Company. The street fmprovement bonds are payable by specfal assessment on property benefitted, and therefore they also are omitted in the statement of the oity's total debt.
ASSESSED VALUATION.-The elty's assessed valuation and tax rate at diferent perfods have been as follows, property belag assessed at about its actual value.

| Tears. | keal. | Persomal. | Tolal. | 右 |
| :---: | :---: | :---: | :---: | :---: |
| 1895 | 258,549,720 | \$8,426,995 | \$64,976,715 | \$20.00 |
| 1894 | 58,475,750 | 6,419,885 | 64, 895,635 | 20.06 |
| 1893 | 64, 623,680 | 6,565,790 | 71.189 .470 | 20.00 |
| 1892 | 64,717,210 | 6,455,135 | 71,172,445 | 18.00 |
| 1891. | 64.278.195 | 6.111 .560 | 70,389.755 | $17 \cdot 40$ |
| 1890. | 63,380,016 | 6,282,525 | 69,662,571 | $19 \cdot 00$ |
| 1889 | 62,932,565 | 5, 814,490 | 68.747,055 | $20 \cdot 00$ |
| 1888 | 61.987.145 | 5,726,110 | 67.713 .55 .5 | 21.60 |
| 1887 | 61.245,455 | 6,326,900 | 67.572 .355 | $17 \cdot 60$ |
| 1886 | 60,728,720 | 6,15-4,270 | 66,882,990 | 18.40 |
| 1885 | tin,381,215 | 6,044,250 | $66,425.465$ | $20 \cdot 60$ |
| 1880 | 34,310,305 | 2,790,120 | 37,100,425 | 36.00 |
| 1875 | 31,305,674 | 3.764 .550 | $35,070,224$ | $35 \cdot 60$ |
| 1870 | 24.981.511 | 5,954,825 | 30,936,336 | $45 \cdot 70$ |
| 1865 | 20,598,009 | 8,637,156 | 29,235,165 | 36-20 |
| 1860 | 20,283,245 | 6.006,803 | 26.290,048 | $12 \cdot 60$ |
| 1855 | 17,522,414 | 4,852,847 | 22,375,261 | 14.90 |
| 1850 | 9.430.100 | 3,171,589 | 12.6-1.689 | $15 \cdot 70$ |
| 1846 | 7.702.340 | 3.449 .098 | 11.241.438 | $13 \cdot 20$ |

POPULATION, - in 1892 poptulation was 97,120 ; in 1890 it was 93.313 ; in 1880 it was 90,758 ; in 1870 It was 69.422 . The estimate for 1895 was 100,000 .

ALBANY COUNTY.-JoHN Bowe, Treasurer. County seat is the city of Albany

LOANS- When Dice. 4s, Mdes, \$60,000....Mar. 1, 1904
 $32_{24}$, A\&0, $50,000 \ldots$ Oet. 1, 1902 48, M\&S, 26.000.... Mar, 1, 1908 $3{ }^{2} \mathrm{ss}, ~ A \& O, 45.000$. Oct, 1, 1903 4t. M\&8, 26,000...Mar. 1, 1909 4s, zemi-anc, 816,000 .Mar. 1, 1897 WAR BisDs (REFCXBED) 4s. 2em-anc, 000 due yearly) 50 Mar. 1, 1897 (\$1,000 due yeariy) fomar. 1, 1912 4s, sem-an., \$12.000. Mar. 1,1913 ( 82,000 due yeariy) to Mar. 1, 1913 48, semi-an., \$13,000. Mar. 1, 1914 48, M\&S. \$12,000..
WAR BOND8-
5s, M\&\& $\$ 887.000$
58, Mac8, 887,000 ...Mar. 1, 1897 48, 30.6. 150,000...Mar. 1, 1898 Population in 1892 was... 167,289

INTEREST is payable at the Albany City National Bank. The bonds are all registered.

ALEXANDRIA.-WM. M.THomson, Supervisor. This town is in Jefferson County. LOANS - When Diwe, Montistown \& Puth, RR.,
(since consol. with Utica is Puack River)
$7 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 852,100$

Tax valuation, real .... $\$ 1,245,720$ 4s. M.6. 230,000 USD 4s, Md8, 15,000 ... Mar. 1, 1911 (\$1,000 due yeatly) to Mar, 1, 1911 4s. M\&s. \$12.000,..Mar. 1,1912 Total debt Mar. 1, 198... $\$ 907,000$ Tax valuation 1895....97,111,105
 Simkine fimd nasets........... $18,000 \left\lvert\, \begin{aligned} & \text { Population in } 1892 \text { was......3,605 } \\ & \text { Population in } 1890 \text { was }\end{aligned}\right.$ Net debt Jan: 1, $1896 . . . . . .34,100$ | Population in 1880 was........3, 135 stock in Utica \& Bl'k R..... 60.000
INTEREST is payable at the Jefferson County National Bank,
Watertown, N. Y.

AMSTERDAM．－This eity is in Montgomery County． LOANS－When Due．LOANS－When Due． 3 css．．．． $335,000 \ldots$ Sept．1，＇95－01 SEWER BONDS－．．．July $1, ' 97-35$
38．$\$ 266,000 \ldots$ ．．．．．． Water Boads－ WATER BODDS－（Continued）－ $58, \ldots .{ }^{\$ 25,000 \ldots . . . . . .0 \mathrm{Oct} .1,1} 1926$ $58, \ldots . .115,000 . . . . .$. Mar．1， 1910
Bonded debt Nov．， $94 . .2684,000$ Bonded debt Nov．． $94 . . . \$ 684,000$
Tax valuation，real．．．．．$\$ 7,464,211$ Tax valuation，pers＇l Total valuation 1894．． Population in 1892 was
Population in 1890 was Population in 1890 was．．．．．．17． 18.346 Population in $18=0$ was．．．．．． 9,466 $\mid$
INTEREST is paid at the National Park Bank of New York City
ANDES．－J．F．Scott，Supervisor．
This town is in Delaware County．It contains a village of the same name．

LOANS
When Due．
Eq．valuation，personal．． $\begin{array}{r}\$ 76,424 \\ . \\ 668,820 \\ \hline\end{array}$ REFUNDED DEBT－ Car．1， 1897 （ $\$ 2,500$ due yearly，to Mar．1， 1903 Total tax（per $\$ 1.000$ ）．． Total debt Jan．1，1896．．．．$\$ 17,500$
Equal＇d valuation，real．．．．592，396 Population in 1892 was． Equal＇d valuation，real．．．．592，396 $\begin{aligned} & \text { Population in } 1890 \text { was } \\ & \text { Poplation in } 1880 \text { was．}\end{aligned}$ commissioners of this town issued the Middletown RR to the amount of $\$ 98,000$ ．In 1882 interest to date and $\$ 3,000$ principal having theretofore been paid，twenty－ six taxpayers recured an injunction to restrain the Supervisor from levying a tax to meet eith $\rightarrow \mathrm{r}$ principal or interest of the bonds．In Nov－ ember， 1892 ，at a special town meeting，it was resolved to refund the bonds at 60 per cent．Acting upon this authority the Supervisor has refunded，taken up and canceled $\$ 46,97650$ of principal and interest of the old indebtedness，and several more holders of the old bonds still outstauding have signified their willinguess to accept terms of compro－ mise．
AUBURN．－$\left\{\begin{array}{l}\text { ORLANDO LEWIS，Mayor．} \\ \text { J．P．JAECKEL，Treasurer．}\end{array}\right.$
This city is the capital of Cayuga County．In 1894 the city pur－ chased the plant of the Auburn W．W．Co．for $\$ 425,000$ ．At the same time the city assumed the water company＇s bonds to the amount of $\$ 112,000$ ，which were refunded in June， 1895

LOANS－
When Due．SONTHERN（Jentral RR．－CON．）



 4s，Mds，$\quad 20,000 \ldots .$. Mar． $1,1910 \left\lvert\, \begin{aligned} & \text { WATER BoNDS } 1894-1\end{aligned}\right.$

 | $3 \mathrm{~s}, \mathrm{M} \mathrm{\& S}$, | $21,000 \ldots .$. Mar． 1,1900 | $(\$ 25,000$ due yearly）to May 1，＇ 25 |
| :--- | :--- | :--- | :--- |
| $3 \mathrm{~s}, \mathrm{Md} \mathrm{S}$, | $20,000 \ldots .$. Mar．1， 1901 | WATER Works Cu．＇s BoNdS AS－ | 3s，M．s． $30,000 \ldots .$. sept．1， 1902


INTEREST on the railroad bonds is payable at City Treasurer＇s office；on school bonds by Board of Education；on water bonds at the office of the Mercantile Trust Co．．New York．
TOTAL DEBT．－The city＇s total bonded debt in January，1896， was $\$ 855,000$ ，including a water debt of $\$ 405,000$ ．
ASSESSED VALUATION．－The city＇s assessed valuation and tax rate have been as follows，property being assessed at＂about 70 per cent actual value．＂

| Years． | Real． | essed Talue Personal． | Total． | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| 1895．． | 9， 416,280 | \＄2，039，003 | \＄11，455，283 | per \＄$\$ 28.38$ |
| 1894 | 9，323，055 | 3，283，196 | 12，606，251 | 24.12 |
| 1893 | 9，262，055 | 1，635，998 | 10，898，053 | $27 \cdot 48$ |
| 1892 | 8，383，731 | 1，711，063 | 10，094，79 |  |
| 1891 | 9，041，206 | 1，805，526 | 10，846，732 |  |
| 1890 | 8，963，530 | 2，057，810 | 11，020，340 | $25 \cdot 30$ |
| 1886 | 9，043，055 | 1，944，625 | 10，987，680 |  |
| 1882 | 8，086，200 | 1，766，117 | 9，852，317 |  |

POPULATION．－In 1892 population was 24,737 ；in 1890 it was 25,858 ；in 1880 it was 21，924 in 1870 it was 17，225．Estimated population in 1896 about 29,000 ．

## BINGHAMTON．－\｛ $\left\{\begin{array}{l}\text { GEO．E．GREENE，Mayor．} \\ \text { L．P．RADEKER }\end{array}\right.$

Binghamton is the county seat of Broome County．The water works are estimated to be worth $\$ 1,000,000$ ．

LOANS－When Due． $3^{1_{2} s, ~ F \& A, ~ \$ 91,000 . . . A u g . ~ 1, ~} 1907$
 BRIDGE
4 4，S－A，$\$ 3,500 \ldots . .1896$ to
（one bond due yearly on Aug．1，．．） $\begin{array}{ll}3 \mathrm{~L}_{2 s} \mathrm{~s}, \mathrm{~S}, \mathrm{~S}-\mathrm{A}, & \$ 30,000 \ldots \ldots . . . . . . . . .1909 \\ 47,000\end{array}$
 Ws，F\＆A BONDS－

## ．1896－1900

7s，F\＆A，$\$ 7,500 \ldots \ldots . .189$.
896－1900 7 s, F\＆A $\$ 7,000$ ． 100 Population in 1890 was．．．．．．35，514 INTEREST．－On the railroad bonds is paid at the City Treasury； on the water bonds in New York．

BROOKLYN．－\｛ FREDERICK w．WURSTER，Mayor．
The city now covers the entire area of the old county of Kings on ac－ count of the consolidation of the county government with that of the eity on Jauuary 1，1896，under the provisions of Chapter 954 of the Laws of 1895．Under the provisions of this act＂the debt of the said county shall not be deemed to be or to be included as a part of the debt of the City of Brooklyn，within the meaning of the provision of the Constitution of the State of New York limiting the power of cities to incur indebtedness．＂［See Chronicle，vol．62，p．49．］The towns of Flatbush，New Utrecht and Gravesend were annexed to the City of Brooklyn in 1894 and the town of Flatlands became a ward of the city on the tirst day of January，1896：but the city does not assume any obligations incurred by the towns prior to their annexation．


## Lmprovement Bonds．－Various purposes



Museum Arts \＆Sciences． $31_{2 g . J}$ \＆J Jan．1，1925－2 26 200，000 PARK BONDS－

 Sewer Bonds and Certificates of Debt：



SITE AND BuILDTEG Loass:
Forrth Precinet station. Forrth Precinct
Publie market............

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\end{array}
$$

$$
\left\{\begin{array}{l}
\text { Jan.1, } 97, \text { to } 1903 \\
\$ 5,000 \text { yarly. }
\end{array}\right\}
$$

$$
\left.{ }^{3}\right\}=\$ 1.35,000
$$

Public site and const'ct'n 3 J \& July1, 1920, 1919 250, 25000 School buis loan $\$ 370,000$ is in sinking fund.


## 

> sc

$$
\left[\begin{array}{ll}
100,000 \\
250,040
\end{array}\right.
$$

BUFF ALO.- \{EDGAR B. JEWETT, Mayor
Buffalo is in Erie County, and the city's tax valuation is about $\sigma_{6}$ that of the entire countr

LOANS- $\quad$-Interest.NAME AND PURPOSF, Rat. PayMhh


## De <br> Tr

 Bold'ro' and sall'rs' mon't 3 J \& J\} 1896 to 1905 Part yearly $\}$ do do do$\begin{aligned} & \text { Station homse. } \\ & \text { do } \\ & \text { do }\end{aligned}$

Tax C zetificates
Tax certificates haws


| 882,0no |  |
| :---: | :---: |
| K | 218,1000 |
| 6 | 232,000 |
|  | 266,000 |
| \} sr 175,000 |  |
| \% 100,000 |  |
|  | 50.000 |
|  | *.f.14,000 |
|  | s.r.1,000 |


Fater Bonns


PAR VALUE. - Srooklyn's bonds are nearly all for $\$ 1,000$.
TAX FREE,-Loans whleh are exempt from taxation have a paraeraph mark (f) alded to the title of the loan. The sehool building bonds are exempt from local tax only.
INTEREST,-Interest on registered bonds is pald at the offlee of City Treasures in the City Hall, Brooklyn. Coupon interest is payable at the Sasaan Natlonal Bank of Brooklyn
TOTAL DEBT, SINKING FUNDS, ETC.-The subjolned statement shows Brooklyn's total delit, and the sloking fund held by the elts against the same, on each of the dates namen,

|  |
| :---: |

Temporary deit.
Tax certifcates. $\begin{array}{lll}\mathrm{Jam} .1,18966 \\ 838,028,161 & \mathrm{Jan} .1,1895 . & \mathrm{Jan} .1,1894 . \\ 835,207,161 & \$ 32,032,844\end{array}$


Net debt on Jam. J .... $852,037,000$ \$50,109,000 \$48,034,215 SINKING FUND.-The sinling fund is invested in the city's own honds, those issues marked with "s. f." in the table above being held entirely by thls fund. Aside from the city bonds beld by the sink ing fand to the amonnt of $85,691,522$ the fund holds eash to the
amount of 8324,318 , which is not deducted in flguring the net debt as given in the above table.
ASSESSED VALUATION.-The city's assessed valuation and tax sate have been as follows. Improved real estate in this olty is assessed at about 70 per cent of its aotual value, and anlmproved real estate at about 50 per cent.

| Tenre. |  | Persmal. | Total. | Rate of Tax per \$1.00u |
| :---: | :---: | :---: | :---: | :---: |
| 1898. | ). 414.9 at | \$15,458,728 | \%555.103.714 | Per $\$ 27 \cdot 40$ |
| 1-94 | 825.762.827 | 16.441 .233 | $5+2.204 .080$ | 26.50 |
| 1293 | 420.531 .304 | 19.523 .170 | 506,054,676 | 28.50 |
| 1892 | 407.112 .922 | 16,615,947 | 483.728,329 | $27 \cdot 70$ |
| 1291 | 449,2022,170 | 12,111.779 | 466,914,249 | 2.587 |
| 12 gog | 420.911 .704 | 21,846,807 | 452,758,801 | 29.482 |
| 1489 | 407.127.5\% | 21,330,546 | 358,270,667 | $26 \cdot 50$ |
| 1888 | 38.5.904.959 | 22,597,240 | $35+140.088$ | 26.563 |
| 1887 | 382, 166.093 | 21,685.591 | 383, 2 51,674 | $27 \cdot 595$ |
| 1886 | 939,922,182 | 14.217.276 | 408.502.238 | $27 \cdot 347$ |
| 189 ¢ | 386,221,357 | 22,049,310 | 428.458 .081 | $29 \times 482$ |
| 1880 | 223.890 .197 | 11,215,794 | 234.935, 991 | $26 \cdot 90$ |

806.343 ; in 1880 it wav 566,653 ; in 1870 it was 396.099 . In 1896 (estimated) $1,080,000$.


The city tax proper for 1895 is $15 \cdot 39$ per $\$ 1,000$, against $\$ 15 \cdot 33$ in 1894 and $\$ 15 \cdot 84$ in 1893. The city rate for 1893 was the highest since 1875 , in which year it was $\$ 35.55$.
POPULATION.-In 1892 population was 278,796 ; in 1890 it was 255,664 ; in 1880 it was 155.134 ; in 1870 it was 117,714 . The population for January, 1895, is estimated at 325,000.

CANTON.-H. M. Barker, Clerk.
This village is in St. Lawrence County.

 3128, J\&J. $\$ 40,000 \ldots . . . J u l y$
Bonded debt Jan. 1, $196 .$.
$\$ 78,400$

CATSKILI.-P. GARDINER CofFIN, Treasurer. This village is in the town of the same name in Greene County. | LOANS- When Due. | $\begin{array}{l}4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 12,000 \ldots . . . J u n e ~ 1,1896 \\ (\$ 2,000 \text { due vearly) to J'ne 1, } 1901\end{array}$ |
| :--- | :--- | :--- | Water bonds ( $\$ 1,000$ each) - $\quad$ [nterest on village bonds is payable s, J\&J, \$157,000..\$5,000 due ' ${ }^{\prime}$ rly Town Bonus

Iron bridge bonds -
( $\$ 1,500$ due yearly) to Mar. 1899
CAZENOVIA.- $\begin{aligned} & \text { WILLIAM WATKINS, Mayor. } \\ & \text { W. D. WELLS, Village clerk }\end{aligned}$
Cazenovia is in Madison County.
LOANS- When Due.
312s, MieN, \$41,000...Nov. 1, 1914
SEWER BoNDS-
48, M\&N, $\$ 31,000$ May 1,1915
Interest payable in New York.
Total debt Jan,, 1896 ...... $\$ 72.000$
Total debt Jan, $1896 \ldots . . . \$ 72,000$
Tax valuation, real........735,000
TAX FREE.-All of the bonds issued by this village are exer
TAX FREE.-All of the bonds issued by this village are exempt
from taxation.
CHESTER \{ WILLIAM A. LAWRENCE, Mayor.
This village is in Orange County.
WATER WORKS -
WATER J\&R. $\$ 53,000 . . .$. Dec. 1,1917
Total debt Mar, $1896 . . . . . \$ 53,000$
Tax valuation, real........304,350
Tax valuation, real.........304,000 $350 \begin{aligned} & \text { Population } 1890 \text { was...........1,485 } \\ & \text { Population } 1894 \text { (estimated) } 1,500\end{aligned}$
INTEREST on the bonds is payable at the Chester National Bank.
CLINTON CO.--ANDREW WilliAMs, Treas. County seat is Plattsburg.

LOANS- When Due.
COURT HOUSB BOND:4s, Mar. $1, \$ 12,000 \ldots$ Mar.
(\$4,0no due y'rly) to Mar. 1, 1899 8, Mar. 1, \$6,000.... Mar. ( $\$ 2,0 \wedge 0$ due $\mathrm{F}^{\prime} \mathrm{rly}$ ) to Mar. 1,1897 $4 \mathrm{~s}, \mathrm{Mar} .1, \$ 4,000 . .$. Mar. 1,1900 4s, Mar. 1, $10,000 \ldots$ Mar. 1, 1901-2

COBLESKILL.- \{THOMAS E. DORNET, Mayor
Cobleskill is in schoharle Countr. C. KILMER, Village Treasurer. LOANSe Counts SEWER BONDEFeh., 1897 ( $\$ 2,000$ due yearly) to Feb. 1,1997
 (Part due y farly) to Feh. 1, 1917 Total debt Feb. 1, 18:6.... $\% 84,500$

Tax valuation, personal. $\$ 163,000$ Total valuation $1895 . . . .467,350$

Bonded debt Mar. 1, 1896.\$32,000 County has no floating debt. Tax valuation, peal...... $\$ 5,935,241$ Total valuation $1895 \ldots 6.609,966$ Assessment about $i_{3}$ actual value. Population in 1890 was.....46,601 Population in 1880 was.... 46,437

Tax valuation, personal. $\$ 187,500$ Assee valuation 1895..... 922,500 Total tax (per $\$ 1,000$ ) ... $\$ 19$, Population in 1896 (est.....$\$ 19.36$ Population in 1890 (est.)......2,000 Population in 1890 was........1,987 t 3 $3 \cdot 65 \mathrm{~s}$, $\$ 45,000$.................... $4 \mathrm{~s}, \$ 39,000$
Town debt Mar. 1, 1-95 . $\$ 170,000$
Village debt Mar. 1, 1895. 84,000
DELEHI.-JAMES R. HONEYWELL, Supervisor.
This town is in Delaware County
LOANS- When Due. $3^{1}{ }_{2}$ s, Ann., $\$ 3,000$.Feb. 1, 1897-9 $31_{2}$ s, Ann., $\$ 20,000$.. Feb. 1, 1900-9 $(\$ 2,000$ due yearly.)
$31_{2}$ s, Ann., $\$ 56,000$......1896-1909 (\$4,000 due yearly on May 1.) $31_{2 S}$, Ann., $\$ 30,000 \ldots . . .1910-14$ $31_{2}$ s, Ann., $\$ 102,000$..May 1, 1915 2s, Ann., $\$ 102,000 \ldots$...ny 1, 1915 Population in 1880 was........2,2,941
TAX FREE. The bonds are exempt from taxation,
DUNKIRK.-This city is in Chatauqua County.

| LOANS When Due. | $\begin{array}{l}\text { Total debt (last returns). } \$ 274,941 \\ \text { Total valuation 1893....1,717,845 }\end{array}$ |
| :--- | :--- | 4s, July, $\$ 2,000 \ldots .$. ......... 1,1896 ( $\$ 1,000$ due y'rly) to July 1,1897 W ATER WORKS BUNDS-

7s, A\&O, $\$ 100.000 \ldots$.... Oct. 1,1896 $48 \& 5$ s, Var., $\$ 40.300 \ldots .$. Various Street impr'ments, 48 \& 5 s. $\$ 85,623 \mid$ Population 1894 (local est.). 10,022

## ELMIRA.- $\left\{\begin{array}{l}\text { FREDERICK COLLIN, Mayor } \\ \text { F. E. BUNDY, Chamberlain. }\end{array}\right.$

Elmira is the capital of Cheming County.
LOANS- $\quad$ Interest.-
Bridge bonds....... 1895..r $3^{1_{2}}$ A \& $O$
do do
When Principal.
$\left\{\begin{array}{l}\text { Oct. } 1,{ }_{2} 2 \cdot-3-4 \\ 530,000 \text { y } \\ 0,1,\end{array}\right\}$

g $\$ 90.000$ g 25,000


The only provision for paying the olty's indebtednass as it matures is direet taxation, excepting the cemetery bonds, which are paid from cemetery funds.
TOTAL DEBT.-The subjolned statement shows Elmira's total bonded debt on the dates Indicated:
 The eity had on Felvraary 3, 1896, no floating debt and no sinking tand
ASSESSED VALUATION.-The eity's assessed valuation (about two-thifds actual value) and tax rate have been as follows in the years named:

|  | Real | Persomal |  | Oify Traz |
| :---: | :---: | :---: | :---: | :---: |
| Foars. | Estate. | etroperty. |  | per 51.000. |
| 1895. | 14,894,645 | \$1.545.892 | \$16.440.597 | \$ $17 \cdot 18$ |
| 1894 | 14,632,965 | 1,178,880 | 15,811,845 | $17 \cdot 20$ |
| 1893 | 14.324.455 | 1,310,900 | 15,645,355 | $17 \cdot 20$ |
| 1892 | 13,477.109 | 1,733,100 | 15,210,209 | 15-32 |
| 1891 | 13,304,699 | 1,733,850 | 15,038,549 | *3-33 |
| 189 ) | 12,258,494 | 1,116,200 | 18,374,694 | 14-15 |
| 1889 | 21,966,619 | 1,015,700 | 12,982,319 | $13 \cdot 57$ |
| 1898 | 11.666 .917 | 927,100 | 12,594,017 | $15 \cdot 35$ |
| 1880 | 9.959 .975 | 511,300 | 10,471,275 | $13 \cdot 15$ |

- If city tax 1891 had heen levfed, the rate would have been $\$ 13 \cdot 10$ per $\$ 1,000$, tncluding the sohool rate $83: 33$, which was the only eity reof, levied in 1891.
POPULATION.- in 1892 poptulation was 29,$911 ;$ in 1890 it was cording to local it wastimate, 20,$541 ;$ in 1870 it was 15,863 . It 1896, a0

ERIE COUNTY.-George Baltz, Treasurer. Counts seat is Bumpo.


Total debt Nor, 1.1895.
Thx valuation Tax val Tax valmation, pers? .. $261,760,957$ Total muluation $1895.278,441091$ State $\&$ Co, tax per $\$ 1000 \ldots 85 \cdot 38$
Population in 1492 ras Population in 1892 was...278,727
Population in 1890 was..222,981 Population in 1890 was. 322,981
Population 95 (pollcecen.) 403,026

FLA TBUSH.-Flatbush was annexed to the city of Brooklyn In 1894, but the city does not sasume any obligatlons fncurred by the town before annexation. The total Flatbush debt on February 29 , 1896 , was $\$ 964,007$. Detalls of the oid town debt, assessed valuation, ete., will be found in the atatement which was pirbllshed in the Brate AND CITY SUPTLEMENT of A pril, 1895.
FLATLANDS.-Thls town was annexed to the city of BrookIyn on Jannary 1, 1896. Of the old town debt there remained outstanding on March 1, 1898, bonds to the amount of $\$ 88,642$. This debt Is not assumed by the city.-[See Brooklyn.]
FLUSHING.-This town, including the village of the same name, is in queen's County. The flnancial statement for the village is given flrat and tollowing it the to wn report.


WOANS- When Du
5s, A\&O boNDS-(Con.)-
$\begin{array}{ll}5 \mathrm{~s}, \mathrm{~A} \& O \\ 5 \mathrm{~s}, ~ A \& O & \$ 23,000 \\ 20,000\end{array}$
$\begin{array}{ll}5 s, \text { AdO, } 20,000 & . . . . . . . . . \\ 1909 \\ \text { Total debt } & 1914\end{array}$ Total debt Feb. 1. 1895... $\$ 354,000$ Tax valuation $1893 \ldots . .2,784,185$
Assessm't is about is actual valne. -
LOANS- $\qquad$ TOWA OF
When Due
When Due
REELSDING BONDEto Mar. 1,1897 ( 83.000 due Y'rly) to Mar. 1,1899
DRAINAGE BONDS-48, $, \$ 2,000$

Population in 1890 was....
Population in 1880 was(est.)
6,683 Population in 1880 was (est.) 6,683
Interest is payable ou school bonds at Market \& Fultou Bank,N. F.; on other bonds at Seventli Nat. Bank, N. Y.

## LUSHING.

Tot.equal'd valu'n,'93 . $\$ 6,263,405$ Tax rate (per $\$ 1,000$ ) ....... $\$ 16 \cdot 00$ Population in 1892 was.....20,810 Population in 1890 was...... 19.803 Population in 1880 was......15, 906

FREDONIA.- $\begin{aligned} & \text { A. R. MOORE, Mavor. } \\ & \text { H. L. CUMMING, Treasurer }\end{aligned}$
This village is in Chautauqua County
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Total debt Jan. } 1,1896 \ldots \$ 106,500 \\ & \text { Tax valuation. real }\end{aligned}\right.$ WATER BoNDs ( 1884 )-
$4 \mathrm{~s}, \mathrm{Fd}$ - $\$ 67,500 \ldots .$. Aug. 1,1896 Tax valuation, real...... 1,235.452
 Village Hall Bonds- 1,1922 312s, AdO, \$29,000... part yearly 8CHOOL BONDS-
31 2s, Oct., $\$ 10,000$ Assessment abt. $65 \%$ retual value. Total tax (per $\$ 1,000$ ) ....... $\$ 22 \cdot 61$ Population 1890 was...........3,400 Population 1896 (estimated). 4,000 \$1,000 yearly Oct. 15
INTEREST on the water and hall bonds is payable in N. Y. City and on the school bonds at the Comptroller's office, Albany.
GENESEO.-This village is in Livingston Countr.
 Aeerued interest on sinking fund not included in above figures.
INTEREST on the sewer bonds is payable in Sehenectady; on the water bonds in New York City.
GLENS FALLS.- $\left\{\begin{array}{l}\text { A. W. THOMPSON. Preident. } \\ \text { H. }\end{array}\right.$
This village is in Warren Countr.

 (Part dne yearly) atter 15 years $58, \mathrm{M} \& 8,820,000 \ldots, 1896$ to 1899 $4 \mathrm{~s}, \mathrm{~J} \mathrm{dJ}, 12,000$. $\left\{\begin{array}{l}1896 \text { to } 1901\end{array}\right.$ $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, 80,600 \ldots\} 1902$ to 1917

 Interest payahle in Glens Falls. Bonded debt Jan, 1896. \$359,000 Total debt Jan. $1896 . \quad 2,13$ Tax valuation, real .... 4,114,983 Tax valnation, person'i $1,523,385$ Total valuatfon........ 5.638,368 Assess. Faluat'z abt, ${ }_{2}$ actual value Total tax (per $\$ 1,000$ ) ...... $\$ 24.00$ Population in 1890 was ...r 9,509

Population in 1895 (est.) ... 12,000

GLOVERSVILLE.- $\left\{\begin{array}{l}0.8 . \text { CUMMINGS, Mayor. } \\ \text { F. H. WILMARTH, Clerk }\end{array}\right.$
Gloversville, which is situated In Fulton County, was Incorporated a clty March 19, 189 ), having theretofore formed part of the town of Jolnstown. On the separation the eity was assigned a portion of Johnstown's debt. (See Johnstown.)


INTEREST on the water bonds issmed in 1885 and 1889 and on 000 school bonds is payable at the Fulton County National Bank of Glovers ville; on all other issues ar the Fourth National Bank, New York.
TOTAL DEBT, ETC.-The oity's total debt on March 1, 1896. was $\$ 306,300$. Water debt (included in total debt) $\$ 192,500$. The city has no sinking fund.
WATER WORKS.-The total recelpts frotù the water works owned by the city for the year ending Fbbruary 1, 1896, were $\$ 31,500$ Net earnings for year ending February 1, 1896, were $\$ 7,200$.
ASSESSED VALUATION, from 30 to 40 per cent of acsual value has been as follows:


State tax rate in 1895 was $\$ 8 \cdot 20$; county tax, $\$ 1 \cdot 80$; dity tax proper $\$ 13 \cdot 00$; average sehool tax, $\$ 8 \cdot 20$; total, $\$ 31 \cdot 20$.
POPULATION, according to State census of 1892, was 14,694. The population in 1890 was 18,845 ; in 1880 it was 7,133 ; in 1870 it was 4,518 . According to local estimate the population in 1895 was 18,500.

## GOUVERNEUR.-Wilitam Neary, Clerk.

This village is in $8 t$. Lawrence County
LOANS- When Due. Equal'd valuation 1895. $\$ 1,562,555$
 $\begin{array}{ll}\text { Triterest is payable in New York. } \\ \text { Total debt Dec., } 1895 . . .{ }^{2} . & \text { Population in } 1890 \text { was........3,500 } \\ \text { Population } 1895 \text { (sch.census).4,500 }\end{array}$

## GRA VESEND.-Gravesend was annexed to the city of

Brooklyn in 1894, but the eity does not assume any obligations in-
curred by the town before annexation.

There are outstanding bonds of this town to the amount of $\$ 218,000$ which are claimed to have been irregularly issued. The debt of un questioned validity and valuation as last reported is as follows: | Total debtlimarch, $1,96, \$ 1,376,315$ | Tax valuation $1893 \ldots . .94,455,110$ |
| :--- | :--- |
| Tax valuation $1894 \ldots . .5,502,275$ | Population in 1890 was.....6,937 |

GREENBURG.-This township is in Westchester County. Total debt (last returns) $\$ 167000 \mid$ Real valuation (about). $\$ 75,000,000$ | Tax valuation $1893 \ldots . .27,000,000$ | $\begin{array}{l}\text { Population in 1892 was.....11.630 } \\ \text { Population in 1890 was.....11,613 }\end{array}$ |
| :--- | :--- |

GREENBUSH.-Rensselaer County.

## LOANS- SEIVEH BONIS. <br> When Due. Total debt (last returns) . $\$ 97,000$

SEIVEAK BONDS.
$\left.\begin{array}{l}\text { 4s, } \\ 48, \\ 4 \& . J . J, \\ 48, \\ 48, \\ 4 ., . J . J, ~ \\ 48,\end{array}\right\} \$ 55,000$


GREENE COUNTY.-Wm. J. Hughes, Treas. County seat is Catskil?

## LOANS-

When Due.

 20,000.Mar. 1, 1899 20,000. Mar. 1, 1900
20,000. Mar. 1, 1901 20,000.Mar. 1, 1901


## HAMDEN.-This town is in Delaware County

LOANS- When Due- $\mid$ Total debt Jan. $29,1895 \ldots . . \$ 85,000$ $3\left\llcorner\mathrm{~L}\right.$ s, Feb. 1, $\$ 10,500 \ldots .1897-1914 \left\lvert\, \begin{array}{l}\text { Equalized Valuation, real.. 490,603 } \\ \text { Equalized valua'n, persnal } 57,536\end{array}\right.$ 3 lgs , Feb. $\$ 600$ due yearly on Feb. 1 ) Tot. equalized valu'n $1893.548,139$ $3\llcorner$ s, May $1, \$ 13,000$.. Feb. 1, 1915 ( $\$ 1,400$ due veariy 0 Mar 1 ) ( Population in 1890 was....... 1,507 INTEREST is payable at the American Exel. Nat. Bank, N. Y. Cits.

HAMMONDSPORT.-Sterben County LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1891 \ldots . . . \$ 554,225 \\ & \text { Real valuation..............250,000 }\end{aligned}\right.$ | 48, M\&N, $\$ 25.000 \ldots$ Nov. 15,1914 | Population in 1890 was......... 934 |
| :---: | :--- |
| Interest payable in New York. | Population in 1880 was...... 755 | Total debt Jan., 1895 ...... $\$ 25,000 \left\lvert\, \begin{aligned} & \text { Population } 189 \pm \text { (estimated). } 1,900\end{aligned}\right.$

HANCOCK. -This town is in Delaware County.
LOANS- When Due. $\left\lvert\, \begin{array}{ll}\text { Total delt (last returns) } \\ \text { Tax valuation, real...... } \\ \text { 1 }\end{array}\right.$ 4s, Mar., 12,000 ... Mar. 1, 1897 Tax valuation, real.......1,240,487 ( $\$ 2,000$ due yearly) to Mar. 1,1902 COMPROMISE RR. Bonis
4s, M. $\mathrm{kS}, \$ 72,000 . . . \quad$ Various. Total valut, person Total valuation 1893 Total tax per $\$ 1,000 \ldots$
Population in Population in 1892 was
Population in 1890 was 4,745
TAX FREE. - The compromise bonds are exempt from taxation.
RAILROAD BONDS.-In $1871 \$ 100,000$ bonds were issued, illegally t was claimed, in aid of the New York \& Oswego Midland Rr. The town resisted payment of interest and in 1887 a compromise was effeeted with the holders in accordance with which the present 4 per cen compromise bonds were issued.
INTEREST on the railroad bonds is payable at the Farmers' Loan \& Trust Company, New York City; on the bridge bonds at the Delaware County Bank, Walton, N. Y.

HEMPSTEAD.-Hempstead is in Queens Country and the townincludes Far Rockaway, Hempstead, Inwood, Lawrence, Rocka way Beach and Seaford villages.

LOANS-
RoID Bonds-
(\$10.00) due July 1896 to 1901 4s, J\&.J. $\$ 120,0 \cdot 10 \ldots$..........19:23
Drawbridge bonds4s, J\&J. $\$ 20,00 \mathrm{n} . . . \mathrm{July}$. '96 to '99 Total delt, (1ast lue yearily.) Stewart fund

Net febt 1894

## 4....

..... 7 $\$ 115,000$
7135,819 Tax valuatiou personal 483,900 Total assessment 1893 Assessment about $15 \%$ act. state \& Co. tax par \$1,010. \$16 40 Pre-ent population about. 30.000 Population in 1892 was....23,991

INTEREST on the road bonds due 1895 to 1901 is parable at the Freeport Bank and on those due in 1923 at the First National Bank of Hempstead; other interest at the oftice of the Town Supervisor,
TOWN PROPERTY. - In addition to the Stewart fund ( $\$ 100,000$ ) derived from the sale of common lands to the late A. T. Stewart, the town owns Lony Beach and some thousands of acres of meadow land.

HERKIMER.-This village is in Herkimer County.

## LOANS- When Due. Water Works-

Electric-Llght Plant-
48. Juue. $\$ 14,000 . . .$.
 3 52s, ..... $30,000 \ldots$...Aug. 1,1903

L28, July 1, \$5̃0,000. June 25, 1908 Total debt Nov. 19.1895. 126.00 Equalized valu'n 1895...2,577,577 Assessm't is $2_{3}$ actual value. Tax rate (per \$1,000)... $\$ 9 \cdot 75$
Population town in 1890 was.4,666
INTEREST on the electric-light bonds is payable in New York City: on the water bonds at the State Capital, Albany, N. Y,

HOOSICK FALLS.-John C. IIaswell, Treas. This village is in Rensselaer County.
LOANS- $\quad$ When Due. Taxvaluation, personal. $\$ 162,600$ 4s, semi-an., \$40.000..July 1, 1896 Total assessment 1895. 2,180.037 (\$2.500 due veariy) to July 1, 1911 Total debt Mar. 1, $1896 \ldots \$ 10,000$ Tax valuation, real. $\ldots . \$ 1,17,437$

INTEREST is payable at the First National Bank of Hoosick Falls

HUDSON. $-\left\{\begin{array}{l}\text { GEORGE H. TATOR, Mayor. } \\ \text { W. S. HALLEABECK, City Cle k. }\end{array}\right.$
The city of Hudson was incorporated in 1785. It is the County seat of Columbia County.
LOANS- CEMETERY BOND- When Due. LOANS- TCHOOLRONS-(COn Then Due.
 $4 \mathrm{4s}, \$ 30,000 \ldots . . .$. Apr. 1 . '98-1901 $4 \mathrm{~s}, 10,000 \ldots . . .$. July $1,1900-12$ FITNDING BOADS-
7 7, $\$ 4,000 \ldots$..... Feh. 10, '97-1904
4s. \$16,500.....Feb. 10,'97-1904
SChool, Fire Departiment and
FUNDING BONDS
7s, \$2,000 \#.........Feb. 1, 1897-'98
7 s , $\$ 2,000 \ldots . . . . \mathrm{Feb}$. 1, 1897-'98
| $31_{28}, 30,000$........Aug. 22, 1896-99
INTEREST is payable in Hudson at the office of the City Treasurer.
TOTAL DEBT, ETC.-The total bonded debt on Jan. 1, 1896, was B313,250; in addition to the bonded debt on Mar. 1, 1895, the city had a floating debt of $\$ 20,000$.
ASSESSED VALUATION in 1894 was $\$ 5,241,440$; total tax (per $\$ 1,000), \$ 23 \cdot 79$. In 1890 the assessed valuation of real estate was $\$ 4,338,740$; of personal property, $\$ 1,303,650$; total, $\$ 5,642,490$; tax rate (per \$1,000), \$20.61
POPULATION.-The population in 1892 was 9.633: in 1890 it was 9,970 ; in 1880 it was 8,670 ; in 1870 it was 8,615 . According to local tigures the population in 1894 was about 10,000.

## ILION.-Herkimer County

LOANS- When Due. Sulyject to call after July 1, 1912


## IRVINGTON.- $\left\{\begin{array}{l}\text { WILLIAM WATKER. Mayor } \\ \text { T. W. CURFIELD, Clerk. }\end{array}\right.$

This village is situated in Westchester Countr.
LOANS- When Due. |Tax valuation, real..... $\$ 2.100,120$

 WATER BoND- - Total tax rate (1, $\$ 1,(000)$. $\$ 25.00$ 4s, M\&N, $\$ 3,000$......Mar. $1,1897 \left\lvert\, \begin{gathered}\text { Assessment ab't 600 } \\ \text { 6 }\end{gathered}\right.$ | Interest payable at rarrytown. | Population in 1890 was..... 2,299 |
| :---: | :--- |
| Total debt Mar. $10,1896 . ~ \$ 44,000$ |  |

## ISLIP SCHOOL DISTRICT NO. 1, SUF-

 FOLK CO.LOANS- When Due.
4s, M\&y, $\$ 30,000$. May 1, 1898-'23 (\$\$.000 due every 5 years.)
nterest payable in N. Y. City

Total debt (last returns). $\$ 30,000$ Tax valuation $1893 \ldots . . .587,160$ Population 1894 (local est.) ..2,290

## ITHACA.- This eity is in Tompkins County.

LOANS- When Due. | Tot. equal'd val'n 1894. \$8,738.487
SEWHR BNNDS-
$4 \mathrm{~s}, \mathrm{~g}, \mathrm{~J} \& J, \$ 150,000$.July 1,'06to'26 , 57500 dine jearls 1,06 to'26 $(\$ 7,500$ dine jearly.) 7s, ...., $\$ 87,772 \ldots . . .1899$ \& 1901 ax rate (per $\$ 1,000$ ) ...... $\$ 16 \cdot 40$ Popnlation in 1892 was. $\quad 3,460$ Population in 1890 was .... 11.079
Population in 1880 was

JAMESTOWN.一\{E. GREEN, Mayor.
Chautauqua County.

| LOANS- <br> When Due. <br> City Hall Bovids- |
| :---: |
| s, M\&N, \$65,000 ...May15, 1925 |
| Electric Light Bond |
| $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 30.000 . \ldots . . J$ June 1, 1901 |
| $4 \mathrm{~s}, \mathrm{~J}$ \& D. 32,000 .... Dec. 1, 1903 |
| Fire Dfpartment Bonds |
| s, J\&D, \$7,000 ....... Dec. 1, 1903 |
| Paving Fund- |
| 4s, A\&O, \$13,000 .... Oct. 1, 1905 |
| 4s. A\&O, 18,000.....Apr. 1, 1909 |
| Paving Certificate Fund- |
| 5s, A\&O, \$58,000.Apr. 1, '96-1900 |
| (\$10,000 dne'96, then \$12,000 y'ly.) |
| 5s, AdO, \$26,500.Oct. ${ }^{\text {,'9 }} 96$ to 1900 |
| (\$5,300 5early.) |

SEWER BONDS-
$3^{1}{ }^{1} \mathrm{~S}, \mathrm{M} \mathrm{\& S}, \$ 50,000 \ldots$ Mar. 1,1923
$48, \mathrm{~J} \& \mathrm{D}, \$ 111,000 \ldots$. Dec. 1,1923 4s, J\&D, \$111,000.... Dec. 1, 1923 4s, J\&D, $\$ 80,000 \ldots . . J u n e ~ 1,1915$ Bonded debt Jan. 1, $96 . . \$ 410,500$ Floatiug debt............. 12,500 Total debt Jan. 1, 1896.. 423,000 Tax valuation, real.......4, 622,517 Tax valuation, personal. $5,507,100$ Total valuation $1895 . \ldots 5,129,617$ Assessment about $1_{3}$ actual value. Total tax per $\$ 1,000$... Total tax per $\$ 1,000 \ldots . . . .841 \cdot 23$
Population (localauthority).22.000
Population in 1892 was....18,6:27 Population in 1892 was....18,6.187
Population in 1890 was.....16.03 Population in 1880 was...
Payment of the school bonds is provided for by sinking fund.
INTEREST on the Fire Department bonds, on the paving bouds due 1909 and on the $\$ 58,000$ paving certiticates is payable at the Chase Na tional Bank; on all other loans at the Treasurer's office in Jamestown.

## J O H NS TOW N.-David II. Van Hensen, Supervisor.

This is a town in Fulton County. The city of Gloversville was formed out of a portion of its domain in 1890 and the city of Johns town was subsequently formed. A part of the town debt described below was assigned to each city.

| When Due. | Tax valuation, real..... $\$ 3,022,743$ |
| :---: | :---: |
| FONDA JOHNS. \& Glovers. RR. | Tax valuation, personal 313,126 |
| ..... \$53.000...Feb. 1, 1897 | Total valuation 1894... 2, 335,869 |
| Refunding Bonds- | Assessment about $1_{4}$ actual value. |
| $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 13,000 . . . . . . .1897-1902$ | Total tax (per \$1.000) ....... \$16.00 |
| (\$2,000 due yearly on Feb. 1.) | Population in 1892 was..... 11,132 |
| 8, F\&A, \$11,000........ 1897-1907 | Population in 1890 was..... 10,959 |
| (\$1,000 due yearly on Feb. 1.) | Population in 1880 was..... 16.626 |
| 4s, F\&A, \$10,000....Feb. 1, 1901 | Population in 1894 (est.)....13,000 |
| Bonds are tax exempt. |  |
| TOTAL DEBT. - The town's to | debt on March, 1896,was \$87.000. |
| This debt is divided between the e and the town of John-town. | ies of Gloversville and Johnstown |
| NTEREST on the bonds due | 6 is payable in Gloversville : on |
| funding bonds due in 1901 | those due from 1896 to 1907 in |
|  |  | Johustown.

KINGS CO.-Kings County and the eity of Brooklyn were consolidated on Jan. 1, 1896, but the eity does not assume the cour ty debt existing before that date, which is as follows [Se, V. 62, p. 49.] LOANS- When Due. LOANS- Then Dive. 45, M\&N, $\$ 10,000 \ldots$ May 1, 1906 HaLL OF RECORDS-. May 1, 1896

## $4 \mathrm{~s}, \mathrm{MdN}, 10,000$.

4

LANSINGBURG.-Jas. McQuide, Tax Recur. Lansingburg is in Rensselaer County.


INTEREST on the water bonds due Oct. 1, 1910, is payable at the bank of D. Powers \& Sons, Lansingburg; on the sewer bonds, at the Treasurer's office, and on all other bonds at the National Bank of Commerce in New York City.
TOTAL DEBT.-The total bonded debt on Mareh 10,1896 was $\$ 281,333$, including water debt of $\$ 215,000$; floating debt, $\$ 9,000$; total debt, $\$ 290,333$.
ASSESSED VALUATION in $1896 \$ 6,000,000$; village tax rate (per $\$ 1,000$ ) $\$ 9 \cdot 47$. In 1894 real estate was $\$ 5,594,150$; personal property, $\$ 551,167$; total $\$ 6,145,317$. In 1880 total assessed valuation was $\$ 1,700,025$. The assessment is about 80 per cent of actual value
POPULATION.-The population in 1892 was 11,048 ; in 1890 it was 10,550 ; in 1880 it was 7,432 ; in 1895 it was (estimated) 11,500.

Lansingburg Union Free School Dist. No. 1.W. J. Shelliday, Treasurer Board of Education.



Liberty.-Chas. S. Garritt, Village Clerk.
This town is in Sullivan County.
N. LOANS- Mm . RR. When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation............. } \$ 597,000 \\ & \text { Tax valuation persnali. } \\ & 28,000\end{aligned}\right.$ N. , , $\$ 108,000$ RR-

- 85,000 yearly after 1908 . Bonded debt Jan, 15, '96.8108,000 Sluking fund................ 105,500
Net deht.............. Population in 1892 was.......3,471

TAX FREE.-All of the bonds issued by this town are exempt from taxation.
INTEREST is payable at the Bank of New York.

## LITTLE FAILS.- $\begin{aligned} & \text { OHARLES KING, Mayor } \\ & \text { H. W. WARREN, Clerk. }\end{aligned}$

Situated in Herkimer County.
LOANS- When Due. Water debt additional. $\$ 305.000$ FLOATING DEBT- Wen Due. Tax valuation, real..... 1,171,524 4s. July, \$3,000 ................. 1896 Funirng BoxDs $1893-96$ to 1902 ( $\% 1.000$ due yearly. School district 4s....... $\$ 20,000$ Schonded debt Jan., 1896.. $\quad 16,000$
Ron. Floating debt ............... $\quad 15,000$ Thx raluation, personal
Total valuation $1895 . .232,200$
$1,403,724$ Assessm't is 10 p.e, actual valne. City\& sch.tax rate(pr. $\$ 1,000$ ) $\& 5 \cdot 01$ Population in 1892 was...... 8,181 Population in 1890 was.......8.8,783 Population in 1895 (est.)....11,000 Total aebt 31,000

## LOCKPORT.- $\left\{\begin{array}{l}J A M E S ~ A T W A T E R, ~ M a y o r . ~ \\ \text { J. C. HAREINGTON, Treasure }\end{array}\right.$

This city is situated in Niagara County.
LOANS- When Due. Interest payable at City Treasury. Railroan Boyns- Bonded debt Jan. 1, 1896. 8222,500
 ( $110,0(0$ due y'rly) to Jan. 1, 1901 3205, Md-N \$09, 333 Noy, 1, 1890 ( 82,66667 yearly) to Nov. 1,1996 UNION SCHOOL BONDS-
$31 \mathrm{gs}, \mathrm{M} \& \mathrm{~N}, \$ 120,000$...Nov.
( $\$ 10,000$ due $y^{\prime}$ rly) to Nov. 1, 1913

 Tax valuation, real......6, 660,954
Tax valuation, peraonai. 395,076 Total valuation $1895 . . .6,656,030$ State and Co.tax (per $\$ 1,000$ ). $\$ 7 \cdot 37$ City tax (per $\$ 1,000$ )..........16. 16.32 Popplation in 1892 was....16,088 Population 1890 was. ....... 16,038
Population 1880 was Population 1880 was......... 13, 1322 \$3,875 dne yearly.

In addition to the above the city has a debt of $\$ 236,000$ for local improvements, which is payable by special assessment. The sinkIng fund has been increased during the year by the sale of $\$ 100,000$ of Lockport \& Buffalo RR. stock owned by the city. The city also owns $\$ 10,000$ worth of stock of the Lockport Hydraulie Co.

LONGISIANDCITY. $-\left\{\begin{array}{l}\text { P. J. GLEASON, Mayor. } \\ \text { LUOIEN KNAPP, Treas }\end{array}\right.$
This city is in Queens County.


(r) The 7 per cent survey and map bonds are registered and all held by savings banks. All other issues are coupon bonds.
(*) The principal and interest of the revenue bonds are payable from the outstanding taxes and water rents
PAR VALUE. - Bonds are in $\$ 1,000$ and $\$ 500$ pieces
INTEREST is payable at the Queens County Bank of Lonv Island City
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Long Island City's total bonded debt and the sinking fund held by the city against the same on each of the dates indicated.

Sinking fund, etc..

## ter debt (included alove).

\$3,191,500
$\$ 373,500$
$\$ 2,301,205$
$\$ 360,000$
The sinking fund receives yearly no stated amount, hut whatever money is received by the Treasurer and not otherwise appropriated.
WATER WORKS. - The water works owned by the city are self-sustaining.
ASSESSED VALUATION.-The city's assessed valuation and tax rate have been as follows:

| Years- | Real Estate. | Personal Property. | Tolal Assessed Rate of Trrx Valuatioñ. per $\$ 1.000$. |  |
| :---: | :---: | :---: | :---: | :---: |
| 1894 |  |  | \$16.717.677 |  |
| 1893 | \$15,373,722 | \$188,900 | 16,034,892 | \$36.00 |
| 1891 | 15,330,362 | 194,900 | 15,525,262 | \% |
| 1890. | 9,856,187 | 200.400 | 10,056,587 | $5 \cdot 30$ |
| 1880. | 7,201,087 | 100,500 | 7,301,587 |  |

POPULATION.-In 1890 population was 30,506; in 1880 it was 17,129. State census 1892, 35,745. The population in 1895, according to local estimate, was 40,000 .

## MAMAKATING.-Mercien Skinner, Super visor.

This town is in Sullivan County.
LOANS- When Dute.
48, J\&J, $\$ 18.000$..... 1897 to 1899 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ \$ 28.000$ July 1, 1900-03
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 24,000$..July 1 , 1904-06
4s, J\&J., \$9,000 due yearls.)
Refuvinge RR. Bonds-(Con;)
4 s , J\&J $\$ 40.000$ ( 10.000 due yeariv.) Total debt Mar. 1. 1896. $\$ 137.000$
Tax valuatiou 1895 ..... 83610 Tax valuatiou 1895 ..... 836,710 Assessment abt.80 p.c. of ful valine
Total tax (per $\$ 1,000$ )' $95 \quad \$ 27 \cdot 35$ Total tax (per $\$ 1,000$ ) '95 $\quad \$ 27.35$
Population in 1892 was......3,504 Population in 1892 was.......3,504
Population in 1890 was.....401
Population in 1880 was

MA YVILLE $-\left\{\begin{array}{l}\text { GEORGE R, DEAN, Mayor. } \\ \text { FRANK BURNS, Treasurer }\end{array}\right.$
This village is in Chautauqua County.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1895 . . . . \$ \$ 00,00 \\ & \text { State }\end{aligned}\right.$ 48, M\&N. $\$ 19,000 \ldots . . . . .1912$ Atate \& sch. tax (per $\$ 1,000$ ) $\$ 2$ s. 0 Interest is payalle in New York. Popplation in 1890 was.......1.164 Total debt in $1896 \ldots \ldots . . \$ 19,000$ Population in 1895 (est.).........1,200
MECH ANICV ILLE.-This village is in Saratoga Co,
 INTEREST is paid at the Hanover National Bank, New York City.

## MIDDLETOWN.-\{ $\begin{aligned} & \text { W. K. STANSBURY, Mayor. }\end{aligned}$

Middletown is in Orange County. Bonds issued jointly by this eity and the town of Wallkill are included in the following statement.




INTEREST on water $31_{2}$ due July 1,1918 , is paid at city treasury.
TOTAL DEBT, ETc.-The total bonded debt on Jan. 1, 1896, including bonds issued jointly with town of Walkill, was $\$ 280,50$ !. Sinking cund payments are made annually towards retirement of sewer bonds.
ASSESSED VALUATION,-In 1895 the assessed valuation of real
estate, about $1_{3}$ of actual value, was $\$ 2,714,200$; of personal properts $\$ 286,750$; total, $\$ 3,000,950$; total tax rate (per $\$ 1,000$ ), $\$ 36 \cdot 0$.
POPULATION.-The population in 1892 was 11,612; in 1890 it was 11,977 ; in 1880 it was 8.494 . In 1895 (estimated) $15,000$.

## MONROE CO.-J. B. Hamilton, Treas. <br> County seat is Rochester.

LOANS- When Due.
Tax valuation, real $\quad \$ 31,772.663$ 312s, F 8 B $\$ 50,000$ Feb 15, 1899
 3s. F\&AA. 50,000..Feb. 15, 1898
$3^{12 s}$, F\&A, $\$ 800,000$.....1904-1919
(\$50,000 due yearly on Feb. 1.) Tax valuat'n,pers'ual. $7,610,746$ Total valuation 1895. 242,383.409 Assessment about $1-5$ actudl value. Populatiou in 1892 was ... 200,0:6 Population 1890 was......189,586 Population 1880 was.......144,903 Total debt Mar. 1, 96 . $\$ 975,000$
INTEREST and prineipal are payable at the American Exchange National Bank, New York City.

MOUNT VERNON.-Mount Vernon is in Westchester County. The city leceived its charter on March 22. 1892.
LOANS- Rate. Interest. $\rightarrow$ Then Priencipat.- Thentandro


 $\begin{array}{cccc}\text { Highway bonds......... } & 4 \\ \text { do do } & \text { 1895. } & 5\end{array}$

School Dist. bonds, 1893. 4 Sewerage loan bonds ...

| do | do | e... |
| :---: | :---: | :---: |
| do | do | $\ldots$ |
| do | do | $\ldots$ |
| do | do | certiticates... |
| do | cillage |  |
| do | vil... |  | Highway bondlage tax reliep honds. do do

do do a $\$ 1,000$ each.
1895.
1895
1895.5
15 M \& $S\{\$ 10,000$ due yearly. $\} \quad 100,000$ F \& A $\left\{\begin{array}{c}\text { Feb. } 1, \text { ' } 32 \text { to ' } 36 \\ \left\{10,000 \text { due } \mathrm{y}^{\prime} 1 \mathrm{y}\right.\end{array}\right.$
1896 to 1913 J \& D $\begin{array}{lr}\$ 2,000 \text { due y'rly. } & 37,000 \\ \$ 10,000 \text { vearly. } & \text { a80,000 }\end{array}$
 a 15,009 $\begin{array}{r}25,000 \\ \mathbf{a} 15,000 \\ \hline 16500\end{array}$ 26,500
13,205
140,000 1110,000
48,000 48,000
10,000
50,000

INTEREST is payable at National Citizens' Bank, New York City.
TOTAL DEBT, ETC.-The city's total delt ou Feb. 20, 1895, was $\$ 813,658$; sinking fund, $\$ 31,505$; net debt, $\$ 782,153$
ASSESSED VALUATION in 1894 was $\$ 14,518,360$; total tax (per $\$ 1,000$ ), $\$ 20 \cdot 14$.
POPULATION.-The population in 1890 was 10,677 ; in 1880 it was
4,586. The population in 1895 (estim ted) was 20,000 .
NEW BURGH.-\{ $\begin{aligned} & \text { BENJ. } \\ & \text { JANES N. ODELL, Mavor. }\end{aligned}$
This city is the county seat of Orange County. The interest on the water bonds is met by water rents. The Chambers Creek hridge bonds were issued jointly by the city of Newburg and town of New Windsor, to be paid in proportion to the taxable property of each.


- Includes New Windsor's share, which is about one-eighth.

TOTAL DEBT, ETC.-The total bonded debt on Jan. 15, 1896, was $\$ 751,2 \overline{3}$; floatiug deht, $\$ 10,000$; total debt, $\$ 761,253$. The total water debt, included in the above, was $\$ 463,000$.
WATER WORKS.-In year 1894 water rents collected amounted to $\$ 38,975 \cdot 07$.
ASSESSED VALUATION in 1895 was $\$ 10,164,605$. Property is assessed at about one-third of actual value.
POPULATION.-The population in 1894 was 24,536 ; in 1890 it was 23,263; in 1880 it was 18,049; in 1870 it was 17,014; in 1895 (estimated), 25,000.

## NEW ROCHELLE．－Henry S．Clark，Pres．

 is vilage is in Westchester county． LOANS－
## NAME AND PURPOSE．

 Road bonds． ahout 11,000 ． $7 \mathrm{~s}, \mathrm{Mr.48}$ ，$\$ 60,000$. 68,$5 \mathrm{~s}, \mathrm{Mks}$,
Mks,
$175,000$.
4s，M\＆8，135，000． indebtednes．
 NAME ANO PURPOSE．
－Interest．－


INTEREST is payable at New Rochelle and New York
TOTAL DEBT，－The total debt of the village on January 1， 1896 ， was $\$ 315,000$ ；sinking fund，$\$ 6,000$ ；net debt，$\$ 309,000$ ．
ASSESSED VALUATION for 1893 is $\$ 3,564,210$ ；total tax（per $\$ 1,000) \$ 50 \cdot 48$ ．Property is assessed at 25 per cent of its actual value．
POPULATION．－The population in 1892 was 9,990 ；in 1890 it was 8,318 ；in 1880 it was 5,276 ；in 1870 it was 3,915 ．Population in 1896

NEWTOWN．－Newtown is in Queens Countr．

LOANS－Then Due． $\begin{aligned} & \text { Total debt（last returns）} \\ & \text { Total valuation } 1893 \\ & \$ 390,000 \\ & 5,757.020\end{aligned}$
$\square$
$\square$ Total valuation 1893．．． $5,757,020$ Assessment about $1_{3}$ aetual value． Total tax（per $\$ 1,000$ ） Population in 1892 was．
Population in 1890 was． Population in 1890 was．
Population in 1880 was．

NEW UTRECHT．－New Utreeht was annexed to the ofty of Brooklyn in 1894，but the efty does not assume the old town

Total dedt March $1,96 \ldots 8989,814 \mid$ Population in 1892 was．．．．．．．9，129 Population in $1 \times 90$ was．．．．．．8，854
Population in 1880 was $\ldots . .4,742$

NEW YORK CITY．$\left\{\begin{array}{l}\text { WHLLAM L．STRONG，Mayor．}\end{array}\right.$ The consolldation of New York Clty and New York County took place a the year 1873 and the city then assumed the county debt．In the flowine statement loans wholy in the sinking fund are distingushed by s．f．preflxed to the amount outstanding．Loans exempt from taxa－ thon have a paragraph mark（f）added to the title of the loan．The
etters $\mathbf{a}, \mathbf{b}, \mathbf{c}$ ，d and e prefled to the amount outatanding refer to the securlty which the loans have by reason of sinking funds，as fully explalned in the foot notes to the table．

Brfdge Bonds and Conasolidated 8 tock
East Rtver Bridge 1895.3
Harletu R．Br．（consol

\footnotetext{

10
$d o$
$d o$
$d o$
$d o$

Ci
${ }^{\text {City }}$


Cryty Parks Improvement Fund stock－ 1895
C
$\begin{aligned} \text { do } & 1872-73 . . \\ \text { do } & 1873 \\ \text { do } & 1871\end{aligned}$


6 J \＆J Jan．1，1902 fund 862,000
 do $1875-76 \ldots \ldots . .66$ M，\＆N July $1,1904 \quad 225.000$ do 1877－80．．．．．．．．．． 5 M \＆ N July $1,1904 \mathrm{~s}, \mathrm{f}, 336,000$


 do＂D．＂．．．．．．．．．．．．．．．．．．．．．Snbject to call on and after July 1，1896．

do of this $\$ 41,500$ is in sinking fund．
Park imp．f＇d stock．．．
improvement stoci
improvement stook
do
do
$\begin{aligned} & \text { l．stoek，} 5 . \\ & \text { do } \\ & \text { do }\end{aligned}$ M \＆N Nov．1， 1896
Dee．23， 1901
200.000

200,000 $\begin{array}{lr}\text { Sept．3，} 1902 & 465,000 \\ \text { July 1，} 1903 & 446,000\end{array}$ Dec，23， 1901 638，000


$$
\text { ao Yo. } 2 \text {, gold. }
$$

$$
\begin{aligned}
& \text { Or this } \$ 169,000 \text { is in } \\
& 5 \mathrm{M} \& \mathrm{~N} \\
& \text { Subject to call on ano }
\end{aligned}
$$

$$
\begin{aligned}
& \text { do gold, } \\
& \text { Depress. tracks. } \\
& \text { Impt. Castle Garden.... }
\end{aligned}
$$

# Te． 



Outstand＇g．
 ack： k：$\frac{\mathrm{N}}{\mathrm{N}}$


c1，150，000 Nov． 1.1907 e 1，
d $\$ 900,000$ is हax frue．
Nov， 1,1908 el，
i $\$ 850,000$ is tax free． s．r． 16,650
s．r． 89,508

$\begin{array}{ccc}\text { do do } & 1895 \\ \text { do do } \\ \text { dannevoort } & \\ \text { Market }\end{array}$ do do $1895 \quad 3$
Ganhevoort Market．．．．．．
Gradiag 23d \＆24tli Wds
Metropolitan Misen

## M M M <br>  <br> do and do 1895

> 品名：
 e $\mathrm{N}, \mathrm{f}, \mathrm{BO}, 078$ e $N+r, 17.175$
es $\mathrm{f}, 30,000$
P



POPULATION.-Estimated by Health Department, January 4 was $1,515,501$. In 1892 the population was $1,801,739$; in 1890 it NIAGARA FALLS.- \{0. W. OUTLER, Mayor.
This eity is in Niagara County. All bonds are tax exempt
LOANS- When Dre. |Tax valuation, real..... $\$ 9,327,672$

| SEWER, WATER \& BRIDGE BDE.- | Tax valuation, personal $1,097,500$ |
| :---: | :---: |
| Total valuation 1895 |  |


 Total debt Jan. 1, 1896..8998,000
hater debt (incladed).... 207,000 City las no sinking fund. $\quad$ Population in 1880 was. Population iu 1880 was..... $3,3,320$
Local census 1893...........18,000

NO. TONA W ANDA. $-\left\{\begin{array}{l}\text { J. S. THOMPSON, Mayor. } \\ H, \text { U. BERGER, Treasurer. }\end{array}\right.$ This village is in Niagara County.
LOANS When Due.
PG, J, PD, $839,600 \ldots . .1896$ to 1903 -53, Mis $5 \mathrm{P}, \$ 16,000$....sept: 1,1890 Part yearly atter 1896.
SEWE, $1 \mathrm{kE}, \$ 60,000$.
( $\$ 5,000$ due yeariy.). Nov. 15,1907 4s, JikJ, $\$ 101,000 . . . J a n .1,1900$ ( $\$ 3,000$ due yearly.)
INTEREST os the sewer bonds and paving 6s is payable at the Chase Nat'l Bank; on the pavigg 5s at the Bank of Amerlea, N. Y. City.

NOR WICH. - The town of Norwich is in Chenango County. ROANS- Whes Due. $\left\lvert\, \begin{aligned} & \text { Total debt last returns). } \$ 80,000 \\ & \text { Equald valuation, real }\end{aligned}\right.$

Tows Bosus
$45, J \& J, 56,000 \ldots \ldots \ldots . . . . . . . . . . . . . . .1896$ Int. pald at Nat. Bank of Norwieh.

Water Rosds.
Bonded debt Jan. 1, $96 . ~ \$ 161.000$
Floatig det
Floating debt............. 9161,000 Net debt...
Water debt, adalitional. $\quad$ 275.000
Tax valuation 1895 ...... 533,924 Tax valuation 1803 ....... $4,533,924$

Assessment about 12 actual valine. Village tax (per $\$ 1,000$ )..... $\$ 18-20$ | Population 111890 was |
| :--- |
| Population |

Population in 1880 was.....1492
Poppulation 1895 (estlanated).6,000 1896 Equald valuation, real. $2,2,46,311$ OSW EGO.-Oswego, in the town of Oswego, is in Oswego Co. LOANS- When Due. $78, J \& J, \$ 60,000$. Raileoad bosds$312 \mathrm{~s}, \mathrm{~A} \& 0 . * 36,000$ (\$10 000 …..1896-1898 INTEREST is payable at the American Exchange National Bank of New York.
TOTAL DEBT, ETC. -The total bonded debt at the date of our last returns was $\$ 889,000$. The interest and principal of railroad bonds when due are met by the tax levy of Oswego County
EQUALIZED VALUATION in 1893 of real estate was $\$ 7,822,963$; of personal property, $\$ 691,900$; total, $\$ 8,514,863$; tax rate (per $\$ 1,000$ ) $\$ 11 \cdot 2219$. Real estate is assessed "very near its actual value,"
POPULATION-The population in 1892 was 21,996 ; in 1890 was 21,842 ; in 1880 it was 21,117; in 1870 it was 20,910.

OSWEGOCOUNTY.-Thomas Moore, Treas. County seats are Oswego and Pulaski.
LOANS- When Due. Total debt Mar. 1,1896. $\$ 140,000$
 (s4,000 die yearly on Meh. 1). F2gs, Miks, $\$ 100,000$.... 1896-1905 1896-1905 Total tax (per \$1,000)..
( 810,000 due yearly). $\quad$ Population in 1890 was.....71, 783
INTEREST on the funding bonds is payable at the Citizens' Savings Bank, New York City.
OVID.-This town is in Seneea County.

| LOANS- | When Due. |
| :--- | :--- |
| PESN. \& Sod valuation, real..... $\$ 1,294,000$ |  |
| Tax valuation, personal |  | $7 \mathrm{~s}, \mathrm{M}$ \& $8, \$ 60,000$...Aug. 311901 Total valuation $1894 \ldots 1.454,000$ Interest is payable in N. Y. City.

Total delet Feb, 1,1895 Assessment same as actual value. $\$ 60,000$
Total tax (per $\$ 1,000$ ) Total debt Feb, 1, 1895... $\$ 60,000$ $\begin{array}{cc}\text { sinking fand.... } 1895 . . . . . & 14,760 \\ \text { Net debt Feb. } 1,240\end{array}$ Cotal tax (per \$1,000)
Population in 1890 was .......2,291 population 1894 (est.) ....... 3, 3,725 TAX FREE.-All bonds are exempt from town taxes.

PEEKSKILL.-Robert S. Allen, Treasurer.
This village is in Westehester County:

| LOANS Water Bosds - | Sinking fund. |
| :---: | :---: |
| \$150,000 .......... 1904 | Net debt Feb. 1, 1895..... 194,000 |
| 3708, J\&J, 40,000.... July 1, 1922 | Tax valuation 1894 .....2,861.950 |
| 3 Les, ....... \$2,000 ... 3500 yearly | Total tax (per \$1,000) ... \$22.50 |
| Bond debt Feb. 1, 1895..\$192,000 | Population in 1895 (est.) 12.000 |
| Floating debt............. 24,000 | Population in 1890 was |

PLATTSBURG.- Clinton Counts.
LOANS- When Due. WATER BuSDC-(Con.)48, ..... \$9,000....... 1896 to 1905 8chool (Part yearly.)
4s, A\&0. 83,000 ....Oct. 1, 1899
subject to call at any time.
Water Bonds- $\quad$ 4s, J\&J, 30,000 ....July 1, 1898
58, J\&J, $\$ 15,000 \ldots \ldots$ July $1,1894 \mid 48$, JkJ, $37,000 \ldots$. July 1,1899
§ Exempt from taxation.
INTEREST on scheol bonds at the offlee of the Manhattan Company, N. Y. Clty.

TOTAL DEBT, ETC.-The total bonded debt (last retarns) was $\$ 205,000$, of which $\$ 192,000$ was water debt. The village owns its water works, the revenue from which amounts to about $\$ 18,000$ yearly. EQUALIZED VALUATION in 1893 of real estate was $\$ 1,675,720$; of personal property, $\$ 242,450$; total, $\$ 1,918,170$; tax rate (per $\$ 1,000$ ), $\$ 21 \cdot 00$.
POPULATION-The population in 1892 was 10,022; in 1890 it was 7,010 ; in 1880 it was 3,245 ; in 1870 it was $5,139$.

## PLYMOUTH.-This town is in Chenango County.

LOANS- When Due. Total valuation 1895..... $\$ 400,025$ $48, J \& J J, \$ 44,000$......Jsn. 1,1897 Assessment same as actual value. (Part due yearly) to Jan, 1, 1911 Population li 1892 was. . Total debt Jan. 1, 1895.... $\$ 17,000 \left\lvert\, \begin{array}{ll}\text { Population in in } 1890 \text { was.......1,156 } \\ \text { Population in } 1880 \text { was......1,302 } \\ \text { Po }\end{array}\right.$
OPTIONAL.-All of the above bonds are subject to call before maturits.
INTEREST is payable at the Chenango Nat. Bank, Norwich, N. Y.
PORT JERVIS.- $\left\{\begin{array}{l}\text { JOHN B. OARLEY, President. } \\ \text { E, A. BROWN, Village Clerk. }\end{array}\right.$
PORT JERVIS.- \{E, A. BROWN, Village Clerk.
Port Jervis is in Orange County.
LOANS- When Due.
8EWER BOND8-
4s. F\&A, $\$ 50,000$.... Tax yaluation, personai ${ }^{1,897,940}$ 4. F\&A, ${ }^{\text {4. }}$ Interest payable at National Bank, Asessment about $2_{3}$ actual value. Total dellet

POTSDAM. - Thls village is in the town of same name in St.
Lawrence County.
 4s. F\&A, $\$ 25,000 . . .$. .Aug. 1,1906
INTEREST on the water bonds is payable at the United States Bank New York Clty; on the others in Potsdam.

POUGHKEEPSIE．－$\left\{\begin{array}{l}\text { CHARLESN．ARNOLD，Mayor } \\ \text { E．R．BOGARDUS，Chamberl＇n．}\end{array}\right.$ This city is the county seat of Dutchess County．
 NAME AND PURPOSE．
Water bonds．
Falkill Imp＇t bonds
Deficiencies．
Railroad bonds
do
Sewer bo
do
do
do
do
do
do
do
do

do
（other sew
High seh
Bounties
do
do
do
do
do
do
do
do
do
Asylum
Bridge bonds
INTEREST is payable at Fallkill National Bank，Poughkeepsie
TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined statement shows Poughkeepsie＇s total municipal debt，the sinking fund held by the city against the same，and the water debt，on January 1， 1896 ：
Total funded debt（including water debt）
Sinking funds．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．
 $\qquad$ $\$ 1,735,000$
$\qquad$ $\$ 1,731,000$ Floating debt．

## CITY PROPERTY

 $\$ 200,000$ ．ASSESSED VALUATION．－The city＇s assessed valuation and tax rate have been as follows，real estate being assessed at about two－ thirds of cash value：

|  |  | Personal | Iotal A ssessea | of |
| :---: | :---: | :---: | :---: | :---: |
| Years－ | Real Estate． | Property． | Valuation． | \＄1，00 |
| 1895 | 10，799，170 | \＄1，890，050 | \＄12，689，050 | \＄25．10 |
| 189 | 10，358，585 | 2，271，0．0 | 12，629，635 | \％3．90 |
| 189 | 10，556，320 | 2，379．850， | 12，436，170 | 23.44 |
| 1890 | 9，718，890 | 3，813，850 | 13，532，740 | 23.44 |

POPULATION．－In 1892 population was 23,196 ；in 1890 it was 22,206 ；in 1880 it was 20,207 ；in 1870 it was 20.080 ．

QUEENS CO．－County seat is Long Island City．
LOANS－Then Due．TTax valuation，real．．．$\$ 53,008,440$ Flushing Highwar－ 1902 Tax valuation，pers＇l．．2，459，950 4s，semi－an．，$\$ 45,000$（gold） 1902 Total valuation，last re GOLD BONDS ，semi－an．$\$ 110,000$ ．
4 s, semi－an．，$\$ 110,000$ ．
Population in 1892 was．．．141，807 g．Jaj，\＄400，00．．．．May 1， 1922 Population in 1880 was．．． 90,574
4s，J\＆J，$\$ 150,000$ ．．．．．．．．．．．．． 1898
（ $\$ 15,000$ due yeariy）to 1907
RENSSELAER CO．－G．H．Morrison，Treas．

County seat is Troy．
COURT－HOU
Court－House Bonds（reg．）－ 312s，A\＆O，\＄90，000．．．．．．1896－1910 $(\$ 6,000$ due yearly on April 1．）
$3^{1} 25$, A \＆$, \$ 120,000 \ldots . .19111931$ （ $\$ 6,00$ ，due yearly on April 1．） （ $\$ 7,000$ due Jearly．）
HoUsE OF INDUSTRY BoNDS－
$4 \mathrm{~s}, \mathrm{~F} \mathrm{\&}$ A，$\$ 40,000 \ldots .$. Feb．1， 1902 $4 \mathrm{~s}, \mathrm{~F} \& A, \$ 40,000 \ldots .$. Feb．
4s，F\＆A，$\$ 38,000 \ldots .$. Feb．1， 1897

| $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}$, | $33,000 \ldots .$. Feb．1， 1898 |
| :--- | :--- |
| $4 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}$ | $22,000 \ldots .$. Feb．1， |
| $\mathrm{s}, \mathrm{F} \& \mathrm{~A}$, | $35,000 \ldots .$. Feb．1， |

WAR Bonds（renewal）－
4s，F\＆A，$\$ 9,000$ WAR BONDS（renewal）－
4 s ，F\＆A，$\$ 9,000 \ldots$. Feb． 1,1902
$4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}$,
$4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}$,
$7,000 \ldots \ldots$. Feb．1， 1903
Feb．1， 1904
 4 s, FはA， $30,000 . . .$. Feb．$^{\text {Feb }} 1,1904$ 48, F\＆A， $30,000 \ldots .$. Feb．1， 1906
48, F\＆A， $20,000 \ldots .$. Feb．1， 1907 4s，F\＆A， $27,000 \ldots .$. ．．．Feb．1， 1908 Bonded debt Apr．1，1896．\＄650，000 County has no floating debt． Tax valuation，real．．$\$ 71,612,170$ Tax valuation，pers＇l Total valuatiou， 1895. Population in 1892 was．
Population in 1890 was. Population in 1880 was．．．124，511 Population in 1880 was．．．115，328
INTEREST on the court－house bonds is payable at the otfice of the County Treasurer；on all other bonds at National State Bank，Troy， N．Y．

## RICEFIEID SPRINGS．－Richfield Springs is in Otsego County

 （\＄1，000 yearly．）
 Total debt Mar．1，1896 ．．\＄77，500 Tax valuation，real．．．．．．．$\quad 752,925$ Tax valuation，personal．． 80,050 Total valuation，1895．．．．832，975 Assessment about ${ }_{2}$ actual value． Potal tax rate（per $\$ 1,000$ ）．$\$ 25 \cdot 60$ opulation in 1890 was．．．．．．2．192
${ }^{\text {I }}$ INTEREST on the bonds is payable at the First National Bank of Richfleld springs．
TAX EXEMPT－The water bonds of 1894 are exempt from taxa

## RICHMOND CO．－F．C．Vitt，Clerk Board of

 Supervisors．County seat is Richmond

LOANS－
BUNDS FOR ROAI＇s， 5128, F\＆A $\$ 55000$ ，\＆C．－ 418，F\＆A， $955.000 . A n g .1,1899$ $41_{28,}$ A\＆O，139．400．Apr．30， 1899 $4^{1}$ ss，J\＆J，99，000．July 31， 1900 $\begin{array}{lll}4 \mathrm{~s}, ~ A d O, & 57,000 \text { ．Apr．} 30.1898 \\ 31_{2} s, ~ A d O & 40,000 \text { ．Apr．} & 1,1902\end{array}$
$\qquad$
$\qquad$ 40，000．Apr．
50,000 Ang． 50，000．Ang．1，1904
63，000．July 31,390 a
50,000 Ang 50,000 ．Ang． 1,1906 40．000．Aus．1，1908 58，000．Jan．31， 1901 50,000 ．Ang．
58,000 Ang． F\＆A，58，000．Ang． $4 \mathrm{~s}, \mathrm{~g} . \mathrm{J} \& \mathrm{D}, \$ 95,000 \ldots . . . . . .$.

LOANS－When Due．
ROAD BONDS 1890－1892－1894－5－ 5s，g．，J\＆D，$\$ 90,000$ $31_{2 s}$, F\＆A， 100,000

When Dice． $\begin{array}{ll}31_{2 s}, & \text { F\＆A，} \\ 42_{2} s, F \& A, & 100,000 \\ 150,000\end{array}$ .1919

 48，g．，$\$ 35,000$, g．．．．．．．．June， 1920 4s，g．，\＄100．000，g．．．．．．．Aug．， 1920 Tax valuation．1， 1896 \＄1，374，405 $\begin{array}{ll}\text { Tax valuat＇n，personal } & \text { 20，271，267 } \\ \text { 20，} \\ \text { 131，}\end{array}$ Total valuation 1895．20，402，382 Population in 1890 was ．．． 51,693

## ROCHESTER．－$\left\{\begin{array}{l}\text { GEO．E．WARVER，Mayor．} \\ \text { S．B．WILLIAMS，Treasurer．}\end{array}\right.$

 Funding， 1475
－Park bonds， 18
Railroad loans－

＊$\$ 5,000$ each
$+\$ 1,000$ each．
INTEREST－With the exception of the City Hall Commissioners＇ loan（which is payable at the office of the City Treasurer，Rochester，N． Y．），all bonds and interest are payable at the office of the Union Trust Co．of New York．
TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined state ment shows Rochester＇s total bonded debt，including the water debt， on the 20th day of January，1896；on the 1st of July，1894，on the 1st of April，1893，and on the 6th of March 1892. provided for by excess of receipts from lease to N．Y．L．E．\＆W．RR． after interest on the loan is paid．
ASSESSED VALUATION．－The city＇s assessed valuation and tax rate have at different periods been as follows，real estate being assessed at from 60 to 80 per cent of actual value．
Years
1895
1894
189
189
189
189
188
1888
18
18
19
198

POPULATION．－In 1892 population was 144,834 ；in 1890 it was 133,836 ；in 1880 it was 89,366 ；in 1870 it was 62.386 ．The popula tion in 1895，according to local figures，was 160,000 ．
$\mathrm{ROME},-\left\{\begin{array}{l}\text { W．J．KINGSLEY，Mayor．} \\ \mathrm{K} . \text { S．PUTNAM，Chamberlain }\end{array}\right.$
This city is in Oneida County

LOANS－When Due． 4s，J\＆J，$\$ 9,000 \ldots . .$. Nov．1， 1896 （\＄1，000 due y＇rly）to Nov．1， 1904
Relief Bonds－
4s，J\＆J，\＄26，855．．．．．．．Jan．1， 1897
WATER BONDS－
48，J\＆J，$\$ 10,000$ （＊5，000 due yearly）to Aug．1， 1897
$31_{2 S}$, J\＆J，$\$ 160,000$ ．Sept．15， 1911

Total debt Feb．1，1896．\＄205，855 Water debt（included）．．．． 170,000 Tax valuation $1895 \ldots . .5,615,536$ Total tax（per $\$ 1,000$ ） $95 \quad 29,32$ Population 1892 was．．．．．．．13，639 Population 1890 was．．．．．．．．．14，991 Population 1880 was．．．．．．．．．12，194

The total tax rate given above includes State，county and town tax， $\$ 12 \cdot 16$ ；city tax，$\$ 12 \cdot 25$ ；school tax，$\$ 4 \cdot 91$ ．
PAR VALUE．－The water bonds（refunding）due in 1911 are for 31,000 each；other water bonds，relief and city hall bouds，$\$ 500$ each． INTEREST on the city hall bonds is payable at the Central National Bank of Rome：on the water bonds（refunding）due in 1911 and relief
bonds st the National Park Bank, New York City; on other water bonds at the Fort Stanwix National Bank of Rome.
ST.JOHNSVILLE.-SEWARD WalRath, Treas. St. Johnsville is in Montgomery County.
LOANSW4TER BONDs- When Due. Total debt Mar 1,1895 August 1. Population in 1892 wac Total debt Mar. 1, 1895 .. \$87,000 Population in 1880 was INTEREST

## ST. LA WRENCE CO.-County seat is Cauton

LOANS- TITHE
45, M\&s, \$75,000…....1897-1911 (85,000 due yearly on Mar. 1 ) $\begin{aligned} & \text { Population in } 1892 \text { was...86, } 854 \\ & \text { Pope }\end{aligned}$ Total debt Jun. 1, 1895. $\$ 85,000$ Poputation in 1890 was..... 85,048 Tax valuatinn, 1, . $32,439,361$ Personalation 1894 (estimated) 86,673

INTEREST is payable at County Treasurer's office, Gouverneur.
SALINA.-G. BAxter, Supervisor.
This town is in Onondaga County

LOANS $49, \mathrm{Mcs}, \$ 148,200.8 \mathrm{eg} .1 .96$ to ${ }^{\prime} 36$ Total debt Jan. 1,1896.
Tax valuation, real..... 1,296159 Tax valuation, personal. 18,000 INTEREST is payable by the Union Trust Co., New York City.

SAR ANAC LAKE.-Saranac Lake is in Franklin Co. LOANS- When Due. Total debt Jan. 1, 1895.... 835,000
 5s, May, $\approx 0,000$........ 5s, May, $86,000 \ldots . . . .8500$ yearly
Interest payable at Park Bk., N. Y. $\begin{aligned} & \text { Population in } 1880 \text { was......... } 191 \\ & \text { Population in } 1894 \text { (est).....3,000 }\end{aligned}$
SARATOGA CO.-S. C. Medbery, Treasurer. County seat is Ballston.

LOANS-
COUXTY Buxns (1888)-
4t, F\&A, $\$ 20,000$.....Feb. 1, 1897

4s, F\&EA, $12,000 \ldots . .$. Feb. $^{4}, 1,1900$
So, FEA, $12,000 \ldots .$. Feb. 1,1901
4s. F\&A, $13,000 . .$. Feb. 1,1902
4, F\&A, $14,000 . . .$. Feb. 1,1903
4s. F\&A, $14,000 \ldots .$. Feb. 1,1902
ts. FteA, $15,000 . . .$. Feb. 1,1904
ts. FtA, $16,000 . .$. Feb, 1,1905

4s, FidA, $\$ 18,000$.......Feb 1,1907 4s, F\&A, $18,000 \ldots \ldots$ Feb. 1, 1902 Total debt Feb, 1896 . 19166,000 Tax valuation, perion $1.1,360,814$ Total raluatton 1893 ...20.892,778 A =atesam't 18 nominali County the (per 81.000 .
Popalation in 18920 was.....5 57.301
Popalation in 1800 was...... 57,668

Total valuation $1895 \ldots \$ 1,314,159$ Assessm't about 70 p. . . real value.
Total tax (per $\$ 1,000$. $\$ 13 \cdot 65$. Rotal tax (per $\$ 1,000$ )...... $\$ 13 \cdot 65$ Population in 1890 was.......3,493 Population in 1890 was

The foregoing bonds are coupon bonds for $\$ 1,000$ eaeh.
INTEREST is payable at the County Treasurer's office, Ballston Spa.

## SARATOGA SPRINGS.-Jas.D. MoNulty,

 Clerk.This village is in saratogn County.
LOANS When diue. LOANS-
Fhen due.

 $58, \mathrm{Y}$ \& $8,89,000$. 1836-1004 $58,1,000$ dne year 5s, Mids, $\$ 18,000$....... 1905-1907
( $\$ 6,000$ due yearly on Sept. 1.)
8. Mivs 84, s. MwS, $\$ 4,1000 \ldots . . . . . .1908-1911$
( $\$ 1,000$ due yearly on Sept. 1.)

VILLAOE HALI BONO
4s..... \$95,000........1902. 1920
TOTAL DEBT. ETC.-The bonded debt of the Fllege on Jen i, 1896, was $\$ 345,000$; floating debt, $\$ 20,000$; total debt, $\$ 365,000$; water debt (fucluded in total), 8229,000 .
ASSESSED VALUATION-In 1895 the assessed valnation of real eatate was \&4,002,405; personal property, $\$ 141,722$; total valuation, 84,144,127. Property is assessed at about 4 of its actual value.

POPULATION-The population in 1890 was 11,975; in 1880 it was 8.421; in 1870 it was 7,516 . In 1895, according to local (estimated) figures, the population was 12,500 .
 Schenectady is situated in the county of the same name. Behool.
do
do
do
$d o$
$\qquad$
 Water........................ 188 do
do ...
do ........................ 1894

LOANS- Finterest- When Principal Wutstand'g.
18893 $\qquad$


| ken Due. | stand'g. |
| :---: | :---: |
| May 15, 1911 | \$15,000 |
| May 15, 1912 | 40,000 |
| May 15, 1913 | 40,000 |
| May 15, 1914 | 60,000 |
| May 15, 1915 | 60,000 |
| Nov. 1, 1902 | 3,000 |
| Nov. 1, 1903 | 4,000 |
| Feb. 1, 1907 | 13,000 |
| Feb. 1, 1908 | 15,000 |
| Feb. 1, 1909 | 15,000 |
| Aug. 1, 1910 | 13,000 |
| Nov. 1, 1916 | 10,000 |

PAR VALUE OF BONDS.-These bonas are all in $\$ 1,000$ pieces.
INTEREST is payable in Scheneecady at the office of the City Treasurer
TOTAL DEBT, ETC.-The city's total debt on March 1, 1896, was $\$ 868,399$. The net debt on June 1, 1894, was $\$ 329,000$ : on July 1, 1893 , it was $\$ 352,766$; on Mareh 1,1891 , it was $\$ 352,128$.
ASSESSED VALUATION.-The eity's assessed valuation (from $1_{2}$ to 's actual value) and tax rate have been as follows:

|  | Real | Personal | Total Assessed | Rate of Tax per |
| :---: | :---: | :---: | :---: | :---: |
| Fears. | Estate. | Property. | Valuation. | \$1,000. |
| 1895 | \$8,872,750 | \$1,110,036 | \$9,982,786 |  |
| $1 \times 94$ | 8,852,850 | 608,836 | 9,461,686 | \$18.90 |
| 1893 | 8,712,850 | 638,749 | 9,351,599 | 16.90 |
| 1892 | 8.493,100 | 521.294 | 9,014,394 | 16.80 |
| 1890 | 7,636,700 | 567.970 | 8,204,670 | $17 \cdot 30$ |
| 1880. | 2,933,400 | 460,010 | 3,393,410 |  |

POPULATION.-In 1892 population was 22,858 ; in $1890,19,857$; in $1880,13,655$; in $1870,11,026$.

## SENECA FALLS.-R W. Bailey, Supervisor.

 This town is in Seneen Countr.LOANS- When Due. Total equalla ral'n '95..84,161,122 REFUNDING BONDS:
$58, \mathrm{JdJJ}, \$ 100,000 \ldots . . \mathrm{July} 1,1903$
Total tax (per $\$ 1,000$ )....... $\$ 25 \cdot 69$ 58, JdeJ 119,500 ...July 1,1903 Total devt Mar 1896 ..July 1, 1918 Equalld valuation, real $\$ 3,617,772$ Rqual'd valuation, real. $\$ 3,617,772$ Population in 1890 was.... 6,961 INTEREST is payable by the Metropolitan Trust Co, Y. Y. CU

## SHERBURNE.-C. A. Fuller, Village Clerk.

Tuls village is in Chenango County
LOANS-
When Due. Bonded debt Nov, 15, '95. $\$ 46,500$



SING SING.-Leonard P. Kipp, Treasurer.
This villige is in Westehester County. Additlonal water bonds have been authorized by the Legislature.

LOANS- When Due. $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 100,000 \ldots . .00 \mathrm{O}, 1,1918$ $48, A k 0, \$ 20,000 \ldots .$. Oct. 1, 1898 Total debt Mar, 1896..... $\$ 180,000$
 ( $\$ 3,000$ dne yearly) to Oct. 1,1917 | $\left\lvert\, \begin{aligned} & \text { Tax Valiation } 1895 \ldots . .81,926,552 \\ & \text { Popalation in } 1890 \text { was.....9,352 }\end{aligned}\right.$

## SMYRNA.-This town is in Chenango County.

LOANS- When Due. Tax valuation, real....... $\$ 584,725$ 48, J\&J, $855,900 . . .$. part yearly, $^{\text {Total vanation } 1895 . . . .}$ 628,825 48, JkJ,
Total det Jan. $1,1896 . . . . \$ 55,900$
Bonds are tax exempt.

## SODUS.-JoHx A. Boyd, Supervizor.

This town is in Wayne County.

LOANS- When Due. $\mid$ Sinking fund assets..... $\$ 63,343$ | Sonds Porst \& \&o, RR. |  |
| :---: | :--- |
| $7 \mathrm{~s}, \mathrm{M} \cdot 8, \$ 74,600$, Sept. i.... 1900 | Net debt Jan. 1, 1896.... 113,256 |
| Tax valuation, real....... 1,930,733 |  |

 $5 s, \mathrm{Mds}, \$ 102,000$ Mar. $1 \ldots . . .1902$
( $\$ 10,000$ due yeariy) to 1912 $\begin{gathered}\text { Total valuation } 1895 \ldots . .2,172,383 \\ \text { Assesment same as actual value. }\end{gathered}$ Interest is payable in N. Y. City.
Total tax (per $\$ 1,000$ ).... $\$ 18 \cdot 664$
Total debt Jan. Total debt Jan. 1, 1896... $8176,600 \left\lvert\, \begin{aligned} & \text { Population in } 1892 \text { was..... 5,066 } \\ & \text { Population in } 1890 \text { was } \ldots .5,157\end{aligned}\right.$ The sinking fund recelven about $\$ 2,500$ yeariy.

## SYRACUSE.-James K. McGuire, Mayor.

Syracuse is situated in Onondaga County.


PAR VALUE OF BONDS.-The bonds are in $\$ 1,000$ and $\$ 5,000$ pleces.
TAX FREE-The local improvement bonds are exempt from taxation

INTEREST on the water bonds is payable at the office of the Metropolitan Trust Company, New York; on the local improvement bonds of 1892 and 1893 the interest is payable, at maturity of the bonds, at the Syracuse Savings Bank; on all other bonds at the office of the Union Trust Company, New York.
TOTAL DEBT, ETC.-The total bonded debt on January 1, 1896 , was $\$ 5,775,261$, including water debt, $\$ 3,800,000$, and local improvement bonds, $\$ 439,761$. The city has no floating delt and no sinking fund.
ASSESSED VALUATION.-In 1895 the assessed valuation of real estate was $\$ 61,407,215$; of personal property, $\$ 3,478,585$; total. $\$ 64,885,800$; total tax rate (per $\$ 1,000$ ) $\$ 18 \cdot 59$. Property is assessed at "about 75 per cent of its actual value." In 1880 total assessed valuation was $\$ 28,324,643$.
POPULATION.-The population in 1892 was 91,944 ; in 1890 it was 88,143 ; in 1880 it was 51,792 : in. 1870 it was 43.051 . Population in 1890 according to state census was 91,944 ; in 1895, according to local estimate, 117,000 .

TARRYTOWN.-Westchester Counts
LOANS- When Due. 4s, Ji\&D, \$65,000....June 1. 1919 4s, $\left\{\begin{array}{c}\text { M\&S }\end{array} \$ \$ 57,000\right.$. 1896 to 1914 Inelud'y temporary loan of 14,000
4s, $\left\{\begin{array}{l}\mathrm{J} \ll \mathrm{D}\end{array}\right\} \$ 57,000.1896$ to 1914
(\$3,000 due yearly).
Witer BoN10 Tax valuation 1890 Real estate $. . . . . . . . . . . . . \$ 3,382,519$ Real estate
Personal property.......... $\$ 3,382,519$
270,650 4s, J\&D, $\$ 70,000 \ldots \ldots \ldots$.......... 1896 Population in 1890 about....4,500 (\$3,000 due yearly) to 1918 Population in 1880 was......3,025 Principal and interest of sewer bonds is payable at the Tarrytown National Bank.

THOMPSON.-Thomas A. Nevin, Supervisor.
This town is in Sullivan County.
LOANS- When Due.
RIILROAD BONDS-
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 72,000$.
Sept. 1, 1903 $41_{2 S}$, M\&\&S, $163,000 \ldots$. Sept. 1, 1903 Total debt Mar. 1896.....\$235,000

Tax valuation 1894........ 8679,214
Equalized valuation...... 719,915 .... 719,91 Population iu 1892 was..... 3,428 INTEREST is paid at the Fout

## TICONDEROGA.-This village is in Essex County

LOANS- When D.ce. Total equalized valua-
1, 2 , $75,000 \ldots . . . . . .97$ to ${ }^{2} 22$ atiou (last return4).... $\$ 1,369,674$
 Equal'd valuation,pers'l. $100,450 \mid$ Towu population $1890 \ldots . . . . .3,980$

TONA W ANDA.-This village is in Tonawanda Town, Erie County.
VILLAGE LOANS- When Due. Total debt Feb. 1, 1895.. $\$ 537,566$ Tax valuation 189!.....5, 250,170 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 126,000 \ldots$ July $1,1902-9$ 4 s , J\&J, $\$ 150,000 \ldots$ July 1, 1912 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \quad 65,000 \ldots$ July 1, 1914 6 s , J\&J, $\$ 96,566 \ldots$ July $1,1895-8$ Assessment is 23 actual value. Population 1890 was. 1890 Town deht $1893 \pm$ (estimated) $-8,000$ Town valnation $1893 . .$. Town tax (per $\$ 1,000$ ) 1891 90,000...July 1, '95'03 Town population $1890 . . . .2,636$ INTEREST is payable at the Seaboard Bank, New York City

TROY.- $\left\{\begin{array}{l}\text { FRANCIS J. MOLLOY, Mayor. } \\ \text { J. F. BRIDGMAN, Chamberlain }\end{array}\right.$
Troy is situated in Rensselaer County, and is responsible for about four-sevenths of the county debt. The tatal county debt on April 1 , 1896, amounted to $\$ 650,000$


$\begin{array}{ll}32,000 \\ 31_{2} & \mathrm{M} \\ 3{ }^{1_{2}} & \mathrm{~A} \\ 3 & \mathrm{~J} \\ 3 & \mathrm{~J} \\ 3 & \mathrm{~J}\end{array}$

LOANS-

| Public Improv. (Con.) 1892. |  |  |
| :---: | :---: | :---: |
| do | do | 1892. |
| do | do | 1894. |
| do | do | 1895. |
| do do | do |  |
| do | do | 1890. |
| do | do |  |
| do | do |  |
| do | do |  |
| do | do |  |
| do | do |  |
|  | do |  |
| do | do | 1891. |
| do | ${ }^{\text {do }}$ | 1891. |
| do | do | 1891. |

P. $\overbrace{01}^{\text {Interest }}$ Payable
t. $\quad$ Principal.
 Water Works Bonds:Issue of May 1, 1879...- $\mathrm{e}^{*} 5 \mathrm{M} \& N$ May 1,'96to1902 a $\$ 40,000$

| Maturing $\$ 7,500$ every third year from 1895 to 1904. |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
|  | April 1, 1880.0* $\mathrm{c}^{*} 3 L_{2}$ A \& O $0\left\{\begin{array}{c}\text { Apr.1, } 1897 \text { to }{ }^{\text {\% }}, 000 \text { yearly }\end{array}\right\}$ |  |  |  |
|  |  |  |  |  |
|  |  | $3{ }^{\frac{1}{2}}$ A \& |  |  |
|  |  |  |  |  |
|  | May, 1883.e.* 3 Lg M \& N $\left\{\begin{array}{c}\text { May } 11910 \text { to '19 } \\ \$ 5,000 \text { yearly. }\end{array}\right\}$ |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  | Maturing $\$ 10,000$ vearly, omitting 19 |  |  |  |
|  | of Novem. 2, 1885 r 3 ¢ M \& N Nov. 1, 1911 a $\$$ |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  | do $\quad 3{ }^{12}$ M it |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |

a Bonds for $\$ 1,000$ each. b Bonds for $\$ 5,000$ each. e Bonds for $\$ 10,000$ each. d Bonds for $\$ 500$, ete. y Bonds for $\$ 1,000$ and $\$ 10,00$ INTEREST is paid at ottree of City Chamberlain.
TOTAL DEBT, SINKING FUND, ETC.-The subjoined statement shows Troy's total municipal debt, the sinking fund held by the city against the same, and the water debt, on the dates indicated.

 | Total municipal debt. $\$ 1,208,266$ | $\$ 1,182,26.5$ | $\$ 1,096,718$ | $\$ 1,005,700$ |
| :--- | :--- | :--- | :--- |
| Sink. funds, cash, ete. | 68,240 | 65,601 | 65,000 |
| 67,463 |  |  |  |

 Water debt additional 293,500 Sinking funds, ete..
Net water debt........ $\$ 251,038 \quad \ldots \ldots \ldots \quad \begin{aligned} & \$ 299,517 \\ & \$ 312,287\end{aligned}$ WATER BONDS. -The interest and principal of the water works bonds are provided for hy the Water Commissioners from water rents. ASSESSED VALUATION.-The city's assessed valuation and tax rate have been as follows, property having been assessed at about full value since 1885

| Fears. | Real | Personal. | Tota | per \$1,000 |
| :---: | :---: | :---: | :---: | :---: |
| 1895. | 12,566,736 | \$4,851,251 | \$4.7,417,987 | \$19.86 |
| 189 | 42,187,813 | 4,799,575 | 46,987,388 | $19 \cdot 80$ |
| 1893 | 42,139,375. | 4,933,977 | 47,073,352 | 19.96 |
| 1892 | 42,142,062 | 5,093,265 | 47,236,327 | $19 \cdot 55$ |
| 1891 | 42,060,698 | 5,192,485 | 47,253,183 | $19 \cdot 80$ |
| 1890 | 41,850,296 | 5,198,000 | 47,048,296 | $18 \cdot 45$ |
| 1889 | 42,690,102 | 5,491,320 | 48,181,422 | $19 \cdot 11$ |
| 1888 | 42,454,445 | 5,598,427 | 48,052,872 | 17-20 |

The tax rate for 1895 includes State and county tax $\$ 5 \cdot 86$ and city tax $\$ 14.00$.

POPULATION.-In 1892 population was 64,986 ; in 1890 it was 60,956 ; in 1880 it was 56.747 ; in 1870 it was 46,421 . According to local authority the population in 1894 was 65.000 .

TRUXTON.-Is in Cortland County.

| LOANS- When Due. | $\begin{array}{l}\text { Bonded delit(last returns) } \\ \text { N. Y. }\end{array} 123,400$ |
| :---: | :--- |
| Equal'd valuation, real |  | 4 . J\&J, \$112,200 ...July 15, 1912 Equal valuation, real., 408,85 Subject to call after July 15, 1902 Total equal'd valuat'n' 94430 , 45 Assessment about 31 actual value. $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \quad \$ 8,000 \ldots .$. July 15, 1896 ( $\$ 2,000$ due yearly) to July 15, 1899 Total tax (per \$1,000) ...... \$28.70 Population in 1892 was....... 1, 265 Population in 1890 was........ 1,328

INTEREST on the railroad bonds is payable at the First National Bank of Cortland; on other bonds at the Cortland Savings Bank.

ULSTER CO.- County seat is Kingston.
LOANS- When Due. $\mid$ Total debt (last returns) $\$ 822,787$ 4s, M\&S, $\$ 72,000 \ldots . .1895$, (rer.) Tax valuation, real......25,053,466 (\$3,000 due yearly on Mar. 1.) $\quad$ Total valuation 1894...27,521,723 Ronded debt(last returns, $\$ 793,222$ Total valuation $1894 \ldots . .27,87,652$ Interest..................... $29,565 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was.....87,062 } \\ & \text { Population in } 1880 \text { was.....85,838 }\end{aligned}\right.$
TAX FREE-The above-mentioned court house bonds are exemp from taxation

## UTICA.-JOHN A: CANTWELL, City Clerk.

Utica is in Oneida County
LOANS LI When Due. PUBLIC IMPROVEMENT-
RAILROAD AID BONDS-
7s,..... \$200,000...July 1, $1901 \mid$ Ls, ....... \$28,000.... part yearly.
PAVING BONDS-
 Utica holds against its bonds an equal amount of railroad stock, which returns dividends of 5 per cent

INTEREST is payable in Utiea at the City National Bank.
DEBT LIMITATION. The eity is restricted by law to the issuance of temporary loan bonds in auticipation of city tax.
ASSESSED VALUATION.-The city's assessed valuation (about 70 per cent of cash value) and tax rate have been as follows:

| Years. | Real Estate. | Personal Proparty. | Total Assessed Valuation. | $\begin{aligned} & \text { Rate of Tax } \\ & \text { yer } \$ 1,000 . \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |
| 1895 | 16,518,0 | \$2,630,263 | \$19.178.30 |  |
|  | 16,582, | 6 | - |  |
| 91 | 16.455,000 | $\frac{2,443,804}{}$ | 18.9000 .814 | 19.01 |
|  | 16,461,052 | $\frac{2}{2330,606}$ | 15,791,658 | $7 \cdot 23$ |
|  | 6,998,7 | 2,476,800 | 19,47 |  |

POPULATION.-In 1892 population was 46,608 ; in 1890 it was 44,001 ; in 1880 it was 33,914 ; in 1870 it was 28,804 . Population 1896 (estimated), 50,000 .

## W A LTON.-This town is in Delaware Countr.

LOANS- When Due.
RR, AND Bosns (reg.)
48, FdA. $\$ 102,000$......b. 1, 1897 4s, F\&A. $\$ 102,000 \ldots$...Feb. 1, 1897 Tax Talnatiar. 18, $1895 . . \$ 138,000$
 (\$6,000 due yearly) to Eel. 1, 1913 Population in 1880 was......3,5,544
The four per cents are payable to the Union Dime Sarings Bank, New York City.

Walton School District.-albert d. PEake, President Board of Education
LOANS- When Due. $\left\lvert\, \begin{gathered}\text { Assessed valuation, real } \$ 600,000 \\ \text { Assessed val'n, personal } \$ 50,000\end{gathered}\right.$
 Total devt Jan. 1, $1896 .$. \&35,000 $\left\lvert\, \begin{gathered}\text { Assesement abt. } 400, \text { actual valne. }\end{gathered}\right.$ Three thonsand dollars of the bonded debt matures in 1896, 85,000 each year fn 1897 and 1898, 86,000 each year in 1899 and 1900 and $\$ 5,000$ each year in 1901 and 1902.
INTEREST on the bonds is payable at the Chase National Bank, New York Cits.

W ARSA W. The town of Warsaw, containing the willage of the same name, is situated in the county of Wyomlng.

LOANS -

 Tax valnation, real...... $1,845,501$. INTEREST is pasyable at the ollice of the Unlon Trust Company, New York.

W ATERTOW N.-This cits is in Jefferson County.
LOANS- When Due. Total debt dant returns) $\$ 366,000$

 (\$4.000 due yearly.)



 INTEREST is payable at Amerioan Exchange National Bank of Sew York City, or in Watertowa.

W A W ARSING.-Wawarsing is a township of Ulster County in which the village of Ellenville in situated.
LOANS When Due.


Water LoAs-
$32 \mathrm{M}, \mathrm{MkN}, \$ 16,000$...Nov, 1,1907
Subject to call atter Nov, 1,1892
Town debt (last returns) . $\$ 177,000$ Vmage debt dast returns) $\quad 51,000$
Equal'd valuatlon real $1,566,100$ Equal'd valination, pers'1. $\quad 67,857$ Tot, equal'd val'n' 1894, 1,633,957 Asseasments about
Total tax (per $\$ 1,000$ actual value, $\$ 48^{\circ} 64+$

INTEREST on the town bonds is rayable at the Home Bank of Ellemelle.
POPULATION-The population in 1802 of town and Fllage was 7.866 ; in 1890 it was 7,758 ; in 1880 it was 8,547 ; in 1870 it was 8.151. The population of the village in 1890 was 2,881 ; in 1880 it was 2,750 .

WEST CHESTER.-Weat Chester Town has recently been annexed to New York Clty. The debt before annexation was as 1ollows:
LOANS-
Benos Boxps-
48: July, $\$ 3,334 \ldots \ldots$ I. Jupl, \$3,334,_..July 18, 1895 Requndiva 3oxD-

 Locss IMPRovk. 314 , M.ts, 890,000 . May 1,1899
( $\$ 5,000$ die

INTEREST on lo at the Bank of Westehent 3145 is payable (for the present Bank, New Yoric; on all other lesucs at Murray Hill Bank, New York.

WESTCHESTER CO.-County seat is White Plains LOANS- TENERAL PURPOSES- When Due. $\left\lvert\, \begin{aligned} & \text { Total debt (last returns) } \\ & \text { Equal'd valuation, real } 94,79,194\end{aligned}\right.$ 3 GENERAL PGRFOO E- June 1, 1898 Equal'd valuation, real $94,705,604$
 3 s . J.vD, 15,000...June 1, 1896 Assessment about 48\% aetual value. Bonded debt (lastreturus) $\$ 99,194$ Population in 1892 was... 145.106 Floating debt............. 50,000 Population in 1890 was... 146,772 INTEREST is payable by County Treasurer at White Plains.

WEST TROY.-\{ $\begin{aligned} & \text { JANES C. WILBUR, President. } \\ & \text { W. J. SHAUGHNESBY, Cham }\end{aligned}$
West Troy is in Albany County.
LOANS-
When Due.
48, A.60, $\$ 286,000 \ldots \ldots . . . . .1910$ (Part due jearly on Oct. 1.)
Sewer Bovos$4 \mathrm{~s}, \mathrm{MdS}$, $\$ 83,000$ arly on Sept. 19 (Part due Yearly ou sept.
Village has no floatiug debt.906 $a \$ 1,000$ each.
INTEREST is payable at City Chamberlain's office.
WHEATLAND.-This town is in Monroe County.
REAANS- WeFUNDING BoxDS- Due. $\left\lvert\, \begin{aligned} & \text { Equal'd valuation, real. } \$ 1,572,221 \\ & \text { Equald }\end{aligned}\right.$ 4s, FCA. $\$ 16,000$ EOXDS, 1897 Equald valuation, pers. 48,400

 ( $\$ 3,000$ due yearly) to Feb. 1,1912 Tutal debt (last returns) $\$ 52,000$ Population in 1890 was........2,400 INTEREST is payable at Union Trust Co., New York City

## WHITEHALL.-A. R. Stevens, Clerk.

This village is in the town of Whitehall and in Washington County.
$\begin{aligned} & \text { LOANS- When Due. } \\ & \text { REFUXDIYG WATER BoxDS- }\end{aligned} \left\lvert\, \begin{aligned} & \text { Total debt Apr. 1, } 1896 \ldots . . \$ 81,190 \\ & \text { Tax valuation, real }\end{aligned}\right.$ KEF USDIXG WATER BOSD8-1919 Tax valuation, real....... 808,523
 46, A $20 . \$ 25,000 \ldots . . . A p r .15,1904$ | Total tax (per $\$ 1,000$ )........ $\$ 40 \cdot 37$ 48, AdO, $29,000 . . . . \mathrm{Apr}^{2} 1,1914 \mid$ Population in 1890 was.......4,434 Bonded debt Apr. 1, $1896.879,000$ Population in 1880 was........4,270 Floating debt ............... 2,130 $\mid$ Population 1894 (estimated) $-4,500$ INTEREST is payable at the Fourth National Bank, New York.

## WHite PLAINS.-Howard E. Foster, Treas.

This village is in Westehester County.
Total debt January, $1896 \$ 300,000 \mid$ Real valuation........ $\$ 10,000,000$ Tax valuation 1895 ......2,000,000 Population 1894 (estimated) .9,000

WILLIAMSBRIDGE.-This village was in Westehestet County. It las recently been annexed to New York Oity. The debt before anexation was as follows:
LOANS When Due.
HOHWAY BoNDs 1893-1-5-
68,.... 835,000......1909-1943 (z1,000 du0 yearly.)
5s. Mdes, $\$ 25,000$....... 1910-1934
$48, \ldots 1,000$ due yearly on Mar. 1 .) $\$ 30,000 . . . . .1908-1987$
4s, ( 1,000 due yeariz.... 1908-1987 Bonded debt Mar. 1, 1895, \$132,000
Floating debt........... 33,000
INTEREST on the $\$ 25,000$ of bonds due from 1910 to 1934 is pay able at the Bank of Mount Veruon.

## Y ATES.-This town is in Orleans County.

$\qquad$ When Due. Total valuation 1894... $\$ 1,018,321$ S, Apr. 1, $\$ 72,000$...April 1, 1897 (\&4,000 due yearly) to A pril 1, 1914 Total debt Mar. 1, 1895....876,000 Tax valuation, real........973,966
Tax valuation, peraonal... 44,358

Assessment is 9-10 actual value. Total tax (per \$1,000)........ $\$ 14 \cdot 12$ Population in 1892 was....... 1,995 Population in 1890 was...... 1,969
Population in 1880 was...... 2,020

## YONKERS.-Yonkers is in Westchester County.

## LOANS- Bonds-

$48, \ldots . ., \$ 83,500 \ldots . . .5$
$48, \ldots .$.

$48,000 \ldots . .$. | $48, \ldots .$. |  |
| :--- | :--- |
| $4 \mathrm{~s} . \ldots .$, | $20,000 \ldots$ | 5., Mise, 68. F\&A, $27,000 \ldots$ F

DRIDGE BOND 4s, A\&O, 85,500 CoNsoLid 500 ...... Apr. 1 \%, Ado Slition Bonis ( $\$ 30,000$ due y'rlyi... A pr. 1, 1897 78, A ( $00, \$ 70,000$ (1) Apr, 1, 1900 CREMATORY HOSDR- Apr. 1, 1901-2 48, ANO. \$8,500......... 1897-1905 ( $* 1,000$ ine yearly on Apr. 1.) CURRENT ExPESAKS (B'd of Ed.) - 8,..... $\$ 32,000$...

48, FIRE DEPARTMENT 845,
48, AdeO, 815,000 ......Apr. 1, 1897
( 85,000 due Yearly) to Apr. 1,1899
44, A $\& 0, \$ 2,500 \ldots . .$. Apr. 1, 1900 FAVING BONDS-
~8, ....., $87,441 \ldots . . . . . . .$.
( 10,000 due yearl $1897-1905$ $\$ 19.217 \ldots . . . .1906-1907$
( $\$ 10,000$ due yearly ) 1916 $4 \mathrm{~s}, \ldots, 100,000 \ldots . .1897-1906$ $48, \ldots, 000$ due yearly on Mar. 1.) 4s. ..... $20,000 \ldots . . . .1924-1925$ $(810,000$ due each year on Apr. 1.)

LOANS- When Due.
PUBLIU BATH BONDK-
4s, $\ldots 20,000.1900,{ }^{\prime} 05,10,15$ (s5,000 each payment.) Public Building and Dock$4 \mathrm{~s}, \mathrm{~A} \dot{\mathrm{~A}} 0,813,000 \ldots$ Apr, 1, 1897-9 $\frac{48}{48, ~ A \& O}, 10,000 \ldots$ Apr. $1,1900-1$ 48, (\$10,000 dme yearly ) REDEMPTION BONDS
S...... $\$ 599,000$.......... 18961897 Schoro Builinixg- 180 . B, AdO, \$80,000....... 1897-1912 (.8, Ade, \&u,500....... Apr. 1, 1913 $\therefore 8$, A\&0, $25,500 \ldots . . . A_{1} 1914-1913$ $(85,000$ due yearly on Apr. 1.$)$
. .8, AdcO, \$3,000.......Apr. 1, 1919 48, A $\& 0,25,000 \ldots . . . . .1920-1924$ ( 85,000 due yearly on Apr. 1.) 4s, AdO, $82,000 \ldots . .$. Apr. 1, 1925
$4 \mathrm{~s}, \mathrm{~A} \cdot 0,55,000 \ldots . . .1926-1936$ ( $\% 5.000$ due yearly on Apr 1 ) 4 s , Ado, $\$ 80,000 \ldots . . \Delta \mathrm{Apr}, 1,1940$ (\$5,000 due rearly) to Apr. 1, 1955 STREET TMPROVEMENT-
$. .8, \ldots . ., \$ 50,000$
..s, ...... $\$ 10.0000$ due yearly $1897-1901$ Streft fepalis yearly.
8, $\quad \$ 15.000$ …... 1896-1898
(\$5,00n due jearls.)
LAX RELIEF-... $\$ 150,000$
WATER WORK8-
$48, \ldots . . ., \$ 60,000$.... $8200,000 . . .1903-1906$
..8, ...... $\$ 200,000 . \ldots . .1903-1906$ ( $\$ 50,000$ due yearly.)


PAR VALUE OF BONDS.-The bonds are mostly for $\$ 1,000$ each. INTEREST is paid at City Treasury.
BONDED DEBT, ETC.-The bonded debt of the city in March, 1896, was $\$ 3,059,264$; sinking funds, $\$ 327,756$.
The sinking fund receives yearly an amount equal to 2 per cent of the ontstanding bonds.

CITY PROPERTY,-The city owns its water works, which prior to December 1, 1893, had cost it \$1,154,417 48.
DEBT LIMITATION. -The city's debt is limited by law to 2 per cent of the assessed valuation of real estate.
ASSESSED VALUATION.-The city's assessed valuation and-tax rate have been as follows:

|  |  | Personal | Total Assess | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years- | Real Estate. | Properly. | Valuation. | per \$1,000. |
|  | \$27,145,214 | \$329,950 | 27,475,164 |  |
| 1891 | 24,127,133 | 605,420 | 24,732,553 |  |
| 1890 | 22,574,226 | 398,240 | 22,972,466 | 17•3902 |
| 1880 | 10,024,677 | 430,295 | 10,454,972 |  |

POPULATION.-In 1892 the population was 31,419 ; in 1890 it was 32,033; in 1880 it was 18,892; in 1870 it was 18,357.
EXPLANATORY OF BONDS.-The redemption bonds were issued for purchase of lands bid in by the city at sales of property for nonpayment of taxes and assessments, and the bonds are to be paid by the sale of the lands thus acquired.

## State of New Jersey.

DEBT, RESOURCES, Etc.

Admitted as a State
One of Original Thirteen
Total area of State (square miles)
State Capital
7,815
Governor (term exp. Mon. bef. 3d Tues. Jan. '99) J. W. Grigge Secretary of State (term expires Apr. 1, '97) - Henry C. Kelsey Treasurer (term expires April 2, 1897) - . Georye B. Swain Comptroller (term expires April 16, 1897) - Wm. S. Hancock
Legislature meets annually the second Tuesday of January, and there is no limit to the length of the session.

HISTORY OF DEBT.-New Jersey has always been a conservative State; there are consequently no facts out of which to construct a history of debt issues. In a report made in 1838 the tinancial officer of the State aftirmed that New Jersey had put out no obligations of any kind or loaned its credit to any company. The Constitution of 1844 forbid the creating of a State debt exceeding one hundred thousand dollars except for purposes of war, \&c., as will more fully appear in the item below with respect to "debt limitation." This exception, under which it was allowable to exceed the hundred-thousand-dollar limit became operative on the occasion of the breaking out of our Civil War. Quite a debt was created at that period and what the State now owes is the remnant of those war issues. The details of this debt are as follows.


INTEREST is payable in Jersey City and Trenton
TOTAL DEBT.-The total bonded debt of the state was as follows on November 1 of each of the years mentioned :


On Nov. 1, 1895, the State had a balance on hand whioh was more than $\$ 200,000$ in excess of all its liabilities.
ASSESSED VALUATION.-The assessed valuation of real and personal property is given in the following table:

| 786,998,070 | 1890.... \$649,979,700 | 1880.... \$518,617,518 |
| :---: | :---: | :---: |
| 774,398,332 | 1888.... 603,676,953 | 1878..... 531,851,849 |
| 1893.... 768,295,274 | 1886.... 573,256,303 | 1876.... 596,833,707 |
| 1892..... 742,759,082 | 1884.... $554,828,114$ | 1874.... 619,057,903 |

535,467,876 $\begin{array}{ll}1874 \ldots . & 596,833,707 \\ 19,057,903\end{array}$

In addition to the above the valuation of rallroad and canal property in 1895 was $\$ 221,576,221$.
DEBT LIMITATIONS.-The provisions of law limiting and regulating the debt-making power in New Jersey will be better understood and the information will be made more serviceable to the investor if arranged in accordance with the civil divisions to which the provisions
apply.
(1) THE STATE is restricted as to its debt-making power by the State Constitution. In Article IV, Section VI, paragraphs 3 and 4, the whole subject is disposed of. The third paragraph forbids a loan of the State's eredit, and the fourth paragraph forbids the creation of debt. These provisions are as follows.
3. The credit of the State shall not be directly or indirectly loaned in any case.
4. The Legislature shall not in any manner create any debt or debts, with any previous debts or liabilities at any time exceed one hundred thousand dollars, except for purposes of war, or to repel invasion, or to suppress insurrection, unless the same shall be authorized by a law for some single object of work, to be distinctly specified therein; which law shall provide the ways and means, exclusive of loans, to pay the interest of such debt or liability as it falls due, and also to pay and from the time of the contracting thereot, and shall be irrepealable until such debt or liability and the interest thereon are flily paid and discharged; and no such law shall take effect until it shall, at a general election, have been submitted to the people, and have received the sanction of a majority of all the votes cast for and against it at such electlon; and all money to be raised by the anthority of such law shall be applied only to the specitic object stated therein, and to the payment
of the debt thereby created. This section shall not be construed to reof the debt thereby created. This section shall not be construed to rethe Government of the United States.
According to the foregoing (4th paragraph), the power of the State for making debt is limited to $\$ 100,000$, except (1) for purnoses of war etc. and (2) when the authorization is for some single object of work speci fled therein, etc. In the latter case the mode of procedure is, as will be seen, given in the same paragraph of the Constitution.
(2) CITIES, OOUNTIES, TOWNS, Etc., are also restricted in the making of certain kinds of debt by Article I, paragraphs 19 and 20, of the Constitution. We give the paragraph in full.
19. No county, city, borongh, town, township or village shall hereafter give any money or property, or loan its money or credit, to or in aid of any individual, association or corporation, or become security for or be directly or indirectly the owner of any stock or 20. Ne donation of land or appropria
by the state or any municipal corporation money shall be made auy society, association or corporation whatever.
It will be noted that the above prohibition relates to the giving of money, property or credit of cities, \&c., to individuals, associations, or corporations, \&c., and that the prohibition is absolute, forbidding the doing of such acts in any form, shape or manner. There is one other restriction of the State Constitution, and that is found in Article IV Section VII., paragraph 11, which forbids the Legislature passing any special laws "regulating the internal affairs of towns and counties"; in this and in all other cases in which according to the judgment of the Legislature general laws are feasible, the Constitution states that general laws must be provided.
In compliance with this last provision the Legislature has passed many general laws covering bonded indebtedness of cities, towns, etc. They are so numerous they cannot be cited here. We would refer the reader to the Revised Statutes of New Jersey published under an act of the Legislature in 1877, to the title "Municipal Corporations" pages 714 to 720 both inclusive; and also to the same title (Municipal Corpor ations) in the Supplement to the Revised Statutes of New Jersey published in 1887, pages 493, etc.
POPULATION OF STATE.-The population of New Jersey has been as follows in the years indioated.

 | $1880 \ldots \ldots . .1,131,116$ | $1850 \ldots . . .$. | 489,555 | $1820 \ldots . . .$. | 277,426 |  |
| :--- | :--- | :--- | :--- | :--- | :--- |
| $1870 \ldots \ldots .$. | 906,096 | $1840 \ldots \ldots .$. | 373,306 | $1810 \ldots . .$. | 245,562 |

From 1860 to 1870 the rate of growth was $34 \cdot 83$ per cent; from 1870 to $1880,24 \cdot 83$ per cent; and from 1880 to $1890,27 \cdot 74$ per cent.

TAX EXEMPTION.-The State of New Jersey passed in 1893 a general statute which exempts from taxation the bonds securities and other evidences of indebtedness of municipal corp rations; the provisions cover not only the bonds, ete., to be hereafter issued, but those as well that have been heretofore issued. It is a sweeping statute, and one which is of decided interest to the holders of the municipal securities of the State. We give the statute in full below.
Chapter CCLXXir,-A further supplement to an act entitled "An act congertuing taxes," approved April Fourteenth, one thousand eigh


1. Be it enacted hy the Senate and General Assembly of the State of New Jersey, that al bonds, securitios, improvemont oortilicate- and other eridence of indebtedness heretotore or hereafter issued by thi borough, school district, or other municipality of this State, shall be exempt from taxation for any purposes.
2. And be it enacted, That this aot shall take effect immediately.
Approved March 27, 1893 .

Appoved
SAVINGS BANKS' INVESTMENTS-POWERS AND RESTRICTIONS. -The last general savings bank law of New Jersey was passed in 1876. In good part that law is still in force, put the more important sections with reference to investments, especially sections 26 and 29 of the general law, have been superseded by later statutes.

Indeed, for some time the legislative tendency in the matter of invest ments has been in the direction of allowing the management of these institutions a wider choice and a larger discretion. Section 26 of the 1876 law restricted the investments within narrow limits. In 1878 those limits were widened somewhat by an entirely new act of two sections, the first taking the place of section 26 of the act of 1876 . In 1886 still another law was passed in place of the first section of the law of 1878. Finally in 1889 an act was passed which materially broadened the provisions of section two of the law of 1878, which covered the same subject matter contained in section 29 of the original law of 1876 Consequently section 26 of the law of 1876 has now been superseded by the law of 1886 , and section 29 has been superseded by the law of 1889 , and hence the following contains the leading provisions of the law as to invest nents which is in force in New Jersey to-day:
SEction 1. That the first section of the act of which this is a supple-
ment be and the same is hereby amended so as to read as follows:

That it shall not be lawful, from and after the passuge of this act, for any savings bank or other saviugs iustitution, whether chartered or state, and any provision contained in the charter, or any supplement thereto, of such saviags bank or savings institution to the contrary, to invest the moneys deposited with the same in any manner, except as follows, to wit:
I. In the stocks or bonds or interest-bearing notes or obligations of the United States, or those for which the faith of the United states is
distinctly pledred to provide for the payment of the prineipal and instinctly pleder thereof:
II. In the interest-bearing bonds of this State;
III. In the bouds of any State in the Union that has not, within ten years previous to making such investment by any such bank or institu-
tion, defanlted in the payment of uny part of either prineipal or interest of any delot anthorized by any legislature of such state to be contracted IV. In the stocks of bonds of any city, town, colnty or village of this State, issued parsuant to the authority of any law of this state, of of
the cities of New York, Brooklyn and Philadelphia, or in any interest the cities of New York, Brookiyn and Phomelphia, or in any interest ment certificates) 1ssued by the city, town or borough in which sueh bank or institation shall be situated; (see belau for prosiszon incluiling the bonds of certain cities and counties of uny State in the United States). estate situate in this state, and worth at least double the annonnt
loaned thereon, but not to exceed elghty per centum of the whole deposits shall be so loaned or invested; but in case the lonn is on unimproved or unprodnctive real estate, the amonnt loaned thereou shall not be more than thirty per centum of its actual value; aud no investment in any bond and mortgage shall be made by any savings bauk, except upon the report of a committee of at least three of the managers, directors
or trustees of any suel bank or institution, and a majority of which or trustees of any such bank or institution, and a majority of which be mortgaged, according to their beat judgment; suoh report shall be thed and preserved among the records of the institution;
VI. In renl estate strictly in ae cordance with the following provistons.
We do not reprint the real estate provialons, as they cover a matter not germane to our present subject. It is sufficlent to say that they are two in number, belug marked ( $a$ ) and ( $b$ ), and may be summarized as below:
(a) anthorizes the holding of a plot for erection of a banking bullding or buldings, portious of which may be rented, but the cost of lot
and buildings must not exceed 50 per ceut of the net surplus of the corporatlos:
(b) all purchases under foreclosure sales upon mortgages owned by the corporation or anles under judgments or decrees obtained for debts on appilication to the State Board having supervision of Savings Banks, time shall be extended.
But the character of the Investments in certain cities and counties is further greatly broadened by the law of 1886, which being passed in 1886 was of course a statute of the State when the above act of 1889 was passed, and extends the scope of the 1889 law. The law of 1886 is as follows :
skctios 1. That it shall be law ruat for any gavings bank or savinge in ettrution, incorporated under any law of this 8 tate, to invest moueys deposited with it in the bonds of any elty or county of any State of the United 8tatea of Amorica, Whioh have been or may be lasued parmant county has, withln ten years previons to maktis such luvestnent by any such savings bank or savings Institation of this Btate, defanlted in the payment of any part of either prinelpal or interest of any debt authorized by law of such state to bo contracted; and proctided, further, that the total indebtednesd of any sureh eity or county is Limited
by law to ten percentam of its assessed Falnation. by law to ten peroentam of its assessed valnation.
By another act the banka slso have the right to invest in railroad bonds ander certain rentrictions, The anthorization was given by Bection 2 of an act approved February 22, 1888. Subsequently (April 27, 1838.) this 8eetion 2 was repeuled. On March 27, 1889, however it was agala re-enacted. The sectlun is as follows:

SEctios 2. That it aluall he lawtol for any kavings bank in this state co invest its funds in first morskaze bouds of any falroad company which has padd diviennds of nat lews thau fotar per coutum per annum regnlariy, on thoir entire capithi stuek, for a period of hot lessa than ave Jeara iext previous to the purchas te of anels bouda, or in any con to retire the entire bouded debt of such company
The other law referred to above smending seetion 2 of the law of 1878 la as below. It relates to louns on collakrale:
sectios 2. That hereafter it shall not be lawful for any saving Inatitution in thils State to loan the money on leposit with the same, of any part thereof, Hpon notes, bllla of exchange or drafta, exeepting upon eral necturit or securitien alall be of the same natares and charnotar the those in wheh the monsey depesited husy be invested, at directed in the arst nections of that act, or the cappitus stock of mathonal and 8 tate binks. payment of intereat divitends within two rears next preceding the pime of smeh loan, and then omly to the extent of eighly per centang of the market value of such collaterals; procided, that the total amount of such loans hatil not exceed fifteen jer centam of the total deposita beld by such fastitution.
In addition to the foregoing (acmording to section 27 of the general law of 1876 the managers can keep ou luad or on deposit in any bank in the State, or in any trist or safe depostt company in New Jersey, New York or Pennsylvania, an avallable fund of not exceeding ten per cent of the whole amount of deposits with such corporation, or loan the same on pledge of the sechritiea named in the first seetion cifed above. Also (according to section 28 of the general law of 1876 ) they can deposit temporarlly in hanks the excesa of ourrent dntly recelpts over payments until such time as they may be Jullelously invested.
It will be noticed that the foregoing provisions leave the New Jersey aw yery broad and liberal. Not ouly can savinge bank deposits be avested in bonds of the United States, in bonds of the different r tates Which have not detamted within in years, and in bonds of the ofties of New Jersey, but (1) they can be Invested In bond of every elty of the United 8tates excepting anch as have defanted, where the debt imitation is 10 per cent of valuation; (2) and 15 per cent of the deposits can be loaned on all thesesecurities up to 80 per cent of their market valies, sad (3) ourrent recelpts over payments oan be kept on deposit at interest in nny bank whlle waiting for a good inveatment, and (4) investments may also be made in rallroad bouds under the restrictions contalned in the reotion above quoted.

Cities, Counties and Towns

## in the

## STATE OF NEW JERSEY

Nors.-For places not given in alphabetical order among the followsing statements see page, 67.

ASBURY PARK - \{ FRANK L. TEN BROECK. Mayor. Asbury Park is in Monmouth County.
LOANS- When Due. $\begin{aligned} & \text { School bonds............... } \$ 51,850 \\ & \text { Interest parable at Treas. oftice. }\end{aligned}$ $5 \mathrm{~s}, \mathrm{AdeO}, \$ 10,000 \ldots .$. Oet. 1, 1915 Bntereat payable at Treas. ontice. snbject to call after Oct. 1,1900. Net floating debt.............. 16,935 WATER BONDS - Tax valuation, rea.l.... $\$ 2,936,400$ Ss, J\&D .... 860,000 ..June 1,1915 Tax valuation, personal. 331,225 $58, J \& D . . . \$ 10,000$..June 1,1917 Assessment is to 10 actual value. 5s, J\&D.... 22,000..June 1, 1918 Total tax (per $\$ 1,000$ ) ...... $\$ 19 \cdot 50$ 5 , J\&D, $\$ 50,000$.....June 1, 1924 Road bonds. $\qquad$ . $1,15,524$ Populat'n of boro' 1895 (est.).3,800 TAXFREE.-All bonds issued by this borough are exempt from taxation.

## ASBURY PARK SCHOOL DISTRICT.

This district is in Monmouth Connty and includes Asbury Park Ocean Grove, Bradloy Beaoh, Wost Asbury Park, Deal Beach, Arling ton and Lock Arbor.

LOANS- When due
ScHOOL BoNDS- Thal debt July 1, 1895. $\$ 104,000$
Tha valuation 1894
 ( $\$ 2,000$ due yearly on June 20.) Populatiou 1895 (locail est.). 10,000

## ATLANTIC CITY.-F. P. Stoy, Mayor.



Water Bonds-(Conclufed) T 22s, M\&S, $100,000 \ldots \ldots . .1926$ Tax valuation, real.....10,845,030 Tax valuation, personai 1,284,569 Total Faluation 1895...12,129,599 Potal tax (per $\$ 1,000$ )........ 819.60 Population in 1890 was..... 13,055
Population in 1880 was.... 5,477
The permanent population, according to local flgures, is 20,000 , increased in summer months to 150,000 .
 This Borough is in Moamouth County.
LOANS-

When Due. |Bouds are exempt from taxation Ga, JED \$100, 000 Dee. 1, 1898 Tax rate (per 81.000 ). $\$ 1,500,00$ Popriation in 1890 was......... 945 $5 \mathrm{~s}, 830,000 \ldots \ldots . . .1905$ to 1919 Populatiou in 1895 was (est.).2.000 (\$2.000 due yearly.)

This city is in Mudson County. Total debt Jan. 1, 1896, was $\$ 1,615$, 500. The population in 1896 is estimated at $25,000$.

$$
\text { BONDS BOLD IN } 1894-1895 .
$$

 Ot the bonded debt, $\$ 20,000$ bears 7 per ion in 1880 was.... 9,372 6 per per cent: $\$ 500$, no interest. . This delat was and is due as follows: in 1895, $\$ 55,000$; in 1896, 8167,000 ; in $1897, \$ 102,000 ;$ in $1898, \$ 50,000$; in $1899, \$ 50,000$; in $1900, \$ 100$, 000 ; in 1901, 840,000; in 1902, \$105,000; in 1903, \$159,000; in 1904, $\$ 5,000 ;$ in $1905, \$ 3,000 ;$ in $1906, \$ 5,000 ;$ in $1907, \$ 22,000 ;$ in 1908 , $\$ 53,000$; in 1911, $\$ 340,000$; in 1912, 825,000 ; in 1913, $\$ 41,000$ : in 1914. $\$ 13,000$; In 1915, $\$ 10,000$; in 1918, 896,000 ; in 1919, 8121,000 in $1925, \$ 33,000 ; \$ 500$ on demand.

BELLEVILLE. $\left\{\begin{array}{l}\text { HENRY W. UNDERWOOD, Chaiman. } \\ \text { J.T. BOYLAN, Treasurer. }\end{array}\right.$ This to wnship is situated in Essex County.
LOANS- Worns- When Due. Total debt Mar. 1, 1895.. \$147,000 StDEWALK BosD8 88,500 Water dobt (iucluded)..... 15.000

 (subject to eall at any time.)
48, J \& D, 850,000 ...... Dee. 1919 isublect to call ........ec. 1, 1919 Total valuation 1894 ....1,735,611 $4 \%$ \&85,000........... Des. 1,1909 ) Total tax (per $\$ 1,000$ ) ....... $\$ 22 \cdot 90$ Subject to call after Jaly 1, 1915 Population 1894 (estimated).5.000 INTEREST on the Woodside bonds is payable at the Newark City National Bank; on the 850,000 of improvement bonds at the Security Savings Bank, Newark, Ṅ. J.; on the $\$ 65,000$ of improvement bonds at the Howard Savings Institution, Newark, N. J.

BERGEN COUNTY.-C. I. Blauvelt, Clerk. The county seat is Hackensack. LOANS-
BOUNT BONDS
W500
When Due. 7 s , Jaut., $\$ 96.000$. ... 1897 to 1904 Total debt March 1, 1 $\$ 396 . . \$ 96,000$

Tax valuation, real.
.... ${ }^{\$ 2}$
$\$ 21,105,0=$ Population in 1890 was.....47,226

INTEREST is payable at the Hackensack Bank, Hackensack, N. J.
BERNARDS -This township is in Somerset Connty. LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation, personal, } 395.079 \\ & \text { Total valuation } 1895 \ldots .2,306.496\end{aligned}\right.$
 Tax valuation, real..... $\$ 1,911,417 / \begin{aligned} & \text { Population in } \\ & \text { Population in } 1880 \text { was. }\end{aligned}$

BLOOMFIELD.-Wm. L. Johnson, Clerk. Bloomfleld is in Essex Counts.

LOANS- When Die. SEWERE BONDS5s, ME.N, 812,50) ..Nov. 1, 1896 5s, M\&N, $\$ 2.500$ ) to Nov. 1,1912 Bonded debt Jan. 1, Э36. \$15, 1913 Flo ating debt............ 20,000 Total debt Jan. $1,1896 . . \quad 65,010$

## TAX FREE.-All of the above boads are exempt from taxation.

 INTEREST is payable at the Bloomfield National Bank.BRIDGETON.- $\left\{\begin{array}{l}\text { E. APPELGATE, Mayor. }\end{array}\right.$
This city is situated in Cumberland County.
LOANS-
When Due. SCHOOL BONDS53, Oet., $\$ 10,000 \ldots$
WATER BONUS63 , F\&A, $\$ 53,000$.

Aug. 1, 1899 ( $\$ 3,000$ due yearly)
to Aug. 1 ' 1913
Tar valuation, real..... $\$ 4,050,075$ Tax valuation, personal. 589,950 Assessment is 18 aetual value Total tax (per $\$ 1,000$ ) ........23.00 Population in 1890 was..... 7,703 Population in 1895 (est.) ....10,000

BURLINGTON.- JOSEPH P. WOOLMAN, Mayor.
This city is in Burlington County.
LOANS- (refunding) When Due. $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 22,500 \ldots .$. Sep 4s, M\&S, $\$ 22,500 \ldots . .$. Se 4s, J\&J, $\$ 10,000 \ldots .$. July 1,1901 Subject to ,000...... Dec. 1, 1921 STEMect to call after Dec. 1, 1901 5s, J\&D,
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 1,200$..

WATER BONDS- . Nov 1, 1916 $4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 25,500 \ldots .$. Nov 1,1916
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 28,000 \ldots .$. July 1,1908 Is, J\&J, $\$ 28,000 \ldots .$. July 1,1908 Iotal debt March, 1895.. \$105,200 Cotal debt March, 1895...\$105,200 Assessm't is abt. 66 p.c...actual val. Total tax (per $\$ 1,000$ )......... $\$ 7 \cdot 50$ Population in 1890 was........ 7,264 Population in 1880 was.......6,090

TAX FREE.-All bonds issued by this city are exempt from taxation.
BURLINGTON CO.-County seat is Mount Holly.
Total debt May, 1895... $\$ 89,169$ Total tax (per $\$ 1,000$ ) ...... $\$ 12 \cdot 40$ Tax valuation, real, $94,17,927,468$ Population in 1890 was.....58,528 Tax valuation, person'1 6,483,804

CAMDEN.-This eity is in Camden Counts.

| LOANS- <br> NAME AND PURPOSE. | Rate. Payable. | When Due. | Outstard'g. |
| :---: | :---: | :---: | :---: |
| Bountys loans, 1864 | 6 J \& J | July 1, 1896 | \$30,000 |
| do 1864 | 6 J \& J | July 1, 1898 | 20.000 |
| do 1864 | 6 J \& J | July 1, 1900 | 20,000 |
| do |  |  | 15,000 |
| City hall, 1874. | 7 J \& J | Jan. 1, 1903 | 75,000 |
| Fire department. 18 | 4 A \& O | Oct 1. 1909 | 15,000 |
| Floating debt, 1872 | 7 J \& J | July 1, 1902 | 75,000 |
| do 187 | 7 M \& N | May 1, 1906 | 130,800 |
| do 188 | 4 J \& J | July 1, 1911 | 218,000 |
| do 188 | 4 J \& J | Jan. 1, 1934 | 34,000 |
| Funding, 1886 | 4 J \& D | June 1, 1916 | 40,000 |
| Interest account, 18 | 7 J \& J | Jan. 1, 1904 | 25,000 |
| do 187 | 7 J \& J | Jan. 1, 1905 | 25,000 |
| Pay bonds, 1 | 7 J \& J | Jan. 1, 1907 | 25,000 |
| School bond | 7 J \& D | Dec. 1, 1896 | 2,000 |
| do | $4{ }^{12} 2$ | ….... 1914 | 75,000 |
| do | $41_{2}^{2} \ldots \ldots . .15$ | July, 1900-11) | 60,000 |
| ater bond |  | July 1, 1900 | 100,000 |
| do 188 | J \& J | July 1, 1912 | 50,000 |
| dd 188 | J \& J | July 1, 1917 | 50,000 |
| do 1892 | 412 | 1922 | 95,000 |
| do 1893 | $41_{2}$ J \& J | Jan., 1923 | 95,000 |

TOTAL DEBT, SINKING FUND, ETC.-The subjoined statement shows Camden's total bonded debt and the floating debt on May 1 1895, and in 1894, 1893 and 1892 :

The city water works in 1894 were valued at $\$ 605,037$, and the city hall, fire department property, etc., at $\$ 220,000$.
ASSESSED VALUATION-The city's assessed valuation and tax rate at different periods have been as follows :

| Years. | Real. | Personal. | Total. | Rate of Tux per $\$ 1,000$. |
| :---: | :---: | :---: | :---: | :---: |
| 1895 | \$24,616,920 | \$1,744,200 | \$26,361,120 | \$ $\$ 19.00$ |
| 1894 | 31,394,188 | 1,696,800 | 33,090,988 | 18.00 |
| 1891 | 17,141,770 | 1,416,610 | *31,000,000 |  |
| 1089 | 16,741,770 | 1,200,280 | 17,942,050 | 24.5. |
| 1886. | 13,701,474 | 1,592,210 | 15,293,684 | 26.50 |
| 1880. | 9,908,235 | 1,657,850 | 11,566,080 | 22.00 |

* The assessment for 1893 was for the tirst time made at full eash

POPULATION-In 1890 population was 58,313 ; in 1880 it was 41,659; in 1870 it was 20,045. The present population is estimated at 63,467.

## CAMDEN CO.-Harry F. Wolfe, Director

County seat is Camden.
LOANS- When Due. 5s, $68,78, \$ 86,0,10$. $\$ 10,000$ rearl Bonded debt $1895 \ldots \ldots \ldots$ Floating deht............ $\$ 36,000$ 102000

Tax valuation, real.... $\$ 35,48^{2}, 384$ Co. tax (per $\$ 1,000$ )...
Con
Copulation in 1890

CAPE MAY.- \{ J. HENRY EDMUNDS, Mayor.
This city is in Cape May County.

 SH, JEJ, \$15,000......Jan. 1, 1910 5s, AdvO. \$18,600.....Apr. 1, 1899 5s, A\&O, 19,80 …...Oct. 1, 1899 5s, J\&J $4,300 \ldots . . . J a n .1,1905$ Interest is payable at Cape May.
STREET IMPKov, 1837 5s, M\&N, $\$ 5,000$........ May 1, 1897 Total debt Nov. 15, 1895...\$77,700

## EAST ORANGE.-

## This township is in Essex County. LOANS- When Due.

LOANS- When Due. Tix Arreapioe borbit

| ( |
| :---: | ( $\$ 2,0000$ due yearly) ........to 1900 ( $\$ 1,500$ due vearly) $\$ 9, \ldots . . . .181896$ SEWER BONBS-

S, J\&J,
$\$ 4,000 \ldots . . . .$. 4 s, J\&J, $\$ 4,000 \ldots . .$. July 1,1897
$4 \mathrm{~s}, ~ J \& J$,

$96,000 \ldots .$. July 1, 1893 ( $\$ 8,000$ due yearly) to July 1, 1909 ts, $4^{1} 2 \mathrm{~s}$ \& $5 \mathrm{~s}, \$ 362,750,1-20 \mathrm{y}^{\prime} \mathrm{rly}$. STREET IMPROVEM'T BONDSTax valuation, personai $1,522,800$ Total valuation 1895 .....1,698,150 Assessment is $3_{4}$ actual value. County tax (per $\$ 1,000$ ). City tax (per $\$ 1,000$ ) State school tax (per \$1,000) 15.00 Population in 1890 was 1880 was......2,13 Population in 1895 was (est.). 2,700 | TREET IMPROVEM'T BONDS- |  |
| :--- | :--- |
| $. . . . . ., \$ 148,675 . . .1-10$ yearly. | $\begin{array}{l}\text { Population in } 1880 \text { was...... } 8,349 \\ \text { Population in } 1894 \text { (est.) } . . .17,000\end{array}$ |

ELIZABETH.-John C. Rankin, Jr., Mavor. This city got into financial difficulties through making extensive local improvements. Interest was defaulted February 1, 1879, and a compromise was finally effected with all the principal bondholders, by which new 4 per cent bonds were issued in exchange for the old 7 per cent bonds turned in at 50 per cent of their face value. The holders of the remaining $\$ 17,500$ of unadjusted bonds ard unknown. Elizabeth is in Union County.

LOANS-
 Sinking fun 1................. 885,854 Net dent 189.. ............. 811,854 Tax valuation, real..... 12,116,750 Tax valuation, personal.1,175,350 Total valuation 1895...13,292,100 Tax rate (per $\$ 1,000$ ) Population in 1890 was NAME AND PURPOSE.

Rate. Payable When Principal. Adjustment bonds, 18 $\qquad$ . 4 School bonds TOTAL DEBT, ETC.-Total bonded debt June 30, 1895, ineluding unadjusted bonds, was $\$ 3,467,720$. Bonds are all exempt from city tax, ASSESSED VALUATION-The city's assessed valuation and tax rate at different periods have been as follows:

| Eears. | Real. | Personal. | Total. | per $\$ 1,00$ |
| :---: | :---: | :---: | :---: | :---: |
| 1895 | 14,710,750 | \$2,144,800 | \$16,855.550 | \$29 |
| 1894 | 14,530,075 | 1,678,775 | 16,208,850 |  |
| 1893 | 14,248,9.50 | 1,719,918 | 15,968,868 |  |
| 1892 | 13,923,239 | 1,655,261 | 15,578,500 | $\square \quad 29$ |
| 1891 | 13,128,650 | 1,635,036 | 14,763,686 |  |
| 1890. | 12,580,925 | 1,495,344 | 14,076,269 | - 29.8 |
| 1889 | 12,052,950 | 1,375,402 | 13,428,352 | - 29.8 |
| 1887 | 11,529,600 | 1,717,145 | 12,246,745 | - 26.8 |
| 1880. | 10,741,725 | 1,466,697 | 12,208,422 |  |
| The t | - 1893 incl | State tax, | $\cdot 70$; county | tax, \$5:20 |

The tax rate in 1893 included State tax, $\$ 2 \cdot 70$; county tax, $\$ 5 \cdot 20$ city tax, $\$ 21 \cdot 90$; total, $\$ 29 \cdot 80$ per $\$ 1,000$.
POPULATION-In 1895 was 43,765 ; in 1890 population was 37 , 764 ; in 1880 it was 28.229 : in 1870 it was 20.832 .

ESSEX COUNTY.-ED. L. CONKLIN, Auditor. The county seat is Newark.

## LOANS- When Due. <br> \section*{5 R A\& O , 588}

5s, A\&O, \$4,588 ..... Apr. 30, 1901
( $\$ 10,000$, due y'rly) to Julv 1, 1899
$5 \mathrm{~s}, \mathrm{~A} \& 0, \$ 31,377$.Apr., 1896-1903
PARK BOND -
$3 \cdot 65 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 1,000,000$. Au.1,'15-35
(\$200,000 every 5 years.)
4s, A\&O, \$189,000... 1897 to 1905 (\$21,000 due yearly on to 1905 Principal and interest of the park bonds
INTEREST on the park bonds is payable by the United States Mortgage \& Trust Company, New York; on all other bonds at the Manufacturers' National Bank, Newark, N. J.

FRANKLIN.-R. Y. M. Chase, Chairman.
This township is in Essex County
LOANS- When Due.
ROAD BONDS-
$48, \ldots 2,000$ due yearly)................ 1896
$4 \mathrm{~s}, \ldots . ., \$ 47,000$.
WOODSIDE BONDS-
$68, \ldots . ., \$ 7,000 \ldots \ldots .$.
Total debt 1895
Tax valuation, real....... $\$ 57,000$ Tax valuation, personal
Total tax (per $\$ 1,000$ ) Population in 1890 was

| Population in 1895 (est.).. | 3,007 |
| :--- | :--- | :--- |
| , 200 |  |

## FREEHOLD.-W. B. Duryee, Commissioner.

This town is in Moumouth County
LOANS-
SCHUOL BONI
When Due.
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 15,000$
1905-1909
(\$1,000 due yearly on Jan. 1.)
SEWER BONDS
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 30,000$
Bonded debt Jan., 1896... \$96,000 Total debt Jan., 1896.... 899,000 Tax valuation, 1895.... 2,294,582 Assessment about $3_{4}$ ac Population in $\$ 1,000$ )... Population in 1890 was.

WATER BONDS-

WAR BONDS-
7s, A\&O, \$510.000,...Apr. 1, 1899 Total debt Jan. 1, 96. . $\$ 1,808,465$
 Tax valuation, real...152,894,120 Tax valuation, person'l 31,108,963 Total valuation 1895..184,003,083 Co.tax (per $\$ 1,000$ ) Population 1890... 6.04 Popuation in 1890 was.....256,090 Population in 1880 was.... 189,929

The total tax roll as given above ineludes State，county and to wnship tax，$\$ 9 \cdot 50$ ；town tax，$\$ 5 \cdot 00$ ；school tax，$\$ 0 \cdot 75$ ．

INTEREST pasable at Treasurer＇s office．
TAX FREE－All of the town＇s bonds are exempt from taration．

## GLOUCESTER．－John Beaston，Mayor．

 This city is in Camden County：

Water Boxps－Cont．－
$48, \ldots . . .2,836,000 . . . . . .$.
（ $\$ 2,000$ due yearly）．．．．．．．．．．．．．．．． 1896 Bonded debt $1895 . . . . .$. ．$\$ 102,000$ Tax valuation，real．．．．．．．．1，647，350 Tax valuation，personal． Total valuation 1895. Total tax per 81.000 was
Populion in 1890 was
．．6，564
GLOUCESTER CO．－H．S．Talman，Co．Col＇r．

## County seat is Woodbury：

LOANS－When Due．Total debt Jan．1，1896．．．．．\＄40，000
 （85，000 due yearly）to Nov．1， 1896 Tax valuatiou．persomal $3,728,4.15$ ，0w duoyearly）to Nov． 1,1898
$45, \mathrm{M} \& \mathrm{~N}, \$ 20,000\left(\$ 2\right.$, non $\left.\mathrm{y}^{\mathrm{C}} \cdot \mathrm{ly}\right)$
Interest pargble in Wootbury Total valuation $1895 \ldots 14$ Population in 1890 was Population in 1880 was ．$\quad 28,649$

## GUTTENBERG．－John Zeller，Chairman．

## This town is in Hudson Country．

| LOANS－When Dise． | Tax maturion， |
| :---: | :---: |
| ， | Tax valuation，pe |
| 14＊．．．．．．．．．．．．Prst dre | Total valuation 1895．．．．． 680 |
| Bouded debt $1895 . . . . . . . . . .8850,144$ | Tax fate（per\＄1，000） |
| Floating debr．．．．．．．．．．．．．．．11，008 | Population in 1890 w |
|  |  |

## HARRISON－Johy J．Mulligan，President．

 Tuis ofty is in Hudson Connty．LOANS When Diee．
STBEET TMPROVEMEST BosDS－
6s，J6ム，$\$ 8,000 \ldots . . . J a 1.1,1916$
Witee Bosde

Tows Hure Ronids－

Floating debt
$\$ 93,193$
Slukinf tund
$\begin{array}{r}\$ 93,193 \\ 419,693 \\ 6,000\end{array}$
Net delit $1 \times 45$
$\begin{array}{r}6,000 \\ 44,592\end{array}$
Tax valuatiou，real， 93 ． $3,214,587$
Tax ralnation，persomal，254，500
Tintal tac（par 21 now
Popalation in 1890 was．．．．．． 8,338

HOBOKEN．－\｛ LAWRENOE FAGAN，Mayor．
Hoboken is In Hudson Conaty．


POPULATION－In 1890 population was 43,648 ；In 1880 it was 20，999；in 1970 it was $20,297$.

HUDSON CO．－William Heller，Director．
This county contains the cities of Jersey city，Hoboken and Bayonne The county seat is Jersey City．
LOANS－
When Due．
When Due．
LOANS－When Due．

BRIDGE BONDS－
$\begin{array}{ccc}5 s, \text { Jaj，} & \$ 31,000 \text { ．．Nov．1，} 1901 \\ 48,000 \text { ．Jan．1，} 1897\end{array}$ （ $\$ 5,000$ due yearly）to Jan．1， 1898 $4 \mathrm{Lg}, \mathrm{M} \& 8, \$ 100,000 \mathrm{~g}$ c．Sept． 1,1918 6s，Ado $\$ 10,000$ Lus，AcO，\＄10，000，．．．Oct．1， 1896 4 los，J\＆J，$\$ 100,000$ ．．F．Jan．1， 1911 （\＄10，000 due yearly）to Jan，1， 1920 15，JdEJ，\＄150，00U．．．r．Jau．1， 1996
to Jau．1， 1910
PUBLIC ROAD Bonds－
4hos，M．i．N， 100,000 ．．．．Nov．1， 1922 $4{ }^{2}$ gs，Jde．， 500.000 c dr．Jan．1， 1923 $41 \mathrm{gg}, \mathrm{J}$ \＆J $, 500,000 \mathrm{~g}$. edr．Jan． 1,1924 4 gg J \＆J， $100,000 \mathrm{~g}$, c\＆r．Jan． 1,1925 4 s ，A\＆O， $24,000 \mathrm{r} . .$. Oct．1， 1902 4s，AdEO， 38,000 1．．．．．Oct．1， 1903 $4 \mathrm{4}, \mathrm{AcJ}, 38,000 \mathrm{~F} . . . \mathrm{Oct}$ ． $1,190 \frac{1}{2}$ PURCHASE BONDS－．．．Jan，2， 1925 $4_{2} 1_{2}, \ldots . . \$ 73,000$ r．．．．．Nov．2， 1911 $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 250,000$ edtr．Jan．1， 1905 5s，J\＆J， $300,000 \mathrm{r}, \ldots \mathrm{Jan} .1,1898$ $5 s . J \& J .318 .000$ e $\&$ r．May 19， 1901
WAR RENEWAL BoNDS－ 5s，Md\＆S，$\$ 854,000$ edr．Jan．1， 1905

INTEREST is payable by the First Natioual Bank，Jersey City，N．J TOTAL DEBT，ETC．－The bonded debt in 1895 was $\$ 3,687,800$ ； floating debt，$\$ 46,854$ ；total debt，$\$ 3,734,654$ ；sinkiug fund，$\$ 1,133,990$ ； net vebt，$\$ 2,600,664$ ．The net delat in 1891 was $\$ 1,213,135$ ．
ASSESSED VALUATION and tax rate have been as follows
Fears．Real．Assessed Valwation－Tersonal．Total．Tax rate
 $\begin{array}{rrrrr}1893-94 \ldots \ldots . & 130.209,003 & 11,382,219 & 141,591,212 & \ldots . .60\end{array}$ POPULATION．－The population in 1890 was 275，126；in 1880 was 187，944；in 1870 was 129,067 ．Estimated population in 1894 was 300,000 ．

JERSEY CITY．－\｛PETER F．WANSE々，Mayor．
Jersey City formerly suffered sreaty from ditionty in oro taxes and assesaments．Under the Martin Act，lrowever，receng passed by the Legislature，the arrears of taxes are now made liens on the property，and if not paid within three years the property can be sold to satisty them．The lands and buildings aequired by the oity durius the past fow years have not as yet been valued and plaeed in the account known as＂eity property，＂It is expeeted that this valua－ tion will be completed shortly，and when the amount is added the total of the city＇s resources will be larkely inereased．The city has also suc－ ceeded in adjusting the tuxes with the railroads，and the latter now pay into the treasury about $\$ 225,000$ anuually．Jersoy City is in Hudeon Counts．


City of Jersey City， $1884, \ldots 00$ due yearly． 6 A $\alpha$ Apr． 1,1904 † $1.000,000$ Eire Eucine House，Polfee Station，ete．，Bonds－
 Engine honse，ete．， $1893 \ldots \mathrm{~F}$ 4 $\mathrm{L}_{9}$ J \＆J July 24， 1901
do do
do



## Assessmeut bouds， 1875 ，cerr

| do | $1876 . \mathrm{es}$ |
| :---: | :---: |
| do | $1891 . \mathrm{cs}$ |
| Floating debt， | $1879 . \mathrm{es}$ |
| Maturing bonda， | $1880 . \mathrm{es}$ |

## Maturing bonds， 1880.6 A

Differences，do 1892.0 cr
Differences，de．， 1881 ．．
Tin
urtearages， 1899


Sohool Bonds，including Bergen，ete．，Issues－
Pub，sohools（Bergen）， $1869 . \mathrm{r}$ ， Waterloand sewers，1892．cest Waterloan， 1866

| －loan， | 1866．．．．．．．．．．．．． | 7 |
| :---: | :---: | :---: |
| do | 1870. | 7 |
| do | 1872 | 7 |
| do | 1872 | 7 |
| do | 1874. | 7 |
| do | 1876. | 7 |
| do | 1876. | 7 |
| do | 1878. | 7 |
| do | 1873. | 7 |
| do | 1877. | 6 |
| do | 1879. | 6 |
| do | 1879. | 6 |
| do | 1833. | 5 |
| do | 1891．．．．Fefunding | 5 |
| do | 1891．．．do | 5 |
| do | 1892．．．do | 5 |
| do | 1893. | 5 |

INTEREST ou bouls is paid by the Merchauts' Exchange Natholal Bank of New York City.
TOTAL DEBT, ETC.-The subjoined statement shows Jersey City's total municipal debt, the resources held by the city against the same, also the water debt, on the first of December of 1894 and 1893.

General account deb

| 1894 |
| ---: |
| $\$ 8,850,743$ |
| $4,239,00$ |
| 494,66 |
| 120,50 |
| 179,58 |
| 378,07 |

remporary loans...........
Unexpended appropriations, 1889.91
Other
Total liabilities (excluding water debt) .. Cash in City Treasury in sinkliog funds..... axes due and mupaic. Assessments due and unpaid..
Due city for advertising tax sales

## ther items

Total resources
Tater debt (sinkiuk funds not dedur....
Water (sinkiuk funds not deducred) ... \$5,136,00 the city's bonds and certiticates, on Dec. 1, 1894, were as follows: General sinking funds. $\begin{array}{r}\text { Cash. } \\ \$ 125,665 \\ 6,128 \\ \hline\end{array}$ Securilies.
$\$ 1,474,539$ 248,915
Total........................ $\overline{\$ 131,793} \overline{\$ 1,723,454} \overline{\$ 1,855,247}$ CITY PR

ASSESSED VALUATION.-The city's assessed valuation and tax rate have been as follows :


POPULATION.-In 1890 population was 163,003 ; in 1880 it was 120,722; in 1870 it was 82,546 .

KEARNEY.-Irving V. Dorland. Treasurer.
This township is in Hudson Crunty.

| LOANS- Wher Due. | SEWER BONDS- |
| :--- | :--- | :--- |
| BUILD'G \& TREET IMP.- | SE, M\&S, $\$ 25,000 \ldots$ Sept. 1,1901 |

 s, F\&A, $27.500^{*}$....Aug. 1, 1901 $5 \mathrm{~F}, \mathrm{~F} \mathrm{\&}$ A, $45,000^{*} \ldots$ annually. $5 s, M d S, 13,000^{*} \ldots$ annually. 5s, var. $\$ 9.000 \ldots .22,000$ y'rly. KEDEMPTION RR. BONDS $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D},{ }^{* 94,000} \ldots .$. June 1,1902 5s, J\&D, $48,800 \ldots .$. June 1,1904 SCHOOL BONDE s, Mas, $\$ 500 \ldots$ Apr. 11, 1897 5s, M\&S. ${ }^{24,000} \ldots$ 1896-1899 (\&4,000 due early Sent 1 . , J\&D, $\$ 18,000$.. (\$2,000 due yearly on June 1.)

Total. \$1,600,204
$\overline{\$ 1,855,247}$
$7,964,427$
$4,741,500$
,741,500
664,336 879,650
286,509
\$14,127,4:22
\$1,016.754 1,127,671 2,003.03:2 $1,426,500$
10.378 1025,398

49, 498,582 $\$ 5,136,000$ WATER BONDE-
6s, A\&O, $\$ 58,000 \ldots$ Oct. 1,1917 6s, AdO, $\$ 58,000 \ldots$. Oct. 1,1917
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 30,000 \ldots$. Oct. 1,1917 5s, AdU, $30,000 \ldots$. Oct. 1, 1917
$5 \mathrm{~s}, \mathrm{M} \mathrm{\&}, 2,000 \ldots$. ...... 1917 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 13,000 \ldots .$. 5s, Adto' 1.1,000.....Oct. 1,'19-20 Bonded debt Mar. 1,'45..\$533,300 Floating debt Total debt...
$\begin{array}{r}55.504 \\ 588.804 \\ \hline\end{array}$ Sinking fund

588,804
79,489 Net debt Mar. $1,1895 . . .559,315$ Tax valuation, real......4,438,150 Total valuation personal. 848,050 Tax rate (per $\$ 1,090$.... $5,286,200$ Population in 1890 was 5

NAME LOANS AnMme OR PURPOSE. City improvement refunding. 1886 City tax. Corporate Intercepting se
Market bond Marinet bonds.
Paving bonds. Sewer
do

## Street improvement

Tax
Tax arrearage and sewer. 18
 Populat'n'95 (State census). 10,467
The assets of the township in 1895 amounted to $\$ 620,57039$. Of this amount $\$ 18,31778$ was cash; $\$ 135,250$ value of real estate; $\$ 117,500$ value of water system; sinking fund, $\$ 79,48881$; arrears of taxes, $\$ 45,48278$; other assets, $\$ 64,04621$.
INTEREST on the redemption bonds is payable by the Central Trust Company, Niew York: on the street improvemeut bonds marked thus (*) by the National Newark Bankios Comnany; on the sewer bonds due sept. 1, 1901, and on $\$ 5,000$ due annually at the German National Bank; on all others at the Essex County National Bank.

LONG BRANCH.-Long Branch is in Monmouth County. Bonded debt 1895..... $\$ 94,006$ Total valuation 1894. $\$ 10,396.430$ Floatins debt ........... 94,817 Tax rate (per \$1,000). 3.00 \begin{tabular}{lr|l}
Sinking fund ........... \& 15,271 \& $\begin{array}{l}\text { Real valuation } 1893 \ldots . . \$ 18,000,000 \\
\text { Population in 1890 was }\end{array}$ <br>
\hline$, 216,550$

 

Tax valuatio, real...'l \& $9,216,550$ \& Population in 1890 was......7.231 <br>
Tax valuation,person'l \& $1,179,=80$ \& Population in 1880 was......3,833
\end{tabular}

## MADISON.-JOHN MCFERNAN, Treasurer.

This borough is in Morris County. Bonds are tax exempt.
 5 , A\&O, $\$ 15,000 \ldots . .$.
$58, \mathrm{~A} \& 0,815,000 \ldots \ldots . . . . . . . . . .1910$
, AdO, $15.000 \ldots .$. Apr. 1. 1923
Subject to eall Apr. 1, 1903.
ATER BoNDs-
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 60,000$..
INTEREST is payable at the First National Bank of Madison

## MERCER CO.-N. H. Furman, Director.

County seat is Trenton.
LOOANS- When Due.
$5 \mathrm{~s}, \ldots 5,000$ due $\$ 000$...Feb. 1,1897 ( $\$ 5,000$ due yr'ly) to Feb. 1, 1909
DEFICIENCy Bonds\&, ......, \$25,000....Aug. 15, 1897 $48, \ldots \ldots, \$ 25,000 \ldots$. Aug. 15, 1897
$4 \mathrm{~s}, \ldots . ., 25,000 \ldots$. June 8,1903

Bonded debt 1895......... \$180,000 | Floating debt............. | 150,000 |
| :--- | :--- |
| Total debt $1893 . . . . . .$. | 330,000 | Tax valuation, reai,95.34,722,352 Tax valuation, personal.10,816,171 Tax rate (per $\$ 1,000$ ) ........ $\$ 5 \cdot 50$

Population 1890 was....... 79,978
 banks. 1893: Water debt (included above) Floating debt (additio al) cent of the bonds outstanding. cent of the total valuation. cent of actual value: sus, it was 215,807 . This city is situated in Middlesex County.
$4{ }^{2}$ 2s, M\&N, $\$ 65,000$...Nov. 1, 1920 REVENUE BONDS-

- 1,1920 $48, \mathbf{M} \& N, \$ 33,000$.

MIDDLESEX CO.-David SERVISS, Vollector

RAILROAD
000.... $\qquad$ ILROAD BONDS-
I\&N, $\$ 285,000 \ldots . . .$. Yearly
(Various amounts) to 1918 SEWER BONDS-
$5 \mathrm{~s}, \mathrm{M} \& N, \$ 150,000$ $5 \mathrm{~s}, \mathrm{M} \mathrm{\& N}$,
$4 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}$
$\$ 150,000$
60,000

May 1, 1913 48, F\&A 60,000 ....Aug.1, 1905 5s, JdJ, \$149,500

Aug.1, 1905 Bonded debt Feb. 1, '95.. $\$ 584,500$ Population 1890 was.......... 8.656 INTEREST on the railroad bonds is paid by the Mutual Life Insurance Co., Newark, N. J.; on the sewer bonds in New York, and on the school bonds in Montclair.

NEWARK. $\left\{\begin{array}{l}\text { JULIUS A. LEBKNECHER. Mayor. } \\ \text { JOHN S. GIBSON, Comptroller. }\end{array}\right.$

## Newark is situated in Essex County.

County seat is New Brunswick

LOANS-
When Due.
Bro
( $\$ 1,050$ Adue yearly) Apr. 1, 1896 4, JdJJ, \$70.000.........Jau. 1, 1897 ( $\$ 10.000$ due ye'ly) to Jan, 1903
RENEWAL BONDS-
Gs, J\&J, $\$ 1,000 \ldots . . \mathrm{Jan} .1,97-99$ 48, JdJJ, $17,000 \ldots . J$ Jan.,'97-1900 4s, J \&JJ, $1,500 \ldots . . J a u ., 1897^{-94}$
 4s, $(\$ 5,000$ due yearly on Jan 1907 Bonded debt Jan. 15,'96. $\$ 164,300$ Floating delit.............. 15,000 Total debt Jan. 15,'96..... 179,300 Tax valuation 1895 ....26.803.739 State school tax (per $\$ 1,000$ ) . $\$ 2 \cdot 83$ County tax (per $\$ 1,000$ ) Population 1890 was.. INTEREST is payable at the County Collector's office, New Brunswick, N. J.
TAX FREE.- Ail bonds issued by this county are exempt from taxation.

## MONTCLAIR.-JoHN H. Wilson, Chairman.

This to wnship is situated in Essex County.
LOANS- When Due. Floating debt Feb. 1, '95. \$115,500 Total debt Feb., 1895. ... 700,000 Tax valuation, real.......6,360,000 Tax valuation, personal. 800,000 Total valuation 1894....7,160,000 Total valuation 1893...5, 599,500 Total tax (per $\$ 1,000$ ) 1894 value. Population 1890 was.
ds is paid by the Mutual Life Insur-

| Rate. | Payable. | When Drue | Outstand'g. |
| :---: | :---: | :---: | :---: |
| 4 | M \& S | Mch. 1, 1906 | \$126,000 |
| 4 | M \& S | Mch., 1923 | 1,500,000 |
| 4 | M \& 8 | Mch. 1, 1906 | 158,000 |
| 6 | F\& A | Aug. 1, 1908 | 700,000 |
| 5 | J \& D | June 1, 1910 | 500,000 |
| 4 | A \& 0 | Apr. 10, 1908 | 620,000 |
| 4 | A \& 0 | Apr. 1. 1911 | 335,000 |
| $4{ }^{1} 2$ |  | 1895 to 1897 | 300,000 |
| 6 | M \& S | Mch. 1, 1909 | 180,000 |
| 4 | M \& S | Mch. 1, 1897 | 148,000 |
| 6 | M \& S | Mch. 1, 1909 | 270,000 |
| 4. | M \& N | May 10, 1906 | 500,000 |
| $41_{2}$ | A \& 0 | Oct. 1, 1896 | 97,000 |
| $41_{2}$ | J | July 1, 1897 | 75,000 |
| $41_{2}$ | J \& J | 1900 | 28,000 |
|  | J \& J | July 1, 1898 | 61,000 |
| 4 | J \& J | July 1, 1899 | 51,000 |
| 4 |  | 1901 | 34,000 |
| 4 |  | 1902 | 33,000 |
| 4 |  | 1903 | 31,000 |
| 7 | F \& A | Aug. 1, 1906 | 50,000 |
| 6 | F \& A | Aug. 1, 1897 | 100,000 |
| 7 | M \& N | May 1, 1905 | 500,000 |
| 5 | M \& N | May 1. 1909 | 100,000 |
|  |  | 1911 | 70,000 |
| $41_{2}$ | M \& N | May 1, 1915 | 215,000 |
| $41_{2}$ | M \& S | Mch. 6, 1918 | 20,000 |
|  | J \& D | Dec. 2, 1908 | 20,000 |
| 4 | $J$ \& D | 1910 | 20,000 |
| 4 | M \& N | May 1, 1914 | 30,000 |
| 4 | M \& N | May 1, 1916 | 12,000 |
| 4 | A \& 0 | Apr. 1, 1917 | 15,000 |
| 4 | F \& A | Feb. 1, 1922 | 6,450,000 |
| 4 |  | 1912 | 20,000 |
| 4 |  | 1913 | 55,000 |
|  | M \& N | 1922 | 100,000 |

INTEREST is payable at the olfice of the City Treasurer and at local
TAX FREE.-The city's bonds are all exempt from taxation.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Newark's total bonded debt, the sinking fund held by the city aquinst the same, and water debt, on Jan. 1, 1896, and in 1894 and



Net bonded debt.............. $\$ 11,259,685$ 3,291,895
$\$ 11,441,105$
$\$ 7,677,000$
12,249,594 \$331,000
The sinking fund receives each year an amount equal to about 3 per
DEBT LIMITATION.-The city's debt is limited by law to 15 per
ASSESSED VALUATION.-Tlie city's assessed valuation and tax rate have been as follows, property being assessed at about 70 per


POPULATION.-In 1890 population was 181,830; in 1880 it was 136,508; in 1870 it was 105,059 ; in 1895 , according to the state cen-

NEW BRUNSWICK.-\{ \{ J. H. VAN CLEEF, Mayor.
LOANS- When Due. LOANS- When Due.
REFUNDING BONDS SINKING FUND BONDS
6s, M\&S, \$11,000..Sept. 1, 1902-3 6s, M\&S, $41,000 . .1901,{ }^{\prime}{ }^{2}$ \&'03 , J\&J, 1

| SINKINO FUND BoNDs－（Conel． | STREET \＆SEWER BONDS－（ Oont．） |
| :---: | :---: |
| $53, \mathrm{McN}, \$ 15,000 . . \mathrm{May} 1,1897$ | 6s，Me－\＄9，500 1900 \＆ 1901 |
| 5s，M\＆S，22，000．．Sept．1，1901 | 68，M\＆N， 18,500 |
| $5 \mathrm{~s}, \mathrm{Mdss}, 25,000 . . \mathrm{Sept}$. 1， 19023 | 6s，M\＆N，24，000．．1902 \＆ 1903 |
| $5 \mathrm{~S}, \mathrm{JdzJ}$ ， 15.000 Jan，1，1905－6 | 6s，M\＆N，37，000 ． 1903 \＆1904 |
| $4 L_{28, ~ M d N}$ ，12，000 ．May 1，1907－8 | 6s，M\＆N，500． 1904 \＆ 1905 |
| 4233，Adv0，95，000．．Oct．1， 1919. | $68, \mathrm{MdN}, 4,500.1905$ \＆ 1906 |
| 4s，M\＆N，65，000．．1907 \＆1908 |  |
| 4s，M\＆S， 10,000 ．Mar．． 1907 | 6s，M，\＆N，11，500＿1907\＆ 1908 |
| 3s，M\＆N，${ }^{\text {che }} 10,000 .$. Nov．1，1908－9 |  |
| 3s，M\＆S，${ }^{\text {STREET }}$ AND SEWER BOXDS－ |  |
| $78, \mathrm{M}$ ¢ $\mathrm{N}, \$ 55,000 \ldots 1895$ \＆ 1896 | 7s，M．ex， 50,000 ．．Med．1，1903－4 |
| 8，200．．．．1896 \＆ 1897 | 78，M\＆N 23，500．．．．Nov．1，1896 |
| M\＆N，207，500．．1897 \＆ 1898 | （＊5．000 due yearly）to Nov，1， 1900 |
| ，M\＆N，14．600 ． 1898 \＆ 1899 | 78，MEN，$\quad 10,000 \ldots$ Nov． 1,1896 |
| 6s，Mdx． $2229,000 \ldots 1898$ \＆ 1899 | （\＄10，000 due $\mathrm{y}^{\prime} \mathrm{Il}$（＇）to Nov．1， 1899 |
| 6s，M\＆N，30，000 ． 1899 \＆ 1900 |  |

The bond isoues marked thus（ $\%$ ）in the above table are all held by
hesinking fund． TAX FREE．－
elt＇s bonds are exempt from taxation． issues listed in the above table，is payable at the Ninth National Bant New Yorls City．All other interest at the Yational Bank of New Jersey in New Brunswick．
TOTAL DEBT，SINKING FUND，ETC．－The subjoined statement shows vew Brunswick＇s total munielpat debt，the sinking fund held by the city against the same，the water debt，and the city＇s floating debt the dates mentioned．
Total municipal deht．．．．．．．．．．．
sinking funds aud cash assets．
Apr．1，1895．Apr．1，1894．Apr．1，1893．
．$\$ 1,581,800$ ．$\$ 1,585,600$ \＄1，567，600


Net debt．
$\overline{\$ 1,219,440} \overline{\$ 1,256,276}$ Water dent，inclinded atiove

亿元

## The

The total debt of the city in 1885 was $\$ 1,618,619$ ；sinking fund and cash，$\$ 57,519$ ；net debt．$\$ 1,561.100$ ．

Regarding the bonds now betug offered，the City Treasurer makes the following statement：＂The bond offered is practically a water bond， having the double security of the credit of a growing and a wealthy elty withla 30 miles of New York whith has never detaulted，ani the assets of the water－works，rapldly finereastug in value，and a practicalls inexhanstible supply of remarkably pure water：＇

CITY PROPERTY．－The elty owns publle bullaings，steam re engmes，etc，and water works which cost $\$ 493,000$ ．The gross earn Ings trom the water－worls for the year 1894 were $\$ 52,107$ ，includ fag rental of fire hydrants；the cost and maintenance was $\$ 12,315$ ， leaving a net fincome for the year of 839,792 ，or over 3 per cent of the net debt of the elty．About $\$ 10,000$ has been pald for new street malns and $\$ 20,000$ for a new 20 －Inch pamplag main during the past two years，all of whtch has been pald for out of the carninges of the works， while 810,000 has been expended in extending the sewerage system and charged to current expenses，ahowing a most conservative man－ agement of the city affalrs．
ASSESSED VALUATION．－The elty＇s assessed valuatlon and tax rate have been as follows ：
Real


POPULATION．－In 1890 population was 18,603 ；in 1880 it was 17,$166 ;$ in 1870 it was 15,058 ；Pollce census，1891，20，338．Popula ton in 1893 accordlag to local figures is 20,000

ORANGE．－$\left\{\begin{array}{l}\text { JOHN GILL．Mayor．} \\ A . \text { STRUBLE，City Cle }\end{array}\right.$
Orange is aituated in Essex County．None of the clty＇a bonds can be retired before maturity．

LOANS－
$4424, \ldots . .8150,000,1004$ to 1014
Part due ycarly．
Deficiever Bosid

## $78, ~ d .00,86,000$ $78, ~ A .20,15,000$ $78,1.00,10,000$

Ton\＃House Bosps Apr ，1， 1899 （ 1,000 dne Jearly to Dec．Dec． 1,1996

 （ 85,000 date yearly．）
G8，MkN，$\$ 229.000 \ldots$. May 1， 1897
 （ 825,000 due yly）to Jume 1， 1932 5 ＿JkJ． 830,000 ．．．．．．Jan． 1,190


CITY PROPERTY．－The city owned in 1894 public school buildings， flre engine houses，police station and almshouse，and 33 aeres of poor farm，worth in all $\$ 400,000$ ，together with a water system costing $\$ 425,000$ ，and in 1894 valued at $\$ 800,000$ ，the revenue from which at a low estimate paid the interest on water bonds and ruaning expenses， besides adding to the sinking fund and extending pipes．
ASSESSED VALUATION．－The city＇s assessed valuation（about one－half of the cash value）and tax rate have been as follows：

|  | Personal Indebtedness |
| :--- | ---: | ---: | ---: | ---: | ---: | Total．Assessed Tax Rate

POPULATION．－The estimated population in 1895 was 22,792 ；in 1890 population 18,844 ；in 1880 it was 13,207 ；in 1870 it was $9,31 \mathrm{~S}$ ．
PASSAIC．－$\left\{\begin{array}{l}\text { ANDREW MCLEAN，Mayor．} \\ \text { C．M．WH．CON，Treasurer．}\end{array}\right.$
Passalc is in the county of the same name．
LOANS－Then Due．${ }^{5 \mathrm{~s}}, \ldots ., \$ 20,000 \ldots . . .1895-1915$ $7 \mathrm{~s}, \mathrm{M}, \mathrm{N}, \mathrm{N}, \$ 25,000$ ．Nov． 1,1896 5s，J\＆D，$\quad 24,000 \ldots$ Jume 1，96＇ 19 5s，J\＆J， $23,500 \ldots$ Jau． 2,1902

 5s．．．．S PUBLO PARK BONUS－

1898－1912
5s，JtJJ，$\$ 3,000$ dae yearly）to 1905
SCHONL HOUSE BONDS
5 s，J\＆J，$\$ 17,000 . . . . .1896$ to 1906
$58, \mathrm{~J} \& J, 31,000 \ldots . . .12 . .1896$
$58, \ldots . .89,000 \ldots \ldots \ldots . . . . . .1912$
SEWER BovDs－
STreer InP．Box s（renewal）－ Ss，MiteN，$\$ 3,000, \ldots, \ldots 1896-1897$
Bonded debt．Jan．1，96． Bonded debt Jan．1，96．．\＄136， 89
Floatin debt．．．．．．．．．． 119,363
 Net debt Jan 1，1896．．．．．406，388 Tax valuation，real．．．．．．．．$, 921,895$ Tax valuation，personal 875,955 Total valnation 1895 ．．．． $6,797,8 \overline{0} 0$
Assessment is $2_{8}$ actual valine． Total tax（per $\$ 1.000$ ）．．．．．．．$\$ 29 \cdot 80$ Popalation in 1890 was Population in 1880 was．．．．． 6,0232
INTEREST is payable at Passaic National Bank，Passaic，N．J．
PASSAIC CO．－Arthur B．Pearoe，Clerk．
County seat is Paterson．

LOANS－
When Duc．
58，M．$k \mathrm{~N}, 8160,000 \ldots$ May 1,1896 （ 810,000 due $y^{\prime}$ rly to to $\mathrm{sray} 1,1899$ 5s，FAEA，$\$ 20,000$ ．．．．．．．．．．．．．．． 1896 titerest is payabie in Paterson．

Total debt Jan．，1896．．$\$ 185.750$ Tax valuation，real．．．． $40,518,89 \mathrm{~S}$ Total valuatlon 1895．．．49，925，179 Assessment about $i_{\text {a }}$ actual ralue． Population in 1890 was．．．105，016
Population in 1895 （est） Population in 1895 （e8t．）．．135，000

PATERSON．－CARISTLAN BRAUM，Mayor．
Paterson is in Passalo Counts．
LOANS－
Ratereat．－Payable． LOANS－－ CIty TAND PURPOSE．
 at the OREST is payahla at the United States National Bank， ，
TOTAL DEBT，ETC．－The subjofned statement shows the total mumbelpal debt of Orange，the sinking fund held by the city against the same，the water debt，and the city＇s floating debt，on the dates named．
Total municipal debt
Mar．1895．June，1894．Mar． 1893 siniking funds and other assets．
Wet debt ．．．．．．．．．．．．．．．．．．．．$\$ 1,416,825 \quad \frac{12,212.338}{\$ 1,210,000} \quad \frac{31,086}{891.314}$ Water debt（ineluded above）．．．．．．．$\$ 30.000$
Floating debt．．．．．．．．．．．．．．．．．．．．．．$\$ 359,000 \quad$（1）
$\$ 366,000$
None
The sinking fund recelves yearly alont $\$ 24.000$ ，ralsed by taxation ad from the water works and other sonrcea．The avallable assets con slat of unpald taxes，assesaments mul cash in treasury．

$\begin{array}{lll}\text { War bounty bonds．．} 1865 & 3-4\end{array}$


PAR VALUE OF BONDS－Most of the bonds are for $\$ 500$ each．
INTEREST is payable at the City Treasurer＇s office
TOTAL DEBT．－The eity＇s total debt in July，1895，was $\$ 2,518,500$ ． The subjoined statement shows Paterson＇s total municipal debt and the city＇s floating debt on each of the dates desiguated．


Total debt．．．．．．．．82，998，024 $\overline{\$ 2,023,000} \overline{\$ 1,774,471} \overline{\$ 1,610,575}$
FREEDOM FROM TAXATION－The city taxes none of its bonds．
CITY PROPERTY－The city ownel property and other available assets on Marolh 20，1895，amounting to about $\$ 3,807,713$ ；cash in treasury（Includeid）$\$ 60,687$.
ASSESSED VALUATION－The city＇s assessed valuation（about three－fourths of the eash value）and tax rate have been as follows：


POPULATION-In 1890 population was 78,347 ;
51,031 ; in 1870 it was 33,579 ; in 1895 it was 97,344 .
PERTH AMBOY.-E. W. Barnes, Mayor.
This city is in Middlesex County.
LOANS- When Due. Tax valuation, real,'94. \$2,907.625 ${ }^{4112 s, 5 s, 68, \$ 157,100 \ldots ' 95}$ to $1923 \left\lvert\, \begin{array}{lr}\text { Tax valuation, pers'nal. } & 182,380 \\ \text { Total tax (per } \$ 1,000 \text { )... } & \$ 23.50\end{array}\right.$ Total debt Mar. 1, 1895.. $\$ 157,100$ Population in 1890 was..... 9,512 Sinking fund.
PHILLIPSBURG.- $\left\{\begin{array}{l}\text { JOHV C. PERDOE. Maror } \\ \text { FRANK KNEEDLER, Clerli. }\end{array}\right.$
This town is in Warren County. LOANSWhen Due. $4 \mathrm{~s}, 4^{1} 28$ \& $5 \mathrm{~s}, \$ 25,000$ Total debt Jan. 1, 1896... $\$ 85.000$ Tax valuation, real......2.531,225

Tax valuation, personal. \$832,784 Total valuation $1895 \ldots \$ 3,361,009$ Assessment about 4 actual value.
Tax rate (per $\$ 1,000$ )........ $\$ 18 \cdot 00$ Population in 1890 was...... 8,644 PLAINFIELD.- $\left\{\begin{array}{l}\text { A. GILBERT. Mayor. } \\ \text { J. MCMURRAY, oler }\end{array}\right.$ This city is in Union Countr.
Sewer notes.............. $\$ 100,000 \mid$ Total tax (per $\$ 1,000$ )..
 Tas valuation $1895 . . . . .7 .220,000$

POMPTON.-Daniel a. Wheeler, Treasurer.
This to wnship is in Passaic County. About a year ago the village of Pompton proper was voted info a borough which comprised about one third of the assessed valuation of the township of Pompton. This explains the difference in the figures of assessed valuation for 1895 and 1894 given in the following statement. By agreement it is expected that the borough will care for one-third of the bonded delot of the township; consequently the figures of total debt on May 1, 1896, should be as given below.

LOANSAILROAD BONDS-

When Due. |Tax valuation, real....... $\$ 442,100$ 5s, May, $\$ 55,000 . . .$. May 1,1896
$\$ 10,000$ due y'riy) to May Interest payable in New York. Bonded debt May 1,'96,abt. $\$ 36,600$ Total valuation 1895... 491,375 Population in 1890 was.......2,153 any time in sums of not less than $\$ 10,000$.

RAHWAY.- $\left\{\begin{array}{l}\text { J. J. DALY, Maror. } \\ \text { R VANDERHOVEN, Treasurer. }\end{array}\right.$
This city, of Union County, was declared bankrupt in 1882, and a compromise of the debt exclusive of the water debt ( $\$ 135,000$ ) was forthwith agreed to with most of the leading creditors at 35 cents on the dollar, the debt, exclusive of water debt, then amounting to about $\$ 1,200,000$. This settlement was completed in 1894, and interest is now paid promptly on the now bonds. The water bonds were renewed in 1891 at 4 per cent, an agreement having been made in 1890 by which all accrued interest at 7 per cent was adjusted at the 35 per cent rate. Interest on the water bonds is also promptly paid.

LOANS- When Due.
ADJUSTMENT Bonds $1882-$
Tax valuation $1895 \ldots . . \$ 3,014,525$

Tax | ADJUSTMENT BONDS 1882- | Tax valuation 1894..... 3,069,900 |
| :---: | :--- |
| 48, M\&N, $\$ 607,915 \ldots .$. Nov. 1, 1922 | Deductions for debts... 111,750 |


4s, J\&J, $\$ 185,000$. . July 1, 1932 Total debt $1895 \ldots . . . . . . .8607,915$
Water debt additional 94185,000 $\begin{array}{lr}\text { Water debt additional } 94 & 185,000 \\ \text { Sinking fund.................. } & 4,000\end{array}$

Populat on in 1895 was.
Corcantile Trust Co., New York City

RUTHEREORD.-\{ $\begin{aligned} & \text { EDWARD J. TURNER, Mayor. } \\ & \text { JOHN W. BURGESS, Olerk. }\end{aligned}$
Is in Bergen County. The bonds are
LOANS- When Due. |Tax valuation, personal. \$105,670 $41_{2 s}$, J \& J, $\$ 75,000 \ldots$...July 1, 1921 Assessment about $1_{3}$ actual value. Bonded debt Feb. 15, $96 . \quad \$ 75,000 \left\lvert\, \begin{aligned} & \text { Assessment about } 3_{3} \text { actual value. } \\ & \text { Total tax (per } \$ 1,000 \ldots . . \$ 38.50\end{aligned}\right.$ Floaring debt .............61,462 Total debt Feb. $15,1896.136,462$ Population in 1890 was.......2.293 Tax valuation, real......1,380,445 Population in 1895 (est.)......4,000 INTEREST on the borough's bonds is payable in gold at the National Bank of the Republic, New York.
SADDLE RIVER.-Herman Bechtel, Clerk. This to wnship is in Bergen County.
$\qquad$ When Due. $\begin{aligned} & \text { Sinking fund............. } \$ 2.000 \\ & \text { Tax val }\end{aligned}$
HIGHWAY Bonds-

5s, F\&A, $\$ 90.000$. Aug. '98 to 1923 Tax valuation, real...., 1,137,490 \begin{tabular}{l|l|l|}
\hline Bonded debt $1895 . . . . .$. <br>
$\$ 90,000$ \& Ta r valuation $1894 \ldots . . . .1,200,290$

 

$\begin{array}{l}\text { Interest at People's Bank \& trust }\end{array}$ <br>
Co., Passaic, N. J.
\end{tabular} \(\begin{aligned} \& T.,tal tax (per \$ 1,000 )... <br>

\& Population in 1890 was .......2.197\end{aligned}\)

## The bonds are exempt from taxation.

## SALEM. - $\left\{\begin{array}{l}\text { J. W. ACTON, Mayor. } \\ \text { S. L. RICHMOND, }\end{array}\right.$

salem is situated in the county of the same name.
LOANS- When Due. Total valuation 1891... $\$ 3,960,150^{\text {LOTER BONDS- }}$ 5 s , J\&J, $\$ 10,000 . . . . \mathrm{Jnly} 1,1896$ Assessment about actual value.
 5s, J\&J, 20,000....July 1, 1906 Water tax (per $\$ 1,000$ ) Total debt Feh. 1, 1895 . $\$ 51,600$ Average seliool tax.... Tax valuation, personal. $5 \cdot 26,100$
INTEREST is parable at the otice of the Pennsjiva
Insurance Co., Philadelphia, $P$ a

SOMERSET COUNTY.-E. B. Allen, Treas County seat is Somerville.
LOANS- When Due.
Tax valuation, real.... $\$ 15,090.619$ Tax valuation, person'1. 5,684,363 5 s, var.....\$72.705 ...On demand Total valuation $1895 \ldots 20,774,982$ SURPLUS REVENUE. On Assessment is 3 actual value. Total debt Feb 1, 1896 - $120,5 \cdot 3$ | Population in 1890 was...... 28,311 INTEREST payable at County Collector's office.

SOUTH ORANGE.-\{ $\begin{aligned} & \text { EUGENE CONNETT, Pres. } \\ & \text { PHILIP H. CAMPBELL, Trea }\end{aligned}$ This village is in Essex County.
LOANS- $\quad$ When Due.
BUILDING
B inds-
Tax valuation, real..... BUILDING B inds-
$58, \mathrm{~J} \& J, \$ 25,000$ SEWER BON 18 -
$5 \mathrm{~s}, \mathrm{~F} \& A, \$ 25,000$


Water Bonds-
1922
5 s, A\&O, $\$ 18,000$
Bonded debt Mar. 1, 1895. $\$ 9.3,000$ Floating lebt
Principal and interest of bonds are payable in gold.
SUMMIT.-This townslip is in Union Countr.

| LOANS- When Due. | Tax valuation $1895 \ldots . .81,866.000$ |
| :--- | :--- |
| Tax valuation $1894 \ldots . .1,450,000$ |  | 5s. semi-an., $\$ \geq 0.000$..Jan. 1, 1897 Assessment about i4 actual value, | $(\$ 2,500$ due yearly) to Jan. 1, 1904 | $\begin{array}{l}\text { State \& Co. tax (per } \$ 1,000 \text { ) . } \$ 8 \cdot 40 \\ \text { SEWER BoxDS- }\end{array}$ |
| :---: | :---: |
| City tax (per $\$ 1,000$ ) $\ldots \ldots . .17 \cdot 80$ |  | SEWER BONDS6s, semi an, $\$ \sim 0.000 \ldots$ Jan. 1, 1897 (nterest parable at Summit 1904 | Interest payable at Summit. | Po |
| :---: | :---: |
| Total debt $1895 \ldots . . . . . . . . \$ 114,000$ |  | City tax (per $\$ 1,000$ ). Average school tax.. Population in 1890 was.......4, 819


Trenton is in Mercer County. The sinking funds are well maintained and the water works are much more than self supporting.
LOANS- $\quad$ Interest.-. $\quad$ Principal.- Payable. When Due. Outstand'g. Coupon bouds........ 1895 4. F \& A Aug. 1, 1900 to '09 \$79,000 Fire Department. 188 ヶ-7-9 4 ( $\$ 7.900$ due Jearly.) Semi-an. $1896 \& 1897$


Volunteers, 1864............. 6
J \& D $\left\{\begin{array}{l}\text { June } 16,{ }^{2} 95-1903 \\ \$ 5,00 \text { vearly. }\end{array}\right\}$
F \& A $\left\{\begin{array}{c}\text { Feb. } 9,1896-1900 \\ \$ 10,000 \text { yearly. }\end{array}\right\}$
1
Chambersburg Bonds, Assumed

Schoo 1894-1896
Loans Payable by Spectal Assessment:

INTEREST is payable at Treasurer's office in Trenton.
TOTAL DEBT. ETC.-The subjoined statement shows Trenton's total municipal debt, the sinking fund held by the city against the same, and the water debt on March 1, 1895 and 1894, and in 1893 and 1892.
Total bonded debt $\begin{array}{ccc}\text { Mar. } 1, ~ \\ \$ 1,620 & \text { Mar. } 1, & 104 . \\ \$ 1,535,200 & 1893 .\end{array}$
Sinking funds.
Net debt.
$\qquad$ $\begin{array}{r}\$ 1,793,400 \\ 561,63 t \\ \hline\end{array}$
$\begin{array}{r}\$ 1,538,600 \\ 524,614 \\ \hline\end{array}$ Water..... $\$ 1,054,424$ \$942,637 $\$ 1,231,866$ \$1,014,186 In addition to the bonded debt as given above, the city had outatanding on March 1, 1895, $\mathbf{*} 496,100$ of sewer certificates and an unfunded indebtedness of $\$ 395,896$.

