# STATE AND GITY SUPPLEMENT 

OF THE

## COMMERCIAL \& INANCIAL CHONICLE:



For Detailed Index for States, Clttes, Counties and Towns, see pages 188 to 188.

## Oct. 16, 1897.

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# STATE AND CITY SUPPLEMENT 

- OF THE -

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## NEW YORK, OCTOBER, 16, 1897.

## STATE AND CITY SUPPLまMENT,

The BTATA AND CITX BUPFLEMENT, Lssued seml-annually, is furnished tolthout extra enarge to every annual subseriber of the Cosmmerchal and Financial Chronicle.
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## THE MUNICIPAL BOND MARKET.

The activity noted in the municipal bond market at the time of the issue of the April number of our SUPPLEMENT has continued almost without interruption since then. Indeed, new records have been made in the intervening months. In June the sales reached over $16 \frac{1}{3}$ million dollars and in July over $17 \frac{1}{3}$ million dollars. The latter total is the largest on record, barring only that for November 1896, when after the election the sccumulations of the whole summer were disposed of. The last two months the totals have again fallen off, the sales for August having been only $6 \frac{1}{2}$ million dollars and those for September about of million. But that indicates nothing except that in those months there was an absence of large issues running into millions. For the nine months to September 30 $106 \frac{1}{3}$ millions of securities have been disposed of, or as much as in the whole twelve months of 1896 including the phenomenal sales of last November. If to the $\$ 106,344,363$ for the nine months we add the sales of $815,578,181$ for November and December 1896, we find that in the eleven months since the beginning of last November the disposals have been $\$ 151,922,544$. It is interesting to have the monthly record, and we append herewith the figures for the last five years.


The inquiry is frequently made whether the sale; may be expected to continue at their present rate. On that point it is impossible to venture a guess. Our municipalities have been able to borrow on very advantageous terms in recent periods, conditions having been exceptionally favorable for the placing of State and municipal loans. The vast accumulations of idle money in the banks and financial institutions have led to considerable investments in this class of securities becanse the money could not be profitably and yet safely employed in other directions. Should the money market, as the result of trade revival and increasing Stock Exchange speculation, become more active, so as to lead to an appreciable rise in money rates, it is possible that some of the funds now invested in municipal securities might be again withdrawn from that field. The discredit attaching to railroad securities because of the unfortunate experience of the railroads, leading many investors to shun investments in them, has also hitherto helped to enlarge the market for municipal bonds. But the carrying industry is now showing great improvement, and railroad investments again wear a more attractive look. On the other hand, for various reasons municipal securities always will remain a favorite form of investment with many people. Fur thermore, the savings banks are forced to buy them in large amounts, and with business reviving, the deposits in these institutions must necessarily expand, giving increased amounts to invest. Altogether the course of the municipal bond market the next few months will be watched with considerable interest.

## DEPOSITS WITH BOND PROPOSALS.

In several recent issues of the State and City SUPPLEMENT we have taken occasion to refer to the need and propriety of requiring déposits, when municipal bonds are offered for sale, from parties putting in bids to purchase the bonds. The question is still a live one, and new phases of it keep constantly coming to notice, while added experience only serves to emphasize the usefulness of protection of that kind in the interest alike of the municipalities and of honest bidders.

In the April number of the Supplement we showed that-the practice of compelling bidders to put up such a deposit as a guaranty of responsibility and good faith has become very common now. We also published the new law passed at the last session of the Legislature of this State, on the recommendation of

Comptroller Fitch, making a deposit obligatory in the case of bond issues of this city. That law imposes as a condition precedent to the reception or consideration of a proposal, that the bidder shall deposit with the Comptroller a certified check, drawn to the Comptroller's order, upon one of the State or national banks of New York City (or a deposit in money) to an amount to be fixed by the Comptroller, but not exceeding $2 \frac{1}{2}$ per cent of the amount of the proposal. The rule has been applied in the case of the bond sales which have taken place since the enactment of the law, and has been found entirely satisfactory.

It will be remembered that this law owes its existence to the fact that at the large bond sale of New York City last year a number of irresponsible and bogus bids were received. It will also be remembered that the United States Government, a short time previously, at its bond sale, had a similar experience, some bids being received for the whole 100 millions of bonds offered from parties who had absolutely no financial standing whatever.

But these are cases with which the reader is familiar. We wish to-day to refer to a more recent instance. It adds another to the list of large borrowers that have experienced considerable annoyance because of the absence of a provision compelling a money forfcir to bind bidders to their contract. We have in mind the recent offering of bonds by the city of Brooklyn. The latter part of September Brooklyn's Comptroller invited proposals for the purchase of $\$ 1,040,71976$ of various issues of Brooklyn bonds. Bids were opened at the appointed time, September 30, but the making of an award was deferred. It subsequently appeared that the city authorities had misgivings as to whether the parties putting in the highest bids were inclined or could be depended on to take the bonds. An investigation was accordingly instituted. The result was that the award was not made until October 5, and then Messrs. Blake Bros. \& Co. and Harvey Fisk \& Sons got the bonds on their bid of 104.819 for all or none. There were several other bids covering the entire issue at prices one to two points better than that of the successful bidder, but for the reasons already men tioned the city officials did not feel justified in considering them. Had the deposit requirement existed, all this trouble and annorance would have been avolded. No doubt if Brooklyn were to maintain a separate existence instead of being merged on January 1 with New York in the Greater New York, the city officials would feel impelled to urge legislative action to correct this defect, just as Comptroller Fitch did in the case of this city.

We are perfectly aware that objectionable practices are not all confined to bidders-that sometimes the municipalities (usually, however, the smaller ones) indulge in questionable and reprehensible acts. In one recent case it appeared that bonds were awarded and sold three days in advance of the advertised day for the sale, without notice to any one, and as a result the municipality it is claimed suffered a loss of a good many thousand dollars In another case, the township authorities contended that tearing the ends off the envelopes containing the proposals was a public opening of the bids, and argued that they were not obligated to give anv information as to the contents of the letters. The effect of this course if persisted in would have been to make it impossible to tell what the township had got for the bonds and whether the award had been to the highest bidder.

As it happened though, in this instance the officials receded from their position, and made public the bids.

But these are all matters that must be dealt with by themselves. They do not in any way bear upon the necessity for removing the evils arising out of the submission of irresponsible and insincere bids. Latterly it has become additionally important to put a check to the practice. There is only too much reason for thinking that these bond offerings are in many instances being availed of to promote advertising schemes and to hoodwink the public. A certain class of speculative establishments, not engaged in legitimate stock and bond business, have not been slow to see the advantage that might accrue from having their names appear as bidders for large issues of municipal bonds. In the first place municipal bonds are a very high class of investment, and to be known as dealers in them is in itself a passport to favor. In the second place for a speculative concern of no credit or capital to have its name linked with the names of houses of wide credit and large capital, in the list of bidders for an important issue of bonds, and especially to have its bid recorded higher than those of these other houses, serves to convey the impression, which concerns of that class are so anxious to encourage, that they hold a high rank in the financial world and possess ample means, when they are really financial outcasts and beggars. They appeal almost entirely to the patronage of the uninformed public, and they seek in this way to mislead and deceive the unwary.

It would seem as if the trick were too transparent to succeed. But it has become the custom on the part of the newspapers to publish the list of bidbers in full, and thus the publicity which such parties seek is readily obtained. On the other hand, when the award is made the name only of the successful bidder is usually given, and there is rarely mention of the fact that higher bidders have been ruled out or the reason for such action; or if mention is made the fact is never given the same degree of prominence as the original bid. If by any chance an award should be made to such a party it would simply decline to take the bonds on some trivial pretext.

It has sometimes been urged as an objection against requiring a deposit with proposals, that it places the bidder completely in the power of the officials of the municipality offering the bonds for sale-that if it. should be subsequently found that there was some illegality in the proposed issue, making the bonds invalid, and the officials refused to pay the money back, the bidder would have no redress. Of course this is not thought a likely result in the case of the larger municipalities, where the standard of fair-dealing is very high, but it is felt that such an experience might be possible in the case of some of the minor civil divisions in the West and South. But it seems to us that the ruling of Judge Hanford in the United States Circuit Court last spring in the case of the City of Great Falls vs. Theis. \& Foster (in which a claim for the return of a certified check was sustained) sets at rest any doubts which may previously have existed as to the power of the biader to recover his money, and in face of this decision it hardly appears probable that municipal officials would be likely to refuse to return a deposit if the bidder should be able to show good grounds for impugning the legality of the issue.

## POWER TO CONDEMN WATER-SUPPLY SYSTEMS FOR MUNIOIPAL USE.

The question frequently comes up as to the right of a municipality engaged in the task of providing a public supply of water, to take and condemn (under legislative authority of course) the property and plant of a private company. At this moment propositions of that kind are under consideration by several municipalities in the West. Quite often the right to take the works is expressly reserved in the contract with the company or in the company's charter. Where that is the case the matter is of course free from doubt. But there are other instances where there is no distinct reservation to that effect, and where at the same timg the owners of the private plant and the manicipality cannot come to term3. In such cases it s important to know whether the municipality can resort to condemnation proceedings to aequire the works notwithstanding the existence of certain contract rights in the private purveyor. Accordingly, great interest attaches to a recent decision of the United States Sapreme Court, where the subject was reviewed at considerable length and the principles governing in such cases defined.

In an exceptionally lucid and well-reasoned opinion, the Court lays down the doctrine that, given statutory authority, there is a clear right in the municipality to appropriate the property to public use under the power of eminent domain. The ruling was in the well-known case of the Long Island Water Supply Company ve sus the city of Brooklyn, in which the United States Supreme Court last April affirmed the judgment of the Court of Appeals of this State. The Supply Company was in 1881 formed to supply water to the town of New Lots, and entered into a certain twenty-five year contract with the town for that purpose. In 1886 the town was annexed to the city of Brooklyn. The Annexation Act protected the company in its rights but also provided that the city might purchase or condemn the property of the company within two years. The city did neither. Again in 1892 the Legislature gave the city authority to condemn the property. Under this act Commissioners were appointed, who valued the property at $\$ 570,000$, of which $\$ 370,000$ was named as the value of the tangible property and $\$ 200,000$ as the value of the franchises and other rights, including therein the contract with the town of New Lots. The company was dissatisfied with the allowance, and obtained an order from the special term of the Supzeme Court on June 291893 vacating and setting aside the report of the Commissioners and appointing new Commissioners. The General Term on appeal reversed this order and confirmed the report of the Commissioners, and the Court of Appeals having sustained the General Term, a writ of error was sued out to the U. S. Supreme Court. Our readers in this part of the country will recall what acrimonious political discussions and recriminations marked certain of the developments leading up to the final acquisition of the property by condemnation, but to this no reference is necessary, as it has no bearing on the points at issue.
The Supreme Court, speaking through Justice Brewer, says that so far as respects any mere matter of procedure, or of conflict between the statate authorizing the condemnation and the Constitution of the State, the decision of the Court of Appeals (the court of last resort in this State) is conclusive. The inquiry
of the U. S. Supreme Court is directed solely to the question whether any rights of the Water Supply Company have been violated. It had been contended that the condemnation proceedings violated Article 1, Section 10, of the Federal Constitution, which forbids any State to pass a law impairing the obligation of contracts, and that such proceedings were not "due process of law" as required by the 14 th Amendment. The contract between the company and the town of New Lots provided that for each and every year during the term of 25 years the town would pay to the company so much per hydrant for hydrants furnished and supplied by it. The company claimed that the condemnation proceedings destroyed the contract and released the territory from any obligation to pay the stipulated hydrant rental, that a State or municipality cannot do indirectly what it cannot do directly, that as the municipality could not by any direct act release itself from any of the obligations of its contract, it could not accomplish the same result by proceedings in condemnation.

But the Supreme Court sweeps this reasoning aside in language that admits of no doubtful construction. It says the Court cannot yield its consent to such a contention. All private proparty, it declares, is held subject to the demands of a public use. The Constitutional guaranty of a just compensation is not a limitation of the power to take but only a condition of its exercise. Whenever public uses require, the Government may appropriate any private property on the payment of just compensation. That the supply of water to a city is a public purpose, the Court asserts, cannot be doubted, and hence the condemnation of a water-supply system must be recognized as within the unquestioned limits of the power of eminent domain. "It matters not $t$, whom the water-supply system belongs, individual or corporation, or wnat franchises are connected with it-all may be taken for public uses upon payment of just compensation."

Counsel for the company had made no attempt to dispute that were there no contract between the company and the town, the water works might be taken by condemnation. But their contention practically was that the existence of the contract withdrew the property, during the life of the contract, from the scope of the power of eminent domain, because taking the tangible property would prevent the company from supplying water and therefore operate to relieve the town from the payment of hydrant rentals. This is equivalent, Justice Brewer points out, to saying that the prohibition against a law impairing the obligation of contracts stays the power of eminent domain in respect to property which otherwise could be taken by it. But the fact that this particular contract is for the payment of money for hydrant rental is not vital, asserts the Court. Every contract is equally within the protecting reach of the prohibitory clause of the Constitution.

There were two defects in the argument for the company. First it ignored the fact that the contract is a mere incident to the tangible property, that it is the latter which, being fitted for public uses, is condemned. And while the company, by being deprived of its tangible property, is unable to perform its part of the contract, and therefore can make no demands upon the town for performance on its part, it still is true that the contract is not the thing which is sought to be condemned, and its impairment, if impairment there be, is a mere consequence of the appropriation of the
tangible property. But the Court goes further and says, secondly, a contract is property itself, and like any other property may be taken under condemnation proceeding for public uses. Its condemnation is of course subject to the rule of just compensation. After noting how the case of Hall vs. Wisconsin, 103 U. S., 5 , differed from the case under review, the Court says that the true view is that the condemnation proceedings do not impair the contract, do not break its obligations, but appropriate it, as they do the tangible property of the company, to public uses.

The case of West River Bridge Company vs. Dix (47th United States, 6 How., 50\%) is referred to as being precisely in point. In that case it was held that while it was undeniable that no State can pass a law impairing the obligation of contracts, yet into all contracts, whether made between States and individuals or betwe n individuals only, there enter conditions which arise not out of the literal terms of the contract itself. They are superinduced by the pre-existing and higher authority of the laws of nature or nations or of the community to which the parties belong. They are always presumed, and must be presumed, to be known and recognized by all, are binding upon all, and need never, therefore, be carried into express stipulation, for this could add nothing to their force. Every contract is made in subordination to them and must yield to their control, as conditions inherent and paramount, wherever a necessity for their execution shall occur. Such a condition is the right of eminent domain. This right does not operate to impair the contract affected by it, but recognizes its obligation in the fullest extent, claiming only the fulfillment of an essential and inseparable condition. In the case referred to a distinction was attempted between the power to appropriate for public use property which is corporeal, or may be said to be in being, and the like power in the Government to resume or extinguish a franchise. The Court declared that distinction a refinement which has no foundation in reason, and one that in truth avoids the true legal or Constitùtional question at issue, namely whether it is possible for private persons in the use or enjoyment of their private property to control, and actually to prohibit, the power and duty of the Government to advance and protect the general good. There is nothing peculiar to a franchise, placing it higher or rendering it more sacred than other property. A franchise is property and nothing more.

After declaring the views here expressed controlling, the Court rejects the theory adyanced in the present case that the power of the State to condemn a water-works system, can depend upon the question whether it makes the supply of water absolutely free to all individuals who desire to use it. The State, which in the first place has the power to construct a water supply system and charge individuals for the use of the water, may condemn a system already constructed and continue to make such charge. It is not essential to a public use that it be absolutely free and without charge to any one. Nor can it be maintained, Justice Brewer says, that there was not "due process of law" in the condemnation proceedings because the assessment of damages was not made by a jury. Such award may be made by Commissioners where there is provision for review of their proceedings in the courts.

As to whether the Supply Company possessed any exclusive privileges, the New York Court of

Appeals had held that neither the statute under which the Company was organized nor the contract, nor the act of annexation, gave to the company rights exclusive and beyond the reach of legislation. These conclusions of the Court of Appeals were vigorously challenged, but the Supeme Court finds them correct. It says the statute simply provided for the organization of water companies. It gave to the company the privilege of laying its mains in the streets of the town and contained a covenant on the part of the town to pay certain hydrant rental. But grants from the public are strictly construed in favor of the public, and grants of a privilege are net ordinarily to be taken as grants of an exclusive privilege.

Another point raised was whether the insertion in the Annexation Act of the provision giving the city two years within which to acquire the property (and which provision was not availed of) made a contract or created a right beyond the power of the Legislature to change. The Court says no. The specification of time did not operate to prevent the Legislature from enlarging the time or granting at any subsequent period a further right of purchase or condemnation. The act was simply one of legislative discretion in respect to municipal organization, and like any such act subject to future modification by the Legislature. Nor could the Court see any merit in the claim that the Act of 1892 (under which the condemnation proceedings were had) was in conflict with the Federal Constitution because it failed expressly and in detail to prescribe the uses to which the property should be put by the city of Brooklyn after the condemnation.

Altogether, it will be seen, the opinion covers a great variety of points bearing on the main issue, and it would seem to leave the law respecting the matter in an easily understood form. We may summarize the principles established as follows: (1) The condemnation of a water supply system is within the unquestioned limits of the power of eminent domain. (2) The power to take a water-works system by eminent domain for the use of a city under statutory authority is not taken away by a contract between the private company owning the works and the municipality. (3) A contract is property, and like any other propertv may be taken under condemnation proceedings for public use. (4) The power of a State to condemn a water-works system does not depend upon making the water supply free to all who desire to use it. (5) Due process of law in condemnation proceedings does not require that the assessment of damages shall be made by a jury. (6) There is no denial of due process of law in making the findings of fact, whether by Commissioners or a jury, final as to such facts. (7) A contract granting to a water company privilege of laying its mains with a covenant by the town to pay hydrant rental, is not to be taken as the grant of an exclusive privilege. (8) An act for the annexation of territory which gives the right to purchase or condemn within two years does not constitute a contract against condemnation after that time or prevent the Legislature from extending the time. (9) A statute authorizing condemnation is not in conflict with the Federal Constitution because it fails to expressly prescribe the uses to which the property shall be put after it is condemned, it being already used for a public purpose and there being a a mere change of title.

## United States Debt and Its 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 onr figures, except when otherwise noted, represent the status at the close of business June 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 have 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 1897; SECOND, the changes in those details since June 301897 down to Oct. 11897 : THIRD, the items of interest-bearing debt, \&c., at the beginning of each fiscal year since July 11876 ; Fourth, we publish in the Chroniche every month-usually the first or second Saturday-the full detailed Government statement of the debt as reported by the Treasurer on the last day of the previous month; some months lack of space forces us to delay the publication to a later week

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 301897.

| TVue of Loan. | Aufharising det. | Rate. | When Redeemable. | $\left\lvert\, \begin{gathered} \text { Interest } \\ \text { Payable. } \end{gathered}\right.$ | Amount Issued. | Registered. | Oustanding Ooupon. | Total. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Fanded loan of 1891.. | Juily 14,70, \& Jan. 20,71$\}$ | $4 L_{2}$ per cent Cont $d$ a2\% | \} Option U.S. | M, J,S\&D. | (4128) \$250,000,000 | \$25,364,500 |  | \$25,364,500 |
| Funded loan of 1907. | July 14,70, \& Jam. 20,71.. | 4 per cent. | July 1, 1907. | $J, A, J \& 0$. | 740,901,450 | 490,446,850 | \$69,193,250 | 559,640,100 |
| Refonding eertifleates <br> Loan of 1904 . | Eobruary 26,187 | 4 per cent. | Feb. 1, 1904. | J, A, M, AdN | $40.012,750$ $100,000,000$ | 61,050,850 | 38,949,150 | 100,000,000 |
| Loan of 1925 | Jannary 141875 | 4 per cent. | Feb. 1, 1925. | F,M, AdN | 162,315,400 | 104,463,300 | 57,852,100 | 162,315,400 |
| Agg'ate of interest-bearing debt, excl. of U. 8 , bonds issned to Pac. RRa., ns stated below |  |  |  |  | 1,293,229,600 | 681,325,500 | 165,994,500 | 847,365,130 |

DEBT ON WHIOH INTEREST HAS OEASED JUNE 301897.

DEBT BEARING NO INTEREST JUNE 301897.


The foregoing shows that the Government debt on June 301897 was made up of (1) interest-bearing debt, $\$ 847,365,130$, of (3) debt on which interest has ceased, $\$ 1,346,88028$, of (3) debt bearing no interest, $\$ 378,081,70264$, making total $a r o s s$ debt, $\$ 1,226,793,71290$; subtracting from the total the net cash balance in the Treasury ( $\$ 240,187,62676$ ) at the same date (June 301897 ) we have the net debt as it stood at the close of the last fiscal year, $\$ 986,656,08614$. To bring down the interestbearing debt to Oot, 1 1897-which, as stated, was $8847,865,180$ on June 301897 -we need only add to the Funded Loan of $1907 \$ 1,100$ and deduct from the Refunding Certificates $\$ 090$ (a net addition of $\$ 410$ ) to reach the total of the interestbearing debt Oct. 1 1897, which was $8847,385,540$.

For later and future details of the debt, see the same as issued every month in the Chronicle, the first or a la'er Saturday. 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 1897, both years inclusive; third, the Pacific Railroad bonds: and fourth, the Cherokee certificales of indebtedness; the last two classes of debt are never included in the Treasury debt statements.
"FUNDED LOAN OF 1891 " (column 1) 42 per cents, continued at 2 per cent. The bonds of this issue still outstanding were issued in exchange for the 42 per cent funded loan of 1891 by mutual agrecment between the Secretary of the Treasury and the holders, and were made redeemable at the pleasare of the Government. Amount isaued was $\$ 25,364,500$ and they are all outstanding to-day.
"FUNDED LOAN OF 1907 " (column 2) i per cents. The act of July 14, 1870 , anthorized the issue of 1,000 million dollars of bonds at 4 per cent, payable in coin of the present standard valie, at tho pleasure of the United States after thirty years; these bonds to be exempt from al taxes or duties of the United states, as well as from taxation fin any form by or under state, municipal or local authorits. Sonas to be sold at not less than
$\$ 559,611,200$.
"REFUNDING CERTIFICATES" (column 3).-Act of February 261879 authorized the Secretary of the Treasury to issue in exchange or lawffal money of the United Btates certificates of doposit of the denomination of ten dollars, bearing interest at the rate of 4 per cent, and convertible at any thme, with accrace interest, into the 4 per cent bonds described in the Refunding aot; the money so received to be applied onif to the payment of the bonds bearing Intercat at a rate not less than 5 per cent. On March 121879 the issue of these certiticates and their exchange into 4 per cent boads were authorized: the certikcates were to draw 4 per cent interest from Aprl 11 , 1879 and were convertion in
smus of 50 or its multiples. The amount lanued at the elose of the fiscal year (June 301879 was $\$ 39,308,110$, but they had been converted sums of $\$ 0$ or its multiples. The amount lawued at the elose of the fiscal year (June 301879 ) was $\$ 39,308,110$, but they had been eonverted
so rapldiy that there were outatanding at that date only $\$ 12,848,210$. On Octoler 311879 the entire authorization had been reached, the


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 Treagury not otherwise appropriated, and to issue, sell, dispose of, at not less than par in coin, either of the descriptions the office of the Asalstant Treasurer of the United states at Now York, the outstanding legal-tender notes when presented in sums of not less than fifty dollars. Under this anthorization, and for the purpose mentioned, there were issued in February, 1894, payable in 10 years, $\$ 50,000$, ooo 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 $8100,000,000$.
${ }^{\text {"LOAN }}$ LOAN OF 1925 ."-(Colamn 5.) Sales of bonds included under this designation were effected (1) in February 1895 to the amount of

 thirty years after their date, with interest at the rate of 4 per cent per annum, to the amount of a little less than $\$ 62,400,000$, ave to he issued for the purchase of gold coin amounting to a sum silightily in excess of $\$ 65,000,000$, to be delivered to the Treasury of the United States, which sam added to the gold now held in onr reserve will so restore such resprve as to make it amount to something trove than $8100,000,000$. Such a premium is to be allowed to the Government upon the bonds as to fix the rate of interest upon the amount of rold realized at olof per cent per
 ratea and upon such terms as he may deem most advantageons to the publio interest."

For a constructlon of the "Refunding Act of 1870 " and of the "Resumption Act of 1875, ," see Chrowicles, February 18 1893, page 265.
 of which there are ontstanding $\$ 162,315.400$.

In April, 1895, 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 latest refunding 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 PUBLIC DEBT OF THE UNITED STATES FROM JULY 11876 TO OCTOBER 11897.

| Year． | ＂Funded Loan of $1891,{ }^{\prime} 4^{1} 2 P$ P．Contin＇d at 2 ． C．Contin＇d al 2 | ＂Funded Loan of 1907，＂${ }^{4}$ Per Cents． | 3. ＂Refunding， Cerlificates，＂ 4 Per Oents． | $\begin{gathered} 4 . \\ \text { "Loan of } \\ \text { 1904," } 5 \text { Per } \\ \text { Oents. } \end{gathered}$ | $\begin{gathered} \text { 5. } \\ \text { "Loan of } \\ 1925 \text {, } 4 \text { Per } \\ \text { Oents. } \end{gathered}$ | 6. <br> ＂Navy Pension Fund，＂ 3 Per Cents． | old $6 s$ and $7 s$ Oonverted into 4 and $4^{1} 2$ P．Ots． | $\begin{gathered} \text { 8. } \\ \text { Total } \\ \text { Interest-Bearing } \\ \text { Debt. } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 1876，July 1 | \＄ | \＄ | $\begin{gathered} \$ \\ \text { Maximum } \end{gathered}$ | \＄ | \＄ | $14,000,00000$ | 1,696,685,450 | $1,710,685,45000$ |
| 1877．．．．．．． | 140，000，00000 |  | issue was |  |  |  | 1，557，888，500 | 1，711，888，500 00 |
|  | 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 |  |  | 12，848，210 00 |  |  | 14，000，000 00 | 792，121，700 |  |
| 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 | $250,000,00000$ | 738，659，000 00 | 688,80000 |  |  | 14，000，000 00 | 636，219，950 | 1，639，567，750 00 |
| 18 | 250，000，000 00 | 738，884，300 00 | 465，050 00 |  |  | 14，000，000 00 | \＄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 |  |  | $14,000,00000$ | ＋224，612，150 | 1，226，563，850 00 |
|  | 250，000，000 00 | 737，719，850 00 | 240，600 00 |  |  | 14，000，000 00 | ＋194，190，500 | 1，196，150，950 00 |
|  | 250，000，000 00 | 737，759，700 00 | 207，800 00 |  |  | 14，000，000 00 | ＋144，046，600 | 1，146，014，100 00 |
|  | 250，000，000 00 | 737，800，580 00 | 175，270 00 |  |  | 14，000，000 00 | †19，716，500 | $1,021,692,35000$ |
| 1888 | 222，207，050 00 | 714，177，400 00 | 138，050 00 |  |  | 14，000，000 00 |  | $\begin{aligned} & 950,522,50000 \\ & 829,853,990 \text { 00 } \end{aligned}$ |
| $\begin{aligned} & 1889 \\ & 1890 \end{aligned}$ | $\begin{aligned} & 139,639,00000 \\ & 109,015,750 \end{aligned}$ | $\begin{aligned} & 676,095,35000 \\ & 602,193,500 \end{aligned}$ | 119,640 <br> 103,860 |  |  | $\begin{aligned} & 14,000,00000 \\ & 14,000,00000 \end{aligned}$ |  | $\begin{aligned} & 829,853,99000 \\ & 725,313,110000 \end{aligned}$ |
| 1891 | 50，869，200 00 | 559，566，000 00 | 93，920 00 |  |  |  |  | 10，529，120 00 |
| 18 | 25，364，500 00 | 559，581，250 00 | 83,58000 |  |  |  |  | 5，029，330 00 |
| 18 | 25，364， | 559，604，150 00 | 68，450 00 |  |  |  |  | － |
| 1894 | 25，364，500 0 | 559，618，400 00 | 58，990 00 | 50，000，000 |  |  |  |  |
| 1895 | 25，364，500 00 | 559，625，750 00 | 54，110 00 | 100，000，600 | 31，157，700 |  |  | 716，202，060 00 |
| 1896 | 25，364，500 00 | 559，636，850 00 | 47，140 00 | 100，000，000 | 162，315，400 |  |  |  |
| 1897 | 25，364，500 00 | 559，640，100 00 | 45，130 00 | 100，000，000 | 162，315，400 |  |  | $847,365,130 \subset \text { c }$ |
| 1897，October | 25，364，500 00 | 559，641，200 00 | 44，440 00 | 100，000，000 | 162，315，400 |  |  | 847，365，540 00 |

$\ddagger$ Continued at $3^{1_{2}}$ per cent．
$\dagger$ Continued at 3 per cent．
PUBLIC DEBT OF THE UNITED STATES，ETC．（Oontinued．）

| Year | 10. <br> D＋bt on which In terest has ceased． | 11. <br> Debt bearing no Interest． | Outstanding Prin－ cinal． | 13. <br> Oash in the Treas－ ury July 1 ． | 14. Debt less Cash in Treasury． | $\begin{aligned} & \text { Annual Interes } \\ & \text { Charge. } \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| 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 | 144，453，360 73 | 2，019，275，431 37 | 93，160，643 50 |
| 1878 | 5，594，560 26 | 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 |
| 188 | 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 | 1，723，865 26 | 353，847，504 32 | 2，000，139，119 58 | 180，488，965 ${ }^{\text {n }}$ | 1，819，650，154 23 | $75,018,69550$ |
| 188 | 16，260，805 26 | 353，787，958 77 | 1，833，859，164 03 | 158，835，689 7 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 |
| 188 | 19，656，205 26 | 353，719，517 31 | 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 |
| 1886 | $9,704,445{ }^{26}$ | 397，692，548 52 | 1，509，411，093 78 | $227,265,25334$ | 1，282，145，840 44 | $45,510,09800$ |
|  | 6，115，165 26 | 353，685，110 37 | 1，381，492，625 63 | 206，323，950 21 | $1,175,168,67542$ | 41，786，529 50 |
|  | $2,496,09526$ $1,911,48526$ | $353,660,46732$ $353,654,14897$ | 1，306，679，062 58 | $\begin{aligned} & 243,674,6785 \\ & 209,479,87401 \end{aligned}$ | $\begin{aligned} & 1,063,004,89473 \\ & 1975,93975022 \end{aligned}$ | $38,991,93525$ |
| 189 | 1，815，805 26 | 353，648，559 47 | 1，080，777，474 73 | 189，993，104 20 | $890,784,37053$ | 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 |
| 189 | 2，785，875 26 | $380,403,63537$ | 968，218，840 63 | $126,692,37703$ | $841,526,46360$ | 22，893，883 20 |
| 189 | 2，094，060 26 | $374,300,60587$ | $961,431,76613$ | $122,462,29038$ |  | $22,894,19400$ |
| 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 | 1，636，890 26 | 373，728，570 14 | 1，222，729，350 40 | 267，432，096 70 | 955，297，253 70 | 34，387，265 6＠ |
| 1897 | 1，346，880 26 | 378，081，702 64 | 1，226，793，712 90 | 240，137，626 76 | 986，656，086 14 | 34，387，315 20 |
| 1897，October 1 | 1，334，570 26 | 378，615，390 14 | 1，227，315，500 40 | 215，192，787 47 | 1，012，122，712 93 | 34，387，331 60 |

NoTe 1．－The annual interest charge is computed upon the amount of outstanding principal at the close of the fiscal year，and is exclusive of interest charge on Pacific Railway bonds．

Note 2．－The figures for July 11879 were made up assuming pending funding operations to have been completed．
Nore 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 Angust 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．

Pacific Railroad Debt．－Two other classes of bonded debt must be referred to which have never been included in the total of Government debt－we mean the Pacific Railroad debt and the Cherokee certificates of indebtedness．To show the situation of those bonds we have to make compilations of our own，as the Treasury form comes short of indicating the existing situation．First we bring together the details respecting the issues to the Pacific Railroads，giving likewise $n$ t e statement the debt already paid and the dates at which the ba＇ance becomes payable．

BONDS ISSUED TO PAOIFIC RAILROADS AS OF OCTOBER 11897.

| ame of Railway． | Railroad Liability for－ |  |  |  |  | Bonds Paid，or Date of Maturity． |  |  |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
|  | Bonds issued by Government． | Interest Paid by Government． | Less Int．Re－ paid by Cos． | Bal．Int．paid by Government | Total Net Liability． | Already Paid． | $\left\|\begin{array}{c} \text { Due Jan. } \\ 1898 . \end{array}\right\|$ | $\begin{aligned} & \text { ue Jan. } 1, \\ & 1899 . \end{aligned}$ |
| Central Pacific | $25,885,12000$ |  | $\begin{gathered} \$ \\ 8,700,871 \\ 4 \end{gathered}$ | $35,939,34895$ | $\text { 61,824,468 } 95$ | 6，074，000 | $\begin{array}{r} 10,614,120 \\ 1 \end{array}$ | $9,197,000$ |
|  | 6，303，000 00 | 11，146，393 44 | 4，548，120 97 | 6，598，272 47 |  |  |  |  |
| Union Pacific．．． | $27,236,512$ $1,600,000$ 00 | $\begin{array}{r}47,354.53474 \\ 2,817,00826 \\ \hline\end{array}$ | $16,523,64837$ 653,04280 | $30,830,886$ $2,163,965$ 46 | $58,067,398$ $3,763,965$ 46 | $8,160,000$ $1,280,000$ | $15,919,512$ 320,000 | 3，157，000 |
| Western Pacific． | 1，970，56000 | 3，313，919 34 | 9，367 00 | 3，304，552 34 | 5，275，112 34 | 1，320，000 |  | 1，650，560 |
| Sioux City | 1，628，320 00 | 2，832，086 29 | 264，887 84 | 2，567，198 45 | 4，195，518 45 |  | 1，628，320 |  |
| Tot | 64，623，512 00 | 112，104，163 51 | 30，699，938 47 | 81，404，224 04 | 146，027，736 0 | 20，714，000 | 29，904，952 | 14，004，56 |

The Government reports that the total amount paid into the Sinking Fund by these companies has been $\$ 25,607,924$ 75－ of which $\$ 11,525,67475$ was held by the Government in cash and $\$ 14,082,250$ invested in bonds．Out of this Sinking Fund the Government，as stated above，has already paid the principal of $\$ 20,714,000$ of the $\$ 64,623,512$ of bonds issued；consequently （besides the interest）there still remains of the principal to be paid by the companies $\$ 43,909,512$ ．

Cherokee Certificates of Indebtedness．－The other item of debt not mentioned in the debt statement is the Cherokee four per cent certificates．The indebtedness upon which these certificates were issued grew out of the purchase （see act making appropriations，etc．．for Indian tribes passed March 3，1893，）from the Cherokee Indians of certain lands known as the Cherokee Outlet，the Government agreeing to pay therelor $\$ 8,300,000$ in five equal annual instalments，the first payment to fall due March 4，1895．It was likewise provided that the Cherokee Indians might realized upon the princi－ pal and interest of the last four annual instalments in case they should deem it more advantageous，etc．In pursuance of the authority thus granted these Certificates of Indebtedness were issued，payable $\$ 1,660,000$ on the 4th day of March，1896， -8971898 and 1899．Of these certificates there are still outstanding $\$ 3,320,000$ ，of which $\$ 1.660,000$ are due and payable March 4,1898 ，and $\$ 1660,000$ March 4，1899．Rate of interest is 4 per cent，payable annually March 4.

## Debts and Resources

## ○曰 TEEE

# States, Clties and Towns 

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

MAINE - State, Cities, \&c........................ Pages 7 to 10 NEW HAMPSHIRE-State, Cities, \&cc....... Pages 10 to 14 VERMONT-State, Cities, \&c. Pages 14 to 16

MASSACHUSEITS -S:ate, Cities, \&c RHODE ISLAND-State, Cities, \&c....... . . Pages 16 to 32 Pages 32 to 34
CONNEC IITU [ -State, Ci ios, \& .
Pages 35 to 40

## State of Maine.

ITS

## DEBI, RESOUROES, Etc.

Admitted as a State (Act March 3, 1820) - March 15, 1890
Total area of State (square miles) Total area of State (square miles) State Capital

Augusta
Governor (term expires 1st Wed, Jan., 1899), Llewellyn Puwers Secretary of State (term expires *Jan., 1899), - Byron Buyd Treasurer (term expires *Jan., '99), - 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 Leglalature.

HISTORY OF DEBT,-For history of Maine State debt up to 1889, see State and Oit Supplement of April, 1895, page 9.
The whole State debt matured in June and October, 1889, and all that was not pald was refunded tinto the following loans, payable by ${ }^{1}$ matalments, part each year.
LOANS- -Interest.- -Outatand'g. - Relame AND PURPOSE, Ralk, Payable, When Due. $1889^{\prime \prime}$ A. 3 I Original, 1864.


Relague Loan, 1889 " A "" 3 J \& D $\left\{\begin{array}{l}\text { Jmio } 1,1922-1929 \\ \$ 35,000 \text { yearly, }\end{array}\right.$
Original, 1869.

Do Class "C." a \& \& 0\{ Oct 1,1912 to 192
Do Class "D," 3 A \& $O\left\{\begin{array}{l}\text { Oot. } 1,1922 \text { to } 1029\end{array}\right.$
Bonds to State College.. 5 J \& D June 1, 1919

Loan of 1869, not presented for payment. .... 1,1917
PAR VALUE,-The bonds are ohtelly for $\$ 1,000$ or thereot.

INTEREST is payable at he State Treasary, Angusta, Me.
TOTAL DEBT, SINKING FUND, \&2.-The subjoined statemen t liows Malne's total funded debt on each of the dates named.
Bonded debt. .
$\begin{array}{lll}\operatorname{Jan}, 1,{ }^{1} 97, \\ \$ 2,303,000 \\ \$ 2,353,000 & \text { Jan. } 1,{ }^{\prime} 95 \\ \$ 2,403,000\end{array}$
Temporary loan. $\qquad$ Nil. $\$ 2,353$, \$165,000

500,000
500,000
280,000

ASSESSED VALUATION, -The State's asaessed Faluation be been as follows in the years named. The tax rate for 1897 was $\$ 2.75$ per 81,000 .


POPULATION OF STATE,-The following statement shows the population by Census periods aince 1790:


DEBT LIMITATIONS, - Constitutional and statutory limitations restricting munlelpal fndebtedness have become quite a feature since the crisis of 1873. In the States where these limitations are provisions of the Constitution of course debts contracted in excess of such limitation are absolutely vold. In Malne the amendment to the Constitution took effect January 2, 1878, and is in the following forn and words: "Article XXII. Limitation of Municipal Indebtedness. No city or town "shall creatę any debt or llabllity which, singly or in the aggregate, " with previous debts or liabilitles, shall exceed five per centum of the "last regular valuation of sald olty or town; provided, however, that " the adoption of this articles shall not be construed as applying to any " fund recelved 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 RESTRICTIONS. -The provisions regulating the investments and loans of savInga banks and institutions for savings in the State of Maine are contalned in Publlo Laws 1895, Chapter 161, Public Laws 1893, Ohapter 170 , and Revised Statutes, Chapter 47, Sections 102 and 103.
All the provisiona referred to above have been complled by the Commissioners of Savings Banks, and we give their compilation below in fall.
Maine Savings banks and fistitutions for savings are restrleted to and hereafter may invest their deposits iu manner following, to wit:

Public Runds.-Aggregate of Investments Unlimited.-
Publie funds of the United States.
Pablio funds of the Distriet of Columbia
Public funds of any of the New England States.
Bonds of the elties, counties and towns of any of the New England States.
Publie funds of the States of New York, Pennsylvania, Maryland, Ohlo, Indiana, Kentueky, Mic ifgan, Wisconsin, Minnesota, Iowa, Tllinois, Missouri, Kansas and Nebraska.
Bonds of counties of twenty thousand inhabitants or more in safd last-named states, when issued for municipal purposes and which are a dired obligation on all the taxable property therein, except when such county does not exeped five per cent of the last valuation of the property therein for the assessment of taxes.
For meaning of "net municupal indebledness" of counties see memoranda "A."
Bouds of any city of ten thousand inhabitants or more in sald last named States, when issued for munloipal purposes and which are in ald of railroads, proveded the net munfípal indebtedness of such oities does not exceed flve per cent of the last preceding valuation of the property therein for the assessment of taxes.
For meaning of "net mu icipal indebledness of cilies" see memor anda "B,"
Bondt of the above-desoribed oities and counties issued to take up at maturity bonds that were legnl and coustitutional when issued, $p r^{\circ}$ piding the interest has been fully paid on the original bouds for at leas five years last prior to such refunding, providen the net municipal inthe last preceding valuatlou of the property therein for the assessment of taxes.
Bonds and obllgations of Sehool District Beards, Boards of Educa fon and other corporate bodies withm sald eimes anthorized to leve bonds payable primarly from taxes levied on all the taxable propert. in suoh districts, provided the population of the distriot is ten thousand or more and the population and arsessed valuation of the district are equal to at least ninety per cent of the population and assesse of such district does not exceed five per cent of the last valuation of the property therein for the assessment of taxes.
For meaning of "net munvipal indebtedness of districts" see memoranda " $B$.
Bonds of oitles and districts in said States having a population of sevents-five thousand or more, when issued for municipal purposes and which are a direct obligation on all the taxable property thereln.
Railroad Ronds.-Agaregate of Tnvestments Unlimiled.-
Railroad bonds of Maine, hut no bonds of street railroads excepting those already constructed 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 eash, and expended upon in the office of the Secretary of State, that said percentage has been so paid in and expended, in addition to the amount of the bonded debt. First mortgage bonds of any completed railroad in New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Penns slvania, Maryland, Ohio, Indiana, Kentucky, Michigan Wisconsin, Minnesota, Iowa, Illinois. Missouri, Kansas and Nebraska;
but no bonds of street railroads 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 upor the road, evidenced by a certificate of the railroad commissioners of the State where the road is located, filed in the office of the Secretary of State of Maine, that said percentage has been so paid in and ex pended, in addition to the amount of the bonded debt.
First mortgage bends of the Central Pacific, Union Pacific and Northern Pacifio railroads.
Mortgage bonds of any railroad leased to any dividend-paying rail ular stated dividend upon the stock of such leased road and the inter est on its bonds.

Water Bonds.-Aggregate of Investments Unlimitea.
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 mumioipal corporations, water for domestic use and for the extinguishment or form ts running expenses.
Corporation Bonds, Aggregate of Investments Unlimiled.
Bonds of any corporation (other than railroads and water compapaying regular dividends of not less than five per esnt a year.

Bank Stock,-Aggregate of Investments Unlimited.-
Stock of any bank or banking association incorporated under authority of this State.
Holdings of the capital stock of any one bank limited. See memranda " $E$."
Stock of any bank or banking association incorporated under authority of the United States, if located within the New England States. Holdings of the capital stock of any one bank limited. See mem-
Railroad Stock. - Aggregate of Investments Unlimited.-
Stock of any railroad in Maine unencumbered by mortgage. memoranda "E."
Stock of any dividend-paying railroad in New England
Holdings of the caputal stock of any one corporation limited. See Stock of any railroad leased to any dividend-paying railroad in New England, upon terms guaranteeing the payment of a regular stated dividend upon the stock of such leased road and the interest on its bonds.
Holdings of the capital stock of any one corporation limited. See
Corporation Stoek, Aggregate of Investments Unlimited.
stocks or any corporation (other than rallroads and water compapaying regular dividends of not less than five per cent a year
Holdings of the capital stock of any one corporation limited. See
Real Estate Investment.-Nol Exceeding Five Per Cent of De posits.- Real Estate in the city or town in which such bank or institution is located.
Real Estate Foreclosnre,-Holdings Acquired by Foreclosure, de.. Unlimited. - Real estate acquired by foreciosure of mortgage
thereon or upon judgment for debts or in settlements to secure debts.

Loans on Real Estate.-Not Exceeding Fifly Per Oent of Deposits. - First mortgages of real estate in this State and New Hampshire to an amount not exceeding sixty per cent of its value.
Loans on Collateral. - Aggregate of Investments Unlimited.
Notes with a pledge as collateral of any public funds or bonds of any kind the bank or institution would by this statute be authorized to
purchase.
Notes with a pledge as collateral of any stocks the bank or instituon would by this statute be authorized to purchase.
memoranda " $E$."
Hoans on Deposit Books. - Aggregate of Investments Intimited.
Noans on ith a pledge as collateral of any savings bank-deposit book or books of any savings bank in this State.
Loans on Railroad Stock. - Aggregate of Investmeats Unlim-ited.-Notes with a pledge as collateral of the stock of any railroad or railroads mentioned in this section, but not over seventy-five per cent of the market value of such stock.
Holdings of the capital stock of any one corporation limited. See
Loans to IIunicipalities.-Aggregate of Investments Unlimited -To any county, city or town in this State.
Loans on Other Personal Property.-Aggregate Unlimited.Notes secured by a pledge or mortgege of such other personal property as, in the judgment of the trustees, it is safe and for the interest
Loans to Corporations in Maine.-dggregate Unlimited.-To any corporation having real estate and doing business in this State.
Deposits in BEanks.-Aggregate Unlimited.-May deposit on call State or the laws of the United States and receive interest thereon.

## MEMORANDA.

A.

From Chapter 161, Public Laws 1895.
The term net municipal indebtedness of counties, as used in this section, shall be construed to include all bonds which are a direct obligation of the county, less the amount of any sinking fund
available in the reduction of such debt.

## B.

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 enumerated, exclusive of any such debt created for a water supply and of the amount of any sinking fund available in the reduetion of such debt.

The number of inhabitants of cities and counties shali be determined by the last previous official census thereor, as established by the United States or State census or city or county census taken in the same manner as 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.
of the bank. All investments shall be oharged and entered on the books

From Ohapter 47, Section 102, Revised Statutes
No such bank or institution shall hold by way of investment or as security for loans, or both, more than one-fifth of the capital stock of
 tion.

From Chapter 160 , Public 1
The trustees shall see to the proper investment of deposits and funds of the corporation in the manner hereinbefore prescribed.
G.

No loans shall be made directly or indirectly to any officer of the corporation or to any firm of which such officer is a member.

## H.

From Chapter 47, Section 105, Revised Statutes.
Officers Not to Receive Gift. Fee, dec.-No gift, fee, commission or brokerage shall be reccived by any officer of a savings bank on account of any transaction to which the bank is a party under a penalty for each offence of one hundred dollars, to be recovered in an ac tion of debt in the name and to the use of the State, provided tha and making
I.

Expense of Making Loans.-Parties making a loan fro bank shall pay all expenses incurred by reason thereof.
J.

From Chapter 47, Section 131, Revised Statutes,
Does Not Affect Investments Already Made.-But nothing herein affects the legality of investments already made............. And said securities are valid in favor of the bank pursuant to any law in force
when such investments were made.

## K.

Ohange of Investments.- And this chapter does not require the change of investments for those hereinbefore named, except as the same can be done gradually by the sale or redemption of the securities so invested in, in such manner as to prevent loss or embarrassment in the business of such corporation or unnecessary loss or
injury to the borrowers on such securities.
L.

Investing in Securities Not Authorized, a Misdemeanor.-The investments in securities not named in section 100 is a misdemeanor on the part of the trustees authorinzing or officers making the same, and such
trustees or officers are subject to the prosecutions and punishments trustees or officers are subject to

## Cities, Counties and Towns

## IN THE

## STATE OF MAINE.

Note.-For places not given in alphabetical order among the foblowing, see "Additional Statements" at end of this State.

## AROOSTOOK CO.-L. O. Ludwig, Treas.

County seat is Houlton.
LOANS When Due. $\mid$ Total debt Sept. 1, 1897.. \$703,00

BULLDINGJAIL-
4s, Aug., $\$ 30,000$.
Aug. 1, 1909
Subject to call after Aug. 1, 1899
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 40,000 \ldots .$. June 1, 1915
RAILROAD AID (B. \& A. RR.) $41_{2 S}$, M\&S, $\$ 440,000$. Sept. 1, 1912 $41_{2 s}, J \& J, ~$
Floating debt................. $\$ 20,000$

Sinking fund.............. 623,565 - Interest is parable in Boston Tax valuation 1896... 17,943,606 Assessmentabout $1_{2}$ actual value. Tax rate (per $\$ 1,000$ ) $1896 \ldots \$ .55$ Population in 1890 was....49,589 00

AUBURN- $\{\mathbb{N}$. . W. Harris, Mayor.
Auburn is in Androscoggin County.


TOTAL DEBT, ETC.-Auburn's total bonded debt August 1, 1897. cluded, $\$ 105,000$; resources, $\$ 142,613$ : city water debt, $\$ 88,700$, Water Commissioners' bonds outstanding, $\$ 226,000$; value of water works owned by the city, $\$ 350,000$.
ASSESSED VALUATION.-In 1897 the assessed valuation of real 460. Tax rate (per $\$ 1,000$ ) for 1897 is $\$ 24$

TAX FREE. - No bonds of this city are taxed.
POPULATION.-In 1897 the population was about 12,000; in 1890 POPULATION.-In 1897 the population was about 12 ,
it was 11,253 ; in i880 it was 9,556 ; in 1870 it was 6,166 .

AUGUSTA - This city is in Kennebeck County.
LOANS- TORES Interest,- - Pt. Payable. When Due. Outstand'g. NAME OR PURPOSE. P. Ot. Payable. When Due. 1896 to 1905
$\begin{array}{lllll}5 & \text { F } & \& & \text { A } & \text { Feb. 15, 1902 } \\ 4 & \text { J } & \& & \text { July } & 1,1900\end{array}$ 9,000
do $\ldots \ldots \ldots . . .$.

INTEREST and principal of all the 4 per cents payable at the TOTAL DEBT 1896 was 317 . 1894 TOTAL DEBT, ETC.-Total debt in 1896 was $\$ 280,317$. In 1894 ASSESSED VALUATION. - In 1896 the assessed valuation of real 629; total tax (or $\$ 1,000$ ) $\$ 20 \cdot 60$ perty, $\$ 1,774,960$; total, $\$ 6,248$
es, ban ax wer hoom som.

POPULATION.-In 1890 population was 10,527 ; in 1880 it was
8,665 ; in 1870 it was 7,808 .

BANGOR.- $\left\{\begin{array}{l}\text { F O. BEAL, Mayor. } \\ \text { B. }\end{array}\right.$
Bangor (City) is in Penobscot County.
NAME AND PURPOSE. P. Interest.- Payable. When Principal. NAME AND PURPOSE.
City debt "A" $1892 . .$.
Water loan,
ater foan, "L," $1875 . . . . . . .{ }^{4} 6$ M \& N
Railroad loans, secure..................................... 1905
Bangor \& Plscatasecured to eity by first mortgages-
do 6 A \& 0 Apr, 1899 - 1825,000
PAR VALUE OF BONDS. -The water bonds and the Bangor \& Piscatala
other bonds for \$1,000 cachi.
TAX EXEMPT. - The bonds of this eity are not taxed.
INTEREST is payable either at the Merchants' National Bank in Boston or by tae city Treasurer in Bangor.
TOTAL DEBT, SINKING FUND. ETC. - The subjoined statement
shows Bangor's total debt, the sinking fond held by the eity against the same, the water debt, and the city's floating debt.

Meh. 1, 1897. Mar. 1, 1896.
Total direct liabllities (ineluding water debt). Meh. $\$ 873,1897$.
\$882,53 Railroad aid bonds, contingent liability........ 925,000
$\begin{array}{r}\$ 85,000 \\ \hline\end{array}$
Total debt.
$\begin{array}{r}\mathbf{8 1 , 7 9 8 , 9 0 6} \\ 1,483,721 \\ \hline\end{array}$
\$1,807,531
Sinking fund,
$\$ 315.185$
Cash and uncollected claims (inel'ed in assets) $\quad 155,026$

## \$352,867

$\begin{array}{ll}150,020 & 125,969 \\ 500,000 & 500,009\end{array}$
Floating debt, included in above total......... 17,500 26,150
ASSESSED VALUATION.-Bangor's asseased valuatlon (about 4-5 $\begin{array}{ccccc} & \text { Real } & \text { Personal } & \text { Total } & \text { Rateof Tax } \\ \text { Years. } & \text { Estate } & \text { Property. } & \text { Yaluation. } & \text { er } \$ 1,000 \text {. } \\ 1896 . . . . . . . ~ & 9,504,233 & \$ 1,157,225 & \$ 13,681,458 & \$ 27.50\end{array}$

 POPULAT1ON, - In 1890 the population was 19,103 ; in 1880 it was
16,$856 ; \ln 1870$ it was 18,$289 ; \ln 1897$ it was estimated at 23,000 .

BATH. $\left\{\begin{array}{l}\text { RANDALL D, BIBEER, MAyor: } \\ \text { W, B PLE }\end{array}\right.$
Bath is a shire town of Sagadahoo County.
The lease of the Knox \& Lincoln RR. In September, 1890, brought the Clity of Bath $\$ 486,000$ of 4 per cent bonds and $\$ 74,820$ in eash.

LOANS
 July 1, $1907 \quad 100,000$ Old radle retuniling. Railroad Aia Bond=-

Knox \&Theoln

INTEREST on all the bouds is payable In Boston with the exception of the intereat on the Old Ladies' Fome lasue, Which is payable in Bath
TOTAL DEBT, SINKING FUND. ETC.-The sabjolned statement hows Bath's total muncipal cebt, and the assets held by the city

 | Bonded debt........... 8856,350 | $\$ 864,600$ | $\$ 876,850$ | $\$ 895,000$ |
| :--- | :--- | :--- | :--- | ---: |
| Floating debt......... 10,000 | $\ldots . .$. | $\ldots \ldots .$. | 15,000 |



## Net debt........... $\$ 413,550 \quad \$ 403,800 \quad \$ 104,050 \quad \overline{\$ 382,680}$

 The asaets as above glven Inciaded on Jan. 1,1897 , bonds received from the Penobscot Stiore Lixe RR. Co. for lease of Knox de Lincoln RR. and held for the redemption of the Knox \& Lincoln bonds ontatanding, the amonat of $\$ 4,800$. The value of eisy property not incladed in the toregroing statement of asseta is over \$ 1000,000 .ASSESSEO VALUATION,-The elty's mssessed valuation and tax rate in 1880 and later years bave been as follows:


POPULATION.-Ti 1890 popalation was 8,728 ; in 1880 it was
BEL,FAST.-\{ $\begin{aligned} & \text { JOHS M. FLETCHER, Mayor } \\ & J A M E S ~ P A T T E E, ~ T r e a s u r e r . ~\end{aligned}$
Belfast is in Waldo County
LOANS When Due. Total ileht Apr. 1, 1897.. 8611,700 Ba, F\&A, 899.700 .Ang. 15, 1898 Tax valuation $1896 \ldots . .2938,385$ erymivive Borms
4s, MEN, \$119000 N
(abject to call after Nor. $1,192.1905$
Pelfent 0 cm 3500.000 ot Belfos Ehat Moosehead Rallroad stock, of
Whith 1,396 anares were preferred and 3,60t common,
INTEREST , the bonds is parable at Belfast and at the Firs
Nattmal Eank, Boston, Sase.

## BRUNSWICK.-J. W. Fisher, Treasurer.

## This town is in Cumberland County

## LOANS <br> BRWos Bowns

4s, MCN, $\$ 1,000$....... $\$ 500$ yearly
4. J J JJ, $\$ 27,000$..... $\$ 1,000$ Jearly

BCHOOL BOYDA -
,000 Jearly

Various loans ............. 830,213 | Town debt Feb, 1, 1897. |
| :--- |
| Total vaination $1896,3,213$ | Asseamment about notual values. Tax rate (per \$1,000) ......... \$15.50 Tax rute (per 1890 ..................6,012

INTEREST on the bridge bonds is payable in Brungwlek and on the
own hall and sohool bonds in Boston.
BUCKSPORT.-W. A. Remok, Olerk.
This town is in Hancock Counts.
LOANS Wher Due.

Wn debt 1896

Tax yaluation $1896 \ldots . . . .8914 .819$
Total tax (per $\$ 1.000$ ).... 826.50 Population in 1960 was .....2.921 Populatlon in 1880 was....... 3,047

A certain amount of the above bonds becomes due each year from July 1, 1897 , to July 1, 1903, after which date the bonds are payable INTEREST is payable at Boston, Mass., and at Bucksport.

CALAIS.- $\left\{\begin{array}{l}\text { GEORGE A. MUROHIE, Mayor } \\ \text { GEORGE DOWNES, Treasurer }\end{array}\right.$
This eity is in Washington County.
LOANS-183, When Due. | Total debt.
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 2,000 \ldots . .$. Part yearly 4s, F\&A, 9,000 ......Aug. 1, 1900 4s, J\&D, $101,000 . . . . . . . . . . . . . .1911$ 48, J\&J, $\$ 10,000 \ldots . . . J n l y$ 1, 1915 Bonded debtJan. 1, '97.. \$122,000 Floating debt............ 20,000
INTEREST on the loans din (estim'd) -8,000 Globe National Bank of Boston in 1900 and 1911 is payable at the

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

 Assessment at full value. Population in 1890 was... 3,000

DEERING.-L. Frank Jones, Treasurer. This city is in Cumberland County.
Bond. debt Feb. 14,'97- 894,975 Total valuation, 1896. $84.004,065$ Assessed val'tion, real. $3,427,165$ Tax rate (per $\$ 1,000$ ) $1896 \ldots 17 \cdot 00$
Assessed val. personal. 576,900 Population $1890 \ldots . . . . . .5,358$

ELISWORTH.-Fllsworth is in Hancook County.
LOANS- When Due. Total debt $1896 \ldots . . .$. $48, \ldots . . \$ 28,000 \ldots \ldots$. June 1,1917 Total valuation $1896 \ldots . .1,759,22$ $48, \ldots . .13,300 \ldots \ldots$. June 1,1907 Population in 1890 was............... 17,004 HALLOWNELL.- $\left\{\begin{array}{l}\mathrm{G}, \mathrm{A} . \text { SAFFORD, Mayor. } \\ \mathrm{C}, \mathrm{K} . \text { THDEN, Treasurer }\end{array}\right.$

Hallowell is in Kennebee County
LOANS- When Due.
Schoor Bonns- Total debt Jan. 1, 1897. $\$ 23,000$
Temporary Ioap ine Jan
4s, M.EN $\$ 5,000$
4s, Mas, $\$ 5,000$......Nov. 1, 1903 (क1,000 due yearly) to Nov. 1, 1907 4s, M\&N, \$15,000.Nov., 1908 to ${ }^{2} 22$ REal Estate Purchase-
$48,88,005$ $4_{8,}^{8} 8,005 \ldots \ldots . . . . .$. Temporary
The city 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 Fallowell.

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

This town is in Aroostook County.
LOANS RR. Boxns- When Due. Sinking fund. .............. $\$ 22,500$ SCHOOL AND RR. BONDS-
4s, J.ED, $\$ 10,000 \ldots$ Dec. 15, 1910 subject to call at any time. Bonded debt Jan. 1, 1897. $\$ 10,000$ Floating debt.................. 31,500
Total debt.................. 71,500

LEWISTON.-\{ $\begin{aligned} & \text { FRANK 8. NOBLE, Mayor. } \\ & \text { T. F. CALLAHAN, Treasurer. }\end{aligned}$
Lewiston is in Androscoggin County.
LOANS When Due. RAmROAD AID BONDS-
68, J\&CT, \$185,000...July 1, 1901 4s, J\&J, $\$ 100,000 \ldots \ldots . . J u l y, 1913$ $4^{2} \mathrm{gs}, \mathrm{JdJJ}, \quad 51,000 \ldots . . J a n .1,1899$ Total debt M'eh 1, $96 . . \$ 1,181,250$ $4 s_{\text {. JdJ, }} 100,000 \ldots$..Jan. 1, 1913 Water debt (included).. 500,000
 4.s. J\&J, $\$ 80,000 \ldots \ldots .$. July 1,1924 58, AdO, $\$ 174,000$. ...Oct. 1, 1907 58, A \&0, 200,000 ....Oct. 1, 1917 REFUNDING WATER BONDS- 1927
49, A\&O, 8100,000 .........

Population " 96 (estimated) 21,70
INTEREST is payable in Boston at the National Bank of Commerce The clty property, valued at $\$ 1,239,316$, includes stock of the Lewiswater worlcs, valned at $\$ 549,783$. Bonds are not taxed.

NORWAY.-Stephen B. Cummings, Treasurer-
This town is in Oxford County.

LOANS- When Whe.
REFUNDING BONDS-
$41_{2 s, ~ J \& J, ~}^{2} 11,000$
412g, J\&J, $\$ 11,000 \ldots$. part yearly
4s, F\&A, $\$ 5,500$, part yearly after
Interest payableatNorwayNat.Bk. Bonded debt Feb. 1, 1897 \$16,500

Float. Aebt and accod int Total debt
Sinking fund assets
Net debt Feb, 1, 1897
Nax valnation 18967
Tax valuation 1896...... 1, 084,598 Tax rate (per $\$ 1,000$ ) ....... $\$ 14 \cdot 30$ Population in 1890 was.

OLD TOWN. $-\left\{\begin{array}{l}\text { HERERET GRAY, Mayor: } \\ \text { ORIS WOODM AN , Gity }\end{array}\right.$
Old Town is in Penobscot County.
Total debt 1896 ........... $\$ 70,000 \mid$ Tax rate (per $\$ 1,000$ ) ........ $\$ 28 \cdot 00$ $\begin{array}{ll}\text { Tax valuation, real........1,263,290 } & \text { Population in } 1890 \text { was......5,512 } \\ \text { Tax valuation, personal. } 99,343\end{array}$ Total yalmation 1896 , 362,693

Portland (Clty) is in Cumberland County.
Of the debt of this city about one-half was incurred on account of the Portland \& Ocdensburf RR., whose stock the city liolds to the amount RF, Company at 2 per cent on stock, payable quarteriy. This rental alds the city considerably in meeting its interest charge. The oity's debt in detail is as follows :

LOANS－
NAME AND PURPOSE． Funded， 1893 ．．．
P．Ot．Payaberes．
$\square$

$\xrightarrow{\text { do }}$ ortland \＆Ogdensburg RK Refunding Trust funds
Bonds matured，not presented for payment
NTEREST on all the fanicerce列 hants＇National Bank in Portland．
TOTAL DEBT，SINKING FUND，ETC．－The subjoined statement Total debt． and other assets June 18，＇97．
Net debt $\qquad$ other assets． $1,417,861$
＊Not including $\$ 300,000$ temporary loan due November， 189.7.
 densburg Railwav stock，$\$ 1,178,055$ ．
DEBT LIMITATION．－The city＇s gross debt is limited by law to 5 ASSESSED VALUATION．－The city＇s assessed valuation（about 80 $\begin{array}{cccc} & \text { Real } & \text { Personal } & \text { Total Rate of Tax } \\ \text { Fstate．} & \text { Property．} & \text { Raluation．per } \$ 1,000 \text { ．}\end{array}$
 POPULATION．－In 1890 population was 36,425 ．

ROCKLAND．－$\left\{\begin{array}{l}\text { ALBERT W．BUTLER，Mayor．} \\ \text { E．A．JONES，Treasurer．}\end{array}\right.$
This city is in Knox County．Bonds of this city are not taxed．Bonds will hereafter be issued for rerunding only
$\qquad$
 Froruary，1897，incuuded Penobscot Shore Line Railroad 1st mortgage amount has since been reduced to $\$ 92,000$ through the redemption of bond issues maturing in 1897 ．

SACO．－F．B．Wigain，Treasurer．
This city is in York County．The bonds of this city are not taxed． LOANS－ $\qquad$ W GENERAL EXPE
48，J\＆J，$\$ 16,000 \ldots . .$. 4s，J\＆J，\＄25，000 4s，J\＆J，
SEWER BoNDS 4s，J\＆J，$\$ 20,000$.

## THOMASTON．－This town is in Knox County

LOANS－ $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 28,000$ ．．．．．．．．．Optional $\begin{aligned} & \text { Tax valuation } 1896 \ldots \ldots .267,574 \\ & \text { Tax rate（per } \$ 1,000 \text { ）．．．．．．．} \$ 22 \cdot 00\end{aligned}$ nterest is payable in Boston and
Thomaston． $\begin{aligned} & \text { Population in } 1890 \text { was．．．．．．3，009 } \\ & \text { Population in } 1880 \text { was．．．．．3，017 }\end{aligned}$

## WASHINGTON CO．－Austin Harris，Co．

 Treasurer．County seats are Machias and Calais．The county has voted $\$ 500,000$ In aid of the Washington County Railroad，and the first county bonds ，

 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 25,000 . . . . \mathrm{Jan}^{2} 1,1916$ Tax rate（per $\$ 1,000$ ）．．．．．．．．$\$ 3 \cdot 80$ | Floating debt．．．．．．．．．．．．$\$ 20,700$ | Population in 1890 was．．．．44，482 |
| :--- | :--- | :--- |
| Total debt Jan．1，1897．．．． 45,700 | Population in 1880 was．．．44，484 | $\begin{gathered}\text { Total debt Jan．1，} 1897 \ldots . . .45,700 \\ \text { Sinking fund assets．．．．．．} \\ 34,472\end{gathered} \left\lvert\, \begin{aligned} & \text { Population in } 1880 \text { was．．．．44，484 } \\ & \text { Population in } 1897 \text {（est．）} \\ & \text { Po }\end{aligned}\right.$ INTEREST is payable at the Boylston National Bank of Boston．

W ATERVILLE．－F．August Knauff，Treas．
This city is in Kennebec County．

Bonded debt Oct．1，＇97．．$\$ 240,000$ Assessment about $3_{4}$ actual value． | Floating debt．．．．．．．．．．．．． | 24,200 | Tax rate（per $\$ 1,000$ ）1897．$\$ 22 \cdot 00$ |
| :--- | :--- | :--- | :--- |
| Total debt Oct． $1,1897 .$. | 264,200 | Population 1890 | Assessed valuation＇97．．．4，820，000 $\mid$ Population 1897 （about）．．．．．．．．8， 8,000

WESTBROOK．－$\{$ WILLIAM W．CUTTER，Mayor． Westbrook is in Cumberland County，

## CITYANS－

$33_{1} \mathrm{~s}$ ，var．，$\$ 6,000 \ldots 1898$ to 1900 4s，Var．， $41,300 \ldots 1897$ to 1902 4s，J\＆D，\＄15，000．．．．Dec．10， 1905 4s，J\＆J，25，000．．．．．Jan．1， 1907 4s，J\＆J， $20,000 . . . J a n . ~ 1, ~$
Bonded debtJan．1， $97 . . \$ 129,300$ INTEREST on the refunding bonds of 1907 and
Boston，Mass．；on all other bonds at Portland，Me．

## ADDITIONAL STATEMENTS．

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

|  | Total Debt． | Assessed Valuation． | $\begin{gathered} \text { Tax } \\ \text { Rale. } \end{gathered}$ | Рори－ <br> lation． $\qquad$ |
| :---: | :---: | :---: | :---: | :---: |
| Albion，Kenneb | 10，000 | 334，844 |  |  |
| Anson，Somerset | 84，746 | 577，84 | 34．00 | 1，444 |
| Benton，Kennebec | 11，179 | 384，409 | 16.00 | 1，136 |
| Biddeford，York Co | 178，000 | 6，943，030 | 32.00 | 14，443 |
| Boothbay Harbo | 40，246 | 707，175 | 20.00 |  |
| Bowdoinham．Sagadal | 11，734 | 557，503 | 16.80 | 1，508 |
| Bremen，Lincoln | 16，000 | 139，336 | $21 \cdot 40$ | 719 |
| Brewer，Penobscot | 41，620 | 1，360，655 | 22.50 | 4，193 |
| Bridgton，Cumberland | 22，900 | 1，264，002 | 15.20 | 2，605 |
| Burnham，Waldo C | 15，000 | 188，279 | 20.00 | 846 |
| Canton，Oxford Co | 26，137 | 390，745 | $25 \cdot 00$ | 1，303 |
| Caribou，Aroostook | 33，000 | 1，248，230 | 15.00 | 4，087 |
| China，Kennebec Co | 15，000 | 469，730 | 18.60 | 1，423 |
| Cumberland，Cumb | 51，677 | 684，665 | 13.50 | 1，487 |
| Cutler，Washing | 11，000 | 72，468 | 52.00 | 662 |
| Damariscotta，Linco | 35，237 | 407，172 | 20.00 | ，012 |
| Dixfield，Oxford Co | 13，000 | 288，610 | $25 \cdot 50$ |  |
| Dover，Piseataqui | 11，540 | 686，682 | $20 \cdot 20$ | 1，942 |
| Eastport，Washingtoi | 53，763 | 1，650，940 | 20.00 | 4，908 |
| Eden，Hancock Co | 65，956 | 3，048，507 | 26.00 | 1，946 |
| Embden，Somerset | 16，000 | 212，907 | 26.00 |  |
| Fairfield，Somerset | 30，000 | 1，246，275 | 14.50 | 3，510 |
| Farmington， | 13，000 | 1，824，119 | 15.00 | 3，207 |
| Fryeburg，Oxford Co | 16，000 | 796，410 | 10.00 | 1，418 |
| Gardiner，Kennebec | 77，500 | 3，440，575 | 27.00 | 5，491 |
| Georgetow | 19，284 | 175，790 | 29.00 |  |
| Hartland， | 20，744 | 382，285 | 15.00 | 974 |
| Hollis，York C | 12，684 | 372，447 | 12.50 | 1，278 |
| Howland，Penobs | 12，679 | 116，702 | 28.00 |  |
| Lisbon，Androsco | 17，509 | 1，824，192 | 13.50 | 3，120 |
| Mechanic Falls，Androse | 14，000 | 818，391 | 20.00 | 1，283 |
| Milbridge，Washington | 11，175 | 374，885 | 23.00 |  |
| Monson，Piscataquis | 10，664 | 220，888 | 23.80 | 1，237 |
| Norridgewock，Somers | 58，060 | 548，510 | $30 \cdot 00$ | 1，656 |
| Oakland，Kennebec C | 10，000 | 787，328 | $17 \cdot 00$ | 2，044 |
| Old Orchard，Yori | 13，451 | 626，475 | 16.40 | 877 |
| Orono，Penobscot | 21，972 | 584，4，97 | 28.00 | 2，790 |
| Paris，Oxford Co | 12，127 | 1，133，910 | 16.00 | 3，156 |
| Patten，Pe | 15，015 | 382，405 | 15.00 | 936 |
| Phillips，Franklin | 12，026 | 461，310 | 19.00 | 1，394 |
| Phippsburg，Sagadah | 19，401 | 345，950 | 19.50 | 1，396 |
| Pittsfield，Somerset C | 17，181 | 957，515 | 16.50 | 2，503 |
| Poland，Androscoggin | 14，337 | 682，956 | $22 \cdot 00$ |  |
| Presque Isle，Aroostoo | 42，000 | 1，235，770 | 18.50 | 3，046 |
| Richmond，Sagadahoc | 20，150 | 1，071，038 | 20.50 | 3，082 |
| Rockport，Knox Co | 17，509 | 1，048，015 | 20.00 | 1，484 |
| Rumford，Oxford | 125，232 | 1，173，453 | 18.00 | 898 |
| Scarborough，Cum | 13，452 | 841，398 | $13 \cdot 20$ | 1，794 |
| Skowhegan，Som | 35，000 | 3，178，060 | $14 \cdot 10$ | 5，068 |
| Somerville，Lincoln | 15，000 | 77，330 | 36.00 | 453 |
| South Portland，Cumbel | 30，000 | 1，702，183 | 21.00 |  |
| Topsham，Sagadahoc | 12，904 | 794，659 | 13.00 | 1，394 |
| Turner，Androscoggin | 12，965 | 653，545 | 18.00 | 2，016 |
| Union，Knox | 24，500 | 517，176 | 19.00 | 1，436 |
| Vassalboro，Ken | 17，523 | 923，192 | 15.50 | 2，052 |
| Waldobo | 46，131 | 924，031 | 22.00 | 3，505 |
| iscass | 25，000 | － | 22.00 | 1，733 |
| ork，York Co | 50，319 | 1，454，694 | 14.50 | 2，444 |
| York County． | 25，000 | 30，000 |  | 62，82 |

# New Hampshire． 

DEBT，RESOURCES，Etc．

Admitted as a State－－One of Original Thirteen Total area of State（square miles）
－9，305 State Capital－ Concord Governor（term expires 1st Wed．Jan．，1899），Geo．A．Ramsdell Secretary of State \｛ Chosen by Legislature；\} Ezra S. Stearns Treasurer－－\｛term expires Jan．，1899．\} 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 exelusively 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．

LOANS $\quad$ Thterest．－$\quad$－－Principal．$-\underset{\text { Phen Due．Outstand＇g．}}{ }$ $\begin{array}{rrrrr}\text { Agricultural College 1893．} 4 & 4 & 1913 & \$ 135,000 \\ \text { Library bonds of } 1891 \ldots . . & 4 & \mathrm{~J} \text { \＆} & \mathrm{J} & \text { July } 1,1911 \\ 175,000\end{array}$ $\begin{array}{cccccr}\text { Library bonds of } 1891 \ldots . . & 4 & \mathrm{~J} \& \& \mathrm{~J} \text { July 1，} 1911 & 175,000 \\ \text { Do do } 1893 \ldots . & 4 & \ldots \ldots . & 75,000\end{array}$ Municipal War loan．．．．．．．．． 6 J \＆J $\left\{\begin{array}{l}\text { Jan．1，＇98 to } 1905 \\ \$ 150,000 \\ \text { yearly．}\end{array}\right\} 1,200,000$ Trust funds．．．．（overdue）

5,400
653,818
Of the trust funds $\$ 80,000$ bear 6 per cent interest and $\$ 571$ ，－ 90212 bear 4 per cent interest，no interest being paid on the remaining \＄1，915 94.
PAR VALUE OF BONDS．－The bonds of this State are in $\$ 500$
and $\$ 1,000$ pieces． INTEREST is payab
state Treasurer＇s office
TOTAL DEBT．－The net debt on June 1，1897，after allowing for Hampshire＇s total debt on the d路
 $\begin{array}{lllll}\text { Total funded debt．．．．} \$ 1,586,900 & \$ 1,740,400 & \$ 1,894,300 & \$ 2,036,042 \\ \text { Trust funds．．．．．．．．．} & 676,505 & 653,818 & 632,092 & 614,065\end{array}$

## ASSESSED VALUATION.-The State's total assessed valuation

 Years. Years. Valuation.V............ $\$ 259,116,800$
1894. ........................269, 274,816,242 1885
DEBT LIMITATION. - There is no restriction in the Constitution of "General Court," exeept the following, which is the last clause of Artiele 5 of Part Second of that instrument.

Prooided, That the General Court shall not authorize any town to any corporation having for its object a dividend of profits or in any way aid the same by taking its stocks or bonds.
The above is an amendment to the Constitution, which was ratified in 1877. The amendment would appear to be intended as a complete estoppel to mumicipal loauing of money or credit to railroad and induscrial corporations. It is to be noticed, however, that by its terms the
restriction does not sneelfically mention "eities," the words being "any town

Iny townition to the foregolng is the "Municipal Bond Act of 1895." It tells in the matter of lesung bonds what a muncipal corporation may do, What it must term "munielpal corporation" means town, city, sehool distriet, village distriot and village precinct. sec. 2 . Bonds issued must be payahle within 20 years, interest semi-anuual, not exceeding 6 per cent, may be payable in gold coin. If made payable in leas than 20 years, may be extended cut never beyond ent years from tme of issue. Sec. 3. Bonds (except of cites) must be authorized by a vote of twothirds of ail voters present and voting at an annual meeting of such corporation, onds must be signed by a majority of the Governing Board, counterslgned by Treasurer and have seal of corporation. Time and place of payment and rate of interest, \&c., may be delegated to Governing Board. See, 4. City bonds must be authorized by resolution of City Council passed by at least two-tuirds of members elected to each branch taken by yeas and nays, signed by Mayor, countersigned by Treasurer, seal of elty ani xed. Place of payment, rate of interest
and sale may be delegated to Treasurer. Sec. 5 . Bonds shall be payand sale may be delegated to Treasurer. Sec. S. Bonds shall be pay-
able to bearer or to registered holder by name, and must be in form set out in act-which sees. In case bond be made subject to call they must contain statement to that ete byang yarlation from the forms herel prescribed" See. 6. Treasurer to keep a book in Which he shall by virtue of thla act and signed and sealed as herelnbefore provided shall In favor of bona flde holders be conclusively prosamed to have been daly and regularly authorized and lasued in accordance with the provisions berein contained, and no holder thercot shail be obilged to see to the existenco or the purpore ol cation at the proceed s. All such any of the yrocesdings of to all respecta and to the same extent as pe carities negotiable by the law merchant." Sec. 8. Annual tax must be lerled and collected suftielent to pay interest and provido a sinking fund sufficient to pay prinelpal within 20 years. sec.9. No bonds can be lasued whichs shafl increase the net debt of corporation to an amount exceeding 5 per cent of the value of the taxable property all debts must be ineluded except the followinks, whleh must be dedu ted-Water debt, "cash and other means" In treasury and sinking funds appilicable to payment of atne the lasue of bonde for the porpose oz refunding in equal prinelpal amount of other bonds of sueh corporation" Sec. 10, cotpotulinat Sec, 11. Act to take effect on pasqage. Approved Mareh 19, 1803.
POPULATION OF STATE,-since 1800 the total population has

 In 1870-80 increase was 28,691 , or 9.01 per cent, and in 1880-90, 29, 539 , or 8 .51 per cent, For carlier population tigures see STATE AND SAVINGS BANKS' INVESTMENTS-PRIVILEGES AND REFentments were remodeled by the Legislature uf 1895. The act referred the same year. It is as follows:
AN ACT to regulate the investments of savings banks.
Be tt enacled by the senate and House of Lepresentatives in Genreal Courticonvened:
seetion 1.
seetion 1 . On and after July 1, 1895, savings banks ahall make investments of their funds in the following olasses of secaritles only? in Now Hampshire.
2 d . In noter secured by tirst mortgages of real estate situated outaide of New Hrampalire, which at the time is fmproved, occupied and
productive: but not exceeding 25 per cent of the deposits sliall be so productive
3d. In notes secured by collateral in which the bank is at liberty to Inveat, of at least equal values; but the amount of auy one class of securities 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 secur
and not exceedlag 25 per cent of the deposita shall be so nvested and not exceeding 25 per cent of the deposits sinall be so nvested
4th. In noted secured by collateral of securities which are listed on the e took exchanges of Boaton and Now York, the listed price of which shall at all times be at least ten per cent in excess of the face of the shall be so invested.
5 th . In notes of fidividuals or corporations, with one or more in dorsers, but not exceeding flve per cent of the amount of its deposits to any one person or corporation, and not exceeding twenty per cent of the deposita shall be so invested, snd not exceeding ten per contions
the deposita shall be invested in notes of individuals or corporations the deposita siail be invested in notes States.
realdent outside of the Aew England Stal
6 In. In the publio funds of the United states or those for which the faith of the United states is pledged to provide for the payment of the interest and prininipal, including the bonds of the District of Columbia. preinet or district of this state.
gth. In the suthorized bonds, or interest-bearing obligations, of any Other New England State, or of the States of New York, New Jersey, Pennaylvania, Delaware, Maryland, Ohlo, Indiana, Mlinois, Kentucky,
Miasouri. Miefilgan, Wisconsti. Minnesota, Iowa, Kansas, Nebrakka, Morth I akrota, South Dakota, Colorado, Californa, Orego, Montana,
Wyorn Wyoming and Washington, or the territories of Utah and New Mexdco;
but not exceeding twenty-llve per cent of the deposits silall be so inFested.
9 th. In the authorized bonds, or interest-bearing obligations of any county, elty, town, school diatrict, or other municipal corporation of any of the foregoing stated whose net indebtedness does not exceed 5 per
cent of the last preceding valnation of the property therefn for taxacont of the last preceding vaination of the property therection
tion, not lianed in ald of rallroads; provided, howerer, that the bonds tion, not isaned in aid of railosasc
or notes of any county of less than 10.000 inhabitanta, or of any city,
to of notes or other municipal corporation of leas than 5,000 inhabitanta, or
of any school diatrlet of leas than 1,000 inhabitants, of any of the Oregolng states or Terri ories weat of the Misensippi Kiver except
Misnesota shall not be authorized investmenta; and fin the anthorized
bonds or interest-bearing obligations of any city of 100,000 inhabi tants of any of the foregoing States Whose net indebteduess 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 investe The term "net indebtedness" shall be construed to denote the indebtedness of any city or town, omitting debt created for supplying the inlhabitants with water, and deducting the amount of sinking funds available for the payment of municipal indebtedness.
10th. In the bonds of any rallroad company incorporated under the authority of any of the New England states whose road is located wholly or in part in the same, and which is in possession of and operat ing its own road, and has earned and paid regmar dividends for the or assumed by such railroad company or of any railroad company so incorporated whose road is thus located $;$ or in the bonds or notes of any railroad company incorporated under the laws of this State; but not exceeding twenty-five per cent of the deposits shall be so invested. 11 th . In the bonds of any railroad incorporated under the authority of any State outside of New England which is in possession of and operating its own road, and has earned and paid regular dividends of not less than four per cent per amnum on its capital stock for the tive years next preceding such investment; proveded said capital stock
on which it pays dividends equals in amount one-third of the entire bonded indebtedness of said road, or in the bonds of any corporation guaranteed or assumed by said railroad; but not exceeding twent per cent of the deposits shall be so invested. Street railroads shail not beconsidered railroads within the meaning of this and the last preceding section.
12th. In the bonds of corporations of this State whose net indebtedness at the time of such investment does not exceed its oapital stock actually paid in and remaining unimpaired, but not exceding tive per cent of the deposits shall be so invested.
part in In the bonds of street ralwway corporations located wholly or in part in eities of 50,000 inhabitants or more, situated outside of New does not exceed its capital stoek actually paid in and remaining unimpaired; provided, such corporation has earned and paid regular divi-
 ment, but not exceeding flve per cent of the deposits shall be so invested.
14th. In the capital stock of any bank or trust company incorpor ted under the laws and dolng busimess within this state, but the amaunt of such stook held by any savings bank as an minestment and asocolsuch bank or trust company; and not exceeding ten per cent of the deposits shall be so invested
15th. In the stock 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 stook of such national shall not exceed one-tenth of the total capital stook of such nat ional
bank, and not exceeding ten per cent, of the deposits shall be so inbank, at

16 th. In the stock of any rallroad corporation, exclusive of street railways, situated in whole or in part in New England, Now York Pennsylvama, andous 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 or its capital stook fully patid
ten per cent of the deposits shall be so invested
ten per cent of the deposits shall purehase 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 savinga 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 check shall be made in some authorized banking or trust company incorporated under the Inws of this State or the Commonwealtan 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.

Note.-For debts of minor civil divisions not found among the stateBELK NAP CO.-M. M. Robertson, Treasurer. County seat is wilton.

LOANS- When Due. 48, JdEJ, $\$ 30,000$......July 1, 1913 Interest payable at Nat'l Bank of the Republic, Boston, Mass.

Total debt Jan. 1, 1896. \$55,513 Sinking fund assets ...... 17,797
 Assersment about $\mathcal{I}_{3}$ actual value.
Population in 1890 was.... 20,321

BERLIN.-L. H. Vemleux, Treasurer.
This eity is in Coos County.

| LOANS- When Due. | Sinking funds.......... $\quad \$ 14,000$ |
| :---: | :---: |
| 190 | Assessed valuation, real 1,118,500 |
| $\text { ( } \$ 1,000 \text { yearl }$ | Mills and machinery.. 676,850 |
| ROVEment boa | Personal ... $1897 \ldots 2,249,443$ |
| \$70,000................. 1913 | Assersment $t_{2}$ actual value. |
| FUNDING BOND8- $\$ 50.000$ | Tax rate (per M.) 189 |
|  |  |
|  | Population 1897 (est.).......7,000 |
| Floating | Popuation 1897 (est.)........7,000 |

CLAREMONT.-EDWARD J. Rossiter, Treasu'r. This town is in Sullivan County.
LOANS-
TOWN HALL, BONDS.
When Due.
48. $\$ 2,500$ due yearly)

REFUNDING BoNDS-
44, J8J, 825,000

Ronded debt Sept. 1,'9
$\$ 122,500$
$4 \mathrm{~s}, \mathrm{~J} \mathrm{\& J}, 50,000 \ldots$....Apr. 1,1914 is payable at Claremont, or at the National Bank of
INTEREST is par
Redemption, Boston.

CONCORD．－$\left\{\begin{array}{l}\text { A．B．WOODWORTH，Mayor } \\ \text { J．A．COCHRAN，City Clerk．}\end{array}\right.$
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 wands－
LOANS－
48，J\＆J，$\$ 20,000$ ．July 1，＇04 to＇07 Memorial arch Bonds．）
48，J\＆J，$\$ 15,000$ July，＇ 98 to 1900

＊Police STATION Bonds－
4s，J\＆J，\＄17，000．．．．July 1， 1903
＊PUBLIC R0．．．．．．． $3{ }^{1} \mathrm{I}$ SE，J\＆D，$\$ 25,000 \ldots$ June 1,1914 4 s ，J\＆J＊$\$ 12,000$
 $31_{28}, J \& D, \quad 9,000 \ldots .$. Dec． 1,1914 3 ${ }_{28}{ }^{28}$ ，J \＆\＆J， $25,000 . . . \mathrm{July}^{2} 1,1914$ $31_{g s,}$ M $\&$ PN $, \$ 15,000$ BoNDS
$31_{298}, \mathrm{M} \mathrm{\& N}$,
$31_{28}$, M\＆S， 48, M\＆N， 30,000 Mov．1， 1897 （ $\$ 10,000$ due Y＇rly）to Nov．1， 1899 4s，J\＆J，\＄100，000．．Jan．，＇01＇to＇11

＊Exempt from taxation when owned by residents of Concord． A Coupon bonds
EXPLANATORY OF BONDS．－The Penacook sewer bonds were and principal being payable trom Penacook sewer district，the int．The sehool district bonds were issued under a special act of the State Legis－ lature．The school districts have by their votes and by their agents
bound themselves to repay the city all sums expended on account of bound themselves to repay the city all
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 Jan． 1,1897 ，was $\$ 930,590$ ；on Jan． $1,1896, \$ 963,960$ ． on Jan．1，1897，was $\$ 930,590$ ；on Jan．1，1896，$\$ 963,960$ ．
CITY PROPERTY．The eity valued its buildings and other prop－
orty on January 1,1896 ，at $\$ 223,165$ ，and besides this has water works valued at $\$ 848,304$ which are the property of the＂precinct．＂
ASSESSED VALUATION．－The city＇s assessed valuation and tax rate have been as follows：

|  | Total Assessed |  | Rate of Tax |
| :---: | :---: | :---: | :---: |
| Years． | Valuation． | Tax． | per $\$ 1,000$. |
| 1896 | \＄11，228，515 | \＄260，589 | \＄23．20 |
| 1895 | 11，566，082 | 217，399 |  |
| 1890 | 10，243，857 | 176，081 | $12 \cdot 00$ |
| 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．$\left\{\begin{array}{l}\text { WM．F．NASON，Mayor．} \\ \text { WM．K．OHADWICK，T }\end{array}\right.$
This city is the county seat of Strafford County．
LOANS－ Interest．$_{\text {In }}^{\text {In }}$ When Due $\qquad$
NAME AND PURPOSE．P．Ot．Payable．When Due．July 1 ． Refunding loan．．．．．．． 4 J \＆J $\{$ July 1,1898 ，to 1905$\}$ City Hall bonds．．．．．． 4 A \＆O $\left\{\begin{array}{l}\text { Apr．} 1,1906 \text { to } 09 \\ \$ 12,000 \text { due vearly }\end{array}\right\}$ $\begin{array}{llll}\text { do } & \text { do } & \ldots \ldots . & 4 \\ \text { do } & \text { do } & \ldots \ldots . . & 4 \\ \text { do } & \text { do } & \ldots \ldots . . & 4\end{array}$ Funding and bridge．． 4 A \＆\＆J $\begin{aligned} & \text { Apr．} 1,1912 \\ & \text { July } 1, ' 98 \text { to } 16\}\end{aligned}$ Water loan notes．．．．． $44_{4}$ Semi－an $\begin{aligned} & ~ \\ & \text { After } \\ & \text { A } \\ & 13\end{aligned}$ yearly． Bonds due and not presented for payment

Water Prec＇ct Bonds（Con．） $4 \mathrm{~s}, \mathrm{~A} \& 0, \$ 45,000 \ldots .$. ot． 1,1912 $4 \mathrm{~s}, \mathrm{~J} \& J . \quad 400,000 \ldots .$. Jan．1， 1922 （ + School District No．20．） | 4s，J\＆J，$\$ 1,500 \ldots . . . . J u l y$ |
| :---: |
| （ $\$ 500$ due yearly）to July 1， 1897 | （\＄500 due yearly）to July 1， 1899

＊WIDENING PLEASANT ST，EX． $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 13,800$ ．．．．July 1,1905 UNION SOHOOL DIST．BONDS－ （\＄15，J\＆J，$\$ 90,000$ due y＇．．．．July 1,1897 （ $\$ 15,000$ due ${ }^{\prime}$＇rly）to July 1， 1902
PENACOOK SEWER BONDS－ $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 5,000 \ldots . . . \mathrm{Aug}^{2}, 1,1898$ 4s，F\＆A， $55,000 \ldots . . .$. Aug．1，Aug．1， 1903 $4 \mathrm{~s}, \mathrm{~F} \&,{ }^{2}, 000 . . . .$. ．．Aug． 1,1908
$4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, ~ 6,000 \ldots .$. May 1,1913 $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, * 5,000 \ldots . .$. May $^{1}, 1913$
Subject to call after May 1， 1908 Subject to call after May 1， 1908
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 3,000 \ldots$ ．．July 1，＇14 to＇19 （s，J\＆J，（\＄500 due yearly．）
West Concord Sewer Prec＇t－ $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 17,000$ ．Oct．， 1902 to＇ 12

FRANKLIN．－ $\begin{aligned} & \text { EDWARD H．STURTEVANT，M } \\ & \text { FRANK PROCTOR，Treasurer．}\end{aligned}$
Franklin is in Merrimack County．
LOANS－
When Due．
48, F\＆A $\$ 40,000$
Aug．1， 1900
$4 \mathrm{4}, \mathrm{F} \& \mathrm{~A}, \mathrm{~F} 40,000$. A A WATER BONDS 1891 － $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 80,000 \ldots . . \mathrm{Apr}$ 1， 1916 Subject to call after Apr．1， 1901 48，A\＆O，\＄12，000．．．．Apr．1， 1914

Total debt Jan．1，＇97．．\＄188，096 Population in 1890 was．．．．．．4， 085 Bank，Boston or Treasurer＇s office
HILLSBOROUGH CO．－FRANK C．LIv－ INGSton，Treasurer．
County seat is Nashua．
LOANS－When Due．
BUILDING BONDS－1896． 4 s ．June，$\$ 40,000 \ldots .$. June 1， 1921 Funding Bonds 1894－
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 117,000$ $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 117,000 \ldots . . . J a n, 1,1914$
Optional after Jan 1， 1904 REFUNDING BONDS－ 1,1904 4s，Sept．，$\$ 35,000$ ．．．．．．．Sept． 1910

Bonded debt Aug．，＇97．．．$\$ 312,000$ Floating debt Aug，，＇97．$\quad \$ 312,000$ Total debt Aug．， $97 \ldots$ ．．．． 347,153 Assets（cash）．．．．．．．．．． Net debt Ang．，1897．．．． 278,069
Tax valuation 1896．．．．59，233，847 Population in 1890 was．．．．．．93， 247 Population 1896 （about）．．．．．97，000 BUILDING BONDS－
4 s ，March，$\$ 120,000 \ldots$ Mar． 1915

## HILLSBORO BRIDGE FIRE PRE－ <br> CINCT．－Looated in Hillsborough County．

LOANS－When Due．Interest payable in Hillsborough． SEWER BONDS－ WATER BONDS

$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 45,000$

$\qquad$ Tax valuation $1896 \ldots . . . . .757,926$
Population in 1897 （est．）．．．．2，500
KEENE－\｛ $\left\{\begin{array}{l}\text { FRANOIS A．PERRY，Mayer．}\end{array}\right.$


## INTEREST on all issues is paya

 TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined state the city against the same on the first of Jan．for four yearsTotal bonded debt．．．$\quad . . . . \$ 307,100 \quad \$ 327,000 ~ \$ 342,100 \quad \$ 357,100$ | Cash and sinking funds．．．．．．． | 65,977 | 49,982 | 48,707 | 49,475 |
| ---: | ---: | ---: | ---: | ---: | ---: |

Net debt on January 1．．．$\overline{\$ 241,123} \overline{\$ 277,018} \overline{\$ 293,393} \overline{\$ 307,625}$ Waterdebt（included above）．．$\$ 117,000 \quad \$ 127,000 \quad \$ 127,000 \quad \$ 127,000$ CITY PROPERTY．－The city owns its water works，valued on
January 1，1897，at $\$ 200,000$ ，and other property to the amenm of January 1，1897，at $\$ 200,000$ ，and other property to the amount of $\$ 85,432$ ．Water works are more than self supporting．The railroad loans were a gratuity to the Manchester \＆Keene RR．
offiset by any railroad securities in the hands of the city．
ASSESSED VALUATION．－The eity＇s assessed valuation and tax Totosl Rate of Twx Total Rate of Tas


In addition to the tax rate as above given there was in 1896 in the Union School District a tax of $\$ 1.85$ and in the City School District a tax of $\$ 660$ per $\$ 1,000$ ．
POPULATION．－In 1890 population was 7,446 ；in 1880 it was
6,874 ；in 1870 it was 5,971 ．
LACONIA．－$\left\{\begin{array}{l}\text { C．L．PULSiFER，Mayor．} \\ \text { S．C．FRYF，City Olerk．}\end{array}\right.$
Laconia（City）is in Belknag．County．
LOANS－Whess Due．Tital debt Feb．15，＇97．．\＄246，567 SEWER BONDS－ Available assets．．．．．．．．．．． 22,965

＊Can be reduced at any time．
INTEREST on refunding loan and city hall bonds payable at Boston• TOTAL DEBT．－The city＇s total debtand sinking funds have been as
follows on the dates named： Sinking funds．
 The city has assets，including water－works，to the value of $\$ 416,384$ ．
ASSESSED VALUATION（about 80 per cent of actual value）and
pax rate have been as follows ：

| 189.7 | Real． | essed Valuat Personal． | Total． | Total Tax |
| :---: | :---: | :---: | :---: | :---: |
|  | 5，614，558 | \＄3，015，167 | \＄8，629，725 | per $\$ 1,000$ |
| 1896. | 5，724，898 | 2，875，576 | 8，600，474 | 20.00 |
| 1895. | 5，667，856 | 3，061，121 | 8，728，977 | $20 \cdot 00$ |
| 1893. | 6，828，388 | 2，236，769 | 9，065，157 | 18.00 |

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

EXETER．－E．S．Thyng，Town Treasurer．
Exeter is in Rockingham County．
Bonded debt Feb．15，＇97．$\$ 82,500 \mid$ Tax valuation，personal．$\$ 771,975$ Town has no water debt． Floating debt．．
Total debt Feb．15，＇97．
2，500 Assessment about 23 actual value
85,000

Tax valuation，reai．．．．．．．2，373，660 | Total tax（per \＄1，000）．．．．．．$\$ 16 \cdot 20$ |
| :---: | :---: |
| Population in 1890 was．．．．．．4，284 |

The bonds all bear interest at the rate of 4 per cent，and are issued for street improvement，library and refunding purposes．They are
TAX FREE．－The town＇s bonds are exempt from taxation if owned by residents．

FARMINGTON．－This town is in Strafford County．
Total debt June 1，1896．．．\＄63，728｜Tax valuation 1896．．．．．$\$ 1,273,198$


4 s，J \＆J， 965,000 ．．．．．．．．．．
SEWER AND FUNDING BoNDS－ SEWER AND 4 s ，A\＆O，$\$ 147,000$
 Bonded debt Feb．15，Boston．$\quad$ Population in 1896 （est．）．．．12，000 Floating debt．．．．．．．．．．．．．．． 23,567

MANCHESTER．－$\left\{\begin{array}{l}\text { WILLTAM C．CLARK，Mayor．} \\ \text { F，L．ALLEN，Treasurer．}\end{array}\right.$
MANCHESTER．－F，L．ALLEN，Treasurer．
 PAR VALUE－The city＇s bonds are for $\$ 100, \$ 500$ and $\$ 1,000$ ．The are mostly of the denomination of $\$ 1,000$ eat
INTEREST on bridge and water bonds of 1872 is payable at Treas
urer＇s office，Manchester；on all other issues at Suffolk Bank，Boston．

TOTAL DEBT．－The subjoined statement shows Manchester＇s total munieipal debt，ineluding the water debt，on the dates named．

Jan．1，＇97．Jan．1，＇96．Jan．1，＇95．Jan．1，＇94．
Total bonded dobt．
Water debt ． $11,917,250$ \＄1，571，250 \＄1，292，000 \＄1，191，000 Water debt（Incl．above）－ $900,000 \quad 900,000 \quad 850,000 \quad 800,000$ In addition to the bouded debt the city had on January 1，1897，a
toatting debt of $\$ 100,000$ ．Cash on hand Dee．31，1896，$\$ 160,863$ ． VALUATION，TOTAL DEBT，ETC．－The assessed valuation（about years named below

|  | Reat | Persanai | Total | $\begin{gathered} \text { Tax Rale } \\ \text { per } \$ 1,000 . \\ \$ 20 \cdot 90 \\ 18 \cdot 60 \\ 19 \cdot 10 \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: |
| 1897. | 25，831，832 | \＄1，855，114 | \＄30，486，948 |  |
| 1896. | 25，031，116 | 4，412，552 | 29，443，668 |  |
| 1890. | 19，884，300 | 4，208，300 | 24，090，650 |  |
| 188 |  |  | 17，735，990 |  |

POPULATION．－In 1890 population was 43，983；in 1880 it was
32,630 ；in 1870 it was 23,536 ．Estimated population in $1896,60.000$ ．

## MEREDITH FIRE DIST．－A．S．OLOUGH，Sec．

 Meredith is in Belknap County． WATER BOYDs 1893－When Dwe． 42s，J\＆J， 810,000 July． $1923-26$Interest is payabio in Boaton．

Tax valuation 1896.
．．．\＄272，429

MERRIMACK CO．－Warben Abbotx，Treasr． cocnty seat is Concord LOANS－When Due． $5 \mathrm{~s}, \mathrm{~A}$ \＆ $0,88,000$ ． 4s，AkO， 10,000 Oct 1,99 to 1900 $\begin{array}{ll}48, \text { AdO，} & 6,000, \ldots .0 \text { O．t．} 1,1901 \\ 49, ~ A \& O, & 85,000\end{array}$
 anncally 1907 to 1916）．

INTEREST is payable in Boston and Portsmouth．
Portax FREEThE．－None of the above bonds are taxed in the city of
PAR VALUE．－Bonds are in $\$ 100, \$ 200, \$ 500$ and $\$ 1,000$ pieces； none registered except $\$ 19,500$ of the issue of 1884 ．
TOTAL DEBT on January 1，1897，including the water debt，was $\$ 931,940$ ；assets in treasury，$\$ 46,408$ ；water debt，$\$ 325,000$ ；net debt， pouth The city owns，in addition to the water－works and the Ports－ mouth of Dover RR．stock above mentioned，real estate，includng ins fire departinent）valued at $\$ 51,007$ ，The par property（inolud ing tire departinent）valued at $\$ 01,007$ ．The par value of the Ports mouth \＆Dover stock held by the
ASSESSED VALUATION．－Assessed valuation in 1896 of real estate and personal property was $\$ 8,214,714$（estimated at about sactual
POPULATION．－In 1890，9，827；in 1880，9，690；in 1870，9，211
ostimated 1897 at more than 11，00．
ROCHESTER－$\left\{\begin{array}{l}\text { S．D，FELKER，Mayor．} \\ \text { OHAS，W．BROWN，Cit }\end{array}\right.$
This city is in Strafford County．Bonds are tax exemp Clerk．
LOANS－Whendre．Sinking fund．．．．
SEWER BOND
$3^{12 s}$, J\＆J，$\$ 124,600$ ．．．Jan．1， 1898 （ $\$ 6,500$ due yearly．）
WATER BONDS， 1892 －－
Is，J\＆D，$\$ 200,000$ ．．．．June 1,1922 Bonded debtJan．1， $97 \ldots \$ 324,600$ Bonded debtJan．1，＇97．．．$\$ 324,600$
Floating debt．．．．．．．．．．． 59,117 Floating de
383.717

Vet debt $1897 . .$. ．$\$ 13,000$ Net debt Jan． 1,1897 370,717
$3,714,662$ Assessment about suactual value Total tax（per $\$ 1,000$ ）．．．．．．$\$ 20 \cdot 00$ Population in 1896 （est．）．．．．8．000 Population in 1890 was．．．．．．．4，638 Population in 1880. 4，683

INTEREST on sewer bonds is payable at city treasury，on water bond
ROCKINGHAM CO．－Wm．H．C．Follansby， Treasurer．
County seats are Exetor and Portsmouth．
LOANS－When due． $\left\lvert\, \begin{aligned} & \text { Notes outstanding．．．．．．．．．} \$ 15,000\end{aligned}\right.$ $4 \mathrm{~s}, ~ J \& J, \$ 40,000 \ldots \ldots . J$ July 1,1918 4s，JUJ，$\$ 40,000 \ldots \ldots$. July 1,1918
REEUNDING BONDS， 1893. AEEUNDING BONDS， 1893.1 ． 1903 48, JdJ， 12, J\＆J， $12,500 \ldots . . . \mathrm{Jul}^{2} 1,1903$ Countr Bonds－ uly 1， 1905 $\begin{array}{ccc}48, & 20,000 \ldots . . . \text { Oet．} 1,1901 \\ 48, & 80,000 \ldots . . \text { Jan．} 1,1911\end{array}$ Interest is payable in Boston． Cash on hand． 1 ，1897．$\$ 187,500$ Net debt Jan．1，1897．179， 185 Tax valuation 1897．．．．26，038，511 County property $1895 \quad 274,10$ Population in 1890 was ．．．49，650

SANDWICH．－D．D．ATwood．Treasurer．
Sandwioh is in Carroll County．Bonds are not taxable．
LOANS－
When Due．｜Total debt Jan．1，1897．．．\＄19，776 38 ，Jan．1，\＄19，100．．．． 1897 to 1906 Tax rate（per $\$ 1,000$ ）．．．．． 21.50 Interest paid by Town Treasurer．Population in 1890 was．．．．．．．1，303

STRAFFORD CO．－GEORGED．Now ele，Treas． County seat is Dover：
LOANS－WONDS－When Due． 48，J\＆D，$\$ 30,000 \ldots .$. Dec．1， 1898 （ $\$ 10,000$ due $y^{\prime}$ rly）to Dee． 1,1900 4s，J\＆D， $85,000 \ldots . .$. Dec． 1,1901 4s，JiL NoTk
Jio4，A \＆O $\$ 25,000$ Oct 19,1908
INTEREST on the 4 per cent bonds is payable at the National
WHITEFIELD．－This village is in Cōs County．
WATER BONDS， 1894 When Due．Tax valuation 1896 ．．．．．$\$ 688,802$ WATER BONDS， 1894
$4 s, J \& J, \$ 60,000 . . . . .$. Tau．1， 1911

Total debt Jan．1， 1897 \＄140，000 Net debt Jan．1，1897．．．$\quad 66,480$ Tax valnation in 1896．20，647．422 Population in 1890 was．．．．．．38，442
$\qquad$
g ， （ Total debt Jume 1， 1896 \＄71，181 Population 1880（Town）．．．． 2,041 （e）est．1，500

## ADDITIONAL STATEMENTS．

In the table below we give statistics regarding all minor eivil divisions in the state of New Hampshire which have reported an Indebtedness of over $\$ 10,000$ ，and whifit are not represented among
the foregoing detailed reports．We add the population at the 1890 census．
 Penacook is in Merrimack Commty Penacook in in Merrimacle County，GUXTON，Treasurer，

 Bonded debt．．．．．．．．．．．．．．．．$\$ 70,000 \left\lvert\, \frac{\text { dotal tax（per } \$ 1,009 \text { ）．．．．．．} \$ 22 \cdot 20}{}\right.$ N．HTEREST is payabie at the offlee of E．H．Rollins \＆Sons，Concord，
PITTSFIELD．－Pittsfield is in Merrimack County．

Interest payabio in Bubston． 1916
Bonds subleet to call July 1,1912
Bonded debt July 1，＇96．．

$\$ 50,000$
Total tax valuation，＇96．1，120，445
Asseasment zbont

PORTSMOUTH．－$\left\{\begin{array}{l}J O H N \\ \text { W．W．EMERY，Mayor．}\end{array}\right.$
Portamonth is one of the county seata of Rookingham County．The elty fasued $k 343,000$ ionds in aid of the Portamouth d Dover RRL，and received in return stoek of the par valne of $\$ 344,000$ ．This stook is
now worth considerable more than its face value，and the city has now worta considerable more than its face value，and the city has bonda．When all thepe bonds alaill have heen payil the elfy will still have on hand is considerable balance from the sale of the stook．

LOANS

do $\ldots . . . . . . .1892$ 年 $\frac{1}{4}$ J J Jan．1， $1912 \quad 165,000$


# State of Vermont． <br> ITS 

DEbT，RESOURCES，\＆o．
Admitted as a State（Aet February 18 1791）March 4， 1791 Total area of State（square miles） State Capital
Governor（term expires Oct．1898）
Secretaryof State，（term expires Oct．1898）
Treasurer，（term expires Oct．189ヶ），

## 9，565

Montpelier
Joaiah Grout
C．W．Brownell
Legislature meets biennially in even years the first Wednes－ day in October，and length of session is not limited．

HISTORY OF DEBT．－For a brief history of the Vermont State debt see State and City Supplement of April，1895，pages 15 \＆ 16. The liabilities of the State on Jan．1，1897，were as follows：
$\begin{array}{lll}\text { LOANS－} & \text {－Tnierest．} \\ \text { AME AND PURPOSE．} & \text { Phen Principal．} \\ \text { Rate．Payable．}\end{array}$ Agricultural College Fund．．．． 6 J \＆D June 1，1910 $\$ 135,500$. Floating delt Jan．1， 1897. tate school tax to be distrib＇d 5
do highway do do 5

122,943
INTEREST is payable at the State treasury．
86，899
TOTAL DEBT，ETC．－The total debt of the state on Jan．1，1897， not including State sehool and highway taxes distributed Jan．1，1897， was $\$ 258,443$ ．On July 1，1896，the total resources were $\$ 573,938$ ， including cash on hand and in banks $\$ 209,455$ ．
ASSESSED VALUATION．－The State＇s assessed valuation and tax rate have been as follows：

| Years． | Real | sed valua Personal． | Total． | Tax rate per $\$ 1,000$ |
| :---: | :---: | :---: | :---: | :---: |
| 1896. | \＄113，700，464 | \＄60，996，759 | \＄174，697，223 | per $\$ 1.00$ |
| 1895. | 112，099，284 | 61，700，471 | 173，799，755 | $2 \cdot 20$ |
| 1894. | 112，087，665 | 63，045，247 | 175，132，912 | $1 \cdot 00$ |
| 1893. | 110，787，089 | 65，263，376 | 176，051 365 | $2 \cdot 50$ |
| 1890 | 112，895，125 | 65，157，388 | 178，052，513 |  |

The tax rate for 1896 was $\$ 1 \cdot 00$ per $\$ 1,000$ for State school and state highway taxes of 50 cents each per $\$ 1,000$ ，collected and re－distributed to towns on a basis of the number of schools and road mileage．
DEBT LIMITATIONS．－There appears to be nothing in the Consti－ tution or in the Statutes of Vermont providing a general limit to the debt－making power of municipalities．Whatever in each case the Leg－ islature authorizes，the city，town，county or other civil division can issue．Of course the purpose of the intprovement must be of a public character，as defined in our remarks under this head with regard to Maine．Railroad subscriptions by towns are authorized by Section 2760，chapter 132 of the Revised Statutes，the section being as follows：

SECTION 2760．A town may aid in the construction of a railroad or－ ganized under the general law by issuing bonds to aid such railroad，
by taking eapital stock therein，or in such other manner as it directs， but the liability so assumed shall not exceed eight times the grand list of the town at the time．Such aid shall be given in the way provided in this chapter．

It will be noticed that this section contains a limit to the power granted of making subscriptions in aid of railroads－to wit：That the subscriptions shall not exceed eight times＂the grand list．＂To evolve the＂grand list＂in Vermont，the．authorities first prepare a schedule of all the property，real and personal，of each individual，with valuations entered at their real value in money，deducting debts owing；after this is done＂the grand list＂is made up by taking one per cent of that amount，according to Section 317，Chapter 25，of the Revised Statutes， which is as follows：＂All taxable property shall be set in the list at one ＂per cent of its value in money on the first day of April of the year ＂in which the list is made．＂
Following Section 2760，above cited，which authorizes subscriptions in aid of railroads，are other sections describing the method in which these subscriptions must be made，by calling a town meeting，voting， dc．，\＆e．Then follows Section 2766，authorizing the issue of bonds．
SECTION 2766．Such town may issue bonds，with coupons payable semi－annually，at a rate of interest not exceeding seven per cent，to aid such road．

The only other general authority granted for the issue of bonds by múnicipal corporations in Vermont is that given for refunding out－ standing 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 subsoribed to a railroad com－ pany，under any act of the general assembly，may issue other nego－
Secres or bonds to pay or retiro such outstanamg notes or bonas．
SECTION 2，775．A town having outstanding and unpaid orders，notes，
bonds or coupons，issued under any act of the Legislature for the pur－ bonds or coupons，issued under any act of the Legislature，for the pur－ pose of the erection or pubic buildings，or in aid of public improve－ negotiable notes or bonds for the purpose of retiring the putstanding orders，notes，bonds and coupons，in the same manner that it may issue new notes or bonds to pay or retire outstanding notes or bonds issued 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 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．
SEctiov 2751．－Towns in town meetings may vote such sums of money as they judge necessary for the support of the poor；for laying
out and repairing highways；for the prosecution and defense of the out and repairing highways；for the prosecution and defense of the
oomon rights and interests of the inhabitants，and for other necessary common rights and interes．
incidental town expenses．
POPULATION OF STATE．－According to the first census（1790）the $e$ 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．


SAVINGS BANKS INVESTMENTS－PRIVILEGES AND RE－ STRICTIONS．－A single change with reference to savings banks investments was made in 1896 and another 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 and 1896．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 Com－ panies＂In 1888 and again in 1892 the more important sections re． lating 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 1896 the only enactment was one pro－ viding that the capilal of Savings Banks and Trust Companies be made subject to the same laws of investment that already control their surplus and deposits；this act of 1896 does not apply to investments already made until January 1， 1889.
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 morlgages．We need not cite the section in full．It authorizes the investment of 70 p．c．of thie assets in such mortgages，one－ sixth 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．Section 25 is as follews 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 namees，not less than two of such 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 notrequired for the bank＇s use．The next section（Section 27）covers the most im－ portant of the provisions relating to investments that are contained in thelaw．Wegive the section in full below．The separation into paragraphe 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．
Smotron 27 （as amended by the Laws of 1892）－With the foregoing exceptions，the moneys deposited in Savings＇Banks，Savings＇Instit n－
tions and Trust Companies，and the income therefrom，shall be invest ed only as follows：
（1．）In the public funds of the United States，or public funds for the payment of
（2．）In the bonds or notes of the counties，cities，towns，villages and school districts of the New England States，New York，Pennsylvania， Ohio，Miehigan．Indiana，Hlinois and Iowa；
（3．）In the stock of any national hant
（3．）In the stock of any national bank in the New England States， in the stock of any in the 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 tive thousand or more inhabitants in the
States of New Jersey，Wisconsm，Minnesota and Missouri，and in States of New Jersey，Wisconsin，Minnesota and Missouri，and in
counties，cities and towns of ten thousand or more inhabitants in the counties，cities and towns of ten thousand or more inhabitants in the
States of Kansas，Nebraska，North Dakota．South Dakota，Oregon States of Kansas，Nebraska，North Dakota．South Dakota，Oregon
and Washington，but no investment slall be made in any of the of tifty thousand or more inhabitants，where the muaieipal indebted－
ness of such county. oity or town exceeds flee per eent of its assessed valuation, and when not issued in aid of raflroads:
(5.) In the school bonds and independent school district bonds of New Jersey, Wisconsin, Minuesota and Missouri, and in the sohool bonds and independent sohool distriet boads of sohool districts of two thousand or more inhabitants in the States of Kansas, Nebraska, North Dakota, South Dakota, Oregon and Washington, Where the amount of such
bonds issned does not exceed five per cent of the asseased valuation of the respetctive eities, towns and sehool districts.
(6.) Fs the publie funds of any of the States named in this section in notes with a pledge of any of the aforesaid securities, including de posit books of deposit receipts, issued by a savings bank, saving institution or trust company or banking association located in this State as collateral, sueh notes not to exceed the par or market value
of sneh security; of suel security;
(7.) But no savings bank, savings institution or trust company shall hold, by way of inventment or as security for loans, more than ten per cent of the eapital stock of any one bank, nor invest more than ten per cent of Itd deposits, nor more than thirty-flve thousand dollars, in the capital stock of any one bank; and no such investments shall be exceed in the aggregate one-fourth of the deposits of any savings bank, savings institution or trust company.

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

Becrron 28. - No savings bank, savings institution or trust company shall lran to any one person, firm or corporation, or the individual members thereof, more than five per cent of its deposits, nor more than thirty thomsand dollars; nor shall such loan on personal seenrity exceed ten thousand dollars.
The following three sections (Sections 29, 30, 31) it is unnecessary to Insert in extenso. Section 29 restriots the amonnt in which any officer director or employee may at any one time be indebted to any "trust company;" since Section 32 enacts that the words " trust company," as ased in the act shall "Include savings banks," this prohibition may possibly apply to savings banks officers. Section 30 makes every stockholder in a "trust company" liable for debts, \&ec., "to the extent of t the amount of their capital stock." Section 31 forblds any offeer or exaployee of a savings bank, ete., recelving any fee or present, ete., directly or indirectly, for any loan made or security bought, etc.

The next seetion (32) we give fa full. It confers authority upon sav ngs banks to make depoaits on eall in banks and trust companies in certain States and citles, and is as follows.

Skortor 32.-( 1 s amemied by Laver 1888 , page 56.)-The words "trust company in this chapter shain ve construed to nuciude savings banks and trast companies. A savings bank, savings institution or trust company in thla state, or in the cifles of New York, Eoston or Chicago, or in matloasi banks in the citifes of St . Pani, Minneapolls and Kansas City, with or without interest, an may be agreed upon, suman not exceeding in in the agspegate twenty per cent of the assets of swel savings bank savings institation or trust company.

Section 33 enacts that savlngs banks may hold real estate acquired on foreclosure or otherwise taken to secure debt, but must be sold within five years, de. Section 34 authorizes savings banks to demand and recelve on loans 6 per cent lutereat.

## Cities, Counties and Towns Is THE <br> STATE OF VERMONT.

BARRE. $-\left\{\begin{array}{l}\text { JOHN W. GORDON, Mayor, } \\ \text { BURT H. WLLS, Traaquer }\end{array}\right.$
This eity is in Washlagton Connty.
LOANS- When De
EKFONDING BONDS, $1896-$
 48, M.\&N, $\$ 15,000 \ldots \ldots$ May 1, 1908 Tatal debt Feb. 1, 1897.. 172,248 4s, M\&N, $15,000 \ldots .$. May 1, 1911 Assets .......................... 56,908
 $\begin{array}{ll}49 \text { Soroof Bospo-...July 1, } 1909 & \text { Tax rate (per } \$ 1,000 \text { )... } \\ \text { Population in 1807 (eat.) }\end{array}$

23, Jdet, $-265,000$....Jn1y 1, 1911

NTTEREST 0n refunding bonds is payable at the National Bank of Redomption of Boston; on other bonds at National Bank of Barre.

BENNINGTON.-©. H. Dewey, Treasurer.
A village in Bennington County, forming part of the town of Bennigtom
4s, JddJ, 835,000 .
When Due. | Total debt Jnn., 1897.... \$10,000 , J, (2,000 due yerrls.) 1916 Population in 1890 was ....... 3,97 Population 1897 (estimated). 5,000

## BENNINGTON.- \{E. D. WELLING, Yoderator.

A shire town fa Bennifgton County. (See separate statement for village of Bennington.)

| NS- When Du | Bonded debt Aug. 1 , |
| :---: | :---: |
| EFUNDING BOSIDS- | Assessed valuati in,re 11.2,202,668 |
| , J\&J, \$100,000.....July 1, 1917 | Asscssed val't'n, pers'l . 1,086,102 |
| $4, \ldots . .27,000 \ldots .1898$ to 1900 | Total valuation, 1896...3,238,770 |
| 000 yearly on June 1.) | Population 1890...............6,391 |

BRATTLEBORO.-W. H. Benchett, Treas'r.

## This town is in Windham Counts.

## LOANS- <br> BeIIDOE Busps



48, J®N, HALL, BovDs - 500,000 ........1909-19
INTEREST on town-hall bonds is payable in New York; on other
bonds In Bratleboro.

BURLINGTON.-\{ $\begin{aligned} & \text { HAMILTON S, PECK, Mayor. } \\ & \text { L. C. GRANT, Treasurer. }\end{aligned}$
This city is in Chittenden County.
LOANS- Tuiterest, Prinoipal. Nity improvernpose. P.Ot. Payabl

When Due. Outstand'
Jan. 1, 1914-15 $\$ 40,00$ J lity improvement bonds. Water bonds ...............
Refunding imp. bonds.
do RP do donds, 1891
do water bon ls
suhool bonds....
do
do
Street improvement bonds 20,000
do $\quad-$.....................
INTEREST on the refinding water \& J July 1, 1917 20,000 rerunding railroad bonds is payable at the Fourth National Bank New York; on all other bonds at the office of the City Treasurer.
TOTAL DEBT, SINKING FUND, ETC. -The eity's bonded debt floating debt, $\$ 60,000$; total debt, $\$ 6 \div 0,000$. sinking funds, $\$ 152.158$; net debt, $\$ 519,512$. The city has also a floating debt for reservoir oonstruction amounting to $\$ 5,000$. This is to be paid in amnual payments of $\$ 2,500$ ench. The sinking fund is invested in oity bonds, and the interest 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 valuntion (about 80 per nent of actual value) and the tax rate have been as follows in the years indieated

| Years. | Real. | Per |  | Tax rate |
| :---: | :---: | :---: | :---: | :---: |
| 1895.. |  |  | \$12,762,587 | \$15.00 |
| 189 |  |  | 12,139,800 | $15 \cdot 00$ |
| 1894 | 7,129,950 | 3,597,703 | 10,727,653 | 11.00 |
| 1890 | 6,927,963 | 3,217,209 | 10,145,172 | 12.00 |
| 1886 |  |  | 8,450,000 | 11.00 |

POPULATION.-In 1890 the population was 14,590 ; in 1880 it was 11,365; in 1870 it was 14,387. According to local flgures the populaon in 1896 was about 17,000.

FAIR HAVEN. Fair Haven is in Rutland County.

LUDLOW.-Frank A. Walker, Olerk.
This village is in Windsor County.
LOANS- When Due.
SEWER BosDs-
Elontinn debt Jan. 1, 1897.. $\$ 34,000$ 4A, A\&O, $89,000 \ldots \ldots$ Apr. 1,1905 Subject to call afuer Apr. 1, 1897 48, J. $k J, \$ 10,000 \ldots \ldots$. Jan. 1, 1910 Eloating debt. Sablect to eall after 1900
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 15,000 \ldots \ldots$ Jan. 1,1915 Subject to call attor Jan. 1, 1905 Tax raluntion $1896 \ldots, 649,843$ Assessm't abt. 55 p.c. actual ralue Population in 1890 was . 1,08 Population in 1895 (est.).... 1,250

INTEREST on the sewer bonds is payable at the Ludlow Savings nk \& Trust Co.

MIDDLEBURY.-UHAS. E. PiNNEY, Treasurer. Middlebury town, Ineluding the village of the same name, is situated in Addison County.

| LOANS | When Duse. | VIHLAGE. <br> LOANS - |
| :---: | :---: | :---: |
| 48, ....... 18,000 |  |  |
| 48, ....... 10,000 | 1898-1917 | Tax valuation 1893......2,000,000 |
| Tax valuation, 1894 | 1,801,661 | Tax rate (per \$1,000) .... \$20:50 |
| Total tax per $\$ 1,000$ | \$13.60 | Population 1890.............2,2,793 |
| Population 1890 | 2,793 |  |

MONTPELIER.- $\left\{\begin{array}{l}\text { GEORGE H. GUERNSEY, Mayor. } \\ \text { T. R. MERRLLL, Treasurer. }\end{array}\right.$
The city is situated in Washington County, On March 5, 1895, the own, vmage a

 (Subject to call after Jan. 1, 1896.) Tax valuation 1897.....3,800,289 (Subject to call after Jan. 1, 1896.) Tax valuation $1897 \ldots . . . .3,800,289$
W arer Bonds4s, JdJJ, $\$ 16,000 \ldots .$. July 1, 1904 Total tax (per $\$ 1,000$ ) '96.. $\$ 15 \cdot 00$ 48, A\&O, $\$ 30,000 . . .$. Apr. 1, 1914 $\begin{gathered}\text { Value of water-wks.owned.136,8,1 } \\ \text { do real estate owned. } 16,500\end{gathered}$ 4s, JdJJ (Subject to eall.) $\$ 17$ (000 Population in 1890 was.......4, 160 48, JdJ. $817,000 \ldots \ldots . . . . . . . . .$. 48, J\&J, 17,500 ................... 1917
INTEREST on the 830,000 wster loan is payable at Montpelier Natiomal Bank and upon the other loans at the Treasurer's offlee.
MORRISVILLE.-F. G. Fleetwood, Treasurer.
is in Lamollle County.

| LOANS- When Due. | Bonded debt Jan. 1, 1897, $\$ 49,000$ |
| :---: | :---: |
| WATER \& ELEC-LIGHF BosDs- | Floating d-bt. | 4s, FdA, $\$ 5,000$..........Feb. 1, 1900 Floating d.bt.............. 6,000 4s, FdAA, 14,000....... Feb. 1, 1905 Total valuation 1896..... 600,000 4e, Fd\&A, $10,000 \ldots . . .$. Feb. $\frac{1}{1}, 1915$ Assessment about 1915 Tax rate (per $\$ 1,000$ )..... $\$ 23 \cdot 000$ INTEREST on the bouds is payable at the National Bank of Redemption, Boston.

NEWPORT.-H. S. Root, Treasurer.
This village is in Orleans County.
WAANS- When Dree.
$48, J \& D, \$ 40,000 \ldots . J$ June 1, 1920 Bonded debt Jan. 1, 1897. \$ 10,000 $\begin{array}{lr}\text { Eloating debt............ } & 9,000 \\ \text { Total debt Jan. 1, } 1897 \ldots, 000\end{array}$
INTEREST is payable at the Third National Bank, Boston.

NORTHFIELD.-C. H. Richmond, Clerk.
This village is in Washington Countr.
LOANS- $\begin{aligned} & \text { When Due. }\end{aligned} \begin{aligned} & \text { Floating debt (about) } \\ & \text { Total debt Aug. } 1,97 \text { (ibit) }\end{aligned} \$ 12,000$

 and $\$ 20,000$ after 10 years.)

## PROCTOR.-J. D. Andrews, Mayor.

This village is in Rutland County.
LSANS-- When Due. 4s, Subject to call after 1900 .) Total debt Jan. 1, 1897.. $\$ 50,000$ Population in 1897 (est.) ...1, 1,900 INTEREST is payable at Village Treasurer's in 1890 was ...... 158

## RANDOLPH.-W. H. Du Bors, Treasurer.

This village is in Orange County.
LOANS- When Due.
4s, J\&J, $\$ 21,000$.......July 1,1907 subject to call at any time. Int'st payable at Treasurer's office.

Total debt Jan. 1, 1897.. \$21,000 Tax valuation 1897. $1,200,00$
$\$ 10 \cdot 0$ Total tax (per \$1,000) $\$ 10.0$

## RUTLAND.-

| LOANS- Whendue. | Water |
| :---: | :---: |
| eneral Debt- | 5s, ...... $\$ 13,500^{\star}$. . . . . Jan., 1899 |
| 48, J\&J, \$25,000 . . . . . June, 1926 | 5s, $\ldots . . .17,000^{*} \ldots . .$. July, 1899 |
| $4 \mathrm{~g}, \mathrm{M} \mathrm{\& N}, 100,000^{*} \ldots . .$. May, 1924 | $4 \mathrm{~g}, \mathrm{M} \mathrm{\& N}, 50,000^{*} \ldots . . .$. May, 1924 |
| $4 \mathrm{~g}, \mathrm{M} \& \mathrm{~N}, 50,000^{*}$......Nov., 1924 | $4 \mathrm{~g}, \mathrm{M} \& \mathrm{~N}, 65,000^{*}$........ Nov., 1924 |
| School Debt- | 48, ....... 2,000........Nov., 1925 |
| $5 \mathrm{~s}, \$ 8,000^{*}$........... 1897 to 1900 | Bonded debt Jan. 1, '97. \$508,500 |
| (\$2,000 due yearly in Dec.) | Floating debt............ 58,140 |
| \$3,000*.......... 1897 to 1899 | Total debt . . . . . . . . . . . . . . 566,640 |
| (\$1,000 due yearly in Nov.) | Sinking fund, etc ........ 83,944 |
| \$40,000*........ 1904 to 1919 | Net debt, Jan. 1, 1897... 482,696 |
| 0,000 due every 5 yrs. in Nov.) | Total valuation 1896 8,586,352 |
| 4s, $\$ 30,000^{*} \ldots . . . . . . . .$. May, 1925 | Total tax rate (per $\$ 1,000$ ) $\$ 15 \cdot 00$ |
| 48, 5,000............... Nov., 1925 | Population in 1890 was.... 8,239 |
| Sewer Debt | Population in 1880 was.... 7,502 |
| $4 \mathrm{~g}, \mathrm{M} \& N \mathrm{~N}, \$ 25,000^{*} \ldots .$. Nov., 1924 | Population in 1896 (est.)... 14,000 |
| $4 \mathrm{~g}, \mathrm{M} \& \mathrm{~N},{ }^{\text {a }} 75,000^{*}$..... May 1,1926 |  | $4 \mathrm{~g}, \mathrm{M} \& \mathrm{~N},{ }^{2} 75,000^{*} \ldots . . \mathrm{May} 1,1926$

* Coupon.

INTEREST is largely payable at the Nationa 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 town domain.
LOANS- $\begin{gathered}\text { Interest. } \\ \text { P.Ot. Payable. }\end{gathered}$ When Principal,-Town-Refunding bonds. $31_{3} \mathrm{~J}$ \& $\mathrm{J}\left\{\begin{array}{c}\$ 5,000 \text { yearly } \\ \text { on July } 1 .\end{array} \$ \$ 55,000\right.$ do do 18974 ......... $\$ 5,000$ due $y^{\prime}$ rly 36,000 Village-Water bonds '90 4 A \& O $\left\{\begin{array}{c}\text { Oct.1,'97, to1909 } \\ \$ 5,000 \text { vearly. }\end{array}\right\}$
do do '92 4 J \& D $\left\{\begin{array}{l}\text { Dee. 1, '97-1907 } \\ \$ 5,000 \text { yearly. }\end{array}\right.$
do do '94.... A \& O\{ April 1, $\begin{aligned} & \text { A }, 000 \text { yearly. }\}\end{aligned} 41,000$
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, 1897, was $\$ 55,000$; Village debt January, 1897, \$179,000. School debt on the same date, $\$ 2 \overline{5}, 000$.
ASSESSED VALUATION.-Town's assessed valuation (same as actual value) in 1896 was. $\$ \dot{4}, 188,515$; tax rate (per $\$ 1,000$ ) $\$ 22 \cdot 50$.
The total valuation of village in 1896 was $\$ 3,278,381$.
VILLAGE PROPERTY.-The Village owns its water works and two reservoirs, with a dual capacity of $240,000,000$ gallons. In year POPULATION.-In 1890 was 7,771 ; in 1897 (estimated), 8,000.

VERGENNES. $\left\{\begin{array}{l}\text { ISAAC H. SMITH, Mayor. } \\ \text { THOMAS MACK, Treasurer }\end{array}\right.$ This city is situated in Addison County.

LOANS- When Due. Total debt Mar. 15, 1897. \$64,500 4s, Aug. 1, $\$ 26,000$..June 1, 1908 Tax valuation, $1895 \ldots . . .800,000$ 4 s , Sept. 1, 20,000 ..Sept. 1, $1914 |$| Tax rate (per $\$ 1,000$ ) .. (?) 13.50 |
| :--- | Floating debt............... $\$ 18,500 \mid$ Population in 1890 was........ 1,773

Interest on bonds due in 1908 is paid by the City Treasurer; on those due in 1914 interest is paid in Boston.
WOODSTOCK.-F. C. Southgate, Treasurer. This town is in Windsor County.
RR. ANS BONDS-
When Due.
RK. ALD BONDS
.Oct. 1, 1900 $4 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}$, $\$ 43,600 \ldots$..... Oct 1,1900 loating debt. . ........ $\$ 7,260$ Total debt Feb. 8, 1897........50, 80,860 Net debt Feb. 8, 1897. Valuation, real, 1896 aluation, personal.... 1,1,523,296 Total valuation 1896... 2,699,145 Asressment about 23 actual value.
 INTEREST is paid at the Woodstock National Bank and at the
National Revere Bank in Boston.

Admitted as a State
One of Original Thirteen
Total area of State (square miles)
8,315
State Capital
Boston
Governor (term expires 1st Wed. Jan., 1898) - Roger Wolcott Secretary of State (term exp. 3d Wed. Jan..'98) William M. Olin Treasurer (term expires 3d Wed. Jan., '98) - Edward P. Shaw Auditor

John W. Kimball
Legislature meets annually the first Wednesday in January, and sessions are not limited as to length of time.
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. All loans are payable, both prin cipal and interest, in gold.
Abolition of grade crossings.

Bos. H. \& Erie RR.ster'g.c* \&r
-Interest.
-Princi Fitchb. RR, securities, ${ }^{4}$ :3. $\mathrm{c}^{*}$ \&i Highways, gold.................... r


 $\begin{array}{rrrrr}3 \mathrm{~g} & \mathrm{M} \& ~ S & \text { Sept. } 1,1920 & 55,0 \\ \mathrm{~g} & \mathrm{M} & \& & \mathrm{~S} & \text { Sept. } 1,1921 \\ \mathrm{~g} & \mathrm{M} & \text { S } & \text { Sept. } 1,1922 & 100,0 \\ 3 \mathrm{~g} & \mathrm{M} & \& & \text { S } & \text { Sept. } 1,1923 \\ & & & 110,0\end{array}$ 100,000
110,00 110,000
150,000 5 g J \& J Jan. 1, 1900 £ 743,600

 Metropolitan sewer ............. r
$\qquad$ 3 g M \& \& Nov. 1, 1925
$31_{2}$ g \& O Apr. 1,1924
$31_{2}$ g A \& O Apr. 1,1915 $\begin{array}{llll}2 \mathrm{~g} \text { A \& O } & \text { Apr. 1, 1924 } & 700,00 \\ 31_{2} \mathrm{~g} \text { A \& O } & \text { Apr. 1, 1915 } & 300,0 \\ \cdots \mathrm{~g} \text { M \& S } & \text { Jan....1, 1930 } & 5,830\end{array}$ $\begin{array}{llll}3 \mathrm{~g} & \text { M \& S } & \text { Jan. 1, 1930 } & 5,830,000 \\ 3 \mathrm{~g} & \text { M \& S } & \text { Mch. } 1,1935 & 500,000\end{array}$ $\begin{array}{llll}31_{2} g \dddot{J} \text { \& J Jan. } 1,1934 & 1,800,00 \\ 31_{2} \text { g J \& J July 1, } 1936 & 2,500,000 \\ 31_{2}\end{array}$
$\qquad$

| Parks (Metropolit | $3 \mathrm{~L}_{2} \mathrm{gJ}$ | Jan. 1, 1934 1,800,000 |
| :---: | :---: | :---: |
| do do | $3{ }^{1} 2$ \% \& J | July 1, 1936 2,500,000 |
| do do | $31_{2}$ | 1927 700,000 |

State do State House.........................
do
State House construction..............
do do do Water loan (Metropolitan), 95
do
do
97 $\begin{array}{llll}3 \mathrm{~g} & \mathrm{~J} \& & \mathrm{~J} & \text { July } \\ 1,1901 & 1,800,000 \\ 3_{2} & \mathrm{~J} & \text { \& } & \mathrm{J} \\ 3 \mathrm{~g} & \text { A \& \& } & 1,1901 & 1,000 \\ \text { Apr. } & 1,1901 & 1,400,000 \\ 2,500,000\end{array}$ $\begin{array}{llll}3 \mathrm{~g} & \text { A \& O Apr. } 1,1915 & 550,000 \\ 31_{2 g} & \text { A \& O Apr. 1, 1916 } & 625,000\end{array}$
 Bonds over due, not presented. .... .......... ................... 8, 8,000 Troy \& Greenfield RR.......... 370,000
500,000 Danvers Lunatic Hospital. 500,000

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 shows Massachusetts's total funded debt and the sinking fund held by the State against the same on the dates indicated.


ASSESSED VALUATION,-The State's assessed valuation has been as follows

| Years. | Real Estate. | Personal Property. | , |
| :---: | :---: | :---: | :---: |
| 1896. | 2,040,200,644 | \$1,330,153,356 | \$3,370,354,000 |
| 1895 | 1,964,834,106 | 1,304,518,417 | 3,269,352,523 |
| 1894 | 1,898,855,000 | 1,222,194,557 | 3,121,049,557 |
| 1893 | 1,839,663,813 | 1,072,007,533 | 2,911,671,346 |
| 1892 | 1,753,655,698 | 1,043,612,025 | 2,797,267,723 |
| 1891 | 1,678,545,512 | 1,012,425,145 | 2,690,970,657 |
| 1890 | 1,600,137,807 | 1,013,077,330 | 2,613,215,137 |
| 1885. | 1,287,993,899 | 827,043,710 | 2,115,037,609 |
| 1880. | 1,111,160,072 | 816,695,358 | 1,927,855,430 |

*Includes, beginning with 1894, sundry small items not previously counted.
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 , and the 1890 Census showed a total of $2,238,943$.
$1895 \ldots \ldots .2,2,495,345\left|1870 \ldots \ldots .{ }^{1,457,351}\right| 1830 \ldots \ldots .$. ............. 610,408

DEBT LIMITATIONS.-There seems to be no provision in the ConStitution of Massachusetts limiting the power of the Legislature to 'create State indebtedness, or limiting its power to authorize munioipal 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 contained in Chapter 29 are as follows. We give only the substance of 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 mumicipality) that the water debt and the sinking funds shall be deducted from the total debt.

Secrion 3-Provides that the first 17 sections of chapter 29 shall not apply to debts incurred in aid of rallroads, to water sorip issued under pecial statutes, or to indebtedness for a tire district.
SECTION 4-Provides that no city or town except as provided in the per eent on lie last preeeding valuation.
Secrios 5-Provides that cities and towas whieh were indebted on the 13th day of June, 1875, to an amount not less than 2 per cent on Taluation for that year may "increase such indebtedness to the exten
Section 6-Provides that eities, dec., "may by ordinary wote inour debts for tempory loans "in anticipation of the year's taxes and of the year's taxes next enswing.
Szerros 7 -Provides that other debts than those referred to in pection 6 shall be incurred only by a vote of two-thirds of the voters branch of the eity commell, and approved by the Mayor: or if the Mayor disapproves, by another like vote after notice of such disapproval Section 8-Provides that debts incurred for water must be payable Within 30 years;
within 10 years.
Sborioxs 9 to 17 inclusive, contain finteresting provisions relating to afiking fands and other alled matters.
Sserros 18 -Provides that any city which at a meeting of its voters has pecepted by a two-thirds vote any act to supply bald eity with Water, may by a vote of a majority of the members of each br
Scorios 19-Provides that towns, dec, shall not fuerease their debt by subscriptions in ald of rallroads befond 3 per cent of valnation; but
the limitation of this section shall not apply to temporary loans mentloned in Section 6 .
SEcrioss 20 to 23, whlch are the final ones of Chapter 29, have no As the readar has seen, the foregoing (Sectlon 4, Mapter 29)
general debt limitation for cities and towns at 3 per cent.
This general limitation was lowered by a later law. The proviaion is foumd in Chapter 312, 8eetion 2 of the "Public Statutes," which provision reduces the gencral debt limitation from 3 per cent to $2^{21} 9$ per cent on the average yaluation for the preceding three years. Worceater, Lymn, Gloweester and Broektom are in the same Section exempted from the operation of the Bection until Jawnary 1, 1889-later thas 1889 the only exemptions we find in the statmen are special in their purpose, not general.

The temporary loana provision, as it appears above in Section 6 (Chapter 20), Is also chanced by Seetion 4, Clapter 312, by omitting "and of the year next ensidns;" so that at present cltles and towns by ordinary zot- cain fmenr debts for temporary loans in anticipation of the taxes of the year onfy in whlela nmeh debta are fncurred.
The forcgolng statoments cover all tho material facts general in their applieation pasted with respect to debt limitation. In addition to these General Provislons there are varlous Special Lawa which contain exceptions to the general law as to debt limitation, wheh apply to Bobton, Cambridge, Lymn, Kewburyport, Waltham, Worcester, de., de.

SAVINGS BANK INVESTMENTS-POWERS AND RESTRIC-TIONS.-The prorisions regulating the inveattuenta and loans of saviags banka and institationa for savings in Massachusetts are contrined to Section 21, Chapter 317, acts of 189t, and amendments thereot.
All the provisions referred to above as contained in section 21 , Chapter 317, Act of 1894, have been complled by the Commis stoners of savings Banles, axd we cannot do better than to glve their compliation, which we do below in full.
Massachusetts sarings bank deposits and the income derived therefrom shall be lnvested only in manner following, to-wit:

## Publie Fundu.- iqgregale of Investments UnLimiled.-

Bonds of any of the Now England States.
Bonds of the states of Kow York, Minols, Pennsylvania, Ohfo, Indana, Rown, Wreconsin, Michlgan, Minnesoth, Masourl and of the District of Colmmbla.
Bonds or notes of any eountr, elty or town of thfs Commonwealth.
Bonds of notes of Ineorporafed diatrleta in Mavenchusetts whose
tndebtednesst does not exceed flve per cent of the last preceding valuatlon of the property therein for the assessment of taxes
Vermont potes of any city of the states of Maine, New Hampshire, not exceed tive per cent of the last preceding valuation of property therein for the nesessment of taxes.
Bonds or notes of any comnty or town of the States of Maine, New
Hampalire, Vermont. Rhode Ieland or Connecticut whone net indebtedness does not exceed three per cent of the last preceding valuation of property therein for the assesament of taxes.
Bonds fasned for mumidipal
take up at maturlty bonds while have been lasued for bondser issaed to nlipal purposes, but on which the interest has been fully paid, of any Moldgan, Towa, Minnesota, Mlisoomi and Wisconain, havlag at the date of such livestment more than 30,000 mbabitanta , as oftabilished by
the last national or State censma (or city census certifled to by the city clerk of treasurer of sald elty, and taken in the same manner as as
national or state census preceding sach inveatment), and whose net national or state census preceding such investment), and whose net
Indebtedness
does not exceed five per cent of the last preceding valuation of property thereln tor the assessment of taxes
Rallroad Bondsand Notes,-Aggregate of Tnvestments Untimited anthority of any of the New England states whose road is located own road, and which hase emrued and pald resmlar of and ond operating its years next preceding such inveatrient: or in the flrst mort gage bonds, gcoaranteed by such raliroad company, of any raflroad company so inFirst mortigage bonds of any railroad company incorporated under
the authority of any of the New England States and whose road fs lothe authority of any of the New England states and whose road is $10-$
cated wholly or in partim the same, and has earned and paid refular dividends for the two years next preceding auch investrnent on allits issmes leased to some other railroad company. Bonds or notes of any rallroad company incorporated under the laws
of this Commonwealth, whose road is located wholly or in part therein,
The term " net indebtednesg" nsed of eity, town or district in any
statute limifing or terulating the lnvestment of the deposits in gavings
bater statute limifing or tegumang the nvectument of the deposit in savings denote the indebtedness of such city, town of district omitting the debt
ereated for supplying flie inhabitants with water, and deducting the amount of sinking funda arailable for the paymeent of exach indebted-
nivencumbered by mortgage, which has paid a dividend of not less than Street railupay companios shall not be considered railroad companies vithin the meaning of this section
Bonds and notes of the New York New Haven \& Hartford Railroad Company, issued according to law, notwithstanding the existence of a
mortgage indebtedness not matured upon the whole or a part of the mortgage indebtedness not mat
road of said rallroad company.
Bonds or notes of the Ola Colony Railroad Company, issued accord formerly belonging to the Boston Clintos on that part of its road Railsty Delonging to the Bostou Cuton Fitenburg \& New Bedfor
Bonds and notes of the Fitchburg Railroad Company, issued accord iny to law.
Bonds and notes of the Boston \& Lowell Railroad Corporation, issued according to law, notwithstanding the mortrages on that portion of its road formerly belonging to the Salem \& Lowell and Lowell \& Lawrence First mortpaze bo
fanding such comas of the Concord \& Montreal Railroad, notwith nies only one of which has paid remer dividends for the two yeare next preceding such investment on all its issues of capital stook, and notwithstanding the mortgage indebtedness existing on that part of its road iormerly belonging to the Boston Concord d Montreal Railroad proviled, hovecer, that samid bonas shall he issued in whole or in part to renew and rerund said existing first mortcage indebtedmess, and that existlue mort sage indehtedness at the par value to the amount of sueh curing the same, be made applicable exclusively to the payment of se existing mortrage indehtedness and, for the purpose of securing sueh payment at the maturity of the same, shall be deposited with and held wealth and dolng business in the city of Boston, as may be approved by the board of commissioners of savings banks
In the bonds of the Maine Central Railroad Company known as consolfdated mortgage bonds, notwithstanding the existence a part of the road of suid railroad company: provided, hovecver refund sald existing tirst mortgage indehtedness, and that an amount of such bonds equal at the par value to the amount of smeh existing mortgage indebtedness shall. by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indcbtedness; and for the purpose of securing such payment
at the maturity of the same, sald wonds shall be deposited with and held
by sheh trast company, incorporated under the laves of this Commonwealth and doing business in the ecty of Boston, as may be approved by he boami of comm
Bonds or notes of the Boston \& Maine Railroad, issued according to lan, notwithatanding any mortgages on that part of its railroad, fran pany, the Eastern Raflroad in New Hampshire or the Portsmouth reat Falls \& Conway Rallroad.
Bonds of the New York \&\& New England Railroad Company issued according to law, and for the payment of the principal and interest o Wheh trat mortgayes, made as provided in chapter three humdred and
one of the acts of the year elghteen limadred and eignty-eight are held as collateral seonrity under an indenture of trust duly made and entered into for that purpose: provided, that the amount of the In trust, and that no one of sald mortgages shall exceed in amount kixty per cent of the yalue of the real estate thereby mortgaged; and no investment in sald bonds shall be made by any such corporation
except upon the report of not less than two members of the board of investment, Who shall certify to the value of the premises covered by report shall bo fled and preserved with the records of the corporation When the tirst mortgage indebteduess to the amonnt of three hundred and fifty thonand dollard, now exlating upon that portion of the raliroad of the Boston Revere Beach \& Lyan Railroad Company ying between Boston and Lynn in this Common wealth, and maturing on the fifteenth day of July in the year eighteen hundred and ninety seven, shall have been discharged, savings banks and institutions for
savings in this Commonwealth may invest their deposits and the in savings in this Commonwealth may invest their doposits and the in ing to law, notwithstanding the existence of the present mortgage indebtedness, not matured, upon that part of its railroad, franohise and property, formerly belonging to the Boston Winthrop \& Shore Railroad Company
Bank stock.-Thirly-five per cent of deposits, both as loans and Commonwealth.
Stock of any national bank located in any of the New England Statees
Stoc
Stock of any trast company, or safe deposit and trust company incorporated under the laws of and doing business within this Commonweath, as provided for in chapter four hundred thirteeen of the
acta of the year eighteen hundred eighty-eight, or of those trust companles, or safe demosit and trust companies, incorporated as such by speclal charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide the same security as prescribed in sections thirteen and fourteen of sald chapter four hundred thirteen.
Holdings, by way of investment or as security for loans, in the stock of any one banle, trust company, or safe depasit and trust company not to exceeding one-guarter of the capital slock thereot.
Real Estate for Banking Purposes.- Five per cent of deposits out not exceeding $\$ 200,000$.-For the purpose of a site and the erection
or preparation of a suitable building for the convenient transaction of as.

Real Estate by Foreclosure.-May hold real estate acquired by title is yested in the corporation. Commissioners may in certain cases, upon petition of the board of investment, grant an additional time within which such real estate shall be sold. See Chapter 77, Acts of 1886.

Loans on Real Estate, - Seventy per cent of whole amownt of wealth, to an amount not on real estate situated in this Commont upon report of not less than two members of the board of investment, who shall certify to the value of the premises to be mortgaged, suel report to be filed and preserved
Loans on Personal Security. - Thirty-three and one-Ghird per cent and to be paid at a time not exceeding one year, with at least two Commol princtpal and sureties are all citizens on way such corpora tion of any person, partuership, company or corporation for money
borrowed upon personal security, including in the liablities of a part nership or company the liabilities of the several members thereot, shall at no time exceed iive per cent of such deposits and income
Loans on Railroad Stock.-Aggregate of investments untimited

- Notes of citizens of this Commonwealth, with pledge as collateral a the stock of any railroad company incorporated under the authority of any of the New England states whose road is losated wholly or in part which, Which is in possession of and operating thed and paid regulardividends of not less than flve per cent per annum on all issues of its capital stook for five years next preceding
the date of such note or notes or any renewal thereof, at no more than seventy-five per cent of the market value thereof, such note or notes to
be made payable on demand and to be paid or renewed within one year be made payable on demand and to be paid or renewed within one year of the date thereof.
Note or notes of any citizen of this Commonwealth, with a pledge as collateral of shares of the capital stock of the Boston \& Lowell Railroad Corporation; of the Boston \& Providence Railroad Company; of
the Connecticut River Railroad Company, and of the Old Colony Railroad Company, notwithstanding the road of each of said companies may be leased to some other railroad company; such note or notes not to exceed in any case seventy-five per cent of the market value of the securities pledged, and to be made payable on demand, and to be paid or renewed within one year of the date thereof.
Street railway companies shall not be considered railroad companies
Loans on Public Funds-Aggregate of Investments UnlimitedNotes of any citizen of this Commonwealth, with pledge of the the United States; any of the New England States; State of New York; bonds or notes of any city of the States of Maine, New Hampshire, Vermont, 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
thereof whose net indebtedness ${ }^{*}$ does not exceed three per cent of such thereof whose net indebtedness ${ }^{*}$ does not exceed three per
Loans not to exceed the par value of the securities pledged.
Notes of any citizen of this Commonwealth, with a pledge
Notes of any citizen of this Commonwealth, with a pledge as collateral
of the bonds of the States of Pennsylvania Ohio Michican, Indiana of the bonds of the States of Pennsylvania, Ohio, Michigan, Indiana, Hli-
nois, Wisconsin, Iowa, Minnesota, Missouri and of the District of Columnois, Wisconsin, Lowa, Minnesota, Missouri and or the District of Colum-
bia; of any city of the aforesaid States and the State of New York, issued for municipal purposes, and refunding bonds issued to take up atmaturity bonds which have been issued for other than municipal purposes, but on which the interest has been fully paid, which has at the date of such
investment more than 30,000 inhabitants, as established by the last investment more than 30,000 inhabitants, as established by the last
national or state census, or city census taken in the same manner as a national or State census, or city census taken in the same manner as a
national or State census, whose net indebtedness per cent of the last preceding valuation of the property therein for the assessment of taxes
Loans not to exceed eighly per cent of the market value of the securities pledqed.
Loan on RR ailroad Bonds.-Aggregate of Investments Unlimited.of any of the following securities, wealth, with a pledge as conateral railroad company incorporated by any of the New Encland States, whose road is located wholly or in part therein, which is in possession of and operating its own road, and which has earned and paid regular vidends for two years next preceding such investment. railroad company so incorporated, whose road is thus located.
Bonds or notes of any railroad company incorporated under the laws of this Commonwealth whose road is located wholly or in part in the same, which is unencumbered by mortgage, and which has paid a divi dend of not less than five per cent per annum for two years next preceding such investment.
First mortgage bonds of any railroad company incorporated under the authority of any of the New England States and whose road is dividends for the two years next preceding such investment on all its issues of capital stock, notwithstanding the road of such company may be leased to some other railroad company.
Bonds and notes of the New York New Haven \& Hartford 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.
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 to the amount of that an amount of such bonds equal at the par value terms of the morttage 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 the purpose of securing such payment at the maturity of the same, under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the board of commissioners of savings banks.
In the bonds of the Maine Central Railroad Company known as consolidated mortgage bonds, notwithstanding the existence of
mortgage indebtedness not matured upon the whole or part of the road of said railroad company: provided, however. that said bonds be issued in whole or in part to renew and an amount 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 payment at the maturity of the same, said pouds shall be deporing ted with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the Board of Commissponers of Savings Banks.
Bonds or notes of the Boston \& Maine Railroad, issued according to law, notwithstanding any mortgages on that part of its railroad, fran-
chises and property formerly belonging to the Eastern Railroad Comchises and property formerly belonging to the Eastern Railroad Com-
nany, the Eastern Railroad in New Hampshire or the Portsmouth pany, the Eastern Railroad in
Loans not to exceed ine par value of the securities pledged.
Loans on Bank Stock. Thirty-five per cent of deposits both as loans pledge as collateral of the stock of any bank incorporated by this pledge as collateral of the stock of any bank incorporated by this the New England States; or the stock of any trust company, or safe duposit and trust company, incorporated under the laws of and doing business within this Commonwealth, as provided for in chapter four lundred thirteen of the acts of the year eighteen hundred eighty-eight, or of 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 redoing business within this Commonwealth, whose special charters reteen and fourteen of said chapter four hundred thirteen.
Loans to be made at no more than eighty per cent of the market value of the stock pledged, and not exceeding the par value thereof.
Holdings, by way of investment or as security for loans, in the stock of
any one bank, trust company, or safe deposit and trusl company, not exceed three per cent of deposits, nor more than $\$ 100,000$, nor an amoun ceding one-quarter of the capital stock thereof?
Loans to Depositors-Aggregate of Investments Unlimited.-Personal notes of depositors in the corporation, but not exceeding one haif of the amount of 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 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 company, incorporated under the laws of and doing business within
th1s 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 sare deposit and trust companies, incorporated as
such by special charters granted under the laws of and doing business such py special charters granted under the laws of and doing business Within this Commonwealth, whose special charters require them to provide the same security as prescribed in sections thirteen and four-
teen of said chapter four hundred thirteen, to an amount not exceeding five per cent of total deposits in any one such bank or company but such deposits shall not exceed in amount twenty-five per cent of the capital stock and surplus of such depositary.


## Cities, Counties and Towns

in the

## STATE OF MASSACHUSETTS.

NuTE.-For places not given in alphabetical order among the following statements, see "additional statements" at the end of this State.
The gross interest-bearing debt of all municipalities of the State was $\$ 145,797,669$ on May 1,1896 , at an average interest rate of about 4 per cent. The amount raised by taxation for interest alone in 1896 was $\$ 5,831,906$.
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:

| Fear. | Valuation. | Net Debt. | Percentage. |
| :---: | :---: | :---: | :---: |
| 1896. | \$2,622,520,278 | \$104.702,875 | 3.9 |
|  | 2,542,348,993 | 98,511,920 |  |
| 1894. | 2,471,521,505 | 87,786,918 |  |
| 1892. | 2,428,339,029 | 80,125,652 | 3.2 |
| 1891. | 2,245,042,273 | 73,066,660 | $3 \cdot 2$ |
| 1890. | 2,154,134,626 | 70,742,786 |  |
| 1885. | 1,782,349,143 | 63,306,213 | $3 \cdot 5$ |
| 1830. | 1,584,756,302 | 68,512,929 | $4 \cdot 3$ |
| 1875. | 1,840,792,728 | 71,784,006 | $3 \cdot 8$ |
| 1871. | 1,497,351,686 | 39,421.298 | $2 \cdot 6$ |

ABINGTON.-G. R. Farrar, Treasurer.

| OANS- When Due. |  |
| :---: | :---: |
|  | Ne |
| May | Ta |
| arly) to May 1, 1916 | Prop'ty is assessed at actual value |
| Jan., \$19,000 .....Jan. 1, 1898 |  |
| ue yearly) to Jan. 1, 1918 | Population in 1895 was.... 4,207 |
| M \&N, \$3,000...... May 1, 1926 | Population in 1890 wa |
| Mav, 11000 | Population in 1880 wa |

4s, May, $11,000, \ldots 1917$ to ${ }^{\prime 25}$
Total debt Feb. 1, $1897 \ldots \$ 171,700$
INTEREST is payable in Boston at the National Bank of Redemption.
ADAMS.-This town is in Berkshire County.

| LOANS- | Am't Outss'g | Tax valuation 1896.... \$4,09 |
| :---: | :---: | :---: |
| School house | . $\$ 33,800$ | Total tax (per \$1,000).... 21. |
| Cemeteries | 5,500 | Populatiou in 1895 was.. $\quad 7,83$ |
| Water w | 107,500 | Population in 1890 was. |
| Library buildi | . 40,000 |  |

* Bonds loaned Adams Fire District.

A GA W AM.-J. W. Hastings, Treasurer.

| am is in Hampden C |  |
| :---: | :---: |
| LOANS- When Due. |  |
| NA Notes for sohools, |  |
| March, \$2,000 | Tax valuation, personai 1,171,341 |
|  | Total valuation 1896... 1,316, |
| 4s, J \& D, $4,000 \ldots . .0 n$ demand. | Property assessed at actual va |
| 4s, J \& D, 5,000 .....1900-1904 | Tax (per \$1,000) ....... \$1 |
| \$1,000 due yearly on June 1.) | Population in 1895 |
| \& D, \$5,000....June 1, 1905 | Population 1890 was.. |
| Total debt Jan. 1, 1897. \$41,000 | Population 1880 was... 2,216 |
| INTEREST on notes due in 1 |  |

AMESBURY.-F. W. Merrill, Treasurer.
amesbury township is in Essex County.
LOANS- When Due. Net debt Jan. 1, 1897...... 896,500 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 70,000$..Apr. 1,1900 Tax valuation, person il.1. $1,032,260$ 4s, J\&J, $\$ 71,000 \ldots . . .{ }^{2} 1902-1912$ Total valuation, 1896..5,025,197 $\left(\$ 23,000\right.$ in $1902, \$ 23,000$ in 1907, $\left\lvert\, \begin{array}{l}\text { Assessment about }{ }^{4} \text {, actual value. } \\ \text { Tot. tax rate (per M.) } 96 . \\ \$ 14 \cdot 60\end{array}\right.$ T"I bond. debt Sept. 1,'97. $\$ 141,000 \mid$ Population in 1895 was.: $\quad 9,984$ $\begin{array}{lll}\text { Sink. fund assets Jan. 1,'97 54.500 l Population in } 1890 \text { was.. } & 9,798\end{array}$

## AMHERST.-H. Edwards, Treasurer.

This town is in Hampshire County.
ROANS-
412s, J\&JJ, $\$ 13,000$.
312s, J\&D, $9,000 \ldots .$. J
TOWN HALL BOND
4s, J\&J, $\$ 50,000 \ldots . . . J a n .1,1900$
Total debt Aug. 1, 1897...\$108,700 Assessmention $1897 \ldots . .3,107,389$ Total tax (per $\$ 1,000$ )' 97. . $\$ 15.50$ $\begin{array}{ll}\text { Population in } 1895 \text { was.. } & 4,794 \\ \text { Population in } 1890 \text { was.. } & 4,512\end{array}$
$4^{3} 4 \mathrm{~s}$, J\&J, $\$ 36,700 \ldots . . \mathrm{July} 1,1898$

ANDOVER.-Geo. A. Parker, Treasurer.
This town is in Essex County.


ARLINGTON.-B. Delmont Looke, Treasurer.


Other debts.
Valuation
s........ Total debt Meh., 189 Net debt March, 1896 Tax valuation 1896 Tax rate (per \$1,000)
(Assessment at actual valu Population in 1896 (est.) Population in 1890 was.
. $\$ 14,416$ 492,516 45.442 51,663 $\$ 1830$ 6,515 6,515
5,629
$4,10 \mathrm{C}$
a Thol.-Samuel Lee, Treasurer.

\section*{LOANS <br> $4{ }^{4}$ eas, Jdej, $\$ 33,000$. | School Lox |
| :--- |
| 48, Ast | <br> 4s, A\&O, $\$ 11,200$} (Part due yearly) to Oct. 1,1905

(Part due yearly) to Oct. 1,1897

$\qquad$
$\qquad$
$\qquad$
SEWER LOAX (outside debt limit.)
(Part due yearly) to Oct. 1, 1905

## 

INTEREST Is payable in Boston, Worcester, Greenfleld and Athol.
ATTLEBOROUGH.-J. T. Bates, Treasurer.
Attleborough, whlch is in Bristol County, was divided July 30,1887 and the oatstandily bonded debt of 8100,000 was apportioned
to Attleborough and $\$ 27,802$ to North Attleborough, which see.

| LOA | Whem D | Bonded debt Aug. 1, '97...\$315,060 <br> Floation delyt 65,004 |
| :---: | :---: | :---: |
| J\&J, 850 | Jan. 1, 1906 | Total deht Aug. 1, 1897.. 38 |
| ter Bo |  | Sinking fund assets...... 48,575 |
| J\&J. \$40,000. | 1,1904 | Net debt Aug, 1, 1897.... 331,425 |
| 3, AkO, 20,000 | Oct 1, 1902 | Water debt (incl above). 265,000 |
| 48, Ado , 20,000 | Oct. 1, 1912 | Water deot sinking fund |
| $48, \mathrm{MAS}, 12,000$ | 8ept. 1, 1915 | (tncl above) ............ 37.649 |
| 43, JkJ, 20.000 | Jun. 1, 1919 | Tax valnation, real ......3,912,710 |
| 48, J\&J, 18,000. | Jan. 1, 1921 | Tax valuation, personal. |
| 44, A\&0, 25, | Oct. 1, 1922 | Total valuation, 1846...4,903,141 |
| 48, J\&J, $35,000$. | July 1,1923 | Total tax per $\$ 1,000 \cdot 96 . \$ 81^{\prime \prime} 00$ |
| 48, JdkJ, $40,000$. | July 1, 1924 | Population in 1895 was. .....8,287 |
| 4. $\mathrm{A}, \mathrm{J} \mathrm{kJJ}, 25,00$ | July 1, 1926 | Population in 1 |
| $48, \mathrm{JkJ}, 10,000$. | July 1, 1927 | Popula |

## AYER.-E. D. Stone, Treasurer.

This town is situated in Middlesex County.

## LOANS When Due. 48, F\&A, 827,000 .............. 1918


 48, F\&A $* 2,000$ (TES) 48, FtA, 4 , 82,000 48, F\&A, $10,000 \ldots \ldots . . . . . . . . .1908$ $\qquad$
BEL.MONT.-W. L. Chenery, Treasurer.