CITY PROPERTY.-The total value of property owned by the city is estimated at $\$ 2,365,000$, including the water works, valued at $\$ 1,500,000$.

ASSESSED VALUATION．－The city＇s assessed valuation and tax rate have been as follows，property being assessed＂atabout one－half aetual ralue．＂
Years
189
189
18
18
$P$
29
29

|  |  |  | Deductions． | Valuation，per $\$ 1000$. |  |  |  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1894. | 26 | 83，943，577 |  |  |  |  |  |  |  |  |  |
|  |  |  |  |  |  |  |  |  |  |  |  |

 $\begin{array}{llllll}1890 & \cdots, \ldots l & 21,455,868 & 7,304,682 & 1,484,9 \dddot{9} 9 & 28,760,515 \\ 20,199,162 & 6,981,613 & 17.50\end{array}$ POPULATION．－In 1890 population was 57,458 ；in 1880 it was 29，910．

## UNION．－This town is in Hudson County

| ANS－ | Tows Hall Construction－ <br> 5s，．．．．．．\＄24，000．．．．．July 1， 1896 |
| :---: | :---: |
| ．．．．．．$\$ 12,000 \ldots . .$. Feb．1， 1897 | （ 82.000 due y rly）to July 1， 1907 |
| \＄3，000 due y＇rly）to Feb．1， 1900 | Bonded debt Mar．，＇95．．．\＄166．000 |
| O．．．．．Feb．1， 1901 |  |
| WEER BOND | Tax valuation，real．．．．．．．2，604，700 |
| ．．．855，000 ．．．．Jan． | Tax valuation，personal．182，300 |
| 00 due＇＇riy to Jan．1， 1907 | Total valuatiou 1894．．．．2，793，000 |
| Jan．1， 1913 | Total valuation $1 \times 95 \ldots . .2,826,600$ |
| 150，000 ．．．．Jan．1， 1900 | Population 1890 was．．．．．．10，643 |
| 00 due yearly）to Jan．1， 1914 | Population 1880 was．．．．．．． 5.849 |
|  | Population 1891 （estimated）13，000 |

UNION CO．－E．M．Wood，Collector．

## County seat is Elizabetli．

LOANS－Boxd When Due 5s，J\＆J．$\$ 25,000$ ．．．．．．． 1896 to 1900 68，J．⿰JJ，42，000．．．．．．．． 1901 to 1908 4s．JkJ， 8325.000 ＿．．． 1901 to 1910 8ubject to call atter ten years．
 Interest payable at Elizabeth．
All bonds lasted by thls county are ex

## WEEHAWKEN．－Sirron Kelly，Chairman．

 This township is in Hudson County．LOANS－When Due．Total debt $1893 . \quad .{ }_{\text {R }}$ ．$\$ 8.101$ 58, semb－ant，$\$ 29,000,1896$ Sinking tand．．．．．．．．．．．．．．．．．．$\$ 83,101$
 School Bosip－Tax valuation，real．．．．．．1，774，6i00 5s，semi－an．， $825,000 \ldots . . . . . .1904$ Tax valuation，yernomal． 120.100


## WEST HOBOKEN．－Levi A．Farr，Oletk．

## This town is situated in Hadson County．


#### Abstract

 78, 54，．．．．．．．24，000 ．．．．．．．July 1， 1,1000

\section*{scrool．Butldixg \＆SITV，190e}

58，J，kJ， $29,000 \ldots . . . J$ July 1， 1896 （ $83,060 \mathrm{dne}$ yearly to Juls 1， 1909 EAEDEMryior Hosio－  Ss，JkJ， $30,000 \ldots \ldots . .$. Towx Hat．Boxns  （s2，000 due yearly）to Oet．， 1898 OTiUz Tows Boxps 6s，．．．．．$\$ 21,500 . . . . . J J a n .1,1905$


INTEREST is payable at the First Natlonal Bank of Hoboken．
TOTAL DEBT，ETC．－The total bonded debt on April 1，1895，was $\$ 807,000$ ，of which $\$ 179,500$ were assessment bonds；floatlog debt， $\$ 85,045$ ；bloking fund，$\$ 3,238$ ．
ASSESSED VALUATION in 1895 of real estate was $\$ 4,394,800$ ； of personal property，$\$ 249,550$ ；total，$\$ 4,644,350$ ；total tax rate（per \＄1，000），\＄2344．
POPULATION，－The population in 1890 was 11,663 ；in 1880 it was 5,441 ；in 1870 it was 4,132 ；in in 1895 it was（estimated） 18,000 ．

WEST ORANGE．－This town is situated in Essex Co．

LOANS－
74，J\＆J．$\$ 86,500 . . . . . J$ July 1， 1908 Tax valintion，real．．．．．．．3， 316,500


INTEREST is payable at the Orange Sational Bank，Orange，N．J．
TAX FREE－All of the West Orange bouds are exe apt from taxation．
WOODBURY．－ $\begin{gathered}\text { WHLLIAM M．PIERSON，Mayor．}\end{gathered}$
This city is in Gloucester Coninty．
LOANS－
 48, F\＆A．$\$ 12,000$ ．．．．Feb．1， 1926 Total delit Jau．2，1896．．． 862.000 Tax valuation，real．．．．．．．1，782，300 Popplation in 1880 was．．．．．．．．2，298 TAX FREE．－All of the above bonds are exempt from taxation．

WOODSTOWN．－\｛i．H．RTGBMAN．Maror
Thla borough is is Salem County．
LOANS When Due．
 Total debt Feb．1， 1895 ．． 8.1913 $\begin{array}{ll}\text { Tar Faluation，real．．．．．．} 643.375 \\ \text { Tax valnation，personai．} & 569,775\end{array}$

Populato 181 was．．．．．．．．．．556
TAX FREE－All boads issued by this borough are exempt from

## ADDITIONAL STATEMENTS．

In the table below we give statements regarding all minor civil divi－ sfons in the State of New Jersey which have reported an indebtedness of over $\$ 10,000$ ，and which are not represented among the foregoing detalled returns．

| Place－ | $\begin{aligned} & \text { Total } \\ & \text { Debt. } \end{aligned}$ | Assessed <br> Valuation． | $\begin{gathered} \text { Tax } \\ \text { rate per } \\ \$ 1,000 . \end{gathered}$ | $\begin{aligned} & \text { Popula- } \\ & \text { tion in } \\ & 1890 . \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |
| Auglesea，Cape May Co | \＄15，000 | \＄220，000 | \＄30．00 | 161 |
| Atlantic County | $\begin{array}{r}26.500 \\ \hline 0.000\end{array}$ | 17，533，022 | $20.80^{\circ}$ | 28，836 |
| Belmar，Monmouth Ci | 22，000 | 1，062．570 | 14.00 |  |
| Rordentown．Burling | 22，877 | 1，218，745 | $6 \cdot 50$ | 4，232 |
| Bordent＇u（Townsh．），Bur | 11，866 | 1，509，209 | 16.14 | 5，090 |
| Bound Brook，So | 25，000 | 1，210，020 | 14．60 | 62 |
| Bridgewater，Somers | 25．590 | 5，873，367 |  | 23 |
| Brigantine Atlantic | 26，500 |  | $20 \cdot 00$ |  |
| Cape May county．．．．． | 15,000 14,200 | 5，237．785 |  | 11，268 |
| Chester，Burliny | 40，000 | 2，640，000 | 4.00 | ，768 |
| Frelinghusen，Warr | 104，480 | 723 |  |  |
| Glassboro，Glouceste | 15，000 | 1，012，310 | 15.00 | 2，612 |
| Hackensack，B | 60，000 | 2，309，683 |  |  |
| Hackettstown | 45.000 | 1，253．175 | 15.00 |  |
| Hammonton，Atlan | 18，000 | 1，202，900 | 14.90 | 3，833 |
| Holly Beach，Cape Ma | 30.500 | 189，121 | $39 \cdot 00$ |  |
| Hunterdo | 15，786 | 25，742，492 | 7.78 | 35，355 |
| Irvington，Essex | 18.500 | 1，216，500 | － |  |
| Keyport，Monmantih | 72，181 | 1，318，628 |  |  |
| Lawrence，Merc | 15，000 | 745，286 | 14.40 |  |
| Merchantri | 20，500 | 645，304 |  |  |
| Millhurn，Essex | 53，000 | 1，549，150 | 24.10 | 2.43 |
| Millville，Cumberlan | 28，000 | 4，141，135 | 17.50 | 1，002 |
| Monmouth | 88，000 | 45，182，231 |  |  |
| Mount Ar | 23.500 | 321.000 | 17.87 |  |
| Neptune．Monm | 30，000 | 2，770，938 | 11.84 |  |
| Newton，Sussex | 12，000 | 1，762，140 | 15.00 | ，003 |
| Northampton， |  | 2，001，187 |  |  |
| Ocean Clity， Ca | 17，378 | 575，0 | 32.00 |  |
| Orril，Bergen | 31,549 | 901.725 | 13.70 | 1，690 |
| Pompton Lin | ${ }_{2}^{21,413}$ |  | 33．90 |  |
| rimeeton， | 85，0 \％ | 2，317，200 |  |  |
| idgewnod，Be | 36，250 | 1，146，175 | 18．6io |  |
| alem Count | 83，208 | 18，10］，440 |  | 25，151 |
| Sea Isle City | 46，607 | 181，929 | 30.00 | 766 |
| South Amboy， 3 | 30，000 | 1，031，100 | 13.80 | 4.330 |
| akton | 39，900 | 2，006，575 | 21.70 | 6.445 |
| Union，Bergen | 13，500 | 492.030 | 3．33 | 2，127 |
| Verona，Essex C | 13，000 | 639，000 | 17.30 |  |
|  |  | 1，645，409 |  | ，834 |
| ilbar，Mercer Co． | 32，500 | 321，475 | 18.00 |  |

## State of Pennsylvania

DEBT，RESOURCES，Etc

## Admitted as a State

One of Original Thirteen 45,215 Total area of State（square miles） State Capital Harrisburg Governor（term expires 3d Tues．Jan，1899）Dan＇1 H．Hastings Secretary of State＊（term expires Jan．＇99）－Frank Reeder Treasurer（term expires 1st Monday May＇96）Sam＇I M．Jackson Legislature meets biennially in odd years on the first Tues－ day in January，and there is no limit to the length of the sessions．
＂Appolnted by Governor，and holds his office at Governor＇s pleasure． HISTORY OF DEBT．－For a hiatory of Pennsylvania＇s State deb $t$ from 1789 to the present time，see the Srate and City Supplement of 1893，pages 63 and 61．The detafls of the debt as it now exists are subjolned．

## NAMELOANS－

Agricultural College．b＇ds， 72, P．OL，Payable．When Duc．Outstaud＇g． Agricultaral College b＇ds，${ }^{7} 72 . \mathrm{F} \quad 6$ F \＆A Feb．1， 1922 ． 8500,000
 Proceeds of farm sale，1887．．． 6 Quar．$\left\{\begin{array}{c}\text { Held in State } \\ \text { Treasury．}\end{array}\right\} 17,000$ Unfunded debt．．．．．．．．．．．．．．．．．．．Has ceased．Past due．135，159 PAR VALUE OF BONDS．－These bouds are in pieces of $\$ 50, \$ 100$ and multiples of \＄100．
INTEREST on the Agricultural College loan is payable at the State Treasurer＇s office in Harrisburg；on all other bonds at Farmers＇\＆ Mechanles＇Bank in Philadelphia．

TOTAL DEBT，ETC．－The subjoined statement shows Pennsylva nia＇s total public debt，the slnking fund held by the state against the same，and the state＇s unfunded debt，on the dates indicated．

Dec，1，1895．Dec，1，1894．Dec， 1,1893

$\qquad$ | $\mathbf{8}$ |  |  |
| ---: | ---: | ---: |
| $\mathbf{8}, 816,309$ | $\$ 6,819.661$ | $\$ 8,288.061$ |
| $4,956,989$ | $4,775,008$ | $5,8 \sim 3.065$ |

 | Unfunded debt（incld ahove）． | $13,55,320$ | $\$ 2.014,653$ | $\$ 2,404,996$ |
| :--- | ---: | ---: | ---: |
| Amount of debt redeemed．．．．．． | 3,552 | $1,468,400$ | 135,211 | The sinking fund on December 1,1895 ，held the following securities Allegheny Valley Railroad bonds，$\$ 1,400,000$ ；interest on same， $\$ 29,167$ ；United States 4 per cent consols，at $111^{1} 4, \$ 3,087,187$ ，and cash，$\$ 410,625$ ；total，$\$ 4,936,989$ ．

The unfunded debt mentioned in the above table consists of relief notes in circulation，interest certificates unclaimed，interest certifi－ cates outstanding，and bonds pas due upon which interest has ceased．


The above does not include valuation of railroad property.
DEBT LIMITATION-In Peunsylvania the limit to the indebtedness of the state, and the limit to the indebtedness of the cities and minor civil organizations in the State, is fixed by the State Constitution.

1. State indebtedness.-With regard to the State, the regulations controlling and governing debt creation, payment, \&c., are found in Sections $4,5,6,11,12,13$ and 14 of Article IX of the Constitution, and are as follows.
ARTICLE IX, Sec. 4. No debt shall be created by, or on behalf of, the State except to supply casual deficiencies of revenue, repel invasions, suppress insurrection, defend the State in war, or to pay existing debt: and the debt created to supply deffciencies in revemue shall
sEcTion 5. All laws authorizing the borrowing of money by, and on behalf of, the State shall specify the purpose for which the money is to bs nsed, and the money so borrowed shall be used for the purpose speci fled and no other.
SECTION 6. The credit of the Commonwealth shall not be pledged or loaned to any individual, company, corporation or association, nor shall the Commonwealth become a joint-owner or stockholder in any
SECTION 11. To provide for the payment of the present State debt, and any additional debt contracted as aforesaid, the General Assembly shall continue and maintain the sinking fund suffieient to pay the accruing interest on such debt, and annually to reduce the principal thereof by a sum not less than two hundred and fifty thousand dollars; the said sinking fund shall consist of the proceeds of the sales of the public works, or any part thereof, and of the income or proceeds of the
sale of any stocks owned by the Commonwealth, together with other fumds and resources that may be designated by law, and shall be increased from time to time by assigning to it any part of the taxes or other revenues of the state not required for the ordinary and current expenses of government, and unless in case of war, invasion or insurrection, no part of the said sinking fund shall be nsed or applied otherwise than in the extinguishment of the publie debt.
SECTION 12. The moneys of the State, over and above the necessary reserve, shall be used in the payment of the debt of the State, either
directly or through the sinking fund, and the moneys of the sinking fund shall never be invested ing or loaned upon the security of anything except the bonds of the United States or of this State.
SECTION 13. The moneys held as necessary reserve shall be limited by law to the amount required for current expenses, and shall be secured and kept as may be provided by law. Monthly statements shall deposited, and how secured.
SECTION 14. The making of profit out of the public moneys, or using the same for any purpose not authorized by law, by any ofticer of the State, or member or officer of the General Assembly, shall be a misdemeanor, and shall be punished as may be provided by law; but part of such punishment shall be disqualiffication to hold office for a period of not less than itie years.
State loans in Peunsylvania, whether created for original indebtedness or authorized to fund existing indebtedness, are usually negotiated through the Governor and Commissioners of the sinking fund.
The last act of the Pennsylvania Legislature authorizing a public loan was the act of June 8,1881, when a thirty-year loan was effected to fund existing indebtedness at a lower rate of interest.
The earliest date at which the last of the existing indebtedness of Pennsylvania will mature is February 1, 1912, and under existing are rangements the acoumulations in the sinking fund will at that time pay the total State indebtedness.
(2) County and Municipal Indebtedness.-Under the laws of Pennsylvania the power to create county loans is in the Board of County Commissioners, which consists in each countr of three persons, elected tri-ennially under the minority system of roting, by which the minority party in each County usually has one imember of the Board
In cities and boroughs the power to create indebteduess is rested in councils, municipal debts being created by ordinance.
The creation of county, city and other municipal indebtedness is subject to the following constitutional limitations.
Article IX, Sec. 7. The General Assembly shall not authorize any
counts, city, borough, township or incornorated district to become it counts, city, borough, township or incorporated district to become a stockholder in any company, association or corporation, or to obtain or appropriate money for, or to loan its credit to, any corporation, association. institution or individual.
district, or other municipality or incorporated ditrict herein provided, shall never exceed seven per ceutum upout the assessed value of the taxable property therein, nor shall any surh municipality or district incur any new debt, or increase its indehtedness to an amount exceeding two per centum upon such assessed
valuation of property, withont the assent of the electors thereof at a public election in such manner as shall be provided by law; but auy city the debt of which now exceeds seven per centum of such ; bussessed valuation may be authorized by law to increase the same three per centum, in the aggregate at auy one time, npon snch valnation.
BEcTIos 9. The Commonwealth shall not assume the debt, or any part thereof, of any city, county, horough or township, unless such debt shall have been contracted to enable the State to repeal invasion, assist the state in the discharse of any portion of tits present ing or to ness.
SECTIOX 10. Any county, township, school district or other munici-
pality incurring any indebtedness shall, at or bei re the time of so pality incurring any indebtedness shall, at or bei re the time of so doink, provide for the collection of an annual tax sulticient to pay the interest, and also the principal thereof within thirty years.
(3) Townships and School Districts.-In the various school districts of the State the school directors have the power to create loans, subject to the limitations of Section 10 above quoted, to provide for the redemption of the same within thirty years.

In townships, the ouly authorits, except that of the school directors to borrow mones, is in the road supervisors, who have no power to create bouded indebtedness, but simply to make a temporary foan for necessary expenses, which must he provided for by an assessment of sufficient townslip tax rate, khown as road tax.
POPULATION OF STATE.-The population of Pemnsylvania has been reported as follows in the yeurs named.

 In the 1860-70 decade the ratio of increase was 21.19 per cent, in the 1870-80 decade 21.61 per cent, and in the 1880-90 decade 22.77 per cent SAVINGS BANKS INVESTMENTS-POWERS AND RESTRIC-TIONS.-Philadelphia is, we believe, entitled to the distinction of starting the first savings institution in the United States. The name this association bore was the "Philadelphia Savings Fund Society," and it still exists, bearing the same name. Originally the bank was not incorporated, but was a voluntary organization, such societies in Great Britain being at that time of a like character. The date of the organization was November 27,1816 , and the bank was opened for business December 2, 1816. Mr. Hutchinson, who, now holds the office of President, states that, the oldest ledger of the company goes back to the time of opening, and shows a deposit on that day (December 2, 1816) of five dollars. The company was not incorporated until February 25, 1819.
It is surprising that Pennsylvania, althongh engaged in such an early venture in the department of savings institutions, should have made so little progress in the same department since. Indeed, the second organization does not bear date until 1847, and we think there had only been 10 mutual savings institutions organized in the whole State from 1816 down to the early part of 1890 . We may assume, however that this slow development was in no measure due to a lack of desire for savings banks on the part of the people of that commonwealth. That such institutions were sought and needed is sufficiently evident from the fact that nine of the ten companies re ferred to above reported in 1890 that they held $\$ 63,957,341$ of deposits. In 1889 a general law, facilitating the incorporation of savings banks, was passed by the Legislature. Since then there has been a small addition to the number of institutions, the total doing business in the State on Nov. 12, 1895, being 16, with deposits aggregating $\$ 73,937,636$.
The provisions of the special charters are all llberal as to investinents. A law passed in 1885, and a supplement of the same passed in 1889 , authorizing the extension for twenty years of special ohar ters, contains the following.
"Provided also, that no * * * Savings Institution or Savings Bank having no eapital stock, renewing or extending its charter, corporate rights and franchises, under the provision tof this act, shal allowed to loan any money received on deposit, EXCEPT first mort gage or lien upon real estate within this commonwealth, upon the bonds or securities of the United States or of this State, or upon county, city, borough, township or school bonds of anv countv, city, borough township or school district within this commonwealth, or any other good

Authority to loan on any " good and valid security" appears to confer about as broad a discretion upon the managers as could be expressed in a statute.
It was not until 1889, as already stated, that a general law facilitating the organization of savings institutions was passed. That law of 1889 is indeed well adapted not only for facilitating, but for stimulating, the growth of the system. Its influence in the latter direction would seem to be assured under the liberality of the provisions respecting investments. The following is section 17 , which contains the investment limitations; we would especially direct attention to subdivision four of this section:
SECTION 17.-It shall be lawtul for the trustees of any savings bank to invest money deposited therein only as follows
(1.) In the stocks or bonds or interest-bearing notes or the ohligaStates is pledged to provide for the payment of the interest and the principal.
(2) In the stocks or bonds of the Commonwealth of Penusylvania
bearing interest.
(3) In the stocks or bonds of any State in the Union that has not
within ten years previous to making such investments, by such corpowithin ten years previous to making such investments, by such corporation, defaulted in the payment of auy part of either principal or in-
terest of any debt authorized by any Legislature of such State to be contracted.
(4) In the stocks or bonds of any city, county, town or village of any State of the United States, issued pursuant to the authority of any law of the State, or in any interest-bearing obligati
city or county in which such bank shall be situated. situated in this State.
It will be noted that according to the foregoing (sub-division four), Pennsylvania Savings Banks are allowed to iuvest their deposits in the bonds and stocks of any eity, county town or village in any of the United States. Furthermore, by the fifth subdivision bonds and mortgages are left to the discretion of the trustees in all purchases, except that they must be first mortgages on improved real estate in Pennsylvania. The next section (18) relates to the temporary deposit of funds in banks and trust compames. The form of the section is almost precisely the same as the similar section in the New York statute, and it is consequently unnecessary to cite it in fall hero.

## Cities, Counties and 'Iowns

## State of penisylvania.

order among the following statements see page 73.
ABINGTON.-This township is in Montgomery County

## LOANS- Then Lue. 5 5. Class $\mathrm{D}, \$ 35,000$

## Ss, M\&N $\$ 15,000 \ldots . .$. May 1,1903 subject to call at any time

5 s , Class A, $\$ 9,600$.
subject to call at aus time.
5 s, Class B, $\$ 15,000$
Class B, \$15,000.
Subject to call after Mä 1,1898
5 s , Ulass C, $\ddagger 18,000$.

subject to call after May 1,1908 $41_{2 s}$, Olass E, $\$ 12,000$. | $41_{2}$, Class F, |
| :--- | :--- |
| $428,000$. | Total delt Mar. 1,1895 . . $\$ 127,600$ Tux raluation $1894 .$.

subject to call after May 1, 1903

## INTEREST is payable at the National Bank of Jenkintown, Pa.

TAX FREE. -The loan of 1893 and 1894 are exempt from State taxes.

## ALLEGHENY.\{W. M. KENYEDY, Mayor.

Allegheny is situated in the county of the same name. At the election held on Feb. 19, 1895, the proposition to increase the city's indebtedness by the issuance of 4 per cent $20-30$ year loans to the amount of $\$ 1,400,000$ was carried by a vote of about six to one. The proceeds of the issues will be used as follows:
For street improvernents
For sewer improvements.............................
For water improvent, extension not
For condemnation of toll roads and paying eity's cost of same For conde

LOANS-
NAME AND PURPOSE.
City park bonds.
City park bonds............ 1886 NAME AND PURPOSE. . $\quad$ R 1886
City park bonds............ 1890
do fo fo....... 1891 Electrie-light bo
do do
do do do do B.
Munielpal bonds (renew) Renewal bonds

## Sewerace (gold interest)

 Bewerake (gold interest) 1876Remewal........................ 1883
Refnading renewal...... 1880



Refundin
Sewera
sewer
sewer
do
$d a$
$d o$
do Stheer Iurkô........ 1895 STREET IMFIEOVMES
MeClupe Are. renewal, ..
do
Califorain do
Charleas street renewal.
Charien
street io
$\begin{array}{r}\$ 500,000 \\ 200,000 \\ 400,000 \\ 300,000 \\ \hline\end{array}$
$\$ 1,400,000$
Interest. - Principal. Interest.
ate. Principal.
$\frac{4}{4} \mathrm{~J}$ \& J July Due. Owtand'g.
$1,1906 \quad \$ 15,000$
 $\begin{array}{lll}d & J \\ d & 0 \\ d & 0 \\ d & 0 \\ d & J \\ d & J \\ d & 0 \\ d & J \\ \& & J \\ d & J \\ d & d & J \\ d & J \\ d & J \\ d & J \\ d & J \\ d & J \\ d & J \\ d & J \\ d & J \\ \& & 0 \\ d & 0 \\ d & J \\ d & J \\ 3,000 \\ d & J\end{array}$ Lstand g.
$\$ 15,000$
25,000
160,000
14,000 16.000
13.000 13.000
150.000 150,000
117,000 117,000 22,000 8,000
20,000 20,000
18,500 18,500
62,000
8,000 8,000
20,000 20,000
50,000 50,000
7,000 75,000
50,000 50,000
55,000 100,000
145,000 35,000 13,000
13,000 13,000
13.000 13.000
23,000
18,000 18,000
18,000 $\begin{array}{r}18,000 \\ 75.000 \\ \hline 200,000\end{array}$ 200,000
200.000 200,000 600,000
40,000
44,000
20,000 20,000
132,000 132,000
100,000 100,000
175,000
150,009 150,000
100,000 100,000 540,000
 INTEREST is payable at the oftice of T. Whelen \& Co., Philadelphia and in Allegheny, and cheeks will be malled to holders of bonds When requested.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjolned statement shows Allegheny's total bonded debt, the sinking fund held by the elty against the same, and the water delot, on each of the daten named

|  | Jom, 1, 95. | Jan. 1, '94. | Jan. 1, 193, |
| :---: | :---: | :---: | :---: |
| Total bonded debt | \%2,990,500 | \$2,441,500 | \$2,18,4,500 |
| sinking funds | 535,584 | 501,340 | 397,240 |
| Net debt | 82,454.916 | 81,850,160 | 81. |

 On January 1, 1895, the city's debt was 31.16 per cent of the Falua tlon, or $85,433,52075$ lesn than the nmount allowed under the consti. tutional limit. The per caplita deht was $\$ 22 \cdot 32$.

TAX FREE. - All bonds of this elty are exempt from taxation,
WATER WORKS. - The total value of the water department property is estimated at $\$ 2,160.74138$.
ASSESSED VALUATION.-The eity's assessed valuation and tax rate have been as below. (Actual ralnation 1895, $885,000,000$.)

|  | Real Estate of | Personal | Totat Assessed | Tax |
| :---: | :---: | :---: | :---: | :---: |
| Tears. | Improrements. | Property. | Walunfion. | $\text { per } 81,000$ |
|  |  |  | \$7-4,500,000 | <9.30 |
| 1894 |  |  | $73,000,000$ |  |
| 1992 |  |  | 69.500 .000 |  |

POPULATION, - in 1890 pormation $50,299,559$ 13:77 78.682: in 1870 it was 53.180 . The estiruated population for 1895 was 110,000.

## ALLEGHENY CO.-Jayes A. Grier, Compt. Pirtaburg is the cominty seat.

LOANS-
COMPROMTAE BNxD53, JidJ, $\$ 1.304,3$ it...Jant, 1,1910 Cotrat House Besmes- Res) 1918 43, J\&J. $\$ 300,000 \ldots . . . J a n 1,1908$
$31 \mathrm{gs}, ~ \Lambda \& 0,500,000 \ldots O c t .1,1906$ Rtor BoNns-(Reg.)
4s, J.EJ, $8105,000 \ldots$ Jrn. 1, 1900
suljeet to call at riny tume
PAR VALUE - Bonds PAR VALUE,-Bonds are for $\$ 500, \$ 1,000$ and $\$ 10,000$.
INTEREST on the compromise bonds is payable at the National Bank. Phelladelphia . on bonds is payable at the Commercial Connts Treasurer and at the office of Townsend, Whelen \& Co, Phit adelphan ; on all other bonds by the Connty Treasurer only.

4s. J\&AT, $\$ 1,125,500$...Jnn. 1, 1906 sablect to eall.
3.8s, J. EJ, $\$ 323,000$.
suhject to call at any time. Sinking fund. 1, $189683,658,05$ Total valuation $180 . . .465,57,988$ Total valuatlon 1894 ..445,555,905 Total valination 1893..421,715,615 Populationin 1890was 551,959

ALLENTOWN.- $\left\{\begin{array}{l}\text { H. W. ALLISON, Mayor, } \\ \text { A. S. REICHENBACE, } \\ \text { S. }\end{array}\right.$ Allentown is the county seat of Lehigh County.

LOANS-
78 , J\&J, $\$ 19,000$ 78 , J\&J, $\$ 19,000$
$7 \mathrm{~s}, \mathrm{~J} \& J$,
700 $\begin{array}{ll}7 \mathrm{~s}, \mathrm{~J} \text { J\&J, } & 24,000 \\ 7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, & 28,500\end{array}$ $7 \mathrm{~s}, \mathrm{~J} \& J, 28,500$ 5s, A\&O, $13,300$. 48, A\&O, 10,100 $\begin{array}{ll}48, ~ J \& J, & 31,500 \\ 4 \mathrm{~s}, \mathrm{~J} \& J, & 35,200 \\ 4 \mathrm{~s}, \mathrm{~J} \& J, & 57,900\end{array}$ 4s, J\&J, 35,400 Water Bonds7s, J\&J, $\$ 11,000$ 5 s , Ade0, 66,70

Interest paya
Interest payable by City Treasurer Wonded debt Jan. 29, '96. $\mathbf{7 3 3 3 , 1 0 0}$ City has no floating debt
Sinking fund assets..... Net debt Jan. 29, 1896. Tax valuation, real..... $\$ 43,982$
289,118 Tax valuation, real.....17, 2895,118 Tax valuation, personal 135,000 Tax valuation 96 (est.) $17,500,000$ Assessment about \& actual value.
City tax prop, (per $\$ 1,000$. City tax prop, (per $\$ 1,000$ ).. $\$ 3.50$
Tolal tax (per $\& 1,000$ ) Population in 1890 was .... 16.00 Population in 1890 was. .....25,228, 18,063 TAX FREE.-All bonds issued by this city are exempt from taxation.

## ALTOONA.-\{ $\left\{\begin{array}{l}\text { R. M. HOYER, Mavor. } \\ \text { H. }\end{array}\right.$

## This city is in Blair County.

LOANS- When Due. Net debt Jan. 1, 1896... $\$ 890.000$ 48, J\&J, $\$ 150,000 \ldots . .1901$ to 1906 48, J\&J. 280,000, g........... 1925 Sunject to eall after 1905. WATER BONDSWater debt (included) . $\quad 479,000$ Personal property not assessed. Assessment about 2 actual value. Total tax (per $\$ 1.000$ ) ...... $\$ 17 \cdot 50$ Population in 1890 was.... 30,337 Population in 1880 was .... 19,710. 48, IfJ, $\$ 299,000, \ldots . .1901$ to 1904 Total del, $220,000, \ldots .1904$ to 1920 Sinlking fund. 19,000
The population in 1893, as taken from the eity directory, was 33,756. TAX FREE.-The bonds of this city are exempt from taxation.
INTEREST on the bonds due from 1901 to 1906 is paid by Townsend Whelen \& Co., Phfladelphia, Pa.; on others at the City Treasurer's office CITY PROPERTY.-The estimated value of real estate and per sonal property owned by the eity Jan. 1, 1895, was $\$ 906,000$

## AITOONA SCHOOL DISTRICT-

Total debt January, '95. $8256,500 \mid$ Tax valuation $\qquad$ $. \$ 14,503,287$ ARMSTRONG CO.-Kittanning is the county seat.
LOANS.- When Due. All bonds exempt from taxation $3^{1}{ }_{28}$, Mar., $850,100 \ldots$ Part yearly Tax valuation $1895 \ldots \ldots .9,956,269$ Jail. BoNDs-100.... Part yeariy Tax valwation 895.
4s. var., $\$ 14,465$........... Varions Population in 1890 was Popratation in 1890 was .....46.747 47,641

## ASHLAND.-Frank Rentz, Town Olerk.

This borough is in Schuylkill County.
LOANS-
$45, J a n .3$, $829,000$.
4s, AdeO, $825,100$.
Tht pavable in Ashland and Phila.
Jan. 3, 1899
The borouch awna Oct. 1, 1896 Population in 1880 was....... 6,059
BEAVER FALLS.-W. W. Kerr, Sec. of Ooun. This borough is in Beaver County.
LOANS- When Due: $58, J \& D, \$ 18,500 \ldots . .1896$ to 1922 6s, J\&D. $\$ 10,350$..... 1899 to 1906 Interest payable in Beaver Falls. Subject to call. Total debt................... 8128,950





4s, M\&\&, 837, b00.... 1890 to 1904 Trx valuation $1896 . . .$. STRERT TMPRONEMNT BONDS$5 s$, A d $0,85,500 \ldots . . .1896$ to 1906 | 55, AdeO, $25.500 \ldots \ldots . .1896$ to 1906 | Popnlation in 1895 (est.)... 11,500 |
| :---: | :---: | :---: |
| $58, ~ M \& 8,52,000 \ldots . .1896$ to 1921 | Population in 1890 was.... 9,735 |

BELLEFONTE.-This borough is in Center County.
LOANS- Wond - When Due. 4s, F\&A, $\$ 100,000 \ldots$. Feb, 1, 1913 subject to call Feb. 1, 1898. Interest payable in Philadelphin. Bonded debt (last ret'ns) $\$ 100,000$
Floating debt Floating debt.

10,500
Total debt (last returns). \$110,500 Tax valuation, real...... 1,481,024 Tax valuation, peraonal. $1,101,444$
Total valuation $1893 \ldots .2,582,468$ Total tax Population in 1890 was.......3,946 Population in 1880 was.......3,026

## BERKS COUNTY.-County seat is Reading.

 \begin{tabular}{l}
Floatiok debt Sept. 15, $95 . \$ 54,000$ <br>
Tax valuation, real Total tax (per $\$ 1,000$........ 787.000 <br>
\hline

 

Tax valuation, real........ 78,000 \& Population in 1890 was...137,327 <br>
Tax valuation, personal... 16,000 \& Population in 1895 (est.) ..148,000
\end{tabular}

BLAIR COUNTY.-County seat is Hollidaysburgh



BLOOMSBURG.- - R. H. Ringler, Secretary of Council.
Bloomsburg is in Columbla County.
 $4^{42 s \& 5 s, F \& A, ~} \$ 37,500$..Aug. 1 . Assessment about 13 actual value. Interest at office of 1896 to 1912 Bonded debt Jan., $1896 . . . \$ 14,345$ Pown tax (per 81,000 )........ $\$ 8 \cdot 00$
Population in 1890 was..... 4,635 Floating debt (about)

BRADDOCK.-This borongh is in Allegheny County. Assesment about 33 actual value.
Popnlation in 1895 (est.) ... 11,500

500 . Interest at office of Town Treas. Population in 1890 was......4, 635
Population in 1880 was......3,702 6,000 702

BRADFORD．－$\left\{\begin{array}{l}\text { GEO．E．FAGNAN，Mayor．} \\ \text { J．A．LINDSEY，City Clerk．}\end{array}\right.$
This city is in McKean County．
BULDNS Bonds－When Due． Bs，May 4 G5，000 $68, \mathrm{May} 4, \$ 5,000$ 1900－1904 （ 81,000 due yearly on May 1．） WATER WORKS BONDS－
6s．Dec． $1, * 20,000 \ldots .$. Dec． 1,1898 6s．Dec． $1, \$ 20,000 \ldots$. Dec． 1,1898
6 6，Dec． $1, ~ 25,000 \ldots .$. Dec．J， 1903 Bonded debt Meh．， 1896 ．．$\$ 50,000$ City has no floating debt． Sinking fund．
Net debt March， 1896 ．．．．．．．．$\$ 82,500$ State are exempt from taxation．
INTEREST on the water works bonds is payable at the Seaboard National Bank，N．Y．；on the building bonds at the Bradford National Bank；on the school district bonds by City Treasurer．

CARLISLE．－John R．Miller，Mayor． Carlisle is in Cumberland Countr． GENERAL PORPOSES－When Due． 4s，J\＆J，$\$ 3,400 \ldots . . . . J a n .1,1897$ subject to eall on 60 days notice． $4 \mathrm{~s}, \mathrm{~J} \& J, 5,000 \ldots . . \mathrm{July} 1,1906$ subject to call on 60 days notice．
4 s, Ado， $18,300 . . .$. Apr， 1,1907 4 s ，AdO，18，306．．．．．．Apr．1， 1907
Subject to call on 60 days notice． $4 \mathrm{~s}, \mathrm{~A} \downarrow \mathrm{O}, \$ 18,000 \ldots$. April 1， 1908 Subject to call on 60 days notice． $3.6 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 1,700 \ldots$ A pril 1， 1907 Subject to call on 60 days notice． GEN．PURP＇s \＆M＇KET HOUSE－ Subject to call on 60 days notice．

JUDGMENT BONDS－
4s，J\＆J，$\$ 7,400$ ．．．．．．．．．July 1， 1910 Bonded deyt Carlisle Deposit Bank． Bonded debtJan．1， 1895 \＄79，300 $\begin{array}{lr}\text { Floating debt．．．．．．．．．．．．} \\ \text { Total debt Jan．} & 3,000 \\ 82,300\end{array}$ Total valuation $1894 \ldots . .4,000,000$ Assessment is ${ }^{4}$－actual value State tax（per $\$ 1.000$ ）．．．．．．．．．．$\$ 8 \cdot 00$ County tax（per $\$ 1,000$ ）． School tax（per $\$ 1,000$ ）． Total tax（per（ $\$ 1,000$ ）． Population in 1890 was．
Tax valuation 1896．．．．\＄2，600，000 City tax（per $\$ 1.000$ ）．．．．．．．．$\$ 14 \cdot 00$ Population in 1890 was ．．．．10，514
Population in 1880 was 9,197 Population in 1895 （est．）．．．．16，000 SCHOOL DI TRICT BONDS－ 6s，J\＆J，$\$ 4,400 \ldots . .$. Part yearly $6 \mathrm{~s}, \mathrm{~J} \& J, 4,000 . . . . .$. Part yearly $68, \ldots \ldots, 14,100 \ldots \ldots$ Part yearly Total sch．debt Nov．．．．．95 city bonds wben held outside the

CATASAUQUA．－ This city is in Lehigh Countr．
LOANS－，When Due． 4，A\＆O，$\$ 33,000$ ．．．．．May 1， 1909 Subject to call afrer May 1， 1899 Int．payable at Treasurer＇s office．
（2）．

Fl ating debt ．．．．．．．．．．．．．．$\$ 6,29$ Total debt．Mar．1，1895．． 39,299 tax valuation $1894 \ldots . .1,450,000$ Total tax about $1_{2}$ actual value． Population in 1890 was．．．．．．．．3，704

CHAMBERSBURG．－E．J．Black，Treasurer． This borough is the capital of Franklin County．

LOANS－When Due．Total debt Jan．，1896 BOROUGH BONDS－$\quad 1919$ Total valuation 1895．．．．2，162，900
 $4 \cdot 3 \mathrm{~s}$ ，J\＆J，$\$ 8,500 \ldots . . \mathrm{Jan} .1,1905$ 48 ，AdO， $9,500 . . .{ }^{2}$ Apr．1， 1922 $41_{28}$ ，J\＆J，$\$ 28,700$ ．．．．Jan，1， 1919 Total valuation $1894, \ldots \quad 2,077,619$ Assessment is 23 actual value． Borough tax（per $\$ 1,000$ ）．．．．．4．50 s．J\＆J，30，300．．．．Jan．1， 1921 Population in 1890 was．．．．．．． 7,863 OPTIONAL．－Any of the above bonds may be called for payment at the option of the council．
TAX FREE－All bonds of this borough are free from local tax and the 4 per cent water bonds are exempt from all taxation．

CHESTER．－$\left\{\begin{array}{l}\text { JOHN B．HINKSON，Mayor．} \\ \text { JAMES B．CAMPBELL，City Clerk }\end{array}\right.$ Chester is situated in Delaware County．
LOANS－When Due．Tax valuation，person＇l．\＄565，170 $68, \quad \mathrm{~J} \& J, \$ 49,300 \ldots . .1896 \& 1898$ Total valuation $1894 \ldots 10,880,022$
 $41_{2}$ s，J\＆J，r 11，000．．．． 1801 to 1997 Population in 1880 was．．．． 14,997 Total debt Jan 189,000 ． 1901 to $190 t$ Population in 1870 was．．．． 9,485 Tax valuation，real．．．．．10，314，852 Population in 1894 （est．）．．．25，000

CHESTER CO．－W．E．Pennypacker，Treas． The county seat is West Chester．
LOANS－When Due． $\mid$ Tax valuation 1895．．．$\$ 51,549,480$ 4 s, A．$\& 0, \$ 77,000 \ldots . . . . . . . . . \left\lvert\, \begin{aligned} & \text { Total debt NOV．，} 1895 . . \\ & \text { Population in } 1890 \text { was．．．．} 87,000\end{aligned}\right.$

COATESVILIE．－$\left\{\begin{array}{l}\text { JOHN H．DUNLAP，Burcess，} \\ \text { C．N．SPEAKMAN，Treasurer }\end{array}\right.$ This borough is in Chester County．
LOANE－BEFUNDING BONDS－When Due．Total debt Feb．1，1896．．$\$ 98,480$
 subject to call after． REPAVING STREETS－ Assessment is $3_{1}$ actual value．

 Floating debt．．．．．．．．．．．．．．．4，300 | Population 1896 （estimated）． 4,500 |
| :--- | :--- |

TAX FREE．－All bonds issned by this borough are exempt from axation，
INTEREST on the refunding bonds is payable bs Townsend，Whelen \＆Co．，Philadelphia；on the street repairing bouds at the National Bank of Chester Valley，Coatesville．
WATER WORKS．－The borough owns its water works；cost of con
struction，$\$ 60,000$ ．

## COLUMBIA．－Columbia is in Lancaster County．



CONSHOHOCKEN．$-\left\{\begin{array}{l}\text { GEORGEN．HIGLEY，Mayor } \\ \text { FRANCIS }\end{array}\right.$
This eity is in Montgomery County
LOANS－
When Due．Net debt 1896
 $41_{2}$ ，J\＆J，$\$ 30,700 \ldots$ ．．．Jnly 1， 1917 Floating debt．．．．．．．．．．．．．．．．．$\$ 7,500$ Total tax（per $\$ 1,000$ ）actual value．$\$ 14 \cdot 00$ Total debt Mar．， $1896 \ldots . .38,200$ Population in 1880 was．．．．．．．． 4,561 Sinking fund．．．．．．．．．．．．．．．．．．． 9,700
The borough pays all taxes on its bonds
INTEREST is payable at the Tradesmen＇s National Bank．
CORRY．－R．N．SEARER，Mayor．
This city is in Erie County．All the 6 per cent bonds of this city have been called for redemption and will be refunded at $41_{2}$ per cent．
LOANS－
When Due．
REFUNDING BONDS－
July 1， 1910
Subjeet to call July 1， 1895
 41 c （Called for redemption．） ${ }^{41}$ Ins，M\＆s， $874,300 \ldots . . . . .$. Interest paid in Corry and N．Y
Refunding bonds are tax free． Total debt Mar．1，1895．．\＄116，300
Sinking funds．．．．．．．．．． 4,000 Net debt Mar．1，1895．．．．112， 300 Tax valuation $1895 . . . . .1,430,000$ Assessment about 23 actual value Total tax（per $\$ 1,000$ ）1895．$\$ 28 \cdot 50$ Population 1896 （local au
Population in 1890 was．．．．．．．．．5， 577 Population in 1880 was．．．．．．．．5，5，277

CRAWFORD CO．－County seat is Meadville．

| LOANS－When Due． | Total debt（last returns） | $\$ 155,043$ |
| :--- | :--- | :--- |
| CoUNTY BONDS－ |  |  | COUNTY BONDS－ 4s，Dec．31，$\$ 101,000$ ．．．．Optional． Bouls are exempt from of its actual value．

DANVILLE．－This borough is in Montour County．

| When $D$ | Total delt（last returns）．．$\$ 117,400$ |
| :---: | :---: |
| ATER | Tax valuation 1894．．．．．．1，000，000 |
| 4s，J\＆J，$\$ 103,700 \ldots$ At call | Assersment about $1_{3}$ actual value． |
| Borough bonds－ | Total tax（per \＄1，000）．．．．．．\＄5300 |
| 4s，M\＆N，\＄13，700．．．．Nov．1， 1912 | Population in 1890 was．．．．．． 7,998 |
| Subject to call at any tim | Population in 1880 was．．．．．．8，346 |
| Interest payable in Danville． | Population in 1894 （est．）．．．．．8，000 |

## DA UPHIN CO．－County seat is Harrisburg

County bonds．．．．．．．．．．．．．$\$ 202$ Amount． 000 Tax valuation $1889 \ldots$ ．．．$\$ 50,085.262$ | County bonds．．．．．．．．．．．．．$\$ 202,000$ | Population in 1890 was．．．． 96,977 |
| :--- | :--- |
| Total debt（last returns）． 252,500 | Population in 1880 was．．．． 76,148 |

DELA WARE CO．－W．M．Ford，Tieasurer． County seat is Media．
LOANS－When Due．Total debt Nov．，1895．．$\$ 420,100$ 4s，AdO，$\$ 420,100$ ．．．．Oct．6， 1906 Interest payable in Media． Tax valuation in 1895．． $47,483,733$ Assessment about $2_{3}$ actual value． Population in 1890 was ．．．．74，683
Population in 1880 was ．．．56，101 Population in 1880 was

EASTON．－\｛ $\begin{aligned} & \text { B．RUSH FIELD，Marnr } \\ & \text { JAMES MCCAULEY，Tre }\end{aligned}$

## Easton is situated in Northampton County．

LOANS－When Due． $\mid$ Net deht Jan．1，1896．．$\$ 375,720$ CITY LOAN－ 1901 Tax valuation $1896 . . .10,005,000$ $68, \ldots .45,000 \ldots \ldots . . .1901$ 4s，semi－an．，$\$ 285,000$ ．y＇rly to 1925 4 s ，semi－an．，$\$ 95,000$ ．${ }^{\prime}$＇rly to 1925 Interest payable by City Treasmer Total debt Jan．1， 1896 ．\＄385，000 ． 285,000 Population 1890 was．．．．．．．．．14，481 School debt（included）．．$\quad 95,000$ Population 1880 was．．．．．．．．．．11，924 TAX FREE．－All bonds of this city \＆re exempt from taxation．
CITY PROPERTY－The city owns its electric－light plant．
WATER WORKS－The water works are owned by the Lehigh Water Company．

ERIE．－$\left\{\begin{array}{l}\text { WALTER SCOTT，Mayor．} \\ \text { G．F．BREVILLIER }\end{array}\right.$
，Comptroller．
LOANS－
NAME AND PURPOSE
Consolidated．
Refunding， 1887.


## All bonds issued by this city are free from state tax

PAR VALUE OF BONDS．－Bonds are for $\$ 1,000$ and $\$ 500$ ．
INTEREST on the 1887 loan is payable at the Keystone National Bank of Erie，and at the Importer＇s and Traders＇Bank，N．Y．；on the loan of March 1，1889，at the Keystone National Bank of Erie and at the First National Bank，N．Y．；on the 1894 loan at the First National Bank，N．Y．；on other loans by the City Treasurer．
TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined statement shows Erie＇s total municipal debt and the water debt on each of the dates indicated．
Total bonded debt
Jan．1，＇96．Jan．24，＇95．Jan．10，＇94．
$\begin{array}{lrrr}\text { Total bonded debt．．．．．．．．．．．．．．．．．} \$ 841,700 & \$ 870,700 & \$ 901,500 \\ \text { Water debt（included above）} & 517,012 & 521,012 & 521,012\end{array}$ The city has no fluating debt．
The sinking fund receives yearly a certain sum from the tax levy，not exceeding 3 mills and not less than ${ }^{1} 4$ of a mill on a dollar；on Jan．1， 1896，the fund amounted to $\$ 13,461$ ．
CITY PROPERTY．－The city owns real estate and personal prop－ erty amounting to $\$ 2,012,041$ as follows
Fire property．．．．．．．．．．．．．$\$ 89,821 \left\lvert\, \begin{array}{ll}\text { Fther real estate．．．．．．．．．} \$ 8,220\end{array}\right.$ Water property ．．．．．．．．．．．1，200，000
City Hall．．．．．．．．．．．．．．166，000
Stal．．．．．．．．．．．．．．．．．．．．．．$\$ 2,012,041$ School property．．．．．．．．．．．．．．．． $56.548,000$

| Years． | Total Assessed Valration． | Rate of Tas |
| :---: | :---: | :---: |
|  | \＄17，615，797 |  |
| 1895 | 17，424，774 | \＄24．75 |
| 1894 | 16，184，312 |  |
| 1893 | 15，740，009 | 25.00 |
| 1892 | 15，371，964 | 24.00 |
| 1891 | 14，821，692 | 26.00 |
| 1890 | 14，214，195 | $26 \cdot 50$ |
| 1889 | ．14，088，436 | 26.00 83.00 |
| 30 | ．11，518，904 | $23 \cdot 00$ |

POPULATION．－In 1890 population was 40，634；in 1890 it was 27,737 ；in 1870 it was 19,616 ．The population in 1895 （estimated） was 50,000 ．

FAYETTE COUNTY．－County seat is Uniontown．

LOANS－
Cow，F\＆A，\＆1，000．
JIIL BosDs
When Due．Total debt 1895
$\$ 305,000$
Past due
comer Honse Bo 48，MceN，$\$ 188,000$
4s，J\＆D，（\＄9，000 due yearivi to 1896
Intereat mayble in U． $85,000 \mathrm{y}^{\prime} \mathrm{rly}$

FRANKLIN．－WM．H．FORBES，Mayor，
This oity is in Venango County．
LOANS BOMDE When Dite． 43，Mcts， 83,000 ．．．．．．．．．May， 1896 PEFPD（\＄1，000 RosDs Repuxbise Bosids
（sublect to call at any time） Interest is payable in Franklin．

Total debt Mar．1，1896．．\＄26，000 Tax valuation 1895 ．．．．．．．．676，373 Assesment about ta netum ralne． Poprutation in 1890 was．．．．．．6．221 Population in 1880 was．．．．．．． 5,010 Population in 1896 （est．）．．．．． 7,500

HARRISBURG．－\｛ $\begin{aligned} & \text { MAURICE C．ELY，Mayor } \\ & \text { CHAS．A．MLLER，Clerk．}\end{aligned}$
Harrisburg，the eapital of the State，is situated in Dauphin County．

NAMEANO PURPOSE，ReInterest．- Payable． Water tionds

City
d

## $t$

| When Due． | Orutistand＇g． |
| :---: | :---: |
| July 1， 1903 | \＄100，900 |
| Jan．1， 1904 | 91，500 |
| July 1， 1904 | 7，600 |
| Jan．1， 1918 | 130,500 |
| Jan．1， 1914 | 22，600 |
| Jan．1， 1915 | 265，400 |
| Jaly 1， 1897 | 28，800 |
| Jan．1， 1898 | 6，500 |
| Jan．1， 1903 | 14，900 |
| Joly 1， 1904 | 10,000 |
| Jun．1， 1898 | 32， 300 |
| Jan．1， 1899 | 30，700 |
| July 1， 1900 | 12，900 |
| Jan．1， 1901 | 60.000 |
| July 1， 1920 | 65.000 |

## TAX FREE．－All bonds are exempt from taxation．

INTEREST is payable by the Weatern National Bank of Pliladel－ phia．
TOTAL DEBT．－The elty＇a net debt on April 1，1895，was s990，800； In 1892 it was $81,020,081$ ；in 1891 it was $\$ 1,032,837$ ；In 1890 it was 8979,401 ．
The sinking fund recelves yeariy appropriations sufflelent to pay in－ tereat on the city＇s debt and 5 per cent of the prinelpal．
CITY PROPERTY．－The clty owns a water works and other avall able assets amounting to about $\$ 1,610,000$ ．
ASSESSED VALUATION，－The city＇s assessed Faluation and tax rate have been as follows ：


The city＇s tax rate for 1895 is $\$ 6-25$ per $\$ 1,000$ ．
POPULATION．－In 1890 population was 39,385 ；in 1880 it was 30,762 ；in 1870 it was 23,104 ．The population at present，according to local eatimate，is orer 54，000．

HAZLETON，$\left\{\begin{array}{l}\text { JUSTU8 ALTMILLER，Mayor．} \\ \text { JOHN W，KLINGER，City Clerk }\end{array}\right.$
Hazleton is in Lazerne County．
LOANS BoROUOH BOyDs－When Thue． BoRgUOH BosDs－．．．Dec， 1,1916 Sublect to call at any time． 4s，JideD，\＄35，000 ．．．．．Dec．1， 1923 Suhjeet to wall nfter Dec．1， 1899
Intereat manable Interest payable at Treas．office，
Total debt Sept．24，1895．． 832.200

Sinking fund | Net deht Sept． $24,1895 .$. | 84,250 |
| :--- | :--- |
| Tax valuation， | 54.950 | Tax valuation，real．．．．．．．3．600，603 Tax valuation，persomal．436，965 Asseasment is Le actual ralne． Total tax（per is opotual value． Total tax（per $\$ 1,000$ ）．

Popnlation in 1890 w
Population $1895(88$. Population 1895 （est）

HOMESTEAD．－This borough is in Allegheny County． LOANS－When Dre．
FUADEG Bosng－ 544, A\＆O，$\$ 5,000$. $548, M \& 8, \$ 11,500$ ． STREET AXD \＆EWER BOSNS－
$5 \cdot 4 s, J \& D, ~$ $5 \cdot 4 s, J \& D, \$ 53,000$.
$5 \cdot 4 \& \mathrm{D}$,
29,000

 $5 \cdot 48$
$5 \%$
5,
$80 r o 0 L$ BosDs
$4.48, \ldots \ldots . .840,000 \ldots$ ．Part yearly Total aebt Mar． $1,1895$. ． 8230,000 Flosting debt．．．．．．．．．．．．． 4,500
Water bonds（inci，ifbove） 113,000 Water bonds（incl，ubove） 113,000
Tax valuatiou $1894 \ldots . .3,312,000$ Tax valuatiou $1894 \ldots . . .3,312,000$ Selonoltsx（ per \＄1．000）．．．．．．．．．． $6 \cdot 00$ Poptlation tin 1890 was．．．．．．．7，911
Population in 1820 was．．． Population in 1880 wat．．．．．．． 592
Population in 1894 （est．）．．．．． 500

96 to 1916

HUNTINGDON CO．－B．F．Godard，Glerk． County seat is Huntingdon．
$\qquad$
BRIDGE BONDS－$\{1896$ to 02 $48,\left\{\begin{array}{l}\text { AdO，}\end{array}\right\} \$ 79,000\left\{\begin{array}{l}1896 \\ \text { part yr＇ly．}\end{array}\right.$ 5 s, AdO，\＄19，500 ．．．．1902 to 1906 （Payable part yearly．）
Interest paid by County Treas Bonded debt 1896．．．．．．．．$\$ 102,100$

Floating debt
$\$ 15,000$
117,100
Tutal debt Ma Tax valuation，real $.4,924,384$ Population in 1890 was．．．．．35，751

Indiana CO．－Samuel Nesbitt，Treasurer．
County seat is Indiana．
LOANS－Then Due．
ountr bosns－
4s，var．．st pa，050．．．．．．．．．．．．．．．．．．
Total debt Jan．1，1896．．．．\＄s2，050
Tax valuation，real ．．．．$\$ 7,326,908$ Tax valuation，personal 879,271 Tax valuation $1895 \ldots . .8,206,179$ Co．tax rate（per 81,000 ）．
Population in 1890 was．$. . .42^{\circ}, 175$ Population in 1890 was．．．．．42， 175
Population in 1880 was．．．．40，527

JEANNETTE．－This borongh is in Westmore and County．
LOANS－When Due．
Tax valuation $1894 . . .81,356,825$
Asessment about 1 actual vaine $512 s, J \& \in D, \ldots . . . . . . . .1902$ to 1.913 Assessment about ${ }_{2}$ Population in 1890 vas．．．．．．．．．2，296 Total debt Jan．1，1895．．．．\＄26，500 $\mid$ Population in 1894 （est．）．．．．．．6，000

## JENKINTOWN．－Byroà MoCracken，Sec．

This borough is in Montcomery County．
LOANS－When Dhe．｜Tax valuation $1895 . . . . \$ 1,101.485$ ฐs，Aco，$\$ 42,500$ ．．．．．．Oct． 1,1896 Tax rate（per $\$ 1,000 \ldots .$. Bonded debt Jan．1，1896． $812,500 \mid$ Popnlation in 1895 （est．）．．．．．．2，000

JOFNSTOWNN．$\left\{\begin{array}{l}\text { JAMES K，BOYD，Mayor．} \\ \text { JOHN J，BROWN，Comptr }\end{array}\right.$
This city is in Cambria County．
LOANS－When Due．Stramet LMProvement－
FTRE ALARM－
$48, J \& J, \$ 8,000 \ldots . . . . J a n . ~ 1,1924$ subjeot to call after 10 years． HIGHWAY d BRIDOE BONDS－ 5s，J\＆D ， $993,500 \ldots .$. June 1,1921 Ond Borotah Boyns－ 1,1901 4s，．．．．． 86,700 ．．．．．．．．．．．． $1898-1899$ RIVELK IMPROVEMEST BOXDS－
5s．MEN 839,300 ．．．．May 1921 5s，Mcen， $839,300 \ldots$ May 1,1921
Subject to call after May 1,1896

4 ，3．，Mus，$\$ 17,500 \ldots$ Sept．1， 1923 Sabject to eall after Sept．1， 1903 $4^{1} 24, A \& F, \$ 50.000$ ．．Aug，1， 1924 subject to cmilafter Ang，1， 1904 Interest payable in Johnstown．
Total debt Jan． 2,1896 ．\＄223，000 Sinking fund．．．．．．．．．．．．．． 14,700 Net debt Jan．2，1896．．．208，300 Old boro，debt（addi）－－6，700 Tax valuation $1895 \ldots, 11,801,741$ City Assesment is st actnal value． City \＆sch．tax（per \＄1，000）．．$\$ 975$ Population in 1890 was．．．．．21，805 The eatimated population in 1895 was 25,000 ．

## JUNIATA CO．－W．S．North，Tressurer．

County seat is Mimintown．
LOANS－When Due．Floating delot．．．．．．．．．．．．．．．\＄7，064 48, —．$\$ 136.673 \ldots . . . . .$. Interest payable by Comints Treas，Popalation in 1890 was．．．．．．．．．．6．655 Bonded debt Jan．1，1895，\＄136，673

KENNETT SQUARE．－\｛GEO，W，TAFT，Mayor．
This borough is in Chester County．
LOANS－When Due．Tax valuation，real．．．．．．．． 8690,500 4s．JdeJ，$\$ 33,000$ ．．．．．．．Jan．1， 1914 Subject to eall after Jan．1， 1899 48．Jaju， 85,08 ．．．．．Jant．1， 1914 Subject to call after Jan．1， 1899 Total payable in Kennett square Winter debt（Encluded）．．． 33,000

Tax valuation，real．．．．．．．． 8690,500 Total valuation $1895 . . . .703,275$ Assessment same as notual calue． Total tax（per $\$ 1.000$ ）．．．．．．．$\$ 1250$ Population in 1890 was．．．．．．． 1.826 Population in 1880 was．．．．．．． 1,021 Water debt（included）．．．． 33,000 Population in 1895 （est．）．．．．．1，500

The b jrongh pays all tares on its bonds．

## LACK A W ANNA CO－C．H．Schadt，Treasr．

County seat is scranton．

LOANS－When Due．｜Valuation，real．．．．．．．$\$ 25,485,230$ REFUNDNG BoNDs－When Due Valuation，real．．．．．． $825,013,95$. $41_{2 s}, J \& D, \$ 120,000$ ．Dec．1， 1901 Tax valuation 1895 ．．．28，499，185 \begin{tabular}{|l|l|}
Bonds all optional after 2 years， \& Assessment ahont ${ }^{2} \mathrm{~g}$ actual value． <br>
Interest pavable by County Treas， \& County taxper $\$ 1,000 . . . .$. <br>
$\$ 6 \cdot 00$

 

Interest payable by County Treas， \& County tax per $\$ 1,000 \ldots . .$. ． $86 \cdot 00$ <br>
Total debt Kov，15，1895．$\$ 120,000$ \& Populatlou 1890 va4．．．．．．．142，088
\end{tabular} TAXES on the above securities are pald by the County．

LANCASTER．－\｛要DWIN \＆．EMELTZ，Maynr．
This city is the capital of Lancaster County．


Judgment bonds， 1895.
Reliet fund．
School bonds， 1895
ater loan（reg．）
$\begin{array}{ccc}\text { do } & \text { do } & \text { do } \\ \text { do } & \text {（coupon）．} \\ \text { do } & 1892\end{array}$
Optional after 1915．

＊These bonds are all in the sinking fund．
INTEREST is payable in Lancaster．
BONDEO DEBT．－The city＇s net bonded debt in 1895 was $\$ 1,154$ ， 958 ；sinking funds，$\$ 474,558$ ．
TAX FREE－All bonds of this city are exempt from taxation．
CITY PROPERTY－The oity owns its water works valued at $\$ 750$ ，－ 000 and other buildings and avallable assets，besides the sinking fund mentioned above，in all amounting to $\$ 1,022,461$ ．
ASSESSED VALUATION－In 1895 the total valuation was 84 ，－ 250,000 ．Real valuation about $\$ 25,000,000$ ．In 1889 total assessed valuation was $\$ 13,451,038$ ；in 1880 it was $\$ 12,449,480$ ．
POPULATION－The population in 1890 was 32,011 ；in 1880 it was 25，769；in 1870 it was 20，233．In 1895 （estimated） 40,000 ．

LANCASTER CO．－County seat is Lancaster．
 4s，A．, $\mathbf{C}$, ．$\$ 167,000$ ．．．．Apr．1， 1901 State and co．tax per $\$ 1,000.46 .50$
 TAX FREE．－All bonds of this county are exempt from taxation．
Lebanon．－George H．Young，Treasurer． This city is in Lebanon County． LOANS－When Due $48,4 \mathrm{prin}, \$ 15,000$
subiect to call at any time．
WATER BONDS－
48，April．$\$ 170.000 \ldots$ Apr． 1,1902 Subject to oail at any time．
Interest paid at City Treas＇rotice． Interest paid at City Treas＇r otitice．
Total debt March $1,1896 . \$ 215,000$ Water debt（included）．．．．170，ooo

Sinking fund and cash．．．$\quad \$ 33,100$ Net debt March 1，1896．． $8,070,400$ Tax valuation，personal．289，050 Total valuation $1892 \ldots .8,359,450$ Assessment about 90 p ．ct．actual． City tax（per $\$ 1,000$ ）．
Average school tax
Population in 1890 was．
LOCKHAVEN．－ $\begin{aligned} & \text { W．H．MAYER，Mayor．} \\ & \text { R．S．BARKER，Auditor．}\end{aligned}$
This city is in Clinton County．



LUZERNE CO．－Wm．T．Reed，Treasurer．
The county seat is Wilkes－Barre．
LOANS－
$\qquad$ When Due． J\＆J，\＄37，500，g． 5s，J\＆J， 37,500, ．．．．．．．．．．en．1， 1898 Int．is payable in Wilkes－Birre． Total debt Jan．1，＇96．．\＄75，000 $\begin{array}{ll}\text { Sinking funds．．．．．．．．．．} & 31,006 \\ \text { Net debt Jan．1，1896．．} & 43,993\end{array}$ $\begin{array}{lr}\text { Net debt Jan．} 1,1896 . . & 43,993 \\ \text { Tax valuation，real．．．．26，932，226 }\end{array}$
TAX FREE．－All bonds of this county are exempt from taxation to holders．The county pays a State tax of 4 mills．
LYCOMING CO．－County seat is williamsport．
Total debt（last returns）$\$ 457,925$
Tax valuat＇n（pers＇l）＇92．．3，481，935
MAHANOY CITY．－Eli S．Reinhold，Sec retary of Council．
Borough in Schuylkill County
LOANS－．．．．．．When Due． $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 1,000 \ldots .$. Dec．1， 1899 \＆，F\＆A，7，000．．．．．．．．Feb．1， 1992 4s，A\＆O， $2.500 \ldots . .$. Oct．1， 1902 4s，Ad\＆， 10,000 …．．．．Aup．Aug．1， 1909
The bonds are all 5－15－year bonds，and are exempt from taxation．
Interest payable at Treasury Total debt Nov．，1895．．．\＄25，500 Tax valuation 1894．．．．．．．2，401，300 Assessment is -3 the actual value． Total tar（per $\$ 1.000$ ）$\ldots . . . . \$ 18 \cdot 00$ Popula ion 1890 was．．． ．．．11，28

McKEAN COUNTY．－County seat is Smethport．

 Interest payable in Smethport．

McKEESPORT．－\｛J．Z．ANDRE，Mayor．
This city is in Allegheny County LOANS－

When Due． 422s，J\＆J，\＄42，000．．．July 1， 1920 RR．COMPROMISE BONDS－
6 s ．J\＆J，$\$ 104,600$ ．．．July 1， 1906 $5 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 75,000^{*}$ ．July 1,1911 Interest payable by City Tieasure4 Interest payable by City Treasurer． Water debt（included）．．．． 102,000 Wloating debt．．．．．．．．．．．．．．． 102,000
＊The water bonds due in 1911 days notice．

TAX FREE．－The Railroad Compromise bonds are exempt from －
MEADVILIE．$\left\{\begin{array}{l}\text { WHITNEY RRAYMER，Mayor．}\end{array}\right.$
This city is in Crawford County．

Total debt Oct．1，1895．．．\＄491，551 Sinking fund Oct． $1, ' 95.102,264$ Other assets．．．．．．．．．．．．．．．．．146，184 Tax valuation 189．．．．．13，445，372 Assessment about $1_{2}$ actual value． City \＆sch．tax（p．$\$ 1,000)^{\prime} 94 . \$ 15 \cdot 50$ Total tax（per $\$ 1.000$ ）． Population 1890 was． Population 1880 was． Population 1870 was．

## CITY BONDS－

58，J\＆J，\＄1，000
$42_{5} s$, J\＆J，$\quad \$ 1,000$.
$\begin{array}{ll}4 \mathrm{~s} \text { ，J\＆J，} & 6,000 . . \\ 4 \mathrm{~s} \text { ．J\＆J．}\end{array}$ 4s．J\＆J，24，600 ．．．．．．July 1， 1902 4 s, A\＆O， $7,000 \ldots .$. ．Apr．1， 1907 Interest is payable at City Treas＇y．

All bonds are subject to call．The
Total debt Mar．2，1896．．$\$ 86,200$ Sinking fund．．．．．．．．．．．．．． 29,014 Net debt Mar．2，1896．． Tax valuation，real． Total valuation，personal Assessment ab $1896 \ldots 2,160,714$ Total tax art $40 \%$ actual value． Population 1890 was Population 1896 （est） Population 1896 （est．）．．． 9,520

MEDIA．－$\{$ NAPOLEON COOPER，Mayor．
This borough is in Delaware County．
LOANS－When Due．Total debt Mar．1． 1895 ．．．．$\$ 91,000$ $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 58,100 \ldots .$. Apr．1， 1901
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 8,600 \ldots$. Apr． 1,1903 48，A\＆O， $14,300 \ldots . .$. Apr． 1,1912 Optional after Jar． 1,1913 Int．payable by Borough Treas．

MIDDLETOWN．－This borough is in Dauphin Counts．
LOANS－When Due．｜Tax valuation 1891．．．．$\$ 1.347 .430$ $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 25,000 \ldots$ April 1， 1910 Tax rate（per $\$ 1.000$ ）．．．．$\$ 7 \cdot 00$ ELLECTRICLIGHT BONDS－ 1893 Population in 1880 was．．．．．．．．3，351

## MIFFLIN COUNTY．－County seat is Lewistown．

LOANS－

When Due．
When Dree Total debt（last returns）． 995,500 ，500． Total debt（last returns）．$\$ 95,500$
Tax valuation $1891 . . . . .4,000,000$ $4 \mathrm{~s}, \mathrm{~J} \& J$ and M\＆N，$\$ 95,500$ own． Population in 1890 was．．．．．19，996
Population in 1880 was．．．．19，577

MONONGAFELA．－$\left\{\begin{array}{l}\text { CORNELIUS CARSON，Mayor．} \\ \text { J．B．FINLEY，Chr，Fin，Com }\end{array}\right.$
Monongahela is in Washington County．
LOANS－When Due． $\mid$ Tax valuation，real．．．．．$\$ 1,012,834$ 5s，M\＆S，$\$ 45,500$ ST．BONDS，＇92 \＆4：Tax valuation，personal．\＄138，092 （subject to call after 1897 ． 1912 Total valuation 1895．．．．．．1，150，926 5 s，\＆A，$\$ 19,500 . . .$. Aug．， 1914 Total tax（per $\$ 1.000$ ）．．．．．．$\$ 23.00$ Bond．debt．Feb．17，＇96．$\$ 65,000$ Population in 1890 was．．．． 4,096 $\begin{array}{lr}\text { Floating debt ．．．．．．．．．} & 3,000 \\ \text { Total debt } & 68,000\end{array} \begin{aligned} & \text { Population in } 1880 \text { was．．．．} \\ & \text { Population } 1894 \text {（est．}\end{aligned}$ The city＇s bonds become due part yearly，the entire amount being payable within twenty years from date of issue．They are subject to State tax if owned by residents of Pennsylvania．

## MONROE CO．－HARVEY HuFFMAN，Olerk．

County seat is Stroudsburg．

| LOANS－ <br> When Due． Court house Bonds－ | Floating debt．．．．．．．．．．．．．$\$ 5,000$ Total debt Jan．13， $96 . . \quad 71,050$ |
| :---: | :---: |
| 4s，M\＆S，\＄64，000．．．．．．．．．．．． 1909 | Tax valuation，real．．．．．．6，323，508 |
| Subject to call． | Tax valuation，personal．819，891 |
| onds | Total valuation 1895 ．．． $7,143,399$ |
| \＄2，0 | Assessment same as actual value． |
| Suhject to call | Total tax（per \＄1，000）．．．．．．．．．85•00 |
| Interest payable at Co．Treasurv． | Population in 1890 was．．．．．20，111 |
| Bonded debt Jan．13，1896．\＄66，050 | Population in 1895 （est．）．．．21，000 |
| IONTGOMERY | County seat is Norrist |
| LOANS－ <br> Fhen Due． | Total debt Mar．， 1896 ．$\$ 77,000$ |
| 4 s ，A\＆O，\＄77，000．． | Tax valuation 1892．．． $75,443,880$ |
| Interest payable in Norristow | Population 1890 was．．123，290 |

## MONTOUR CO．－Jares C．Heddens，Treas．

## County seat is Danville

LOANS－When Due．Total debt Mar．，1895．．．．．．$\$ 25,000$ 4 s ，Nov． $1, \$ 24,000$ Nov．1，$\$ 24,000 .$.
$\$ 4,000$ due yearly Population in 1890 was．
Population in 1880 was． 15.645
15,468

NEW CASTLE．－S．W．Smith，Mayor．
New Castle is the capital of Lawrence County

| LOANS－When Due． | Tax valuation，personal．$\$ 500,000$ |
| ---: | :--- |
| CITY FUNDING BoNDS－ |  | 4s，F\＆A，$\$ 30,000 . . . . A u g$ ．1， 1906 Subject to call at any time． $4 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}, \$ 40,000 \ldots . . \mathrm{Aug} .1,1904$ $4 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}, \$ 40,000 \ldots .$. Aug． 1,190 Interest payable at city treasury． Total debt Mar． $1,1896 .$. Assessment about $3_{4}$ actual value． County tax（per $\$ 1,000$ ）$\ldots . . \$ 3 \cdot 50$ Tax valuation，real．．．．．．6，000，000

TAX FREE．－Bonds are exempt from taxation．
NORRISTOWN．$\left\{\begin{array}{l}\text { JOHN H．WILLIAMS，Mas or．} \\ \text { F．W．BAKER，City Clerk }\end{array}\right.$
This borough is the capital of Montgomery County．

| LOANS When Due． | Bonded debt Nov．，1895．．$\$ 186,900$ <br> BoroUGH Bonds－（reg．）． |
| ---: | :--- |
| Tax valuation 1894．．．．．9，072，915 |  |

OIL．CITY．－$\left\{\begin{array}{l}\text { AMOS STEFFEL，Mayor } \\ \mathrm{J}, \mathrm{M} . \text { BERRY，Treasurer }\end{array}\right.$
This city is in Venango Counts．
LOANS－When Due 4s，M\＆S，\＄19，000．．．．．Sept．1， 1896 （\＄1，000 due yearly）to Sept．1， 1914 5s OLL CITY Borough Bonds－ 5s，M\＆s．$\$ 8,000 \ldots$ ．．．Sept．1， 1896 （\＄2，000 due yearly）to Sept．1， 1899
WATER Bonds－ 5s，M\＆E，$\$ 18,000$ ．．．．Sept．1， 1896 58, M\＆S，$\$ 36,000 . . .$. Sept．1， 1901

Total delbt Jan．1，1896．．$\$ 81,000$ Water debt（included）．．． 54.000 Tax valuation，real ．．．．．．1，924，245 Total valuation 1893 ．．．．2，099，305 Assessment is $1_{3}$ actual value． Total tax（per $\$ 1.000$ ．．． 38.50 Population in 1890 was．．．．．10，932 Population in 1896 （estim．）．13，000

OXFORD．－J．C．Kerr，Secretary．
This borough is in Chester County
LOANS－When Due．Tax valuation，personal．．$\$ 99,790$ 5s，J\＆J，$\$ 10,000 \ldots .$. Jan．1， 1900 GAS AND WATER RED．BONDS－ $4{ }^{128}$ ，M\＆N，$\$ 12,000 \ldots$ May 1,1910 Total debt Nov 19，1895， 1,1906 Water debt（included）．．．．．． 40,000 Sinking fund．．．．．．．．．．．．．．．．．．$\quad 40,300$ Net debt Nov． $19,1895 . . .48,400$ Tax valuation，real．．．．．．．．． 816,825
All issues of bonds are exempt from taxation
OPTIONAL．－The bonds are all subject to call after five years from date of issue．
INTEREST is payable at the National Bank of Oxford．

PHILADELPHIA.- $\begin{aligned} & \text { CHAS. F. WARWIOK, Mayor. } \\ & \text { JOHN } \\ & \text { W. WALTON, Comptrol }\end{aligned}$
Philadelphia, co-extenisive with the county of the same name, is the third eity of the United States, has an area of over 130 square miles and includes a number of paces which have almost the character of separate towns. The county is under eity control and has no separate debt. In the following table the various issues of bonds under the general heads, Taxed City Loan and Untaxed City Loan, are given in the order of their dates of maturity.


Uyraxed Ciry Lotio
Purchase Lans-
Culvert, No. $2 .$.
Guaranteed gas
Park, No. 1
Water and lee boat.
Park. No, 2
South St. Bridg
Water, No. 37 Fairmount Bridge
House of Correction.
School, No. 3
Water, No. 46.
Pollce and colverts.
Fairmount Bridge.
School, No. 50 ....
Fire purposes
Park, No, 3
Water, No, 54.....
Centennial, No. 55
Ice boat, No, 56
Honse of Correction.
Sehool, No. 58.
Guaranteed gas
Bridges, No. 60
Sewers, No. 61.
Pollce atations

Non-regiatered loans overdue and yet outatandin.
PAR OF BONDS-Bonda are in pleces of $\$ 25,850, \$ 100$ and $\$ 1,000$ INTEREST payable Dy Farmors' \& Mechanies* Nat. Bank. Phila., Pa. TOTAL DEBT, SINKING FUNDS, ETC.-The sublotned stateruent Ghows Phlladelphla's total munielpal debt, and the sinkiog fund keld by the elty againat the sarue, on the Ifret of Jannary of each of the last three years. [By a dectaton of the Supreme Court of Pennaylvanla, fled May 31, 1894, it is held that, within the moaning of the word "Debt" in sisction VII, drticle IX, of the Constitution of Pemnsylvania, the real debt of the cify it the authorized debt less the amount of the ciry certificates purchased and ureanceled in the sinking fund-1



## Not debt on January 1st . \$35,625,071 $\overline{\$ 34,637,77 s} \$ 30,582.344$

The city held on January 1, 1896, in addition to the sinking fund Siven above asacta amounting to $\$ 8,145,859$.
The slaking fund holds the following securities: City loan, at par $\$ 18,692,525$ and United States loan, at par, \$413,000. The mmount of bonded debt redeemed by the sinking Fund Commission during the jear 1885 Fas $84,015,000$. Among the assets held by the city are 22,500 nhares of Suabury \& Erie Railroad stock, par value $\$ 100$ per ohare, or 45,000 shares of Phlladelphia \& Erle Rallroad stock, par Falue $\$ 50$ per share, mazket value $\$ 26$ per ahare.
CITY PROPERTY-The real eatate owned by the city is valued at $\$ 50,840,294$, an fncrease over the appraisement of Jan. 1, 1895, of $\$ 2,235,000$.
ASSESSED VALUATION, ETC.-The following shows the annua payments to the sinking fund, amount of bonded debt and outstanding warranta, aasesaed value of property, and the tax rate, for years indlcafed. Property in thim ofty is assessed at about $x_{4}$ of its actaal value.

18

847,170; in 1870 it was 674.022.
PHOENIXVILLE.-This borough is in Chester County.
 4 3-10s, A $\& 0$, $82,500$.
WATER BONDS:
5s, A\&O, \$185,700 ...OCt. 1, 1902 Sa valuation 1893 ). $\$ 188.200$ Tax valuation $1893 \ldots . .3,155,000$
Total tax (per $\$ 1,000$ ).......12.50 Trat tax (per \$1.000).......... $12 \cdot 50$ Population 1890 was......
Population in 1880 was
.8 .514
$.6,682$

PITTSBURG.-\{ $\begin{aligned} & \text { RERNARD MCKENNA, Mayor. } \\ & \text { H, I, GOURLEX, Comptroller. }\end{aligned}$
This city is situated in Allegheny County.
LOANS- $\quad$ Interest. $\quad$ Principal.- Pate. Pay'ble. When Due. Outstand' City building bonds, refunded. 5 A \& O A 1 r . 1,1910 Oustand'g. $\$ 170,000$ Free bridge bonds......... or r 4 M \& N Apr. 1925 , 1910 \$170,000 Funded debt bonds..
3........

Funded debt improv. bond
do do

$$
\operatorname{Im}
$$

# $\begin{array}{cc}11 \\ 7 & 10 \\ 7 & \mathrm{~J} \\ 7 & \mathrm{~J}\end{array}$ 

$$
\begin{aligned}
& \mathrm{Mn} \\
& \mathrm{Mn} \\
& \mathrm{M}
\end{aligned}
$$

P

$$
\mathrm{Pu}
$$

## R

W


145,000 355,000
121,000 121,000
88,000 88,000
$1,315,000$ 77,000 $3,681,700$
25 25.000 210,000
343,000 230,000 ilio Safety bonds.....e or $\tau 4$ 983,000 843,400
228,000 125,300
408,700
$\qquad$

do
do
do
do
do
do $\qquad$ Saiject to cal

M 10 B J J J A A A A A J M

 $\qquad$ 408,700
723,800
61,000
$2,337,000$
300,000
549,000
(e) Coupon bonds
(F) Registered honds
(R) Interest on the munleipal consolldated bouds is payable in gold.

PAR VALUE OF BONDS.-These bonds are in pleces of $\$ 100$ and multiples of the same.

TAX FREE.-All lasues of this city's bonds are exempt from taxation
INTEREST is payable at the City Treasurer's office in Pittshurg, at the Bank of Amerfca in New York, at the aftice of Townsend, Whelen $d$ Co. in Philadelphia and at the Pittaburg Trust Co.

TOTAL DEBT, SINKING FUND, ETC.-The subjoined statement shows Pittaburg's total manieipal debt and the sinking fuud held by the olty againat the same on the 1st of February of each of the last four years.
1895.
1894.
1892.

Total bonded debt
(inel. Water bond-4) $\$ 12,593,102 \$ 12,836,601 \$ 13.204,402 \$ 13.204,402$
Net debt on Feb. 1. $\$ 7,975,962 ~ \$ 8,483.994 ~ \$ 9,162,602 ~ \$ 9.462,602$
The city has no floating debt. The sinking fund receives yearly from $\$ 400,000$ to $\$ 500,000$ from appropriations and int estments.
DEBT LIMITATION.-Pittsburg's debt is limited by state Constitution to 7 per cent of the assessed value of real estate.
ASSESSED VALUATION.-The city's assessed valuation (about cash value) and tax rate have been as follows :

| Fear. | Real. | Personal. | Total | per \$1,000. |
| :---: | :---: | :---: | :---: | :---: |
| 1896. | 286,497,437 | \$1,988,985 | \$288.4*6.422 |  |
| 1895 |  |  | 287.322.894 | \$12.00 |
| 1894** |  |  |  | $13 \cdot 00$ |
| 1893. | 273.390,506 | 2,259,660 | 275,650.164 | 11.00 |
| 1892. | 205,046,742 | 2. 316.455 | 240,000,000 | 12.00 |
| 1890. | 198,580,267 | 2,316,355 | $207,363,197$ $200,453.626$ | $15 \cdot 00$ $15 \cdot 00$ |
| 1889. | 137,898,928 | 1,248,109 | 139.147.037 |  |
| 1888. | 132,266,000 | 2,445,124 | 134,711,124 | 18.00 |
| 1886 | 129,881,096 | 1,774.936 | 131,656.032 |  |
| 1885 | 109,530,608 | 3,000,000 | 111,530,608 | 13.00 |
| 1884. | 105,404,720 | 1,838,258 | 107,342,978 | $16 \cdot 00$ |

* The City Comptroller reported that the tax valuation for 1894 did not materially differ from that of 1893
For the year 1893 the assessed valuation of real estate includes the valuation of property to the amount of $850,590,330$ which paid a rural tax (two-thirds of full tax), and $\$ 10.676,502$ which pald a po-called agricultural tax, or one-half of the full tax rate. The faxable valuation of all property for 1893 after making some slight deductions for exemptions, was therefore $\$ 250,000,000$.
POPULATION.-In 1890 population was 238,617 ; in 1880 it was 156,389; in 1870 it was 86,076


## Pittsburg Sohool District.-

| LOANS When Due. | Assessment about 12 actual vauue. |
| :---: | :--- |
| Q., Mdes, $\$ 25,000 \mathrm{~g} .8$ ept. 1,1904 | Pomlation in 1890 was |
| 11012 |  | 4. g. Mdes, $\$ 25,000 \mathrm{~g} .86 \mathrm{pt}$. 1,190 Popmation in 1890 was. . 11.012 | Total debt (last returns) | $\$ 19,668$ | INTEREST is payable at W |
| :--- | ---: | ---: |
| Tax valuation $1894 \ldots .24,526,099$ | National Bank, N. Y. City. |  |

## PITTSTON.-Grorae L. Houser, Treasurer.

This borough is in Luzerne County.

LOANS- When Due. Assessment ahout 14 actual value. PR, JKJ, 825,900 ...Jan. 15, 1915 Boro tax (per $\$ 1,000$ ) $1891 . \$ 21.00$ Subject to call after Jan. 15, 1900 | $\left\lvert\, \begin{aligned} & \text { Averake shoplation } 1890 \text { was.......... } 10,302\end{aligned}\right.$ Rnnded debt Feb. 1. 1895. $\$ 25,900 \mid$ Population 1880 was............ 7,472 | Sinking fund.................. | 569,224 |
| :--- | :--- |
| Tax valuation $1894 . . .$. | 760 |

Popmation 1894 (estimated) 12,500
TAX FREE-All bonds exempt from taxation.
INTEREST on the 5 per cent bonds is payable at the Miners' Savings Bank; on the 4 per cent bonds at the Treasurer's office, Pittston.

PLYMOUTH - This borough is in Luzerne County. LOANS- When Due. |Total debt 1895............ 826,000 5 s , AdO, $\$ 26,000 \ldots .$. Oct. ' 95 to '07 $\begin{aligned} & \text { Tax valuation } 1895 . . . . . . . . . . .9,344 \\ & \text { Population } 1890 \text { was.......... }\end{aligned}$ $58, ~ A d e r, \$ 26,001 \ldots$ at Plymouth.
Interest payable

## POTTER COUNTY.-

5s, LOANS- $\quad \begin{aligned} & \text { When Due, } \text { Tax valuation } 1894 . . . . \$ 2,721,400 \\ & \text { Assessment about 14. actual value. }\end{aligned}$ 5s. J. .\&, $\$ 10,000 \ldots . . J a u, 1,1897$ Assessment about 14 actual value. | (\$5,000 due yearly) to Jau. $1,1 \times 98$ | $\left.\begin{array}{l}\text { Population in } 1890 \text { wast....22,778 } \\ \text { Population in } 1894 \text { (est.) }\end{array}\right) .27,000$ |
| :---: | :---: |

## POTTSVILLE.-G. A. Berner, Town Clerk.

Pottsville is in Schuylkill County.
$\qquad$ FUNDING BoNDS

When Due. 4s, J\&D, \$54,000.. 48, AdO, 15,000............... 1914 $4 \mathrm{~s}, \mathrm{M} \cdot \mathrm{N}, 12,000$.......Nov.1, 1907 4s, Mds, $33,000 \ldots . .$. May 1,1911
Int. is payable at Boro' Treas'y.
The bonds due in 1907, 1911 and 1914 are subject to call after five years from date of issue. All are exempt from local taxation.

READING. - $\left\{\begin{array}{l}\text { W. F. SHANAMAN. Mayor. } \\ \text { WALTER B. KOCH, Contro }\end{array}\right.$
Reading is the County seat of Berks County.

LOANS- When Due. 4s, J\&J, \$20,000 .......Jan. 1. 1905 4 4, A\&O, $\$ 99,000 \ldots$ Apr. 1, 1903 Subject to call after Jan. 1, 1895 4s, A\&O, $200,000 \ldots .$. Apr. 1,1918 Subject to call atter Jan. 1. 1896 | Subject to call afr Apr. 1, 1898 |
| :--- |
| 4s, Jd diJ, $\$ 125,000 \ldots . . . J a n . ~ 1, ~$ |
| 1919 | 4s, AdO, \$40,000.....Oet. 1, 1899 48 , AdOO, $\$ 100,000 \ldots$ April 1, 1913 Optional after april 1, 1903 REFUNDNG W ATER BONDS-

Ls, J\&J, $\$ 57,500$......Jan. 1, 190

## INTEREST is payable at the office of the City Treasurer

TOTAL DEBT.-The subjoined statement shows the total municipal debt, the sinking fund held by the city against the same, and the water debt, in each of the years mentioned.
 Siuking fuids

## Net debt...

,019,500
165,000

Water debt (included above) .... $\$ 948,226 \quad \$ \ldots . . . \$ 924,500$
TAX FREE.-All issues of the city's bonds are exempt from taxation
CITY PROPERTY.-The city owns its water works, valued at $\$ 1,250,000$, real estate worth $\$ 225,000$, and other property to the awount of $\$ 101,194$; making a total of $\$ 1,576,194$.
ASSESSED VALUATION.-The city's assessed valuation (abou two-thirds of cash value) and tax rate have been as follows:

| Years. | Real Estate. | Personal Property. | Total Ass'd Rate of Tax Valuation. per \$1,000. |  |
| :---: | :---: | :---: | :---: | :---: |
| 1894 |  |  | \$42,000,000 | \$12.50 |
| 89 | \$38,096,325 | \$2,033,915 | 40,130,240 | 14.50 |
| 1889 | 23,910,568 | 136,935 | 26,527,133 | $9 \cdot 45$ |
| 1880. | 17,397,467 | 569,441 | 17,969,908 |  |

POPULATION.-In 1890 population was 58,661 ; in 1880 it was 43,278 ; in 1870 it was 33,930 ; in 1896 (estimated), 90,000 .

RENOVO.- $\begin{aligned} & \text { JAMES R. SHUSTER, Mavor } \\ & \text { JOHN SMITH, Treasurer. }\end{aligned}$
This borough is in Clinton County
LOANS- When Due. $44^{228,}$ J \& J, $\$ 20,000$. July 1, 1896 Subject to call at any time
Subject to call at any time.
Bonded debt Jan. 1, 1896. $\$ 50,000$
TAXES on the above securities are
SCHUYLKILL CO.-County seat is Pottsville.
LOANS-_ When Due. $\left\lvert\, \begin{aligned} & \text { Floating debt............. } \$ 75,000\end{aligned}\right.$ $4 \mathrm{~s}, \mathrm{AdU}, \$ 110,700 \ldots$ Apr. 1, 1909 Total debt Jan. $1,1895 . \quad 633,600$
 3s, M\&S, $\quad \begin{aligned} & \text { 241,800.....Sept. } 1,1921\end{aligned}$ All bonds exempt from taxation Population in 1890 was...154,163
Population in 1880 was...129,974 Interest payable in Pottsville.

SCR A NTON. - $\left\{\begin{array}{l}\text { W. L. CONNELL, Mayor } \\ \text { F. J. WIDMAYER, }\end{array}\right.$

This city is in Lacka wanna County.


TAX FREE.-All bonds issued by this city are exempt from taxation.
TOTAL DEBT-The subjoined statement shows Scranton's indebt edness on the dates mentioned.


Net debt........... \$635,979 $\overline{\$ 674,162} \overline{\$ 545,341} \quad \overline{\$ 500,835}$ In addition to the above-stated assets, the City of Scranton pur chased bonds of the issue of $1893,4^{1} 2$ per cent, to the amount of $\$ 121,000$ and one $\$ 500$ bond of the issue of 1876,6 per cent. No. 80 , for the benetit of its sinking fund. An exchange was effected by which $\$ 17,000$ was transferred from the 1893 issue to that of 1876 , leaving a balance of $\$ 104,000$ in the 1893 issue and giving the 1876 issue a credit of $\$ 17,500$.
ASSESSED VALUATION-The city's assessed valuation (about onethird cash valve) and tax rate have been as follows

|  | Real | Personal | Total Assessed | Rate of Tas |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Estate. | Property. | Valuation. | per $\$ 1,000$. |
| 1895 | 8,597,764 | \$1,021,540 | \$19,619,304 | \$ $\$ 34^{\circ} 6$ |
| 1894. |  |  | *19,290,180 |  |
| 1893 |  |  | *18,988,565 |  |
| 1892 | 17,545,388 | 1,067,385 | *18,612,773 | 27.63 |
| 189 | 16,763,609 | 1,282,705 | *18,046,314 | 26.90 |
| 1890 | 15,196,294 | -1,189,540 | 16,385,834 |  |
| 1880. | 4,582,871 | 97,934 | 4,680,805 |  |

*This amount includes oceupations as well as other personal property POPULATION-In 1890 population was 75,215 ; in 1880 it was 45 ,850 ; in 1870 it was 35,092 ; in 1892, according to local estimate, it was 80,000 .

SEWVICKLEY.-W. D. Bell, Ch'rm'n Fin. Com. Sewickley is in Allegheny County. LOANS- Bons-When Due. ${ }_{4}{ }_{28}$, FIREAMP. BONDS en Due.
$44_{2} \mathrm{~s}$, F\&A, $\$ 4,000$............ Var. Strembject to call at any time) Street and Sewer Bonds
4.9 s . $\$ 23000$
4-9s, $\quad$ WATER $\$ 23,000$
5s, A\&O, $\$ 60,000$.... Apr 1, 1903 4 s , A\&O, $15,000 \ldots . \mathrm{Apr}^{2} 1905$

SCHOOL BONDS -
, Ado, 15,00.... $\quad \begin{aligned} & \text { Population in } 1890 \text { was } \ldots . .2,750 \\ & \text { Population in } 1880 \text { was.....2,053 }\end{aligned}$
INTEREST is payable at the First National Bank of Allegheny.
CITY PROPERTY.-The borough owns a water plant and other available assets amounting to about $\$ 130,000$.

## SHAMOKIN.-W. H. R. Smink, Burgess.

This borough is in Northumberland County.


TAXES on the above securities are all paid by the borough.
OPTIONAL-All of the borough's bonds are subject to call after five years from date of issue.
INTEREST on all the bonds is payable at the office of the borough. treasurer.

## SHARON-S. A. Hagen, Secretary. <br> This borough is in Mercer County.

LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Total debt Mareh, } 1895 . . \\ & \text { Tax valuation } 1894 . \ldots . .2,307,990-1\end{aligned}\right.$ 58. M. \&N, $\$ 49,000$......May 1,1905 4s, M\&N, \$49,000 ....Nov. 1, 1915 $4^{105}$, 4 - N 10000 Nov 1, 1898 4 s , M\&N, 5,000 ....... 1903

Assessment is ? actual value Assessment is \% actual value.
County tax (per $\$ 1,000$ )..... $\$ 4.50$ City tax (per $\$ 1,000 . . . . . . . .10 \cdot 00$ Average school tax population in 1890 tas $\cdot . .7,459$ Population 1895 (estimated) $7,500-$ OPTIONAL. - All of the above bonds are subject to call at the optionof the Council.

## SHARPSBURG.-M. E. Dethless, Burgess.

## Sharpsburg is in Allegheny County

5s, M\&S, $\$ 44,000 \ldots \$ 2,500$ yearly
6s, A\&0, $\$ 6,000 \ldots . . . \$ 1,500$ yearly
6s, A\&O, \$6,00.... $\$ 1,500$ yearly
Population in 1890 was...$\$ 14 \cdot 50$ yearly Population 1895 (estimated). 6,000 INTEREST on the water bonds is payable in Philadelphia; on the electric bonds in Pittsburg.
TAX FREE.- All bonds are exempt from taxation.
SHENANDOAH.-\{ $\left\{\begin{array}{l}\text { JAS. BURNS, Burgess; } \\ \text { F. J, DAVIES, Tıeasure }\end{array}\right.$

## Shenandoah is in Schuylkill County.

LOANS- When Due. Water debt (incluned)... $\$ 145,000$ REFUNDING, BONDS- 1926 Assessm't about 30 p.c. actaal val. 526 Total tax (per $\$ 1.000$. . Act $\$ 33.50$ | 5 s, J\&J, $\$ 145,000 \ldots . .1923-1924$ |
| :--- | :--- | :--- |
| Total debt Mar, 1, 1896.. $\$ 170,000$ |\(| \begin{aligned} \& Population in 1880 wa.......10.147 <br>

\& Population in 1896 (estin'd) 17,500\end{aligned}\)
OPTIONAL. - All above bonds are subject to call at any time.
TAX FREE. - All bonds free of tax to holders.




## SOUTH BETHLEHEM.-Thos. Ganey, Town Clerk.

This b rongh is in Northampton County.
LOANS- When Due. Bonded debt Mar, 1, 96. $\$ 158,500$ Marker Buildivg Bonds- $190 \begin{aligned} & \text { Floating debt............ } 12,000 \\ & \text { Total debt Mar }\end{aligned}$
 Ls. J\&D, \$24,000..June 1, $1909-19$
PERMANET STBEET IMR, BOND 4s, Ad0, 815,000 .....Apr. 1, 1919
 4s, JdJJ, $15,000 \ldots . . . J u l y ~ 1, ~ 1921$ 48, F\&AA, \$69,500.....Aug. 1, 1916 Assessment abt 66 p c. act antulue State tax (per $\$ 1,000$ ) ........ $\$ 3.50$ County tax ( $\$ 1,000$ )... Borough tax (per $\$ 1,000$ ) ..... $5 \cdot 50$ Average schoor tax............ $5 \cdot 00$ Population 1890 was.

OPTIONAL. The $\$ 15,000$ of market building bonds are subject to call ten years from date of issue, at the option of the borough; all other issues fifteen years.

## SOUTH CHESTER. -

This borough is in Delaware County. LOANS Borowoh Boxps- $\quad$ Tax valuation in $1880 \ldots 1,135,285$ 4s, As0, $\quad 17,500 \ldots$....part yearly yearly $\begin{aligned} & \text { Population in } 1890 \text { was...... } 7,076 \\ & \text { Population in } 1880 \text { was......,664 }\end{aligned}$

## TIOGA COUNTY.-R. A. Mitchell, Treas.

 County seat is Wellsboro.LOANS-
When Due. 4s. J\&kJ, 8160,000 . Jan. 1, 1923 Optional at any time.
Bonded debt Jan. 1, 1896 $\$ 160,000$
nterest is payable at We
OPTIONAL.-All bonds issued by any time.

TITUSVILLE.- $\left\{\begin{array}{l}\text { J. G. ROBINsON, Mayor. } \\ \text { JULES A.C. DUNBAR, }\end{array}\right.$ This eity is in Crawford County.

| LOANSCITY Busps- | When Due. | Water bus | When Due. |
| :---: | :---: | :---: | :---: |
| 4s, $\$ 1,000$ | 1896 | 4s, 88,000 . | 1900 |
| 4s, 2,000 | 1897 | 45, 10,200 | 1901 |
| 44. 20,000 | 1900 | 4\%, 10,500 | 1903 |
| 4., 1,100 | 1901 | 4s, 1,300 | 1904 |
| 48, 500 | 1903 | 4s, 1,700 | 1905 |
| 4s, 200 | 1905 | 48, 5,400 | 1906 |
| 48, 26,000 | 1906 | 4s, 5,000 | 1907 |
| 43. 33,000 | 1907 | 4s, 11,800 | 1908 |
| Iyppovy $500 .$. | 1908 | 4s, 1,000. | 1909 |
| IMPROVEMEST |  | Sewere Bo |  |
| 45, $8322,900$. |  | 45, $\$ 1,500$. | 1901 |
| Wateh Bonds |  | 43, 2,100 | 1906 |
| $48 \% 3,000$. | 1897 | SIskisg Fg |  |
| 4 2,000 | 1898 |  |  |

## INTEREST is payable by the City Treasurer.

TOTAL DEBT, ETC.-The elty's total bonded debt on April 1, 1896. was $\$ 130,800$, inclading water bonds to the amount of $\$ 54,900$. In 1880 this elty's total debt was $\$ 329,237$.
CITY PROPERTY:-The eity owns a water works and electrie light plant, and other property and assets amounting to about $\$ 354,859$.
ASSESSED VALUATION.-In 1895 the total assessed valuation Was $\$ 2,100,884$ in 1891 It was $\$ 1,966,618$ and the tax rate (per $\$ 1.000$ ) Was $\$ 16.34$. In 1890 the assessed valuation of real estate was $\$ 1,342$,949; of personal property, $\$ 16,584$; total, $81,359,533$. Tax rate (per $\$ 1,000), 817-77$. In 1880 total assessed valuation was $\$ 1,655,756$.
POPULATION. -The population in 1890 was 8,073; in 1880 it was 9,046; fa 1870 It was 8,639 .

## Titusville School District. -



## UNION COUNTY.

## County seat is Lewisburg.

LOANS- Why Due. Tax valaation, real.....83,833,200


Optional-84,000 due yearly.) Int. payable at County tax.) Int. payable at County Treasury,
Total debt (last returna) Total debt (last returna). 847,000
County has no sinking fund.

W ARREN.-James W. Wiggins, Burgess.
This borough is in Warren County.
Bonded dbt. (last returns) $\$ 45,000 \mid$ Population in 1890 was.
Bonds due 1895 to 1909.
Tax valuation $1893 \ldots . . .2,098,000$
Arsentrent about 3 real valne
Total tax (per $\$ 1,000$ ) ....... $\$ 25-00$

WEST CHESTER.-W. S. Underwood, Treas. This borough is the eapital of Chester County.

IMPRONS

4s, 4.20. 813,000
conbject to call at any time 1901
Intereat payalie by Earymbl Tre
Tutal debt Jan. 1, 1896....886,000
Vet ing fund................ 4,800
All taxes on bends ane paid by the borougli.
WATER WORKS, ETC.-The borough in 1895 owned water works, Tar valuatton, real. . . $\$ 5,085,000$
Tax valuation, perion'1 Tax valuation, person'1 $1,150,000$ 8 tate tax (per 81.000 . Connty tax (per $\$ 1,000$ ) Borough tax (per $\$ 1,000$
Average sehool Average sehool tax.
Population 1890 was. Population 1890 was.

WESTMORELA ND CO.-Co.seat is Greensburgh. LOANS- When Due. Total dbt. Clatest returns). $\$ 190.500$ $4{ }^{1} 25, \ldots .$. . $\$ 33,500$......Feb. 1, 1898 Population 1890 was.......112,819
 4s, …., 59,000...Feb.1,95-1920

## WILKESBARRE.- \{F, M. NICHOLe, Mayor.

Wilkesbarre is in Luzerne County.
The assessed valuation of the city given in the following statement is very low, being only about one-seventh of the actual value of property. The estimate of population in 1894 is also low. At the eity directory office it is placed at from 50,000 to 55,000 .

LOANS- When Due. $141_{2} 8$, M\&N, $\$ 50,000$.....1904-1924 58, Ann. 840.500 ......1896-1898 (\$10,000 due every 5 yrs. on May 1


























































 | Highwar IMp. Bonds- |  |
| :---: | :---: |
| 4s, J $\& J, \$ 21,000 . . . . . J a n . ~ 1, ~ 1904 ~$ | Bonded debt Mar, 1,'96. \$163,000 |
| Sinking fund. |  | $4 \mathrm{~s}, \frac{\mathrm{Nov}}{}, 39,000 \ldots . . .1917$ Tax valuation $1895 . . .11,507,640$ 4s, Nov., $20,000 \ldots . .$. Nov. 2, 1905 Total tax (per \$1,000)....... $810 \cdot 50$

$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}_{3}, 20,000$ 4s, Md\&, 20,000....... 1908 Population in 1890 was..... 20,793 4s, P\&A, 17,000.......Feb. 1, 1910 Population in 1896 (est.) ... 25,000

TAX FREE.-All of the above securities are exempt from taxation.
CITY PROPERTY.-The city in 1895 owned publie buildings and

## YORK CO.-John K. Shenberger, Treasurer. County seat is York.

Total valuation 1896.852,360,976 Assessment about 23 actual value. Total tax (per $\$ 1.000$ ) ....... $\$ 8.00$ Population in 1890 was ...99.489 Population in 1896 (est).100,841 Population in 1896 (est.). 100,000







 ,







है

$\square$
$\square$

[^1] ?







[^2]

Subject to cail. CITY BoNns (1887)-
${ }^{4} 2_{28}$, F\&A, $\$ 20,000 \ldots$ Feb. 1,1897
EXTENSION BOND ( 1874 ) 58, M\&N, $830,000 \ldots .$. May 1, 1899
FUNDING BoxDs-
5, Aug. 1, $\$ 25,500$..
IMPROVEMEST BONDS
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 150,000 . . . \mathrm{June} 1,1921$
Population 1880 was.........23.339 $4^{1} 28$, M\&N, $\$ 60,000$..Nov. 1,1907 Tax ralubject to call. Aetual valuon is95....\$6,759.886 Actual valuation $\ldots \ldots . .40,000,000$ Total tax (per $\$ 1,000$ ).. $\$ 4 \cdot 60$ Tax valuation $1880 \ldots 2,822,931$ Population 1890 was........37,718

[^3] seho
t
r

> When Due. |Total debt (last returns). $\$ 126,000$ Real Population 1893 (eatimated) 5,500 sochool District-
> about....................... 844000

## ADDITIONAL STATEMENTS

In the table below we give statistics regarding a number of minor civil divisions in the State of Pennsylvania which are not represented among the foregoing detalled reports．


Total
Debt．
Aronbalı，Lacka．Co．（amt．issued）$\$ 600,000$ Archbald，Lacka．Co
Beaver，Beaver Co Bedford，Rediford Co． Bridgeport，Montgume Cambria County． Canonsburg，Washington Co． Carbon county
Cleartield County Clifton Heights，Delaware Co．．．．．． Darby，D－lawar． Doylestown，Bucks Co Eddystone，Delaware Co Elk County ．．．．．．．．．．．．．． Etna，Allegheny Co Gettysburg City，Adams Co Greensburg，Westmoreland C Hanover，York Co．． funtingdon，Huntingdon Lansdale，Mont gomery Co Latrobe，Westmoreland Co L＋banon County Marietta，Lancast r Co Milton City，Northumberland Co Joy，Lancuster Co
North Clest
Northumberland，N＇thumberl＇d Co．
Orwigsburg，Schuylkill Co
y County
Port Carbon，Schuylkill Ridgway，Elk Co． Roce Co Royers Ford，Montgo

Shippensburg，Cumberland Co schuykil Haven，schuylkill Co Slatington．Lehigli Co． Suilivan Count Sunbury，Northumberland Co．．．．．． Tarentum，Allegheny Co
Tyrone，Blair Co．．． Upper Darby T＇ship．，Delaware Co． wareington W： Wayne County Warnesburg，Greein Co West New Castle，Lawrence Co．．．．

Assessea
Valuation． $+328,228$（＇90） 1，300，000（＇92） 680，400（＇93） （abt．） 850,000 （＇91）

## 20，000，000

711,000 （＇92）
（abt．） 500,000 （＇94 （aht．） 800,000 （＇92） 1，525，330（＇91）

220，000（＇91）

900,000 （＇92） 590，525（91） 2，105，855（＇92） 1，147，415（＇94
$\qquad$ $330,100(\cdot 90$
1，250，000（＇93
710,000 （＇91）
1，401，431（＇90） （abt．） 500,000 （＇91）
（abt．） 6666,000 （＇91） 480,894 （＇94）

50．000（92） $\begin{aligned} & 22,276 \\ & 3,245\end{aligned}$ 369,072 （＇91） 1,976 380,000 （＇91）1，903 abt．） $1.800,000$
$504,000(90)$
557,490 （＇91） 680，000（＇91） 700,000 （＇91）
729.299 （＇94
（abt．） 268.621 （＇91）
1．902，730（＇94）
2，800，000
2，971，577
880.420 （＇93）
060.000 （＇91）

671，635（＇94）
671,635 （＇94）1，66

# State of Delaware． 

ITS

DEBT，RESOURCES，Etc．
Admitted as a State ．－－One of Original Thirteen
Total area of State（square miles） State Capital，

2002
Governor（term expires $\qquad$
Secretary of State（term expires with Gov．）N＾th．B．Smithers

## Treasurer（term expires

Legislature day in January，and there is no limit to length of sessions．

HISTORY OF DEBT．－The historical details of relaware＇s State debt from 1865 to the present time will be found in the State and City Supplement of April，1894，page 72．The present extent and con－ dition of the debt and resources of the State are given below，and show that Delaware now holds good assets more than equaling its liabilities．

## LOANS－

NAME AND PURPOSE．Rate Payable．Then Due．Outstund＇g． Bond iss．to sclool fund 1881． 6 ．．．．July 1， 1906 \＄156，750 $\begin{array}{lllll}\text { Cer．to Delaware College } 1877 & 6 \\ \text { Hospital improvement } 1895 & 31_{2} & \text { J } & \text { \＆} & \text { J July } \\ \text { petual }\end{array} 1,1915$ 83,000
35,000 Issue of．．．．．．．．．．．．．．．．．t 1885 coll or after July 1.1906 .1915 Ssue or．．．．．．．．．．．．．．．．．．subject to call at any time Jume 1， 1905 Part of ser．＂B＂refund． $1887,3 \%$ \＆\＆D June 1,1907
subject to call on or after June $1,1897$.

250,000 Re－issue of 1889 loan．．．．．．．．．． 4 J J J Juiy 1， 1901

75，000 INTEREST－Un a part of the bunds of ＂rsue of $1885^{\circ}$＂is payable at the Philadelphia National Bank in Philadelphia；on the re－issue of 1889 loan interest is payable at the Farmers＇Bank of Wilmington，Del．

TOTAL DEBT，ETC．－The total funded debt at the date of our las returns was $\$ 684,750$ ．Total assets were $\$ 1,051,396$ ；assets in excess of liabilities $\$ 366,646$ ．The total assets include bank stocks $\$ 475,092$ ； mortgages on railroads $\$ 395,000$ ，and bonds，$\$ 161,750$ ．The tot？l debt in 1890 was $\$ 1,082,440$ ；in 1880 it was $\$ 880,750$ ．
ASSESSED VALUATION．－The total assessed valuation of the State in 1890 was $\$ 74,134,401$ ；in 1880 it was $\$ 59,951,643$ ．
DEBT LIMITATION．－Neither the Constitution nor the State statutes contain any general provisions authorizing hond issues or limiting the debt－making power．The whole anthority，both as regards the State and its municipalities，rests with the Legislature，and the Legislature always passes special acts to provide for special oceasions and ueeds． Consequently each loan put out by a municipality in Delaware rests on the law authorizing it，and the amount of future loans rests on the dis． cretion first of the city or town and finally of the Legislature．In such an old conservative State there is probably no danger of the people of any town or city ever overstepping the limit of safety，or if they should desire to，that the Legislature would authorize it．
POPULATION OF STATE．－The population of Delaware has been as follows in the years mentioned：
$1890 \ldots \ldots \ldots .1168,493|1860 \ldots \ldots \ldots . .112 .216| 1830 \ldots \ldots \ldots \ldots . .76,748$


From 1860 to 1870 the addition to population was 12．799，or 1141 per cent；from 1870 to 188021,593 ，or $17 \cdot 27$ per cent；and from 1880 to 189021,885 ，or $14 \cdot 93$ per cent．

## Cities，Counties and Towns <br> in the <br> STATE OF DELAWARE．

## DOVER－

Dover is the capital of Delaware and the county seat of Kent County LOANS－When Due．｜Total valuation $1893 \ldots . . \$ 830,00$ n 4s，J\＆J，$\$ 16,000 \ldots . . . J u l y$ 1， $1901 \left\lvert\, \begin{aligned} & \text { Assess＇taboutsameasactual value } \\ & \text { County tax（per } \$ 1,000 \text { ）．．．．．．} \$ 4 \cdot 00\end{aligned}\right.$
 Bonded debtJan．1， 1895 ，$\$ 16,000$ City tax（per $\$ 1,000$ ） Population 1890 was．
Population 1880 was． 3，061 Tax valuation，personal． $30,000 \left\lvert\, \begin{array}{ll}\text { Population } 1880 \text { was．．．．．．．．．．．．．．．} 2.811\end{array}\right.$ The bonds are subject to call in numerical order on three months＇ notice．
INTEREST is payable at the Farmer＇s Bank of Dover．
KENT COUNTY．－County seat is Dover．
Bonded debt Feb．1，1895．\＄40，000 Tax valuation 1894．．．\＄15，000，0nn Floating debt．．．．．．．．．．．．．．．．12，000 ro．tax，per $\$ 1.000$ ． Total debt Feb．1， $1895 . . .552,000$ Population in 1890 was．．．．．．32，664

## NEW ARK．－James Hossinger，President．

Newark is in New Castle County．
LOANS When Due．
5s．J\＆D，$\$ 5,000 \ldots . . .1898$ \＆ 1903 WATER BONDS－
5 s ．J\＆D，$\$ 37.000 \ldots . . . . . . . . . . . .1896$ Bonded debt $1894 . . . . . .$. Tax valuation， 600,00 ，Population 1890 was．．．．．．．．．．．．．1，191 188 INTEREST is payable at the National Bank of Newark，Delaware．

## NEW CASTLE CO．－J．F．Dickey，Trea＊．

## County seat is wilmington．



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|  |  | $\$ 10,000$ due yearly to sept． 1,1913

The county＇s 4 and 5 per cent bonds are payable in gold．
TAX FREE．－All bonds issued by this county exempt from taxation INTEREST is payable by County Treasurer，Wilmington．

## WILMINGTON．－$-\frac{C}{C} \cdot \frac{\text { R }}{\text { J．}}$ ．JEFFERIS，Mayor．

The city of Wilmington is in New Castle County．


TAX FREE.-All bonds of this city are exempt from taxation.
TOTAL DEBT, ETC.-The subjoined statement shows Wilmington's total mumicipal debt and the water debt on the dates named.

## Total bonded debt.

Jan. 1, 1896 Jan. 1, 1895. Jan. 1, 1894. Water debt (included above). ....... $433,500 \quad 443,000$
The net Indebtedness of the city in 1880 was $\$ 1,372,450$.
ASSESSED VALUATION.-The assessed valuation of real estate for 1895 was $\$ 35,000,000$; in 1891 it was $\$ 33,813,5+3$; in $1880, \$ 23$;200,000. Property is assessed at about $z_{5}$ its actual value. Personal property is not taxed. For 1893 the eity and school tax rate per $\$ 1,000$ was $\$ 1500$; county tar, \$4 80 .

POPULATION.-In 1890 population was 61.431; in 1880 ft was 42,478; in 1870 it was 30,841 ; in $189+$ it was (estimated), 65,000 .

# State of Marvland. 

DEBT, RESOURCES, Etc.

Admitted as a State
One of Original Thirteen
12,210
Total area of State (square miles)
Annapolis
State Capital
Governor (term expires 2d Wed. Jan., 1898) - Lloyd Lownd Secretary of State (term expires with Gov'r) - Rich'd Dallam Treasurer (term expires Feb., 1898) - Thomas J. Shrycek C. mptroller (term + xpir-s Jan., 1898) - Robert P. Grah m Legislature meets biennially in even years on the first Wednesday in January, and sessions are limited to 90 days.

HISTORY OF DEBT.-The historical detalls of Maryland's State debt from 1624 to the present time will be found in the State asd City Supplemkat of April, 1893, pages 72 and 73. At present the total tonde outatandtig agbregite onity $\$ 8,684,986$, which productive assets In the sinking funds and otherwise held reduce, so that the net debt reaches the merely nominal sum of $83,005,253$. The detalls of these bonds are subjelach.

LOANS-
NAME AND PURPOSE.
Defense redemption honds...
Thterest $\begin{array}{r}\text { Rare } \\ .3 \\ \hline\end{array}$
3.65 Fayable. When Duse Outstand? $3 \cdot 65 \mathrm{~J}$ \& J Jun en Due Outstand g.

TOTAL DEBT, SINKTNG FUNDS, ETO. Thens Bank, Battimore. shows Maryland's total state debt, and the sinking fund held by the State akainat the same on the 30th o Soptember of each of the last three jears.
Total funded debt

$$
\begin{aligned}
& 1895 . \\
& \begin{array}{c}
18,164 \\
5.670,733
\end{array}
\end{aligned}
$$

1894
$8,684,986$
$5,303,233$
1893.

| $89,684,981$ |
| :---: |
| $6,025,41$ |

Net debt Ncv, 1st . .... $\overline{83,005,253} \overline{83,381,753} \overline{82,659,572}$
For this balance of $\$ 3,005,253$, the State has as an offeet her unproductive stocks, amounting to $\$ 8,099,647$, and $\$ 684,812$ due from tecornting offleers and fricorporated tnittrattoms.
The "Defense Redemption Loan" is seeured by a speclal tax of $51_{8}$ cents, and the "Exchange Lodn ' of ' 86 , 4 cent on each $\$ 100$ of the assessed valuation.
The recelpts of the Btate for the year ending Rept. 30,1895 , amounted to $\$ 2.609,244$ : disbursements, $\$ 2,454,750$. The cash balance in the treasury on September 30th, 1803, amounted to 8704,568 .
ASSESSED VALUATION, ETC.-The following table shown the total funded debt, avalable asects, assessed valuation and tax rate of the state for the years indleated.

|  | Tofal | Aruilable | Tolat | Taz Rale |
| :---: | :---: | :---: | :---: | :---: |
| Fearx, | Pumiel Debt, | Assels. | A evewed Val. | per \$1,000. |
| 1845 | *R,084, 086 | 20,670,743 | 8584.930 .470 | 8177 L |
| 1895 | 8,684,986 | 5,303,233 | 529,138,103 | $1771_{2}$ |
| 1483 | $8,6 \times 4,986$ | 1,025,114 | $524,056.241$ | 17712 |
| 1sk: | 3,681,926 | 5,00 -6.699 | 515,137,524 | 1772 |
| 1891 | 10,721,643 | 6,845,596 | 510,003,077 | 1-7718 |
| 18 m | 10,691,124 | 6,27-,907 | 482,184, -24 | $1-771$ |
| $19 \times 14$ | 10,370,535 | 6,031,255 | 477.308,380 | $1771_{2}$ |
| 1808 | 10.370,535 | 4,715,181 | 490,016,183 | 1.7718 |
| 1887 | 10,960,535 | 5,299,301 | 485,939,772 | 1.8712 |
| 1821 | 10,965, 931 | 3,992,851 | $469,593,225$ | $1.87{ }_{2}$ |
|  | 11, 2690931 | 3,863,110 | 464,824.879 | 1.872 |
| 1880 | 11,277.110 | 3,649,442 | 459,187,408 | $1.87 L_{2}$ |

## DEBT LIMITATION.-There is nothing in the Constitution of

 Maryland limiting the power of the Legislature to authorize bond iagues ofther by lie State or by its munielpalities. No general limit for efties and towns has been fixed by the Legislature, nor is there any general authorization to be found in the statates under which eities and towns can fasue bonds. This power is lodged in the Legislature, and is delegated to the municipalities from time to time for specifle purposes as the occasion may arise. It is necessary, therefore, for the investor to study the law in each case on this as well as on other points affeoting the loan with respeot to which he may need information.POPULATION OF STATE.-Maryland has greatly increased her population since the Inanguration of the Eederal Government, thongh necessarily she has not gained as fast as some other 8tates, partleularly the newer Weatern Stated, and consequently has had to gield in rank to them. In 1790 the population was reported 319,728 , and in 1800341,518 . In 1840 we find it 470,019 . In 1890 the total passed the milion mark, an increase during the century of consider1890 aver 200 per ceut.



In the decade from 1860 to 1870 numbers increased 93,845 , or $13 \cdot 66$ per cent; in the 1870-80 decade 154,049 , or $19 \cdot 731$ er cent, and in the 1880-90 decade 107,447, or $11 \cdot 49$ per cent.
Of the total population in $188022 \cdot 49$ per cent was colored and in $189020-92$ per cent. In number, blacks were 165,091 in 1850 ; 171,131 in 1860; 175,391 in 1870; 210,230 in 1880; and 218,004 in 1880 SAVINGS BANKS INVESTMENTS.-There are in this state general banking laws under which savings banks may be organized, and jet we notice that even in 1890 a special charter was granted incorporating the Germania Savings Bank of Baltimore. However, in both the general and special laws there appears to be a pretty general authority granted for investing the deposits. The general law states that-
Any sarings institution incorporated under this article shall be capable of receiving from any person or persons, or bedies corporate or politic, any deposit of money which shall be invested or loaned out on good security in the discretion of the directors; provided that no part of the funds of said corporation shall be loaned to any officer or director of

In the special law passed in 1890, which we have referred to above, the power to loan the deposits is made a little more definite. The secfion referring to that subject states that the "corporation shall have "power to borrow money, receive money on deposit, loan money, " taking such security therefor, either real or personal, as the Board of "Directors may deem suffeient; provided that no part of the funds of "said e rporatton shall be loaned to an affeer or director thereof."
We cannot discover any marked difference in the two provisions eited, except that the enactment in the case of the new Baltimore bank states distinetly that the security ean be either real or personal. But as much as that would, we think, be assumed us authorized under the general provision, since no limit is made and loaning on bond and mortgage Is always a legitimate part of the business of savings banks.

## Cities, Counties and Towns ix The <br> STATE OF MARYLAND.

## ALLEGHENY CO-TT. B. Lashley, Treas.

County seat is Cumberland.

LOANS- When Lue.
4s, d\&0, \$100,000......1915-1934 ( $\$ 5,000$ due yearly.)
 ( 85,000 due yearly.)
8choot House Bosvs-
4s, A\&O, $875,000 \ldots \ldots . . .1900-1914$
$(\$ 5,000$ due yearly,
OPTIONAL-All of the county's bonds are subject to call.
INTEREST on the court house bonds is payable by Hambleton \& Co., Baltimore; on the insane asylum and school house bonds at Cumberland.
TAX FREE.-All bonds issued by the county are exempt from ounty taxation.

## ANNE ARUNDEL CO.-E. Whlians,

## Treasurer.

County seat is Annapolis.
LOANS-
When Inly 1,1897 85,000 each 5 yrs.) to July 1, 1917 Annded debt Feb. 1, 1896. $\$ 25,000$ Floating delit, about...... 35,000 Tutal delot Feb. 1, 1896.

Bonded debt Mar. 1,'96. \$196,300 Floating debt............ 10,000 Tax valuation 1895 .. 20,476,006 State tax (per \$1,000) .. \$1775 County tax (per 81,000 ) $\$ 9 \cdot 20$ Population in 1890 was $. . . .14,571$
Population in 1880 was ....38,012 linking fund.
$1895 . .811,494,346$ Assessment is actual value.
state tax (per $\$ 1,000$. County tax(per $\$ 1,000$ )
Averuge school tax.
1.77

4,000
Population 1890 was..........34.094

TAX FREE.-All bouds issued by this county are exempt frome county and 8tate tax.
BALTIMORE - $\left\{\begin{array}{l}\text { ALCAEUS } \\ \text { JOHN } A, ~ R O B B, ~ C i t y ~ R e g i s t e r . ~\end{array}\right.$
Baltimore is in Baltimore County.


Overdue stock, no interest allowed
t Payable on or after thie date at option of eity.
x Exempt from State of Marvland taxes.
PAR VALUE. ETC.-Bonds are all registered and for $\$ 100$ or coultiples of same.
INTEREST-On the City Hall loans consolldated loan of 1890 , West Maryland RR. loan of 1887 and on funding loan of 1870, is paid at the

National Farmers \＆Planters＇Bank of Baltimore；on the Union RR． bonds at the Franklin Bank of Baltimore；on public improvement bonds of 1893 at the Merchants＇National Bank；on internal improve－ ment loans at the Farmers＇\＆Merohants＇National Bank；on all other loans at the National Mechanics＇Bank of Baltimore．
TAX EXEMPT．－The issues marked with an $\mathbf{x}$ above are exempt from state of Maryland taxes．Holders residing in other States are exempt on all issues．None of the bonds are liable for city taxes．
TOTAL DEBT，SINKING FUND，ETC．－The subjoined statement shows Baltimore＇s total debt and the sinking fund and other assets held by the city against the same，on the first of January of each of the last three years：－
Bonded debt（water debt incl．） 1896. $\begin{array}{llll}\text { Bonded debt（water debt incl．）．} & \$ 32,437,818 & \$ 31,126,626 & \$ 34,100,475 \\ \text { Sinking fund and other assets．} & 17,515,198 & 6,733,246 & 12,706,276\end{array}$

Net debt January $1 \ldots \ldots . .$| $14,922,620$ |
| :---: |
| $\$ 24,393,380$ |
| $\$ 21,394,199$ |

Total water debt（included in net debt）1896，$\$ 6,500,000$ ．In add1－ tion to tbe bonded debt，as given above，the city had a floating debt on January 1，1896，of $\$ 1,385,000$ ．

INTEREST CHARGE．－Of total debt as above $(\$ 32,437,818)$ inter－ est is payable from taxation on only $\$ 20,721,400$ ．
ASSESSED VALUATION，ETC．－City＇s assessed valuation（about 80 per cent cash value），and tax rate have been as follows：－


POPULATION．－In 1890 population was 434,439 ；in 1880 it was 332，313；in 1870 it was 267,954 ．Population 1896 （local authority） was 500.000 ．

CECIL COUNTY．－John Banks，Treasurer．

## County seat is Elkton

LOANS－ 188 When Due．｜Tax valuation 1893．．．$\$ 13,353,880$ BUILDING LOAN，1887－ $4^{12 s}$ ，J J $\& D, \$ 22,000 \ldots$ part yearly Population in 1890 was．．．．．30，00
Population in 1880 was．．．．27，10

CUMBERLAND．－$\left\{\begin{array}{l}\text { I．B．HUMBERD，Mayor．} \\ \text { H．RESLEY，City Merk．}\end{array}\right.$
Cumberland is the capital of Allegheny County．Bonds are tax free．

## LOANS－

 NAME AND PURPOSE P．Interest．－Thble．When Principal，Outstand g． Pennsylvania R．R．bonds． 6 F \＆A Ang．， 1908 A $\$ 65,000$Principal to be paid by Pennsylvania Railroad Company Consolidated debt bonds．．． Water Improvement bond Water extension bonds． Funding bonds．．．．．．．．．．．．．．． Water bonds．．．．．．．．．．．．．．．．．．．
do

| A \＆ 0 | Oct．， 1908 |
| :---: | :---: |
| A \＆ \＆ | Oct．， 1908 |
| F \＆A | Aug．1， 1923 |
| A \＆ 0 | Apr．1， 1910 |
|  | Apr．1， 1910 |
| J \＆D | 1925 |
| M \＆N $\{$ | $\begin{aligned} & \text { May, } 1896-1904 \end{aligned}$ |
|  | May，1904－19 |
| M\＆ |  |
| M \＆N | May，1896－ | 30,000 30,000

45,000 18，000 18,000
75,000 50,000 40,000 100，000 45,000 30,000
Balt．\＆Ohio R．R．bonds． 4 M \＆N $\left\{\begin{array}{l}\text { May，} 1896-1906 \\ \$ 10,000 \text { yearly．}\end{array}\right\} * 110,000$
＊These bonds were issued on account of a transaction with the in the Laws of Maryland for 1890，pages $254-255$ ，but the be found now declines to use them．
INTEREST is payable at Cumberland．
TOTAL DEBT，ETc．－The total bonded debt on January 1，1896， was $\$ 528,000$ ；deduct sinking fund assets，$\$ 37,200$ ；net bonded debt， $\$ 490,800$ ；the floating debt on the same date was $\$ 18,000$ ．
DEBT LIMITATION．－This city cannot issue indebtedness over $\$ 10,000$ without act of Legislature and vote of people．
ASSESSED VALUATION．－In 1895 the total assessed valuation was $\$ 7,080,572$ ；in 1893 it was $\$ 7,121,422$ ；and in $1890, \$ 6,461,823$ ． Property is assessed at about 85 per cent of its actual value．
POPULATION．－The population in 1890 ，according to United States Census，was 12,729 ；in 1880 was 10,693 ；in 1870 was 8,056 ． In 1896 according to local estimates the population was about 15,000 ．

## FREDERICK．－L．M．Nixdorff，City Register．

 The county seat of Frederick County．ReFUNDING BONDS－When Dree．
4s，J\＆J，\＄512，500．．．．July 1， 1918
Surbject to call after July 1， 1903 RESERVOIR BONDS－
4s，J\＆J，$\$ 35,000 \ldots .$. July 1,1924
Subject to call after Subject to call after Jul「 1， 1904 Bonded debt Feb．1，＇96．．$\$ 547,500$ Total debt． Sinking funds． $\$ 550,000$ Net debt Feb． $1,1896$. 30，213 Tax valuation 1894．．．．519，787 Assessment about 4－．．．．．4，000，000 City tax（per $\$ 1.000$ ）．．．．．．．．．．$\$ 8.75$ Total tax（per $\$ 1,000$ ）
Floating debt．．．．．．．．．．．．．．．． 2,500 $\qquad$

## FROSTBURGH．－This city is in Allegheny County，

Water Bonds－When Due． $\left\lvert\, \begin{aligned} & \text { Bonded debt（last ret＇ns）} \$ 40,000\end{aligned}\right.$ $6 s \& 41_{28}, J \& J, \$ 40,000 J u l y ~ 1,1920$ Tax valuation $1891 . . . . .1,500,000$ Interest payable in Frostburgh． Population in 1890 was．．．．．． 3,565

HAGERSTOWN．－\｛ $\begin{aligned} & \text { MARTIN L．KEEDY，Mavor．} \\ & \text { H．}\end{aligned}$ This is the county seat of Washington County．

 Interest payable in county tax．
Bonded debt Jan．，1896．．．$\$ 80,000$ Total tax（per $\$ 1,000$ ） Population in 1890 was Population 1894 （es＇mat．．．．10，118

La UREL．－Edward Phelps，Mayor．
This city is in Prince George Countr．

 5s，A\＆O，15，000．．．．．．．1904－1914 Assessment is $1_{4}$ actual value． Int．payable in Laurel \＆New York． $\mid$ Population in 1890 was．．．．．．．．1，984 Total debt Jan．1， $1896 \ldots . . \$ 38,000$ Population in 1895 （est．）．．．．．．3，000 Bonds due in 1898 are exempt from taxation．
MONTGOMERY CO．－W．W．Welsh，Clerk． County seat is Rockville．
LOANS－When Due．Tax valuation，person＇1\＄2，094，830 4s，AdO，$\$ 40,000$ ．．．． 1895 to 1925 （\＄2，000 due yearly on Oct．1．） Total delt Jun， 1896 Total tax（per $\$ 1,000$ ）．．．．．．$\$ 8.025$ Tax valuation，18al $9.902,815$ Population in 1890 was．．．．．．．87185 Population in 1880 was．．．．．．24，759 TAX FREE－The above issue of bonds is exempt from taxation
INTEREST is payable at the Montgomery County National Bank， Rockville．

## PRINCE GEORGE＇S COUNTY．－Tномаs

E．Williams，Cierk of County Commissioners．
County seat is Upper Marlborough．
LOANS－When Due．Total debt Dec．1，1895．．$\$ 100,000$ 5 s, July $1, \$ 5,000$ July 1,1898 Tax valuation，real．．．．．．8，612， 767
 5s，July 1， $10,000 \ldots . .$. July 1， 1908 COURT HoUse BONDS－Total tax（per $\$ 1,000$ all $\$ 10 \cdot 275$ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 80,000 \ldots . . \mathrm{July} 1,1922$ Population 1890 was．．．．．．．．．．26，080 INTEREST is payable at the National Bank of Baltimore；on the county bonds at the County Treasury also．
TAX FREE－All of the bonds issued by this county are exempt from taxation．

## TALBOT COUNTY．－CHARLES F．Stewart，

 Clerk．County seat is Easton．All bonds of this county are exempt from taxation．
LOANS－
$\qquad$
When Due．
RAMROAD Bonds－

5s，A\＆O，$\$ 33,000 \ldots$
Apr．1， 1912
Subject to call after April 1，1902
$48 \& 5 \mathrm{~s}, \mathrm{~A} \& 0, \$ 8,000 \ldots$ ．．．ct．1， 1896
（ $\$ 1,000$ due yearly）to Oct．1， 1902
$4^{1} 2 \mathrm{~S}, \mathrm{~F} \& A$.
Subject to call after Aug．1， 1914
WORCESTER CO．－County seat is Snow Hill．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1893 \ldots . . \$ 5,124,000 \\ & \text { Real valuation }\end{aligned}\right.$ 5s，J\＆J，\＄25，000 ．．．．．．．．．1895－1944 $\begin{aligned} & \text { Real valuation in } 1890 \text { was．．．．．．．19，747 }\end{aligned}$ Total debt（last returns）．．．$\$ 25,000 \mid$ Population 1894 （est．）．．．．．．．22，500 TAX FREE．－The bonds are exempt from county tax．

## District of Columbia．

## （INCLUD＇G THE LATE CORPORATION OF WASHINGTON．）

On July 1，1878，the duties of the Sinking Fund Commissioners of the District of Columbia were transferred to the Treasurer of the United States，and since that date Congress has appropriated annually a sum sufticient to pay not only the interest on the District＇s bonds but also itis believed，sufficient to extinguish the entire debt of the District upon the maturity of the 3.65 per cent loan，in 1924．Bonds are tax exempt． LOANS－

P．Ot．Payable．When Dree．Outiontand＇g． NAME AND PURPOSE．
DISTRTCT OF COLUMBIA－
＊Fifty－yr，funding 18740 © r 3．65 F \＆A Ang．1， $1924 \$ 14,217,100$ $\dagger$ Refund＇ $\mathbf{~} \$ 100$ reg．bonds． 1891 r 312 J \＆J July 1， 1901 Twenty－ F ＇r fund． 1879 e \＆ r ） 5 J \＆ J July 1 ， 1899 ． 778.000 Wwenty－y＇r fund．．． 1879 e \＆\＆r $\quad 5 \quad$ J \＆J July 1,1871 e 1899 LATE CORPORATIOL．OF WASHINGTO J J July 1， $1903 \quad 14,000$
Thirty－year funding．． 1872 e 6 g M \＆N Nov．1， $1902.571,100$ ＊The faith of the United States was pledged to secure the payment or the interest on these bonds and to maintain a sinking fund sumficient to redeem them all by maturity．The issue is imited to $\$ 15,000,000$ and is exempt from taxation by Federal，state or mumicipal authority．The
coupon bonds are for $\$ 50$ and $\$ 500$ each，the registered bonds $\$ 1,000$ coupon bonds
$\dagger$ These bonds have the same guaranty as the 3.65 per cent bonds．
INTEREST on the bonds is paid at the United States Treasury in Washington and at the Sub－Treasury in New York．
TOTAL＂DEBT．－The subjoined statement shows the District＇s total debt on the dates named．
Total fund．debt．$\$ 17,532,600$ ．Jan．1，1895．Jan．1，1894．Jan．1， 1893 On July 1，1878，when the duties of the Sinking Fund Commissioners of the District were transferred to the Treasurer of the United States the total debt was $\$ 2 \cdot 2,106,650$ ．
The sinking fund on July 1，1896，will amount to about $\$ 586,000$
ASSESSED VALUATION．－The District＇s assessed valuation and tax rate at different periods have been as follows：

|  |  | Personal | Total 4 ss＇d． | $R$ |
| :---: | :---: | :---: | :---: | :---: |
| Year． | Real Estate． | Property． | Valuation． | per |
| 1894. | － $192,555,046$ | \＄10，971，737 | \＄199，894，080 | －\＄15．00 |
| 1893. | 191，417，804 | 11，050，336 | 202，468，140 |  |
| 1892 | 147，024，276 | 11，927，434 | 158，951．710 |  |
| 1890 | 141，609，891 | 11，697，650 | 153，307，541 | 15．00 |
| 188 | 115，485，353 | 11，728，672 | 127，214，025 | － 15.00 |
| 85 | 93．491．891 | 12．715，686 | 106．207．577 | －15．00 |

# States, Cities and Towns 

IN TEEE

## WESTERN MIDDLE STATES.

## INDEX FOR THE WESTERN MIDDLE STATES, CITTES, Etc.

OHIO-State, Cities, \&c........................ Pages 79 to 90 INDIANA-State. Cities, scc.

ILLINOIS-State, Cities, \&o ...
MICHIGAN - State, Cities, \&c...
Pages 97 to $1_{3}$ Pages 104 to 107

## State of Ohio.

## DEBT, RESOURCES, Etc.

Admitted as a State (Act April 30, 1802)
Feb. 19. 1808
Total area of State (square miles) State Capital $\qquad$ M - -
Governor (term exp. 2d Mon. Jan, 1898) - Ava S. Bushnell Secretary of State (term ends 2d Mon. Jan. '97) Sam'1 M. Taylor Auditor (term exp. 2d Mon. Jan 1898) - W. D. GuilbertTreasurer (term exp. 2d Mon. Jan. 1894) - \$. B. Campbell-

Legislature meets biennially in even years, on the first Monday in January. There is no limit to length of sessions.
HISTORY OF DEBT.- The hintorieal detalls of Olilo's State debt from 1825 to the present time will be found in the Srite Axd Cir Supplemerat of April, 1804, page 75. The detalls of the State debt as It stands now are given in the statement which follows,

| LOANS - <br> NAME-AND PURPOSE, | P.OU. Payable. | Prineipatl. $\qquad$ <br> When Due, Oufntand'g |  |
| :---: | :---: | :---: | :---: |
| Sinking fund loan ... 1887 | 3 J \& |  | \$750,000 |
| do do $\ldots 1887$ | 3 J ${ }^{3}$ | J | 40.000 |
| Certifs. of indebtedness, 188 | $\frac{3}{3} \frac{3}{3} \frac{1}{4}$ | Jmly | 300,000 500,000 |
| Domestlo loan. | Interest c |  | 1,605 | TOTAL DE8T, ETC.-The total bonded debt on Februars 1, 1896. in 1892 it was $82,041,665$; in 1891 it was $82,291,665$; in 1889 it was $\$ 2,796,665 ;$ in 1887 it was $\$ 3,340,000$; in 1885 it was $\$ 3,720,229 ;$ in 1880 ft was $\$ 6,476,805$.

COMPARATIVE BTATEMEKT OF THE STATE AND LOCAL DEBTS IN 1895 18 AD 1894.1895.

Funded state debt (donns)
Irreduelble state debr (trater
Loeat Deste-
Dets of connties.................
Debts of citles, firat and second clases..
Debts of ineorporated villages ..........
Debts of townslips......................

81,791,665
-
> $\$ 12,489,319$ 6,43e,741 6. $100.590,682$

.898,383.260
1894.

4,645,695
$\$ 11,138,159$
$69,749.214$ 3.053.458
1.136.822

5,709,314
895,786,967
ASSESSED VALUATION.-The assessed valuation of real and per sonal property in the state has been as follows:

| Fears. | Real Estate. | Personal Property | Toral. |
| :---: | :---: | :---: | :---: |
| $\begin{aligned} & 1895 . \\ & 189 \mathbf{N}^{2} \end{aligned}$ | \$1,214.928,085 | \$527,589,429 | \$1,742,517,514 |
|  | 1,184.428,675 | 568,567,255 | 1,752,990,930 |
| 1892 | 1,167,305,647 | 563,950,220 | 1,731,256,467 |
| 1891 | 1,151,088.954 | 556,164,415 | 1,707,203,376 |
| 1899 | 1,232.305,312 | 545,833,165 | 1,778,138.477, |
| 15 | 1.160,165.882 | 509,913,986 | 1,670,079,868 |
| 1970 | 1.102.049.931 | 456,166,134 | 1,558,215,965 |
|  | 1.062,915.044 | 535,660. 18 | 1,598,575,862 |
| 1860 | 707,816,636 | 459,684,861 | 1,167,731,697 |
| 1850 | 341,389,838 | 98,487,502 | 439,876,340 |
| 1840 | 85,297,291 | 27,038,895 | 112,326,156 |
| 1830 | 50,086.250 | 14,589,335 | 64,675;578 |

DEBT LIMITATION - Ohio has very caretully guarded the debt making power of the state. Tuls could not be wald while the Constitu tion of 1802 was in force; for under that instrument it was competent for the Legialature to constraet works of Internal improvement on belialf of the State, or to atd in their construction by aubscribing to the
eapital stock of corporations created for theat purpose, or to authoriz.e In other ways the ereation of debt in unlimited amdunts. But since the adoption of the Constitution of 1851 the whole situation in these partienlars has elanged, the legislative power with respect to the State faving been limited. The same is tn large measure true also of the manielpalities.
FIRST, As to the State's pover to contract debt, this is regulated under he first five sections of article 8 of the Constitution. Section 1 limits the power to the supply of "casual deffeits in revenues or to meet expenses not otherwise provided for," but in the aggregate dobts for even the purposes named cannot exceed $\$ 750,000$. Section 2 contains an exception to the forezolng: It grants the power to contract debt in case of invaslon, of insirrection, of war or of the redemption of the then existing indebtedsess. Section 3 reatirms the limit, except as above specifled Section 4 forblds the loaning of the State credit. Section 5 further forblis the assumption of debts by states. We insert these five seotions in u1.
SEetrox 1. [Debelimited io secen huodred and jifty flousand dollars]. The state may contract debts to supply casual dellitits or fallures in revenues or to meet expenses not otherwise provided for; but the aggregate mmount of smeh debts direct and contingent Whether different perfods of time, shall never exceed seven hundred and fifty thonsand illlars and the moner arising from the ereation of such debta shall be appled to the purnose for wheh it was obtained or to re-pay the deits so contracted ond to no other purpose whatever.
seorios 2. [Additional ased for rhat purpore.] In addition to the above limited power the 8tate may contract debts to repel invasion, suppress ingurrection, defend the rtate in war, or 10 redeem the present outstanding indebtedness of the state; but the money arising from the contracting of such debts shall be applied to the purpose for which it Was ralsed, or to re-pay such debts, and to no other purpose whatever; and all debts incurred to redcens the present outstanding indebt-
edness of the state shall be so contracted as to be payabie by the enking fund heresinafter provided for as the same shail nccumulate SEcrios 3. [The State to crate no oblier debt.] Except the debta above specified in sections 1 and 2 of this article, no debt whatever shall hereafter be created by or on behalf of the state.
Sxcriov 4. [Oredit of State: the State shiall not become joint ovner or Br loaned .) The oredit of the State shall not in any manner be given ver: nor to or in ald of any individuat assoclation or corporation what holder in any company or association in this state or elsewhere formed for any purpose whatever.
SEctios 5. [No assumption of debts by the State.] The State shall never assume the debts of any county, oity, town or township, or of repel invasion, suppress insimpection or dofend the state in wan
epel invasion, suppress insurecton or defend the state in war.
The foregoing sections complete the limitation as to State debt and oredit. Sections $7,8,9,10$ mind 11 of Article 8 cover the matter of sliking. truds referred to in Section 2 ahove. But they need not be published here SECOND, As lo Cities, Toms. Counties, sec, so far as the Constitution. affects the power of the Legislature to authorize these municipalithes to create debt, the limitations are found in section 6 of article 8 and in sections 1, 2 and 6 of article 13. (1) Section 6 of article 8 forbids the General Assembly to authorize eities, se., to become stockholilers in or to raise money or loan oredit to ati corporations, ice (2) Sections 1 and 2 of article 13 forbid. the passing of special acts and require genetal acta for confersing corporate powers. (3) Section 6 of artlele 13 provides that the General Assembly make provision for the organization of cities, de., by general $\mathrm{l}_{\text {aws and }}$ restrict their debt-making power. These sections are as follows: Article 8, Section 6. (Counties, cilies, torns or townships not authorised to become stackhalders, dc. The General Assembly shall never authorize any county, city, town or township, by vote of its citizens or otherwise, to become a stockholderin any jont stook company, corpora-
tion or association whatever; or to raise money for, or loan its credit to. or in aid of, any sueh company, corporation or association.
Artrcle 13, Section 1. [Corporate powers]. The General Assembly shall pass no syecial act conferring corporate powers.
ander general laws: but all snch laws may from time to time be altered or repealed.
section 6．［Organization of cities，de．］．The General Assembly shall provide for the organization of cities and incorporated villages by gene－ ral laws and restrict their power of taxation，assessment，borrowing money，contracting abuse of such power．
One at first sight would infer from section 6 article 8 above cited that cities could not subscribe to the stock of or loan money to railroads，as railroads are corporations and joint－stock companies．That，however， is not a correct conclusion，as was decided in the case of Walker $v s$ ．The Clty of Cincinnati，a case which arose under an act of the General Assembly of Ohio entitled＂An Act relating to cities of the first class，＂ authorizing any such city to construct a line of railroad therefrom to any other terminus in that state or in any other State．In pursuance of the authority that act purports to give，Cincinnati undertook to build the Cincinnati Southern Railroad．To test the legal－ 1ty of that proceeding this action was brought．The Court＇s opinion is verv full and explicit，the conclusion being that from＂the language ＂of the section it is quite evident that it was not intended to prohibit ＂the construction of railroads nor indeed to prohibit any species of ＂public improvements．The section contains no direct reference to ＂railroads nor to any other special classes of improvements or enter－ ＂prises．The inhibitions are directed only against a particular manner ＂or means by which under the Constitution of 1802 many public im． ＂provements had been accomplished．＂
In compliance with section 6，article 13 （cited above），which provides for the organization of eities etc．by general law，the Legislature has made an elaborate classification of municipal corporations．First they are divided into cities，villages and hamlets．Then cities are divided into two classes，the first class being subdivided into three grades and the second class being subdivided into four grades，the grade being determined by population according to the last Federal Census．
Cities in the First Class－First grade includes all cities of more than 200,000 inhabitants；second grade all less than 200,000 and more than 90,000 inhabitants ；third grade all less than 90,000 and more than 31，－ 500 iuhabitants．
Cities in the Second Class－First grade includes all cities of less than 31,500 and more than 30,500 inhabitants；second grade all less than 30,500 and more than 20,000 inhabitants；third grade all less than 20,000 and more than 10,000 inhabitants；fourth grade all less than 10,000 and more than 5,000 inhabitants．
Villaghs－Of the first class include all having less than 5，000 and more than 3,000 inhabitants；the second class includes all having less than 3,000 and more than 200 inhabitants．
Hamlets－According to section 1550 of the Revised Statutes all ex－ isting corporations organized as＂incorporated villages for special ＂purposes shall be hamlets until advanced to villages．＂
It is impossible to make any satisfactory generalization with regard to the bonding power the Legislature has granted these municipalities． There are a few sections of the Revised Statutes authorizing bond issues which have a universal application，such as the provision granting power to issue bonds in auticipation of special assessments but most uf the laws for that purpose cover only one class of cities，and many of them are so worded as to apply only to one city，and granting an issue of bonds for a specitic purpose．No general laws limiting the powers of municipalities to incur indehtedness have been passed，al－ though section 6，article 13，appears to require it．And yet is it not a question whether that section calls for any legislation of a general nature except a general law＂for the organization of cities，\＆c．＂？
POPULATION OF STATE－The population of Ohio has been as follows in the years named．


The addition in 1860－70 was 325，749，or 13.92 per cent；in 1870－80 532,802 ，or 19.99 per cent；in $1880-90,474,254$ ，or 14.83 per cent．

Cities，Counties and Towns in the

## STATE OF OHIO．

Note．－For places not given in alphabetical orler among the follow－ ing statements，see page 90.
ADAMS COUNTY．－County seat is West Union．

| ANS－When Du |  |
| :---: | :---: |
|  |  |
| REDESTPTION BONDS－ | Total debt sept．1，1895．\＄123，000 |
| 4s， | Net debt Sept． $1,1895 . . .107,235$ |
| 68 TURNPIKE BONDS－ | Tax valuation 1895．．．．．．4，893，057 |
|  | Po |

AKRON．－\｛ $\begin{aligned} & \text { E．R．HARPER．Mayor．} \\ & \text { E．A．HERsHEY }\end{aligned}$
Akron is the capital of Summit County．Clerk．
LOANS－
When Inve．
Lke and Bridge Bond－－Street Improvement bonds－ 48，semi－an．，\＄12．500．．．．1896－1900 $\begin{gathered}58, \text { semi－an．．．} \$ 240,30, \ldots 1496-1900 \\ \text { Total debt Jan．} 1,1896\end{gathered}$ REFUNDING BoNDS－．．． 1896 －1900 Total debt Jan．1，1896．．．$\$ 138,850$

 ss，semi－an．， $20,000 . . .1899-1908$ Population in 1890．．．．．．． 430.850 （\＄2，000 due yearly on June 16．） | Population in 1880 was．．．． 16,512 |
| :--- | :--- | SEWER BONDS－$\quad$ 1896－1899 $\begin{aligned} & \text { Population in } 1870 \text { was．．．．10，006 } \\ & \text { Population in }\end{aligned}$ ss，semi－an．，$\$ 38,200$ ．．．1896－1899 Population in 1895 （est．）．．．．36，000 INTEREST is payable at the ottice of the City Treasurer in Akron and at the National Park Bank in New York．

ASSESSED VALUATION．－The eity＇s assessed valuation（which is 50 per cent of actual value）and tax rate have been as follows：

|  | Real | Personal Property． | al | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| 1895．．． | \＄11，176．540 | Property． | Valuation． |  |
| 1894 | 11，025，360 | 5，427，060 | 16，452，420 | \＄24．40 |
|  |  |  | 16，883，010 | $24 \cdot 10$ |
| 1892 | 10，279，290 | 5，762，250 | 16，041，540 | 24.00 |
| 1891 | 9，892，050 | 4，870，720 | 14，762，770 | 21.20 |
| 1890 | 7，103，520 | 4，513，480 | 11，617，000 | $25 \cdot 40$ |
| 1889 | 6，886，790 | 4，002，260 | 10，889，050 | 12.00 |
| 188 | 6，684，220 | 3，783，398 | 10，467，618 | 12.00 |
| 1885 | 5，927，570 | 3，365，563 | 9，293，133 | 12.00 |
| 1880. | 4，930，662 | 2，543，130 | 7，473，792 | 11.80 |

Akron School District－


## ALLIANCE．－This city is in Stark County

LOANS－When Due．｜Total debt Sept．1，1895．\＄200，569
 Payable by special assessment． $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．7．607 }\end{aligned}\right.$

## ASHTABULA．－$\left\{\begin{array}{l}\text { W．S．Mrkinnon，Mayor } \\ \text { A．B．PHILLIPS，Clerk．}\end{array}\right.$

The city and school district of Ashtabula are in Ashtabula County Bonded debt Sept．1，＇95．$\quad \$ 6,000 \mid$ Valuation（School Dist．）．$\$ 609.330$ Total debt Sept．1，1895． 291,600 Tax rate（School Dist）．．．．．．．${ }_{35}{ }^{3} \cdot 80$ School debt（additional）．$\quad 36,000$ Population（City） 1890 was．． 8,338 Valuation（City） $1895 \ldots .2,677,490 \left\lvert\, \begin{array}{ll}\text { Population（City）}{ }^{\prime} 95 \text {（est．）．．} 13,000\end{array}\right.$

## AUGLAIZE CO．－County seat is Wapakoneta．

 6s，semi－ant．，$\$ 40,000$ ．Oct 1,1896 Bonded debt Sept． $1,95.9298,350$ （ $\$ 5,000$ due semi－an．）to Apr．1， $1900 \mid$ County has no floating debt
 DITCH \＆KOAD IMPROVEM＇T－ $68, \ldots ., \$ 15,700 \ldots \ldots . .1896-1897$

AVONDALE．－Avondale was annexed to the city of Cincinnati on Dec．31，1895．The debt statement as published last year is given below．

LOANS－
NAME AND PURPOSE． Sewer loan．．
idewalk bonds．．．．
street improvement street imp．，tire \＆police Turnpike \＆improvem＇t． Ohio．
TOTAL DEBT，ETC．－The bonded debt of the village（including water debt）on Feb．10，1895，was $\$ 533.500$ ；floating debt，$\$ 2,908$ ； total debt，$\$ 536,408$ ；sinking fund，$\$ 16,959$ ；net debt，$\$ 519,449$ There were also on Feb．10，1894，additional special assessment bonds （ 3 per cents due from 1 to 10 years）to the amount of $\$ 83,44645$ ．
ASSESSED VALUATION in 1894 was $\$ 5,004,250$ ；total tax rate（per $\$ 1,000), \$ 26 \cdot 40$ ．Real estate is assessed at＂about 50 per cent of its actual value．＂
POPULATION．－The population in 1890 was 4,473 ；in $1880,2,552$ ； in 1894 （estimated）about 5，800．
BARNESVILLE．－H．E．Dement，Vill．Clerk． This village is in Belmont countr．

| LOANS－When Due． | Floating debt ．．．．．．．．．．．．．$\$ 3,500$ |
| :---: | :---: |
| Ving，Etc．－ | Tax valuation 1895 ．．．．．1，093，632 |
| s，．．．．，$\$ 37,658 \ldots . .1$ to 19 years | Total tax（per \＄1，000）．．．．．．$\$ 26.40$ |
| $6 \mathrm{~s}, \ldots . .50,000 \ldots \ldots .1$ to 10 years | Population in 1890 was ．．．．3，207 |
| Bonded debt Sept．1，＇95．．\＄42，658 | Population in 1895 （est．）．．．．3，500 |

BELLAIRE．－\｛ JJOHN DUBOIS，Mayor
This city is in Belmont County．

LOANS－
6s．M\＆S，$\$ 4,000 .$.
SEWER BONDS－
When
．．．．．．．\＄9，600．．．．．．．．．．．．．．．
STREET PAVING BONDS－
6s，M\＆S．\＄36，345．．．．．．．1896－1900 Water Bort due yearly．）
6s，semi－ann．$\$ 3,000$ ．．Sept．1， 1896 6 s, semi－ann． 20,000 ．Sept． 1,1896
$(\$ 2.000$ due yearly）to Sept．1， 1905

BELLEFONTAINE．－$\left\{\begin{array}{c}\text { A．L．L．WRIGHT，Mayor．} \\ \text { SMITH，} \\ \text { Cierl．}\end{array}\right.$
This village is in Logan County．
LOANS－When Due．
$6 \mathrm{~s}, \ldots .$. ，$\$ 15,000 . . . . . . .$. 1896－1906 6s，．．．．．， $5,274 \ldots \ldots . .1896-1905$ RAILROAD SHOPS－
6s，J\＆J，\＄85，000 WA J \＆J，$\$ 85,000$ ． ．．1905－1916 6s，var，\＄68，000 ．．1896－1903

5s，A\＆O，$\$ 50,000 \ldots \ldots$. Oct．1， 1900 5s，A\＆O，$\$ 50,000 \ldots . .$. Oct． 1,1900
5 s，A\＆O， $50,000 . . .$. Oct． 1,1910 Total deht Feb．1，1896 ．\＄182，026 Sinking fund． Net debt Feb．1，1896．．．．．．165，699 Tax valuation $1895 \ldots . .2,993,784$ Assessment less than 13 actual val． Total tar（per 1.000 ）．．．$\quad \$ 23 \cdot 20$ Interest is payable at Bellaire．
（NT）
orks bonds at Bellefontaine．
BELMONT CO．－J．A．Henderson，Auditor．
County seat is St．Clairsville．
LOANS－When Due．
COUNTY BONDS－ ，M\＆S，$\$ 64,000 .$. .1901 RIDGE BONDS－ Sept．，$\$ 10,000$ ． $\begin{array}{ll}5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, & 46,000 \\ 5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, & 50,000\end{array}$ Court House and Jail－ CoURT HOUSE AND JAIL－
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}$,
$\$ 120,000 \ldots . . . . . .$. 1897 1901 1902

Pike Bonds－
5s，M\＆S，$\$ 16.000$ $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, 120,000$ Tax valuation in， 96. ．$\$ 426,000$ Assessm＇t about $60 \%$ actual value Population in 1890 was ．． 57,413 Population 1896 （estin＇d）．．67，000

BOWLING GREEN.-Bowling Green is in Wood Co.

LOANS- HAL, When Due. |Tax valuation in 1895... $\$ 633,790$ | $68,1.0$ |
| :---: | :---: |
| Totail debt Sept. $1,1895 . . \$ 103,820$ |

BROOKLYN.-Thas village is in Cuyahoga County.
LOANS
 Total debt dastreturis).. 1412,018 ( Poppuation in in 1880 was...... 1,295

This city is the county seat of Crawford County. LOANSWhen Dwe. Gs, J\&D, $_{6 \mathrm{~s}, 37,200 .}$

Juxe 1, 1902 LOANS- When Dwe.
$63, M \& \$, \$ 10,000 \ldots$...Sept. 00 to '04 (82,000 due jearly)
SEWER BONDS
68, M\& $5,83,000$.
SHE MrIGOVEMEST Sept. 1, 1898 $65, J \& \mathrm{D}, \$ 1,000 \ldots . . . \mathrm{Dec}, 3,1897$ fis, M\&S, 8.000.......... Sept. 1,1900 6s, M\& $\&$, $4,500 \ldots . .$. May 1, 1902 Population in 1890 was ..... $\$ 27 \cdot 40$

INTEREST on the street improve INTEREST on the street improvement bonds d
at New York City; on all other bonds at Bucyrus.
 6s, M\&S, 10.000 . Sept. 1, 1908 68, AdO $, 10,000 \ldots 0 \mathrm{et}$. 1,96 , to '04 Total debt Sept. 1, 1895. \$112,600 Tax valuation 1895.......2,979,083 Assessment about $l_{2}$ aetual value. Population in 1890 was.......5. 974 ement bonds due in 1900 is payable

BUTLER COUNTY.-Frank X. Duerr, Aud. County seat is Mamilton.

Count Hotse Bonds-
5s, M.
5s, M. 6 N, $815,000, \ldots$ Dee. 1, 1898 $(815.000$ dneyearly) to Dee. 1, 1900 45, MsS, 8100,000 May 6, 1901
$(820,000$ due yeatly) to Mav6,
 $4105, M \& N, 25,000$..July 10,1907 RoAD IMPKovEMENT-
4 19S, M\&8, $\$ 25,000 . . . .1906$ rateret paynble at Hamilitou. Bonded devt Apr. 1,"96, $\$ 150.000$ Tax valuation $189, \ldots 29,954,790$ Axressurent about $40 \%$ at'l value.
state and Co. tax (per \& 1 oot) 88.80 stateand Cor tax (per $\$ 1,000$ ). 88.80
Population in. 1890 was......48,597 Poputation in 1895 (est.)..... 55,000

The Mami University landa idd, Sep weres), A)ppraised at $\$ 1,071,060$, are exerupt from all state takes except those for school purpoaes.
CA DIZ. $=$ Tha जribeyols in Hartion Co.

 ( 83,000 due yearly.)

Tuls elty is located in Guernaeg Countr.
LOANS- Amount. WarER Bondy-(Cont.)-
 (\$1,000 due yearly) to Oet. 1, 1900
FuNDING. Etc.6s, M\&s, $85,000, \ldots . .$. Mar. 1,1902
\$1,000 da0 yearly) to Mas. \$1,000 due yearly) to Mar. 1, 10006
RoLEIXG M(IL64, J\&J, $822,000 \ldots . . . J$ July 1,1896 si, 000 daesemi-ani) to July 1, 1903 does, JilceJ, 830,000 .. 1905-193
on July 1.) Boafled debt seyt. 1 95.. $\$ 32,000$
Floating debt............. 5,000 Floating debt. Total debt sept. 1, 1895. * 37,000 Water debt (additional).. 60.000 Tax valuatlon 1895 ..... $1,565,329$
Anaesment 50 to $60 \%$ actual value Anaensment 50 to fi0
Fotal $1 a x$ petual value Fotal 1ax (per $\$ 1,000$. ..... 83250
Fopilation In 1890 was ......4.361 Poppalation in 1890 was......4.361 Poppalation in 1895 (cst.)....... 5,975
INTEREST on the rolling mill loan is payable in New York and on other loans In Cambridge.
CANTON.-\{㹉, F. BLAKE Mayor.
This city is the county Reat of Stark County.


Cotrat Hotise



 5s, J\& $\&$ D, $\$ 26,000$.....June 1,1008 So, AkO, $\frac{25}{5}, 000$.. Apr., '98 to 1902


## INTEREST is paid by Kountze Brothers, New York.

TOTAL DEBT, ETC.-The olty's total debt in January, 1896, wa $\$ 741,525$, including water bonds $\$ 100,000$, street improvement bonds $\$ 161,125$ and eurrent expense bonds $\$ 390,400$; sinking funds, $\$ 40$, $949 ;$ net debt, 8700,576 . Total debt October, 1891, Was \$741,157; sinking funds, $\$ 13,807$; net debt, $\$ 727,350$.

ASSESSED VALUATION in 1895 was $\$ 11,161,760$; real valuation, $\$ 35,000,000$; total tax rate (per $\$ 1,000$ ) $\$ 29 \cdot 10$. In 1891 it was $\$ 12$, 000,000 , real value being about $\$ 26,000,000$.
POPULATION in 1890 was 26,189 ; in 1880 was 12,258 ; in 1870 was 8,660 . Population in 1895 (about) 36,000 .

CELINA. - \{ELI RRyso
Celina is in Mercer County.
LOANS- When Due.
A 60 K9S BONDS 1893 56 s, Ac0, $\$ 3,000$ dne veariy on April 3 ) s, A\&0, $\$ 1,000$....April 3,1929 6s, M.ds, $2,000 \ldots .$. Sept. 23,1929

Int. payable at Village Treasury. 6s, Mds, 6,000....Sept. 23, 1930 Tax valuation., 189
$\$ 83.000$ Real valuation $1894 \ldots . . .1,200,000$ ...2,702

## CHILLICOTHE- $\left\{\begin{array}{l}\mathrm{C}, \mathrm{C} \text {. WADDLE. Mayor. } \\ \mathrm{F}, \text { A. SOSMAN, Treasurer }\end{array}\right.$

This city is in Ross County.

LOANS- | When Due. | Total valuation 1895... $85,217,807$ |
| :---: | :--- | ${ }^{2} \mathrm{gg}, \mathrm{J} \& \mathrm{D}, \$ 100,000 \mathrm{~g}$. Dec. 1.1919 Assessment about 19 actual value, Total debt Fan. 13, 1896. $\$ 100,000$ Population in 1890 was...... 11,288 Tax valuation, real..... 3,091.030 ax valuation, personal. $2,126,777$ may be redeemed six each year for 2, 8even each year for six years befinning Dec. 1, 1909, and eight on Dec. 1, 1915.

INTEREST on the bonds is payable by the Farmers' Loan \& Trust Company, New York.

Cincinnati is situated in Hamilion County.
LOANSAveoue bonds ................ 4 J \& D June 1. $1912 \quad \begin{array}{r}\text { Outstand }{ }^{2} \mathrm{~g} \\ \$ 55,000\end{array}$

 $7,869,000$ $7,8,9,000$
$2,890,000$ 1,935,000 839,000
920,000 700,000
Cl



 Fre Bonds................ 1888 4 J \& D Junt 1, 1908







PAR VALUE OF BONDS.-The bonds in the above table marked thus " are, In whole or in part, $\$ 500$ pieces. Bonds marked thus "* are n whole or in part, $\$ 100$ pleces, or uneven amounts. All ather issueg are in 81,000 pleces,
INTEREST on the water bonds of the issues lettered $F$ and $K$ and on the refunding and canal bonds letters A and A2 is payable by the City Trensurer; interest on the street improvement bands, funding issue of 1874, hospital letter 63, orphan asylum 6s, workhouse and infirmary 48, and water bonds D1 is payable at the Bank of Amerioa in New York; on all other issues interest is payable at the American Exchange National Bank of New York,

TOTAL DEBT, SINKING FUND, ETC.-The subjoined statement shows Cincinnati's total municipal debt (inclusive of water debt), the sinking fund held by the city against the same, and the water debt, on the 1st of January of each of the last four years.

$\begin{array}{rrrrr}1896 . & 1895 . & 1894 . & 1893 . & \\ \text { Tot. bonded debt. } \$ 28,087,000 & \$ 28,757,000 & \$ 31,619,588 & \$ 30,787,143\end{array}$ | Tot. bonded debt. $\$ 28,087,000$ | $\$ 28,757,000$ | $\$ 31,619,588$ | $\$ 30,787,143$ |  |
| :--- | ---: | ---: | ---: | ---: |
| Sinking fund..... | $2,621,133$ | $2,196,873$ | $5,379,347$ | $4,709,653$ | Net debt..... $\$ 25,465,867 \overline{\$ 26,560,127} \overline{\$ 26,240,191} \overline{\$ 26,077,490}$ Water debt....... $\$ 1,175,000$ There were outstanding on Jan. 1,1896 , street bonds to the amount of $\$ 2,463,288 \cdot 87$ payable by special assessment and not included in the above statement of total debt. Of this amount bonds to the amount of $\$ 2,035,625 \cdot 86$ were held by the sinking fund, these being applicable to the payment of the general bonds. The amount of these bonds outstanding on Jan. 1, 1891, was $\$ 1,850,660$; on Jan. 1, 1890 it was $\$ 2,120,245$.

CITY PROPERTY.-The city owns the entire stock of the Cincinnati Southern Railroad. The rental received for the road is $\$ 1,100,000$ till 1901 and then $\$ 1,250,000$ till 1906 , when lease expires. The water-works pay the interest on all water honds and an annual sinking fund of $\$ 76,712$, being for $1895 \$ 136,212$.
ASSESSED VALUATION, ETC.-The city's net debt, assessed valu ation and tax rate, for the past tifteen years has been as follows;

| Fears. | Net Debt. | Assessed Val'n. | Tax per $\$ 1,000$ |
| :---: | :---: | :---: | :---: |
| 1895.. | 25,465,867 | \$188.484,880 | \$28.32 |
| 1894. | 26,5 30,127 | 188,129,540 | $28 \cdot 2$ |
| 189 | 26.2 10,191 | 188.751,350 | $27 \cdot 24$ |
| 1892. | 26,077,490 | 188,944,480 | $27 \cdot 40$ |
| 1891. | 24,863,645 | 185,001,420 | $28 \cdot 40$ |
| 1890. | 24,723,068 | 177,773,240 | $26 \cdot 66$ |
| 1889. | 24,913,689 | 174,837,240 | 26.80 |
| 1888 | 24,862,131 | 174,837,240 | $26 \cdot 80$ |
| 1887. | 25,072,004 | 174,537,847 | $27 \cdot 68$ |
| 1886. | 25,288,113 | 171,950,031 | $25 \cdot 44$ |
| 1885. | 24,468,405 | 170,086,968 | 26.86 |
| 1884 | 23,712,850 | 169,534,192 | $25 \cdot 56$ |
| 1883 | 23,907,474 | 169,925,286 | $20 \cdot 50$ |
| 1882 | 23,940,308 | 166,986,105 | $23 \cdot 82$ |
| 1881. | 24,175,792 | 161,404,393 | $22 \cdot 20$ |
| 1880. | 23,953,981 | 167,535,356 | 31.00 |

The assessed valuation of real estate in 1895 was $\$ 147,926,860$; of personal property was $\$ 40,558,020$; total as given in table above. The city's tax rate in 1895 was made up of State tax, $\$ 2.75$; county tax $\$ 4 \cdot 01$; city tax proper, $\$ 17 \cdot 33$, and school tax, $\$ 4 \cdot 23$.
The net debt in 1875 was $\$ 17,325,500$; in 1870 it was $\$ 4,883,000$; in 1860 it was $\$ 3,782,000$, and in 1850 it was $\$ 1,840,000$.
POPULATION.-In 1890 population was 296,908 ; in 1880 it was 255,139 ; in 1870 it was 216,239 .

## CIRCLEVILLE.-S. B. Evans, Treasurer.

Circleville is situated in Pickaway County

| LOANS- | When Due. | Total debt Sept. 1,1895 |
| ---: | :--- | ---: |
| HALL AND LIBRARY- | $\$ 66,000$ |  |
| Tax valuation, $1895 \ldots .$. | $3,216.001$ |  |
| REFUNDING BONDS - |  |  |

6s, $\$ 47,000 \ldots . . . . .$. Sept. 1, 1911

CLERMONT COUNTY CCounty seat is Batavia. LOANS- WALL AND DEFICIENCY 5s \$111 500 5s, \$111,500..............1897-1911 Total debt Sept. 1, 1895...\$135,000 6s, $\$ 11,800$ | $.1895-1897$ | Tax valuation $1895 \ldots 10,238,340$ |
| :--- | :--- |
| Population in 1890 was.....33,553 |  |

## CLEVELAND.- $\left\{\begin{array}{l}\text { ROBERTMCKISSON, Mayor. }\end{array}\right.$

During the past year several of the surrounding county towns have been annexed to the City of Cleveland, and the former to wn debts have become a part of the city debt.
Cleveland is situated in Cuyahoga County


## OANS-

When Due.
S-

GE BONDS-
$\& 0, \$ 16,000 \ldots . . \mathrm{O}$
$\& 0,65,000 \ldots \ldots . \mathrm{O}$
$\& 0,20,000 \ldots . . \mathrm{O}$
$\& 0,285,000 \ldots . .0$
O, $20,000 \ldots \ldots$.

LOANS-
6 s ,
6 s , 6 s,
6 s,
6 s,
6 6 s,
6 s,
6 s,
5 s,
s
, $\$ 100$-Con.- Dren M\&S, 100,000 ...Nov., 1897 M\&N 300,000 ..June, 1898 \& D 125,000 ..Nov., 1898 A \&O, 150,000. Oct. 1,1904
$\begin{array}{lll}6 \mathrm{~s}, & \text { M\&S, } & \$ 4,117 \text {.. Sept., } 1896 \\ 6 \mathrm{~s}, & 503,567 & \text { Sept. } 1897\end{array}$

| WATER | Ks - (Con.) |
| :---: | :---: |
| 6s, | \$1,410..1889 \& '99 |
| 6s, M\&S, | 275,000..Mar., 1900 |
| 6s, $\quad . .$. , | 12,000..July, 1903 |
| $4^{12} 2$ S. A\&O, | 400,000..Apr., 1902 |
| 4 s , J\&J. | 100,000..Jan., 1902 |
| $4 \mathrm{~s}, ~ \mathrm{AdO}$, | 200,000..Apr., 1903 |
| 4 s , Ad ${ }^{\text {d }}$, | 200,000. Oet. 1, 1905 |
| 3-65s M\&S, | 100,000 . .Sept.,1902 |

PAR VALUE.-All bonds are for $\$ 1,000$ each.
INTEREST is payable at the American Exchange National Bank, New York City.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Cleveland's total municipal debt, the sinking fund held by the eity against the same, the water debt, and the city's floating debt, on the first of January of each of the last four years.
 Sinking funds
..... 2,005,283 Water debt addit'l.....\$1, 792,928 ..... \$683,140 d debt.
All of the street improvement bonds are payable by special assess ment.

The sinking funds are divided into three separate funds, as follows: Fund of 1862 ........... $\$ 1,300,112 \mid$ General fund
${ }^{015,894}$
WATER WORKS.-The city owns its water works, the income from WATER WORKS.-The city owns its
which in 1895 amounted to $\$ 601.492 \cdot 07$.
ASSESSED VALUATION ETC.-The city's total funded debt, sinkIng fund assets, assessed valuation and tax rate for the last fifteen years have been as follows. Real estate is assessed atabout $\mathrm{l}_{2}$ its actual value.

|  | Total | Sinking | Assessed | Tax Rate |
| :---: | :---: | :---: | :---: | :---: |
| Tears. | Funded Debl. | Fund Assels. | Valuation. | per $\$ 1,000$ |
| 1895. | \$7,215,211* | \$2,005,283 | \$134,562,905 | \$28.50 |
| 189 | 8,063,096* | 2,330,500 | 132,639,905 | $28 \cdot 10$ |
| 1893 | 7,623,000* | 2,181,702 | 126,515,990 | $27 \cdot 90$ |
| 1892 | 6,792,000* | 2,156,998 | 121,280,215 | $27 \cdot 50$ |
| 1891. | 8,433,700 | 2,027,050 | 117,833,205 | $28 \cdot 30$ |
| 1890. | 8,214,760 | 2,028,895 | 99,614,055 | $29 \cdot 30$ |
| 1889 | 8,159,350 | 1,955,494 | 95,949,135 | $27 \cdot 90$ |
| 1888 | 8,349,800 | 1,887,496 | 95,922,585 | $28 \cdot 30$ |
| 1887. | 8,232,270 | 1,802,294 | 93,628,410 | $28 \cdot 30$ |
| 188 | 8,035,330 | 1,733,724 | 91,084,406 | $24 \cdot 80$ |
| 188 | 7,629,250 | 1,727,905 | 88,285,845 | 26.00 |
| 188 | 7,273,800 | 1,644,182 | 85,978,500 | $25 \cdot 50$ |
| 1883 | 6,880,300 | 1,553,604 | 84,490,060 | $27 \cdot 80$ |
| 1882 | 6,756,473 | 1,550,403 | 82,684,212 |  |
| 1881. | 7,099,116 | 1,657,877 | 79,586,156 |  |
| 1880. | .. 7,948,583 | 1,862,871 | 73,647,194 |  |

*The figures for 1895, 1894, 1893 and 1892 do not include the water debt.

POPULATION.-In 1890 population was 261,353 ; in 1880 it was 180,146 ; in 1870 it was 92,829 . Population in 1895 (local estimate), 350,000.

CLIFTON.-Clifton was annexed to Cincinnati Dec. 31, 1895 LOANS- When Due. WATER BONDS-
General Improvement Bonds - 5s, J\&J, $\$ 20,000$...Jan. 1, 1906 $41_{2 s}$, J\&J, $\$ 100,000 \ldots$...July 1, $19194^{1}{ }_{2}$ s, A\&O, 12,000..A pr. 15, 1922 $4^{1}{ }_{2}$ s, M\&N, $50,000 \ldots$ May 1, 1920 Total debt Jan. 1, 1896.. $\$ 241,712$ $41_{2} \mathrm{~s}$, J \& J STREET A VENUE IMPROV 1, 1917 s, J\&J, \$2,840..... 1896-1900 s, J\&J, $4,772 \ldots$..July 1, 1900 Tax valuation $1894 . . . . .3,040,190$ Tax valuation $1894 \ldots . . .3,040,190$ Assessed valuation 12 actual value Population in 1891 about....1,73 Population in 1880 was... (Part due yearly on July 1.)
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \quad \$ 681 \ldots . .1896-1901$
Population in 1895 (estim'd.) 2,083 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 1,228 . . . .1896$

INTEREST on all bonds is payable at the Ohio Valley National Bank Cincinnati, Ohio.

CL YDE.- $\left\{\begin{array}{l}J . \text { B. SPRAGUE, Mayor } \\ \text { W. E. GILLET, Clerk. }\end{array}\right.$
This village is in Sandusky County.

| LOANS-Amount outstand'g. | Floating debt................... $\$ 5,078$ |
| ---: | ---: |
| Refunding 5s, M\&S....... $\$ 19,000$ |  | Refunding 5s, M\&S......... \$19,000 Total debt Jan. 16, 1896... \$80,58 Registered 6s, F\&A......... \$18,000 Water debt included above 26,000 Water-works 6s, F\&A...... 9,000 Assessed valuation 1895... 7 . Water-works 6s, W\&...... 9,000 Assessment about 10 actual value Wnterest paid at 4th Nat Ble | Bonded debt Jan. 16,'96.. $\$ 75,500$ |  |
| :---: | :---: |
| Population in 1895 (est.)..... 3,000 |  |

COLUMBUS.- $\left\{\begin{array}{l}\text { GEORGE J. KARB, Mayor. } \\ \text { E. D. WILLIAMS, Auditor. }\end{array}\right.$
Columbus is situated in Franklin County, which had a separate debt in March, 1895, of $\$ 1,290,000$.

LOANSCity AN PURPOSE.
P. Cl. Payable City Hall refunding.. 1886 City Prison 1 Deficieney-
Gas and light...
fire Dep. and gas. 18 Fourth St. Bridge.... 1890 Franklin Park......... 189
do do. Front St. Viaduct..... 18




Board of Education-School House Bonds.


INTEREST on police deflelency bonds of 1888 and on assessment bonds is payable at the City Treasurer's office; all other interest at the Natlonal Park Bank, New York Clts.

TOTAL DEBT, SINKING FUNDS, ETC.-The smbjoined state ment shows Columbus's total munleipal debt, the sinkiug fund held by the city against the same, the water debt, and the eity's floating debt on Jannary 1, 1894 and 1895, and on April 1, 1893 and 1892.
 $\begin{array}{llrrr}\text { Total bonded debt. ... } \$ 7,605,500 & \$ 7,333,200 & \$ 6,962,800 & \$ 6,950,700 \\ \text { 8inking funds........ } 1,029,641 & 631,100 & 566,700 & 483,700\end{array}$

Net devt ......... $\overline{\$ 6,575,839} \overline{\$ 6,702,100} \overline{\$ 6,396,100} \overline{\$ 6,467,000}$ $\begin{array}{llll}\text { Water debt (ine.above) } 1,042,000 & 1,002,000 & 1,052,000 & 1,012,000 \\ \text { Floating debt......... } & \ldots . . . . . & \ldots . . . & \text { nll }\end{array}$

The total bonded debt as given for Jamuary 1, 1895 , fncluded street Improvement bonds payable by speclal assessment to the amount of $\$ 2,947,500$. The nimking fond recelves yearly about $\$ 125,000$, whtef does not Inelude assessments for street improvement bonds.
ASSESSED VALUATION, ETC.-The clty's net debt, assessed yal
nation (about 12 of metual valie) and tax rate for the years named has been as follows:
Yergr.
1894.
1893
1892
1891
189
1889
188
188
18
18
189.
$1893 .$.
1892
1890
189
188
18
18
18

POPULATION.-In 1890 popalation was 88,150 ; in 1880 it was 51,647 ; in 1870 it was $31,274$.
COSHOCTON, -Jayes B. MANAER, Mayor.
This rillage is in Coshiocton Countr.




Total tax (per 81,000 )
Population in 1890
Population in 1890 was.
Population in 1880 was
Population in 1880 was.
Population in 1894 (cat.
$31 \cdot 50$
3,672
Popation in 1891 (cst.) .....55,000
CRANE.-This towaship is in Wyandot County.

| Towuatulp has no bonded debt. | Total tax (per 81,000 ) ...... $815 \cdot 80$ |
| :--- | :--- |
| Floating debt Sept. $1,95 . .850,000$ | Population in 1,90 Was.... 4,903 |



CUYAHOGA CO.- c. C. SOHELLTENTRAGER, And.

County seat is Olevelana.
LOANS.
$5 s_{n}$ MaN, 8225,000 .July 1,1918 Optional a ffer July 1, 1903.
Brooktys BumogBrooktys Burpog-
5s, A $\$ 0,8160,000$. Apr-1, 98 to 03 5s, Mick, \$125,000 ...Nov, 1, 1904

ChLGRIY RIVER BRIDGE-
$58, \Delta \& 0,825,000 \ldots$ Oct. 1,1905 Total debt Jan. 14, 1896 . $\$ 535,000$ Tax valuation, real, 116,683,680 Tax valuation, pers'al $37,840,200$ Real val, of prop $192.525,000.000$ Total tax (per $\$ 1.000$ ) $\quad 7.80$ Population in 1890 was . . 309,970

DARKE COUNTY.-County seat is Greenville. LOANS- When Due.
DITCH ANB RoAD- $\begin{aligned} & \text { Tax valuation } 1895 . . .20,395,640 \\ & \text { Aasesam't about } 70 \text { p. } 6 . \text { actual val. }\end{aligned}$


Daston is the eapital of Montgomery County.

| LOANSBridese Bonds | Wh | CITY HALL, Bonds- |
| :---: | :---: | :---: |
| , M M N, \$15,000 | 1,189 | M\&8, \$71,000. Sep |
|  | gept. 1,1896 | Bond |
|  | Sent. 1, 1901 | MEN, 810,00 |
| , M648, \$5,000 | Sept. 1, 1902 | teadingindor |
| 58, Mies, 5,000 | Sept. 1, 1903 | J\&D, \$42,000.....June 1, |
| 5s, A\&O, 12,000 | Oct. 1,1904 | \$6,000 due ye'rly) to June 1, 190 |

LOANS- When Due.
EXTEAD, INDEBT. BOXDS.-(Cou.) $58, J \& D, \$ 72,000 \ldots . . J u n e 1,1903$ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 15,000 \ldots . . \mathrm{June} \frac{1}{1}, 1909$ 5 s , J\&D, $15,000 \ldots . . . J u n e ~ 1, ~ 1910$ FUNDED DEBT BONDS -
48
41
41
 ${ }^{412 s}, \mathrm{FkA}, \quad 3,000$. Aug 20, 1897 $5 \mathrm{~S}, \mathrm{~A} \& \mathrm{O} \quad 50,000 . \mathrm{Apr}, 1,1899$
 Fire Departument Bonds-
$5 \mathrm{~s}, \mathrm{M} d \mathrm{~S}, \$ 21,000 \ldots .$. Sept. 1,1896 5s, M. $8 \mathrm{~S}, \$ 21,000$.....Sept. 1,1896
$(\$ 3,000$ due y'rly) to Sept. 1, 1902 5s, F\&A \$24,000 ... Feb. 1, 1898 54,000 due year'v) to Feb. 1, 1903 5s, F\&A, $\$ 5,000 \ldots .$. Feb. 1, 1904
GENERAL SIRELT IMPROVEMENT

| BoNDS- |
| :--- |
| 8, A $60, \$ 50,000 \ldots . . . A p r . ~ 1, ~$ | ( 810,000 due $y^{\prime}$ rly) to Apr. 1, 1907 5s, M\&N, \$15,000.....Nov. 1, 1896 5s, M\&N, $515,000 \ldots .$. Nov. 1, 1896 PARK STREET SEWER BONDS$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}_{\mathrm{o}}, \$ 18,000 \ldots . . . \mathrm{June} 1,1896$ ( $\$ 3,000$ due $y^{\prime}$ rly) to June 1, 1901 $48, J \& D, \$ 5,000 \ldots . . J$ Jne 1,1902 $4 \mathrm{~s}, \mathrm{AdO}, 35,000 \ldots .$. Oct. 1,1896

$(\$ 7,000$ due y'rly) to Oct. 1, 1900
 ( 88,000 due $y^{\prime}$ rly l ) to Oet. 1,1901 ( $\$ 6,000$ due y'rly) to Sept. 1,1900 PoLICE DEFICIENCY BONDS58, M\&S, $\$ 32,000 \ldots \ldots$ Sept. 1,1896
$(\$ 4,000$ due Y'rly) to Sept. ( $\$ 4,000$ due y'rly $^{\prime}$ ) to Sept. 1,1903 SEWER BONDS
$58, \mathrm{AdO}, \$ 25,000 \ldots . . \mathrm{Apr}, 1,1912$
$58, \mathrm{Ad} \mathrm{O}$,
25,000 $58, \mathrm{~A} \& O, 25,000 \ldots . . \mathrm{Apr} .1,1914$ $\begin{array}{ll}5 \mathrm{~s}, ~ \mathrm{AdO} \\ 5 \mathrm{~s}, \mathrm{AdO} & 50,000 \ldots . . . \mathrm{Apr} .1,1915 \\ 25,000 \ldots . . . \mathrm{Apr}, 1,1916\end{array}$

LOANS- When Dre. 4128, FdA $\$ 21,000$..Aug. 25, 1896 $5 \mathrm{~s}, 1,000$ due $\mathrm{J}^{\prime} \mathrm{rly}$ ) to Aug. 20, 1898 5s, F\&A, \$25,000. Aug. 1, 1906 ( $\$ 50,000$ duey'rly) to Apr. 1, 1916 58, A \&O, $\$ 55,000$.. Apr. 1,1917 $\left(\$ 25,000\right.$ due $\left.\mathrm{y}^{\prime} r l y\right)$ to Apr. 1 ,
$5 \mathrm{~s}, \mathrm{M}, \mathrm{N}, \$ 25,000$. Nor. 1, SOUTHWE 25,000 ..Nov. 1, 1919 4s, M\&S, $\$ 15,000$.....Sept. 1,1896 (*3,000 due y'rly) to sept. 1,1900 $5 s_{\text {, JdED, } \$ 42,000 \text { EMENT BONDS- }}$ ( $\$ 6,000$ due y'rly) to June 1,1902 $5 \mathrm{~s}, J \& \mathrm{D}, \$ 72,000$. to June 1,190 5, J\&D, $\$ 15,000$.......June 1, 1909 $5 s_{, ~ J \& D, ~ 15,000 . . . . . . J u n e ~ 1, ~} 1910$
WOLF CREEK IMPROVEMENT
BONDS48, M\&N, $\$ 10,000$.....May 1, 1890 48, M\&N, \$10,000..... May 1, 1896 (\$5, 000 due y'rly) to May 1,1897
48, M\&N, \$35,000.....May 1, 1898 (\$7,000'due y'rly) to May 1, 1902 HATER-WORKS BONDS- $1, ~$
4805 WATER - WORKS IMPROVEMENT 5s, F\&A, $\$ 50,000$...Aug. 1,1896 $5 \mathrm{~s}, 000$ due Y rly ) to Aug. 1,1900 ( $\$ 5,000$ due y'rly) to Sept. 1, 1903 53, $\Delta \& 0, \$ 100,000$...Apr, 1, 1906 \$25,000 due y'rly) to Apr. 1, 1909 \$38,000 due ye'rlg) to Aug. 20, 1896 4s, Ade , \$18,000..Oct. 1,1896
$(\$ 3,000$ due river
 (\$4,000 due $\mathrm{y}^{\prime}$ rly) to Oct. 1, 1906 $412 \mathrm{~s}, \mathrm{~F} \& A, \$ 5,000$..Aug. 20, 1905

TOTAL,DEBT, ETC.-The subjoined statement shows Dayton's total mmicipal debt, the assessed valuation of property in the city and the rate levied for all purposes (State, county, city and school) for the years indicated.

| Tears. | *Tolal Debt. | Assessed Tal. | Taxp. \$1,000 |
| :---: | :---: | :---: | :---: |
| 1896 | . $82,447,000$ | \$41,282,070 | \$26.00 |
| 1895 | 2,497,000 | 41,048,210 | 26.00 |
| 1894 | 2,209,500 | 40,670,750 | $25 \cdot 20$ |
| 1893. | 1,828,500 | 38,671,230 | 22-60 |
| 1891 |  | 37,017,780 | $20 \cdot 40$ |
| 1890 | 1,497,160 | 30,723,730 | $22 \cdot 40$ |
| 1889 | 1,538,350 | 29,454,530 | $22 \cdot 60$ |
| 1888 | 1,546,850 | 28,000,650 | $23 \cdot 00$ |
| 1887 | 1,242,900 | 26,972,770 | $23 \cdot 40$ |
| 1886. | 1,253,600 | 26,149,960 | $23 \cdot 40$ |
| 1885 | 1,160,500 | 25,473,980 | $22 \cdot 40$ |
| 1880. | 1,099,000 | 19,816,640 | $22 \cdot 50$ |
| 1875 | 1,011,200 | 19,939,970 | $22 \cdot 20$ |
| 1870... | 357,617 | 16,254,760 | $20 \cdot 50$ |

*The total debt as for Maroh 1, 1896, inclnded a water debt of $\$ 765,000$. In addition to the total general debt there were outstanding on March 1, 1896, speclal asscssment bonds to the amonnt of \$1, 283,165 ; principal and interest payable from assessments upon abutting or beneftted property. All of sald bonds are due and payable in from one to ten years.
The sinking rund assets on Marels 1, 1896, amounted to $\$ 344,804,57$. There was also a sehool debt on March 1, 1896, of $\$ 510,000$, The estimated value of school property as reported to the Bonrd of Education in February, 1895, was $\$ 1,373,72950$.
The actual valuation of property is about $\$ 100,000,000$.
PAR VALUE OF BONDS.-The bonds are all for $\$ 1,000$ each, interest payable at the American Exchange National Bank, New York City. POPULATION.-According to a local census taken in February, 1896. It was 79,381 ; in 1890 it was 61,220 ; in 1880 it was 38,678 ; in 1870 it was 30,473 .

DEFIANCE.-County seat of Deflance County.
LOANS.- When Due. ${ }^{\text {LOANS- }}$ SEWER BONDS- When Due.

 irregularly issued and are con-
tested.

## tested.

 ( 81,000 due yearly) to Jume 1, 1899 Tot.tax rate (per $\$ 1,000$ )' '95. $\$ 37.70$ RhFUNDLAG BONDS-
 Population in 1890 was......7, 694 Interest is mostly payable at City 25,000...Mar 1, 1902 bonds in New York.

## DELAW ARE.-Wm. H. Altrock, Clerk.

The city of Delaware is the capital of the county of the same name and is the seat of Wesleyan University. Its debt is as follows: $\$ 37,124$ CTTY HALL BosDs-

 | G8, M\&N, $\$ 20,000 \ldots$ Nov, 15,1898 | Total tax (per $\$ 1,000$ ) ...... $\$ 25 \cdot 00$ |
| :--- | :--- | :--- |
| ( 85,000 due y'rly) to Nov, 15, 1901 | Population in 1890 was...... 8,224 | ( $\% 5,000$ due Y'rly) to Nov. 15, 1901 Total debt March 1896... $\$ 39,637$ Population in 1880 was...

INTEREST on the City Hall bonds is payable at the Fourth National Bank, New York; on other bonds at the Delaware County National Bank, Delaware, Ohio.
DENNISON.-This village is in Tuscarawas County.

| LOANS- When Due. | Tax valuation $1895 \ldots . . . \$ 796,180$ |
| ---: | :--- | :--- |
| STREET SEWER \& PAV'G BoNDs- | Total tax (per $\$ 1,000$ ) |



EAST LIVERPOOL．－This eity is in Columbiana Co． LOANS－When Due． $\mid 5$ s，J\＆D，$\$ 50,000$ ．June 1，＇15 to＇39

K8，M\＆s optional after sept 1.192 REFUNDING－ J\＆D．$\$ 10,000$ ，．．．June 1， 1896 （ $\$ 1,000$ due yearly）to June 1， 1905 optional after 1914
SCHOOL BONDS
$58, \mathrm{M} \& \mathrm{~N}$ ， 550 ol
，M\＆N，$\$ 50,000$. May 1，1910to＇34
（ $\$ 2,000$ due yearly．）

WATEP Boon due yearly．
W ATER BONDS－
5s，M\＆N，$\$ 36,0:$ May 24,1917 5s，Optional after May 24,1897 5s，A\＆O，\＄15，000＿．．．．April 1， 1919 $58, J \& \mathrm{D}, \$ 18,500 \ldots . J u n e 1,1923$ Total debt 8ept．1，1895．．$\$ 272,611$
Water debt（ncluded）．．． 159,500 Water debt（included）．．．． 159,5000
Tax valuation 1895 ．．．．360 Tax valuation $1895 \ldots \ldots .3,036,360$
Total tax（per $\$ 1,000, \ldots .28 \cdot 20$
Pr Total tax（per $\$ 1,000$ ）．．．．．． $28 \cdot 20$
Population in 1890 was．．．． 0,956

East Liverpool Sohool Distriot．
Total debt Sept．， $1895 \ldots . \$ 78,000 \mid$ Population in 1890 was，．．．10，956 Total tax（per $\$ 1,000$ ）
$\begin{aligned} & \\ & 17 \cdot 20 \\ & \text { Population } 1894 \text {（estim＇d）．．12，500 }\end{aligned}$
EATON．－This village is in Preble Countr．
Water－works bonds $6 \mathrm{~s} . . . . \$ 65,201 \mid$ Total tax（per $\$ 1,000$ ） Total debt Sept．1， $1896 \ldots 65,201$ Population in 1890 was．．．．．．． 2,934

ERIE COUNTY．－County seat is Sandusky．

LOANS－When Due．｜Total debt Nov．15，＇95．$\$ 880,000$ | RoAD＊，BRIDGES，ETC．－ |  |
| :---: | :---: |
| $5 \mathrm{~s}, \ldots .$. |  |
| $\$ 80,000 \ldots \ldots . . . . .1896-1900$ | $\begin{array}{l}\text { Tax valuation } 1895 \ldots . . .14,618,790 \\ \text { Population in } 1890\end{array}$ |

FINDLAY．－County seat of Hancock County．


STREET IMPROVEM＇T（ Oont d．）－
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 14,000 \ldots .$. Oet． $1,1903-4$

6s，$\left(\$ 25,000 \begin{array}{c}\$ 75,000 \ldots . . . . . . . . ~ \\ \hline\end{array} 1897\right.$
（\＄25，000 every 5 years）to 1907
$5 \mathrm{~s}, \ldots \ldots . \quad \$ 43,500 \ldots .1895-1922$
$5, \ldots \ldots .1908$

$\begin{array}{ll}5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, & 25,000.0 \mathrm{Oct} 1,1921 \\ \text { Total debt Apr，1，1896．} \$ 786,266\end{array}$ Water debt（included．．．． 341,500 $\begin{array}{lr}\text { Cash on hand．．．．．．．．．．．．．．．} & 311,500 \\ 30,100\end{array}$ Net debt Apr．1，1896．．．．．756，166 Tax valuation $1895 \ldots . .6,375,800$
Total tax（per $\$ 1,000$ ）．．．．．．．$\$ 30 \cdot 00$ Total tax（per $\$ 1,000$ ）．．．．．．．．．$\$ 30.00$ Population in 1895 （est．）．．．．21，500
INTEREST is payable at the Fourth National Bank，New York City． CITY PROPERTY．－The city owns its water works and gas plant．

## Findlay School District．

LOANS－When Due．Total debt Sept．1，1895．．$\$ 142,000$
 $5 \mathrm{~s}, \ldots . .1$ ．$\$ 20,000$ 1913－1925 Population 1894 （estim＇d）．．．．．．22， 0

FOSTORIA．－W．F．Boley，Mayor．
This city is in Seneea County．
LOANS－When Due．
6s， SEWER BONDS－．．．．．．．．．．．．．．．． 1906
6s，．．．．．．．，$\$ 292,000$ ．．．．．1895－1920
STREET IMPROVEMENT－
$5 \mathrm{~s}, \ldots . . . \$ 200,000 \ldots . . .1898-1904$
Total debt Sept．1，1895．\＄643，042 Water deht（included）－$\quad 200,000$ Tax vallation；1895．．．．．．2，104，110 Ropulation in（＇93abt．）6，000，000 Population in 1880 was．．．．．．．5，885 Population in 1894 （est）．．．．．． 9,190 Interest on Water 5 s due 1910 is payable at the Shoe \＆Leather Bank
New York City．

FR ANKLIN．－This village is in Warren County．

| LOANS－ | When Due． | $\left.\begin{array}{l}\text { Net debt Sept．} 1,1896 \ldots . \\ \text { Wax valuation } 1895 \ldots . . .1,121,915\end{array} \right\rvert\,$ |
| ---: | ---: | ---: |

 Total debt Sept．1，1896．．．$\$ 68,100 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．2，729 } \\ & \text { Population in } \\ & \text { Cash on hand．}\end{aligned}\right.$

FR ANKLIN CO．－Connty seat is Columbus．
 Tax valuation， 1895 ．．． 82 \＄765，000 Deticiency 6s， $70,000 \ldots . .1902$ Population in 1890 was．．．．．．． 124,087 Street 68，220，000．．

Population in 1880 was．．．．86，797

## FREMONT．－Fremont is in Sandusky County．

LMPRONS－－When Due． $\left\lvert\, \begin{aligned} & \text { Total debt Sept．} 1,1895 . \\ & \text { Water debt } \\ & \text { Lind }\end{aligned}\right.$
 Water Works Bonds－$\quad$ Population in 1890 was．．．．．．．7．141 $\left.\begin{gathered}5 \mathrm{~s} \text { ，F\＆A．} \$ 90,000 . . . . \text { Aug．} 1,1896 \\ \text {（Part due yearly）to Aug．} 1,1903\end{gathered} \right\rvert\,$ Population in 1880 was．．．．．．．．8，446

GALION．－O．H．Briggs，Mayor．
This city is in Crawford County．
LOANS－TheCTRIC LIGHT－When Due． $\left\lvert\, \begin{aligned} & \text { Total debt Jan，1896．．．．} \$ 139,900 \\ & \text { Tax valuation 1895 }\end{aligned}\right.$
 REFUNDIVG BONDS 6s，．．．．．．\＄1，500．．．．．．．Sept．1， 1896 Actual value（est．）1894．．．2，216，530 Population in 1890 was．．．．．．6，326 Population in 1880 was．．．．．．5，635

INTEREST on bonds due January 1，1906，is payable at Galion．
GALLIPOLIS．－\｛ $\left\{\begin{array}{l}J . \\ \text { D．M．ALEXANDER，Mayor }\end{array}\right.$
This city is in Gallia County．

| LOANS－When Due． | Total deht Sept．1， $1895 . . \$ 223,100$ |
| :--- | :--- |
| FTRE \＆WHARF Bonds－ | Interest payable | \＄8－6s，F\＆A，$\$ 140,000$ ．Feb．25， 1894 （Partdue semi－an．）to Aug．25，1913 इs，M\＆N，$\$ 65,000 \ldots$. Feb．25， 1914

Tax valuation 1895．．．．．$\$ 1,786,434$ Assessment about 28 actual value． Total tax（per $\$ 1,000$ ）．．．．．．．$\$ 31 \cdot 80$
Population in 1890 was．．．．． 4,498

GLENVILLE．－R．（．Wright，Clerk．
This village is in Cuyahoga County
LOANS－ 6s，F\＆A，$\$ 23,000 \ldots .$. Feb．1， 1899 s，M\＆N，7，000．．．．．．Nov．5， 1898 Cash on hand．．．．．．．．．．．．．．．$\$ 30,000$ Assescment an 1895．．．．．．．．．1，092，570 Assessment about 1,0 actual value． Total tax（per $\$ 1,000$ ）．．．．．．$\$ 30 \cdot 40$

GREEN COUNTY．－W．R．Baker，Auditor．
County seat is Xenia．

LOANS－When Due．Sinking fund．．．．．．．．．．．$\$ 2,363$ s，M\＆S，$\$ 2,900 \ldots . .$. M\＆S 1， 1896 Tax valuation，real．．．．．11，679，640 5 s，M\＆S， $63.850 \ldots .$. M\＆S， 1,1898 Tax valuation，personal $5,943,755$ 5，M\＆S， $9,300 \ldots \ldots$. M\＆S， 1,1899 Total valuation 1895．．．17，623，395 Interest payable at Co．Treasur | Total debt Sept．1，1895．Treasury． | Total tax（per \＄1，000）．．．．．．．．．$\$ 8 \cdot 10$ |
| :--- | :--- |
| Population in 1890 was．．．．．29，820 |  |

## GREENVILLE．－Halleck Rupe，Mayor．

This city is in Darke County．
LOANS．－When Due．Total debt Sept．1，＇95．．\＄180，000
REFUNDING BONDS－
S，J\＆D，$\$ 100,000 \ldots$ June 17,1896 （\＄10，000 due y＇rly）to June 17， 1905
W ATER BONDS－
， $19,000$.
Oct．27， 1901

| Total debt Sept． $1,95 \ldots$ | $\$ 180,000$ |
| :--- | ---: |
| Sinking fund．．．．．．．．．．．．．． | 8,721 |
| Net debt Sept．1， $895 .$. | 171,279 |
| Tax valuation $1895 \ldots$ | $2,675,750$ |
| Total tax（per $\$ 1,000) \ldots \ldots .823 .60$ |  |
| Population in 1890 was．．．．．．5，473 |  |

HAMILTON．－\｛c．S．BOOCH，Mayor．
This city is in Butler County．
LOANS－When Due． ELECTRIC－Light BONDS－ 8，M\＆S，\＄100，000．July 1，＇04 to＇18 5s，F\＆A，$\$ 150,000$ ．Feb．1，＇99 to＇18 （Subject to call after Feb．1，＇09．） REF UNDING BONDS－
$5 \&-6 \mathrm{~s}, \ldots ., \$ 149,000 . .1908$ to 1911 SEWEA 0500 ， 190 ， 0 $4^{1} 2 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 25,000$ ．Aug． 1,04 to＇08 $4^{1}{ }_{2}^{2}$ S，．．．．．， $55,600 \ldots .1896$ to 1909 STREET IMPROVEMENT BONDS－
$6 \mathrm{~s}, \ldots ., \$ 15,633 \ldots . .1896$ to 1905
INTEREST on water bonds is payable at First National Bank，New York City，and upon all other bonds at city treasury．

HAMILTON CO．－John Hagerty，Auditor． County seat is Cincinnati

LOANS－When Due． $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 10,000 \ldots . . \mathrm{July} 2,1898$ 4s，A\＆O，$\$ 15,000 \ldots$ ．．．Apr．30， 1919 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 100,000 \ldots$ Dec．1， 1937 ubject to call after Dec．1， 1917 4s，J\＆J，$\$ 30,000 \ldots J$ July 1,1897 $\begin{array}{ll}\text { 4s，M\＆S，} & 14,000 \ldots \text { Sept．} 13,1898 \\ 4 \mathrm{~s}, ~ \mathrm{~K} \mathrm{\& A} & 45,600 \ldots \text { Feb．} 141897\end{array}$ | 4s，F\＆A， 45,600 ．．．Feb． 141897 |
| :--- |
| $(\$ 15,200$ due＇ |
| 1 rly）to Feb． 14,1899 | 4s，Feb．7，$\$ 32,000 \ldots$ Feb．7， 1897 \＄4，000 due y＇rly）to Feb．7， 1904

5 s ，A\＆O，$\$ 40,000 \ldots$ Oct． 1,1896
5 s, A\＆O．$\$ 40,000 \ldots$ Oct． 1,1896
4 s, Oct． $31,40,000 \ldots$ Oct． 31,1899 $4 \mathrm{~s}, \ldots . . . ., 58,000 .$. Sept．1， 1901
4 s $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}$ ． 17,000 ．．July 11， 1904 COUNTY BONDS－
s，J\＆D，$\$ 150,000 \ldots$ Dec．16， 1914 5s，May 15，\＄260，000 May 15， 1905 subject to call at any time
COURT HOUSE－
$5 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 50,000$
$5 \mathrm{~s}, \mathrm{~F} \mathrm{\&}$ A，$\$ 50,000 \ldots$ Aug． 1,1934 Subject to call aft．Aug．1， 1914
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 35,000 \ldots$ Dec． 1,1931 58, J\＆D，$\$ 35,000 \ldots$ ．．．Dec．1， 1934 $4 \mathrm{~s}, \mathrm{~J}$ \＆ 1 ，t $\$ 15,000 \ldots$ ．．．June Subject to eall aft．June $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 350,000$ ．May
Subject to call aft．May 1，
$4 \mathrm{~s}, \mathrm{Jd} \mathrm{D}, \$ 125,000 \ldots . . J u n e ~ 1$,
Subject to call aft．June 15
DIST．ASSESSORS＇RELIEF－
4S，J\＆J，$\$ 20,000$ ．Jan． 15,1901 5s，July 16，\＄10，000．July 16， 1902 LONGVIEW IMPROVEMENT－ 5 s, Acto，$\$ 25,000 \ldots$ ． cct ． Subject to call aft．Oct． 5 s，JdD D，$\$ 50,000 \ldots$ Dec． Subject to call aft．Dec．1， 1917 $5 \mathrm{~s}, \mathrm{Ad} 0$ ，to call aft．Dec．1，$\$ 250007$ 48，JdDD．$\$ 30,000$ ．．．1）ec．12， 1908


HANCOCK COUNTY．－county seat is Findlay．

## BRIJGE AND REFUNDIN

6s，．．．．．．．，$\$ 10,000$ ．．．．．．． $58, \ldots \ldots$. ． $10,000 \ldots . .1896-1900$ COURT Hov＇se BoNDS $5 \mathrm{~s}, \ldots \ldots, \$ 105,000 \ldots \ldots .1907-191$
$4^{1} 2 \mathrm{~s}, \ldots \ldots, 100,000 \ldots \ldots .1897-190$
DITCH BoNDS－
6s，．．．．．．．．．．．．$\$ 73,500 . . . .1895-1900$
$6 \mathrm{~s}, \ldots \ldots ., \$ 73,500 \ldots \ldots .1895-1900$
$5 \mathrm{~s}, \ldots \ldots$. 20，000．．．．．．1895－1900
HARDIN COUNTY．－County seat is Kenton
LOANS－When Due．LOANS－When Due Armory and Bridge Bonds－Ditch bonds－


LOANS-
 Total deut Mar: 20, 1896 . 1383,500 Tax valuation, reil $7.7970,140$ INTEREST on the pike and diteh bonds is payable at the Hanover other bonds at the County Treasurer's office

HENRY COUNTY.-J. H. Resh, Auditor.
County seat is Napoleon.
LOANS.
When Drue. $58, J d=T, \$ 20,000 . . . . .$. 5 s , JdeJ, $\$ 30,000 \ldots$ 4s, J\&J, 69,000 ..Julul

July 1, 1904 5s, JdeJ -26,000 IMP. (Special)5s, Jad क26,000 ......July 1,1905
5s, J\&J $9,000 \ldots . . . \mathrm{July}^{1} 1,1905$ Popalation 1890 was........ 25,080 OPTIONAL-The bonds are all subject to call five years before maturity with the exception of the 5 per cent refanding issue.

\section*{HIGHLAND CO.-County seat is Hillshorough. <br> 

IRONTON. $\left\{\begin{array}{l}\text { JORN M. CORNS, Mayos, } \\ \text { GEO. H. DAVIES, City Cler }\end{array}\right.$
County seat of Lawrence County.
LOANS-
CEMETERY I.AND-
5 , J\&D, $\$ 6,000 \ldots \ldots .$.
MEMORLM, Hu1.
5s, Ade, $\$ 20,000 \ldots \ldots$
REFUNDL -6 Bo vDt
Ss, M\&S, $\$ 30,000$
3n, Mas, poo,000 .... Sept. 1, 1915


| 58, A\&O, $4,000 \ldots \ldots . .1895$ \& 1896 |
| :---: |
| STREET BOND |

SIREET BONDR-
SKD,
J25,
$58, ~ J \& J, \$ 90,000$
58, M\&S, $18,000 \ldots . .$. Man. 1,1906
INTEREST ont on the wharf and mill anh bonds, on the spectal assess Treasury; on all other bonds at the Nattonal Park Bank, N. Y. City.
JEFFERSON CO.-A. C. Blackburn, Auditor. County seat is steubenville.


KENTON.-This eity is in Hardin County.



LANCASTER.- $\left\{\begin{array}{l}\text { O. W. PARIDO, Mayor. } \\ \mathrm{H} . \\ \text { T: MECHLING, Cler }\end{array}\right.$
This eity is in Falrield Conuty.



## 

6s, ATEA Works 85,000 ...Ang. 15, 1899
A-gK-ANM TT BON



| 6s, Jd\&D, | $6,270 \ldots$ June |
| :---: | :---: |
| 68, Mid, | $10,000 \ldots$ Mar, 1,1905 |

$\begin{array}{ll}\text { Bonded debt Mar. } 14,96 . & \$ 68,943 \\ \text { spec assess debt } & 37,790\end{array}$ City has no tloating debt. finking fund. ret debt Mar. 14, $1896 \quad 63,909$ Tax valuation, real...... $3,350,000$
Tax valuation, personai 850,000
Rot Total Faluation $1895 \ldots .4,200,000$ Arsessment about *s actual value Total tax (per $\$ 1,000$ )... $\$ 24 \cdot 00$ Population in 1890 was...... 7,555
Population in 1880 was....... 6,803 Popalation in 1996 (estim'd) 9,000

The city owns ita natural gas plant, from which is derived annually a revenne of $\$ 40,000$. The expense of running the plant is about 815,000 annanlly, which leaves a net income of about $\$ 25,000$ per annuxa.

## LAWRENCE CO.-W. D. Corn, Auditor.

## Countr Rent Troter



## Total debt Nov, 15, $1895 \$ 307,160$

 Sluking fund. 15, 1895.. 297,530 Tax debt vov. 15, 1895.. 297,530 Tax valuation, personal. $2,705,776$ Total valuation $1695 . . .2,7,672,956$ Assesament is \% actualTotal tax (per 81.000 ) Total tax (per \$1.000)... Population in 1890 was. Population in 1880 was .....39,556

INTEREST on $\$ 50,000$ of the turnpike bonds is pavable at the Park Bank, N. Y.; on all other bonds at the office of the County Treasurer.

LICKING CO.-County seat is Newark.
LOANS Brimge boxds- Then Duce. Total debt March 1896. \$142,000 $68, \ldots . .845000$ $6 s^{2}$...id' $\$ 84,000$ 1896-1899 Sinking fund. Yet debt March 1896 ...... 4,694 Tax valuation $1895 \ldots, 1896,085,306$ Assessment about 60 or actual val. Assessment about 60 or actual val. $6 \mathrm{~s}, \ldots$. , $\$ 13,000$.

1897 Population in 1890 was.....43,279

LIMA.- $\left\{\begin{array}{l}\text { JAMES V. SMILEY, Mayor. } \\ \text { C. E. LYNCH, Clerlz. }\end{array}\right.$
This city is the capital of Allen Connty.
LOANS - When Duce. Water debt (included) .... $\$ 338,000$ MACHINE SHOP BONDS- 100 Floating debt............... 35,000 p.virc Bovis....Apr. 1, 1900 Total debt Jan. $13,1896.493,000$ 6s, J\&J, $\$ 20,000$..July 1, '96 to '99 Tax valuation, personal. $1,664,419$ 58, M\&S, $\$ 40,000 \ldots$ Mar. 1,1906 ( $\$ 10,000$ dne $\mathrm{y}^{\prime} \mathrm{rly}$ ) to Mar. 1,1909 5 , M\&S, 8160,000 ....Mar. 1, 1910 Assessm't about 23 actual value. A pr. 1, 1916 Population in 1890 was..... 15.981 Bonded debt Jau. 13, '96. \$458,000 Population 1895 (est.) .......22,000 OPTIONAL-One hundred and fifty thousand dollars of the water works bonds due in 1910 are subjeet to call Mareh 1, 1900.
INTEREST on the water bonds is payable by Winslow, Lanier \& Co., N. Y.; on the machine shop bonds at First Nat. Bank of Lima; on the paving bonds by Kountze Bros., New York, or City Treasurer.

L○GAN.-Logan is in Focking County.
LQANS- When Due. |Tax valuation $1895 . \ldots . .81,008.321$ 5s, J\&D, $\$ 60,000$........1900-1,929 Real valuation 1894 .......2,500,000 ( 82,000 due yearly on June 1.) $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was......3,119 } \\ & \text { Popnlation in } 1890 \text { was..... } 6,666\end{aligned}\right.$ Water debt (ineluded) ..... $\$ 35,000$ Population 1895 (estimated). 3,500 INTEREST on the refunding bonds is payable at the Western German Bank, Cinciunati, Ohlo.

## LOGAN CO.-County seat is Bellefontaine.

LOANS. When Dise. Sinking fund............. $\$ 20.274$

 Total debt Sept. 1, 1895 $\$ 92,500$ Population in 1880 was......26,267

## LORAIN.-G. E. HALL, O нk.

Lorain is in the county of the same name.

LOANS- When Dre. $58, \mathrm{M} \& \mathrm{~N}, \$ 90,000 \ldots \ldots$ Nove 1,1914 RabF UsDING Bosid- $\quad$ Subject to call atter Kov. 1, 1909 | 68. F\&A, $830,000 \ldots . . . A u g . ~ 1, ~$ | 1903 | Total debt Mar, 8, 1896.. $\$ 235.000$ |
| ---: | :--- | :--- |
| $(\$ 3,000$ dne J'rly) to Aug. 1, 1912 | Water debt (iucluded)... 130,000 |  |



 6s, FdA, $\$ 22,500$..... Aug. 1, 1896 $(\$ 2,500$ due yearly) to Aug. 1, 1904 Total tax (per $\$ 1.000$ ).........27. 50 Population in 1890 was...... 4,863 Population in 1894 (est.) ...... 8,000 WATER BONDS
Ss, F\&A, $815,000 \ldots$ Aug. 1,1919
Bubject to eall after Aug. 1, 1894
LOUISVILLE.-Lowissille is in Stark Counts.
LOANS. When LW. Assessment about 4 actual value. WATEK WORKR Bonns-


INTEREST on the water bonds is payable at Am. Ex. Nat. Bank N. Y., or in Louisville.

LUCAS COUNTY.-Chas. H. Jones, Auditor. Connty seat is Toledo.

LOANSAraith 130sDs4285, var. 8 Bride. 5s, Yar., \$14,000... $4 l_{0} k, J d \cdot \mathrm{D}, 26,000$. BUILDISG BONDE5s. M\&N, \$15,000.....
CHIETHEN'S HOME-

4 Les, M\& \&S, $820,000 \ldots .$. . .1903

Chilines 's Home-
1941-1942

53, F\&A, 863,000.... .1896-1900
( $\$ 7,000$ due yearl $58, \ldots$.... 12,000 .............. 1907 15,000......................... 1908
( $\$ 5,000$ due yearly) to 1899
4105, .... 10,000.........1905-1906 48, MdA $, 8500,000=$
4s, Md8, $8500,000^{-}$. ......... 1944
DITCH BoNDs $\ldots$. 1896-1897
GENERAL BOXDS-.... 1896-1897 5s, M\&

* $\$ 220,000$ coupon; $\$ 280,000$ registere

M A DISON.-This township is in Richland County

| LOANS- When Due. | Tax valuation $1895 \ldots . .81,352.710$ |
| :--- | :--- |
| SoLDEKA' desailors' HaLL- | Total tax (per $\$ 1.000$ )......813•30 | 6s,.... $843,000 \ldots . .$. Sept. 1, 1909 Population in 1890 was..... 15,467 Total delt sept. 1, 1895 ...\$13,000 Population in 1880 was.....11,675

MADISON COUNTY.-County seat is London.

 68, ...... 829.730 EMT-
ROAD IMPROVEMENT-
1903
Ditels . . $\$ 15,600$
1898
Population in 1890 wus.....20,050
Ditch and road improvement bouds payable by special assessment.

MADISONVILLE．－$\left\{\begin{array}{l}\text { WILLIAM } \\ \text { BENNETT }\end{array}\right.$ GARTER，Mayor．
Madisonville is in Hamilton County．
LOANS－When Due．LOANS－When Bonds When Due． WATEK－WORKS Bonds－
 STREET IMPROV，BONDS－
6s，．．．．．．．$\$ 53,332$ ．．．．．．．
$68, \ldots ., \$ 7,500$
Annuall
1924 Bonded debt April 1， $95 . \$ 119,832$ Tax valuation $1895 \ldots \ldots . .998,790$
Total tax（per $\$ 1,000$ ）．．．．．$\$ 28 \cdot 84$
Poprlation Population in 1890 was．
1910
－
MAHONING CO．－County seat is Youngstown．

| LOANS－ <br> When Due． <br> BRIDGE Bonds－ | Int．payable at Youngstown， 0 ． Total debt Sept．1，＇95．．\＄126，500 |
| :---: | :---: |
| 5s，．．．．，\＄41，500．．．．．．Sept．1， 1898 | Tax valuation 1895．．． $25,296,960$ |
| $5 \mathrm{~s}, \ldots . .3$ 34，000．．．．．．Sept．1， 1900 | Assessm＇t about $1_{2}$ actual value． |
| County Bonds－ | Population in 1890 was．．．．．55，979 |
| $58, \ldots . .820,000 \ldots$. Sept．1，1896－7 | Population in 1880 wa |
| 5s， $5 \mathrm{l}, \ldots .2$ 26，000．．．．．Sept． 1,1900 |  |

M A NSFIELD．－$\left\{\begin{array}{l}\text { R．B．McCRORY，Mayor．} \\ \mathbf{F} . \\ \text { M．REMY，City Clerk．}\end{array}\right.$
This city is in Richland County．
LOANS－When Due． GENERAL IMProveis＇$T$ Bonds－
6s，Nov．，$\$ 21,000$ ．Nov． 1,96 to＇02 6s，Nov．，$\$ 21,000$ ．Nov． $1, ' 96$ to＇02 6s，Nov．．$\$ 8,000$ ．．．．．．．．．．Nov．5， 1896
STREET［MPROVEMENT BONDS－ $6 \mathrm{~s}, \ldots . ., \$ 82,400 \ldots . .1896$ to 1901 WATER－WORK8 BONDS
58, July，$\$ 45,000 \ldots$ July 1，＇96－1904
5 s, AdoO． $20,000 \ldots . .1896-1915$ 5s，Ad．O，20，000．．．．．．．1896－1915

Total debt Jan．1，1896．$\$ 176,400$ $\begin{array}{lr}\text { Water debt（included）．．} & 65,000 \\ \text { Tax valuation，real．} & 4,334,060\end{array}$ $\begin{array}{ll}\text { Tax valuation，real．．．．．} & 4,334,060 \\ \text { Tax valuation，personal } \\ 2,112,940\end{array}$ Total valuation $1895 \ldots 6,447,000$ Actual valuation $1893.12,637.580$ Total tax（per $\$ 1,000$ ）＇95．．\＄28：30 Population in 1894 was Population in 1880 was．
（\＄1，000 due yearly on Oct．23．）
Interest is payable at City Treas＇

MARIETTA．－\｛ $\begin{aligned} & \text { JEWETT PALMER，MUELLER，City Clerk．}\end{aligned}$
Marietta is in Washington County．
LOANS－When Due． CITY HALL IMPROVEMENT－
5s，F\＆A，\＄4，500．．．．．．．．．． $896-1904$
$(\$ 500$ due yearly on Ang 1．） These are owned by sinking fund． Village of Harmon－
6s，J\＆J，$\$ 7,500 \ldots . . . \$ 500$ semi－an． Electric－Light Bonds－ 5 s, A\＆O，$\$ 2,000$ ．．．．．．．．April， 1897
PAVING AND SEWERS－ 5s，F\＆A，$\$ 20,000 \ldots . . .$. Aug．， 1912
$5 \mathrm{~s}, \mathrm{~J} \& D, 20,000 \ldots . . . \mathrm{June}, 1913$ 5s，F\＆A， $12.000 . \ldots . . . .$. Auge， 1898 （ $\$ 1,000$ due yearly．）
REFUNDING BoNDS
Refunding Bonds－
6 s ，J\＆J，$\$ 3,000 \ldots \ldots . .1896-1897$ 412s，F\＆A，74，000．．．．．．．．Aug．， 1912 $4^{1} 2 \mathrm{~s}$, M．\＆S，$\$ 17,000$ ．．．．Mar．\＆Sept ${ }^{2}{ }_{2}$ ，Mas，$\$ 500$ due semi－annually．）

LOANS－

When Due 6s，semi－an，$\$ 20,645$ ． （Part due semi－annualiy．） Water Works Bonds－ | 58, J |
| :--- |
| $41_{2} s$, A $\& 0, \$ 10,000$ ．June， 90,000 ．Oct．，＇9 to ${ }^{\prime} 12$ |
| 19 | $41_{2 s, ~ M \& S, ~}^{40,000 \ldots . . . \text { Sept．，} 1921}$ Interest is payable in Marietta． Bonded debt Sept．1，＇95．\＄285．145 Floating debt

Sinking fund
Net debt Sept．．．．．．．．．．．．．．．303，303 18，796 Net debt sept．1，1895．．． 284,510 tax valuation，1895．．．．3，719，066 Assessment about $1_{2}$ actual value． Population in $\$ 8900$ ）． Population in 1890 was．． Population 1895 （est）．

MARION．－This city is in Marion County．
Total debt Sept．1．${ }^{\prime} 95$ ．．$\$ 266,243$ Total tax（per $\$ 1,000$ ）．．．．．．．$\$ 29 \cdot 40$

INTEREST on the street improvement bonds is payable at the City

## MARION COUNTY．－County seat is Marion．

LOANS－
6s，M\＆S，$\$ 7,000 .$.
5s，M\＆S，15，000．．．．．．Sept．1， 1899
COURT HOUSE \＆INFIRMARY－
6s，M\＆s，$\$ 4,000 \ldots .$. Sept． 1,1896
$6 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 4,800 \ldots .$. Sept． 1,1898
MASSILLON．－$\left\{\begin{array}{l}\text { TOBIAS SCHOTT，Mayor，} \\ \text { J．C．HARING，City Clerk．}\end{array}\right.$
This city is in Stark County．
LOANS－When Due． 6 ，var．，$\$ 13,500 \ldots \ldots . .$. Various REFUNDING BONDS－
6s，A\＆O，\＄77，500．．．．Apr．1， 1896 （\＄22，500 due semi－annually．）
STREETMPROVEMEAT BONDS－

Other Loans－ 6s，var．，\＄6，075．\＄2，800 due yearly． Bonded debt March＇96．．$\$ 108,000$ Total debt March 1896．．． 6,085 Tax valuation $1895 \ldots \ldots .3,971,908$ Total tax（per $\$ 1.000$ ）．．．．．．．$\$ 29 \cdot 20$ Population in 1890 was．．．．10，092
Population in 1896 （est．）．．．12，500

MEDINA CO．－C．E．Hoover，Auditor
County seat is Medina．

## LOANS

When Due．
FFIRMARY Bonds－
5，F\＆A，$\$ 10,000 \ldots . . .1896$ to 1900
5 s，F\＆A，$\$ 2,500 \ldots \ldots .$. Feb． 1,1901 $5 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, 12,500 . . . . . .$. ．．．1896－1900
（\＄2，500 due yearly on Aug．1．）
5 ．F\＆A，$\$ 2,500$ ．．．．May 19， 1901 Int．payable at Treasurer＇s officн
Total debt Jan．1，1896．．．\＄27，500
Sinking fund

## MEIGS COUTNY．－County seat is Pomeros

Bonded debt Sept．1，＇95．$\$ 36,000 \mid$ Rea valuation 1894．．．．15，000，000 Floating debt．．．．．．．．． $23,946 \left\lvert\, \begin{array}{ll}\text { Population in } 1890 \text { was．．．．．．29，813 }\end{array}\right.$ | Total debt Sept．1， 1896. | 59,946 | Population in 1880 was．．．．．．32，325 |
| :--- | ---: | :--- |
| Tax valuation $1895 \ldots \ldots .6,362,991$ | Population in 1895 （est．）$\ldots .38,000$ |  |

## MERCER COUNTY．－F．L．TouvELLE，Treas．

County seat is Celina．
LOANS－
When Due． $\mid$ DITCH BONDS－


| 68，J\＆J，$\$ 12,000 \ldots . . . . J u l y ~ 1, ~$ |
| :--- | :--- | :--- |
| BRIDGE BONDS |

6s，J\＆J，$\$ 39,000 \ldots . .$. July 1． 1900 6s，J\＆J，$\$ 10,000 \ldots . .$. July 1， 1906

LOANS－When Due 6s，JdJJ，\＄145，500．．．．July 1， 1902 Interest payable at Co．Treasury． Sinking fund．．．．．．．．．．．．．． 20,000 Net debt Nov． $15,1895 . .245,500$ Tax valuation，real．．．．．．5，918，210

## MIAMI COUNTY．－County seat is Troy．

| LOANS．When Due． | Tax valuation，real．．．．$\$ 14,822,470$ |
| :--- | :--- |
| COURT HOUSE，DITCH，ETC．－ | Tax valuat＇n，personal $6,658,850$ | 5 CoURT HOUSE，DITCH，ETC．-189 $5 s$ \＆ $68, \ldots ., \$ 39,500$ ．July 1,1899

$5 \mathrm{~s} \& 6 \mathrm{~s}, \ldots ., 17,400$ ．July 1,1898
6 s 6s， Interest payable at Treas．office．
Total debt Sept． $1,1895 . \$ 280,900$ $\begin{array}{lr}\text { Tax valuat＇} n \text { ，personal } & 6,658,250 \\ \text { Total valuation } 1895 . & 21,480,720\end{array}$ Assessment is $1_{2}$ actual value． State tax（per $\$ 1,000$ ）1894．．$\$ 2 \cdot 75$ County tax（per $\$ 1,000$ ）．．．．．．． $7 \cdot 20$ Total debt Sept．1，1895．\＄280，900 $\mid$ Population in 1890 was．．．．．39，754
MIDDLETOWN．－F．S．Tanzey，Mayor．
Middletown is in Butler County．


MONTGOMERY CO．－H．W．LEWIS，Auditor．

## County seat is Dayton

LOANS－When Due．Total debt Feb．1，1896．$\$ 176,900$ $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}$ BONDS－$\quad$ Sinking fund．．．．．．．．．．．．．． 25,000 6s，Mas，$\$ 20,000$ ．Sept．1，＇97－1900 Net debt Feb．1，1896．．151，900 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 12.000$ June 1，＇96 to＇98 Tax valuation，real．．．．．43，000，000 $\begin{array}{ll}\text { 5s，M\＆S，} & 52,000 . \text { Sept．1，＇96 to＇01 } \\ 5 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, & 15,000 . J u n e ~ 1, ' 96 ~ t o ' 98 ~\end{array}$ 5 s，A\＆O，15，000．June 1，＇96 to＇98
BuILDing Bonds－
5s，M\＆S，$\$ 24,000$ ．Sept．1，＇96 to＇99 $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 50,000$ ．Sept． $1, ' 96$ to＇00 DITCH BONDS－
DITCH BONDS－
6s，M\＆S，$\$ 900 \ldots . .$. Sept． 1,1896
$5 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, 3,000 \ldots$ May $1, ' 96$ to＇98

## MORGAN CO．－L．F．Parsons，Auditor．

County seat is McConnellsville．
LOANS－When Due
BRIDGE BONDS－
$5 \mathrm{~s} \& 6 \mathrm{~s}$, F\＆A，$\$ 37.000 . .1896 \cdot 1905$ To（Part due semi－annualy．） Total debt Mar 1，1896 \＄37．000 Tax valuation，real 1896.
INTEREST is payable at County
Tax valuation，personal．$\$ 2,540,371$ Total valuation 1895．．．．．6．869，287 Assessment about 23 actual value． State tax（per $\$ 1,000$ ）．．． County tax（per $\$ 1,000$ ）．．．．． 8.45

MT．VERNON．－$\left\{\begin{array}{l}\text { C．T．COLVILLE，Mayor } \\ \text { P．B．CHASE，City Clerk．}\end{array}\right.$
This city is in Knox County．

## LOANS－

$\qquad$ When Due．
6s，J\＆J，$\$ 7.000$ ．．．．．．．． 1896 to 1902 （\＄1，000 due yearly．）
6s，July，$\$ 4,000$ $\qquad$ June 1， 1896
（\＄1，000 due yearly）to June 1， 1899
6s，Pay ng bonds－
6s，sept．，$\$ 31,000 \ldots . .1896$ to 1902
SEWER BONDS－$\$ 4,500$ due yearly．）
6s，Oct．，$\$ 10,000$
e yearly．）
MUSKINGUM CO．－G．E．Zimmer Auditor．

## Countyyseat is Zanesville．

LOANS．When Due．Floating debt．．．．．．．．．．．$\$ 30,000$

 | §s，$\$ 488,000 \ldots . . . . .1917$ | Tax valuation $1895 \ldots . .23,353,921$ |
| :--- | :--- | :--- |
| Bonded debt Dec． $1,1895 . \$ 488,000$ | Population in 1890 was $. . .51,210$ |

NELSONVILLE－Nelsonville is in Athens Countr．

| LOANS－When Due． | $\begin{array}{l}\text { Taxvaluation } 1895 \ldots . . . \$ 875,265 \\ \text { Seal valuation } 1894 \ldots . .4,000.000\end{array}$ |
| :--- | :--- |
| SCHOOL BONDS－ |  | 6s，．．．．．．$\$ 51,000 \ldots .$. July 1,1911 Total tax（per $\$ 1.000$ ）．．．． $40 \cdot 00$ $6 \mathrm{~s}, \ldots, \ldots 60,000$ ．．．．July 1,1924 Population in 1890 was．．．．．．．．． 3,095



NEW ARK．－$\left\{\begin{array}{l}\text { WALDO TAYLOR，Mayor．} \\ \text { C．S．BRADY，City Clerk．}\end{array}\right.$
County seat of Licking County．

| LOANS－ <br> NAME AND PURPOSE． | －Interest．－ <br> P．Ot．Payable． | When Due． | utstand＇g |
| :---: | :---: | :---: | :---: |
| Encampment bonds． | 6 April | Apr．27，＇95－1902 | \＄10，000 |
| Refunding（sewer）bond | 6 Dec． | Dec．8，1895－6 | 8，000 |
| do do | 6 April | Apr．1， 1898 | 8，000 |
| do do | June | June 16， 1900 | 20，000 |
| do do | Aug． | Aug．1， 1901 | 25，000 |
| Sewer bonds | Oct． | Oct．1，＇95－1900 | 17，000 |
| do | Sept． | Sept．1，＇95－1904 | 13，000 |
| do | July | July 1， 1905 | 29，000 |
| Street Imp．Bonds |  |  |  |
| Church Street paving． | July | July 15，＇95－1902 | 54，00 |
| East Main Street imp． | 5 April | Apr．1，＇95－1902 | 33，000 |
| North 3d Street paving | July | July 1，＇95－1902 | 15，000 |
| West Main Street paving | July | July 1，＇95－1902 | 21，000 |

PAR VALUE OF BONDS．－The City Prison bonds and $\$ 18,000$ of the refunding bonds are for $\$ 500$ each ；all other bonds are for $\$ 1,000$ each．
INTEREST on all bonds is payable at the City Treasury，Newark， 0 TOTAL DEBT，ETC．－The sity＇s bonded debt on Mch．16，1896，was $\$ 284,500$ ；floating debt，$\$ 17,409$ ；total debt，$\$ 301,909$ ；sinking fund， $\$ 3,744$ ；net debt，$\$ 298,165$ ．The total bonded debt on March 16 ， 1891，was $\$ 269,245$ ；sinking fund $\$ 11,500$ ；net debt，$\$ 257,745$ ；float－ ing debt，$\$ 19,300$ ．
ASSESSED VALUATION in 1895 was $\$ 6,031,498$ ；real valuation， $1894, \$ 10,000,000$ ；total tax（per $\$ 1,000$ ）1895，$\$ 30 \cdot 00$ ．In 1893 the assessed valuation was $\$ 5,950,870$ ；in 1885 it was $\$ 5,182,818$ ．
POPULATION．－The population in 1890 was 14，270；in 1880 it was
9,600 ；in 1870 it was 6,698 ．

NEW PHILADELPHIA.- $\left\{\begin{array}{l}\text { E.S.SUUERS. Mayor } \\ \text { I,A,CORRELL, Clerk }\end{array}\right.$

This eity is in Tuscarawas County LOANS - When Due. 6s, Jan. 1, $\$ 6,000 \ldots . . .18961907$ GENERAL IMPROVEMENT| 6s, Jan. 1, |
| :--- |
| 69, May. |
| 15,000 ........ 1896-1903 | 6s, Nur $1,27,000 \ldots . .$. . 1896-1904 6s, Apr. $1, \$ 38,000 \ldots . .1896-1913$

NILES.-This city is in Trumbull County.
Total debt Sept., $1895 \ldots .884,500 \mid$ Population in 1890 was......4,289 Tax valuation 1893....... 1,000,000 $\quad$ Population 1894 (loeal est.)..6,000 Real valuation........... 3,000,000

## NORTH BALTIMORE.- <br> This village is in Wood County. <br> LOANS- When Due. STR'T IMP., SEWER \& REFUSD'G6s,....... 889,500 .... Sept. 1, 1909 Total debt sept. 1, 1895...889,500 Sinkfing rund................. 6,128 Net debt Sept. 1, 1895

$\$ 1,180$
Floatinz debt
Total debt Jan. 1, 1896. Tax valuation, real. Tax valuation, person Total valuation 1895 ... 604,420 Assessment $1_{3}$ to 12 actur $1 \times 180$ Total tax (per $\$ 1000$ actual value. Population in 1890 was.... $\$ 48 \cdot 00$ Population in 1880 was........3,070 Population in 1880 was..........070
Population 1895 (estimated).5,673

PLAIN CITY.-Plain City is in Madisou County.

PLEASANT.-C. H. BUSCHE, Treasurer.
This township is in Putnam Countr.
LOANS- $\begin{gathered}\text { LOAD } \\ \text { ROAPR Then }\end{gathered}$


POMEROY.- $\left\{\begin{array}{l}\text { A. H. SUBOHM, Mayor, } \\ A B E \text { A. MASSAR, Clerk }\end{array}\right.$
Pomeroy is in Meigs County.
LOANS- Bonds- When Due. ${ }^{68}$ 6s, Mcks, $\$ 6,000$......Sept. 1,1915

 $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, ~ 7,000 \ldots .$. Sept. 1,1897 Tax valuation $1895 \ldots . .7,114,462$ 65, M\&s, 24,000 ........Sept. 1,1903 Total tax (per $\$ 1,000$ ) ....... $\$ 31.75$ 6s, M\&s, $8.000 \ldots .$. Sept. 1,1904 Population in 1890 was........ $\frac{4}{5}, 726$ | $6 s, \mathrm{Mds}, 8,000 \ldots . .$. Sept. 1, 1908 | Population in 1880 was.......5.560 |
| :--- | :--- |
| 6s, Mds, $93,000 \ldots .$. Sept. 1, 1914 | Population in 1895 (est.)....5.500 | INTEREST on the 5 per cent bonds and on the 6 per cent bonds due in 1896, 1897 and 1898, is payable at Pomeroy; on all others at the Third National Bank, New York.

PORT CLINTON.- $\left\{\begin{array}{l}\text { S. H. MIZENER, Mayor. } \\ \mathrm{J}, \mathrm{H}, \mathrm{FAUS}, \text { City Clerk. }\end{array}\right.$
Port Clinton is in Ottawa County.
LOANS- When Due. PAVING AND SETVER BOND
$5,6 \& 7 \mathrm{~F}, \ldots . . \$ 19.829 .1$ to 20 yr . Water-Works Bonbs-
58, M\&S, $\$ 7,000 \ldots \ldots . .1905-1911$ (\$000 due sem aun. on M. (kS 15.) 5s, MaS, $\$ 28,000 \ldots$..... 1912-1925 \$1,000 due semi-ann. on Md\& 15.

OBERLIN. $-\left\{\begin{array}{l}\text { A. G. COMINGS, Mayor. } \\ \text { A. M. LOVELAND, City Clerk. }\end{array}\right.$
This village is in Lorain County.
LOANS- When Due. 6 s , ann., $\$ 17,500$........ 1896-1899 (Part due yearly on July 1.) Pavisa bosins, $1895-$
6s, semgeviok of DRAIFAGE, 1892 4745, semi-an., 812,000 .J'ne 13 ,'12 subject to eall June $13,1897$.

( $\$ 1,000$ due yearly on Jume 1.)


OTTAWA.-B. A. Unverferth, Clerk.
This township is in Putnam County.
LOANS- When Duc. |Total deht (last returns) \$89,000 64,...., $\$ 69,000$...........1896-1910 Population in 1890 was........3,381

## PAULDING CO-W. H. Cullen, Auditor.

 County seat is Paulding LOANS.When Due. BRIDGE BoNDS-
. Fel Coter Hoisk Bosps 5s, Feb, F32,000..
DITCH Bosps 58, Fel. $, \$ 28,000$ 1904 Ex. Febs, 830,000 Poolit
Reruspive-
54, Feb... $\$ 6,000$.
Feb. 1, 1898

Bond Tirprovements64, Feb, 816,500 ,....Feb, 1,1899 Tax valuation, real...... 3,583,220 Tax valnation, personai, $1,316,356$ Total valuation $1895 \ldots .4,899,576$ Assesament about $y$ actual value State tax (per $\$ 1,000$ )...
County tax (per 21,000) ..... $\$ 16.00$ Comnty ux iper 1890 was....25,932
Population in 1880 was.... 13,485
Population is 1880

PORTSMOUTH. $\left\{\begin{array}{l}\text { HENRY HALL, Mayor. } \\ \text { H. F. THOMPSON, Clerk, }\end{array}\right.$
Portsmouth is the capital of Scioto County.
LOANS- When Due. 4s, MdN, \$50,000. ..... May 1, 1901
 (st,000 due yearly) to Ang 1, 1907. RAILROAD EBPROVEME.K$7 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, 820,000 \ldots .$. May 1, 1898 58, F\&A, 815,000

Aug. 1, 1897 …....... 35,000 ......July 1,1923 STREET TMPROVEMENT BOSDS68, , 87,000 due yearly) to May 1,1901 . $54, \ldots . .821,700 \ldots .$. Sept, 1,1896 \$3,100 due yearly) to sept. 1, 1902 WATER WORK8- $\quad$. . . . $885,000 . \ldots$ May 1, 1906

## PUTNAM COUNTY.-J. C. Jones, Auditor.

 County seat is Ottawa.LOANS- When Due. Total debt Bept. 1, '95.. \$129,785 6s, J\&D, $89,000 \ldots . . . J u n e ~ 1,1898$ DITCH PMPROVEMENT
 5s, ........ $20,377 \ldots \ldots . . .1896-18961911$
FUNDiNg Bosvs FUNDINO BosDs68, AdzO, $86,000 \ldots . .$. Apr. $_{1} 1897$ 5s, M\&N, 10,090.......May 1., 1404 Cash on hand............ 3,000 Net debt sept, $1,1895 .{ }^{126,785}$
Tax valuation, real..... $7.179,979$ Tax valuation, personal $2,534,264$ Total valuation, $1895 . .9,714,243$ Assessment is 25 actual value. Total tax (per \$1,000) ....... $\$ 10 \cdot 15$ Population 1890 was ..........30, 188 Population 1880 was.........28,713

Countr seat is Circlevile
LOANS- When Due.
$68, \mathrm{M} 88,831,630$, Sept. 1, 1900 $6 \mathrm{~s}, \mathrm{M} 4 \mathrm{kS}, \$ 7,400$....Mch. 1,1899 64. M\&S, 3,950 ...... Sept. 1,1899 6s, Miks, 8161,370 . Sept. 1, 1907 6s, M B $4,828,620$.....Sept. 1, 1007

PIKE COUNTY.-County seat is Waverly.

| LOANS |
| ---: | :--- | :--- |, \(\begin{aligned} \& When Due <br>

\& Lax valuation, real..... \$ 2,673,790 <br>
\& Tax valuation, personal <br>

\& 1,512,870\end{aligned}\) | Total debt sept. $1,1895$. | $1896-1903$ | Tax valuation, personal $1,512,70$ |
| :---: | :--- | :--- |
| Total valuation $1895 \ldots .1,186,660$ |  |  |

 OPTIONAL-Several of the turnplice bonds are subject to call before maturity.
INTEREST on the bonds due 1902 is payable at the County Treasurer's office.
PIQUA.-J. W. Keyt, Mayor.


PREE BosDs-
63, M\&8, $\$ 23,690 \ldots . . .8 e p t .1,1900$ Total debt Mch. 1, 1896 $\$ 256,660$ Tax valuation, real..... 12,000,000 Tax valustion, personal, 5,000,000 Total valuation, 1895 . 17.000,000 Asseasment about 3 actual valne.
Population in 1890 was .....26,959 Population in 1880 was.......27,415 Population in 1880 was.....27,415

5s, J\&J, $\$ 65,000 \ldots .$. July 1, 1905 58, wiws, $50,000 \ldots . .8 \mathrm{Pept} 1,1909$ Interest payable in New York. Total debt bept. 1, 1895.. 8598,500 Bohool bonds (addition'1) 103,000
Tax Falmation 1895 Tax valuation 1895 ...... $4,366,200$ Total tax (per \$1,000) ....... $829 \cdot 90$ Population in 1890 was.......9,090 Population in 1895 (eati.)...12,000


## RAVENNA.-\{A, B, COLE, Mayor.

Ravenna is situated in Portage County.

| LOANS- When Dree. | Water debt (included) ... 884,000 |
| :--- | :--- |
| PARK IMMROVEMENT BosDs- | City has no floatiag debt | 6s, J\&D, 8100,000 Bonds-1901 City has no floating debt. $68, J \& D, 8100,000$.............. 1901 Binking fund.............. $\$ 4,000$ WATER WORES EXTENS. Bosds- Tax valuation, real........ 1,000,000 $6 s_{1}$ J\&D, $89,000 \ldots . . . \$ 2,000$ yearly Tax valuation, per8onal. 900,000 WATER WORKs Construex. B' Ds- Total valuation $1895 \ldots .1,900,000$ 5s, Mas, $871,000 \ldots$ Mar. 15,1897 Assessment is $2_{3}$ actual value.


INTEREST on the park improvement and water-works construction bonds is payable at the Chemical Nationnl Bank, New York; on the water-works extension bonds at the First National Bank of Rarenna.

RIDGE TOWNSHIP.-J.A.Tommison, Clerk. This township is in Van Wert County.

LOANS- When Due. |Tax valuation 1895 abt. $\$ 725,000$ 5s, Ade0, 8100,000......1903-1918 Total tax (per $\$ 1,000$ ) ...... $\$ 38.00$ | Total debt Jan. 1, 1896.. $\$ 100,000$ | $\left.\begin{array}{l}\text { Population in } 1890 \text { was...... } 1,627 \\ \text { Population in } 1880 \text { was......1,587 }\end{array}\right]$ |
| :---: | :---: |

RILEY.-This township is in Putnam County.
LOANS- When Due. Tax valuation $1895 \ldots . . . \$ 668,541$ 88 \& $5108, \$ 34,000 \ldots 1896-1905$ Total tax (per 81,000 ) .......825.00 Total debt Sept. 1, 1895... $\$ 34,000$ Population in 1880 was........1,484

RIVERSIDE.-GEORGE GAFFEy, Olerk.
Village of Riverside has recently been annexed to Cincinnati.

 ( $\$ 3,000$ due Yearly on Jan. 1.) ( 82,000 due Yearly on Aug. 15.) 68.... $\$ 1.000$ ( $1899{ }^{58,000}$ due yearly o.....1920-1924 GA, STREET AND SEWER BONDS, 1899 $58, \ldots . . ., 820,000 \ldots .$. Dec. 1,1912
$5 \mathrm{~s}, \ldots . . .10,000 \ldots . .1900-1904$
( $\$ 2,000$ due yeariy on Apr. 3.)
(\$2,000 due yearly on Oot. 15.)
SuHoot BoNDs, $1894-5-$
59 ( $\$ 1,200$ due yearly ....1895-1904

| LOANS- <br> When Due. SCHOOL BONDS, 1894-5-(Con.)- | LOANS- <br> When Due. <br> Town Hall Bonds- |  |
| :---: | :---: | :---: |
| 58, ....... \$13,000.......1905-1914 | 6s, ..... $\$ 500 \ldots . . . . . . J u l y, ~ 1895$ |  |
| (\$1,300 due yearly on June 1.) | Total debt May $1,1 \times 95 . .8125,100$ |  |
| 58 , istoo due vear y on Nov. 1, | Net debt May 1, 1895.... 104,833 |  |
| $5 \mathrm{~s}, \ldots \ldots . .88,000 . . . . .1905-1914$ | Tax valuation 1894.....1,200, 00 |  |
| ( $\$ 800$ due yearly on Nov. 1.) | Total tax (per $\$ 1,009) \ldots .24 .80$ Population in 1890 was....2,169 |  |
| 58, (\$300̈'due yearly on Mar. 1.) | Population in 1830 was......1,268 |  |

ROSS COUNTY.-County seat is Chillicothe. LOANS-



SALEM. - \{FRANK MERCER, Mayor.
This city is in Columbiana County.
LOANS- When Due. 6s, May, \$10,500......May 16, 1896 RALLROAD AT

When Due.
6s. M.se.................. $\$ 125,000$
Subject to cail after sept. 1, 1896 . Subject to cail afte
6s, $6 \mathrm{~s}, \ldots . . \$ 3.000$... $\qquad$ .... 1898 STREET BONDS- . 1898-9 6s. Aug., \$16.000....Aug. 14, 1896 (\$ $\$ .000$ due $y^{\text {rly. }}$ ) to Aus. 14,1899
6s, Nov., $\$ 1,400$........ Part yearly NTEREST Population 1893 (estimateu). 7,200 York City; on others at Salem, Ohto

SANDUSKY.-\{ $\begin{aligned} & \text { PHILIP BUERKLE. Mayor. } \\ & \text { A. W. MILLER. Clerk. }\end{aligned}$
Sandusky is situated in Erie County on Sandusky Bay.
LOANS- When Due. LOANS- When Due. Be, MitN $\$ 4,000$.
( $\$ 2,000$ due yearly) to Nov. 1, 1896 5s. M.\&N. $\$ 2,500$.....Nov. 1, 1897 DOCK MPROVEM'T BuNDS-
5s, F\&A, $\$ 30,000$....Aug. 1, 1897 ( $\$ 2,2000$ due yearly) to Aus. 1, 1911 ( $\$ 3,000$ due yearlj) to Aug. 1, 1,1912 Market house bonds-
5s, MitN, $\$ 4,000 \ldots$ May 10,1896 ( $\$ 2.000$ due $\mathrm{y}^{\prime}$ rly) to May 10,1897 5s, J\&J, \$4,000.Jan. 23, 1897-98 RENEWAL ST. IMPROVEMENT5 s . AdO, $\$ 2.000 \ldots$ Oct. 2,1896
 5 s , J\&J, $\$ 1,200$. Jan. $15,{ }^{\prime} 96$ to 199 5s, M\&N, 5,000..... May 1, 1896 ( $\$ 2,500$ due $y^{\prime}$ rly) to May 1, 1897 ( $\$ 5,0,30$ dut $\$ 65.000 \ldots . .5 \mathrm{July} 15,1896$ INTEREST on the water bonds and on the dook improvement bonds is payable in New York City ; on the $\$ 30,000$ of sewer bonds, due from 1895 to 1904, in Buston, Mass.; on all other bonds by the City Treasurer.
TOTAL DEBT, SINKING FUNDS, ETC.-The city's total debt on October 10, 1895, was $\$ 581,500$ : water debt included, $\$ 219,000$. The subjoined statement shcwa Sandusky's total municipal debt, the sinking fund held by the city against the same, and the water debt, on the 1st of January, 1894, 1893, 1892 and 1891.

Total bonded debt $\begin{array}{rrrr}1894 . & 1893 . & 1892, \\ \$ 469,000 & \$ 491,800 & \$ 398,00\end{array}$
1891.
$\$ 389,000$

Siuking funds.

$\begin{array}{rrrr}169,000 & \$ 491,800 & \$ 398,000 & \$ 389,000 \\ \cdots \cdots \cdots & 100,000 & 6,443 & \cdots \cdots\end{array}$ Net delit. $\overline{\$ 469,000} \overline{\$ 391,800} \overline{\$ 391,557} \overline{\$ 389,000}$ Of the funded indebtedness $\$ 121,000$ is payable by special assess ment.
ASSESSED VALUATION.-The city's assessed valuation (about 40 per cent of the cash value) and tax rate have been as follows.

| Years- | Real Est. | Personal. | Total. | Tax rate |
| :---: | :---: | :---: | :---: | :---: |
| 94 |  |  | 6,903,070 | \$31.50 |
| 1893 | \$4,603,060 | \$2,420,000 | $7,023,0680$ | 38.00 |
| 1892 | 4,509,580 | 2,403,890 | 6,912,470 | $26 \cdot 60$ |
| 1891 | 4,508,080 | 2,491,920 | 7,000.000 | $28 \cdot 40$ |
| 1890 | 3,926,000 | 2,464,000 | 6,391,000 | $27 \cdot 60$ |
| 1889 |  |  | 6,307.114 | 28.00 |
| 1887 |  |  | 5,866,940 | $30 \cdot 00$ |
|  |  |  | 5,293,46 | $33 \cdot 60$ |

The tax rate for 1893 includes State tax, $\$ 2 \cdot 65$; county tax, $\$ 6 \cdot 40$ city tax proper, $\$ 12 \cdot 00$; average school tax, $\$ 6 \cdot 95$; total, $\$ 28 \cdot 00$.
POPULATION.-In 1890 population was 18,471 ; in 1880 it was 15,838; in 1870 it was 13,000 . The estimated population in 1895 was 20,000.

SCIOTO COUNTY.-Jos. T. Tracy, Auditor. County seat is Portsmouth,
LOANS- $\begin{gathered}\text { When Due. } \\ \text { Lotal debt Mch. } 14,1896 \\ \text { LURNPIKE Bonds-(redemption) }\end{gathered} \mathbf{\$ 7 9 , 9 0 0}$


 | Bnating debt..............26,900 | Population 1896 (est.)......40.000 |
| ---: | :--- | :--- |
| Population in 1890 was....35,377 |  |

SENECA CO.-W. H. Schlosser, County Aud'r. County seat is Tiftin.
LOANS-
BRIDGE BONDS6s, semi-anl., \$51,000 . 1896-1902 6s, semi-qnn., \$6,000.. 1896-1897 68, semi-ann., $\$ 9,900 \ldots$. . 1896-1898 nterest payaile at county treas' $y$. Bonded debt Mch. 1,'96 .... $\$ 66,900$ Floating debt

## SIDNEY.-This city is in Shelby County

Improvement $6 \mathrm{~s}, \$ 100$ When Due. Total debt Sept. 1, 1895. $\$ 192,500$ Water 6 s , $\quad$, $100,000 \ldots 1920$ Tax valuation 1895......2,192,300-

SPRINGFIELD.- \{JAMES JOHNSON, Jr., Mayor.
Springfield is in Clark County.
LOANS- When Due.
5s. M\&E, \$30,000_... 1898 to 1902 STMP. STREETS, GRADING, ETC (Payable by special asseasmuent.) Market House \& City B' lo'g${ }^{12} 2 \mathrm{~L}, \mathrm{M} \& \mathrm{~S}, \$ 225,000 . . \mathrm{Sept}$. 1,1907 ( $\$ 15,000$ yearly) to sept. 1,1921 SANTTARY IMpROVEMENTS6s, M\&S, $\$ 4,000 \ldots \ldots .1896$ to 1899
$5 \mathrm{~s}, \mathrm{MdS}, 4,000 \ldots . .1896$ to 1899 SEWER BONDS-
6. M\&S, $\$ 33,000$
1897 to 1900 STREET IMP'MT (City's share)-

5s, M\&S, $\$ 200,000$
1896-1905 $5 \mathrm{~s}, \mathrm{Md} \mathrm{\& S}, \$ 202,000 \ldots \ldots .1906$ to ${ }^{(\$ 10,17}$ (Part M\&'s of each year) 17 Total debt Sept. 1,'95. $\$ 891,989{ }^{-}$ Total water debt (inol'd) 412,000 sinking fund............. 12,216 Net debt sept. 1, 1895... 879,773 Tax valuation 1895,....i7,224,396: Assessment about $1_{2}$ actual value.
Total tax (per $\$ 1,000) \ldots \ldots . . \$ 21 \cdot 10$ Population in 1895 (est.)....37.000 Population in 1890 was....31,895. Population in 1880 was..... 20,730 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 45,000 \ldots . .1896$ to 1903

## SPRINGFIELD SCHOOL DISTRICT,

OLIVER H. MILLER, Clerk of Board of Education.
LOANS-
BUTIDGES AND SITES-
butidivge and sites-

$$
\begin{aligned}
& \text { 6s, } \\
& 6 s, \\
& 6 \%, \\
& 6 \%
\end{aligned}
$$

Pod
प्रिक

| 64, | F.EA, | 8,000. Auw. 15, 1897 |
| :---: | :---: | :---: |
|  |  | 10 |
| 6 s. | F. | 10,000.Aug. 15, 18 |
|  |  | 7,000.apr. 22, |
|  |  |  |




#### Abstract

A, A\&O, \$L0.000.Apr. 9,1900 5s, A\&O, 10.000 Apr. 9. 1901 Interest payable at New York. Interest payable at New York. Bonded dbt.Sep. 17,'95. $\$ 85,650$ $\begin{array}{ll}\text { Bonded dbt. Sep. 17,'95. } & \$ 85,650 \\ \text { Floating debt ahout.... } & 20,000\end{array}$ $\begin{array}{lr}\text { Floating debt about. ... } & 20,000 \\ \text { Tot. dbt. Sep. } 15.95, \mathrm{abt} & \mathbf{1 0 5}, 650\end{array}$ Tax valuation $1895 . . .17,534,929$ Assessment about 3-5 actutl value. Cuhow tax (per $\$ 1,000$ ) ' $94 . . \$ 5 \cdot 10$ Pupulation 1895 (est.).......35,000


## STARK COUNTY.-Jos. Mandon, Treasurer.

 Comity seat is canton.
## LOANS- <br> 6s, ..... $31,000 \ldots . .1895$ to 1897 COURT-HOUSE BONDS- <br> s, ..... \$125,000.....1896 to 1913 Infirmary and Fair Groundos 5s,...... $28,000 \ldots \ldots 1897$ to 1903 REFUNDING BONDS- 1897 to 1903 WORKHOUSE BONDS- 5s, F\&A, $\$ 15,000 \ldots$ Aug. 1, 1899 5 s, F\&A, 15,000...Aug. 1,1900 5 F. F\&A, 20,000...Aug. 1,1901 Interest is payable at Canton. Total debt Sept. 1,1895 \$297,500 Tax valuation $1895 . . .39,862,440$ Assessment is 12 actual value. Population in 1890 was....84,170 Population in 1880 was.....64,031

STEUBENVILLE.-This city is in Jefferson County.

## LOANS- $\quad$ When Due. $\mid$ Net debt Sept. $1,1895 \ldots$... $\$ 130,463$

 Building $5 \mathrm{~s}, \$ 25,000 \ldots . . . .1896 \mid$ Tax valuation $1895 \ldots . .5,383,230$ Water 4s, $100,000, \ldots, \ldots, 1924 \left\lvert\, \begin{aligned} & \text { Real valuation (abt.)' } 94.15,000,000\end{aligned}\right.$ Bonded debt Sept. $1,95 . \$ 136,500$Floating debt............ 10,500 Total deht................... 147,000 population in 1880 was.... 12,093 sinking fund.................. 16,537 Population in 1895 (est.)....15,000

## TIFFIN.-This city is in Seneca County

LOANS- When Due. REFUNDING BONDS-
6S. 6 S, .... $\$ 126,000 \ldots . .1895$ to 1898 STREET A VD SU •DRY IMP.BONDS- 6 S. ..... $\$ 74,130 \ldots \ldots .1895$ to 1912 $6 s, \ldots ., \$ 20,000 \ldots .1895$ to 1902 Total debt Sept. 1, 1895 . $\$ 775,296$ NA,... 309,550..... 1895 to 1912 NATORAL, GAS-
6s,.... \$110,000.... 1895 to 1905 Snking lund. Net debt Sept. 1, $1895 . . .686,404$ Tax valuation $1895 \ldots . . .3,991,460$ Total tax (per $\$ 1,000$ ) ....... $\$ 37 \cdot 80$ $6 \mathrm{~s}, \ldots, 1895$ to 1908 Population The street improvement bonds (marked thus *) and sewer bonds are payable $b$ o special assessment.
TOLEDO.- $\left\{\begin{array}{l}\text { GUY G. MAJOR, Mayor. } \\ \text { JAMES H. }\end{array}\right.$ Toledo is situated in Lucas County

| LOANS - <br> When Due <br> Bridge Bonds- | $\qquad$ LOANS When Due. Market, Dredging and Patrol |
| :---: | :---: |
| s, J\&J, \$19,000.Jan. 2, 1911 | 5s, M\&s, \$7,000. Mar. 1, 1906 |
| Subject to call after Jan. 2, 1901 | $4 L_{2}$, M\&N, 10,000. Mav 15,1911 |
| $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 250,000 . O \mathrm{ct} 1,$. | $41_{2}{ }^{2}, J \& J, \quad 8,000$ July 15,1912 |
| Subject to call at anv time. | TUR |
| $41_{2}$ s, M\&N, \$21,000. May 1, 1908 | 2s. A\&O, \$100,000. Oct. 1, 1899 |
| $4 L_{2} \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 10,000 . J$ une 30,1908 | Natural Gas |
| $4 L_{2 s,}$ M\&S, \$15,000.Sep. 10,1911 | 419 s , AdO, 100,000. Oct. 1, 1904 |
| $41_{2 s}$ s, AdvO, 32,000.Oct. 1, 1913 | $41_{2} \mathrm{~s}, \mathrm{Ad} 0, \$ 150,000$. Oct. 1, 1909 |
| $4^{1} 4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 23,000$. Dec. 1, 1914 | $41_{2 s}$ s, A\&O, 150,000. Oct. 1, 1914 |
| $4 \mathrm{~s}, \quad \mathrm{~F} \& A, 200,000$. Feb. 1, 1925 | $4^{1}$ ²s, J\&J, 100,000.July 1, 1917 |
| $41_{2}$ s, JvJ, $\$ 30,000 . J u l y ~ 1,1912$ | $\begin{aligned} & 41_{2 \mathrm{~s},}^{\mathrm{M} \& \mathrm{~N},} \begin{array}{r} 75,000 . \text { May } 10,1919 \\ 41_{2 \mathrm{~s}}, \end{array} \mathrm{AdE}, 175,000 \text {.Oct. } 1,1919 \end{aligned}$ |
| $41_{2 s}, ~ M \& S, ~ 30,000 . S e p t .1,1912$ | Natural Gas Judgments |
| General Fund Bonds | $41_{28}$, A\&O, $\$ 300,000$. Oct. 2,1903 |
| $6 \mathrm{~s}, \quad \mathrm{~A} \& \mathrm{O}, \quad \$ 30,000$. Oct. 1, 1899 | Park Bonds |
| 5s, M\&N, 90,000.Nov. 1, 1896 | 4s, J\&J, \$200,000. July 1, 1922 |
| $41_{2} \mathrm{~S}, \mathrm{M} \& \mathrm{~N}, 60,000$ May 26,1896 | 4s, J\&J, 400,000.July 1, 1942 |
| General Fund Deficienc | Sanitary Bond |
| 412s, A\&O, \$40,000.Oct. 10,1903 | $41_{2 s}, ~ A \& O, ~ \$ 10,000 . A p r .8,1900$ |
| neral Fund Refund | $4{ }^{12 s}$, M\&s, $10,000$. Sept. 1,1901 |
| 5s, A\&O, \$92,000.Oct. 1, 1901 | Street Intersection |
| 5s, A\&O, 100,000.Apr. 1, 1905 | 5s, M\&N,\$100,000. May 1, 1911 |
| 5s. A O, 110,000.Sept.1, 1913 | 5s, M\&N, 91,850. Nov. 2, 1911 |
| Subject to call at any time. | 5s, J\&J, 93,000.Jan.20, 1912 |
| $41_{2}$ S, J\&D, \$30,000. Dec. 1, 1899 | 5s, M\&N, 75,000.Nov. 1, 1913 |
| $41_{2 S}, \mathrm{~J} \& \mathrm{D}_{4} 100,000$. Dec. 1, 1900 | $41_{2 s}$, M\&S, 30,422 . Sept. 4, 1910 |
| $41_{2 s}$, M\&N, 70,000. May 1, 1908 | $4{ }^{1} 2 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \quad 25,000$. Sept. 1, 1912 |
| $41_{2}$ s, J\&J, 110,000.July-1, 1912 | $41_{2 s}, \ldots \& J, \quad 20,000 . J a u .15,1913$ |
| $41_{2} \mathrm{~s}, \mathrm{M} \& N, 69,000 . \mathrm{May} 15,1914$ | $41_{2 S}$, M\&S, 50,000. Mar. 1, 1914 |
| 4s, A\&O, 190,000. Apr.30,1906 | OLEDO \&WOODVILLE R |
| 4s, J\&D, 57,000. Dec. 1, 1906 | $73_{10} \mathrm{~s}$, M\&N, \$432,000. May 4, 19 |
| 4s, J\&J, 70,000.July 1, 1917 | Water Works Refunding |
| 4s, J\&J, 190,000.July 1, 1919 | 6s, A\&O, \$3, 000. Oct. 1, 1899 |
| IMPROVEMENT DEFICIENCY- | 5s, J\&D, 497,000.June 1, 1903 |
| $4^{12 s}, \mathrm{~A} \& \mathrm{O}, \$ 70,000 . \mathrm{Apr} .20,1914$ Memorial Hall- | $4^{4} 4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, 500,000$. Sept. 1, 1914 |
| s, A\&O, \$40,000.Apr. 1, 19 |  |

ing the general fund refunding issue dated December 1,1884 , and due December 1, 1899, and the Memorial Hall bonds, which are payable at the office of the Trustees of the Sinking Fund, Toledo, 0 .

BONDED DEBT, ETC.-The subjoined statement shows the tota bonded debt, the sinking fund held by the city against the same, the water debt and the special assessment debt on the first of February, 1896, on the first of January, 1895, and on the first of Sept., 1893.
Total bonded debt.
Net debt.. - Feb. 1, '96
. ................... $\$ 5,132,184$ Water debt (included asove)... $\$ 1,120,000$ spec. assess't debt (additional) $\qquad$
$\begin{array}{ll}\text { Jan. 1, '95. } & \text { Sept. 1, '93. } \\ \$ 5,657,272 & \$ 1,996,343\end{array}$
337,000
$\$ 5,320,272$ $\$ 1,000,000$
$\$ 1,000,000$ $\$ 1,115,772 \quad \$ 127,356$
The sinking fund is invested in city bond on Feb. 1, 1896, a floating In addition 532,350 .
CITY PROPERTY.-The city owns its water works, the origina cost of whieh was $\$ 1,000,000$.
EQUALIZED VALUATION.-The city's assessed valuation and tax rate have been as follows :

## Tears. Reat Estate. Personal. $\$ 46,164.030$ Tat Rate. 

The actual valuation of property in 1895 was $\$ 133,875,600$. The tax rate (per $\$ 1.000$ ) for 1894 Ineludes State tax, $\$ 275$; county tax, $\$ 195$; elty tax, $\$ 1480$, and average school tax. \$6 10.
POPULATION.-In 1890 the population was 81,434 ; in 1880 it was 50,137 ; in 1870 it was 31,581 . In 1896 the pop lation according to local dgares was 110,000 .

## TORONTO.-This village is in Jelferson Countr.

LOANS $58, J \& D, \$ 75,0100 \ldots . .1900$ to 1930 STKEET AND SEWER BONDS 69, ...... \$11,267................ 1899

INTEREST on the water-works bonds is payable at New York.
TAX FREE.-All bonds are exempt from taxation.
TROY.-Troy is the county seat of Mami County.
 6s, Mat 6,000.................

## TUSCARAWAS COUNTY.- County seat is

 New Philadelphia.LOANS-
When Due.
M\&B B 825,000 . Sept. 1, 1896 ( $\$ 5,000$ every 6 mos ) to bept. 1 , '98 Gs, M\&S, $\$ 20,000$ Mis
$6 \mathrm{~s}, \mathrm{Mds}, \$ 20,000 \ldots .8 \mathrm{ept} 1,1896$ Inferest parable at Co. Treasiry Infereat payabie at Co, Treasury.
Total debt Jun. $1,1896 . . . \$ 55,000$

County has no sinking fund.
County has no minking fund. Tax valuation, pers 1 .. $312,032,970$ Total valuation 1895.. $17,533,190$ Assessment is lg setalal value.
Statentax (per $\$ 1.000$ ) State tax (per 81,000 ) ...... Connty tax (per $\$ 1.000$..
Population in 1890 was .... 46,618 Population in 1880 was.....40,198

## UNION COUNTY.

Sam A. Hudson, Auditor.


Tux valnation, real $\$ 7.068,900$ Tax valaation, permonal. $2,598,320$ Total valuation 1895...10,562,240 Assespruent is abont 3 $10,562,240$
5 real value state tax (per $\$ 1,000$ ). Population in 1890 was Population in 1880 was Total lebt Feb. 1, 1896.... 835,390
UPPER SANDUSKY.- $\frac{\text { D. LINGARD, Mayor. }}{\text { VOGEL. Tras }}$ Upper Sandusky is in Wyandot Connty. LOANS-

|  |
| :---: |

 INTEREST is payable at the Ninth National Bank, Now York.

URBANA.-This city is in Champaign County.

| LOANSThen Tr Buthotves, du. | 68, ....... $\$ 24,000 \ldots . .1896-1904$ |
| :---: | :---: |
| 4, ...... , *2,500.. ..... 1899-1900 | D4, ......., 8,000....... . . . . . 1896 |
| 24,000........ 1896-1907 | $58, \ldots \ldots . .18,000$. ........... 1901 |
|  | Total delt Seyt. 1, 1895, \$319,500 |
| \$15 | Tux valuation 1895.....3, 606,760 |
| 10,000 . . . 1899 to 1908 | Totas tax (per \$1,000) ... \$24.80 |
| $225,000 . . .1903$ to 1911 | Population in 1890 was.......6.519 |
| 5,000 dae yeari | Population in 1880 was.......6,252 |
| VAN WERT.-County seat of Tan Wert County. |  |
| ANS- | 5s, Ad $0,870,000 \ldots . . A p r, 1,1941$ $4 \text { 2se, Mdes, 6,000.... March, } 1910$ |
| D, 815,000 .......June, 1897 | Total debt Eept. 1, $95 . .8197,095$ |
| rt due yearly to June. 1904 | Cash on hand.......... 85,400 |
| Lacadiamizing Bonds- | Net delet Sept. 1, 1895.. 191,695 |
| , 812,000..... 1895 to 1896 | Tax valuation 1895.... 1,777,500 |
| Part due | Total tax (per \$1,000) .. 836.30 |
| B | Assessment about ${ }^{3}$ actual value. |
|  | Population in 1890 was |

The water bonds are all optional five years after date of issue.
INTEREST-Interest on $\$ 120,000$ of water bonds is payable at the office of the village treasurer; all other interest at the First National, Bank, New York City.

## WAPAKONETA.-JoserH Mrers, Clerk.

This village is in Anglaize County
LOANS- When Dree. 5 s , semi-an., $\$ 12,000$, Mar. 1, 1906 68, ..... $\$ 27,500 \ldots . . . .1896-1906$ EL, .... $\$ 27,500 \ldots \ldots .1896-1906$
 \$ $\$ 1,500$ due semi-an to Sep. 1,1909 5 s, semi an., $\$ 20,000$. Mar. 1,1910 $(\$ 2,000$ due semi an.) tosep. 1,1914
58, semi-an., $\$ 10,000$. Mar. 1,1915 58, semi-an., $\$ 10,000$. Mar, 1,1915
$(\$ 2,500$ due semi an.) tosep. 1,1916 (\$2,500 due semi an.) tosep.1, 1916
Total debt Sept. 1, 1895. \$92,500 Total debt sept. 1, $1895 . \$ 92,500$ 5s, semi-an., \$4,000...Mar 1, 1900 $\$ 500$ due semi-an.) to zept. 1,1903 si, 000 due semi-an. to sep 1, 1905 Potal tax (per \$1,000).

## WARREN CO.-I. N. Walker, Auditor.

County seat is Lebanon.

| LOANS-- When Due. | Sinking fund............. | $\$ 11,183$ |
| :--- | :--- | :--- |
| Net debt Mar. 1896. |  |  | $5 \mathrm{~F}, \mathrm{~J}$ dJ, $\$ 3.000 \ldots . . . . . . . .1898$ 58, F\&A, $12,000 . . . . . . . . . .1896-98$ DEFICIENCY BoNDS58, A\&0, $\$ 12,500 \ldots \ldots . .1896$ JAIL REPAIR BONDS-

5s, M\&N, $\$ 7,500$..........1896-97
interest is puyable at Lebanon. Interest is payable at Lebanon.
Total debt Mar, 1, $1896 \ldots 35,000$ otal debt Mar 1, 1896 Population in 1880 was......28.398 TAX FREE. - Bouds are exempt from taxation if owned by parties. not residing in the State.

WASHINGTONC. H.- $\left\{\begin{array}{l}\text { U. G. CREAMER, Mayor. } \\ \text { ADD. BURNETT, Clerk. }\end{array}\right.$
This city is the county seat of Fayette Connty.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { 5s, M\&S, } 86,960 . . . . . . . .1896-1903:\end{aligned}\right.$ G8, A\&O, 83,000 ...... 6s, A\&0, $83,000, \ldots .$. ... Apr. 2, 1897 Gs, M(es, ,55,000.....Sent. 15,1899 6s, Mou duesemi- .un) to Mnr. 15,1898 $5 s$, MidS, 84,500 ......Sept. 1, 1896 ( 8500 due semi-an) to sept. 1,1901 STHEET TMP, SPEC. AGT5s, M.\&8, $\$ 40.000 \ldots$. March 1,1910 कt L.000 due yearly) to Bept.1. 1919 property benefitted
6s, Mroperty benefitted. $8896-1907$
The sinking fund receives over $\$ 2,000$ yearly from the tax levy

## W A YNE CO.-Henry Marshall, Co. Auditor.

 County reat is Wouster.LOANS- When Due.
68, var., $\$ 25,800 \ldots \ldots .1897$ to 1902 Subjeet to call upon 30 days' notices Total debt sept, 1, 1895... 221,200 Twx valuation, real...813,382,970

Tax valu'tion, person'l \$7,682,689 Total valuation 1895 .. $21,165,659$ Pssessment about $L_{2}$ actum ralue.
Population in 1890 Was.....39,005. Population 1896 (est.).......4.40,000

WELLSTON.-Thi city is in Jacknon County.
LOANS- When Due. Total delut Sept. 1, $1895 \ldots . .880,000$



WEST CLEVEIAND.-Cuyahoga County. West Cleveland is now a part of the city of Cleveland. Its debt has been assumed by the eity, and is incheded in the report as given on page 82. It was last given separately as follows:

LOANS
FIBE Prot-CTION- When Due.
$\qquad$ Then Dul.
Bs, (81,000 due yearly) to 1897
6s, Avo, $8211,000 \ldots .$. Oet. 1, 1896
( 83,000 ilue yearly) to Oot. 1,1902 6s, J.ED, $\$ 16,000 . . .$. Thine 1, 1895
(\$2,000 due yearly) to Jume 1, 190:
WATER BONDR-
GS. JEJ. $\$ 12,000$
6. Jev. \$12,000 ......July 5, 1908 Bonded delt (last ret'ns) \$65,000 Tax valuation 1893 . . 1,4-0,395 Populatión in 1890 was.......4,117 Population in 1880 wis....... 1,781

WILLIAMS CO.-J. F. Von Behren, Auditor. County seat is Bryan.
LOANS- When Due. Tax valnation $1895 \ldots . .88 .990,090$ 6s, \$93,04r)................1896-190) $\quad$ Tax valuation 1891..... 9,005.785 Total debt Nov. 18, 1895 .. 893,000 Population In 1850 Was......28,821

WILIOUGHBY.-\{致. B. ELIEN, May r.
Willouglaby is in Lake County. LOANS - When Die. 5s, MdS, $\$ 6,000 \ldots . .$. Mar. 1, 1915 Fure Fosk Bosis-
5s. Mies, $\$ 800$......Sest. $1,1898-9$ W ATEK WOEKS BONDS-
 ( 8500 due semi-am.) to sept. 1, 1922
54, Md\& $82,500 \ldots . . .1900-1902$

Total debt Jan, 1, 1896.... \$36,300 Tax valuation, real....... 330,430 Tax valunton, personal. 251,990 Appror mation 189a ..... $1,200,000$ Total tax (per $\$ 1,000$ ) ....... $\$ 23 \cdot 40$ Popniation in 1890 was...... 1,219

OPTIONAL.-The water bonds, due from 1896 to 1922 , are subject to call at the option of the village after September 1, 1902, on ninety days' notice.
INTEREST on the water bonds, due from 1896 to 1922, is payable at the Euclld Avenue National Bank, Cleveland, Ohfo; on all other bonds at the office of the Village Treasurer.

## WOOD COUNTY.-

LOANS- When Due. |Tax valuation 1895. \$19,479,010 Sept 1, 1899 Real valuation'94 abt. 60,000,000
 Total debt Sept. 1, i895.. $\$ 148,000$ Population in 1894 (est.)...50,000

WOOSTER.- $\} \begin{aligned} & \text { LEMUEL JEFERIES, Mayor } \\ & \text { M. L. SPOONER, Clerk. }\end{aligned}$
County seat of Wayne County.

## LOANS- CITYHALL Bonds-M <br> CrTY Hall Bonds- $51_{2 s,}$ Mar., $\$ 20,000$..M

 Subject to 0 , 000..Mar. 16, 1913 58 . Feb. call after Mar. 16, 1903 Subject to call after Feb. 14, 1902 REFUNDING BoNDS6s,....., $\$ 76,000 \ldots . . .$. Sept., 1912 REDEMPTION \& REFUNDING- 1909 5 s , Oct., $\$ 16,800 \ldots .$. Oct. 9,1896 5 s, ..... $\$ 5,000 \ldots .$. Oct., 1909 6s, ..... $\$ 5,500$...Sept., $1896-1901$
 ., 24,790...June, 1896-190t 5,500 .... Apr.,
3,370...Sept.,
$1896-1902$
$1,400$. St. $58, \ldots . .1,400 \ldots . . . \begin{aligned} & \text {................ } \\ & 5\end{aligned}$

XENIA.- $\left\{\begin{array}{l}\text { JOHN A. NORTH, Mayor. } \\ \text { C. F. LOGAN, Clerk. }\end{array}\right.$
This city is in Greene County.
LOANS- When Due.
ELECTRIC-LIGHT BONDS- 1888 . ELECTRIC-LIGHT BONDS-1888,
$5{ }^{1} 2, \ldots, ., \$ 5,000 \ldots . . . A u g .15,1908$

 $41_{28}$, J \&J $\$ 89,200 . . . . .1902-1912$ Subject to call 1902 6,000
. ROAD İMPROVEMENT, ETC.-
$6 \mathrm{~s}, \ldots . ., \$ 3,000$.
STREET IMPROVEMENT- $92-3-4$.
$51_{2}$ and $5 \mathrm{~s}, \$ 7,978 \ldots \ldots \ldots \ldots \ldots$.
Town Hall and Fire Dept.7.3s, ..... $\$ 2,500 . ., \ldots . . . \$ 133,511$
 Sinking fund Net debt Feb. 1, 1896 Interest payable in Xenia Tax valuation, real..... $\$ 2,158,700$ Tax valuation, personal $1,642,471$
Total valuation 1895 Total valuation $1895 \ldots 3,801,171$ Assessment is :5 actual value. Population in 1890 wa Population in 1880 was...... 7,026 Population in 1896 (est.).... 10,000

YOUNGSTOWN.-J. H. Edwards, Clerk. Youngstown is in Mahoning County.

LOANS- When Due. 5 s, A\&O, \$160,000.May 1,'96 to '11 Fsire Department..... 1917 SEWER BONDS-
$5, \ldots \ldots, \$ 40,000$, $\qquad$ .. 1901 ScHOOLS- $\$ 101,000 \ldots$..... Sept. 1, 1901 Street Improvements -
WATER BONDS6s, A\&O, \$100,000... Sept. 1, 1901 ( $\$ 10,000$ due yearly.)
Interest is pard by City Treasurer. Bonded debt Sept. $1,{ }^{\prime} 95 \quad \$ 789,925$ Floating debt............ $\quad 47,000$ Total debt Sept. 1, 1895 836,925 Ass valuation..........13,267,940 Assessm't about 40 p.c. actual val. Population in 1890 was.......33,220 Population in 1894 (est.)...40,000

ZANESVILLE.-C. N. Bainter, Clerk.
This city is the capital of Muskingum County.


#### Abstract

COANS- $\qquad$ When Due. CEMETERY BONDSJuly 1, 1908 FIRE DEPT. BoNDS (refunding).  $5 \mathrm{~s}, \mathrm{~J} \& D, \$ 20,000 \ldots . . . J u n e ~ 2, ~ 1904 ~$ ${ }^{412 s}$, J\&J, 34, 000 .....July, $1902-3$  $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 25,000 . . . . \mathrm{May}^{2} 1905$ SPECIAL ASSESSM'T BONDS(1890). $6 \mathrm{~s}, \mathrm{M} \& S, \$ 122,455 .$. Sept. 1,1892 (Partdue yearly) to Sept. 1, 1905 $5 \mathrm{~W}, \mathrm{~J} \& \mathrm{D}, \$ 50,000 \ldots$. June 2,1904 5 s , semi-an. 25,000.....July 2, 1, 1904 $4^{1}{ }_{2 s}$, A\&O, 30,000.....Apr. 1, 1906 Population 1894 (est) abt, 25,000 INTEREST is payable at Nassau Bank, New York City, or at Treasurer's office.


## ADDITIONAL STATEMENTS.

In the table below we give statements regarding all minor civil divisions in the State of Ohio which have reported an indebtedness of over $\$ 25,000$ and which are not represented among the foregoing detailed reports.

| Place- Total | Interest Rate. | Maturity. |
| :---: | :---: | :---: |
| Ada S. D., Harden Co...... \$35,000 | 5 \& 7 | '95-'12 |
| Ashland, Ashland Co...... 68,100 | $5 \& 6$ | '96-20 |
| Athens Co................. 210,000 | $5 \& 6$ | '97-'29 |
| Barberton, Summit Co.... 27,300 | 61 | to 20 yrs . |
| Bellevue, Huron Co........ 68,900 | $5 \& 6$ | 1919 |
| Berea, Cuyahoga Co........ 43,900 | $5 \& 6$ | '96-05 |
| Blanchard, Putnam Co.... 42,500 | 6 | '96-'00 |
| Bridgeport, Belmont Co... 61,181 | $5 \& 6$ | '96-'13 |
| Bryan, Williams Co........ 48,000 | 6 | '98-'20 |
| Cambridge S.D , Guern.Co. 38,000 | 5 | '96-35 |
| Canal Dover, Tuscar....... 39,000 | 5 | '96-'19 |
| Canton S. D., Stark Co.... 192,000 | 5 | '96-'15 |
| Carey, Wyandotte Co...... 28,000 | 6 | '98-'08 |
| Carrolton, Carroll Co...... 32,000 | $5 \& 6$ | '03-'23 |
| Clark County ............... 31,200 | 6 | '96-01 |
| Clinton County ............ 59,850 | 6 | '96-'99 |
| Columbiana, Colum, Co... 38,000 | 5 | '03-'15 |
| Columbiana Co........... 40,000 |  | 1904 |
| Orestline, Crawford Co.... 51,100 | $5 \& 6$ | 96-02 |
| Dayt'nS.D.,M'ntg'm'ry Co.586,000 | 5 \& 6 | '96-07 |
| Defiance S. D., Def. Co.... 25,500 |  | '96-04 |
| Defiance County ........... 63,780 | $41_{2}$ \& 6 | '98-05 |
| Delphos, Allen Co........... 33,000 | $4 \& 6$ | '06-08 |
| Dover Sch., Tuscaraw. Co. 24,000 | 6 | 1907 |
| East Palestine, Columb.Co. 32,200 | $5 \& 6$ | Ann. |
| Elyria City, Lorain Co...... 69,307 |  | 6 years. |

$\begin{array}{ll}432,050 & \cdots \cdots \\ 505,450 & 1,605 \\ 444,360 & 1,228 \\ , 291,832 & 52,277\end{array}$
$31,291,83252,277$
$12,479,06024,240$
441,850
1,112

| 441,850 |
| ---: |
| $3,311,520$ |
| 59,029 |

1,014,660 $\quad 2,911$
$\begin{array}{rr}7,742,473 & 25,769 \\ 787,613 & 6,847 \\ 402,290 & 1,816\end{array}$
$\begin{array}{rr}402,290 & 1,816 \\ 2,658,013 & 5,611\end{array}$
Assessed tion in aluation. 1890. $\begin{array}{rr}\$ 120,170 \\ 1,207,000 & \dddot{3}, 556\end{array}$ 8,465,440 35,194 $625,100 \quad 3,052$ $554,3102,533$
646,594
1,688
$1,219,314 \quad 3,369$

| Popula- |  |  |
| :---: | :---: | :---: |
| Total Interest Debt. Rate. | Maturity. | Assessed tion in Valuation. 1890. |
| Elyria City S.D., Lorain Co. $\$ 30,0006$ | 1,500 an | \$34,325 |
| Fayette County............ 69,307 | 6 years. |  |
| Fostoria S. D., Senaca Co.. 29,000 |  |  |
| Gloucester, Athens Co..... 87,000 6 | 198-'25 | 222,630 |
| Greenfield, Highland Co... 73,700 5 \& 6 |  | 1,019,330 |
| Guernsey Co............... 37,000 5 \& 6 | , | 8,385,852 28,645 |
| Hamilton S. D., Butler Co. 122,500 412-6 |  |  |
| Harrison Co............... 80,000 . 5 | '96-03 | 11,018,050 20,830 |
| Hartwell, Hamilton Co.... 81,300 5 \& 6 | '96-'27 | 1,042,090 1,507 |
| Hartw'll S. D.,H'milton Co. 32,200 | '95-'20 |  |
| Hillsboro, Highland Co... 89,600 5 \& 6 | 1934 | 1,921,221 3,620 |
| Ironton S. D., Lawrence Co. 46,000 5 | '98-'06 | 46,721 |
| Kent, Portage Co.......... 80,0006 | 1922 | 1,416,734 3,501 |
| Keuton S. D., Hardin Co... 47,500 6 | '96-'97 | 32,440 |
| Lebanon S. D., Warren Co. 32,556 5 | '95-'08 | 173,843 |
| Leetonia, Columbiana Co.. 41,400 5 | 12 \&'20 | 666,140 2,826 |
| Lima Sch. Dist., Allen Co. 26,000 | '96-'08 |  |
| Lisbon, Columbian Co..... 55,800 5 \& 6 | , $96-21$ |  |
| McConnellsv., Morgan Co. 33,325 5 \& 6 | '96 \& 12 | 837,327 1,771 |
| ManstieldS.D.,Richland Co 58,000 5 | '96'-03 |  |
| Martin's Ferry, Belm't Co.185,500 5 \& 6 | '93-'23 | 2,043,239 6.250 |
| Martin's F' y S.D..B'lm't Co. 76,300 5 \& 6 | '00-'44 |  |
| Maumee, Lucas Co......... 62,500 6 | '96-98 | 399,690 1,645 |
| Miamisb'g, Montgom'y Co. 50,500 | '96-00 | 1,555,560 $\quad 2,952$ |
| Middleport, Meigs Co..... $55,665 \quad 6$ '9 | '96 \& '14 | 659,726 $\quad 3,211$ |
| Middlet'n S. D., Butler Co. 80,000 | 99 \&'16 |  |
| Montpelier, Williams Co.. $33,000 \quad 61$ | 1900-33 | 287,860 1,293 |
| Napoleon, Henry Co....... 67,000 5 | '96-'14 | $651,750 \quad 2,764$ |
| Newcomestown, T'scan Co. 45,000 6 | 1914 | 416,860 1,241 |
| Norwalk, (Corp.) Huron Co. 40,472 5 \& 6 | '95 \&'03 | 2,710,186 7,195 |
| Norwalk U.S.D., Huron Co. 30,000 6 | '98'-03 | 133,128 |
| Oak Harbor, Ottawa Co... 25,700 6 | 1908 | 279,008 1,681 |
| Ottawa County ............. 32, 3200 6 | '96 \& '02 | 7,254,586 21,974 |
| Ottawa S.S.D., Putnam Co. 27,500 6 \& 8 | '96\&'19 |  |
| Painesv. Vill'ge, Lake Co.. 51,400 5 | '97-22 | 2,604,250 4,755 |
| Paulding, Paulding Co.... 80,000 | 1909 | 357,849 1,879 |
| Plain City S. D., Mad. Co.. 27,000 6 | 1912 | 90,270 |
| Perrysburg, Wood Co...... 34,500 6 | 1905 | 306,070 1,747 |
| Perrysburg'S. D., Wood Co. 25,100 5 \& 6 | 1915 | 165,140 $7 . .$. |
| Polk, Crawford Co......... 50,000 6 | 1907 | 497,120 7,200 |
| Pultney Twp., Belmont Co.120,000 5 | 1917 | 919,592 12,857 |
| Ripley, Brown Co.......... 31,980 | 1904 | 880,040 2,483 |
| St. Bernard, Hamilton Co.130,350 5 | ,05-'14 | 1,700,230 1,779 |
| St. Clair Sp.S.D.,Frank.Co. 30,000 5 | ,98-'23 | 776,530 |
| St. Mary's S. D., Augl. Co. 31,500 6 | '96'-13 | 108,833 |
| St. Mary's Vill'ge. Aug.Co. $72,000 \quad 5$ \& 6 | '96-'30 | 892,619 3,000 |
| 8 Salineville, Columbiana Co 40,010 6 | 1922 | 315,050 2.369 |
| Sandusky County .......... 78,435 5 \& 6 | '96'-02 | 14,479,280 30,617 |
| Shelby, Richland Co....... 30,000 6 | 1896 | 966,180 1,977 |
| Shelby County............... 81,100 6 | '99-06 | 11,500,520 24,707 |
| Sugar Creek, Putnam Co... 26.0006 | '96'-98 | 562,798 1,429 |
| Summit County............ 33,000 6 | '97-98 | 32,428,710 54,089 |
| Tiffin S. D., Seneca Co..... 52,000 6 | '95-03 |  |
| Tippecanoe, S. D., Mia. Co. 30,000 5 \& 6 | 1909 | 62,835 |
| Toledo Board of Educat'n, <br> Lucas Co...................259,459 $4^{112}$ \& 6 | '95-'12 |  |
| Uhrichs ville, Tuscar, Co..138,000 5 \& 6 |  | 815,370 3,842 |
| Urbana S. D., Champ'n Co. 29,000 5 \& 6 | '96-05 | 83,533 |
| Van Buren, Putnam Co... 40,000 6 | 1902 | 595,998 3,444 |
| Van W ert County.......... $32,0005^{1} 2$ \& 6 | '98-'99 | 9,144,310 29,169 |
| Vinton County.............. 35, 3200 6 | '99 \& '14 | 3,225,404 16,045 |
| Warren City, Trumbull Co. 86,500 4 - 5 | '96 \& '02 | 3,012,428 5,973 |
| Wellsville, Columbiana Co.129,100 5 \& 6 | '96-'20 | 1.800,680 $\quad 5,247$ |
| Wilmington, Clinton Co.. 48,000 5 | '96-12 | 1,687,403 3,079 |
| Zanesv. S. D., Muskin. Co. 80,000 \& \& $41_{2}$ | 1915 |  |

## State of Indiana.

## debt, Resources, Etc.

Organized as a Territory (Act May 7,1800 )
July 4, 1800
Admitted as a State (Act Apr. 19, 1816)
Dec. 11, 1816
Total Area of State (square miles)
36,350
State Capital
Indianapolis
Governor (term exp. 2d Monday, Jan., 1897) - Claude Matthew Secretary of State (term expires Jan., 1897) - William D. Owen Auditor (term expires 1897)
A. C. Dasly

Treasurer (term expires Feb., 1897) - Frederick J. Scholz
Legislature meets biennially in odd years on the Thursday after the first Monday in January, and sessions are limited to sixty-one days.

HISTORY OF DEBT.-The historical details of Indiana's State
debt from 1832 to the present time will be found in the State and City Supplement of April, 1894, pages 85 and 86.
Indiana's creditstands high now, about all of its debt being in 3 and $31_{2}$ percent bonds; the details of the State's outstanding obligations are as follows:

OREIN DEBT.
NAM
Sch
Sto
Te

TOTAL DEBT, ETC. -The following statement shows Indiana's total debt, the foreign and domestic lebt, and the annual interest, on the 1st of November for the years incucated.
Forelgn debt...
Dowestic debt.
$\begin{array}{r}1895, \\ . \$ 7,036,6 \\ \hline\end{array}$ Total debt.........
$\overline{.87,520,615}$
Total anuual int. .

SSESSED VALUATION. -The following table shows the total valuation of real and personal property and the state tax rate (per $\$ 1,000$ ) for the rears indicated.

| ars. |  | Tax rate. | Years. | Falcation | Tax rute. |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 282 733. | .... $\$ 3.01$ | 188 | \$728 |  |
| 89 | 1,12 | 1.20 | 18 |  |  |
| 1891 | 1,249,807,899 | 1.80 | 1870 | 662,283,178 |  |
| 1889 | 843,483,466 | 1420 | 1865 | 567.381,553 |  |
| 1888 | 8221,512,98 | 1-20 | 1860 | 455,011,378 |  |
| 1887 | 799,251,773 | 120 | 1855 | 301,858, |  |
| 1886 | 739,451,777 | 1-20 | 1850 | 138,362 |  |
| 1885 | 793,526,07 | 1"20 |  |  |  |

The school tax rate for 1893 in addition to the State tax, as given in the above table was $\$ 1 \cdot 60$.
DEBT LIMITATION. - In the present Constitution of Indiana, which went into effect November 1, 1851, superseding the Constitation adopted in 1816, there are explicit provisions limiting the power of both the State and its municipalities to contract debt.
FIRST, as to the Stale, Seetion 5 of article 10 provides that no debt except to meet casual defloits in revenae, to pay laterest, to repel invaslon de. can be contracted. The seetion in full is subjolned.
Creatios of Debt ForbidDes.-Nolaw shall authorize any debt to be meet casmal deffelts in the revenne: to pay interest on the state delbt. to repel invasion, suppress insurrection, or, if hostilities be threatened, provide for the pablic defense.
In the sixth section of the same article the last clanse prohibits the. assumption by the State of the debts of any municipality or corporation The clanse referred to reads as follows.
Norshall the Generst Assembly ever on behalf of the state assume the debta of any county, city, town or township, nor of any corporation secon
SECOND, as to municipalities, the provision contalned in the Constitation seems to be equally clear and emphatic, and, as will be found, 位es the limit at 2 per cent of the valuation. It is artiele 18 of that instrument which relates to this subject, and we give the article in fall below.
Lrmired-Excess Vom,- No political or mundelpal corporation pose to an amount in the aggregate exceeding two per centum on the Falnation of the taxable property within such corporation, to be ascertalned by the Last ansesament for State and County taxes previous to the monrring of such Indebtedmess and all bonds or obllgations in excess of such amount glven by sueh corporation shall be vold ; Prorided. That in time of war, forelgu lmyasion, or other great publio ealamity, on petition of a majority of the property owners in number
and value, within the limits of suels corporation, the pablio authorities in their diseretion may incur obligations nccesan, for the publie profection and defense to such an amount as may be requested in such petition.
THERD, countice (but no other kind of munieipality) are prohibited from subaeribing for any stock In a corporation unless paid for at time of such subscription. The section which covers this sublect is section 6 of article 10, and is as follows.
 such smberiptlon; nor shall any county loan ifs credit to anas incor
porated company, nor horrow money for the purpoes of takinc stoek in porated company, aor borrow money for the purpose of takink stoek in any such company; nor shall the Generai Assembly ever on belialf of
the state asame the debts of any county, clty, town or township, nor of any corporation whatever.
The prohibltion which this section contains applies, as already stated onily to countles. Consequently the Leglslature was at Ifberty to author lze eftles to subseribe to the stock of rallroads, as it did by a genera law passed in 1867 granting the power to subseribe to the stock of any xailroad running into or throngla any city or near its corporate limits Other laws of a somewhat similar character have beet passed at other dates. We notice one law too which authorizes countles bordering on the state line to smberibe for railroad stock and to lasue bonds for the parpose of paying the subsoription. In view of the above section this grant of power extended to counties woald seem to be at least questionable.
COUNTIES are apparently restricled by statute to a lower than the Constitutional limit of 2 per cent in the matter of creating debt. For instance, section 5,749 of the Revised \&tatutes anthorizes any county to issue honds when necessary to construct, complete or repair court honse, Jall of other county buildings, or to find exfsting deht; in those cases county commissioners may borrow for that purpose not exceed fug I per cent on assessed valuation and issue bonds therefore,
sinking fonat for payment of bouds must be provided by levying a tax of not less than one-tenth of one per cent on the taxable property of the county in additton to a specifle levy to provide for interest. (See ReFised 8tatutes. Section 5,753 ).
Limil of one per cent may be exceeded in countles where construction of court honse was begun before Jamuary, 1885, and where the ordinary revenues, together with 1 per cent of the taxable property, are not sufficlent tor completion-in such cases, and where the exigencies absolutely demand it, bonds not to exceed 1 per cent of valuation in addition to prowlons debt tray be fsened.
Limit of ore per cent cabthot be exceeded except for temporary loans in any connty having a voting population of twenty thousand; temporary loans are anthorized in anticipatlon of revenue for,current fiscal year, payable out of such revenue within such flscal year, and not for exceeding two-thirds of the tax duplicate of such the preceding year; but no temporary loans are permissible until all temporary loans upon the revenue of any preceding year have been paid. Any ordinance, order,
resolution, obligation, contract, note or other evidence of indebtedness to inerease the debt of such county shall be absolutely null and roid.(See Rerised Statutes, Section 5,818 .
In addition to the foregoing, general statutes have been passed by the Legislature granting general powers to cities and towns of fifteen thousand inhabitants or over to issue bonds for legitimate corporate purposes, subject, however, to the Constitutional limit of 2 per cent on valuation. But we have not the space to set out here the details, or the details of the other legislation applicable to cities of larger and smaller population, and covering specifio purposes, such as water works, de.
POPULATION OF STATE.-The population of Indiana has been as follows in the years named.


Between 1860 and 1870 the increase was 330,209 , or $24 \cdot 45$ per cent; between 1870 and 1880297,664 , or 17.71 per cent, and between 1880 and 1890214,103 , or 10.82 per cent.

## Cities, Counties and Towns

IN THE

## STATE OF INDIANA.

Note.-For reports not found in alphabetical order among the following see page 96 .
ADAMS COUNT Y.-D. P. Bolds, Treasurer. County seat is Decatur.

LOANS- When Due. I County has no sinking fund.
REDEMPTION BONDS- Men 1908 Tax valuation, real..... $\$ 6.435,620$ 5s, May, $\$ 10,000$......May 2, 1908 Bonded debt Jan. 1, $1896.865,000$ Gravel road bonds (incl.) .. 25.000 Floating debt................. 10,000 Total debt Jon 1896. 75,000 Population in $1890 \mathrm{was.}$.
INTEREST on the redemption bonds is payable at New York.
ALEX A NDRIA.-This city is in Madison County.
Total debt Jan. 30, 1896, $883,000 \mid$ Population in 1890 was... $\begin{array}{cc}\text { Trax valuation } 1895 \ldots . . .2,200,000 & \text { Population in } 1880 \text { was. } \\ \text { Real valuation..........5,000,000 } & \text { Population in } 1896 \text { (est.) }\end{array}$

## ALLEN COUNTY.-C. W. Edsall, Auditor. County seat is Fort Wayne.

LOANS - When Due. Tax valuation, real... $\$ 35,030,700$
 5s, J\&J, \$25,000 .....Jan. 1, 1897 Bonded debt, Jan. 1, $96 . \$ 25,060$

Floating delit............ 18,000 $\begin{array}{ll}\text { Foating debt................ } & 18,000 \\ \text { Tot debt......... }\end{array}$ | Sinking tund................. | 13,000 |
| :--- | :--- | Total valuation 1895...42,855,520 $\begin{array}{ll}\text { state tax (per } \$ 1,000 \text { ) ........ } \$ 3 \cdot 20 \\ \text { County tax (per } \$ 1,000) & 3 \cdot 40\end{array}$ Net debt Jan. 1, 1896... $\quad 30,000$ Population in 1890 was......66,689 INTEREST is payable by winglow

ANDERSON.- $\left\{\begin{array}{l}\text { M. M. DUNLAP, Mayor. Clerk, } \\ \text { FRANK G. EPPLY, City Cler }\end{array}\right.$
This city is the county seat of Madison County.
LOANS- When Due. WATER-WORKS-1886-7-9-1892-

 ( $\$ 3,000$ due yearly.)
SCHOOL BONDS- 1 A90-. 55, semi-an., $\$ 20,500$. Aug. 1, $1910 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was.....10,741 } \\ & \text { Population in } 1895 \text { (est.) ...20,615 }\end{aligned}\right.$ OPTIONAL.-The school bonds, water-works bonds and the funding bonds, due in 1913, are sibject to call ten years from date of issue. INTEREST is payable by Winslow, Lanier \& Co., Now York.

## BARTHOLOMEW CO.-I. B. Barrett, Auditor.

County seat is Columbus.
 $\left.\begin{aligned} & \text { COUNTY EUSDISG BoNDE } \\ & 51_{2 s}, J \& D, ~ \$ 32,000 \ldots .1897 \text { to } 1900\end{aligned} \right\rvert\, \begin{aligned} & \text { Tax valuation real..... } 10,391,840 \\ & \text { Tax valuat'n, personal. } 5,224,460\end{aligned}$ ( $\$ 5,000$ due yearly.) Bridge Funding Bonds
$58, \mathrm{McN}, 825,000 \ldots . .1901$ to 1905 INTEREST on the $52_{2}$ per cent bonds is payable at the National Tax valuat'n, personal. $5,224,460$
Total valuation $1896 \ldots 15,616,300$ Assessment about actual value. County tax rate (per $\$ 1,000$ ) $\$ 6 \cdot 68$
Population in 1890 was Population in 1890 was.....23,267 Branch Bank of Madison and on the 58 at the First National Bank of Columbus, Ind.

## BI.ACKEORD CO.-J. G. Wood, Treasurer. <br> County seat is Hartford City.

LOANS. When Due. Total debt Jain 1, 1896.. $\$ 119,000$
COUKT Hous Bonns, $5 \mathrm{~s}, \mathrm{~J} . d J, \$ 60,000 \ldots 1403$ to 1907 Total valuation $1895 \ldots$.... 6,563,140 $58, J . d J, \$ 60,000, \ldots 1403$ to 1907
(Part due yearly.) 5s, Addo, $\$ 59,000 .$. . 1907 to 1913 Total tax (per $\$ 1,000$ ) $\$ 10 \cdot 80$ (Part dne yearly.) INTEREST is payable by Winslow, Lanier \& Co., New York.

BRAZIL.- WM, H. BUBB, Mayor.
This city is in. JOHN MACDONALD, City Clerk,
LOANS- When Due.
8, MOOL HOUSE-
85, M\&N, 88,000 .......Nov. 1,1897
68, MdN, $\$ 7,000 \ldots .$. Nov. 1,1898
68, J\&J, $3,000 \ldots . . . . . . J u l y ~$
$68, ~ M \& N, ~$
$6,10,000$
$68, \mathrm{Mdd}, 10,000 \ldots . .$. Nov. 1,1901
$6 \mathrm{~s}, \mathrm{MdEN}, 15,000 \ldots . . .1910-1915$




| $68, J \& J, \$ 3,000 \ldots . . . J a n 1,1905$ |  |
| :---: | :---: |
|  |  |
| Net floating debt......... 8,405 |  |
| Total debt Feb. 1, 1896.. 98,405 |  |
| Water debt (included) ... 47,000 |  |
| Tax valuation, real......1,762,325 |  |
| Tax valuation, personal. 765,920 |  |
| Total valuation 1895 ...2,528,245 |  |
| Tax rate (per \$1,000) ........ \$10.00 |  |
| Population in 1890 was.....5,905 <br> Present population about...8,000 |  |
|  |  |

TAX FREE.-The 6 per cent water bouds due in 1899 and 1904 are exempt from taxation.

CAMBRIDGE CITY-Cambriage city is in wayne Co. Total debt March, $1895 \ldots \$ 15,000$ Real valuation. $. .50 . . . \$ 3,000,000$ Water delit (incladed) | 13,000 | Real valuation. | Population in 1890 was..........782 |
| :--- | :--- | :--- |
| Population 1894 estimated) 2,500 |  |  | ax valuation 1894.

768,000
CLARK CO.-H. H. Heaton, Auditor.
County seat is Jeffersonville.
LOANS- When Duce. Total debt Mch., 1896

FUNDENG BoNDS- Tax valuation 1895....12,746,417 \begin{tabular}{l|l|l}
$58, J$ \& D, \$120,000_. 1897 to 1908 \& Assessment about $3_{4}$ actual value. <br>
Population in 1890 was....30,259

 

( 810,000 due yearly on June 1) <br>
Interest is payable in New York.
\end{tabular}

CICERO.- Cicero is in Hamilton County.
LOANS- When Due. Assessed valuation 1895. $\$ 276,515$ REFUNDING SOHOOL BoNDS- Actual valuation (est.)..1,000,000 5s, AdO
Total debt Mar. $1896 \ldots$

CLAY CO.-County seat is Brazil.

LOANS-
5s, F\&A, $\$ 25,000$
( $\$ 5,000$ due yearly on . 1897-1901
Bonded debt Feb., 1895 ... $\$ 25.000$
Floating debt.

DUNKIRK.-C. W. Smalley, Mayor.
Dunkirk is in Jay Courty,
LOANS- When Due.
WATER-WORKS BONDS-

6s, JiUJ, $\$ 2,121$.......1899-1903-4
6s, Ado, $1,900 \ldots . . . . . . . . . . . . . .1903$
(Part due
…1903
SCHOOL BUNDS-
6s, M\&S, $\$ 2,000 \ldots . . \$ 500$ biennially $6 \mathrm{~s}, \mathrm{~J} \& J$,
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~s}$,
9,000 6s, M\&s, 5,000 ................. 1915
(\$500 due 5early.)
6s, M\&8, $\$ 12,000 \ldots . . . . . . . . . .$. Bonded debt due yearly.) Floating debt about Total debt Oct. 1, '95, abt. 36,021 tax valuation 1895 ......... 800,000 Assessment is $2-5$ actual value.
State \& Co. tax (per $\$ 1,000$ ) Population tax (per \$1,000) - $\$ 1140$ Population in 1890 was...... 1,024
Population in 1895 (est.)....4,300 INTEREST on the $\$ 5.000$ and $\$ 9,000$ school bonds is payable at Dunkirk: on all others at New York.

ELKHART.-\{ $\begin{aligned} & \text { HENRY B. SYKES, Mayo } \\ & \text { P. P. ABEL, Treasurer. }\end{aligned}$
This vity is in Elkbart County.
LOANS.
When Due.
s, MDING BONDS6s, M\&N, $\$ 20,000 \ldots . . .1896-1900$ $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 20,000 . . . . .1903-1907$
( $\$ 4,000$ due vearly on Jan. 1) $4^{1}{ }^{2 s}$, I \& D, $\$ 25,000 \ldots$....Dec. 1, 1915 HIGH SCHOOL BONDS:

J\&J, $\$ 18,000 \ldots . . .1897-1905$
Population in 1880 was... 6,953
INTEREST on the funding bonds of 1915 is payable in New York
City; on all other bonds at the Treasurer's office.

## elkhart Co.-George Milburn, Auditor.

 County seat is Goshen.LOANS- When Due. COUNTY BONDShen Due. $1_{2} \mathrm{~s}, \ldots ., \$ 40,000 \ldots .$. Feb. 1,1900 ( $\$ 10,000$ due ${ }^{\prime}$ 'rly) to Feb. 1, 1903 FUNDING BONDSMar. 1,190 5s, M, ( 5,000 due y'rly) to Mar. 1, 1913

Bonded debt Mar.,1896.
Floating debt.
t....... Floating debt............ 15,000
Total debt $1895 . . .105,000$
Tax valuation $1895 \ldots . .20,456,690$
$\$ 90,000$
15,000 Tax rate (per $\$ 1895 \ldots . .20,456,690$ Real valuation (est'd). $50,000,000$ Population in 1890 was....39.201 Population 1893 (estimat'd) 40,000
INTEREST on the funding bonds is payable at the County Treasurer's office

EVANSVILLE. $\left\{\begin{array}{l}\text { A. C. HAWKINS, Mayor. } \\ \text { SIMEON JOSEPH, Comp }\end{array}\right.$
Evansville is the County seat of Vanderburgh County.
LOANS- $\quad$ P. Interest. - Tayable. When Due. Outstand' .
NAME AND PURPOSE.
Whater bonds..........
City School bonds
Old bonded debt

debt" interest is not provided for, but the cit will exchange the securities, under the Venner settlement, for bonds of series $A$ and $B$.

The legality of the railroad-aid bonds is now being tested in the Supreme Court of the United States.
INTEREST on the school bonds is payable by the Farmers' Loan \& Trust Co., New York, and on series A, B, C and water bonds at the office of Winslow, Lanier \& Co., New York.

TOTAL DEBT, ETC. -The total bonded debt Jan. 9, 1896, was $\$ 2,096,000$, including water debt of $\$ 400,000$. In addition to this there is outstanding an old bonded debt of $\$ 48,000$ and railroad-aid bonds to the amount of $\$ 27,000$. The city has no floating debt and no sinking fund.
ASSESSED VALUATION in 1895 of real estate was $\$ 18,559,020$ personal property, $\$ 7,193,030$; total. $\$ 25,752,050$; total tax rate (per $\$ 1,000$ ), $\$ 27 \cdot 80$. In 1887 the total valuation was $\$ 16,198,235$; city tax, $\$ 16 \cdot 60$. In 1880 the total valuation was $\$ 17,307,725$
TAX-RECEIVABLE COUPONS.-All issues of Evansville city bonds carry tax-receivable coupons.
POPULATION.-The population in 1890 was 50,756 ; in 1880 was 29,280 ; in 1895 (estimated) 65,000 .
FLOYD COUNTY.-County seat is New Albans.

Bonded debt(last returns) $\$ 24,000 \mid$ Tax valuation, pers'al.. $\$ 4,282,625$ Floating debt............... 51,2 8 Total valuation $1890.11,203,130$ | Total debt (last returns) | 75,228 | Population in 1896 was.......29,458 |
| :--- | :--- | :--- |
| Tax valuation, real......6,920,505 | Population in 1880 was.....24,590 |  |

FORT WA YNE. $-\left\{\begin{array}{l}\text { C. B. OAKIEY, Mayor. } \\ \text { J. H. SIMONSON, Comptroller. }\end{array}\right.$
Fort Wayne is the county seat of Allen County. The $\$ 15,800$ of water-works bonds due in 1914 were issued by the town of South Wayne and assumed by the city of Fort Wayne upon annexation of the town.


The sinking fund receives yearly about 5 per cent of the taxes collected. The city has no floating debt.
ASSESSED VALUATION.-The eity's assessed valuation (about two-thirds cash value) and tax rate have been as follows:

|  | Real Estate. | Personal Property. | Total Assessed Valwation. | Tax Rate |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & \text { Ferrs. } \\ & 1895 . . \end{aligned}$ | $\begin{aligned} & \text { Real Estate. } \\ & .817,459,060 \end{aligned}$ | Property | \$22.775,940 | $\text { per } \$ 1,000 .$ |
| 1894 | 16,553,055 | 5,218,825 | 21,771,880 | 11.00 |
| 1893 | 15,498,100 | 5,335,810 | 20,833,910 | 11.00 |
| 1892 | 14.835,290 | 5,030,665 | 19,865,955 | 11.00 |
| 1891 | 14,046,010 | 4,997,520 | 19,043,530 | $11 \cdot 00$ |
| 1890. |  |  | 19,629,540 | 11.00 |
| 1889 | 14,562,395 | 4,437,605 | 19,000.000 | $11 \cdot 50$ |
| 188 | 9,183,400 | 3,377,740 | 12,561,140 | $10 \cdot 00$ |
| 188 |  |  | 13,450,075 |  |

The figures of tax rate for 1895 include State tax, $\$ 3 \cdot 012_{3}$; county tax, $\$ t \cdot 6813$; bity tax, $89 \cdot 50$; special school fund tax, $\$ 1 \cdot 50$; total,
$=18 \cdot 70$. \$18.70.

POPULATION.-In 1890 population was 35,393 ; in 1880 it was 26.880 ; in 1870 it was 17,718 . In 1895 , according to local figures, the population was 40,000 .
FOUNTAIN CO.-H. C. Martin, Treasurer.
County seat is Covington.

COANS- When Due.
Countr Bosing
5s, June, $\$ 10,000 \ldots .$. June 1, 1896 Total debt Jan. 1, 1896.... $\$ 10,000$

Tax valuation real.... $\$ 8,409,160$ Tax valuation, perstal $2,443,345$ Cotal valuation 1895 . $10,852,505$ Total tax (per $\$ 1,000$ ) ......... $\$ 7 \cdot 10$ Potal tax (per 81,000 ) .... Population 1896 about........ 25,500

FRANKFORT.-F. E. McKown, Treasurer.
This city is in Clinton County.
LOANS- When Due.
HRGH SCHOOL BOSDS-


Tota: debt Jan. 1, 1896... 867,009
Shaking fund................ 4,500
Not debt Jan. 1, $1896 \ldots . . .62,500$ Population in 1880 Was...... 2,800 INTEREST Io pagable at tho First National Bank, New York Clty.

## GRANT COUNTY.-County seat is Marlon.

Tot, gen, debt Jan. ${ }^{2} 95,8325,500$

Tax valuation $1894 \ldots 21,747,180$ | Tax valnation 1894...21,797,1s0 | Population 1880 was..........23,618 |
| :---: | :---: | :---: |
| Real valuatlon..........50,000,000 | Population 1894 (estin'd) ..35,000 |

GREENE COUNTY.-NoaH Brown, Treas. County seat is Bloomsteld.

 64, JdeJ, $38,000 . . . J$ Jan. 1, 9604 Total debt Feb . $1,1995.18$. $64, J d e D, 11,000 \ldots . .$. Dec. $15,96-03$ Tax valuation $1894 \ldots . .10,500,000$ 6s, J\&J, $15,500 \ldots . . J$ Jan. 21, ,966-04 $\quad$ Tax vamuation $1894 . . .10,500,000$

 | 64. Nov.; |
| :--- |
| 64, JscD. |
| 16,500.... Nov. 15,9699 |

INTEREST is payable at the Continental Xat. Bank, New York Cl ty

## GREENFIELD-Greenteld is in Haucook Counts.

Total debt March, $1895, \$ 32,000$
Water Fleht (Incladeal) Faluation......... 85,000 , 000
Feal 06,000


HAMILTON COUNTY.-County seat is Noblerville.
LOANS- When Due. Tax ralantion, real,.. \$12,771,930


65, Aluf.. $\$ 20,000 \ldots$....Aug. 26,1003 Jan. 2, 1906

INTEREST on the 5 p.c.funding bonds is payable at Indianapolis; on the $\$ 20,000$ funding bonds and on the court-house bonds in New York.
HAMMOND.-This city is in Lake County.
Total debt (last returns)... $\$ 117,000 \left\lvert\, \begin{aligned} & \text { Net debt (last returns) } \\ & \text { EInking fand. }\end{aligned}\right.$ \$106,000
Eniking fand............... $11,000 \mid$ Population in 1890 was...... 5,428
HARRISON CO.-T. S. Getzendanner, Aud.
County seat is Corydon.
LOANS When Due. Gs, M\&S, $\$ 10,000 \ldots 8 e p t, 24,1900$ $51_{25}$, M $\delta$ N $, 821,000 \ldots 1896$ to 1898 $5 \mathrm{~s} . \mathrm{M} k \mathrm{~N} .421,000$. 21.
Interoat payable in Xew York.
Flaating debt
Floting debt ............. 10,060
Total debt................. 62,060
Siaking fund............... 84.755 Net debt Jan. $1,1896 \ldots . .57,304$
Tax valuation, real..... $8,160,310$ Tax valuation, pers $1 . . \quad 1,677,410$ Total valuatlon $1895 \ldots . \quad 5,837,720$ Assessment is 2s actual valne. Total tax (per $\$ 1.000$ ) .... $\$ 11 \cdot 0823$ Population 1890 was....... 20,786
Population 1880 wa4
21 Population 1895 (estim'd)...32,000

HOW ARD COUNTY.-County seat is Kokomo.



HUNTINGTON-Huntington is in Huntington Counts.


HUNTINGTON CO.-John C. ALTMAN, Aud. County seat is Huntington.
FUNDINe BoNDS6s \& 5s................ $\$ 87,000$ Total valuation $1895 . \$ 14,693,670$


INDIANAPOLIS.- $\left\{\begin{array}{l}\text { THOMAS TAGGART, Mayor. } \\ \text { E. M. JOHNSON, Comptroller. }\end{array}\right.$
Indianapolis is the county seat of Marion County.
LOANS- Then Due. Refunding Bonds-(Contin'd)-
 ( $\$ 10,000$ due yearly). $4 \mathrm{~s}, \mathrm{~J} \& J, 109,500 \ldots . . . . J a n .26,1924$ Library bulloding- $\dagger$
5s, Ji\&D, \$90.000.....July 1, 1902
(slo,000 due y 'rly to July 1, 1910
Patterson Levee--
8s, July $1, \$ 5,000$.
REFUNDING BoNDS -
48, J\&J, $\$ 110,000$....Jan. 1, 1909
subject to call Jan. 1, 1899
*The city holds $\$ 500,000$ of company's bonds as security

+ The library bonds are not properly a part of the city's debt.
PAR VALUE OF BONDS.-The bonds are all in pieces of $\$ 500$ and $\$ 1,000$.
INTEREST is payable at the office of Winslow, Lanier \& Co., New York.
TOTAL DEBT, ETC. - The subjoined statement shows the total bonded debt of Indianapolls and the city's temporary loans on each of the dates indicated.
Total funded debt..... $\$ 1,869,500$ Jan,1,1895. Jan.1,1894. Jan.1,1893. Temporary loans.

| $\$ 1,869,500$ | $\$ 1,885,500$ | $\$ 0.91,919,500$ | $\$ 1,905,500$ |
| ---: | ---: | ---: | ---: | ---: |
| $\ldots \ldots, 000$ | 33,500 |  |  |

The city has no sinking fund.
CITY PROPERTY.-The city owns $\$ 500,000$ of the "Union Rail road Transfer and Stock Yards Company" bonds. The principal and interest coupons of these bonds become due one month prior to the principal and coupons of the elty's bonds issued in aid of this company.
ASSESSED VALUATION.-The efty's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

| Years. |  | Personal Property. | Total Assessed |  |
| :---: | :---: | :---: | :---: | :---: |
| 1ヶ95. | \$74,454,630 | \$31,183,230 | \$105,637,860 | $\begin{aligned} & \$ 1,000 \\ & \$ 16 \cdot 50 \end{aligned}$ |
|  |  |  | 103,547,925 |  |
| 1892 | 69,208,900 | 29,915,795 | 99,208,900 | 15.70 |
| 1890 | 69,691,230 | 24,006,960 | 93,595,930 | 15.50 |
| 1887 | 35,765,855 | 14,719,765 | 50.485 .620 | 18 |
| 1886 | 39,069,305 | 19,136,585 | 58,205,890 | 13.50 |
| 1880 |  |  | 48,099,940 | 16.00 |

POPULATION. $-\operatorname{In} 1890$ population was 105,436 ; in 1880 it was 75.056; in 1870 it was 48,244 ; In November, 1895, the population was $155,632$.
Indianapolis Sohool District - EEMMA b. RIDENOUR, This district Includes the whole of the eity of Indianapolis.
LOANS- When Due.
BOLLDING, REPUNDING, \& Couron Notes-(Continued)-
 $4198, J a J, \$ 20,000 \ldots . . J u t y$ 1, 1900 4s, F\&A, $\$ 40,000$..... Feb. 1, 1911 ti, $480, \$ 80.000$..........ct 1,1899 Total debt Mar. $20,1896, \$ 605,105$ 4s. M\&\& $48, \$ 80,000 \ldots .$. Mar. 1, 1900 Library and school tax rate. 83.50


## JACKSON CO.-J. H. Matlook, Auditor.

County seat is Brownstown.

LOANS BKIDGE FUNHINO Boxds- When Due. $5 s$, M 48820,000 ...sept. $10,1896-9$
$5 \mathrm{~s}, \mathrm{~A} \& 0$, $\$ 30,000.0 \mathrm{ct}$. 15, 1900-05
$5 s, A d 0 \$ \$ 5,000$ due yearly.
Gravel road bonde-
68, Nov. $\$ 21,050$......Nov. 15, 1896
6s, Nov. 21,000 ........Nov. 15, 1897
68, Nov. $21,000 \ldots$ Nov. 15,1898
68 , Nov. $6,000 \ldots$ Nov. $15,95-9$
The gravel road bonds are not properly a county debt, the township beling responsible for these loans.
INTEREST on all bonds is payable at the office of the County Treasurer, Brownstown, Ind.

## J A Y COUNTY.-County seat is Portland

COUNIY BON
6s, Nov., $\$ 20,000$
When Due. ( $\$ 10,000$ due yearly) to N. 1, 1896 $58, J d J, \$ 20,000 \ldots . . . J^{2}$ Jov, 1.97 ( 85,000 due yearly) to July 5, 1898 5s, Jem, \$6.000 ......Jnly 5, 1902 (\&5,000 due y'rly) to Dec. 6, 1902 $54, ~ s e m i-a t,, \$ 40,000$. Dec. 6,1903
( $\$ 10,000$ due yly.) to Dec. 6, 1906

Total debt Jan. 1, 1896... \$119,050 Tax valuation, real......6,050,000 Tax valuation, personal. $4,050,000$ Total valuation $1895 . .810,100,000$ Ansessment is about actual value. State \& Co. tax (per $\$ 1,000$ ) ..\$7.00
Population in 1890 was ....24,139 Population in 1890 was.... 24,139 Population in 1896 (estim.). 30,000
,000 due y1y.) to Dec. 6, 120

JEFFERSONVILLE.- $\left\{\begin{array}{l}\text { I. F. WHITESIDE, Mayor. } \\ \text { A. H. BAMBER, Clerk. }\end{array}\right.$
This eity is in Clarke County. The $\$ 87,000$ of $73-10$ per cent bonds maturing Aug. 1, 1896, will be refunded.

| LOANS- <br> ITY BONDS- | Floating debt.............. $\$ 15,414$ <br> Total debt. <br> 372,814 |
| :---: | :---: |
| 3s, AdEF, \$87,000 ..Aug. 1, 1896 | Sinking fund............... 8, 871 |
| J\&J, 74,500 ..July 1,1897 | Net debt Jan. 1, 1896.... 368,942 |
| 5, D\&J, 50,000.. Dec. 15, 1900 | Tax valuation, real ......2,318.818 |
| F\&A, 50,000...Feb. 1, 1901 | Tax valuation, personal. 833, |
| Adeo, 16,400. Apr. 1, 1904 | Total valuation 1895, ..3,152,30 |
|  | Assessment is |
| \$44,500..July 1, 1905 | Total tax (per \$1,000) ....... $\$ 29 \cdot 00$ |
| snbject to call. | Population in 1890 was .... 10,666 |
| O..July | Population in 1880 was..... 9,357 |
| Bonded debt Jan. 1, '96...\$357,400 | Population in 1895 |

INTEREST is payable at the City Treasurer's office, and at the Fourth National Bank and U. S. National Bank, New York City.
TAX FREE.- All of the above bonds are exempt from city tax.
KNOX COUNTY.-A. M. Yelton, Clerk.
County seat is Vincennes.

LOANS- When Due. ${\text { Total debt Sept. 1, }{ }^{\prime} 95 . . . \quad \$ 53,000 ~}_{\text {T }}$ | GENERAL PURPOSES- | Tax valuation $1895 \ldots .15,000,000$ |
| :--- | :--- |
| State \& Co. tax (per $\$ 1,000$ ) $\$ 1.81$ |  |

 Floating debt............... 3,000 $\left.\right|_{\text {Population in } 1895 \text { (est.) ... } 36,000}$
INTEREST is payable at the Hanover National Bank, New York.

This city is in Howard County.

LOANSBUMDING BondsG8, M.dN, $\$ 25,000 \ldots$
FUNDING BONDS $6 \mathrm{~s}, \mathrm{~J} \mathrm{LJ}$, , $\$ 25,000$. $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, 10,000$. $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 14,000$. REFUNDING BONDS 534 M\&N $\$ 0000$ Mor 1, 1896 4 s, JdJJ, $\$ 10,000 \ldots$...July 15,1904 SCHOOL BONDS-
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 5,000$. $6 \mathrm{~s}, \mathrm{~J} \& J, 12,000$.

When Due.

AFAY
AFA YETTE.- $\left\{\begin{array}{l}\text { NOAH JUSTICE, Mavo } \\ \text { JAS }\end{array}\right.$
This city is the county seat of Tippecanoe Countr.
LOANS. When Due. Water WORks Bonds 1876REFUNDINGWATER BONDS 1895 - $8 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 75,000 \ldots$...June 1,1896
 Population in 1890 was..... 16,243
Population 1894 (estim.)...22,000 TOTAL DEBT February 1,1895 , was $\$ 300,000$.
ASSESSED VALUATION in 1894 was $\$ 13,642,258$. In 1893 real estate was $\$ 7,485,375$; personal property, $\$ 4,113,435$; total, $\$ 11,598$, 810 ; total tax rate (per $\$ 1,000$ ) $\$ 1950$. In 1888 the total assessed valuation was $\$ 8,274,010$; in $1880, \$ 9,263,490$. Property is assessed at " about 60 per cent actual value."

LA PORTE.- $\left\{\begin{array}{l}\text { FRANKLIN R. CARSON, Mayor } \\ \text { GEORGE KOENIG, Clerk. }\end{array}\right.$
This city is the county seat of La Porte County. The water bonds are free from city tax when held in the city.

LOANS- When Due. $\mid$ Net debt Nov. 1, 1895 $\$ 58,000$ 5 s, M\&N, $\$ 30,000$. May 1, '96-1910 Tax valuation, real...... $2,310,977$ (\$2,000 due yearly.) Water Bond (Refunding) 58, M\&N , $\$ 35,000 \ldots$ May 1, 1896 Total valuation 1895....3,567,825 ( $\$ 5,000$ yearly) to May $1,1902 |$| Assessment about $1_{2}$ actual value. |  |
| :--- | :--- |
| Total tax (per $\$ 1.000$ )... | $\$ 21 \cdot 70$ | Int. payableat city treas.or in N.Y. Sinking 7,000 Population in 1895 (est.).....8,200

## LA PORTE CO.-Simeon S. Bosserman, Treas.

LOANS-
COURT HOUSE BONDS-
5s, Apr. 15, \$154,000. Apr. 15, 1897 ( $\$ 22,000$ due y'rly) to Apr. 15,1903 5 s , Feb. 1, $\$ 80,000 \ldots \ldots . .$. Total debt Jan. 8, 1896.. $\$ 256,000$

Taxral'ation'95(est.).\$23,000,000 Assessment is ${ }^{2} 2$ actual valut. State tax (per $\$ 1,000$ ) $\ldots \ldots . . \$ 3.05$
County tax $($ per $\$ 1,000) \ldots . .88$ County tax (per $\$ 1,000$ ) ...... $2 \cdot 88$ Population in 1890 was.....34.445 Population in 1880 was.... 30,985
Population in 1895 abuut. 35,000
INTEREST on the court house bonds due from 1897 to 1903 is pay able at the First National Bank of Chicago, Ill.; on others at the Chemical National Bank, New York.
TAX FREE.-All of the bonds issued by this county are exempt from taxation.

LA WRENCEBURG.- \{T. WINEGARDNER, Mayor Lawrenceburg is in Dearborn County.
LOANS- When Due | Total debt Oct, $1,1895$. LOANS-

When Due. 5 s , Nov., $\$ 3.000$ Bonds FUNDING BONDS 6 s , A\&O, $\$ 11,000$. ....... 1901 5s, M\&s, $42,200 . . . . . . . . .1898$ subject to call at anar., 190

LOGANSPORT.-Geo. E. Barnett, Treas. This city is in Cass County.
$\qquad$ When Due.
FUNDNG BONDS-
4s, M\&N, $\$ 235,000$... Nov. 1,1915 Int.-Winslow, Lanier \& C. Co., N. Y. Water-works imp. hds. $\quad 15,00000$ Water- Trorks certifs... $\quad 20,00000$


City orders outstand ${ }^{\prime}$ g. $\$ 38.05223$ $\begin{array}{ll}\text { Cotal debt May 1, } 1895 & 363,052 \\ \text { Cash on hand }\end{array}$ Net debt May $1,1895 . . \quad 330,465$ Tax valuation $1894, \ldots, 7,993,940$ Real valuation (est.) ...12,000,000 Population in 1890 was ... 13.328
Population in 1880 was Population in 1880 was ... 11,198

MADISON.- $\left\{\begin{array}{l}\text { ELLISON D. McGUIRE, Mayor. } \\ \text { GEORGE B. CLARK, City Clerk }\end{array}\right.$
Madison is the county seat of Jefferson County.
LOANS-
FUNDING, "A"- When Due.
5 s, M\&N, $\$ 40,000 \ldots$ Nov. 1,1896
( $\$ 8,000$ yearly) to Nov. 1,1900
FUNDING "B "-
5s, J\&D, $\$ 26,000 \ldots \ldots$ Dec. 15, 1901
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$. 35,000 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 35,000$. Dec. 20, 1901 FS. A\&O, $\$ 5.000 . . .$. .Apr. 1, 1902 $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 8,000$ WATERWORKS FUNDING BOV, 1907 $41_{2}$, F\&A, $\$ 86,000$...Aug. 1, 1896 ( $\$ 7,000$ due yearly) to Aug. 1,1909

* The city reserves the right to call and pay $\$ 2,000$ yearly of either

TAX FREE.-Bonds are all exempt from city tax.
PAR VALUE.-These bonds are in pieces of $\$ 100, \$ 500$ and $\$ 1,000$. INTEREST on the water-works funding bonds is payable at the National Branch Bank of Madison; on all other bonds at the office of the City Treasurer in Madison.
TOTAL DEBT, SINKING FUND, ETC.-The subjoined statement shows Madison's total municipal debt, the sinking fund held by the city against the same, the water debt, and the city's floating debt, on February 1, 1895, and on September 1, 1892, and 1890.

Jun. 1,'96. Feb. 1,95. Sept.1,92. Sept.1,90.
$. \$ 200,000$
$\$ 214,000$
$\$ 238,000$
Total bonded debt.. $\begin{array}{rr}\$ 200,000 & \$ 214,000 \\ 15,000 & 8,000\end{array}$
 Water debt (in

## The sinking fund receives yearly about $\$ 8,000$.

ASSESSED VALUATION.-The city's assessed valuation (supposed to be actual value) and tax rate have been as follows:

|  |  | rsonal | Total Assessed | Tax Rale |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Real Estate. | Property. | Valuation. | per $\$ 1,00$ |
| 1895. |  |  | \$4,213,000 | $\$ 20 \cdot 60$ |
| 1894 | \$2,448,630 | \$1,979,409 | 4,428,039 | $20 \cdot 60$ |
| 1891 | 2,454,030 | 2,059,730 | 4,513,760 | $20 \cdot 24$ |
| 1890 | . 2,477,340 | 1,434,905 | 3,912,245 | $24 \cdot 60$ |
| 1888 | . 1,865,940 | 1,337,300 | 3,203,240 |  |

POPULATION.-In 1890 the population was 8,936 ; in 1880 it was 8,945 ; in 1870 it was 10,709 . According to local figures the population in 1894 was 8,923 .

MADISON CO.-W. N. Heath, Auditor.

County seat is Anderson.
LOANS6 s , Dec., $\$ 25,000$ 6s, June, 15,000 6s, Sept., 16,000. $4^{112}$ GR Sept., $10,000 .$.

Dec., 1897
June, 1907
Sept., 1902
Gravel Road Bonds
6s, July, $\$ 1,500 \ldots .$. July, 1896
6s, Jpril, $\quad 1,500 \ldots .$. April, 1897
6s, Apr., $\$ 14,000$..... 1897-1901 (Bart due yearly.)

GRavel Road Bonds-(Cont.)6 s , Sept., $\$ 17,000 \ldots \ldots . .$. Temporary Loa 6 s, Dec., $\$ 10,000 \ldots$. .Dec. 21, 1897 Total debt Jan. 13,96 . $\$ 114,500$
Tax valuation, real.... $18,579,505$ Tax valuation, personal 8,415,270 Total valuation..........26,994,775 Assessment abt. $70 \%$ actual value.
Total Co. tax (per $\$ 1,000$ ) .. $\$ 52 \cdot 00$ Total Co. tax (per $\$ 1,000$ ) . $\$ 82 \cdot 00$
Population in 1890 was.....36,487 Population in 1896 (est.)...70,000

## INTEREST on all bonds is payable in Anderson.

TAX FREE. - Bonds are all exempt from taxation.
MARION.- \{LOUIS A. VON BEHREN, Mayor.
This city is in Grant County.

| LOANS- Amount. | Sinking fund............. \$3,000 |
| :---: | :---: |
| Electric-light 6s........... $\$ 24,000$ | Net debt Mar. 1, 1896... 104,000 |
| Funding 5 s and 6s......... 61,000 | Tax valuation 1895.....6,258,000 |
| School 6s.................... 5, 5,000 | Water debt (included) ... 15,000 |
| Water-works 6s............. 15,000 | Assessment is $1_{2}$ actual value. |
| Interest payable in New York. | City tax (per \$1,000) ......... $\$ 8 \cdot 20$ |
| Bonded debt Mar. ${ }^{\prime}$ '96. . $\$ 105,000$ | Population in 1890 was..... 8,769 |
| Floating debt............. 2,000 | Population in 1880 was..... 3,182 |
| Total debt Mar. 1, 1896.. 107,000 | Population in 1896 (est'd) .. 20,000 |

## MARION COUNTY.-

## County seat is Indianapolis.

LOANS- When Due. Total debt
$6 \mathrm{~s}, \quad \mathrm{~J} \& J, \$ 200,000$. Jan. 1,1898 $5 \mathrm{~s}, \quad \mathrm{~F} \& A, 150,000$.. Ang. 1, 1897 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 100,000 \ldots \mathrm{July} 1,1901$ $4^{1}, \mathrm{~S}, \mathrm{~J} \& \mathrm{D}, 200,000 \ldots \mathrm{June} 1,1900$ $4^{12 s}, \mathrm{~J} \& D, \quad 200,000 . . J u n e ~ 1,1905$ rax valuation $1893 \ldots .137,000,000$ Tax valuation $1892 \ldots 130,000,000$ Assessment about $\$_{4}$ actual value. County rate
County rate.
Total tax iper $\$ 1,000$ ) ............ $10 \cdot 35$ Total tax iper $\$ 1,000$.........10.35

MARSHALL CO.-Oscar R. Porter, Auditor. County seat is Plymouth.

LOANS- When Due. Tax valuation, person'1.\$5,873,640
ASYLUM BONDS-
5s, J\&J, $\$ 40,000 \ldots . .$. July 1, 1896 (\$10,000 due y'rly) to July 1, 1899 Interest payable at Treas office. Total debt Mar. 1, 1896.. $\$ 40,000$. $\begin{gathered}\text { Population in } 1890 \text { was.....23,818 } \\ \text { Population }\end{gathered}$ Tax valuation, real......8,017,780 Population in 1880 was.....23,414

MICHIGAN CITY.- $\left\{\begin{array}{l}\text { G. L. VAN DEUSEN, Mayor. } \\ \text { F. SCHAEUFFELE, Treasurer }\end{array}\right.$ Michigan City is in La Porte County.
LOANS- When Due. Net debt Jan. 1, 1896... \$21,762 6s, Dec., $\$ 8,000$... SCHOOL BONDS
6 s , NOV., $\$ 8,000$ 6s, Nov., $\$ 8,000$ WATER BONDS s, Apr., $\$ 7,000$ Dec. 31, 1899
 at Treas'r'soffice. Jan. 1, 1896....\$23,000

OPTIONAL-The bonds issued by this city are all subject to call.

## MONROE CO.-J. M. Hinkle, Auditor.

County seat is Bloomington.
LOANS- When Due.
BUILDING AND REFUNDIAG- valuation, personal. $\$ 688,150$ 6s\& $5^{1} 1_{2}$ s. J\&.J, $\$ 50,000$ July, $96-08$
\& $5^{1}{ }_{2}$ s, J\& \&J, \$50,000.July,'96-08
(\$4.000 due yearly.)
Subject to call.
Bonded Aebt Jan. 1,'96.. \$50,000
Bonded cebt Jan. 1,'96.. $\$ 50,000$
INTEREST on the bonds is payable at the office of Winslow, Lanier \& Co., New York.

MONTGOMERY CO.-John L. Goben. Aud. County seat is Crawfordswille.
 6s, F\&A, $\$ 10,000 \ldots$. Feb. 7, 1897 6 s, F\&A, 10,000 .... Feb. 7,1898
 6s, M\&y, 20,000....May 11; 1899 Total valuation 1894...19,961,700 Assessment is $3_{4}$ actual value. Total tax (per 81,000 ) ...... $\$ 14 \cdot 35$ Population in 1890 was.....28.025 INTEREST on the bonds due in 1896 is payable at the County Treasurer's offlee; on all others at the Chase National Bank, New York.

MORGAN COUNTY.-County seat is Martinsmille. Total debt (last returns) - $\$ 30,000$ Total valuation $1880 \ldots \$ 7,186,010$ Tax valuation, real......5.236,340 Population in 1890 was....18,643 Tax valuation, personal. $1,949,670$ Population in 1880 was....18,900

MT. VERNON.-
This city is the county seat of Posey County.
LOANS- When Due. Net debt (last returns). FENDIMG: 00 ....June 1, 1899 Tax valuation, real.

827,303

971,842 5s. J\&D, \$10,000.....June 1, 1899 Tax valnation, personal. 704,168 $5 s, J \mathbb{J}, 10,000 \ldots . J u n e 1,1904$ Total valuation 1893.... \$1,676,010 58, ${ }^{2}$, 10,000 ..June 1,1909 Assessment about 3 actual value. | Sotal debt (last returns). | $\$ 30,000$ | City tax (per 81,000 )........... $11 \cdot 50$ |
| :--- | ---: | :--- |
| Sinking fund............. | 2,697 | Population 1890 was....... | INTEREST is payable at the offlce of City Treasurer.

MUNCIE.-Grorge W. Cromer, Mayor.
This elty is the county seat of Delaware County.
LOANS- When Due. |Total general city delot
GEEERAL, City Dbbt- $\quad$ May 15, 1901 Tax valiation, real....... $\$ 118,000$ $\begin{array}{ll}58, \mathrm{M} \cdot \mathrm{N}, \$ 15,000 \ldots . . \text { May } 15,1901 & \text { Tax valuation, real......4, } 643,610 \\ 58, ~ J / \& D & 10,000 \ldots . . \text { Dec. } 15,1906\end{array}$ 58, Var, $\quad 23,000 \ldots$. Feb. 15,1906 Deo. 09 Tax valuation, personal. $1,847,325$ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \quad 15,000 \ldots . \mathrm{Dec} .15,1911$ Assessment ahont 19.... $19,490,935$
 5s, F\&A, 20,000.....Feb. 1, 1914 Population 1896 (est.)...........20,000 INTEREST is payable at the Third National Bank of New York.

NEW ALBANY.- \{THOS,W, ARMSTRONG, Mayor. This eity is the county seat of Floyd County.
LOANS- FURPOSE. Intereal.- Ct. Payable. When Principal.NAME AND PURPOSE. P. Cf. Payabse, When Dree. Outstand'g.
 $\begin{array}{llllll}\text { Improvement Bonda.....1880 } & 6 & \text { M } \\ \text { Refund. Air Line RR. Bonds.. } & 5 & \mathrm{~J} & \mathrm{~J} & \mathrm{~J} & \mathrm{Jay} \\ 21,1900 & 1,1915 & 50,000 \\ 291,000\end{array}$ Rernind. Air Line RR. Bonds..
Kent'y \& Ind. Bridge Bonds company and are endorsed by bridge bonds were lasued by the bridge pany and are endorsed by the eity of New Albans.
INTEREST on the rallroad bonds and on the funding bonds of 1893 is payable in New York; on all others by the City Treaaurer in New Albany.
TOTAL DEBT, ETC.-The subloined statement shows New Albany's total bonded debt and the sinking fund held by the elty agalnst the same on the flrat of January, 1896 and 1895 , on the flrst of September, 1891, and on the Hrat of January, 1893 :

 | Binking funds, etc....... $\$ 383,000$ | 20,47, | 19,000 | 19,011 | 20,774 |
| :--- | :--- | :--- | :--- | :--- |

## Set debt........... $\overline{\$ 363,522} \overline{\$ 366,000} \overline{\$ 367,989} \overline{\$ 368,226}$

TAX-RECEIVABLE COUPONS,-All lssues of New Albany bonds carry tax-recelvable coupons.
ASSESSED VALUATION, -The eity'g asseased valuation (from $1_{2}$ to 3 cash value) and tax rate have been as follows :

|  |  | Personal | Tolal Assessed | Cify Tax |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & \text { Years. } \\ & 1895 . \end{aligned}$ | Eal Entate | Property, <br> 82.812 .355 | Valuation. <br> \$10.195,035 | $\begin{aligned} & \text { per } \$ 1,000 \\ & \$ 13.00 \end{aligned}$ |
| 1894. | 7,854,525 | 2,748,755 | 10,603,280 | $13 \cdot 50$ |
| 1893. | 7,885,935 | 3,227,125 | 11,113,060 | $11 \cdot 60$ |
| 1891. | 7,669,900 | 3,613,915 | 11,283,865 | 11.50 |
| 1890 | 5,325,010 | 3,112,190 | 8,437,200 | 14.40 |
| 1887 | 4,894,575 | 3,133,085 | 8,027,660 | $15 \cdot 60$ |
| 1880 |  |  | 3,725,390 |  |

POPULATION.-In 1890 popalation was 21,059 ; in 1880 it was 16,423; in 1870 it was $15,396$.

PERU. $-\left\{\begin{array}{l}\text { JEABE S. ZERN, Mayor. } \\ \text { DAYID IRWIN, Clerk. }\end{array}\right.$
This oity is in Mriaml County.
LOANS- When Due. |Total debt Jam. 10, 1896. \$120,000
 Subject to call at any time.
Road BovDs ROAD BONDS
93. MCN, 89,000 ( $\$ 1,000$ due yearly on Nov. 1.) SCROOL CITT BONDS
Es, M\&N, $25,000 \ldots \ldots .$. Nov. 1, 1900
6a, M\&N, \$15,000.....Nov, 1,1910 Wajeet to call after Nov. 1, 1900 8s,

J, 875,000 Jnly 1, 1898
INTEREST on the water bonds and school bonds is payable in New Yorks on other loans at Peru.
TAX FREE.-All bonds of this city are exempt from taxation.
PERRY COUNTY.-M. A. Ebermard, Treas. Conntr seat la Cannelton.
Total delt Jan. 25,1896 . 869,265 Tax valuation, peal...2.- $2,220,040$ Total valuation $1895 . . .3,246,965$
$\begin{array}{ll}\text { Total water debt (incl.)... } & 75,000\end{array}$ Tax valuation, real...... 1,693,145 Tax valuation, personal. 115,346 Aasesament about 2 a actual value Total tax (per 81,000 )........ \$29 840 Population in 1890 was....... 7,028 Population in 1880 was...... 5,280 Population in 1895 about...11,000

Assessment is 3.5 motual value. Average tax (per 81,000$) \ldots 822 \cdot 35$ Population in 1890 was.....18,240

PORTER CO.-M. J. Strichfield, Auditor.
County seat is Valparaiso.
LOANS- When Due. 5s, Aug., $\$ 39,000 \ldots .$. Aug 1, 1900 5s, July, 7,000 ......... 18966-1904 (Part due yearly on July 1.) Interest payable at Valparaiso.
Total debt Jan., $1896 \ldots . . . \$ 46,000$ Total debt Jan., $1896 \ldots .$. .... $\$ 46,000$
Sinking fund............ 29,546

Net debt Jan., 1896.
$\$ 16,454$

29,346 Po Tax valuation, personil 13, $1,802,380$ Total valuation 1895 ...15,076,865 Assessment is 34 actual value. Tax rate (per $\$ 1,000$ )......... $\$ 7 \cdot 55$ Population in 1890 was.... 18,052
Population in 1894 (est.)..22,300

PUIASKI COUNTY.-County seat is Winamac. Court house 5s............. $\$ 62,000$ Interest payable at Chicago. Sinking fund. ............. $\quad 2,500$ Tax valuation, real...... $4,988,205$

Total valuation personal. $\$ 973,780$ Assessment about to actual ri.985 Assessment about $y_{0}$ actual value.
Total tax (per $\$ 1,000$ ) ...... $818 \cdot 10$
Popnlation in 1890 was..... 11,233 Population in 1896 (est.)....15,00

RANDOLPH CO.-Wm. A. Wiley, Auditor. County seat is Winchester.
LOANS- When Due. Net debt Feb. 1, 1896.. $\$ 11,622$ Count Boxds- Tax valuation, real..... $10,202,820$ 6s, JdeJ, $\$ 6,000 \ldots .$. Jan. 6, 1897 6s, M\&S, $10,000, \ldots$. Sept. 13,1898 Total debt Feb. 1, 1896 inchester. Sinking fund.................. 4,378 Total valuation personal $5,772,205$ Total valuation 1895 ...15,975,025 Assessment about $8_{4}$ actual value.
Total tax (ner $\$ 1.000$ ) Population in 1890 was......28,085

RICHMOND.-County seat of Wayne County
Cl
58,
P
6 s,
53,
P
68,
LOANS -
When Due,
$8, \ldots \ldots .87,000$
Feb. 1, 1899
6 6, … \$8,000 ......5 to 16 years
53, Adco, $35,000 \ldots .$. Apr, 1,1905
Sabject to call at any time.
Pavire BoxD-
$68, \ldots \ldots, \$ 20,000 \ldots . .1$ to 10 years
SEWER BONDS-
6s, FdA, $\$ 9,600 \ldots$ Feb... '97 to '04
( $\$ 1,200$ due yearly.) Total debt Feb., 1896
Sinking fund $1896 \ldots$... $\$ 142,900$ Net debt Feb., 1896...... 117,900 Total faluation 1895 ....11,221,180 Total Faluation 1895 ...11,221,180 Population 1890 was.......... 16,608 Population 1894 was.......... 20,334 INTEREST is payable at National Park Bank and at the Merchants Exchange National Bank, New York.

SOUTH BEND. - This is the county seat of Bt. Joseph Co.


 5s, M\&es, $\$ 25,000$..8ept. 1, $1900 \left\lvert\, \frac{58, ~ J \& J, ~}{58,000 . . J a n . ~ 1, ~} 1901\right.$ *The water bonds of the issues of 1884, series J, are subject to call at any time.
INTEREST on the cemetery bonds is payable at the 8 t. Joseph County Savings Bank; on the rallroad bonds at the South Bend National Bank; on the water bonds at the National Park Bank, New York City.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows South Rend's fotal municipal debt, the sinking fund held by the city against the same, and the water debt, on July 1, 1893, and on the cleventh of June, 1892, 1891 and 1890.

July 1, June 11, June 11, Jume 11,
Total bonded debt $\qquad$ $\begin{array}{r}1893 . \\ . \\ \hline 215,600\end{array}$
Sinking funds
. 36.656
Water debt (included above).
8178,944 $\begin{array}{r}\$ 220,600 \\ 30,015 \\ \hline\end{array}$ In addition to the bonded debt given above the eity had on July 1 , 1893, a floating debt of $\$ 146,258$.
DEBT LIMITATION.-The elty's debt is limited by the state law to 2 per cent of the assessed valuation.
ASSESSED VALUATION.-The city's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

| Years. | Real Estat | Personisl Prop. | , | Tax Rate |
| :---: | :---: | :---: | :---: | :---: |
| 1891 |  | 83,775,470 | \$11,526,340 |  |
| 1890 | 4,015,280 | 2,209,440 | 6,224,670 | \$26.50 |
| 1888 | 3,713,140 | 2,199,160 | 5,912,300 |  |

POPULATION.-In 1890 population was 21,819 ; in 1880 it was 13,280; in 1870 it was 7,206.

SPENCER COUNTY.-J. G. Rimstiok, Aud'r.
County seat is Rockport.

Floating debt Jan ' $96 \ldots . . \$ 120,000 \mid$ Total valuation 1896... $87,209,575$ | Tax valuation, real......5,293,915 | Total valuation $1880 \ldots 4,761,561$ |
| :---: | :---: |
| Tax valuation, personal. 1,915660 | Population in 1890 was....22,060 |

SULLIVAN COUNTY.-County seat is Sullivan.
Total debt Nov. $1,95 \ldots, 879,500$
Tax valuation $1895 . .10,881000$

Population in 1890 was.....21, 877 | Tax valuation $1895 . . . . ~ 10,881,000$ | Population in 1880 was.....20,336 |
| :--- | :--- | :--- |
| Actual valuatiou abt.. 25,000,000 | Population in 1895 (est.) ...25,000 |

TERRE HAUTE.- \{ FRED. A. ROSS, Mayor.
Terre Hante is the county seat of Vigo County.
LOANS- Whrn Due.
FUNDING BoNDS $(1890-1895)$ FUNDING BONDS (1890-1895)-
$4^{1} 25, J \& J, 8196,000 \ldots . .1896-1909$ $4 \mathrm{~A}, \mathrm{M} \& \mathrm{~N}, 814,000$ due yearly.) 193,000 . May 1, 1915 4s, MaN, 123.000 BONMAY 1, 1915 5s. MEN, 840,000 .....Nov. 2, 1896
8EWER FUND BOSDS
5s, M\&N, $\$ 35,000 \ldots .$. No
HIGH-80HOOL BONDS
$5 \mathrm{~F}, \mathrm{M} \& \mathrm{~N}, 830,000$ May 20, 1905
subject to call at any time.

STREET IMPROVEMENT BONDS-
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 819.593 . . .1897$ to 6s, J\&J, $819,593, \ldots . .1897$ to 1905
( 82,177 due vearly on (\$2,177 due yearly on Jan. 1.)
Interest payable in New York. Bonded deht Jan. 1, ${ }^{3} 96$. $\$ 394,000$ Tax raluation 1895...20,000,000 Assessment is $2_{3}$ actual value. State d Co. tax (per \$1,000). $\$ 11.40$ Ciry tax (per $\$ 1,000$ )......... $12 \cdot 40$ Population in 1890 was.....30,217 Population in 1895 (est.).... 40,000

TIPPECANOE CO.-G. A. Jamieson, Auditor. County seat is Lafayette.

LOANS- When Due. R'd b'ds (add'l) J'e 1,'95 $\$ 113,400$ $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 175,000$... May 20,1903 Gravel Road Bonds68 , var., $\$ 73,000 \ldots \ldots . .1895-1901$ 5s, var.. $40,900 \ldots . . . . .1895-1900$ Total debt Ma
Sinking fund.
19,1896 123,702
R'd b'ds (add'l) J'e 1,95
Tax valuation, real.....17,950,015 Tax valuation, person'1 8,996,175 Total valuation $1896 \ldots 26,940,190$ Assessment $2_{3}$ actual value.
Total tax (per $\$ 1,000$ ).... $\$ 6 \cdot 512$ rotal tax (per $\$ 1,000$ )...... 86.512 Population 1890 was....... 35,078
Population 1896 (est.)....40,000

NTEREST on the court hous the gravel road bonds at the County Treasury
TIP' 1 ON COUNTY.-County seat is Tipton.
LOANS- When Due. Gravel road bonds (add'1).. $\$ 96,500$
 (Part due yearly) to July 1, 1913 Population in 1890 was.....18,066 Bonded debt (last ret ns) . $\$ 170,600$
INTEREST is payable at the Third National Bank, New York.
UNION CO.-G. W. Scott Eaton, Treasurer.
County seat is Liberty
LOANS- When Due. Net debt Jan. 1, 1896.... $\$ 71.000$ 5s, M\&N. \$25,000 .May 1, 1896 Tax valuation, personai. $1.747,690$ 58.000 due Jearly) to May 1,1900
$5 \mathrm{~s}, \mathrm{~F} \in \mathrm{~b}$
$\$ 50,000$ Feb. 1910 Total valuation 1895 ....5,281,235
 Total debt Jın. 1, 1896... $\$ 75.000$ Population in 1890 was......7,006 sinking fund

Population in 1880 was......7.673
INTEREST on the $\$ 25,000$ bonds is payable in New York; on others at Liberty, In'.

VALPARAISO.- Is the county seat of Porter County.

 | Tax valuation $1894 \ldots . .2,100,000$ | $\begin{array}{l}\text { Population in } 1880 \text { was......4,461 } \\ \text { Peal valuation...........10,000.000 }\end{array}$ |
| :--- | :--- |
| Population in 1895 (est.).....,009 |  |

V ANDERBURGH CO.-L. H. LEGLER, Aud. County seat is Evansville.
$\qquad$
5s, J\&D, $\$ 18,000$......June 1, 1899 5 (Snbject to call at any time.) (Subject to call after May 1, 1899) $5 \mathrm{ss}, \mathrm{J} \& \mathrm{~J}, 8100,000 \ldots . . \mathrm{Jan} .1,1910$ FUNDING BONDS

INTEREST is pa
payable in Evansville.
VIGO COUNTY.-JoHn L. Walsh, Treasurer.

## CoA Ser

LOANS-
$5 s, M$ \& N, $\$ 80,000$. 1894 to 1911 5 s, June 2, $160,000 \ldots 1894$ to 1898 $58, \mathrm{M}$ \& S, $100,000 \ldots 1897$ to 1906 Total debt Feb. $1,1895 \ldots \$ 340,000$ INTEREST is payable by the Central Trust Company, New York.
W ARRICK CO.-JoHn Schnermeier, Treas. County seat is Booneville.
Floating debt Feb. 1, '95... $\$ 50,000$ Assessment is near $2_{3}$ actual value. County has no bonded debt. Tax valuation, real..... $\$ 4,835.460$ Tax valuation, personal 1.827,665 Total valuation 1894... 6,663,125 State tax (per $\$ 1,000$

W ARSA W.-This cits is in Kosciusko county.
Total debt March, $1896 \ldots .{ }^{2} \$ 42,000{ }^{\prime}$ Total valuation 1896...\$1,642,105 Sinking fund ............... 4,761 Tatal tax (per $\$ 1,000,{ }^{\prime} 95 \ldots .19 \cdot 20$ Net debt March, $1896 \ldots .$. . 133,218 Population in 1890 was Tax valuation, real......i,117,288 | Population in 1880 was......3,123 Tax valuation, personal...524,825 , Population in 1896 (est.).....3,674

W ASHINGTON.- $\left\{\begin{array}{l}\text { JOHN H. SPENCER, Maror. } \\ \text { DAN MONAGHAN, JR., Clerk. }\end{array}\right.$
This city is in Daviess County.
STREET, SHOP, ETC.- When Due
8s, I\&J. $\$ 15,000 \ldots$...July 1,1896 6s, M\&N, 18,000....May 1, 1905

rax valuation, real......\$2,198,230 Tax valuation, pers $1 .$. Total valuation $1895 \ldots 3,058,745$ Total tax (per $\$ 1,000$ ) $\ldots \ldots . . \$ 14 \cdot 00$ Population in $1880 \mathrm{was} . . .10 .250$

INTEREST on the bonds due 1908 and 1911 is payable in Warsaw; on all others in New York City.
TAX FREE - All bonds are exempt from taxation.
W A YNECOUNTY:-Alonzo Marshall, Aud. County seat is Richmond
LOANS- When Due. COURT HOUSE BONDS-
58 , semi-an.. $\$ 125,000 . .1905-1.909$ 58 , $\$ 25,000$ due Yearly on July 1.) 5 s , semi-an.. $\$ 100.000 \ldots 1910-1913$ (\$25,000 due yearly on Dec. 1.)
 ( $\$ 25.000$ due yearly, on Auge. 1.) Bonded debt Mar, 21, '96. $\$ 375.000$

Total debt.. $\$ 455,000$ et debt Mar. $21,1896 . \quad 428,500$ ax valuation, real ....16.191,000 Total valuation 1895...26,408,400 Assessment about 23 actual value. State \& Co.tax (per \$1,000). $\$ 8.43^{13}$ Population in 18,9 was.....37,628 Population in 1880 was.....38,613

## WELLS COUNTY.-Benj. F. Kain, Treas. <br> County seat is Bluffton

'Total debt Sept., 1894... $\$ 358,000 \mid$ Value of county property. $\$ 275,000$ | Tax valuation 1893....11,246,000 | Population in 1890 was;...21,514 |
| :---: | :---: |
| Real valuation.........22,000,000 | Population 1894 (estim'd)..25,000 |

WEST INDIANAPOLIS.

| Total debt A pril, $1895 \ldots .$. |  |
| :--- | :--- |
| Tax valuation $1894 . \ldots . .4,468,245$ | $\begin{array}{l}\text { Real valuation. .......... } \$ 55,000,000 \\ \text { Population in } 1895 \text { (est. .....7,000 }\end{array}$ |

WHITLEY COUNTY.-County seatisColumbia City.
New court house 5 s, due ' $99 . \$ 41,000$ Bonded debt June 1, 1895. 41,000 Floating debt.

| 1,000 |
| :--- |
| 1,000 |
| 105 | Total debt.....

41,705
Sinking fund...................... 10,268

## ADDITIONAL STATEMENTS

In the table below we give statistics regarding minor civil divisions in the State of Indiana which have an indebtedness of over $\$ 10,000$, and which are not represented among the foregoing detailed reports:

| cation. | Bonded Debt. $\$$ | Float'g Deot | Sinking <br> Fund. | Free Rd. Bond | . Popu= |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Albion, Noble | 13.000 |  | 1,643 |  |  |
| Aurora. Dearbor | 23,000 |  | 3,086 |  | 3,929 |
| Benton County |  |  |  | 60,000 | 11,903: |
| Boone County | 55,000 |  |  | 123,500 | 26,572 |
| Bowling Green, Cla | 12,000 |  |  | , | ,467 |
| Braokville, Frankl | 20,000 |  |  |  | 2,028 |
| Butler, Dekalb Co | 16,900 | 2.000 | 1,128 |  | 2.521 |
| Canneiton, Perry | 2,400 | 8,731 | 1,020 |  |  |
| Cass County | 10,000 |  |  |  | 31,152 |
| Carroll Connty | 110,000 |  |  | 111,000 | 20,021 |
| Connersville, Fay | 45,000 | 5,800 |  |  |  |
| Covington, Fount: | 16,000 | 2,000 |  |  | 1,8911 |
| Crawford County ... |  | 30,952 |  |  | 13,941 |
| Danville, Hendricks | 18,000 |  |  |  | 1,569: |
| Elwood, Madiso | 43,500 |  |  |  | 24,307 |
| Fairmount, | 14,700 | 411 | 707 |  | 2,284 |
| Fayette County | 36,000 |  |  |  | 12,630 |
| Fulton County | 45,000 |  |  |  |  |
| Goshen, Elkhart Co | 12,000 | 13,000 |  |  | 6,033 |
| Hauchrille, Marion | 12,300 |  |  |  |  |
| Hendricks County |  | 20,285 |  |  | 21.498 |
| Heury County |  |  |  | 23,435 | 23,879 |
| Jasper County |  |  |  | 48.500 | 11,185- |
| Jennings Coun | 15,000 |  |  | 3,200 | 14,608 |
| Johnson County | 20,000 |  |  |  | 19.561 |
| Kendallville, Nuble | 13,000 | 5,800 |  |  | 2,960 |
| Lagrange, Lagrunge Co | 20,000 |  |  |  | 1,784 |
| Lake County | 17,000 |  |  |  | 23,886 |
| Lawrence County | 20,000 |  |  |  | 19,792 |
| Lebanon, Boone | 21,000 | 2,500 | 2,240 |  | 3,682 |
| Martin County. | 12,000 |  |  |  |  |
| Miami County |  |  |  | 15,000 | 25,823 |
| Mishawaka, St. Joseph Co | 14,000 | 39,000 | 2,000 |  | 3.371 |
| New Castle, Henry Co. | 35,000 | 1,000 |  |  | 2,697 |
| North Vernon, Jennings | 14,000 |  |  |  | 2,012 |
| Pike County. | 28.000 |  |  |  | 18,544 |
| Portland, Jay Co | 16,000 |  |  |  | 3,725 |
| Princeton, Gibson | 15,000 | 1,000 | 1,958 |  | 3.076 |
| Putnam County. |  |  |  | 35,606 | 22,335 |
| Rensselaer, Jaspe | 16,000 |  | 1,286 |  | 1,4.55 |
| Ripley County |  | 27 |  | 3,7 | 19,350 |
| st. Joseph Cou | 18,000 |  |  |  | 19.034 |
| Salem, Washington | 15,000 | 2,502 | 1,455 |  | 1,975. |
| Seymour, Jackson | 25,500 | 1,230 | 2,608 |  | 5,337 |
| Shelby County |  |  |  | 18,527 | 25,454 |
| Shelby ville, Shelby | 26,000 | 1,000 |  |  | 5,451 |
| Starke County. | 10,000 | 695 |  |  | 7,339 |
| Tipton, Tipton C | 31,000 |  | 1,450 |  | 2.697 |
| Union City, Randolp | 67,000 |  | 3,000 |  | 2.681 |
| Vincennes, Knox Co | 64,000 | 6,165 | 1,700 |  | 8.853 |
| Warren County | 40,000 |  |  | 95,000 | 10,955 |
| Washington | 1-,750 |  |  |  | 18,619 |
| White County | 6,000 | ..... | 1,467 | 68,100 | 15.671 |
| Winchassport, Warren | 11,500 |  |  |  |  |
| Winchester, Randolph | 17,000 | 1,47 | 3,369 |  | 3,014 |

## State of Illinois. <br> ITS

DEBT, RESOURCES, \&C.
Organized as a Territory (Act Feb. 3, 1809) - March 1, 1809
Admitted as a State (Act April 18, 1818)
Total area of State (square miles)
Dec. 3, 1818
State Capital 56,650 Sec. of Sta Treasurer (term ends 2 d Mon. Jan. ${ }^{97}$ ) - - Henry Wulff Legislature meets biennially in odd years on the Wednesday after the first Monday in January, and there is no limit to length of sessions.

HISTORY OF DEBT.-The historical details of the State debt of Illinois from 1829 to 1870, when the debt was all paid off, will be found in the State and City Supplement of April 1894, page 91.
BONDED DEBT.-This State had on October 1, 1895, no bonded debt, except $\$ 18,500$ bonds which have ceased to draw interest, but have not yet been surrendered for payment.
ASSESSED IVALUATION.-The total assessed valuation has been as follows in the years named.
Years. Assessed Val. Fears. Assessed Vat. Fears. Assessed Val. $1894 \quad . \quad 737,758,616$ 1887... $\$ 784,911,874$ 1882.... $\$ 809.995,895$
 $\begin{array}{llllll}1891 \ldots . . & 8322,109,429 & 1884 \ldots . & 798,482,823 & 1879 \ldots & 784,169,803: \\ 1878 \ldots & 857,235,762\end{array}$

DEBT LIMITATION.-No state has developed a greater repugnance to the creating of debt than nlinois, if we may judge from the provisions of its present Constitution. We say developed, because this antagonism has apparently been progressive. Nothing of it is to be found in the Constitution of 1818 . The Constitution of 1848 contanns no reference to munieipalities, but has in it stringent restrictions limiting to $\$ 50,000$ the power of the Legislature to create State debt, except in case of war, invasion, ete., unless the law proposing the issue of bonds is submitted to a vote of the people. But turning to the Constitution of 1870 we find the whole subject of debt-making most thoroughly considered and its basls settled.

FIRST, as to the State, the provisions are not very unlike the provisions of the Constitution of 1848, except that as to the limit for casual defleits and failures of revenue, the aggregate which can be created is very properly ralsed to $\$ 250,000$. But with that exception and with the further exception for the purpose of repelling invasion etc. no debt can be contracted unless the law is submitted to a vote of the people at a general election, which law must contain a provision for the payment of interest as it accrues, and previous notice of the election be given by publication for three months prior to such election. These last two cestrictions as to interest and notice of election are only found in the 1870 Constitution. The sections which cover these matters are as fol lows; we omit the first portion of section 18, which relates only to appropriations and payment of appropriations out of funds belonging to the State:
Sectios 18 * * * * * Provided, the State may, to meet easual dencits or faliures in revenues, contract debts never to exceed in the an
grezate $\$ 250,000 ;$ and moneys gresite ofor,000; and moneys thus borrowed shall be applied to the and to no other purpose; and no other debt except for the purpose of wepelling invaslon, suppresaing insurrection or cerending the state in War (for payment of which the faith of the State shall be pledged), shal be coutracted. unleas the law anthorizing the same shall at a general ofection votes cast for members of the General Arsembly at kuch melection. The General Ansembly shall provide for the publication of sald law for three months at least before the vote of the people shall he taken upon the same: and provision shall be made at the time for the payment of the intereat annually as it shall accrue, by a tax levied for the purpose or trom other sources of revenues whleh law, providing for the payment of such interest by such tax, shall be irrepealable until such debt be Paid: And prorided further, that ue law levying the tax shall be snbSkotrox 20. The State shall never pay assume or become responsible fth credit to or in ald of any pulhife of other corporation, association or individual.
Nothing needs to be added in explanation of the foregolng. The proFlsions seem to be explicit aul to guard most wisely the creation of state debt.
SEOOND, munieipal indebledness is regulated only in the Constitution of 1870. In that instrument thesubject is dealt with in all ita phases, First is a provision in Articie 8, Section 3, forbldling the General Assembly and every monlaipality from making any appropriation in ald of any seotarlan purpose. Second is a "separate section" forbidding any such muplefpality from becoming a subscriber to the stock of any railroad \&c. or to loan its eredit. Third is the broad and general provision, Section 12, Article 9, which limits the findebtedness of all muxicipall ties to 5 per ceat "on the value of the taxable property thereln." \&o We give these sections below :
Anticlek 8, Section 3. Neither the General Assembly nor any county ever. town, townahy, selhool district, or other pablio corporation, shal ever make any apprnyriation, or pay frow any public fund whatever,
any thinz in ald of any chureli or sectarian parpote, or to help \&uppori or fustafin any achool, academy, neminary, collese, univerilty, or other ilterary or selentific institation controlled by any churchat or sectarian denomhatiou whatever; nor shall any grant or donation of land, money of other porsonal property ever be made by the state, or any such pubilo cormoration, to any cinured or for any sectarian purpose.
Asticl. i9, Section 12, No counts, eity, to wnship, school district or manner or for any purpose, to an amount, including existing indebted ness, in the aggregate exceedlug tive per centum on the value of the zasable property thereln, to bes ascertalned by the last assessment for State and connty taxes provions to the incurring of such indebtedness. Any county, city, achool diatrict or other mumiel pal corporation ineur anc any indebtednexs as aforexald, shall berore, or at the time of doing
to. provide for the collection of a direct anmai, tax antient ao. provide for the collection of a direct annual tax sumelent to pay the
interest on such debt as it falls due, and also to pay and discharge the prinelpal thereof within twenty years from the tlme of contracting the kame. Thlasection alall not be construed to prevent any county, elty, towniship, selool district, or other uunicipal corporation, from isanig, thelr wouds in compriance with any vote of the peopple which may have been had prior to the adoption of this Constitation in pursuance of any law prowlaing therefors
SEPARATS Sections.
county, orty, town, townalip of other munieipality shall ever become oubsertber to the capital stock of any milload or pitvate corporation, or make dosation to or loan its eredit in alid of auels corporatlon, provided, hocerer, that the adoption of tilis article shall not be constraed as affectIng the fight of any suel tomiticipality to make such subscrfptiona Where the same have been authorized, under existing laws, by a vote of the people of such mumicipalities prior to such adoption.
The foregoing limitation to 5 per cent is general, as will be seen-that 1s, it applies to all muaicipalities. With this limitation preserved the Leglalature has passed general laws authortzing the city council in sitles and the board of trustees in villages to issne bonds for corporate purposes, for refunding and consolldating debt, for water works, etc.; and the county board of any county has been authorized by general statake to lasue, when it deems it necessary, county bonds, after sub fectiog the matter to the legal rotert of the county at a general election at which a majority vote is required as a prerequialte of the fasue. In sil these general laws, however, it is prowded, according to Section 12 , Article 9, of the Constitution, that in no case must the aggregate indeitedness exceed tive per cent of the taxable property therein.
Improfement Bosis.-There is a kind of improrement bond authordizent fo some enaes which is made a special lien on the land benetitted and to which the 5 per cent limit ha* no reference. We refer to cases Whtel come under the lam eutitled " To divide citles and villages subject "to overflow into limprovement districts." This statute provides that eny such city or village or part thereof may be lald off into an improvement distriet for the purpose of draining, ralaing the grade of the streets
and improving the district; that after the cost for the work has been ascertained and been assessed, the assessment may be paid in instalments or otherwise and such city or village may issue bonds sufficient to pay the assessment. In that case the bonds are a lien on the lots, blocks or parts thereof which shall be designated therein; but before the issue the owner of the lots, ete., to be charged must endorse upon the back of such bond his consent, under seal, in substance as follows: "I hereby indorse the within bond and consent that the lot or lots or parts thereof therein designated "shall become liable for the interest and principal therein namea and 'the same shall be a lien upon said property from this date until paid "off and discharged." The bond when executed by the city or village and so endorsed by the owner shall be recorded in the recorder's otfice in the county, and such record shall be a notice of the lien created to the same extent as the record of mortgages is a notice.
We have room to give only this very brief and imperfect outline of this statute. The whole law will be found in the Revised Statutes of Illinois, the 1889 edition, page 303. To understand the real cause and oceasion or all this machinery, one should study also the previous statute (page 299 , de.) which authorizes cities, \&e., to protect themselves from overflow and inundation and control private levees, \&c. After having read the two laws it will be found that the district improvement bond has been devised as a relief measure, and that it affords a wise and ingenious method for helping those in more moderate circumstances who have been taxed for a very necessary improvement to pay the tax by instalments.
POPULATION OF STATE.-The population of Illinois has been reported as follows in the years named.
$1890 \ldots \ldots \ldots .3,826,351|1860 \ldots \ldots \ldots .1,711,951| 1830 \ldots \ldots \ldots \ldots 157,445$

Taking the last three decades, the increase of population between 1860 and 1870 was 827,940 , or $48 \cdot 36$ per cent; between 1870 and 1880 537,980 , or $21 \cdot 18$ per cent; and between 1880 and 1890748,480 , or 24.32 per cent.

## Cities, Counties and Towns IX THE <br> STATE OF ILLINOIS.

Note-For reports not found in alphabelical order among the follownig see page 103.
ALEX ANDER CO.-JоHN F. Rector, Clerk.
County seat is Cairo. The bonds below described are registered with the Auditor.
Gairo \& Vincennes RF
undin

$\qquad$ al.siand
6 J \& J July 1, 1913 $\quad 52,750$

NTEREST on bonds due in 1915 is payable in New York; on others by the state Treasurer, Springfteld.
BONDED DEBT.-The county's bonded debt on November 20,1895, was $\$ 102,000$.
EQUALIZED VALUATION in 1895 was $\$ 2,524,908$. The state tax (per $\$ 1,000$ ) was $\$ 3 \cdot 30$, Property is assessed at about one-third of lts actual value.

## AIT ON.-This elty is in Madison Connty.

POPULATION in 1890 was 16,563 ; in 1880 it was 14,808


A MBOY-A. J. Tompkins. Supervisor.
tuis township is in Lee County. The bonds described are registered ith the state Auditor.
LOANS- ${ }^{\text {CHICAGO} \text { \& Rock RIv. When Due. }}$ B8, July 1, \$113, noo.July 1, '98-'12 OHIGAGO \& Rock Riv. BoNDs éUNDING BosDs-
July 1, 86,000.... July 1, 1895
(part yearly) to July 1, 1897
Net debt Feb, , 1, 1896 .... $\$ 115,500$

TTEREST is payable is
Total valuation, personal. 87,032 Population in 1890 was... 521,168 Opaurer, Sprisul

AROMA.-This township is in Kankakee Counts.


Assessment about 10 actual value REFUANS GoNDS, (reg.)- 1910
58, ant. $\$ 26,000 \ldots .$. Juy 1,1910 subject to call at any time. Total debt Jan. $1,1896 \ldots \$ 26,000$ County tax (per $\$ 1,000$ ) Town tax (per $\$ 1,000$ )... Total debt Jan. 1. $1896 \ldots 2.000$ topulation in 1890 was..... 20.00 Fol year.
INTEREST on the refunding bonds is payable at Springfleld, ill., or at New York.

A URORA.-Aurora is in Kane Counts.
LOANS - When Due. 58, F\&A, $\$ 46,000$.....Fely, 1, 1905 58, F\&A, $\$ 16,000$......Feb, 1, 1900
b $\$ 1,000$ coupon bonds.
INTEREST on water bonds is payable at the First National Bank, Sew York City.
TOTAL DEBT, ETC -The total efty debt in January, 1896, was $\$ 168,000$ Total township debt (last returus) \$48,000.

ASSESSED VALUATION.-In 1895 the city's total assessed valuation was $\$ 3,883,015$; in 1891 it was $\$ 3,608,463$. Estimated real value 1895 was $\$ 19,415,000$. The township's assessed valuation of real estate in 1891 was $\$ 3,093,375$; of personal property, $\$ 1,143$,061 ; total, $\$ 4,236,436$. Property is assessed at 20 per cent of its actual value.
BONDS ILLEGALLY ISSUED.-"Many years ago bonds were ssued by the town to the Ott. Os. \& Fox Valley R. R. Co. which were declared illegal by the Supreme Court of the United States in a suit in stituted by the town of Ottawa, which issued similar bonds under the same act of the Legislature of thie State of Illinois, and of course town could not legally levy a tax to pay them."
POPULATION.-The population in 1890 was 19,688 ; in 1880 was 11,873; in 1870 was 11,162 . Population 1895 (estimated), $27,000$.

## Aurora Sohool District No. 4.--

LOANS-

| SOHOOL BONDS-1895. When Due. | Total debt July 1, 1895.. |
| :---: | :---: |
| Tax valuation 1894..... |  | $5 \mathrm{~s}, \mathrm{~J} k \mathrm{~J}, \$ 10,000 \ldots \ldots .1903-1907$ Real valuation Interest pavable in New York.

BEARDSTOWN.- \{ $\begin{aligned} & \text { H. M. SCHMOLDT, Mayor. } \\ & \text { C. }\end{aligned}$
This city is situated in Cass County.
LOANS--
When Due. Floating debt
Re, JitJ, $\$ 96,500$
5s, J\&J.J, \$96,500.....Jan. 1, 1902
6s, AdO, \$25,000 .....Apr. 1, 1908
 Apr. 1, 1908 on the water bonds at the First National Bank of Beardstown.

BELLEVILLE.- $\left\{\begin{array}{l}\text { FREDERICK SUNKEL, Mayor } \\ \text { F. W.PANDERER, Treasurer }\end{array}\right.$
This city is in St. Olair County.
$\qquad$ When Due. Tax valuation, real .... \$1,703,650 REFUNDING Bonds 4s, M.t-S, $\$ 84,000 \ldots .$. Sept. 2, 1909 Subject to call after Sept. 2, 1899 $4 \mathrm{~s}, \mathrm{~J} \not \mathrm{~J}, \mathrm{H}^{2} 40,000 \ldots . . \mathrm{Jan}$. 1, 1910 Subiect to call after Jan. 1, 1900 Total debt Jan., $1896 \ldots . . \$ 124,450$ Total nation, personal. 582,196 Total valuation $1895, \ldots 2,285,846$ Assessment is 14 actual value $5 \cdot 40$
Total tax (per $\$ 1,000$ )..... $\$ 58 \cdot 40$
. Population in 1890 was......15.361 otal debt Jan., 1896.... \$124,450 Population in 1895 (est.)...18,471 TAX FREE.-All of the bonds issued by this city are exempt from taxation:

BEMENT.-This township is in Piatt County. The bonds described are registered with the State Auditor.
LOANS- When Due. $\mid$ Bonded debt (last returns) $\$ 48,000$ 6s, July 1, $\$ 17,000$....July 1, $1893 \begin{aligned} & \text { Population in } 1890 \text { was.... } \\ & \text { Population in } 1880 \text { was... }\end{aligned}$ RaILROAD AID BONDS-
10s, July 1, $\$ 1,000 \ldots .$. Past due.
INTEREST is payable by the State Treasurer, Springtield.
BLOOMINGTON.-\{ $\begin{aligned} & \text { EDGAR M. HFAFER, Mayor. } \\ & \text { MATT. C. SMITH.Treasurer. }\end{aligned}$ Bloomington is in McLean County. The city owns its water works and electric-light plant.
LOANS
RAHROAD Bonds issued to St. L. Jack. \& Chic. R. R.$5 s$, Adto, $\$ 37,500 \ldots . . . . . . . . . . . .1907$
but subject to call after 1897 WATER WORKS -
 ( $\$ 5,000$ due yearly to Jan. 1,1899

INTEREST on railroad bond
INTEREST on railroad bonds is payable in New York by the American Exchange National Bank; on water works bonds by City Treasurer.

BLOOMINGTON SCHOOL DISTRICT. $\left.\begin{aligned} & \text { Ponded debt Sept. } 1, \text { '95. } \$ 30,000 \\ & \text { Tax valuation } 1894 . . . .3,568,787\end{aligned} \right\rvert\, \begin{aligned} & \text { Real valuation ......... } \$ 14,275,148 \text { Population'95 (sch. census).25,000 }\end{aligned}$

BLUE ISLAND.-Blue Island is in Cook County,
Total debt July 1, 1895...\$25,000 Real valuation ......... $\$ 3,000,000$ Water debt (included) ..... 17,000 $\begin{aligned} & \text { Population in } 1890 \text { was......2,521 }\end{aligned}$

## BRIMFIELD.-W. L. Wiley, Treasurer.

This township is in Peoria County. The bonds described are registered with the State Auditor
LOANS-
When Due. 5s, J\&J, $\$ 47,000$.
July 1,1895 Fis July 1, $\$ 22,000$. ...July 1, 1895 . (Part due yearly) to July 1, 1909 58, July $1, \$ 22,000$...July $1,1895 \left\lvert\, \begin{aligned} & \text { Bonded debt Nov., } 1895 \ldots . . \$ 72,000 \\ & \text { (Part due vearly) }\end{aligned}\right.$ INTEREST is payable by the State Treasurer, Springfield.

CAIRO.- $\begin{aligned} & \text { C. R. WOODWARD, Mayor. } \\ & \text { J. S. REARDEN, Comptrolie }\end{aligned}$
This city is in Alexandria Countr.
LOANS- When Due. ${ }^{2}$ Floating debt
FUNDNG RAILROAD BONDS-
$68 . J \& J, \$ 52,600$ INETALMENT Bonds-
68, J\&JJ, \$59,600......July 1, 1898 8s, A\&O, BONDS- $\$ 3,000$ 88, A\&O, \$3,000......Oct 2, 1898 Population (per $\$ 1,000$ )...... INTEREST on registered bonds is payable by State Treasurer, springfield.

CANTON UNION SCHOOL DISTRICT
This district comprises about ten square miles of Fulton County, including the whole city of Canton.

LOANS- When Due.
5s, J\&J, \$18,000 .......1907-1915


Total debt July 1, 1895... $\$ 45,000$ Interest payable in New York. Population 1895 (est.).... $\quad 10,000$

CHAMPAIGN.-This township is in Champaign County The bonds described are registered with the State Anditor.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Railroad Aid Bonds- } \\ & \text { FUNDING Bonds- }\end{aligned}\right.$ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 53,500 \ldots . . \mathrm{July} 1,1913 \begin{aligned} & \text { Bodided debt (last returns) } . \$ 86,500 \\ & \text { Population in 1890 was }\end{aligned}$ 5 s, Jan. 1, $\$ 33.000$....Jan. 1, 1909 Population 1895 (estimat.) 10,000 (Subject to call after Jan. 1, 1904)
INTEREST is payable by the State Treasurer, Springfield.
CHARLESTON.-w. R. PALTON, Mayor.
This town is in Coles County. The bonds described are registered with the State Auditor.
LOANS- When Due. WATER Bonds- ar 24,1895
 (Subject to call at any time.) Population in 1890 was.
INTEREST is payable by the State Treasurer, Springfield.
ASSESSED VALUATION.-In 1894 the total assessed valuation for the town was $\$ 760,529$ and for the city was $\$ 520,215$, property being assessed at about. 16 per cent of its actual value. Total tax rate (per $\$ 1,000$ ) for the city was $\$ 8 \cdot 49$, and the average rate for the town was $\$ 4 \cdot 27$. The city has a water bonded debt of $\$ 20.000$, which was its only indebtedness.

CHICAGO.-\{ $\begin{aligned} & \text { GEORGE B. SWIFT, Mayor. } \\ & \text { HPRAM J. JONES. Comptroller }\end{aligned}$
This city is in Cook County. It will be noticed that all the bonds bear ing a high rate of interest fall due within the next three years, making it possible for the city to decrease its annual interest payments ma terialiy by refunding them at a much lower rate.


INTEREST.-Interest on the Chicago city bonds is paid in New York by the American Exchange National Bank.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Chicago's total debt, and the sinking fund held by the city against the same, on each of the dates named.
Tot Jan. 1, 1896. Jan. 1, 1895. Apr. 1, 1894. Jan. 1, 1893 $\begin{array}{lllll}\text { Tot. bonded debt. } \$ 17,188,950 & \$ 17,722,950 & \$ 18,431,450 & \$ 18,476,450 \\ \text { Sinking funds... } & 1,090,672 & 358,229 & 334,229 & 383,420\end{array}$

Net debt. $\ldots \overline{\$ 16,098,278} \overline{\$ 17,364,721} \overline{\$ 18,097,221} \overline{\$ 18,093,030}$ The city's water debt on January 1, 1895 (included in the above total), was $\$ 4,226,000$.
CITY PROPERTY-The city owns buildings and real estate of the value of $\$ 23,922,763$, including water works which have cost $\$ 21$, 888,245, and an electric-light system.
DEBT LIMITATION.-The city's debt is limited by law to 5 per cent of the assessed valuation, as determined by the State Boardo. Assessors.
ASSESSED VALUATION.-The city's assessed valuation (which is about one-tenth its cash value) and tax rate for city purposes have been as follows:

| Year | Real Estate | * Per. Propert | *Total Val. | Tax $R$ |
| :---: | :---: | :---: | :---: | :---: |
| 1895 | \$192,498,842 | \$550,977,983 | \$243,476,825 |  |
|  | 190,163,384 | 56,462,078 | 246,625,442 |  |
| 1892 | 190,614,636 | 83,117,502 | 243,732,138 |  |
|  | 203,353,791 | 53,245,738 | 256,599,574 | 47.77 |
|  | 170,553,854 | 48,800,514 | 219,354,368 | 43.52 |
|  |  |  |  |  |

* Includes valuation of railroad property, which for 1895 was $\$ 14$, 127,783.
The tax rate above given is that for city purposes only. In addition to this the three districts of which the city is composed are assessed for their proportion of State and county taxes, and for certain improvements, the city in its corporate capacity not being assessable for these purposes.

CITY'S GROWTH.-The eity's growth in population, wealth and indebtedness appears from the following:

| Year | Population | Taluation. | $a x$ | Bonded debi |
| :---: | :---: | :---: | :---: | :---: |
| 1895. |  | $\$ 243,476,825$ |  | $\$ 17,188,950$ |
| 1894 (est.) | 2,000,000 | 246,625,442 |  | 17,722,950 |
| 1893 (est.) | 1,700,000 | 245, 990,351 | \$11,810,969 | 18,431,450 |
| 1892 |  | 243,732,138 | 12,142,448 | 18,476,450 |
| 1891 |  | 256,599,574 | 10,453,270 | 13,530,350 |
| 1890. | 1,099,850 | 219,354,368 | 9,558,334 | 13,545,400 |
| 188 | 503,185 | 117, 133,643 | 3,899,126 | 12,752,000 |
|  | 306,605 | 275,986,550 | 4,139,799 | 11,041,000 |
| 50. | 109,206 | 37,053,512 | 573,315 | 2,336,000 |
| 1850. | 28,269 | 7,220,249 | 25,270 | 93,395 |

This distriet was organized in 1889 and it includes practically the entire city of Chieago and the greater part of the towns of Lyons and Cicero.
5 LOANS- When Due. $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 2,800,000$ Jan. '97 to ' 14
$58, \mathrm{~J} \& \mathrm{~J}: 2$ ' 850,000 July' 96 to ' 14
(\$150,000 due yearly.)
4129, J\&J, \$8,800,000.Jan.,'97 to' 15 4 12s, J.J.J, 8900,000 , Jan. 1, 97,16 Total debt Meh. 1896. $\$ 11,950,000$ Tax valuation 1894..244,253,105 Tax levy over $\$ 1,200,000$ yearly. Population 1895 about. $1,750,000$

CLARK COUNTY.-D. Young, Treasurer. County seat is Marshall.