WATER LOANs-(Cont.)- When Due
$\begin{aligned} & \text { WTHR LOANs - (Cont.)- } \\ & \text { 4a J\&D, } \$ 6,000 \text {....June } 1898\end{aligned}$
$\begin{aligned} & \text { Interest is paynble in Boston. } \\
& \text { Bonded debt sept. } 1, \text { ' } 97.8107,900\end{aligned}$
Eloating debt.
Total debt sept, 1, 1897. 110,900

| Water debt (additional). |
| :--- |
| Tax valuatlon, real |
| 42,500 |


| Tax valuation, real | ... | $3,226,065$ |
| :--- | :--- | ---: |
| Tax valiation, perss | ... | 991,730 |

Tax valuation, pers $1 . . .4$, 217,795
$\begin{aligned} & \text { Asseament same as actual value } \\
& \text { Total taz (per } 1.000 \text { ' } 97 \text {. } \$ 16.25\end{aligned}$
$\begin{aligned} & \text { Popithation in } 1895 \text { was......2,843 } \\
& \text { Population in } 1890 \text { was } 2,098 \\
& \text { Poplation }\end{aligned}$
$\begin{aligned} & \text { Population in } 1890 \text { was......2,098 } \\
& \text { Population in } 1880 \text { was.....2,615 }\end{aligned}$

BERKSHIRE CO.-Geo. H. Tucker, Treas. County seat la Pittafield.
LOANS COTRE OF CORETIOS-
4s, J\&D, 86,000 ....
44, $J \& D$, $800 \ldots \ldots . .0 n$ demand NEW Count BuILDING DEMT-
$4 \mathrm{~s}, \mathrm{M} \cdot \mathrm{N}, \$ 60,000 \ldots$ Nov. 1,1903
$49, \mathrm{MdN}, \$ 60,000 \ldots . . . \mathrm{Nov}, 1,1903$
$4, \mathrm{~J} d \mathrm{D}, 10,000 \ldots$ Dee. 31,1897
$3^{123}, J \& D, \$ 5,000 \ldots$. On demand

 Total delt Sept. 1. '97... $\$ 146,800$ Cash in treas. Jon. 1,97
Tax valuation 1896_..51,174,990 Tax valuation $1896 \ldots . .51,174,990$
Population in 1895 was ...86, 862 P

The county owns property valued at $\$ 538,15086$.
BEVERLY.- $\left\{\begin{array}{l}\text { F. W. URE\&SY, Mayor. } \\ \text { G. F. LEE, Treasurer. }\end{array}\right.$


BOSTON. - \{ JOSIAR QUINCY, Mayor
The county of Suffolk, in which Boston is situated, contains also the city of Chelsea and the towns of Revere and Winthrop. Boston however, receives all the county income, pays all the county expenses owns the connty buildings, and is responsible for the eounty debt, which amounted on Aug. 1, 1897, to $\$ 3,631,000$. The details of this county debt are included in the following financial report for this eity.

 TOTAL DEBT. -The subjoined statementshows Boston's total debt against the same, on the dates indicated.

|  | Aug. 1, 1897. | Feb. 1,1897. | Feb. 1, 1896 |
| :---: | :---: | :---: | :---: |
| Ci | \$53,595,826 | \$49,993,326 | \$43,739,500 |
| Cochituate wa | 18,261,273 | 18,261,274 | 18,261,274 |
| County debt | 3,648,000 | 3,648,000 | 3,665,000 |
| Total bonded de | \$75,505,100 | \$71,902.600 | \$65,665,774 |
| Sinking funds, \&c. | 26,150,615 | 25,367,587 | 24,324,567 |
| Net debt | \$49,354,485 | \$46,535,013 | 41,341,20 |

\$41,341,207 Tinking funds and the net debt on Feb. 1, for the last seventeen years: Fears. Gross Debt Sinking Funds Years. 1897... 1896... 1895... 1893.. $\qquad$
$\qquad$ 1886. $\begin{array}{rr}\text { Gross Debt. } & \text { Sinking Funds. } \\ \$ 71,902,60057 & \$ 25,367,58713 \\ 65,665,77464 & 24,324,56693 \\ 59,337,96493 & 21,604,15372 \\ 54,418,53500 & 20,482,29700 \\ 56,908,14800 & 25,477,68200 \\ 53,930,09522 & 22,505,59872 \\ 43,628,32204 & 18,409,43351 \\ 42,962,18002 & 18,022,48425 \\ 40,949,33218 & 14,511,84919\end{array}$ Net Debt.
$\$ 46,535,01344$ $46,535,01344$
$41,341,20671$ $41,341,21121$
$33,733,811202$ $33,936,23800$
$31,430,46600$ $31,43,46650$
$31,424,496$
$25,218,88853$ $25,218,88853$
$24,939,69577$ 26,437,482 99 DEBT LIMITATIONS.-The general provision as to debt limitaPublic Statutes of Massachusetts, Laws of 1885 , Chapter 178. The act is entitled "An act to limit the munioipal debt of, and the rate of "taxation in, the city of Boston."
SECTION 1-Provides that the taxes exclusive of State tax and of 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 assessors' valuation for the preceding five ye
to year being first reduced by all abatements.
Section 2-Provides that the limit of indebtedness of the city of Boston shall hereafter be $2^{1} 2$ per cent until Jamuary 1, 1887, and thereafter shall be 2 per cent on the average valuation prescribed in section 1 of this act.
water supply. limitation is of course exclusive of debts created for water supply.

Another exception is found in Laws of 1886, Chapter 304-which act exceed $\$ 2,500,000$, for the construction of a public park amount not to this act provides that the debt authorized shall not be included within the limit fixed by section 2, chapter 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 Still another exemption to this debt limitation is found in Laws of 1888, Chapter 392, which act authorizes, for the purpose of purchase ing such additional lands for its public parks as the Park Commission, ers shall deem necessary, the issue of bonds not exceeding $\$ 600,000$ adding that this issue of bonds shall be considered outside the debt In addition above.
In addition to the foregoing, which cover special authorizations of bond issues by the legislature for park purposes, \&c., not included in the debt limit, there are a number of other laws, of which we make a Chapter 101 Laws
zed loans for the Suff of 1887 and Chapter 288 Laws of 1892 authorChapter 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 ex-
tend improved sewerage system. tend improved sewerage system.
Chapter 68 Laws of 1889 auth
Public Library build 1889 authorized $\$ 1,000,000$ to complete the new 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, \&e., 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 323 Laws of 1891 authorized loans for highways.
Ohapter 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 trat
NEW LOANS AUTHORIZED.-The following is a summary of
loans authorized but not issued as of January 30,1897
Purpose of Issue-
Additional supply of water
Charlestown Bridge..........
Charlestown Bridge.
Inside

Rapid transit.
$\$ 600,000$
Public parks
400,000
New ferry landing.
South Union Station
Stony Brook improvement
Laying out and construction of highways....
Various municipal purposes, Nov. 4, 1896 ,
\$270,500:
Fire Department.
Park Department...............
Street Department..
Micellaneous.
Fire-boat................................................. $\qquad$
Totals.
.$\overline{\$ 1,311,500}$

| Outside |
| :---: |
| Debt Limit. |
| $\$ 1,300,000$ |
| $3,700,000$ |
| $50,0,000$ |
| 470,000 |
| $1,975,000$ |
| 400,000 |
| 150,000 |
|  |
| $\ldots \ldots \ldots$. |
| $\ldots \ldots \ldots$. |
| $\ldots \ldots \ldots$. |

$\$ 8,495,000$

BORROWING POWER.-The eity's borrowing power August 1
1897, 1s shownin the following statement:
Total debt, eity and county.........................................875,505,100 57 Less special loans (outside of limit)...... $\$ 23,819,00000$ do county loans (outside of limit) ....... 2,921,000 00
do Cochituate water debt.................18,261,273 98

Total deductions.
$45,001,27398$
Total debt less above deductions................................. $\$ 30,503,82659$ Sinking funds, less $\$ 13,361,93588$ held for loans deducted as above (water loans, etc.)...........................
Net debt, excluding debts outside of limit $12,788,67919$ $\$ 17,715,14740$ Two per cent on $\$ 927,838,628$ (average valuation for $\$ 18,556,7725$ fet debt, as less abatements)

| $\$ 18,556,77256$ |
| :--- |
| $17,715,14740$ |

Right to borrow August 1, 1897, under chapter 178

$\$ 841,62516$ 2,087,381 14
Bonds to the amount of $\$ 1,311,500$ inside of the debt limit have been authorized, but are not yet issued.
ASSESSED VALUATION.-The city's assessed valuation of rea estate and person
been as follows:

| Years- | $\begin{aligned} & \text { Real. } \\ & \$ . \end{aligned}$ | Personal. | Total. | $000 .$ |
| :---: | :---: | :---: | :---: | :---: |
| 189 | 803,860,550 | 208,696,70 | 1,012,557,2 | 13.00 |
| 189 | 770,261,700 | 210,990,726 | 981,252,426 | $12 \cdot 90$ |
| 1895 | 744,743,550 | 206,618,969 | 951,362,519 | $12 \cdot 80$ |
| 1894 | 723,728,750 | 204,363,706 | 928,092,456 | $12 \cdot 80$ |
| 1893 | 707,762,275 | 216,331,476 | 924,093,751 | $12 \cdot 80$ |
| 1892 | 680,279,900 | 213,695,800 | 893,975,700 | 12.90 |
| 1891 | 650,238,375 | 204,827,700 | 855,066,075 | $12 \cdot 60$ |
| 1890 | 619,990,275 | 202,051,525 | 822,041,800 | $13 \cdot 30$ |
| 1880 | 437,370,100 | 202,092,395 | 639,462,495 |  |
| 1870 | 365,593,100 | 218,496,300 | 584,089,400 |  |
| The tax rate for 1897 includes the State tax $\$ 0 \cdot 73$ per $\$ 1,000$; the |  |  |  |  |
| county tax, $\$ 1 \cdot 00$; the city tax proper, $\$ 11 \cdot 27$; total, $\$ 13 \cdot 00$. |  |  |  |  |
| POPULATION.-State census, 1895, was 494,205 . In 1890 popu lation was 448,477 ; in 1880 it was 362,839 ; in 1870 it was 250,526 . |  |  |  |  |

BRADFORD.-See Oity of Haverhill.
BRAINTREE.-This town is in Norfolk County.
LOANS.- When Due. Total debt May 1, 1896...
\$353,100 Total value town prop$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 100,000 \ldots .$. July 1,1917 erty, estimated........ 246,279

 | Town notes....................... $\$ 89,400$ | P16, | Population in 1895 was. |
| :---: | :--- | :--- |
| Population in 1890 was. | 5,310 |  |
| 4,848 |  |  |

bristol county.-Geo. F. Pratt, Treas,
County seat is Taunton.

LOANS- When Due | Tax valuat'n in 1896.\$170,682,508 | Notes, $\$ 630,000 \ldots . . . . .1898-1905$ | $\begin{array}{l}\text { Population in } 1896 \text { was...219,019 } \\ \text { Population in } 1890 \text { was...186,465 }\end{array}$ |
| :--- | :--- |
| Total debt Sept. $1,1897$. |  |
| $\$ 610,000$ |  |

BROCKTON.- $\left\{\begin{array}{l}\text { CHARLES WILLIAMSON, Mayor. } \\ \text { W. H. EMERSON TH }\end{array}\right.$
This city is in Plymouth County.
LOANS- When Due. 4s. A\&O, \$76,000.....1898-1916 4 s , J\&D $\&$ D, $\$ 25,000 . \ldots \ldots \ldots 1898-1922$ (\$1,000 due yearly on June 1.)

$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 16,000 \ldots . . .1898-1913$ (\$1, Jooo due yearly on June 1.) | $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 4,000$ |
| :---: |
| $(\$ 500$ due yeariy on Jan. 1.) 18981905 | (\$500 due yearly on Jan. 1.)

(\$3, M\&S, $\$ 24,500 \ldots . . . .1898-1904$ 4s, A\&O, \$45,000....... 1899-1923 4s, Aco, $\$ 1,800$ due vearly on A pril 15.$)$
$4 \mathrm{~s}, \mathrm{M} \& N, \$ 30,000$ 4s, M\&N, $\$ 30,000 \ldots . . .1903-192$
(\$1,500 due yearly on Nov. 1.)
$4 \mathrm{~s}, \mathrm{M} \& N$, $\$ 50,000$ 4s, M\&N, \$50,000....... 1903-1922 $\$ 2,500$ due yearly
DRATNAGE BONDS
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 30,000 \quad 1888-9-90-1-2-4-5$ 48, (\$2,500 due yeariy on Ji.. 1898-1909 $4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 24,200 \ldots \ldots . .1898-1919$ ( $\$ 1,100$ due yearly on Nov. 20.)
4 s A $\& \mathrm{O}, \$ 1,500 \ldots . . .1898-1900$ ( $\$ 500$ due yearly on Oct. 1.)
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 7,500$ 4s, J\&D, \$7,500.........1898-1911 ( $\$ 500$ due yearly on June 1.)
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 5,000$........... $1898-1922$ 4s, M\&S, $\$ 20,000 \ldots \ldots . .1898-1922$ 4s, $\$ 800$ due yearly on Sept. 1.)
$4 \mathrm{~s}, \mathrm{~F} \& A, \$ 8,500 \ldots . . .1898-1914$ (\$500 due yearly on Aug. 1.) 4s. J\&J, \$11,000 ........ 1898-1919 (\$500 due yearly on July 1.) (\$1.000 annually on Aug. 1.) Fire Department-
4s, M\&S, $\$ 2,000 \ldots \ldots \ldots$. . 1898 -1899
(\$1,000 due yearly on Mar. 1.)
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 2,000$ 4s, J \&J, \$2,000 ..........1898-1899
 $48, \ldots 1,500$ due 7 4s, A\&O, \$8,000........ 1898-1905 ( $\$ 1,000$ due vearly on Oct. 1.) HeALTH BUILDING-
$4 \mathrm{~s}, \mathrm{~J} \& D, \$ 2,500 \ldots \ldots . . .1898-1902$ (\$500 due yearly on June 1.)
MARCUS LEACH LOT-
4s, F\&A, \$i,000........Aug. 8,98
PAVING BONDS 1891.4s, J\&D, $\$ 20,000 \ldots . . . .1898-1901$
( $\$ 5,000$ due yearly on June 1 )
$4 \mathrm{~s}, ~ J \& J, \$ 12,900 \ldots \ldots . .1898-1902$ ( $\$ 2,580$ due Jearly on July 1.)


 8inking fund........... $222,000 \quad{ }_{207} \quad 187,000 \quad 167,000$
 The eity has no floatin< debt and the amount of sinking fund July 1, 1897, was all afpilioabie to the payment of the water deot.
ASSESSED VALUATION, The city's assessed valuation (which is
of actnal value) and tax rate have been as follows:

|  | Real | Personal Property. | Total Valuation. |  |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & \text { Year*- } \\ & 18 \& 7 \ldots . . \end{aligned}$ |  |  | $\$ 25,640,272$ | $\text { per } \$ 1,000 \text {. }$ |
| 1896.. | 321,569,541 | \$2,916,860 | 24,486,401 | $19-70$ |
| 1895. | 19,460,836 | 3,109,709 | 22,570,545 | $18 \cdot 60$ |
| 189.4 | 18,568.196 | 2,890,785 | 21,458,981 | 19.70 |
| 1890 | 14,997,605 | 2,497,997 | 17,495,602 | $15 \cdot 20$ |
| 1882 |  |  | 9,150,702 | $16.66{ }^{2}$ |

BROOKLINE.-George H. Worthley, Treas. This town is in Nortolk County.

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| ${ }^{321}$ |  |
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| due | Jan. 1, 1901 |
| ary Rotes- |  |
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| ${ }^{48} 80,0000880,000$ |  |
| (89,650] (due yeariy) to Novo 1, 1903 |  |
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| 48, JPart do |  |
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| 4s, JkJ, 814, |  |
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| 49, JduJ, 14.000 |  |
| \$81,000 due yearly |  |
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| (14,000 dre yearly to Mar. 1. 1912 35, |  |
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TOTAL DEBT, SINKING FUND, ETC. -The aubjoined statement ehows the total muncipal debt, the sinking fund hed by it against

Total debt
Net debt.
$\qquad$
$\qquad$
Feb. 15. 1897. Feb. 15. 1896. Feb. 15, 1895.

Net debt as deflined by law ..... $\frac{71,227,040}{} \quad \frac{735,653}{\$ 1,345,806} \quad \frac{727,684}{\$ 1,290,584}$
Net debt allowed by law....... $1,829,904 \quad 1,770,078 \quad 1,715,734$
Avallable balance............... $\$ 602,864 \quad \$ 424,272 \quad \$ 425,150$
Thes sinking funds are mostly inyested in sundry municipal bouds.
TOWN PROPERTY.-The town's total assets, including bulldings, parka, water worka, sinking fund, eto., amount to $\$ 4,654,131$. The water worls are valued at $\$ 1,302,143$.
ASSESSED VALUATION and tax rate have been as follows:

##  <br> POPULATION,-In 1895 population was 16,159; in 1890, 12,103.

CAMBRIDGE.- $\left\{\begin{array}{l}\text { A. F. SORTWELL, Mayor. } \\ \text { WILLIAM W.DALLINGER. }\end{array}\right.$
This elty is in Middlesex County.
LOANS -
P. Ot Payable Then Drincipat. Oulstand $\sigma$.



INTEREST on all the bonds is paid at the National Bank of RedempINT
tion.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Cambridge's total munielpal debt, the sinking fund held by the
city against the same, the water debt and its sinking fund on the first city against the same, the water debt and its
of December of each of the last three years.
of December of each of the last three years.
Total bonded debt
Dee. 1, 1896. Dec. 1, 1895. Dec. 1, 1894. Sinking funds...

Net municipal debt Dec. 1 Water debt (additional)


Net water debt...........
Net city and water debt.

## \$477,166.

The sinding lebt. The borrowing capadity for 1897 is of the sinking fund for the ten-year loans receives yearly $81_{2}$ per eent of the amount of outstanding bonds, for fifteen year loans 5 per cent 2 per cent and for the forty-year loans 144 per cent
CITY WATER WORKS.-The cost of the water works up to De$\$ 2,233,253$.
ASSESSED VALUATION.-The city's assessed valuation and tax rate at cash value:

| Years- | Real | Personal | Total | per \$1,000. |
| :---: | :---: | :---: | :---: | :---: |
| 1897. | \$70,339,200 | \$16,301,045 | \$86,640,245 | \$17.50 |
| 1896 | 67,770,700 | 16,183,795 | 83,954,495 | $15 \cdot 10$ |
| 1895 | 16,557,860 | 64,292,400 | 80,850.260 | 15.70 |
| 1894. | . 60,877,300 | 16,658,320 | 77,535,620 | 15.80 |
| 1890. | 52,235,000 | 15,339,925 | 67,574,925 | 15.60 |
| 1885 | . 42,588,300 | 12,758,255 | 55,346,555 | 15.50 |
| 1880 | . 37,929,400 | 11,699,660 | 49,629,060 | 16.00 |

POPULATION, -In 1895 population was 70,028 ; in 1880 it was.
52.669 ; in 1870 it was 39,634 . dccording to State census population 52.669: in 1870 it w
in 1895 was $81,519$.

CANTON.-This town is in Norfolk County
 4s, J\&J, $100,000 \ldots 1898$ to 1917 Tax valuation, personai. $1,347,325$ 4. T., 000 due yearly on Juy 1. Total valuation 1896..... 948.930 $48, J \& J, 836,000 \ldots . .1918$ to 1923

 | (\%7,000 due yearly on July 1.) | Population in 1880 was....... 4,516 |  |
| :---: | :---: | :---: |
| $48, J \& J, \$ 4,000 \ldots$. | July 1, 1926 | Population in 1896 (est.).... 4,700 | INTEREST is payable at the town treasury.

CHATHAM．－Levi Atwood，Treasurer．
This town is in Barnstable County．
LOANS－When Due． $412 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 9,000 \ldots .$. Sept． 1,1902
$41_{2 \mathrm{~s}}, \mathrm{M} \mathrm{\& S}, 12,000 \ldots$ Sept． 1,1907 412 s ，M\＆S，
$412,000 . .$. Sept． 1,1907
42 s, M\＆S， $4,000 \ldots$. Sept． 1,1912 $4{ }^{12 S}$ ，M\＆S， $4,000 \ldots . . . S e$
REFUNDNG BONUS－
 4s，J\＆J，$\$ 1,500 \ldots \ldots . . . J a n ., 1898$

Total bonds Jan．1，1897．．．\＄31，000 Stock Chatham RR．owned． $\begin{aligned} & 51,362 \\ & 31,000\end{aligned}$ Tax valuation，real．．．．．．．．713，025 Tax valuation，personal ．．．123，308 Total valuation 1896. Assessment about 4 actual value． otal tax per $\$ 1,000$
Population in 1890 was．．．．．．．1，954
INTEREST on the railroad bonds is payable at the Bank of Com－ Bank，Harwich，Mass．

CHELSEA．$\left\{\begin{array}{l}\text { HERMAN W．PRATT，Mayor．}\end{array}\right.$
The city is in Suffolk County．The city bonds at present outstanding in 1911.

## COANS－

$4 \mathrm{~s}, \mathrm{~J} \& D, \quad \$ 27,000$
$48, \mathrm{~A} \& \mathrm{O}, \quad 150,000$

## $\begin{array}{ll}\text { s．A\＆O，} & 90,000 \\ \text { s，A\＆O，} & 70,000\end{array}$

s，A\＆O， 100.000
REFUNDING BoNDS．${ }^{\text {Ot．}}$ ct， 1907
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 181,000$.
$4 \mathrm{~s}, \ldots \ldots .$.
．．．．．．．126，000．．．．Dec．1，1911
Park Loan－
s，A\＆O，$\$ 50,000$
 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 40,000$ ． INTEREST is paid in
TOTAL DEBT，SINKING FUND，ETC．－The subjoined statement and the sinking fund held by the citp on ther debt，the special loans of the last four years．Mr．Frost，the City Treasuor informs us that all the indebtedness of the city of Chelsea is now covered by special law， and that hence the $21_{2}$ per cent limit on the indebteduess of Massachu－ sttts cities does not apply

| Loans and debt | $\begin{aligned} & 1897 . \\ & \$ 94,700 \end{aligned}$ | $1896 .$ $\$ 906,200$ | $\begin{gathered} 1895 . \\ \$ 935,200 \end{gathered}$ | $1894 .$ |
| :---: | :---: | :---: | :---: | :---: |
| Sinking fund． | 165，059 | 116，008 | 92，776 |  |
| Net debt | \＄784，641 | \＄790，192 | \＄842，424 |  |
| Water debt（addit＇al） | \＄300，000 | \＄300，000 | \＄300，000 | \＄300，000 |
| do sinking lund | 36，642 | 29，808 | 23，448 |  |

do sinking tund
36,642

DANVERS．－A．P．Learoyd，Town Treas．
This town is in Essex County．
 ．．．1897－16 FI．．．．．$\$ 32,000$
 4s，F\＆A，\＄3，000 ．．．．．．．．．．．．．．1898－99 SCHOOL BONDS

1916
.1898 Bonded deb Tax valuatio Popurte（per \＄1，000） Population in 1890 was ．．．．7，454
 ELECTRIC－LIGHT BONDS－ 4s，…．．．，$\$ 4,000$
5s，J\＆J， $150,000 \ldots$. July 1， 1906 $\qquad$

DUXBURY．－J．W．SWIFT，Treasurer．
This town is in Plymouth County．Assessment is at full value．
When Due．
Wonded debt Ang．1，＇97．$\$ 42,000$
 $4 \mathrm{~s}, \ldots . . ., \$ 9,000 \ldots . . J u n e 1$ ，＇96－＇03
410 A\＆O NOTES－ 1899 42s，AdO，$\$ 8,000 \ldots$ Apr．1， 1,1991
（ 2,000 yearly）to Apr． 1,1901 Population（per $\$ 1,000$ ）． Population in 1895 was． Population in 1880 was $\$ 13.70$
$+1,966$ 48, A\＆O，$\$ 25,000 \ldots .$. Apr． 1,1906 Population in 1880 was．．．．．．．．2，196

EASTHAMPTON．－Joseph Wilson，Treas．
This town is in Hampshire County
Town notes， $3^{3}{ }_{4}$ s to $4^{1128} \quad \$ 91,800$ Total valuation 1896．．．$\$ 2,733,272$ Water debt（included）．－37，000 Assessment about 34 actual value．


EVERETT－\｛ $\begin{aligned} & \text { JOHN S．CATE，Mayor．} \\ & \text { NATHAN NICHOLS，Tr }\end{aligned}$
Everett is in Middlesex County．It was formerly a part of the town of Malden，but was incorporated as the town of Everett on Mareh 9， 1870．It became a city on Jan．1， 1893.

LOANS－
When Due．Water Bonus－
48，J\＆J，$\$ 50,000$. 4s，J\＆J，50，000．． ．Jan．1， 1911 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 30,000 \ldots$
$4 \mathrm{~s}, \mathrm{~J} \& J, 100,000 .$. July 1， 1922 48，J\＆J， 125,000 ．．．．．．．．July $1,1911|48,1923| 4 \& J$, 60，000．．．．．．．．．Jan．Jan．1， 1924 INTEREST on the water bonds and sewer bonds is payaber－1913 Wint Treasurer＇s office．
TOTAL DEBT，ETC．－The following shows Everett＇s total debt， Jan．1，＇97．Jan．1，＇96．Jan．1，＇95． Total debt．．

Net debt $\overline{\$ 595,118}$
Water debt（included in above）．．$\$ 190,000$
$\overline{\$ 549,120} \quad \overline{\$ 480,250}$
Water debt（included in above）．．\＄190，000 \＄190，000 \＄184，000 ASSESSED VALUATION．－The assessed valuation of real estate
in 1896 was $\$ 13,739,110$ ；personal property，$\$ 683,450$ ；total，$\$ 14$ ，－ 422.500 ；total tax rate（per $\$ 1,000$ ），$\$ 16.60$ ．Property is assessed at a fair cash value．
POPULATION－In 1896 about 19，000；in 1895 it was 18,578 ；in 1890 it was 11，068；in 1880 it was 4，159；in 1870 it was 2,220 ．

FAIRHAVEN．－CHAs．F．Swift，Treasurer． This to wn is in Bristol County
LOANS－When Due．Total debt Aug．1，1897．\＄105，875
SEWER BONDS－ 4s，A\＆O，$\$ 75,000 \ldots 1898$ to 1917 （ $\$ 2,000$ to $1902 ; \$ 3,000$ to 1907 ； 1，19 17．）
Floating debt
$\$ 30,875$ Assessed valuation，real．1，929．619 Assessed valuat＇n，pers＇l． 294,118
Total valuation 1897．．．．2，223，737 Tヶx rate（per $\$ 1.000$ ） $1897 . \$ 15 \cdot 20$ 14x rate（per $\$ 1,000$ ）1897．$\$ 15 \cdot 20$
Population in 1897．．．．．．．．．．3．338

FALL RIVER．－$\left\{\begin{array}{l}\text { WILLIAM S．GREENE，Mayor．} \\ \text { HENRY W．CLARK，City Auditor }\end{array}\right.$
Fall River is in Bristol County．

| ity hall Loans－ | PUBLIC Library |
| :---: | :---: |
| ，M\＆S，\＄10，00 |  |
| 33，M\＆N 85.250 | 4s，J\＆D，75，000＊．．．Dec．1， 1925 |
| to Nov．5， 1900 | 4s，J\＆J，75，000．．．．．Jan．1， 1927 |
| O．．．May 1． 1898 |  |
| May 1， 1901 | $4^{1} 4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 150,000^{*}$ ．Oct．2， 1913 |
|  |  |
|  |  |
| 2s，A\＆O，\＄15，000．Apr | （ 85,000 due ${ }^{\prime}$＇rly）to May 5， 1900 |
| 5，000 due $\mathrm{y}^{\prime} \mathrm{rly}$ ）to Apr．15， 1900 | 4s，．．．．．．$\$ 100,000 . \ldots . . . . . . . .1917$ |
| ty Hospital Loan | $4 \mathrm{~s}, \ldots . . .{ }^{\text {a }}$ ， 70 |
| ，F\＆A，\＄12，500 ．．．Feb． |  |
| ， 500 due yearly）to Feb． |  |
| ， |  |
| ，M\＆N，\＄175，000 ．．May 1， 1898 | $4^{1} 2_{2}$ S，A\＆O，\＄10，000．．．．Oct．2， 1913 |
| 4s，A\＆O，40，000 ．．．Apr．1， 1898 | 4s，A\＆O，\＄37，500．．．．Apr．1， 1898 |
| 20，000 due y＇rly）to Apr．1， 1899 | （\＄2，500 due y ${ }^{\text {r }}$（\％y）to Apr．1， 1912 |
| Highway Loans－ | 4s，M\＆N，\＄25，000．．．May 1， 1913 |
| 25，000 | $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 75,000 \ldots \mathrm{Apr} \text {. } 1,1926$ |
| （ $\$ 5,000$ due $\mathrm{y}^{\prime} \mathrm{rly}$ ）to June 1， 1901 | $4 \mathrm{~s}, \mathrm{~A} \& 0,18,000 \ldots . \mathrm{Oct}$ 1， 1914 |
| $41_{2 s} \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, 40,000 \ldots$ Sept．1， 1901 | 4s，F\＆A，65，000．．．Feb．1， 1925 |
| $41_{2}$ s，A\＆O，10，000 ．．．Oct．2， 1903 | 4s，M\＆S， 25,000 ．．．Mch．1， 1914 |
| F\＆A 25，000 Feb 1， 1898 | 4s．J\＆J，100，000＊．．July 1， 1926 |
|  | 3788, M\＆N，125，000．．．May 1， 1905 |
| s，M\＆S．8102，000．．．Mch．1， 1906 | $33_{4} \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \quad 6,500 \ldots$ Nov．5， 1898 |
| 4s，M\＆S，$\$ 4,500 \ldots$ Sept．15， 1898 | （\＄500 due yearly）to Nov．5， 1910 |
| 1.500 due $\mathrm{y}^{\prime \prime} \mathrm{rly}$ ）to Sept．15， 1900 | 312s，M\＆N，$\$ 36,000 \ldots$ May 1， 1898 |
| Municipal Loans | （ $\$ 3,000$ due y＇rly）to May 1， 1909 |
| M\＆N，$\$ 47,500$ | $3{ }^{1} 8$ 8，A\＆O，\＄3，250．．．Apr．1， 1898 |
| 500 due yearly）to May 1，1902 | （\＄2．500 due ${ }^{\prime}$＇rly）to Apr．1， 1910 |
| J\＆J，\＄112，500＊．．July 1，189＊ |  |
| 7，500 due yearly）to July 1， 1912 | WATER BOND |
| s，．．．．，\＄86．500 ．．．．．Mar．1， 1903 | 6s，M\＆N，\＄50，000． |
| A，A\＆O，21，000．．．Oct．1， 1904 | （\＄25，000 due $\mathrm{y}^{\prime} \mathrm{rly}$ ）to Nov．1， 1898 |
| s，F\＆A，173，000 ．．．Feb．1， 1905 | 6s，F\＆A，\＄150，000．．Aug．1， 1899 |
| ，M\＆S，190，000 ．．．Mch．1， 1904 | 6s，M\＆N，175，000．．．Nov．1， 1899 |
| J\＆J，28，000．．．Jan．1， 1906 | 6s，F\＆A，100，000 ．．Feb．1， 1900 |
| ${ }_{4} \mathrm{~s}, \mathrm{M} \mathrm{\& N}, 6,000 . .$. Nov． 5,1897 | 6s，F\＆A， $300,000 \ldots$ Feb．1， 1904 |
| 1，500 due ${ }^{\prime}$＇rly）to Nov．5， 1900 | 6s，F\＆A，300，000．．．Aug．1， 1905 |
| s，M\＆S， $8150,000 \ldots .$. Mar | $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 100,000 \ldots$ ．Nov．1， 1906 |
| Paving Loans | $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 100,000 \ldots$ May 1， 1908 |
| 10，000．．．June 1， 1898 | 5s，F\＆A，100，000．．．Feb．1，1909 |
| 2，500 due y＇rly）to June 1， 1901 | $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 100,000 \ldots \mathrm{May}$ 1， 1909 |
| 28，J\＆D，\＄7，500 ．．．June 3， 1898 | $4{ }^{1}$ 2s．J \＆D，25，000．．．June 1， 1905 |
| 00 due $\mathrm{y}^{\prime} \mathrm{rly}$ ）to June 3， 1900 | 4s，F\＆A，100，000．．．Aug．1， 1900 |
|  |  |

CLINTON．－J．E．Harrity，＂Treasurer．
This town is in Worcester County．
LOANS．－When Due． $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1896 \ldots \ldots .108,869 \\ & \text { Wax rate（per } \$ 1,000 \text { ．}\end{aligned}\right.$


CONCORD．－This town is in Midalesex County．

| LOANS－Wh：$n$ Due． | Total debt Jan．1，1897．． | $\$ 81,900$ |
| :--- | :--- | :--- | :--- |
| Winking funds | 12,000 |  | 4s，A\＆O，$\$ 45,000$ ．． 27，500． Oct．1， $1903 \left\lvert\, \begin{aligned} & \text { Sinking funds } \\ & \text { Tax valuation } 1896 .\end{aligned}\right.$ Tax rate（per $\$ 1,000$ ）．．． Population in 1890 was．$\quad 13.00$

DALTON FIRE DISTRICT．－M．Glennon， C airman of Water Commissoners．
In Berkshire County．
Bancloand－ $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 50,000$

When Due．
 Bonded debtJan．15，96．\＄56，000 Assessment about 23 actual value． Floating debt．．．．．．．．．．．$\quad 24,000$ Pown tax（per $\$ 1,000$ ）．．．．．．．．$\$ 7 \cdot 70$ Total debt Jan．15，1896．80，000 $\mid$ Population 1890 （of town）．．．．2，885
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 vearly for improvements or sinking funds．
INTEREST on the honds due in 1914 is payable at Boston and Pitts－
field：on others at Pittsfield，Mass．


INTEREST on most of the bonds is paid only at the office of the City Treasurer; on some small issues, in Boston.
TOTAL DEBT, ETC.-The subjoined statement shows Fall Rivers's held by the city against the same, on the dates named:
Moniopal bonded debt
$\begin{array}{r}\text { Jan. 1,97. } \\ \mathbf{8 2 , - 6 0 , 5 0 0} \\ 73,905 \\ \hline\end{array}$
Total debt.
Blaking fund,
Net eity debt $\qquad$ $2,334,405$
440,227

Specilty dunt
\$1,894,178
Water debt (additional)
Water sinking funds
Net water debt.
Tot-net debt less apecial toan
special toans. $82,817,502$
ASSESSED YALUATION-The eity's assessed val

|  | Real | Personal | Total | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Year |  |  | Valuation. |  |
| 1896 | 41,935,800 | \$27,350,696 | \$69,286,496 | \$17.00 |
| 505 | 40,013,050 | 25,195,128 | 65,238,178 | 17.20 |
| 94 | 38,869,500 | 24,769,063 | 63,638,563 | 16.80 |
| 1890 | 32,459,650 | 21,013,533 | 53,473,183 | $16 \cdot 40$ |
| 1885 | 2,150,650 |  | 43,820,005 | $18 \cdot 8$ |

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 1896 , ac74,398; In 1880 it was 48,961 ;
cording to local ngur $s, 97,355$.

FITCHBURG.- $\left\{\begin{array}{l}\text { HENRYF } \\ \text { GEORGE E }\end{array}\right.$

This city is in Worcester County.

## LOANS- <br> When Due.

48, J/6D. $\$ 2,000$ (reg.) Dee. $1,97.09$ 48, MAN, 9,000 (reg.)Nov
BURANK HOsITM
FIRE, $\$ 800,000($ regin)
DEPATMENT
48, A\&0, 86,000 (reg.) 1898 to 1900
$48, J \& \mathrm{D}, 35,000$ (reg. Dee. 1, 1903 City Bosps
$44, J \& D, 8200,000($ reg. ) June 1,13 4s. J\&D, $\$ 8,000$ (reg.)

5,500 (con.)......... 1.1 . 48, MdeN, 2,500 (rego) Nov. 1,1902 43, ...... 8tatios-
4s. A\&O, 32,000 (reg) 1897 to 190 ,
4s, J\&D, 87,000 (coupi
1898 to 1899
48, J\&D, 20,000 (reg.) Nov. 1,1902 4s, MkD, 25,000 crei.iDe $15,1,1914$ 48, J\&D, 50,000 (reg.)June 1, '25 $48, \mathrm{~J} \& \mathrm{D}, \$ 5,000$ (reg.) ..... Dee. 1 ,

PAR VALUE OF BONDS. - The bonds are for 81,000 ath regatered and part coupon.
INTEREST on coupon bonds is payable in Boston at Merohants' ne interest on reglatered bonds is remitted by oheek.
TOTAL DEBT, SINKING FUNDS ETC. -The subjoined statement olty agalnat thes same, and the water debt, on the lot of December the Total elty debe Docember $1 \ldots, \ldots 1,798,500$
Total city debt December 1.... $81,798,500$
8 8irking funds, cash, etc....... 292,225
Net debt on December 1 . ... $\$ 1,506,275 \quad \begin{aligned} & \$ 1,321,879 \\ & \$ 1,242,312\end{aligned}$
Water debt, included above.... $\$ 736,000$........... $\$ 738,500$ The total elty debt on December 1, 1894, as given in the above, inolnded temporary loans to the smount of $\$ 100,000$, and on December 1 , are invested in sundry municipal bonds.
ASSESSED VALUATION.-The eity's asseased valuation and tax

Real

$1896, \ldots \ldots \ldots . . .816,113,647$
$1895, \ldots \ldots \ldots . .15,329,719$
$1894 . \ldots \ldots .$.


POPULATION - In $1898 \quad 3,591,126 \quad 15,476,216,-16 \cdot 40$
POPULATION,-In 1896 population was about 27,500; in 1890 it

## FRAMINGHAM.-JoHN B. Lombard, Treas'r.

This town is in Miadlesex County.
LGANS- When Duc. Net debt Feb. 1, 1897... $\$ 195,500$
4, FdeA. 8140,000
Interest is parable Ang. 1, 1908
Bonded debt Feb. 1,'97.. 8140,000
Floating debt.
Total debt....
sinking funds

FRANKLIN CO.-E. A. Newoomb, Treasurer. County seat is Greenfield.
$\begin{array}{r}411,121 \quad \text { \$1,604,000 } \\ \hline 161,688 \\ \hline\end{array}$
LOANS-
When Due. 48, M. \& Y 84,250 (coup.)..... 1898 48, M\&N, 10,000 (reg.) Nov. 1,1903 48, MaN, 35,000 (reg.) Nov. 1,1912 , 48, J\&D, 6,000 (reg.) Dee. 1, 1906 STDEWALE45, J\&D, 6,000 (reg) 1897 to 1899 1897 to 1900
$48,3 \& \mathrm{D}, 82,000$ (reg.)..... Dec. 1 , $4 \mathrm{~m}, \mathrm{M} \& \mathrm{~N}, 3,000$ (reg.) $\begin{aligned} & \text { 1897 to 1. } 1.99\end{aligned}$ 4\&, AtO, 50,000 (reg) Oct., 1903
48, J\&v, 20,000 (reg.) W. 1897 to 1903

WW ATER- 850,000 (reg.) Apr, 1,98
49, J.J., 100,000 (rea.) July 1,1901
$4 a, ~ M, \& \mathbb{X}, 11,000(\mathrm{reg}$ ) Nov. 1,1902 48, M\&X, 11,000 (reg.) Nov. 1,1902
$48, ~ M \& N, ~ 25,000$ (reg.) Nov. 1,1903 , AkO, 50,000 (reg.) Oot. 1, 1903 $6 \mathrm{~m}, \mathrm{~J} \$ \mathrm{~J}$. $80,000(\mathrm{con})$.Jul 's 1,1905 6s, JkJ, 20,000 (cou.) July 1, 1906 $4 \mathrm{~A}, \mathrm{~A}: 0,300,000$ (reg.) Apy .1922 boads are for $\$ 1,000$ each, part

LOANS- When Dice.
AbOLITION Clay Hill Crossing. 4s, J\&D. $84,000 \ldots$. Oct. 15, 18989 4s, J\&D, $1886 . . .$. Oct. $^{\text {Ot. 15, }} 1900$ BRIDGE LOAN4s, J \& J, $88,000 \ldots$ 0...... M May 1,1905 4s, JdaJ, $\$ 10,925, \ldots$. On demand RBNEWAL RR. BoNDS 15,1898 48, J\&J, \$15,000..... Oet, 15, 1898 $\$ 3,000$ due $y^{\prime}$ rly) to Oct. 15, 1902 4n, AdEO, 82,500 .....Nov. 1, 1897 44, J\&J, 4,000..... Oct. 15, 1898 ( $\$ 2,000$ due $y^{\prime} \mathrm{rly}$ ) to Oct. 15, 1899 TAX FREE.-All bonds issued by this town are exempt from taxation.
HADLEY.-H. S. Shipmañ, Treasurer.
This town is in Hampshire County.

| $\begin{aligned} & \text { LOAN } \\ & \text { Tow } \end{aligned}$ | When Due. | 4s, $\ldots \ldots$, $\$ 3,000$. On demand 4s, ....... 25,000. On demand |
| :---: | :---: | :---: |
| 3s, | \$5,000.. Nov. 8, 1897 | Total debt Mar, 1, 1897...\$77,588 |
| 4128, | 5,000. On demand | Sinking fund assets........ 25,793 |
| 4 A \& $41_{28}$, | 42,000. 1901 | Net debt Mar. 1, 1897...... 51,795 |
| 48, | 5,000.Dee. 5, 1897-8 | Tax valuation in 1896....955,052 |
| 48, | 10,000.Nov. 1, 1899 | Tax rate (per 91,000 ) ........ 16.00 |
| 48, | 4,000.Sep. 18, 1899 | Population in 1895 was...... 1,708 |
| 48, | 6,000.8ep. 18, 1904 | Population in 1890 was...... 1,669 |

## HAMPDEiN CO.-M. Wells Bridge, Treasurer.

County seat is springtield.
LOANS
COURT HOURE NOTES- When Due.
7 7, ....., $\$ 60,000 . . . .$. Jan. Jan. $^{1,1898}$ $78, \ldots .{ }^{\$ 860,000 . . . . . . J a n . ~ 1, ~} 1898$
( $\$ 10,000$ due y'ry) to Jan. 1,1903 JAIL \& H. OF CoRr. BoNDS- 1906 $38, ~ F \& A, \$ 200,000 . . . A u g . ~ 1,1906$
Bonded debt Jan. 1,97...8200,000 Float'g debt and notes 90,960
Total ................. $\$ 497,450$
Net debt on Dec. 1.. $\$ 284,332 \quad \overline{\$ 283,428} \overline{\$ 253,867} \quad \$ 282,366$ The sinking fund recelves yearly about $\$ 25,000$, and is invested in郎
ASSESSED VALUATION.-The city's assessed valuation and tax rate at varions perfods lave been as follows, real estate being taken "at about three-fourths cash value:

| Years- | Real. | Personal. | To | \$1,000 |
| :---: | :---: | :---: | :---: | :---: |
| 1897 | \$12,181,440 | \$3,381,098 | \$15,562,538 | \$18.00 |
| 1896 | 12,021,300 | 3,501,084 | 15,522,384 | $17 \cdot 70$ |
| 1895. | 11.849,950 | 4,058,546 | 15,908,496 | 16.40 |
| 1894. | 11,523,700 | 4,097,478 | 15.621,178 | 16.80 |
| 1890. | 9,928,400 | 4,024,064 | 13,952,464 | 15.50 |
| 1880. | 5,476,770 | 2,624,380 | 8,101,150 | 22.00 |

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.
GRAFTON.-This town is in Worcester County.
EOADNS BoNDS- When Due. |Tax valuation, real.... $\$ 1,758,000$ 48, A\&O, $\$ 63,000 \ldots .$. Oct. 1, $1898 \left\lvert\, \begin{aligned} & \text { Tax valuation, pers' } 1 \ldots \text {, } 637,645 \\ & \text { Total valuation } 1897 \ldots 2,395,465\end{aligned}\right.$ (\$1,500 due yearly) to Oct. 1, 1939 Tax rate (per $\$ 1,000$ ) ........ $\$ 17.00$ Total debt October, $1897, .863,000$ Population in 1890 was.......5,002 INTEREST is payableat Grafton. Population in 1880 was pulation in 1880 was...... 4,030

GREENFIELD.-WM. BLAKE ALLEN, Treasurer. This town is in Franklin County. The flre district is a muniolpal cor poration within the town and has a distinet debt.
$\mathrm{s}, ~ A d O, \$ 10,000 \ldots$ Oot. $15,1901-2$
8, A\&O, 15,000...Oct. 15, 1903-4 SEWER LOANis, Jd:J, $\$ 12,000 \ldots .$. July 16, 1914 Interest is payable at Greenfleld. Water deht (additional). $\quad 56,375$ Tax valuat'n real (est, $4,460,000$ Tax valuat'r, pers'l(est.) 1,240,000 Total valuat'n'97 (est.) -5,700,000 Tax val'n, Fire Dis. 1896,4,605,734 Assessment same as actual value. Town total tax $1897 \ldots \ldots . . \$ 15.00$ Eire District tax.............. $\quad 70$ Population in 1896 was...... 6.229
tion


Total debt............... $\$ 290,960$ $\begin{array}{lr}\text { Sinking fund. . } \\ \text { Net debt Jan, } 1,1897 . & 40,179 \\ \text { N }\end{array}$ Net debt Jan. $, 1897,2,250,181$
Tax valuation in $1896.124,651,842$ Total tax (per $\$ 1,000$ ), '95.. $\$ 12 \cdot 00$ Population in 1890 was ... 135,713 Population in 1895 was... 152,721
LOANSOn demand
Total debt Jan. 1, $1897 \quad \$ 32,500$
Tax valuation $1896 . \ldots 23,928,964$ Tax valuation $1896 \ldots . .23,928,964$
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 23,500$.
ER LO STATE TRFASRRE
$34 \mathrm{HE}, \mathrm{J} \& J, \$ 7,000$ Jan Tax rate (per $\$ 1,000$ ) ... 9.57 Population in 1890 was..... 38,610
rable in Greenfield.
INTEREST on the jail loan is payable in Greenfield.
TAX FREE.-All bonds issued by this company are exempt from taxation.

GARDNER.-J. D. EDGILL, Treasurer.
This town is in Worcester County.
$4 \mathrm{~s}, \mathrm{~J} \& J, 355,000 \ldots .1903$ to $1924 \mid$ Tax valuation in $1896.85,155,768$ Bonded debt Aug. 5, '97.. $\$ 42,000$ Tax rate (per $\$ 1,000$ ) ........ $\$ 22 \cdot 00$ Time loans Total debt Aug 5, 1897... 187,500 Population in 1880 was......4,988. INTEREST is payable at the First National Bank, Gardner, Mass.

GLOUCESTER.- $\begin{aligned} & \text { BENJ. F. COOK, Mayor. } \\ & \text { EDWARD DOLLIVER, Treasurer. }\end{aligned}$
Gloucester is in Essex County.
LOANS-

## CAME AND P

High school notes. Highway improvement. 1899 Improvement do Mudo do ....1893.. Munielpal loan........... 1895 Policeand armory notes.1889.. 4 J \& J Jan. 1, 1899 Sehool note8............1895.. .. M \& S ................... 38,000 Various purposes notes.......... . Various 1897 to 1907 166,500
Drainage bonds INTEREST on the city bonds is payable at the First National Bank of Boston; on the city notes at City Treasury.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statemen to shows Gloucester's total mumioipal debt and the sinking fund held by $\begin{array}{lllll} & 1896 \text {, } & 1895, & 1894 . & 1893 . \\ \text { Total funded debt...... } \$ 497,450 & \$ 462,153 & \$ 400.850 & \$ 401,450\end{array}$ Floating debt ............ nil. nil. $\quad 4,323$ nil.

INTEREST on the jail and house of correction bonds is payable at
and the First National Bank of Bosion, Mass.; all other intere
the Springfield Institute for Savings, Springtield, Mass.

HAVERHILL.-Arthur E. Leach, City Aud'r. Haverhill is in Essex County, Haverhill's water debt was ereated
to pay for the water works which the city recently bought from the to pay for the water works w.
Haverhill Aqueduct Company.


INTEREST on the water bonds and on the $\$ 70,000$, the $\$ 90,000$ and the $\$ 00,000$ lots or the city bonds is payable at National Bank of Re demption, Boston, while that upon the other city bonds is payable at Treasurer's office
TOTAL DEBT.-The following statement shows Haverhill's total municipal debt, the sinking funds held by the city against the same, Bonded debt Bonded debt $\qquad$ Jan. 1, 1897. Jan. 1,1896. Mar. 1,1895 Net debt $\quad \overline{\$ 549,325} \quad \overline{\$ 542,704} \quad \overline{\$ 451,644}$
Net water debt (additional) ...... \$733,935 \$710,974 \$655,509 Additional temporary lo $o \mathrm{n}$, in anticipation of taxes, authorized Jau. 15, 1897, to the amount of $\$ 200,000$.
ASSESSED VALUATION of the city and the tax rate have been as rollows in the years indicated. Property is assessed at about $3_{4} 0$ its actual value

|  |  |  |  | Taxrate |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & \text { Years. } \\ & 1896 \ldots . . \end{aligned}$ | $\begin{gathered} \text { Real. } \\ \$ 16,667,257 \end{gathered}$ | Personal. <br> $\$ 4,561,414$ | $\begin{gathered} \text { Total. } \\ \$ 21,228,671 \end{gathered}$ | $\$ 16 \cdot$ |
| 1895 | 16,058,448 | 4,734,556 | 20,793,004 | 116.70 |
| 1894 | 15,749,943 | 4,686,362 | 20,436,305 | 17.80 |
| 1890 | 13,139.666 | 4,731,106 | 17,870,772 | $17 \cdot 00$ |

POPULATION.-Population in 1890 was 27,412 ; in 1880, 18,472
in $1870,13,092$; in 1895, 30,209 .
On January 4, 1897, Haverhil annexed the town of Bradford and assumed its indebtedness, which is as follows:

LOANS -
$48, \mathrm{~J} \& J, \$ 9,450 \ldots . . . \mathrm{Jan}^{2} 1,1898$ ( $\$ 1,050$ due yearly) to Jan. 1,1996 4s, A\&O, $\$ 10,800 \ldots$... Oct. 1, 1897 (\$2,700 due yeariy) to Oct. 1900 48, J\&J, $\$ 15,000 \ldots \ldots . . J a n .1,1898$ (\$1,000 due yearly) to Jan. 1, 1912
${ }^{4}{ }^{128}, J \& J, \$ 7,000 \ldots$...July 1,1898 (\$500 due yearly) to July
IMPROVEMENT BONDS
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 25,000 . . . \mathrm{Jan} .1,1903$
$\langle \$ 2,500$ due yearly) to Jan. 1, 1912
HinGHAM.-William Fearing 2d, Treasurer.
This town is in Plymouth County.
LOANS-
When Due.
${ }^{3} 4 \mathrm{~s}, \mathrm{M}, \mathrm{KN}^{2}$
( $\$ 4,000$ due yearly
Electric Light
s, M\&S, $\$ 18,000$.
1898-1904
Total debt Feb.,15, 1897 \$50,000 Aax valuation 1896......4,082,508 Tax rate (per $\$ 1,000$ ) .... $14 \cdot 80$ Population in 1895 was...... 4.819

## HOLBROOK.-George T. Wilde, Treasurer.

 This town is in Norfolk County.LOANS- When Due, Total debt Jan. 1, 1897.. $\$ 158,017$
Sinkine fund assets ATER WORKS
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 30,000 \ldots .$. Apr. 1, 1907
4 s , A.\&O, $30,000 \ldots .$. Apr, 1,1912
 ss, Interest is paid in Boston. $\begin{array}{lr}\text { Sinking fund assets...... } & 28,494 \\ \text { Net debt Jan.. } 1,1897 . . . & 129.523\end{array}$ Total value town prop ty 177,251 Tax rate (per \$1,000) .... 20.00 Population in 1895 was. Population in 1890 was.

HOLLISTON.-James F. Fiske, Town Treas. This town is in Middlesex County.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Assessment about } \beta_{1} \text { actual value } \\ & \text { Total tax (per } \$ 1,000 \text {, } \$ 24 \cdot 40\end{aligned}\right.$ Notes due 1897 to $1905 . \quad \$ 19,500$ Total debt Feb, 1, $1897 . \quad 34,500$ Tax valuation 1897.... 1,555,078 $\mid$ Population in 1890 was.......2,616

HOLYOKE.- \{GEO. H. SMISH, Mayor.

- This city is in Hampden County.
LOANS- -Interest.- NAME OR PURPOSE.
C bonds

School loan.
Sewer bonds
Water loan. .
Holyoke \& Westf. RR
City notes.
INTEREST on to 30000
NTEREST 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 debtand the sinking fund held by the




Net debt......... $\overline{\$ 1,525,948} \overline{\$ 1,167,184} \overline{\$ 1,310,284} \overline{\$ 1,206,017}$ Water debt,incl. above $\$ 250,000 \quad \$ 250,000 \quad \$ 250,000 \quad \$ 250,000$ CITY PROPERTY-Included in the city's sinking fund as given
above for January 1, 1897 , is $\$ 226,500$ Holyoke \& Westfileld RR, stock
This railroad is leased to the New Haven \& Northampton and has paid This railroad is eased to the New Haven dorthampton and ias pain water-works is estimated at $\$ 1,005,612$. The water-works of the city are valued at $\$ 1,100,000$.
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 | Personal | Total |  |
| :---: | :---: | :---: | :---: | :---: |
| 1897... | \$25,057,810 | \$7,414,450 | \$32,472,260 | \$15.80 |
| 1896 | 21,908,720 | 7,648,505 | 29,557,225 | 16.40 |
| 1895 | 20,578,390 | 7,126,235 | 27,704,625 | 16.80 |
| 1894 | 19,856,850 | 6,897,915 | 26,754,765 | 15.00 |
| 1890. | 16,914,870 | 5,158,955 | 22,073,825 | 18.00 |

POPULATION-In 1896 population was 44,153 ; in 1890 it was ing to local tigures) it was 44,153

HOPKINTON.-This town is in Middlesex County.
LOANS- $\quad$ Amount. $\mid$ Tax valuation in 1897, $\$ 1,815,590$ Other debts.............. 46,553 Tax rate (per $\$ 1,000$ ) 97 Total debt Aug. $1,1897 . . . \quad 92,552 \left\lvert\, \begin{array}{ll}46,53 & \text { Population in } 1895 \text { was....... } 4,088\end{array}\right.$

HUDSON.-Savillian Arnold, Treasurer.
This town is situated in Middlesex Countr.

## LOANS- Town Notes Water Notes

Amount. $\mid$ Net debt July 1, 1897
. $\$ 132,352$

 Electric light notes ...... 18,000 Population in 1895 was......5,30 | Total debtJuly 1, $1897 .$. | 178,000 |  |
| :--- | :--- | :--- | :--- |
| Cash \& uncollected taxes | 45,648 | $\begin{array}{l}\text { Population in } 1890 \text { was.......4,670 } \\ \text { Population in } 1880\end{array}$ |

HYDE PARK.-Henry S. Bunton, Treasurer. This town is in Norfolk County.
LOANS- When Due. Total debt Nov. 1, 1897. \$166,600 TowN BONDS - $\quad$ Sept. 1,1898 Tax valuation, real..... 8,337,950 $4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 2,000 \ldots$ 1s, MaN, 12,000 ........Nov. 1, 1898 (\$2,000 due yearly) to Nov. 1, 1903 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 2,000 \ldots$.......July 1, 1898 (\$1,000 due evearly) to July 1, 1899 4 s , $\mathrm{A} \& \mathrm{O}, \$ 600 \ldots . . .$. Aug. 1,1898
SEWER LOAN-
1898-1927
(\$5,000 annually on May 1.)

## IPSWICH.-Thomas E. Condon, Treasurer.

his town is in Essex County

LOANS-
When Due.
4s, J\&J, \$136,000....July 1, 1924 Bonded debt Jan. 1, $97 . . \$ 136,000$ Floating debt.............
Total debt Jan. $1,1897 . .440$
162,440
Total debt Jan. 1, 1897.. 162,440
Sinking fund. Net debt Jan. 1, $1897 . . . .159,040$ Population in 1890 was.......4.439 INTEREST is payable in Boston at the office of the Old Colony Trust
Company.
LA WRENCE-\{ $\begin{aligned} & \text { GEORGE } \\ & \text { R. J. SHEA, AUNKINS, Mayor. }\end{aligned}$
This city is in Essex County.
LOANS-
Com And PURPOSE. Interest. Payable. When Due. Outstand'g Cemetery bonds, $1893 \ldots . . .{ }^{2}$....... 1896 to 1903 \$20,000 Gale's Hill improve. notes... 4 M \{Nov.1,96-1900\} 25,000 Municipal debt
Public buildi 1894
Tax valuation, real ... $\$ 2,000,00$ Tax valuation, person'l $1,000,000$ rotal valuation $1897 \ldots 3,000,000$
Assessment about al actual Assessment about 34 actual value. Population in 1895 was......4.72

Sewe
( $\$ 6,500$ due
doan, $1884 \ldots \ldots \ldots \ldots \ldots$
do $1892 \ldots \ldots \ldots \ldots$.
do $1893 \ldots \ldots \ldots$.
do Ward $6,1895 \ldots \ldots$
do
( $\$ 1,500$

Union Street bridge........... 4 J J \& J July 1, 1902 $\begin{array}{ll}\text { do } 1876 \ldots \ldots \ldots \ldots . . & 6 \\ \text { do } & 1893 \ldots \ldots \ldots \ldots \\ \text { do } & 4 \\ 4 & \text { A } \\ \text { \& }\end{array}$ do $1894 \ldots . . . . . . . . . . .$. 1894.................. Subject to call after Oct. $1,1924.1914 . \quad 175,000$

PAR VALUE OF BONDS.-The bonds are of various denomina tions
TNTEREST is paid at the Tremont Bank in Boston and by the City TOTAL
TOTAL DEBT, SINKING FUND, ETC.- The total debt of Law rence on May 1, 1896, was $\$ 1,78,000$. The subjoined statement show the total debt, the sinking fund held by the city against the same, and the water debt, on the dates named:

Jan. 1,1896. Jan. 1,1895. Jan. 1, 1894
 Sinking funds, etc................. $530,715 \quad 530,338 \quad 181,988$

Net debt on Jan. 1......... $\$ 1,283,745 \quad \$ 1,258,496 \quad \$ 1,351,678$ 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 ta rate taken at " fair market value."

| Years- | Real. | Persone |  | . |
| :---: | :---: | :---: | :---: | :---: |
| 1896 | \$26,669,525 | \$8,214,698 | \$34.884,223 | \$15.60 |
| 189 | 25,308.525 | 8,257,613 | 33,566,138 | 16.00 |
| 1894 | 24,997,875 | 8,438,718 | 33,436,593 | $16 \cdot 00$ |
| 1880 |  |  | 24,187,140 | 16.80 |

POPULATION,-In 1895 population was 52,153 ; in 1890 it was

## LEOMINSTER.-C. A. Joslin, Treasurer.

 This town is in Worcester County
## LOANS-

## $42_{2 s}, \mathrm{M} k 8,820,000$ <br> 

45, MdN, $50,000 \ldots$... 1,1900 4s, J\&ED, $40,000 \ldots$.....May 17, 1900
 $42_{2 s, ~ M \& N,} \$ 7,000$...Nov. 1,1903 $4 \mathrm{~s}, \mathrm{~J} \mathrm{\& D}, \quad 3,500 \ldots .$. ...... 1,1901
 94,500.... 1900-1907
 $\$ 7,000$ in $1905, \$ 6,000$ in 1907.)
\& Trust Co. of Boston; on the 4 per pent general debt loan at Leoming ter; on all other loans at Boston.
LEXINGTON.-L. A. SAville, Olerk.

## This town is in Middlesex County.

SCHOANS HOO
$3 \geqslant 38$, Var., $818,000 \ldots \ldots .1898-1900$ -6,000 due ye.... 18 Watke 度 $82,500 \ldots \ldots . . .$. 48. M\&N, 8200,000 ..... 1897-1916 $4 \mathrm{~g}, \mathrm{~J} \& J, 89,000$, g....July 1, , $98-06$ ( $\$ 1,000$ due yearly.)

 Floating debt................ $\$ 324,00,550$ Town Hall dsei. hi. debt: 117,700 Funds held in trust...... $\quad 19,314$ Total debt Jan. 1, $1897 \ldots 5$... 565,064
Tax valuation, real......5,166,629 Tax valuation, personal. 1673,629 Tot'l valuation in 1896...6,140,448 Total tax (per $\$ 1,000$ )... $\$ 21.75$ Population in 1895 was.......9,214

Trust funds, 6s....... $\$ 21,500$
Bonded debt Jan. 1, $1897 . \$ 258,000$ Bonded debt Jan. 1, 1897. $\$ 258,000$ Tax valuation, reas..... $3,997,691$ Tax valuation
Tax per $\$ 1.000$ Population in 1895 was.......315,497 Population in 1890 was......3,197
Population in 1880 was......2,460

## LINCOLN.-Chas. S. Wheeler, Treasurer.

## This is a town of Midallesex County

$\qquad$ When Due. $\mid$ Total valuation 1896 ... $82,128,454$
 Water debt......189...... 831,000
Total debt Mar., 1896...... 31,000
INTEREST ts payable at Nattonal Bank of Commonwealth, Boston.

## LONG MEADOW.-WM. F. Emenson, Treas.

 This town is in Hatupden CountyWOAANS-
4s, JkJ, 830,000 .....JJan. 1, 1925
Intercht pald in Springtleld, Mass.
$\begin{array}{cc}\text { Total debt May, } 1896 . . . . & 831.500 \\ \text { Tax valuation, real...... } & 664,815\end{array}$

LOW ELL- $\begin{gathered}\text { WILLIAM } \\ \text { C. COURTNEY, Mayor. }\end{gathered}$
This elty is in Middiesex County.


|  | Mar. 31,97. |  |  |
| :---: | :---: | :---: | :---: |
| Total debt (incl. | \$3,793,040. | $\$ 3,820,340$ | $\begin{aligned} & J a n, 1,96.688,030 \\ & \$ 3,680 \end{aligned}$ |
| Sinking funds. | 398,157 | +391,279 | -580,032 |
| Net deb | 83,394,883 | \$3,429,061 | \$3,107,998 |
| Water debt (included above) | . \$1,269,000 | \$1,275,000 | \$1,301,000 |
| Water debt s. $f$. do | \$200,206 | \$196,691 | \$177,205 |
| CITY PROPERTY.-Th erty valued at $\$ 6,349,0576$ | ity owns real | estate and | nal prop- |
| ASSESSED VALUATIO <br> actual value) and tax rate in | -The city's ifferent year | ssessed v ave been a | tion (about llows: |

 POPULATION. -In 1895 population was 84,359 ; in 1890 it was
77,696 ; in 1880 it was 59,475 .

## L Y NN. $-\left\{\begin{array}{l}\text { WALTER L. RAMSDELL, Mayor. } \\ \text { HARTWELL } \\ \text { S. FRENCH, Treasurer }\end{array}\right.$

This city is in Essex County. Lynn pays to the sinking fund yearly an amount of money suffiefent, with the accumulations of interest on the sinking fund investments, to pay off the entire debt at maturity.

(c) coupon, (r) registered.

The loans marked thus (") In the above table are anthorized by spectal acts of Legislature in excess of the city's legal debt limit. The
PAR VALUE OF BONDS.-The bonds are $\$ 500$ to $\$ 2,500$ each.
INTEREST-WHERE PAYABLE.-Coupons are payable at the other interest is payable by City Treasurer only.
TOTAL DEBT, ETC.-The total debt on May 1, 1896, was $\$ 3,923$, sinking fund held by the city against the sime, the water debt, and the oity's floating debt, on each of the dates indicated.

| Funded debt (exel. of water) | $\begin{array}{r} \mathrm{Jan.}, 1,96 . \\ .82,095,800 \\ 514,327 \end{array}$ | $\begin{aligned} & \text { Dec., } 1894 . \\ & \$ 2,076700 \\ & 486,056 \end{aligned}$ | $\begin{array}{r} \text { May } 10,93 . \\ \$ 1,793,000 \\ 430,199 \end{array}$ |
| :---: | :---: | :---: | :---: |
| Net debt. | 81,581,473 | \$1,590 | \$1,3 |
| Water debt (additional) | ,780,300 | \$1,620,300 | $\$ 1,626,500$ $\$ 500,000$ |
| Floating debt (additional) |  | \$331,000 | \$500,000 |
| Total net municipal debt., | 83,096,038 |  |  | Floating debt (additiona)

Total net municipal debt.
\$3,096,038
The funded debt as given avove for 1896 includes oans to the amount of $\$ 500,000$ in excess of debt limit and issued under authority of special acts of Legislature.
CITY PROPERTY AND WATER WORKS. -The eity property to $\$ 1,622,625$. Total cost of water works to Jan. $1,1895, \$ 2,107,290$, DEBT LIMITATION. - See general remarks and laws cited under State of Mrasamensetts, It will be noted there that the general debt state of Massachusetts. It wili be note per cent. But in addition Lynn has been given anthority from time to time to issue various epecial amounts of bonds. ASSESSED VALUATION.-Assessed valuation and tax rate, rea
estate belng taken "at about three-fourth cash value," have been:

| Years- | Real | ssessed Valuatio Personal | $\longrightarrow$ Rate of Tax |  |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  | \$50,850,653 |  |
| 1896. | \$40,453,141 | \$10,288,605 | 50,741,746 | \$17.40 |
| 1895 | 10,441,874 | 39,256.182 | 49,698,056 | $17 \cdot 20$ |
| 1890 | 29,390,332 | 11,340,046 | 40,730,378 | 15.00 |
| 1880 | 17,913,543 | 5,470,192 | 23,383,735 | 17.60 |
| 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.- JOHN E. FARNHAM, Mayor.
This city is in Middlesex County, and was incorporated Jan. 2, 1882 LOANS- When Due. LOANS- When Due
$4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 5,000$ ( $\$ 1,000$ due yearly) to Mar. 15,1898 $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}$, $\$ 7,000$.....Mar. 15,1898 (\$1,000 due yearly to Mar, 15,1904 4s, J\&D, $\$ 6,400 . . . J u n e, 98$ to '05 48, J\&J, ${ }^{(\$ 800 \text { due yearly). }} \$ \$ 0.000$...July 1,1898 (\$1.000 due yearly) to July 1, 1906
 FTRE DEPARTMENT.)
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 3,000 \ldots .$. May $1, ~ 898$ ( $\$ 1,000$ due vearly) to May 1,1900 $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}$, \$2,100..... Nov. 1,1897 ${ }_{4 \mathrm{~s}}(\$ 300$ due yearly) to Nov. 1,1903 48, A\&O, \$10,800 .... Apr. 1 , 1898 ( $\$ 6000$ due yearly) to Apr. 1 1915 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$, $\$ 1,000 \ldots . . \mathrm{June} 1,1898$
( $\$ 1,0$ due yearly) to June $1,1 \times 98$ 4?,.... \$2.500....... 1898-1900 s , J\&J, $\$ 80,000$ $4 \mathrm{~s}, \ldots . \mathrm{C} .10,000$.....July 3,1944 48, J\&J, $10,000 \ldots . .$. July 3, 1947 S8, M\&N, 4, 4800....... May 15,1898 ( $\$ 1,600$ due yeariy) to May 15,1900 (\$1,800 due yearly) to Nov. 1, 1898 4 s , J\&J, \$25,000..... July 15, 189 ( $\$ 5,000$ aue y'rly) to July 15,1902 4 s , A\&O, $\$ 8,000$.... Apr. 1, 1898 (\$4,000 due yearly to Apr. 1, 1899 $\$ 5,500$ due $\mathrm{y}^{\prime} \mathrm{r} \mid \mathrm{y}$ ) to Mar. 1,1902 4s, M\&N, \$90.000 ...Nov. 1,1897 $\$ 5,000$ due yearly) to Nov. 1, 1914
s, J\&J, $\$ 31,500$...July 1,1898
sit , J\&J, $\$ 5,600$....July 1,1898 \$2. ${ }^{2}$ du due yearly, to July 1, 1905 (\$1,850 due yearly) to June 1, 1915 4, J\&J, \$2,000 ....July 1, 1898 s, F\&A, $\$ 55,000$ ) to July 1, 1898 s, (\$1,000 annually.) 1898 to 1902
INTEREST is payable at the National Bank of Redemption of
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Malden's total debt and the sinking fund held by the cit,

 | Sinking fund, etc... | 130,616 | 136,000 | 159,081 | $\$ 1,239,050$ |
| :--- | ---: | ---: | ---: | ---: |
| Sis,220 | $\$ 971,950$ |  |  |  |
| 93,351 |  |  |  |  |

$$
\begin{array}{lllll}
\text { Net debt......... } \overline{\$ 1,495,681} & \overline{\$ 1,404,019} & \overline{\$ 1,123,830} & \overline{\$ 878,599} \\
\text { ater debt (incl'd). } & \overline{\$ 549,000} & \\
\$ 580,0100
\end{array}
$$ $\begin{array}{rrrrr}\text { Water debt (incl’d). } & \$ 549,000 & \$ 550,010 & \$ 1585,000 & \$ 558,000 \\ \text { Water sinking fund. } & \$ 77,330 & \$ 95,677 & \$ 69,262 & \$ 55,890\end{array}$

CITY PROPERTY. - The city owns property valued at $\$ 1,354,959$. not including the water works, which cost $\$ 977,013$.

ASSESSED VALUATION.-Valuation and tax rate have been as value:

| Years- | Real. | Personal. | Total. | Rate of Ta. |
| :---: | :---: | :---: | :---: | :---: |
| 1896. | \$21,299,200 | \$2,500,360 | \$23,799,560 | \$16.00 |
|  | 20,475,500 | 2,596,440 | 23,071,940 | 15.70 |
| 1894 | 19,663,700 | 2,461,276 | 22,124,976 | $15 \cdot 70$ |
| 1890. | 15,167,000 | 2,090,475 | 17,257,475 | $15 \cdot 10$ |

POPULATION.-In 1895 population was 29,706 ; in 1890 it was P,031; in 1880 it was 12,017; in 1870 it was 7,367. Present popula-MANCHESTER.-Edwin P. Stanley, Treas. This town is in Essex County.
 Tax valuation, real..... $\$ 3,752,540$
Tax valuation, personai
3 $\begin{array}{lll}\text { Tax valuation, personal } & 3,508,092 \\ \text { Total valuation, } \\ 1897 \ldots & 7,260,632\end{array}$ Tax rate (ar $\$ 1001 . .7,260,632$ Assessment is about aetual value Bonded deht, Feb. 1,'97 \$139,650 Population in 1890 was

MARBLEHEAD.-William Gilley, Treas
This town is in Essex County.
LOANS- When Due. ELECTRC-LTG

July 1, 1924
4s, J\&J, $\$ 50,000$.....J
48, A\&O, \$42,000......1898-1906 (\$3̃,000 due yeariy on Oct. 1.)
4s, J\&D $\$ 12,000$.....June 1, 1898 (\$1,000 due yearly) to June 1, 1900 $48, \mathrm{~J} \& \mathrm{D}, \$ 4,000 \ldots . .1897$ to 1898

INTEREST on the electric-light and water-works bonds is payable
at Boston; on the refunding bonds at Boston and Marblehead; on

BONDED DEBT on October 1, 1897 , was $\$ 312,000$; water debt (included), $\$ 220,000$;
sinking fund, $\$ 2,000$.

TAX VALUATION (about the same as actual value) and tax rate

| Years- | Real Assessed Valuation- |  |  | Rate of Tax per $\$ 1,000$ |
| :---: | :---: | :---: | :---: | :---: |
|  |  |  |  |  |
| 1897. | \$4,793,650 | \$761,775 | \$5,555,425 | \$16.80 |
| 1896 | 4,735,600 | 800,0 | 5,535,668 | 20.20 |
| 1895 | 4,642,200 | 823,905 | 5,466,105 | 17.70 |
| 1894 | 4,599,650 | 868,480 | 5,468,130 | 17.90 |
| 1891. | 4,213,800 | 832,032 | 5,045,832 | 21.40 |

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

MARLBOROUGH.- $\left\{\begin{array}{l}\text { C. L. BARTLETT, Mayor, } \\ \text { G. S. HASKELL, Auditor. }\end{array}\right.$
This place is in Middlesex County; incorporated as a city on January , 1891

| LTY NOTES | When Due. |
| :---: | :---: |
| CITY NOTES- |  |
| ( $\$ 2,000$ due yearly) |  |
| Town Notes- |  |
| , |  |
|  |  |
| s, J\&D, \$50,000 ....J | Jun |
| M\&N, 6.000 |  |
|  |  |
| SEWER Bonds 1891 |  |
| 4s, Ad\& ${ }^{\text {a }}$ (120,000 .....Apr. |  |
|  |  |
| 48, M\&S, 22,000....Sept. 1, 1914 | 4 |
| SCHOOL NOTES |  |
| (\$3,000 annually 1898 to $191 \cdot 2$, and |  |
|  |  |
| WATER BONDS- |  |
|  |  |
| , J\&J, $\$ 50,000 \ldots . .$. July 1,19 |  |

WATER BONDS-Continued-
48, M\&S, $\$ 125,000 \ldots$...sept. 1,1912 4s, M\&8. 30,000 … . Sept. 1, 1913
 4s, M\&S, $70,000 \ldots .$. Sept. 1,1924 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 18,000 \ldots . . \mathrm{July} 1,1926$ cotal debt Jan. 1, 1897.. \$898,456 $\begin{array}{ll}\text { Sinking funds........... } & 182,451 \\ \text { Net debt Jan. 1, } 1897 . . & 716,005\end{array}$ $\begin{array}{ll}\text { Net debt Jan. 1, } 1897 \ldots & 716,000 \\ \text { Water debt (included) } \ldots . & 538,000\end{array}$ Water debt (included) ...
Tax valuation, real......666,091 Tax valuation, rear........, 203,191 Total valuation 1896...88,869,282 Tax rate (per $\$ 1,000$ ).... $\$ 18.30$ Total valuation 1894 ...8,310,714 Assessment is $7-10$ actual value. Population in 1895 was.... 14,980 Population in 1890 was.... 13,805
Population in 1870 was.... 8,474 $4 \mathrm{4s}, \mathrm{M} \& \mathrm{~N}, 20,000 \ldots . . . \mathrm{May} 1,1904$

## INTEREST on the bonds is payahle at the Winthrop National Bank

WATER WORKS are self-supporting with no charge for fire or stree service. The value of the water works and other property owned by Marlborough is about $\$ 869,810$.

MARSHFIELD.-Geo. H. Weatherbee, Treas. This town is in Plymouth County. Bonds are tax exempt.

LOANS- \&hen Due Tax valuation, real..... $\$ 1,163,030$ $4 \mathrm{~s}, \mathrm{~F} \& A, \$ 55,000 \ldots$ Feb. 12, 1901 Total valuation $1896 \ldots .1,318,125$ Total debt Jan., 1897.... $\$ 55,000$ Tax rate (per $\$ 1,000$ ).... $\$ 16.00$ | Sinking fund.......... | 19,325 | $\begin{array}{l}\text { Assess't is about actual value. } \\ \text { Net debt Jan., } 1897 . . . . .\end{array}$ | 35,675 | Population in 1895 was..... 1,762 |
| :--- | :--- | :--- | :--- | :--- | INTEREST is payable by the Cambridge Savings Bank.

MAYNARD.-W. H. Gutteridge, Treasurer.
This town is in Middlesex County.
LOANS- When Due. Tax valuation, personal. \$657,874 4s, J\&J, $\$ 125,000$....Jan. 1, 1919 Tot.tax (per \$1,000) $1896 \quad 14.00$ Interest is payable in Boston.
Sle Tax valuation, real......1,502,291

MEDFORD.- $\left\{\begin{array}{l}\text { L. H. LOVERING, Mayor. } \\ \text { PARKER R. LITCHFIEL }\end{array}\right.$
Medford is in Middlesex County

| When | $4 \mathrm{~s}, \text { M\&N. } \$ 200,000 \ldots \text { May } 1,1917$ |
| :---: | :---: |
| 8, J \& J, \$7,000 ....... July 1, 1904 |  |
| Dec. 1, 1914 |  |
| ublic Building Boni |  |
| \&J, \$45,000 ...... July 1, 1 | 4s, J\&1, 100,000........ 1899-1923 |
| OV. 1, 1914 |  |
| uly 1, 1899 | 4 s |
| 18,000 ...... 1901-190 | $\begin{aligned} & 4 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, \quad 25,000 \ldots . . \text { Oct. } 1,1919 \\ & 4 \mathrm{~s} \text { J\&D. } 45,000 . . . \text { Dec. } 1,1922 \end{aligned}$ |
| $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 4,000 . . . . .$. July 1, 1904 | 48, J\&J, 6,000 ..... July 1, 1916 |
| 4s, J \&J, 4,000........ July 1, 1907 | 4s, J\&J, 6,000.....July |
| S, J\&J, 21,000 ........July 1, 1908 | 4s, J\&J, $11,000 \ldots .$. July 1, 1918 |
| \&J, 26,000 ....... July 1, 1909 | $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{I}, \quad 15,000 \ldots .$. July 1,1920 |
| uly 1, 1911 | 48, J\&J, 15,000 .....July 1, 1921 |
| 4 s , J\&J, $26,000 \ldots . . .$. July 1, 1912 | 4s, J\&J, 36,000.....July 1, 1923 |
| s, J\&J, $18,000 \ldots . . .$. July 1, 1915 | Bonded deb |
| Sewer Bo | Sinking fun |
| , J\&J, \$20,000 ..... July 1, | Water debt (included).. 484,000 |
| s, A\&O, 10.000 ......Oct. 1, 1905 | Permanent debt (add'l). |
| 4s, J\&.J, 12,000 ...... July 1, 1906 | Perpetual c |
| 4s, A\&O, 10,000...... Oct. 1, 190 | dition |
| s, J\&J, 12,000 .......July 1, 1907 | Unfund |
| \&, J\&J, $10,000 \ldots .$. . July 1, 1915 | Notes..................... $86,165,000$ |
| s, A\&O, 10,000...... Oct. 1, 1915 | Tax valuation, real..... 16,166,050 Tax valuation, person'l 2,182,450 |
| s. F\&A, 80,000 ......... 1916-1919 (\$20,000 due yearly on Aug. 1.) | Tax valuation, person'l $2,182,450$ Total valuation 1897...18,348,500 |
| \&A. $\$ 75,000$...... 1920-1922 | Total valuation 1897...18,348,500 <br> (Property assessed at about mar- |
| - | ket value.) |
| A, \$80,000..... Ang, 1, 1923 | Tax rate (per \$1,000) '97...\$17.00 |
| s, J\&J, 10,000 .... July 1, 1924 | Population in 1880 wa |
| s, A\&O, 10,000 .... Oct. 1, 1924 | Population in 1890 was.... 11,079 |
| , J\&J, 20,000 .....July 1, 1925 | Population in |
|  |  |

The Municipal Loan bonds were issued to take up the unfunded debt as it matures
$\$ 11.252$. This is invested in the Medford Savings Bank and is no 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.
MELROSE．－Edwin C．Gould，Auditor．
Lown is in Madatesex county

$\qquad$ | SEWER BONDS |
| :--- |
| $48, J \& D, \$ 100,000 \ldots$ June 1,1924, |
| $4 \mathrm{~s}, \mathrm{~J} \& D, 100,000 \ldots J u n e ~ 1,1925$ |
| $48, J \& J, ~ 50,000 . . . J u n e ~$ |


4．，F\＆A．$\$ 100,000$ ．．．．Feb．24， 1916
Tows Hall（renewal）－
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 45,000 \ldots .$. Sept． 1,1912
WATER WORKS－
$48, M \& N, \$ 37,000 \ldots . . N o v$.
$48, \mathrm{M} \& N, 837,000 \ldots .$. Nov． 1,1905
$48, \mathrm{M} \& \mathrm{~N}$,
$50,000 \ldots .$. May 1,1907
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \quad 30,000 \ldots . . .1898$ to 1909
$4 \mathrm{M}, \mathrm{M} \mathrm{\& N}, \$ 25,000$ yearly．） INTEREST is payable at the Everett lation in 1897 （esti）－．．12，020 INTEREST is payable at the Everett National Bark and the Cit
Natlonal Rank of Boston and the Melrose National Bank of Melrose．
LOANS－THE－（COD．） $4 \mathrm{~s}, \mathrm{M} \& 8,837,000 \ldots . .8+$ pt．1， 191 $48, \ldots . .5830,000 \ldots . .$. Oet $^{4}$ ．1， 1912 48，．．．．．．， $28,000 . . .$. Jul． 1,1913
4s， 1925
Total debt Jan．1，1897．$\$ 779,400$
Total assets Total assets．．．．．．．．．．．．．．．．145，745 Net debt Jan，1， $1897 \ldots . . .683,655$ Water debt，included．．．．
Total valne town prop＇ty
564,000
564,939 Tax valuation，real ＇ty， 564,939 Tax valuation，personal． 758,215 Tax valuation 1897．．．．12，208，815 Total tax（per 1,000 ）．．． $15 \cdot 60$ Assessment same as actual value． Population in 1880 was ．．．．．． 4,560 Population in 1890 was．．．．．．．8， 519 Population in 1895 was．．．．11，96

METHUEN．－Joseph S．Howe，Town Clerk． Methmen is in Essex County．

LOANS－
4a，FdeA， $5100,000 \ldots .$. May 1， 1924 $48, A \& O, \quad 25,000 \ldots . .2 e t .1,1925$
6s， F ，Notks－
 $L_{2 s}, J_{i} \mathrm{D}, \quad 8,000$ ．Dee，1， 1903 Tax valuation，personal． 910,668





| 0 | 4 |
| :--- | :--- |
| 0 | 4 |

ble at the National Bank of Re
at the Treasurer＇s offlee．
demption，Boston ；on the town notes，at the Tressurer office．
MIDDLEBOROUGH．－This town is in Plymouth County．The town of Midaleborough and the Fire Distrlet of Middle． boro are distinet organizations．
LOANS－When Due．
444, J\＆D， $85,200 \ldots$ June 16,1898

44s，MdeN， 5,000 ．．Nee． 18,1900
4n，．．．．．$\$ 72.000$ ．．．Nov，1．＇97－1923

4s，M\＆N
48，M，NN，$\$ 25,000$
．．Nov．1， 1907
（x．5，000 due yearly）to Nov．1， 1911
4．M\＆N．$\$ 20,000$ ．．．．Nov．1， 1918
（st，000 due yearly to Nov． 1,1921
WATER BONDS（FISE Disther）－
48, M\＆N， $869,000 \quad 1895$ to 1923
4a，M\＆N， 869,000 ．．． 1895 to 1923
Int．paid by Middleboro Sav．Batik Populatios in 1896 （est．）．．．．． 7,000 Population in 1895 was．．．．．．66，692 （00．ETO．I，1901 Po puation in 1890 was．保 workn；sinking fund，$\$ 2,072,1895$ ，owed $\$ 72,000$ on account of water
ASSESSED VALUATION，ETC．－In 1896 the asasased valuation of 865,021 ；total tax rate（per 81 persoual property， 8517,601 ；total，$\$ 3$ ， Valuation of Fire District In 1894：Real eata
property，$\$ 354,495$ ；total，$\$ 2,581,394$ ；tax rate，$\$ 1 \cdot 60$ per $\$ 1,000$ ．
MIDDLESEX CO．－Co，seata are Lowell and Cambridge． LOANS When Due． $\mid 4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 890,000$ ．．．．．．．．．1897－1905
 （ 810,000 dae yearly to Dec 1.100 ．）Total debt daat retarns）$\$ 400,000$
 （ 810,000 yearly on Dec 1．）
48，J\＆D， 8100,000 BOSD－ 1890 193
Population In 1895 was．．．499，248 （\＄10，000 yearly on Dee 1） 1932

Poptlation in 1890 was．．．431，167

NATICK．－This town is in Middlesex County
LOANS－When Due．Tax valuation 1896．．．．\＄5，617，085
 Total debt May 1， 1896 \＄347，825 $\mid$ Population in 1890 was．．．．．．．9，118

NEEDHAM．－This town is in Norfolk County
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Tax valuation，personal．} \$ 370,907 \\ & \text { Total valuation } 1897\end{aligned}\right.$ $2{ }^{2} 08$ to $4 \mathrm{~s}, \$ 140,000$ ．．．．．．Various Total valuation $1897 \ldots .3,187,061$ Issued in anticipation of taxes．Total tax（per $\$ 1,000$ ）＇97．$\$ 15 \cdot 80$ Total debt Aug．1，1897．．$\$ 140,000 \left\lvert\, \begin{aligned} & \text { Population in } 1895 \text { was．．．．．．3，511 } \\ & \text { Tax valuation，real }\end{aligned}\right.$

NEW BEDFORD．－$\left\{\begin{array}{l}\text { OHAS．S．ASHLEY，Mayor．} \\ J A S, \text { H．HATHAWAY，}\end{array}\right.$
This city is in Bristol County
LOANS－When due． 6s，AdiO，$\$ 110,000$ ．．．Oct． 1,1898 （ 810,000 due yearly）to Oet． 1,1908


PaRk BosDs（reg．）－
48, AdO，$\$ 100,000$（r．．．Apr． 1,1942
SEWER BONDS
4s， 18 ．


SEWANS－When Due 4s，A\＆O $\$ 58,000 \ldots$ Apr． 1,1925 3108，A\＆－， 69,000 g．．．Mar．1， 1927
 $32_{2 s,}$ A\＆O，15，000．．．．Apr，1， 1907
SCHOOL \＆PUBLIC BiDG 48．G．，M\＆S．$\$ 128,000 \mathrm{~g}$ ．Mar． 1,1917
WHARE BoND 4s，M\＆N，$\$ 52,000$ g．．．May 1， 1927 78．AdEO，\＄100，000．．．Oct．1， 1900 （\＄10，000 due ye＇rly）to Oct．1， 1909 $\$ 20,000$ due yerry to Oct． 1,1899 \＄$\$ 20,000$ due ve＇rly to ．oct． 1,1905 $58, A, 0,8100,000$ to Oct． 1,1909 （\＄20，000 due ye＇rly）to Oct． 1,1900 4s，A\＆O，$\$ 20,000 \ldots$ Apr．1， 1918
48, AdU， $120,000 \ldots$ Apr．1， 1924 （ The 4 per cent improvement bonds due in 1903 and the water bond ${ }^{8}$ due in 1926 payable in gold if demanded．
INTEREST on the 7 and 6 per cent water bonds is payable at
TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined state－ ment shows Now Bodrord＇s total muncerpal debt，the sinking fund held by the city against the same，the water debt，and the city＇s park debt on tho
Mar．1，1897，Jan，1，1896．Jan．1，1895．Jan，1， 1894.
Tontal debt．．．．．．$\$ 3,520,000$
$\$ 2,167,000$
$\$ 2,420,844$
$\$ 2,179,195$ Sinking funds．．．．$\frac{463,175}{\$ 3,056,825} \quad \frac{373,201}{81,798,799} \quad \frac{446,300}{\$ 1,974,544} \quad \frac{345,500}{\$ 1,833,695}$ Water debt，Incl． above．．．．．．．．．．$\$ 1,800,000$ Park debit incl．$\$ 1,800,000$ \＄720，000 $\$ 740,000$
（？）
Parkeve．．．．．．．．．$\$ 100,000$ $\$ 100,000 \quad \$ 100,000$
On March 1，1897，the city had no flonting debt．The Park Loan of 1942 is anthorizad outalde of debt lifmit．
The municipal sinking fond recelves yearly about $\$ 72,500$ and the water sinking fund \＄26，700．
CITY PROPERTY．－Clty＇s water－works were valued in 1895 at
$\$ 1,300,000$ ． ASSESSED VALUATION．The city＇s assessed valuation（which is the bame as actual value）and tax rate have been as follows：

| Years． | Real． | Personal． | Total | of Tax |
| :---: | :---: | :---: | :---: | :---: |
| 1897. | 35．595．820 | \＄22，575，978 | \＄58．171．798 | \＄16．20 |
| 1896 | 33，920，700 | 22，360，417 | ＊56，034，917 | $15 \cdot 40$ |
| 1895 | 31，984，150 | 20，658，583 | 52.642 .733 | $15 \cdot 40$ |
| 1894 | 31，835，500 | 19，599，425 | 51，434，925 | $15 \cdot 60$ |
| 1890 | 20，041，500 | 16，818，254 | 36，869，754 | $16 \cdot 30$ |
| 1880 | 13，138，400 | 13，137，519 | 26，275，919 | 15.70 |

## －Less remiftances by assessors．

POPULATION．－In 1895 population was 55,254 ；in 1890 it was 0,735 ；in 1880 it was 26，845；in 1870 it was 21，320．

This city is in Essex Connty．The city owns $\$ 71,661$ stoek in the eity railroad，and has the option of purchasing the water works，now in the hands of a private corporation


## PAR VALUE coupon bonds are for $\$ 1,000$ each．

INTEREST on all bonds is payable at the Clty Treasury or at the
First National Bank of Boston．

TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined statement ghows against the same onthe first day of Junuary of each of the last five years | Total debt．．．．．．．．$\$ 559,108$ | $\$ 531,098$ |
| :--- | :--- | Sink＇gf＇ds，dic．．．．．．173，422 $\quad 152,143 \quad 134,943 \quad 134,849 \quad 117,111$ Net debtJan．1． $8385,686 \quad \$ 378,955 \quad \overline{\$ 397,466} \quad \$ 883,790 \quad \$ 378,754$ Water debt（incl．

above）．．．．．．．．．．．．．．．．．$\$ 2,000$ \＄4，000 $\$ 6,000 \quad \$ 8,000$
The sinking funds rmounted on January 1，1897，to $\$ 68,947$ ；other assets were $\$ 26,603$ cash，$\$ 68,510$ taxer due，$\$ 9.362$ due from State． In past years the ainking fund received $\$ 5,000$ per aunum；com－ mending with 1890 it has recelved \＄11， 000 ，a sum sufficient to retire entire oity debt at maturity．
ASSESSED VALUATION－The city＇s assessed valuation and tax fourthe its aetual value．＂


Tax rate in 1896 included State tax, $\$ 0.8 t$ (per $\$ 1,000$ ) ; county tax, $\$ 1 \cdot 03$; city tax, $\$ 14 \cdot 63$; total, $\$ 16.50$.
POPULATION-State census 1895 was 14,554 ; in 1890 population
was 13,947 ; in 1880 it was 13,538 ; in 1870 it was 12,595 .
NEWTTON.- $\left\{\begin{array}{l}\text { HENRY E. COBB, Mayor. }\end{array}\right.$
The city is situated in Middlesex County. Newton is one of the few Northern cities having tax-receivable coupons attached to any of its bonds. See below

LOANS-
BOULEVARD BONDS $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 100,000$.
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$,

$80,000$. $\begin{array}{ll}4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, & 80,000 \\ 4 \mathrm{~s}, \mathrm{~A} \& & 80,000\end{array}$ | $48, ~ A \& O, ~ 80,000 \ldots . .$. Apr. 1,1914 |
| :--- | :--- |
| M, M\&N. | 48, M\&N, $100,000 \ldots$.... Nov. 1, 1915 $4 \mathrm{~s}, \mathrm{~J} \& J, \quad 100,000 \ldots$ July 1,1916 4s, M\&N 40,000 48 , J\&J, $\$ 9,250$ s, M\&N 84,250 . . . July 8, 1903 4s, J\&D, 22,826..... Dec.28, 1903

4s, A\&O, \$20,000LVERTS-
 $\begin{array}{ll}4 \mathrm{~s}, \mathrm{~J} \& J, & 10,000 \ldots . . J u l y \\ \mathrm{4s}, \mathrm{~A} \& \mathrm{~J}, & 11,000\end{array}$

POPULATION.-In 1897 population was about 17.000 ; in 1890 it 1880 it was 12,172 ; in 1870 it was 10,160

## NO. ATTLEBOROUGE.-Bristol County.

LOANS- Whon Due. $\left\lvert\, \begin{aligned} & \text { Sinking fund } \\ & \text { Eetectric Light Bonds- }\end{aligned}\right.$ 48, J\&J, $\$ 50,000 \ldots . . . . . . . . . . . . . . .$. W. ATER BONDS-

328,000 Tax valuation in 1897. \$3,827,664 Total tax per $\$ 1,000 \ldots . \quad \$ 24 \cdot 00$ Population in 1895 was......6,576 Tot bond debt 1899 to 1923 Tot. bond. debt Jan.1,'97. $\$ 277,000$ Total debt

119,000
396,000
Population in 1890 was.......6,727

## NORTHBOROUGH.-Chas. H. Rice, Treas.

This town is in Worcester County
LOANS- When Due. Sinking fund.............. \$22,603 $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 6,000$. Nov. 19,97 to'99 WATER LOAN-
4s, F\&A, $\$ 50,000 \ldots$ Aug. 8,1902 48, fund. loan, \$2,000.Ang. 20, 1900 Interest is payable at Worcester. Bonded debt Feb. 1, 1897.. $\$ 59,530$
Floating debt............... 2,000 Floating debt..................................61,530
Total debt............

| inking fund. |  |
| :---: | :---: |
| Net debt F |  |
| Tax valuation, rea | 956,2 |
| Tax valuation, per |  |
| Total valuation |  |
| Total tax (per $\$ 1,000$ ) | \$20 |
| Population in 1895 wa |  |
| Population in 1890 w |  |
| Population in 1880 w |  |

NOR WOOD.-Charles E. Pond, Treasurer.
The town is in Norfolk County.

| LOANS- When D |  |
| :---: | :---: |
| ater Bond | Total debt Mar.1, 1897. 111,250 |
| F\&A, $\$ 55,000 . . .$. Aug. 1, 1901 | Sinking funds.......... 9,364 |
| (\$10,000 each fifth yr. until paid.) | Net debt Mar. 1, 1897.. 101,886 |
| 4s, J\&D, \$23,000......June 1, 1901 | Tax valuation $1897 \quad 3,686,175$ |
| 48, .... 7,000 ............... 1917 | Tot.tax (per \$1,000) '97 \$18.40 |
| (\$5,000 each fifth year until paid.) | Assessment abt 90\% actual value. |
| Int. paid by N. E. Tr. Co., Boston. | Population in 1895 was...... 4,574 |
| onded debt Mar. 1, 1897.\$78,000 | Population in 1890 w |

ORANGE.-T. W. Budge, Treasurer.
This town is in Franklin County
LOANS - When Due. 4s, M\&s, $\$ 135,000 \ldots \$ 1,000$ yearly. 4s,M\&N, \$51,000.... 2,000 yearly. F\&A 93675 - 775 yearly School House Loins- yearly $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 40,000$ $\qquad$ part yearly Bonded debt Jan. 1, '97 $\$ 189,000$


#### Abstract

Fotaling debt........ $\$ 44,650$ Water debt (incl, 1897. $\quad 233,650$ $\begin{array}{lll}\text { Tax valuation, real..... } & \mathbf{2 , 3 2 2 , 4 4 5}\end{array}$ Tax valuation, pers'n' $2,32,445$ otal valuation 1896 . $2,853,910$ Aotal tar (per actual value. Population in 1895 was Population in 1890 was.


INTEREST on the water bonds is payable at the Orance ....4,568 Bank and at the office of the Town Treasurer; on the sewer bonds at the National Hide \& Leather Bank, Boston, and the Orange National Bank; on all other loans at the Town Treasurer's office.

PEABODY.-This town is in Essex County.

LOANS- When Due.
ELECTRIC LIGHT BONDS 1892 ELECTRIC Light Bonds 1892 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 40,000$.
WATER BONDS-

## $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 85,000$

$\qquad$ Nov. 1, 1911
4s, M\&N, $\$ 85,000$......Nov. 1,1911
Refunding Water Bondy$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 52,000 \ldots \ldots . .1898-1910$ $(\$ 1,000$
Town notes, \&o

PEPPERELL.-E. L. Tarbell, Treasurer.
This town is in Middlesex County
 Assessed valuation 1897.2,088,268
Tax rate (per $\$ 1,000$ ) ${ }^{\prime} 97$ ).. $\$ 12.00$

Interest paid at City Treasury.
Total debt May 1, 1896. $\$ 264,259$ Water debt (included) Sinking fund and assets Total tax (per $\$ 1,000$. (per $\$ 1,000$ ) 7,768,750 Assesment same as actual value Population in 1895 was......10,510 Population in 1890 was......10,158 $\mid$

Net debt Jan. 1...\$3,992,166 \$3,411,031 \$2,782,376 \$2,202,910 The sinking fund receives yearly about $\$ 120,000$
ASSESSED VALUATION.-The eity's assessed valuation and tax rate have been as follows, real estate being at about market value:

|  |  |  |  | Ra |
| :---: | :---: | :---: | :---: | :---: |
| Years- | Real. | Personal. | Total. | per $\$ 1,000$. |
| 1896 | 339,223,450 | \$10,728,375 | \$49,951,825 | \$16.60 |
| 1895 | 36,887,950 | 10,513,394 | 47,401,344 | $14 \cdot 60$ |
| 1894 | 34,139,350 | 9,860,835 | 44,000,185 | $14 \cdot 60$ |
| 1893 | 31,786,200 | 10,067,600 | 41,853,800 | $14 \cdot 80$ |
| 188 | 17,718,270 | 7,481,830 |  | 14.00 |

Tax rate in 1896 included city tax proper, $\$ 15 \cdot 38$; State tax, $\$ 0 \cdot 41$ Ounty tax $\$ 0.75$; total, $\$ 16 \cdot 60$
TAX-RECEIVABLE COUPONS. - Water bonds for $\$ 1,825,000$, and school, municipal, sewe
POPULATION.-In 1890 population was 24,379 ; in 1880 it was 16,995; in 1870 it was 12,825. By StateCensus in 1895 was 27,590.
NORTH ADAMS.- $\left\{\begin{array}{l}\text { ALBERTC. HOUGHTON,Mayor. } \\ \text { AUSTIN BOND, Auditor. }\end{array}\right.$ This to wn is in Berkshire County.
Bonded debt Jan.1,'97. $\$ 327,000 \mid$ Tax valuation $1897, \ldots \$ 8,537,062$ Water debt (additional) $\quad 6,472,250$ Tot. tax (per $\$ 1,000$ ) '97 $\quad 24.00$ Tax valuation, personal 1,708,737 $\left.\right|_{\text {Population in } 1890 \text { was...... 16,074 }}$ INTEREST is payable in Boston and North Adams.

NORTHAMPTON. $\left\{\begin{array}{l}\text { JOHN S. MATHER, Mayor. } \\ \text { GEO. W. CLARK, Treasurer. }\end{array}\right.$ This city is in Hampshire County. LOANS- When Due. $4 \mathrm{~s}, \mathrm{M} \& N$, $\$ 26,750$. May 15,1901 RAILROAD LOAN-
48, M\&N, \$74,000...May 1, 1904 $4 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 50,000 \ldots . . J a n .1,1915$ $\begin{array}{ll}4 \mathrm{~s}, \mathrm{~J} \& J, & 3,000 \ldots . . \text { July 1, } 1898 \\ 4 \mathrm{~s}, \mathrm{~J} \& J, & 2,400 \ldots . . \text { July 1, } 1899\end{array}$ TOTAI DERT -The city's tal M\&N,\$100,000 ... May 1, 1909 650; net debt, $\$ 485,450$; water debt, included, $\$ 186,000$, was $\$ 523$, ASSESSED VALUA
rate have been as follows, property being assessed at $80 \%$ of full valut tax $\begin{array}{rrrrr} & \text { Pears- Personal Estate. Property. Total. per\$1.000. }\end{array}$

## SEWER LOANS-

4s, M\&N, $\$ 37,500 \ldots$...Nov. 15, 1897
(\$12,500 due y'rly) to Nov. 15,1899
4s, J\&J, $\$ 150,000 \ldots$ July 1, 1902
4s, A\&O, $\$ 30,000$ g..Nov. 6, 1897 4 s, a $\& 0$ due semi-an. to

PITTSFIELD. - $\left\{\begin{array}{l}\text { W. F. HAWKINS, Mayor } \\ \text { E. H. KENNEDY, Treasu }\end{array}\right.$
Pittsfield is in Berkshire County. It became a city in 1890
LOANS- When Due.
4s, M\&N, $\$ 45,000 \ldots .$. Nov. 1, 1908
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 50,000 \ldots . . \mathrm{May} 1,1916$ 4s, M\&S, 80,000.... \$5,000 yearly Notes, 4 , $100,000 \ldots 10,000$ yearly SEw, 48, 13,000. on demand. SEWER BONDS, $1893-$
4g, J\&D, \$210,000, g..June 1, 1898 $\left(\$ 10,000\right.$ due $y^{\prime}$ rly $)$ to June 1,1918
Notes, $4 \mathrm{~s}, 32,000 \ldots . .$.

The city's bonds are all payable in gold.
INTEREST on the water bonds due in 1908 is payable at Pittsfleld;
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. Total debt May 1, 1896. $\$ 250,028$ Tax rate (per $\$ 1,000$ ) ........ $\$ 16.4$ tax valuation, real..... 4,897,225 Population in 1895 was...... 7,958

INTEREST is payable partly in Boston and partly in Plymouth.
PROVINCETOWNN. $\left\{\begin{array}{l}\text { M. L. ADAMS, Mayor. } \\ \text { SETH SMITH, Treasu }\end{array}\right.$
This town is in Barnstable County
LOANS- When Due. Floating debt............. $\$ 13,440$ 48, J\&D, $\$ 12,000$ June 1,'98 to 1903 ( $\$ 2,000$ due yearly.)
$41_{8 s, J}^{2}$ \& D, $\$ 52,000$ Jne 1,'98 to 1923
48, A \& $\$ 2,000$ due yearly.) $\$ 8.000$ June 1,'98 to 1901

|  |  |
| :---: | :---: |
|  |  |
| Net debt Jan. 1, 189 | 70,326 |
| Water debt (included) |  |
| Tax valuation, rea | 174,440 |
| Tax valuation, per |  |
| Total valuation, |  |
| Tax rate (per 81.000 ) |  |
| Population 1896 |  |

QUINCY.- $\left\{\begin{array}{l}\text { OHARLES FRANOIS ADAMS, } 2 \mathrm{~A}, \text { Mayor. } \\ \text { JOHN O }\end{array}\right.$ This city is in Norfolk County.

LOANS- When Due.
Bridges $48, \mathrm{~J} \& J$.
$\$ 1,000^{\prime} 98$ to '99 ( 82,000 due y early on July 1.) 99

 Street 4 s , J\&J

( $\$ 3,000$ due yearty ${ }^{(1)} 98$ to ' 37
sewer 48 , i..... $\$ 1,000$ due yearly on Oet. 1.)
INTEREST is payable at the National Bank of the Commonwealth
of Boston, Mass.
RANDOLPH.-Joseph T. Leahy, Treasurer. This town is in Norfolk County


READING.-E. N. HuNT, Oh'rman B'd of Aud's. This town is in Middlesex County.


## Various

$\qquad$ 826,300 ' 97 to '01
716,500 '97 to ${ }^{\prime 25}$
$\qquad$ $16,500,97$ to '25
$30,000,98$ to ( $\$ 1,000$ annually on May 1.) Total debt Jan. 1, 1897. $\$ 1,074,835$ Tax valuation, real......15,557,500 Tax valuation, personal $2,454,646$ Tax valuation $1897 \ldots . .18,012,146$ Tax rate (per \$1,000)........ \$18.80 Population in 1895 was.... 20,712 Population in 1890 was.... 16,723
Population in 1880 was.... 10,570

Sinking funds.................. $\$ 191,317$ Net debt Jan. 1, 1897...... $\quad 149,974$ Tax valuation, real.......1,606,600 Tax valuation, persona1. 217,100 Total valuation 1896....1,883,700 Assessment is about actual value
Total tax (per $(\$ 1,000) \ldots . . . \$ 19 \cdot 80$ Total tax (per $(\$ 1,000) \ldots .$. . $819 \cdot 80$
Population in 1895 was.....3,694 Population in 1890 was........3,694 Population in 1880 was........4,4,027

WATER BoxDS-. June, '98 to ' 15
$48, J \& E D, 890,000$. Jun
 4 4, J\&D, 50,000 . June. 16 . to '20 4a, J\&D 810,000 due yearly.) 850,000 ....June 1,1898 ( 82,500 due yearly) to Jume 1, 1922 $48,010, \$ 15,000$
$\left(\$ 10,000 \mathrm{fi} 1921^{\prime}\right.$ and $\left.\$ 5,000^{\prime 2} 22.\right)$ Intorest payable in Boston,
Bonded debt Jan. 1, , $97 . . \$ 318,500$ Bonded debt Jan. 1, '97.. $\$ 318,500$
Floating debt................21,798 Net debt Jan. 1, $1897 \ldots . .3,340,298$
Tax valuation, $8,417,378$ Tax valuation, cearaonal. 481,004 Tax valuation, parsonal.
Total valuatlon 1896....
898,377 Asaesmment abont actual value.
Total tax (por $\$ 1,000$ )....... $818 \cdot 00$ Total tax (per 81,000 ) ....... $\$ 18 \cdot 00$
Popalation in 1.895 was......4,710 Population in 1895 was.......4,710
Population in 1890 was......4,088
REVERE.-G. Akthur Tapley, Treasurer.
This town is in Suffolk County.

LOANS-
48, J\&D, 864,500.
4s, Ado, 825,000
wi, Fow, 22,000
43, $\$ 7,600$.

When Due.
1897 to 1915
1898 to 1899
1898 to 1999
.1898 to 1899

 | 4s $\& 5 s, 155,500 \ldots \ldots 37$ |
| :--- |
| Net debt Feb, 1, 1897.... 8129,550 |
| to | Tax valuation, real......7,713,820 Total valuation 1896....7,882,854 Total tax (per $\$ 1,000$ ) ... 1240 Popmlation in 1895 was.......7.437

Population in 1890 was...... 668 Population in 1890 Was.......
ROCKLAND.-J. $\overline{\text { S. Gray, Treasurer. }}$
Town in Plymouth County.

## LOANS- <br> DEETONGCT BosDs - When Due. LOANS- When Due.

 ( 82,000 due yearly on May 1.)
FIRE Evorve Bovis -
FIRE Evgise Boxps-
( 81,000 dre yearly on May 1902 FUNDIso Notra , $\$ 18,000$.....May 1, '98 to '06 (\$2,000 dae yearly.)

 (81,500 dine yearly on May 1.) STREET BOMDS-1899-1899 (zt.000 due yearly on May 1.) 48, FreA, $820,000 \ldots$....... $1898-1917$ Totai debt Dec, $1896 . .8147,000$ | Total debt Dec, $1896 . . .8147,000$ |
| :--- |
| Tax valmation, real..... $2,477,362$ | Tax valuation, rear......2, 538,088 Total nasessment 1896.. $3,016,270$ Tax rate (per $\$ 1,000$ ) .... $0,820 \cdot 00$

Total assessment $1895 . .2,984,019$ Population in 1890 was.......5,213 Population in 1880 was. Population in 1895 (ceasus). 5,511 ( 81,000 dre yeariy in Sept.)
INTEREST on the sehool bonda at the Now Eugland Trast Co., Boston; on the detfelency bonds at the state Treasury;
bonds at the office of the New England Trust Co., Boston.

SALEEM.- \{JAMES H. TURNEE, Mayor.
This eity is in Essex County.

LOANS BoMDS- When Dice.
4s, M\&s, $\$ 4,000 \ldots$........
49, Mav, 824,000 .... May 1,1898 (8,0.00 yearly to May
Hight somool Bosps-
48. FEA, 837,800
( 81,200 due yearly) to Ang., 1907


 4s. Mrovemint Lonvs 189i-
 48, M88, $\$ 0,000$. $\$ 3,000$ dne Jearl 7 to Mar. 1, 1898


PAR VALUE OF BONDS,-The bonds are mostiy in $\$ 1,000$ pieces.
$\mathrm{m}^{\text {INTEREREST }}$ is payable at the Merelianta' National Bank, Boston,

TOTAL DEBT, SINKING FUNDS, ETC. -The subjoined statement shows Salem's total municipal debt, the sinking fund held by the oity against the same, and the wec, 1896 . on each of the dates named.

## Total debt..................

Net debt …........... | $\$ 974,733$ |
| :---: | :---: | :---: |
| $\$ 11,088,429$ |
| $\$ 1,100,523$ | 105,425 103,425

ASSESSED VALUATION.-The city's assessed valuation and tax


SA UGUS.-This town is in Essex County.

| LOANS - | , | Not ${ }^{\text {a }}$ |
| :---: | :---: | :---: |
| ,oor house, | . 96 to '15 | Net debt May 1 |
| Fater works, 62 | '96 to '12 | Tax valuation 1 |
| Coupon notes, 35,000. | 96 to '02 | Total tax (per |
| Other debts, $55,500$. | '96 to '(?) | Population |
|  | \$207,150 | Population |

SOMERVILL, $-\left\{\begin{array}{l}\text { ALBION A. PERRY, Mayor. } \\ \text { JOHN F, COLE, Treasurer. }\end{array}\right.$
This city is in Middlesex County
LOANS- When Due.
$4{ }^{123}, ~ A \& O, \$ 96,000 \ldots$ oct. 1, 1898 ( $\$ 24,000$ due $\mathrm{y}^{\prime} \mathrm{rly}$ ) to Oct. 1,1901
 $4 \mathrm{~s}, \mathrm{JkJ}, \quad 30,000 \ldots \mathrm{Jan} .1,1898$
$(\$ 10,000$ dne Je'rly) to Jan. 1,1900
$4 \mathrm{~s}, \mathrm{~J} \mathrm{dJ}, \$ 68,000 \ldots \mathrm{July} 1,1898$ $49, \mathrm{~J} \& \mathrm{~J}, \$ 88,000 . . J u l y ~ 1, ~ 1898$ $(89,000$ due yearly) to July 1,1904
$4 \Omega, \mathrm{~J} \& J, \$ 30,000 \ldots \mathrm{July} 1,1898$ ( $\$ 10,000$ due $\mathrm{y}^{\prime} \mathrm{rly}$ ) to July 1,1898 ${ }^{48} 9,000$ due yearly) to July 1, 1901 $48,5 \& J, \$ 72,000 \ldots . . J u l y ~ 1, ~$
4803
$(\$ 3,000$ due yearly) to July 1,1911
 4 $(\$ 6,000$ due yearly) to July 1,1905
48, AdO, $\$ 24,000 \ldots$ Oct, 1,1898 $\begin{array}{ll}4 \mathrm{~s}, \mathrm{~A} \& 0, & 9,000 \ldots \text { Oct. } 1,1899 \\ 4 \mathrm{~s}, \mathrm{AdO}, & 15,000 \ldots \text { Oet. } 1,1901\end{array}$ $(\$ 3,000$ due yearly) to Oct. 1, 1905 4s, A\&O, $\$ 50,000 \ldots$ Oct 1,1899 $4 \mathrm{~s}, \mathrm{AdO}$, $14,000 \ldots$ Oot. 1,1892
$(87,000$ due yerrly) to Oot. 1,1899
$4 \mathrm{~s}, \mathrm{Ado}$, 16,000 . 18 l 49, Ado, क16,000...Oct. 1,1898
$(\$ 4,000$ due yearly) to Oct. 1,1901 $4 \mathrm{~s}, \mathrm{Ad} 0$, $86,000 \ldots . .0 \mathrm{ct}, 1,1900$ 19, J\&J, 124,000 .July
48, J\&J, \$142,000.. (Due vearly \$11,000 1898 to 1917 $\$ 9,000$ '02 to "07: $\$ 5,000^{\prime} 08$ to ' 11 : $\$ 4,000^{\prime} 12$ to '17.)
PAVING BONDS-
$4 g_{2}$ A \&O, $875,000 \ldots$ Oet. 1,1898

LOANS-
When Due. 42 ZEWER SONDS- $\$ 17,000$...July 1,1898 (\$1,000 due yearly) to July 1, 1914 $4188, A$ \&O, $\$ 14,000 \ldots .$. Oct, 1, 1898 $(\$ 1,000$ due yearly) to Oct. 1, 1911
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 25,000 \ldots . .1898$ to 1922 (\$1,000 due ann. on July 1.
$5{ }^{2} 2 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 10,000 \ldots$. July 1,1906 58, J\&JJ, $15,000 \ldots . . J u l y ~ 1,1898$ $5 \mathrm{~s}, \mathrm{~J}$ IdJ, $12,500 \ldots . . J u l y ~ 1,1900$ A\&O, 13,000....Oct. 1,1899
AdO, 14,000...Oct. A\&O, 14,000....Oct. 1, 1900
J\&J, $6,000 \ldots$ July 1, 1901 , A\&O, $20,000 \ldots$. . Oct. 1,1901 (\$5ै5,000 due yearly) to Oct. 1, 1912
PAR VALUE OF BONDS. -The bonds are mostly for $\$ 1,000$ each.
TOTAL DEBT ETC.-The subjoined statement shows Somerville's total munlopal debt and the water debt on the 1st of January of each of the last three years.
Total debt January 1........... $\$ 1,581,000 \quad \$ 1,506.500 \quad \$ 1,344,500$ $\$ 315,000 \quad 321,500 \quad \$ 340,500$ In place of an accumnlating sinlting fund, the city raises each year by taxntlon a sum of money whic
whifeh when paid are eanceled
ASSESSED VALUATION.-The eity's assessed valuation (about the actual value) and tax rate have been as follows, real estate being taken at about eash value.


POPULATION.-In 1896 population was estimated at 55,000 ; in 1890 it was 40,152 ; in 1880 was 24,933 ; in 1870 was 14,683 .

SOUTHBRIDGE.-JoHN A. HAll, Treasurer. This town is in Worcester County.
LOANS- When Due |Tax valuation, real .... $\$ 2,734,351$
 4s, JKJ, 865,000 ....July 1,1898
Total valuation $1896 \ldots . .3,562$, Therest is paid in Boston. Bonded debt Apr. 1, 1897. $\$ 65,000$ Tax rate (per $\$ 1.000$ ) ....... $\$ 14 \cdot 00$ Floating debt............... 18,975 Total debt................. 83,975 Population in 1880 was....... 6,464

SOUTH HADLEX.—Hampshire County.
LOANS- $\quad$ 1, 1896.. $\begin{gathered}\text { Amount. } \\ \$ 59,450 \\ \text { Total valuation 1896.... } \$ 2,043,736 \\ \text { Total tax (per } \$ 1,000 \text { ) }\end{gathered}$ Total dobt May 1, 1896.. $\$ 59,450$ Total tax (per $\$ 1,000$ ) $\ldots . . \$ 17 \cdot 25$


SPENCER．－Erastus Jones，Town Treasurer． This town is in Worcester county． LOANS－When Due． $\mid$ Bonded debt Jan．1，1897．\＄269，000 4s，J\＆J，\＄12，000．．．．．．July 1， 1900 $48, \delta \&=\$ 17,000$ ． W8， Water Bonds－ ，\＄240，000 ．．July 1， 1914
INTEREST on the bonds payable in Boston by the Boston Safe Deposit \＆Trust Co．
ASSESSED VALYATION in 1896 was：Real estate，$\$ 2,797,510$ ； personal property，$\$ 1,114,063$ total．$\$ 3,911,573$ ；total tax rate（per inn 1894 total，$\$ 3,833,566$ ；tax rate，$\$ 21 \%$ ．$\$ 20$ ．Property is assessed at zabout two－thrrds its actual value．

SPRINGFIELD．－$\left\{\begin{array}{l}\text { HENRY S．DICKINSON，Mayor }\end{array}\right.$
This city is in Hampden County
 Building notes，1895．．．．．．
City notes（school）．

| City | es（school）． | 4 H J \＆D | Dee．${ }^{\text {dut，}} 1897$ | 15，000 |
| :---: | :---: | :---: | :---: | :---: |
| do（ | （engine house） 18 | 4 ．．．．．．． | ．1， 1897 |  |
| do | do 1896. | 4 | Nov．1， 1898 | 3，500 |
|  | do 1896. | 4 | Nov．1， 1899 | 5，000 |
| vio | do 1896 | 4 | Nov．1， 1900 | 5，500 |
|  | apparatus，etc．） <br> 1896. | $3{ }^{1} 2$ | $\left\{\begin{array}{c} \text { Aug. }, 97 \text { to } 1900 \\ \$ 6,000 \text { vearly. } \end{array}\right\}$ | 24，000 |
| Engine | o house bonds．．． 1891 | 4 M \＆ | Sept．1， 1901 | 20，000 |
| Fire De | ept．bonds，reg． 1894 | 4 June | June 1， 1904 | 29，000 |
|  | do reg． 1894 |  | Nov．1， 1904 |  |
| School | bonds，s＇d，reg．＇93． | 4 g J \＆ | June 1， 1903 | 25，000 |
| do | do g＇d，reg．＇95． | 45 A \＆ 0 | Oct．1， 1915 | 35，000 |
|  | do g＇d，reg．＇97． | 4 g J \＆J | Jan．1， 1927 | 350，000 |
| do | do g＇d，reg．＇97． | 4 g J \＆J | 1898 to 191 | 90，000 |
| Sewer | bonds ．．．．．．．1891．． | J \＆J | July 1， 1906 | 70，000 |
|  |  | $3^{12 g}$ M \＆N | May 1， 1907 |  |
| Impro | vement bonds g．，＇97． | $3^{12} 2 \mathrm{~F}$ F \＆A | Aug．1， 1907 | 35，000 |
| Water | bonds．．．．．1873－74．． | 7 A \＆ 0 |  | 125，000 |
|  | do ．．．．．1873－74．． | A \＆ 0 | Apr．1， 1903 | 775,000 |
| do | do ．．．．．．．．． 1875. | A \＆ 0 | Apr．1， 1905 | 200,000 |
| do | do gold．．． 189 | 4 g A \＆ 0 | Apr．1， 1913 | 200，000 |
| do | do gold．．． 1893 | 4 g A \＆ 0 | Oct．1， 1923 | 150，000 |
|  | do sold．．． 1890 | $31_{2} \mathrm{~g}$ A \＆ | Oct．1， 1920 | 125，000 |

PAR VALUE OF BONDS．－The bonds are all for $\$ 1,000$ each．
INTEREST on bonds is payable at the First National Bank of Bos－
TOTALDEBT，SINKING FUNDS，ETC．－The subjoined statement


| Dec．10，＇96． | Dec．10，＇95 |
| :---: | :---: |
| $\$ 1,939,000$ | $\$ 1,944,500$ |
| 1,5731 |  | Sinking funds and other assets．

Net debt．
Water debt，included above．
1 495，943

City Treasurer $\$ 1,600,000 \quad \$ 1,650,000$ water dent $\$ 1,575,000$ ．less $\$ 226,519$ sinking fund astament showing net water debt；and $\$ 772,500$ of other indebtedness less $\$ 87,990$ sink－ ing funds，making $\$ 684,510$ net；total net indebtedness $\$ 2,032,991$
CITY PROPERTY．－The city values its property at $\$ 4,584,464$ ， nctuding $\$ 1,883,019$ for property of water department．In year 1896 water receipts were $\$ 213,533$ ；payment for construction and credited to the sinking fund，$\$ 50,476$ ．
ASSESSED VALUATION．－The city＇s assessed valuation and tax about 85 per cent cash value：

|  |  | sessed Valua |  | Tax per |
| :---: | :---: | :---: | :---: | :---: |
| Fears． | Real． | Personal． | Total． | $\begin{array}{r} \$ 1,000 \\ 13.00 \end{array}$ |
| 1896 | 48，344，280 | 13，071，811 | 61，416，091 | $12 \cdot 80$ |
| 1895 | 46，063，460 | 12，969，681 | 59，033，141 | $12 \cdot 2$ |
| 1894 | 44，083，900 | 12，365，525 | 56，449，425 | 12.00 |
| 1893 | 42，975，820 | 12，264，099 | 55，239，919 | $12 \cdot 80$ |
| 11892 | 39，444，580 | 11，336，407 | 50，780，987 | 13.00 |
| 2891 | 37，219，490 | 11，110，144 | 48，329，634 | $12 \cdot 50$ |
| 1890 | 33，795，860 | 10，697， 73 | 44，493，633 | $12 \cdot 40$ |
| 1889 | 32，000，680 | 10，072，895 | 42，073，573 | 13.00 |
| 1888 | 30，323，140 | 9，540，115 | 39，863，255 | $13 \cdot 6$ |

Taxation in 1896 includes State tax，$\$ 0.50$ ；county tax，$\$ 1 \cdot 05$ ；city tax，$\$ 11 \cdot 25$ ；total，$\$ 12 \cdot 80$ per $\$ 1,000$ ．
POPULATION．－State census 1895 was 51,534 ．In 1890 popula－
STONEHAM．－F．E．Nickerson，Town Treas＇r． This town is in Midalesex County．
LOANS－
When Due．
$48, \mathrm{~J} \& J, \$ 7,000$－July 18 ，＇98 to＇04 SEWER BONDS－
4s，J\＆D，\＄87，000．June 1，＇98 to＇18 （ $\$ 4,000$ due yearly to 1917 ，then $\$ 5.000$ yearly．）
$414 \mathrm{~s}, \mathrm{~J} \& J, \$ 5,000$ ．．Jan． 9,1898 4 s ，J\＆D， 10,000 June 9,1899 4s，F\＆A， 5,000 ．Feb． 20,1901
 INTEREST on sewer bonds and on the town notes，due in 1904 905 and 1906，is payable at Boston；on all other loans at Stoneham．

SUFFOLK COUNTY．－See City of Boston．
TAUNTON－\｛ $\begin{aligned} & \text { NATHANIEL J．W．FISH．Mayor．} \\ & \text { EDWARD H．TEMPLE，Treasurer．}\end{aligned}$
This city is in Bristol County．

## LOANS－ NAME AND PURPOSE． <br> city bonds．

do
do
do

## M

LOANS－
City honds Purpose． S Electric bonds

## Paver bonds

## Water bonds．

## do do do do do do do do d d do do do do do

 INTEREST－WHERE PAYABLE－Coupons are payable at theAtlas Nat．Bank of Boston．Reg．interest is remitted by City Treasurer． TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined state－
ment shows Taunton＇s total debt，the sinking fund held by the city against the same，and the water debt，on the dates named．
 Sinking funds，etc．．．．$\frac{140,276}{} \frac{101,969}{} \quad \frac{684,085}{} \begin{aligned} & \$ 1,188,199 \\ & \$ 1.074,905 \\ & \$ 879,458 \\ & \$ 808,609\end{aligned}$

 The sinking fund receives yearly a sum sufficient with accumulations ASSESSED VALUATION－The city＇s assessed valuation and tax rate at different periods have been as follows，real estate being taken at about 90 per cent of cash value．


POPULATION－By 1895 census population was 27.115 ；in 1890 it

## TURNERS FALLS．－

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


WATER BONDS－
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{ER}, \$ 15,000$ ．
4s，M\＆S 15,00 ．．．．．Sept．1， 1901 4s，M\＆S To，M\＆S， $25,000 \ldots .$. Sept．1， 1916
INTEREST is payable at the Howard National Bank，Boston，Mass．
TAX FREE－All loans issued by this district exempt from taxation．

## W AKEFIELD．－T．J．Skinner，Treas，

## This town is in Middlesex County．

LOANS－When Due．
4s，A\＆O \＄174，000 ．Oct．1，＇97 to＇24

Armory Loan－
4s．F\＆A，\＄12，000．．．．．Dec．1， 1900
（ $\$ 3,000$ due yearly）to Dec．1， 1904
SCHOOL LOAN－
4s，M\＆N，$\$ 33,000$ ．Nov． 1 ， 97 to＇ 02 Population in 1895 was．．．．．． 8,309
INTEREST is payable at the Howard National Bank．
WALPOLE．－F．O．Pilsbury，Treasurer．
This town is iu Norfolk County．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Total debt Aug．1，1897．．} \$ 111,000 \\ & \text { Tax valuation，real }\end{aligned}\right.$
48，A\＆O，\＄2，500．．．．．．．．Apr．1， 1898 SCHOOL NGTE－ $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 8,500$ ． ．Nov．2， 1906 $4 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}, \$ 100,000$
4s，J\＆D，$\$ 5,000 \ldots$ June $1,19 \mathrm{C} 4$ 4s，J\＆D， 5,000 ．．．．Dec．1， 1905 Tot，bond．debt Aug．1，＇97 \＄87，000 $\begin{array}{lr}\text { Floating debt．．．．．．．．．．} & 57,000 \\ \text { Total deht Jan．} 1,1897 . . & 144,000\end{array}$ Total deht Jan．1，1897．．144，000
Tax valuation，real，＇96．．4，319，870 Tax valuation，real，＇96．－4，319，870
Tax valu，personal，＇96．442，615 Total valuation $1897 \ldots 4,793,435$ Total tox（per \＄1，000）， $97 . \$ 17 \cdot 60$ （ 4,000 due yearly on Aug．1．）Population in 1880 was ．．．．．．2，604 INTEREST on the town＇s bonds is payable at the National Bank of Redemption，Boston，Mass．

W A TH THM．\｛ CHAS．P．ROND，Mayor．
This city is in Middlesex County．
LOANS－
NAME AND PURPOSE．
City bo

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LOANS-
NAME AND PURPOSE.
City bonds................... NAME
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TOTAL DEBT, ETC.-The eity's total bonded debt on Februsiry 1 , \$366,031 : net deot, \$222.464.
ASSESSED VALUATION,-The clty's aasessed valnation and tax


## W ARE.-Hampable Counts.

 bewor lown, 4 . ............. 35,250 Tax rate (per $\$ 1,000$ )......... $816 * 0$

 Popalation fa 1895 w
Population in 1890 w

WARREN-C. B. Blair, Town Treasurer.
Thia town fa in Worcenter County. Tows LOANS -

LOANS-
Tow NATES-(Conl)
When Due,
4., $8 . . .185,100$.... 1808 to 1903 $45, \ldots 00$ dae fosrly on Feb. 1.) $43,(81,000$ due yearly on May 1.$)$ 45, (\$500 due yearly on Mar, 1 . 800

$3 x_{2}$, $84,000 . . . . . . . . . . O n$ đemavd Temporary loan .......... 821,500 Total debt Mar, $1,1497$. ह34, 241 Thx valuation $1-96 .$. Aracument nbont a netral valne.
Fotal tax (per $\$ 1.00001898 .818 .00$ Total thx (per \$1,000) 1896.818-00 Population in 1890 was........4,681

WATERTOWN

## s.



|  |  |
| :---: | :---: |
|  | 5ept 1.1898 |
| Abs |  |
| 隹 |  |
|  |  |



INTEREST is payable at the Fourth National Bank, Boston.
W A YL. AND.-Henby F. Lee, Treasurer.
Miadiesex County.
Bonded debt Jan. 1, ${ }^{\text {² }} 97 . .8102,800 \mid$ Tax valuation in 1896. 31,491,955

| Floating dent............ 16,000 |
| :---: |
| Total debt............. |

Total debt................ 118,800
asteasment about is actual value Totail tax per $\$ 1,000 \ldots . .215 \cdot 60$
Population in $1895 \ldots 2$.
Net debt.................. 104,800
Interest is payable in Boston.

## WEBSTER.-Worcester County.

LOANS- When Due. $\begin{aligned} & \text { Tax valuation } 1897 \ldots . .23,272,171 \\ & \text { Tax rate (per } 210001897\end{aligned}$ 48,...... 8111,000 ...
Total Oevt nal after $1913 . . .1923$ Poprlation in 1896 (est.) ....7,800
WELLESLEY - Albbit Jexinias, Treaburer. Tils tawn Is is X Xorololk Cominty.
LOANS- BOAD, ETC. "



## 

 (92,000 annualiy to 1909 and $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 1.0,000$ in 190 ct . 4s, M\&S, 18,000 ....Sept. 1,1912 Population in 1896 was..... 4.325 INTEREST. is payable by the Boston Safe Deposit \& Trust Co.
Boston, Mass.

## WESTBOROUGH.

This town is in Worcester County.
LOANS- When Due. |Total debt Jad. 1, 1896. \$185,200
 4s, \$15,000
W8, M.dS, $\$ 505,000$ - ....Sept. 16,1908

 | 4, Mds, |
| :--- |
| 4s, Md8, |
| S.000...sept. |
| S. |
| Sept. 16,1916 | SEWER BONUS(Interest payable in Boston.)



WEST BOYLSTON.-G. F. Howe, Treas'r. This town is in Worcester County.
 Interest payable at worcester.

Total debt Feb. 1, '97... $\$ 20,000$ $\begin{array}{ll}\text { Tax valuation, real..... } & 982,440 \\ \text { Tax valnation, personal } & 289,220\end{array}$ Total valuation 1896 .. 1,271,600 As-essment fame as actual valueTotal tax (per $\$ 1,000$ ) ...... $\$ 16 \cdot 00$
Population in 1896 was .....2,969 Population in 1896 was...... 2,969
Population in 1890 was...... 3,019
WESTFIELD.-C. N. OAkes, Town Treasurer . This town is in Hampden County.

LOANS- When Duce. 323, July, \$12,000....July 1,1898 $32_{25,}$ July, si $2,000, \ldots . J u l y ~$
( 84,000 due yearly) to July 1,1998 Bridge Bonds- $\quad$ Oct. 1,1899 ( $\$ 1,800$ due yearly) to Oct. 1,1905 . Scroot: Notess
4s, AdeO, $81,200 \ldots \ldots . . .$. $\begin{array}{ll}312 s, \text { AdeO, } 8,000 \ldots . . \text { Oet. } 1,1898 \\ 3129, ~ A d c O, ~ & 4,000\end{array}$ (\$2,000 due y'rly) to Oct. 1,1899 . ( $\$ 1,800$ dive yearly) to sep $1,1,1900$ SEWER NotEs
$48, \quad$ A. $80,85,000 \ldots . J_{\text {an. }} 1,1908$ $3 \mathrm{~B}^{2 g}$, A\&O, $45,000 \ldots .$. Oct. 1,1898 ( $\$ 5,000$ dre $y^{\prime}$ rly) to Opt. 1,1906 4, ....... 810,000 ( 5,000 due yearly.) $1909-1910$ In place of a sinking fonithe in 1880 was NTE loans at We-tield.

## WEST SPRINGFIELD-

This town is in Hampden County
GOANS - PORPOSES- When Due.
Ka, $825,000 \ldots . . . . . .$. May 5, 1898
$\$ 1,000$ due yearly to May 5,1929 ( $\$ 1,000$ due yearly) to May 5,1922 48, Ad. $\$ 20,000 . . .$. O.t. $^{2}, 1899$
$(\$ 1,000$,due yearly) to Oct. 1, 1918 Population in 1890 was.......5,5,077 INTEREST on the $\$ 25,000$ of bonds is payable by the N. Eng. Trusk
Con, Boston; on the $\$ 20,000$ of bonds at the Third Nat' 1 Bank, Boston.

## WEYMOUTH.-J. H. Stetson, Treasurer.

The town is in Norfolk County.

LOANS

4-312s, var., \$82,000....1897-1902 $48, J \& d, 850,000$.
ts, W Ad, 850,000 ......July 1, 1907 43, MdEN, \$300,000. 48, MAN, $\$ 300,000$....Nov. 1, 1914 18, M\&\&N, $21,000 \ldots .$. Nov. 1, 1917 48, MdN, $29,000 \ldots .$. Nov. 1, 1920
 4s, M\&N, $13,000 \ldots . .$. May 1,1924
$4 \mathrm{M}, \mathrm{M} \& N$,
$4,000 \ldots .$. May 1. 1925

INTEREST on the floating debt is payable at the Town Treasurer's oflice; on all otherloans at the Nat. Bank of the Republic, Boston, Mass.
WHITMAN. This town is in Plymouth County.
$\begin{array}{llll}\text { LOANS- When Due. } & \text { Tax valuation, person'l } & \text { S565,597 } \\ \text { Total Valuation } & 1896 & 3,619,078\end{array}$ So.... $\$ 18,000$
So. AnNGTON WATER BONDS18. M\&S. \$97,000. Int-rest payable in Bo...... 1912 Total debt Dec, 1896....8124,000 Tax valuation, real........3,053,481 Assessment same as dotual value. Tax valnation $1890, \cdots 3,104,640$ Tax rate (per \$1,000) $96 \ldots . . .818 \cdot 40$ Population in 1895 was .....5,747
Population in 1890 was....4,441 Population in 1896 was.

## WILLI AMSTOWN -C. S. Cole, Treasurer.

This town is in Berkshire County REOANS- NOTES-
5s, M\&N, \$6,000. Nov. 1,1897 5s, M\&N, $10,000 \ldots$...On demand,
Tempotary loan Temporary loan ......... $\$ 25,000$
Total debt somt. $1,1897 \quad 47,000$ Total debt sopt. $1,1897,31,000$
Tax valuation, real, $296,267,355$
Tax valuation, pers'1, 96 376,991

4s, M\&N, $\$ 8.000$ May 1,1926 Towa debt, Jan. 1, 1897. $\$ 82,000$
Water deht, Jan. 1, 1897. 440,000 Sinking fund............... 91,288 Net water debt,Jan. 1,97 348,722 Tax valuation, real......5,334,420 Tax valnation, personsl. $1,275,184$
Total valuation $1897 \ldots . .6,609,604$ Pruperty assesmed at actual value. Tax rate '(per \$1,000) '97...820•30 Popmation in 1890 was....10,285 Population in 1890 was.
$10,866=$

When DuE WATER BONDS-

Oet. 1, 1897 ( 85,000 due yearly) to Oct. 1,1993 4 s, A do, $\$ 5,500 . . .$. Oct. 1,1898 . 18,000 Oct. 1899 4s, A \&O, $6,000 \ldots .$. Oct. 1,1900 4s, AdoO, $49,500 \ldots .$. Oot. 1,1901 44, A\&O, \$22,500.....Oct. 1,1899 $(\$ 2,500$ due yearly) to Oct. 1,1907
$3109 . ~ A \& O, ~ \$ 2,500 . .$. Oct. 1,1898 Tot'l bond. debt Ans. 1,97. 8294,000 Tax yalunt (includea) ... 8,017,160. Assessment about 91 n actual valne. Total tax (per\$1,000) 1897.\$16.00 Population in 1895 was......10,659 Population in 1890 was .......9.805 $s$ payable at Boston ; on all other
$4 \mathrm{~B}, \$ 165,000$ Temporary loan $\$ 30,000$ Tax valuntion 1897 , 151897 Total tax ( er 81,000 ) 977 Population in 1895 was.....6,122 nds a


INTEREST on the 5 per cent loan is payable at the Williamstown ；on the $33_{4}$ per cent loan in Boston．

WINCHESTER．－Thomas S．Spurr，Treasurer． This town is in Middlesex County．

## LOANS－BONDS－

$48, \ldots \ldots . \$ 50,000 .$. Dec 1，＇ 15 to＇ 24 （ $\$ 5,000$ due yearly．）
4s，．．．．．$\$ 25,000$. Nov．，＇97 to 1901 （ $\$ 5,000$ due yearly．）
4s，．．．．．$\$ 30,000$
1917－1922
4 s ，$\$ 5.000$ due yearly．）
$4 \mathrm{~s}, \ldots . . \quad \$ 50,000 \ldots$ Dec． $1, ' 18$ to＇ 22
s, （ $\$ 10,000$ due yearly．）
$48, \quad$ ， 20,000 ．．Dec． 1, ＇23－＇24
（ $\$ 10,000$ due yearly）

4s，Var＇s 357000
4s，Var＇s， $357,000 \ldots . .1899$ to 1926 （Part due each year
Temporary loan $1897 \ldots 1897$ Float＇g debt（included）．． 38,500 Water works，value．．．．．．330，000 Tax valuation，real．．．．．．．6，112，675 Tax valuation，personal． 904,485 Total valuation 1896．．．．．7，017，160 Assessment about $3_{1}$ actual value． Population in 1895 was Population in 1890 was Population in 1880 was．

INTEREST on most issues is pay
TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined statemen against the same，and the water debt，on the dates indicated．
Total bonded debt．．．．．．．．．．．．．．．．．．．July 1，1897．Dec．1，1896．Dec．1，1895


## Net debt．

$. \$ 3,550,364$

## \＄2，931，265

$\$ 2,865,540$ Water \＆park debt（inc．above）$. \$ 2,375,000 \quad \$ 2,175,000 \quad \$ 2,050,000$ The sinking fund receives yearly a sum sufficient with accumulations ty．In $1896 \$ 147,000$ was paid into sinking funds other than the water bonds sinking fund．
CITY PROPERTY．－The city owned property in 1896 valued at $6,126,383$ ，including water works costing $\$ 2,797,561$ ．Receipts from water assessments in year 1895－96 were $\$ 228,49475$ ；maintenance，
DEBT LIMITATION．－In the case of Worcester various exception to the general state law limiting municipal indebtedness have beel made by special laws irom time to time．
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＂

|  |  | nal |  | Rat |
| :---: | :---: | :---: | :---: | :---: |
| Years． | Real Estate． | Property． | Total． | per |
| 1896 | \＄74，986，450 | \＄15，703，250 | \＄90，689，700 | \＄15．6 |
| 1895 | 71，104，650 | 16，939，866 | 88，044，516 | 615.40 |
| 18 | 69，259，600 | 16，041，000 | 85，300，600 | －15．20 |
| 189 | 57，819，250 | 15，633，010 | 73，452，266 | －15．6 |

WOBURN．－\｛ $\begin{aligned} & \text { M．T．ALJ．EN，Mayor，} \\ & \text { CHARLES A．JI }\end{aligned}$
This city is in Middlesex County．
LOANS－
When Due． 4s，M\＆N，$\$ 10,000$ ．．．．Sept．1， 1898 $\$ 2,000$ due $y^{\prime}$ rly）to Sept．1， 1902 （ $\$ 1,000$ due veariy）to Jan． 1898 Fire Department Loan－ 4s，M\＆N，$\$ 500$ ．．．．．．．Nov． 1,1897
48, J\＆J，$\$ 3,000$ ．．．．．．uly 1,1898 4s，J\＆J，$\$ 3,000 . . . . . . . J u l y ~ 1, ~$
（ $\$ 500$ due yearly to）July 1,1998
Municipal Loans－
4s，A\＆O，$\$ 3,000 .$.
（\＄1，000 due yearly）to Oct．， 1900 （ $\$ 500$ due yearly）to Dec．Dec． 1,1897 （PUBLIC PARK LOAN－
48，A\＆O，$\$ 2,100 . . . .0 c t .1,1898$
（\＄700 due yearly）to Oct．1， 1909
PUBLIC PROPERTY LOAN－ 1909
$48 . . . . \$ 3,000 . . . .$. April 1,1898
（\＄500 due yearly）to A pril 1， 1903
（\＄1，000 due y＇rly）to Oct．1， 1899
Schoolhouse Loans－
48，A\＆O，$\$ 4,200 . .$. Oct． 1,1898
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 8,000 . .$.
（\＄2，000 due yeariy）to Oct．1， 1901
4s，J\＆J，\＄1，000 ．．．．．．．July 1， 1898 4s，J\＆J，\＄10，500．．．．．．June 1， 1898

LOANS－
When Due．
48 ，
（\＄1，000 due J＇rly）to Oct．1， 1898 SEWER DEBT－ 4s，．．．$\$ 3,000 \ldots$
（\＄500 due vearly）to Jan．J．， 1903 4s，A\＆O，$\$ 24,000$ ．．．．．Aug．i， 1898 （ $\$ 2,000$ due y＇rly）to Aug． 1,1901
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~B}, \$ 3,000 \ldots$ Sept． $1,98-{ }^{\prime} 03$ Water Debt－
WATER DebT－
$4 \mathrm{~s}, \mathrm{~A} \& 0, \$ 1,800$
（ $\$ 600$ due veariy）to Oct． 1,1898 $4 \mathrm{~s}, \mathrm{M} \& N$, ＊500 4s，J\＆J，$\$ 80,000$ ．．．．．．．．．uv． 1,1898 （ $\$ 10,000$ due， $\mathrm{y}^{\prime} 1 \mathrm{y}$ ）to July 1,1905 \＄6，000 \＄42，000．．．．．．July 1， 1898
 （ $\$ 10,000$ due $\begin{aligned} \\ \text { riy }) ~ t o ~ A p r . ~ 1, ~ \\ 1898\end{aligned}$ 4 s ，A\＆O，\＄9，000．．．．．．Apr．1， 1904 （ $\$ 1,000$ due y＇ri．．．．May 1， 1898 Tax valuation，real．．．．．$\$ 8,212,300$ ax valuat＇n，personal．1，551，661 Assessment same as actual value Population in 1890 was．．．．13，499 INTEREST on water 6s is payable in Boston；on other issues in TOTAL DEBT ETC．－The city＇s net debt on January 1，1896，was
$\$ 223,000$ ，not ineluding water debt POPULA
POPULATION．Population in 1895 was 14,176 ；in 1890 was
13,499 ；in 1880 wa 10,931 ；in 1870 was $8,560.4$
WORCEST＇ER．－\｛A．B．R．SPRAGUE，Mavor．

## This city is in Woreester County

## LOANS－

## AME AND PURPOSE

$\overbrace{\text { P．Ot }}$ Inte

## Payable

When

Principal． Due．Outstand＇g．

WINTHROP．－This town is in Suffolk County．

| LOANS－When Due． | $\begin{array}{l}\text { Total debt Jan．2，1897．．} \$ 129,178 \\ \text { TOWN BONDS }\end{array} \quad 17,369$ |
| :---: | :--- | Notes－．$\$ 34,500 \ldots . . . . . . . . .1907$ Tax valuation $1897 \ldots, \ldots, 6,054.590$ $\left.\begin{array}{l}\text { NOTES－} \\ \text { S．s，} 48 \\ \text { \＆} \\ 5\end{array}\right) \$ 67,400 \ldots$ 1897－1905 Tax rate（per $\$ 1,000$ ）＇97．$\quad \$ 15 \cdot 30$ opulation in 1890 was．

$. .2,726$

69，259，600
In 1896 tax rate inc
Average assessed valuation for three vears， 1894 to 1896 inclusive， was $\$ 88,011,605$ ．
POPULATION．－Population in 1895 was 98,687 ；in 1890 was
84,655 ；in 1880 was 58,291 ；in 1870 was 41,105 ．The population for 1897 is estimated at over 103,000 ．

## ADDITIONAL STATEMENTS．

In the table below we give statements regarding all towns in the State of Massachusets which have reported an indebtedness of over the population according to the Massachusetts Census of 1895.

|  | Total | Assessed | Tax | Рори－ |
| :---: | :---: | :---: | :---: | :---: |
| Loeatio | Debt． | Valuation． | Rate． | lation． |
| von，Norfo | \＄60，000 | \＄785，120 | \＄17．60 | 1，626 |
| illerica，Middlesex | 51，212 | 1，805，130 | 14.50 | 2，577 |
| Blackstone，Worcester | 30，700 | 2，621，572 | $17 \cdot 60$ | 6，039 |
| Cohasset，Norfolk Co． | 59，200 | 4，585，275 | 9.70 | 2，474 |
| Cottage City，Dukes | 44，000 | 1，628，025 | $15 \cdot 80$ | 1，038 |
| Dartmouth，Bristol | 25，700 | 2，504，875 | 16.40 | 3，107 |
| Dedham，Norfolk | 113，325 | 8，782，541 | $16 \cdot 40$ | 7，211 |
| Deerfield，Fra | 54，700 | 1，651，951 | $12 \cdot 00$ | 3，007 |
| Essex，Essex | 25，828 | 959，577 | $16 \cdot 30$ | 1，587 |
| Hardwick，Worces | 30，000 | 1，494，510 | 14.00 | 2，655 |
| Hatfield，Hampshire | 30，000 | 960，425 | $12 \cdot 00$ | 1，262 |
| Hinsdale，Berkshir | 32，500 | 672，413 | $15 \cdot 60$ | 1，650 |
| Hull，Plymouth Co | 180，443 | 3，717，150 | 18.50 9.60 | 1，044 |
| Kingston，Plymout | 38，000 | 1，421，360 | $9 \cdot 60$ 10.80 | 6 |
| Lancaster，Worcester | 37，000 | 3，026，272 | 10.80 |  |
| Leicester，Worcester | 66,592 35,813 | $2,208,689$ $3,444,988$ | $20 \cdot 00$ 14.50 |  |
| Lenox，Berkshire Mansfield，Bristo | 35,813 44,700 | $3,444,988$ $1,842,330$ | $14 \cdot 50$ $19 \cdot 50$ | － 3,722 |
| Millis，Norfolk Co | 37，000 | 1，752，980 | 16.00 | 1，006 |
| Milton，Norfolk Co | 79，099 | 19，058，100 | $9 \cdot 00$ | 5，518 |
| Monson，Hampde | 58，000 | 1，711，861 | 18.00 | 3，746 |
| Nahant，Essex | 36，846 | 4，824，578 | $7 \cdot 50$ | 865 |
| North Brookfield，Worces | 160，000 | 1，779，635 | $18 \cdot 14$ | 4，635 |
| Palmer，Hampden Co． | 44，000 | 2，716，749 | 20.90 | 6，858 |
| Rockport，Essex Co | 144，000 | 2，757，700 | $18 \cdot 80$ | 5，289 |
| Scituate，Plymouth | 58，000 | 2，319，080 | $12 \cdot 00$ | 2，246 |
| Sharon，Norfolk Co． | 74，915 | 1，886，642 | $10 \cdot 15$ | 1，717 |
| Stoughton，Norfolk Co | 272，000 | 2，854，244 | 25.50 | ，272 |
| Swampscott，Essex Co | 85，000 | 5，141，304 | 12.00 | ，259 |
| Templeton，Worcester | 26，208 | 1，279，419 | 17.80 | 2，915 |
| Uxbridge，Worcester Co | 41，000 | 2，250，575 | 18.40 | ，546 |
| Weston，Middlesex Co | 28，666 | 3，131，105 | 8．70 | 1.710 |
| Westport，Bristol Co | 33，500 | 1，512，750 | $16 \cdot 00$ | 2，678 |
| Wrentham，Norfolk Co | 28，108 | 1，474，604 | $21 \cdot 60$ | 2.584 |

# State of Rhode Island． 

DEBT，RESOURCES，ETC．

Admitted as a State
One of Original Thirteen
Total area of State（square miles） －1，250 State Capital Newport and Providence Governor（term expires last Tues．in May，＇98），Elisha Dyer Secretary of State（term exp．last Tues．May，＇98），C．P．Bennett Treasurer（term expires last Tuesday May，＇98），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：

LOANS－
NAME AND PURPOSE，
Civil War bonds，
Rate．Payterest．－$\overbrace{\text { When Principal．}}^{\text {Putstand＇g }}$ Civil War bonds， 186 $\qquad$ tateHouse loan，1894．．．．．．．．．．．．． $3^{6}$ ¹0．J \＆$\& \frac{A}{J}$ Past due． do
do
$\begin{array}{ll}\text { do } & \text { d } \\ \text { do } & \text { d } \\ \text { do } & \text { d }\end{array}$
PAR VALUE OF BONDS．－The bonds are for $\$ 1,000$ each．
TAX FREE．－Bonds of the State House loan are exempt from taxa－ tion 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 the following years.

| Total fundod debt.... $\$ 1,517,000$ | $\$ 1,517,000$ | $\$ 699,000$ | $\$ 1,2893,000$ |  |
| :--- | :--- | ---: | ---: | ---: |
| Binking funds........ | 150,000 | 118,667 | 699,088 | $1,145,891$ |

Net debt........... $\overline{\$ 1,367,000} \overline{\$ 1,398,333} \overline{N i l} \overline{\$ 137,109}$ The sinking fund is largely invested in elty, town and district bouds and notes, and it is to recelve $\$ 50,000$ 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 inereased only to 69,122 ; in 1850 it had risen to 147,545 ; for 1895 it is 384,758 .


In the decade from 1860 to 1870 the rate of growth was $24 \cdot 47$ per cent, in the 1870 to 1880 deeade 27.23 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 Title 7, Ohapter 36 (page 157) of the Revised Statutes of the State of 1896. 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 (which dnoludes elty) to create debt.
SEcrion 20 . "The outstanding notes, bonds and contracts of towns ehall be paid and be fultiled according to the tenor thereof, and all sil in. lebtedness now authorized to be inourred on account thereof may be incurred according to the tenor of the authority therefor.
sectros 21. No town shall, without wpeciat statutory authority therefort, incur any debt in excess of three per centum of the taxable property of such town, including the indebtedaess of sueh town on the tenth day of April, one thousand eight hundred seventy-eight, but the giving of a now note or bond, for a pre-existing debt, or for is excepted from the provialons of thle seetion, and the amount of any sinking find ahall be deducted in computing such indebtedness,"
SAVINGS BANK INVESTMENTS AND RESTRICTIONS.-In the Revised Statutes of Rhode Inland (which were revised in 1896) Sections 54, 55, 56, ete., of Chapter 178 , Title 19 (oa page 548), will be found the provisions of law with reference to Savinga Bank Invest ments. Section 54, which reeltes in detall the stocks, bonds, ete, these lusticutions are allowed to put their money in is as follows:
8 getros 54. Institutions for savinges shall layest their recelpts-
a1) In publice stocks or bonds of any State or of the United 8tates,
(2) Or in any bank stock, or in notes or bonds of any town or oity. land state.
(4) Or ln sueh corporate stocks or bonds as they may deem sate and secure.
(5) Or they may diacount notes, bonds or drafts of individnals or corDorations, with two other reqpowitble endorsers, suretles or guarantors,
(6) Or the notes, bonds or drats of individuals or corporat ons secured by the pablle noter, stoeks or bond- of any state of the United states, or of any town or elty or of any nchool diatriet or fire diatriet in any cow vingland state, or by the ntock or bonds of any corporation which or by mortgage on real eatate.
Concerning Sectlons 55 and 56 , the former appears to give savings institutions quite extenalve powera as to making and keeplag deposits in commercial banks. When so kept, however, they aro to be kept "payable on demand whether drawing lnterest on not." The two seetions are subjoined.
Sgetros 55.-No such institntion shall have an amount exceeding oue-half of its recelpta in veated in notes, bonds or drafts of individuals or corporations, unless accured by some public notes, bonds or stocks as
aforeald, or by mortgage on real catate: but tho preceding section shall not be so construed as to forbld any sucls tnstitution from plading and notiling on deposit in any bank such reasonable amount of their receipta as is customary and they may deem proper, payable on demand, whether drawing interest or not.
secriox s6,Angs to any trustee, director or other oflicer of such institution.
For the other provisions of the law as they now are we would refer our readers to the Revised Statutes of 1896.

## Cimiks, Counties and Towns

STATE OF RHODE ISLAND.
BRISTOL.-Georae H. Pbok, Treasurer.
Thas town is the capital of Bristol County.
LOANS- When due |Tax valuation, peraonal $\$ 1,306,800$
 Town tax (per $\$ 1,000$ ) 1897. $\$ 13 \cdot 00$
Population in 1880 was.....5,487 Total debt Feb., 1897........118,205 INTEREST on all town loans la pald in Bristol, R. I.
BURRILLVILLE.-situated in Providence County.
When Dwe. Highway Imp. Bosps-
48, g. J\&J, 830,000 g.Jan. 1, 1907
(Part due. every fre (Part due every flve years) to 1922
Iaterest at Z Nat. Bk., Boston. Bonded delve Jan. 1, 1897. 850,000

CENTRAL FALLS.-B. A. Reynolds, Treas. Thin city, recently organized, assumed the debt of the old flre district
(whiok is now a part of the olty) and a part of the debt of the town of (which is now a part of the olty) and a part of the debt of the town of
Lincoln. Property conslating of land, buildings, water and sewer Lincoin. Property conslating of land, buildings, water
equipment to the valie of 8559,000 fa owned by the ofty.
Cquipment to the Falne of $\$ 559,000$ is ow
Central Falla is in Providence County.

LOANS- When Due. 12s, 5 MEN 880000 , 98
(\$4,000 dne yearly on 98 to 1919 Int. is paid at the office of the InInt. is paid at the omce or the lnTown or Lincoln Bonds -

GITY BONDS-
48, J\&D, \$250,000g.Dec. 1,'97 to '21 Bonded debt Deo. Z, 1896. $\$ 490,100$ Water debt (included) 104500 The city has no tloating debt, Tax valuation, real..... $\$ 6,427,150$ Tax valuation, person'1 1,573,600 Total valuation 1896... 8,000,750 Popuation in 1895 was....15,828 Population 1896 (est.) over. 16,000
INTEREST is paid at Industrial Trust Company of Providence.
CRANSTON.-D. D. Waterman, Town Clerk.
This town is in Providence County.
LOANS When Due. Total debt Sept., 1896. $\$ 449,000$ GOLD BONDS
…... 1922 $4 \mathrm{~s}, \mathrm{~g}, \$ 150,000, \mathrm{~g} . . . . . . . . . . . . . . ~ 1922$ $4 \mathrm{~s}, \mathrm{~g}, \mathrm{~F} \& A \$ 135,000$, g.Aug. 1,1929


CUMBERLAND.-This town is in Providence Countr, LOANSWhen Due, | Sinking fund FUNDING BONDS
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 75,000$.
Jan. 1, 1898 Town Ho year Bowds
48, J.EJ, $\$ 32.000$......July 1,1899 (\$2,000' due yearly) to July 1, 1891 Interest payable in Providence. Bonded debt Jan. 1, 1897. $\$ 125,000$ Floating debt............... 20,000
Total debt................ 145,000
-
Net debt Jan. 1, 1897
\$7,000 Tax valuation, real....... 5 138,000 Tax valuation, personai $5,424,000$ Total valuation 1894....7,590,000 Astate tax (per 9-10 actual value Town tax (per $\$ 1,000$ )........ $\$ 1 \cdot 80$ Pown tax (per $\$ 1,000$ )......... $7 \cdot 20$ Population in 1890 was.

8,090

## EAST PROVIDENCE.-David S. RAy,Treas.

This town is in Providence County.
LOANS- Then Due. Floating debt........... 835,000 $48, J \& D, \$ 110,000 \ldots \$ 5,000$ yearly GoLD Bonds, 1893 -
4 4, g., J JJJ, $\$ 25,000 \ldots$..July 1, 1923 4s, 5., Jdd, 60,000...July 1, 1933
 $48, \xi_{1}, \ldots . . \$ 100,000 . \ldots 1922 \& 1947$
 Floating deb
... \$35,000 sondec debt Feb., 1896 . $\$ 260,000$
INTEREST on the town bonds is payable at the office of Blake Bros. \& Co., Boston; on the gold bonds at the Rhode Island Hospital

East Providenoe Fire District.- Providence Co'ty. The water-works system of this distriot has been purchased by the Enst Providence Water Company, subject to the outstanding debt of the tire distriot.


 INTEREST is pald by the Industrial Trust Co., Providence, R. I.

## JOHNSTON.-Joseph Govgh, Town Clerk. <br> <br> Providence County.

 <br> <br> Providence County.}LOANS- When Due. Net debt Ang. 1, 1897... $\$ 331,157$ 4B, E. F\&A, \&ROAD BONDS.-(fold Tax valuation, real.......5,842.092 | $48, \mathrm{~g}$. F FA, $850,000 \mathrm{~g}$. Feb. 1,1907 | Tax valuation. personal. $1,017,900$ |
| :--- | :--- | :--- |
| $48, \mathrm{~g}$, F\&A, $100,000 \mathrm{~g}$. Feb. 1, 1912 | Total valuation $1896 . . .6,859,995$ |

 Bonded debt June 1, $96 \ldots \$ 250,000$ Assessment about ${ }^{\text {and }}$ Towtual value. Floating debt June 1,'96. 81,428 Population in 1895 was.....11,203
 INTEREST is payable by the Union Trust Company, Providence, JOHNSTON SOHOOL DISTRICT NO. 15.
 4, G., A\&O, \$25,000....Oct. 1, 1909 Company of Providence.
NARRAGANSETT PIER.-Washington County. LOANS When Due. Tatal debt Dec., 1896.... \$152,000 LMPROVEMENT BONDS-
4s, M\&N, $\$ 20,000 \ldots . .$. May $_{1,} 1919$ Interest payable in New York. Bonded debt Dec., 1896. \$100,000
Floating debt............. $\$ 52,000$
NEWPORT - \{PATRICK J. BOYLE, Mayor
Newport is situated in the county of the same name.
LOANS- When Due. SoHool House-
s, 4s, 8.-an.. \$146,000...May 15, 1923
PABK BOxDs $48, \ldots$.... 840,000 . Feb. 15,1927 4s, M\&EN, $\$ 100,000$ g. May 1,1925 4 s , J $\in \cdot \mathrm{D}, 1$, $16,000$. 4s, J\&JJ, 16,000 SEWER BONDS4s, FdA, 98,000 EWER IND STR ..... Feb. 1, 1918 45, A\&O, $\$ 70,000 . . . \mathrm{A}$ Apr. 15,1921
INTEREST is payable at Newport.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Newport's total munfipal debt and the sinking fund held by the city against the same on the 1st of January of each of the last five years.

 | Total bonded debt. $\$ 511,000$ | $\$ 511,000$ | $\$ 459,000$ | $\$ 459,000$ | $\$ 337,000$ |  |
| :--- | :--- | :--- | :--- | :--- | :--- |
| Sinking funds..... | 69,088 | 53,442 | 85,445 | 71,207 | 56,786 | Net debt Jan. 1. $\overline{\text { \$441,912 }} \overline{\$ 457,558} \overline{\$ 373,555} \overline{\$ 387,793} \overline{\$ 280,214}$ The sinking fund appropriation for 1897 amounts to $\$ 12,500$.

CITY PROPERTY, -The city owns real estate valued by tax assess \$488,022; other property, $\$ 183,398$.
ASSESSED VALUATION. -The city's assessed valuation and tax rash value.

|  | Real | Personal |  | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Year. | Estate. | Property. | Total. <br> 6,781,900 | $\begin{gathered} \operatorname{per} \$ 1,000 . \\ \$ 11: 00 \end{gathered}$ |
| 1895 | 29,939,500 | \$6,640,100 | -36,579,600 | 10.50 |
| 89 | 27,757,000 | 7,096,800 | 34,853,800 | $9 \cdot 20$ |
| 1890 | 25,356,900 | 6,863,750 | 32,220,650 | $10 \cdot 00$ |
| The | lough only | 5 | corers all | es, | etc., a tax 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 $12,521$.

PA WTUCKET.- $\frac{\text { HENRY E. TIEPKE, Mayor. }}{\text { FRANK M. BATES, Treasurer }}$
Pawtucket is in Providence County. When Due. REENDNG BondsGENERAL DEBT BONDS- $\quad 4 \mathrm{~s} . . . . ., \$ 500,000 \mathrm{~g}$. 4 s , J\&J, $\$ 150,000 \ldots .$. July 1,1915 WATER BONDS$4 \mathrm{~s}, \mathrm{~J} \& J, \quad 350,000 \ldots . . J u l y 1,1899$ ( $\$ 50,000$ every 5 yrs ) toJuly 1, 1929 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 600,000 \ldots . \mathrm{Apr} .1,1923$ $4 \mathrm{~s}, \mathrm{~J} \& J, \quad 300,000 \ldots$
SEWER BONDS $1893-$ $4 \mathrm{~s}, \mathrm{~A} \& 0, \$ 400,000 \ldots .$. Apr. 1, 1923

5, 1, 1937 $5 \mathrm{~s}, \mathrm{~A} \& 0,200,000 . . . \mathrm{Apr}, 1,1898$ $4 \mathrm{~s}, \mathrm{~J} \& J, \quad 600,000 \ldots .$. Apr. 1,1899 $\begin{array}{ll}4 \mathrm{~s}, ~ J \& J, & 600,000 \ldots \ldots . J u l y ~ 1, ~ \\ 401910 \\ 48,000 \ldots . . J u l y ~ 1, ~ & 1919\end{array}$ \begin{tabular}{ll}
$4 \mathrm{~s}, \mathrm{~J} \& J$, \& $400,000 \ldots . . J u l y$ <br>
$48, ~ J \& J$, \& $125,000 \ldots . . J u l y$ <br>
1,193 <br>
\hline

 Population 1890 was 

$4 \mathrm{~s}, \mathrm{~A} \& 0, \$ 400,000 \ldots .$. Apr. 1, 1923 \& Population 1890 was <br>
$4 \mathrm{~s}, \mathrm{~J} \& J$, \& $175,000 \ldots . . \mathrm{uly}$ 1. 1934
\end{tabular}$| \begin{aligned} & \text { Population } 1895 \mathrm{was}\end{aligned}$

The general debt bonds due from 1899 to 1929 , and also the $\$ 400,000$ water 4s, due July, 1919, are curreney; all others gold.

## INTEREST on all the bonds is payable at Boston, Mass.

TOTAL DEBT, ETC.-The bonded debt on November 30, 1895 , was fund, \$182, 736. net debt, $\$ 3,773,884$. Of this amount $\$ 1,696,139$ was fund, water.