LOANS- When Due. 6s, Jan., $\$ 30,000$......part yearly (Sublect to call at any time.) Funding Bond Tax-
 68, May, $\$ 30,000 . .$. May $^{1}$
Tow NsHir Regis. Boxds-
78, var., 860,000 ............. Various
INTEREST on the registered bonds due 1895 and 1900 and on the township bonds is payable at the State Treasurer's offlce; on all other bouds at the County Treasurer's office.

COOK CO.-D. D. Healy, Pres. Board of Com. Cook County contalns the City of Chicago.

## LOANS- UHT House Bonds- <br> When Due.

 54, J\&EI, 8750,000 .f. Mbs
an. 1, 1899
Refundisg Bonds-
4124, Mide $, 81,155,500$
428, MckN, $81,158,500 . \mathrm{May} 1,1900$
 48, M18 N, $1,147,500$, May 1,1896
( 867.500 dae s'rly) to May 1, 1912

Bonded debt
Floating debt Total debtebt........... T'nsblp bds an. 1, 1896. Tax Taip bds, (ad. Feb.'95 Tax valuation $1895 \ldots \ldots 1,668,6$ Assessment is $1_{5}$ aetual value. Total tax (per $\$ 1,000$ )...
Population in 1890 was Population in 1880 was

DE KALB.-This eity is in De Kalb County.
Total debt Dec., $1895 \ldots . \$_{2} 25,500 \mid$ Population in 1890 was. Real valuation ........... $3,000,000$ Population in 1895 (est.)....1.598

## DIXON.- $\left\{\begin{array}{l}\text { C. H. HUGHES, Mayor. } \\ \text { E. }\end{array}\right.$

Dixon is in Lee County
LOANS- When Due. Sinking fund
BRidge Bonds- Net debt Jan. i, is9.
5s, July 1, $\$ 65,000$...July 1, 1906 Subject to call after July 1, 1896 Bonded debt Jan. 1, 1896. \$65,000 Floating debt............... 4,900 69 Population in 1890 was
INTEREST is payable by S . A. Kean \& Con in 1880 was
DOUGLAS.-
This township is in Efingham County
LOANS-
When Due. 6s, July, $86,000 \ldots$......Mar. 1, $1906^{\text {W }}$ 68, Mar., 832,000

Mar. 1, 1903
6s, July, $\$ 8,000$.......Mar. 1, 1904
68, July, sion,000 ant any time. Mar. 1,1905
Optional at any time.
Interest pald by state Treasurer. Bonded deht (last ret'ns)... $\$ 47,000$ Bonded dent (nast ret ns) ..847,000 Tax valuation, personal.... 74,391
Total valuation 1893 ....326,912 Total valuation $1893 \ldots . .326,912$ Total tax (per $\$ 1,000$ ). Population in 1890 was.......4,211

## DRUMMER.-T. Ross, Supervisor.

This township is in Ford County.
LOANS. When Due.
5 FUNDING BoNDS- July 15, $\$ 62,000$.July 15, 1896 5 s, July $15, \$ 62,000$.July 15,1896
Total delt Feb., $1896 . \ldots . . \$ 62,000$

State \& co. tax (per \$1,000). \$12•80
Arsessment about 1 , actual value. Total debt Feb. $1896 . . . . . .80 .000$ Population in 1890 was.

Population in 1890 was......2,997
Population in 1880 was $. . .2,383$ Tax valuation $1895 \ldots \ldots . .529,617$ | Population in 1896 (est.) ...... 3,750
INTEREST is payable by the State Treasurer, Springteld.
EAST LINCOLN.-This township is in Logan County. The bonds deacribed are registered with the State Auditor.
5s, LOANS 5s, July 1, $\$ 88,000 \ldots$...July 1,1906 Population In 1890 was......4,480 INTEPEST \& marable by the State Treaser, Bpine

## EAST OAKLAND.-This township is in Coles County

 The bonds are registered with the State Auditor.LOANS- When Due. $\mid$ Bonded debt (asar returns) $\$ 775,000$ 10s, Mar. 1, $\$ 75,000 \ldots$. past due Population in 1880 was........ 2,086 INTEREST is payable by the State Treasurer, Springtield.
EAST ST. LOUIS.-East st. Louis is in st. Clair Co.
On Sept. 1,1888 , the oity issued $\$ 650,000$ refunding bonds in settlement with its oreditors. "These bonds are all the indebtedness the oity has or can contract for a number of years. . . . . . They are registered in the State Auditor's office at Springtleld, III., and the interestand prinelpal aro collected by the State, and by the state paid to the coupon or boudholders.

## LOANS -

P. Ot. Payable. When Drincipal, Oulstand'?
 INTEREST is payable by the State Treasurer at Springfleld, Ill., and by the American Exchange National Bank of Now York City.
TOTAL DEBT at the date of our last returns was \$650,000.
ASSESSED VALUATION.-Total assessed valuation in 1894 was $\$ 5,000,000$; estimated real value, $\$ 25,000,000$. In 1893 the assessed valuation of real estate was $\$ 4,174,658$; of personal property, $\$ 903,561$; total, $85,078,219$; total tax rate (per $\$ 1,000$ ), $\$ 56 \cdot 50$, includIng state tax $\$ 3 \cdot 10$, county tax $\$ 1 \cdot 50$, city tax $\$ 21 \cdot 80$ and average school tax $\$ 20 \cdot 50$. Property is assessed at about 20 per cent of its actual value.
POPULATION.-The population in 1890 was 15,169 ; in 1880, 9,185 ; in 1895 (local estimate) 25,000 .
East St. Louis School District.-st. Claí County.
Total debt (last returns). $8107,000 \mid$ Real valmation ........ $\$ 15,000,000$


## ELGIN SCHOOL DIST.-H, L. Given, Treas.

This district is in Kane County.
LOANS-
SCHOOL Bospa- When Due.
Twx valuation, real..... $\$ 2,766,160$
 Bonded debt July i, $95 . \$ 166,000$ Assessment about $1_{5}$ actual value. Floating debt.......... 18,000 Population in 1890 was.....17,823 INTEREST on the bonds above described is payable at EIgin.
ELMWOOD.-Edson E. Dalton, Olerk.
This township is in Peoria County. The bonds described are registered with the State Auditor.
$\qquad$ Then Due.
Tuly 1, 1909 58, JdUT, 880,000 July 1,1909


Assesed valuation 1894. $\$ 854,000$ Total tax (per 81,000) .... 29.83 INTEREST is payable by the State Tiation in 1880 was

FORD COUNTY.-County seat is Paxton. The bonds described are registered with the State Auditor.

LOANS- When Due. Tax valuation, personal. \$694,839 58, J\&EJ, \$111,000.....July 1, 1896 $\begin{aligned} & \text { Total valuation, 1895...3,529,942 } \\ & \text { Assessment is }\end{aligned}$ (Part due yearly) to July i, 1006 Assegsment is $\mathrm{I}_{4}$ actual value. | (otart due yearly) to July 1,1906 | Total tax (per $\$ 1,000$ ) ...... 812,70 |
| :---: | :--- |
| Total debt March 1896. 8111,000 | Population in 1890 was....17,035 | Tax valuation, real.....2,835,103 $\mid$ Population in 1880 was... INTEREST is payable by the State Treasurer, Springfiela.

FR ANKLIN CO.--County seat is Benton.
The bonds below described are registered with the state Auditor Suits have been instituted in the United States Court against this county on interest coupons. The county is paying interest on about $\$ 37,000$ of its indebtedness. The U. S. Supreme Court has declared $\$ 100,000$ of the railroad bonds null and void.
 BETLEVILE \& Endorado RR.
88, Jd.J, $\$ 149,000$....Nov. 13,1897
 Bonded debt Mar. 1, ' $95 . \$ 149,000$ Population in 1880 was..... 16,129

FREEPORT.-\{ $\begin{aligned} & J . P \text { P. YOUNGER, Mayor. } \\ & \text { GEO, H. TANDY, Clerk. }\end{aligned}$
Freeport is in Stephenson County.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation, personal } \$ 553,166 \\ & \text { Total valuation 1895... } 1930,014\end{aligned}\right.$ $412 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 62,000$..Ang. 2,1910 Int. payable at City Clerk's office. Total debt Nov., $1895 \ldots . \$ 62,000$ Tax valuation, real.......1,376,848 Assessment is 1 actual value. Total tax (per $\$ 1,000$ )...... $\$ 56 \cdot 70$ Population in 1890 was..... 10,189

TAX FREE-All of the city's bonds are exempt from taxation.
GALEN A.-JOHN G. SCHMOHL, Mayor.
This city is in Jo Daviess Countr.
LOANS-
When Due.
Tuly 1 NG Boyds-
$\begin{array}{llll}\text { 964..... Purt yearly } & \text { Population in } 1890 \text { was.... } & 5.635 \\ \text { Population in } 1880 \text { was.... } & 6,451\end{array}$
INTEREST and principal of the city's bonds are payable by the State Treasurer.

GALESBURG-\{ J. J. TUNNICLIFF, Mayor.
This city is in Knox County.


When Due.
Total debt. .
$\$ 143.000$ 5s, A\&O, $\$ 43,000 \ldots$. Oct. 1, 1900 5s, A\&O, $\quad 43,000 \ldots .$. Oct. 1,1910 5s, M\&N, $25.000 . .$. Nov. 1, 1903 58, M.\&N, 25.000.....Nov. 1, 1913 Bonded debt Mar., 1896. $\$ 136,000$
Floating debt...... Net debt Mar., 1896. 22,200
120,800 Tax valuation $1895 \ldots \ldots .2,953,005$ Assessment is $1_{5}$ actual value. Total tax (per $\$ 1.000$ )....... $\$ 63 \cdot 80$ Population in 1890 was..... 15,264

INTEREST is payable at the Chemical National Bank, New York City.

GALLA TIN CO.-County seat is shawneetown. The bouds below described are registered with the State Auditor.
LOANS- When Due. Equalized valuat'n '94.s1,577,619 6s, J\&J. $\$ 190,000$......July 1,1905 Assessment about $\mathbf{1}_{4}$ actual valine. (subject to call at any time.) Population in 1890 was.... 14.935
TOTAL BONDED DEBT at date of last returns was $\$ 243,000$
Net debt per capita in $1890, \$ 16.27$; in $1880, \$ 23 \cdot 83$.

## GIBSON CITY.-Gibson City is in Ford County.

Water debt July 1, 1895. $\$ 22,000$ Real valuation ........... $\$ 1,000,000$ City has no other bebt.
156.000 Population in 1890 was...... 1,803
Population 1895 (estiwated).2,300

GROSSDALE.- (Frossdule is in Cook County.
Total deht Jan, 23, 1896.
Act.val'tion of
$\$ 87.300$
$\mid 80 p u l a t i o n ~ i n ~$
1896 (est.)....... 800 Act.val'tion of properts 1,586,075
The town's bonds were issued for sewer purposes. They bear interest at the rate of 6 per cent, pasable aunually at the First National Bank of Chicago.

## HANCOCK COUNTY.-County seat is Carthage.

LOANS- . I. RR When Due. Tax valuation 189..... \$7,892,993 $5 \mathrm{~s}, \ldots . . . \$ 50,000$... (renewal) Assessment is about 5 actual value ( 10.000 . Total debt Mar, 1896 to y50, 1900 Population in 1890 was.... 31,907 INTEREST is payable by the State Treasurer, Springfield.

JACKSONVILLE.-WakRen Case, Compt'r. This city is in Morgan County.
LOANS- When Due. | Equalizedvalu't'n, real. $\$ 1,452,112$ FUNDING BONDS5 s , J\&J, $\$ 99,000 \ldots$ Apr. 27, 1905 Total equal. val'n 1895, 1,920,141
 Total debt Nov., $1895 . . . \$ 254,500$ Population in 1880 was......12,935 The bonds are registered with the State Treasurer.
INTEREST is payable at State Treasury, Springfield, and in New York City.

JASPER COUNTY.-County seat is Newton. The bonds described below are registered with the state Auditor. FUNDING BONDS- When Due. ${ }_{\text {RAILROAD BONDS- }}$
5s, Oet. 1, $\$ 56,000$.....Oct. 1, 1895 Bonded debt (last returns. Past due. (Part due yearly) to Oct. 1, 1907 年 $\begin{aligned} & \text { Bonded debt (last returns) } \$ 76,000 \\ & \text { Equalized valuat'n 1894.1,725,885 }\end{aligned}$ Population in 1890 was.. 18,188 INTEREST is payable by the State Treasurer, Springfield.

## JEFFERSON COUNTY.-County seat is Mount

 Vernon. The bonds described are registered with the State Anditor.When Due. $\mid$ Bonded debt (last ret'n-1) $\$ 76,000$

 | (Part payments) to July 1, 1907 | $\begin{array}{ll}\text { Population in } 1890 \text { waz.. } & 22,590 \\ \text { Population in } 1880 & \text { was.. }\end{array}$ | 20,686 |
| :--- | :--- | :--- | :--- | INTEREST is payable by the State Treasurer, Springtleld.

JOLIET.- $\begin{aligned} & \text { EDWARD C. AIKIN, Mayor. } \\ & \text { J. B. MOUNT, Treasurer. }\end{aligned}$
This city is in Will County.
LOANS- When Due. School BondsBRIDGE BONDS- May 1,1897 5s,..... $\$ 11,000 \ldots .$. July 1,95 d' $^{\prime} 96:$ FLOATNG DEBT (FUNDED)- 83 May 1897 WATER BOND\&5s, ..... 50,000.....Jnly 30, 1004 Bonded debt July, 1895 . \$175,200 Tax valuation $1844 \ldots . .3,976,181$ Totar tax (per $\$ 1,000$ ) .. $\$ 25.00$ Population in 1890 was.....23,264
38, ..... $\$ 10,000 \ldots$....July 1,1896 $4 s, \ldots . . \$ 3,600 \ldots . . . J a n .1,1900$ REFUNDING BONDS-1895. 1900 $41_{2}$ s, June, $\$ 14,000$......June 1900
$4^{1}{ }_{2 s}$, June, $15.000 \ldots .$. June, 1905
$4^{1}{ }_{2 s}$, June, $20,000 \ldots . . J$ une, 1910
INTEREST on the refunding bonds is payable at the City Treas urer's Office.

## KANKAKEE CO.-County seat is Kankakee.

$\qquad$ When Due. | Equalized valuat'n '95. \$5,363.215 FUNDING Bonds5s, July 1. $\$ 50,000$.....Tnly 1, 1904 Total tax (per $\$ 1,000$ ) ........ $\$ 12 \cdot 70$ Bonded debt Jan. 8, 1896.. $\$ 50,000$ Population in 1890 was .....28,732 INTEREST is payable by the State Treasurer, Springfield.

KANKAKEE SCHOOL DISTRICT.-

## George A. Woodruff, Treasurer

LOANS- When Due. $\mid$ 5, J\&JJ, $\$ 15,000$.......July 1, 1899 BUILDNG AND REFUNDING5 s , Sent. 1, 4,500 (Subject to call $\$ 1,000$ yearly.) Total debt Jan 1896 July 1, 1904 Tax valuation 1895....... 871.300 Reai valuation (est.) ... $\$ 9,400,000$ Population 1896 (est.) ....... 12,000

LAKE FOREST.-Lake Forest is in Lake County.
Total debt July $1, ' 95 \ldots . . \$ 19,000 \mid$ Population in 1890 was....... 1,203 Tax valuation 1894....... $1,876,568 \left\lvert\, \begin{aligned} & \text { Population } 1895 \text { (estimated) } 1,500\end{aligned}\right.$

## LA WRENCE CO.-County seat is Lawrencerille.

Total debtJuly 1, 1895.. $\$ 21,000$ Population in 1890 was..... 14.693 Tax vallation 1894......1.603,851 Population in 1890 was..........663

LINCOLN.-\{ $\begin{aligned} & \text { D. TURNBOIT, Mavor. } \\ & \text { FRANK BOLLIN, Clerk }\end{aligned}$
This city is in Logan County.
LOANS- When Due. Tax valuation, real....... $\$ 425.868$
 Bonded debt Jan., 1896 .... $\$ 53,000$ Population in 1890 was.........7.725 Sinking fund................ 4,000 Population 1895 (estimate
INTEREST is payable by the State Treasurer, Springfield.

## LOGAN CO.-County seat is Lincoln.

LOANS- When Due. Tax valuation, personal\$1,163,569 1907 Total valuation $1895 \ldots .6,903,893$ (Subject to call at any time.) State tax (per $\$ 1,000$ ) ....... $\$ 5^{\circ} 20$ Total debt Jan. 1. 1 $196 \ldots . . \$ 30,000$ County tax (per $\$ 1,000$ )
Tax valuatiou rea'.....5,735,324 $\left.\right|_{\text {Population in } 1890 \text { was..... } 25,489}$
TAX FREE-All bonds issued by this county are exempt from taxation.

MACON CO.-J. M. Dodd, Countr Clerk.
County seat is Decatur. The bonds described below are registered with the State Auditor:

LOANS- When Due. Total deht Apr. 1, 1896. $\$ 127,000$ EE BONDS-1893. Tax valuation, real.......8,2 $26.8-9$. | $58, \ldots ., \$ 14,000 \ldots \ldots . .1900-1901$ | $\begin{array}{l}\text { Tax valuatiou, personal. } 1,895,870\end{array}$ |
| :---: | :---: | :---: |
| $58, \ldots \ldots, 66.000 \ldots \ldots . .1902-1912$ | Total valuation 1895...10,162,759 | 5s, ...., 66.000 ........1902-1912 (\$6.000 due yearly.)

REFUNDNG BO•DSAssessment about ${ }^{4}$ actual valne.
Population in 1890 was ... 38,033
Interest is payable at New York.
MACOUPIN CO.--Thos. Z. Gleason. Treas.
County seat is Carlinville. The bonds below described are registered with the State Auditor.
 F'nd'g Ct.-House bonds, 1890. 6 July 1, July 1, '98-0.3 \$800,000 Subject to call after July 1 in any year.
INTEREST is payable at the American Exchange National Bank. New York City, and at the State Treasury, Springfield.
TOTAL DEBT on February 1, 1896, was $\$ 959,325$, wh:ch will be reduced to $\$ 800,000$, as given above, on Julv 1, 1896
EQUALIZED VALUATION in 1895 of real estate was $\$ 5,484,546$ personal property, $\$ 1,028,971$ : total, $\$ 6,513,517$; tutal tax rate (per $\$ 1,000), \$ 9 \cdot 70$. Property is assessed at about one-fourth actual value
POPULATION in 1890 was 40,380 ; in 1880 it was 37,692 . Iu 1896 . the population, according to local figures, was 45,000 .

MADISON CO.-Geo. M. McCormick,Treasurer. County seat is Edwardsville.
LOANS- When Diee. 6s, J\&D, \$40,000...June 10, 1896-7 Interest is parable in Edwardsville Tax valut feb. 1, $1896.440,000$ Tax valuatiou, personal 1,909,363

Tax Valuation, ac. Total valuation, RR...... $\$ 1,970,826$. Assessmention 1895 ...12,540,034 State tax (per $\$ 1.000$ act Countr tax Population in 1890 was Population in 1880 was.

MASON AND TAZEWELL (Special Drainage Districts).-D. Gore, Auditor.
The bonds described below are registered with the State Auditor.
LOANS- $\quad-$ Interest.
Drain. district bonds, $18857^{\circ}$ July $1\left\{\begin{array}{ll}\text { Jan. } 1,1896-1897 \\ \$ 16,000 \text { yearly. }\}\end{array}\right\} \begin{aligned} & \$ 2,000\end{aligned}$ $\begin{array}{llllllll}\text { Do. } & \text { do. } & 1885 \ldots \ldots & 7 & \text { July } 1 & \text { Jan. } 1,1898 & 19,000 \\ \text { Do. } & \text { do. } & 1886 \ldots . . & 7 & \text { Jnly } 1 & \text { Jan. 1, i899-1900 } & 54,000 \\ \text { Do. } & \text { do. } & 1886 \ldots . & 7 & \text { July } 1 & \text { Apt, } 1,1901 & 18,000\end{array}$ TOTAL BONDED DEBT registered on Jan. 1, 1896, was $\$ 123,000$,

MATTOON.-This township is in Coles County. The bonds described are reglstered with the State Auditor.

LOANS - When Dice. Tax valnation, real,1893.8807,667 FuspING Bonds- $\quad$ Areersment abunt is actual ralne. | 68, May 1, | $850,000 \ldots$ May 1, 1900 | Pepulation in 1890 was...... 7,790 |
| :---: | :---: | :---: |
| 5s, Jnly 1, | $46.000 \ldots$ Jnly 1, 1911 | Population 1893 (local est.). 10,000 | Bonded debt (last returns) $\$ 96,000$

INTEREST is payable by the State Treasurer, Springfleld.
MATTOON. $-\left\{\begin{array}{l}C, \text { E. Wilson. Mayor. } \\ \text { W. }\end{array}\right.$
This city is in Coles Connty.

LOANS- When Due. Tax valnation, personal.8199,462 FUsUANG Bosps6s, Mar, $\$ 21.000 \ldots$ Mar. 29,1915 6s, Mar., $15,000 \ldots$ Mar. 22,1900 Total debt $\mathrm{J}_{\mathrm{kn} \text {. 1. } 1896 \text {...s. } 1910}$ | Tax yaluation, real....... 8688,607 | Population in 1820 was... | 6,837 |
| :--- | :--- | :--- | :--- |

MOI INE - \{G. SWENSSON, Mayor.

## Molime is is Rock Island County.

## LOANS-

Then Due. $4^{42_{2 s}, ~ F 8 A, ~} 810,000$...Ang. 1, 1914 5e, J.kJ, $\$ 5.000$....July 15,1896 (ol 1.000 due y'rly) to July 15,1900
58, Mies, $\$ 3,000$. Nov, 1, 1906 STREET TMPROVEMEXT-
4 gex, Mas. $\$ 15.000$ _...sept. 1,1914 Sumject to call after Sept. 1, 1909 420, MkR $\$ 50.000$
${ }^{420}$, M.k8, 850,000 .... Sept. 1,1899 sublect to eall at suy ime 1903
NTEPEST on the $\$ 7,000$ electric-light bonds is payable in Mollne; on the other bonds in New York City.

## MORGAN CO.-John H. Vax Winkle. Treas.

County seat is Jacksouville. The bonds below described are registered with the state Auditor.

 , andue $15, \$ 100,040$, Tane 15,1907 Total debt Mav. 1890 . Jume 15. 1, 997 State tax (per \$1,000) '94.... \$8-1 Cornty tax (per $\$ 1,000$ )....... $7 \cdot 50$ INTEREST on bonds is payable at Now York Clty.

## MOULTRIE CO.-Silas I., STooks, Co. Clerk.

## County seat is Sullivan.

The bonds below described are registered with the State Anditor The County Clerk rejorts that $\$ 10,000$ of the outstanding bonds will be redeemed on July 1, 1896.
$\qquad$ When Due.
LOANS
PUsDisG Bosid 1889 When Due. Snliject to call at any thme. Total debt Meh. 1, 1896. \$167,000 Tax valuation, real ....... 2,395,759 INTEREST ls payable at state Treasury, 8 pringtleld.

Tax valmatinn, mallmads 2439,200 Tutal vilnation 1895 . ...3,174,093 Assenament about 1 actual value
-tate tax (per $\$ 10009$ Connty tax (per $\$ 1,000$ ) ......... 8520 Population in 1890 was....... 14.481 Popalation in 1896 (est.).... 16,000

## NORTH Chicago.-(seb Ghioago.)

ogle county.-Asa Dimox, Treasarer.

## County seat is Oregon.

LOANS- When Due.
5s, J\&D, 230,000 ....... Dee. 1, 1896 \$10,000 due yearig) to Dec. 1, 1898 himereat payable at Chicazo. otar valuatlon. 1, 1896... 830,000

OREGON.-This township is in Ogle County.
 6s, July 1, 853,000.....Jnly. 1894 Tax valnation, pernowai. 2887.372
 INTEREST is payable by the state Treasurer, Spriagfleld.

OSW EGO.-This township is in Kendall County. The bonds described are registered with the State Auditor. Bonds in litigatoin.

 | Res, var., \$50,000........Various. | Popalation in 1890 was...... 1,538 |
| :--- | :--- |
| Popalation in 1880 was...... 1,718 |  | INTEREST is payable by the State Treasurer, springtleld.

PANA.-(Cite.) - \{Dr. J. HUBER. Mayor.
This elty is in Christlan County.
WOANS. When Due. 6a, Mar., 837,500 Bosps subject to call a ter Mar. 1, 1914 Total debt Feb., $1 \times 96$.... Tax valuation, real ....... 486,934

Tar valuatton, perwonal. \$273,34 Total valuation, 1895 ... 760.479
 Popmlation til 1 名保. Populatio, 1895 (eatimated). 6,000

PANA.-(Township.) -This township is in Christian County. The bonds below described are registered with the State Auditor.

LOANS- When Due. 6 Gs, July 1, $\$ 36.000$...July 1, 1907 FUNDING BoxDS-1885-7-1 $\quad$ Subject to eall after July 1.1897 | 6s, Iuly $1, \$ 102.000 \ldots$ July 1, 1905 | Total debt (last returns). $\$ 138,000$ |
| :--- | :--- |
| Subject to call at any time. | Population in 1890 was...... 143 | subject to call at ayy tme.

y State Treasurer, Springfiela.
INTEREST on bouds is payable by s
PARIS?.-This township is in Edgar County. The bonds are registered with the State Auditor, The railroad-aid bonds desoribed below have been declared illesal by the United States Conrt.
LOANS-
When Due.
FUNDING BONDS-
July 1, 1897
Railroad Aid Bonds- Invalid Bonded debt Mar $\$ 50,000$....... Invalid Bonded debt Mar., 1896... $\$ 32,000$
Floating debt ............. 11,000
INTEREST is payable by the St
Total debt Mar., 1896 ... \$4:000 Tax valuation, real...... 1,614,055 Tax valuation, per8onal. 889.312
Total valuation $1893 . . .2,503.367$ Assessment is 14 actual value. Total tax (per $\$ 1,000$ )....... $\$ 75 \cdot 20$ Population in 1890 was........6,260

PEKIN.-Pekin is in Tazewell County, The bonds deseribed below are registered with the State Auditor.
LOANS- When Due. $5 \mathrm{~s}, \mathrm{Jnly}$, $1, \$ 28.000 \ldots$ Feb. 1, 1907 68, July 1, \$75,500...July 1, 1904 5s, July 1, $\$ 25,000 \ldots$ Feb. 1,1907 subject to call at any time.
INTEREST on registered bonds is payable at State Treasury pringtleld.
TOTAL DEBT at date of last returns was $\$ 128,500$.
ASSESSED VALUATION.-The total assessed valuation in 1890. was $\$ 865,126$. Tax rate (per $\$ 1,000$ ) $\$ 46 \cdot 90$.
POPULATION.-The populatlon in 1890 was 6,347 ; in 1880 was 5,993.

PEORIA. - SWM, M. ALLEN, Mayor.
Peorla is in Peoria county.
LOANS- When Dire. School Bonds-(Cont.)
 424, Mks, ${ }^{21,000}$..MMh. 1, 1903 PikK Boxds-1895-
${ }^{4125}$, semi-an., 2200,000 . 1900-15 (850,000 due every 5 yrs. on Nor. 1 ) ${ }_{4}$ PES, J J \& J, 8100,000 . July Boxds School Bon is
78, J\&\&D, 820.000 ..Jme 1, 1898

INTEREST-Interest on the bonds is payable in New York at Merchants' Exchange National Bank.
TOTAL DEBT ETC. - The elty's bonded debt on January 1, 1896, was $\$ 714,500$, of which $\$ 295,000$ was water debt; floating debt, $\$ 55$,000; total debt, $\$ 769,500$.
WATER WORKS. - In 1889 the elty's water works were sold to the Peorla Water Company on the agreement that they should be oularked and improved. The elty retains the right to re-purelinse the property after a certaln time, and on January 1. 1894, held $\$ 450,000$ seourities against the outstanding water debt.
ASSESSED, VALUATION.-In 1895 the asxessed valuation of rea estate was $\$ 7,473,628$; of personal property, $\$ 1,650,310$; total \$9.123.938. Property is assessed at one-quarter its act sal value.
POPULATION.-The population in 1890 was 41,024 ; in 1880. was 29,259 .

## PEORIA CO.-A. H. Barnewalt. Treasurer

This county, by paying off its bonds as they matured, has reduced its debt to small proportions. The county seat is Peoria.
LOANS-
ALME HON BONDS412s. Julr, 810,000 ...July 2,1003 Bonded debt Jan, 1896... \$10,000
Tax raluation, real ... $\$ 13,810,947$ Tax valuation, personal. 2,579.293 Tax valuation, ratlroads. $1,597,809$ Total vaiuntion 1895.,17,987,549 Floating debt ............102,100
Total deht Jan., 1896,100 County has no sinking fund. nd. 8tateand co.tax (per $\$ 1.000$ ) $\$ 12.70$ INTER = ST is payable at Am. Ex. Nat. Bank, New York City.
POPULATION in 1890 was $70,378:$ in 1880, 55,355.
PERRY COUNTY.--County seat is Pinckneyville.
The bouds below described are registered with the State Auditor. It is reported that the United States Supreme Court has eatabilahed the. valldity of rallroad-ald bonds of this county to the amount of $\$ 300,000$. We have no record of the detalls of the loan.

do do ............ Jan 1 .. 97,000

INTEREST in payable by state Treasurer, springlleld, Ill .
TOTAL BONDED DEBT (last returns) was $\$ 197,000$.
EQUALIZED VALUATION in 1894 was $\$ 1.825 .172$, property being assessed at about one-third actual value. state tax (per $\$ 1,000$ ), $\$ 3 \cdot 10$; county tax (per $\$ 1,000$ ) , $\$ 7 \cdot 40$; and average sehool tax about $\$ 12 \cdot 50$. POPULATION in 1890 was 17,529 ; in 1880 was 16,007 ; in 1894 (local estimate), was 25,000 .

PIKE COUNTY.-V. A. Grimes, County Clerk. County seat is Pittsfield. The bonds below described are registered with the State Auditor.

LOANS-
NAME ANO PURPOSE.
Railroad aid bonds.
fechool bonds....
INTEREST is payable by State Treasurer, Springtleld
TOTAL DEBT on Jan. 1, 1896, was $\$ 102,000$, of which $\$ 52,000$ was bonded and $\$ 50,000$ whs Honting debt.

EQUALIZED VALUATION of real estate（about $1_{5}$ actual value）in 1895 was $\$ 5,100,385$ ；personal property，$\$ 1,128,050$ ；total，$\$ 6,228$ ， 435．State tax（per $\$ 1,000$ ）was $\$ 3 \cdot 10$ ；county tax（per $\$ 1,000$ ），$\$ 7 \cdot 50$ ． POPULATION in 1890 was 31,000 ；in 1880 was $33,751$.
PONTIAC．－This township is in Livingston County．The
bonds below described are registered with the state Auditor
LOANS－When Due．Bonded debt March，1896．\＄73，000 HIGH SCHOOL BONDS－ － Tax valuation，real． Tax valuation，persobul．

 | 68，July，$\$ 13,000 \ldots$ July | $15,1896-9$ | Total tax（per 18.00 ． |
| :---: | :---: | :---: |
| 5s，July |  |  |
| 30，000 |  |  | INTEREST is payable by the State Treasurer，Springfield．

PULASKI COUNTY．－County seat is Mound City． The bonds described are registered with the State Auditor．

LOANS－When Due． $\mid$ Bonded debt（last returns）．$\$ 88,100$ | FUNDING BoNDS－ |
| :--- | :--- | 6s，Jan．1，\＄599，100．．．．May 1， 1900 Ss，JdJ，$\$ 29,000 . . . . . . .$. past due． Population in 1890 was

Population in 1880 was
INTEREST is payable by the St
INTEREST is payable by the State Treasurer，Springtield．
QUINCY．－ $\begin{aligned} & \text { JOHN A．STEINBACH，Mayor } \\ & \text { L．J．HARRIS，Comptroller．}\end{aligned}$
Quiney is in Adams County．
The sinking fund as now established＂$\$ 50,000$ annually＂will liquidate all bonds due or to become due before 1907 except about $\$ 100,000$ ． LOANS－When Due． $\left\lvert\, \begin{gathered}\text { aQ．M．\＆P．R．R．Bonds－（Con．）}\end{gathered}\right.$ aFUNDNG BONDS－ 6s，July 1，$\$ 16,000 . . J u l y ~ 1,1896$ 6s，July 1， 26,000 ．．．July 1， 1897 6 6，July 1，351，000．．July 1， 1898 cMiss．\＆Mo．RIV．A．L．R．R．－
 SREFUNDING BONDS－ 5s，Sep．1，$\$ 35,400$ ．Sept．1， 1902 $41_{28}$, July $1,150,000$ ．July 1,1906 $\begin{array}{ll}41_{2 s}, \text { July } 1, & 184,000 \text { ．July } 1,1908 \\ 41_{2 s}, \text { July } 1, & 25,000 \text { ．July } 1,1896\end{array}$ $\begin{array}{ll}41_{2 s} \text { ，July 1，} & 25,000 \text { ．July 1，} \\ 428, \text { July } 1, & 1896 \\ 115,000 \text { ．July } \\ 1, & 1910\end{array}$ aQ．M．\＆P．R．R．BoNDS－
6s，July 1，$\$ 250,000$ ．．July 1， 1897
$a \$ 1,000$ each：$b \$ 100, \$ 500$ and $\$ 1,000$ each；$c \$ 500$ each．
Re－registered．
INTEREST on all bonds registered with the State Treasurer（i．e．on all issues excepting the Miss．\＆Mo．River Air Line bonds）is paid either at the State Treasury in Springtield or at the American Exchange National Bank of New York．Interest on the Miss．\＆Mo．River Air Line bonds is payable at the National Bank of Commerce，New York City．
TOTAL DEBT．－The subjoined statement shows Quincy＇s total municipal debt and the sinking fund held against the same on the dates named．

 | Sinking funds．．．．．．．．．$\$ 1.405,700$ | 50,000 | $\$ 1,467,300$ |
| ---: | :--- | ---: | ---: |
| 50,000 | $\$ 1,532,200$ | $\$ 1,615,000$ |
| 27,600 |  |  |

Net debt．．．．．．．．．．．．．$\overline{\$ 1,355,700} \overline{\$ 1,417,300} \overline{\$ 1,482,200} \overline{\$ 1,587,400}$
ASSESSED VALUATION．－The city＇s assessed valuation（＂about 25 per cent of actual value＂）and tax rate have been as follows ：
Years．Real Estate．Per．Property．Total Ass．Vat．Tax Rate．

$\begin{array}{llll}1892 \ldots \ldots \ldots . .3,404,962 & 1,235,345 & 4,640,307 & 48.80 \\ 1890 \ldots \ldots \ldots 2,476,451 & 1,403,505 & 4,879,956 & 64.80\end{array}$
THE POPULATION in 1890 was 31,494 ；in 1880 it was 27,268 The population in 1895 was estimated at 55,000 ．
RANDOLPH CO．－Wm．A．Wiley，Co．Auditor．
County seat is Winchester．
LOANS－When Due． Gs，J\＆D $\$ 2.000$ BONDS－
s，Jad，\＄2，000．．June 30，＇95 to＇98 SINKING FUND BONDS－
6 s ，Var．，$\$ 22,000 \ldots \ldots . . .18967 .8$ $5 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, 5,000 \ldots . \mathrm{N} 0.19 .1895$ Total debt Feb．1，1895 ．．．$\$ 29,000$

$$
0,800
$$

Tax valuation，real．．．$\$ 10,827,365$ Tax valuat n，personal Assessment about $3_{1}$ actual value Total tax（per $\$ 1,000$ ）$\ldots \ldots . . \$ 12 \cdot 50$ Population in 1880 was．．．．．．25，049 Population in 1880 was．．．．．．25，690
Drguth -

RICHLAND．－This township is in Shelby County．The bonds described are registered with the State Auditor． LOANS－

When Due． 6s，July 1，\＄75，000．．．July 1， 1895 Jary $1, \$ 75,000$ ．．．．July 1， 1895 Bond Jan．1，$\$ 40,000 \ldots . .$. past due （part payments）to－（？）Populationt last returns）．$\$ 115,000$ pulation in 1890 was．．．．．．1，241

RICHLAND COUNTY．－County seatis Olney．The bonds described below are registered with the State Auditor
$\qquad$
6s，July 1，$\$ 125,000$ ．．．Jan．1， 1904
July $1, \$ 125,000 \ldots$ Jan．1， 1904
NTEREST is payable by State T
Total debt（last returns）．$\$ 125,000$ Equal＇d valuation 1894．2，008，683 Assessment is $1_{3}$ actual value．
Population in 1890 was ．．．．．15，019
ROCKFORD．－\｛E．W．BROWN，Mayor．
Rockford is in Winnebago County．
LOANS－
When Due．
 of the assessed valuation．

ROCK ISLAND．－$\left\{\begin{array}{l}\text { B．F．KNOX，JR，Mayor．} \\ \text { A．} \\ \text { D．HUESCNG，City Clerk．}\end{array}\right.$
In Rock Island County．
LOANS－
NAME AND PURPOSE．
P．Onterest．－Payable．When Principal．Outstand＇g． Funding bonds．．．．．．．．．．．．．．．．．．．．．．．
Waterworks bonds．．．．．．．．．．
W \＆ INTEREST on bonds is payable in New York at the First National Bank and on water 5s at the office of Winslow．Lanier \＆Co．
TOTAL DEBT on Feb．，1，1896，was $\$ 195,000$ ；water debt，included in total debt，$\$ 25,000$ ．The city＇s debt is limited by the general corpor ation law of the State to 5 per cent of the assessed valuation．
ASSESSED VALUATION in 1895 of real estate was $\$ 1,218,095$ personal property，$\$ 735,868$ ；total，$\$ 1,953,963$ ；total tax rate（per $\$ 1,000$ ）$\$ 96 \cdot 40$ ．Assessed valuation is about one－third of actual value．
POPULATION．－The population in 1890 was 13,634 ；in 1880 was 11,659 ．School census 1891， 15,211 ．In 1896 the population，ac－ cording to local figures，was 20,000 ．
ROCK ISLAND SOHOOL DISTRICT．－S．S．
Kemble，Clerk．
Bonded debt（lastreturns）$\$ 100,500 \mid$ Net debt July 1，1894．．$\$ 89,366$ Floating debt．．．．．．．．．．．．．．．22，526 Tax valuation 1892．．．．2，249，862 Total debt．．．

123,026
33,660
Population（estimated）
17，500

## ROCK ISLAND COUNTY．－

County seat is Rock Island．
LOANS－When Dite．
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, ~ \$ 125,000$ ．Mar．1，＇98－＇07 5s，Interest payable in Chicago． Total debt，Jan．1， 1896 \＄125，000

Tax valuation，1895．．．．$\$ 8,100,000$
 Twelve thousaud dollars of the county＇s bonds are payab
$\$ 13,000$ in 1899 and so on alternately until paid．
RUSHVILLE．－Rushville is the county seat of Schuyler County
Total debt Sept． $1894 \ldots . \$ 19,000 \mid$ Real valuation．．．．．．．．．．$\$ 2,000,000$ $\begin{array}{cc}\text { Water debt（included）．．．} & 17,500 \\ \text { Tax valuation } 1894 \ldots . . & 392,690\end{array} \begin{aligned} & \text { Population in } 1890 \text { was．．．．．} \\ & \text { Population } 1894 \text {（est．）}\end{aligned}$

SALINE COUNTY．－County seat is Harrisburg．The bonds are all registered with the State Auditor．Sixty－seven thousand dollars of the $\$ 95,000$ Cairo \＆Vincennes RR．bonds which were due Oct．1，1892，are in litigation．



INTEREST is payable by State Treasurer，Springfield．
TOTAL DEBT on November 20 ，1895，was $\$ 195,000$ ．
EQUALIZED VALUATION in 1895 of real estate was $\$ 954,167$ ； persoual property，$\$ 451,227$ ；railroads，$\$ 224,653$ ；total，$\$ 1,630,047$ ； total tax rate（per $\$ 1,000$ ）$\$ 7 \cdot 50$ ．Property is assessed at one fifth of its actual value．
POPULATION in 1890 was 19,342 ；in 1880 was $15,940$.
SANGAMON CO．－John H．Piper，Clerk．
County seat is Springfield．
LOANS－When Due．
$\$ 5$, an．，$\$ 75,000$ ．．．．．．July 1， 1902
（ $\$ 15,00$ i due y＇rly）to July 1,1906
4s，J\＆J，$\$ 30,000$ ．．．July 1，1896－97
4 s ，J \＆J，$\$ 30,000$ ．．．July $1,1896-97$
$4 \mathrm{As}, \mathrm{J} \& J,{ }_{2} 5,000 \ldots . .$.
$4 \mathrm{~s}, \mathrm{~J} \& J \mathrm{~J}, \quad 27,000 \ldots . . . \mathrm{Jul}^{2} 1,1901$
Interest is payable in springfleld． Total debt Jan．1，1896．\＄197，000 Tax valuation，real．．．．．14，279，450 Total valuation 1895．． $2,585,910$ Assessment Assessment about $1_{4}$ actual value． Population in 1890 was．．．．． 61,195 Population in 1896 （est．）．．．65，000

SANTA ANNA．－This township is in Dewitt County． LOANS－When Due．6s，July 1，\＄12，000．．July 1，1904－5 FUNDING BONDS－ 6s，July 1，\＄16，000＿．．．．．1896－1899 （\＄4，000 due yearly on July 1．） ，J5，1，\＄20，000…．．．1900－1903

6－，July 1，7，000．．．．．Iuly 1，1906 （ $\$ 5,000$ due yearly on July 1．）

Population in 1890 was．．．．．．．2，181

INTEREST is payable by the State Treasurer，Springfield．

## SEVEN HICKORY．－W．T．Conley，Superv＇r．

 This township is in Coles Countr．LOANS－
When Due．｜Tax valuation，personal．．．$\$ 44,203$ 6s，July 10．\＄59，000．July 10， 1904 Total debt $\$ 0,100$ Assessment is $1_{6}$ actual value．
 INTEREST is payable at the First National Bank，Chicago， Ill ．

## SCHUYLER CO．－A．P．Rodewald，Clerk．

County seat is Rushville．
The bonds described are registered with the State Auditor．
LOANS－When Due．${ }^{\text {State tax（per } \$ 1,000 \text { ）1895．．} \$ 5.20}$ FU DNG BON 58 ，J\＆J，$\$ 55,000 . J$＇ $1, \cdot 98,{ }^{\prime} 03$ \＆＇08 Population in 1890 was． $\begin{array}{lll}\text { Bonded debt Jan．1，1896．．．} \$ 55,000 & \text { Population in } 1880 \text { was．．} & 16,249\end{array}$ Equaliz＇d valuat＇n，1894．2，916，724
INTEREST is payable at National Park Bank，New York City．
SHA WNEETOWN．－This city is in Gallatin County．
The bonds are registered with the State Auditor．
LOANS－When Due．RaILROAD AID Bonds－
 subject to call at any time． 1901 Population 1890 （precinct）．．1，570 INTEREST is payable by the State Treasurer，Springfield．

## SPRINGFIELD.-\{R. D. LANRENCE, Mayor.

## This city is in Sangamon County.

All the 5 s are Registered with the State Auditor. No further indebt dness of any deseription will be incurred by this city until the valuation exceeds $\$ 18,000,000$, or the present debt is largely reduced by payment

## LOANS-

When Due. $\mid 58$, Sept. $1, \$ 128,000$. Sept. 1,1905
 53, Sept. 1, 291,600 ..Sept. 1, 1901 School BoNDs Mar. 1,1898 5 se , Sept. $1,155,800 .$. Sept. 1,1903 ( $\$ 1,000$ due $\mathrm{I}^{\prime}$ rly) to Mar. 1,1900 5s, Sept. 1, $\quad 3,100$..sept. 1, 1904
INTEREST on the refunding bonds is paid at the State Treasury in Springfeld: on the sehool bonds at the City Treasury.
TOTAL DEBT. - The city's bonded debt on the date of our last re turus was $\$ 899,100$. The subjoined statement shows the total bonded debt on the first of Mareh 1894, 1893, 1892, 1891 and 1890.

| 1894. | 1893. | 1892. | 1891. |
| :--- | :--- | :--- | :--- |
| 902,350 | 8916,850 | 8913,850 | 8913,850 |
| 9013.850 |  |  |  |

 The elty also had on March 1, 1894, a floating debt of $\$ 72,444-80$ Cash on hand at the same date was $\$ 11,793^{\prime 65}$.
The sinking fund receives yearly $\$ 5,000$ commencing 1891 and continuing three years.
ASSESSED VALUATION.-The eity's equalized valuation (about one-fifth cash value) and tax rate have been as follows:

| Years. | Reat Estate. | Per. Property. | Total Ass, Fal. | Tax Rate. |
| :---: | :---: | :---: | :---: | :---: |
| 1893 | . $83,590,572$ |  | \$4,829,703 |  |
| 1892 | 2,998 817 | 1,270,448 | 4,381,560 | 69 |
| 1890 | 3,269,984 | 1,354,469 | 4,624,453 | 68.05 |
| 1889 |  |  | 4,671,742 |  |
| 1888 |  |  | 4,334,781 |  |

POPULATION.-In 1890 population was 24,963; in 1880 it was 19,743.
STREATOR.-This elty is in La Salle Connty.
Total debt May, 1895... $\quad 880,000 \mid$ Population in 1890 was....11,414 Trx vulnation $1804 \ldots . .7,7,000,000$
Real valuat

TAZEWELL COUNTY.-Counts seat is Pelin.
The bouds below described are registered with the State Auditor.
LOANS-
P. Interest.- Pervable. When Drineipal, Ontatandl? NAME AND PURPOSE,
P. OR. Potyabie. When Due. Ontatand g.
$\therefore$ But snbjeet to call on and after July 1, 1901, to the amount of EBut snbject to eall on and
$\$ 20,000$ annually nutil pald.
INTEREST is payable by Etate Treasurer, 8 prringfeld.
TOTAL DEBT on Janaary 1, 1896, was $\$ 194.000$.
ASSESSED VALUATION of real estate in 1895 was $\$ 6,645,052$; persoual property, $81,238,269$; total, $\$ 7,883,921$. State tax (per $\$ 1,000$ ), $\$ 5-20$; county tax (per $\$ 1,000$ ), $\$ 7 \cdot 50$. Property is asseased at 15 per ceut of its metual value.
POPULATION in 1890 was 29,$556 ;$ in 1880 was 29,660 . In 1896 , according to lacal tigures, the popalation was 32,000 .

## W ARSA W. -This eity is in Mancock County.


 Bonded debt last retarmes) $\$ 49,400$ Population in 1890 was.......2,721 INTEREST is payable by the state Treasurer, springtleld.

W ASHINGTON CO.-County neat in Naminille. The
bonds below described are registered with the State Auditor.
LOANS - When Due Tax valuation, personal 8621.238

( 810,000 duegranty to Mar, 1,1008
Total debt Apr. 1, 1895. $\$ 1300,000$
Assossment Is $I_{5}$ aetaal value.
Population in 1890 was..... 19,262
WAYNE COUNTY, - W. H. DAUBs Tresemer.
Connty seat is Fairfleld, The bonds are registered with the state

Aaditor.

## NAME LOANS PUAPOS

NAME AND PURPOSE
Rallroad ald bonds...... P. O. Payable. When D ies Oalstand'g.
INTEREST is payable at state Treasury, Springfeld, III.
TOTAL BONDED DEBT February 1, 1895, was $\$ 96,200$.
EQUALIZED VALUATION in 1894 was $82,031,210$. The State tax rate (per $\$ 1,000$ ) in 1893 was $\$ 3 \cdot 10$; county tax (per $\$ 1,000$ ), $\$ 7 \cdot 50$; average school tax (per $\$ 1,000$ ), $\$ 8 \cdot 75$; total, $\$ 19 \cdot 35$. Property is assessed at "about 15 per cent of its actual value."
POPULATION in 1890 was 23,806 ; in 1880 was $21,291$.
WEST LINCOI LOANS $\qquad$ Finly $1,850,000-$
S. Juy $1, \$ 50,000$. ...July 1 , Population in 1890 was.......4,08f at any time.
INTEREST is payable by the state Treasurer, Springtield.
WHITE CO.- County seat is Carml.
The bonds are all regestered with the state Auditor.
The Catro \& Vincennes Rallroad 8 per cent bonds are in litigation; they have been declared illegal by the Illinols Supreme Court and the United States District Court.

## LOME AMD PURPO

MAME AMP PURPOSE
Calro
OA Nincomnes Re
Retranding

P. Interest- Payable. When Prineipal. Onstand'o.

INTEREST is payable by sto call after July 1, 1895 .
TOTAL DEBT on the date of our last returns was $\$ 249,500$.

EQUALIZED VALUATION in 1894 was $\$ 2,731,584$. The State tax rate (per $\$ 1,000$ ) in 1893 was $\$ 3 \cdot 10$; county tax ( $\mathrm{per} \$ 1,000$ ), $\$ 7 \cdot 50$. Property is assessed at "about 20 per cent of its actual value."
POPULATION in 1890 was 25,005; in 1880, 28,087.

## WILLIAMSON CO.- County seat is Marion.

The bonds below are registered with the State Auditor.
LOANS-

LOANS-
P. Ot. Payable. When Due. Outstand'g NAME AND PURPOSE.
$41_{2}$ Jan. 1 \$5,000 yr'ly $\$ 100,000$ Refunding bonds 1895
${ }^{42} 2 \mathrm{Jan} .1$ \$5,000 $\mathrm{yr} \mathrm{r}^{\prime} \mathrm{y}$.
TOTAL DEBT on Jan. 1, 1895, was $\$ 120,000$, of which $\$ 100,000$ was bonded and $\$ 20,000$ was floating debt.
ASSESSED VALUATION of real estate (about 1-5 actual value) in 1894 was $\$ 1,420,108$; personal property, $\$ 579,511$; total assessed valuation, $\$ 1,999,619$. State tax (per $\$ 1,000$ ) was $\$ 3 \cdot 10$ and county tax (per $\$ 1,000$ ) $\$ 7.50$.
POPULATION in 1890 was 22,226 ; in 1880 was 19,324; in 1895 (estimated) $25,000$.

WINDSOR.-This towaship is in Shelby County. Eleven thousand dollars of the bonds due in 1902 will be paid of this spring.

## LOANS.

When Due. 68, July 1, 812,000

68, July 1, $\$ 50,000$...July 1, 1902 价 $\begin{aligned} & \text { Bondec rebt Jan. 1, } 1896 ., \$ 64,000 \\ & \text { Population in 1890 was }\end{aligned}$ | Subject to call at any time. | Population in 1890 was.......1,926 |
| :--- | :--- |
| Population in 1880 was......1, 054 |  | INTEREST is payable by the State Treasurer, Springfield.

## ADDITIONAL STATEMENTS.

In the table below we give statements regarding all minor civil divislons in the State of Illinols which have reported an indebtednes of over $\$ 25,000$ and which are not represented among thie foregoing detalled reports.

## Place.

$\qquad$ Aurora Twp., Kane Co........ Big slough spee. Drain Dist., Champaled Co Bloomington Twp, Mcícan Co Blite Ridxe Tw., Pratt Co.
Bourbon TwD., Donelaka Co Bourbon TwD, Douglase Co
Bowdre TwD.. Donelass Co Bushinell Twp., Mefonough Co Capital Twp, \&angamon Co... Central Spec. Drain Dist., Mä-
Clintonla Twp, De witit Co.... Cintonia Twp, Do wit
Concord Twp, Iroquola Co
Decatur Tw, Macon Col Decatur Twp., Macon Co... Elwood Twp., Vermillon Co. Emburtas Twp., Edgar Co.... Eusex Twp., Stark Co.. Evans Twp., Marslmil Co Gancer Twp, Kankakee Co.... Goose Creek TwP.. Platt Co.... Groen Rlver sipee. Drain Dist:
Burean and Whiteside Cos Hager -lough spec Drain Dlet..
 Kendall County, Lowe Twp., Moultrfe Co. Macktraw Twp.. Tazewell Marshall TwP., Clark Co.......
Momence Tw, Kankakee Co. Mt. Morrls TWP., Ofle Co. Oquawka City, Henderson Co. Ouargo, Douclass \& Danfortis Twps., 8. D. D. No. 1, Iroquols Co....................
Oseola Twp., Stark Co........... Prairle TWD , sluelby Co R. \& W. Twip, 4s, Randolpli Co. Rlo Twp, Knox Co............... Sangamon Twp.. Platt Co.....
Shelby ville Twp., Shelby Co.. Sheldon Twp., Iroquois Co.... sny Island bevec, dams, Plke South Ottawa Twp. La Salle Co. Toulon Twp., stark Co... Union Co
Urbana Twp., Champaien Co.. Vermillon Spee. Drain Dist. Iroquois, Ford \& Livingston Cos, Walmut Twp., Bureau Co........ Wild Cat Spec. Drain. Dist., Champaien Co Windsor City, Shelliy Co........
Windsor Twp., Shelby Co...... Windsor Twp., Shelby Co....
Wyoming TwD., Lee Co.....

Bonds $\begin{gathered}\text { Inlerest } \\ \text { Registered. } \\ \text { Rate. }\end{gathered}$ 39,000
48,000

25,000
65,000 63,000 38,000
38,100
35 38,100
35,000 30,000 45,000

66,000 53,000 | 53,000 |
| :--- |
| 47,000 |
| 25,000 |

$$
\begin{aligned}
& 1900 \& 1911 \\
& \& \in \begin{array}{l}
1896 \& 1898 \\
\text { Various. }
\end{array}
\end{aligned}
$$ 25.000

43.000 43,000
46,000 46,000
30,000
20 30,000
25,000
35,500 35,000
40,000
40,000 $\begin{array}{r}10,000 \\ 30,000 \\ \hline 10,000\end{array}$ 40,00041,000
200,000
33,500
$\frac{7}{7} \& 6$ Various.
17,800
15,013
Varlons. 12,106 25,000
45,00010 \& 6 Vary to 189631,000 10 \& 6 Var. to 189638,000 10 \& 6 Var , to 1909$\begin{array}{rrrr}38,000 & 6 & \text { Optional, } & 1,474 \\ 36,000 & 6 & \text { Deo.27,1903 } & 1,545 \\ 46,500 & 10 & \ldots \ldots . . & 1,875\end{array}$50,00950,000
50,000
23,000

| 6 | July 1, 1901 |  |
| :---: | :---: | :---: |
| 6 | Var. to 1909 | 1,484 |
| 5 | Dee. 1, 1910 | 43,254 |
| 6 | Sept. 1, 1903 | 8,267 |
| 8 \& 6 | Var. to 1904 | 925 |
| 6 | Mar. 1, 1902 | 1,606 |
| 6 | Apr.10,1900 | 1.058 : |
| $10 \% 6$ |  | 1,770 |
| 10 |  |  |
| 10 | Varlous. | 1,729 |
| 6 | Var, to 1908 | 2,579 |
| 8 |  | 21,549 |
| 10 \% | Var. to 1909 | 1,488 |
| 6 | Var, to 1904 |  |
| 6 | Var. to 1901 | 11,866- |
| 10 \& 6 | Var. to 1902 | 1,368 |
| ${ }^{6}$ | May 16, 1902 |  |
| 10 \& 6 | Var. to 1904 | 888 |
| 6 | Var. to 1902 | 1,926 |
| 6 | Vax, to 1901 | 1,455 | Dec, 2, 1896 July 1,96-97 19.743 19,743

1,925
1,665 1,925
1,665
1,896

$$
\text { June 1, } 1906
$$

$$
\begin{array}{r}
1.896 \\
2,712 \\
24,963
\end{array}
$$

$$
\begin{align*}
& 6 \\
& 0 \\
& 0
\end{aligned} \& \begin{aligned}
& 1896 \text { \& } 1898 \\
& \text { Various. }
\end{align*}
$$

 1,875 27,000
30,000
25,000 30,000
25,000
30,000
648,500
30,000
 $\begin{array}{lrl}59,000 \\ 59,300 & 10 & \text { \& Var. to } 1909 \\ \text { 21,549 } \\ 4,488\end{array}$ $28,000 \quad 6 \quad$ Var. to 1904 $\begin{array}{lll}26,600 & 10 \& 6 \mathrm{Var} \text {, to } 1902 \quad 11,866 \\ 1,368\end{array}$
$\qquad$ $\begin{array}{llll}64,000 & 6 & \text { Var. to } 1902 & 1,926 \\ 27,500 & 6 & \text { Vax, to } 1901 & 1,455\end{array}$

Popzian
fion. 3,198 3,198
1,698 July 1, 1902 1,698
22,259

# State of Michigan． <br> ITS 

DEbT，RESOURCES，Etc．

Organized as a Territory（Act Jan．11，1805）
Admitted as a State（Act June 15，1836）
Total Area of State（square miles）
－State Capital
Governor
Secretary of State

## Treasurer

James M．Wilki＇son
Legislature meets biennially in cdd years the first Wednes－ day in January，and there is no limit to the length of sessions．

HISTORY OF DEBT．－The historical details of Michigan＇s State debt will be found in the State and City Supplement of April，1894， page 98．In 1864 the state Treasurer reported the funded debt at $\$ 3,880,399$ ，and $\$ 1,450,472$ additional＂Trust fund debt．＂Since then all of the funded debt has been paid，the last of it having been taken up in 1890.
ASSESSED VALUATION．－Since 1856 the equalized valuation has been determined only once in five years．The following shows the equalized valuation and tax rate for state purposes for every fifth year since 1846.
Year．Assessed Val．Tax Rate．Year．Assessed Val．Tax Rate．
 DEBT LIMITATION．－Michigan，as noted above in our History of the State Debt，started its career as a State in January 1837，when the whole land was buoyant over its inflated enterprises carried on at public expense．So to be abreast with the times，instead of putting any limit on the power of the State to create debt，it putinto its Constitution a notice to the Legislature to go to work at once and make provision for ＂ascertaining the proper objects of improvement in relation to roads， ＂oanals and narigable waters，＂that the money might be raised and these improvements might be prosecuted with as little delay as possible．
That was the spirit which ruled and the condition which prevailed in 1837．In 1850 Michigau made and adopted another Constitution．Dur－ ng the years which intervened the people had gained a wide experien ce and had evidently profited by it．Hence we find them at the latter date showing a purpose to make an instrument in its financial features about as dissimilar from the one it was to supplant as it could well be．Nothing wil illustrate this change in spirit and purpose more clearly than the following limitations respecting the creation of State indebtedness which were inserted．These sections are all found in article 14 of the 1850 Constitution，which Constitution is still in force．
SECTION 3．The State may contract debts to meet deficits in revenue． Such debts shall not in the aygregate at any one time exceed tifty thousand dollars．The moneys so raised shall be applied to the pur－ contracted．
section 4．The State may contract debts to repel invasion，suppress insurrection or defend the State in time of war．The money arising from the contracting of such debts shall be applied to the purpose for which it was raised or to pay such debts
Section 6．The credit of the State shall not be granted to or in aid of any person，association or corporation．
SECTION 7 ．No serip，certificate，or
ness shall be issued except for the redemption of of state indebted－ nissued or for such debts as are expressly anthorized in this Constitution． SECTION 8．The State shall not subseribe to，or be interested in the stock of any company，association or corporation．
SECTION 9．The state shall not be a party to，or interested in，any work of internal improvement，nor engage in carrying on any such work ex－ cept in the expenditure of grants to the State of land or other property． subject；and compared with the Constitution of 1837 what a contrast they afford！
Cities and villages，however，were left by the 1850 instrument to the discretion of the Legislature in the matter of restrictions upon their bor rowing power．The provision which relates to this subject is found in Article 15，Section 13，and is as follows：
Section 13．－The Legislature shall provide for the incorporation and organization of cities and villages，and shall restrict their powers o In the exercise of the powe contracting delts and loaning their credit．
In the exercise of the power granted by this section the Legislature has passed general laws governing the incorporation，taxation and bonding of cities and villages．With regard to cities the chief provisions with respect to taxation and bond issses will be found in the second volume of the 1890 revision of Howell＇s Annotated Statutes of Michi－ gan，Chapter 22，on＂Finance and Taxation，＂pages 629 to 702，Sections 2693 to 2730．The sections which mainly cover these points are the tollowing－we give the substance not the words of the seetion ：－
Taxes，And in what amount they can be laid．are detined in Section 2697 to Section 2701.
Section 2697 provides that the maximum amount which the council may raise by general tax for all general purposes（except schools and school house purposes and except as otherwise provided below）shall not －exeeed in any one vear
In cities having a population not over 6，000
In cities larger than 6,000 but not over $9,000 \ldots \ldots \ldots \ldots \ldots . . .1^{14}$ per cent In cities larger than 9,000 hut not over $14,000 \ldots \ldots \ldots \ldots \ldots . .1_{1}^{14_{4}}$ per per cent In eities having more population than 14,000 ．．
Section 2698 provides that the council may also raise in per cent district not exceeding one fourth of one per cent．
Section 2699 provides that in addition to above the conncil may raise by special assessment in sewer and in special assessment districts
for improving streets and constructing sewers（chargeable on lands in district according to frontage or benefits）not exceeding in one year 5 per cent．
Section 2700 provides that a tax of not more than two dollars per year may be levied upon each lot or premises drained by a private sewer or drain leading into a public sewer or drain．
Section 2701 provides that the council may also raise such further sum，not exceeding three mills on the dollar of assessed valuation，as may be necessary to provide an interest and sinking fund to pay funded debt．

Loans，When allowed and amount iudicated．
SEction 2，709．Provides that no public work shall be contracted or commenced until a tax shall have been levied to pay cost．
Section 2．710．Instead of levying a tax for whole amount authorized by this act in any year for the general and street district funds，the council may raise part by tax and part by loan－the aggregate of both not exceeding amount for which tax might have been levied in the year． Section 2，711．Council also authorized to raise moneys by loan in anticipation of receipts from special assessments．
Section 2,712 ．If any greater amount is required for erecting public buildings，or for purchase of ground for same，or for other public im－ provements or purposes than can be raised by the council under the foregoing provisions，such amount may be raised by tax or loan or partly by tax and partly by loan if authorized by a ma－ iority vote of the electors voting upon the question at an annual city election．The amount that may be so raised in any year shall not ex－ ceed two per cent of assessed valuation．
SECTION 2，713．The proposition to raise such additional amount must be submitted by an ordinance distinctly stating the purpose of proposed expenditure，the amount proposed，and whether to be raised by tax or loan．Such ordinance shall be passed，published in one newspaper of city，and copies posted in five most public places in each ward of city，at least two weeks before the election－vote shall he by ballot．
Section 2,717 ．No loans made exceeding amounts prescribed in this act．For loans lawfully made bonds of the city may be issmed bearing a legal rate of interest．Record to be kept by city clerk．When deemed necessary by council new bonds may be issued in place of former bonds falling due．Each bond shall show upon its face the class of indebted ness to which it belongs and from what fund payable．
The foregoing provisions apply to cities．The law relating to villages with reference to the same subject is so nearly of a like character as not to need reciting．
POPULATION OF STATE．－The population of Michigan has been as follows in the years named：
1894．．．．．．．．．2．241，000 1860.


From 1860 to 1870 increase was 434,946 ，or 58.06 per cent；from 1870 to $1880,452,878$ ，or $38 \cdot 25$ per cent；from 1880 to $1890,456,952$ ， or 27.92 per cent．

## Cities，Counties and Towns <br> in the <br> STATE OF MICHIGAN．

## ALBION．－

Albion is in Calhoun County．
WATERSONDS－
When Due．Water debt included
$\$ 55,000$ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 50,000$ ．．July $=1,1919$ 5s，ct． $5,000 \ldots .$. Oct． 25,1903

5s，$\$ 1,000$ due vearly）to Oct． 25,1907 Assessed valuation $1893.1,795,760$ （ $\$ 1,000$ due vearly）to Oct．25， $1907 |$| Tax rate（per $\$ 1,000$ ）． |
| :--- | :--- | Total debt（last returns）．$\$ 83,000 \left\lvert\, \begin{aligned} & \text { Population in } 1894 \text { was．．．．．．4，845 } \\ & \text { Population in } 1890\end{aligned}\right.$ INTEREST on land bonds payable in Chicago；water bonds of 1919 in New York；water bonds of 1903，etc．，in Albion．

## BATTLE CREEK．－$\left\{\begin{array}{c}\text { A．S．S．PARKER，Mayor．}\end{array}\right.$

This city is in Calhoun Countr．
LOANS－When Due．
5s，M．EN，$\$ 10,000$
May 1， 1907
5s，MäS，$\$ 10,000$
Sept．
5s，M\＆\＆，$\$ 30,000$ ．．Sept． 1,1915
Total debt Sept．1，1895．$\$ 169,000$ Tax vater（included）．．． 130,000 Arsessment Assersment abont $i_{2}$ actual value． Population in 1894 was．．．．15，523
Population in 1890 was．．．13，197 $41_{2}$ S，F\＆A，$\$ 100,000$ ．Sept．1， 1896 $41_{2}$ ，F\＆A，$\$ 100,000$ ．Sept． 1,1896
$\left(\$ 10,000\right.$ due $\mathrm{y}^{\prime} 1 \mathrm{l}$ ）to Sept． 1,1905
INTEREST on the $4{ }^{1} 2$ per cent water bonds is payable in Detroit and on the 5 per cent water bonds at the National Park Bank，New York；on sewer bonds in New York．
BAY CITY．－$\left\{\begin{array}{l}\text { HAMILTON M．wright，Mayor．} \\ \text { WILLIAM KEITH，Comptroller．}\end{array}\right.$
Bay City is in Bay County．The debt was principally incurred for water，but the water revenue does not fully meet the interest on the water bonds．A consolidation with West Bay City was authorized in 1891.


LOANS－
When Due． 8s，A\＆O，$\$ 40,000$ ．．．．Oct． 15,1896 8s，Ac（ $\$ 20,000$ due yearly）to 1896 $8 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 18,000 \ldots .$. Oct． 15,1898
$8 \mathrm{~s}, \mathrm{~F} \& A, 10,000 \ldots$. Feb．16， 1899
 8s，F\＆A，$\$ 19,000$.
8 s，F\＆A， 80,000 8s，F \＆A，ko，000．．．．．Feh．F．h．16． 1904
（\＄10．000 due yealy）to Feb． 1905 8s，A\＆O，\＄20，000．to Feb．16， 1912 5 s ，

## INTEREST on the 8 per cent water bonds is payable at the City Treasury; on all other bonds at New York City <br> TAX FREE,-All bonds issued by this city are exempt from taxation. <br> TOTALłDEBT, ETC.-Total bonded debtJau. 1, 1896, was $\$ 678,500$. sinking fund assets, $\$ 30,000$; net debt, $\$ 648,500$; water debt, ineluded in total debt, $\$ 362,000$. The city has no floating debt. <br> ASSESSED VALUATION. - In 1895 the assessed valuation (which is 70 per cent of aetual value) of real estate was $\$ 8,437,570$; personal property, $\$ 2,331.566$; total, $\$ 10,769,136$; total tax rate (per $\$ 1,000), \$ 23 \cdot 63$. In 1890 the assessed valuation of real estate was \$7,827,775; of personal property, $\$ 2,407,330$; total, $\$ 10,235,005$. <br> POPULATION.-The population in 1890 was 27,839 ; in 1880 it was 20,693 . Population in $1894,30,043$.



## BIG RAPIDS.-C. W Comsrock, M ıyor. <br> gapias is un secosto County.

LOANS- Bonds When Due.

 Rumroan Bosps 5a, Feb. $1, \$ 15,000$. Feh.
interest pald in . New York, De troit, Clitcago and Boston. York, De

Total debt (last returns). $\$ 90,000$ Water debt included...... 45,000
Tax valuation, real. ..... $1,220,510$ do personal........628,268 Total valuation 1891.....1,848,778 Total tax per $\$ 1,000$
Population in 1894 was......5,203
Population in 1890 was....5.s03 Population in 1890 was......5,303
Population in 1880 was.....3,552

## CHARLEVOIX.-Charlevolx is in Charlevolx County.




## Real valuation about. ... 1,250,000

## CHEBOYGAN.-Grorge W. Case, Clerk. <br> Is in Cheloygan County. <br>  <br> COLDW ATER. -Thls city is in Braneh Counts. <br> LOANS TaHe Bowen Due. Water debt, Iucluded..... $\$ 70,000$ 5s, P\&A, \$15,000.....Aug. 1, 1897 (**3,000 due jearly) to Aug. 1, 1901 5s, May 1, $818,500, . .3 \mathrm{Mar} .1,1897$ ( 83,000 due yearly to 54 WTER BOsDA Oet. 1, 1901 (\$7,000 dne yearly) to Oct. 1,1910 Bonded delvt (tast ret'ns). $\$ 115,500$ <br>  Valuation, personai ...... $2,761,328$ Total valuation 1892.... 3,437,088 Total tax (per 81,000 ) ...... $\$ 16 \cdot 57$ City tax proper. Sehool tax School tax. Popmlation <br> Population in 1801 was. Population in 1880 was

DETROIT. - \{ H. 8. PINGREE, Mayor
DETROIT.- FRANCIS A BLADES, Comptroller,

## wayne County.

| LOANS Mran Dee. | $\$ 260,000 .$ |
| :---: | :---: |
|  | 4s, J \& J, 240,000. |
| Sept, 1, 19 | 48, Mks. |
| MdeN, 100,000 ... Yov, 1, 1923 | 4g, Fits: |
|  |  |
| \$100,000 -..sept. 1, 1921 | A\&O, 100,000. |
| ,jad, 105,000 ..J以y 15 |  |
|  | 0, \$150,000 ...Oet. 11, |
|  | 0, 450,000....Apr. 2 , |
| 8, $\$ 100,000 . \ldots .$. Mar. 1, 1920 | ¢ , 150,000 |
| Ako, $100,000 \ldots . .$. Apr. 1, 1921 | ter bos |
|  |  |
| ab. 9, 1924 | 7a, FkA, 8100,000 .... Fe |
| Fita 81000000 At Boxds | 7e, FleA, $\quad 50,000 . . . \mathrm{Aug}$.1 , |
| A, 8100,000 Aug. 1, 1899 | 50,000 |
| , Fen 10 | 7s, F\&d, 4, 41,000 ....Feb. 1, 1904 |
| FkA, |  |
| D: | 78, Jtid, $149,000 . .$. June 1, 1905 |
| Lo Liga | 44, J |
| Jan. 2, 1924 | 45. A do0, s100 |
|  |  |
| (iD, | JdJ, $100,000 \ldots . . J a n i 10$. |

## $s$ One of the investments of the sinking fund.

INTEREST is payable in New York City at the current offical bank. or at the offlee of the Clity Treasurer, except on market bonds, interest on which is payable in Detroit.
TOTAL DEBT, SINKING FUNDS, ETC. -The city's net debt in March, 1896, exolusive of water debt, was \$3,989,522. The aubjoined atatement showa Detroit's total mualdpal delt, the sinking fund held by the city against the same, and the water debt, on the dates named.
 sinking fuads........ $1,223,203 \xrightarrow{1,073,811} \xlongequal{1,101,706} \quad 979,067$

Net debt...........83,601,797 $\overline{\$ 3,441,189} \overline{\$ 3,350,294} \overline{\$ 2,177,483}$ Water dbt (addition'l) $\$ 1,183,000$ \$1,133,000 $\ldots \ldots .$. . $\$ 1,229,000$ The outatanding bonds of the Water Commission, amounting to \$1, 183,000 , issued on the faith and eredit of the city, are not incladed by the city in its staternent of bonded debt, as the receipts from water assesaments and the annual appropriation of $\$ 75,000$ for sinking and
entrest fun is, as requirad by law, will be suffisient to redeen all outistanding bonds at maturity.
The sinking fund consists of eash and eity bonds
The following shows the eity's total funded debt, and sinking fondsi at different periods.


CITY PROPERTY.-The city owns property free from all enomm brance which was valued on January 1, 189.5, at $\$ 18,756.319$.
"ASSESSED VALUATION.-The eity's assessed valuation (about if actual value) and tax rate have been as follows in the years named:


Tie tax rate here Inelules the city tax, the sohool tax and the polive tax.
DEBT LIMIT-The charter limit of bonded debt is two.per cent of assessed valuation.
PJPULATIOV. -In 1899 population was 205,576 ; in 1880 it was 116,340; in 1870 it was 70,577. Populatiou in 1894 was 237,835 .

ESCANABA.-Escanaba is in Delta County.
LOANS 58, ann., $\$ 21,001$.....July 1, 1930 Population in 1894 was.......8,124 Interest payable at Escunbba.
Total d be Jaly $1,1895 \ldots . .841,000$ Popnlation in 1-90 was......6,808

## GOGEBIC CO.-Joun Evans, Treasurer.

Oounty seat is Bessemer.
LOANS- When Due. Tax valuation 1895 ....89,231,064 5 hes, AdeO. $834.000 \ldots$...April 1, Asses-t that. Aame as actual value. Populat on in $180+$ was..... 4,088 Int in New York at Nat. Park Bank. |Populatiou in 1890 was...... 13,166 Bonded debt Nov., $1895 \quad \$ 34,000$

## GRAND HAVEN.- $\left\{\begin{array}{l}\mathrm{J} \text { JEPH } \\ \text { WM. N. ANGEL, Cl } \\ \text { May }\end{array}\right.$

This elty is in Ottawa County.
LOANS- When Due. Tntal dobt Jan- to. $1896 . \$ 54.000 \mathrm{n}$ 5. J\&J, 86,000 .....Jan. 1, 1897-8 Water debt (incimled).... 1,125,960 Kenlroad And busds$5 \approx, ~ A \& 0, \$ 15,000$.....Jtune 1,1900 5s. A.EO, 17,000 ....June 1, 1905 58, MikS, $816,000 \ldots . . .1898-1903$ Real valuation 1894, ... 1, $12,000,000$ Real valuation $1894, \quad . .2,000,0 n 0$
Total tax (per $\$ 1,000$ ) $\ldots . . .+43 \cdot 34$ Total tax (per $81,000, \ldots \ldots . .18 .38$
Population in 1890 was......5.023 Population in 1880 ws.......4.862 Population in 1896 (est.)......5,000.
on sept. 1).
INTEREST on the raliroad bonds is payable at New York: on the court-house bonds at Grand Haven; on $\$ 3,000$ of the water bouds at Graud Faven and on the remainlag $\$ 13,000$ at New York.
GRAND RAPIDS.-\{OHAS. D. STEBBINs, Mayor
Grand Rapids is in Kent County.
LOANS- BosDs- When Due | SchoolBoxbs Assumed by and 58, J\&J, $8150,000 \ldots .$. July 1, 1904 4s, MikN, $\$ 150,000 \ldots . . \mathrm{May}^{1,} 1905$ Schoot BoxDs- 1896 to 1904
 $\begin{array}{ll}4 \text { L2s, J\&D, } & 25,000 \ldots \text { June 1, } 1908 \\ 429, \text { J\&D, } & 23,000 . \text { June 1, } 1909\end{array}$
 $4 \mathrm{Las} ,\mathrm{~A} \mathrm{\ell O}, \quad 55,000$..Oct. 1,1911
$429, \mathrm{~J} \& \mathrm{D}$,
48,000 ..June 1, 1912 ${ }^{422, J \& D}$, $60,08,000 \ldots . J u n e 1,1912$
nexation, $\$ 38,000 \ldots 1896-1900$.

 ( 8100,000 yearly) tio Myy 1, 1896 5s. M1d d, , $\$ 75,000$....M M M 1,1897 $(\$-3,000$ due yearly to May 1, 98.2 , Witer Bowns- ...July 1, 1896. 58, M..4. $150,000 \ldots .801 .1,1908$ 5i, MitV, $80,000 \ldots$ May 1. 1909
 *These bonds are only a temporary obligation, and heir payment is provided for by special assessment on the property directly benetitted.
INTEREST on the water bonds, eity liall bonds and fandiyg bouds. is payable at Now York; on other bonds at Grand Faplds.
TOTAL DEBT, ETC. -The total bonded debt on Jannary 9, 1896; was $\$ 1,855,000$, of which $\$ 987,000$ was water debt. The city has ne floating debt.
TAX FREE. - All bonds of this city are exempt from tracation.
ASSESSED VALUATION of real eatate in 1895 was $\$ 20,470,000$ personal property, $\$ 5,530,000$; total, $\$ 26,000,000$; totah trax rate (per $\$ 1,000$ ), $\$ 83 \cdot 46$. In 1893 the total assessed valuation was $\$ 24,000,000$. Property is assessed at about $\frac{1}{4}$ of Its actual value.
POPULATION.-The population in 1890 was 60,278 . in, 1880 , 32,016; in 1870, 16,507; in 1896 (estimated), $90,000$.

## GREENVILLE.- 敀, N. WRIGHT, Mayor.

This city is in Montealm County.
WOANS.- When Due. |Tax valuation 1895 . 8846,465:
 5s, J. J, 86,000 yearly on Jan. 1.) Population in 1890 was......3.05E 58, Jid. \$6,000...Jan. 1, 1901 . 02 Population in 1891 was. .........118 INTEREST is payable at the Hanover National Bank, New Yorkand at the Eastern Bank \& Trust Co., Bangor, Me.

H1LLSD A LE.-This city is in Hillsdale Countr.

| Bonded debt, $4^{2 s} \ldots \ldots . .$. |  |
| :---: | :---: | :---: |
| $\$ 39,000$ | Population in 1894 was |
| Population in 1890 was |  | | Total (last returns) |  |
| :---: | :---: |
| Tax valuation in $1892 \ldots 2,671,695$ | $\begin{array}{l}\text { Population in } 1890 \text { was } \\ \text { Population in } 1880 \text { was }\end{array}$ |

4,121
3,915

HOLLAND.-J. H. Lipp, City Clerk.
This city fe in Ottawa County.

| Total bonded debt Mar.' $96.971,950$ | Population in 1896 (est.) |
| :--- | :--- | :--- |
| Tax valuation |  | Tax valuation 1895 ......1,331,005 Population in 1890 was Assessm't abt. 45 p. c. actual value. Population in 1880 was.

TAX FREE.-All bonds of this elty are exempt from taxation.
HUDSON.-\{ $\begin{aligned} & \text { H. E. LOYSTER, Mayor } \\ & \text { MORRISP. SWANEX, }\end{aligned}$
Hndson is in Lenawee County.
3.915

7,000
3,945 3,945
2,620

MARQUETTE.- \{JOHN HL JACOBS, Mayor.
This city is in Marquette County.
LOANS- $\qquad$
Wh $n$ Due.
CITY HaLL BONDS-
5s, F\&A, \$50,000...Ang. 15, 1903
ELECTRIC LGHTING-
$n$ Due. SOHOOL BUILDING-

| 58, J\&J, | $\$ 10,000 \ldots . . J u l y$ |
| :--- | :--- |
| $58, ~ J \& J$, | 1899 |

$\begin{array}{ll}\text { 5s, J\&J, } & 10,000 \ldots . . J a n . ~ 1, ~ \\ \text { 5s, J\&J, } & 10,000 . . \text { Feb. 5, }\end{array}$

| $5 \mathrm{~s}, \mathrm{~J} \& J$, | $10,000 \ldots$ Feb. 5, 1900 | 5 s, |  |
| :--- | :--- | :--- | :--- |
| $5 \mathrm{~s}, \mathrm{~J} \& J$, | $20,000 \ldots \mathrm{July}$ | 1,1900 | 5 s, |
| $5 \mathrm{~s}, \mathrm{~J} \& J$, | $10,000 \ldots$ July 1, | 1901 |  |

5s, J\&J, $\$ 10,000$........Feb. 1, 1897 5s, J\&J, $\$ 30,000 . . . . .$. . Sep. 1,1897 WATER WORKS 5s, J\&J, \$15,000......Jan. 1, 1898

TOTAL DEBT, ETC.-The total bonded debt on January 1, 1896, was $\$ 239,000$, of which water debt was $\$ 89,000$; sinking fund, $\$ 5,000$; net debt, $\$ 234,000$. The city has no floating debt.
ASSESSED VALUATION in 1895 of real estate was $\$ 2,481,050$; personal property, $\$ 405,700$; total, $\$ 2.886,750$; total tax rate (per $\$ 1,000$ ), $\$ 31 \cdot 95$. Property is assessed at one third of its actual value. POPULATION in 1894 (State Census) was 9,724 ; in 1890 (U. S. Census), 9,093 ; in 1880 was 4,690 . According to local figures the population in 1896 was about 10,500 .

MENOMMNEE.- $\left\{\begin{array}{l}\text { JOHN W. WELLS, Mayor. } \\ \text { J. H. WALTON, City Clerk }\end{array}\right.$
This city is in Menominee County.
LOANS- When Due. Spectal Assersment
BRIDGE BONDS-
6S, M\&S, $\$ 6,000 . .$. Mar.1,1896-8
SEWER BOND\&$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 59,000$ (Part due yearly) to May 1, 1896 GENERAL YMPROVEMENT- 1911 6s, M\&N, $\$ 16,000 . . .$. May $_{1}, 1896$ $6 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 10,000$..May $1,12 \&{ }^{\prime} 13$ $5 \mathrm{~s}, \mathrm{~A} \& 0, \$ 47,500 \ldots .$. Apr. 1, $1914 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was......10,6430 } \\ & \text { Population in } 1895 \text { (est.) ...13,000 }\end{aligned}\right.$
INTEREST on the special assessment bonds is payable in New York aud Menominee; on all others at the Chemical National Bank, N.Y
MENOMINEE SCHOOL DISTRICT.-This school district is co extensive with the oity, and has a separate debt.

LOANS- When Due, Cash in treas. Jan. 1,'96. $\$ 18,000$ SchOOL BovDs-
6s. Mar. 1, * $\$ 30,000$...Mar. 1, 1897 ( $\$ 5,000$ due yearly) to Mar. 1, 1902 is, Apr. 1, \$45.000...Apr. 1, 1903 Population in 1894 was

INTEREST on the school bonds is payable in Menominee.
MENOMINEE CO.-H. J. Woessner, Clerk.
County seat is Menominee.
LOANS- When Due.
5s, ann., $\$ 50,000$.........1900-1909 ( $\$ 5,000$ due vearly on April 1.) 5s, Apr., $\$ 10.000 \ldots$. Apr. $^{2} 190.1$ Interest payable hy County Treas. Toral debt Jan. 15, 1896..\$60 000 sinking fund.

8s \& 78, Mar., $\$ 23,200$..Mar. $1, \mathbf{\prime}$,96-9 School bonds 68 Bonded debt Apr., 1896 .. \$138.540 Ass't \& Sch. bonds (addl) 98,200 tax valuation 1895 ......2,945,320 Assessment is $2_{5}$ act Total tax per $\$ 1,000$ value. Population in 1894 w.........4.2.644 Population in 1894 was..... 12,644
$\begin{array}{lr}\text { Net debt Jan. } 15,1896 . & \$ 50,000 \\ \text { Tax valuation, real..... } & 3,822,166 \\ \text { Tax }\end{array}$ Tax valuation, pers'l. cotal valuation 1895... $5,096,888$ State valuation ahont. $10,000,000$ Population tax (per $\$ 1,000$ ) $\$ 15 \cdot 00$ Population in 1890 was....33,639

LOANS-
When Due $5 \mathrm{~s}, \mathrm{~J}, \mathrm{~J}, \mathrm{~F}, \$ 30,000$. 5s, July. $6,000 \ldots . . .$. Jan. 1, 1909 Total debt Felv, 1, 1896.... $\$ 36.000$ Tax valuation, real....... 696,555

## IRON MOUNTAIN

| LOANS. Whendu | Total debt (last returns) . $\$ 81,000$ |
| :---: | :---: |
|  |  |
| ar. 1, $\$ 21,000$ | Tax valuation, personal $1,1000,000$ |
| Mar. 1, $\$ 5,000 . . . . . . . . . .1896$ | Assessment about $1_{3}$ actual value. |
| (\$1,000 due yearly) ...... to 1900 | State tax (per $\$ 1,000$ ) $\ldots \ldots . . \$ 1 \cdot 66$ |
| Street and sewer bonds- | County tax (per \$1,000) ..... 8.50 |
| Jan. 1, \$5,000............ 1896 | City tax (per \$1,00 |
| (\$1,000 due yearly) ......to 1900 | A verage school tax ......... 17.66 |
| , Feb. 1, $\$ 6,000 . . . . . . . . . . . . .18$ | Population in 1890 |
| 6s. Feb. 1, $10,000 . . . . . . . . . . . .1902$ | Population in 1894 was......7,640 |
| 68, Feb. 1, 20,000............... 1907 |  |

INTEREST is payable at the city treasury and in New York City.
ISHPENNING.-This city is in Marquette County.
$\begin{aligned} & \text { Bonded delt (lat't ret'ns) ... } \$ 96,000 \\ & \text { Available assets...........150,161 }\end{aligned} \left\lvert\, \begin{aligned} & \text { Population in } 1894 \text { was.....11,689 } \\ & \text { Population in } 1890 \text { was.....11,197 }\end{aligned}\right.$
J A CKSON. - $\left\{\begin{array}{l}\text { THADDEUS C. BROOKS, Mayor. } \\ \text { THEO. W. CHAPIN, Treasurer. }\end{array}\right.$
This city is the capital of Jackson County.
 $\begin{array}{lll}\text { NAME AND PURPOSE. } \quad \text { P. Ol. Payabl. When Due. } & \text { Outstand'g- } \\ \text { Public building bonds...... } 5 \mathrm{M} \& \mathrm{~S} \text { Nor. } 15,1907 \\ \$ 65,000\end{array}$ Waterworks honds......... 8 M \& $s\left\{\begin{array}{c}\operatorname{Sept} 1,1896-1900 \\ \$ 10,000 \text { yearly }\end{array}\right\}$ Water works bonds, \&c. Water extension, 1892. Water ext'n and eonntet'n
Refundin water bonds...

Tax valuation, personal. $\$ 445,053$ Tax valuation $1895 \ldots . .1,141,608$ Total tax (per $\$ 1.000$ )...... 16:60 Population (per $\$ 1.000$ ) Population in 1894 was.
Population in 1890 was. opulation in 1890 was..

NTEREST on the water bonds due in 1904 is parable in N . Y and Detroit; on all other issues in New York.
TOTAL DEBT, ETC.-The total bonded debt on January 1, 1895 , was $\$ 310,000$, of which water delit was $\$ 220,100$.
TAX VF LUATION in 1894 of real estate was $\$ 5,790,345$; of personal property, $\$ 990,570$; total, $\$ 6.780 .915$. Property is assessed at about one-third of its actual value. The total tax per $\$ 1,000$ was $\$ 31 \cdot 98$; including State tax, $\$ 2 \cdot 74$; county tax, $\$ 2 \cdot 10$; city tax, $\$ 17 \cdot 75$, and school taxes, $\$ 9 \cdot 39$.
POPULATION.-The population in 1890 was 20,798 ; in 1880 was 16,105 ; in 1870 was 11,447 ; in 1894 was $22,623$.

KALAMAZOO.-Chas. H. Gleason, Clerk.
This city is in Kalamazoo County
LOANS- Wher bonds-
El.ECTRIC-LIGH
48, Jan., \$40.000 ......... 1900-1906 (\$10,000 dne yearly on Jan. 1.) Bonded debt Jan. 1, 1896.\$40,000

Floating debt............. $\$ 44,200$ Total delit Jan. 1, 1396 .. 84,200 Tax valuation 1895 .....8,000,000 Population in 18.0 was......17.853 Population in 1895 (est.)....25,000

KENT COUNTY.-S. T. Colson, Treas.
Comnty seat is Grand Rapids.
LOANS-
When Due
COURT HOUSE BONDS
s, Jan., \$20,000.....Jan. 15, 1897 , ,Jan., 20,000......Jan. Jan. 15, 1898 Interest is payable in N. Y, City.
Total debt April 20, 95 . $\$ 60,000$
Tax valuation, real.....32,636,687
Tax valuation, pers ${ }^{\prime} 1$. $\$ 6,353,753$ Total valuation, 1894 . $38,990,440$ Assessment ahout $2_{3}$ real value. Population in 1894 was...... 121,93 Population in 1890 was....109,922 Population in 1880 was... 73,253

LANSING.- \{JAS. M. TURNER, Mayor.
Lansing, the capital of Michigan, is in Ingham County.
LOAN - When Due. LOANS
PUOANS IMPROVEMENT- When Due.
5s, J\&D, $40,000 \ldots . . J u l y ~ 1,1903 ~ 4 \&, J \& J, \$ 12,000 \ldots .$.
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \quad 15,000 \ldots . . J u l y 1,1908$
5s, M\&R, 25,000.... 1906-1914
48, J\&.J, $\$ 25,000 \ldots$ 1911-1915
5s, M\&\&, $\$ 75,000 \ldots$.... 1909-1914
Optional after 1906.
SCHOOL BONI S-1896-1905
W ATER W8,00.
$41_{2}$ s, J\&J, $\$ 25,000 \ldots$ May 1,1905 $41_{28}$, J\&J, $25,000 \ldots$ May 1,1910 $\begin{array}{lll}4 \mathrm{~s}, & \mathrm{~J} \& J, & 25,000 \\ 4 \mathrm{~s}, ~ . . . M a y ~ 1, ~ & 1900 \\ 25,000\end{array}$ 5s, J\&D, *60,000....July 1,1913
(\$20,000 searly) to July 1, 1923

INTEREST on the public improvem ${ }^{\circ}$ nt bonds is payable at Lansing; on all other bonds at New York.

TOTAL DEBT, ETC.-The total bonded debt on January 1, 1896, was $\$ 395,000$, of which water debt was $\$ 125,000$. The city has no floating debt.
ASSESSED VALUATION in 1895 of real estate was $\$ 6,393,960$; personal property, $\$ 1,469,295$; total, $\$ 7,863,255$; total tax rate (per $\$ 1,000), \$ 18 \cdot 63$. Property is asspssed at about $3_{4}$ of its actual value.

POPULATION.-The population in 1890 was 13,102 ; in 1880 was 8.319 ; in 1870 was 8,319 ; in 1894 (State census) was 15,834 .

## MIDLAND COUNTY.-Country seat is Midand.

LOANS
When Due. 6s, Mar., \$32,000.....Mar. 1. 1903 Interest payable in Detroit, Mich. Total delt (last returns) $\$ 32,000$ Tax valuation, real....... 1.862,465 Tax valuation, personal. $\$ 119,185$ INTEREST on the school bonds is payable at Menominee.

## MUSKEGON.-Newcomb McGraft, Mayor.

## Muskegon is in a county of the same name.

## LOANS-

 NaME ABridge rublic p
ie parks.
do
Sewer Extension.
Water works
do
do 1890
P. Ct. Payabl.

When Du. Orncipal, Ontstand'g
$\begin{array}{llll} & \text { J \& J J } & 1901 \text { to } 1925 \\ 5 & 250,000\end{array}$
INTEREST on the old 8 per cent water bonds is payable at Fourtl National Bank, N. Y. City, on the 1893 issue of park bonds at Westeri Nat. Bank, N. Y. City, and on all other bonds at Bank of the Republic N. Y. City.

TOTAL DEBT, ETC. The total bonded debt on Feb. 1, 1895, wa $\$ 463,500$, including the water debt of $\$ 310,000$.
ASSESSED VALUATION in 1894 of real estate was $\$ 3,163,782$ personal property, $\$ 1,282,905$; total $\$ 4,446,687$ (actual value estimate $\$ 15,000,000$ ). Total tax (per $\$ 1,000$ was $\$ 44 \cdot 66$; including sitate tas $\$ 2 \cdot 82$; county tax, $\$ 6 \cdot 64$; road tax $\$ 2 \cdot 00$; city tax, $\$ 20 \cdot 15$; schoc tax, $\$ 13 \cdot 05$.
POPULATION.-The population in 1890 was 22,702 ; in 1880 wa 11,262. Population in 1893 (estimated) 25,000.

## OTTA WA COUNTY.-County seat is Grand Have



PONTIAC.- $\left\{\begin{array}{l}\text { DAVID S. HOWARD, Mayor. } \\ \text { C. H. LINABURY, City Clerk. }\end{array}\right.$
This city is in Oakland County.
LOANS- When Due.
s. $\mathrm{g}, \mathrm{A} \& \mathrm{O}, \$ 25.000$. A April 1, 1914 SCHOOL BONDS-
WATER BONDS-
Interest payable in New York Cit Tax valuation returns) $\$ 1893^{*}$. ${ }^{(251,8}$ Real value (estimated). $3,000,0$ Population in 1890 was.. Population 1894 was.
$4^{128}, \ldots . .885,000 \ldots . . . . .$. Yearly

* Assessed valuation in 1893 assessed under law of 1891, wh
assessen mortgages as an interest in real property, thus reducing the assessed valuation of this city some $\$ 200,000$ below the assessments made prior to the enactment of the law.

PORT HURON.- $\left\{\begin{array}{c}\text { S. S. BOYNTON, Mayor. } \\ \text { B. }\end{array}\right.$


INTEREST on certain of the bonds is payable in New York by the Hanover National Bank.
TOTAL DEBT, ETC. -The city's bonded debt on January 1, 1896, was $\$ 231,504$; floating debt, $\$ 733$; total debt, $\$ 232,237$; sinking fund, $\$ 14,477$; net cebt, $\$ 217,760$; water debt (additional), $\$ 300,000$. ASSESSED VALUATION in 1895 of real estate was $\$ 4,737,915$ personal property, $\$ 692,255$; total, $\$ 5,430,170$; total tax (per $\$ 1,000$ ) $\$ 30.75$. Property is as-essed at about one-third of its actual value.
POPULATION.-The population in 1890 was 13.543; in 1880 was 8,883. Population in 1894 (State census) was 18,147 . According to local figures the population in 1896 was 20,000 .

SAGINAW.-
The cities of Saginaw and Enst Sazinaw, in the connty of the same name, were consolldated in 1890 , forming the present city.
BONDS- When Die. LOANS- WME When Due
Bonds of Consolistated Wity- When

Bands of Consolidated City-
420, Fd.A. \$110,000.. Feb. 1, 1901 $41 \$ 10,000$ yearil) to Feb. 1, 1911 4s, … 40,000...Ang. 1, 1908 (sio.000due griy) to Aug. 1,1911 Court Hover-
55. J\&D, 8100,000 .... Dee. 1,1898 (\$10,000 yearly) to Dec. 1, 1907 (Formerly East Saginaw.)
Suwers-
 ( 815,000 yearly) to July 1,1898 GTREKT MPROVEMENTS
 58, …. 828.000 ..... Nov. $1,195-6$
Watvie BinvDs
5.: M\&N, 828,500 . May 1,1896
$423, \mathrm{M} \in \mathrm{N}, \quad 31,500 .$. May 1, 1903 20,000.. May 1, 1904

## 4294, ..... 814,000 . May 1,1906 424, fed. .........July 18, 1914 4s, M\&N N 22,500. May 1, 1897

 if xt-rn Taximg District-(Origtinal Clty of Saginaw.)
SEWE1E Boxbs
6s, , 8 , 8.000 dine vearly to Aug. 1, 1896 $(83,000$ due yearly, to Aug. 1,1898
$58, ~ … . . ~$
10,000 . Aug,
 53. JdeD. 50,000 ..Jume 1, 1004 ( $\$ 10,000$ yearly, to June 1, 1908 STREET IMPROVEMEST-
68, 0 . . . 821,000, Aug. 1, 1896 ( 87,000 dne yearlv) to Auk. 1,1896
 VATEBE Bosps
510s, M..EN, 85,000 ..Mch. 10,1897 $5199, \mathrm{M} \mathrm{\& N}, 25,000 \ldots$ Nov. 1,1913 5s, MkN, 10,000 Mch. 10,1902 $58, \mathrm{M} \mathrm{\& N}, 10,000$. Meh. 10,1903 (\$10,000 yearly) to Meh. 10, 1890


INTEREST is payable in New York by the Chemical Natlonal Bank. TOTAL DEBT, ETC.-The following statement shows Sacinaw's otal honiled debt, the sinking fonds beld by the city against the same, ud the water debt, on the dates named:


## Water debt (Included above).... $\$ 542,500$ \$532,500 $\$ 507,000$

 incladed in the above-mentloned llgures of bonded debt. On March 1. 1896. they amounted to $\$ 369,000$.WATER WORKS-The water works, owned by thls elty, were bullt at a coat of $\$ 800,000$.
ASSESSED VALUATION,-1n 1894 the assessed valuation of real eatate was $\$ 13,149,325$; of personal property $\$ 2,983,960$; total, $\$ 16,133,285$; total tax rate (per $\$ 1,000)$, \$27 18. Property is assessed at 70 per cent of its actaal ralue.

POPULATION.-The population in 1890 was 46.322 ; in 1880 was 29,541; in 1894 (State census) was 44.641.

ST. JOHNS. - $\left\{\begin{array}{l}\text { C. C. VAUGHAN. President. } \\ \text { DE WITT H. HUNT, Clerk. }\end{array}\right.$
This village is in Clinton County.
LOANS When Due. Total debt Jan. 20, 1896. \$125,000 Electric-Light PlaNt- 5 Water debt (included)... 60,000 ( $\$ 2,000$ due yearly on Jmy 15,) Tax valuation, personal 607,490 5s, J.\&J, \$27,000 . .......1915-1928 (\$3.000 due searly on July 15.) 58 , AdEO \$30,000
58, Ads0, $\$ 30,000$. ......1896-1910
(T22,000 due yearly on Oet. 1.)
WATER Works BondsTotal valuation $1895 . . .1,673,370$ Assessment is $1_{2}$ actual value. Total tax (per $\$ 1,000$ ) ....... $\$ 22 \cdot 80$ WATER WORKS BONDS- 1,1900 Population in 1894 was.......3,440 Population in 1890 was......3,127
Population in 1880 was......2,370 $5 \mathrm{~s}, \mathrm{~A} .60$. $45,000 \ldots .$. Oet. 1, 1914
INTEREST on the electric-light bonds and on the sewer bonds, due from 1906 to 1910 , is payable at the Third National Bank, New York; on the water-works bonds, due in 1914, at the Wayne County Savings Bank, Detruit: on the water-works bonds, due in 1900 , at the Mechanies' Bank, Detroit; on the server bouds due from 1896 to 1900, at the St. John's National Bank; on the sewer bonds due from 1901 to 1905, at the Liberty National Bank, New York,

## SAGINAW COUNTY.-G. Hounser, Treas.

 County seat is Saginaw.LOANS-
When Dree.
58, L\&O, \$80.000
58, ( $\$ 10,000$, searly) to Apr. 1, 1897 Int. paid by Central Trust Co., N . Y Total deht Jan. 1, 1896 . \$90. 1 . Tax valuation, real.....21, 449,905

Tax valuation, person'l \$4,037,654 Total valuation 1895 . . 25,487,559 Prop $y$ ass dat about 3 actual val. Population in 1890 was..... 82,273 Poprlation in 1880 was ...... 59.095 Population in 1896 (est.) ....90,000

SAULT DE ST. MARIE.- $\left\{\begin{array}{l}\text { A. B. LANG. Mayor. } \\ \text { J. MCKENXA, Treas }\end{array}\right.$ Is in Chippewa County.
LOANS When Due.
6s, Sept. 1, 85,000
6s, Sept. 1, 25,000 .... Sept. 1, 1896

Pavise BovDs
65, Aug. 1, 88,500 . Aug. 1,95 to '97 68, M\&8, \$11000 Sept 15,1908 Water Bosds
$6^{1} \mathrm{los}$, F\&A, $\$ 86,000$... Aus 1, 1896 (si,000 dre yearly) to Atag. 1, 1904 ©is, Mris. 10.000 ...Sept. 1, 1897 6s, July, 20,000....July 1, 1911

Ws, MTER BONTS-(Con.)
6s, M\&N, \&sio,000.....Nov, 1, 1913 Interest payable in New York. Bonded debt Feb. 1, '95. $\$ 153.500$ Floating deht ............ 11,330 Total debt Feb, 1, 1895 .. 164,830 Water debt included..... 100.000
Thx valuation, real Tax valuation, real......-1,461,019 Total valuation 1894....1.675,894 Assessment about a actual value. Population in 1890 was...... 5, 760 TAX FREE.-All the bonds of this city are exempt from taxalion.

## WAYNE CO.-HENRY M RExNOLDS, Clerk.

County seat is Detroit.
LOANS- When Due. Tax valuation 1895. \$241,074,820

 4s, MidN, $\$ 1,500,000 \ldots \ldots . . . .1910$ State \& Co. tax (per \& 1,000 ) $\$ 8-20$ | 48, Dec $50,000, \ldots . . .1902$ | Population in 1894 was... 292,303 |
| :---: | :---: | :---: | :---: |
| Total deht Nor, 16,95 |  | Total deht Nor, 16, 95 \$1,550,000

Sinkine fund.............. 15,040
Population in 1890 was... 257,114
Population in 1880 was $\ldots .166,444$ Vet debt Nov. 16, 1895, 15,040

WEST BAY CITY.-
Tais eity is in Bay County,
Bonded debt Mar., '96... $\$ 256,000$ |Total valuation 1895 $\$ 3,500,000$ Flonting dent............. 22,000 Assensment about $L_{2}$ netual value.




## Is in Warlitanaw County,

LOANS- When Due. 5s, Sept., 813,000 ........1896-1897 ( $\$ 6.500$ dine yearly on sept. 1.) WATER WORKA BusDs-18894s, JdJJ, $\$ 75,000 \ldots . . . J u 1 y$ 1, 1919 48, M\&N, 50,000 ........Oet. 7,1919 Interest is payable at Ypallantl
Total debt Jan., 1896 . .. $\$ 138,450$
Water debt (included) ... \$125,000 Tax valuation, real......2,288,300 Tax valnation, personal, 67, valuation $1804 \ldots, 2,965,600$ Aszessment about if actual value. Total tax (per 81,000) about $\$ 20$. Population in 1894 was ... ..6.111 Population in 1890 was......6.129
Populatiou in 1880 was

# States, Cuties and Towns 

IN TEEE WESTERN STATES.

## THIS DIVISION INCLUDES THE FOLLOWIVG STA rES:

## WISCONSIN. <br> MINNESOTA. IOWA.

## State of Wisconsin.

## DEBT, RESOUROES, Eto.

Organized as a Territory (Act. Apr. 20, 1-36) - July 3d, 183 f ddmitted as a State (Act. Aug. 6, 1846)

May 29th, 1848 Total area of State (square miles)

56,040 State Capital
Governor (term expires 1st Monday in Jan. '97,) W. H. Upham Secretary of State '(1st Mon. Jan. '97),

Henry Casson Treasurer (1st Monday Jan. 1897) - - - S. A. Peterson
Legislature meets bi-ennially in odd years on the second Wednesday in January, and there is no limit to length of sessions.

HISTORY OF DEBT.-For a brief histmy of the Wisconsin debt see State and City Scpplement of April, 1895.
at present the State has no indebtedness except the trust funds, as Ellows:


DEBT LIMITATION.-The constitutional provisions of wise westricting delbt-making are very rigorous, plain and comprehensive Since the amendment adopted in 1874, cities \&e., as well as the State, are deflnitely limited by that instrument. We wiil give the provisions arst which relate to the State and after that those which have reference to cities, \&e.
(1) STATE indebtedness is confined within very close bounds. It scems as if the framers of the Constitution must have taxed to the oxtreme their ingenuity for forms in which to express their determinaion to inhibit debt-making. The sections which eover the subject are seotions 3, 4, 6, 7, 9 and 10 of Article 8. We give them in full below.
SEcrion 3. Credit of State, for what not given. The credit of the Stalioz or corporation. given or loaned in aid of any individual, associatioz or corporation.
SECTION 4. Oontracting debts. The State shall never contract any pablic debt, except in the cases and manner herein provided.
Swotion 6 . Limitation on
Swotton 6. Limitation on public debl. For the purpose of defraying such debts shall never in the are state may contract public debts (but dollars). Every such debt shall be authorized by law, for some purpose or purposes to be distinctly specified therein; and the vote of a majority of all the members elected to each House, to be taken by yeas and nays, shall the necessary to the passage of such law: and every such law shal provide for levying anf annual tax sufficient to pay the aunual interest such law, and shall specially pal within five years from the passage of the payment of such principal and interest: and such suph taxes to shall not be repealed, nor the taxes he postponed such appropriation the primcipal and interest of sueh debt shall have been wholly paid

SECTION 7. State may borrow money, when. The Legislature may also State in time of war; but the money thus raised shall be applied exelusively to the object for which the loan was authorized, or to the repayment of the debt thereby created.
SECTION 9. Evidences of debt. No scrip, certificate, or other evidence of State debt, whatsoever, shall be issued, except for such debts as are authorized by the sixth and seventh sections of this artiele.
SECTLON 10. Internal improvements-avails of grants. The State shall never contract any debt for works of internal improvement, or he property shall have been made to the State, especially dedicated by the grant to particular works of internal improvement, the State may carry on such particular works, and shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.
(2) CITIES, comnlies, towns, villages, dic., were unrestricted except by legislative enactment until 1874. Since that amendment was adopted five per cent on the value of the taxable property has been the extreme amount of debt permissible for any municipality. Not only is that the case, but, as will be seen, the municipality is required before or at the time when it incurs any indebtedness, to make provision for an annual tax sufficient to pay the interest and also sufficient to pay the principal within twenty years from the time of contracting the debt. We give below the amendment referred to in full.
Limitation of Municipal Indebledness - Adding to Section 3, Article 11, the words:
No county, clty, town, village, school district, or other municipal cor poration, shall be allowed to become indebted in any manner or for any purpose, to any amount, including existing indebtedness in the aggregate exceeding five per centum on the value of the taxable property therein, vious to the incurring of such indebtedness. Any county taxes previllage, school district, or other municipal corporation incurring any indebtedness, as aforesaid, shall before or at the time of doing so provide for the collection of a direct annual tax sutticient to pay the interest on such debt as it falls due, and also to pay and discharge the principal hereof within twenty years from the time of contracting the same.
On April 20, 1893, a new law passed by the Legislature of Wisconsin was approved by the Governor which gives general authority for the issuance of bonds to cities operating under special charters granted by the State, and containing a population of three thousand or more inhabitants, as follows. This authority is of course subject to the foregoing provisions of the Constitution
For the erection and construction of a city hall and the purchase of a site for the same.
For the construction and extension of water works or the purchase of the same, and for constructing sewers, and for the improvement and For the erection constri
the purchase of school sites. For the purchase of sites
equipmeats or the fire department, and for the construction of engine honses.
For th
For the purchase of sites for police stations and for the construction of buildings thereon for the us of the police department.

For the construction of viaducts, bridges, and for repairs of the same. and the purchase of sites for the same For the establishment of public bath of sites for the same.
and for the payment lands for public parks and improvements thereof may be or become due for parase money and interest thereon which for.


#### Abstract

For permanently improving streets in such eity, and for creating a tund out of which to advance the cost of repairs to sidewalks in antioipation of the collection of spe For the construetion or pyrchase of electric or gas light plants for ighting streets and public huildings, The law further provides that bonds issued under this aet shall ear interest, payable annually or semi-annually, at a rate not exceeding 6 per cent per annum; that the Common Council shall annuaily levy a tax upon all the taxable property sufficient to pay the annual interest thereon, and to provide a sinking fund each year equal to 5 per cent on the prineipal of said bonds ; that no bonds shall be issued so that the amount thereof, together with all the other indebtedness of the city, shall exceed 5 per cent of the assessed valuation of the eity and also that the sonds shall show on their face the amount of indebledness of the city issuing the same, the annual amount of the assessment of the taxable property therein for the five years next preceding the issue, and the average amount thereof, and they shall not be sold for less than their par value and acerued interest. No system could be devised better adapted for keeping municipal debt at a minimum than the foregoing amendment establishes.

ASSESSED VALUATION.-The total assessed valuation of the State, as determined by the State Board of Assessors, and the tax rate for state purposes, have been as follows for the years named below: Year. Real Fstate. Property. Fal.,ation. State Tax Fate. Faxes  $\begin{array}{llllll}1891 \ldots 490,961,764 & 130,897,653 & 693,859,417 & 1 \cdot 53511059 & 988,886\end{array}$ $\begin{array}{llllll}1890 \ldots 464,782,237 & 128,108,482 & 592,890,719 & 1 \cdot 50392035 & 891,686\end{array}$  POPULATION of Wisconsin has been as follows: 1895.......... 1,937,915 1870 ...........1,054,670 1840  In 1860-70 the Increase was 278,789 , or $35-93$ per cent in 1870-80 260,827 , or 2473 per cent; in $1880-1890371,383$, or $28 \cdot 23$ per cent.


Crites, Counties and Towns

## is THE

## STATE OF WISCONSIN.

APPLETON. - Appleton is in Outagamie County.
 Tax valuation $1894 \ldots 4 . .4,300,000 \left\lvert\, \begin{aligned} & \text { Population in } 1894 \text { (estlm'tid) } 185,000\end{aligned}\right.$
ASHLAND.-This eity is in Ashland Counts.
LOANS- When Due.
CITY BosDs-
8rBEETS \& ALLEYS-

 58. JdEJ, \$25,000 -...Ost, 1, 1912 ©9, A\&80, $\$ 355,671$....Apr,, 1001 $\begin{array}{ll}\text { Total debt lant returns. } & \$ 3-3,000 \\ \text { sinkine funds }\end{array}$ sinking funds...i 1893., 6,991,000
Total musenament Total ansensment 1893. 6,901,000
Total tax (per 81.000 . ..... $820 \cdot 00$ Optional atter Apr. 2, 1899
INTEREST payable in New York at National Bank of Republic.
TAX FREE-All bonds of this elty are exempt from taxation.
ASHLAND CO.-Theodore R. Yankee, Olerk.

 Bonded debtJan. $\mathrm{i}, 1896 . \$ 135,000$ Eloating debt............. 56.000

Sinking fund. ..............
Net debt Jat. $1896 . .$.
Trax valtation, reat. ..... Tax valuation, reat. ......5, $1-1,000$
Tax valuatlon, persomini Total valuation 1895 Tutal tax (per 81,000 )... $100-00$ Population In 1890 was.....20,063 Population in 1895 was..


## Baraboo is in Sauk County.

|  |
| :---: |
|  |
|  |
| *1,000 |
| (81,000 due |
| $\begin{aligned} & 5, \text { Feb. } 1, \\ & 50, \text { Feb. } 1, \end{aligned}$ |
|  |  |
|  |
|  |
|  |
|  |
|  |

## Feb. 1, 85,000 .....Feb. 1. 1897

 Feb. 1, $\$ 3,000$...Feb, 1,1897 000 due $* 3,000 \ldots$.... Feb, 1, 1897 Feb. 1. 8500 .... Feb. 1, 1899Feb. 1. 87.509 Feb. $1, ~ \$ 7,500 \ldots$ Feb. 1, 1902
1,500 due yearly) to Feb. 1, 1906 G. Feb, $1,812,000$ -
$(\$ 2,000$ due rearly) to Feb. 1, 1902 b, J. (c J. 8203 Bosids ( 8 pecial) -(1-5 due yearly) to July 1,1897

CHIPPEW A CO.-Henry Goetz, Treasurer. County seab is Chippewa Falls.

| LOANS - Wh | Floating debt............. $\$ 17,000$ Total debt Jan. 1, $1895 .$. 85,000 |
| :---: | :---: |
| 6s, Dec., \$3,000....... Dec. 1, 1899 | Sinking fund............. 5,151 |
| Refunding | Net debt Jan. 1, 1895.... 79,849 |
| Ds. June, $\$ 40,000$. . . June 1, 18 | Tax valuation, real .....6.6,314,898 |
| (\$10,000 due yearly) to June 1, '99 | Tax valuation, personal. $1,461,310$ |
| 5s, June, \$15,000.....June 1, 1900 | Total valuation 1893....7,776,208 |
| Certifiuates of ind'tedness- | Assessment about ${ }^{2} 2$ actual value. |
| 58, Jan. 1, \$17,000....Jan. 1,1896 | Total tax (per \$1,000) ....... \$20.00 |
| Part due yearly to Jan. 1, 1914 | Population 1890 was........25,143 |
| Bonded debt................. $\$ 68,000$ | Population 1895 was ........ 28,727 |

INTEREST on all bonds is payable in New York City.
Bridge bonds are subjeot to eall, 20 per cent each year.
DOOR COUNTY.-C. Kimlman, County Olerk. County seat is Sturgeon Bay.

LOANS- Amound. 5s, May, $860,000 \ldots \ldots$ May 28, 1915 Total debt Mar. $1,1895 \ldots .660,000$
Tax valuation, real....., $1,474,858$

Tax valuation, personal. 8693,400 Total valuation 1894....2,168,258 Assessment about 4 actual value. | Population in 1895 was. | 16,682 |
| :--- | :--- |

EAU CLAIRE. $\left\{\begin{array}{l}\text { HENRY I. DAY, Mayor. }\end{array}\right.$
Eau Claire is in Eau Claire Counts.

| LOANS- <br> BRIDGES- |  |
| :---: | :---: |
| 6s, Jd\&J, \$50,000 ......Jan. 1, 1903 | Sinkinc fund. ............ 24,375 |
| 6s, JkJ, 25,000 .....Jan. 1, 1905 | Net deht Feb, 1, 1896.... 224,625 |
| 58, J\&J, 25,000......Jan. 1, 1907 | Tax valuation, real......4,442,010 |
| REFUNDING- | Tax valuation, personal. 1,651,809 |
| 58, JkJ, \$25,000.....Jan. 1, 1912 | Total valuation 1896 . . .6,093.819 |
| $4{ }^{1} 25, J d \mathrm{~J}, ~ 50,000 \ldots . . J a n .1,1907$ | Assessment about 3 aotual value. |
|  | Toral tax (per \$1,000) ....... \$32-48 |
| Water Power- | Population in 1890 was .....17.415 |
| 7s, J\&J, \$40,000 ....Jam. 1, 1897 | Population in 1880 was .....10,119 |
| Bonded debt Feb, 1, '96.. $\$ 245,000$ | Population in 1895 was.....18.637 | INTEREST is payable by in New York the Central National Bank.

FOND DU LAA. $-\left\{\begin{array}{l}\text { E. E. ATKINS, Mayor. } \\ \text { E. DELAN }, ~ C l e r k . ~\end{array}\right.$
Fond du Lac is situated in Fond du Lac County.
LOANS- When Due. $\mid$ School Bonds-
6s, Apr.. $\$ 6,000$ A Apr, 1, 1897 58, July 1, $\$ 10,000$....July 1, 1904 6s, Apr.. $86,000 \ldots . .$. Apr. 1,1897 5s, July 1, $10,000 \ldots .$. July 1,1914 68, July, $\$ 12,000 \ldots . . . J u l y, 1,1896$ Int. payable at City Treas, otfice. 58, Mar., $\$ 60,000$ ) .....Mar. 1, 1904 Population in 1895 was....... 13,056 Sulject to eall at any time,
Interest payable at Krilwatuke $\begin{aligned} & \text { Population in } 1890 \text { was.....12,024 } \\ & \text { Population in } 1880 \text { was....18,094 }\end{aligned}$ Lnterest payable at ir
Nat. Exchange Bank.

GREEN BAY.-Green Bay in in Brown County.
LOANS- When Due.
BRIDOE Bosps- $\begin{aligned} & \text { Bonded debt,............. } \$ 82,000 \\ & \text { Floating debit }\end{aligned}$ 5a, J\&J, 88,000 ........Jan. 1, 1897 Total debt (last returns)...... 83,500 ( $\$ 2,000$ due yearly) to Jan. 1, 1900

 85,000 due yearly) to Jan. 1, 1901
DNar Centiricitrs DKBr Cehtiricaths

Total tax (per 81,000 ) ....... $830 \cdot 00$ 4 los, Jan. $1, \leqslant 35,000$.Jan. 1, 1902 Popnlation 1895 was......... 18,290 TAX FREE-The bonds leaued by this elty are exempt from taxation.
INTEREST on bridge bonds is payable in Green Bay; on rallroad bonds in New York City; on certifleates at Madison.

## HUDSON CITY.- $\left\{\begin{array}{l}\text { S. J, BR } H D F \text { ORD, Mayor. } \\ M, ~ H E R R I C K, ~ C I t y ~ C l e r k . ~\end{array}\right.$

Hudson is situated in St. Crolx County.
LOANS-
When Due. Total debt Jan. 1, 1896.. \$44.000
42. 2 , Feb. 820,000 . Feb. 1897 -1902 Water Works-
Inter, Feb., \$24,000. Feb.1, 1907:08 Tax valuation $1894 . . . .$. Assessment is 年 of actiral valie.
Thx rate (per 81.000$)^{2} 95$. Tax rate (per $\$ 1,000)^{\prime} 95$. $\$ 22 \cdot 00$ Population 1890 was..........2.885
Poptlat'n '95 (State rensus). 3,340

## IRON COUNTY.-County seat is Hurley.


bonds at New York.
JANESVILLE.- $\left\{\begin{array}{l}\text { FRANK B, BATNES, Mayor, } \\ \text { MICHAEL MURPHY, Treas }\end{array}\right.$
Janesville is situated in Rock County.
LOANS- When Due | Tax valuation, pers'l... $\$ 1,190,185$ High school Butidisg- $\quad$ Total valuation 1895... 4,627,080 58, Nov. 1, $847,500 . . .1896-1914$ Assessment is $1_{3}$ actual value. 5s, Kov, 1, 87,500 Nov. 1915 Total tax (per $\$ 1,000$ ) ...... $\$ 21 \cdot 40$ Total deht Aisk. 15, $1895, \$ 55,090$ Population in 1890 was...... 10,836 Tax valuation, real......3,436,895 $\begin{aligned} & \text { Population in } 1880 \text { was...... } 9,018 \\ & \text { Population in } 1895 \text { was..... 12,970 }\end{aligned}$ TAX FREE.-All bonds are exempt from taxation.
INTEREST on the bonds is payable at the otlice of the City Treasurer.

KENOSHA.- $\begin{aligned} & \text { WLLLLAM M, FARR, Mayor. } \\ & \text { GUS, JACOB, Olerk. }\end{aligned}$
Kenosha is situated in Kenosha County.
LOANS When Due. T
5s, J CEJ, $\$ 170,000 \ldots .$. Jant. 1, 1905 Bubject to eall on 3 monthe' notice. Total debt Mar, 20, 1896. 8170,000INX FREE. - Bonds are exempt from taxation.
INTEREST is payable at the FIrst National Bat

KENOSHA COUNTY.-County seat is Kenosha. LOANS- $\quad$ A mount. $\left\lvert\, \begin{aligned} & \text { Tax valuation, pers'1... } 81,382,755 \\ & \text { Total valuation 1894... } \\ & 7,210,000\end{aligned}\right.$ Total debt (last returns). 170,000 Population in 1890 was ....15,581 Tax valuation, real..

LA CROSSE. - $\left\{\begin{array}{l}\text { D. FRANK POWELL, Mayor. } \\ \mathrm{J} . \mathrm{M} . \text { VOCHOFA, Clerk, }\end{array}\right.$

La Crosse is in La Crosse County.
LeANS- When Due. BRIDGE BONDS-
5 s , Oct., $\$ 70.000 \ldots$ 5s, Oot., $\$ 70,000 \ldots . .$. Oct. 1,1899
Optional after Oct. 189
5 s, J\&.J, $\$ 85,000 \ldots . . . J a n .15,1910$
Optional afterJan. 15,1900 Optional afterJa
City HaLI. BoNDS-
5s, M.\&S, $\$ 40,000 \ldots$ Mar. 16, 191
Optional after Mar. 16, 1901
SCHOOL BONDS-
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 15.000 \ldots .$. Nov. 15,1903
58, A\&O, $\$ 17,000$ any Oct. 1,1907
58, A\&O, $\$ 17,000 \ldots .$. Oct. 1,1907
Optional after Oct. 1,1897
5 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 18,000 \ldots . . \mathrm{June} 15,1911$


$5 \mathrm{~s}, \ldots . . \begin{gathered}\$ 12,500 \ldots \ldots . . \text { May } \\ \text { Optional after May } \\ 1,1914 \\ 1,1904\end{gathered}$ 5s, M\&N, $\$ 20,000 \ldots . .$. May 1, 1915 Optional after May 1, 1905.
SEWER AND WATER BONDS5 s, J\&J, $\$ 10,000 \ldots .$. Oct. 1, 1916 58, J\&J, $\$ 10,000 \ldots . .$. Oct. 1,1916 SEWKR, WATER \& SCHOOL B'DS-
5s, J\&J, \$60,000.....July 1, 1915 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 60,000$.......July 1, 1915 WATER BONDS-
$58, J \& J, \$ 10,000 \ldots .$. Sept, 1, 1904 $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000 \ldots .$. Dec. 31,1907 Optional after Dec. 31, 1897
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 25,000 \ldots$ Dec. 1,1911 5 s, J\&D, $\$ 25,000 \ldots$.... Dec. 1,1911
Optional after Dec. 1, 1901

$5 \mathrm{~s}, \ldots$. D $\$ 25,000 \ldots$ Dec. 30,1912 $5 \mathrm{~s}, \ldots . . \$ 25,000$...... Dec. 30,1912 | 5s, J\& $, ~ \$ 75,000 \ldots . . J n n e ~$ |
| :---: |
| Optional after June 1, 1915 |

INTEREST on all recent issues is paid in La Crosse; on the railroad 7 s in New York at Farmers' Loan \& Trust Company; on the water 5 s (due 1915) in New York at State Trust Company.
TOTAL DEBT, ETc.-The total bonded debt on January 1, 1896, was $\$ 547,500$; sinking fund, $\$ 80,94 t$; net debt $\$ 466,555$. The city has no floating debt. The limit of indebtedness prescribed by the Constitution of the State of Wisconsin is 5 per cent of the total valuaion, or $\$ 611,83415$, leaving a margin of $\$ 145,27847$.
ASSESSED VALUATION in 1895 of real estate was $\$ 9,655,329$; personal property, $\$ 2,581,354$; total, $812,236,683$; total tax rate (per $\$ 1,000$ ), $\$ 2250$. In 1891 real estate was $\$ 8,869,402$; personal property, $\$ 1,981,747$; total, $\$ 10,851,149$. Property is assessed at 70 per cent of its actual value.
POPULATION. -The population in 1890 was 25,090 ; in 1880 it was 14,505. According to State census the population in 1895 was 28,760.
LA CROSSE CO.-County seat is La Crosse.

LOANS- $\quad$ Amount. $\left\lvert\, \begin{aligned} & \text { Tax valuation, person'l. } \$ 3,433,475 \\ & \text { Total valuation } 1895.13,933,559\end{aligned}\right.$ Bonded debt Mar.. 1806... 8\% 8,000 $\begin{gathered}\text { Total valuation } 1895 \ldots . .13,933,559 \\ \text { Copulation in } 1890 \text { was }\end{gathered}$ | County has no floating debt. | $\begin{array}{l}\text { Population in } 1890 \text { was....38,801 } \\ \text { Population in } 1896 \text { (est.)....43,610 }\end{array}$ |
| :---: | :--- |
| Tax valuation, real....\$10,500,084 |  |

MADISON.- $\left\{\begin{array}{l}\text { JABE ALFORD, Mayor. } \\ \text { O. S. NORSMAN, Clerk. }\end{array}\right.$
Madison is situated in Dane County.
LOANS- When Due. |nterest is pavable at City Treas's $5 \mathrm{~s}, \mathrm{~A} \& 0, \$ 152,500 \ldots$ Apr. 1, 1904 Subject to call at any time. SPECLAL TMPROVEMENT BONDS6 s, Apr. $1, \$ 71,400 \ldots . .$. Apr., 1897 ( ${ }^{(87,900}$ due yearly) to Apr., 1905 STREEX REPAIR BONDS-
$4{ }_{2}$ S, Jan. 1, $\$ 15,000$. Jan. 1, 1913 Wabject to call after Jan. 1, 1903 5s, A\&O, $\$ 8,000$.

Interest is pavable at City Treas's | School debt........... | 45,000 |
| :--- | ---: |
| Total debt Jan. 1, 1896. | 309,800 | Total debt J Vet debt Jan. 1, 1896. Water debt (included) Tax valuation, persona Total valuation 1895. Assessment about $1_{2}$

Total tax (per $\$ 1,000$ ) Population in 1890 was. | Subject to call at any time. | Population in 1890 was. |
| :---: | :--- |
| $4_{2} \mathbf{2}_{2}$ Jan. 1, \$10,000..Jan. 1, 1913 | Population in 1880 was. |
| Subject to call after Jan. 1, 1903 | Population in 1895 was. | Subject to call after Jan. 1, 1903 Subject to call after Jan. 1, 1903 The city's debt must notexeced 5 per cent of the asessed val TAX-RE receivable coupons.

MANITOWOC. $\left\{\begin{array}{l}\text { THOS. E. ZORRISON, Mayor. } \\ \text { ARTHUR REICAERT, CIGTk. }\end{array}\right.$ Manitowoc is in Manitowoc County.
LOANS-
When Due. Total debt Mar., 1896
$\$ 73,000$ 5s, Nov., $\$ 30,000$....Nov. 1, 1899 ( $\$ 5,000$ due yearly) to $190 \pm$ REFUNDING Bonds-
5 s, Nov., $\$ 35,000 . .$. Nov. 1, 1902 SEWER BONDS5s. Oct., $\$ 8,000 \ldots$ nct. 20,1896 ( $\$ 2.000$ due yearly) to Oct.20, 1899 P

## MANITOWOC CO.-County seat is Manitowoc.

LOANS- When Due. Tax valuat'n personal. $\$ 1,900,000$ $48, J \& J, \$ 143,000 \ldots$ July 1,'95-'05 Assessment about 23 actual value BnndeddebtJan. 1,95 $\$ 143,000$ Floating debt.
Total delt 10,000 Tax valuation, real... $\quad 9,250,000$
INTEREST is payable at State Treasurer's Otfice, Madison.
MARATHON CO.-CARL F. PAFF, Treasurer. County seat is Wausan.
$\qquad$
ASYLUM BONDS-

5s, J\&D, \$80,000..June '99 to '18 ( $\$ 4,000$ due yearly) to ' 1 Interest payable in Wausan. Total debt Nov., 1895.... $\$ 96,000$ | Tax valuation, real..... $\$ 3,754,187$ |
| :--- |
| Tax valuation personal. $1,263,436$ |
| Total valuation 1895... $5,217,623$ |
| Assessment abont $1_{2}$ actual value. |
| Population in 1890 was.....30,369 |
| Population in 1895 was.... 36,593 |

## MARINETTE.-\{ $\begin{aligned} & J O H N ~ J . ~ A N D R E W, ~ M a y o r ~ \\ & G . \text { C. RATHBURN, Clerk }\end{aligned}$

This city is in Marinette County. LOANS- When Due.
58, March, $\$ 14,000 \ldots$ Mch. 1,1847
$\left(\$ 2,000\right.$ due $\left.y^{\prime} r l y\right)$ to Mch. 1,1903

LOANS- When Due.
SCHOOLBONDS- Feb, $\$ 12,000 \quad$ Web 1,1897 ( $\$ 2.000$ due $\mathrm{y}^{\prime}$ rly) to Feb. 1, 1897 5 s , Aug., $\$ 2 \mathrm{v}, 000 . . . .{ }^{\text {Feb. }} 1,1902$

LOANS- When Due
SEWER BONDS-
5 s , Aug., $\$ 52,500 \ldots$ Au $2,1,1896$
( $\$ 2,500$ due ( $\$ 2,500$ due y'rly) to Aug. 1,1916 Bonded debt Mar. 16, '96. \$108,000 Total debt Mar. $16,96$. 20,000
128,000 Tax valuation, real..... $\$ 2,429,075$ Tax valuation, personal. 1,433,925 Total valuation $1895 . . .3,863$
Assessment $1_{2}$ actual value. Total tax (per $\$ 1000$ )
Potal tax (per $\$ 1,000$ )
.$\$ 29 \cdot 04$
$.11,523$ Total debt Mar. $16,96 \ldots 128,000$ Population in 1895 was......15,286
INTEREST on the bridge and sewer bonds is payable in New York; on the school bonds in Milwaukee.
MIL W AUKEE.- $\left\{\begin{array}{l}\text { JOHN C. KOCH. Mayor. } \\ \text { WM. J. F[FBRANTZ, Comptroller. }\end{array}\right.$
This city is situated in Milwankee County. Most of the bonds issued by this city are subject to call at the rate of 5 per cent of the original issue yearly. Bonds called are paid on or about July 1.

LOANS- When Dre. LOANS- BR-93- When Due.
5s, J\&J, \$18.000......July 1, 1913 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 17,000 \ldots \ldots$ called yearly.) Bridge Bonds-
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 35,000 \ldots . . \mathrm{July} 1,1902$ $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 32,000 \ldots . . \mathrm{July}$ 1, 1903 ( $\$ 3,750$ called yearly.)
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 35,000 \ldots . . \mathrm{Jan} .1,1910$
$(\$ 2,500$ called yearly.) $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 72,000 \ldots . .1896$ to 1911 5s, J\&J, \$170,000....July 1, 1896 ( $\$ 10,000$ due y'rly) to July 1, 1896
$58, J \& J$, $\$ 54,000$ ( $\$ 3,000$ due y'rly) to July 1, 1913 4s, J\&J, $\$ 42,000 \ldots . . . \mathrm{Mar} .1 .1910$ $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 160,000$. . 1896 to 1911 5 s , J\&J per cent retired annually.) ( $\$ 10,000$ due y'rly) to July 1, 1912 $5 \mathrm{~s}, \ldots ., \$ 190,000 \ldots .$. July 1,1914 FIREDEPARTMENT BONDS$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 45,000 \ldots \ldots$...July 1, 1913 GENERAL CITY Bonds, $1871-86$ 100 ...Jan. 1,1901 $7 \mathrm{~s} . \mathrm{J} \& \mathrm{D}, \$ 98,000 \ldots . . J u n e ~ 1,1896$ $4 \mathrm{~s}, \mathrm{~J} \& J, \quad 75,000 \ldots . \mathrm{July}^{1,} 1905$ $4 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 83,000 \ldots . . \mathrm{July}$ 1, 1906 Hospital Bonds-
5s, J\&J, $\$ 45,000$. July 1,'96 to '13 ( $\$ 2,500$ due yearly.) LIBRARY BovDS-
4 s , J\&J, $\$ 42,000 \ldots$.

Library ( $\$ 3,000$ called 1,1910 5s, J\&J, $\$ 80,000$ M BONDS$5 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 80,000 \ldots . .1896$ to 1911 5s, J\&J, $\$: 27,500 \ldots . . J u l y ~ 1, ~ 1896$ (\$7,500 due $\boldsymbol{y}^{\prime}$ rlv) to July 1, 1912 $5 \mathrm{~s}, \ldots ., \$ 142,000 \ldots . . J u l y ~ 1, ~ 1914$ Mil. River Dam Bunds-
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 35,000 \ldots . . . \mathrm{July}$ 1, 1909 ( $\$ 2,500$ called yearly.)
 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 120,000 \ldots .1896$ to 1911 5 (5 per sent retired annually.) $5 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 90,000 \ldots . . \mathrm{July} 1,1913$ ( $\$ 5,000$ called yearly.)
 $5 \mathrm{~s}, \ldots, \$ 100,000 \ldots . . \mathrm{July}$ yearly.) 1915 SCHOOL BONDS-
$5 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 85.000$...Jnly 1, 1912 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 225,00$ )..July, '96 to '13
 $5 \mathrm{~s}, \ldots ., \$ 100,000 \ldots . . \mathrm{Jan}: 1,1915$
$5 \mathrm{~s}, . . \mathrm{Ju}, 150,000 \ldots . . \mathrm{July} 1,1915$
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 130,000$ $4 \mathrm{~s}, \mathrm{~J} \& J, 130,000 \ldots . \mathrm{July} 1,1907$ $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 175,000 \ldots . . J u l y ~ 1,1909$ $4 \& 41_{2} s, \ldots . . \begin{array}{r}(\$ 12,500 \text { called yearly.) } \\ \$ 160,000 \text {. July 1, } 1911\end{array}$ SEWER BONDS-

$5 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 27,000$...July 1, 1913 $5 \mathrm{~s}, \mathrm{~J} \& J, \quad$| $(\$ 1,500$ called yearly.) |
| :---: |
| $\$ 4,500 \ldots . \mathrm{Jnly}^{2}$ |
| $(\$ 2,500$ called 1,1914 | 5 , ...., $\$ 20,000 \ldots$..July 1,1915 SEWER BONDS-(INTERCEPTING.)

$4 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 39,000 \ldots$ July 1. 1907 StREET ( $\$ 3,000$ called yearly.) 5s, J\&J, $\$ 99,000$..July, '96 to '13 $5 \mathrm{~s}, \ldots ., \$ 100,000 \ldots$. July 1, 1915 $5 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 40,000 \ldots . . J u l y ~ 1,1912$ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 127,500 \ldots$ ealled Jearly.) (\$7,500 due y'rly) to July 1, 1896 $5 \mathrm{~s}, \ldots ., \quad \$ 45,000 \ldots$. July 1,1914
WATER BONDS7 s , J\&J, \$581,000 ....Jan. 1, 1902 $5 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 112,800$. July, $\$ 96$ to '13.

 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 138,000 \ldots . . J a n .1,1906$ $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 150,000 \ldots$... Jan. 1, 1907 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 350,000 \ldots . . \mathrm{Jan} .1,1910$ $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 70,000 \ldots . . \mathrm{Jan} .1,1910$ $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 60,000 \ldots . . \mathrm{July} 1,1903$ $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 68,000 \ldots \ldots . \mathrm{July}$ yearly.) Miscet.laneous Bonis MISCEILLANEOUS BONDS- $\$ 3,000$
Milwaukee \& Superior RR. $\$ 3,000$
Dredging................... 1,00

PAR VALUE OF BONDS.-Th
PAR VALUE OF BONDS,-The bonds are mostly for $\$ 1,000$ each.
INTEREST is payable in New York and Milwankee.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Milwaukee's total municipal debt, the sinking find held by the city against the same, and the water debt, on the dates named:

 Sinking funds | $. \$ 6,076,750$ | $\$ 5,153,750$ |
| ---: | ---: |
| $\cdots$ | 367,750 | 4 $1,034,000$ $\begin{array}{r}1,854,500 \\ 324,100 \\ \hline\end{array}$

Net debt.................. $\$ 4,786,000 \quad \ldots \ldots \ldots . \quad \$ 4,530,400$
Water debt (included). $\$ 1,728,000 \quad \$ 1,643,000 \quad \$ 1,822,000 \quad \$ 1,822,000$ In the above statement the water debt is included in the total bonded debt and in the net debt, as well as being given separately below.
The sinking fund receives yearly a sum equal to 5 per cent of the original issue of bonds, and it is required by law that this amount of the debt shall be annually retired.
CITY PROPERTY.-The city owns its water works, and receives from water rates a larger sum yearly than the total interest charges on its debt.

ASSESSED VALUATION.-The city's assessed valuation (about one-half cash value) and tax rate have been as follows in the years named:


POPULATION.-In 1890 population was 204,468; in 1880 it was. 115,702 ; in 1870 it was 71,440 ; in 1895 it was 249,270 .

MILWAUKEE CO.-County seat is in Milwaukee.
Bonded debt Jan. 1,'96. \$225,000 $\mid$ Total tax (per $\$ 1,000$ ) 1894.. $\$ 4 \cdot 34$ Tax valuation 1895.. $\$ 162,137,836 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was...286,101 } \\ & \text { Population in } 1895 \text { was...287,922 }\end{aligned}\right.$

NEENAH.-\{ $\begin{aligned} & \text { WILLIAM ARNEMANN, Mayor. } \\ & \text { T. J. BALRD, Treasurer. }\end{aligned}$
Neenalh is sitnated in Winnebago County.
LOANS-
When Due. Tax valuation, real 58, July, $\$ 500 \ldots . . . . . . J u l y ~ 1,1896$ 8, J\&EJ, $\$ 60,000 \ldots . . .1903$ '08 '13 Total debt Mch., 1896. $\$ 61,500$ Water debt included..
on cemetery bonds is payable in Neenah; on sohoo bonds at Madison; on water bonds at New York.
TAX FREE. - All bonds issued by this eity are exempt from taxation
OCONTO.-M. P. Bellow, Clerk.
This city is in Oconto Counts.

Total debt Dee, 1895 ... $855,500 \mid$ Population in 1890 was ......5 5,219 | Tha valuation $1895 \ldots . . .1,169,070$ | Population in 1880 was.....4.171 |
| :---: | :---: | :---: |
| Population 1895 (estim ited).6.013 |  |

OSHKOSH. - \{ ARTHUR KELLOGG, Mayor
Oshkosh is situated in Winnebago County.
LOANS- When Dwe. $\left.\right|_{\text {Improvement Bonds- }} ^{\text {Leng }}$

(\$5,000 due yearly.) 4128 and 41 188, $\$ 97,000$. 1900-1914 5 s, Fel. $15,822,000.1897$ to 1907
( $\$ 2,000$ due yearly in Feb.)

INTEREST on the rallroad bonds is payable in New York at National Bank of Commerce; on the city hall bonds at Madison, Wis., by State Treasurer: on all other bonds at Oshkosh.

OPTIONAL-The bridge, park and sewer bonds are all subject to call after tive years from date of issue.
BONDED DEBT March 1, 1896, was $\$ 245,834$. The city has no floating debt and no slnking fund.
ASSESSED VALUATION in 1895 was $\$ 9,8.19 .188$; total tax rate (per $\$ 1,000$ ), $\$ 28+50$. The estimated real valuation in 1895 was $\$ 20,000,000$.
POPULATION in 1890 was 22,836; in 1880 was 15,748 ; in 1895 was 26,247 .

## OUTAGAMIE CO.-AUg. Mill, Treasurer. <br> County seat is Appleton

LOANS-
58, A $\& 0,870,000$
(\$5,000 due yeariy in 1897.1910 Interout is payable by Co pril 1 ).
Total debt Jan. 1, 1896. 875,000
PORTAGE CO.-C. E. Webster, Treasur-r.
County seat is Stevens Point.
LOANS- When Due
5B, Jian - 1000000
53, Ja4.J, 205,0000 ......Jan. 1,1912
Prinelpal and interest payable at Firat Nat, Bank, Stevens Point,
Wis , of by Connty Treasurer.

Total debt Jan. 1, 1895. \$195,000 Tax valuation 1894..... 3,371,000 Poptlatlon m 1890 -...19,00,000 Popalation in 1880 was ..... 24,798 Population in 1895 was......28,531

Tax valuation, person'1.s1,556,62: Lotar valuation 1893...11,124,fio6 Total tar Population (per $\$ 1,000$ '9: $)$. $\$ 11 \cdot 34$ Population in 1890 was. Population in 1880 whe Population in 1895 was,.....44,404

RACINE,-\{DAVID G. JANES, Mayor. Clerk.
Racine Is situated in Ractne Cormts.
$\qquad$
ADJUSTMENT Bosids-
$5 \%$ Apr., \$98,000 .....Apr. 1, 1912 GEMERAL IMPROVBMEAT-1,
5s. MEN, 825,000 .....May 1, 1914 Optional after 10 years from date. $53, \mathrm{M} 8 \mathrm{Y}$ \& 25.000 May 1 101 Optonal after 10 yeara from date 5 s, Sent., 810,000 ..... Feb, 1, 1902 Optional after 5 years from date $5 \mathrm{~s}, \mathrm{Apr}$., $\$ 70,000 . \ldots . . \mathrm{Apr}, 1$, 1903 Optlonal after 5 years from date. 58,0 et 512000 .
5s, Oct., $\$ 12,000$........Oct. 1, 1901

| 4a, J.kJ, $\$ 7,000 \ldots . .$. Jaw 1,1907 4*, FiLA, 15,000 .......A19g. 1, 1910 |
| :---: |
| JdED, 30,000......Jume 1, 1913 |
| tional after 10 yeara from date. |
| Tntereat is |
| tal debt Mar. 1, 1896 . 2312.000 |
| ntine from |
| Net debt Mar. 1, 1896.... 278,750 |
| Tax valnation, real . . . . 7, 730,510 |
| Tax valuation, per-onal 2, 177,400 |
| Total valuation 1895 ...9,908,000 |
| A recasmentabt. 65 p.e.actual value |
| er |
| Porulation in 1890 was .... 21,014 |
| pulation in 1 |
|  |
|  |

## RACINE COUNTY.-County seat is Racine.

LOANS $\quad$ Amount. Tha valuation, real.... $\$ 11,088,489$ AsMLUM isD TalL Bosps- Tax valuat'n, perron'l. 3,252,154 Int is payalle at coninty Treatiry $\quad$ Potal vatuation $1895 \ldots . .14,340,643$ Total debt Mar, 1,1896 ... 867,000 Population in 1895 was,....41,110

## REEDSBURG.-This city is in Sank County.


 Total debt last retiarns.

RHINELANDER.- Rhinelander is the county seat of Oneida County.
LOANS- Fhen Due. |Tax valuation 1894 .... \$2.052.672


INTEREST is payable at Chemical National Bank, New York City.
DEBT LIMIT-The constitution of Wisconsin limits the indebtedness
to 5 per ceut of asressed valuation.

SHEBOYGAN. - $\left\{\begin{array}{l}\text { CHAS. A. BORN, Mayor. } \\ \text { JOHN SOHMIDT, Comptroller. }\end{array}\right.$
Sheboygan is in Sheboygan County.
$\left.\begin{gathered}\text { LOANS } \\ \text { BRIDGE } \\ \text { Vhat Dut } \\ \text { Bonds- }\end{gathered} \right\rvert\, \begin{aligned} & \text { Bonded debt Feb. 1, '96. } \$ 257,342 \\ & \text { Flosting debt }\end{aligned}$
 ( $\$ 6,000$ due $y^{\prime}$ rly) to Apr. 1,1900 Sinking $f$ na....................... 2,300 4 124, AdO, $\$ 11,000$ Apr. A, 1901 Net debt Feb. 1, 1896 .... 259,742 IMPROVEMiENT Bonds-
 6s, J\&D' 2,600 ..... RAILROADADD BONDSKs, MEFESNDTNG BONDS-

Iar. 1, 1902

INTEREST on the railroad aid bonds is payable by the Mutual Life Insurance Company, Milwaukee; on the refunding bonds at the Fourth National Bank, New York City ; on the improvement bonds due from 1896 to 1899 at the Bank of Shebosgan; on the improvement bonds due in 1902 at the City Treasurs; on Others at the Bank of Sheboygan or at the German Bank, Sheboygan, Whs.

## SHEBOYGAN CO.-R. B. Melvin, Clerk.

County seat is Sheboygan.
LOANS-
When Due.
5s, May

May 1, 1896 ( 89,000 due yearly) to May 1, 1898 Interest is payable at sheboygan.
Total debt Mar. 16,1896
$\$ 27,000$ Sinking fund........... 9,000 $\begin{array}{ll}\text { Vet debt Mar. } 16,1896 . & 18,000\end{array}$

Tax valuation, real.... \$15,951.762 Total valuation $1895 \ldots 19,142,730$ Assessment about 23 actual value. Total tax (per $\$ 1,000$ ).. $\$ 6.18$ Population in 1890 was.....42,488 Population in 1880 was.....34,206 SUPERIOR. - \{ALBION Howe, Mayor
This city was formed by the consolidation of the village of Superior and West Superior. It is situated in Donglas County.
LOANS-
When Due.
68, F\&A, 850,000
(..Aug. 1, 1910 6., A.EO, \$25.000 .... Apr. 21,1908 Sulyect to call atter Apr. 21, 1898
6\%, E\&A, \$20,000...Aug. 1, 1910
SOH NOL BONDS-

 B. Var., $10,500 \ldots$ Feb., 96 to ${ }^{\prime} 98$
SKWER BovvDS 64, F\&A, 2200,000 .... Aug, 1, 1910 6. FtA, $150,000 \ldots$ Aug. 1,1911
6s, M\&N, 50,000 ... Xov. 1, 1911
Special Assessment Locms-


63. JED, 88.311 ........1296-1903
Harbor Lmprovements-(Con.)
Gd, J $\& D, \$ 50,750 \ldots . . . . .1895-190$.
68, J\&D, ©50,750.......1895-1904
6a, J\&D 8651-60 1896 -1905 ( $865 \cdot 16$ due yearly on June 1.) 6s, J.0. 83.700 ......... 1895-1904 (8370 due yearly on Dee. 1.)
6s, J\&J, \$6,000.... Dec. 1, 1896 Subject to call at any time.
$68, \mathrm{~J}, \mathrm{~J}, \$ 309,073, \ldots . J u l y$
1,1897 6s, J\&JJ. $\$ 353,221 \ldots .$. Jan. 2, is 98 Subject to call at any time.

 SEWER TMPROVEMANT BONDS6., J\& J J. $8158,493 \ldots$. July 1,1897 68, J\&J $\$ 20,381 \ldots .$. Jan. 2,1898 subjeet to call at any time.

INTEREST on Vilage Hall bonds is payable in Now York at the National Park Bank; on hařbor Improvement bonds, due part yearly from 1895 to 1904 and from 1896 to 1905 at the National B tak of Nortl America in New York City : on school bonds, due 1896 to 1898, partly in New York at the National Park Bank and partly in Superlor. All other Interest ts payable In New York at National Bauk of the Republle.
TOTAL DEBT, ETC.-The tital general bonded debt on qept. 1 1395, was $\$ 716,500$. On the same date there were outstanding special street improvement bonds to the amount of $\$ 921,199$, special sewer improvement bonds for $\$ 178,874$ and special harbor improvement bouds for $\$ 124,532$.
ASSESSED,VALUATION.-The eity's assessed valuation (about $x_{3}$ of actaal value) and tax rate have been as follows in the years named:

$\begin{array}{lrrr}1291 \ldots \ldots \ldots . . & 24,328,650 & 1,020,750 & 25,349,400 \\ 1890 \ldots \ldots \ldots \ldots & 20,794,915 & 687,560 & 23,482,475 \\ 20.00\end{array}$
POPULATION in 1895 according to state consus was 26,176; in 1890 according to U. S. Census it was 11,983 .

W AUSAU. - \{ $\begin{aligned} & \text { H. E. MnEACHRON, Mayor. } \\ & \text { J. KUHLMANA, Clerk. }\end{aligned}$
Wasasau is situated in Marathon County.

## LOANS-

When I we. Water Works Bowds-
$J_{8, ~ M 48, ~}^{2} 10.000$ Sep. 18 . '98 \&'99 Refund'g Musicipal bonds5s, M\&8, $\$ 25,000 \ldots .$. Sept. 18,1906 ( (ts, 000 due 'rly) tir Sept. 18, 1910 SCHOOL HOUSE BONDS-
$58, \mathrm{M} 88 \mathrm{~s}, \$ 30,000 . . .8 \mathrm{Sept} 18,1900$ $\$ 5,000$ due 'rly) to -ept. 18,1905 5s, M\&S. 85,000 Sept 18,1896 STMEET MPROVEM'T BONDK 55, M. 2 s , $\$ 5,000$..... Sept. 18, 1897

5s, A\&O, $\$ 90,000, \ldots . . A \mathrm{Apr} 1.1905$ Bonded debt Jan. 1, $9.96 . \$ 165,000$ Total debt Jain, 1, 1896., $\quad 171,000$ Water debt (inclacded) ... 90,000 Tax valuation, real. .... $2,505,370$ Tax valuation, personal. 1,079,686 Cotal valmation 1895 .... $3,583,056$ Total tux (per $\$ 1,000$ ) ..... $\$ 22 \cdot 495$ Population in 1895 was.... 11013 Population lu 1890 was...... 9,253

# State of Minnesota. 

DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 3, 1849)
March 3, 1849
Admitted as a State (Act Feb. 26, 1857)
Total Area of State (square miles)
May 11, 1858
88,365 State Capital

St. Paul
Governor (term expires 1st Tuesday Jan. '97) - David M, Clough Secretary of State (1st Tuesday Jan. 1897)

Albert Berg
Treasurer (1st Tuesday Jan. 1897)
August T. Koerner
Legislature meets biennially in odd years on the Tuesday after the first Monday in January, and sessions are limited to ninety days.

HISTORY OF DEBT.-For the history of Minnesota's debt see State and City Supplement, April, 1893, page 103. The details of Minnesota's present debt are as given in the following statement.

LOANS.- $\quad \overbrace{\text { Rate. Payable. }}^{\text {Interest }}$. When Due. Ousistand NAME AND PURPOSE. Kate. Yayable. Win $1,1921 \$ 1,659,000$


Subject to call arter July 1,1897 thimit, $\$$
INTEREST on the bonds is payable in New York.
TOTAL DEBT.-On January 1, 1896, the total debt of the State was $\$ 1,659,000$ (all bonded). Of this amount $\$ 554,000$ are held in various Minnesota State funds.
ASSESSED VALUATION.-The assessed valuation, total tax levien and the rate of State tax have been as follows for the years named.

|  |  | , | Total. |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1894 | 553,157,46 | 105,601,793 | 658,759,254 |  | \$1 |
| 18 | 543,956, | 98,9 | 642,903,651 |  |  |
| 1892 | 540,229,8 | 114,356 | 654,649,7 |  |  |
| 1889 | 463,943,39 | 95,418 | 55 |  | $9 \cdot 50$ |
| 1888 | 455,435,915 | 96,536,557 |  | 11,530,160 | $9 \cdot 50$ |
| 87 | 391,823,360 | 94,846,604 | 486,669,964 | 10,796,483 |  |
| 1885 | 317,008,864 | 82,720,902 | 399,729,766 | 8,383,696 |  |
| 1880 | 203,473,637 | 54,581,906 | 258,055,543 | 4,191,811 | 9.00 |
| 1875 | 173,693,276 | 45,162,467 | 218,855,743 | 3,892,482 | 0.50 |
| 1870 | 67,221,348 | 19,912,525 | 87,133,673 | 2,783, |  |
| 1861 | 33,350,057 | 5,914,683 | 39,264,740 | 658,3 | 20.00 |

DEBT LIMITATION. - Minnesota has protected the State from ex travagant expenditures through restrictions which its Constitution puts on every kind of debt making. That instrument fixes the limit at \$250,000 "for the purpose of defraying extraordinary expenditures;" and ant amendment, ratified in 1879, extended this power to $\$ 250,000 \mathrm{addi}$ $t_{\text {ional " }}$ for erecting and completing buildings for the insane, a deaf, dumb and blind asylum, and State prison." Besides the foregoing, it is also provided that the State credit shall not be loaned, \&e. With regard to the debt of municipalities there is but one section in the Constitution which relates to that subject, and that has reference to making railroad debt.
FIRST, as to State indebtedness, the sections which treat of the subect are in article 9 , sections $5,6,7,8$ and 14 .
Section 5. (Public debtmay be contracted.) For the purpose of defraying extraordinary expenditures, the state may contract public
debts, but such debts shall never, in the aggregate, exceed two hundred and fifty thousand dollars; every such debt shall be authorized by law for some single object, to be distinctly specified therein; and no such lawshall take effect until it shall have been passed by the vote of twothirds of the members of each branch of the Legislature, to be recorded by the yeas and nays on the journals of each House, respectively; and
every such law shall levy a tax, annuallv, sufficient to pay the annual every such law shall levy a tax, annually, sufticient to pay the annual
interest of such debt, and also a tax sufficient to pay the princinal of interest of such debt, and also a tax sumfient to pay the principal of
such debt within ten years from the final passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such prineipal and interest; and such appropriation and taxes shall not be repealed, postononed, or diminisished, until the principal and interest of such debt shall have been wholly paid. The state shall never contract
any debts for works of internal improvement, or be a party in carrying any debts for works of internal improvement, or be a party in carrying
on such works, except in cases where grants of land or other property shall have been made to the state, especially dedicated by the grant to specific purposes; and in such cases the State shall devote thereto the avails of such grants, and may pledge or appropriate the revenues de rived from such works in aid of their completion.
SEcTION 6.- (Public debt hov contracted.) All debts authorized by the preceding section shall be contracted by loan ou State bonds of amounts not less than tive h ndred dollars each, on, interest, payable within ten bonds shall not be sold by the State under par. A correct revistry of all euch bonds shall be kept by the Treasurer in numeri al order, so as al-
ways to exhibit the number and amount unpaid and to whom severally ways to exhibit the number and amount unpaid and to whom severally
made payable. made payable.
SECTION 7. The State shall never contract any public debt, unless in
time of war, to repel invasion or suppress insurrection dexcept in the time of war, to repel invasion or suppress insurrection, except in the
cases and in the manner provided in the fifth and sixth sections of this article.
8. OTION 8.-(Appropriation of money received from loan or Slate bonds.) The money arising from any loan made, or debt or liability con
tracted, shall be applied to the object specified in the act authorizing such debt or liability, or to the repayment of such debt or liability, and to uo other purpose whatever.
SECTION 14.- State deble
SECTION 14--(State debt for public buildings). For tha purpose of erecting and completing buildings for a hospital for the insane, a deaf,
dumb and blind asylum, and State prison, the Legislature may hy law increase the public debt of the State to an amount not exceediny two hundred and filty thousand dollars, in ad lition to the public debt already horeto ore authorized by the C institution, and for that purpose may provide by law for issuing and negotiating the bonds of the State and appropriate the money only for the purpose aforesaid; which bonds shall be payable in not less than ten nor more than thirty yea: 8
from the date of the same, at the option of the State.
SECOND,
SEOOND, as to city, county or other municipality the only restriction
on the debt making power in the Constitution is the following found in article 9 , section 15 . five.

SECTION 14.-(Municipal debts in aid of railroads.) The Legislature shall not authorize any county, tuwnship, eity or other municipal corporation $o$ issue bonds or to become indebted in any manner to aid in the construction or equipment of any or all railroads to an amount that shall exceed five per centum of the value of the taxable p operty within such county, townsmp, city, or ot and of such taxable properts to be ascertained and determineá by the last assessment of said property made for the purpose of State and county taxation previous to the incurring of such indebtedness.
The foregoing was adopted as an amendment in 1879. Before its adoption the section read so as to authorize municipal corporations to issue bonds in aid of railroads to ten per cent of valuation. Hence the amendment consisted in simply changing the word ten and making it

This is all the Constitution contains with reference to the debts of municipalities. The Legislature, however, has made some general provisions governing bond issues.
First, respecting cilies, there is the general power granted the common council of any city to borrow money to pay ans city indebtedness, and to issue therefor city bonds bearing interest not to exceed 10 per cent and redeemable within ten years. The restrictions are: (1) That ordinances must be passed by the affirmative vote of a majority of the common council, signed by the Mayor, and published in the otficial sity newspapers and recorded after proof of publication. (2) At no timecan such indebtedness, bonded or otherwise, exceed $\$ 15,000$, unless the: same be authorized by a two-thirds vote at the election held for such purposes. (3) The council shall each and every year levy a tax of one -ill on the dollar for each one thousand dollars of bonds issued by the sa'd sity to pay the interest and to create a sinking fund to pay the bonds a t maturity. The foregoing is found in chapter 10 , section 168, of the General Statutes of Minnesota, vol. L., page 196, edition of 1888.
Second, and further as to cities, the common council is authorized to issue bonds and levy taxes exceeding the amount authorized by other sections of this act; provided the same be authorized by the majority of voters present and voting at an election to be held for that purpose. The time, place and manner of holding such election to be preseribed by. the common council, the same notice to be given as at other elections. And no binds for any purpose shall be issued unless so authorized. The foregoing is the latter half of section 171, chapter 10, Statutes of Minnesota, vol. 1, pag +197 . The last sentence which we have italicised would, on its face, appear to take away the right of the common council to issue even $\$ 15,000$ of bonds (without an election) as authorized by previous section 168 cited above. This idea also seems to find conflrmation in section 170, last clause, which reads that "no debt shall le "incurred or created by the city, the common council or any officer or "the city except pursuant to the authority herein expressly given for " that purpose."
Third, through the board of supervisors, towns can issue bonds as directed by two-thirds of all legal voters voting at a legally called town meeting held for that purpose, payable in such amounts and at such times, not exceeding six years from date as two-thirds of voters determine. For further particulars respecting these issues. see section 114, chapter 10, Statutes of Minnesota, volume 1, page 182. A following section (section 116) makes it the duty of the supervisors on or before the first of September next after the date of said bonds, and each and. every year thereafter until the payment of said bonds, to levy a tax "equal to the amount of principal and interest maturing the year nex after such levy," and in the discretion of said supervisors such further sum as they deem expedient, not exceeding twenty per cent of such maturing bonds, which taxes shall constitute a fund for the payment of said bonds.
Fourth, The trustees or board of education of any school district may issue school bonds of their respective districts in such amount and of such length as to payment, not exceeding ten years, as two-thirds of the voters voting at any legally-called meeting shall direct. For further particulars respecting these bonds see section 26, chapter 36 . of the Statutes of Minnesota, volume 1, page 472. In section 28, same page, are provisions for levying a tax for the payment of bonds quite similar tothe provisions with reference to the payment of town bonds cited above.
Fifth, with respect to all school bonds, see section 5, article VIII. of the Constitution of Minnesota, which authorizes the loaning of thePermanent School Fumds upon interest at the rate of 5 per cent to the several counties and school districts, to be used in the erection of county or school buildings.
Sixth, as to the creating of county debt, there is no general authorization, the issues when made being under special acts. Of course "railroad aid bonds" are provided for by statute for county, cities, and all other municipalities. See, for the law on that subject, section 92 , \&c., chapter 34, Statutes of Minnesota, vol. I., page 388, \&c. So. also, the borrowing from the Permanent School Funds under the ahove cited section of the Constitution (section 5, article VIII.) is provided for by section 84, chapter 36, Statutes of Minnesota, vol. II., page 448 There is likewise a general statute for the issue of "motor road bonds" by the county, the particulars respecting which will be found in section 132, chapter 13, of Statutes of Minnesota, vol, I., page 277.
General statutory limitation, applying to all municipalities. Debts of cities, counties, towns, \&c., are void if entailing taxation beyond the rate fixed by law. See section 114, chapter 11, Statutes of Minnesota, vol. I., page 243. Of course this section does not apply where the law authorizes increased taxation, as, for instance, when a majority of the legal voters so direct; such authorization and action bring the case under the exception contained in the section, which is that the act is unlawful "unless specially and expressly authorized by law,"
POPULATION OF STATE.-The population of Minnesota has been as follows in the years named:
as follows in the years named:
$1890 \ldots \ldots \ldots .1,301,826$
$1880.1870 \ldots \ldots . .439,706$
$1850 \ldots \ldots \ldots$.
18,077
 439,706
172,023
In $1860-70$ the addition to population was 267,683 , or $155 \cdot 61$ per cent; in 1870-80, 341,067, or 77.57 per cent; and in 1880-90, 521,053 or 66.74 per cent.

Cities, Counties and Towns
in the
STATE OF MINNESOTA.
ALBERT LEA.-Albert Lea is situated in Freeborn County. The debt as below given includes the debt of the township and the school distriets. The railroad aid 7 s due in 1899 were to be called for payment and refunded at a lower rate of interest.

LOANS-
$7 \mathrm{~s}, \mathrm{~J} k J, \$ 10,000$ Boxd i......e. 1, 1899 7 s, subject to call at any time. $\$ 15,000 \ldots . . . .00 t$. 1, 1907 Schoot Disraict BosDs-
6s, J\&J, $\$ 15,000$......About 1897 CITY WATER BOXDS A Bonded debt
Bonded debt (last returas), $\$ 90,000$

AUSTIN.- $\left\{\begin{array}{l}\text { Dr. C. H. JOHNSON, Mayor. } \\ \text { T, M. FOSTER, CIEY Recorder. }\end{array}\right.$ County seat of Mower County.
$\qquad$ CrTY Bosps

When Dise.
6s. Miss, 82,000 ....Sept 30,1896
6s, Mis, 10,000 ....Mar. 1,1909 6s. MKEN, 816,000 AID Reposping Bosds , 0000 Tuly 1, 1003 5los, M\&S, 4,000 ...Sept. 1, 1905


INTEREST on city $6 s$ due 1909 and water 68 due 1902 is payable in New York by the American Exchange Natlonal Bank; on railroad 6 s due 1904 in New York by Farmers' Loan \& Trust Company; on the refunding $6 s$ due 1903 in New York by the Chemical National Bank on other loans in Austin.

BECKER CO.-W. J. Morrow, County Auditor. County seat is Detroit City.

LOANS- When Due. COURT HOUSE AND JALI. Bosps78, July 1, $818,000 \ldots$ Jan. 1, 1904
FuxDIMO BoxD8- Jin A3, Mar, 15, B25.000 63, Mar, $15, \$ 25,000$. Mar, 15,1907
67, June $15,16,000$ Mar, 28,1909 68, May 15, 16,000, May 15, 1911 Bonded debt Jan. 6, $96 \ldots .7^{76,000}$ Sinking rand.

... 73,882

## Tax valuation, real..... $81,994,090$

Tax valuation, pertonal $271,7 / 1$
Total valuation $1896 \ldots .2,265,867$ Total valuation $1896 \ldots 2,265,867$
Anseasment about sa actual value Asseasment about $y^{3}$ actual value.
8tate tax (per $\$ 1.000$....... 82.95 state tax (per 81,000 )
Cotinty tax (per Average school tax Rverage sehoor tax ...........13-10
Population is 1895 wis. Population in 1895 was:...13,625
Population in 1890 was.....9,401

Water Bonds6s, MdeN, 825,000 .....Nov. 1, 1902 Bonded debt Mar. 23, 1ะ96. $\$ 71,000$ Tax valuation, real. .......702,280 Total rastion, person Total tax
Total tax (per 81.000 …..921,501 Total tax (per $\$ 1,000$ ) 90 . $\$ 11 \cdot 30$
onds is payable by the Corbtn Bank
INTEREST on the 7 per cent bonds is payable by the Corbin Bauk
ing Co., New York City; ou all other loans at the County Treasury.
BLUE EARTH CO.-County meat is Manknto.



BRAINERD.- $\left\{\begin{array}{l}\text { A. HALSTED, Mayor }\end{array}\right.$
BRAINERD.- \{GEOBGE D, LA, BAR, Treasurer, Brainerd is in Crow Wing County.

LOANS-
Buidoe Boxns-

 68, A\&O, B15,.000.....A Apr. 1907 Bo nded debt Mar, 19,0 Apr, 1,1907 Floating debt.... Tota debt Mar. 19,95... 135,000
INTEREST on the FIre Departent the brdge and sewer bonds in Brainerd; on the electric light and jail bonds in New York City.

## BRAINERD SOHOOL DISTRIOT-

| Total debt May, $1895 . . . \$ 100,000$ | Real valuation (est.) ... $\$ 2,225,000$ |
| :---: | :---: | :---: |
| Tax valuation 1891.....1,703,333 | Population 1895 (est) |

## CLAY COUNTY.-County neat is Moorhead.

LOANS.- When Due. Sinking fuad ............... $\$ 10,12$. 7s, Dec. 1, $\$ 16,000$..Dee. 1, 1897 68, 1 pr. 16, 62,000 ... Apr. 16, 1903 EEVUNDING HONDS3, A\&O, 830,000 .
FENDINO RoNDS
, Jime 1, 240,000 Jane 1, 1915
Bonded debt Jan 1, 1996 $\$ 148,000$
Sinking fund
Net debt........................
Tax valuation (on, reat ....... 133,451 Tot vallation, personal. 316,66 Fotal valuation 189 L.... 1,500,492 Total tar (per $\$ 1.000$ actual value Popalaston in 81,000 )........ $\$ 1 / 200$ Popalation in 1895 was...... 7,031 Population in 1890 was......5,703 Population in 1880 was
.... 1,8
on the 7 per cent bouds is payable at First National in Mornead; on the 6a at the Third National Bank, New Yorl aud on the J̄s at the County Treasurer's Office.

## CROW WING CO.-County sent is Bralnerd

Bonded debt (last returns) . 899,000
Floating debt. Tax valnation, real.... $\$ 1,720,803$ Finating debt....... ret debt.......

826
108,000

Tax valnation, real.... $\$ 1,720,803$
Tax valuat n, personal. 450,072
Total faluation 1891. Total valuation 1891.... 2,170,875 Population in 1895 was.....11,561
Population in 1890 was......8,852

DULUTH. $-\left\{\begin{array}{l}\text { HENRY TRUELSON, Mayor. } \\ \text { W. G. TEN BROOK, Comptroller }\end{array}\right.$
Duluth is in St. Louis County.

LOANS When Due. GENERAL FUND BoNDS$68, \quad$ F\&A, $\$ 72,000 \ldots$ Ang. 10,1896 5s, J\&J, 100,000 ..July 1, 1907 $5 \mathrm{~s}, \mathrm{Jdj}, 100,000$..July 1,1907 5s, Md\&, 185,000 .. Sept. 1, 1918 58, M\&N, 200,000 .. Nov. 1, 1923

 Pe Manent mprovbien 1907 Ss, J\&J, \$100,00 4s, J\&J, $\$ 70,000$-.....July 1, 1920 4s, J\&J, $242,000 \ldots . . . \mathrm{Jan}^{2} 1,1921$

6s, J\&J, $\$ 138,250 \ldots$ Jan. 1, 1908 SS, JLJGE SEWER BONDS- 25,000 July 1,1902
\&5,000 (so,000due yearly to July 1, 1906
Lakeside Bonds. 6s, J\&J, $\$ 85,000 \ldots$....July 1, 190 $7 \mathrm{~s}, \ldots$. . $\$ 10,000$ Lac Bonds. Oct. 1,1903 $\$ 10,000$..........t. 1, 1903
New Duluth Bonds. Vew Duluth Bonds. 1914 TVest Duluth Bonds. 1914
 $6 \mathrm{~s}, \ldots ., 115,000 \ldots .$. Juy 15,1911
INTEREST on the Lakeside town hall bonds is payable in Duluth on the general fund, permanent, park, refunding and village sewer bonds at the American Exchange National Bank, New York.
TOTAL DEBT, ETC. -The subjoined statement shows Duluth's total bonded debt and the total floating debt on each of the dates named.

Feb. 10, '96. Feb. 18, '95. Feb. 15, '94. Feb. 15, '93. Total bonded debt.... $\$ 1,917,250$. $\$ 1,920,250$ \$1,865,150 $\$ 1,464,650$ Floating debt....... $1,135,550$ 1,306,858

100,000
The eity had a sinking fund on February 10, 1896, of $\$ 13,419$.
The $\$ 138,250$ of 6 per cent retunding bonds are not strietly a liability of the eity, as they were issued by the village of Duluth under a special Act of the Legislature which provides that the County Commissioners of St. Louis County shnil levy a speeia! tax to pay the interest on them and provide a sinking fund to meet them at maturity.
DEBT LIMITATION.-The eity's debt is limited by its charter to 5 per cent of the assessed valuation.

ASSESSED VALUATION.-The city's assessed valuation (which is 50 per cent of actual value) and tax rate have been as follows :

| Real | Personal | Assessed | Tax Rate |
| :---: | :---: | :---: | :---: | :---: |
| Fears. |  |  |  |

POPULATION.-In 1895 population was 59,396 ; in 1890 it wa 33,115 ; in 1880 it was 838.

## DULUTH SOHOOL DISTRICT.-A. LE RICHEUX, Secretary of Board of Education.


 6s, M\&N, $\$ 20,000$.....MMy 1,1903 58, J\&J, 15,000......Jıly 1, 1905 $\begin{array}{lll}\text { 5s, J\&J, } & 15,000 \ldots . . . . \text { July } 1,1906 \\ \text { 5s, M\&N, } & 50,000 \ldots . . \text { Nov. 1, } 1913\end{array}$ 55, M\&N, $50,000 \ldots . .$. Nor. 1,1913 (nking funds........... 88882,227 5s, Fi\&A, $200,000 \ldots . .$. Aug, 1, 1921 Tax valuation (see eliy of Duluth)
 5, J\&LD, 150,000 .

June 1
INTEREST on the 7 per cent bonds is payable by L. C. Newstadt, Qulnoy, IH:; on the 5 per cent bonds, due in 1897, at the Natlonal Parle Bank, New York; on all others at the American Exchange Natlonal Bank, New York.

FARIBAULT.-Faribauit is in Rice County.
LOANS- When Du6. Total debt (last retarns)... $\$ 60,000$ 5 s , J\&J, $\$ 20,000 \ldots$ July 1,1908 Tax valuation $1890 \ldots . . \$ 1,700,000$ $41 \mathrm{gs}, J \& J, 10,000 \ldots . J u l y$ 1. 1903 Tax rate (per $\$ 1,000$ )... $29 \cdot 50$ RR. bonds, $\$ 40,000$. part each year
School b'ds, 20,000 . do do

FERGUS F ALLS.-Fergus Falls is in Otter Tail County. LOANS.- When Due. $\begin{aligned} & \text { Total debt (last returns). } \$ 46,000 \\ & \text { Tax raluation ron }\end{aligned}$

 | 68 F \& A, $826,000 . . A n g . ~ 1, ~$ | 1912 |
| :---: | :--- |
| gubject to call after Ang valuation, personal. 261,1902 | Total valuation 1894. | Subject to call after Alig. 1, 1902

CITr HAR. dec.. BownsGs $A$ \& $0, \$ 10,000$...Oct 17,1908 PERMANENT IMP. BONDS- 1908 68 M \& N, $\$ 10,000 \ldots$ May 1,1908
Subject to call after May 1 1898. Total tax (per $\$ 1.000$ ) Total tax (per \$1.000)
Populatfon in 1895 wa Population in 1890 was.
$\begin{array}{ll}\text { Population in } 1890 \text { was . } & 3,772 \\ \text { Population in } 1880 \text { was. } & 1,635\end{array}$

H ASTINGS.-Hastings is in Dakota County.

Bonded debt (last retirns). $\$ 61,500$ Population in 1895 was......3,848 | The city has no floating debt, | $\begin{array}{l}\text { Population in } 1890 \text { was......3,705 } \\ \text { Population in } 1880 \text { was......3,809 }\end{array}$ |
| :--- | :--- |
|  |  |

HENNEPIN CO.-County seat is Minneapolis.

| LOANS When Due. | OTHER BONDS |
| ---: | :---: |
| CT. HOUSE \& CITX HALL B'DS- | $4^{1} 24, J \& D, \$ 15,000 \ldots$ Dec. 1,1919 |



 4128, A\&0,400,000 ..Apr. 1, 1925 Total valuation $1895, .149,010,940$ 4s, J\&J, $100,000 \ldots J a n .1,1920$ Assessment about $2_{5}$ actual value. | Bridas BoNDS- |
| :---: |
| $4125, ~ M \& S, \$ 75,000 . . . S e p t . ~ 1, ~$ |


TAX FREE.-All of the bonds issued by this county are exen pt from taxation.
INTEREST is payable at the National Park Bank in Now York City.

LAKE CO.-M. I heodore Hannon, Auditor.
LOANS- When Due. Sinking fund.
 5s, July, $\$ 9,000 \ldots$...... $1897-1902$
( $\% 1,500$ due yearly on July 1.)
ROLD AND BRIDGE RONDS , Mar., $\$ 10,000$....Mar, 15,1907 6s, Apr., $10,000 . .$. Apr. 1, 1908 68, Apr. $10,000 . . . A p r . ~ 1, ~$
Bonded debtJan. 1,1896 . $\$ 29,000$ Floating debt.
Total debt.
INTEREST on the 6s due in others in St. Paul.

## LE SUEUR.-This borough is in the county of the same name

 LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt Nov. 25, '95. } \$ 18,000 \\ & \text { Water } \\ & \text { Tax valuation 1895..... } 890,000\end{aligned}\right.$ Interest payabie in New York,
Chicago or St. Paul.

MANK ATO.- $\left\{\begin{array}{l}\text { EDGAR WEAVER, Mayor. } \\ \text { H. W. BROWN, Recorder. }\end{array}\right.$
Mankato is situated in Blue Earth County.
LOANS- When Due. BRIDGE BONDS-
5 s , A. 50 , $\$ 8,000$ $5 \mathrm{~s}, \mathrm{~A} . \mathrm{CO}, \$ 8,000 \ldots . .$. Oct. 1,1899
58, M.ds, $7,000 \ldots .$. Mar.
 RAILROAD AID BONDS-
5 s , J\&J, $\$ 3,500 . . . \mathrm{Jan}^{2}$. 1,1907 58
5s, M.EN, \$67,000.
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 10,000$
WATER W $7^{7128}, \mathrm{~F} \mathrm{\& A}, \$ 15,000 \ldots$ Aug. 1,1899

12,000...Jan. 1, 1900
INTEREST is payable in New Yor
WATER WORKs BONDS-Cont.-
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 20,000 \ldots$ May 1,1908
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 40,000 \ldots$ Nov. 1,1909
. Bonded debt Mar. 31, '96. $\$ 197,500$ Water debt (included)..... 87,000
Sinking fund.............. 6,000 Net debt Mar. $31,1896 . .191,500$ Tax valuation, real......2,800,000 Tax valuation, personal 600,000
Total valuation $1895 . . .3,400,000$ Assessment 30 to $40 \%$ actual value Total tax ( $\mathrm{p} \mu \mathrm{r} \$ 1,000$ ) ....... $\$ 31 \cdot 00$ Population in 1896 (est.)...10,214 Population in 1895 was.... 10,173
Population in 1880 was..... 5,550 rk City and Mankato.

MARINE.-Marine is situated in Washington County.

WOANS
$6 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 16,000$.
$6 \mathrm{~s}, \mathrm{M}$ ( $\mathrm{CS}, \$ 10,500$.
(\$1,500 due yearly)
( $\$ 500$ due yearly.)

## When Due

1896
$\ldots 1902$ to 1902
$\ldots 1903$ .1903
+1909 ..
1909 - 1915

Bonded debt(lastreturn) $\$ 38,000$ Sinking fund assets ax valuation 1891 Total tax ( $\mathrm{p} . \$ 1,000$ ) 1890 Popnly tax (included). Population in 1895 was.
Population in 1880 was.

## Mille LaCS CO.-R. M. Neely, Treasurer.

County seat is Princeton.
LOANS.- When Due.
COURT HOUSE BONDS: COURT HOUSE BONDS: 5s, July 1, \$19,000....July 1, 1898 5 s , July, $\$ 47,000$. Interert is payable in St Panl. Total debt Mar. 16,1895. \$66,28 Sinking fund............... 22,717 Net debt Mar, $16,1895 \ldots$... 43,56 Interest is payable at St. Paul.

## Tax valuation, real.....\$1,134,234 Tax valuation, personal. 216,463 Assessment is $1_{3}$ actual value. State tax (per $\$ 1,000$ ) ......... $\$ 2 \cdot 20$ County tax (per $\$ 1,000$ Average school tax. Population in 1895 was......... 5,129 Population in 1890 was........2, 2,845 Population in 1880 was Population in 1880 was.......2,1,501

MINNEAPOLIS.- $\left\{\begin{array}{l}\text { ROBERT PRATT, Mayor. } \\ \text { WALLACE G. NYE, Comptroller. }\end{array}\right.$ Minneapolis is situated in Hennepin County.

## BROANS- When Due.

 $8 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \quad \$ 50,000$. May 1, 1905 $41_{28}$, A\&O, 76,000. Apr. 1, 1912 Subject to call after April, 1902 $\begin{array}{lll}4 \mathrm{~s}, & \mathrm{~J} \& J, & \$ 110,000 \text {. July 1, } 1,1915 \\ 4 \mathrm{~s}, & \text { F\&A, } & 390,000 \text {. Feb. } 15,1917\end{array}$ $\begin{array}{lll}48, & \text { F\&A, } & 390,000 . \text { Feb. 15, } 1917 \\ 4 \mathrm{~s}, & \text { M\&S, } & 30,000 \text { Mar. } 15,1919\end{array}$ City Háll, ete.-$4128, \mathrm{~J} \& J, \$ 250,000$
 $41_{2}^{2 s}$, J\&J, $250,000 \ldots$ July 1,1917 $4^{1} 2 \mathrm{~s}, \mathrm{~J} \& J, 50,000 \ldots . J a n .1,1922$ 48, J\&J, $200,000 \ldots$ Jan. 1,1920
City HospiTaLCITY Hospital- J\&J, $\$ 25,000$.. FIRE DEPARTMENT
FIRE DEPARTMENT-
4s, J\&D, \$15,000...June 13, 1920 GENERAL PURPOSES-
$7 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000 \ldots . . \mathrm{July} 1,1902$ LIEBRARY FUND$4128, J \& D, \$ 60,000 \ldots$ Dec. 1, 1915
48, J\&D, $40,000 \ldots$ Dec. 15, 1916 $41_{2} \mathrm{~s}, \mathrm{~J} \& J$, 4 zzs, J\&J, $100,000 \ldots$ Jan. 1,1913 $4_{28}, \mathrm{~J} \& J,{ }^{2}, 23,000$. July 1, 1914

SEWANS- When Due 4s, J\&J. $\$ 90,000 .$. Aug. 1, 1918 $\begin{array}{ll}4 \mathrm{~s}, & \text { M\&J, } 890,000 \ldots \text { Aug. 1, } 1918 \\ 4 \mathrm{~s}, & \text { M\&N, } 75,000 \ldots \text { Nov. 1, } 1919 \\ 4 \mathrm{~s} . & \mathrm{J} \& J, 50,000\end{array}$ 4s. J\&J, $50,000 \ldots$....Jan. 1, 1921 PERMANENT IMPROVEMENTS-
$41_{28,}$ J\&J, $\$ 40,000$..July 1,1908
$41_{28}$, A\&O, $165,000 \ldots$ Apr. 1,1912
Subject to eall after Apr. 1,1902 428, A\&O, 165,000.Apr. 1, 1912
Subject to call after Apr. 1, 1902
$4^{1128}$, A\&O, 134,000..Apr. 2, 1913

Net debt. Wa*er debt (incl.
$\begin{array}{cc}\text { Jan. 1, }{ }^{\prime} \because 6 . & \text { Jan. 1, '95. } \\ \$ 7,565,0^{\prime} & 0 \\ \$ 7,465,000\end{array}$
Jau. 1, '9
Jan. 1.93 $7,465,000$ $\$ 7,515,00$ $\$ 7,462,000$
684,500 $\begin{array}{ccccc}\$ 6,458,699 & \$ 6,637,573 & \$ 6,777,500 \\ \$ 1,230,000\end{array}$ SINKING FUND.-It is provided by the eity's charter that in addition to raising a tax sufficient to pay the interest on all its bonds the eity shall levy a tax of one mill on each dollar of the assessed valuation to provide for the principal of the bonds when due. The maintenance of this sinking fund for the payment of the principal of the bonds is "de clared to be part of the contract with the holder of any bonds of the olty that may hereafter be issued and shall be kept inviolate." In accordance with this provision there was raised by taxation for the sinking fund in $1895 \$ 167,17380$. The sinking fund is invested in city of Minneapolis $4,4^{1}$ and 5 per cent bonds.
BOND LIMIT. -The city of Minneapolis is restricted in all legislafive acts authorizirg the issue and sale of bonds, and is required to keep within the following limit: From the total issue of all city bonds shall be deducted the total amount of funds and securities in the sinkIng fund, and this balance shall not exceed 5 per cent of the aggregate value of the taxable property of the city as assessed and determined tor the purpose of taxation.
WATER RECEIPTS.-The receipts from water in 1895 were $\$ 215$, 000 ; eurrent expenses for water works, $\$ 99,000$
VALUATION AND INDEBTEDNESS.-The city's assessed valuation (property being assessed about $1_{2}$ of its actual value) tax rate and bonded debt have been as follows :

|  |  | Tax ate. | Total Bonded |
| :---: | :---: | :---: | :---: |
| Fears. | Tax Valuation. | $\text { per } \$ 1,000 \text {. }$ | Debt. |
| 1895 | . $\$ 135,8 \times 4,286$ | \$21 + 0 | \$7.565,000 |
| 1894 | 134,178,572 | 2092 | 7,465,000 |
| 1893 | 140,624,490 | 2130 | 7,515,000 |
| 1892 | 139,984,926 | 2300 | 7,462,000 |
| 1891 | 138,444,562 | 2310 | 7,540,500 |
| 1890. | 136.944,372 | 1930 | 7,080,500 |
| 1889 | 127,101,861 | 2140 | 6,486,500 |
| 1888 | 126,139,886 | 1920 | 4,824,500 |
| 1885 | 77,468,267 | 1960 | 2,461,000 |
| 1882 | 40,702,044 | 1950 |  |
| 1879 | 23,415,733 | 1450 | 1,101,000 |

The tax rate in 1895 included city tax, $\$ 1245$; State tax, $\$ 295$ county tax $\$ 220$ and school tax $\$ 400$. The total tax levy of 1895 was $\$ 2,957,000$, of which $\$ 278,000$ was for interest on debt and $\$ 135,000$ for sinking fund.
POPULATION.-In 1895 population was 192,833 ; in 1890 it was 164,738 ; in 1880 it was 46,887; in 1870 it was 13,066 .

## MORRISON CO.-County seat is Little Falls

Bonded debt Mar. 20, '96. $\$ 120,000 \mid$ Total co. tax (per $\$ 1,000$ ) . . $\$ 12 \cdot 10$ Tax valuation, real......3,098,259 $\quad \begin{aligned} & \text { Population in } 1895 \mathrm{was} . . . .19,163 \\ & \text { Tax valuation, personal. } 854,152 \\ & \text { Population in } 1890 \text { was.....13,325 }\end{aligned}$ Tax valuation, personal. 854,152 Population in 1890 was.

5,875

## NEW ULM SCHOOL

## DISTRICT--Now

 Ulm is in Brown Count| LOANS- When Due. | Total debt (last returns). $\$ 20,000$ |
| ---: | :--- |
| REFUNDING BoNDS- | Tax valuation $1893 \ldots . . .740,569$ |



## OTTER TAIL CO.-

County seat is Fergus Falls. All bonds issued by this county are exempt from taxation.

LOANS-
JAIL BONDSREFUNDING BOND $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 200,000$. Interest payable in New York.
Total debt May, 1895

PIPESTONE.-A city in Pipestone County.

| LOANS- | When Dree. | Echool District bonds..... $\$ 40,000$ |
| :---: | :---: | :---: |
| Railroad Aim |  | Total debt (last returns).. 25,000 |
| s, J\&J, \$5,000 | 903 | Tax valuation 1890...... 471,971 |
| Water Works |  | Total tax rate (per $\$ 1,000$ ) $\$ 33 \cdot 00$ |
| 6s, J\&J, \$20,000 | 1908 | Population in 1895 was...... 1,668 |
|  |  | Population 1890 was..........1,232 |

## POLK COUNTY.-John Gleason, Auditor.

## County seat is Crookston.

| LOANS- Wh | Sital |
| :---: | :---: |
| $\mathrm{OITCH}$ | Sinking |
| 5s, June, \$15,000...June 15, 1904 | Net debt Feb. 15, $1895 . .109,122$ |
| Funding Bo | Tax valuation, real......5,483,006 |
| 6s, May, \$40,000.... May 14, 1913 | Tax valuation, personal. 1,540,837 |
| 6s, Apr. $2,500 \ldots$ Apr. 10, 1915 | Total valuation $1894 \ldots .8,023,843$ |
| 6s, June, 8,000 ...June 1, 1915 | Assessment about $1_{3}$ actual value. |
| 6s, Sept., 3,000 ...Sept. 1, 1917 | Total tax (per \$1,000) ...... $\$ 31 \cdot 94$ |
| 5s, Mar., 20,000.... Mar. 8, 1919 | Population in 1895 was....39,209 |
| D AND Bridge Bonds- | Population in 1890 was.....30,192 |
| 7s, May, \$16,0 | Population in 1880 was.....11,433 | $7 \mathrm{~s}, \mathrm{May}, \$ 16,000$

7 s, Jan., 1902

Tax valuation, real..... $\$ 5,101,821$ Tax valuation, personal $1,253,426$
Total valuation $1893 \ldots . .655,247$ Real valuation .......20,000,000 Reate \& co tax State \& co. tax per $\$ 1,000 . . . \$ 13 \cdot 30$
Population in 1895 was.....39,453 Population in 1880 was...... 18, 675

DiTcH BONDS-
5s, June, $\$ 15,000 \ldots J u n e ~ 15,1904$ $6 \mathrm{~s}, \mathrm{May}, \$ 40,000 \ldots$ May 14,1913 $\begin{array}{ll}\text { 6s, Apr. } & 2,500 \ldots \text { Apr. 10, } 1915 \\ 68, \text { June, } & 8,000 \ldots \text { June 1, } 1915\end{array}$ 6 s , Sept., $\quad 3,000 \ldots$ Sept.
$5 \mathrm{~s}, \mathrm{Mar} .$,
$20,000 \ldots$ Mar. 7 s , Jan 15,000 ......Jan. 2, 1902

Total debt Feb. 15, 1895. $\$ 119,500$ Net debt Feb 15, 1895 109, 122 Tax valuation, real......5,483,006 Total valuation 1894....8,023,843 Total tax ( abo $\$ 1.000$ actual $\$ 31 \cdot 94$ Population in 1895 was....39, 209 Population in 1880 was......11,433

## POPE COUNTY.-M. G. Rigg, Treasurer

## County seat is Glenwoo

| LOANS- |  |
| :--- | :--- |
| RALLROADBONDS- When Due. | Total valuation $1895 \ldots . . \$ 2,763,817$ | 8s, July, $\$ 65,000 \ldots .$. July 1, 1906 Total debt Mar 1, 1896, Minn. Tax valuation, real Tax valuation, personal.... $\$ 400,588$ State tax (per $\$ 1,000$ ). County tax (per $\$ 1,000$ ). Population in 1890 was.....11.607 Population in 1890 was...... 10,032

RAMSEY CO.-D. M. Sullivan. Co. Auditor. Ramsey County includes the City of St. Paul (whieh is the county seat), its assessed valuation being but slightly in excess of that of the city. Certain of the honds below described have the faith and credit of both St. Paul and the county pledged for their payment, principal and interest.

## LOANS-


 $42 v$, M\&N, $200,000 \ldots$ May 2,1917
INTEREST is mostly payable in New York at the Chase National Bank.
TOTAL DEBT was $\$ 849,826$ on Jan. 1, 1896. Bonded debt Jan. 1, 1896, was $\$ 815,460$, including $\$ 2,640$ of past-due bonds which have not yet been presented for payment.
ASSESSED VALUATION in 1895 of real estate was $\$ 114,770,235$; personal property, $\$ 13,545,434$; total, $\$ 128,315,669$. The total assessed valuation in 1889 (tax of 1890 ) was $\$ 126,588,533$, against $\$ 30,547,264$ in 1880. The tax rate per $\$ 1,000$ in 1895 was as follows: State tax $\$ 2.95$; connty tax, $\$ 1 \cdot 85$.
POPULATION in 1895 was 147.537; in 1890 it was 139,796; in 1880 It was 45,890 ; in 1894 (estimated), 180,000.
RED WING.- $\left\{\begin{array}{l}\text { A. P. PIERCE, Maror. } \\ \text { W. E. TAILOR, City Clerk. }\end{array}\right.$
Red Wing is situated in Goodlue Coumty,
LOANS
5 B, J\&J, 260,000
( $8 \mathbf{5}, 000$ due yearly) to July 1,1902 MiNN, Cent. RR. Bondor 1,1913 63, J\&J, $\$ 30,000$.....Jaly 1,1896
( $\$ 5,000$ due yearly) to Jaly 1, 1901
R. W. \& Iowa Rr. Bovus R. W. \& Iowa RY. Bosvs -
$48, J a \mathrm{a} .1, \$ 18,000 \ldots . . J a n .1,1909$
 $53, J \& J, \$ 80,000 \ldots \ldots . J u l y$
( $\$ 5,000$ due yearly) to July 1,1902
Interest Interest payable at Red Wing. The cost of the elty's water works was supporting.

## REDWOOD CO.-Counts seat is Redwood Falls. LOANS- When Due. JAR, BONDS- $\$, J d \in J . \$ 13,000 \ldots . \$ 1,000$ yearly. Ss, J\&J. $\$ 13,000 \ldots . .81,000$ yearly. R umboAD B0sDs-.  Tax Falnation $1895 \ldots . . \$ 5,000,000$ Aasesment is io aetail State tax (per $\$ 1,000)^{\text {' } 94} \ldots . . .83-35$ Counts tar (per $\$ 1,000$ ). Population in 1890 was <br> Population in 1890 was <br> $\qquad$

Total debt Erbl. 1, 1895.. \$193,000 Water debt (included)... 80,000
Slaking fund............ Sinking fund
Tax valnation, reai.......... $1,441,000$ Tax valuation, reai...... 1, 442,327 Total valua lon 1894....2,009,537 Assessmentabout $2_{5}$ actual value. Total tax (per $\$ 1,0 \cdot 10$ ) 1894 - $\$ 14 \cdot 50$ Population in 1895 was Popalation in 1880 was Population in 1870 was.
FUNDING Floativg DEBT-
$412 \mathrm{~A}, \mathrm{M} \& \mathrm{~N}, \$ 75,000 \mathrm{May}$. 1907 $412 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 75,000$.. May 2, 1907
$4 \mathrm{~s}, \mathrm{M}, \mathrm{S}, 50,000$ Mar. 1, 1915 4s, MAS, 50,000 ..Mar. 1, 1915
RENEWAL BoNDS58, Ad80....\$7,000.....Apr. 1, 1901 5s, A\&O .... 7,000....Apr. 1,1902 STKEET BoxDS Was $\$ 100,000$. They are now self-

## REDWOOD FALLS.- <br> This is the county seat of Bedwood County.

LOANS- $\quad$ Amount $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1894 . . . . \\ & \text { Real valnation } \\ & \$ 159,889\end{aligned}\right.$

 | Water bouds ............. | 40,000 | Population in 1890 wat..... |
| :---: | :---: | :---: | :---: |
| Total delat March, $1896 ., 238$ |  |  |
| Topulation in 1895 Was...... 1,589 |  |  |

ROCHESTER. - Thla is the county seat of Olmstead Co,
LOANS- When Dise. |Tax valuation 1894..... \$1, 780,000
 $\begin{array}{ll}\text { Sabject to eall after Jan. } 1,1903 & \text { Population in } 1895 \text { was......6.429 } \\ \text { Total debt (last ruturas)... } 820,000 & \begin{array}{l}\text { Population in } 1890 \text { was...... } 5,321\end{array}\end{array}$

## ROCK COUNTY.-C. S. Bruce, Auditor.

$$
\begin{aligned}
& \text { LOANS- } \\
& \text { CLDET HIGO }
\end{aligned}
$$

Cor Aig, $\$ 10,000$ Jaik Bowns-

( $\$ 5,000$ due eachy year on Apr. 20 .) RAILrosp Bosis-
 Total debt Jisn. 1, 1896 .... 872,350 othera at New York.

ST. JAMES.-M. J. Abystrong, Treasurer.

## 8t. James is in Watonwan County.

Bon ted debt Mar., $1896 . .830,000$
The village has n ; Hoatinc debt. The village has $n$, Hoatine debt,
Tax valuation, real....... $\$ 221.595$ Tax valuatlon, perional 132,469 Total valaation $1895 . \ldots .$. Popalation in 1895 wa
Popalation in Popmation in 1895 was. Popalation in 1896 (est.)....... 939

ST. LOUIS COUNTY.-0. Halden, Auditor. County seat is Duluth. Additional 4 per cent rond bonds to the amount of $\$ 150,000$ were voted on Mareh 10, 1896.

| LOANS When D | Eloating debt............. \$82,512 |
| :---: | :---: |
| Rimbrond Aid Bonds- | Total debt.................... 574,662 |
| , Set., 8250,000 .............. 1923 | Sinking fund............... 92,695 |
| Repundirso- | Net debt Jan, 1,1896.... 481,967 |
| , JdをJ, 891,150 ............. 1907 | Tax valnation, real ....44,932,073 |
| Coants bonds outataniling . $\$ 1,000$ | Tax valuat'n, person'l. 5,246,714 |
| koad and brion | Total valuation 1893 ...50,178,787 |
|  | Assessment fr. 40 to $60 \%$ act. ralue |
| 412s, J\&J. $50,000 . . . . . . . . . . . . . . . . ~ 1910 ~$ | State and co.tax (Per \$1,000) - \% $\%$ - 40 |
| $4{ }^{4} 3$, J.J, $30,000 \ldots . . J n 1 Y ~ 1, ~ 1911 ~$ | Population in 1890 was ....78,575 |
| onded debt Jam. 1, '96...492, 150 | Population in 1890 was ....44,862 |

INTEREST is payable in New York at American Exehange National
Bank. Bank.

ST. PAUL.- $\left\{\begin{array}{l}\text { ROBERT, A. SMITH, Mayor. } \\ \text { J. MCCARDY, Comptroller }\end{array}\right.$
8t. Panl is in Ramsey Conuty, and its valuation is only slightly leas than the valuation of the entire county. Some of the Ramsey for the bonds have the faith and credit of both county and city pledged tor their payment, principal and interest. In the following report of the city debt the first table gives the outstanding bonds in detall and the second table gives details regarding the certificates of indebtedness
Population in 189 Was......8, 897
Net debt Jan. 1, 1896...... $89,63,350$
Tax valuation, real......2,828,573
Tux valuation, personai. 464,426 Total valuation 1895 .... 3,292,999 Anachamont on of actial value Connty the ( 81,000 ). Popalation jor $\$ 1,000$ Population in 1890 was $82-95$
$4-40$
$\qquad$ 1
real estate held by the city is valned at $\$ 8,134,915$.
VALUATION AND INDEBTEDNESS.-The eity's assessed valuation, said to be about 60 per cent of actual value, and tax rate have been as follows:

| 1895. | 109,494,303 | \$13,149,400 | \$122,643,703 | \$20-30 | , 382.100 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1894. | 109,179,310 | 14,170,395 | 123,819, | 21-00 |  |
| 1893... | 109,710,896 | 16,90 4,398 | 126,615,294 | 20.00 | $8,392 \times 100$ $8,412,100$ |
| 1892. | 109,152,643 | 16,086,947 | 125, 239,590 | 20.00 | 8,451,956 |
| 1891. | 106,576,329 | -16,322,047 | -122,898,376 | $20 \cdot 00$ | 8,501,965 |
| 1890. | 106,204,133 | 16,895,335 | *122,000,000 | $20 \cdot 00$ | 7,579,965 |
| 1889. |  |  | 120,000,000 | $18 \cdot 50$ | 7,016,090 |
| 1888. | 99,474,750 | 18,025,250 | 117,500,000 | $18 \cdot 50$ | 6,547,000 |
| 1885. | 50,512,212 | 14,291,946 | 64,804,158 | $19 \cdot 50$ | 3,815,640 |
| 1882. | 30,000,000 | 10,026,777 | 40,026,777 | 21.00 | 1,959,910 |
| 1880. |  |  | 27,955,387 | 18.00 |  |

All the valnation flgmesfor 1891 and the total for 1890 are as reported after deducting exemptions.
POPULATION.-In 1890 population was 133,156 ; in 1880 it was 41.473; in 1870 it was 20,030 . It is claimed that the figures reported by the U. S. Census Bureau for 1890 were ton small.

ST. PETER.- $\left\{\begin{array}{l}\text { HENRY MOLL. Marr. } \\ \text { C. R. DAVIS, City Clerik. }\end{array}\right.$


Gs, LOANS -1. When Dive Bonded debt Jan, 1, $96 . \quad \$ 49,000$ Tax valuation, real. Tax valuation, peraonal... $272,45$.
Total valuation 1895 Total valuation $1895 \ldots . . .680,441$ Population in 1895 was .... $30 \cdot 00$ Population in 1890 was......4, 3.671 INTEREST on the improvement bonds is inn in 1880 was........ 43 , office ; on other bonds at the Chase National Bank, New York City. int
 National Bank.

## STEVENS COUNTY.-N. R. Spurr, Auditor.

 County seat is Morris.$\qquad$ LOANS-
COURT HoUsE BoNDS- When Due. 68, July $1, \$ 30,000 \ldots$ July 1, 1914 REFUNDING BONDS-. Bonded debt Feb, 1, 1895 . \$80,000

Tax valuation, personal 474,035 Total valuation 1894... 2,280,000 Assessment about $1_{3}$ aotual value. Total tax (per \$1,000). Population 1890 was
$\$ 26.50$
$.6,543$
5,251 Tax valuation, real.......1, 805,695

STILLW ATER.- $\left\{\begin{array}{l}\text { CHARLES A. STAPLES, Mayor. } \\ \text { J, FURKE, Clerk }\end{array}\right.$ Stillwater is situated in Washington County.

LOANS- When Due.
CURAENT FUND Bonds, 1882-
58 , FdEA, $\$ 20,000 \ldots .$. Feb. 15,1912 5s, FdrA, $\$ 20,000 \ldots$ Feb. 15,1912
 108, Feb., $\$ 6,000 . . . . .181$ 58, J\&J, \$25,000.......Jan. 1, 1921 5s, M\&8, $\$ 50,000 \ldots$... Sept. 1, 1906 5s, M\&8, $100,000 \ldots .$. Sept. 1, 1911 $5 \mathrm{~s}, \mathrm{M} \& 8, \quad 50,000 \ldots .$. Sept. 1,1912 , A\&O.

INTEREST on the levee bonds is payable by the Lumberman's Bank, New York

## TODD COUNTY.-ALBERT RHODA, Auditor.

 County seat is Long Prairie.LOANS- When Due. Net debt Jan. 1, 1896..... $\$ 43,418$ CuURT HOUSE-1 R. K. A1DBonded debt Jan. 1, 1896.\$48,000 County has no floating debt. Population in 1890 was .... 12,930 NTEREST on the railroad aid bonds is payable at First National Bank, St. Paul; on the court house bonds at National Park Bank, New York.

TRACY.-Tracy is in Lyon County.
Total debt (last returns) ... $\$ 29,000 \left\lvert\, \begin{aligned} & \text { Real valuation........... } \$ 1,000,000 \\ & \text { Population in 1895 was }\end{aligned}\right.$ Tax valuation 1893.........308,000 $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was........1,400 } \\ & \text { Populat }\end{aligned}\right.$

WELLS.-A. O. OLESON, Recorder.
Wells is in Faribault County.
LOANS- When Due. Tax valuation $1895 . . . . . . \$ 345,000$ 5 s, Sept., $\$ 20,000 \ldots .$. Sept. 1, 1914 Total tax (pe $\mathrm{H}_{1} \$ 1,000$ ).... $\$ 30 \cdot 00$ Bonded debt March,'96...\$20,000 ${ }^{\text {P }}$ Pepulation in 1895 was...... 1,702 Total debt March, 1896.... 28,000
INTEREST is payable at the Chemical National Bank, New York City.

## WINONA COUNTY.-W.H.Tolleson, Treas.

 County seat is Winona.LOANS- When Due. |Tax valuation, personal $\$ 2,883,184$ COURT HOUSE BONDSss, 5000 due yearl 4348, J\&J, \$10,000 ...July 1, 1904 Total debt (last returns) . $\$ 55,000$ Tax valuation, real..... $\$ 9,160,400$
INTEREST is payable at the National Park Bank. N. Y

# State of Iowa. <br> ITS 

## DEBT, RESOURCES, \&c.

Organized as a Territory (Act June 12, 1838)
Admitted as a State (Act August 4, 1846)
Total Area of State (square miles)
July 3, 1838
Dec. 28, 1846 56,025 State Capital

Des Moines
Governor (term expires 2d Monday Jan. 1893)
F. M. Drake Secretary of State (1st Monday Jan. 1897) - W.. M. McFarland Auditor (lst Mondar Jan. 1897)
C. G. McCarthy

Legislature meets biennially in even years, the 2d Monday in January, and there is no limit to length of sessions.

HISTORY OF DEBT.-For history of Iowa's debt see State and Oity Supplement of April 1894, page 110.
TOTAL DEBT.-Iowa has at present ne debt of any kind, its 8 per cent bonds to the amount of $\$ 234,49801$ issued to the Permanent School Fund having been paid on April 191892.
EQUALIZED VALUATION. -The equalized assessed valuation of tands and of personal, railroad, telephone and telegraph property $\mathrm{re}^{-}$ apectively have been as follows in the years named:-

|  | Personal |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Lands. | Property. | Railroads. Telephone \& | Telh. Cos. | Total. |
| $\$ 1$ |  |  |  |  |

COUNTY AND CITY INDEBTEDNESS.-"As compared with other states, we have been remarkably fortunate in the financial management of our cities and counties. Most counties are entirely free from debt, and the number of cities and independent districts which are taking up their bonds is constantly increasing. The people of our state take a just pride in maintaining the highest standard of publie and private credit, and in carefully guarding the rights of property."-Gov ernor's message, Feb., 1890.
DEBT LIMITATION.-Iowa's Constitution restricts the creating of debt, both state debt and municipal debt.
FIRST, as to State debt, the limitation made is not absolute, for it permits other debt if authorized by some law for some single speciffea work. But this permission is very safely guarded-(1) the law must provide for the collection of a direct annual tax sufficient to pay the Interest regularly and discharge the debt in twenty years; and (2) the law cannot take effect until it has been submitted to the people at a genoral election, and has received a majority of the votes cast. All the delt provisions relating to the State we give below.
ArTICLE 7, Section 1. [Limitation of State indebtedness.] The credit of the State shall not in any manner be given or loaned to, or in aid o: any individual, association, or corporation; and the state shall never assume, or become responsible for, the debts or liabilities of any individ-
nal, association or corporation, unless incurred in time of war for the benefit of the Stat
benefit of the State.
SECTION 2. [Same.]. The State may contract debts to supply casual derits or failures in revenues, or to meet expenses whether contracted by virtue of one or more acts of the General Assembly, or at different periods of time, shall never exceed the sum of twe hundred and fifty thousand dollars; and the money arising from the creation of such debts shall be applied to the purpose for which it was obtained, or to repay the debts so contracted, and to no other purpose whatever.
Section 4. [For what other purposes State may contract debt.] In addition to the above limited power to contract debts, the state may contract debts to repel invasion, suppress insurrection, or defend the be applied for the purpose for which it was raised, or to repar such debts, and to no other purpose whatever
SECTION 5. [Other debts to be authorized.]-Except the debts hereinbe fore specifled in this article, no debt shall be hereafter contracted by or on belialf of this state, unless such debt shall be authorized by some law Cor some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual to pay and diseharge the principal of such debt within twenty also from the time of contracting thereof; but no such law shall take effect until at a general election it shall have been submitted to the people and have received a majority of all the votes cast for and against it a such election; and all money raised by authority of such law shall be applied only to the specirc oject therem stated, or to the payment of the debt created thereby; and such law shall be published in at least one newspaper in each county, if one is published therein, throughout the to the people.
ARTICLE VIII, Section 3. [State not to be a stockholder.]-The State shall not the debt a stocknolder in any corporation, nor shall it assume of war for the benefit of the State.
There can be but little fear that a State or city will ever create debt in any larger amount than it can easily pay where the law, as in the above case, requires a tax to be levied at the time of its creation sufficient to pay the interest annually and the principal when due.
SEOOND, as to municipal indebtedness, the limit is fixed absolutels In the Constitution. The provisions covering the subject are as follows
ARTIOLE VIII, Section 4. [Corporation not to be a stocicholder.] No political or municipal corporation shall
banking corporation, directly or indirectly.
Article XI, Section 3. [To what amount county may become indebted.] No county or other political or municipal corporation shall be allowed to become indebted in any manner, or for any purpose, to an amount in the aggregate exceeding five per centum on the value of the taxable
property within such county or corporation-to be ascertained by the property within such county or corporation-to be ascertained by the
last State and county tax list previous to the incurring of such last state an
The above (section 3 of article XI) covers cities, counties, towns and every other kind of political or municipal corporation. The Supreme Court of Iowa has decided that even a school district is such a corporation and subject to the 5 per cent limit.
POPULATION OF STATE.-The population of Iowa has been as follows in the years named:
 880 ........ 1,624,615
In 1860-70 the increase was 519,107, or 76.91 per cent; in 1870-80 430,595 , or $36 \cdot 06$ per cent; in 1880-90 287,281 , or $17 \cdot 68$ per cent.

Cities，Counties and Towns
in the

## STATE OF IOWA．

BOONE SCHOOL DISTRICT．－ J．J．Snell，Secretary．
Th s district is in Boone County．
LOANS－When Due．
Total debt Mar．， 1896.
Tax valuation＇95（est．）

REFUSDING BONDS－ J．d．J，$\$ 27,000 . . .$. July 1， 1905 Real valuation（est．） 5s，J．ED， 13,000 ．．．．．Dec． 15,1901

Population（estimated）
INTEREST is payable in Boone and at the First National Bank of Chicago．

BURLINGTON．－\｛EUGENE BUTTLES，Mayor．
Burlington is in Des Moines County．
LOANS－When D．4．LOANS－When Due． $38, J \& D, \$ 50,000$ ．．．Jume 1,1896 5s，A\＆O，$\$ 38,000 . . .0 \mathrm{ct}$ ． 1,1906



INTEREST on bonds is payable in New York at Chemical National Bank．
BONDED DEBT on Jan．15，1896，was $\$ 273,000$ ；floating debt，$\$ 35$ ，－ 000 ；total debt，$\$ 308,000$ ；sinking fund，$\$ 16,112$ ；net debt，$\$ 291,888$ ． The net debt on Jan．1，1892，was $\$ 394,000$ ．The water bonds are not fneluded in the total funded debt，as they are the obligations of a pri－ vate company．The eity，however，in return for use of water agrees to pay the interest on these bonds directly to the bondholder，and to pay $\$ 2,000$ yearly to a sinking fund for their redemption．
EQUALIZED VALUATION in 1895 of real estate was $\$ 3,786,548$ ； personal property，$\$ 1,046,587$ ；total，$\$ 4,833,135$ ；total tax rate（per $\$ 1,000)$ ，$\$ 63 \cdot 00$ ，lneluding state tax，$\$ 2 \cdot 50$ ，county tax，$\$ 10 \cdot 00$ ；eity tax，$\$ 31 \cdot 50$ ，average school tax，$\$ 19 \cdot 00$ ．Property is assessed at about 25 per cent of ta actual value＂
POPULATION in 1890 was 22，565；in 1880 it was 19，450；in 1895 （estimated），26，000．

## CASS COUNTY．－T．W．Brown，Treasurer．

## County reat is Atlantio．

LOANS－When Due
6s，JdeD， 88,300 ．．．．．．July 1,1902
A bove bonds are all optlonal．
Repusdiso Bosds
53，JteJ，$\$ 23,000 . . . . J a n 1,1916$
Intereat payable at Atlantic．
Real estate is assessed at one－third of its actual value and personal
property at one－half．
CEDAR RAPIDS．－W．P．Daxiels，Mayor． Cedar Rapids is aituated in Linn County．All bonds are exempt from city tax．
LOANS When Wue．When
Brime Bovis ．．．Ang．1， 1896 10．，F\＆A． 812,000

$4 L_{2 s}$,
$4 L_{2 s}$,
$50,000,000 \ldots . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . ~$
19014
Refunding Ronds－ Gs，Var．$\$ 6,000$ ．．．．．．．．．．A\＆O， 1900 58, F\＆A， 314.000 ．．．．．．．Aug．， 1901 （Subjeet to call at any time．）
SEWkR Rosns－
58, June， 8100,000 ．．．June 1， 1907 （8ubject to call at any time．）

## INTEREST is payable at City Treasury

TAX FREE．－All of the city＇s bonds are exempt from taxation．
TOTAL DEBT，ETC．－The elty＇s total bonded debt at the date of our last reanms whe $\$ 134,300$ ；floating debt，$\$ 140,000$ ；total debt， \＄274，300；sinking funds，$\$ 25,000$ ；net debt，$\$ 219,300$ ．
ASSESSED VALUATION in 1893 （elty tax）$\$ 16,000,000$ ；elty tax rate（per $\$ 1,000$ ）$\$ 650$ ．In 1892 real cotate was $\$ 2,550,175$ ；personal property，$\$ 860,700$ ；total，$\$ 3,410,875$ ；tax rate（per $\$ 1,000$ ），$\$ 60-75$ this including State and county tax， $810-75$ ；sehool tax，\＄20；olty tax proper，\＄30．Real eatate is assessed at＂about one－fourth its actual value．＂For city purposea property is asseased at full value．
POPULATION．－In 1890 it was 18,020 ；in 1880 it was 10,104 ；in 1870 it was 5,940 ．

## CEDAR RAPIDS SOHOOL DISTRIOT．－E．M．

 Scott，Treasurer．

Subject to call after May 2， 1896 58, MidN， 810,000 ．．．．．May 1， 1904 $4 \mathrm{has}, \mathrm{J} k \mathrm{D}, \$ 45.000$ ．．．June 1,1905 4los，JむJ， 5,000 ．．．July 1， 1905 Total debt Jan．1，1896．． 8166,000 A aressment about 4 ，Betual value Total tax（per $\$ 1,000$ ）．．．．．．． $221-00$ Popalation in 1895 （est．）．

25，000
INTEREST on the bonds is payable at the Treasurer＇s office．
CHARLES CITY．－$\frac{\text { 其．C．B．BALDWIN，Mayor．}}{\text { E．}}$ MOORE，Treasirer． Charles city is in Flogd countr．
LOANS－When Due．
5s，JtbJ，$\$ 19,000$ ．．．．．．July 1， 1907 Interest payable in Charles City．

Total debt Mar．1，1896 ．．． 822,000 Tax valuation 1895 ．．．．．．．．675，000 Total tax（per $\$ 1,000$ ）．．．．．． 52.00
Popalation in 1890 ． Population 1896 （egtimated） 5,000

CHEROKEE CO．－W．B．Chick，Treasurer．
County seat is Cherokee．Bonds all optional．
LOANS－When Due． $\begin{aligned} & \text { Waluation，personal．．．．．．} \$ 825,000 \\ & \text { COURT HOUSE AND FUNDING－}\end{aligned}$ 58，A\＆0，$\$ 44,000$ ．．．Apr． $1,1901-2 \left\lvert\, \begin{array}{ll}\text { Total valnation } 1895 . . .4,750,000\end{array}\right.$ Surjeet to call． 1 Total debt Jan．1，1896．． $3,925,000$ Population in 1896 （est．）． 18,000

## CLINTON．－Clinton is in Clinton County

Net debt（last returns）．．$\$ 73,575$ Population in 1890 was
13，619 $\begin{array}{rlr}\text { Tax valuation } 1890 \ldots \ldots & 1,900,000 & \text { Population in } 1895 \text {（est．）．．．．23，000 } \\ \text { Tax rate（per } \$ 1,000 \text { ）．．．．} & 60\end{array}$ Tax rate（per \＄1，000）
OLINTON SOHOUL DISTRIOT－A．LAMB．Treas．
Bondea debt Nov． 20,95 ．$\$ 88,500$

REFONDING BoNDS－When Due．
5s，M．EN，$\$ 30,000$ ．．．．May 1， 1899
5s，M\＆N， $20,000 \ldots$. May 1， 1901 $58, J \approx \mathrm{D}, \quad 28,500 \ldots$ Dec． 1,1903
 Population 1895 （est） OPTIONAL－All bonds issued by this eity are subject to call after five years from date of issme．
INTEREST on the bonds due in 1901 is payable at Chieago；on all others at New York．

COUNCIL BLUFFS．$-\left\{\begin{array}{l}\text { GEORGE OARSON，Mayor } \\ \text { F．L．EVANS，Auditor．}\end{array}\right.$ Council Bluffs is in Pottawattamie County．

Regular Bonded Debt． Floating debt．．．．．．．．．．．． 5,000 Fire BovDs
$7 \mathrm{~s}, \mathrm{~J} \& J, \$ 8,000 \ldots . . . \mathrm{July} 1,1900$ LOANS OF 1876,1878 AND $1880-$ $85, ~ J \& D, 835,000 \ldots .$. Dec． 2,1896
7 s, A $\& 0,74,000 \ldots \ldots . \mathrm{Oct}^{1}, 1898$ $78, J \& J, 4,900 \ldots . . J u l y ~ 1,1900$ 6s，F\＆A，$\$ 18,500$－Ang．1， 1903 sumect to eall at any time．
special bonds（all 10－20s）．

## INTEREBCTION IMPROYEMENT


$\qquad$ 11，000．．．．．．．．．．．．．．．．． 1910

| $68, ~ 二, ~$ |
| :--- |
| 68, |
| $34,5000 \ldots \ldots . . . . . . . . . . . . . . . . . . . . . . . ~$ |
| 1909 |

INTEREST on all the bonds is payable in New York City at the National Park Bank；also at City Treasury
TOTAL DEBT，ETC．－The subjoined statement shows Council Bluffs＇total bonded muniolpal debt，the speelal debt and ti a special assessment debt，on the first of Maroh of each of the years indieated． March．1，Mareh 1．March I
Total bonded debt ander 5 p．c．limit．．$\$ 140,400 \quad \$ 140,400 \quad \$ 140,400$ Speeial bonds ．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．266，000 $281,000 \quad 270,500$ Specfal assessment bonds．．．．．．．．．．．．．．．．． $155,000 \quad 190,900 \quad 320,400$

Bonded debt．．．．．．．．．．．．．．．．．．．．．．．．．．．．．$\$ 561,400$ \＄612，900 $\$ 731,300$
＂The spealal bonds do not in any sense come under the 5 per cent Constitutional limit，their issue being in anticipation of a special levy， suthorized by law，and being so lssued the bondholders may compel the olty to make a three mill－levy，and as long as the annmal interest on these bonds does not exceed the proceeds of a three－mill levy，there can be no question as to their legality and perfeet safety．＂－City report．

The special assessment bonds are seoured by property certifieates issued and held in trust for bondholders．
In addition to the bonded debt the eity had outs tanding on March 1， 1895 ，general fund warrants to the amonnt of $\$ 117.528$ and water find warranta to the amount of $\$ 47,300$ ．A tax levy of $\$ 5.00$（per $\$ 1,000$ ）is made each year for water purposes．
The sinking funds aceumulated on the straight city bonis on Maroh 1,1895 ，amounted to 850,000 ，and on the inter－section improvement bonis to $\$ 23,000$ ，making a total of $\$ 73,000$ ．
ASSESSED VALUATION．－The elty＇s assessed valuation（＂not more than 30 per cent of the actunl value＂）has been as follews in the years named．Personal and rallroad property is assessed every year， while real estate is assessed every two years only．

| Years． | Real Estaie． | Personal <br> Property． | Ralleocds． |  |
| :---: | :---: | :---: | :---: | :---: |
| 1895. |  |  | ， | \＄5，000，000 |
| 1894 |  |  |  | 5，357，265． |
| 1800. | 4，475，159 | 1，007，432 | 433，006 | 5，915，597 |
| 1889 | 4，475，159 | 1，956，583 | 687.766 | 6，119，508 |
| 1887 | 3，329，902 | 784，880 | 454，008 | 4，568，790 |
| 1881 | 2，266，802 | 659，406 | 149，325 | 3，075，535 |

TAX LEVY．－The total tax in 1895 was（per $\$ 1,000$ ）$\$ 80 \cdot 00$ In 1894 the total tax rate（per $\$ 1,000$ ）was $\$ 61.75$ ，including the city tax of $\$ 29 \cdot 50$ ，a general tax of $\$ 14 \cdot 50$ and the sohool tax of $\$ 17 \cdot 75$ ．
POPULATION．－In 1890 it was 21，474；in 1880 it was 18，063；in 1896 （estimated） 25,000 ．
COUNOII BLUFFS SCHOOL DISTRICT．． H．G．McGeb，Treasurer．
This district is co－extensive with the city of Councf Bluffs．
LOANS－
When Due． 58, A\＆O，$\$ 10,000 \ldots$. Oet． 1,1898
5, M\＆s， $25,000 \ldots$. Sept．$^{1,} 1902$ 58，A\＆0， $10,000 \ldots .$. Sept．1， 1902 5s，J\＆D，$\$ 77,500 \ldots .$. June 1， 1902

Total debt Feb．1，1895 ．\＄152，500 Tax valuation 1892．．．．．5，065，000 Real valuation（est．）．．．$\$ 22,000,000$
Population（ost．）．．．．．．．．．．35，000

## CRESTON．－\｛J．M．SCURR，Mayor．

Oreston is situated in Union County．

LOANS－
$58, \mathrm{M} \mathrm{\& 8}, \$ 11,000 \ldots$
REFUNDING BONDS－
58，M\＆N ，17，000 ．Ontional 5s，Ado，17，000．．．．．．．Oet Optional subject to call at any time． 5\％，M\＆8，\＄13，000．．．．sept．1， 1908
Subject to eall at any time．
School bonds ．．．．．．．．．．．．．．．． 839,000
Street bonds（optional）．．． 20,000

Floating debt Nov．25，＇95．\＄104，000 Floating debt．．．．．．．．．．．．．． 84,054,
Total debt Nov， $25,1895 . \$ 138.054$ Tax valuation，real．．．．．．．964，913 Total valuation 1895 ．．．．． 200,815 Assessment is 2 actual value Total tax（per $\$ 1,000$ ）．．．．． $65 \cdot 00$ Population in 1890 was． Population in 1880 was． 6,200 opulation 1895 （est．）．

6，850

INTEREST on the refunding bonds due in 1897 and on the $\$ 4,000$ refunding bonds is parable in Creston；on other bonds in New York．

DA VENPORT．－\｛ \｛ $\begin{aligned} & \text { HENRY VOLLMER，Mayor．} \\ & \text { L．REEK，Treasnrer．}\end{aligned}$
Davenport is in Scott County．
LOANS．When Due．Total debt Apr．1，1896．$\$ 275,000$


 SEWER BOADS－Noy， $1,1900 \left\lvert\, \begin{aligned} & \text { Population tit } 1890 \text { was }\end{aligned}\right.$ 6s，Nov 1，$\$ 76,000$ ．．．．．Nov．1， 1900 Population in 1880 was．．．．26．872 INTEREST is parable at the Importers＇\＆Traders＇National Bank， New York City．
OPTIONAL－The special improvement bonds are subject to call．
TAX FREE－All of the city＇s bonds are exempt from taxation．
DES MOINES．－ $\begin{aligned} & \text { I．L．HILLIS，Maror．} \\ & \text { D．A．KOOKER，City }\end{aligned}$
Des Moines is situated in Polk County
LOANS－When Due．WOANS－When Due．
 Subject to call at any time．Subject to call at any time． Refunding binds－bonds of annexed Towns－ 4s，F\＆A，\＄135，000 ．．．．Aug． $1,1908 \mid 6 \mathrm{~s}, \ldots \ldots .{ }_{\text {Subject to call．}}^{\$ 34,500}$ Subject to call at any time．
INTEREST is payable at City Treasury，
BONDED DEBT in April，1895，was $\$ 534,500$ ；floating debt， $\$ 354,886$ ；total debt，$\$ 889,386$ ；sinking fund，$\$ 47,335$ ；net debt， \＄842，051．
ASSESSED VALUATION．－The total assessed valuation for 1893 is $\$ 16,264,{ }^{2} 2 \eta$ ；total tax rate（per $\left.\$ 1,000\right) \$ 57 \cdot 50$ ，including State tax $\$ 2$ ．county tax $\$ 11 \cdot 50$ ，city tax $\$ 27 \cdot 62$ ，average school tax $\$ 16 \cdot 38$ ．In 1890 the tctal assersed valuation was $\$ 13,931,760$ ．Real estate is assessed at 20 per cent of its actual value．
POPULATION．－The population in 1890 was 50,093 ；in 1880 was 22,408 ；in 1870 was 12,035 ．

DUBUQUE．－Dubuque is situated in Dubuque County．
LOANS－Then Due． $\left\lvert\, \begin{aligned} & \text { 6s．semi－an．，} \$ 107,161.1899 \text { to } 1904 \\ & \text { 6s，semi－an．，} \\ & \text { 26，500．Feb．} 1,1904\end{aligned}\right.$
 $\underset{\text { 68，semi－ani，} \$ 356,956 \text { ．Feb．1，} 1897}{ }$ 4s，semi－an．，$\$ 200,000$ ．Jan．i， 1916
INTEREST is payable by City Treasurer and in New York．
TOTAL DEBT（bonded）at the date of our last returns，was \＄730，－ ©02；floating debt，$\$ 124,120$ ．
TAX FREE．－All issues of bonds are exempt from taxation by the elty．
ASSESSED VALUATION in 1891 of real estate was $\$ 14,000,000$ ； of personal property，$\$ 6,000,000$ ；total，$\$ 20,000,000$ ．City tax rate （per $\$ 1,000$ ），$\$ 11 \cdot 00$ ．Real estate is assessed at about 75 per cent of its actual value．
POPULATION．－The population in 1890 was 30,311 ；in 1880 it was 22,254 ．

DUBUQUE CO．－County seat is Dubuque．
LOANS－When Due． $\mid$ Equal＇d valuation，real $\$ 9,307,298$

COURT HoUse bonds
4s，J\＆J，$\$ 125,000 .$.
FUNDING BoNDs
s，M\＆S $\$ 60,000$
$\begin{array}{ll}5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 80,000 \ldots . . . & \text { Optional } \\ \text { Total debt（last returns）} & \$ 185,000\end{array}$ dqualvaluation，pers＇ Eq a valuat＇n，ryroads 566，011 Assessment about $i_{3}$ actual valu Population in 1890 was 49,848

## EMMET COUNTY．－0．0．Refsell，Treis．

 County seat is Estherville．LOANS－When Due． 6s，M\＆s，$\$ 10,000 \ldots$ Mar．15， 1904 Subject to call． Funding Bonds－
5s，AdO，$\ddagger 20,000 \ldots$ Apr． 2,1904 Subject to call after Apr．2， 1899 REFUNI ING BoNDS－
Ss，AdO，$\$ 20,000 \ldots . .19 .12$
5s，A\＆O，$\$ 20,000$ ．．．．Oct． 1,1912
INTER－ST on the bonds is paya

Total debt Jan．1，1896．．\＄50，000 Net debt Jan，1， $1896 .$. Tax valuation，real．．．． 697,00 Tax valuation，personal．188，775 Total valuation 1895 ．．．1， 886,024 Assessment is $1_{4}$ actual value． Total tax（per $\$ 1,000$ ）．．．．．．．．$\$ 19 \cdot 00$ Population in 1890 was．．．．．．4， 274

FORT DODGE．－ $\begin{aligned} & \text { C．L．GRANGER，Mayor．} \\ & \text { BE IH VINCENT，Treasu }\end{aligned}$ This city is in Webster County． | LOANS－When Due． | Tax valuation，real．．．．．．．$\$ 937,880$ |
| :--- | :--- | :--- |
| WATER WORKs BONDS－ | Tax valuation， | 5～，J\＆J，\＄16，000．．．．．．．．．．．．．．．．1914 $\begin{aligned} & \text { Tax valuation，personal．380，960 } \\ & \text { Total valuation 1895．．．．1．318，840 }\end{aligned}$ Subject to call．．．．．．．．．．．．．．．．．．．．．．．．． 1904 58 ．．．．．．．$\$ 34,000$ ． Bonded debt Mar， $1896 . .$.位 Total debt Mar．， $1896 \ldots .$.

## HAMBURG．－Hamburg is in Fremont County．

Bonded debt July 1，＇95．．$\$ 19,400 \mid$ Population in 1890 was
Tax valuation $1894 . . . . .301801$ Tax valuation 1894．．．．．．301，801 Population in 1880 was．．．．．． 1,634 Real valuation．．．．．．．．．．．．．1，500，000 $\left\lvert\, \begin{aligned} & \text { Population } 1895 \text {（estimated）．2，036 } 2,500\end{aligned}\right.$

## HAMPTON SCHOOL DISTRICT．－A．

 W．Beed，Tieasurer．LOANS－
5s，M\＆N，\＄7，000
Tital debt Feb．，1896 ．．．$\$ 18.000$
Tax valuation，real．．．．．．．．．226，036

Tax valuation，personal．\＄145，016 Total valuation， $1895 \ldots .371,102$ Real valuation（est．）．．．．． $1,000,000$ Total tax（per $\$ 1,000$ ） $94, \quad 75 \cdot 75$
iDa COUNTY．－I．N．Shearer．Treasurer．
County seat is Ida Grove，where interest on the county bonds is payable．

LOANS－When Due．Tax valuation，real．．．．．$\$ 2,843.001$ 5s，M\＆N，$\$ 25,000$ ．May 1，＇96\＆1906 Tax valuation，personal． 412,954

 | Total deht Jan． $1,1896 \ldots$ |
| :--- |
| Sinking fund．．．．．．．．．．．．． |
| 25,000 |
| 19.000 | Assessment about $1_{3}$ actual value． Net debt Jan．

6.000 Population in 1890 was．．．．10，705

## IOWA CITY．－Geo．B．De Sellen，Clerk．

Iowa City is in Johnson County． LOANS－When Due． 5s，A\＆O，\＄55，000．．．．April 1， 1911 Subject to call． SEWER Bonds（Special）－
$5 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 9.000 \ldots . . \mathrm{May} 1,1901$ Subject to call．
10.100 pecial street

Total debt Feb．1，1895．$\$ 74,100$ Sinking fund．．．．．．．．．．．．．．
Net debt．．．．．．．．．．．．．．．．
86，100 Tax valuation $1894 \ldots .2,029,000$ Assess＇n＇t is 50 p．c．actual value． Total tax（per $\$ 1,000$ ）．．．．．．．．$\$ 38 \cdot 00$ Population 1890 was．．．．．．．．．．．7，016 nterest payable in iowa City．
TAX FREE．－All bonds issued by this city are exempt from taxation．
KEOKUK．－ $\begin{aligned} & \text { F．T．HUGHES，Mayor．}\end{aligned}$
Keokuk is in Lee County．Its debt，contractod many years ago， amounted at one time to over $\$ 600.000$ ，but is being gradually paid off． Graduated bonds have been issued to refund the bonds which fell due in 1893 and 1894，and will now be retired at the rate of $\$ 4,500$ per annum．

| LOANS－When D．e． | $\begin{array}{c}\text { Refunding Boxds：} \\ \text { Gs，J．\＆J．，} \$ 100,000 \ldots J a n . ~ 1, ~ \\ \text { GRADUATEI }\end{array}$ |
| :--- | :--- |
| Bonds－ |  | 5 s, A．\＆O．，$\$ 75,000 \ldots$ Part yearly $\mid$ 5s，J．\＆J．， $100,000 \ldots .$. July 1， 1914 INTEREST is payable in New York City．

TOTAL BONDED DEBT Jan． 1,1896 ，was $\$ 275,000$ ．The city has no floating debt and no sinking fund．City debts in this State are limited by provisions of the State Constitution（see State of Iowa），but the debt of Keokuk was created before Constitutional inhibition took effect．The debt in 1880 was $\$ 450,000$ ．
ASSESSED VALUATION．－The city＇s assessed valuation，which is ahout 50 per cent of the actual value，and tax rate．have been as follows：

|  |  | Personal． |  | $\begin{gathered} \text { Total Tax } \\ \text { per } \$ 1.000 \text {. } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: |
| 1895 | \＄3，700，000 | \＄930，000 | \＄4，630，000 |  |
| 1894 | 3，635，070 | 981，116 | 4，616，186 | 47.00 |
| 1893 | 3，701，175 | 892，166 | 4，593，341 | $47 \cdot 60$ |
| 1891 | 3，592，615 | 1．02, ，860 | 4，612，475 | $42 \cdot 70$ |
| 1890 | 3，442，795 | 1，007．515 | 4， 150.310 | $43 \cdot 00$ |

The tax rate in 1895 included State and county tax，$\$ 16 \cdot 70$ ；city tax proper，$\$ 19 \cdot 20$ ，and school tax，$\$ 11 \cdot 50$ ．
POPULATION．－In 1890 it was 14，101；in 1880 it was 12，117．The population in 1895，according to local authority，was 16,000 ．

LEE COUNTY．－John Walljasper，Auditor． County seat is Fort Madison．
LOANS－When Due． Tax valuation，real．．．．．$\$ 8,132,076^{\text {LO }}$ COMPROMISE BONDS－ ${ }^{1}{ }^{1}$ Ss，A\＆O．$\$ 641,000$ ．．．Mar．1，1915 Total debt Jan．1，1896．\＄661，000 Total tax about 3 actual value．


## LE MARS．－A．P．Brown，Mayor．

Le Mars is situated in Plymouth County．The water bonds are not an obligation of the city，though guaranteed as to interest．
LOANS－When Due．Sinking fund．．．．．．．．．．．．．．$\$ 8,000$

6s，J\＆D，$\$ 3,200 \ldots \ldots .$. ．Part yearly
6s，A\＆O，8，000 ．．．．．Oct．10， 1915
（Subject to call after 1905．）
Water Co．Bunds－
$6 \mathrm{~s}, \$ 40,000$

＊These bonds were issued by the Water \＆Light Co．The city has guaranteed the interest at 6 per cent
TAX FREE．－The bonds issued by the city are exempt from taxation． INTEREST on the building bonds is payable at the Le Mars National Bank；on sewer bonds at the National Park Bank，New York．

MARSHALITOWN．－Marshalltown is situated in
Marshall County．
LOANS－

## When Due．

Net debt（last returns）
69,861
260,015 Tax valuation，real．．．．．． $1,260,015$
Tax valuation，personal
309,445 Total valuation $1893 \ldots$ ．．． $1,569,460$ Assessment is $1_{4}$ actual value． Population 1890．．．．．．．．．．．．．．．8，914

INTEREST on the funding bonds due in 1906 is payable at Mar－ shalltown ；on all other bonds at New York City．

MASON CITY．－$\left\{\begin{array}{l}\text { A．H．CUMMINGS，Mayor．} \\ \text { S．C．SALE，Clerk．}\end{array}\right.$
Mason City is situated in Cerro Gordo County．
WOANS－When Due．Total debt Jan．，1896．．．．$\$ 30,000$ 6 s, A\＆O $\$ 26,000$ June 1， 1905 Tax valuation，real．．．．．．．880，782 6s，A\＆O，$\$ 26,000 \ldots .$. June 1， 1905 Cax valuation，personal． 185,596 Bended debt Jan．， $1896 \ldots . . \$ 26,000$ Potalation in 1890 was．．．．．．．4，007 Floating debt ．．．．．．．．．．． 4,000 Population in 1895 （est．）．．．．．．6，000 INTEREST is payable at the Chemical National Bank，New York．

MUSCATINE.- $\left\{\begin{array}{c}\text { A.S. LAWrenve, Mayor. } \\ \mathrm{J} . \mathrm{M} . \text { BUTLE }\end{array}\right.$
Muscatine is situated in Muscatine County.

LOANS -
NAME ANO PURPOSE.
P. OI Payable When Drimeipal.- Oitandrg P. 6 A \& O Ot 1,1898 \$337,000 subject to call at or below par.
INTEREST is payable at New York.
BONDED DEBT Jannary 1, 1896, was $\$ 337,600$; floating debt. $\$ 6,400$; total debt, $\$ 344,000$; sinking fund, $\$ 21,700$; net debt, $\$ 322,-$ 300.

ASSESSED VALUATION in 1895 of real estate, $\$ 2,18^{3}, 100$; of
rsonal property. $\$ 871,125$; total, $\$ 3,060,225$; total tax rate (per $\$ 1,000), \$ 19 \cdot 50$, including state tax, $\$ 2 \cdot 50$; county tax, $\$ 4$; city tax, $\$ 25$; average school tax, $\$ 18$. In 1891 the total assessed valuation was $\$ 2,825,315$. Property is assessed at about $z_{3}$ of its actual value.
POPULATION in 1890 was 11,454 ; in 1880 it was 8,295 . Present population about 14,000.
O'BRIEN COUNTY.-1. R. West, Treasarer. County seat is Pringhar.
REFUNDSGG BANDS-
4, M\&S, 8133,000 . Sept. 15, 1913
48, M\&s, 8133,000 . Sept. 15,1913 subleet to call after yeard. Totert debt Jau. 1, 1896. 8133,000
 TAX FREE. - The county's bonds are exempt from taxation.
OTTUMW A.- $\begin{aligned} & \text { D. A. LA FORCE, Mayor. } \\ & \text { L. M. GODLEY, Auditor. }\end{aligned}$
Ottumwa is in Wapello County.
LOANS- When Due.
FF, M\&EN, $\$ 30,000$, March 20,1909 Paviso Bonds$68, \mathrm{~J} \in \mathrm{D}, \$ 33,900 \ldots$..... Dee. 1,1900 $6 s$, M $68,8,984 \ldots . .$. Meh. 10,1899 Rallenid A1p Bards
48, AdtO. $\$ 24.000 . . . . . . .1896-1903$ 4s, ( 83.000 due yearly on Oet. 5.)
49, F:L1, \$34,000.....Eeb. 10, 1906

INTERsEction Boxds-
Bunde deltt, Mar., $18960.8133,881$ Floating delit.............. 61,24 : Total debt March, $1896 . .191,133$ city has no sfuking fund. Tax valuatiou $1895 \ldots . .81 .010 .000$
Assessmeut about actual value. Assesment about s sutual value
Total tax (per $\$ 1,000), \ldots . . .845=0$ Population 1890)............ 14,001 Population 1896 (est.)......16,756

The street paving bonds mentioned above are a spectal lien against abutting property.
OPTIONAL-All of the city's bonds are optional after five years from date.
INTEREST on the rallway bonds is payable at Ottomwa; on all others at Sew York.

POLK COUNTY.-H. C. Murphey, Treasurar.

County seat is Des Molnes.
County seat is Des Molwer. When Due.
LOANSCOCVTY BOYD .Optional Interest payable at Des Monnes. Bonded debt Jan. 1, 1896. 8111,000 Floating debt............. 15,000 Totat dobt Jan. 1, 1896... 126,000

Tax valnation, real ... 818,405,730 Tux valuat'n. peraonal. $4,096,330$
Total valation $1895.22,502,060$ Assessment is 14 actual valine. 06 Total tax (per $\$ 1,000$ ) ........ $\$ 16 \cdot 6$ Popnlation 1890 was.........65,410 Population 1896 (esst.).
$.95,000$

POTTAWATTAMIE CO,-WM. Arnd, Tr.

County seat is Councll Blufse
LOANS- When Due.
 Interest payable at Counel Bluint. Bouled debt Jan. 1, 1896. 865,000


Tax valuation, real . . . . 10,126,526 Tax valuation, personal $3,476,148$ rozal valuation 1895 ...13,602,67. Total assment is ${ }^{2} 3$ actual value. Popalation 1890 was, ...... 816 4-430 Popslation 1890 was, ......47,430
RED OAK.-0. E. JAckson, Clerk.
Red Oak is situated in Montgomery County.
$\qquad$ WATER \$orks BosDs 15,1901 subjeet to call at any time.
s, $J \& J, \$ 14,000 . . .$. dan $^{2}, 1,1914$ Subject to call after Jan. 1, 1904 Total do rt Feb. 1, 1896.. 834,000
INTEREST on the bonds due in 1901 is payable at the Chemieal
National Bank, N . X .; on those due in 1914 by S . W. Harris \& Ce, N. Y.
SHELDON SCHOOL DIST.-OBrlencounty.
$\qquad$
Butlinise boxds-
Total delt Mandect to eail.

When Due. $\left\lvert\, \begin{aligned} & \text { Tax valnation, peraonal, } \$ 250,267 \\ & \text { Total valuation } 1895\end{aligned}\right.$ Assexment is $2_{2}$ actial value. Total tax (per 81,000) ... $856 \cdot 2$ Popalation in 1800 was Populatiou in 1880 was. Popralation in 1895 (eat) .......37

When due. 10 years Total debt March $1896 . \ldots . .825,000$ Tax valuation 1896 abt.. $\$ 100,000$ Total tax (per $\$ 1,000)$ ) Population 1896 (eatluated) 3,000

INTEREST is payable at the American Excliange National Bank New York.

|  |  |
| :---: | :---: |
| Sloux City is situated in Woodbury Counts. |  |
| When D | 68, ...... $\$ 71,700 . . . . . . . . . . . . .1007$ |
| Nixtac Bosbe | 68, ...... 683,400............. 1908 |
| 805,000.... May 1, 1906 | 68, ....., 13,400............... 19009 |
| cot to call after May 1, 1896 | $68, \ldots . . .917,600$ |
| 125.000...Nov. 1, 1917 | 6e, ......, 45,800 ....... ... . . 1911 |
| Subject to call after Nov. 1, 1897 | 65,...... 16,200.............. 1912 |
| 198, +..... 375,000 ..... May 1, 1906 | 69, ...... 800............... 1913 |
| ( 825,000 yearly) to 1920 | These bonds are all optional tif- |
| \%e Bowns | en years before matur |
| IMPROVEMENT BOSDS- | 6s <br> 233,000 <br> Mar. 1, 1897 |
| 8, ..... s18.700............... 1906 | (811,000 due y'rly) to Mar. 1, 1899 |
| ASS'MED [צDEBTEDNESS (NOT OITY OBLIGATIONS.) |  |
| Lrbrary Bondz- Water Bosds- |  |
| (4, ...... \$30,000......July 1. 1901 6s, ...... 869 ,000. |  |
| Smiject to eall 220,000 yearly. |  |
|  |  |
| ,000.........May 1, 1002 |  |

INTEREST is payable in New York by the Chemical National Bank. TOTAL DEBT. -The city's bonded deht on March 20,1896 , was $\$ 87.4,000$; water debt (included). $\$ 383,000$; tluating debt, $\$ 300,000$; total debt, $\$ 1,174,000$; sinking fund, $\$ 9,482$; net debt, $\$ 1,164,518$.
ASSESSED VALUATION in 1895 of real estate was $\$ 10,440,816$; personal property, $\$ 1,662,523$; total, $\$ 12,103,339$. Propert -is assessed at 33 per cent of its actual value.
POPULATION.-In 1890 it was 37,806 ; in 1880 it was 7,366 ; in 1896 (estimated) 30,000.

## Wapello CO.-H. B. Wagers, Auditor. <br> County seat is ottumwa.

LOANS- When Due. 6s, A\&0, \$20,000....Oct. 1, '97-98 6s, A\&O, sulpject to call. $\$ 12,000 . .1,1899$ 6 s , A\&O, Suliject to call. 1,1899 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 10,000 \ldots .$. April I, 1901 5 s , AdO, Subject to call. $1,1902-03$ $58, \mathrm{~J}$ dJT, $\$ 20,000 \ldots . . . \mathrm{July} 1,1896$ 58, J.EJ, $\$ 20,000$.......July 1,1896
$(\$ 10,000$ due y ris) to July 1,1897 5s, J, (kJ, \$60,000.......July 1, 1898 ( $\$ 15,000$ due $y^{\prime}$ ris) to July 1,1901

Total delut May, 1895.... $\$ 190,000$ Sinking fund............... 17,500 Net delt May, $1895 . . . . \quad 172,500$ Tax valuation, real $6,962,962$ Total valuatwu 1894.....8,492,482 Assessuent about $2_{4}$ actual value. State tax (per $\$ 1,000$ ) 1894 . $\$ 2 \div 50$ County tax (per $\$ 1,000$ ) ...... $4 \cdot 00$ Population in 1890 was.....30,426 Pogulation in 1895 (est.) 37,500

## WEBSTER CO.-County seat is Fort Dodge.

Hond'd debt Jan, 1, 1896. \$69,000 County has no floating debt, Tax valuation, real.... $\$ 5,427,980$
Tax valuati' n , person'1.
938,581 Tax valuati'n, person'l. $\quad 938,581$
Total valuation $1895 \ldots \quad 6,366,561$

Assessment is 4 actual value. Population in 1890 was... $\$ 14.00$ Popuation in 1880 was....15,951 Population 1896 (est.) ........27,000

## WOODBURY CO.-J. A. Magoun, Treasurer.

 County seat is sloux city. COUNTY BONDS128, J\&D, $\$ 238.000$ubject to call after May 1,1905 F, vov. Bus.000............. 1905 48, M\&N, $\$ 30,000$.... May 1,1915 Subject to eall after May 1, 1905. 1030,000-1895-1 1915 INTEREST on the funding and judgment bonds is parable at the office of the County Treasurer.

## State of Missouri.

IT8
DEBT, RESOUROES, Etc.
Organized as a Territory (Act June 4, 1812)
Dec. 7, 1912
Admitted as a State (Act March 6, 1820)
Aug. 10, 1821
Total area of State (square miles)
69,415
State Capital,
Jefferson City
Governor (term exp. 2d Monday Jan. 1897), - Wm. J. Stone Sec'y of State (term exp. 2d Mon. Jan. '97), Alex. A, Lesueur Treasurer (term exp. 2d Monday Jan. '97), Lon. V. Stephens Auditor (term expires 2d Monday Jan. '97) James M. Seibert
Legislature meets biennially in odd years on the first Wednesday after the first day of January, and there is no limit to length of sessions ; but after the first seventy days members can draw only a dollar a day for their services.
HISTORY OF DEBT. - Additional city and town debt statements compel us to omit the interesting details of Missourl's eventful history In debt making and debt paying. All that matter, however, will be found on page 111 of the State and City Supplement for April, 1893. The detalls of the debt January 1, 1896, were as follows :

| LOANS | When Duc. | Oerl's of indebt, to State fund- |
| ---: | :--- | :--- |
| HAS. ST.J. RR. (renewal): | SCHool FUND: |  |

6s, J\&J. S. \$37,000.....July 1, i896 6s, JdJ. $11,000 \ldots . . . J \mathrm{July}$ y 1,1896 state funding 5-208. 31 es, J\&EJ, $\$ 1,008,000$. Mar, 1, 1907 $31_{28}$ subject to call at any time. $\$ 836,000$...July 1,1907 $3{ }^{2} 28$, Jeal, $\$ 136,000 \ldots . . J$ July 1,1907 $31_{2 月,}$ JdJ, $\$ 700,000$...Oct. 1,1907

0 p. c., July 1, \$2,909,000.
5 p. ..,., sumilan., 231,000
Total ............... $\$ 3,140,000$ Semixary Fuxd:
6p. ©. Jan. $1, \$ 12,000$.
B p. c. Jan. 1, $\$ 12,000$
5 p. c., J J.J., 432,000
potal...............6.958
1,198,958
$31_{28,} J \& J, \$ 2,937,000$.Jan. 1, 1908
PAR VALUE OF BONDS. -The bonds are for $\$ 1,000$ eaelh.
INTEREST is payable in New York at the American Exchange National Bank.

TOTAL DEBT, ETC. -The subjoined statement shows Missouri's total debt on the first of January in each of the last three years. Total bonded deht........ $\$ 85,434,000 \quad \$ 8,695,000 \quad \$ 1894$. | School \& sem'ry certiflic's | $\$, 338,958$ | $4,4,607,000$ | $\$ 6,430,000$ |
| :--- | :--- | :--- | :--- |

Total debt.............. $\overline{\$ 9,772,958} \quad \$ 9,938,958 \quad \$ 10,761,958$
Under a provision of the State Constitution at least $\$ 250,000$ of state indebtedness must be retired annually. The total debt, including accrued interest, de.. on Jan. 1, 1865, wais \$36,094,908.
ASSESSED VALUATION.-The State's assessed valuation (about one-fourth uctual value) and tax rate have been as follows.

Yearg．Assessed Falmation

| Year |
| :--- |
| 1895 |
| 1894 | 1895

1894
1893 1893.
1892
1891
1890
1889

The assessed valuation of rallroad and telegraph property in 1895 was $\$ 74,441,544$ ，against $\$ 63,884,058$ in 1892.
DEBT LIMITATION．－Missouri has made provision in its Consti tution restricting the creation of debt both on behalf of the State and of its municipallties．
FIRST，with respeet to the State，the regulations are full and specific They are found in article 6，sections 44， 45 and 46 ，which we subjoin．
Aktrcle 6，Section 44．（General Assembly not to contract debts excep＇ es kerein．）The General Assembly shall have no power to contract or to autherize the contracting of any debt or liability on behali of the Statc，or to issue bonds or other evidences of indebtedness thereof，ex copt in the following cases： asaturity out of the sinking fund or other resources． oicocy of the revenue，when the temporary liability incurred，upon the reoonimiendation of the Governor first had，shall not exceed the sum of Ewo kundred and fifty thousand dollars tor any one year，to be paid in got mare than two years from and after its creation．
Therd，on the occurring of any unforeseen emergency，or casual defi－ encurred shall exceed the sum of two hundred and filty thousand dollars Cor any one year，the General Assembly may submit an act providing for the loan，or for the contracting of the liability，and containing a pro－ vision for levying a tax sufficient to pay the interest and principal when they become due（the latter in not more than thirteen years from the act so submitted shall have been ratified by a two－thirds majority，at an election held for that purpose，due publication having been made of the provisiens of the act for at least three months before such election，the act thus ratifled shall be irrepealable until the debt thereby incurred
shad be paid，principal and interest． skall have no power to give or to lend，or to authorize the giving or lending of the credit of the State in aid of or to any person，asso－ the oredit of the State in any manner whatsoever，for the pay－ tnent of the liabilities，present or prospective，of any individual， ussociation of individuals，municipal or other corporation whatsoever． SECTION 46．（Public money，grant of prohibited．）The General Assem－ bly shall have no power to make any grant，or to authorize the making of any grant of public money or thing of value to any individual，asso－ ciation of individuals，municipal or other corporation whatsoever． wid in a case of public calamity．
The foregoing sections cover all phases of State indebtedness and so eestrict action as to put the State beyond the chance of future debt em－ Garrassment．

SEOOND，with regard to cities and other municipalities，the provisions are in like manner full and wisely construeted．There are three－section 47 in article 6 ，section 6 in article 9 and section 12 in article 10 ．We give them complete below．
Article 6，Section 47．（Municipalities，loaning credit of．）The Gen－ oral Assembly shall have no power to authorize any county，city，town
or township，or other political corporation or sub－division of the State now existing，or that may be hereafter established，to lend its credit，or to grant public money or thing of value in aid of or to any individual， association or corporation whatsoever，or to become a stockholder in such corporation，association or company．

Article 9，Section 6．Municipalities not to subseribe to capital stock of corporations．）No county，township，city or other municipality shall other corporation or association，or make appropriation or donation，or coan its credit to or in aid of any such corporation or association，or to or In sid of any college or institution of learming or other institution whether created for or to be controlled by the State or others．All euthority heretofore conferred for any of the purposes aforesaid by the General Assembly，or by the charter of any corporation，is hereby re－ pealed：Provided，however，That nothing in this Constitution contained tion where the same has been authorized under existing laws by a vote of the people of such municipality prior to its adoption，or to prevent the issue of renewal bonds，or the use of such other means as are or may be prescribed by law for the liquidation or payment of such sub scription，or of any existing indebtedness．
dericle 10，Section 12．（Municipal indebledness，limit of．）No county，city，town，to wnship，shool district or other political corpora cny manner or for any the state shall be allowed to become indebted in （ncome and revenue provided for such year，without the assent of two－ thirds of the voters thereof voting at an election to be held for that purpose；nor in cases requiring such assent shall any indebtedness be ollowed to be incurred to an amount，including existing indebtedness，in the aggregate exceeding five per centum on the value of the taxable Property therein，to be ascertained by the assessment next before the eing of such indebtedness：Provided，That with，such assent any count unay be allowed to become indebted to a larger amount for the erection of a court－house or jail．And provided further，That any county，city， Town，township，school district，or other political corporation or sub－ division of the State，incurring any indebtedness，requiring the assent vide the voters as aforesaid，shall，before or at the time of doing so，pro－ vide ioz the collection of an annual tax sufficient to pay the interest on tor payment of the principal thereof，within twenty years from the time of contracting the same．

It is scarcely necessary to add anything to the foregoing．The sections given make clear（1）that a municipality cannot loan its credit；（2）that It cannot subscribe to the capital stock of corporations；（3）that it can－ aot get into debt without two－thirds of the voters voting at an election davor it，and then only to an aggregate of 5 per cent of valuation， except that with such assent any county may be allowed to become Indebted in a larger amount for the erection of a court house or fail，and finally（4）that before or at the time of getting the assent of the voters an annual tax must be provided sufficient to pay interest and form a sinking fund to pay the debt within 20 years．These provisions are certainly very conservative．

POPULATION OF STATE．－The population of Missouri has been as follows in the jears named．
$1890 \ldots \ldots .2,2,679,184 \mid 1860$.

| $1880 \ldots \ldots . . .2,168,380$ | 1850. |
| :--- | :--- | :--- |
| $1870 \ldots \ldots 21,245$ | 1840. |

1，182，012 1830

| 682,044 | 1820. |
| :--- | :--- |
| $383,7,2$ | 1810. |

140,455
66,557 ．．．．．．．．．．19，783

In 1860－70 the increase was 539,283 ，or $45 \cdot 62$ per cent；in $1870-80$ 447,085 ，or $25 \cdot 97$ per cent；in 1880－90 510，804，or $23 \cdot 56$ per cent．
The proportion of the colored population was 6．70 per cent in 1880 and $5 \cdot 75$ per cent in 1890 ．In number blacks were 90,040 in 1850 118,503 in 1860；118，071 in 1870；145，350 in 1880，and 154，131 in 1890.

## Cities，Counties and Towns <br> in the <br> STATE OF MISSOURI．

Note．－For reports not given in alphabetical order among the following， ste page 124.

## ADAIR COUNTY．－County seat is Kirksville．

LOANS－ When Due． 58，AdO，$\$ 55,000$ ．．．．．Apr．3， 1913 Subject to call after Apr．3， 1898
Interest payable by St．L．Nat．Bk． Total debt Mar．28，1896．$\$ 55,000$

Tax valuation $1895 . . . . \$ 4,786,000$ Assessment is $1_{2}$ actual value． Population in 1890 was Population in 1880 was．．．．17， 1817 Population in 1894 （est．）．．．．21，000

BENTON CO．－D．B．W．Mayfield，Co．Clerk． County seat is Warsaw．
LOANS－When Due．｜Tax valuation，pers＇1．．．$\$ 1,056,907$ REFUNDING BONDS－ 5s，Feb．，$\$ 287,500 \ldots . . J u l y ~ 1,1912$ Total debt Mar．25，1896．\＄287，500 County has no sinking fund． Tax valuation，real．．．．．．2，177，930 Total valuation $1896 \ldots 3,234,437$ Total tax（per $\$ 1,000$ ） ．$\$ 12.50$ Population 1880 was．．．．．．．．．12，396 INTEREST is payable in St．Louis at National Bank of Commerce．

BLOOMINGTON．－This township is in Buchanan Co．

LOANS－ When Due． Bonded debt Jan．，1896．．$\$ 40,000$ ReFEDDING Bonds－ $\qquad$ Tax valuation 1894．．．．． | 40,000 |
| :--- |
| 63,280 |

## BLUE．－This township is in Jackson County

LOANS－When Due．Total debt Mar．25，1895．\＄100，000 7 s J\＆J，$\$ 100,000 \ldots . . \mathrm{July} 1,1903 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was ．．．．．．．．．．50，533 }\end{aligned}\right.$ INTEREST at Ninth National Bank，New York City．

BOONVILLE．－This is a township in Cooper County．

LOANS－When Due． $\mid$ Bonded debt（last returns）$\$ 25,000$ 25．K．BoNDS－ 1919 Tax valuation 1894．．．．．．．，109，616 | 5 s，July，$\$ 25,000$ ．．．．．July 1,1919 |  |
| ---: | :--- |
| Subject to call after July 1,1899 | $\begin{array}{l}\text { Population in } 1890 \text { was．．．．．．5，714 } \\ \text { Population in } 1880 \text { was．．．．．．，605 }\end{array}$ | INTEREST in St．Louis at St．Louis National Bank．

BUCHANAN CO．－R．M．Nash，Clerk．
The county seat is St．Joseph．
LOANS．When due． 5s，Aug．1，$\$ 423,600$ ．Aug．1， 1901 5s，Aug．，\＄423，60．Aug．1， 1901 American Exchange Nat．Bank． Total debt Mar．，1896．．$\$ 423,600$ $\begin{array}{lr}\text { Sinking fund．．．．．．．．．．．} & 77,+00 \\ \text { Net debt Mar．，1896．．．} & 353,000\end{array}$ TAX FREE．－Bonds issued by this county are exempt from taxation

## BUFF ALO．－This is a township in Pike County．

 5s，Jan．，$\$ 19,500 \ldots . . . J a n . ~ 1, ~$
Subject to call at any time． 5s Jan．，\＄50，500．．．．．．．．an．1， 1909
Subject to call after Jan．1， 1899 Population 1890 was．．．．．．．．．．7，888
Tax valuation，real．．．．$\$ 21,000,000$ Total valuation 1896 ． $26,000,000$ Assessment is $1_{2}$ actual value， Total tax（per $\$ 1,000$ ）．．．．．．$\$ 12 \cdot 50$ Population in 1890 was． 70，100

INTEREST is payable by the Merchants＇Nat．Bank，St．Louis，Mo．
BUTLER COUNTY．－County seat is Poplar Bluff．
LOANS－When Due． $\mid$ Bonded debt（last returns）$\$ 39,900$ 6s，F\＆A，$\$ 9,900$ ．．．．．．．Feb．1， 1907 REFUNDING BONDS－ $5 \mathrm{~s}, \mathrm{Mar} .$, ，$\$ 30,000$ ．
Bonds

C． 1,1907 Bonds optional 10 y＇rs from date Tax valuation 1894．．．．．．2，191，129 State \＆Co．tax（per $\$ 1,000$ ）$\$ 12.5$ Population in 1890 was．．．．10，16 Population in 1880 was．．．． 6,011

## CALLAWAY CO <br> －C．O．Atkinson，Treas＇r．

The county seat is Fulton．
LOANS．When dree 5 s ，Aug．，$\$ 314,500$ ．．Aug．1， 1907 Subject to call at any time． Total debt Jan．1，1896．．．\＄314，500 Sinking fund．．．．．．．．．．．．．．27，500 Tax valuation，real． Tax valuation，person＇l $2,979,312$
Total valuation $1895 . .7,031,472$ et debt Jan．1，1896．．287，000 Tax tax（per $\$ 1,000$ ）．．． Population in 1890 was．
＊$\$ 100, \$ 500$ and $\$ 1000$ each．
INTEREST payable at Nat．Bk．of Commerce，N．Y．，and Fulton，Mo
CALUMET．－Edward Briggs，County Clerk．
This is a township in Pike County．
When Due．Total debt Feb．，1896．．．．\＄99，000 REFUNDING BONDS－
5s，Feb．$\$ 99,000 . . . . .{ }^{\text {J Jan．1，}} 1909$ Subject to call．
INTEREST on 6 s is payable in St．Louis at Bank of Commerce．

CAMP BRANCH.-T. T. Maxwell, Co. Clerk This township is in Cass County. LOANS-

5s, ....iubect to cali Nov. 19,1917 subject to cail Dee. $\frac{2,1919}{2,1909}$
CAPE GIRARDEAU-\{思. P. PEIRONNET, May This city is in Cape Girardean County.
LOANS. -
§8, M\&S, $855,000 \ldots$ Moh. 1,1910 subject to eall in 1900 \& 1905

83, Jder $818,000 \ldots$....
interent on fundin.
in New York; on School Distriet
in Nev Yoris; on school Distriet
bonds in Missouri. Total debt (last retrurna) . $\$ 103,000$

Bonded delt Mar., 1896...858,000 Tax raluation 189 Population in 1880 was.

COLE COUNTY.-The county seat is Jefferson city. LOANS. When due $\left\lvert\, \begin{array}{ll}\text { Lotal debt (last returns) } & \$ 70,000 \\ \text { FUNDING BonDs- }\end{array}\right.$

 | Subject to call after 1898. | $\begin{array}{l}\text { Population in } 1890 \text { was.....17,281 } \\ \text { Interest payable at Jefferson City. }\end{array}$ |
| :---: | :--- |
| Population in 1880 was.....15,515 |  |

CUIVRE.-This township is in Pike County.
LOANS- $\quad$ When Duce. $\left\lvert\, \begin{aligned} & \text { Bonded debt Mar. 15, 1896. } \\ & \text { Popnlation in } \\ & \text { - }\end{aligned}\right.$
 5s, Feb., $\$ 37,000 \ldots \ldots$. Oct. 1,1907
(Subject to eall Oct. 1, 1897)

## DADE COUNTY.-S. L. Collins, Treasurer.

The county seat is Greenfield.
LOANS. When due. Bonded debt Mar. 24, '96. $\$ 292,000$ Cosmromise RR. Bonds- 191 5s, Apr. 1, 892,000 ...June 1,1914 $5 \mathrm{~s}, \mathrm{Apr}$. 1, $\$ 200,000$. June 1, 1914 subject to call after 1904 $\begin{aligned} & \text { Tax valnation } 1895 \ldots \ldots . .4,164,163 \\ & \text { Popalation in } 1890 \text { was, }\end{aligned}$ INTEREST is payable in New York at National Bank of Commerce.

## DALLAS COUNTY.-County seat is Buffalo.

A Judgment luas recently been granted by the United States District Court against Dallas County for $\$ 710,000$ of bonds heretofore unrecognized.
Tax valuation $1895 . \ldots .81,770,646 \mid$ Population in 1890 was..... 12,647

FRANKIIN CO.- County seat is Union.

LOANS- When Duc. $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1894 \ldots . . \$ 5.865,412 \\ & \text { Ascesment is } 18 \text { Retial value. }\end{aligned}\right.$ | Cospromise Road Bonds- | Assessment is $1_{3}$ netual value. |
| :--- | :--- |
| $6 s$, Feb., $\$ 200,000 \ldots .$. Feb. 1, 1901 | Population in 1890 was.....28,056 | 6s, Feb., $\$ 200,000 \ldots .$. Feb. 1, 1901

Bonded delot Mar. 15, '95. $\$ 300,000$ $\begin{aligned} & \text { Population in } 1890 \text { was.....28,056 } \\ & \text { Popnlation In } 1880 \text { was.....26,534 }\end{aligned}$ Bonded debt Mar. $15, ' 95.8300,000 \mid$ Popnlation In 1880 was.....26,534
INTEREST is payable at St. Louis (Third National Bank) and at INTEREST Is
Washington, Mo.

GRAND RIVER. This is a township in Cass County. LOANS- When Duen Waluation, ele.-

Bonded debt Mar. 15, '95 \$16\%,000 5s, Eeb. 1, $\$ 150,000$.. Nov. 1, 1917 Tax valation 1898,.....1,614,933 Sublect to call atwer Nov, 1, 1907 Assensment about dy actaal valne. 58, Fob. 1. $\$ 12,000$. Feb. 1, 1909 Tax rate (per $\$ 1,000$ ) ........ $\$ 16 \cdot 10$ | Subject to call at any time. |  |
| :--- | :--- |
| Int at Sat. Baak of Republle, N. Y. | $\begin{array}{l}\text { Population in } 1800 \text { was...... } 8,169 \\ \text { Population in } 1880 \text { was...... } 8,088\end{array}$ |

GREENE COUNTY:-David C. Henshey,Tre, County rent is Springteld.
LOANS - When Due, Tax valuation, real, . \$12,055, 107 FUNDLNG.BoNDs - Tax valuation, per $31.12,121,000$ 5s, May 1, \$382,000 ...1897-1907 Total valuation $1895.14,176,107$ (Part due every S years on May 1) mankean AibAssessment about ${ }^{19}$ actaal value.
 Tutal debt Jan. 20, 1896. $\$ 387,000$ Population in 1890 was...... 48,616 Cash in treasury....... 59,529 Population in 1880 was..... 28,801 Net debt Jan. 20, 1896. $\quad 327,471$ Population 1896 abont......56,000 The 8 per cent bonds are napposed to be lost, as nothing con be heard of them.
INTEREST on the 5 per cent bonds is payable at the Laclode Natlonal Bank, 8t. Loula.

## GRUNDY CO,-County seat is Trenton.

LOANS- When Dus. Bondeddebt (last returns) $\$ 140,000$



HANNIBAL, $\left\{\begin{array}{l}\text { GEORGE } H, ~ C A R T E R, ~ M a y o r, ~\end{array}\right.$
Hannibal is situated in Marion County.
 ELiscrato Liont-


 Fusdiva Bonde5s. A\&0, $815,000 \ldots$...April 1, 1913 Sinbject to call after April 1, 1898 SKWER BONDF 8tate tax (per $\$ 1,000) \ldots$.
County tax (per $\$ 1,000$ ). City tix (per $\$ 1,000$ ) .... $\quad 8.00$ Average bchool tax....... $\quad 7.00$ Average school tax....... 8.00 $5 \pi, \mathrm{M} \& 8, \$ 19.009 \ldots . . \mathrm{Mar}, 1,1910$ Subject to call at any time. Population 1895 (estimated) 15,000 Hivsimal, school Distrigt-

## HENRY COUNTY.-Williay Dunoan,Treas.

The county seat is cilnton.
LOANS.- When Due, 58, Mar., 850,000 ...... Mar, 1,1912 5s, Gubject to call ifter flve years sutivinik 58, July, S201,000 .....July 1, 1907 sublect to eall at may tifme. 5s, May, $834,000 \ldots$....May 1, 1908 4 Sublect to call at any time. 1915

Total debt Feb. 1, 1896.. 8555,000 Tax valnathon, real.......6,068,500 Tax valuation, persopal. 2,378,891
 Atate tax (per $\$ 1.000)$......... $82 \cdot 50$ County tax (per $\$ 1,000) \ldots . . .7 .70$ Average sehool tax............ $5 \cdot 15$
Population in 1890 was.....28.235 Population in 1880 was..... $28,28,906$

INTEREST on the Court House bonds is payable at the County Treasurer's office; on the $4^{2} 2$ per cent refunding bonds at the Merchants' Laclede National Bank, St. Louis; ou others in New York at National Bank of Commerce.

HOW ARD CO.-The county seat is Fayette.
LOANS.

Colitr Bosng- When Due. $\begin{aligned} & \text { Tax valuation } 1894 \ldots \ldots 5,684,531 \\ & \text { Total valuation } 1892 \ldots 5,149,247\end{aligned}$ 58. Feb., 8125.000 ... Feb. 1, 1909 Assessment is ig antual value. | sublect to call at any timo | Population in 1890 was.....17,371 |
| :---: | :--- |
| Bonded debt(last ret'rws). $\$ 125,000$ | Population in 1880 was.....18,428 |

JaCKSON CO.-D. W. Wallace, Treasurer.
County seat is Independence.

LOANS COURT HoUse Bonds 48, J \& J, $\$ 325,000$....Jan 1,1897 (क25,000 due y'rly.) to Jan. 1, 1909 uterest payable at Independence Total debt Feb. 1, 1896...\$325,000 Sinking fund. $1,1896 . . . .$.
Net debt Feb.
275,0000

Tax valuation, real.... $\$ 58,852,492$ Tax valuation, pers;1.. 20,400,335 As-essment about $2_{5}$ actual value. Total tax (per $\$ 1,000$ )........ $\$ 6 \cdot 00$ Population in 1890 was....160,510
Population in 1880 was.. 82,325 Population in 1880 was.... 82.325
Population 1895 (estim'd).160,000

JEFFERSON CITY.-\{EDWIN SILVER, Mayor, $\begin{aligned} & \text { GEORGE PORTH, Treas'r. }\end{aligned}$

## Jefferson City is situated in Cole County.

LOANS- When Due. |Total tax (per $\$ 1000$ ) REFUNDING BONDSWhen Due. 5s, J\&J, 457,500......July 1, 1897 SEWER BOND:-
$58, J \& J, \$ 10,000 .$. July 1,1915
r five years. Subject to call after five years.
Total debt Jan, $1896 . .$. . 67,500 Total debt Jan, $1896 \ldots . .467,000$ Tax valuation, personal. 570,361 Population in 1890 was...... 6,742 Population 1895 (estim'd)...10,000 JEFFERSON UITY SUHOUL Refunding Bonds-
ax valuation, personal 570,361 Subject to call. Tax valuation............\$1.419,665 Assessment is $1_{3}$ of aetual value. Tax rate per $\$ 1,000 \ldots$. INTEREST is payable in St. Louis at Fourth National Bank.

JOHNSON CO.-George G. Valentine, Clerk.
County seat is Warrensburg. LOANS- $\qquad$ When Due.
REDEMPTION BONDS8s, J\&J, $\$ 83,200 \ldots .$. Jan. 31, 1899
Bonded debt Fel. 1, 1896.. $\$ 83,200$ Bonded debt Feh. 1, 1896.. $\$ 83,200$
Sinking fund............. 49,500

Tax valuation 1894.....\$9,165,058 Assessment about $1_{3}$ actual value. State tax (per $\$ 1,000$ ) 1891 .. $\$ 3 \cdot 00$ County tax (per $\$ 1,000$ ). Av
Pol Population tax
Net de bt Feb. 1, 1896........ 33,700
pulation in 1890 was....... 28,132
JOPLIN.- $\left\{\begin{array}{l}\text { E. D. PRORTER, Mayor. } \\ \text { R. A. SPEA RS, Clerk. }\end{array}\right.$
Joplin is in Jasper County.
LOANS - When Due.
FUNDING BONDS-
When Due.
68 , $\ldots 30,000 .$.
City valuation, etc.-
Total delt Apr. $1,1896 . . \quad \$ 46,000$
Tax valuation, real.....1,457,36
Tax valuation, personal. 743,190 68 subject to eall at ans ti. 1910 JOPLIN SCHOOL DISTRICT-
6s. subject $\$ 29,000 \ldots$ Feb. 1, 1909 Subject to call after Feb. 1, 1899 6s, A\&O, $\$ 10,000 \ldots . . .1913$ City tax rate (per $\$ 1,000$ ) $\quad 6,200.558$ Seliool debt 1893 .
Tax valnation, 1893. Population in 1890 was. Population in 1880 was......9,943 Population (local estimate) 16,000

KANSAS CITY.- $\left\{\begin{array}{l}\text { WEBSTER DAVIS, Mayor. } \\ \text { JOHN F. SHANNON, Comptroller. }\end{array}\right.$ Kansas City is situated in Jackson County.

| LOANSCity Hall and | When Due. ER- |
| :---: | :---: |
| 48, A\&O, \$150,000 | Apr. 1, 1910 |
| $4 \mathrm{~s}, \mathrm{~J} \& J, 150,000$ | July 1, 1910 |
| Kansas \& Neosh | RR.- |
| $78, \mathrm{~J} \& \mathrm{~J}, \$ 161,000$ | Jan. 1, 1897 |
| Renewal- |  |
| 8s, M\&N, \$20,0 | ay 1 , |
|  |  |

> 88, J\&J, $\$ 40,000 \ldots . . J a n .1,1897$ 88, F\&A, $70,000 \ldots$. Aug. 15,1897
$7 \mathrm{~s}, \mathrm{M} \& N, 40,000 \ldots$. Nov. 1,1898 6s, J\&J, $50,000 . . .$. Nan. Jan. 1, $^{2} 1901$ SEWER BONLIS-
> $4 \mathrm{~s}, \ldots \ldots, \$ 100,000$.. $4 \mathrm{~s}, \ldots .$. , $100,000$.

> Apr. 1, 1910 $41128, \mathrm{~g}, \mathrm{~J} \& \mathrm{~J}, \$ 3,100,000 \mathrm{~g}, \mathrm{Jul}, ' 15$ 8s, J\&D, 60,000...... Dec. 1, 1896
INTEREST on the water-works bonds is payable at the National Bank of tue Republic, New York City; on all other bonds by Messrs Kountze Brothers, New York.

TOTAL DEBT, SINKING FUNDS, ETC.- The subjoined statement shows the city's total municipal debt and the sinking fund held by the city against the same at the dates indicated.
 sinking funds......... $282,774 \quad 343,451 \quad 27,276,852 \quad \$ 1,426,500$

Net debt........... $\overline{\$ 3,818,226} \overline{\$ 850,049} \overline{\$ 916,647} \overline{\$ 969,900}$ The figures of total debt for 1896 include the water deht of $\$ 3,100,000$. ASSESSED VALUATION.-The city's assessed valuation and tax rate have been as follows in the years named:

|  | Real | Personal |  |  | *Cily Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Year. | Estate. | Property. | B | Total | er $\$ 1,000$ |
| 1896. | 4,075,770 | \$15,554,580 |  | \$559,630,35 | \$23.92 |
| 1895 | 44,312,230 | 11,069,280 |  | 55,381,510 | 1250 |
| 1894. | 44,083,430 | 14,883,600 |  | 58,967,030 | 11.50 |
| 1893. | 42,072,620 | 10,118,320 | \$9,309,830 | 61,500,770 | $12 \cdot 00$ |
| 1892. | 43,013,730 | 21.779,245 |  | 64,792,975 | 14.00 |
| 1890. | 61,010,327 | 13,155,900 | 330 | 82,485,557 | 12.50 |
| 1889. | 46,886,320 | 20,155,460 |  | 67,041,780 | 11.00 |
| 18 | 44,961,120 | 9,056,470 | 7,832,180 | 61,849,770 | 11.00 |
| 188 | 24,027,440 | 5,040,560 | 2,610,520 | 31,678,520 | 15.00 |
| 1880 | 9,389,560 | 2,354,580 | 1,634,810 | 13,378,950 | . 00 | *This is the city tax proper. Property is assessed at 40 per cent of its actual value.

POPULATION. -In 1890 the population was 119.668 ; in 1880 it was 55,785 ; in 1870 it was 32,260 . Population in 1896 (estimated) 150,000.
KANSAS CITY SCHOOL DISTRICT.-R. L. YEA GER, Pıerident of Boaid of Education.
This district is a distinct and separate corporation, embracing all the territory within the city limits and some on the outside, and having no connection whatever with the city or county governments.
LOANS- When Due. LOANS- When Due.

 $4 \mathrm{~s}, \ldots . ., 100,000 \ldots . J u l y$ 1, $1907: 58, \ldots . . . .$.

 4s, J\&J, \$200,000....July 2, 1914 St. \& Co.tax (per *1,000) '93.\$11.50 RENEWAL BONDS July 1,1896 Population 1894 (et......... 12.00 $8 s, \ldots . . ., \$ 12,000 \ldots . . J u l y ~ 1,1896$ Population 1894 (est.)..... 150,00
INTEREST is payable by Messrs. Kountze Brothers, New York.
DISTRICT PROPERTY.-The value of property owned by the district (unencumbered) is $\$ 1,760,315$.

KAW TOWNSHIP.-Kaw is in the County of Jackson, and is nearly co-extensive with Kansas City.

LOANS.- When Due. Interest is payable in New York. 78, J\&J, \$150,000..May 20, 1903 Population in 1890 was.. 132,716

KNOX COUNTY.-J. R. Gibbons, Clerk.
County seat is Edina. The bonds were issued in aid of the M. \& M. RR., and are all in litigation.
$\qquad$ When Due. FUNDING BONDSSept. 15, 1899 $5 \mathrm{~F}, \mathrm{Mar.} \$ 100,$,000 . Sept. 15,1899

Tax valuation 1895... $\$ 4,500,000$ Bonded debt Mar., 1896 . $\$ 100.00$ Total tax (per $\$ 1,000$ )... $\$ 22.50$ Floating debt......... 10,000
INTEREST is payable at the American Exch. Bank, St. Louis, aro

## LACLEDE CO.-County seat is Lebanon

LOANS- When Duce. Floating debt (est.)....... $\$ 10,000$ 58, Feb. 1, $\$ 72,000$. June 30,1908 Total debt (last returns). 88,000 Bonds subj. to call before maturity. Assessment about $i_{2}$ actual veine Interest paid at 3d Nat. Bk.. St. L. Tax rate (per $\$ 1.000$ ) ........ $\$ 16.50$ Bonded debt (last returns) $\$ 72,000 \mid$ Population in 1890 was......14, 701

LAFA YETTE CO.-Sam’l J. Axdrew, Clerk.
County seat is Lexington. The bonds were issued in aid of railreads, for funding county warrants, and to pay interest on debt. Interest ispromptly paid.

LOANS.- When Due. $\mid$ Tax valuation 1894.... $\$ 8,987,938$ 6s.J\&J, $\$ 571,800$....Jan. 1,1901 Pot. tax (per $\$ 1,00$ ) 185 | 6s. J\&J, $\$ 571,800, \ldots$ Jan. 1,1901 | $\begin{array}{l}\text { Population in } 1890 \text { was..... } 30,184 \\ \text { Total debt Feb. 1, } 1896 \ldots \$ 571,800\end{array}$ |
| :---: | :---: |
| Population in 1880 was.....25,710. |  | INTEREST is payable in New York City at the Bank of America.

LEXINGTON.-Samuel J. Andrew, Co. Cleik. This township is in Lafayette County.
LOANS- When Due. Refunding Bonds-
6s, ......, $\$ 100 \ldots \ldots .$. Sept. 1, $1902 \mid 5 \mathrm{~s}, \ldots . . \$ \$ 36,000 \ldots$ Aug. 1,1910 subject to call. Bonded deht Jan. 1, '96 \$182,400


LINCOLN COUNTY.-W. A. Jackson, Clerk. County seat is Troy
$\qquad$ When Due.
5s, Feb., $\$ 124,000 \ldots$ May 15,1908
5 s , Subject to call at any time.
5s, Feb., $\$ 100,000$... May 15, 1908
5s, Feb., $\$ 100,000$... May 15, 1908
Tax valuation, real 1896 .. $\$ 292,000$ Tax valuation, real...... $3,403,710$ Total valuation $1895 \ldots . .4,694.500$ state tax (per $\$ 1,000$ ).
County tax (per $\$ 1,000$ ) $\ldots . . . \$ 9 \cdot 00$
Population in 1890 was
Pepulation in 1894 (est.)....20,000
INTEREST is payable in New York by National Bank of Commerce

## LOUISIANA.-This eity is in Pike Countr.

| LOANS | x valuation, real....... $\$ 692,489$ |
| :---: | :---: |
| EFUNDING Bonds of 1889- | Tax valuation, personal. 233,575 |
| 6s, Jan., $\$ 5,000 . . . .$. May 15, 1901 | Iotal valuation 1891..... 926,064. |
| 5 s ., Jan., 20,000 .... Mar. 1, 1909 | Assessment is $2^{3}$ actual value. |
| Subject to call at any time. | State tax (per $\$ 1,000$ ) ........ $\$ 2 \cdot 00$ |
| 5s, Jan.. \$50,000...... Mar. 1, 1909 | County tax (per \$1,000)..... 12.00 |
| Subject to call after Mar. 1, 1899 | City tax (per $\$ 1,000$ ) ......... $15 \cdot 00$ |
| 5s, Jan.. \$50,000 ...... Mar. 1, 1909 | Average school tax . . . . . . . . . 650- |
| Bonded delut(last returns) $\$ 125,000$ | Population in 1890 was......5,090 |
| All of the bonds are exempt from | ty tax. |
| NTEREST is payable at St. Lo |  |

INTEREST is payable at St. Louis.

MACON COUNTY.-County seat is Macon City.
The bonds described below are all in litigation.

| LOANS- When Due. | $\begin{array}{l}\text { 6s, Nov., } \$ 46.550 \ldots . . . \text { Nov. } 1,{ }^{\prime} 72-3 \\ \text { M. \& M.R. Rept, AID- } \$ 19.350 \ldots . . . \text { Sept. } 16,77\end{array}$ |
| :--- | :--- |

10s, J\&J, $\$ 57,000 \ldots . . . J a n .1,1882$ Total bonds (last returns) $\$ 311,900$
$8 \mathrm{~s}, \mathrm{M} \& N, \$ 175,000 \ldots . . \mathrm{May}$ 2, 1882 Tax valuation $1894 \ldots . .9,170,603$
7 s, Feb., $\$ 14,000 \ldots . . .{ }^{2} 1879-80 \left\lvert\, \begin{array}{ll}\text { Population in } 1890 & \text { was...... } 30,575\end{array}\right.$

M A RION.-This township is in Jasper County.
LOANS- When Due. ${ }^{\text {Bonded debt (last returns) } \$ 66,000}$ FUNDING Bonds 1891- $\quad$ Tax valuation $1893 \ldots . .3,291,500$ Subject to call Nov. 2, $1896 \left\lvert\, \begin{aligned} & \text { Population in } 1880 \text { was.........5,316 } \\ & \text { Population }\end{aligned}\right.$
INTEREST is payable at the Nat. Bank of Commerce, New York.
MASON.-This township is in Marion County.
LOANS- When Due. Total debt April, 1896...\$186,500 5 s , April, $\$ 186,500$...Mar. 15, 1909 Population in 1880 was..... 13,720 oubject to call at any time.

MOBERLY.- $\left\{\begin{array}{l}\text { w. P. CAVE, Mayor. } \\ \text { H. B. LITTLE, Clerk. }\end{array}\right.$
Moberly is in Randolph County. LOANS. When due. 6s, F\&A, $\$ 9,500$........Aug. 1, 1903 Subject to call at any time. Floating deht................ $\$ 7,720$ Totaldebt Jan. 1,1896... 92,220 Nat. Bank.

Tax valuation, real $\ldots . . \$ 1,061,670$ Tax valuation, personal. 270,365 Tax value ition 1895 .... $1,332.035$ Tax rate (per $\$ 1,000$ ) $\ldots \ldots \ldots . . \$ 11 \cdot 00$ Population 1890 was........8.8.215
Populatiou in 1896 (est.)....10,000 t. Louis at State Bank and Third.

MORGAN COUNTY.-J. W. Knoop, Treas'r

## County seat is Versailles.

LOANS.
$58, \ldots \ldots .{ }^{2} \$ 142,200$ May 1,1924 Optional after 5,10 and 15 sears Bonded debt Feb. 1, 1895 \$142,200 Floating debt............. 10,000 Total debt Feb. 1, 1895.. 152,200
INTEREST on the fouding bonds is parable at Frayklin Bank, St. Louls, Mo.

MT. PLEASANT.-This township is in Bates County. RR. AID Bonde When Due. $\begin{aligned} & \text { Tax valuation 1892 .... } 81,850,490 \\ & \text { Tax valuation, real.... } 1,420,200\end{aligned}$ | RR, AID Boxne |
| :---: | :--- | :--- |,$\quad$ Tax valuation, real..... $1,420,200$ INTEREST is payable at State Bank, St. Louis.

NEV A DA.-Nevada is in Vernon County

| Total delt (last returns) |
| :---: | :---: | :---: | \($$
\begin{gathered}\$ 34,000\end{gathered}
$$ \left\lvert\, \begin{aligned} \& Population fn 1890 was...... 7,262 <br>

\& Population 1894 (estimated). 9,00\end{aligned}\right.\) | Tax valuation $1893 \ldots . . . .$. | 730.384 |
| :--- | :--- |
| Real valuation..........4,000,000 | Population 1894 (estimated) 9,00 |

## PETTIS COUNTY.-A. FARNHAM, Treasurer.

 County seat is Sedalia.LOANS- 188 When Due. 6s, July, $\$ 25,000$......July 1, 1904 subject to call.
Ss, May, 8300,000 ..... May 1, 1908 Ss, May, $\$ 300,000$.... May 1,1908
subject to call atter May 1, 1893 Tutal debt Jan. $1,1896 \ldots \$ 325,000$ Net dolit Jan. 1, 1896.... 297,990

INTEREST on the Court House bonds is payable at Sedalia; on the cefunding bonds at New York City.
PIERCE.-0. P. MOODY, County Clerk.
This township is in Lawrence Counts.
LOANS- When Due. $\mid$ Intereat is payable at St. Louis.

| FLNDING EONDS- |
| :---: | :---: | subject to call. 58, Juiy 1, \$17,400 ...July 1, 1919 58, FdA, $\$ 30,000 \ldots$ Oet. 3,1912 $\$ 5$ ooo sulbject to call atter 1896; balance after 1901.

Tax valuation, real. ....\$5,667,060 Tox valuation, personal $2,363,658$ Asar valuation $1896 \ldots 10.030,718$ Total tax (per $\$ 1,000$ ) $\$ 11.80$ Population 1890 was,........31,151 Population 1893 (local est.) 36,000 Debt per capita $1890 \ldots \ldots . . \$ 12 \cdot 91$
Debt per capita $1893 \ldots \ldots . .9 \cdot 53$ Tax valuation, real..... \$ $\$ 115,735$ Thx ralnation, personal. 147,895 Total valuation 1895. Total tax (per $\$ 1,000$ ).... $\$ 26.00$ Totatax (per 81,000 )...... \$26.00

PLATTE COUNTY.-B. F. Murdock, Cierk. County seat is Platte City.
$\qquad$ REFUSDISO BOSDSThen Due. Jan. 1, 886.000 ....Oct. 1, 1908
aibject to call at any time Intereat payablo by County Treas. Bonded debt Feb. 1, 1896, $\$ 86,000$ Floathy debt....................... 114,000

PLEASANT HILL.-This townahip is in Cass County. LOANS - When Due. Total valuation 1891.... $\$ 884,902$ R, JLhoad A10 Bospssubject to call 4 each 5 years. Bonded debs ar. 20, '93. 888,000 Tax valuation, real...... 669,242
Tax valuation, personal.. 215,660
 Population in 1880 was.

## POLK.-Polk Townalip is in Cass County

LOANS When Due. Tax valustion 1894...... 8524,000
 Total debit sept. is, "95.... $\$ 52,000$ Popalation in 1880 was........ 1,499 OPTIONAL-Thitteen thousand dollars of the township's bonds are subject to call each year on January 1, 1898, 1903 and 1908.
INTEREST is payable at the Franklin Bank, St. Louls, Mo.
POPLAR BLUFF.- $\left\{\begin{array}{l}\text { w, B. HAYS, Mayor. } \\ \mathrm{J}, \mathrm{B}, \text { REYNOLDS, clerk. }\end{array}\right.$
This city is in Batler County.
LOANS- Thers Due
65, F\&A, \%6, \%oo............., 1909
$68,480, \$ 1,400, \ldots . . . . . . . .1903$
Water bosis
6i, Ado, $\begin{array}{r}820,000 \ldots \text {....Apr. } 2,1913 \\ \text { Optional after Apr. } 2,1903\end{array}$
Total debt March, 1896... $\$ 27,900$ Tax valuation, real ...... 453,324 Total valuation 1891..... 961,448 Assessment is is actual valne. Clty tax (per $\$ 1,000$ ).........85.00
Population in 1890 was.....2,187 Population in 1896 (est).......4,500

INTEREST on the water bonds is payable at St. Louls; on others at the Bank of Poplar Bluff.
PUTNAM CO.-County seat is Unionville.
LOANS- When Due. Sinking fund.............. $\$ 12,000$
5\%, May. 873,500 ,
suibect to cail at O...Oct., 1907 rotereat parell at ans thme. Bank, 8 t Lonis, Mo.

RALLS COUNTY.-J. S. Briscoe, Clerk.
County seat is New London.
LOANS
53, Febl., $\$ 340,000$....F
53, Feb. 8340,000 .... Fel, 1,1909
Total dent Feb call at any time. 1896 .. 8340,000
*\$100, 8500 and $\$ 1,000$ each.
INTEREST is payable at Boatman's Bank, 8t. Lonis.

RAY COUNTY.-W. M. Allison, Treasurer. County seat is Richmond.
LOANSWh
When Due. Net debt Feb. 1, 1896.
Net debt Feb. $1,1896$.
Tax valuation, real....
$\$ 60,000$ LeFUNDNG BONDS6s, Jath. $\$ 75,000$....Jan. 1, 1901 Bonded debt Feb. 1, 1896. $\$ 75,000$ Floating debt............... 25,000 Total debt. sinking fund............... 100,000 Tax valuation, person'l. $2,805,172$ Total valuation $1895 \ldots$.... 8,286,497 Assessment is 13 actual value lax rate (per $\$ 1,000$ ) ....... $\$ 11 \cdot 50$
Population in 1890 was.....24,215

* $\$ 100, \$ 500$ and $\$ 1,000$ each.

INTEREST is payable at county treasury
ST. CLAIR CO.- M. KIllingsworth. Treas's. County seat is Osceola. All the bonds of this county are in litigation, and no interest is paid.

| Terbo \& Neosho R.R. Am Bonds- | Tax valuation $1894, \ldots . . \$ 3,619,781$ |
| :--- | :--- | :--- |
| $10 s, \ldots ., \$ 1,000,000$ July 1, 1890 | Population in 1890 was | Bonds are for $\$ 1,000$ each.

Population in 1880 was. $\quad 16,125$ Floating debt Mar. 12,'95.\$25,000

8\%. Joseph is in Buchanan County-which see.
LOANS - When Duc.
6s, F\&A, $\$ 902,000$.... Aug. 1, 1903
4s, F\&A, $520,700 \ldots . . J a n .4,1901$
a $\$ 100$, $\$ 500$ and $\$ 1,000$ each.
Schanl District Bonds-
5s, F\&A, \$100,000.
58, F\&A, \$100,000 ....Aug. 1, 1908 s, M\&\&, 115,000....Mar. 1, 1910 Subject to call at any time.
INTEREST is payable in New York at National Bank of Commerce. TOTAL DEBT, ETC.-Total bonded debt Feb. 1, 1895, was $\$ 1,375$,000 ; deduct sinking fuad assets, $\$ 40,000$; net debt, $\$ 1,335,000$. The School District bouds are not a part of the municipal debt; interest is paid from connty levy. The city has no water debt but pays an annual reutal for water purposes of $\$ 28,000$.
ASSESSED VALUATION in 1894 of real estate wps $\$ 16,000,000$; personal property, $\$ 8,000,000$; total, $\$ 24,000,000$; total tax per $\$ 1,000$, $\$ 28 \cdot 00$, which was made up of State tax $\$ 2 \cdot 50$, county tax $\$ 4 \cdot 50$, city tax $\$ 15 \cdot 50$, sehool tax $\$ 5 \cdot 50$. Property is assessed at 50 per cent of its actual value. In 1890 the assessed valuation was $\$ 23,724,248$ and in $1889 \$ 19,653,369$. Tax valuation of school distriet in 1893 was \$25,000,000.
POPULA TION.-The popalation in 1890 was 52,324 ; in 1880 was 32,431

ST. LOUIS. - \{C. P. WALBRIDGE, Mayor.
The city and county were merger in 1877, the city assuming the county's debt. The city has no floating debt.

LOANS.-
When Due. $48 . J \& D$, J950 MENT

4s, JaD, 6a, Ado , $8245,000 \ldots$ Apr. 10, 1906 RENEWALS-00- Jme 1, 1898 | 68, J\&D, |
| :--- |
| $68, J \& J, \quad 693,000^{*}$ |
| ...June 1, | $58, \mathrm{~J} \& J, 476,000^{*} \ldots$. Jan. 1, 1900 $48, \mathrm{M} \& \mathrm{~N}, 203,000^{\circ} \ldots$ May 3, 1902 48, J\&J, $\$ 90,000^{-}$....July 2, 1903 Subject to call at huy time. 48, F\&A, $\$ 620,000^{+}$... Feb. 2, 1905 4s subject to call at any time. 4s, AdO, \$1,559,000+. Apr. 10,1908 aOLD BONDS.-A the elty's bonds are payade, principal and interest, in gold, except the $\$ 245,00068$ issued for purehase of Block 121. Items marked * and 1 are payable, principal and interest, in U. S. gold dollare or 2 sterling

INTEREST on all bonds is payable in New York City-on the Tower Grove Park 6s, and on the Purchase of Blocks 12168 , at the National Bank of the Republic; on all other issnes at the National Bank of Commerce. Interest on the bonds marked * is payable at the National Bank of Commerce, N. Y., or at the offlice of J. S. Morgan \& Co., Lon don, at the option of the holder; on the bonds marked + in $\mathcal{L}$ sterling at the National Bank of Scotland (Limited), London, or in United State gold dollars at the rate of $\$ 4-8665$ for the pound sterling at the Nationa Bank of Commerce, New York, at the option of the holder.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statemen shows St. Louis's total mmielpal debt and the water debt, incladed in the total, on the dates indicated.

$$
1895 .
$$

1892. 

Total bonded debt........... \$21,024,711 \$21,376,021 \$21,524,680 Water debtinel. In tot, debt 5,808,000 5,808,000 CITY PROPERTY.-The eity owns its water works, the revenue from which for water rates, permits, ete, for the flscal year 1893-94 was $\$ 1,429,115$. For the year $1892-93$ the revenue was $\$ 1,235,933$ net operating expenses and costs of collecting water rates, $\$ 416,824$. In addition to the water works the city owns its hospitals, insane asy lums and poor house, city hall, court house, Jail, house of correction and work house, engine houses, markets, police stations, parks, ete.
ASSESSED VALUATION, -The eity's assessed valuation (about 3-5 cash value) and tax rate have been as follows in the year named:

| Tears. | Real Estate and Personal Property. | New <br> Limits. | New limit Increased | Old Limits | Bonded. Debt. in April. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| $1 \times 95$. | \$324,375,000 |  |  |  | \$21,024,711 |
| 1894. | 310,341,850 | 81000 | \$1380 | \$1380 | 21,196,711 |
| 1898. | 284,260,790 | 1000 | 1380 | 1380 | 21,376,021 |
| 1892. | 280,474,550 | 1000 | 1400 | 1400 | 21,524,680 |
| 1891. | 252,031,820 | 1100 | 1500 | 1500 | 21,672,874 |
| 1890. | 245,834,850 | 900 | 1500 | 1500 | 21,873,100 |
| 1889. | 227,638,860 | 900 | 1400 | 1500 | 21,926,100 |
| 1886 | 214,427,690 | 500 | 1000 | 1750 | 22,942,000 |
| 1884 | . 211,480,710 | 500 |  | 1750 | 22,507,000 |
| 1879. | . $165,263,970$ | 500 |  | 1750 | 22,604,000 |

POPULATION．－［n 1890 population was 451,770 ；in 1880 it was 350,518 ；in 1870 it was 310,864 ．

SCHUYLER CO．－John C．Mills，Cle k．
County seat is Lancaster．

LOANS－
REFUNDING RR．－
When Due． 58，M4S，\＆176，500 ．．．．．．1897－1912 Total debt Jan．，1896．．．．$\$ 176,500$ Total debt Jan．， $1896 . .$. ． 8176,500
Tax valuation，real．．．．．1，580，796
＊These figures do not include merchants＇or railway valuations． INTEREST is payable in New York at Farmers＇Loan \＆Trust．
SCOTLAND CO．－I．N．SMALLWOOD，Treas．
County seat is Memphis．The railroad aid bonds are in litigation Interest on all other bonds is promptly paid．

LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Bouded debt July 1，＇94．．\＄369，629 }\end{aligned}\right.$ 5 ；，May，$\$ 340,000 \ldots$ May 12， 1912 Assessment about 14 actual value Subject to cali May 12， 1897 83，Dec．，$\$ 13,000 \ldots \ldots$. ．Sept．1， 1895 8оноои BoNDS－
10s，Dec．，$\$ 16,629 . . . .$. Various． State tax（per $\$ 1,000$ ）．．．．．．．．$\$ 2.50$ County tax（per $\$ 1,000$ ）．．．．．．．． $8.8 \cdot 00$ County tax（per $\$ 1,000$ ．．．．．．．． $8 \cdot 00$ Population in 1890 was ．．．．i2， 274 ．Variou
time．
Subject to call at any time．
INTEREST on the school bonds is payable at M mphis；on sthers at New York City．

SEDALIA．－$\left\{\begin{array}{l}\mathrm{P} . \operatorname{D.~HASTAIN,~Mayor.~} \\ \mathrm{S} . \mathrm{D} . \text { TRUMBO，Clerk．}\end{array}\right.$
Sedalia is in Pettis County．
LOANS－When Due．
5s，M\＆N，$\$ 178,500$ ．．．．Nov．1， 1907 subject to call at any time
REVENUE BONDS
7s，M\＆N，$\$ 13,000$
78，Fi\＆A， 10,000
SEWER BONDS－
$7 \mathrm{~s}, \mathrm{AdO}, \$ 10,000$
Past due
Past due
TAX FREE．－All bonds issued by this city are exempt from taxa tion．

INTEREST is payable in New York．
TOTAL DEBT，ETC．－City＇s total debt January 1，1896，was $\$ 209,119$ ，of which $\$ 208,500$ was bonded and $\$ 619$ floating debt； sinking fund assets，$\$ 32,733$ ．School District bonds are not obliga－ tions of the city

ASSESSED VALUATION in 1895 of real estate was $\$ 3,117,350$ ； personal property，$\$ 1,270,033 ;$ total，$\$ 4,387,350$ ；city tax（per $\$ 1,000$ ）， $\$ 14 \cdot 00$ ．Property is assessed at from 30 to 35 per cent of its actual value．
POPULATION．－The population in 1890 was 14,068 ；in 1880 was 9,561 ；in 1870 was 4,560 ；in 1895 （estimated） 16,000 ．

SNI－A－BAR．－SAM．J．ANDREW，County Clerk． This township is in Lafayette Co．Five thousand dollars of bonds issued in 1870 and due in 1875 are in litigation．
LOANS－
REFUNDING BONDS－When Due．
Bonded debt Jan．1，1896．．\＄45，000
Tax valuation 189. Tax valuation 1892．．．．．．．．688，665 Population in 1890 was．．．．．．2，698
Population in 1880 was．．．．．． 1,637 Population in 1880 was．．．．．．．．1，637

## SPRINGFIELD．－G．W．Hackney，Clerk．

## springfield is in Greene County．

LOANS－
When Due．
5 s，semi－an．，$\$ 19,000$ ．Oct．1， 1911 Subject to call Oct．1， 1896 $41_{2}$ ，semi－an．，$\$ 50,000$ ．May 1， 1911 Subject to call May 1， 1901
 mi－an．，$\$ 31,000.0$ ct．1， 1911 Subject to call Oct．1， 1901

FUNDING－ 4 ² $_{2}, \ldots . . \$ 25,000$ ．．．．．．．．．．．． 1899 Interest is payable in Ne 15， 1905 Total debt Jan．1，1ヶ96．．．\＄ 176,800 Simking fund．．．．．．．．．．．．．．．．．11，14 Net debt Jan．1， $1896 \ldots, 165,652$
Tax valuation 1895 Total tax per $\$ 1,000 \ldots . . .$. Population in 1890 was．．．．．．21，850

SULIIV AN CO．－L．M．BALDRIDGE，Treasurer． County seat is Milan．Interest is promptly paid on all except $\$ 4,000$ of 7 per cent bonds claimed to have been paid．
RR．REFUNDING BONDS－When Due．｜Net debt Jan．，1896．．．．．．\＄141，000 Tax valuation，real．．．．．．．3，145，183 68, J\＆J $\$ 6,000 \ldots . . . J a n .1,1899$ Tax valuation，personal．1， 835,439 $5 \mathrm{~s}, \mathrm{Feb} ., 175,000$ subject to call at anv tivy 1， 1908 Sinla debt Jan．，1896．．．．\＄181，000

40,000 Population in 1890 was
INTEREST on the 6 per cent jonds is payable at St．Louis；on the 5 per cent bonds at New York．

TRENTON $-\left\{\begin{array}{l}\text { THOMAS A．MURPHY，Mayor．} \\ \text { J．P．WARD，Clerk．}\end{array}\right.$
This city is in Grundy County．
$\qquad$ 5s，J \＆J，\＄38，000．．．．．July 1， 1909 Subject to call at any time．
IMPROVEMENT BONDS－
5s，F\＆A，$\$ 20,000 \ldots .$. Aug．1， 1913 Total debt Jan．，1896．．．．$\$ 57,000$ Sinking fund．．．．．．．．．．．．．．．$\quad 3,978$

Net debt Jan．， 1896 Tax valuation real．．．．．．．．853，010 Total valuation $1896 \ldots \ldots, 218,960$ Assessment $1_{3}$ actual value． Total tax（per $\$ 1,000$ ）．．． Population in 1890 was．．．．．．．．0．039
Population in 1895 （est．）．．． 6,500

## V AN BUREN．－T．T．Crittenden，Jr．，Ole k

 This township is in Jackson County．| LOANS－ | When Due． |
| :---: | :---: | \(\begin{aligned} \& Tax valuation，personal． \$ 203,930 <br>

\& Total valuation， 1895\end{aligned}\) REFUNDING BONDS 1892－
$48, \ldots \ldots . . \$ 61,000 \ldots . .$. Optional $\$$ Assessment is 25 actual value
 Tax valuation，real．．．．．．．$\$ 503,650 \mid$ Population in 1880 was．．．．．．．．2， 2,124

VERNON COUNTY．－F．A．Parker，Treas． County seat is Nevada．
LOANS－When Due． 58, Sept．，$\$ 153,200 \ldots$ Sept．1， 1908
$8 \mathrm{~s}, \mathrm{~J} \& J .000 \ldots .$. Subject to call at any time． Interest is payable in New York Bonded debt Mar．1，1895．\＄157，200

Floating debt ．．．．．．．．．．．．$\$ 8,000$ Net debt Mar．1，1895．．．．157，200 Tax valuation 1894．．．．．．9， 838,420 Assessment abont $1_{3}$ actual value． $\begin{array}{ll}\text { Population in } 1890 \text { was．} & 31,505 \\ \text { Population in } 1880 \text { was．} & 19,369\end{array}$

W ARRENSBURG．－\｛ C．E．CLARK，Mayor．
Warrensburg is in Johnson County．
LOANS－

When Due．｜Total debt Feb．1， 1895 ．$\$ 50,000$ 5 s, A pr． $15, \$ 50,000$ ．Apr．15， 1910 Assessment about 2 ．．．．．$\$ 1,300,000$ | 5s，Apr．15，$\$ 50,000$ ．Apr．15， 1910 | $\left.\begin{array}{l}\text { Assessment about }{ }^{2} \text { s actual value．} \\ \text { Subj．to call at any time．}\end{array} \right\rvert\, \begin{array}{l}\text { Population in } 1890 \text { was．．．．．．．4，706 }\end{array}$ |
| :---: | :--- | INTEREST is payable by the National Bank of Commerce，New York．

## W ASHINGTON．－E．W．STUMPE，Treasurer．

This township is in Franklin County．
LOANS－－When Due．Total debt Mar．，1896．．．．．． 830,000
FUNDING Bonds－Tax valuation 1895 FUNDING BONDS－Sent． 1912 Tax valuation $1895 \ldots . . .650,000$ 4s，J\＆J，$\$ 30,000 \ldots .$. Sept． 1,1912
Subject to call Sept． 1,1897 Assessment about $1_{3}$ actual value．
Population in 1890 was．．．．．3，048

W ASHINGTON．－Sam．J．Andrew，Co．Clerk． This to wnship is in Lafayette County．
LOANS－When Due．REFUNDING BoNDS－
 Subject to call after July 1， 1900 Bonded debt Jan．1，＇96．$\$ 82,000$ Tax valuation， $1890 \ldots . .1,150,421$ Population in 1890 was．．．．．． 3,048

## ADDITIONAL STATEMENTS

In the table below we give statistics regarding all minor civil drvi－ sions in the State of Missouri whic．have reported an indebtedness of over $\$ 10,000$ and which are not represented among the foregoing de－ tailed reports．

| Location． | Bonded Debl． $\$$ | Assissed Valieation． \＄ | Rate of Irit． | Рори－ lation． |
| :---: | :---: | :---: | :---: | :---: |
| Albany，Gentry Co | 6，000 |  |  | 1，334 |
| Austin Township，Ca | 72，000 | 578，588 | 5 | 1，395 |
| Bentou Township，Ad | 10，000 | 2，300，000 | 5 | 5，455 |
| Bethauy，Harrison 1 | 30，000 |  | 6 | 1，105 |
| Bolivar，Polk Co． | 12，000 |  | 5 | 1，485 |
| Brooktield，Linn C | 30，000 |  | 6.4 | 4，547 |
| Brunswick，Charito | 10，000 |  | 6 | 1，748 |
| Cameron，Clinton | 12，000 |  | 6 | 2，917 |
| Cantun，Lewis Co | 14，000 |  | 5 | 2，241 |
| Clarksville，Pike | 31，500 |  | 5 | 1，186 |
| Clear Creek Township，Cooper | 20，000 | 352，201 | 5 | 1，388 |
| Cliuton，Henry Co | 10，000 |  | 566 | 4，737 |
| Coldwater Township，Cass | 28，000 | 395，609 | 5 | 788 |
| Dent County | 16，000 | 2，097，014 | 6 | 12，149 |
| Dolan Township，Cass | 47，000 | 1，008，265 | 5 | 1，141 |
| De Soto，Jeffersou Co． | 34，600 |  | 6 | 3，960 |
| Everett Township，Cass Co | 25，000 | 264，016 | 5 | 934 |
| Freedom Township，Lafayette C | 24，000－ | 939，200 | 6.65 | 2，991 |
| Fulton，Callaway Co | 12，000 |  | 6 | 4，314 |
| Harrisonville，Cass C | 12，000 |  | 5 | 1，645 |
| Higginsonville，Lafayette | 17，000 |  | 6 | 2，342 |
| Highland Township，Lewis | 18，500 | 441，119 | 5 | 1，712 |
| Huntsville，Randolph Co | 11，000 |  |  | 1，836 |
| Jeddo Township，Knox Co | 20，000 | 272，350 | 5 | 571 |
| Jefferson Township，Linn C | 11，000 | 449，856 | 5 | 1，842 |
| Kahoka，Clark Co | 13．500 |  | 6 | 1，425 |
| Kirksville，Adair | 20，000 |  | 5 | 3，510 |
| LaBelle Township，L | 38，500． | 797，041 | 6 | 2，201 |
| Lathrop，Clinton Co | 16，200 |  | 5 | 1，082 |
| Liberty，Clay Co． | 11，100 |  | 7 | 2，558 |
| Liberty Township，Schuyler Co | 13，000 | 488，612 |  | 2，009 |
| Locust Creek Township，Linn C | 17，000 | 472，394 | 5 | 1，922 |
| Middleton Township，Lafayet | 12，100 | 772，800 | 6.55 | 2，251 |
| Mineral Township，Jasper Co． | 39，000 | 3，184，920 | 6 | 2，145 |
| Monett，Barry Co． | 15，800 |  | 7 | 1，699 |
| Mound City，Holt C | 14，000 |  | 6 | 1，193 |
| Ozark County， | 17，000 | 901，806 | 5 | 9，795 |
| Peno Township，Pike | 38，000 | 706，120 | 5 | 2，204 |
| Pierce City，Lawrence Co | 12，000 |  | 6 | 2，511 |
| Pike County ．．．．． | ．19，544 | 8，974，970 | 6 | 26，321 |
| Pilot Grove Township，Cooper | 40，000． | 496，626 | 5 | 1，788 |
| Plattsburg，Clinton Co | 23，400 |  | 6.55 | 1，634 |
| Polk Township，Cass Co | 52，000 | 566，217 | 5 | 1，267 |
| Prairie City Township，Bates Co | 20，000 | 428，331 | 5 | 710 |
| Rock Port，Atchison Co． | ．21，000 |  | 6 | 934 |
| Salisbury，Chariton Co | 10，000 |  |  | 1，672 |
| Salt Pond Township，Saline C | 36，500 | 1，275，980 | $4{ }^{1} 2$ | 2，843 |
| Sarcoxie Township，Jasper Co | 41，500 | 696，170． | 6 | 2，532 |
| Savannath，Andrew Co | 11，000 |  | 6 | 1，288 |
| Shelby County | 20，000 | 5，667，436 | 6 | 15，642 |
| St．Charles，St．Charles | 15，000 |  | 5 | 6，161 |
| Stanberry，Gentry Co | 17，000 |  | 6 | 2，035 |
| Vernon Townshıp，Clar | 21，000 | 170，515． | 6 | 682 |
| Webb City，Jasper Co | 10，000， |  | 5. | 5，043 |

# State of North Dakota. 

DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 2, 1861) - March 2, 1861 Admitted as a State (Act Feb. 23, 1889)

Nov. 2, 1889 Total area of State (square miles) State Capital
Governor (term exp. 1st Tues, Jan, 1897) - , Pog Secretary of State (term ends 1st Tups. Jan. '97) C. M. Dahl Treasurer (term ends 1st Tues. Jan. 1897) - George E. Nichols

Legislature meets biennially in odd years on the first Tuesday after the first Monday in January, and sessions are limited to sixty days.
HISTORY OF DEBT.-For history of State debt see State and City Supplement of April, 189f, page 118.
LOANS- When Due.
 4s, M. \&N, \$106,000.Mar. 20, 1921 Hospril Bosus
68, M\&N, 850.000 .May 1,1904 Sublect to eallat any tine.
4 42s, MIkN, $8153,000 \mathrm{May}$
1, 1902 PENITENTLARY BONDS $\begin{array}{rll}\text { 4hs, M\&N, } 829,000 \text {. May } & 1,1917 \\ \text { Subject to eallafter May } & 1,1897\end{array}$

4s, Jd.J, $83,000 \ldots$ July 1,1915 $48, \mathrm{MkN}, 7113,000$. May 15, 1920 4s, J\&EJ, $\quad 30,000$..Aug, 1,1921 Revexue bonds -
 UNIVERSITY BONDS
6s. MLEN, 830000
6s, MeN, $\$ 30,000$. May 1,1903 48, M\&N, $\$ 20,000$...May 1,1897 4s, M,N, 82,700 May 1,1909

INTEREST and principal of the above bonds are payable at the Chemleal National Bank in New York.
TOTAL DEBT.-The following shows the state's bonded debt floating debt and sinking fund on the dates named:

| Bonded debt | $\begin{aligned} & \text { Nor, } 1,95 . \\ & 8845,807 . \end{aligned}$ | $5 a m_{1} 1.91 .$ | Nov. 1.90 8689.807 |
| :---: | :---: | :---: | :---: |
| Fioating deb | 130,000 |  |  |
| sinking fund | 20,000 |  |  |

ASSESSED VALUATION.-The 8tate's assessed valuation (about $i_{2}$ half actual value, has been as follows:

| Years. | Real Estate. | Personal Property. | Total Ass, |
| :---: | :---: | :---: | :---: |
| 1895 | \$69,006,738 | 825,785,584 | \%04,792. |
| 1893 | .-...... | ......... | 83,630, |
| 92 |  |  | 0,805,0 |
| 1 | 65,181,177 | 23,021,867 | 88,203,044 |
| 1889 | 05,181,17\% | 23,021,807 | 66,857,430 |

The State tax rate per $\$ 1.000$ in 1893, 1894 an 11895 was $\$ 4.50$.
DEBT LIMITATION.-The limitations to the debt-making power of the state and muniel palitles of North Dakota are found in Article XII of its Constitution. The provislons with reference to the matter are complete and stringent, and will be found on page 121 of the 8rate and City Bupplement of A pril, 1895.
POPULATION OF STATE.-The population of North Dakota has been as tollows in the years named.
$1890 \ldots 182,719 \quad 1880 \ldots 36,909 \quad 1870 \ldots \cdot 14,181 \quad 1860 \ldots{ }^{2} 4,837$
*This is total for both North and South Dakota.
The increase of population in North Dakota in 1880-90, it will be seen, was 145,810 , equal to $395 \% 05$ per cent.

Cities, Counties and Towns
in the

## STATE OF NORTH DAKOTA.

Note.-For reports not given in atphabetical order among the following see page 126.
BARNES CO.-County seat is Valley city.
Bonded debt Mar, 1, $1895.858,500 \left\lvert\, \begin{aligned} & \text { Tax valuation personal } .8572,44 \\ & \text { County has no floating det. }\end{aligned}\right.$
Total valnation 1894...3,793,098




## BISMARCK.-Blsmarek is situated in Burleigh County. The bonds fasued by the city are all exempt from taxation. <br> LOANS- When Due. $\mid$ Bond. debt (last returns) Fa M, MN, Interent payabie.... May 1, 1901 Intereat payable in Bismarok. <br>  Total debt. Sinking fund. Net debt last <br> 89,000 58,800 <br> Net debt (last retiorni.) <br> Interest payable in New York. <br> Tax rate (per 81,000 . Population 1890 .

## burleigh co.-John Hoagland, Treasurer.

 County seat la Bismarck.

CASS COUNTY.-W. U. Maofadden, Treas.
County seat is Fargo.
LOANS- COURT HOUSE \& JAIL Bond Due.
COURT HOUSE \& Jail Bonds
7 s , J\&J. $\$ 25,000$.....July 1,1915 $7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \mathrm{~J}, \$ 25,000$....July 1,1915 Subject to call at any time. Drainage refund g bonds.. $\$ 24,000$
Hospital \& poor farm b'ds. 15,000 Roa \& bridge fund'g b'ds. 4,000 Roaded debt Jan. 1, 1896. 69,000 $\left.\begin{aligned} & \text { Floating debt.....1 } \\ & \text { Total debt Jan. } 1,1896 \ldots . \\ & \text { 81,548 }\end{aligned} \right\rvert\,$ Cash on hand. $\qquad$ .... $\$ 54,614$ Assessment abt 50 p . c. act. value
State tax (er $\$ 1.000$ ispl Sehool tax $13 . . . . . . . . . . . .2 .0$
Population 1890 was俍

DICKEY COUNTY.-C. W. Palmer, Treas. County seat is Ellendale.
LOANS- When Due. Tax valuation, real..... $\$ 1,954,460-$
 78 , July $\$ 16,000 \ldots \ldots$ July 6,1900 1otal valuation $1894 . . .2,271,918$ Total debt Jan. 1, 1895. $\$ 39,000 \mid$ Tax rate (per $\$ 1,000$ ) ....... $\$ 16.00$ Sinking fund. ......... 12,189 Population in $1890 \mathrm{was} . . . . .5,573$ Net debt Jan. 1,1895.... $\quad 26,811 \mid$ Population in 1894 (est.) .....6,500 INTEREST on the bonds due in 1900 is payable at Ithaca, N. Y.

EMMONS CO.-Edward Braddock, Auditor.
County seat is Wiliamsport.
LOANS- When Due. $\mid$ Total debt Jan. 1, 1896.. $\$ 47,900$ 7s, Ju Undio Boxds68, Md $\$ 20,000 \ldots$.....July 1,1902 6s, M\&8. 25,000......8ept. 1, 1907 Int. paid by Chem. Nat' Bk, N. Y.
Bonded debt Jan. 1, $1896.815,000$ Tax valuation, real....... 661,440 Bonded debt Jan. 1, 1896. $\$ 45,000$ Total valuation 1495 1. 308.636 Floating debt State \& Co. tax (per \$1000). $\$ 10 \cdot 90$

F $\quad$ W. F. BA'L, Mayor
F ARGO- \{A. O. RUPERT, Auditor.
Fargo is situated in Cass County.
 Bridzes, de., $\$ 9,000 . . . . . .1903$ Floating debt ............... 10,000 Funding, $34,000 . . . . . .$. Refunding $25,000 . . . . . . .1901$ Sinking funds............. 35,000


 Water\&sewer $30,000 \ldots . . . .$.
In addition to the above bonded debt there are outstanding $\$ 15,000$ of water bonds which were assumed by the eity upon purchasing the works. These are to be patd from water rents and not by general taxation.

GRAND FORKS- SW, J. ANDERSON, Mayor
This eity is situated in Grand Foeks. County

LOANS-
When Due. B5NDS-
$8,00,000$. Crtr Hate BosDs 7. Nov., 85,000 ........
FILTRATION BONDS6s, Sept. $\$ 10,000 \times 1.8$
7., Aug., 86,000

7s, Aug. $86,000 \ldots . .$.
FUNDEO BONDS
$6 \mathrm{~s}, \mathrm{~A}=0,851,000$
,o...Oct. 1, 1910 ment on property beneflited.
INTEREST on the bridge bonds is payable in Grand Forks; on the olty hall bonds in 8 t . Paul, and on all other issues in New York.
BONDED DEBT on Jan. 1, 1896, was $\$ 266,000$, including a water debt of $\$ 88,000$; floating debt $\$ 10,000$ : total debt, $\$ 276,000$; sinking fund, $\$ 35,000$; net debt, $\$ 241,000$. The eity owns its water works, valued in 1892 at $\$ 160,000$, and other property amounting to $\$ 96,000$; total eity property $1892, \$ 256,000$.
TAX VALUATION in 1895 of real estate was $\$ 1,779,465$; of personal property $\$ 873,970$; total $\$ 2,653,435$.
POPULATION in 1890 was 4,979 ; in 1880 was 1,705 .

## GRIGGS CO.-Iver Udgard, Treasurer.

County seat is Cooperstown.
LOANS- When Dice. I Bonded debt Feb. 1, 1896., $\$ 62,000$ Count HoUsk \& Jall- (refund'g SEED Wiheat-
Les, A REFUYDIV. W00...Apr. 1, 1899 6s, F\&A, $\$ 20,000 \ldots$ Feb. 10, 1903 County has no floating debt. sinking fund. . . . . ......... 3,900 Net debt Feb. 1, 1896..... 58,900 Total valuation 1893 ....1,854,881 Assessment about $z_{3}$ actual value. Totat tax (Der 81,000 )....... 18.10
Population 1890 was........ 217 Population 1890 was..........2,817
INTEREST on the court house and jall refunding bonds is payable at the First National Bank, Now York; on the seed-wheat bonds by National Bank, St. Pail, Min, $\qquad$
JAMESTOWN.-\{A. M. HALSTEAD, Mayor.
Jamestown Is situated in Stutsman County.
FUNDING BONDS-

When Due. | Bonded debt Feb. 1, 1895. 870,000 |
| :--- | :--- |
| Tax valnation 1894...... 851,262 | Fs, July 1, B5,000

Bcho....Mar. 6,1899 80Hoot Boxds SEWER BONDS (1894) -
78, Semi-an.. $\$ 5,000 . .1899-1914$ (\$1,250 due every 5 years).
WARBANTS-FUNDING-
88, July $1, \$ 5,000 \ldots .$. Sept. 1,1896 Interest payable at Jamestown

Tax valuation, real ........ 687,587 Tax valuation, personal. 229,639 Total valuation 1892...... 917,226 Assossment same as aetual value. Coute tax (per \$1,000) ......... $\$ 4 \cdot 70$ City tax tax (per $\$ 1,000$ ) ..... $5 \cdot 30$ Averax (per $\$ 1,000$ ) ......... $22 \cdot 00$ Population in 1890 was ....... 2.00 Population in 1880 was........ 393

KIDDER COUNTY.-county seat is steele.
LOANS- When Due. |Net debt Jan. 1, 1895.
 6s, J\&D, $20,000 \ldots . . . D e .15,1934$ Bonded debt Jan. 1, 1895. \$53,500 Floating debt
Sinking fund.
4,113
57,613
$\$ 12,569$ Tax valuation, real......

45,044
878,818 \$12,569 Population in 1880 was..... 89 INTEREST on the funding bonds due in 1902 is payable at the National Park Bank, New York; on those due in 1911 at the Merchants' Exchange National Bank, St. Paul; on those due in 1914 at th $\rightarrow$ Chase National Bank, New York.

## MORTON COUNTY.

## County seat is Mandan

LOANSBRIDGE BoNnsFs. Jan., $\$ 5,000 \ldots . .$.
FUNDING BONDS-
FUNDING BoNDS- .Jan. 1. 1899
7 ©, Joure, $\$ 25,000 \ldots . . . J u n e 1,1898$ CoURT HOUSE BONDS-
$7 \mathrm{~s}, \mathrm{~J} \& J, ~ \$ 35,000 . . . J u l y ~ 1, ~$
I All issues exempt from taxation.

Bond. debt (lastreturns). \$65,000 | Floating debt............. | 17,987 |
| :--- | :--- |
| Total debt (last returns). | 82,987 | Total debt (last returus)

Tax valuation $1894 \ldots . . . .1 .821,685$ Tax valuation $1894 \ldots . .1 .821,685$ Asserage tax (per $\$ 1,000$ ) ... $\$ 37.90$ Population 1890 was Population 1880 was.

|  | $\begin{aligned} & \text { Total } \\ & \text { D.bt } \end{aligned}$ | dssessed drer'ge PopuValuallon. Tax Rate.lation \$ \$ |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Location. | \$ |  |  |  |
| Richland County | 41,561 | 5,264,347 |  | 10,751 |
| Rolette County | 38.000 | 609.693 | 33.10 | 2,427 |
| Starke County | 22,350 | 964,346 | $37 \cdot 00$ | 2,304 |
| Steele County | 25379 | 1,979,796 | $25 \cdot 30$ | 3,777 |
| Steele, Kidder County | 25.000 |  |  | 133 |
| Towner County. | 34,077 | 743,024 | $42 \cdot 90$ | 1,450 |
| Valley City, Barnes Count | 15,000 |  |  | 1,089 |
| Wahpeton, Richland County | 43,000 |  |  | 1,510 |
| Walsh County................. | 34,000 | 5,491,614 | $26 \cdot 70$ | 16,587 |
| Ward County | 22.006 | 326,559 | $48 \cdot 80$ | 1,681 |
| Wells County. | 14.959 | 1,122,128 | $23 \cdot 10$ | 1,212 |

## State of South Dakota.

DEBT, RESOURCES, Eto.

Org 4 nized as a Territory (Act March 2, 1861) - March 2, 1861 Admitted as a State (Act Feb. 22, 1889)

Nov. 2, 1889
Total area of State (square miles)
76,620 State Capital,

Pierre
Governor (till Tues, aft. 1st Mon. Jan. '97)
C. H. Sheldon Sec'y of State (till Tues. aft. 1st Mon. Jan. '97) Thomas Thorson Treasurer (till Tues, aft. 1st Mon. Jan. 'gT) - Kirk G. Phulips Legislature meets biennially in odd years on the Tuesday after the 1st Monday in January, and sessions are limited to 60 days.

HISTORY OF DEBT.-For history of State debt see State and City Supplement of April, 1894, page 120.


INTEREST on the Agricultural College and Madison Normal School bonds is payable at the office of the State Treasurer; on the Constitutional and Settlement bonds at the Seaboard National Bank in New York; on the $31_{2}$ per cent refunding bonds at the Chase National Bank n New York; and on all other bonds at the Chemical National Bank in New York.
BONDED DEBT.-On July 1, 1895, was $\$ 1,138,200$; floating debt, $\$ 424,600$; total debt, $\$ 1,562,800$.
ASSESSED VALUATION.-The State's equalized valuation has been as follows:

| Fear. | Real Estate. | Personal Property. | Valuation. |
| :---: | :---: | :---: | :---: |
| 1895. |  |  | \$121,751,15 |
| 1894. |  |  | 128,046,76 |
| 1893. |  |  | 136,032.840 |
| 1892. |  |  | 127,377,990 |
| 1890. | 1,475,55 | \$45,866,882 | 97,342,44 |

97,342,440
DEBT LIMITATION.-South Dakota has incorporated into its Constitution very stringent provisions limiting the debt-making power of the State and its municipalities. All these provisions are found in Article XIII., and are as follows.
Section 1. Neither the State nor any county, township or munici pality shall loan or give its credit or make donation to or in aid of any individual, association or corporation, except for the necessary support of the poor, nor subscribe to or become the owner of the capital stock of any association or corporation, nor pay or become responsible for the debt or liability of any individual, association or corporation; provided, that the State may assume or pay such debt or liability when incurred in time of war for the defense of the State. Nor shall the State engage in any work of internal improvement.
SEC. 2. For the purpose of defraying extraordinary expenses and making public improvements, or to meet casual deficits or failure in revenue, the State may contract debts never to exceed with previous debts in the aggregate $\$ 100,000$, and no greater indebtedness shall be incurred except for the purpose of repelling invasion, suppressing in surrection, or defending the State or the United States in war, and pro vision shall be made by law for the payment of the interest annually, and the principal when due, by tax levied for the purpose, or from other sources of revenue; which law providing for the payment of such interest and principal by such tax tax or otherwise shall be rrepealable until such debt is paid; provided, however, the State of South Dakota shall have the power to refund the Territorial debt assumed by the State of South Dakota by bonds of the State of South Dakota.
SEc. 3. That the indebtedness of the State of South Dakota, limited by section 2 of this article, shall be in addition to the debt of the Territory of Dakota, assumed by and agreed to be paid by south Dakota.

SEc. 4. The debt of any county, eity, town, school district, or other subdivision, shall never exceed fice per centum upon the assessed value of the taxable property therein. In estimating the amount of indebt edness which a munieipality or subdivision may inour, the amount of indebtedness contracted phor to the adoptiou of this Constitution shall be included.
SEc. 5. Any eity, comnty, town, school distriet or any other subdivision ineurring indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof when due, and all laws or ordinances providing for the payment of the interest or princlpal of any debt shall be irrepealable until such debt be paid.

POPULATION OF STATE.- The population of South Dakota has been reported as follows in the years named.
$\begin{array}{lllllll}1895.330,975 & 1890.328,808 & 1880.98,268 & 1870 * 14,181 & 1860 * * 4,837\end{array}$

- This is the total for both Nurth and South Dakota.

The fuerease in Sonth Dakota in the decade between 1880 and 1890, it will be seen, was 230,540 or $234 \cdot 60$ per cent.

## Cities, Counties and Towns in The

## STATE OF SOUTH DAKOTA.

ABERDEEN.-\{ $\begin{aligned} & \text { s. H. JUMPER, Mayor } \\ & J . \\ & \text { A. SCHLUETER, City Auditor }\end{aligned}$ This city is situated in Brown County.
LOANS- When Duc. $\left\lvert\, \begin{aligned} & \text { Bonded debt Sept.1,1895. \$90,050 }\end{aligned}\right.$
 Fexdixg Bonds to July 1,1907 Total debt .................... 11\%,730 78. J.E.J. 81.000 feycixdiva Boxds - ban 1909 $6 s$, J\&J, $\$ 20,000 \ldots \ldots . . J a n .1,1915$ 7s, PSER Bondi-
(.kA, $\$ 35,000 \ldots$ t. Ang. 1,1898

INTEREST is payable at the Cluence Natronal Bank, New york,
CHAMBERLAIN.-B. G. Wattson, Auditor. Cuamberlala is in Brule County

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Net det sept 1895 , 6,000 Net debt Sept. $1,1895 . .106,730$
Tax valuation $1895.1 .036,180$ Tax valuntion $1895 . . .1,036,180$ Total tax (per $\$ 1,000$ ) ...... $\$ 12 \cdot 00$ Population 1890 was....... Population 1895 was............3,338

MARSHALL COUNTY.- County seat is Britton.
 Real valuation. 4,000,000 $\qquad$
MEADE COUNTY.-County seat is Sturgis.
LOANS- When Dite | Bonded debt last ret'ns) $\$ 132,000$ 10 s, March, $\$ 24,500$...July 1, 1899 Floating debt............. 10,000
 Ss, M.es, 107,500 ... Mayr, 1907 Net Tax valuation 1895...... $1,621,047$ Interest on 10 p. c. loan paid at Deadwrood.
Intereston 58 , at Fourth National Bauk, New York.
Minnehaha Co.-W. J. Howland, Aud'r. County seat is Sioux Falls.
LOANS- When Due. 4128, A\&O, $\$ 10,000 \ldots .$. Apl. 1, 1904
4208, A $\& 0,40,000 \ldots$. Apl. 1,1909 REFUNDING BoNDS 5s, Ad.O, $\$ 9,000 \ldots$. Feb. 1,1900 Interest pas able in New York.
Bonded debt Jan. 29,96. $\$ 89,000$

Tax valuation, real.... $\$ 7,525,655$ Tax valuation, personi. $1,331,315$ Total valuation, 1895... 8,856,970 State \& Co tar ${ }^{2}$ actual value. $\$ 1,000$ ) $\$ 1100$ Population 1895 was.......21,46 Population 1890 was........21,879

MITCHELL.-\{ $\begin{aligned} & \text { J. W. SEAMAN, Mayor. } \\ & \text { H. R. KIBBEE, Treasurer }\end{aligned}$
Mitchell is situated in Davison County.
LOANS- When Due.
FUNDING BoxDs- $\begin{aligned} & \text { Water debt (included).... } \$ 65,000 \\ & \text { Sinkink fond }\end{aligned}$
 School Boyds
Ts, MEN, \$6.000.
78, Mes, $\$ 15,000$....Sept. 1, 1904 Subject to call at any time, 1906 78, F\&A, $* 50,000 \ldots$ Aug. 1,1906
Subject to call after Aug. 1, 1896 Interest payable at City Treasury Net debt Feb. 1, 1896....
Tax valuation, real.....
554,000
Tax Tax valuation, personai. 200,181 Total valuation 189 ....al value Total tax (per \$1,000) ......*4950 Population 1895 was. Popnlation 1890 was.. Population 1880 was..........2,217 Total debt Feb. 1, 1896.... $\$ 76,500 \mid$ Population 1896 (est.)..........3,516

## PENNINGTON CO.- H . ОвоскеTt, Auditor.

County seat is Rapid City.
LOANS- When Due. Siuking fund............. $\$ 4,956$ FUNDING BONDS-, Mar. 1, 1899 Net debt Jan. 1, 1896... 215,766

 JAIL BONDS 7. MkN $815,000 \ldots$ May 1,1896 Floating debt................147,872 loating debt..............147,872 County tax (per $\$ 1.000$ ) ...... 20.00 Total debt....................220,722 ${ }^{\text {Populatiou in } 1895 \text { was......5,168 }}$ Population in 1890 was......540 INTEREST on the funding bonds due in 1899 and 1903 is payable at the County Treasurer's office; on other bonds by Kountze Bros., New York.

RAPID CITY.- $\left\{\begin{array}{l}\text { C. S. WOOD, Mayor. } \\ \text { PAUL S. WOODS, A }\end{array}\right.$
Rapld City is situated in Pennington Countr:
LOANS-
When Due. |Tax valuation, real.
..... $\$ 1,210,48$ 78 \& 68, PARK AND F OSDING- 1911 Tax valuation, personal 246.169 Subject to call after 1906 Assessment is ${ }^{1} 3$ actual value. Bonded debt Mar. 1, '95. 896,000 Water debt (neluded)... 51,000
 Tax rate (per 81,000 ) ....... $\$ 31 \cdot 80$ Population 1895 was.......... 1,787 Population 1890 was...........2, 2,128 Total debt Mar. 1, is95.. $\$ 156$, tze Bros., New York Clity.

## SIOUX FALLS.- $\left\{\begin{array}{l}\text { ROY WILLLAMs, Mayor, } \\ \text { F. L. BLACKMAN, Aadito }\end{array}\right.$

Bloux Falls is situated in Minnehalia County.

LOANS- When Due | Bonded deht Mar., 1896. $\$ 341,000$ Bhidos Bonds- Nov $1.003 |$| Sinking fund.............. 6,000 |
| :--- | :--- | 7 s , Nov., $\$ 12,000$..... Nov. 1, 1903 Net debt Mar., 1896..... 335,000 68, July; $8,000 \ldots .$. July 1, 1906 Tax valuation, real........ $4,060,586$ 78, July, 35,000......July 2, 1903 Tax valuation, personai. 4648,270 78, Jani, $10,000 \ldots . . . . J$ Jan. 1,1904 Assesmanent about $1_{3}$ actual value. 78, Aug., 17,500........Aug. 1, 1905 Tot. tax rate (per $\$ 1,000$ )'94. $\$ 33-20$ 5s. J\&J, 178.500..........an. 1, 1910 Populatiou in 1895 was..... 9.002 Railigad Am Bosds, 189 Population in 1890 was......10,177 108, AdEO, $\$ 20,000 \ldots .$. Apr. 1,1898

7 s, Meh., $60,000 \ldots$ Mar. 9,1907 Population in 1880 was...... 2,164

INTEREST on the 10 per centrallroad aid bonds is payable at the Metropolitan National Bank, New Yori; on 7 per cent funding bonds, due in 1903, at the City Treasurer's ollice; on the 5 per cent funding bonds at Seaboand National Bank, New York, and fiterest on all other bonds at the Chemical National Bank, New York.
POPULATION in 1890 was 10,177 ; in 1880 was 2,164 .

## TURNER CO.-F. K. Berry, Treasurer

## County seat is Parker

LOANS When Due.
Tax valuation 1894
$. . \$ 3,840,52$ Ga, J\&.J, $\$ 80.000 \ldots .$. July 7,1907 Total debt Mar. 1, 1895 .. $\$ 20,000$ Population is 13 actual value. Population in 1890 was..... 10,256 Population in 1880 was..... 5,320
W ATERTOWN.-This city is in Codaington County.
Total debt (last returns) - $850,000 \mid$ Population in 1895 was...... 7,096
 Population in 1894 (est.)...... 3,500
YankTon CO.-Daniel E. Lloyd, Treas.
County seat is Yankton.
LOANS-
When D.e. $\mid$ Tax valuation, personal $\$ 530.000$ RALLROAD BOND8- May 1,1903
4298, Me:N, 8383,400 . May 1,1903 Total debt, Jan. 1, 1896. $\$ 323,400$ Tax valuation 1896......3,877,312 Ascessment an 1895... 3,880,000 Cax rate (per 81,000 ) '95 ... $\$ 21 \cdot 00$ Populatiou in 1895 was.....11,305 Population in 1890 was......10,444

## State of Nebraska.

ITS
DEBT, RESOUROES, Ftc.

Organized as a Territory (Act May 30, 1851)
Admitted as a State (Act April 19, 1864) Total area of State (square miles) State Capital,

May 30, 1854
March 1, 186 i
77,510
Lincoln
Governor (term exp. Th. aft. 1st Tu. Jan. '97) Silas A. Holcomb Secretary of State (till Thur. aft. 1st Tues. Jan.'97) Joel A. Piper Treasurer (till Thurs. after 1st Tues. Jan. '97) Jos. S. Bartley

Legislature meets biennially in odd years on the 1st Tuesday of January, and sessions "shall not be less than sixty days," but are not otherwise limited. Members of the Legislature "shall not receive pay for more than 60 days at any one sitting, nor more than 100 days during their term."
HISTORY OF DEBT.-For history of the State debt see State and CITY SUPPLEMENT of April, 1894, page 122.

LOANS- P. Interest.- $_{\text {Pt . Payable. }} \overbrace{\text { When dre. Principal- Outstand'g. }}$ Bonds, act of Peb. 14, 1877.... 8 A \& O Apr. 1,1897 $\$ 449,267$ PAR VALUE OF BONDS. -The bonds are for $\$ 1,000$ each.
INTEREST is payable at the State Treasury and at the banking house of Messrs. Kountze Brothers in New York City.

TOTALDEBT, ETC-The subjoined statement shows Nebraska's total bonded debt outstanding and in the school fund, and the assets held against the same, on each of the dates named.
Liabilities-
Bonds outstanding ................. $\$ 223,000$ Dec. 1,'92. July, 1891.
Bonds outstanding ................. $\$ 223,000$
Bonds in permanent school fund 326,267
Total funded debt................ $\$ 549,267$
Resources-
1894.

Cash in treasury......................8280,191
$\$ 549,267$
1892.
$\$ 196,703$
153,158
$\overline{\$ 349,861}$
PERMANENT SCHOOL FUND - In addition to the $\$ 326,267350$ State bonds mentioned above, the school fund holds: cash, $\$ 417,313$; Nebraska general fund warrants $\$ 86,254$; United States bonds, $\$ 15,000$; sundry State of Nebraska county bonds, $\$ 2,535,105$; total of all, $\$ 3,379,94073$.

ASSESSED VALUATION.-The total assessed valuation (about 25 per cent of true value) and tax rate per $\$ 1,000$ have been:

| Years. | Total Assessed Valuation. | $\begin{gathered} \text { Tax rate } \\ \text { per } \$ 1,000 \end{gathered}$ | Ye | Total Assessed Valuation. | Tax rale per $\$ 1,000$ |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 189 | +183 717 | \$684 | 1886 | $1{ }^{\text {a }}$ |  |
| 1893 | 194,733,124 | 649 | 1884 | 126,615,886 | 769 |
| 1892 | 186.432,376 | 700 | 1883 | 110,543,644 | 740 |
| 1890 | 184,770,304 | 624 | 1882 | 98,537,475 |  |
| 18 | 182,763,538 | 650 | 1881 | 93,142,456 |  |
|  | 176,012,820 | 750 | 1880 | 90,499,618 |  |
|  | 160,506,266 | $812^{1} 2$ | 1870 | 75,467,398 |  |

DEBT LIMITATION. - Nebraska has carefully provided in its Con stitution against creating State indebtedness, but has left city and other municipal indebtedness chiefly in the care of the Legislature.

STATE indebtedness is restricted to $\$ 100,000$ to meet casual defi cits in revenues, except in case of invasions, \&c., while the loaning by the state of its credit is prohibited. The sections of the Constitution which have reference to these matters will be found in the STate and City Supplement of A pril, 1895, pages 124 and 125.

POPULATION OF STATE.The population of Nebraska has been as follows in the years named:

In 1860-70 increase was 94,152 , or $326 \cdot 4$ per cent; in $1870-80$ 329,409 , or $267 \cdot 83$ per cent; in $1880-90606,508$, or $134 \cdot 06$ per cent.

## Cities, Counties and Towns <br> in the

## STATE OF NEBRASKA.

Messrs. Kountze Brothers of New York City are fiscal agents for the State of Nebraska and pay interest on all city, town, county and school district bonds.

## ADAMS COUNTY.-J. N. LYMAN, Treaz. <br> \section*{County seat is Hastings.}

LOANS- When Due. 5 s....... $\$ 64,000$..Jnly 1, 1909
Subject to eall after July 1, 1899 Railroad Bonds- 1,1899 5s, ......., \$125,000 ..May 1, 1908

Valuation, etc.
Total debt Jan., 1896... \$189,000 Tax valuation $1895 . .$. .......... 543,170 Population in 1890 was. ....24,303

AURORA - \{ FRED. BISHOP, Major
This city is in Hamiltoner WODDLE, Treasurer.
LOANS WATERWORKS BONDS-
6s, J\&J, \$25,000.....Aug. 1, 1908 subject to call at any time.
6s, Ado, 7,000.....Oct. 1, 1911 Subject to call after Oct. 1, 1896
AURORA School 6s, ......., $\$ 5,000 \ldots . . J u l y ~ 1, ~ 1909$ subject to call after July 1, 1909

Aurora Precinct Ratlroad Aid Bonds-
Sotal debt. Mar 15,000 Jan. 1, 1900 Assessment about 1.6 1895, 32,000 Total tax (per $\$ 1,000$ ) ....... $\$ 29 \cdot 71$ Population 1890 was............ 1,862 Prpulation in 1895 (est.) ......2,500

BEATRICE.-Beatrice is the county seat of Gage County.
LOANS
F UNDING BONDS-
6s, M\&S, $\$ 8.000$. When Due. Si..Sept. 7, 1905 Curbing Bonds-
6s, anu., \$18,959..... 1896-1901 K. C. \& B. RR. Bonds-
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 50,000 \ldots .$. Nov. 1, 1909 Subject to call at any time.
SeWER BONDS-
8 , Jan., $\$ 8,500$
6s, Jan., \$8,500........Jan. 1, 191
6 s, Jan., $\$ 16,000$........
Subject to call at any time.
Paving Bonds-
6s, Dec. $30,000 \ldots .$. Dee. 1,1896 (\$10,000 due y'rly) toDec. 1, 1898 6s, J\&D, \$20,000 .... June 1, 1909 6s, Jubject to call at any time. Subject to call at any time $6 \mathrm{~s}, \mathrm{~J} \& J J, \$ 19,000 \ldots \ldots$. July 1,1910 Subject to call at any time. 6s, $\mathrm{F} \& A, \$ 5,000 \ldots . .$. Aug. 1, 1910 $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \mathrm{t}$ to call at any time. s, M\&N, $\$ 4,000 \ldots .$. Nov. 1,1911
INTEREST is payable by Kountze Bros., New York City.
TOTAL of straight city bonds at the date of our latest returns was $\$ 270,500$, of which water debt was $\$ 125,000$; total district bonds, 139,457; total debt of the school district on Feb. 1, 1892, which is entirely separate from the city debt, was $\$ 70.000$
ASSESSED VALUATION in 1891 of real estate was $\$ 978,657$; of personal property, $\$ 276,982$; total, $\$ 1,255,639$; tax rate (per $\$ 1,000$ ), about $\$ 54 \cdot 25$, including city tax proper, $\$ 31 \cdot 00$, county tax, $\$ 17 \cdot 00$. State tax, about $\$ 6 \cdot 25$.
POPULATION in 1890 was 13,836 ; in 1880 was $2,447$.
BLAIR.-\{ $\begin{aligned} & \text { E. A. STUART, Mayor. } \\ & \text { I. C. ELLER, City Clerk. }\end{aligned}$
County seat of Washington County.
LOANS- When due. Tax valuation, real........\$121,263 6s, J\&J, \$5,000........July 1, 1909 Subject to call at any time. WATER WORKS BONDS -
7 s, Aug., $\$ 20,000 \ldots$ Aug. 10,1905 Subject to call at any time. Total debt 1896 Population 1880 was............., 1,317 INTEREST is payable in New York by Kountze Brothers.
BOONE COUNTY.-D. J. Paynter, Treas.
County seat is Albion.
LOANS
When Due.
Rs. Jan ABB BONDSJan. 7, 1901 Interest is payable in New York Bonded debt Feb. 1, 1896. $\$ 30,000$ Floating debt $\qquad$ Floating debt..........................3,000
Total debt.............. 33.000

Sinking funds.........
Net debt Feb. 1896. Tax valuation, real... Total valuation 1895

The assessed valuation of property is not to exceed 20 per cent of the actual value.

## BOYD COUNTY.-

 Interest payable at County Treas

## BUFFALO CO.-P. E. Stuckey, Treasurer.

## County seat is Kearney

$\qquad$
LOANS - When Due 6s, $\quad \$ 20,000 \ldots .$. Dec. 24,1896
$5 \mathrm{~s}, \ldots . .4,500 \ldots .$. July 1,1910 COURT HOUSE BONDS-
Cs, J\&J, $\$ 4 J, 000$
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 4 \bar{y}, 000 \ldots . . \mathrm{Jan} .1,1910$ Subject to call after Jan. 1, 1900 $7 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 25,000$ $7 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 25,000 \ldots$ May 1, 1900 5s, J\&J, $54,000 \ldots$...Jan. 1 ,


NTEREST is payable at Kearney, Neb.
FLOATING DEBT is in the form of registered county warrants drawing interest at 7 per cent.
BURT COUNTY.-County seat is Tekamah.
LOANS- When Due. |Tax valuation, personal. \$631,232 6s, J\&J, $\$ 105,000 \ldots .$. July 1,1901 Total debt (Subject to call.) Total debt Mar. 1896... $\$ 105,000$ Total tax (per $\$ 1,000$ ).. Tax valuation, real.... $\$ 105,000 \mid$ Population 1890 was.
INTEREST is payable by Kountze Bros., New York City.
BUTLER COUNTY.-County seat is David City.
LOANS- When Due. |Total debtMar. 19, 1895. $\$ 169,006$ ,

10s, July $\$ 119,000$.....July 1, 1897 5s, J\&J, $\$ 25,000 \ldots .$. July 1,1899 | $5 \mathrm{~s}, \mathrm{~J} \& J$, , $25,000 \ldots . .$. |
| :--- |
| $5 \mathrm{~s}, \mathrm{~J} \& J$ |
| $\$ 25,000 \ldots$ July 1, 189 | Tax valuation 1893.......2,538,56 State \& co tav (per $\$ 1,000$ ) $\$ 35.2$ Population 1895 (est.)

16,00
CASS COUNTY.-A. R. Eikenbary, Treasurer County seat is Plattsmouth.
LOANS- When Due. 5s, Jan., $\$ 80,000 \ldots . .$. Jan. 1, 1911 Bonded debt Jan 1896 . 1896 Bonded debt Jan. 1, 1896.. 880,000 Total valuation personal. $\$ 1,568,82$ State tax (per $\$ 1,000$ ) ......... $\$ 6 \cdot 5!$ York.

CENTRAL CITY.-\{ $\begin{aligned} & \text { ISAAO TYNDALE, Mayor, } \\ & 8, G, \text { CUMSTOCK, Treasurer }\end{aligned}$ County seat of Merrick County. LOANS- When Due. BRIDGE BONDS-
68, M\&N, $\$ 10,000$....Nov. 8,1918
Enbject to call aiter Nov. 8,1899
 6s, Subject to call at any time.
INTEREST is payable in New York Cit
COLUMBUS.-Columbus is in Platte County.
$\begin{array}{cc}\text { LOANS } & \text { When Due. } \\ \text { WATER Works } & \text { T } \\ \text { 7s, May } 1, \$ 25,000 \ldots . . . \text { May } 1,1906 & \text { T } \\ \text { Subject to call at any time. }\end{array}$

6s, Nov.1, $\$ 10,000$.....Nov. 1, 1908
subject to call at any time.
Bridas bonds
6s, May 1, $8,000 \ldots .$. May 1,1909
$6 s$, Dec. 1, $30,000 \ldots .$. Dec. 1,1917
, De. 1, 30,000............ 1,1, -
CUMING CO.-J. F. ZaगIoek, Treasurer.
West Point is the county seat.
LOANS- BoNDS- When Duce
4 42s, AdeO, $\$ 05,000$....Oct. 1, 1910 Sublect to call after 1900 . 6s, J\&J, \$30,000.....July 1, 1915 sublect to call after July 1, 1905 Bonded debt Jan., 1896... $\$ 65,000$ $\begin{array}{lr}\text { Floating debt.... } 189 . . . & 10,000 \\ \text { Total debt Jau., } & 7596.000\end{array}$

Precinct bonds (addr).. $\$ 30,000$ Tax valuation, personal. $1,547,712$ Total valuation $1895 \ldots 2,003,906$ Assessment about 15 aetual value,
State tax (per $\$ 1,000$ )..... $\$ 7,375$ state tax (per $\$ 1,000$ )
County tax (per $\$ 1,000$ ) Population 1895 (est.)...
Population 1890 was...

## DAKOTA CO

LOANS- $\begin{gathered}\text { When Due. } \\ \text { Bomled deht Jan., } 1896 \ldots \$ 125,000\end{gathered}$ Floating debt. ............ 20,000 Total debt. sinking tund ................ 145,000
 INTEREST is payable at Farmers' Loan \& Trust Co., New York, and at State Treasurer's office, Lincols, Neb.

## DODGE COUNTY.-W. Legro, Cleik., County seat is Fremont

LOANS-
78 , Mar. $1,810,000$
58, J.E.J, 850,000
When Due.

4rmeet to enll after July 1,1919
5\#, JdCJ. 8100,000
July 1, 1910
 Total valuation $1804 . . . .3,144,369$ Ansessment is 1 jo actual value, Population 1890 was ......... 19,260
Population 1880 was Popuation 1880 was............11.2fi3
Population 1895 (est).......26,000
sulject to call atter July 1, 1900
INTEREST is payabie by Kountze Bros., New York City,
DOUGLAS COUNTY.-H. B. Irey, Treas'r.
The county seat la Omalus.
LOANS-
When Due.
4 L 5, d\&J, $8150,000 \mathrm{NTB}$

- Eunoing Boxps- -Jaly 1, 1912
 $\begin{aligned} & 4 L_{24} \text { J\&J, } 119,000 \ldots . . . J u l y \\ & \text { Sulyject to wall after July } \\ & 1\end{aligned}, 1915$ Intercat payable in New York City.

Honded debt Feb, 1,'96. 8695,000 Tax valnation, real. .... 18,141,494 Total valuation 1895...22,502, 630 Assesament about 28 actinal value State tax (per $\$ 1,000$ )... County tax (per \& 1,000 ) Population 1895 (est.)......158,008

FALLS CITY.-G. W. Marsh, Mayor. County seat of Rtohardson County.
LOANS- When Due. 53, JkJ, 823,000 . Jill 5s, Jan. s7 Lightsubject to call after July 1,1910
Scjuct 5 school HoxisWoyke -....July 1, 1912 $68, \mathrm{M} \& \mathrm{~N}, \$ 80,000$ May 1, 1908 subject to call at any time
, Total debt Mar., 1896.. F 1, 1907 INTEREST Io paynlo Leresament about 1s act...360,000 Cotal tax (per 81,000 ) '92 ...8. $53 \cdot 64$ Population 1890 was ..........2, 102 Popmation 1803 (about) $\quad 3,000$ INTEREST is payable by the Treasurer of Rlehardson County.

FAIRBURY.-\{JOSEPH SARBACK, Mayor Connty seat of Jetferson County LOANS When duc. 5. JikD, $85,000 . . .$. Dec. 1, 1900 68, M\&N, 85,000......Nov. 1, 1890 Ga, July, 810,000 to call. 64, J\&J, 11,000 ...... sept. 1, 1007 Subject to call atter Bept.1; 1897
INTEREST on city bonda is pay.
able by Kountze Bros, N. Y. City.

## Fairbrary Procinct - <br> BALBOAD AID-

S, ....... $\$ 25,000$....Jan. 1, 1907 Sublect to call ifter.Jan. 1,1897
Total eity debt Jan i, 96 Sinking fuxd.............. 7,895 Net elty debt Jan, $1,96 \ldots 25,105$ Tax valuation, real,......246136 Tax valuation, personal. 113.223
Total valuation $1895 \ldots . . .359 .359$ Total valuation 1895 ...... 359.359 Assessment about 4 aetual vaime Population of city 1894 abt. 4,000

FREMONT.- WILLTAM FRIED, Mayor.
This is the county seat of Dodge
COANS CuL Bosds- When Due.
Bs, June, $815,000 . . . . J u n e$ 1, 1009 suldect to call at any time.
Cover Hoal
6s, Jmane, $\$ 10,000$.....Jume 1
63, Jnue, $810,000, . . J$ unie 1, 1909 sulject to call at any time
PaviNa Hosma-
6s, A.60, \$15,000
subjeet to call it any time 1909

58, June, $880,000 \ldots$ June 1, 1912
Optional 5 jears after date.


## LOANS-

Subiect to call at any When Due, 6s, June, $\$ 13,000$..... June 1, 1899 Subjeet to callat any time
Curbivg
Optiong1,265......June 1, 1899
ptional 5 years from date.
The Precinet bonds in the above table are not included in the city's total debt, as they are not payable from the city tax proper.
INTEREST on the sewer bonds, on the court house bonds and on the 5 per cent water bonds is payable at the Nebraska Fiscal Agency, New York; on all other city bonds at Fremont.
BONDED DEBT on January 1, 1896, was $\$ 233,265$; water debt (included), $\$ 89,000$; special assessment bonds (included), $\$ 24,265$. The city has at present no floating debt and no sinking fund.
ASSESSED VALUATION in 1895 of real estate was $\$ 611,594$; of personal property, $\$ 209,239$; total, $\$ 820,833$; total tax rate (per $\$ 1,000), \$ 84 \cdot 75$. Property is assessed at "about ${ }^{1} 6$ of its actual value." POPULATION in 1890 was 6,747 ; in 1880 it was 3,013 . According to local figures the population in 1895 was 10,000 .

GRAND ISLAND. $-\left\{\begin{array}{l}\text { W. H. THOMPSON. Mayor. } \\ \text { C. H. MINCK, Clerk. }\end{array}\right.$
County seat of Hall Countr.
LOANS- When Due. 6 6s, J\&J, $\$ 30,000$......Jan. 1, 1908 6 s , J\&J, $\$ 25,000$.....July 1,1909 Subject to call at any time.
MUNDEG BoxDs- May 1, 1900 subject to call at any time
Simer bon s$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 50,000$

July 1,1909
subject to call at any time.
WATER WORKS-
6s, J\&J, $\$ 30,000 \ldots . . . \mathrm{Jan} .1,1908$
subject to call at any time.
68, M\&N, $\$ 5,000 \ldots .$. May 1, 1906 6s, M.CN, $\$ 5,000$......May 1,1906 subject to call at any time.
GRAND IsLAND SChool District Rereving Bosds68, Subject to call at ans time $68, J d J, \$ 14,000 \ldots . . J$ Jan. $1,1905$. $68, \mathrm{~J} \& J, \$ 25,000 \ldots$..July 1,1909 subject to call after July 1, 1899 6s, M\&N, 885,000 .....Nov. 1,1905

Fremont Precinet-
Refunding Bonds-
RGFUNDING Bonds
s, ......, $\$ 50,000 \ldots .$. Feb. 1, 1908 Subject to call after Feb. 1, 1808 .

INTEREST is payable by Kountze Bros., New York City.
BONDED DEBT, ETC.-The eity's bonded debt on January 1, 1896, was $\$ 153.000$; water debt (lueluded), $\$ 70,000$; floating debt, $\$ 7,140$; total debt, $\$ 160,140$; sinking fund, $\$ 2,000$; net debt, $\$ 158,140$. Thesehool distriet debt on January 1,1896 , was $\$ 54,000$.
ASSESSED VALUATION (about 15 per cent of actual value) in 1895 of real estate, $\$ 518,371$; personal property, $\$ 219,799$; total, $\$ 738,179$; tax rate per $\$ 1,000, \$ 65 \cdot 375$, this inclading State tax $\$ 7 \cdot 375$, county tax $\$ 16 \cdot 00$, eity tax $\$ 22 \cdot 00$, and sehool tax, $\$ 20 \cdot 00$.
POPULATION in 1890 was 7,$536 ; 1880$ was 2,968 . Population in 1895 (about) 10,000 .

## HALL COUNTY.-H. J. Palmer, Treasurer.

County seat is Grand Island.
LOANS- G. I. RR. When Dice. $\left\lvert\, \begin{aligned} & \text { Tax valuation, real..... } \$ 1,696,306 \\ & \text { Tax valuation, personal }\end{aligned}\right.$ Gs, Jan s75,000. Th- 1.1899 Tax valuation, personal 944,021 Total debt Feb 1, 1895 $\$ 75,000$ Total valuation 1894 . $2,640,337$ $\begin{array}{cc}\text { Total debt Feb. 1, } 1895 . . & \$ 75,000 \\ \text { Sinking funds........... } & 33,000\end{array}$


## HAMILTON COUNTY.-County seat is A arora. <br>  

## HASTINGS.-\{D. M. McEL HINNEY, Mayor

Hastings is the county seat of Adams County.
LOANS- When Dike. SEWER BONDS-
 5s, A.t. 5,000 ........Oct. 15, 1912
68, AdeO, $860,000 \ldots$.....ct. 1, 1907 subject to call at anj time.
$58, \mathrm{M}$ in , $\$ 20,000 \ldots .$. May 1,1908

58, JubD, \$10,000 .....June2, 1910 5 subject to call at any time. 1911 WATEH BANDS- ....Apr. 1,1911 58, M.ds, $885,000 \ldots .$. Sept. 15, 1906 Sabject to INTEREST 152, M. 6 N, $\$ 10,000 \ldots$ May 21, 1914 Hscal agency-Kountze Brothers.
TOTAL BONDED DEBT Decernver, 1895, was $\$ 255,000$; water debt (included in total debt) 8110,000 . The water plant owned by the eity yields a revenue of aearly $\$ 10,000$ a year.
ASSESSED VALUATION in 1895 of real estate was $\$ 178,483$; of personal property, $\$ 207,895$; of rallroads, etc., 861,839 ; total, 8748 ,217 ; city tax rate (per $\$ 1,000$ ) $\$ 3800$, this including State and county tax $\$ 2500$ and city tax proper $\$ 3620$. Real estate is assensed at about. "one-fifth its actual value."
POPULATION in 1890 was 18,584 ; in 1880 was 2,817.
HEBRON.-Hebron is in Thayer County.
WATER WORKS
When Due. Hebron Precinct

5s. Adte 808 Ki
Oct. 1, 1910 6s, ...... $\$ 30$ AD-
 Subject to call at any time.
Total delt (last returns)... $\$ 25,000$ Subject to call after Jan. 1,1897
Total tax (per $\$ 1,000$ )


HOW ARD COUNTY.-County sent is saint Paul.

LOANS-
BRDGE BONDS-
B8, J\&J, $\$ 3,000$.. RITLROAD BONDS 88, Jan., $\$ 20,000$. REPUNDING BONDS 6s, JdeJ, $\$ 11,500$. 6, J.d., 11,500......Jan. 1, 1906 Subject to call after Jan, 1,1901 Fespisa bovis-
78, J\&J, $\$ 45,000 \ldots . . . J a n, ~ 1,1901$
INTEREST is payable in New Yor

JEFFERSON CO．－S．R．Merrell，Clerk．
The county seat of this county is Fairbury．
LOANS－
When Due． COURT HOUSE BONDS
$5, \mathrm{~J}, \mathrm{~J}, \$ 58,000$ ．．．．．．July 1,1907
 Sotal debt Jan，1，1896．．$\$ 8.58,000$
Tax valuation，real ．．．．．1，656，402 Tax valuation，personal．$\$ 946,303$ Total valuation $1895 \ldots$ 2，602，705 Assessment about $1_{5}$ actual value． $\begin{array}{ll}\text { Assessment abo } \\ \text { State tax（per } \$ 1,000, \\ \text { County tax }(\text { per } \$ 1,000) . & \$ 7 \cdot 00 \\ & 16 \cdot 00\end{array}$ County tax（per $\$ 1,000$ ）．
Population 1890 was．．．．

KEARNEY．－ $\begin{aligned} & \text { P．BRADY，Mayor．} \\ & \text { C．A．PRESCOTI，City Clerk．}\end{aligned}$
This city is in Buffalo County．
LOANS－Whend

CITY HALL－
5s，Sept．，$\$ 25,000 \ldots .$. Sept． 1,1908
SEWE Bow 6s，Jan．，$\$ 70,000 \ldots . . J a n .1,1910$
 6s，J\＆J， $814,400 \ldots \ldots . . J$ Jan．1， 1901
$6 \mathrm{~s}, \mathrm{~J} \& J, 18,000 \ldots \ldots . . . \mathrm{Juy}$ 1， 1905
$6 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 10,000$ $6 \mathrm{~s}, \mathrm{~A} \& 0,10,000 \ldots . . .0 \mathrm{ct} .1,1908$ Subject to call at any time．
$5 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}, \$ 60,000 \ldots$. Feb．12， 1912 ，$\$ 60,000 \ldots .$. Feb． 1

Kearney Precinct－
REFUND＇NG LoANs－
6s，J\＆J，$\$ 20,000 \ldots .$. Dec．24， 1896 Kearney Oity－ Bonded debt Jan 1，＇96．\＄289，000

Fluating debt．．．．．．．．．．．． | Fluating debt．．．．．．．．．．．． | 17,000 |
| :--- | ---: |
| Total debt．．．．．．．．．．．． |  |
| 06000 |  | vet debt Jan．1，1396．．$\quad \mathbf{6 0 0 , 0 0 0}$ Tax valuation，real．．．．． 727,949 Tax valuation，personai Total valuation， 1895. Assessment is 7 artual value． Potalation in 1890 was．．．．．．．81．074 Population in 1895（est．）．．．．7，7，000

INTEREST on the school bonds is payable at the otfice of the County Treasurer or by Kountze Bros．，New York；on the refunding bonds by the County Treasurec；on all other bonds at the City Treas－ urer＇s oftice．

## LANCASTER CO．－M．M．CobB，Treasurer．

The county seat is Lincoln．

## LOANS－

| FUNDING BONDS－ |
| :--- |
| $7 \mathrm{~s}, \mathrm{~J} \& J, ~ \$ 140,000 \ldots . . . J a n . ~ 1, ~$ | （\＄35，000 due y＇ly）to Mar．1， 1905 M．P． $2 d$ IssuE－

$51_{2 S}$ Jan．，$\$ 100,000 \ldots$ Jan．1， 1903 $5^{1} 1_{2} s$ Jan．，$\$ 100,000 \ldots . J a n . ~ 1, ~$
Valuation，etc．－ Total debt Apr．17， $1895 . \$ 590,000$ 15，000 Net debt ．．．．．．．．．．．．．．．．．．\＄575，000 INTEREST is payable at County Tax valuation，real．．．．．． $7,824.960$
Tax valuation，person＇1 $1,190.980$ Tax valuation，person＇l 1，190，980
Tax valuation，railr＇ds．1，182，403 Tax valuation，railr＇ds． $1,182,403$
Total valuation $1895 \ldots 10,19 \Omega, 343$ Assessment $1_{6}$ of actual value． State tax（per $\$ 1,000$ ）$\ldots \ldots . . \$ 7 \cdot 125$
County tax（per $\$ 1,000$ ）．．．．． $16 \cdot 30$ County tax（per $\$ 1,000$ ）．．．．．． $16 \cdot 30$
Population 1890 was．．．．．．．．76，395 Population 1890 was．．．．．．．．．76，395
Population in 1895 （est．）．．．70，000

LINCOLN．－$\left\{\begin{array}{l}\text { FRANK A．GRAHAM，Mayor }\end{array}\right.$
Lincoln is the county seat of Lancaster County．

LOANS－When Dive．
ALLEYPAV＇GDISTRICTS $1,2 \& 3$－
 6s，ann．， $1,300 \ldots . .$. Nov． 1,1900 CHI．R．I．\＆PAC． 5s，J\＆J，$\$ 50,000 \ldots . .$. Oct． 1,1900
District Paving Bovis 6s，semi－an．，$\$ 15,300$ ．．Oct． 1,1896 （\＄1，700 due y＇rly to Oct．1， 1904 s，Aug．，150，000．．Aug．15， 1897 6 s ，ann．， $92,000 \ldots$ July 1,1898 $\begin{array}{lr}68 \text { ，aun．．} & 9,000 \ldots \text { Oct．} 1,1900 \\ 68, \text { ann，．} & 243,000 \ldots \text { July } \\ \text { 6s，} & 1901\end{array}$ $\begin{array}{lr}68, \text { ann，＂} & 243,000 \ldots \text { July 1，} 1901 \\ 6 \mathrm{~s} \text { ，aun．，} & 70,000 \ldots \text { Sept．1，} 1901\end{array}$ $\begin{array}{ll}6 \mathrm{~s} \text { ，aun．，} & 70,000 \ldots \text { Sept．} 1,1901 \\ 68, \text { aun．，} & 25,200 \ldots \text { Oct．} 1,1901\end{array}$ $\begin{array}{ll}68 \text { ，ann．，} & 25,200 \ldots \text { Oct．} 1,1901 \\ 6 \text { s．ann．，} & 79.000 \ldots \text { July } 1,1914\end{array}$ FR．ELK．\＆MO．VAL．RR．－
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 50,000$ Subject to Subject to cali at any time．July 1906 FUNDING Bonds－
6s，July，$\$ 20,000 \ldots$
6s，Rept．， 9,500 ．．．．July 10， 1902 6s，Sept．， $118,000 \ldots$ ．．．．Sept．1， 1902 Os，ann．，$\$ 90,000$ ．．．．．．Jan．1， 1914 Suliject to call after Jan．1， 1904
$.5-28$, A $\& 0, \$ 27,000 \ldots$ Apr． 1,1906 $5-28$, A\＆O，$\$ 27,000 \ldots$ Apr． 1,190 Subject to call at any time．
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 100,000 \ldots . . \mathrm{July} 1,1902$


## Subject to call Aug．1， 1900

PAR VALUE．－Bonds are mostly for $\$ 1,000$ each．
INTEREST．－Interest is payable in New York at Kountze Bros．
TOTAL DEBT．－The bonded debt on Jan．8，1396，was $+1,621,183$ including district paving bonds to the amount of $\$ 452,083$ ；floating debt about $\$ 35,000$ ．In 1892 the total debt was $\$ 1,535,000$ ．School －debt in Mareh， 1895 ，was $\$ 110,000$ ．

ASSESSED VALUATION in 1895 of real estate was $\$ 5,060,903$ ； personal property，$\$ 693,335$ ；totå，$\$ 5,754,238$ ；total tax rate（per $\$ 1,000), \$ 32 \cdot 425$ ．Property is assessed at one－sixth of its actual value POPULATION．－In 1890 was 55,154 ；in 1880 was 13,003 ．
EXPLANATORY OF BONDS．－Many of the bonds are subject to call before maturity，certain of these heing indicated in the table above． All are exempt from taxation．

NEBRASKA CITY．－H．H BARTLING，M yor． County seat of Otoe County．
＂LOANS－When due． $7 \mathrm{~s}, \ldots,{ }^{2} \$ 3,100 \ldots . .$. Apr．$^{2} 1,1896$ ＇part due each year）to Apr．1， 1899 FUNDING BOND－

Mun，$\$ 44,000 \ldots$ May 1， 1903 s，．．．．$\$ 150,000 \ldots . . J a n .1,1908$ Subject to call at any time． Paving Bonds－
$7 \mathrm{~s}, \ldots . ., \$ 30,000 \ldots \ldots$. Jan． $1,95 \& 98$
Subject to call at any time
6 s，．．．．．．，$\$ 15,000 \ldots .$. July 1,1910
INTEREST is payable in New York，at Kountze Brothers．
TAX VALUATION in 1891 was $\$ 973,000$ ；total tax rate（per $\$ 1,000$ ），$\$ 36.50$ ．

POPULATION in 1890 was 11,494 ；in 1880 was 4,183 ．

SEWER BONDS－
6s，．．．．．$\$ 32,000$ ．．．．Sept． 1,1908 6 s Subject to call at any time． $68, \ldots ., 88,000 \ldots .$. Aug． 1,1910 Neb．Crty School District－ 6s，．．．．．．，\＄20，000．．．．June 1， 1909 Nebraska City Precinet－
RALLKOAD LOAN－
$5 \mathrm{~s}, \ldots \ldots ., \$ 40,000 \ldots$ Dec． 1,1896
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 50,000 \ldots . . . \mathrm{July}$ 1， 1912 ． Optional after July 1， 1902 Missouri Pacific RR．－ $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 50,000 \ldots .$. Nov．1， 1905 5s，J\＆J，$\quad 20,000 \ldots . . J a n . ~ 1,1906$
REFUNDING BoNDS－ $51_{2 s}$, A\＆O，$\$ 30,000 \ldots$ Oct．1， 1902
$51_{2 s}$ ，J\＆J， $25,000 \ldots$ Dec．20， 1905 Subject to call at any time．
SEWER BONDS
5 s ，M\＆S，$\$ 80,000$
$5 \mathrm{~s}, \mathrm{M} \mathrm{\& s}, \$ 80,000 \ldots .$. Rept．1， 1906 $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000 \ldots .$. Aug． 1.1910 W Subject to call at any time． 6s，May，$\$ 7,000 \ldots .$. May 26,1902
6s，May， $3,000 \ldots .$. May 29． 1902 6s，May， $10,000 \ldots . .$. May 29， 1904 6s，Nov．， $35,000 \ldots . .$. Nov．$^{2}$ ． 26,1904
6s，Dec．， $15,000 \ldots . . .$. 6s，Feb．， 40,000 ．．．．．．．．．．．beb．24， 1905 5s，ann．，26，600．．．．．．．．．Dec 1， 1904 （\＄，A \＆O $\$ 10,000$ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 10,000 \ldots .$. July 1， 1902 5 s, A\＆O， $47,000 \ldots \ldots .$. Oct． 1,1912 5 SCHOOL BONDS－
Subject to call after Dec．1， 1914

NORFOLK．－$\left\{\begin{array}{l}\text { M．C．WALKER，Mayor．} \\ \text { E．}\end{array}\right.$
This city is in Madison County．

## LOANS－ <br> $\qquad$

6s，．．．．，$\$ 7,000 \ldots$. SEWER BONDS （s，．．．．，$\$ 8,000 \ldots . .$. ． Norfolk School Distir 15， 1907 5 s，．．．．．$\$ 25,000 \ldots . .$. ．Aug．1， 1909 Subject to cail at any tinae．
Water bond 6s，$\$ 40,000 \ldots \ldots .1913$

Total city debt Nov．，1895．\＄70，500 Sinking fund．．．．．．．．．．．．．．．4，000 Net city delt Nov．， 1895 ．．653，500
Tax valuation，real．．．．．．．．250，000 Tax valuation，personal．．．． 80,000 Total valuation 1895 ．．．．．330，000 Population of city 1890 was 3,038 Population of city 1880 was 547 Population in 1895 （est．）．．．．．4，000
OMAHA．－W．J．Broatsh，Mayor．
Omaha is situated in Douglas County．

| LOANS－ ${ }^{*}$ City Hall．Bond | When | Renewal－ <br> $5 \mathrm{~s}, \ldots . . \$ 100,000 \ldots \ldots .1909$ |
| :---: | :---: | :---: |
| $41_{2}$ s，J \＆S，$\$ 100,000$ | Jl＇y 1，1910 | SCHOOL DISTRICT BONDS－ |
| 5s，$\ldots . .25,000$ | 1908 | $5 \mathrm{~s}, \ldots .$. ，$\$ 200,000 \ldots \ldots . .1908$ |
| $5 \mathrm{~s}, \ldots . .100,000$ | 1909 | $58_{1} \ldots . .3$ 385，000．．．．．．． 1912 |
| $5 \mathrm{~s}, \quad \ldots . .100,000$ | 1911 | SEW KR BoNDS |
|  | 1912 | 6s，M\＆S，$\$ 100,000 \ldots$. Sept．， 1901 |
| $4{ }^{1} 2 \mathrm{~S}, \ldots . \mathrm{CN}$ \＄50，000 | 1910 | 5s，M\＆N， $50,000 \ldots . .$. |
| Paving Bonis |  | 5s，J\＆J． $70,000 \ldots . . . . . .1904$ |
| 5s，M\＆N，\＄100，000． | 1903 | $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 100,000$ ．．．Sept．， 1907 |
| $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 100,000$ | 1904 | 5s，．．．．．．．100，000．．．．．．．．．． 1908 |
| 58，F\＆A，50，000． | 1905 | 5s，．．．．．．，100，000．．．．．．．．．． 1909 |
| $5 \mathrm{~s}, \mathrm{~J} \& J, \quad 50,000$. | 1906 | $5 \mathrm{~s}, \ldots . .1$ ，100，000 ．．．．．．．．． 1913 |
| 5s，A\＆O，50，000． | 1906 | $41_{28} 8, \ldots . . \mid$ ，50，000 ．．．．．．．．． 1910 |
| Js，M\＆S，75，000． | Sept．， 1907 | $41_{2 S}$ s，F\＆A， $100,000 \ldots . \mathrm{Aug}^{\text {，}}$ ， 1906 |
| ¢s，$\ldots$ 10．． $100,000$. | 1908 | Special Assessment Bonds |
| כ¢ $\mathrm{s}, \ldots$. ． 75,00 | 1909 | Curbing \＆Guttering－ |
| 58，．．．．50，000． | 1912 | 6s，yearly，$\$ 154,800 \ldots$ ．Part yearly |
| 3s， 10. | 1913 | Alley Paving－ |
| 412s，．．． 75,000 | 1910 | 6s，yearly，$\$ 40,600 \ldots$ ．．Part yearly |
| Fonding Bonds－ |  | District Paving Bond |
| 7s，M\＆N，\＄66，100． | 1900 | 6s，yearly，$\$ 980,700$. Part yearly |
| $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 100,000 .$ | 1905 | Grading Bonds－ \＄178，450 Part yenrly |
| S，M\＆N，\＄100，000 | 1912 | ETMPROVEMEN |
| ＊Park Bonds－ |  | 5 s and $6 \mathrm{~s}, \$ 522,220 \ldots$ ．Part yearly |

INTEREST is payable in New York by Kountze Bros．
TOTAL DEBT，ETC．－The subjoined statement shows Omaha＇s total municipal debt，the sinking fund held by the city against the same，the water debt，and the eity＇s floating dobt，on the 1st of January of each of the last four years．
$\begin{array}{lcrrrr} & 1895, & 1894 . & 1893 . & 1892, \\ \text { Total bonded debt．．．．} \$ 3,011,100 & \$ 3,011,100 & \$ 2,447,500 & \$ 2,036,100 \\ \text { Sinking funds．．．．．．．．} & \ldots & 15,085 & 54,578 & 127,000\end{array}$ Sinking funds．

Net debt．．．．．．．．．．．．．．．．．．．．．$\overline{\$ 2,996,015} \overline{\$ 2,392,922} \overline{\$ 1,909,100}$ In addition to the above the district debt（payable by special assess－ ment）was $\$ 1,876,750$ on Jan．1，1894，and the school district debt was $\$ 585,000$ ．
＊DEBT LIMITATION．－The city debt is limited by the Charter of 1893 （Section 66）to 10 per cent of the assessed valuation．The city hall bonds，fire engine bonds，library bonds and park bonds，amounting in all to $\$ 1,050,000$ ，are excluded from this Charter limitation．
ASSESSED VALUATION．－The city＇s assessed valuation，＂abou 1－10 cash value，＂and tax rate have been as follows：

| Fears． | Real． | sed Valua Personal． | Total． | $\begin{gathered} \text { Tax Rate } \\ \operatorname{per} \$ 1,000 . \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: |
| 1895．．． | \＄16，460，801 | \＄3，193，665 | \＄19，654，466 | \＄44．00 |
| 1894 |  |  | 19，926，780 | $44 \cdot 00$ |
| 1893 | 16，915，239 | 3，556，777 | 20，47－2，016 | $44 \cdot 00$ |
| 1892 | 16，740，898 | 3，690，861 | 20，431，759 | $41 \cdot 00$ |
| 1891 |  |  | 20，431，759 |  |
| 1890 | 16，303，131 | 3，697，045 | 20，000，176 | 41.50 |
| 1889 | 16，642，831 | 4，083，848 | 20，726，679 | $48 \cdot 00$ |
| 1887. | 12，798，119 | 3，716，625 | 16，514，744 | $23 \cdot 25$ |

POPULATION．－In 1890 it was 140,452 ；in 1880 it was 30,518 ；in 1870 it was 16,083 ．
ORD IRRIGATION DISTRICT．－－E．P． Clements，Secretary．
Ord is in Valles County．
 Population in 1895 （est，）．
Inter st payable by state Treas＇r．
OTOE COUNTY．－H．R．HAAS．Co．Cierk．
County seat is Nebraska City．Four and one－half per cent bonds will be issued May 1，1896，to re－place the 6 per cent refunding bonds．
LOANS－ $\qquad$

5s，A\＆O，$\$ 50,000 \ldots .$. Apr．1， 1906 subject to call at any time． 6s，M\＆N，$\$ 85,000 \ldots .$. 6s，Man，$\$ 85,000 \ldots . .$. May 1， 1906 4s，J\＆J，\＄77，000．．．．．．July 1， 1914 Subject to call after July 1， 1904
5s，F\＆A，$\$ 165,000$ ．．．．Feb．1， 1909 Subject to call at any time． $58, \mathrm{~J} \& J, \$ 78,000 \ldots .$. July 1， 1909

INTEREST is payable at the office of the County Treasurer
TAX FREE－All the county＇s bonds are exempt from taxation．

## PAWNEE CITY．－A．J．RHodes，Mwor．

## This village is in Pawnee Countr．

ELEctric Light Bonds－
7 s ，Aug．，$\$ 4,000$ ．．．Due in 20 years
W ITER WORKS－
$7 \mathrm{~s}, \mathrm{~J} \& J, \$ 28,500 \ldots . . . \mathrm{Jan} .1,1909$
Subject to call after Jan．1， 1899 Floating debt．
Total debt Apr．1，1895．．．．$\$ 31,200$
Tax valuation，real．．．．．．．．．．139，097
Tax valuation，personal．．．100，623

Total valuation $1894 . . .$. ．$\$ 239,720$ Assessment about $1-5$ actual value． Tax rate（per $\$ 1,000$ ）．
P，WNEE City Phecinct－
Railroad loan－
6s，$\ldots . . . \$ 25,000 \ldots$ ．July 1,1906 Population of village $1890 \ldots 1,550$
Population of village $1880 \ldots 763$ Population in 1895 （est．）．．．．． 2,400

## PLATTE COUNTY.-G. W. Phillips, Clerk.

 County seat is Columbus.LOANS When Due. Total debt Nov. 1895... \$94,000
 Subject to call after July 1, 1900 Population1880 was.......... 9,511 INTEREST payable at County Treasury.

PLATTSMOUTH. $-\left\{\begin{array}{l}W \text { W. H. NEWELL, Mayor. } \\ \mathrm{K} . \\ \text { FOX, City Clerk. }\end{array}\right.$ This city is the county seat of Cass County.
LOANS- When Due.
RHFDNDG BoNDS-
S8, FdA, $\$ 21,000$....Ang. 1, 1905 5s, FdA, $\$ 21,000$.....Ang. 1,1905
HIGH \&CHOOL REFUNDING62as, F\&A, 853,000 . Aug. 1, 1905
PiviNg Bovins68, A\&O, $\$ 10,000$.....Apr. 1, 1908 6,000 .. Aug. 9, 1896-97

Omara Southern RR.subiay, $\$ 40,000 . .$. May 1, 1910 sumject to call after May 1,190 B
R-ILROAD REEUNDING Bonds 6s, Jan., \$25,000.....Jan. 1,1901 $6 \mathrm{~s}, \ldots ., 10,000 \ldots . . . \mathrm{July} 1,1910$ subject to eall. \$9,000: total debt, $\$ 208,000$.
ASSESSED VALUATION in 1895 of real estate was $\$ 406,303$; of personal property, $\$ 133,114$; total, $\$ 539,417$; total tax rate (per $\$ 1,000$, $\$ 99 \cdot 50$. Real estate is assessed at "about one-fourth its actual values personal property, one-third."
POPULATION.-In 1890 was 8,392 ; in 1880 was 4,175 . In 1895. according to local Hgures, the popolation was 7,500 .

## RICHARDSON CO.-County seat is Falls City.

Ss, LOANS- $\quad$ When Due $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1894, \ldots . . .83,250,000\end{aligned}\right.$ Abt. $\$ 15,500$ due $\begin{gathered}\text { rrls on July } 1 .\end{gathered}$ Interest payable at Co. Treasury. Bonded debit dawt retmrus 390,000 Assessment is 1 -5 metual value State tax (per $\$ 1,000) \ldots \ldots . .87 \cdot 14$ County tax (per 81,000 ).
Population in 890 was Population in 1890 was

TAX FREE, The bonds
TAX FREE. - The bonds fesued by this county are exempt from tax ation.

SAUNDERS CO.-P. B. Olson, Treasurer.

## County seat is Walioo.

LOANS-
When Dree. 10s, Jan,. $\$ 160,000$. interent is Jayable at New York
Total debt Jan. 1896 . Total debt Jau. 1, 1896.. $\$ 160,000$ Ket debt Jan. 1, 1896..... 115,000

## SEW ARD.- $\begin{aligned} & \text { JOHN ZMMMERER, Mayok. } \\ & \text { L. F. SCHULIZ, Treature }\end{aligned}$

This eity is the county seas of seward County.

LOANS BovDs- When Due.
 Watisic Wurke6s, Sept, $830,000 \ldots$. Sept. 16, 1909 Total debt Meh. 1,1896 ... $\$ 15,000$

Tax valuation, real ....... 8145,287 Tux valuation, personal.
Total valuation $1895 . \ldots 2 . .265$
205,133 fotal valuation 1895. 205,138 Total tax (per $\$ 1,000$ )..... $\$ 75 \cdot 125$ Population in is90 was......2.10 Fopulation in 1896 (est.)......2,250

SEW ARD CO.-J. O. Mulfinger, Treasurer.

## Comnty meat is seward.

LOANS- When Duc. 6a, JiseJ, 8100,000 ....May 15, 1904 sonded to call.
Bonded debt Jan. 1, 1896 $\$ 100,000$
SHERMAN CO.-
County seat is Loup City.
LOANS- When Due.
OLD EONDING BospeGs, ….... $818,000 \ldots$...
Ba, ....... 838,000 ... Sept. 1, 1906 $58, \ldots . . . ., \$ 20,000 \ldots$. Sept. 27, 1908 200. .sopt 1, 1912

Assessment abont $1-5$ actual valne State tax (per 81,000 ), .... $87 \cdot 38$ Popolation in 1890 was..... 16,140 Population 1895 (eat.)........17,000

Syracuse is in Otoe County.
LOANS- When Due. Tax valuation, personal...851,095
WATER BONDS- Tutal valuation 68,Sept. 15, $\$ 10,500$, Sept. 15, 1914 4 Total valuation 1894.......108,873 Optional after Sept, 15, 1914 Assessment about ${ }^{\text {and }}$ actual value. Total debt Jan., 1896... $\$ 10,500 \mid$ Total tax per $\$ 1,000 \ldots . . . \$ 56.50$ ax valuation, real:.....-57,778
INTEREST is payable in New York at the Nebraska fiscal agency.

TECUMSEH.-This city is the county seat of Johnson Co. | LOANS- When Dice. | Water Works- |
| ---: | ---: |
| City Hadl and El'ctric Light- | 6s, ......., $\$ 21,000$ |

 Subject to call after Jan. 1, $1900 \mid$ Population 1890 was............ 1,654

## WASHINGTON CO.-W. Gaulitie, Clerk.

Connty seat is Blair.
LOANS- When due. Total debt Mar. 1896....\$264.00068, J\&J, $\$ 35,000$. July $1,{ }^{\circ} 07$ \& ${ }^{\prime} 09$ Tax valuation, real....... 7440,853 6s, J\&J, $\$ 35,000$..July $1,,^{\prime} 07$ \& '09
RALLROAD BONDS8s, July, $\$ 75,000 \ldots$.
REEUNDING BONDS-
5 5, A\&O, $\$ 150,000 \ldots$ Apr. 1, 1910 Br, aco, $\$ 150,000 \ldots$ Apr, 1, 1910 To:al tax (per $\$ 1,000$ )... $\$ 23.625$ Bonded debt, Mar., 1896.\$260,000 Population 1890 was... 11,869 4,000 Population 1896 (est.). 14,000 INTEREST on the \& per cent bouds is payable at the office of the County Treasurer; on other bonds at the State Fiscal Agency, New New York.

## YORK.-\{ $\left\{\begin{array}{l}\text { S. N, KIIDON, Mayor, } \\ \text { C. N, GAReENTEK, Clerk. }\end{array}\right.$

This is the county seat of York County.
LOANS - When Due. Total debt Nov., 1895..... 834,600 6s, J\&J, 87,000 Tax valuation, real..........187,646 6s, JdJ, $7,000 . . . . . . J a n . ~ 1, ~$
Funimik Bonds6s, J\&D. \$4,600...... Dee. 1, 1909 Subjeet to call after Dec. 1, 1899 RaILkOAD AID68, Oct, $13,000 \ldots . . .0 c t .1,1907$ Tax valuation, personal..107,525 Total valuation, 1 - $95 \ldots . .295,171$ Assessment about 18 actual value Total tax (per $\$ 1,000$ ) ..... \$106.75 Population 1890 was.........3,405

## YORK COUNTY.-J. D. WHITE, Clesk.

## County seat is York

LOANS- When Due. $\mid$ Total debt Jan. 1, 1896.. 890,000 NEMPASKA RAILWAY BoNDS - Tax valuation 1895.......2,206,161 10x, Ang., $\$ 43,500 \ldots$ Aug. 1, 1897 REFUNDING BONDS65, F\&A. $\$ 46,500$.......Ang. 1, 1905 oubject to call at any time. INTEREST is payablo in New York City.

# State of Kansas. 

ITS
DEBT, RESOURCES, Etc.
Orcanized as a Territory (Act May 30. 1854) - May 30, 1854 Admitted as a State (Act Jan. 29, 1861) - Jan. 29, 1861 Total area of State (square miles) 81.318 State Capital

Topeka
Governor (term exp. $2 d$ Mon. Jan. '97) - - E. N. Morr Secretary of State (term ends 2 d Mon. Jan. '97) W. C. Edwards Treasurer (term ends 2d Monday Jan. '97) - Otis L. Atherton Legislature meets biennially in odd years on the 2d Tuesday in January. There is no limit to lengtin of sessions, but mem bers can receive pay for only 50 days services in the aggregate.
INCIDENTS IN STATE ORGANIZATION, ETC.-See State and City Supplement of April, 1893. page 124, for the facts and statements heretofore given under this bead.
HISTORY OF DEBT. When Kamas was almitted Into the Union as a State (in 1861) it had a bonded debt of $\$ 150,000$. The Constitution. of 1859 limited the debt-making power to one million dollars (withcertain restrictions and exceptions), as more fully described below. In 1866 the bonded debt was $\$ 630,775$, of which the State owned $\$ 28,650$. In 1878 the total bonded debt was $\$ 1,181,975$, of which the State owned $\$ 713,600$. On Jan. 1, 1896, the debt amounted to $\$ 752,000$, of Which $\$ 9,000$ was held by the State Uuiversity fund and $\$ 487,000$ by the permanent school fund, leaving only $\$ 256,000$ bonds outstanding The State loans at present are as follows:

> LOANS

PAR VALUE OF BONDS.-The bonds held by the public are all for $\$ 1,000$ each.
INTEREST is payable in New York at the National Bank of theRepublic.
TOTAL DEBT on Jan. 1, 1896, was $\$ 752,000$, of which $\$ 496,000$ was held by the State funds.