ASSESSED VALUATION in 1895 of real estate was $\$ 26,148,448$ personal property, $\$ 5,700,956 ;$ total, $\$ 11,849,404 ;$ tax
$\$ 15 \cdot 00$. In 1882 the total valuation was $\$ 16,267,764$

PROVIDENCE.-\{ E. D. McGUINNESS, Mayor.
The city is situated in Providence County, which has no debt

LOANS-
NAME AND PURPOSE.
City Hall and sewer
Davis estate loan...
Park loan
Public improvement
do do
do do
School loan.................


Rate. Payable. When Due. Outstand' Raic. Paycie. When Due. Outstand' 9 . 1891.e\&r 1879.
1880
1897 189
.189


Davis estate loan, dne in 1909
School loan, due in $1911 \ldots . . .$.
School loan, due in $1925 \ldots .$.
95,923 56
School loan, due in 1925...
School loan, due in 1927... 55,89134
69,650
Sewor loan, due in 1921. 174,539 73 Sewer loan, due in 1922.. 174,53973
107,86808 Sewer loan, due in 1923 Sewer loan, due in 1925 Sewer loan, due in 1927.
Park loan, due in 1922
Highway loan, due in $1924 .$.
Highway loan, due in $1927 .$.
133,164 32
80,36619
$\begin{array}{r}108,32096 \\ 231877 \\ \hline\end{array}$

Total sinking funds July 1, 1897
$\$ 3,687,98173$ WATER WORKS.-The water works construction account to Oct. water rents, etc., was $\$ 511,78890$; cost of maintenance $\$ 80.57508$. interest on water loans, $\$ 342,19531$; surplus over $\$ 89.01851$.

ASSESSED VALUATION.-The valuation and tax rate have been as - Assessed Valuased at "about two-thirds cash value:" Years. Real Personal $\quad$ Total $\quad \$ 1,000$ of Tax. $\begin{array}{cccccc}1896 . & 133,296,200 & 40,936,300 & 174,232,500 & 16 \cdot 50 & 2,874,43625\end{array}$ $\begin{array}{llllll}1895 . & 129,438,060 & 40,346,500 & 169,784,560 & 16 \cdot 00 & 2,716,55296 \\ 1890 . & 104,684,440 & 35,932,620 & 140,617,060 & 15 \cdot 00 & 2,109,25590\end{array}$ $\begin{array}{rrrrrr}1880 . & 88,012,100 & 27,908,900 & 115,921,000 & 13 \cdot 50 & 1,564,93350 \\ 1870 . & 52,511,800 & 40,565,100 & 93,076,900 & 13 \cdot 50 & 1,256,53815\end{array}$ | 1860. | $37,089,800$ | $21,042,000$ | $58,131,800$ | $5 \cdot 60$ |
| :--- | :--- | :--- | :--- | :--- | The tax rate in 1896 of $\$ 16.50$ included State tax of $\$ 1.80$ and city ter proper of \$14.70.

POPULATION-The population for 1897 is estimated at 154,000
south Kingstown.-J. A. Allen, Treas. This town is in Washington County, which has no debt.
$\qquad$
IMPROVEMENT BONDS
Dec 15, 1897 (part due jearly) to Dec 15, 1897 Tatal debt Jan 1, 1897. 138,000 Tax valuation, $\quad 2,905,810$ Population in 1890 was.......4,823 The ape Population in 1880 was.......5,114 96, \$5,000 was taken up.
INTEREST is payable by the Rhode Island Hospital Trust Company wut at the Town Treasurer's office.

## tiverton. - A. Lincoln Hambly, Town

This town is in Newport Count
unty
$\qquad$ (\$1,000 annuaily on Sept. 1.) Floating debt Apr. 5, '97. $\$ 24,341$ Assets.

Assessed valuation,real $\$ 1,712,191$ Assessed valu. personal. 837,300 Total assessed value, $97.2,569,491$
Tax rate Tax rate (per $\$ 1,000$ ) '97..... $\$ 7 \cdot 00$
Population $1895 \ldots \ldots . . . . .2,964$

WESTERLY.-A. H. LANGWORTHY, Treas.
This town is in Washington count
LOANS- When Due.
4s, J\&J, $\$ 30,000 \ldots .$. July 1,1918
WATER LOAN-
$4 \mathrm{~s}, \mathrm{M} \& S, \$ 200,000 \ldots$ Sept. 1, 1927 4s, M\&S, $\$ 200,000 \ldots$ Sept. 1,1927
Interest on bonds payable in Prov. Bonded debt May 17,97.; $\$ 30,000$ $\begin{array}{lr}\text { Floating debtMay 17,'97 } & 8,031\end{array}$ Total debt May 17, 1897. 38,031 Tnteres Subject to call after 1896 Tax valuation, real.....5,026,600 School tax (per $\$ 1,000$ )... $\$ 6.00$ INTEREST on the funding bonds is payable in Providence and on City, or the Industrial Trust Co. of Providence.

WOONSOCKET.-\{ GEO. BATCHELOR, Mayor.
Woonsocket is in Providence County. Aside from the tollowing oblirations Woonsocket endorses first mortgage bouds of the Woonsocket
\& Pascoag RR, to the amount of $\$ 100,000$. \& Pascoag RR. to the amount of $\$ 100,000$.
LOANS- $\quad$ Ruterest.- Rate Payble. When Dreincipal, Outstanding. NAME AND PURPOSE. Rate Payable. .When Due. Outstanding.
Funding bonds, "A". 1884 \& 4 J D Dec. 1,1897


PAR VALUE water bonds of 1885 , which are for $\$ 5,000$ each
INTEREST is payable in Woonsocket only.
TOTALDEBT, SINKING FUND, ETC. - The subjoined statement shows woonsocket's the manicipal debt, the sinking fund held by the city against the same, the water debt, and the city's floating debt.

|  | Sept. 9, '97. | Dec. 1, '95. | Dec. 1, '94. | Dec. 1, 93 |
| :---: | :---: | :---: | :---: | :---: |
| Bonded debt. | . \$1,561,000 | \$1,131,000 | \$1,140,000 | \$800,000 |
| Floating debt | 190,000 | 295,000 | 190,000 | 347,500 |

Total debt......... $\$ 1,751,000 ~ \overline{\$ 1,426,000} \overline{\$ 1,330,000} \overline{\$ 1,147,500}$ $\begin{array}{lrrrr}\text { Deduct sinking funds. } & 65,495 & 40,809 & 153,885 & 120,189 \\ \text { Cash \& unpaid taxes.. } & \ldots . . . . & \ldots \ldots . . & 56,576 & 53,816\end{array}$ $\begin{array}{rrrrrr}\text { Net debt ......... } \$ 1 \overline{1,685,505} & \overline{\$ 1,385,191} & \overline{\$ 1,119,539} & \overline{\$ 973,495} \\ \text { Water debt included.. } & \boxed{\$ 502,000} & & \$ 512,000 & & \$ 580,000\end{array}$ CITY PROPERTY-The city owns real estate and personal property valued at $\$ 1,118,163$.
ASSESSED VALUATION-The city's assessed valuation (about 28
actual value) and tax rate for a series of years have been as actual
follows


# State of Connecticut. 

DEBT, RESOURCES, ETC.

Admitted as a State
One of Original Thirteen
Total area of State (square miles)

State Capital
Governor (term expires Jan, '99)
Secretary of State (term expires Jan, '99)
harles W. Grosvenor
Legislature meets biennially in odd years on the Wednesday following the first Monday in January. There is no limit on the leagth of the session.

HISTORY OF DEBT.-For a brief history of the Conneotient State debt see Sthty AND City Bupplement of April, 1895, page 36. The condition of Connectiont's debt now is as follows:


PAR VALUE OF BONDS-The bonda are all for $\$ 1,000$ or $\$ 10,000$. INTEREST on all bonds is payable in Hartford, Conn.
TOTAL DEBT, ETC.-The subjoined statement shows Connecticut's total debt, and the eivll lists deducted from the same, on each of the dates indleated.
Total fanded debt Oct. 1, 1896. Oct. 1, 1895. Oct. 1, 1894. Oct. 1, 1893. $\begin{array}{lllll}\text { Total funded debt } \ldots . \$ 3,240,200 & \$ 3,240,200 & \$ 3,240,200 & \$ 3,240,200 \\ \text { Civil list funds...... } & 290,734 & 518,764 & 738,418 & 858,402\end{array}$

Net debt......... $\$ 2,949,466 \quad \$ 2,721,446 \quad \$ 2,501,782 \quad \$ 2,386,799$
ASSESSED VALUATION,-The total assessed valuation of the State (about 50 per cent of actual valne) has been as followa:
Years. Tras ealuation, Years. Tar valuation

DEBT LIMITATION. - The Constitution of Connectient contains but a single provision restrieting 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 Manlelpality, shall ever subseribe to the eapital stoek of any rallroad corporation, or becomethe purchaser of the bonds, or make donation to, or loan its credit in ald of, any such corporation; but nothing herein contained shall affeet the
valldity of any bonds or debta incurred under existing laws, nor be construed to proliblt the General Ansembly from anthorizing any Town or City to protect by additional appropiations of money or credit any Thilaal.
The foregoing is explicit and comprehenaive, covering every municipality. There are no general restrictions in the Revised Statutes; Whatever reatrictiona have been made from time to time are contained in enabiling neta and in eity charters.
Himited power to fosue bonds. Acrording genal law granting them un the Revised Statutes, "when any town shall have made appropriations "or incurred debts, or shall hereafter make appropriations or incur ' debta exceeding ten thousand dollars, it may heme bonds, either regis-- tered or with coapons attached, or other obiligations, payable at such
"times and at such annual rate of interest not exceeding 6 per cent, "times and at such annual rate of interest not exceeding 6 per cent, " payable annually or semi-annually, as it shall determine
have had no such general authority conferred upon them. certain bonds lssued by ofties and towns to aid in the construction of emption has been extended to new bonds illued ald bonds above referred to. This exemption is found in section 3,820, Chapter 241 of the Revised statutes (last clause of Section), and the bonds there named are those "isaued by any town or city in ald of the
"conatruction of the ralloads of the Conneotlout Weatern Rallroad "Company, the New Haven Middletown \& Willimantic Railroad Com" Rany, the shepaug Valley Railroad Company, the Contecticut Valley "them." All ralroasu which are in whole or in part in the state are statutes, so that the tax on these bonds is pald by the railroads.
Excmption from tar of new bonds issued to redeem or to provide a fund to redeem the railroan add bonds, or to redeen or to provide a fund to redeem any relsane of the same, is conferred frilly by an act approved
POPULATION OF STATE,-Since 1850 the population of Con-
neetient has more than doubled, being reported for $1890,746,258$,

SAVINGS BANKS INVESTMENTS-PRIVILEGES AND RE-STRICTIONS.-At the seasion in 1897 material changes were made in the provisions regulating the fnvestment of the deposita of the aavings banks of Connecticut. These are mainly contained in section 1,800 of the General statutes of the state. It seems that this scotion was remodeled and the list of aecurities enlarged in 1889, then was amended in 1893, and has, as atated, now again been amended in 1897 . The amending act of 1897 is entitled " An Act concerning investments by Savings Banks", and is as follows. The separation into paragraphs and the figures in brackets which number and begin the paragraphs we have inserted so that those who need to refer to or use any particular portion of the section can more readily find the part deslred; othorwise we give the section as it reads and was passed, preserving even the punctration.
Section 1,800 of the General Statutes, as amended by Ohapter CCXXIX of the prilio acts of 1893 , is hereby amended to read as (1) Not exceeding twonty

In notes secured by the pledge of stooks or boats as collateral se onrity: provided, sald stocka or bonds shall have pald dividends or interest of not leas than three per centum per annum during the two
years next preceding that in which the respective loan is made; or
by the pledge of any stocks, bonds, or other obligations which, under by the pledge or any stocks, bonds, or other obligations whioh, under
the provisions of this act, oan be purehased by savings banks; and may invest not exceeding twenty per centum of their deposits and surplus in notes, each of which shall be the joint and several obliga (2) And may invest in the bonds of the United States,
(2) And may invest in the bonds of the United States, the District of York, New Jersey, Pennsylvania, Delaware, Maryland Ohio New tueky, Michigan, Indiana, Illinois, Iowa, Wisconsin, Minnesota, Mis souri, Kansas, Nebraska, California, Colorado, and Oregon;
(3) In the bonds of any city in the New England states, or in the State of New York; or Newark, Paterson and Trenton in the State of Now Jersey; of Philadelphia in the State of Pennsylvania; of Cincinnati, Cleveland, Columbus, Dayton, and Toledo in the State of Ohio of Louisville in the State of Kentucky; of Detroit in the State of Mich Wisconsin: of St Louls in the State of Missouri; of Omahe in the State of Nebraska;
(4) Or in the obligations of any of the counties, towns, cities, boroughs, and school districts in this state,
his st the capital stock of any bank or trust company located in Boston in the State of My of New York in the State of New York, or in (6) Or in the bonds of any other incorporated city located in any o the States mentioned in this act, having not less than twenty thousand municipal census taken by suthority of the State state census, or any investment; procided, the amount of the bonds of said city, including the issue in which such investment is made and its proportion (based on the yaluations contalned in the assessment for taxation next pre ceding such investment) of the county and town debt, after deducting the amount or ts water debt, and the negothable securties in the sink ing funds which are avalablo payment of its bonds, does not ex ceed seven per centum of the valuation of property in said city a ways, that the State or eity fsauing said bonds has not defaulted pay ment of any of its funded indebtedness or interest thereon within fifteen years next preceding the purchase of such bonds by the saving hank; but this act shall not be held to authorize the investment of any funds in "speclal assessment bonds" or "improvement bonds", eatted, which are secured only on the property benetited, except in
those States where such bonds are by law a direct and primary obligathose States where such bonds a
ton of the city issuing the kame
(7) Or in the first mortgage bonds of any railroad company, whos foad is located wholly or in part in any of the stath menteited sta thi or in the consolidated bonds of any railroad company incorporated by this state and authorized to issue such bonds to retire the entire funded debt of sald company; provided, that in every case the raiload company in the bonds of which an investment is made shall have paid each year, for a period not less than ive years next previous to such ingestment, in ardition to the interest on its funded indebted ness, alvidends of not less than four per centum per annum upon its entire capital stock outstanding; and provided, further, that sald out In amount one-third of the centire outstanding issue of said bonds this aet shall not be held to authorize any investment in the bonds of any corporation operating its railrond exclnsively by any mean other than steam as a motive power, or in the bonds of any street railrond company.
(8) All other investments shall consist of deposits in incorporated Gonks or trust companies located in this State or in the Statea New York, Maskachusetts, or Rhode Island.
(9) Or of loans secured by mortgrge on unincumbered real estate thereon, provided that any savings bank in the town of Putnam may loan on land located in the County of Providence in the State of Rliode sland: any savings bank in the fown of Ridgefteld may loan on lami located in the County of Westchester in the State of New York; any savings bank in the town of Enfleld or in the town of Stafford inay loan on land located in the County of Hamplen in the State of Massi ehusetis; and any savings bank in the town of Stomington may loan
on land located in the County of Washington in the State of Rhode Esland.
It would seem according to the foregoing amendment of section 1,800 that only forty per cent of the deposits and surplus of any savings bank may be employed on personal security, but that no limit is placed upon the amount which may be invested in the other securiHes mentioned in the section.
The subjoined sections, $1,803,1,804,1,805$ and 1,806 , provide certain restrictions with reference to loans-section 1,803 restricting loans on Mortgage Security to Manufacturing Corporations and Ecelesiastica Societies; section 1,804 restricting amount of loans to one party on personal security ; section 1,805 forbidding loans on single names.
SEC, 1,803 . No loan shall be made by any savings bank to a manu facturligg corporation or ecclesiastioal society, secured by mortgage upon their property, unless the same shall be accompanted by the Individual guarantee of some responsible party or parties, or by other
collateral security of equal value to the amount of the sum loaned, collateral security of equal value to the amount of the sum loaned,
and the directors or trustees of any such bank consenting to any loan and the directors or trustees of any such bank consenting to any loan responsible to the full extent of such loan.

Scc. 1,804. No savings bank having more than twenty-five thousand dollars deposits shall loan on personal sectirity to any one person,
company, or intereat, more than three per cent of its deposits at the company, or interest, mon
time of making such loan.

8EC, 1,805. No savings bank shall buy, or lend any money upon, any obligation on which only one person or firm shall be holden, without
taking additional security for the same equivalent to the guaranty or talking additional security for the same equ
indorsement of some other 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 preventing incautious loans. We refer to the provision 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 bank and the Bank Commissioners, and be prima facie evidence of the truth 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 securities savings banks are authorized to invest in.
SEC. 495.-Trust funds, unless it is otherwise provided in the instru ment creating the trust, may be loaned on the security of mortgages on unencumbered real estate in this state, double in value the amount
loaned, or may be invested in such mortagages or in the bonds or loans of this state, or of any town, city, or borough of this state, or in any bonds, stocks, or other securities which the savings banks in this state
are or may be authorized by law to invest in, or may be deposited in savings banks incorporated by this state.

## Cities, Counties and Towns IN THE <br> STATE OF CONNECTICUT

Note.-For debts of minor civil divisons not found among the statements given belove, see "Additional Statements" at the end of this State. The relation which the towns, cities and boroughs of this State bear to one another is peculiar, and requires a word of explanation. The State is divided into eight counties, 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 tiee "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 outstanding. There are ten cities, each with one exception bearing the same name as the town in which it lies. Of late several towns and cities whose limits were about identical have been consolidated and the outstanding bonds of both town and city are reported together without distinction. This is the case with the city and town of Hartford, which previous to April, 1896, reported their debts separately. The city and town of New London have been coasolidated and also Bridgeport city and town. In general, however, town and city are distinct, New Haven city, for instance, making no mention in its financial report of the debt of New Haven town, though there is but little difference in the extent of town and city.
The borough stands in about the same relation to the town as does the city. 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 charge 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 necessary to take into account the State, town, city and school district levies. In the statements which follow we give under one heading the town and city, wherever they bear the same name, for though distinct corporations, their debts are to a greater or less extent the debts of a single community.

For a summary of the municipal indebtedness, assessed valuation, etc., of the entire State, see State and City Supplement of April, 1895, page 37.
ANSONIA.- $\left\{\begin{array}{l}\text { ERWIN W. WEBSTER, Mayor } \\ \text { FRED M. DREW, Treasurer }\end{array}\right.$ Ansonid is in New Haven County. By an act of the Connecticut
Legislature of 1893 the borough, town and fire district of this name were consolidated to form the present city.
LOANS-
s,g.,J\&J, $\$ 100,000$, $\mathrm{g}, \mathrm{Jan}$. 1,1912
Subject to eall after.Jan. 1, 1902
CITY OF ANSONIA BONDS-
$4 \mathrm{~s}, \mathrm{~g} ., \mathrm{M} \mathrm{\& N}, \$ 150,000, \mathrm{~g} \cdot \mathrm{May} 1, \mathrm{\prime}$
BOROUGH OF ANSONLA BONDS-
$31_{2 \mathrm{~s}, \text { A\&O, } \$ 75,000 \ldots . . . . . . . . . .1908}$
Demand Notes-
Total debt Aug. $1,1897 . . \$ 330,100$ Tax valuation 1896...... 3,245,871 Assessment about $2_{5}$ actual value. Tax rate (per \$1,000) '97. .. $\$ 22 \cdot 00$
Population in 1890 was....10,342 Population in 1890 was.....10,342
Population (Boro') 80 was. 3,855

## BETHEL.-H. H. Woodman, Treasurer.

This borough is in Fairfield County
$\begin{array}{ll}\text { LOANS } & \text { When Due. } \\ \text { WATER-WORKS BONDS- } & \text { Floating debt... } \\ \text { Sinking fund.... }\end{array}$
$\$ 12,000$
1,500
$6 \mathrm{~s}, \mathrm{M} \& 8, \$ 8,000 \ldots . .$. Sept. 1,1898 Sinking fund.............
50,500
6s, M\&S, $9,000 \ldots . .$. ....Sept. 1, 1908 Tax valuation $1895 . . . . . .999,119$
Water Bonds, 1895- Borough tax rate (per $\$ 1,000$ ) \$5.00
4s, A\&O, $15,000 \ldots . .1915$, '20, '25
Bonded due each year on Oct. 1.) Population in 1880 was
NTER Population in 1896 (est.)....3,600
BLOOMFIELD.-A. R. Wells, Clerk.
This town is situated in Hartford County.
LOANS- When Due. |Tax valuation,
LOANS- $\quad$ When Due. Tax valuation, real........ $\$ 622,547$ 4s, F\&A, \$32,000..........Feb., 1900 $4{ }^{11} 4$, M\&S, $\$ 27,000$
Total debt Feb. 1, $1897 . .$. Sinking funds.
Stat Net debt Feb. 1, 1897..........10,897 Population in 1890 was........ 1,308 INTEREST is payable at the Mechanies' Savings Bank.

BRIDGEPORT.- $\left\{\begin{array}{l}\text { FRANK F GLARK, Mayor, } \\ \text { BERNARB KEATING Audi }\end{array}\right.$
Bridgeport is in Fairfield County. In 1889-90 the town and city of city assuming the town's debt
NAME AND PURPOSE. $\quad$ Rate. Payable. When Principal- Outstand'g. Municipal bonds... 1873 7 7 J \& J July 1, 1900 Outstand'g.

 $\begin{array}{lllll}\text { Olvy bonds..............1894 } & 4 & \ldots \ldots . . . & 1924 & 500,000 \\ \text { Court-House (town bonds). } 41_{2} & \text { J \& } & 500,000 \\ \text { July } 1,1910 & 150,000\end{array}$
do do $\qquad$ 150,000
150,000
TOTAL DEBT, ETC.-The bonded debt on April 1, 1897 , was
$\$ 1,625,000$; floating debt, $\$ 14,500$; itotal debt, $\$ 1,639,500$; sinking fund, $\$ 264,631$; net debt, $\$ 1,374,869$.
Chich it Palues at $\$ 1.991 .996$. DEBT LIMITATION -T
cannot be increased except by issue of charter provides that the city debt lature of the State. There can be no increase of debt by tegisporary loans. The city is obliged to live within its income, except temen an issue of bonds may be necessary for some special purpose and is authorized as above.
ASSESSED VALUATION.-The city's assessed valuation (about
aotual value) has been as follows: actual
Years.
1896.

Years.
1896.
1895.
1899...
18993...

25,522,181 $\mid 1860$.
Tax Valuation. $24,012,457$
$16,110,855$ $11,626,867$
$12,139,873$

TAX RATE (per $\$ 1,000$ ) in 1896 was $\$ 1150$.
POPULATION -In 1890 population was 48,$856 ;$ in 1880 it was
27,643 (including town, 29,148). Estimated in 1895 at 58,000 .

## BRISTOL.-C. S. Treadway, Treasurer.

## This town is situated in Hartford County

| LOANS- <br> When Due. | Floating debt. Total debt. |
| :---: | :---: |
| 4s, J\&J, \$38,000......Jan. 2, 1898 | Sinking funds............. 14,212 |
| (parteach5th year) to Jan.2, 1908 | Net debt Jan, 1, 1897... 171,769 |
| 48, J\&J, \$100,000 ....July 1, 1927 | Tax valuation 1896......3,847,920 |
| High school Bonds- | Assessment is $1_{3}$ actual value. |
| 4s, J\&J, \$18,000......Jan. 1, 1901 | Town tax (per $\$ 1,000$ ) ..... \$15 |
| (parteach5thyear) to Jan. 1, 1911 | Population in 1890 was.... 7,382 |
| Interest paid at Bristol Nat. Bk. | Population in 1880 was.... 5,347 |

## CHATHAM.-A. H. Conklin, Au litor.

This town is in Middlesex County.
LOANS-- When Due. Assets 4 s, J\&J, $\$ 40,000$..Jan. 1, 1911 Tax valuation, real........... $3.75 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \quad 35,000 . . J u n e 1,1910$ Tax valuation, personai.....232,034 Bonded debt Feb 1,97. $\$ 112,000$ Total valuation 1895 _...716,829 Floating debt ............. 6,920 Total debt.... 8,920 Tax rate (per $\$ 1,000$ ) OPTIONAL.-Ten thousand dollars of the 4 per cent bonds are 10,000 after 15 years.
sil of the town's bonds are exempt from taxation.
INTEREST payable at Central National Bank, Middletown, Conn.

## COLCHESTER.-L. Chapman, Mayor.

This town is situated in New London County.

LOANS- When Due. ${ }^{\text {Lssessment about } 2_{3} \text { actual value. }}$ | lown bonds, $\$ 45,000.1896$ to 1902 | Tax rate (per $\$ 1,000$ )...... $\$ 20 \cdot 00$ |
| :--- | :--- | :--- |
| Floating debt............ $\$ 22,014$ |  |

 Tax valuation 1896 ..

## DANBURY.- $\begin{aligned} & \text { CHARLES KERR, Mavor: } \\ & \text { WALLACE G. OLMSTEAD, Clerk. }\end{aligned}$

The City of Danbury is situated in Danbury Town, Fairfield County.
 $48, \mathrm{~J} \& J, \$ 155,000 \ldots . . J a n .1,1920$ Floating debt............... 350,000


 in 1937, on May 1.

Tax valuation, real...... $8,809,413$
$4{ }^{128}, \mathrm{~J} \& J, \$ 28,000$. . July 1,1900

48, (Payable $9300000 . . . J a n .1,1898$ Population in 1890 was.....16,552 INTEREST on the improvement bonds and on the water bonds of 1920 bonds at the Importers' \& Traders' National Bank, New York.

DERBY- $\left\{\begin{array}{l}\text { OHAS, S. CHAFFEE, Mayor. } \\ \text { CHARLES E. LARK, Treas }\end{array}\right.$
This city is situated in New Haven County. By enactment of the the school districts of the town, were consolidated under one form of government, assuming the name of the "city of Derby." The consolidation took effect on January 1, 1894, and the debts of the town, borough and school districts were assumed by the city.
LOANS- When Due. City has no water debt.
4 s, A\&O, $\$ 60,000$..Oct. 1,1908 Sinking fund assets....... $\$ 14,072$ 4s, g., J\&J, 102,000 g.July 1, 1914 IMPROVEMENT BONDSSubject to callafter July 1, 18906 Bonded debt Jan. 1,'97.. $\$ 172,000$ Floating debt................ 11,956 Interest is payable at Derby Tax valuation 1896 .... $\$ 4,831,451$ Assessment same as actual value. Population (0al estimate.......99•00 Population in 1890 was.....5,969 Total debt...................... 183,956

## EAST HARTFORD.-J. O. Goodwin, Clerk.

 This town is in Hartford CountyLOANS- When Due. $\mid$ Total debt Jan. 1, 1897.. 141,250
3. 6 ,

3•6s, AdO $\$ 39,600$...Oct. 1, 1919
Subject to call after Oct. Subject to call after Oct. 1, 1899
 ,
 Floating debt............. $\$ 32,650$

## ENFIELD.-R. E. Spencer, Treasurer.

## This town is in Hartford county.

LOANS- When Due. Tax valuation 1896.... $\$ 2,708,450$ $4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 50,000 \ldots .$. May 1,1904 48, M\&N 25,000.....Nov. 1, 1920 | $\begin{array}{c}\text { Subject to eall. } \\ \text { Total debt Mch. } 24,1897 . . \$ 75,000\end{array}$ | $\begin{array}{l}\text { Population } 1880 \text { was.........6,755 } \\ \text { Population } 1897 \text { (estimated). } 7,200\end{array}$ |
| :---: | :---: | Assessment about $2_{5}$ actual val Tax rate (per $\$ 1,000$ ) 1896..15.00 Population 1890 was..........7,19

ESSEX.-This town is in Middlesex County.
LOANS- When Due. Tax valuation 1895...... $\$ 961,852$ $4 \mathrm{~s}, \mathrm{~A} \& 0, \$ 45,000 \ldots$ Oct. 1, 1911 Assessment is 23 actual value Subject to call at any time. ret debt Sept. 1, 1895..... \$41,570 Population 1894 (estimated).2,000 INTEREST is payable at the Essex Savings Bank.
TAX FREE. - All bonds are exempt from taxation.

## FAIRFIELD.-E. W. S. Piokett, Treasurer.

This town is in Fairfield County.
LOANS- When Due.
TOWN BONDS-
Bonded debtsept. 6, 1896 . $\$ 67,000$

Total debt Sept. 6, 1896. \$111,300 Tax valuation $1897 \ldots . . .3,118,40$ Tax rate (per $\$ 1,000$ ).... $10 \cdot 00$ Population 1890 was

FAIRFIELD CO．－\｛T．BAKBR，Treasurer． $\begin{gathered}\text { HENRY LLEE，Secretary County }\end{gathered}$ Commissiners．
County seats are Bridgeport and Danbury．
LOANS－
When Dute． COUNF raNDS
Siblecet to call． $\qquad$ ．．．．． 1918
8，JdeJ，$\$ 60,000$

| ts，JdeJ，$\$ 60,000 \ldots . .$. July |
| :--- |
| Subject to call after July |
| 1,1909 |

Bonded debt Feb．1，＇96 $\quad \$ 105,000$ Floating debt．．．．．．．．．．． $125,870,000$
Tax valuation $1896 \quad 125,0109$ Tax valuation $1896 \ldots 125,870,009$ Assessment about ${ }^{2}$ actual value． Population in 1880 was．．．．112，042

GLASTONBURY．－Chas．G．Rankin，Treas． This town is in Hartford County．
Town has no bonded debt．$\$ 95,303 \mid$ Tax valnation 1896．．．．$\$ 1,328,498$ Floating debt Dee．1， $96.895,323$ Sinking funds．．．．．．．．．．．．．． 10,372 Pax rate per $\$ 1,000$ ）．．．．．．．．$\$ 15 \cdot 00$ Population 1890 was．．．．．．．．．．．3，457

## GREENWICH．－This town is iu Fairfield County．

 \begin{tabular}{cc|c}
Town valuation $1895, \ldots 6,488,966$ \& Borough tix rate（p 81,000 ）， 8500 <br>
Tax rate（per 81.000$) \ldots$. \& $13-09$ \& Population in 1890 was $\ldots, 133$

 

Tax rate（per 81,000 ）．．．．． \& 13 ．00 \& Population in 1890 was．．．．．．10，133 <br>
Borough debt $1896 \ldots . .$. \& 46,443
\end{tabular}

## GROTON，－J．O．Fish，Treasurer

Groton is in New London Coumty．
LOANS－When Dise．｜Total debt Ang．1，1897．．$\$ 93.532$ 19，M\＆N， $845,000 \ldots .$. May 1， 1899 Tax valuation，real，abt．1，535，000 18，M，MN， $845,000 \ldots .$. May 1,1899
（ 85,000 blemalally）to May 1,1915 $45, \mathrm{M} 6 \mathrm{~N}, \$ 20,000 \ldots . . . \mathrm{May} 1,1908$ Bonded deht Aug．1，1897．．$\$ 19,000$ Assessm＇t from 194 to 13 ，act＇2 nalue． Bondeadebt Aug．1， $1897 . .548,009$ Total tax（per $\$ 1,000$ ）．．．．．．．$\$ 15 \cdot 00$ INTEREST on the 6 a Is wald by the Mrstle Pirer National Bank at Mystle；on the ta by the Town Treascurer．

HARTEORD．－$\left\{\begin{array}{l}\text { NHLES B．PEESTON，Mayor } \\ \text { O．C．STRONG．Treasmrer }\end{array}\right.$
The town and elty of Hartford were consolldated on Aprll 1，1896， and thelr debts are no lomger reported aeparately．

LOANS－Tintereat，－The Then Prinelpal，


 | Consolldated bonds |
| :--- |
| Refunding bonds． 1889 | Refunding bonds．．．． 1897

to do 1897 do do
mprovernentbonis． 1897
$\qquad$
$\qquad$

## Non－taxable．

Capitol bonda to the amount of $\$ 7,000$ due January 1，1897，have not ret been presented for payment．An equal amount of cash is held ented．
PAR VALUE．－The elty＇s bonds are all for $\$ 1,000$ each．
INTEREST on all of the elty bonds is payable at the elty treasury．

TOTAL DEBT，ETC．－The mubloined statement shows Hartford＇s total mankepaldebt，thas slaking fond sad the water debt，on the daten | Total bonded debt．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．． | $\begin{array}{c}4 p r, 1,1897 . \\ \$ 3,480,000\end{array}$ | $A p r, 1,1896$. |
| :---: | :---: | :---: |
| $, 430,000$ |  |  | Floating debt．．．．．

194，181

## Total debt

Water debt（included）
making the 1,1896 ，the olty had ather assets amounting to $\$ 288,258$ ，
WATER DEPARTMENT Is selt iart
renta $\$ 30,000$ to 340,000 Eal
ASSESSED VALUATION．－The city＇s asseased Faluation and tax Tears，Real Eetale Peran

| ， | Real Est | Personat Properiy． | Total． | Tar Rat |
| :---: | :---: | :---: | :---: | :---: |
| 1896．． |  | 815，923，466 | \＄55，322，251 | ＊\＄1 |
| 189 | 36，808，488 | 16，403，193 | 53，211，681 |  |
| 189 | 30，596，238 | 16，629，086 | 47，225，324 |  |
| 188 | 30，171，885 | 16，048，479 | 46，220，364 |  |
| 1388. | 27，847，349 | 19，500，122 | 47，347，471 |  |

## －Sehool tax（average $\$ 3$ per $\$ 1,000$ ）additlonsl．

POPULATION，In 1890 the population of Hartiond was 53,230 ； 4 n 1880
$70,000$.

Hartford＂Fibst Sohool District．＂－George C． Bailey，Chairman of Commissioners．
4s，LOANS－ 100,000 ．．．．．．May 1，Duen 1927 （ 8 ubject to call after May 1， 1907
Hartford＂Arsenal Sohool District．＂－ G ．H． Burt，Treasurer．
4s，LOANS $\$ 100,000$.
When Due．

## HUNTINGTON．－J．Tomlinson，Treasurer．

This town is in Fairfield County．
LOANS，When Due ${ }^{\text {Total debt July } 1,{ }^{\prime} 97 \ldots . . .80,000}$


## KILLINGLY．－Tiss townis in Windham Countr．

LOANS－
45, MEED， 819,197 ．．．．．On demand Tax rate（per 81,000 1896．818．00

The fanded loan of 1893 ls hall by the Chelsea Savings Bank，Nor－ ent，the addutional 1 per cent being oredited to a alaking tuad．

LITCHFIELD．－G．M．Woodrufr，Treasurer．
Litchifeld village is the county seat of Litchfleld County LOANS－

When Due，Interest is payable in Litchfleld．
$4^{23 s}$ ，Jaly 28，$\$ 3,500 \ldots$ On demand Total debt Jan．1，＇97．．．\＄83，500 RAILROAD BONDS－Tax valuation，real．．．．．．2，328，996 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$ ，$\$ 20,000$－ $4 \mathrm{~s}, \mathrm{~J} \& D, \$ 20.000 \ldots$. On demani 8s，J\＆D，20，000 ．．．．．．June 1， 1901 68，J\＆D， $20,000 \ldots . . J u n e ~ 1,1906$ Assessment abont a．．．．． $2,898,510$ s，J\＆D，20，000．．．．．June 1， 1911 Total tax（per $\$ 1,000$ ）＇96 $\$ 10 \cdot 00$ Bonds are all subjeet to eall five years before date of maturity． POPULATION，－Population，including borough，in 1890 was 3,304 ；
in 1880 was 3,410 ；in 1870 was 3.113 ． In 1880 was 3,410 ；in 1870 was 3.113 ．

## MEETING HOUSE SCHOOL DISTRICT．

This distriet is in Fairfleld County，Town of Greenwich．

Bonded debt Sept．1，1897，850，000 $\mid$ Real valuation．．．．．．．．．．$\$ 7,500,000$ | District has no floating debt， | Population of Dist．； 94 （est．）． 3,500 |
| :---: | :---: |
| Tax valuation，1893．．．．$\$ 3,000,000$ | Populat＇n of Town＇94（est．）．11，500 | INTEREST on the bonds is payable by the Greenwich Trust Co．

MERIDEN．－\｛LEMI E．OOE，Mayor．
HERMAN HESS，City Clerk．
The town and city of Meriden are situated in New Haven County， During the year 1896 the town of Moriden voted to consolidate the schools and assume the debt of all the sohool districts，amonnting to $\$ 61,01045$.

> LOANSEAND PURPOSE. $\quad$ Raterest. Payable. $\quad$ When Dise. Outstand'g.

NAME AND PURPOSE．Rate
CIIT OP MERIDEN BONDS－
Clty Improve＇t bonds． 18766 J \＆J $\{\mathrm{July}, 1898$ ，to＇99 810,000 yealy $\} \$ 20,000$ Fundingbonds．．．．．．．．． 1895 4 J \＆J July 1，1914 50，000




War and High School．．．．．．6， $4^{2} g$ \＆ $4 \ldots .1896$ to $1912 \quad 270,000$
INTEREST on the efty＇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 elty＇s bonded debt on August 1，1897，
was $\$ 525,000$ ：flontin Was 8525,000 ；flosting debt， 857,000 ；total debt， 8532,000 ．The Water debt（ineluded in the above total）is
otal debt August 1,1897 ，was $\$ 849,51045$ ．
ASSESSED VALUATION of dity in 1896 was $812,337,532$ ；tax rate（per si，000），$>100^{*} 58$ ，The town of Meriden in 1896 had a grand list of $\$ 14,014,736$ ；tax zate，$\$ 10-50$ per $\$ 1,000$ ．
POPULATION－Popalation of Moriden City In 1890 was 21,652
In 18.0 wat 15,540 ．Popalation of Moridentown，Including the oity was in 189025,$423 ;$ in $1880,18,340$ ；in $1870,10.495$

MIDDLEFIELD．－Alfred H．Avgur，Treasurer． This town is in Mddlesex County．


MIDDLETOWN．－\｛ \｛ SAMUEL，RUSSELL，Mayor．
Middletown City is situated in the town of Middletown，Middesex County．The elty and town are dlatinct corporations，and the debts of both are given below：
 FITY OF MIDDLETOWN DEBT
Fd．dbt．bonds，（relssued）， 1889 \＆A \＆O Oct．1，1909 $\$ 25,000$
 Munfelpal buflaing．．．．．． 1895 in M \＆N N



 do do 1897．．．．．．．．．．．．．．． 4 J \＆J July $1,1922 \quad 200,000$
Tows of MrDDLETOWK DEBT．（Exempt from taxation）：

 TOTAL DEBT，ETC．The City＇s total debt（all bonded）on Mareh Ing fund，$\$ 1.722$ ，net water debt，$\$ 99,000$ ．The town debt on January 1， 1896 ，Was 8824，000．
WATER WORKS－The net income of the water department for 1895 was $\$ 9,631^{\prime} 43$ ；cost of construction and maintenance to Jan．1，
1896，was $8412,172 \cdot 81$ ． 1896，was $\$ 112,172 \cdot 81$.
ASSESSED VALUATION－The city＇s tax valuation in 1896 was about $86,000,000$ ．The town＇s valuation in 1895 was $87,000,000$ ．The total city and town tax for 1895 was $\$ 18^{\circ} 00$ per $\$ 1,000$
POPULATION－Population of Middletown City in 1897 （est．）is 12，000：in 1890 Was 9.018.
Population of town，including city，in 1897 （est．）is 18，000；in 1890教 1870 11，126．

MILFORD．－Sanford Hawkins，Treas．
This town is in New Haven County．
TQWA BONDS－
54， 83,000 ．
44, JeJ，$\$ 29,900$ ．
When Duc．｜Assets．
．．Jan．1， 1915
Int payable at Trearurer＇s oflice．
Total debt（last retrams）． 80,822
Net debt（last returns）
$\$ 13.024$
Tax valuation $1895 . .$.
67，798

MONTVILLE．－E．W．Coggeshall，Cierk．
This town is in New London Countr．
WAR，ETO．When Due． $\mid$ Tax valuation 1895．．．\＄1，004，302
War，Etc．
 Floating debt．．．．．．23，048 Population 1880 was Total debt Sept．1， $1896 . . .53,048 \mid$ Population 1895 （est．）

## NaUGATUCK．－John M．Page．Treas．

## This town is in New Haven County．

LOANS－When Due．
，．．．．$\$ 50,000$
Mar．1， 1907
REFUNDING BONDS－
$48, \mathrm{~A} \& \mathrm{O}, \$ 100,000 \ldots$ April 1， 1912
Bonded debt Jan．， 1897 \＄100，000
NEW BRITAIN．－\｛ $\begin{aligned} & \text { ROBERT J．VANOE，Mayor } \\ & \text { S．WLARK，Treasurer }\end{aligned}$
Floating debt．
$\$ 105,690$ Total debt Jan．， 1897 ．．．． 205,690 Tax valuation 1896. ，409，$\times 23$ Tax rate（per \＄1，000）1896．$\$ 12.00$ Population in 1890 was．．．． 6,618
Population 1896 （estimated） 9,500

The city of New Britain is situated in Hartford County．The town and city have separate debts，as shown below．

City of New Britain Debt ：

LOANS－
$4 \mathrm{~B}, \mathrm{~J} \& \mathrm{~J}, \$ 15,000$ SCHOOL BO DS－
SEWER BONDS－
$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 130,000$
$\begin{array}{ll}4 \mathrm{~s}, \mathrm{~J} \& J, & 20,000 \\ 48, \mathrm{~A} \& & 15,000 .\end{array}$ When Due．
$4 \mathrm{~s}, \mathrm{~F} \& A, \$ 100,000$
Kown bonds $\qquad$ or New ．July 1， 1913 ．Part yearly July 1， 1899 July 1， 1899 Oct．1， 1910 TOWN OF NEW TALDEBT．－The bonded city debt Sept．1，1897，was $\$ 700,730$ was $\$ 195,180$ ．
ASSESSED VALUATION．－The city＇s assessed valuation in 1897 was $\$ 962,772$ ．Total tax in 1896 （per $\$ 1,000$ ），$\$ 14-25$ ． （per $\$ 1,000$ ）was $\$ 10 \cdot 00$ ．
POPULATION．－The town＇s population（including the city）in 1890

## NEW CANAAN．－Franois M．Bliss，Treas．

 New Canaan is in Fairfield County．LOANS－When Due．Tax valuation，real．$\$ 1,583,932$ 4s，A\＆DED $\$ 11,000 \ldots$ April 1， 1899 Tax valuation，personal． 354,103 Railroad and War bonds－ $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 24,500 \ldots$ April 1， 1911 Subject to call at any time． Bonded debt Aug．1，1897．．$\$ 35,500$
Floating debt（about）．．．．．40，000

NTEREST on the railroad and war loan is payable at the Middle Midaletown，Conn．，and on the funded debt bond NEW HAVEN－\｛ A．C．HENDRICK，Mayor
The town and school district of New Haven，in the county of the same area．The town，school district and city have each separate debts of their own．

LOANS－
POSE．
Rate．Payable．
When Due．Outstand＇g． New Hiven City Bonds－

Bridge．．．．．．．．．．．．．．．．．．．．．．．．．．．．． 1896
do
do
Oct．1， 1914 （ $\$ 20,000$ due yeariy）to Oct． 1,1915 Boulevard sewerage． $1887 \quad 31_{2}$ J \＆D June 1， 1902 City sewerage．．


Quinipiac bridge．
Bond due，but not presented
ubject to call．
1902
6 $\qquad$

## Exempt from taxation．

$\dagger$ Payment is provided for by sinking fund．
For School District Debt see separate statement further below
PAR VALUE OF BONDS．－The bonds are all for $\$ 1,000$ each exept the town war bends，part of which are for $\$ 200$ and $\$ 500$
INTEREST on all issues is paid at the City Treasury，except that County National Bank at present．
TOTAL DEBT，SINKING FUND，ETC．－The subjoined statement s．hows New Haven＇s total city and town debt on December 1 for the
lart three years and the school district＇s debt on December 1,1895 ：
Total bonded debt of city
Sinking fund，etc．
Net debt on December 1 Floating debt．

Total town debt． Dec． $1, ~ ' 96$.
$\$ 1,295,000$
$\begin{array}{r}, 354,837 \\ \hline\end{array}$
Dec． $1 . ' 95$.
$\$ 1,210,000$
403，439
$\$ 806,561$
$\$ 1,007,200$
166,029
$\overline{\$ 1,173,229}$
$\$ 25,000$
40,000
175，000
250,000
100，000
100，000
100，000
105，000
100，000 250，000

500，000 60,000 200，000

100，000 100，000
， 000
21,200
1,000

Пec．1，＇94．
$\begin{array}{r}\$ 1,225,000 \\ 400,000 \\ \hline\end{array}$
$\$ 825,000$
$\$ 825,000$
$\$ 1,007,200$
167，029
$\$ 1,174,229$

而
WICH－\｛ $\begin{aligned} & \text { FREDERICK L．OSGOOD，Mayor．} \\ & \text { W．W．BECKWITH，Auditor．}\end{aligned}$
Norwich is in New London County．The city and town have separate governments，keep separate accounts and have separate debts．

$$
\begin{array}{ll}
\text { LOANS- } & \text { Interest.- } \\
\text { NAME AND PURPOSE. } & \text { Principal. } \\
\text { Waty OF NORWICH DEBT. Payable. }
\end{array}
$$

EBT．
City debt bonds，ref．， 1883 Court house
POPULATION－In 1890 population was 13,757 ；in 1880 it was
10，537；in 1870 it was 9,576 ．Population in 1896 （estimated） 15,000 ．
NORW ALK．－$\left\{\begin{array}{l}\text { A．O．WHEELER．Mayor．} \\ \text { E．M．LOCKWOOD，City Clerk．}\end{array}\right.$
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－ | When Due． |
| :---: | :---: |
| Town bonds，$\$ 100,000 \ldots . . .1921$ | Tax valuation $1895 \ldots \$ 13,416,597$ |
| Tax rate（per $\$ 1,000$ ）．．．．．．．．$\$ 5 \cdot 00$ |  | Total debt $1896 \ldots \ldots . . . . .260,955$

City Debt，valuation，etc．

## FUND D DEBT－ <br> $48, J \&, J, \$ 50,000$ ．

When Due．Water Bonds－（Con．）
July 1， 1927
SUNICIPAL Purposes－ 1,1897
4s，g．，J\＆J，$\$ 50,000$ ，g．．．May 1， 1935 4 s ，J\＆J，$\$ 75,000$

11015 1,1935 4s，J d \＆J，75，000＿．．．．．uly 1， 1927
Wubjeet to call ar
suly 1，1897
4s，J\＆J．J．\＄175，000．．．July
Subject to call after July
1，
St
1896
 Subject to call a titer July 1,1897
$48, g ., J \& J, \$ 50,000 \ldots$ May 1,1935 4s，g．J\＆JJ，$\$ 50,000 \ldots$ May 1,1935
Bond．debt Oct．， $1896 \ldots . . \$ 500,000$ Floating debt
Total debt．．
23,851
523,851
22，000 Net debt Oct．，1896．．．．．．．501，851 Tax vater debt（incl）．．．．．．．．．257，000
 INTEREST on the gold bonds due in 1935 is payable at American Exchange National Bank；other interest payabie in Norwalk．
POPULATION．－Population of the town（Includung Norwalk and
south Norwalk）was in 1890，17，747；in 1880，13，956；in 1870，12，119．

Sinking fund bonds of 1877. Water fund bonds do $1878 \ldots$
do do $1890 \ldots \ldots \ldots$ ．．．．．．．．．
TOWN OF NORWICH DEBT．
Town debt bonds $\quad 1$ ．．．．．．．．．．．．． 7 semi－an． $1905 \quad 160,000$
Town deposit fund．．．．．．．．．．．．．． 6 annitally ．．．．．．．．．．．．．．． 13,301
＊Of these $\$ 100,000$ are refunded water bonds．

The total indebtedness of the school district on December 1， 1895 was $\$ 706, \mathbf{i 7 5}$ ．The district owns land appraised at $\$ 1,191,298$
ASSESSED VALUATION．－The city＇s assessed valuation and tax ＂about 60 per cent actual value：＂

|  | Real | Personal | Total | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & \text { Years. } \\ & 1896 \end{aligned}$ |  | Property． | Valuation． | per $\$ 1,000$ |
| 1895. |  |  | 53，800，000 |  |
| 1893 |  |  | 54，500，000 | 2.50 |
| 1890 |  | 501，148 | 51，995，329 | 11.50 |
|  | ，669，983 | 1，501，148 | 52，171，131 | 19.50 |

The Grand Iist does not include property estimated as follows on January 1， 1896
Yale College，estimated at．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．$\$ 6,000,000$ School－houses，estimated with contents and land．．．．．．．．．．．．．．1，500，000 State，county，town and

2，000，000 State，county，town and city public．property 2，700，000

Total．
．$\$ 13,000,000$
POPULATION．－In 1890 population of the city was 85,981 ；in解 1870 it was 50,840 ．
New Haven City School District．－E．G．Stod－ dard，Treasurer．

|  |  | ，1， |  |
| :---: | :---: | :---: | :---: |
|  | 20，000 due yearly） | Aug．1， 1920 |  |
|  | 18924 M \＆N | 1921 to 1924 |  |
|  | $1893 \quad 4 \quad$ F \＆A | 1925 to 1928 |  |
|  | 5 4 M \＆N | 1929 to 1934 |  |
| TOTAL DEBT．－The total bonded debt on Angust 14，1897，w $\$ 500,000$ ；floating debt，$\$ 487,01168$ ；total debt，$\$ 987,01168$ ． <br> ASSESSED VALUATION for 1897 is $\$ 57,683,452$ ，and tax ra |  |  |  |
|  |  |  |  | $\$ 500,000$ ；floating debt，$\$ 487,011$ 68；total debt，$\$ 987,011$ ， 68 ASSESSED VALUATION for 1897 is $\$ 57,683,452$ ，and tax rate POPULATION－In 1897 （estimated）110，000．

NEW HAVEN CO．－Hiram Jacobs，Treasurer．
County seat is New Haven．

LOANS－$\quad$ When Due． $\left\lvert\, \begin{aligned} & \text { Bond．debt Jan．1，＇97 } \$ 140,000 \\ & \text { Rax }\end{aligned}\right.$ | Optional at 2 per cent premium． | Tax valuation 1897 ． $153,529,035$ |
| :--- | :--- |
| Population in 1890 was．．． 209,058 |  |

NEW LONDON \｛JAMES P．JOHNSTON，Mayor．
The town and city are under one government and the following ont anclu both．
LOANS－
Rate．Payable
NAME AND PURPOSE．
Floating debt bonds．
Park bonds．
School bonds．
do
do do
do do
dower bonds．
do do
do
Water bonds．
$\begin{array}{llll}7 & J & \& & J \\ 4 & \text { M } \& & \text { N } \\ 4 & J & \& & J \\ 4 & J & \& & J \\ 4 & J & \& & J \\ 4 & J & \& & J \\ 4 & J & J & J \\ 3 & \text { \＆} & \text { J } & \text { \＆} \\ 7 & J & J \\ 4 & J & \& & J\end{array}$
When Drie Pripal．
do do
do do


000；sinking fund；$\$ 2,720$ ，and net debt，$\$ 797,280$ ．The water debt of $\$ 426,000$ is included．
CITY PROPERTY－The city owns the Groton ferry and the city water works．
ASSESSED VALUATION in 1896 was $\$ 9,396,500$ and the tax rate actual value．

PAR. - The eity's bonds are all for $\$ 1,000$ each.
TAX FREE. - All the issues of city bonds are exempt from taxationINTEREST on city bouds is paid by city treasurer, and in some cases in Boston also.
TOTAL DEBT.-The subioined statement shows the eity's total百 years indicated.
Total bonded debt of eity . . . $\$ 9965,000 \quad \$ 799,000 \quad \$ 799.000 \quad \$ 1893.000$ Certificates outstanding......................165,431 $\begin{aligned} & \text { 165,431 } \\ & \text { 165,431 }\end{aligned}$
Total. $\begin{array}{r}8965,000 \\ 4,233 \\ \hline 964,431 \\ \hline\end{array}$
Net debt on May 15 .....8960.767 $\overline{\ldots \ldots \ldots .} \overline{\$ 940.470} \overline{\$ 935,620}$ 150ve. . $\$ 366,000$ 348,301 .
Total town debt Sept, 1,1896 , was $\$ 348,301$.
The sinking fund recelves yearly kg mill on city and town list.
CITY PROPERTY. The eity owned property in 1894 valued at Water worlcs, which were held at $\$ 650,000$. In tue 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 elty's assessed valuation and ta, Real Personal

The town grand list on October 1,1895 , was $\$ 13,769,187$; tax rate (per $\$ 1.000), \$ 5 \cdot 50$, this being additional to eity tax as above given. POPULATION.-In 1890 population of city was 16,156; in 1880

## ORANGE.-Walter A. Main, 1st Selectman.

This town la is New Haven County.
LOANS- Then Due. Assessment is 12 actusl value

 Tax valuation 1896.....3,200,000 $\mid$ Pop. ${ }^{\prime} 97$ (est). betw'n 6,000 d 7,000 INTEREST is payable at the Natlonal Tradeamen's Bank, New

## PLAINFIELD.-S. L. ADAMs, Treasurer.

This town is in Windham County.

PORTLAND.-John I. Worthington, Treas'r.
Portland is in Middtesex Connty.
LOANS
4, MteN, $\$ 100,000$.......v. 1, 1905 6s, Jdel, 100,000 ... Jaly 1, 1911 (ramjeat to call after dive years.) $3.658, ~ J \& J, ~ 805,000$..July 1,1909
toterest payablo at Town Trear'y.

Bonded dobt Jan. 15, '97. \$285,000 Floating debt $15,37 . \$ 285,000$ Total delst Jan. 15, 1897, 288,923 Tax valuaton 1805 …1,001.139 Assensment about 2 actual value. Total tax (per $\$ 1,000$ ) ...... $\$ 2000$

## PRESTON.-James M. Younge, Treasurer.

## Preston is in New London County.

LOANS- When Due.
B9, J\&J.J, $850,000 \ldots . .$. Jan. 1, 1905

Total debt Jan., $18977 . . .$.
INTEREST is payable at the Second Xatlonal Bank, Norwiela, Cona
PUTNAM.-JAMEs W. MANniNg, Treasurer. This town is in Windham County. The debt is being gradually paid oft, and it is not intended to fund any portion of it.

 Tax valuation $1896 \ldots \ldots, \ldots, 030,185$
Assesment about 3 actual value.

## RIDGEFIELD.-L. C. SEymour, Treasurer.

Ridgefield is in Foirfield County.
LOANS-
When Due. |Tax valuation 1897,....81,604,489 FUNDINO Bosns-
 Floating debt July, 1,97. $\$ 67,215$

ROCK VILLE.-E. L. Heath, Mayor.
This town is in Tolland Comaty.
LOANS- When Due.
48, JdeJ. 850,000 ....Jan. 1, 1925 Total bond debt Au. 1, Ju7 $\$ 140.000$


## SIMSBURY.-A.S. Cmapman, Treasurer.

[^0]SOUTHINGTON.-E. G. Lewis, Treasurer. This town is in Hartford Counts.
LOANS-_ When Due: J\&J, \$40,000...... $1907-1927$ $\$ 30,000$ due every 10 yeare, Total deht Aug. 1, 1897 ... $\$ 90,000$ Water debt (includer) . . $\$ 15,000$ Assessed valuation' $96, \ldots, 263,883$ Assessment $60 \%$ actual value. Tax rate (per \$1.000) $1896 . \$ 20.00$


## SOUTH NORW ALK. $\left\{\begin{array}{l}\text { O.G. BOHANNAN, Mayor. } \\ \text { JO }\end{array}\right.$

 This city is in Norwalk Town, Fairfield County.LOANS- When Due. Repundivg bonds4s, J\&J, $\$ 90,000$.
WATER BONDSWATER BONDSTuly 1, 1925 bs, JdeJ, \$40,000 ......July 1, 1905
 INTEREST on refunding bonds is payable in South Norwalk and on water bonds in New York.
TOTAL DEBT. The total debt on Jan. 15,1897 , was $\$ 316,200$, of Which $\$ 200,000$ was water debt and $\$ 26,200$ tloating debt.
ASSESSED VALUATION.-The city's total assessed valuation in 1897 was fation to the actual value. City tax rate (per $\$ 1,000$ ) was $\$ 6.00$.
POPULATION.-Population of town in 1890 was 17,747 ; in 1880 7, 500

SPRAGUE.- P. S. Cote, Treasurer.
This towa is in New London County.

LOANS- When due. $\left\lvert\, \begin{aligned} & \text { Net debt Feb. 1, 1897.... } 839,962 \\ & \text { Town }\end{aligned}\right.$ | 68, Mar., $815,000 . .$. Mar. 27,1906 | Town has no water debt. |
| :--- | :--- |
| Tax valnation 1896 |  |

 Floating debt............... 11,000
Total dent.
 INTEREST is payable at Merchants' National Bank, Norwich, Conn
STAMFORD (City).-\{ $\begin{aligned} & \text { W. J. H } \\ & \text { HENRY } \\ & \text { V. RIKER, Treasurer. }\end{aligned}$

## This city is in Falrfleld Counts.

LOANS- When Due. $|$| Bonded debt Sept. 1, 97 |
| :--- |
| Flonating debt |
| $\$ 125,000$ |
| 1,000 |

 4s, M\&N, $20,000 \ldots$.....Nov. 1,1901 Sinking fund............ 16,000
 Interest payable at Stamiford. Assessment about $9_{10}$ actual value The eity's tax rate (per $\$ 1,000$ ) in 1896 was $\$ 6.75$ in one district, $5 \cdot 04$ in another and $\$ 2.70 \mathrm{in}$ the third. The population in 1896 was estimated at 20,000 .

## ST AMFORD (Town).-W. D. Daskam, Treas.

This town is in Falrfield County.
LOANS -
When Due. $\mid$ Bonded debt Feb. 1, '97. $\$ 340,000$ 4s, A, eO, $\$ 94,000 \ldots$....oct 1,1910 4s. F\&A. $\$ 96,000$....Aug. 1,1923 ${ }_{4}^{\text {Hich SCHOOL- }}$. A\&A, 875,000 . Aug. 1, 1914-24 Interent is payable in Stamford. Fusdise Bosng Floating debt....................
Total debt.........
433,360
43,360 Sinking funds ............... 32,665 Net debt Feb. 1, 1897.... 370,695 Tax valuation 1896..... 10,067,290 Assessment about © actual value Town tax (per \$1,000) ...... \$13.00 Population in 1890 was.....15,700 4s, F\&A. $875,000 \mathrm{~g}$.....Feb. 1, 1927 /Population in 1897 (est.) ... 20,000

## STONINGTON.-E. B. Hinokley, Town Tress.

stonington is in New London County. The debts of both town and borough are given below.

LOANS- Webt, When Due. Tax valuation 1896 .... $\$ 2,781,966$

War BosdsBonded debt sept. 7, $96 . \quad \$ 28,000$ Floating debt............. Total debt. treat......... Balance in treasury.

Net debt Sept. $7,1896$. 34,208 Borough Debi, Eici....7,184 62,208 Tax valuation 1897 1897.. \$32,000 \begin{tabular}{l|l|l}
62,208 <br>
21,570

 \left\lvert\, $\begin{array}{ll}\text { Tax valuation } 1897 \ldots \ldots .617,818\end{array}\right.$ 

21,570 \& Boro gh tax (per $\$ 1,000$ )97. $\$ 10 \cdot 00$ <br>
40,638 \& Population 1895 (estimated) 1,800
\end{tabular}

THOMASTON.-Arthur J. Hine, Treasurer. Tuls town is in Litchfleld County.

| LOANS- |
| :---: | :--- | :--- |

TORRINGTON.- $\begin{aligned} & \text { ISAAC W. BROOKS, Treasurer. } \\ & \text { WILLIAM A. ROROBACH, Olerk. }\end{aligned}$
This town is in Litchtield County.
Town debt Aug. 1, 1897. $861,000 \left\lvert\, \begin{aligned} & \text { Boroughdebt Aug, 1, '97. }\end{aligned}\right.$
 Population in 1890 was......6,048 $\quad$ Population 1897 (est.) .......8.000 Population'95 (local census). 8,955 Population in 1890 was......4,283

## VERNON.-F. B. SkINNER, Treasurer.

This town is in Tolland County. All bonds are tax exempt.
LOANS- Then Dre.
RAILROAD BosDs $1886-$ $\begin{aligned} & \text { Bonded debt Ang., } 1897, \$ 235,000 \\ & \text { Floating debt Sept.15:96 }\end{aligned}$ Ramboad Bonds 1886- Floating debt Sept.15,96 3. J\&.J. $\$ 60,000 \ldots . .$. July 1,1906
 $3^{128}$ M\&N, $\$ 125,000$. Nov, 1,1919 Optional nfter Nov. 1,-1899 Tax valuation $189 . .$. Cax valuation 1895..... $3,057,519$ HiGH SCHool, 1892 - $\quad \begin{aligned} & \text { Max rate (per \$1,000)... } 14.00 \\ & \text { Population in } 1890 \text { was }\end{aligned}$ J\&J, $\$ 50,000$....July 1, 1922 Population in 1880 was.......8, 6,808 NTERESTis payable at the Town Treasurer's offce.

WALLINGFORD.-W. I. Trask, Treasurer.
The town of Wallingford is situated in New Haven County.
LOANS- When Due. Floating debt. $\$ 15,000$
 48, ........ $30,000 \ldots$ BORHD WATER - 1927 4s, J\&J, $\$ 175,000 \ldots \ldots .1903$ to '15 Sewer debt....................... $\$ 25,000$ Improvements Burough bonded debt Aug.

245,000 Town debt Aug. 1, 1897. 94,000 Borough valuation 1897.2,600,000 Town valuation $1897 \ldots .3,650,000$ Town tax (per $\$ 1,000$ ) 1897. 10.00 Borough tax (per \$1,000) '93 5.00

INTEREST on the water bonds of Wallingford Borough is payable the First
POPULATION. -The population of the town (including the bor-
Population
Wallingarord Central School District-W. H. Newton, Treasurer.
LOANS- When Due
s, ........ \$40,000 .............. 1927
Bonded debt Aug. 13,1897. $\$ 94,000$ Tax rate (per \$1,000) 1896...\$6.00 Assessed valuation 1896.2,700,000 Population 1897 (est.)........6,000

WASHINGTON.-WM. J. Ford, Treasurer.
This town is in Litchfield County

> LOANS-
> Ralleod bond -

(\$2,000 due yearly on 1898-1916 Bonded debt Jan., $1897 \ldots \$ 40,000$ Floating debt................. $\$ 4,500$
INTEREST payable at Connecticut Savings Bank, New Haven.
WATERBURY.-\{ EDWARD G. KILDUFF, Mayor
This city is in New Haven County.
$\qquad$
$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 12,500 \ldots$
SEWER BONDS-
When Due.
4 s , J \&J $965,000 \ldots 1911$
$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 150,000$. 7s, J\&JJ, $40,000 \ldots . . . . . . . . . . . . . . . .$.
$41_{2} \mathrm{~s}, \mathrm{~J} \& J, 45,000 \ldots . . . . . . . . . . . . . . . . .1905$
$4 \mathrm{~s}, \mathrm{~J} \& J, 100,000 \ldots . . . J a n .1,1899$ $\$ 5,000$ due vearly) to Jan. 1, 1918 4s, J\&J, $\$ 400,000 \ldots .$. Jan. 1, 1919
Waterbury, Center School District.-Thos. J.
Moran, Clerk.
The district includes all of the city of Waterbury and part of the own of Waterbury
LOANS-_ When Due.
...., $\$ 100,000 \ldots .$. ....1901-1910 (\$10,000 annually.)
FUNDING BONDS-
4s. J\&J, \$200,000......1927-1946
July 1,'12, \$10,000 annually.)
Bonded debt July $1,97 \ldots \$ 100,000$
Floating debt........... $\$ 287,398$ $\begin{array}{ll}\text { Total debt.............................. } & 387,398 \\ \text { Sinking fund.......... }\end{array}$ Net debt July 1. 1897... $\quad 351,249$ Assessed valuat'n '96. 11,325,523 Assessment $1_{3}$ actual value.
ax rate (per $\$ 1,000$ ) '96..$\$ 10 \cdot 00$

WEST HARTFORD.-West Hartford is in Hartford County.

Total debt Jan., 1897.... \$44,500 Tax valuation '96 about. 1,100,000 Assessment same as actual value. Population in 1890 was.......1,633
\&, J\&J, \$200,000.....Jan. 1, 1927 Interestis payable in Waterbury. Bonded debt Dec. 1 , '96 $\$ 1,012,500$ Sinking fund ............ 134,000
Net debt Dec. 1, 1896.
87500 Total valuation $1896 \quad 10,700,000$ Assessment is $1_{4}$ actual value. City tax (per $\$ 1,000$ ) ......... $\$ 18 \cdot 00$ Average school tax Population in 1890 was.......28,646 Population 1897 (estimated) 34,000

When Due.
\&, A\&O, $\$ 4,000$ FNDINGNOTES-
REFUNDING BONDS-
s, M\&S, $\$ 28,000$.
s, M\&S, 30,000 ........... 1902
ROAD BoNDS- to call after 1910
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 45,000$
Subject to call after 1910
SCHOOL AND FUNDING NOTES-- ....... \$40,000......1899-1907 ( $\$ 5,000$ due yearly.)
Interest payable in Hartford. Total debt Apr. 1, 1897.. \$147,000 Assessment is $2_{3}$ to $3_{4}$ actual Population in 1890 was....... 1,930 Population in 1880 was........1,828 Population in 1897 (est.)......2,400

WESTPORT.- $\left\{\begin{array}{l}J . \\ \text { W. G. CANNON, Treasurer. }\end{array}\right.$
This town is in Fairfield County

| Floating debt Sept.,' $96 . . \$ 78,509$ | Tax rate (per $\$ 1,000$ ) ........ $\$ 10 \cdot 00$ |
| :--- | :--- |
| Tax valuation 1895......2,261,116 | Population 1890 was............715 |

WILLIMANTIC.-\{ $\begin{aligned} & \text { HERBERT R. OHAPPELL, Mayor. } \\ & \text { SAMUEL J. MILLER, Clerk, }\end{aligned}$ This city is situated in the town of Windham, Windham County.
LOANS- When Due. WATER BONDS-(Con.)-


Optional after Oct. 1, $1910 |$| $4 \mathrm{~s}, ~ A \& O, ~ A \& O, ~$ | $25,000 \ldots .$. Oct. 1,1909 |
| :--- | :--- |

WATER BONDS- Interest payable at City Treasury.
4s, A\&O, $\$ 75,000 \ldots$. Oct. 1, 1899 Bonded debt Feb. 1, '97. $\$ 300,000$

LOANS-
When Due. Floating debt.......... $\begin{array}{r}\text { 200,000 } \\ \hline 4,000\end{array}$ Population (per $\$ 1,000$ ) ........ $\$ 21 \cdot 50$ Tax valuation 1896...384,000 $\mid$ Population in 1880 was..... 6,608

## WINCHESTER. - J. E. Spaulding (P. 0.

 Winsted), Treas.This town is in Litchfield County, and contains Winsted Borough.

$\begin{aligned} \text { LOANS- When Dree. } & \begin{array}{l}\text { Sinking fund, etc...... } \\ \text { Net debt Sept. } 1,1897\end{array} \$ 5,445\end{aligned}$ $4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 54,000 \ldots$. Nov. 1.1902 $4 \mathrm{~s}, \mathrm{M} \& N, \$ 24,000 \ldots . \mathrm{N}^{2} \mathrm{May}$. 1,1902 (\$6,000 due yearly) to May 1,1901 | Deposit fund and orders...\$41,922 | Population in 1890 was..........18,183 |
| :--- | :--- |
| Total debt Sept. 1, 1897...119,922 | Population in 1897 (est.)....8,000 | Tax valuation 1896.....4,546,238 Assessment from $1_{2}$ to 3 . actual val Tax rate (per $\$ 1,000$ ) ........ $\$ 11 \cdot 00$

WINDSOR LOCKS.-J. W. Outterson,Tr'as. This town is in Hartford County. All bonds are tax free.
LOANS- When Due. Assessment about 28 actual value 4s, J\&J, $\$ 35,000 \ldots .$. Jan. 1, 1922 Net debt Sept. $18,1896 \quad 44,828$ Population in 1890 was........2,758 Population in 1896 (est.)......3,000

## ADDITIONAL STATEMENTS

In the table below we give statistics regarding minor civil divisions* in the State of Connecticut which have an indebtedness of over reports. We add the population from the U.S. Census of 1890 detailed reports. We add the population from the U. S. Census of 1890.
Total Assessed Tax

| Location. | Total Debt. | Assessed Valuation. | $\operatorname{Tax}$ Rate. | Рори lation |
| :---: | :---: | :---: | :---: | :---: |
| Avon, Hartfor | 16,769 | \$470,115 | \$13.00 |  |
| Barkhamsted, | 18,177 | 330,470 | $20 \cdot 00$ | 1,130 |
| Berlin, Hartford C | 29,670 | 1,121,594 | 14.00 | 2,600 |
| Bethel, Fairfield Co. (Town) | 62,829 | 1,195,951 | 15.00 | 3,401 |
| Branford, New Haven Co. (Town) | 57,918 | 1,957,857 | 12.00 |  |
| Branford, N. Hav. Co. (Borough) | 31,219 | 1,901,866 | 12.00 |  |
| Canaan, Litchfield Co | 26,000 | 461,630 | 12.50 |  |
| Canton, Hartford | 21,368 | 1,170,599 | 12.00 | 2,500 |
| linton, Middlesex | 16,057 | 694,793 | 10.00 | 1,384 |
| Coventry, Tolland Co | 13,319 | 627,091 | 17.00 | 1,875 |
| Cromwell, Middlesex | 41,124 | 993,742 | 13.00 | ,987 |
| Eastiord, Windham | 11,500 | 160,172 | 16.00 |  |
| East Haddam, Hart | 29,150 | 1,067,243 | 12.50 | 2,599 |
| East Lyme, New L | 27,230 | 702,502 | 12.00 | 2,048 |
| aston, Fairfield | 25,188 | 394,118 | 14.00 | 1,001 |
| East Windsor, Hartfo | 30,650 | 1,115,651 | 15.00 | 2,890 |
| Ellington, Tolland Co | 14,000 | 719,361 | 15.00 | 1,539 |
| Farmington, Har | 49,000 | 1,599,385 | $12 \cdot 00$ | 3,179 |
| Griswold, New Lond | 35,329 | 1,589,495 | 10.00 | 3,113 |
| Hamden, New Hav | 22,950 | 1,788,611 | 10.00 | 3,882 |
| Hartland, Hartford | 11,508 | 204,755 | 20.00 | 565 |
| Hebron, Tolland Co | 41,446 | 428,848 | 13.00 | 1,039 |
| Lebanon, New Lond | 13,727 | 861,546 | 12.00 | 1,670 |
| Lisbon, New London | 16,278 | 243,253 | 13.00 | ,548 |
| yme, New London | 34,610 | 266,727 | 15.00 | 977 |
| Manchester, Hartfo | 76,690 | 4,061,773 | 15.00 | 8,222 |
| Mansfield, Tolland Co | 17,979 | 537,319 | 1.5 .00 | 1,911 |
| New Hartford, Litchfie | 49,519 | 1,083,048 | 12.00 | 3,160- |
| New Milford, Litchtield Co | 43,000 | 1,909,763 | 12.00 | 3,917 |
| Newtown, Fairfield Co | 25,000 | 1,682,033 | 11.00 | 3,539 |
| Norfolk, Litchfield C | 23,462 | 950,969 | 14.00 | 1,546 |
| North Canaan, Litchfi | 28,830 | 652,570 | 15.00 | 1,683 |
| North Haven, New Haven Co | 17,766 | 809,438 | 12.00 | 1,862 |
| No. Stonington, New London Co | 18,310 | 499,124 | 12.00 | ,463 |
| Old Lyme, New London Co | 18,060 | 450,814 | 15.00 | 1,319 |
| Old Saybrook, Middles | 28,729 | 605,942 | 14.00 | 1,484 |
| Oxford, New Haven Co | 10,833 | 326,903 | 18.00 | 1,902 |
| Plainville, Hartford Co | 27,000 | 685,790 | 15.00 |  |
| Redding, Fairfield Co | 25,000 | 504,255 | 12.50 | 1,546 |
| Rocky Hill, Hartto | 26,161 | 403,081 | 11.00 | 1,069 |
| Roxbury, Litchfie | 26,381 | 427,269 | 14.00 | ,936 |
| Salisbury, Litchtie | 24,500 | 1,814,572 | $10 \cdot 00$ | 3,420 |
| Saybrook, Middlesex | 45,000 | 687,420 | 16.00 | 1,484 |
| Seymour, New Haven | 40,084 | 1,308,867 | $20 \cdot 00$ |  |
| Shelton, Fairfield Co. | 55,031 | 1,032,064 | $8 \cdot 00$ |  |
| Southington, Hart. Co. (Borough) | 23,100 | 1,455,234 | 5.00 |  |
| tafford, Tolland Co............... | 36,766 | 1,263,654 | 20.00 | 4,535. |
| Stafford Springs, Tolla | 12,850 | 1,736,243 | $7 \cdot 50$ |  |
| Stratford, Fairfield Co | 43,659 | 1,060,010 | 15.00 | 2,608 |
| Suffield, Hartford Co | 20,413 | 1,893,800 | 10.00 | 3,169 |
| Trumbull, Fairfield | 22,040 | 1,603,331 | $12 \cdot 00$ | 1,493: |
| Waterford, New Lond | 36,019 | 1,095,354 | 15.00 | 2,661 |
| Watertown, Litchfield Co | 30,000 | 1,386,381 | $10 \cdot 00$ | 2,323: |
| Wethersfield, Hartford | 36,574 | 1,30€,806 | 10.00 | 2,271 |
| Wilton, Fairfield Co. | 21,795 | 838,311 | 9.00 | 1,722 |
| Windham, Windham | 111,762 | 4,455,666 | $9 \cdot 00$ | 10,032 |
| Windsor, Hartford Co | 78,250 | 1,322,120 | 13.00 | 2,954 |
| Woodbury, Litchfield Co | 12,600 | 896,267 | $10 \cdot 00$ | 1,815 |
| Woodstock, Windham C | 12,343 | 863,866 | $12 \cdot 00$ | 2,306 |

# States, Clites and Towns 

IN TEIE

## MIDDLE STATES

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

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DISTRICT OF COLUMBIA....................... . Page

## State of New York.

DEBT, RESOUROES, ETC.

Admitted as a State - One of Original Thirteen
Total area of State (square miles) - . . 50,203
State capital - . . . . . . . Albany

Governor (term expires January 1, 1899) - Frank S. Black 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 leagth 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 Statr and Cris Supplemest of A pril, 1894, page 41.
During a period of eleven yeara ending in 1893 the 8tate delt was paid at the average rate of $\$ 1,000,000$ per year; and was practically wiped out.
At the November election in 1895 the proposition to lesue bonds of the state to the amount of $\$ 9,000,000$, for the purpose of enlarging and fmproving the Erie Canal, the Clumplain Canal, and the Oswego Canal was submitted to the voters and carried, Of these bonds $\$ 5,770,000$ have been fasued to date, but $\$ 500,000$ have been paid from the proceeds of the tax levted for a slaking fund, leaving outstanding September $1,1897, \$ 5,270,000$, which, with the $\$ 495,000$ Comptroller's Cer tiffeates, a total of $\$ 5,765,000$, constitate the state's indebteduess on September 1, 1897.

LOANS -
NAME AND PURPOSE, Rate. Payable.

Comptroller's Certificates.. ....
STATE DEBT FOR OVER FIFTY YEARS.-Below we give the amonnt of the State debt on Sept. 1, 1897, and at the end of the flacal ears named


1938....... 25,257,268

TAX VALUATION, -The following table showa the nasessed 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 belng the year in which the State Board of Equalization was organized. State Tax.

- Fatuatio


## $\pi$

Tolnt Equatined Rateper
Year- Real Estale,
$1897.84 .041,826.596$
$\qquad$ $465,159,109$
$459,359,526$ Vatioction. 4.506, 985,694 4,368,712,903 1,292,082,167 $450,499,419$ $438,202,694$ 405.095 .684 $389,159,087$ 895,329,131 $354,258,556$
$346,611,361$ 4,039,058.949 3.,931.741.499 1893. 3,626,645,093 1892. 3,526,645,81. 1801 . 3,397,231,67 1840. 3.213,171901 1898. 3.122.588.084
3.779,393,746 3,643,653,062 x,567,439,757 $3,469,199,945$

Levied.
Levied.
$\$ 12,033,652$ $11.751,358$ $13,906.346$
$9,155,742$ $10,418,192$ 7,784,848 5,196,666 $8,619,748$
$12,557,352$

|  |  |  | Total Equalized | --Slate Tax—— |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  |  | Rate per | Total |
| Year | Real |  |  | Valuation. | \$1,00 | Levied. |
|  | 3,025,229,78 | 335,898,389 | 361,128,177 | 2 | \$9,075,046 |
| 1886 | 2,899,899,062 | 324,783,281 | 3,224,682,343 | $2 \cdot 95$ | 9,512,812 |
| 1876 | $2,108,325,872$ | 357,441,401 | 2,466,267,273 | $3.455^{5}$ | 529,174 |
| 1875 | 1,960,352,703 | 407,427,399 | 2,367,780,102 | 6.00 | 14,206,680 |
| 1874 | 1,750,698,918 | 418,608,955 | 2,169,307,873 | $7-0717$ | 15,727.482 |
| 1873 | 1,692,523,071 | 437,102,315 | 2,129,626,386 | 6.95 | 14,800,903 |
| 1872 | 1.644,379,410 | 447,248,035 | 2,088,627,445 | $9 \cdot 37{ }^{1} 2$ | 19,580,882 |
| 1871 | 1,599,930,166 | 452,607,732 | 2,052,537,898 | $5 \cdot 65{ }_{5}$ | 11,613,943 |
| 1870 | 1,532,720,907 | 434,280,278 | 1,967,001,185 | $7 \cdot 2614$ | 14,285,976 |
| 1869 | 1,418,182,885 | 441,987,915 | 1,860,120,770 | $5 \cdot 621_{2}$ | 10,463,179 |
| 1859 | 1.097.564.524 | 307.349,155 | 1,404.913.679 | $2 \cdot 50$ | 3,512,284 |

DEBT LIMITATION-STATE,-The new Constitution has in some measure modifled the provislons of the fundamental law restricting the power of the Legintature over the issue of debt, se. These provisions are fonnd in Article 7. We give the sections of that article (Article 7) below which have reference to the subject.
State credif not to be given.-SEctios 1. The eredit of the State shall not in may manner be given or loaned to or in afd of any individual, corporation.
slate deots, prever to contract-SEC. 2. The State may, to meet easual deficis or fallures in revenues, or for expenses not provided for, conmote, debte; but such debts, direot or contingent, singly or in the akgremoneys arising from thie lome exceed one million or dollars; and to the purpose for which they were obtained, or to repay the debt so contracted, and to no other purpose wintever,
Slate debls to repel invasions.-SEC. 3. In addition to the above limited power to contract debts, the state may contraet debts to repel invasion, mppress insmrection, or defend the State in war; but the money arisIng from the contracting of such debts sliall be applied to the purpose whatench it was raised, or to repay such debts, and to no other purpose Ifimitation of Legislative power to ereate debls.-SEC. 4. Except the debts specifled in Eectlons two and three of this article, no debts shall be hereafter contracted by or on behalf of this state, unless such debt tinetly speciffed therefn ; and sueh law shall impose and provide for the collection of a direct annual tax to pay, and sumeient to pay, the interest on such delnt as it falls due, and also to pay and discharge the prineipal of smeh debt within eightcen years from the time of the contracting thereot. No such law shall take effect until it shall, at a general election, have been submibted to the people, and have recoived a inal passage of such blil in elther honse of the Lerfslature, the question shall be taken by ayes and noes, to be duly entered on the fournals thereof, and shall be: "Shall this bill pass, and ought the same to receive the sanction of the people?" The Legislature may at any time, after the approval of such law by the people, if mo debt shall have been contracted in pursuance thereof, repeal the same: and may at any time, by law, but the tax fmposed by such set, in proportion to the debt and liability which may have been contracted, in pursuancé of such law. shall remain in force and be irrepealable, and be annually collected, until the proceeds thereof shall have made the provision hereinbefore speciffed to pay and discharge the interest and principal of such debt and liability, The money arising from any loan or stock creating such lebt or liabiity, shall be applied to the work or object specined in the debt or liability and for no other purpose whatover. No such law shall be submitied to be voted on, within three months aften its passage, or at any general election when any other law, or any bill, or any amendment to the Constitution, shall be submitted ta
ve voted for or against,
Sinling Fund, how and invested.- SEC. 5. The sinking funds provided for the payment of interest and the extinguishment of the invested of the deots of the state shan be separately kept and sarely ner other than for the specific purpose for which it. shall have been provided.
DEBT LIMITATION.-CITIES, GOUNTIES, TOWNS AND VILLAGES,-
The new Constitution of New York State has cleared up the mudde in which recent legialation had left the debt-limitation question. We set out the situation very fully in our April, 1894, SUPPLEMENT.
the result of which was that between the constitutional restriction and legislative action on the same subject, cities and villages of the State having 100,000 inhabitants or less were left by the law of 1892 swithout any constitutional or statutory limit to their debt-making power.

As stated above, this defeet 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 and 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 tore fer to or use any particular portion can the more ceadily find the part desired. With that exception we give Section 10 of Artiele 8 as it reads, preserving even the punctuation.
(1) No county, eity, town 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 directly or indirectly the owner af stock in, or bonds of, any association or corporation; nor shall any guch county, city, town or village be allowed to incur any indebtedness except for county, city, town or village purposes. This section shall
not prevent such county, city, town or village from making such provision for the aid or support of its poor as may be authorized by law. purpose or in any manner to an amoun indebtedness, shall exceed ten per centum of the assessed valuation of the real estate of such county or city subject to taxation, as it appeared 10y the assessment rolls of said county or eity on the last assessment for -state or county taxes prior to the incurring of such indebtedness; and 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, indebtedness shall be reduced within such fimit.
(4) This section shall not be construed to prevent the issuing of certif rates of indebtedness of revenue bonds issued in anticipation of the in the taxes for the year when such certificates or revenue bonds are issued and payable out of such taxes.
to (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 bonds issued to innevidue the supply of water shall not exceed twenty years, and a sinkdemption by raineated onally anm or the 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 anticipation of the collection of taxes, which are not retired within five years after their date or issue, and bonds issued to provide for the supply of water, and any debt hereatter incurred by any portion or part of a city, if there shall be any such debt, shan be incinded in ascertaining the power of the city to become otherwise indebted.
same as those of a county, the power of the county to become inde the shall ceease, but the debt of the county at that time existing shall not be imeluded as as part of the city debt.
(8) The amount hereafter to be raised by tax for county or city purposes, in any county containing a city of over one hundred thousand inhabitants, or any such city of this State, in addition to providing for the principal and in any one vear two per centum of the assessed valuation of the real and personal estate of such county or city, to be ascertained as jpresearibed in this section in respect to county 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 ng "its money or credit," (2) in becoming "directly or indirectly th 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 include only Counties and Cities.

According to Paragraph (6) it seems that "any debt hereafter in e urned by any portion or part of a city, if there shall be any such debt -shall be included in ascertaining the power of the city to become other wise indebted.'
We would also call special attention to Paragraph (7), that whenever hereafter the boundaries of any city shall become the same as those of a county "the power of the connty 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 litigation 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 Consti Gution limiting the creation of debt to 10 per cent of the asseased valuatrion 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, county, munieipal or State purposes" of a class of bonds "issued by any village, city, 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 aid in the construction of 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 under the provisions of this act shall be exempt from taxation for town, county, municipal or State purposes until the period when they are made payable." In 1893 still another law was passed making the statute cover any bonded indebtedness. The law as it now stands will found in editorial on page 4 of the April, 1894, Supplement.

In adation to the foregoing there are special laws authorizing special issues that are exempt, but which we have not room to quote here Eor New York City there is a general statute which directs how any 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 redemption of the city debt," when duly authorized by direct that the bonds and stoeks of said city, issined pursmant to lav, after June ninth, eighteen hundred 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 bon is and stocks issued pursuant to such authority shall be exempt jrom taxation accoldingly, provided
that said bonds and stocks shall not lear interest exceed that said 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
city of New York issued pursuant to the provisions of this section shall 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, anc shall refer to this section, and to the ordinance of the Common Council,
and the resolntion of the Commissioners of the Sinking Fund authorand the resolution
izing their issue.

SAVINGS BANK INVESTMENTS-POWERS AND RESTRIC-TIONS.-In 1892, by an actapproved 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 investment 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 i895, again in 1896 and again in 1897. We give section 116 below as it now stands:
Sec. 116. In what securities deposits may be invested.- The trustees of auy savings banks may invest the moneys deposited therein and 1. In the stocks or bonds or interest feavis
the United States, or those for which the raith of the or obligations of pledged to provide for the payment or the interest and principal, including the bonds of the District of Columbia.
2. In the stocks or bonds or interest-bearing obligations of this State, issued pursuant to the authority of any law of the State,
3. In the stocks or bonds or interest-bearing oblication
of the United States which has not within ten obears previous to State of the such investment by such corporation defanlted in the parment of any part of either principal or interest of any debt authorized by the
legislature of anv such State to be contracted : and in the bonds ori legislature of any such State to be contracted; and in the bonds orin-lerest-bearing obligations of any State of the Uuited States, issued in
pursuance of the anthority of the legislature of such State, which 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 fault, and on which said funding or settlemen obligation there has been no default in the payment of either principal or interest since the issuance of such funded or settlement obligation, and provided the interest on such funded or settlement obligations has been paid regu-
larly for a period of not less than ten years next preceding such in larly for a
vestment.
4. In the stocks or bonds of any city, county, town or village, school district bonds and union free school district bonds issued for sehool 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 isfor the payment of which
suing them are pledged.
5 . In the stocks or bonds of the following cities: Boston, Worcester Cambridge, Lowell, Fall River, Springfield and Holyoke, in the State of Massarhusetts; St. 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: Philadelphia, Pittsburg, Alleghany, Reading and Scranton, in the State of Pennsylvania; Minneapolis and St. Paul, in the State of Min esota;
Des Moines, in the State of Iowa: Milwankee, in the State of Wisconsin; Louisville, in the State of Kentucky; Paterson. Trenton, Newark and If at any time the indebtedness of any of said cities, less its Maryland. and sinking fund, shalleexceed seven per centum of tits valuation tor purposes of taxation, its bonds and stocks shall thereafter, and until such indebtedness shall be reduced to seven per centum of the valuation for the purposes of taxation, cease to be an authorized investment for the moneys of savings banks, but the superintendent of the bauking departor stocks of said city, as may have been purchased prior to said increase of debt.
6. In bonds and mortgages on unineumbered real property situated in this State, worth at least twice the amount loaued thereon. Not more than sixty-five per centum of the whole amount of deposits productive real property, the amount loaned thereon shall not be more than forty per centum of its actual value. No investment in any bond and mortgage shall be made by any savings bank, except upon the gating the same, who shall certify to the value of the premises mortgaged or to be mortgaged according to their best judgment, and such report shall be filed and preserved among the records of the enrporation. 7. In real property subject to the provisions of the next section.

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 stibjoin; 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 securitis payments and expenses in excess of the receipts, there may be kept an available fund not exceeding ten per centum of the whole amount of deposits with such corporation, ou hand or deposit in any bank in this State organized under any law of this State or I the United States, or with any trust company incorporated by any law of the State; but the sum so deposited in any one bank or trust company shall not exceed bank or company; or such available fund, or any part thereof, may 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 securities so pledged. Should any of the securities so held in pledge depreciate in value, after making any loan thereon, the trustees shall ri quire the surity 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 mav also deposit temporarily in the banks or trust companies specified in the last section the excess of current daily recripts over the paym+nts, until such time as the
same cau be judioionsly invested in the securities required by this
artiele. Whenever it shall ap war to the superiutendent of banks that of this pr an any such corp ration are volating the spirit and intent proport on of the inone $s$ received of thein, hashall report the facts te the Attorney-ce eral, Who shall proceed cgainat suoh ourporation in the manner provilied in sectio e eighty-two of this chapter.
Ssction 120. The trustees of any savin ss bank shall not loan the moneys deposited with them or any part therent, upon notes, bills of exchange, drafts or any otner prisonal speurities whatever. In all eases of loans upon real property, a sulficient bond secured by a mort gage therenn, shall be required of tue barcower, and all the expenses
 by the borrower.
The privilege granted by section 119 might of course be interpreted trust companies. To avoid any such use of the priviepe, the seetion also provides that whenever it shall appear to the Superintendent of the Bankin Department that tue trustees of any corporation are violating "thespirit andintent or this section by keepmep permanently uninvested "all or an undue portion of the moneys recelved, he must report the facts to "the Attorney-General, who shall proceed against such cor poration" ete.

POPULATION OF STATE.-New York ranks first in population $1892 \ldots \ldots \ldots 6,6,513,343|1860 \ldots \ldots \ldots 3,3,80,735| 1830 \ldots \ldots \ldots .1,918,608$ | $1890 \ldots \ldots . .50,997,853$ | $1850 \ldots \ldots \ldots . .3,097,394$ | $1820 \ldots \ldots . .1,372,111$ |
| :---: | :---: | :---: | :---: | :---: |
| $1880 \ldots \ldots . .5,082,871$ | $1840 \ldots \ldots .2,428,921$ | $1810 \ldots \ldots . .959,049$ |

The rate of growth was $12 \cdot 94$ per cent between 1860 and 1870, 15.97 per cent between 1870 and 1880 , and $18 \cdot 00$ per cent between 1880 and per ce
1890.

* so in the original.


## Cities, Cocnties and Towns <br> is THE <br> STATE OF NEW YORK.

ALBANY.- $\begin{aligned} & \text { JOHN BOYD THACHER, Mayor. } \\ & \text { JAMES ROONEY. Clamberlafn. }\end{aligned}$
Albany in in Albany County. In the statoment of the elty's total Gebt only the loans under the hoadings "General Bonded Debt" and "Water Debt" are included. As we were going to preas loetober 1 ,
1897 , the etty was advertishag for sale $\$ 100,000$ regstered $4 \%$ 18970 the cuty way adverd 805000 reilstared 4000 1-20-year Park bonds. For reanlt of sale see CHzosicts. October 9, 1897. GENERAL BONDED DEBT.
LOANS-
Fate Payable Principal When Due. Oututand $g$. P, O. site............. 1874 M \& N May 1, 1904 b 5115,000


Publie bulld'g bonds. 18924 M \& N \{ May 1.98 to 1911 , 000 yearly $\}$
do do 1892 Clty Hall...............
do do ........... 1882 Oity improvement. ... 1870
Sewer (Beaver Cr.)... 1889


Hawk 8t. Vladnct.... $1889 \quad 32$
Dudley Observatory. 1892 ?
Beaver Park.
1894

## 40

a Interest pagable in Alhan

## STREET IMPROVEMENT BONDS

Principal and interest pad by holders of property benefled.
LOANS
NAME AND PU
Delaware Ave.
Maiden LanB...
Opance of $\begin{array}{ll}91 & 31_{2} \\ 93 & 31_{2} \\ 93 & 31 \\ 93 & 31_{2} \\ 93 & 3 L_{2} \\ 33 & 3 I_{2} \\ 94 & 4 \\ 94 & 4 \\ 95 & 4 \\ 93 & 4 \\ 95 & 4 \\ 16 & 4 \\ 95 & 4 \\ 96 & 4\end{array}$
 When Due. Outstand $g$. $1897-1900 \quad \$ 34,800$ 1897
$1897-1898$ $1897-1898$
$1897-1898$ $1897-1898$ $1897-1898$
$1897-1899$ 1897-1899 $1497-1899$
$1897-1899$ $1897-1899$
1897.1900 $1897-1900$
$1897-1899$
$1897-1911$ 'ly $\left.^{9}\right\}$ b 2 70,000 a165,000 a125,000 a 20,000 a178,000 a60,000 30,000 b50.000 b100,000 b100,000 b 49,000 b75,000
b87,000 b87,000
b88,000
b20,000 20,000 b295,000 a30,000
$\mathbf{a} 28,000$ a28,000 a10,000
a3,000 a3,000
7,000 7.000 स555,000 a 10,000 a306,000 272,000 Drange of . ............. 189 quakkenlyonly St...... 1893 Dela ware Av, (2 aer.) Hawk st.
Beaver 8 Danie $8 t$.
D.
Quanil st. 2 aer.
Third Avemue.
Yirn
Varlovs atreets...... 189
do 189
Thes fotal amount of street improvement bonds outstanding on $\mathrm{Apr}^{2}$ 17, 1897, Was \$515.180.

LOAN:NAM
Wate

*In $1893 \$ 30,000$ of the above-mentioned 6 per cent bonds issued in 1876 were tra.

RAILROAD LOAN
Payable by Delaware \& Hudson Canal Co.
LOANS- $\quad$ Interest, RAME AND PURPOSE. Rate. Payable. When Dute. Outstand'g. Albany \& Susqueh'a R.R. 6 M \& N May 1, 1897 \$250,000 TOTAL DEBT, SINKING FUNDS, ETC, -The subjoined statement held by the eity against the same on each of the dates indieated.
General bonds......... $\$ 2,422,000$. $\$ 22,487,000$ Jan.1,1896. Jan.1,1895- $\$ 2,558,000 \quad \$ 2,582,000$ $\begin{array}{ll}\text { General bonds......... } \$ 2,560,000 & 1,582,000 \quad 1,631,000 \\ \text { Water bonds.......... } 1,584,000\end{array}$
Total bonds......... $\$ 8,982,000 ~ \$ 4,069,000 ~ \$ 4,189,000 \quad \overline{\$ 1,166,000}$ Sluking funds......... 1,101,850 1,142,000 1,077,290 907,570
Net debt............ $\overline{\$ 2,880,150} \overline{\$ 2,927,000} \overline{\$ 3,111,710} \overline{\$ 8,258,430}$
The sinking funds are invested mostly in the eity's own bonds.
In addition to the total debt as stated above there is the railrosid loan for 8250,000 issued to the Albany \& Susquehaman RR. Com pany and secured interest, by the Delaware \& Hudson Canal Company. The stree mproyement bonds are payable by special assessment on property benefled, and therefore they also are omitted from the oity's total debt.
CITY PROPERTY,-The valuation of property owned by the city $\$ 2,566,394$; total, $\$ 7,133,814$.

ASSESSED VALUATION.-The city s assessed valuation and tax at about its actual value.

| Fears. | Real. | Personal. | Iotal. | per \$1,000\% |
| :---: | :---: | :---: | :---: | :---: |
| 1896... | \$58,334,725 | \$6,323,380 | \$64,658,105 | \$22.00 |
| 1895 | 58,549,720 | 6.426,995 | 64,976,715 | 20.00 |
| 1894 | 58,475,750 | 6,419,885 | 64,895,685 | 20.06 |
| 1893 | 64,623,680 | 6,565,790 | 71,189,470 | 20.00 |
| 1890 | 63,380,046 | 6,282,525 | 69,662,571 | 19.00 |
| 1885 | ti0,381,215 | 6,044,250 | 66,425,465 | 20.60 |
| 1880 | 34,310,305 | 2,790,120 | 37,100,425 | $36^{\circ} 0{ }^{-}$ |
| 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 | $36 \cdot 20$ |
| 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 11,689 | $15 \cdot 70$ |
| 1846 | 7.702.340 | 3,449,098 | 11.241 .438 | $13 \cdot 20$ | for 1896 was 100.000 .

ALBANY COUNTY.-E. L. Barckley,Treas: County seat is the city of Albany.
LOANS-
When
LOANS-
When Due. $31_{08}$, AcO, 850,000 ..Oct. 1, 1901 3 2gs, AdtO, $50,000 \ldots$ Oct. 1, 1902 $3^{1} \mathrm{cs}$, ANO, 45,000. Oct 1, 1903 REFUNDENG WAR Bonds 4s, semi-an., \$15,000. Mar. 1, 1898 (\$1,000 due yearly) to Mar. 8, semi-an., 812,000. Mar.




 4. M\&s, 90,000 Mar. 1, 1904 Population in 1890 was.... 164,555 (830,000 due y'rly) to Mar, 1, 1907

4s, Miks, $\$ 26,000 \ldots$ MaT, 1, 1908 48, M\&8, 26,000...Mar. 1, 1909 48, M\&\&, 28,000....Mar. 1, 1910 War Bonds (REFUNDED)4s, M\&8, \$30,000... Mar. 1, 1917 4s, Mas, 14,000 .... Mar. 1,1898 Total delat Mar. 1, 97. Mar. 8932,000 are all rertistered

## ALEXANDRIA.-Wm. M.THomson, Sapervisor.

This town is in Jefferson County.
$\qquad$
Morktstown \& Phild. RR.,
(aince consol.
Biack Eiver)
78, Mi\&N, 852,100
Total debt Jan. 1, 1897......... 1901
 Net deht.Tan. 1, 1897,...... 32,600 | Population in 1880 was......3,300. 38 stock in Utica \& Bl'k R. . 60,000
INTEREST is paynole atJefferson County Nat. Bank, Watertown,N. X

AMSTERDAM.- $\left\{\begin{array}{l}\text { WM. H. KAUFMAN, Mayor. } \\ \text { RIOH. E. STEVENS. Treasurer. }\end{array}\right.$
This city is in Montgomery County.
When Due. LOANS- BRDGE STR. TMP. BONDS 4s, ..... \$45.424..June 1,'97-1900

 SEWER BONDS-
$3 \mathrm{~S} . . . \quad \$ 259,000$.
...July
y 1, '98-'34 $14,000 \ldots . .$. Oct. 1,1901
$42,000 \ldots .$. Oct. 1,1906
$49,000 \ldots .$. Oct. 1,1911
$\$ 59,000 \ldots . .$. Oct. 1,1916
 When Due
WATER BO•DS-(Continued)
$5 \mathrm{~s}, \ldots . .65,000 \ldots . .$. Oct. $5 \mathrm{~s}, \ldots . .6^{65,000 \ldots . . . . . \text { Oct. } 1,} 1921$
$3 \mathrm{~s}, \ldots . .25,000 \ldots . .$. ct. 1,1926 $3 \mathrm{~s}, \ldots .$. 25,000..............t. 1, 1926
$3 \mathrm{~s}, \ldots . .115,000 \ldots . .$. Mar. $^{1,} 1910$ Bonded debt Feb. 1,97.. \$752,424 Water debt (included) ... 369,000 Tax valuation, real... Tax valuation, personal. $1,153,100$ Total valuation 1896-97.8,828,345 Assessment $1_{2}$ to ${ }^{3}$ actual value
Total tax rate (per $\$ 1,000$ ) . $\$ 20 \cdot 13$ Population in 1896 (est)....20,000 Population in 1890 was...... 17,336 Population in 1880 was..... 9.466 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 village of same name. LOANS

When Due. $\mid$ $3^{1} 1_{2}$ s, M\&S, \$117,000 ..Mar. 1, 1898 Total equal'd val 1896 Total debt Feb. 5, 1897 . \$117,000 Popnlax (per $\$ 1,000$ ). Equal'd valuation, real... 600,000 Population in 1890 was ALLEGED DFBT - See STAE PDiation in 1880 was.......2,639

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 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. | SoUTHERN (Jentral RR.-(Con.) |
| :--- | ---: | ---: | ---: |
| LOCAL IMPROVEMENT BONDS-- | 3s, M\&S, $\$ 20,000 \ldots .$. Mar. 1, 1905 | , $\ldots ., \$ 120,654$.

SOUTHERN CENTRAL RR.
4s, M\&S, $\$ 1,000 \ldots$. Mar. $^{1}, 1898$
4s, M\&S, $20,000 \ldots$ Mar. 1,1910

$3 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, ~ 40,000 \ldots$. Mar 1,1906 3s, M\&S, $40,000 \ldots .$. Mar. 1, 1906 4s, M\&S, 20,000.....Mar. 1, 1910 WA, M\&S, 25,000..... Mar. 1, 1909 3s, M\&S, 21,000.....Mar. 1, 1899 (12s, J\&D, $\$ 300,000 \ldots .$. May 1, 1914 $\begin{array}{ccc}38, & \text { M\&S, } & 20,000 \ldots . . \text { Mar. } 1,1900 \\ \text { (\$25,000 due yearly) to May } 1,25 \\ \text { WATER WORKS Co.'s BONDS }\end{array}$ | s, M\&S, |
| :--- |
| 3s, M\&S, |
| $30,000 \ldots . .$. Sept. 1, 1902 | (Part due rearly.)

INTEREST on the railroad bonds is payable at City Treasurer's office of the Mercantile Trust Co.. New York.
TOTAL DEBT.-The city's total bonded debt on Mar. 1, 1897,
ASSESSED VALUATION - Valnation
follows, property being assessed at "about 70 per cent actual value."

 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 32,000 .

BINGHAMTON.- $\left\{\begin{array}{l}\text { GEO. E. GREEN, Mayor. } \\ \text { B. W. MOSHER, Clerk. }\end{array}\right.$
Binghamton is the county seat of Broome County. The water works LOANS- De When Due. ScHOOL BONDS-
$31_{2}$ S, M\&S, $\$ 29,000 \ldots 1898$ to 1907 Bridian Bonds- yearly.)
4s, S-A, $\$ 2,500 \ldots . . . .1898$ to 1902


CITY HALL BONDS- F . $\$ 25,000 .$. Aug. 1,'15-'17
 FIRE (\$10,000 annuaily.)
FIRE STATION BONDS-
$31_{2 S}, \ldots . ., \$ 25,000 \ldots . .1913-14-15$ Hos. (\$1,000 annually.)
312s, ...., $\$ 25,000 \ldots \ldots$.....1908-1912
$(\$ 5,000$ due yearly.)
 W (\$5,000 annually.)
7s, F\&A, $\$ 6,000$.
$7 \mathrm{~s}, \mathrm{~F} \& A, \$ 7,500$ yearly. $\$ 1897-1900$ $7 \mathrm{~s}, \mathrm{~F} \& A, \$ 7,000 \ldots . .$. Aug. 1,1901 $\begin{array}{ll}3 \mathrm{~s}, & \mathrm{~F} \& A, \\ 3 \mathrm{~s}, & \mathrm{~F} \& \mathrm{~A}, 000 \ldots \text { Aug. } 1,1907 \\ 62,000 \ldots \text { Aug. } 1,1918\end{array}$ Bonded debt Sept. 1,'97.. $\$ 580,500$ Water debt (included).. $\$ 164,500$ Tax valuation, real .... $17,913,250$ Tax valuation, personal 1,940,430 Included in above, but exempt from taxati'n $\quad 146,250$
Total valuation $1897 \ldots 19,707,430$ Assessment about $4_{4}$ actual value. City tax, (per $\$ 1,000$ ) 1896. $\$ 14 \cdot 56$ Population in 1890 was..... 35,005 $\left\lvert\, \begin{aligned} & \text { Population in } 1880 \text { was..... } 17,317 \\ & \text { Population in } 1896 \text { (est.) ... 43,000 }\end{aligned}\right.$ INTEREST.-On City Hall, water, $\$ 148,000$ bridge and $\$ 8,000$ fire station bonds are payable in New York City. On remaining loans at

BROOKLYN.- $\left\{\begin{array}{l}\text { FREDERICK W. WURSTER, Mayor }\end{array}\right.$
Under the Greater New York Charter, New York City, Brooklyn, Long Island City and the surrounding territory will be united into one
municipality.
The present city covers the entire area of the old county of Kings,
the county government being consolidated with that of the city the county government being consolidated with that of the city on January 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 be included as a part of the 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 first day of January, 1896.
old stock and bonds offered for sale Sept, $30,18979763^{1}$ a per cent gold stock and bonds offered for sale S
CHRONICLE of Sept. 18, 1897, page 532 . NAEEANS

Rate. Payable NAME AND PURPOSE. Rate. Payable. When Drue. Oipal.
Arrearage $10-40 \mathrm{~s} . . . . . . .$.
 do county taxes. Subject to call. July 1, 1921 Asphalt repaving bonds... 4 . 4 J \& BRIDGE BONDS-
Brooklyn City bonds $\int 7 \quad$ J \& J July 1, 1905 completion of bridge. $\left\{\begin{array}{llll}7 & \mathrm{~J} & \& & \mathrm{~J} \\ 7 & \mathrm{~J} & \text { July } & \mathrm{J} \\ \text { July } & 1,1906 \\ 1907\end{array}\right.$

NAME AND PURPOSE P. Interest. BRIDGE BoNDS-
Brooklyn City bonds
for

$\begin{array}{ccc}\text { do do } & \cdots \cdots & 7 \\ \text { do terminal improv.s..... } & 3^{1_{2}} g \\ \text { do }\end{array}$


Approach. loan $\$ 60$, 0 do
do
 $\begin{array}{lll}\& & J & J \\ \& & J & J \\ \& & J & J \\ \& & J & J \\ \& & J & J \\ \& & J & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J \\ \& & J\end{array}$

When Princi When Drincipal,
Duly 1, 1908
July 1, 1908
utstand'g. $\begin{array}{ll}\text { y } & 1,1908 \\ 1,1908 & \$ 100,000\end{array}$ $\begin{array}{lll}\text { July } & 1,1908 \\ \text { July } & 1,1909 \\ \text { July } & 1,1911\end{array}$ 260,000
400,000 400,000
440,000 440,000
400,000
400,000 400,000
350,000 350,000
300,000 500,000
250,000 810,000
319,000 319,000
371,000
400,000 200,000

257,000 | 257,000 |
| :--- |
| 300,000 | 356,000

50,000 \$100,
July
Mar.
Jan.
$\qquad$ 400,000 July 1,1901204 $1,1922-' 25 \quad 360,000$


New $\begin{gathered}\text { do } \\ \text { do } \\ \text { do } \\ \text { do }\end{gathered}$


## Cert, of Indebtedness.

| do | do |
| :---: | :---: |
| do | do |
| do | do |
| CoUNTY |  |
| DEFICIENCY- |  |

$3 L_{2} \mathrm{~g} \mathrm{~J}$

$\begin{array}{lll}31_{2} g \\ 31_{2 g} & \text { J \& J J } \\ 0 u s\end{array}$
Jan.
$\begin{array}{lll} & \text { is in the sinking fund. } & \\ \text { J July } 1,1923-27 & 500,000 \\ \text { J Jan. 1, 1928 } & 100,000 \\ \text { J Jan. 1, 1929 } & 70,000\end{array}$
$\begin{array}{lr}\text { Jan. 1, } 1929 & 70,000 \\ \text { Jan. 1, 1935 } & 25,000 \\ \text { Jan. 1, 1936 } & 150,000 \\ \text { Jan. 1, 1937 } & 332,000\end{array}$

## $\{\$$

40,000 $\begin{array}{ll}\text { J } \begin{array}{ll}\text { Jan Nov. 10. } \\ \text { on } \\ \text { Jan. 1, 1900 }\end{array} & 30,0 ¢ 0 \\ \text { Jan. 1, 1901 } & 30,000 \\ \text { Ias 1, 1901 } & 24,000\end{array}$

| y Hall im | $31_{2}$ J \& J | Jan. 1, 1898 | - |
| :---: | :---: | :---: | :---: |
| do do | $31_{2} \mathrm{~g} \mathrm{~J} \mathrm{\&} \mathrm{J}$ | Jan. 1, 1920 | 95,000 |
| do do | $31_{2 g ~ J ~ \& ~ J ~}^{\text {d }}$ | Jan. 1, 1920 | .35,000 |
| do do | $3{ }^{2} \mathrm{~g}$ J \& J | Jan. 1, 1921 |  |
| Gravesend Local impts. |  |  |  |
| do do  <br> do do | $\begin{array}{llll} 31_{2} & \mathrm{~J} & \& & \mathrm{D} \\ 31_{2} & \mathrm{~J} & \& & \mathrm{~J} \end{array}$ | $\begin{aligned} & \text { Dec. } 17,1925 \\ & \text { May 21, } 1925 \end{aligned}$ | s.f. 13,000 8,500 |
| Int. due on Gra | $3^{1} 2 \mathrm{~g}$ J \& J | Jan. 1, 1936 |  |
| Local improvement | 4 J \& J | 1920 to 1921 | 108,000 |
| do do |  | Feb. 13, 1904 $\$ 100,000$ yea | 1,3 |
| $\text { do do } f$ | $3 \quad \mathrm{~J} \& \mathrm{~J}$ | Jan. 1, 1916 $\$ 100,000$ yea |  |
| do do Uf | 500,000 is in | e sinking fund. <br> 1918 to 1921 |  |
| Of this loan | 40,000 is in t | sinking fund. |  |
| do | 3 J \& J | Jan. 1, 1921 |  |
| do do Lawsof'94 | 4 J \& J | $\left\{\begin{array}{l}\text { Jan. 1, } 1920- \\ \$ 100,000 \text { year }\end{array}\right.$ |  |
| do | J \& J | $\left\{\begin{array}{l}\text { Jan. 1, } 1925-1 \\ \$ 100,000 \text { year }\end{array}\right.$ | 40 |
| do do | 4 J \& J | Jan. 1, 192 |  |
| do | $31_{2}$ J \& J | Jan. 1, 1923- | \$f200,000 |
| do | $31_{2} \mathrm{~g} \mathrm{~J}$ \& J | Jan. 1, 1930 | 100,000 |
| do do Laws of'95介 | $3{ }^{12 g}$ J \& J | Jan. 1, 1914 | 200.000 |
| do do | $31_{2 \mathrm{gJ}}^{2}$ \& J | Jan. 1, 1915 | 100,000 |
| do | $3{ }^{12 g J}$ \& J | Jan. 1, 1916 |  |
| do do Laws of '96 | $3{ }^{2} 2 \mathrm{gJ}$ \& J | Jan. 1, 1917 |  |
| Eighth ward impro | 3 J \& | July $1,1905-10$ | 600,000 |
| do do | 3 J \& J | July 1, 191 |  |
| School improvement.....ा | J \& J | an. 21 |  |
| do | $3 \mathrm{~J} \& \mathrm{~J}$ | Jan. 1, 1916- | 800, |





CHESTER $\left\{\begin{array}{l}\text { ROBERT H. MARVIN, Olerk. } \\ \text { C. W. KERNER, Treasurer. }\end{array}\right.$
This village is in Orange Countr.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation, personal. } \$ 158,450 \\ & \text { Total valuation } 1896 .\end{aligned}\right.$
 Total debt Aug. 1, 1897.... $\$ 53,000$ Population 1890 was..........1,485 INTEREST on the bonds is payable at the Ohester National Bank.

## CLINTON CO.--Andrew Williams, Treas

County seat is Plattsburg.
LOANS- When Due. $\left.\right|_{\text {Bonded debt Mar. 1, } 1896 . \$ 32,000}$ $4 \mathrm{~s}, \mathrm{Mar}, 1, \$ 8,000$ BONDS ( $\$ 4,0$ on due $y^{\prime}$ rly) to Mar. 1,1899 Is, Mar 4s, Mar. 1, $\$ 4,000 \ldots$.... Mar. 1, 1898 (\$2,010 due y'rly) to Mar. 1,1899
48, Mar. $1, \$ 4,000$.... Mar. 1,1900 4s, Mar. 1, $10,000 .$. Mar. 1, 1901-2
Int. payable at Treasurer's Office.

County has no floating debt. $, 0,1$ Tax valuation, personal ${ }^{\text {Ta }}$ Total valuation $1896 \ldots 6,483,886$ Assessment about ${ }^{13}$ actual value. Population in 1892 was.....46,601 Population in 1890 was......46.437
Population in 1880 was....50,897 COBLESKILL.- $\{$ THOMAS E. DORNET, Mayor.
Cobleskill is in Schoharie Countr.
LOANS- When Due.

SEWER BONDS-
( $\$ 2,000$ due yearly) to Feb. Feb, 1898
WATER WORRKS-
$3^{2} \mathrm{gS}, \mathrm{FEA}$. $\$ 63,000 \ldots$ Feb. 1, 1896 (Part due yearly) to Feb. 1, 1917
Total debt Feb. 1, 1897... $\$ 80,500$

Population in 1896 (est.).......2,360 INTEREST on the sewer bonds is payable at the First National Bank of Coller, Albany, N. Y. water bonds at the office of the State Comp-

COHOES.- $\begin{aligned} & \text { JAMES H. MITCHELL, Mayor } \\ & \text { MILLER HAY, Chamberlain. }\end{aligned}$
This city is in Albany County.
are exempt from city taxation.
INTEREST-WHERE PAYABLE.-Tnterest on the bonds is payable by City Comptroller in
New York, as follows.
In New York only-
Volunteer relief.
Sewer bonds-
Hertel Avenue.
Babcok \& Seneca St.
Bird Avenue.
Bailey Ave. sewer.
Buffalo Charter, 1891.

| INTEREST PAYABLE. | In both N. Y. \& Buff. |
| :--- | :--- |
| School bonds. | Buffalo Trunk sewer. |
| Swing bridge. | City and County Hall. |
| Market bonds. | Grade crossing. |
| Plank road awards. |  |
| Municipal Court b'ld'g. | Park bonds. |
| In Buffalo only- | Railroad bonds. |
| Refunding bonds. |  |
| Deficiency loan. | School bonds. |
| Monthly local work. | Tax loans |
|  | Water loans. |

## LOANS- When Due

4s. .... \$4,000 Jondy it 1898 ( $\$ 5.0$ due yearly) to July 1,1915 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 5,000 \ldots . . . J u l y ~ 1,1901$ CITY HALL BONDS
4s, Ann., \$30,000,_Dec. 15, 1909 ( $\$ 5,000$ due yearly ) to Dec. 15,1914 ( $\$ 5.000$ due $\mathrm{y}^{\prime} \mathrm{rly}$ ) to Dec. 15,1928 City Hospiral Bonds- $\$ 14,000$. July

WATER BONDS- J.JUly 1,1898
7s, J\&E, $\$ 32,000$...July (\$s J\&J, \$13,000 ) July 1,1913 (\$1,000 due yearly) to July 1, 1910 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 65,000 \ldots$ July 1, 1918 4s, F\&A, $\$ 25,000 \ldots$ Aug. 1,1907 $(\$ 5,000$ due yearly) to Aug. 1,1911
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 75,000$ 4s, Subject to call July 1, 1905 4s, J\&J, \$14,000...July 1, 1923 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 25,000 . . . . \mathrm{July} 1,1905$
$(\$ 5,000$ due yeariy) to July 1,1909

TOTAL DEBT, SINKING FUNDS, ETC. -The subjoined statemen shows Buffalo's total municipal debt, the sinking fund held by the city July 1,1896. Ju 1 y 1,1895
Total bonded debt.

## Net debt.

ater debt (incl. abo .... $\$ 13,258,773$

| $\$ 12,256,362$ |
| :---: |
| $3,515,882$ |

$\$ 12,024,609$
$\$ 12,024,609$
$\$ 3,635,882$
The sinking funds are all invested in the city's own bonds.
CITY PROPERTY. - The city owns real estate estimated at $\$ 10$ This total includes the water works, real estate, valued at $\$ 762,855$ and personal property valued at $\$ 6,737,898$. The total resources of the city on Julf 1, 1897, including the above property, were figured by the Comptroller at $\$ 20,235,176$ and the total liabilities at $\$ 14,-$
374,095 , leaving $\$ 5,861,081$ as the excess of resources over liabilitles
ASSESSED VALUATION.-The city's assessed valuation and tax ratel value."
Years. Real.-Assessed Valuation. Total Personal oity Tax

Years.
1896...
$\begin{array}{lll}1890 \ldots \ldots . . & 225,485,795 & 13,486,550 \\ 220,290,690 & 11,360,710\end{array}$
1890........ $220,290,690 \quad 14,360,710$
$\begin{array}{rrrrr}880 \ldots \ldots . . & 81,708,905 & 11,003,125 & 162,359,450 & 14.68 \\ 7,523,580 & 89,232,385 & 14 \cdot 16\end{array}$
POPULATION-In 1892 population was 278,796 ; in 1890 it was lation for July, 1897, is estimated at 375,000 .

CANTON.-J. Fred. Hammond, President.
This village is in St. Lawrence County
LOANS-
When Due. Tax valuation $1896 \ldots$,... $\$ 1,136,075$ $31_{2 s,}$, J\&J, $\$ 35,000 \ldots$..July 1, 1919 Tax valuation 1893.... 1,051,182
 Bonded debt Aug. 1, $97 . \$ 78,400$

CATSKILL.-P. V. Van Orden, Treasurer.
This village is in the town of the same name in Greene County.
LOANS- When Due. Water bonds ( $\$ 1,000$ each) 48, J\&JJ,\$157,000.. $\$ 5,000$ due $y^{\prime}$ 'rly Iron bridge bonds 4s. M\&\&S, $\$ 4,500 \ldots . .$. Mar. 1,1897
( $\$ 1,500$ due yearly) to Mar., 1899

4s, J\&D, $\$ 10,000$......June 1, 1897 Interest on village bonds is payable at the Catskill National payable Village debt Mar., 1896. . \$157,000 Town debt (last returns) 35,500 Towne tax valnat'n, ${ }^{95}$. $3,258,330$ Population of village, i890..4,915

CAZENOVIA.- $\left\{\begin{array}{l}\text { P. H. DONNELLY, Mayor. } \\ \text { W. D. WELLS, Village Clerk }\end{array}\right.$
Cazenovia is in Madison County.
LOANS-
When Due. | Tax valuation, personal. $\$ 163,300$
 SEWER
48, M\&N, $\$ 31,000$
Interest ..... May 1,1915 1915 Population in 1897 (est.).....2,000 Total detpayable in New York. Population in 1890 was......., 1,987 Tax valuation, real.......735,575
TAX FREE.-All of the bonds issued by this village are exempt
from taxation.

 4s, J\&D, \$12,000....Dec. 31, 1897 GARNER STREET VIADUCT4s, ..... \$4,000....June 15, 1898 SCHOOL BunDS-
4 s . $\$ 18,000$........... 1,1898 (\$1,000 due y'rly) to July 1, 1915 4 s , J\&J, \$15,000..J July 1,'09, to '11 (\$5,000 due jearly.)
, 55,000 ......July
1,1916 (\$5,000 debt Mar. 1,'97.. $\$ 436,902$ Water debt (included).... 252,000 Tax valuation, real.... $10,444,842$ Total valuation $1896 \ldots 11,227,642$ City tax (per $\$ 1,000$ )....... $\$ 11.70$ State \& co. tax (per $\$ 1,000$ ). $6 \cdot 40$ Population in 1892 was....23,234
Population in 1890 was...22,509 Population in 1890 was....22,509
Population in 1880 was...19,416
4 s ,
All of the $\$ 75,000$ water bonds are registered, and of the $\$ 65,000$
issue, $\$ 35,000$ are coupon and $\$ 30,000$ registered
$\qquad$
INTEREST on the 7 per cent water bonds is payable at the National Bank of Cohoes; on the $\$ 65,000$ of 4 per cent water bonds at the ManComaturers' Bank, Cohoes; on all other bonds by the Central Trust

COLLEGE POINT- SF. G. PAULY, President.
This village is in the town of Flushing, Queens County.
LOANS- When Due. | 4s, J\&J, \$11,000 .......July, 1916

 ( $\$ 4,600$ annually.)
7s, $\$ \& J, \$ 176,000 \ldots \ldots$. . 1898-1913 4s, J\&J, \$22,000 ................1914 Assessment abt. $3_{3}$ of actual value. Total tax per $\$ 1,000 \ldots$ Population in 1890 was........ $\$ 4.127$ Population in 1880 was........4,192 Population 1894 (estimated). 6,100 INTEREST on the improvement bonds is payable by the Village

COLUMBIA CO.-George H. Maoy, Treasurer. County seat is Hudson
LOANS- BONS-When Due. ${ }^{31}{ }^{1}$ ss, Mar. $1, \$ 24,100$. Mar. 1, 1914-8 $4 \& 31_{2}$, Mar. $1, \$ 28,000$. 1898-1901 (\$87,000 due yearly on Mar. 1.$)$ ${ }_{31}{ }^{4} 2$, Mar. $1, \$ 35,000 \ldots . .1903-1909$ (\$5,000 due yearly on Mar. 1.)
$3{ }^{2} \mathrm{~s}, \mathrm{Mar} .1, \$ 12,500$ Mar. 1,10 .'11 Bonded debt Nov 1,1896. $\$ 139,600$ Tax valuation, real.... $\$ 20,925,383$ Tax valuation, personal $2,967,753$ Taluation $1896 \quad 23,893,136$ Assessment is 4-5 actual value.
 The county had on March 5, 1895, no floating debt and no sinking
CORNING.-This town, including the city of the same name. is in Steuben County.
CITY BRELDE Bonds- When Due. 4s, F\&A. $\$ 8,500$.... Feb., 1898-1908 CITY RR BoNDS-
7s, J\&J. $\$ 34,000 \ldots$
CITY Hall BONDS-....Jan., 1902
$4 \mathrm{~s}, 43,000$.
Oct. 1, 1902
( $\$ 5,000$ due yeari) y) to Uct. 1,1907
City Sewer Bonds-
7 s . J\&J, $\$ 50,000 \ldots$ Jan., 1908 to ' 17
RIVER BONDS 1896-
48, J\&J, \$100,000.July 1,'26 to ' 35
INTEREST is paid at the office of the Knickerbocker Trust Com
pany, New York City.

CORTLANDVILLE.- \{H. Y, KELLOGG, RR. Com This town, meluding Cortland village, is in Cortland County.
LOANS- DEBT- When Due. |Town delt Aug. 1, 1897. \$155,000 Reeviding Bonk- Tax valuation, real..... $\$ 2,150,1519$ 3298, ..... \$47,0 0.......1898-1918 4s, ..... (P108,000... is98-1915
(Part anv ually)
Nor. Sehool 4s $\$ 17.000$
Union $\operatorname{seh}^{\prime} 1334820,000 \quad 190$ Sower bonds, 48.
Paving bonds $48,15,000$

DELHI.-Jaxres R. Honeywell, Sapervisor.
This town is in Delaware County.
 3128, Aun., \$4, 4,000 …...1898-1908 ( $\$ 1,000$ due yearly on May 1.$)$ $3_{2}^{2} 86,000$ dice rearly ou May 310s, Ami, $\$ 102,000$,.May 1, 1915 $3^{12 s}$, Amm., 52,000 . Feb. 1, $1898-9$ 3194, Aun. 820,000 . Feb. $1,1000-9$ \$2,000 dne yearly.)
TAX FREE. -The bonds are excmpt
Water Lots-
4s, MEN 850,000
4s, M.CN. $\$ 60,000$
Total debt Aus. 1, 1897. \$258,000 Tax valuation, perano... $\$ 1,060,125$ Total valuation 1896... $1,264,100$ Assessment abont to actual value Total tax (per $\$ 1,000$ ). Population in 1892 was Population in 1890 was
Population in 1880 was

## DEPEW.-P. E. Souldy, Clerk.

## This village is in Erie comuty.




DUNKIRK, - WILIIAM BOOKSTAVER, Mayor.
Thas city is in Chatauqua County.
LOANS- Amt. Outstanidg. Elactrie-light bonds...... 1,000
 Street tuprovem't bonds.
Town bonds...............
82,126
4,000 Town bonds................ 188,600
Boxded debt Sept. 1,97.. 2v6,826
COANS- Amt. Outstandy Total Faluation $1897 \ldots . .3,320,742$ A ssenment samo as actual vaine Copytax (per $\$ 1,000$ ) $97 \ldots \ldots+29-90$ population in 1890 was..... 9,416
Pepulation in 1840 wass... 7,248 population in 1840 was..... $\begin{array}{r}7,248 \\ \text { Population } 1896 \text { (local est.). } 11.380\end{array}$.

ELLENVILLE.-J. B. Kebler, Clerk.
This village is in Ulster County and is partof the townot Wawarsing. LOANS- When Due, $\left|\begin{array}{l}\text { Bonded debt Aug, } 1,1897,813,500 \\ \text { Assessed valuat' }{ }^{\prime} 97 \text { (est) } 300.000\end{array}\right|$
 Sabject to call after Mov, 1, 1892 Population la 1897 (est.) .....3,000
ELMIRA. - $\begin{aligned} & \text { PREDERICK COLLIN, Mayor } \\ & \text { THOMAS SPENCE, CIty Clerk }\end{aligned}$ Elmira is the capital of Chemung County,


## a $\$ 1,000$ each. b $\$ 500$ each.

The only provision for paying the eity's indebtedmess as it matures is direet taration, excepting the cemetery bonds, which are paid from cemetery funds.
TOTAL DEBT.-The subjolned statement shows Elmira's total ,



ASSESSED VALUATION.-The eity's assessed Faluation (about namel:

Real

## 1896....

1


POPULATION - In 1892 population was 29,911 ; in 1890 it was cording to local estimate, the population was about 40,000 .

ERIE COUNTY.-George Baltz, Treasurer. County seat is Buffalo.

| LOAN | When Du | 48, F\&A, $\$ 30,000 \ldots 1902$ to 19 |
| :---: | :---: | :---: |
|  |  | Total 10.000 ever |
| IUJ. 100,000 |  | Tax valuation, real. . $2666,493,436$ |
| 6s, JdJJ, 100,000 | Vari's,'97 to '10 | Tax valnation, pers'l. $15,411,684$ |
| 48, M.EN, 24,500 |  | Total valuation 1896 |
| 4s, J\&J, 24.000 |  | State \& Co, tax per \$1000'97. $\$ 5.17$ |
| 45, M.EN, 70,000 | 1900-1909 | Population in 1892 was...278,727 |
| due yea | on Nov. 1.) | Population in 1890 was...322,981 |
| ( |  | Population'95 (policecen.) 403,026 |

## FAR ROCKAWAY. \{B. L. CARroLL, President.

Situated in queens countr.
LOANS- When Due. 3 Las, J\&J, $\$ 50,000$.......1901-1925 Fire Engeng Bosds- ( 52,000 yearly on Jan. 1. 68, Sept., \$1,000 $\quad$ TMPRO...sept. 5, 1898 TMPROVEMENT Boxdt$58, \mathrm{~J} \& \mathrm{~J}, \$ 61,000 \ldots . . . \mathrm{Jan} .1,1922$ 58, (-1 000 annualls) to 1921 $5 s, J \& D, \$ 14,000 \ldots . .1898$ to 1911 ( $\% 1,000$ annually,)

SEWER BONDS- Jan. 1, 1916 3s, Jd, , $\$ 75,000 \ldots . . . J a n .1,1916$ 6s, Sopt. $\$ 3,000$.....Sept. 5,1898 Bonded debt Sept. 16, $97 . \$ 248,000$ | Floating debt.......... |
| :--- |
| Total debt Sent i |
| $\$ 3,500$ |
| 1800 | Assessed valuation -97..3,109,857 Assessment about ts actual value Village tax rate (p. \$1,000) $\$ 12 \cdot 85$ Population in 1890 was......2,288 $181,00 \mathrm{n}$ annuaily to 1917 and

$\$ 15,000$ in 1918,
fopulation in 1897 (est.) ....3,200

INTEREST on the sower bonds is payable at the United states Mortgage \& Trast Company, Now York, and on street bonds, National Shoe \& Leather Bank. No
bonds at Far Rockaway.

FLATBUSH.-Flathush was annexed to the city of Brooklyn in 1894. The total Flatbush debt on February 29.1896, was $\$ 964,000$, Detalls of the old town debt, assessed valuation, ete., will be fomid in The statement which
MEXI of A pril, 1895.

FLATLA NDS.-This town was annexed to the olty of BrookIyn on January 1, 1896. Of the old town debt there remained outstandug on daroh 1,1896 , bonds to the amount of $\$ 88,642$.

FLUSHING.-This town, including the village of the same name, is in Queen's County. The financial statement for the village is
given lirst and following it the to wn report.

| *HSEMENT BONDS - | 48. ..... $850,000 \ldots . . . .1900-19$ |
| :---: | :---: |
| ann 800.500 | R BO |
|  | 78, Ade0, \$125 |
| 10,000. A pril, $5500 \mathrm{y}^{\prime} \mathrm{rly}$ | 58, Ad*O, 23,000 |
| 15,000...-s10,000 y early | 5s, Adco, 20,00, |
| A, AdO, 15,000........ 1898-1912 | 4s, J\&D, $\quad 35,00$ |
| 2,000 due yearly on Apri | 000 annually |
| EEET BONDS- | Bonded debt Aug. 1,'97 |
| \$16,000 | Tax valuation 1896 |
| due yearly) to Nov. 1, 1900 | Assarsm't is ahout ${ }^{\text {c }}$ actual |
| 4, MdeN, $836,000 \ldots .$. Nov, 1, 1901 | Population in 1890 was. |
| ue $\mathrm{y}^{+} \mathrm{rly}$ ) to Nov. 1, 1909 | Population in 1897 (est.) |
| 32.000..... May 1, 1910 | Interest is payable on sol |
| (\$9,000 due yearly) to May 1, 1917 | bonds at Market \& Fniton B |
| 4s, M.6N, $82,000 \ldots . .$. May 1, 1918 | Y.i on othe |
| 000....Oct. 1, 1919 | Bank, N. Y. | ( $\$ 1,000$ due yearly) to Oct, 1,1948

TOWS OF FLUSHING.
LOANS- When Due |Tax valuation 1896...87,269.365 Bridge bonds ..... .....819,500 Tax rato (per $\$ 1,000$ ) ........ 816000
Improvement bonds ...... 110,000 Dramage bouds .............. 6,500 (110,000 Population in 1890 was......19,803 $\begin{gathered}\text { Dramage bouds........... } 6,500 \\ \text { Bonded debt Aug. 1, } 1897.136,000\end{gathered} \left\lvert\, \begin{aligned} & \text { Popuation in } 1890 \text { was.....19,803 } \\ & \text { Population in } 1880 \text { was.....15,906 }\end{aligned}\right.$ FLUSHING SCHOOL DISTRICT No. 5.-E. F.

Harris, President Board of Education.
This distriet is located in the village of FIushing.
LOANS- When Due. 4s, M\&s, $\$ 10,000 \ldots$. Sept. 30, 1930 48. FdA, \$102.500.. 1907 to 1927 (part duc $y^{\prime} \mathrm{rly}$ ) to sept. 30,1934 ( 85,000 annumy to 1926 inc. and
$\$ 2,500$ in 1927.) 4s. MIds, $\$ 1,000 \ldots .$. Sept. 30, 1907 Assessed val'n'97 (est.). $6,700,000$ 4s, M\&\&, 14,000.....Sept. 30,1908 Population 1897 (est.)....... 10,000 $7 \mathrm{~s}, \mathrm{Ad} 0,18,000 \ldots$..... 1898-1906
( $\$ 2,000$ payable yearly.) $\qquad$
FREDONIA - \{GEO. TATE. Mayor
. $\mathrm{H}, \mathrm{L}, \mathrm{OUMMING}$, Treasumer.

LOANS WATER BONDS (1884)- Tax valuation, real.......1,144,280 \begin{tabular}{r|r|r}
44, F\&A, $862,560 \ldots .$. Aug. 1, 1898 \& Tax valuation, personal 267,230 <br>
( 82,500 due y'rly) to Aug. 1, 1922 \& Total valuation 1896....1,411,510

 

$\left(\$ 2,500\right.$ due $\left.y^{\prime} r l y\right) ~ t o ~ A u g . ~ 1, ~$ <br>
\hline
\end{tabular} 4s, M\&\&, $\$ 20,000 \ldots . .8 e p t .1,1930$

VHLAGE HMLI BORDS$3^{1} \mathrm{~g} s, 460, \$ 28,000 \ldots$ part yearly

GENESEO．－E．F．Youngs，Mayor．
This village is in Livingston County． SEWER BONDS $31_{28,}$ J \＆J，$\$ 10,000$ $3{ }^{12 g}$, J\＆$\&$ J， $10,000$.
WATER BoNDS－ WATER BONDS－
$3_{28}, ~ M \& N, \$ 20,000$ $31_{2 \mathrm{~s}, \mathrm{M}}^{2} \mathrm{~N}, 25,000$ May 1,1907 Total debt＇Dec．1，1896．．．． 1,1917 Sinking fund （19，776 Population 1880 was
Accrued interest on sinking fund not included in above figures，
INTEREST on the sewer bonds is payable in Schenectady；on the water bonds in New York City．

GLENS FALLS．－\｛C．R．WHIPPLE，President．
This village is in Warren Countr． LOANS－When Due． SEWER BONDS－－ （Part due yearly）after 15 years Water Bonds
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 10,000 . .\left\{\begin{array}{l}1898 \text { to } 1899\end{array}\right.$ $4 \mathrm{~s}, \mathrm{~J} \& J, 88,000 . .\left\{\begin{array}{l}1898 \text { to } 1917 \\ \$ 2,000 \text { yearly }\end{array}\right.$ $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, 80,000 \ldots\left\{\begin{array}{l}1900 \text { to } 1914 \\ \$ 5,000 \text { yearly }\end{array}\right.$

Interest payable in Glens Falls． Tax valuation，real．．．．．．4，064，420 Tax valuation，personal． $1,593,150$ Total valuation $1897 \ldots . .5,657,570$ Assess．valuat＇n abt． $3_{5}$ actual value
Total tax（per $\$ 1,000$ ）（est）．$\$ 24 \cdot 00$ Population in 1890 was $\quad 9,509$ Population in 1897 （est．）．．．14，000

GLENS FALLS UNION
5s，LOANS

 $6 \mathrm{~s}, \ldots 4,000{ }^{\$ 9,000}$ in＇ 97 and $\$ 5,000$ in 1897 \＆ 1898

GLOVERSVILLE．－\｛ $\left\{\begin{array}{l}\text { C．S．CUMMINGS，Mavor．} \\ \text { H．A．PHILLIPS，Chamb }\end{array}\right.$
Gloversville，which is situated in Fulton County，was ine a city March 19， 189 ），having theretofore formed part of the town of Johnstown，On the separation the city was assigned a portion of Johnstown＇s debt．（See Johnstown．）

LOANS－
NAME AND PUR POSE．
Deficiency bonds．．．．
P．－Int．Payabeste．
RREE SCHOOL DIST．－ Bonned debt Aug．13，＇97 $\$ 49,000$ Assessed val＇n＇97（est．）．5，500，000
Population 1897 （est．）．．．．．．14，000 do bonds．．．．．．．．．．． 1895 412 Jan．．．．．．Jan． 1897 M\％Due．Outstand＇g． 1898 \＄8，000



NTEREST on the．．．．． 0,000
NTER on the water bonds issued in 1885 and 1889 and on the ville ；on all other issues at the Fourth National Bank，New York．
TOTAL DEET，ETC．－The city＇s total debt on March 1 ． 1897 ，was no sinking fund．
WATER WORKS．－The total receipts from the water works owned by the city for the year ending February 1，1897，were $\$ 29,096$ ． ASSESSED VALUATION，about $1_{3}$ of acsual value，has
Years．

|  |  |  |  | Tax rate |
| :---: | :---: | :---: | :---: | :---: |
| Years． | ， | Personal |  | er \＄1，000． |
| 1896. | \＄4，020，139 | \＄341，950 | \＄4，362，089 | 31.40 |
| 1895 | 3，933，335 | 446，000 | 4，379，335 | $31 \cdot 20$ |
| 1894 | 3，962，155 | 410，780 | 4，372，935 | $29 \cdot 20$ |
| 189 |  |  | 3，649，232 |  |

 State tax rate in $1896 \mathrm{was} \$ 2 \cdot 00 ;$ county tax，$\$$ ．
$\$ 14 \cdot 10$ ；average school tax，$\$ 8 \cdot 30$ ；total，$\$ 31 \cdot 40$ ．
POPULATION，according to State census of 1892 ，was 14.694.
The population in 1890 was 13,845 ；in 1880 it was 7.133 ；in 1870 it The population in 1890 was 13,845 ；in 1880 it was 7.133 ；in 1880 it
GoUVERNEUR－William Neary，Clerk．
This village is in St．Lawrenee Countr．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Equal＇d valuation } 1896 . \$ 1,631,720 \\ & \text { Assess＇t abt }\end{aligned}\right.$ ${ }^{2129}$ ，J\＆J，J，\＄60，000
$1910 \begin{aligned} & \text { Assess＇t abt．} 70 \text { p．c．actual value．} \\ & \text { Tax rate（per } \$ 1,000 \text { ）} \ldots \ldots . . . \$ 4 \cdot 20\end{aligned}$ Interest is payable in New York， $\begin{array}{rrrr}\text { Floating debt．．．．．．．．．．} & \$ 2,000 & \text { Population } 1897 \text {（est．）．} \\ \text { Total debt Feb．，} 1897 \ldots . . & 62,000 & \end{array}$

GRAVESEND．－Gravesend was annexed to the city of Brooklyn in 1894.
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 ：
$\left.\begin{aligned} & \text { Total debt Mareh，} 1,96 . \$ 1,376,315 \\ & \text { Tax valuation } 3896 \ldots 6,595,547\end{aligned} \right\rvert\,$ Population in 1890 was．．．．．．6，937
GREENBURG．－This township is in Westchester County．

| Total debt（last returns） |  |
| ---: | ---: |
| Population in 1892 was | $\$ 167,000$ |
| Population in | 1890 was．．．．．．11， 613 |

Popuation 1802 was．．．．．．．1，630｜
GREENBUSH．－Greenbush is in Rensselaer County． In May，1897，the name of Greenbush was changed to Rensselaer． Which see for present amount of dent．

## GREENE COUNTY．－Wm．J．Hughes，Treas． County seat is Catskill．

## WARLOAN－

When Due． Total debt Mar．1， 1897 ．\＄217，000 $\begin{aligned} & 31_{22} \text { ，M\＆\＆S，} \\ & 31_{25}, \text { M\＆S，}\end{aligned} \$ 20,000 . \mathrm{Mar} .1,1898$ 20，000．Mar．1， 1899 20，000．Mar．1， 1900
$21,000 . \mathrm{Mar} .1,1901$ 115，000．Mar．1， 1902


HAMDEN．－This town is in Delaware County
LOANS－When Due－Total debt（last returns）．．．$\$ 85,000$
 312s，（ $\$ 600$ due yearly on Feb．1）That valuation $1895 . . . .568,517$
 $3^{1}{ }_{2}$ s，May 1 ，$\$ 1, \$ 32,000 \ldots$ May 1 1，1915 15 ）
INTEREST is payable at the American Exch．Nat．Bank，N．Y．City

## hancock．－James B．Drake，Supervisor．

This town is in Delaware County
BRIDGE BONDS（1891）
$4 \mathrm{~s}, \mathrm{Mar}, \$ 10,000 \ldots$ Mar．1， 1898 （\＄2，000 due yearly）to Mar．1， 1902 REFUNDING RR．BONDS：
$4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 57,000 \ldots .$. ，
 TAX FREE－The refunding bonds are exempt from taxation．
RAILROAD BONDS．－In $1871 \$ 100,000$ bonds were issued，illegally thas claimed，in aid of the New York oswego Miland RK．The fown resisted payment of interes with wish the present 4 wer cent refuuding bonds were issued．
INTEREST on the railroad bonds is payable at the Farmers＇Loan County Bank，Waiton，N．Y．
HEMPSTEAD．－Hempstead is in Queens County and the town includes Far Rockaway，Hempstead，Inwood，Lawrence，Rocka way Beach and Seaford villages．
LOANS－

## ．

$4 \mathrm{~s} . \mathrm{J} \& J, \$ 40,000$ ．．．．． 1898 to 1901 （ $\$ 10,000$ due July 1 each year DRAWBRIDGE BONDS
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 10,000 \ldots \mathrm{July}$ ，＇98 to＇99 （ $\$ 5,000$ due yearly．）
Total debt Dec．，1896．．．．$\$ 515,000$
Stewart fund．．．．．．．．．．．．．．．400，000 Population in 1880 was．．． 18,164 INTEREST on the road bonds due 1897 to 1901 is payable at the Hempstead；other interest at the office of the Town Supervisor，
TOWN PROPERTY．－In addition to the Stewart fund $(\$ 400,000)$ common lands to the late
HEMPSTEAD SCHOOL DISTRICTS．－There are various school districts which have independent issues of bonds outstanding． We are unable to give the total indebtedness of these，but the following shows the amount of the issues which were put out in 1897：School District No．18，$\$ 22,000$ ；Sohool istrict No． $19 . \$ 8$,

## HERKIMER．－$\{$ DR．F．J．HARTER．President．

This village is in Herkimer County
 4s，June，\＄14，000．．． 1911 312s，July 1，7，000．Mar．7，1904 SEWER BONDS－Ang Total debt Aug．1897．．．．$\$ 126,500$

INTEREST on the electric－light $\left\lvert\, \begin{aligned} & \text { Aax rate（per } 1,000 \text { ）．．．．．．．．4，407 } \\ & \text { Population in } 1897 \ldots . . .\end{aligned}\right.$ on the HOOSICK FALLS．－John C．Haswell，Treas． This village is in Rensselaer Countr．
This village is in Rensselaer County．
LOANS－

Whpr Due．Taxvaluation，personal．$\$ 456,300$ SEWER BONDS（reg．）－Whan Due．Taxvaluation，personal．\＄456，300 4s，J\＆J，\＄40，000．．．．．．July 1， 1898 （ $\$ 2,500$ due vearly）to July 1， 1911 | Floating debt．．．．．．．．．． |
| :--- |
| Total debt Jan． |
| 1897. |
| 44,000 | Assessment $75 \%$ of actual value． population in 1890 was．．．．．．．．7，014 Tax valuation，real．．．．．．1，704，925 Population in 1897 （est．）．．．．6，000 INTEREST is payable at the First National Bank of Hoosick Falls．

HUDSON．－$\left\{\begin{array}{l}\text { RICHARD A．M．DEELEY，Mayor．} \\ \text { W．S．HALLENBECK，}\end{array}\right.$
The city of Eudson was incorporated in 1785．It is the County seat of Columbia County
CEMETERY BONDS－When Due．
$4 \mathrm{~s}, \$ 20,000 \ldots .$. Feb．$^{1}, 1905^{-1} 14$
$4 \mathrm{~s}, 10,000 \ldots .$. Feb．1， $1912-16$ （ $\$ 2,000$ Fearly）．
Deficiency Bonds－
$4 \mathrm{~s}, \$ 30,000 \ldots . . . \mathrm{Apr}^{1} 1,98-1901$

 7s，$\$ 3,500 \ldots . .$. Feb．10，＇98－1904
REFUNDING LOAN－
4s，$\$ 16,500 \ldots .$. Feb． $10, ~ ' 97-1904$ 6s， $5,000 \ldots . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . . ~$ SCHOOL，FIRE DEPA
FUNDING BONDS－
7s，$\$ 1,000 \ldots \ldots .$.
．Feb．1， 1898
 INTEREST is payable in Hudson at the office of the City Treasurer TOTAL DEBT，ETC．－The total bonded debt on Jan．1，1897，was

ASSESSED VALUATION in 1896 was $\$ 5,074,581$ ；including real estate $\$ 4.020,940$ ，and personal property $\$ 1,053,641$ ；total ta
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 figures the population in 1897 is about 10,000 ．

## ILION．－C．S．JEpson，Treasurer．

## This village is in Herkimer County

WATER BONDS－
Es，Jubject to call after July 1， 1922
SEWER BONDS－
SEWER BONDS－

解ds，$\$ 1,751$ ；net debt，$\$ 318,249$ ．

Bonded debt Dec，6，＇96 ．．\＄144，000 Tax valuation $1896 \ldots . . .1,373,085$
Real valuation．．．．．．．．．．．2，746，170 Tax rate（per $\$ 1,000$ ）${ }^{9} 96 . \quad 24 \cdot 80$ Population in 1890 was．．． Population in 1880 was．．．
Population in 1896 （est．）． ．5，000
 STREET IMPROVEMENT BONDS－ $4 \mathrm{~s}, \mathrm{~F} \& A, \$ 25,000 . \mathrm{Feb} .1,1909-13$ $4 \mathrm{~s}, 19,000 \ldots . .$. Feb $1,1914-23$
 4 s ，F\＆A，$\$ 15,000 \ldots . .1914$ to 1916 （ $\$ 5,000$ annually．）
WATER BONDS－
$7 \mathrm{~s}, \quad \$ 5,000 \ldots \ldots .$. Sept．1，1896－＇97 $31_{2} \mathrm{~s}, 30,000 \ldots . . . \mathrm{Aug} .22,1896$－＇99

## IRVINGTON．－$\left\{\begin{array}{l}\text { HENRY H．OANNON，Mayor．} \\ \text { T．W．CRISFIELD，Olerk．}\end{array}\right.$

This village is situated in Westchester County．
LOANS－
S，M\＆N．\＄41，000．May 1，1897－07 Interest payable at farrytown Total debt Apr．1，1897．．\＄41，000 （ valuation，real．．．．．．．．2，203，020 Population in 1880 was．．．．．．1，904

ISLIP SCHOOL DISTRICT NO．1，SUF－ FOLK CO．－E．J．Redington，Treasurer．
LOANS－When Due．
45, MaN ，$\$ 30,000$ ．May 1，1898－23 4 s ，J\＆J，$\$ 5,000 \ldots . . .$.
（ $\$ 1,000$ due each year．）

## ITHACA．－This eity is in Tompleins County．

bROANS－
BRIDGE BONDS－
When Due 2,000 due yearly）．
48, F．J．J．J，\＄150，000．July 1，${ }^{\prime} 06$ to $^{\prime} 26$ （ $\$ 7,500$ due yearly．）
RAILROAD AID－
$5, \ldots ., \$ 40,311 . . . .1898$ \＆ 1900

Interest payable in N．Y．City． Total debt Aug．1， 1897 ．． 835,000 Real valuation about．．．．．． $1,700,000$ Population 1894 （local est．）． 2,290

Tax valuation，personal．\＄106，450 Total tax rate（ner $\$ 1,000$ ）$\$ 25.00$ Assessment ab＇t 60 actual value． Population in 1890 Was Population in 1890 was．．．．．2，299
Population in 1880 was．．．．．1，904

Tax valuation，real．．．．．$\$ 2,881,775$ Total valuation 1896 ． $3,476,210$ Assessment about $\%_{3}$ actual yalne． Total tax rate（per $\$ 1,000$ ）．$\$ 48 \cdot 80$ Population in 1892 was．． 13,460 Population in 1890 was ．．．．11，079 Population in 1880 was．．．．．． 9,105

## J A MESTOWN．－\｛E．GREEN，Mayor．

Chautanqua County．As we were golng to press Oet． 1 the LOANS－When Dee．LOANS－When The． CiTY HiLL，BoNDs－May 15,1925
 $4{ }^{4}, J \& D, 32,000 \ldots .$. Dec． 1,1903 FIRE DEPARTMENT BosDs－
$48, J \& D, \$ 7,000 \ldots \ldots$. Dee． 1,1903 PAVING FUND－

Oct． 1,1905

 5 s ，AdeO， 815,900 due yearly． 1,198 to 1900

LOANS－$\quad$ When Dhe．
$58, \ldots \ldots, \$ 22,000 \ldots . .1898$ to 1902 sewre（ 85,000 yearly．）
BEWRE BONDS－
$3 \mathrm{~L}_{28}, \mathrm{M} \& 8,850,000 \ldots \mathrm{Mar} .1,1923$ 4s，JdED，111，000 ．．．．．Dec．1， 1923 Scyoó Bosps－．．．．May 1， 1917 48, J\＆D， $890,000 \ldots$ ．．．June 1， 1915 Bonded debt Aug，1，＇97．， 3532,900 Amsessment about notna！value． Cotal tax per $\$ 1,000$ ． Population（localauthorlty）．22，000 Population in 1892 was．．．． 18,627

Payment of the achool bonds is provided for by sinking fund．
INTEREST on the Fire Department bonds，on the pavlug bonds due 1909 and on the $\$ 58,000$ paving certificates is payable at the Chase Ne

## JAMAICA SCHOOL DISTRICTS．－

There are varions sohool districts whioh have independent issues of bonds outatanding：We are unable to give the total indebtedneas of these，but the following ehows the amounte whloh were put out in 1897： School Distriet No．5， 810,$000 ;$ School Distriet No， $1,550,000 ;$ School triet No．10，$\$ 7,000$ ．

## JOHNSTOWN．

This is a town in Fultion Countr．The city of Gloversvillo was formed out of a portion of tita domanin In 1800 and the clyt of Johne town was anbsequently formed．
below was nasigned to eaclr olty．

REOANS－Bowns－

 $4 a$, Fith，$\$ 10,000, \ldots \ldots . .1898-1007$


Bonded debt Jam．1， $1897 \$ 39,000$ Town＇s proportion．．．．．．．．
Bonds are tax exempt
Bonas are tax exemp
Town valuation 1806
Asseaqment about is actual value
Total tax（per $\$ 1,000$ ）．．．．．．．． $816 \cdot 00$
Populatton In 1892 was．．．．．． 11,132
Population in 1890 w2A．．．．． 10,959 Population in 1890 was．．．．．．10，959
Population in 1880 was．．．．．16，626 Population in 1880 was．．．．． 16,626
Popalation in 1R97（est．）．．．．20，000 （ 8500 due yeariy）to Feb．1， 1918 － TOTAL DEBT，－The town＇s total dobt on March，1896，was 887,000 ． and the town of Jolanstown．
INTEREST on the refunding bonds due in 1901 and those due from
1897 to 1907 in Jolnatown．
KINGS CO．－Kings County and the elty of Brooklyn were consolldated on Jan．1，1896，but the eity docs not ausume the cour ty debt existing before that date，which is as foifows［Ses V． $62, \mathrm{p}, 49$.
LOANS

## $45, \ldots . .8250,000$ ．Mny 1,10


LOANS－ CERTIFICATES OF INDEBTEDNESS．

RMORY－ $\$ 10,000$ Whe

ment $10,000 . . .$. ．．．．．．May $^{1}$ 1， 1898 60，000． 60，000． 10，000． $60,000$.
10.000. 60，000． $80,000$.

$$
\begin{aligned}
& \text { LOANS- } \\
& \text { ARMORY- } 14 \text { th Re }
\end{aligned}
$$

$$
\begin{aligned}
& \text { When Due } \\
& \text { ment, }
\end{aligned}
$$

$\qquad$ 4s，$\$ 300,000$. May 1,1898 to 1907 $4 \mathrm{~s}, \$ 60,000 \ldots . . .$. May $^{2} 1,1908$
BRIDGE－（Meeker Avenue．） 4s．$\$ 10,000 \ldots . . . .$. May 1,1898 COUNTY RECORDS－．．．．．．．．．．．．．．．．．．． 1898 $\begin{array}{ll}4 \mathrm{~s}, & \$ 25,000 \ldots . . . . . \text { Nov．} 1,1898 \\ 4 \mathrm{~s}, & 18,000 \ldots . . . \text { Nov．}^{1}, 1905\end{array}$ $18,000 \ldots \ldots .$. Nav． 1,1905
$25,000 \ldots . . .$. Jan． 1,1900
$35,000 \ldots . .$. Jan． 1,1905

$99,000 \ldots . .$. July 1,1907 RECAPITL Eefunding loan． 3，339，000 $\left.\right|^{\text {Indexing and re－index－}}$ County Farm loan．．．．． $3,339,000$ ing County Records． Hall of Records loan． 119，000 Drive and Parkway．．． $\$ 211,393$ | state tax regist＇d loaz． | 119,000 |
| :--- | :--- |
| 130,000 |  | | 13 th Regiment Armory | 430,000 | Public Bldg．improve＇t． |
| :--- | ---: | :--- |
| 14th Regt．Armory site | 50,000 | Street improvement．．．． $1,550,000$ | $2,410,000$

250,000 $\begin{array}{lr}\text { Meeker Av．B＇dge（new）} & 100,000\end{array}$ Total ．．．．．．．．．．．．．．．．．．．．$\$ 14,851,893$ INTEREST－WHERE PAYABLE．－Coupons are paid by the Merch the County Treasurer，Brooklyn．
TOTAL DEBT．ETO．－The subjoined statement shows the total debt of Kings County in each of the years named．

Mar．26，＇97 Mar． $27, ' 96$ ．Feb．15，＇95．Apr，25，＇94．
$\$ 15,108,393$ \＄16，155，893 $\$ 7,669,216$ \＄7，208，930 Total debt． $\begin{array}{rrr}\$ 15,103,393 & \$ 16,155,893 & \$ 7,669,216 \\ \ldots \ldots \ldots & \ldots \ldots .00 & 900,000\end{array}$ Tax certif＇s．（ada＇t＇al） ATION，－The assessed
in the years indicated： ASSESSED VALUATION．－The assessed valuation and tax rate
have been as follows in the years indicated：

＊The flgures for 1896 and 1897 are the equalized valuation．
POPULATION in 1892 was 995,276 ；in 1890 it was 838,547 ；in 1880
KINGSTON．－\｛ \｛ENRY E．WIEBER，Mayor，
，GEO．DEYO，Treasurer．
LOANS－
NAME AND PURPOSE．
CIIT HAl
Ulstor County．
City Hall．
Detlolency
Detloiency．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．$\frac{7}{3}$
 All the refunding bonds are optional and are now subject to call．
TOTAL DEBT．－The total bonded debt on Sept．1， 1897 （not includ－ ng water bonds），was 8348,200 ；mo floating debt．
ASSESSED VALUATION in 1895 of real estate was $\$ 10,633,520$ ； perronal property，$\$ 1,765,600$ ；total $\$ 12,399,120$ ；tax rate（per $\$ 1,000$ ），$\$ 17 \cdot 35$ ．Real estate is assessed at＂about 80 por cent
of its actual value．＂In 1880 total assessed valuation was $\$ 6,577,904$ ． POPULATION．－The population in 1890 was 21,261 ；in 1880 it was
18,$344 ;$ in 1895 t was 21,565 ． as 21，065．
LANSINGBURG．－Jas．MoQuide，Tax Reerr． Lansincburg is in Rensselaer County．
NAME AND PURPOSE．Fale．Payable．When Due．Oncipal．Outstand＇g． WAME AND PURPOSE．Rale．Payable．
Water bouds．．．．．．．．．．．．．．．．． 4 M \＆
I


INTEREST on the water bonds due Oct．1．1910，is payable at the INTEREST on the water bonds due Oot， 1,1910 ，is payable at the
bank of D．Powers \＆Sons，Lansingburg：on the sewer bonds，at the Treasurer＇s offee，and on all other bonds at the National Bank of Commerce in New York City．
TOTAL DEBT．－The total bonded debt on March 10,1896 was water debt of $\$ 215,000$ ；floating debt，$\$ 9,000$ ASSESSED VALUATION in 1896 was：real estate， $86,117,401$ ；per－ 80 mal 2. The assessment is about 80 per cont of actual value per 91,000 ） \＄0 4 ．The
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 w

IJANSINGBURG Union Free Sohool Dist．No．1．－ W．J．Shelliday，Treasurer Board of Education
LOANS，
$49,5 \& 5, \$ 6,000 . D e c .1,1897$ to 999
Total debt Sept．1， $1897 . ~ \$ 70,000$
 48，J\＆D， $434,000 \ldots . .1915$ to 1931
（ $\$ 2,000$ annually on Dee．1．） Value of sch pron＇ty＇97．\＄130，000 Population in 1897 （est）．14，000

## LIBERTY．－CHAs．S．Garritt，Village Clerk．

This town is in Sullivan County．
LOANS－MrD，RR．$-~$
48，J\＆J，$\$ 108,000$ ．．．．．．．．．．．．．．．．
Bonded debtJan，15， $96.8108,000$
Binking fund．
Net debt．．．．．．
Water debt（additionai）．
105,500
30,000
Tax valuation．．．．．．．．．．．．．$\$ 597,000$ 180，000 ．．．．．．．．．．
$44, \$ 119,000 \ldots \ldots . .$. Msy 1,1904
43．．．．．\＆500，000 ．．July 1,15 to＇19
$4 \mathrm{4}, \ldots .81,050,000 . \mathrm{Jnly} 1,20$ to＇26


TAX FREE．－All of the bonds issued by this town are exempt from taxation．
INTEREST is payable at the Bank of New York．
LITTLE FALLS．－$\left\{\begin{array}{l}\text { TIMOTHY WASEY，Mayor } \\ \text { H．W．WARREN，Clerk．}\end{array}\right.$

Situated in Herkimer County．

LOANS－ $31_{2} \% \ldots$ （\＄1，000 due annually．）
Floatine debt． loating debt．
（ $\$ 3,000$ due annually．） Water debt（additional）． Tax valuation，real．

Then Due．
$\$ 18,000$
13，000
13，000
31，000 293．000

Tax valuation，personal．$\$ 227,900$ Total valuation 1897．．．1，392，703 Assessm＇t is $25 \% \mathrm{p}$ ．c．actual value． Potal tax rate in（per 1890 was．．．．．．8．181 Population in 1890 was．．．．．．8．181
Population in 1892 was ．．．．． 8,783

## Po ad

LOCKPORT．－

This city is situated in Niagara County．
LOANS－
When Due．Internediate School Bonds－ RALROAD BoNDS－

Jan．1， 1898 s．J\＆J，\＄40，000 ．．．Jan．1， 1898
（WA0，oio due J＇rly）to Jan．1， 1901
WATER BoNDs－ $31_{2}, \mathrm{M} \mathrm{\& N}, \$ 26,666 \ldots$ Nov． 1,1897
$(\$ 2,66667$ yearly）to Nov．1， 1906 \＄2，666 67 yearly）to Nov．1， 1906
UNION ScHoot BoNDS
M 8 N \＄120，000．．Nov．1， 1902
312s，M．NN $\$ 120,000$ ．．Nov．1， 1902
（ $\$ 10,000$ due $\mathbf{y}$ rly）to Nov． 1,1913

 $\$ 3,875$ dne yearly．
In addition to the above the Poplation 1880 was．．．．．．．．13，522 In addition to the above the city has a debt of \＄181，892 37 for owns $\$ 10,000$ worth of stock of the Lockport Hydraulic Co．

LONG ISL．AND CITY．－$\left\{\begin{array}{l}\text { P．J．GLEASON，Mayor．} \\ \text { LUCIEN KNAPP，Treas．}\end{array}\right.$ This eity is in Queens County．
Under the Greater New York charter，New York City，Brooklyn，
Long Island City and the surrounding territory will be united into one Long Island City and the surrounding territory will be united into one LOANS－

（r）The 7 per cent survey and map bonds are registered and all held
by savings banks．All other issues are coupon bonds． by savings banks．All other issues are coupon bonds．
（＊）The principal and interest of the revenue bonds
the outstanding taxes and water rents revenue bonds are payable from
PAR VALUE．－Bonds are in $\$ 1,000$ and $\$ 500$ pieces．
INTEREST is payable at the Queenis County Bank of Long Island City． TOTAL DEBT，SINKING FUNDS，ETC．The subjoined statement
shows Long Island City＇s total bondeddebt and the sinking fund held by shows Long Isiand 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．

Water debt（incl．above）．$\$ \mathbf{3} 56,000$
$\$ 3,191,500 \quad \$ 373,500$ The sinking fund receives yearly no stated amount，but whatever
money is received by the Treasurer and not WATER WORKS．The water worksIowned by the city are self－sus－

ASSESSED VALUATION．－The city＇s assessed valuation and tax

te have been as follows：
Real Estate．
Personal
Property．
$\$ 493,000$
Total Assessed Rate of Tas Valuationion per $\$ 1.000$.
$\$ 42,870,481 \$ 18.2 t 0 \$ 19 \cdot 9$

1891.

1890．．．．．．．．．．．．
880．． $15,373,722$
$15,330,362$

7，201，087
188,900
194,900 $\begin{array}{llll} & 200,400 & 10,056,587 & 45 \cdot 30\end{array}$ POPULATION．－In 1890 population was 30,506 ；in 1880 it was to local estimate，was 40,000 ．

MAMAKATING．－Mercien Skinner，Super． visor．
This town is in Sullivan Countys REFUNDING RR．BONDS．
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 12,000 \ldots . .1898$ to 1899 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 28,000$ July 1， $1900^{\prime} 03$ 4 s ，J\＆J．$\$ 724,000$ due Juarly．）
4s，J\＆J，\＄24，000 ．．July 1，1904－06
$4 \mathrm{~s}, \mathrm{~J} \mathrm{\& J}, \$ 27,000 \ldots \mathrm{July} 1,1907 \cdot 09$
（ $\$ 9,000$ due yearly．）
REFUNDING RR．BoNDS－（Con．）
4 S J JUJ $\$ 40,000$ ．．July 1， $1910 \% 13$
4s，J\＆J $\$ 40,000$ ．Juy 1， $1910^{-1} 13$ Total debt Aug．1， $1897 . \$ 131,000$ Tax valuation 1895 ．．．．836，710 Assessment abt． 80 p．c．or full value
Total tax（per $\$ 1.000$ ； 96 Population in 1892 was．．．．．3，504 Population in 1890 was．．．．．．．3，40 Population in 1880 was．．．．．．． 3,845

MECHANICVILLE．$-\left\{\begin{array}{l}\text { E．A．STARKS．Mayor．} \\ \text { G．H．WHITNEY，Trea }\end{array}\right.$
Mechanicrille is in Saratoga Co，
LOANS－When Duse．
SCHOOL BONDS－
．．．Nov． 1
4s，Nov．．$\$ 24,000 \ldots$ ．．．．．．．．．．Nov． 1
（ $\$ 1,000$ due yearly until paid．） 48，A\＆O，\＄4，000－．．．．．Nov．1， 1925 WATER－WORKS BONDS－
5 s ，F\＆A，$\$ 35,000 . .$. Aug． 1,1903

4s，M\＆N， 30, n00 ．．．．．．May 1， 1917 4s，M\＆N，52，000 ．．．．．May 1， 1922 Bonded debt Aug．，1897．$\$ 204,000$
Water debt（included） Water debt（included）$\ldots . \quad 140,000$
Tax valuation 1896．．．．． $1,470,825$ Population in 1890 was．．．．．．．．2，679 Population in 1880 was ．．．．．．1，265 Population in 1896 （est．）．．．．．5，000 $4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 23,000 \ldots . .$. May 1,1912
INTEREST on the school bonds is payable at the First National Bank，Mechanicville；on all other bonds at the Hanover National Bank，New York．
MIDDLETOWN．－\｛ $\begin{aligned} & \text { W．K．STANSBURY，Mayor．} \\ & \text { WM，E．ROBERTSON }\end{aligned}$
Middre WM．E．ROBERTSON，Treasurer． and the town of Wallzill and ．


INTEREST on water $3{ }^{2}$ s due July 1,1918 ，is paid at city treasury． TOTAL DEBT，ETC．The total bonded debt on Jan．1，1896，includ－ fund payments are made annually towards retirement oi sewer bonds． ASSESSED VALUATION．－In 1895 the assessed valuation of real estate，about $1_{3}$ of actual value，was $\$ 2,714,200$ ；of personal property， $\$ 286,750$ ；total，$\$ 3,000,950$ ；total tax rate（per $\$ 1,000$ ），$\$ 36.03$ ．
POPULATION．－The population in 1890 was 11，977；in 1880 it was
MONROE CO．－J．B．Hamilton，Treas
County seat is Rochester．Due Tax valuation，real $\$ 135,295,196$ BOUNTY BoNDS（Refunding）－Tax valuat＇n，pers＇nal． $7,278,565$
 Court House Bonds－ $3^{1}{ }_{2}$ s．F\＆A，$\$ 850,000 \ldots$ ．1904－1920 Population in 1892 was ．．． 200,056
 INTEREST and principal are payable at the American Exchange National Bank，New York City．

MOUNT VERNON．－$\left\{\begin{array}{l}\text { EDWIN W．FISKE，Mayor，} \\ \text { GIDEOND．POND，Comptr }\end{array}\right.$
Mount Vernon is in Westchester County．The city received its whar ter on Maroh 22．1892．As we were going to press Oct 1，1897，the city was advertising for sale $\$ 40,000$ of 4 per cent improvement bonds．
LOANS－$\quad$ Interest．－$\quad$ Prile Preipal．－ Assessment bonds．．．．．．． 5 Various 1897 to 1902 \＄343，932 Highway bonds．．．．．．．．．． 4 M，S\＆F A \｛Aug．1， $\left.1906 \&{ }^{2} 07\right\} 10,000$
do do $\ldots \ldots \ldots .4 \mathrm{M}, \mathrm{S} \mathrm{\& F} \mathrm{~A}\{1908$ to 1939 ．．．．．$\{320,000$ School honds．．．．．．．．．．．．．． 4 J \＆J July 1,1918 to 30 a145，400
do do $4 \mathrm{~s} \ldots \ldots \ldots . . . . . . . .\left\{\begin{array}{c}\$ 5,000 \text { annually } \\ \text { on July } 1 .\end{array}\right\} 40,000$

Redemption bonds．．
Sewerage loan bonds c．

| do | do |
| :---: | ---: |
| do | do |
| do | do |
| Tax relief bonds．．． |  |

## rax relief honds．

Tax relief do
do do
$\begin{array}{ll}\text { do } & \text { do } \\ \text { do } & \text { do } \\ \text { do } & \text { do }\end{array}$
，
do do 1897
Water
a \＄1，000 each
INTEREST is payable at Mount Vernon．
TOTAL DEBT，ETC．－The city＇s total debt on October 1,1897 ，
was $\$ 1,373,032$ ；sinking fund，$\$ 94,673$ ；net debt，$\$ 1,278,359$ ．

## ASSESSED VALUATION in 1896 was slo, 687,69 <br> POPULATION.-The population in 1890 was 10,677 ; in 1880 it was 580. The pemition in 1897 (estimated) was 20.000

NEW BURGH.- $\begin{aligned} & \text { BENJ. B. ODELL, Mayor. } \\ & \text { D. J. COUTANT, Clerk. }\end{aligned}$
This city is the county seat of Orange County. The interest on the water bonds is met by water rents. The Cnambers Creek bride bonds to be paid in proportion to the taxable property of each.
NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g.



 Refunding bonds...... $1897 \quad 312$
Water bonds-


Refund. water bonds,1898 $32_{2} \quad \ldots \ldots .\left\{\begin{array}{c}1898 \text { to } 1917 \\ 81,500 \text { an. to } 16 \\ 835,000 \text { in } 1917\end{array}\right\} \quad 65,000$
*Includea New WIndsor*s share, which is alvoat one-cl ghth.
TOTAL DEBT, ETC.-The total bonded debt on Febraary 1, 1807 , Water debt, included in the above, was $\$ 180,250$.
WATER WORKS.-In year 1894 water rents collected amounted
ASSESSED VALUATION in 1896 was: real estate, $\$ 9,489,560$; persona, properfy, \$1, Property naseased about one-half actual value. POPULATION.-The population in 1890 was 23,263; in 1880 ,

NEW ROCHELLE.-HENRy S. Olark, Pres. This village is in Westebenter County.


Rale. Payt.

Road bonds. $\qquad$
do do
sewer bonds
....
. . . . . TK5,000 48 A
-ivis.

## INTEREST is pagable at New Rochelle and New Yori


ASSESSED VALUATION for 1895 is $\$ 3,564,210$ : total tax (per
POPULATION. The population in 1892 was 9,900 ; in 1890 it was
8,308 ; In 1880 it was 5,276 ; in 1870 it was 3,915 . Population in 1897
NEWTOWN UNION FREE SCHOOL

## dist. NO. 1.-F. De Hass Simonson, Clerk.

Bonded debt May 1, $97, \quad \$ 53,600 \mid$ Tax rate (per M.) 1896
Assersed valmation, 96. 562,092

## NEWTOWN UNION FREE SCHOOL <br> dist. No. 2.-Charles H. Georgi, President Board of Education. <br> This district is aituated at Corona. <br>  <br> NEW UTRECHT.-New Utreeht was annexed to the eity of Brooklyn in 1894. <br> 

NEW YORK CITY. $\left\{\begin{array}{l}\text { WLLLAM L. STRONG, Mayor. } \\ \text { ASHBELP. FICCH, Comptroller. }\end{array}\right.$
Under the Greater New York Charter, New York (ity, Brooklyn,
Lone Island City and the surrounding territory will be united into Long Island City
one mumicipality.
The consolidation of New York City and New York County took place In the year 1873 and the oity then assumed the county debt. In the by wine statement loans wholly in the sinking ons exempt from taxation have a paragraph mark (T) added to the title of the loan. The letters a, b, e, d and e prefixed to the amount ontstanding refer to
the security wlich the loans have by reason of sinking funds, as fully the security which the loans have by rea

 Bridge Bonds and Consolldated Stook: N Nov. 1, 1903 s.f. 500 Bridge Bonds and Consolidated Stook:-
East River Bridge 1895 .. 3 M \& $\mathrm{N} \quad 1920$ s.f. 64,069


 Cits improvement stock
 Gty Parks Improvement Fund stock
Issue of 1872.
$\begin{array}{ll}\text { do } & 1872.73 \ldots . \\ \text { do } & 1873 \\ \text { do } & 1871.72 \ldots . .\end{array}$
Of this $\$ 1,371,500$ is in the sinking fund.
 $\begin{array}{lllllll}\text { do (part consol..... } & 6 & \text { M \& } \\ \text { do } & \text { N } & \text { Sept. } 3,1902 & \text { s.f. } 685,000 \\ \text { \& } & \text { N } & \text { July } & 1,1903 & 804,000\end{array}$ do $1875-76$..... Of this 8704,000 is inthe sinkeing fund. 225,000
 Consolidated Stock-Cilty do gold
do No. 2, gola
do " L and M " do No, 2 County, gold
Depression RR, tracks.
do
do
do do do
pt. Castle Garden .....
$\begin{array}{ll}\text { do } & \text { do } \\ \text { do } & \text { do } \\ \end{array}$
$\begin{array}{llll}\text { … } 6 \mathrm{~g} \text { J \& is J July } 1,1901 & 4,252,500 \\ \text { Of Nov. } 1, & 1897 & 200,000\end{array}$ Of this 8169,000 is in the sinking fund. 200,000 Subject to call on and after Nov. 1,1908 .

Nov. 1, 1899 e м. i: 689,735
Nov, 1, $1910-$ $\begin{array}{cc}\text { Nov i } 1,1910 & 192,800,000 \\ 1922 & 7.000,000\end{array}$ $\begin{array}{lr}\text { July } 1,1901 & 8.000,000 \\ \text { Nov. 1, 1907 } & 8,885,500\end{array}$ $\begin{array}{cc}\text { Nov. 1, } 1907 & \begin{array}{c}8,885,500 \\ 1900\end{array} \\ \begin{array}{cc}1911 & 389,42 \% \\ 85,000\end{array}\end{array}$ $\begin{array}{lr}\text { Nov. } 1,1912 & \text { e.r. } 300,000 \\ \text { Nov. } 1,192,000\end{array}$ $\begin{array}{ll}1912 & \text { s.f. } 88,000 \\ \text { g. } 70,000\end{array}$

LOANS－
NAME AND PURPOSE．
Consolidated Stock City－（Con．）
New parks，ete．，． Sif． $2^{21_{2}}$

Am．Mus
do
do
do
do
do do $\quad \ddot{ }$
do $95-6$
do 1895
do
do Corlears Hook PPark． 1894
do do
do
do $\begin{array}{ccc}\text { do } & \text { do } & 1895 \\ \text { do } & \text { do } & 1895 \\ \text { do } & \text { do } & 1896 \\ \text { College of N．Y．City } \\ \text { do } & \text { do } & 1895 \\ \text { do } & \text { do } & 1896\end{array}$ do
East
R
do

Street \＆P＇k Opening F＇
Paving bonds
Expenseb＇ds，Heaith Dept． Pub．Park St．Nicholas Av．
do
do
1896 $\begin{array}{cc}\text { do } & \text { do } \\ \text { do } & 1896 \\ \text { do } \\ \text { Police } & \text { Department，} 1895\end{array}$ do do＇96 \＆＇97
Public building．．．． 1895


| do do $\quad \cdots \cdots 1895 \quad 3 \mathrm{~g}$ M \＆ |  |  |
| :---: | :---: | :---: |
| do do do ${ }^{1{ }^{12} \mathrm{~g} \mathrm{M}}$ M |  |  |
|  |  |  |
| do | Dept．Pub． | 3 M \＆ |
| do do ${ }_{\text {do }}{ }^{\text {l }} \mathrm{gg} \mathrm{M}$ \＆ |  |  |
| do Hospital |  |  |
|  | Hall of R |  |
| do |  |  |
| do Ambul＇ce Stat＇n． $3^{3}$ |  |  |
|  |  |  |
| Public drive |  |  |
|  |  |  |
| Riker＇s sisland |  |  |
|  |  |  |
| Riverside Park |  |  |
|  |  |  |
|  |  |  |
|  |  |  |
|  | do ． |  |
| Rutgers Slip park． 18 |  |  |
| Sedgwick \＆Ogden |  |  |
|  |  |  |
| State Insane tax．．． 18906 |  |  |
| Street Cleaning Dep．，＇95 |  |  |
| do do do |  |  |
|  |  |  |
| do do |  |  |
|  |  |  |
| Wash．Bridge Park． |  |  |
|  |  |  |
|  |  |  |
| Ward＇s Island（purcha |  |  |
| do |  |  |
|  |  |  |
| do |  |  |
|  |  |  |

Other small loans．
Court House Bonds and stoek ：
Criminal Court House



Dook bonds．
$\$ 465,100$ call on or after Nov．1， 1909

P．Ot．Payable．When Prese．Oulstand＇g．
N Nov．1． 1929 e\＄9，823，100 on or after Nov， $1,1909$.
in the sinking fund．
Nov． 1,1909 es．f． 105,000 Nov．1， 1910 es．f． 105,000 Nov． 1,1911 es．f． 1000000
Nov．1， Nov．1， 1913 es．f． 1500000
Nov．1， 1913 c500000 $\begin{array}{lr}\text { Nov．1，} 1913 & \text { c500 } 000 \\ \text { Nov．1，} 1916 & 500,000\end{array}$ N Nov．1，1905 to＇ 23 s．f． 162,308

LOME AND PURPOSE．Rate．Payable．Thterest．－Wrincipal．Then Due．Outstanding． Dock bonds－（Con．）．．．．．．．． 5 M \＆N Nov．1， 1909 e $\$ 500,000$ do $\begin{aligned} & \text { do } \\ & \text { Of this } \$ 372,000 \text { is in sinking fund and } \$ 225.000 \text { ，payable } 1908 \\ & 541,200\end{aligned}$



Of this $\$ 270,000$ is in the sinking fund and $\$ 355,000$ tax exempt．
Dock bonds ．．．．．．．．．．．．T 3 M \＆N 1916－1918 e $\$ 2,000,000$ Dock bonds．．．．．．．．．．．．．． $3 \quad \mathrm{M}$ \＆N 19191921 e $\$ 3,750,000$


Additional water stock．Tï $3^{1_{2}}$ M \＆\＆


Annexed Territory Bonds．
Town of Mormisania
$\begin{array}{lcc}\text { Central Av．construction } 7 & \text { Ann＇ly }\left\{\begin{array}{l}1898 \text { to } 1915 \\ \$ 1,000 \text { yearly．} \\ \text { Central Av．construction } \\ 1916-1980 \\ 1\end{array}\right. & \left.\text { semi－an }\left\{\begin{array}{l}18,500 \\ \$ 1,000 \text { yearly．}\end{array}\right\} \begin{array}{l}64,000 \\ 1898 \text { to } 1910\end{array}\right\} \begin{array}{l}13,000\end{array} \text { st．Ann＇s Av．construct＇n } 7\end{array}$
St．Ann＇s Av．construct＇n 7 M \＆S \｛ 1898 to 1910$\} \quad 13,000$

## Town of West Forms

Central Av．construction $\left.7 \begin{array}{ll}\text { An＇ly \＆} & 1898 \text { to } 2147 \\ \text { s＇mi－an．} & \$ 1,000 \text { yearly．}\end{array}\right\} 249,000$
These bonds mature $\$ 1,000$ yearly，except in the years 1916 and 1917 when in each year $\$ 1,500$ mature；in 1949 and 1975 ，none；in $1950, \$ 2,000$ ；in 1959 and 2147 ，each $\$ 500$ ．Interest on about one－ half the oonds is paid annually，on the remainder semp－annually．
Town of West Farms－
So．Boulevard constr＇t＇n． 7 M \＆$S\left\{\begin{array}{c}1898 \text { to } 1908 \\ \$ 10,000 \text { yearly．}\end{array}\right\} 118,500$

| Village of williamsbridge | Highway imp........ $\$ 110,000$ Sewers................ 175,000 | \$285,000 |
| :---: | :---: | :---: |
| of Westohe | $\left\{\begin{array}{l}\text { Retunding ........... } \\ \text { Improvement...... } \\ 245,000 \\ 84,000\end{array}\right.$ |  |
| Town of Westobester. | (School district......) 82,000 |  |
| Village of Wakefield, h |  | \$81,800 | Town of Eastehester, school distriet bonds. $\$ 81,800$

$\$ 16,000$
a These bonds are a first lien on "sinking fund redemption No. I.", e These bonds and stocks are secured by special fund derived from taxation and from "sinking fund redemption No. I."
d These water bonds are payable from "sinking fundredemption No. II.
PAR VALUE OF BONDS.-The denominations of the bonds and stock of the eity of New York are not fixed. Certificates are issued for any amount in even hundreds, with $\$ 500$ as the minimum.
INTEREST-WHERE PAYABLE.-Coupon interest is payable at state Trust Company; registered interest at oftice of City Chamberalso at Messrs. Rothsehllds in London.
TOTAL DEBT, SINKING FUNDS, ETC. - The subloined statement the city againgt the same on the datea Indleated.
Total funded debt. . Sept. 1, 18910,537,799
Sinking fund......... $821,874,897$
Net funded debt. $8128,662,902$
Revenue bonds....
Total net debt ..... $8154,889,480$
Jan. 1,1897.
$77,630,491$
\$118,277,198
$120,710,525$
Jam. 1, 1896 $\begin{array}{r}185,588,597 \\ 75,703,087 \\ \hline\end{array}$
$\$ 109,885,510$
$\frac{2,564,510}{12,450,020}$
*The reveme bonds reach the maximum fleure at this time of the year, and during tho next fow months will be reduced to thelr norma amount out of the tax collections now being made.
of Jannary of each of the following years:-

 \begin{tabular}{l|l|l|l|l|}
$1896 \ldots .$. \& $112,450,020$ \& $1890 \ldots \ldots$ \& $98,663,072$ \& $1881 \ldots .$. <br>
$1895 \ldots .$. \& $105,777,854$ \& $1889 \ldots .066,240$ <br>
$1894,313,135$ \& $1876 \ldots$. \& $116,773,721$

 

$1894 \ldots .$. \& $101,428,481$ \& $1888 \ldots \ldots$ \& $93,300,581$ \& $1871 \ldots \ldots$ \& $73,373,552$ <br>
$1893 \ldots \ldots .$. \& $98,995,651$ \& $1887 \ldots \ldots$ \& $90,395,634$ \& $1866 \ldots \ldots$ \& $35,978,597$
\end{tabular} 20,031,051 1862.... $20,087,310$ SINKING FUNDS.-The total sinking tund assets on September 1 .

1897 , were $841,874,897$. Of this amount $\$ 11,949,435$ was held in a speclal sinking tund (sinking fund redemption No. II.) for account of certain water bonds and $\$ 69,925,462$ (sinking fund rederuption No. 1.) was held for certain other sinking fund issues. The character of the assets of the two slaking funds hore referred to is evldent from the
folluwing: folluwing

Binking Fund Sinking Fiend
Themp Total.

Tetal.............. $807,699,488 \quad \overline{\$ 11,792,495} \quad \overline{\$ 79,491,978}$
The totals of the varlous issues having a llen on these siniting funds. and the order of their llen, are shown in the following: the letter presbove to designate the Lasues having sueh llem.
a Total issues having a first llen on sink, f. redomp. No. L...
b Total issues having a second lien on alnaing fund
$2,500,600$
Fodemption No. I.
$9,700,000$
e Consolidated stoek, ete, having a liem on spechai fund
derlved from taxation and from simk, f. redemp. No. I
(0,700,000 Consolidated stock (fiew parks) payable from sinking
fund redemption No. In accordance with act of at-
thorization...
9,823,100
For further information touching the sinking funds, the reader is referred to the above detalled statement of the cltye debt, in which are indicated both the principal holdings of the sinking fand and the
Reveral lasues held by the public to which the sinking fand applles.
ASSESSED VALUATION.-The elty'B assessed valuatlon and tax
rate have been BA KOllows:

| Fears. | Real Estate. | Personal Estate. | Tolal Asacssed Faluation. | Rate of Tax per \$1,000. |
| :---: | :---: | :---: | :---: | :---: |
| 1897 | 1,787,186,791 | \$9881,449,065 | \$2,168,035, 856 | $3 \quad \$ 21.00$ |
|  | 1,731,509,143 | 374,975,762 | 2,106,485,905 | $5 \quad 21 \cdot 40$ |
|  | 1,646,028,655 | 370,919,007 | 2,016,947,662 | $2 \quad 19 \cdot 10$ |
|  | 1,613,057.735 | 390,274,302 | 2,003,332,037 | - 17.90 |
|  | 1,562,582,393 | 370,936,136 | 1,933,518,529 | - 18-20 |
| 1892 | 1,504,904,608 | 328,359,672 | 1,828,264,275 | -18.50 |
| 1891 | 1,464,247,820 | 321,609,518 | 1,785,957,338 | 319.00 |
| 1890 | 1,398,290,007 | 298,088,383 | 1,696,978,390 | - 19-70 |
|  | 1,351,578,291 | 272,260,822 | 1,603,830,113 | 10-50 |
|  | 1,302,818,879 | 250,623,552 | 1,553,442,431 | 22-20 |
|  | 1,202,818,870 | 250,023,502 | 㖪 | - 21.80 |

## EXPENDITURES. - Annexed is as statement of expenditures.

| For State taxes <br> For Expensea of the Clity Government- <br> Interest on the oity debt <br> Redemption of the city debt. <br> The Common Counchl. <br> The Mayoralty. <br> Finance Department. <br> Law Department. <br> Burean of Publlc Adminlatrator <br> Department of Publie Works. <br> Department of Pablie Parks <br> Dept of 8treet Imp'ts 23 dand24th wards <br> *Department of Public Char. and Cor. <br> Department of Public Charities <br> Department of Correction. <br> Health Department. <br> Pollce Department. <br> Department of Street Cleaning. <br> BIre Department. <br> Departroent of Bulldings. <br> Board of Edneation. <br> College of the City of New York <br> Normal College. <br> Department of Taxes and Assessments. <br> The Judiclary <br> Printing, Btatlonery and Blank Books.. <br> Municipal service Examining Boards. <br> The Coroners <br> The Sheriff. The Regiater. <br> The Commisslomers of Accounts. <br> Burean of Elections. |  |
| :---: | :---: |
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For State taxes ................................
For Expenses of the City Government-
Redemption of the city debit
The Common Coun
The Mayoralty....
Law Department
Burean of Publlo Adminilitrator.
Department of Public Worlos
Department of Public Works
Dept of Btreet Imp'ts 23d and 24 th wards
Department of Public Charities Cor.....
Department of Correction.....
Yealth Department
Department of \&treet Cleaning
Department of Butldings.
Normal Colle Ci
The Tinlela
Printing, statonery and Blank Books..

The Reriff.
The Commasioners of
Burean of Elections.
$\begin{array}{ll}5,340,549 & 5,037,460 \\ 2,979,020 & 2,001,143\end{array}$ 279,020
87,386 $\begin{array}{r}87,356 \\ 24,613 \\ \hline\end{array}$ 211,037 201,403
13.517 $3,208.358$
$1,208,967$ $1,208,967$
629,048 261,586
1,237909 1,391,961 511,955 5,955,912 $2,815,220$
$2,314.480$ 261,895 $5,522,625$ 149.904 $1,738,744$
206,798 206,798
27,282 184,600 115,667 64,415
442,370 442,370

88,197 26,622
312,678
202 2,845,773 $1,148,020$ 2,455,713 447,482 $5,883,28$
$2,467,473$ 2,144,245 4,760,509

EXPENDITURES.-(Concluded.)-
Judgments.
sylums, reformatories, \&ie

Total.
$\qquad$ 1895.
124,932 $1,314,654$
740,639 $39,504,117$
*Since January 1, 1896, the Department of Public Charities and Correction has been divied mio two distinet departments.
The total appropriations for 1896 amount to $\$ 46,493,571$, including $86,402.009$ for State taxes. For 1897 the appropriations amount to $\$ 48,229,555$.
POPULATION,-Estimated by Health Department, August 28 , 1897, at 1,999,801. In 1892 the population was $1,801,739$; in 1890

## NIAGARA FALLS.- $\left\{\begin{array}{l}\text { A. SOHOFLLKOPF, Mayor. } \\ \text { S. F. ARKUSH, Clerk. }\end{array}\right.$

This city is in Niagara County. All bonds are tax exempt

LOANS- When Due. |Total debt Feb. 16, 1897...\$982,868 1897-1922 Water debt (included) ....207,000 48 . 1923-1927 Sewer Bonds| $5 \&$ |  |
| ---: | :--- |
| 48, | $\$ 624,000 \ldots .1901-1914$ | WATER BONDs MiscriL. BoxD8-0.... 1914-1915 \& 3348, J J.J.

CERTS, OF INDET ${ }^{58}$ interest payable in New Yort $\$ 52.364$

NO. HEMPSTEAD.-Samubl Hooper, Clerk. This town is in Queens County.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt July 31.'97. } \$ 214,000 \\ & \text { 4s, J.J. } \$ 90,000 \ldots . .1902 \text { to } 1926\end{aligned}\right.$ ( 82,000 amnually to 1926 and | Population in 1897 (est.).....9,000 \$20,000 in 1927.) 1926 and Population in $1890 \ldots . . . . . . .8,184$
N. TONA WANDA. $-\left\{\begin{array}{l}\text { S. R. VANDERVOORT, Mayor. } \\ H . M . \text { SLOCUM, Treasurer. }\end{array}\right.$

This oity is in Niagara Comaty.
LOANS-
Fhen Due.
 ( $\$ 4,950$ due yearly.) 55, M\&8, 846,000............. Sept. 1

Part yearly after 1896.
SEWER BOXDS-
SB, J\&J, $\$ 60,000 \ldots$........
4s, JdeJ, \$101,000.....Jan. 1, 1900
(\$3,000 due yearly.)
$4 s$, ......., $\$ 275,000$. INTEREST on the sewer bonds and paving 6 s is payable at the
Chase Nati Bank; on the paving 5 s at the Bank of America. N . Y. City.

North Tonawanda Sohool Disteiot No. 1.A portion of the eity's territory had a bonded debt on Aug. 1, 1897, of

OGDENSBURG
$-\left\{\begin{array}{c}\text { D. } \\ \text { R. } \\ \text { R. }\end{array}\right.$
DENNIS B. LUCEY, Mayor.
This city is in St. Lawrence County. As we were going to press, Oct, 1,1897 , the dty was advertising for sale $\$ 41,750$ of 4 per cent waterworks bonds.
 48, Ai\&O, \$12,000.......1898-1903 ( $\$ 2,00$ I due yearly on May 1.) 45, AdeO, $82,000$. May $1,1904-5$ ( 82,000 dine yearly on May 1923 324, Ado $, ~ \$ 2,000$. May $1,1904-5$ ScHoor BoNDs-
$48, J \& I, \$ 35,000$
$\qquad$ 1898-1917 ( $\$ 1,750$ annually on July 1.) WTER-WORK8 BOND8$3^{1_{28}, ~ M d . N, ~} \$ 33,000$..... 1898-1908 (88.000 due yearly on May 30.)
$31 \mathrm{gs}, \mathrm{M} \& \mathrm{~N}, \$ 10,000 \ldots .1909-1918$ ( 84,000 due yearly on May 30 .) (\$2,000 dne yearly on Ang. 1.) Total debt Sept 15, '97.. \$186,000 Water debt (included) ....3, 99,000
Tax valnation, real......343,595 Tax valuation, personail. 730,700 Total valuation 1897....4,074,295 Assessment abont $3-5$ actual value. Total tax (per \$1,000) ...... $\$ 27 \cdot 93$ Population in 1897 (est.)....14,700 Population in 1892 was..... 11,959 Population in 1890 was.......11,662

TAX FREE - All bonds are exempt from dity taxes.
INTEREST on the $\$ 28,000$ water loan due from 1897 to 1910 , is INTEREST on the $\$ 28,000$ water loan due from 1897
payable at Ogdensburg; on all other loans at New York.

OIEAN.- $\left\{\begin{array}{l}\text { N. V. V. FRANCHOT, Mayor. } \\ \text { GGORGE M. MAYER, Clerk. }\end{array}\right.$
Olean is in Cattarangus Connty and was incorporated as a city Apri 25,1893 , snceeeding the village of Olean
LOANS- When Due: WATER WORKS BONDS-
4128, A\&O, \$11,000......1898-1908 42s, $\$ 1,000$ due yearly on Oet. 1.) Paving Bonds-
58, July, $\$ 9,400 \ldots \ldots$ 1898-1904 ( $\$ 1,400$ due yearly on Jnly 1.) ( 84,300 due yearly on Not $1898-1904$ ( $\$ 4,300$ due yearly on Nov. 1.)
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 9,200$.
.1898-1901
5s, J\&J, 89,200 ..........1898-1901 $43, J$ d.J. 35.000 .... 1912-1918

I2s, $^{28}$ J\&J, $\$ 60,000$......1897-1903 128, Jed, 12,500.......1909-1914 otal debt Jan. 1, 1897. \$189,200 Water debt (included) .. 72;500 Tax valmation, real..... 2,375,350 Tax valuation, personal 334,325
lotal valuation 1896 Iotal valuation 1896 .. 2,709,675 Total tax (per \$1,000)....... \$14.20 Population in 1896 was..... 10,149
 INTEREST on the city bulding bonds is payable at the National Park Bank, N. Y.i on all other bonds at Farmers' Loan \& Trust Company, New York.
ONEONTA UNION FREE SCHOOL DISTRICT NO. S.-Alva Seybolt, Secretary Board of Education.
LOANS- When Due. |Total debt July 31, '97... \$25,250 (\$500 yearly to 1903 and $\$ 2,000$ | Population in 1897 (est.) ....7,000 Yearly 1904 to 1806.$)$
$48, J a n . ~$
4s, Jan., $\$ 9,000$........1907-1912
$(\$ 2,000$ annually.)

ONONDAGA CO.-N. Grumbach, Treas.
County seat is Syracuse.
LOANS- When Due. Total debt Aug. 1, 1897. $\$ 70,000$ VOLUNTEER Bonds (refunded)- Tax valuation, real..... 97,922,15 4s, M.\&S. $\$ 25,000 \ldots . .$. Mar. 1, 1898 M\&S, $25.000 . . .$. Mar. 1, 1899 4s, Mas, 20,000 . Mch. 1, 1900 Interest is payable at Syracuse Tax valuation, real....97,922, $6,356,861$ Total valuation 1896.104,279,012 Population in 1892 was... 91,944 Population in 1890 was...146,247
Population in 1880 was...117,893

○SWEEGO.-A. H. EAILING, City Chamberlain.
Oswego, in the town of Oswego, is in Oswego County. As we were going to press,
$\$ 15.00031_{2}$ per cent bonds.
LOANS-
When Due.
Raillato Bonds-
$3{ }^{128}, \mathrm{~A} \& O, \$ 12,000$ $4 \mathrm{~s}, \mathrm{~A} \& 0, \$ 11,73680 \ldots .1898-1905$ 3 ${ }^{1} 2 \mathrm{~s}$, A\&O, $\$ 480,000 \ldots . .1899-1918$
 INTEREST is payable at the Am. Exch. Nat. Bank of New York. TOTAL DEBT, ETC. - The total bonded debt July 1, 1897, was
$\$ 665,000$. The interest and principal of railroad bonds when due are met by the tax levy of Oswego County.

VALUATION in 1896 of real estate was $\$ 8,830,220$; of persona Real estate is assessed at the 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; in 1896, (est.) 25,000.
OSWEGO COUNTY.-Thomas Moore, Treas.
County seats are Oswego and Pulaski.
LOANS-
COUNTY BONDS-

| Countr Botal debt Mar. $1,1896 . ~$ |
| :--- | :--- |
| $\$ 140,000$ | $3^{1_{2}}(\$ 4,000$ due yearly on $988-1905$ Valuation, personal...... 1,500,470 | $(\$ 4,000$ due yearly on Mch. 1). | Total valuation $1896 \ldots 25,395.626$ |
| :--- | :--- |
| FUNDING FLoATING DEBT- | Total tax (per $\$ 1.000$ ).. 3.34 | $31_{2}$, M\&S, $\$ 80,000$...... 1898-1905

( $\$ 10,000$ due yearly). Population in 1890 was..... 71,883 Population in 1890 was..... 71,883 INTEREST on the funding bonds is payable iNew York City.

OVID.-This town is in Seneca County.
LOANS- When Due. |Tax valuation, real..... $\$ 1,252,289$ $7 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 60,000 \ldots$ Aug. 311901 Total valuation $1895 \ldots$ 1, 427,964 Interest is payable in N. Y. City. Total debt (last returns).. $\$ 60,000$ Sinking fund................ 14,760 Assessment same as actual value. Total tax (per $\$ 1,000$ ) '95... $\$ 9 \cdot 22$ Population in 1892 was.
opulation in 1890 was Population in 1894 (est)
TAX FREE.-All bonds are exempt from town taxes.
OYSTER BAY.-SAmuel J. Underhill, Supervisor.
This town is in Queens County.
4s, LOANS-...000 When Due. Assess. val., personal.. $\$ 1,549,293$
 Assessed valuat'n, real.12,614,440
Patchogue.-a. H. Carman, Clerk. This village is in Suffolk County
LOANS-

When Due. $\mid$ Bonded debt, July 1, '97. $\$ 20,000$ 4s, ...., $\$ 20,000 \ldots . .1900$ to $1909 \mid$ Assessed valuation, ${ }^{\prime} 96 \ldots 1,500,000$ | $(\$ 2,000$ annually.) | $\begin{array}{l}\text { Assessment about } 3_{4} \text { actual value. } \\ \text { Population } 1897 \text { (est.) } \ldots \ldots . .2,600\end{array}$ |
| :--- | :--- |

PEEKSKILL.-L. F. Crumb, Clerk.

## This village is in Westchester County. When Due. ToANS-

LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Total debt................... \$205,500 } \\ & \text { Sinking fund............. }\end{aligned}\right.$





PHILMONT.-JOHN L. CRANDELL, Treasurer. This village is in Columbus County.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt Oet 10,'97 } \\ & \text { WTER BONDS- }\end{aligned}\right.$ $4 \mathrm{~s}, \ldots . ., \$ 40,000$.
$4 \mathrm{~s}, \mathrm{~F} \& A, \$ 2,000$ annuall F
1906-1925 Assessed valuation, 97 1,035.000 (\$2,000 annualiy.) (\$500 anuually.)

Population 1897 (est.)........ 2,500
PLATTSBURG.-A. Guilford, Mayor. Cointon County.
REOANS Bond - When Due. Witrer boxps-
 SCHOOL Bonnsil-
4 s, A\&O $\$ 8,000 \ldots$. Oct. 1, 1899
Exempt from taxation tim
TOTAL DEBT, ETC.-The total bonded debt (last returns) was $\$ 205,000$, of which $\$ 192,000$ was water debt. The village owns its EQUALIZED VALUATION in 1896 of real estate was $\$ 1,150,695$, $\$ 1,000$ ), $\$ 18.79$.
POPULATION-The population in 1892 was 10,022 ; in 1890 it was
7,010 ; in 1880 it was 5,245 ; in 1870 it was 5,139 . 7,010 ; in 1880 it was 5,245 ; in 1870 it was 5,139 .

PLYMOUTH. -This town is in Chenango County. | LOANS- When Due. | Total valuation $1895 . . . . \$ 400,025$ |
| :--- | :--- |
| RAILROAD AID Bonds- |  |

 | (Part due yearly) to Jan. 1, 1911 | Population in 1892 was.......1,118 |
| :---: | :---: |
| Total debt (last returns). $\$ 47,000$ | Population in | Total debt (last returns) .. $\$ 47,000 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was....... 1,156 } \\ & \text { Population in } 1880 \text { was.......1,302 }\end{aligned}\right.$ OPTIONAL.-All of the above bonds are subject to call.

INTEREST is payable at the Chenango Nat. Bank, Norwich, N. Y.

PORT JERVIS.- $\left\{\begin{array}{l}\text { JOHN B. CARLEY, Mayor } \\ \text { GEO }\end{array}\right.$
Port Jervis is in Orange County.
LOANS-
When Due

S-
Aug. 1, 1911 $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \quad 35,000 \ldots .$. Aug. 1,191 Interest payable at National Bank,

Total debt Feb. 1, 1897... \$85,000 Total valuation $1896 \ldots 1,885,359$ Total tax (per $\$ 1.000$ ) ....... $\$ 51.48$ Population in 1890 was.......9, 927

## PORT RICHMOND UNION FREE <br> \section*{SCHOOL DISTRICT NO. 6.-Geo. W.}

Hubbard, President Board of Education.
This district is located in the town of Northfield.
LSANS- $\quad$ When Dur. $\left\lvert\, \begin{aligned} & \text { Bonded deht Sept. 1, } 97\end{aligned}\right.$ \$75,000 $5 \mathrm{~s}, \ldots . .812,000$...... 1897 to 1900 Assessed valuatinn, ${ }^{\prime} 96$ 1,731,000 5 s , June, $\$ 43.000$. ... 1901 to $1922 \left\lvert\, \begin{aligned} & \text { Assessment about } 1_{2} \text { actual value. } \\ & \text { Tax rate (per } \$ 1,000 \text { ) } 96 . .\end{aligned}\right.$ ( $\$ 2,000$ annually to 1921 and Population 1897 (est.) .........4,800 $\$ 1,000$ in 1922 on June 1.)

POTSDAM.-This village is in the town of same name in St. Lawrence County.
WATER BONDS- When Due. 4s, A\&O, $\$ 26,000$ ( $\$ 2,000$ due yearly) to Apr. 1, 1898 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 7,500 \ldots \ldots . .1898 .1912$ Drainage Bonds-
4s, F\&A, \$25,000......Aug. 1, 1906
Total debt (last returns) . $\$ 69,500$ Valuation, real.............3,959,313 Valuation, personal...... 841,600 Total assessment 1895...4,800,913 4s, F\&A, \$25,000.......Aug. 1, 1906 Population in 1880 was......2,762

INTEREST on the water bonds is payable at the United States Bank INT York City; an the others in Pot

POUGHKEEPSIE.-Alonzo H. Vail, Ohamberlain.
This city is the county seat of Dutchess County.


INTEREST is payable at Fallkill National Bank, Poughkeepsie
TOTAL DEBT, SINKING FUNDS, ETC. -The subjoined statement ity against the same, and the water debt, on the following dates:
 Sinking funds .......................................... $3.000 \quad 4,000$ Net debt...................... $\$ 1,714,000$
$51,735,000$
$\$ 1,731,000$
$\$ 75,000$
 CITY PROPERTY. - The city owns public buildings valued at about \$200,000.
ASSESSED VALUATION.-The eity's assessed valuation and tax rate hirds of ca

|  |  | Personal | 10 | Rale of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years- | Real Estate. | Pro | Valuation | per $\$ 1,0$ |
| 1896 | \$10,874.500 | \$1,865,800 | \$12.740,300 | $27 \cdot 60$ |
| 1895 | 10,799,170 | 1,890,050 | 12,689,050 | $25 \cdot 10$ |
| 189 | 10,358.585 | 2,271,050 | 12,629.635 | 3.90 |
| 1891 | 10,556,320 | 2,379,850 | 12,436,170 | $3 \cdot 4$ |
| 189 | 9,718,890 | 3,813,850 | 13,532,740 |  |
| $2,2$ | N. - In 18 <br> it was 20 | pulation $\text { in } 1870$ | $\begin{aligned} & 23,196 \text {; in } \\ & 20,080 \end{aligned}$ | $0 \text { it }$ |

QUEENS CO.-CHAS. L. Phipps, Treasurer.
County seat is Long Island City. As we were going to press October 1,1897 , the county was advertising for sale $\$ 340,000$ of 4 per cent road bonds.

## LOANS- When Due. <br> OTHER BONDS- $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 150,000$ $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}_{1} \$ 150,000$. . . . . . . . . . . . 1898

4 s , semi-an., $\$ 45,000$ (gold) 1902
4s, semi-an., $\$ 110,000$.
$4 \mathrm{~g}, \mathrm{~J} \& J, \$ 151,000 \mathrm{~g} . . . \mathrm{Jul}$ y 1,7916
$4 \mathrm{~g}, \mathrm{~J} \& J, \$ 400,000 \ldots$. May 1,1922
4g, J\&J, $\$ 400,000 \ldots$....May 1, 1922
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 618,000 \ldots .$. Apr. 1, 1917
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 135,000 \ldots$ Oct. 1,1917

Total debt July 1896 yearly) to 1907 Equal. valuation, real. $72,658,754$ Equal. valuation, pers'1 $2,350,350$ 1896 equal. valuation $75,009,104$ Population in 1892 was...141,807 Population in 1890 was.... 128,059
Population in 1880 was.. 90,574

RENSSELAER．－Ohristopher Riley，Treas． This city，formerly the village of Greenbush，was incorporated May 1897，and is in Rensselaer County．
 INTEREST on the sewer bonds is payable at the National Cormmer－
cial Bank，Albany；ou all other boads at the Albany County Bank．
RENSSELAER CO．－JoHn Don，Treasurer．

 INTEREST on the court－boune bonds is payable at the otbice of the N．Y．

## RICHFIELD SPRINGS．－A．Monroe Eree－

MAN，Treasurer．
This viliage is in Otaego County．

LOANS
BR．BONDS
$58, J \& \mathrm{D}, 41,000 \ldots . . . J$ June 1,1898 54．
5s，，．．．． 819,500 ．．．．．．． 1905

4s，．．．．．$\$ 1,500, \ldots . .1897$ to 1900
4s，．．．．．． $\left.\begin{array}{c}\text {（ } 8500 \text { yearly．）} \\ (\$ 1,000 \text { yearly．）} 1801\end{array}\right) 1919$ INTEREST of the bonds is payable at the First National Bank of Retriela springs．
Redmeld springs．The water bonds of 1894 are exempt from taxa
Tton．
RICHMOND CO．－Franklin C．Vitt，Clerk Board of Supervisors．
County seat is Richmond，
Under the Greater New York Charter，New York City，Brooklyn
 A．we were colug to press（0ct．1， 1897 ．）the county was advertiotng tor nale 840,000 of 4 per cent 25 －year funding banda．

## LOANS－

## Ws，．．．．．$\$ 20,000$ ．．．．．．．．．．Dec．， 1900

 Totail debt $7,000,1,1897, \$ 76,500$ Water debt（Ineluded）．．． 48,500 Tax valmation，real．．．．．1，1，351，500 Total valuation， 1897 ．1，100， 600 A sessment about ${ }^{2}$ actual valne Total tax rate（per $\$ 1,000$ ）$\$ 25 \cdot 60$ Population in 1890 was．．．．．．．2，192 $4 \mathrm{~L}, \mathrm{AtO}, \mathrm{i} 39 \mathrm{~A} 400 . \mathrm{Apg}, ~ 1,1899$ 4 23，J．E．J． 99,000 ．Inly 31,1900


 31
 $48, \mathrm{~K} . \mathrm{J} \& \mathrm{D}$ BoxDe 189 L － 1914 Popul＇n 1892 （Etate census） 53,452

ROCHESTER．－$\left\{\begin{array}{l}\text { GEO，W，WARNER，Mayor，} \\ \delta, \text { B．WILLAME，Treafurer．}\end{array}\right.$
Rocheater fo the county seat of Monroe county，Treanurer．
LOANS
 －Bridge bonda ．．．．．．．．．．．
＊Bridge bonda．．．．．．．．．．．．．
flyty Hall commigsion．
tClty Hall commiasion
－Consolidated loan．．．
Conal alle trank sewer．．． F \＆
－East



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． Co

TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined state．
ment shows Rochester＇s total bonded debt，including the water debt at varions dates
Bonded debt．．．．．．．Jan．1897．Jan，1896．July， 1894 Amr， 1893. Water debt．．．．．．．．．．．．．．$\$ 8,424,000 \quad \$ 8,443,000 \quad \$ 8,592,000$ \＄8，371，000 $\quad \$ 182,000 \quad \$ 6,730,000$
On January 20，1897，the city had a sinling fund of $178,700,000$
Genesee Valle，Railroud city had a sinking fund of $\$ 178,790$ ．
Genesee Valley Railroad refunding loan，due from 1896 to 1903 ．is 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 period been as follows，real estate bel．
assessed at from 60 to 80 per cent of actual value． assessed at from 60 to 80 per cent of actual value．

|  | Real | Personal | Rate of Taz |
| :---: | :---: | :---: | :---: |
| Fears． | Estate． | Property． | per $\$ 1,000$ |
|  | 100，054．350 | \＄5，692，304 | \＄20．37 |
| 1894. | 98，762，150 | $6,0812,516$ | 19 |
| 1893 | 97，206，085 | 6，676，967 |  |
| 1892 | 96，543，650 | 6，609，303 | 15.26 |
| 1891 | 93，806，150 | 6，134，250 | 15.97 |
| 1890 | 88，053，750 | 5，937，950 | 15.20 |
| 1880 | 34，408．725 | 1.430 .144 | $23 \cdot 86$ |

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－ tlon in 1895，according to local figures，was 160,000 ．

ROME．－ $\begin{aligned} & \text { W．J．P．KINGSLEY，Mayor．} \\ & \mathrm{K} . \mathrm{S} . \text { PUTNAM，Chamberlain．}\end{aligned}$
This city is in Oneida County
LOANS－When Due．

 48, J\＆J， $89.000 \ldots$ ．．．．Jall．，
5s，J\＆J，$\$ 150,010$ Apr，15，1907－21 （58，u00 yly to 1920；bat．（ue 1921） Rhitief Bowni．．．Apr． 15,1021
48，J\＆：J，$\left.\$ 6,500\left(o p t t^{\prime}\right]^{\prime}\right)$ Jan 1,1900
LOANS－
46，JdEJ，$\$ 5,000 . . . .$. Aug．1， 1897 32 J，JdJ，$\$ 160,000$ ．Sept．15， 1911 Total debt Feb．1，1897，$\$ 351,100$.
Water debt（included）
165,000 Water debt（included）．．．． 165,000
Tax valuation 1896＿．．．5，234，695 Tax valuation 1896．．．．5，234，695 Population 1892 was．．．．．．．．13，638 Population 1890 was．．．．．．．14，991 Population 1880 was．．．．．．．．．12，194 48，J\＆J．12，600．．Jan．1，＇98 to 1900 \＄4，600 due＇98；\＄4，000 y＇ly＇99－1900
The total tax rate given above includes State，coumty and town tax，
$\$ 12-89 ;$ elty tax，$\$ 11.31$ ；school tax，$\$ 5-78$ ， \＄12－39；city tax，$\$ 11 \cdot 31$ ；school tax，$\$ 5 \cdot 78$ ．
PAR VALUE．－The water bonds（rofunding）due in 1911 are for
B1，000 each：other water bonds，rellef and city hall bouds，$\$ 500$ each．
ST．JOHNSVILLE．－Otis Williams，Prest．
St．Johnsville is in Montgomery County．
LOANS－
When Due．｜Total valuation $1896 \ldots . . \$ 726,000$
 48，A11．， 17,200 1，000 yearly Popalation in 1890 was．．．．．．1，263 Total debt Aug．1， $1897 \ldots \quad \$ 11,200 \quad$ Population in 1880 was．．．．．．．．，072 Tax valuation，real．．．．．．．62．．000 101.000 Poppulation 1896 （estimated）． 2,200 Tax valuation，personal ．101，000
INTEREST is payable at St．Johnaville and Kingaton．
ST．LA WRENCE CO．－County seat is Canton．
LOANS－ 4．M． 6 S ＝70U8R BONDS
Then Due．｜Total valuation 1896 ． $835,872,796$ 4s，M．48，$\$ 70,000$ ．1898－1911 （ $\$ 5,000$ due yearly on Mar．1） Population in 1890 was．．．．． $86,25,048$
 INTEREST is payable at Connty Trenaurer＇s office，Gouverneur．

SALINA．－G．Baxter，Supervisor．
This town is in Onondaga County LOANS－ 4s，M\＆8，\＄141，000 ．．Sept 1， 1898 4，Mc8，\＄141，000 ．．．Sept．1， 1898 Total debt Jan．1，1896 ．．\＄148，200 Tax valuation，real．．．．．．1，296，159
Tax valuation，personal． 18,000

Total valuation $1895 \ldots \$ 1,314,159$ Population in 1890 was．．．．．．3，490 INTEREST is payable by the Union Trust Co．，New York City．

SARANAC LAKE．－Saranac Lake is in Franklin Co．
 $58, J<J, \$ 26,000 \ldots 1898$ to 1949 Assessment about 19 actual value． 5s，May 55.000 y 5s，May，$\$ 5,000$ ．．．．．．． 8500 yenrly
五
SARATOGA CO．－S．C．Medbery，Treasurer． County seat is Ballston．
 48，F\＆A，$\$ 10,000$ ．．．．．．Feb．1， 1898 Total debt Sept．1， 1897 \＄156，000

 4．FeA， 18,000 ．．．．．．Feb． 1902 Assessm＇t is nommaily fall value． 4
 The foregoing bonds are coupon bonds for $\$ 1,000$ each． INTEREST is payable at the County Treasurer＇s ofllce，Ballston Spa

SARATOGA SPRINGS.--Jas.D. MoNulty, Clerk.


#### Abstract

This village is in Saratoga County LOANS- When due. $5 \mathrm{~s}, \ldots ., \$ 55,000 \ldots . .$. Sept. 1,1899 $5 \mathrm{~s}, \ldots . .5,000 . \ldots$. Sept. 1,1901 SEWER BOND-.... SEWER BONDS- 5 s , MdS 5s, M\&S, $\$ 8,000 \ldots \ldots .$. 1897-1904 (\$1,000 due yearly on Sept. 1.) (\$6,000 due yearly on Sept. 1.) ( $\$ 1,000$ due yearly on sept. 1.) VILLAGE HALI BoNDS4s, ( $\$ 5,000$ due yearly on Aug. 1.) $\qquad$ WATER BONDS

When due $6 \mathrm{~s}, \mathrm{MdS}, \$ 5,000 .$. $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, 35,000 .$. $\qquad$ Sept. 1, 1910 ( $\$ 5,000$ due vearly 0...1911-1917 $5 \mathrm{~s}, \mathrm{M} \& S, \$ 10,000 \ldots .$. Sept. 1,1900 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, 19,000$. 48, M\&S, 5,000 48, M\&S, 20,000 (Part due year . Sept. 1,1898 s, M\&s (Part due yearly on Sept

TOTAL DEBT, ETC.-The bonded debt of the village on Feb. 1, 1897, was $\$ 339,000 ;$ floating debt, $\$ 10,000$; total debt, $\$ 349,000$; water debt (included in total), $\$ 204,000$. ASSESSED VALUATION-In 1896 the assessed valuation of real estate was $\$ 4,002,405$; personal property, $\$ 141,722$; total valuation, $\$ 4,144,127$. Property is assessed at about 14 of its actual value. POPULATION-The population in 1890 was 11,975 ; in 1880 it was 8,421 ; in 1895 (estimated) 12,500 .


SCHENECTADY.-\{ JACOB W. OLUTE, Mayor. Bohenectady is situated in the county of the same name.

LOANS- $\quad$ Rate. Payable. $\sim$ When Principal - Outstand'g NAME AND PURPOSE.
 $\$ 30,000$ Bohool.

Bewe
do
do
do $\qquad$
Streetimprovements, 1895 ater.................

PAR VALUE OF BONDS.-These bonas are all in $\$ 1,000$ pieces. INTEREST is payable in Schenectady at the office of the City

TOTAL DEBT, ETC.-The city's total debt on March 1, 1897, was 1893, it was $\$ 352,766$; on March 1, 1891, it was $\$ 352,128$.

ASSESSED VALUATION.-The city's assessed valuation (from $1_{8}$ to 23 actual val

|  |  |  | Total |
| :---: | :---: | :---: | :---: |
|  | Real | Personal | Assessed |
| Years. | Estate. | Property. | Valuation. |
| 995 | \$8,872,750 | \$1,110,036 | \$9,982,786 |
| 1894 | 8,852,850 | 608,836 | 9,461,686 |
| 1893 | 8,712,850 | 638,749 | 9,351,599 |
| 1892 | 8,493,100 | 521,294 | 9,014,394 |
| 1890 | 7,636,700 | 567,970 | 8,204,670 |
| 1880 | 2,933,400 | 460,010 | 3,393,410 |

Rate of Tax per
$\$ 1,000$. $\$ 18.90$ 16.90
16.80
$17 \cdot 30$
POPULATION.-In 1892 population was 22,858 ; in $1890,19,857$

SENECA FALLS.-P. W. Batley, Supervisor. This town is in Seneca County.
$\qquad$ 5 s, J\&J, $\$ 100,000 \ldots . . J u l y ~ 1,1903$ 5s, J\&J, $119,500 \ldots . . . J u l y ~ 1, ~ 1903 ~ 1, ~ 1913 ~$ 5s, J\&J, 10,000....July 1, 1893 (Being paid $\$ 2,000$ yearly.)
Total debt Mar. 1897..... $\$ 229,500$ Total debt Mar. $1897 . . . . . \$ 229,500$
INTEREST is payable by the Metropolitan Trust Co., N. Y. City.
Equal'd valuat'n, pers'l.. $\$ 506,750$ Total valuation 1896....4,079,830 Total tax (per $\$ 1,000$ ) ....... $\$ 20 \cdot 41$ Population in 1897 (est.) .... 7,400 Population in 1890 was.... 6,961 Population in 1880 was..... 6,853

SHERBURNE.-C. A. Fuller, Village Clerk.
This village is in Chenango County
WOANS-
When Due. | Bonded debt Feb. 1, 1897. $\$ 43,000$
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 28,000$.
Part yearly Tax valuation 1895.
..Part yearly Population in 1890 wa

500,000
SING SING.-Leonard P. Kipp, Treasurer.
This village is in Westchester County. Additional water bonds have been authorized by the Legislature.

WATER BOND $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 20,000$ \$2, Ac00 due yearly) to. Oct. 1,1898 s, A\&0 $\$ 30,000$ ( $\$ 3,000$ due yearly) to Oct. 1, 1908
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 100,000 \ldots .$. Oct. 1,1918 Total debt Mar. 1896 ..... $\$ 180,000$ Int, pay. at 1st Nat, Bk. Sing Sing. Tax valuation 1895....\$1,926,552 Population in 1890 was..... 9,352

SMYRRNA.-W. E. Stover, Supervisor.
This town is in Chenango County.
LOANSWhen Due. $\mid$ Tax, valuation personal.. $\$ 38,400$ REFUNDING BONDS- $\quad$ part yearly. $\left\lvert\, \begin{aligned} & \text { Total valuation } 1896 \ldots . . . .613,375 \\ & \text { Assess, supposed to be full value }\end{aligned}\right.$ Total debt Jan. 1, 1897.... $\$ 50,900$ | Tax rate (per $\$ 1,000$ ).... $\$ 19 \cdot 82$ Bonds are tax exempt. 15 Population in 1892 was..... 1,356 Tax valuation, real....... $\$ 574,975 \mid$ Population in 1890 was...... 1,396 I NTEREST is payable at Chenango National Bank, Norwich, N. Y

SODUS.-LEWIS H. CLARK, Supervisor.
This town is in Wayne County.
LOANS- When Due.
SODUS POINT \& So
7 SODUS POINT \& So. RR.
7s, M\&S, $\$ 74,600$, Sept. $1 \ldots . . .1900$
ROME WATERT'N \&OGD, RR. 5s, F\&A, $\$ 90,000$ Feb. 1..... 1902 $5 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 12,000 \mathrm{Feb}$. $\$ 1000$ due yearly) to 1910 Interest is payable in N. Y . City. Total debt Jan, 1, 1897...\$176,600 Net debt Jan. 1, $1897 \ldots . . \$ 108,952$
Tax valuation, real.....1,930,485 Sinking fund assets....... 67,648 Tax valuation, real......1,930,485 Total valuation $1896 \ldots 2,197,510$ Assessment said to be full value. Total tax (per $\$ 1,000$ ) ..... $\$ 13 \cdot 93$ Popula ion in 1897 (est.).... 5,000 Population in 1892 was..... 5,066


SPRINGVIIIE.-WALTER J. ALLEN, Clerk.

## This village is in Erie County.

 Electric-light bonds...............10,000 10,000 Assessed valuation 1897..804,325 WATER BONDS- ..........10,000 Population 1897 (est.)....... 2,000 $4 \mathrm{~s}, \$ 28,000 \ldots \ldots$. Population 1897 (est.)........ 2,000
Population 1890................1,883

SYRACUSE. $\left\{\begin{array}{l}\text { JAMES K. MoGUIRE, Mayor. } \\ \text { M. Z. HAVEN, }\end{array}\right.$
Syracuse is situated in Onondaga County. Treasurer.
LOANS- $\quad$-Interest.-. $\quad$ Principal. - Phen Due. Outstand'g, NAME AND PURPOSE.
. 7
Syracuse \& Chenango RR. Syracuse Northern RR..
Collegiate bonds Local improvem't bonds. 18954


PAR VALUE OF BONDS. The bonds are in $\$ 1,000$ and $\$ 5,000$
TAX FREE-The local improvement bonds are exempt from taxation
INTEREST on the water bonds is payable at the office of the Metro politan 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 T
TOTAL DEBT, ETC. -The total bonded debt on Sept. 8,1897 , was
$\$ 6,179,684$ including water debt, $\$ 3900,000$ and local improvement bonds, $\$ 622,686$. The city has no floating debt and no sinking fund ASSESSED VALUATION-In 1896 the assessed valuation of real estate was $\$ 63,324,520$; of personal property, $\$ 3,391,845$; total, at "about 75 total tax rate (per $\$ 1,000$ )
POPULATION.-The population in 1890 was 88,143 ; in 188051,792 ;
TARRYTOWN.-Westchester County
LOANS- When Due. $\mathrm{H}^{4 \mathrm{~s}, \mathrm{~J} \& D, \$ 65,000 . . . . \text { June 1, } 1919}$ $4 \mathrm{~s},\{\mathrm{M} \mathrm{\& S}$ \} $051,000.1898$ to 1914 Total debt (last returns)... $\$ 171,000$ $4 \mathrm{~s},\left\{\begin{array}{c|l}\text { M\&S } \\ \mathrm{J} \& D\end{array}\right\} \$ 51,000.1898$ to 1914 Total debt (last returns)... $\$ 171,000$ (\$3,000 due yearly).

- WATER BONDS-

4s, J\&D, $\$ 64,000 \ldots \ldots . . . . . . .$.
( $\$ 3,000$ due yearly) to 1898
s, $\$ 130,000$ ( $\$ 3,000$ due yearly) to 1918 Total.............................. 3,653,169 $4 \mathrm{~s}, \$ 130,000 \ldots . . . . . . . . . \quad$ une 1,1926 Population in 1880 was...... 3,025 Principal and interest of sewer bonds is payable at the Tarrytown National Bank.
THOMPSON.-Thornton A. Niven, Supervisor.
This town is in Sullivan County.
LOANS- When Due.
5s, M\&S, $\$ 72,000 \ldots$ Sept. 1, 1903 $4^{12}$ s, M\&S, $163,000 \ldots$. Sept. 1,1903 Total debt Aug. 1, 1897.. $\$ 235,000$

Tax valuation 1896....... 8662,100 Equalized valuation....... 722,912 INTEREST is paid at the Fourth National Bank of New York.
TICONDEROGA.--P.J. FINN, Supervisor.
This village is in Essex County.
LOANS -

When D | We. |
| :--- |
| Tax rate (per $\$ 1,000$ )... |
| Vill |
| 13.4899 |

WATER BONDS -
..'98 to '22
Equal'd valuation, real. $\$ 1,350,125$
Equal d valnation,pers'l. 130,710 Total equal'd val'n 1897.1,480,835

Village population 1897 (est.). 3,500
Town population 1890 ........3,980 Town population 1897 (est.) 5,025

TONA W ANDA.-This village is in Tonawanda Town,

Erie County. VILLAGE LOANS - Wher Due. 4s, JdJ, $\$ 126,000 \ldots$ July $1,1902-9$
WATER BONDS $\frac{48,}{58,}$ JteJ, $\$ 150,000 \ldots$ July 1,1912 8TREET BoNDS-. July $1,1895-8$ 6, J\&J, $90,000 \ldots$ July 1, '95-03 INTEREST is payable at the Seab
Tonawanda Union Free Sohool District No. 3. -E. G. Rusterer, Treasurer.
LOANS
4s, 1893,
4s.
1897,
42,000
When Due.

Assessed valuat'n, real, $\$ 4,180,000$
Aseessed valua' $n$, pers' 122,500 Aseessed valua' n, pers' 1
Assessment 23 actual value. Total valuation $1896 \ldots .4,602,500$

Total debt (last returns). $\$ 479,556$ Tax valuation 1896 .....4, 877,907
Assessment is $~_{3}$ actual valne Assessment is ${ }^{2}$-3 actual value.
Popalation 1890 was........ 7,145 Population 1897 (estimated) 10,000 Town debt 1893.......... \$39 260 Town valuation 1893 ....8,264,118 Town tax (per $\$ 1,000$ ) 1894..21.36 Town population 1890 .
.7,636 ty

TROY. $\left\{\begin{array}{l}\text { FRANOIS J. MOLLOY, Mayor. } \\ \text { JAMES W, COFEEY, Comptroll }\end{array}\right.$
Troy is situated in Rensselaer County.

 a.5,000 4,000
2,000
4,000 b 120,000 b15,000
d11,500 8,000
40,000 84,000

## 10,000

4,000
20,000
18,000
2,605
6,000
6,000
6,000
15,000
15,000
40,000 40,000
15,000 20,000
30,000 70,000 5,000 60,000 10,000
8,000 8,000
25,000
10,000 10,000
10,000
23,000 20,000
16,000 4,000 10,000
10,000 10,000
10,000 10,000
850 10,000
20,000 20,000
48,000 2,910 25,000 150,000
25,000 25,000
a30,000 d 22.500 d 22.500
to 1904 . 40,000 to 1919 b10,000 b 10,000
b 10,000 b15,000 b50,000 e5,000
e5,000 $\begin{array}{r}\text { e } 40,000 \\ \hline 4,000\end{array}$

1907

a5, 000
$\mathbf{a} 5,000$
a 5,000
a7,500
a7,500
$\mathbf{a t}$
121,000
$\mathbf{5}, 000$
5,000
5,000
 Sink. funds, cash, ete.
Net municipal debt..$\overline{\$ 1,121,880} \overline{\$ 1,144,308} \overline{\$ 1,112,750} \overline{\$ 1,05} \overline{3}$ Water debt additional $283,500 \quad 303,500 \quad 1,311,000 \quad \$ 1,052,493$ Sinking funds, ete.. $42,191 \quad 43,406 \quad 42,463 \quad 44,408$
Net water;debt........ $\$ 241,306$ \$260,094 268,537 \$286,592 WATER BONDS, -The interest and principal of the water works onds are provided for by the Water Commissioners from water rents. ASSESSED VALUATION.-The eity's assessed valuation and tax value since 1885 :

| Fears. | Real. | Personal | Toter |  |
| :---: | :---: | :---: | :---: | :---: |
| 1897 | 842,411,511 | \$5,368,077 | 47,779,588 |  |
| 1896 | 42,535,685 | 5.133,025 | 47,668,710 | \$19-27 |
| 1895 | 42,566,736 | 5,392,051 | 47,958,787 | $19 \cdot 86$ |
| 189 | 42,187,813 | 4,799,575 | 46,987,388 | $19 \cdot 83$ |
| 1890 | 41,851,392 | 5,198,587 | 47,049,979 | 18.45 |
| 1888 | 42,454,445 | 5,598,427 | 48,052,872 | 17-20 |

The tax rate for 1896 includes State and county tax $\$ 5.97$ and city tax $\$ 13 \cdot 30$.
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 1897 was 67,000

TRUXTON.-Is in Cortland County.
N. LOANS- Mr. Wh. When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt(last returns) } \$ 123,400 \\ & \text { Assessed valuation....... } \$ 344.210\end{aligned}\right.$ 4s. J \& J , $\$ 112,200$....July 15, 1912 Assessed valuation........ 24.210 $\begin{array}{llll}\text { 4s. J\&J, \$112,200...July 15, } \\ \text { Subject to call after July 15, } 1902 & \begin{array}{l}\text { Assessed valuation........ } \\ \text { Total valuation 1895..... } \\ 365,110\end{array}\end{array}$

 | 4s, J\&J, $\$ 6,000 \ldots .$. July 15,1896 | Total tax (per $\$ 1,000$ ) $1896 . \$ 30 \cdot 30$ |
| :--- | :--- |
| $(\$ 2,000$ due yearly) to July |  |
| 15, |  | Population in 1890 wns INTEREST on the raflroad bonds is payable at the First National

Bank of Cortland; on other bouds at the Cortland Savings Bank.

## ULSTER CO.- County seat is Kingston.

LOANS- When Due. Tax valuation, real.... $\$ 24,842,537$ | CouRT House Bonds, 1895, (ref.) | $\begin{array}{c}\text { Tax valnat'n, personal. } 2,380,414 \\ 48, \text { M\&8, } \$ 69,000 \ldots \ldots .1898 \\ \text { Total valnation } 1896 \ldots 27,222,951\end{array}$ |
| :---: | :---: | ( 83,000 due yearly on Mar. 1.) Population in 1892 was.....87,65 4s. M\& \& S, $\$ 75,000 \ldots$ Mar. 1, 1898 Population in 1890 was..... 87,062 Bonded debt(last returns) $\$ 793,222$ Population in 1880 was.......85 TAX FREE-The above-mentioned court house bonds are exempt

## UTIC A ?JOHN J. GIBSON, Mayor

TICA.- \}JOBN A. CANTWELL, City Clerk.
LOANS- Whela Due. PAving Boxds-
ACADEMY AXD SCHOOL BONDS, 48, anl, \$2,739,549......1898-1903 48. 1896 - $\$ 153,000 \ldots 1897$ to 1916 PUBLIC IMPROVEMEN
 42, ..... $\$ 8,000 \ldots \ldots .1898$ and 1899 48, ...... $\$ 96,390 \ldots$ part yearly Railroad Aid Rosds- $\quad$ Total debt Feb. 1, 1897 ... $\$ 486,237$ $78, \ldots \ldots$. . $\$ 200,000 \ldots$.July 1, 1901 Teapp, loan, $\$ 14,000$..Nov, 1, 1897 Ution holds against its railroal 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 city is restricted by law to the issuance cipation of city tax
ASSESSED VALUATION - The city's rassessed valuation (about 70 per cent of cash value) and tax rate have been as follows:


44,001; in 1880 it was 33,914 ; in 1870 it was 28,804 . Population ted), 55,621.
WALTON.-This town is in Delaware County.
RR. ANS Bonvs (reg.)- When Due. $\left\lvert\, \begin{gathered}\text { Valuation, de. } \\ \text { Total debt Mar. } 1,1895 . . ~ \\ \text { LO }\end{gathered} \$ 38\right.,000$ 4s, F\&A. $\$ 96,000 \ldots .$. Feb. 1,1898 Tax valuation 1895....... $1,250,932$ (86,000 due yearly to Feb. 1, 1913 Total tax (per M.) 1895.. $\$ 13.36$
 The four per cents are payable to the Union Dime Savings Bank, New York Clty.

Waiton Sohool District.-ALbert D. PEake, President Board of Education
LOANS - BONDS
When Due. 48, J\&J, $\$ 32,000 \ldots$...July $1,{ }^{\prime} 98-02$

Assessed valuation, real. $\$ 850,000$ Total debt Sept 1, 1897 1, 9820 Total valuation 1897 ....1,000,000 . Five thonsand dollars of the bonded debt matures each year in 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 city.
W arsa W.-Charles H. Hain, Mayor.
The town of Warsaw, containing the village of the same name, is situated in the county of Wyoming.
LOANS-
1428, J\&J, 882,000....July 1, 1902
(Subject to call.)
4sillage Water bonds$\$ 15,000$ in 1910, 1915 and 1925 , $\$ 30,000$ in 1920. $\quad \begin{aligned} & \text { Potal tax (per } \$ 1,000 \text { ) ........ } \$ 8.7 \\ & \text { Population in } 1890 \\ & \text { was...... } 4.468\end{aligned}$
 TAX FREE.-Rallroad bonds exempt by statute from any taxation
INTEREST on the railroad. bonds is payable at the office of the Savings Bank, New York.

## W A TERTOWN.-This city is in Jefferson County

LOANS- When Due. ${ }^{5 \mathrm{~s}}, \mathrm{M} \mathrm{\& S}, 45,000 \ldots$. Part yearly

 4 s, Oct., $\$ 20,000 \ldots$.Oct. 1,' 17 to '21 Crty Hall, 1896 -
$4 \mathrm{~s}, \ldots ., \$ 40,000 \ldots \ldots .1926$ to 1930 $(\$ 8,000$ due yearly.)
EFUNDING, 1896 -
REFUNDING, 1896-
$4 \mathrm{~s}, \ldots . ., \$ 20.000 \ldots \ldots .1922$ to 1925
( $\$ 5,000$ due yearly.)
Total debt (last returns) . $\$ 366,000$
Weter debt (included)
235,000 Water debt (included)...
Tax valuation, real.....600,000 Tax valuation, real.....6,600,000
Tax valuation, personal $1,900,000$ Tax valuation, personal. $1,900,000$ Total valuation 1895 . . 8,500,000 Assessment about $3_{4}$ actual value. Population 1894 (local est.).19,000

Population in 1892 was...16,982 | WATER BONDS- |  |
| :---: | :--- |
| $7 \mathrm{~s} . \quad$ M\&S, $\$ 50,000 \ldots$. Part yearly | $\begin{array}{l}\text { Population in } 1892 \text { was....16,982 } \\ \text { Population in } 1890 \text { was.....14,725 }\end{array}$ |

INTEREST is payable at American Exchange National Bank of New York City, or in Watertown

Water VLiet.-Michael J. Day, Mayor.
Watervliet is in Albany County.
LOANS-
When Due.
$4 \mathrm{~s}, \mathrm{~A} \& 0, \$ 279,000 \ldots 1 \times 98$ to 1914 (Part due yearly on Oct. 1.)
SEWER BONDS-
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 79,000 \ldots . .1898$ to 1906 (Part due yearly on Sept. 1.)
City has no floating debt.
a $\$ 1,000$ each
INTEREST is payable at City Chamberlain's office.
WA WARSING.-O. B. SEAMAN, Supervisor.
Wawarsing is a township of Ulster County in which the village of Ellenville is situated.
Lown Debit
RAILROAD AID LOAN-
$3^{1}{ }_{28}$, F\&A, $\$ 150,000 \ldots .$. ' $^{\prime} 98$ to ' 10 BRIDGE BONDS-
$\$ 10,261$ Village Debt. $\$ 10$
WATER LOAN-
WATER LOAN-
$31_{2}$. M\&N, $\$ 13,500$...Nov. 1,1907
Subject to call after Nov. 1, 1892
INTEREST on the town bonds is llenville.
POPULATION-The population in 1892 of town and village was 8,151 . Population of village in 1890 was 2,881 ; in 18802,750 .

WEST CHESTER.-West Chester Town has recently been annexed to New York City, which see for present amount of debt.

WESTCEESTER CO.-ERANCIS M. CARPENTER. Treasurer.
County seat is White Plains,
LOANS- When Due.
312s, J\&J, $\$ 17,000 \ldots .$. June 1, 1898 $31_{2} 8, \quad$ J\&J, $\$ 17,000 \ldots$ June 1, 1898
$3 \cdot 65 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 17,000 \ldots$ June 1, 1899
 $48, \quad$ J\&D, 20,000.... 1898 -1899 $\quad \begin{aligned} & \text { Bond. debt Sept. 1, '97.. } \$ 191,000 \\ & \text { Tax valuation, real.....94, } \\ & 48,629\end{aligned}$ $48, J \& D, 12,000 \ldots \quad 1908$ (1900 Tax valuation, pers..... $34,218,908$ $31_{2 s}, J \& D, 10,000 \ldots 1901$ Total valuarion $1896 \ldots . .97,612,537$ $33_{4}^{2}$ s, J \& D, $15,000 . .1902{ }^{(E)} \quad$ Equaliz'd valu't'n '97.122,596,557 $31_{2 s}, \mathrm{~J} \& \mathrm{D}, 25,000 \ldots . \quad 1903 \quad$ Assessment about $48 \%$ actual value. $31_{2}$ s, J\&D, 20,000... 1905 Population in 1890 was... 146,772 INTEREST is payable by County Treasurer at White Plains.
WHEATLAND.-S. W. MoDonald, Superv'r, This town is in Monroe County.
$\qquad$ RR. REFUNDING Bonns4s, $\underset{(\$ 2,000}{ } \& 26,000 \ldots .1898$ to 1914 BR DGE BoNDS$4 \mathrm{~s}, \mathrm{M} . \mathrm{NS}, \$ 5.000 \ldots$......1898-1903 (\$1,000 due yearly on Mar. 1.) Total debt due Sept. 1,'97. \$41,000 Population in 1892 was...... $\quad \$ 11 \cdot 400$ INTEREST is payable at Union Trust Co., New York City.

WHITEHALL.- $\left\{\begin{array}{l}\text { E. P. HUSTON. Mayor. } \\ \text { A. R. STEVENS Clerk. }\end{array}\right.$
This village is in the town of Whitehall and in Washington County.

LOANS-
$31_{28}, \ldots \ldots . \$ 25,000$ May Bonds Due.
$(\$ 1,000$
due yearly on May 1.)
WATER BONDS-
4 s, AdO, $\$ 25,000 \ldots$. Apr. 15, 1904 4 s, Ado, $25,000 . .$. Apr. $^{2} 15,1904$ Bonded debt Apr. 1,1897 A $\$ 7614$
 Total debt Apr, 1,1897.... 1,552 Population in 1880 was....... 4, 4, 270 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, 1897 \$315,000 $\mid$ Real valuation......... $\$ 7,500,000$ Tax valuation 1896 .......1,500,000 $\mid$ Population 1894 (estimated) .9,000

WIILIAMSBRIDGE.-This village was in Westchester County: It has recently been annexed to New York City, which
see for present amount of debt. see for present amount of debt.

YATES.-This town is in Orleans County.
LOANS- When Due. Total valuation 1895 RAILROAD-AID BONDS - 1895 Assessment is $9-10$ aotual value.

 | Total debt (last returms) ... 876,000 | Poputation in 1892 was....... 1,995 |
| :--- | :--- |
| Population in 1890 was...... 1,969 |  | Tax valnation, real........974,6 7 $7 \left\lvert\, \begin{aligned} & \text { Popplation in } 1890 \text { was...... } 1,969 \\ & \text { Population in } 1880 \text { was......2.020 }\end{aligned}\right.$

YONKERS.-Charles F. Hulbert, Deputy Oity Clerk.
Yonkers is in Westchester County.
$\qquad$ LOANSWhen Due. $6 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \quad 45,000 \ldots . \mathrm{Feb}^{2} 1, ' 98-98$ $4 \mathrm{~s} . \ldots . ., 155,500 \ldots .$. Feb. 1,1898 Consor 115,000.............. $7 \mathrm{~s}, \mathrm{~A} \& 0, \$ 90,000 \ldots . . \mathrm{Apr} .1,1898$ ( $\$ 30,000$ due y'rly) to Apr. 1,1998 7 s . A\&O, $\$ 70,000 \ldots$ Apr. 1, 1901-2 CREMATORY BONDS48, A\&O, $\$ 7,500 \ldots . . .1898-1905$ ( $\$ 1,000$ due yearly on Apr. 1.) Derency Bond
$48, \ldots ., \$ 30,000$.Mar. 1,'98 to 1900 $4 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, \$ 25,000$.Apr. 1, '98 to '01 PAVING BONDS-
$4 \mathrm{~s}, \ldots ., \$ 55,764$. . Mar, 1, ,'97 to '05 $48, \ldots$. . 10,000 ..Mar. 1,' 98 to '06 4s, ....., 282,558..Apr, 1.'97 to '25 PUBLIC BATH BONDS-
4 s , $\$ 20,000$ 1900,
$4 \mathrm{~s}, \ldots ., \$ 20,000.1900, ' 05, ' 10,15$
.s, ......, $\$ 55,000 \ldots \ldots . . . . . . .$.

$$
\begin{aligned}
& \text { ( } \$ 5,000 \text { each payment.) } \\
& \text { PUBLIC BUILDING AND Do }
\end{aligned}
$$

## 6s, AdO, $\$ 13,000$. . Apr. 1, 1897-9

 4s, A\&O, $10,000 \ldots .$. Apr. $1,1900-1$$4 \mathrm{~s}, \ldots . .100,000 \ldots 1902$ to 1911 ( $\$ 10,000$ due yearly.)

LOANS
When Due. $4 \mathrm{~s}, \ldots ., \$ 45,000 \ldots$. Feb. $1,1898-9$ $4 \mathrm{~s}, \ldots . ., 550,000 \ldots .$.

$$
\begin{aligned}
& \text { SCHOOL BUILDING- } \\
& \text {..s, A\&O, \$75,000.......1898-1912 } \\
& \text { ( } \$ 5,000 \text { due yearly on Apr. } 1 \text {.) }
\end{aligned}
$$ STREET TMPROVEMENT ..S, ...... $\$ 40,000$........1898-1901 ( $\$ 10,000$ due yearly.)

Street Repairs TAX RELIEF$4 \mathrm{~s}, \ldots ., \$ 45,000 \ldots$. Apr. 1, 1898 $4 \mathrm{~s}, \ldots . ., \quad \$ 45,000 \ldots .$. Apr. 1, 1898
$4 \mathrm{~s}, \ldots ., 100,000 \ldots .$. May 1, 1898 $48, \ldots .$. , $4,000 \ldots .$. Feb. 1,1899
$48, \ldots .$. 200,000.....May 1, 1899
WATER WORKS -
$7 \mathrm{~s}, . ., \$ 625,000$. Apr. 1, 1903 to '14 $5 \mathrm{~s}, \ldots, 30,000$ Apr. 1,1909 to ' 12

 48, A\&O, 5,000.
$4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 20,000$ Apr. 1, 1911 PAR VALUE OF BONDS. The consolidation and water bonds

INTEREST is paid at City Treasury.
BONDED DEBT, ETC.-The bonded debt of the city on May 2, 1896, was $\$ 3,229,325$; Water Board sinking fund, $\$ 186,270$.
CITY PROPERTY.-The city owns its water works, which prior to Decent
DEBT LIMITATION.-The city's debt is limited by law to 10 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. |
| 1896 |  |  | \$29.545,94う |  |
| 1895 |  |  | 28,622,800 |  |
| 1894 | \$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 1896 (estimated) 40,000.

EXPLANATORY OF BONDS.-The redemption bonds were issued payment of taxes and assessments, and the bonds are to be paid out of money received for redemption of lands so purchased.

## State of New Jersey.

DEbT, RESOUROES, Etc.

Admitted as a State
One of Original Thirteen Total area of State (square miles)

7,815
State Capital
Trenton
Governor (term exp. Mon. bef. 3d Tues. Jan. '99) J. W. Griggs Secretary of State (term expires Apr. 1, 1902) - Geo. Wurtz Treasurer (term expires April 2, 1900) ... George B, Swain Comptroller (term expires April 2, 1900) - 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 construet a history of debt issues. In a report made in 1838 the financial officer of the State affirmed that New Jersey had put out no obligations of any kind or loaned its credit to any company. The Constitution of 1844 forbade the creating of a State debt exceeding one hundred thousand dollars excepl for purposes of war, \&c., as will more fully appear in the item below with respect to "debt limitation." This exception, under which t 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.

LOANS-
NAME AND PURPOSE.
War loan................
do
do


INTEREST is payable in Jersey City and Trenton.
TOTAL DEBT. -The total bonded debt of the State on January 1, 1897, was $\$ 394,000$. The appended statement shows the total debt on the following dates :
Nov. 1, 1896...
 Nov. 1, 1894,............... 735,400 $\mid$ Nov. 1, 1880...................... $1,896,300$
On Nov. 1, 1896, the State had a balance on hand which was more than $\$ 959,629$ in excess of all its liabilities

ASSESSED VALUATION.-The assessed valuation of real and personal property is given in the following table:

In addition to the above the valuation of railroad and canal property In 1896 was \$220,337,807.
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 credit, 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 ease.
4. The Legislature shall not in any manner create any debt or debts, Hability or liabilities of the State, which shall singly or in the aggregate with any previous debts or liabilitiles at any time exceed one hinndred
thousand dollars, except for purposes of war, of to repel invasion or to suppress insurrection, unless the same shall be authorized by a low for some single oblect of work, to be distinctly speeitled thereln; which law shall provide the ways and means, exclusive of loans, to pay the interest of sueh debt or liability as it falls due, and also to pay and discharge the principal of such debt or liability within thirty-tive years
from the time of the contracting thereot, and shall be irrepealable until from the time of the contracting thereot, and shall be irrepealable until shariced; and no such law shall take effect until it shall. at a general eleetion, hare been submitted to the people, and have recelved the sametion of a majority of all the votes cast for and against it at such election; and all money to be raised by the autbority of such law shall be applied only to the specific object stated therein, and to the payment
of the debt thareby created. This section shall not be construed to re of the debt thereby created. This section slatl not be construed to re-
fer to any money that has heen, or may be, deposited with this State by fer to any money that has lieen, or may be, deposited with this State by the Government of the United tates
According to the foregoling (4th paragraph), the power of the State for making debt is limited to $\$ 100,000$, except (1) for purposes of war etc., and (2) when the anthorization is for some single object of work spect fled therein, ete. In the latter case the mode of procedure is, as will be seen, given in the same paragraph of the Constitution.
(2) OITIES, OOUNTIES, TOWNS, Ble,, are also reatrieted 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, borough, town, township of village shall to or in ald of any individual, association or corporation, or become to or in ald of any individual, asmaciation or corporation, or become
seentity for or be direetly or fmdirectly the owner of any stock or bonds of any arsoclation or corporation.
by the state or any miniclpal corporation to or for the use of by the state or any municlpal corporation to
any society, asaociation or corporation whatever.
It will be noted that the above prohibition relates to the giving of money, property or eredit ot citfes, sec, to individunts, assoclations, or corporations, de., and that the protibition is absolute, forbilding the dolng of such acts in any form, shape or manner. There is one other restriction of the State Constitution, and that is found in Artiele IV. Section VII., paragraph 11, whtch forbilas the Legtatature pasatng any speciat laws "rogulating the internal affairs of toons and connties"; In this and fo all othor canca fo which according to the Judgment of the Leglalature general lawn are foasible, the Constitution statea that general laws must he provided.
In compliance with thia lase proviaton the Lechalature has passed many genemal laws covering boniled indebtedness of eltles, towns, ete. They are sonumerous they cannot be cited leere. We woald refer the reader to the Revised Statutes of New Jersey pmblished in 1896 under an act and a supplement parsed in 1894 and 1895, and to the heading "Monielpal Bonds" pages 693 to 716 both Inclualve; and also to the same headigg ("Muniepal Bonds") lis the Revised statutes of New Jersey published in 1890, papes 2221, ete.
POPULATION OF STATE.-The population of New Jersey has been as followa in the yeard indicated.

TAX EXEMPTION.-The state of Now Je sey passed in 1893 a general statuto which exempts from taxation the boals, securithes and other evidences of indebtedness of municipal corporations; the provision covers not only the bonds, ete., to be hereafter issued, but those as well that have been heretofore fastied. It is as sweeping statute, and one which is of decided intereat to the holders of the manielpal securities of the State. We give the statute in full below.
Ciraprer CCLXXU,-A further supplement to an act entitied "An act concerning taxed," approved April Fourtesmth, one thousand eight
hundred and forty-six.

1. Be it enacted by the Senate and General Assembly of the state of Nther eridence of indebtedness heretofore or hereafter lisued by thts State, or by any county thereof, or hy any city, town, township, borugh, school district, or other mumicipality of this state, shall be 2. And be it enacted,
2. And be it enacted, That this aet ahall tako elfoct immediately.
Approved March 27, 1893. (See Revised 8tatutes, page 3919)

Approved Mareh 27 , 1893. (See Revised statutes, page 3319.)
SAVINGS BANKS' INVESTMENTS -POWERS AND RESTRICTIONS. - The last general savings bank law of New Jersey was passed in 1876. In good part tiast law is still in force, but the more important seotions with reference to investments have been superseded by later statutes.
For some time the legislative tendeney in the matter of invest ments lias 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
tions, 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. Again 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 . In 1896, by an act approved March 30, 1896, a supplement (Chapter 139, laws of 1896 ) to the law of 1876 went into effect. First we give this supplement of Mareh 30, 1896.

1. The managers of any savings bank may invest its moneys in the bonds of any school district which by law are charged upon the propnot within ten years previous to making sueh investment defaulted in the payment of either principal or interest of any debt authorized to be contracted by it.
2. This aet -hall t
. This aet -hall take effect immediately.
Next we give the leading provisions of the law as to investments as broadened by the statute of 1889 .
Secrion 1. That the tirst section of the act of which this is a supplement be and the same is hereby amended so as to read as follows: That it slall not be lawful, from and after the passage of this act, for
any savings bank or other savings institution, whether chartered or any savings bank or other savings institution, whether chartered or
ineorporated under a general or special act of the legislature of this ineorporated under a general or special act of the legislature of this
8tate, and any provision contained in the charter, or any supplement state, and any provision contained in the charter, or any supplement
thereto, of sach savings 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 pledged to provide for the payment of the principal and distinctly pledge
interest thereof
II. In the interest-bearing bouds of this State;
III. In the bonds of any state in the Union that has not, within ten years provious to making such investment by any such bank or instituof any debt authorized by any legialiture of either principal or interest IV. Th the stocks or bonds of any city of smel Btate to be contracted. State, issued pursuant to the anthority of any law of this State or of the cities of New York, Brooklyn and Pliladelphia, or in auy interestbearing obligations (other than those commonly known as improvement certificates) issued by the city, town or borough in which suoh
bank or institution shall he situated, See below for porish icludin the bonds of certain citles and counties of ary State in the United States).
V. In bonds secured by mortgages whieli shall be a first lien on real
estate sitnate in this State, ami worth at least double the amount estate situate in this state, and worth at least double the amount loaned thereon, but not to exceed elghty per centum of the whole deposIts shall be so loaned or invested; but in case the loan is on unimproved
or unprodnctive real eatate, the amonnt loaned thereon shall not be or unproductive real catate, the amount lomned thereon shalin not be any bond and mortgage shall be made by any savings bank, except upon the report of a committee of at least three of the managers, directors or trustees of any snch bank or institution, and a majority of which committee shall certify to the value of the premises mortgaged, or to be mortsaged, according to thelr best judgment; such report shall be filed and preserved among the records of the institntion:
VI. In real estate strictly in accordance with the following pro-

We
We do not reprint the real estate provisions, as they cover a matter not germane to our present smbject. It is sufficient to say that they are two in number, being marked (a) and ( $b$ ), and may be summarized as below:
(a) anthorizes the holding of a plot for erection of a banking buildIng or buildings, portions of whide may be rented, but the cost of lot and buildin
poration:
(b) all purchnses under foreclosuro anles upon mortcages owned by the corporation or sales under Judgments or decrees obtalned for delots
due, eft: and all such real estate mnst be sold within tive sears nuless, due, eff: and all such real estate must be sold within tive years unless,
on mpplication to the state Board having supervision of Savings Banks, on application to the sta
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 pasred, and extends the scope of the 1889 law. The law of 1886 is as follows:
skctron 1. That it shall be lawful for any savings bank or savings institution, incorporatel under any law of thifs sfate, to invest moneys deposited with it in the bonds of any city or county of any state of the United states of America, which have been or may be isucd pursuant
to the authority of any law of any suel State: provided. no such eity or to the authority of any law of any such state; prowided. no such eity or
connty has, within ten years previous to making such investment by any such savings bank or savings institution of this state, defaulted in
the pasment of any pirt of elther prineipal or interest of any debt the payment of any part of either principal or interest of any debt authorized by law of such state to bo contracted; and provided, fur-
Cher, that the total indebtedness of any such city or county is limited Cher, that the total indebtedness of any euch city
by law to ten percentum of its assessed valuation.
By another act the banks also have the right to irvest in railroad bonds under certain restrictions. The authorization was given by Section 2 of an act approved Febrnary 22, 1888. Subsequently (April 27,1888 ,) this Section 2 was repealed. On March 27, 1889, however, t was again re-enacted. The section is as follows:
skotion 2. That it shall he lawfol for any savings bank in this State to inveat its funds in flrot mortgace bonds of any railroad company Which has paid dividends of not less than four per centum per anmum
regularly, on their entire capital stock, for a period of not less than flve years next previons to the parchase of surch londs, or in any conaolidated mortgage boads of any such company authorized to be issued to retire the entire bouded debt of such company.
The other law referred to above amending section 2 of the law of 1878 is as below. It relates to loans on collaterals:
Sectron 2. That hereafter it shall not bo lawful for any saving institution in this state to loan the money on deposit with the same, or any part thereof, upon notes, bills of exchange or drafts, excepting upon
the additional pledge of collateral security or securities, which collateral security or securities shall be of the same nature and eharacter as those in which the money deposited may be invested, as directed in the first section of this act, or the capital stocks of national and State banks, or other corporations of this state, which have not detantied in the payment of interest dividendly within two years noxy precentug of the market value of such collaterals; provided, that the total amount of such loans shali note
In addition to the foregoing (according to seotion 27 of the general law of 1876) the managers can keep on hand or on depositt in any bank in the State, or in any trust or safe doposit company in New Jerses,

New York or Pennsylvania，an available fund of not exceeding ten per cent of the whole amount of deposits with such corporation，or loan the same on pledge of the securities named in the first section cited above．Also（according to section 28 of the general law of 1876）they can deposit temporarily in banks the excess of eurrent daily receipts over payments until such time as they may be judiciously invested．
It will be noticed that the foregoing provisions leave the New Jersey law very broad and liberal．

## Cities，Counties and Towns <br> in the

## STATE OF NEW JERSEY．

Note．－For places not given in alphabelical order among the following statements，see＂Additional Statements＂at the end of this state．

ASBURY PARK－\｛ $\begin{aligned} & \text { FRANK L．TEN BROEOK，Ma } \\ & \text { WM，C．BURROUGHS，Clerk．}\end{aligned}$ Asbury Park is in Monmouth County．
LOANS－
5s，A\＆O，$\$ 10,000$ ．
5s，AdOO，\＄10，000 ．．．．．Oct．1， 1915 W Simer to call after Oct．1，1900． 5 s ，J\＆D．．．．$\$ 60.000$ ．．June 1， 1915 Subject to call after June 1， 1900 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D} . . . . \$ 10,000 . . J u n e 1,1917$ 5 s ，J\＆D．．．． $22,000$. June 1,1918 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 50,000 . . . . \mathrm{June} 1,1924$ 5s，J\＆D，48，000．．．．．．．Dec．1， 1926 $68, \ldots \ldots ., \quad 2,000 \ldots \ldots$. ．．．．．．．． 1,1926 TAX FREE．－All bonds issued

ASBURY PARK SOHOOL
This district is in Monmouth County and includes Asbury Park， Ocean Grove，Bradley Beach，West Asbury Park，and all of Neptune Township．

LOANS－
5s，semi－ann．，\＄65，000 ．1910－1942
Total debt Feb．1，1897．$\$ 91,000$

Tax valuation $1896 \ldots . . . \$ 5,840,390$ Assess．is about $50 \%$ actual value． Population 1896 （est．） Population 1896 （est．）
 This city is in Atlantic County．

LOANS－

When Due．
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 3,331$
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}$
6,500
5s，J\＆J $6,500$.
CITY IMPROVEM
5s，M\＆S，\＄33，000
，du， 000 ． 1901
$41_{2}$ s，M\＆N，$\$ 40,000$.
$412 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, 40,000 \ldots \ldots \ldots . . .1906$
ROAD IT 50,000
$58, J \& D, \$ 10,000$
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 775,000$ $\qquad$ .1925
. .1926
The permanent population，according to local figures，is 22,000 ，in creased in summer months to 150,000 ．
ATLANTIC HIGHLANDS．－J．T．Stout， Mayor；N．H．Roberts，Treasurer．
This Borough is in Monmouth County．
LOANS－When Due．Total borough debt Dec．
Water and Sewer bonds－1896．．．．．．．．．．．．．．．．．．．．．．．．．$\$ 115,000$ 6s，J\＆D，\＄100，000．．．Dec．1， 1898 ELLEOTRIC－LIGHT BoNDS－M\＆N，$\$ 15,000$ ．．May 15,1906 Ss，M\＆N，
SCHOOL
DISTRTCT M M M 5s，\＄30，000 ．．．．．．．．．．．． 1905 t
（\＄2，000 due yearly．）
Bonds are exempt from taxation．
Tax valuation 1896 abt．$\$ 1,500,000$ Tax valuation 1896 abt．$\$ 1,500,000$
 Population in 1896 was

BAYONNE．－This city is in Hudson County．

> BONDS SOLD IN 1894-1895.


Then Due．$|$| ROAD BONDS $1893-$ |
| :---: |
| $5 \mathrm{~g} ., \mathrm{J} \& J$ |
| 550,000 |

REFUNDING BONDS
5s，．．．．．．$\$ 33,000$

## Loans－

.1925
City of Bay－$\quad$ Amount． $\mid$ Bonded debt 1896 ．．．．．．．$\$ 1,614,000$
 Funded road const＇n bds 40,000 Sinking funds
Funded tax bonds．．．．．．165，000 Net debt 1896
Improvement bonds．．．．．410，000 Tax valuation，reai．．．．．．．．11，678， 15,410 Park bonds．．．．．．．．．．．．58，000 Tax valuation，personal．619，660
 Tax bonds．
 Water bonds．．．．．．．．．．．．．．136，000 $\quad$ Population in 1880 was．．．．． 9,0372 New bonds（1897）．．．．．．．．16，000 $\mid$ Population in 1896 （est）．．．． 25,000 6 Of the bonded debt，$\$ 3,000$ bears 7 per cent interest；$\$ 4,000$ bears 6 per cent；$\$ 1,607,000$ bears 5 per cent；$\$ 500$ ，no interest．．This debt Was and is due as follows：in $1897, \$ 102.000 ;$ in $1898, \$ 50,000 ;$ in
$1899, \$ 50,000 ;$ in $1900, \$ 100 ; 000 ;$ in $1901, \$ 39,000 ;$ in $1902, \$ 148,000 ;$ in 1903，$\$ 159,000$ ；in $1904, \$ 5,000 ;$ in $1905, \$ 3,000 ;$ in $1906, \$ 5,000$ ； $\$ 23,000$ ；in 1913，$\$ 41,000$ ：in 1914，$\$ 13,000$ ；in 1915．5．$\$ 48,000$ ；in 1916， $\$ 29,000$ ；in 1917，$\$ 1,500$ ；in 1918，$\$ 96,000$ ；in 1919，$\$ 121,000$ ；in 1925， $\$ 33,000$ ；$\$ 500$ on demand．

## BELLEVILLE．－

This township is situated in Essex County．
LOANS－When Due．
 6s，J\＆D，$\$ 8,500$ ．．．．．．．．June 1， 1900 （Subject to call at any time．） IMPROVEMENT BONDS－ 4s，J\＆D，\＄50，000．．．．．．Dec．1， 1919 （Subject to call after Dec．1，1909） Subject to coll after July 1， 1925 Population 1894 （estimate．．．．．3，48 INTEREST on the Woodside bonds is payable at the Newark City Savings Bank Now the the Howard Savings Institution，Newark，N．I．

## BERGEN COUNTY．－C．I．Blauvelt，Clerk．

The county seat is Hackensack．

LOANS－When Due．Tax valuation，real．．．．．$\$ 21,989,971$ | BOUNTY BONDS $(\$ 500)-$ |  |
| :---: | :---: |
| 78, Jan．，$\$ 96,000 \ldots .1898$ | to 1905 |\(| \begin{aligned} \& Tax valuation，person＇l <br>

\& Total valuation 1896．． 24,186,139\end{aligned}\) 5， （212，000 due yeary on Jan．1） otal debt March 1，1897．．$\$ 96,000$ Population in 1895．．．．．．．．．．．65， 251 INTEREST is payable at the Hackensack Bank，Hackensack，N．J．
BERNARDS．－This township is in Somerset County．
LOANS－When Due．Tax valuation，personal．$\$ 365,860$ REFUNDING BONDS－Total valuation 1896．．．．2，354，077
 Total debt 1897．．．．．．．．．．．$\$ 120,400$ Tax valuation，real．．．．．．．．1，988，217

## BLOOMFIELD．－Wm．L．Johnson，Clerk．

Bloomfield is in Essex County．
LOANS－When Due．｜Total debt Jan．1，1897．．\＄171，500 $5 \mathrm{~S}, \mathrm{M} \& N, \$ 42,500 \ldots$. Nov． 1,1897 Total valuation $1896 \ldots . .3,411,32$
 Bonned debt Jan．1，97．\＄42，500

TAX FREE．－All of the above bonds are exempt from taxation．
INTEREST is payable at the Bloomfield National Bank．
BOUND BROOK．－F．N．Voorhees，Mayor．
This borough is in Somerset County．

Bonded debt Sept．1，＇97．．\＄24，000 $\mid$ Total valuation 1897．．$\$ 1,265,755$ Floating debt．．．．．．．．．．．．．．．．3，000 Assessment about $1_{2}$ actual value Total debt Sept．1，1897．．27，000 Tax rate（per \＄1，000）1897．\＄17．50 | Assessed valuation，real． 879,440 | Population 1897 （est．）．．．．．．．．．2，200 |
| :--- | :--- | :--- |
| Assessed valuation，pers＇1 386,315 | Population 1890．．．．．．．．．．．．．． 462 |

BRIDGETON．－\｛ E．APPELGATE，Mayor．
This city is situated in Cumberland County．

| LOANS－When Due． | Interest payable at Bridgeton． |
| :--- | :---: |
| Sotal debt Sept． $1,1897 .$. |  |
| SONDS |  | | 5 s, Oct．，$\$ 10,000 \ldots . .$. Aug．1， 1899 | Total debt fund，etc．．．．．．．． 5,000 |
| ---: | ---: | ---: |
| Sinking |  |
| 50.000 |  |

 412 S，M $k$ S， $21,000 . . . . . . . . . . . . . . . . ~$
（ $\$ 3,000$ due rearly） 1912
WATER BONDS－
6s，F\＆A，$\$ 47,000 . . .$. Aug． 1,1898
6s，F\＆A，$\$ 47,000 \ldots . .$. Aug． 1,1898
（ $\$ 3,000$ due yearly）to Aug． 1,1913
Assessment is $1_{2}$ actual value． Total tax（per $\$ 1,000$ ）．．．．．．．$\$ 17 \cdot 00$

BURIINGTON．－This city is in Burlington County．

 4s，J\＆J，$\$ 10,000 \ldots .$. July 1,1901 4s，J\＆D，14，000．．．．．．Dec．1， 1921 Subject to call after Dec． 1,1901 PAVING BONDS－ 4s．．．．．．，$\$ 16,500$ ．．．．．．．．．．．．．．．．． 1906 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 400$ Township Bonds－ TOWNSHIP BONDS－．．．．．．．．．．．．． 1898 $1-10$ yrs．Population in 1880 was．．．．．．．6，090 TAX FREE．－All bonds issued by this city are exempt from taxation．

BURIINGTON CO．－County seat is Mount Holly． The County has no bonded debt．｜Total valuation，1897．\＄23，573，052 Floating debt May，＇97－$\$ 74,815$｜Total tax（per \＄1，000） $1897 . \$ 10 \cdot 66^{\circ}$ Tax valuation，person＇l 5，627，584

CAMDEN．－ $\begin{aligned} & \text { J．L．WESTCOTT．Mayor．}\end{aligned}$
This city is in Camden County．

| LOANS－ <br> NAME AND PURPOSE | Rate．Payable． | When D | tstand＇$g$ ． |
| :---: | :---: | :---: | :---: |
| NAME AND PURPOSE． Bountys loans， 1864 |  | July 1， 1898 | \＄20，000 |
| do 1864 | 6 J \＆J | July 1， 1900 | 20，000 |
| City hall， 1874 | 7 J \＆J | Jan．1， 1903 | 75，000 |
| Fire department， 1 | 4 A \＆ 0 | Oct 1， 1909 | 15，000 |
| Floating debt， 1872 | 7 J \＆J | July 1， 1902 | 75，000 |
| do 187 | $7 \quad$ M \＆N | May 1， 1906 | 130，800 |
| do 188 | 4 J \＆J | July 1， 1911 | 218，000 |
| do | 4 J \＆J | Jan．1， 1934 | 34，000 |
| Funding， 1886 | 4 J \＆D | June 1， 1916 | 40，000 |
| do 1872 | 4 J \＆D | Dec．1， 1902 | 35，000 |
| Interest account， 18 | 7 J \＆J | Jan．1， 1904 | 25，000 |
| do | 7 J \＆J | Jan．1， 1905 | 25，000 |
| Park bonds， 1 | 4 J \＆J | Jan．1， 1922 | 75，000 |
| Pay bonds， 18 | 7 J \＆J | Jan．1， 1907 | 25，000 |
| chool bonds． | 7 J \＆D | Dec．1， 1897 | 1，000 |
| Street improven | 4 M \＆S | Sept．1， 1927 | 200，000 |
| Water bonds， 1872 | 7 J \＆J | July 1， 1900 | 100，000 |
| do 1887 | 4 J \＆J | July 1， 1912 | 50，000 |
| do 1887 | 4 J \＆J | July 1， 1917 | 50，000 |
| do 189 | 4 J \＆D | Dee．31， 1919 | 95，000 |
| do 1892 | $4^{1} 2$ | 1922 | 95，000 |
| do 1893 | $4{ }^{12} \mathrm{~J}$ d J | Jan．， 1923 | 95，000 |
| do 1896 | 4 J \＆D | June 1， 1926 | 600，000 |

TOTAL DEBT，SINKING FUND，ETC．－The subjoined statement the years 1894，1895， 1896 and Sept．1， 1897.

Total bonded debt．．．．Sept．$\$ 1,1897 . \quad 1898,800 \quad \$ 1,254,800 \quad \$ 1895 . \quad 181894$. $\begin{array}{rrrrr}\text { Total bonded debt．．．．} \$ 1,898,800 & \$ 1,254,800 & \$ 1,217,000 & \$ 1,217,800 \\ \text { Floating debt．．．．．．．} & 30,000 & 30,000 & 30,000 & 60,000\end{array}$ Sloking fund．

30,000
28,500
The city water works in 1897 were valued at $\$ 838,975$ ，and the eity perty，etc．，at $\$ 345,330$ ．
ASSESSED VALUATION－The oity＇s assessed valuation and tax Rears．Real．Assessed valuation－Persmal Totale of Tux

|  |  |  |  | Rate of Tux |
| :---: | :---: | :---: | :---: | :---: |
| Years． |  |  |  |  |
|  |  | ，228，25 |  |  |
| 1896 | 22，550，702 | 1，761，350 | 24，312，052 | 22.00 |
| 189 | 24，616，920 | 1，744，200 | 26，361，120 | $19 \cdot 00$ |
| 1891 | 17，141，770 | 1，416，610 | 18，555，380 | $24 \cdot 50$ |
| 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 first time made at full eash
POPULATION－In 1890 population was 58,313 ；in 1880 it was 63，467．

CAMDEN CO．－M．F．Iviss，County Collector． County seat is Camden
WAR \＆PUB．B＇LD＇G．When Dre 7 s ，June 1，$\$ 10,000 \ldots .$. June 1， 1898 78 ，June $1,10,000 \ldots . . J u n e ~ 1,1899$
58，Jume 1， $10,000 \ldots . . J$ Jne 1， 1900
58, June 1，$\$ 16,000 \ldots$ June 1， 1908
Population in 1880 was．．． 62,942 INTEREST is payable at the First National Bank，Camden，N．J．
CAPE MAY．－$\left\{\begin{array}{l}J A M E S M . ~ E . ~ H I L D R E T H, ~ M a y o r . ~ \\ J . ~ A S H T O N ~ W L L L I A M S, ~ R e c o r d e r . ~\end{array}\right.$
This eity is in Cape May County．
LOANS－When Duce．

 REDEMPTIOS，ETC－ $1890-1,1910$ REPUNDING BOND－
58, AdEO， $818,600 . . .$. Apr．1， 1899

 | $5 s$, A\＆O， | $19,800 \ldots .$. Oct． 1, |
| :---: | ---: |
| $5 s, J \& J$ | $4,300 \ldots . . . J a n . ~ 1, ~$ |

Intereat is payable at Cape May． Total debt Aug．1，1897．S112，700 Net debt Aug．1，1897．．．． 109,200 Tax valuation，real ．．．．．．1，600，000 Tax valuition，personal． 174,100 Total raluation $1896 \ldots . .1,774,100$ Assessment is \＆actual value． Tax rate（per 81,000 ） $1897.824 \cdot 00$
Population In 1890 was ．．．．．．2，136 Population in 1890 was ．．．．．．． 1,136 Population in 1895 was（est．）． 2,700

EAST ORANGE．－\｛ $\left\{\begin{array}{l}\text { A．H．RYAN，President，} \\ \text { ALONZO DUNKLEE，Anditor．}\end{array}\right.$ This township is in Essex County LOANS－

When Due．
$5 \%$
5has，（8300 dne yearly）1898－1903
58，．．．．．（\＄1，500 due yearly， 1901
$5 \mathrm{~s}_{\mathrm{s}} \quad(\$ 4,000$ due yearly．） 1902
$5 \mathrm{~g}, \quad$（\＄1，000 due jearly．）
$59, \ldots \ldots .$. ． $834,000, \ldots \ldots .1898-1901$
4s，．．．．．．．． 82,000 due yearly．） 1899
SWWER BONDS
53 ，₹ar．，$\$ 180,200 \ldots \ldots .1897-1915$
44 g, Var．， $49,000 \ldots \ldots .1897-1916$
44，var．， $8115,000 \ldots \ldots .1897-1909$
4s，J\＆J， $216,000 \ldots \ldots . . .1897 \mathrm{~J}$ 1， 1899
$\begin{aligned} & \text {（ } 88,000 \text {＇due 马early）to July } 1 \text { ，} 1924 \\ & \text { BTREET IMPRovEM＇т Bosbs－}\end{aligned}$
$\begin{aligned} & 58 \& 68,8178,41884 ., 1 \cdot 10 \text { yearly．} \\ & \text { TAX ARTEARAGE BoND8 }\end{aligned}$
$\begin{aligned} & \text { Bonded debtMar．1，} 97 . . .8929,719 \\ & \text { Floating debt．．．．．．．．．．．．．．} 100,000\end{aligned}$
$\begin{aligned} & \text { Floating debt．．．．．．．．．．．．} 100,000 \\ & \text { Total debt Marcli 1，} 97.1,029,719\end{aligned}$
$\begin{array}{ll}\text { Sinking funl．．．．．．．．．．．．．．} & 119,240 \\ \text { Net dobt March 1，} & 1897 . . \\ 910,479\end{array}$
$\begin{aligned} & \text { Net dobt March 1，1897．．} 910,479 \\ & \text { Total valuation } 1897 \ldots .15,113,050\end{aligned}$
Toxal vatuation（per $\$ 1,000$ ）．．．．．$\$ 25 \cdot 00$
$\begin{aligned} & \text { Pax rate（per } \$ 1,000 \text { ）．．．．．．．} 825,282 \\ & \text { Population in } 1890 \text { was．．．．．．} 8,349 \\ & \text { Popalation in } 1880 \text { was．．．．．}\end{aligned}$
$\begin{aligned} & \text { Popnation in } 1880 \text { was．．．．．．8，349 } \\ & \text { Population in } 1897 \text {（est．）．．．20，000 }\end{aligned}$

ELIZABETH．－\｛JNO，O．RANKIN，JR，Mayor．
Thls eity got into flnanclal dificalties through making extensive ocal improvementa．Intereat was defaulted February 1， 1879 ，and a per cent bonds dated July 1．1882，were issued In exohange for the old 7 per cent bonds turned in at 50 per cent of their tace value．The hoiders of the remalning 81,500 of enadjusted bonds are unknown． Elizabeth is in Union Connty．
 Ainustment bondu， 1882 ．．．．．．．．$\frac{4}{7} \mathrm{~J}$ \＆J July $1,1922 \$ 3,274,520$

| Old bonds nnadusted．．．．．．．．．．．．． | 7 | 5 | $\ldots .$. |
| :--- | :--- | :--- | :--- |
| Sehool bonds．．．．．．．．．．．．．．．．．． | 1898 to 1905 | 89,000 |  |

A sinking frand of about $\$ 75,000$ per annam is applled to redemp－
on of outatanding bonds．
INTEREST is pald by the Meroantile Truat Company of New York．
TOTAL DEBT ETC－Total bonded debt August 1，1897，incind－ lag unadjusted bonds，was $\$ 3,365,020$ ．Bonds are all exempt from city ax．
ASSESSED VALUATION－The city＇s assessed valuation and tax
tate at diferent perlods have been as follows： Aate at different perlods have been as follows：

| Years． | Real． | Personal． |  | Rate of Tax $\text { per } \$ 1,000^{-}$ |
| :---: | :---: | :---: | :---: | :---: |
| 1897 | \＄15，119，100 | \＄1，797，200 | \＄16，916，300 |  |
|  | $14,796,650$ $14.710,750$ | 1，780，300 | 16，576，950 | $8 \cdot 80$ |
| 189 | 14，530，075 | $1.678,775$ | 16，455，550 | 8．80 |
| 1893 | 14，248，050 | 1，719，918 | 15，968，868 | 29.80 |

The tax rate in 1897 includes State tax，$\$ 2 \cdot 70$ ；county tax，$\$ 5 \cdot 40$ ；
ofty tax，$\$ 20 \cdot 50 ;$ total，$\$ 28 \cdot 60$ per $\$ 1,000$ ， ofty tax，$\$ 20 \cdot 50$ ；total，$\$ 28 \cdot 60$ per $\$ 1,000$ ．
POPULATION－In 1895 was 43765 ；in 1890 population was 37 ，
764 in 1880 titwas $28,229:$ in 1870 it was 20,832 ．

## ESSEX COUNTY．－Ed．L．Conklin，Auditor．

 LOANS5s，A 80 ， 84,588 ．．．．Apr． 30,190
（ 10.000, Caney＇riy to July 1,1898

46，F\％A，$\$ 1,500,000$ ．Ang． 1,1926

Prinelpal and interest of the park bonde are pay

INTEREST on the $\$ 1,000,000$ issue of park bonds is payable by the
United States Mortgage \＆Trust Company，New York Oity $\$ 1,500,000$ issne of park o Trust Company，New York City；on the of New York City and Seligman bros．of Londory；on all other bonds at the Manufacturers＇National Bank，Newark，N．J．

FRANKLIN．－R．Y．M．CHASE，Chairman．
This township is in Essex County．


FREEHOLD．－Daniel D．Denise，Commiss＇r． This town is in Monmouth County．

GLOUCESTER CITY．－$\left\{\begin{array}{l}\text { JOHN BEASTON，Mayor，} \\ G .\end{array}\right.$
This city is in Camden Countr．
LOANS－When Due

$6 \mathrm{~s}, \ldots \ldots . . \$ 820,000 \ldots . .1914$ to 1923
$5 \mathrm{~s}, \ldots \ldots . \quad \$ 10,000 . . .1924$ to 1928
$58, \quad(\$ 2,000$ due yearly．）$\quad 1932$
$58, \ldots \ldots(\$ 8$, ，$\$ 2,000$ due yearly $)$ to 1932
$48, \ldots . . \$ \$ 31,000 \ldots 1898$ to 1913
Bonded debt Feb． 12 ＇97．$\$ 92,000$
Floating debt．．．．． Total debt．．．．．．．．．．．．．．．．．．．．．．． 94,500 Cash assets．．．．．．．．．．．．．．．．．．． 2,317 Net debt Feb，12，1897．．92，183 Water debt（included）．．． 69,000 Tax valuation，real．．．．．．1，556，070 Tax valuation，personal． 294,700 Total tax（per $\$ 1,000$ ）$\ldots \quad 20.1,850,770$ Population in 1890 was．．．．．．6，564

GLOUCESTER CO．－A．S．Barber，Jr．，Co． Collentor．
County seat is Woodbury．
LOANS When Due．Interest payable in Woodbury
CoURT HOURE BoNDS－ 4s，M，．kN，$\$ 10,000 \ldots$ ．．．．．Nov． 1,1897
（k5，000 dueyearly）to Nov． 1,1898 ROAD BosDs $48, \ldots \ldots$. $48, \ldots . . .815,000$ ．．．． 1898 to 1907 TAX FREE－All of the county＇s Tax yaluation，real．．．．．12，493，504 Tax valuation，personal $3,928,062$ $\begin{array}{llll}\text { Total valuation } 1897 \ldots & 16,421,566 \\ \text { County tax（per } \$ 1,000 \text { ）}\end{array}$ $\begin{aligned} & \text { County tax（per } 81,000 \text { ）} \\ & \text { Population in } 1890 \text { was }\end{aligned} \quad 28,649$ $\begin{array}{lr}\text { Population in } 1890 \text { was } & 28,649 \\ \text { Population in } 1880 \text { was } & 25,886\end{array}$ are exempt from taxatio

## GUTTENBERG．－JoHN ZELLER，Chairman．

This town is in Hudson County．
LOANS－When Due．I Tax valuation，personal．$\$ 45,750$ 7s，．．．．．．$\$ 72,474 \ldots \ldots . .$. Past due Floating debt．．．．．．．．．．．．．．．．．．．$\$ 11,315$ Total debt 1896．．．．．．．．．．．．．．． 8183,789
HACKENSACK．－This town is in Bergen County
Bonded debt sept．6，＇97 $\quad \$ 57,400 \mid$ Total valuation 1896 ． $82,607,000$ Flosting debt．．．．．．．．． 50,000 Assesm＇t about $30 \%$ actual value．
 $\begin{array}{ll}\text { Assessed valuat＇n，real，} & 2,300,0 c 0 \\ \text { Assessed valuat＇} \mathrm{n}, \mathrm{pers} \text {＇} \\ 302,000\end{array}$

HACKETTSTOWN．－This town is in Warren County


 do do do
Bonded debrt Aprl1，12，000． $1997 . \$ 69,000$

Population 1897 （est．）．．．．．．．．．．2，500
HARRISON－\｛ $\begin{aligned} & \text { P．J．JATRNER，President．} \\ & \text { E．J．GRACE，Treasurer．}\end{aligned}$
This eity is in Hudson County．
LOANS
When Due．

## SOHOOL BONDA－

78，J\＆J，$\$ 14,700$ ． 5s，May， $22,000 \ldots . . .1897$ to 1903 STREET TMPROVEMENT BONDS－
$58 \& 68, J \& J$, ； $261,800 . J u l y ~$
1,1911 WATER BONDS－ $68, J \& \& J, \$ 40,000 \ldots .$. July 1， 1916
Town HAL BOND8－ 58，J\＆AJ，\＄16，000．．．．．Ji1y 1， 1913 Bonded debt Dee． $10,196.9354,000$

Floating debt eo， 10,189 $\$ 53,453$
407,953 sinking fund．．．．．．．．．．．．．．6，711 Net debt Dec． $10,1896 .$. ． 401,242 Tax valuation，personail． 289,737 Tot val．（less exe＇pt）＇96\＄3，286，697 Total tax（per \＄1，000）1897，825•40 Population in 1890 was．．．．． 8,338 Population in 1896 （est．）．．．．10，000

HIGHTSTOWN．－This borough is in Mercer County．
WATER LOAN－$\quad 1900$ to 1919 ｜Assessed valuation $1896 \$ 800,000$ $58, \ldots . . .(820,000 \ldots . .1900$ to 1919 Tax rate（per $\$ 1,000$ ）1896．． $81 \cdot 57$ Total debt Sept．1，1897．．$\$ 20,000 \mid$ Population 1897 （est．）．．．．．．．．．．2，000

HOBOKEN．－$\left\{\begin{array}{l}\text { LAWRENOE FAGAN，Mayor．} \\ \text { JAMES SOUTH，Treas．}\end{array}\right.$
Hoboken is in Hudson County．

＂e，＂coupon bonds；＂r，＂registered bonds．
PAR VALUE OF BONDS－A is $\$ 1,000$ ； B is $\$ 5,000$ ； C is $\$ 10,000$ ；
INTEREST＇on registered bonds is payable at the City Treasurer＇s office．Coupons are payable by the First National Ban
and interest on water bonds at Water Registrar＇s office．

TOTAL DEBT，ETC．－The subjoined statement shows Hoboken＇ otal municipal debi，the simking fing debt，the following dates May 3，1897．May 4，1896．May 6，1895．May 7，1894． Sotal bonded debt． \begin{tabular}{rrr}
May 3，1897．May 4，1896．May 6，1895． <br>
$. \$ 1,264,000$ \& $\$ 1,038,000$ \& $\$ 1,042,000$ <br>
\hline- \& 36,029 \& 8,551

 Net debt．．．．．．．．．． 

$\$ 1,227,971$ <br>
$\$ 1,029,449$ <br>
\hline$\$ 1,040,505$ <br>
$\$ 1,034,621$
\end{tabular} Floating debt．．．．．．．．．．．．．．．．．$\$ 130,101 \quad \$ 136,667 \quad \$ 116,673$ The sinking fund receives yearly a portion of the license

CITY PROPERTY－The city owns parks，public buildings，a water system and other assets amounting to over a million dollars．
ASSESSED VALUATION－The city＇s assessed valuation（about been as follows：

|  | Real | Personal | Total | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |

POPULATION－In 1890 po
30,999 ；in 1870 it was 20,297 ．
HOLLY BEACH．－W．H．Bright，Treasurer． This borough is in Cane May County．
IMPROVEMENT BONDS－ $1911 \left\lvert\, \begin{aligned} & \text { Total valuation in } 1896 . \$ 216,479\end{aligned}\right.$
 Floatiag debt．．．．．．．．．．2，000 Population 1890．．．．．．．．．．．．．．．．．．．．．．．． 217 Total debt Sept． $\mathbf{1}, 1897 . . \quad 31,500$

## HUDSON CO．

This county contains the cities of Jersey City，Hoboken and Bayonne． The county seat is Jersey City．

LOANS－
BRIDGE BOND
$5 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 31,000$ ．
$4 \mathrm{~s}, \mathrm{~J} \& J, \quad 5,000$ ．．．．Jan．1， 1898 $4 \mathrm{~L} 2 \mathrm{~g}, \mathrm{M} \& \mathrm{~S}, \$ 100,000 \mathrm{~g}$ c．Sept．1，1918 4 s ，J\＆J， $110,000 . . . . . . . .$.
 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 130,000$ ．．r．Jan．1， 1898 （\＄10，000 due yearly）to Jan． $1, ' 10$
$3 \mathrm{~s}, \mathrm{~J} \& J, ~ \$ 22,000$. r．Jan．1， 1898 3s，J\＆J，$\$ 22,000$ ．．．F．Jan．1， 1898 3s，J\＆J，$\$ 1,000$ ．．r．Jan．1， 1909 $41_{2 s}$ ，M\＆N，100，000．．r．Nov $41_{2} \mathrm{~s}, \mathrm{~J} \& J, 500,000$ c\＆\＆r．Jan．1， 1923 $4^{2} 28, \mathrm{~J} \& J, \quad 250,000$ c\＆r．Jan．1，1923
$4{ }^{1} 2 \mathrm{~g}, \mathrm{~J} \& J, \quad 500,000 \mathrm{~g} . \mathrm{c} \& \mathrm{r} . \mathrm{J} a n .1,24$

LOANS－When Dre．
PUBLIC ROAD BONDS－（Con．） $41_{2} \mathrm{~s}, \mathrm{~J} \& J, \$ 600,000$ ．c．Jan．1， 1925 4 s ，A\＆O， $24,000 \mathrm{r} . . . \mathrm{Oct} .1,1902$ 4s，A\＆O， 38,000 r．．．．．Oct． 1,1903 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 38,000 \mathrm{r} . .$. ．Oct． 1, $4 \mathrm{~s}, \quad \mathrm{M} \& \mathrm{~N}, 200,000$.
PURCHASE BONDS－
${ }^{1} 2$ S，$\ldots$ ．$\$ 73,000$ r．．．．Nov． 6s，J\＆J \＄25ARS BONDS－ 6s，J\＆J，2250，000 c\＆r．Jan．1， 1905
$5 \mathrm{~s}, \mathrm{~J} \& J, 300,000$ r．．．．Jan．1， 1898 5s，J\＆J， 318,000 c\＆r．May 19， 1901 WAR RENEWAL BONDS－
5s，M\＆S，$\$ 854,000$ e \＆T．Jan．1， 1905

INTEREST is payable by the First National Bank，Jersey City，N．J． TOTAL DEBT，ETC．－The bonded debt in 1896 was $\$ 4,277,800$ ； floating debt，$\$ 62,974$ ：total debt，$\$ 4,340,774$ ；sinking fund，$\$ 1$,
net uebt，$\$ 3,121,233$ ．The net debt in 1895 was $\$ 2,600,664$ ．
ASSESSED VALUATION and tax rate have been as follows：

$133,495,054 \quad 5.60$
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．－$\left\{\begin{array}{l}\text { EDWARD HOOS，Mayor．} \\ \text { GEORGE R．HOUGH，C }\end{array}\right.$
Jersey City formerly suffered greatly from difficulty in polleoller． taxes and assessments．Under the Martin Act，however，passed some years ago by the Legislature，arrears of taxes are made liens on the property，and if not paid within three years the property can be sold to satisfy them．The city has also succeeded in adjusting the taxes
with the railroads．and the latter now pay into the treasury about $\$ 225,000$ annually．In 1897 the Tax Commissioners of the eity made an estimate of the city property owned and put the total vaiue at $\$ 4$ ，－
250,000 ．The figures below for 1896 and 1895 give the old valuation and did not include property acquired in recent years．Jersey City is in Hudson County．

 Improvements．．．．．．．．．．．．．．．．．． Police headquarters． 7
4

## a $\$ 1,000$ each．$\dagger$ Secured by special sinking fund．

\＆Wholly in sinking fund． $\mathbf{z}$ These are assessment bonds
INTEREST on bonds is paid by the Merchants＇Exchange National Bank of New York City．
TOTAL DEBT，ETC．－The city＇s total bonded debt．on Dec．1，1896， bonds and $\$ 5,136,000$ of water bonds．The floating debt at that date was $\$ 593,196$ ．The subjoined statement shows Jersey City＇s total
municipal debt，the resources held by the city against the same，also municipal debt，the resources held by
the water debt，on the following dates：


SINKING FUNDS－The sinking funds，all of which are invested he citys

$\$ 88,569 \quad \$ 2,258,095 \quad \$ 2,346,664$
CITY PROPERTY．－The city owns its water works which are self－
sustaming．
ASSESSED VALUATION．－The city＇s assessed valuation and tax
rate have been as follows： rate have been as follows：－Assessed Valuation．Tax Rate

|  | Real． | Personal． | Total． | 1，000． |
| :---: | :---: | :---: | :---: | :---: |
| 1896 | \＄81， 20.120 | \＄7，040，230 | \＄88，060，350 | \＄27．40 |
| 189 | 81．968，790 | 7，370，832 | 89，349，622 | 27－40 |
| 1894 | 79，551，020 | 7，029，950 | 86，580，970 | $27 \cdot 50$ |
| 1890 | 73，059，265 | 5，898，150 | 78，957，415 | $26 \cdot 40$ |
| 1886 | 61，894，739 | 4，985，200 | 66，879，939 | $29 \cdot 40$ |
| 1880 | 54，122，875 | 5，343，815 | 59，466，690 | $28 \cdot 00$ |

POPULATION．－In 1890 population was 163,003 ；in 1880 it was
20,722 ；in 1870 it was 82,546 ．


LOANS- When Due. 58, J\&D $, \$ 14,000$... 1898 to 1904
 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 000$ yearly on May 1.1 .192


 58, Mds, $4,000 \ldots . .1898$ \& 1899 68, ATER $\$ 858,000 \ldots .$. Oct. 1,1917 68, A\&O, \$58,000....Oet. 1,1917 $5 \mathrm{~s}, \mathrm{M} .68,12,000 \ldots . .0 \mathrm{ct}$. 1,1917 $5 \mathrm{~s}, \mathrm{~A} d \mathrm{O}, 13,000$..Oct. 18,19 d ${ }^{\prime} 20$ 58, AdO, 11,000 ..Oot. $1,1919-20$
Bonded debt Aug. 1,'97. $\$ 487,000$ Tax valuation, personal 398,350 Total valuation $1896 \ldots . .3,754,250$ Tax rate (per \$1,000)..
Population in 1890 was...... 7,064

The assets of the townshlp in 1897 amounted to $\$ 670,21453$, Of this amomit $\$ 11,35687$ was cash; $\$ 143,200$ value of real estate;
 taxes, 898,$27676 ;$ other assets, 8175,61394
INTEREST on the redemption bonds is payable by the Central
Trust Company, New York; on the street fmprovement bonds by the Trust Company, Jew York; on the street improvement bonds by the National Newark Bankiog Company; on the sewer bonds due Sept. 1, 1901, and on 85,000 due annualy at the Ger

LONG BRANCH.-Long Branch is in Monmouth County. Bonded debt 1896.....
Bloating debt.
S


 | Tax valuation, real.... | $9,686,150$ | Population In 1890 was.....7.231 |
| :---: | :---: | :---: |
| Tax valuation, personi |  |  |
| $1,216,480$ | Population in 1880 was..... 3,833 |  |

MADISON.-J. P. Albright, Mayor.
This borough is in Morris county. Bonds are tax exempt.
 55, At0, \$15,000 - ........... 1910
 Subject to call Apr . 1 , 1903 .
250, F\&A, $524.000 \ldots 1898$ to 1909 5s, AkO, 10,000 . ,000......... ............ 1920 5s, $\Delta \& 0 ; 10,000$.................. 1921 Total debtio Mar. 1897, 8179,200 Total debt in Mar., 1897, 8173,200
Tax valnation Mar, 1895.2,006,177 Tax valuation Mar,1895,2,006,177 Assessment is ${ }^{2}$ actual value. $4 \mathrm{~L}_{23}$, FikA, 81.000 . yearly.

$$
\begin{aligned}
& \text { Assessment is } 2 \text { actual value. } \\
& \text { Total tax (per } \$ 1,000) \ldots . . \$ 18 \cdot 60
\end{aligned}
$$

$$
1^{\circ}
$$

INTEREST Is payable at the First National Bank of Madison
MAYWOOD.-P. P. Aikerman, Collector. This borough is in Bergen County.
LOANS- When Due.
RoAD TrProverent Bosds- $\begin{aligned} & \text { Floating debt. } \\ & \text { Total debt Sept. }\end{aligned}$ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \mathrm{~S}, \mathrm{~S} 2.000 \ldots \ldots 1899$ to 1910 Asseased sept. $1,1897 . \quad 19,750$ ( $\$ 1.000$ annually.) 1910 School ButLotwa Bontes$58, J k D_{x} \quad$ s $50000, \ldots . .1901$ to $1914 \mid$ Assesament about $L_{2}$ actual value. Bonded debt Sept. 1, '97.) s19,000 $\left\lvert\, \begin{aligned} & \text { Tax rate (per } 81,000 \text { ) " } 96 . . .826 \cdot 40 \\ & \text { Populatlon } 1897 \text { (est) ..............350 }\end{aligned}\right.$

## MERCER CO.-S. Walker, Collector.

 County seat $\qquad$ an BLIDANS BomWhen Due. $\left.\right|_{48, \ldots \ldots .5} ^{\text {Deficiger Bonds- }}$ $5 \mathrm{~s}, \mathrm{c}$ (Part due $\$ 120,000$.... Feb. 1, 1896
(o Feb. 1, 1909 FOAD IMPT. BONDS
\$100,000 die yearln ...Dee. 1, 1897
MIDDLESEX CO.-David Serviss, Collector. County seat is New Brumswick. LOANS-
BrtDOE BOND
$7 \mathrm{~s}, \mathrm{~A} k 0,85,250$ , J\&J, 860,000 ......... Jan. 1, 1898 $(\$ 10,000$ due Jely) to Jan., 1903
EENEWAL BoNDs-

 $\begin{array}{lll}48, ~ J \& J, & 1,000 . . J a n . ~ 1, ~ & 1899-99 \\ 48, ~ J d \& J, & 18,000 \ldots . . J a n ., ~ 1898-02\end{array}$ 4s, JdaJ, $820,000 \ldots$.... $1904-1907$
( \&5,000 due yeariy on Jan. 1.)
4s, JdeJ, 810,000 ..Jan. 1,'1908-09 4 s, JdJ, $\$ 10,000$. Jan. $1,1908,09$
Bonded debt Feb. 1, '97. $\$ 153,750$ Bonded debt Feb. 1, '97., $\$ 153,750$
Floating debt............. 30,000 Floating debt.,...... 30,000
Total debt Feb. 1, 1897 183,750
Tur valuation 1896. State achool tax (per $\leqslant 1,000$ ) . $2 \cdot 2 \cdot 64$ County tax (per 81,000 )......61, 66
Population 1890 was......61,754
Population 1895 (est.).....70,057 wick, N.J.J. is payable at the County Collector's offlce, New BrunsTAX FREE. - All bonds issued by this county are exempt from
taxation.

## MONTCLAIR.-Silas Stuabt, Treasurer

 This townahip is situated in Esaex County.

 $5 \mathrm{~s}, \mathrm{Md} \mathrm{N}, \$ 145,000 . . . . .1910-1918$
$(\$ 15,000$ due y early on Nov. 1.) SCHOOL BONDS
$53, J \& J, 8112,000$ duly on July 1.) 53, Jed, $8112,000 \ldots . . J$ uly 1,1902
Bs, FidA, 1,500....... 1897-1899 Ss, F\&A, $\$ 2,000$.............1900-190 1901


( 11,000 due yearly on Ang. 1.)
INTEREST on the railroad bonds is payable at the office of the
Mutaif Feneft Life Insurance Co., Newark, N. J.; on the $\$ 150,000$ of
sewer bonds at the National Shoe \& Leather Bank of New York City;
on all other issues at the Bank of Montelair, Montclair, N. J. TAX FREE.-All bonds are exempt from taxation.

## NEPTUNE TOWNSHIP SCHOOL DIS-

## TRICT.

This district, situated in Neptune Township, is in Monmouth Co LOANS- School bonds, $5 \mathrm{~s} \ldots \ldots . . \quad \$ 85,800 \left\lvert\, \begin{aligned} & \text { Total valuation } 1896 \ldots . . . \$ 2,582,609 \\ & \text { Assessment abont }\end{aligned}\right.$ Road bonds, 5 s........... 11,252 Tp.tax rate (per \$1,000)'96. \$19•70 Bonded debt Aug. 1, $97 \quad 97,052$ Sohool tax (per $\$ 1,000$ ) ${ }^{\prime} 96 .{ }_{4} .09$ Assessed valuation,real $2,469,049$
Assess. valua, personal
113,560 Assess. valua, personal 113,560 $\qquad$
NEW ARK.- \{JAMES M. SEYMOUR, Mayor.


INTEREST is payable at the oflice of the City Treasurer and at loca
TAX FREE.-The elty's bonds are all exemnt from taxation.
TOTAL DEBT SINKING FUNDS, ETC.-The subjoined statement shows Newark's total bonded debt, the sinking fund held by the eity
against the same, and water debt, on Jan. 1, 1897, and in 1896 and 1894:
 Blnking funds.......................... $2,784,653 \quad 12,900,315 \quad 3,291,895$ $\begin{aligned} & \text { Net bonded debt .......... } 810,988,347 \$ 11,259,685 \\ & \$ 7,717,000\end{aligned} \underset{\$ 7,677,000}{\$ 1,44,105}$ $\begin{array}{lll}\text { Water debt (ineluded above).. } \$ 7,757,000 \quad \$ 7,717,000 & \$ 7,677,000 \\ \text { Temporary loans (additlonal). } \$ 932,000 \quad \$ 660,000 & \$ 331,000\end{array}$ The sinking fund receives each year an amount equal to about 3 per cent of the bonds outstanding.
Temporary loan bonds are only issued against suoh assets as unpaid taxes of the last two years whtch are not applied to the payment of tax-arrearage bonds, and anpaid asseaments for street paving and sewer improvements.
DEBT LIMITATION.-The city's debt is limited by law to 15 per ASSESSED VALUATION.-The city's assessed valuation and tax cent of aotual value:

|  |  |  | Total | Total |
| :---: | :---: | :---: | :---: | :---: |
|  | Real | Personat | Assessed | Tax per |
| Years. | Estate. | Property, | Valuation. | \$1,000. |
| 1896 | 3108,872,790 | \$26,130,716 | \$133,483,311 | \$19.60 |
| 1895 | 106,012,950 | 25,587,787 | 130,085,787 | 19.80 |
| 1894 | 102,412,335 | 27,285,668 | 129,698,003 | $18 \cdot 20$ |
| 189 | 97,665,790 | 25,964,764 | 123,630,554 | $18 \cdot 70$ |
| 1890 | 88,729,905 | 25,265,475 | 113,995,425 | $18 \cdot 20$ |
| 1880 | 65,733,315 | 17,631,095 | 83,364,410 |  |

## *Less indebtedness sworn off.

POPULATION-In 1890 population was 181,830 ; in 1880 it was 136,008; in 10 it was $105,059:$ in 1895 , according to the state cen
 This city is situated in Middlesex County. As we were going to press October 1, the city was advertising for sale $\$ 98,0004$ per cent refund ng sinking fund bonde.

5s, Yar., $\$ 28,500 .$.
8 EWER Bovas INTEREST on the railroad bond






 38, M\&8,' ${ }^{40,000 . . S e p t .1,1917-18} \mid 78$, M\&N', $50,000 . . \mathrm{Mch} .1,1903-4$

LOANS- $\qquad$ When Due. 78, M\&N, $\$ 100,000 \ldots$......... 1898 78, M\&N, $14,600 \ldots . .1898$ \& 1899 $68, \mathrm{M} \& N, 229,000.1898$ \& 1899 $68, \mathrm{M} \& \mathrm{~N}$,
$6 \mathrm{~B}, \mathrm{M} \& \mathrm{~N}$,
19,500
68,1899 \& 1900 $\begin{array}{lll}68, \mathrm{MdN} & 19,500 \ldots 1900 \text { \& } 1901 \\ 6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, & 18,500 & 1901 \& 1902\end{array}$ 58, Mr AN $, \$ 150,000, \ldots$. May 1, 1913 Tótal debt Apr. 1, 1897 June 1, 1905 Tax valuation, real......6.788,900 Tax valuation, personal, 855,700
Total valuation $1896 \ldots . .7,644,600$ Assesament about 7 , actual Value. Tax rate (per 81,000 )........ 8,656
Population in 1890 was... 8,000
Population in 1497 (est)

| LOANS- <br> When Due. Nov, 1897 | LOANS- $\qquad$ When Due. |
| :---: | :---: |
| 7s, M\&N, $\$ 18,500$............ $\$ 5.000$ due yearly) to Nov. 1, 1990 | $4^{12} 23, M \& N, 68,000 \ldots$. Nov. 1, 1926 |
| M\&N. 30,000....Nov. 1, 1897 |  |
|  |  | ( $\$ 5.000$ due yearly) to Nov. 1, 1900

78, M\&N. 30,000 ....Nov. 1,1897
$(\$ 10,000$ due y'rly) to Nov. 1,1899 .
*The bond issues markel thus (*) in the above table are all held by the sinking fund.
TAX FREE.-The city's bonds are exempt from taxation.
INTEREST on all bonds payable at the National Bank of New
Jersey, New Brunswick, where principal will be payable at maturity. TOTAL DEBT, SINKING FUND, ETC.-The subjoined statement
hows New Brunswick's total municipal 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 debt. $\qquad$ Apr.1,1897. Apr.1,1896. Apr.1,1895. $\begin{array}{llrl}\text { Sinking funds and cash assets..... } & 441,994 & \mathbf{4 4 ,} 51,574,800 & 397,593 \\ & \$ 1,581,800 \\ 362,360\end{array}$

Net debt.
included above
(1900
CITY PROPERTY. - The city owns publio buildings, steam fire engmes, etc., and water works which cost $\$ 493,000$. The gross earn-
ings from the water-works for the year 1896 were $\$ 57,322$ includings from the water-works for the year 1896 were $\$ 57,322$ includ leaving a net income for the year of $\$ 32,403$.
ASSESSED VALUATION.-The city's assessed valuation and tax Real Personal Total Assessed Rate of Tar

|  | Real | Personal | Total Assessed | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Year. | Estate. | Property. | Valuation. | per $\$ 1.000$ |
| 1896. |  |  | \$10,395,491 | \$26.00 |
| 189 | 8,120,000 | \$2,105,000 | 10,225,000 | 26.00 |
| 1894 | 8,058,500 | 2,150,000 | 10,208,500 | 26.20 |
| 1890 | 7,900,000 | 2,150,000 | 10,050,000 | 24.60 |
| 1886. | 4,062,455 | 1,325,850 | 5,388,305 | 41.40 |
| 1880 | 4,173,000 | 1,243,000 | 5,416,000 | 35.81 |

POPULATION.-In 1890 population was 18,603 ; in 1880 it wa 17,166; in 1870 it was 15,058 ; Police census, 1894, 20,338. Population in 1895 according to local figures is 20,000

ORANGE.- $\left\{\begin{array}{l}\text { JOHN GILL, Mayor. } \\ \text { O. G. WILLIAMS, Co }\end{array}\right.$
Orange is situated in Essex County. None of the city's bonds can be retired before maturity.

LOANS$7 \mathrm{~s}, \mathrm{~A} \& 0, \$ 15,000 \ldots .$. Apr. 1,1898
$7 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 10,000 \ldots . . \mathrm{Apr} .1,1899$ POOR HOUSE BONDS $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 4,000 \ldots . .$. Dec. 1,1897 '\$1,000 due yearly) to Dec. 1, 1900 $5 \mathrm{~s}, \ldots \ldots, \$ 1,800 \ldots \ldots \ldots . . . . . . . . . . . .1903$ $5 \mathrm{~s}, \mathrm{~J} \& D, \quad 5,000 \ldots .$. Dec. 1,1902 $4_{2} 1_{2}, \ldots . .40,000 \ldots . .1900$ to 1907 (\$5,000 due yearly.)
SEWER BONDS-
5s,

$5 \mathrm{~s}, \quad \mathrm{~J} \& \mathrm{D}, \quad \$ 57,000.1929$ to 1933 | 5 s, | $\mathrm{~J} \& D$, |
| :--- | :--- |
| $412 \mathrm{~S}, \mathrm{M} \& \mathrm{~N}$, | $198,000 . \mathrm{June} 1,1922$ | $\begin{array}{ll}412 \mathrm{~s}, \mathrm{M} \& N, & 198,000 \ldots 1897.1899 \\ 5 \mathrm{~s}, & \mathrm{~J} \& \mathrm{D}, \\ 250,000 . J \text { une 1, } \\ 1923\end{array}$ $58, \mathrm{~J} \& \mathrm{D}, \quad 250,000 . J u n e ~ 1,192$

$(\$ 25,000$ due Jly) to June 1, 1932 A \& O, 344,000. $\qquad$ INTEREST is payable at the United States National Bank, N. Y., o at the Orange National Bank or Second National bank of Orange.
TOTAL DEBT, ETC.- The subjoined statement shows the total municipal 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

Total municipal debt
May 1, 1897. May13,'96. Mar., 1895
Sinking funds and other assets.

 | $\$ 1,571,000$ | $\$ 1,618,800$ | $\$ 1,537,800$ |
| ---: | ---: | ---: |
| 128,759 | 92,674 | 120,975 | Floating debt........................................ $\begin{array}{r}\$ 20,000 \quad \$ 30,000\end{array}$

Thesinking fund receives yearly about $\$ 24,000$, raised by taxation, and from the water works and other sources. The available assets consist of unpaid taxes, assessments and cash in treasury.
ASSESSED VALUATION. The city's assessed valuation (about one-half of

|  |  | Personal | Ind | Total Assessed Tax Rate Valuation. per $\$ 1,000$ |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Years. | Real Estate. | Property. | be deducted. |  |  |
| 1897 |  |  |  | \$9,200,000 | $\$ 25 \cdot 00$ |
| 1895 | \$7,630,600 | \$79 +,400 |  | 8,425,000 | $28 \cdot 80$ |
| 1894 | 7,456,200 | 816,000 |  | 8,272,200 | $28 \cdot 80$ |
| 189 |  |  |  | 7,977,000 | $28 \cdot 20$ |
| 1890 | 5,950,000 | 782,000 | 137,920 | 6,594,780 | $27 \cdot 00$ |
| 1887 | 4,917,300 | 732,700 | 92,050 | 5,557,950 | $27 \cdot 40$ |
| 1880. | 3,919,700 | 529,100 |  |  | 21.00 |
|  |  |  |  |  |  |

POPULATION.-The estimated population in 1895 was 22,792; in 1890 the population was 18,844; in 1880 it was 13,207; in 1870 it was 9,348

PASSAIC.- $\left\{\begin{array}{l}\text { ANDREW MOLEAN, Mayor. } \\ \text { WHLLAM MALCOLM, Treas }\end{array}\right.$
MALCOLM, Treasurer.

| LOANS- | S |
| :---: | :---: |
| 5 s , J\&D, $\$ 23,000 \ldots$..June 1,96 '19 | et In |
| 58, J\&J, 23,500..Jan. 2, 1902 | $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}$, \$\$ |
| 5s, ...., 18,000......1895-1914 | Street Imp. Bonds |
| 58, ...., 11,500........... 1918 | $4 \iota_{2} 8, \ldots . .950,000$ |
| 5s, ...., 25,000.Nov., 1900-124 | (\$5,000 yearly to July 1, 1913, and |
| $4{ }^{1} 28, \ldots$. , 7,500 ......... 1906 | 1914, \$10,000 in 1915, \$15,000 |
| $5 \mathrm{~s}, \ldots .3$. $35,000 \ldots . .1898$ to 1911 | in 1916 and 19 |
| PUBLIC IMPROVEMENTS- | \$17,000 |
| 58, ...., \$75,000 .......1898-1912 | Bonded debt 1896........ \$422,010 |
| Public Park bonds- | Floating debt............ 185,950 |
| , J\&J, $\$ 33,000 \ldots \ldots \ldots \ldots . . .$. | Total debt 1896.......... 607,960 |
| ( $\$ 3,000$ due yearly) to 1915 | Tax valuation, real......5,9,48,400 |
| SCHOOL HOUSE BONDS- | Tax valuation, personal. 897,775 |
| $\cdot 5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 12,000 . . . . .1896$ to 1906 | Total valuation 1896 . . . 6,846,175 |
| 5s, J\&J, $2,000 \ldots \ldots . . . . . . . .1896$ | Assessment is $2_{5}$ actual va |
| 3ally M sumi (Part due yearly) to 1898 | Total tax (per \$1,000) '97...\$30.00 |
| ,000........... 1912 | Population in 1890 was.....13,028 |
| 19,000 ......1895-1915 | Population in 1880 was..... 6,532 |
| 4128, ...., 46,000 ......1899-1914 | Population in 1895 was.....17,894 |
|  |  |

PASSAIC CO.-A. B. Pearce, Clerk.
County seat is Paterson.
LOANS-
When Due.
LIDGEBONDS-
Oct. 1, 1905
ROAD BO
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 80,000 \ldots . .$. May 1,1898
$(\$ 40,000$ due (\$40,000 due y'rly) to May 1, 1899 $5 s$, F\&A, $\$ 20,000 \ldots .$. Feb. 1,1900
$5 \mathrm{~s}, \mathrm{M} \& N \mathrm{~N}$,
25,000 COURTHOU - E BONDS-
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 100,000 \ldots \mathrm{Jan}$.
 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, 440,000$ Interest is pay able in Paterson. Total debt Sept. 1,'97.. $\$ 302,000$ Tax valuation, personal 8759,576 Astal valuation 1897....57,650,651 Population in 1890 was...105,046

1905
1906 Tax valuation, real.....48,891,075 Population in 1897 (est.)..150,000

PATERSON.-Paterson is in Passaic County.


PAR VALUE OF BONDS-Most of the bonds are for $\$ 500$ each.
INTEREST is payable at the City Treasurer's office.
TOTAL DEBT.-The city's total debt in July, 1895, was $\$ 2,518,500$. nicipal' debt and the city's floating debt on each of the dates designated.

Mar. 20,'96. Mar. 20,'95. Mar. 20,'94. Mar. 20,'92. Total bondeddebt. .... $\$ 2,551,000$ 1,861,500 \$1,532,000 \$1,257,600 Bills payable, certifi-
$\begin{array}{llll}416,572 & 929,114 & 942,305 & 516,871\end{array}$
Total debt........ $\$ 2,967,572$ \$2,790,614 $\$ 2,474,305$ \$1,774,471
FREEDOM FROM TAXATION-The city taxes none of its bonds.
CITY PROPERTY-The city owned property and other available
assets on March 20,1895 , amounting to about $\$ 3,807,713$; cash in treasury (included) $\$ 60,687$.
ASSESSED VALUATION-The city's assessed valuation (about three-lourths of the cash value) and tax rate have been as follows:

| Real | Personal | Total | Rate of Tax |
| :---: | :---: | :---: | :---: |

POPULATION-In 1890 population was 78,347 ; in 1880 it was 51,031 ; in 1870 it was 33,579 ; in 1895 it was 97,344 .
PERTH AMBOY.-\{IRA B, TIOE, Mayor.
Phis city is in Middle GARRET BRODHEAD, Treas. This city is in Middlesex County.
LOANS- When Due. Tax valuation, personal. \$208,130 School bonds.............. $\$ 54,000$ Total valuation $1896, \ldots 3,453,130$ Assessment bonds, etc.... 176,800 Bonded debt Apr. 12, '97. 517,800 Sinking funds and cash, \&c 127,788 Tax valuation, real, '96..3 245,000 Total tax (per $\$ 1,000$ ) ${ }^{\prime} 97$ Population in 1890 was.. Population in 1897 (est) .... 4,808 rax valuation, real,.. .3 24,000

PHILLIPSBURG.-\{ $\begin{aligned} & \text { JOHN C. PERDOE, Mayor. } \\ & \text { FRANK KNEEDLER, Clerk }\end{aligned}$
This town is in Warren County.

Total debt 1896......... $\$ 104,700 \mid$ Assessment about $3_{4}$ actual value. | Tax valuation, real..... | $2,713,755$ | $\begin{array}{l}\text { Tax rate (per } \\ \text { Population in } 1890\end{array}$ |
| :--- | :--- | :--- | :--- |
| Tax valuation, |  |  | Tax valuation, personal $\quad 639,970$ Population in 1890 was..... 8,644

Total valuation $1896 \ldots 3,353,725$ | Population 1895 (estimated).9,800

## PLAINFIELD.-

Sewer bonds............. $\$ 124,000 \mid$ Assessment about $1_{2}$ actual value. | Sewer bonds.............. $\$ 124,000$ |  |  |
| :--- | :--- | :--- | :--- |
| Floating debt......... | 17,000 | $\begin{array}{l}\text { Assessment about } 1_{2} \text { actual value. } \\ \text { Total tax (per } \\ \$ 1,000 \text { )...... } \$ 22 \cdot 20\end{array}$ |



POMPTON.-Daniel A. Wheeler, Treasurer.
This township is in Passaic County. A bout two years ago the village one-third of the assessed valuation of the township of Pompton. This caused the difference in assessed valuation from 1895. By agreement it is expected that the borough will care for one-third of the bonded debt of the township; consequently the figures for the total debt should be as given below.