ASSESSED VALUATION．－The State＇s assessed valuation（about 33 per cent of actual value）and tax rate have been as follows in the years named：

|  | Total Equal－ | State Tax | Fears． | Valuation． | State Tax． |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Years． | ized Valuation． | p．\＄1，000 | 1886 | 3277，113，323 | \＄4．10 |
| 1895. | ． $8329,939,031$ | \＄4．25 | 1885 | 248，846，811 | 4.01 |
| 1894. | 337，501，722 | $3 \cdot 90$ | 1884 | 237.020391 | $4 \cdot 50$ |
| 1893 | 356，621，818 | $3 \cdot 08$ | 1883 | 203，184．489 | $4 \cdot 30$ |
| 1892 | ．342，682，845 | $3 \cdot 09$ | 1880 | 160，570，761 | $5 \cdot 50$ |
| 1890. | ． $348,459,943$ | $4 \cdot 25$ | 1876 | 133，832，216 | $5 \cdot 50$ |
| 1889. | ．360，815，073 | $4 \cdot 20$ |  |  |  |

DEBT LIMITATION，－Kansas has by its Constitution given the State power to contract public debts for the purpose of defraying extra－ ordinary expenses and making publie improvements in an amount not to exceed $\$ 1,000,000$ ．This limit，however，has two exceptions．First， the next section provides that it may be exceeded if the proposed law ifor creating such debt shall be submitted to a vote of the electors，and if the proposed law be ratified by a majority of the votes cast．Second， the section following provides that the State may borrow money to repel invasion，\＆c．We give these sections in full and also the＇subse－ quent one which forbids the State being a party to internal improve－ ments．

Debls，annual tax；proceeds．For the purpose of defraying extraordin ary expenses and making public improvements，the state may contrac public debts；but such debts shall never，in the aggregate，exceed one million dollars，except as hereinafter provided．Every such debt shall be authorized by law for some purpose specitied therein，and the vote of a majority of all the members elected to each House，to be taken by the such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt and the principal thereof when it shall become due；and shall specifically appropriate the proceeds of such taxes to the payment of such principal and interest；and such appropri－ ation shall not be repealed nor the taxes postponed or diminished unt the interest and principal of such debt shall have been wholly paid． in provided，unless the proposed law for creating such debt shall first be submitted to a direct vote of the electors of the State at some general election；and if such proposed law shall be ratified by a majority of al the votes cast at such general election，then it shall be the duty of the Legislature next after such election to enact such law and create such debt，subject to all the provisions and restrictions provided in the pre ceding section of this article．
Borrow money．The State may borrow money to repel invasion， suppress insurrection or defend the state in time of war；but the the loan was authorized，or to the repayment of the debt thereby created．
Internal improvements．The State shall never be a party in carrying on any works of internal improvement．

MUNIOIPAL indebtedness is not restricted by the Constitution at all， The only provision for the regulation of such matters contained in thit instrument is the following，requiring the Legislature to make general laws and restricting the power to make debt in the case of cities，towns and villages．
Oities．Provision shall be made by general law for the organization of cities，towns and villages；and their power of taxation，assessment， borrowing money，contracting debts and loaning their credit，shall be －so restricted as to prevent the abuse of such power．

Under the foregoing the legislation of Kansas has become so exten sive that our limited space here does not admit of even a brief digest． The reader will，however，find the ground very fully covered in a series of articles which were published in the Chroniole，Vol．53，pages 854 and 942，and Vol．54，pages 42 and 128.

POPULATION OF STATE．－The population of Kansas has been as follows in the years named：
$1895 \ldots \ldots . .$. ．．．．．．．．．．．．．．．．．．．．． $1,500,000 \mid 1870$.
1860
64，399

In 1860－70 increase was 257，193，or 239．91 per cent ；in 1870－80 631， 697 ，or $173 \cdot 35$ per cent；in 1880－90 431,000 ，or $43 \cdot 27$ per cent．
The proportion of the colored population was 4.33 per cent in 1880 and 3.59 per cent in 1890．In number blacks were 627 in 1860；17，108 in 1870 ； 43.107 in 1880，and 51,251 in 1890.

## Cities，Counties and Towns IN THE <br> STATE OF KANSAS

NOTE．－For reports not given iu alphaoctical order among the following see last page of＂Kansas＂
The National Bank of the Republic of New York City has been ap－ pointed fiscal agent for the State ol Kansas，aud all bonds or coupons of minor civil divisions of the State，which by their terms are payable in New York，will be paid at the above－named bank．

ALLEN COUNTY．－JAMES WAKEFIELD，Cerk． County seat is Iola．

When Due．
6s，J\＆J，$\$ 135,000$ ．．．．．July 1， 1900
Total debt Jan．1，1896．．\＄135，000 Sinking fund． Net debt Jan． $1,1896 \ldots . .18,126,500$ Tax valuation，real ．．．．．． 328,617

INTEREST is payable at the State Fiscal Agency，New York．
ALMA CITY．－Henry Pauly，Mayor．
This city is the county seat of Waubaunsee County．

LOANS－When Due．｜Tax valuation，personal．．．．$\$ 21,536$ $6 \mathrm{~s}, \ldots$. ，$\$ 8,000 \ldots . .$. June 12,1908 Population in 1890 was．．．74．483 | Total debt Mar． $20,1895 \ldots \$ 3,000$ | Population in 1890 was．．．． 1,125 |
| :--- | :--- |
| Population in 1880 was．．． |  | Total debt Mar． $20,1895 . . \$ 33,000$

Tax valuation，real．．．．．．． 52,947

ANDERSON CO．－County seat is Garnett．


ANTHONY．－This town hip is in Harper County．
LOANS－ RADS－When Due．Total debt（last returns）．．$\$ 45,576$
7R，${ }^{\text {RALLOAD }}$ BONDS－$\$ 27,000 \ldots$ May 1,1905
$68, \ldots \ldots ., 15,000 \ldots$ July 1,1908
$68, \ldots \ldots ., \quad 1,576 \ldots$ May 1,1920
 Pax valuation $1893 \ldots \ldots . .239,112$
$\left\{\begin{array}{l}\text { JOHN D．BROWN，Mayor．} \\ \text { J．P．HORTON，City Clerk．}\end{array}\right.$
ANTHONY CITY．
This city is in Harper County．
LOANS－
When Due．
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 5,000 . . . .$.
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 35,000$
6s．M\＆N，20，000．．．
July 1， 1902
Ma 1， 1908
6s，A\＆O，$\$ 50,000$ － 1,1920

STOCK BoNDS－
6 s ，J\＆J，\＄4，000
Oct．1， 1918
Delinguent $\$ 4,000$ ．
July 1， 1902
City warrants Jan．1， 96.
Bonded debt Jan．1，＇96．．$\$ 149,000$ Floating debt．．．．．．．．．．．．．．． 21,300
Total debt．．．．．．．．．．．．．．．． 170,300 Sinking fund 70,300
2,339 Water debt（notincl＇ded）．$\quad 2,339$ Assessed valuation 1895．239，907 Assessed valuation 1894．252，421 Assessment about 23 actual value．
Total tax（per $\$ 1,000$ ）．．．．．．$\$ 75 \cdot 00$ Total tax（per $\$ 1,000$ ）．．． Population in 1896 （est．）．
Population in 1890 was．．．
＊The city is enjoined from making levy to pay either interest or prin－ cipal，and the case is now in the U．S．Court of Appeals．
TAX FREE．－All the above bonds are exempt from taxation in
ARGENTINE．－F．A．WILLARD，Mayor．
 Floating debt．．．．．．．．．．．．．． 29,035
TAX FREE．－All bonds issued by this city are exempt from taxa－ tion．
INTEREST is payable at the Kansas Fiscal Agency，New York City．
ARKANSAS CITY．－$\left\{\begin{array}{l}\text { G．W．OUNNINGHAM，Mayor．} \\ \text { O．LNGERSOLL，City Clerk．}\end{array}\right.$
Arkansas City is situated in Cowley County．In addition to the bonds below there are $\$ 50,000$ D．M．\＆A．RR． 6 per cent bonds，dated 1888， which are supposed to be illegal，the Court having jssued a permanent injunction against their being paid．There is also a mortgage of $\$ 150$ ， 000 against the city water works，which is not included in the total debt．The works are now in the hands of a receiver．The opinion is that they will be sold under foreclosure of the mortgage，as the city has been enjoined from paying the interest

## LOANS When Due．REFUNDING BONDS

CrTY B
Sept．1， 1906 Subject to call after Sept．1， 1896 INTERNAL IMPROVEMENT－
$78, \ldots \ldots$ ．$\$ 44,748 . \ldots \ldots$ ．．part y＇rly
6s，M\＆N，\＄11，000．．．．．Nov．6， 1915
6s，M\＆N，$\$ 24,000 \ldots$ ．．．．Nov．1， 1921
$7 \mathrm{~s}, \ldots . ., \$ 16,000$ ．．part due $\mathrm{J}^{\prime} \mathrm{rly}$ ．
$7 \mathrm{~s}, \ldots . . ., \$ 16,000 \ldots$ part due $y^{\prime} r l y$.
$7 \mathrm{~s}, \mathrm{April}$,
$2,000 \ldots$ April 4， 1901 WATER BONDS－
．Sept． 18,1901
6 Subject to call at any time．
is，F\＆A．$\$ 7,500 \ldots . .$. Aug． 1,1916
Subject to call after Aug．1， 1896
PAR VALUE OF BONDS．－The bonds are all for $\$ 1,000$ ，except the RR．Aid 6 s due in 1916 and water 6s due 1901，which are for $\$ 500$ ．
INTEREST is payable at the City Treasurer＇s office or at the Kansas Fiscal Agency，New York．
TOTAL DEBT．－Bonded debt on April 1，1896，was $\$ 95,500$ ；sink ing fund，$\$ 2,000$ ．The eity has no floating debt．This total does not include school bonds，which amounted on April 1，1896，to $\$ 101,000$ ， the internal improvement bonds，amounting to $\$ 44,748$ ，the mortgage on water works，or $\$ 16,000$ of sewer bonds payable by special tax on property adjoining．
ASSESSED VALUATION in 1895 of real estate was $\$ 707,980$ ． personal property，$\$ 297,414$ ；total，$\$ 1,005,394$ ；total tax per $\$ 1,000$ is $\$ 62 \cdot 75$ ．In 1893 the total valuation was $\$ 1,131,086$ ．Real estate is assessed at about＇s and personal property at about ${ }^{13}$ of actual value． POPULATION in 1890 was 8，347；in 1880 was 1,012 ；in 1893 （estimated），9，500．

## ATCHISON．－Atchison is in Atchison County．

## REFANS．－BONDS

$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 192,450 \ldots . . \mathrm{July} 1,1898$ $4 \mathrm{~s}, \mathrm{~J} \& J, \quad 266,950 \ldots . . J u l y ~ 1, ~ 1913$ | $4 \mathrm{~s}, \mathrm{~J} \& J$, | $135,400 \ldots . . J u l y$ |
| ---: | ---: |
| $48, ~ \mathrm{~J} \& J$, | $49,150 \ldots$ July 1,1915 | UNREFUNDED BONDS－

Os，．．．．．．．$\$ 650 \ldots . . . . . . . . . . . . ~$
Uliling Loans－$\quad$ Sent．1，1909 6s，M\＆S，$\$ 10,000 \ldots$ ．．Sept 1， 1909


TOTAL DEBT，ETC．－The total bonded debt at the date of our last retirns was $\$ 694,600$ ．The internal improvement bonds，＂although guaranteed by the city，are in no sense a municipal obligation．＂They are payable out of taxes collected annually，and are not included by the city in its total funded debt．The Board of Educa－ tion bonds are also distinct from the city debt，


#### Abstract

ASSESSED VALUATION.-The total assessed valuation in 1893 was $2,340,302$. In 1892 the assessed valuation of real estate was $\$ 1,820,530$; personal property, $\$ 463,540$; rallroads, $\$ 109,780$; total, $\$ 2,393,850 ;$ state, county, elty and sehool tax per $\$ 1,000, \$ 59 \cdot 00$. POPULATION.-The population in 1890 was 13,963 ; in 1880 it was 15,105 ; in 1870 it was 7,054 ; in 1895 (about) 17,000 .

\section*{ATCHISON CO.-J. C. McCully, Treasurer}

\section*{County seat is Atchison.}  6s, J\&J, $\$ 231,000 \ldots$..July 1,1914 5 s, J\&J. sublet to call July 1,1900 $58, J \& J_{\text {Sulfect th cali }}^{68, \mathrm{July}} 1,1902$ Total debt Jan. 1, 1896.. $\$ 299.000$ Tax valuation, real.....4, 038.980 INTEREST is pasable at the Kansas State Fiscal Ageney, New York City.

BARBER COUNTY.-County seat is Medicine Lodee

\section*{LOANS.- When Due. Interest is payable in New York}

COURT HODESE AND JARL- J\&D $\$ 25,000$  88, JkJ, 89,400 ......July 1, 1899 68, J\&J, $15,900 \ldots \ldots .$. July 1, 1910 6s, Jad, $77,400 \ldots \ldots$...July 1, 1911   Bonded debt (last ret' Hs ) \$354.58 Total valuation 1805 .....2, 05,89 Assessment is 13 actual value County tax (per 81,000 Averace school tav Population in 1894 Population 1890 was

Total valuation 1895...\$4.852,669 Assessment about 4 actual value. County (per $\$ 1,000$......... $\$ 4 \cdot 70$ A veraty tax sehoor $\$ 1,000$ ) Population in 1891 Population 1890 w (est.) .. 26,455 Population 1890 was........26,758 Population 1880 was.......26,668


## BOURBON CO.-Eldon Lowe, Treasurer.

## County seat is Fort Scott

LOANS- RETHE When Due EEFOXDYG RR, BoxDs:
$6 \mathrm{~s}, \mathrm{JdEJ}, 819,200 . . . \mathrm{July}$
1,1909 Bonded delit Mar 1,1895. $\$ 219,200$ Floating debt ................ 6,675 Total delit..................295,875 Sinking fund. $1,1895 . . . . \quad 38,000$
Net debt Mar, $1,187,875$

INTEREST is payable in New York City at the Kansas state Fiscal Ageney.

## BROWN COUNTY.-D. P. Leslie, Clerk.

County seat is Hlawatha.

## ROAANS- Boyns- <br> 7 s, Feh. 1, 882,500 ...Dee. 31,1000 <br> Sinking Jan. $1,1896 \ldots . . \$ \$ 2,500$ <br> Net deht Jan. 1, is96..... 878,500 <br> Tax valuation, real...... $3,451,564$ <br> Real estate is assessed

Tax valuation, real $\ldots . \$ 4,824,324$ Tax valuat'n, personal. 1,108.290 Total valuation 1895 _ $5,932,614$ Total tax (per $\$ 1,000$ ). ..... $\$ 34 \cdot 10$ Population in 199 (est) ...26,500 Population in 1890 was.....28,575

INTEREST is payable at the National Bank of Republic, New Yorl city.

## CHANUTE.-\{ $\left\{\begin{array}{l}\text { Dr. WEORGE H, BROWN, Mavor }\end{array}\right.$ <br> Chanute is in Neosho Country.

LOANS- When Dike. |Tax valuation, personal. $\$ 81,169$ J\&J, \$14.000 Apr, 1, 1905-10 WATEIE WOMKs Bosns-
Bi, F\&A, $\$ 35,000 . .$. June $^{2}, 1905$ Total debt Jan 1, 1896 Aug. 1,1914 Tax valuation, real $1896 . .853,000$ Agency, New York City.
CHAUTAUQUA CO.-G.W. Arnold, Co.Clk.

County seat is Sedan

## LOANS

Jan and Bowns- When Dhee. Jan. 8140,000 ....J.Jan. 1, 1917 Total debt Jam. 1, 1896.. 140,400 Tax valuation, real. .....2,005,901

CHEROKEE.-S. B. Pritchard, Mayor.
LOANS- When Due. |Total valuation 1894..... $\$ 100,000$
 (\$1,500 due yeariy) until 1914 1905 Total debt Apt. 26, 1895.. $\$ 15,000$

CLARK COUNTY.-W. C. DUGAN, Treasurer County seat is Ashiland.

## LOANS Motrar. When Due.

 68, Mke $\$ 820,000 \ldots$ Mar, 1, 1908 -68, ...... 82,000.......Feb. 21, 1910 A8, A\&O, \$121,300 . . Apr. 10, 1919 6a, FEA. 825,000 . Feb, 21,1907$\left(\$ 5,000\right.$ every 2 Y $^{\prime}$ rs) to Fob. 21,15

CLAY CENTRE.- $\begin{aligned} & \text { D. H MYERS, Mayor. } \\ & \text { WALER PUCKEY, Clerk }\end{aligned}$ This place is in Clay Country.
LTAE B.NTH (ref.) - When due. Total debt Jan. 1, 1896... $\$ 57,000$ 60, J\&ET, ה2,000....July 1, 1900 68, JbD, $220,000 \ldots . . . \mathrm{Dec} 15,1907$ ©s, M\&S, \&35,0 O. ..Mar. 20, 1913

Sluking fund Net debt Jan. 1. 1896 Tax valuation 1895 Population in 1890 was Population in 1880 was ...... 1,75 Population in 1805 (est.) ..... 1,753 Population in 1895 (eat.) 1,400

Tax valuation, real. ..... $\$ 932,360$ Total yaluation persomai 250,640 State and Co tax 1895 ... 1,102,000 gehool tar (per 81000 ) Population 1890 was. Population 1880 was. Population 1895 (est.)............1,724

Tax valuation, persomal... $\$ 81,16$ Total valuation $1895 . . . . .403 .220$ A sesasment about 15 actual value Total tax (per $\$ 1,000) \ldots \ldots . \% 10-2$. Population ta 1895 (est)....3,500 Population in 1890 wiss.......2,820

CLAY COUNTY.-W. V. Heusted, Treasurer. County seat is Clay Centre.
LOANS- Then Due. $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 10,000 . . .$. Aug. $^{4}, 1905$ 6s, J\&J, $15,000 \ldots . . . J a n . ~ 1, ~ 1906$ 5s, JdJ, $9,000 \ldots .$. Dee. 1, 1907 Funding Bonds68, J\&J, \$52,000.....July ${ }^{\text {f, }} 1911$ $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 13,000, \ldots \mathrm{Jan}$. 16, 1902 $7 \mathrm{~s}, \mathrm{~J} \& J$,
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 13,000, \ldots . \mathrm{Jan}, 16,1902$
$100,000 .$. Dee. 15,1907 INTEREST is payable in New York by the National Bank of the Republic.

## CLOUD COUNTY.-County seat is Concordia.

| LOANS- | When Due. |
| :--- | :--- |
| Total debt Mar., 1896... $\$ 116,500$ |  |
| Sinking fund........... |  |
| COURT HoUse- |  | $58, \mathrm{~J} \& J, \$ 265,000 \ldots .$. July 1,1908 Net debt Mar., 1896........ 109,800 Subject to eall 1, 1908

T\&F, \$10,000. July 1, 1896-1906 6s, Jit- 5,000.July 1, 1899-1903 POOR HOUSE68, J\&.J, $\$ 5,000$. 88, Jan., $\$ 70,000$

July 1,1901
Total debt Jan. 2, 1896.. \$199,000 Sinking fund

14,080 Nax debt Jan. 2, 1896.... 184,920 Tax valuation, real..... $2,218.882$ Tax valuation, personal. 1, 163,851 Total valuation 1894 , ...3.382,733 Total tax Population in 1890 was 16,16 Population 1894 (estim'd)..16,000
$\qquad$ Net debt Mar., $1896 . . . . .109,800$ Tax valuation, real...... $2,726,298$ Total valuation $1895 . . .3,763,413$ Assessment is is actual value Total tax (per \$1.000) ....... \$14:55 Popnlation in 1890 was....19,295 Population in 1895 (est.) ...16,974

INTEREST on the court house bonds is payable at Topeka, Kansas on the funding bonds at New York and Topeka; on others at New York.

COFFEY CO.-M. M. Kiger, Treasurer.
County seat is Burlington.
LOANS.- When due.
BRIDGE BoNDs: $\begin{aligned} & \text { Tax valuation } 1895, \ldots . . \$ 3,445,341 \\ & \text { Assessment is } 18 \text { actual value. }\end{aligned}$
68, Aug., $\$ 10,000$....Aug. 15, 1901 7s, Mar $\$ 98,000$. Mar 31,1907 Total debt Nov, 1895 Mar. 31, 1907 Aben is actual value. Total tax (per $\$ 1,000$ ) ...... $\$ 36 \cdot 70$ Population 1890 was ....... 15,856 Population 1880 was.......11,438
Population 1895 (est.).....15,740

COMANCHE CO.-W. V. JAckson, Treasurer.
The refunding bonds to the amount of $\$ 143,000$ were issued to pay fraudulent bonds and interest due. The fraud was committed by or through the negligence of State ofticials, and the county expects to have the state assume the debt, this having been recommended by the Court.
County seat is Coldwater.
LOANS- When Dike. | Bonded dabt Oot. 1, $1895 \$ 166,000$ Funnma Bonds $68, J \& J, 830,000$.
juII Boxvs n. 1. 1912 $68, J \& J, \$ 3,000$. Jan. 1, 1912 os, 68, J\&J, \$143,000...Julv 1, 1920 Popalation in 1890 was......2,549 Population in 1895 (est.) .... 1,800 INTEREST

## CONCORDIA.-This city is in Cloud County

Water debt Mar., $1896 \ldots \$ 82,000$ | Real valuation. ....... $\$ 3,000.000$ | Total debt Ma- 1896.... | 62,000 | $\begin{array}{l}\text { Population in } 1890 \text { was......3.184 }\end{array}$ |
| :--- | :--- | ---: |
| Tax valuation $1885 \ldots \ldots$. | 796,225 | Population 1895 (estimated),4,000 |

COWLEY COUNTY.-County seat is winfleld.
D. MANS- FR. When Dice. Total debt last returns). $\$ 349,500$ 6...... 8100,000, May 1, 1917 Tax valuation $1891 \ldots . .6,786.170$ K. C. L. \& 80 . K. RB.-
 64, Var., 8100,000 ....

Aug. 1, 1915
Su, ....., $\$ 119,000$...June 30,1920
Subject to call after June 30, 1900
INTEREST is payable at the Inter-State National Bank, New York

## DICKINSON CO.-County seat is Abilene

C. K. \&NS.-RR.:- When Due. $\left\lvert\, \begin{aligned} & \text { Total debt Mar. 18, 1895. } \$ 276,511 \\ & \text { Sinking fund }\end{aligned}\right.$
 6s, Nov., $\$ 60,000$. .Nov. 1,1917 Total tax (per $\$ 1,000$ ) 93 , $39 \cdot 77$
 Real estate is assessed at one-fourth of its actual value; personal

DONIPHAN CO.-M. BauEr, Jr., Treasurer.
Ramboad Boxds- When Due. Tax valuation 1895.....82,800.897 68, J\&J, 825,000 ......July 1, 1909 Thsessment ant (mer $\$ 1,000$ ) '94.. $\$ 45 \cdot 30$ 5s, J\&J, 473,000 ......Jnly 1, 1922 Population 1890 was.........13,535

INTEREST on the 6 per ceut bonds is payable at Troy, Kans., and

DOUGLAS CO.- County seat is Lawrence.
LOANS. When Due. ${ }^{\text {Sinking fund............ }} \$ 871,486$ 6s, J\&J, \$14,300.........1895-1898 Total valuation 1895....4.654,255

Assessment is 4 actnal value. state tax (per $\$ 1.000$ )........ $\$ 3.90$ County tax (per $\$ 1,000$ )......18.00
Population 1894 (estima.)...23,113

Assessment is 1 , actual value.
Population 1890 was ........34.478 Population 1890 was ........34.478
Population 1880 was .......21.538 Population 1894 (est.)....................
and in Topeka, Kansas. property one-third.

County seat is Troy.
LOANS. on the 5 per cent bonds at New York City. (Part due yearly on July 1.) 6s, J\&J, $8145,700 \ldots . . J u l y ~ 1,1899$ 6s, J\&J, $333,600, \ldots . . .1900-1012$ (Partiduesemi-an,on Jan. $1 \&$ July 1 )
Tntereat is paynble in Now York Total debt (last returns). $\$ 493,600$
Tax valnation, personal. \$274,146 Total valuation $1895 \ldots .2,280,067$ Total tax (per $\$ 1,000$ ) ' $94 . .841$ • 50 Population 1890 was........ 12,297 opulation 1894 (est.).........10,568


EDW ARDS CO.-J. I. Brelsford, Clerk.
County seat is Kinsley
LKANS-
78.
 Court Hovish ind Jail- 10,


RR. AID-C. K, \& W. RR. 68, Add, $\$ 33,000 . . . .$. Ang. 1,1916 Total debt Nov., 1895 .... $\$ 164,489$ Tax valuation, 1895 ......1,498,786 Assessment is $1_{3}$ actual value Total tax (per $\$ 1,000$ ) '94... $\$ 41 \cdot 80$
Population 1890 was Population 1890 was..........3,600 Population 1880 was...........2,409

ELLSWORTH.-County seat of Ellsworth County. The court-house bonds have been declared illegal by the United States

GRANT COUNTY.-County seat is Ulysses.
LOANS-
When Due. Floating delot..................
Total debt (last returns).... $\$ 20,000$ $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 40,000 \ldots . .$. July $1,1919 \left\lvert\, \begin{aligned} & \text { Total debt (last returns).. } 98,600 \\ & \text { Tax valuation } 1895 . . . . .594,367\end{aligned}\right.$ $6 \mathrm{~s}, \mathrm{~J} \& J, \quad 20,000 \ldots . . . \mathrm{Jan} .1,1920$ Assessment is ${ }_{4}$ actual value. $6 \mathrm{~s}, \mathrm{~J} \& J, 11,000 \ldots . .$. sept. 1, 1920 Total tax (ner \$1,000) '94. 20.00 Bonded debt (last ret'May 1, 1921 County has no siuking fund. Population in $\$ 1,000$ ) $94 . \quad 20 \cdot 00$ County has no sinking fund. $\quad \begin{aligned} & \text { Population in } 1880 \text { was } \\ & \text { Population in }\end{aligned}$
INTEREST on the bonds due in 1919 is payable at the Kansas Fiscal. Agency; on all others at New York.

## GRAY COUNTY.-County seat is Cimarron.

Circuit Court.

LOANS- When due
COURT HOUSE BONDS: COURT HOUSE BONDS:
6 s , RR. AID BONDS: . Oct. 1,1900 REFUNDING BONDS.
$68, \ldots .$. , $\$ 10,000 .$.

EMPORIA CITY. County seat of Lyon County.
LOANS-
$5 \mathrm{~s}, \mathrm{Mar}$, , 85,800 .
$5 \mathrm{~s}, \mathrm{July}, 15,000$
REFUNDTNG-
7 s, Sept., 84,000
6 s,
12,000
$6 \mathrm{~s}, \ldots .{ }^{12}, 000$.
6s, Sept., $27,500 .$.
WATER WORKS-
July 1, 1910 1910 Sépt. 1, 1902
Jan. 1906 Jan. 1, 1906
Sept. 1, 1912

6s, A\&O, $\$ 3,000$..Oct. 1, 1900 WATER WORKS:
7s, Jan., $\$ 47,000$..April 1, 1900 Total debt Nov.. $1895 . . .$. . $\$ 95,000$ Tax valuation $1895 \ldots .$. .... 369,560 Assessment about $1_{4}$ actual value. Total tax (per $\$ 1,000$ ) ....... $\$ 82 \cdot 90$ Population 1890 was.......... 1,600
Population 1894 (estima.)...8,752

LOANS-

JAMES SMITH, Mayor.

INTEREST on the in 1906 and on the解 on the funding bonds due in 1904 at Topeka, Kans.; on other bonds at the City Treasury.

## FINNEY COUNTY.-L. Wilkinson, Treas.

County seat is Garden City
$5 \mathrm{~s}, \mathrm{~N}$ ov., $\$ 162,000$. V̌ov, 17,190 Bonded debt May, 1895.. $\$ 276,290$ City has no floating debt. Water debt (included).... \$227,000 Tax valuation 1894......2,184,359 Assessment is $1_{4}$ actual value. Total tax ( 1 er $\$ 1,000$ ) ....... $\$ 350$ Popularion in 1890 was

## GEFUNDING-

6s, J\&J, 12,000.
$6 \mathrm{~s}, \mathrm{~J} \& J, 12,000$.

## County seat is Eureka.

LOANS-
REFUNDING Bonds-

County seat is Syracuse.

$\qquad$ When Due. | Feb. 21, 1917 |
| :---: |
| June 1, | REFUNDING BoNDS- $\quad$. 1917 Assessment about 23 actual valus $6 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 25,000 \ldots .$. Feb. 21, $1917 \mid$ Total tax (per $\$ 1,000$ ) ${ }^{\prime} 94 . . \$ 34 \cdot 70$ Total debt (last retirns). $\$ 40,000$ Population 1894 (estimated) 3,55 INTEREST is payable at the Kansas Fiscal Agency, New York.

## FORD COUNTY.-J H LEIDIGH, Clerk.

County seat is Dodge City. The bridge bonds included in the following statement were issued originally by various townships, but have been assumed by the county.
LOANS-R. When Due.
A.K. \& C. RR.-
Floating debt............. $\$ 169,900$
21,114 6s, J\&J, \$100,000......Jan. 1, 1908 78. J\&J, $\$ 3,000$
$\begin{array}{ll}7 \mathrm{~s}, \mathrm{~J} \& J, & \$ 3,000 \ldots \\ 7 \mathrm{~s}, \mathrm{~J} \& J, & 5,000 \ldots\end{array}$
Apr. 23, 1896 $\begin{array}{ll}7 \mathrm{~s}, ~ J \& J, & 5,000 \ldots . . \text { Jan. 1, } 1906 \\ \text { 6s, J\&J, } & 8,900 \ldots . . \text { Jan. 1, } 1908\end{array}$ COURT HOUSE AND JAIL-1, 1908 6s, J \&J, $\$ 3,000$.
FUNDING BoND
FUNDING BONDS-
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000 \ldots .$. May 15, 1901 6 s , J\&J, $\$ 4,000$
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 4,000$ July 1, 1911 Total debt...
Sinking fund.
Net deht Feb. 6, 1896 Tax valuation, real....... Total valuation 1895 Assessment about $1_{3}$ actual $1,850,94$ Assessment about $1_{3}$ actual valne Population in 1890 was Population in 1880 was Int. payable at Fiscal Ageney, N. Y

FORT SCOTT.-S. S. Davis, City Clerk.
Fort Scott is the county seat of Bourbon County
LOANS- When Due. REFUNDING (MCADAM)
 Terminal Facility- $\quad$ - 1,1915 6s, J\&J, $\$ 114,800 \ldots . . J u 1 y ~ 1, ~ 1909 ~ 6 s, ~ J \& J, ~ \$ 20,000 \ldots . . J a n . ~ 1, ~ 1927 ~$ 512 s , F\&A, $\$ 30,000 \ldots \ldots$......uly 1, 1920 BOARD OF EDUCATION BONDS-

 | 6s, J\&J, $\$ 20,000 \ldots \ldots . J u l y$ |
| :--- |
| $6 \mathrm{~s}, \mathrm{~J} \& J$, |
| $17,000 \ldots . . J u l y$ |
| 15 | $6 \mathrm{~s}, \mathrm{~J} \& J, \quad 500$...July 1, 1917 INTEREST on city bonds is payable in New York.

TOTAL DEBT, ETC.-The total bonded debt on Feb. 1, 1896, was $\$ 243,800$; sinking fund assets, $\$ 38,000$; net debt, $\$ 205,800$
ASSESSED VALUATION-In 1890 the total assessed valuation was $\$ 2,301,000$; tax rate (per $\$ 1,000$ ) $\$ 34 \cdot 281_{2}$, this including state tax, $\$ 4 \cdot 281_{2}$; county tax, $\$ 10$; city tax proper, $\$ 20$. Real estate is assessed at "about one-fourth its actual value."
POPULATION-The population in 1890 was 11,946 ; in 1880 it was
FRANKLIN CO.-J. L. Henderson, Treasurer. County seat is Ottawa.
LOANS-
6s, J\&J, \$56,900....
Refunding RR. Aid Bonds 1910
6s, J \&JJ, $10,000 \ldots .$. July 1, 1900
68, J\&J, 177,700........Jan. 1. 1,1910
GEARY CO. - W. B. Spurlock, County Clerk.
County seat is Junction City. Whe
BRIDGE BONDS-
6s. J\&J, $\$ 4,000 \ldots . . . J u l y$
RAILROAD AID BONDS- 951902 RAMROAD AID BONDS-
$6 \mathrm{~s}, \mathrm{~J} \& D, \$ 17,000 \ldots . .$. Dee. 7,1902
 6s, J\&J, $15,000 \ldots . . . J u l y ~ 1, ~ 1897$ 68, J\&J, $\$ 58,000 \ldots . . . \mathrm{July}^{1} 1,1911$ Subject to call after July 1, 1901
INTEREST is payable at the Kansas Fiscal Agency, N, Y. City,
6s, J.J, $14,500 \ldots$.....Jan. 1, 1909
$6 \mathrm{~s}, \mathrm{~J} \& J, \quad 17,500 \ldots . . . \mathrm{July}$ 1, 1918
6s, J\&J, 23,500.......Jan. 1, 1, 1920
$6 \mathrm{~s}, \mathrm{~J} \& J, 20,000 \ldots . . . \mathrm{July} 1,1921$ Population in 1894 (estim' 1 ).2,500

## GREENWOOD CO.-J. F. Hofrman, Clerk.

When Due. |Tax valuation 1895...
. $\$ 3,881,527$
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 247,000 \ldots . . J a n .1,1916$ Assessment about ${ }^{14}$ actual valuel Interest pal able at State Treasurv Population in 1895' (est.) ....15.035 Total debt Feb, 1, 1895 \$247,000 Population in 1890 was......16,309

HAMILTON CO.-N. J. SAwyer, Treasurer.

| LOANS- When due. | Tax valuation, real ...... $\$ 857,310$ |
| :--- | :--- | :--- |
| FUNDING AND REFI NDING- |  |

 $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \mathrm{~B}, 38,000 . . . . \mathrm{Oct}^{2}$ 1, 1917 Assessment about $1_{4}$ actual value $6 \mathrm{~s}, \mathrm{M} \mathrm{\&} \cdot \mathrm{S}, 9,000 \ldots .$. Mar. 15, 1918 State ta 6s, J\&J, 5,000.....July 1. 1.920 Bonded debt Jan., 1896.... $\$ 61,000$ Floating deht. .......... 39.000
Total debt Jan., $1896 . . . .0^{2} 00,000$ County tax (per $\$ 1,000$ ) Population in 1890 was. 2,027 Population in 1880 was

INTEREST is payable at the Kansas Fiscal Agency, New York.
HARPER CITY.- $\left\{\begin{array}{l}D R . \text { W. G. MUIR, Mayor. } \\ H . \text { G. PERT, Treasurer. }\end{array}\right.$

## This city is in Harper County

When Due.
LOANS6s, F\&A, $\$ 21,000 \ldots$....Aug. 1, 1906 6s, M\&N, 20,000 .... May 1, 1920 GEN. IMP. BONDS-
6s, F\&A, $\$ 9,000 \ldots .$. Aug. 1, 1906

Floating debt (about) ...... $\$ 10.000$ Total debt Jan 1. '96 (ab't). 60,000. Tax valuation $1894 \ldots . . .175,000$ Population in 1895 (est.) ..... 1, 200

## HARPER COUNTY.-County seat is Anthont

LOANS-
When Due. $\mid$ Sinking funds..
$\$ 10,947$
104,415
$6 \mathrm{~s}, \ldots . . \$ 29,000 \ldots . .$. July 1,1912
(Part due yearly) to July 1, 1897 Bonded debt (last ret'ns). $\$ 114,000$ Floating debt.

Net debt (last returns) ... 104,415 Interest payable in New York.
Tax valuation $1895 \ldots . . \$ 2,642,963$ Total tax (per $\$ 1,000$ ) '94.. $54 \cdot 20$ Total debt ..................... 115,362 Population in 1890 was.....13,266

## HASKELL COUNTY.-Countr seat is Santa Fe .

 LOANS-COURT HOUSE BONDS6s, ...... $\$ 5,000 \ldots \ldots$. July 1,1913 $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 56,000 \ldots . . . \mathrm{July}, 1918$ 6s, J\&J, 14,000.......Jan. 1, 1920 Bonded debt Mar. 24, ' $96 . . \$ 87,000$

Floating debt............. $\$ 16,000$ Tax valuation $1895 . . . . . .409 .735$ Tax valuation is 23 of actual value. Total tax (per $\$ 1,000$ ) ....... $\$ 33 \cdot 00$ Population 1890 was........ $\quad 1,077$ INTEREST is payable at the Kansas Fiscal Ageney. New York.
HODGEMAN CO.-S. S. KIEHL, Cleak.
County seat is Jetmore.
LOANS- When Due. $6 \mathrm{~s}, \ldots . ., \$ 9,000$....Tan. 1. 1917
 6s, A\&O, $\$ 10,000 \ldots$ Apr. 1, 1906 6s,_..... $\$ 3,000$......July 1, 1919 REFUNDING-
6s,
6s, $. \ldots .$. . $\$ 12,000 \ldots$ July 19,1912 6s, J\&J, 4,000…July 1, 1919 $6 \mathrm{~s}, \ldots . ., \$ 12,000 \ldots$. July 1,1912 Total tax (per $\$ 1,000$ ) $94 . . \$ 31 \cdot 20$ pulation 1895 (est.).........1,870
HUTCHINSON.- $\left\{\begin{array}{l}\text { FRANK VINCENT, Mavor. } \\ \text { W. R. UNDERWOOD, City Clerk. }\end{array}\right.$
County seat of Reno County.
LOANS- When Due. 6 6s, A \&O $\$ 3,500 \ldots . . .1897-1890$ IMPROVEMENT BONDS-
$10 \mathrm{~s}, \mathrm{~F} \& A \mathrm{~A} \$ 5,000 \ldots .$. Dec. 5,1897 10s, F\&A, 3,000........June 1, 1898 Railload Bonds-

## INDEPENDENCE:-J. Glass, Clerk.

|  |  |
| :---: | :---: |
|  |  |
| Interest payable in New Yo |  |
| anded |  |
| Floating |  |
| Sinking fund |  |
|  |  |
| Net debt Jan. 1, 1896.......196,179 |  |
| Sewer debt (aduation, real . $1,042,929$ |  |
|  |  |
| Tax valuation, person'l 303, |  |
| Total valuation 1895.. 1.345,992 |  |
| Assessment is $33 \%$ actual value. <br> Total tax (per $\$ 1,000$ ) ....... $\$ 60 \cdot 00$ |  |
|  |  |
| Total tax (per $\$ 1,000$ ) ....... $\$ 60 \cdot 00$ Population in 1890 was...... 8,682 |  |


$7 \mathrm{~s}, \mathrm{~J} \& J, \$ 37,000 \ldots$ Sept. 15, 1906 6s. F\&A, 25,000 ..Aug. 1, 1907 6s, J\&J, 12,000 .... Mar. 1, 1917 REFUNDING BONDS
$10 \mathrm{~s}, \mathrm{~F} \& A, \$ 4,000$ $10 \mathrm{~s}, \mathrm{~F} \& A, \$ 4,000 \ldots .$. July 24,1898
$6 \mathrm{~s}, \mathrm{~F} \& A, 35,000$ 6s, F\&A, 35,000.... Aug. 1, 1903 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D},{ }^{9,000} \ldots . . . \mathrm{Jan}^{2}$. 1,1919 SEWER BONDS-
$6 \mathrm{~s}, \mathrm{~J} \& D, \$ 10,000 \ldots \ldots 2,500$ y'rly.

County seat of Montgomery Co.
CITY LOANS - When Due. 6s, ......., $\$ 5,000 \ldots$...July 1, 1895-98 S. K. RR. Bonds yearly.)
$7 \mathrm{~s}, \ldots, ., \$ 12,400 . . . J a n ., ' 95-1902$
$7 \mathrm{~V}, \mathrm{~V} . \mathrm{I} . \& W$. RR. 7 V. V.I. \& W. RR.-
s,...... $\$ 35,000 .$. Aug. 26,1916
Bonded debt Feb, 14,'95, $\$ 51,400$







Tax valuation, real...... $\$ 313,470$ Tax valuation, personal. 91,277 Total valuation 1894.... 420,067 Assessment about 14 a Fotal tax (per $\$ 1,000$ ). Population 1890 was. Population 1894 (est.)

IND. TWN'P. LOANS When Due. V. V. I. \& W. RR.
$\begin{gathered}\text { 7s. . . . } 820,000 \\ \text { S. K. RR. Bowns- }\end{gathered}$


Tax valuation, perxonal. | Total valuation | $1894 \ldots$ | 318,824 |
| :--- | :--- | :--- |
| 18604 |  |  | Assessment about 44 aetual value. Total tax (per \$1,000) ...... $\$ 39 \cdot 70$ Population 1890 was......... 1,859 Population 1894 (est.)

Po
JACKSON COUNTY.-H. Tucker, Treasurer LOANS - When Due. | Net debt Jan., 1896...... $\$ 133,000$ 68, A\&O, \$100,000 (NANA CENTRAL-..Ape. 1, 1907 \%, J\&J, 849,000.....Jan. 1, 1902 Total debt Jan., 1896.... $\$ 149,000$
Sinking fund..........
16,000

Population 1895 (est.).......16,200
INTEREST on the 7 per cent bonds is payable in Naw York City on the 6 per cent bonds both in New York City and Topeka, Kan.
JOHNSON COUNTY.-D. B. Johnson, Treas. county seat is Olathe LOANS-
adng and Jedg-
JENT BONDS
Kas. CTr \& Sasta Fe RH 1920 78, DeC. 865,000 ......Dec. 1, 1899 subject to cali.
7s, July. क51,000....July 1, 1899 Subjeet to cail.
NTEREST on the $\$ 65,000-$ County Treasurer's office; on $\$ 102,000$ of funding and judgment bond at the State Fiseal Ageney, Topeka, Kan; on all other bonds at the New York Fiscal Agency.
JUNCTION CITY.-\{ $\begin{gathered}\text { C. } \\ \text { T. } \\ \text { W, DiBER, Mayor } \\ \text { DOR, Merk. }\end{gathered}$
This elty is in Geary County.

LOANS-
7. F\&A $, \$ 12,000$

Fuspive Boso
6s, M\&N, $\$ 7,000$..
Gi, MNDESO TERMIXIL May 1, 1909
68, M.68, 830,000 ..... Mar. 1, 1920
Wat- R Work \% ..... Mar. 1, 1909

LA WRENCE.-A. G. HoNnold, Clerk.
County seat of Douglas County.
LOANS- When Due. ${ }^{58,}$ J\&J, $\$ 130,000$....July 1, 1916
 Subject to call at anv time. 6s, J.\&J, \$2,100........July 1, 1909 Subject to call at any time. 1913 Board of EdUCation$58, \ldots \ldots ., \$ 18,000 \ldots . .1895$ to 1899 Subject to call at any time.
BONDED DEBT on April 1,1895 was $\$ 212,600$
ASSESSED VALUATION in 1894 of real estate was $\$ 1,279,020$ personal property, $\$ 431,790$; railroad $\$ 94,590$; total, $\$ 1,805,400$; total tax rate (per $\$ 1,000$ ), $\$ 58.20$. Real estate is assessed at onefourth of its acual value and personal property at one-third.
POPULATION.-In 1890 it was 9.997 ; in 1880 it was 8.510 ; in 1870 it was 7,268 . In 1894 the estimated population was 10,301 .

## LEAVENWVORTH.- $\left\{\begin{array}{l}\text { D. H. HoOK, Mayor, } \\ \text { A. A. FENN, Treasure }\end{array}\right.$

Leavenworth is the county seat of Leavenworth County.

| LOANS- |
| :---: | :---: | :---: | When Due.

OPTIONAL.-All bonds issued by the city are subject to call.
INTEREST on the 30 -year funding bonds, due in 1909 ; on the bonds of series J and $O$, and on the Board of Education bonds, is payablein Leavenworth; on all other bonds at the Kansas Fiseal Agency New York City.
TOTAL DEBT.SINKING FUNDS, ETC.-The subjoined statement shows Leavenworth's total municipal delit on the tirat of April of each of the last four years.
General honded delbt.... $851896.620 \quad 1895$. $\begin{array}{llllll}\text { Geupral honded delot....... } 85.46,640 & \$ 569,201 & \$ 578,201 & \$ 561,204 \\ \text { Improvement bonds...... } & 83,470 & 104,750 & 128,580 & 153,549\end{array}$ Total eity debt April $1 . . \overline{\$ 630.070} \overline{\$ 673,934} \overline{\$ 706,784} \overline{\$ 714.753}$
ASSESSED VALUATION,-The city's assessed valuation (about one-third eash value) and tax rate have been as follows:

|  | Real | sed Valua - Persaral | Total | Tus Rate per $\$ 1,000$ |
| :---: | :---: | :---: | :---: | :---: |
| 1896. | \$1,713,060 | \$1,027,220 | \$5,740,280 | \$43.30 |
| 1894 | 4,704,380 | 991,620 | 5,696,200 | $45 \cdot 50$ |
| 1893 | 4,629,740 | 960,100 | 5,589,840 | $45 \cdot 55$ |
| 1892. | 4,577.010 | 911,440 | 5,488.450 | 4.270 |
| 1891. | 4,591,680 | 846,250 | 5.437,930 | $43 \cdot 50$ |
| 1890. | 4,591,110 | 879,600 | 5,470,710 | $46 \cdot 35$ |

*Tncluding raflroads.
The tax rate for 1896 as ahove includes State tax $\$ 1 \cdot 40$; county tax, $\$ 13 \cdot 10$; clty tax $\$ 18 \cdot 80$; sehool tax $\$ 9.00$; total $\$ 13 \cdot 30$.
POPULATION,-In 1890 population was 19.768; in 1880 it was 16,546; in 1870 it was 17,873; in 1896 estimated 20.701.

## LEAVENWORTH CO.-J. W. NiEHAUS,

## U +1 k .

County seat is Leavenworth.
LOANS- When Due. Tax valuat on, real .... \$7, 133, 847
REFUSDING Bonos -
6s, JkJ, 86,800 ....Juiy 1, 1899
6s, JkI, $319.600 \ldots . . J u 11$ 1, 1909
58, JkJ, 720,200 .....July 1, 1915 Total debt Jan. 1, $96 . . . \$ 1,045,090$ Sinkmp rmud............. 1890 Net debt Jan. 1, 1896 ... 1,045,090 Population 1895 (est.).......33,216
LINCOLN COUNTY.-County seat is Lincoin.
LOANS- Bonds- When due. $\left\lvert\, \begin{gathered}\text { Taluation, elc, } \\ \text { Total debt (la-t returns). } \$ 150,000\end{gathered}\right.$ 65, ....... $\$ 12,500 \ldots$ Mar, 1, 1904 Thax valuation in 1895...7,241,023
 6s, ....... $\$ 50,000 \ldots$...Ct. 1, 1916 Population 1890 was..... 8,582 $68, \ldots . . ., 70,000 \ldots . .0 c t .18,1917 /$ Population 1894 (estim.) ......9,294
LOUISBURG. -This township is in Montgomery County. LOANS- When Due | Tax valuation, raliroads. $\$ 117,259$ $7_{8}, \ldots \ldots . . \$ 16,000$..........ng. 1, 1909 Total vamstion 1893.....326,726
 Bonded debt (last returns). $\$ 46.000$ Population in 1890 was. Tax valuation, real.......195.455 190 Population in 1880 was........1,867 Tax valuation, personal... 14,012 1 Population 1893 (est.).........1,955

## LYON COUNTY.-m. O. Starr. Clerk.

LOANS Rown When Tax valuat'n, personal. \$2,020,101 58, J. $k J, \$ 230,000 \ldots$....July 1,1913 Total valuation $1895 \ldots$ Assessment about $1,241,023$ actual value. subect to call at any time. State \& Co.tax pr. \$1,000,94. \$12.30 Total delut Mar. $23,1896 . . \$ 250,000 \mid$ Population in 1890 was.....23,196 | Interest payable at State Treasury, | Population in 1880 was....17,326 |
| :---: | :---: | :---: |
| Tax valuation, real..... $\$ 5,220,222$ | Population in 1896 (est.)...23,795 |

MANHATTAN.-JoHN Q. HARDy, Trustce.
This township is in Riley County.
Bonded debt Oct. 1, 1895 , $886,000 \mid$ Assessment is $1_{3}$ actual value. Tax yaluation 1895 .... 8979.387 Popnlation in 1880 was ....... 9.9 INTEREST on the bonds is payable in K misaz and to New York City.

MARION CO.- County seat is Marlon.
FUNDING BONDS- When Due.

Subject to call after 1912.

$51_{28}$, J\&J, $\$$, $\$ 125,000 \ldots$ May 1, 1920
subject to call at any time.
MARSHALL CO.-County seat is Marysville.

LOANS- When due.
REFUNDING RR. AID BONDS-
5 s , J\&J, $\$ 70,000 \ldots$ July $1,1896-7-8$ J\&J, $\$ 70,000$ July $1,1896-1$
Subject to cail at any time.

Total debt Nov., 1895 Tax valuation 1895 .....3,873.091 Assessment about 1 actual value. Total tax (per $\$ 1.0004 \ldots \ldots . \$ 42 \cdot 99$ Population in 1890 was.....20,539 Debt per capita 1890...)

Tax valuation $1895 \ldots \$ 4,641,638$ Total tax (per $\$ 1,000$ ) $\cdot 94 \ldots \$ 42 \cdot 10$ Population in 1890 was.... 23,912
Population in 1894 (est.) ...25,141

MEADE COUNTY.-J. F. Armstrong, Cierk. County seat is Meade Centre. LOANSRallroad Bonds-
$6 \mathrm{~s}, \ldots . . . \$ 115,000 \ldots$ Mar. 15,1908 REFUNDING6s, ....... $\$ 30,000 \ldots . . . J a n .1,1917$ Total debt Jan. $1,1896 \ldots \$ 168,69$
Tax valuation $1895 \ldots \ldots, 031,31$
Total tax (per $1,000 \ldots \ldots . . \$ 42.1$
Population in 1890 was.... 2,54
Population in 1880 was.... 29 MEDICINE LODGE.-T. L. Lindley, Miyor. Medioine Lodge is in Barber County.
Bonded debt Sept. 20, $95 . . \$ 50,000$
Water debt (included) ${ }^{\text {Tax }}$ valuation, personal.... $\$ 21,740$ Water debt (included) ..... 25,000 Tax valuation, railroads.. 10,561

 Personal property is assessed on a basis of 40 per cent of actual value. Much of the real estate is asse ssed above selling price.
miAmi County.-J. P. Hiner, Treasurer, County seat is Paola.
K. LOANS- FT. S. \& M. RR. When Due. 7s, J\&J, \$117,400 ....Sept.3,1896 7s, J\&. \& T. RR.
s, J\&J. \$75,000......July 1, 1901 Total debt Mch. 15, 1895 . $\$ 192,400$
INTEREST is payable at the Fiscal Agency, New York.
Net deht Meh. 15, 1896.. \$116,302 Tax valuation $1895 \ldots \ldots .4,514,515$ Asses-ment is $30 \%$ actual value.
State \& co. tax (per $\$ 1,000$ ) $\$ 25.00$ Population in 1890 was.... 19,614 Population in 1890 was.... 19,614

MONTGOMERY CO.-County seat is Independence LOANS- When Due. Sinking fund............... $\$ 7,000$ 78 J.\&J, $\$ 149,934 \ldots .$. July 2, 1895 Nax valuation, $1895 \ldots . .3,754,834$ 78 (Part due yearly) to July 2, $1907 \left\lvert\, \begin{aligned} & \text { Assessment about } 13 \text { actual value. }\end{aligned}\right.$ | Bonded debt(last returns) $\$ 149,000$ | Total tax (per $\$ 1,000$ ) '93.... $\$ 53 \cdot 00$ |
| :---: | :---: | :---: |
| Flosting debt............. 30,000 | Population in 1890 was....23,104 | Floating deb $\qquad$ 30,000

179,000 Population in 1890 was....
Population in 1894 (est.)

## MORRIS COUNTY:-R. S. DAvidson, Treas.

 County seat is Council Grove.$\qquad$
REFUNDING BONDS-
68 J\&J, $\$ 100,000 \ldots . .$.
When Due.
68 J\&J, $\$ 100,000 \ldots$ July 1, 1911
Total debt Jan. $1,1896 \ldots \$ 100,000$
Tax valuation $1895 \ldots . .2,800,741$
State \& Co. tax per $\$ 1,000 \quad \$ 14.75$ Assessment bet. 4 \& $1_{3}$ act'l value Population in 1890 was..... 11.381 Population in 1895 (est.)...10,996

## MORTON COUNTY.-Ed. M. Dean, Treas.

 County seat is Richfield.LOANS- When Due. Floating debt ................813,363
 RAFUNDING BONDS6s, J\&J, \$28,000 .......July 1, 1918 Bonded debt Jan 1, is96 (estimated) 600 INTEREST is payable at the Kansas Fiscal Agency, New York.
NESS COUNTY.-J. S. Wagner, Clerk.
County seat is Ness City.

## LOANS-

When due. UNDING Bonds6s, ......., $\$ 18,000 \ldots$...July 1,1913

Total debt Mar. 24, ${ }^{\prime} 96$.. \$123,000 $6 s, \ldots \ldots, 30,000$....July 15,1918 Assessment is $1_{2}$ actinal value. | CH. KAN. \& W. RR-June 1, 1917 | $\begin{array}{l}\text { Population } 1890 \text { was..........4,944 } \\ \text { Population } 1896 \text { (estimated).4,000 }\end{array}$ |
| :---: | :--- | INTEREST payable in New York is paid at the Inter-State National Bank.

NEW TON.-This city is in Harvey County
Total deht Mar., 1896.. \$147,000 $\mid$ Real valuation
Water debt (included).. $\quad 75,000$ Population in 1890 was $\$ 5,000,000$ Tax valuation $1895 \ldots . .1,164,109) \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was...... } 5,605 \\ & \text { Population } 1895 \text { (estimat'd)..6,500 }\end{aligned}\right.$

OSAGE COUNTY.-E. C Murphy, Clesk.

## County seat is Lyndon.

LOANS- AT . TOP \& RR$7 \mathrm{~s}, \mathrm{~J} \& J, \$ 150,000 \ldots . \mathrm{S}$ LaUR. \& CARB, RR78, J\&J $\$ 50,000$. 1899 Total debt Jan. 1, 1896... 2,1902 Sinking fund 0,000 Net d-bt Jan. 1, 1896....... 174,340 Tax valuation, real.......2,445,779 INTEREST is payable at Fiscal A
OSBORNE CO.-C. E. Storer, Treasurer. County seat is Osborne.
$\qquad$ 6s, J\&J, $\$ 50,000 \ldots \ldots$ July 1, 1915 6s, J.JJ, $3,500 \ldots .$. . A pr. 1, 1905 interest payable at Inter-state Tntal debt Mar. 1, 1895.... $\$ 5$ 3,500 Sinking fund.................... 2,300

Tax valuation, person'l $\$ 657,960$ Tax valuation, railr'ds. 1,027,439 Assessment is abt. 14 actual value State tax (per $\$ 1,000$ ). County rax (per $\$ 1,000$ )......... 13.50 Population in 1880 was......25,062 Population in 1890 (est.).... 193,7842 gency in New York.

Net debt Mar. 1, 1895,... $\$ 51,200$ Tax valuation, 1895 ....2,516.617 Assessm't about $2-5$ actual value. State tax (per $\$ 1,000$ ) $1894 . \$ 3 \cdot 75$
County tax (per $\$ 1.000$ ) County tax (per $\$ 1,000$ ) ...... $7 \cdot 50$ School tax (per $\$ 1,000$ )........ $15 \cdot 00$
Population in. 1880 was. Population 1895 (estimat'd) 11,196

OSWEGO.- $\left\{\begin{array}{l}\text { J. B. MONTGOMERY, Mayor } \\ \text { J. W. MiNTURN, City Clerk. }\end{array}\right.$
This city and township are in Labette County. The city is liable for $662_{3}$ per cent of the amount of the township funding bonds described below. Township refunding bonds to the amount of $\$ 78,000$ were pronounced null and void by the United States District Court in 1893.

| LOANS- When Due. | $\begin{array}{l}\text { Total city debt Apr. } 20,95 . \$ 98,000- \\ \text { Township debt Apr } 20,95\end{array}$ |
| :--- | :--- |
| CITY FUNDING BONDS- |  | 6, $\ldots . ., \$ 30,000 \ldots .$. 6s, J\&J, $\$ 30,000 \ldots . . . . . . . . .$. 6s, J\&J.J, $430,000 \ldots . . . . . . . . . . . . .1907 .1907$ 6s, J\&J, $\quad 20,000 . . .$. Jan. $^{1,} 1,1908$ 6s, J\&J, 6,000......Aug. 1, 1910 $38, \ldots$ $3 \mathrm{~s}, \ldots \ldots, \$ 8,000 \ldots$ Township debt Apr. 20,'95. 34,000 School district debt........ 8,000

Interest is paid in New York. Tax valuation, real....... $\$ 157,511$ Tax valuation, personal.. 94,812 Total valuation '94 (city). 252,313 Assessment about $1_{3}$ actual value. Total tax ( $\operatorname{per} \$ 1,000$ ). Population in 1890 was. Population in 1895 (est.)......2,511

OTTA WA.-County seat of Franklin County.

| LOANS- When Due. | SEWER Bonds- |
| :--- | :--- |
| GR, J\&J, $\$ 30,000 .$. |  | 6s, J\&D, \$11,000 .....June 8, 1902 7 REFUNDING BuNDS 15,500 .......Jan 1, 1902 6s, A\&0, 25,000……Oct. 1, 1902 6s, M\&N, $5,000 \ldots . .$. May $^{\text {1, }} 1,1906$

\$3,000 due yoarl Total debt Jan. 1896. School deht (ad 1896. Tax valuation $1890 \ldots$.... 47,995 Assessment about $1_{4}$ actual value Total tax rate per $\$ 1,000 \ldots \$ 45 \cdot 50$ Population 1890 was.

INTEREST is payable in New York at the Inter-State National Bank

## ○TTAWA COUNTY.-J.S. Richards, Clerk.

 County seat is Minneapolis.LOANS- When Due. Total debt Feb 1, 1895.. $\$ 190,000$ 6s, ....... $\$ 90,000$....Jan. 1, 1918 SOLOMON RR.$8 \mathrm{~s}, \ldots \ldots ., \$ 50,000 \ldots .$. July 1, 1908
$8 \mathrm{~s}, \ldots .$. 50,000 $\ldots$... Oct. 1, 1909 Population in 1894 (est.)
,518,334 (est.) 12,581 Debt per capita 1890.

## PARKER TOWNSHIP AND COF-

FEYVILIE CITY.-This township and eity are in

## Montgomery County.

LOANS- $\qquad$ 6 s , $68, \ldots .$. , $\$ 26,000 \ldots .$. Oct. 1, 1916 Bonded debt (ast returns). 1, 1917 Tax valnation real $\quad 270,620$ Tax valuation, personal. 77,426

Tax valuation, railroads. $\$ 86,658$ Total valuation $1893 \ldots . .434,704$ Cotal tax (per $\$ 1,000$ ) ...... $\$ 84 \cdot 20$ Population 1893 (estimated). 3,371

## PARSONS.-This city is in Labette County.

LOANS- When Due. Tax valuation, real..... $\$ 1,000,000$ $6 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 40,000 \ldots$. Aug. 1, 1916 6s, Jume, 20,000.....June 1, 1917 Bonded debt Feb. 15,1895.860,000 27..... 27,000 Tax valuation, personal. 100,000
Total valuation $1894 \ldots .1,100,000$ Assessment is 13 actual value. Population in 1895 (est.
INTEREST is payable by the Kansas Fiscal Agency.

## PAWNEE CO.-J. B. Brown, Treasurer.

County seat is Larned.

## LOANS

When Due.
7s, J\&J, $\$ 7,000 \ldots J u l y, ' 97$ to 1903 CoUkT HOUSE-
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 8,000$ _..July,'96 to 1903 JAIL BoNDO
.July, 1896
Railroad Bonds-
Total debt Feb. 1, 1896......... 1917 Tax valuation $1895 \ldots . .2,472,908$ Assessment is $2-5$ actual value. Population in 1890 was.......52. 204 Population in 1890 was.

PRATT COUNTY.-J. L. Vaughan, Treas.

## County seat is Iuka.

|  | \% W | 6s, ...... ${ }^{\text {e }}$,000....Jı1y 1, 1918 |
| :---: | :---: | :---: |
|  | ATt. \& W. RR- | 6s, A\&O, 5,000....Oct. 1, 1918 |
|  | \$96,000.... Dec. 15,1916 | 6s, ......, 46,500 ....Jан. 1, 1920 |
|  | 24,000....June 1, 1917 | $6 \mathrm{~s}, \ldots \ldots$, 47,000.... Feb. 1, 1920 |
|  | Bonds- | 6s, ......, 43,000.... May 1. 19 |
|  | \$4,500....June 1, 1905 | Total debt (last returns) \$309,100 |
|  | 8,000 ....July 21, 1912 | Tax valuation 1895.... 2,421,596 |
|  | 8,800 ...Apr. 25, 1913 | Population 1894 (est.) ....... 7, 509 |
| 68, | 4,500 . . . Apr. 11,1913 | Population 1890 wa |
| 6 s , | 23,500....Jan. 1, 1915 | Population 1880 was |
|  | 24,500 ...July 1, 1917 |  |

## RENO COUNTY.-G. W. Cooter, Treasurer.

## County seat is Hutchinson.

LOANS- KN. RR- When due
6s, F\&A, $\$ 75,000$....Sept. 15, 1907
REFUNDING-
$6 \mathrm{~s}, \mathrm{~J} \& D, \$ 20,500 \ldots .$. June 1,1906 6s, M\&S, Subject to call. Mar. 1, 1907 6s, M\&N, 31,000......May 1, 1911 $5^{1} 2, \mathrm{~J} \& J, 131,000 . . . . \mathrm{J}^{\text {Jan. }}$ 1, 1919 $5 \mathrm{~s}, \ldots . .440,000 \ldots . .$. Total debt Jan. $3,1896 \ldots \$ 390,000$

Sinking fund.............. | $\$ 5,150$ |
| :---: |
| Net debt Jan. 3.1896 | Net debt Jan. 3, 1896.. $\quad 384,850$ Tax valuation, personal 501,084 Tax valuation, railroads. $1,189,335$ Total valuation $1895 \ldots 5,717,620$ Assessment about ${ }_{4}$ actual value. State tax (per \$1,000) County tax (per $\$ 1,000$ ). Population 1890 was

Population
Pop Population 1890 was ........27,079
Population 1880 was .......12,826

## RICE COUNTY.-R. B. Shumway, Treasurer

 County seat is Lyons.|  |  |
| :---: | :---: |
| e \& Poor Farm | Tax |
| Apr, \$2,000 ..... Apr. 16,1911 | Tax va |
| AIL | Total valuation |
| Mar. 1, 1917 | Assessment is |
| nding Railway Bonds | State and co tax (p. |
| , Jan, \$88,000.......Jan. 1, 19 | Population 1890 was |
| Jan. 1, 19 | Popuation |

Tax valuation, real ..... $\$ 1,985,528$ Tax valuation, personal. 256,516 Total valuation $1895 . . .3,169,032$ Assessment is 55 actual value Population 1890 was

Total delut Mar, $1896 \ldots . . \$ 102,000$

RILEY COUNTY.-County seat is Manhattan.
LOANS- W. RR. When Dree. Sinking fund. ........... $\$ 6,000$ 6s, J\&J, \$100,000....July 10, 1904 Subject to call at any sime.
REFDNDING BoNDS-
$68, J \& J, \$ 141.000$
subject $1.00 \ldots . . . a^{2}$. 2, 1908 Total debt (last returns) - $\$ 241,000$ Tax valuation 1895 $\quad 235,000$ Assessment is 1-5 actual value. tate tax (per $\$ 1,000$ )':34.... $\$ 4 \cdot 25$ County tax (per $\$ 1,000$ ) ..... 6.00 Population in 1894 (est.)....11,967

## ROOKS COUNTY.-C. A. Fesler, Treas.

County seat is stockton.
LOANS When Due.
RAILROAD BONDS-
$7 \mathrm{~s}, \mathrm{AdO}, \quad 15,900 \ldots .$. .... Apry 1,1917 (part dueeach year) to Apr. 1, 1895 $68, J \& J, \$ 20,000 \ldots . . . J u l y ~ 1,1903$ is, JidJ, 11,500 ........July 1, 1906 Total debt Mar. 23,1895 . \$118,000
INTEREST is payable in New York at the Inter-State National Bank (except on $6 s$ due October, 1903).
RUSH COUNTY.-W. J. Hayes, County Clerk. County seat is La Crosse.

LOANS- When Dwe. Gs. Jd.J. \$20.000.......July 1, 1908 FU, Jdat
Part due yearly.
KגNs \& COL. RRL.
6s, Jdd, \$132,000...... May 1, 1918
SALAMANCA TOWNSHIP AND CITY OF COLUMBUS.-H. B. Boggs, Township Trustee.
Salamanca Township and the city of Coiumbus are in Cherokee County. LOANSWhen Dree. (Tot, val. 1895 (townslulp) $\$ 218,235$ RITLROAD BONDS.Oet. 1, 1896 10s, Jdad, $824,000 \ldots$ ...Jan.
Totril debt Jan. 1, 1896. \$190,300 smking fund............... 9,000 Net debt Jan. 1, 1898..... 181,300 $\begin{array}{lr}\text { Tax valnation, real....... } & 135,815 \\ \text { Tax yalnatlon, personal. } & 82,420\end{array}$
INTEREST is payable at the FI

SALINA.-James T. Hayward, Mayor.
his city is the county seat of saline County,
LOANS - When Due. 1 salise board of Educatios-





 6. Revuspive 836,000 ....8ept. 1.1897 6a, JuJ, 810.000 .....July 1,1899 Interest parable at New York.

Sinking fund.
Tax valuation 1895. 83,500
114.500 Assessment 1805......2,084,744 Total tax (per $\$ 1000$ ) value. Population in 1894 (est......... 7 Population 1890 was ......7,179

SHA WNEE CO.-County seat is Topekia.
LOANS- When Due REFUNDING RR. BONDS8, Mar \$81,000.... May 1, 1899 519s, June, 8125,000 ..June 1, 1907 s , June 68,000 ......June 1, 1902 Total debt (last returns).. 8879,000 COURT HOUSE BONDS- Tatal tax (per $\$ 1,000$ ) $93 . . \$ 11.30$ 4s, M\&N, $\$ 125,000 \ldots$ May 1, 192 Total tax (per $\$ 1,000$ ) $93 \ldots \$ 11.30$ Population in 1890 was..... 49,172 6 s , July, $\$ 75,000 \ldots .$. July 1, 1906 Population in 1894 (est; 45,125 Real estate is assessed at one-third of its actual value; personal property one-half.
INTEREST on the 7 per cent railroad bonds is payable at the Coonty Treasurer's offlea; on all other bonds at the Kansas Fiscad Agenoy; New York Clty.

STAFFORD CO.-J В. С. Соок, Treasurer.
County seat is Saint Jolin
LOANS-
When Due. | Sinking fund Sinking fund......... \$4,690 6s, AdO, $\$ 14,000$... Oot. 15, 1901 6s, AdO, $\quad \$ 14,000 \ldots$ Oot. 15, 1901
$6 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}$, $\quad 5,000 \ldots$ Aug. 1, 1902 $\begin{array}{ll}\text { 6s, F\&A, } & 5,000 \ldots \text { Ang. } 1,1902 \\ 6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, & 3,500 \ldots \text { Dee. } 1,1903\end{array}$ $6 \mathrm{~s}, \mathrm{JeH}, \quad 3,500 \ldots$... Dec. 1, 1903 Total tax (ner $\$ 1.000$ ) Population in 1890 was....... 8,520 6s, July, $\$ 128.000$. July 1, $1916 \mid$ Population 1896 (estimated) 8,389 Total debt Mar., 1896.... $\$ 170,500$ Debt per capita in 1893 ... $\$ 18 \cdot 10$ INTERES T is payable at the Kansas Fiscal Ageney, N. Y. City.

STANTON CO.-H. A. LAMNAN, Co. Treas.
County seat is Johnson.

LOANS- When Due. Assessment at about actual ralue. | REFUNDING BONDS- | Co. \& St. tax (per $\$ 1,000)^{\prime} 94 . \$ 12 \cdot 70$ |
| :---: | :--- |
| $62,5 \& J, \$ 61,000 \ldots . . . . J u l y$ |  | 62, J\&J, $\$ 61,000 \ldots .$. July $1,1918 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was....... } 1,031 \\ & \text { Population in } 1894 \text { (est.) }\end{aligned}\right.$ Total debt Mar, $23,1895 . .861,000$

INTEREST is payable by the Kansas Fiseal Agency,
Stevens Co.-Herman Cann, Clerk.
County seat is Fugoton.
LOANS- When Due, $\left\lvert\, \begin{aligned} & \text { Assessment is } 19 \text { actual value. } \\ & \text { State tax (per } \$ 1 \text { 000) }\end{aligned}\right.$ 6s, J\&J, $\$ 59,000$ 68, JEJ 48, 888 .......Jan. 1,1919 Interest is paynble in Nuly $1,191:$ Tnterest is payable in New York. Total valuation 1895...... 808,091

SUMNER COUNTY.-Ezra Spencer, Treas. County seat is Wellington.
COANS-, LAR When Due. Total debt Mar. $1896 \ldots \$ 307,600$ 68, Jdd, $\$ 76,000 \ldots .$. Sept. 30,1909 Tax valuation 1895 ........ 6,838,30. 68, J\&J, $\$ 76,000$..... Sept. 30,1909 64, AiCO, 86,600.....Aug. 3,1910
KEFUNDING RR, BONI \& $52_{25}$, J\&J, $\$ 145,000$.. Jan. 1, 1920 Population 1890 was....... 30,271

TOPEK A. $C$ CHARLES A. FELLOWS, Mayor.
This city is in Shawnee County.
CITYLOANS- When Due. CITYLOANS- When Due 68.

68, J\&EJ, $\$ 12,000 \ldots .$. Apz. 20,1906 REFUNDING BONDS64, J\&J, $\$ 14,000 \ldots . . J u l y ~ 20,1905$
 5月, JdJJ, $109,000 \ldots \ldots . . \mathrm{Juy} 15,1910$ 5s, J\&J, 74,000.......Nov, 8, 1913 $58, J / \& J, \quad 3,500 \ldots . .$. Sept. $^{1}$, 1915 $58, \mathrm{~J} \& \mathrm{~J}, \$ 10,000$.........an. 15,1899 internal. Tmprovem. Bonds(payable by special assessment.) 68...... $\$ 552.513$, part due yenrly
BoARD OF EnUCATION BondsVarlous.... $\$ 318,920 \ldots .$. Various.

INTEREST is payable in New Fork at the flseal agency of the State of Kansas, at present the National Bank of the Republic.

TOTAL DEBT, ETc.-The total general city debt in December, 1895, was $\$ 336,500$; Internal Improvement Bonds, $\$ 552,513$; Board of Edueation Bonds, 8318,920 .
ASSESSED VALUATION of real estate in 1895 was $\$ 7,666,260$ personal property, $\$ 1,892,306$; total, $\$ 9,558,566$. In 1892 the total ssmessed valuation was $\$ 9,210,741$. Total tax for 1895 (per $\$ 1,000$ ) Was 845 ; in 1892 it was $\$ 38.83$. Real estate is assessed at "about Was क्रि) in 1892 it was s. 38
POPULATION.-In 1890 was 31,007 ; in 1880 was 15,452 ; in 1870 was 5.790 . Local estimate for 1894 was 42,000 .
WABAUNSEE CO.-J. R Henderson, Clerk. County seat is Alma.
LOANS - When Dice. Tax valuation, rallroads. \$557.326 78, July 1, 8138.700 ..July 1, 1910 Total tax (per $\$ 1,000$ ) ........841.70 Total deht Jan, 20, 1896, \$138,700 Popnlation 1890 was .............11,720 Tax valuation, real......1,910,328 Tax valuation, personal. 323,482 Population 1894 (estimat.).11,17G

ASSESSMENT.-Real estate is assessed on a basis of 's actua ralue and personal property on $x_{3}$.

WASHINGTON CO.-August Soller Co. C E. Counts sent is Washington.
$\qquad$
REFUNDING WATER BoNDS- Die

 5s, Jad, $35,000 \ldots . . J n l y$ 1, 1920 Assessment about $1-5$ aotual value. Tax valuation, real.....2.979,675 Population in 1895 (est.)...22. 22.894 INTEREST on the county's bonds is payable at the Kansas Fisoal Ageney, New York.

## WELILINGTON.-\{ $\left\{\begin{array}{l}\text { W. R. SAVAGE, Mayor } \\ \text { E. B, MARTIN, Mlerv. }\end{array}\right.$

This eity is the county seat of Sumner County.
CITY LOANS- When Dre. ${ }^{\text {BOARD OF EDUCATION LOANS, }}$ 68, F\&A, 87,000 .......Ang. 1, 1896 6s, Aug., 3,000..........ug. 1, 1900.2 PHOSPECTING AND MINING- 1898 68, J\&J, 18,000.......July 1,190 . 6s, F\&A, s5,000........Feb. 1, 1898 subject to call.
RR: AID BONDS$7 \mathrm{~s}, \mathrm{~J}$ deJ, $810,000$.
$6 \mathrm{~s}, \mathrm{Md} \mathrm{S}$,
$40,000$.

July 1,1910 58,Mar.. $\$ 11,000 . \$ 1,000$ ev'y 6 mos. | Mar. 1, 1910 | 58, July, $14,000 \ldots .$. July 1,1907 |
| :---: | :--- |
| 5s, Jan., $30,000 \ldots .$. July 1, 1910 |  |

Total city debt Jan., '96 ...\$62,000 | Total valuation 1895 .....\$716,433 Sinking fund Net city debt Jan.., 1896.. 59,706 Sch. debt Jan., 1896 (add.) 79,500 Tax valuation real
personal 197,148
INTEREST is payable at the State Fiscal Agency in New York.
WICHIT A.-County seat of Sedgewick County.
CITY LOANS- When Due
5s, J\&J, \$100,000...Jan. 1, 1910 RAILROAD BONDS
6s, F\&A, \$10,000 ...Aug. 1, 1909 KANSAS Midland RR.-
$6 \mathrm{~s}, \mathrm{~J} \& D, \$ 50,000 \ldots . . \mathrm{June}$
1,1918 $6 \mathrm{~s}_{\text {ST, J LOU }}$ S5 FT. S. \& Wiche RR.6s J J \&J, $\$ 40,000 \ldots .$. July 1, 1903 6s, J\&J, $\$ 40,000 \ldots$. Feb. 1, 1906 REFUNDING BONDSFiscal Agency, with the exception of bonds due in 1909, interest on which is payable in Topeka.

TOTAL DEBT, ETC.-The total general debt in 1893 was $\$ 290,000$ special assessment debt $\$ 525,000$. The total school debt in September, 1894, was reported as $\$ 154,000$.
ASSESSED VALUATION in 1892 was on real property $\$ 5,770,740$; personal property, $\$ 1,005,255$; railroad property, $\$ 214,857$; total, $\$ 6,990,852$; actual value about $\$ 21,000,000$.
POPULATION.-The population in 1890 was 23,853 ; in 1880 was 4,911; population in 1892 about 24,382 .
WIISON COUNTY.-County seat is Fredonia.

## LOANS- <br> 8s ......., \$99,000....Nov. 26, 1909

 COURT HoUse BONDS-Bonded delt (last returns) 121,000
inking fund.

Assessment is 13 actual value.
Total tax (per $\$ 1,000$ )...... $\$ 61 \cdot 75$ Bank, New York; on the Board of Education bonds by the New York

Net debt (last returns) .. $\$ 108,000$ Tax valuation 1895.....2,635,660 Assessment is $1_{4}$ actual value. Total tax (per $\$ 1,000$ ) ' $94 \ldots \$ 40 \cdot 00$ Population 1890 was.........15,286 Population 1894 (est.)........14,023 Po

SPECIAL ASSESSMENT BONDS(Part due each year)
BOARDOF EDUCATION BONDS. BOARD OF EDUCATION BONDS.
$6 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 3,000 \ldots . . \mathrm{July} 1,1896$ ( $\$ 1,000$ due yearly to July 1, 1898 $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$, Subject to call. 1,1902 $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 25,000$.... July 1, 1905 $5 \mathrm{~s}, \mathrm{~J} \& J$, $5 \mathrm{~s}, \mathrm{~J} \& J, 50,000 \ldots . . J u l y ~ 1,1909$ Subject to call at any time.
FdA, $\$ 50,000$.... Feb. 15, 1910 5

## F

|  | Bonded Deít. | Rate of Interest. | Date of Maturity. | P $p u$ Lation. |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |
| Erie Township, Neosho |  | 6 |  | 2,296 |
| Eureka Township, Green | , |  |  | 668 |
| Eureka City, Greenwood Co | 8,00 | 5,7 | 1902, 18 | 2,259 |
| Franklin T'p, Jackson Co. | 28,000 |  |  | 790 |
| Garden City, Finney Co | ,600 | 6 | 2, 97, 20 | 1,490 |
| arnet, Anderron Co | ,000 | 6 |  | 2,191 |
| irard, Crawford Co. | 48,000 | 6 |  | 2,549 |
| raham Co. |  | 6 |  | 5,029 |
| rant Township, | 34,000 | 6 |  | 2,241 |
| Great Bend City, Barton Co | 58,000 | 5, 6 | '07, 17, 1 | 2,450 |
| reat Bend Township, Barton | 41,463 | 6 | '04, 1617 | 524 |
| Greeley Co. | 62,500 | 6 | 1919, 21 | 1,264 |
| Greensburg, Kio |  | 6,7 | 07, 8, 11 | 515 |
| Greenleaf, Washing | 00 | 6 | 1907 | 916 |
| Guilford Township, Wilson | 32,000 | 7 | 1916 | 677 |
| Haren Township, Reno Co | 25,000 | 7 | 1906 | 1,248 |
| Iola City, Allen Co | 26,500 | 6 | 1909 | 1,706 |
| Iola Township, Alle | 63,250 | 7. | 1901, | 2,743 |
| Jefferson T'p, Jefferson | 25,000 |  | 1902 | 1,569 |
| Jefferson T'p, Jackson Co | 26,000 | 6, 10 | 1916 | 1,130 |
| Kearny Co | 82,700 |  | '08, 18, 20 | 1,571 |
| Kinsley, Edwards | 54,500 | 6 | 07, 9, 18 | 771 |
| Kiowa Township, Barber | 27,300 | 8 | 1907,0 | 993 |
| Lakin Township, Kearny Co | 26,578 | 6, 7, 8 | 1906,07 | 620 |
| Leoti, Wichita Co | 39,500 |  | '09, 10, 19 | 341 |
| Le Roy Township, Coffey Co | 52,180 | 6,7 | '07, 10, 16 | 1,208 |
| Liberty Township, Linn Co. | 25,000 |  |  | 1,423 |
| Lincoln Township. Cloud C | 50,500 | 6, 8, 10 | '07 | 460 |
| Lindsborg, MePherson | 00 |  |  | 1,686 |
| Logan Co | 30,000 | 5, 6 | 1904, 21 | 3,384 |
| Lyons, Rice Co | 84,000 | 6,7 | 1900 to 12 | 1,754 |
| Mauhattan, Riley | 92,480 | 6 | 07, 11, 19 | 3,004 |
| apple Hill 'T'p, Wabaunsee | 27,000 | 6 | 190 | 882 |
| Marion, Marion Co. |  | $5{ }^{1} 2$ | '99 to 01, 09 | 2,047 |
| Marmaton Township, Allen Co | 40,000 | 7,6 | 1401, 17 | 1,477 |
| Marysville T'p, Marshall Co.. | 28,000 | 6,7 | 1897,03 | 656 |
| Meade, Meade Co | 26,000 | 6,7 | 1903, 08 | 457 |
| Medicine Lodge T'p, Barber | 25,000 | 6, 7, | 1915, 16 | 1,910 |
| Mission Township, Neosho Co | 40,000 |  |  |  |
| Mitchell Co. | 50,000 | 8 | 1908 | 15,037 |
| Monroe Township, Anderson | 39,000 | 6 | 1916 | 767 |
| Mound City Township, Linn Co | 29,000 | ${ }^{7}$ | 1912 | 1,929 |
| Mound Valley T'p, Labette Co. | .40,000 | 6,7 | 1909, 16 | 1,829 |
| McPherson Co........... | 38,500 |  | 1898, 9 | 21,614 |
| [ePherson, Mc | 65,000 | 6,7 | 08 to 16 | 3,172 |
| McPherson T'p, MePh | - | 6,7 | '07, 10, 16 | 699 |
| Neodesha Township, Wilsou Co | 35,000 |  | 1916 | 2,365 |
| Neosho Falls, Woodson Co.. | 30,000 | 6 | 1917 | 606 |
| Ness City, Ness Co. | 27,500 | 6 | 1917, 19 | 69 |
| Newbury T'p, Wabaunsee | 27,000 | ¢ | 1907 | 1,296 |
| Norton Co. | 70,000 | 6, 7, 8 | '08, 09, 11 | 10,617 |
| Norton, Norton Co | 47,000 |  | 1906, 08 | 1,074 |
| Olathe, Johnson Co | 37,000 | $4^{1}{ }_{2}, 6$ | 1913 | 3,294 |
| Osage, Osage Co | 37,500 |  | 1905, 17 | 3,469 |
| Oskaloosa T'p, Jefferson Co | 49,000 | 6 | 1911, 17 | 2,019 |
| Ozark Township, Anderson | 26,000 | 7,6 | 1916, 22 | 1,021 |
| Paola City, Miami Co... | 61,200 | 6,7 | '01, 9, 17, 19 | 2,943 |
| Phillipsburg, Phillips Co | 40,700 |  | '07, 10, 18 | 992 |
| Phillips Co.. | 44,000 | 6, 10 | '95, 6, 7, 15 | 13,661 |
| Plevna Township, Reno | 33,000 |  |  | 314 |
| Pittsburg, Crawiord Co | 106,500 | 6 | '96 to 01, 08 | 6,69; |
| Potosi Township, Linn Co | 27,500 | 7 | 1912 | 2,8¢ ${ }^{\text {¢ }}$ |
| Pratt, Pratt Co | 76,400 | 6 | 1904, 07 | 1,41 |
| Quindare T'p, Wyandotte Co | .33,000 | 7 | 1916 | 1,997 |
| Rawlins Co.............. | 29,200 |  |  | 6,756 |
| Rock Creek Township, Coffey Co | - 29,000 |  | 1916 | 1,588 |
| Rock Creek T'p, Nemaha Co.. | 25,000 | 6 | 1907 | 2,078 |
| St. Mary's T'p, Potta watomie | 0.60,000 | 6 | 1905 | 2,163 |
| Scott Township, Scott Co..... | .27,000 | 6 | 1922 | 325 |
| Sherman Co......... | 26,000 | 6 | 1919 | ,261 |
| Smith Centre, Smith Co. | .43,000 | 6 | 1907, 09 | 767 |
| Smoky Hill T'p, McPherson | .29,740 | 6, 7 | 1909, 18 | 1,686 |
| South Haven T'p, Sumner Co. | .30,000 | 6,7 | 1910, 16 | 1,627 |
| Sterling, Rice Co ....... | -46,000 | 6, 8 | 95, 07, 08 | 1,641 |
| Stockton, Rooks Co. | .49,000 | 5, 6, 7, 10 | 0 95,7,07,09 | 880 |
| Summit Township, Decatur Co | ...25,000 | 6 | 1908 | 312 |
| Superior Township, Osage Co. | .33,100 | 6 | 1917 | 1,544 |
| Syracuse, Hamilton Co | 28,300 | 7 | 1908 | 324 |
| Thomas County . | 81,000 | 6 | 1908, 9, 18 | 5,538 |
| Trego County... | 30,000 | 5 | 1908 | 2,535 |
| Ulysses, Grant Co. | . 36,100 |  | '18, 19, 21 | 198 |
| Union Township, Jefferson Co | 30,000 | 6 | 1911, 16 | 1,222 |
| Union Township, Rice Co. | .30,000 | 6, 7 | 1910, 16 | 1,196 |
| Valley Township, Morris Co | 25,000 | 6 | 1900 | 927 |
| Verdigris Township, Wilson Co. | .29,000 | 7 | 1916 | 1,342 |
| Wallace County | .49,800 | 6 | 1909, 20 | 2,468 |
| Wamego T'p, Pottawatomie Co | - . . 35,000 | 6 | 1917 | 1905 |
| Washington T'p, Washington Co | Co..26.000 | 10 | 1907 | 2,350 |
| Wichita County.. | 118,000 | 6 | 18,20,22,27 | 7 1,827 |

Wichits County, Washington Co.-26.000

WINFIELD.-

LOANS-
BREDGE BONDS-
GS, F\&A, \$13,000.
BuILDING BuNDS
$6 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 10,000 \ldots$
College Funving Bovis, 1906
6s, J\&J, \$6,500.
6s, M\&N, \$11,000...S
Railroad Bonds Bonds911

Sept. 1, 1915 Population in 1890 was 5,184
Real estate is assessed at $1-5$ its actual value and personal property
at $1_{3}$ its actual value

## WYANDOTTE CO.-County seat is Kansas City.

LOANS6s, ...... $\$ 25,000$ BRIDGE. - $\$ 75,000$. 5s,,$\ldots . .$. , $60,000 .$.
FUNDING Bondd FUNDING BoNDS
$51_{2}$, $51_{2} \mathrm{~s}, \ldots \ldots$, , $\$ 50,000$.
$51_{28}, \ldots \ldots, 44,000$
$51_{2}$, 75,000

## ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divisions in the State of Kansas which have an indebtedness of over $\$ 10,000$ and which are not represented among the foregoing detailed reports.

| Localion | Debt. $\$$ |
| :---: | :---: |
| Abilene, Dickinson Co | 56,000 |
| Agency Township, Osage |  |
| Alma Township, Wabaunsee C |  |
| Barton Co |  |
| Baxter Springs City, Cherokee | 30,000 |
| Belle Plaine T'p, Sumner Co. | 28,000 |
| Beloit, Mitehell Co | 26,000 |
| Belleville Township, Repu | 30,000 |
| Blue Mound Township, Linn | 43,500 |
| Burrton Township, Harvey Co | 26,000 |
| Burrtou City, Harvey Co... | 92,000 |
| Caldwell Township, Sumner | 29,000 |
| Oildwell, Sumne | 25,500 |
| Osdar Township, Wilson Co | 26,000 |
| Uentre Township, Jewell Co | 36.000 |
| Oenter Township, Norton C | 25,000 |
| Oenter Township, Wilson Co | 60.500 |
| Ceuter T'ownship, Pratt Co | 28,000 |
| Center Township, Woodson | 26,385 |
| Chase Co | 80,000 |
| Cherokee C | 70,000 |
| Chetopa, Labette | 5,200 |
| Cherry Township,Montgome | .33,000 |
| Olyde, Cloud Co | 42,000 |
| Oouncil Grove, Morris Co. (To ship and City) | $80,500$ |
| Coldwater T'p,Comanche Co | 25,000 |
| Conway Township, Sumner | 31,000 |
| Coolidge, Hamilton Co | 41,000 |
| Crawford Township,Crawfor | 0.41,500 |
| Decatur Co. | 43,000 |
| Delaware T'p, Jefferson Co | 80,000 |
| Dodge City, Ford Co | 54,250 |
| El Dorado Township, Butler | 75.000 |
| Elk Co | 31,000 |
| Elk Township, Cloud Co | 45,000 |
| Ellsworth Co | 28,000 |
| Ellis | 48,702 |
| Empire Township, Ellsworth | 0.25,000 |

Rate of Dote of Pomu-
Interest. Maturity. Lutzor

| $\%$ |  |  |
| :---: | :---: | ---: |
| 6 | $97,8,12,17$ | 3,547 |
| 6 | 1916 | 1,388 |
| 6 | 1907 | 1,702 |
| 6 | 1918 | 13,172 |
| 6 | $15,16,19$ | 1,248 |
| 6 | 1916 | 1,474 |
| 6 | 1906,16 | 2,455 |
| 6,7 | 1904,07 | 721 |
| 6,7 | 1912,16 | 1,732 |
| 6 | 1916 | 1,083 |
| $5,6,8$ | $02,8,15,17$ | 695 |
| 6 | 1916 | 840 |
| 6,8 | 1897,07 | 1,642 |
| 7 | 1916 | 1,006 |
| 6,8 | 1907,10 | 1,359 |
| 6 | 1908 | 1,762 |
| 7 | 1910,16 | 2,430 |
| 6 | 1907 | 1,728 |
| 7 | 1897 | 1,855 |
| 6 | 1922 | 8,233 |
| $\cdots$ | 1917 | 27,270 |
| 5 | 1909 | 2,265 |
| 7 | 1906,07 | 1,137 |
| 6 | 137 |  |
| 6 | Various. | 2,698 |
| 6 | 1917 | 904 |
| 6,7 | 1905,16 | 1,174 |
| 6,7 | 1906 | 472 |
| 6,7 | 1896,12 | 1,560 |
| 5,6 | $1905,7,8$ | 8,414 |
| 6,7 | 1902,16 | 2,859 |
| 6,7 | $99,05,07$ | 1,763 |
| 6 | 1897,15 | 648 |
| 5 | 95 | 101905 |
| $6,8,10$ | $1900,7,8$ | 1,816 |
| 6 | 1902 | 9,272 |
| $6,7,10$ | $95,6,06$ | 7,942 |
| 6 | 1917 | 901 |
|  |  |  |

6,
$\qquad$ $\left\{\begin{array}{l}\text { JOHN H. TOMLIN, Mayor. }\end{array}\right.$
When Due. ${ }^{6 s,}$ Nov., $\$ 17,000 \ldots$ Nov. 8,1916 Mar. 8, 1916 Gr, J\&D, 20,000 … May 19, 1917 Iuterest payable in New York. City has no floating debt. Tax valuation, real........ Tax valuation, personal...697,693 Tax valuation, personal...179,155 Total valuation 1895 Total tax (per $\$ 1,000$ ) 179,155 Population in 1890 was $\qquad$

## When due.

1896-97
July 1, 1919
Jail Bonds-
Sotal debt (last returns) $\$ 468,181$ Tax valuation $1895 \ldots . .11,320,453$ Assessment about $1_{4}$ actual value. Total tax (per $\$ 1,000$ ) '94... $\$ 51 \cdot 90$ Population 1890 was........54,407 Population 1894 (est.) ....... 56,722 A gency Township, Osage Co... 6,000 Alma Township, Wabaunsee Co Barton Co Belle Plaine T'p, Sumner Co Belleville Township
 Caldwell Townshipey Co Osdar Township Wi.........
Uentre Township, Jewell Co Center Township, Wilson Co Ceuter 'Township, Pratt Co Oenter Co Co ..................................................... $.70,000$
$.55,200$ erry Township, Montgomery Co. 33,000 e, Morris Co. (Town onway Coolidge, Hamilton Co Decar Cownic. Delaware T'p, Jefferso Dorado Township, Butler Co llawn Cloud Co ........ Ellis Co

## State of Montana.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act May 26, 1864)
May 26, 1864
Admitted as a State (Act of Feb. 22, 1889) Total area of State (square miles) State Capital

Nov. 8, 1889
146,080
Helena
Governor (term expires 1st Mon. Jan. 1897) John E. Rickards Secretary of State (term exp. 1st Mon. Jan. '97) Louis Rotwitt Treasurer (term expires 1st Monday Jan. '97) Fred. W. Wright
Legislature meets biennially in odd years on the first Monday in January, and sessions are limited to 60 days.
SITUATION AS TOO DEBT, ETC.-For facts with reference to the history of Montana's State debt see state And CITY Supplemest for April 1893, page 130. The loans deseribed below were offered for sale in A pril, 1895, but have not yet been reported as issued and ontstanding.

LOANS- $\quad$ Interest. - P. Then Prineipal.
 Normal School........... $6 \quad$ Optional after $1905 \quad 1910 \quad 50,000$
ASSESSED VALUATION.-In 1894 the assessed valuation of real estate was $\$ 01,610,636$; personal property, $\$ 47,177,799$; rallroads, $\$ 10,062,457$; total, $\$ 118,850,892$; State tax (per $\$ 1,000$ ) was $\$ 2 \cdot 50$. In 1893 real estate was $\$ 66,612,702$; personal property, $\$ 50,982,118$; vitrouds, $80,953,355$ thte $1,8127,548,175$. In 1890 the total assesked ralaation o property in Montana was $\$ 106,392,892$. In 1880 the assessed valuation of real estate was $\$ 5,077,162$; of personal property. $\$ 13,532,640$; total, $\$ 18,609,802$. Property is assessed at full carh value.
DEBT LIMITATION.-The Constitution of Montana was adopted by popular vote October 1,1889. Artiele XIII, contalns the Seetions whinh $=$ cealate the debt-making powers of State, county and city, and we gave those sections in full on page 135 of the State and City Supperment of April, 1895. It may be mentioned that the restrictions and limitations are distinetly and fully stated.

POPULATION OF STATE.-The population of Montana has been as follows in the year named:
1890...........132,159|1880..............39,159| 1870............... 20,595 In 1870-80 the increase was 18,564 , or $90-14$ per cent ; In $1880-90$ 93,000 , of $237 \cdot 49$ per cent.

## Cities, Counties and Towns <br> is the

## STATE OF MONTANA.

BEAVER HEAD CO.-County seat 18 DIIon.


BOZEM AN.-Bozeman is in Gallatin County.
LOANS- When Due. Scrool BoxDs-
PUBLIC BOTLDEG BOKDS-
74. FAA, $\$ 8.000$....Aug. 1,1897
Optional
63, f\&J
$6 \mathrm{M}, \mathrm{M} \mathrm{EN}, 810,000$ after July 1,1898
Doptional after Nov. 1, 1898

 Total debt (last returns) 846,000 Tax valuation $1893 . . .2 .360,000$ As-casment aboat to actual value.
Tax rate (per $\$ 1,000$ )........ $\$ 21.50$ Population io 1890 \#as.......2,143 Population in 1880 was....... 894

INTEREST on 7s is patd at Boston; on 6s due July 1, 1908 and 1912, at New York, and on 6s, due Nov. 1, 1908, at Bozeman.

[^4]LOANS-
5s, A\&O, $\$ 50,000$....Oct. 21,1909
Sulject to 5 s, Asd, $\$ 50,000$.... Oct. 21,1909
subject to eall after Oot. 21,1899
$6 \mathrm{~s}, \ldots . . \$ 50,000$ $6 \mathrm{~s}, \ldots .$. Optional after $1903{ }^{\$ 50,000} 1913$ Bonded debt Feb. 1, '96. $\$ 100,000$ Sinking fund.
Net debt Feb.

23,316
 Population 1890 (about) $\ldots 25,000$ Population 1890 (about) ...25,000
Population 1895 (est.) ....35;000
TAXES for the payment of principal and interest on these bonds are levied and colleoted by the countr officials, and payment is made by the County Treasurer.
CASCADE CO.- County seat is Great Falls.

| LOANS- | When Due. | Total debt llast returns) $\$ 840,000$ |
| ---: | :--- | :--- |
| Sinking fund |  |  |

BRIDGE BONDS-
$7 \mathrm{~s}, \mathrm{~J} \& J, \$ 110,000$.
COURT HOUSE SITE-
78, JdJ, $\$ 20.000 \ldots . . . .$.
FUNDING BONDS
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 60,000$
(part each year) 19.Jan. 1, 1899
6 s , J\&J, $\$ 150,000 . . . . J a n .1,1912$ Sinking fund............ Net debt (last retnrus). Tax valuation, real..... Tax valuation $9,987,932$ Total valuation $1892 \ldots 13,356,992$ Total valuation $1892 \ldots 13,356,929$
Assessment is $2_{5}$ actual value. Population in 1890 was...... 8,755

CHOTEAU CO.-E. Frank Sayre, Co. Clerk. County seat is Fort Benton.

COUATY BONDS-

When Dre.
s, semi-an., $\$ 18,500$
, semb-an., \$18,500. July 1, 1900 68, semt-an., $\$ 108,000$. July 1, 191 subject to call after July 1, 1901 Int, payable at $\mathrm{Co}, \mathrm{Tr}, \& \mathrm{~N}$. Y. City. Bonded debt Dec. 1, '95.. \$126.500 Floating debt..................... 225,417
Total debt

Cash in County funds. Tax valuation 1895
$\$ 53.884$
168,038 Tax valuation, personal. $2,585,597$ Total valuation 1895 ...4.4.323,150 Assessment about $3_{5}$ actual value Total tax (per $\$ 1,000$ ) ... Popmation in 1890 was Population in 1880 was

CUSTER CO.-JoHn S. 'Iruscott, Treas.
County seat is Miles City.
LOANS- Bown When Due. Tax valuation, person'1. $\$ 3,706.344$ 66, g. JdJ, \$274,000.July 1, 1915 subject to call July 1, 1905 . Total debt Jan. 1, 1896... 8274,000 Total valuation 1895 $\quad 6,206,34$ Assersment about $y_{4}$ actual value. Tax yalnation real $\quad, 500,000$ Population 1890 was........5,308 INTEREST is payable at the office of Kountze Bros., New Yoris City

DA WSON CO.-Jas. McCormack, Clerk.
County seat is Glendive.
LOANS- When Due. $\mid$ Total debt.................. $\$ 103.341$ 7s, Dec., $\$ 11,000 \ldots$....Dec. 1, 1903 Subject to call at any time.
ReFondinc Boxps

68, g, 850,000 . $\qquad$ subject to call at any time. Bridge Bonds| sinking fund........... |
| :--- |
| Net dett Mar. 24, 1896.. |
| 1824 |

$\$ 103.341$
4.824 Tax valuation, real....... 380.671 Tax valuation, personal. 1,744,743 aral valuation $1895, \ldots .2,07.414$ Total tax (per $\$ 1,000$ )..... $\$ 26$. Popmlation in 1890 was.......2,056 Population in 1880 was....... 180 Population 1895 (loc. est.).... 1,500 Bonded debt Mar. 24,'96.810,0noo Floating debt.............. 3,341
INTEREST is payablo
and New York.
DEER LODGE CO.-County seat is Deer Lodge City. Total debit (last returns) . $\$ 139,676 \mid$ Population 1890 was........ 15.155

## FLATHEAD CO.-Miohel Therriault, Clerk

 County seat is Kallspell.Total debt Jan. 22, 1896. \$139,370 Thx valuation 1895 ....83,044,813


GALLATIN CO.-Walter H. Sales, Clerk. County seat is Bozeman.
Bonded debt Dec. 1, '95. \$95,000 |Tax valuation 1895 .....6,140.017 Floating debt............. 68,919 Tax rate (per \$1,000) ... $\$ 15 \cdot 50$ Total debt................ 163,919 Population in 1890 was. Sinking tunds......... $53,406 \mid$ Population in 1880 was......3,643

GREAT FALLS.- W. H. GEISTHORPE, Mayor,
Great Falls is in Cascade County.
LOANS -
When Due.
FUNDNG BOENS -
64. J\&J, $\$ 50,000$. July 1,1911 Floating deht ............ 8150,000
41,000 sablect to call after July 1, 1901 Total debt Mar. 30, 1896191.000 6s, J\&J, $880,000 \ldots . . . .1912$ Total tax (per $\$ 1,000$ )'94 $\$ 26.50$ PARE subject to call 1902
PARE AND SEWER PURPOSER-
6s, J\&J, $870,000 \ldots \ldots . . .{ }^{2} .1912$ Assersment is actual value.
Population 1894 (est.) $18.12,000$
Population in 1890 w. Population in 1890 was......3,979 INTEREST is payable at the City Treasurer's office and in New York,
GREAT FALI. $8 C$ GOOL DISTRIOT.-Comprises about one-fourth of GREAT FALIS SO HOOL DISTRIOT,-Comprises about one-fourth of the entire county, and fncludes the city of Great Falls with all its suburbs.
LOANS- . When Dur $\left\lvert\, \begin{aligned} & \text { Total debt Mar., 1895.... } \$ 160,000\end{aligned}\right.$

 INTEREST on the $\$ 90,000$ of bonds due in 1915 is payable at the offlee of the County Treasurer in Great Fall, or at the Chase National Bank of New York City.

HELENA.- $\begin{aligned} & \text { WM. L. STEELE, Mayor. } \\ & \text { MASSENA BULLARD, Clerk. }\end{aligned}$
Helena is the county seat of Lewis and Clark County.
LOANS - When Duc. Banded delithar

$58, \ldots$. \$418,000............... 1916

REDEMPTION FUND-
6a, J. J.J. $\$ 100,000 . . . . J$ Jine 1, 1911
Reptisil
Rekpuspiva Bonds- $1,1900-16$
Part payable yearly.
B8, JUEJ, 130,000
Int, payable in New York \& Helena

HELENA SOHOOL DISTRIOT NO. 1 is one of the districts into which Lewis \& Clark County is divided. The facts with regard to its debt, etc., are as below.

LOANS- When Due. School bondsSubject to call after July, 1900 6, Kibject, \$150,000...July 10, 1911 Par val no call after July 10, 1901 Total debt bonds....... $\$ 1,000$ Sinking fund Sinking fund. .iark Oounty below.
See Lewis \& Olark

Net debt Feb., 1895.... $\$ 243,000$ Tax valuation $1894 \ldots$....13,000,000
Assessment is $3-5$ actual value. Assessment is 3-5 actual value. Value of school property . 409,000 Population 1896 (est.) ......20,000 Population 1890 (about)...15,000 Population 1880.............. 3,600

## JEfFERSON CO.-Eugene Picot, Clerk

 County seat is Boulder ValleyLOANS When Due.
68, J\&J. $\$ 40,000 \ldots \ldots .$. Sept. 1, 1905
7ail bomps
7s, J\&J, ${ }^{\text {Co NTY BOND: }}$
6s, J\&J, \$135,000
Interest parable in 1903 to 1907 payable in N. Y. City.

LEWIS \& CLARK CO.-E. S. French, Treas.

County seat is Helena
County seat
REFUNDING Bonds-
$5128 \mathrm{~J} \& J, \$ 190,000$ Jul
Part payable yearly 1,1901 -'15
Total debt July 1, 95.
$\$ 190,000$
County has no floating debt or sinking fund.
INTEREST payable at Third $N$

| F | 8,028 |
| :---: | :---: |
| Total debt | 184,028 |
| Sinking funds | 63,606 |
| Net debt Dec. 1,189 | 120,422 |
| Tax valuation 1895. | 183,799 |
| Assessment about $1_{2}$ | ual value. |
| Tax rate (per \$1,000 | .\$21.70 |
| Population 1890 was |  |
|  |  |

## Population 1890 was .........6,026 Population 1880 was.........2,464

YELLOWSTONE CO.-S. F. Morse, Treas. County seat is Billings.
LOANS $\qquad$ When Du
$7 \mathrm{~s}, \mathrm{~g}$. J\&EJ, $\$ 91.500$...July 1, 1907 Subject to call after July 1, 1897 Funding Bonds-
68, ${ }^{2}, \$ 59,000$.........cct. 1, 1911 Bonded debt Jan. 1,'96.. $\$ 150,500$ Floating debt. ............... 9,572 Total debt.

9,572
160,072
Sinking fund..
Net debt Jan.
1,1896
$\$ 4,762$ Tax valuation.............. 155,310 Tax valuation, nersonal $1,688,224$ Tax valuation, railroads $1,549.068$ Total valuation $1895 \ldots 3,638,058$ Assessment about $2_{3}$ actual value Total tax (per $\$ 1,000$ ) ...... $\$ 18 \cdot 50$ Population in 1890 was..... 2,065
Population 1896 (est)....... 4,000 4,000 The county's debt is limited to 4 per cent of the assessed valuation.
INTEREST is payable in New York at the Nat. Bank of the Republie.
TAX FREE. - Bonds issued bv this county are free from taxation.

# State of Wyoming. 

DEBT, RESOURCES, Etc.

Organized as a Territory (Act of July 25 1868) July 25, 1868
MADISON CO.-Barclay Jones, Co. Clerk. County seat is Virginia City.
 Floating debt. Sinking fund.

105,222 Total tax (ner $\$ 1.000$. Population 1890 was.
$\begin{array}{r}1,061,898 \\ 19 \cdot 20 \\ \hline . .4,692\end{array}$
MEAGHER CO.-Allen Pierse, Treasurer. County seat is White Sulphur Springs.

## LOANS- <br> FUNDING BONDS -

When Due. Floating debt
78, J\&J, \$50,000 ......Jan. 1, 1902
6s, J\&J, $25,000 \ldots . . .$. July 1,1902 Subject to call after July 1, 1904
ReFUNDING BONDS-
6s, J\&J, \$63,000......Jan. 1, 1913 Optional after Jan. 1, 1903
INT

Tax valuation, real... $\$ 12,870,615$ $\begin{array}{ll}\text { Tax valuation, person 1 } & 5,339,575 \\ \text { Total valuation } 1895 & 18,210190\end{array}$ Assessment about $3_{5}$ actual value. $\begin{array}{ll}\text { Tax rate (per } \$ 1,000 \text { ) } \ldots & \$ 11 \cdot 00 \\ \text { Population } 1890 \text { was... } & 19,145\end{array}$ | Population 1880 was.... $\quad 6,521$ |
| :--- | :--- | Population 1896 (est.). $\quad 23,000$

INTEREST on the funding bont Bank, N. Y.; on refunding bonds at the National Park Bank, N. Y.

MISSOULA.- $\left\{\begin{array}{l}\text { J. M. KEITH, Mayor } \\ \text { H. }\end{array}\right.$
Missoula is the county seat of Missoula County
LOANS - When Due. |Bonded debt Jan. 1, 1896..\$99,000
6s, M\&N, \$38,000.....Nov. 1, 1911 Floating debt.................. 60,765
6s, M\&N, $\$ 38,000$....Nov. 1, 1911
Subject to call after Nov. $1,1901$.

CITY HALL BONDS Sept. 1,1902 Subject to call at any time. SEWER BONDSSinkin deot... Net dabt Jan. 1,1896 | 159,765 |
| :--- |
| 2,135 | Assessment about $1_{2}$ actual value. Subject to coll ......vov. 1, $1911 \mid \stackrel{P}{\text { Population }} 1890$ was...........3.426 INTERET INTEREST on the City Hall bonds is payable by M. Bolles \& Co., Boston, Mass.; ou other loans by the Mercantile Trust Company, New York.

MISSOULA CO.-Alfred Cave, Treasurer. County seat is Missoula

## LOANS-

$7 \mathrm{~F} . \mathrm{F}^{2} \& \mathrm{~B}, \$ 13,000$.
UnTY Bonds-
6s, J\&J, $150,000 \ldots . .$. Feb. 1, 1901 5s, J\&J, 44,850........ Jan. 1, 1912 Bonded d Jan.....Sep. 1, 1896 Floating debt

Total debt Sinking fund Net debt Jan 1896 $\$ 414,059$ | Total valuation $1,1896 \ldots .$. | 738,820 |
| :--- | :--- |
| 123 |  | Assessment about 1895...5,648,846 Tax valuation 1890 actual value Tax rate (per $1890 \ldots \ldots .8,113,188$. Population 1890 ....... $\$ 14 \cdot 00$

INTEREST on frants, due 1912, is pay Yoriz ; all other warrants at Missoula.
TAX FREE. - Bonds issued by this county are exempt from taxation
PARK CO.-Charles Angus, County C'erk. County seat is Livingston. By act of the last Legislature this county was divided into three parts, forming Park, Sweet Grass and Carbon counties; the old debt corrected to date is given below:
LOANS- When Due. | Total debt.................. \$206,854

Zo, uning Bunds $78, J \& J, \$ 70,000$. Subject to call ......Jan. 1, 1908 $78, J d a J, \$ 10,000 . . . . . . J a n$ years. 6.ubject to call aiter Jan. 1, 1910 6 ; J \&J. $\$ 75,000$....... July 1, 1913 6s, J\&J, 45,000........July 1, 1914 Bonded debt Jan. 1, 96 . $\$ 200,000$ Floating debt. 6.854 Population 1894 (est.) INTEREST on the bonds is payable at New York and at Livingston,

## SILVER BOW CO.-W. L. Hill, Treasurer. County seat is Butte City.

 LOANSEUNDING BONDS58 , J\&J, $\$ 125,000$. Subject to call after.July 1, 1917 Interest payable at Con July 1,' 1907 Bonded debt Jan. 1896 Treas'y. Sinking fund................ $\$ 206,854$ Net deht Jan. 1, 1896... 151,812 Tax valuation, real Tax valuation, personal151,812 Total valuation 1895 - 947,192 Assessment abt. $65 \%$ actual value Total tax (per $\$ 1,000$ )...... $\$ 18 \cdot 00$ Population in 1890 was $\$ 18 \cdot 00$
6,881 ngston, n,

LOANS- When Due. ${ }^{\text {Sinking fund................ } \$ 2,500}$ Funding Bonds- Net debt Feb. 1895. School debt (additional). 158.500 6s, (part vearly) to Nov. 16, 19010 Interest payable in New York. Bonded debt Feb. 1,'95...\$142,000 Floating debt............... 19,000

TAX FREE.-All bonds issued by this county are exempt from

## BUFFALO.-Chas. H. Burritt, Mayor.

 Buffala is in Johnson County.LOANS- When Due 3, Jan, $* 40,000$.....Jan. 1,1903
subjeet to call atter Jan. 1,1903 subject to call atter Jan. 1, 1903 Total debt Mar, $1,1895 \ldots \$ \$ 10,000$ Tax valuation, real........ 212,179

TAX FREE.-All of the above-mentioned bonds are exempt from taxation.

CARBON COUNTY.-County seat is Rawlins.
LOANS.- When Due. |Total debt (last r-turns) $\$ 144,000$
 6s, F. \& A., $\$ 56,000$.. Aug. 1,1900 Gi. F. \& A. $\$ 5,000$.. Aug. 1,1904
INTEREST payable at the National Park Bank, New York.
CHEYENNE.- \{SAMUEL MERRILL, Mayor
Cheyemne is situated in Laramie County.
LOANS- When Dre. 6s, Jan. 1, $\$ 127,500$.. Mar. 1, 1898 ( 66,375 due y'rly) to Mar. 1, 1922 VIADUCT BOSDS 1891 Gs, Jan. 1, $\$ 60,000$...Aug. 1, 1902 (e3,000 due y'rly) to Aug. 1, 1921 Jan 865,000 Aus. 1902 ( $\$ 3,250$ due yeariv) to Aug.1, 1921 Total debt Jan. 20, 1896.. $\$ 252,500$
INTEREST on the refunding bonds is payable in New York; on the water extension bonds in Hartford, Conn.; on the viaduct bonds in New York and Hartford.
OPTIONAL.-Bonds of 1891 are subjeet to call after 1901; those of 1892 after 1898.

CONVERSE CO.-F. A. Arnspoker, Treas.
LOANS FUNDIsGBoNDS- July 1,1909 Tax valuation $1895 . .$. Interest is payable In New York. Bonded debt Eeb. 1, 1895. . $\$ 60,000$ Eloating debt.................... 30,000 Total debt....................... 90,000

## CROOK CO.-W. L. Nettelhorbt, Clerk.

County seat is sumdance.

LOANS- When Due,
6s, JCAJ, 820,000 ASD JaiL. BoNDS:-
$\$ 1,000$ due yearly to Jay 1,1856 Fe UnDIMg Bosins-
\$5,500 due y,000 ....... Mar 1, 1001 intereat is marable in May 1,1911 Boaded debt Dee. 1, '95. \$75,000
All of the above lasuew are free from taxation
EV ANSTON.-\{E. H. HARRISON, Yayor
FERED. A.
LOANS- When Due. |Total debt Jan. 1, 1896.. \$21,700 $68, \mathrm{M}\langle 8,820,000$ Total raluation 1895..... 622,714 Bonded delt toon yearly to 1910 Total tax (per 81,000 ) ...... $\$ 35 \cdot 00$ Bonded debt Jan. 1, 1896. $\$ 20,000$ City tax (per $\$ 1.000$ ) includ. 5.00
Floating debt.
INTEREST is payable in Chleago or Evanston.
TAX FREE. - All bonds lssued by thls town are exempt from taxaition.

JOHNSON CO.-County seat is Buffalo.
LOANS When Due. Floating debt...
6. Jdes, \$74,000

Court H 87.400 yearly........ 1901 Bond Howse bouds . . . . . . . . 76.000
INTEREST la payable in New York
LARAMIE.-Laramte City is situated in Albany County.
LOWANS
63, J\&JJ, $\$ 10,000$ -
Fombect to call after July 1,1917
Funded debt daat returns)

## LARAMIE COUNTY.-JoHn Robbats, Treas.

County seat is Cheyenne City.

Total debt Mar. 15, 1896. $\$ 400,000 \mid$ Total tax (per $\$ 1,000$ ) $1895 \$ 29 \cdot 00$ |  |
| :--- | :--- | :--- |
| Assersment is $2_{5}$ actual value. |

SHERIDAN.-This town is in'sheridan County.
LOANS MTER WREs BoxDs Fhen Due. | Cash on hand............... 82,545 G3, Jan. 1, \$75,000 … Ang. 1, 1923 Sabject to call after Aug. 1, 1903 Bonded debt (last retarna) \$75.000 Total debt.
INTEREST on the bonds ts payable at the Chemical National Bank,

Population in 1894 (est.........1,000
Tax valuation, personal.. $\$ 158,875$ Total valuation 1894........371,05 Assessment about $3_{3}$ actual value. Population in 1890 , 1,097 Population in 1880 was

3,438

When due. | Net debt Feb. 1, 1895.... 882,16 County tax (per $\$ 1,000$ ). Bond tax (per $\$ 1,000$ ). Average school tax. Fopulistion in 1890 wads

SWEETW ATER CO.-L. P. Thomas, Olerk. County seat is Green River.
LOANS-
When Due,

Gs, J\&T BONDS 1 , 1902 to ' 11
68 , J\&J, \$40,000.Mar. 1, 1902 to '11 $51_{28}, \mathrm{~J} \& \mathrm{~S}^{2}, \$ 53,000$ due Yearly.) 52s, Je. ( 45,300 due yearls. ${ }^{2}$ to ' 11 Bonded debt Jan. 1, 1896. $\$ 93,000$ Sinking fund and eash... 46,940
INTEREST on 6 s is payable at Chemioal National Bank, N. $5^{123}$, at Green River, Wyoming
TAX FREE. - All bonds of this county are exempt from taxation.
UINTA CO.-JOHN R. ARNOLD, Treasurer.
County seat is Evanston.
LOANS-
When Due.
6s, Jan., $\$ 100,000 \ldots$...June 1, 1916
Jail and Residence Bonds-
88, Dee. 31, \$9,500...Aug. 1, 1897 Subject to call at any time. Interest pay
896.. 109,500

Tax valuation, real..... $\$ 1,167,562$ Tax valuation, pers'l.... $\$ 1,918,014$ kailroad and telegraph $1,338,555$ Total valuation $1895 . .3,424,131$ Assessment is $1_{2}$ actual value. Total tax (per $\$ 1,000$ )... $\$ 20 \cdot 401$ Population in 1890 was....... 7,881 TAX FREE. -The county's bonds are exempt from taxation.

## State of Idaho.

IT8

DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 3, 1868) - March 3, 1863 Admitted as a State (Act July 3, 1890) - - July 3, 1890 Total Area of State (square miles) - - - - 84,800 State Capital - . . . . - . Boise City Governor (term ends 1st Monday Jan, '97) Wm. J. MeConnell Secretary of State (term ends 1st Mon.Jan. '97) Isaac W. Garrett Treasurer (term expires 1st Mon. Jan. '97) - - Chas, Bunting Auditor (term expires 1st Mon. Jan. '97) - Frank C. Ramsey
Legislatare meets biennially in odd years on the Monday after the 1st of January, and there is no limit to length of

DEBT HISTORY.-Idaho as a Territory always kept its debt within moderate limits. When it became a state the bonded debt of the Territory was $\$ 146,71506$. Of that amount $\$ 46,71506$ was issued to pay floating debt, $\$ 80,000$ to pay for Capitol building and $\$ 20,000$ for an asylum. The condition of the state's debt now is set out with all the details below
NAME AND CaME AND PURPOSE
$\qquad$ do do
Refunding... Wagon road.
.... 18
$\ldots . .189$
$\qquad$

 Principal

INTEREST on the Capitol bonds is payable by Kountze Brothers, New York; on the 6 per cent wagon-road bonds by Wells, Fargo $\&$ Co., New rork; on the refunding bonds at the office of the state Treasurer.
TOTAL DEBT, ETC.-The total bonded debt on Feb. 16, 1895, was $\$ 378,000$; floating debt, $\$ 85,469$; total debt, $\$ 463,469$. In 1880 the total debt, less sinking fund, was $\$ 88,381$.
ASSESSED VALUATION, - In 1893 the total assessed valuation was $\$ 33,431,841$, property belng assessed at about $I_{3}$ of its estimated true value. In 1880 the assessed valuation of real estate was $\$ 2,297,526$; personal property, $\$ 4,143,350$; total, $\$ 6,440,876$. The tax rate per $\$ 1,000$ in 1893 was $\$ 8 \cdot 50$; in 1892 it was $\$ 7 \cdot 55$.
POPULATION in 1890 was 84,385 ; in 1880 it was 32,610 ; in 1870 it was 14,999. The population in 1895 according to local figures, was 125,000 .
DEBT LIMITATION.-Idaho has placed limits in its Constitution upon the debt-making power both of the State and its municipalities. Though the provisions have a conservative tendency, they are not quite as strict as the Constitutional limitations of most of the other new states. For a digest of the laws respecting debt limitation in Idaho see State and City Supplement of April, 1895, pages 138 and 139.
POPULATION OF STATE.-The population of Idaho has been as follows in the years named

In 1870-80 increase was 17,611 , or $117 \cdot 41$ per cent, and in $1880-90$ 51,775 , or $158 \cdot 77$ per cent. The population in 1894, according to local Hgures, was 125,000.

Cities，Counties and Towns
in the

## STATE OF IDAHO．

## ADA COUNTY．－County seat is Boise City．

Bonded debt（last returns）． $455,000 \mid$ Net debt（last returns）．．$\$ 227,098$ Floating deht．．．．．．．．．．．．．．190．483 $\mid$ Value of county property 127,000


## ALTURAS COUNTY．－County seat is Hailey．

LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Bonded debt（last ret＇ns）} \$ 331,000\end{aligned}\right.$

 78，J\＆J，$\$ 22,700$ yearly）to 1906 （ 8 Nax valuation 1894 ．．．．．． 635,561

 INTEREST on 6 s paid in Hailey；on all other bonds in New York．
The above shows the debt for which Alturas County is primarily held． the bonds having been issued by Alturas County before the creation of Elmore and Logan counties and before the annexation of a part of Alturas to Bingham．When the Legislature parcelled out Alturas County it failed to provide for an apportionment of the debt．
The amount which Alturas County will be required to pay is only about one－fifth of above amount，because the bonds pledged the tax－ able property of the county as constituted at the time of issue，and be－ fore the division of Alturas．Elmore，Logan and part of Bingham county were taken from Alturas County in 1889.

BANNOCK COUNTY．－G．W．Gorton，Treas． County seat is Pocatello．
LOANS－$\quad$ When Duce． $\left\lvert\, \begin{aligned} & \text { Assessment about } 2 \text { a } \\ & \text { State tax（per } \$ 1,000\end{aligned}\right.$
 Bind．debt Mch．30，＇96．$\$ 125,000 \mid$ Value of county property．．．．$\$ 8,800$


BINGHAM CO．－G．G．Wright，Treasurer．
County seat is Blackfoot．
Bonded debt（last returns）$\$ 147,000 \mid$ Rate of interest．．． 7 and 8 per cent Floating debt．．．．．．．．．．．．．33，297 Tax valuation in 1894．．．$\$ 1,239,665$ sinking funds

15,056 Population in 1890 was．．．．．13，575
BOISE CITY．－$\left\{\begin{array}{l}\text { W．E．PIERCE，Mayor．} \\ A R C H . ~ C U N N I N G H A M, ~ C l e r k . ~\end{array}\right.$
The County seat of Ada County．
LOANS－When Due． CiTY Hall Bonds－ FUNDNG BoNDS－July 1， 1901 6s，．．．．$\$ 71,000 \ldots . . J u l y ~ 2,1914$ Subject to call after July 2， 1904 SIDEWALK BONDS－
$6 \mathrm{~s}, \ldots \ldots . . \$ 35,000$ ． 1897 to 1903
Payable $1_{7} \ldots$ yearly．
SEWERAGE BONDS－
6＊，．．．$\$ 50,000$ ．．．．．．July 1,1911 Bond＇d debt Jan．1，1396．$\$ 161,000$ Floating debt．．．．．．．．．．．． 21,000 Total debt Jan．1， 1896 ． 182,000 Tax valuation $1895 \ldots \ldots$ ．．．． $1,894,738$ Rral valuation．．．．．．．．． $5,688,000$ Tax rate（per $\$ 1,000$ ）．．．．
Population in 1890 was Population in 1890 was
Population in 1880 was Population in 1880 was．．．．． 1,899
Populat＇n＇ 95 （local census）． 7,124

CANYON COUNTY．－R．S．Madden，Treas． county seat is Caldwell．
6 s, LOANS－$\$ 40,000 \quad$ When Due． $\mid$ Actual valuation about $\$ 5.000,000$ $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 40,000 \ldots . . . . . . .1905-15$
Bonded debt 1895 ．．．．．．．$\$ 46,000$ Total tax（per $\$ 1,000$ ） $1894 . \$ 25 \cdot 00$ Vopue oro．property＇94．．．$\$ 31.623$ Population in 1895 about．．．．5，000
Tax valuation 1895．．．．．．1，959，194
CUSTER COUNTY．－County seat is Challis．
$\qquad$ IW hen Due．Total debt．
$\$ 109.509$
FUNDING BONDS－
$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 25,000 \ldots . . . \mathrm{Jan} .1,1900$ （ $\$ 2,500$ due jearly）to Jan．1， 1909 $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 50,000 \ldots . . \mathrm{Jan} 1,$. Bonded debt（ast returns）．$\$ 75,000$ Bonded det Floating debt．．．．．．．．．．．．．．．．34，509 Population in 1890 was．．．．．．．2，176 INTEREST is payable at New York．

FREMONT COUNTY．－County seat is St．Anthony．


IDAHO COUNTY．－County seat is Mount Idaho．
Floating debt（last ret＇ns）．$\$ 72,655 \mid$ Net debt（last returns）．．．．．$\$ 70,583$


KOOTENAI COUNTY．－County seat is Rathdrum． LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Bonded debt（last ret＇ns）} \$ 98,000 \\ & \text { Net floating debt }\end{aligned}\right.$ 7s，J\＆J，\＄12，000．．．．．Jan．1， 1897 68，J\＆J，$\$ 80.000$ ．．．May 2, ， 1,2 to＇ 11 ROAD BoNDs－（\＄Q，00 due yearly．）
ROAD BONDS－
， 180
（S600 y＇rly Juwe 1）to June 1， 1899 National bonds is payable at Chemical

LATAH COUNTY．－County seat is Moscow．
Bonded deht（last returns）$\$ 20,000$ Floating debt ．．．．．．．．．． Total debt．．．
Cash on hand
Net debt（last returns）．
67,662

| 87,662 |
| :--- |
| 22,432 |

22,432
6

LEMHI COUNTY．－County seat is Salmon City．


 8 8，J\＆J，$\$ 28,000$ ．July 1，＇96 to＇05 Tax valuation 1894．．．．．．．．．．66， 15 | Bonded debt（last returns）．$\$ 28,000$ | Assessment about |
| :--- | :--- | :--- |
| Tax rate（per $\$ 1,000$ ） | $\ldots \ldots \ldots . . \$ 34 \cdot 50$ | Floating debt ．．．．．．．．．41，472 Population in 1890 was．．．．．． 1,915 Total debt（last returns）．．．69，472 Population in 1880 was

INTEREST is payable in New York．
LOGAN COUNTY．－County seat is Bellevue．
Bonded debt（last ret＇ns）．$\$ 148,258 \mid$ Tax valuation $1894 \ldots . . . \$ 1,752,947$
Frat
 Cash on hand．．．．．．．．．．．．．．．．34，538 $\begin{aligned} & \text { 39 }\end{aligned}$ $\begin{array}{ll}\text { Net debt（last returns）．．．．} & 164,608\end{array}$

MOSCOW．－Moscow is the county seat of Latah Countr．
LOANS－When Due． $6 \mathrm{~s}, \mathrm{~J} \& J, \quad 25,000 \ldots . .$. Oct． 15.1911 6s，J\＆J，$\$ 8.000 \ldots . . .$. July 1， 1913 ． $\begin{aligned} & \text { Bonded debt（1ast ret ns）} \\ & \text { Total valuation } 1893 . . .1,379,060\end{aligned}$ 6s ．．．．．．35，000 ．．．．．．． 1913 6s，J\＆J，$\$ 15,000 \ldots$ ．．Oct．15， 1911 Assessment is ${ }^{3} 5$ actual value． Average school tax．．．．．．．．．．．． $12 \cdot 00$ Population in 1890 was．．．．．．．2，861 78，NOT BONDS－ Nov 1， 1909
INTEREST on the funding bonds is payable at the Chemical National Bank，New York；on the water bonds at the Importers＇\＆Traders＇ National Bank，New York
NEZ PERCE CO．－J．B．Morris，Treasurer．
County seat is Lewiston．This county was divided in 1889，the county of Latal being set off，leaving only the unsettled portion of the country in the countr of Nez Perce．

| LOANS－ When Due． Court House Bonds－ － | Tax valuation，real ．．．．$\$ 1,143,656$ Tax valuation，personal．311，422 |
| :---: | :---: |
| 8s，Nor．，\＄30．000． | Total valuation $1894 . . .1,455,078$ |
| Bonded debt Feb．1， 1895 \＄30，000 | Assessment about $1_{3}$ actual valu |
| Floating debt ．．．．．．．．．．．．80，000 | Total tax（per \＄1，000）．．．\＄28 |
| Total debt．．．．．．．．．．．．．．．．．110，000 | Population in 1890 was．．．．．． 2,847 |
| Sinking fund．．．．．．．．．．．．．17， 17,000 | Population in 1880 was．．．．．． 3,965 |
| Net debt Feb 1，1895 ．．．．93，000 |  |

## ONEIDA COUNTY．－County seat is Malad City．

LOANS－＿When Due $\mid$ Net debt（last returns）．$\$ 74,544$ $8 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 30,000 . . . . . . . . . . . .1904$ Value of county prop＇y． 193,000
 Bonded debt（last ret＇s） Total debt

84,233 9,689 Population in 1880 was．．．．．．6，81964 INTEREST on 8 s is payable at New York；on 6 s at option of holder

## OWYHEE CO．－－County seat is Silver City．

Floating debt（last ret＇ns）．$\$ 62,205 \mid$ Tax valuation $1894 . . . . . \$ 827,724$ County has no bonded debt． Cash on hand …．．．．．．．．．6，960 Value of county property．$\$ 27,150$ Net debt（last returns）．．．．．． $55,245 \mid$ Population in 1890 was．．．．．．2，021

## SHOSHONE CO．－Clarence CUNNINGHAM，

 Treasurer．County seat is Murray．
LOANS－
When Due．｜Cash on hand
ash on hand ．．．．．．．．\＄20，558： 7 s ，semi－an．，$\$ 28,000$ 7 s ，semi－an．，$\$ 28,000 \ldots . . . . . . .1902$ 7 s ，semi－an．， $252,000 \ldots 1903-1912$ Bonded debt Jan．1， $1895 \$ 280,000$ Floating debt．．．．．．．．．．．．．．53，336 Total debt．．．．．．．．．．．．．．．．．．．．．．． 333,336

## WASHINGTON CO．－C．M．Hixon，Treas．

County seat is Weiser．
Bonded debt Jan．1，＇96 ．．$\$ 40,000 \mid$ Tax valuation $1895 \ldots . . \$ 1,200,000$ Floating debt．．．．．．．．．．．．．．．．． 24,500 Total tax（per $\$ 1,000$ ）．．．．．．．$\$ 32 \cdot 50$ Cash on hand ．．．．．．．．．．．．．．．．．．59，5，075 $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { about．．．．．4，500 } \\ & \text { Population in } \\ & 1896\end{aligned}\right.$

## State of Colorado．

ITS

DEBT，RESOURCES，Etc．

Organized as a Territory（Act Feb．28，1861）－Feb．28， 1861 Admitted as a State（Act March 3，1875）

Aug．1， 1876
Total area of State（square miles）
103，925
State Capital
Denver
Governor（term expires Jan．1897）．－Albert W．McIntire Secretary of State（term expires Jan．＇97）－Albert B．McGaffey： Treasurer（term expires Jan．1897）－－Harry E．Muluix Legislature meets biennially in odd years on the first Wednes－ day in January，and sessions are limited to 90 days．

HISTORY OF DEBT，－For history of State debt see State and． CITY SUPPLEnENT of April，1895，p． 140 ．The present debt is as fol lows：


INTEREST is payable at the Treasurer＇s office，，Denver．

TOTAL DEBT, ETC.-The following shows the gross debt of the State and the eash offsets thereto on the dates named.

| Outstanding warrant | $\begin{aligned} & \text { Deo. } 1,1894 . \\ & \ldots \$ 1,937,440 \end{aligned}$ | $\begin{aligned} & 1892 . \\ & \$ 1,769.592 \end{aligned}$ | $\begin{gathered} 1890, \\ \$ 1,393,355 \end{gathered}$ |
| :---: | :---: | :---: | :---: |
| Certs. of indebtednes | - 94,555 | -36,056 |  |
| Loco weed certifieates | 5,913 | 5,829 | 16,910 |
| Capitol building bouds | 600,000 | 600,000 | 150,000 |
| Other indebtedness | 450,380 |  |  |
| otal | \$3,088,288 | \$2,411,477 | \$1,647,155 |
| Net as | 1,180,081 | 949,022 | 232,938 |
| Net debt | \$1,908,20 | \$1,462, | \$1,414,217 |

DEBT AND TAX VALUATION.-The following shows the State's total assessed valuation, the State tar per $\$ 1,000$, and the total State debt for each year since 1876

| Nov. 30- | Total Assessed Valuation. | $\begin{gathered} \text { State Tax } \\ (\text { per } \$ 1,000) . \end{gathered}$ | $\begin{aligned} & \text { Total Debt } \\ & \text { Nov. } 30 . \end{aligned}$ |
| :---: | :---: | :---: | :---: |
|  |  |  |  |
| $1893 .$ | 236,884,449 00 | \$4.00 | \$2,411,47700 |
| 91 | 231,405,295 00 |  | 2,148,241 00 |
| 90. | 220,544,064 62 | 4.00 | 1,647,900 61 |
| 1889. | 193,254,127 38 |  | 1,379,283 26 |
| 1888. | 168,812,246 93 | 4.00 | 952,56147 |
| 1887. | 141,323,684 37 | 4.00 | 949,309 47 |
| 1886. | 124,269,710 06 | 4.00 | 666,874 11 |
| 1885. | 115,420,193 90 | $5 \cdot 56$ | 814,49166 |
| 1881. | 115,675,014 51 | $5 \cdot 30$ | 632,881 76 |
| 1883. | 110,759,756 21 | $5 \cdot 30$ | 602,784 21 |
| 1882. | 104,440,683 57 | $5 \cdot 56$ | 254, 80606 |
| 1881 | 96,135,305 48 | $5 \cdot 56$ | 336,783 17 |
| 1880. | 73,698,746 29 | $5 \cdot 00$ | 213,484 76 |
| 1879 | 58,315,389 30 | $5 \cdot 00$ | 270,299 11 |
| 1878. | 43,072,648 26 | $3 \cdot 60$ | 221,202 10 |
| 1877. | 43,453,946 36 | $5 \cdot 60$ | 227,709 18 |

In addition to the tax rate as above there is a poll tax of $\$ 1.00$ per capita. Prior to 1880 this poll tax was 50 cents per capita.
DEBT LIMITATION.-Colorado's Constitational provisions with reference to the creation of debt are of considerable length, and strike one at flrst as quite elaborate. After a brief study of the provisions their good qualities stand out so plainly as wholly to disarm criticismNo state has placed the debt-making power on a more reasomable basis. All the regulations with reference to publio indebtedness are found in article 11 of the Constitution. See STate and Crty Supplement of April. 1895, pages 140 and 141.

POPULATION OF STATE.-The population of Colorado has been as follows in the year named:
1890
1880

| 412,198 | 1870 |
| :--- | :--- | :--- |
| 194,327 | 1860 |


| $.39,864$ |
| :--- |
| $.34,277$ |

In 1860-70 increase was 5,587 , or 1630 per cent; in 1870-80, 154,463 or $387 \cdot 47$ per cent; in $1880-90,217,871$, or $112 \cdot 12$ per cent.

## Oities, Counties and Towns <br> D THE

## STATE OF COLORADO.

BENT COUNTY.-H. Frex, County Clerb.
Las Animas is the county seat.
LOANS When Due
Cothkt Housv-
78, Aprli, $825,000$.
subject to call.
88, July, 88,000
suljeet to eail.
Population in 1880 was.......1.654 ralliroad aid bonds at Boston, Mass.

f. Treasurer

This is the county seat of Boulder County.
LOANS- When Due: |Tax valuation 1895 ......1,037,435
 6. JkD, $20,000, \mathrm{~g}$, June 1, 1,1966 Population in 1890 was........3,330 Total debt Jan. 1, 1806 . $\$ 152,771$ Populat'u'95 (local eatimate), 6,000

The bonds are all optlonal after 10 years from their date.
INTEREST on 58 and 68 due 1906 is payable at the Chemical National Bank, New York; on 6s due 1008 at American Exchange National Bank, New York.
TAX FREE. - All lesues of this elty's bonds are exempt from taxation.

## BOULDER CO.-L. H. Syith, Treasurer.

## County seat is Boulder

## LOANS

88, April, 842,000 : Due Bonded debt Apr. 1, 1896. 1, 1905 Floating debt............ 18,000
Total dobt April 1, 1806.

Tax valuation 1895,....84,720.405 A asesament about 25 actual value. State \& Co. tax (per $\$ 1,000) . \$ 24 \cdot 80$ Population in 1890 was....14,082 Population in 1880 was.... 9,723
Population in 1896

## CANON CITY.-\{8. 8. NIOHOLS, Mayor.

This is the county seat of Fremont Co. New bonds will be issued to retire the 7 per cent water bonds.
LOANS-
When Due. | Total debt Jan., 1896..... \$110,000

488, 810,000 .........July 1, 1903 SABbeet to call July 1, 1899)
Wovns 78, J\&6, 869,000 .....July 1, 1899 $68, \mathrm{Jnbject}$ to call at any time.) (Subject to call in 10 years.)

NTEREST on the water bonds is payable at Canon City and in New York.

CHAFFEE CO.-C. W. ERDLEN, Treasurer.
County seat is Buena Vista.
LOANS- When Due. Fending Bond 6s, A\&O, $\$ 224,500 \ldots$ Dee. 2, 1923 .
Optional after Oct. 1, 1903.

Total debt Dec, 1895
$\$ 224,500$
$2,345,016$ Assesment abont 2,345,016

School District. -

7s, M\&S, ................Mar. 1, 1907 |Tax valuation $1894 \ldots .$. . $\$ 774,748$ | Subject to call after Mar. 1, 1897 | Real valuation (about). $3,000,000$ |
| ---: | ---: |
| Total debt Maroh, $1895 \ldots . . \$ 27,000$ | Population in 1895 (est.) .....4,100 |

COLORADOSP'GS.-OHAs. E. Smith, Olerk. This city is situated in El Paso County.
LOANS- When Due. $16 \mathrm{~s}, \mathrm{~A} \& 0, \$ 70,000 \ldots .$. Oct. 1,1906 68, J\&T 10,000 VCT BONDS6s, J\&:J, $\$ 10,000$......July 1,1905 6s, F\&A, $\$ 30, \$ 30,000$. Aug. 1,1906 SEWER Bonds6๕, J\&J, $\$ 50,000 \ldots .$. July 1, 1903 68, Subject to eall July 1, 1898 $68, J \& J, \$ 25,000 \ldots . . . J u l y ~ 1,1905$ 6s, J\&J, $\$ 10,000$......July 15,1901 68, M\& Subject to eall.
68, M\&S, $885,000 \ldots . .$. Mar, 1,1904
68, M\&:N, $\$ 80,000$....Nov. 15,1904
6s, J\&J, Sublecttocall Nov. $\$ 25,000$......July 1, 1899 Snbject to oall Oct. 1,1901
5 s, A \&O, $\$ 50,000$ 5 s, A \&O, \$50,000 ......Oet. 1,1905 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~S}_{\text {, }} 850,000$.....Jan. 1,1906 WATER-WORKS REFUNDING6s, JdJ, $\$ 35,000 \ldots .$. Jaly 1, 1906 5 g , semi-an., $\$ 25,000$ July 1,1897 Opmi-an,, $\$ 25,000$........... 1909 Total debt Mar 1904. $\$ 695,650$ Water debt (included)... $\$ 695,650$ Cash assets.................. $\quad 3,032$ Net debt....................... 692,61s Aax valuation $1893 \ldots \ldots .5,867,22$ Arsessment about ${ }^{2}$ actual value.
Population in 1890 was.... 11,140

SOHOOL DISTRICT.
$5 \mathrm{~g}, \mathrm{M} \mathrm{\& S}$, .............. Sept. 1, $1909 \mid$ Total debt Jan., 1895... $\$ 138,000$ subject to call after Sept. 1, 1899 Tax valuation $1894 \ldots . .6,144,370$ The water works are valued at $\$ 1,500,000$.
GOLD BONDS.-All of the city's bonds are payable in gold coin TAX FREE.-All bonds issued by this olty are exempt from taxation.
INTEREST is payable in Colorado Springs and in New York.

## CONEJOS CO.-County seat is Conejos.

Bonded debt Jan. 1, $1966 \$ 60,000 \mid$ Asseasment is a 10 actual value. Floating debt.......... 72,293 Total tax (per 81,000 )...... $884 \cdot 00$ Total debt Jan. 1,1896 . 1364,179 Population in 1880 was......7,193 The county's bouds are due in 20 years, with an option of call in 10 yeare.
TAX FREE.-The above bonds are not taxed.
DENVER.- $\left\{\begin{array}{l}\text { T, S, MnMURRAY, Mayor. } \\ \mathrm{E}, \mathrm{F}, \text { ARTHUR, Treasurer. }\end{array}\right.$
Denver is sifuated in Arapahoe County. On Feb. 7, 1894, the town of South Denver was annexed to and became a part of the City of Denver and the eity assumed the indebtedness of the town. See statement below.

FOANS- When Due. SOUTH DExVER WATER BONDS-
 subject to eall at any time.
HakMos Watkr, B'Lig \& Bermore HABMOS WATER, B LDG \& BEIDGE
 FOBLIC IMPROVEMENT 5s, Jd\&J, 8400,000 ....July 1,1905 Subjeot to call July 1, 1900 4s, Mad, $\$ 400.000$....Nov. 1,1907 4stional after March 1, 1902. (1) Mes, $\$ 700,000$............. 1906 Population in 1890 was..... 1068.713 Subject to call after $1901 . \quad$ Population in 1896 (est.)... 158,009
INTEREST on funding 68 is payable at Fourth National Bank, N Y.; on South Denver water bonds at Chemical National Bank, N, Y.; on publio improvement bonds at Mercantile Trust Co., N. Y.; on Har mon water, building and bridge bonds at Denver.
SPECIAL BONDS.-On Jan. 1, 1895, there were outstanding $\$ 540,000$ of specfal sewer and paving district bonds, which are secured by apecial assessment.

A SINKING FUND of $\$ 1.90$ per $\$ 1,000$ of assessed valuation was provided in 1894 by special assessment.

EAGLE COUNTY-L. S. Pieroe, Treasurer.
County seat is Red Cliff. A four-mill levy was made in 1895 for the purpose of creating a sinking fund for the redemption of the first issue of county bonds.
 subject to call after ten years. about actual value Total debt Apr. 1, 1896..\$117,900 Population in 1.890 was......3,725

INTEREST is payable at the County Treasury and in New York.
TAX FREE.-Bonds of this county are exempt from taxation.
FORT COLLINS.-Robert S. FEDder, Clerk.
This eity is in Larimer County.
LOANS When Due. Tax valuation 1894....... $\$ 904,565$ $5 s_{2}$ F\&A, $\$ 105,000 \ldots$ Ang. 1,1915 Assessment is $2_{5}$ actual value. Suhject to call after Aug, 1, 1900 Population in 1890 was.......2,011 Total debt July, 1895.... $\$ 105,000$ Population in $18 \varepsilon 0$ was........ 1,356 Interest is payable at Fort Collins or in New York,

FREMONT CO.-L. E. RudolpH, Treasurer, County seat is Canyon City.
LOANS- When Due.

COURT HOUSE BONDSCourt House bonds- $\$ 12,000 . . . . .$. Dec. 20,1900 Floating debt............ $\$ 72,600$ | Total debt Mar. 20, 1895 | 84,600 |
| :--- | :--- |
| Sinkiny fund | 14,000 | Set debt Mar. 20, 1895.... 70,600 Tax valuation 1894....3,219,241 Assessment about 14 actual value.

State \& Co. tax (per $\$ 1,000) . \$ 25 \cdot 00$

## GARFIELD CO.-S

County seat is Glenwood Springs.
LOANS-
78, ANO, $\$ 197900$
7 s, A A\%O, $\$ 197.900$.
REFUNDING BOND
6s, AdOO, $\$ 28,000$
Bonded debt Jan. 1,' 96. \$225.900 Floating debt............ 18,279
Total debt Jan. 18964,179

Population in 1890 was ......9,156 Population 1895 (local est.).12,000 S8, J\&J.................Jan. 1, 1909 subject to call after Jan. 1, 1899 $\begin{array}{ll}\text { Total debt March, } 1895 & \text {. } \\ \text { Tax yaluation } 1894\end{array}$ Real valuation (about)..3,000,000 Yopulation in 1895 (est.) ....4,000


## B. Eubanks, Treas.

Sinking fund............ $\$ 3,905$ Tax valuation 1895.......2,201,297 Assessment about $1_{3}$ actual value. State tax $($ per $\$ 1,000) \ldots \ldots . . \$ 4 \cdot 00$
County tax (per $\$ 1,000$ ) $\ldots . .26 \cdot 00$ County tax (per $\$ 1,000$ ) ......26.00 Population in 1890 was.....4,478

INTEREST on the county bonds is payable at the Chemical National Bank, New York; on the refunding bonds at the Chemical National Bank, New York, or at the County Treasurer's office.

HIGHLANDS.- $\left\{\begin{array}{l}\text { N. J. DAVIS, Mayor. } \\ \text { JOHN VALENTINE, Cy. Engineer. }\end{array}\right.$ This town is in Arapahoe County.

## LOANS-

When Due. $\mid 6 \mathrm{~s}, \mathbf{J} \& J, \$ 13,000 \ldots . . . J a n .1,1907$
IMPROVEMENT BONDS
6s, Subj, \$37,000.....July 1,1904 ubject to call after ten years.
6s, J\&J, $\$ 22,000$......July 1,1904
Subject to call after ten years.
6s, J.JJ, $\$ 14,000 \ldots \ldots .$. July 1,1906
Subject to call after ten years.
INTEREST is payable in Denver and in New York City.
HINSDALE CO.-D. S. Hoffman, Treas.
County seat is Lake City.
LOANS-
When Due.
8s, J\&J, $\$ 43,000 \ldots$...Dec. 31, 1901 subject to cali at any time.
$5 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}, \$ 65,000$...July 27,1900 Subject to call at any time. JUDGMENT BONDS-
8s, F\&A, \$44,000. Aug. 12, 1911 Bonded debt Mar 20,'95. $\$ 152,000$ Floating debt abuat...... 20,000 Total debt (about) ......... 172,000
INTEREST is payable at the office of the County Treasurer or at the office of Kountze Bros., New York.

JEFFERSON CO.-Robert E. Jones, Treas. County seat is Golden.
LOANS6 s , J\&D, $\$ 31,000 \ldots .$. June 1, 1903 Subject to call at any time. Interest payable N. Y. \& Goiden. Bloating debt.............. $\$ 31.000$
 State tax (per $\$ 1,000$ )... County tax (per $\$ 1,000$ ) Population in 1890 was. Population in 1880 was … 8,450 Pulation in 1896 (est.) $\quad 10,000$

LAKE COUNTY.-County seat is Leadville. Certain outstanding bonds of this eounty have been declared illegal by U. S. Courts.

| Total debt (last returns) ... $\$ 111,384$ |
| ---: | :--- |
| All floating debt-no bonds |\(| \begin{aligned} \& Tax valuation......... \$ 4,325,434 <br>

\& Population in\end{aligned}\) | All floating debt-10 bonds. |  |
| :---: | :---: |
| Total debt J lels, $1880 \ldots . . \$ 239,898$ | $\begin{array}{l}\text { Population in } 1890 \text { was......14,663 } \\ \text { Population in } 1880 \text { was....23,563 }\end{array}$ |

LA PLATA CO.-J. L. Parsons, Treasurer. County seat is Durango. The payment of $\$ 30,491$ of bonds originally issued by La Plata County has been assumed by Montezuma County, which was organized in 1889.

LOANS- When Due. FUNDING BONDS6s, J\&J. $\$ 88,400 \ldots .$. Apr. 6, 1908 Judi MeN Boxve Apr, 6,1898 8s, J\&J, $\$ 18,600$... Dec. 30,1911
Subject to call Dec. 30,1901 8s, Mubject to call Dec. 30, 1901 subject to call Sept. 1, 1901 8s, A\&O, $\$ 5,250 \ldots$....Apr. 27, 1912 Assessment about $1_{3}$ actual value. $6 \mathrm{~s}, \ldots \mathrm{jlin}$ to $\$ 21,600$... Feb. 29,1902 Population in 1880 was.......1,110 INTEREST on the funding bonds is payable at the office of Kountze Bros., New York, and in Durango; on the judgment bonds at the Chemical National Bank, New York, and in Durango; on the road and bridge bonds in Durango only.

LAS ANIMAS CO.-Wm. O. Sherman, Clerk. County seat is Trinidad.

LOANS-
When Due.
County tax (per $\$ 1,000$ ).
$5 \mathrm{~s}, \mathrm{~A}, \mathrm{CO}, \$ 119,500$
Bonded debt Jan. 1, 96.
Floating debt.
Total debt..
Cash on hand
$\begin{array}{ll}\text { Net debt Jan. } 1,1896 . . . & 183,609 \\ 8,922\end{array}$
Tax valuation 1895......5,178,687 Assessment is $1_{2}$ to $\%_{3}$ actual value.
State tax (per $\$ 1,000$ )...... $\$ 4 \cdot 00$ (est.) .....7,000 date.
INTEREST on the 6 per cent bonds is payable at the Chemical National Bank, New York; on the 5 per cent bonds at the First National Bank, New. York.

LEADVILLE.- $\begin{aligned} & \text { S. D. NICHOLSO N, Mayor. } \\ & \text { JNO. H. GOODMAN, Clerk. }\end{aligned}$
County seat of Lake County.
Bonded debt Mar. 1, 1896. $\begin{aligned} & 86,000 \\ & \text { Floating delit..............216,500 }\end{aligned}$ Total debt......................222,500 Cash on hand.................23,830
Net debt Mar, 1, 1896....198,670

Tax valuation 1896.... $\$ 1,900,000$ Treasury.

LONGMONT.- $\{$ NEIL C. SULLIVAN, Mayor
This town is in Boulder County. LOANS- When Due. 68, F\&A, \$70,000....Aug. 1, 1916 Subject to call after Aug. 1, 1902 . Interest payable at Treas'rs office.

Tax valuation 1895 ...... $\$ 522,870$ Assessment abt. $33 \%$ actual value:
Total tax (per $\$ 1,000$ ).....$\$ 47 \cdot 00^{\prime}$ Population Population 1890 was

## M A NITOU.-Manitou is in El Paso County.

Bonded debt (last returns). $\$ 88,800 \left\lvert\, \begin{aligned} & \text { Tax valuation } 1893 \ldots . . . \\ & \text { Assessment about } \\ & 1_{3} \text { actual value }\end{aligned}\right.$ Water debt (included) ..... 74,000
Floatine debt (about)
Assessment about $1_{3}$ actual value.
20,000 Floating debt (about).......20,000
Total tax (per $\$ 1,000$ ) ....... $\$ 37 \cdot 00$
Total debt (last returns) $\ldots 108,800$

## MESA COUNTY.-J. B. Bedwell, Co. Clerk.

 County seat is Grand Junction.LOANS-
bondsFUNDING BONDS $\mathrm{G}, \mathrm{J} \& \mathrm{~J}, \$ 64,500$. When Due. subject to call after 1898 nterest payable at Grand Junction, Colo. and in New York.

Tax valuation, real..... $\$ 1,755,334$ $\begin{array}{ll}\text { Tax valuation, personal } & 162,733 \\ \text { Total valuation } 1894 \ldots & 1,918,067\end{array}$ Tax valuation $1892 \ldots . .2,604,944$ Assessment is $1_{3}$ actual value Tax rate (per $\$ 1,000$ )....... $\$ 43 \cdot 60$ Population in 1890 was..... 4,260
Population 1895 (local est.). 10,000 INTEREST is parable at Grand Junction and New York.

## MONTROSE CO.-County seat is Montrose.

## LOANS-

When Due.
6s. J\&J, \$128,300....Jan. 3, 1908 Subject to call after Jan. 3, 1898 Bonded debt (last returns) $\$ 154,300$
INTEREST
INTEREST is payable at the County Treasurer's office and by Kountze Bros., New York City.

## OURA Y COUNTY.-County seat is Ouray. <br> LOANS- When due Total debt (last returns) Tax valuation 1894

COUNY BONDS-
......... $\$ 267,260$
901,655 Floating debt $\$ 104,260$ Population in 1890 was
Population in 1880 was.

PITKIN COUNTY.-M. C. MoNICHols, Treas. County seat is Aspen.

LOANS-
FUNDING BONDS-
$8 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 241,000$
Subject to call ....July 1, 1906
JUIGMENT BoNDS-
JU, A\&OMENT BOM
88, AdO, $\$ 9,700$ …..Oct. 1, 1910 subject to call after Oct. 1,1900
$8 \mathrm{~s}, \mathrm{~A} \delta 0, \$ 239,900$.... Oct. 1,1911 $8 \mathrm{~s}, \mathrm{~A}$ dO, $\$ 239,900$.....ct. 1,1911
Subject to call after Oct. 1,1901 Population in 1890 was....... 8,980
INTEREST is payable by Kountze Brothers, New York City, and at County Treasurer's office, Aspen, Colo.

PUEBLO.- $\left\{\begin{array}{l}\text { A. T. KING, Mayor. } \\ \text { C. } . \text { E. } \\ \text { ROSS, City }\end{array}\right.$
Pueblo is situated in Pueblo County. The city of Bessemer was annexed to Pueblo in January, 1894.



OPTIONAL.- All of the city's bonds are subject to call ten years. before maturity.

## PUEBLO COUNTY.-JNo. Meale, Clerk.

County seat is Puello.
LOANS- $\qquad$ When Dree.
${ }_{4} 1_{2} \mathrm{~s}$, J
Subject to cali Jan. 1, 1916 Bonded debt Feb. 1, 1896. 1, 1906 Floating debt................50,000

Tetal debt Feb. 1, 1896. $\$ 400,000$ Tax valuation $1895 \ldots 14,522,406$ -
Real valuation (est.) $. .55,000,000$ Population in 1890 was.....31,491

RIO BLANCO CO.-R. Oldland, Treasurer.
County seat is Meeker.
LOANS- When Dree. Total debt Apr. 1, 1896 .... $\$ 49,600$
7 F , A\&O, $\$ 41,000 . . .$. Oct. 1,1909
Optional ten years from date.
CoUnty Warkants-
Tax valuation i 895 ........699,691 Assessment is 23 actual value. Total tax (per $\$ 1,000$ )..... $\$ 22 \cdot 00$
Population in 1890 was.. 1,200
8s, var., $\$ 8,600 \ldots$.... 1912
INTEREST is payable at the County Treasurer's office, or at the
Chemical Bank, New York.
SAGUACHE COUNTY.-County seat is saguache. LOANS-

When Due. |Total debt (last returns). $\$ 99,100$ $7 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$ HOUSE AND FUNDING - 1004 Tax valuation 1894......1,934,585 Floating debt.................... $\$ 20,000 \left\lvert\, \frac{\text { Assessment }}{\text { Population in } 1890 \text { was......3,313 }}\right.$ INTEREST is payable by Kountze Brothers, New York City.

SAN JUAN COUNTY．－coanty seat is silverton．

LOANS－
Bonds－
$\$ 108,700$
Fioating debt $\$ 70,000$

Whendue．Fahuation，ete．
Total debt（last returns）．\＄178，700 $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1894, \ldots . .1,164,017 \\ & \text { Population in } 1890 \text { Was } . . . . . .1,572\end{aligned}\right.$ Connty seat is Telluride．All bonds issued by this county are exempt trom taxation．

LOANS－When Due．Bonded debt Jan．1，＇96．．$\$ 131,200$ Court House Bonds－ Subject to call after 1896 FUNDING Bonds 78，J\＆J．$\$ 73,800 \ldots \ldots \ldots . . . . . . . . . .1906$ JUDGMENT JONDS－ 1896. 88，Var．，$\$ 54,400$ ．．
INTERECT OU the bo㲘 County Treasurer＇s office in Telluride，Col．

SOUTH DENVER－Annexed to Denver February 7 1894．See Denver

TRINIDAD．$-\left\{\begin{array}{l}\text { D．L，TAYLOR，Mayor．} \\ \text { A．L．BRANSON，Treasurer }\end{array}\right.$
Trinidad is situated in Las Animas County
LOANS－When Due．｜Bonded debt Jan．1，＇96．．\＄170，000 J\＆J，\＄32，000 ．．．．．July 10， 1903 FUKDING BoxDs－ 6s，M（68， $835,000 \ldots$ 6s，M\＆N，
SCHOOL BOND

Sept．1， 190 $75,64,55,885,000$

May 1,1907 Popnlation in 1890 was．．．．．．．5，523
Population in 1895 （est．）．．．． 8,000 INTEREST ls payable at Chemical National Banlk，New York．

## State of Utah．

DEBT，RESOUROES，\＆C．

The bill for the admission of Utah as a State of the Union vas passed by the House of Representatives December 13， 898，and by the Senate on July 10，1894．（See Chronicle， rol．60，pages 577 and 578．）
rganized as a Territory（Act Sept．9，1850）－Sept．9， 1850 Idmitted as a State

Jan．4， 1896
Cotal area of State（square miles）
84，970
tate Capital
Salt Lake City
fovernor（term expires 1st Monday Jan ，1901）Heb＋r M，W\＆lls ecretary（t－rm exp res 1st Monday Jan．，1901）J．T．Hammond reasurer（term expires Ist＇Monday Jan．，1901）－Jas．Chipman egislature meets biennially in odd years on the second Mon－ day in January，and sessions are limited to 60 days，except the first session，which met on January 7 ，to hold 90 daye．

AME AND PURPOSE．
ullding bonds
rritorlal bonds．
do
$\qquad$
－This ioan non－tarable．
PAR VALUE．－Bonds are in pleces of $\$ 1,000$ each．
NTEREST on the State bonds of 1892 is payable in Salt Lake ty，or at the office of Wells，Fargo \＆Co．，New York；on all other nds in salt Lake City or at the American Exchange National Bank New York．
JEBT LIMITATION．－The findebtedness of this state is limited Act of Congreas to one per cent of the assessed valuation．
TOTAL DEBT on Februnty 1，1895，was $\$ 800,000$ ，including a ating debt of $\$ 100,000$ ．Of this floating debt $\$ 60,000$ bears interest the rate of 6 per cent．On February 1，1894，the total debt was 00,$000 ; \ln 1880$ It wiss $\$ 9,120$ ．
TAX VALUATION．－In 1894 the assessed valnation of real properts： \＄$\$ 49,131,679$ ；improvements，$\$ 19,819,969$ ；personal property， $8,780,242$ ；rallroads，telegraph suld telephones， $811,771,352$ ；total， 9，503，243．In 1893 the total asscased valustion was $\$ 117,505,375$ ； 1891，\＄121，146，648；ln 1890，$\$ 104,758,750$ ；in 1889， $851,917,312$ ． is real value is estimated at $\$ 250,000,000$ ．
OPULATION．－The population of Utah has been as follows in the Jurs named．

| $.207,905$ | 1870 |
| :--- | :--- |
| 143,963 | 1860 |


| 86,786 | 1850 |
| :--- | :--- |
| 40,273 |  |

11，380
n $1860-70$ increase was 46,513 ，or $115-49$ per cent；in 1870－80 E177，or $65 \cdot 88$ per cents and in $1850-90,63.942$ ，or 44.42 per cent．

Cities，Counties and Towns
in the

## TERRITORY OF UTAH．

CACHE COUNTY．－H．J．Matthews．Clesk． County seat is Logan．

LOANS－When Due． FUNDING \＆MPROVEM＇T（gold）－ Subject to eall Aug．1， 1902 Interest payable in New York． Bonded debt Mar．25，＇96 $\$ 60,000$ Floating debt．
County has no floating 60， Sinking fund．．．．．．．．．．．．．．$\quad 2,549$

Net cint March 25，1896，$\$ 57951$ Tax valuation，real ．．．．．－3，896，455 Tax valuation，personal．1，359，318 Assessment abon 1894．．．．5，255，768 Assessment about 5 actual value． Total tax（per $\$ 1.000$ ）．．． $10 \cdot 00$
Population in 1890 was Population in 1890 was．．．．． 15,560 Population in 1896 （est．）．．．19，000

LOGAN．－Newel W．Kimball．
This city is in Cache County．

LOANS－

S．J\＆D $\$ 40.000$ Dee． 31.1910 Bonded debt Jan．1，．．．Dee． 31,1996 ．$\$ 80,000$ Floating debt．．．．．．．．．．．．．．． 9,250 Floating debt．．．．．．．．．．．．． 9,250 $\quad \begin{aligned} & \text { Population } 1896 \text { about．．．．．．} \\ & \text { Popu，000 }\end{aligned}$ Total debt Jan，1，1896．．．．89，250 Population in 1880 was．．．．．．3．396

OGDEN．－This city is in Weber County．
LOANS－When Due．Tax valuation 1892．．．\＄13，500，000 GESERAL IMPROVEMENT－ $1913 \left\lvert\, \begin{aligned} & \text { Population in } 1895 \text { was．．．．．} 15,828 \\ & \text { Population in } 1890 \text { was } . . . .14,889\end{aligned}\right.$ Total debt Jan．，1895 ．．$\$ 540,000$ Population in 1880 was ．．．．． 6,069

## PROVO．－ LAEAYETTE HOLBROOK，Mayo

This city is the county seat of Utah County．As the indebtedness is Iimited by United States statute to 4 per cent of the assessed valua－ thon，the city can fncur no debt further than the bonds already outstanding．
WHOANS When Due．Tax valuation $1895 \ldots . . \$ 1,795,130$ G8，MdeN BOXDS－$\$ 125,000$ ，Oet 1,1911 Aszessment same as eash value． $6 \mathrm{~s}, \mathrm{MdEN}, 8125,000$, g．，Oct．1， 1911 Total tax（per $\$ 1,000$ ）．．．$\$ 21 \cdot 00$ Total debt Jan．1，1896．125，000 Population in 1895 was．$\quad 5,992$
TAX FREE．－dill of th elty＇s bouds are exempt from taxation，
INTEREST is payable in gold at the Commerolal National Bank， New York，or at the Firat Natlonal Bank of Provo．
SALT LAKE CITY：－\｛思，GLENDENNIG，Mnyor． This city is situated in Salt Lake County
LOANS－When Dwe－GOANS－FUND－WhenDue
5s，Sept．\＄500．000
 Subject to call after Sept． 1,1898 PUBLIC IMProvgment，1892－ Subject to callafter Jan．1， 1901 Sinbjeot to call aftar July 1， 1902 PAR VALUE of all bonds is $\$ 1,000$ ．
INTEREST on the bonds due in 1908 is payable at the Am．Ex． National Bank，New York，or Desert N＂t．Bank，Salt Lake City，at option of bondholder ；on those due in 1911 at the Importers＇\＆Trad ers＇Nat．Bank，New York，or Union Nat，Bank，Salt Lake City，at option of bondholder；on those due 1912 at the office of Wells，Fargo \＆ Company，New York；on those due In 1914 at the National Bank of the Republie，New York，and by McCormiek \＆Co．，Salt Lake City．
TAX FREE．－All bonds of this city are exempt from taxation．
TOTAL DEBT on January 1,1896 ，was $82,548,000$ ；water debt of $\$ 548,000$ is ineluded in the foregoing．
AVAILABLE ASSETS．－City lands and water works are valued at $\$ 3,500,000$ ．The annual income from the water works is $\$ 75,000$
DEBT LIMITATION，－The debt of this city is limited by a specia Act of Congress，approved in 1894，to 6 per cent of its assessed valua－ tion．

ASSESSED VALUATION in 1895 was $\$ 35,000,000$ ；in 1892 it was \＄51，028，650；in 1889 it was $\$ 16,611,752$ ．Assessed veluation is about 60 per cent of the actual value．City tax proper（per $\$ 1,000$ ），$\$ 7 \cdot 00$ total tax rate（per $\$ 1,000$ ），$\$ 23.00$ ．
POPULATION．－The population in 1890 was 44,843 ；in 1880 was 20.768 ：in 1895 was $48,076$.

## WEBER COUNTY．－Connty seat is Ogden．

When Due．Net debt June $30,95, a b t . \$ 140,000$ 54，Ji，， 5s，Jdd，$\$ 150,000 \ldots . . J u n e 14,1912$ Tax valuation，pers＇1．2，000 000 8ubject to call after．June 14， 1902 Total valuation 1894．13，000，000 Total debt Jume 30， $1895, \$ 150,000$ Assessmont $1_{9}$ to $3_{5}$ actual value．
 Sinking fund，about ．．．．．．．．$\quad 160,000$ Population 1890 was．．．．．．．．．．22，723 INTEREST is payable at the County Treasury or at the Chemical National Bank，New York City．

# Territory of New Mexico <br> ITS 

DEBT, RESOURCES, Etc.

Organized as a Territory (Act Sept. 9, 1850)
Dec. 13,1850 Total area of Territory (square miles)

122,580 Territorial Capital

Santa Fe
Governor (term expires with national adm'n) W. T. Thornton Secretary

Lorion Miller Treasurer

Samuel Eldodt.
Legi-lature meets biennially in even years the last Monday
of December, and sessions are limited to 60 days.
In 1889 the Territory wishing to redeem $\$ 30,000$ of its 7 per cenbonds having a number of years to run was obliged to pay 117 in order to obtain them. The bonded debt at present is as follows:
LOANS- $\quad \overbrace{\text { - It. Payable. }}^{\text {Interest. }}$ When Due. Outstand'g.
 Capitol contingent bonds. Casual deficit bouds........... 5 Jbiect \& J May 1,1923
$\qquad$ 5 May \& Nor., 1925 50,000 Current expense bonds of '87. 6 ann'lly 1907 \& 1908. 101,400 Subject to call in 1897 and 1898. 150,000 Insane Asylum, 1891.
 25,000
do do Subject to call after 1915. 30,000 Military Institute bond........ 5 , July 1, 1925. 15,000 Penitent'ry refund'g bonds.'94 6 M \& S July 1, 1924 81,000 Provisional debt bonds....ject 6 M \& S 1919 Refunding bonds............... 6 J \& J July 1. 1923 Territorial Institution bonds. 5

200,000
102,000
35,000
INTEREST on the Military Institute fives is payable at the Western National Bank, New York City; on all other bonds at the National Bank of Commerce, New York City.

TOTAL DEBT. -The total bonded debt on Dec. 31,1895 , was $\$ 1,064,-$ 400. In addition to the bonded debt there were outstanding on Feb. 1, 1894, $\$ 650,000$ of old militia warrants. It is claimed by some that a portion of the militia warrants are fraudulent and the Territorial Legislature has not recognized the obligations to the same extent or placed them on the same footing with the balance of the Territorial indebtedness.
ASSESSED VALUATION.-The State's assessed valuation (about $1_{3}$ cash value) and tax rate have been as follows:

| Years. | Real Estate. | Personal | Total Ass'd | Rate of tax |
| :---: | :---: | :---: | :---: | :---: |
| 1295... |  |  | Valuation. |  |
| 1894. |  |  | 41,128,620 |  |
| 1893 |  |  | 41,574,844 | \$11.00 |
| 1892. |  |  | 41,602,198 | $9 \cdot 15$ |
| 1890. |  |  | 45,199,848 | $11 \cdot 15$ |
| 1880 | 4,788,764 | \$6,574,642 | 11,363,406 |  |

POPULATION OF TERRITORY.-The population of New Mexico has been as follows in the years named:
$1890 \ldots \ldots \ldots . .153,593 \mid 1870$ $\qquad$ $91,874 \mid 185$

850
. 61,547

* Not including population of Arizona Territory, then forming part of New Mexico, but subsequently detached and organized as a separate Territory.
In 1860-70 increase was 4,840 , or 5 per cent; in 1870-80, 27,691, or $30 \cdot 14$ per cent; in $1880-90,34,028$, or 28.46 per cent.

Cities, Counties and Towns in the
TERRITORY OF NEW MEXICO.
BERNALILLO CO.-County seat is Albuquerque. LOANS- When Due. $\mid$ Total debt (last returns). $\$ 204,942$ .s, 3 ..... $\$ 203,400$

DONA ANA CO.-County seat is Las Cruces. COUANS BONDS-

When Due. $\mid$ Sinking fund.
ax valuation $1893 . .$.
833,254
--s, ...... $\$ 73,400 \ldots \ldots . . . . . . . .$. Population in 1890 was.............191
EAST LAS VEGAS.-This town is the county seat of
San Miguel County.
LOANS-
When Due. $\left\lvert\, \begin{aligned} & \text { Total debt Jan., } 1895 \ldots . . \\ & \text { Tax valuation } 1894\end{aligned} \$ 42\right.,000$
 Subject to call after Jan. 2, 1905 Population in 1890 was......2,312 City hall bonds.............. $\$ 17,000$
School house bonds.......... 15,000
INTEREST on the funding bonds is payable at the Chemical National

GRANT CO.-E. M. Young, Probate Clerk.
County seat is Silver City
LOANS- When Due.
C JEJ \$27,000
July 1, 1919
$6 \mathrm{~s}, \mathrm{~J} \mathrm{\& J}, \$ 27,000$.....July 1,1919 FUNDING BoNDS-
6 s , Jan. $\$ 18,500$.....Jan. 1, 1900 Sub $68, \mathrm{~J} \& \mathrm{~J}, \$ 82500$ any time. Subject to call after July 1, 1919 Subject to call after July 1, 1899 Railkoad bonds7 8, J\&J, $\$ 17,000 \ldots .$. July 1,1903 78, J\&J, $20,000 \ldots . . .$. July 1, 1,1905

REFUNDING BONDS-
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 33,000 \ldots . . J u l y 1,1919$ Bonded debt Jan. 1, 96 Floating debt (about) .... 26,000 Total debt Jan. 1,'96 (abt.) Tax valuation 1895... ax valuation $1894 \ldots \ldots 3,583,303$ Tax valuation $1894 . .$. Tax valuation 1893. Assessment 1892. ssessment about $10 . .4,4,222,113$ Total tax (per \$1,000)..
In addition to the above-mentioned tax rate in 1890 was......9,657 of $\$ 16$ per $\$ 1,000$.

LAS VEGAS.-Countr seat of San Miguel County.
LOANS- When Due. 7 s , J\&J, $\$ 15,000 \ldots . . . \mathrm{July} 1,1905$ subject to call after 10 years.

Town Hall Bonds. Subject to0 $\ldots$......June 1, 1921 otal Tax dobt (last returns). $\$ 26,500$ Population in 1890 was....... 2,385
INTEREST is payable in New York city.
MORA CO.-P. D. St. Vrain, Treasurer.
A small portion of this county has been cut off and added to Unioni County, thus making the figures of valuation for 1894 considerably lower than those for 1893.
County seat is Mora.
LOANS- When Due.
6s, J\&J, $\$ 70,000 \ldots . . . \mathrm{Jul}$ y 1, 1919
Subject to call after 10 years.
Bonded debtJan. 1, 1896..\$70,000
Total debt Jan. 1,'96, abt. $\$ 85,000$ Tax valuation 1895.
Tax valuation 1894.
Total tax (per $\$ 1,000$ ) 95
Population in 1890 was . 10,618 Floating debt about ..... 15,000

SAN MIGUEL CO.-County seat is Las vegas. Coupons of this county's bonds issued under the Territorial Funding Act of 1889 are reported to be in default.
LOANS- When Due. |Tax valuation 1893....\$5,954,079 Count BONDS

Population in 1890 was. Tótal debt (last returns). $\mathbf{\$ 3 6 2 , 0 8 8} \left\lvert\, \begin{aligned} & \text { Debt per capita } 1890 . . . ~\end{aligned}\right.$

SANTA FECO.-County seat is Sante Fe. LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Floating debt ............... } \\ & \text { Total debt (last returns) }\end{aligned}\right.$ 5s, F\&A, $\$ 150,000 \ldots .$. Aug. 1, 1921 Bondeddebt (last returns) $\$ 667,600$ Tax valuation 1893. Tax valuation $1893 . .$. ..

## SOCORRO CO.-E. L. Browne, Treasurer.

County seat is Socorro.
LOANS- When Due.
CURRENT EXPENSE BONDS: 1919
Subject to call after July 1, 1899 Funding Bonds:
6s, Jan. \$103,500......Jan. 1. 1904 subject to call at any time

6s, J\&J, \$48,700.....July 1, 191个
Subject to call after July 1, 189 :
Total debt Jan. 1, 1896..
Sinking fund assets.
Tax valuntion 1893 ....... $\$ 5,70$ Population in 1890 was $2,935,96$ INTEREST is payable in New York City.

VALENCIA COUNTY.-County seat is Las Lunas Bonded debt Jan. 1, '96 $\$ 97,300 \mid$ Assessm nt about 35 p. c. actua \begin{tabular}{l|l}
County has no floativg debt. \& Total tax (per $\$ 1,000$ )... <br>
Sinking fund............. \& 5,000 <br>
Population in 1890

 

Net debt Jan. $1,1896 \ldots .$. \& 5,000 \& Population in 1890 was. <br>
\hline 1800 \& Population in 1880 wes
\end{tabular} Tax valuation $1895 \ldots .2,538,516 \left\lvert\, \begin{aligned} & \text { Population } 1896 \text { (est)... }\end{aligned}\right.$

## Arizona Territory.

DEBT, RESOURCES, Etc.

Organized as a Territory (Act. Feb. 24, 1863)
Feb. 24, 186
Total area of Territory (square miles)
113,0:
Territorial Capital Phœeni
Governor (term expires with nat'l adm'n)
L. C. Hughi

Secretary (term four years)
C. M. Bru

## Treasurer

P. J. Co

Legislature meets biennially in odd years the third Monds in January, and sessions are limited to 60 days.
In 1893 arrangements were perfected through an act Congress to fund all the municipal indebtedness of this Ter tory at five per cent, and as fast as any portion of the debt matures will be replaced by a five per cent loan.

LOANS-
NAME AND PURPOSE.
P. Ot. Paydable. When Drie. Outstanc Funding Bonds....
.1888
$\qquad$
do do .................... ล̀ Jiter July 15, 1912. 19419
Gila Bridge bonds........... 1885 8 May May 15,1900 Insane Asylum bonds..... $1885{ }^{7}$ Jubj Jan. July 1,1905
University bonds.......... 1887 Subject to call Jun. Jan. 7 1, 1907
Wagon road and bridge... 1885 \& Nov. Nov. 1, 1900

INTEREST is payable in gold at the office of the Territorial Treasurer and at the Guaranty Trust Co., New York City.
TOTAL DEBT, ETC.-The total bonded debt March 1, 1896, was $\$ 2,417,000$; dednct amount of county, city and sehool district indebtedness, $\$ 1,389,899$; net territorial debt, $\$ 1,027,100$; cash on hand January 1, 1896, \$92,709.
TAX FREE. - The bonds issued by Arizona are exempt from taxation. ASSESSED VALUATION, -The Territory's assessed valuation and tax rate have been as follows: Actual value 1895 (ofticial estimate) was $\$ 95,000,000$.

| Fears. | ate | al | Total Assessed | Tax per |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | alua |  |
|  |  |  | 27,061,974 |  |
| 1893 |  |  | 28,486,183 |  |
| 1892 |  |  | 27,923,162 |  |
| 1891 |  |  | 28,279,466 | $32 \cdot 27$ |
|  |  |  | $\begin{array}{r} 28,050,234 \\ 9,270,214 \end{array}$ | -90 |
| 1880 | 3,922,961 | 53 | $9,270,$ |  |

POPULATION OF TERRITORY.-Population of Arizona has been as follows in the years mentioned:
1896 (est.). $77,000 \quad 1890.59,620 \quad 1880.40,440 \quad 1870.9,658 \quad 1860 . * 6,482$
*This was population when Arizona was simply a county of New Mexico.
In 1860-70 increase was 3,176 , or 49 per cent ; in 1870-80 30,782 or $318-72$ per cent, and in 1880-90 19,180, or $47 \cdot 43$ per cent

## Cities, Counties and Towns IN THE

## TERRITORY OF ARIZONA.

APACHE COUNTY.-N. Gonzales, Olerk.
since the date of our last statement this county has been divided and Navalo County has been formed trom a part of Its territory. The indebtedness set apart for Navajo County is deducted below in reportfing the net cebt of Apache Countr. The reduction in population and assessed valuation flgures this year are of course explained by the foregoing.
County seat is 8 t . John's.
LOANS Boyd When Due. Net debt Jan., 1896....... $\$ 70,320$
 $7 \mathrm{~g}, \mathrm{Jam}, 15,8100,000 \mathrm{~g}, 1898-1907$ ( 10,000 due yearly on Jant 15.) 5 g Jritrorial Boxds (funding $5 \mathrm{~g}, \mathrm{JkJ}, 843,439 \mathrm{~g} . . \mathrm{Jan} .1,1913$
Bonded debtJan. $1,1896 . \$ 143,439$ Sinking funds.............. 2,036 Navajo Co, debt............. 71 ,083 Tax valuatlon 1896..... 930, 000 Assessment is 14 notual valne. Total tax (per $\$ 1,000$ ) ..... $\$ 35.00$
Popalation 1896 about. 3,000 Popalation 1896 about........3,000
Population in 1890 was.... Population in 1880 was........5,283

INTEREST on $\$ 73,000$ of the 7 per cent bonds is payable at Chemlcal Natlonal Bank, New York; on the remaining $\$ 27,000$ of 7 per cent bonds at Bank of Britinh Colnmbla, San Francisco; on Territorial bonds at Phoulx, Ariz. Both Interest and prineipal are payable in gold.
TAX FRE E. - All bonds of this county are exempt from taxation. COCHISE CO.-J.V. Vickers, Treasurer.

## County seat is Tombstone.

LOANS-
When Due.
Co, Junt 15, BOMD
$7 \mathrm{~s}, \mathrm{JnL} .15, \$ 68,000 \ldots 1899$ to 1908
Intereat payable in Tombstone.
Bonded debt Jan. 1, 1896, 8195,000 All bonda are excmpt from taxa'n. Ansesmm'nt is about $\mathrm{L}_{\mathrm{g}}$ actual vaine. Total tax per $\$ 1,000, \ldots . . .$. Population in 1890 was........6,938

COCONINO CO.-A. T. Cornish, Treasurer. County seat is Flagstaff. The debt represented by the Territorial bonds was created by Yavapal County provious to 1891, when this county was formed, and on Jamuary 15, 1894, was funded into 5 per eent 50 -year Territorial bonds.

LOANS-, When Due 58 J\&J $\$ 159,000$ Jan 15 19 subject to call Jan. 15, 1914.
Court house bonds-
5s, J\&J, $\$ 15,000$...July 28,1904 Interest payable in N. Y. City.
TAX FREE. - All of the county's bonds are exempt
GRAHAM CO.- County seat is Solomonsville.
Total debt (last returns). $\$ 210,466$ Population in 1890 was......5,670 Cax valuation $1894 . \ldots \ldots 1,612,972$

## MARICOPA CO.-County seat is Phomix.

 $-\mathrm{s}, \ldots . .$.
chool bonds, 7 s , $\$ 23,000$
Total debt (last returns) . $\$ 323,517$

## MOHAVE CO.-John K. MacKenzie, Treas.

County seat is Kingman.

LOANS- When Due. J\&J, \$105,368 June, 1940 Interest is payable at Phonix. Total debt Jan. 1, 1895 .. $\$ 105,363$ Tax valuatiou, real.

Tax valuation, personal. $\$ 319,916$ Total valuation $1894 \ldots 1,024,520$ Total tax (per \$1,000) .....\$\$35:00 Population in 1890 was.......1,444 Population in 1880 was.......1,190 Population in 1894 (est.)....1,600

PHCENIX.- $\left\{\begin{array}{l}\text { JAMES D. MONLHON, Mayor } \\ \text { ED. SCHWARTZ, Recorder }\end{array}\right.$
Phonix is in Maricopa County.
Bonded debt Feb. 1, $95 . \$ 40,000 \mid$ Total tax (per $\$ 1,000$ ) ........ $\$ 8 \cdot 90$ Floating debt........... 18,000 Population in 1890 was.......3,152 Tax valuation 1894.....2,621,454 $\mid$ Population in 1894 (est.)..... 5,000

PIMA COUNTY.-County seat is Tucson. Railroad-aid bonds of this county have been declared illegal by the United States Supreme Court.
LOANS- Wow When Due. Total drbt (last returns). $\$ 357,616$ Remesmion Boxps- 30 , $1901 \quad$ Tax valuation $1894 \ldots .3,391.714$ $7_{78,}$ Jan 125,000 ...June 30, $1902-6$ Assessment abt. 7.10 actual value.
( 825,000 due yearly.) TERRITOKiAl FUNDING Bosids5s, J\&J. $\$ 210,238$.................. 1942
INTEREST on the 7 per cent bond
Bank NeST on the 7 per cont bonds is payable at First National OP, Now York City, on the 5 per cent bonds at Phenix, Ariz.
OPTIONAL.-The 7 per cent bonds are subject to call.
PINAL COUNTY.-County seat is Florence.
Total debt Mar. 1, 1896. $\$ 164,562 \mid$ Population in 1890 was......4, 251 Tax valuation .......... 2,000,000 Population in 1880 was. $.3,044$
PRESCOTT.- $\left\{\begin{array}{l}\text { MORRIS GOLDWATER, Mayor. } \\ \text { R }\end{array}\right.$
Prescott is situated in Yavapal County,
LOANS- When Due. ${ }^{\text {LTO }}$ Taluation 1894..... $88,000,000$ CITY HALL AND WATEB-WORKs Assesment same as actual Value.
 Total debt Sar. $1,1895 \ldots .+88,000$ Population in 1895 (ost.)........7500

TUCSON. - $\{$ A. BUBHMAN, Mayor.
County seat of Pima County.
LOANS- When Duce. Total debt Jan. 1, 1896.. $\$ 28,000$ $5 \mathrm{~g} ., \mathrm{J} \& \mathrm{~J}, 816,000, \mathrm{~g} . . . . . . . . . . .1948$ Optional arter 1903. Fusding Floativg Debt8g., J\&D, 812,000, g. June 1, 1903 Interest is payable at Tucson and Phesila
Real estate is assessed at "about two-thirds its actual value:"

## YAVAPAI COUNTY.-County seat is Prescott.

Total debt (last returns), $8381,560 \mid$ Population in 1890 was $\ldots . . .8,685$ Tax valuation 1894......3,105,476 | Population in 1880 was.......5, 01 ád
YUMA COUNTY.-County seat is Yuma.
Total debt (last returns). $\$ 171,731 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was.......2,671 }\end{aligned}\right.$ Tax valuation 1894......1,173,289 Population in 1880 was.......2,671

# States, Gities and Towns 

IN T上IE

## PACIFIC STATES.

## INDEX FOR THE PACIFIC STATES, CITIES, Etc.

CALIFORNIA-State, Cities, \&c............Pages 148 to $152 \mid$ WASHINGTON-State, Cities, \&c.......... Pages 153 to 156<br>OREGON-State, Cities, \&c................Pages 152 to $153 \mid$ NEVADA-State, Cities, \&c................... Pages 156 to 157

## State of California.

ITS

DEBT, RESOURCES, Etc.

Admitted as a State (Act of Sept. 9, 1850)
Sept. 9, 1850 158,360
Total area of State (square miles)
Sacramento
Governor (term ex. 1st Mon. after Jan. 1, '99), James H. Budd See. of State (term ex. 1st Mon. aft. Jan. 1, '99), L. H. Brown Treasurer (term ex. 1st Mon. aft. Jan. 1, 1899), Levi Rackliffe Comptroller (term ex. 1st Mon. aft. Jan. 1, 1899), E. P. Colgan Legislature meets biennially in odd years on the first Monday after January 1, and sessions are not limited, though members can draw pay for only 60 days.

HISTORY OF DEBT.-For history of the State debt see State and City Supplement of April, 1894, page 142.

|  |  |  |
| :---: | :---: | :---: |
|  |  |  |
|  |  |  |
|  |  |  |
|  |  |  |

$$
\text { PAR VALUE OF BONDS. -The bonds are for } \$ 500 \text { and } \$ 1,000 \text {. }
$$

INTEREST is payable at the ottice of the State Treasurer in Sacramento.

TOTAL DEBT.-The total bonded debt of the State on February 1, 1895, was $\$ 3,377,500$. In 1892 the total bonded debt was $\$ 2,533,500$; in 1888 it was $\$ 2,703,500$; in 1886 it was $\$ 2,953,500$.
Of the interest-bearing debt $\$ 2,277,500$ was in 1895 held as follows: In trust for the State School Fund (bonds) $\qquad$ SSE TiD University Fund (bo assessed valuation of real and personal property in the State of Californ a and the tax rate (per $\$ 1,000$ ) for the years indicated.


1891.... 1,241,231,105
1890.... 1,089,722,904
1888.... 1,107,952,700
1887..... $956,740,805$
$1886 \ldots . .816,446,700$
$\begin{array}{ll}1885 \ldots . & 859,512,384 \\ 1884 \ldots & 821,078,767\end{array}$
 carefully regulated in the Constitution of California. The section which relates to the bonding of counties, cities, towns, etc., has been amended, the amendment having been adopted February 25, 1891. Nothing in explanation of the provisions needs to be said, as the sections of the Constitution treating of this subject are all very plain and comprehensive; they will be found in the State and City Supplement of April, 1895, page 146.

POPULATION OF STATE.-The population of California has been as follows in the years named.
$1890 \ldots \ldots . .1,208,130 \mid 1870$.

| 208,130 | $1870 \ldots \ldots .$. | 560,247 | 1850. |
| :--- | :--- | :--- | :--- | :--- |
| 864,694 | $1860 \ldots \ldots$. | 379,994 |  |

In 1860-70 increase was 180,253 , or $47 \cdot 44$ per cent; in $1870-80$ 304,447 , or $54 \cdot 34$ per cent; and in $1880-90343,436$, or $39 \cdot 72$ per cent. The number of Chinese in the population was 71,681 in 1890 and 75,132 in 1880.

## Cities, Counties and Towns

## in the

## STATE OF CALIFORNIA.

Many of the counties in this State levy a special tax on property outside incorporated cities and towns for making, repairing and sprink ling of roads, and the tax rate as given below under these counties is made up of the State tax rate and the county tax rate including special road tax.

ALAMEDA.-This city is in Alameda County.

LOANS- When Due. $\left\lvert\, \begin{gathered}\text { SRWER- } \\ 5 \mathrm{~S}, \mathrm{~F} \mathrm{\& A}, \$ 51,000 . . . . . . \text { February } 1\end{gathered}\right.$ | CITY HALL- |
| :---: | :---: |
| 5s, Marel, $\$ 21,250 \ldots 1890$ to 1910 |
| ( $\$ 1,250$ due yearly.) | (\$1,2 Lighe Pearly.)

5s, March, $\$ 21,250 \ldots 1890$ to 1910 FIRE DEPARTMENT-
Firge Departmentreh, $\$ 29,750 \ldots 1890$ to
( $\mathbf{1}, 750$ due yearly.)
SCHOOL-
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 10,000 \ldots . .$. Dec. 30,1898 5 O Optional on 30 days notice. (\$6,orest is payable in Alamed a.
Iot.
Tot. debt (last returns) $\$ 175,750$. $\begin{array}{lr}\text { Sinking fund.......... } \\ \text { Net debt (last returns) } & 171,750\end{array}$ $\begin{array}{lr}\text { Net debt (last returns) } & 171,750 \\ \text { Tax valuation, real.... } & 11,159,795\end{array}$ Tax valuation, real.... $11,159,990$ Total valuation 1893. 12,019,795 Assessment about za actual value. City tax (per $\$ 1,000$ )........ 9.50
Population in 1890 was.....165 Population 1894 (local est.). 14,500

[^5]A LAMEDA CO.-GEO. CHASE, Treasurer.
County seat is Oakland.
Floating debt and int .. $\$ 10,386 \mid$ Total valuation $\quad$....... $\$ 93,189,496$ Taxal valuation, real $\quad$ T... $10,38,671,900$ Tax valuation, person'1. $7,524,519$ Tax valuation, RRs..... 1,993,077 Assessment is $i_{5}$ actual value. State \& co. tax (per \$1,000). $\$ 13.50$
Population in 1890 was. Population in 1890 was....93,864

## ALESSANDRO IRRIGATION <br> DIS-

## TRICT.-Wm. Hall, Con. Civil Engineer.

This district is in San Bernardino and San Diego counties.
Bonded debt (last ret'ns). $\$ 765,000$ | Tax valuation 1891.... $\$ 2,436,036$
ALPINE.-Alpine is in San Diego County.

| Floating debt and int..... \$22,123 | State tax (per $\$ 1,000 \ldots . . . .84 .93$ |
| :---: | :---: |
| Total delt (last returns)... 22,123 | County tax (per $\$ 1,000$ ) $\ldots \ldots .17 .57$ |
| Tax valuation, real....... 222,236 | Population in 1890 was........ 667 |
| Tax valuation, personal.. 37,318 | Population in 1880 was......... 539. |
| Total valuation 1894...... 259,554 |  |

## BERKELEY.-J. W. Stucker, Marshal.

Berkeley is in Alameda County.
Ele LOANS- Outstanding. Bonded debt Jan. 1, '96. \$87,000 Electric-light bonds, 1889. \$19,500 Tax valuation 1896......8,003,041 School bonds, $1892 . . . . .40,000$
Sewer bonds, $1885-87 \ldots . .47,500$ Sewer bonds, $1885-87 \ldots . .27,500 \left\lvert\, \begin{array}{ll}\text { Populat'n' } 96 \text { (est.) } 10,000 \text { to } 12,000\end{array}\right.$

## BUTTE CO.-R. De Lancie, Treasurer.

County seat is oroville.
LOANS-
When Due.
REFUNDING BONDS5 s, M\&S, $\$ 39,000 \ldots . . . . .$. subject to call at any time.
Total debt Apr. 1, '95.. $\$ 43,000$ Tax valuation, real.... $\$ 13,494,745$

Tax valuat'n, personal $\$ 1,741,625$ Tax valuation prailr'ds. $\$ 1,741,625$ Total valuation 1894.. $16,095,290$ State \& Co. tax (per $\$ 1,000) . \$ 13 \cdot 00$ Population in 1890 was.....17,939

CALAVERAS CO.-W. H. Steffler, Treas.
County seat is San Andreas.
LOANS-1868- When Due. B8, J\&J, $\$ 10,100 \ldots$. Interest payable in sai...... 1896 Bonded debt Jan 1,96 Andreas. $\begin{array}{lr}\text { Sinking fund.............. } & \$ 10,100 \\ 7,000\end{array}$

COLTON.-\{ $\begin{aligned} & \text { M. GILBERT. Mayor } \\ & \text { D. JOHNSTON, Clerk }\end{aligned}$
Colton is in San Bernardino County.

CTOANS-
7 s , Jan., $\$ 9,000$, g .
ELEECTRI-LIGBT
6s, JieJ, $\$ 6,000$.
6, \&., J\&J, \$62.400, g 1896.1935
Interest payable at eity treasury
Total debt April, 1896 Water debt (included) Tax valuation $1895 .$. Assessment about $1_{3}$ actual $\$ 50,000$ Total tax (per $\$ 1,000$ ) Population in 1890 was Population in 1896 (est'd) $\ldots . .1,315$

EL DORADO CO.-J. D. Skinner, Treas County seat is Placerville.

LOANS-
When Due COUAEY BONDS

June I, 1907 5 s, J\&D, Snbject to call. Total debt Mar. 1, $95 \ldots . \$ 132,000$ Tax Falnatlon, reai......2, 8 t3,385 Tax vatuation, personal. 641 Popalation in 1880 was....... 10,682 Popalation in 1894 (est.).... 10,000

FRESNO.-J. W. Shanklin, City Clerk.
This is the county seat of Fresno County
LOANS- When Due. 5 - Js, J\&J, \$40,000...... 1896 to 1935
5s, AREDEPABMENT-
When Due.
5s, Aug. 88,125 .......Aug. 1,1896
5s, Aug: 85,125......Aug. 1, 1896 (\$625 yearly) to Aug. 1, 1908
53, Aug. 832,500 .......Aug. 1, 1896
School district bonds.... $\$ 75,000$
SEWER-
5s, Dec., $\$ 60,000 \ldots .$. Dec. 3,1896 Interest is payable in Freano. Bonded debt Jan. 1, 1896.\$14~,750 Fiaking fund................ 8,900 Net debt Jan, 1, 1896...3 139,850 Tax valuation, real..... $\$ 5,284,907$ Total valiation, 1895 6,175,363 Assessment about 12 actual valne. Tix rate (per $\$ 1,000$ ) ........ \$2s 00 Population in 1890 was......10, 1018
Tax valuation, railroads. \$245,827 wtal valnatioc $1894 \ldots . .3,730,482$ Countr tax (per $\$ 1,000$ ) ......... $84 \cdot 93$ Population in 1890 was....... 9,232

The bonds of this eity are all peyable in gold
FRESNO CO.-T. P. Nelson, Treasurer.