October， 1897.
NまW J事RSEY—CITIES AND TOWNS．

RAHW AY．－$\left\{\begin{array}{l}\text { J．J．DALY，Mavor．} \\ \text { VANDERHOVEN }\end{array}\right.$
This city，of Union County，was deelared bankrupt in 1882，and a com－ promise of the debt exclusive of the water debt（ $\$ 1>5,000$ ）was forth with agreed to with most of the leading creditors at 35 cents on the $\$$ dollar，the debt，exelusive of water deot，then amonnting to abont now pald promptly on the new 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

LOANS－When Due． $\begin{aligned} & \text { Tax valuation } 1897 \ldots . . . \$ 3,083,250 \\ & \text { Deductions for debta }\end{aligned}$
 Subject to call at any time．Tatal tax（per $\$ 1,000$ ） 96 ．．$\$ 27 \cdot 90$


Interest payable at Mercantile Trust Co．，New York City．
oxempt from taxation when held in New Jersey．
RUTHERFORD．－$\left\{\begin{array}{l}\text { EDWARD J．TURNER，Mayor．} \\ \text { JOSEPH W，BURGESS，Clerk．}\end{array}\right.$
Is in Bergen County．The bonds are exempt from taxation．
LOANS－When Due．Tax valuation，personal．\＄106，280 ROAD AND 8EWER BONDS－ 1923 Tot il valuation 1896．．．．1，506，280 Bonded debt Feb．1， 197 ．．\＄75，000 $\begin{array}{lr}\text { Floating debt．．．．1．．．．．．} & 70,388 \\ \text { Total debt Feb．1，1897．．．} \\ 145,388\end{array}$ Population in 1880 was．．．．．．．2，299號 INTEREST on the borough＇s bo
Bank of the Republic，New York．

## SADDLE RIVER．－

## This township is in Bergen County．

LOANS
When Due． $\left\lvert\, \begin{aligned} & \text { Sinking fund．．．．．．．．．．．．．} 83,000 \\ & \text { Tax valution }\end{aligned}\right.$ HIOHWAY BosDs－$\quad$＇ 98 to 1923 Tax valuation，pertonai $1,098,600$ Bonded debt 1895 ．．．．．． 890,0000 Tar valation 1 $196 . . . .1,149,675$ Intereat at People＇s Bank \＆I ruat
The bonds are exempt from taxation．
SALEM．－George B．Rumsey，Treasurer．

Salem is situated in the county of the same name
LOANS－



 Trax valuation，real， $93.2,460,950 \left\lvert\, \begin{aligned} & \text { Popnation in } 1830 \text { was．．．．．5，056 } \\ & \text { Population in } 1897 \text {（est．）．．．．5，} 600\end{aligned}\right.$ INTEREST is payablo at the oflice of the Peansylvania Mutual Life Insurance Co．，Pailadelphia，Pa．
SOMERSET COUNTY．－E．B．Allen，Treas． County seat is somerville．
LOANS
5 s ，var．．．．．．72，705 ．．．On demani
SURPLUS REVENUE．
G6，sept ．．． 47,818 ．．．．．On call
thitentio．1，1897 \＄120，523
INTEREST payable at County Collo
Tax valuation，real． ，．．．$\$ 15,090,619$ Cotal valuation 1896 20，774，982 Asscsament is sa actual value．

EST payable at County Collector＇s office．
SOUTH ORANGE．－$\left\{\begin{array}{l}\text { H．H．HART．Pres．}\end{array}\right.$
This village is in Essex County．
LOANS
BURNDNG BNDS
When Due．
58, J．E．J， 825,000 ．
EEWER BOV
5 F ，FEA
80．．． $\qquad$
58, FEA， $825,000 . . . . . . . . . . . . . . . . . ~$
WATER BORDS－
58，A\＆0，\＄16，000


Prinelpal and foterest of bonds a | Total debt Mar，1，1897 ．． |
| :--- |
| Tax valuation， |
| Taxal．．．．．．61， |
| Tax valuation，peraonai． |
| 1900 | Tax yaluation，peraonal． 319,400

Total valnation 1896．．．2，931，000 Assesament is $1_{3}$ of actual value． Popace tax（per $\$ 1,000$ ）．．．．．． 89.40 Population in 1890 was．．．．．．．．．2，178 Population in 1880 was．．．．．．．2，178 re payable in gold．

SUMMIT．－This townahip is in Unlon Counts．
LOANS－When Due．｜Tax valuation，real．．．．．$\$ 1,933,800$
5 s, semi－an．， 815,000 ．Jan．1， 1898 （ $\$ 1,500$ due yeariy）to Jan．1， 18007 68，semitan． 870.000
（ 8 ，somi－an， 870,000 ．Jan． 1,1898
$(\$ 10,000$ duey＇rly）to Jan．1， 1904
Interest payable at Sammit．
Total debt 1896．．．．．．．．．．$\$ 88,500$
Tax valuation，personai ${ }^{1,900,550}$ Tax valuation $1897 \ldots .2,234,350$ A asesament about 4 actual value． State \＆Co．tax（per 81,000 ＇ 9788.00
City tax（per $\$ 1,000$ ； $1897 \$ 21$ ． Average sehool tax Average school tax．
Population ia 1895

TRENTON．－W．J．B．Stokes，Treasurer．
Trenton is in Mercer County．The sinking funds are well maintained
and the water works are ruch more than self supportive． and the water works are much more than self supportigg．
LOANS－


Qarbace crematy F ．．．．． 1893
$\begin{array}{lll}\text { rk } & \text { mprovernent．．．} 1891 \\ \text { do } & \text { do } & \ldots 1888 \\ \text { do } & \text { do } & \ldots 1891 \\ \text { do } & \text { do } & \ldots .1892 \\ \text { do } & \text { do } & \ldots 1893\end{array}$ F \＆A Ang．
\＆

NAME AND PURPOSE． Police Department． 1890 do do $\quad 1895$
Poor emergenoy．．．． 1892
Poor SCHOOL BoNDS－


Volunteers， $1864 . . . .189$
Volunteers，1864．．．．．．．．．．．
do 1864．．．．．．．．．．
Refunding Bonds，1896．．． 4

Tate．Payable．$\sim$ When Drincipal．$\overline{\text { Outstand＇g．}}$

|  | Aug．1， 1901 | 14，000 |
| :---: | :---: | :---: |
| M \＆ 8 | Moh．1， 1899 | 4，500 |
|  | Feb．16， 1911 | 22，000 |
|  | inay 15， 1913 | 18，000 |
|  | Oct．1， 1917 | 9，000 |
|  | $\begin{aligned} & \text { Jan. 16, } 1918 \\ & 1914 \end{aligned}$ | 6,000 18,000 |
| J \＆J | July 1， 1908 | 12，000 |
| A \＆ 0 | Oct．1， 1908 | 8，000 |
|  | Dee．1， 1901 | 22.600 |
|  | Aug．1， 1902 | 28，000 |
|  | Sept．1， 1902 | 26，000 |
|  | Jan．14， 1903 | 39，000 |
|  | Aug．1， 1903 | 45，000 |
|  |  | 101，000 |
|  | 1905 | 240.000 |
|  | 1906 | 26，300 |

$\begin{array}{ll}\text { J \＆D }\left\{\begin{array}{ll}\text { June } 16,98-1903 \\ \$ 5,000 \text { yearly．}\end{array}\right\} & 26,300 \\ \text { F \＆A }\left\{\begin{array}{l}\text { Feb．} 9,189811900 \\ \$ 10,000 \text { yearly．}\end{array}\right\} & 30,000\end{array}$
Chambersburg Bonds，Assumed：
Parks，1888．．．．．．．．．．．．．．．．．．．Subject to ad of in Apr．20， $1913 \quad 13,000$
Redemption，eto．．．1885－6 $\frac{5}{}$ Semi－an． 1905 \＆ $1906 \quad 36,000$
Loans Payable by Spectal assessment
Assessed upon oity－
Street improvement

| Street improvement． | ．． 1891 | 5 |  | 1901 | 5，421 |
| :---: | :---: | :---: | :---: | :---: | :---: |
| do do | ．． 1893 | 5 |  | 1903 | 7，185 |
| do do | ．． 1889 | 4 |  | Oet．15， 1899 | 1，930 |
| do do | ． 1890 | 4 |  | Apr．15， 1900 | 2，733 |
| do do | ．． 1891 | 4 |  | Feb．16， 1901 | 2，275 |
| do do | ．． 1892 | 4 |  | Aug．1， 1902 | 2，483 |
| do do | 1894 | 4 |  | 1904 | 3，801 |
| do do | 1895 |  |  | 1905 | 12，625 |
| Assessed upous pro | operty |  |  |  |  |
| Pavernent． | 1893 | 5 |  | Nov．15， 1903 | 22，815 |
| do | 1889 |  | A \＆ 0 | Oct，15， 1899 | 49，070 |
| do | 1890 | 4 |  | Apr．15， 1900 | 16，967 |
| do | 1892 | 4 |  | Aug．1，1902 | 15，517 |
| do | 1894 | 4 |  | 1904 | 19，898 |
| do | 1895 | 4 |  | 1905 | 17，875 |
| Water Loans Re | grorte | D 8 | at |  |  |
| Clty water | 1878 | 5 | $\mathrm{M} \& \mathrm{~N}$ | June 1， 1898 | 5，000 |
| do | 1893 | 4 |  | May 15， 1913 | 75，000 |
| do | 1896 | 4 |  | 1916 | 40，000 |
| Chambersburg water | 1897 .1885 | $\frac{4}{5}$ | J \＆J | Jan．1， 1917 | 175，000 |
| Chambersburg water | r， 1885 |  |  |  | 11，000 |
| do do do | 1886 | 5 | F ${ }^{\text {J A A }}$ | Feb．5， 1906 | 5，000 |
| do do | 1887 | 5 | J ${ }^{\text {d }}$ | ${ }^{\text {Jul }} 1907{ }^{19}$ | 20，000 |

## INTEREST is payable at Treasurer＇s office in Trenton．

TOTAL DEBT．ETC．－The subjolned statement shows Trenton＇s totain the wotpai debt，the slaking fund held by the city against the same， the water debt on March 1，1896， 1895 and 1894，and in 1893.
 Sinking funds．．．．．．．．．． $463,224 \quad \$ 1,665,676 \quad \$ 1,592,563 \quad \$ 1,793,400$ Net debt．．．．．．．．．．．．．．$\overline{\$ 1,312,676} \overline{\$ 1,054,424} \overline{\$ 942,637} \overline{\$ 1,231,866}$ Water debtinc．above．$\$ 123,500 \quad \$ 283,500 \quad \$ 285,500 \quad \$ 210,000$ In audition to the bonded debt as given above，the city had outstand－ Ing on trarch $1,189,8115,600$ of sewer certificates and an unfunded indebtedness of $\$ 143,325$ ．
CITY PROPERTY．－The total value of property owned by the eity 18 ent／mated
$\$ 1,500,000$ ．
ASSESSED VALUATION．－The city＇s assessed valuation and tax rate have been as follows，property beling assessed＂at about one－half actual value．＂

| Years． | Real | Personal | Deductions． | Net | de of Tax |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1896．． | \＄23，646，407 | \＄6，500，000 |  | ＊ $28,696,715$ | \＄21．5 |
| 1895 | 22，940，786 | 5，496，217 |  | 28，437，003 | 20.00 |
| 1891 | 21，455，863 | 7，304，682 |  | 28，760，545 | 17.50 |
| 1890 | 20，199，1 | 6，981，643 |  | 25，695，846 |  |

## ＊Less property exempted．

POPULATION．－In 1890 population was 57,458 ；in 1880 it was

## UNION．－This town is in Hudson County．

LOANS When Dhe．Wown Hall Construction－

 $58, \ldots \ldots$ ．$\$ 2,000 \ldots$. Feb．1， 1900

43，000 ．．．．．．．1902－1915
SEWER BONDS－ （ $\$ 5,000$ due y＇rly）to Jan $\$ 1,1897$ 5s，JKJ．$\$ 150,000 \ldots . . . J a n .1,1913$ Floating debt．．．．．．
Total debt $1896 . .$.
Tax valuation，rea Tax valuation，real．．．．．．．． $3,272,375$ Tax valuation，personal．222，200 Total valuation 1895 ．．．．3，49＋，250 Tax rate（per 81,000 ）．．．．．．．．$\$ 25 \cdot 60$ 1，191 Population 1890 was．．．．．．．．10，643 $\left\lvert\, \begin{aligned} & \text { Population } 1880 \text { was．．．．．．} 5,849 \\ & \text { Population } 1894 \text {（estimated）13，000 }\end{aligned}\right.$

UNION CO．－E．M．Wood，Collector．
County seat is Elizabeth．
LOANS－When Dre．｜Interest payable at Elizabeth
DEFICLENCY BONDS（freshet）－Total debt May 11， 1897 \＄481，000
 ROND BONDS 49, J\＆J，$\$ 35 \cdot 000 \ldots . .1901$ to 1910 subject to call after ten years．

 Total valuation 1897．．．37，975，600 Total valuation 1897．．．37，370，600 | Assessment about $3_{5}$ actual value． |
| :--- |
| County tax（per $\$ 1000$ ） 1897 | County tax（per 81,000 ）1897．$\$ \mathbf{\$}^{5} \cdot 40$

Population in 1890 was．．．． 72,467

All bonds issued by this county are exempt from taxation．

WEEHAWKEN．－－Simon Kelly，Chairman． This township is in Hudson County．

| LOANS - | When Due． | Total debt 1896．．．．．．．．．．\＄74，300 |
| :---: | :---: | :---: |
| ROAD BONDS－ |  | Sinking fund．．．．．．．．．．．．．． 23,247 |
| 5 s ，semi－an．，\＄29，000． | ． 1905 | Net debt 1896．．．．．．．．．．．．．．51，053 |
| SCHOOL BONDS－ |  | Tax valuation，real．．．．．．1，911，250 |
| 5 s ，semi－an．，$\$ 25,000$ ． | 1904 | Tax valuation，personal．130，500 |
| SEwER NOTES－ |  | Total valuation 1896．．．．．2，034，750 |
| 20，200 | \＄20，200 | Tax rate（per \＄1，000）．．．．$\quad \$ 17 \cdot 20$ |
|  |  | Population in 1890 was．．．．．．1，943 |

WEST HOBOKEN．－\｛ $\begin{aligned} & \text { C．J．CHANDLESS，Mayor．} \\ & \text { F．A．SCHWARTZ，Treasure }\end{aligned}$ This town is situated in Hudson County．
$\qquad$ ssessment Bonds－ $7 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 500 \ldots . . .$. Jan．1， 1898 6s，J\＆J， $24,000 \ldots . . . . \mathrm{July} 1,1990$ 5s，．．．．．．27，000．．．．．．J．Jan．1， 1898 SCHOOL BUILDING \＆Sites－
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 36,000 \ldots . . . \mathrm{July} 1,1897$ （ $\$ 3,000$ due Jearly）to July 1， 1908 58，．．．．，$\$ 35,000 \ldots . . \$ 3,000$ yearly $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 50,000 \ldots . . \mathrm{Nov} .1,1904$

Redemption Bonds－（Con．） REDEMPTION BOND
5s，J\＆J，$\$ 30,000 \ldots . .$.
Town HALL BoNDS
5 s, A\＆O，$\$ 4,000 \ldots . .$.
（ $\$ 2,00$ due verrivi Jan．1， 1902 （\＄2，00u due vearivi OTHER TOWN BONDS $68, \ldots \ldots . \$ 21,500 \ldots \ldots . J$ Jan．1， 190 6s，．．．．．．．．27，000．．．．．．．．Jan．1， 1900 $6 \mathrm{~s}, \ldots . . .27,000 \ldots \ldots$. Jan． 1,1910
$5 \mathrm{~s}, \ldots \ldots . .16,000 \ldots \ldots$ Jan． 1,1911 s，A\＆O， $20,000 \ldots .$. Apr． ，20，000．．．．．．．Apr．1， 1901 INTEREST is payable at the First National Bank of Hoboken and Hudson Trust \＆Savings Institution
TOTAL DEBT，ETC．－The total bonded debt on February 1， 1897
Tas $\$ 348,000$ ；floating debt，$\$ 48,400$ ；total debt，$\$ 396,400$ ．
ASSESSED VALUATION in 1896 of real estate was $\$ 4,597,600$ of personal prop
$\$ 1,000), \$ 23^{\circ} 60$ ．

POPULATION．－The population in 1890 was 11,665 ；in 1880 it was 5，441；in 1870 it was 4,132 ；in 1896 （estimated） 20,000 ．

## WESTEIELD．－W．MorehoUsE，Treasurer．

## This town is in Union County．

LOANS－
SCHOOL BONDS－
BEW ER BoND
SEW ER BONDS－
，J\＆J，\＄30，000 ．July 1， 1927
$4^{1}{ }_{2}$ S，J\＆J，$\$ 30,000 \ldots 1898$ to 1917 （\＄3，000 vear，y on July 1．） Bonded debt $1897 \ldots . . . \quad \$ 85,000$
A ssessed valuation $1896.1,379,000$ Population 1897 （est．）．．．．．．．4，500 Population 1890．．．．．．．．．．．．．．．．．．2，739

WEST ORANGE．－This town is situated in Essex Co．

LOANS－WEDETION BOND－ $1_{2}$ s，J\＆J，$\$ 25,000 \ldots .$. July 1,1916 ROAD BONDS－
$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 74,000 \ldots .$. June 1， 1906 Total debt Jan．1，1897．．．$\$ 99,000$
（est．）．．．．6，000
INTEREST is payable at the Orange National Bank，Orange，N．J．
TAX FREE－All of the West Orange bonds are exempt from taxation
WOODBURY．－ WILLIAN M．PIERSON，Mayor．
This city is in Gloucester County
LOANS－When Due． $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}$ ．$\$ 50,000 \ldots . . \mathrm{Feb} .1,1901$ $\$ 10,000$ ev＇ry 5 yrs．）to Feb．1， 1921 Total debt Jan．1，1897．．$\$ 62,000$ Sinking fund，etc

Tax valuation，real．．．．．$\$ 1,877,000$ Tax valuation，personal． 440,200 Assessm＇t 65 to 70 p．c．act value． Total tax（per $\$ 1,000$ ）．．．．$\$ 16 \cdot 10$ Population in 1890 was．．．．．．．3，911 Population in 1880 was． Population 1897 （estimated） 4,000
Tax valuation，personal．$\$ 275,200$ Total valuation 1896 ＿3，454，050 ssessment about $1_{2}$ actual value． Tax rate（per $\$ 1,000$ ）．．．．．．．$\$ 27 \cdot 40$ Population in 1890 was．．．．．．．4，358 e bonds are exempt from taxation
bonds are exempt from taxation．
TAX FREE．－All of the above bonds are exempt from taxation．
WOODSTOWN．－Frank Davis，Treasurer．
This borough is in Salem County．

| Place－ | Total Debt． |
| :---: | :---: |
| Anglesea，Cape M |  |
| Atlantic County | 39，000 |
| Avalon，Cape May Co | 10，000 |
| Beach Haven，Ocean | 19，000 |
| Belmar，Monmouth Co | 113，000 |
| Bergenfield，Bergen | 12，000 |
| Beverly（City），Burlington Co． | 12，000 |
| Bordentown，Burlington Co． | 22，877 |
| Bordent＇n（Townsh．），Burl．Co． | 11，850 |
| Bridgewater，Somerset Co | 22，950 |
| Brigantine，Atlantic Co．．．．．．．． | 30，000 |
| Burlington（Tp．），Burlingt＇n Co． | 13，600 |
| Cape May County | 14，000 |
| Chester，Burlington | －40，000 |
| Cranford，Union Co | 119，492 |
| Cumberland County． | 30，000 |
| East Newark，Hudson Co | 35，000 |
| Ewing，Mercer Co． | 16，250 |
| Frelinghuysen，Warren Co | 105，853 |
| Glassboro，Gloucester Co． | 13，000 |
| Hammonton，Atlantic Co | 16，000 |
| Hunterdon County | 26，121 |
| Irvington，Essex Co | 21，500 |
| Keyport，Monmeut | 70，050 |
| Lakewood，Ocean C | 16，000 |
| i，Bergen（ o． | $28,153$ |

$\begin{array}{ll}\text { Matawan（Tp．），Monmouth Co．．．．．．．．．．．．．．} & \text { 15，000 }\end{array}$

LOANS－
$41_{2}$ s，．．．．．．．，$\$ 4,000$.
When Due
6，000
Total debt Aug．1，1897．$\$ 40,000$
Tax valuation，real． taxation．

## ADDITIONAL STATEMENTS．

In the table below we give statements regarding all minor civil divi－ sions in the State of New Jersey which have reported an indebtedness detailed returns．We add in each case the population from the Census of 1890 ．

Tax valuation，personal．$\$ 534,725$ otal valuation 1895．．．．．992，975 Assessment is nearly actual value．
Tax rate（per $\$ 1,000$ ）$\quad \ldots . . \$ 10.50$
P Population in 1890 was
$\$ 40,000$
635,550 Population 1894 （estimat＇d）． 1,600
ambomed
NAME LOANS－
Agricultural College b＇ds，＇72 P．Ot．Payable．When Due．Outstand＇g． $\begin{array}{llllll}\text { Agricultural College b＇ds，＇72．r } & 6 & \text { F \＆A } & \text { Feb．1，1922 } \\ \text { Funding loan，1881．．．．．．．．．．．r } & 4 & \text { F \＆} & \text { A } & \text { Feb．1，} 1912 & 4,521,250\end{array}$
 Proceeds of farm sale，1887．．． 6 Quar．$\left\{\begin{array}{c}\text { Held in State } \\ \text { Treasury．}\end{array}\right\} \quad 17,000$ Unfunded debt． $\qquad$ Has ceased．Past due． 134，155 PAR VALUE OF BONDS．－These bonds 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＇\＆ Mechanics＇Bank in Philadelphia．
TOTAL DEBT，ETC．－The subjoined statement shows Pennsylva－ nia＇s total public debt，the sinking fund held by the State against the same，and the State＇s unfunded debt，on the dates indicated．

Total public debt
$\begin{array}{ccc}\text { Dec．1，1896．Dec．1，1895．Dec．1，} 1894 . \\ . \$ 6,815,305 & \$ 6,816,309 & \$ 6,819,661\end{array}$
Total public debt $\qquad$

Unfunded debt（incl＇d above） $\frac{5,067,055}{\$ 1,748,250} \cdot \frac{4,956,989}{\$ 1,859,320}$

134,155
41，859，320
135,159
\＄2，0
Unfunded debt（incl＇d above）
Amount of debtredeemed．．．．．
1，004
138，511
The sinking fund on December 1,1896 ，held the following securities ： Allegheny Valley Railroad bonds，$\$ 1,300,000$ ；interest on same， $\$ 27,083$ ；United States 4 per cent consols，at $1051_{2}, \$ 2,927,625$ ，and cash，$\$ 812,347$ ；total，$\$ 5,067,055$ ．
The unfunded debt mentioned in the above table consists of relief notes in circulation，interest certificates unclaimed，interest certifi ates outstanding，and bonds pas due upon which interest has ceased．
ASSESSED VALUATION has been as follows：


SEcyION 6. The oredit of the Commonwealth shall not be pledged or shall the Commonwealth company, corporation or association, nor company, association or corporation.
Sectros 11. Toprovide for the payment of the present State debt, and
any additional debt contracted as aforesaid, the Genera) any additional debt contracted as aforesaid, the General Assembly shall continue and maintain the sinking fund sufficient to pay the
acoruing interest on such debt, and annually to rednce the principal acoruing interest on suoh debt, and annually to reduce the prinoipal the sald sinking fund shall consist of the proceeds of the sales of the publlo works, or any part thereof, and of the income or proceeds of the sale of any stocks owned by the Commonwealth, together with other funds 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 insurwise than in the extinguishment of the publie delat.
Secrros 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 in or loaned upon the security of anything except the bonds of the United States of 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 sebe published, showing the amount of snch moneys, where the same are deposited, and how secured.
SEcTios 14. The making of profl ont of the publie moneys, or using the same for any purpose not authorized by law, by any officer of the Btate, or member or officer of the General Assembly, shall be a misdemeanor, and shall be punished as may be proyided by law; but part of such punishment shan
not less than five years.
State loans in Pennsylvania, whether ereated for original indebtedness or anthorized to fund existing indebtedness, are usually negoti. ated through the Governor and Commissloners of the sinking fund.
The last aet of the Pennsylvania Legislature authorizing a public loan was the act of June 8, 1881, when a thirty-year loan was effected to fond existing indebtedness at a lower rate of Interest.
The earliest date at which the last of the existing indebtedneas of Pennsylvania will mature is February 1, 1912, and under existing ar rangementa the acenmmations in the shaking fund will at that time pay the total State indebtedness.
(2) Cownsy and Municipal Indebtedneas.-Under the laws of Pemasylvania the power to create county loans is in the Board of County Commlanfoners, which conslats In each county of three persons, elected tri-ennially minder the minorlty system of voting, by whifh the minority party in each County nsually has one member of the Board In eitlea and boroughs the power to ereate indebtedness is vested in comnells, raunielpal debts being created by ordinanee.
The creation of county, city and other munlelpal indebtedneas la subject to the following constitutional limitations.
Antcens IX, see. 7. The General Assembly shall not authorize any county, elty, borough, townahip or incorporated dietrict to become a stockholder in any company, asociation or corporation, or to obtain or agpropriate money tor, or to log
atfon, Inatitution or Ladividial.
sectios 8. The debt of any coanty, elty, borongh, townahip, school
district, or other mmicipait or hereln provided, shall never exceed seven per centrin except as asceased value of the taxable property thereln. nor shall any sueh
 nems to ma amount exceeding two per contim upon such assessed
valiastion of property, without the assent of the electors thereof at a pablie election In such manner as ahall be provided by law; but any city the debt of which now exceed neven per centum of snch assessed valuation may be anthorized by law to merease the same tire
centum, in the aggregate at any one time, upon such valuatlon.
SEctros 9. The Commonwealth shall not anw nme the debt, or any
part thereof, of any clty, connty, borough or townahlp, amiess auch part thereof, of any efty, county, borough or townahip, umless auch deht shall have been contracted to enable the state to repeal invasion, assist the state in the discharge of any portion of its present indebted-
Becrion 10. Any county, township, school distriet or other munldpaity inourring any indebtedxuns klanll, at or bel ro the thme of so doing, provide for the colleotion of an annual tax suflicient to pay the Intereat, and also the principai thereof within thirty years.
(3) Toumships and Sehool Distriets.-In the various achool districts of the Btate the achool Alrectors have the power to create loanm, sub fect to the 11 mitations of Section 10 above quoted, to provide for the rederaption of the same within thirty years,
In townalips, the only authority, excegt that of the sohool directors to borrow money, is in the road supervisors, who have no power to oreate bonded indebtectness, but simply to make a temporary loan for necessary expenses, whels must be provided for by an assesmment of sufficient township fax rate. known as road tax.

POPULATION OF STATE.-The population of Pernsylvania has been reported as follows in the years named.

In the $1860-70$ decade the ratio of increase was $21 \cdot 19$ per cent, in the 1870-80 decade $21 \cdot 61$ per cent, and in the $1880-90$ deeade $22 \cdot 77$ per centSAVINGS BANKS INVESTMENTS-POWERS AND RESTRIC-TIONS.-Philadelphis is, we belfere, entitled to the distinction of starting the flrat savings Institution in the United states. The name this association bore was the "Philadelphia Sayings Fund Soclety," and it still exiats, bearing the same name. Originally the bank was not incorporated, but wis a volontary organization, such socfeties in Great Britatn belng 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. Hutebinson, who, now holds the office of Preaddent, atates 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 dollara. The company was not incor porated unt11 February 25, 1819.
It is aurprising that Pennsylvanfa, although engaged in suth an early rentice in the departrment of savings finstitutions, should have made so little progress in the aame department since. Indeed, the second organiantion does not bear date until 1847, and we think there had only been 10 mutual mavinga institutions organized in the whole State from 1816 down to the early part of 1890 . We may sasume, 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 referred 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. 17, 1896, being 17, with deposits aggregating $\$ 77,429,348$.
The provisions of the special charters are all liberal as to invest $t^{\text {ments. A law passed in } 1885 \text {, and a supplement of the same passed }}$ n 1889 , authorizing the extension for twenty years of special char ers, contains the following.
"Provided also, that no * * * Savings Institution or Savings Bank having no capital stock, renewing or extending its charter, thereafter be allowed the privileges of a bank of discount, nor be allowed to loan any money received on deposit, ExCespt first mortgage or lien upon real estate within this commonwealth, upon the bonds or securities of the United States or of this State, or upon county, oity, borough, township or sehool bonds of any county, city, borough, township or school distriet within this commonwealth, or any other good and valid seourities.

Authority to loan on any" good and valid security" appears to coner about as broad a diacretion 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 direotion 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 sabdivision four of this section:
Sectron 17.-It shall be lawful for the trustees of any savings bank
to invest money deposited therein to invest money deposited therein only as follows:
(1.) In the stocks or bonds or interest-bearing notes or the obligaStates is pledged to provide for the payment of the interest and the princlpal. stocks or bonds of the Commonwealth of Pennsylvania (2) in the stoo
bearing interest.
(3) In the stocks or bonds of any State in the Union that has not within ten years previons to making such investments, by such corporation, defaulted in the payment of any part of either princlpal or in terest of an
contracted.
(4) In the stocks or bonds of any eity, connty, town or village of any State of the United States, issmed purauant to the authority of any law of the State, or in any interest-bearing obligation issued by the city or county in which such bank shall be situated.
(5) In bonds and mortgages on uninoumbered, improved real estate,
situated in this State.

It will be noted that according to the foregolng (sub-division four), Pennsylvania Savings Banks are allowed to invest their deposits in the bonds and stocks of any efty, county town or village in a ay 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 flrst mortgages on improved real estate in Pennaylvania. The next section (18) relates to the temporary deposit of funds in banks and trast companies. The form of the section is almost preclsely the same as the similar section in the New York statute, and it is consequently unnecessary to oite it in full here.

## Cities, Counties and Towns <br> in the <br> STATE OF PENNSYLVANIA.

Note.-For complete statement of debt of counties, see "Additional
slatements" at the end of this Staie. slatements" at the end of this state.
ABINGTON.-This township is in Montgomery County.
LOANS- When Due.
IMRROVKMENT BONDS- Class D, $835,000$.
$58, \mathrm{M} s \mathrm{~N}$ \$15,000.....May 1, 1903 Subjeet to oall after May 1, 1908 Subject to call at any time.
LoAN OF 1893 -
LOAN OF $1894-$
$4_{1}{ }^{2}$ s, Class E, $\$ 12,000$.
$\begin{array}{ll}4 \text { l2s, Class F, } & 18,000 . \\ 4108, ~ C l a s s ~ G, ~ & 20,000 .\end{array}$

$53_{\text {, Class B, } 815,000 \text {. May } 1,1898}^{\text {Subject to eall after May }}$
5 s, Class C, $\$ 18,000$.
Subject to eall after Maテ 1, 1903
INTEREST is payable at the National Banlc of Jenkintowa, Pa,
TAX FREE. The loan of 1893 and 1894 are exempt from State taxes.

Allegheny is situated in the county of the same name. LOANS-
HAME AND PURPOSE.
Total debt (last returns) . $\$ 127,600$
Population in 1890 was.......2,703 State


Rate. Payable. When Due. Outstand'g

## City park bonds.

 $\begin{array}{ll}\text { July } & 1,1906 \\ \text { April } & 1,1910\end{array}$
## M



SEWEK BOKDS :-
Renewal...............
Refunding renewal.
Renewal Renew
do

Renewral................
do
Refunding
Renewal.
Renewal..........
Sowerage bonds. do park bonds. ........... 188


This eity is in Blair County．

| LOANS－When Due． | Net debt Sept．1，1897．． |
| :--- | :--- |
| IMPROVEMENT BONDS－ | $\$ 874,674$ | $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 150,000 \ldots .1901$ to 1906 Tax valuation，real，＇97．16，004，825 4s，J\＆J， 280,000, g．．．．．．．．．． 1925 Personal property not assessed． subject to call after 1905 ．

$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 259,000 \ldots . .1901$ to 1906 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 259,000, \ldots 1901$ to 1906 Assessment about $2_{3}$ actual value． Total tax（per $\$ 1,000$ ）＇97．$\$ 22 \cdot 00$
Population in 1890 was Population in 1880 was ．．．． 30,337 Total debt Sept．1，1897．$\$ 909,000 \mid$ Population in 1895 was．．．．35，500 Sinking fund．．．．．．．．．．．．．．．．34，326
The population in 1893，as taken from the city 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
WITY CITY PROPERTY．The estimated value of real estate and per－
sonal property owned by the city Jan． 1,1895 ，was $\$ 906,000$ ． somal proper
ALTOONA SCHOOL DISTRICT－
Total debt Aug．1，1897．．\＄256，500｜Tax valuation 1897．．．\＄15，500．000 Interest payable in Altoona，$\quad$ Population 1897 （est．）．．．．．．43，000

AMBLER．－Joseph Haywood，Chairman．
This borough is in Montgomery County．
LOANS－When Due．${ }^{\text {Bonded debt July 1，1897．} \$ 31,300}$ IMPROVEMENT BONDS－ 189 Assessed valuation $1897 . .865,000$ ． $4 s, \ldots . . ., \begin{gathered}\$ 16,000 \ldots . .1899 \\ \text {（Part yearly．）}\end{gathered}$ to $1917\left|\begin{array}{r}\text { Assessment } 1_{2} \text { actual value．}\end{array}\right| \begin{aligned} & \text { A } \\ & \text { Population in } 1890 \text { was }\end{aligned}$
ARMSTRONG CO．－Kittanning is the county seat．
LOANS．－When Due．All bonds exempt from taxation－
BRIDGE BONDS－Tot．bond debt
BRIDGE BONDS－
$\mathbf{3 1}_{28,}$ Mar．，$\$ 50,100$ ．．．．Part yearly
4 s ，var．，$\$ 14,465 \ldots . .$. ．．．．．Various
4s，var．， Interest payable in Kittanning
ASHLAND．－$\left\{\begin{array}{l}\text { JAMES WOODWARD，Mayor．} \\ \text { FRANK RENTZ，Town Clerk．}\end{array}\right.$
This borough is in Schuylkill County．
LOANS－When Due．Floating debt．．．．．．．．．．．．．\＄5，000 STREET BONDS－
4s，Jan．3，$\$ 26,000 \ldots . J a n . ~ 3, ~$
W2 48，Jan．3，$\$ 26,000$ 4 s, A\＆O， 48,100 ．Sept．1，＇99 \＆＇16


Total tax（per $\$ 1,000$ ）．
21.00 The borough owns its water works，valued（1896）at $\$ 97,953$ ，and other property to the value of $\$ 21,625$ ．
BEAVER FALIS．－W．W．KERR，Sec．of Coun． This borough is in Beaver County．
LOANS－When Due． 6s，J\＆D ，$\$ 10,350 \ldots . .1899$ to 1906 6s，J\＆D，\＄10，350．．．． 1899 to 1906 $4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}$ ，$\$ 37,600 \ldots . .1899$ to 1904 SHEET IMPROVEMNT BOND 1906
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 13,500 \ldots . .1896$ to 1922 4s，J\＆J，8，000．．．．．．． 1898 to 1905. Interest payable in Beaver Falls．

Total debt $1896 \ldots . . .{ }^{2} .{ }^{2} 28,950$ Tax valuation $1896 \ldots \ldots . .4,203,600$ Assessment about 2 actual vaiue． | $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 4,950 \ldots . . .1897$ to 1906 | Population in 1895 （est．）．．．11，500 |
| :--- | :--- | :--- |
| $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 52,000 \ldots . .1896$ to 1921 | Population in 1890 was．．．． $9,735$. |

BELLEfONTE．－Isaac Mitchell，Clerk of Council．
This borough is in Centre County
LOANS－When Due．
Total debt Aug．1，1897．\＄110，000
$4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 100,000$ ．．．．Feb．1， 1913 Tax valuation，real．．．．．．1，584，050 subject to call Feb． $1,1898$. Interest payable in Philadelphia． Bonded debt（last ret＇ns）$\$ 100,000$
Floating debt．．．．．．．．．．．． 10,000 Total valuation 1897．．．．2，900，012 Total valuation $1897 \ldots 2,900,012$
Total tax（per $\$ 1,000) 97 \quad 27 \cdot 00$ Floating debt．


BERKS COUNTY．－County seat is Reading．

County has no bonded debt．,$\quad$\begin{tabular}{l|l}
Total tax（per $\$ 1.000$ ）．．．．． \& 6.00

 

Floating debt（lastreturns）$\$ 54,073$ \& Population in 1890 was．．．137，327 <br>
Total valuation $1895 \ldots 77,947,630$ \& Population in 1895 （est．）．．148，000
\end{tabular}

BLAIR COUNTY．－County seat is Hollidaysburgh．
LOANS－When Due．Bond．debt last returns）\＄146，600

| CoUNTY BONDS－ |  |
| :---: | :--- |
| $4 \mathrm{~s} \& 5 \mathrm{~s}, \mathrm{~J} \& J, \$ 121,600 \ldots . . . . . .$. | Tax valuation $1895 \ldots .31,252,097$ |
| Population in 1890 was $\ldots . .70,866$ |  |

 BLOOMSBURG．－A．M．Yost，Treasurer．
This town is in Columbia Counts．
LOANS－When Due．
Tax valuation $1897 \ldots . . \$ 2,329,814$ CITY HALL AND SEWER BONDS－
$4_{2} \& \& 5 \mathrm{~s}$, F\＆A，$\$ 37,500 \ldots \ldots$ Aug． 1 ， 4s ．．．．．．．$\$ 15,000$ ．．．Aug．1， 1917 Population in 1897 （est．）．．．．．． 7,000 Interest at office of Town Treas． Population in 1890 was．
Population in 1880 was． Total debt Aug．1，1897．．．．\＄60，000
BRADDOCK．－P．S．Touel，Chairman Finance Committee．－This borough is in Allegheny County．
As we were going to press Oct． 1,1897 ，the borough was offering for－
sale $\$ 102,0004$ per cent sewer and street－improvement bonds．

| LOANS－When Due． | $\begin{array}{l}\text { Street，} 5 \text { s．．．．．．．．．．．．．．．．．} \$ 107,000 \\ \text { Sotal }\end{array}$ |
| :---: | :--- |
| SOHOL BONDS－ |  |

 5 s ，$\&$ な $\$ 58,000$
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 58,000$.
Sewer， $5 \mathrm{~S} . . . . . . . . .$.
Jan．1， 1904 A ssessment about $1_{3}$ actual value．
Population in 1890 was
Population in 1894 （est．）．．．11，500
BRADFORD．$-\left\{\begin{array}{l}\text { GEO．U．FAGNAN，mayor．} \\ \text { J，A，LINDSEY，City Clerk．}\end{array}\right.$
This city is in McKean County．
LOANS－When Due．LOANS－When Due． $6 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 5,000 \ldots \ldots .1900-1904 \mid 4 \mathrm{~s}, \ldots \ldots$ ．$\$ 22,500 \ldots \ldots . .1907-1927$ （ $\$ 1,000$ due yearly on May 1．）


CARLISLE.-John R. Miller, Mayor.
Carlisle is in Cumberland County. The borough owns (1896) gas, Wate r and electric light stock valued at $\$ 40,000$, besides real estate is derived.

Carlisle School Distriot.-S. M. Goodyear, Seoretary.
4s, LOANS- When Due
 sinking fund................ $3,309 \left\lvert\, \begin{aligned} & \text { Total valuation } 1897 \ldots . . .3,238,946 \\ & \text { Population in } 1897(\text { eat.) } \ldots 10,000\end{aligned}\right.$
CATASAUQUA.-


Total debt............... $\$ 37,406$ Simking tund assets...... 1,465 Tax valuation $1896 . . . . . .1,522,394$ Assessment about $2_{2}$ actual value-
Total tax (per $\$ 1,000$ )...... $\$ 16.50$ Population in 1890 was......36,704

CHAMBERSBURG.-E. J. Black, Treasurer. This borough is the capital of Franklin County.


## CHESTER CO.-W. E. Pennypacker, Treas.

 The county seat is West Chester.LOANS When Due. Tax valuation 1895 ...851,549,480

CLINTON CO.-R. W. A. Jamson, Treasurer. County seat is Lock Haven.

| Bonded debt Sept. 1,'97. $\$ 173,400 \mid$ Total valuation $1897 \ldots . . \$ 6,646,718$ |
| :--- |
| Sinking fund. |
| 37.869 |

 | Aaseased valuatton, reai. $6,004,314$ |  |
| :--- | :--- |
| Assessed valuation, per.. 582,404 | Populaton in 1897 (est.)... 28,000 |
| Population in $1890 . . . . .28,685$ |  |

COATESVILLE.-
This borough is in Chester County.
LOANS-
When Due.
REFUNDING Bosids-
B, JdJ, $876,980 \ldots . . . . . . . . . . . . . .1911$ Bubject to call after.
RgTivive Smeets
24, J\&J, $\$ 17.200$. Within 28 year
WATER Bomds-
4a, J\&J, $\$ 23,000$.....Jan. 1, 1927
(Sabject to call) after Jnly 1, 1898
(Subjeot to call) after July 1, 1898
Bonded delt Feb 1.1896 \$04,180
Floating debt. ................. 4,300
TAX FREE,-All bonds isaued by this borongh are exempt from
INTEREST on the refunding bonds is payable by Townsend, Whelen \& Co., Phladelphia: on the street repairing bonds at the National Bamk or Chester Valley, Coateavilie.
WATER WORKS. - The borough owna its water worka; cost of con
struetion, $\$ 60,000$.

COLUMBIA.-Columbla is in Laneaster County. LOANS- When Due. | Total debt Mar. 1, 1896. $\$ 158,900$ 58 , J\&J, $\$ 10,900 \ldots . . . J a n .1,1899$ Assessment nearly $i_{2}$ actual value
 $4 \mathrm{~s}, \mathrm{~A} \& 0,100,000$ A ....... 1, 1904 Population in 1890 was..... 18,599 48, A\&O, $20,000 \ldots . . . A p r .1,1914 \left\lvert\, \begin{aligned} & \text { Population in } 1880 \text { was...... } 8,312 \\ & \text { Population in } 1896 \text { (est.) } . .18,000\end{aligned}\right.$ OPTIONAL. - The wonds are subject to call after five years from date of 1 ssue.
INTEREST is payable at the Central National Bank.
CONSHOHOCKEN.-\{ $\begin{aligned} & \text { GEORGEN. HIGLEY, Mayor. } \\ & \text { FRANCIS LUBBE, Treas. }\end{aligned}$
This borough is in Montgomery County.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Assessm't abt. } 50 \text { p.e. actual value. } \\ & \text { School tax }\end{aligned}\right.$ $48, J \& J, \$ 42,000 \ldots . . J u l y,{ }^{\prime} 01$ to '26 $6 \begin{aligned} & \text { School tax (per } \$ 1,000 \text { ) ....... } \$ 4 \cdot 00 \\ & \text { Borough tax (per } \$ 1,000 \text { ) }\end{aligned}$ ( $\$ 7,000$ due every five years). Population in 1890 was $\ldots . . .{ }_{5}, 470$ Total debt Feb., 1897.. $\$ 42,000$ Population in 1880 was........ 4,561 Tax valuation 1896.... $\$ 2,098,669$
The borough pays all taxes on its bonds.
CorRY.-B. H. Phelps, Mayor.
This city is in Erie County. All the 6 per cent bonds of this city have beol called for redemption and will be refunded at $4 L_{2}$ per cent.
LOANS- BONDS- When Due. ${ }^{\text {Refun, bonds of } 1910 \& ' 12 \text { tax free. }}$ Total debt Feb 1897.109 . $4 \mathrm{~L}_{2} \mathrm{~s}, \mathrm{~J} \& \mathrm{JJ} \$ 13,000 \ldots$. July 1,1910 Tax valuation $1896 \ldots . . .1,450,000$ $68, \ldots$ Subject to call.
$\$ 2,000 \ldots . . . . .$. $42_{28}$, M\&8, $\$ 94,300 \ldots$ Mar. 1, 1912 Subject to ...Mar. 1, 1912 est paid in Corry and N. Y Population in 1890 was.......5,677

CRA WFORD CO.-Elbert Smith, Treasurer. County seat is Meadville.
LOANS- When Due. |Total debt (last returns) $\$ 155,528$ 48, Dee. 31, $\$ 101,000$....Optional. $\begin{aligned} & \text { Inking funds. } 1895 . . . .17,821,253 \\ & \text { Tax valuation }\end{aligned}$ Interest payable in Meadville. $\mid$ Population in 1890 was....65, 324 Bonds are exempt from taxation. Property is assessed at about ${ }^{1} 3$ of its actual value.

DANVILLE. This borough is in Montour County.
LOANS- When Due. Total delt June 1, 1896.. $\$ 117,400$ 43, JdJT, $\$ 103,700 \ldots$ At call 4s, MidN, \$13,700....Nov. 1, 1912 subject to call at any time
Interest payable in Danville. Tax valuation $1895, \ldots, 1,000,000$ Total tax (per $\$ 1.000$ ) ..... $\$ 51.00$ Population in 1890 was.......7,998 Population in 1880 was..... 8,346 Population in 1896 (est.).....8.500

## DAUPHIN CO.-A. L. Etter, Treasurer.

County seat is Harrisburg.

LOANS- Amount. Tax valuation $1895 \ldots 80,760,795$ | County bonds........... 8202,000 | $\begin{array}{l}\text { Population in } 1890 \text { was.... } 96,977 \\ \text { Total debt (last returns). } 252,500\end{array}$ |
| :--- | :--- |
| Population in 1880 was... 76,148 |  |

DELAWARE CO.-W. M. Ford, Treasurer.
County seat is Media.
LOANS- When Due |Total debt Aug., 1896.. \$120,100 48, Ado, \$420,100 ....Oct. 6, 1906 Subject to call after 1900.
Interest payable in Media. Tax valuation in 1896..48,051,076 Assessment about 23 actual value. Population in 1890 was $\ldots .74,683$
Population in 1880 was $\ldots .56,101$

EASTON.-\{ $\begin{aligned} & \text { H. A. HARTZELL, Mayor. }\end{aligned}$
Easton is situated in Northampton County.
LOANS- When Due. Tax valuation 1896
LOANS- When Due. Assessment is is actual value $68, \ldots .84,000 \ldots \ldots . . . . . . .1901$ state tax (per $\$ 1,000$ ) .............. $14 \cdot 00$ 48, semlan., $\$ 200,400$ y'rly to 1925 (County tax (per $\$ 1,000$ ) ...... $1 \cdot 80$


 TAX FREE.- All bonds of this city are exempt from taxation.
CITY PROPERTY-The city owns its electric-light plant.
WATER WORKS-The water works are owned by the Lehigh Water Company.
ELIZA BETH.-This borough is in Allegheny County. Honded debt Aug. 1, $97 \ldots$... $\$ 12,500$ Assessed valuation 1897. $\$ 640,000$ Floating debt.............. 300 Tax rate '97 (eity \& Boh.).... $\$ 20.00$ Total debt Aug. 1,1897.... 12,800 Population 1897 (est.)..........2,000

ERIE.- $\left\{\begin{array}{l}\text { ROBERT J. BALTSMAN, Mayor. } \\ \text { W. GINGRICH }\end{array}\right.$
Erie is situated in the county of the same name.

All bonds issued by this city are free fromall after Jan. 1, 1897.
PAR VALUE OF BONDS.-Bonds are for $\$ 1,000$ and $\$ 500$.
INTEREST on the 1887 loan is payable at the City Treasurer's office, and at the Importer's and Traders' Bank, N. Y.; on the loan of March 1, 1889 , at the City Treasurer's otmee ana Bank, N. Y.; on other loans by the City Treasurer.
TOTAL DEBT. SINKING FUNDS, E TC.-The subjoined statement dates indicated.
Total bonded debt...............ept.1, 1897. Jan. 1, 1897. Jan. 1, 1896. Water dit The city has no floating debt.

 POPULATION - In 1890 population was 40,$634 ;$ in 1897 is estimated at 52,000.
Erie School District.-


Bond. debt Sept. 10,97. \$164,500 Assessed val'tion '97...19,375,880 School tax (per M.)'97....... $\$ 8 \cdot 00$ Total tax rate city, state county and 8chool.......... $30 \cdot 50$

ETNA.-Situated in Allegheny County.
Total debt Jan. 1, 1897.. \$103,000 $\mid$ Tax rate (per \$1,000).
Tax valuation 1896.....2,041,025 Population in 1890 was...... $\$ 17 \cdot 00$
FAYETTE CO.-David D. Johnson, Treas.
County seat is Uniontown.
LOANS- When Due. JALL BONDS

Total debt Aug. 1,'97.. $\quad \$ 221,200$
Total valuation $1897.33,885,510$ 4s, semi-an., $\$ 70,000 \ldots$... Six years
CoURT HOUSE BONDS4 s , M\&N, $\$ 170,000$. .... 1898 $4 \mathrm{~s}, \mathrm{M}$ ( $\$ 9,000$ due yearly) to 1915 Total valuation 1897 _ . 33, 885,510
Assessment about 3 actual value Assessment about a actual value. State tax (per $\$ 1,000$ ) $1897 \ldots \$ 4 \cdot 00$
County tax (per $\$ 1,000$ ) $97 . .4 .50$ Population in 1890 was......80,006 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 26,000 \ldots . . .{ }^{2} \mathrm{~s}, 000 \mathrm{y} \mathrm{rly}$
Interest payable in Uniontown.
FRANKLIN.-\{ $\begin{aligned} & \text { GEO. B. JOBSON, Mayor. } \\ & \text { E. JENNET, Clerk. }\end{aligned}$
This city is in Venango County.

LOANS- When Due.
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 22,000 \ldots .1898$ to 1909 ( $\$ 2,000$ (annually; subject to call.) Interest is payable in Franklin. Total debt Apr. 1, 1897.. \$24,000

Tax valuation 1897......\$1,712,251 Assessment about $1_{2}$ actual value. Population in 1890. was .....613,221 Population in 1880 was........5,010 Population in 1897 (est.)...... 8,000 $\{$ JOHN D. PATTERSON, Mayor
HARRISBURG.-
Harrisburg, the capital of the State, is situated in Dauphin County. LOANS- ${ }^{\text {LOAND }}$ - Interest.-
Water bonds...

| When Due. | Outstand'g. |
| :--- | ---: |
| July 1, 1903 | $\$ 100,900$ |
| Jan. 1, 1904 | 91,500 |
| July 1, 1904 | 7,600 |
| Jan. 1, 1913 | 130,500 |
| Jan. 1, 1914 | 22,600 |
| Jan. 1, 1915 | 265,400 |
| Jan. 1, 1916 | 77,700 |
| Jan. 1, 1898 | 6,500 |
| Jan. 1, 1903 | 14,900 |
| Juny. 1, 1904 | 10,000 |
| Jan. 1, 1898 | 32,800 |
| Jan. 1, 1899 | 30,700 |
| Jan. 1, 1900 | 12,900 |
| Jun. 1, 1901 | 60,000 |
| July 1920 | 65,000 |

TAX FREE.-All bonds are exempt from taxation.
INTEREST is payable at the office of the City Treasurer.
TOTAL DEBT.-The city's bonded debt on July 1, 1897, was $\$ 938$,500 ; sinking fund assets, $\$ 125,064$; net debt, $\$ 813,436$. The net debt in 1895 was $\$ 990,800$; in 1892 it was $\$ 1,020,031$.
The sinking fund receives yearly appropriations sufficient to pay in-
CITY PROPERTY. - The city owns a water works and other avail-
able assets amounting to over $\$ 2,000,000$
ASSESSED VALUATION.-The city's assessed valuation (estimated
to be about the full value) and tax rate have been as follows: Years.
$1896 .$. $\begin{array}{cc}\text { Total Assessed } & \text { Rate of Tax } \\ \text { Valuation. } & \text { per } \$ 1,000 .\end{array}$ Valuation. per $\$ 1,000$.
 1890 ....................................................................................21,396,245
1889. $21,396,240$
$5,384,629$
The city's tax rate for 1896 is $\$ 7 \cdot 00$ 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 estimate, is over 55,000. HOLLIDA YSBURG.- $\left\{\begin{array}{l}\text { J.W.BRACKEN, Ch'f Burgess. } \\ \text { W. L. BALDRIGE, Treasurer }\end{array}\right.$ This borough is the county seat of Blair County.
$\qquad$ When Dree. $\left\lvert\, \begin{aligned} & \text { Bond. debt Sept. 1, '97.. } \\ & \text { Tax valuation (real }\end{aligned} \mathbf{\$ 5 4 , 7 0 0}\right.$ BORO GH BONDSOptional $\mid$ City tax rate (per $\$ 1,000$ ) .... $\$ 4.00$ ${ }^{12}$ 2s, A\& ', 2,200........Optional
WATER BONDS- $\begin{aligned} & \text { Population in } 1890 \text { was....... } 2,975 \\ & \text { Population in } 1880 \text { was }\end{aligned}$ $41_{28}, \mathrm{M} \& \mathrm{~S}, \$ 2,500$. Optional.
$4 \dot{L}_{28}, J \& \mathrm{D}, 45,000$. Opt. after Population in 1897 (est.) .....3,3,000 $41_{28}, J \& D, 45,000$..Opt. after 1913
INTEREST on the borough bonds and on the $\$ 2,500$ of water bonds is payable at Hollidaysburg; on the $4^{1} 2 s$ of 1913 at Philadelphia, Pa.

HOMESTEAD. - $\left\{\begin{array}{l}\text { JNO. S. HOLLINGSHEAD, Burgess. } \\ \text { LOUIS ROTT, Treasurer. }\end{array}\right.$ This borough is in Allegheny County.
LOANS- When wue. LOANS-
When Die.


LOANS- When Due. $5-4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 20,000$ STREET AND SEWER BONDS 1, 1917 $5 \cdot 4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 49,000 \mathrm{yrly}^{\prime}$ to 1914 | $5 \cdot 4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$, | 26,000 |
| :--- | :--- |
| $5 \cdot 4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \mathrm{rly}$ to 1918 |  |

 5s, M\&S, 13,000. Mar.1,'98to 10 WATER'BonDs- . Dec. 1,1897
$5 \cdot 4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 16,000$. Yearly to '09 $5 \cdot 4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 16,000$. Yearly to '09
$5 \cdot 4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 15,000$. Sept. $5 \cdot 4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 15,000$.. Sept, 1,1910
$5 \cdot 4 \mathrm{~s}, \mathrm{~A} \& 0$,
29,000 Yearly to '16 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{~A}, 60,000$.. Oet. $1, ' 98,16$
SCHOOL BonDs
$5 \cdot 4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 36,000 \ldots$ Part yearly

SCHOOL BONDS (Con.) -
$4.5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 12,000$
 Overdue bonds............. $\$ 2,000$
Bonded debt Jan. $6,97.2600$ Floating debt............. 10,000 Total debt Sept. 15, 1897. 267,500 Water bonds (incl, above). 120,000 School bonds (additional) 73,000 Tax valuation $1896 \ldots . .4,311,260$ Assessment about 25 actual value. Borough tax (p'r $\$ 1,000$ ) .... $\$ 10 \cdot 00$ School tax (per $\$ 1,000$ )......... $8 \cdot 00$
Population in 1890 was......7,911 Population in 1880 was........ 592
Population in 1897 (est.).... 0,000

HUNTINGDON CO.-County seat is Huntingdon.

## LOANS- When Due. Floating debt............. $\$ 15,000$

 BRIDGE BONDS-$4 \mathrm{~s},\{\mathrm{~J} \& \mathrm{~J}\}$ , A\&O, $\$ 79,000$ \{part yr'ly $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 19,500 \ldots . .1902$ to 1906 Interest paid by County Treas. Total debt Mar., 1896.... 117,100 Tax valuation, real...... 4,924,384 Tax valuation $1895 . .5,443,524$ Assessment about $i_{3}$ actual value. Total tax (per $\$ 1,000$ ) ...... $\$ 18 \cdot 00$ Bonded debt 1896......... $\$ 102,100$ Population in 1890 was.....35,751

## HUNTINGDON.-

This city is the county seat of Huntingdon County,
 4 s , J\&J, $\$ 6,480 \quad \$ 720$ yearly Assessment about 10 actual $v e$
 Bonded debt July 1,'96...\$47,600 $\mid$ Population in 1890 was.... 5,729 Floating debt................. 12,000
Total debt............... 59,600
Population in 1880 was.......4,125
Population in 1896 (est.).....6.000 Total debt. 10,100
INTEREST on the bonds is payable at Huntingdon.
TAX FREE.-All bonds of this city are exempt from taxation.

## INDIANA CO.-P. M. SutTon, Treasurer.

County seat is Indiana
LOANS- When Due
COUNTY BONDS-
4s, var., $\$ 82,050 \ldots . .$.
FUNDING BONDS
48, ...., \$44,500 ....... 1900-1901
Interest payable in Indian
Total debt Jan. 1, 1896.... $\$ 82,050$
Valuation, Etc.-
Tax valuation, real .... $\$ 7,326,908$
Tax valuation, personal 879.271
Tax valuation $1895 . . . .8,206,179$
Co. tax rate(per $\$ 1,000)$.
Population in 1890 was.....42, 875
Population in 1880 was.....40,527
JENKINTOWN.- \} THOS. B, HARPER, Mayor.
This horough is in Montgomery County.

LOANS- When Due. |Tax valuation 1896..... \$1,123,860 | 5 s, A\&O, $\$ 41,200 \ldots .$. Oct. 1,1896 | Tax rate (per $\$ 1,000 \ldots . .1,12 \cdot 25$ |
| :---: | :--- |
| (Part due yearly) to Oct. 1,1915 | Population in 1890 was....... 1,609 | Bonded debt Jan. 1, 1897.\$11,200 $\left\lvert\, \begin{aligned} & \text { Population in } 1897 \text { (est.)...... 2,100 }\end{aligned}\right.$

JOHNSTOWN.-\{\{ $\begin{aligned} & \text { GEO. W. WAGONER, Mayor. } \\ & \text { SAMUEL LENHART, JR., Co }\end{aligned}$
This is Cambria Coumt SAMUEL LENHARI, JR., Comptr'r. LOANS- When Due.
FIRE ALARM-
When Due.
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 8,000$
.Jan. 1, 1924
Subject to call after 10 years.
HIGHWAY \& BRIDGE BONDS-
5 s, J\&D, $\$ 93,500 \ldots .$. June 1, 1921
OLD BOROUGH BONDS- 1901
4s, ...., $\$ 3,600 \ldots \ldots . . .1898-1899$
5s, M\&N, \$26,300 ...... May 1, 1921
Subjeci to eall aitter May 1, 1896
STREET IMPROVEMEN'-

The estimated population in 1897 was 26,000.
JUNIATA CO.-W.H. GRENINGER,CIk. Co. Com. County seat is Mifflintown.
LOANS-
When Due.
COUNTY BONDS-
LOANS- When Due
$4^{1} 28$, A\&F $\$ 50,000$ AUR - (Con )-
Subject to call after Aug. 1, 1904 4s, A\&O, \$20,000 .....Oct. 1, 1926 Interest payable in Johnstown.

Total debt Aug. 1,1897 . $\$ 215,300$ Sinking fund............... 1,717 | Net debt Aug. 1, 1897. 213,583 |
| :--- |
| Old boro. debt (add'l).. $\quad 3,600$ | Tax valuation 1897.....12,069,487 City \& sch. tax (per M.) ' $97 . \$ 9 \cdot 75$ City \& sch. tax. (per M.) '97.. $\$ 9 \cdot 75$

Population in 1890 was.....21,805 Population
as 26,000 . Interest payable by County Treas. 'Total tax (per $\$ 1,000$ )........ $\$ 10 \cdot 00$ Bonded debt Aug. 1,'96..\$140,049 $\mid$ Population in 1890 was.....16,655 Sinking fund.
KENNETT SQUARE.- $\left\{\begin{array}{l}\text { GEO. W. TAFT, Mayor. } \\ \text { WM. E. VORHEES, Clerk. }\end{array}\right.$

## This borough is in Chester County

LOANS- When Due. Tax valuation, personal.. \$12,775 BOROUGH \& W ATER BONDS- 19 Total valuation 1895..... 703,275
 Total debt Jan. 1, 1897......41,000 $\quad \begin{aligned} & \text { Population in } 1890 \text { was........ } 1,326 \\ & \text { Population in 1880 was..... 1,021 }\end{aligned}$ Tax valuation, real..........690,500 Population in 1895 (est.)......1,500 The borough pays all taxes on its bonds.

## LACKANANNA CO-C. H. Schadt, Treasr.

 County seat is Soranton.LOANS-
When Due. | Sinking fund............ \$10,000
REFUNDING BONDS.
$41_{2}$, J\&D, $\$ 120,000$..Dec. 1, 1904
Bonds all optional after 2 years.
Court House Bonds -
Interest pavable by County Treas

| Interest payable by County Treas. | Assessment about $1_{g}$ actual value |
| :--- | :--- |
| County |  | Total debt Aug. 18, 1897. $\$ 255,000 \mid$ Population 1890 was........ 142,088 TAXES on the above securities are pald by the Uounty.

LANCASTER. $-\left\{\begin{array}{l}\text { EDWIN S. SMELTZ, Mayor. } \\ \text { J. H. RATHBON, Treasurer. }\end{array}\right.$
This city is the capital of Lancaster County.
LOANS-
NAME AND PURPOSE Rate. Payable. When Due. Dupal. Outstand'g.
Optional after 1915.


BONDED DERT－The city＇s bonded debt in 1896 was $\$ 1,134,958$ nking funds，\＄460，500．
TAX FREE－All bonds of this eity are exempt from taxation．
CITY PROPERTY－The city owns its water works valned at $\$ 750$ ． mentioned above，in all amounting to $\$ 1,022,461$ ．
ASSESSED VALUATION－In 1895 the total valuation was $\$ 4$號 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

LOANS－

## When Due．

Interest paynule
48, A $\& 0, \$ 167,000$ ．．．．Apr．1， 1901 Bonded debt（last returns）$\$ 170,800$ Tax valuation $1895 \ldots, \$ 84,441,037$ （ 8 Population in 1890 was．．．． 149,095
TAX FREE．－All bonds of this connty are exempt from taxation．
LANDSDALE．－O．M．EvaNs，Treasurer． This borough is in Montgomery County．
Bonded debt Sept．1，＇97．，\＄20，600 Tax rate（per \＄1，000）1897．$\$ 13.50$ Total debt Sept．1，1897．．．．21，600 Population 1890 ．．．．．．．．．．．．．． 1,858

LEBANON．－Gborge H．Spang，Treasurer． This city is in Lebanon County．

## LOANS－

8，April，845，000
Siblect to eall at any time．
W．April．$\$ 170.000 \ldots$ ．．．．pp．1， 1902 4a，April．$\$ 170,000$ ．nape． 1,1
Interest pald at City Treas＇r oflice． Total debt Mrarch 1，1897．$\$ 215,000$
Water debt（ineladed）．．．． 170,000

Sinking fund and camh．．．$\$ 33,100$ Net debt Mareh 1，1897．．．181，900 Tax valaation，real ．．．．．．．8，070，400 Tax valuation，peraonal．289，050 Total valuation $1896 \ldots . .8,359.450$
Assensment about $90 \mathrm{p}, \mathrm{ct}$ actual Assensment about 90 p ．ot．actual．
County tax（per $\$ 1.000) . .81=75$ Clty tax（per $\$ 1.000$ ） Average mehool tax Population in 1890 was．．．．．．．． 15,000

## LOCKHAVEN．－\｛ $\begin{aligned} & \text { W．H．MAYER，Mayor．} \\ & \text { R．S．BARKER，Aultor．}\end{aligned}$

## This dity in in Clinton County



| 4，．．．．．． $887,000 \ldots \ldots$ | ay 1，1904 |
| :---: | :---: |
| 45，．．．．20，000．．．．． | dy 1， 1914 |
| Total debt 1897 | 232，000 |
| School bends（ardit＇na | 8，000 |
| Total valuation 1895 | 1，700，000 |
| Asscasment about $1_{3}$ a | ual value． |
| Population in 1890 Wa | ．, 35 |
| Populstion is 1880 was | ．5，845 |
| Population in 1896 （eat．） | ．．8，000 |

LUZERNE CO．－R．P．Robinson，Treasurer．
The county seat is Wilkes－Barres．
LOANS－ FPL
4s，F\＆EA，$\$ 37,500$, K．．．Feb．1， 1898 44，FKEA． 37,500, R Feb，1， 1903 4s， 890,000 （Part annually．） Total debt Feb．1，＂97．．$\$ 75,000$

Net debt Feb．1，1897．．\＄34，704 Sinking funds． Tix valagtion，person＇t 3， 314,200 Tox valuation，versom＇l．3，514，50． Assesment aht． $10 \mathrm{p}, \mathrm{c}$ ，of set＇l Fa ． Coanty tax（per $\$ 1,000$ ）．．．．．．87－00 Sohool tax per $81,000 \ldots . . . . .13 \cdot 00$
Population in 1890 was．．．． 201,208 Population in 1890 was．．．201，208

TAX FREE．－All bonds of this connty are exempt from taxation to holders．The coanty pays a State tax of 4 mills．

## LYCOMING CO．－A．D．Updegraff，Treas． <br>  Population in 1896 was． <br> 57,486 75,000

MAHANOY CITY．－$\{\mathrm{H} . \mathrm{J}$, STERN，Mayor．
Boroagid in Schuylkill County．


Total debt Feb．1， 1897 S34，500 1807．．$\$ 34,500$ Net debt Feb，1，1897．．． 32,500 Assbasment is sy the noctual salit Total tar（per \＄1，000）．． Popuris fon 1890 was． Population 1880 was．．．．．．．．．．7， 781

The bonds are all $5-15 \cdot \overline{\text { rear bonds，and are exempt from taxation．}}$

## McKEAN COUNTY．－F．B．Clark，Treas．

Connef seat is Smethyort．

MCKEESPORT．－$\frac{\text { R．T．CAROTHERS，Mayor．}}{\text { B．}}$ B．HERWICK，Comptroile
This eity is in Allegheny County．
ROANS－When Duse

Gs，JEJ，\＄104，600．．．Jnly 1， 1906

Tntereat payable by City Treasurer Vamer rebtoct．1，1896．8248，600 Flanting（ineluded）． Total debt Oet， $1,1896$. sinking fund oet． 1,96 Yet debt Oct．1，1896．．．．107，369

Tax valuation $1896 \ldots 13,560,937$ Pomulation 1890 Assessment about $1_{2}$ actual value．Population 1880 was City \＆sch tax（p \＄1．000）＇96．\＄13．50 Population 1870 was． Total tax（per $\$ 1,000$ ）．．．．．．．$\$ 16 \cdot 50$ Population 1895 （est．）．．．．．．．30，000 ＊The water bonds due in 1911 are subject to call at any time on sixty days notice．
TAX FREE．－The Railroad Compromise bonds are exempt from
MEADVIIL，E．$\left\{\begin{array}{l}\text { WHITNEY BRAYMER，Mayor } \\ \text { W．R．VANOE，Clerk．}\end{array}\right.$
This city is in Crawford County．
＊LOANS in Crawiord County．
CITY BONDS－When Due．｜Total debt．．．．．．．．．．．．．．．．．．．．．\＄76，248

42 5s，J\＆J，$\$ 6,000 \ldots$ July 1,1902 Sinking fund．．．．．．．．．．．．．．．．．．．． 20,548 4 s ，J\＆J， $24,200 \ldots .$. July 1， 1901 Tax valuation，real．．．．．．．2，086，340 4s，J\＆J， $6,000 \ldots . .$. Apr． 1,1907 Tax valuation，personal 184,374 4s，M\＆s， 7,900 ．．．．．．Mar．1， 1916 Assessment abt． $40 \%$ actual value． Interest is payable at City Treas＇y．Total tax（per $\$ 1,000$ ）．．．$\$ 40.00$ | Bonded debt Feb．1， $97 .$. | $\$ 75,700$ | Population 1890 was．．．． | 9,520 |
| :--- | :--- | :--- | ---: |
| Floating debt．．．．．．．．．．．． | 548 | $\begin{array}{l}\text { Population } 1896 \text {（est．）．．．}\end{array}$ | 10,000 | Floating debt．．．．．．．．．．．．call．The bonds of 1907 and 1916 are free of All bonds are subject to eall．The bonds of 1907 and 1916 are free of State tax．



MIFFIIN COUNTY．－County seat is Lewistown．
LOANS When Due．｜Total debt（last returns）．\＄93，300 $45, \mathrm{~J} \& \mathrm{~J}$ and $\mathrm{M} \& \mathrm{~N}, \$ 95,500 \ldots . . . . . . \mid$ Population in 1890 was， $19.19,996$ Interest payable in Lewistown．

Population in 1880 was．．．．．19，996

## MONONGAFEI A

Monongahela is in Washington County
LOANS－When Due．Tax valuation，real ．．．．．\＄1，012，834 58，M\＆S，$\$ 45,500$ ．BONDS ${ }^{\text {＇92 }}$ \＆ 4 ：Tax valuation，personal．\＄138，092 5s，M\＆S，$\$ 45,500 \ldots . .$. Sept．$_{\text {（Subject to eall after } 1897 .)} 1912$ Total valuation $1895 . . . .1,150,926$ 58, FicA，$\$ 19,500 \ldots . .$. Aug．，$^{2} 1914$ Total tax（per $\$ 1,000$ ）．．．．．．$\$ 23.00$ Bond．debt．Feb．17， 96 ．$\$ 65,000$ Popmlation in 1890 was．．$\$ 23.096$ $\begin{array}{lr}\text { Floating debt ．．．．．．．．．．．．} & 3,000 \\ \text { Fopulation in } 1880 \text { was．．．．．} & \text { 2，096 } \\ 2,904\end{array}$ Total debt．．．．．．．．．．．．．．．．．．．．68，000 $\quad$ Population 1894 （ $68 t$. ．．．．．．．． 5,000
The city＇s bonds become due part yearly，the entire amount being Sayable within twenty years from date of issue．They are subject to tate tax if owned by residents of Peunsylvania．

## MONROE CO．－Harvey Hubrman，Clerk

County seat is Stroudsburg．
LOANS－When The． $\mid$ Bonded debt Feb．1，1897．$\$ 66,050$ 48, M\＆ $8, \$ 64,000$ ． 1909 Floating debt．．．．．．．．．．．．．5，000 Subject to call． Jail Bondg
4, ．．．．．．．subject to cail
Interest payable at Co．Treasury Total valuation $1896 \ldots 6,500,000$ Assessment same as actual vaiue． Total tax（por \＄1．000）．．．．．．．813．00 Population in 1890 was．．．．．20， 11 Population in 1895 （est．）．．．21，000
MONTGOMERY CO．－D．H．Hitner，Clerk County seat is Norristown．

LOANS－When Due．Tax valuation 1897，．．878，404，730 Apr，1， 1900 Tax rate（per \＄1，000）1897，\＄6．00 | Intercest payable in Norristown．Population 1890 was．． | 128,290 |
| :---: | :---: | :---: | :---: | Total debt Sept．1， $197 \$ 77,000$ Population 1880 was．．$\quad 96,494$

MONTOUR CO．－JNo．U．Perfer，Olerk
County seat is Danville．
LOANS－When Due．
4s，Nov．1，$\$ 37,000$
Tax valuation，personal．$\$ 128,58$ 48，$\$ 4,000$ due yearly． Total debt Aug．1，1897． 837,000 Tax valuation，real．．．．．．． 1902,034 Population in 1890 was．．．．．．15．64． TAX FREE．－All bonds are exempt from taxation．

NEW CASTLE．－\｛i，W．SMITH，Mayor．
This elty is the caplal of Lawrence County．
LOANS－When Due． $\mid$ Total debt Feb．1，1897．． 8119,000

CITY FONDING Bosids－ 45, F\＆A，$\$ 24,000 . . .$. Aug $^{4} 1,1906$ Tax valuation，real．．．．．．6，500，000 | $45, ~ F \& A, \$ 24,000 \ldots . . . A u g, ~ 1,1906$ | Tax valuation，personal． 500,000 |
| :---: | :---: |
| Subject to call at any time． | Total valuation， $1896 . .7,000,000$ | SEWER Boxbs－Assessment about is actual valne． 4s，F\＆A，\＄15，000．．．．Aug，1， 1916 Subject to call after 1906.

STREET IMPROVEMEST BONDS－
48, F\＆A，$\$ 40,000 \ldots .$. AM 1,1904
Snhject to eall at any time．
4s，F\＆A，$\$ 40,000$ ．．．．Avic， 1,1916
subject to call ifter 1906 ． Assessment about 3 actual valne． City tax（per $\$ 1,000$ ）．．．．．．．．． 83.00 School tax（per $\$ 1,000$ ）．．．．． $6 \cdot 00$ Poptrlation 1890 was．．．．．．．．．．11，600 4s，$\quad$ abject to call after 1906.
Interest payable at city treasinry． Popmation 1880 was．．．．．．．．．8，418
Population 1897 （estimat＇ 20,000

TAX FREE．－Bonds are exempt from taxation．

## 

This borough is the capital of Montgomery County
LOANS－When Due．
BoROUGH BoNDS－（reg） 48，J\＆J，$\$ 34,900$ ．．．．．．．．．tily 1， 1904 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$ ，$\$ 14,300$ ．．．．．．Dec． 1,1908
s，subiect 300
4s，J\＆J，$\$ 67,000$ ．．．．．．Jan．1， 1913
48．J\＆J，\＄59．500．．．．．Jan．1， 1915
${ }^{1}$ as ，．．．．．$\$ 200,000$ ．Oct， 1,1927
INTEREST is paynble at the Borough Treasurer＇s office．

## OIL CITY.- $\left\{\begin{array}{l}\text { JAMES A. FAWCETT, Mayor. } \\ \text { W. F. WISE, TTrasurer. }\end{array}\right.$

This city is in Venango county.
LOANS- When Due, | Floating debt........... 13,030 CITY BUILDING BONDS( $\$ 1,000$ due yearly) to Sept. 1,1914 OIL CITY Borovar Bonds$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}$.
( $\$ 2,000$ due yearly) to Sept. 1,1899 Water Bonds$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 15,000 \ldots$ Sept. 1,1897
( $\$ 3,000$ due yearly) to Sept $(\$ 3,000$ due yearly) to Sept.1, 1901
58, M\&S, $\$ 36,000$ 5s, M\&S, $\$ 36,000 . .{ }^{\text {Sept. }} 1,1902$ Total debt Apr. 6, 1897 Tax valuation, real ..... 51,000 Total valuation, personㄱ. $2,093,540$ Total valuation $1897 \ldots .2,309,135$ Assessment is $1_{3}$ actual value. Total tax (per $\$ 1,000$ ) ' $96 \ldots \$ 36.00$ Population in 1890 was...... 70,932 Population in 1897 (estim.).13,000

OXFORD.- $\left\{\begin{array}{l}\text { T. F. GRIER, Burgess. } \\ \text { J. C. KERR, Secretary }\end{array}\right.$ This borough is in Chester County.

LOANS- When Due. | Net debt Feb. 15, 1897.... \$42,000 $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 10,000 \ldots . . . \mathrm{Jan}$. 1,1900 Total valuation $1896 \ldots . . .969,860$ GAS AND Water Red. Bonds$41_{2} \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 12,000 \ldots$ May 1,1910 4s, M\&N, 27,500...May 1, 1906 Total debt Fel. 15, 1897.. $\$ 49,700$ County tax (per $\$ 1,000$ )...... $\$ 2 \cdot 50$ |  |
| :--- | :--- | :--- |
| Water debt (included) | Sinking fund............. 7,700 Population 1897 (estimated). 2,300 All issues of bonds are exempt from taxation.

OPTIONAL. - Bonds are all subject to call five years from date of

## INTEREST is payable at the National Bank of Oxford

PHIL A DELPHIA.- $\left\{\begin{array}{l}\text { CHAS. F. WARWICK, Mayor } \\ \text { JOHN M.WALTON, Comptrol }\end{array}\right.$
Philadelphia, co-extensive with the county of the same name, is the third city of the United States, has an area of over 130 square miles and includes a number of places which have almost the character of separate towns. The county is under city control and has no separate general heads, Taxed City Loan and Untaxed City Loan, are given in the order of their dates of maturity
Note.-The city is contemplating the issue of $\$ 12,200,000$ bonds for various purposes, but there has been much doubt as to the legal steps necessary to this end. The Pennsylvania Supreme Court having dethe people, and a bill intended to legalize the issue having been vetoed by the Governor, it has been finally decided to have the people pass on the question at the election in November. See Chronicle, May 8 , 1897, page 911; May 15, 1897, page 965: June 5, 1897 , page 1102 ; October 2, 1897, page 642 .

within the meaning of the word "Debt" in Section VIII, Article IX, of the Constitution of Pennsylvania, the real debt of the city is the uncanceled in the sinking fund.] Bonded debt


Total debt.
Sinking funds.


Jan. 1, 1897.
$\qquad$
$\qquad$
Jan. 1, 1896.
Jan. 1, 1895. $\$ 54,317,596$
$18,692,525$$\quad \begin{array}{r}\$ 55,168,028 \\ 20,530,250\end{array}$
Net debt on January 1st. . $\overline{\$ 35,479,580} \quad \overline{\$ 35,625,071} \quad \overline{\$ 34,637,778}$ The city held on January 1, 1897, in addition to the sinking fund given above assets amounting to $\$ 8,296,590$.
The sinking fund holds the following securities: City loan, at par $\$ 19,575,350$ and United States loan, at par, \$413,000. The amount of bunded debt redeemed by the Sinking Fund Commission during the
year $18 \subseteq 6$ was $\$ 5 E 6,925$. Among the assets held by the city are year 18 ¢ 6 vas $\$ 5 E 6,925$. Among the assets held by the eity are
22,500 shares of Sunbury \& Erie Railroad stock, par value $\$ 100$ per share, or 45,000 shares of Philadelphia \& Erie Railroad stock, par value $\$ 50$ per share, market value $\$ 15$ per share.
CITY PROPERTY-The real estate owned by the city is valued at $\$ 1,934,600$.
ASSESSED VALUATION, ETC.-The following shows the annual payments to the sinking fund, amount of bonded debt and outstanding warrants, assessed value of property, and the tax rate, for years indicated. Property in this city is assessed at about it or its actual value.

|  | Paym'ts to | Total Municipal | Assessed real and | Tax rate |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Sink. Fund. | Debt Jan. 1. | Personal Valuat'n. | per \$1,000 |
| 1897. | .. $\$ 368,860$ | \$55,054,930 | \$818,827,549 | \$18.50 |
| 1896 | 379,660 | 54,317,59 | 801,028,552 | 18.50 |
| 1895 | 419,260 | 55,168,028 | 782,677,694 | 18.50 |
| 1890. | 602,590 | 56,777,370 | 688,713,518 | $18 \cdot 50$ |
| 1885. | 660,986 | 64,131,362 | 597,785,428 | 18.50 |
| 1880 | 806,605 | 72,264,595 | 536,667,834 | $20 \cdot 00$ |
| 1875 | 785,899 | 64,390,463 | 575,283,968 | 21.50 |
| 1870. | 519,197 | 45,093,247 | 479,776,643 | $18 \cdot 00$ |
| 1865 | . 329,340 | 32,763,899 | 159,119,928 | $28 \cdot 00$ |
| 1860 | . 173,737 | 21,356,759 | 155,697,669 | 20.00 |

POPULATION.-In 1890 population was $1,046,964$; in 1880 it was POPULATION.-In 1890 popı
847,170 ; in 1870 it was 674.022 .

## PHOENIXVILLE.-John Denithon, Burgess.

This borough is in Chester County.
LOANS- When Due. Interest payable at Phcenixville. $4 \cdot 48$, A\&O, $\$ 3,000 . . . A$ Br. 1,1899 Subject to call at any time. $4 \cdot 4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 1,500 \ldots$ Apr. 1,1899 Subject to call at any time. -4ATER BONDS-
•48, A\&O, \$169,500. Apr. 1,1914
Optional after Apr. 1, 1899.
Total debt Feb. 1, 1897.. \$174,000 $\begin{array}{ll}\text { Cash on hand.......... } \\ \text { Net delt Feb. } & 8,000 \\ 166,000\end{array}$ Net debt Feb. $1,1897 \ldots .166,000$
Tax valuation $1896 \ldots . .3,000,000$ Tax valuation 1896 .... 3, 1600,000 Assessment about Total tax (per $\$ 1,000$ ) ........13.00 Total tax (per $\$ 1,000$ ) $\ldots \ldots . .13 .00$
Population in 1890 was.....8.514
Population in 1897 (est)

PITTSBURG.-\{ $\begin{aligned} & \text { H. P. FORD, Mayor. } \\ & \text { I. GOURLEY, Co }\end{aligned}$
This eity is situated in Allegheny County. Comptroller.
LOANS-
-Interest. -
When Drincipal.
NAME AND PURPOSE- Rate. Pay ble. When Due. Outstand'g Free bridge bonds........o or r 4 M \& N Apr. ${ }_{1925}{ }^{1910}{ }^{*} 1,317,100$ Funded debt bonds.

$\begin{array}{ccc}\text { do do } & \text { do............ } \\ \text { Funded de } \\ \text { do } & \text { do } & \text { do } \\ \text { do } & \text { do } & \text { do }\end{array}$
Improvement bonds....
do do
Market bonds, refunded call $1-10$ every
 142,000 Public Park bonds......c or r Subject to eall 1-10 every 3 years.
Public Safety bonds.....e or r 4 M \& N 1925 *410,000 Railroadscrip................... 5 ...... J Jan...... 19131502
 East Birmingham funded..... $4 \quad \ldots . .$. Mar. $^{15}, 1918 \quad 62,000$ $\begin{array}{ll}\text { (c) Coupon bonds. (r) Registered bonds. } & \text { (g) Payable in gold } \\ \text { * These issues form parts of the } \$ 6,250,000 \text { loan authorized in } 1895 \text {, }\end{array}$ and the amounts here given represent the portion of that loan thus far issued

PAR VALUE OF BONDS.-Bonds are for $\$ 100$ and multiples
TAX FREE.-All issues of this city's bonds are exempt from taxation
INTEREST is payable at the City Treasurer's office in Pittsburg, ai the Bank of America in New York, at the office of
TOTAL DEBT, SINKING FUND, ETC.-The subjoined statement city against the Total bonded debt $1897 . \quad 1896 . \quad 1895 . \quad 1894$.
Total bonded debt
(incl. water bonds) $\ddagger \$ 14,928,202 \$ 13,630,301 \$ 12,593,102 \$ 12,836,60$
$\begin{array}{ll}\text { (incl. Water bonds) } \ddagger \$ 14,928,202 \\ \text { Sinking funds....... } & \mathbf{4}, 707,369 \\ \$ 13,630,301 & 5,088,354 \\ \$ 12,593,102 & 4,617,140 \\ \$ 12,836,607 \\ 4,352,601\end{array}$
Net debt on Feb.1. $\$ 10,220,833 \quad \$ 8,541,947 \quad \$ 7,975,962 \quad \$ 8,483,994$
$\ddagger$ Including $\$ 28,000$ still outstanding
The city has no floating debt. The sinking fund receives yearly from $\$ \pm 00,000$ to $\$ 500,000$ from appropriations and investments.
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 (estimated


For the year 1897 the assessed valuation of real estate includes the valuation of property to the amount tho-thirds of fall tax), and $\$ 10,393,428$ which paid a so-called tagr (two-thirds of fural tax, or one half of the full tax rate. The laxable valuation of all property for 1897 after making some slight deduetions for exemptions, was therefore $\$ 258,828,334$.
POPULATION.-In 1890 population was 238,617; in 1880 it was
Pittsburg School District. -

LOANS- $\quad$ When Due $\left\lvert\, \begin{array}{ll}\text { Assessment about }{ }^{1} 2 \\ \text { Lactual vanue. }\end{array}\right.$ | Totai debt (last returne) |
| :--- | :--- | :--- | Tax valuation $1894 \ldots .24,526,099$ National Bank, N. Y. City

Pittston.-E. J. MoDonnell, Treasurer. This borough is in Luzerne County.
LOANS- When Due. |Tax vaiuation 1897 ...... \$1.388,770 PAVAG AND SEWER BONDS $\quad \begin{aligned} & \text { Assessment about If actual value. }\end{aligned}$ Subject to call after Jan. 15, 1900 BOROUGH BONDS -
$48, \ldots . ., 814,000$.
$58, \ldots . .2,200$.
Averuge school tax 1891.... $24 \cdot 00$ Population 1890 was...........10,302
Population 1894 (estimated) 12,500
TAX FREE-All bonds exempt from taxation.
INTEREST on the 5 per cent bonds is payable at the Miners' Savings

## PLYMOUTH-Danikl B. Loduer, Burgess.

## This borough is in Luzerne County.

LOANS- When Due. Total debt Jan. 1, 1897 so7, 277 Coupor Bosps- Oct. 1, 97 to '07 Tax valuation 1896.........870,687 58, AdeO, 822,900 . Oct. 1,97 to 07
Interest payable at Plymouth. Bonded debt Jan. 1, 1897.. $\$ 22,900$ loating debt................ 4,377 Population 1880 was...........9,344
POTTER COUNTY.-AsaF. RAymond, Treas.

## County seat is Coudersport.

LOANS When Due.
otal debt $1897 . . . . . . J$ ann. 1, 1898
Assessment about $1_{5}$ actual value.


POTTSVILLE.-Pottsville is in Schuylkill County.

| LOANS- When Due. | Bonded debt Mar. $1,997 . . \$ 109.500$ |
| :---: | :---: |
| FUNDING Bo | Total dobt Mar. 1, 1897. ${ }^{\text {For. }}$ 11,81,364 |
| 49, MdeN, 7,500......Nov. 1, 1907 | Tax valuation 1896......6,196,678 |
| 4A, Mden, 33,000 .....May 1, 1911 | Asaessment abont in actual value. |
| 48, J\&D, 54,000 .............. 1914 | Total tax (per $\leqslant 1,000) \ldots . .$. . 816.50 |
| Int. is payable at Boro Treas'y. | Popalatlon in 1890 was..... 14,117 |
|  | Population in 1880 was.....13,253 |

The bonds due in 1907,1911 and 1914 are nabject to call after five years from date of lasne. All are exempt from local taxation.

READING.- $\left\{\begin{array}{l}\text { W. F. BHANAMAN, Mayor } \\ \text { H. }\end{array}\right.$ This eity is the County seat of Berks Connty. LOANS When Due.
FUNDING BONDS -
4s, AdO, 899,000.
is, A\&0, 200,000 ..... Apr. 1, 1903
subject to call arr Apr. Apr. 1,1898
48, A\&O, $\$ 40,000$.....
F\&FUSDINO BosDs
4s, Ade0, $\$ 100,000$... April 1, 1913
REPGEDIsG WTIME BOND.
4s, Jd.J, $\$ 57,500 \ldots . . . J a n, 1,1900$
$43, J \& J, 20,000 \ldots . . J a n, 1,1905$
Subject to call nfter Jan. 1905
Subject to call after Jaa. 1, 1895
INTEREST is payable at the oflice of the Clity Treasurer
TOTAL DEBT,-The subjoined statement ahows the total municipal debt, tne sack of fund held by the city againat the same, and the water
 Net debt.
Water debt (Ineinded above)..... $\$ 848,500 \quad \$ 615,000$
TAX FREE.-All fasues of the olty's bonds are exempt from taxation
CITY PROPERTY.-Tho dity owna its water work, valued at $81,250,000$, real eatate worth 8225,000 , and other property to the amount of $\$ 101,194$; making a total of $\$ 1,576,194$.
ASSESSED VALUATION. -The city's assessed valuation (about $\begin{array}{ccc} & \text { Real } & \text { Personal Total Ass'd Rate of Tax } \\ \text { Years. } & \text { Estate. } & \text { Property. Valuation. per } \$ 1,000 \text {, }\end{array}$

 POPULATION-In 1890 population Was 58,661 ; In 1880 it was

RENOVO.-\{GEO.O. MILLER, Mayor.
This boronghi is In Clinton County.
LOANS- When Dise.
REFUMDING WATER BoNDS-
$4 \mathrm{lq}, \mathrm{J} \& J, \$ 30,000 \ldots \mathrm{July} 1,1906$
42a, J \& J, $\$ 30,000 \ldots$ July 1,1906
Witar BoNDS-000. Jan. 1, 1926 subject to call at any time
Interest payable in kenovo.
Sinking fund rasets. ........ $\$ 3,300$ Net debt Jan. $1,1897 . . . . . .44,700$
Tax valuation $1896 . . . . .682,000$ Assesament abt. 19 notual value. Total tax (per $\$ 1,000$ ) ........ $\$ 39 \cdot 00$ Population in 1990 was Population in 1896 (est.).....4,4,200 Bonded debt Jan. 1, 1897. $\$ 48,000$
TAXES on the above seeurities are paid by the borough.
SCHUYLKILLCO.-Elias Davis, Treasurer. Connty meat is Pottaville.



Interest payable in Pottsville Total debt $1897 . . . . \$ 749,200$ Assessment abt. 60 p.c. actual val | Tax valuation $1897 \ldots, .47,112,398$ | Population in 1880 was. 129,974 |  |
| :--- | ---: | :--- |
| Tax rate (per $\$ 1,000)^{\prime} 97$ | 8.00 | Populationin 1897 (est.)...165,000 |

## SCRANTON. $\left\{\begin{array}{l}\text { JAS. G. BAILEX, Mayor. } \\ \text { E. J. ROBINSON, Comptroller, }\end{array}\right.$ <br> This city is in Lackawanna County.

LOANS- RALe Rerest.-
Bri
d
d
d


TAX FREE.-All bonds issued by this oity are exempt from taxation
TOTAL DEBT-The subjoined statement shows Scranton's indebtedne Apr. 5 ; 97
Total bonded debt...... $\$ 844,000$
Floating debt ............. 34,479
$\begin{array}{ll}\text { Apr.1,95. July, 1894. Jan. 1,'94. } \\ \$ 762,000 & \$ 528,500\end{array}$
Total munfoip. debt. $\overline{\$ 678,479} \quad \overline{\$ 817,589} \quad \overline{\$ 787,556} \quad \overline{\$ 647,747}$ $\begin{array}{rrrrr}\text { Totalmunicip. debt. } \$ 678,479 & \$ 817,589 & \$ 787,556 & \$ 647,747 \\ \text { Less sinking funds, dec. } & 98,940 & 143,427 & 242,215 & 146,912\end{array}$

Net debt................ $\$ 779,539$ \$674,162 $\$ 545,341 \quad \$ 500,835$ In addition to the abore-stated assets, the oity purchased bonds of the redemption loan series of 1893 , amounting to
ment for the benefit of its several sinking funds.
ASSESSED VALUATION-The city's assessed $v$
third cash wve ama tiox ato mave becn as iollows :

|  | Real | Personal | Total Assessed | Rate of Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years, | Estate. | Property. | Valuation. | per $\$ 1,000$. |
| 1896. |  |  | \$20,186,713 |  |
| 1895 | 18,597,764 | \$1,021,540 | 19,619,304 | \$34.60 |
| 1894 |  |  | +19,290,180 |  |
| 1892 | 17,545,388 | 1,067,385 | *18,612,773 | $27 \cdot 63$ |
| 1891 | 16,763,609 | 1,282,705 | -18,046,314 | $26 \cdot 90$ |
| 1890. | 15,196,294 | -1,189,540 | 16,385,834 |  |
| 1880 | 4,582,871 | 97,934 | 4,680,805 |  |

*This amount includes ocoupations as well as other fersonal 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 .

SEWICKIEY.-R.J. CUNNINGHAM, Chairman Finance Committee.
Sewiekley is in Allegheny County;
LOANS- Wien Due. Bonded debt Feb. 1, '97..\$101,000 STREET IMP. Bonds- When Due. Bonded debt Feb. 1, $97 . . \$ 101,000$ $4^{125}, F \& A, \$ 4,000 \ldots . . . . .$. Var. Floating debt...................... 9,586 (8ubjeot to call at any time)
Total debt Feb, 1, 1897. 110,586
Tax valuation 1895. STREET AND SEWER BOND3. 4-98, $\ldots .823,000$.
WATER BONDS-
WATER BONDS-
58, AdO, $\$ 00,000 \ldots$ Apr, 1, 1903
48, AdO, $15,000 \ldots \ldots .1905$
Tax valuation $1895 . . .3,126,518$ Assess't ab't 29 actual value. City tax (per 81,000 ) .......... $\$ 5 \cdot 50$
Population in 1890 was $. . .2,750$ Population in 1890 was....... 2,750
Population in 1880 was..... 053 Population in 1880 was......2,058
NTEREST is payable at the First National Bank of Allegheny.
CITY PROPERTY.-The borough owns a water plant and other
SHAMOKIN.
This borough is in Northumberland County.
LOANS- When Due. REFUNDING BONDS$41_{28}, \mathrm{M} k 5, \$ 10,000 \ldots$ Sept. 9,1905 48, M\&N, $4,000 \ldots \ldots$ Nov, 9,1904 4s, J\&\&, $7,000 \ldots . . J u l y ~ 1,1899 ~ 48, ~ M \& N, 10,000 \ldots .$. May 1,1905 4s. F\&A, 8,000....Aug. 6, 1899 Total debt Jan. 1, 1896.. 870,600 FUNDING BoNDS-

 48, M\&S, 2,500 ...8ept. 9, 1905

TAXES on the above securlties are all paid by the borough.
OPTIONAL-All of the borough's bonds are subjeot to call after five years from date of issue.
INTEREST on all the bonds is payable at the office of the borough
SHARON-This borough is in Mercer County.
LOANS- When Due. | Total debt (last veturns). $\$ 84,000$ Bo, M\&
$5 \mathrm{~B}, \mathrm{M} \& \mathrm{~N}, \$ 49,000 \ldots .$. May 1,1905
48, M\&N, \$49,000
Nov. 1, 1915
412s, MdEN, $\$ 10,000$...NOV. 1,1898
$\mathrm{L}_{29}$, MdN, $\$ 10,000$...Nov. 1, 1898 Average school tax............. 8.00 OPTIONAL.-All of the above bonds are subject to call at the option
of the Councl.

## SHARPSBURG.-GEO. L. WALKer, Ohsirman

 Finance Committee.Sharpsburg is in Allegheny County
WOANS.
When due. Eleotric Lights-
WATER BOND8-
$5 s$, M\&ES, $\$ 44,000 \ldots . \$ 2,500$ y early
FUNDING BoNDS-
6s, A\&O, $86,000 \ldots . . .81,500$ yearly
6s, A\&O, $86,000 \ldots . . .81,500$ yearly
SEWER BONDS-
( $\$ 5,000$ annually.)

58, M\&N,\$12,000...\$1,000 yearly Total debt Aug. 1, 97... \$124,000 Total valuation $1896 \ldots 3,120,000$ Assessm't about $60 \%$ actual value
Borough and school tax ... $\$ 10 \cdot 00$ Population in 1890 was..... 4,898 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．－\｛ $\begin{aligned} & \text { JAS．BURNS，Burgess．} \\ & \text { T．J．DAVIES，Treasur }\end{aligned}$
Shenandoah is in Schuylkill County．
LOANS
$48, J \& J, \$ 25,000$.
WATER BONDS
When Due．Water debt（included）$\ldots \$ 145,000$
Ws，J\＆J，$\$ 145,000$
1926

| 5 s，J\＆J，$\$ 145,000 \ldots . . .1923-1924$ | $\begin{array}{l}\text { Total tax（per } \$ 1,000 \text { ）．．．．．．．} \$ 35 \cdot 00 \\ \text { Population in 1880 }\end{array}$ |
| :--- | :--- |

otal debt Feb．1，1897．．\＄170，000 ${ }^{\text {Populationin } 1896 \text {（estim＇d）} 17,500}$
OPTIONAL．－All above bonds are subject to call at any time．
TAX FREE．－All bonds free of tax to holders．

## SOUTH BETHLEHEM．－

This borough is in Northampton County．

LOANS－When Due． $\mid$ Bonded debt Mar．1，96．$\$ 158,500$ | MARKET BUILDING BoNDS－ |
| :---: | :---: | :---: |
| $4 \mathrm{~s}, \mathrm{~J} \& D, \$ 15,000 . . . . J u n e$ |

 PERMANENT STREET MMP．BONDS．
4s，A\＆O，$\$ 15,000 . . .$. Apr． 1,1919
Assessment abt． 66 p ．c．act．Value．
State tax（per $\$ 1,00$ ）．．．．．．．$\$ 3.50$ $4 \mathrm{~s}, \mathrm{~A} \& 0,15,000 . . . . . \mathrm{Apr}$ Apr． 1,1920

REDEMPTION BONDs－
4s，F\＆A，$\$ 69,500 . . .$. Aug．1， 1916 $\left.\begin{array}{l}\text { County tax }(\$ 1,000) \ldots \ldots . . \\ \text { Borough tax }(\text {（ } e r\end{array} \$ 1,000\right)$ Borough tax（per $\$ 1,000$ ）．
Average school tax．．．．．．．．．．．io． 5.00
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－When Due． $\mid$ Total debt（last returns）．$\$ 126,000$ BOROUGH BONDS－
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 102,000 \ldots$ part yearly $44_{2}$ ，A\＆，A\＆O，$\quad 17,500 \ldots$ part yearly

Tax valuation in 1895．．．2，744，105 Population in 1890 was．．．．．． 7,076

## SUNBURY．－

County seat of Northumberland County．
Bonded debt $1896 \ldots \ldots . .$.
 Assessed valuation $1896 . .980,123 \left\lvert\, \begin{aligned} & \text { Population in } 1880 \text { was．．．．．．．．} 4,077 \\ & \text { Population }\end{aligned}\right.$

## TIOGA COUNTY．－

County seat is Wellsboro

LOANS－When Due． County bonds－ 48，J\＆J，$\$ 160,000$ ．．Jan．1， 1923 Bonded debtJany time． Bonded debt Jan．1． 1896 6 $\$ 160,000$ Wellsboro． OPTIONAL－All bonds isat any time．

TITUSVILLE．－$\left\{\begin{array}{l}\text { W．B．BENEDIOT，Mayor．} \\ \text { JULES A．C．DUNBAR，}\end{array}\right.$ This city is in Crawford County．

Tax valuation，real．．．\＄13，786，419 Cax valuation，pers＇nal 1，186，125 County tax par 1895．．14，972，544 County tax per $\$ 1,000 \ldots . . .{ }^{2} 7.00$ Population in 1880 was ．．．．．52，313 Pr this cour

LOANS－

CITY BONDS





INTEREST is payable by the City Treasurer．
CITY PROPERTY．－The city owns a water works and electrie light plant，and other property and assets amounting to about $\$ 273,992$
POPULATION．－The population in 1890 was 8,073 ；in 1880 it was ，00，

Titusville School District．－

$15 \cdot 00$
TYRONE．－F．J．Gates，Treasurer．
This borough is in Blair County．
Bonded debt Sept．11，＇97 \＄27，400 Tax rate（per \＄1，000）＇97．．．\＄19．75 Assessed valuation＇97．．1，900，000 Population 1890．．．．．．．．．．．．．．4，705 Assessment ${ }^{3}$ a actual value． Population 1897 （est．）． ．7，000

## UNION COUNTY．－D．R．Smith，Treasurer．

 County seat is Lewisburg．LOANS－WRIDGE BONDS－1889－1894－Due．Total debt Sept．1，＇97．$\$ 35,000$ BRIDGE BONDS－1889－1894－， 4 s （O\＆tional－$\$ 4,000$ due vearly．）

Optional－$\$ 4,000$ due yearly．）
（Exempt from State tax，
Int．payable at County Treasury． otal valuation 1897．．．$\$ 7,976,700$ Real assessment ful value． Co．tax（per \＄1，000）＇97．．$\quad 3.00$
Population in 8890 was．．．．． 17,820

W ARREN．－This borough is in Warren County．
Bonded dbt．（lastreturns）$\$ 45,000 \mid$ Population in 1890 was
Bonds due 1895 to 1909． $\mid$ Population 1893 （estimate．．．4，332 Tax valuation 1895 ．．．．．．2，194，314 Assessment about 23 real value．

W ASHINGTON．－In Washington County．
Total debt Feb．4，＇97．．．$\$ 129,700$｜Tax rate（per $\$ 1,000$ ）
Tax valuation 1896．．．．．3，000，094 $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was } . . . \$ 22 \cdot 50\end{aligned}\right.$

WEST CHESTER．－W．S．Underwood，Treas． This borough is the capital of Chester County． LOANS－
WATER BONDS－ $\quad$ When Due． $\left\lvert\, \begin{array}{ll}\text { Tax valuation，person＇l } \\ \text { Tax valuation } \\ & \$ 896 . . .{ }_{7,079,123}\end{array}\right.$ $31_{2} 8, \ldots . . \$ 60,500 \ldots . . . . . . . .1927$ Assessment about actual value． ${ }^{31} 1_{28}, \ldots ., \$ 75,000 \ldots \ldots . . . . . . .$. Int．payable by Borough Treas． Total debt Sept．1，1897．．\＄135，000 Sinking fund．．．．．．．．．．．．． 10,220
 Tax valuation，real．．．．．．．6，698，463 $\quad$ Population 1880 was．．．．．．．．．．．7，046 All taxes on bonds are paid by the borough．
WATER WORKS，ETC．－The borough in 1895 owned water works， sehool houses and other buildings valued at $\$ 225,000$ ．

WESTMORELAND CO．－W．D．Reamer， Commissioner．
County seat is Greensburgh．
LOANS－When Due．Total debt Aug．1，1897．$\$ 128,000$ $41_{2} 8, \ldots . . \$ 33,500 \ldots$ ．．．．Feb．1， 1898 Tax valuation $1895 \ldots \$ 55,406,335$ $4 \mathrm{~s}, \quad . . ., \quad 35,500 \ldots .$. Feb． 1,1899 Population 1880 was．．．．．．． 78,036 4s，…．， 59,000 ．．．Feb．1，95－1920 $\mid$ Population 1897 （est．）．．．．．．140，000

## WILKES－BARRE．－Frank Deitrick，Clerk．

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 low．At the city directory office it is placed at from 50,000 to 55,000 ． 10w．At the city directory office it is placed at from 50,000 to 55,000 When Due．SEWER BONDS（Series A）－
LOANS－ 5s，Ann．\＄40 500 Extersion subject to call．
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 30,000 \ldots$ May 1,1899 Improvement bonds－ 5s，J\＆D，$\$ 150,000 \ldots . . J$ REFUNDING Bonds $41_{28}, \ldots \ldots{ }^{2} \$ 100,000$ ． 1902 to 1927
$4^{1} 28, M \& N, \$ 60,000$ ．Nov． 1,1907 Tax valuation $1895 \ldots . \$ 6,759,886$ Actual valuation．．．．．．40，00，000 Total tax（per $\$ 1,000$ ）．．
Tax valuation $1880 \ldots$.
$2,82,931$ Population $1880 . .$. Population 1890 was． Population 1894 （est．） （ $\$ 10,000$ due every 5 yrs．on May 1．）
The tax rate（per $(\$ 1,000)$ given above includes county tax，$\$ 0 \cdot 70$ ； aity tax，$\$ 2 \cdot 10$ ；average school tax，$\$ 1 \cdot 80$ ；total，$\$ 4 \cdot 60$ ．
TOTAL DEBT，ETC．－The city＇s bonded debt on April 1 ， 1897 ，
was $\$ 493,700$ ，floáting debt，$\$ 53,762$ ；total debt，$\$ 547,426$ ；sinking was $\$ 493,700$ ；floating debt，$\$ 53,762$ ；total debt，$\$ 547,426$ ；sinking
fund assets，$\$ 119,386$ ；net debt，$\$ 428,040$ ．The city has no water debt．
CITY PROPERTY．－The city owns property valued at $\$ 246,721$ ．
SCHOOL DISTRICT．－The Wilkesbarre School District in April， 1895，had a debt of $\$ 101,500$ ．Assessed valuation，$\$ 5,747,998$ ；popu－ maturing from 1901 to 1911 ，were sold．

WILKINSBURG．－James G．Storer，Secy．
This borough is in Allegheny County．
LOANS－Amount． $\left\lvert\, \begin{aligned} & \text { Sinking fund assets．} \\ & \text { Net }\end{aligned} \$ 8\right.,400$
 STREET BONDS－Assessment abt． 75 \％actual value． $41_{2}$ s，J\＆J．．．．．．．．．．．．．．．．．$\$ 40,000 \quad$ Total tax（per $\$ 1,000$ ）．．．．．$\$ 15 \cdot 50$

TAX FREE－The sewer bonds are exempt from taxation．
INTEREST is payable at the First National Bank of Wilkinsburg．
WILLIAMSPORT．－\｛ JAMESMANSEL，Mayor
Williamsport is the capital of Lycoming County．Bonds all tax exempt．
LOANS－
When Due．
4s，M\＆S，$\$ 560,500 \ldots$ Sept．1， 1901 Subject to call at any time． Subject to call after Mar．1， 1905.
City Hall Bonds－
4s，M\＆N，$\$ 70,000 \ldots$ May 1,1923 Subject to call after May 1， 1903. Bonded debt Sept．5，＇97 $\$ 716.500$ In is is p ir
A sinking fund tax of $\$ 1.50$ per $\$ 1,000$ is levied on all taxable prop－ erty in this city and bonds to the amount raised by this tax are called
TAX FREE．－All bonds are exempt from taxation．
WILMERDING．－$\left\{\begin{array}{l}\text { H．H．WELSH，Burgess．} \\ \text { C．C．COWELL，Borough Clerk．}\end{array}\right.$
Wllmerding，organized in 1890，is in Allegheny County．
LOANS－When Due． $\mid$ Total debt Mar．15，1897．$\$ 127,500$ BULDING BoNDS－Mar．1， 1902 Tax valuation，real．．．．．1，760，000 $5{ }^{1} 2 \mathrm{~g}, \mathrm{M} \& \mathrm{~S}$, ，$\$ 5,000 \ldots . . . \mathrm{Mar} .1,1902$ Tax valuation，personal． 130,000 5s，A\＆O，\＄26，000 ．．．．．Apr．1， 1911 5 s ，A\＆O，\＄63．500．．．．．．Oct．1， 1915
 5 s, A\＆O，$\$ 33,000 \ldots .$. ．Oct．1， $1926 \left\lvert\, \begin{aligned} & \text { Population in } 1897 \text {（estim＇d）．} 1,600\end{aligned}\right.$ INTEREST on the street improvement bonds is paid by the Second National Bank，Pittsburg，Pa．
TAX FREE．The street improvement bonds are free from taxation．
YORK．－$\left\{\begin{array}{l}\text { CHARLES W，BRANT，Mayor．} \\ \text { GEO．W LOUCKS，}\end{array}\right.$
York is the capital of York County．

$\begin{array}{ll}\text { LOANS－When Due．} & \text { 4s，A\＆O，} \$ 27,000 \text { ．．．．．Oct．} 1,1917 \\ \text { HIGHWAY IMP．BONDS－} & \text { Interest is payable at York，Pa }\end{array}$ $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 21,000$ ． 4 s ，A\＆O，39，000．．．．．．．Oct．1， 1917 Tax valuation 1896．．111，824，000 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 30,000 \ldots .$. Oct．1， 1916 Assessment ahout $1_{3}$ actual value． 4s，AdO， $40,000 \ldots . . .$. Apr． 1,1917 Total tax（per $\$ 1.000$ ）．．．．．．．$\$ 18 \cdot 00$ | $4 \mathrm{~s}, ~ A \& O$, | $20,000 \ldots .$. Apr．24， 1905 | Population in 1890 was．．．．．20，793 |
| :--- | :--- | :--- |
| $4 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}$, | $17,000 \ldots . . \mathrm{Feb} .1,1910$ | Population in 1880 was．．．．．13，940 | $4 \mathrm{~s}, \mathrm{M} \mathrm{\& s}$ ，10，000．．．．．．Sept．1，1915 $\mid$ Population in 1897 （est．）．．．．27，000 TAX FREE．－All of the above securities are exempt from taxation． CITY PROPERTY．－The city in 1896 owned public buildings and

York Sohool District．－Jno．L．Rudesille，Sec＇tary． Bonded debt Aug．1，1897．$\$ 63,000 \mid$ Assessment \＄actual value．
 Assessed valuation＇97．11，000，000

## ADDITIONAL STATEMENTS．

In the table below we show the outstanding debt and the assessed
value of property for every county in the state of Pemsylvanis，both those already reported and those not included among the foregoing retarns．Where the figures in the table differ from those previously
given，it is because in the table the returns are all for a uniform date given，it is because in the table the returns are all for a uniform date
and hence are not in some lnstances for so recent a date as the others． and hence are not in some instances for so recent a date as th：

|  | Total | Assessed | Popu－ |
| :---: | :---: | :---: | :---: |
| Name of Oounty． |  | Valuation． |  |
| Adam |  | $482,091.570$ |  |
| －A rmstro | 3，608，059 | 9，987，958 | 50， |
| A carmer． | 64，000 | 5，818，192 |  |
|  |  |  |  |
| Bedtord |  | 8，747，243 | 38，644 |
| erks． | 28，000 | 79，167，750 | 137，327 |
| －Blair | 156，500 | 31，604，988 | 70，8 |
| Bradfor | No debt． | 21，671，491 | 59, |
| Bucka | No debt． | 39，113，693 | 70，615 |
| Butler | No debt． | 14，024，369 | 55，389 |
| Cambri | 10，000 | 26，061，071 | 66，375 |
| Cameron | 44，500 | 973，665 | 7，238 |
| Carbon | 153，250 | 5，603，227 | 38，624 |
| Centre． | No debt． | 11，965，364 | 43，269 |
| ＊Chester | 77.525 | 52，514，847 | 89.377 |
| Clarlon | No debt． | 8，866，275 | 36，802 |
| Clieartield | 221，800 | 20，228，087 | 69，565 |
| －Clintor | 180，000 | 6，861，410 | 28，6 |
| Columbla | 151，000 | 11，891，954 | 36，83 |
| －Crawiord | 164.000 | 17，604，940 | 65，324 |
| Cumberlan | No debt． | 22，289，408 | 47，271 |
| －Dauphin | 252，500 | 51，255，403 | 96，977 |
| ＊Delaware | 420，100 | 48，051，076 | 74，683 |
| Elk． | 24.000 | 3，726，884 | 22，239 |
| Erie． | No debt． | 33，581，933 | 86，074 |
| Fayette | 266，400 | 41，087．132 | 80，006 |
| Forest | 36，000 | 2，359，518 | 8，482 |
| Franklf | No debt． | 17，649，250 | 51，433 |
| Fulton． | No debt． | 1，028，019 | 10，137 |
| Greene． | No debt． | 12，991，309 | 28，935 |
| －Hunting | 101，276 | 5，373，234 | 35，751 |
| Tratama． | 82，350 | 8，769，829 | 42，175 |
| Jetterson | 109，100 | 13，778，535 | 44，005 |
| －Junlata． | 118，886 | 4，821．967 | 16，655 |
| －Lackawan | 120，000 | 29，374，651 | 142，088 |
| ＇Laneaster | 170，800 | 84，763，205 | 149，095 |
| Lawrence | No debt． | 17，718，613 | 37，517 |
| Lebazon | 46，825 | 32，441，990 | 48，131 |
| Lehigh． | No debt． | 37，562，484 | 76，631 |
| ，azerne． | 75，000 | 28，471，707 | 201，203 |
| Lycoming | 590，935 | 20，681，120 | 70，579 |
| Mokear． | No debt． | 6，562，349 | 46，863 |
| Merser． | 34，310 | 23，005，025 | 55，744 |
| －Mifilin | 93，300 | 3，426，923 | 19，996 |
| ＇Monroe | 66，000 | 7，016，450 | 20，111 |
| Montgom | 77,000 | 77，731，460 | 123，290 |
| Montour | 44，100 | 2，037，033 | 15，645 |
| Northampton | 100，000 | 44，799，582 | 84，220 |
| Northumberla | 130，000 | 8，753，750 | 74，698 |
| Perry | 128，399 | 7，843，456 | 26，276 |
| ${ }^{\text {Philladelplic }}$ | 3，199，342 | 801，028，552 | 1，046，964 |
| Pike． | No debt． | 1，218，847 | 9.412 |
| －Potter | 42，500 | 2，448，569 | 22，778 |
| －Schaylk | 753，600 | 46，851，138 | 154.168 |
| Snyder． | 9，250 | 4，847，354 | 17，651 |
| Somerset | 1，500 | 9，414，420 | 37，317 |
| 8ullivan | 46，933 | 1，849，555 | 11，820 |
| Susqueh | 15，000 | 4，219，773 | 40，093 |
| －Tloga． | 175，000 | 14，948，028 | 52，313 |
| ＊Union | 36，000 | 8，350，782 | 17，820 |
| Venango | No delot． | 12，888，381 | 46，640 |
| Warren． | 96，500 | 10，178，251 | 37，585 |
| Washing | No debt． | 40，221，824 | 71,155 |
|  | 42，750 | 4，561，943 | 31，010 |
| －Weat | 140，000 | 55，464，909 | 112，819 |
| Wyom | No debt． | 3，670，0．55 |  |
| York． | 7，000 | 42，865，431 | 99，489 |

＊A full detalled statement for this county will be found in the re－ IThar is debt for city of Philladelphage，City and county are co－exten－ sfve and county has no separate debt．

## State of Delaware． <br> ITS

## DEB＇T，RESOURCES，ETc．



INTEREST．－On a part of the bonds of series＂$B$＂and of the ＂Issue of 1885 ＂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 last returns was $\$ 719,750$ ．Total assets were $\$ 1,090,000$ ；assets in exeess of liabilities $\$ 370,000$ ．The total assets include bank stocks $\$ 475,092$ ； mortgages on railroads $\$ 395,000$ ，and bonds，$\$ 161,750$ ．The total 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 new Constitution（adopted June 4，1897，）nor the old Constitution nor the State statutes contain any general provisions authorizing bond issues or limiting the debt－making power，except that the new Constitution－
（1）Forbids the State（Article 8，Sec．3）to borrow money or oreate the concurrence of three－fourths of all the members elected to each House，except to supply casual deficiencies，repel invasion，suppress insurrections，defend the State in war or pay existing debts．
（2）Forbids any county，eity，town or oother municipality（Article 8， Sec．8）to＂lend its credit or appropriate money to，or assume the dept of，or beoome a shareholder or joint owner in，or with，any private corporation or a （3）forbids any corporation provisions shall no apply to municipal corporatio，but the foregoing The above indicates that the authority as regards ，banks，etc．（ex－ cept as aready specified in number（2）rests with the General Assembly，and the General Assembly always passes special acts to provide for special occasions and neeas．
POPULATION OF STATE．－The population of Delaware has been as follows in the years mentioned：


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 $14-93$ 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 $1893 \ldots . . \$ 830,000$ 4s，JdJ，$\$ 16,000 \ldots . .$. July 1， 1901 Assenty tax（per $\$ 1,000$ ）．．．．．$\$ 4 \cdot 00$ Bonded debt（last reths）．$\$ 16,000$ City tax（per $\$ 1,000$ ）．．．．．．．．．． 3.50 Tax valuation，real．．．．．．1，800，000
Tax yaluation，personai． 80,000 Tax valuation，personnl． 30,000 Popalation 1880 was．．．．．．．．．．．，811 The bonds are subject to call in numerical order on
notice．
INTEREST is payable at the Farmer＇s Bank of Dover．
INTEREST is payable at the Farmer＇s Bank of Dover，
KENT COUNT Y．－County seat is Dover．


## NEW ARK．－Ed．W．Williams，Treasurer

Newark is in New Castle County
LOANS When Due．
ELEOTRIC－LTGHT BONDS－ $5 s, J \& D, 85,000 \ldots . . .1898 \& 1903$ kEFUNDISG WATER BONDS－ 1926 （Enbject to call after 1906．） Bonded debt Aug．1， 97 ．． 842,000

Tax valuation，personal．．\＄40，000 Tax valuation，real ．．．．．600，000

Total valuation 1894．．．．． 640,000 $\begin{array}{ll}\text { County tax（per } \$ 1,000 \text { ）．．} & \$ 4 \cdot 00 \\ \text { Town tax（per } \$ 1,000 \text { ）．．．} & 10 \cdot 00\end{array}$ Population 1890 was．．．．．．．．．．．1，191 Population 1880 was．．．．．．．．．．．1，148 INTEREST is payable at the National Bank of Newark，Delaware．

## NEW CASTLE CO．－H．G．RETTEW，Treas．

The dity has recently sold $\$ 150,000$ of refunding 4 g ，maturing $\$ 10,000$ annually，beginning December $1,1910$.
LOANS When Duse．
LOANFOR BNF．OF TRUS．OF POOR． $\begin{array}{ll}58, & J \& J \\ 58, & \text { Ad } \\ 50,000 \\ 50,000\end{array}$
 $58, \mathrm{MdN}, 60,000$ d．．．．．．．1904－1909
（ $\$ 10,000$ due yearly．）
$58, ~ A \& O, 20,000$
58.
Jd\＆D， 30,000
58．JdED， 30,000
$58, ~ M \& S, 25,000$
4s，J\＆D，12，000
COUKT HOUSE LOAN－
$4^{128,}$ J\＆J $\$ 69.900$ ．．．．．July 1， 1899
BRIDGE Boxis $1893-$
5s，Md\＆N，$\$ 100,000,15$. Sept．1， 1904
$\$ 10,000$ dne yearly to Sept
$\$ 10,000$ dne yearly to sept．1， 1913 Total debt Feb． 1,1897 ． 4464,900 Tax valuation，real．．．．．45，000，000 Total valuation＇95 abt，54，000，000 Assessment ${ }^{2} 2$ to ${ }^{13}$ actual value． County tax（per \＄1．000）．．．．．．\＄5．00 Population 1890 was．．．．．．．．．97， 182
Population 1880 was．．．．．．．．77，716

Payments on loans for benetlt of Trustees of Poor are now being made．

TAX FREE．－All bonds issued by this county exempt from taxation． INTEREST is payable by County Treasurer，Wilmington．

WIIMINGTON．－\｛ $\left\{\begin{array}{l}\text { C．R．TEFFERIS，Mayo：} \\ \text { T．C．PYLE，Auditor．}\end{array}\right.$
The eity of Wilmington is in New Cuatle County．

| LOANS－ NAME AND PURPOSE | P．Ot．Payable． | When Due． | $\text { Ol. } \overline{\text { Otstand'g. }}$ |
| :---: | :---: | :---: | :---: |
| Board of Edue．loan No． 28 | 5 M \＆S | Sept．1， 1899 | \＄24，000 |
| Fumding loan．．．．．．．No． 29 | $4^{12} \mathrm{M}$ M \＆ N$\}$ | Nov．1， $97-1904$ | 56，000 |
| Parke loan．．．．．．．．．．．．N．No． 33 | $B_{2}$ A \＆O | 1915 to 1917 part each year． | 150，000 |
| do | $\begin{array}{llll}4 & A & \& & 0 \\ 4 & \text { \＆} & \\ 4\end{array}$ | A \＆ 01,1924 | $\begin{aligned} & 50,000 \\ & 15,000 \end{aligned}$ |
| Trem | 4 | $1898 \text { to } 1907$ | \} 15,000 |

## LOANS-

 Street and sewer bondis| do | do |  |
| :---: | :---: | :---: |
| do | do |  |
| do | do |  |
| do | do | ..... |
| do | do |  |
| do | do |  |
| do | do | .. |
| do | do |  |
| do | do | 1896 |
| do | ${ }_{\text {do }}$ | 1896 |
| do | do | 1897 |

Water loan (reser.) No. 25

| do (reser.) No. 26 |  |
| :--- | :--- |
| do | (l.....No. 31 |
| do |  |
| do | ?.....No. 32 | Sinking fund loan

....... 4


When Drincipal. When Due.
Apr. 1, 1921
Oct. 1, 1921.
utstand'g.
50,950
52,500 52,500
1,150
12,150 12,150 45,250 46,600 48,050 4,050 67,000
62,650 62,650
1,650
75,000 68,100 51,000 60,000 25,000
60,000 $1,295,150$
176,000

TAX FREE - All bonds of this city are exempt from taxation.
INTEREST on all bonds payable at the office of the City Treasurer
TOTALDEBT, ETC.-The subjoined statement shows Wilmington's total municipal débt and the water debt on the dates named.
$\begin{array}{cr}\text { July 1, 1897. July 1, } 1896 . \quad \text { Jan. 1, } 1896 . \\ \$ 2,087,250 . & \$ 1,982,250 \\ \$ 1,765,150\end{array}$

Total bonded debt. | $, 087,250$ | $\$ 1,982,250$ | $\$ 1,765,150$. |
| ---: | ---: | ---: | ---: |

Water debt (included above). 424,100
The net indebtedness of the city in 1880 was $\$ 1,372,450$.
ASSESSED VALUATION.-The assessed valuation of real estate
for 1896 was $\$ 40,000,000$; in 1891 it was $\$ 33,813,543$; in 1880 , $\$ 23$ for 1896 was $\$ 40,000,000$; in 1891 it was $\$ 33,813,543$; in $1880, \$ 23$,
200,000 . Property is assessed at about $3_{5}$ its actual value. Persona200,000. Property is assessed at about $3_{5}$ its actual value. Personaproperty is not taxed. For 1896 the tax rate per $\$ 1,000 \mathrm{was} \$ 18 \cdot 00$
for 1893 the city and school tax rate per $\$ 1,000 \mathrm{was} \$ 1500$; county; for 1893 th
tax, $\$ 480$.
POPULATION. -In 1890 population was 61,431 ; in 1880 it wa
42,478 ; in 1870 it was 30,841 ; in 1894 it was (estimated), 65,000 .

## State of Maryland.

DEBT, RESOURCES, 'ETc.
Admitted as a State
One of Original Thirteen
12,210
Total area of State (square miles)
State Capital
Annapolis
Governor (term expires 2d Wed. Jan., 1900) - Lloyd Lowndes Secretary of State (term expires with Gov'r) - Rich'd Dallam Treasurer (term expires Feb., 1898)

Thomas J. Sbryock Comptroller (term expires Jan., 1898)

Robert P. Graham
Legislature meets biennially in even years on the first Wed-
nesday in January, and sessions are limited to 90 days.
HISTORY OF DEBT.-The historical details of Maryland's State debt from 1824 to the present time will be found in the State and City Supplement of April, 1893, pages 72 and 73.

 Defense redemption bds. (reg.) ${ }_{3}^{3.65} \mathrm{~J}$ \& \& J Jan. $1,1899 \$ 3,000,000$
$\begin{array}{cc}\text { Exchange loan, } & 1886 \ldots \\ \text { du } & 1886 \\ \text { do } & 1889 \\ \text { do } & 1891\end{array}$

| 3 |  |
| :--- | :--- | :--- | :--- |
| 3 | J \& J Jan. 1,1901 |
| 1901 | 628,355 |
| $1,270,474$ |  | Insane Asylum, $1896 \ldots . . .$.

 Optional after July 1, 1906.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows Maryland's total State debt, and the sinking fund held by the State against the same on the 30th of September of each of the years mentioned.

Total funded debt
Sinking funds, $\qquad$
1896.

Net debt Oct. 1st. $\qquad$ \$3,338,
\$3,381,753 ductive stocks, amounting to $\$ 8,140,627$, and $\$ 761,580$ due from accounting officers and incorporated institutions.
The "Defense Redemption Loan" is secured by a special tax of $51_{2}$ cents, and the "Exc
The receipts of the State for the year ending Sept. 30, 1896, amounted to $\$ 3,156,875$ : balance in treasury Sept. 30,1895 , $\$ 704,568$; total, $\$ 3,861,443$; disbursements, $\$ 2,945,401$. The cash balance in the treasury on September 30th, 1896, amounted to $\$ 916,042$.
ASSESSED VALUATION, ETC.-The following table shows the the State for the years indicated.

|  |  | Available Assets. | esed | Tax Rate |
| :---: | :---: | :---: | :---: | :---: |
| Years. | $\begin{aligned} & \text { nded Debt: } \end{aligned}$ | Assets. <br> \$5,946,433 | Assessed Val. | per $\$ 1$, <br> $\$ 1 \cdot 77$ |
| 1895 | 8,684,956 | 5,679,733 | 534,930,476 | $1.771_{2}$ |
| 1894. | 8,684,986 | 5,303,233 | 529,138,103 | $1.77{ }^{12}$ |
| 1893 | 8,684,986 | 6,025,414 | 524,056,241 | $1.771_{2}$ |
| 1892 | 8,684,986 | 5,602,699 | 515,137,528 | $1.771_{2}$ |
| 1891 | 10,721,643 | 6,845,596 | 510,003,077 | $1.771_{2}$ |
| 1890 | 10,691,124 | 6,278,907 | 482,184,824 | $1.771_{2}$ |
| 1884 | 10,965,934 | 3,992,851 | 469,593,225 | $1 \cdot 87{ }_{2}$ |
| 1880 | 11,277,110 | 3,649,442 | 459,187,408 | $1 \cdot 871_{2}$ |

DEBT LIMITATION.-There is nothing in the Constitution of Maryland limiting the power of the Legislature to anthorize bond issues either by the State or by its munioipalities. No general limit for cities
and towns has been fixed by the Legislature, nor is there any and towns has been fixed by the Legislature, nor is there any general
authorization to be found in the statutes under which cities and towne can issue bonds. This power is lodged in the Legislature, and is delegated to the municipalities from time to time for speeifice, purposes as gated to the municipalities from time to time for specifie purposes as
the ocasion may arise. It is necessary, therefore, for the investor to study the law in each case on this as well as on other points affecting
the loan with respect to which he may need information.

POPULATION OF STATE.-Maryland has greatly increased her population since the inauguration of the Federal Government, though necessarily she has not gained as fast as some other'States particularly the newer Western states, and consequently has had to and in 1800341,548 . In 1840 we find it 470,019 . In 1890 the total passed the million mark, an increase during the century of tonsita ably over 200 per cent.

 Of the total population in $1880 \quad 22 \cdot 49$ per cent was colored and in 189020.92 per cent. In number, blacks were 165,091 in 1850 ; SAVINGS BANKS INVESTMENTS. - There are in this State gen-
eral banking laws under which savings banks may be organized, and yet 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 savings institution incorporated under this article shall be capable or receiving from any person or persons, or bodies corporate or politic, any deposit of money which shall be invested or loaned out on good securily in the discretion of the directors; provided that no part of such corporation.
In the special law passed in 1890, which we have referred to above, ion 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 sufficient; provided that no part of the funds of "said corporation shall be loaned to an offcer or direclor thereof." We cannot discover any marked difference in the two provisions eited, except that that security can either real or bersonal But as much as that would, we think, be assumed as authorized under the general provision, since no limit is made and loaning on bond and mortgage s always a legitimate part of the business of savings banks.

## Cities, Counties and Towns

n the

## STATE OF MARYLAND,

## ALLEGANY CO.-

County seat is Cumberland.
LOANS- When עue.
$4 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, \$ 100,000$
4s, A\&O, \$100,000......1915-1934
( $\$$ SANE ASYLUM-
4s, A\&O, $821,500 \ldots . . . J u l y 1$
(\$5,000 due yearly.)
SCHOOL HOUSE BONDS-
4 s A AO, $\$ 75,000 . . . .1900-1914$

Bonded debt Mar. 1,'96. $\$ 196,500$ Floating debt........... 180, Tax valuation 1896 20,199 State tax (per $\$ 1,000$ ) County tax (per $\$ 1,000$ ) $\$ 8.80$ Population in 1890 was ....14,571
Population in 1880 was...38,012 (\$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

A NNE ARUNDEL CO.-E. Williams, Treasurer.
County seat is Annapolis.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Sinking fund assets... } \quad \$ 6,000 \\ & \text { Net debt Jan. } 1,1897 .\end{aligned}\right.$
$5 \mathrm{~s}, \mathrm{~J}$. \& J $\begin{array}{lll}5 \mathrm{~s}, \mathrm{~J} . \& \& \mathrm{~J}, \text {, } \$ 20,000 \ldots \text {...July } 1,1902 & \text { Tax valuation } 1896 \ldots . .11,621,849\end{array}$ ( $\$ 5,000$ every 5 yrs.) to July 1,1917 5s, J\&J, \$12,000 .....July 1, 1899 ( $\$ 2,000$ every 2 yrs.) to July 1, 1909 Bonded debt Jan. 1, 1897. $\$ 37,0$ © 0 Floating debt ...............
Thetal debt................
72,000 Assessment is $3_{4}$ actual value State tax (per \$1,000)... County tax (per $\$ 1,000$ ) ....... $\$ 11.60$ Population
Population 1880 was.

| 34,526 |
| :--- |
| 24 |

TAX FREE.-All bonds issued by this county are exempt from unty and state tax.

BALTIMORE.- $\left\{\begin{array}{l}\text { ALCAEUS HOOPER, Mayor. } \\ \text { WM. F. STONE, City Register }\end{array}\right.$

## Baltimore is in Baltimore County.



Bonds GUARANTEED-
West. Ma.
$\dagger$ Payable on or after this date at ontion of city
x Exempt from state of Marvland taxes.
PAR VALUE, ETC.-Bonds are all registered and for $\$ 100$ or INTEREST on the City Hall loans, consolidated loan of 1890, West ing loan of 1870, is payable at the National Farmers \& Planters' Bank
of Baltimore: on the Jones Falls loans, Clifton Park loan of 1895 and of Baltimore: Western Maryland bonds at the Merchants' National Bank of Baltimore; on internal improvement loan. Harford Run loans, paving bonds of 1881 and the funding loan of 1878, at the Farmers' \& MerMechanies' Bank of Baltimore.
TAX EXEMPT. -The issues marked with an $\mathbf{x}$ above are exempt exempt on all issues. None of the bonds are liable for eity taxes.
TOTAL DEBT, SINKING FUND, ETC.-The subjoined statement held by the city against the same.
Bonded debt (water debt incl, Ang. 1, 1897. 1897. Binking fund and other as8ets. $18,019,271 \quad 17,668,148 \quad \$ 32,437,818$

Net debt. $\overline{\$ 17,150,147} \overline{\$ 15,833,876} \overline{\$ 14,922,620}$
Total water debt (included in net debt) $1897,86,815,100$. In addiHon to tbe bonded debt, as given above, for January 1, 1897, the city had a floating debt of $\$ 1,363,261$.
INTEREST CHARGE-Of total debt as above $(\$ 35,169,418)$ interest is payable from taxation on only $\$ 21,795,000$.
ASSESSED VALUATION, ETC.-City's assessed valuation (about Years- Assessed Valuation.—Tatal. Rate of Tax


POPULATION -In 1890 population was 434,$439 ;$ in 1880 it was
332,$313 ;$ in 1870 it was 267,954 . Population 1896 (local authorlty) was 500.000.
CECIL COUNTY.-County seat is Elkton.
LOANS- $\quad$ BUN When Due $\left\lvert\, \begin{aligned} & \text { Tax valuation 1896.. } 812,995,804 \\ & \text { State }\end{aligned}\right.$



## CUMBERLAND.- $\left\{\begin{array}{l}\text { W. } \\ \text { W. B. MELLINGER, Mayor } \\ \text { OLARK, City Clerk. }\end{array}\right.$

Cumberland is the capital of Allegheny County. Bonds are tax free. LOANS -Interest.- When Principal,-
 Princlpal to be pald by Pennsylvania Rallroad Company.



Water do extension bonds...
Funding bonds.
Water bonds................... 4
do
Balt. \& Ohio R. R. bonds. 4

LAUREL.-Edward Phelps, Mayor. This city is in Prince George County.
LOANS- When Due. Sinking fúnd... SIDEWALK \& 8T. Imp. BosDs - Net debt Jan. 1, 1896.... $\$ 85,300$ $58, \ldots \ldots, \$ 10,000 \ldots \ldots .11904-1914$ Tax valuation 1897......... $1,025,000$
 $\begin{aligned} & \text { Int. payable in Laurel \& New York. } \\ & \text { Total debt Jan. 1, 1897... } \$ 38,000\end{aligned} \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was......14.228 } \\ & \text { Population in } 1895 \text { (est.)..... } 3,000\end{aligned}\right.$ Bonds due in 1898 are exempt from taxation.

## MONTGOMER

## County seat is Rockrille

$\qquad$
COURT HOUSE BONDS-
48, AdO, $\$ 36,000 \ldots . .1898$ to 1915 Total debt Feb, 1, 1897 Oct. 1.) Tax valuation, real.... $10,069,090$
TAX FREE-The above issue of bond INTEREST is payable at the Montgomery County National Bank,

## PRINCE GEORGE'S COUNTY.

County seat is Upper Marlborough.
LOANS - When Due. Total debt Feb. 1, 1897.. $\$ 100,000$ 58, July $1, \$ 5,000$....July 1,1898 Tax valuation, personai $1,96,136$ 58, July $1, \$ 5,000 \ldots .$. July 1,1903 Tax vanuation, personal. 967,323 58, July $1,10,000 \ldots .$. July 1,1908 Assessment is 2s actual value COURT HOUSE BONDS $58, \mathrm{~J} \& \mathrm{~J}, \$ 80,000 \ldots . . . \mathrm{July} 1,1922 \left\lvert\, \begin{aligned} & \text { Population } 1890 \text { was......... } 6.080\end{aligned}\right.$ INTEREST is payable at the National Bank of Baltimore.
TAX FREE-All of the bonds issued by this county are exempt from
TALBOT COUNTY.-Charles F. Stewart, Clerk.
County seat is Easton. All bonds of this county are exempt from taxation.

LOANS- $\qquad$ When Due. 58, AdOO $\$ 33,000$ NDS
00 itte
1 Apr. 1,1912 Sublect to call after April 1,1902 8CHOOL BONDS ( 8500 )-
sinking fund 1,1897 Net debt July 1, 1897. $\begin{array}{ll}\text { Nax valuation, real.... } & 45,862\end{array}$ Tax valuation, person $6,851,310$ Total raluation 1897 al. 1,675,965 State de Co, tax p. $\$ 1,000$. $\$ 27,275$


## WORCESTER CO.-County seat is Snow Hil.

 58, J\&J, $\$ 23,500$.........1897-1944 $\left\lvert\, \begin{aligned} & \text { Co, tax rate (per } \$ 1,000)^{\prime} 97.89 \cdot 20 \\ & \text { Population in } 1890 \text { was....19,747 }\end{aligned}\right.$ Total debt Jan. 1, 18977.... $\$ 23,500 |$| Population in 1890 was....19,747 |
| :--- | :--- |
| Popnlation 1896 (est.).....25,000 | TAX FREE. -The bonds are exempt from county tax.

## District of Columbia.

(Inolud'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 approprlated annually a sum sufficient to pay not only the interest on the District's bonds but also, Itis belfeved, sufficient to extinguish the entire debt of the District upon the maturity of the $3 \cdot 65$ per cent loan, in 1924. Bonds are tax exempt. LOANS- $\quad \overrightarrow{\text { E.OR Anterest. }}$. Payable. When Due. Outstand'g. NAMETKICT OF COLUMBLA-
 $\dagger$ Refund'g reg. bonds. $1891 \mathrm{r} 31_{2}$ J \& J July 1, $1901 \quad 469,600$


 Thirty-year funding.. 1872 e 6 g M \& N Nov. 1,1902 Overdae bond, not pre-
sented
sented........................7.3 int, ceased.
The faith of the United States was pledged to secure the payment of the interest on these bonds and to mantain a sinking fund sulficient to redeom them all by maturity. The issue is limited to $\$ 15,000,000 \mathrm{and}$
is exempt from taxation by Federal, State or municipalauthority. The coupon bonds are for $\$ 50$ and $\$ 500$ each, the registered bonds $\$ 1,000$
and $\$ 5,000$ each.
$\ddagger$ These bonds liave the same guaranty as the $3 \cdot 65$ 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.

Oct.1, 1897. Jan. 1, 1897. Jan. 1, 1896. Jan. 1, 1895. Total fund. debt. $\$ 16,360,600 \quad \$ 16,933,000 \quad \$ 17,532,600 \quad \$ 17,781,700$ 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 $\$ 22,106,650$.
On October 1, 1897, stock and bonds to the amount of $\$ 6,820$ on whel interest has ceased were still ontstanding; funds for the payment of principal and interest are deposited in the United States Treasury.
ASSESSED VALUATION.-The District's assessed valuation and tax rate at different periods have been as follows:

Year. Real Estate.
$1896 \ldots \ldots \ldots \ldots . .180 .376,908$


Personal
$\qquad$

Total Ass'd. Rate of Tax Tahation. per $\$ 1,000$. |  |  |
| ---: | :--- |
| $\$ 189,909,759$ | $\$ 1500$ |
| 199.00 |  | $\begin{array}{rr}\$ 189,909,759 & \$ 15.00 \\ 199,894,080 & 15.00\end{array}$

$\begin{array}{ll}204,34,354 & 15 \% 00 \\ 153,307,541 & 15 \% 0\end{array}$

HAGERSTOWN.- $\left\{\begin{array}{l}\text { MARTIN L. KEEDP, Mayor. } \\ \text { H. K. STAFTZMAN, Treasurer }\end{array}\right.$
This is the county seat of Washington County.

[^1]Bonded debt Jan., 1897. 884,000 Tax valuation $1897 \ldots . .6,752,000$
Asgessment about 2s actual value. Total tax (por \$1,000) 1897. 114.43 Population in 1890 was....10,118
Population 1894 (es'mated). 15,000
*These bonda were Lanued on account of a transaotion with the in the Laws of Maryland for 1890, pages $254-255$, but the rallroad use them.

TOTAL DEBT, ETC.-The total bonded debt on February 1,1897, 8181,000 ; the floating debt on the sarme date was $\$ 5,000$. Bonded debt Sept. 1, 1897, was $\$ 171,000$.
DEBT LIMITATION. This city cannot issue indebtedness over
$\$ 10,000$ without act of Leghalature and yote of people.
ASSESSED VALUATION. -In 1897 the total asacssed valuation wh in $180000 ; \mathrm{m}$ 1890 ft was $87,080,572$; in 1803, $57,121,422$ : of its actual value, and the total tax rate (per $\$ 1,000$ ) is $\$ 19 \cdot 87$.
POPULATION. The population in 1890 , according to United
states Ceuscas, was 12,$729 ; \mathrm{m} 1880$ wha 10,$693 ;$ in 1870 was 8,056 . In 189 .
18,000 .

FREDERICK.- $\left\{\begin{array}{l}\text { H. K. YEAKLE, Mayor. } \\ \text { L. M. NIXDORFF, City Register }\end{array}\right.$
The county seat of Frederlck County.
Repundisg Bonds- When Due $\mid$ Total debt................ $\$ 553,109$
 Hasskrvoir Bosid - The 10 Tax valuation 1897......4,000,000 Sabject to call after Julz 1, 1904 City tax (per 81.000 ......... 88.75


FROSTBURGH.-This city is in Allegheny County. Ws ATER BONDS- When Due | Bonded debt (last ret'ns) 840,000 $\begin{gathered}\text { Subject to call at any time. } \\ \text { Lnterest payable In Frostburgh. }\end{gathered} \left\lvert\, \begin{aligned} & \text { Aaseasment about actual value. } \\ & \text { Poptlation in } 1890 \text { was...... } 3,565\end{aligned}\right.$ The 840,000 water bonds, and a anbeguent is8ue of $\$ 15,000$, are to be refunded by 4 per cents, payable 1927, but sublect to call after 1902. Upon going to press the bonds were not yet awarded, a bank路

# States，Citites and Towns 

IN THEE

## WESTERN MIDDLE STATES．

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

OHIO－State，Cities，\＆c．．．．．．．．．．．．．．．．．．．．．Pages 78 to 90
INDIANA－State，Cities，\＆c．
Pages 90 to 95
ILLINOIS－State，Cities，\＆c ．．
Pages 95 to 102

## State of Ohio．

## DEBT，RESOURCES，Etc．

Admitted as a State（Act April 30，1802）
Feb．19， 1803
Total area of State（square miles）
State Capital
Governor（term exp．2d Mon．Jan．1898）
Asa S．Buchnell Secretary of State（term ends 2d Mon．Jan．＇99）－Charles King Auditor（term exp．2d Mon．Jan，1900）－W．D．Guilbert Treasurer（term exp．2d Mon．Jan．1898）－S．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 historical details of Ohio＇s State debt from 1825 to the present time will be found in the State and City SUPPLEMENT of April，1894，page 75．The details of the State debt according to our latest returns，was as follows：


Tomestal DEBT，ETC．－The total bonded debt on Nov．15， 1896
TOTAL DEBT，ETC．－The total bonded debt on Nov．15，1896，
was $\$ 1,541,665$ ；in 1895 it was $\$ 1,791,665$ ；in 1894，$\$ 2,041,665$ ；in $893, \$ 1,791,665$ ；in $1892, \$ 2,041,665$ ；in 1891，$\$ 2,291,665$ ；in 1889 ， $2,796,665$ ；in $1887, \$ 3,340,000$ ；in 1885，$\$ 3,720,229$ ；in 1880 ， ，476，805．
omparative statement of the state and lodal debts in 1896
Funded State debt（loans）
1896.

Funded State debt（loans）．．．．．．．．．．．．．．．
$\$ 1,541,665$
$4,649,609$

Local Debts－
Debts of counties．．．．．．．．．．．．．．．．．．．．
Debts of cities，first and second class．
Debts of incorporated villages ．．．．．．．．
Debts of incorporat
Debts of special school districts．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．

Total local debts ．．．．．．．．．．．．．．．．．．．．．．．$\$ 99,069,212$
ASSESSED VALUATION．－The assessed valuation of real sonal property in the State has been as follows：

| 1896 | Real Estate． | Personal Property | $\xrightarrow{\text { Total．}}$ |
| :---: | :---: | :---: | :---: |
| 1896 | 1，226．988，666 | \＄514，039，771 | \＄1，741，028，437 |
| 995 | 1，214，928，085 | 527，589，429 | 1，742，517，514 |
| 1894 | 1，200，364，474 | 542，297，641 | 1，742，662，115 |
| 1893 | 1，184，423，675 | 568，567，255 | 1，752，990，930 |
| 1890 | 1，232，305，312 | 545，833，165 | 1，778，138，477 |
| 1885 | 1，160，165，882 | 509，913，986 | 1，670，079，868 |
| 1880 | 1，102，049，931 | 456，166．134 | 1，558，215，965 |
| 1875 | 1，062，915，044 | 535，660，818 | 1，598，575，862 |
| 1870 | 707，846，636 | 459，684，861 | 1，167，731，697 |
| 1860 | 639，894，311 | 248，408，290 | 888，302，601 |
| 185 | 341，389，838 | 98，487，502 | 439，876，340 |
| 1840 | 85，287，291 | 27，038，895 | 112，326，156 |
| 1830 | 50，086，250 | 14，589，335 | 64，675，578 |

The state tax（per $\$ 1,000$ ）for 1896 was $\$ 2 \cdot 84$ ．
DEBT LIMITATION．－Ohio has very earefully guarded the debt－ making power of the State．This could not be said while the Constitu－ tion of 1802 was in force；for under that instrument it was competent for the Legislature to construct works of internal improvement on behalf of the state，or to aid in their construction by subscribing to the capital stock of corporations created for that purpose，or to authorize in other ways the creation of debt in unlimited amounts．But since the
adoption of the Constitution of 1851 the whole situation in these par－ ticulars has changed，the legislative power with respect to the state having been limited．The same is in large measure true also of the municipalities．
FIRST，As to the State＇s power to contract debt，this is regulated under the first five sections of article 8 of the Constitution．Section 1 limits the power to the supply of＂easual deficits in revenues or to meet expenses not otherwise provided for，＂but in the aggregate debts for even the purposes named cannot exceed $\$ 750,000$ ．Section 2 contains an excep－ tion to the foregoing；it grants the power to contract debt in case of in－ vasion，of insurrection，of war or of the redemption of the then existing indebtedness．Section 3 reaffirms the limit，except as above specified． Section 4 forbids the loaning of the State credit．Section 5 further forbids the assumption of debts by States．We insert these five sections in full． SECTION 1．［Debt limited to seven hundred and fifty thousand dollars］．
 revenues or amount of such debts direct and contingent whether contracted by virtue of one or more acts of the General Assembly，or at different periods of time，shall never exceed seven 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 re－pay the debts so contracted and to no other purpose whatever．
SECTION 2．［Additional and for what purpose．］In addition to the
above limited power the state above limited power the state may contract debts to repel invasion， suppress insurrection，defend the State in war，or to redeem the present outstanding indebtedness of the State；but the money arising from the was raised，or to re－pay such debts，and Ito no other purpose whatever； and all debts incurred to redeem the present outstanding indebt－ edness of the state shall be so contracted as to be payable by the sinking fund hereinafter provided for as the same shall accumulate SECTION 3．［The State to create no other debt．］Except the debts above specified in Sections 1 and 2 of this article，no debt whatever shall here－ after be created by or on behalf of the State．
SRCTION 4．［Ordit of State；the State shail not become joint owner or stockholder． 1 The oredit of the State shall not in any manner be given or loaned or in aid any indivinal association or corporation holder in any company or association in this State or elsewhere forme for any purpose whatever．
SECTION 5．［No assumption of debts by the State．］The State shall never assume the debts of any county，city，town or townsing，or of any corporation whatever，unless such debt shall have been created to repel invasion，suppress insurrection or defend the State in war．
The foregoing sections complete the limitation as to State debt and cre－ dit．Sections $7,8,9,10$ and 11 of Article 8 cover the matter of sinking funds referred to in Section 2 above．But they need not be published here
SECOOND，As to Cities，Towns，Oounties，Cc．，so far as the Constitution affects the power of the Legislature to authorize these municipali－ ties 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 cities， \＆c．，to become stockholders in or to raise money or loan oredit to aid corporations，\＆c．（2）Sections 1 and 2 of article 13 forbid the passing of special acts and require general acts for conferring cor porate powers．（3）Section 6 of article 13 provides that the General Assembly make provision for the organization of cities，\＆c．，by general laws and restrict their debt－making power．These sections are as follows： Article 8，Section 6．［Oounlies，cilies，towns or townships not arthor ized to become stockholders，we．］．The Geueral Assembly shall never authorize any conme she thor or tion or association whatever；or to raise money for，or loan its credit to，or in aid of，any such company，corporation or association．
Article 13，Section 1．［Corporate powers］．The General Assembly
shal pass no special act conferring corporate powers．
Section 2．［Oorporations how formed］．Corporations may be formed under general laws；but all such 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－ provide for the organization of cities and incorporated villages by gene－
ral laws and restrict their power of taxation，assessment，borrowing money，contracting debts and loaning their credit，so as to prevent the aluse of such power．

One at first sight would infer from section 6 article 8 above cited that eities could not subseribe 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 vs. The City of Cineinnati, a case which arose under an act of the General Assembly of Ohio entitled "An Act relating to cities of the first class,", authorfing any such eity 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 legality of that proceeding this action was brought. The Court's opinion is very full and explleit, the conclusion being that from "the language " of the section it is quite evident that it was not intended to prohibi "the construction of railroads nor indeed to prohibit any species of "public improcements. 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 citles ete. by general law, the Legislature has made an elaborate classification of munfelpal corporations. First they are divided into cities, villages and hamlets. Then cities are divided nto two classes, the first class being subdivided fnto three grades and the second class being subdivided into four grades, the grade being determined by population according to the last Federal Census.
Oities in the First Cliss-First grade inoludes 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 inhabitanta.
Oities in the Sscond Cluss-First grade ineludes 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 grode all less than 20,000 and more than 10,000 inhabitants; fourth grade all less than 10,000 and more than 5,000 inhabitants.
Vichars-Of the flrat class inelude 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.
HamlkTs-According to section 1550 of the Revised statutes all exiating corporations orgnized as "incorporated villages for special "purpones shall be hamlets untll advanced to villages."
It is imposaible to make any satisfactory generalization with regard to the bonding powor the Leglatature has granted theso municipalities. There are a few sections of the Revised statutea anthorizing bond isanes whifo have a anivernal application, such as the proviation granting powee to basue bonis to antlelpation of special assessmente but most of the laws for that purpose cover only one class of cities, and many of them are so worded an to apply only to one city, and granting an tsane of bonda for a specific purpose. No general laws limaiting the powers of munleipalities to tncur indebtedness liave been passed, although section 6, articie 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 organisation of clttes, sce" 1
POPULATION OF STATE-The population of Ohto has been as follows in the years named.

The addition in 1860-70 was 325,749, or 1392 per cent; in 1870-80 532.802 , or $19-90$ per cent ; in 1880-90, 474,254, or $14-83$ per cent.

## Cities, Counties and Towns

is the
STATE OF OHIO.
Notk-For places not given in alphabetienl order among the following statements, see "Additionà Statomen's" at end of this Slate.
ADAMS COUNTY.-County seat is West Unlon.

LOANS-
When Due 1917 Turnptese bonds-


|  | ${ }^{4,}$ juill $830,000$. |
| :---: | :---: |
|  |  |

4s. .... 817,000 ........1898-1914
REDEMTTION BOKD\&
4s, ..... $\$ 15,000$....
1902-1904

49, ...... $\$ 63,5000 \ldots \ldots . . .1895$-1 1898 | Ls, ${ }^{20,000}, \ldots$ Sept 2,1905 |
| :--- |
| Total debt Nov. $15,96 \ldots . \$ 142,000$ | Cash on hand ........... 6,000 Net debt Nov. $15,1896 . .136 .000$ Tax valuation $1896 . . . . .4,700,943$

AKRON.- $\{$ E. R. HARPER, Mayor.
Akron ts the county seat of Summit Coun
LOANS- When Due.
49, semi-an. \& 8 ,500
49, semilan. 88.500 .
REFETDINO Bovns
58, semi.an., 81,000 May 1. 1898 ( 82,000 dive $20,000 \ldots$...1899-1908
$5 \% 2,000$ due yeariy on June 16.) GEWRE Bonds
53, remi-an., 836,800 .. . 1897-1901
1898-1901
INTEREST is payable at the olfice of the City Treasurer in Akron and at the National Park Eank in Kew York
ASSESSED VALUATION.-The eit ${ }^{\prime}$ 's assessed valuation (which is 50 por cent of aetual value) and tax rate have been as follows

|  | Real | Personal | Total Assessed | Rate of Ta |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & \text { Years } \\ & 1896 . \end{aligned}$ |  |  | Tatuation. | per 81.000 |
|  | 11.17 | 31 | 17,007,900 | 22.00 |
| 90 | 7,103, | . 5 |  | $25 \cdot 40$ |
| 1889 | 6,886,790 | ,002,2 | 10,8 | $2 \cdot$ |

Akron School District -
Total debt (last returns) $\$ 100,000 \mid$ Tax valuation $1894 \ldots . . .{ }^{\text {T }}$ \$21,720 Tax valuation $1895 . . .222,720 \mid$ Total tax (per $\$ 1,000$ ) $1895 . \$ 14.70$

## ALLIANCE.- $\left\{\begin{array}{l}\text { BENJ. F. TRESCOTT, Mayor. } \\ \text { J. H, M'CoNNOLL, City Clerk. }\end{array}\right.$

This city is in Stark County.
LOANS- Bond When Due.
IMPRONEMEAT BONDS- $1896-1906$
Payable by special assessment.
Refunding Bonds-
SEWER BONDS-
6s, semi-an., $\$ 900 \ldots 1898$ to 1900 Total debt Aug. 1, $97 \ldots \$ 187,800$ Tax valuation $1896 \ldots . .2,954,100$ Total tax (per $\$ 1,000$ ) $96 . . \$ 26 \cdot 80$ Population in 1890 was...... 7,607
Population 1896 (est.)..... 9,000

## AShland COUNTY.-Cloyd Mansfield, Auditor.

County seat is Ashland.

LXIRANS- BONDS-
When Due. 68, J\&J, $\$ 38,000 \ldots . .$. . 1898-1907 ( $\$ 2,000$ each Jan. 1 and July 1.)
Aug. 1, 1897.......... $\$ 38,000$
ASHT ABULA. $\left\{\begin{array}{l}\text { WM. OLOVER, Mayor. } \\ \text { A. B. PHILITPS, Clerk. }\end{array}\right.$
The city and school district of Ashtabula are in Ashtabula County. Tot. City debt Sept.1,'97 $\$ 260,000 \mid$ Valuation (Soh. Dist.) .... $\$ 638,790$

 Valuation (City) 1897 ... $3,383,000 \mid$ Population (City) ${ }^{\prime} 96$ (est.). . 13,000
ATHENS CO.-County seat is Athens.
LOANS- When Due. | Total valuation 1896...88,374,990 58, M\&8, $\$ 200,000.1929$ and 1939 Deficiency Bonds-
 Assessment abt. $3-5$ actual yalue. rotal tax rate (per $\$ 1,000$ ). $\$ 12 \cdot 30$
Population in 1890 was...35,194 Citx Hall mprov. Bonds.
$58, \ldots \ldots, 85,000 .$.
aUGLAIZE CO.-a. o. Pepple, Treasurer.
County seat is Wapakoneta LOANS-
COURT HONAE BO...... 1897-1901
68, ..... Hover Bonds
58 ...... 125,000 …… 1896-1902 68,.... 10,000...........1901-1905 6s, .... 810,000 Mrproveran 1897-1898
$68, \ldots . ., \$ 10,000 \ldots \ldots . . .1897-1898$
$68, \ldots . .1897-1907$
Bonded debt Nov. 15, $96 . \$ 281,300$ County has no floating debt. Tax valuation 1896 ... $\$ 10,369,718$ Assessm't 40 to 60 p.e. actual value Tax rate (per $\$ 1,000$ )....... $\$ 1100$ Population in 1880 was.....285,444

Assessed valuation..... $\$ 11,250,000$ Assessment about $1_{2}$ getual value.
Population 1890............. 22,223

A VONDALE.-See the city of Cincinnati.

## BARNESVILLE.-H. E. Dement, Olerk.

Village is in Belmont County.

LOANS- $\quad 1 \mathrm{mt}$ Outstand ${ }^{\prime} g_{g} |$| Bonded debt Mar. 21,'97. $\$ 54,605$ |
| :--- |
| 100 | Fire department bonds..... $\$ 1,000$ Natural gas bonds........... 500 Street opening bonds........ 3.000 street paving bonds.........38,377



BELLAIRE.- \{FRANK WILLIAMS, Mayor.
This eity is in Belmont County.
LOANS- When Dwe. Notes
6s. M\&8, $821,516 \ldots . .$. part yearly.
SEwer BoxDsSEW $\$ 7.200$ 8TREET PAVING BONDS-
68, Md\&., $\$ 28,410 \ldots . . .1897-1909$ (Part due yearly.) 18
Whter Bonds-
G8, semi-ann. 16,000..Sept. 1. 1895
5s, AdEO, $850,000 \ldots \ldots$. Oct 1, 1900 58, Ad.O, $50,000 \ldots . .$. Oet. 1,1910
Total debt Feb. 1, 1897 . $\$ 175,126$ Total debt Feb. 1, 1897 - $\$ 175,126$
Simking fund........... 23,451 Net debt Feb. 1 $\$ 2.000$ due yearly) to Sept. 1, 1905

151,675 Tax valuation 1896......2,998,780 Assessment less than 13 actual val. Total tax (per 1.000 )... $\$ 94.80$ Population in 1890 was......9,93 Tuterest is payable at Bellaire.

## BELLEFONTAINE.-

## This village is in Logan County.

LOANS When Dise.
64, ..... \$15,000..........1905-1919 68, ...... 4,688............19897-1904 REFEUNDING BONDS-
$6 \mathrm{~B}, \mathrm{~J} \& \mathrm{~J}$, , 85,000 6s, J KJJ, $\$ 85,000$. 1905-1916

Total debtNov. 15, 1896, \$172,688 Tax valuation $1896 . . . . .2,186,440$ Assessment about 15 actual value. Total tax (per $\$ 1,000$ ) . . . . $\$ 30 \cdot 40$ Population in 1890 was......4, 245
Population in 1880 was..... 3,998 G8, var. \&68,000. 1907-1919
INTEREST on the raflroad bonds is payable at New York; on the water worl bonds at Bellefontaine.

BELMONT CO.-Madison Aldredge, Auditor. County seat is St. Clairsville.

LOANS When Due
COUNTY BONDS-
58, MdS, $48,000$.
BRIDGE BONDS
58, M.8. $589,000 \ldots$ March 4,1901 5. ,...s. $0,000 \ldots$ sept. 1, 1905 RFUKDINE BON.
.March 1, 1907 4125 , Mi\&8, 40.000 12s, M. 8910,000 anni....1907-1910

LOANS- When Due. 58, M\&S, 895.000 ...... 14988-1903 Total debt Aug. 1, $97 \ldots .$. Tax Valuation in 1896..20,744,402 Assessm't about $60 \%$ actual value. Population 1896 (estim'd) . 67,000

## BLANCHARD TOWNSHIP

This township is in Putram County.

| Total debt Nov. $15,1896 . .840,000$ | Real valuation .......... $82,000,000$ |
| :--- | :--- |
| Tax valuation 1896.......655,769 | Population in 1890 was......1,688 |

## BOWLING GREEN

Bowling Green is in Wood County.
LOANS- GAS, TOWN HALL, ETC
When Due. Tax valuation in 1896. $\$ 1,210,000$


BROOKLYN.-W. T. Watson, Clerk.
This township is in Cuyahoga County.
Bonded debt. Aug. 15, '97. $\$ 12,300$ [ Total tax (per $\$ 1,000$ ).

 | Total debt Aug. 15, $1897.1,13,800$ | $\begin{array}{l}\text { Population in } 1880 \text { was......1,295 } \\ \text { Tax valuation } 1897 \ldots . . .1,075,520\end{array}$ |
| :---: | :---: |
| Population 1897 (est.)........5,000 |  |

BUCYRUS. $-\left\{\begin{array}{l}\text { D. E. FISHER, Mayor. } \\ \text { W. A. BLICKE, Clerk. }\end{array}\right.$
This city is the county seat of Crawford County
6 s LOANS- $\mathrm{J} \& \mathrm{D}$, When Due. $\mid 6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 21,000$
SCHOOL BONDS-
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 10,000 .$.
Dee. 1, 1908
SEWER BONDS-
Sept. 1, 1904
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 2,000$..
.Sept. 1,1898
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 1,000$..........ec. 3,1897
68, J\&ED, $11,000 . . . . .$. Dec. 3,1897
68, M\&S, $5,000 . \ldots . .$. Sept. 1,1901 6s, M\&N, $2,500 . . . .$. May 1, 1902 6s, J\&D, 4,800........June 1, 1902
INTEREST on the street improvement bonds due in 1900 is payable
BUTLER COUNTY.-Frank X. Duerr, Aud. County seat is Hamilton.

| When Due. |  |
| :---: | :---: |
| ${ }_{2 \text { S, J\&.J, } \$ 35,000 . . . . . . . . . . . ~}^{1908}$ |  |
| $4^{128}$, J\&J, $30,000 \ldots . .1910$-11-'13 |  |
| 412s, J\&J, \$15,000 ............ 1 |  |
|  |  |
|  |  |
|  |  |
| $41_{2 s}^{2}, \mathrm{~J} \& J, 10,0$ |  |
| ${ }^{12}$ 2s, J\&J, ${ }^{\text {COUNTY FUN }}$ |  |
|  |  |
| $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 10,0$ |  |
| $4{ }^{12 S}$, Man, |  |
| $41_{2 S}^{2}, \mathrm{M} \& \mathrm{~N}, 20,00$ |  |
| $4^{1} 2$ s, M\&N, 20,000..'12-14-16-'18 <br> ( $\$ 5,000$ due each year.) <br> Court House Bonds- |  |
|  |  |
|  |  |
| $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 45,000 \ldots .$. Dec. 1, 1898 |  |

COURT HOUSE BONDS-(Con.)(\$15,000 due yearly) to Dec. 1, 1900 48, MaN, \$100,000.... May 6, 1901 (\$20,000 due yearly) to May 6, 1905 $41^{42 s}, M \& N, 25,000$ July 10,1906 FREE PIPE BONDS6s, …... $\$ 16,000 \ldots$....Sept 1,1898 6s, F\& A, $\$ 15,000$... 1899 '1901-'03 ROAD IMPROVEMENT-
412S, M\&S, $_{1} \$ 25,000 \ldots . . . . . . .1906$ Interest payable at Hamilton. Bond. debt Aug. 15,97, $\$ 471,000$
Tax valuation 1896 ${ }^{*} 29,954,790$ Tax valuation $1896 \ldots * 29,954,790$ State and Co. tax (per $\$ 1,000$ ). $\$ 8 \cdot 30$ Population in 1890 was..... 48,597 opulation in 1895 (est.).... 55,000
*The Miami University lands (22,529 acres), appraised at $\$ 1,071,060$
CADIZ - \{J. B. WORLEY, Mayo
Cadiz is in Harrison Co.
LOANS.
When Due.
Water Bonds-
58 , semi-an., $\$ 35,000$.Sept,' 99 to '08
Bonded debt Sept. 1,'97. $\$ 35,000$
$\left\lvert\, \begin{aligned} & \text { Total debt Sept. 1,' '97... } \$ 40,393 \\ & \text { Tax valuation } 1896 \ldots . .077,310\end{aligned}\right.$ Assessment ab't $70 \%$ actual value. Total tax (per $\$ 1,000$ ) '96.. $\$ 25 \cdot 00$
Population in 1890 was Population in 1897 about.... 1,935

CAMBRIDGE.-This city is located in Guernsey County. CHAIR FACTORY- Amount. $\left.\right|_{\text {WATER BONDS-(Cont.)- }} ^{\text {W12s, J\&J, }} \$ 30,000$. 6s, A\&O, $\$ 3,000$......Oct. 1, 1898 (\$1,000 due yearly) to Oct. 1, 1900
FUNDING. ETc.6s, M\&S, $\$ 5,000$. 68, M\&S, $\$ 5,000 \ldots$......Mar. 1,1902 Rolling MILL$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J} \$ 20,000$. (\$1,000 due semi-an) to July 1, 18903 Water BONDS-
42 2 S, J\&J, $\$ 30,000$......1905-1934
(\$1,000 due yearly on July 1.)
Bonded debt Nov. 15, $96 . \$ 96,000$ Bonded debt Nov. 15, '96. $\$ 96,000$
Water debt (additional)... 60,000 Tax valuation 1896......1,619,186 Assessment 50 to $60 \%$ actual value. Total tax (per $\$ 1,000$ ) ...... $\$ 31.70$ Population in 1890 was......4,361 Population in 1880 was......2,883
Population in 1895 (est.)....5,975 ( $\$ 1,000$ due yearly on July 1.)

INTEREST on the rolling mill loan is payable in New York and on bans Cambriage.
CANTON.-\{ $\begin{aligned} & \text { J. A. RICE, City Clerk. } \\ & \text { LOUIS NEY, Mayor. }\end{aligned}$
This city is the county seat of Stark County.

CURRENT EXPENSE BONDS Wh
5s. M\&S, $\$ 12,500 . .$. Mar. $^{1,} 1899$ $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 12,500 . .$. Sept. 1,1899 \$4,000 due vearly) to July 15, 1898 (\$4,000 duevearly) to July 15, 1899 5s, $42_{2 s}$, F\&A, $\$ 25,000$. Aug; 1,1899 58 , …', $6,000 . .{ }^{2}$.... 98 ' to '02 MARKET HOUSE BONDS 5s, J\&D, \$26,000.
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$, $\$ 25,000$ Apr , 98 to 1006
SEWER BONDS-Apr., '98 to 1906
$5 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 12,000 \ldots$ May 20,1901
$58, \mathrm{M}_{2}, 13,000 \ldots$ May 20,1902
5s, F\&A, 12,000....Aug. 20, 1902
58, F\&A, $13,000 \ldots$ Aug. 20, 1903

.-., 5s, semi-an., \$4.000..... 1898-1907 (\$400 annually, on Sept. 15.)
REFUNDIVG-
WATER WORKS BONDS-
5s, M\&S, $\$ 15,000 \ldots .$. Sept. 1,1898


| $5 \mathrm{~s}, \mathrm{~J} \& A$, | $15,000 \ldots . . \mathrm{Feb}$. |
| :--- | :--- |
| $\mathrm{ss}, \mathrm{J} \& J$, | 10,000 |

$\begin{array}{ll}5 \mathrm{~s}, \mathrm{~J} \& J, & 10,000 \ldots . . \text { July } 14,1901 \\ 10,000 \ldots . \text { July 14, } 1900\end{array}$

5s, F\&A, 30,000.............. 20 , 1904
\$10,000 due y'rly to Aug. 20, 1904
s, J\&J, 15,000....July 15, 1903
(\$5.000 due y'rly) to July 15, 1903
REFUNDING WATER BoNDS-
4 s , semi-an., $\$ 38,000$. Sept. 1,1807

INTEREST is paid by Kountze Brothers, New York.
TOTAL DEBT ETC.-The city's total debt on March 15, 1897, was $\$ 699,442$, ncluang $119 ;$ net debt, $\$ 630,323$. ASSESSED VALUATION in 1896 \$11,240,600; real valuation
estimated at $\$ 40,000,000$; city tax rate (per $\$ 1,000), \$ 12 \cdot 00$; 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 1893 was $3:, 176$; in 1890 was 26,189 ; in 1880
(estimated), was 12 ,
38,000 .
Canton Snhool District.-A. O. Slentz, Clerk Board of Education. $\left.\begin{aligned} & \text { Bonded debt Sept. 1, '97.. } \$ 227,000 \\ & \text { School tax, } 1897 . . . . . . . . . .88^{\circ} \cdot 00\end{aligned} \right\rvert\,$ Population 1897 (est.)......40,000 School tax.
CELINA.- $\{$ ELI BRYSON, Mayor.
Celina is in Mercer County.
LOANS- When Due. Int, payable at Village Treasury.

 W...., \$15,000...Aug. 15, 1903

WATER-WORKS BONDS- 1931 Total debt Nov.15, 1896. \$67,845 Total tax (per $\$ 1,000$ ).... $\$ 40 \cdot 00$ Real valuation 1894......1,200,000 Population in 1890 was...... 2,702
Population in 1895 (est'du)....3,500
CHILLICOTHE--\{解: A. WADDIE, Mayor,
This city is in Ross County. As we were going to press Oct. 1, 1897, the city was offering for sale $\$ 8,000$ of 5 per cent 16-year sewer bon

| LOANS- When Due. | Total valuation 1896... $\$ 5,264,090$ |
| :---: | :--- |
| Assessment about |  |

 REFUNDING BONDS (GOLD)- | Population in 1890 was...... 11,288 $4^{1} 2 \mathrm{~g}, \mathrm{~J} \& \mathrm{D}, \$ 100,000 \mathrm{~g}$. Dec. 1. 1916 Population in 1880 was...... 10,938 Total debt Nov. 15, 1896. $\$ 100,000$ Population in 1895 (est.).... 14,000
OPTIONAL.-The above bonds may be redeemed six each year for seven years beginning Dec. 1, 1902, seven each year for six years beginning 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 Hamilton County.
In 1895 the villages of Avondale, Cliftom. Linwond, Riverside and Westwood were annexed to Cincinnati and their indebtedness was assumed by that city.

LOANS-
NAME AND PURPOSE.
$\begin{array}{cc}\text { Bowlder pavement... } \\ \text { Cincinnati } & \text { South. R' } \\ \text { do } & \text { do } \\ \text { do } & \text { do } \\ \text { do } & \text { do } \\ \text { do } & \text { do } \\ \text { do } & \text { do } \\ \text { City hall } & 10-20 \mathrm{~s} . . . .\end{array}$
City hall $10-20 \mathrm{~s}$
do do $\ldots \ldots$.
do do $\ldots \ldots$
Con. sink. fund $30-50$ s,

Con. sink. fund $30-50 \mathrm{~s}$, 188
Rate. Payable. Fhen Due. Principal.-- Outstand'g,
Subject to eall after June 1, 1902

| do | do |  |
| :---: | :---: | :---: |
| do | do |  |
| do | do |  |

Delta Ave. improvement 5
Egglest.Ave. sewer,LetterB3 $\quad 7 \cdot 3$ A \& O O 1897 to 1909
Fire Bonds.
Funding...................
Hospital, 1867 , Letter S .
do 1868 , Letter 82
do
1868, Letter 82
do 1876, Letter S3
House of Refuge bonds,' 96 .
Mc Lean Ave. sewer, Let.U2 do do do do
Madisonville Ave.bonds,'96 Orphan asylum, registered. Pavement
d
d

do $\quad$ do $\ldots \ldots \ldots \ldots \ldots \ldots .$.
do
School bonds, 4 s .......
Sewer \& Gilbert Av., R.\&U. $7 \cdot 3$ M \& S Sept.15, 1899
Street improvement........ 5 semi-an, $\{$ Variousdates
Trunk sewer................ 4 J \& D 1897 to 1905


## LOANS- <br> NAME AND PURPOSE. LIN WOOH- Water-works \& elec.-lgt bds. RIVERSIDE do <br> Rilleride Ave. improv't bds. <br> Sillseet and sewer improve't. <br> WEST WoOD-

do do …......... 6 G 6 J \& A July $1,1908 \quad * 815,300$
 thus "are, in whole or in part, $\$ 500$ pieces. Bonds marked thus "r are in whole or in part,
INTEREST on the water bonds of the issues lettered $F$ and $K$ and on the retunding and canal bonds letters A and A2 is payable by the City 1 reasurer, imterest on the street improvement bonds, funding asmary and water bonds D1 is payable at the Bank of America in Now York; on all other bonds of Cincinnati interest is payable at the American Exchange Natiozal Bank of New York, Interest on Avondale bonds is payable at the Fourtil National Bank of CIncinnati and on Clifton bonds at the Ohio Valley National Bank of Cincinnati.
TOTAL DEBT, SINKING FUND, ETC.-The subjoined statement shows Cincinnati's total municipal cebt (Inclusive of water debt), the sfliking fund held by the city against the same, an
the 1st of January of each of the last four years.
$\begin{array}{llll}\text { Tot bonded debt. } \$ 28,526,000 & \$ 28,087,000 & \$ 28,757,000 & 1895 . \\ \$ 31,619,588\end{array}$


Net debt..... $\$ 25,951,249$ There were outstanding on Jan. 1, 1897, street bonds to the amount the aboye statement of total debt. of this amount bonds to the awount of $\$ 1,795,796 \cdot 13$, together with $\$ 50,000$ of bonds held by the Board of Education, were held by the sinking fund, these being applicable to the payment of the general bonds.
CITY PROPERTY. - The city owns the Clnelnnaty Southern hen \$1.250,000 thl 1906, then $81,250,000$ till 1906, When lease explres, The water-works pay the interent on all water bonds an
ASSESSED VALUATION, ETC.-The eity's net debt, assessed valu ation and tax rate, for the past iltteen years has been as follows:

| Years. | Net Debt. | Assessed Val'n. | Tax per $\$ 1,000$ |
| :---: | :---: | :---: | :---: |
| 1896. | \$25,951,249 | \$198,536,580 | \$26.40 |
|  | 25,465.867 | 188,484,880 | 8.32 |
| 1894 | 26,560,127 | 188,129,540 | 28.32 |
| 1890 | 24,723,068 | 177,773,240 | $26 \cdot 66$ |
| 1885 | 24,468,405 | 170,086,968 | 6.86 |
| 1880. | 23,953,981 | 167,535,356 | 31.00 |

The asseased valuation of real eatate in 1896 was $8157,713,240 ;$ of ity's tax rate in 1896 whas made up of State tax, \$2-84; county tax \$3.36; elty tax proper, $\$ 15 \cdot 67$, and school tax, $81 \cdot 53$.
POPULATION.-In 1890 popnlation was 296,908 ; in 1880 it was

## CIRCLEVILLE-

Circleville is situated in Plelowway County.
LOANS68, $\$ 17,000 \ldots \ldots . . . .$. Mar. $^{2}$ 1, 1905 6s, $\$ 45,000$ Bosms -
Interest payable at City treasury.

## CLERMONT COUNTY.-County seat is Batavia.

## LOANS- $\mid$ Total debt Dec, 1,1896 \$123,500


 $58, \ldots ., \$ 20,000 \ldots \ldots . .$.

## CLEVELAND.- ROBERTMcKIsson, Mayor

Cleveland is altuated in Cuyahoga County.
As we were koing to press the city was advertiaing for sale during 4 per cent 10 year bridge repalr bonds, and $\$ 199,000$ of 4 per cent

bridge coupon bonds.

## LOANS-


When Dhes.

$\rightarrow \gg$
000
-

## -

[^2]
LOANS-
STREET IMPROVM'T-Cont̀d Due.
LOANS- VIADACT Bo

$\begin{array}{lll}68, & \cdots . . . & 1 \\ 68, & \cdots . . . \\ 1\end{array}$

5s, M\&N, $\$ 629,393$... 1897-1901
48, A\&O, $\$ 40,000 \ldots .$. Apr. $\& O \mathrm{ct}$.
( $\$ 5,000$ semi-an.) to Oct., 1900


$$
\begin{aligned}
& \text { When Due. } \\
& \begin{array}{l}
\text { VIADACT BONDS-Contined- } \\
6 \mathrm{~s} \text {, M\&S, } \$ 100,000 \text {..Mar., } 189
\end{array} \\
& \begin{array}{ll}
6 \mathrm{~s}, & \mathrm{~J} \& \mathrm{D}, 300,000 . \text { June, } 1898 \\
6 \mathrm{~s}, & \mathrm{M} \& N \\
170,000 \text {. Nove, } 1898
\end{array} \\
& \begin{array}{l}
\text { M\&N } \\
\text { J } \& D, 170,000 \text {. Nov., } 1898 \\
\hline
\end{array} \\
& \text { A\&O, 150,000.Oct. 1, } 1904 \\
& \begin{array}{l}
\text { TER WORKS- } \\
\text { M\&S, } \$ 503,567 \text {..Sept., } 1897
\end{array} \\
& \text { M̈\&S', } 275,000 \text {. Mar., } 1900 \\
& \begin{array}{cc}
\text { Ado', } & 12,000 \text {..July, } \\
400,000 \text {.Apr., } & 1903 \\
\hline
\end{array} \\
& \text { A\&J, } 200,000 \text {. Jan., } 1903 \\
& \text { 38, Ad8, } 200,000 \text { Oet. 1, 1905. } \\
& \text { A\&t, 300,000..Oct.1,1926 }
\end{aligned}
$$

New YREST is payable at the Ameriean Exchange National Bank,
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement eity against the same, the water debt, and the net debt as reported for August 1, 1897.
Bonds and notes outstanding.
Аиә. 1, 1897.
Water debt included in above.
2,091,977 00
3.955,

Net debt Aug. 1, 1897. $\begin{array}{ll}\text { Mass. bank debt limit ( } 5 \mathrm{p} \text {. c. of ass, val.) } & 6,923,66925 \\ \text { Cleveland debt limit ( } 7 \text { p. o. of ass. val.) } & 9,693,13695\end{array}$
\$6,846,471 12 Proximity of Mass, bank debt limit ..... $\quad 9,693,1369{ }^{9} \quad 9,29829$ Proximity of Ohio (Cleveland) debt limit.

3,759,76599
WATER WORKS.-The city owns its water works. The income from water rents in 1896 amounted to $\$ 628,52342$.
ASSESSED VALUATION ETC.-The city's assessed valuation and assessed at about 35 per cent of its actual value.


 | $1895 \ldots \ldots .1$ | $134,562,905$ | $28 \cdot 50$ | $1885 \ldots \ldots$. | $88,285,845$ | $26 \cdot 00$ |
| :--- | :--- | :--- | :--- | :--- | :--- |
| $1894 \ldots \ldots$. | $132,639,905$ | 28.10 | $1880 \ldots \ldots$ | $73,647,194$ | $26 \cdot 30$ |

1893....... 126,515,990 27/90

POPULATION.-In 1890 population was 261,358; in 1880 it was 180,146; in 1870 it was 92,829. Population in 1897 (local estimate),
375,000 .

CLIFTON.-See the City of Cincinnats.

## CLINTON COUNTY.

LOANS- When Due. Tax valuation, personal $\$ 3,641,000$



CLYDE.- $\left\{\begin{array}{l}J, \text { B. SPRAGUE, Mayor. } \\ \text { W, E. GILLET, Clerk. }\end{array}\right.$
This village is in Sandusky County.


 Water-works 68, FidA..... 6,000 Assessment about 30 actual value.

 | Interest paid at 4th Nat. Bk., N.Y. | $\begin{array}{l}\text { Population in } 1890 \text { was......2,327 } \\ \text { Bonded debt Feb. 1, } 97 \ldots . . \$ 69,500\end{array}$ |
| :--- | :--- |
| Population in 1897 (est.) $\ldots .3,000$ |  |

COLUMBUS.- $\begin{aligned} & \text { BAMUEL L. BLAOK, Mayor. } \\ & \text { MARTIN GERNUNDER, Olerk Trust.S. F }\end{aligned}$



\section*{| Cl |
| :--- |
| D |}



LOANS－ $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 175,000 . . . \mathrm{Nov} .1,1910$ $\begin{array}{ll}4 \mathrm{~s}, \mathrm{~J} \& J, & 30,000 \ldots \\ 4 \mathrm{~s}, \mathrm{~J} \& J, & 100,000 \ldots\end{array}$ $48, J \& J, \quad 50,000 \ldots$.
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 100,000 \ldots$ $4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, 100,000 \ldots$ ．．．．．Nov． 1,1903 4s，M\＆N，57，000．．．．Nov．1， 1909 oard of

LOANS－When Due．
STREET IMPROVEMENT BONDS，
 27，500．．．．．1904－06 1898
$6,000 \ldots . .1$ an of the street improvement from date of issue．

$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 110,000$ ．Oct．1， 1912 $\begin{array}{ll}5 \mathrm{~s}, & \mathrm{M} \& \mathrm{~S}, \\ 110,000 . \text { Sept．1，} & 1913\end{array}$
INTEREST on police deflciency bonds of 1888 and on assessment National Park Bank，New York Citrers office；all other interest at the
National Park Bank，New York City．

TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined state－ the city against the same，the water debt，and the city＇s floating debt on the following dates． | Total bonded debt．．．．$\$ 7,524,200$ | $\$ 7,641,347$ | $\$ 7,605,500$ | $\$ 7,333,200$ |
| :--- | :--- | :--- | :--- | :--- |
| Sinking funds．．．．．．．． $1,716,246$ | $1,558,400$ | $1,029,641$ | 631,100 |

$\begin{array}{crcc}\text { Jan．1，＇97．} & \text { Jan．} 1,96 . & \text { Jan．} 1,95 . & \text { Jan．} 1,94 . \\ \$ 7,524,200 & \$ 7,641,347 & \$ 7,605,500 & \$ 7,333,200\end{array}$
Net debt．．．．．．．．．．$\$ 5,807,954 ~ \$ 6,082,947 \quad \$$ $\begin{array}{lllll}\text { Water debt（inc．above）} & 1.112,000 & 1,112,000 & 1,042,000 & 1,002,000 \\ \text { Floating debt．．．．．．．．．．} & 13,632 & \end{array}$ Floatins ，632
＊Contiugent liability to contractors．
The total bonded debt as given for January 1，1897，included street improvement bonds payable by special assessment to the amount of does not include assessments for street improvement bonds．
ASSESSED VALUATION，ETC．－The city＇s net debt，assessed val－ value）and tax rate for the years named has been as follows：
Years．
1896．．
1895.
1894．．．
1890.
Net Debt．
$\$ 5,824,529$
$6,082,947$
$6,575,859$
$6,396,100$
$4,351,090$ Asses d Val．Tax p．$\$ 1,000$
$\$ 62,130,350$

$\$ 27.00$ | $61,086,700$ | $\$ 27 \cdot 00$ |
| :--- | ---: | $\begin{array}{ll}59,939,040 & 29 \cdot 00 \\ 59,060,530 & 28 \cdot 00\end{array}$ $\begin{array}{ll}59,060,530 & 28 \cdot 00 \\ 43,663,270 & 24 \cdot 00\end{array}$

POPULATION．－In 1890 population was 88,150 ；in 1880 it was POPULATION．－In 1890 population was 88,150 ；
51,647 ；in 1870 it was 31,274 ；in 1897 （est．） 135,000 ．

COSHOCTON．－T．B．HAck，Mayor．

LOANS－
LOANS－
6s，M\＆S，$\$ 47,000$ ．$\$ 2,000$ due $\mathrm{y}^{\prime}$ rly）
6s，M\＆S，$\$ 2,000$ ．）$\$ 2,000$ due $\mathrm{y}^{\prime} \mathrm{rly}$ ）
SCHOOL HOUSE－
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 5,000$ ．．．．．1901－1903
SEWER BONDS
M\＆S．$\$ 9,000$ ．
．1899－1905
CRESTLINE．－$\left\{\begin{array}{l}\text { FRANK MILLER，Mayor．} \\ \text { D．R．SNYDER，Clerk．}\end{array}\right.$ Situated in Crawford County． BUILDING

When Du 5s，M\＆S，\＄9，000．．．Sept．1，1905－08 6s，A\＆O，\＄25，000．Apr．1，1897－＇02 STREET TMPROVEM＇T BONDS－ $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 13,800$ ．Jan．1，1899－＇07
6 s ，Nov．， 8.500 ．Nov． 6s，NOV．，8．500．．NOV．1，1898－92 6s，Dec．，\＄2，000．．Dec．16，1903－04 6s，June，3，000．．June10，1903－04

CUYAHOGA CO． ountr seat is Cleveland

LOANS．
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 225,000$
Optional after July 1，1903 1918 BROOKLYN BRIDGE－
58，A\＆0，\＄160，000．Apr．1，＇98 to＇03 5s，M\＆N，\＄125，000．．．Nov． 1,1904 CHAGRIN RIVER BRIDGE－
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 25,000 \ldots . .$. Ott． 1,1905
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 10,000 \ldots .$. Apr． 1,1906

DARKE CO．－George W．Sigafoos，Auditor．
County seat is Greenville．When Due． DITCH AND ROAD BONDS－ 1899 $68, \mathrm{M} \& \mathrm{~S}$,
$6 \mathrm{~s}, \ldots 23,000 \ldots . . .1897$ to 1899
$2,000 \ldots . .1897$ to 1899 Infirmary bonds．．．．．．．．．．$\$ 40,000$ $\begin{array}{lr}\text { Total delbt Feb．15，} 97 . . & 25,000 \\ \text { Tax valuation，real．．．．13．442，300 }\end{array}$
DAYTON－\｛ J．LINXWELLER，Mayor．
Dayton is the county seat of Mont
LOANS－County seat on Mon BRIDGE BONDS－
S，M\＆S，$\$ 16,000 \ldots$ Sept． 1,1898 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 16,000 . .$. Sept． 1,1898
$\left(\$ 4,000\right.$ due ${ }^{\prime}$ rly．）to Sept． 1,1901
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}$ ，$\$ 5,000 \ldots$. Sept． 1,1902 $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \quad 5,000 \ldots$. Sept．$^{1,} 1,1902$ 5s，A\＆O， $12,000 \ldots .$. Oct．1， 1904 48，M\＆S，$\$ 71,000$. Sept． 26,1902
EXTENDING INDEBTED．BONDS－ $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 30,000 \ldots .$. June 1， 1898
$(\$ 6,000$ due ye＇rly）to June 1， 1902 58，J\＆D，\＄72，000．．．．．．June 1， 1903 （ $\$ 12,000$ due $y^{\prime} r l y$ ）to June 1， 1908 $, \mathrm{J} \& D, \$ 15,000 \ldots .$. June 1， 1909 ，J \＆D， $15,000 \ldots .$. June 1， 1910 UNDED DEBT BONDS
M\＆N，$\$ 25,000$ Nov $\begin{array}{ll}5 \mathrm{~s}, & \text { M\＆N，} \\ 4 \mathrm{~s}, & \text { M\＆S，} \\ 65,000 & \text { Nov．} \\ 1,1901 \\ 41\end{array}$ $\begin{array}{ll}4 \mathrm{~s}, & \text { M\＆S，} \\ 4^{1} 2 \mathrm{~s}, \text { F\＆A，} & 3,000 . \text { Sept．} 26,1902 \\ 5 \mathrm{~s}, & \text { AdO，} \\ 50,000 \text { Aug．} 20,1898\end{array}$ （\＄15，000 due y＇rly to Apr．1， 1899
$\$ 100,000$ ．．．．．．．．．．．．．．．．．

LOANS－When Due．
FIRE DEPARTMENT BONDS 5s，M\＆S，$\$ 15,000 \ldots .$. Sept． 1,1898 （ $\$ 3,000$ due y＇rly）to Sept．1， 1902 Gs，F\＆AAGE CREMATORY BONDS－ 5s，F\＆A，$\$ 24,000 \ldots .$. Feb．1， 1898
（ $\$ 4,000$ due yeariv）to Feb．1， 1903 （\＄4，000 due yearlv）to Feb．1， 1903
$5 \mathrm{~s}, \mathrm{~F} \mathrm{\&}$ A，$\$ 5,000$ ．．．．．Feb．1， 1904 $5 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \quad 4,000 \ldots .$. Feb 1， 1905 General Strelet IMProvement 58，A\＆O ，$\$ 50,000$
（ $\$ 10,000$ due y＇rly）to Apr．1， 1903 Levee Bonds－ 5 s A A Apr．1， 1907 5s，A\＆O，\＄15，000．．．．．Oct．1， 1904 PARK STREET SEWER BONDS－
4s．J\＆D，$\$ 12,000$ ．．．．．Jume 1,1898 （ $\$ 3,000$ due y＇rly）to June 1， 1901 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \quad 28,000$ （\＄7，000 due y＇rly） 4s，ico，\＄24，000．．．．Oct．1， 1900

Cotal debt Aug．1，1897．．$\$ 54,000$ Tax valuation $1896 \ldots . . .1,700,000$ Assessment about $1_{2}$ actual value． Total tax（per $\$ 1,000$ ）．．．．．．$\$ 28 \cdot 40$
Population in 1890 was．．．．．3，672 Population in 1880 was．．．．．．3，044
Population in 1894 （est．）．．．．5，000

Total debt Feb．22，＇97．．$\$ 63,000$ Tax valuation，real．．．．．615，700 Total valuation $1896 \ldots$ ．．． $1,035,607$ Assessment about 23 actual value Tax rate（per \＄1．000）．．．．．．．．\＄27•60 Population in 1890 was．．．．．．．2，911 Opulation in 1897 （est．）．．．．．3，500 ment bonds is payable in N．Y．City on remaining issues in Crestline．

## A．E．Akins，Auditor．

Total debt Sept．1，1897－$\$ 570,000$ Tax valuation，real， $118,828,300$ Total valuation 1897．158，740，430 Assessment about 25 actual value Total tax（per $\$ 1,000$ ）．．．．．．．．．8•00 Population in 1890 was．．．．309，970 Population in 1897 （est．）．． 375,000

W．SrGatoos，Auditor．
Tax val＇tion，personal．$\$ 6,901,090$ Total valuation $1896 \ldots 20,343,390$ Assessm＇t about 70 p，c，actual val．
Total tax（per $\$ 1,000$ ）， $96 \ldots . . \$ 7 \cdot 30$
Po Population in 1890 was．．．．$\$ 7 \cdot 30$ Population in 1896 （abont）．45，000
PARK Shen Due． $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}$ \＄18，000 Bonds－（Con．） （\＄6，000 due y＇rly）to Sept．1， 1900 POLICE DEFICIENCY BONDS－ 5，M\＆S，\＄24，000 ．．．．．Sept．1， 1898 （\＄4，000 due y＇rly）to Sept．1， 1903 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 25,000 \ldots . . \mathrm{Apr} .1,1912$
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 25,000 \ldots . . \mathrm{Apr}$
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}$,
$55,000 \ldots .$. Apr．1， 1914
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 50,000 \ldots . . \mathrm{Apr}, 1,1915$
$\begin{array}{ll}5 s, ~ A \& O \\ 5 \text { s．A } & 50,000 \ldots . . \text { Apr．1，} 1915 \\ 25,000 \ldots . . \text { Apr．1，} 1916\end{array}$
5s，A\＆O， $25,000 \ldots . .$. Apr．1， 1918
STREET PAVING BONDS－
$41_{2} \mathrm{~s}, \mathrm{~F} \mathrm{\& A}, \$ 7,000$ ．．Aug．25， 1898 5 F, F\＆A，25，000．．Aug．1， 1906
（ $\$ 50,000$ duey＇rly）to Apr．1， 1911 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ \bar{\prime} 5,000 . \mathrm{Apr}$ ． 1,1916 （ $\$ 25,000$ due $y^{\prime} \mathrm{rlp}$ ）to Apr． $5 \mathrm{M}, \mathrm{M} \& \mathrm{~N}, \$ 25,000$ ．Nov．
$5 \mathrm{~s}, \mathrm{M} \mathrm{N}$, $\begin{array}{lll}5 \mathrm{~s}, & \text { M\＆N，} & 25,000 \text { ．．Nov．1，} 1917 \\ 5 \mathrm{~s}, & \text { M\＆N，} & 25,000 \text { ．Nov．1，} 1919\end{array}$ 4s，M\＆S，$\$ 9,000$ ．．．．．Sept． 1,1898 （\＄3，000 due y＇rly）to Sept．1， 1900


TOTAL．DEBT，ETC．－The subjoined statement shows Dayton＇s total municipal debt，the assessed valuation of property in the city and the rate levied for all purposes（State，county，city and school）
Years．Total Debt Mar． 1. 1897．．．．．．．．．．．．．．．．．．．．$\$ 2,339,000$ 1896．．．
1890．．．
1885．．．
1880.
1875.
1870. STREET IMPROVEMENT WONDS Duce． 5 s，J\＆D，$\$ 30,000 \ldots . .$. June 1， 1898
 OLF CREEK ．．．．June I 1910 4，M\＆N，$\$ 35,000 \ldots$ May 1,1898 WATER－WORKS BONDS－ 1,1902 4s，M．\＆N，$\$ 505,000 \ldots$ May 1， 1905
WATER－WORKS IMPROVEMENT （ $\$ 5,000$ A，$\$ 40,000 \ldots$ ．．．Aug．1， 1898 ， 55 ， 5 s, A\＆O，$\$ 100,000 .$. Apr． 1,1906 $41_{2}, \mathrm{~F} \& \mathrm{~A}, \$ 21,000 \ldots \mathrm{Aug}, 20,1898$
$(\$ 3,000$ due ve＇rly）to Aug， 20,1904 $1870 \ldots \ldots \ldots \ldots \ldots \ldots .1,1,011,200 \quad 19,939,970$
The total debt September 1，1897，was $\$ 2,277,000$ ，including a water debt of $\$ 736,000$ ．In addition to the total general debt there were out－ standing on September 1,1897 ，special assessment bonds to the amount of $\$ 1,161,950$ ；principal and interest payable from assessments upon
abutting or benefited property．All of said bonds are due and payable in from one to ten years．
The sinking fund assets on September 1，1897，amounted to $\$ 35(1,950$ ． The actual valuation of property is estimated at about $\$ 100,000,000$ ． PAR VALUE OF BONDS．－The bonds are all for $\$ 1,000$ each，inter－ POPULATION．－According to a local census taken in February 1870 it was 30，473．

Dayton School District．－William G．Haenssler， Clerk Board of Education．
Bond．debt Sept．25．＇97．\＄555，000 Total valuation 1897，．\＄42，000，000 Assessed val＇ation，real．31，000，000
Assessed valuation，per．11，000，000 $\begin{gathered}\text { School tax（per } \$ 1,000 \text { ）＇97．．87•80 } \\ \text { Total tax（per \＄1，000）．．．．．．．23•84 }\end{gathered}$

DEFIANCE．－\｛ $\begin{aligned} & \text { J．F．DEATRICK，Mayor．} \\ & \text { J．J．MALLEY，Clerk．}\end{aligned}$
County seat of Defiance County．
LOANS．－When Due．
$51_{2 s}, J \& D, \$ 2$ ，（．00．．．．June 1， 1898 （ $\$ 1,000$ due yearly）to June 1， 1899 $41_{2} \mathrm{~s}$ UNDING BONDS－

Mar．．．．．． 1917
 $5 \mathrm{~s}, \ldots . .2 \quad 25.000 \ldots .1898$ to 1912 ${ }_{51}$ SEWER BONDS－

Street Improvement Bonds－

Total debt Mar．20，1897．$\$ 239,800$ Tax valuation $1896 . . . .2 .500,000$ Tot．tax rate（per $\$ 1,000$ ）＇96 $\$ 40 \cdot 00$ Population in 1890 was Interest is mostly payable at City Treasury，but on the 6 per cent bonds in New York．

DELAW ARE．－E．E．Naylor，Clerk．
The ci y of Delaware is the capital of the county of the same name and is the seat of Wesleyan University．Its debt is as follows ：

| LOANS－When Due． | STREET IMPROVEMENT－ |
| ---: | ---: | ---: | ---: |
| DITCH BHNDS－ |  |

58，M\＆S，$\$ 4,600 \ldots . . .1898$ to 1902 Total debtMarch 1897，．．．$\$ 33,037$ | $(\$ 460$ each March 1 | $\&$ Sept．1．） | Sinking fund．．．．．．．．．．．．． |
| :--- | :--- | :--- |
| Net debt March $1897 . .055$ |  |  |
| 27,982 |  |  | 6s，M\＆N，$\$ 5,000 \ldots$ ．．．Nov．15， 1897 Tax valuation $1896 \ldots . . .4,000,200$ 6s，M\＆N，$\$ 5,000 \ldots$ Nov． 15,1897 Assessment about 23 actual value． （ $\$ 5,000$ due y＇rly）to Nov．15， 1901 Total tax（per $\$ 1,000$ ）．．．．．．$\$ 25 \cdot 00$

Population in 1890 was．．．．．．8，224
Population in 1880 was．．．．．．6，894
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 $1896 \ldots . . . \$ 766,220$ 6s，．．．．$\$ 18,620$ ．．．．．．．．．．．．．．．．． $1906 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．2，925 }\end{aligned}\right.$ $\left.\begin{array}{l|l}\text { Ts，} \\ \text { Total debt Nov．15，1896．．．} \$ 18,620\end{array}\right) \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．．．2，925 } \\ & \text { Population in } 1880 \text { was．．．．．．1，518 }\end{aligned}$

EAST LIVERPOOL．－$\left\{\begin{array}{l}\text { A．V．GILBERT，Mayor } \\ \text { J．N．HANLEY，Merk．}\end{array}\right.$
This city is in Columbiana County．

| LOANS－When Due． | 5 s, A\＆O，$\$ 15,000 \ldots$ ．．．．April 1， 1918 |
| ---: | :--- | :--- |
| STREET LMPROVEMENT BONDS－ |  | STREET LMPROVEMENT BONDS－ 5.86 s Optional after April 1,1898 $5 \cdot 86 \mathrm{~s}, \ldots . ., \$ 83,375 \ldots \ldots . . . . . . . \mid 5 \mathrm{~s}, \mathrm{~J} \& J, \$ 90,000 \ldots . . \mathrm{July} 1,1920$

REFUNDING－ 6s，J\＆D \＄8，000 ．．．．．．．June 1， 1898 （\＄1，000 due yearly）to June 1， 1905 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 33,000 \ldots$ ．．．．．Sept．1， 1924

Optional after Sept．1，1914
4s，M\＆N．$\$ 24,000 \ldots$ May 24， 1937

EAST Liverpool Sohool District．－W．T．Norris， Clerk．
SCHOOL BONDS－$\quad$ School tax（per $\$ 1,000$ ）．$\$ 8.00$

 Total debt Jan．1，1897．．$\$ 80,000 |$|  | Population 1897 （estim＇d）．．．16，000 |
| :--- | :--- |

## EATON.-This village is in Preble County

Water-works bonds $6 \mathrm{~s}, .-\$ 64,000 \mid$ Total tax (per $\$ 1,000$ ) ..... $\$ 24 \cdot 90$ Tax valuation i896 .....1,785,010 $\mid$ Population in 1880 was.

ELYRIA CITY.-\{㩊. H. LEARAGOOD, Mayor.


Interest parable at Elyra City.
Bonded dell Feb. $15,97 \quad \$ 52,573$ 6s. J\&J HLL, BondsSEWER BOXDS

FAYETTE CO.-T. J. Lindsey, Auditor.


FINDLAY.-A. W. RAY, Clerk.
As we were going to press Oetober 1,1897 , the city was offering for sale $\$ 5,5006 \%$ street-improvement bonds.


FOSTORIA.-This city is in Seneca County

| NS- | When Dr | Total debt Nov, 15, $96 .$. \$ |
| :---: | :---: | :---: |
|  | 1890-1906 | Water debt (metuded) ... 20.056 |
| SEWEE Bosps- |  | Real valuatlon ('93abti) 6,000 , |
| \$308,00 | 1896-1910 | Popmlation in 1890 was |
| Tiprovem |  | Population in 1880 was. |
| \% 8125 | 1896-1911 | Population in 1894 (est.) |
| $\$ 200,000 \text {. }$ | 18961904 | Int |
|  |  | Wew York City. |

FRANKLIN.-This village is in Warren County.




FREMONT.-Fremont is in Sandualcy County.


## GALION.-D. H. Brigas, Mayor. <br> This elty is in Crawford County.



 Total delit Aug. 15, $97.2728,000$
INTEREST on bonde due Jannary 1, 1906, is payable at Galion.
GALLIA CO.-J. W. Jones, Auditor. County seat is Gallipolis.
LOANS- BoxDs When Duc.
58 \$10,000 \$10,000 .1 1905-09-11-15 $58, \ldots .$. 6s. $\$ 15.000$ dnceach yesir 19141916 4s, F\&\& , $\$ 60,000$....Ang. 17,1917

## GALLIPOLIS.- 

 LOANS-Whary, STREET \& BUTLDING:

 ReDenvtion Bosis-
58, F\&A, $\$ 10,500 . . . A$ Aug. 25,1917


MAUCK, Mayor

## BRADBURY, City Clerk.

Total aleht Oct. 1, 1897,.8236,000 Intereat payable at City Treas'ry.
Tax valmation $1896 . . . . .41,780,909$ Assossment ablonit in actual value Total tax (per \$1,000). Population in 1890 was......4,498
Population 1897 , about. 6,88 .

GREENFIELD.-\{ $\begin{aligned} & \text { OHARLES MAINS, Mayor. } \\ & \text { JOHN W. CASE, Treasurer. }\end{aligned}$
This village is in Highland County.
LOANS- When Due.
 Total debt Nov. $15,1896 . \$ 73,400$

Total tax rate (per \$1,000) . \$27.70 Population in 1880 was Population in 1896 (est.)$2,46=$
2,10
4,500

GREENVILLE.-H. J. Bremman, City Clerk. This city is in Darke County.

NATURALGAS BONDS- 68 . 890,000 . Water bondo 5s..... $\$ 56,000 \ldots . .$. Dee. 12,1918

Bonded debt Nov. 15,' 96
$\$ 146,000$

Floating debt. Tax valuation is., 9
$\$ 24,000$
170,000 rax valuation $1896 \ldots . . .2,740,000$ Potal tax (per $\$ 1,000$ ) ....... $\$ 22.80$ Population in 1890 was......5,473
Population in 1880 was.....3,535

HAMILTON.-This city is in Butler Countr.
DEFICIENCY BONDS-
When Due.
${ }^{41_{28}, \ldots .1863,000}$ ELECTRIC-LIGHT BONDS $1899-1911$ 58, MeS, $\$ 100,000$.July 1,04 to '18 $G A 8$ WORK8 BONDS-
$5 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}, \$ 150,000$. Feb. 1,99 to 18 (Subject to eall after Feb. 1,'09.) ReFundin bunds-
$58-68, \ldots . . \$ 61,000 . .1897$ to 1905
$41 \mathrm{~g} 9, \ldots$. , $\$ 186,183$
STREET TMPROVEMENT BOT1922
$68, \ldots . . \$ 45,609 \ldots . .1897$ to 1907
LOANS- When Due 5s, J\&J, $\$ 317,500 . \cdots$ - $1897-1915$ Bonds owned by eity.... $\$ 880,303$ Net debt Aug. 15, '97.... 867,405 Water debt (included).... 317,500 Tax valuation 1896......8,098,007 Assessm't about $2-5$ actual value
Total tax (per $\$ 1.000$ )...... $\$ 30.90$ Population in 1895 was...... 20,306 Population in 1890 was..... 17,565 Population in 1880 was.....12,122

INTEREST on water bonds is payable at First National Bank, New York City, and upon all other bonds at city treasury.
HAMILTON SOHOOL DISTRIOT.-JOHN KABFER, Clerk Board of Education.

LOANS-
When Due. Bulling BoxD8
69 , Sept. $10, \$ 2,000$. Sept. 10,1898 68, Sept. 10, $\% 2,500$-sept. 10, 1899 6s, Feb. 24, $\$ 8,000$. Feb. 24, 1901
 58, Apr. 8, 8 eary y) ro Apis 8, 1900 58, Mar. $2, ~ 40,000$. Mar. 2,1903
$(\$ 4,000$ due yearly) to Mar. 2, 1912

5s. LOANS $\$ 20,000$ When Due (\$4,000 due yearly) to Oot. 9,17 $41_{28}$, July 7, $\$ 30,000$..July 7, 1905 ( 83,000 due yearly to Juy 7,191 Bonded debtyable at Miami Valley Population in 1897 (est.) ...25,000

## HAMILTON CO.-John Hagerty, Auditor.

## County seat is Cinclminti.

LOANS- When Due
5s, J\&J, $\$ 10,000 \ldots$...JJuly 2,1898
Ss, Armory Bonds. . July 2, 1898 4s, AdO, $\$ 15,000 \ldots$ Ape, 30,1919 48, J\&D to $100,000 \ldots$....ec. 1,1937 Avenue tais:-
 4s. F\&A, $30,400 \ldots$ Feb. 141898 $\$ 15,200$ due yrly $^{\text {rlo Feb. }}$. 14, 1899
48, Feb. $7,28,000 \ldots$ Feb. 7,1898 \& 4,000 due $y^{\prime}$ rly) to Feb. 7,1904 49, Oct. $31, \$ 40,000$.. Oct. 31, 1899 4s, Mds. $58,000 \ldots$ Bept. 1,1901 45, M\&N, 46,000 . Nov. 1, 1902
 4s, A\&O, 11,000 July 11, 190 4s, A\&O, 15,000..Oct. 1, 1905 48, M\&N, 79,500..Nov. 25, 1916 $58, J \& D, \$ 150,000 \ldots$ Dec. 16, 191 subject to call aft. Dec. 16, 190 48. M\&N, ${ }^{260,000 . . \text { May 15,1916 }}$ $58, \mathrm{~F} \& \mathrm{~A}, \$ 50,000$
subject to call aft, Aug. 1,1934 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 35,000 \ldots$ Dec. 1,1934 $\begin{gathered}\text { Subject to call aft. Des. } \\ 48, J \& D,\end{gathered} 15,000 .$. June 1,191 Subject to call aft. June 1, 1914 48, M\&N , \$350,000.. May Subject to call aft. May
44, J\&D, $\$ 125,000$
Sub eet to eall aft. Jume 15, 193 DIST. Assemsors' Rumer- 1016 4s. J J JJ, $\$ 20,000 \ldots \mathrm{Jan}$. 15, 1901 58, July 16 . $\$ 10,000 \mathrm{~J}$. \& IM 16,1902 LONGVIEW IMPROVEMENT-
 58, JdD, $\$ 50,000$..Dec. Subject to call aft. Dee. 1, 1907 58, ALO, $\$ 25,000$. Nov. 1,1918 subject to call aft Nov.
$48, J \in D, \$ 30,000$ Sublect to call aft. Dec. 12, 1911 4s, Fi,A. $\$ 30,000$... Feb. 6, 1922
Subject to call aft. Feb. 6, 1912

> LOANS
> When Due MARVIN's RUN DITCH BoNDS
48. F\&A, $\$ 12,500$....Feb. 21,1899 4s. ...... $\$ 60,000$.... 1906 to 1916 ${ }_{\text {PLattixg }}^{\text {48, JdJ, }} \$ 12,280 \ldots J a n .22,1903$ $\begin{array}{ll}48, \\ 48, & 8,000 \ldots \text { Feb. } \\ 43,1904 \\ 24,500 \ldots \text { Feb. } 1,1919\end{array}$ subject to call aft. Feb. 1, 1909 48, J\&D, $\$ 15,000$ June 1, 192 Subject to call aft. June 1, 1912 5s, Var., $\$ 30,000 \ldots$ Varions, 1915 58 , Var. $\$ 5,500$.Jan. \& Feb., 1916 5s, Me8bject to call after 1906 Subject to call aft. Mar. 1, 1917 5s,Mar. 14, 822,000.Mar. 14,98 4s, Oct. $20,6,500$ Oct. 20,1901 48, July 1. 27,000 ..July 1, 190' 4s, J\&D, 30,006...Dec. 12, 1911 $\begin{array}{lll}\text { 4s, JeD, } & 70,000 \text {..June } 1,1912 \\ 49, \text { MdNN, } & 45,000 \text {..Nov. } 1,1913\end{array}$ 48, J\&D, 13,000 ..JJume 30, 1914 4 s, Oct. $25,90,000$...Oct. 25,1913 48, 1916 48, Subject to call at any time. 5s, M\&N $\$ 65,000 \ldots$ May 1,1915 Subject to call aft. May 1, 1905 5s, Sept. 16, \$12,000 Sept. 16, 1903 4s, J JCD, $\quad$ 31,000...Dee. 12, 1911 $4 \mathrm{~s}, \mathrm{MdN}, \quad 14,400 . . \mathrm{May} 31,1913$ 48. Md\&8, 27,000 ...Sopt. 1,1919 Subject to call aft. Sent. 1, 1909 Totaldebt Dec. 2, 1896, \$2,562,280 Sinking fund. $18 . . .41,983$ Tax valuation, real.... $189,374,200$ Tax valuat'n, personal. 47,116,190 Total valuation 1896. 236,490.390 Total tax (per $\$ 1,000$ ) $96 \ldots . . \$^{26443}$
Population in 1890 was... 374.574 Popmlation in 1880 was.... 318,370 Population in 1896 (est.) .. 500,000

HANCOCK COUNTY.-County seat is Findlay
$68, \ldots \ldots$. , $\$ 8,000 \ldots \ldots .$.
5s, $7,000 \ldots \ldots$......

$68, \ldots \ldots ., \$ 73,000$.
$58, \ldots .$.
19,000

Then Due. 1896-1897 1897-1898 1907-1918 50c-1001

Total debt Nov, 15, $96 . . \quad \$ 322,000$ Tax valuation, real.....14,785,916 Tax valuation, personal 6,141,760 Total valuation $1896 \ldots 20,927,706$
Assess't abt. 40 per cent. aot 1 val. Total tax (per p1,000.) $94 . \$ 16.00$ Population in 1890 was.... 42,562

HARDIN CO.-M. M. Thompson, Auditor. County seat is Kenton.

LOANS- When Due. When 6s, 6 $14,000 \ldots \ldots . . .19911901$
4,1902 DITCH BONDS6s, A\&O, $\$ 66,500$
(Payable by spec (Payable by special asse..1897-1902 $6 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 77,000$. essment.) A. $\$ 77,000 . . . . .$. 1897-1900

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.

DITCH IMPROVEM'TS- When Due | $5 \mathrm{~s}, \ldots . . ., \$ 11,000 \ldots \ldots . . . . . . . . . . . . . . . . ~$ |
| :---: |
| FLOATING DEBT | $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000 \ldots . . . \mathrm{Jan} .1,1900$ REFUNDING BONDS-

58, $4 \mathrm{~s}, \mathrm{~J} \& J, 69,000 \ldots . . . \mathrm{July} 1,1905$ TOWNsHIP ROAD IMP. (Special)5 s , J \&J \$26,000 .......July 1,1905 $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}$
$5 \mathrm{~s}, ~ J \& J$
$10,000 \ldots . .$. Sept. 1,1903
$9,000 \ldots . . . . J u l y$
1,1905
OPTIONAL-The bonds are all

Interest is payable in N. Y. City Tetal debt Nov. 15, 1896.8170,000 Tax valuation, real..... 8,047,880 Tax valuation.pers'l.... $3,339,950$
Total valuation $1896 \ldots 11.387,830$ Total valuation $1896 \ldots 11.387,830$
Assessment abt, $3_{5}$ actual value. Assessment abt. $3_{5}$ actual value. Total tax (per \$1,000) '95... $\$ 11 \cdot 50$ Population 1896 (estima'd) 30,000

LA WRENCE CO.-H. R. Brown, Auditor. County seat $\qquad$ When Due $6 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 4,000 . . \$ 2,000$ yearly 6s\&5s, M\&S, 5,500...\$500 semi-an. $5 \mathrm{~s}, \ldots \ldots . \$ 6,000 \ldots \ldots$.
TURNPIKE BONDS

5s, M\&S, $\$ 260,000 \ldots$ Mar. $1,98-{ }^{\prime} 23$ ( $\$ 5,000$ due semi-annually.) | 5s, M\&S, $\$ 260,000 \ldots$ Mar.1, $98-23$ | $\begin{array}{l}\text { Population in } 1890 \text { was..... 39,556 } \\ \text { ( } \$ 5,000 \text { due semi-annually.) } \\ \text { Total debt Oct. 1, 1896...\$289,500 }\end{array}$ |
| :---: | :--- |
| Population in 1880 was....39,068 |  |
| Population in 1896 (est.)...42,000 |  | INTEREST on $\$ 50,000$ of the turnpike bonds is payable at the Park Bank, N. Y.; on all other bonds at the office of the County Treasurer'

LICKING CO.-Wm. Bell, Jr., Auditor.

 $\begin{aligned} & \text { BRIDGE BonDS- } \\ & \text { 6s, J\&J, } \$ 30,000 \ldots . . . . .1898-1899 ~ \text { Tax valuation 1896......22, } 966,923 \\ & \text { Assessment about } 65 \% \\ & \text { actual val }\end{aligned}$ 6s, J\&J, \$30,000..........1898-1899 6s, J\&J, $\$ 66,000 \ldots 1898-1907$ | Total debt sept. 1, 1897. |
| :--- |
| Sinking fund............. | Sinking fund............ $\$ 13,324$

Net debt Oct. $1,1896 \ldots . .276,176$
Tax valuation, real.....5,005,250 Tax valuation, personal. $2,531,278$ Total valuation 1896....7,536,528 Assessment is 10 actual value. Total tax (per \$1,000) ....... \$14.00 Population in 1880 was.....39,068 Assessment about 65\% actual val. Tax rate (per $\$ 1,000$ ) ........ $\$ 4 \cdot 56$ Population in 1890 was..... 43,279 INTEREST is payable at Newark, Ohio.

LIM A. $\left\{\begin{array}{l}\text { S. A. BAXTER, Mayor. } \\ \text { C. E. LYNCH, Clerk. }\end{array}\right.$

## This city is the capital of Allen Countr

LOANS- When Due. $\mid$ Bonded debt Oct. 1, '97. $\$ 570,400$
 PAVING BONDS6s, J\&J, $\$ 14,000$..July 1 ','98 to '99 6s, J \&J, 38,000...Jan. 1,'98 to '08 5s, ...., 76,300 ......... 1898-1908 STREET IMPROVEMENT-
6 s , July, $\$ 3,400 \ldots$. July 1, '98-93 6s, ...., 700
5s, M\&S, \$40,000.... Mar. 1, 1906 Floating debt............. 25,000 Total debt Oct. 1, 1897.. 595,400 Tax valuation, real......5,613,170 Tax valuation, personal. 1,713,537 Total tax (per $\$ 1,000$ ) $\ldots 7,326,707$ Assessm't about $2_{3}$ actual value Population in 1890 was.... 15.981 Population in 1880 was....... 7,567
Population 1897 (est.).......23,617 ( $\$ 10,000$ due y'rly) to Mar. 1, 1909 5s, M\&S, $\$ 160,000 \ldots$ Mar. 1,1910
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 138,000 \ldots$ Apr. 1,1916
OPTIONAL-One hundred and fifty thousand dollars of the water works bonds due in 1910 are subject to eall March 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 $\$ 18,000$ of pavis remaining bonds
LoGAN.-J. L. Martin, Clerk.
This City is in Hocking County.
LOANS- When Due.
WATER AND SEWER BONDS -
WATER AND SEWER BONDS -
$5 \mathrm{~s}, \mathrm{~J} \& D, \$ 60,000 \ldots \ldots . .1900-1,929$ ( $\$ 2,000$ due yearly on June 1.) Total debt Nov. 15,1896. \$60,000 Cash on hand........... 189,055

Tax valuation $1896 \ldots . . \quad \$ 985,713$ Total tax (per $\$ 1,000$ ) ...... $\$ 33.00$ Population in 1890 was Population in 1880 was......3, 119 Population 1895 (estimated) .3,500 Net debt Nov. 15, INTEREST on the Bank, Cincinnati, Ohio.
LOGAN CO.-C. D. Campbell, Auditor.
County seat is Bellefontaine.
County seat is Bellefontaine.
LOANS. When Due DITCH BONDS-
6s, $\$ \ldots$, \$20,000...... 18981902 ( $\$ 2,000$ each Jan. and July.) BUILDINGS AND ROAD IMPS. $6 s, \ldots \ldots ., \$ 54,500 \ldots \ldots .1896-1901$
$6 \mathrm{~s}, \ldots \ldots .1$

Total debt Nov. 15,1896. $\$ 60,500$ Sinking fund........... 5,878 Net debt Nov. 15, ${ }^{\prime} 96 . . \quad 54,622$
Tax valuation $1896 \ldots . .13,214,860$ Population in 1890 was......27,386 Population in 1880 was.....26,267

## LORAIN.-G. A. Reser, Clerk.

Lorain is in the county of the same name.

> LOANS- When Due.
> IMPROVEMENT BONDS-

6s, ....... $\$ 8.000$........ 1897-1898
$6 \mathrm{~s}, \ldots$. ( $\$ 4,004,000$ Part due yearly $5 \mathrm{~s}, \ldots . . ., 100,000$. (\$5,000 due yearly.)
Jail
REFUNDING BON............ 15. 1898 6s, ......., \$6,000......... 1898-1903 6s, ........ $\$ 30,000$ yearly.).....1903-1912 ( $\$ 3,000$ due yearly.)

6s,....... \$53,000.Part due yearly 6s, ......., $\$ 15,000 \ldots$ Aug. 2,1919 $5 \mathrm{~s}, \ldots \ldots .9$. $90,000 \ldots$ Nov. 1, 1914 Ds. ....... 125,000...Aug. 24, 1915
Total debt Aug. 15, 1897. $\$ 493,000$ Water debt (included) $\quad 230,000$ Spec. assess. bds. (incl.). 125,000 Tax valuation 1896.......2,506,892 Assessment about $1_{\alpha}$ actual value. Tax rate (per $\$ 1,000$ ) ........ $\$ 32 \cdot 50$ Population in 1890 was..... 4,863
Population in 1895 was..... 10,480 Population in 1895 was.....10,480
Population in 1897 (est.)...12,000
LOUISVILLE.-F. E. Favret, City Clerk.
Louisville is in Stark County.
LOANS. When Due. IMPROVEMENT BONDS -
6s, $\ldots . . \$ 1,200 \ldots . .1897$ to $1: 00$ ( 8300 due yearly on Nov. 15.) $5 \mathrm{~s}, \mathrm{~F} \& A . \$ 17,000 \ldots$ Aug. 1, ' 98 ' 14
( $\$ 1,000$ due yearly.)
Total debt Aug. 1, 1897 ... $\$ 18,200$ Tax valuation 1896.......447,500 Assessment about ${ }^{2}$ actual value Potal tax (per $\$ 1,000$....... $\$ 22.40$ Population in 1880 was...... 1,050 Population in 1897 (about)... 1,500 INTEREST on the water bonds is payable at Am, Ex, Nat. Bank LUCAS COUNTY.-CHAS. H. JONES, Auditor. County seat is Toledo.
LOANS- When Due. $41_{2 s}$, var., $\$ 73,000$. $4_{2} 1_{2}$ s, var., $873,000 . . . . .$. . 1941-1942 $41_{2 s} \& 5 \mathrm{~s}$, var., $\$ 23,000.1897-1900$ BUILDING BONDS-
58, M\&N, $\$ 15,000 \ldots$ $5 \mathrm{~s}, \mathrm{M} \& N, \$ 15,000 \ldots \ldots . . . . . . . . .$. Children's HOME5s, F\&A, $\$ 63,000 \ldots$ $5 \mathrm{~s} \quad(\$ 7,000$ due yearly) to 1907 12,000.
i5,000 due ye........... 1898 $4^{1} 25, \ldots 110,000 . \ldots . . .1905-1906$ CoURT-HOUSE-
4s, M\&S, $\$ 500,000^{*}$

S, $\$ 500,000^{*}$. $17 . . .7$.
Subject to call 1924 .

DITCH BONDS-
5 s, M\&N, $\$ 16,220 \ldots . . .1897-1899$
GENERAL BONDS
 ROAD BONDS
$58 \& 6 \mathrm{~s}, ~ v a r .$, \$57,500...1897-1906 $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \quad 15,000 \ldots \ldots . . .1911$ $4^{1}{ }_{2} \mathrm{~S}, \mathrm{~J} \& \mathrm{D}_{(\$ 7,000}$ due yearly) to 1900 $41_{2} \mathrm{~S}, \ldots .{ }^{2}{ }^{2} 5,000 \ldots . . . . . .1901$ $41_{2} \mathrm{~s}, \ldots .25,25,000 \ldots . . . .1907$ Interest payable at Co. Treasury Total debt J an. $15,1897 . . \$ 897,720^{\circ}$
Assessment bonds (incl.) 101,720

##  Tax valuation, person'1.13,243,770 Total valuation $1896 . .54,835,170$ Population in 1890 was. 102,296 Population'97 (estimated). 130,000 Total valuation $1896 \ldots 54,835,170$ Real valuation about $107,000,000$

* $\$ 220,000$ coupon; $\$ 280,000$ registered.

MA DISON. - This township is in Richland Countr.
LOANS - Then Due. | Tax valuation 1896....\$1,354,280 SOLDIERS \& SAILORS' HaLL- Total tax (per $\$ 1,000$ ) '97... $\$ 13 \cdot 30$ Totai debt Aug. 1, $1897 \ldots . . \$ 38,000$ Population in 1880 was.....11, 675

## MADISON COUNTY.-County seat is London.

LOANS- When Duce. Total debt Dee., 1896.. \$204,767
 DItch IMPRovement- $\quad 1903$ Tax valuation $1896 \ldots . .13,089,245$ 6SAD MMPROVEMEST-

1903
Ditch and road improvement bonds payable by special assessment.
MA DISONVILLE - $\{$ J. A. WARD, Mayor.
Madisonville is in Hamilton County.

LOANS- When Due.
ELECTRICLight And WATER-
Wohks Bonds


 $68, \mathrm{M}, \$ 7,438$ …... 1898 to 1907 Town Hall Boxds

M,
MAHONING CO
County seat is Youngatown.
LOANS
When Di

( 85,000 annually.)
 85,000 to $1909, \$ 15.000$ to 1915 , $\$ 20,000$ to $1916,825,000$ in '17.j Cotisty \& ROAD Bospg 58 Fort BoxDs $\$ 5,000$...... Sept., 1899 58, Sept., $\$ 8,000$....... Sept., 1906

C. F. Brenner, Auditor.

LOANS-
When Due.
IKEIMNAKY BONDS- 1901 to 1917 $5 x_{j} \mathrm{M} \& 8, \$ 87,800 \ldots . .1901$ to 1917
$(85,000$ in 1901 and $\$ 5,000 \mathrm{an}-$ nually therearter.) Int payy thereatter.) Int payable at Youngstown, $O$.
Total debt Sept, 15, 797 Tax valuation, real ... 17,498,870 Tax valuatlon, pers'l. $8,080,240$ Total valnation $1896,25,579,110$ Assessm't about $x_{0}$ actual value. Population in 1890 was.....55,979 Popilation in 1880 was......42,871

This city is in Richland Connty.

LOANS 68, Nov, 818,000 Nov 1,97 to 02 68, Oet 84.000 ENUE BONDS8TBEET MPROVEMPNT B2, 1897
 58, July, $\$ 40,000$..Jaly $1,197-1904$ 58, deo, $19,000 \ldots \ldots$
\$1,000 due yearly on Oct. 23.)

Deht Extession Bonds6s, Oct. $\$ 6,730$......O0t. 22, 1897 Intereat is payable at City Treas'? Water debt (included).. $\$ 171,080$ Tax valuation, real..... 4,414,580 Tax valuation, pervonal $2,199,600$ Total valuation $1897 \ldots \quad 6,614,180$ Assesament about $1_{2}$ actual value. Total tax (per 81,000 ) ...... $828-9$
Population Population in 1894 was,.... 13,473
Population in 1880 was.... 9.859 Poptuation in 1880 was...... 9,859
Population in 1895 (est.) 18,000

MARIETTA.-Carl Becker, Olerk. Marietta is in Washlngton Country.
$\qquad$ 5s, PKA, $\$ 3,500 \ldots . . . . .1898-1904$ (\$500 due yearly on Ang 1.)
These are owned by ainking fund.
6a, J\&J, $\$ 7,000$. 8500
6a, JtJ, $\$ 7,000$..... 8500 semi-an.

| 58, FdA, $\$ 20,000 \ldots . . .$. Aug., 1912 |
| :--- |
| 5 s, JeD, $20,000 . . . . . J u n e, ~$ | 5s, F\&A, 12,000 ........Ang., 1808 $5 \mathrm{Sa}, \ldots . .815,000 \ldots . . . . .1006-1926$ s, 8. a., (Suivect to call after 190. 1,1527 REFUNDING BONDS

$4 x_{28,}$ F\&A $\$ 74,000 \ldots .$. Aug, 1912
41 TREKT MPROVEMENT BONDI-
$\$ 500$ due nemi-annually.)
MARION.-JAmes S. Beatty, Clerk.
This elty is in Marion County.

Total debt Nov. 15, '96. $\$ 296,443$ Total tax (per 81,000 ) ..... $827 \cdot 40$ | Tax valuation $1896 \ldots . . .4,388,119$ | Population in 1894 was .... 10,297 |
| :---: | :---: | :---: | :---: |
| Real valuation $1894 \ldots 12,000,000$ | Population in 1890 was .... 827 |

INTEREST on the street improvement bonds is payable at the City
MARION CO.-U. K. Guthery, Auditor. County seat is Marion.

| LOANS Ditch Bowns | When Dure |
| :---: | :---: |
| $3, \ldots .$. , $\$ 63,000$ | 1898-1909 |
| 5,000 |  |
| Bridge Bonds |  |
| 68, M\&y, \$8,000 | ept, 1, 1898 |
| 68, M ${ }^{\text {ces, }}$, 7,000 | ept. 1, 1899 |
| 3, M\&8, 15,000 | pt. 1, 1901 |

LOANS -
When Duc. SpECral. Asgergment Bomps-
68, seml-an, $\$ 46,048.1898$ to 1907 (Part due semt-annually.)
Water works bosda-
58, J\&D, 810,000 . Jnne, 02 to ' 12 $4205, \mathrm{NkO}, \quad 90,000.00 \mathrm{t}$. 99 to 19 Interest Is payable in Marletta. Bonded delt Aug. $5,97, \$ 338,899$ 8pecalal assens. bts (Incl.) 68,899 $\begin{array}{lr}\text { Slinicing fund............ } & 22,011 \\ \text { Net debt } A u g . ~ & 31697,888\end{array}$
 Tax valuation 1897 ,.....4, 100,000 $\begin{array}{ll}\text { Total tax (per 81,000) } 97 & 28 \cdot 80 \\ \text { Population in } 1890 \text { was } & 8,273\end{array}$ Population in 1890 was.......8,273 Population 1897 (est ).......is,000

INETHMARY BONDS-
$58, \ldots . . . \$ 7,000 \ldots . . .$. Sept. $^{2}, 1908$
 Tax valuation $1896 \ldots \$ 14,440,573$ Assessan't is 33 p. e. actual value. Total tax (per 81,000 ) "96... $89 \cdot 40$
Population in 1890 wna, 24,727 Population in 1890 was,....24,727
Popnlation in 1896 (est.)....29,874

LOANS- When Due. GENERAL IMPROVEMENT-
6s (City, 1900 ............. 1911 Total debt Nov. 15, 1896.. $\$ 75,000$

Net debt Nov. $15,96 \ldots . . \$ 73,000$ Tax valuation $1896 \ldots \ldots . . .3,999,000$ Total tax (per $\$ 1,000$ ) ...... $\$ 28 \cdot 70$ Population in 1896 (est)...10,092

## MEDINA CO.-C. E. Hoover, Auditor.

## LOANS

58, F\&A $\$ 6,000$ 1899 to 1900 , $\$ 2,000$ due yearly on Feb. 1.) 5s, F\&A, $\$ 2,500 \ldots . .$. Feb. 1,1901
58, F\&A, $7,500 \ldots . . .1898-1900$ 52, 58, F\&A, \$2.500.....May 19, 1901 Int. payable at Treasurer's office

Sinking fund.
$\$ 637$ Tax valuation, real $\quad 71$... ${ }^{22,363}$ Tax valuation, person' $4,544,459$ Total valuation $1896 \ldots 11,704,779$ Assessment is 2 actual value. Total tax (per $\$ 1,000$ ) $95 \ldots .17 \cdot 20$ Population in 1890 was..... 21,742 Population in 1880 was....21,453
Population in 1896 (est.) $.223,000$

## MEIGS COUTNY - County seat is Pomeroy

DEFICIENCY Bonds-1917- 1917 Tax valuation 1896..... $\$ 6,236,645$

 Ronded debt Nov. 15, 96 . $\$ 48,000$ Population in 1890 was. ....29,813 | Floating debt........... | 26,107 |
| :--- | :--- | :--- |
| Total debt Nov, 15, | Population in 1880 was.....32,325 |
| Population in 1895 (est.)...38,000 |  |

## MERCER COUNTY.-F. L. Touvelle, Treàs.

## County seat is Celina.



6s. J\&J.................
CoUnTY Fair Bonds- $\$ 23,000$
68, JeH Bonds-
$\qquad$ 58, J\&J..................... 68, J\&J. .................. 810,000 68, J\&JJ.
MIAMI COUNTY.-J. T. Bartmess, Auditor.
Interest payable at Co, Treasury. Total debt Jan. 1, $1897 \ldots . . \$ 187,500$ Sinking fund...................... 162,000
Net debt .............. Tax valuation, real......... 5 ,92,000 Tax valuation, person'1. 2,486,000 Total valuation, 1896 . $8,411,000$ Assessment is $1_{3}$ actual value i1.00
Total tax (per $\$ 1,000$ )....... Population in 1890 was.......27,220 Population in 1880 was....21,808 LOANS. When Due. Tax valuation, real, ... $\$ 14,958,490$ COURT House, Drfoh, ETc.- 900 Tax valuat'n, personal 6,349,064

 Interest payahle at Trear. office Total delpt Aug. 15, 1897. $\$ 241,500 \left\lvert\, \begin{aligned} & \text { Popuation in } 1890 \text { wast... 39,754 } \\ & \text { Population in } 1897 \text { (est.).. 45,000 }\end{aligned}\right.$

MIAMISBURG.- $\left\{\begin{array}{l}\text { L. H. ZEHRING, Mayor } \\ \text { A. SCHELL, Clerk. }\end{array}\right.$
Located in Montgomery County. LOANS Light Amps ontst'g. Fs ................... $\$ 11,200$ G8..................... $\$ 3,000$ 58........................... $\$ 35,000$

Total debt Mar. 6, 1897.. $\$ 54,720$ Tax valuation, real..... 753,710 Total valuation $1896 \ldots .1,555,560$ Tax rate (per $\$ 1,000$ )....... $\$ 23 \cdot 40$ STREET TMP, BoNDs-
INTEREST on general improvement bonds is payable at the Hanover National Bank of New York; on remaining lisues at Miamisburg.
MIDDLEPORT.- $\left\{\begin{array}{l}\text { JAMES H. RALSTON, Mayor. } \\ \text { E. P. UARTWRIGHT, CLERE. }\end{array}\right.$
Situated $\operatorname{In}$ Melgs County. Fhen Due. $\mid$ Interest payable at Middleport.
LOANS -LOANS- When Due. $\left\lvert\, \begin{gathered}\text { Interest payable at Middeport. } \\ \text { Bonded debt Oet. } 1,1897.852,000\end{gathered}\right.$ F
48, SEWER BONDS
$\qquad$ Bonded debt Oot. $1,1897.852,000$ 6\&, M\&\&, \$15,000.Sept. 15, '99'13 68, M\&S, $30,000.8$ Sept. $15,90 \cdot 14$

MIDDLETOW N.-Middletown is in Butler County.
LOANS- When Due, $\begin{aligned} & \text { Net debt Nov, } 15,1896 . . \text { \$87,324 }\end{aligned}$
 Water debt Nov. 15, $96 . .899,500$ Population in 1890 was..... 7,681 Cash on hand.
MONTGOMERY CO.-H. W. Lewis, Auditor.

## County seat is Dayton

LOANS- When Due.

 5s, M\&8, \$17,000....Sept. 1, 1899 5s, M\&S, \$40,000....Sept. 1, 1900


Total debt Nov. 15, '96. $\$ 137,000$ Tax valuation, real.....44,939,580 Total valuation 1896 ...63,026,130 Assessment is $3_{5}$ actual value. State tax (per $\$ 1,000$ ) $1895 . . \$ 2 \cdot 75$ County tax (per $\$ 1,000$ ) '95. $5 \cdot 20$
Population in 1890 was 100,852 Population in 1895 (est.)..120,000

## MORGAN CO.-L. F. PARSONS, Auditor.

County seat is MoConnellsville. BOANS-
6s, ..... $\$ 5,000$.......... Feb. 2, 1898 $58, \ldots . .20,000 . . . . . .$. Feb. 2,1898 Total debt Nov. 15,'96.. \$25,000 Tax valuation, real.......4, 343,529 INTEREST is payable at County Treasury
MT. VERNON.- $\left\{\begin{array}{l}\text { L. G. HUNT, Mayor. } \\ \text { P. B. CHASE, Oity Clerk }\end{array}\right.$
This city is in Knox County. LOANS- When Due. 68, J\&J, $\$ 5,000 \ldots . . . .1898$ to 1902 6s, (\$1,000 due yearly.)
68, July, $\$ 1,000 \ldots \$ 1,000$ dne y'rly Paving Bonds-
6s, \&ept., $\$ 22,000 \ldots .1898$ to 1902 SEWER BONDS-
68,0 oct. $\$ 5,740 \ldots . .81,080 \mathrm{duell}^{\prime} \mathrm{rly}$

Tax valuation, personal. $\$ 2,413,362$
Total valuation 1896....6.756,891 Assessment about 23 actual value State tax (per $\$ 1,000$ ) ........ $\$ 2 \cdot 75$ County tax (per $\$ 1,000) \ldots .19,143$
Population in 1890 was.....19,143

WATER BONDS68, J\&J, $\$ 28,000$......Jan. 1, 1902 Subject to call. Interest is payable at City Trbas'y Total debt Nov. 15, '96... $\$ 84,320$ Tax valuation $1896 . \ldots .2,402,807$ Assessment is abt. $1_{2}$ actual value.
Total tax (per $\$ 1,000$ )...... $\$ 28 \cdot 50$ Total tax (per 81,000 ) ....... 828.50
Population in 1890 was.... .6 .027 Population in 1880 was........5,249 Population in 1897 (est.) ....7,320-


MASSILILON.- \{TOBIAS BCHOTX, Mayor $\}$
This ofty is in 8 tark cosmity in

MUSKINGUM CO．－J．L．Starkey，Auditor． County seat is Zanesville．
Bonded debt Sept，2，＇97．$\$ 481,000 \mid$ Asses＇d valuation＇96．$\$ 23,233,139$ Total debt．．．．．．．．．．．．．．．．．．．． 491,000 Ren Population in 1890 was．．．． 51,210


NELSONVILLE－Nelsonville is in Athens County．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Real valuation } 1894 \ldots . . . \$ 4,000,000\end{aligned}\right.$ WATER WORKS \＆SEWERAGE－Total tax（per $\$ 1.000$ ）．．．． $41 \cdot 20$ $6 \mathrm{~s}, \ldots . . ., \$ 60,000 \ldots$ ．sept． 1,1924 Populatiou in 1890 was．．．．．．4，558 Tax valuation 1896．．．．．．． $833,490 \left\lvert\, \frac{\text { Population } 1893 \text {（ettimated）．} 5,382}{}\right.$

NEW ARK．－$\left\{\begin{array}{l}\text { C．D．BARRONS，Mayor．} \\ \text { C．S．BRAD X，City Clerk．}\end{array}\right.$
County seat of Iicking County．
LOANS－
NAME AND PURPOSE．When Due．
ENCAMPMENT BONDS－ ENCAMPMENT BONDS－

 | 5s，F．．．．．\＄39，000 |  |  |
| :---: | :---: | :---: | :---: |
| PAVING Bonds－．．． | $1898-1932$ | 5 s |

 | $6,000 \ldots .$. | $1898-1900$ | REFUNDING SEWER BoNDS－ |
| ---: | ---: | ---: |
| $7,000 \ldots .$. | $1897-1901$ | 6 s, Oct．， |
| $61,000 \ldots, 000 \ldots .$. Oct． 1,1898 |  |  | $\begin{array}{rrrrr}61,000 \ldots \ldots . & 1897-1902 & 5 \mathrm{~s}, \ldots \ldots . & 78,000 \ldots \ldots . & 7,0 c t .1897-1908 \\ 6,000 \ldots . . & 1897-1904 & 5 \mathrm{~s}, \ldots . . & 7,000 \ldots . . & 1898-1904\end{array}$ $\begin{array}{lll}16,000 \ldots . . & 1897-1905 & 5 \mathrm{~s}, \mathrm{Jan} ., \\ 21,000 & 20,000 \ldots . . . \mathrm{Jan.16,190} & 1898-1905\end{array}$

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．－Total debt March 23,1897 ，was $\$ 258,859$ ； inking funds，etc．，$\$ 7,20$ ；net deot，$\$ 251,650$ ．
ASSESSED VALUATION in $1896, \$ 6,048,562$ ；real valuation， 1896 ， $\$ 10,000,000$ ；total tax（per $\$ 1,000$ ） $1896, \$ 30 \cdot 00$ ．In 1895 the
POPULATION．－The population in 1890 was 14,270 ；in 1880 it was
9,600 ；in 1870 it was 6,698 ． 9,600 ；in 1870 it was 6，698．
NEW PHILADELPHIA．－$\left\{\begin{array}{l}\text { D．KORNS，Mayor．} \\ \text { I．A CORRELL，Clerk }\end{array}\right.$ This city is in Tuscarawas County．
LOANS－When Due． $6 \mathrm{~s}, \ldots . ., \$ 7,621 \ldots$ $\qquad$ 6s，J\＆J，$\$ 6,000$ ．．Jan．1，1905－07 6s，J\＆J，$\$ 8,000$ ．．Jan．， $1897-1903$ 6s，M\＆N，15，000 ．．May 1，1905－＇13
 6s，A\＆O \＄$\$ 34,000$ $\qquad$
Bonded debt Jan．1，＇97．．\＄89，000 Total debt Jan．1，1897．－ 89,705 Tax valuation，real ．．．．．．1，280，520 Tax valuation，personal． 572,750 Total valuation 1896．．．．1，853，270 Assessment $1_{3}$ to $1_{2}$ actual value．
Total tax（per $\$ 1,000$ ）．．．．．．$\$ 26 \cdot 10$ Population in 1890 was．．．．．．． 4,456 Population in 1880 was．．．．．．．3，070 INTEREST on cemetery and sewer bonds is payable at New Phila－ Ohio；on remaining bonds at New York．

NILES．－ LEONARD HOLLOWAY，Mayor．
This city is in Trumbull County．

Bonded dbt．Nov．15，＇96．．$\$ 13,000 \mid$ Total tax rate（per（ $\$ 1,000$ ）．$\$ 31 \cdot 00$ Water debt（additional）．．$\quad 70,000$ Population in 1890 was．．．．．．4，289 | Total debt Aug．1，1897．． | 98,000 | Population 1897 （local est．）．．．7．500 |
| :--- | ---: | ---: |
| Tax valuation 1897．．．．．．1，200，000 |  |  |

## NOR WOOD．－W．E．Wichgar，Clerk．

## This village is in Hamilton County

LOANS－When Due．SIDEWALK BONDS－ 5 s ，semi－an．，$\$ 29,000 \ldots$ ．．．1898－1926 （ $\$ 1,000$ dile yearly on Oct．1．） 5S，．．．．$\$ 25,000$ ．PURFOSE， $1894-10 \mathrm{~g}, 15,1914$
GEN．PURPOSE BONDS Gen．Purpose Bonds，＇92－4－5－4
$51_{2} \mathrm{~s}, \ldots ., \$ 3,000 \ldots . . \$ 1,000$ yearl $51_{25}, \ldots$, ，$\$ 3,000 \ldots . . \$ 1,000$ yearly 5 s，．．．．．．， $25,000 \ldots .$. Sept． 1,1915 PUBLIC BUILDING Bond $1890-$


OBERLIN．－\｛ $\begin{aligned} & \text { A．G．COMINGS，Mayor．} \\ & \text { A．M．LOVELAND，City Clerk．}\end{aligned}$
This village is in Lorain County． LOANS－When Due． 6s，ann．，\＄9，000．．．．．．．．．1898－1899 （Part due yearly on July 1．） PAVING BONDS， 1895 －
6s，semi－an．，$\$ 3,000 \ldots$ Oct．5， 1902 43 S ，semi－an \＆DRAINAGE， 1892 － Subject to call June 13，1897． WATER WORKS，1886－93－95－
5s，．．．．，$\$ 56,000$ ．．．．．．．Aug．1，1916
Total debt Nov．15， $1896 \$ 84,500$ Water debt（included）．．．$\quad 56,000$ $\begin{array}{lr}\text { Sinking funds．} \\ \text { Net debt Nov．} 15,1896 . . & 8,432 \\ 82,068\end{array}$ Tax valuation．．．．．．．．．．．．．．．1，291，380 Assessment about 5 actual value． Potal tax（per \＄1，000）．．．．．．．$\$ 25 \cdot 80$ Population in 1895 （est．）．．．．．4，376

OTTA W A．－This township is in Putnam County． LOANS－When Due．Tax valuation $1896 \ldots . . . \$ 399,161$
ROAD IMPROVEMENTS－



## OTTAWA COUNT．Y－E．A．Powers，Auditor．

 The county seat is Port Clinton． LOANS－When Due． $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 100,000 \ldots .1898$ to 1917 Total debt Sept．1， $1897 \ldots . .232,000$Assessed val＇tion 1897．\＄7，255，085 Assessment $1_{3}$ actual value．
Population 1890．．．．．．．．．．．．．． Population 1897 （est．）．．．．．．．．21，93，000

## PAULDING CO．－W．H．Cullen，Auditor．

 County seat is Paulding．When Due．LOANS－When Due． BRIDGE AND JAIL BONDS－ $1907 \left\lvert\, \begin{aligned} & \text { COURT HOUSE BONDS } \\ & \text { 5s，Feb．，} \$ 32,000\end{aligned}\right.$LOANS－
Witch and Road Bonds－Due．｜Tax valuation，pers＇l．．．．$\$ 1,296,075$ 5s \＆6s，$\$ 48,500$ BoNDS－ 100 Tal valuation 1896．．．4，907，775 EXPENSE iND POOR－．．．．．．．．． 1902 5，Feb．，$\$ 29,000 \ldots .$. Feb．1， 1900 Total debt Nov， $15,1896 . \$ 138900$ State tax（per $\$ 1,000$ ）＇95 State tax（per $\$ 1,000$ ）＇95，．．$\$ 2 \cdot 75$ Population in 1890 was $95 . \$ 16.03$ Population in 1880 was．．．．．13，485

## ．J．Morris，Auditor．

## PICK A W A Y

LOANS－When Due．
BRIDGE BOND $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 10,000$ ． Sept．1， 1898 6s，M\＆S，22，710 ．．．．Sept．1， 1900 6s，Sept．，$\$ 4,920$ Mon COURT HOUSE BONDS－ 6s，M\＆S，$\$ 138,390$ ．．．Sept．1， 1907 6s，M\＆S，$\$ 23,460 \ldots .$. Sept．1， 1907

PIKE BONDS－
6s，M\＆S，$\$ 17,090 \ldots .$. Sept．1， 1900 Total debt Sept．15，＇97 \＄216，570 Tax valuation，real．．．．．11，853，540 Tax valuation，personal． $4,343,344$
Total valuation， $1896.16,246,884$ Assessment about 23 actual value Total tax rate（per $\$ 1,000$ ）．．$\$ 8 \cdot 64$ Population in 1890 was．．．．．26，959 Population in 1880 was．．．．．27，415
Population in 1897 （est．）．．．27，000
INTEREST is payable at Treasurer＇s Office．
PIKE COUNTY．－J．T．AdAms，Auditor．

## County seat is Waverly

LOANS－$\$ 87,600$ ．When Due．Tax valuation，personal $\$ 1,400,000$ Turnpike 6s，$\$ 87,600 \ldots$ 1897－1903 Total valuation 1896．．．4，073，790 Total debt Nov． $15,1896 \$ 87,600$ Assessment is $1_{2}$ actual value． Ninking rumd assets．．．．．． 26,388 Net debt Nov．15，1896．． 61,212 Population in 1890 was．．．．．17，482 OPTIONAL－Several of the turnpike bonds are subject to call before maturity．
INTEREST on the bonds due 1902 is payable at the County Treas－ urer＇s office．
PIQUA．－$\left\{\begin{array}{l}\text { JAMES WARD KEYT，Mayor．} \\ \text { SETH MCCULLOCH，City Clerk }\end{array}\right.$
This city is in Miami County．
LOANS－When Due． $\mid 5 \mathrm{~s}, \mathrm{~J} \& J, \$ 65,000 \ldots . . J u l y$ ． 1,1905 6s，．．．．，$\$ 127,500 . . .$. $6 \mathrm{~s} \& 5 \mathrm{~s}, \ldots ., \$ 101,000$. 1910－1913 STREET IMPROVEMENT－ WS，$\ldots$ ATER－WOOKS $\$ 150,000 . . . . . . . . . . . . .$. WATER－WORKS BONDS－
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 2,000 . \ldots . .1898$ to 1899 6s，M\＆S，$\$ 150,000 \ldots$ ．．．Sent． 1,1899 $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}$ ， $50,000 \ldots$. Sept．1， 1909 Interest 11,000 ．．．．Aug．1， 1911 Total debt Aug．1，1896．．\＄598，500 chool bonds（addition＇l）103，000 Tax valuation $1896 \ldots .4,417,435$ Assessm＇t is about $1_{2}$ actual value． Total tax（per $\$ 1,000$ ）．．．．．．．$\$ 30 \cdot 90$ Population in 1890 was．．．．． 9,090
Population in 1896 （esti．）．．12，500

## PLAIN CITY．－$\left\{\begin{array}{c}\text { E．M．FIERIGER，Mayor．} \\ \mathrm{O}, \mathrm{K}, \mathrm{HOWLAND}, \mathrm{Clerk} .\end{array}\right.$

Plain City is in Madison County．

Total debt Aug．6，1897．．．．$\$ 38,500 \mid$ Total tax（per $\$ 1,000$ ）＇97．．．$\$ 32 \cdot 00$ | Tax valuation $1897 \ldots . . . . .430,000$ | Population in 1890 was．．．．．．．．, 245 |
| :--- | :--- |
| Assessment about $1_{2}$ actual value． | Population in 1897 （est．）．．．．1，800 |

PLEASANT．－This township is in Putnam County．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1896 \ldots . . \\ & \text { Tax rate（per } \$ 1,000 \text { ）}\end{aligned} \$ 34\right.,346$


POMEROY．－ABEA．MAssUR，Clerk．
Pomeroy is in Meigs County．

LOANS－When Due．
REFUNDING BONDS－
When Due．REFONDING Bonds－（Con．）
 6s，M\＆s， $7,000 \ldots .$. Sept． 1,1898 Sent．1， 1904 6s，M\＆S， $8,000 \ldots . .$. Sept． 1,1908 6s，M\＆S， $8,000 \ldots .$. Sept．1， 1904
6s，M\＆S，8，000．．．．．Sept．1， 1908
6 s, M\＆S， $93,000 \ldots .$. Sept．1， 1914 Potal tax（per $\$ 1,000$ ）．．．．．．．$\$ 31440$ 6 s, M\＆S， $6,000 \ldots .$. ．Sept．1， $1915 \mid \stackrel{\text { Population in } 1880 \text { was．．．．．．5，560 }}{\text { Population in } 1895 \text {（est．）．．．．5，} 00}$ 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． the Third National Bank，New York．
PORT CLINTON．－\｛ \｛ S．H．MIZENER，Mayor．
Port Clinton is in Ottawa County．

| LOANS－When Due． | Tax valuation 1896．．．．．．$\$ 463,894$ |
| :--- | :--- |
| Real valuation（est．）．．．．．1，400，000 |  | 6s，A\＆O $\$ 21,000$ $\qquad$ WATER－WORKS，ETC－ 5s，．．．．，\＄66，920．．．．．．．．．．．．．．．．．．． 1914 Real valuation（est．）．．．．．1，400，000 Total tax（per $\$ 1,000$ ）．．．$\quad 38 \cdot 60$ Population in 1890 was．．．．．．．2，049 Population in 1894 （est．）．．．．．．．3，000

## PORTSMOUTH．－J．C．ADANs，Clerk．

Portsmouth is the county seat of Scioto County．
LOANS－When Due．WATER WORKS－．．．May 1， 1906 $5 \mathrm{~s}, \ldots ., \$ 50,000 \ldots . .$. Aug．1， 1898
（ $\$ 5,000$ due yearly）to Aug．1， （\＄5，000 due yearly）to Aug．1， 1907. RAILROAD IMPROVEMENT－
$7 \mathrm{~s}, \mathrm{M} \& N, \$ 20,000 \ldots .$. May 1,1898 S，M\＆N，$\$ 20,000 . .$. May $^{\text {SEWER BONDS－}} 1,1898$ 5s，．．．．．，$\$ 35,000$ ．．．．．．．July 1， 1923 $48, \ldots ., \$ 15,000 \ldots .$. Aug．1， 1917 STREET IMPROVEMENT BONDS－ 6s，$\$ 7,000, \$ 35,000 \ldots .$. May 1,1897 （ $\$ 7,000$ due yearly）to May 1,1901 ． $5 \mathrm{~s}, \ldots \ldots, \$ 18,600 \ldots$ May 1,1897
$(\$ 3,100$ due yearly）to May 1,1902

5s，M\＆S，$\$ 4,000 \ldots .$. Sept．1， 1907 Total debt Nov．15， $1896 . \$ 163,000$ Iax valuation 1896 ．．．．．．． $1,115,273$ Total tax（per \＄1，000）．．．．．．\＄31：40 ，600 Population in 1894 （est．）．．．．．3，000

PUTNAM COUNTY．－J．C．Jones，Auditor． County seat is Ottawa．
LOANS
When Due．FUNDING Bunds－ Total debt Nov．15， $96.1896-1905$

 Tax valuaion, real...... $7,244,315$ Population in 1890 Was....30,188 | Tax valuation, personal $2,526,181$ | Population in 1880 was....23,713 |
| :---: | :--- |
| Total valuation, 1896... $9,770,496$ | Population in 1896 (est.)...31, 180 |

RAVENNA.-\{ $\frac{A . S}{\text { S. S. COLE, Mayor }}$
Rarenna is situated in Portage County.
LOANS- When Due. Water debt (ineluded) ... $\$ 72,000$ is, J\&D, $\$ 100,000$............... 1902 City has no floating debt.
( $\$ 5.000$ due yearly) to 1902
Witer Works Extens. to 1921 W, J\&D $\$ 3,000$ ExTENs. Bosbs- Tax valuation, real........ 1,063,990 ( $\$ 1.000$ due yearly) to 1900 Total valuation 1896 Water Works Construc. B'ds Assessment is ss aotual value. 5s, M\&S, \$64,000.... Mar. 13,1898 Total tax (per $\$ 1,000$ ) ...... $\$ 26.90$ Bouded (81,00 yearly) to Mar. 15.1913

INTEREST on the parkimprovement and water-works construction
bonds is payable at the Chemieal National Bank, New York; on the
RIDGE TOWNDIP
This township is in Van Wert County.
LOANS- When Due. Tax valuation 1896...... 8471,270


| 5s, Adr, $\$ 100,000, \ldots . .19031918$ | $\begin{array}{l}\text { Population in } 1890 \text { was.......1,627 }\end{array}$ |
| :--- | :--- |
| Total debt Aug. 15, 1897 \$100,000 | Population in 1880 was.....1,587 |

RILEY.-This townahip is in Putnam County.
LOANS- When Due. |Tax valuation 1896 ..... $\$ 663,665$
 Total debt Nov, 15, 1896.. $\$ 33,000 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was....... } 1,566 \\ & \text { Population } 1880 \text { was .... } 1,484\end{aligned}\right.$

## RIVERSIDE.- See the City of Cineimnati.

ROSS COUNTY.-Harry S. Adams, Auditor.

County seat is Chillicothe.

##  Bonded debt Sept. 15, '97. \$11.000

Floating debt........... 43,000
SALEM.- $\left\{\begin{array}{l}\mathrm{J}, \text { D. FOUNTAIN, Mayor } \\ \text { W, ALISOS }\end{array}\right.$
This city is is Columblana County: LOANS-

Total debt Sept. 15, '97. 884,000 Tax valuation $1896, \ldots 18,100,000$ Population in 1890 was ....39,454 Populatlon 1894 (estim'v'd).40,000
 uhject to eall sfter Sept. 1,1896 6s, ... , $\$ 3,000$.................... 1898 $68, \ldots \ldots) \quad 2,143+50 \ldots . . .1898-1902$
$68, \ldots . .8128,70$ anmusily,
$615,200 \ldots \ldots . .1898-1907$ $68, \ldots .+82.59750 \ldots \ldots .1898-1902$ BIDEW ALK GON yearly.)
SFECT, $81,000 \ldots . . .1898-9$ \%....., $\$ 15,000 \ldots$ Due yearly 6a, Aug., 88,000 ..... Aug. 14,1898
( 81,000 due $y^{+}$rly) to Aug. 14, 1899 6s, Nov., 8500 ............ Part yearly
INTEREST on the rallroad nrot mortgage bonds is payable in New rork City; on others at Salem, Oblo.

SANDUSKY:-\{ $\begin{aligned} & \text { OHRISTIAN ZIMMERMAN, Mayor. } \\ & A . W, \text { MILLER, Clerk }\end{aligned}$ Sanduaky is situated in Erie County on Fandusky Bay.

LOANS - When Dwe. LOANS- When Due.
 58, MdEN, $2,500 \ldots . . . N o v .1,1897$
DOCK IMRROVFM'T Bovin 53, F\&A. $\$ 28,000 \ldots \ldots$....Ag. 1,1898 (\$8, 2,000 due yearly) to Aug. 1, 1911 83,000 due yearly) to Ang. 1, 1926 Gesbral Revundina Bonvs
 55,......., 881,500 ........ various ( $\$ 3,000$ dueyearly) to May 1,1 , 1904

STREET BoNDs - (Con.)
6s, May, 84.000 . May 16, 1898 $\left(\$ 2,500\right.$ due $5^{7}$ rly) to May 16,1899 $6 \mathrm{~s}, \quad$, $\$ 1,500 \ldots . . . . .1898$ to 1907 $63, \ldots .$. 68, M\&s, BoNms- 1898 to 1900 58, Ju D, $\$ 2.000$ due yearly, 19,700 June 15,01 to '20 Total debt Jan. 15, '97. $\$ 165,250$ Tax valnation $1896 \ldots . . .2,500,000$ Assensment about $1_{2}$ actnal value. Total tax iper 81,000 ) ........ $\$ 28.00$ Population in 1890 was ....... 5,780 Popalation in 1880 was......4,041
Population 1893 (estimatedi.7,200 .

| LOANSWhen Due Machinery Bonds- | LOANS- <br> When Due- <br> SEWER BONDS - |
| :---: | :---: |
| s, ......, \$3,500........1897-1899 | 68, ..... \$47,315.....1896-1910 |
| Natural Gas- | Total debt Nov. 15, 96.9 \$743,015 Sinking fund assets S2, |
| RK Bonds- | Net debt Nov. 15, 1896... 690,345 |
| 6s, ......, $\$ 50,000 \ldots \ldots . .1896-1909$ | Tax valuation 1896.....3, 974,490 |
| Refunding Bonds- | Total tax (per $\$ 1,000$ ) ..... $835 \cdot 80$ |
| 6s, ...... \$76,000.......1896-1906 | Population in 1890 was.....10,801 |
| The street improvement bonds ( $m$ payable by special assessment. | arked thus *) and sewer bonds are |
| N SCHOOL DIST | T-E. E. Hershberger, |

'TIFFin school District-E. E. Hershberger, Clerk Board of Education.
Located in Seneca county.
LOANS- When Due. $\begin{gathered}\text { Bonded debt Aug. 1,'97. } \quad \$ 41,000 \\ \text { Int. is paid at Tifin }\end{gathered}$ 6s, M\&S, $\$ 7,000 \ldots . .$. Sept. 1, 1904 Assessed valuat'n 1896.4,100,000 $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 30,000 \ldots$. Sept. 1, 1898 $6 \mathrm{~s}, \mathrm{M} \& S, \$ 30,000$.
( $\$ 5,000$ due $\mathrm{J}^{\prime}$ rly) to Sept. 1, 1898
68, M\&S, $\$ 4,000 \ldots \ldots$. Sept. 1,1898
TOLEDO.- $\left\{\begin{array}{l}\text { GUY G. MAJOR, Mayor. }\end{array}\right.$
Toledo is situated in Lucas County
LOANS- When Due. LOANS-
When Due. -5s, J\&J, $\$ 19,000$.Jan. 2, 1911 Subject to eall after Jan. 2, 1901

As, Subject to call at any time. 1913 \begin{tabular}{ll}
$41_{2} s$, \& M\&N, <br>
$41_{2 s}, ~ J \& D$, \& $10,000$. May 1, <br>
1908 <br>
\hline

 

$1_{2} \mathrm{~s}$, \& $\mathrm{J} \& D$, <br>
$10,000 . J u n e 30,1908$ <br>
\hline 28, \& M\&S, <br>
$15,000$. Sep. 10,1911
\end{tabular} $\begin{array}{lll}1_{2} \mathrm{~s}, & \text { A\&O, } & 32,000 \text { Oct. } 1,1913 \\ 41_{48}, & J \& D, & 43,000 . \text { Dec. } 1,1914\end{array}$

$41_{2}$ s, A\&O, $\$ 100,000$. Oct. 1,1899
$41_{2}$ s, A\&O, 100,000. Oct. 1,1904
$41_{2} \mathrm{~s}$, A\&O, $\$ 100,000$. Oct. 1,1899
$41_{2 \mathrm{~s},} \mathrm{~A} \mathrm{\& O} 100,000$ Oct. 1,1904
$41_{2 \mathrm{~s},} \mathrm{~A} \& \mathrm{O}$,
$41_{2} \mathrm{~s}$,
$\mathrm{A} \& \mathrm{O}$,
150,000 . Oct. 1,1909 $\begin{array}{lll}41_{2} \mathrm{~s}, & \mathrm{~A} \& O, & 150,000 \text {. Oct. } 1,1914 \\ 41_{28}, & J \& J, & 100,000 \text {.July 1, } \\ 1917\end{array}$ $41_{2} \mathrm{~S}, \mathrm{M} \& \mathrm{~N}, \quad 75,000$. May 10,1919 $41_{2} \mathrm{~s}$, A\&O, 175,000 . Oct. 1,1919
NATURAL GAS JUDGMENTS$41_{2}$ S, A \&O, $\$ 300,000$. Oct. 2,1903
PARK BONDSPARK BONDS-
4 s , J\&J, $\$ 200,000$.J'ly 1,' 22 ' 44 FIRE DEPARTMENT- 200,000 . Feb. 1, 1925 $41_{2} \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \quad \$ 30,000$. July 1, 1912 $4{ }^{4}$ GENERAL FUND BONDS- 1,1912 6s, A\&O, $\$ 30,000$.Oct. 1, 1899 $4^{12} 2$, A\&O, $\$ 40,000$. Oct. 10, 1903
GEneral FUND Refunding-
5 s A\&O, $\$ 92,000$. Oct. 1,1901
$\begin{array}{lll} \\ \mathrm{s} & \text { A\&O, } & \$ 92,000 \text {. Oct. 1, } 1901 \\ \mathrm{~s}, & \text { A\&O, } 100,000 \text { Apr. 1, } 1905\end{array}$ Subject to call at any time. 1913 subject to call at any time
$\begin{array}{ll}4128, & J \& D,\end{array} \$ 30,000$. Dec. 1,1899 $11_{2} \mathrm{~s}, \mathrm{~J} \& \mathrm{M}, 100,000$. Dec. 1,1900 $1_{2 s,}$ J\&J, 110,000 . July 1, 1912 M\&N, 69,000. May 15,1914

A\&O, 190,000.Apr.30,1906 | J\&D, | 57,000. Dec. 1, 1906 |
| :--- | ---: |
| J\&J, | $70,000 . J u l y$ |
| J\&J, | 19017 | J\&J, 190,000.July 1, 1919 $1_{2} \mathrm{~s}, ~ A \& O, \$ 70,000$. Apr.20,1914 Memortal HalL-. Apr. 1, 1905 Market, Patrol and Dredging

$5 \mathrm{~s}, \quad$ M\&S.
$\$ 7,000$. Mar. 1,1906 $\begin{array}{lll}5 \mathrm{~s}, & \text { M\&S, } & \$ 7,000 . \text { Mar. } 1,1906 \\ 41_{2} \mathrm{~s}, & \text { M\&N, } & 10,000 . \text { Mav } 15,1911\end{array}$ $41_{2 S}$ S, A\&O, $\$ 10,000$. Apr. 8,1900
$41_{2 S}$ M\&S, 10,000 . Sept. 1,1901
 $4 \mathrm{~s}^{2 s, \ldots . .} \$ 40,000$
SCHOOL BONDS-
4s, ..... \$90,000......Mar. 8, 1929
STREET INTERSEOTION-
5s, M\&N,\$100,000. May 1, 1911 $\begin{array}{ll}\text { 5s, M\&N,\$100,000. May } 1,1911 \\ 5 \mathrm{~s}, & \mathrm{M} \& \mathrm{~N}, \quad 91,850 \text {. Nov. 2, } 1911\end{array}$ $\begin{array}{lll}5 \mathrm{~s}, & \text { M\&N, } & 91,850 \text {. Nov. 2, } 1911 \\ 5 \mathrm{~s}, & \mathrm{~J} \& J, & 93,000 \text {.Jan.20, } 1912 \\ 5 \mathrm{~s}, & \text { M\&N, } & 75,000 \text { Nov. } 1913\end{array}$ $\begin{array}{lll}5 \mathrm{~s}, & \text { M\&N, } & \text { 75,000. Nov. 1, } 1913 \\ 41_{2 \mathrm{~s}}, & \mathrm{M} \& \mathrm{~S}^{2}, & 30,422 . \text { Sept. } 4,1910\end{array}$ $\begin{array}{lll}41_{2 S}, & \text { M\&S, } & 30,422 \text {.Sept. } 4,1910 \\ 41_{2 S}, & \text { M\&S, } & 25,000 . \text { Sept. } 1,1912 \\ 41_{2 s}, & \text { T\&J, } & 20,000 \text {.Jan.15,1913 }\end{array}$ $\begin{array}{lll}4{ }^{2} \text { 2s, } & \text { M\&S, } & 50,000 . \text { Mar. } 1,1914 \\ 4{ }^{2}, & \text { M\&N, } & 10,000 \text { Mav }\end{array}$ TOLEDO \&WOODVILLE RY. $73_{1}$ s, M\&N, $\$ 432,000$. May 4, 1900
WATER WORKs EXTENSION5s, ….. \$120,000 ...Jan. 1, 1898 ( $\$ 30,000$ due yearly) to Jan. 1,1901 WATER WORKS REFUNDING-
6 s , A\&O, $\$ 3,000$. Oct. 1,1899 $4^{1}$ s, J\&J, $\quad 8,000$.July $15,1912{ }^{41} 4 \mathrm{~s}$, M\&S', 500,000 .Sept. 20, '14
INTEREST.-All bonds and semi-annual interest coupons are payaole at the Importers \& Traders National Bank, New York City-exceptIng the general fund refunding issue dated December 1, 1884, and due the office of the and
BONDED DEBT, ETC.-The total debt on Nov. 15,1896 , was $\$ 6$,
010,272 . The subjoined statement shows the total bonded debt, the sinking fund held by the city a gainst 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


The sinking fund is invested in city bonds.
CITY PROPERTY.-The city owns its water works, the original
cost of which was $\$ 1,000,000$.
EQUALIZED VALUATION.-The city's assessed valuation and tax

| Years. | Real Estate. | Personal. | Total. | Tax Rate. |
| :---: | :---: | :---: | :---: | :---: |
| 1896 |  |  | \$47,583,050 | \$31.20 |
| 1895 | \$35,396,600 | \$10,767,430 | 46,164,030 | $29 \cdot 00$ |
| 1894 | 34,764,240 | 10,691,000 | 45,455,240 | $28 \cdot 60$ |

The actual valuation of property in 1895 was $\$ 133,875,600$. The tax rate (per $\$ 1,000$ ) for 1894 includes State tax, $\$ 275$; county tax,
$\$ 495$; city tax, $\$ 1480$, and average school tax, $\$ 610$; \$4 95 ; city tax, $\$ 1480$, and average school tax, $\$ 610$.
POPULATION.-In 1890 the population was 81,434 ; in 1880 it was 50,187 ; in 1870 it was 31,584 . In 1896 the population according to
local figures was 122,300 .

TORONTO.- $\begin{aligned} & \text { H. H. SMITH, Mayor. } \\ & \text { M. B. EDWARDS, JR., City Clerk }\end{aligned}$
This village is in Jefferson County
WATER WORKS-
When Due. $\mid$ Net debt Aug. 1, 1896...

| Net debt Aug. 1, 1896... $\$ 83,800$ |
| :--- |
| Tax valuation, real..... 600.000 | $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 75,000$. 1900 to 1930 BLDG., STREETAND SEWER BONDS6s, …, \$11,813................ 1899 $\begin{array}{r}\text { "Total debt Aug. } 1,1896 . \quad \$ 86,813 \\ \text { Sinking funds.............. } \\ \hline, 013\end{array}$ Tax valuation, personal. 125,000

Total valuation 1896... 725,000 Assessment is $\mathrm{L}_{2}$ actual value. Total tax (per $\$ 1,000$ )....... $\$ 28 \cdot 80$
Population in 1890 was.....2,536 INTEREST on the water-works bonds is payable at New York. TAX FREE.-All bonds are exempt from taxation.

TROY. $-\left\{\begin{array}{l}\text { A. L. McKINNEY, Mayor. } \\ \text { P. J. GOODRICH,-City Clerk. }\end{array}\right.$ Troy is the county seat of Miami County. | LOANS- When Due. | LOANS- When |
| :--- | :--- |
| CITY HALL REFUNDING- |  |


 5s. M\&S, 3,000...........1915-1916
\&\$1,000 each Marel 1 and Sept. 1.) |

LOANS- $\quad$ When Due.
$\mathrm{s}, \mathrm{M} \& \mathrm{~S}, \$ 10,000 \ldots \ldots . .1923-1924$

Total debt Jan. 1, 1897. \$182,500 | Floating debt. ........... | 22,000 |
| ---: | ---: |
| 182,700 |  | Total debt.

184,700
1,500 $\begin{array}{lr}\text { Sinking fund assets.... } \\ \text { Net debt Jan. 1, 1897.. } & 183,200 \\ \end{array}$ Interest payable at Troy. Waterdebt (included)... 84,000 Tax valuation 1896..... 2,638,914 Total tax (per $\$ 1,000$ ) ... $30 \cdot 20$ Population in 1890 was...... 4,494 $5 \mathrm{~m}, \mathrm{M} \& \mathrm{~S}, \$ 4,000 . . . . . . .1911-1914$

UPPER SANDUSKY.- $\left\{\begin{array}{l}\text { ROBERTCAREY,Mayor. } \\ \text { A. F. LESER, Clerk. }\end{array}\right.$
Upper Sandusky is in Wyandot County.
LOANS-
When Due.
6s, A\&O, $\$ 10,000 \ldots .$. Apr. 1, 1898
6s, A\&O, 15,000......A Apr. 1, 1899
6s, A\&O, 10,000......Apr. 1, 1, 1901


| Total debt Apr. 1, $1897 \ldots$ | $\$ 67,000$ |
| :--- | ---: |
| Sinking fund assets $\ldots \ldots .$. | 3,000 |
| Net debt April 1, 1897... | 64,000 |
| Total valuation 1896...1,296,340 |  |
| Assessment about 2-5 actual value. |  |
| Total tax (per $\$ 1,000$ )...... $\$ 28.00$ |  |
| Population in 1890 was.....3,572 |  |
| Population in 1897 (est.).....3,600 |  |

INTEREST is payable at the Ninth National Bank, New York.

VAN WERT.-\{ $\begin{aligned} & \text { C. M. SUTPHEN, Mayor. } \\ & \text { C. F. MANSHIP, Village Clerk. }\end{aligned}$
County seat of Van Wert County.
CITY HALL BONDS- When Due.
58, J\&D, \$13,000......June, 1898
( $\$ 2,000$ due yearly) to June. 1903
$\mathrm{s}, \mathrm{A} \& \mathrm{O}, \quad \$ 2,170$. Oct. $10, ' 97-03$
$5 \mathrm{~s}, \mathrm{~J} \& J, \quad 420$.July $1,989^{\prime} 04$
MACADAMIZING BONDS,SPCL. IMP. MACADAMIZING BONDS,SPCL.IMP.
6s, Dec., $\quad \$ 1,200$. Dec. $1,97-99$ $\begin{array}{ll}6 \mathrm{~s}, \text { Dec., } & \$ 1,200 . \text { Dec. } 1, ' 97-99 \\ 6 \mathrm{~s}, \mathrm{June}, & 1,695 \ldots . \mathrm{June}^{2} \\ 68-90\end{array}$ $\begin{array}{ll}\text { 6s, June, } & 1,695 \ldots . . \text { June, } 98-00 \\ \text { 6s, M\&S, } & 1,800 \text { Sept. } 25,98 \\ 5 \mathrm{~s}, \mathrm{~J} \& D & 3,510 \text { June } 20,97\end{array}$ $\begin{array}{ll}5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, & 3,510 \text {. June 20,'97-03 } \\ 5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, & 8,260 \text {..Oct. 10,'97-'03 }\end{array}$ 5s, J\&J, 980 . July 1,'98-'04 PAVING BONDS, SPCL. IMP.--

$6 \mathrm{~s}, \mathrm{M}$, 02 | 6s, M\&S, $\$ 12,000$ Sept. 25, $98-02$ |
| :--- |
| $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$. |
| 15,000 June 20, $98-03$ | $5 \mathrm{~s}, \$ 15,540 \ldots \ldots . . . . . . .1899-1905$

$5 \mathrm{~s}, \$ 2,400, \ldots \ldots . . . . . .1899-1913$
( $\$ 160$ annually.) WATER BONDS$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 50,000 \ldots .$. Apr. 1,1921
subject to call after Apr. 1, 1911 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 70,000 \ldots . . . \mathrm{Apr}$. 1,1941
Subject to call after Apr. 1, 1911 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 55,000 \ldots .$. June, 1905
$412 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, 5,000 \ldots .$. March, 1910
 Tax valuation 1896.......1,800,000 Total tax (per $\$ 1,000$ ).... $35 \cdot 70$ Assessment about $1_{3}$ actual value. $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$, 15,000. June 20, '98-'03 $\left\lvert\, \begin{aligned} & \text { Population in } 1896 \text { (est.).....7,000 }\end{aligned}\right.$ INTEREST on the $\$ 5,000$ of water bonds due in 1910 is payable at
the First National Bank, New York City; all other interest at the office the First National Bank, New York City; all other interes

WAPAKONETA.-This village is in Auglaize County.
 ELECTRIC-.... $\$ 4,500$.......... 1897.1901 $6 \mathrm{~s}, \ldots .$. , $\$ 19.000 \ldots \ldots . .18971906$ W, ......, $5,000 \ldots \ldots . .1897-1900$ WaTEK WORKS BONDS5 s, semi- an., $\$ 20,000$. Mar. 1,1910 ( $\$ 2,000$ due semi an.) toSep.1, 1914 5 s , semi-an., \$10,000.Mar. 1, 1915 ( $\$ 2,500$ due semi an.) tosep.1, 1916 $5 s, \ldots . ., \$ 10,000 \ldots, 1896$
Total debt Nov. $15,18,500$
Tax valuation $1896 \ldots \ldots .1,133,826$ Tax valuation $1896 \ldots \ldots .1,133,826$
Total tax (per $\$ 1,000$ )... $34 \cdot 40$ ( $\$ 500$ due semi-an.) to Sent. 1,1903 s, semi-an $\$ 4000$ Mar 1, 1904 (\$1,000 due semi-an.) to Sep. 1,1905 Total tax (per $\$ 1,000$ )... ....34.40
Population in 1890 was......

## WARREN CO.-I. N. Walker, Auditor.

## County seat is Lebanon.

 5s, ......, $\$ 7,000$.......... BRIDGE BONDS-

1899-1908 ( $\$ 2,500$ each April and October.) Interest is payable at Lebanon.
Total debt Jan. $1,1897 \ldots . . \$ 20,500$
Sinkine fund Sinking fund................. 2,658 not residing in the State.

WASHINGTON C. H.- $\left\{\begin{array}{l}\text { J.L.ZIMMERMAN,Mayor. } \\ \text { ADD. BURNETT, Merk. }\end{array}\right.$ This city is the county seat of Fayette County.

| LOANS- | When Due. |
| :--- | :--- |
| EXTENDING CITY DEBT- | IMPROVING STREETS-assessed on |
| property benefited. |  | $6 \mathrm{~s}, \mathrm{~A} \& 0, \$ 2,000 \ldots . .$. Apr. 2,1898 6s, M\& ( $\$ 1,000$ yearly) to Apr. 2,1899 6s, M\&S, $\$ 5,000 \ldots .$. Sept. 15,1898

$(\$ 500$ due semi-an) to Mar. 15,1903 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 7,000 \ldots .$. Mar. 1, 1898 ( $\$ 500$ due semi-an) to Sept.1, 1904 STREET IMP, SPEC. ACT$5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 40,000 \ldots$ March 1, 1910 (\$4,000 due yearly) to Sept.1, 1919 Ts, M\&S, $\$ 20,000$ Mar. 1898 5, M\&S, $\$ 20,000$......Mar. 1,1898
The sinking fund receives over $\$ 3$
6s, M\&S, $\$ 20,030 \ldots \ldots . .1898-1910$ 5s, M\&S, $\$ 6,200 \ldots . . . .1899-1900$ Interest payable at City Treasury.
Bonded debt Sep. $13, ' 97 . \$ 100,230$ Floating debt.............. 1,100 Total delvt -ept. 13, $1897 \quad 101,330$ Tax valuation, real.......1,754,810 Tax valuation, personal. 673,990 Total valuation $1897 \ldots 2,428,800$ Assessment is $3_{1}$ actual value.
Total tax (per $\$ 1,000) 1897 . \$ 23.00$ Potal tax (per $\$ 1,000$ ) $1897 . \$ 23.00$ Population in 1890 Was......5,742 500 yearly from the tax levy.

## WA YNE CO. <br> -Henry Marshall, Co. Auditor.

County seat is Wooster.
LOANS- When Due.

COUNTY DITCH BONDS| CovNT |  |  |
| :--- | :--- | :--- |
| as, var., $\$ 37,200$ | $\ldots . .1897$. to 1903 | Total valuation 1896.. 20,784,533 | 6s, var., $\$ 37,200, \ldots . .1897$. to 1903 Assessment about $1_{2}$ actual value.

Total debt Nov. 15,1896 : $\$ 37,200$ $\begin{aligned} & \text { Total debt Nov. 15, } 1896, \$ 37,200 \\ & \text { Tax valuation, real... } \$ 13,455,470\end{aligned} \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was.....39,005 } \\ & \text { Population } 1896 \text { (est.) } . . . .40,000\end{aligned}\right.$

WELLSTON.-L. H. BingHam, Clerk.
This city is in Jackson County.

| LOANS- | When Due. | Tax valuation 1896..... 1,059,039 |
| ---: | ---: | ---: | ---: |
| Elec. Light 5 s, |  |  |
| $\$ 19,000.1898-1916$ | Total tax (per $\$ 1,000$ ) $\ldots$ 34. 80 |  | Improve'nt $\quad 34 \cdot 80$ Water 5s, $\quad 46,000$. 1898-1920 $\left\lvert\, \begin{array}{ll}\text { Population in } 1890 \text { was....... } 4,377\end{array}\right.$ Total debt Aug. 10, 1897.. $\$ 84,000$

## WELISVILLE.- $\left\{\begin{array}{l}\text { P. H. JONES, Mayor. } \\ \text { T. ANDREWS, Tre }\end{array}\right.$

This city is in Columbiana County. LOANSWhen Due. LOANS-

LOANS -
When Due. 6s, Jan.. $\$ 8,000 \ldots \$ 1,000$ an. to '06 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 15,000 \ldots . . \mathrm{J}$ an. 15,1920 CITY BUILDING BONDS-
$6 \mathrm{~s}, \mathrm{July}, \$ 14,000 . \$ 2,000 \mathrm{an}$. to '06
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 14,000$. $\$ 1,000$ an. to '11


WATER-WORKS EXTENSIONTotal debt Jan, 15, 1897. 8128,200 Water debt (included)... 56,000 Tax valuation 1896.......1,700,000 Assessment about $1_{3}$ actual value.
Total tax rate (per $\$ 1,000$ ) $\$ 27 \cdot 40$ Population in 1890 was......5, 247 Population in 1880 was
INTEREST on the bonds is payable at the offlee of the City Treas.
WILLIAMS CO.-D. Deemer, Treasurer.
County seat is Brvan.
LOANS-

USE BOSLS- $\quad$ Tax valuation 1891.....99,005,785 | 68, $884,000, \ldots . . . . . . . .1897-1909$ | Population in 1890 was......24,897 |
| :---: | :---: | :---: |
| Total debt Jan. 1, $1897 \ldots . . \$ 84,000$ | Population in 1880 was.....23,821 |

## WILLOUGHBY.-\{ \{J. S. ELLEN, Mayor.

## Willoughby is in Lake County.

## LOANS

58, M 8 S. 86,000 ...
 5s. 1 , R Works Boxve
 $55, \mathrm{M} \& 8,82,500 \ldots \ldots \ldots .1900-1902$

Tax valuation, real. $\quad 396 . . \$ 35,300$ Tax valuatlon, persomal.. 237,660 Total valuation............ 581,870 Approx. actu' Valuation. $1,200,000$ Population in 1890 was....... 1,219 Population in 1880 was........ 1,001

OPTIONAL- The Water bonds, due from 1897 to 1922, are subject to call at the option of the village after September 1,1902, on minety
INTEREST on the water bon Is. due from 1897 to 1922, is payable at the Euclid Avenue National Bank, Cleveland, Ohio; on all other bonds at the office of the Village Treasurer.
WILMINGTON.-County seat of Clinton County.
LOANS When Due |Bonded debt Nov. 15,'96. \$60,000 $6 \mathrm{~B}, \mathrm{M} \& 8, \$ 14,000$
 Tax valuation, real.....i 900,450 Total valuation, $1896 \ldots 1,680,450$ Assessment about 2 actual value State \& Co. tax (per \$1,000).89 84 5s, Var., $\$ 20,000 \ldots$.

## WOOD COUNTY. <br> LOANS- <br> $63,832,000 . . . . . . .$. Sept. 1,1899 $58,100,000 \ldots . . . .$. Sept. 1,1900  ( $810,000 \mathrm{gem} \mathrm{m}$-amually) Cotist Bospg- <br> $53, \mathrm{~A} d \mathrm{O}, \$ 7,000$. <br> $0, \$ 7,000 \ldots . . . . .189$ (\$500 every 6 mos.)

WOOSTER.- $\}$ LEMUEL JEFFRIES, Mayor.


## XENIA.- $\left\{\begin{array}{l}\text { C. W. LINKHART, Mayor } \\ \text { C. F, LOGAN, Clerk. }\end{array}\right.$

## This oity is in Greene County.



## LOANS- When Dute 4148, J\&J, \$26,50 ....July 1, 1917 (Surject to call after July 1, 1907) Bonceddebt Total valuationt $1896.97 .83,667,007$ Intereat payable in Xenia. Arsesament is 5 actual value. Total tax (per 81,000 ...... $\$ 26.50$ Population in 1800 was..... 7,301 Population in 1880 was...... 7,026 Population in 1896 (eat.

 YOUNGSTOWN.-\{E. H. MOORE, Mayor.
## Youngatown is in Mahoning County

## LOANS

## Fhen Due.

$58, A \& 0,844,000$..Oet
58, AtO, 824,000 ..Ot. 1,98 to 01
$58, \ldots \ldots \ldots \quad 1,400$. 1899 to 1903 ( 8300 yearly.)





Lotal Lebt.
Then Due Finking fund. . 1,1897
$\begin{array}{r}40,404 \\ 657 \\ \hline\end{array}$ Tax valuation, real Tax valuation, personi $9,757,270$ INTEREST on the water-works bonds of 1901 is payable at the Park National Bank, New York City; on all other bonds at the office of -
Zanesville.-G. W. Kennedy, City Clerk This oity is the capital of Muskingum Countr.

LOANS- $\qquad$ When Due 5s, semi-an., $\$ 10,000$ July 1, 1908
 NATURAL GA, ETC.(refunding). 48 A60 48, A, (KO, $\$ 204$, ANESSM'T BONDS 1890 6s, M\&S, \$70,000.. Sept. 1, 1897 (Part due yearly). to Sept. 1, 1905 STREET PAVENG BONDS
68..... $\$ 28,010 \ldots . .1898$ to '02
WITER W'RKs BoNDS
 58, semi-an. $\$ 25,000 \ldots . . J u l y ~ 1,1913$
$41_{28,}$ A\&O, $30,000 \ldots$ Apr. 1, 1906 INTEREST is payable at Nassau Bank, New York City, or at Treas-
urer's oftice.

## ADDITIONAL STATEMENTS.

In the table below we gave statements regarding all minor civil div $/$ $\$ 25,000$ and which are not represented among the foregoing detailed reports. We have added in each case the population from the Census of 1890 .Canal Dover S. D., Tusca-
Canal Dover, Tuscar Co....
Canal Dover, Tusear Co....
Canton B. D., Stark Co....
Carey, Wyandotte Co...... Carrolton, Carroll Co.......... Cin'nati, B, D, Ham. Co ....
Olark County............... Cleve. \&. D. Cuyahoga Co.
Columblana, Colum. Co... Columblana Co............. Crane, w yandot Co........
Dayt'ns. D., M'ntg'm'ryCo.
Deflances. D. Det. Co Deflance S. D., Def. Co.... Delphos, Allen Co. Delphos, Van Wert Co.....
East Palestine, Columb.Co Elyria City S.D., Lorain Co. Erie County................... Evanston Hamilon CO
Fostoria S. D., Senaca.
Germantown, Mrtgom'y Germantown, Mitgom y Co. Greene County...............
Ghernisey Co...............
Harrison Co Harrison Co....................
Hartwell, Hamilton Co..
Hartw'll S.D., H'milton Co Hartw'll S.D., H'milton Co
Hillab'ro S. Hilisbro 8. D., Highid Co Home City, Hamilton Co. Ironton S. D. Lawrence Co. Lebanon S. D., Warren Co. Leetonia, Columblana Co. Lisbon, Columbiana Co... Manstlelds.D., RtchlandCo Marletta S. B. D., Wash. Co 36,000 Marion 8. S. D., Marion Co 74,000 Martin's Ferry, Belm't Co. 22
Martin's F'y S.D., B'Im't Co. Martin's F'y S.D., B' 1 m't Co. Menhan'sv. S. S.,Ch'mp.Co
Middlet'ns.S. D. Butler Co Montpelier, Williams Co... Napoleon, Henry
Newark Tp. Leking Co............ Norwalk, (Corp.)HuronCo. Norwalk U.8.D., Huron Co. Ottawa County. Ottawa S.S.D., Putnam Co.
Painesv. Vill'ge, Lake Co. Painesv. Vil'ge, Lake Co..
Paulding, Paulding Co.... Perry Co..

$$
\begin{aligned}
& \text { Perrysburg, Wood Co...... } \\
& \text { Pliqua, S. 8. D., Miami Co.. } \\
& \text { Plain Citry D Mad Co }
\end{aligned}
$$ Plain City 8. D., Mad. Co..

Pleasant Ridge, Ham. Co. Poik, Crawford Co...
Preble Co..................... Reading, Hamilton Co.. Ripley, Brown Co. Bemard, Hamiton Co.
St. Blair Sp. S. D., Frank. Co.
St. St. Clair Sp. 8. D.,Frank.Co.
St. Mary's S. D., Augl, Co. St. Mary's Vill'ge, Aug.Co. 8alinaville, Columblana, Co
Shelby, Richland Co Shelby, Richland Co..... Shelby County ...............
Tippecanoe, S. D., Mia. Co.

W ATER WORKS BONDS-(Con.)
4128 , J \&J, $\$ 60,000$...July 1,1907 ${ }^{41_{2} 8, ~ J \& J, ~} \$ 60,000 \ldots$.July 1,1907 $\begin{array}{ll}4128, \text { A\&O, } & 70,000 \ldots . \text { Apr. } 1,1913 \\ 4128, \text { J \&J, } & 50,000 \ldots . . \text { July 1, } 1915\end{array}$ ZANESVILLERAILWAY (refund'g). $41 \mathrm{gs}, \mathrm{J} \& J, \$ 25,000 \ldots . \mathrm{July} 1,1905$ Bonded debt Feb. 15, '97. $\$ 628,000$ Sinking fund............. 82,000 Total debt Feb. 15, 1897. 710,000 Tax valuation 1896........9,088,124 Assessment about $z_{3}$ actual value. Potal tax (per $\$ 1,000$ ) ......... $\$ 27 \cdot 90$ Population in 1890 was......21,009 Population in 1880 was. .... 18,113 .

ресапое, S. D., Mia. Co. 29,000

Popula-
Assessed tion in
Valuation. 1890.
$428,680 \quad 2,079$
$1,182,260 \quad 3,556$ 646,796 3,052 $1,212,143$
3,369 $\mathbf{9 3 1 , 3 7 0}$
$\mathbf{3 , 0 6 8}$

148,040

493,980 1,605 ,919,060 17,566 $31 \quad 191,60052,277$ 462,850 1,112 ,358,530 59,029

4,003
$7,872,49025,769$ $799,166 \quad 6,847$ $413,690 \quad 1,816$ $14,609,07035,462$ $853,190 \quad 1,437$ $\begin{array}{ll}1,777.750 \\ 17,260,723 & 29,820\end{array}$ 8,438,882 28,645 $\begin{array}{rr}10,949,650 & 20,830 \\ 1,019,220 & 1,507\end{array}$ $\begin{array}{rr}1,791,709 & 3,620 \\ 377,170 & 797\end{array}$ $12,491,98018,235$ $653,130 \quad 2,826$

201,634 …...
$2,043,917 \quad 8,250$

296,580 1,293 907,488 15,286 $\begin{array}{ll}493,180 & 1,241 \\ , 693,493 & 7,195\end{array}$ $7,2 \overline{5} 5,0 \ddot{8} 521,974$ 2,526,250 4,755 364,742
$8,708,351$
310,990
1,747
$416,260 \quad 1,027$ $\begin{array}{lr}494,600 & 7,200 \\ , 909,256 & 23,421\end{array}$ $\begin{array}{lll}922,950 & 12,857 \\ 682,260 & \ldots\end{array}$ $\begin{array}{rr}819,987 & 2,483 \\ 1,680,180 & 1,779\end{array}$ 796,760
$\begin{array}{ll}968,900 & 3,000 \\ 319,540 & 2,369 \\ 1,286,010 & 1,977\end{array}$ $\begin{array}{lr}1,286,010 & 1,977 \\ 1,395,020 & 24,707\end{array}$

| Place－Debr． |  |  |  |
| :---: | :---: | :---: | :---: |
| Toledo Board of Educat＇n， |  |  |  |
| Lueas Co．．．．．．．．．．．．．．．．$\$ 322,0004 \frac{1}{4}$ \＆ 6 |  |  |  |
| Troy，S．S．D．，Miami Co．．．．34，000 | $5 \& 6$ | ＇94－＇02 |  |
| Trumbull Co．．．．．．．．．．．．．．．．．．180，000 | $4^{18}$ | ＇96－＇16\＄18，771，606 42，373 |  |
| Tuscarawas Co．．．．．．．．．．．．．．35，000 | 6 | ＇97－＇98 17，705，860 46，618 |  |
| Uhrichsville，Tuscar，Co．．113，407 | 5 \＆ 6 | ＇01－＇12 | 887，870 3，842 |
| Urbana S．D．，Champ＇n Co．46，000 | $5 \& 6$ | ＇97－15 |  |
| Urbana City，Champ＇n Co．303，000 | 5 \＆ 6 | ＇97－＇11 | 3，504，057 6，510 |
| Van Buren，Putnam Co．．．40，000 | $5^{6}$ | 1902 | 602，450 3，444 |
| V an Wert County．．．．．．．．．．46，000 | $5 \& 6$ | ＇98－00 | 9，262，780 29，169 |
| Vinton County ．．．．．．．．．．．．．33，3300 | 6 | ＇99 \＆＇14 | 3，118，202 16，045 |
| Warren City，Trumbull Co．115，793 | 5 | ＇96 \＆＇02 | 3，012，428 5，973 |
| Zanesv．S．D．，Muskin．Co． 80.000 | $4 \& 4^{1}{ }_{2}$ | 1915 |  |

## State of Indiana．

DEBT，RESOURCES，Eto．
Organized as a Territory（Act May 7，1800）
July 4， 1800
Admitted as a State（Act Apr．19，1816）
Total Area of State（square miles）
State Capital
Dec．11， 1816
36，350
Indianapolis Governor（term exp． $2 d$ Monday，Jan．，1899）－James A．Mount Secretary of State（term expires Jan．，1899）－William D．Owen Auditor（term expires 1899）

A．C．Darly

## Treasurer（term expires Feb．，1899）

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 credit stands high now，about all of its debt being in 3 and $31_{2}$ per cent bonds；the details of the State＇s outstanding obligations are as ollows：

| LOANS－ <br> NAME AND PURPOSE： <br> Sohool fund refunding $\qquad$ | P Interest．－Princ |  |
| :---: | :---: | :---: |
|  | $\begin{aligned} & \text { P. Ot. Payable When Due. } \\ & \mathbf{J} \text { J D June } 18,1909 \end{aligned}$ | Outstand＇g． |
| Stock certificates．．．．．．．．Do do | int．ceased past due | 4，470 |
|  | int．ceased past due | ，145 |
| Temporary loan． | $31_{2}$ A \＆O Apr．1， 1902 | 340，000 |
| ${ }_{\text {Do }}$ do（refunding）．． | $3^{12}$ A \＆O Apr．1， 1915 | 585，000 |
|  | Optional after Apr．1， 1910 |  |
| $\begin{array}{ll} \text { Do } & \text { do (refunding). } \\ \text { Do } & \text { do (............. } \end{array}$ |  | 500,000 400,000 |
| Do | M \＆S Sept． 20,1899 | 700，000 |
| Domestic | DEBT－NON－NEGOTIABLE |  |
| eld by Purdue University． | 5 Q．－J． | \＄340，000 |
| Held by Indiana University．． | 5 M\＆ | 144，000 |

Held by Purdue University．．
Held by Indiana University．．
5 M\＆$\&$
$\$ 340,000$
144,000
OPTIONAL．－The foreign debt bonds are all subject to call．
INTEREST and principal of foreign debt bonds are payable at the office of Winslow，Lanier \＆Co．．New York．Interest on the $\$ 340,0<0$ domestic debt bonds is payable at Lafayette，Ind．；on the $\$ 144,000$ at Bloomington，Ind．
TOTAL DEBT，ETC．－The following statement shows Indiana＇s total debt，the foreign and domestic debt，and the annual interest，on the dates mentioned．

Total annual int．．$\overline{\$ 224,225}-\cdots \cdots \cdots \overline{\$ 257,725} \overline{\$ 275,825}$ valuation of real and personal property and the state tax rate（per $\$ 1,000$ ）for the years indicated．


The total tax rate（per $\$ 1,000$ ）for 1895 was $\$ 2 \cdot 962_{3}$ ，including Benevolent Institution tax $\$ 0 \cdot 50$ ，school tax $\$ 1 \cdot 10$ ，State debt sinking fund tax $\$ 0 \cdot 30$ ，and Educational Institution tax $\$ 0 \cdot 162_{3}$ ，in addition to the general fund tax of $\mp 0.90$ as given above．
DEBT LIMITATION．－In the present Constitution of Indiana，which went into effect November 1，1851，superseding the Constitution adopted in 1816，there are explicit provisions limiting the power of both the State and its municipalities to contract debt．
FIRST，as to the State，Section 5 of article 10 provides that no debt except to meet casual deficits in revenue，to pay interest，to repel inva－ sion \＆c．can be contracted．The section in full is subjoined．
Creation of Debt Forbidden．－No law shall authorize any debt ta be
contracted on behalf of the State except in the following cases：To contracted on behalf of the state except in the following cases：To
meet casual deficits in the revenue；to pay interest on the State debt； to repel invasion，suppress insurrection，or，if hostilities be threatenea， ．provide for the public defense．
In the sixth section of the same article the last clause prohibits the assumption by the State of the debts of any municipality or corporation The clause referred to reads as follows．
Nor shall the General Assembly ever on behalf of the State assume the debts of any county，city，town or township，nor of any corporation
whatever．

SECOOND，as to municipalities，the provision contained in the Constitution seems to be equally clear and emphatic，and，as will be found，fixes the limit at 2 per cent of the valuation．It is article 13 of that instrument which relates to this subject，and we give the article in full below．
Limited－Excess Void．－No political or municipal corporation
in this State shall ever become indebted in any maner in this state shall ever become indebted in any manner or for any pur－
pose to an amount in the aggregate exceeding two per centum on the pose to an amount in the aggregate exceeding two per centum on the tained by the last assessment for state and County taxes previous to the incurring of such indebtedness；and all bonds or obligations in excess of such amount given by such corporation shall be void；Pro－ vided，That in time of war，foreign invasion，or other great public calamity，on petition of a majority of the property owners in number
and value，within the limits of such corporation，the public authorities in their discretion may incur obligations necessary for the public pro－ tection and defense to such an amount as may be requested in such petition．
THIRD，counties（but no other kind of municipality）are prohibited from subscribing for any stock in a corporation unless paid for at time of such subscription．The section which covers this subject is section 6 of article 10，and is as follows．
Counties cannot take stock．No county shall subscribe for stock in
any incorporated company unless the same be paid for at the time of any incorporated company unless the same be paid for at the time of
such subscription；nor shall any county loan its eredit to any incor such subscription；nor shall any county loan its credit to any incor
porated company，nor borrow money for the purpose of taking stock in porated company，nor borrow money for the purpose of taking stock in
any such company；nor shall the General Assembly ever on behalf of any such company；nor shall the General Assembly ever on behaif of
the state assume the debts of any county，city，town or township，nor of any corporation whatever．
The prohibition which this section contains applies，as already stated， only to counties．Consequently the Legislature was at liberty to author－ ize cities to subscribe to the stock of railroads，as it did by a general law passed in 1867 granting the power to subscribe to the stock of any railroad running into or through any city or near its corporate limits． Other laws of a somewhat similar character have been passed at other dates．We notice one law too which authorizes counties bordering on the State line to subscribe for railroad stock and to issue bonds for the purpose of paying the subscription．In view of the above section this grant of power extended to counties would 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 Statutes authorizes any county to issue bonds when necessary to construct，complete or repair court house，jail or other county buildings，or to fund existing debt；in those cases county commissioners may borrow for that purpose not exceed－ ing 1 per cent on assessed valuation and issue bonds therefore，
Sinking fund for payment of bonds 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 addition to a specific levy to provide for interest．（See Re－ vised Statutes，Section 5，753）．
Limit of one per eent may be exceeded in counties where construction of court house was begun before January，1885，and where the ordinary revenues，together with 1 per cent of the taxable property，are not suffi－ cient for completion－in such cases，and where the exigencies absolutely demandit，bonds not to exceed 1 per cent of valuation in addition to previous debt may be issued．
Limit of one per cent cannot be exceeded except for temporary loans in any county having a voting population of twenty thousand；temporary loans are authorized in anticipation of revenue for current fiscal year， payable out of such revenue within such fiscal year，and not for exceed． ing two－thirds of the tax duplicate of suck 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 increase the debt of such county shall be absolutely null and void．－ （See Revised 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 specific 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 $17 \cdot 71$ per cent，and between 1880 and 1890214,103 ，or 10.82 per cent．

## Cities，Counties and Towns <br> in the <br> STATE OF INDIANA．

Note．－For reports not found in alphabetical order among the follow－ ing，see＂Additional Slatements＂at the end of this State．
ADAMS CO．－Irwin Brandyberry，Auditor． County seat is Decatur．
LOANS－ $\begin{gathered}\text { LOANS－} \\ \text { REDEMPTION BoNDS－When Due．}\end{gathered} \left\lvert\, \begin{gathered}\text { County has no sinking fund．} \\ \text { Tax valuation，realk．．．} \$ 6,439,285\end{gathered}\right.$
 Gravel road bonds（incl．）．．20，000 Total tax rate（per $\$ 1,000$ ）．．．$\$ 8.20$ Floating debt．．．．．．．．．．．．．19，486 Population in 1890 was．．．．20．181 Total debt Jan．1， $1897 \ldots . .69,486$ Population in 1880 was．．．．．15，385 INTEREST on the redemption bonds is payable at New York．
ALEXANDRIA．－This city is in Madison County．



ALLEN COUNTY.-L. J. Bobilya, Auditor. Court House Bonds is Wayne.

 Bonded debt Sept. 1, $97 \begin{gathered}525,000 \\ \text { Tax valuation, real. }\end{gathered}$ Tax valuation, real..... $34,689,380$ County tax (per $\$ 1,000$ )...... $3 \cdot 73$ | Tar valuation, per80n1. $7,692,270$ | Population in 1890 was.....66,689 |
| :--- | :--- | :--- | :--- |
| Total valuation $1896 . .42,381,650$ | Population in 1880 was....54,763 | INTEREST is payable at Winslow, Lanier \& Co., New York City.

ANDERSON.- $\left\{\begin{array}{l}\text { M. M. DUNLAP, Mayor. } \\ \text { FRANK G. EPPLY, City }\end{array}\right.$
This eity is the connty seat of Madison County.
LOANS- $\quad$ When Due $\mid$ WatER-WORKs (CON.) -
68, semi-an., $\$ 26,000$. Feb. 14, 1913 6 6 , semi-an. 27,000 . N v. $15,1900-108$
 SCHOOL BOADS 1890 -. 1,1917 5s, semi-an, $\$ 20,500$ Ang. 1,1910
WATER-WORKS-1887-9.18926 s , seml-an., $\$ 72,000 \ldots . .20$ years

Refunding Water Bonds5s, JeJ, $84,000 \ldots$, July 1,1917
Total debt Mar, 1,97 Total debt Mar. 1, '97.. $\begin{aligned} & \$ 154,500 \\ & \text { Tax valuation 1896.... } 7,929.055\end{aligned}$ Actual valuation........ $25,000,000$ Population in 1890 was........10,741 Population in 1890 was....10,741
Population in 1896 (est.) $\ldots 21,042$
OPTIONAL. The sehool bonds, water-works bonds and the funding bonds, due in 1913 , are subject to call ten years from date of issue.

## BARTHOLOMEW CO.-I. B. BARRETT,

 Auditor.County seat is Columbus.
LOANS When Due.
COUSTY FUNDIng Boxds-
COUSTY FUNDING BONDS
5125 , JJD, $\$ 24,000.1898$ to 1900 ( 88,000 due yearly.)
Bridge Fundivg Bonds- 1905 50, 5,000'due yearly.
NTEP Population in 1890 was .....23,867
INTEREST on the 519 per cent bonds is payable at the National Columbuk, Ind.

BLACKFORD CO.-J. P. RAwlings, Treas. County seat is Hartford City.
LOANS, Mons Bonds.
 5s, A. $40,859,000 . \ldots .1007$ to 1913 (Part due yearly.) INTEREST ts payable by Winslow, Lanler \& Co., New York.

Bonded debt Jume 1, '96. $\$ 119.000$ Total valuation $1896 . .7,100,485$ Total tax (Der 81,000 ) 1896.816:75 Total tax (Der 81,000 ) 1896.816 .75
Poptlation m 1 1890 was .10 .461 Population in 1890 Was.... 10,461
Popalation in 1896 abont... 18,300

BRAZIL.- $\left\{\begin{array}{l}\text { WM. H. BUBB, Mayor, } \\ J O H N ~ M A C D O N A L D, ~ C ~\end{array}\right.$

This elty is in Clay County,
LOANS
SCHOOL GOUsE- When Due.


68, MGE, 15,000........1910-1915

4s, JkJ, 3,000............an. 1.1906
Gs. Jumpira $W$


Bonded debt Jan. 1, '97. $\$ 89,000$ Not toating debt Total debt
Sinking fun
Sinking fund accounta Net debt Jan. 1, 1897. Water debt (included) ... 105,060 Tax valnation, real … $1,46,000$ Tax valuation, persomal. 700,200 Asseasm't about $7_{10}$ actual value. Total valuation $1896 \ldots 82,168,800$ Tax rate (per $\$ 1,000$ ) ........ $\$ 10.00$ Population in 1890 was.....55,905 Population ma 1897 (est.) .....9,500

Total debt 8ept. 15, '97. \$49,000
Tax valuation real..... $10,442,085$ Tax valuat'n, persomal. $4,698,665$ Total valuation $1897 \ldots 15,140,750$ Assessment about getual value. County tax rate (p. \$1,000) 83.867 Population in 1890 was.

CRAWFORDSVILLE.- $\left\{\begin{array}{l}\text { T. L. STHWILL, Mayor. } \\ \text { J. D. TRACY, Clerk. }\end{array}\right.$ This city is in Montzomery County.

LOANS- When Due. 6s, June, 835,000
(Subject to call Bonded debt Sept.. 1, 1897, $\$ 35,000$ Floating debt ............... 15,000 Total debt..................... 50,000 Sinking fund..................5 5,000
TAX FREE. -The bonds of this city are exempt from taxation.

DA VIESS COUNTY.-County seat is Washington. LOANS- When due. $\left\lvert\, \begin{aligned} & \text { Sinknug fund........... } \$ 10,000 \\ & \text { Net debt }\end{aligned}\right.$ CoUATY BONDS-.... $\$ 25,000$...Oct. 3,1898 Net debt June 1, 1896...ii 64,000
 Totai debut June 1, 1896.. $\$ 74,000 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was....26,277 } \\ & \text { Population in } 1880 \text { was....21,552 }\end{aligned}\right.$

DEARBORN CO.-A. E. Nowlin, Auditor.
County seat is Lawrenceburgh
LOANS- When Due. $\mid$ Tax valuation, person'183,898,985 Bonds of ' $87 . \$ 5,000$...Dec., 1897 Total valuation 1896.. 9,072,915 Bonds of $87, \$ 5.000 \ldots$ Dec., 1897 Actual valuation (est.). $14,000,000$
Bonds of $95,30,000 . . . . . .$.
Population in 1890 was. $\ldots 23,364$ Tot bonded debt Ang $1,97 \$ 3500$ Tax valuation, real .... $\$ 5,178,930$ Population in 1890 was....23,364
Population in 1880 was....26,671 Population in 1880 was.....26,671

DECATUR.-Decatur is in Adams County.
$\begin{aligned} & \text { Tot. gen. debt (lastreturns) } \$ 25,700 \\ & \text { Tax valuation } 1894 \ldots . .1475,835 \text { Population in } 1890 \text { was.....3,142 } \\ & \text { Population in } 1880 \text { was. } 1,905\end{aligned}$ Tax valuation $1894 \ldots . .1,175,835$
Real valuation..........5,000,000 $\begin{aligned} & \text { Population in } 1880 \text { was..... } 1,905 \\ & \text { Population } 1894 \text { (estimated) } 4,500\end{aligned}$

## DECATUR CO.-JOHN P. THOMPSON, Treas.

County seat is Greensburgh.
LOANS- When Due. Tax valuation, real..... $\$ 8,684,510$ $58, \quad$ Sl4 250 Bos$58, \ldots 14,250 . . . . . . . . . . . ~$
COURT HOUSE BONDS … 1898 $58, \ldots . . \$ 11,000 \ldots \ldots \ldots \ldots .$. Total debt Feb. 1, 1897. \$70,250
DELAWARE CO.-D. A. LAMbert, Treas.
County seat is Muncle.
$\qquad$ LOANS
COURT HOUSE Bonds- When Due. Housk Bosds-

Sinking fund............ $\$ 100,00$ 5s, Miond 10,000 due yearly.) Tax valuation, real..... $14,047,590$ Interest is payable by Third Nat. Bank, Now York City.
Bonded debt Jan. 29,'97.\$176,000 Bonded debt Jan. 29, '97. $\$ 176,000$
Floating debt............ 21,000 Tax valuation, person'l $6,460,325$ Total valuation 1896...20,507,915 Total tax (per $\$ 1.000$ )....... $\$ 15 \cdot 00$


DELPHI. $-\left\{\begin{array}{l}\text { FRANK ROBISON, Mayor. } \\ \text { JAB. M. RAMEY, Treasurer }\end{array}\right.$
This city is in Carroll County.
LOANS Bonds- When Due.
78, g. AdU0, $\$ 22,000$ g. Aprill 1908 $78, \mathrm{~g}$. A\& $0, \$ 10,000 \mathrm{~g}$. April 1 1899 W Enabeet to call.
78, g. Jd\&J, $\$ 27,000 \mathrm{~g}$. July 1, 1911 Subject to call.

Total debt Jan. 1, 1897.. $\$ 32,000$
 Water debt (addational) - $\quad 27,000$ Tax valuation, real...... 685,930 Tax valuation, personal. 521,245
Total valuation $1897 \ldots 1,207,175$ Total valuation 1897...1,207,175 Assessm't is about is actual value
Total tax per $\$ 1.000 . . . . . \$ \$ 25 \cdot 30$ Total tax per $81,000 \ldots . . . . .825 \cdot 30$
Population in 1890 was..... 1,923
TAX FREE-All of the city's bonds are exempt from taxation.
INTEREST on the rallroad and school bonds is payable at Delphi on the water bonds at Chicago.

DUNKIRK.-Dunkirk is in Jay County.
 68, J\&J. \$2,121.......1899-1903-4 6s, AdO, 1,900 ................... 1903 (Part due yearly.)
68, M\&8, Bos, $\$ 2,000 \ldots \$ 500$ biennially
 68, M\&8, 5.000 ............... 1915 ( $\$ 500$ due yearly.)
CAMBRIDGE CITY-M. L. Strichler, Treas. Cambildge City is in Wayne County.
LOANS- When Due. Tax valuation 1896..... 8816,000 M $6 \mathrm{~F}, 813,000$ Real valuation (eat.) .... $2,000,000$ (\$1,000 due yearly from 1005.) $\left\lvert\, \begin{array}{ll}\text { City and co. tax (per } \$ 1,000) . \$ 2 \cdot 65 \\ \text { Population } \ln 1890 \text { was }\end{array}\right.$ Total debt Sept. 1, $1897 \ldots . .815,000$
Water debt (meluded)

## CLARK CO.-H. H. Heaton, Auditor.

County seat is Jeffersonville.

LOANS-
$\sigma 8, J$ FUMDE Bosng
When Due.
\$10,000 due 50.. 1898 to 1908
Intereat is payable in on June 1)
Thtereat is payable in New York.
Total debt Feb. 1,97 .. $\$ 120,000$
$\begin{array}{ll}\text { Sinking fund ansets.... } & 5,865 \\ \text { Net debt Feb. } 1,1897 \ldots & 11,135\end{array}$

## CLAY CO.-Thomas Phillips, Auditor.

County seat is Brazil.
Jall bonds. $\qquad$ - $\$ 15,000$

Funding bonde.......... 20,000
Gravel road bonds adda'iy 146,730
Tax valuation $1896 \ldots .11,651,055$
INTEREST on the bonds is payable at the Third National Bank,
Now York.
COLUMBUS.- $\left\{\begin{array}{l}\text { W. J. BECK, Mayor, } \\ \text { J. W. BUVERKRUP, Derk. }\end{array}\right.$
This city la in Bartholomew County.
LOANS. When Due. Total debt Jan. 1,1897. $\$ 86,127$
 58, JuJ, $44,000 . . . . J a n .1,1907$
 5s, J\&J, 815,000 ......Sept. 3, 1915 Bonded debt Jan. 1, 97 . $\$ 79,000$
Floating lebt.
Floating debt
Alr 0 aro.......

Tax valuation, real. .... $87,987,910$ Tax valuation personal $4,917,327$
Total valnation $1896.12,905,237$ Total valuation $1896.12,905,237$ Assessment about y motual value.
Tax rate (per 81,000 . $\$ 18.40$
Population in 1890 was.....30.259 Population in 1899 was.....30,259 INTEREST on the 85,000 and 8
Dunkite: on all others at Now York.

ELKHART- $\left\{\begin{array}{l}\text { HENRY B. SYKES, Mayor }\end{array}\right.$
This oity is in Elishart County.

LOANS
$\qquad$ When Due. 65, MdUNG BozDS-..1898-1903
 ( 14,000 due yearly on Sept. 1 ) 4 128, $\& \& \mathrm{D}, \$ 25,000 \ldots \mathrm{D}$
HIGH SCHONL BOND 5 HIGH SCHOOL BONDS: ( $\$ 2.000$ due yearly 189 d-1905 Population in 1890 was .....11,360 Population 1897 (estimat'd) 16,000 INTEREST on the funding bonds of 1915 is payable in New York TAX FREE All city bonds are exempt from taxation.

## ELKHART CO.-E. L. D. Foster, Auditor.

## County seat is Goshen.

LOANS- When Due. Bonded debtJan. 1,1897 \$90,000 $438, \ldots, \$ 40,000, \ldots$. Feb. 1,1900 ( $\$ 10,000$ due y'rly) to Feb. 1, 1903 FUNDING BOMDS-
58, Mids, $\$ 50,000 \ldots .$. Mar, 1,1904 $58, \mathrm{M} \cdot \mathrm{s}$, , $\$ 50,000 . . . . \mathrm{Mar} .1,1904$
$\left(\$ 5,000\right.$ due $\left.y^{\prime} \mathrm{rly}\right)$ to Mar. 1, 1913 . INTEREST on the funding bonds is payable at the County Treas-

EV ANSVILLE．－\｛ $\begin{aligned} & \text { A．C．HAWKINS．Mayor．} \\ & \text { HENRY STCCKFEETH，}\end{aligned}$ Evansville is the County seat of Vanderburgh County．

LOANS－
NAME AND PURPOSE．
Do．B．
Do
Dor
Water bonds
Refunding school bonds
do do do dob
Railroad Aid Bonds


Outstand＇g．

On＂old bonded debt＂interest is not provided for but On the oxehange thated deburities，bud the city series A and B．
INTEREST on the school bonds is payable by the Farmers＇Loan \＆ fflice of Winslow，Lanier on series A，B，C and water bonds at the
TOTAL DEBT，ETC．－The total bonded debt February 1，1897，was s outstanding an old bonded debt of $\$ 37,000$ and railroad－aid bonds to the amount of $\$ 15,000$ ．The city has no floating debt and no sinking und．
ASSESSED VALUATION（total）in 1896 was $\$ 26,700,000$ and the ity tax rate（per $\$ 1,000$ ）was $\$ 1400$ ，$\$ 50$ of which was a special evy for the construction of a new water works，in 1895 the assessed valuation of real estate was $\$ 18,559,020$ ；personal property 7，193，030 ；total，$\$ 25,752,050$ ；total tax rate（per $\$ 1,000$ ），$\$ 27 \cdot 80$ 1880 the total valuation wae $\$ 17,307,725$ ． 235 ；city tax，$\$ 16 \cdot 60$ ．In
TAX－RECEIVABLE COUPONS．－All issues of Evansville city
bonds carry tax－receivable coupons．
DODIIATIOA ThOTHELU

POPULATION．－The population in 1890 was 50,756 ；in 1880 was
9,280 ；in 1895 （estimated） 65,000 ．
FLOYD COUNTY．－County seat is New Albany

Total debtJune 1，1896．．$\$ 99,555$｜Tax valuation，pers＇al．$\$ 3,297,225$ Sinking fund ．．．．．．．．．．．．．．6，666 Total valuation $1896, \quad 12,883,085$ | Tax valuation，real．．．．．．9，585，860 |
| :---: | :---: | \left\lvert\, \(\begin{aligned} \& Population in 1890 was．．．．．29，458 <br>

\& Population <br>
\& 1880\end{aligned}\right.\)

FORT WAYNE．－\｛ HENRY P．qCHERN，Mayor．
Fort Wayne is the county seat of Allen County．The $\$ 15,800$ of Vayne and assumed by the city of Fort Wayne upon annexation of the town．

LOANS－When Due．
$6 \mathrm{~s}, \mathrm{~A} \& 0, \$ 85,000$
s，M\＆S，\＄4，000．．．．Oct．15， 1899 Refundive Räl．．．Sep．15， 1898
$4^{1128, ~ A \& O}$ ，\＄299，000．Oct．10， 1913

Namiter payde at the Bank，New York．
TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined state ment shows Fort Wayne＇s total municipal debt，the sinking fund held
by the city against the same and the water debt，on January first of by the city against
the following years：
Total bonded debt $\quad 1897$.
Total bonded debt $\qquad$
Net debt．．．．．．．．．．．．．．$\$ 663,546 ~ \$ 677,495 \quad \$ 686,465 \quad \$ 681,535$ Water debt（included above）．$\$ 285,800 \quad \$ 289,000 \quad \$ 285,800 \quad \$ 270,000$ The sinking fund receives yearly about 5 per cent of the taxes collected．The city has no floating debt．
ASSESSED VALUATION．－The city＇s assessed valuation（about

| Years． | Real Estate | Personal | Total Assessed | Tax Rate |
| :---: | :---: | :---: | :---: | :---: |
| 1896．． | \＄17，482，250 | \＄5，229，920 | Valuation． | $\operatorname{per} \$ 1,000 \text {. }$ |
| 1895 | 17，459，060 | 5，316，880 | 22，775，940 | 18.70 |
| 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 | 11.00 |
| 18 |  |  | 19，629，540 | 11.00 |
| 1880 |  |  | 13，450，075 |  |

The figures of tax rate for 1896 include state tax，$\$ 3.012_{3}$ ；county tax，$\$ 4 \cdot 681_{3}$ ；city tax，$\$ 9 \cdot 50$ ；special school fund tax，$\$ 1 \cdot 50$ ；total，

POPULATION．－In 1890 population was 35,393 ；in 1880 it was at 44，000．

## FRANKFORT．－F．E．McKown，Treasurer．

 This citr is in Clinton County．
## LOANS－ <br> 12s．A\＆O

$42_{2}$ S．A\＆O．$\$ 42,000 \ldots .$.
SEWERAGE HOND
Total deht Ang 1， 1897. ．ot．1， 1909
Sinking fund．1，1897．．．\＄64，000
Net debt Aug． $1,1897 \ldots . . .61,500$
NT REST on the bonds of this
Bank，New York City

## GRANT COUNTY．－County seat is Marion．

Tot．gen．debt June 1，＇96 \＄125，000 $\mid$ Population 1890 was．．．．．．．．． 81,498 Tax valuation 1895．．．．17，646，575 $\left\lvert\, \begin{aligned} & \text { Population } 1880 \text { was．．．．．．．．．．23，618 } \\ & \text { Population } 1894 \text {（estim＇d）．．．35，000 }\end{aligned}\right.$

GREENE COUNTY．－NoAH BRown，Treas． County seat is Bloomfield．

## LOANS－

Bonds－
s，J\＆D，$\$ 15,000$ ．．June 1,06 68，J\＆J．38，000．．．．．Jan．1，＇96－99 $68, \mathrm{~J} \& \mathrm{D}, \quad 11,000 . . . \mathrm{Dan} .1,1564$ 68，J\＆J，＇115，500．．．．．Jan．21，＇96－03 68，J\＆J，18，000．．．．Jun．July 1，＇96－04 68，Nov．， 24,500 68，Nov．，7，500．

Nov．15，＇96－99
Nov．15，＇96－99

COUNTY BONDS－
6，M\＆\＆，\＄20，000 ．．．．Sept．15， 1905 GRujbect to call after ten years．） $5 \mathrm{~s}, \ldots ., \$ 168,400 \ldots 1_{10}$ annually Gross debt June 1，1896．．．\＄73，124 （Gravel road bonds not included．） Tax valuation 1896．．．$\$ 10.000 .000$ Real valuation．．．．．．．．． $15,000,000$

Tax valuation，real．．．．．$\$ 2,236,055$ Tax valuation，person＇l．1，463，735 otal varuation 1896．．．3，699，790 Average school tax＇ 96. Population in 1890 wa
Population in 1880 was．．．．．5，913 Population 1897 （est．）．．．． 10,800 68，J\＆D．16，500 ．Dee．13＇96－03 Population 1890 was．：24，379

Population 1880 was．．．．．．．．．22，996｜Population 1897 ．28，460 INTEREST on the bonds of
nental Nat．Bank，New York City

## GREENFIELD－Greenfield is in Hancock County．

Total debt（last returns）．$\$ 32,000 \left\lvert\, \begin{aligned} & \text { Real valuation ．．．．．．．．} \$ 5,000,000\end{aligned}\right.$ Tax valuation $1894 \ldots \ldots 1,791,654$ Population 1894 （est．）$\ldots . .3,150$

## HAMILTON COUNTY．－County seat is Nobleg－

ville．

When Due．

## LOANS－

 7 s ，Sept．，\＄22，500．Fs，Auding Bonds－ 5s，Jan．，$\$ 20,000$ ． ROAD BONDS－ 6s，Sept．$\$ 3,000$ ．Sent．30 $1897-90$ Flonded debt Feb．1，97．$\$ 65,500$ Floating debt．．．．．．．．．．．． 5,000
INTEREST on the 5 p．c．funding bonds is payable at Indianap－

## HAMMOND．－This eity is in Lake County．

Total debt $1896 \ldots . . . . \$ 148,768 \left\lvert\, \begin{aligned} & \text { Real valuation．．．．．．．．．} \$ 15,000,000 \\ & \text { St，}\end{aligned}\right.$ Water debt（included）．．．r． 25,000
Population in 1890 was．．．．．．5，428
Pox valuation 1896．．．．5，000，000

## HARRISON CO．－T．S．Yetzendann，Auditor．

County seat is Corydon．
LOANS－
When Duce．
6s，Sept．，$\$ 10,000 \ldots$ Sept，24， 1900 $51_{2}$ ，May，$\$ 14,000 \ldots 1897$ to 1898 \＄7，000 yearly on May 1.
5 s, May，$\$ 21,000 \ldots .$. May 1,1899 Interest payable in New York． Sinking fund．1， $1897 . . .{ }_{\text {Q3 }}$ ， 315

Net debt Feb．1，1897．$\$ 41,685$ Tax valuation，real．．．． $4,200,520$ ax valuation，real． 1，591，620 Total valuation $1896 \ldots$ ．．． $5,792,140$ Assessment is 23 actual value． Total tax（per $\$ 1,000$ ）．．．．．．．．$\$ 9 \cdot 70$ Population 1890 was．．．．．．．．20，786 Population 1897 （estim＇d）．．32，000

HOWARD COUNTY．－Counts seat is Kokomo．

Bonded debt June 1，1896．$\$ 30,000 \mid$ Total valuation 1894．．$\$ 14,384,480$ County has no floating debt．Assessment is 4－5 actual value． | Tax valuation，real．．．．$\$ 10,930,880$ | State \＆Co．tax（per \＄1，000）．\＄7 00 |  |
| :--- | :--- | :--- |
| Tax valuation，pers＇l．． | $3,453,600$ | Population in 1890 was．．．．．26，186 |

HUNTINGTON－Huntington is in Huntington County．
Net debt（last returns）．．．$\$ 33,500 \mid$ Population in 1890 was．．．．．7，328 Tax valuation $1894 \ldots \ldots .3,666,910$ Pepulation in 1893 wa Real valuation．．．．．．．．15，000，000
HUNTINGTON CO．－W．F．Swaim，Auditor． County seat is Huntington．
Funding Bonds－$\quad$ Assessm＇t $1_{2}$ to $3_{4}$ of actual value
 Bonded debtJan．1， 97.
Total valuation $1896 \ldots 14,541,440$
INDIANAPOLIS．－\｛ THOMAS TAGGART，Mayor．
Indianapolis is the county seat of Marion County．
LOANS－When Due．LOANS－When Due
 $4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 45,000$ eall）Jan．1， 1899 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 45,000 \ldots . . . J a n .1,1910$
4s，J\＆J，$\$ 60,000 \ldots J a n .1, ' 98$ to＇03 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 200,000 \ldots$ July 1， 1915 4s，J\＆J， $109,500 . . . J a n . ~ 26,1924$ $4 \mathrm{~s}, \mathrm{~J} \& J, \quad 600,000 \ldots$ Mar． 1,1924 （ 10,000 due yeariy）．
4s，J\＆J，$\$ 350,000 . . . . J$ Jan．1， 1927

PAR VALUE OF BONDS．The bonds are all in pieces of $\$ 500$ INT
York．
INTEREST

TOTAL DEBT，ETC．－The subjoined statement shows the tota Indianapolis and the city＇s temporary loans on each of the dates indicated．Sept．1，＇97．Jan．1，1897．Jan．1，1896．Jan．1， 1895. | Total funded debt．．．$\$ 1,924,500$ | $\$ 1,424,500$ | $\$ 1,869,500$ | $\$ 1,885,500$ |
| :--- | :--- | ---: | :--- | Temporary loans．

The city has no sinking fund．
ASSESSED VALUATION．－The city＇s assessed valuation（about 60 per cent of cash value）and tax rate have been as follows．


POPULATION．－In 1890 population was 105,436 ；in 1880 it was 75.056 ；in 1870 it was 48．244；in January，1897，the population was INDIANAPOLIS SCHOOL DISTRICT－\｛FRANK L．REISSNER॰ This district includes the whole of the city of Indianapolis and re－ ports the same assessed valuation
LOANS－When Due． BUA $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 100,000$ ．July $1,1901-11$ $4{ }^{1} 28, J \& J, \$ 20,000 \ldots . . J u l y ~ 1,1900$ $4 \mathrm{~A}, \mathrm{~A} \& 0, \$ 60,000 \ldots . .$. ．Oct． 1,1899 48，M\＆S，$\$ 80,000 \ldots . .$. Mar．1， 1900 COUPON NOTES－
$48,7 \mathrm{~s}, \ldots, \$ \$ 5,010$ ．．Sept．12， 1900 4s，J\＆̈̆，105，620．．．July 1， 1901

Coupon Notes－（Continued）－ $4^{1} 4 \mathrm{~s}, \ldots . ., \$ 20,000 \ldots$ June 30 ．＇98 $41_{28}, M \& N, \quad 60,000$ ．Nov． $1,1910-24$ $4 \mathrm{~s}, \mathrm{~F} \& A . \quad 40,000 \ldots$ Feb．1， 1911 Total debt Sept．1， $97.1 \$ 810,630$ Total tax val＇tion＇97．117，702，500 Library \＆compulsory schooi tax rate（per $\$ 1,000$ ）．．．．．．．$\$ 4 \cdot 20$
Population 1897 （est．）．．．．190，000

JACKSON CO.-J. D. Durwent, Auditor

County seat is Brownstown.
$\qquad$ BrIDGE FUNDING Bonds-
$5 \mathrm{~s}, \mathrm{M} / 4,510,000$..Sept. $10,1898-9$ $\$ 5,000$ due yearly. $58, \mathrm{AdO}, \$ 30,000$. Oct. $15,1900-05$ Overdue bonds................ $\$ 1,850$ GHAVEL. ROAD BONDS
6 B, NOV. $\$ 27,550$...Nov. 15,1898 6s, M\&N, $\quad 6,450 \ldots$ Nov. 15, 1899

6s, M\&N, $\$ 6,000$.......Nov. 15, 1900 (\$1,050 due y'rly) to Nov. 15, 1905 Total debt June 1, 1896.. $\$ 147,300$ Tax valuation, rea
Tax valuation, personal. $3,923,285$ Assessment is about . $\$ 10,180,405$ Assessment is about actual value. Population in 1890 was.... 24,139 Population in 1880 was....23,05 The gravel road bonds are not properly a county debt, the township bing reaponsible for these loans.
INTEREST on all bonds is payable at the office of the County TEREST

## JAY COUNTY.-A. O. Manor.

## County seat is Portland.

## LOANS-

Countr Bonds-
Nov 1897 $5 \mathrm{~F}, \mathrm{y}^{\prime} \mathrm{rly}$, 80,000 Dec. 1,98, to 07 (SFIBMARY BID $10 \mathrm{M}^{\prime} 03$ to '06.)
 (k5,000 duo y'rly) to Dee. 4, 1998


ROAD BoxDs-Cont. 55, y'rly, $^{\prime 2 l y} \$ 26,000$.July $5, ' 98$ to1902 Bonded debt Sep. Floating debt Total debt Sept. 1.,97.. 10,1000 Tax valuation 1890 ... $11,145,500$ Population in 1880 was....19,282 Population in 1890 was.....23,478
Population 1897 (est.)......33,000

JEFF ERSONVILLE.- $\left\{\begin{array}{l}\text { I. F. WHITESIDE, Mayor. } \\ \text { A. BAMBER, Olerk. }\end{array}\right.$
This eity 13 in Clarke County. The \$87,000 of bonds due Aug. 1, 1896 were declared illegal by the supreme Cout. The eity has now ob tained permisston from the Legislature to refund them.


> Net debt Jan. 15, 1897. Tax valuation, real ...... Tax valuation, peraonal. $, 791,955$ Totar varuation 1896 .... $3,350,219$ Total tax (per 81.000 ) Population in $1890 \mathrm{was} . . . . .10,666$ Population in 1880 was...... 9,357 Population in 1897 (estim.). 12,000

INTEREST is payableat the City Treasurer's offce, and at the Fourth Tank, New Yozk Clity,
TAX FREE.- All of the above bonds are exempt from eity tax.
KNOX COUNTY.-County seat is Vincennes.
LOANS- Boxns- When Duc. |Sinking fund... ${ }^{\text {DRANA.... }} 85,700$

 Bonded debt'June 1, '96.. $\$ 50,000$ $\begin{array}{cl}\text { Floating debt.............. } & 4,000 \\ \text { Total debt June } 1,1896 \ldots . .000\end{array}$

INTEREST is payable at the Kanover National Bank, New York.
$K ○ K O M O .-\left\{\begin{array}{l}\text { A. B. KIRKPATRIOK, Mayor. } \\ \text { W. A. MARKLAND, Treasurer. }\end{array}\right.$
Tals city is in Howard County.

## LOANS-

68, MILDN, 825,000 ..
When Due.
$68, \mathrm{M} / \mathrm{EN}, \$ 25,000$.
FUNDIKg RONDS
8, M\&S, $10,000$.
May 1, 1908
Jan. 1, 1902
Sep. 1, 1902
Apr. 1, 1905
Intereat payable at New York.

Bonded debt Feb. 1, 1897. $\$ 121,000$ | Floating debt............... 3,240 |
| :--- |
| Total debt.......... |
| 184,210 |

 set debt Feb. 1 , 1897......... 114,826 Tax valuation, real.......2,922,705 Tax valuation, personal. $1,416,030$ Assessment is about \% Hetual val. Total tax (per $\$ 1,000$ ) ..... . $\$ 24 \cdot 80$
 JidJ, 17,000 ......July 1,191
subject to eall after 1907 .

LAF A YETTE.- \{NOAH JUsTIGE, Mayor
Thla eity is the county aeat of Ti piecanoc Countr, Treasarer.

LOANS.
REFUNDINGWATER BOF
2s, J\&D, 4225,000 J9ne $1895-1920$
ubject to call after Jime 1, 1915.
Intereat payable at New York.
Total debt (Water) $1896 . . \$ 3,0,000$

Tax valuation, real. ... $37,405,615$
Tax valuation, peran'1 $4,138,820$ Total valuation 1896, 11,54,820 A seasment about a, acteal valne Tax rate (per $\$ 1.000$ )........ $\$ 10 \cdot 00$ Population in 1890 was .....16,243
Population $1896(\mathrm{estim}) \ldots .22,000$

LA PORTE, $\left\{\begin{array}{l}\text { FRANKLIN R. GARSON, Mayor. } \\ \text { GEORGE KOENIG, Mlerk, }\end{array}\right.$
Thls eity is the connty seat of La Porte County. The water bonds are free from city tax when held in the elty.

53 , M \&N, \$26,000.May 1, '98-1910
( 22,000 due yearly.)
Bonbs (RepuND)
Tax rant (included) ... 30,000
WATRR BONDS (REFUNDING) -
5s, MdeN, $\$ 30,000$....May 1, 1897
Int payableat eity treas.orin $\mathrm{N} . \mathrm{Y}$
Total debt Apr. 1, 1897.... $\$ 58,000$
LA PORTE CO.- - H. A. Sohwager, Treas.
County seat is La Porte.
COURT HOUse Boxps-
5a, Аpr, 15, \$132,000.Apr. 15, 1898


INTEREST on the court house homes dra from 1898 to 1909 ts pay
able at the First National Bank of Clateago, Ili.; on others at the Chemi-
abl at the Flrat National Bank

LAWRENCEBURG.-Jos. F. Frazer, Clerk. This city is in Dearborn County.

| LOANS- When Due. | Total debt Sept. $1, ~ ' 97 . . . ~$ |
| :--- | :--- | :--- | :--- |
| Tax valuation, real |  | AGRIOULTURAT, BONDS-

5 S, Nov., $\$ 2,000 \ldots . .$. Nov. 6s, ADING BONDS68, A\&O, \$11,000........Nov., 1898 $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 40,500 \ldots . .$. Mar. $^{\text {Subject to call at any time }} 1905$ Interesit payable at City Treasury. Tax valuation, real.....

853,500
762,560 Tax valuation, personai. 721,230 Cotal valuation 1897....1,483,790 $\begin{array}{ll}\text { City tax (par } \$ 1,000 \text { ) } & 1250 \\ \text { Total tax }(\text { per } \$ 1,000) \text { abt. } & 2500\end{array}$ Population in 1890 was...... 4,284
Population in 1880 was..... 4,668

LOGANSPORT.-Geo. E. Barnett, Treas.
This city is in Cass County.
LOANS
When Due
$\qquad$
$4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 235,000 \ldots$ Nov. 1,1915 Int.-N. W. Harritie \& Cov. T, 1905 Water-w. Harris \& Co. N. Water-works imp. ids. $\$ 5,00000$ Water-works certifs... 28,75000 Pratt charitable fuind. 5.00000

Total debt May 1,1897. $\$ 349,257$ Net debt May 1, 1897.. 326,131 Tax valuation 1897 ... $7,708,525$ Real valuation (est.) ... 12,000,000 Tax rate (per $\$ 1,000$ ) 1896. $\$ 11 \cdot 10$ Population in 1890 was... 13.328 Population 1897 (est.) ..... i1, 198 Pratt charitable fund. 25,50700 Population 1897 (est.) ...... i7,500

MADISON.- ELIISON D. MOGUIRE, Mayor.
Madison is the county seat of Jefferson County, City Clerk.
LOANS- When Due. "FuNDINe "C"-(Con
FUNDING, "A"- Nov. 1, 1897 5s, AdO, 5,000...... Apr. 1, 1902 ( $\$ 8,000$ yearly) to Nov. 1, 1900
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 26.000$
$5 \mathrm{~S}_{\text {* }} \mathrm{J} \& \mathrm{D}, \$ 26.000$
Dee.15, 1901
FUNDING "D"-
$48, M \& N, \$ 8,000 \ldots .$. Nov. 1, 1907 5s, J\&D, \$35,000 Dec. 20, 1901 4s, M\&N, 8,000........Nov. 1, 1908 58, J\&D, $\$ 35,000 \ldots .$. Dee. 20, $1901{ }^{4123}$, F\&A, $\$ 81,000 \ldots$ Aug. 1,1897 "The eity reserves the right to oall and pay $\$ 2,000$ yearly of either
the fanding loans, lettered "B" or "d"

TAX FREE.-Bonds are all exempt from oity 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 the City Treasnrer in Madison.
the City Treasurer in Madison.
TOTAL DEBT SINKING FUND ETC. -The subjoined statement
shows Madison's total muniaipal debt, the sinking fund held by the shows Madison's total munidpal debt, the sinking fund held by the the doces the same, the water debt, and the eity's floating debt, on
Total bonded debt. .
Feb.1.'97. Jan. 1,'96. Feb. 1,'95. Sept.1,'92. $\begin{array}{llrrr}\text { Sinking funds......................... } 8195,000 & 15,000 & \$ 200,000 & 15,000 & \$ 214,000 \\ 8,000 & \$ 238,000 \\ 86,570\end{array}$ Net debt............... $\$ 180,000 ~ \$ 185,000 \overline{\$ 206,000} \overline{\$ 151,430}$ $\begin{array}{lrrrr}\text { Water debt (included above) } & 81,000 & 86,000 & 100,000 & 100,000 \\ \text { Floating debt .................. } & 19,347 & 27,000 & \mathbf{3 5 , 0 0 0} & 41,927\end{array}$ The sinking fund recelves yearly ahout $\$ 15,000$.
ASSESSED VALUATION.-The eity's assessed valuation (sup
posed to be actual value) and tax rate have been as follows: posed to be actual vanue) and tax rate have been as follows:

|  |  | Personal | Total Assessed | Tax Rate |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Real Estate. | Property. | Valuation. | per $\$ 1.000$ |
| 1896 | .82,516,135 | \$1,777.020 | \$4,293.155 | \$20.60 |
| 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 wa tion in 1897 was about 10,000 .

## MADISON CO.-W. N. Heath, Auditor. <br> County seat is Anderson.

LOANS- Whes Dree.
68, Dec., $\$ 10,000 \ldots$. Dec., 1897
6s, Dee., $\$ 10,000 \ldots .$. Dec., 1897
68, Sept., 10,000 ..Sept. 17,1900
$6 \mathrm{~s}, \mathrm{June}, 15,000 \ldots$ June 29,1901
68, Sept., 16,000 ...Sept. 1,1902
B8, Sept.; 17,000 ... Sept. 1, 1907
GRAVEL ROAD BoNDS-
Gravel ROAD Bonds-
6 s, Sept., $\$ 11,000$. Sept. 1,1898
$(\$ 2,750$ due yearly) to 8ept. 1, 1901
Gravel Road Bonds-(Gont). 68, Sept, $\$ 275$...Sept, 1, 1902 Tax valuation, real.....18,579,505 Tax valuation, personal $8,431,305$ Total valuation 1897...27,010,810 Assessment abt, 3\% antual value. Tax rate (pex $\$ 1,000$ )........86661 Population in 1897 (est.)...71,500 $\$ 2,750$ dueyeariy) to8ept. 1, 1901 |
INTEREST on $\$ 10,000$ county bonds of 1900 is payable at the derson.
TAX FREE.- Bonds are all exempt from taxation.
MARION.- $\left\{\begin{array}{l}\text { LOUIS A, VON BEHREN, Mayor. } \\ \text { JOHN WATTS, City Clerk. }\end{array}\right.$
This city is in Grant County.
LOANS $\quad$ Amount. $\left\lvert\, \begin{aligned} & \text { Sinking fund........................ } \$ 24,000 \\ & \text { Net debt Jan. } \$ 5000\end{aligned}\right.$
 Funding $5 s$ and B8............ 61,000 4,000
Sohool 6s................... Tax valnation 1896.....6,388,765
Water debt (ineluded)... 18,500 Water-works 5s and 6s..... 18,500 Assessment is ${ }^{2}$ actual value. $\begin{array}{cl}\text { Interest payable in New York. } & \text { Tax rate (per } \$ 1,000 \text { )........ } \$ 22 \cdot 70 \\ \text { Bonded debt Jan. } 1, ~ 97 . . \$ 107,500 & \text { Population in 1890 was..... } 8,769\end{array}$ Floating debt.............. 5,000 5 Population in 1880 was....... 3,182 Total debt.................. 112,500 $\mid$ Population in 1897 (est'd)..20,000

## MARION COUNTY.-

## County seat is Indfanapolis.

LOANS-
COUNTY BOND
When Due.
JKI $\$ 200,000$
an. 1, 1898
$58, \mathrm{~J} \& \mathrm{~J}, 100,000 \ldots \mathrm{July} 1,1901$
5s, J\&D, 200,000 ...Jume 1, 1908
$4^{1}{ }^{1} 28, J \& D,{ }^{2} 200,000$. June 1, 1900
Tax valuation 1893.. $\$ 137,000,000$ Tax valuation $1892 \ldots 130,000,000$ 412s, J\&D, 200,000 . June 1, 1905 County rate. County rate.
(180, $\begin{aligned} & \text { Total tax per } 1,000 \text { )......... } 1035 \\ & \text { Population in } 1890 \text { was }\end{aligned}$
MARSHALI CO.-OSOAR R. PORTER, Auditor.
County seat is Plymouth.
LOANS-
AsYLUM BONDS

s, J\&J, $\$ 20,000 \quad |$\begin{tabular}{l|l}
Tax valuation, personl. <br>
Th, 733,425

 \$10,000 due y'rly) to July 1,1899 Assessment is 3-5 actual value. Interest payable at Trens offico. otal debt Jan, 15, 1897. $\$ 30,000$ Population in 1890 was...... 28,818 

Net debt Jan. 1E, 1897... \& 24,484 \& $\begin{array}{l}\text { Population in } 1880 \text { was....23,414 } \\
\text { Population in } 1897 \text { (est.)...28,000 }\end{array}$ <br>
R
\end{tabular}

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.
LOANSBRIDGE BONDSSOHOOL BONDSSOHOOL BONDS
6s, Nov., $\$ 7,000$.
5 s, May, $35,000$. 5 s, May, 35,000 .
5 s,
June, $7,000$. 5s, June, 7,000. (\$1,400 annuaily 1900 1, 1916 ly on June 1.) Total debt Sable

而
MONROE CO.-J. S. Woodward, Treasurer.
County seat is Bloomington.