## County seat is Fresuo.

LOANS-


6.s, J\&J, $\$ 80.000$.

1905
879,167
Tax Yaluation, real.....826,407,715 Tax valuation, person'1 2,734,005 Tax valuation, railr ds. 1,951,645 Total valuation 1894,..31,093,365
State \& co, tax (per \$1,000) 81500 tate \& co. tax (per $\$ 1,000$ ). 81500
Population in 1890 was.....32,026 Population in 1880 was...... 9,478

GLENN COUNTY.-County seat is wMow.

LOANS- When Due.
COETT HOUSE AND Jaft-
$4123, J \& J, \$ 70,000$.
(82,000 each Jan. 1 and 1896-1913 Princlpal and inter't pay Juty 1.)
Total debt Jan. 1, 96.
Tax valuat'n, personal. \$856,646 Total valuatiou 1895.. 10,405,620 Assessment about 7oactual share. State tax (per 81,000 ) Sounty tax (per $\$ 1,000$ ).
Population 1896 (eat.)........ 8,000

TAX FREE,-All bonds of thls county are exempt from taxation.
HANFORD.-This city la the county seat of King's County.
When Duse. | Total debt Jan., 1895 .... $\$ 30,000$ Gg, Jan, 830,000 .........Jant, 1896 Real valuation (about.).... $3,000,000$ Int. at Chem'1 Kat. Rank N. Y. city.) $\begin{gathered}\text { Population in } 1890 \text { was....... } 942 \\ \text { Popalation in } 1895 \text { (eat. } 500\end{gathered}$ DEBT LIMIT-The deht is constitationally limited to 5 per cent of asaessed valuation.

HUMBOLDT CO.-joseph Tracy, Trasurer. County seat is Eurekn.
LOANS- Bon When 74, JeJ. 823,000 Jos y 1,1913 Bondí are subjeet to call at any Hime at par:
Sonded debt Jan. 1, 1896.. 823,000 sinking frind.
Net dog fun

## INYO COUNTY.-County seat is Independence.

LOANS- Boxps- Then Due | Tax valuation, persoual. $\$ 393,918$
 Floating sabject to cail. s990 Atasexament about ${ }^{2}$ actual ral.

 Tax valuation, real.............60,590, 59.42 Population in 1896 (est.)......3,900

KERN COUNTY.-County seat is Bakerateld.
$\qquad$
 7 7, eemtran., 820,000 ... 68, 8emilani., $250,000 . .191900$ Bond. deblt Jan. 2,1806
Tax
8270,000 Tax valuation, real.... $13,139,086$

KERN AND TULARE IRRIGATION DISTRICT.-This district, comprising 84,000 acres of land, is situated partly in Kern and partly in Tulare County, The bonds of the district are lsaued for the purpose of constructing a reservoir, canals, ditches, de.
LOANS When Due,
Imiontios Bosps- Wen Due | Total debt (last roturns). 8700,000 $68, J, 2,8700,000 \ldots .1902$ to 1912 Personal properiy not taxed. \$70,000 payable each year. Total tax (per $\$ 1,000$ ) is.... $\$ 14 \cdot 50$ INTEREST on the above bonds is payable at the Bank of California

LAKE COUNTY.-P. T. Boone, Treas
County seat is Lakeport.
LOANS5s, A\&O, $\$ 47,800 \ldots .$. Oet. 7,1907 5s, Aso, $\$ 47,800 \ldots$ Oct. 7,1907 Floating debt................ 1,619 Tax valuation, real..... $3,008,910$ Total valuation $1894 . . .3,406,785$ tate tax (per $\$ 1,000$ ).......... 4.93 County tax (per $\$ 1,000$

- Exempt from taxation.

Property in this county is assessed at about 60 per cent of its actua value.
INTEREST is payable at the County Treasurer's office.
LINDA VISTA IRRIGATION DISTRICT.-Total bonded debt (last returns), $\$ 1,000,000$.
LOS ANGELES.- $F$ FRA'K RODER, Mayor.
This is the county seat of Los Angeles County.
LOANS- When Dree. $\mid$ MAIN SEWER, 1877-
BONDS OF 188178, J\&J, OF $85,000 \ldots$ 78, JEJ, $\$ 58,000 \ldots .$. FUNDING BONDS July 1, 1901 5s, Au11., $\$ 58,000$...... May 1, 1895 (part yearly) ...... to May 1, 1911 GENERAL IMPROVEMENT 86-7-8. $6 \mathrm{~s}, \mathrm{~J} \& J, \quad 40,000 \ldots . . . J u l y ~ 1, ~ 1907$ 68, J\&J, $55.000 \ldots .$. Jan. 1.1909 INTEREALSEWER SYBTEEM, $1890-$ 58, J\&J, $\quad 299,200 \ldots .$. to July 1911 JAIL. BONDS-1895 1896 to 1935 428 , d\&J \$10,000 .....189.)
INTEREST on the bonds of 1889,1890 and 1895, is payable in New York; on all other bonds at the office of the City Treasurer
TOTAL DEBT.-The total bonded debt on July 1, 1895, was $\$ 1,578,350$, On March 28, 1895 , floating debt, $\$ 15,000$ and sinking fund $\$ 80,949$.
DEBT LIMITATION.-The eity charter limits its debt to the amount of $\$ 2,000,000$, exclusive of loans for water works and sewers.
ASSESSED VALUATION.-In 1894 the assessed value of real es ate was $\$ 43,387,750$; personal property, $\$ 4,039,270$ total assessed valuation, $\$ 47,427,020$; city tax (per $\$ 1,000$ ) $\$ 12 \cdot 00$. Total valuation in 1891 was $\$ 45,953,704$; in 1890 real estate was $\$ 33,794,935$; personal; property, $\$ 15,525,735$; total, $\$ 49,320,670$. Property is supposed to be assessed at about one-half its actual value.
POPULATION in 1895 (estimated) was 90,000 ; in 1890 it was 1880 it was 11,183.

LOS ANGELES CO.-T. J. Fleming, Treas, County seat is Los Angcles.LOANS-
When Duee.
Tax valuation, real.... $\$ 72,044,315$ $6 \mathrm{~g}, \mathrm{~J}: J, \$ 15,000 \mathrm{~g}$.Jan. 1, 1902 $6 \mathrm{~g}, \mathrm{JdJJ}, 51,000 \mathrm{~g} . \mathrm{July} 1,1904$ $5 \mathrm{~F}, \mathrm{~J} \& J, 264,000 \mathrm{~g} . \mathrm{July} 1,1910$ $4 \mathrm{I}_{2 \mathrm{~g}}, \mathrm{~J} \& \mathrm{JJ}, 301,000 \mathrm{~g} . \mathrm{July} 1,1905$ $4 \mathrm{Lg}, \mathrm{J} \& \mathrm{~J}, 151,000 \mathrm{~g}$. Jan. 1, 1907 Int, pald by County Treasurer. OPTION,-All bonds subjeot to on Tax valuation, personal. $10,378,958$
Tax valuation, $\mathrm{RRs} . . .2,398,878$ Total valuation $1896 \ldots 84,817,151$ Total valuation, $1894 . .79,484,327$ Assessment is s actual value. Stateand oo.tax (per $\$ 1,000) \$ 15: 00$

## MADEIRA CO.-

Floating debt and int $\$ 38.339 \mid$ Tax valuation, raflr's... 8705.072 Total drbt (last returns). 38,339 Total valuation, 1894.... 7,587,089 | Tax valuation, real $\ldots .6,291,189$ | $\begin{array}{l}\text { state tax (per } \$ 1,000 \text { ) } \ldots . \\ \text { Tax valuation, personal. } \\ \text { County tax (per } \$ 1,0,0) .\end{array}$ |
| :--- | :--- |
| 10.93 |  |

MARIN CO.-County seat is san Rafael.

| LOANS. <br> DEFICIESCY BONDS. | Wher Due. | School Btilding 6я, Jan. 14, \$8,000.. |
| :---: | :---: | :---: |
| M, ${ }^{\text {deN, }}$ \$24,000 .... | . 1903 | Bonded debt Jan. 1, 's |
| faimpoad Aid B |  | Thx valuation, real. |
| 160,000 |  | Tax valuation, personal 1,144 |
| REFUNDING Boxds. |  | Tax valuation, railroads |
| Id.J, \$16,000 |  | Total valuation 1894...12,989 |
| J deJ, 32,000 | 1902 | 8tate \& Co. tax (per $\$ 1,000$ |
| 16,000 | 190 |  |

## MENDOCINO CO.-County seat is Ukiah.

LOANS- Boxns- When Due. UILDING BONDS6s, J \&ED, $\$ 20,000 .$. 48, J\&J, $\$ 68,000 . \ldots . . . J a n .1,1901$ 5s, ... Undiva BondsBonded 825,000 .......

Floating deht Jan. 1, 95 \$110,500 | Floating debt.......... 60,975 |
| :--- |
| Total debt Jan. 1, 1895. |

Tax valuation, real..... \$9,603,748 Tax valuation, personal 1,786.340 | Tax valuation, rallroads |
| :--- |
| Total valuation $1895 \ldots 15,959$ |
| 105,047 | Aotal valuation $1895 \ldots 11,706,047$ Assessment about \& aotual value

State \& Co. tax (per $\$ 1,000$ ). $21 \cdot 00$ Population in 1890 was......17,612 Population in 1880 was......12,800 Popalation in 1896 (est.) ... 20,000

## MERCED CO.-D. G. Bambauer, Treasurer.

## County seat is Merced.

| LOANS- When Due. | Tax valuation, person'1. $\$ 1,430,466$ |
| :--- | :--- | :--- |
| Tax valuat'n rallroads $1,133,565$ |  | BONDS OF 1883-

58, semi-ann., $826,000 \ldots . . . .1903$ Bonds OF ig 26,000 $4^{3} 28$, F\&A, $\$ 102,900$ ... 1907 (Subject to call at any time).
Total debt Jan 1,1895 \$128,900 Tax valuat'n, rallroads. 1,133.565 Total valuation 1894.. 14,530,143 Assessment is 5 dactual value. State \& co. tax (per $\$ 1,000$ ). $\$ 14 \cdot 40$
Population in 1890 was Population in 1880 was ........ $5,55$. Total debt Jan. 1, $1895 . \$ 128,900$ Population in 1880 was...... 5,656

TAX FREE. The bonds of

MODESTO.- $\left\{\begin{array}{l}\text { F. H, ZANDER, Mayor. } \\ \text { J. R, BROUGHTON, Treaswren }\end{array}\right.$
This city is in Stanislaus County.
LOANS When Due WATER WORKS AND SEWER-

 Jan. 1, 1896.. $\$ 12,250$ Population in 1890

MONROVIA.-Monrovia is in Los Angeles County. Total devt May, 1895.... $\$ 62,000 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was. } \\ & \text { Population in } 1895 \text { (est.) }\end{aligned}\right.$


MONTEREY CO.-N. Hartwell, Treasurer. County seat is Salinas.
LOANS-
When Due.
Tax valuation, real.... $\$ 13,451,17$
Tax valuat'n, person'l
$1,559,00$ Bridge bonds-

 | Court House \& JAIL Bonds- | Total valuation 1895. 18,439,494 |
| :---: | :--- |
| $78, \mathrm{~J} \& \mathrm{~J}, \$ 60,000, \mathrm{~g} . . . . . . . . .1903$ | State \& Co.tax (per $\$ 1,000$ ). $\$ 17 \cdot 50$ |



NAPA COUN . Y.-Geo. F. Gardner, Treas. County seat is Napa City. LOANS -

> When Due. FUNDING BONDS6s, J\&D, $\$ 21,000 \ldots$ June 30, 1900 Subject to call at any time,
Total debt Feb. 1, $96 \ldots . .21,000$ Total debt Feb. $1, ' 96 \ldots$.
Tax valuation, real.....
$10.280,387$ Tax valuation, real.....10.280,387

Tax vaIuat'n, railroads. $78 \$ 0,629$ Total valuation 1895..12,541,764 Assessment about 34 actual value. Count tax (per $\$ 1,000$ ) $\ldots \ldots . . \$ 6 \cdot 15$ Population in 1890 was......16,411 Population in 1880 was......13,235
INTEREST is payable at County Treasurer's offlce.
TAX FREE.-Bonds of this county are exempt from taxation.
OAKLAND.- $\left\{\begin{array}{l}\text { JOHN L. DAVIE, Mayor. } \\ \text { R. W. SNOW, Auditor. }\end{array}\right.$
No provision having been made for the payment of $\$ 140,000$ outstanding "Redemption bonds of 1882," maturing by limitation October 1,1895 , an election was held on September 29, 1894, when the question of the issue of refunding bonds was submitted and defeated. The question was re-submitted at an election held August 31, 1895, when the re-issue was authorized. The bonds were immediately prepared, but were withdrawn from sale, after being advertised, pending the decision of the supreme Court of the State of California in a case arising in the City of Los Angeles, involving points of law relating to the method of procedure adopted by the Council in calling the election. The bonds maturing October 1, 1895, have not been presented for payment. If presented, arrangement has been made for loans sufficient to meet them.
Oakland is the county-seat of Alameda County.

FUNDED DEBT BONDS, 1872- 8 - 8 , Q-J, \$100,000...June 9, 1905 88, Q-J, $\$ 64,000 \ldots .$. June 18, 1903
Subject to eall after June 18, 1893 $\begin{aligned} & \text { Subject to call at any time. } \\ & \text { ScHool Bonds, } 1892-\end{aligned}$

5 s , J \& J, $\$ 340,000$....July 15, 1896 ( $\$ 20,000$ due y'rly to July 15, 1912
TOTAL DEBT.-The eity's total debt on November 1, 1895, was $\$ 644,000$. The interest on the bonded debt for the year ending July 1,1895 , was $\$ 38,120$. A special tax is levied for the redemption of each issue of this city's bonds.

CITY PROPERTY.-The following totals are taken from an inventory of real estate belonging to the city of Oakland, published in the city Auditor's report for 1894-95 :

| Real estate belonging to | hool Department. .................... \$329,250 |
| :---: | :---: |
| do do | Fire Department. ...................... 15,900 |
| do do | Public Parks............................ . 583,000 |
| Land occupied by Wh | 50,000 | Land occupied by Wharf... 15,900 15,900

583,000
50,000 Land for Pumping Station............................................................................ 1,000

Total value of real estate belonging to city.................... $\$ 979,150$
ASSESSED VALUATION.-The assessed valuation and tax rate (per $\$ 1,000$ ) have been as follows for the years indicated:

| Years. | - | Tax Rate. | Years. | Valuation | Tax Rate. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1895. | 45,382,330 | \$11.20 | 1889 | \$35,843,979 | . $\$ 10 \cdot 00$ |
| 1894 | 44,321,230 | $11 \cdot 20$ | 1887. | 32,096,250 | $9 \cdot 50$ |
| 1893. | 44,481,343 | $12 \cdot 40$ | 1885 | 29,217,050 | 80 |
|  |  |  |  |  |  |



POPULATION in 1890 was 48,682 ; in 1880 it was 34,555 .
PASADENA.- $\begin{aligned} & \text { JOHN S. Cox, Mayor. }\end{aligned}$
This city is in Los Angeles County.

LOANS- When Due. ${ }^{\text {Net debt Jan. } 1,1896 \ldots . . .8120,268}$ 5 ...... $\$ 124,800$......... 20 years Tax vaiuation, raldimp. $7,201,435$ ${ }^{1}{ }^{1}$ f Jearly on Feb...... $1^{20}$ years $7 \mathrm{~s}, \quad \$ 6,375 \ldots \ldots \ldots \ldots . .20$ years | $1 \%$ yearly on Feb. 1. years | $\begin{array}{l}\text { Potal tax rate (per } \$ 1,000 \text { ). } \$ 10.00 \\ \text { Population in } 1890 \\ \text { Population in }\end{array} 180$ was....4,882 |
| :--- | :--- | Total debt Jan. 1, 1896.. \$137,861 Population in 1896 (about)...10,000 Sinking funds.............. 17,593

## Pasadena City School District

Includes the City of Pasadena and North and East Pasadena. E. A Walker, Clerk.

LOANS- When Due. Total debt Jan, 1, 1896.. \$70,750 75, M\&F BONDS-
 ( $\$ 5,000$ due yearly.)

PETALUMA.—\{晶 E. DREES, Mayor.
Petaluma is in Sonoma County.
LOANS- When Due.
5 s , Jan., $\$ 19,500 \ldots$ Option of city
Total debt Feb. $1,1895 . .2 \$ 19,500$
Assessment about 23 actu2l 2,286
INTEREST payable in Petaluma.
A tax of $\$ 2 \cdot 50$ per $\$ 1,000$ is made annually to meet interest and redeem a portion of the bonds.

PLUMAS COUNTY.-J. H. Whitlock, Treas.
County seat is quiney City.

LOANS- When Due. Bonded debt Jan. 1, 1896. $\$ 41,000$

CoUNTY Bonds-
6s, Oct. 3, $\$ 15,000$, g., Oct. 3, 1901 68, Nov. 7, 11,000,\%., Nov. 7, 1901 $6 \mathrm{~s}, \mathrm{May} 2,15,700, \mathrm{~g}$. May 2,1901
All bonds ontional at any time. Total valuation $1895 \ldots . .2,265,000$ Assessment about $3_{1}$ actual value. State \& Co. tax ( $\mathrm{p} . \$ 1,000$ ).. $\$ 25 \cdot 00$ Population in 1890 was..... 4,933
Population in 1880 was
INTEREST is payable at County Treasurer's office.
TAX FREE.-Bonds of this county are exempt from taxation. POSO IRRIきATION DISTRICT.
Total debt (last returns) was $\$ 450,000$.
REDLANDS.- $\left\{\begin{array}{l}J . \\ \text { L. B. GESIER, Mayor, } \\ \text { WLARK }\end{array}\right.$
This city is in San Bernardino County.
LOANS- When Due. Valuation, etc.-
6s, M\&N, $\$ 80,000$ ( 6s, M\&N, $\$ 80,000$..... May 1, 1897 Interest at Chase Nat. Bank, N. Y. Assessment (per \$1,000) 1893. $\$ 35.80$ Assessment about $1_{3}$ actual value.
Population in 1890 was Population in 1890 was.,.-1,904
debt May, 1896.
RIVERSIDE CO.
Floating debt.

Floating debt............. $\$ 17,950 \left\lvert\, \begin{aligned} & \text { Tax valuation, railr's. } \$ 1,478,451 \\ & \text { Total dent (last returns }\end{aligned}\right.$ | Tax valuation, real..... $10,940,070$ | Sotal valuation $1894 \ldots 13,503.026$ |
| :---: | :---: | :---: |
| State tax (per $\$ 1000$ |  | Tax valuation, person'i $1,084,505$ (panty tax (per $\$ 1,000$ )........ 11.57

## SACRAMENTO CO.-Edward Lyon, Treas.

County seat is Sacramento.

## LOANS-

$\qquad$ When Due. REFUNDING BoNDS6s, Jan., \$105,0n0.. Feb.1,'98-03 $41^{425}, \mathrm{~J} \& J, \quad 194,000$..July 1, 1912 $\begin{array}{ll}41_{28}, ~ J \& J, & 68,000 . . J u l y ~ 1, ~ \\ 41_{28}, ~ J \&, J, & 95,000\end{array}$


Bonded debt April 1, '96.\$5ั42,000 County has no floating debt. Sax valuation 1895....33 State and county tax (per
$\$ 1.000$ )..................
Population in 1890 was.... $\$ 16 \cdot 50$ Population 1896 (about). 48,000
INTEREST is payable at Sacramento.
OPTIONAL.-All of the county's bonds, excepting the 6 per cent issue, are subject to call on forty days' notice.
SAN BENITO CO.-County seat is Hollister.
LOANS- When Due. |Tax valuation, person'1. $\$ 1,016,286$ 5 s , J\&J, $\$ 26,000$, g...July 1, 1907 5s, J\&J, $\$ 226,000$, g...July 1, 1907 Total debt Jan. 1, 1896... $\$ 26,000$ Sinking fund. ..............2,703 Net debt Jan. 1, 1896....... 23,296 $\begin{aligned} & \text { Tax valuat'n, railroads. } \\ & \text { Total valuation } 1894\end{aligned} \quad 164,214$ Total valuation 1894 .... $6,694,335$ Assessment about $3_{5}$ actual value.
State \& Co. tax (per $\$ 1,000$ ) $\$ 16.50$ State \& Co. tax (per $\$ 1,000) \$ 16 \cdot 50$
Population in 1890 was.... Tax valuation, real......5,513,835 $\left.\left.\right|_{\text {23, }}\right|_{\text {Population in } 1880 \text { was..... }} \mathbf{5 . 5 8 4}$ TAX FREE.-Bonds held outside of the county are exempt from taxation.

SAN BERNARDINO.-San Bernardino County.
Total debt (last returns). $\$ 188,000 \mid$ Tax valuation $1892 \ldots . . . \$ 1,617,000$ Water debt ( 68 included) $128,000 \mid$ Population in 1890 was.... 4,012
SAN DIEGO.- $\left\{\begin{array}{l}\text { WM. H. CARLSON, Mayor. } \\ \text { T. J. DOWELL, Treasurer. }\end{array}\right.$
This is the county seat of San Diego County.
LOANS- $\quad$ When Due. $\left\lvert\, \begin{gathered}\text { Interest payable in San Diego. } \\ \text { Total debt Feb 6, }\end{gathered}\right.$ 78, J\&J, $\$ 53,000$ part each year $\quad \begin{aligned} & \text { Tax valuation, real..... } 13,795,446 \\ & \text { Tot }\end{aligned}$ SCHOOL BONDS to July 1,1905
SCHOOL BONDS
to Dec. 1,1907
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 275,000$ part each year to Mar. 1, 190 Tax valuation 1894....14,406,189 to Mar. 1, 1907

Population (per $\$ 1,000$ ) ...... $\$ 10 \cdot 00$ Population in 1890 was.... 16,159
Population in 1880 was. 2,637 All above bonds are subject to call at any time

SAN DIEGO CO.-J W. Thompson, Treasurer.
County seat is San Diego. Several irrigation districts have been or ganized in this county which have separate debts of their own. See Chronicle, Vol. 54, p. 814.
LOANS- $\quad$ When Due. $\mid$ Net debt Jan. 1, 1896..... $\$ 312,000$ 5s, J\&J, $\$ 80,000$. Jan. 1,1909 Tax valuation, real... 18,539,506

 5s, JID \& BRIDGE BONDS$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 64,000 \ldots . . . \mathrm{Jan} .1,1908$ Total debt Jan, 1, $1896 \ldots \$ 227,000$ \begin{tabular}{l}
Tax valuation, personal <br>
Total valuation $1895 \ldots 2,271,313$ <br>
\hline

 

<br>
\hline
\end{tabular} INTEREST is payable at San Diego

OPTIONAL. - Any of the above bonds are subject to call on forty days notice.
CORONDO SCHOOL DIST., SAN DIEGO CO'TY-LOANS-_ When Due. ${ }^{\text {Ls }}$, Tax valuation 1894..... $\$ 981,343$ 8 s , ann., $\$ 28,500$..... Dec. 3, 1895 Real valuation, about.... $1,750,000$ (Part due yearly) to Dee. 3, 1904 . Population in 1894 (est.).... 2,500
Total debt Jan., 1895..... $\$ 28,500$.

SAN FR A NCISCO- $\begin{aligned} & \text { ADOLPH SUTRO, Mayor. } \\ & \text { JOHN A. RUSSELL, City Clerk. }\end{aligned}$
San Francisco is in San Francisco County, and the financial statement given below is for both county and city. During the fiscal year ending Dec. 31,1895 , the amount of bonds redeemed was $\$ 331,000$.
LOANS- When Due. LOANS- When Due. 6g., J\&J, \$121,500....July 1, 1899 6g., J\&J, \$1,500_....Jan. 1, 1888 subject to call.
J., A\&O, $\$ 1,000 \ldots .$. Oct. 1,1887 6g., J\&J, $\$ 225,000 \ldots . . J u l y ~ 1, ~ 1897$ Apr. 1, 1904 Montgomery Avenue bonds have been declared null and void.
Dupont street bonds, 7 s , amount outstanding................... $\$ 724,000$
A recent decision of the United States Supreme Court established the
validity of the Dupunt Street bouds, which had been in litigation, but subsequent litigation as to the valldity of the tax levies is now pending n the courts. Since July 1, 1891, payments of the taves on account of the Dupont Street widening have been made, of which a large proportion was paid nuder protest, suits being instituted by the parties paying to recover the same on the ground of illegality of the tax levies. From payments not made under protest bonds have been redeemed during the last fliseal year.
PAR VALUE OF BONDS-The bonds of this city are for $\$ 1,000$ and $\$ 500$.
INTEREST is payable in gold in San Francisco.
TOTAL DEBT, SINKING FUNDS, ETC. - The subioined statement shows San Francisco's total funded debt and the sinking fund held by the city against the same on the first of July of each of the last four years. Total bonded debt...... $\$ 8599,000 \quad \$ 930,000 \quad \$ 1,040.970 \quad \$ 1,120,000$ Sinking funds............ 361,204 669,129 $665,000 \quad 617,022$

Net debt on July 1.. $\$ 237,796$ \$260,871 $\$ 375,970 \quad \$ 502,978$ TAX FREE. - All bonds of this elty are exempt from taxation.
CITY PROPERTY. - The following is a daseription of the proparty owned by the City and County of San Francisco, as transmitted to the State Controller by direction of the Board of Supervisors on October 16, 1895.
Park reservations and publio squares.
$\$ 10,000,000$
Fire department, lots and improvements.
nshouses, Honse of
Correction, Industrial' School, lot's and improvements.
1,300,000
Cemetery reservation.
smindry lots
Sundry fots.
Channel-Street lots from Ninth to Eighteenth streets

ASSESSED VALUATION.-The following table gives the assessed valuation of real estate and personal property and the total tax rate (per $\$ 1,000$ ) for the years indicated.


The tax rate for elty and county purposes for $1895-96$ was $\$ 15 \cdot 65$ and for 8 tate parposes $\$ 6 \cdot 85$ per $\$ 1,000$ valuation of real and personal property.
The amount of taxes levied in 1895-96 for elty and county purposes (exclusive of maliroads assessed by the Stato Board of Equallzation, $\$ 226,766$ was $\$ 5,130,780$; for State purposes was \$2,245,741: total amount of taxes, $\$ 7,376,521$. The eatimated revenue for eity and county parposes from other sources than taxation was $\$ 1,386,000$.
POPULATION in 1890 wan 293,997; in 1880 it was 233,959 ; in
1870 it was 149,473 . For 1896 the population is estimated at 330,000 .

## SAN JACINTO AND PLEASANT VALLEY IRRIGATION DIS-TRICT.-J. C. Nuttiva, Treas.

This distriet is in Riveraide County. Winchester, P. O
LOANS- When Due. Total debt Jan. 20, 1896.. 8225,750 6a, J\&J, $\$ 225,750$....Jan. 1, 1002 Assesment is on nctual value. Intercat pay yourly fir Wincheoter.

Tax rate (per $\$ 1,000$ ) ......... $\$ 270$

## SAN JOAQUIN CO.-D. G. Keagle, Auditor.

 County seat is stocktom.LOANS-
Count House Bonds-
4s. Jdat, 141 . Then Due Hoskitil Bospe ...July 1, 1907
$5 s$, J\&J. $843,000 \ldots . . . J a n .1,1913$
5s, JkJ, 836,000 . . . July 1,1911
call at any time on 40 days' notlee
Bonded debt Apr.1,96 $\$ 221,000$ Tax valuation, real.... 26,450,806 Total valuation $1895 . .29,926,785$ Assessment about zf actual value. 8tate \& co. tax (per 81,000 ). $8144^{70}$
Population in 1890 was INTEREST is payahle at stockton.
TAX FREE,-All the above bonds are free from taxation.
SAN JOSE.- $\left\{\begin{array}{l}\text { PAUL P. AUSTIN, Mayor. } \\ J . W, \text { COOK, Clerk. }\end{array}\right.$
This city is in Santa Clara County.

## BRIANS - Fhen Due. LOANS-

 (ann., 8156,750, g. 14,250 yearly interest and prinelpal are payable in gold.
TOTAL DEBT on Dee. 11, 1895, was $\$ 275,000$. The city has no slnking fund and no floating debt.
ASSESSED VALUATION of real estate for 1895 was $\$ 16,260,285$ personal property, $\$ 2,016,967$; total, $818,277,252$; in 1890 the as sessed valuation of real estate was $814,592,369$; of persomal property, $\$ 2,282.430$; total $\$ 16,874,799$. The total tax rate (per $\$ 1,000$ ) in 1895 was $\$ 26.00$.
Property is assessed at about $1_{2}$ its actual vaine.

POPULATION in 1890 was 18,060 ; in 1880 was 12,567. In 1895 the popmlation within the city limits was estimated at 25,000 .

## SAN LUIS OBISPO CO.-County seat is San Luis

 Obispo.| LOANS | When Due. | Total debt Jan. 1, 1895 |
| :---: | :---: | :---: |
| COUNTY BONDS- |  | Sinking fund............... |
| 6s, Fdd, \$13,500 | 1902 | Net debt . . . . . . . . . . . . . . . . 147,480 |
| 6s, Jdj , 50,000 | 1905 | Tax valuation,real.... 11,311,482 |
| 5s, F\&A, 20,000 | 1902 | Tax valuation, pers'l.. 1,762,505 |
| 58, MdS, $20,000$. | 911 | Tax valuation, railr'ds 491,024 |
| Road Bonds - |  | Total valnation 1894...13,565,011 |
| 8s, JEJ, 20,000. | 896 | Stateand co.tax (p. 81,000 ) 15.00 |
| 88, J\&J, \$30,000 | 1902 | Population in 1890 was....16,072 |
|  |  | Population in 1895 (est.) ...15,500 |

SAN MATEO CO.-Geo. Barker, Auditor.
County seat is Redwood City.
LOANS- When Due.
FUNDING BONDS
$68, ~ M \& N, \$ 48,000 \ldots$
hen Due.
1901
ROAD BONDS-
68, M\&N, $\$ 30,000 \ldots * 10,000$ y'rly
Total debt A pe. 1, 1895.... $\$ 78,000$
Sinking fume
9,000
89,000
Tax valuation, real....\$14,489,110 Tax raluation, personal $1,125,520$
 Assessment about ${ }^{3} 5$ actual value. State \& co.tax (per $\$ 1,000$ ) . $\$ 13 \cdot 50$ Population in 1890 was......10,087

SANTA BARBARA.-Alfred Daivis, Clerk. Santa Barbara is in Santa Barbara County.
LOANS- When Due. $\begin{aligned} & \text { Tax valuation, real. .... } \$ 3,975,149 \\ & \text { Tax valuation, pers'1 }\end{aligned}$ BoULEVARD BoNDS- Tax valuation, pers'l... 539,825 5s, Mar., \$69.825....Mar. 25. 1895 Total valuation $1893 \ldots 4,514,974$ (part due yearly) to Mar. 25, 1912 5 s , Oct., $\$ 18.952$..Oet. 22, 1895 (part due yearly) to Oct. 22, 1911 Bonded debt (last returns) -\$88, 8777
Floating debt........... 29,126 Floating debt............... 29,126
Total debt (last returns)...117,903 State tax (per $\$ 1,000$ ) ..... $\$ 5.70$. County tax (per $\$ 1,000$ ) ..... $5 \cdot 294$ City tax (per $\$ 1,000$ ) $\ldots \ldots .15 \cdot 00$ Averagn school tax............. $2 \cdot 50$ Total debt (last returns) ....117,903, Population in 1890 was.......5,864 INTEREST on the boulevard bonds is payable at the Chembal National Bank, New York ; on sewer bonds at Santa Barbara.

SANTA BARBARA CO.- County seat is Santa Barbara.
LOANS- When Due. Tax valuat' n , parsonal $\$ 1,385,645$ 58, semi-ano., $\$ 2,000$ Tox valuatinn Rail'rs. 189519,539 $\begin{array}{ll}\text { Floating debt............ } \$ 18,361 & \text { Total valuation } 1894 \ldots .13,996.404 \\ \text { State tax (per } \$ 1.000 \text { )....... } \$ 4 \cdot 93\end{array}$ Total debt (last ret'ns). $\quad 20,361$ County tax (per $\$ 1,00$ i). Cash on hauk........... 12,473 Population in 1890 was. Tax valuation, real.... 12,191,220 $\mid$ Popdation in 1880 was...... 9,513

## sant a Clara co.-Jos. A. Lotz, Treas.

County seat is San Jose.

LOANS- When Due. |Tax valuation, real... $\$ 50,274,475$ 58 MDANG BONDS. Max valuation, person'l 5,172,520 REFUNDING BoNDS. May 1, 1903 $41_{25}$ A A 0 , 293,000 . Apr, 13, 1905 | 4123, AdO, $823,000 \ldots$ Apr, 13, 1905 |
| :--- |
| 4123, J $k$ J, $36,000 \ldots$ Jnly | 48, F\&A, 30,000 ....A.11g, 19, 1905 20,000..A196. 19, 1905 Cole tax (per $\$ 1,000$ )........ $\$ 6 \cdot 85$ Total 23,000....Oot, 23, 1905 Population in 1890 was.....48,005 (etal debt Feb. 1, 1896,..\$144,500 Population in 1896 (est.)....53,964 INTEREST is payable at County Treasurer's office.

TAX RATE inside ciltles and incorporated towas is $\$ 11 \cdot 50$; and $\$ 14 \cdot 50$ in the country, including road tax.
OPTIONAL. -The bonds are all subject to call at the option of the Board of Supervisors.
SCHOOL DISTRICT'S DEBT on Feb. 1, 1896 :


## SANTA CRUZ. - $\begin{aligned} & \text { WHLLIAM T. JETER, Mayor } \\ & \text { C. E. WHLIAMS, Treas. }\end{aligned}$

This eity is in Santa Cruz County.
LOANS- When Due. |Tax valuation, real..... $88,496,114$ REFUNDING BONDS-(GOLD)- Tax valuntion, personal 411,290 5s, Apr., 8300,000 . Apr, 15, '95-'28 Total valuation 1893... 3,907,404

 Total debt July, $1894 \ldots \$ 360,000$ Total debt July, $1894 \quad .80,000$ Population in 1880 was........3,8,898 Vater debt (ineluded) . . . . 320,000
TAX FREE.-Bonds of this city are exempt from taxation.

## SANTA CRUZ CO.-W. H. Bias, Treas.

County seat la Santa Cruz.
LOANS- When Due. Tax valuation, real.... $\$ 10,068785$ $4^{128}, J \& D, \$ 109,000$. Taxvaluat'n personal 1,221,335艮 School Dist. Bonds6a, 78, 88, Jan., 879,800 $\qquad$ Total valuation 1895.. 11,290,120 - Tax valuation $1892 \ldots \$ 13,000,000$ School Dist debt (finel) $\$ 188,000$ Population 1890 was...........199,270 INTEREST is payable at Santa Gruz. These bonds are owned by the State.
TAX FREE-All bonds issued by this county are exempt from taxa tion.

SANTA ROSA.- $\left\{\begin{array}{l}\text { E. F. WOODWARD, Mayor, } \\ \text { C. L. MOBLEX, City Mlerk. }\end{array}\right.$
This oity is in Sonoma County.
WOANS- When Due.
48, Dec., $\$ 156.750$, g. Dec.,'96 to'33
Total debt Jan. 1,1896 . \$156,750

| Total debt Jan. |
| :--- | :--- | | Total debt Jan. 1, 1896. $\$ 156,750$ | $\begin{array}{l}\text { Population in } 1896 . .7,500 \text { to } 8,000 \\ \text { Sinking fund.............. }\end{array} \quad 6,710$ | Population in 1890 was......5,220 |
| :--- | ---: | ---: |

SHASTA CO.-Wlllam Jackson, Treasurer.

County seat is Redding.
LOANS- When Due. 5s, F\&A, $\$ 60,000 \ldots .$. Feb. 15, 1909 subject to call at any time.
REFUNDING BONDS-
$7 \mathrm{~s}, \mathrm{~J} \& J, \$ 12,000 . . . . . J a n . ~ 15,1900$ Subject to cail at any time.
Interest is payable at Redding Interest is payable at Reddm.
Total debt Jan. 1, 1895..... $\$ 65,000$

Tax valuation, real..... $\$ 4,796,443$ Tax valuation, pers'l... 748,373

Cax valuation, railr'ds. $1,435,119$ | Tax valuation, railr'ds. |
| :--- |
| Total valuation $1894 \ldots$ |
| $, 435,119$ | Assessment at actual value. State \& Co. tax (per $\$ 1,000$ ). $\$ 18 \cdot 00$

Population in 1890 was ...12,133 Population in 1890 was.... 12, 133
Population 1894 (local est.). 14,500 Population 1894 (local est.) .14,500

SIERRA COUNTY.-County seat is Downieville.
$\qquad$ When Duc. $7 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 15,000$ Floating debt... Total debt (last returns) Tax valuation, real.
Tax valuation, personal Tax valuation, personai $, 116,609$

## SISKIYOU County seatis Yreka. <br> LOANS- COUNTY BONDS- <br> When Due

 6s, J\&J, 21000 .....Jan. 1, 1904 Bonds are subject to call. Total debt Jan. 1, 1896.. $\$ 7,51,700$Tax valuation, real Tax valuation, real. ${ }^{\prime} . .6,585,788$
Tax valuation, pers'l....1,454,941

TULARE CO.-County seat is Visalia.
 4 loss $^{2}$ Jan., $\$ 16,500 \ldots . . . . . . . . .1895$ Total valuation 189 t ........ $15,885,343$ Total debt Feb, 1, 1895......16,500 $\quad$ State \& co. tax (per $\$ 1,000$ ). $\$ 15 \cdot 50$ Tax valuation, real... 13,136,194 Population in 1890 was.....24,574 INTEREST is payable at Visalia.

## VAILEJO.-This city is in Solano County.

| LOANS- When Due. | $\begin{array}{l}\text { Total debt (last returns) } \\ \text { REDEMPTION BONDS- }\end{array} \$ 282,000$ |
| :--- | :--- |
|  | Tax valuation, real | REDEMPTION BONDSApr. 1, 1896 6s, April, $\$ 27,200 \ldots . .$. Apr. 1, 1896

( $\$ 1,600$ due yearly) to Apr. 1,1912 $\$ 1,600$ due yearly to Apr. 1, 1912 W ATER BONDS, $1892-$ -
$6 \mathrm{~s}, \$ 212,500 \ldots \ldots . .1896$ to 1912 Tax valuation, real.. $\$ 282,000$
$1,569,267$ Assessment about $1_{2}$ actual value. ( $\$ 12,500$ due Jearly.) state \& Co.tax (per \$1.000) .. \$10-70 state \& Co.tax (per $\$ 1.000$ ) .. $\$ 10.70$
City tax (per $\$ 1,000$ )......... $10 \cdot 00$ Population 1890 was............ 6,343
Vallejo's bonds are subject to call at the option of the city.

## VENTURA COUNTY.-County seat is Ventura

LOANS- When Due. Tax valuation railr's.... \$507,06 REFUNDING CO' Y BONDS-
5s, J\&J, $\$ 10.000 \ldots . . .1898-1902$ Bond debt (last returns) $\$ 10,000$ Tax valuation, real..... $6,489,192$ Tax valuation, personal 960,620

| Tax valuation railr's.... \$507,065 <br> Total vluation 1894.... 7,956,877 <br> State ta (pe r $\$ 1,100$ ).. <br> County tax (per $\$ 1,000$ ) .... $13 \div 7$ <br> Population in 1890 was..... 10,071 |
| :---: |
|  |  |
|  |  |
|  |  |
|  |  |
|  |  |

## WOODLAND.-J. O. Maxwell, Mayor.

This city is in Yolo County.
 $5 \mathrm{~s}, \ldots ., \$ \$ 97,500 \ldots 1896$ to 1913 Total debt July 1, 1895. \$102,483 Population in 1890 was........3,069 Population in 1880 was........1,370
Population in 1895 (est.).....4,523

## YOLO COUNTY.-County seat is Woodland.

LOANS- When Du . Tax valuat'n, personal. $\$ 1,858,258$
 Floating debt........... $\$ 6,617$ State tax (per $\$ 1,000$ ) ......... $\$ 4 \cdot 93$ Total debt (last ret'ns). $\quad 24,017$ Cash on hand. ............ 47,735 Tax valuation, real.... 17,148,998 $\mid$ Population in 18980 was......12, 11,772
YUBA CO.-G. W. Pine, Treasurer.
County seat is Marysville.
LOANS- When Due. |Tax valuation, real..... $\$ 5,088,265$ 6s, J\&J, $\$ 41,000 \ldots . . . \mathrm{Jan} .1, \ldots .$. ( $\$ 10,000$ due yearly.)
Optional at any time.

Bonded debt Jan. 1, '96.. $\$ 41,000$ Floating debt.............. 10,000 $\begin{array}{ll}\text { Tax valuation, person'l } & 1,078,450 \\ \text { Total valuation........ } 6,166,715\end{array}$ \begin{tabular}{l|l}
State tax (per $\$ 1,000$ ) $\ldots \ldots . . \$ 6.85$ <br>
County tax (per $\$ 1,000) \ldots .$.

 

\hline
\end{tabular} TAX FREE.-All bonds issued by this county are exempt from taxation.

INTEREST is payable at Marysville.

## State of Oregon. <br> ITS

## debt, Resources, Etc.

Organized as a Territory (Act Aug. 14, 1848)
Aug. 14, 1848
Admitted as a State (Act Feb. 14, 1859)
Feb. 14, 1859 Total area of State (square miles) 96,030 State Capital Salem
Governor (term ex. 2d* Monday Jan. '99), - William P. Lord Secretary of State (term ex. 2d Mon. Jan. '99), H. R. Kincaid Treasurer (term ex. 2d Mon. Jan. '99)

Phil Metschan
*The Legislature does not always canvass the vote for Governor immediately upon its meeting, and the present Governor's term runs
Legislature meets biennially in odd years on the second Monday in January, and there is no limit to length of sessions; but members of the Legislature can draw pay only for 40 days' services in the aggregate, and this answers the same purpose as a limit upon the length of sessions.
HISTORY OF DEBT.-For history of Oregon's State debt see State and City Supplement of April, 1894, page 147.
To-day Oregon practically has no debt. There are some little left-over lots that go by that name, in the aggregate amounting to $\$ 1,829 \cdot 79$, which the State is ready and would be very glad to pay, but cannot get them in.
VALUATION.-The gross valuation in 1895 as equalized by the State Board was $\$ 153,067,177$; indebtedness and exemptions, $\$ 8,621,751$; equalized valuation, $\$ 141,445,426$,
DEBT LIMITATION.-Oregon framed and adopted its Constitution in 1857. It is quite a notable fact that the people of the State are to-day living under that instrument in the precise form in which it was originally adopted, for there never has been an amendment made to it. The provisions with respect to debt limitation will be found on pages 150 and 151 of the State and City Supplement of April, 1895.
POPULATION OF STATE.-The population of Oregon has been as follows in the years named:
1890
1880

| $.313,767$ | 1870 |
| :--- | :--- |
| $.174,768$ | 1860 |


| 90,923 | 1850 |
| :--- | :--- |

..........
13,294
In $1860-70$ increase was 38,458 , or $73 \cdot 30$ per cent; in $1870-80,83,845$, or $92 \cdot 22$ per cent; and in $1880-90,138,999$ or $79 \cdot 53$ per cent.

Cities，Colnties and Towns
in the

## STATE OF OREGOX．

ASTORIA．－K．Osburn，City Olerk．
Astoria is in Clatsop County．
REAANS－Bonds－When Due． $6 \mathrm{~m}, \mathrm{Mcs}, \$ 23,000 \ldots$ Sept． 1,1910 $\begin{array}{ll}\text { 6s，M．\＆8，} & 6,000 \ldots . . . \operatorname{sept.5,}, 1897 \\ 6 \text { 6s，Mds，} & 60,000\end{array}$
 STMEET BONDS－ $88,1880,85,000$

WATER BONDS－
5g，J\＆J，$\$ 300,000$ g．Jan．1， 1925 Total debt Feb，1， 1895 ．$\$ 416,050$ Simking fund．．．．．．．．．．．．．． 16,000 Tot dev raluation 1894．．．．． $2,856,692$ Tax valuation about 12 actual val． Population in 1895 （est．）．．．10，000

## CORVALLIS．－J．M．Porter． <br> Tuis city is in Benton County． <br> Tot debt（float＇g）Jan．1，＇96．$\$ 15,000$ sinhing fund Net dobbt ．．．．．．．．．．．．．．．．．．．．．．．．． 13,000 Tax valuation，real．．．．．．． 590,000 Total valnation personal．．． 18950,000 <br> State \＆Co．tax（per 81，000）．$\$ 19 \cdot 00$ Ivity tax（per $\$ 1,000$ ）． <br> | 5.00 |
| :--- |
| 5.00 | Average school tax $\begin{array}{r}1,527 \\ \hline\end{array}$ <br> Population in 1890 was．．．．．． 1,527 Population in 1880 was． <br> 1,128

 Assesoment about ${ }^{2} 2$ actual value．
## DALLAS CITY．－Dallas city is in Waseo Countr．

Water debt（ineluded）．．．$\$ 100,000$


 | （825， 000 due every 5 yrs．in Mar．） | Population in 1890 was．．．．．3，029 |
| :--- | :--- | :--- |
| Total debt Oet． $1,1895 . . \$ 160,000$ | Population in 1895 （est．）$\ldots 3,500$ |

HEPPNER．－Heppuer is in Morrow Connty．

$\$ 1,000,000$

Klamath CO．－Alex．Martin，Jr．，Treas． Country seat is Klamath Falls（Linkville）．

| lamtus debt Oet．1， 95. | State tax（per \＄1，000，．．．．．．．．．．85 00 |
| :---: | :---: |
| Tax valuation，real．．．．．．1，096，764 | County tax（per \＄1，000） |
| Tar vallation，persomal． 386,871 | Average rehool tax． |
| Total assessment．．．．．．．．．1，483，635 | Population in 1895 | Tax valuation，persomal． $1,486,871$

Total assessment．．．．．．．．．1，4835 Average school tax．．．．．．．．．．．．． $5 \cdot 00$
Population in 1895 was．．．．．．．218
Assecsment about
LAKE COUNTY．－County seat is Lakeville． Erting debt（last returna）$\quad 40,856$ Asfossment about $1_{2}$ actual vaiue． County tax（per $\$ 1,000$ State twx（per $\$ 1,000$ ）．．．．．．．．．．$\% 50$

Average schoor tax．
.8850

Ppuation in 1880 was

MEDFORD．$-\left\{\begin{array}{l}\text { G．H．HASKINS，Mayor } \\ \text { B．WEBB Recorder }\end{array}\right.$

## Medford is located in Jackson County．

## WOANS－When Dus．｜Total debt．

Tax raluation $1891 . .$. ．．．．． 832,000 4．JidJ，$\$ 20,000$ ．．．．Sept． 1,1900 Asscasment ahont $2_{5}$ nctual value



TAX FREE．－The city＇s bonds are all exempt from taxation．
MULTNOMAH CO．－A．W．Lambert，Treas． County seat is Salem．
Connty has no bouded debt． loatg debt（last roturns）$\$ 176,667$
linkiag fund．．．．．．．．．．．．．．． 87.760

Equalized valuat＇r＇9 ${ }^{\prime}$ L． $855,260,552$ |  | net debt fast returna）．．．． | 87,7660 | 88,907 |
| :---: | :---: | :---: | :---: |
| vopulation in 1890 was．．．．．．71，881 |  |  |  |

OREGON CITY．－This elty is situated in Clackamas Co． Bonds to the amount of $\$ 20,000$ will soon be offered for sale
LOANS－When Due．｜Water debt（additional）．．\＄10，000 3，MaN， 830,000 ．．．．．May 1， 1901 Tax valuation $1893 \ldots . . .1,000,000$

 | nterest payable at Portland． |
| :--- |
| otal debt（last returns）．．． 50.000 Population in 1890 was．．．．．．． 3,062 | －Oregon Clity＇s limits have recently been enlarged and the population i． 1895 was 5,000 ．

PORTLAND．－$-\left\{\begin{array}{l}\text { GEO．P．FRAXK，Mayor．} \\ \text { A．N．GAMBEL，Auditor．}\end{array}\right.$
Portiand is the county－seat of Multnomah County．．The elties of ortland，East Portland and Albina were consolldated in Jane，1891， orming a city of about 62，046 inkiabtants．

| LOANS <br> BoUlievard Rosme <br> When Due． | LOANS－ <br> GENERAL Bonds－ <br> When Due． |
| :---: | :---: |
| 4，J\＆D，$\$ 50,000 . . . . J$ ane 1,1921 | 65，F\＆－A，$\$ 10,000 \ldots \ldots$ Aug．1， 1910 |
| Bridel Boswe－ | $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 40,000 . . . J$ Jume 1，1921 |
| 8，JRJJ， 8500,000 ．．．．．JJan．1，1922 | 6s，M\＆N，56，500．．．．．May 1， 1901 |
|  | Improvemest Eondos－ |
| CuTY HiLl，BOSD8－ | 63，Var．，831，969．．．．．．．．．．．．．．． 1905 |
| 3，J\＆J．$\$ 175,000$ ．．．．．Jan．1， 1920 | Lient bovis－ |
| JEJ， 500,000 Jan．do J19＇23－4 | 68，M\＆N， $850,000 \ldots .$. May 1， 1921 |
| FkREY B0NDS－ | Park Busid－ |
| 8，J\＆J， $850,000 \ldots \ldots$. Apr．1， 1923 | 69．JEJ，${ }^{\text {W ATER E0，000．．．．June 1，} 1921}$ |
|  | WATER BONDS <br> $6 \mathrm{G}, \mathrm{M} \& \mathrm{~N}, \$ 250,000 \ldots \mathrm{May} 1,1921$ |
|  | 5s，JdcI， $700,000 \ldots . . J$ man．1， 1917 |
|  | 53，J\＆J，＊2，200，000 ．．．July 1， 1923 |

：These bonds are payable，principal and intereat，from the water INTEREST 位位保．
INTEREST on the general bonds due in 1910 la payable by Blair Co，New York；on the general bonds due June 1，1921，the pularard bonds and the parle bonds，at the Chemical National Bank，

New York；on the light bon Is in New York；on the water bonds due in 1921 in Chicago；on all other bonds in Portland．
GOLD PAYMENT．－Both principal and interest are payable in gold，
TOTAL DEBT－The city＇s bonded debt on Jan．1，1896，was $\$ 4,863,469$ ，including the water debt of $\$ 3,150,000$ ；floating debt， $\$ 105,000$ ，making total eity debt，$\$ 4,968,469$ ．
DEBT LIMITATION．－Portland＇s charter limits the eity＇s debt to $\$ 150,000$ in excess of authorized debt，and a speeial Act of Legislature is necessary for eaeh issue of bonds after this amount has been reached． ASSESSED VALUATION in 1895 was $\$ 46,364,053$ ，property being assessed at about 40 per cent of its actual value；total tax（per $\$ 1,000$ ） $\$ 24 \cdot 00$ ．In 1890 the valuation of real estate was $\$ 23,022,915$ ；of per－ sonal property，$\$ 10,630,635$ ；total，$\$ 33,653,550$ ．
WATER WORKS．－The water works are self－sustaining．The amount invested in the entire plant to Jan．1，1893，was \＄1，905，640．
POPULATION．－The population in 1890 was 46,385 ；in 1880 was 17，577；in 1895 （estimated） 97,000 ．The total population of Portland East Portland and Albina in 1890 was 62，046．

PORT OF PORTLAND．－C．RANDOLPH，Cl’k．
The Port of Portland was incorporated in 1891 and given authority to issue bonds to the amount of $\$ 500,000$ for river and harborim－ provements．Its limits include the consolidated Oity of Portland and all but about one－tenth of the territory in Multnomah County．The debt at present is as follows．
 RIVRR［Mp．BovDs（gold）－
58, J\＆J．$\$ 310,000$ 5s，J\＆J．$\$ 310,000$ ．．．J．Jan．1， 1922
Interest is payable at Portland Interest is payable at portland
Total delot Feb．1，1895．$\$ 310,000$

Assessm＇t 50 to 60 p．e．act＇l value． Total tax（per $\$ 1,000$ ）．．．．．．$\$ 24-25$ Population 1895 （est．）．．．．．．90，000

## SALEM．－Ed．N．Edes，Recorder．

This city is in Marion County．
LOANS－
FUNDING Boxps（gold ）－When Bonded debt（last returns）$\$ 149,000$
Tax valuation 1893.
$. \$ 2,462,741$ onded debt（last returns）$\$ 149,000$ Population in 1890 was．．．．．． 10,000

## State of Washington．

## DEBT，RESOURCES，\＆C．

Organized as a Territory（Act March 2，1858）－March 2， 1853
Admitted as a State（Act．Feh，22，1889）－Nov．11， 1889 Total area of State（square miles）．．．．．69，180 State Capital－－－－Olympia Governor（term ends Wed．after 2d Mon．Jan．＇97）－J．McGraw Secretary（term ends Wed．aft．2d Mon．Jan．＇97）J．H．Price Treasurer（term ends Wed．aft．2d Mon．Jan．＇97）O．A．Bowen

STATE DEBT．－The Waslington State debt is deseribed in detail below．
NAME ANO PURPOSE，T．Oterest－Tayable．Then Principal－Outstand $\rho$ ． Funding，Aprlit $1,1890$. P．OL．Payable．When Due．Outstand ${ }^{2}$ ． These bonds are payable in gold．
INTEREST is payable at the office of the 8tate Treasurer in Olympia TOTAL DEBT．－The total bonded debt on October 1，1890，was \＄300，000；floating debt，$\$ 1,489,328$ ．
ASSESSED VALUATION．－The following statement shows the total assessed valuation of the state for the years indicated，the assessment for 1895 being about 60 per cent of the actual value and the tax rate（per $\$ 1,000$ ）for the sume year belng $\$ 6 \div 40$ ．
Years
1895
1894
1893
1892
1891
1890
1889
1888
1887
1886
1885
1884

| Assessment． | Fears． | A |
| :---: | :---: | :---: |
| \＄204，190，377 | 1882 | \＄32，566，807 |
| 212，430，511 | 1881 | 25，786．415 |
| 281，078，122 | 1880 | 23，708，58 |
| 319，016，341 | 1879 | 21，012，832 |
| 273，642，099 | 1878 | 18，678，437 |
| 217，595，739 | 1877 | 17，281，182 |
| 125，165，215 | 1876 | 15，138，078 |
| 89，641，548 | 1875 | 14，569，156 |
| 61，562，739 | 1874 | 14，185，098 |
| 51，491，159 | 1870 | 10，642，863 |
| 50，484，437 | 1860 | 4，394，735 |

DEBT LIMITATION，－Like so many of the younger states，Wash－ ington has taken a conservative position with respect to State and municipal indebtedness．The provisions of the Constitution with refer－ ence to ereating debt are，however，so comprehensive and plain that it is necessary to do no more than copy the seetions relating to the subject FIRST，with reference to the State，there are three sections；the first limits the debt，the second names exceptions to the limit and the third provides the method in which additional debt may be created．These scetions are all found in article 8，and were given in the STate And City Surflement of April，1895；page 152.

SEUOND，Counties，Oilies，Towns ec，are more rigorously guarded． The whole system as to municipalities is found in section 6 of article 8 ， though seotion 7 is also important，as it forbids counties，cities \＆c． giving money or loaning credit to any corporation \＆c．Sections 6 and 7 will be found on page 152 of the April，1895，Supplement．
POPULATION OF STATE．The full record of population of Washington as far back as it goes is giver in the following．

In 1860－70 inorease was 12，361，or 106．62 per cent；in 1870－80，51． 161，or $213 \cdot 57$ per cent ；in 1880－90 274，274，or $365 \cdot 13$ per cent．

Cities, Counties and Towns
in the
STATE OF WASHINGTON.
ADAMS COUNTY.-0. R. Holcomb, Abst'tor. County seat is Ritzville.

LOANS- When Due. |Net debt Jan. 1, 1896, Court House bonds-1892.

 Sinking fund.

ANACORTES.-Gus Hensler, Clerk.
This city is in Skagit County.
LOANS- When Due $\left\lvert\, \begin{aligned} & \text { City tax (per } \$ 1,000 \text { ) ....... } \$ 10 \cdot 00 \\ & \text { Porrants outstanding.... } \$ 63,511\end{aligned}\right.$
 Tax valuation $1895 \ldots \ldots . .520,098$ )

ASOTIN COUNTY.-D. T. Welch, Auditor.
County seat is Asotin.
LOANS- $\quad$ When Due. $\left\lvert\, \begin{aligned} & \text { Cach on hand........... } \$ 1,850 \\ & \text { Net debt July }\end{aligned}\right.$

| FUNDING Bonds- |
| :---: | :---: |
| 6s, $\$ 25,000$ |

$68 . \$ 25,000 \ldots . . . . . . . . . .20$ years Tax valuation 1894....... 567,845

Bonded debt, July 1,1895. $\$ 25.000 |$| Population in 1892 | was... |
| :--- | :--- |
| 1,714 |  |


BALLARD.-Ballard is in King County.

| LOANS- When Due. | $\begin{array}{l}\text { Tax valuation } 1895 \\ \text { Real valuation (about). } \\ \text { WATER AND } \\ 2,000,000\end{array}$ |
| :--- | :--- | :--- | :--- | | 6s, g. J\&J, $\$ 46,000$, g.Jan. 1, 1915 | Real valuation (about). $2,000,000$ |
| :--- | :--- |
| Population in 1890 was.....1,173 |  | Total debt Dec. 1, 1895... $\$ 70,500 \mid$ Population in 1894 (est.) ......3,500

CHEHALIS COUNTY.-J. G. Lewis, Treas.
County seat is Montesano.
LOANS-
When Due.
Bonded debtJan. 1,..Nov. 1, 1911
Floating debt an. 1,'96.. $\$ 85,000$
Total debt dan......... $\quad 74,492$
Tax valuation, real
INTEREST is payable at the Chemical National Bank, New York.
TAX FREE.-Bonds of this county are exempt from taxation.
CLALLAM CO.-JOHN W. Troy, Auditor.
County seat is Port Angeles.

LOANS- When Due.
7s, Dec. 31, \$14,000..Déc. 31,1912
ROAD BONDS-
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N} 15, \$ 90,000 \mathrm{~g}$. May 15, 1911 6s, J\&D, 10,000g.June 1, 1912 Bonded debt Jan. 1, 96 .. $\$ 114.000$ Floating debt............ 198,461

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TAX FREE
Net debt Jan. 1, 1896.... \$307,333 Tax valuation, real .......2,454,575 Tax valuation, personal. 139,468 Assessment abt. $45 \%$ actual value Co'ty tax rate $45 \%$ actual value. Population in (per \$1,000). $\$ 22 \cdot 50$ Population in 1890 was......4,243 Population in 1880 was....... 638
empt from taxation
CLARKE CO.-S. Goodnight, County Auditor. County seat is Vancouver.
LOANS.- WI WOUSE BONDS
6s, May 15, \$5E BONDS- 15 , 68 , May $15, \$ 45,000 .$. May 15,191 FUNDING BONDS-
6s, J\&D, $\$ 27,000 \ldots .$. Dec. 1, 1909 Subject to call atter 10 years. Bonded debt June 30,'94. $\$ 85,000$ Floating debt..............68,382 Sinking fund. 30,94 .. 153,382

> Net debt.
ax valuation, re......... 144,367 ax valuation, real.......4,253,850 ax valuation, railroads 31,600 Assessment about $1_{2}$ actual value. Average tax (per $\$ 1,000$ ) $\ldots \$ 22 \cdot 57$
Total valuation 1894..... $4.828,390$ Population in $1892 \mathrm{was} . . . .11,526$ Population in 1890 was.....11,709 Population in 1880 was...... 5,490

INTEREST on Court House bonds is payable in Olympia and upon the others in Chicago.
TAX FREE.-All the above bonds are exempt from taxation.
COLFAX.-H. H. Mc Cord, Clerk.
Colfax is in Whitman County.
LOANS-
Me pal Purposes-
6s, F\&A, $\$ 30,000 \ldots .$. Feb. 1, 1912 WATER WORKSBonded, $\$ 47,000 \ldots$..... Feb. 1, 1912 Bonded debt Jan. 1, 1895 $\$ 77,000$ Floating debt............. 37,535

INTEREST is payable in Manchester, N. H
COLUMBIA CO.-A. P. CAhill, Co. Auditor. County seat is Dayton,
Bonded debt July $1,1895 \ldots \$ 38,000 \mid$ Tax valuation $1894 \ldots . \$ 3,085,013$ Floating debt..............64,027 Population in 1892 was......6.397 Total debt.................102,027 $\mid$ Population in 1890 was.......6.709


## COWLITZ CO.-Walter Lysons, Co. Auditor.

County seat is Kalama.
County has no bonded debt.
Floating debt July 1,'95..\$14,409 Tax valuation, personal \$348,892 Cash on haud.............. 6,418 $\quad$ Population in 1892 was..........751


DOUGLAS CO.-F. M. Dallam, Auditor.
County seat is Waterville.
LOANS-

When Due.
Funding bonds.................. 1893
 Bonded debt, July 1, 1895 $\$ 3 \mathrm{u}, 000$ Population in 1892 was...... 30,336 Total debt............................37,061

EVERETT.-This city is in Snohomish County.

Floating debt (last ret'ns) $. \$ 30,000 \mid$ Total tax, per $\$ 1.000,1893 . \$ 30 \cdot 00$ | Tax valuation, $1895 \ldots . .2,161,090$ | Population in 1890 was ..... (?) |
| :--- | :--- | :--- |
| Assessment about $1_{2}$ actual value. | Population in 1880 was .... (?) |

FAIR HAVEN.- $\left\{\begin{array}{l}\text { ELI WILKIN, Mayor. } \\ \text { S. PAPPING, Clerk, }\end{array}\right.$
This city is in Whatcom Countr.
LOANS- When Due.
6 s , J\&J, $\$ 225.000, \mathrm{~g}-\mathrm{July} 1,1911$ In, payable at Chase vat. B, k, , N. Y. Bonded debt Apr. $1,96 . . \$ 225,000$
Floating debt $\begin{array}{ll}\text { Floating debt.............. } & 131,660 \\ \text { Total debt }\end{array}$ ax raluation, real..... $\$ 3,000,000$ Tax valuation, person'1. 200,000 Astal valuation $1895 \ldots 3,200,000$
Assessment about $1 s$ actual Total tax rate (per $\$ 1,000$ ) $\$ 34 \cdot 50$ Population in 1890 was.....4.076 TAX FREE. - All bonds are exempt from taxation.

## GARFIELD CO.-S. T. SANFORD, Auditor.

County seat is Pomeroy.
County has no bonded debt. Floating debt Oct. 1, ${ }^{\prime} 95 . . . \$ 51,089$
Sinking fund Sinking fund.
Net debt Oct. 1,1895 $\quad \begin{array}{r}6,466 \\ 44.623\end{array}$ Net debt Oct. $1,1895 \ldots . . .444,623$ Tax valuation, personal...271,069

Tax valuation, RRs.. Total valuation $1895 \ldots . .1,3744,454$ State \& co. tax (per \$1,000) $\$ 21.0$ ( Population in 1890 was.

ISLAND CO.-A. H. Wanamaker, Co. Auditor. County seat is Coupeville.
Bonded debtJuly 1, 1895.. $\$ 20,000 \mid$ Tax valuation 1894..... $\$ 1,172.42$ Floating debt.............. 10,32 1 Sinking fund Net debt July 1, 1895....... 28,021 | Potal tax (per $\$ 1.000$ ) Population in 1892 was.

## JEFFERSON CO.-LINooln Brooks, Auditor

 County seat is Port Townsend.LOANS-
COUR HoUse \& Roal 6s, Jan, $\$ 225,000 \ldots . .$. Jan. 1. Floating debt... $1,1895 . \$ 225,000$ Total debt July 1, 1895... 420,797 Tax valuation, real ...... $3,035,111$

## KING COUNTY.-J. W. Maple, Treasurer.

## County seat is Seattle.

LOANS -
5sy J\&J, \$200
5sp, d\&J, $\$ 200,000 \ldots$...Julv 1,1929 Subject to call after July 1, 1909
5s, M\&S, $\$ 113$,
subject to call Bonded debt Aug. 1, Mar. 1, 1909 Floating Cebtug. 1, $95, \$ 313.000$ Total debt............... 189,359 Cash on hand............. 198,971 Tax valuation 1895. $\$ 42,810,6$ Tax valuation, real... Tax valuation, personal Total valuation 1894 Assessment is about Total tax (per $\$ 1,000$ ).. Fopulation in 1892 was Population in 1890 was Population in 1880 was. $\begin{array}{ll}\text { Cash on hand....... } \\ \text { Net debt Aug. 1, 1895.. } & 303,388\end{array}$
Population in 1895 (est.)... 80,0

INTEREST is payable at the National Park Bank, New York Cit and at Seattle, Wash.

KITSAP CO.-Joseph Pitt, County Auditor.
County seat is Port Madison.
County has no bonded debt.
Floating debt July 1,'95. \$27,176 Population in 1892 was. $\$ 1,955,8$ Tax valuation, personai. $\quad 373,198$

## Kittitas County.-J. M. Baird, Auditc

County seat is Ellensburg

| LOANS- When Due. | Cash in treasury | Net debt July $1,1895$. |
| :--- | :--- | :--- |
| COUNTY BONDS-1895. |  |  |

6s, .... $\$ 81,000 \ldots \ldots . . . . .$.
Suliject to call after 1905
FUNDING BoNDS-1892.
6s. ann., $\$ 78,000 \ldots .$. Mar. 1, 1912
Total debt July 1, 1895..\$204,515
LEWIS COUNTY.-Albert Schooley, Aud County seat is Chehalis.
LOANS- When Due. | Tax valuation, real .....84,451, $\$ 10,000$ (due ye'rly) to Jan. 1, 1912 |Tax valuation, pailroads Bonded debt July 1, '95.. $\$ 100,000$ Floating debt. Total debt... Total valuation $1894 \ldots$.

Cash on hand. Popnlation in $\$ 1,000$ )..
(1, 1895.... 169,071 Population in 1890 was
LINCOLN CO.-J. J. Brown, Treasurer.
County seat is Sprague.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Net debt July 1, } 1895 . .\end{aligned}\right.$ 6s, Sept., $\$ 60,000 \ldots . . J u n e$ 1, 1912 68 , Sept., $20,000 \ldots$ Sept. 1, 1912 Interest payable at New York. Bonded debt Jan. 1, '96.. $\$ 80,000$ Floating debt Sinking fund

Tax valuation, real.... Total valuation personal 1,004 , Assessment about 23 ... 5,642 , Total tax (per $\$ 1,000$ ) Population in 1892 was. | 98,400 | Population in 1890 was..... 9 |
| :--- | :--- |
| 10,160 | Population 1896 (estim'd)... 18 |

NEW WHATCOM.- $\left\{\begin{array}{l}\text { J. P. DEMATTOS, Mayor. } \\ \text { d. }\end{array}\right.$ This is the county seat of Whatcom County.
LOANS- When Due. Floating debt.
68, Var., $8237,000 \mathrm{~g} . . .1911-12-13$ FUNDING BuxDS
5s, MLEN, \$57,000....May 1, 1912
WATER BoSDS 1893-
 1 atal debt....................... $\$ 72,000$ Tax valuation $1895 . . . . .4,159,400$ A ssessment is io actual value. City tax rate (per $\$ 1,000$ ) $\$ 10.00$ Population in 1890 was........,059 Bonued delot Mar. 1,96.. $\$ 477,000$

OPTIONAL.-The $\$ 250,000$ of water-works bonds ale optional at the rate of $\$ 25,000$ yearly after ten years from date.

INTEREST is payable in New York City.
TAX FREE.-All bonds are exempt from taxation.
NORTH YAKIMA.-\{ W. H. REDMAN, Mayor.
This city is situated in Yakima Connty. All bonds issued by the city are exempt from taxation.

LOANS- When Dwe. 6s, J\&D, $830,000 \ldots$ Dee. 1,1915 SEWERAGE SYSTEM
$68, \mathrm{M} \& \mathrm{~N}, \$ 60,000$

Bonded debt Apr. 1, '95 $\$ 90,000$ Tax valuation $1892, \ldots . .1,700,000$ Ass'ssm'nt abt. 65 to 70 p.c. act.val.
Population in 1890 was....... 1,535 Population in 1895 (est.)......4,000
Ss, M\&N, $\$ 60,000$...Nov, 2,1911
Interest payable in New York.
OLYMPIA.- $\left\{\begin{array}{l}\text { C. B. MANN, Mayor. } \\ \text { R. A. GRAHAM, Clerk. }\end{array}\right.$
Olympia is situated in Thurston County.
LOANS- When Due. |Floating debt............. 893,000
J\&J, $\$ 45,000$......July 1, 1920 Total debt Jan. $1,1895 \ldots$... 293,000

 interest is payable in Now York. Bonded debt Jan. 1, '95.. 8200.000

Population 1895 (est.)
TAX FREE,-All bonds issued by this eity are exempt from taxation
PIERCE CO.-A. V. Fawcett, Cbairman of County Commissioners.
The county seat is Tacoma.
LOANS- When Dise. GUNDING BONDS, GOLDGg. Apr.2, S293,000, g.,...... 1914 6s, June, 8200,000 ...June 1, 1911 5s, May, $\$ 200,000 \ldots$. May 2,1912 subject to call after 10 rears. Bonded debt 8ept. 1, '95.. $\$ 693,000$
Of the floating debt as here given
$\$ 124,716$ ts considered tlegal.
INTEREST and primelpal are payable at the Chase National Bank Now York.
TAX FREE.-Bonds are exempt from taxation when held by partles not residing in the state.

PORT TOWNSEND.-\{J. S. BOGERS, Mayor.
This elty is situruted in Jeflerson County.
LOANS-
Fhex Due.
6a, JkJ $295,000 \mathrm{~F} \quad$ July 1, $1911 \mid$ Total valuation $189 . . . .$.
 Int pald by Laldiaw \& Co., N. Y. Average school tax. Total debt Jan, 1, 1896.. 8138,000 Populatton In 1890 was........4,558 Special warrants,addit'nal 69,000 Populatlon in 1895 (est.)......3,500 OPTIONAL-OI the Fanding hoads $\$ 12,500$ are sabjeot to call every flye years.

SEATTLE. $-\left\{\begin{array}{l}\text { HYRON PHELPB, Mayor. } \\ \text { W, M. PARKY, Comptroller }\end{array}\right.$
Seattle is aituated in King County.
LOANS- When Due-
COspmandion Award Rosms-
5a, gr Ad $.0,8220,000 \mathrm{~g} . \mathrm{Ayr} .1,1912$ EUNDING Bosins-
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 8160,000$
$53, J \& J, 8160,000 \ldots . . . J \mathrm{Jaly} 1,1911$
 GENEMAL BONDS-
$53, \&, A \& 0, \$ 210,000$ g. Apr. 1, 1912

Sa, K, AMENT BONDS-
कहW, A\&R, B.75,000g. A pr. 1, 1912
$58, ~$, 8 k , $8190,000 \mathrm{om}$, 1912 5s, K.,JdeJ. 250,000 g.Jaly 1,1912 SEWER TUNFEL BONDS-
58, F.J J\&J, $895,000 \mathrm{~g} . J \mathrm{July}$ 1, 1913
5 . W, J\&J, $\$ 205,000$ g.July 1, 1912
WATER AND SEWER BONDg-
$5 \mathrm{gn} \mathrm{J} / \mathrm{dJ}, \$ 955,000 \mathrm{~g} \ldots \mathrm{July} 1,1910$
INTEREST on all bonds is payable in New York, and also at the office of the City Treasurer in Seattle. All intereat is provided for by epecial taxlevy.
TAX FREE.-A11 the bonds fasued by thls clty are exempt from tazation.
TOTAL DEBT.-The followlng statement shows Seattle's bonded debt, including the water debt, the lloating debt and the total oity dobt on eaols date named.


The tax rate fer 1895 included State tax, $\$ 3 \cdot 348$; county tax, $\$ 10 \cdot 152$; eity tax, $\$ 12 \cdot 50$, and special school tax, $\$ 7 \cdot 10$.
POPULATION,-The population in 1890 was 42,837; in 1880 was
3,533; in 1896 (eatimated) 60,009 .

SEATTLE SCHOOL DISTRICT NO. 1 -This school district is in King County and it includes the city of Seattle. Bonded debt, $1896 \ldots . . . \$ 750,000 \mid$ Value of sehool prop'ty $\$ 450,000$ $\begin{aligned} \text { Thx valuation, } 1895 \ldots . .30,967,835 & \text { Population } 1896 \text { (ess'd) }\end{aligned}$

SKAGIT COUNTY.-JAMES Dunlap, Treas'r. County seat is Mount Vernon.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Net debt Jan, } 1,1896 \ldots . . \$ 136,089 \\ & \text { Tax valuation, real..... }\end{aligned}\right.$

 Subject to call after 10 years. Total valuation personal $1895 . .4,797,760$ | Interest is payable in New York, | Real valuation (about). $18,000,000$ |
| :---: | :--- |
| Bonded debt July $1,95 \ldots \$ 100.000$ | Total tax (per $\$ 1.000$ ) | Bonded debt July $1, ~ ' 95 . . \$ 100,000$

Floating debt............
 Sinking fund................ $145,\left.046\right|_{\text {Population in } 1896 \text { (est.)....15,000 }}$

## SNOHOMISH CO.-Pater Leque, Auditor.

County seat is Suohomish.
LOANS- When Duc. | Total deht Tan. 1, 1896.. $\$ 350,760$ Funding Bonds-
 6. ..... $\$ 35.000$, .... Mar. 1, 1914 5s,
 Floating debt Jan. 1, '96..\$230,000 Population in 1896 (est.) ....20,000

SPOKANE.-Geo. A. Liebes, Comptroller.
This city is situated in Spokane County.
LOANS- When Due. Total debt................. $\$ 2,279,155$
 68, A\&EO, 8700,000....Oct. 1, 1911 Net debt Aug. $27,95 . .2,095,350$
WATER BoxDS-
Tax valnation $1894 \ldots . .16,000,000$ $68, \ldots . .870,000 \ldots$. Dee. 1, 1908 Real value (est.) 1892...42,000,000 68, AdOO, 500,000 .... Oct. 1, 1911 Value of water-works.. $1,000,000$
 Flosting debt.......... 959,155 | Population in 1892 (est.).... 30,000 INTEREST and prineipal of the bonds are payable in gold at the ofllice of the N. Y. Guaranty \& Indemnity Company.
SPOKANE CO.-H. W. Tyler, Auditor.

## County seat is Spokane.

 63, ..... 8250,000 . Nov. 1, 1913 6s, Jan., \$183,000...Jan. 1, 1912 6s, ..... $50,000 \ldots$ Nov. 1,1913 | Interest is payable in N. Y. City |
| :--- |
| Bonded debs Jan. $1, ~$ | Floating debt............... 227,271

Total debt.
710.271 $\begin{array}{ll}\text { Castu on hand } \\ \text { Net debt Jan. } 1,18 \div 6 . . & 77,212\end{array}$ Total valuation 1895...21,650,567 Assessment is 3 actual value. State \& co. tax (per \$1,000). \$15:00 Population in 1892 was, $\ldots 33,418$
Population in 1890 was. Population in 1890 was..... 37,487

## STEVENS CO.-J. S. McLean, Auditor.

## County seat is Colville.

COANS- When Due.
 Floating debt........... 62,084 Total debt July 1, 1895....11,084

Tax valuation, personal. $\$ 346,615$ Tax valuation, rallroads, 521,352 Tax valuation, real ......894,865 Population in 1892 was.......5,543 Population in 1890 was.......4, 341

## 

Tacoma is the county seat of Plerce County.
LOANS - When Due. FUNDLNG BONDS-


PAR VALUE,-Bonds are for $\$ 1,000$ each.
INTEREST on the City Hall and funding bonds is payable at the office of the Mercintile Trust Company, New York; on other bonds at the National Union Bank, New York.
TOTAL DEBT.-The following statement shows Tacoma's total bonded debt, the floating debt, the slnking funds held by the eity, and the net debt, on each of the dates indicated:


ASSESSED VALUATION.-The clty's assessed valuation (about 60 per cent of actual value) and tax rate have been as follows in the years named:
Tears.

Years.
1896.
1895.
1895...
$1894 .$.
$1893 .$.
92.................... 36,693,986

1891 ................. 3955,293
sessed Valuat
Personal.
$\$ 2,453,145$
$3,603,322$
$4,070,030$
$4,945,162$

| Oity Tax |  |
| :--- | ---: |
| Total. | Per $\$ 1,000$ |
| $\$ 26,505,231$ | $\$ 1100$ |
| $26,452,812$ | 1350 |
| $41,623,475$ | 500 |
| $44,900,455$ | 1000 |
| $32,218,944$ | 1150 |

The total tax rate for $1895-36$ is 83070 per $\$ 1,000$, and includes State tax, $\$ 625$; county tax, $\$ 785$; city tax proper, $\$ 1100$, and school tax, 8560 .
POPULATION.-The population in 1890 was 36,006 ; in 1880 it was 1,098. According to local estimate the population for 1895 is 52,000 . TAOOMA SOHOOL DISTRIOT NO. 10.

LOANS- When Due. $\left\lvert\, \frac{\text { Bonded debt Bept. 1,'95. } \$ 810,000}{\text { Flosting delt }}\right.$ 6s, F\&A, $\$ 86,000 . . .$. Aug. 1, 1911 Floating debt.......... 84,370 68, F\&A, $\$ 64,000 \ldots .$. Aug. 1, 1911

Total debt Sept. 1, '95... 394,370
Tax valuation 1894....26,452,812

THURSTON CO.-Geo. Gelbach, Treas.
County seat is Olympia
LOANS- When Due.
CoURT HOUSE BovDsCoURT HOUSE BONDS-
6.04s, $8 . . . . \$ 30,000$.Nov. 1, 1911 6.048, Sthject to call after 1901.
6 s , $\quad . . . ., \$ 20,000$. Sept. 1,1912 5 s , Aubject to call after 1902 . 5 s , April, $\$ 100,000 \ldots$ Apr. 1, 1911 Subject to call after
FUNDING BONDS-
6s, M\&N, $\$ 75,000 \ldots .$. May 1,1909 Interest payable in N. Y. City and Olympia.


V ANCOUVER.-This city is situated in Clark County. LOANS-
 6s, M\&S, $\$ 55,000 \ldots$. Mar. 2, 1911 Tax valuation'94 about.. $1,500,000$
 Both principal and interest of these bonds is payable in gold.

W ALLA W ALLA CO.-A. H. Crocker,Aud. County seat is Walla Walla.
Bonded debt July 1, '95. \$80,000 $\left\lvert\, \begin{aligned} & \text { Eqa'ld Val't'n, r'lroads. } \$ 976,630\end{aligned}\right.$ 91,203 Total eq'ld val't'n '94.. 9,909, 124 Total debt.....

Cash on hand..................936 County tax (per $\$ 1,000$ )..... 12.54 | Net Debt July 1, 1895..... | 160,267 | Population in 1892 was..... 12,671 |
| :--- | :--- | :--- |
| Equal'd valuation, real. $7,056,610$ | Population in 1890 was.....12,224 |  | Eqal'd valu't'ı, pers'n'1.. $1,875,784$

Whatcom Co.-Asahel Dillon, Auditor.
County seat is New Whatcom.

Bonded debtJan. 1, '96.. \$211,500| Taxvaluation,railroads $\$ 408,348$ | Floating debt............ 245,102 |
| :--- | Tax valuation, real .....99957, 706 Total valuation 1894 . . 10,857,55 Population in 1892 was... Population in 1890 was..

Population in 1880 was.

Whitman Co.-John Tobin, Auditor.
County seat is Colfax.
Funding Bonds-
FUNDING BONDS- $\quad$ Apr. 1, $\$ 200,000$..Apr. 1, $1912 \left\lvert\, \begin{aligned} & \text { Taxvaluation, personal. } \$ 2,205,670\end{aligned}\right.$ 5s, Apr. L, $\$ 200,000 \ldots$ Apr. 1, $1912 \begin{aligned} & \text { Tax valuation, railr’ds.. } 1,741,648 \\ & \text { Subject to call after } 1902\end{aligned}$ Interest payaule in New York City. Total tax rate (per \$1,000).\$20.00 Bonded debt Jan. 1,'96.. \$200,000 Population in 1892 was....22,569 Floating debt............... 95,000 Total debt.


## Y AKIMA COUNTY.-F. C. Hall, Auditor.

## County seat is North Yakima.

LOANS- 1892 .
$\dot{\text { o }}_{2}{ }_{2}$, Sept., $\% 75,000$.. Sept. 1, 1912 Subject to call after ten years. REDEMPTION BONDS- 1888. $6 \mathrm{~s}, \mathrm{~J}$ Jub, : 80,000 ..Oct. 1, 1908 nterest is payable in New York and San Francisco.
Bonded debt Dec. 30, '95.\$155,000 Floating debt..............
Total debt Dec. $30,951,689$
231,689

Cash on hand Net debtDec. 30,95 Tax valuation, real... Tax valuation, persona
\$17,222 Total valuation, personal. $635,485,069$ Assessment about 1 ... 4, 120,88 Total tax (per \$1.000) actual value Population in 1890 w ....... $\$ 19 \cdot 09$ Population in 1890 was.... 6,039 Population in 1880 was.... 4,429 Population in 1880 was. .... 2,811
Population in 1895 (est.)...12,000
$\qquad$
ADDITIONAL STATEMENTS.


## State of Nevada.

ITS

## DEBT, ${ }^{\text {® }}$ RESOURCES, Etc.

Organized as a Territory (Act March 2, 1861)
Admitted as a State (Act March 21, 1864)
Total area of State (square miles)
State Capital
March 2, 1861 Oct. 31, 1864

112,090 Carson City
J. E. Jones Secretary of State (till Tues. aft. 1st Mon. Jan. '99) E. Howell Treasurer (till Tues. aft. 1st Mon. Jan. '99) - W. J. Westerfield Legislature meets biennially in odd years on the third Monday in January, and sessions are limited to sixty days.

HISTORY OF DEBT.-For history of State debt see State and City Supplement of April, 1894, page 150. The details of the debt as i stood at the beginning of 1895 are as given below.

LOANS-
NAME AND PURPOSE,

| ${ }^{\text {do }}$ | ${ }^{*}$ Apr. 1, 1879. |
| :---: | :---: |
| do | Nov. 1, 1899. |
| do | Aug. 15, 1891. |
| do | Sept. 1, 1891. |
| do | Nov. 1, 189 |
| do | sept.30,1893.. |
| do | Oct. 31, 1893 |
| ersity | ondsi May 1, 1889 |
|  | Aug. 1, 1889 |
| do | Oct. 1, 1889 |
| do | Feb. 28, 1890 |
| do | June 11, 1890 |
| do | Nov. 11, 1890 |
| do | 1893 |
| do | 1894 |

-1nterest.
P. Ot. Payable P. Ot.

Principal.

Principal. When Dree. Outstand'g. Irredeemable $\$ 380,000$ Oct. 1, 189955,000 $\begin{array}{lr}\text { Nov. 1, } 1899 & 20,000 \\ \text { Aug. 15, 1901 } & 10,000\end{array}$ Aug. 15, 1901
Sept. 1, 1901 20,000
10,000
20,000 10,000
20,000

20,000 | 20,000 |
| :--- |
| 10,000 | 10,000 10,000 5,000

5,000 5,000
$5,000-$ 5,000
10,000 10,000
10,000
3,000 3,000
4,000
2,000 2,000

* These bonds are ail held by the State School Fund.
+ These bonds are all held by the University Fund 90,000 Acre Grant PAR VALUE OF BONDS.-Bonds are in pieces of $\$ 1,000$ each.
TOTAL DEBT, ETC.-The subjoined statement shows the total debt of the State (exclusive of the irredeemable bond for $\$ 380,000$, and the eash in the State Treasury applicable to the payment of the same on January 1 of each of the last four years

The total debt (exclusive of 1895.1894. | Cash in treasury January 1. $\$ 157,629$ | $\$ 201,946$ | $\$ 218,282$ | $\$ 222,913$ |
| :--- | :--- | :--- | :--- | :--- | :--- |
| 146,065 | 190,306 | 210,655 | 185,159 |

Net debt $\qquad$ $\$ 11,564 \quad \overline{\$ 11,460}$ $\overline{\$ 7,627}$ $\$ 37,754$
ASSESSED VALUATION.-The following statement shows the assessed valuation of real and personal property in the State and the net proceeds of mines for the years indicated:

|  |  | Personal | Net Proceeds | Total |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Real Estate. | Property. | of Mines. | Assessm |
| 1894 | 16,754,87 | \$6, 873,849 |  | \$23,628,720 |
| 1893 | 18,029,219 | 8,148,241 | \$157,514 | 26,335,574 |
| 1892. | 21,840,290 | 7,617,131 | 222,215 | 31,318,556 |
| 1891. | 21,470,035 | 8,337,507 | 762,895 | 30,570,437 |
| 1890 | 16,934,721 | 7,728,663 | 686,709 | 25,350,093 |
| 188 | 17,062,944 | 9,400,344 | 939,336 | 27,402,624 |
| 1880 | 17,742,714 | 9,855,944 | 4,496,738 | 32,095,396 |
| 187 | 15,502,392 | 13,737,472 | 17,003,869 | 46,243,733 |
| 187 | 11,320,113 | 8,377,995 | 5,910,398 | 25,608,506 |
| 1865 |  |  | 3,286,672 | 21,984,9 |

## The State tax rate (per $\$ 1,000$ ) for 1893 was $\$ 9 \cdot 00$

DEBT LIMITATION.-Nevada has in its Constitution limited the State to a nominal indebtedness, except for the purpose of " defray ing extraordinary expenses" arising from invasion, war, ete.; and insuch cases the law shall provide an annual tax sufficient to pay the interest semi-annually and the principal within twenty-years. Further the State is forbidden even to assume the debt of any county, city, etc., or to donate or loan its money or credit, or to subscribe to the stock of any company, ete.
Counties, cities, towns etc. cannot become stockholders in any company, or loan its credit, etc. But other than that the Constitution omits to put any limit on county, city, etc., debts; but provides that the Legislature shall make general laws restricting their borrowing power. The Constitutional provisions referred to are as follows:
ARTICLE IX., SECTION 3. [State debt limited.] For the purpose of enabling the state to transact its business upon a cash basis from its never in the aggregate, exclusive of interest, exceed the sum of three hundred thousand dollars, except for the purpose of defraying extraordinary expenses, as hereinaiter mentioned. Every such debt shall be authorized by law for some purpose or purposes, to be distinctly specified therein, and every such law shall provide for levying an annual tax sufficient to pay the interest semi-annually and the principal within priate the proceeds of said taxes to the payment of said principal and interest; and such appropriation shall not be repealed, nor the faxes be postponed or diminished, until the principal and interest of said debts. shall have been wholly paid. Every contract of indebtedness entered into or assumed by or on benalf of the state, when all its debts and liabilities amount to said sum before mentioned, shall be void and of noeffect, except in cases of money borrowed to repel invasion, suppress ened, to provide for the public defense.
SECTION 4. [State prohibited from assumiug debts of cities, de.] The corporation whatever, unless such debts have been created to repel invasion, suppress insurrection or to provide for the public defense.
ARTICLE VIII., SECTION 9. [State shall not loan its money or credit \&c.]. The State shall not donate or loan money or its credit, subscribe to or be interested in the stock of any company, association or corporation, except corporations formed for educational or charitable purposes.
ARTICLE XVII., SECTION 7. [State to assume debts of the Territory.] which remain umpaid of the erritory of Nevada lawnily state into the Union, shall be assumed by and become the debt of the State of Nevada Provided. That the assumption of such indebtedness shall not prevent the State from centracting the additional indebtedness, as provided in section 3 of article 9 of this Constitution.
ARTICLE VIII., SECTION 10. [County, city, town de. not to be slockholders, \&c.. No county, city, town, or other municipal corporation, shall become a stockholder in any joint-stock company, corporation whatever, or loan its credit in aid of any such company corporation or association, except railroad corporations, companies or associations.
SECTION 8. [Cities and towns io be restricted by general laws]. The Legislature shall provide for the organization of cities and towns by general laws; and restrict their powers of taxation, assessment, bor-
rowing money, contracting debts, and loaning their credit, except for rowing money, contracting

POPULATION OF STATE.-Though Nevada has some good grazing land, the mining industry, more particularly silver mining, has had chief attention, and with the decline of this. population has also declined the Census of 1890 showing a total of only 45,761 persons, against. 62,266 in 1880. The famous Comstock lode is located within Nevada but the silver production of the state has greatly fallen off in recent years. Additional railroad facilities would be of great help, as there are less than a thousand miles of road, while the total area of the State is 110,700 square miles. Doubtless, also, there will hereafter be less
exclusive reliance upon silver, and under a greater diversiffeation of ndustries population should expand. The full record of population is as follows:
$1890 \ldots .45,761|1880 \ldots .62,266| 1870 \ldots \ldots 42,491 \mid 1860 \ldots . .6,857$ In $1860-70$ increase was 35,684 , or $519 \cdot 67$ per cent, and in $1870-80$ 19,775 , or 4654 per cent; in $2880-90$ there was a deorease of 16,505 , or 26.51 per cent.

Crties, Counties and Towns in tag<br>\section*{STATE OF NEVADA.}

## humbold co.-Pablo Laveaga, Treas.

Tho county seat is Winnemucea.
LOANS- When Due.
Bonded debt Jan. 1, 1895., 852,000
Floating debt.............. 21,947
Total dolit Jan. 1, 1895 ..... 73.947
Tax valuation, pral. .an) a 180,001
Tox vination, person' $\$ 1,990,335$ Total Taluation $1894 \ldots 3,170,356$ Assessment about gactual value. State tax (per 81,000 ) ......... $\$ 9.00$
Population in 1890 was. Population in 1890 was.......3,434

## NYE COUNTY.-M. W. Esser, Treasurer. <br> Belmont is the county seat.

LOANS- When Due.
 Interest payable at Belmont.
Bonded debt Jan, 1, 1895...\$9,500 Floating debt an, 1, 1505.... 35,500 Total debt................................45, 4822 sinking fund............ ....... 8,336

Net debt Jan. 1, 1895. ... \$37,046 Tax valuation, real....... 200,899
Tax valuation, personal. 187,535 Total valuation $1894 . . . .1388,434$ Total tax (per $\$ 1.000$ ). $\$ 45$. Population in 1890 was........ 1,290 OPTIONAL.-Bonds are subject to call.

RENO.-D. B. Boyd, Treasurer, Washoe County, Reno is governed by the Board of Washoe Countr Commissloners. LOANS- When Due. LOANS- SEWER EONDS-COU When Due. 68, Dee., $\$ 1,000 \ldots . .$. Dec. 1,1898 6s, Deer 85,000 -.......1896-1905 5s, DeC., 5,000 ......... 18961905 ( 85000 due yearly in Dec.)
(5000 due yearly on Dee. 1.)
school Bumbiso-
65, JEJJ, $\$ 7,000 \ldots$....... 1897-1903
6s, ( $\$ 1,000$ due Yearly on Jan. 1 .)
68, Jan. 1, 89,000......1897-1905
SEWEE BONDS-
6s, Dee. 30, $\$ 13,000$
18961908
on Dec. 30. )
68, JdJE, $\$ 15,000 \ldots \ldots .1897 \cdot 191$
(\$1.0.0o due yearly on Jan 1.)
 Tax valuation $1895 . . .1,775.000$ Population in 1890 (est). Population in 1894 (local est.) 4,500
( $\$ 1,000$ due yearly on Dec. 30.)
INTEREST on the school bonds is payable at the offlice of the County Treasurer and at the Anglo Callfornian Bank, San Francisco; on all other lssues at the offlee of the County Treasurer only.
BONDS of Reno are exempt from taxation if held outside the State.
ASSESSMENT.-Real estate is assessed at about $7_{10}$ aotual value, and personal property at about $4-5$.

## White PINE CO.-J. B. Whliamson, Tr.

 The county seat is Ely.LOANS- When Due. Tax valnation, real....... 8278,590 Ga, July 1, $\$ 62,800, \ldots$ Jan. 1, 1913 Total valuation $1894 \ldots . .5557,561$ Interest Iayable at Ely, Nevada, Btate tax (per 81,000 1893., 29.00 Bonded debt Feb. 1, 1895.. $\$ 02,800$ |Cournty tax (Der $\$ 1,000$ )..... $\$ 24 \cdot 50$ Floatine debt.................. 27,000
Total debt Feb. 1, 1895.... 89,800 Population in 1880 was......... 2,682
OPTIONAL.-Bonds are subject to eall whenever there is $\$ 1,000$ in be simking fund.
TAX FREE. - All bonds lisued by this connty are exempt frore taxation.

## Debts and Resources

OE TEIE

# States, Cittes and Towns 

IN TIIE

## SOUTHERN STATES.

## INDEX FOR THE SOUTHERN STATES, CITIES, Etc.

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## State of Virginia. <br> ITS

DEBT, RESOURCES, Etc.

Admitted as a State - - One of Original Thirteen Total area of State (square miles) State Capital -

42,450
Governor (tem expires Dec. 31, 1897)-2 -
Secy. of C'wealth (term exp. *Jan. 1, '98) - - J. T. Lawless Auditor of Pub. Acc. (term exp. Jan. 1,'98) - Morton Marye Treasurer (term expires *Jan. 1, 1898) - A. W. Harman, Jr. Second Audidor (term exp. Jan. 1, '98) - Josiah Ryland, Jr.

Legislature meets biennially in odd years on the first Wednesday in December, and sessions are limited to 90 days, but may be extended for a further period not exceeding 30 days, provided three-fifths of the members elected to each house concur.
*These officials are elected by the General Assembly and hold office for two years.
STATE DEBT.-For a detailed report of the Virginia debt as it stood prier to 1892, and for the history of the recent settlement made by and between the Virginia Debt Commission and the Bondholders Committee, see the State and City Supplement of April, 1893, pages 151 and 152. Other items of interest with reference to the Virginia debt will be found in the Chronicle as follows: Vol. 56, p. 636, 802; V. 57 p. $155,190,565,733,950,1053$; V. 58 , p. 232, $274,315,357$.

At present Virginia's debt stands as shown below:

$$
\begin{aligned}
& \text { LOANS- }
\end{aligned}
$$

P. Ot. Payable. When Drie. Outstand'g.

Riddleberger Bonds, Act of
$\begin{array}{llllll}1882 \ldots \ldots & \text { July 1, } 1932 & \$ 6,330,786 \\ \text { Century bonds, dated 1891..2\&3 } & \text { J \& J J } & \text { July 1, } 1991 & 17,866,359\end{array}$
The interest on the Century bonds is 2 per cent for the first 10 years (or until July 1, 1901,) and 3 per cent thereafter. Both issues are ex empt from taxation.
Total amount of bonds issued under act of Feb. 20, 1892:
To Bondholders' Committee.
16,359,860
Funded under extension of act of 1892
302,209

Total.
.\$17,864,808
Total Act of Feb. 14, 1882...
6,330,786
Total debt Oct. 1, 1894.
Amount held by sinking fund. $\qquad$ .\$24,195,594

Net debt October 1, 1894 \$23,858,594
The Virginia Legislature has re-enacted the Funding Act of Feb. 20, 1892, and under its provisions all old Virginia bonds may now be brought in and funded into new Century bonds, upon the same terms as the Olcott settlement, provided they are presented for funding
prior to April 1, 1896. The Commissioners of the Sinking Fund have authority to extend the time to January 1, 1897, but all bonds funded after April 1, 1896, shall carry interest from the semi-annual period next preceding the date of funding. Under the old law coupon bonds once converted into registered certificates were not re-convertible into coupon bonds, but this act makes coupon and registered bonds interchangeable.
The Virginia State Sinking Fund Commissioners are authorized to invest the surplus revenues of the State from time to time in Virginia Century bonds or Virginia 3s to the extent of $\$ 100,000$ per month. Under this act $\$ 337,000$ of Century bonds have been purchased at a cost of $\$ 199,29133$, and are now held by the Commissioners of the Sinking Fund.
WEST VIRGINIA CERTIFICATES.-In the settlement of 1871 i was assumed that West Virginia should provide for one-third the principal and interest of the then existing debt-for $\$ 15,239,370$ - that is out of the total debt of $\$ 45,718,112$. To represent, therefore, West Virginia's share of bonds funded "deferred certificates" were issued. All efforts, however, to induce West Virginia to take recognition of these certificates have thus far been unavailing. In 1885 the holders of about $\$ 8,000,000$ certificates united for the purpose of obtaining a compromise, and deposited their holdings with the Farmers' Loan \& Trust Company, which gave its trust receipts therefor. This attempt came to nothing, and in 1890 Messrs. C. Satterthwaite \& Sons, of No. 30 Throgmorton Street, London, E. C., started another movement to bring about a settlement.
Besides the original "deferred certificates" there were subsequently issued under the Riddleberger Act "West Virginia interest-bearing certificates," to represent one-third the principal of the old bonds brought in for funding, and "non-interest-bearing certificates" to represent onethird the interest on old bonds brought in for funding. Under the agreement with the "Bondholders' Committee," the holders of the "Old Bonds" surrendered on settlement were given a certificate show ing that West Virginia is indebted to them for one-third of said "Old Bonds." Including these the outstanding West Virginia certiflcates are therefore as follows:-

LOANS-
P. Ot Payable Then Principal. $_{\text {Pratar }}$ "NAME AND PURPOSE; ${ }^{\text {P. Cf. Payable. }}$ Interest-bearing certs, of 1882 Non-int.--bearing certs. of 1882 . Interest-bearing certs. of 1892 . Contingent. $\$ 12,961$

An adjustment company, with the Mercantile Trust \& Deposit Company of Baltimore at its head, was formed late in 1893 for the purpose of making another attempt at the settlement of the West Virginia cer tificates. (See Chronicle, Vol. 57, page 819; Vol. 58, pages 51, 314 and 444.)
ASSESSED VALUATION.-The State's assessed valuation and tas rate have been as follows in the years indicated below.

| Assessment nf | Assessment of <br> Personal |  | Tax <br> Rate |
| :---: | :---: | :---: | :---: | :---: |
| Rears. |  |  |  |



POPULATION OF STATE as follows in the years named.
$1890 \ldots \ldots \ldots 1,655,980\left|1860 \ldots \ldots \ldots{ }^{*} 1,596,318\right| 1830 \ldots \ldots \ldots{ }^{*} 1,211,405$

*Thls includes population of the section now forming the State of West Virginis. Without West Virginia popalation was $1,219,630$ in $1860 ; 1,119,348 \ln 1850 ; 1,015,260 \ln 1840 ; 1,034,481$ in $1830 ; 928$,
$348 \ln 1820 ; 869,131 \mathrm{~m} 1810 ; 801,608$ in 1800 and 691,737 in 1790 .
In $1870-80$ increase was 287,402 , or $23-46$ per cent, and in 1880-90 143,415 , or $9 \cdot 48$ per cent.
The proportion of the colored population was $41-76$ per cent in 1880 and 3870 per cent in 1890. In number blacka were 526,861 in 1850 and 548,907 in 1860 , both ineluding West Virginia; 512,841 in 1870 631,616 in 1880, and $640,867 \mathrm{in} 1890$.

## Cities, Couxties and Towns <br> ${ }^{0} \mathrm{taxe}$ <br> state of virginia.

ALEXANDRIA.-E. F. Paree, City Auditor.
This eity is the county seat of Alexandria County.
LOANS- When Due. Engistered Couros Bonds, 1879

INTEREST is payable in Alexandria and all the bonds carry tax recelvable coupons.
TOTAL DEBT, ETC.-The suhfolned statement shows Alexandria's total bouded debt, and the alnktag fand held by the eity againat the same, ox March 1, 1895, and on July 1, 1893, 1892 and 1891



Net honded debt. ....4793,005 $\overline{8314,732} \overline{\$ 918,930} \overline{\$ 930,308}$ The city bas too water delat. The winlting fund recelfes about $\$ 6,500$ yearly.

ASSESSED VALUATION.-The olty'h mameaned Faluation (about का of tre setwal raltue) and tax rate have bues as follows :

|  | Eteat | Perwowat | Tukat demessed | Cdy Tar |
| :---: | :---: | :---: | :---: | :---: |
| Fens: | Rutate, | Properiy. | Falmation, | per 81,000 |
| 1895. | 4,040,009 | 81,036,009 | \$5,0506,0000 | \$17.10 |
| 1814. | 3,060,000 | 1,023, 0000 | 4,9833,0000 | 18.00 |
| 1493 | 3,816,000 | 1,012,000 | 4,828,000 | 18.00 |
| 1892 | 3,715,009 | 999.8290 | 4,714,820 | $18: 00$ |
| 1891 | 3,560,000 | 913,000 | 4,473,000 | 17-10 |

DEBT LIMITATION.-Tae Legtalature in 1879 limited the elfy debt to amount existing when funded in $18 \pi 9$.
TAX FREE.-All bonds Lawined under the act of February 29, 1879, are exempt from elty taxation.
POPULATION (about 67 per eent white and 33 per eent colored) in 1890 was 14.339 ; in 1 R90 was 13.659 ; popelatlon in 1893 (est)mated) 16,500 .

## AMHERST CO.-County seat is Amherst C. H.

## LOANS ByHOK Bosns


Ratleroan BoxDs-
When Due.

R, inazoan Bosios-
Total deht subject to call. 1008
rotarsay....840.500 Fopelatlos in 1800 w ........ 17.55
INTEREST on the rallroad bonds is payable by the National Erehange Bsak, Lymekbergi on the bridge bonds at the office of the County Treasurer.

BEDFORD (formerly Liberty).-Beotora Comnty.
LOANS- When Due. |Bended detrt (last retarmat, $\$ 50,030$


 INTEREST is parable le Lillecty and coupons are recelvable for dity times.

## bOTETOURT CO.-M. S. Caboon, Treasurer. Counts seat is Fincastle. LOANS- <br> Ren Due.  <br>  Brabjeet to call. <br> Tax traluation, Feal. ..... $\$ 2,503,318$ Tax valmatlom, perwonal $1,951,764$ Int. payable as Co. Tresa, office. Total debit Dee. $21,1895 .-655,700$ Binkting fund.

BRISTOL.-待. H. WINATEN, JR, Mayor.
Beistol is in Waahington County.
LOANS - When Du

 Sabject to call.
WATER WORKE
suhject to call.

Total delbt Mrar. 26, 1896.\$120,000 Water debt (melnded).... 35,000 Tar ralnation, real, $96 \ldots . .985,362$ Tax valuation, pera' 1, '95. 133,948 A aseasment about is actual value. City tar (per 81,000 ) $1895 \ldots 812.50$
Population in 1890 wan...... 2,902

INTEREST on the purchase of real estate bonds is payable at Bristol, Va.; on the water-works bonds at Lynchburg, Va.; on the general improvement bonds at New Vork City.

## CAMPBELL CO.-E. S. Moorman, Treasurer.

 County seat is Rustburgh.LOANS When Duce. Tax valuation, personal $\$ 730,920$ LRNCHBURG \&DUR'MRR. BONDS. 6s, JdJ, \$97,000 ............... 1916 Subject to call at any time.
Total debt Apr, 1, 1896..
97,000 Total debt Apr. $1,1896 . \$ 97,000$ Total tax (per $\$ 1,000$ ) ........111.00 Population in 1890 was......41,078 Tax valuation, real. . . $\$ 8,213,573$ Population in 1896 (est.) ....23,000 INTEREST is payable in Lynchburg, Va.

CHARLOTTESVILLE.-J.S. Patton, Myr. Charlottesville is the county seat of Albemarle County. LOANS-- When Due. Wafer Works-


40 years Bonds of $1891, \$ 13,000 \ldots . .$.

40 years
INTEREST is paynble in Charlottesville.
TOTAL DEBT, ETC. - The total debt at date of our last returns was $\$ 151,812$, ineluding water debt, $\$ 91,000$ and floating debt, $\$ 3,000$. ASSESSED VALUATION in 1894 of real estate was $\$ 1,543,645 ;$ personal property, $\$ 376,909$; total, $\$ 1,920,554$. Real estate is assessed at "about 76 per cent of its actual value."
POPULATION in 1893 (local estimate), 8,000; in 1890 was 5,591; in 1880 it was 2,676 ; in 1870 in was 2,838 .

CLARKE CO.-Wy. A. Bradford, Treasurer. County seat is Berryville.
LOANS. - When Due. |Tax valuation, real ..... $\$ 2,100,000$ 5s, Jd.J. $\$ 71,000$......June 1, 1900 Interest payable at Co. Treasury. Total debt Jan. 1,1896 ... $\$ 71,000$


DANVILLE.-Danville is in Pittsylvania County. LOANS*- When Due CITr Bosus (Continued)- $^{\text {Cis }}$ J\&J 10.000

 8s, J\&J, $100,000 \ldots . .1905$ \& 1906 58, J\&J, $35,000 \ldots \ldots . .$. 88, J, J, 100,000 .....1005 to 1907


 8ublect to call atter 1902 . 6is, Add $, 60,000 \ldots \ldots . . .1912$
$58, J \in J, 150,000$ * All the 5 per cont honds (with the excoption of $\$ 50,000$ due in 1916)
 taxation.
INTEREST is payable in Danville, and all coupons are taxrecelvable.
TOTAL DEBT, ETC. - The elty's total debt at date of our last returns was \$082,500. The slinking fund recelves yearly an amount equa to 1 per cent of the bonded debt of the eity.
DEBT LIMITATION-The debt of this eity is limited by its charter to $\$ 1,160,000$.
ASSESSED VALUATION in 1894 of real estate whs $85,476,552$; personal property, $81,883,483$; total, $87,360,035$. Property is assessed at about 75 or 80 per cent of actual value.
POPULATION (about one-half white) in 1890 was 10,305 ; in 1880 ซаa 7,526 .

## FRANKLIN CO. Comnty seat is Rocky Mount

Total debt (lant returns) $\$ 163,000 \mid$ Total valuation 1894... $\$ 2,122,050-$ $\begin{array}{lll}\text { Tax valuation, real..... } 1,723,189 & \text { Pophation in } 1890 \text { was....24,985 } \\ \text { Tax ralnation personal. } & 398,861\end{array}$

FREDERICKSBURG.-R. B. Berry, Oity Clk. This city is in Spottaylvania County.

 subject to call after Jan., 1000 G8, J\&JJ $\$ 30,000$................ 1909
*Theae bonds are aceared by a deed of trust on the iron bridge acrose the Rappahannoek River at Fredericksinurg.
INTEREST. -The coupons of the funding bonds are tax recelvable.
TAX FREE. - The bridge bonds are exempt from taxation.
TOTAL DEBT, ETC.-The total bonded debt at the date of our last returns was $\$ 180,757$; sinlding fund assets, $\$ 8,878$; net debt, \$171,884; water debt (Ineluded above), $\$ 30,000$.
WATER WORKS.-The water works owned by the city are valued at $\$ 40,000$.
ASSESSED VALUATION in 1894 of real estate was $\$ 1,253,115$; of personal property, $\$ 334,599$; total, $81,587,714$. Real estate is assessed at "about 79 per cent of its actual valne."
POPULATION (about $\pi_{4}$ white) in 1890 was 4,528 ; in 1880 it was5.010.

HALIFAX COUNTY.-R. A. Eart, Treas.
County seat is Halifax C. H.
LOANS- When Duc. Tax valuation, real..... $83,526,869$ Cs, Jid.J. 150.000 RER BONDS- Tax Valnat'n, personal. $1,103,854$
 INTEREST is payable in Lyncbburg

HARRISONBURG. $-\left\{\begin{array}{l}\text { D. M. SWITZFR. May } \\ \text { W. A. SLATER, Recó }\end{array}\right.$
This place is in Rockingham County.
LOANS-
When Due. Tax valuation, real.

ay FUNDNG BONDS $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 75,000 \ldots . . . \mathrm{July}$ 1, 1924 Interest payable at Harrisburg. Total debt Feb. 1, 1895... \$75,000 Tax valuation, real....... $\$ 654,635$ atal -

LEXINGTON.-S. O. OAmpbell, Treasurer.

Lexington is in Rockbridge County.
LOANS-
When Due.
5 s , J\&J, $\$ 79,000$ NS
Subject to call atter July 1, 1904 WATER SUPply-
Subject to call after Oct. 1, 1898 Total debt Apr. $1,1895 \ldots . . \$ 94,000$

Water debt (incl.) about. $\$ 50,000$ Tax valuation, real...... 824,135 Tax valuation, personal. 472,269 Assessm't abt. 70 or $75 \mathrm{p} . \mathrm{c}$, act, val Total tax (per $\$ 1,000$ ) ...... $\$ 17 \cdot 95$ Population in 1890 was.
TAX FREE. - The refunding bonds are exempt from corporation tax
LYNCHBURG.- $\left\{\begin{array}{l}\text { R. D. YANCEY, Mayor. } \\ \mathrm{K},\end{array}\right.$
Lynchburg is situated in Campbell County.
LOANS- When Due. Redemption Bonds-18796s, J\&J, $\$ 1,241 \ldots . . . . . . . .1900$ RETIRE FLOATING DEBT $1879-1914$ GENERAL EXPENSES-1871. 8s, J\&J, $\$ 50,000 \ldots . . . . . . . .1905$ LyNCHBURG \& DAN. RR.-1871. 68, LYNCH. H. \& N. C. RR.- 1871 . subjact to call after 1897. Market House and Grounds. 88, J\&J, $819,453 . \ldots \ldots . . . . . . . . . . . . .1905$ PERMANENT IMPROVE'.......... 1882 . ss, Sulviect to call at any time UBLIC Improvements-1892. $58^{*}$ * J\&J, $\$ 89,800 \ldots . .$. Subject to call after 1902.

INTEREST on the Lynchburg \& Danville RR. bonds is payable in Baltimore; on all other bonds interest is payable at the office of the City Treasurer, Lynchburg.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Lynchburg's total bonded debt and the sinking fund held by the city against the same on the 1st of February of each of the last four years:

 | Total funded debt.... $\$ 1,786,742$ | $\$ 1,849,242$ | $\$ 1,784,742$ | $\$ 1,713,442$ |  |
| :--- | :--- | :--- | :--- | :--- |
| Sinking funds....... | 390,843 | 436,003 | $396,32 \dot{0}$ | 358,951 |

Net debt Feb. 1...\$1,395,899 $\$ 1,413,239 \quad \$ 1,388,415 \quad \overline{\$ 1,354,491}$
The sinking fund receives yearly about 1 per cent of the city's debt. The amount of city bonds heid by this fund and the cash balance to its credit on February 1, 1895, was $\$ 390,84324$.
CITY PROPERTY.-The real and personal property of this city, as charged on the city's books, is valved as follows:
Property of Fire Department. $\qquad$
Property of Water Department.
$\$ 28.404$
Miscellaneous city property, real estate, etc,

## Total

DEBT LIMITATION,-The city's debt is limited by its charter to 18
per cent of the taxable values as shown by the books of the Commissioner of the Revenue.

ASSESSED VALUATION.-The city's assessed valuation (about 90 per cent of cash value) and tax rate have been as follows:

|  | Real | Personal | Tot. Assessed | T Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years. | 550 | Property. | Valuat |  |
|  | , | \$2,701,969 | \$11,252,264 | \$15.00 |
| 1892 | 8,213,998 | 2,643,217 | 10,857,215 | 16.00 |
| 1891 | 8,109,723 | 2,573,412 | 10,683,135 | 16.00 |
| 1881. | 5,237,635 | 1,617,640 | 6,855,275 | 15.00 |

POPULATION.-In 1890 population was 19,709 ; in 1880 it was 15,959 ; in 1870 it was 6,825 .

MANCHESTER.- $\left\{\begin{array}{l}\text { H. A. MAURICE, Mayor. } \\ J . W . \text { BRONAUGH, JR., }\end{array}\right.$
Manchester is situated in Chesterfield County.
LOANS- When Due. Water Bonds-

 Gs, J\&J, $\$ 57,500$ 5s, J\&J, $40,500 \ldots$ 5 s , J\&J, 15,000 SCHOL HOUSESSEWER BOND

July 1, 1921
July 1, 1927

5s, M\&N, \$65,000..
STREET MPROVEMEN
Rs, M\&S, \$2500 Ment - 1, 1929
6s, F\&A, $2,000 . . . . .$. Augt. 1, 1911
5s, $\& \& J, 125,000 . . . . . . J a n . ~ 1,1924$
6s, J\&J, $6,000 \ldots . . .1919$ \& 1921
Bonded debt Mch. $25 ., 96 . \$ 496,000$ Floating debt
Total debt Mar. $25,96 . .4499,+50$ Tax valuation, personal.1.074,587 Total valuation $1895 \ldots .3,615,713$ Assessment is 4-5 actual value. City tax (per $\$ 1,000$ ) ........ $\$ 4 \cdot 00$ City tax (per $\$ 1,000$ ) ............ $14 \cdot 00$ Average school tax.............. $2 \cdot 00$
Populition in 1890 was....... 246 Population 1896 (local est.).12,000
OPTIONAL. - All of the above bonds are subject to call ten years after date of issue excepting the 8 s due 1911 and $\$ 60,000$ of water bonds.
INTEREST on the water bonds due in 1918 is payable at Baltimore, Md.; on all other bonds at the office of the City Treasurer.

DEBT LIMITATION.-The city's charter limits its debt to 20 per cent of the assessed valuation of real estate.

MECKLENBURGCO.-Geo.N. Wells, Treas. County seat is Boydton.
LOANS- When Due.
ATLANTIC \& DANVILLE RR.-
(part each year) to sept. 1,1896
Interest payable in Boydton, Va.
Total debt Dec. 24, 1895. $\$ 143,000$
Tax valuation, real..... $\$ 1,687,367$ Tax valuation, personal $\quad 688,966$
Total valuation 1895. State \& Co. tax (per $\$ 1,000$ ). $\$ 13 \cdot 00$ Population in 1890 was.... 25,359

## NEAPOLIS (NORTH DANVILLE).-

Neapolis is in Pittsylvania County LOANS-

When Due. Water debt (included).. $\$ 30,000$ FUNDING BONDS-

6s, M\&N, $\$ 25,000 \ldots .$. Nov. 1,1914 WATER BONDS s, semi-an ,\$30,000 ..June 1, 1924 \begin{tabular}{c|c}
Interest payable in New York. \& Population 1890 was..........3,799 <br>
Total debt Jan., $1895 \ldots . . \$ 119,500$ \& Population 1894 (loeal est.)..4,700

 Tax valuation real....... 1,183,010 Total valuatiou 1894.....1,301,685 Real valuation about....2,500,000 

Interest payable in New York. \& Population 1890 was.............7,799 <br>
Total debt Jan., 1895.....\$119,500 \& Population 1894 (local est.)..4,700
\end{tabular}

## NORFOLK.-W. W. Hunter, Treasurer.

| S- When Du |  |
| :---: | :---: |
| eneral Purposes | Renewal Bonds-(Contin'd) |
| s, A\&O, \$115,000.... Apr. 1, 1923 | 5 s , A\&O, 320,000 ..... Apr., 1911 |
| 00,000 coup. and \$15,000 reg.) | ( $\$ 305,000$ cou. and $\$ 15,000$ reg.) |
| arket House B'lu'g \& Site | $5 \mathrm{~s}, \mathrm{~J} \& J \mathrm{~J}, \$ 91,000 . . . . . \mathrm{Jan} ., 1912$ |
| M\&S, $\$ 75,000 \ldots . .$. Sept., 1919 | \$72,000 cou. and \$19,000 reg.) |
| \$45,000 coup. and \$30,000 reg.) | $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 110,000 \ldots .$. June, 1913 |
| M\&N, \$70,000....... Nov., 1920 | ( $\$ 104,000$ cou. and $\$ 6,000 \mathrm{reg}$.) |
| \$66,500 coup. and \$3,500 reg.) | $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}$, \$101.500 (e\&r.) Mar.,1922 |
| ark Bon | js, J\& D, 189.000.... June 1, 1923 |
| A\&O, \$114,000 (cou.). 0 | (\$171,000 coup. and \$18,000 reg.) |
| NG AND Gen. Purpose | $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 105,000$ (c\&r.).Dec., |
| 6s, var., $\$ 35,600$ (reg.) Jan., 1900 |  |
| 6s, M\&S, 202,700(cou.)Sept., 1900 | 5s, M\&S, \$7,000(cour.)Sept., 1919 |
| $5 \mathrm{~s}, \mathrm{~J} \& J, 40,000$ (coul) Jan., 1914 | 5s, M\&N, 4,000(reg.) Nov., 1920 |
| $5 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, 30,000$ (cou.) Oct., 1914 | 5s, J\&J, 20.000......May, 1921 |
| M\&N, 55,000...... May, 1916 | 15,000 cour. and $\$ 5,000$ reg |
| (\$42,500 coup. and \$12,500 reg.) | 5s, F\&A, \$20,000 cou.) Feb., 1922 |
| 5s, J\&D, \$14,000 (cou.) June, 1916 | 5s, A\&O, 15,000(cou.) Oct., 1922 |
| , M\&S, 37,500...... Sept., 1917 | 5s, M\&S, 20,000(cou.) Sept., 1922 |
| (\$27,500 coup. and \$10,000 reg.) | 5s, J\&J, 34,000 (cou.) Jul. 1, 1922 |
| J\&D, \$35,000 ...... Dec., 1917 | 5s, $\ldots . .120,000$ (cou.) Feb., 1924 |
| ( $\$ 15,000$ coup, and $\$ 20,000 \mathrm{reg}$. | $5 \mathrm{~s}, \ldots . \mathrm{t}$, 5,000(cou.) July, 1924 |
| 5s, J \& D, \$70,000 ...... June, 1919 ( $\$ 31,000$ coup. and $\$ 39,000 \mathrm{reg}$ ) | 20,000(c\&r.) Sept. 1924 |
| M\&N, \$79,000..... Nov., 1920 |  |
| \$66,500 coup. and \$12,500 reg.) | (\$489,000 cou. and \$11,000 reg. |
| , M\&S, \$140,500 (cou.) Mar.,1922 | 5s, M\&N, $\$ 90,000 \ldots .$. May, 1914 |
| RENEWAL BONDS- | (\$69,500 cour and \$20,500 reg.) |
| 6s, J\&J, \$77,000(cou.) Jan., 1899 | $5 \mathrm{~s}, \mathrm{M} \& N, \$ 50,000$ (cou.) May, 1915 |
| 6s, J\&J, 115,400 (cou.)Jan., 1914 | 5s, J \& J, 60,000 (cou.) July, 1921 |
| s, A\&O, 298,000(cou.) Oct., 1914 | $5 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, 100,000$ (cou.) Nov., 1924 |

PAR VALUE.-The bonds are for $\$ 500$ and $\$ 1,000$.
FREEDOM FROM TAXATION. - All bonds are exempt from city tax.
INTEREST on $\$ 500,000$ of 8 per cent water bonds, which are secured by a mortgage on the city water works, is payable in New York; on $\$ 573,700$ coupon bonds in Baltimore; and on all other bonds in Norfolk.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Norfolk's total bonded debt the sinking fund held by the eity against the same on the dates named.
Total bonded debt $\qquad$ $\begin{array}{lll}\text { Feb, 12,'96. } & \text { Feb. 15,95. } \\ \$ 3,485,650 \\ \$ 3,485,650 & \text { Feb. 15,'94. } \\ \$ 3,340,200\end{array}$ Sinking funds.

Net debt 265,000
Water debt (included above).
$\$ 3,220,650$
$\overline{\$ 3,254,650}$
$\$ 3,130,200$

CITY PROPERTY. -The city owns real estate valued in 1892 at $\$ 700,000$, and also its water works.
DEBT LIMITATION.-The city's debt is limited by its charter to 20 per cent of the assessed valuation of real and personal property.
ASSESSED VALUATION. -The city's assessed valuation (about $3_{1}$ of its cash value) and tax rate have been as follows :

|  | Real | Personal | Tot. Assessed | Total Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Estate. | Property, | Valuation. | p. \$1,000. |
| 1895. | \$20,062,930 | \$2,531,540 | \$22,594,470 | \$21.00 |
| 1894. | 19,737,670 | 2,655,680 | 22,393,350 | 21.00 |
| 1893. | 19,441,350 | 2,641,570 | 22,082,920 | 21.00 |
| 1892 | 18,942,600 | 2,369,090 | 21,311,690 | 21.00 |
| 1891 | 17,089,810 | 2,234,170 | 19,224,680 | 21.00 |
| 1889 | 12,669,425 | 2,078,160 | 14,747,585 | $22 \cdot 00$ |
| 1887. | 12,094,205 | 1,642,820 | 13,737,025 | (?) |

POPULATION.-In 1890 population was 34,871 ; in 1880 it was 21,966 ; in 1870 it was 19,229.

## PAGE COUNTY.-A. W. McKim, Treasurer.

## County seat is Luray

LOANS When Due. |Tax valuation, personal. \$508,419
REFUNDING BONDS OF 18935s, May 1, \$79,000...May 1, 1913 Interest is payable at Iura
Bonded debt Apr. 1, 1896. $\$ 79,000$
County has no floating debt.
Tax valuation, real..... $\$ 1,976,207$
Total valuation 1895...2,484,626 Assessment $1_{2}$ to 23 actual Talue. County tax (per $\$ 1,000$ ) County tax (per $\$ 1,000$ ).. Population in 1880 was.... 13.09 Population in 1896 (est.).... 10,005

PATRICK CO.-County seat is Stuart.

Total debt (last returns) . $\$ 137,000 \mid$ Total valuation $1894 \ldots \$ 1,744,473$ | Tax valuation, real...... $1,502,344$ |  |  |
| :---: | ---: | ---: |
| Tax valuation, personal. | 242,129 | $\begin{array}{l}\text { Population in } 1890 \text { was....14, } 147 \\ \text { Population in } 1880 \text { was....12,833 }\end{array}$ |

PETERSBURG.- $\left\{\begin{array}{l}\text { OHAS. F. COLLIER, Mayor. } \\ \text { G. B. GLLL, Auditor. }\end{array}\right.$
Petersfurg is in Dinwiddie Co anty.

| LOANS- <br> When Due. <br> APPOMATTOX RIVER- | Ruleroan Bonds6s, F\&A, $\$ 71,000$....Aug. 1, 1905 |
| :---: | :---: |
| 6s, Jdd , \$165,000 ... June 1, 1911 | 68, J\&J, 135,000....Jnly 1, 1914 |
| Central Lunatic Asylem- | 58, F\&A, 297,500....Aug-1, 1929 |
| 8, F\&A, \$15,000 .... Aug. 1, 1902 | REFUNRING BoNDS- |
| Oity Fusi \& Floating Debt88, MeN $\$ 150,000$ Nov, 1, 1903 | 6s, J\&J, \$194,500 .... Var. 1, 1935 School Builing- |
| 5s, M\&S, $55,000 \ldots$. Mar. 1, 1923 | 8s, AdO, \$40,000 .... Mar. 1, 1903 |
|  | Water Improvement - |
|  | 5s, F\&A, $\$ 80,000 \ldots$. Feb. 1, 1934 | The bonds all carry tax-receivable coupons.

INTEREST on the eity's bonds is payable in New York.
BONDED DEBT on February 1, 1896, was $\$ 1,203,000$; floating debt about $\$ 20,000$; total debt, $\$ 1,223,000$; sinking fund, $\$ 182,000$; net debt, $\$ 1,041,000$. The sinking fund receives yearly about $\$ 16,000$. TAX FREE. - All bonds are exempt from city tax.
DEBT LIMITATION.-The city's debt is limited by law to 22 per cent of its asseased valuation.
ASSESSED VALUATION.-The eity's assessed valuation and tax rate have been as follows :

| rate have been as follows: | Personal | Tolal Assessed City Tax |  |  |
| :--- | :---: | :---: | :---: | :---: |
| Fears. | Real Estate. | Property. | Faluation. | Per $\$ 1,000$ |
| $1894 \ldots \ldots .$. | $\$ 6,218,855$ | $\$ 3,980,575$ | $\$ 10,199,430$ | $\$ 19 \cdot 00$ |
| $1890 \ldots \ldots .$. | $5,926,810$ | $3,884,190$ | $9.811,000$ | $16 \cdot 00$ |
| $1889 \ldots \ldots .$. | $6,593,300$ | $3,816,700$ | $10,410,000$ | $16 \cdot 00$ |
| $1887 \ldots \ldots$. | $5,708,600$ | $3,537,535$ | $9,246,135$ | $16 \cdot 50$ |

No flgures of valuation have been made up since 1894 and the total tax rate (per $\$ 1,000$ ) in 1895 was $\$ 20 \cdot 00$.
POPULATION, -In 1890 population 22,680; in 1880, 21,656.
PITTSYLV ANIA CO.-G. H. Vaden, Treas. County seat is Chatham.

LOANS- When Due. Tax valuation, 1895... $\$ 3,998,713$ | Repundiva Bonds-Mar. 1,1916 | Total tax (per $\$ 1,0001 . . . . .812450$ |
| :---: | :--- |
| Population in 1890 was.... 59,941 |  | Total debt Mar. 1, 1896...876,000 $\mid$ Population in 1880 was.....52, 589 INTEREST payable at oftlee of Robert Garrett \& Sons, Balt, Md.

PORTSMOUTH.-GEORGE A. TABB, Tre:B. Portsmouth is the county seat of Norfolk County.
LOANS- When Dwe Flonting Dent, Jail \& Streer. ATEANTA \& DANVILLERR., 1890- $58, J \& D, 813,000$.......June 1,1922 5s. JkJ, $\$ 150,000 .$.
BuIMDING BoxDs. 5s, Mis $, 835,000$.
5s, Mas, $835,000 \ldots .$.
CbMETER Boxda
$5 \%, \mathrm{~A} \& 0,815,000$.
Ser
Sert, 1, 1924 sublect to call nftere Apr. 1, 1912 53, A. .40, 85,000.Apr, $1,1913 \& 15$ Sabject to eall after Apr. 1, 1898 Ciry Bosys

ก. 1, 1900 GF, J\&J, \$25,000

 6\%, J\&D, 15,000....June 1, 1900 6s, J\&D, $12,000 . . . J$ June 1, 1901
6s, J\&D, $13,500 . . . J$ Jine 1,1909
 REDHMPTIOX BONDS-
 Ss, J\&D, $14,500 \ldots .$. June 1,1922
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}$,
$65,000 \ldots .$. May 1, 1924

A special tax amounting to 3 the cost of the work is levied on property benefltted by paving, and the money thus collected is set aside for the redemption of the paving bonds.
INTEREST is payable in Portsmontis.
TAX FREE-AII bonds lasued by this eity are exempt from eity tax. CITY PROPERTY-The city owned property valued on July 1, 1895, at \$106,475
TOTAL DEBT, ETC.-The bonded debt on July 1. 1895, was \$768,600; floating debt, 850,386 ; total debt, 8818,986 ; slaking fund and cash, $\$ 57,471$; net debt, $\$ 761,515$.
TAX VALUATION in 1895 of real estate was $\$ 4,093,100$; personal property, $\$ 753,242$; total, $\$ 4,846,342$; estimated real valuation, $\$ 6,587,329$. In 1891 the tax valuation was $\$ 1,279,640$; to tal tax rate (Det $\$ 1,000$ ) $\$ 22.00$.
POPULATION in 1890 was 13,268; in 1880 was 11,390. In 1895 the estimated population was 15,966.

## RADFORD.-Hugh O. Preston, Mayor

Radford is in Montgomery County.
CITY Boxps.
 Bs, semi-aunual, 840,000 ...... 1923 Total bonded debable in New York.
Radford is in Montgomery County.
 Richmond is the county seat of Hentico County.

LOANS- When Due $\mid$ BoxDED DEBT- (Cont.)
8\% J.ET, $\$ 161,600$
(\$19,500 cowpon and $\$ 142$.Jnly, 1904
 7,000 coupou and 823,000 reg.)
JitoJ, 6000 (reg, Jan $190 e$ 8600 (reg.) Jan., 1906 11,000 compon and $\$ 340,200$ reg. 8s. J.J.J. $\$ 63,500$. $\$ 1,000$
$88, J d J$,
coupon and 862,500 reg. (\$86,000, 289,800 .......July, 1908 $83, J \not \subset J, \$ 184,000$.
(\$2,000 coupon and \$182,000 reg.) 64, J.EJ, $\$ 1,300$ (reg.) ..Jan., 1900
$69, J . J, 601,735$


BONDED DEBT-(Cont.) 4s, J\&J,\$52,500 (reg.) ..July, 1923 $4 \mathrm{~s}, \mathrm{~J} \& J, 127,000$ (reg.)..Jan., 1924 $4 \mathrm{~s}, \mathrm{~J}$ はJ, 555,500 (reg.) ...July, 1924 4s, J\&J, 93,050 (reg.).Jan., 1925

Bonded DEBT-(ront.)-
$48, \mathrm{~J} \& J, 439,450$ (reg.)Jan. 1,1926 $4 \mathrm{~s}, J \& J, 140,000$ (reg) . July, $1926^{\circ}$ $4 \mathrm{~s}, \mathrm{~J} \& J, 13,000$ (reg) ..Jan., 1927 4s, J\&J, 200,000 (reg.) .July, 1,927 $4 \mathrm{~s}, \mathrm{~J}$ dJ, 255,000 (reg.)..Jan., 1928 $4 \mathrm{~s}, \mathrm{~J} d J$,
$4 \mathrm{~s}, \mathrm{~J} d \mathrm{~J}, 156,500$ (reg.). Jan., 1929 The 5 per cent bonds marked thus (*) in the above table are subject to call ten years after their date of issue.
PAR VALUE OF BONDS.- The bonds are in multiples of $\$ 100$. INTEREST is payable in Riehmond.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined state ment shows Richmond's total bonded debt, the sinking fund held by the city against the same, and the city's floating debt, on the 1st of Febru ary of each of the last four years :
Total bonded debt ... $\$ 7,202,682 \quad \$ 7,003,183 \quad \$ 6,797.342 \quad \$ 6,503.533$. Total bonded debt.... $\$ 7,202,682$
Sinking funds, de.... 105,280 $\qquad$ $\begin{array}{r}\natural 6,797,342 \\ \quad \cdots \cdots \cdots \\ \hline\end{array}$ 6,503,831 $\begin{aligned} \text { Net bonded debt.. } \$ 7,097,402 \\ \text { Floating debt....... } \$ 287,000\end{aligned} \$ 302,000 \quad \$ \quad \$ 6,411,652$ The total debt in 1889 was $\$ 5,660,668$.
CITY PROPERTY.-The estimated value of the property owned by the city on February 1, 1896, was $\$ 5,264,161$. This includes the water works. valued at $\$ 1,500,000$; gas works, $\$ 1,000,000$; markets, $\$ 202,000$. TAX FREE.-All bonds are exempt from taxation by the city.
DEBT LIMITATION.-The city's debt is limited by its charter to 18 per cent of the assessed valuation of real estate.
ASSESSED VALUATION and tax rate have been as follows

| Fears. | Real. | Personal. | Total. | $\begin{gathered} \text { Oity Tax } \\ \text { per } \$ 1,000 \text {. } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: |
| 1895. | 44,454.901 | \$19,700.482 | \$64,155,383 | \$18.00 |
| 1894 | 43,676,494 | 19,607,278 | 63,28 8,772 | 18.00 |
| 1893. | 42,342,638 | 20,716,429 | 63,079,067 | 18.00 |
| 1892. | 41,389,021 | 19,725,547 | 61,114,568 |  |
| 1891 | 40,343,555 | 18,229,972 | 58,573,527 | 14.00 |
| 1890 | 35,341,652 | 16,640,637 | 51,982,289 | 14.00 |
| 1885. | 32,348,000 | 13,752,000 | 46,200,000 | 14.00 |

The tax rate for 1895 includes State tax $\$ 4$ and oity tax $\$ 14$
POPULATION in 1890 was 81,388; in 1880 it was 63,600 ; in 1870 it was 51,038 . The estimated population at the present time is 90,000 .
ROANOKE.-Roanoke is situated in the county of the same name.
LOANS When Due. 68, J\&J, $\$ 30,000 \ldots$

LOANS--

When Due. July, 1920
July, 1905 COURT HOUSE, Jail, de.
6s, JdJ. $\$ 15,000$.........July, 1921
Subject to call July, 1906
FiRE APpaikATUS
66, J\&J, $\$ 21,000$.......July, 1921
Fime Engine Houst-
IJuly, 1906
68, JdeJ, \$6,000
July 1,1922
OFETCTHect to
68, J\&J, \$15, 000 R,
Rumw
Subject to call July, 1908
RAILWAY-
cet to call July, 1906
68, J\&J, \$100,000 .......July, 1921 6s, J\&J, subject to call July, 1906 subject to call July, 1903
INTEREST is payable in Roanoke.
BONDED DEBT at the date of our last retnrns was $\$ 770.000$ floating debt, $\$ 15,000$; sinking fund, \$26,500; net debt, \$758,500, Total debt in 1891 was $\$ 210,000$; in 1889 it was $\$ 210,000$. The sinking fund recelves ammally 1 per cent of the bouded debt.
DEBT LIMITATION.-City's debt is limited by charter to 10 per cent of assessed valuation.
ASSESSED VALUATION in 1894 of real estate was $\$ 3,412,0$ 16; personal property, $\$ 880,688$; total, $\$ 9,292,734$. State tax rate (per $\$ 1, n 00$ ) in 1893, $\$ 4$; city tax rate, $\$ 11$; average school tax, $\$ 1 \cdot 50$ In 1892 real estate was $\$ 7,508,010$; personal property, $\$ 3,361,305$ total, $\$ 10,869,315$. Property is assessed at about two-thirds of its actual valine.
POPULATION,-Population in 1890 16,159; in 1880669.
ROCKBRIDGE CO.-S R. Moore, Treasurer. The county seat is Lexington.
LOANS - BovDs- When Duc. Tax valuation, real..... \$1,122,514 RAMLROAD BONDS
$5.5 . J \& J, \$ 10,000 \ldots . .$. Jan. 1, 1903 Ks, JeJ, $\$ 10,000$.... Jan. 1,
subject to call at any time.

58 , JkJ, $\$ 150,000$ 5 subject Jd\& $\$ 150,000$....July 1, | subject to call at any tíme. |
| :---: | Total debt Apr. 1, 1896.. $\$ 190,000 ~ \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was.....23.062 } \\ & \text { Population in } 1880 \text { was.....20.003 }\end{aligned}\right.$ sinking fund receives from $\$ 18,000$ to $\$ 20,000$ annually.

INTEREST on $\$ 75,000$ of the county's bonds is payable at the bankof the Republie, New York, on others at the office of the County Tre isurer.

ROCKINGHAMCO.-The county seat is Harrisonb'g. | LOANS- When Duc. | Total debt Apr. 1, 1896. 8110,000 |
| :--- | :--- |
| Tax valuation, real..... $9,000,000$ |  | 6s, M\&S, $-15,000 \ldots$. Sept. 10, 1899 Tax valuation, pers'nal. 1,000,000 Subject to call at any time. Total valuation 1895 ...10,000,000 RAILROAD BOADS-

$59, J \& D, \$ 95,000$ 58, J\&D, $\$ 95,000$. ...June 1, 1911
Subject to call at any time. Interest payable at County Treas'y. Assessment about ${ }^{2} 5$ actual value.
Total tax (per $\$ 1,000$ ).. $\$ 10 \cdot 00$ Total tax (per $\$ 1,000$ ) ... $\$ 10 \cdot 00$
Population in 1890 was.... 31,299
Tople Population in 1896 (about). 35,000

STAUNTON.- $\left\{\begin{array}{l}\text { A. H. FUITZ, Mayor } \\ A R I S T A ~ H O G E, ~ T r e ~\end{array}\right.$
This is the county seat of Augusta County
LOANS When Due. Electric-Light Engine-




## LOANS－

FUNDING BONDS－ 88，J\＆J，$\$ 1,000$ ubject to call．．．．．．July 1 ． 1006 Gospel HILL IMP．1， 1896. GOSPEL HILL LMP．－ Subject to call after July 1， 1896 LAND PURCHASE BONDS
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 2,700$（F）．．．July 1,1905 6s，J\＆J，10，000t（N．）．．．July 1，1922 Optional atter Sept．21， 1897 Market House Bonds－ 6s，J\＆J．，${ }_{20}^{20,000}$（N）July 1，1895－7 subject to call after July 1， 1898 $5 \mathrm{~s}, \ldots . . . .{ }^{\circ} \$ 3,500 \dagger \ldots$ ．．．．Nov． 1,192 Subjeet to call Nov，1， 1904 ． REDEMPTION BONDS 6s，J\＆J，\＄19，500t．．．．．Nov．1， 1906 $6 \mathrm{~s}, \mathrm{~J}$ JJ，
Subject to call after July
$1,1,1909$
1,1899 Subject to call after July 1,1899 68，J\＆J， 1,500 ．．．．．．．．July 1， 1921 Subject to call after July 1， 1897 6s，．．．．．$\$ 1,000 . . . .$. Jan． 1,1924 $5 \mathrm{~s}, \ldots \mathrm{~F}$ ． 165,600 Jan． 1,1899 Subject to call after Nov．1， 1904 subject to eall after May 1， 1905 $5 \mathrm{~s}, \ldots \ldots$ ．．．．$\$ 37,500 \ldots$ Jan．1， 1926 Subject to call after Jan．2， 1916 SCHOOL BONDS
6s，J\＆J，\＄6，000＋（S．B）．July 1， 1907 Subj．to call after Nov．1， 1897 Subj．to call after April 20,1898

LOANS－When Due 6s，J\＆JJ，\＄3，000ł（S．B）．July 1,1907 Subj to call（ster Feb 1， 1898
$68, \mathrm{~B}$ ）$, \$ 2,000+$（C．S． Subj．to calil after June 14， 1898 6s，J．B．）$\$ 1,000 \dagger$（C
S．B．）．．．．．．．．．．．．．．Aug．11， 1908 Subj．to call after Aug．11， 1898 $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 1,000(\mathrm{C}, \mathrm{S}, \mathrm{B}$ ．Jul 1,1918 $6 \mathrm{subj}, \mathrm{J}, \mathrm{J}, \$ 3,000$（C． S．B．）…．．．．．．．．．．．July 1， 1918 6s，J\＆J，$\$ 7.000$ ．．．．．．July 1,1921 Subj，to call after July 1， 1896 STREET MPRROVEM Tuly 1,1921 Subj．to call after July 1，1896 6s，Jaj，\＄20，000．．．．．．．ay 1，1927 68，J\＆J，\＄5，000† ．．．．．．July 1， 1921 Subj．to call after July 1， 1896 6s，J\＆J，\＄65，000（N．）．July 1， 1922 6s，J\＆J，$\$ 4,500$（O．）．．．Jan 1， 1924 subject to call after Jan 1， 1899. Subject to call after May 9,1898 58，．．．．．．．$\$ 17,500 \dagger$ ．．．．Nov． 1,1924 Subject to call after Nov．1， 1904 Street imp．\＆Market ho use． $68, \ldots \ldots . .125,000$ ．．．．．．．uly 1,1924 subject to call after July 1， 1900 88．MEN $\$ 80,000^{*}$
＊The $\$ 80,000$ water bonds due Nov．1，1905，are exempt from taxa－ tion．$\quad$ All held in the sinking fund．
INTEREST is payable in Staunton，except on the 8 per cent water bond，interest on which is payable in Baltimore．The coupons are all receivable in payment for the city taxes and dues．
TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined statement shows Staunton＇s total municipal debt and the sinking fund held by the －oity against the same，on the 1st of April of each of the last five years．

$\begin{array}{llllll}\text { Total fund．debt．} \$ 589,900 & \$ 540,000 & \$ 503,000 & \$ 461,40 \theta & \$ 384,400\end{array}$ | Total fund．debt．$\$ 589,900$ | $\$ 540,000$ | $\$ 503,000$ | $\$ 461,40 \theta$ | $\$ 384,400$ |  |
| :--- | :--- | :--- | :--- | :--- | :--- |
| Sinking funds．．． | 152,483 | 139,120 | 126,382 | 15,409 | 105,053 |

 On A pril 1，1896，the sinking fund held $\$ 157,850$ of the city＇s bonds， and it receives yearly 1 per cent of the city＇s debt．
CITY PROPERTY．－The total value of all property owned by the Oity of Staunton，as assessed by the commission appointed by the City Council on June 2，1891，was $\$ 281,400$ ，including the water works，valued at $\$ 173,000$ ．Since June 2，1891，the city has acquired property valued at $\$ 39,700$ ，making the total value of city property on April 1，1896，\＄321，100．
DEBT LIMITATION．－The city＇s debt is limited by law to 15 per cent of the assessed valuation of real estate and 17 per cent of personal proparty．
ASSESSED VALUATION．－The city＇s assessed valuation（about 80 per cent of cash value）and tax rate have been as follows：
$\left.\begin{array}{ccccc}\begin{array}{c}\text { Real } \\ \text { Estate．}\end{array} & \begin{array}{c}\text { Personal } \\ \text { Property }\end{array} & \begin{array}{c}\text { Tot．Assessed Oity Tax } \\ \text { Valuation．}\end{array} \\ \text { Years．} \$ 1,000 \\ 1895 \ldots \ldots \ldots \ldots \ldots . . \\ 182,129,385\end{array}\right)$

POPULATION in 1890 was 6,975 ；in 1880 it was 6，664．

## WINCHESTER．－$\{$ THOMAS N．LUPTON，Mayor．

Winchester is in Frederick County．
LOANS－When Due． 5s，J\＆J，$\$ 80,000$ ．．．．．．．．．． 30 years subject to call in 10 years． Interest is payable at Winchester． Total debt Mar．1，1896 ．．．．$\$ 89,000$

Value of city property ．．．$\$ 145,000$ Tax valuation，real．．．．．．1，631，872 Tax valuation，personal． 744,626
Total valuation $1895 \ldots 2,376498$ Assessment $2_{3}$ to $3_{1}$ actual value． Assessment Stan Co．tax（per $\$ 1,000$ ）．$\$ 11 \cdot 00$ Population in 1890 was．．．．．．5，196

WYTHEVILLE．－Wytheville is in Wythe County．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { 6s，A\＆O，} \$ 20,000 \text { ．．．．Oct．} 1,1925\end{aligned}\right.$ 6 s ，J\＆J，$\$ 29,000 \ldots . .$. July 1， 1920 Total valuation 1891．．．．． 850.395 Electrio Light Bonds－Assessment about 12 actual value 6s，J\＆J，$\$ 10,000$ ．．．．．．July 1， 1924 Population in 1890 was．．．．．．．2，570 ．6s，F\＆A，$\$ 23,000 \ldots .$. Aug．1， 1923

INTEREST and principal of the general improvement bonds are payable in Wytheville；on the light and water bonds at the Mercantile Trust \＆Deposit Co．，Baltimore，Md．
TAXFREE．－The water and light bonds issued by this town are ex－
smpt from taxation．

# State of West Virginia． 

DEBT，RESOURCES，Etc．

Admitted as a State（Act Dec．3！，1862）
June 191863
Total area of State（square miles）
24,780
State Capital
Charleston
Governor（term expires March 4，1897）－Wm．A．McCorkle Secretary of State＊（term exp．Apr．1，＇97）－Wm．E．Chilton Treasurer（term expires March 4，1897）－－J．M．Rowan
Legislature meets biennially in odd years on the second Wednesday in January ；sessions are limited to 45 days，but may be extended provided two－thirds of the members elected to each house concur．
＊Secretary of State is appointed by the Governor．
TOTAL DEBT－This state has no bonded debt．The floating debt， according to our last returns，was $\$ 101,170$ ，which amount was due irreducible or invested school fund，being the aggregate of variou temporary loans negotiated in previous years to meet casual deficits i the treasury．In the settlement of the Virginia debt one－third was set apart as the share belonging to West Virginia，but this has never been recognized by the latter State．
ASSESSED VALUATION．－The following table gives the assessed valuation of real estate，personal property and railroad property in the State for the years indicated

Real Estate． $\quad$\begin{tabular}{c}
Personal <br>
Property．

$\quad$

Railroad <br>
Property．
\end{tabular}

POPULATION OF STATE．－The population of West Virginia has been as as follows in the years named：


In 1870－80 increase was 176,443 ，or $39 \cdot 92$ per cent，and in 1880－90， 144,337 ，or $23 \cdot 34$ per cent．
The proportion of the colored population was $4 \cdot 19$ per cent in 1880 and 4.39 per cent in 1890．In number blacks were 17，980 in 1870，25，－ 886 in 1880 and 33.508 in 1890.

## Cities，Counties and Towns <br> in the <br> STATE OF WEST VIRGINIA．

## BERKELEY CO．－C．W．Doll，Clerk．

County seat is Martinsburg．
LOANS－When Due．｜Tax valuation 1895 ．．．．\＄5，619，336



## BLUEFIELD．－Bluefield is in Mercer County．

LOANS－When Due．Tax valuation，personal．$\$ 163,434$ STREET，SEWERS，ETC．－ 22 Total valuation， $1892 \ldots 729,434$ 8 s, Dec． $30, \$ 25,000$. Aus． $22,1912 \quad$ Assessment about 12 actual value．
Interest payable in Bluefield．
State tax（per $\$ 1,000$ ）$\ldots \ldots . . \$ 3.50$ Interest payable in Bluefield． 8 State tax（per \＄1，000）．．．．．．．．．．3．50 Total debt（last returns）．．$\$ 25,000$ City tax（per $\$ 1,00$ ）．．．．．．．．．．．．． 1,775 TAX FREE．－The bonds described above are exempt from taxation．

## BRAXTON CO．－C．K．Newlon．Clerk．

County seat is Braxton C．H．
 Sinking funds．
Property is assessed at about $1_{2}$ its actual value in this county．
INTEREST is payable at the Weston Bank，Weston，W．Va．
BROOKE COUNTY．－G．W．McCord，Clerk．
County seat is Wellsburgh．The sinking fund receives $\$ 7,330$ an－ nually out of the county levy to pay the interest and principal of the bonded debt．

| LOANS When D | Sinki |
| :---: | :---: |
| OUNTY BONDS－1879 | Net debt Dec．21，1895．．．108，150 |
| 1899 | Tax valuation，real．．．．．．2，389，965 |
| bject to call at any time． | Tax valuation，personal． 712,433 |
| Refunding bonds－ 1 | Tax valuation，railroads．596，601 |
| ，semi－ann．，\＄106．500．．．．． 1913 | Total valuation 1895．．．3，698，999 |
| Subject to call after 1903 | Assessment about 31 actual |
| Bonded debt Dec．21， $95 . .8108,000$ | State \＆co．tax（per $\$ 1,000) \cdot \$ 10 \cdot 00$ Population in 1890 was．．．．6，660 |
| Floating debt．．．．．．．．．．． Total debt．．．．．．．．．．．． $111,55$. | Population 1895 （estimated） 8,000 |

April, 1896.

## CHARLESTON.-\{ $\begin{aligned} & \text { J. A. DE GRUYTER, Mayo } \\ & \text { E. A. REID, Treasurer. }\end{aligned}$

This city is in Kanawha County.

LOANS- WTEN Due. 10s, Mar. \& J'ne, 88,000 . $189 \mathrm{G}-98$ 6s, Jan., $\quad 3,000 . J a n .19,1904$ | 68, June, | $40,000 . J$ ane 18,09 |
| :--- | :--- |
| 68, Ann., | 50,000 | 63 , Sept. $\$ 25,000$. Sep. 25,1915 Bonded debt Mar.25,'96. $\$ 126,000$

Floating debt (est.). Total debt... Sinking fund. Net debt Mar. 25, 1896 Tax raluation, $1894 \ldots$. 128,63 Assessment about $1_{3}$ actual value Total tax rate (per $\$ 1,000$ ) $\$ 35 \cdot 00$ Population in 1890 was..... 6,742
Population in 1896 about. 15,000
OPTIONAL.-The sewer bonds due 1909-1914 are subject to call after 1899.
TAX FREE.-All bonds are exempt from taxation.
GRAFTON.-\{ W. O. BOYD, Mayor,
This city is in Taylor County.

## LOANS - When Due. Sinking fund.

5 s, July, $\$ 10,000$.....July 1,1914
subject to call after July 1, 1904 Intereat is payable at Graiton.
Total debt Dee. $25,95 \ldots$

HUNTINGTON.- GEORGE I. NEAL, Mayor
This eity is in Cabell County.

LOANS- When Due. |Sinking funds............ $\$ 20,000$ Ps, Oct. 1, \$82,000 .....Oet. 1, 1921 | 68, Oct 1, |
| :--- |
| $6 \mathrm{~s}_{3}$ July 1, $75,000 \ldots . . \mathrm{Oet}$. . 1, 1921 | 58, Aug. $7, \$ 15,000$...Ang. 7, 1901 Total delit Feb. 1895 Aug. 7,1896

The sohool bonds as set ontahove and fncluded in the total indebtedneas of 8172,000 were not issued by the eity of Huntington, and strictly speaking, do not constitute a munielpal debt; but the sehoo distriet covers the same territory and embraces the same subjects of taxation as the city.
INTEREST on the school bonds is payable in Huntington; on all other bonds interest is payable in New York.

## JEFFERSON CO.-Gerard D. Moore, Clerk.

County seat is Charlestown.
LOANS RAILRON AIm Bosps When Due. 58, AdLO, 8108,600 Bosds 58 Ado, zlos,60
sublect to call.
5 s, A\&b0, 113,150 $\qquad$
Bonded debt Dee. 25, '95. 8221,750
Tax Faluation 1892 Tax valuation $1892, \ldots .6,777,491$ Assessurent is to 4 actual valine.
Popalation In 1890 was....15,553 Popalation in 1880 was.....15,005

INTEREST is payable in Baltimore and by the County Treasurer.
TAX FREE,-All bonds issued by this county are exempt from county, munclpal of distriot taxes, but not from State taxes.

MARTINSBURG. $-\frac{\{J O H N ~ B . ~ W I I ~ S O N, ~ M a y o r . ~}{\text { JOHN GROZINGE: }}$ Martinsburg is the county seat of Berkeley County.
WOANS $\quad$ When Due. $\mid$ Tax valuation 1895 .... $82,127.372$
 Total debt Jan. 1, 1896.. \$76,100 Populax (per $\$ 1,000$ ) ....... $\$ 1900$ Poputation in 1890 was...... 7,226
Population 1896 (estim.)....8,000
INTEREST is payable at National Park Bank in New York and at National Bank of Martinsburg.

TAX FREE. - These bonds are exempt from city tax.
DEBT LIMITED by law to $\$ 100,000$.
OHIO CO.-A. A. Franzheim, Sheriff.

## County seat is Wheeling.

 Bonded de 100,000...... 5-30 yre. Taxes, eto., on hand...... 46 Floating (hast returns) $\$ 300,00$ Tax valuation $1892 \ldots . .21,501,629$

COUNTY PROPERTY.-The counts owned in $1894 \$ 20,000$ Ohlo River Raliroad stock; $\$ 100,000$ of Pittsburg Wheeling \& Kentucky Railroad stoek; $\$ 300,000$ of Wheeling Bridge \& Terminal Rallway stoek, and real estate and furniture valned at $\$ 130,895$.

## PARKERSBURG.-Ths city is in Wood County

LOANS-
When Due.
$\begin{aligned} & \text { TMYROVk rent Bosps } \\ & \text { 5a. July, } 805,000 \text {.....July 1. } 1914\end{aligned}$
68, J\&J, $811,000 \ldots . . . . . . . . . .1906$
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D} ; 14,000 \ldots \ldots . . . . . . . .1900$
WATER WORKS BOYDS
68, Julv. 880,000 .....July 1, 1004
-
Intereat payable at City Treasury,
Total debt (last returns) $\$ 240,000$
Water debt (included).... 80.000
Slnktig Fund ........... 30,396
Tax valuation, real.....3,540,046
Tax yaluation, perzonail 1,943162
Total raluation $1893 \ldots . .5,483,208$
Arsessment about so actual ralue.
Total tax (per $\$ 1,000$ )
Population in 1890 wa
Population in 1890 was.... 8,408

## WHEELING.- \{B. F. CALDWELL, Maror.

Wheeling is the county seat of Ohlo Coumt
LOANS- When Due. Electuic Larit Bosds-

BRIDOE BOXDS
Ga. Nov, $1, \$ 69,500$...Nov. 1, 1924 $41_{28,}$ July, $\$ 30,500 \ldots$. July 1, 1924 6s, M\&8, \$42,500 ......... 30 years. 5a, Jableot to call in 10 years. 1919 $4 x_{\text {ge }}$, Nov. $116,400 .$.
$38, J \& \& J, 482,000$ mins
TAX FAEE, Alt of the city's bomis are subject to call
TAX IFREE.-Bonds iasued by this eity are exempt from city tax

# State of Kentucky. 

debt, resources, Etc.

Admitted as a State (Act Feb. 4, 1791)
June 1, 1792
Total area of State (square miles) -
40,400
State Capital
Frankfort
Gov'r (term exp. 6th Tues, aft. Nov. Elec'n, '99) W. O. Bradley Secretary of State (term exp. 1st Mov. Jan. 19)0) Chas. Finley Treasurer (term exp. 1st Mon. Jan. 1900) - George W. Long
Legislature meets biennially in odd years on the Tuesday following the first Monday in January, and sessions are limited to 60 days exclusive of Sundays and legal holidays.

LOANS- $\quad$ P. Interest. - Payable. Then Due. Outstand'g. $\begin{array}{ccccc}\text { NAME AND PURPOSE. P. Ot. Payable. Then Due. Outstand'g. } \\ \text { Nrilitary bonds, } 1866 \ldots . . .6 \text { J \& J } & 1896 & \$ 114,000\end{array}$

PAR VALUE OF BONDS $-\$ 1,000$ each.
INTEREST on the 6 is payable at Frankfort and in New York, and on the 4 s in New York at the United States National Bank.
TOTAL DEBT, SINKING FUNDS, ETC. -The subjoined statement shows Kentueky's bonded debt and cash assets against the same on the sixth of Jaunary, 1896, on the sixteenth of February, 1894, and on first of July, 1891.

Jan. 6, '96. Feb. 16, '94. July, 1'91
Tot. bonded debt (exolnsive of bonds $\$ 614,000 \quad \$ 674,000 \quad \$ 674,000$ held by the Board of Education) ... $\$ 614,000 \quad \$ 674,000 \quad \$ 674,000$

In addition to the bonded debt as above stated there are outstandIng state and county bonds issued for sohool purposes as follows: State bond issued Jan. 1, 1870, \$1,327,000; county bond issued Jan. 1. $1885, \$ 378,946$; new schoel bond, issued Mareh 12, 1892, \$606,650, These bonds are not strictly speaking a debt of the State. They are irredeemable; the fund is inviolate, and the six per cent semiannual interest drawn by them is provided for out of the revenue placed to the eredit of the sinking fund annually.
There was also outstanding on Jauuary 6, 1896, a floating debt of $\$ 1,279,735$; sinking fund, $\$ 40,050$; net floating debt, $\$ 1,239,684$.
ASSESSED VALUATION-The State's assessed valuation has been as follows:
Nork.-The total equalized valuation for the year 1895 was $\$ 573$, 206,978.
$\begin{aligned} & \text { Fears. Feal Estate. Personal Property. Railroads. } \\ & 1891 . . . . . . . \$ 391,680,294\end{aligned} \$ 145,241,945 \quad$. 1891.

$\$ 145,241,945$
 $374,926,668$
$366,889,877$

135,512,766
\$45,921,192 $\begin{array}{lll}1888 \ldots \ldots . . . . . . . . . . .361,039,991 & 180,514,198 & 40,869,913 \\ 1887 & 39863,285\end{array}$

POPULATION OF STATE.-The population of Kentucky has beem as follows in the years named:

 In $1860-70$ increase was 165,327 , or $14 / 31$ per cent; in 187080 , 327,679 , or $24 \cdot 81$ per cent; in 1880-90, 209,945 , or $12 \cdot 73$ per cent.
The proportion of the colored population was 16.47 per cent in 1880 and 14-69 per cent in 1890. In number blacks were 220,992 in 1850; 236,167 in 1860; 222,210 in 1870; 271,451 in 1880; and 272,981. in 1890.

## Oities, Counties and Towns <br> is the

## STATE OF KENTUCKY.

ALLEN COUNTY.-Robt. N. Wilson, Treas. County seat is scottsville.
LOANSWhen Due.

Equal'd valuation '95.. 81,394,735 asessment about $65 \%$ actual val. State \& co. tax (per $\$ 1,000$ ) $98 \$ 6 \cdot 65$ Population in 1890 was......13,692

Bellevue is in Campbell County. LOANS- When Due. 6s, Bept., 86,000 68, Bept., 86,000 Sept. 1,1898 68, Var., $\$ 100,700$........... Varions Total debt Jaw. 1, 1896... 106,700 Sinking fund.............. $\quad 20,000$ Population in 1880 was....... 1,460 TAX FREE. - All bonds issmed by the city are exempt from taxation

CALDWELLCO.-W.S. Randolph, Co. Judge: County seat is Princeton. LOANS.- Wonds, When Due. 6s, M\&s, \$143,000..March 1, 1902 subject to call at any time.
Bonded debt Apr. 1, $1895 . \$ 143,000$
Interest is payable in Princeton.

Equal'd valuation $1895 \$ 2,752,495$ State \& County tax (per Population in 1890 was . Population in 1880 Wa

CHRISTIAN CO．－Mc．J．Davis，Sueriff． County seat is Hopkinsville．
LOANS－
When Due．
RAILROAD AID－
Jan．1，1897

Tax valuation $1895 \ldots . . . \$ 8,315,378$ | $7 \mathrm{~F}, \mathrm{~J} \& J . \$ 101,000 \ldots . . \mathrm{Jan} .1,1897$ | Population in 1890 was．．．．．．34，112 |
| :---: | :--- |
| Total debt Jan．1，1896．．．\＄101，000 | Population in 1880 was．．．．．31，688 |

CLARK COUNTY．－County seat is Winchester．
LOANS－ When Due．
RATLROAD AID BONDS－
6s，J\＆J，$\$ 72,000 \ldots \$ 7,000$ per year．
TURNPIKE BOND
 INTEREST is payable at Winchester．

COVINGTON．－\｛ $\begin{aligned} & \text { JOSEPH L．RHINOCK，Mayor．} \\ & \text { WM．F．TAYLOR，Auditor．}\end{aligned}$
This city is in Kenton Counts． LOANS－
Asphalt Bonds－
When Due．
5s，May，$\$ 94,800$ y．） 4s，F\＆A，（Part due yearly．）$\$ 147,900 . .$. Aug．1， 1931 BRICK BoNDS－
$5 \mathrm{~s}, \ldots . ., \$ 7,400 . .$. BRICK BONDS－
$5 \mathrm{~s}, \ldots . ., \$ 7,400 \ldots .$. Ten years
$5 \mathrm{~s}, \ldots . ., 8,900 \ldots .$. Ten years
BRIDGE BoNDS－ BRIDGE BONDS
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 38,000$ ．

July 1， 1926 CASPARIS JUDGMENT BONDS－ $4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 124,700 \ldots .$. Mar． 1,1933
Cov．W．Cov．\＆LUD．HIGHWAY－ 4s，F\＆A，$\$ 8,000 \ldots . .$. Aug．1， 1923 Subject to call．
FLOATING DEBT BONDS－
8s，J\＆J，$\$ 83,000$ ．．．．．．July 1 ， 1899 FUNDING BONDS－
$5 \mathrm{~s}, \mathrm{~F} \& A, \$ 310,000 \ldots$. Aug． 1,1920
$4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}$,
$79,100 \ldots$. Aug．1， 1920
INTEREST on the 8 per cent bonds，on the 5 per cent asphalt bonds， on sewer bonds and on the Covington West Covington and Lud．high way bonds is payable in Covington；on all other bonds in New York． TAX FREE．－All bonds are exempt from taxation．
TOTAL DEBT，SINKING FUND，ETC．－The subjoined statement shows Covington＇s total municipal debt，the sinking fund held by the city against the same，and the water debt at dates mentioned．
 $\begin{array}{lrrrr}\text { Sinking funds．．．．．．．．．} & \ldots . . . . . . & \mathbf{\$ 2 , 3 6 4 , 1 0 0} & \$ 2,376,000 & 9,000\end{array}$

## Net bonded debt

Water dbt．incl．above．

## $\overline{\$ 2,331,100} \overline{\$ 2,367,600} \overline{\$ 2,126,800}$

 \＄1，311，500 \＄1，308，000In addition to the above total bonded debt，the city had a floating
ASSESSED VALUATION．－The city＇s assessed valuation and tax rate have been as follows ：

out）

Redemption Bonds－ 4s，F\＆A，\＄120，300．．．．Aug．1， 1922 RESERVOIR\＆WATER W ORKS BIS．－ 4s，J\＆J，$\$ 531,500 \ldots . .$. Jan． 1,1927 $\begin{array}{ll}4 \mathrm{~s}, ~ J \& J, & 25,000 \ldots . . . J u l y ~ 1, ~ \\ 4 \mathrm{~s}, \mathrm{~J} \& J, & 115,000 \ldots . . \text { July 1，} 1930\end{array}$ REFUNDING BONDS－
s，J\＆J，$\$ 51,900 \ldots . .$. July 1， 1934
5s，F\＆A，$\$ 66,500 \ldots$
SCHOOL Bonds－
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000$
．．．．．．July 1， 1897
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \quad 20,000 \ldots . . . \mathrm{July}$ 1， 1905 Water Works Redemption 4s，J\＆J，\＄195，200．．．．．Jan．1， 1930
of property owned by colored population．．Tax rate（per $\$ 1,000$ ）for ordinary revenue $\$ 12 \cdot 00$ ；for schools $\$ 1 \cdot 50$ ．In 1889 total assessed valuation was $\$ 2,475,173$ ．

POPULATION in 1890 was 7,892 ；in 1880 was 6,958 ．

## FRANKIIN CO．－County seat is Frankfort．

LOANS－When Due $\mid$ Bonded debt（last ret＇ns）$\$ 212,000$



GRANT COUNTY．－D．C．Points，Treasurer． County seat is Williamstown．
LOANS－When Due．
BRIDGE BONDS－ 6s，J\＆J．$\$ 32,500 \ldots 10$ yrs．from date Net deht Jan 1，1896．．．． 96,600 $68, \mathrm{~J} \& J, \$ 32,500 \ldots 10 \mathrm{yrs}$ ．from date 8 ubject to call at any time．
TURNPIKE BONDS－

Int＇st pavable at Co．Trs．from date Bonded debt Jan Co，Treas．office． Floatin deb Jan．1，1896．\＄94，600 | Floating debt．．．．．．．．．．．． | 4,000 | Population in 1890 was．．．．．12，671 |
| :--- | :--- | :--- |
| Total debt Jan． $1,1896 \ldots, 600$ | Population in 1880 was．．．．．13，083 |  | Tax valuation，real．．．．．．2，500，000 Total valuation $1895 . . .4,100,000$ Assessment is $3_{4}$ actual va State tax（per $\$ 1,000$ ） County tax（per $\$ 1,000$ ） Population in 1890 wa）．．．．．．． $3 \cdot 50$

## GREEN COUNTY．－County seat is Greensburgh．

LOANS－When Due．｜Tax valuation $1895 \ldots . . \$ 1,012,708$ $6 \mathrm{~s}, \ldots . ., \$ 244.900 \ldots . . .$. Past due Population in 1880 was．．．．．．．11，871 Bouded debt Feb．1， $1896 . \$ 244,900$

## HARRISON CO．－County seat is Cynthiana．

LOANS－

When Due．Total debt（last returns）\＄156，000 TURNPIKE BONDS－
6s，J\＆J，$\$ 100,000 \ldots .\} 1892,1897,$. Due in Jan．each yr．$\{1902,1907$
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 16,000 \ldots\left\{\begin{array}{l}\text { May，} 1895 \\ \& \text { May，} 1903\end{array}\right.$
Or which $\$ 40,000$ was floating． Equal＇d valuat＇n 1895 ．$\$ 6,320,192$ Assessment about ${ }^{3}$ actual value
State and county tax （per $\$ 1,000$ ） （per $\$ 1,000$ ） $7 . . . . . .$.

| $\mathbf{1 6}, 914$ |
| :---: |

HENDERSON．－This city is in Henderson County

LOANS－When Due．Tax valuation 1893．．．．\＄3，500，000 | 5 s, var．，$\$ 400,000 \ldots . . . . . . . . .1910$ |  |
| :--- | :--- |
| Total debt（last returns）．$\$ 400,000$ |  |\(| \begin{aligned} \& Population in 1880 was．．．．． 5,365 <br>

\& Population in 1893 （est．）．．．10，000\end{aligned}\)

HOPKINSVILLE．－F．W．Dabney，Mayor．
Hopkinsville is in Christian Co．
 5s，A\＆O．$\$ 115,000$ ．．．．Oct．1， 1921 5 s，A\＆ject to call after Oct． 1,1901 suject Jall a 1896 ， 115,000 Population in 1895 （est．）．．．．．8，000
INTEREST is payable by Messrs．Latham，Alexander \＆Co．，New York City．
TAX FREE．－All of the bonds are exempt from city tax．
LEXINGTON．－\｛ H．T．DUNCAN，Mayor．
This city is in Fayerte County．
LOANS－BRCK STREET Bonds－When Due．
 6s，
412s M\＆N， $75,570 \ldots . .$. Oct． 1,1932
FUNDIV．
1934 5s，F\＆A，$\$ 50,000 \ldots$ Aug．1， 1918 422s，F\＆A，$\$ 105,000$ ．Aug． 1,1932 $41^{42 s}$, F\＆A，$\quad 45,000 \ldots$ Aug． 1,1924位（per $\$ 1,000$ ）．．．．．．．．． $12 \cdot 50$ Population 1895 （estim＇d）．． 30,000 INTEREST on the funding and refunding bonds and on the rail road－aid bonds due 1918 is payable in New York City；on the railroad－ aid bonds due in 1920 and 1932，on the school building bonds and special assessment bonds，at Lexington．
LOGAN COUNTY．－HuGH BARCLAY，Clerk．
County seat is Russellville．

| LOANS－ | When Due． |
| :--- | :--- | \(\begin{aligned} \& Tax valuation，real．．．． \$ 3,776,886 <br>

\& Tax valuation，person，\end{aligned}\)


 Sinking fund． $27,1896 .{ }^{2}$ 46，604 Net debt Mch． 27,1896 ．． $228,996 \left\lvert\, \begin{array}{ll}\text { Population in } 1896 \text {（est．）．．．} 23,000\end{array}\right.$

LOUISVILLE．－$\left\{\begin{array}{l}\text { HENRY S．TYLER，Mayor．} \\ \text { JOHN H，HANCOCK，Treas }\end{array}\right.$
LOIS IN
Louisville is the county seat of Jefferson County．


## $a \$ 100, \$ 500$ and $\$ 1,000 . \quad b \$ 1,000$ ．

PAR VALUE OF BONDS．－The bonds are mostly for $\$ 1,000$ ．
TAX FREE．－All bonds issued by this city are exempt from taxa－ tion with the exception of State tax．

INTEREST．－Coupons are mostly payable in New York City at the National Bank of the Republic，the exceptions to this being the Lebanon Branch RR．loan，and the old liability 7s to 1901，the street improve－ ment 6s，the sewer 6s，and the jail 6s，which are payable in Louisville at the sinking fund office．
BONDED DEBT on January 1，1896，was $\$ 8,806,000$ ；floating debt． $\$ 235,809$ ；total debt，$\$ 9,041,809$ ．The sinking fund assets amounted on January 1,1896 ，to $\$ 1,943,494$ ．The water debt of $\$ 986,600$ is not included in the total debt．
ASSESSED VALUATION．－The city＇s assessed valuation and tax rate at different periods have been as follows：

| Years． | Real Estate． | Personal Property． | Total． | Tax per <br> $81.000^{-}$ |
| :---: | :---: | :---: | :---: | :---: |
| $1895 . .$ | 887，000，000 | \＄28，000，000 | \＄115，000，000 | \＄23．05 |
| 1894. | 84，738，088 | 6，282，688 | 91，020，776 | 23.05 |
| 1893 | 84，600，000 | 5，725，000 | 90，325，000 | 23.05 |
| 1892 | 78．764，442 | 10，722，506 | 89，486．948 | 26.45 |
| 1891 | 72，468，696 | 8，838，220 | 81，306，916 |  |
| 1890 | －68，965，291 | 7，301，909 | 76，267，200 |  |
| 1889 | 65，335，839 | 7，327，395 | 72，663，234 | 24.95 |
| 1888 | 62，272，909 | 6，879，625 | 69，152，534 |  |
| 1886. | 58，174，512 | 6，231，003 | 64，405，515 |  |

The tax rate in 1895 included dity tax proper \＄15．50；State and county tax $\$ 4 \cdot 25$ ；average school tax，$\$ 3 \cdot 30$ ．Real estate is assessed at 80 per cent of its actual value ；personal property at 50 per cent．

POPULATION．－Population in 1896 was 161,129 ；in 1880 was 123，758；in 1870 was 100，753；in 1896 （estimated） 200,000 ．

## McCRACKEN CO．－County seat is Paducah．

LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1895 \ldots . .87,339,070 \\ & \text { Real valuation }\end{aligned}\right.$ REFUNDING BONDS 1892 5 ，M\＆\＆S，$\$ 500,000$ ．．．．Mar．1， 1933 Total debt A pr 1,1895 var．$\$ 500,000$

Population in 1890 was Population in 1895 （est．）．．．20，000

MADISON CO．－Thos．Thorpe，Commissioner of Railroad Sinking Fund．
County seat is Rtchmond．

LOANS
RATLROAD BONDS－
S8，JdJ， 8120,0000 ．
．J．J．s120，to eal ．．．．．Jan．2， 1919 Ponded dobt $J$ at any time． Bonded debt Jan．1，1896．\＄120，000 Net delit Jan．1，189．．．．．．． 5,000 INTEREST is payable in Loulsville，Ky．
MA YSVIIIE．－County seat of Mason county．
LOANS－ When Due． 58, F：kA．$\$ 28,000$ ．

Aug．1， 1908 58, FkA．$\$ 28,000 \ldots . . \mathrm{Aug}, 1,1908$
（87，000 due yrly to Aug．1，1911） 5s，JkJ，＊6，326．．．．．．．Jnly 1， 1897 $\frac{5}{38}, \mathrm{Fd} \mathrm{A}, 860,000$ ．．．．Aug． 1,1898
$\$ 6,000$ due yearly）to Aug． 1,1907 ，000 due yeariy）to Aug．1， 1907

## MERCER COUNTY．

## Bonis are in litigation．

LOANS－When Due．Total debt（last retaras）．$\$ 105,000$
 MIDDLESBOROUGH．－Bell County．

LOANS When Due．｜Sinkine fund． Geseral Bosids－
G8，semi－an．． 875,000 ． 15 \＆ 30 yrs． SINKING FUND BONDS
 Bond＇d debt（last returns）$\$ 150,000$
Fioating debt． Ploating debt．．．．．．．．．．．．．．． 50,000

TAX FREE All thenalation in 1890 was． 3,271 taxation．

## MONTGOMERY CO．－Connty eat ts Mt．Sterling

COUANS－
Jo Jes， 810.000
FUMDING DEBT－．
Rumrosinject to cail．
6s，J\＆J， 850,000 ．．．．．．．Jan．， 1897

Population in 1880 was，．．． 22,052
Population in 1895 （est＇d） 25,500

Tax valuation $1895 \ldots . . \$ 8,968,09$ Assersment is es actual value． State tax（per $\$ 1,000$ ）． County tax（per $\$ 1,000$ ） Population In 1890 was．． Popmlation in 1890 was．．．．24．348 WATER WORKS－ Gn，F\＆A， 88,000 ．．．．．．．Aug．1， 1896 Interest is payable at Maysvilio Total debt（last returns）$\$ 109,326$
Tax valuation 1894 Tax valuation $1894, \ldots, 2,700,000$ Total tix（per 81.000 ） Population in 1.890 wa Population in 1890 wai
Popalation 1892 （est．）． －Conty

INTEREST on Talito America，on other ralroad bonds is paymble in New York at Bank of

MUHLENBERG CO．－County seat is Greenville

| LOANS | Sinking funds．．．．．．．．．．．\＄10， |
| :---: | :---: |
| ilagad bov | Tax valuation $1895 \ldots . .2,600$ ， |
| Floating debt．．．．．．．．．．Over－dre 810.000 | Total tax（ber 8 |
| Totaldebt Jan．1， 966 abit． 810,000 | Population in 18990 was． |

NEWPORT．－\｛PARIS C．BROWN，Mayor．
Nowport is in Campbell County


 Jaly 1,190
Bs，PREA， 823,000 ．．．．An
 R勆 UNDING Bosms－
5 ，MRN， 810,000
INTEREST is payable mostly by Bank of America，New York City partly by City Treasures．

TOTAL BONDED DEBT Felruary 1，1895，was $\$ 1,154,100$ ，of which $\$ 766,000$ was water debt．Sinking fund assets，$\$ 10,000$ ．The sinking fund receives yearly about $\$ 16,000$ ．
ASSESSED VALUATION in 1894 was $\$ 9,405,830$ ；in 1887 it was $\$ 7,629,556$ ．Property is assessed at about $2_{3}$ of its actual value．
POPULATION in 1890 was 24，918；in 1880 was 20．433；in 1895 （estimated） 28,000 ．

OWEN COUNTY．－W．P．Swope，Clerk．
County seat is Oweuton．
LOANS－When Due．Sinking fund．．．．．．．．．．．．．$\$ 14,000$ $5 \mathrm{~F}, \mathrm{M} \& 8, \$ 111,000 \ldots$ Sent 1903 Tax valuation $1896 \ldots . .3,350,000$ Optional after Sept． $1,1898 \mid$ Total tax（per $\$ 1,000$ ）．．．．．．．．$\$ 9 \cdot 75$ Bonded debt Apr．1，1896．\＄111，000 Population in 1890 was．．．．．17，676 Total debt Anr．1，1896．119，000 Population in 1880 was．．．．．17，401 INTEREST is payable at the U．S．National Bank，New York City．

OWENSBORO．－\｛JAS．H．HICKMAN，Mayor．
This is the county seat of Daviess County．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Sinking fund．．．．．．．．．．．．．．} \$ 12,737 \\ & \text { Net debt．Tan }\end{aligned}\right.$ 48, MdN ，$\$ 71,000 \ldots .$. Nov．1， $1919 \left\lvert\, \begin{aligned} & \text { Net debt．Tan．} 1,1896 \ldots . .4,597,501 \\ & \text { Tax valuation 1895．．．．．4，}\end{aligned}\right.$ subject to eall． Interest is payable at Owenshoro．City tax（per $\$ 1,000$ ）．．．．．．．．．$\$ 16 \cdot 30$ $\begin{array}{lrl}\text { Bonded debt Jan．1，} 1896 & \$ 71,000 & \text { Population } 1890 \text { was．．．．．．．．．} \\ \text { Flonting debt．．．．．．．．．．．．．} & 11,933 & 987 \\ \text { Population } 1896 \text {（est．）．．．．．．15，000 }\end{array}$ Floating debt．．．．．．．．．．．．． 11,933 Population 1896 （est．）

PADUCAH．$\left\{\begin{array}{l}\text { D．A．VEISER，Mayor．} \\ \text { J．T．DONOVAN，Treas }\end{array}\right.$
This is the county seat of Misurer．
LOANS－
GHES OHTO \＆W When Due．P．T．\＆A．R．R．
58, F\＆A，$\$ 20,000$ ．．．．．Aug．1， 1903 4s，AkO，$\$ 100,000 \ldots .$. Oct．1， 1920 CH .8 T ．$\$ 20,000 \ldots$ ．．．Aug．1， 1903 P．\＆M．GRAVEL ROAD－ 42gs，J\＆D，$\$ 100,000 \ldots$ ．．．Dec． 1,1918 55, F\＆A，$\$ 8,000$ $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 2,400 \ldots . .$. July 1,1909 4， 5s， F ．．． 8,000 ．．．．．Aug．1， 1902 6s，J\＆J，$\$ 66,000$ ．．．． Ang．1， 1902 6s，JuJ，$\$ 66,000 \ldots .$. July 1， 1900 Assessment about \＆actual value． 68．Ja． $45,000 \ldots . .$. July 1， 1915 （ity tax（per $\$ 1,000$ ）．．．．．．．．．$\$ 10 \cdot 70$ All of the above bonds are subject to call．
INTEREST on the Chicago $8 t$ ．Louis \＆Paducah $4^{12}$ s is payable in New York City；on all other bonds in Padueah．

PARIS．－\｛F，R，ARMBTRONG，Mayor．
This is the County seat of Bourbon County．

| LOANS，－When | Bonded debt Jan．1，96．．\＄73，00 |
| :---: | :---: |
| ENTUCKY Midland RR． | Floating debt．．．．．．．．．．．．13，00 |
| s，FdAA，\＄18，000．．．．．Ang．1， 1918 | Total debt Jan．1，1896．．86，000 |
| Subject to call a | Tax valuation 1894．．．．．2，000，000 |
| SCHOUL BONDS－ | Assessment is $3_{4}$ actual value． |
| $58, \mathrm{Mis8}, \$ 25.000 \ldots . .8 \mathrm{sept}$ 1， 1912 | Total tax（per \＄1，000）．．．．．．\＄25－35 |
| Suliject to call after 10 years． | Population in 1890 was．．．．． 4,218 |
| Interest is payable in New York． | Population in 1895 （est．）．．．．．7，000 |

PENDLETON CO．－O．H Lee，Jr．，Treasurer． County seat is Falmouth．

LOANS－
FUNDING BONDS－ TURNPIKE BONDS $68, J \& J, \$ 20,000$. 6is，Jd\＆J，15，000 Cs，J．LJ， 15,000
830,000
170.000
170,000
500,000 500,000
75,000 575，000

INTEREST on the 6 per cent turnpike bonds due 1906 is payable at Falmouth；on the fundfing bonds at the Chase National Banle，N．Y．； on all others at the Bank of Ameriea，N．Y．

SCOTT COUNTY．－D．P．EwING，Treasurer． County seat is Georgetown．
County bonds ．．．．．．．．．．．． $8125,000 \mid$ Total valuation 1895 ．．．87，991，767 $\begin{array}{ll}\text { Total debt Apr．1，1895．} 125,000 & \text { State \＆co，tax（per } \$ 1,000 \text { ）．．88－25 } \\ \text { Tax valuation，real．．．．．7，110，202 } & \text { Population in 1890 was ．．．．16．546 }\end{array}$


## SHELBY COUNTY．－County seat is shellby ville．


 Total debt Jan．1，1896．．．\＄200，000 $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．i6，521 }\end{aligned}\right.$
SPENCER COUNTY．－County seat is TaylorsyIlle．
LOANS－When Due．Total debt（last returns）．$\$ 160,000$ CoUNTY BONDS－$\quad$ Eq． $1,1896 \cdot 11 ~ E q u a l ' e d$ valuat＇n 1895．．1，841，743 68, Ado，$\$ 70,000$. Apr． $1,1896-11$ St \＆co．tax（per． 81,000 ） $91.814 \cdot 25$
$6 \varepsilon$, A \＆O， $90,000$. Apr，1，1901－11 iNTEREST is payable at United States Nat．Bank in N．Y．City．

TA YLOR COUNTY．－County seat is Campbellsilile． LOANS－When Due．Total deDt（last returns）$\$ 125,000$ s，．．．．．．．$\$ 125,000 \ldots$ Pqualation in 1890 was．．．．．．9．353

## ADDITIONAL STATEMENTS．

In the table below we give statistics regarding all minor civil divi－ sions in the State of Kentucky which have reported an indebtedness of over $\$ 10,000$ and which are not represented among the foregoing detalled reports．


## State of Tennessee．

ITS

DEBT，RESOURCES，Etc．

Organized as a Territory（Act Mav 26，1790） Admitted as a State（Act June 1，1796） Total area of State（square miles） State Capital
Governor（term expires Jan．15，1897） Secretary of State（term exp．Feb． $12^{*}, 1897$ ）
Treasurer（term expires Feb．1＊，1897）
7)，
）－
－Wm．S．
m．S．Morgan
E．B．Craig Comptroller（term expires F－b．1，1897）

J．A．Harris
Legislature meets biennially in odd years on the first Mon－ day in January and sessions are not limited．＂but no member shall be paid for more than 75 days of a regular session．＂
＊Constitution says term of office shall be computed from the 15 th of
January but these oofficials being elected by the Legislature are usually allowed to serve a full term from the date of their appointment．
The debt on which the State is paying interest is as follows：
LOANS－
P．Ot．Payable． $\overbrace{\text { When Dre．Principal．} \text { Outstanding．}}$ NAME AND PURPOSE．P．Ot．Payable．When Due．Outstanding．
Redemption ．．．．．．．．．．．．．．．． 4 A \＆O Oct． 1,1907 \＄469，000 Redemption ．．．．．．．．．．．．．．．．．．． ject to call at 100）．．．．．．．．．． Penitentiary bonds Redemption bonds ．．．．．．．．．．． old bonds held by state in $\begin{array}{llllll}3 & J & \& & J & \text { July } 1, & 1913 \\ 4_{1} & \text { A } & \text { \＆} & \text { Oct．} \\ 4 L_{2} & \text { A } & \text { \＆} & \text { O } & \text { Oct．} & 1913 \\ 1913\end{array}$ 13，653．300 600,000
$1,000,000$
$5 \& 6$ … 1896 to $1914 \quad 688,000$
PAR VALUE OF BONDS．－The settlement bonds are $\$ 100$ and $\$ 1,000$ ．
INTEREST on the new settlement bonds is payable in Nashville or by Messrs．Latham，Alexander \＆Co．，New York City．
TOTAL DEBT，ETC．－The subjoined statement shows Tennessee＇s total new settlement debt in January， 1896.
Total new settlement and penitentiary debt．
$\$ 15,-02,800$
inated amount of bonds yet to be runded．．．．
$\$ 2,069,000$ were listed on the New York Stock Exchange．The securi－ ties include $\$ 469,000$ of 4 per cent redemption bonds due October 1 ， 1907；$\$ 1,000,000$ of $4^{1_{2}}$ per cent redemption bonds due October 1， 1913，and $\$ 500,000$ of $41_{2}$ per cent penitentiary bonds due October 1 ， 1913．The proceeds of the sale of the redemption bunds were applied to retire new settlement 5 s and 6 s to the amount of $\$ 1,349,000$ ．The remainder of the new settlement bonds，$\$ 31,900$ ，were redeemed out of the surplus in the State treasury．
ASSESSED VALUATION．－The following statement shows the character and valuation of all taxable property in the State，the average value of lands，and the State tax levy for a series of years：
 as follows in the years named．
 In 1860－70 increase was 148，719，or $13 \cdot 40$ per cent；in 1870－80， 283,939 ，or $22 \cdot 55$ per cent；in $1880-90,225,159$ ，or $14 \cdot 60$ per cent．
The proportion of the colored population was $26 \cdot 14$ per cent in 1880 and 24.57 per cent in 1890．In number blacks were 245,881 in 1850； 283,019 in 1860；322，331 in 1870；403，151 in 1880；434，300 in 1890 ．

## Cities，Counties and Towns in the <br> STATE OF TENNESSEE．

BLOUNT COUNTY．－County seat is Marysville．

LOANS－
Rallroad Aid bonds－ 6s，J\＆JJ，\＄65，000
subject to call．．．．．．．．Oct．， $1897 \begin{aligned} & \text { Tax valuation，personal．} \$ 209,050 \\ & \text { Total valuation } 1895\end{aligned}$ Int＇st payable in Marysville，Tenn． $\begin{aligned} & \text { Assessment about } 2_{3} \text { actual valne．} \\ & \text { Total tax（ner } \$ 1.000\end{aligned}$ Bonded debt Nov． $25,95 . \$ 110,700$ Population in 1890 was．．．．．． 17,589

BRISTOL．－$\left\{\begin{array}{l}\text { JOHN C．ANDERSON，Mayor．}\end{array}\right.$
Bristol is in Sullivan County．
Bonded debt Sept．2，＇95．．$\$ 170,000$ （City has no water debt．） Floatine debt．．．．．．．．．．．．． 6.000 Sinking funds．．．．．．．．．．．．．．．176，000 Net debt Sept． $2,1895 \ldots 174,000$ Tax valuation，real．．．．．．．876，000 Population in 1880 was．．．．．．．1，647 pulation in 1895 （est．）．．．．8，500

CHATTANOOGA．－Geo．W．Ochs，Mayor．
Chattanooga is the County seat of Hamilton County．
LOANS．－When Due．SEwER Boxds．
CINCINNATI SOUTHERN RR． 1900 6s，M\＆S，$\$ 100,000 \ldots$ Sept．1， 1900 6s，June，$\$ 81,000 \ldots .$. June 1， 1911
 6s，M\＆S，$\$ 50,000 \ldots .$. Sept． 1,1917
6s，A\＆O， $125,000 \ldots$ Apr． $15,1909$.
6s，A\＆O，$\$ 75,000$ ．A Apr．15， 1911 6s，A\＆O，$\$ 75,000 .$. Apr． 15,1911 ．
STREET AND SEWER BOND． STREET AND SEWER BONDS．
58, A\＆O，$\$ 250,000$ ．．Apr． 15,1920 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 250,000$ ．．Apr． 15,1920
$5 \mathrm{~s}, ~ \mathrm{~A} \& 0,250,000$ ．．．Apr． 15,1921
INTEREST on the funding 6s due in 1917 is payable in Chatta－ nooga；on all other bonds at the Third National Bank，New York City． TOTAL BONDED DEBT Oct．26，1895，was $\$ 931,000$ ；sinking fund assets，$\$ 80,000$ ；net debt，$\$ 851,000$ ．
ASSESSED VALUATION in 1896 of real estate about $\$ 12,000$ ，－ 000 ；of personal property，$\$ 2,400,000$ ；total，$\$ 14,400,000$ ；tax rate－ （per $\$ 1,000$ ）,$\$ 22 \cdot 50$ ，this including State and County tax，$\$ 11 \cdot 00$ ；city tax proper，$\$ 1250$ ．Real estate is assessed at＂about $2_{3}$ its actual value．＂In 1890 the total assessed valuation was $\$ 15,000,000$ and in－ 1887 it was $\$ 14,023,130$ ．
POPULATION．－In 1890 was 29,100 ；in 1880，it was 12,892 ；in 1896 （estimated） 40,000
CLARKSVILLE．－County seat of Montgomery County．
LOANS－
When Due．Water Bonds－

 6s，A \＆O，23，800 ．．．．．．．．July 1，1， 1917 ｜

INTEREST is payable at Clarksville．
TOTAL BONDED DEBT（last returns）was $\$ 162,200$ ；sinking： fund assets，$\$ 2,692$ ；net debt，$\$ 159,508$ ．Total water debt（included in above），$\$ 55,000$ ．
ASSESSED VALUATION in 1893 of real estate was $\$ 2,812,000$ ；of personal property，$\$ 750,000$ ；total，$\$ 3,562,000$ ；tax rate（per $\$ 1,000$ ）， $\$ 23 \cdot 00$ ，including State tax，$\$ 3 \cdot 00$ ；county tax，$\$ 9 \cdot 00$ ；city tax，$\$ 11 \cdot 00$ ． Property is assessed at about $\delta_{8}$ of its actual value．
POPULATION in 1890 was 7,924 ；in 1880 was 3,880 ，
HAMILTON CO．－－Seth M．Walker，Co．J idge County seat is Chattanooga．

LOANS－
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 200,000$
When Due． FUNDING BoNDS－ $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 150,000$ ． Oct．1， 1909 ， 1905 Interest is payable in New York．

Tax valuation $1896 \ldots \$ 21,000,000$ Assessment is $3_{5}$ actual value．
Total tax（per $\$ 1,000$ ） $1896 \$ 12.50$ Population in 1890 was ．．．53，482 Population in 1880 was．．．．23．642

HARRIMAN．－\｛ $\begin{aligned} & \text { G．B．DURELL，Mayor．} \\ & \text { A．M．BURR，Treas．}\end{aligned}$
This city is in Roane County． LOANS－When Due． 6s，F\＆A，$\$ 110,000$ ．．．．Aug．1， 1923 Subject to call after Aug．1， 1903 Floating debt． Total debt Feb．1，1895．．$\quad 125,000$ Tax valuation $1894 \ldots . .$. 900，000 pulation，＇95，（local est．）．．．4，500

HA YWOOD CO．－County seat is Brownsville． LOANS－

Amount．Assessment is 23 actual value 6s，May，$\$ 123,000 \ldots$ May 1， 1914 ，May，\＄123，000．．．．．．．．．ay 1， 1914 （ $\begin{aligned} & \text { State \＆co．tax（per \＄1，000）．} \$ 12 \cdot 0 \\ & \text { Population in 1890 was }\end{aligned}$ Total debt Jan．1896．．．．．．\＄123，000 $\quad$ Population in 1880 was．．．．．．26，053 Tax valuation $1895 \ldots . .2,522,224 \mid$ Population in 1895 was．．．．．．27，345

## JACKSON．－This city is in Madison County．

LOANS－When Due．｜Net debt（last returns）．．．\＄302，514 TMPROVEMENT BONDS－$\quad$ Tax valuation $1892 \ldots . .2,846,000$ | 5 s, A\＆O，$\$ 60,000 \ldots .$. April 1， 1920 |  |
| :--- | :--- |
| Bondeddebt（lastreturns）$\$ 355,000$ | Actual valuation about．．．8，000，000 |
| Total tax（per $\$ 1.000$ ）$\ldots . . \$ 16.00$ |  | Sinking tund ． INTEREST on the above－mentioned bonds is payable at the Han－ over National Bank，New York City．

## JOHNSON CITY．－Washington County．

LOANS－When Due． $\mid$ Bonded d＇bt（last returns）$\$ 125,000$ 6s，M\＆N，CIN．\＆CHIC．RR．－$\$ 75,000$ ．．．．May 1， 1910 Tax valuation $1892 \ldots . . .1,900,000$

＊Johnson City bonds to the amount of $\$ 75,000$ ，issued to the Charles－ ton Cincunnati \＆Chicago Railroad Company，have been declared invalid by the Tennessee courts．The town＇s claim was that the bonds did not conform to the statutes governing their issue and that the railroad com－ pany had failed to comply with the terms of its contract with the town．
PAR VALUE OF BONDS．－School and street bonds are $\$ 500$ each
INTEREST is payable in New York－on school and street bonds by the Hanover National Bank；on others by the Nat＇l Bank of Deposit．
KNOX COUNTY．－County seat is Knoxville．
LOANS－
When Due． Total debt（last ret＇ns）．$\$ 285,000$ s，．．．．．．．$\$ 275,000$ ． $\qquad$ ax valuation $1892 \ldots . .22,807,182$

## KNOXVIILE．－S．B．KEnNEDY，Comptroller

 Knoxville is the county seat of Knox County．| LOANS－ <br> When Due． <br> Funding Bonds－ | Bond．debt Jan．23，＇95．\＄1，026，600 Floating debt． $\qquad$ |
| :---: | :---: |
| 6s，－，\＄27，600 ．．．．．．．．．．．．．．．． 1906 | Total debt．．．．．．．．．．．．．．．1， $1,035,775$ |
| 6s，－，95，000 ．．．．．．．．．．．．．．． 1915 | Cash on hand．．．．．．．．．．． 9.275 |
| 6s，－，95，000 ．．．．．．．．．．．．．． 1917 | Net debt Jan．23，＇95．．．1，026，500 |
| $4 \mathrm{~s}, \quad 34,000 \ldots \ldots \ldots \ldots . .1920$ | Tax valuation，real．．．．．8，885，235 |
| IMPROVEMENT BOND | Tax valuation，personal $1,143,145$ |
| 5s，A\＆O．\＄500，000．．．．．Oct．1， 1921 | Total valuation 1894．．．9，728，380 |
| K．S．Ratlroad Bonds | Total tax（per \＄1，000）．．．．．．\＄12．50 |
| 5 s, －，$\$ 275,000 \ldots \ldots \ldots . . .1910$ | Population＇90（local census）27，709 |
| The city owns \＄100，000 Knoxvi | \＆Ohio and \＄275，000 Knoxville |
| outhern stock，its total proper | including this stock at par value， |

## LaUDERDALE CO．－J．E．Palmer，Truste

 County seat is Riples．LOANS－When Due．Total debt Apr，1，1896．．$\$ 63,200$ RAMLROAD AID BONDS－
63，Apr．1， $863,200 . . . \mathrm{Apr}, 1,1897$ （Equal install．yr．）to Apr． 1,1902
Any installment subleet to call an 30 days notice．All subject to gall on 6 months notice．
Int．at Bl．of Commeree．Memphis． Tax valuation $1895 \ldots . .2,240,500$ ssessment about－s actual value． Population in 1890 was．．．．．18，756 Population in 1880 was．．．．．．14，918 Population in 1895 （est．）．．．20，000

TAX FREE．－All bonds of this county are exempt from taxa tion．
MARSHALL CO．－W．L．Wallace，Clerk． County seat is Lewlsburgh．
LOANS－When Due．Sinking fund．．．．．．．．．．．．．．$\$ 4.000$ ReFUSDING BosDS－Mar． 1,1914 08，Mar．，$\$ 30,000, \ldots . .$. Mar．$^{2} 1,1914$
Subject to call at any time． 5s，Mar．，\＄23，000．．．．．．Mar．1， 1914 Subject to call after Mar．1， 1900 Interest is payable at Lewisbureh．
 Property is assessed at about 40 or 45 per cent of its actual value．

MEMPHIS．－$\left\{\begin{array}{l}\text { W．L．CLAPP，Mayor．} \\ \text { J．J．wLLLAMs，Trea }\end{array}\right.$
Memphis is the County seat of Shelby County．A yellow fever epidemic in 1878 rendered the eity unable to meet its obligations and in 1879 the city＇s charter was repealed and the Taxing District of Shelby Connty was organized for the purpose of securing a compromise with the bondholders on such terms as the city felt able to make．The courts，however，held that the Taxing District was liable for the entire debt of the city，and a compromise at 50 per cent was then arranged for under the act of March 1883．This act was amended in 1885．The old debt has been all retired and interest payments are promptly made． In 1891，by an act of the Legislature，this distriet was again incorpor－ ated as a city

LOANS－When Due． 68 ，JdJ，$\$ 986,000 \ldots . . . .$. TAXING DISTRICT OF SHELBY CO． LOANS OF 1883 AND 1885－
$63, J \& J, \$ 1,368,800 \ldots \ldots \ldots . .1913$

64，J\＆J，$\$ 748,000 \ldots \ldots . . . .1907$ Subject to eall at any time．
PAR VALUE OF BONDS．－The 6 dae 1913 are $\$ 100$ ，\＄500 and \＄1，000．The 6 ．due 1915 and the stamped Flippins are $\$ 1,000$ eacb．
INTEREST－Interest is payable in New York and Meruphls．The Flippin bonds earry tax－recelvable coupons．
FREEDOM FROM TAXATION．－All the bonds are free from local taxation．
TOTAL DEBT，ETC．－The city＇s total debt on Jan．1，1895，was $\$ 3,102,800$ ；sinking fonnd，$\$ 11,300$ ；net debt，$\$ 3,091,500$ ．

An annual tax of $\$ 1.00$ per $\$ 1,000$ is levied for the retirement of the bonda．A tax sufficient to meet the intereat on bouds is also required by law．

The fonding act of 1883 provides that every part thereof shall be considered a contract between the State，the Taxing Distriet and the bondholders，and no part materlal to the rights of the bondholders sball be modiffed whlle the bonds remain outstanding．

ASSESSED VALUATION．－The asseased valuation and tax rate have been as follows，the assessment for 1894 belag about $3_{5}$ netua 1 value：

|  | Real Ertate． | $P$ | Tot．Assessed | Rate of tax per 21.000 |
| :---: | :---: | :---: | :---: | :---: |
| 1894. |  | Property | $\$ 85494.677$ | $82$ |
| 1893 | 30，010，210 | 9，627，740 | 39，6837，950 | $17 \cdot 50$ |
| 1890 | 32，731，850 | 10，452，080 | 43，183，930 | $25 \cdot 30$ |

POPULATION in 1890 was 64,495 ；in 1880 it was 33,592 ；in 1870 It was 40,226 ；In 1894 （estimated）， 75,000 ．
MONTGOMERY CO．－C．W．TYler，Auditor． County seat is Clarksville．

LOANS－When Due． 68，JdeJ，$\$ 36,000 \ldots \ldots . . J \mathrm{mly} 1,1898$ Interent is payabible call．
alo at Clarkaville．
MORRISTOWN．－
Total debt Nor．15，1894．$\$ 36,000$ Tax valuation $1894 . . .86,210,344$ Asseasment about 3 actual value．
Total tax（per $\$ 1,000$ ）．．．．．$\$ 11 \cdot 50$ Population in 1890 was．．．．289，697

## $\frac{\text { T．F．GOODSON，Mayor．}}{\text { E．}}$ P．KINZEL，Treasurer．

Morriatown is in Hamblen County．
LOANS BoHook HoLse－When Due｜



Water debt tncluded．．．．．．．． 835,000 Tax valuatlon 1894．．．．．．．．882，612 Total tax（per $\$ 1,000$ actual yalue Popalation 1890 was．．．．．．． 12.999 Population 1896 （estimated） 4,000 INTEREST on school house bonds is payable at the Hanover Nat． Bank，New York；on street bonds at Morriatown．

NASHVILLE．－$\left\{\begin{array}{c}\text { GEO R．GUILD，Mayor，} \\ \text { J．T．BELL，City Recorder．}\end{array}\right.$
Nashville is the capital of the State and the county seat of Davidson County．

LOANS－When Due．
BRIDOE BONDS－
514．A．$\$ 2000.000$ ．．．Oct． 1,1905
HiY MARKET BONDS


Series of 1877 Bosds－
Series of 1877,1879 and 1881，ete．
68，JtiJ，$\$ 12,200 . . . . . . .$. Past due



INTEREST is payable in New York and Nashville－in New York by the Chemical National Bank．All coupons are tax receivable．
TAX FREE．－All bouds issued by this eity are exempt from eity tax．
TOTAL DEBT，SINKING FUNDS，ETC．－The city＇s bonded debt on Jan．1，1896，was $\$ 3,226,000$ ，including a water delot of $\$ 1,497,000$ ； floating debt，$\$ 20,000$ ；total debt，$\$ 3,246,000$ ．
WATER WORKS．－The eity owns its water works，on which it has expended $\$ 1,500,000$ ；the gross earnings，without any charge for hydrant rental，for the year ending Jan．1，1895，were $\$ 111,327$ ，and the net earnings about $\$ 50,000$ ．By act of Legislature the net revenue derived from sales of water must be applied to the payment of interest on the water bonds．
DEBT LIMITATION．－The city＇s charter forbids loans to railroads． new bonds can be issued only with permission of the Legislature．
ASSESSED VALUATION，－The eity＇s assessed valuation and tax rate have been as follows：

| Fears． | Real． | ssed Falua Personal． | Tote | Total <br> Tax Raised． |
| :---: | :---: | :---: | :---: | :---: |
| 1895. | \＄28，264，447 | \＄6．808，000 | \＄35，072，475 | \＄522，456 |
| 1894 | 29，128，600 | 5，871，350 | 34，999，950 | 521，364 |
| 1893 | 30，194，650 | 7，326，850 | 37，521．500 | 559，059 |
| 1892 | 30，286，900 | 9．720，900 | 40，007，800 | 596，291 |
| 1891 | 28，327，250 | 9，591，700 | 37，918，950 | 565，289 |
| 1890 | 24，079，400 | 9，486，325 | 33，565，725 | 500，010 |
| 1889 | 20，828，756 | 9，404，495 | 30，233，245 | 450，298 |
| 1888 | 20，236，700 | 8，391，750 | 28，628，456 | 426，537 |
| 1881 |  |  | 15，249，575 |  |

The assessment in 1894 was $_{2}{ }_{2}$ actual value．The city tax rate（per $\$ 1,000$ ）in 1895 was $\$ 15 \cdot 00$ ．
POPULATION in 1890 was 76,168 ；in 1880 was 43,350 ；in 1870 was 25,865 ．

## NORTH KNOXVILLE．－

This town is in Knox County and adjoins the City of Knoxville．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Tax valnation，personal } \\ & \text { Total valuation } 1892\end{aligned} \$ 8\right.,000$ IMPROVEMENT BONDS－ 5s，Mks，\＄100，000．．．．．．Sept．， 1919 Assessm＇t is about $s_{3}$ actual value． Total debt（last returns）$-\$ 100,000$ Town tax（per $\$ 1,000$ ）．．．．．．$\$ 13 \cdot 00$ INTEREST is payable at the Chemical National Bank，New York TAX FREE．－The bonds of this town are exempt from taxation．

PARIS．－This eity is in Henry County．
LOANS－When Duc．｜Tax valuation $1893 \ldots \ldots . . \$ 556,000$ 5s．．．．．．．．$\$ 32,000 \ldots . . . .20$ years Subject to call after 5 ycars． Interest payable in New York．
Total debt Jan．， $1895 \ldots \ldots . \% 17,000$ Population in 1890 was．．．．．．．1，917
Population in 1880 was．．．．．．．．．1，767 Population in 1895 （estim＇ 1 ） 2,500

## SHELBY COUNTY．－Country sent is Memphis．

LOANS Bonds－When Due．｜Tax valuation 1892．．．$\$ 53,139.017$
 Total debt（last returns）．．．\＄272，800 $\left\lvert\, \begin{aligned} & \text { Popalation } \mathrm{in} 1880 \text { was．．．．} 78,430 \\ & \text { Pop }\end{aligned}\right.$

## SUMNER COUNTY．－Harbis Brown，Clerk．

County seat is Gallatin．
LOANS－When Due．Assessment about3－5 actual value CREs．\＆O．RR，AID BoNDs－State and co．tax（p，\＄1，000）$\$ 14.00$
 Total debt Jan．1，1896．．． 8159,000
Tax valvation $1895 . \ldots .5,096,162$ Population in 1890 was．．．．23，668 $_{\text {Popation in } 1880 \text { was．．．．23，625 }}$ Tax valuation 1890．．．．．4，122，093
INTEREST is payable by county trustee．

## TIPTON COUNTY．－C．C．Pointdexter，

## Chairman．

County seat is Covington．

RLOANS－${ }^{\text {LILROAD }}$ When Due． 8，
Floting debt．．．．．．．．．－$\$ 7,000$ Total debt Apr．1，1895．\＄100，000 Tax valuation real．．．．．． 2466,125

## UNION CITY．－$\left\{\begin{array}{l}\text { A．J．HARPOLE，Mayor．} \\ \mathrm{C} . \\ \mathrm{D} . \text { GIBBS，Treasurer．}\end{array}\right.$ <br> This eity is in Obion County．

LOANS－When Due．
COURTHOUsE AND JaIL－ 68，J\＆J． 85,000 ．．．．．．Jan． 1,1908 Subject to call at any time． 6s，M\＆S ，$\$ 9,000$ ．．．．．8ent． 1,1921 Gu，Mrds，to call after Sept，1， 1901 subject to call after Bept． 1,1901 sabject to call after Bept．1， 1911
68, M $48, \$ 30,000 \ldots .$. Sept．1， 1921 68，M\＆8，$\$ 30,000$ ．．．．Sept．$\frac{1}{1} 1921$
Interest is payabie in New York． Interent is payable in New York．
Total debt frar． $1,1895 . . . \$ 64,000$ Total debt Mar．1，1895．．．．． 5,869
TAX FREE．－All of the above bon
$\begin{array}{lll}\text { Net debt Mar．} 1,1895 \ldots & 858,131 \\ \text { Tax valuation，real．．．．．．} & 784,750 \\ \text { Tax }\end{array}$ Tax valuation，real．．．．． Total valuation personal． 376,76 Aspessment is 7 1894．．．．1， 161,515 State tax（per \＄1，000）．．．．．．．．$\$ 3 \cdot 00$ County t per per \＆ 1.000 ）．．．．．．．8． $4 \cdot 00$ City tax（per $\$ 1,000$ ）． Average school tax． Population in 1890 was． oppulation in 1890 was．．．．．．． 6.80 opuation in 1880 was．．．．．．．．1，879 opulation in 1895 （est．）．．．．．4，4，000

WEST KNOXVILLE．－$\left\{\begin{array}{l}\text { JOHN W．YoE，Mayor．} \\ \text { A．GCOTT，Traasurer．}\end{array}\right.$ This town is in Knox Co
LOANS BRIDESS ANDEE－WI
68，J\＆D，\＄75，000 ．．．．．JUne 1， 1919 68，J\＆D， 87,000 ．．．．．．．．．June 1， 1919 Interest is payable in New York． Total debt Feb．1，1895．$\$ 112,000$

Tax valuation 1894．．．．\＄1，573，492 Assessment about $3_{5}$ actual value． Asseasment tax（per $\$ 1.000$ ）．．．．．．$\$ 24.00$ Population in 1890 was．．．．．．2，114
Population in 1895 （est．）．．．3，278

TAX FREE－Bonds are all exempt from taxation．

## WILSON CO．－County seat is Lebanon．

LOANS．When Due $\left\lvert\, \begin{aligned} & \text { Tax－valuation } 1892 \ldots . . \$ 4,835,955 \\ & \text { Tax valuation } 1891\end{aligned}\right.$ Rithroad Atd Bonds－$\quad$ Tax valuation 1891．．．．4，790，440 Total debt（lastreturn9）．． 8101,600 Population in 1880 was ．．．．．28，747

## State of North Carolina.

DEBT, RESOURCES, Etc.