LOANS- When Due. 6s\&5 ${ }^{128}$, J\&J, \$46,000.July,'97-08 Subject to call.
ROAD Bonds-
5 s, Nov., $\$ 25,000$....Nov. 15, 1897 $(\$ 2,500$ due yearly) to Nov. $\$ 5,1906$ INTEREST on the bonds is payable at the office of Winslow, Lanier
\& Co., New York.

MONTGOMERY CO

LOANSaUE BONDS-
6 s , F\&A, $\$ 10,000 \ldots$. Feb. 7, 1898 68, M\&N, $20,000 \ldots$ May 11, 1899

Total debt Jan. 1, $189 \quad$.. $\$ 124,114$ ax valuation, real. . . $7,115,355$ Cotal valuent perso .al. 688,150 Assessment nearly actual value. Total county tax (per $\$ 1,00$ ) $\$ 47.56$ Population in 1890 was... 17,673 Popnlation in 1896 (est.) 21,500 1

- County seat is Crawfordsville. Tax valuation, real.... $\$ 13,185,165$ $\begin{array}{lll}\text { Tax valuation, pers'al. } & 6,776,535 \\ \text { Total valuation } 1894\end{array}$ Assessment is $3_{1}$ actual value Total tax (per $\$ 1,000$ ) ....... $\$ 14 \cdot 35$ Population in 1890 was..... 28,025
Population 1894 about......30,000 INTEREST on the bonds due in 1896 is payable at the County Treas urer's office; on all others at the Chase National Bank, New York.


## MORGAN COUNTY.

County seat is Martinsville.
 5s, ...., $\$ 15,000$... (\$5,000 payable yearly Dec. 1.) Interest payable at the Merchants' Nat. Bank, Indianapolis.

Bonded debt June 1,'96 $\$ 50,000$ Tax valuation, real..... 7,500,000 Total valuation $1895 \ldots 10,000,000$ Assessment about $3_{4}$ actual value Total tax (per $\$ 1,000$ ).... $\$ 30 \cdot 162$ Population in 1890 was.... 18,643 Population in 1880 was.... 18,900
Population in 1896 (est.).. 21,000

## MT. VERNON.-

This city is the county seat of Posey County.
LOANS- When Due. | Sinking fund............. \$4,500

 Bonded debtJune 1,1896. $\$ 30,000 \mid$ Population in 1890 was.......4, 705 INTEREST is payable at the office of the City Treasurer.

MUNCIE.-George W. Cromer, Mayor.
This city is the county seat of Delaware County.
LOANS- When Due. Total general city debt
General City Debt- 1 Sept. 1, 1897............ $\$ 118,000$

 | $5 \mathrm{~s}, \mathrm{~J} \mathrm{\& D}$, | $10,000 \ldots$ Dec. 15, 1906 | Tax valuation, personal.1,999.795 |
| :--- | :--- | :--- |
| 5s, Var., | 23,000 .... Feb.\&Dec.'09 | Total valuation 1897....8,815,135 | $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 15,000 \ldots$ Dec. 15,1911 Assessment abont $1_{2}$ actual value. 5s, F\&A, 10,000 ......Apr. 15, 1912 5s, F\&A, $\quad 20,000 \ldots$ Feb. 1, 1914 . 19 Population 1890 was.........11,345 INTEREST is payable at the Third National Bank of New York.

NEW ALBANY.- $\left\{\begin{array}{l}\text { THOS. W. ARMSTRONG, Mayor. } \\ \text { T. M. McCULLOCH, Clerk. }\end{array}\right.$
This city is the county seat of Floyd County.
LOANS-
P. Ot. Payable. $\quad$ When Principal. $\overline{\text { Outstand'g }}$ Funding Bonds.......... $1893 \quad 5 \quad$ A \& 180 Oct. $15,1908 \quad \$ 40,000$ Improvement Bonds.... $1880 \quad 6 \quad \mathrm{M} \& \mathrm{~N}_{2}$ May $21,1900 \quad 50,000$ $\begin{array}{lllllll}\text { Rerund. Air Line RR. Bonds.. } & 5 & \mathrm{~J} & \& & \mathrm{~J} & \text { July } & 1,1915 \\ \text { Kent'y \& Ind. Bridge Bonds*. } & 591,000 \\ \text { M \& }\end{array}$
*The Kentucky and Indiana bridge bonds were issued by the bridge company and are endorsed by the city of New Albanv.
INTEREST on the railroad bonds and on the funding bonds of 1893 is payable in New York; on all others by the City Treasurer in New Aloany.
TOTAL DEBT, ETC. - The subjoined statement shows New Albany's total bonded debt and the sinking fund held by the eity
against the same on the first of January, 1896, 1895 and 1894 , and on against the same on the first
the first of September, 1893 :

TAX-RECEIVABLE COUPONS.-All issues of New Albany bonds carry tax-receivable coupons.
ASSESSED VALUATION. - The city's assessed valuation (from $\mathbf{1}_{2}$
to ${ }_{4}$ eash value) and tax rate have been as follows : to ${ }^{4} 4$ eash value) and tax rate have been as follows

|  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Real Estate. | Personal Property. | Total.Assessed Valuation. | City Tax per $\$ 1,000$ |
|  | ..87,359,810 | \$2,328,020 |  | \$12.50 |
| 1895. | 7,382,650 | 2,812,385 | 10,195.035 | 13.00 |
| 1894. | 7,854,525 | 2,748,755 | 10,603,280 | 13.50 |
| 1893. | 7,885,935 | 3,227,125 | 11,113,060 | 11.60 |
| 1891 | 7,669,950 | 3,613,915 | 11,283,865 | 11.50 |
| 1890 | 5,325,010 | 3,112,190 | 8,437,200 | $14 \cdot 40$ |
| 1887 | 4,894,575 | 3,133,085 | $8,027,660$ $3,725,390$ | $15 \cdot 60$ |
| 188 |  |  | 3,725,390 |  |

[^3]PERU.- ORSAND DURAND, Mayor
This city is in Miami County.
LOANS- When Due.
St T\&T 14000 Bon
6s, J\&J, \$14,000........July 1, 1910
ROAD BONDS-
68. M\&N, $\$ 8,000$.

1897-1904
( $\$ 1,000$ due yeariy on Nov. 1.)
SCHONL CITY BONDS-
6s, M\&N, $\$ 1,000$.
68, M\&N $\$ 15,000$
68, MaN, $\$ 15,000$. ...Nov. 1, 1910
Subject to call after Nov. 1, 1900
8s, J\&J. \$75,000 ......July 1, 1898
INTEREST on the water bonds and school bonds is payable in New York; on other loans at Peru.
TAX FREE.-All bonds of this city are exempt from taxation.
PERRY COUNTY.-M. A. Eberhard, Treas.
Countr seat is Cannelton.
Total debt June 1, 1897.. \$106,672 Assessment is 3 . 5 actual value.

 | Tax valuation, person...3, 998,905 | $\begin{array}{l}\text { Population in } 1890 \text { was....18,240 } \\ \text { Population in } 1896 \text { (est.) }\end{array}$. 22,000 |
| :---: | :---: | :---: |

PORTER CO.-M. J. Strichfield, Auditor.
County seat is Valparaiso.
$\begin{aligned} & \text { LOANS- } \\ & \text { COURT HoUse Bonds-- When Due. }\end{aligned} \begin{aligned} & \text { Sinking fund.......... } \\ & \text { Net debt Feb. } 1,1897\end{aligned} \$ 44,329$ 5s. Aug., $\$ 39,000$.....Aug. 1,1900 5s, July, 7,000........1896-1904 Interest payable at Valparaiso. Total debt peb. 1, 1897.... $\$ 46,000$

Total debt Jan. 15, 1897. \$113,000 Net debt Jan. 15, 1897.... $\begin{array}{r}5,000 \\ \text { Ninking fund. }\end{array}$ Total water debt (incl.) . $\quad 75,000$ Tax valuation, real......1,717,710 Tax valuation, personal. 898,175 otal valuation $1897 \ldots .2,615,885$ Assessment about $2_{2}$ actual value. Lotal tax (per $\$ 1,000 . . . . . .$. Population in 1880 was .... 5,280 Population in 1897 about... 11,000

PULASKI COUNTY.-County seat is Winamac.
LOANS- When Due. $\quad$ Tax valuation, real .... $\$ 4,988,205$ Court Interest payable at Chicago. Total valuation $1895 \ldots 5,961,985$ Bonded debtJune 1, 1896. 862,000 Assessment about 12 actual value Floating debt............... 1,01 Total tax (per $\$ 1,00$,........ 18 Sinking fund assets $\quad 7,709 \mid$ Population in 1896 (est.)....15,000 Net debt June 1, 1896....... 56,092

RANDOLPH CO.-Wm. A. Wiley, Auditor. County seat is Winchester.
COUNTY BON
When Due. Net debt Feb. 1, 1897 \$4,665
6s, M\&S, $\$ 10,000$... Sept. 13, 1898 Interest payable at Winchester. Total debt Feb. 1, $1897 \ldots . . \$ 10,000$ Sinking fund ax valuation, real. .... 10,300,360
$\qquad$ Total valuation 1896...15,976,190 Assessment about $3_{4}$ actual value Total tax (per $\$ 1,000$ ) ...... $\$ 14 \cdot 11$
Population in 1890 was Population in 1890 was.....28,085
RICHMOND.- $\begin{aligned} & \text { JAMES S. OSTRANDER. Mayor. } \\ & \text { JOSEPH H. WINDER, Clerk. }\end{aligned}$
County seat of Wayne County.
LOANS- When Due,
$5 \mathrm{~s}, \ldots \ldots, \$ 7,000 \ldots$............ 1,1899 Total debt May 1, 1897.... $\$ 78,000$ PARK BONDS- $\$ 5,500$ July 1,1898 Net debt May 1, 1897........... 70,918 ( $\$ 500$ due yearly) to Jnly 1, 1908 Total valuation 1897...11,467.910 $4 \mathrm{~s}, \ldots \ldots$. . $\$ 10,000$.....Apr. 1, 1915 Assessment about $1_{2}$ actual value. 4 s (Subject to call after 1905) Population 1890 was.........16,608 INTEREST is payable at National Park Bank and at the Merchants Exchange National Bank, New York.

SOUTH BEND.-W. A. Rutherford, City Treasurer.
This is the county seat of St. Joseph County.
Total debt July 1, '97. $\$ 261,000 \mid$ Assessed valuation.... $\$ 14,020,760$ Water debt (incl.)..... 221,000 True valuation (est.).. $25.000,000$ $\begin{array}{ll}\text { Net debt July 1, 1897. } & 240,200 \\ \text { Copulation } 1890 \ldots \ldots . . . . . . . . .21,819\end{array}$


SPENCER COUNTY.-J. G. Rimstick, Aud'r.
County seat is Rockport
Floating debt Aug. 1, '97 $\$ 120,000 \mid$ Total valuation $1897 \ldots \$ 7,096,515$ Tax valuation, real......5,293,915 Total valuation 1880... 4,761,561 Tax valuation, personal. 1.802,600 Population in 1890 was.....22,060 rate (per \&1,000) 1896 \$1560

## SULLIV AN COUNTY.-J. R. Riggs, Aud'r.

 County seat is Sullivan.Gravel road bonds...... $\$ 205,681 \mid$ Actual valuation abt. $\$ 25,000,000$ Ditch and levee. ........ $80,466 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was......21,877 }\end{aligned}\right.$ Infirmary bonds......... 20,000 Population in 1880 was...... 20,33 Bonded debt Aug. 1,97 306,147

TERRE HAUTE.- \{FRED. A. ROSS. Mayor.
Terre Haute is the county seat of Vigo County

## LOANS-

When Due. I Interest payable in New York. 4 s . $\$ 50,000$ Bonded debt Feb. $1,97.917$. $\$ 345,000$ FUNDING BONDS (1890-1895)- Street impt. bonds (add'l) 151,557 4 $1_{2}$ s, J\&J, \$182,000.....1897-1909 Tax valuation, real..... 14,597,980 $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 123.000 \ldots . . \mathrm{May} 1,1915$ Total valuation $1896 \ldots 20,522,060$ 48, REFUNDING BONDS$4 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 40,000 \ldots . . . . . . . . . . . . . . . . ~$
(Subject to call after 1906. .

STREET IMPROVEMEET BONDS
6s, J\&J, \$122,312....... ${ }^{1}, 0$ yearly
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 29,245 \ldots \ldots \ldots{ }^{10} 10$ yearly

A ssessment is $1_{3}$ actrial value. State \& Co. tax (per \$1,000) . $\$ 13 \cdot 00$ City tax (per $\$ 1,000$ )......... $12 \cdot 0$ Population in 1890 was..... 30,217
Population in $1 \times 80$ was.....26,042 Population in 1897 (est.).... 40,000

TIPPECANOE CO.-G. A. JAMIESON, Auditor.

County seat is Lafayette.
LOANS -
When Due. 55, M\&N, $\$ 175,000$ May 20,1903 Grayel Road Bonds68, var., $\$ 26,500 \ldots . . . .1897-1901$
5 s , var. 11,000 Total debt J, $000 \ldots . . .1897-1900$ Sinking fund 29, '97. \$175,000 Net debt Jan. 29, 1897. 112,663

Population 1897 (est.) ....... 41,000
INTEREST on the court house bonds is payable in New York; on
TIPTON COUNTY.-County seat is Tipton.
LOANS-
When Dwe.
URT HOUBE BONDS-
5s, J\&J, $\$ 150,000 \ldots . .5$ July 1, 1896 (Part due yearly) to July 1, 1913
Total debt June 1, $1896 . . \$ 210,000$

INTEREST is payable at the Third Natlonal Bank, New York.
UNION CO.-James C. Rose, Treasurer.
County seat is Liberty inh
LOANS58, M.kN, $\$ 15,000$ May 1,1898
( 85,000 due yearly) to May 1,1900 $(\$ 5,000$ due yearly) to May 1, 1900
58, Fibb.. $\$ 50,000 \ldots . .$. Feb. 1, 1910 Total subject to call Feb. 1, 1900 Total debt Jan. 1, 1897....\$70,000 ITEREST The $\$ 20,000$ bond Population in 1880 was .... 7,006 INTEREST on the $\$ 20,000$ bonds is payable in New York; on others
at Llberty, Ind.

Valparaiso.-J. W. Halladay, Clerk.
Is the county seat of Porter County.
Tot, cen. debt Aug. 1, $97,871,400 \mid$ Population in 1890 was......5,090 Tax valuation 1896.... $2,300,000$
Feal valnation.......... $10,000,000$

VANDERBURGH CO.-I.H. LEGLER, Aud. County seat is Evansvill
LOANS-
COURT HOUSE BONDS- CoUKI HoUsE BoNBs
59, M\&N, $\$ 100,000$...May 1,1904

(8ubject to call after May \begin{tabular}{l}
(subyect to call after May 1,1899 ) <br>
$58, J$ J.J. <br>
\hline

 100,000 . Jan 1,1910 

5s, JikJ, $\$ 100,000 \ldots . . . J a n . ~ 1, ~$ <br>
Sa, J\&J, $220,000, \ldots . J a n . ~ 1, ~$ <br>
\hline
\end{tabular}

 Total debe Jam. 1, 1897. \$595,000
 INTEREST is payable in New York.

VIGO COUNTY.-Comnty neat is Terre Hante.
LOANS- When Dise. $\left\lvert\, \begin{aligned} & \text { Net debt June 1, } 1896 . . ~ \$ 300.000\end{aligned}\right.$ 53, M \& N. $\$ 80,000$. . 1894 to 1911 Tax valuation, real..... $22,479.640$ 53, June 2, $160,000 . .1894$ to 1898 Taxal valuation 1894...32,069,710 5s, M \& 8, 90,000 . 1898 to 1906 Total debt June 1, 1896 .. $\$ 8200,000$ Sinking tand assets........ $20,000 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was.....50, } 50,195 \\ & \text { Population in } 1894 \text { (esk)....55,000 }\end{aligned}\right.$ INTEREST is payable by the Central Trust Corapany, New York.

## W ARRICK CO.-Connty seat is Boonerille.

County has no bonded debt. $\quad$ Asseasment is near 3actual valne. | Floating debt............ |
| :--- |
| Tax valuation, |
| 2, 232,302 |
| 03,000 | Tax valination, reah.... $1,403,060$

Tax Faluation, personal $1,730,335$ $\begin{array}{lr}\text { Tax valuation, rallrosd } & 484,225 \\ \text { Total Faluation } 1895 \ldots . & 6,617,620\end{array}$

WARSAW.-Geo. Moon, Mayor.
This olty in in Koselnalio vounty.
Total delvt Jan. 1, 1897.... $812,000 \mid$ Total valuation $1896 \ldots \$ 1,635,885$ Sinking fund ................. $\quad 7,900$

Total tax (per $\$ 1,000$.......... $19 \cdot 20$



## WASHINGTON.-This clty is in Daviess County.

LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation, real..... } 82,198,230 \\ & \text { Tar valuation, }\end{aligned}\right.$


 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.
WAYNECOUNTY.-AloNzo MARsHALL, Aud. County seat is Richmond.

LOANS- When Due.
COURT HOURE Bonds-
5s, semi-an., \$125,000_1905-1909 ( $\$ 25,000$ dile yearly on July 1. ) 53, semi-an., $\$ 100,000$. 1910-1913 $41_{2 s, z e m i-a n ., ~ \$ 50,000 . A n g, ~ 1, ~ 1900 ~}^{40}$
 (\$25,000 due yearly on Aug. 1.)
Bonded febt Feb. 1, 1997 . 375,000 Floating debt............... 80,000

## Wells Co.-G. W. Studabaker, Auditor

 County seat is Bluffon.Total delt Jume 1, 1897 $\$ 122,000$
Tax walration 1896...12,114,305 Tax valuation 1896.... 12,114,305
Real valuation..........25,000,000

## WEST INDIANAPOLIS.-Marion County.

This elty has been annexed to Indianapolis and debt sasumed by the

W HITLEY COUNTY.-W. E. Meyers, Treas. County seat is Columbia City. New courthouse 5 s,due' $99 . \$ 33,000 \mid$ Tax valuation, real. ... $86,634,030$ Bonded debt June 1, 1897. 33,000 Total debt June 1, $1897 \ldots . . .51,525$ Tax valuation, pers'1... $1,903,435$ Population in 1890 was....17,768

## ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the state or Indiana whesented are noteng the foregoing detailed reports. We also add the population from the U . S . Census of 1890 :

| catio | $\begin{gathered} \text { Bonded } \\ \text { Debt. } \end{gathered}$ | $\begin{aligned} & \text { Float'g } \\ & \text { Debt. } \\ & \$ \end{aligned}$ | $\begin{gathered} \text { Sinki } \\ \text { Fun } \\ \$ \end{gathered}$ | $\begin{gathered} \text { Free } \\ \text { Gravel } \\ \text { Rd. Bonds. } \\ \$ \$ \end{gathered}$ | lationo |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Albion, Noble | 13,000 |  | 1,643 |  | 1,229 |
| Aurora, Dearbor | 23,000 |  | 3,086 |  | 3,929 |
| Benton County |  |  |  | 0 |  |
| Boone County. | 35,000 |  |  | 81,000 | 26,572 |
| Bowling Green, | 12,000 |  |  |  | 467 |
| Brookville, Fra |  |  |  |  | ,028 |
| Brown County | 11,000 |  |  |  |  |
| Butler, Dekalb | 16,900 | 2,000 | 1,128 |  | 2,521 |
| Cannelton, Per | 2,400 | 8,731 | 1,020 |  | 1,991 |
| Cass County |  |  |  |  | 31,152 |
| Carroll Count | 110,000 | 12,000 |  | 39,000 | 20,021 |
| Cicero, Ha |  |  |  |  |  |
| Comner | 45,000 |  |  |  | 48 |
| Covington, Foun | 16, |  |  |  |  |
| Danville, Hendri |  | 26,016 |  |  |  |
| Dekalb County |  | 54,322 |  |  | 24,307 |
| Elwood, Madison |  | 4,000 | 300 |  |  |
| Fairmount, Gran | 14,700 | 411 | 707 |  | 462 |
| Fayette County | 62,000 | 4,683 |  | 8,32 |  |
| Fuiton County |  | 19,500 |  |  | 16,746 |
| Goshen, Elkhart | 12,000 | 13,000 |  |  | 6,033 |
| Hancock County | 4,000 | 120.000 |  |  |  |
| Haughville, |  |  |  |  | 2,179 |
| Hendricks Count | 10,000 | 6,983 |  |  | 21,498 |
| Jasper County | 122,500 |  |  |  | 16, |
| Jennings | 61,800 |  |  |  |  |
| Kendallvile, Ni | 13,0 | 5,800 |  |  |  |
| Lagrange, Lagrange |  |  |  |  | 84 |
| Lebanon, Boo | 21.000 | 2,500 | 2,240 |  | 3,6 |
| Martins |  |  |  |  |  |
| artin County | 73,000 |  |  |  | 13, |
| Mlami County | 23,000 |  |  | 8,00 | 25,823 |
| Mishawaka, St. J | 14,000 | 39,000 | 2,000 |  | 3,371 |
| New Castle, Henry Co | 35,000 | 1,000 |  |  | 2,69 |
| North Vernon, Jeunin | 16,000 |  |  |  | 2,012 |
| Owen Coun |  | 3,000 |  | 12,90 | 15,040 |
| Portland | 16,000 |  |  |  | 3,725 |
| Princeton, Gib | 15,000 | 1,000 | 1,958 |  | 3,076 |
| Rensselaer, Ja | 16,000 |  | 1,286 |  | 1,455 |
| Ripley County | 24,000 | 14,556 |  |  | 19,3 |
| Rush Count | 60,000 |  |  |  | 19,03 |
| St. Joseph Count | 20,000 |  |  |  | 12,457 |
| Salem, Washing | 15,000 | 2,502 | 1.455 |  | 75 |
| sott County | 15,000 |  | 3708 |  | 7,833 |
| Seymour, Jackso | 25,500 |  | 2,608 |  | 5,337 |
| helbyvile, Shel | 26,000 | 1,000 |  |  |  |
| Tipton, Tipton Co. ${ }^{\text {Unity, Randolph }}$ | 67,000 |  | 3,000 |  | 2,681 |
| Vincenues, Kı | 64,000 |  | 1,700 |  |  |
| Wabash County |  | 20,000 |  |  |  |
| arren County |  | 20,000 |  | 79,00 | 10,95 |
| ng |  |  |  | 19,550 | 18,619 |
| Hiliamsport, W | 11,500 |  |  |  |  |
| inchester, R | 17,000 | 1,471 | 3,369 |  | ,01 |

## State of Illinois.

## DEBT, RESOUROES, \&c.

Organized as a Territory (Act Feb. 3, 1809)
March 1, 1809
Admitted as a State (Act April 18, 1818)
Dec. 3, 1818
Total area of State (square miles)
56,650 :
State Capital
Springfield
Governor (term ends 2d Monday Jan. 1901) - John R. TannerSec. of State (term ends 2d Mon. Jan. 1901) - James A. Rose Treasurer (term ends 2d Mon. Jan. 1899) - - Henry Hortz Legislature meets biemnially 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 minols 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 January 1, 1897, no bonded debt, except $\$ 18,500$ bonds which have ceased to draw interest, but have not yet been surrendered for payment.
ASSESSED VALUATION.-The total assessed valuation has been as follows in the years named.

 DEBT LIMITATION.-No State has developed a greater repugnance to the creating of debt than Illinois, 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 Constitation of 1848 contains no rererence
to municipalities, but has in it stringent restrictions limiting to $\$ 50,000$ the power of the Legislature to ereate State debt, except in case of war, invasion, etc., 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 basis settled.
FIRST, as to the State, the provisions are not very unlike the provislons of the Constitution of 1848, except that as to the limit for casual defloits and failures of revenue, the aggregate which can be created is very properly raised 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 restrictions 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:
Section 18. * * * * * Provided, the State may, to meet casual deficits or failures in revenues, contract debts never to exceed in the aggregate $\$ 250,000$; and moneys thus borrowed shall be applied to the and to no other purpose were obtained, or to pay the debt thus created, repelling invasion, suppressing insurrection or defending the state in war (for payment of which the faith of the State shall be pledged), shall be contracted unless which the faith of the state shall be pledged), shall election have been submitted to the people, and have received a majority of the votes cast for members of the General Assembly at such election The General Assembly shall provide for the publication of said law for three months at least before the vote of the people shall be taken upon the same; and provision shall be made at the time for the payment of the interest annually as it shall accrue, by a tax levied for the purpose or from other sources of revenue; which law, providing for the payment of such interest by such tax, shall be irrepealable until such debt be paitted to the people with the law suthorizing the debt to be contracted Section 20. The State shall never pay assume or become responsible its credit to or in aid of any public or other corporation, association individual.
Nothing needs to be added in explanation of the foregoing. The pro visions seem to be explicit and to guard most wisely the creation of state debt.
SEOOND, municipal indebtedness is regulated only in the Constitution of 1870. In thatinstrument the subjectis dealt with in all its phases. First is a provision in Article 8, Section 3, forbidding the General Assembly and overy municipality from making any appropriation in aid of any sectarian purpose. Second is a "separate section" forbidding any such municipality from becoming a subscriber to the stock of any railroad do. or to loan its credit. Third is the broad and general provision, gection 12, Article 9, which limits the indebtedness of all municipali ties to 5 per cent " on the value of the taxable property therein," \&o We give these sections below:
Article 8, Section 3. Neither the General Assembly nor any county ever make any appropriation, or pay from any public fund what shal anything in aid of any church or seetarian purpose, or to help support or sustain any school, academy, seminary, college, university, or other literary or scientific institution controlled by any church or sectarian denomination whatever; nor shall any grant or donation of land, money or other personal property ever be made by the State, or any such public corporation, to any church or for any sectarian purpose.
ther municipal corporation shall be allowed to become ind district or manner or for any purpose, 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 last assessment for State and county taxes, previous to the incurring of such indebtedness. Any county, city, school district or other municipal corporation incurring any indebtedness as aforesaid shall before, or at the time of doing interest on such debt as it falls due, and also to pay and discharge the principal thereof within twenty years from the time of contracting the same. This section shall not be construed to prevent any county, city, their bonds in compliance with any vote of the people which may have been had prior to the adoption of this Constitution in pursuance of any law providing therefor.
SEPARATE Sections. [Municipal subscriptions to railroads ete.] No subseriber to the capital stock of any railroad or private corporation, or make donation to or loan its credit in aid of such corporation, provided, however, that the adoption of this article shall not be construed as affecting the right of any such municipality to make such subseriptions where the same have been authorized, under existing laws, by a vote of the people of such municipalities prior to such adoption.
The foregoing limitation to 5 per cent is general, as will be seen-that 1s, it applies to all municipalities. With this limitation preserved the Legislature has passed general laws authorizing the city council in cities and the board of trustees in villages to issue bonds for corporate purposes, for refunding and consolidating debt, for water works, etc.; and the county board of any county has been authorized by general statute to issue, when it deems it necessary, county bonds, after sub jecting the matter to the legal voters of the county at a general election. at which a majority vote is required as a prerequisite of the issue. In all these general laws, however, it is provided, according to Section 12, Article 9, of the Constitution, that in no case must the aggregate indebtedness exceed five per cent of the taxable property therein.
Improvement bonds.-There is a kind of improvement bond author. zed in some cases which is made a special lien on the land benefitted and to which the 5 per cent limit-has no reference. We refer to cases which come under the law entitled "To divide cities and villages subject "to overflow into improvement districts." This statute provides that any such city or village or part thereof may be laid off into an improvement district for the purpose of draining, raising 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, etc., to be charged must endorse upon the back of such bond his consent ander 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 named 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 office 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 for all this machinery, one should study also the previous statute (page $299, \& c$.) which authorizes cities, \&c., to protect themselves from over flow 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 instal ments.

POPULATION OF STATE.-The population of Illinois has been reported as follows in the years named.


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 $24 \cdot 32$ per cent.

## Cities, Counties and Towns <br> in the <br> STATE OF ILLINOIS.

NOTE-For reports not found in alphabetical order among the following, see "Addition al statement"" at the end of this state.

ALEXANDER CO.-John F. Rector, Clerk.
The bonds below described are registered with the Auditor.
 INTEREST on bonds due in 1915 is payable in New York; on
others by the state Treasurer, Springfield. EQUALIZED VALUATION in 1896 was $\$ 2,324,372$. The State
tax (per $\$ 1,000$ ) in 1886 was $\$ 5 \cdot 30$, property is assessed at about one-third of its actual value.
POPULATION in 1890 was 16,563 ; in 1880 it was $14,808$.
ALTON.-This city is in Madison County.

| LOANS. $\qquad$ When Due. | Total debt (last returns) . $\$ 60,500$ Tax valuation, real ......1,303,240 |
| :---: | :---: |
| 4s, F\&A, \$4,500....Aug. 1, 1898 | Tax valuation, personal . 404,235 |
| 4s, J\&J, 14,000....July 1, 1909 | Total valuation..........1,707,475 |
| 4s, F\&A, 6,000.... Aug. 1, 1910 | Assessed valuation $1_{3}$ of actual val. |
| ... 2,000...July 1, 1911 | Total tax per \$1,000 ........ $\$ 40 \cdot 40$ |
| Interest payable at Alton. | Population in 1890 was.....10,294 |

AMBOY.-A. J. Tompkins. Supervisor.
This township is in Lee County. The bonds deseribed are registered with the State Auditor.

LOANS- When Due. $\mid$ Net debt Sept. 26, 1897.. $\$ 105,500$ lus, July 1, $\$ 1,500 \ldots . . .$. Past due Fs, July $1, \$ 103,500$.July 1, '07-'12 6s, July 1, \$103,500.July 1, '07-'12
(Part due yearly.) Tax valuation, personai. 58,760 Total valuation $1896 \ldots . .447,076$
Population in 1890 was......3,139 INTEREST is payable by state Treasurer, Springfield.

## AROMA.-Henry Y. Swan, Supervisor.

This township is in Kankakee County.
LOANS- $\begin{aligned} & \text { When Due. } \text { Assessment about } 1_{a} \text { actual value. } \\ & \text { State tax (per } \$ 1,000\end{aligned}$
 Subject to call at any time. $\mid$ Town tax (per $\$ 1,000$ ) ....... 20.00 Total debt Feb. 1, $1897 . . \$ 22,000$
Tax valuation $1895 \ldots \ldots . \$ 220,000$ Four thousand dollars of the township's debt are paid off each year. INTEREST
at New York.

## AURORA.-L. K. Scott, City Clerk.

Aurora is in Kane County.
LOANS- When Due 5 s , Fs A 940,000
LOANS
When Due. $5 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 46,000$.
Feb. 1, 1905
$\frac{5 s, \mathrm{~F} \& A, \$ 46,000 \ldots . . \mathrm{Fe}}{b \$ 1,000 \text { coupon bonds }}$
INTEREST on water bonds is payable at the First National Bank, Ne
TAX EXEMPT,-All bonds are free from taxation.
TOTAL DEBT, ETC-The total city debt in January, 1897, was
$\$ 168,000$; sinking fund assats, $\$ 5.755$; net debt, $\$ 162,245$. Total township debt (last returns) $\$ 48,000$.
ASSESSED VALUATION.-In 1896 the city's total assessed valu $\$ 3,608,463$. The township's assessed vi, 000 ), $\$ 55 \cdot 50$; in 1891 it was was $\$ 3,093,375$; of personal property, $\$ 1,143,061$. total $\$ 1,236,436$. Property is assessed at 20 per cent of its actual value.
BONDS ILLEGALLY ISSUED.-"Many years ago bonds were declared illegal by the Supreme Court of the United States in a suit instituted by the town of Ottawa, which issued similar bonds under the
same act of the Legislature of the State of nlinois, 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 1897 (estimated), 27,000 . 11,873; in 1870 was 11,162. Population 1897 (estimated), 27,000.

AURORA SCHOOL DISTRICT No. 4.-
LOANS- When Due. |Total debt (last returns) . $\$ 38,000$ ScHooL BONDS-1895. $1903-1907 \left\lvert\, \begin{array}{ll}\text { Tax valnation 1894...... } 1,288,989 \\ \text { Real valuation }\end{array}\right.$
 Interest payable in New York. $\qquad$
BEARDSTOWN.-This city is situated in Cass County. LOANS- When Due. Floating debt ............. $\$ 20,500$ REFUNDING BONDSWATER BONDS.AdO, \$25,000. Apr. 1, 1908 Bonded debt Mar. 11896 . $\$ 121,500$

## BELLEVILLE.- \{E. F. WINKLER, Mayor.

This city is in St. Clair County.
LOANS.- $\qquad$
MRE 88400 MDS
4., M\&8, $\$ 84,000$.... Sept. 2, 1909 $4 \mathrm{~s}, \mathrm{JkJ}, 40,000 \ldots . \mathrm{Jan}$ 1, 1910 subject to call after Jan. 1, 1900 Intereat payable at Belleville.
Total debt Aug. 1, 1897 .. $\$ 124,000$
tatal debt Aug. 1, 1897.. $\$ 124,000$ .

BEMENT.-This township is in Platt County. The bonds described are registered with the Btate Audltor.
LOANS-
63, July 1, $\$ 38,000$.
When Due. .. Past due. ..Past due. 0s, July 1, \$1,000.
INTEREST
INTEREST is payable by the State Treasurer, Springtleid.

## BIG LAKE SPECIAL DRAINAGE

 DISTRICT.-This district is in Jackson County. BLOOMINGTON,-\{DANIEL F. FOSTER, Mayor.
Bloomington is in McLean Counity. The elty owns its water works
LOANS-
ROANOAD Bosms lasued to St. L.
Jack. \& Chle. R. R.-
Jack. ह. Chle. R. R.-
but subject to call atter 1897
Water Works-
83, JdkJ, $815,000 \ldots . .$. July $1,: 897$
Bonded debt Apr. 1, 1897 .. 852,500
INTEREST on rallroad bonde Amerlean Sxeliange Naational Bank; on water worka York by the Treasurer.

## BLOOMINGTON SCHOOL DISTRICT.

- C. Rayburn, 'I reasurer Board of Education.

LOANS - When Due. ${ }^{58,}$ J JeD, $\$ 10,000$.....June 1,1908 BUILDISG AND Improv. BoxDs $\quad$ Ronded debtsept. 1, $97 \ldots \$ 55,000$

 58, J\&D, 10,000 .....June 1, 1907 |

## BLUE ISLAND.-N. A. Cool, Treasurer.

Blue Island is in Cook County.
Total delit Ang. 1, 1897...825,000 |Assesament about 1, actual value.
Water debt (Inclided) ..... 17,000 Population in 1890 was......2,521

## BRIMFIELD.-

This townahip is in Peoria County. The bonds described are regist LOANS- When Due. ${ }^{\text {SA, J\&JJ, } \$ 47,000 \text {......July } 1,1895}$ 58, July 1, 817,000 ....July 1, 1897 Bonded debt Aus 1, 1897, 867,000 (Part due yearly) to July 1, 1904 Population in 1890 was.... 1,589 INTEREST is payable by the State Treasarer, Springtleld.

## CAIRO.- \{ C. R. WOODWARD, Mayor

This citt is in Alexandria County.
aubject to compromise at the rate of fifty cents on the dollar after adding due coupons and interest on them to date of compromise. In making op debt statement they are given that valuation.

## LOANS-

Gs, J\&DIN $\$ 54,100$.......Jand. 1, 1914
INgTALMENT BOY....J.
S, J\&JJ, $839,821 \ldots . . .$.
RALEROAD
88, J\&J, $\$ 3,000$...
88, F\&A, $\$ 2,000$.
INTEREST on reglatered bonds is pald by State Treasurer, Spring

CANTON UNION SCHOOL DISTRICT. This distriet comprises about ten square miles of Fulton County,
including the whole city of Canton.

LOANS- 1895 Then Due. 5 SCHOJ, $\$ 18,000$........1907-1915 ( $\$ 2,000$ due yearly on July 1.
Interest payable in New York.

Bonded debt Feb. 1, 97.. $\$ 38,000$ Tax valuation 1894...... \$941,761 Real valuation
Population 1895 (est.)....., $6,10,0000$

## CHAMPAIGN.-C. J. Stratle, Mayor.

This townshlp is in Champaign County. The bonds described are registered with the State Auditor.

| LOANS - | When Duce. | Total debt Jan. 30, '97. \$34,500 |
| :---: | :---: | :---: |
| SEWER BOND |  | Tax valuation 1896.... 1,000,800 |
| 8, ......, \$5,000. |  | Assessment about $1_{5}$ actual value. |
| Funding Bonds - |  | Tax rate (per \$1,000) ...... \$27.00 |
| 5s, J\&J, \$30,000. | 1909-13 | Population in 1890 was.....66,619 |
| Subject to call. |  | Population in 1880 was..... 5, 5,909 |
| Bonded debt Jan. 30,97 | \$30,000 | Population 1897 (estimat.) -10,000 |
| Floating debt | 4,500 |  |
| INTEREST is payable | e by the S | Treasurer, Springfield. |

## CHARLESTON.-J. K. Rardin, Supervisor.

This city is in Coles County and is part of the town of Charleston. The bonds described are registered with the State Auditor.

 | 5 s. |
| :---: | :--- |
| TOWE REFUNDEGG BONDS | 429s, ....... \$56.000........... 1917 Population in 1892 was.

INTEREST is payable by the State Treasurer, Springfield.
ASSESSED VALUATION, - In 1894 the total assessed valuation for the towniship was $\$ 760,529$ and for the city was $\$ 520,215$, property being assessed at about 10 per cent of its actual value. Total tax rate (per $\$ 1,000$ ) for the city was $\$ 8^{\circ} 49$, and the average rate for the

CHICAGO.- OARTER H. HARRISON. Mayor. $^{\text {H. }}$
This city is in Cook County. It will be noticed that all the bonds bearIng a high rate of interest fall due within the next two years, making terfally by refunding them at a much lower rate.


LOANS- When Tue Whe LOANS$7 \mathrm{~s}, \mathrm{JkJ}, \quad \$ 150,000$ July $1,1899 \quad 7 \mathrm{~s}$, J\&J, $\$ 70,000$ July 1,189
 City Hill BoNDS- 178, J\&J, 198,000 July 1,1899 78, A\&O, $\$ 100,000$ Oct. 1,1898 J8, J\&J, 100,000 July 1, 1916 RIVER IMPROYEMENT BONDS 189 $4 \mathrm{~g}, \mathrm{JdJ}, \quad 82$
 7 s , JdJ. Bonds (R)-



| JdkJ, | 145,000 July 1, 1908 |  |
| :---: | :---: | :---: |
|  |  | 48, Jded, $1,026,000$ Jan. 1,1921 | SEWERAOE BOXDS July 1, 1910 HYDE PARK-W NTER BONDS-

 4s, g, J\&J, 782,500 July 1, 1912 TOWN OF LAKE WATER BONDSTUNYRL BoNDS (P)- ( 15,000 due ye'rly) to Apr. 1, 1902

 Bonds of 1893 and all subsequent issues are payable in gold.
INTEREST. - Interest on the Cuicago eity bonds is paid in New
TOTAL DEBT, SINKING FUNDS; ETC.- The subjoined statement shows Chicago's total debt, and the stmking fund held by the city against the same, on each of the dates name

Tot. bonded debt. $\$ 17,013,950$. Jan. $1,1897 . \quad$ Jan. $1,1896$. Jan. $1,1895$. | Sot.bonded debt. $\$ 17,013,950$ | $\$ 17,078,950$ | $\$ 17,188,950$ | $\$ 17,722,950$ |  |
| ---: | ---: | ---: | ---: | ---: |
| Sinking funds $\ldots$ | $1,577,754$ | $1,205,952$ | $1,090,672$ | 358,229 |

Net debt. $\ldots \overline{\$ 15,436,196} \overline{\$ 15,872,998} \overline{\$ 16,098,278} \overline{\$ 17,364,721}$ The floating debt of the eity on January 1, 1897, was $\$ 4,525,567$; a The city's water debt on January 1, 1897 (included in the above total), was $\$ 4,202,000$.
CITY PROPERTY - The dity owns buildings and real estate of the 336,659, and an electric-light system.
DEBT LIMITATION.-The city's debt is, limited by law to 5 per Assessors.
ASSESSED VALUATION.-The city's assessed valuation (which is ahout one-tenth its cash value) and tax rate for city purposes have been as follows:

| Years. | Real Estate. |  |  | Oity |
| :---: | :---: | :---: | :---: | :---: |
| 1896... | 195,684,875 | 48,672,411 | 244,357,286 |  |
|  | 192,498,842 | 50,977,983 | 243,476,825 |  |
| 1894 | 190,163,364 | 56,462,078 | 246,625,442 | \$47.60 |
| 1893 | 189,299,120 | 56,491,231 | 245,790,351 | 46.08 |
| 1892 | 190,614,636 | 83,117,502 | 243,732,138 | 49.82 |
| 1890 | 170,553,854 | 48,800,514 | 219,354,388 | 43.52 |
| 1888. | 123,292,358 | 37,349,369 | 160,641,727 | 5.63 |

* Includes valuation of railroad property, which for 1896 was \$13,$713,112$.
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 thelr proportion of State and county taxes, and for certain improve-
ments, the city in its corporate capacity not belng assessable for these ments,
purposes
CITY'S GROWTH.-The eity's growth in population, wealth and Indebtedness appears from the following:

| Year． | Population． | Valualion． | City tax raised． | Bonded debt |
| :---: | :---: | :---: | :---: | :---: |
| 1897 | \＄1，928，000 | \＄244，357，286 |  | \＄17，013，950 |
| 1896 | 1，778，960 |  |  | 17，078，950 |
| 1895 | 1，616，635 | 243，476，825 |  | 17，188．950 |
| 1894 | 2，000，000 | 246，625，442 |  | 17，722，950 |
| 1893 | 1，700，000 | 245，790，351 | \＄11，810，969 | 18，431，450 |
| 1890. | 1，099，850 | 219，354，368 | 9，558，334 | 13，545，400 |
| 1880. | 503，185 | 117，133，643 | 3，899，126 | 12，752，000 |
| 1870. | 306，605 | 275，986，550 | 4，139，799 | 11，041．000 |
| 1860. | 109，206 | 37，053，512 | 573，315 | 2，336，000 |
| 1850. | 28，269 | 7，220，249 | 25，270 | 93，395 |
|  | CHICA | SANITARY | DISTRICT． |  |

This district was organized in 1889 and it inoludes practically the entire city of Chicago and the greater part of the towns of Lyons and cicero．
When Due．
LOANS－
5 s, M\＆N，$\$ 1,500,000$ ．Nov．，＇98 to＇12 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 2,650,000$ Jan．，＇98 to＇ 14 $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 2,550,000$ ．July＇ 98 to＇ 14
 （\＄200，000 due yearly．）

## CLARK COUNTY．－

## County seat is Marshall．

LOANS－When Due． CoURT HoUse Warrants－ $6 \mathrm{~s}, \mathrm{Jan} ., \quad \$ 30,000 \ldots .$. part yearly （Subject to call at any time．） 6 s, May，$\$ 30,000 \ldots .$. May 1， 1900 TowNSHIP REGIS．BoNDS－ Bonded debt Jan．1， $96 . . .{ }^{2} 0,752$

Floating debt．
Total debt Jan．1，189．．．．．$\$ 30,000$ ＇nship bre（ad），1896．．．60，752 Tax valuation $1896 \ldots . .1,602,134$ Assessment is $1_{5}$ actual value． Ropulat（per $\$ 1,000$ ）．．．$\quad 12 \cdot 70$ Population in 1890 was．．．．21，899
Population in 1880 was．．．．．21，894
$4^{1}$ ²s，J\＆J，＇\＄855，000．Jan．1，＇98－＇16 $41_{2} s, J \& J, \$ 800,000.1898$ to 1917 （ $\$ 40,000$ yearly on Jan．1．）
Total debt Mch．，1896．$\$ 11,950,000$ Total debt Mch．，1896．\＄11，950，000 Tax valuation $1894 \ldots 244,253,105$ Population 1895 about．．1，750，000

INTEREST on the registered bonds due 1900 and on the township bonds is payable at the State Treasurer＇s office；on all other bonds at the County Treasurer＇s office．

COOK CO．－D．D．Healy，Pres．Board of Com． Cook County contains the City of Chicago．
LOANS－When Due．Refunding Bonds－
S．J\＆J Housk bonds 5s，J\＆J，$\$ 750,000 \ldots$ Jan．1， 1899 s，M\＆N 150000 May 1， 1905 UNDING BONDS－ （ 67,500 ，1，012，500．May 1， 1898 4s，M\＆s，$\$ 550,000 \ldots$ Mar．1， 1898
（ $\$ 50,000$ due y＇rly）to Mar．1， 1908 INTEREST．－Interest on all bonds is payable in Chicago．
TOTAL DEBT．－The total debt on July 1,1897 ，was $\$ 3,970,500$
The debt per capita in 1890 was $\$ 3.93$ ，against $\$ 7 \cdot 70$ in 1880 ．
ASSESSED VALUATION in 1896 of real estate was $\$ 217,526,792$ personal property，$\$ 33,910,885$ ；railroads，$\$ 18,762,275$ ；capital stock， $\$ 2,720,165$ ；total，$\$ 272.920,117$ ．The total in 1895 was $\$ 270,744$ ，－
$536 ;$ total tax rate（per $\$ 1,000$ ，$\$ 7 \cdot 50$. In 1891 the total assessed 536 ；total tax rate（per $\$ 1,000$ ），$\$ 7 \cdot 50$ ．．In 1891 the total assessed its actual value
POPULATION．－The population in 1890 was $1,191,922$ ；in 1880 estimated at about $2,000,000$ ．

CRAWEORDCOMnty seat is Robinson．The
bonds are all registered with the State A uditor．
LOANS－
P．Ot．Payable．When Principal， NAME AND PURPOSE． Refunding
INTEREST is payable at State Treasury，Springfield．
TOTAL BONDED DEBT（last returns）was $\$ 100,000$ ．
EQUALIZED VALUATION in 1896 was $\$ 1,925,624$ ．in 1891 the assessed valuation of real estate was $\$ 1,266,025$ ；personal property， $\$ 399,082$ ；total，$\$ 1,665,107$ ．Total tax rate（per $\$ 1,000$ ）in 1891 ， assessed at $1_{3}$ of its actual value．
POPULATION in 1890 was 17.283 ；in 1880 was 16.197.
DANVIILE．$-\left\{\begin{array}{l}\text { W．L．RUNYAN，Mayor } \\ \text { R．E．LLOYD，Clerk．}\end{array}\right.$
This town is in Vermillion County．The refunding bonds below are registered with the State Auditor．

LOANS－When Due．Total debt Jan．1，1897．．．\＄67，000 5s，June，$\$ 9,000 \ldots . . J u n e 1, ' 98-00$ 5s，F\＆A，$\quad 3,500 \ldots$ Feb．1，＇＇99－05 SEWER BONDS－$\quad$ Total valuation 1896．．．2，255，630 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O},{ }^{10,500 \ldots \text { Apr．} 1, \text { ，} 01-09}$ Assessment is 5 actual value． Sept 1，＇97－＇10 Population in 1890 was．．．．11，491 INTERE INTEREST on the park bonds due from 1897 to 1900 and on sewer on other bonds at the First National Bank of Chicago．

DECATUR．$-\left\{\begin{array}{l}\text { B．F．TAYLOR，Mayor．} \\ \text { H．F．ROBBINS，Clerli }\end{array}\right.$
Deoatur is the county seat of Macon County．

| LOANS－When Due． | $\begin{array}{l}\text { Sinking fund．．．．．．．．．．．．．} \\ \text { Net debt Sept．} 1,1897 . .\end{array} \$ 75,371$ |
| :--- | :--- | 68，J\＆D，$\$ 20,000 \ldots . . . J u n e 1,1899$ 5 s, A\＆O， $20,000 \ldots .$. Oct．1， 1904 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 40,000 \ldots . . J a n .1,1913$ （Subject to call after Jan．2，1903） （Subject to call after Jan．2，1903） Floating debt．．．．．．．．．．．．．． 15,000 Tax valuation，real ．．．．．．2，423，024 Tax valuation，personal． 9 3，957 Tax valuation，railroads． 100,090 Total valuation 1896．．．．3，437，072 Assessment is ${ }^{1} 4$ actual value． Total debt．．．． | 15,000 | Population 1890 was $\ldots . . . .16,841$ |
| :--- | :--- |
| 95,000 | Population 1897 （estim．）．．．26，000 | INTEREST on the water－works bonds is paid by J．Millikin \＆Co．． Decatur；on refunding bonds of 1899 by State Treasurer at Spring－ field，III．，and on retunding bonds of 1904 by N．W．Harris \＆Co．， Chieago， nll ．

DE KALB．$-\left\{\begin{array}{l}\text { D．D．BROWN，Mayor．} \\ \text { E．A．PORTER，Clerk：}\end{array}\right.$
This city is in De Kalb County．

LOANS－W IMPROVEMENT BONDS－
5s，annually，$\$ 1,500 \ldots$ Oct． 1,1898 $5 \mathrm{~s},{ }^{(1)} 8,000$ ．．．．Oct． 1,1907 （ $\$ 2,000$ due yearly）to ict．1， 1910 5s，annually．$\$ 1,000 \ldots$ Oct．1， 1899
5 s，ann＇lly，$\$ 14,000 \ldots$ Oct．1， 1900 （ $\$ 2,000$ due yearly）to Oct． 1,1906

## Total debt Jan．29，1897．．\＄25，500

 Tax valuation 1896 ．．．．．．．556，860 Assessment about $1_{3}$ actual value． Population in 1890 was．．．．．．．．2，579 Population in 1880 was．．．．．．． 1,598 Population in 1895 （est．）．．．．．．6，000
## DIXON．

Dixon is in Lee County
LOANS－When Due． Sinking fund．．．．．．．．．．．．．．$\$ 22,000^{\text {BRIDGE }}$ 5 s, July 1，$\$ 65,000$ ．July 1， 1906 Tax valuation 1895 ．．．． 47,900 Subject to call after July 1， 1896 ded tobt arter July 1，1896 Floating debt．．．．．．．．．．．．．．．． 4,900 Total debt．．．．．．．．．．．．．．．．．．．．．．．．．． 69,900 Assessment not over actual value． Total tax（per \＄1000）$\$ 61 \cdot 25$ Population in 1890 was Population in 1880 was． INTEREST on the bonded debt of Dixon is payable by S．A．Kean \＆
Co．，Chicago，nl．

## DOUGLAS．

This township is in Effingham County．
LOANS－When Due．6s，July，$\$ 6,000 \ldots . .$. Mar．1， 190 6s，Mar．，$\$ 32,000$ Mar．1， 1903 Inter ptional at any time． 6 s ，Optional at any time． 6s，July，$\$ 8,000 \ldots . . .$. Mar．1， 1904 6s，July，$\$ 1,000$ ．．．．．．．．Mar．1， 1905 Interest paid by State Treasurer．
Bonded debt（last ret＇ns）．．$\$ 47,000$ Tax valuation，real．．．．．．．． Tax valuation，persona Total valuation 1893 Total valuation $1893 \ldots \ldots .326,912$
Total tax（per $\$ 1,000$ ）．．．．．．$\$ 84 \cdot 10$
Population in 1890 was．．．．．．4，211
Optional at any time．
DRUMMER．－T．Ross，Supervisor．
This township is in Ford County．

Bonded debt，Sept．1，＇97 $\$ 58,000 \mid$ Total valuation 1897．．．．546，465 City water debt（addit＇al） 8,000 Assessment 6 actual value． Assessed valuation，real． $455,330 |$| Population $1890 . . . . . . . . . . . . . . . .997 ~$ |
| :--- | :--- | :--- | Assess．valua．，personal．．91，135 $\mid$ Population 1897 （est．）．．．．．．．．．．．．．．3，500

EAST LINCOLN．－
This township is in Logan County．The bonds described are regis－ tered with the State Auditor．
5 s LOANS－July $\$ 75,000$ Wher，Due $\mid$ Bonded debt Aug．1，1897．．．\＄75，000 Subject to call after July 1， $1896 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．4，480 } \\ & \text { Population in } 1880 \text { was．．．．．．4，056 }\end{aligned}\right.$ NTEREST on the bonds of this township is payable by the State $T$ seasurer，springfield．
EAST OAKLAND．－C．C．Ashmore，Superv＇r． This township is in Coles County．The bonds below have been de－ lared illegal by the courts．

LOANS－When Due．Bonded debt．．．．．．．．．．．．．．．．．．$\$ 75,000$ $\begin{gathered}\text { RAILROAD AID BONDS－past due } \\ 10 \mathrm{~s}, \mathrm{Mar} .1,\end{gathered} \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．2，243 } \\ & \text { Population in } 1880 \text { was．．．．．．} 2,086\end{aligned}\right.$

## EAST ST．LOUIS．

East St．Louis is in St．Clair Co
LOANS－
P．Ot．Payable．When Due．Outstand＇g． NAME AND PURPOSE，
Refunding bonds， 1888 P．Ot．Payable．When Due．Outstand＇g． INTEREST on the bonds described above is payable by the State rreasurer at springfield， 11. ，and by the American Exchange National Bank of New York City．
TOTAL DEBT－The total bonded debt of East St．Louis on Jan．1，
1897，was $\$ 650,000$ ． A
ASSESSED VALUATION in 1896 of real estate was $\$ 3,738,373$ ； personal property，$\$ 803,219$ ；total，$\$ 4,541,592$ ；total tax（per $\$ 1,000$ ）
POPULATION．－The population in 1890 was 15,169 ；in 1880， 9,185 ； in 1897 （local estimate） 31,500 ．

## East St．Louis School District．－

St．Clair County．
Total debt（last returns）．$\$ 107,000 \mid$ Real valuation ．．．．．．．．．$\$ 15,000,000$ Tax valuation 1893．．．．．．2，524，721 $\mid$ Population 1894 （estim＇d）．．25，000．

ELGIN SCHOOL DIST．－H．L．Given，Treas． This district is in Kane County．

LOANS－When Due．Tax valuation，person＇l $\$ 810,338$ SCHOOL BONDS－
5s，J\＆J，$\$ 16,000 \ldots . . .1903-1905$

1903－1905 Total valuation 1897．．．3，358，011 Bonded debt Aug．1，＇97 $\$ 166,000$ Population in 1890 was．．．．．．17，823 INTEREST on the bonds above deseribed is payable at Blgin．

## ELMWOOD．－

This township is in Peoria County．The bonds described are regis－ tered with the State Auditor．
LOANS－
When Due．
FUNDING BONDS－
part Jearls
Boid．debt（last returns）．$\$ 105,000$
Assessed valuation 1894．$\$ 854,000$ oind．debt（last returns）．\＄105，000 Total tax（per $\$ 1,000$ ） $29 \cdot 83$ Population in 1890 was．．．．．．2，451 Population in 1880 was．
INTEREST is payable by the State Treasurer，Springfield．
EVANSTON．－ $\begin{aligned} & \text { WM．A．DYCHE，Mayor．} \\ & \text { HOWARD G．GREF，Comptroller }\end{aligned}$

## Eranston is in Cook County．

LOANS－When Due $5 \mathrm{~s}, \quad . . \mathrm{C}$ ．$\$ 40,000$
REFUNDING Bonds－
$4 \mathrm{~s}, \ldots$. ．．．1899－19 （ $\$ 4,000$ in 1899 and $\$ 5,000$ yearly 1900 to 1913 on July 1．） $\begin{array}{lr}\text { Bonded debt Sept．} 1,97 & \$ 114,000 \\ \text { Floating debt．．．．．．．．．．．．} & 24,000\end{array}$

Total debt Sept．1， 1897 \＄138，000 Tax valuation，real．．．．． $3,324,150$ Tax valuation，person＇l 217，456 Total valuation 1896．．．3，541，606 Assessment 9\％actual value． 85 Tax rate（per $\$ 1,000$ ）．．．．．．$\$ 03.85$ Population in 1890 was．．．． 1897 （est．）．．．24，000

## FORD COUNTY．－W．B．Flora，Clerk．

County seat is Paxton．The bonds described are registered with the State Auditor
LOANS－When Due．｜Total valuation 1897．．．\＄3，964，743
5s，J\＆J，\＄104，000．．．．．July 1， 1898
（ $\$ 7,000$ yearly to 1901：\＄15，000
1902 to $1905 ; \$ 16,000$ 1906．）
Total debt Aus． $1,1897 . \$ 104,000$ Assessment is 14 actual value．
Total tax（per $\$ 1,000$ ），＇96 $\$ 12.50$
Population in 1890 was，

INTEREST is payable by the State Treasurer，Springfield．
FRANKLIN 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 deolared
$\$ 100,000$ of the railroad bonds null and void.


 | Interest payable by state Treas'r. | Population in 1896 was.... 17,138 |
| :---: | :--- |
| Bonded debt (last returns) $\$ 149,000$ | Population in 1880 was....16,129 |

FREEPORT.-\{ $\begin{aligned} & \text { J. P. YOUNGER, Mayor. } \\ & \text { GEO. H. TANDY, Olerk. }\end{aligned}$
Freeport is in Stephenson County.
LOANS- When Due. $42_{23}$, F\&A, $862,000 \ldots$ Aug. 2,1910 Int. payable at City Clerk's office. Total debt Jan. $15,1897 . \$ 82,000$ Tax valuation, real....... 1,300,243

Tax valuatton, personal. \$495,293 Total valuation $1896 \ldots$... 1,795,536 Assessment is 15 actual value. 0 . Population in 1890 was...... 10,189 TAX FREE-All of the eity's bonds are exempt from taxation.

GALENA.-JOHN G. SCHMOHL, Mayor.
This eity is in Jo Daviess County.
LOANS- When Due.
6 s , July $1, \$ 48,674 . .$. . Part yearly
Total debt Sept. 1, 1897 ...848,674 Arsessed valuation 1896...394,334 $\begin{array}{lll}\text { Population in } 1890 \text { was.... } & 5,635 \\ \text { Popnlation in } 1880 \text { was.... } & 6,451\end{array}$ INTEREST and principal of the eity's bonds are payable by the state Treasurer.

GALESBURG- $\left\{\begin{array}{l}\text { J. J. TUNNICLIFF, Mnyor. } \\ \text { A. WRUEDSON, City Clerk. }\end{array}\right.$
This eity is In Knox County.
LOANS- When Due. |Total debt.................. \$143,000
WATER BosDs- Sinking fund.............. 22,200
58, A \&00, $\$ 13,000$....Oct. $1,1900 \left\lvert\, \begin{aligned} & \text { Net debt Jan. } 1,1897 \ldots . . .120,800 \\ & \text { 12 }\end{aligned}\right.$
5, Alco, 43,000 ....Oot. 1,1910 Tax valuation 1896..... $12,858,452$

 NTEREST is payable at the Chemical National Bank, New York city.

GALLATIN CO.-County seat is Shawneetown. The bonds below deseribed are registered with the State Auditor,
When Due. Equalized valuat'n' $96.81,532,493$
WANS LOANS- When Due. | Equalized valuat'n '96.81,532,493
F, J \& J J, $\$ 190,000$.....July 1,1905
B8, Jty. 8190,000 ....July 1,1905
(8ubjeet to call at any time.)
B+ILR AD AID BoNDs-
In \& 88 , $\$ 51,000$ in Paat due
TOTAL BONDED DEBT at date of last returns was $\$ 243,000$.
GIBSON CITY.-C. S. CoAry.
Glbson City is in Ford County.
LOANS- When Due. Water debt July 1, 1897... $\$ 21,800$
Water bonds-
5s, Jan., $87,800 \ldots \ldots . . .1915$ (Subject to oull Jan. 1, 1900.)
fs, July 814,000 Wateic bombs ( $\$ 1,800$ payable yeariy.)
INTEREST on the $5 s$ is parable at the office of the Clity Treasurer: on the $6 a$ at the Flrst Natlonal Bank, Cricago, III.

## GREEN RIVER SPECIAL DRAINAGE

 DISTRICT.-A. N. Stevenson, Treasurer. Burean County.

GROSSDALE.-J. A. НАнی, Clerk.
Grosadale in to Cook County.

| Total debt Aug, 1, 1897.. 8125,000 | Poputation in 1897 (est.) .....1,600 |
| :---: | :---: | :---: | det. val'tion of property $2,000.000$

The town's bonds were issued for sewer purposes. They bear interest
at the rate of 6 per cent, payable annually at the First National Bank of Chicago.
HANCOCK COUNTY.-County seat is Carthage.
LOANS- When Due. |Tax valuation 1896.... $87,386,981$
ROCKF D $A$ R R. I. RR. (renewal)
58,..... 830,000 .......Inly, 1898
(per dne yearyy) to July. 1900 Populatio il 19000 was.....832.00
Lotal debt Jan. 15, 1897... \$50,000 $\mid$ Population in 1880 was...... 31,937
INTEREST is payable by the State Treasurer, Springtield.
J A CKSONV ILLE.-This oity is in Morgan County. LOANS When Duc. | Equalized valu't'r, real. $\$ 1,452,112$ FUNDNG BoNDS - Apr 27, 1905 Equal valuat'n, permon'1. 468,029

 Total debt (last returna). $\$ 254,500$ Poptlation in 1880 was.....10,927 The bonds are reglatered with the state Treasurer.
INTEREST is payable at State Treasury, Springfleld, and in New

JASPER COUNTY bonds desoribed helow are rexistered with the state Auditor. LOANS- When Due. Ratleroad Bosme

| FUNDISO BONDS- |  |
| :---: | :--- |
| $5 s$, Oct. $1, \$ 18,000, \ldots . .0 c t . ~ 1, ~$ | 1897 | (Part due yearly) to Oct. 1, 1907 Tax $\quad$ aldet dast retu INTEREST is payable by the State Treasurer, Springfleld.

JEFFERSON COUNTY.-County seat is Mount Yernon. The bonds described are registered with the Btate Auditor.

LOANS-
When Due.
5s, J\&J NG7
5s, J\&JJ, \$67,000.. July 1, 1897 Bonded debt (last ret'ns) $\$ 76,000$ (Part payments) to July 1, 1907 Population in 1890 was.. 22,590 NTEREST is payable by the St (

JOLIET.-\{ $\begin{aligned} & \text { SEBASTLAN LAGGER, Mayor. } \\ & \text { ADAM GROTH, Treasurer. }\end{aligned}$
This eity is in Will County.
LOANS- Bond When Due.
$4^{12 \mathrm{~s}, \ldots . . .} \$ 58,000$..Oor. 10,1904
Police-Station Bonds- 1,1900 4 Res unde $\$ 14000$ BS- 1895 . 1900 420s, June, $\$ 14,000$....J.June 1900 412s, June, 20,000 .....June, 1905 58 Water Bonds-........ $\$ 50,000 \ldots$ uly 30,1904
INTEREST on the refunding bonds is paid by the City Treasurer.
KANKAKEE CO.-A. J. Byons, Treasurer.
County seat is Kankakee
LOANS. When Due. Tax valuation 1897.... $85,376,208$ 58, July 1, $\$ 53,000 . \ldots$ Jnly 1, $1904 \left\lvert\, \begin{aligned} & \text { Assessment about15\% actualvalue. } \\ & \text { Total tax (per } \$ 1,000 \text { ) } 97.15 \cdot 40\end{aligned}\right.$ Bonded debt Aug, i, is97 $\$ 53,000$ Total tax (per $\$ 1,000$ ) '97.... $\$ 9 \cdot 40$ INTEREST is payable by the State Treasurer, Springfield.

## KANKAKEE SCHOOL DISTRICT.-

 LOANS, $\quad$ When Due. | Total debt Aug, 1, 1897. $\$ 83,000$ 5, J\&J, 15,000........July 1, 1899 Real valuation (est.).. 10,000,000 ( $\$ 2,500$ due yearly) to July 1,1904 | $\mid$ Population 1897 (est.).......12,000
## LA WRENCE CO.-W. F. Curry, Treasurer.

## County seat is Lawrenceville.

LOANS- When Due. Total debt................. $\$ 18,000$ $\$ 10,000$.........July 1, 1897-1900 $\left\lvert\, \begin{array}{ll}\text { Net debt Jan. 1, 1897..... } & 4,000 \\ 14,000\end{array}\right.$ TAR ( 82,500 due yearly.) Tax valuation 1896......1.298,639 86,000.................July 1, 1908 Bonded debt Jan. 1, 1897. 816,008 Population in 1890 was..... 14.693 Floating debt.............. $2.000 \mid$ Population 1895 (estimated) 16,000

LINCOLN. - $\left\{\begin{array}{l}\text { WM. O. JONES, Mayor. } \\ \text { FRANK BOLLIN, Clerk. }\end{array}\right.$
This city is in Logan County.

LOANS- When Due. Total debt Jan. 1, 1897.. \$51,500 5,J\&J, 849,000......July 1, 1906 | Tax valuation, real....... 416,732 | Tax valuation, personal. 303,793 |
| :--- | :--- | $\begin{array}{ll}\text { Bonded debt Jan., } 1897 \ldots \ldots, \$ 49,000 & \text { Total valuation } 1897 \ldots . . \\ \text { B20,525 }\end{array}$ Sinkiug ruud............... 8,000 Population in 1890 was...... 6,725

 Floating debt.................
INTEREST is payable by the State Trensurer, Springfield.
LOGAN CO.-David Gillespie, Clerk.
County seat is Lincoln.
LOANS- When Due.
CoUnty Bonds-
.... 1898
$\begin{array}{r}820,000 \ldots . . . . . . . . . . . . . . . . ~ \\ \hline 85,000 \text { due yearly) to } 1901\end{array}$
(Sabject to call at any time.) Total debt Sept. 1, 1897.. 820,000 Tax valuation real........5 747,562

Tax valuation, personal. $\$ 969,447$ County tax (per $\$ 1,000$ ) ..... 6.00 TAX FREE All bonds TAX F
taxation.

MACON CO.-J. M. DoDD, County Clerk.
County seat is Decatur. The bonds described below are registered
with the State Auditor.
LOANS- When Due. Total debt Jan. 15, $1897 \$ 112,000$ Tax valuation, real..... 8,383,819 Tax valuation, personal. 1,790,043 Tax valuation, railroads 595,619 Assessment about is actual value. $5 s, \ldots . . \$ 14,000, \ldots \ldots . .1900-190$ $58, \ldots$. PEF ( 86,000 due yearly.
6s, ..... 832,000 ...Oct., 1897-1899
Interest is payable at New York.
Population in 1890 was......38,038

MACOMB.- $\left\{\begin{array}{l}\text { W. E. MARTIN, Mayor. } \\ \text { W. H. WILSON, Clerk. }\end{array}\right.$

| When Due. | Assessment about 14 actual valne. |
| :---: | :--- |
| 1912 | Taxation (per 1.000)...... $\$ 51 \cdot 60$ |

$4^{2} 2 \mathrm{~S}_{2} \$ 10,000$ Total debt Mar. $27,1897 . \$ 29,000$ Population in 1890 was.......4, 4.052 Total valuation $1896 \ldots . .782,683$ Population in 1897 (est.).... 6,000

## MACOUPIN CO.--

County seat is Carilinville. The bonds below described are registered with the state Auditor.

LOANS
P. Ot. Paylable. When Drie. Outstand NAME AND PURPOSE.
$F^{\prime}$ nd'g Ct,-House bonds, 1890 . Ot. Pallable, Juen 6 July 1 , July 1 ,' $98 \mathbf{n}^{\prime} 03$. $\$ 800,000$ subject to call after July I' 'in any year. INTEREST is payable at the American Exchange National Bank,
New York City, and at the State Treasury, Springfield. 8959,325 , wheh was reduced to $\$ 800,000$, as given above, on July 1, 1896.
EQUALIZED VALUATION in 1895 of real estato was $\$ 5,484,546$ personal property, $\$ 1,028,971$ : total, $\$ 6,513,517$; total tax rate per $\$ 1,000$ ), $\$ 970$. Property is assessed at about one-fourth uctual value POPULATION in 1890 was 40,380 ; in 1880 it was 37,692. In 1896 the population, according to local flgures, was 45,000 .

MADISON CO.-GEo. M. McCormiok,Treasurer.
County seat is Edwardsville.
LOANS-
COUNTY Bonds 1877- When Due. The county has no bonded debt. Tax valuation, real..... $\$ 8,992,563$ Total valuation 1897 10,757,041

Assessment valuan, de. State tax (per $\$ 1,000$ ), ' $96 \ldots . . \$ 5 \cdot 20$ Potal valuation 1897 10,757,041 Population in 1890 was ....51,535

MASON AND TAZEWELL (Special Drainage Districts).-J. S. McCullough, Auditor. The bonds described below are registered with the State Auditor.
 $\begin{array}{lllll}\text { NAME AND PURPOSE. } & \text { P. Ol. Payable. When Due. } & \text { Oustand'g. } \\ \text { Drain. district bonds, } 1885.7 & \text { July } 1 & \text { July } 1,1898 & \$ 19,000\end{array}$

TOTAL BONDED DEBT registered on Sept. 1, 1897, was $\$ 91,000$.
MATTOON TOWNSHIP.-This township is in
Coles County. The bonds described are registered with the State Auditor. LOANS- $\quad$ When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation, real, } 96 . \text {. } \$ 1,072,742 \\ & \text { Assessment about } i_{8} \text { actual value }\end{aligned}\right.$ 6 s , May 1, $\$ 50,000$....May 1,1900 Assessment about ${ }^{1}{ }^{6}$ aetual value.
 Bonded debt Feb. 19, 1897.\$96,000
INTEREST is payable by the State Treasurer, Springfield.
MATTOON CITY.-\{ $\begin{gathered}\text { C.E. WLLSoN, Mayor. } \\ \text { W. F. ALIIson, Treasurer. }\end{gathered}$
This city is in Coles Countr.
LOANS- When Due. $\mid$ RailkOAD AID BONDS-
6 s , Mar., $\$ 21,000 \ldots . \mathrm{Mar}^{2} 22,1915$
 6 s, Mar., $15,000 \ldots$ Mar. 22, 1900 Assessment is $1623 \%$ a ctual value. 6s, May, $25.000 \ldots .$. May $1,1910 \quad$ Population in $1 \approx 90$ was..... $\$ 78,837$


MOLINE.-\{ G. SWENSSON, Mayor.
Moline is is Rook Island County.
LOANS- When Dre.
BRIDGE BONDS- BRIDGE BONDS-
5s, J\&J, $\$ 3,000 \ldots .$. July 15, 1898 ( $\$ 1,000$ due $y^{\prime}$ 'rly) to July 15,1900
5 s, M\&S, $\$ 3,000 \ldots$ Nov. 1,1906 STREET IMPROVEMENT$41_{2 s,}$ M\&S, $\$ 15,000 \ldots$ Sept. 1,1914 Subject to call after Sept. 1, 1909
$4^{1} 2 \mathrm{2}$, J J \&J, $\$ 10,000 \ldots . \mathrm{Jan} .2,1917$ $4^{121}{ }^{2}$ W ATEJ, J\&JORKS41 2s, M\&S, $\$ 50,000$... Sept. 1, 1899 (\$10,000 due J riyject to call at any time.

NTEREST on the $\$ 3,000$ bridge bonds is parable in New York City INTEREST on the \$3,000
TAX FREE.-All bonds of this city are exempt from taxation.
MORGAN CO.-JoHN H.VAN Winkle, Treas.
County seat is Jacksonville. The bonds below described are regis

tered with the State Auditor. LOANS- When Due. $\begin{aligned} \text { Lax valuation 1897...\$10,955,087 }\end{aligned}$ 48, June $15, \$ 100,000$. June 15,1907 Subject to call aft. June 15, $1897 \quad$| County tax (per $\$ 1,000$ )........ 7.50 |
| :--- | Total debt Sept. 1, 1897. \$100,000 $\mid$ Population in 1890 was.......32,636 INTEREST on bonds is payable at New York City.

## MOULTRIE CO.-Silas D. Stocks, Co. Clerk.

 County seat is sullivan.The bonds below described are registered with the State Auditor.
LOANS. When Due. |Tax valuation, railroads . $\$ 439,209$

Fs, July 1, \$127,000..July 1, 1902 Subject to call at any time. | Total debt July $1,1896 . . \$ 127,000$ | Assessment about $1_{5}$ actual value |
| :---: | :---: | :---: |
| State tax (per $\$ 1,000$ ) ......... $\$ 5 \cdot 20$ |  | Tax valuation real $\quad 2,395,759$ Population in 1890 was...... $4 \cdot 20$ Tax valuation, personal. 339,125 $\mid$ Population in 1896 (est.)....16,000 INTEREST is payable at State Treasury, Springfield.

## OGLE COUNTY.-AsA Dimon, Treasurer.

County seat is Oregon.
LOANS- When Due.
COURT HOUSE BONDS5s, J\&D, $\$ 20,000 \ldots . .$. Dec. 1,1897
$(\$ 10,000$ due yearly) to Dec. 1,1898 Interest payable at Chicago.
Total debt Feb. 15, 1897. $\$ 30,000$

Total valuation 1896...\$8,101,180 Assessment about $i_{3}$ actual value.
State tax (per $\$ 1.000$ ) County tax (per $\$ 1,000$ ) ...... $6 \cdot 10$ Population in 1890 was...... 28,710

## OREGON.-This township is in Ogle County.

| LOANS- When Due. | Tax valuation, real....... $\$ 176,472$ |
| :--- | :--- |
| Tax valuation, personai |  | 6s, July 1, $\$ 53,000 \ldots .$. July, 1894 Total valuation 1880..... 287,272 (Part due Yearly) to...July 1, 1898 Population in 1890 was....... 1,951 Bonded debt (last returns). $\$ 53,000$ Population in 1880 was........1,765 INTEREST is payable by the State Treasurer, Springfield.

PANA.-(Cit».)-\{ $\begin{aligned} & \text { JACOB HUBER, Mayor. } \\ & \text { J. J. PIERPOINT, Treasur }\end{aligned}$ This city is in Christian County.
LOANS. WATER WORKS BONDS6s, Mar., $\$ 37,500$ Total valuation, 1896.... 701,012 6s, Mar., $\$ 37,500 \ldots . .$. Mar. 1, 1914 Assessment about $1_{3}$ actual value.
(Subject to eall atter Mar. 1, 1899) Total tax (per $\$ 1,000$ ) (Subject to call atter Mar. 1, 1899) Total debt Feb, 1897.... $\$ 37,500$

PANA.-(Township.) - H. B. Kirpatrick, Clerk. This township is in Christian Co. The bonds below described are
registered with the State Auditor.
LOANS- When Due.
FUNDING BONDS-1885-7FUNDING BONDS-1885-7-
6s, July 1, \$102,000..July 1, 1905 6s, July 1, $\$ 102,000 \ldots$ July 1, 1905
Subject to eall at any time.
6s, July 1, $\$ 36.000 \ldots .$. July i, 1907 6s, July 1, $\$ 36,000 \ldots . . J u l y ~ 1,1907$
Subject to call after July 1, 1897 INTEREST on bonds is payable

Total debt Feh, 1, 1897.. \$138,000 Tax valuation, real...... 827,333 Tax valuation, personal. 182,497 Assessment about $1_{4}$ actual value Population in 1890 was...... 6,143 Population in 1897 (est.) ..... 7, 143

PARIS. - This township is in Edgar County. The bonds are pegistered with the State Auditor. The railroad-aid bonds described
below have been declared illegal by the United States Court.

LOANS-
RAILROAD AID BONDS-
LOANS-
RAILROAD AID BONDS$7 \mathrm{~s}, \mathrm{Mar} .1, \$ 50,000 \ldots . .$. ..... Invalid Bonded debt Mar., 1896.... $\$ 32,000$ Floating debt.............. 11,000 Total debt Mar., 1896.... 43,000
INTEREST is payable by the Stat
PEKIN.-Pekin is in Tazewell County. The bonds described below are registered with the State Auditor.
LOANS- When Due. REFUNDING BONDS-
$5 \mathrm{~s}, \mathrm{Jup} 1, \$ 28,000 \ldots$ Feb. 1, 1907 5s, ....., $\$ 75,500 \ldots . . J u l y$ 1, 1915 5s, July 1, $\$ 25,000 \ldots$ Feb. 1, 1907
Subject to call at any time.
INTEREST on registered bonds is payable at State Treasury*
spriggield.
TOTAL DEBT on March 25,1897 , was $\$ 128,500$.
ASSESSED VALUATION.-The total assessed valuation in 1896 was $\$ 956,425$. Tax rate (per $\$ 1,000$ ) $\$ 45 \cdot 70$.
POPULATION.-The population in 1890 was 6,347 ; in 1880 was 5,993.

Tax valuation, real..... \$1,614,055 Tax valuation, personal. 889,312 Asses Total tax (per $\$ 1,000$ ) ....... $\$ 75 \cdot 20$ Treasurer, Springfield.

PEORIA - \{JOHN WARNER, Mayor.
This city is in Peoria County.
LOANS- When Due. ScHOOL BONDS-(Cont.)- 1907
 $41_{2}$ s, M\&S' 21,000 ..Mch. 1, 1903 PEORIA \& ROCK. Is. RY. BONDS-
$4_{21}{ }^{2}$, J\&J, $\$ 100,000$..July 1, 1908 $4^{1}{ }_{2}$ S, J\&J, $\$ 100,000$. July 1, 1908
SCHOOL BO NDS$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 20,000$..June 1. $1898 \quad 7 \mathrm{~s}, \quad \mathrm{M} \& N, \$ 50,000$.. May 15, 1899 $41_{2 s,}$ M\&N, $8,000 \ldots$ May 1, $1908 \mid 4^{1} 2 \mathrm{~s}, \mathrm{~J} \& D, 195,000$...June 1, 1908 INTEREST-Interest on the bonds is payable in New York at Merchants' Exchange National Bank.
TOTAL DEBT ETC.-The city's bonded debt on January 1, 1897 was $\$ 514,500$, of which $\$ 295,000$ was water debt; floating debt, $\$ 50$, 000 ; total debt, $\$ 564,500$. The special assessment and street and sewer bonds in the table are not included in the total bonded debt.
WATER WORKS.-In 1889 the city's water works were sold to the
Peoria Water Company on the agreement that they should be enlarged and improved. The after a certain time, and on January 1,1894 , held $\$ 450,000$ securities against the outstanding water debt.
ASSESSED VALUATION. -In 1896 the assessed valuation of real $89,640,497$. Property is assessed at one-tenth its actual value. Total tax rate (per $\$ 1,000$ ) $\$ 88 \cdot 50$.
POPULATION.-The population in 1890 was 41,024 ; in 1880

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- When Due. Tax valuation, real... $\$ 13,859,215$ $4_{1}{ }_{2}$, Ths 10 Tax valuation, personal.2,519,998 Mon, Juy, $\$ 40,000 \ldots .$. July 2, 1903 Tax valuation, railroads.1,651,031 Bonded debt Jan., 1897... \$40,000 Total valuation 1896...18,030,244 Floating debt...............123,000 Total debt Jan., $1897 . . . . .163,000$
County has no sinking fund. State and co.tax (per $\$ 1,000$ ) $\$ 13 \cdot 00$ Population in 1896 (est.) ...99,205

POPULATION in 1890 was 70,378 ; in $1880,55,355$.

## PERRY COUNTY.--JONAH FLAVELL, Treas.

Country seat is Pinckneyribe.
The bonds below described are registered with the State Auditor The United States Supreme Court has established the validity of rail-road-aid bonds of this county to the amount of $\$ 97,000$, and has declared the $\$ 100,000$ invalid. The county is collecting evidence for a
new trial of the $\$ 97,000$ issue. We have no record of the details of new trial
the loan.
 $\begin{array}{ccccc}\text { Railroad aid bonds......... } 7 & \text { J \& } J \begin{cases}\text { do } \\ \text { do do } & \ldots \ldots \ldots . . \\ \ldots 100,000\end{cases} & \text { Jan } 1\end{array}$

INTEREST is payable by State Treasurer, Springfield, Ill .
EQUALIZED VALUATION in 1896 was $\$ 2,270,146$, property being assessed at about one-third actual value; State tax (per $\$ 1.000$ ),
$\$ 5.50$. In 1894 State tax (per $\$ 1,000$ ), $\$ 3 \cdot 10$; county tax (per $\$ 1,000$ ), $\$ 5 \cdot 50$. In 1894 State tax (per $\$ 1,000$ ), $\$ 3 \cdot 10$;
POPULATION in 1890 was 17,529 ; in 1880 was 16,007 ; in 1894 local estimate)
PIKE COUNTY.-V.A. Grimes, County Clerk. County seat is Pittsfield. The bonds below described are registered with the State Auditor
 NAME AND PURPOSE.
Railroad aid bonds.
P. Ot. Payable. When Due. Outstand'g. School bonds
$\qquad$ F \& A Aug. 1, '98-'06 27,000

INTEREST is payable by State Treasurer, Springtleld.
TOTAL DEBT on Jan. 1, 1897, was $\$ 102,000$, of which $\$ 52,000$ was bonded and $\$ 50,000$ was toating debt.
EQUALIZED VALUATION of real estate (about $1_{5}$ actual value) in 1896 was $\$ 4,910,958$; personal property, $\$ 1,036,836$; total, $\$ 5,947$,-
794 . State tax (per $\$ 1,000$ ) was $\$ 5 \cdot 50$; 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.

| LOA S- When Due. | $\begin{array}{l}\text { Bonded debt March, } 1896 . \$ 73,000 \\ \text { Hax valuation, real }\end{array}$ |
| :---: | :--- | HIGH SCHOOL BONDS6s, Aug., $\$ 30,000 \ldots$ 68, July, $\$ 12,500$. July 15, 1897-9 Total valuation 1895......803,000 $5 \mathrm{~s}, \mathrm{July}, \quad 26,000$..July $1, ' 97-1903$ Population in 1890 was.......4,066 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. $\left\lvert\, \begin{aligned} & \text { Bonded debt (last returns). } 888,100 \\ & \text { Equalized valuation } 966\end{aligned}\right.$ 6 , Jan. $1, \$ 59,100 \ldots$ May 1,1900 Equalized valuation $96.1,017,727$
 8s, JdJJ, $\$ 29,000 \ldots \ldots . . .$. past due.
INTEREST is payable by the State Treasurer, Springfield.
QUINCY.- $\left\{\begin{array}{l}\text { JOHN A. STEINBAOH, Mayor. } \\ \text { L. J. HARRIS, Comptroller. }\end{array}\right.$
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. WOANS - When Due. 6s, July 1, $\$ 351,000$..July 1, $1898\left(41^{2} 94\right.$, July $1, \$ 150,000$.July 1, 1906 $6 s$, July 1 , 35,000 ..July $1,1899 \quad 4128$, July $1,2184,000$. July 1,1908 | cMrss, \& Mo. RrV. A. L. R. R. |
| :---: |
| $63, \mathrm{~J} \mathrm{\& J}, \$ 62,500 \ldots . . . J a n . ~ 1, ~$ |
| 1900 |$\quad 4{ }^{2} 98$, July 1, 115,000 . July 1,1910 $68, J d \& J, 37,500 \ldots . . J u l y ~ 1, ~ 1900 ~(428, \ldots \ldots . .314,000.1911$ to 1917 58, Sep. 1, $\$ 35,400$. Sept. 1, 1902 a \$1,000 each ; b\$100, \$500 and \$1,000 each; c\$500 each ${ }^{6}$ Ee-registered.

INTEREST on all bonds registered with the State Treasurer (i.e. on olther at the septing the Miss. \& Mo. River Air Line bonds) is paid National Bank of New York. Interest on the Miss, \& Mo. River Air Line bonds is payable at the Rtckes National Bank, Quiney, Ill.

TOTAL DEBT. -The subjoined shows Quiney's total debt, \&e.
 Slnking funds.......... $50,000 \quad 50,000 \quad 51,40,00051,56,300$
Net debt.............. $\$ 1,235,400 \overline{\$ 1,294,000} \overline{\$ 1,355,700} \overline{\$ 1,417,300}$
ASSESSED VALUATION.-The eity's assessed valuation ("about
25 per cent of actual value") and tax rate have been as follows:
$\begin{array}{lrrrr}\text { Fears. } & \text { Teal Estate. Per, Property. Totat Ass. Fal. Tax Rate. } \\ 1896 . . . . . . & \$ 3,939,500 & \$ 1,213,742 & \$ 5,153,242 & \$ 68.30\end{array}$ $1895 \ldots . . . . .$. $1894 \ldots \ldots . . . . . . . . .4,497,664$
$1893 \ldots, \ldots 27,565$ $1890 \ldots \ldots . . .$.
THE POPULATION in 1890 was 31,$494 ; \mathrm{in} 1880$ it was 27,268
RANDOLPH CO.-County seat is Chester.

 \begin{tabular}{c|l}
Sinking fund. .............88, 86,800 \& Population in 1890 was......25,049 <br>
Tax Faluatlou, real, $96,83,294.067$ \& Population in 1880 was.....25,690

 

Tax Faluation, real, $96,83,294,067$ \& Population in 1880 was......25,690 <br>
Asacsament about is actual valne. \&
\end{tabular}

## RICHIAND COUNTY.-County seatis Olney. The

 bonds described below are registered with the State Auditor.ROANS-
When
6a, July 1, $\$ 125,000$...Jan. 1, 1904
Equald valuation 1896.. 1,799,703 NTEREST 解 at any time, Population in 1890 was .... 15,019
NTEREST is payable by State Treasurer, Springlleld.

## ROCKFORD. $-\left\{\begin{array}{l}\text { E. W, BROWN, Mayor. } \\ \text { H, 8COWIL, Clerk }\end{array}\right.$

Rockford is in Winnebago County.

$428, \ldots \ldots . \leqslant 10,000$. Feb. 1,1909 Interèst payable by City, 16, 1898 Interest payable by Cits Treasurer.
Bonded debt Oct. 1, 1897. Water debt (incladed)... 96.100 Floating debt.............. 120,000 Equal'd valuation, real. . $4,116,012$ do do personal. $1,471,396$
do do railroads 186,764 Total valuation $1896 \ldots 5,782,507$ Assessment 4 to 18 aetual value.
Tax rate (per $\$ 1,000$ )........ $855 \cdot 30$ Tax rate (per $\$ 1,000$ ).. Population in 1890 was..... 23,584
Population in 1880 was. Population in 1897 (est.).....35,000
4s, 3. a., $\$ 12,000$. .Sep. 15,1910
DEBT LIMITATION. - No debt can be created to exceed 5 per cent
ROCK ISLAND.-\{解, J. MEDILL, JE, Mayor. In Rock Ialand County.

P. Ot. Payable. When Duc. Ousistand'g. P. Ot. Payable. When Due. Ousistand g. | $5^{1 / 2}$ | senl-an. | F \& A | Feb, 1, 1902 |
| :--- | :--- | :--- | :--- | Waterworks bonds............. 5 F \& A Feb, 1, 1902 INERT on bonds is payable in New York at the First National Bank and on water $5 s$ at the oflice of Winslow, Lanier \& Co.

TOTAL BONDED DEBT on Sept. 1, 1897, was $\$ 195,000$; water corporation law of the State to 5 per cent of the sasessed valus foneral
ASSESSED VALUATION in 1896 of real eatate was $\$ 1,199,856$; persomal property, total tar rate (per $\$ 1,000$ ) $891 \cdot 00$. Assesed $\$ 159,509$; total, $\$ 1,813,104$ third of actual value.
POPULATION.-The population in 1890 was 13,634 ; in 1880 was
cording to local tigures, was 20,000 . Rook Island Sc'hool Distriot-C. R. Marshall, Olerk,
 Total debt Aug. 1, 1897.... 75,000
Cash assets....................22,652 Population (estimated)....... 23,000
ROCK ISLAND COUNTY.-F. Titterington. Treasurer.

## County seat is Rock Island.

LOANS - Whers Duc. CoURT HoU8E BoxDe-
3, M\&S, $\$ 125,000$ Mar, $1,98-07$ Bonded debt Sep. 1, 1997.\&125,000 Floating debt............... 25,000

Total debt, Sep. 1, $1897 \$ 150,000$ Taz valuation 1896..... 8,074,618 Ansessment ${ }^{1}+$ of actual value.
Total tax (ver 81.000 ) Total tax (per 81,000 ) ..... 817.80
Popalation in 1890 was) Popmatron in 1897 (eas. $\quad 41,917$

Twelve thousand dollars of the county's bonds are payable in 1898 ,
$\$ 13,000$ in 1899 and so on alternately until paid.
PRINCIPAL and INTEREST are payable at the First National
Bank of Chicago, Ill.
RUSHVILLE.-Rushville is the county seat of Schuyler County.
Total debt (last returns). $\$ 19,000 \mid$ Real valuation. ...... $\$ 2,000,000$


SALINE COUNTY.-County seat is Harrisburg. The bonds are all registered with the State Auditor.

LOANS- $\quad$ P. Interest.- Payle. Then Due. Outstand'g.

 Louisvilie a rask subject to call.

INTEREST is payable by State Treasurer, Springfield.
TOTAL DEBT February 1, 1897, was $\$ 195,000$,
EQUALIZED VALUATION in 1897 was $\$ 1,622,475$. In 1895 it was: of erty is assessed at one-tenth of its actual valne
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 ( 815,000 due $\mathrm{y}^{\prime} \mathrm{rly}$ ) to July 1,1906 REFUNDIAG BONDS-
48, J\&J, $\$ 40,000$...July 1, 1898-99 48, J\&J, $25,000 \ldots . .$. July 1, 1900 Interest is payabie in Springteld

Total debt Sept. 1, $1897 \$ 167,000$ Max valuation, real..... $13,761,655$ Tax valuat'n personal..
Tax valuation RR . $, 311,582$
976,643 Tax valuation $\mathrm{RR}, \ldots \ldots \quad 976, \ldots 17,049,880$
Total valuation $1897 \ldots \ldots$ Assessment ano Total tax (per $\$ 1,000$ ) ..... $\$ 3900$ Rotal tax (per $\$ 1,000$ )...... $\$ 3900$ Population in 1897 (est).....61, 75,000

## SANTA ANNA.-J. F. OASE, Olerk.

This township is in Dewitt County.
LOANS- When Due. 6-, July 1, $\$ 7,000 \ldots \ldots . . \mathrm{ruly} 1,1906$
 ( $\$ 4,000$ due yearly on July 1 . 6s, July 1, $\$ 20,000 \ldots \ldots .1900-1903$ 6s, July 1, \$12,000..July 1, 1904-5 Absessed valuation 1896..408,000 Assepsment about ${ }^{1} 4$ actual value. Population in 1880 was........2,181 186
tate Treasurer, Springfiela.
SEVEN HICKORY.-W. T. Conley, Superv'r.
This township is in Coles County
LOANS - When Dice. $\left\lvert\, \begin{aligned} & \text { Tax valuation, personal... } 844,003 \\ & \text { Total valuation } 1895\end{aligned}\right.$ Fs, July 10, $\$ 56,000$. July 10,1904 Total valuation 1895 ......384, 916 Total debt Feb. 1, $1896 \ldots . . \$ 59,000$ Total tax (per $\$ 1.000$ actual value. Tax valuation, real $\quad 340,710$ Population in 1890 was INTEREST is payable at the First National Bank, Chieago, Il .
SCHUYLER CO.-A. P. Rodewald, Clerk.
County seat is Rushville.
The bonds described are registered with the State Auditor.
LOANS- When Due | State tax (per \$1.000)
Fundrso Bonds58, J\&J, $\$ 55,000 . J$ 'y 1, '98,'03 d'08 Population in 1890 was.. 16,013 Bonded debt Jan. 1, 1897 .. 555,000 Population in 1880 was.. 16,249 Equaliz'd valuat'n, 1896.2,870,797
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-

 | 68, |
| :--- | :--- |
| Bubject to call at any time. | \left\lvert\, \(\begin{aligned} \& Bondeation 1890 (precinet)..1,570 <br>

\& Popula\end{aligned}\right.\) INTEREST is payable by the State Treasurer, Springfleld.

SNY ISLAND LEVEE DRAINAGE DISTRICT.-situated in Pike and Calhoun Counties. This district has no bonds outstanding. A levee district was organCourt Court of Ilinois has declared illegal. See Chronicle, V. 64, p. 343.

SPRINGFIELD.-This oity is in Sangamon County.
All the $5 s$ are Registered with the State Auditor. No further indebt edness of any description will be incurred by this city until the valuation exceeds $\$ 18,000,000$, or the present debtis largely reduced by payment

## LOANS -

When Due. 58, Sept. $1, \$ 128,000 .$. sept. 1, 1905 REFUNDTNG- 000 Sent 1,1900 5s, Sept. $1,7,7,000$, Sept. 1,1906 5 s, Sept. $1, \$ 207,900$.. Sept. 1, 1900 5s, sept. 1, 17,000..Sept. 1, 1907
 5s, Sept. 1, 155,800 . Sept. 1, 1903 ( $\$ 1,000$ due $y^{\prime}$ rly) to Mar. 1, 1900 INTEREST on the refunding bonds is paid at the State Treasury in 8pringield; on the school bonds at the City 'Treasury.
TOTAL DEBT. - The subjoined statement shows the city's total Tolal 1897.1894. CITY PROPERTY. -The estimated value of city property on ASSESSED VALUATION, -The eity's equalized valuation (about Tears. Real Estate Per. Property. Totat Ass. Val. Tax Rate,

| Years. | Real Estate. | Property. | Total 188. Val. | Iax kat |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & 18 \\ & 18 \end{aligned}$ | $\begin{array}{r} \text { \$3,628. } \\ \cdots \quad 3,590 \end{array}$ | \$1,040,110 | \$4,668,398 ${ }_{4} 829,703$ |  |
| 1891 | 2,998,817 | 1,270,448 | 4,289,265 | 88.05 |
| 1890 | 3,269,984 | 1,354,469 | 4,624,453 | 5.05 |
|  |  |  |  |  |

POPULATION.-In 1890 population was 24,963; in 1880, 19,743.

TAZEWELL CO.-C. S. Wood, Treasurer.
County seat is Pekin.
The bonds below described are registered with the State Auditor.
LOANS- $\qquad$ P. Ot. Payable. When Due. Outstand'g. NAME AND PURPOSE, . Cl. Payable. When Due. Outstand'g.
4
July 1 July 1, 1910* $\$ 194,000$ * But subject to call on and after July 1, 1901, to the amount of $\$ 20,000$ annually until paid.
INTEREST is payable at the American Exchange National Bank of
New York dity. New York City
TOTAL DEBT on February 1, 1897, was $\$ 194,000$.
ASSESSED VALUATION of real estate in 1895 was $\$ 6,446,075$; ASSESSED property, $\$ 982,638$; total, $\$ 7,428,713$. State tax (per $\$ 1,000$ ), $\$ 5 \cdot 50 ;$ county tax (per $\$ 1,000$ ), $\$ 7 \cdot 50$. Property is assessed at 15 per cent of its actual value.
POPULATION in 1890 was 29,556; in 1880 was 29,666 . In 1897, according to local figures, the population was 35,000 .

URBANA.-F.E. ENBELING, Supervisor.
This township is situated in Champaign County.
Total debt April 1, 1897... $\$ 65,000 \mid$ Tax rate (per $\$ 1,000$ ) ........ $\$ 68 \cdot 00$ Tax valuation 1896.......693,438 Population in 1890 was......4,488 Assessment about $1_{5}$ actual value. $\mid$ Population in 1897 (est).

WARSAW. -This city is in Hancock County.
WOANS. When Due. $\left.\left\lvert\, \begin{array}{l}\text { Tax valuation, real........ } \$ 183,103 \\ \text { Tax valuation, personal.. } 130,630\end{array}\right.\right)$ 6s, July, $\$ 49,400 \ldots . . .$. .Past due. $\mid$ Total valuation $1890 \ldots .$. .... 313,733 Bonded debt (last returns) . $\$ 49,400$ Population in 1890 was.
INTEREST is payable by the State Treasurer, Springfield.

WASHINGTON CO.-H. F. Reuter, County Clerk.
County seat is Nashville. The bonds below described are registered with the State Auditor

When Due.
$6 \mathrm{~s}, \mathrm{Mar}$ \$110,000
Mar. 1, 1898
6s, Mar., \$110,000.....Mar. 1, 1898
(\$10,000 due yearly) to Mar. 1,1908
$\begin{array}{lr}\text { Tax valuation, real..... } & 2,709,320\end{array}$
Tax valuation, personal $\$ 835,772$
Total valuation 1896 tax valuation, real..... $2,709,320$ Population in 1890 was.....19,262

WA YNE COUNTY.-\{ $\begin{aligned} & \text { W. H. DAUBS, Treasurer. } \\ & \text { A. L. WALL, County Clerk }\end{aligned}$
County seat is Fairfield. Bonded debt of county all paid off.

WEST LINCOLN.—This township is in Logan County. LOANS. When Due. $\begin{aligned} & \text { Bonded debt (last returns). } \$ 50,000 \\ & \text { Population in 1890 was.....4,086 }\end{aligned}$ | FUNDING BONDS- |
| :---: | :--- |
| 5 s, July 1, $\$ 50,000 \ldots . . . J u l y ~ 1, ~$ | Subject to

INTEREST is payable by the State Treasurer, Springfield.
WHITE CO.-County seat is Carmi.
The bonds are all registered with the State Auditor.
The Cairo \& Vincennes Railroad 8 per cent bonds are in litigation; hey United States District Court.

LOANS- $\qquad$ P. Interest.- $\quad$ Principal.
ustand'g.

NAME AND PURPOSE, \begin{tabular}{c}
P. Ot. Payable. When Due. Oustand'g. <br>
\& J \& J Sept.-Dec., $1892 \$ 99,500$ <br>
6 <br>
\hline

 

Refunding............................ 6 J 6 J \& J July 1, 1905* <br>
Do. \& 50,000 <br>
\hline
\end{tabular} * Subject to cali. + Subject to call after July 1, 1895.

INTEREST is payable by State Treasurer.
TOTAL DEBT on March 15,1897 was $\$ 249,500$.
EQUALIZED VALUATION in 1896, \$2,365,523. Property is POPULATION in 1890 was 25,005 ; in $1880,23,087$

## WHITESIDE COUNTY SCHOOL DIS-

TRICT NO. 21.-J. W. Alexandria, Sec'y.
 (\$5.000 annually.)
Bonded debt June 1, 1897.\$10,000 Assessment $1_{4}$ actual value
School tax School tax Population $189 \%$ (est.)........... $\$ 3.50,000$

## WILIIAMSON CO.-County seat is Marion.

The bonds below are registered with the State Auditor. LOANS-
P. Ct. Payable. When Due. Outincipal.NAME AND PURPOSE,
Refunding bonds 1895 $41_{2}$ Jan. 1 \$5,000 yr'ly Outstandgg INTEREST is payable by State Treasurer, springfield.
TOTAL DEBT on the date of our last returns was $\$ 120,000$, of which
ASSESSED VALUATION in 1896 was $\$ 1,777,110$; State tax (per
Poputitiv in 1899 was 22,226 ; in $1880 \mathrm{was} 19,324$; in 1895
(estimatea) 55,000 .

## WINDSOR.-T. N. Henry, Mayor.

## This to wnship is in Shelby County.

LOANS. When Due. Net debt Feb. 1, 1897.
FUNDING BondS -
6s, July 1, $\$ 50,000 \ldots$ July 1, 1902
Subiect to call at any time.
$6 \mathrm{~s}, \mathrm{July} 1, \$ 12,000$
Bonded debt Feb. 1,1897 $\$ 63,000$

INTEREST is payable by the State Treasurer, springfield.

## ADDITIONAL STATEMENTS.

In the table below we give statements regarding all civil divisions in the state of Ilinows which have reyistered according to the acts of Feb, 13, 1865 , tud April 16, 1869, an indebtedness of over $\$ 25,000$, and Which are not represented among the foregoing detailed reports:
We add the population from the U. S. Census of 1890 .
Aurora Twp., Kane Co. Bourbon Twp., Douglass Co... Bowdre Twp., Douglass Co... Bruce Twp., La Salle Co.. Bushnell Twp., McDonough Co. Capital Twp., Sangamon Co Clintonia Twp., De Witt Co. Concord Twp., Iroquo1s Co..
Delaware Twp., Tazewell Co Elwood Twp., Vermilion Co Embarras Twp., Edgar Co... Essex Twp., Stark Co.....
Evans Twp., Marshall Co Evans Twp., Marshall Co.......
Ganeer Twp., Kankakee Co.. Ganeer Twp., Kankakee Co... Goose Creek Twp., Piatt Co. Jamilton County Jonesboro City, Union Co........... Kendall County.................... Lowe Twp., Moultrie Co.. Marshall Twp., Clark Co.. Momence Twp., Kankakee Co. Mt. Morris Twp., Ogle Co.. Ohio Twp., Bureau Co.... Onargo, Douglass \& Danforth Twps., S. D. D. No. 1, Iroq. Co.
Oquawka City, Henderson Co.. Osceola Twp., Stark Co... Oswego Twp., Kendall Co..........
Ottawa Twp., La Salle Co. Ottawa Twp., La Salle Co
Prairie Twp., Shelby Co.. Prairie Twp., Shelby Co-....... Richland Twp., Shelby Co Rio Twp., Knox Co............... Sangamon Twp., Piatt Co. Shelbyville Twp., Shelby Co South OttawaTwp..La Salle Co. Special Drainage District, No. Toulon Wabash Co
$\qquad$ Waverly, Morgan Co.
Wild Cat Spec. Drain. Dist. Windsor City, Shelby Co.......

Windsor City, Shelby Co | 32,000 |
| :--- |

Bonds
Registered 29,000
48,000 48,000
33,100 35,000
30,000
 30,500
40,000 37,000

## Inlerest Rate.

 Rate. $\begin{array}{rrrr}35,000 & 10 & \ldots \ldots \ldots . . & 1,665 \\ 30,000 & 10 & \ldots \ldots . . . . & 12,266 \\ 28,000 & 10 & \text { June } 1,1906 & 2,712 \\ 40,000 & 6 & 1900 \& 1911 & 24,963 \\ 66,000 & 4 & 1900 \\ 47,000 & 10 \& 6 & \text { Various. } & 3,463\end{array}$Maturity
July 1 July 1,190

Popula-
tion.
tion.
1,699

22,258 $\begin{array}{llrr}66,000 & 4 & \text { June 1, 1906 } & 2,712 \\ 47900 \text { \& } 1911 & 24,963 \\ 25,000 & 10 \& 6 & \text { Various. } & 3,46 \\ 46,000 & 5 & \cdots\end{array}$ | 25.000 | 10 | Various. | 3,463 |
| :--- | :--- | :--- | :--- |
| 46,000 | $5-6$ | Var. to 1910 | 1,086 |
| 30,000 | 514 | July 1,1902 | 2,140 |
| 25,000 | 10 |  |  |

July 1,1902
Var. Var. to 1909 6 Var. to 1916 Var. to 1909

Various.
July 1, 1910
Optional. Dec.27, 1903
10 Var. to 1910 July 1, 1907 July 1, 1901 Var. to 1909 Various. Various.
Sept. 1, 1903 10
$\&$ 6 var, to 1904
Sept. 1,1904 Mar.1, 1902

July 1, 1901
Juar. to 1908
var......... $\begin{array}{ll}\text { Var. to } 1901 & 21,549 \\ 6 \text { Var. to } 1908\end{array}$ $\begin{array}{ll}\text { July 1, 1915 } & \mathbf{1 , 3 6 8} \\ \end{array}$
May 16,1902
888

# State of Michigan. 

DEBT, RESOURCES, Etc.

Organized as a Territory (Act Jan. 11, 1805)
June 30, 1805
Admitted as a State (Act June 15, 1836)
Jan. 26, 1837

## Total Area of State (square miles)

58,915

State Capital
Lansing
Governor (term expires Jan., 1899)
Secretary of State (term expires Jan., 1899)
Hazen S. Pingree Treasurer (term expires Jan. 1899) - Geo Stel
Legislature meets biennially in odd years the first Wednesday 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." The only bonded debt July 1, 1897, was $\$ 19,000$ fof "past-due part paid $\$ 5,000,000$ loan bonds" adjustable at $\$ 578 \cdot 57$ per $\$ 1,000$, amounting to $\$ 10,992 \cdot 83$; the bonds have never been presented for payment and bear no interest. The "Trust fund debt" on the same date amounted to \$5,766,702•72.
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.
 $1876 \ldots .$. .... $630,000,000$ 1871 ...... 630,000,000 $1 \cdot 201$ 29,369,065 2.50

In 1896 the assessed valuation of real estate was $\$ 805,553,976$; per sonal property, $\$ 140,455,965$; total valuation, $\$ 946,009,941$.
DEBT LIMITATION. - Michigan, as noted 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 put into 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 "canals and navigable 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 Michigan made and adopted another Constitution. During the years which intervened the people had gained a wide experience 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
will 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 aggregate at any one time exceed fifty thousand dollars. The moneys so raised shall be applied to the par-
poses for which they were obtained or to the payment of the debts so poses for why
SEction 4. The State may contract debts to repel invasion, suppress insurrection of 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 scrip, certificate, or
section 7. No scrip, certificate, or other evidence of State indebtedness shall be issued except for the redernption of stock previously issued or for such coots as are expressly authorized in tho constitution. stock of any company, association or corporation.
SEction 9. The State shall not be party to, or interested in, any work of internal improvement, nor engage in carrying on any such work excent in the expenditure of grants to the State of land or other property.

The foregoing sections appear to cover every branch and phase of the 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 borrowing power. The provision which relates to this subject is found in Artlele 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 of
In the exercise of the power granted by this section the Legislature has passed general laws governing the incorporation, taxation and bosding of cities and villages, With regard to cities the chief provisions with respect to taxation and bond issues will be found in the second volume of the 1890 revision of Howell's Annotated Statutes of Michigan. Chapter 22, on "Finance and Taxation," pages 629 to 702 , Sections 2693 to 2730 . The sections which mainly cover these polite are the following-we give the substance not the words of the section:-
Taxes, Aud in what amount they can be laid, are defined in Section 2697 to section 2701.
Section 2697 provides that the maximum amount which the cornel may raise by general tax for all general purposes (except schools and school house purposes and except as otherwise provided below) shall not exceed in any one wear
In cities having a population not over 6.000
In deities larger than 6,000 bat not over 9,000 ..................... $11_{4}$ per cent In cities larger than 9,000 bat not over $14,000 \ldots \ldots . . . . . . . . .1_{2}$ per per cent
Section 2698 provides that the council may also raise in each street district not exceeding one fourth of one per cent.
SECTION 2690 provides that in addition to above the council may raise by special assessment in sewer and in agreclal 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 debs.

## Loans, When allowed and amount indicated:

SEction 2,709 . Provides that no public work shall be contracted or commenced until a tax shall have been levied to pay cost.
Sverios 2,710. Instead of levying a tax for whole mont 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.
8Eotion 2,712. If any greater amount is required for erecting public brilliligss, or for purchase of ground for same, or for other public fmprovementa 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 authorised by a maiorify cote of the electors voting upon the question at an annual city election. The amount that may be so raised in any year slanll not exceed two per cent of assessed valuation.
Bectrow 2,713. The proposition to raise suchadditional amount mustbe submitted by an ordinance distinctly stating the purpose of proposed expenditure, the amount proposed, and whether to be raised by tax or loan. Such ordinances 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 be by ballot
EECTION 2,717. No loans made exceeding amounts prescribed in thin aet. For loans lawfully made bonds of the city may be issued bearing a legal rate of interest. Record to be kept by city clerk. When deemed necessary by coumell nev 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 Mohigan has been as follows in the years named:
named:
$\left|\begin{array}{ll}1860 \ldots \ldots . . & 749,113 \\ 1850 \ldots . . . . . & 397,654 \\ 1840 \ldots \ldots . . & 212,267\end{array}\right|$
$\frac{1830 .}{1820}$
1820.
1810...
.. 31,639
8,765 $1890 \ldots . . . . .2,098,889$
$1890 \ldots . . . .1,636,937$
$1870 \ldots . . . .1,184,059$

ncrease was 434 or 58.06 p
From 1860 to 1870 . 434,946 , or 5806 per cent; from 1870 to $1880,452,878$, or $38 \cdot 25$ per cent ; from 1880 to $1890,456,952$, or $27 \cdot 92$ per cent.

# Cities, Counties and Towns <br> in the <br> <br> STATE OF MICHIGAN. 

 <br> <br> STATE OF MICHIGAN.}

ALBION.- $\left\{\begin{array}{l}\text { SAMUEL DICKIE, Mayor } \\ \text { F. L. IRWIN, Treasurer }\end{array}\right.$
Albion is in Calhoun County.
LOANS- When Due.
IMPROVEMENT BONDS- 18,000 .... 1898 to 1906
( $\$ 2,000$ due yearly.)
WATER BONDS-
58, J\&J, $\$ 50,000 .$.
58, J\&J, $\$ 50,000 \ldots$...July 1,1919
Total debt Feb. 1, 1897 .. $\$ 75,000$
Water debt included Water debt included. $\quad 55,000$
Assessed valuation 1896.1,914,610 Assessment about $2_{3}$ actual value Assessment about ${ }^{\text {Tax rate }}$ (per $\$ 1,000$ ) ........ $\$ 24: 50$
 INTEREST on land bonds payable in Chicago; water bonds of 1919
in New York; water bonds of 1903, etc., in Albion.
TAX FREE. -All of the bonds are exempt from taxation.
BATTLE CREEK.- $\left\{\begin{array}{l}\text { ABRAHAM METCALF, M' } y^{\prime} \text { r. } \\ \text { S. H. CORWIN, Treasurer. }\end{array}\right.$
This city is in Calhoun County.
LOANS-
When Due.
$5 \mathrm{~S}, \mathrm{M} \& \mathrm{~N}, \$ 10,000$
58, M.... $10,000 . .$. May 1, 1907
5s, Mäs, $10,000 \ldots$.... Set. 16, 1, 1908

| PAVING Bonds- |
| :--- |
| Bi.... Oct. 10,1910 |

PAVING BONDS-
58, M\&8, $836,000 \ldots . . .1918$ to 1920
( $\$ 10,000$ annually on Sept ( 810,000 annually on Sept. 1.)
WATER WORKs BoyD
$5 \mathrm{~s}, \mathrm{Mds}, \$ 30,000 \ldots$ Sept. 1,1915
(\$10.000 due y'ly) to Sept. 1.1917
Population in 1880 was ....13,197
INTEREST on the $4^{\frac{1}{2}}$ 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 is in Bay County. The debt was principally incurred for Water, but the water revenue does not fully meet the interest on the water b
1891.

LOANS-
$58, \mathrm{M} \& N, 825,000$
$4 \mathrm{~s}, J d \mathrm{D}$,
$4 \mathrm{~s}, J \& \mathrm{D}$,
$48, J \& D$,
$48, J \& D$,
$48, J \& J$,
$4 s, J \& J$, $\begin{array}{ll}45, \ldots . . & 35,000 . \\ 35,000 .\end{array}$ Bridge BondsSs, M\&8, $\$ 25,000$. $\mathrm{s}, \mathrm{JdJ}, 4-48,000$. (\$12,000 every five 1,1904 to Local IMprovement Rosins ais, F\&A, \$29.500....Ang. 1, 1897 58, F\&A, $26,500 \ldots$ Aug. 1,1898
58, F\&A, $10,000 \ldots .$. Aug, $_{1,} 1899$
58,1800 to 1902 $5 s, \ldots, 0,180,000 . . .1800$ to 1902
( $\$ 10,000$ annually on July 1.)
INTEREST on the 8 per cent water bonds is payable at the City Treasury; on all other bonds at New York City.
TAX FREE.-Allbonds issued by this city are exempt from taxation TOTAL DEBT, ETC. -Total bonded debt February 1, 1897, was
8651,000 ; sinking fund assets, $\$ 28,000$; net debt, $\$ 623,000$; water debt, included in total debt, $\$ 362,000$. The city has no floating debt. ASSESSED VALUATION -In 1896 the assessed valuation (which is 70 per cent of actual value) of real estate was $\$ 8,466,520$; per $\$ 1,000$ ), $\$ 22$.83. In 1890 the assessed valuation of real estate was $\$ 7,827,775$; of personal property, $\$ 2,407,330$; total, $\$ 10,235,005$.
POPULATION, -The population in 1890 was 27,839 ; in 1880
it was 20,693 . Population in 1894, 30,043 .
it was 20,693. Population in 1894, 30,043.
BAY CO.-W. D. Richardson, Deputy Clerk
County seat is Bay City.


## BIG RAPIDS.-Big Rapids is in Mecosto County

LOANS- When Due. Total debt (last returns). $\$ 90,000$ ${ }_{4}^{\text {NEW WATER BONDS }}$, 1,1903 Water debt included...
 58, F\&A15, $\$ 15,000$..Aug. 15,1904 $5{ }^{1}$ Is, M\&s, $15,000 \ldots . \mathrm{Sept} .1,1907$ RAILROAD BOND 8Tax valuation, real. do valuation 1891
Total valuable
Total tax per $\$ 1$ Total tax per $\$ 1,000 \ldots$
Population in 1894 Wa $5 \mathrm{~F}, \mathrm{Feb}, 1, \$ 15,000$. Feb. 1908
Interest paid in New York, DePopulation in 1890 was. trait, Chicago and Boston.

LOANS-
WATERWORKS BoND When Due. Bs, A\&O, $\$ 18,000 . .$. Oct. 15,1898 88, F\&A, 10,000..... Feb. 16, 1899 Bs, M،\&, 80,000..... Mar. 1,1903
(\$20,000 due yea ry to Mar. 1, 1903 (\$20,000 due yea ly to Mar. 1,1903
8 s, F\&A, $\$ 19,000 \ldots$ Feb. 16,1904
 $88,(\$ 10,000$ due yearly) Feb.16,1912 88, A\&O, $\$ 200000 \ldots . \mathrm{Apr} 15,1913$
$58, \mathrm{MdN}, 25,000 \ldots$ May 1,1906


48, A\&O, $20,000 \ldots$ Oct. 1,1921
$4 \mathrm{~s}, \ldots ., 20,000 \ldots$. Oct. 15,1927 Population in 1880 was. 450,000
$1,220,510$

CHEBOYGAN.- $\left\{\begin{array}{l}\text { JAMES F. MALONEY, Mayor. } \\ \text { GEORGE N. OASE, Clerk. }\end{array}\right.$
Is in Cheboygan County.
LOANS- OONDS- When Due.
Ss, Sept. $\$ 2,000$....Sept. 1, 1897
School Bonds-
W198, A\&O, WM, $\$ 400$.....Oct. 1,1897
$5128, ~ A \& O, \$ 4,500 . . . .0$ Ot. 1,1897
58,
$5 \& ⿴ 囗$

WATER WORK 8 BONDS- (Com.)Ss, Aug. $1, \$ 83,000 \ldots$,..Ty 2,1914

Total debt Feb. 17, 1897 \& 86,000 | Total debt Feb. IT, 1897 \$86,000 |
| :--- |
| Water debt included..... |
| 4,000 | Tax valuation, real........ 1,097,115 Tax valuation, personal. 378,975 Total valuation 1896,...1,476,099 Actual valuation (est.).... 2,800,000 Population in 1890 was...... 6,235

Population in 1894 was......6.956

INTEREST on the city Hall bonds is payable in Detroit，Mich．；on
the water works bonds in New York and Detroit． the water works bonds in New York and Detroit．

CHIPPEW A COUNTY．－County seat is Sault de
ste．Marie．
Reefunding Bonis Bonded debt，May 1．．．June 1， 1912 Floating debt

Equalized valuat＇n．，＇ $96 . \$ 3,475,998$ $\begin{array}{lr}\text { Totaldebt May } 1,1897 . . & 174,976\end{array}$
opplation in 1890 ．．．．．6，944，260

COLDW ATER．－This city is in Branch County．
LOANS－When Due．｜Water debt，included Electrig Light Bonds－ 189 （ $\$ 3,000$ due yearly）to Aug． 1,1901 School Bonds－
5 s，May $1, \$ 15,500 . . .$. Mar． 1,1898 （\＄3，000 due yearly）to Mar．1， 1902
 Bonded debt（last ret＇ns）．$\$ 115,500$

DETROIT．－$\left\{\begin{array}{l}\text { WILLIAM C．MAYBURY，Mayor．} \\ \text { FRANCIS A．BLADES，Comptroil }\end{array}\right.$
Detroit is situated in Wayne County．The total net debt as given be ow for 1897 and 1896 includes a portion of the net special debt for street paving，as the Michigan Legislature of 1895 amended the Street Paving Act to make a portion of the street paving bonds run against the city＇s bonded debt limit．Previous to August，1895，the stre
were not included in the reports of the city＇s net debt．

Were not included in the reports of the city＇s net debt．When Due．LOANS－Wue． BOULEVARD IMP．BONDS－ 4s，J\＆J，\＄200，000．．．．July 1， 1921 | $4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}$, | 200,000 |
| :--- | :--- |
| 48, M．．Sent． |  |
| 100,000 |  |
| ．．．Nov．1， |  | 1923 Park and Boulevard bonds－ 4S，M\＆S，$\$ 100,000 \ldots$ ．．．Sept． 1,1921

$48, \mathrm{~J} \& J, \quad 105,000 . \mathrm{July} 15,1922$ 4s，F\＆A，$\quad 25,000 \ldots$ Aug．1， 1924
PARK IMPROVEMENT s ，M\＆S，$\$ 100,000 \ldots .$. Mar $4 \mathrm{~s}, \mathrm{~A} \& 0,100,000 . . . . \mathrm{Mar} .1,1920$ s，F\＆A， 100,000 ．．．Aug．1， 1922 s，J \＆J，100，000 ．．．．Jan．9， 1924 $4.65 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 100,000$ Aug． 1,1899 $3.65 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 1100,000 \mathrm{Jan} .1,1,1918$ $31_{2} \mathrm{~s}, \mathrm{FdA}, 30,000$ Feb．1， 1911 $3^{12} 1_{2}$ s，J J \＆D， 270,000 Dec．1， 1916 4 s ，J\＆J， 50,000 ．July 1,1916
Pe 1926


PUBLIC SEWERS－

## 6s，J\＆D，\＄7，000．．June 1， 1897

 $4 \mathrm{~s}, \quad \mathrm{~J} \& \mathrm{D}, \quad 200,000$ ．．June 1,1918 $\begin{array}{lll}4 \mathrm{~s}, & \text { A\＆D } & 200,000 \text { ．．June 1，} 1918 \\ 260,000 . .0 \mathrm{Oct} & 1,1919\end{array}$ $4 \mathrm{4s}, \mathrm{~J} \& J, \quad 240,000$ ．．．July 1， 1919 s，A\＆O， $500,000 \ldots$ Apr．1， 1922 $\begin{array}{lll}4 \mathrm{~s}, & \text { M\＆S，} & 150,000 \ldots \text { Mar．} 3,1924 \\ 4 \mathrm{~s}, & \mathrm{~J} \& J, & 100,000 . \text { July } 2,1924 \\ 4 \mathrm{~s}, & \text { F\＆A，} & 160,000 \text { ．Feb．}\end{array}$ $4 \mathrm{~s}, \quad \mathrm{M} \& \mathrm{~S}, 160,000$ ．．Feb．1， 1925 $3^{1}{ }_{2}$ s，A\＆O，100，000 Oct．1， 1906 $4 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 450,000$ Apr．2， 1924 4s，F\＆A，150，000 ．．．Feb．1， 1925 WATER BONDS issued by Com－ $7 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 100,000 \ldots .$. Feb． 1,1900 $7 \mathrm{~s}, \mathrm{~F} \& A, \quad 50,000 \ldots . . \mathrm{Aug} .1,1902$ $\begin{array}{ll}7 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, & 50,000 \ldots . . \text { Aug．1，} 1903 \\ 7 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, & 41,000 \ldots . . \text { Feb．} 1,1904\end{array}$ $\begin{array}{ll}7 \mathrm{~s}, \mathrm{~F} \& A, & 244,000 \ldots . . \text { Aug．} 1,1904 \\ 7 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, & 149,000 \ldots . . \text { June 1，} 1905\end{array}$6s，J \＆D，199，000．．．．．June 1， 1906
$4 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 100,000 \ldots$. Sept．1， 1899
$4 \mathrm{~s}, \mathrm{~J} \& J, 100,000 \ldots . . \mathrm{Jan} .10,1925$ $4 \mathrm{~s}, \mathrm{~J} \& J, 100,000 \ldots . \mathrm{Jan} .10,1925$ INTEREST is payable in New York
TOTAL DEBT SINKING FUNDS，ETC．－The subjoined statement shows Detroit＇s total municipal debt，the sinking fund held by the city against the same，and the water debt，on the dates named．
General bonded debt．$\$ 4,837,000$ ．July 1，＇96．July 1，＇95．July 1，＇94 Sinking funds．

Total net debt．．．．$\$ 3,794,535 \quad \$ 3,828,330 \quad \$ 3,959,656$
Water debt（add＇n＇l）．．$\$ 1,033,000 \quad \$ 1,133,000 \quad \$ 1,133,000$
The outstanding bonds of the Water Commission，amounting to by the city in its statement of bonded debt，as the receipts from water assessments and the annual appropriation of $\$ 75,000$ for sinking and nterest runds，as required by law，will be sufficient to redeem all out tanding bonds at maturity．
The sinking fund consistsof cash and city bonds．
The following shows the city＇s total funded debt，and sinking funds at different periods．
 CITY PROPERTY．－The city owns property free from all encum brance which was valued on July 1，1897，at $\$ 20,430,985$ ．
ASSESSED VALUATION．－The city＇s assessed valuation（about $3_{1}$ actual value）and tax rate have been as follows in the years named：

| Years． | Rea | Personal． | Total |  |
| :---: | :---: | :---: | :---: | :---: |
| 1897．． | \＄165，836，780 | \＄40，989，090 | \＄206，825，870 | er \＄17．68 |
| 1896．． | 164，961，160 | 44，680，940 | 209，642，100 | 15．59＊ |
| 1895．． | 162，554，510 | 47，031，820 | 209，586，330 | $15 \cdot 70$ |
| 1890．． | 123，391，610 | 38，436，960 | 161，828，570 | $15 \cdot 73$ |
| 1885．． | 87，536，645 | 28，713，300 | 116，249，945 | 10.77 |
| 1880．． | 64，556，085 | 19，867，705 | 84，363，790 | 11．83 |

＊Average．
The tax rate includes the city tax，the sohool tax，the police tax and the highway tax．
DEBT LIMIT－The charter limit of bonded debt is two per cent of
assessed valuation． assessed valuation．
POPULATION－In 1890 population was 205,876 ；in 1880 it was 116,340 ；in 1870 it was 79，577．Population in 1897 was estimated at

## DICKINSON CO．－County seat is Iron Mountain．


ESCANABA．－Escanaba is in Delta County：
LOANS－ $\mathbf{S C H O O L}$ BONDS－1895．When Due．Tax valuation 1894．．．．$\$ 1,111,250$ 5 s ，ann．，$\$ 21,000 \ldots . . . J u l y$ 1， 1920 Population in 1894 was．．．．．．．．．． 8,124 Interest payable at Escanaba．$\quad$ Population in 1890 was Total debt（last returns）．．．$\$ 21,000 \mid$ Population in 1880 was．

GOGEBIC CO．－John Evans，Treasurer．
County seat is Bessemer．
LOANS－Wh
When Due．
Tax valuation 1895 ．．．．$\$ 9,231,064$ Assess＇t abt．same as actual value． $5^{128}$ ，A\＆O，$\$ 34,000 \ldots$ Apri pril Population in 1894 was．．．．．．4，088 Int．in New York at Nat．Park Bank． Population in 1890 was．．．．．．13，166 Bonded debt（last returns）．$\$ 34,000$

GRAND HAVEN．－This city is in Ottawa County．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Total debt Jan．10，1896．} \$ 54,000 \\ & \text { Water debt（included）} \\ & 16,000\end{aligned}\right.$ COURT HOUSE BONDS－ 1897
5s，J\＆J，\＄3，000．．．．．．．．．Jan．1， 1897 $5 \mathrm{~s}, \ldots ., \$ 10,000$
5s，A\＆O，\＄15，000．．．．Jıne 1,1900
5s，A\＆O，17，000．．．．June 1， 1905 Water debt（included）．．．1，126，000 Real valuation $1894 . . . .1,000,000$ Total tax（per $\$ 1,000$ ）．．．．．．$\$ 43 \cdot 34$ Population in 1890 was．．．．．．5，023 Population in 1880 was．．．．．．．4，862
Population in 1896 （est．）．．．．5，000 5s，M\＆S，$\$ 16,000 \ldots \ldots$ ．．．．．1898－1903
（ $\$ 3,000$ due yearly on Sept．1）．
INTEREST on the railroad bonds is payable at New York；on the court－house bonds at Grand Haven；on $\$ 3,000$ of the wate
Grand Haven and on the remaining $\$ 13,000$ at New York．

GRAND RAPIDS．－\｛至EOA．CARO，Comptroller． Grand Rapids is in Kent County．
LOANS－When Due．

58 ，J \＆J，\＄150，000
5s，J\＆J，$\$ 150,000 \ldots$ $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 150,000$

July 1， 1904 4s，Man，\＄150，000．．．．May 1， 1905 4s，．．．．．．，\＄75，000．．．．．．May 2， 1916 $5 \mathrm{~s}, \quad$ Var．，$\$ 77,000 \ldots 1897$ to 1904 $41_{2}$ S，J\＆D，$\quad 25,000$ ．．．June 1， 1906 $\begin{array}{ll}41_{2 s} \text { s，J\＆D，} & 25,000 \ldots \text { June 1，} 1908 \\ 41_{28}, ~ J \& D, & 23,000 \ldots J u n e ~ 1,1909 \\ 41_{2} \text { ，J\＆D，} & 12,000 \ldots \text { June 1，}\end{array}$ $\begin{array}{ll}41_{2} \text { s，J\＆D，} & 12,000 \ldots \text { June 1，} 1910 \\ 41_{2} s, A \& O, & 55,000 \ldots \text { Oct．} 1,1911\end{array}$ $41_{2} \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$,
$4 \mathrm{~s}, \ldots ., \quad 60,000 \ldots \ldots . . .1906-1910$

LOANS－When Due．
SCHOOL，BONDS－Assumed by an－ nexation．$\$ 25,000$ 1897－1900 STREET IMPROVEMENT－

897－1900 5s，Ma\＆$, \$ 200,000 \ldots 189$ ）to 1901 （ $\$ 50,000$ annually onMay 1.$)$ WATER BONDS－ $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 150,000 \ldots$ Sept． 1,1908
$5 \mathrm{~s}, \mathrm{M} \& N, 80,000 \ldots$. May ${ }_{41} 1_{2}$ ，J\＆J，300，000．．．．Jan．1， 1912 $4^{1}{ }_{2}$ s，A\＆O，225，000．．．．Oet．1， 1913
4 s ，J \＆D，100，000．．．June 1， 1915
＊These bonds are only a temporary obligation，and their paymenti provided for by special assessment on the property directly benefitted INTEREST on the water bonds，city hall bonds and funding bonds is payable at New York；on other bonds at Grand Rapids．
TOTAL DEBT，ETc．－The total bonded debt on Sept．1， 1897 floating debt．Sinking fund，$\$ 111,000$ ．

TAX FREE．－All bonds of this city are exempt from taxation．
ASSESSED VALUATION of real estate in 1896 was $\$ 21,864,915$ personal property，$\$ 5,868,620$ ；total，$\$ 27,733,535$ ；total tax rate（per and in 1893 it was $\$ 24,000,000$ ．Property is assessed at about ${ }^{1} 4$ of its actual value．

POPULATION．－The population in 1890 was 60,278 ；in 1880 ，
GREENVILIE．－$\left\{\begin{array}{l}\text { F．N．WRIGHT，Mayor．} \\ \text { O．W．JOHNSON，Chairman Fin．Oım }\end{array}\right.$ This city is in Montealm County．
LOANS．－When Due．Tax valuation 1896 ．．．．．．．$\$ 823,925$ 5s，J\＆J，$\$ 15,000 \ldots . . . .1898-1900$ （\＄5，000 due yearly on Jan．1．） 5s，J\＆J，$\$ 6,000$ ．．．．Jan．1，1901－＇02
ssessment is $3_{5}$ actual value．$\$ 823,925$ Assessment is $3_{5}$ actual value．
Total tax per $\$ 1.000 \ldots .$. \＄31 62 Total

INTEREST is payable at the Hanover National Bank，New York

HILLSDALE．－A．B．La Fleur，Mayor．
This city is in Hillsdale County．

Bonded debt Jan，1，＇97．．\＄45，000 $\mid$ Net debt Jan．1，1897．．．．\＄59，500 | Water debt included．．．．． | 30,000 | Tax valuation $1896 \ldots \ldots . . .2,000,000$ |
| :--- | ---: | ---: | ---: |
| Floating debt．．．．．．．．．．．． | 19,000 |  |



HOLIAND．－ $\begin{aligned} & \text { JAS．DE YOUNG，Mayor．Clerk．} \\ & \text { WM．O．VAN EYCK，City Cler }\end{aligned}$
This city is in Ottawa County．
WATER BONDS－
Tax valuation 1896．．．．\＄1，323，320 5 S ．．．．$\$ 18,000 \ldots . .$. Feb． 1,1908
Additional water bonds．．$\$ 43,950$ Public building bonds．．．．$\$ \mathbf{5 0 0}$ Bridge bonds ．．．．．．．．．．．．．．．．． 1,000 Electric－light bonds．．．．．．．．24，000 Population in 1880 was．．．．．．．．．． 26,945 Tot．bond．debt Apr．27， $97 \quad 69,450$
TAX FREE．－All bonds of this city are exempt from taxation．
HUDSON．－$\left\{\begin{array}{l}\text { HENRY C．HALL，Mayor．} \\ \text { BYRON FOSTER，Treasurer }\end{array}\right.$
Hudson is in Lenawee County．
LOANS－When Due．｜Tax valuation $1897 \ldots \$ 1,148,110$
WATER BONDS－
5 s ，J\＆J，$\$ 30,000 \ldots .$. Jan．1， 1909 5s，July，5，000．．．．．．．\＄500 yearly Total debt Sept．1，1897．．$\$ 35,000$
Tax valuation，real．．．．．．．．．692，360 Tax valuation，personal．．． 455,750 Assessm＇t about $1_{2}$ actual value． Tot．tax（p．$\$ 1,000$ ），＇97． $13 \cdot 15$. Population in 1890 was2．．．．．．．．．．． 178 Population in 1890 was2，．．．．．．． 178
Population in 1897 （est．）．．．．．2，500

IRON MOUNT AIN．－This city is in Dickson Coun＇ 5
LOANS．When due．｜Total debt 1897．．．．．．．．．．．$\$ 71,000$
 6s，M\＆S．$\$ 10,000 \ldots . .$. May 1， 1898
（Abt．$\$ 3,500$ due yearly）to 1900 $6 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 16,000 \ldots . . \mathrm{May} 1,1912$ Assessment about $1_{3}$ actual value $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}$,
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 15,000 \ldots . . \mathrm{June} 1,1916$ Ciry BoNDS－
$6 \mathrm{~s}, \mathrm{July}$ ，$\$ 10,000$
．s， 20,000 ．．．．．．．．．．．．．．．．．．．． 1901 State tax（per $\$ 1,000$ ）．．．．．．．．$\$ 1 \cdot 66$ County tax（per $\$ 1,000$ ） City tax（per $\$ 1,000$ ）．．． Average school tax ．．．．．．．．．．． Population in 1890 was．．．． $\begin{array}{r}8.50 \\ 8.83 \\ \hline\end{array}$
－．．．

INTEREST is payable at the city treasury and in New York City
GOLD．－School bonds payable in gold．

ISHPEMING.-This city is in Marquette County. Bonded debt (lat't ret'ns).. $\$ 960000 \left\lvert\, \begin{aligned} & \text { Population in } 1894 \text { was..... } 11,689\end{aligned}\right.$

JACKSON.-W. J. Caldwell, Recorder.
This eity is the capital of Jackson County.
LOANS- $\quad$ Pruterest. - Tl. Payable. When Dre. Pripal. Outstand'gPublic building bonds...... 5 M \& 8 Nov. 15, 1907 $\$ 65,000$ Waterworks bonds
Water works bonds, \&c. Water extension, 1892

Retundin\& water bonds. 8 M \& g $\{\operatorname{sept} 1,1898-1900$ \$65,000 30,000 30,000 75,000 70,000
20,000 20,000 40,000
號 Detroits on all other issues in New York.
TOTAL DEBT, ETC. -The total bonded debt on Feb. 28, 1897, was ,
TAX VALUATION in 1897 of real estate was $85,926,980$; of personal property, $\$ 1,087,105$; total, $\$ 7,014,085$. Property is assessed
at about one-third of its actual value. The total clty tax per $\$ 1,000$ was \$20.00.
POPULATION,-The population in 1890 was 20,798 ; in 1880 was
16,105 ; in 1870 was 11,447 ; in 1894 was 22,623 .
KAIAMMAZOO.-\{A.M, STEARNS, Mayor.
This city is in Kalamazoo County
LOANS- When Due. |Flonting debt............. \$100,000 ELEOT\&ic-LIGRT BoNDs- $\quad$ Tan., 840,000 ....... 1900-1906 Total debt Ang. $1,1897 . .1$ 140,000 ( $\$ 10,000$ due yearly on Jad. 1.) Total tax (D. $\$ 1,000$ ), $968,8,000,000$ Interest payable at Kalamazoo. Bonded debt Ang. 1, 1897. $\$ 40,000 \mid$ Population in 1897 (est.).....25,000
KENT COUNTY.-H. B. Proctor, Treasurer. County seat is Grand Raplds.
COANS- When Due. 5 Jan., $\$ 10,000 \ldots \ldots . J a n .15,1898$
5 s, Jan.. $20,000 \ldots . . J a n .15,1899$ Interest 1s payable in N. Y. City. Total debt Mar. $15,1897,830,000$

Tax valuation, pers'1. $86,846,725$ Total valnation, 1896. 41,715,640 Anseasment about ly real value. Tax rate (per $\$ 1,000$ ) ${ }^{\text {² }} 94$... 81544 Population in 1890 was...121,987

LANSJNG.- $\begin{aligned} & \text { CHAB. J. DAVIS, Mayor. } \\ & \text { HRAM C HEDGES, Tre }\end{aligned}$
Lanaing, the copital of Miehigan, is in Ingham County.
LOAN - Wrond - Dise.
$58, J \& D, 410,000 \ldots . . J n I y ~ 1,1908$
 5s, Mas, $25,000 \ldots \ldots$ 1900-1914
48, J\&J, \$ 25, ,u00.... 1911-1915
CITY HALT?
58, M\&8, $875,000 \ldots 19091914$
48, J\&J, 850,000 .............
5\%, J\&DRIO-LJORT BONDS
( $\$ 20,000$ yearly) to July 1,1913
INTEREST on the public Improve
ent bonds is payable at Lang-
TOTAL DEBT, ETC.-The total bonded debt on Aagust 1, 1897, was 8487,000 , of whel water debt was $\$ 125,000$. The elty has no ASSESSED
ASSESSED VALUATION in 1896 of real estate was $\$ 6,405,790$ personal property, $\$ 1,346,616$; total, $\$ 7,752,406$; total tax rate (per POPULATION,-The population in 1890 was 13,102 ; in 1880 was 8,310, in 1870 was 8,319, in 1891 (State cowsus) was 15,802.
MARQUETTE - \{JAMES E. SHERMAN, Mayor. This city is in Marquette County franklin E. BAY, Comptroller. LOANS-

When Duse.
CITY HALL. BoNDs-
$5 s_{,}$F\&A, 850,00 . 15,1903 ELEETRIC LiGHTING-
5 s, J\&GJ, $\$ 10,000 \ldots$ July 1,1899


| $58, ~ J \& \mathrm{AJ}$, | $20,000 \ldots . . \mathrm{July} .5,1900$ |
| :--- | :--- |
| $5 s, ~ J d J$, | $10,000 \ldots$ July 1,1900 |

Eleothic Liahtivg-(Cons) 5s, M\&s \$25,000 ...Eept. 1, 1912 SCHOOL BUILDING-

58, MSE8, $830,000 \ldots .$. Sept. 1,1899 WATER WORKSJUEJ, $\$ 15,000 \ldots . .$. July 1, 1898 | 58, J\&J, $14,000 \ldots . . J$ Jan. 1,1900 |
| :--- |
| $5 s, ~ J \& J, ~$ |
| $55,000 \ldots . . . J a n . ~$ | INTEREST is parmble at Marquette. J\&J, 25,000 ....July 1, 1901 INTEREST is payable at Marquette.

vas 8254,000 of whic. The total bonded debt on Oetober 1, 1897 met delot, $\$ 244,000$. The eity lebs was 839,000 ; sinking fund, $\$ 10,000$ ASSESSED VALUATION in 1897 of 18 g delbt.
personal property, $\$ 341,425$; total, $\$ 2,433,875$; total city tax rate (per $\$ 1,000$ ), $\$ 2021$. Property fa assessed at Ewo-flfths of its netral value POPULATION in 1894 (State Censas) was 9,$724 ;$ in 1890 (U. 8. Census), 9,003 in 1880 was 4,690 . According to local figures the
population in 1897 was about 13,000 .

MENOMINEE.- \{ WM. HOLMS, Mayor.
This oity is in Menominee County.
LOANS- When Due.
6s, M\&\& 83,000 .......Mar. 1,1898
6s, M\&N, $\$ 55,000 \ldots .$. May 1, 1898
(Part due Fearly) to May 1, 1911
GENERAL TMPROVEMENT -

6s, M\&N, $\$ 10,000$..May 1, '12 1912
REFUNDING BoNDS.
5s, A\&O, $847,500$.
pr. 1, 1914
and MenomT on the speelal assessment bonds is payable in New York N. Y., and on all others at the office of N. W. Harris \& Co., New York.

MENOMINEE SCHOOL DISTRICT.-This sohool district is co-

LOANS- When Due. 6s, Mar. 1, *\$25,000 ..Mar. 1, 1898 ( $\$ 5,000$ due yearly) to Mar. 1,1898 $6 \mathrm{~s}, \mathrm{Apr}, 1, \$ 45.000 . . \mathrm{Apr} .1,1903$ ( $\$ 5,000$ due yearly) to Apr. 1, 1911 Population in 1894 was .....12,644 INTEREST on the school bonds is payable in Menominee.

## MENOMINEE CO.-H. J. Woessner, Clerk

## County seat is Menominee.

LOANS- When Due. $\mid$ Net debt Feb. 1, 1897... $\$ 50,000$ 5 s , 5 s , ann., $\$ 50,000 \ldots \ldots . .1900-1909$ ( $\$ 5,000$ due yearly on April 1.) 5s, Apr., $\$ 10,000 \ldots$ Apr. 1,1905 Interest payable by County Treas.
Total debt Feb. 1, 1897.... $\$ 60.000$ Sinking fand.................. 10,000

Popalation in 1896 (est.). 235,000

* Decrease in population owing to division of county in 1891.


## MIDLAND CO.-Jas. V. Lounsbury, Clerk.

County seat is Midland.
LOANS- When Due. Total valuation 1891...\$1,981,650 6 s, Mar, $\$ 32,000$ Mar. 1, 1903 Interest payable in Detroit, Mich. Total debt A pr. 15, 1896. \$33,000 Tax valuation $1895 \ldots . .2,528,337$
INTEREST on the school bonds is payable at Menominee.

## MUNISING.-R. T. MacLeAN, Treasurer.

This village is in Alger County.

Water Works Bonds- to 1917 |Assessed valmation, per.. $\$ 184,000$ $58, M$. | Assessed valuation, real. $\$ 315,600$ | $\begin{array}{l}\text { Assessment is ad nal value. } \\ \text { Population in } 1897 \text { (est.) }\end{array}$...3,000 |
| :---: | :--- |

MUSKEGON.-Lawrence A. Smith, Mayor.
Muskegon is in a county of the same name.
LOANS-
NAME AND PURPOSE.

## Contingent fund bonds

 Interest and sink. fund bde. Loan extension bondsPublic parks............... 1898
do P. 01
5
5
5
5
5
5
5
5
5
5 Wower Extension.............
$\qquad$


INTEREST on the old 8 per cent water bonds is payable at Fourth Nat. Bank, N. Y. City, and on all other bonds at Bank of the Republio. N. Y. City.

TOTAL DEBT, ETC.-The bonded debt on Mar. 15, 1897, was making a total debt of water debt of $\$ 320,000$, floating debt $\$ 48,000$ makin
ASSESSED VALUATION in 1896 of real estate, $\$ 3,187,000$; personal property, $\$ 900,000$; total, $\$ 4,087,000$. Total tax (per $\$ 1,000$ ) for 1895 Was $\$ 49 \cdot 75$, including state tax, $\$ 2 \cdot 75$; county tax, $\$ 8.50$; city tax, $825 \cdot 00$;
POPULATION, The population in 1890 was 22,702 ; in 1880 was
11,262 . Population in 1896 (estimated) 25,000 . 11,262. Population in 1896 (estimated) $25,000$.
MUSKEGON COUNTY.-County seat is Muskegon. Bonded deht, $1897 \ldots .$. . $\$ 163,000 \mid$ Pornlation in 1897 (est.) ...50,000 Tax valuation............ 6,089,591 $\begin{aligned} & \text { Population in } 1890 \text { was.... } 40,013 \\ & \text { Real valuation.........25,000,000 } \\ & \text { Population in } 1880 \text { was....26,586 }\end{aligned}$

PONTIAC.-F. H. Carroll, Mayor.
This eity is in Oakland County.
LOANS- When Due. SCHOOL BOND
$58, \ldots . .1814,000$.. 1898 to 1911 (\$1,000 due yearly)
SEWER BONDS-
58, M\&S, $825,000 . .$. Sept. 2,1915
WATER BONDS$4 \mathrm{I}_{08}$, yat $\mathbf{~} 995,000$. 28, var, $\$ 95,000$............ Yearly

Int. pay'le inN. Y. City and Pontiac Total debt Mar. 1, '97.. \$140,000 Tax valuation, real.... 2,046,800 Tax valuation, personal. 664,375 Total valuation $1896 \ldots 2,711,175$
Assessment about $3-5$ actual value Assessment about s-a actual value Population in 1897 (est.) .....8,000 Population in 1890 was....... 6,200 Population in 1880 was........4,5,509

PORT HURON.- $\left\{\begin{array}{l}\text { N. S. BOYNTON, Mayor. } \\ \text { E. B. TAYLOR, Comptroller }\end{array}\right.$
Port Huron is in St. Clair County.
Bridge bonds.............. $\$ 23,200 \left\lvert\, \begin{aligned} & \text { Refunding bonds........... } \$ 78,000 \\ & \text { Repaving bonds........... } 8 \text {. }\end{aligned}\right.$ Contingent bonds........... 923,200 General road bonds $\qquad$ Park lond bon......... 23,363 Park bonds. $\begin{array}{ll}\text { Publie bailding bonds..... } & 19,300 \\ \text { Public improvem't bonds } & 18,735\end{array}$ Piblic improvem't bonds 18,735 Water bonds................. 255,000 Street openings..
MATURITY,-Bonds mature from 1898 to 1927 inclusive.
INTEREST on eertain of the bonds is payable in New York by the Hanover National Bank.
ASSESSED VALUATION in 1897 of real estate was $\$ 5,285,900$ personal property, $\$ 746,725$; total, $\$ 6,032,625$; total tax (per pl, POPULATION.-The population in 1890 was 13,543; in 1880 was 8889 Papulan in 1894 (State Census) was 18,147. According to 8,883. Population in 1894 (State Census) was
looal 1 gures the population in 1897 was 20,000 .

SAGINAW.-ARTHUR F. LEwIs, Comptroller.
The eities of Saginaw and East Saginaw, in the county of the sam name, were consolldated in 1890 , forming the present city.

BONDS- When Tue. Bonds of Cons
$41_{2} \mathrm{~s}$, F\&A, $\$ 110,000$.. Feb. 1, 1901
(\$10,000 yearly) to Feb. 1, 1911 $412 \mathrm{~s}, \mathrm{~F} \& A,{ }^{2} \$ 15,000$.. Feb. 1, 1912 $48, \ldots 10,000$ due 40,000 ...Aug. 1,1908
( $\$ 1$ Aug. 1,1911 $\left(\$ 10,000\right.$ due $\left.\mathrm{yr}{ }^{\prime} 1 \mathrm{y}\right)$ to Aug. 1,1911
$4 \mathrm{~s}, \mathrm{~A}, \ldots 00 . . \mathrm{Aug} .1,1912$ Gs, ${ }^{\text {GENESEE STREET IMPROV.- }}$ $4{ }^{1} 2 \mathrm{~S}, \ldots .$. , $\$ 20,000 \ldots \ldots . . . . .$.
$58, J \& D, \$ 100,000 \ldots$. Dec. 1,1898 ( $\$ 10,000$ yearly) to Dec. 1, 1907 REFUNDING W ATER BONDS-
$4 \mathrm{~s}, \ldots ., \$ 5,000 \ldots . .$. Mar. $^{1}, 1906$ $4 \mathrm{~s}, \ldots ., \$ 5,000 \ldots \ldots$. Mar. 1, 1906
$4 \mathrm{~s}, \ldots .30,000 \ldots$. Apr. 15,1907 4s, .... $30,000 \ldots$ Astern Taxing District (Formerly East Saginaw.) SEWERS-
5-6s, var., $\$ 38,000 \ldots$ 1898
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \quad 15,000 \ldots \mathrm{July} 1,1898$ STREET IMPROVEMENTS-
68,1898 6 s, .... $\$ 8,000$... Aug. 1,1898
( $\$ 8,000$ due yearly) to Aug. 1,1898
5 s, $5 \mathrm{~s}, \quad \ldots . ., \$ 72,800 \ldots . .1898-1899$ $\begin{array}{ll}\ldots . . & 42,800 \ldots \ldots .1900-1901 \\ \ldots . .1898-1907\end{array}$ WATER' BONDS$5 \mathrm{~s}, \quad$ M\&N, $\$ 25,000$.. May 1, 1898 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 25,000 \ldots \mathrm{May}$ 1, 1900 M\&N, $25,000$. May 1, 1901
M\&N, 50,000...May 1,1902 M\&N, 70,000..May 1, 1905 $41_{2}$ s, M\&N, 31,500... May 1, 1903 $41_{2 s}, \mathrm{M} \& N, 50,000$.. May 1,1904 INTEREST is pay TOTAL DEBT, ETC.-The following
total bonded debt, the sinking funds, \&c.
 Sinking funds.................................. $49,117 \quad$ 42,000 $\quad 41,291,500$

Net debt..................... $\overline{\$ 1,180,883} \quad \overline{\$ 1,189,500} \quad \overline{\$ 1,246,500}$ Water debt (included above) .... $\$ 539,000 \quad \$ 539,000 \quad \$ 542,500$
Assessment bonds, issued for sewers and street improvements, are
included in the above-mentioned figures of bonded debt. On March 1 , included in the above-mentioned figures of bonded debt. On March 1, 1897, they amounted to $\$ 276,000$
CITY PROPERTY.-The total value of corporate property is
$\$ 2,753,407$, including the city water works, which have cost $\$ 864,000$. ASSESSED VALUATION.-In 1896 the assessed valuation of real estate was $\$ 13,024,675 ;$ of personal property $\$ 2,712,395$; total, $\$ 15,737,070$; total tax rate (per $\$ 1,000$ ), $\$ 2718$.
POPULATION.-The population in 1890 was 46,322 ; in 1880 was ,51,
ST. JOHNS.- $\left\{\begin{array}{l}\text { M. M. LEELAND, Mayor. } \\ \text { M. MCDONALD }\end{array}\right.$
This village is in Clinton County.
LOANS- When Due. Total debt Mar. 15, 1897. \$125.00 5s, J\&J, $\$ 8,000$......... 1911-1914 ( $\$ 2,000$ due yearly on July 15.) $5 \mathrm{~s}, \mathrm{~J} \& J \mathrm{~J}, \$ 27,000$......... $1915-1923$ (\$3,000 due yearly on July 15.) SEWER BONDS-
5s, A\&O, \$26,000.......1898-1910 $(\$ 2,000$ due yearly on Oct. 1.)
WATER-WORKS BONDS-WATER-WORKS BONDS- 1,1900 5s, A\&O. $45,000 . . .$. ....Oct. 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, Detroit; on the water-works bonds, due in 1900, at the Mechanics' Bank, Detroit; on the sewer bonds due from 1897 to 1900, at
the St. John's National Bank; on the sewer bonds due from 1901 to the St. John's National Bank; on the sewer bonds due from 1901 to 1905, at the Liberty National Bank, New York.

Total debt Mar. 15, 1897. \$125.00 Tax valuation, real.......1,065,880 Tax valuation, personai. 607,490 Total valuation 1895 .... 1, 673,370 Assessment is $1_{2}$ actual value.
Total tax (per $\$ 1,000$ ).....$\$ 22 \cdot 80$ Total tax (per $\$ 1,000$ ) ...... $\$ 22 \cdot 80$ Population in 1894 was...... 3,440 Population in 1890 was.......3,127
Population in 1880 was......2,370
$\qquad$
WATER BOND
When Due. $412 \mathrm{~s}, \ldots ., \$ 14,000$. May 1,1906
$41_{28}, \mathrm{~J} \& J$,
$12,000 \ldots \mathrm{July}$
18,1914 4 s , M\&N, 22,500..May 1, 1899 $4 \mathrm{~s}, \quad \ldots .$. , $12,000 \ldots . . . . . . . . . .1915$ $4 \mathrm{~s}, \ldots \ldots,{ }^{\text {Western }}$ 2n,000................... 1916 (Original City of Saginaw.)
REFUNDING SEWER Bo - DS-
$4 \mathrm{~s}, \quad . . .$. . $\$ 15,000$..July 1,1908 $4 \mathrm{~s} . \quad \ldots . . \quad 21,000 \ldots 1909$ to 1912 $6 \mathrm{~s}, \quad \cdots \mathrm{C}$, 98,000
5s, J\&D', $\quad 98,000$.. Aug. 1, 1898 ( $\$ 10,000$ verr) to June 1, 1908 $5 \mathrm{~s}, \quad \ldots \ldots, \$ 17,000 \ldots 1898$ to 1899 ST, ….... 2,500 ... ... 1900 $\begin{array}{lll}6 \mathrm{~s}, & \ldots . . \text {, } & \$ 7,000 \ldots \text { Aug. } 1,1898 \\ 5 \mathrm{~s}, & \ldots . ., & 24,000 \ldots . . .1898^{\prime} 97\end{array}$
 $5 \mathrm{~s}, \quad . . . . \mathrm{c}$, $12,00^{\circ} \ldots . .$. W8,... $5,000 \ldots . .1898-107$ $4 \mathrm{~s}, \ldots . . . \$ 10,000$
. .1915 $51_{2}$, M\& N̈, 25,000 ..Nov. 1,1913 $5 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, 10,000$.. Mch. 10, 1902 $4^{1}$ I $_{2}$. M\&N, 40,000 . Mch. 10,1898 ( $\$ 10,000$, 40,000 .. Mch. 10,1898 $41_{25}$, ..... Yearly) to Mch. 10,1901 $41_{2}$, $\ldots$....., 7,000 ..Mch. 10, 1905 $\begin{array}{ll}41_{28}, \ldots \ldots ., & 20,000 \ldots \ldots . . . . . . . . . . . . . . . . . . \\ 41_{2} \mathrm{~s}, \ldots 16 \\ 10,000 \ldots \ldots\end{array}$
reasurers' office or at the official

SAGINAW COUNTY.-James Creen, Treasurer.
County seat is Saginaw
LOANS- When Due.
RIVER IMPROVEMENT5s, A\&O, $\$ 70,000 \ldots$ Apr. 1, 1898 Int. paid by Central Trust Co, N Y Total debt Jan. 1, $1897,990,000$ Tax valuation, real.....21,449,905

Tax valuation, person'l \$4,037,654 Total valuation 1896...25,487,559 Prop'y ass'd at about 23 actual val. State and co. ta $x$ (per \$ .,000). $\$ 6.33$
Population in 1890 was Population in 1880 was .... 59,095 Population in 1896 (est.) ...90,000

## SAULT DE ST..MARIE.-G. G. Scranton,

 City Comptroller.Is in Chippewa Countr.
LOANS- When Due.
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 29000$ Sept 15,1908
$5 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A} \quad 30,000 . . . \mathrm{sept} 15,$.
PAVING BONDS-
6s, F\&A, \%3,483. Aug. 1, 1898-204
REFUNDING BONDS-
6s, M\&S, $\$ 11,000 \ldots$. Sept. 15,1908 $5 \mathrm{~s}, \mathrm{~A} \& 0,30,000 \ldots .$. Apr. 1, 1917 5s, M\&S, 18,000......Sept. 1, 1917
WATER BONDS-
$612 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 28,000 \ldots$ Aug. 1, 1898 6s, J\&J, $\$ 20,000$ to Aug. 1, 1904 $68, J \& J, \quad \$ 20,000 \ldots$. July 1,1911
$6 \mathrm{~s}, \mathrm{M} \& N, \quad 30,000 \ldots$. Nov. 1, 1913

W A YNE CO.-H. L. Staflet, Chairman Board of County Auditors.
County seat is Detroit.
LOANS- When Due. COUNTY BONDSYay, 1910 Int. payable in Ne 4 s , Dec., $50,000 \ldots .$. Dec., 1902 lnt. payable in Detroil, Mich. Total debt Jan. 1, '97.. $\$ 1,550,000$ Sinking fund............
Net debt Jan. $1,1897 . .000$
$1,530,000$

Tax valuation, real. $\$ 204,097,520$ Total valuation 1896..251,570,520 Assessment is $3_{4}$ actual value. State \& Co. tax (per $\$ 1,000$ ) . $\$ 3 \cdot 12$ Population in 1897 (est.).. 330,000 Population in 1894 was...292,503 Population in 1890 was....257,114 Population in 1880 was.... 166,444

## WEST BAY CITY.-\{ $\begin{aligned} & \text { PETER LTND, Mayo } \\ & \text { GEO. L. LUSK, Clerk. }\end{aligned}$

This city is in Bay County
LOANS- When Due. | Tax valuation, real..... $\$ 3,000,000$ $5 \mathrm{~s}, \quad \$ 20,000$ .......... 1917
6s, ....., \$22,000 ........ruly 1, 1899 Bonded debt Feb. 1, 97 . \$256,000 Floating debt...........22,000
 Assessment about $1_{2}$ actual value. Total tax (per \$1,000) ....... \$35.52 Population in 1894 was......19,337 Population in 1890 was......12,981 Total debt Feb. 1, 1897. 278,000

YPSILANTI.- $\left\{\begin{array}{l}\text { H. D. WELLS, Mayor } \\ \text { W. }\end{array}\right.$
Is in Washtenaw County.
LOANS- When Due
WATER WORKS BONDS-18894s, J\&J, $\$ 75,000 \ldots . .$. July 1, 1919 4s, M\&N, 50,000........Oct. 7, 1919 PUBLIC IMP. ORDERS-
5 s , Aug., $\$ 8,500 \ldots$.... Aug. 31, 1898 Total debt Sept. 1, 1897. $\$ 133,500$ Water debt (included)... 125,000

INTEREST on the refunding bonds is payable at Detroit, Mich.; on all others at Ypsilanti.

## Debts and Resources

## ○下 THIE

# States, Clites and Towns 

## IN TIEEE <br> WESTERN STATES.

## INDEX FOR THE WESTERN STATES, CITIES, \&C.

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| IOWA-State, Cities, \&c | Pages 115 to 118 |
| MISSOURI-State, Cities, \&c | Pages 118 to 123 |
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| SOUTH DAKOTA-State, Cities, \& | Pages 125 to 126 |
| NEBRASKA - State, Cities, \&c | . Pages 126 to 130 |
| KANSAS-State, Cities, \& ${ }^{\text {c }}$. | Pages 180 to 187 |

## State of Wisconsin.

DEBT, RESOUROES, Eto.

Organized as a Territory (Act. Apr. 20, 1836) - July 3d, 1839 Admitted as a State (Act. Aug. 6, 1846) - May 29th, 1848
Total area of State (square miles)
56,040

## State Capital

Madison
Governor (term expires 1st Monday in Jan. '99,) Edw. Scofield Secretary of State (1st Mon. Jan. '99), Henry Casson Treasurer (1st Monday Jan. 1899) 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 history of the Wisconsin debt see Stath and City Supplement of April, 1895.
At present the State has no indebtedness except the trust funds, as follows:
Certificatea of indebtedness, 8chool Fund
$.81,563,700$

DEBT LIMITATION.-The constitutional provisions of Wisconsin reatricting debt-making are very rigorous, plain and comprehensive Since the amendment adopted in 1874, cities deo, as well as the State, are definitely limited by that instrument. We will give the provisions first which relate to the State and after that those which have reference to olties, dec.
(1) STATE indebledness is confined within very close bounds. It seems as if the framers of the Constitution must have taxed to the extreme their ingennity for forms in which to express their determina tion to fnhibit debt-making. The sections which cover the subject are sections 3, 4, 6, 7, 9 and 10 of Article 8. We give them in full below.
grotion 3. Oredit of state, for what not gicen. The crealit of the state chall never be given or loaned in aid of any individnal, assoct. ation or corporation.
section 4. Oontracting debls. The State shall never contract any public debt, except in the casea and manner herein provided.

SEGTiON 6, Limitailion on public debt. For the purpose of defraying extruonlinary expenditurea, the state may contract public debts (Dut suen deota shall never in the aggregate exceed one bundred thousand or purposes to be disthetiy speeffied therein : and the vote of a maiorits of all the members elected to each House, to be taken by yeas and nays. shall be necessary to the pasaage of such law; and every suoh law shall provide for levying an aninual tax sufficient to pay the annual interest of auch debt, and the principal within flve jears from the passage of suoh law, and shall specially appropriate the proceeds of such taxes to shall not be repealed, nor the taxes be post ; and suched or diminishediation the prineipal and interest of sueh debt ahall have been wholly paid.
MONTANA-State, Cities, \&c.....................Pages 137 to 189
WYOMING-State, Cities, \&c Page 189
IDAHO-State, Cities, \&c....................... Pages 140 to 141
COLORADO-State, Cities, \&c................... P ges 141 to 143
UTAH-State, Cities, \&c...............................Pages 143 to 144
NEW MEXICO-Cities, \&c. . . . . . . . . . . . . ...... Pages 144 to 145 -
ARIZONA-Cities, \&c........................... Page 145

Section 7. Stale may borroto money, when. The Ley slature may also borrow money to repel invasion, suppress insurrection or defend the 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 repaymectios 9 . Fidences of debt
of State debt, whatsoever, shall be sorip, certificate, or other evidence anthorized by the sixth and seventh sections of this article. Bectios 10. Internal improvements-avails of grants. The state shall never contract any debt for works of internal improvement, or be a party in carrying on sueh works, but whenever grants of land or other property shall have been made to the State, especially dedicated by the grant to particular works of internal improvement, the state may earry
on such particular works, and shall devote thereto the avails of sul grants, anil may pledge or appropriate the revenues derived from suebu works in aid of their eompletion.
(2) GITIES, connties, towns, villages, wc., were amrestricted except by legislative enaetment until 1874. Since that amendment was adopted rive 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 zeen, 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 principa, within twenty years from the time of contracting the debt. We give below the amendment referred to in full.
Limilation of Municipal Indebledness - Adding to Section 3, Article. 11, the words:
No county, eity, town, village, sohool district, or other munisipal cor poration, shall be allowed to become indebted in any mammer or for any purpose, to any amount, including existing indebtedness in the aggregate exceeding flve per centum on the value of the taxable property therein, vious to the incurxing of such indebtedness. Any connty, city, town, village, sehool 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 sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the prineipal thereof within twenty years from the time of contracting the same.
On April 20, 1893, a new law passed by the Legislature of Wisconsinwas approved by the Governor which gives general anthority for the ssuance of bonds to citles operating under spectal charters arant-d 105 the State, and containing a population of three thousand or more in habltants, as follows. This authority is of course subject to the foregoing procisions of the Constitution
For the erection and construction of a city hall and the purchase of a sita for the eame.
the construction and extension of water works or the purchase of the same, and for constructing sewers, and for the iaprovement and For the erection construction and completion of solnool buildings and the purchase of school sites.
For the purchase of sites for englne houses, for fire engines and other equipments of the fire department, and for the construction of engine houses.