Admitted as a State
One of Original Thirteen
52,250
Total area of State (square miles) State Capital
Governor (term expires Jan. 1, 1897)
Secretary of State (term exp. Jan. 1, 1897)
Treasurer (term expires Jan. 1, 1897)
. W. Worth
Legislature meets biennially in odd years on the Wednesday after the first Monday in January, and there is no limit to length of sessions, but if sessions are continued longer than 60 days members "shall serve withont compensation."

STATE DEBT. -The old debt, excepting such as is not recognized, has mostly been funded under the funding laws of 1879, which provided for the issue of (1) consolidated 4 per cent bonds due in 1910 to fund old ante-war bonds at 40 per cent of face value, "New" railroad bonds recognized as valid at 25 per cent, and bonds of 1866 and 1868 at 15 per cent, nothing being given for overdue coupons; and (2) for new consolidated 6 per cent bonds due in 1919, for which the North Carolina RR. construction bonds were made exchangeable at par, holders of construction bonds abating $\$ 240$ of overdue interest on each $\$ 1,000$ bond The new bonds, both $4 s$ and $6 s$, carry tax-receivable coupons, and are exempt from "all State, county or corporate taxation or assessment, direct or indirect, general or special."
An amendment to the State Constitution passed by the Legislature in 1879 and ratified by popular vote in 1880, forbids the General Assembly to pay or recognize as valid the following bonds: Special tax bonds $\$ 11,366,000$; bonds to Chath im RR., $1868, \$ 1,030,000$, and to Williamston \& Tarboro RR., $\$ 150,000$; Penitentiary bonds of 1868 $\$ 44,000$. The special tax bonds are in 3 classes, class 1 bearing the coupon of April 1869 and since; class 2 bearing the coupon of Oct 1869; class 3 bearing the coupon of A pril, 1870 Holders of the special tax bonds brought suit to establish the validity of their bonds and the case was decided in favor of the state.
The recognized debt which had been adjusted up to February, 1895, stood as follows

## LOANS- <br> LOANS-

Priterest. - Principal P. Ot. Payable. When Due. Outstand'g. Construction bonds..........c* $c^{*} 6$ A \& O Apr. 1, $1919 \quad \$ 2,720,000$
Renewal bonds.
PAR VALUE OF BONDS. The consolidated 4 s are $\$ 50, \$ 100$, $\$ 500$ and $\$ 1,000$; the consolidated $6 \mathrm{~s} \$ 1,000$ each.
INTEREST on the consolidated 4 s and 6 s is payable in New York at the National Bank of the Republic and in Raleigh.
TOTAL DEBT RECOGNIZED AND TOTAL ADJUSTED.The funding act of March 4, 1879, was extended to July 1, 1892, and the Governor recommended its further extension one year. The recognized fundable debt which had been funded and the recognized fundable debt which had not been funded were as follows:

Consols 6 per cent.
Funded.
Not funded

To the foregoing we should add the further fact that the State does not actually have to pay the interest on the six per cent bonds for the reason that the lease of the North Carolina Railroad provides a fund for the payment of the interest thereon, and the State holds three millions in the stock of the road, which if sold will much more than pay the principal. Practically, therefore, the debt of the State amounts to only $\$ 3,322,800$, and of the securities the State itself owns $\$ 136,750$ and the Board of Education owns $\$ 143,250$.
ASSESSED VALUATION. -The State's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows :
Years. Real Estate. Personal. Railroads. Total. Tax $\quad$ Rate. $\begin{array}{lrrrrr}1894 \ldots \$ 158,088,064 & \$ 76,391,837 & \$ 25,084,548 & \$ 259,564,450 & \ldots . . \\ 1892 \ldots & 155,083,714 & 82,410,049 & 24,223,963 & 261,717,726 & \ldots . \\ 1891 \ldots .155,079,648 & 87,370,243 & 19,726,760 & 262,176,651 & \ldots 2 \cdot \\ 1890 \ldots & 141,817,026 & 74,946,718 & 18,438,298 & 235,202,042 & \$ 2.50 \\ 1885 \ldots .126,955,679 & 82,613,417 & \ldots \ldots \ldots \ldots . . & 209,569,096 & 2.50 \\ 1881 \ldots & 104,742,911 & 62,995,728 & \ldots \ldots \ldots \ldots & 167,738,639 & 2.80\end{array}$
POPULATION OF STATE.-The population of North Carolina has been as follows:


In 1860-70 increase was 78,739, or 7.93 per cent; in 1870-80, 328,389 , or $30 \cdot 65$ per cent; in $1880-90,218,197$, or 15.59 per cent
The proportion of the colored population was 37.95 per cent in 1880 , and 35.05 per cent in 1890. In number blacks were 316,011 in 1850 ; 361,522 in $1860 ; 391,650$ in $1870 ; 531,277$ in 1880 , and 567,170 in 1890.

Cities, Counties and Towns
in the
STATE OF NORTE CAROLINA.
ASHEVILLE.- $\left\{\begin{array}{l}\text { THEO. F. DAVIDSON, Mayor. } \\ \text { F. M. MULLER, Clerk. }\end{array}\right.$ County seat of Buncombe Counts.

LOANS- When Due. FLOATING DEBT BONDS6S, J\&HALL AND M IRKET HOUSE- 6s, A\&O, $\$ 90.000$.....Apr. 1,192 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 20,000 . . . .$.

LOANS-LOANS- When
SEWER \&WATER BOND-
6s, J\&J. $\$ 100,000 \ldots . . \mathrm{July}^{-1}$,

Bonded debt Dec. 1, 1895.\$781,500 Cash on hand.
6s, J\&J. $\$ 100,000 \ldots . . J u l y$
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 100,000 \ldots . . \mathrm{July} 1,1918$
1,
1921 STREET BONDS-
$6 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 20,000$ 6s, J\&J, $\$ 20,000$. Tul 1, 1902 6s, J\&J, $\$ 20,000 \ldots .$. July 1,1902 W ATER BONDS6s, J\&J \$20,000. ..July 1, 1902 6 s , J \& JJ, $\$ 100,000$ July 1, 1916
INTEREST on the street improvement and water-works bonds due in 1902 is payable at Asheville; on the floating debt bonds at Baltimore; on all other bonds at New York City.
TAX FREE.-All bonds issued by this city are exempt from city tax.
DEBT LIMITATION.-Asheville can issue bonds only by vote of the people.
ASSESSED VALUATION of real estate for 1895 was $\$ 3,650,286$, of personal property, $\$ 1,247,805$; total, $\$ 4,898,091$; total tax (per $\$ 1,000), \$ 12 \cdot 00$. Real estate is assessed at "about 60 per cent of itsactual value."

BUNCOMBE COUNTY.- County seat is Asheville.


## CHARLOTTE.-County seat of Mecklenburg County.

LOANS-
CITY HALL BoNDS When Due. Total debt Jan. 1, 1896.. \$175,000 City Hall Bonds.. 30 years FUNDING BONDS 5s, JAJ, $\$ 10,000 \ldots . .$. July 1, 1920 Assessment about 1 a actual value 5 S IREE AND SEWER BONDSTotal tax (per $\$ 1,000$ ) '94... Population in 1890 was $5 \mathrm{~s}, \mathrm{~J} \& J, \quad 75,000 \ldots . . . \mathrm{July} 1,1920$
INTEREST is payable in New York or Charlotte and coupons are receivable for city taxes.
DEBT LIMITATION.-The city's charter limits its bonded debt to \$500,000.

## CHEROKEE CO.-County seat is Murphy.

\section*{6 s, Apl. $1, \$ 10.500 \ldots$ Apl. $1,1920.1$| When Due | Total debt (last returns) |
| :--- | :--- |
| Tax valuation $1895 \ldots . . .1,363,575$ |  |} 6s, Apl. 1, 26,500....Apl. 1, 1921 |Actual value (est,)..........3,000,000 | 6s, Apl. 1, 1,000....Apl. 1, 1922 | Population in 1890 was......9,976 |
| :---: | :---: | :---: |
| Bonded debt (last returns). $\$ 41,900$ | Population in 1880 was......8,182 | Bonded debt (last returns) $\$ 41,900$ Floating debt..

INTEREST on bonds due 1921 is pasable at New York; on' all others at Murphy.
The act authorizing this new issue of bonds provides for the establishment of a sinking fund and special tax levy for the payment of the bonds at maturity, and also requires that the interest coupons be receivable for county taxes.

## CLEVELAND CO.-J. S. Wray, Treasurer.

County seat is Shelby.
$\qquad$ When Due. Total debt Mar. 30, 1896. \$80,300 JAII BONDS-
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 5,300$
RATlROAD AID-
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 75,000$. Total valuation $1895 \ldots . .3,027,449$ Total tax rate (per $\$ 1,000$ ) $\$ 8 \cdot 662_{3}$ Population in 1890 was.....20,394 Population in 1896 (est.)....30,000 Interest payable in Sheliby, N. C.

CRAVEN COUNTY.-County seat is New Berne. LOANS- When Due. Floating deht (about).... $\$ 5,000$
 6s, July 1, $\$ 46,025 \ldots . . . . . . . .1909$ Interest is payable in New Berne. Bonded debt Dec. 19,'95...\$46,025 Assessment about $2_{3}$ actual walue Total tax (per $\$ 1.000$ ) '95.. $\$ 11 \cdot 17$ Population in 1890 was.....20,533

## CUMBERLAND CO.-County seat is Fayetterille.

Bonded debt (last ret'ns) . $\$ 106,000 \mid$ Population in 1890 was......27,326 Tax valuation 1895 .... $\$ 2,882,005$

DURHAM. - \{ THOMAS I.. PEAY, Mayor.
This is the county seat of Durham County.
LOANS- When Due. Total debt
6s, J\&J, $\$ 100,000$.... Jan. 2, 1928 6s. Jan., 50,000 .......July 1 , 1918 PUBLIC SCHONL BONDS6s, J\&J, \$24.000..... Sept. 1, 1921 Subject to call.
Interest payable in Durham.
 DURHAM COUNTY.-J. W. Pope, Treas.

## County seat is Durham.

LOANS When Due.
6s, J\&J,
RAIIROAD AID-
Aug. 1, 1507 6s, A\&O, $\$ 60,000$

Oct. 1, 1917
Bonded debt Apr. 11,'95. $\$ 69,500$ Bonds may be called in and paid
Bonds may be called in and paid at any time
INTEREST on the court house bonds is payable in Durham ; on the railroad aid.bonds in Baltimore, Md.

FAYETTEVILLE.-W. S. Cook, Myyor.

|  |
| :---: |
|  |  |
|  |  |
|  |  |
|  |  |

Bonded debt Jan. 1,'96.. \$49,500 Tax valuation 1895 ....... 1,250,000 Assessment about $3_{5}$ actual value. Total tax (per \$1,000) $\left\lvert\, \begin{aligned} & \text { Ponulation in } 1890 \text { was. } \\ & \text { Population in } 1880 \text { was. }\end{aligned}\right.$ Population in 1880 was .......3, 2224

GREENSBORO.-\{ J. E. BOYD, Mayor.
County seat of Guilford County
LOANS- When Due. IMPROVEMEST BONDS, 1887 -
6s, JeJ, $\$ 100,000 \ldots . . . J$ Jan. 1,1917
6s, J.kJ, $\$ 30,000 \ldots$...Jan. 1; 1922
Interest paid in Greensboro.
TAX FREE. - All of the bonds are exempt from taxation.
HENDERSON CO.-W. J. Davis, Treasurer.
County seat is Hendersonville.
REFU DING Bomps- $\quad$ Tax valuation 1895..... $\$ 2,041,855$
 Bonded debt A pro, 1895... $\$ 97,000$ Population in 1890 was.....12,589

## MECKLENBURG CO.-J. W. Совв, Register

 ot Deruls.
## County seat is Charlotte

LOANS- When Due
RS, MEN, $\$ 300,000$...Nov. 1,1920
Floating debt........... 812,000

Tax valuation, personalp3,519,731 Total valuation $1895 \ldots 10,226,146$ Assecsoment is abt, a actual value. Total tax (per \$1,000) ...... $\$ 11 \cdot 00$ | Total debt Mar, $25,96 . ~$ | 312,000 | Population in 1890 was....42,673 |
| :---: | :---: | :---: |
| Tax valuation, real. | P... $\$ 5,556,046$ | Population in 1895 (est.)...60,000 | On Mareb 25,1896 , the county had real estate and other assets to the almuant of $\$ 106,000$.

INTEREST is payable in Charlotte, N. C., and at the American Exobange Natlonal Bank, Now York.
TAX FREE, - All bonds are exempt from taxation provided the holder lives in the State.

NEW BERNE. WM. ELLIS, Mayor
New Berne is in Graven Country.
LOANS- When Dus.
RALLR AD AID BONDS Int. payable at City Ulark's oftie notil debt Apt, 10,1895 , 847,500 Inking fund................. 1,500 Tor Tax valuation, personal. 8500,000 Assesswant abt in actu, 2,000,000 Total tax (per $\$ 1,000$ )...... $\$ 16 \cdot 16$ Population in 1890 was......7,843 Net debt... 36,000| Opulation in 1895 (est.).....9,0000
RALEIGH.-\{ $\begin{aligned} & \text { W, M. RUSS, Mayof. } \\ & \text { JOSEPH G, BROWN }\end{aligned}$
Raleigh is the county seat of Wake County.
 5. JUSOLILRATED DEBT BOsDS

MWei DEBTJuly 1, 1919
$58, J \& J, \$ 25,000 \ldots \ldots$. July 1,1919
88, J\&J, \$81,150.
$\begin{array}{ll}\text { July, } & 1897 \\ \text { July; } & 1907\end{array}$
INTEREST on the fanded debt bonds is payable in Ralelgh; all other Interest payable in Baltimore. Coupons are all tax-recelvable.
TOTAL DEBT, ETC.-The total bonded debt on Dec. 30, 1895, was $\$ 23 \mathrm{t}, 150$; sinking fand arsets, about 827,256 ; not debt, $\$ 204,588$.
TAX FREE.-The bonds of this elty are all exompt from elty taxathon.
ASSESSED VALUATION in 1890 of real estate was $\$ 3,102,236$; of personal property, $81,769,007$; total, $84,871,243$; total tax rate (per $\$ 1,000), \$ 12 \cdot 834$. Real estate is assessed at "about 3 of its actual value."
PJPULATION.-The popalation in 1890 was 12,678 ; in 1880 it Was 9,265 ; in 1895 (estimated), 15,000 .
RUTHERFORD COUNTY.-W. J. Mode,

## R-gleter of Deeds.

County seat is Eutheriordton.
LOANS
When Due.
Ract 1 D
6a, oct 1, 8100,000 ... Ott. 1,1905
Interest payable at Ruther. 1,1906
Bonded debt Jan. 1, 1896, $\$ 127,300$
Tax valination, real. .....\$1,576,073 Tax valuat'm, personal. 539,710 Total valuation 1895 ... 2,115,783 A ascasment about $z_{3}$ nctual value. Population in 1890 was..... 18,770
COUGHENOUR, Mayor
SALISBURY.-\{ $\left\{\begin{array}{l}\text { W. C. COUGHENOUR, Mayo } \\ \text { D. A. ATWELL, Treasurer. }\end{array}\right.$
This city is the county seat of Rowan County.
LOANS
Fhen Due. $\mid$ Ket debt Jan. 21, 1896...
$\ldots 847,000$ Ss, June 1, $\$ 15,000$...June 1, 1901 Assessment abont 23 setual valne. Sa, June 1, 15,000 ..JJue 1, 1911
58, June 1. 20,000 . June 1, 1921
 Bonded debt Jan. 21, $1890.850,000$
$8 i n k i n g ~ f o n ~ L ~$
INTEREST is parable in Yeo York City.

## SALISBURY TOWNSHIP.-J. S. Mo Cubbins, Jr., Treasurer.

## In Rowan County.

Sa, Jed, \$80,000_........Due 1930 Popalation in 1890 was......6.411 Bonded debt Dec. $20,1895 . \$ 50,000$

Populatilon in 1895 (about) $-7,500$
Tax valuation 1894....\$8,113,358
ST A NLY CO.-County seat is Abemarle.
LOANS- When Due. Total debt (last retarni). $\$ 100,000$



## WILMINGTON.-Owen Fennell, Treasurer.

Wilmington is the county-seat of New Hanover County.
LOANS -
When Due.
$58, J 6, \mathrm{~J}, 820$ (Gold) 1892
C. F. \& Y RTE ....Jan. 1, 1922

59, .... $8150,000, \ldots . . J a n, 1,1919$
58, JdEJ, $\$ 150,000 \ldots .$. Jan. 1, 1912

## O. \& E. C. RR. (When fss'd)- Gs.... $8100,000 . . . \mathrm{Jan} .1,191$ <br> Ms. 87.000 House Bonds- 1008

 7s, \$7,000........................ 1903 ․, $811,200 \ldots$The funding bonds of 1892 were issued to take up all of the "old city debt."
INTEREST on funding bonds of 1892 is payable in Wilmington and New York; on the new funding bonds in Baltimore and Wilmington. Coupons are tax-receivable.
TOTAL DEBT. -The city's bonded debt Apr. 1, 1895, was $\$ 750,600$ on Feb. 1, 1895, the eity had a floating debt of about $\$ 51,000$, and a : sinking fund of $\$ 24,178$. The sinking fund receives yearly 3 cents on each $\$ 100$ of the city's assessed valuation.
ASSESSED VALUATION-The city's assessed valuation and tax rate have been as follows :

|  | Real | Personal |  | Oity Tax. |
| :---: | :---: | :---: | :---: | :---: |
| Fears. | Fstate. | Properly. | Total. | (per $\$ 1,000$ |
| $1894 \ldots \ldots .$. | $\$ 5,538,755$ | $\$ 1,610,285$ | $\$ 7,149,040$ | $\$ 23.40$ |
| $1892 \ldots \ldots .$. | $5,243,569$ | $2,421,382$ | $7,664,951$ | 23 |
| $1885 \ldots \ldots .00$ | $3,397,505$ | $1,762,146$ | $5,159,651$ | 17.50 |

Property is assessed at about $\%_{3}$ less than its actual value.
POPULATION in 1890 was 20,056 ; in 1880 was 17,350 .
WILSON.- $\left\{\begin{array}{l}J O H N ~ F . ~ B R U T O N, ~ M a y o r . ~ \\ J O H N ~ R . ~ M O O R E, ~ C l e r k . ~\end{array}\right.$
Wilson is in Wilson County.
LOANS- When Duse. Total valuation 1895...\$1,382,353 5s, Ad. $0, \$ 74,000$.....Jan. 1, 1912 Floating debt.............. $\$ 2,500$ Total debt Mar. 19, 1895. \$76,500 Water debt (included)... 60,000 $\begin{array}{ll}\text { Tax valuation, real....... } & 702,152 \\ \text { Tax valuation, personal. } & 630,201\end{array}$ state tax (per $\$ 1,000, \ldots \ldots . \$ 2 \cdot 53$ City tax (ver $\$ 1,000$ ). Average sohool tax. Population in 1890 was Population in 1896 (est.....2,126

Property is assessed at not more than two-thirds of its actual value.
INTEREST is payable at the Chemical National Bank, New York,
WINSTON. $\left\{\begin{array}{l}\text { EUGENE L. GRAY, Mayor. } \\ \mathrm{J} .0 . \text { MAGRUDER, Treasurer. }\end{array}\right.$
Winston is the county seat of Forsyth County.
LOANS- When Due. Total debt Jan. 1, 1896... \$410,000. бs, F\&A. $\$ 100,000$..Aug. 15, 1910 Tax yaluation, real..... $\$ 1,649,000$ 5s, M\&N, 100,000.....May 1, 1911 Railiroad BondsTax yaluation, real..... $\$ 1,649,000$ Gs MLROAD Bonos6s, M\&N, $840,000 \ldots$ Nov. 15,1909
WATER WORKS AND OTHIR P WATEE WORK8 AND OTHER PUR-POSES58, MdsS, $\$ 160,000$....Sept, 1, 1924 Floating debt............. 10,000
Principal of all except the raflroad bonds is payable in gold.
TAX FREE.-All of the city's bonds are exempt from taxation.
INTEREST on the railroad bonds is payable at Winston; on others at Baltimore, Md.

# State of South Carolina. 

DEBT, RESOURCES, Etc.

Admitted as a State
One of Original Thirteen
Total area of State
30,570
State Capital Columbia
Governor (term expires Dec. 1896) - - - J. Gary Evans Secretary of State (term expires Dec. 1896) - D. H. Tompkins Treasurer (term expires Dec. 1896) - . W. T. C. Bates
Legislature meets annually on the second Tuesday in January, and there is no limit to length of sessions.

HISTORY OF DEBT.-For history of South Carolina's debt from 1794 to the present time see the State and City Supplement of April, 1893, pages 163 and 164. The State debt at the date of our last returns consisted of the following items:

PAR VALUE OF BONDS-The brown consols, the brown bonds exchangeable for the same and the bine bonds are all for $\$ 500$ and $\$ 1,000$.
INTEREST is payable in New York at the National Park Bank; in Columbia, South Carolina, at the State Treasury; and in Charleston at the South Carolina Loan \& Trust Company.
TOTAL DEBT. The total valid bonded debt at the date of our last returns was $\$ 6,476,544$; eash liabllities, $\$ 402,215$; total debt, $\$ 6$, 878,759; eash assets, $\$ 203,256$; net debt, $\$ 6,675,503$.
ASSESSED VALUATION.-The State's assessed valuation and tax rate at different periods are shown in the table below. "If assessments for taxation were made according to laws governing the same, the taxable property of the state weuld easily be $\$ 300,000,000$ "- [State Treasurer in 1891.7

|  |  |  |  | $\begin{aligned} & \text { ax per } \\ & 1,000 . \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |
| Years．Estate． $1894 \$ 100,415,856$ | $\begin{gathered} \text { Property. } \\ \$ 49,43,984 \end{gathered}$ | $\$ 23,944,796$ | \＄173，764，636 |  |
| 1892. |  | 26，783，607 |  |  |
| 1891. |  | 26，065，890 | 168，242，679 |  |
|  | 4，28109 | 17，905，913 | 150，602，451 |  |
| 1889． $1888.84,5615,944$ | 41，531，026 | 17，243，373 | 145，290，343 | 0 |
| 1887． $82,943,380$ | 41，867，145 | 16，263，822 | 141，074，347 |  |
| 1884． $87,649,142$ | 47，060，875 | 15，263，348 | 149，973，365 |  |
| 1880．76，583，666 | 36，574，858 | 7，392，900 | 120，551，624 | 5 |
| STATE PROPE | TY．－＂The | ate owns val | able deposits o | of phos－ |
| phates，and its rev | ue from the | mining of th | m has increase | ed from |
| \＄196．698 in 1886 to | \＄237，149 in 1 |  |  |  |
| POPULATION | STATE． | he populati | of South | ha |
| been as follows in | years nam |  |  |  |
| 1890．．．．．．．．1，151， | 49 1860．． | 703，708 | 830 |  |
| 995， | 771850 | 668，507 | 1810． |  |
| 1870．．．．．．．．．705， | 66 1840. | 594，398 | 1810．．． | 415，115 |
| In 1860－70 increa | e was 1．898， | 0.27 per ce | ；in 1870－80， 2 | 289，971， |
| or $41 \cdot 10$ per cent； | 1880－90， 1 | 72 ，or $15 \cdot 6$ | per cent． |  |
| The proportion of | the colored p | ulation was | 60．70 per cent | in 1880 |
| d $60 \cdot 16 \mathrm{per}$ cent | 1890．In | mber black | were 393，944 | in 1850； |
| ，320 in 1860； | ，814 in 187 | 4，332 in | ；692，503 in | $1890 .$ |

Cities，Counties and Towns in the

## STATE OF SOUTH CAROLINA．

CHARLESTON．－$\left\{\begin{array}{l}\text { J．ADGER SMYTH，Mayor } \\ \text { J．O．LEA，Treas．}\end{array}\right.$
Charleston is the county seat of Charleston County．In consequence of the War the city＇s bonds became overdue，principal and interest． The conversion bonds were issued to settle this indebtedness．

LOANS－Bonds－When Due． 5 s，A\＆O，$\$ 50,000 \ldots .$. Oct． 1,1922 CONVERSION BONDS－ $15 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 56,000$ ．．．．．Oct． 1,1923

 $6 \mathrm{~s}, \mathrm{~A} \& 0,18,000 \ldots .$. ．．．．t． 1,1898 4s，J\＆J， $3,361,700 \ldots . . .-1909$
PAR VALUE OF BONDS．－The bonds are coupon bonds for $\$ 100$ ， $\$ 500$ and $\$ 1,000$.
INTEREST．－Interest is payable at Charleston City Treasury；cou－ pons are all tax－receivable．

TOTAL D，bT，SINKING FUNDS，ETC．－The subjoined statement shows Charleston＇s total municipal debt on the first of January of each of the years mentioned．
$\begin{array}{llllll}\text { Total bonded debt．} . . \$ 3,839,700 & 1896 . & 1895 . & 1894 . & 1893 . & \\ \$ 3,851,200 & \$ 3,880,900 & \$ 3,887,000\end{array}$ DEBT LIMITATION．－The city can issuebonds only when auth－ orized by a two－thirds vote of its citizens at a popular election held in accordance with a two－thirds vote of both the City Council and the State Legislature．Under the new Constitution the debt cannot be increased，the limitation being eight per cent of the assessed val－ uation．

ASSFSSED VALUATION．－The city＇s assessed valuation（about $2_{3}$ cash value）and tax rate have been as follows：

| Years． | Real． | Personal． | Total． | \＄1，000． |
| :---: | :---: | :---: | :---: | :---: |
| 1895．．．． | ． $\mathbf{1 6 , 6 3 0 , 3 6 4 ~}$ | \＄6，112，472 | \＄22，742，836 |  |
| 1894 | 16，685，232 | 6，636，770 | 23，322，002 | \＄31．00 |
| 1893 | 16，591，139 | 7，061，605 | 23，652，744 | 35.00 |
| 1892 | 14，960，926 | 7，026，196 | 21，987，112 | 31.50 |
| 1891 | 14，878，430 | 6，554，601 | 21，433，031 | $28 \cdot 25$ |
| 1890 | 14，800，000 | 6，586，539 | 21，386，539 |  |
| 1889 | ．14，726，565 | 6，699，087 | 21，425，652 | $34 \cdot 25$ |
| 1888 | 14，527，350 | 7，042，205 | 21，569，555 | $33 \cdot 75$ |

＊Tax rate in 1894 included State tax，$\$ 8 \cdot 63$ ；eity tax，$\$ 21 \cdot 00$ ；school tax，$\$ 1 \cdot 37$ ；total，$\$ 31 \cdot 00$ ．In 1895 the city tax was $\$ 21 \cdot 00$ and the school tax $\$ 1 \cdot 38$ ．In 1890 the city tax was $\$ 23.00$ and the school $\operatorname{tax} \$ 1.75$ ．

POPULATION．－In 1890 population was 54,955 ；in 1880 it was 49,984 ；in 1870 it was 48,956 ．According to local figures the popula－ tion in 1894 was 65,000 ．

## CHESTER CO．－J．R．CULP，Supervisor．

County seat is Chester．
LOANS When Due Railload aid bonds－ Cos，Feb．1，$\$ 75,000$ ．．．．Apr． 1,1905 payable at Chester． Bonded debt Feb．8，＇ $96 \ldots .875,000$ Floating debt ．．．．．．．．．．．．．． 10,000 Total debt Feb．8，1896．．．．85，000

Tax valuation real $\ldots$ ．．．$\$ 2,875,835$ Tax valuation personal． 890,393
Tax valuation $1895 \ldots . .2,766,228$ Tax valuation $1895 \ldots . . \quad 2,766,228$ Total tax per $\$ 1,000 \ldots .$. Population in 1890 was．．．．．． 26,660 TAX FREE．－The alove bonds are exempt from taxation．

COLUMBIA．－F．W．McMaster，Mayor．
Columbia is the capital of the State and the county seat of Ricluland County．In 1880 the city funded the entire amount of its debt（prin－ cipal and overdue interest）into the first issue of bonds below de－ scribed．The water bonds，secured by first mortgage on water works costing over $\$ 400,000$ ，were issued in 1891 for improvements．

LOANS－T．Onterest．－Tle．When Principal．Dutstandy NAME city funded debt， 1880 ．3－4 \＆J Thly 1， 1910 \＄852，18


## ＊Free from city tax．

PAR VALUE OF BONDS．－The bonds are for $\$ 100, \$ 500$ and \＄1，000．
INTEREST．－The bonds bore 2 per cent interest till July 1，1891， ：and will bear 3 per cent till July 1，1900；thereafter 4 per cent．This
interest is payable at the City Treasury．The coupons are tax－receiv－ able exeept for water rents．
BONDED DEBT at the date of our last returne was $\$ 852,186$ ．
DEBT LIMITATION．－The city cannot create a debt in excess of one－eighth the assessed valuation of city property．
ASSESSED VALUATION．－The city＇s assessed＊aluation（about $1_{2}$ cash value）and tax rate have been as follows ：

|  | Real | Personal | Tolal Ass＇d | Tax per |
| :--- | :---: | :---: | :---: | :---: |
| Years． | Estate． | Property． | Valuation． | $\$ 1,000$. |
| $1892 \ldots \ldots \ldots . . \$ 3,254,105$ | $\$ 1,703,196$ | $\$ 4,957,301$ | $\$ 10.00$ |  |
| $1888 \ldots \ldots \ldots .2,755,752$ | $1,245,639$ | $4,001,391$ | $\ldots .$. |  |

The tax rate in 1891 includes：State tax $\$ 13,00$ ；county and school tax $\$ 9 \cdot 00$ ；city tax proper $\$ 13 \cdot 00$ ．
POPULATION．－In 1890 population was 15,353 ；in 1880 it was 10，036．

GREENVILLE．－$\left\{\begin{array}{l}\text { JAS．T．WILLIAMS，Mayor．} \\ \text { F．J．BOSTICK，Clerk and T }\end{array}\right.$
This city is the county seat of Green ville County．
LOANS－
When Due．
BRIDGE BONDS
．May 1， 1905
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 8,500$ ．
Bonds－
6s，J\＆J，$\$ 10,000 \ldots . . . . J u l y$ y 1,1906 PAVING BONDS－
6s，M\＆S，\＄15，000．．．．．Sept．1， 1913 RAILROAD Bonds－ $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 11,600 \ldots . .$. July 1， 1903
 7s，Jan．10，500．．．．．．．Jan．1， 1905 $\begin{array}{lr}6 \mathrm{~s}, \mathrm{~J} \& J, & 5,000 \ldots . . . \mathrm{Jan.} 1,1901 \\ 5 \mathrm{~s}, \mathrm{~J} \& J, & 10,000 \ldots . . . \mathrm{Jan.} 1,1912\end{array}$

6s，F\＆
$6 \mathrm{~s}, \mathrm{~F} \& A, \$ 18,000 \ldots . .$. Feb． 1,1908
$6 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, 7,000$ 6s，F\＆A， $7,000 \ldots . .$. Feb．1， 1911
SEWER BONDS－ 6s，J\＆J，$\$ 75,000$ ．．．．．．July 1， 1922 Coupons are all tax－receivable．
Bonded debt Apr，1，＇95．．$\$ 196.600$ Sinking fund．．．．．．．．．．．．．．．．$\quad 3,000$ Net debt．．．．．．．．．．．．．．．．．．．．．．．．．． 193,600
Tax valuation real．．．．．．．． $1,606,315$ Tax valuation real．．．．．．．． $1,606,315$
Tax valuation personal．． 865,640 Tax valuation personal．．865，640
Total valuation $1895 \ldots . .2,471,955$ Assessment is $40 \%$ ．actual value． City tax（per $\$ 1,000$ ）．．．．．．．．$\$ 12.931_{3} 8,607$
Population 1890 was ．．．．．． Population 1895 （estim．）．．．． 10,000
TAX FREE．－All bonds of this city are exempt from city tax．
GREENVILLE CO．－T．K．Earle，Clerk of Supervisor．
County seat is Greenville．

Bonded debt Apr．11，＇95．\＄163，100 Tax valuation $1894 \ldots . . \$ 7,067,455$ Population in 1890 was．．．．．44，310 $7 \mathrm{~s}, \ldots \ldots$ ．$\$ 49,500$

## KERSHA W COUNTY．－County seat is Camden

 LOANS－When Due．Tax valuation 1894．．．．$\$ 2,889,750$ Total debt（last returns）$\$ 100,000 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．} 22,361 \\ & \text { Population in } 1880 \text { was．．．．．21，538 }\end{aligned}\right.$

LANCASTER CO．－J．E．BLACKMAN，Treas．
County seat is Lancaster．The statement below includes two town－ ships．

LOANS－When Due．｜Tax valuation 1895．．．．\＄1，993，666 7s， 7 s ，Jul ．．．．．．．．．．．．．．．．．．．．．．． 30 years 6 s ，Feb．，$\$ 94,600 \ldots$ Apr． 26,1905 Assessment about -3 actual value． Population in 1890 was．．．．．．．20，761 INTEREST is payable at Lancaster Court House．

LAURENS COUNTY．－L．G．Balle，Treas． County seat is Laurens C．H．
LOANS－When Due．Total debt Feb．1，1895．．\＄149，500 GREEN．Laurens \＆Spart．RR．－ 7 s, Dec．，$\$ 75,000 \ldots \ldots . . .30$ years GREENVILLE \＆LAURENS RR．－ 7 s ，Dec．，$\$ 74,500 \ldots . .$. Total debt Feb．1，1895．．\＄149，500 Total tax（per \＄1，000）．．．．．．．．$\$ 13 \cdot 75$

## SPARTANBURG CO．－L．P．Epton，Aud．

County seat is Spartamburg．
LOANS－When Due．Net debt Nov．1，1895．．．．\＄224，000 RAILROAD AID BONDS－

Avenue $6^{12}$ s．．．．$\$ 234,000$ ankine ．．．．．．Assessment about $3-5$ actual value． Sotal debt Nove 1， $1895, \$ 234,000$ ．Total tax（per $\$ 1,000$ ）．．．．．．．$\$ 13 \cdot 00$ | Total debt Nov．1， $1895 \ldots \$ 234,000$ | Population in 1890 was．．．．55，385 |
| :---: | :---: | :---: |
| Sinking fund |  | Sinking fund

UNION COUNTY．－County seat is Union．
$\begin{aligned} \text { LOANS－When Due．} & \text { Tax valuation } 1896 \ldots . . . \$ 3,500,000\end{aligned}$ REFUNDING RR．BoNDS 1895 － 6s，J\＆J，$\$ 123,500$ ．．．．July 1， 1925 Total debt Apr．1， 1896 \＄123，500

Assessment is $1_{2}$ actual value． Assessment tax（per $\$ 1,000$ ）＇ $94 . . \$ 17 \cdot 00$ Population in 8806 （est）

## ADDITIONAL STATEMENTS．



# State of Georgia. <br> IIS 

debt, Resources, Etc.

Admitted as a State
One of the Original Thirteen
Total area of State (square miles)
59,475 State Capital

Atlanta
Governor (term expires *Nov. 1896) - . Wm. Z. Atkioson Secretary of State (term expires *Nov. '96) - Allen D. Candier Treasurer (term expires ${ }^{*}$ Nov. 1896) - Robert U. Hardeman Comptroller (term expires *Nov. 1896) - William A. Wright

Legislature meets annually in October, and sessions are limited to fifty days.
-Section 49 of the Code says: "The Governor-elect shall begin the diseharge of his duties from the time of his inauguration. The ceremony of General Assembly next after the election, and on such day of that week as the General Assembly by joint resolution appoints. On failure of appointment, it takes place at 12 o'elock, meridian, on Saturday of that week, unless provented by providential causes", Article V., section 2, paragraph 1 of the Constitution says that the Secretary of state, Comp-
troller-General and Treasurer shall "hold their offices for the same troller-Genemal and Tt
time as the Governor."

HISTORY OF DEBT. - We are compelled to omit the interesting detalls of Georgla's early history in debt making heretofore given. The full statement will be found in the State and City Supplement for April, 1893, pages 165 and 166 . The debt of the state is now being steadily reduced, $\$ 100,000$ being devoted each year to that purpose. Moreover the State Constitution adopted in December, 1877, provides against the ereation of any bonded debt "except to repel invasion, suppress insurreetion, or defend the State in time of war," $\$ 200,000$ being made the limit for floating in* debtedness which may be temporarily incurred in case of deflelency in the revenues. The credit of the commonwealth has in fact become so good that in May, 1890, an issue of $\$ 1,833,000$ of $31_{3}$ per cent refundling bonds, having an average life of $221_{3}$ years, were sold at par.

## LOANS-

P. Int. Payable. When Drine. Outstand'g. mame and purpose. $\begin{array}{llll}7 & J & \text { J J July. } 1,1896 & 8542,000 \\ \text { 412 J J J Jan. } & 1,1912 & 207,000\end{array}$


 $\$ 100,000$ payable yearly, 1917 to 1934 and $\$ 33,000$ in 1935 . 278,000
 Falling due as follows: 83,000 July, $1932 ; 862,000$ April, 1933 ; $\$ 89,000$ April, $1934 ; \$ 92,000$ June, $1030 ; \$ 2,000$ January, 1936 ;
PAR VALUE OF BONDS,-Bonds are in pleces of $\$ 500$ and $\$ 1,000$.
INTEREST on the university bonds is payable at the State Treasury in Atlanta, and all others at Atlanta, Ga., and at the National Park Bank, Now York City.
TAX FREE. - All of the above-mentioned bonds are exempt from taxation.
BONDED DEBT.-The valld bonded debt of the State of Georgla on the 1st of October, 1895 , was $\$ 9,439,000$, of whieh $\$ 8,436,500$ was interest-bearing and $\$ 2,500$ was past due and non-Interest bearing, and a floating debt of $\$ 90,202$, conalating of a land scrip fund on whloh 7 p . e. faterest is paid; total debt, $88,529,202$; sinking fund, $\$ 200,000$; net deat, $\$ 8,329,202$. The contingent llablities of the State on Ootober 1, 1895, were $\$ 164,000$ of Sonth Georgla \& Florlda RR. bouds, indorsed by the State of Georgia.
STATE PROPERTY,-The State owns the Western \& Atlantle RR. extending from Atlanta, Ga, to Chattanooga, Temn., 138 miles, and has leased It for 29 vears from December 27, 1890, to the Nashillle Chattanooga \& 8t. Louls RR, Company at a rental of $\$ 420,012$ per annum.
'DEST LIMITATION. - "The bonded debt of the State shall never be increased except to repel favasion, suppress fnsurrection or defend the State fo time of war." (Constitution of 1877, Art. IV, Sec. 12, Par. 1. ASSESSED VALUATION,--The State's aesessed valuation (which is not over 50 p . c. of actual value) and tax rate have been as follows: Fears. Real Estate. Personal Railroads. Total. Tax Per $\$ 1.000$,
 $\begin{array}{lll}1894 \ldots . .285,613,778 & 143,399,145 \\ 19934 . . . & 253,754,634 & 156890,114\end{array}$ $\begin{array}{ll}1892 . . . . & 253,754,634 \\ 258,877,830 & 156,890,119 \\ 162,271,679\end{array}$ $1890 \ldots . .2250,045,915 \quad 152,311,869$ $\begin{array}{lll}1888 . . . . & 205,751,936 & 140,186,901 \\ 1895,616,435 & 132,246996\end{array}$ $\begin{array}{lll}1885 \ldots \ldots . & 179,046,059 & 119,200,739 \\ 1880 \ldots & 139,657,250 & 9920,275\end{array}$ $\begin{aligned} & 1875 \ldots . . \\ & 1870\end{aligned} \quad 261,755,8814$

## * Including raliroads.

POPULATION OF STATE.-The population of Georgia has been as follows in the years named:


In $1860-70$ increase was 126,823 , or 12.00 per cent; in $1870-80$ 353,071 , or $30-24$ per cent; in $1880-90,295,173$, or $19 \cdot 14$ per cent.
The proportion of the colored population was 47.02 per cent in 1880 and 47.01 per cent in 1890. In number blacks were 384,613 in 1850; 465,698 in 1860; 545,142 in 1870, 725,133 in 1880, and 863,716 in 1890.

## Cities, Counties and Towns <br> in the

## STATE OF GEORGIA.

ALBANY.-\{票. L. WIGHT, Mayor. This city is in Dougherty County.

LOANS- When Due. Total debt Feb. 1, 1895.. $\$ 92,000$ | 6s, Jan., $\$ 88,000$...Jan. 15,1897 | Total valuation 1894 |
| :--- | :--- | :--- |
| (\$1,000 due yearly) to Jan. 15,1918 | City tax (per $\$ 1,000$ ) |

 INTEREST is payable at the Mercantile Nat. Bank, New York City.

AMERICUS.- $\{$ A. S. cUTTS, Mayor
This ERE QENRY S. DAVIS, Treasurer.
LOANS BUILDNG BONDS-
6s, A\&O, $\$ 30,000, \mathrm{~g} \ldots$ Apr. 1, 1920 6 48 B BON5
68, A\&O, \$35,000, g. . Apr. 1, 1919
6s, Jan. 1, \$22,000...Jan. 1, '96-18 \$ 2.000 due every 2 years. 6s, A\&0, $\$ 25,000 \ldots$....Sept. 1, 1920 Population in 1895 (estim'a). 8,000 ter bonds is payable at New yor TAX FREE - All other bonds by Hambletond Co., Batate,

## ATHENS.- $\begin{aligned} & \text { W. D. O'FARRELL, Mayor. } \\ & \text { W. W. TURNER, Treasurer. }\end{aligned}$

Athens is the county seat of Clark County. This city has never failed in the payment of principal or interest of its delit.
LOANS - When Due. SEWER BONDS 1891-
8s, J\&J, $\$ 24,500 \ldots$...July 1,1898 68, J\&J, $\$ 6,000$........Jand 1,1897 SCHOOL BONDS 1886-
$\mathrm{Ss}, \mathrm{JdJ}, \$ 20,000 \ldots . . . \mathrm{July}$ 1, 1916

Water Bonds 1892 - 1,1921 5s, M\&N. $\$ 26,000$.Nov. 1, '96 to '12 $5 s, \mathrm{M} k \mathrm{~N}, \$ 96,000$ yearly.)

INTEREST on water works bonds payable at N. X, and A thens; on all other bonds at Athens. All coupons are recelvable for oity taxes. TOTAL DEBT (all bonded) December 20, 1895, was $\$ 203,500$.
DEBT LIMITED by State Constitution to 7 p.e. of assessed valuation TAX FREE. All the bonds are exempt from city taxation.
ASSESSED VALUATION in 1893 of real estate and personal property was $\$ 6,325,778$. Real estate is assessed at its actual value. POPULATION in 1890 was 8,639 ; in 1894 (estimated), $10,000$.
ATLANTA.- \{PORTER KING, Mayor,
J. II, GOLDSMITH, Comptroller.

Atlanta is the county seat of Fulton County. In 1893 the city of West End was annexed and $\$ 52,000$ of bond s assumed.
LOANS-
When Due.
6s, JdEJ, $\% 55,500 .$.
FLOATING DEMT-
FLOATING DEMT-
Jan. 1, 1914 GEORGLA AIR LINE.
$7 \mathrm{~s}, \mathrm{~J} \mathrm{~J} \mathrm{~J}, \$ 300,000$.
Gborgid Western RR. 1, 1899
8s, J\&J, $\$ 300,000 \ldots$...Jaly 1, 1902
$88, \mathrm{~J}=\mathrm{J}, \$ 77,500$

 $42 \mathrm{Las}, \mathrm{J} \mathrm{JJ}, \quad 22,000 \ldots \mathrm{Jan}$. 1,1917

. ...... \$50,000 ...Apr. 1. 1910
PAR VALUE. - Bonds are in pieces of $\$ 100$ and multiples of same INTEREST is payable in Atlanta and at the Fourth Ni,to al Bank and Natlonal Park Bank, in New York City. All issuen carry taxrecelvable coupons.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Atlanta's total municipal debt and the water debt on the first of January of each of the last four years.
1896. 1895. 1894. $\begin{array}{ccccc}\text { Total bonded delt.... } \$ 2,956,000 & \$ 2,961,000 & \$ 2,966,000 & \$ 2,954,000 \\ \text { Water debt........... } & 1,127,000 & 1,127,000 & 1,127,000 & 1,127,000\end{array}$ Water debt......... $1,127,000$ 1, 127,000 , $1,127,000$, 1,1
The city charter requires that bonds to the amount of $\$ 3,500$ be purchased annually by the sinking fund and retired. In addition to this requirement a slnking fund of $\$ 9,334$ annually has since been established to be set aside from taxes.
CITY PROPERTY,-The eity owns its water works, which are valued at $\$ 3,000,000$, and other property valued at $\$ 2,573,650$.
DEBT LIMITATION.- Atlanta's charter forbids the increase of the eity's debt.
TAX FREE.-All the above bonds are exempt from the city tax
ASSESSED VALUATION,-The eity's assessed valuation (about $\mathrm{r}_{8}$ actual value) and tax rate have been as follows:

|  | Real | Personal | Total Assessed | Oity |
| :---: | :---: | :---: | :---: | :---: |
| Fars. <br> 1895. | Estate. 42.856.301 | Property. <br> \$11, 808,230 | Valuation. | $\$ 15$ |
| 1894. | 42,897,780 | 12,580,565 | 55,478,345 | 15.00 |
| 1893. | 41,524,666 | 13,075,443 | 54,600,109 | 15.00 |
| 1892 | 39,201,777 | 14,240,968 | 53,442,745 | 15.00 |
|  | 35,502,618 | 14,405,332 | 49,907,950 | 15.00 |
| 1889 | 27,090,000 | 9,000,000 | 36,090,000 | 15.00 |
| 1888 | 25,590,681 | 9,003,517 | 34,594,198 | $15 \cdot 00$ |

The total tax rate (per $\$ 1,000$ ) for 1895 was $\$ \cdot 6^{\circ} 60$, being made up o the State tax, $\$ 3 \cdot 60$; county tax, $\$ 7 \cdot 00$, and city tax proper, $\$ 15 \cdot 00$.
POPULATION in 1890 was 65,533 ; in 1880 it was 37,409 . The estimated population in 1895 was 115,000 .

AUGUSTA.- $\begin{aligned} & \text { WHLLIAM B. YOUNG, Mayor. } \\ & \text { JAS. W. WALKER, Treasurer }\end{aligned}$
Augusta is the county seat of Richmond County. The city has never falled in the payment of principal or interest of her debt. None of the following bonds are payable before maturity.


PAR VALUE OF BONDS. - The bonds of this city are in pieces of $\$ 100, \$ 250, \$ 500$ and $\$ 1,000$ each.

## TAX FREE. - All of the city's bonds are exempt from city tax.

INTEREST is payable in Augusta, and all coupons are tax-receivable The annual interest charge on the city's bonded debt is being steadily reduced by the maturity of old issues of bonds and substitution of new issues at reduced rates of interest. Within two years it is probable that the income from water rents alone will pay all the interest on the city's debt.
TOTAL DEBT, ETC.-The city has no floating debt. The following statement shows Augusta's total bonded debt (including the water debt) on the first of January of each of the years mentioned,

| Year | Bonded debt. | Year | Bonded debt. | Yea | Bonded debr |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1896 |  | 1891 | 1,78,800 | 1880 |  |
|  | 1,752,800 |  | 1,744,800 | 1878 | 0 |
| 1894 | 1,750,800 | 1883 | 2,061,000 |  |  |
| 1893 | 1,750,800 | 1881 | 2,082,250 | 1872 | 1,383,750 |
| 1892 | 1,751, |  |  |  |  |

DEBT LIMITATION.-The Constitution of the State of Georgia, adopted in 1877, limits municipal indebtedness in this State to 7 per bent on the amount of taxable property. Augusta's debt at that time was in excess of that limitation and still is. Therefore under no circumstances can the debt of the city be increased. No bonds can be lawfully issued except for the purpose of retiring old issues as they fall due. No obligation of this city has ever been repudiated or scaled. CITY PROPERTY.-The city owns its water works, valued in 1894 at $\$ 600,000$, the Augusta Canal, valued at $\$ 1,500,000$, and more than $\$ 200,000$ in other good real estate within city limits. The annual income from water rents (canal and water works) was reported in 1894 as about $\$ 90,000$, and increases yearly from new industries and new extensions of water mains.
ASSESSED VALUATION.-The city's assessed valuation and tax rate have been as follows;

| Years. | Real | Personal | Total Assessed | Oity tax |
| :---: | :---: | :---: | :---: | :---: |
| 1896. | 6,588,350 | \$5,931,832 | \$22,520,182 | (er $\$ 12.5000$ |
| 1894 | 16,572,650 | 5,830,948 | 22,403,598 | 12.50 |
| 93 | 16,278,450 | 6,448,545 | 22,726,995 | 12.50 |
| 1892 | 16,468,950 | 5,643,992 | 22,112,942 | 12.50 |
| 1891 | 16,041,973 | 5,309,326 | 21,351,299 | 12.50 |
| 1889 | 15,402,853 | 5,010,828 | 20,413,681 | 12.50 |
| 1888 | 15,241,450 | 4,933,806 | 20,175,256 | 15.00 |
| 1880 | 9,010,960 | 5,028,107 | 14,039,067 | $15 \cdot 83{ }^{13}$ |

The total tax rate in 1894 was $\$ 23 \cdot 27$ per $\$ 1,000$. This includes State tax, $\$ 4 \cdot 37$; county tax, $\$ 4 \cdot 30$; school tax, $\$ 2 \cdot 10$, and city tax proper, $\$ 12.50$.
POPULATION.-In 1890 population was 33,300; in 1880 it was 21,891 . By the directory count the population in 1893 exceeded 38,000 and, including the immediate suburbs, was in 1896 about 45,000 .
BRUNSWICK.-County seat of Glynn County.

LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation, 1894.... } \$ 6,523,795 \\ & \text { City tax (per } \$ 1,000 \text { ) }\end{aligned}\right.$ | SEWER BoNDS- |
| :--- | :--- |
| 5s, J\&J, |
| Interest payable in | Interest payable in Brunswick,

and New York City. Population in 1895 (est.) ...10,000
Total debt Jan. 1, 1895... $\$ 338,000$
$\$ 1,000$
The sinking fund receives annually $\$ 1,000$
COLUMBUS.- $\left\{\begin{array}{l}\text { ClIFF. B. GRIMES, Mayor. } \\ \text { M. M, MOORE, Clerk. }\end{array}\right.$
County seat of Muscogee County.

 PAR VALUE $\$ 500$ and multiples of the same. All issues carry taxreceivable coupons.
INTEREST is payable at the office of the City Treasurer.
TOTAL DEBT on January 1, 1896, was $\$ 469,200$. The city has no water debt, no floating debt, and no sinking fund.
TAX FREE. - The city's bonds are exempt from taxation.
CITY PROPERTY.-The city owns real estate and improvements valued at $\$ 389,000$.
TAX VALUATION (about $90 \%$ actual value) in 1895 of real estate was $\$ 7,047,755$; personal property, $\$ 5,969,000$; total, $\$ 13,016,655$. In 1892 the total valuation was $\$ 15,272,526$, in 1891 was $\$ 13,932,564$, in 1890 was $\$ 8,178,655$; in 1889 was $\$ 8,001,300$; in 1888 was $\$ 7,418,005$ in 1887 was $\$ 6,526,130$. The city and school tax (per $\$ 1,000$ ) in 1895 was $\$ 10$; State tax, $\$ 3 \cdot 15$; county tax, $\$ 4 \cdot 85$. The valuation of personal property assessed in 1890 was only $\$ 201,060$, and in previous years the amount was still less.
POPULATION in 1890 was 17,303 ; in 1880 it was 10,123 , Accord-
ing to local figures the population for 1895 was estimated at 19,300.
ELBERT COUNTY.-T. M. Swift, Chairman. County seat is Elberton.

LOANS- When Due.
COURT House and Jall68, Jan., $\$ 39,500$...Jan. 1 6s, (Part due vearly.) Total debt Feb. 1,1895 .. $\$ 39,500$ Tax v iluation, real...... $1,286,052$ dation in 1880 was.....12,957 tion as given above, railroad property \$3s0,000 is taxed for county purposes. INTEREST is payable at Elberton and by the Fiscal Agency, New York City.

## FLOYD COUNTY.-J. B. Hill, Treasurer.

County seat is Rome.
LOANS-
When Due.
Bonded debt Feb. 1, $1896 \$ 50,000$ 68, J\&, J. \$10,000.....Nov.,1896-99 ( $\$ 2,500$ due yearly.) 6s, J\&J, \$40,000..... 1900 to 1915 Interest due yearly. Interest payable at Rome, Ga. Tax valuation 1893.........9,000,000 80 State \& Co.tax (per $\$ 1,000$ ) . $\$ 10 \cdot 00$ Population in 1890 was.....28,391 Population in 1880 was..... 24,418
Population in 1896 about...35,000

V A CON - $\{$ S. B. PRICE, Mayor.
Macon is the County seat of Bibb County. In 1878 the interest on some of the city's bonds was passed and in 1880 the entire debt was funded into sixes. Since that date interest has been promptly paid.
LOANS- When Due. $\left.\right|_{5 s, 0}$ Market House Bonds. $\dagger$ 6s, Q.-J, $\$ 545,800 \ldots . . J$ Jan. 1, 1910 , 5 , $\dagger$ The market house bonds are all 18, Q-J, $\$ 200,000 \ldots$. July 1, 1923 sewer bonds $\$ 130,000$ were issued to and taken by the bond commission. INTEREST is payable in Macon and coupons are tax-receivable.
TAX FREE. - All of the bonds are exempt from city tax.
TOTAL DEBT on January 1, 1896, was $\$ 765,800$. The city treasurer appropriates $\$ 50,000$ yearly for interest on the funded debt bonds and the creation of a sinking fund for the payment of bonds in 1910. The sinking fund now holds about $\$ 190,000$.
ASSESSED VALUATION in 1895 of real estate was $\$ 8,953,887$; personal property, $\$ 5,250,901$; total, $\$ 14,204,788$; in 1894 the total tax rate (per $\$ 1,000$ ) was $\$ 22 \cdot 50$, including State and county tax, $\$ 10 \cdot 00$; city tax, $\$ 12 \cdot 50$. In 1889 the total assessed valuation was $\$ 11,300,423$. Property is assessed at from two-thirds to three-for of its actual value.
CITY PROPERTY.-In 1889 the estimated value of publicbui owned by the city was $\$ 117,000$.
POPULATION.-The population in 1890 was 22,746 ; in 1880 it was 12,749. According to local figures the city's population in 1894 was 22,640 ; that of the suburbs 14,344 .

## MADISON.-Madison is in Morgan County.

LOANS- When Due. Interest is payable in New York. 6s, June 1, *13,000...June 1, 1915 Tax valuation 1894...... 1,263,465 6s, Jubject to call after Juue 1, 1900 Real valuation 1894......1,700,000


## NEWNAN.-M. Powell, Treasurer.

This city is in Coweta County.
LOANS- When Due. Net debt Nov. 25, 1895.. \$64,000 6s, J\&J, \$15,000....Jan. 1, '97'09

 | 6s, J\&J, $\$ 50,000 . . J a n . ~ 1, ~ ' 03-' 23 ~$ |
| :--- |
| Total deht Nov. 25,1895 | Total delt Nov. 25, 1895..\$65,000

Sinking fund............ 1,000 Tax valuation, real....
,016,087 Total valuation $1892 \ldots .1,895,893$ Total tax (per $\$ 1,000$ ) ........ $\% 6 \div 50$ Population in 1890 was -2,859 INTEREST on the water bonds is payable at the National Bank of the Republic. New York City, and at the Treasurer's office, Newman.

## QUITMAN. - $\left\{\begin{array}{l}\text { S. S. BENNET, Mayor. } \\ \text { M. C. WADE, Treasurer. }\end{array}\right.$

LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was...... } 1,868 \\ & \text { Population in } 1895 \text { (est.) }\end{aligned}\right.$ 6s, J\&J. $\$ 20,000$. ....Jan. 1,1924

ROME.-Rome is the county seat of Floyd County.
LOANS 5s, J\&J, $\$ 36,000 \ldots . . . . J a n ., 1912$ WATER BONDS* 6s, J\&J, \$84,600........Jan., 1909

* The water bonds are secured by mortgage on the water works.

INTEREST is payable in New York and Rome, and the coupons are tax-receivable. Interest has been promptly paid since 1876, when the city made an adjustment of her debt.
BONDED DEBT on April 1, 1895, was $\$ 289,400$, including the water debt of $\$ 84,600$. The bonded debt in 1891 was $\$ 304,200$. In 1895 the city will issue new bonds to take up the 8 per cents falling due in 1896.
The sinking fund receives yearly $\$ 5,000$.
WATER WORKS owned by the city are valued at $\$ 150,000$, and the net earnings for the year ending April 6 1892, after deducting running expenses and interest on the water bonds, were $\$ 5,000$.
DEBT LIMITATION.-No liabilities can be created by this city antil its present debt is paid.
ASSESSED VALUATION of real estate in 1892 was $\$ 3,500,000$; personal property, $\$ 1,500,000$; total, $\$ 5,000,000$; total tax rate (per $\$ 1,000), \$ 21 \cdot 00$, including State tax, $\$ 4 \cdot 00$; county tax, $\$ 7 \cdot 00$, and city tax, $\$ 10 \cdot 00$. The actual valuation was estimated in 1892 at $\$ 5,500,000$. The total assessed valuation in 1889 was $\$ 4,300,000$.
The eity's charter limits taxation for all purposes to $\$ 12.50$ per $\$ 1,000$.
POPULATION in 1890 was 6,957 ; in 1880 was 3,877 . A census
taken by the city since 1890 gives upwards of 10,000 population.

SAVANNAH.-\{ $\begin{aligned} & \text { HERMAN MYERS, Mayor. } \\ & \text { C. S. HARDEE, Treasurer. }\end{aligned}$
Savannal is the county seat of Chatham County. Prior to the year 1876 the city's bonds were all 7 s , but since that date a compromise has been made with the bondholders, and all but $\$ 3,800$ of the old bonds have been exchanged for new ones bearing 5 per ceut tax-receivable coupons. The eity of Savannah is prohibited by law from issuing ary bonds in addition to those already outstanding.

LOANS- $\quad$ Interest- The Then Principal.-Tand NAME AND PURPOSE, $1879{ }^{\text {P. Cl. Payable. When Due. Outstand'g. }}$


PAR VALUE OF BONDS. - Bonds are for $\$ 50, \$ 100, \$ 300$, $\$ 500$ and $\$ 1,000$.
INTEREST is payable in Savannah, and in New York at the Ameri--can Exchange National Bank. Coupons are tax recelvable.
TAX FREE.-All bonds are exempt from taxation by the city.
TOTAL DEBT, SINKING FUNDS, ETC. - The subjoined statement shows Savannah's total municipal debt and the sinking fund held by the city against the same on the first of January, 1896, 1895, 1893 and 1892.

Net debt on Jan. 1. $\overline{\$ 3,412,700} \overline{\$ 3,450,700} \overline{\$ 3,494,400} \overline{\$ 3,555,150}$
The eity has no floating debt. The sinking fund receives yearly $\$ 46,000$.
WATER WORKS. - The water works owned by the city were bullt In 1853-4, and subsequently improved at a total cost of $\$ 1,000,000$.

DEBT LIMITATION. - The city is debarred by state law from issulag more bonds.
ASSESSED VALUATION. -The elty's assessed valuation in 1895 (about \& of its cash value) and tax rate have been as follows:

| Years. Real Estate. | Personal | Total Sss. | Tax Rate |
| :--- | :---: | :---: | :---: |

The State, county and eity tax rate (per $\$ 1,000$ ) tn 1894 was $\$ 25 \cdot 90$, State and county tax being $\$ 10^{-90}$ and elty tax $\$ 15 \cdot 00$. The eity tax rate ( $\$ 15 \cdot 00$ ) is gross rate, the net belag $\$ 13 \cdot 50$. In former years when the gross eity rate was $\$ 21 \cdot 25$ the net rate was $\$ 19 \cdot 13$.
POPULATION in 1890 was 43,189; In 1880 it was 30,709 ; in 1896 It was estimated at 63,980.
V ALDOST A.- $\left\{\begin{array}{l}\text { J. G. GRawrord, Mayor. } \\ \text { A. PARISH, Treasurer. }\end{array}\right.$
This eity is ta Lowndes County.
LOANS- When Due |Arsessment is 23 actual value.


Tax valuat'n 1895 (abto. $2,200,000$
INTEREST payable in New York or Valdosta.
TAX FREE. - All bonds of thls city are exempt from taxation.

## State of Florida. <br> ITS

## DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 301828) - March 301822 Admitted as a State (Act March 3 1845)
Total area of State (square miles)
State Capital
March 31845
58,680
Governor (term exp. Tues. aft. 1st Mon. Jan. 97) H. L. Mitchell
Secret'y of State (till Tues. aft. 1st Mon. Jan. 97) J. L. Crawford
Treasurer (till Tues, after 1st Mon. Jan. '97) - C. B. Collins
Legislature meets biennially in odd years on the Tuesday after the first Monday in April, and sessioas are limited to 60 days.

LOANS -
NAME AND PURPOSE,
P-Interest. - Prineipnl,

INTEREST is payable fan New York at National Park Bank; also in Tallahasee. Coupons are tax recelvable.
TOTAL DEBT, ETC. -The total bonded debt on January 1, 1895 , was $\$ 1,232,500$, of which $\$ 724,800$ bonds were in 8 tate funds, leaving $\$ 507,700$ bonds in the hands of individuals.

ASSESSED VALUATION,-The tax valuation of real estate (includIng railroads and telegraphs), personal property, total valuation and State tax rate per 81,000, are given below for the yeurs indicated:

|  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Real Estate, RE. © Tellgh. | Personal Property. | Totat. | $\begin{aligned} & \text { State Tax } \\ & \text { per } \$ 1,000 \end{aligned}$ |
| 1894. |  | \$17,464,919 | \$104,14.605 |  |
| 92. | 65,391,271 | 33.976 .743 | 98,368,014 | 5.50 |
|  | 75,831,345 | 16,152,122 | 91,983,467 |  |
| 1888 | 67,687,365 | 19,865,081 $10,357,499$ | $87,552,446$ $86,265,662$ | 4.00 4.50 |
| 1886 | 6,006,163 | 10,057,498 | 76,611,409 | 4.00 |

Property is assessed at about 35 per cent of actual value.
Valuation of railroads in $1892, \$ 17,061,479$; in $1890 \$ 14,877,014$; in
$1888 \$ 14,007,150$.

POPULATION OF STATE.- The popwlation of Florida has been as follows in the year named:

In 1860-70 increase was 47,324 , or $33 \cdot 70$ per cent; in $1870-80$ 81,745 , or $43 \cdot 54$ per cent; in 1880-90, 121,929, or $45 \cdot 24$ per cent.
The proportion of the colored population was $47 \cdot 01$ per cent in 1880 and 42.58 per cent in 1890. In number blacks were 40,242 in 1850; 62,677 in 1860; 91,689 in 1870; 126,690 in 1880; and 166,678 in 1890.

## Cities, Counties and Towns in the

## STATE OF FLORIDA.

BARTOW.-Bartow is in Polk County.
Total debt (last returns). $\$ 81,500 \mid$ Population in 1890 was...... 1,386 Tax valuation 1893....... 893,410
Real valuation...........200,000

DUV AL CO.-County seat is Jacksonville.
LOANS- When Duse. T RIVER TMPROV. BONDS 1892 6 s , $\begin{gathered}\mathrm{J} \& J, \\ \text { Optional after } 1912.0\end{gathered}$
$520 s$, MidN, $\$ 225,000$.. Nov. 1, 1932
5 ontionai after,............. 1912 Total debt Apr. 1, $95 . . . \$ 300,000$ Population in 1890 was.....26,800 Tax valuation real.......6,699,700
INTEREST is payable at New York and Jacksonville.
FERNANDINA.- $\left\{\begin{array}{l}\text { H. J. BAKER, Mayor. } \\ \text { ROBERT S. SOHUYLL }\end{array}\right.$
This is the county seat of Nassau Co.
LOANS- When Due. Tax valuation, real. $\$ 809.453$ WATER WORKs- Mar. 15,1909 Total valuat,0n, 1894.......943,212 Opt. arter 5 yrs. with 10 p.e. prem. |Assessment about $1_{2}$ actual value. Total debt Mar. $15,1895 . \$ 32,000$ Total tax per $\$ 1,000 .$. Sinking fund................ 1,890 Population 1890 was.........2,803 INTEREST is payable in Fernandina or in Phlladelphia.
J ACKSONVILLE. - $\left\{\begin{array}{l}\text { D. U. FLETCHER, Mayor, } \\ \text { JOHN R. THURBER, Comp }\end{array}\right.$
This is the capital of Duval County
LOANS- - Interest,- - Then Principal. $-\overline{\text { P. OL Payde. }}$. Water works \& imp. bds.g. 5 g J \& J15 May 15, $1924 \$ 1,000,000$ INTEREST is payable in Jacksonville or New York, and both interest and principal are payable in gold.
ASSESSED VALUATION in 1893 of real and personal property, \$13,011,290; elty tax rate (on two-thifds value of property) in 1894 Was $\$ 11 \cdot 80$ per $\$ 1,000$. In 1891 the total assessed viluation was \$12,574,670.
POPULATION in 1890 was 17,201 ; in 1880 was 7,650 ; in 1870 was 6,912 . A census taken by the city Board of Health gives the population in 1895 as 22,000 .
JEFFERSON CO.-County seat is Monticello.

 Tax valuation, personail. $583,726 \mid$ Population in 1880 was.......16,065

KEY WEST.- $\left\{\begin{array}{l}\text { R. J. PERRY, Mayor. } \\ H U G H \text { GUNN, Clerk. }\end{array}\right.$
County seat of Monroe County.
LOANS- $C$ When Die. 88, ..... $880,000 \ldots \ldots \ldots . . . . . . . .$.
 Interent subect to call.
Interest payable in New York. Total debt Jan., 1896..... 255,500 Water debt (included).... 95,500 ! Population in 1890 was.... 18,020 TAX FREE.- Bonds are exempt from city tax.
ORLANDO.-J. K. DAKE, Clerk.
County seat of Orange County.
LOANS FLOATING DEBT- When Dhe.
$78, \mathrm{~J} \Leftrightarrow \mathrm{D}, \$ 10,000$ Dec. 1,1908 Subject to call after Dee. 1, 1898. GENERAL REVENUE-
7 k , JKJ, $\$ 5,000 \ldots . . . \mathrm{July}$ 1, 1917 Subject to call after 15 years.
Pmblo TMEROVEMENTPQblio TMPROVEMENT78, M\&N, $\$ 15,000$....Nov. 1,1911 Subject to call after 15 years.

NTEREST is pay lo at

School, Purposes-
$78, \mathrm{~J} \& \mathrm{D}, \$ 15,000$ $7 \mathrm{e}, \mathrm{J} \& \mathrm{D}, \$ 15,000 \ldots$.......e. 1,1908

Subject to call after De. 1,1898 Bonded debt Jan. 1, '96. $\$ 60,000$ $\begin{array}{rr}\text { Bonded debtran. debt........... } & 26,500 \\ \text { Floating } \\ \text { Total debt Jan, 1, } 1896 . . & 62,500\end{array}$ Total debtJan, 1,1896.. 62,500 Tax valuation, real...... 1,210,960 | Tax valuation, personal, 244,798 |
| :--- |
| Total valuation 1895 | Total valuation $1895 \ldots 1,455,758$ Assersment same as actual yalue. Population in 1890 was....... 2,856 Population 1894 (est.).........3,500

PALATKA.-J. B. Grooms, Mayor
Connty seat of Putnam County.


 | Subject to call at 110. $\$ 45,000$ | Population 1890 was.........3,039 |
| :---: | :---: | :---: | :---: |
| Population 1880 was........616 |  |

* Exempt from town tax.

INTEREST is payable in Palatka and New York.

PENSACOLA.-Geo. T. Morgan, Comptroller. This city is in Escambia County. LOANS-
COMPROMISE BONDS. When Due. $5 \mathrm{~s}, \mathrm{M} . \& \mathrm{~N} ., \$ 248,400$ May 1, 1911 Bonded debt Dec. 1, '95. $\$ 248,400$ Floating debt................ 44,455 Sinking funds r
nd ter Nov. 1, 1901, the bonds of this city bear 6 per cent interest and the city has no option to redeem them before 1911.

SANFORD.-Sanford is in Orange County.
LOANS - When Due. Tax valuation STREET, SCHOOL \& LIGHT BONDS-- Real valuation
$\$ 616,340$ $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 45,000 \ldots . . \mathrm{Jan} .1,1914$ Population in 1890 was........ 2, 165 Int. at Nat. Park Bank, N. Y. City. Total debt Jan., 1895
TAMPA.-S. L. Bigelow, Clerk B'd Pab. Works Tampa is Hillsborough County. See Chronicle, V. 62, p. 470.

7 L LOANS $\qquad$ | When Due. MUNICIPAL TMPROVhment | Mune, 1909 |
| :---: | :---: |
| 6s,g.,J\&J, $\$ 300,000 \mathrm{~g} . \mathrm{J}$ Jan. 1, |  |

|6s,g.,J \&J,
BONDED DEBT in March, 1896 , was $\$ 400,000$. "Other indebtedness is provided for by tax levy."
ASSESSED VALUATION in 1895 was $\$ 5,090,000$, real value being estimated at $\$ 12,000,000$.
POPULATION in 1890 according to the United States Census was 5,532 ; population in 1896 estimated at 24,000 .

## State of Alabama.

ITS

## Debt, RESOURCES, Etc.

Organized as a Territory (Act March 3, 1817)
Admitted as a State (Act March 2, 1819)
Total area of State (square miles)
State Capital
Governor (term expires Dec. $\dagger 1896$ )
William C. Oates
Secretary of State (term expires Dec. $\dagger$ '96) J. Kirkman Jackson Treasurer (term expires Dec. $\dagger 1896$ )
J. Craig Smith

Legislature meets biennially in even years on the Tuesday after the second Monday in November, and sessions are limited to 50 days.
*This is date when the Mississippi Constitutional Convention comAleted its labors, the Act establishing the Territorial Government of force when the Constitutional Convention of Mississippi had "formed "، a Constitution and State Government for that part of the Mississippi "Territory lying west of the territory herein described."
$\dagger$ Term is two years from time of installation in office.

HISTORY OF DEBT.-For history of Alabama's State debt see State and City Supplement of April, 1894, page 168.

LOANS-
P. Ot. Payable. When Drine. Outstand'g.
 Fu'd. b'ds to retire 6 s of $1880 \quad 4 \quad$ J \& J Jan. $1,1920 \quad 954,000$
PAR VALUE OF BONDS-Class A bonds are $\$ 100, \$ 500$ and $\$ 1,000$ Classes B and C bonds $\$ 1,000$, and the funding $4 s \$ 500$ and $\$ 1,000$.
INTEREST-Interest is payable in New York at the office of the New York Security \& Trust Co., and in Montgomery. Class A bonds bear per cent interest till July, 1896, thereafter 5 per cent
TOTAL DEBT.-Alabama's total bonded debt at the date of our last returns was $\$ 9,299,400$. Class A bonds may be increased $\$ 195,600$, Class B $\$ 18,000$, Class $\mathrm{C} \$ 30,520$, all in exchange for existing indebtedness.
ASSESSED VALUATION. - The following table shows the valuation of property, rate of taxation and amount of taxes each year from 1876.

| Valuation of <br> Property |  |
| :---: | :---: |
| Year. |  | Tax Rate. $\quad$| Amount of |
| :---: |
| Taxes. |

POPULATION OF STATE.-Population of Alabama has been as follows in the years named:

In 1860-70 increase was 32,791 , or 3.40 per cent; in 1870-80, 265,513 , or $26 \cdot 63$ per cent; in 1880-90, 250,512, or $19 \cdot 84$ per cent.
The proportion of the colored population was 47.53 per cent in 1880 and 45.04 per cent in 1890. In number, blacks were 345,109 in 1850 ; 437,770 in 1860; 475,510 in 1870; 600,103 in 1880; and 681,431 in 1890.

## Cities, Counties and Towns

IN THE
STATE OF ALABAMA.
ANNISTON.- $\left\{\begin{array}{l}\text { F. M. HIGHT, Mayor. }\end{array}\right.$
Anniston is in Calhoun County.
LOANS- When Due. $\mid$ SEWERS, SCHOOLS,
68. J\&D, $\$ 45,000 \ldots .$. De
68. J\&D, \$45,000......Dec. 1, 1913
PUBLIC BUILDINGS, \&C.-

Cemetery, \&C.
6s, J\&D, \$100,000...June 1, 1917
INTEREST is payable in New York and Anniston.
TOTAL DEBT on Jan. 1, 1896, was $\$ 295,000$. All bonds of this city are exempt from taxation.
ASSESSED VALUATION in 1895 of real estate was $\$ 3,883,040$; personal property, $\$ 917,680$; total, $\$ 4,800,720$; tax rate (per $\$ 1,000$ ) was $\$ 14 \cdot 00$, of which $\$ 9.00$ for state and county tax. Property is assessed at about $1_{2}$ of its actual value.
POPULATION.-The population in 1890 was 9,998 ; in 1880 it was 942; in 1895 (estimated), 10,000
BIRMINGHAM.-Birmingham is in Jefferson County. The holders of Btrmingham bonds have been asked to make a com promise with the city in the matter of interest payments.-(See Chronicle, V. 61, p. 338.)
LUANS- When Due.
FUNDING BONDS
1916
$7 \mathrm{~g}, \mathrm{~J} \& \mathrm{D}, \$ 60,000 \mathrm{~g}$.
MARKET HOUSE-
7 s , July 1, $\$ 5,000$
.1916
7 s, July $1, \$ 5,000 \ldots . .$.
.. 1900
7 s , M $15 \&$ N., $\$ 5,000$.
.... 1915
IMPROVEMENT BONDS (Pref.) -
$6 \mathrm{~g}, \mathrm{~J} 15 \& \mathrm{~J}, \$ 150,000 \mathrm{~g} . . . . . .1924$
PUBLIC IMPROVEMENT-
$6 \mathrm{~g}, \mathrm{M} \mathrm{\& S}$,
$6 \mathrm{~g}, \mathrm{M} .15$
$\mathrm{E} . \mathrm{S}$.
$\$ 300,000 \mathrm{~g}$.
$200,000 \mathrm{~g}$
6g, M. 15 \& S., 200,000 g..... 1919
6g, J. $15 \& \mathrm{~J} ., \quad 150,000 \mathrm{~g} . . .$.
$\begin{array}{ll}5 \mathrm{~g}, \mathrm{~A} \& O \\ 5 \mathrm{~g}, \mathrm{M} .16 \& \text { S., } & 200,000 \mathrm{~g} . . . .1920 \\ 100,000 \mathrm{~g} . . .1921\end{array}$
REFUNDING \&IMPROVEM'T-
6g, F. 13 \& A., $\$ 140,000$ g..... 1923 $6 \mathrm{~g}, \mathrm{M} .15$ \& NGHLANDS (ass med)SANTTARY BOND, SERIES I. 1921 8s, A\&O, $\$ 30,000$................ 1905 Series I to IV optional after $10 \mathrm{y}^{\prime} \mathrm{rs}$. SANITARY BONDS, 1887-
g. A. 30 \& O., $\$ 50,000$ g...... 1917 SANITARY \& BUILDING-
$6 \mathrm{~g}, \mathrm{M} .10$ \& S., $\$ 50,000 \mathrm{~g} . . . . .$. 6g, M. 15 \& S., $50,000 \mathrm{~g} . . .$. 7 s , July 1, $\$ 20,000$ .1915 Optional after July 29,1900
$6 \mathrm{~g}, \mathrm{~J} \& \mathrm{D}, \$ 25,000 \mathrm{~g} . . . . . . . . . . .1918$

FINTEREST is mostly payable either in New York, at the Hanover National Bank, or Birmingham. Coupons are all tax receivable.
TOTAL DEBT, ETc.-The total bonded debt on Jan. 1, 1895, was $\$ 1,610,000$, against $\$ 1,480,000$ Jan. 1, 1894.

ASSESSED VALUATION in 1893 of real estate was $\$ 20,000,000$; personal property, $\$ 3,000,000$; total, $\$ 23,000,000$; city tax (per $\$ 1,000), \$ 5 \cdot 00$. In 1892 of real estate was $\$ 17,000,000$; of personal property, $\$ 2,500,000$; total, $\$ 19,500,000$.
The total assessed valuation in 1890 was $\$ 16,000,000$. Property is assessed at about one-third of its actual value.
POPULATION in 1890 was 26,178 ; in 1894 (local estimate) 40,000
COLBERT COUNTY.-County seat is Tuseumbia.
LOANS- When Due. Tax valuation, real.... $\$ 2,155,336$ ROAD BONDS-
6s, semi-an., $\$ 100,000.1923 \& 1933$ Tax valuat'n, personal. 1,429,996 6 s , semi-an., $\$ 100,000.1923 \& 1933$
Total debt (last returns). $\$ 100,000$ Total valuation 1895... 3,585,332

## EUFAULA.- $\{$ P. B. MokenZIE, Mayor.

This city is in Barbour County. Additional 6 per cent water, sewer and light bonds to the amount of $\$ 75,000$, bearing date of April 1, 1896, and maturing April 1, 1926, are now being offered for sale.

| LOANS- When Due | Total valuation $1895 \ldots . . \$ 1,428,465$ |
| ---: | :--- |
| RAILROAD AID BONDS- |  |

6s, J\&JR $\$ 67$ AID BONDS 6s, J\&J, $\$ 67,050 \ldots . . J a n, 1,1897$ Total debt Mar. 1, 1896.. \$67,050
 Tax valuation, personal. 609,925 Population $1890 \mathrm{was} . . . . . . . .4,394$ Population 1880 was
The figures of valuation given above do not include merchandise
INTEREST is payable at City Treasurer's office, Eufaula. Coupons are tax receivable.
CITY PROPERTY. - The city owns property valued at $\$ 65,000$.

FLORENCE.- $\{$ ROBERT ANDREWS, Mayor.
County seat of Lauderdale County
LOANS- When Due. |Tax valuation 1893....\$1,999,704 6s, semi-ann., $\$ 69,000 \ldots . . .1900 \left\lvert\, \begin{aligned} & \text { Assessment about 31 actual value. } \\ & \text { Total tax (per } \$ 1,000 \text { ) ....... } \$ 14 \cdot 00\end{aligned}\right.$ Bonded debt Dec. 1, 1895. $\$ 71,000$ Population 1890 was.............6,012 Floating debt.................9,357 Population 1880 was............ 1,359 Total debt Dec. 1, 1895.... 80,357 Population 1895 (local est.).. 7,000
INTEREST is payable in New York at Chemical National Bank.
GADSDEN.-Gadsden is in Etowah County.
Total debt (last returns) ${ }_{2} \$ 40,000 \mid$ Population in 1890 was.......6,056


## HUNTSVILTE. $-\left\{\begin{array}{l}\text { W. T. HUTCHENS, Mayor } \\ \text { A. L. RISON, Treasurer. }\end{array}\right.$

This is the county seat of Madison County.
LOANS- When Due. Tax valuation, real..... \$1,743,730 MUNICIPAL BONDS6s, $\ldots$ ATER $\$ 45,000$ BOND (ist mort.) $6 \mathrm{~s}, \ldots . . ., \$ 15,000$. 1907 Total debt Apr. 1, 1895....\$62,200 Coupons are all tax receivable.

Tax valuation, personal 679,089 Total valuation $1894 \ldots 2,422,819$ Actual value "about $\$ 3,500,000$." Total tax per $\$ 1,000 \ldots . . . \$ 20 \cdot 50$ Population 1890 (local cen.) 7,995
Population 1895 (local est.) 12,000

## JEFFERSON CO.-K. F. Hawkins, Treas.

 County seat is Birmingham.$\qquad$ Coukr House ivd Jill6s, Mes, ${ }^{2} 20,000$....Nar. 1,1917

 Subject to call at any time.
68, M\&N, $\$ 50,000 \ldots$....Nov. 1.1919

INTEREST on all the bonds is payable in New York; on 6s due 1905 and 5s due 1920 at Hanover National Bank; on $6 s$ due 1917 at National Park Bank; on 6s due 1919 at First National Bank.
TAX FREE.-All boads issued by this county are exempt from taxation.
MADISON CO.-F. RICE, Judge of Pr bate.

County seat is Huntsville.

## LOANS-

When Due.
ROMD BONDS-
...Jan Optional after Jan. 1, 1919 $5 \mathrm{~s}, \mathrm{~J} \& J, 450,000$..... Jan. 1,1929 Tol Optional after Jan. 1, 1919
TAX FREE,-All the bonds are

Total debt Jan. 1, 1896 \$625,000 Tax valuation, real... $18,829,948$ Tax valuat'刀, person'l $11,867,878$ Total valuation 1895. 30,697,826 Assessment is $1_{3}$ actual value. State tax (per $\$ 1,000$ ) ...... $\$ 6 \cdot 00$
County tax (per $\$ 1,000$ ) County tax (per $\$ 1,000$ ) .... 5850
Population 1890 was Population 1890 was. ...... 88,501

OZARK.-This eity is in Dale County.
LOANS- When Due. | Real raluation (about)... $\$ 750,000$


SELM A.- \{ H. H. STENART, Mayor.
Selma is in Dallas Counts. GOODWIN, Clerk,
LOANS- When Due. REFUNDING BONDS-

When Due. | Tax valuation, real..... $\$ 2,788,485$ 4 s , J\&J, \$440,000....July 1, 1919 Interest payable at Selma. Bonded debt Apr. 1, 1895. $\$ 440,000$
Floating debt about
15,000 Total debt Jan. 1, 1896.. 455,000 County FREE-All of the eity's bonds are exempt from city and

SHEFFIELD.-T. B. Woodard, Myor.
Sheffield is in Colbert County.

| LOANS - When Due. | Total debt Feb. 1, 1895... |
| :--- | :--- |
| IMPRONEMENT Bonds- | Tax valuation $1894 \ldots \ldots .1,328,952$ | 8s, M\&N, $\$ 900$.................. 1909 $88, \mathrm{M} \& \mathrm{~N}$,

$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}$,
$78,000 \ldots \ldots . . . . . . . . . . . . . . . . . . . ~$
1909 68 NTEREST payable in X Y
Floating debt.................... $\$ 1,338$ Population 1890 was $\$ 15.50$

TALIADEGA.-Talladega is the co. seat of Talladego Co LOANS- When Due. |Total debt Jan., 1895.... $\$ 77,000$ $6 \mathrm{~g}, \mathrm{Md} \mathrm{N}, \ldots . . . .$. g, May 1, 1920 Real valuation (about) $3,000,000$ INTEREST at Nat. Park Bank, Population in 1890 was..... N. Y. City. $\left\lvert\, \begin{aligned} & \text { Population in } 1895 \text { (est.)......5,000 }\end{aligned}\right.$

TROY.-County seat of Pike County.
LOANS
When Due.

68, F\&A, $\$ 20,000$.
Feb. 1, 1911
68, F\&A, \$20,000....Feb
IMPROVEMENT BONDS 6 6. JdiJ, $\$ 30,000 \ldots .$. Feb. $^{2} 1,1924$ RMILROAD AID58, Mar., \$19,500 . ..Mar. 1, 1901 6 SOHOOL BONDSK., Mar. 1, 1925

6s, semi-ann., $\$ 50,000$. Feb. 1, 1924 6s, semi-ann., $\$ 50,000$. Feb. 1, 1924
Total debt Jan. $1,1895 . \$ 119,000$
Tax valuation, 1894 Real valuation (about) $.3,000,000$ Population 1890 was........... 3, 449 Population 1880 was.......... 2,294 Population in 1894 (est.) .....4,758
6 g., M\&8
68 is payable in New York; on 58 in Troy
The railroad ald bonds are provided for by a levy and collection of special tox for that parpose.
The city owns the electric light plant, and the revenue derived from incandescent lighting defrays expenses of running, pays interest, and provides a residue to pay bonds at matruity.
TUSCATOOSA.-This eity is in Tusealoosa County. Total debt (last returas) . $\$ 112,000 \mid$ Real valuation........... $\$ 4,500,000$ Tax valuation.............2,000,000 Population (about).
. $5 . .6,5000$

## State of Mississippi.

 debt, resources, Etc.Organized as a Territory (Act Apr. 7 1798) *Apr. 7, 1798 Admitted as a State (Act March 1 1817) Dec. 10, 1817
Total area of State (square miles)
State Capital
46,810
Jackson
Governor (term exp. Jan. 1900)
A. J. McLaurin Secretary of State (term exp. Jan, 1900) G. L. Power Treasurer (term expires Jan. 1900) A. Q. May

Legislature meets quadrennially in leap years the Tuesday after the first Monday in January, with a special session the second year following the leap year. Regular or quadrennial sessions are not limited, but special sessions are limited to 30 days, unless the Governor by proclamation shall extend the sitting, and only revenue and appropriation bills can be considered, "except such other matters as may be acted upon at an extraordiaary session called by the Governor."
This is the date of the organization of the old Mississippi Territory, which was divided up into two parts when the State was ereated.

HISTORY OF DEBT.-For history of the State debt of Mississipp see State and City Supplement of April 1894, page 170.
The bonds outstanding in 1893 were as follows:

 INTEREST is payable in Jackson.
TOTAL DEBT, -Mississippi's total indebtedness at the date of our last returns was $\$ 3,244,522 \cdot 12$; amount held in State funds, \&c., $\$ 2$,$438,959 \cdot 06 ;$ net debt, $\$ 805,563 \cdot 06$.
The Constitution of the state interdicts the payment of the so-ealled "Union Bank" and "Planters' Bank" bonds,
ASSESSED VALUATION.-The State's assessed valuation and tax rate have been as follows:
Years. Real

## Yearis. 1893.

1893 .......... $\$ 113,409,358$
$1892 \ldots . . . . . . . . . . . . . . .13,409,358$
$1891, \ldots . . . .697,035$

18
$1888 \ldots \ldots . .$.
Personal
Properly,
$\$ 47,5400,169$
$48,764,536$
$50,112,468$
$49,767,877$
$44,323,320$
$42,721,082$
In 1889 there were 1,386 mfles of rallroad

CO.-County seat is Mont
6s, A deO, 845,000 ...Aprli 1. 1507 Total valuation 1895.. 18,877,86.
Bonded delt Jan. 1, 1895 . 4515,000
Population in 1890 was.....56,175
Tak valuation real.... $12,474,350$

POPULATION OF STATE.-The population of Mississippi has been as follows in the years named :


In 1860-70 increase was 36,617 , or $4 \cdot 63$ per cent; in 1870-80, 303,675, or 36.68 per cent; in $1880-90,158,003$, or 13.96 per cent.
The proportion of the colored population was $57 \cdot 47$ per cent in 1880 and 57.98 per cent in 1890. In number blacks were 310,808 in 1850 ; 437,404 in 1860; 444,201 in 1870; 650,291 in 1880 and 747,720 in 890.

Cities, Counties and Towns
in the

## STATE OF MISSISSIPPI.

ADAMS CO.-A. H. Foster, Chancery Clerk, County seat is Natchez.
Bonded debt Apr. 1, '95.. $\$ 212,600 \mid$ Tax valuation, real..... $\$ 3,264,614$ Floating debt............ 23,000 Tax valuation, personal 1,304,696 Total debt Apr. 1, $1895 . .235,600$ Total valuation'95 (est.). $4,569,510$ Sinking fund.

10,000 State \& Co. tax (per $\$ 1,000$ ). $\$ 15 \cdot 00$ Net debt.
BILOXI.-Biloxi is in Harrison County.

LOANS- When Due. Tax valuation 1894...... $\$ 673,894$ | CITY HALL \& MARKET BONDS |
| :---: | :---: | \left\lvert\, \(\begin{aligned} \& Real valuation (about).. 1,500,000 <br>

\& Population in 1890 was......3,234\end{aligned}\right.\) ( $\$ 1,000$ due $\bar{y}$ 'rly) to Mar. 14, 1914 Population in 1880 was....... 1,540 Int. at Chem. Nat. Bank, N. Y. City. $\begin{aligned} & \text { Chem } \\ & \text { Total debt Mar. } 1895\end{aligned}$ Total debt Mar., $1895 \ldots . . \$ 15,000 \mid$
BOLIVAR COUNTY.-County seat is Rosedale.
LOANS-
When Due. |Tax valuation, personal. $\$ 782,108$
 205,466 Population 1890 was.........29,980

## COLUMBUS.-H. M. Lanier, City Marshal.

County seat of Lowndes County.
The Council has decided to contest the payment of the city's bonds which were voted to the Columbus Fayette \& Decatur RR, and afterward transferred to the Gap Company by succession.

LOANS-
When Due.
68, F\&A, $\$ 98,500$....Sept. 1,1902
Interest payable at Columbus.
ax valuation, personal. \$674,539 Total debt Apr. 1, $1896 \ldots . .1988,500$
Tax valuation, real..... $1,222,797$ Assessment about $3_{4}$ actual value. Total tax (per $\$ 1,000$ ) ..... $\$ 16 \cdot 50$ Population 1890 was. Population 1896 (est.)
$\$ 16.50$
$.4,559$

Tax valuation,
GREENVILLE,-William Yerger, Mayor. Greenville is in Washington County.
LOANS- When Due. Tax valuation, real.... $\$ 2,377,566$

 6 s , May 1, $25,000 \ldots$ May 1, 1908 Total tax (per $\$ 1,000$ ) ....... $\$ 30.00$ 6s, Feb. 10, 50,000 ...Feb. 10, 1915 Population in 1890 was.......6,658

INTEREST on the bonds due in 1898 is \{payable at Greenville; on all others at New York.
TAX FREE.-The above-mentioned bonds are exempt from city tax.
HINDS CO.-A. M. Nelson, Treasurer.
County seats are Raymond and Jackson. It is reported that $\$ 140,000$ of the county's debt will become due in 1896 and will be refunded.
Bonded debt Nov. $20,{ }^{\prime} 94 . \$ 200,000 \mid$ Tax valuation, personal. $\$ 2,337,193$ County has no floating debt.


## JACKSON.- $\left\{\begin{array}{l}\text { OLIVER CLIFTON, Mayor } \\ \text { D. P. PORTER, JR., Olerk. }\end{array}\right.$

County seat of Hinds County and State capital.
LOANS- When Due. City has no sinking fund

| ScHOOL BONDS- |
| :--- |
| 6s, Jan., $\$ 23,400 \ldots . . . J a n . ~ 1, ~$ |

6s, Jan, $\$ 23,400 \ldots$....Jan. 1, 1909
Subject to call after 5 years.
COLORED PUBLIC SChoul-
6s, Dec., $\$ 7,500 \ldots . .$. Dec. 31,1915
Potulax (per $\$ 1,000$ )...... $\$ 23 \cdot 00$
 INTEREST is payable at Jackson, Miss.
TAX FREE. - All of the city's bonds are exempt from taxation.

## MADISON COUNTY.-B. E. Jones, Treas.

 County seat is Canton.LOANS- When Due.
$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 73,500$.....June 1, 1917 (Optional after 5 years.)
Interest is payable at Canton.
Total debt Jan. 1,1896 . $\$ 73,500$
Tax valuation, real......\$2,807,955 Tax valuation, personai. $\$ 1,049,353$ Assessment about $3_{5}$ actual value. Atate \& Co. tax (per $\$ 1,000$ ). $\$ 14 \cdot 50$ Population in 1890 was....27,321

MERIDIAN.-This is the county seat of Lauderdale County. LOANS- When Due. $\mid$ Bonded debt Feb. 1, '95. $\$ 156,500$ $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 11,500 \ldots . . . J a n .1,1900$ Actual valuation $1894.10,000,000$ SCHOOL HOUSE BONDS$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 30,000 \ldots . . J a n .1,1900$ 6s, May 1, 15,000. .Jan. 1, 1900 Aax rate valuation 1894.10,000,000 Population in 1890 was.....10,624 Population 1895 (local est.).15,000 S, Man
INTEREST is payable at the National Park Bank, New York City.

MISSISSIPPI LEVEE DISTRICT.-W. A. Everman, Secretary a Tresurer.
LOANS- When Due. 6 6; J\&J, $\$ 500,000 \ldots$..... Apr, 1, 1930 6s, J\&J, \$250,000...Jan. 1, 1918 6s, J \&J, \$200.000........ Mar 1, 1910 subject to call at any time. Total debt Feb.. $1896 . . \$ 1,150.000$ $68, J \& J, \$ 163,500 \ldots$...June 1, 1920 Subject to call at any time.
$68, J \& J, \quad \$ 36,500$....Sept. 1,1922 6s, J\&.J, $\$ 36,500$.....Sept. 1,1922
Subject to call at any time. Subject to call at any time abion given above is on property behind the public levy and INT include anything in front on the river side.
Fille, Miss.; on other bonds at New York
ville, Miss.; on other bonds at New York. TAX FREE. The bonds due in 1918 and 1920 are exempt from taxation.
NATCHEZ.- WILLIAM G. BENBROOK, Mayor.
Natchez is the county seat of Adams County.
LOANS. When Due. N. O. \& N.W. RR. BoNDS-
CITYANS. IMP, BONDS-
6s, Jan., $\$ 377000$.......in 20 years
subject to call after 5 years
INTEREST.-Interest is payable at City Treasury.
TOTAL DEBT Feb. 1, 1896, was $\$ 357,730$; cash on hand, $\$ 5,528$; net debt, $\$ 352,202$.
ASSESSED VALUATION in 1894 of real estate was $\$ 2,764,560$; personal property, $\$ 1,219,073$; total, $\$ 3,983,633$; total tax (per $\$ 1,000), \$ 34 \cdot 00$. Property is assessed at about 65 cent of its actual value. No figures of valuation and tax rate bave been made up since 1894.

POPULATION.-In 1890 it was 10,101 ; in 1880 it was 7,058 .
SUNFLOWER CO.-W. P. Gresham, Treas. County seat is Indianola.
LOANS- When Due. |Tax valuation 1895....\$2,005,202 $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 75,000 \ldots$ Jan. 1, 1901 Assessment about $3_{5}$ actual Value. Total debt Jan. 1, 1896 $\$ 75,000$. $\begin{aligned} & \text { State \& Co, tax (per } \$ 1,000 \text {. } \$ 21 \cdot 00 \\ & \text { Assesssment about } 12 \text { actual value. }\end{aligned}$ Interest payable in New York City Population in 1890 was......9,384

TAX FREE.-Bonds of this county are exempt from taxation.
SINKING FUND.-A levy of 50 cents per $\$ 1,000$ is to be made hereafter as sinking fund
VICKSBURG.- $\left\{\begin{array}{l}\text { w. L. TROWBRIDGE, Mayor. } \\ \text { H. J. TROWBRIDGE, Clerk. }\end{array}\right.$
Vicksburg is the county seat of Warren County.
By the provisions of its charter the city is obliged to levy a tax to meet the interest on its bonds, and to apply any surplus of the sum so raised, after payment of interest, to the purchase of bonds at or below par.

| LOANS- When Due. | L. N. O. \& T. RR. BOND INTE'ST- |
| :--- | :--- | :--- |
| COMPROMISE BONDS- |  | 58, F\&A 5s, F\&A, $\$ 325,650$ $\ldots . .1921$ s, F\&A, $\$ 100,000$............ 1916

Bonds held by UNTON NT B Redeemable $\$ 10,000$ yearly $\mid$..s, $\ldots \ldots$.... $\$ 8,150 \ldots \$ 2,850$ yearly INTEREST is payable in Vicksburg. All coupons are tax-receivable. TAX FREE. - The bonds are all exempt from taxation.
BONDED DEBT on January 1, 1896, was $\$ 433,800$; floating debt, \$89,508; total debt, $\$ 523,308$.
ASSESSED VALUATION in 1895 of real estate was $\$ 5,500,000$; of personal property, $\$ 1,175,000$; total, $\$ 6,675,000$; total tax rate (per $\$ 1,000), \$ 3350$. Property is assessed at $2_{3}$ of its actual value.

POPULATION in 1890 was 13,373; in 1880 was 11,814 ; in 1870 was 12,443 . The population in 1895, according to local figures, was 13,373.
W ASHINGTON CO.-U. M. JoHNson, Clerk and Audinor.
County seat is Greenville,
LOANS- When Due. | County has no floating debt
Tax valuation, real $\$ 4,546$. 25
7s, Feb. 1, \$100,000..June 1, 1911
78 FUNDING BONDS-
s, J\&J, \$22,500..
July 2, 1914
,
6s, Feb. 10, $\$ 100,000$. Mar. 6, 1915
Bonded debt Jan 1,96 Total valuation $1895 \ldots 5,858,981$ Assessment about $1_{3}$ actual value Total tax ( $\mathrm{per} \$ 1.000$ ).. Population in 1890 w....... $\$ 15 \cdot 00$ Population in 1880 was.....25,367 Principal of all the county's bonds is payable in gold.
INTEREST on the railroad bonds is payable in New York; on other bonās at Greenville.
TAX FREE.-The above-mentioned bonds are exempt from county

## State of Louisiana.

## DEBT, RESOURCES, Etc.

Organized as a Territory (Act Mch. 26, 1804*) - Oct. 1, 1804
Admitted as a State (Act Feb. 20, 1811) - - April 30, 1812
Total area of State square miles) 48.720

State Capitol,
Baton Rouge
Governor (term exp. 3d Mon. May 1893) - Murphy J. Foster Sec. of State (term exp. 3d Mon. May '96) - Thomas S. Adams Treasurer (term exp. 3d Mon. May '96) - John Pickett
Legislature meets biennially in even years on the second Monday in May, and sessions are limited to 60 days.
*Further provision for the Government of the Territory, then known as the Territory of Orleans, was made by the Act of March 2, 1805, the duration of the Act of March 26, 1804, having originally been contined to the period of one year from October 1, 1804 , "and to, the end of the
next session of Congress which may happen thereafter."
HISTORY OF DEBT.-For history of the State debt of Louisiana see State and City Supplement of April 1894, pages, 171 and 172.

## Debt on which the State is paying interest is about as follows: <br> LOANS- $\quad$ P. Thterest. Tayable. Then Due. Outstand'g, NAME OR PURPOSE, bonds of COnsol. 7 per cent bint 1874, stapped 4 per cent.... $4 s \mathrm{~J}$ \& I Jan. 1,1914 $\$ 38,700$  Consolidated bonds of 1880 (constitutional) 48 J \& J Jan. 1,1914 150.300 <br> PAR VALUE OF BONDS -The consolidated 7 s , stamped 4 per cent are for $\$ 100, \$ 500$ and $\$ 1,000$. The Constitutional bonds for $\$ 5$, ete. INTEREST is payable by Winslow, Lanier \& Co., New York City and by Whitney National Bank, New Orleans. <br> TOTAL DEBT-The subjolued statement shows Louisiana's tota bonded debt, and the floating debt in detail, on Jan. 1, 1896.

Total bonded debt bearing interest. Jan. 1, 96. Floating Debt-
Baby bonds and certificates (act of 1880) exelusive of Warrants, et

## Total debt.

$\begin{array}{r}1,281,472 \\ 92,000 \\ \hline\end{array}$
\$12,449,372
Judiefal expense fund, eto. (additional to above).
\$221,983
The baby bonds are 3 per cents and were dne in 1886. They were issued to fond certain obligations of charitable institutions. No interest has been pald on them since January, 1885, nor has any provision been made to pay the bonds
In September, 1889, It was diseovered that a number of bonds had been fraudulently issued. Part of these were subsequently recovered, but $\$ 373,600$ consols so issued ( $\$ 303,600$ being consols of 1874 and $\$ 70,000$ Constitutional bonds) are still outstanding. The State considers them "null and vold," and they are theretore not included in the amount outstanding above. There are also \$121,935 fradulently fssued baby bonds outstanding.

There are moreover old bonds not recognized, and hence not fundable amounting to $\$ 3,953,000$. These include New Orleans Mobile de Texas 8 per cent bonds, endorsed, $\$ 875,000$; 8 per cent State bonds issued to said road, $\$ 2,500,000 ; 8$ per cent bonds issued to the N. O. Mobile \& Chattanooga RR. 870,$000 ; 7 \cdot 30$ per cent bonds fssued to the Mississippi \& Mexican Gulf Slip Canal Co. $\$ 260,000$, etc., ete.

ASSESSED VALUATION-The State's assessed valuation has been as follows at different periods.

| $\alpha$ | Coumly | Parith of |  |
| :---: | :---: | :---: | :---: |
|  | Purishes. | N. Orleans. |  |
| 1894 |  |  | 251,091,348 |
| 892 |  |  | 234,215,173 |
| 1890 |  | \$131,915,057 | 234,350,791 |
| 885 | \$88,797,870 | 123,927,593 | 212,725,564 |
| 870 |  |  | 253,371,890 |
| 1860 |  |  | 435,787,26 |
| 1850 |  |  | 233,998,764 |

POPULATION OF STATE.-The populatlon of Loulelana has been as tollows in the years named:
 $1870 \ldots \ldots . .$.

In 1860-70 Increane was 18,913, or 2 -67 per cent; in 1870-80 213,031 or 29-31 per eent; in $1880-90$ 178,641, or 19.01 per cent.
The proportion of the colored population was $50-32$ per cent in 1890 agninst 51 -46 per cent in 1880, In number blacks were 562,893 in 1890; 483,655 in 1880; 364,210 in 1870; 350,373 in 1860; 262,271 in 1850.

## Cities, Counties and Towns IN THE <br> STATE OF LOUISIANA.

## ATCHAFAYLA BASIN LEVEEIDIST.-

LOANS- When Due. | Assessed valuatl'n' 'פS. $\$ 12,000,000$ Cossreucros BoyDs- $\quad$, 1910 Dlitrict contains ten parishes. (subject to cali)
INTEREST payable at the office of the Stato Anditor, Baton Rouge.
BATON ROUGE.- $\left\{\begin{array}{l}\text { B, } F \text {. BRYAN, Mayot. }\end{array}\right.$
: Capltal of the State and county seat of East Baton Roage County.
$\qquad$ When Due.
Caplon loas-
Jmin. 1, 1900

Moathing debt ............ $\$ 21,600$
Total debt Apr, 1, $1895 . .1,3,300$
Tax raluation, real......1,600,000
Total valuatlon 1894 . $\$ 1000,000$ Assesment about as actual value. Total tax (per 81,000 ) ........ $824 \cdot 50$ Population 1895 (eat.).......10.12,500

## LAFOURCHE BASIN LEVEE DIS-

 TRICT.-Bernard Lemann, President Board of Commissioners.LOANS- When Due. $\mid$ Int. payable Whitney Nat, Bk, N.O $69, J d \cdot J, \$ 250,000 . . . . . .1902-1913 \mid$ Taxessed rate valmation $95 . \$ 8,463,495$
This diatrict comprises portlons of the following parishes: Ascenslon, Assumption, St. James, St. Johns, St. Charles, Jefferson, Plaquemines and Lafourche

## LAKE BORGNE LEVEE DISTRICT.-

 JOHN DYMOND, President, $\}$ Board of Commiasioners.H. 8. BKLL, Secretary,
COANS-
68, Mex. $\$ 100,000$...Nov. 1, 1912
Subject to call , oyearly after 1902
Eatoret payableat state Treasury,
Baton flouge

> Assessed valuationPlaquemines Parish. (east bank).
> Total valuation 1895..... 570,136 Population in 90 was abt $.10,326$

NEW ORLEANS.-John Fitzpatriok, Mayor. New Orleans is co-extensive with the parish of the same name. An amendment to the Lonisiana Constitution authorizing the City of New Orleans to refund its debt at a lower rate of interest was adopted, and up to Jan. 20, 1896, the eity had issued 4 per cent 50 -year bonds to the amount of $\$ 8,995,500$, thus enabling it to pay all its maturing loans and all those upon which it had option. The amendment provides that the interest tax collected in excess of requirements shall be divided between city schools and city improvements, and about $\$ 250,000$ has already been transferred to those departments.
LOANS- When Due. ${ }_{5}^{\text {Premiva Bondss, } 1875-}$ 48, J\&J, $\$ \$, 995,500$. 1042 5s, J\&J, $\$ 5,702,640 \ldots . .$. As drawn GOLD BONDS,D. S. \& G S. 1942 78, J\&J, \$117,000....July i, 1922 7 STREET MSPROVEMENTS, 71 , Q-W8, J\&J \$10,

Jan. 1, 1899

## INTEREST is payable at City Hall by Board of Liquidation City

 Debt and in New York City.TOTAL DEBT.-The subjoined statement shows New Orleans's debt on the dates named.
 Floating debt.....

| $14,835,140$ | $14,963,400$ | $15,285,560$ | $15,825,348$ |
| ---: | ---: | ---: | ---: |
|  | 382,000 | $\ldots \ldots .$. | 383,948 |

PREMIUM BONDS.-The premum bonds (\$20 each) receive no interest till drawn by lot for payment, and then they receive principal with simple interest from July 15,1875 . They also get a premium if they happen to draw a prize, 2,352 prizes aggregating $\$ 100,000$ being distributed yearly among the drawn bonds. From 1892 to 1895 inclu sive 21,000 bonds (par value $\$ 420,000$ ) were paid each year, in two instalments of 10,500 bonds each, on January 15 and July 15; after 1895 bonds to the number of 10,000 will be paid semi-annually20,000 bonds aunually. There are two drawings to determine the bonds payable July 15 in each year, and they take place January 31 and April 15 next preceding. The drawings to determine the bonds payable January 15 take place July 31 and Ootober 15.
The drawings to determine which bonds shall receive prizes (ranging from $\$ 20$ to $\$ 5,000$ ) oceur just before the bonds are paid. Drawn premium bonds are receivable by the city for all dues, licenses, taxes and debts of any description at their face value and interest,
DEBT LIMITATION. -The act of the Legislature authorizing th premium bonds forbade the city to inerease her debt in any manner until the premium bonds are pald.
ASSESSED VALUATION,-The eity's assessed valuation and tax rate have been as follows:

| Years. | Reat | Personal | Total Ass. | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| 95 |  | 15 | \$140,654,475 |  |
| 1894 | 97,375,005 | 41,415,917 | 198,790,922 |  |
| 1893 | 95,060,460 | 41,916,647 | 136,977,107 | 0 |
| 1892 | 90,884,175 | 38,755,325 | 129,639,500 | 0 |
| 1891 | 89,539,001 | 40,406,819 | 129,945,820 |  |
| 1890 | 87,625,430 | 44,289,627 | 131,915,057 | -20 |
| 1889 | 86,427,023 | 42,841,882 | 129,268,905 | $0 \cdot 20$ |
| 1887 | 87,975,968 | 37,120,282 | 125,096,250 | 20-20 |
| 1885 | 86,149,320 | 37,778,273 | 123,927,593 | $5 \cdot 40$ |
| 1881 | 73,288,955 | 24,063,450 | 97,352,405 |  |
| 1870 | 116,056,581 | 23,791,623 | 139,848,204 | 6 |

Tax rate in 1893 includes: state tax, $\$ 7 \cdot 50$; eity tax, $\$ 20 \cdot 00$.
POPULATION. -In 1890 population was 242,039 ; in 1880 it was 216.090; in 1870 it was 191,418.

SHREVEPORT.-N. B. Murff, Comptroller.
Shreveport is the county seat of Caddo County.
LOANS- MAME AND PURPOSE. Rate. Payable. When Dree. Oipat. Funding.................... 5 J\&GJ Jan. 1,1916 $\$ 140,500$
TOTAL DEBT, ETC.-Total debt on Jan. 1, 1896, was $\$ 140,500$, the last of the judgments against the city having been paid by an issue of bonds on Jan. 1, 1893
ASSESSED VALUATION in 1892 was $\$ 3,250,000$; total tax rate, $\$ 18.50$; in 1889 the valuation of real estate was $\$ 2,000,000$; of personal property, $81,400,000$; total, $\$ 3,400,000$.
POPULATION in 1890 was 11,979 ; in 1880 it was $8,009$.

## State of Arkansas.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act of March 2, 1819) - July 4, 1819 Admitted as a State (Act of June 15, 1836) - June 15, 1836
Total area of State (square miles) State Capital
Governor (term expires Jan. 1897) Secretary of State (term exp. Jan. 1897) - 53,850 Little Rock ( B B Armistea Treasurer (term expires Jan. 1897) - - Ranson Gulley
Legislature meets bienmally in odd years on the $2 d$ Monday in January, and sessions are limited to 60 days, unless by a two-thirds vote of the members a longer time is decided on.

HISTORY OF DEBT.-For history of the Arkansas State debt see State and City supplement of April, 1894, page 173.

LOANS.-
NAME AND PURPOSE $\left\{\begin{array}{c}\text { Funding bonds of } 1869 \text { (non } \\ \text { Holfords) blue Nos....... }\end{array}\right.$ $\left\{\begin{array}{c}\text { Holfords) blue Nos. } \\ \text { Overdue int'st since Juily } \\ \text { Oum }\end{array}\right.$ $\left\{\begin{array}{c}\text { Funding bonds of } 1870 \text { (non } \\ \text { Holfords) red Nos }\end{array}\right.$ Holfords) red No
$\left\{\begin{array}{c}\text { Funding bonds of } 1875 \text { ("Liough- } \\ \text { boroughs") }\end{array}\right.$ $\left\{\begin{array}{c}\text { Funding bonds of } 1875 \text { ("Lough- } \\ \text { boroughs") reissued since' } 85 .\end{array}\right.$ $\left\{\begin{array}{c}\text { Overdue interest. }\end{array}\right.$
$\left\{\begin{array}{l}\text { Real Estate Bank "A," } 1838 . \\ \text { Overdue int'st since }\end{array}\right.$ Real Estate Rank "Ce, Overdue int'st since, July, 42. $\left\{\begin{array}{l}\text { State Bank } 6 \text { per cents, } 1838 . \ldots \\ \text { Overdue int'st since July, } 42\end{array}\right.$ State Bank 5 per cents......... Overdue interest....
P.Ot. Payable. When Due. Outstand'g.

J \& J July, 1, 1899 ..... Overdue. $\$ 238,000$
J \& J July 1, 1900
314,160
377,000
482,520 506.000 199,170 530,000 1,525,170 136,000 136,020
108,000 108,000 33,000
3,662 3,000
8,662 8.662 for
PAR VALUE OF BONDS.-The bonds are nearly all, if not all, for $\$ 1,000$.
INTEREST.-Interest on all the bonds is overdue-on most of the old bank bonds since July, 1842, on the funding bonds of 1869 and 1870 since 1872 or thereabouts. The funding bonds of 1875 (Loughboroughs) were all retired prior to May, 1885, and those now outstanding have been reissued since; hence the amount of overdue interest upon them is comparatively small. Under the acts of 1887 and 1889 overdue coupons were made exchangeable for certificates of indebtedness, which are receivable for certain dues. (See Chronicle, V. 61, p. 579.)
TOTAL DEBT, ETC. - The subjoined statement shows the total bonded debt recognized by the State and overdue interest thereon on the flrst of October 1894, 1892, 1890 and 1888.
Total bonded debt $\ldots . . \$ 1,805,000 \quad \$ 1,931,100 \quad \$ 2,092,100 \quad \$ 2,029,100$ $\begin{array}{lllll}\text { Overdue interest...... } & 3,018,022 & 2,978,332 & 2,884,897 & 2,832,915\end{array}$

Total debt on Oct. $\overline{\$ \$ 4,823,022} \overline{\$ 4,909,432} \overline{\$ 4,976,997} \overline{\$ 4,862,015}$
From the above statement it would appear that the State's gross indebtedness had increased between the years 1888 and 1890 by $\$ 114,982$, whereas in fact there was a reduction of $\$ 395,415$. The discrepancy is accounted for by the fact that $\$ 255,000$ bonds and the accrued interest thereon, which prior to 1890 had been omitted from the Treasurer's report were in that year included in the indebtedness, they having been found to be legal obligations of the State. The state is now reducing its debt in accordance with the acts of April 5, 1887, and April 9, 1889. (See State and City Supplement.)
Of the total debt about one-half is held by the United States Government, but the State has claims against the General Government to a large amount.
DEBT NOT RECOGNIZED, HOLFORDS, ETC. - A summary of the unrecognized debt appears below. Te aid in distinguishing the Holfords from the valid bonds of the State it should be said that under the act of April 6, 1869, were issued two series of funding bonds. One was dated July 1, 1869, and numbered from 1 to 1,000, inclusive. All of this series are printed in blue ink and are non-Holfords-in other words, are recognized obligations. The second series were dated January 1 , 1870, numbered from 1 to 2,050 , inclusive, and are printed in red ink. Of this series numbers 491 to 1,860 , both inclusive, are the Holfords which constitute part of the unrecognized debt. The unrecognized debt $i_{s}$ as follows:

LOANS-
NAME AND PURPOSE
Holford funding bonds of 1870. Levee bonds Memphis \& \& Fort Smith RR.... Little R"k Pine Blf. \& N R . PR Miss. Ouachita \& Red River RR. Arkansas Central RR
P.O. Payable. When Due. Orincipal.-P. O. Payable. When Due. Outstand'g. 7 A \& O Apr. 1, 1900 1,350,000
ASSESSED VALUATION.-The State's assessed valuation and tax rate at different periods have been as follows:

| Years. | Real Estate. | Personal Property | Total Assessed Valuation. | rate, 1000 |
| :---: | :---: | :---: | :---: | :---: |
| 1893 | 00,809,742 | \$72,716,742 | \$173,526,484 |  |
| 1892 | 102,449,430 | 72,379,406 | 174,828,836 |  |
| 1890 (est |  |  | 185,000,000 | 5.00 |
| 1889 | 108,407,462 | 64,001,035 | 172,408,497 | $5 \cdot 00$ |
| 1888 | 96,339,249 | 60,615,353 | 156,954,602 | $5 \cdot 00$ |
| 188 | 90,760,142 | 57,499,512 | 148,259,654 | $5 \cdot 00$ |
| 1886 | 85,750,633 | 54,152,058 | 139,902,691 |  |
| 1876 | 61,892,881 | 39,971,308 | 101,864,189 | 10.00 |
| 1870 | 63,102,304 | 31,426,539 | 94,528,843 |  |
| 1860. | 63,254,740 | 116,956,590 | 180,211,330 |  |

POPULATION OF STATE.-The population of Arkansas has been as follows in the years named
1890........... 1,128,179| 1860.

$435,450 \mid 1830$ $\qquad$ .30,388

In 1860-70 increase was 49,021 , or $11 \cdot 26$ per cent; in 187080318 .054 , or 65.65 per cent; in 1880-90 325,654 , or 40.58 per cent.
The proportion of the colored population was 27.59 per cent in 1890 against 26.25 per cent in 1880. In numbers blacks were 311,227 in 1890; 210,666 in 1880; 122,169 in 1870; 111,259 in 1860; 47,708 in 1850.

Cities, Counties and Towns
IN THE

## STATE OF ARKANSAS.

CHICOT COUNTY.-County seat is Lake Village. | LOANS- When Due. | $\begin{array}{l}\text { Tax valuation, personal. } \$ 330,674 \\ \text { Total valuation } 1893 . . .1,056,158\end{array}$ |
| :--- | :--- | …....... $\$ 200,000$

Total debt (last returns) $\$ 200,000$
Tax valuation, real....... 725,484

HELENA.- $\left\{\begin{array}{l}\mathrm{N}, \mathrm{J} . ~ F R I T z O N, ~ M a y o r ~ \\ \mathrm{~J}, \mathrm{O} . \mathrm{BAGWEL}\end{array}\right.$
J. BAGWELL, City Clerk.

E AND PURPOSE
P. Ot. Payable. When Due. Oulstand'g. Compromise Funding Bonds. . 6 J \& J July 1, 1904 \$158,350 INTEREST is payable at the National Park Bank, New Yock City.
TOTAL BONDED DEBT on January 1,1896 , was $\$ 158,350$.
ASSESSED VALUATION in 1895 of real estate was $\$ 1,074,228$; personal property, $\$ 466,147$; total, $\$ 1,540,375$; City tax rate (per $\$ 1,000$ ), $\$ 12 \cdot 00$; school tax, $\$ 5 \cdot 00$; State tax, $\$ 5 \cdot 00$; county tax, $\$ 7 \cdot 00$; total, $\$ 29 \cdot 00$. Real estate is assessed at "about $1_{2}$ its actual value."
POPULATION in 1890 was 5,189 ; in 1880 it was 3,652 .

## JEFFERSON CO.-W. D. Jones, Co. Judge.

County seat is Pine Bluff.
This county was unable to pay the outstanding $\$ 74,200$ of its bonds which matured in April, 1893, and which were issued in 1873 in aid of the Little Rock Pine Bluff \& New Orleans Railway.


## LEE COUNTY.-D. S. Drake, Treasurer.

County seat is Marianna.
LOANS-
When Due.
$6 \mathrm{~s}, \mathrm{July}$ \$60,000
July 1, 1919
Total debt Feb. 1, 1895 . $\$ 60,000$ Tax valuation, real..... 1,455,230 Tax valuation, person'l 623,456 Total valuation 1894.. 2,078,68 Assessment about $1_{4}$ actual value
State tax (per $\$ 1,000$ )....... $\$ 5 \cdot 00$
Col County tax ( (per $\$ 1,000$ $\begin{array}{r}\$ 5.00 \\ 3.00 \\ \hline\end{array}$ Population 1890 was............18,886
Population 1880 was.......13,288 INTEREST is payable at the Fourth National Bank, St. Louis, Mo.

LITTLE ROCK.- $\left\{\begin{array}{l}\mathrm{J} . \text { A. WOODSON, Mayor. } \\ \text { H. C. JONES, City Clerk }\end{array}\right.$
This is the capital of the State and the county seat of Pulaski County. LOANS- When Due. Tax valuation, real .... $\$ 8,449,435$ REFUNDING BONDS $1889-1909$ $5 \mathrm{~s}, \mathrm{Aug},, \$ 124.500 \ldots$..July 1, 1909 Interest is payable by City Treas. Bonded debt Jan. 1,'96.. \$124,500 Total debt....................... 251,484 Cash on hand ............... 3,644 Cash on hana............. 3,644 Average school tax............... 5. 5.00 The city has a sinking fund and each year purchases about $\$ 5,000$ of the above-mentioned bond issue of 1889.

## PHILLIPS CO.-Jos. C. Reinhart, Clerk.

## County seat is Helena.

$\qquad$
FUNDING BONDS-
6s, July, $\$ 100,000$....July 1, 1919 6s, July, $\$ 100,000$.....July 1,1919 Bonded debt Apr. 1, '96.. $\$ 100,000$ Floating debt............... 20,000 Sinking fund ............. 120,000
INTEREST is payable at Treasurer's offi
PULASKI CO.-John B. Cowpland, Treasurer. County seat is Little Rock.
LOANS- When Due.
COUNTY BONDS-
6s, July, $\$ 361,000 . . . . . . . . . .1917$
Floating debt........ $\$ 45,000$ Total debt Jan. 1, $1896 . .406,000$ Tax valuation, real.....11,561,602

Tax valuation, person'l. $\$ 3,332,855$ Tax rate (per $\$ 1,000$ ) ' $94 \ldots .1^{2} 7 \cdot 00$
Population 1890 was.......47,329 Population 1895 (est.).. Property is assessed at about one-third of its actual value.
INTEREST is payable at New York.
SEARCY COUNTY.-Jno. R. Aday, Clerk.
County seat is Marshall. County has no bonded debt.
Float'g debt Dec.1,'95, abt. $\$ 40,000 \mid$ Assessment same as actual value. Tax valuation, real.......500,000 Total tax (per $\$ 1,000$ )..... $\$ 10,000$ Tax valuation, personal...500,000

## W ASHINGTON CO.-F. Hill, Co. Judge.

County seat is Fayetteville.
LOANS- When Due.
UNIVERSITY BONDS8s, J\&J, \$100,000...Jan. 1, 1902 Total debt Apr. 1, 1895.. \$100,000
Sinking funds........... 81,550 Net debt $\quad 18,550$ Tax valuation, real..................670,850

Tax valuation, person'1. $\$ 1,659,662$ Total valuation 1894....4,330,512 Assessment about $2_{5}$ actual value.
State \& Co. tax (per $\$ 1,000$ ) $\$ 11 \cdot 00$ State \& Co. tax (per $\$ 1,000$ ). $811 \cdot 00$
Population 1890 was........32,024 Population 1890 was.........32,024

INTEREST is payable at Little Rock.
TAX FREE.-The above bonds are exempt from taxation.

# Territory of Oklahoma. 

DEBT, RESOURCES, ETC.

Organized as a Cerritory (Act May 2, 1890)
Total area of Territory (square miles)
Territorial Capital
Governor (term expires with national adm'n) 1890
Secretary
Treasurer
Legislature meets biennially.

Legislature meets biennially.
LOANS-
NAME ANO PURPOSE.
School bonds ........

## P. Interest.-

 subleot to eall in 10 years.When Due os tstandy. 30 years. $\quad \$ 48,000$ ed for the eme
The bonds were issued for the erection of the Territorial University, Territorial Normal School and Agrioultural and Mechanical College.
TOTAL DEBT. -The bonded debt of the Territory on Jan. 1, 1896, was $\$ 18,000$; outstanding warrants, $\$ 150,000$; total debt, $\$ 198,000$.
ASSESSED VALUATION for 1895 was $\$ 39,240,000$; tax rate (per $\$ 1,000) \$ k \cdot 60$. Property is assessed at 60 per cent of its actual value.
POPULATION. - The population of the Territory in 1890 was 61,834 . On February 1, 1895 , as shown by reports of county clerks to the Territorial Auditor, the popalation was about 250,000 .

## Cities Counties and Towns <br> TERRITORY OF OKLAHOMA.

CLEVELAND COUNTY.-County seatis Norman. LOANS- BoxDs- When Dwe. $\left\lvert\, \begin{aligned} & \text { Total debt Jan.. } 1895 \ldots . . \\ & \text { Tax valmation } 1895\end{aligned}\right.$ 6\%, Sept............sept. 10,1904 Tax valmation 1895..... 2,015,583 Subject to call after Sept, 10, 1897 Population in 1894 was...12,716 Interest at Chemical Nat'l Bank, New York City.
EL RENO.- $\left\{\begin{array}{l}\mathrm{C}, \mathrm{H}, \text { HOBART, Mayor } \\ \text { WM, }\end{array}\right.$
El Reno is in Canallan County.
LOANS- * When Duc 6 6s, J\&JJ, $\$ 17,800 \ldots$.... Jan. 2, 1005 Subject to call a ter 3 yeary 27.100
 Tar ralaation, meat ........8567,750 Tax valuation, personal. 189,250 Total valuation 1894..... 757,000 Arayment about ${ }^{2}$ actual value. Water debt (tacladed).... 4,955
EL RENO SOHOOL DISTRIOT-
The diatrict includes the elty of El Rono and about 8.500 aeros of hand outside of the elty.

GARFIELD COUNTY.-P. M. RaNdall, Olk. County seat is Enid.
LOANS.
 63. A. \& 0. 830,000 ..Aps. 25,1916 Tax valuation 1895 .... $1,379,330$
 Flostligg debt (about).. $\$ 32,000 \mid$ Populatiou in 1896 (abti.....20,000 INTEREST on the funding bonds is pald by the Chemalcal National Bank of Sew York City.


NORMAN.- $\left\{\begin{array}{l}\text { D. L. L. ARsH, Mayor. } \\ \text { C. P. WOODARD, Clerl }\end{array}\right.$
Norman is in Cleveland County.
LOANS- When Due.
6, A. 80 , $\$ 7.500$ Wister Works Bosd. Ma, Saw, 1, 813,500 Total debit Jan. 1, 1896 .
Sluking fimid. sinking find
INTEREST
of the Tercitory: on the water worls is payable at the Fiscal Agency Bank, New York City.
OKLAHOMA CITY.-This eity is the county seat of the county of the same name.
LoMANS- When Due.
$69,165.815,5000$
Int, at Chemical Nat Bke. N. $\frac{1}{1}$. 1914
Tax Falnation 1804.... $\$ 2,175,000$ Population in 1890 was ..... 4,151 Population in 1898 (est.)..... 9,000

## OKL.AHOMA COUNTY.-S. H. Mmler, Clk. County aent is Oklahoma City.

 Sabjeot to call after Dec., 1897 sulyect to call ater Totaidotht Jan. 1, 1896. \$197,54
INTEREST......... 2,070
INTEREST on the boads due in 1904 is payable at the Chemical National Bank, New York.

PERRY.- \{A. C. HOLLAND, Mayor.
LOANS- When Due. Bonded debt Feb. 1, $1896 . \$ 20,000$ 6s, Md\&N, $\$ 20,000$......1916-1925 Tax valuation 1895........684,671 (\$2,000 due yearly on Nov. 9.) Population 1895 (estimated) 6,000 Interest payable in New York.
TAX FREE.-All of the city's bonds are exempt from taxation.

# State of Texas. <br> ITS 

DEbT, RESOURCES, Etc.
Admitted as a State (Act March 1, 1845) - - December 29, 1845 Total area of State (square miles) - - - - 265,780 State Capital

Austin
Governor (till 2d Tu. after 1st Mon. Jan. '97). C. A. Culberson Secretary of State (term exp. with Governor), Allison Mayfield Treasurer (2d Tues. after 1st Mon. Jan. '97), W. B. Wortham Legislature mpets biennially in odd years on the Tuesday after the first Monday in January, and sessions are limited to 90 days.
HISTORY OF DEBT.-For history of the State debt sce State AxD City Supplement of April, 1894, pages 174 and 175.
On Sept. 1, 1895, the total delt of the State was only $\$ 3,992,030$, and of this sum only $\$ 750,490$ was in the hands of individuals, all the rest being in the possession of State funds.

LOANS-
P. OL Patest.- Ple. When Due. Ouncipal, NAME AND PURPOSE. 874 , gold 7 F . Payable. When Due. Outstand J . Frontier defense, 1870 , gola. 7 g M \& S Aug. 5,1910 2 298,000 do do refunding... 5 M \& \& 1919 201.000 Redemptionstatedebt,1s76i. Ig J \& J July 6, 1906 1,647,000 Retiring outatanding bonds,
1879.............................

Retiring outstanding bonds...
Refunding bonds 1893. ...... $\frac{4}{5}$ Jan. Jan., 1899 1,068,900

PAR VALUE OF BONDS. -The 5 per cent bonds for retiring outstanding bonds are $\$ 100$ and multiples ; the other bonds are nearly all $\$ 1,000$ each.
INTEREST is payable in New York and at the State treasury.
TOTAL DEBT. ETC.-The subjomed statement shows the State's total debt on each of the dates indleated.
Total bonded debt............. Sept. 1, 992,030


Jan. 1, '95.
Sept. 1, 93. Leaving amount outstand'g. $\overline{\$ 750,490} \xlongequal{\$ 750,490} \quad \$ 756,990$ ASSESSED VALUATION. - The State's assessed valuation and tax rate at different periods liave been as follows:



 | $1892 \ldots \ldots \ldots .$. |  |  |  |  |
| :--- | :--- | :--- | :--- | :--- |
| 1891 | s77.621,608 | $292,770,759$ | $886,175,395$ | 275 |




MUNICIPAL AND COUNTY BOND LAW.-A State law approved In 1893 has done much to widen the market for new Texas munleipal loans. At present before any bond can be issued by a municipality or county it must recelve the certificate of the Attorney General that it is a lawful obligation. It must then be registered in the offlce of the State Comptroller, and when the bond is so issued its validity cannot be questloned except on the grounds of fraud or forgery. The text of the law will be found in the State and City Supplement of April, 1895, page 178.
POPULATION OF STATE.-The population of Texas has been as follows in the years named:
${ }_{1890} 18 . \ldots \ldots .2,235,523 \mid 1870$. $\qquad$ 618,579 1850
1850. . 212,592
604,215 $\qquad$
In 1860-70 increase was 214,364, or $35-48$ per cent; in 1870-80 773 . 170, or $94-45$ per cent; in $1880-90$ 643.774, or $40-44$ per cent.
Of the total population in 1890 492,887 were blacks, whifh compares with 393,384 in $1880,253,475$ in 1870, 182,931 in 1860 and 58,558 in 1850. It will be observed that the proportion of the colored race has greatly diminished, the ratio for 1890 being only 22.04 per cent, against 24.71 per cent in 1880 and larger percentages in provious deoades.

Cities, Counties and Towns in THE
STATE OF TEXAS.
Note.-For adalitional statements not given in alphabetical orderbelou see page 183.
AUSTIN.-Lewis Hancook, Mayor.
This is the capital of the State and the county seat of Travis County.
LOANS - When Due. Water amd Light Gold (1890)-

REFUNDNG BONDS -
6 Ba, JkJ, $\$ 12,500$. 6月, 10,000 ........... 1901 Sublect to call after June 30 ,

PAR VALUE OF BONDS. - Most of the bonds are $\$ 1,000$ each.
INTEREST on the water and light bonds is payable at the National Clty Bank, New York Clty; Interest on the other bonds in New York and Austin.

TOTAL BONDED DEBT Dec． 1,1895 ，was $\$ 1,660,000$ ；sink－ ing fund，$\$ 21,994$ ；net debt，$\$ 1,638,006$ ．The city has no floating debt ASSESSED VALUATION．－The city＇s assessed valuation（about $2_{3}$ actual value）has been as follows in the years indicated．
Years．$\overbrace{\text { Real．Assessed Valuation．－}}^{\text {Personal．}} \begin{gathered}\text { Tax Rate．}\end{gathered}$ $\begin{array}{cccc}\text { Years．} & \text { Real．} & \text { Personal．} & \text { Total．} \\ 1895 \ldots . . . . & \$ 8,521,659 & \$ 2,863,075 & \$ 11,384,734\end{array}$ Tax rate（per $\$ 1,000$ ）in 1893，$\$ 27 \cdot 681_{3}$ ；this including city tax proper $\$ 17 \cdot 10$ ，State tax，$\$ 2 \cdot 25$ ，Scheol tax，$\$ 3 \cdot 33^{1_{3}}$ ，county tax，$\$ 5 \cdot 00$ ．
POPULATION in 1890 was 14,575 ；in 1880 it was $11,013$.
BEXAR COUNTY．－Ed．Froboese，Treas．
The county seat is San Antonio．

## LOANS．

Bridge Bonds－
6s，Apr．10，$\$ 25,-00$ June 10,1912
Subject to call at any time．
68，Apr．10，$\$ 60,000$ ．May 15,1934
Subject to call after May 15， 1904 Subject to call after May 15， 1904
6 s, Apr． $10, \$ 25,000$ ．Feb．16， 1935 Subject to call after Feb．16， 1905. 5 s ，Apr． $10, \$ 24,500$ Mar． 1,1909 5s，Aprect to call Mar．1， 1899 ． 5s，Apr． $10, \$ 50,000$ ．Apr． 10,1910 Subject to call Apr． 10,1900 ．
COURT HOUSE BovDs－
78, Apr．10，$\$ 15,000$ May 10,1897
Subject to call．
6s，Apr．10，\＄104，000．May 11， 1911
Subject to call at any time．
6 s ，Apr． $10, \$ 240,000 . \mathrm{Fe}$ ． 10,1912
6s，Apr． $10, \$ 240,000$. Feb． 10,19

6s，Apr． $10, \$ 115,000$ ．Aug．18， 1933 | Subject to call atter Alug．18， 1903 |
| :--- |
| $6 \mathrm{~s}, ~ A p r . ~$ | Subject to call after Feb．16， 1934

5s，LOANS－ 82,000 ．When Due． Subject to call，a00．Nov．14， 1935 JuII Bonds－
6s，Apr．10，$\$ 13,450$ ．．Nov．9， 1906 6s，Apr． 10 to $\$ 14,000$ ．．May 11， 1911 Subject to call at any time． Purchase of Property－
5s，Apr．10，\＄14，000．June 15， 1898 Subject to call．
MEX．GULF RR．SUBSID
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 23,500 \ldots$ ．．．．May 1,1902 6s，M\＆N， Subject to call． Total debt Dec．26，1895．$\$ 1,109,450$ Sinking fund．．．．．．．．．．． 186,000 Net debt Dec． $6,1895.1,073,450$
Tax valuation $1895 \ldots 33,353,247$ Tax valuation $1895 . . . .33,353,247$ Assessment about ${ }^{\text {\＆}}$ actual value．
State \＆Co．tax（per $\$ 1,000) . \$ 11 \cdot 25$ Population in 1890 was．．．． 49,266 Population in 1880 was．．．． 30,470
Population
Population in 1895 （est．） 65,000
NTEREST on the Mex．Gulf RR，subsidy bonds is payable at San Antonio；on all other loans at San Antonio and New York．

BRAZORIA COUNTY．－County seat is Brazoria． | LOANS－ |  |
| :--- | :--- | :--- |
| BRIDGE BONDS－When Due． | $\left.\begin{array}{l}\text { Total debt Aug．31，1895．} \$ 206,729 \\ \text { Tax valuation 1895．．．．．．6．833，580 }\end{array} \right\rvert\,$ | BRIDGE BONDS－ 6s，．．．．．．．，\＄11，000．．．Aug．19， 1913

COURT HOUSE BONDS－
 Tax valuation $1895 \ldots \ldots 6,833,580$ County tax（per $\$ 1,000$ ）．$\quad 6 \cdot 75$ Population in 1890 was．．．．．．11，506

## CALDWELL CO．－W．D．French，Treasurer

## County seat is Lockhart

Bridge bonds， $6 \mathrm{~s}, \ldots \ldots . . \$ 25,391 |$| Assessment about $3_{5}$ | actual value． |
| :---: | :---: | Court House bonds，6s．．．． $50,000 \quad$ State \＆© tax（per $\$ 1,000$ ）$\$ 10 \cdot 00$

 $\begin{array}{lr}\text { Vault bonds，} 5 \mathrm{~s}, \ldots .1 .2 . .- & 4,500 \\ \text { Total debt Feb．} 14,1896 & 80,891\end{array}$ Total debt Feb． $14,1896 \ldots 80,891$

## CORPUS CHRISTI．－Corpus Christi is in Neuces Co．

 LOANS－ When Due． Water works－ Feb．1， 1942 ．Feb．1， 1942 Tax valuation 1895．．．．$\$ 1,586,000$ （Subject to call after Feb．1，1912）Assessment about $1_{2}$ actual value． tnt．payable at Fourth Nat．Bk．，N．Y． $\left\lvert\, \begin{aligned} & \text { Population } 1890 \text { was．．．．．．．．．．4，387 } \\ & \text { Population } 1895 \text {（est．）．．．．．．．．5，000 }\end{aligned}\right.$CORSICANA．－County seat of Navarro County． LOANS－When Due．
CITY HALL BONDS－
a STREET IMPROVEMENT BONDS CITY HALL BONDS－ 1905 a STREETS LMPROVEMENTBONDS－
 6S，．．．．．， $20,000 \ldots . . . . . . . . . . . . . ~$
SEWER BoNDS－
5s 5s，．．．．．．，\＄20，000．．．．．．．．．．．．．．．． 1919 Population in 1890 was．．．．．．．6，285
 $a \$ 500$ each．
INTEREST on the street improvement bonds is payable in New York．

## DALIAS．$-\left\{\begin{array}{l}\text { F．P．HOLLAND，Mayor．} \\ \text { C．G．MORGAN，Auditor．}\end{array}\right.$ <br> This is the county seat of Dallas County．

LOANS－
6s，M\＆N，$\$ 30,000$ ．．．．Nov．． 1913
Subject to call Nov． 1893.
10s，A\＆O，\＄11，100．．．．Oct．， 1896
8s，M\＆S，27，500… Sept．， 1904
$\begin{array}{lll}6 \mathrm{~s}, ~ A \& O, & 100,000 \ldots . . . \text { Apr．，} & 1917 \\ 5 \mathrm{~g}, \mathrm{~J} \& J, & 200,000 \mathrm{~g} . . \mathrm{July}, & 1931\end{array}$
GENERAL IMPROVEMENT－
6s，M\＆N，\＄100，000．．．．．．Nov．， 1913
SEWERAGE IMPROVEMENT GOLD
BoNDS 1890－1891－
5 s, J\＆J，$\$ 150,000 \ldots .$. July 1， 1920
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 150,000$
STREET Subject to call． 1931
STREET IMPROVEMENT BONDS－
$\mathrm{g}, \mathrm{F} \& \mathrm{~A}, \$ 200,000 \ldots . \mathrm{Ang}$..1928
$5 g$, F\＆A，$\$ 200,000 \ldots$ ．．Aug．， 1928
58, J\＆J， $200,000 . . . J u l y$,
1929
TEXAS \＆PACIFIC RR．1874－
7s，A\＆O，\＄74，000．．．．Apr．， 1904 WATER SUPPLY $1884-91-$
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \quad 95,000 \ldots$. Dec． $\begin{array}{lrr}\text { 6s，J \＆D，} & 95,000 \ldots . \text { Dec．，} & 1914 \\ 5 \mathrm{~s}, \mathrm{~J} \& J, & 100,000 \ldots . . J u l y, & 1917\end{array}$ $\begin{array}{ll}5 \mathrm{~s}, ~ J \& J, & 100,000 \ldots . . J u l y, ~ \\ 5 \mathrm{~s}, \mathrm{~J} \& J, & 1917 \\ 200,000 \ldots . . J u l y \\ 1,1920\end{array}$ $5 \mathrm{~g}, \mathrm{~J} \& \mathrm{~J}, \quad 66,000 \mathrm{~g} . . \mathrm{J}$ Jan．， 1921 WATER WORKS 1882 －June， 1931 6s，J\＆J，$\$ 100,000 \ldots . . J a n ., 1902$ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 200,000 \ldots . . J u n e ~ 1,1935$ Former city of East Dallas．
Construction \＆Improvement
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 15,000 \ldots . .$. July， 1916 6s，J\＆J， $40,000 \ldots . . . .$. July， 1918 6s，JdJ，15，000．．．．．．．July， 1919
PUBLIC SCHOOL BUILD＇BONDS－ $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 13,000 \ldots . .$. July， 1916

INTEREST on 10 per cent funding bonds is payable at Dallas；on D．\＆W．and T．\＆P．issues，at Austin，Texas，by State Treasurer；on the East Dallas bonds due in 1916，at the Laclede Bank，St．Louis Mo．；on the street improvement 5s due in 1928 and 1929 and the sewerage improvement due in 1920，at the Seaboard National Bank， New York；on all other bonds by the New York Security \＆Trust Company．
TOTAL DEBT，ETC．－The subjoined statement shows the city＇s bonded debt，etc．，on the dates named．


DEBT LIMITATION．－The bonded debt of the city of Dallas is limited to $\$ 2,500,000$ by special act of the State Legislature．
WATER WORKS．－In the year 1894 the revenue from water works was $\$ 23,500$ ．The water works have been extensively improved and enlarged．
ASSESSED VALUATION．－The city＇s assessed valuation and tax

|  |  | Personal | Total Assessed | Rale of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years． | Real Estate． | Property． | Valuation． | per $\$ 1,00$ |
| 1895 | \＄16，904，125 | \＄4，723，800 | \＄21，627，925 | \＄15．00 |
| 1894 | 16，780，700 | 4，174，200 | 20，954，900 | 22.83 |
| 1893 | 17，887，875 | 5，243，725 | 23，131，600 | $23 \cdot 35$ |
| 1892 | 19，993，709 | 5，886，625 | 25，880，325 | $23 \cdot 15$ |
| 1891 |  |  | 32，000，000 |  |
| 1890 |  |  | 33，000，000 | $23 \cdot 25$ |
| 1889. |  |  | 23，000，000 |  |

The tax rate in 1894 includes city tax proper，$\$ 14.50$ ；state and county and school tax，$\$ 8 \cdot 33$ ．
POPULATION．－In 1890 population was 38,067 ；in 1880 it was 10．358．The estimated population of 1895 was 65,000 ，which include $s$ several adjacent suburbs recently annexed．

## DALLAS COUNTY．－County seat is Dallas

LOANS－
When Due．Sinking fund
\＄21，000 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 18,000 \ldots . \mathrm{Apr} .10,1906$ Net debtuan．， $1896 \ldots . .3300,000$ COURT HOUSE BONDS－（Re1．）－ 5s，A\＆O，\＄276，000．．Apr．10， 1906 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$ \＄27．000 5 s, Ac $10,1927,000 \ldots .$. Apr．10， 1906 Assessment abt． $1_{3}$ to $1_{2}$ act．value State tax（per $\$ 1,000$ County tax（per $\$ 1,000$ ）．
was．．．．．． $5 \cdot 00$ Total debt Jar．，1896．．．\＄321，000 Population in 1895 （est．）．．．75，000
Eight thousand dollars of the county＇s bonds are owned by the per manent school fund．
INTEREST is payable in New York．
OPTIONAL．－One hundred thousand dollars of the county＇s bonds are optional after 1900 and $\$ 100,000$ after 1905.

## DENISON．－This city is in Grayson County．

LOANS．

## $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}$ ， 30,000

6s，J \＆J， 20,000 ． SEWER BONDS－ $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 60,000$.

Bond．debt（last returns）$\$ 135,500$ Tax valuation 1891 ．．．．．．4，600，000 Assessment about $1_{2}$ actual value
Total tax（per $\$ 1,000$ ） Total tax（per $\$ 1,000$ ）．

The city owns property valued at $\$ 455,000$
INTEREST is payable by the NinthNational Bank of New York City

## EL PASO．－R．F．CampBell，Mayor

This is the county seat of El Paso County．Six per cent $15-30$ year water－works bonds to the amount of $\$ 175,000$ have been authorized．
LOANS．－When Due．Bonds are subject to call． 7s，J\＆J，\＄20，000．．．．．．．Aug．1， 1907 Tax valuation 1893．．．．．\＄5，359，190 SCHOOL FUNDING BONDS－ 6s，A\＆O，$\$ 50,000 \ldots .$. Apl．1， 1920 6 s ATER BoN0－Oct 1,1899 Population in 1890 w 6s，A\＆O，$\$ 25,000 \ldots .$. Oct． 1,1899 Population in 1880 was．

10,338
736

## EL PASO CO．－Riohard Caples，Treas．

County seat is El Paso．
LOANS－When Due． 6s，A pril，$\$ 89,000$ ．．．．．． $1899 \& 1900$ FUNDING BONDS 6s，A pril，$\$ 55,800 \ldots$
Bonded debt due yearly．） Bonded debt Feb．1，1895．$\$ 144,800$ Interest payable at Austin．

Floating debt．．．．．．．．．．．．．．．$\$ 48,618$ Tax debt Feb．1，1895．．193，418 Asfessment at nearly full Tax rate（per \＄1，000）．． Population in 1890 was
Population in 1880 was

## FALLS COUNTY．－Counts seat is Marin．

LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Total valuation 1895．．．} \$ 7,910,400\end{aligned}\right.$ COURT HO USE，BRIDGE，ETc．－ 6s，April $10, \$ 59,530 \ldots$
Total debt（last returns） Total debt（last returns） Tax valuation，real．．．．．．．5，378，845

## FANNIN CO．－L．P．Thomas，Treasurer．

County seat is Bonham．
LOANS－When Due．Tax valuation $1895 \ldots \$ 10,190,905$ COURT HOUSE BONDS－
5s\＆6s，Apr． $10, \$ 48,000$. Apr．10，＇04 ROAD AND BRIDGE BONDS 6s，Apr．10，$\$ 4,648$ ．．．．Part yearly． OPTIONAL．－All of the county＇s bonds are optional after ten years． BONDS．－The Fannin County permanent school fund owns \＄31，648 of the above listed bonds

## FA YETTE CO．－County seat is La Grange．

| When Due． | Tax valuation．．．．．．．．．．． $88,308,000$ |
| ---: | :--- |
| Leal valuation |  |
| REFUNDING BONDS 1895. |  | REF s ，－anning BONDS 1895 ． 975 Real valuation．．．．．．．．．．． 20，000，000 Ss，s．－ann．，$\$ 75,000 \ldots$ May 15， 1935 Interest pavable in New York Total debt Aug．1，1895．．．$\$ 164,500$ Population in 1890 was．．．．．31，481 Population， 1895 （est．），over． 40,000


This city is the county seat of Tarrant County．
LOANS－When Due．
5s，J\＆J，\＄275．000 ．．．．．Jan．1， 1920 6s，J\＆J， 175 ． 000 ．．．．．．．Jan．1， 1922
58，J\＆J，$\$ 90,000 \ldots . . . J$ Jan．1， 1920
Redemption Bonds－
s，M\＆N，$\$ 158,000 \ldots .$. May 1； 1923
Subject to call after May 1， 1903

5，g．，M\＆N，\＄125，000．．May 1， 1940
STREET AND SEWER BONDS－
7s，M\＆S，$\$ 96,000$ ．．．．．．．．．．．．．．． 1904
GENERAL TMPOVEMENT－
5 GENERAL IMPOVEMENT－ 1,1921
5，g．，MEER BONDS－May 1， 1920 6，g．，F\＆A，650，000 ．．Feb．1， 1922
$7 \mathrm{~s}, \mathrm{~J} \& J, \quad 150,000 \ldots \ldots$ Jan．1， 1903
$\bar{b} \$ 1,000$ each．

PAR．－Recent loans have been issued in $\$ 1,000$ pieces，
INTEREST is payable in New York City．
GOLD BONDS．－All bonds are payable in gold
TOTAL DEBT，ETC．－The city＇s bonded debt on March 21，1895， was $\$ 1,319,000$ ；floating debt，$\$ 75,000$ ；total dept，$\$ 1,394,000$ ；sink－ ing fund，investment and cash，$\$ 178,568$ ；net debt，$\$ 1,215,432$ ；water debt（not included in the above total），$\$ 810,000$ ．

The city ewns property valued at $\$ 1,153,357$ ．
DEBT LIMITATION．－The city＇s debt is limited by the city＇s charter of March 20， 1889 to 6 per cent on the taxable values as shown by the rolls．
ASSESSED VALUATION．－The city＇s assessed valuatlon（which is 80 per cent of actual value）and tax rate have been as follows：

| Years． |  | Personal | Assessed | Tax Rate |
| :---: | :---: | :---: | :---: | :---: |
|  | Real Estate． | Property． | Faluation． | \＄1 |
| 894. | 815，239，230 | \＄ $8,864,738$ | \＄20，103，968 | \＄15．50 |
| 91 | 14，023，103 | 7，837，225 | 21，860，388 | 21.75 |
| 890 | 16，502，625 | 4，804，160 | 21，306，785 | 20 |
| 1889 | 11，213，727 | 4，715，143 | 15，958，870 | 21.5 |

The tax rate in 1892 includes city tax proper，$\$ 13 \cdot 50$ ；county tax， $\$ 5 \cdot 50$ ；state tax，$\$ 1 \cdot 50$ ；average school tax，$\$ 1 \cdot 25 ;$ total，$\$ 21 \cdot 75$ ．
POPULATION．－In 1890 it was $23,076-3$ returned by the eity entmerator， 30,000 ；in 1880 it was 6，663；in 1895 （estimated），31，000．

GALVESTON．－\｛A．W．FLY，Mayor．
ON，Auditor
Galveston ls the county seat of Galveston County．

## LOANS－When Due．PURchase blook 321－

10s．．．．．．．．．．．．．．．．． 81,200 ，past due $\mid 88, M d 8,521,000$ ．．．Mar．
10s．．．．．．．．．．．．．．$\$ 1,200$ ，past due $(83,500$ due each year．） to＇02
5s，Mr $\& N, \$ 200,000 \ldots$ Nov． 15,1915 WAT\＆H WOBKs \＆STBEET IMT．－ Subjeet to call after Nov．15， 1905 Sa，JdeD，$\$ 349,600$
 Subject to call atter 1908. Su，Jubject to call 100 O ．


## 53，J\＆D，\＄431，000

subleet to call atter 1898
suble， 850,600
to call after 1901 ．．．． 1931
PAR VALUE OF BONDS．－The limited debt bonds are $\$ 100$ and multiplea thereof．
INTEREST is payable in New York and Galveston．All coupons are tax receivable．

TOTAL DEBT，ETC．－The subfolned statement shows Galveston＇s total bowded debt，Inchading the water debt，the floating debt and the net debt，on eaeh of the dates namel．
Total bonded debt ．．．．Oct，23， 432,705 ．Jure 1，＇994．3rar．1，＂93．Dec．1， 82,200 ， Fotal boniting debt facerued $\$ 3,132,700 \quad \$ 2,202,700 \quad \$ 1,974,200 \quad \$ 1,887,200$ interest，eter）．．．．．．．．．289，518 159，438

Net deht．．．．．．．．．．． $82,873,149$ \＄1，886，669 $\$ 1,614,081 ~ \$ 1,511,549$
In addition to the slaking fumd，as given above the elty owns $\$ 529,870$ of whart company stock and $\$ 10,000$ of City Rallroads stock ithe income of both pledsed to secure lta limitfed debt 5 per cent bonils），is water works plant valned at $\$ 1,500,000$ ，an eleotrio Hght plant，ete，ete，the total value of its public property belng $\$ 3,163,870$

The atnking fund recelven yearly an amount equal to 2 per cent of the outatanding boads．The ordinance reapeeting the Iralted debt basds provided that their almking fund income should be inveated in bonds of the State of Texas or in bonds of the United States．

DEBT LIMITATION，－The eity can tasue bonds only with logisla－ tive authority and is forbldden to make loans for mallroad ald．
ASSESSED VALUATION．－The olty＇s assesaed valuation＂about 45 per cent actual value，＂and tax rate have been as follows：

| Fears． | Real Estate． | Personal Properity． | Total Ass＇d Faluation． | $\begin{aligned} & \text { Oity Tox } \\ & \text { per } 81.000 \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |
| 1895 1891. | \＄10406023 | \＄ 2000036 | \＄25，391，559 | － |
| 93 | 18，066，860 | 5，007，486 | 24，7874，319 | \＄1500 |
| 92 | 17，943，455 | 5，269，541 | 23，112，996 | 15.00 |
| 391 | 17，618，035 | 5，363，103 | 29，051，138 | 15.00 |
|  | 15，970，935 | 5，062，899 | $21,033,934$ $20,314,384$ | 15.00 1500 |
| 188 | 15，010，005 | ，010， | 17，625，862 |  |

POPULATION in 1890 was 20，084；in 1880 it was 22.248 ；in 1870 it was 13，818．Popclation by latest（1895－6）Directory，54，492．

## GALVESTON CO．－Jas．S．Waters，Treas，

County seat is Galveston．

## LOANS

5a，ADF，10， 8185,000 －
Brobect to call after Jan．10，1903 GETH COL E B，Fg RH：－ 1902 Floating debt Peb．1，1895． 8527,000

INTEREST ou the 6 per cent honds is payable in Now York and Gal－ veston；on the 3 per cent bonds in Galveatom．

GOLIAD COUNTY，－County reat is Gollad．

## LOANS－

focmer Hotsis Boxns－
Total debt（last returnan．10， 1933

Total debt Feb．1，1895．\＄605，153 Simang fomd ．．．．．．．．．156，576 Net debt Fob． $1,1895 \ldots 2848,577$ Isax vamation $1895, .26,151,160$ County tax（per \＄1．000）．．．．．vi．00
 alveator．

Tax valuation $1895, \ldots 83,946,473$
Cotinty tax（per $\$ 1,000$ ）．．．．．85．00 Population per 1800 ，000 ．．．．．．．．5．00 Population in 1880 was ．．．．．．5．510

GREENVILLE，－$\left\{\begin{array}{l}\text { W．G．PERKINS，Mayor } \\ \text { D．}\end{array}\right.$
Greenville is in Hunt County．W．H．TAYLOR，seceretary
LOANS－When Due．Total debt Apr．1，1896．\＄91，109 FUND＇G BoNbs，＇90（reg．）－ 190 Tax valuation 1894．．．．．．．1，950，000 Subject to call Oct．， 1910 Population in 1890 was．．．．．．．． 4,330 Interest payable at New York．｜Population 1896 （est．）．．．．．．．．．．．9，000

## HARRIS COUNTY．－John Farmer，Treas．

County seat is Houston．

LOANS－$\quad$ Amount． $\mid$ Net debt．．．．．．．．．．．．．．．．．．．．．．$\$ 65,344$ | Cour and Bridge 68, ann． 845,000 |
| :--- |
| Road | Total debt Mar．20，1895．．84，000 inl Population in 1890 was 37.549 maing fund

## HARRISON CO．－County seat is Marshall．

| LOANS－When Due． | Total debt（last returns）$\$ 195,542$ |
| :--- | :--- |
| Tax valuation 1895 |  | 68，Apr．10，$\$ 44,900$ Apr．10， 1903 A 68，Apr． $10, \$ 44,900$, Apr． $10,1903 \mid$ Assessment about ${ }^{1}$ actual Falue．

FUNDING BoNDS－ 6s，Apr．1，$\$ 32,000$ ．．Apr．1， 1910 Population in 1890 was．．．．．． 26,721 COMPROMISE RAILROAD BONDS－Population in 1880 was．．．．．．25， 277 68，Apr．11，$\$ 118,450$ ．Apr．19， 1901
INTEREST and sinking fund payments on compromise railroad bonds are made by State Comptroller．
OPTIONAL．－All bonds ssued by this county are subject to oall at the option of the county．
TAX FREE．－The bonds are all exempt from taxation，
HAYS COUNTY．－County sent is san Marcos．
Total debt April 1，1895 ．．$\$ 23,000 \mid$ Tax valuation 1894．．．．$\$ 3,119,900$


HENRIETTA．－This is the county seat of Clay County．

| LOANS－Whem Due． | Total debt Jan， $1895 \ldots .$. ．$\$ 23,000$ |
| :--- | :--- |
| ReFUNDING BoNDS－ | Tax valmation $189.4 \ldots . .100,000$ | 6s，号，JdeJ，．．．．．．．．．．．．Jan．1， 1925 True valuation（about）．．．．．100，000 subject to oail in 10 years．

6s，g．J．J\＆J，．．．．．．．．．．．Jan．1， 198 Population in 1890 was．．．．．．．2，100 Population in 1890 was．．．．．．2，100
Population in 1894 （estim＇d）．3，500

INTEREST payable at Southern National Bank，Niew York Clty．

## HILISBORO．－Hillsboro is in Hill County．

Total debt Sept．1，1895．\＄47，500 $\left\lvert\, \begin{aligned} & \text { Real valuation．．．．．．．．．．} \$ 2,000,00\end{aligned}\right.$ Water debt（lncluded）．．．， 20,000
Tax valuation 1894．．．．．1，926，475 $\begin{aligned} & \text { Population In } 1890 \text { was．．．．．2，541 } \\ & \text { Population } 95 \text {（8eh，census）} 6,010\end{aligned}$

## HOPKINS COUNTY．－Co．seat is Snlphur Springs．

LOANS－When Duce．｜Tax valuation 1895．．．．．84，669，538 58，．．．． 865,000 ．．．．．July 10,1984 Copulation in 1890 was ．．．．．．．60．00 | Total debt（last retirns）．$\$ 86,818$ | Population in 1880 was．．．．．．． 15,461 |
| :--- | :--- | :--- |

HOUSTON．$\left\{\begin{array}{l}\text { JOHN T．BROWNE，Mayor } \\ A\end{array}\right.$
Thla dity is in Harris Connt．
LOANS－When Dike．H．T．\＆B．RR．Bonds－
GA，J\＆J，$\$ 500,000$ ．．．Jan．1， 1918 88，A\＆O，\＄13．500．．．Apr．22， 1899 $5 \mathrm{G}, \mathrm{J} \mathrm{JJ}, \mathrm{J}, 503,000 \ldots \ldots . \mathrm{Jan} .1,1918$
 Gis，JEJ， 812,800 ．．．．July 1， 1906 FUNDING BONDS－
Gs，JEJ，$\$ 524,000$ ．．．．．Jan．1， 1912 88, JELJ，s109，000．．．．．Jan．1， 1897 $10 \mathrm{~s}, \mathrm{~J} d \mathrm{~J}, \$ 20,500 \ldots . . \mathrm{Jan} .1$ 6s，J\＆J，\＄60，000．．．．．．．Jan．1， 1922 Smblect to call after 5 years．
$68, \mathrm{M} \& \mathrm{~N}, \$ 100,000 \ldots . . \mathrm{May} 1,1924$
INTEREST on the compromise 58 and 68 is payable at the Union Trust Company，New York Clty；on the funding 64 at the Ameriean Exchange Natlomal Batik，New York City；others also in Now York City．
TOTAL DEBT in Dee．，1895，was sbout $\$ 1.9^{\circ} 2,800$ ，of whieh $\$ 1,812,800$ was bonded and about $\$ 130,000$ floating debt．
ASSESSED VALUATION（about $z_{5}$ actual value）in 1895 was $\$ 22,622,661$ ；total tax（per $\$ 1,000$ ）$\$ 20-00$ ．In 1891 the assessed val bation was $\$ 15,776,449$ ；in $1890, \$ 12,946,485$ ；in $1889, \$ 10,366,553$ ，
POPULATION in 1890 was $27,557 \mathrm{~m}$ ；in 1880 was 16，513；in 1870 was 9,382 ；in 1895 estimated 60,000 ．

JONES CO．－Theo．Bland，County Treasurer． County seat is Anson．
LOANS－When Due．Bridge Bonds－
8 CoURT HOUAB BOSDS－ $10,86,000$ ．Mar． 31,1900
8s，Apr． $10,2,500 \ldots$ Jan．5， 1901 7s，Apr．10， $2,000 \ldots$ ．．．sept． 18,1898 FUNDING BONDS－ADF． 10,1908 68，ApF．10，89，039，Ang．26，95－09 （Part due yearly．） at any time．
INTEREST on the funding bonds is payable in Houston；on the bridge bonds in Austin；on all other bonds in St．Louis，Mo．

## Lamar Co．－Frank D．Mallory，Treas．

## County seat is Paris．

LOANS－When Due．ITax valuation，real ．．．．\＄6，488，635 6s．Apr．10，42，500．．．．．．．．， 1904 Tatal valuation 1895 ．．．．9，729，661 Subject to call at any tim．．．． 1904 Asseasment ahout $\mathrm{g}_{15}$ actual $58, \Delta 80,884,000 \ldots . . .40$ years subject to call a
Interest payable at 10 years．
Interest payable at Parig．Tex．

6s，Apr．10，$\$ 1,500$ ．．．Nov．14， 1911 6s，Apr．10，2，500．．．Yov．16，1912 Bonded deht Feb．1， $1895 . \$ 49,539$
Tar valuation 1895 Assessment rame as actual value County tax（per $\$ 1,000$ ）．．．．．．．$\$ 6 \cdot 00$ Population 1890 Was．．．．．．．．．．3， 797
Population 1895 （est．）．．．．．．．4，500 Population 1895 （est．）．．．．．．．．．．．4，500 sseasment about 8,5 actual Val． County tax（per $\$ 1,000$ ） Population in 1890 was．

LAREDO．－$\left\{\begin{array}{l}\text { C．A．Mclane，Mayor．} \\ \text { R．VDDURRI，Treas．}\end{array}\right.$
This is the county seat of Webb County．School and sewer bonds to the amount of $\$ 24,000$ were issued in 1893 ，but they will not be offered for sale for some time．

LITYANS J\＆J，$\$ 6900$ 68，J\＆J，$\$ 69,000$.

When Due． 6g J\＆J G BONDS－ Intere，\＄40，000 g．．．Dec．31， 1920 Bonded debt Jan in New York． Sinking fund Jan．1，＇95．．$\$ 110,000$ Net debt．．．

OAK CLIFF．
－Oak Clilis in Dallas County．

| Tax valuation．．．．．．．．．．． $1,635,000$ |
| :---: | :---: | :---: | \left\lvert\, \(\begin{aligned} \& Population in 1890 was．．．．．．2，470 <br>

\& Population in 1894 （est．） ··· . .5,500\end{aligned}\right.\) Real valuation．．．．．．．．．．．．．．． $3,5000,000$
PARIS．－This is the county seat of Lamar County．
LOANS 6s J\＆F，\＄18，000．．．．Nov． 10,1938
subject to call after Nov． 10,1898 Subject to call after Nov． 10,1898
Sus． Street improvement－ 5 s ，J\＆J，$\$ 50,000$ ．．．．．Oct．1， 1929 Subject to call after Oct．1， 1909 Subj，\＄28，011 ．．．．．Oct．15， 1937

INTEREST is payable at the Fourth National Bank，New York City on January and July 10.
TOTAL BONDED DEBT at the date of our last returns was $\$ 177$ ， 000 ；floating debt，$\$ 12,500$ ；sinking fund assets，$\$ 12,000$ ；net debt， $\$ 177,500$ ；water debt included in total debt，$\$ 83,000$ ．Total value of property owned by city $\$ 188,000$ ．
ASSESSED VALUATION in 1890 of real estate was $\$ 2,635,000$ ；per sonal property，$\$ 1,350,000$ ；total，$\$ 3,985,000$ ；tax rate（per $\$ 1,000$ ）， city tax，$\$ 11 \cdot 00$ ；county tax， $5 \cdot 00$ ；State tax，$\$ 3 \cdot 25$ ；total，$\$ 19 \cdot 25$ ．In 1889 total assessed valuation was $\$ 3.891 .000$ ．
POPULATION．－In 1890 it was 8,254 ；in 1880 it was $3,980$.
RED RIVER CO．－County seat is Clarksville． LOANS．－

When Due． $\mid$ Tax valuation 1895 ．．．．． $83,970,794$ 6s，May，$\$ 3,000 \ldots$ Apr．11， 1904 Assessment about $\begin{aligned} & \text { County actual value．}\end{aligned}$
 Total debt 1895．．．．．．．．．$\$ 70,470$ Population 1880 was．．．．．．．．．．．． INTEREST is payable partly in St．Louis and partly in Austin and Paris．

RUNNELS COUNTY．－County seat is Ballinger． LOANS－

When Due Bonded debt（last ret＇ns）$\$ 78,880$ 6 s ，A\＆O，$\$ 14,380 \ldots$ Apr． 10,1910 COURT HOUSE BONDS－ 6s，．．．．．．，\＄35，500 Total debt（last returns）．$\quad 80,880$ Tax valuation 1895．．．．．．2，851，623 County tax（per $\$ 1,000$ ）．$\quad 4.00$ Population 1890 was． Population 1880 was．

INTEREST on the bridge bonds due in 1910 is payable at the St Louis National Bank；on the court house bonds，in Austin，Tex．

SAN ANTONIO．－$\left\{\begin{array}{l}\text { H．ELMENDORF，Mayor．} \\ \text { ALBERT MEYER，Auditor．}\end{array}\right.$ This is the county seat of Bexar County． LOANS－When Due．LOANS－When Due BRIDGE BONDS（1890）－REDEMPTION BONDS 1892 Subject to call Sept．15，1910 CITY HALL，ETC．（1887）
5s，F\＆A，$\$ 150,000$ ．．．Aug． 1,1917 Subject to call Aug．1， 1897 ELECTRIC FIRE ALARM SYSTEM－ Subject to call Sept．15，1910 FUNDING BONDS（1895）－
6s，J\＆J，\＄300．000．．．July 22，1915 JUDGMENT BONDS
6s，M\＆N．，$\$ 51,000 \ldots .$. May 1， 1902
5s，M\＆S Subject to call Sept．15，1910 Public improvements－
$6 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 50,000$ ．．．．Aug． Subject to call after Aug． $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 50,000 \ldots . . \mathrm{May}$ 1， 1898 68, F\＆A， 50,000 Subject to call afte 6s，Jubject to coll after July
suly $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 50,000$
Subjee to coll a．．．．July 1， 1919
INTEREST is payable at Treasurer＇s office in San Antonio or at the Fiscal Agency in New York．
TAX FREE．－All of the city＇s bonds are exempt from taxation．
TOTAL DEBT，ETC．－San Antonio＇s bonded aebt on December 1 1895，was $\$ 2,063,500$ ；floating debt，$\$ 35,000$ ；total debt，$\$ 2,098,500$ ； cash in treasury，$\$ 38,869$ ；net debt，$\$ 2,059,631$ ．The city has no water debt．On February 1，1893，the bonded debt was $\$ 1,223,500$ ．
The city owned property on January 1，1895，valued at \＄577，550．
ASSESSED VALUATION．－The city＇s assessed valuation（＂about 65 per cent cash value＂）and tax rate have been as follows：

| Years． | Real Estate． | Personal <br> Property，etc． | Total Assessed Valuation． | Oity Tax per $\$ 1,000$ |
| :---: | :---: | :---: | :---: | :---: |
| 96. | ． $222,000,000$ | $\$ 8,000,000$ | \＄30，000，000 | \＄29．00 |
| 1892. | 24，2005，810 | 6，272，19\％ | 30，478，005 | 14.00 |
| 1891 | 23，780，725 | 6，974，760 | 30，755，485 | 14.65 |
| 1890 | 21，640，720 | 5，980，230 | 27，620，950 | 11.00 |
| 1889 | 16，245，275 | 5，134，550 | 21，379，825 | 11.50 |
| 1888 | 13，627，571 | 4，792，413 | 18，419，984 | 11.00 |
| 1887 | 12，851，558 | 4，442，340 | 17，293，898 | 12.00 |
|  | $6,247,855$ $3,518,065$ | 2，188，701 | 8，436，556 | 10．00 |
| 1870 | 3，518，065 |  | 3，518，065 | 5.00 |

State and county tax（per $\$ 1,000$ ）for 1896 is $\$ 12.50$ ；city tax， $\$ 14 \cdot 50$ ：school tax，$\$ 2 \cdot 00$ ；total tax（per $\$ 1,000$ ）$\$ 29 \cdot 00$
The personal property in 1889 includes personal property，$\$ 1,863$ ， 210 ；moneys，etc．，$\$ 1,698,825$ ；merchandise，$\$ 1,572,515$ ．
POPULATION．－In 1890 population was 37,673 ；in $1880,20,550$ ； in 1895 （estimated）， 60,000 ，
SHERMAN．－$\left\{\begin{array}{l}\text { J．C．EDMUNDS，Mayor．}\end{array}\right.$
Sherman is the county seat of Grayson County．
LOANS－ TEXAS \＆PACIFIC RY－－ 8s，Feb．12，$\$ 50,374$ ．．Feb．12， 1904 MPROVEMENT BONDS－
6s，M\＆N，$\$ 20,000 \ldots .$. NoV． 1,1932
Subject to call after 1902

6s，A\＆O，\＄61，000．．．．．．July， 1936
Subject to call in 1906．
INTEREST on the water bonds is payable at the National Bank of the Republic，New York City；on the railroad bonds by State Comptroller at Austin；on the improvement bonds at the National Park Bank，New York City．
TOTAL DEBT，ETC．－The total bonded debt on April 1，1895，was $\$ 232,261$ ；bonds in sinking fund canceled $\$ 50,094$ ；net bonded debt， $\$ 182,166$ ；floating debt $\$ 9,401$ ；cash on hand，$\$ 16,351$ ．The bonds in the table are given less the amounts in the sinking fund canceled．The total debt on Sept．1，1891，was $\$ 185,880$ ．
ASSESSED VALUATION in 1894 was $\$ 4,598,941$ ；in 1890 it was $\$ 2,817,000$ ．Total tax rate（per $\$ 1,000$ ）in 1894 was $\$ 12 \cdot 50$ ．Property in 1894 was assessed at about three－quarters actual value．
POPULATION in 1890 was 7,335 ；in 1880 was 6,093 ．
TARRANT CO．－Jno．P．King，County Clerk． County seat is Fort Worth．
LOANS－When Due
6s，$, \$ 1,500 \ldots \ldots$. Feb． 10,1911 6 s ，二， $9,000 \ldots . .$. Nov．10， 1911 6s，COURT HOUSE BONDS． $11,00,1913$ $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 359,000 \ldots$ Oct． 10,1933 58 ，Alo to call after Oct． 10,1898 Subject to call after Apr．10， 1905

5s，—，$\$ 75,865 \ldots . . . F e b .10,1912$
Bonded debt Dec．23，＇95 \＄494，365 loating debt．．．．．．．．．．．．．105，867
Sinking fund
600,232
108,673
Net debt Dec 23,1895 Tax valuation 1895 ．．．．20，391，290 Real valuation（est．）．．．42，000，000 County tax（per \＄1，000．．．．．．\＄6．00 Population in 1890 was．．．．41，142 Population in 1895 （est．）$\ldots 50,000$ Subject to call．
INTEREST on the Court House bonds is payable at the Chemical National Bank，New York；on the Refunding bonds at the Mechanics＇ National Bank，New York；and on the others at office of County Treasurer．

TEXARKANA．－County seat of Bowie County．
Total debt Jan．， $1895 \ldots$.
Tax valuation 1894．．．．．．1，722，000 Population in 1895 （est．）$\ldots . .6,8,00^{0}$ Real valuation（about）．． $3,500,000$

## VAL VERDE CO．－Jonn M．Gray，Treasurer． <br> <br> County seat is Del Rio

 <br> <br> County seat is Del Rio}LOANS－
When Due． 6s，Apr． 10 6 s ，Apr． $10, \$ 34,500 .$. Feb．19， 1902 Interest payable at Austin，Tex． Total debt Jan．1，1896．．$\$ 38,000$ Tax valuation，real．．．．．． $1,338,269$
All bonds are payable at the option of the county
TAX FREE．－All bonds issued by this county are exempt from taxation．

## VICTORIA COUNTY．－county seat is Victoria．



BRIDGE BONDS－
When Due．
7 s ，Apr．，$\$ 3,709$ ．．．．．Aug．22， 1903
6s，Apr．，4，850．．．．．．．．．．1908－1909
5s，Apr．，12，000．．．．．．．．．．．．．．an．1， 1936
Gs，Apr．，$\$ 71,000 \ldots \ldots .$. M\＆N， 1907
6s，Apr．，$\$ 4,000$ ．．．．．．．May 23， 1899 68，Apr．，$\$ 4,000 . . .$. May 23,1899
Total debt Apr． 1,1896 ．．$\$ 95,559$
 years from date．
INTEREST is payable at Austin．
W ACO．－$\left\{\begin{array}{l}\text { C．C．McCULLOCH，Mayor．} \\ \text { R．W．JAMOUOWSKI，City }\end{array}\right.$
This city is in McLennan CMOUOWSKI，City Secretary．
LOANS－When Due．The bonds are all payable in gold，
City hall bonds－ 1 Sewer Bonds－（Con．）W
6s，A\＆O，\＄40，500．．．．．Oct．1， 1907
Optional after 10 years．
FUNDING Bonds－
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 30,000 \ldots$
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 30,000 \ldots$
5s，J\＆J，35，000＿．．．．．July 1， 1919
5s．A\＆O，14，000．．．．．．．Oct．1， 1923
$6 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 20,000 \ldots .$. Sept． 1,1924
5s，A\＆O，15，000．
SEWER BONDS－
Sept．1， 1924
Oct． 1,1923
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 12.000$
Jan．15， 1907
Optional after 10 years．
5s，J\＆J，\＄35，000．．．．．．．July 1， 1921
5s，J\＆J，24，000．．．．．．．July 1， 1921
 Optional after 10 years． $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 20,000 \ldots .$. Sept． 1 5s，A\＆O，123，000． 5s，J\＆J，131，000．．．．．．July 1， 1921 is payable at Waco；on all other bonds at New York
TOTAL DEBT on January 1，1896，was $\$ 713,500$ ．Total value of property owned by city，including public schools，$\$ 761,256$ ．
ASSESSED VALUATION in 1895 of real estate was $\$ 7,791,355$ ； personal property，$\$ 3,329,852$ ；total，$\$ 11,121,207$ ；city tax rate（per $\$ 1,000), \$ 16 \cdot 80$ ．The assessed valuation in 1893 was $\$ 10,050,466$ ；in $1892, \$ 10,641,814$ ；in $1890, \$ 8,337,951$ ．Property is assessed at 60 per cent of its actual value．
POPULATION．－The population in 1890 was 13,067 ；in 1880 was 7，295．According to local figures the population at the present time is 29，500．


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# EDWARD C. JONES CO., 

## BANKERS,

80 BROADWAY, NEW YORK CITY.
421 CHESTNUT STREET, PHILADELPHIA.

Dealers in State, City, County, School and Street Railway Bonds suitable, for Savings Banks and Conservative Investors.


[^0]:    in 1870, 13,092; in 1895, 30.185.

[^1]:    

[^2]:    

[^3]:    

[^4]:    BUTTE CITY.-WM. Thompson, Mayor. Butte is in silver Bow County.
    $\qquad$ LOANS-
    68, JdJ. $\$ 20,000 \ldots$ When Due.
    
    6a, JdJ, 810,000 .....Apr. 1, 1909
    6e, JiJJ, 850,000 . Bo..Oct. 1,1912 subject to call Oct. 1,1902.
    $5 x_{28}, \ldots \ldots \ldots, 0$. $\$ 30,000$
    68 JeJ, 855,000
    Gs. JidJ, 50,000 ..
    Apr. 1, 1909

    ## STHEET BOXDS- BS, JKEJ, $\$ 15,000$

    Gs. JKEJ, 815,000_.... Apr. 1, 1909
    Interest Interest is payable in New York.
    Eondrd debt Mar. 1, $95.0200,000$ Floating debt............ $\quad 150,000$ Total debt.... Sinking fund. 350,000 33,500
    316,500 Oct 1, 1900 Population in 1890 was..... 10,723 THE SINKING FUND recelres yearis a sum amonnting to s per cent of the total bonded debt.
    DEBT LIMITED by law to 5 per cent of assessed valuation.
    sohool distbiot wo. 1.-E. E. Pixsos, Clerk Board of Edueation. Thls is one of the school districts inte which Silver Bow County is divided. District No. 1 not only includes the entire eity of Butte bat the larger portlon of the taxable property of the county outside of Butte and contains about tro of the school population of the county. The bonded debt of the district is as given below.

[^5]:    TAX FREE.-Bonds of this city are exempt from taxation.