For the purchase of sites for police stations and for the: construction if buildings thereon for the ase of the police department,
For the construction of viaducts, oridges, and the purchase of sites for the same.
For of sites for the same.
For the purchase of 1 nals for publio parsand and for the payment of purchase money and interest thereon whioh may be or become due for park lands already acquired or contracted:

For permanently improving streets in such oity，and for creating a und out of which to advance the cost of repairs to sidewalks in antic－ by the Treasurer of sueh city． For the construction or pur lighting streets and public buildings．
For refunding existing indebtedness
The law further provides that bonds issued under this act shall bear interest，payable annually or semi－annually，at a rate not exceed ing 6 per cent per annum；that the Common Council shall annually 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 principal 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 city and also that the conds shall show on their face the amount of indebted－ ness 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 accrued 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 sor State determined by the state Board of Assessors，and the tax rate Personal Total State Tax Taxes Year．Real $\underset{\mathbb{\$}}{ }$ Estate． $\begin{gathered}\text { Personal } \\ \text { Property．}\end{gathered}$ Tatal $\begin{gathered}\$ \\ \$\end{gathered}$

 $\begin{array}{rrrrr}1890 . .464,782,237 & 128,108,482 & 592,890,719 & 1-50392035 & 891,660 \\ 1880 . .344,788,721 & 94,183,030 & 438,971,751 & \ldots \ldots \ldots \ldots & \ldots \ldots \ldots\end{array}$
POPULATION of Wisconsin has been as follows
$1895 \ldots . . . . .1,937,915|1870 \ldots \ldots . . .1,054,670| 1840$. 40．．．

． 30,945 | $1895 \ldots \ldots . . . . .1,686,880$ | $1860 \ldots . . . . . .$. | 775,881 |
| :---: | :---: | :---: |
| $1890 \ldots \ldots . . .1,315,497$ | $1850 \ldots . . . .$. | 305,391 |

In 1860－70 the increase was 278,789 ，or $35 \cdot 93$ per cent in $1870-80$ 260,827 ，or $24 \cdot 73$ per cent；in $1880-1890371,383$ ，or $28 \cdot 23$ per cent．

## Cities，Counties and Towns IN THE

## STATE OF WISCONSIN．

ASHL AND．－ $\begin{aligned} & \text { THOMAS RARDON，Mayor．} \\ & \text { FINLEY WHARTON，Clerk．}\end{aligned}$
County seat of Ashland County．
As we were going to press Uctober 1，the city was advertising for sale $\$ 120,000$ of 5 per cent judgment funding bonds．
LOANS－
 FUNDING BoNDS－ $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 22,000 \ldots .$. July 1， 1912 IMPROVEMENT BONDS－
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 25,000 . . . .$. Oct． 1,1911 $5 \mathrm{~g}, \mathrm{~J} \& J, 75,000 \ldots . .$. July 1， 1912 68，J\＆J，$\$ 125,937 \ldots 1898$ to 1901 68，J\＆J，$\$ 125,937 \ldots . .1898$ to 1901 NTEREST payable in New York opulation in 1896 （est．）．．．． 13,00 at National Bank of Republic㲘 OPRTIONAL．－

ASHLAND CO．－Theodore R．Yankee，Clerk． County seat is Ashland． LOANS－

A mount．
s，J\＆J，\＄75，000．．．．．．July 1， 1901 5s，J\＆J，$\$ 60,000 . . . .$. Oct．1，1913 BondeddebtAug．1，1897．$\$ 135,000$ Floating debt．．．．．．．．．．．．．．． 56,000 Total debt．
BARABOO．－$\left\{\begin{array}{l}\text { A．G．BUCKLEY，Mayor．} \\ \text { J．S．WORTHMAN，City }\end{array}\right.$

## Baraboo is in Sauk County

LOANS－
BRIDGE BONDS－
5 s, Feb． $1, \$ 4,000$ When Due． $\$ 1,000$ due yearly）to Feb．1， 1898 5s，Feb．1，$\$ 2,000 \ldots .$. Feb．1， 1898 \＄s，Feb．1，yearly）to Feb．1， 1899
$\$ 500 \ldots . \mathrm{Feb}^{1,1} 1901$ s，Feb．1，$\quad 7,500 . .$. Feb．1，$^{2} 1902$ （1，500 due yearly）to Feb．1， 1906 5s，Feb．1，$\$ 12,000 \ldots .$. Feb．1， 1902 （\＄2，000 due yearly）to Feb．1， 1907 SCHOOL BONDS－
 5 s, Feb， $1,12,000 \ldots .$. Feb．1， 1901
$(\$ 2,000$ due yearly）to Feb．1， 1906

LOANS
When Due 5s，Feb BONDS－（Con．） （part due yearly）to Feb．1， 1906 SEWER BoNDS－to Feb．1， 1912 5s，Feb．1，\＄6，000．． （ $\$ 1,500$ due yearly）to Feb．1， 1901 s，sept．1，$\$ 6,000 \ldots .1898$ to 1907 Bonded debt Apr．1，＇97．$\$ 60,650$ Tax valuation，real．．．．．．1，660，065 Total valuation 1896．．． $2,146,133$ Assessment about 23 actual value． Total tax（per $\$ 1,000$ ）＇ $94 . . \$ 22 \cdot 14$
Population 1890 was Population 1890 was．．．．．．．．．4，605
Population in 1897 （est．）．．．．6，000
BROWN CO．－D． $\bar{H}_{\text {M }}$ ARTIN，County Clerk． County seat is Green Bay．

LOANS－Amount．｜Tax valuation，perso＇l．$\$ 1,454,057$ Railroad bonds．．．．．．．．．$\$ 114,050 |$| Total valuation |
| :--- |
| Total debt Aug． $1596 .$. | $\begin{aligned} & \text { Total debt Aug．15，＇96．．114，} 050 \\ & \text { Tax valuation，real．．．．．．6，844，095 }\end{aligned} \left\lvert\, \begin{aligned} & \text { Total tax（per } \$ 1,000 \text { ）．．} \\ & \text { Population in } 1895 \text { was．．．．．45，623 }\end{aligned}\right.$

## BURLINGTON UNION SCHOOL DIS－

TRICT．－C．G．Folitz，Treasurer． This district is in Racine County LOOANS－When Due． 5 s ，semi－an．，$\$ 20,000 \ldots$ 1898－1905 5 s ，semi－an．，$\$ 12,500$ on Feb．1．） INTEREST is payable at the Chase National Bont New

## CHIPPEWA CO．－County seat is Chippewa Falls．

| LOANS－ <br> When Due． <br> BRIDGE－ | $\begin{array}{lr}\text { Bonded debt last retur＇s）} & \$ 68,000 \\ \text { Floating debt ．．．．．．．．．．．．．．．} & 17,000\end{array}$ |
| :---: | :---: |
| 6s，Dec．，\＄3，000．．．．．．．Dec．1， 1899 | Total debt．．．．．．．．．．．．．．．．．． 85,000 |
| County bonds | Sinking fund．．．．．．．．．．．．．． 5 ． 5151 |
| $58, \ldots \ldots$ \＄12，700 | Net debt．．．．．．．．．．．．．．．．．． 79,849 |
| REFUNDING－ | Tax valuation，real．．．．．．5，905，579 |
| 5s，June，$\$ 20,000 \ldots .$. June 1， 1898 | Tax valuation，personal．1，442，912 |
| （\＄10，000 due Jearly）to June 1，＇99 | Total valuation 1896．．．7，348，491 |
| 5s，June，\＄15，000．．．．．June 1， 1900 | Assessment about $1_{2}$ actual value． |
| Certificates of Ind＇tedness－ | Total tax（per $\$ 1,000$ ）．．．．．．．$\$ 20$ |
| 5s，Jan．1，\＄17，000 ．．．J．Jan．1，1896 | Population 1890 was．．．．．．．．． 25 |
| Part due yearly to Jan．1， 1914 | Population 1895 was ．．．．．．．．28，72 |
| INTEREST on all bonds is pay | in New York City． | INTEREST on all bonds is payable in New York City．

Bridge bonds are subject to call， 20 per cent each year．
DOOR COUNTY．－J．G．Dalemont，Treas．

## County seat is Sturgeon Bay．

LOANS－Amount．Tax valuation，personal．\＄526，220 RAILROAD BONDS－
5s，May，$\$ 60,000 \ldots$ May 28， 1915 60,000 Assessment about $1_{4}$ actual value． $\begin{array}{ll}\text { Tax valuation，real } \ldots . . .975,991 & \text { Population in } 1897 \text { about } 17,500\end{array}$

EAU CLAIRE．$-\left\{\begin{array}{l}\text { HENRY L．DAY，Mayor．} \\ \text { B．S．PHILLIPS，Treasurer．}\end{array}\right.$
Eau Claire is in Eau Claire County．

| LOANS－ When Due． BRIDGES－ | Floating debt．．．．．．．．．．．．．．$\$ 2,500$ <br> Total debt Feb．1，1897．．242，500 |
| :---: | :---: |
| 6s，J\＆J，$\$ 50,000 \ldots . .$. Jan．1， 1903 | Tax valuation，real．．．．．．4，507，830 |
| 6s，J\＆J，25，000．．．．．．Jan．1， 1905 | Tax valuation，personal．1，567，601 |
| 5s，J\＆J，25，000．．．．．．J．Jan．1， 1907 | Total valuation 1896 ．．．．6，075，441 |
| REFUNDING－ | Assessment about 23 actual value． |
| 5s，J\＆J，\＄25，000．．．Jan．1， 1907 | Total tax（per \＄1，000）．．．．$\$ 25 \cdot 2776$ |
| 5s，J\＆J，35，000 ．．Jan．1， 1917 | Population in 1890 was．．．．．17，415 |
| $4^{1} 2 \mathrm{~S}, \mathrm{~J} \& J, \quad 50,000 \ldots \mathrm{Jan} .1,1912$ | Population in 1880 was．．．．．10，119 |
| $4^{1} 2$ ，J J J，30，000．．．Jan．1， 1912 | Population in 1895 was．．．．．18，637 |
| Bonded debt Feb．1，＇97．．\＄240，000 | Population in 1897 （est．）．．．．20，500 |
|  |  |

FOND DU LAC．－$\overline{\text { L．A．A．}}$ ARHART，Mayor．
Fond du Lac is situated in Fond du Lac County．

| LOANS－When Due． | $\begin{array}{c}\text { State Loan－} \\ \text { REFUNDING R．R．Aid－}\end{array}$ |
| ---: | ---: |
| 4s，Jan．，$\$ 19,000 \ldots . . . . . .1898-1916$ |  | Bs，A r 6s，Apr．，$\$ 4,000 \ldots . .$. Apr．1， 1898 6s，July，$\$ 6,000$ ．．．．．July 1， 1898 4 s, Mar．，$\$ 60,000$ ）．．．．Mar．1， 1917 4s，Subject to call after 1906 ． Interest payable at Milwaukee Nat．Exchange Bank．

SCHOOL BONDS－
5s，July 1，\＄10，000．．．．July 1， 1904
GREEN BAY．－$\{\overline{\text { F．．B．DESNOYERS，Mayor．}}$
Green Bay in in Brown County．
LOANS－When Due．
5s，J\＆J，$\$ 6,000 \ldots . .$. Jan．1， 1898 （ $\$ 2,000$ due Jearly）to Jan． 1,1898 $58, \ldots .{ }^{\$ 7,000 \ldots . . . . .1901-02-03}$ BRIDGE AND SCHOOL BONDS－ Pav．$\$ 27,000$ ．． （ $\$ 1,000$ yearly on Jan．1）． Int．payable at City Treas．office Bonded debt Sept．1，＇G7 \＄109，000 Tax valuation 1897．．．． $3,686,109$ Tax valuation 1896．．．．．．3，576，997 Population in 1895 was．．．．．13，056 Population in 1880 was．．．．．．13，094

## Paving Bonds

$\qquad$ ．．． 1897 to 1899


$$
\begin{aligned}
& \text { (\$1,500 due yearly Aug. 1.) } \\
& \text { DEBT CERTIFICATES }
\end{aligned}
$$

FOR HIGH SCHOOL （ $\mathbf{3} 3,000$ due yearly Nov． 25. ．） 6s，J\＆J，$\$ 20,000 \ldots . . . J a n . ~ 1, ~$
（ $\$ 5,000$ due yearly）to Jan． 1898 （ $\$ 5,000$ due yearly）to Jan．1， 1901
$7 \mathrm{~s}, \ldots .$.
$\$ 4,000 \ldots . . .1898$ to 1916
 $5 \mathrm{~s}, \ldots .528,500 \ldots . . .1898$ to 1

412 ，Jan．1，$\$ 35,000$ ．．Jan．1， 1902 Bonded debt Oct．1，＇97．．$\$ 158,000$
Tax valuation，reai．．．．． $3,492,061$ Tax valuation，real．．．．．．．3，492，061 Total，valuation $1897 \ldots 4,479,886$ Assessment about $1_{2}$ actual value．
Total tax（per $\$ 1,000$ ）＇ $97 \ldots \$ 30 \cdot 00$ Total tax（per $\$ 1,000$ ）＇97．．．$\$ 30 \cdot 00$
Population 1895 was．．．．．．．．18，290 （ $\$ 1,500$ due yearly Jan．1．）Population 1890 was ．．．．．．．． 9,069
TAX FREE－The bonds issued by this city are exempt from taxa－ tion．
INTEREST on bridge and refunding bonds is payable in Green
HUDSON CITY．－$\left\{\begin{array}{l}\mathrm{L} . \text { CRANDALL，Mayor．} \\ \mathrm{M} . \text { HERRICK，City Clerk }\end{array}\right.$
Hudson is the county seat of St．Croix County．
LOANS－When Due． ${ }^{11_{2} \text { S }}$ ，Feb．，$\$ 15,000$ ． Feb．1898－1902 Total debt Jan．1，1897．．$\$ 39,000$ Tax valuation $1896 \ldots . .9974,436$ Assessment is 34 of actual value．
Tax rate（per $\$ 1,000)^{\prime} 96$ ．$\$ 27.00$
Poper Tax rate（per $\$ 1,000$ ）＇ $96 . \quad \$ 27 \cdot 00$ Populat＇n＇95（State census）． 3,340
$4^{12}{ }_{2}$ s，Feb．，$\$ 24,000$ ．Feb．1，1907－＇08 interest payable in Hudson．

## IRON COUNTY．－R．R．Trezona，Treasurer．

County seat is Hurley

| NS | When Due． | Total debt Jan．1，1897．．\＄78，329 |
| :---: | :---: | :---: |
| Countr bonds－ |  | Tax valuation，real．．．．．．2，018，721 |
| ，J\＆J，\＄43，329 |  | Tax valuation，personal．182，349 |
| Jail Bonds |  | Total valuation 1896．．．．2，201，080 |
| ，Jan．，\＄35，0 | 19 years． | Population 1890 was．．．．．．．．．．7，391 |
| Part due yearly on | an．20．） | Population in 1895 was．．．．．．．5，338 |
| NTEREST on the |  | is payable at Ashland；on the jail |

JANESVILLE．－$\left\{\begin{array}{l}\overline{\text { FRANK }} \text { S．BAINES，Mayor，} \\ \text { JAS．A．FATHERS，Treasure }\end{array}\right.$
Janesville is situated in Rock County．

| LOANS－When Due． | Tax valuation，pers＇l．．．$\$ 1,071,065$ |
| :--- | :--- |
| HIGH SCHOOL BUILDING－ |  | 58, Nov． $1, \$ 46,500 \ldots$ ．．．．1897－1912 $\begin{aligned} & \text { Tssessment is } 1_{3} \text { actual value，} \\ & \text { Assen }\end{aligned}$ （Part due yearlr on Nov． 1 ） 5s，Nov．1，$\$ 6,000 \ldots$ Nov．1， 1913 Population in 1890 was．．．．．．10，836 Tax valuation，real ．．． $3,461,685$ Population in 1880 was．．．．．9，018

TAX FREE．－All bonds are exempt from taxation．
INTEREST on the bonds is payable at the office of the City Treas－

KENOSHA.- $\begin{aligned} & \text { WILLIAM M. FARR, Mayor. } \\ & \text { GUS. JACOB, Clerk, }\end{aligned}$
Kenosha is situated in Kenosha County.
LOANS- When Due. Tax valuation, real..... $\$ 1,244,400$ 68, .... $821,386 \ldots . . .1898$ to 1902 (\$1,277 due annually.)
RAMLROAD AID-

...Jan. 1, 190 Subject to call on 3 months' notice.
Total debt Feb. 1, 1897. $\$ 170,000$ Tax valuation, personal. 325,670 Assessment 14 to 5 actual value. Asseasment ed to 51,00 actual value. Population in 1890 was.....6,532
Population in 1896 was.....8,122

TAX FREE.-Bonds are exempt from taxation.
INTEREST is payable at the First National Bank. Milwaukee.
KENOSHA COUNTY.-County seat is Kenosha.

| LOANS- | Amount. | Tax valuation, pers'1... $\$ 1,003,859$ |
| ---: | ---: | ---: |
| Total valuation $1896 \ldots 8, . .317,104$ |  |  | Total debt (last returns). 170,000 Population in 1890 was ....15,581 Tax valuation, real......5,313,245 Population in 1895 was ....17,548

LA CROSSE.- $\left\{\begin{array}{l}\text { JAMES MCCORD, Mayor. } \\ \text { JOHN M. VRCHOTA, Clerk. }\end{array}\right.$
La Crosse is in La Crosse County.
LOANS- When Due.
${ }^{58}$, Oct. $\$ 70,000 \ldots .$. Oct. 1,1909
$5 \mathrm{~B}, \mathrm{~J}$ JJ, 885,000 .....Jan. 15,1910
OTYY Hanal after Jan. 15,1900

Ho, Enalater Mar. 16,1901
5s, Jd.J, $\$ 15,000 \ldots$..... Yov, 15,1903
5: A\&O, \$17,000...Oct. 1,1907
5 s , J\&Dtional after Oct. $\$ 18,000$....June 15,1911
$5 \mathrm{~s}, \mathrm{~J}$ \&D, 818,000...June 15,1911
Optonal after June 15, 1901
School Boxds-(Cont.)
$3 \mathrm{~s}, \mathrm{~J} \& J, \$ 10,000$
Optional atter Jan 15, 1900 SEWER AND WATER BONDS5s, J\&J, $810,000 \ldots \ldots . .0 c t .1,1916$ SEWER, WATER \& SCHOOL B'DS JteJ, $\$ 60,000$.....July 1,1915
Optional after July 1, 1905
W ATER BONDS
5B, J\&J, $\$ 10,000$
$5 \mathrm{~F}, \mathrm{~J}=\mathrm{J}$ optional at any time. 190
5s, Jktlomal atter Dec. 31, 1907

$5 s$, JoD, $\$ 25,000 \ldots$. Dec. $\frac{1}{1}, 1911$
Optional after Dee. 1901
$5 s, \ldots \ldots, 825,000 \ldots .$. Dec. 30,1912
Optional after Dec. 30,1902
5 , Jdi), 875,000 ....Jnie 1,1915
Optional after Jnne 1,1905
$38, \mathrm{~J}$ d.J. $822,000 \ldots$. July 15,1916
$5 \mathrm{~B}, \mathrm{M} \delta \mathrm{N}_{1} \$ 820,000$
Optional after May 1,1905 .
INTEREST on all recent issues is pald in La Crosse; on the water 5s (due 1915) in New York at State Trust Company.
TOTAL DEBT. ETC.-The total bonded debt on July 1 , 1897 , oity has no floaiting debt. The lititit of laidebtedness prescribed by the tion, or $\$ 612,91965$, Leaving a margin of 5177.833 .
ASSESSED VALUATION in 1896 of real estate was $\$ 9,660,381$; \$un,25 property, 12,393 ; total tax rate (per $\$ 1,000$ ) $\$ 21.00$.
POPULATION, The population in 1890 was 25,090 ; in 1880 it Wai 14,505. According to state cens.
28,760 and in 1897 (estimated) 30,000 .

LA CROSSE CO.-County seat is La Crosse.
 County has no floating debt

M ADISON.-\{ $\mathrm{M}, \mathrm{J}$. HOVEN, Mayor.
Madison is situated in Dane County.
LOANS- When Due.
 Subject to call at any time.
Brectal IMFrovement Bond -

 sublect to call after Jan. 1,1903
41 as, Jan. 15,000 .t. Jan. 1,1917
8nbject to eall after 1907. waject to call atter 1907 .
$53_{2}, 4 \& 0,88,000$..... Apr. 1, 1902
The city's debt must not exceed 5 per cent of the assensed valuation. TAX-RECEIVABLE COUPONS.-The water bonds carry tax-

MANITOWOC.- $\left\{\begin{array}{l}\text { THOS, E. TORRISON, Mayor. }\end{array}\right.$
Manitowoe is is Manitowoc County.
LOANS- Then Duce. 5s, Nov., 830,000 ....Nov, 1,1899 Repundine bonds-
 g. Oot. $\$ 6,000$....Oet. 20,1897

M ANITOWOC CO.-County seat is Manitowoc

## LOANS

When Due.
REPUSDIsG BoNDS -
48, J\&J, 8143,000 ...July $1,95-05$
Floating debtt..........) $\$ 143,000$
Total debt (ast retarial) 153,000
Tax valuat'n personal. $\$ 1,581,546$ Total valuation 1896. 11,467,204 State \& Co. $\operatorname{tax}($ per $\$ 1,000)$. $\$ 10^{-00}$. Population in 1890 was.....37,831

INTLREST is payable at state Treasurer's Office, Madison.
Marathon CO.-Carl E. Pafp, Treasurer. County seat is Warisani, As the 84,000 due yearly on bonds men-
tioned below will be paid by the asylum, the county is practically
pitiont debt.

LOANS-
When Due.
58, J\&D, $\$ 80,000$.. Jume '99 to '18 Interest payable in Wausau. Interest payable in Wausau.
Total debt Feb. 15, 1897. $\$ 80,000$

Tax valuation, real Total valuation pers,1... $\mathbf{\$ 5}, 187,6207$ As valuation 1896 $\ldots \quad 6,808,254$ Assessment about $1_{2}$ actual value. Population in 1890 was.... 30,369

MARINETTE.-\{ $\begin{aligned} & \text { JOHN J. SHERMAN, Mayor. } \\ & \text { G. C. RATHBURN, }\end{aligned}$
This city is in Marinette County.
LOANS When Due. Bat Borbo
ct. 1,1904 6s, Ott, $\$ 11,000$.. Oct. 1,1904
is, March, $\$ 12,000 \ldots$ Meh. 1,1898 ( 82,000 due y riy) to Mch. 1, 1903 SOHOOL BONDS-
5s, Feb., \$10,000...... Feb. 1, 1898 (\$2,000 due y'rly) to Feb. 1, 1902
58, Ang., $\$ 43,500$.
58, Aug., $\$ 43,500 \ldots$ Aug. 1, 1898
$(\$ 2,500$ due y'rly) to Aug. 1, 1916
INTEREST on the bridge and sewer bonds is payable in New York; on the school bonds in Milwaukee.
TAX FREE.-All bonds of this county are exempt from taxation.
MIL W AUKEE.- $\left\{\begin{array}{l}\text { W. G. RAUSCH ENBERGER, Mayor } \\ \text { WM. J. FLEBRANTZ, Comptroller. }\end{array}\right.$ This eity is situated in Milwaukee County.
LOANS- When Due. LOANS- When Due. 5s, J\&J, \$16,000._.Jnly 1, 1913 $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 14,000 . \ldots$ called yearly. $\$$ ( $\$ 1,250$ called yearly.)
Bridae Bonds-
$48 \mathrm{JdJ}, \$ 25,000 \ldots \ldots \mathrm{July}$
1,1902
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 24,000 \ldots . . . \mathrm{July}$ 1, 1903
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{JJ}, \$ 30,000 . . . . . \mathrm{Jan}$ yearly.)
$5 s, \mathrm{~J} \& J, \$ 63,000 \ldots \ldots$. July yearly. 1911
$58, J \& J, \$ 150,000 \ldots$ July 1,1912
58, J\&J, $\$ 18,000 \ldots .$. July 1,1913
$58, \ldots . . \quad \$ 71,250 \ldots$.....an. 1,1916
City Hall Bonds-
48, J\&J, $\$ 36,000 \ldots . .$. Mar. 1, 1910 $58, J \& J, \$ 140,000 \ldots . . . \mathrm{Jnly} 1,1911$ $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 150,000$ called yearly. $58, \ldots . .8170,000 \ldots$ called yearly.) $5 \mathrm{~s}, \ldots ., \$ 270,000 \ldots \mathrm{call}$ ed yearly.) ( $\$ 15,000$ called yearly. Fibe Depabtaent Bonds$58, \mathrm{~J} \& \mathrm{~J}, \$ 40,000 \ldots .$. July $1,191:$ Fldsiing Tunsel-
$58, J \& J, \$ 120,000 \ldots . . J u l y ~ 1,1917$ ( $\$ 6,000$ called yearly. 7 g , J\&J, $\$ 6,000 . . . \mathrm{Jan}^{2} .1,1901$ 48, J\&ET, $\$ 60.000$...Jnly 1,1905 $\$ 8.500 \mathrm{called}$.enly $48, \mathrm{~J} \& J, \$ 67,000 \ldots$...July 1,1906 Hospital (\$7,500 called yearly. 58, J\&J, $\$ 40,000$....July 1, 1913 (\$2,500 called yearly.) Llmpary Bonds-
48, J\&JJ, \$36,000......Jan. 1, 1910
LIBRARY \& MUREDM BONDS-
$58, \mathrm{JdEJ}, \$ 70,000 \ldots . . \mathrm{July} 1,1911$ $5 s$, J\&J, $\$ 112,500 \ldots$ called yearly.) $58, \ldots ., \$ 127,500 \ldots .$. July 1,1914 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 200,000$...July 1, 1917 $58, J \& J, \$ 120,000$ called yearly. ( 86,000 called yearly.)
 ( 82,500 called yearly.) Park bonds
4s, J\&J, $\$ 65,000 \ldots \ldots . . J u 1 y ~ 1, ~ 1910$ $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 105,000$...July 1, 1911 $5 s, J \& J, \quad \$ 52,000 \ldots .$. July 1,1912 $5 \mathrm{E}, \mathrm{J} \& \mathrm{~J}, \quad \$ 80,000$...July 1,1913 $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 85,000 . . \mathrm{Jul}^{2} 1,1914$ $58, \ldots ., \$ 90,000$ called yearly. $58, \ldots ., \$ 114,000 \ldots$ called y yearly.). (\$6,000 called yearly.)
PAR VALUE OF BONDS INTEREST is payable in New York and Milwaukee.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statementshows Milwaikee's total muniopal debt, the sinking fund held by bery against the same, and the water debt, ou the dates named'
 Sinking funds.

Net debt.
$\frac{484,250}{\$ 5,788,000}-\frac{1,100}{\$ 4,530,400}$ Water debt (included). $\$ 1,474,500 \quad \$ 1,654,250 \quad \$ 1,643,000 \quad \$ 1,822,000$ *Total debt does not include $\$ 140,000$ of school bonds and $\$ 120,000$ of garbage disposal bonds authorized but not yot irsued. debt and in the net debt, as well as being given separately below. The sinking fund recelves yearly a sum equal to 5 per cent of the
original issue of bouds, 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. The total valuation of corporate property on January 1 1897, was $\$ 19,673,405$.
ASSESSED VALUATION.-The city's assessed valuation (about one-half cash value) and tax rate have been as follows in the years named
Years. Years.
$1897 \ldots \ldots .$.
1896
$\qquad$
1891...

1880
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 ; in 1897 (esti mated), 275,000.

MILW AUKEE CO.-County seat is in Milwaukee.

Bonded debt Jan. 1, '96. $\$ 225,000$ Total tax (per \$1,000) 1894.. $\$ 434$ | County has no floating debt. | Population in 1890 was...236,101 |
| :--- | :--- |
| Tax valuation 1896..\$163,805,090 | Population in 1895 was...287,922 |

NEENAF.- \{ GEO. O. BERGATROM, Mayor.
Neenah is situated in Winnebago County.
LOANS- When Due. |Tax valuation, personal. \$358,539 5s, J\&J, $\$ 60,000$ BoNDS- , 0 , Total valuation $1896 \ldots .1,737,748$
 Floating debt Total debt Mch., 1897... $\quad 66,399$ Population in 1890 was.......5,08.

INTEREST on cemetery bonds is payable in Neenah; on school INTERESTi on wety bonds at New Yo
TAX FREE.-All bonds issued by this city are exempt from taxation
OCONTO.-C. A. Brigdin, Clerk.
This city is in Oconto County.
Total debt Sept. 1, 1897. $\$ 50,250 \mid$ Population in 1890 was

| Tax valuation $1897 \ldots . . .1,131,585$ | Population in 1880 was |
| :---: | :---: |
| Real valuation...........2,500,000 | Population in 1895 was |

OSHKOSH.\{ ARTHUR KELLOGG, Mayor.

Oshkosh is situated in Winnebago County.
LOANS- When Due. R.R. Bonds (Mil. L. S. \& W).$1^{1} 8 \mathrm{~s}$, June, $\$ 50,000 . . . .{ }^{(55}, 000$ due yearl 1902-11 City HaLl
5s, Feb. 15, \$20,000_. 1898 to 1907 (\$2,000 due yearly in Feb.) PARK BONDS-
$41_{2}$ s and $4188, \$ 97,0$
$41_{2 s}, J u n e, \$ 12,000$
INTERESTon the railroad bonds is payable in New York at National Treasurer: on arce; on the city hall bonds at Madison, Wis., by State 1 other bonds at Oshkosh.
all after fie - The bridge, park and sewer bonds are all subject to from date or issue.
floating debt DEBT March 1, 1897, was $\$ 243,000$. The city has no
ASSESSED VALUATION in 1897 was $\$ 8,978,617$; total tax rate
POPULATION in 1890 was 22,836 ; in 1880 was 15,748 ; in 1895

## OUTAGAMIE CO.-County seat is Appleton.

$\qquad$
Couatr Boxns-
5s, A\&O, \$65,000....... 1898-1910 Interest is payable by April 1). Interest is payable by Co. Treas'r. Total debt Jan. 1, 1896.. \$75,000

Tax valuation, person'l.\$1,582,37 Total valuation 1896...11,296,087 Assessment about 4 actual value. Total tax (per \$1,000 '94) . $\$ 11.34$ Population in 1890 was......38,690 Population in 1880 was.....28.716

PORTAGE CO.-C. E. Webster, Treasurer.
County seat is Stevens Point.
LOANS- When Due. 5s, Jan., 8100,000.....Jan. 1, 1912 4s, J\&J, $\$ 95,000$.......Jan. 1, 1901 nterest on the 4 s payable at the Nat, Exchange Bank, Milwankee; Total debtJan. 1, 1897.. $\$ 195,000$

RACINE.-Racine is situated in Racine County.
 5s, Apr., $\$ 98,000 \ldots .$. Apr. 1, 1912 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 25,000 \ldots .$. May 1, 1914 Optional after 10 years from date. S, M\&N, $\$ 25,000 \ldots .$. May 1, 1914 Optional after 10 years from date. SEWER BONDS .................. 1917 SEWER BONDS-
ss, Sept., $\$ 10,000 \ldots$....Feb. 1, 1902 5 p Apr., $\$ 70,000$ years from date. Optional after 5 years from date SCHOOL HOUSE-
5 s, Oct., $\$ 12,000 \ldots .$. Oct. 1,1901

Tax valuation, real. ... $\$ 4,651.834$ Cax valuation, person'l 946,861 Total valuation 1896... 5, 59 $\times, 695$ Real valuation about. . $10,000,000$ State \& Co. tax (per \$1,000).\$ $1 \cdot 00$ Population in 1890 was.....24, 798 Population in 1880 was..

Jau. 1, 1907 | 4 s, F\&A, |
| :--- |
| $4 \mathrm{~s}, ~ J \& D$, |
| 50,000 |

Aug. 1, 1910
June 1, 1913 5s, ...... 0,000 Optional after 10 years from date. Interest is payable at Racine otal debt Mar. 1, 1897.. \$372,000 Net debt Mar. 1, 1897..... 519,450 Tax valuation. real....... $7,855,785$ Tax valuation, personal. 2,180,530 Total valuation $1896, \ldots 10,036,315$ Assessmentabt. 65 p.c.actual value Potal tax (per $\$ 1,000$ ) ...... $\$ 22 \cdot 81$ Population in 1890 was ... 21,014 Population in 1896 (est.)... 25,000

RACINE COUNTY.-County seat is Racine

| Amount. | Tax valuation, real.... $\$ 13,910,675$ |
| :--- | :--- |
| ASYLUMS AND JAIL Bonds- | Tax valuat'n, person'l. $3,250,003$ | 5s. F\&A, \$62,000........................... Tax valuat'n, person'l.. 3,250,003 Total debt Mar. 1, $1897 \ldots \$ 62,000$ Population in 1890 was.....36,268 Population in 1895 was......41, 110

REEDSBURG.-W. H. French, Mayor.
This city is in Sauk County.
LOANS When due.
Assessment about $1_{2}$ actual value $5 \mathrm{~S}, \mathrm{~J} \& \mathrm{~J} ., \$ 30,000, \ldots . . \mathrm{Jan} 1,1910$ Tax rate (per $\$ 1,000$ ), $1895 . \$ 13 \cdot 25$
 Valuation 1897............. 733,144 $\qquad$

RHINELANDER.-Rhinelander is the county seat of Oneida County.

LOANS-

$\qquad$ When Due. A \& 430,000 s, AdO, $\$ 30,000$......Feb. 1, 1899

Tax valuation 1896.....\$1,925.000 Bonded debt Mar. $15,97 . \quad \$ 30,000$ Population in 1890 was (about). $5,000,000$

INTEREST is payable at Chemical National Bank, New York City.
SHEBOYGAN.- sheboygan is in Sheboygan County.
LOANS- When Due. $\begin{aligned} & \text { Bonded debt Feb. 1, '96. } \$ 257,342 \\ & \text { BRIDGE \& VIADHCT BOND }\end{aligned}$ 419s, A\&O, \$18,000...Apr. 1, 1898 $\$ 6,000$ rne y'rly' to Aps. 1, 1900 $4{ }^{2}$, A\&O, \$11,00 IMPROVEMETT BUNIIS-
6s, A\&O. \$1,073...Apr. $1,1897-8$ $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 20,600 \ldots . .$. Dee. 2,1902 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 50000$ Mar. 1, 1902 Refunding Bonids

Mar. 1, 1902

INTEREST on the railroad aid bonds is payable by the Mutual Life In-urance company, Milwaukee; on the refunding bonds at the Fourth 1846 to 1899 at the Bank of Shebovgan: on the improvement bonds due in 1902 at the City Treasurv; on others at the Bauk of Sheboygan or at the German Bank, Sheboygan, Wis.

SHEBOYGAN CO.-R. B. Melvin, Clerk,

\section*{County seat is Shehoygan. <br> LOANS- When Due. Tax valuation, personal $\$ 3,236,756$ $5 \mathrm{~s}, \mathrm{May}, \$ 9,000 \ldots . . .$. May 1, 1898 Inter st is pavable at Sheborgan. Total debt Jan. 1, 1897. \$18,000 | Net deltt Jan. $1,1897 \ldots$ | 9,000 |
| :--- | ---: | Total valuation $1896 \ldots 19,397,403$ Assessment about 23 actual value. Total tax (per $\$ 1,000$ ) .. $\$ 5 \cdot 60$ Population in 1890 was......42,489 Population in 1880 was..... 34,206 Tax valuation, real..... $14,160,647$ <br> SOUTH MILW AUKEE.-This place is in Milwaukee County. <br> LOANS- Amt. Outstand'g.

School houds.............. $\$ 15,000$
Tax valuation
Tax
}

Total debt.
Net debt Feb. 1, 1896.... $\quad 2,300$ Tax valuation, real...... $259,7+2$ Tax valuation, personal 10,580 Total valuation 1895 ...6,545,920 Assessment is abt. $1_{2}$ actual value rotal tax (per $\$ 1,000$ ) .... $\$ 31 \cdot 346$ Population in 1890 was..... 16,359 Population in 1895 was.... 21,130

SUPERIOR.-\{ MARTIN PATTISON, Mayor.
This city was formed by the consolidation of the village of Superior and West superior. It is situated in Douglas County. The city is ar ranging to extend a certain amount of past-due special assessment
bonds. All other bonds have been paid as they matured.

| LOANS- <br> When Due. | HiRBOR IMPROVEMENTS-(Con.) |
| :---: | :---: |
|  | S, J\&D, \$6,233 $11 . \ldots \ldots .1297-1903$ |
|  |  |
| 6s, A\&O, \$25,000 ... Apr. 21, 1908 | (Part due v early on D |
| Sulject to call after Apr. 21, 1898 | J\&D, \$521 30....... 1897-1905 |
| re Protection B inds- | \$65-16 due yearly on June 1.) |
| 3, F\&A, \$20,000.... Aug. 1, 1910 | 6s, J\&D, \$2.590.........1897-1904 |
| SOH OL BONDS- | (\$370 due y |
| 5s, J\&J, \$166,000.....Jan. 2, 1912 | 6s, J\&J, \$309,073....July 1, 1899 |
| 5s, J\&J, \$45,000 ...... July 2, 1912 | Subject to call after 1897. |
| 6s. var., 7,000 ....Feb. ,'97 to '98 | 6s, J\&J, \$353,221...Jau. 2, 1898 |
| SEWER BO DS | Subject to call at any time. |
| s, F\&A, \$200,000 . . . Aug. 1, 1910 | 6s. J\&D, \$76,153.....June 1, 1897 |
| s, F\&A, 150,000.... Aug. 1, 1911 | SEWER IMProvem NT Bonds- |
| 6s, M\&N, 50,000 ... Nov. 1, 1911 | 6s, J\&J, $\$ 117,584 . .$. July 1, 1899 |
| Special Assessment Loans- | Subject to call after 1897 |
| H RBOR I MPROVEME TS- | 6s, J\&J, \$20,381.....Jan. 2, 1898 |
| , J 1), 43,656 $\cdot 69 \ldots . .1897-1902$ | Subject to call at any time. |

IVTEREST on Village Hall bonds is payable in New York at the from 1897 to 1904 ; North 1807 , 1905 at tha National Bank o partly in New York at Superior. All other interest in New York at Nat. Bank of Republic.

TOTAL DEBT, ETC.-The total debt on September 1, 1897, was

of act $1 a)$. The city's assessed valuation (about 1 188日.
 $\begin{array}{lllll}1894 \ldots \ldots \ldots \ldots & 18,384,044 & 1,295,058 & 17,122,495 & 29 \cdot 60 \\ 1890 \ldots \ldots \ldots, 794,102 & 20 \cdot 70\end{array}$ P) OULATIO V in 1895 ascor $\operatorname{ling}$ to st ate census was 26,176 ; i
1890 a cording to U. S. Census it was 11.983 .

W A USAU.- $\left\{\begin{array}{l}\text { E. J. ANDERGON, Mayor. } \\ \text { J. C. KUELMANN, Clerk. }\end{array}\right.$
Wausau is situated in Marathon County.
LOANS- When Due. | Total debt Oct. 1, 1897.. \$155,000 Water debt (included)... 90,000 5s, M\&S, \$10,000 Sep. 1४, '98 \&'99 Tax valuation, real.......2,661,050 REFUND' $\rightarrow$ MUNICIPAL B'NNDS(\$5,000 due y'rly) tisept. 18, 1906 SCHOOL HOUSE BONDS- 18, 1910 5s, M. \&S, \$30,000....Sept. 18, 1900 ( $\$ 5,000$ due 'rly) to ept. 18, 1905 5 s, A\&O, $\$ 90,000 \ldots .$. Apr. 1,1905

Tax valuation, personal. $1,140,150$ Total valuation $1896 \ldots 3,801,200$ Assessment is 28 actual value.
Total tax (per $\$ 1,000$ )....... $\$ 25 \cdot 81$ Population in 1895 was....... 21 Population in 1890 was ......9.253

## State of Minnesota.

DEBT, RESOUROES, 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) State Capital

- May 11, 1858

83,365 Governor (term expires 1st Monday Jan. '99) - David M Clou_h Secretary of State (1st Monday Jan. 1899)

- Albert Berg Treasurer (1st Monday Jan. 1899) - . August T. Knerner

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 Supplemekt, April, 1893, page 103. The details of Minnesota's present debt are as given in the following statement.

INTEREST on the bonds is payable in New York; on the certib. eates of indebtedness at the offlee of the State Treasurer.
TOTAL DEBT.-On February 1, 1897, the total debt of the state was $\$ 1,509,000$ (all bonded). Of this amonnt $\$ 554,000$ are held in varlous Minnesota State funds.
ASSESSED VALUATION.-The assessed valuation, total tax levies and the rate of state tax have been as follows for the years named.

|  | Real. | Personal. | Total. | Total Tares State Tar. Levied. p. $\$ 1,000$. |  |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | 556,135.887 | $895,114.394$ | 641.250 | 817770.86 |  |
| 1893. | 543,956,153 | 98,947,498 | 642,903,651 | 15.645,741 |  |
| 1892. | 546,496,309 | 91,043,649 | 642,539,958 | 14,214,938 | $2 \cdot 60$ |
| 1889. | 463,943,397 | 95,418,115 | 559,361,512 | 12,243,956 | $1-90$ |
| 1887. | 391,823,360 | 94,846,604 | 486.669,964 | 10,796,483 | 1-30 |
| 1885 | 319,008,864 | 82,720,902 | 401,729,766 | 8,383,696 | $1 \cdot 80$ |
| 1880. | 203,473,637 | 54,581,906 | 258,055,543 | 4,191,811 | 180 |
| 1875. | 173,693 276 |  | 218,855,743 | 3,892,482 | $2 \cdot 10$ |
| 1870. | 67.22148 | 19,912,525 | $87,133,673$ | 2,783,756 | $5 \cdot 00$ |
| 1861. | 33,350,057 | 5,914,683 | 39,264,740 | 658,358 | $4 \cdot 0$ |

DEBT LIMITATION.- Minnesota has protected the state from extravagant expenditures through restrietions which its Constitution puts on every kind of debt maktng. That fnstrument flxes the limit at $\$ 250$, 000 "for the purpose of defraying extraordinary expenditures;" and an amendment, ratifled in 1879, extended this power to $\$ 250,000$ addl tonal "for erecting and completing bulldings for the insane, a deat, dumb and blind asslum, and state prison." Besides the foregoing, it is also provided that the state credit shall not be loaned, te. With regard to the debt of municipallites there is but one section in the Constitution which relates to that subject, and that has reference to maling rallroad debt.
FIRST, as to State indebtedness, the sections which treat of the sub ect are in artlele 9, sections 5, 6, 7, 8 and 14.
8socios 5. (Public debemaybiecontracled.) For the purpose of detraying extraordinary expenditures, the state may contract public debta, Dut sueh debts shall never, in the agkremate, exceed two hundred
and fifty thonand dollars; every amch debt ahall be anthorized by law
for some single object, to be dist for some alngle object, to be berystinctly specifled thereln; and no sueh
fawahall take effeet unitil it shall have been passed by the vote of twothirts of the mernthers of each branch of the Lapfatatire, to be recorted by the yeas and nays on the journals of each House, reapectively; and
every such law sliall levy a tax, annuall, sulflelent to pay the aminal every such law shat levy a tax, annualy, sumblecent to pay the annual
interest of such debt, and also a tax sumielent to pay the prineipal of interest of such debt, and also a tax sumicient to pay the prineipal ot
sueh debt within ten years from the final passage of such law, and shall such debt within ten years from the final passage of such law, and shal
specially appropriate the proceeds of such taxes to the payment of such
prineipal and tnteresti and sueh sppropration and taves sholl not prineipal and Interest; and such appropriation and taxees shall not be
repealed, poatponed, or diminished, inntil the princi pal and internat of sueh debt thall have been wholly pald. The stato sfall never contract any debt for works of internal lmprovement, or be a party in carrying
on such works, except in cases where grants of land or other property on such works, except in cases where grants of land or outher property
shall have been made to the 8 tate, especlally dedcated by the grant to shail have been made to the state, especially dedleated by the grant to
specific purposes; and in such cases the 8 tate shall devote thereto the specific parposes; and in such cases the 8tate shall devote thereto the
avaifs of such krant, and may pledge or appropriate the revenues de,
rived from such work in ald of the fived from such works in aid of their completion.
preceding seetlon shall be contracted by loan on State bonds of amounts rot less than Ive hradred doilars eachi, on intereat, payable within ten Gears after the final passage of the law anthorizing, payablebt; and sech bonds shall not be sold by the State under par. A correet registry of all
 Ways to exmbit the number and amount unpaid and to whom severally
made payalle. The State shall never contract SEcrios 7. - The State shall never contract any publle debt, unless in
time of war, to repel invasion or ar casea and in the manner provided in the fifth and sixth sections of this article.
S. Crios 8.-(A ppropriation of money receired from loan or State
bonds.) Themopey arliaing from any loan made ond bonds.) Tin money ariaing from any loan made, or cebt or liability contraeted, shall be applied to the object specified in the act anthorizing
such debt or liability, or to the repayment of such debt or liability, and nuch debt or liability, or to the repayment of sueh debt or liability, and
to no other purpose whatever. 8ecrios 14.-(State deol for public buildings). For the purpose of
erecting and completing buldings for a hospltal for the insane, adeaf, erecting and completing buldings for a hospltal for the insane, a deaf,
dumb and blind asylum, and state ptison, the Leglalature may by law increase the publio debt of the State to an amonnt not exceeding two
hundred and fifty thonsand dollars, in ad fition to the publio debt al. hundred and fifty thonasand dollars, in ad dition to the public debt already heretorore anthorized by the Constitution, and for that purpose
may provide by law for lasuing and negotiating the bonds of the state
and appropiate the mones only for the porpose aforeaide which and appropriate the money only for the purpose aforesald; Which from the date of the same, at the option of the state.
SEOOND, as to eify, county or other municipality the only restriction on the debt making power in the Conatitution is the following, found in
article 9 , seetion 15 .

SEcTion 14.-(Municipal debts in aid of railroads.). The Legislature shall not authorize any county, township, elty or other municipal
corporation o issue bonds or to become indebted in any manner to aid in the construction or equipment of auy or all railroads to an amount in the construction or equipment of auy or all railroads to an amount
that shall exceed tive per centum of the value of the taxable property that shall exceed five per centum of the value of the taxable property
within such county, township, city, or other municipal corporation; the amount of such taxable property to be ascertained and determined 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 alloption 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 five.
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 cities, there is the general power granted the common council of any eity to borrow money to pay ans city indebtedness, and to issue therefor eity 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 official eity newspapers and recorded after proof of publication. (2) At no time can such indebtedness, bonded or otherwise, exceed $\$ 15,000$, unless the same be authorized by a two-thirds vote at the election held for such put poses. (3) The council shall each and every year levy a tax of one inile on the dollar for each one thousand dollars of bonds issued by the sa id city to pay the interest and to create a sinking fund to pay the bonds at maturity. The foregoing is found in chapter 10, section 168, of the Geveral Statutes of Minnesota, vol. I., page 196, edition of 1888.
Scond, and further as to cities, the common council is authorized to issue bonds and levy taxes exceeding the amount authorized by other seckens of this act; procided 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 prescribed by the common council, the same notice to be given as at other elections. And no bonds 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, page 197. The last sentence which we have italicized would, on its face, appear to take away the right of the common council to issne even $\$ 15,000$ of bonds (without an election) as authorized by previous section 168 cited above. This idea also seems to find confirmation in section 170, last clause, which reads that "no debt shall ho "incurred or created by the eity, the common council or any officer of "the eity except pursuant to the authority herein expressly given for "that purpose."
Third, through the board of supereisors, tovons can issue bonds as directed by two-thirds of all legal voters voting at a legolly 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 ${ }_{t}$ after such levy," and in the discretion of sald 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 sald bonds.
Fourth, The trustees or board of education of any school district may issue scioot 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 Statates of Minnesota, volume 1, page 472. In section 28, same page are provisions for levying a tax for the payment of bonds quite similar to the 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 the Permanent School Funds 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 sehool buildings.
Sixth, as to the creating of countydebt, 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, dec., chapter 34, Statutes of Minnesota, vol. I., page 388, do. So, also, the borrowing from the Permanent school Funds under the ahove eited section of the Constitution (section 5, article VIIL.) is provided for by section 84, chapter 36, Statates 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 182, chapter 13, of Statutes of Minnesota, vol. I., page 277.
General statutory limitation, applying to all municipalities. Debts of cities, counties, towns, \&ce, are vold if entalling taxation beyond he 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 o 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 anlawful "untess specially and expressly authorized by law."
POPULATION OF STATE.-The population of MInnesota has been as follows in the years named:
 In 1860-70 the addition to population was 267,683 , or 155.61 per cent; in 1870-80, 341,067, or $77 \cdot 57$ 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 districts.
Bonded debt (last returns). $\$ 90,000 \mid$ County tax (per $\$ 1,000$ ) ...... $\$ 3 \cdot 00$ Total debt about........... 9 95,000 Tax valuation, real....... 656,256 Total valuation 1892..... 892,839 Assessment is $1_{3}$ actuai value
State tax (per $\$ 1,000$ ) ........ $\$ 2 \cdot 60$ City tax (per $\$ 1,000$ )
Average school tax Population in 1895 was Population in 1890 was Population in 1880 was.......1,966

## AUSTIN. $-\{$ F. I. CRANE, Mayor.

County $-\left\{\begin{array}{l}\text { T. M. FOSTER, City Recorder. }\end{array}\right.$
LOANS of Mower County
CITY BONDS
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 10,000 \ldots . . . \mathrm{Mar} .1,1909$ RAILROAD AID BONDS-
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 16,000 \ldots . .$. Nov. $^{2}, 1904$ 6s, M\&N, $\$ 16,000 \ldots .$. N
6 s , J\&J, $\$ 14,000 \ldots$ July 1, 1903 6s, J\&J, M\&S, $\$ 14,000 \ldots$ Sept. 1, 1905
WATER BONDS-
6s, M\&N, $\$ 25,000 . .$. Nov. 1,1902
Bonded debt Feb. 1, 1897.. $\$ 69,000$
Tax valuation, real. ......722,736 Tax valuation, real........722,736
Tax valuation, personal $. .248,620$ Tax valuation, personal... 248,620
Total valuation 1897 ....971,356 Assessment is about $i_{3}$ actual val.
Dotal tax (per $\$ 1,000$ ).... $\$ 42 \cdot 00$ Population in 1895 was......5,082 Population in 1890 was.......3,901 Population in 1897 (est.) ....7,000

INTEREST on city 6s due 1909 and water 6s due 1902 is payable in New York by the American Exchange National Bank; on railroad 68 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, refunding 6 s due 1903 in
on other loans in Austin.

BECKER CO.-L. M. Stevens, County Auditor. County seat is Detroit City.
LOANS- When Due.
COURT HoUse and Jail BondsCOURT HOUSE AND JAIL BONDS-

s, July $1, \$ 18,000 \ldots$ Jan. 1,1904 FUNDING Bonds6s, Mar. $15, \$ 25,000 \cdot$ Mar. 15,1907 6s, May 15, 16,000. May 15, 1911 Bonded debt Jan. 4, '97...\$76,500 Sinking fund.............. 42,096 Tax valuation, real..... $\$ 1,822,565$ | Tax valuation, personal | 265,444 |
| :--- | :--- |
| Total valuation 1897 | 088,109 | Assessment about $1_{4}$ actual value Assessment about 14 actual value.

State tax (per $\$ 1,000) . . . . .$.
$\$ 2.95$ County tax (per $\$ 1,000$ ) Average school tax.
Population in 1895 was..... 11,052
Net debt Jan. 4, 1897........72,403 $\boldsymbol{7}^{4,096} \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was...... } 9,401 \\ & \text { Population in } 1897 \text { (est.)... } 14,000\end{aligned}\right.$
INTEREST on the 7 per cent bonds is payable by the Corbin Bank
ing Co., New York City; on all other loans at the County Treasury.
BRAINERD.- $\{$ JOHN N. NEVERS, Mayor.
Brainerd is in Crow Wing County.

LOANS-
REFUNDING BONDS
$5 \mathrm{~s}, \ldots . .125,000 \ldots .$.
5s, ELE..,\$25,000..... Oct. 1, 1917
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 40,000 \ldots .$. Jan. 1, 1908
6s, M\&S, $20,000 \ldots .$. Mar. 1, 1909
REFUNDING JAIL BONDS-
SEWER BONDS
6s, A\&O, \$15,000 $\ldots$...Apr, 1, 1907
106,000
INTEREST on the bridge and sewer bonds is payable in Brainerd; n the electric light and jail bonds in New York City

## BRAINERD SCHOOL DISTRICT—J. S. Kees-

 Ley, Treasurer.Total debt Feb., 1, 1897.. $\$ 100,000 \mid$ Assessment about $2_{3}$ actual value.
Tax valuation 1896......1,627,136
Assessment about $2_{3}$ actual value.
School tax (per $\$ 1,000) \ldots . . . \$ 17 \cdot 65$
Populat Population 1897 (est.)....... 8,000

CLAY COUNTY.-O. J. Kittelsrud, Auditor. County seat is Moorhead:
LOANS.- When Due. COURT HOUSE \& JAIL BONDS7s, Dec. $1, \$ 16,000$..Dec. 1,1897
 FGNDING BONDS-

5s, June 1, \$40,000...Jume 1, 1915 Bonded debtJan. 1, 1897\$148,000 | 40,000 . June 1, 1915 | Population in 1895 was.....15,154 |
| :--- | :--- |
| Jan. 1, 1897 $\$ 148,000$ | Population in 1890 was ....11,517 | INTEREST on the 7 per cent bonds is payable at First National Bank, Moorhead; on the 6 s at the Third National Bank, New York, and on the 5 s at the County Treasurer's Olfice.

CROW WING CO.-County seat is Brainerd.
Bonded debt (last returns) . $\$ 99,000 \mid$ Population in 1895 was.....11,561 Floating detbt.............9.9,827 $189.108,284$ Population in 1890 was......8,852 DULUTH.- $\left\{\begin{array}{l}\text { HENRY TRUELSEN, Mayor. } \\ \text { C. E. LOVETT, Comptroller. }\end{array}\right.$

Duluth is in St. Louis County. GENERAL FUND BONDS- When Due.


Sinking fund ............ $\$ 20,544$ Net debt Sept. $1,1897 \ldots \quad 127,456$
Tax valuation, real $\ldots . .3,519,643$ Tax valuation, real .......3,519,643 Total valuation 1896 . . $4,184,848$ Ass'nt about $1_{3}$ to $1_{2}$ actual value. Tot. $\operatorname{tax}$ p. $\$ 1,000^{\prime} 96$ about. $\$ 30 \cdot 00$ Floating debt........... $\$ 25,000$ Tax valuation, real......1,325,641 Tax valuation, personal. 318,848 Total valuation 1896....1,644,489 Assessment about 58 actual value. Population in 1895 was....... 7,031 Population in 1895 was......7,031
Population in 1890 was......5,703 Population in 1890 was

LOANS-
REFUNDNG BoNDS- When Due. 6s, J\&J, $\$ 138,250 . J a n .1,1908$ $4^{2} \mathrm{~L} \mathrm{~S}, \mathrm{~g}$. J\&J, 250,000 July 1, 1926 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 25,000 \mathrm{BO}$, (\$5,, 000 due yearly) to July 1, 1906 $7 \mathrm{~s}, \ldots ., \begin{aligned} & \text { Fond du Lac Bonds. } \\ & \$ 10,000 \ldots \text {.....Oot. } 1,1903\end{aligned}$

42 Ls , M\& $\&, 100,000$.. Nov. 1,1922 58, J\&J, $\$ 100,000 \ldots$...July 1 , 1907 48, J\&J ${ }^{2} \$ 70,000 \ldots \ldots$. July 1,1920

TOTAL DEBT, ETC.-The subjoined statement shows Duluth's named.
 Floating debt.......... $763,606 \quad 1,135,552 \quad 1,306,858$
Includes $\$ 412,068$ of special assessment certificates.
$\dagger$ Not including water debt, which amounted Feb. 15,'97 to $\$ 600,000$. The city had a sinking fund on Feb. 15, 1897, of $\$ 59,190$, and cash on hand amounting to $\$ 241,525$.
The $\$ 138,250$ of 6 per cent refunding bonds are not strictly a liability of the city, as they were issued by the village of Duluth under a special Act of the Legislature which provides that the County Commissioners mill and provide a sinking fund to meet them at maturity.
DEBT LIMITATION.-The city's debt is limited by its charter to 5 per cent or the assessed valuation.
ASSESSED VALUATION.-The city's assessed valuation (estimated at 40 per cent of actual value) and tax rate have been as follows:

|  | Rea | Personal | Assessed | Tax Rate |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Esta | ropert | Vahuation |  |
| 96 | 26.037,311 | \$4,438,844 | \$30,476.155 | \$3 |
| 1895 | 36,157,713 | 4,855,550 | 41,013,263 |  |
| 1894. | 35,848,886 | 4,914,577 | 40,763,463 | 8.30 |
|  | 38,597,457 | 5,278,105 | 43,875,562 |  |
| 18 | 29,553,187 | 5,115,656 | 34,668,843 |  |
| 1891 | 22,217,398 | 4,567,321 | 26,784,710 | 5.90 |
| 1890. | 19,385,553 | 4,381,100 | 23,766,653 |  |

POPULATION.-In 1895 population was 59,396 ; in 1890 it was
33,115 ; in 1880 it was 838 .

## DULUTH SCHOOL DISTRICT.-A. Le Riohecx,

 Secretary of Board of Education.LOANS-
When Due. $6 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 20,000 \ldots . . \mathrm{May} 1,1903$ 6s, M\&N, $\$ 20,000 \ldots . . . \mathrm{May}^{1,} 1903$ 5s, J\&J, 15,000.......July 1, 1905 5s, J\&JJ, 15,000.....July 1, 1,1906 5s, M\&N, $50,000 \ldots .$. Nov. 1, 1913 5s, F\&A, 200,000.....Aug. 1, 1921 5s, M\&S, $100,000 \ldots .$. Sept. 1,1922


INTEREST on the 7 per cent bonds is payable by L. C. Newstadt Quincy, Hl.; on the 5 per cent bonds, due in 1901, at the National Park
Bank, New York; on all others at Amer. Exch. Nat'l Bank, New York.

FARIBAULT.-Faribault is in Rice County.

LOANS- When Due. $\mid$ Total debt (last returns)... $\$ 60,000$ $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000 \ldots$. July 1,1903 Tax valuation $1890 \ldots . . \$ 1,700,000$ $41_{28}$, J\&J, $10,000 \ldots$ July 1, 1903 Tax rate (per $\$ 1,000$ ) ... $29 \cdot 50$ | RR. bonds, $\$ 40,000$. part each year |  |  |
| :--- | :--- | :--- |
| School b'ds, $20,000 .$. | do do | $\begin{array}{l}\text { Population in } 1895 \text { was......7,616 } \\ \text { Population in } 1890 \text { was.....6.524 }\end{array}$ |

FERGUS FALLS.-Fergus Falls is in Otter Tail County. LOANS.- When Due. Total debt (last returns). \$46,000 6 s F \& A, $\$ 26,000 \ldots$ Aug. 1, 1912 Tax valuation, personali. 261,895 Subject to call after Aug. 1, 1902 Total valuation 1894.... 907,729 City Hadl, \&C., Bonds6 A A $0, \$ 10,000 \ldots$ Oct. 17,1908 Permanent imp. Bonds 68 M \& N, $\$ 10,000 \ldots$ May 1, 1903

## HASTINGS.-George Parker, Mayor.

Hastings is in Dakota County.
LOANS- When Due. $\begin{aligned} & \text { Bonded debt Feb. 1, '97.... } \$ 84,000\end{aligned}$ HGH WAGON BRIDGE BONDS5s, J \&J, \$10,000...... 5s, J \& J, \$20,000.... uly 1,1924 uny 1, 1914 ( $\mathbf{B} 2,000$ payable yearly.)
ST. P. \& C. RY. Co.-
ebt.
$\$ 84,000$
$\$ 634,131$ Tax valuation, real........ $\$ 634,131$ Total valuation 1896..... 853,525 Population in 1895 was.......3,848 Population in 1890 was.......3,705 Population in 1880 was........ 3,809 INTEREST INTEREST on the refunding bonds
on all other bonds in New York City.

HENNEPIN CO.-A. W. HAsTINGS, Treasurer. County seat is Minneapolis.
LOANS When Due. Total debt Jan. 1, '97. \$1,875,000 12s, Jouse \& City Hall B' DS $41_{2}$ S, J\&J, $\$ 335,000$.. July 1, 1917 $41_{2}$ s, $\& \&, 315,000$...July 1, 1921
$4{ }^{1} 2 \mathrm{~g}$, A\&O, 600,000 Apr. 2,1924
$4 \mathrm{I}_{2} \mathrm{~s}, \mathrm{~A} \& 0,400,000$ $4 \mathrm{~s}, \mathrm{~J} \& J, 100,000$... Jan. 1, 1920
$4^{11_{2 s}}, \mathrm{M} \& S, \$ / 5,000 \ldots$ Sept. 1, 1917 $4^{11_{2 S}}$, M\&S, $35,000 \ldots$ Sept. 1, 1919 $4^{1}{ }_{2} \mathrm{~S}, \mathrm{~J} \& D, \$ 15,000 \ldots$ Dec. 1,1919 pulation in 1897 ( TAX FREE. - All of the bonds issued by this county are exempt

INTEREST is payable at the National Park Bank in New York City.
LAKE CO.-JOHN OLSON, Auditor.
LOANS- When Due. ${ }^{\text {Sinking fund... }}$

INTEREST on the 6 s due in 1907 is payable in Minneapolis: on
the 6 due 1912 to 1916 at the National Park Bank, New York City; on others in St. Paul.
TAX FREE.-All bonds of this county are exempt from taxation.

## LE SUE WATER AND

 $5 \mathrm{~s}, \$ 18,000$........ Interest payable in New York,Chicago or St. Panl. Chicago or St. Paul.

LITTLE FAIIS.- County seat of Morrison County

is in the county of the same name. Bonded debt (last returns). $\$ 18,000$ Assessment about $1_{3}$ aetual value Total tax rate (per $\$ 1,000$ ) $\$ 37 \cdot 00$ Total tax rate (per $\$ 1,000$ ). $\$ 37 \cdot 00$
Population in 1895 was.....2,007 500,000

MANKATO.- $\left\{\begin{array}{l}\text { EDGAR WEAVER, Mayor } \\ \text { H. W. BROWN, Recorder. }\end{array}\right.$
Mankato is situated in Blue Earth County.
LOANS- When Due. Water Bonds-(Con.)
58, A\&O, $\$ 8,000 \ldots .$. Oct. 1, 1899 58, M\&N, $\$ 20,000 \ldots$ May 1,1908
 1907 Water debt (included).... 87,000 railroad Aid Bonds5s, JdJJ, $\$ 3,500 \ldots .$. Jan. 1, 1907
 58, M\&8, \$10,000....Sept. 1, 1907 WATEK WORKS BONDS $7^{7123}, \mathrm{~F} \& \mathrm{~A}, 815,000 \ldots$ Aug. 1, 1899
inklag fund.. Net debt Feb. 1, 1897.... 190,564 Tax valuation, real......3,000,000 Tax valuation, personal. 700,000 Total valuation $1896 \ldots .3,700,000$ Assessment 30 to $40 \%$ actual Value.
Total tax (per $\$ 1,000$ )....... $\$ 26.00$ Population in 1897 (est.).... 11,000 Population in 1895 was.....10,173 Population in 1895 was.... 10,173
Population in 1880 was..... 5,550 INTEREST is payable in New York City and Mankato.

## MILLE LACS CO.-County seat is Princeton.

## COUAN HOEse boxds: <br> When Due

58, July 1, $\$ 19,000 \ldots .$. July 1, 1898 $58, J u l y, 847$ Bosds: 58, July, \$47,000... July 1, 1906 Interer t is payable in St. Paul. Total debt (lastreturns). $\$ 06,280$ Sinking fund
Net debt

42,517 |

Interest is payable at St. Paul. Tax valnation $1895 . . .81,259,470$ Assessment is $\frac{1}{3}$ aetual value. County tax (per $\$ 1,000$ ) Average hehool tax. Population in 1895 was Population in 1890 Was
Population in 1880 was

WATER RECEIPTS.-The receipts from water in 1896 were $\$ 222$, ,
VALUATION AND INDEBTEDNESS.-The oity's assessed valuabonded debt have been as follows:

| Years. | Tax Faluation. | Tax Rate. per $\$ 1,000$. | Total Bonded Debt. |
| :---: | :---: | :---: | :---: |
| 1896. | . $8109,276,016$ | \$23 25 | \$7,840,000 |
| 1895 | 135,884,286 | 2160 | 7,565,000 |
| 1894 | 134,478,572 | 2092 | 7,465,000 |
| 1890 | 136,944,372 | 1930 | 7,080,500 |
| 1885 | 77,468,267 | 1960 | 2,461,000 |
| 187 | 23,415,733 | 1450 | 1,101,000 |

The tax rate in 1896 included city tax, $\$ 1270$; State tax, $\$ 295$; county tax $\$ 280$ and school tax $\$ 480$. The total tax levy of 1896 Was $\$ 2,540,667$, of Whioh $\$ 284,117$ was for interest on debt and \$122,0
POPULATION.-In 1895 population was 192,833 ; in 1890 it was
164,738 ; in 1880 it was 46,887 ; in 1870 it was 18,066 .
MOORHEAD.-County seat of Clay County.
Bonded debt 1896........ $8138,000 \mid$ Real valuation (est.) .... $\$ 3,500,000$ Waterand light bds, (incl.) 68,000 Population in 1890 was....... 3,290 Tax valuation 1896 ...... 803,611 Population in 1896 (est.).... 4,000

MORRISON CO.-County seat is Little Falls.
Bonded debt Feb. 1, 1897, $\$ 120,000 \mid$ Total co. tax (per $\$ 1,000$ ) .. $\$ 12 \cdot 10$ Tax valuation, real......3,098,259 Population in 1895 was...... 19, 163 $\begin{array}{ll}\text { Tax valuation, personal. } 854,152 & \text { Population in } 1890 \text { was...... 13,325 } \\ \text { Total valuation } 1895 . . .3,952,411 & \text { Population in } 1880 \text { was..... } 5,875\end{array}$

NEW ULM SCHOOL DISTRICT.-New Ulm is in Brown County

LOANS - When Due. |Total debt (last returns). $\$ 20,000$ REFUNDING BoNDS- $\quad$ - Tax valuation 1893...... 740,569 | $5 s$, Ad. $, \$ 20,000 \ldots . .$. Oct. |
| :---: | :--- |
| Interest payable in New York. |\(| \begin{aligned} \& Real valuation...........4,000,000 <br>

\& Population 1894 (est.).......4,500\end{aligned}\)

OTTER TAIL, CO.-Steve BuTler, Treasurer. County seat is Fergus Falls. All bonds issued by this county are exempt from taxation.
LOANS-
When Due. | Tax valuation, real..... $\$ 4,327,528$ 68, MdeN, $\$ 30,000$......May 1, 1905 58 J\&J, $\$ 200,000$.....July 1, 1904 Interest payable in New York. Total debt Mar, 1, 1897.. $\$ 230,000$ Total valuation 1896 Real valuation..........20,000,000 State \& co. tax per $\$ 1,000 \ldots . . \$ 8 \cdot 10$ Population in 1890 was.... 34,232
Population in 1895 was.....40,002

## PIPESTONE.-W. C. Brigg, City Treasurer.

A city in Pipestone County.
LOANS When Due. Tax valuation, real...... $\$ 308,075$
 6\&, J\&J, $\$ 20,000 . . .1908$ Pot.tax rate (per $\$ 1,000$ )' $96 . \$ 44 \cdot 00$
 Total debt Aug. 1, $1897, .825,000$
8chool Dist, bonds (add' $, \$ 40,000$ Population in 1895 was.......1,668
Population 1890 was.........1,232

## POLIK COUNTY.-JoHN GLEASON, Auditor.

County seat is Croolsaton. This county was divided in 1896 , a porassumed by the new county,

LOANS- When Due. Total debt Aug. 1, 1897.. \$139,500
 58, Jume, $15,000 \ldots$ June 15,1904 Tax valuation, real......4,007,285 7 B, Jan. $\$ 15,000 \ldots . .$. Jan. 2,1902 Tax valuation, personal. $1,225,580$
 6s, May, ${ }^{40,000 \ldots . . . M_{\text {May }}} 14$, 1913 , Assessment about 1919 Total tax (per $\$ 1,000$ )...... $\$ 32.50$ 68, Apr. $\$ 2,500 \ldots$ Apr. 10, 1915 Population in 1890 was..... 30,192


## POPE COUNTY.-P. I. RONNING, Auditor.

## County seat is Glenwood.

LOANS- When Due. |Tax valuation, personal \$375,307 8s, July, $\$ 65,000 \ldots . . . J u l y$ 1, $1906 \left\lvert\, \begin{aligned} & \text { Total valuation } 1897 \ldots . .2,348,105 \\ & \text { Assessment is a actual value. }\end{aligned}\right.$ Int. payable at St. Pam, Minn. Total debt Feb. 8, 1897.. \$65,000 Net debt Feb. 8, 1897.... 63,000 Tax valuation, real....... 1,972,798

RAMSEY CO.-D. M. SULLIVAN, Co. Auditor.
Ramsey County includes the City of St. Paul (Which is the county seat), its assessed valuation being but slightly in excess of that of the city. Certain of the bonds below described have the faith and eredit of both st. P
and interest.
LOANS-



 4 20, M\&N, $200,000 \ldots$ May 2, 1917 .......... $\$ 2,460 \ldots$ Past due. INTEREST is mostly payable in New York at the Chase Nat, Bank. ASSESSED VALUATION in 1896 of real estate was $\$ 80,446,176$; persona property, $\$ 14,27,036$; total, $\$ 96,603,490$. The total assessed Yaluation in 1889 (tax of 1890 ) was $\$ 126,588,533$, against $\$ 30,547,264$
in 1880. The tax rate per $\$ 1,000$ in 1896 was as follows: State tax in 1880 . The tax rate per
$\$ 2.95$; county $\operatorname{tax}, \$ 3.35$.
POPULATION in 1895 was 147,537 ; in 1890 it was 139,796 ; in
POPULATION in 1895 was 147.537; in 1890
1880 it Was 45,890 ; in 1894 (estimated), 180,000 .
RED WING.- $\left\{\begin{array}{l}\text { A. P. PIERCE, Mayor. } \\ \text { W. E. TAYLOR, Oity Clert. }\end{array}\right.$
Fed Wing is situated in Goodhue County.


#### Abstract

LOANS- BRIDGE BONDSBRIDGE BONDS- $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 60,000$. $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 60,000 .$. ( $\$ 5,000$ due yearly ( $\$ 5,000$ due yearl MINN, CENT. RR. 6 s. J\&J, $\$ 20,000$ BoNuly 1, 1913 ( $\$ 5,5000$ due yearly) to July 1,1898 R. W. \& IoWA RY. Bonds- 4s, Jan. $1, \$ 18,000 \ldots . . J a n . ~ 1, ~$ W. WATER WORKS- $\mathbf{5 s}, \mathrm{J} \& J, \$ 80,000$ 58, J\&J, $\$ 80,000 \ldots . .$. July 1, 1902 Interest payable at Red Wing. The cost of the city's water works was $\$ 100,000$. They are now selfsupporting.

REDWOOD CO.-J. R. Lankard, Treasurer. County seat is Redwood Falls. LOANS- When Due. 5s, J\&J, \$11,000.... $\$ 1,000$ yearly. RALLROAD BONDS- $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 50,000 \ldots . . . \mathrm{Jan} .1,1898$ Int. is payable at St. Paul, Minn. Total debt Aug. 1, 1897.. $\$ 61,000$

Tax valuation '97 (est.) $\$ 5,000,000$ Assessment is $1_{2}$ actual value. State tax (per \$1,000) '94. County tax (per $\$ 1,000$ ). Population in 1895 was. Total debt Sept. 1,1897.\$178,000 Sinking fund.............. 80,000 Net debt... Tax valuation, real........ 170,000 Tax valuation, personal. 610,153 Total valuation 1897....2,303,536 Assessment about $1_{2}$ actual value. City tax (per \$1,000) 1895. .\$15•65 Population in 1896 about .. 7,600 Population in 1890 was......6,294

Population in 1890 was.


REDWOOD FALLS.
This is the county seat of Redwood County.

| LOANS- Amount. | Real valuation (about) $\$ 1,250,000$ |
| ---: | ---: | ---: | ---: |
| Tax rate (per $\$ 1,000$ ) |  | Railroad and bonds......... $\$ 10,000$ Tax rate (per $\$ 1,000$ ) 1896. $\$ 15 \cdot 70$

 Tax valuation $1894 \ldots \ldots$. ..... 459,889

ROCHESTER. -This is the county seat of Olmstead Co. LOANS - When Due. $\left\lvert\, \begin{aligned} & \text { Total debt Apr. 1, } 1896 . \\ & \text { Tax valuation } 1895\end{aligned} \$ 34\right.,000$ , J\&J, $\$ 20,000$.....Jan. 1913 Tax valuation 1895.......1,693,073 Subject to call after Jan. 1, 1903 | Taxs rate (per $\$ 1,000$ )... $\$ 31 \cdot 10$ Bonded debt Apr. 1, 1896. \$20,000 Population in 1895 was......6,429 Floating debt................. 14,000 Population in 1890 was.

ROCK COUNTY.-C. S. Bruoe, Auditor.

## County seat is Luverne.

LOANS- When Due. ${ }^{9}{ }_{10}$ s, Aug., $\$ 10,000$..Aug. 1, 1907 $4^{9} 10^{\text {s, Aug., }} 5,000$..Aug. 1, 1909 ( $\$ 5,000$ due each year on 1911-3-5 (\$5,000 due each year on Apr. 20.)
RAmROAD BoNDS$10 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 18,350$
10s, J\&J, 18,350 .....Jan. 1, 1898 sinking fund..
INTEREST on the 4910 per others at New York.

ST. JAMES.- \{C. ELLSWORTH, Mayor.
St. James is in Watonwan County.
Bonded debt Mar., 1897... \$30,000 The village has no Hoating debt. Assessment about $1_{3}$ actual 40,669

Total tax (per $\$ 1,000$ ) '96 ... $\$ 32 \cdot 20$ Population in 1895 was....... 1,874 Population in 1890 was.........939
Population in 1897 (est.).....2,214
Net debt Aug., 1897....... \$63,350 Tax valuation, real.........2,711,27J Total valuation 1896 ....3,149,033 Assessment is $1_{3}$ actual value. State tax (per $\$ 1,000$ ) $1896 \ldots \$ 2 \cdot 95$
County tax (per $\$ 1,000$ ) 18964.60 County tax (per $\$ 1,000$ ) $18964 \cdot 60$
Population in $1895 \mathrm{was} . . . . .8,597$ Population in 1890 was....... 6,817
onds is payable at St. Paul; on all

RTH, Mayor
TRONG, Tre

## ST. LOUIS CO.-L H. Whipple, Treasurer.

## County seat is Duluth.

LOANS- When Due.
RAILROAD AID BONDS-
5s, Oet., $\$ 250,000 \ldots . .$. .1923
6s, J\&J, \$91, 150.
,J\&J, $\$ 91,150 . . . . . . . . . . . . .1907$ Road and Bridge Bonds-
 $\begin{array}{ll}1_{2} \mathrm{~S}, \mathrm{~J} \& J, & 30,000 \ldots \ldots . . . . . . . . . . . . . . . . . ~ \\ 1909 \\ 1910\end{array}$ $41_{2 s}, J \& J, ~ 30,000 \ldots . . . . . . . . . . . . . . . . . . . . ~$
4
4 s , J $\& 1611$
INTEREST is payable in New York at American Exchange National

## ST. PAUL.- $\left\{\begin{array}{l}\text { FRANK B. DORAN, Mayor. } \\ \text { J. J. McCARDY, Comptroller. }\end{array}\right.$

St. Paul is in Ramsey County, and its valuation is only slightly less than the valuation of the entire county. Some of the Ramsey for their payment, principal and interest. In the following report of the second table gives details regarding the ouding bonds in detail and BONDED DEBT.

| LOANS- When Due. butments-R.R. Crossings- | Hospital- |
| :---: | :---: |
| 2s, J\&J, \$50,000 ...Jan. 1, 1916 | 2S, M\&N, \$50,000..May 2, 1917 |
| Alms and Work Ho | $4^{1} 2 \mathrm{~S}, \mathrm{~F} \& \mathrm{~A}, 50,000$..Aug. 1, 1921 |
| 8s, J\&D, \$7,500.... Dec. 1, 1897 | 4s, F\&A, 50,000..Aug. 1, 1919 |
|  |  |
| 5s, M\&S, 25,000.... Mar. 1, 1914 | - |
| 48, F\&A, BOARD OF EDUCATION- Ong. | LAKE COMO BONDS |
| 5s, A\&O, \$50,000..Apr. 2, 1903 | 2s, M\&S, $\$ 25,000 \ldots 5$ |
| 5s, M\&N, 50,000...May 2, 1915 | $7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \quad \$ 100,000$..July 1, |
| 4128, J\&J, 50,000..July 1, 1902 |  |
| $41_{2}$ s, F\&A, $\quad 50,000$.. Feb. 1, 1916 $41_{2 s}, \mathrm{M} \& N, 150,000$.. May 2, 1917 | 6s, A\&O, $\$ 40,000 \ldots$ Apr. 1, 1899 |
| 4128, J\&J, 150,000..July 2, 1918 |  |
| $4{ }^{1} 2 \mathrm{~S}, \mathrm{M} \mathrm{\& N}, 100,000$.. May 1, 1919 | 5s, A\&O, 25,000..Apr. 2, 1913 |
| 4s, J\&J, 100,000..Jan. 15, 1920 | .4128, J\&J, 25,000..Jan. 1, 1916 |
| Councl Alpicup iations- | 412s, M\&S, 225,000..Sept.1, 1917 |
| 2s, M\&N, \$10).0n0. May 2, 1917 | 48, M\&N, 45,000.. May 1, 1920 |
| Court house and City hall- | RAILROAD AID |
| 8, J\&J, \$50,000..Jan. 1, 1915 | 6s, M\&N, \$75,000..Nov. 21, 1898 |
| 412s, J\&J, 100,000..Jan. 1, 1916 | 6s, J\&D, 50,000..Dec.23, 1898 |
| $41_{2}$ S, M\&N, 200,000.. May 2, 1917 | 6s, J\&D, 100,000..Dec.15, 1900 |
| 412s, J\&J, ${ }_{\text {FIRE DEPARTMENTL }}$ | 6s, A\&O, 75,000..Apr. 1, 1904 |
| FIRE DEPART | 5s, F\&A, 45,000..Aug. 1, 1904 |
| $41_{2} \mathrm{~s}$, J\&JJ, \$50,000..Jan. 1, 1916 | REDEMPTION |
| s, M\&N, 100,000..May 2, 1917 | $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 22,000 . \mathrm{Ap}$ |

## LOAANS-



| LOANS- |
| :---: |
| SEWER BONIDS (Con.) When Due. |
| 5s, AdO, $\$ 200,000$ Anr 1,1915 | $5 \mathrm{~s}, ~ A \& O, \$ 200,000$ Apr. 1, 1915

$4^{1} 2 \mathrm{~s}, \mathrm{~J} \& J, \quad 100,000$.July 1, 1916 $\begin{array}{ll}41_{2} \mathrm{~s}, \mathrm{~J} \& J, & 100,000 \text {. July 1, } \\ 41_{2 s}, \mathrm{M} \& \mathrm{~N}, & 1916 \\ 200,000 \text { May } 2, & 1917\end{array}$ $\begin{array}{lll}41_{2 s}, ~ M \& N, & 200,000-\text { May 2, } & 1917 \\ 41_{2 S}, J \& D, & 200,000 . \text { Dec. } 1, & 1918\end{array}$ $\begin{array}{ll}\mathrm{s}, \mathrm{F} \& A, & 20,000 . \text { Aug. 1, } 1906\end{array}$ $\begin{array}{lll}\text { s, M\&N, } & 150,000 . \text { May } 1, & 1920 \\ \text { s, F\&A, } & 250,000 . A 19 & 1919\end{array}$ S, F\&A, 250,000.Aug. 1, 1919 STREETS-
5 s, A\&O, $\$ 5,000$.Apr. 1, 1909
 $\begin{array}{ll}\text { 4s, J\&J, } & \text { 35,000 . Aug. 1, } 1913 \\ \text { W, } 1900 \text {. Jan. 1, } 1920\end{array}$ A\&O, 100,000 dpr. z, 1908 /4s, A\&O, M\&N,500.Apr. 1, 1898 TAX LEVY CERTIFICATES (See Chronicle, V. 65, p. 847). NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g.

PAR VALUE - The bonds are all, or nearly all, for $\$ 1,000$ each,

INTEREST on all bonds of this city is payable in New York.
TOTAL DEBT, ETC.- The following statement shows the total debt dates city and the sinking funds held against the same on each of the dates

Oct. 1, 1897. Jan. 1, 1897.
Total bonded debt (including water bonds) ... $\$ 8,332,100 \quad \$ 8,332,100$
Tax levy certificates of indebtedness......... $1,116,500 \quad 1,055,000$


* Total city bonds 1897 is for Oetober 1 ; all other years for Dee. 31.
All the valuation figures are as reported after deducting exemptions.

All the valuation figures are as reported after deducting exemptions. 41,473; in 1870 it was 20,030 .
ST. PETER. $\left\{\begin{array}{l}\text { L. M. ERICKSON, Mayor. } \\ \text { C. R. DAVIS, City Olerk. }\end{array}\right.$
A city in Nicollet County.
LOANS- When Due.
ELectric-Light Bonds-
LOANS-
6s, Sept., $\$ 9,000 \quad$ When Due. 6s, F\&A, 3,000.......Aug. 1, 1899 Bonded debt Jan. .,'97. Sept. 1, 1908 6s, F\&A, 3,000......Aug. 1, 1899
REFUNDING BoNDS-
Bity has no floating debt. $51_{2 s}$, M\&8, $\$ 5,000 \ldots$. Sept. 1, 1901 Tax valuation, real.........436,040 $5^{12 s}$, M\&S, $5,000 \ldots .$. Sept. 1, 1906 Tax valuation, personal....301,606 $5^{1_{2} s, ~ M \& S, ~} 5,000 \ldots .$. Sept. 1, 1911 Total valuation 1896....... 737,646 $5 \mathrm{~s}, \ldots . . \quad 7,000 \ldots . .$. .......................

IMPROVEMENT BONDSCotal tax (per $\$ 1,000 \ldots \ldots . .35 \cdot 75$
Population in 1895 was 6s, Sept., $\$ 9,000 \ldots$....Sept. 1, 1898 ( INTEREST on the improvement bonds is payable at the City Merk's office; on other bonds at the Chase National Bank, New York City.

SOUTH ST. PAUL.—South st. Paul is situated in Dakota Connty. When Due. 6s, J\&D, $\$ 3,000$.......June 1, 1920 CITY HALL Bonds: When Dre. $\quad$ 6s, J\&D, $83,000 . . . .$. June 1,1920 6s, J\&D, $\$ 10,000 \ldots .$. June 1, 1914 GENERAL BoNDS-
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \mathrm{J}, 000 \ldots .$. Dec. 1, 1920
6s, J\&D, $\$ 5,000 \ldots .$. Dec. 2, 1907 EDUCITIONAL BONDS 6s, J\&D, $\$ 20,000 \ldots$ June 1,1914 6s, J\&D, $\$ 50,000 \ldots . . . J u n e ~ 1, ~ 1919$
 6s, J\&D, $3,000 \ldots$....Dec. 2, 1919 Total valuation $1894 . .12,00$ 6 s , J\&D E $\$ 5,000$ BONDS: 1914 Population in 1895 was...... 2,135 6s, M\&S, 3,000......Sept. 15, 1917 Population in 1880 was....... 489 INTEREST is payable in New York City by the American Exchange

STILLW ATER.-Stillwater is situated in Washington

## County.

LOANS-
$\qquad$ When Due. $5 \mathrm{~s}, \mathrm{~F} \mathcal{\delta}_{r} \mathrm{~A}, \$ 20,000$... Feb. 15,1912 LEVEE BONDS, 1875 -
$10 \mathrm{~s}, \mathrm{Feb}$ eb., $\$ 6,000 \ldots . . . \mathrm{F}^{2}$. 1900 REFUNDING BONDS, 1891 5s, J\&J, \$25,000.......Jan. 1, 1921
PERMANENT IMPROVEMENT-
5s, M\&S, \$50,000 $5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 50,000 \ldots .$. Sept. 1,1906
$5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, 100,000 \ldots$. Sept. 1, 1911
5s, M\&S,
50,000...Sept. 1,1912

Permanent Impovem't- Con.5s, J\&J, $\$ 60,000 \ldots .$. July 1, 1921 Bonded debt Jan. 1, 1896.\$371,G00 Tax valuation, real...... $\$ 3,760,779$ Tax valuation, personal $1,446,888$ Total valuation 1896.. 5,207,667 Assessment is $3-5$ actual value.
Total tax (per $\$ 1.000$ ) Population in 1895 was.......12,004 Population in 1890 was......11,260
Population 1896 (est.)......14,000

INTEREST on the levee bonds is payable by the Lumberman's Nank, New York TODD COUNTY.-Albert Rhoda, Auditor. County seat is Long Prairie.

COUANS

When Duse.
IUJT HOUSE-
78. J\&J. \$25,000...... May 13, 1913 5s. June 1, \$23,000...June 1, 1900
Bonded debt Jan County has no foot 1897.\$12,000 king fund Net debt lan. 1, 1897....... $\$ 1,608$

Tax valuation, real. .... $\$ 2,613,476$ Total valuation $1896 \ldots .3,179,036$ Assessment about 23 actual value Total tax (per \$1,000) ...... \$27.70 Population in 1895 was..
Population in 1890 was.....17,674 Population in 1890 was.....12,930
Populatiou in $1897 \ldots \ldots . .19,441$ 1

INTEREST on the railroad aid bonds is payable at First National
Bank, St. Paul; on the court house bonds at National Park Bank, N. Y.

## TRACY.-Tracy is in Lyon County.

Total debt June, $1896 \ldots . .845,000 \left\lvert\, \begin{aligned} & \text { Total tax (per } \$ 1,000 \text { ) ...... } \$ 5455 \\ & \text { Totat } \\ & \text { Population in } 1895 \text { was }\end{aligned}\right.$ Tax valuation 1896 about 380,000 . $\begin{aligned} & \text { Population in } 1895 \text { was....... } 1,687 \\ & \text { Population in } 1890 \text { was }\end{aligned}$

W ADENA.-A. Murray, Treasurer.
County seat of Wadena Countr.

| S- When Du | Tax valuation, real....... $\$ 167.954$ |
| :---: | :---: |
| WAT-R-WORKS BONDS - | Trax valuation, personal.. 140.779 |
| $52_{93}, \ldots \ldots .812,000 \ldots \ldots . . .1917$ | Total valuation 1897..... 308,733 |
| Ioptional after 1900-) | Assesament about 19 actual valne. |
|  |  |
| uni af | Population in 1897 (est.)......1,600 |

## WELLS.-A. O. Oleson, R-corder. <br> Wells is in Faribault County. LOANS Wher. When Due 6s, May $1, \$ 10,000 \ldots . .1$. 58 , Sept., $\$ 20,000$..... Sespt. 1,1914 Bonded debt Mareh, 97 ... $\$ 30,000$ <br> Total debt March, 1897.... \$35,000 <br> Total debt March, $1897 \ldots . .835,000$ Tax raluation $1895 \ldots \ldots .345,000$ Total tament is $h_{3}$ actuai valne. Pepulation A 1895 was ....... 1,702 Population in 1890 was........ 1,208

INTEREST is payable at the Chemieal National Bank, N. Y. Clty.
WINONA.- $\left\{\begin{array}{l}\text { E. K. TARBELL, Mayor. } \\ \text { I }\end{array}\right.$
Tbls elty is the county seat of Winona County.
LOLNS -

 FUSDixG TKMFORAKY LOAK$5 s$, JdEJ, $10,000$. CERT' C - OF INDEBTEDKE
$5 s$, Jan. 1, $\$ 100,000$ Jan. 1,1919 (Payable $\$ 10,000$ yeariy.) SEWher Bosids-
Wisoss, W, Wuly 1, 1917:18
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \mathrm{~s} 100,000$. Jan. 1 , '08 to' 17 W ayahle $\$ 10,000$ yearly. 5i, JTEN, \$10,000 .....JJuly 1, 1902 53 , J\&J, 40,000 .... July 1, 1410 (Payable $\$ 5,000$ yearly.) $48, \ldots . .810,000 \quad$.......1897. 8.98 Bonded debt Feb. 1, $97.8392,500$ Water debt (neruned)..il 140,000 Tax valual fon, real......5, 030,016 Tax valnation, personai. $1,753,319$ Total valuation 18966 ...6,783,335 Asacesment about 48 p. ©. actual. City tax (per $\$ 1,000$ ) ....... $830 \cdot 00$ Popnlation in 1890 was.....18,208 Population in 1896 was ....23,000 INTEREST on all the bonds is payable at the Park National Bank,
Now York Oity.

## WINONA COUNTY.-County seat is Winona.

LOANS When Due.
COUBT HOURE BOXDS - $\begin{aligned} & \text { Tax valuation } 1895, \ldots \\ & \text { State tax (per } 81000\end{aligned}$ 5s, J\&J, 835,000 .....July 1,1896 S5,000 due yeariy) to July 1,190 County tax (p. 81.000 ) County tax (p. 81,000 ).
Populition In 1895 wai
Population in 1890 waß......37.184
 INTEREST is payable at the National Park Bank, N. Y;

## State of lowa.

## DEBT, RESOURCES, \&c.

Organized as a Territory (Act J tne 12, 1833)
Admittel as a State (Act August 4, 1846) Total Area of State (square miles) State Capital -

July 3, 1888 Dec. 28, 1846 - 56,025

Des Moines
F. M. Drak.
G. L. Dobson

## Governor (term expires 2d Monday Jan, 1894,

Secretary of State (1st Monday Jan, 1899) -
G. G. McCarthy Audior, st Mriadir Jia. 1892)
Legislature meets bienniall in even years, the 2d Monday in January, and there is no limit to length of sessions.

[^4] 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 eities 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 public and private credit, and in carefully guarding the rights of property."Governor's message, Feb., 1890.
DEBT LIMHTATION.-Iowa's Constitution restriets the oreating of debt, both state debt and municipal debt.
FIRST, as to State debl, the limitation made is not absolute, for it peruits other debt if authorized by some law for some single specified 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 eannot take effect until it has been submitted to the people at a general 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 of assume, or become responsible for, the debts or liabilities of any individual, association or corporation, umless incurred in time of war for the benefit of the state.
skction 2. [Same.] The state may contract debts to supply casual
defleits or failures in revenues, or to meet expenses otherwise provided deflcits or failures in revenues, or to meet expenses otherwise provided tor; but the aggregate amount of such debts, direct and contingent,
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 two hundred and fifty fhousand dollars; and the money arising from the oreation 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.
SEotion 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 insurreetion, or defend the be applied for the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.
SECTIOS 5. [Other debts to be authorized.)-Except the debts hereinbetore specifled in this article, no debt shall be hereafter contracted by or on belaif of this State, unless sueh debt shall be authorized by some law Cor some single work or object to be distinctly speciiled therein; and such law shall impose and provies for the collection of a direct andual to pay and discharge the principal of such debt within twenty years 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 at such election; and all money raised by authority of such law shall be applied only to the speoffle object therein stated, or to the payment of the dent created thereby; and such law shall be published in at least one state for three months preceding the election at which it is sinbmitted to the people.
ARTICLE VIII, Section 3. [Slate not to be a stock:holder.]-The State rpay trecome a stockholder in any corporation, nor shall at assume or pay the debt or liability of any
of war for the beneflit of the State.
There can be but little fear that a State or city will ever create debt in any larger amount than itcan 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.
SECOND, as to municipal indebtedness, the limit is fixed absolutely in the Constitution. The provisions covering the subject are as follows ARTICLE VIII, section 4. [Corporation not to be a stockholder.] Na polltical or munioipal corporation shall become a stockholder in any 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 manmer, or for any purpose, to an amount in to become indebted in any manner, or for any purpose, to an amount in
the aggregate exceeding five per contum on the value of the taxable. the aggregate exceeding five per centum on the value of the taxable.
property within such conty or corporation-to be ascertained by the property within such county or corporation-to be ascertained oy the indebtedness.
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 deeided that even a school district is such a corpora tion and subject to the 5 per cent limit.
POPULATION OF STATE.-The population of Iowa has been as ollows in the years named:
 $1890 \ldots \ldots .1,911,896$ 1860................674,913 1840.
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, Sucretary.

Th is district is in Boone Counts. LOANS-

When Due.
Total debt Feb, 1, 1897
\$43,700 REFUNDING BONDS58, J\&J, $\$ 27,000 \ldots .$. July 1,1905 Bonda optional 5 years from date.
INTEREST is payable in Boone and at the First National Bank of
Ohteago.

BURLINGTON.- $\left\{\begin{array}{l}\text { P. C. NAUMANN, Mayor. } \\ \text { JOHN S. FEAR, Auditor. }\end{array}\right.$
Burlington is in Des Moines County.

LOANS
REA ANG BONDS( $\$ 20,000$ due y'rly) to Oct. 1, 1898 5 s, A\&O, $\$ 33,000 \ldots .$. Oct. $^{1}, 1907$ , M\&N, $50,000 \ldots . . . J u n e 1,190$
INTEREST on bonds is payable in New York at Chemical National Bank and in Burlington.
BONDED DEBT on Sept. 1 , 1897, was $\$ 263,000$; floating debt, $\$ 54,550$; total debt, $\$ 317,550 ;$ sinking fund, $\$ 26,812 ;$ net debt, $\$ 290,738$ The water bonds are not included in the total funded debt, as they are the obligations of a private company. The city, however, directly to the bondholder, and to pay $\$ 2,000$ yearly to a sinking fund for their redemption.
EQUALIZED VALUATION in 1897 of real estate was $\$ 2,873,032$; $\$ 1,000), \$ 66^{\circ} 00$, including State tax, $\$ 2 \cdot 80$, county tax, $\$ 8 \cdot 70$; city tax, $\$ 33 \cdot 00$; school tax, $\$ 21 \cdot 50$. In the water district, which includes about one-half the city, the water tax (per $\$ 1,000$ ) is $\$ 50 \cdot 00$ Property is assessed at "about 25 per cent of its actual value.
POPULATION in 1890 was 22,565; in 1880 it was 19,450; in 1897
(esimated), 26,000 .

BURLINGTON INDEPENDENT SCHOOL DIST.-H. A. Kelley, Secretary. LOANS- When Due. | Net debt July 1.1897. $\$ 858,900$ $41_{2 s}, \mathrm{M} \& \mathrm{~N}, \$ 16,000$. . July 1, 1907 Assessed valuation $96 . .5$ Real valuation (est.) ...25,000,000 \begin{tabular}{c|l}
4 $2 \mathrm{~s}, \mathrm{M}$ MN, <br>
(Subject to call after July 1, 1898.) \& Real valuation (est.) ....25,000,000 <br>
Population in 1890 was. 22,565

 

(Subject to call after July 1, 1898.) \& $\begin{array}{l}\text { Population in } 1890 \text { was. } \\
\text { Bonded debt July 1, } 97\end{array} \$ 63,700$ \& 22,565 <br>
Population in 1897 (est.)....27,000
\end{tabular} Sinking fund............. $\quad 4,800$

CASS COUNTY.-T. W. Brown, Treasurer. County seat is Atlantic.
LOANS- When Due. Bonded debt Jan., 1897. \$45,000 6s, J\&D, $\$ 8,500 \ldots . . . . J u l y$ 1, 1902 above bonds are all optional. 5 , J\&J, $\$ 23,000 \ldots . .$. Jan 1, 1916 state and County tax (per \$1,000) 1896
Population in 1890 was..... 19,6 inter, $22,00 . . . . .$. ... 1,1916 Population in 1897 (est.)....23,000

Real estate is assessed at one-third of its actual value and personal property at one-half.

CEDAR RAPIDS.- $\left\{\begin{array}{l}\text { GEORGEA. LINCOLN, Mayor. } \\ \text { P. W. GIFFORD, Oity Auditor. }\end{array}\right.$ Cedar Rapids is situated in Linn County.
LOANSWhen Due
$6 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 4,000 \ldots . .$. Apr. 1,1900
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 2,000 \ldots .$. May 1,1900
5s, F\&A, $\$ 14,000 \ldots .$. Feb. 1, 1901
$4 \mathrm{~s}, \mathrm{~J} \& J, \$ 100,000$...Jul 1
Bonded deemable in 1915.
Bonded debt Apr. 1,'97..\$120,000
Total debt.
INTEREST on $\$ 100,000$ of 69 Population in 1897 (est.) . 28,000
INTEREST on $\$ 100,000$ of bonds due in 1916 is payable at the City Treasury.
TAX FREE.-All of the bonds issued by the city of Cedar Rapids re exempt from taxation.
CEDAR RAPIDS SCHOOL DISTRICT.-E. M. Sсоtt, Treasurer.
LOANS- When Due
NEW BUILDINGS-
Apr. 1, 1899
Subject to call at any time.
$41_{2}$, M\&N, $\$ 40,000$... May 1, 1900
subject to call at any time.
$41_{28}$, M\&N, $\$ 18,000 \ldots$ May 1, 1905
Subject to call at any time.
REFUNDING BONDS-
5, M
Subject to call at any time.
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 10,000 \ldots . . \mathrm{May}$ $4 L_{2 s, ~ J \& D, ~}^{45,000 . . . . \text { Mune } 1,1904}$
 Total debt July 1, 1897.. $\$ 154,000$ Tax valuation $1896 . . . .3,928,131$ Assessment about i4 actual value. School tax (per $\$ 1,000$ )....... $\$ 22.00$

INTEREST on the bonds of this school district is payable at the
CHARLES CITY.- $\left\{\begin{array}{l}\text { H. C. BALDWIN, Mayor. } \\ \text { UARL MERCKEL, Treasu }\end{array}\right.$
Charles City is in Floyd County.
LOANS -
When Due.
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}$ © 19000
(Subject to call at any time, 1907
5s...... $\$ 10,000$................... 1907
Total debt Sept. 1, 1897...\$32,000 rax valuation $1895 \ldots . . . .675,000$ Total tax (per $\$ 1,000$ )...... $52 \cdot 00$ Population 1896 (estimated...2,802

CHEROKEE CO.-J. H. SHELDON, Treasurer. County seat is Cherokee. Bonds all optional.
LOANS- When Due.
COURT HOUSE AND FUNDING5s, A\&O, \$34,000...Apr. 1, 1901-2 Total debt Jan. 1, 1897
Total debt Jan. 1, 1897.
Valuation, personal...
\$34,000
, 640,000
Total valuation 1896... \$4,365,000 Total valuation 1897... 4,372,624 Assessment about 4 actual value. State and county tax (per
$\$ 1,000$ ) 96 $\$ 1,000)^{\prime} 96 \ldots . . . . . . . . . . . . . . . . . . . . ~$
$\$ 7 \cdot 70$

\section*{CLINTON.-Clinton is in Clinton County} | Net debt (last returns).. | $\$ 73,575$ | Population in 1890 was..... 13,619 |
| :--- | ---: | ---: |
| Tax valuation $1890 \ldots .$. | $1,900,000$ | Population in 1897 (est.) ...25,000 | .CLINTON SCHOUL DISTRICT-A. LAMB, Treas. LOANS- When Due. | Bonded debt Jan. 1,'97.. $\$ 98,500$ BUILDING Bonds-

When Due.
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 10,000$
Subject to call at any time.

| REFUNDING BoNDS- |
| :--- |
| $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 28,500 \ldots . . \mathrm{Dec} .1,1903$ |
| $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$ |
| 10,000 |

$5 \mathrm{~s}, \mathrm{~J} \& D, 10,000 \ldots$. June 1,19005
$41_{2} \mathrm{Md} \mathrm{M}, 50,000 \ldots .$. May 1,1906

OPTIONAL.-All refunding bouds are subject to call after five years rom date of issme.
INTEREST on all bonds is payable in New York.
COUNCIL BLUFFS.- \{GEORGE OARSON, Mayor, Council Bluffs is in Pottawattamie County

Regular Bonded Debt.


78, J\&J, $\$ 8,000 \ldots$.....July 1, 190 7 s , A\&O OF 1878 AND 1880 7 s , J\&J, 4,900......July 1, 1900 6s, F\&A, $\$ 18$ 1800
6s, FuA, $\$ 18,500 . . . . A u g .1,1903$
Special bonds (all 10-20s).
INTERSECTION IMP., $1020 \mathrm{~s}-$
$6 \mathrm{~s},-1821,000$
:
 INTEREST on all the bonds is payable in New York City at the at City Treasury.
TOTAL DEBT, ETC.-The subjoined statement shows Council assessment debt, on the dates indicated.
$\begin{array}{cc}\text { Sep' 1, March 1, March } 1 \\ 1897 . & 1897 .\end{array}$
Total bonded debt under 5 p.c. limit. $\$ 101,400 \quad \$ 101,400 \quad \$ 140,400$ Special bonds ent bonds. 246,00e \$101,400 140,400 Special assessment bonds. 93,300 262,000 266,000
155,000

Bonded debt. $\overline{\$ 440,700} \overline{\$ 464,900} \overline{\$ 561,400}$ "The special bonds do not in any sense come under the 5 per cent Constitutional limit, their issue being in anticipation of a special levy authorized by law, and being so issued the bondholders may compel the city to make a three-mill levy, and as long as the annual interest on ue no question as to their legality and perfect safety"-City, teport The special assessment bonds are secured by property certificates issued and held in trust for bondholders.
In addition to the bonded debt the city had outstanding on Sept. 1, 1897, general fund warrants to the amount of $\$ 127,900$ and water und warrants to the amount of $\$ 42,300$. A tax levy of $\$ 5.00$ (per $\$ 1,000$ ) is made each year for water purposes.
The sinking funds accumulated on straight city bonds on March -section improvement
onds to $\$ 30.000$, making a total or
ASSESSED VALUATION. -The city's assessed valuation (" not more than 30 per cent of the actual value") has been as follows in the while real estate is assessed every two years only.

## Fears. <br> 1896.

Real Estate.
Personal

18

1881, (partly est.) ....... 4,475,159 1,007,432 $433,006 \quad 5,915,597$ TAX LEVY. -The total tax for 1897 1895 it was (per $\$ 1,000$ ) $\$ 60 \cdot 00$. In 1894 the total tax rate (per $\$ 1.000$ ) (per $\$ 1,000$ ) and the school tax of $\$ 17 \cdot 75$
POPULATION.-In 1890, 21,474; in 1880, 18,063; in 1895, 20,189.
COUNCIL BLUFFS SCHOOL DISTRICT.-
T. C. Dawson, Secretary.

This district is co-extensive with the city of Council Bluffs.
LOANS- When Due. $4^{412 s}$, ...., Subject to call........ 1907 BUILDING BONDS-
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 40,000 \ldots$ 5, M\&S, 25,000..... Set. 1, 1898 Total debt Aug., 1897... $\$ 152,500$


CRESTON.-S. A. BrewsTer, City Clerk.
Creston is situated in Union County.

LOANS-
CITY HALL BONDS5s, M\&S, $\$ 11,000$
REFUNDING BONDS-
5s, M\&N $5 \mathrm{~s}, \mathrm{M} \& N, \$ 4,000$
$5 \mathrm{~s}, \mathrm{~F} \& A, 12,000$ s, F\&bject to call at any tim. 12, subject to call at any time. 1917 Ss, M\&S, $\$ 13,000 \ldots$...Sept. 1, 1908 chool bonds... treet bonds (optional) .... \$39,000 (optional) .... 20,000 $\mid$ Population 1895 (est.).......... 6,8551 INTEREST on the refunding bonds due in 1897 and on the $\$ 4,000$
refunding bonds is payable in Creston; on other bonds in New York.
DAVENPORT.-\{ $\begin{aligned} & \text { S. F. SMITH, Mayor, } \\ & \text { RUDOLPH ROHLES, Treasurer }\end{aligned}$
Davenport is in Scott County.
LOANS.
$\qquad$
$4^{1} 2 \mathrm{I}$, F\&A, $\$ 275,000 \ldots$ 1909-1910 ${ }^{2}$ 2S, F\&A, $\$ 275,000$....1909-1910
IMPROV'T PAVING BONDS6s, Nov. 1, $\$ 36,000 \ldots . . . . . . . . . . . .$. 6s, J\&J, 100,000...................... 18900 6s, J\&J, $25,000 \ldots \ldots . . . . . . . . . . . . . . . . . .19001$ IMPROVT SEWER BONDS-...... 1902
6s, var, $\$ 66,000$ 1899-00-'01
INTEREST is payable at the Importers' \& Traders' National Bank,
New York City.
OPTIONAL-The special improvement bonds are subject to eall.
TAX FREE All of the city's bonds are exempt from taxation.
DES MOINES.- $\left\{\begin{array}{l}\text { JOHN MAC VICAR, Mayor. } \\ \text { A. B. ELLIOTT, Treasurer. }\end{array}\right.$
Des Moines is situated in Polk County.
Des Moines is situated in Polk County.
LOANS -
LOANS D
When Due.
ANNEXED TOWN
$6 \mathrm{~s}, \ldots . . ., \$ 6,000$

## Funding Bonds-

 $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 300,000 \ldots$. May 1,1916

INTEREST is payable at City Treasury.
BONDED DEBT on September 2,1897 , was $\$ 768,000$; floating debt,
85,273 ; total debt, $\$ 853,273$.
Total debt Feb. 1, 1897. \$275,000 $\begin{array}{ll}\text { Improvem't bonds (ad.) } & 271,000 \\ \text { Cash balance Feb. }, 97\end{array}$ Tax valuation 1895....10,000,000 Assessment is $2_{5}$ actual value. Population in $\$ 1,000$ ) '96..... 86675 Population in 1890 was....26,872
Population in 1880 was....21,831 Population in 1880 was....21,831
Bonded debt (last ret'ns) $\$ 104,000$
Floating debt........... 34,054 loating debt.............. 34,054 Tax valuation, real....... 964,913 Total valuation $1895 \ldots .1,200,815$ Assessment is 2 actual value tal tax (per $\$ 1,000$ )..... 65.00 pulation in 1890 was...... 7,200 opulation in 1880 was....... 5,011
,273; total debt, $\$ 853,273$.

ASSESSED VALUATION, -The total assessed valuation for 1897
was $\$ 17,377,000$ and the totai tax rate (per $\$ 1,000$ ) was $\$ 23 \cdot 00$. Real was $\$ 17,37,000$ and the totai tax rate (per $\$ 1,000$ ) was $\$ 23.00$. Real
estate is assesssd at 20 per cent of its actual value. POPULATION. The population in 1890 was 50,093 ; in 1880 was
22,408 ; Ln 1870 was 12,055 ; in 1897 (est.), 65,000 . DUBUQUE.- $\left\{\begin{array}{l}\text { T. T. MUFFY, Mayor. } \\ \text { M. }\end{array}\right.$
DUEUR - L. MANGSTAFF, Recorder


DUBUQUE CO.-F. N. Schroader, Treasurer. County seat is Dubuque.
LOANS- When Dice. 48, JkJ, $\$ 125,000 \ldots . . J$ Jan. 1, 1916 Total debt Feb, 1, 1897.. $\$ 125,000$ Equal'd yaluation, real. $9,0,07,298$

EMMET COUNTY.-0. 0. Refsell, Treas. County seat is Estherville. Due. |Total debt Jan. 1, 1897.. $\$ 50,000$
LOANSCoukt Honse Bonns- MdS, 810,000 ....Mar. 15, 1904 subject to call.
Fundivg Bonds-
5s, A \& \& O, $\$ 20,000$...Apr. 2,1904 REvUNI TNG BoNDs-
$58_{8}$ A do, $\$ 20,000 \ldots$ Oet, 1,1912
INTEREST on the bonds is payable at Estherville, Iowa.
FORT DODGE.-This oity is in Webster County.
LOANS- When Due. |Tax valuation, real...... \$937,880 WATER WORKs BONDS-
5s, J\&J, 816,000
5 W, J\&J. 816,000 ................ 1914
 Bonded debt Mar, 1896 ... 852,000 Floating debt.............. 12,477

FORT MADISON -CHAS, H P man Finance Committee.
County seat of Lee County.
LOANS- Bospe- When Due.
$58, \ldots . . \$ 120,000$..July 1,1917
Total bonded debt 1897.. 8120,000
Assessed val'tion 1897. $\$ 1,750,000$ Real valuation (e8t.) ... $7,500,000$
Population In 1890 was.....7.901 Population ta 1897 (est.)....11,000

HAMBURG.- $\left\{\begin{array}{l}\text { P. WIKOFF, Mayor. } \\ \text { C. B. sTow, City Cierk. }\end{array}\right.$
Hamburg is in Fremont County.

| LOANS- | en $D$ | Tax valuation 1896...... \$277,963 |
| :---: | :---: | :---: |
|  |  | Real valuation......... 1,500,000 |
| \$5,466 | 1915 | Population in 1890 was......1,634 |
| Orks Bom |  | Popmation in 1880 was.....2,2036 |
|  |  | Pop |

Bonded debt Feb, 1, $97 . \quad$| 1905 |
| ---: | ---: |
| 19,466 |

Tax valuation, personal. 380,960 Total valuation 1805 _....1,318,840 Assenament is ${ }^{3} \mathrm{~g}$ actual value.
Total tax (Der 81.000 ) Total tax (Der $\$ 1,000$ ).
Population in 1890 wha
Population in 1890 was Population in 1880 was.......3,586
Population 1895 (estmated) 8,756 Net debt Jan. 1, 1897..... 38,000 Total valuation $1897 \ldots \ldots 1,960,713$ Aasessment is 4 actual value.
Total tax (per $\$ 1.000$ ' $96 . . . \$ 160$ Popmlation in 1890 was......4,274
Population in 1895 (est.)

## HAMPTON, INDEPENDENT SCHOOL

DISTRICT OF.-N. W. Bebbe, Treasurer.

 Lax valuation, real. ........226,086 Population 1897 (est.) .......3,000

## IOW A CITY.-G. W. Koontz, Treasurer.

Iowa City is in Johnson County.
MAOANS- PADING When Due.

 Oct. 1.1899
$.1902-1903$
O4N. J\&D, 840,000 ...June 1, 1917 Bewer Bosps (Specfal) - June 1.

58, M\&N, $3,000 \ldots . .$. May 1,1901
Interest payable in Iowa óly.
TAX FREE. - All bondsissued by this eity are exempt from taxation
KEOKUK.- $\left\{\begin{array}{l}F, \text { T. HUGHES, Mayor, } \\ \text { SUMNER T. BISBEE, Olerk. }\end{array}\right.$
Keokuk is in Lee County, Its dobt, oontractod many years ago, amonn ted at one time to over $\$ 600.000$, matis being gradualiy patd off. Gradnated bonds have been issued to refund the bonds which fell due
In 1893 and 1894 , and will now be retired at the rate of $\$ 1,500$ per annum. 1893 and 1894, and will now be retired at the rate of $\$ 1,500$ per
 5s, A. \& O., \&70,500 .... Part yearly $\left.\right|_{\text {58, J. \& J., }}$. $100,000 \ldots$ July 1, 1914 INTEREST is payable in New York City.
TOTAL BONDED DEBT Jan. 1, 1897, was \$270,500. The city hasited no proviaions of the sinking fund. City debta in this state are the debt of Keoknk wae created before Constitutional Inhibition took effect. The debt in 1880 was $\$ 450,000$.
ASSESSED VALUATION.-The city's assessed valuation, which is

Bonded debt Sept. 1, 97 \$66.774 Total debt 8ept. 1, 1897. Cask on hand
Cax valuation $1897 \ldots \begin{array}{r}25,173\end{array}$ Cotal tax et is 50 p.e. actnal value Totai tax (per \$1,000) 1897. $\$ 45 \cdot 20$
Population 1890 下ras Population in 1897 (est.) ......10,000
and the tax rate, hare been :
Fears.
$1896 \ldots . .$.
$1895 . .$.
1896...... Real Assessed Valuation. Real. Assessed Valuat.
$\begin{array}{ccccc}1890 & 3,700,000 & 930,000 & 4,630,000 & 441.80 \\ \text { The tax rate in } & 3,442,795 & 1,007,515 & 4,450,310 & 43.00\end{array}$ The tax rate in 1896 included State and county tax, $\$ 13 \cdot 00$; city tax POPULATION school tax, \$12.30
POPULATION. $-\operatorname{In} 1890$ it was 14,101; in 1880 it was 12,117. The
LEE COUNTY.-H. J. SCHROEDER, Auditor.
County seat is Fort Madison.
LOANS4108, \& O S 641,000 $4^{1} 2$ s, A\&O, $\$ 641,000$. Mar. 1, 1915 Subject to call after Mar. 1, 1900.
Total debt Jan, 1, 1897 . $\$ 141000$ Sinking fand............. 30,000 Yet debt Jan. 1, 1897.... 611,000 Tax valnation, personal. $1,750,829$ Total valuation 1897... 9,887,014 Assessment about ${ }_{3}$ actual value State \& Co. tax (per $\$ 1,000$ ) $\$ 16.00$.
Population 1890 was. Population 1890 was........37,715
Population in $1896 \mathrm{was} . . .39,528$

## LE MARS.

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............. 88,000 |
| :--- |
| Net debt Jan. $1896 . .$. |
| 13,000 | 6s, Jd\&J, $\$ 10,000$......July 18, 1898 Water Co. bonds........... 40,000 SEWER BONDS68, J\&D, $\$ 3,200$.

Part yearly
Oct. 10,1915 , A\&O, $8,000 \ldots$ Oct. 10,191 (Subjeet to call after
W ATER Co. BoNDSTax valuations..... Tax valuation, real..... 550,000 Total valuation personal. 240,000 Assessm't about 300 .... 790.000 Tssessm't about $30 \%$ actual value Total tax rate (per $\$ 1,000$ ) 47.00
Population in 1890 was 4,036 Total debt Jan., $1896 . .$. . $\$ 21,200 \left\lvert\, \begin{aligned} & \text { Population in } 1880 \text { was...... } 1,895\end{aligned}\right.$ *These bonds were issned by the Water \& Light Co. The city ha guaranteed the interest at 6
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 Nation

MARSHALLTOWN.-\{F. G. PIEROE, Mayor
Marshalltown is situated in Marshall County. LOANS- When Due. Cash on hand
LOANS- When Due. Cash on hand............ $\$ 18,000$ $78, J \& J, \$ 8,000 \ldots . . J a n, 1,1900 \mid$ Tax valuation, personal 400,000
 $5 s, M \& N, 13,500 \ldots .$. May 24, 1912 Assessment is 14 actual value. $56 \cdot 50$ WATER-WORES REF'D'G Bonds- Population 1890............... 8, 914
 Total debt Mar. 1, 1897. $\$ 71,500$
In

INTEREST on the funding bonus due in 1906 is payable at Marshalltown; on all other bonds at New York City
MASON CITY.-S. O. Sane, Clerk.
Mason City is situated in Cerro Gordo County.
LOANS- When Due. |Tax valuation, real...... $\$ 880,782$ 6s, AddO, $\$ 26,000 \ldots . .$. June 1, 1905 Tax valuation, personal. 185,596
 INTEREST is payable at the Chemical National Bank, New York.

MUSCATINE.-\{ $\left\{\begin{array}{l}\text { E.B. FULLIAM, Mayor. } \\ \text { BERT. C, BENHAM, Clerk. }\end{array}\right.$
Muscatine is situated in Muscatine County.
LOANS- When Due. Tax valuation, real. .... \$2,187,120 RATLROAD BONDS6s, AdO., $\$ 337,600 \ldots$ ot 1,1898 Total valuation, 1896. 3,201 850 Interest is paid in N. Y. par. $\quad$ Total tax (per \$1,000),'96.. $\$ 50 \cdot 00$ Bonded debt Jan. 1, '97. $\$ 337,600$ Total tax (per $\$ 1,000$ ), '96.. $\$ 50 \cdot 00$
 Net debt Jan. 1, 1897..... $312,600 \left\lvert\, \begin{aligned} & \text { Popuation in } 1890 \text { was....11,454 } \\ & \text { Population in } 1895 \text { was....12,689 }\end{aligned}\right.$

## O'BRIEN COUNTY.-C. R. WEST, Treasurer.

 County seat is PringharLOANS-
When Due.
4B, M\&\&, \$121,000..Bept. 15, 1913
4B, Subject to call after 5 years.
Interest payable at Connty Treas,
Total debt Aug. 1, 1896 $\$ 121,000$ Equallzed valuat'n, real. 3,190,042 Do personal and RR. 878,017

Total valuation 1895... \$4,068.059 Total valuation $1897 \ldots 4,028.212$ Asseasm't not over 13 actual value
Total tax (per $\$ 1,000$ ' $93 . . \$ 12 \cdot 00$ Population in 1890 was.... 13,060 Population in 1880 was..... 4, 155 Population in 1895 was..... 15,609 TAX FREE.-The county's bonds are exempt from taxation.

OTTUM A. $\begin{aligned} & \text { T. J. PHILLIPS, Mayor. } \\ & \text { W. A. STEVENS, Auditor }\end{aligned}$
Ottum wa is in Wapello County. Funding and refunding bonds to the amount of $\$ 60,000$ are (Oct. 1, 1897) under comelderation.


 6s, J\&D, \$22,600......Dee. 1, 1900 Total debt Jume, 1897..... 173,473 6s, M\&s, $4,867 \ldots .$. Meh. 10, 1899 Tax valuation 1897.......3,730,750


 The street paving bonds mentioned above are a special lien against abuttin
OPTIONAL-dil of the city's bonds are optional after flve years
INTEREST on the railway bonds and on the paving bonds of 1900 is payable at Ottumwa; on the funding and refunding bonds, at the
First National Bank Chicago, Ill.; on the paving 68 of 1899 at the Nationai Park Bank, New York City.

POLK COUNTY.-H. O. MurPHEX, Treasurer. County seat is Des Moines.
COOANS- When Due. 5s, A\&O, \$35,000... Moptional Interest payable at Des Moines,
Bonded debt tan. 1, , 97 . $\$ 35,000$ Tax valuation, real. ....18,314,960
Tax valuat'n, personal. $4,070,570$

Total valuation 1896..822,385,530 Assessment is 4 actual value.
Total valuation $1897, . \$ 23,44 ; 220$ Total valuation $1897, \$ 23,44,220$
Total tax (per $\$ 1,000$ ) $96 \ldots . \$ 16 \cdot 95$ Potal tax (per $\$ 1,000$ ) ' $96 . . .81640$
Population 1890 was.......65,410 Population 1890 was.......65,410

POTTAW ATTAMIE CO．－Wm．Arnd，Treas．

County seat is Council Bluffis
LOANS－
REFUNDNG Bons

 $\$ 20,000$ yearly on May 1. Bonded debt July $1,{ }^{2} 97 . \$ 70,000$
Tax valuation，real．．．．．io， 126,526

Tax valuation，personal $\$ 3,422,523$ Total valuation 1897．．．13，069，684 Assessment is $1_{3}$ actual value Total tax（per $\$ 1,000$ ）＇96．．$\$ 16 \cdot 00$ Population 1890 was．．．．．．．．47，430 Population 1897 （est．）．．．．．．．45，000

RED OAK．－O．E．Jackson，Clerk．
Red Oak is situated in Montgomery County．
LOANS－
When Due．｜Total valuation 1895 ．．．．．$\$ 685,877$ WATER WORKS BONDS－ 190 Assessment is $1_{3}$ actual value． 5s，J\＆D，\＄20，000．．．．June 15， 1901 $58, J \& J, \$ 14,000 . . . . . J$ Jn． 1,1914 Subject to call after Jan．1， 1904 Population in 1890 was．．．．．．．3，321 Total deht Feb．1，1896．．\＄34，000

Population in 1895 （est．）．．．．．． $4,7,221$ INTEREST on the bonds due in 1901 is payable at the Chemical
National Bank，N．Y．；on those due in 1914 by N．W．Harris \＆Co．，N．Y．

SHELDON SCHOOL DIST．－0＇Brien Countr．

LOANS－
BUILDING BONDS－ $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 25,000$
Total debt Mareh to

When due． 10 years 10 years ． 25,000 ax valuation 1896 abt．． 8400,000 Assessment is 1 I actual value． Population 1896 （estimated）3，000 INTEREST is payable at the American Exch．National Bank，N．Y
SIOUX CITY．－\｛ \｛ J．M．CLELAND，Mayor． $\begin{aligned} & \text { JOHN HITTLE，Treasurer．}\end{aligned}$
Sioux City is situated in Woodbury County．
NOTE．－The city has recently negotiated $\$ 256,000$ of refunding 5 per cent bonds to take up some of the issues below．
LOANS－When Due． $4^{41_{2} 8, \ldots . .} \$ 40,100 \ldots \ldots . .$.
 6s，
Subject to call at any time．
6s．
．．．．．．． $125,000 \ldots .$. Nov．1， 1917 Ss． 125,000 ．．．．．．．．．．．．． $125.1,1917$

6 s ，
Subject to call after Nov．1， 1897
$4 \mathrm{x}_{2} \mathrm{~s}, \ldots \ldots .{ }_{(\$ 25,000 \text { yearly）to } 1920}$
ASSTMED INDEBTEDNESS（NOT，CITY OBLIGATIONS．）

 Police Station Mortgage－
$7 \mathrm{~s}, \ldots . . . \$ 25,000 \ldots . .$. May $^{1,} 1902$
INTEREST is payable in New York by the Chemical National Bank；
TOTAL DEBT．－The city＇s bonded debt on Feb．1，1897，was $\$ 841,000$ ；water debt（included），$\$ 383,000$ ．
ASSESSED VALUATION in 1896 of real estate was $\$ 10,440,816$ personal property，$\$ 1,662,523$ ；total，$\$ 12,103,339$ ．Property is assessed at 33 per cent of its actual value．
POPULATION．－In 1890 it was 37,806 ；in 1880 it was 7,366 ；in 897 （estimated） 35,000 ．

## Wapello CO．－W．R．Warren，Treasurer．

County seat is Ottumwa．
LOANS－
When Due．
COURT HOUSE BONDS－
5s，J\＆J，$\$ 60,000$ ．．．．．．．．July 1， 1898
REFUNDING BONDS－
REFUNDING BONDS－
$41_{2} \mathrm{~s}$ ，A\＆O，$\$ 70,000 \ldots$ Oct
Part yearly to 1903． 1898
Total debt Jan，1，1897．．\＄140，000 Floating debt．．．．．．．．．．．．．．．$\quad 30,000$
Total debt．．．．．．．．．．．．．．．． 170,000

Sinking fund．．．．．．．．．．．．$\$ 12,000$ Tax valuation，real ．．．．．．6．913，517 Tax valuation，personal．1，353，090 Total valuation $1897 . . . .8,266,617$ Assessment abt． 35 p．c．act．value．
State tax（per $\$ 1,000$ ）1897．．$\$ 2 \cdot 90$ State tax（per $\$ 1,000$ ） $1897 . . \$ 2 \cdot 90$
County tax（per $\$ 1,000$ ） $94 . .4 \cdot 00$ Population in 1890 was．．．．．．30，426

W ATERLOO．－\｛ I．M．GROAT，Mayor．
County seat of Bremer County．

LOANS－
When Due． $4^{1} 4 \mathrm{~S}, \ldots ., \$ 59,000$ $4^{1} 4 \mathrm{~s}, \ldots ., \$ 59,000 \ldots$ Tay 1,1917
Snbject to call after $1902-07,12$ Snbject to call after 1902－＇07＇ 12. Bonded debt Aug．20，＇97．\＄59．000 Floating debt．．．．．．．．．．．．．．．．$\quad 2,000$ Tax valuation，real． Tax 1，687，000 otal valuation，1897．．1，817，000 Assess＇t is about $1_{4}$ actual $1,817,000$ rot．tax（p．$\$ 1,000$ ），＇97 $\$ 55 \cdot 40$ Population in 1890 was $\quad 2,346$ Popula＇n in 1897 （est．） 10,000

WEBSTER CO．－County seat is Fort Dodge．
WEBSTER CO．－County seat is Fort Dodge．
Bond＇d debt Jan．1．1896．．\＄69，000
County has no floating debt． Tax valuation，real $\$ 5,427,980$ Total valuation $1895 \ldots .6,366,561$
tal Valuation 1897．．．\＄6，595，070 Assessment is 4 actual value． otal valuation 1895 Population in 1890 was．．．．．．21，582

## WOODBURY CO．－J．A．Magoun，Jr．，Treas．

County seat is Sioux City．
LOANS
When Due． Bonds－ 5 s,
$41_{2} \mathrm{~s}, \mathrm{~J} \& \mathrm{D}$,
863,000 ．July 1,1901
23,000 ．．June 15， 05
 Bonded debt Sept．1，＇97．$\$ 491,000$ Floating debt
Total debt．．．．
Net debt Sept．1，1897．$\$ 602,229$ Tax valuation，person，1 2，361，35 Total valuation 1896．．．15，991，167 Total valuation 1897．．10，735，964 Assessment is $1_{3}$ actual value． Total tax（per \＄1，000），＇96．．$\$ 16.00$ Population 1890 was．．．．．．．．．55，632 Population 1880 was．．．．．．．．．．．．14，996 INTEREST on the funding and judgment bonds is payable at the
office of the County Treasurer．

# State of Missouri． <br> <br> ITS 

 <br> <br> ITS}

DEBT，RESOURCES，ETc．

Organized as a Territory（Act June 4，1812）
Dec．7， 1812
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．1901），－Lou．V．Stephens Sec＇y of State（term exp．2d Mon．Jan．＇01），Alex．A．Lesueur Treasurer（term exp．2d Monday Jan．1901），Frank L．Pitts Auditor（term expires 2d Monday Jan．＇01）James M．Seibert
Legislature meets biennially in odd years on the first Wed－ nesday 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，except every tenth year，when the statutes are revised，at which session members are allowed $\$ 5.00$ per day for 120 days．The next session of this kind will be held in 1899.

HISTORY OF DEBT．－Additional city and town debt statements compel us to omit the interesting details of Missouri＇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 details of the debt on January 1，1897，were as follows，but $\$$ roo， ooo of the $3^{1} 1_{2}$ per cents hare since been called for payment．
LOANS－When Due．Oert＇s of indebt．to State fund－
STATE FUNDING 5－20s－
$31_{2}$ S，J \＆J，$\$ 927,000 \ldots$ Mar．1， 1907
Subject to call at any time．
$31_{2} \mathrm{~S}, \mathrm{~J} \& J, \$ 436,000 \ldots \mathrm{July} 1,1907$
subject to call at any time．
$11_{2}$ S，J\＆J，$\$ 700,000 \ldots$ Oct．1， 1907
Subject to call after Oct．1， 1892
6 p．c．，July 1，$\$ 2,909,000$ ．． 1911
p．c．，semi－an．，231，000．
Total．．．．．$\$ 3,140,000$.
SEMINARY FUND：
p．c．，Jan． $1, \$ 122,000$

5 p．c．，J\＆J， $460,881 \ldots .$. | Subject to call after Jan．1， 1893 | 5 p．c．，J\＆J， | Total |
| ---: | ---: | ---: |

PAR VALUE OF BONDS．－The bonds are for $\$ 1,000$ each．
INTEREST is payable in New York at the American Exchange National Bank．
TOTAL DEBT，ETC．－The subjoined statement shows Missouri＇s tetal debt on the first of January in each of the years mentioned．
Total bonded debt．．．．．．．．$\$ 5,000,000 \quad \$ 5,4896.000 \quad \$ 6.4394 .00$


Total debt．
\＄9，369，839
$\overline{\$ 9,772,958}$
$\$ 10,761,958$
Under a provision of the State Constitution at least $\$ 250,000$ of Stat indebtedness must be retired annually．The total debt，including accrued interest，\＆c．，on Jan．1，1865，was $\$ 36,094,908$ ．
ASSESSED VALUATION．－The State＇s assessed valuation（about one－fourth actual value）and tax rate have been as follows．This valuation does not include valuation of machinery，tools，merchandise etc．，as taxed on＇merchants＇and manufacturers＇tax books，＂which amounted in 1896 to $\$ 54,196,182$ ．
Years．Assessed Valuation．Tax Rate．Years．Assessea Valuation．Tax Rate Years．Assessea Valuation．Rate．Years．Assessea Valuation．Rate． 1895．．．．1，005，099，768．．．．．．． 2.50 189
1893．．
$\begin{array}{lllll}1891 \ldots . . & 911,791,179 \ldots \ldots . & 2 \cdot 50 & 1870 \ldots \ldots . . & 559,082,559 \ldots \ldots . \\ 1890 \ldots .722,779 \ldots \ldots & 3 \cdot 00 & 1865 \ldots \ldots . & 262,354,932 \ldots \ldots & 5 \cdot\end{array}$
$\begin{array}{llll}1890 \ldots . & 805,668,844 \ldots \ldots . & 3.00 & 1863 \ldots \ldots . . \\ 1889 \ldots . & 756,283,894 \ldots \ldots . . & 3.00 & 198,602,216 \ldots \ldots . . \\ 1860 \ldots . . & 296,552, . . .\end{array}$
DEBT LIMITATION．－Missouri has made provision in its Consti－ tution restricting the creation of debt both on behalf of the State and of its municipalities．
FIRST，with respect to the State，the regulations are full and specific． They are found in article 6 ．sections 44,45 and 46 ，which we subjoin．
Article 6，Section 44．（General Assembly not to contract debts excep authorize the General Assembly shall have no power to contractor the State，or to issue bonds or other evidences of indebtedness thereof，ex－ cept in the following cases：
First，In renewal of existing bonds，when they cannot be paid at maturity out of the sinking fund or other resources
second，on the occurring of an unforeseen emergency，or casual defi－ ciency of the revenue，when the temporary liability incurred，upon the two hundred and fifty thousand dollars for any one year，to be paid in not more than two years from and after its creation．
Third，on the occurring of any unforeseen emergency，or casual defi－ eiency of the revenue，when the temporary liability incurred or to be ncurred shall exceed the sum of two hundred and fitty thousand dollars for any one year，the General Assembly may submit an act providing vision loan，oy tho they become due（the latter in not more than thirteen years from the date of its creation），to the qualified voters of the State，and when 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 provisions of the act for at least three months berore such election，the hall be paid，principal erest
SECTION 45．（State＇s credit not to be loaned．）The General Assembly shall have no power to give or to lend，or to authorize the giving or ciation or corporation，whether municipal or other，or to pledge the credit of the State in any manner whatsoever，for the pay－ ment of the liabilities，present or prospective，of any individual， issociation 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－ Provided，That this shall not be so construed as to prevent the grant of sid in a case of public calamity．

The foregoing sections cover all phases of state indebtedness and so restrict action as to put the State beyond the chance of future debt embarrassment.
SEOOND, with regard to cities and other municipalities, the provisions are in like manner full and wisely constructed. 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. (Mrnicipalities, loaning credit of.) The General 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 now existing, or that may be hereafter established, to lend its crenit, or to grant public money or thing of value in aid of or to any individual, sssociation or corporation whatsoever, or
such corporation, association or company.

ABticle 9, Section 6. (Municipalities not to subseribe to capital stoeks of corporations.) No county, township, city or other municipality shall hereafter become a subscriber to the capital stock of any railroad or other corporation or association, or make appropriation or donation, or in ald of any college or institution of learning or other institution, In ald of any college or institution of learning or other institution, Whether created for or to be controlled by the state or others, All General Assembly, or by the charter of any corporation, is hereby repealed: Provided, hoverer. That nothlug in this Constitution contained phall affect the fight of any such mumicipality to make such subseription where the same has been authorized under existing laws by a vote of the people of such munieipality prior to its adoption, or to prevent
the issue of renewal bonds, or the use of such other means as are or 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 sorlption, or of any existing indebtedness.
Amriclis 10 , Section 12 . (Municipal indebledness, limit of.) No county, city, town, township, shool district or other political corpora any manner or for any pirpose to an amount exceeding in any year the ncome and revenue provided for such year, without the assent of twothirds of the voters thereof voting at an election to be held for that purpose; nor in cases requiring such assent ahall any indebtedness be the agrregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the assessment next before the ast assessment for state and connty purposes, previons to the Incurring of such indebtedness: Provided, That with suich assent any county may be allowed to become indebted to a larger amount for the erection of a courthouse or jall. And provided furfier, That any county, elty, Wown, township, school district, or other political corporation or subof the voters as aforesald, shail, before or at the time of doing so, provide f. .twe collection of an annual tax sumficient to pay the interest on such indebtedness as it falls dne, and also to constitute a sinking fund for payment of the principal
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 eredit; (2) that it cannot subscribe to the capital stock of corporations: (3) that it cannot get into debt inless two-thirds of the yotens voting at an election favor it, and then only to an aggregate of 5 jer cent of valuation, excopt that with such assent any county may be allowed to become indebted in a larger amount for the erection of a court house or fall, and finally (4) that before or at the time of getting the assent of the voters an annaal tax mint be provided sumfelent to pay interest and form a sinking fom to pay the debt within 20 years. These provislons are certalnly very conservative.
POPULATION OF STATE.-The population of Missourl has been as follows in the years named.
 $1870 \ldots \ldots . .1,721,245|1840 \ldots \ldots . . .283,7 \cup 2| 1810 \ldots \ldots \ldots . .$.

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 $1880-90510,804$, or $23 \cdot 56$ per cent.
The proportion of the colored population was 670 per cent in 1880 and 5.75 per cent in 1890 . In number blackn 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 ix THz

## STATE OF MISSOURI.

Note-For remorts not giren in alphabetical order among thefollowing, see "Addianat statessencs" at end of this skate.

ADAIR COUNTY.-County seat is Kirkaville.

LOANS COURT HOEs\% \& JAIL BosDs 58, A\&O, $\$ 55,000$ subject to cill after Apr, 3, 1913 Interest payable by St. L. Nat. Mk.

Benton CO.-D. B. W. Mayfield, Co. Clerk. is providy seat by a tarsaw, A sinking fund for redemption of the bonds LOANS $\quad$ When Due. $\mid$ Total valuation 1896 ... $83,234,437$ 5s, Feb., $8287500, . . J n y$
snbject to call after July 1,1912 Total debt Feb. 1, 1897.. \$287,500 2 Population 1890 was....... 14,973 $\begin{array}{cc}\text { Tax valuation, real..... } 2,177,930 \\ \text { Tax valuation, persi } & 1,056,907\end{array}$
INTEREST is payable in $8 t$. Louls at National Bank of Commerce.
BLOOMINGTON.-This township is in Buchanan Co.



## BLUE.-Thos. F. Brady, Treasurer. <br> This township is in Jackson County.

LOANS - When Dice | Total debt Feb. 1, 1897.. $\$ 100,000$
 INTEREST at Ninth Natioual Bank, New Xork City.

BUCHANAN CO-R. M. Nash, Olerk
The county seat is St . Joseph, LOANS. . When du 5\&6s,Aug.1, $\$ 385,300$ Aug. 1,1901 Interest payable in New Yorle at American Exchange Nat, Bank. Total debt Jnly 1,1896 . $\$ 385,300$ $\begin{array}{ll}\text { Sinking fund ......... } & 70,600 \\ \text { Net debt July 1, } 8966 . & 353,000\end{array}$

Tax valuation, real.... $\$ 21,000,000$ Tax valuation, person'l. 5,000,000 Assessment is 18 actual value, Total tax (per $\$ 1,000$ )...... Population in 1890 was..... 70,100 Population in 1880 was..... 49,792 Population in 1880 was.:

70,000 TAX FREE.-Bonds issued by this county are exempt from taxation.

BUFF ALO.-This is a township in Pike County

LOANS-
REFUNDING BON
ss, Jan., $\$ 14,500$
Subjeet to call
subject to call at any time
Subject to call after Jan. 1, 1899
INTEREST is payable by the Merchants' Nat. Bank, St. Louis, Mo.
BUTLER COUNTY.-County seat is Poplar Bluff.


When Due.
REDEM, $\$ 7,900 \ldots . .$. Feb. 1, 1907 Kedemmption Bondssublect to 200
REFUNDING BONDS-
5s, Mar., $\$ 30,000$......Mar, 1, 1920
Bonds optional after 1900.
CALLAWAY CO. The county seat is Fulton.
LOANS. When due. 5s, Aug., $\$ 165,500$...Aug. 1,1907 Subject to call at any time 1907
4s, M\&V, \$150,000_......... 1917 ( $\$ 100,000$ subject to call after 1402 ; balance after 1904.),
Total debt Jan. 1, 1896.. $\$ 314,500$ Bonded debt July 1, 1896.. $\$ 55,400$ Assessment ablh $1896 \ldots . . \$ 2,881,490$ Assessment about 23 actual value. State \& Co. tax (per $\$ 1,000$ ) $\$ 12.50$ Population in 1890 was....10,164
Population in 1880 was.... 6,011 Sinking fund.............. $\$ 27,500$ Net debt Jan, $1,1896 . . .6,287,000$ Assessm't abt. 50 p, ectual Total tax (per \$1,000) .......\$17+10 Population in 1890 was......25, 131 Population in 1895 (est.)...27,000
$\square$
$\square$ I + $\$ 100, \$ 500$ and $\$ 1000$ each.
INTEREST on the $5 s$ is payable at Nat. Bk. of Commerce, N. Y., and Fulton, Mo.; on the 4 s at the Union Trust Co., St. Louis, Mo.

CALUMET. LOANSRLifindina boxds58, Feb. 899.000

CAMP BRANCH.-T. T. Maxwelf, Co. Clerk. This township is in Cass County. LOANS- When Due. 5s, .......850,000....Nov. 19, 1917

Bonded debt Mar. 1897.. 858,000 Taxable wealth 1896. Population in 1890 was.
Population in 1880 was.

835,773 $58, \ldots$ Subject to call Nov. 19, 1907
$\$ 8,000 \ldots$ Dec. 2,1919 Total debt Aug. 25,1896 . $\$ 57,500$ Taxable wealin 1896....2,186,55 Population 1890 was..........7,889 , Subject to call Dec. 2,1909
CAPE GIRARDEAU-\{ $\begin{aligned} & \text { WM. H. COERVER, Mayor. } \\ & G . E \text { EHAPPELL, Clerro }\end{aligned}$ This city is in Cape Girardeau County.
LOANS- When Duc. $\left\lvert\, \begin{aligned} & \text { Net debt Jan. 1, } 1897 \ldots . . \$ 77,000 \\ & \text {. }\end{aligned}\right.$ $5 \mathrm{~s}, \mathrm{M} \cdot \mathrm{A}, \$ 49,000 \ldots .$. Mch. $1,1910 \left\lvert\, \begin{aligned} & \text { Tax valuation, real. ....... } \\ & \text { Tax valnation, perwonal. } 195,425\end{aligned}\right.$ 58, subject to call in 1900 \& 1905 Total valuation 1896.... 909,035 NoRMMLSCHOOL- Assessment is $1_{3}$ actual valine. 88, J\& $\$ 12,000 \ldots \ldots . . J a n .1,1905$ Total delot Jan. 1, 1897.. $\$ 91,000$ Total tax (per 1,000 )........ $\$ 30 \cdot 50$ Potalation in 1890 was......4,297 Sinking fund.............. 14,000 $\left.\right|_{\text {Population } 1897 \text { (estimated) } 5,000}$ INTEREST on the funding bonds is payable at New York; on the Normal school bonds at St. Louis, Mo.
CAPE GIRARDEAU SCHOOL DISTRICT.-G. E. CHAPPELL, Sec. 58, J\&J $, \$ 7,000 \ldots . .$. July $1,1910 \mid$ Tax valuation 1896.... $\$ 1,000,000$


CAPEGIRARDEAU.-D.A. Drum, Co. Treas.
This township is in Cape Girardeau Connty.
LOANS- When Due. $\mid$ Bonded debt Aug. 1, "97. $\$ 152,000$ 45-5s, May 8152.000 May 1, 1009 Aaxable wealth 1896....1,366,540 4-5s, May sinject to call 1,1000 4 per cent before $1899-$ after 5 . Interest is payable at St. Louls. Assessmentahout2-5 actual value. Total tax per $\$ 1,000 \cdot 97 \ldots . . \$ 12 \cdot 00$ Population in 1890 was......6,014

## CARTHAGE.- $\begin{aligned} & \text { GEO. O. HOWENSTEIN, Mayor. } \\ & \text { R. LUNDY, Clerk }\end{aligned}$

This city is in Jasper County.
LOANS- When Due.
5s, F\&A, $\$ 41,500$ …..Aug. 1,1911 stibject to call at any time. F. MDNN, 814,000 -

5, M\&N, $\$ 14,000 \ldots$ May 10,1900 Interest is payable at St. Louis.
Bonded debt Feb. 1,1897 . $\$ 55,500$

Net debt Feb. 1, 1897.... $\$ 53,000$ Tax valuation, real..... 1,590,692 Tax valuation, personal. 730,000 Total valuation 1896...2,320,692 Assessment about $3_{3}$ actual value. Total tax (pors1,000)....... 7,981 Popuiation 1897 (local est.) ..11,000 sinking fund.

## CASS COUNTY.-T. T. Maxwell, Clerk.

The county seat is Harrisonville.
LOANS- BONDS- When Due. 5s, April. $\$ 250,000 \ldots$ Apr. 1, 1909 Subject to call after Apr. 1, 1899 45, Jan., 8420,600

aubject to call. Comp'd debt sept. 1, '97, $\$ 670,600 |$| Population in 1880 was |
| :--- |
| Population in $1897 \ldots . . . .22,431$ | INTEREST on the 5 per cent bonds is payable at New York City; on the 4 per cent bonds at St. Louis, Mo.

Interest is paid on the refunding bouds only.

CHARITON.-This township is in Howard County.


 INTEREST payable at National Bank of Commerce, New York.

## CHARITON CO.-The county seat is Keytesville


 Total debt July 1, $1897 \quad \$ 35,000$
INTEREST is payable at National Bank of Commerce, St. Louis, Mo TAX FREE.-Bonds issued by this county are exempt from taxation.
CHILLICOTHE.- $\left\{\begin{array}{l}\text { F. S. MLLLER, Mayor. } \\ \text { F. } \\ \text { H. }\end{array}\right.$
This city is in Livingston County. Bonds to the amount of $\$ 17,500$ will be paid this year.
LOANS- When Due. |Sinking fund............ $\$ 15,500$ 5 s , semi-an., $\$ 30,000$ July 23,1911 Net debt Jan. 1, 1897..... 44,500 Subject to call at any time. SCHOOL BON 8
68, subject to call at any time.
Interest payable at City Treasury.
Total debt Jan. 1, 1897.... $\$ 55,000$
CLARK CO.-A. ©. Thompson, Treasurer.
The county seat is Kahoka.
LOANS- When Due.
COMPROMISE RR. BONDS78, Ang \$75,000..Aug, 10, 1905 68, Apr., 93,500....... Apr. 1, 1901 6s, Jan., $\$ 50,000 \ldots . .$. Jan. 1, 1915 Subject to call Jan. 1, 1905

Total debt Feb., 1897.... \$218,500 Tax valuation, personal. 2, 832,703 Total valuation 1895 ....3,616,273 Taxable wealth 1896.....4,363,540 Population in 1890 was......15,126

INTEREST on $6 s$ is payable in New York at Nat. Bank of Commerce

## CLINTON COUNTY.-Jacob Quell, Treas.

County seat is Plattsburg.
LOANS- When Due.
5s, J\&J, $\$ 15,000$....JJan, 1,1906 58, J\&J, $\$ 15,000$.... Jan. 1,1906
Subject to call after Jan. 1,1901 RAILROAD AID BONDS-
6s, July 8, $\$ 50,000$...July 8,1905 Subject to call at any time.
Interest payable in Plattsburg.

Total debt Feb. 1, $1897 . \quad \$ 65,000$ Real valuation Tax rate (per $\$ 1,000$ )... $7 \cdot 50$ Bonds are exempt from taxation. Population in 1890 was.....17,138
Population in 1880 was.....16,073

COLE COUNTY.-F. W. Roer, County Clerk. The county seat is Jefferson City. LOANS.

Bonds-
When due.
Subject to COURT HOUSE BONDS
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 60,000 \ldots . . \mathrm{June} 1,1916$ Optional after 1906.
Interest payable at Jefferson City.
Sinking fund
1897
$\$ 13,385$ Net debt Jan. $1,1897 \ldots 102,615$ Assessed valuation 1896.4,748,438 Assessment about ${ }^{2} 5$ actual value. Population in 1890 was..... 17,281 Population in 1880 was......15,515 Population in 1896 (est.)....21,000

CUIVRE.-This township is in Pike County

LOANS- $\quad$ When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt July 1, } 1896 \$ 37,000 \\ & \text { Taxable wealth 1896 }\end{aligned}\right.$ | 5s, Feb., $\$ 37,000 \ldots . . .$. Oct. 1, 1907 | $\begin{array}{l}\text { Taxable wealth } 1896 \ldots . .1,439,640 \\ \text { Population in } 1890 \\ \text { was......4,009 }\end{array}$ |
| :---: | :--- | (Subject to call Oct. 1, 1897) Population in 1890 was.......4,009

Population in 1880 was...... 6,643

## DADE COUNTY. <br> -S. L. Collins, Treasurer.

 The county seat is Greenfield.LOANS. When due. Bonded debt July 1,'96...\$277,000
COMPROMISE RR. BONDS-
5 s, Apr. $1, \$ 35,000, \ldots J u n e ~$
1,1914
5 Subj. to call after June 1, 1899
5 s , Apr. 1, $\$ 242,000$..June 1, 1914
INTEREST is payable in New York at National Bank of Commerce
DAII,AS, COUNTY.-County seat is Buffalo.
A judgment was granted in 1893 by the U. S. District Court against Dallas County for $\$ 710,000$ of unrecognized bonds. Issues given below are in litigation, and no interest is paid on them.

| LOANS- When Due. | $\begin{array}{l}\text { Taxable wealth } 1896 \ldots \$ 1,786,132 \\ \text { RAILROAD AID BONDS- }\end{array}$ |
| ---: | :--- |
| Population in 1890 was....12,647 |  |

$\begin{aligned} & 1 \text { 's, J\&J, } \\ & 7 \mathrm{~s}, \mathrm{~J} \& J, 148,000\end{aligned}$
FRANKLIN CO.- county seat is Union.


 | 6s, Feb., $\$ 200,000 \ldots .$. Feb. 1, 1901 | $\begin{array}{l}\text { Population in } 1890 \text { was....28,056 } \\ \text { Ponded debt July 1, } 96 \ldots \$ 200,000\end{array}$ |
| :--- | :--- |
| Population in 1880 was.....26,534 |  | INTEREST is payable at St. Louis (Third National Bank) and at Washington, Mo.

GRANT RIVER.-This is a township in Cass County.

COMPROMISE BONDS- When Due. 58, Feb. 1, $\$ 150,000$..Nov. 1, 1917 Subject to call after Nov. 1, 1907 5 s, Feb. 1. $\$ 12,000$.. Feb. 1, 1909 Int. at Nat. Bank of Republic

Valuation, etc.- $, 96, \$ 162,000$ Taxable wealth $1896 \ldots . .1,940,008$ Assessment about $1_{3}$ actual value. Tax rate (per $\$ 1,000$ ) '93...\$16•10 Population in 1890 was...... 3, 169
Population in 1880 was.. 3,038

GREENE COUNTY.-J. L. Carson, Treas'r. County seat is Springfield.

## LOANS- When Due | Total valuation 1895.. $\$ 14,176,107$

 FUNDING BONDS-5 s , Aug. 1, $\$ 357,000 \ldots$ 1897-1907 5s, Aug. 1, $\$ 357,000 \ldots 1897-1907$ (Part due every 5 years on Aug. 1). | Total debt July 1,1897 on Aug. $\$ 382,000$ | State \& Co. tax (p. $\$ 1,000$ )' 96 value. |
| :---: | :---: | :---: | Tax valuation real . \$12,055,107 Population in 1890 was....48,616 Tax valuation, pers'al. 2,121,000 $\left\lvert\, \begin{aligned} & \text { Population in } 1880 \text { was.... 28,801 } \\ & \text { Population } 1896 \text { about....56,000 }\end{aligned}\right.$ INTEREST on the 5 per cent bonds is payable at the Laclede National

GRUNDY CO.-W. H. Housman, County Clerk. Counry seat is Trenton.

LOANS When Due LOANS- $\qquad$ When Due. 5 s , July 1, \$105,000 .. 190810 s, July isubject to eall. 190810 Total valuation, person'l. $\$ 1,459,722$ Bonded debt July 1, '96. \$115,000 Assessment about 18 . Tassessment about $1_{2}$ actual value.
Tax rate Population in 1890 was......17, 876 Tax valuation, real......3,687,985 Population in 1880 was...... 15,185 INTEREST is payable at the Nat. Bank of Commerce, N. Y. City.

HANNIBAL. $-\left\{\begin{array}{l}\text { J. J. MCDONALD, Mayor. } \\ \text { W. J. WATSON, Auditor. }\end{array}\right.$
Hannibal is situated in Marion County.
LOANS- When Due. |nterest is payable at Hannibal. 63, April, $\$ 9,000 \ldots .$. Apr. 15, 1898 Sinking fund............... $\$ 65,100$ ( $\$ 1,000$ due $\mathrm{y}^{\prime}$ rly ) to Apr. 15, 1906 Net debt Jan. $1,1897 . .$. $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000 \ldots .$. July 30,1912 Tax valuation $1896 \ldots . . .4,000,000$ $41_{2}$ Subject to cail after 1897 . Assessment about 13 actual value.
 5 s , A\&O $\$ 15000$
58, Aco, $\$ 15,000 . .$. April 1, 1913 Subject to call aiter April 1, 1898 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 16,000 .$. Subject to call at any time. State tax (per $\$ 1,000$ )...
County tax (per $\$ 1,000$ ). County tax (per $\$ 1,000$ ). $\begin{array}{ll}\text { City tax (per } \$ 1,000 \text { ).... } & 3.00 \\ \text { Averare school tax. } & 6.50 \\ \text { Por } & 12.057\end{array}$ Average school tax...... $\quad 10 \cdot 00$ Population 1895 (estimated) 15,000 Hannibal SCHOOL DISTRICT6s, $\$ 20,000 . . . . . . . . . . . . . . . . . . . . . .$.

HENRY CO.-William M. Duncan, Treasurer. The county seat is Clinton.
LOANS.-- When Due.
5s, M\&S, $\$ 50,000 \ldots .$. Mar. 1, 1912
5s, M\&S, $\$ 50,000 \ldots$ Mar. 1,1912
subject to call at any time.
5s, July, $\$ 186,500$.... July 1, 1907 subject to call at any time.
5 s, May, $\$ 21,500$.... May 1,1908 5s, May, $\$ 21,500 \ldots .$. May 1, 1908
Subject to call at any time. $4^{1}{ }^{2} 8, \$ 180,000$........Sept. 1,1915

48, (new) $\$ 117,000 \ldots \ldots .{ }^{(?)}$ Total debt Feb. 1, 1897... \$5555,000 Tax valuation, 1896.... $5,317,391$ Assessment is $1_{3}$ actual value State tax (per $\$ 1,000$ ) '95.... $\$ 2 \cdot 50$ County tax (per \$1,000) ... Average school tax. Population in 1890 was..........28,235 $5 \cdot 15$ Subject to call after sept 1, 1905
INTEREST on the Court House bonds is payable at the County Treasurers office; on the $4 L_{2}$ per cent refunding. bonds at the Mer National Bank of Commerce.

## HOWARD CO.-T. G. Deatherage, Treas.

The county seat is Fayette.
LOANS- When Due. Total valuation 1896...\$6,405,449 5s, Feb.. $\$ 35,500$....... Part yearly subject to call atter five years. Bonded debt Feb. 1,'97.. $\$ 35,500$ Population in 1880 was......17,18,429

JACKSON CO.-T. T. Crittenden, Jr., Clerk.

## County seat is Independence.

LOANS- When Due.
$4 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 300,000$...Jan. 1, 1890 ( $\$ 25,000$ due y'rly, to Jan. 1, 1909 Interest payable at Independence Total debt Sept. 1, 1897.. $\$ 300,000$ Tax valuation, real.... $\$ 58,125,675$ ${ }^{*}$ Personal property includes railroads, manufacturers, merchandise and banks.
JEFFERSON CITY.- \} EDWIN SILVER, Mayor.

## Jefferson City is situated in Cole County

LOANS-

REFUNDING BONDS- When Due. | Total valuation $1895 \ldots . . \$ 1,973,592$ |
| :--- |
| Assessment is 18 | $41_{2}$, J\&J, $\$ 54,000 \ldots . . . J u l y ~ 1,1907 \quad \begin{aligned} & \text { Assessment is } 1_{3} \text { of actual value. } \\ & \text { Tax rate (per } \$ 1,000 \text { ) } 1897 . . ~ \$ 9 \cdot 00\end{aligned}$ SEWER BONDS- Tul 1915 Population in 1890 was..... 6,742 5s, J\&J, \$10,000.......July 1, 1915 5 s , J\&J, $\$ 10,000$....July 1 Population in 1890 was, $\quad 6,742$

Population 1895 (estim'd)...10,000 OptaFERSON OITY SCHOOL DISTRIOT.
REFUNDING BONDS-
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 25,000 \ldots \ldots$. July 1,1908 Subject to call after 1901.1917 Subject to call after 1902 . Subject to call.
Total debt Aug. 1, 1897.. \$84,000 Total debt.................. $\$ 34.000$ Tax valuation, real......1,403,231 Tax valuation............. 1,419,665 Tax valuation, personal. 570,361 Tax rate per $\$ 1,000 \ldots . . . . . . . . . . . . . ~$

JOHNSON CO. - County seat is Warrensburg.

LOANS- When Due. Taxable wealth 1896...\$9,788,724 | REDEMPTION BONDS- |
| :---: |
| Ss, J\&J, $\$ 83,200 \ldots . . . J a n . ~ 31, ~$ | \left\lvert\, \(\begin{aligned} \& Assessment about 1_{3} actual value. <br>

\& State tax (per \$ 1,000 ) 1891 ··· 3.00\end{aligned}\right.\) Bonded debt Felo.1, 1896.. $\$ 83,200 \mid$ County tax (per $\$ 1,000$ )....... $5 \cdot 50$ Sinking fund.................49,500 Average school tax............... 4. $4 \cdot 70$ Net debt Feb. 1, 1896....... 33,700 $\left\lvert\, \begin{aligned} & \text { A } \\ & \text { Population in } 1890 \text { was......28, } 132\end{aligned}\right.$

JOPLIN.- $\left\{\begin{array}{l}\text { E. D. PORTER, Mayor. } \\ \text { E. C. H. SQUIRE, Clerk. }\end{array}\right.$
Joplin is in Jasper County.
$\qquad$ When Due.
F UNDING BONDS-
uly 2, 1898

| SEWER BONDS- |
| :--- |
| $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 21,000 \ldots . . J u l y ~ 1, ~$ |

Subject to call at any time.
JoPLIN SCHOOL DISTRICT- $\$ 29,000$.... Feb. 1909
6s,
Subject to call after Feb. 1,1899
$6 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \begin{aligned} & \$ 10,000 \ldots \ldots . . . . . . . . . . . .1913 \\ & \text { Optional aiter } 1903\end{aligned}$
KANSAS CITY.- $\left\{\begin{array}{l}\text { JAMES M. JONES, Mayor. } \\ \text { HANS LUND, Comptroller. }\end{array}\right.$
Kansas City is situated in Jackson County.
LOANS- When Due.
$4 \mathrm{~s}, \mathrm{~A} \& 0, \$ 150,000 . . . \mathrm{A}_{\text {pr. }} 1,1910$ 4s, J\&D, 150,000..........une 1, 1910 RENEWAL
7s, M\&N, \$40,000.....Nov. 1, 1898 6s, J\&J, $50,000 . . .$. Jan. $^{1,} 1901$

City valuation, etc.- $-\$ 46.000$ Tax valuation, real....... 1,457,368 Tax valuation, personal. 743,190 Total valuation $1895 \ldots 2,200,558$ City tax rate (per $\$ 1,000$ ) $\quad 6.00$ Saxool debt 1893.

63,800 Tax valuation 1893 Population in 1890 was .....9,943 Population in 1880 was..... 7,038

LOANS-
When Due.
$4 \mathrm{~s}, \ldots . ., \$ 100,000$.... Apr. 1, 1910 w, ….. 100,000.....July 1, 1910 $4^{2} 28, g ., J \& J, \$ 3,100,000 \mathrm{~g}$.July 1,'15 Park Fund Certifs, Ser, B \& Park Fund Certifs., Ser. B \& C-
$7 \mathrm{~s}, \$ 373,000 \ldots . . .1898$ to $191^{\prime \prime}$


Ind
Ing fund of $\$ 35,000$
The or $\$ 50,000$. The city has no flozting dit 1897 include the water dehtor $\$ 3,100,000$. ity from the water worts, after paying all operating expenses the the annual interest on the entire olty debt, is now $\$ 117,257$.
A sinking fuad is provided by the laws of Missouri calenlated to extinguinh the total delt of the city in about 20 years wihout reducine the amonnt appropriater for current expenses and improvements and without increasing 1axation.
ASSESSED VALUATION.-The city's assessed valuation and tax
have been as follows in the years named: Real Personal Merchants,
Year. Real Personal Berchants, Total per $\$ 1$ Tax

| Fear. | Estate. | Properly. | Banks, ete. | Total | 81,000 |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  |  | \$10,924,120 | 83,954,950 | \$59,972,978 | \$13.00 |
| 1895 | 44,312,230 | 11,069,280 |  | 55,381,510 | 1250 |
| 1890 | 61,010,327 | 13,155,900 | 8 , | 82,485,557 | 12.50 |
| 1885. | 24,027,440 | 5,040.560 | 2,610,520 | 31,678,520 | 15.00 |
| 880. | 9,389,560 | 2,354,580 | 1,634,810 | 13,378,950 | 22.00 |

*This is the city tax proper. Property is assessed at from 30 to 40 per cent of its actual value.
POPULATION. -In 1890 the population was 119.668 ; in 1880 it 169,210.
KANSAS OITY SCHOOL DISTRIOT.R. L. Yeager, President of Board of Education. W. E. Benson, Secretary.

This district is a distinct and separato corporation, embracing all the territory wilhin the city limita and some on the outslde, and having no LONO Whaten Due | LOANS Bowns LOANS - When Due.
BUTLDES BONDS- LOANS
RENEWAL BosDS- When Due.


 $48, \ldots . . .1100,000 \ldots . . .1$ unge 1, 1912 I Tax valuation 1897.... $1,20,000,000$ 4a. G...... $250,000 \mathrm{~g}$...July 1, 1916 ; Ansesament abt. $2_{5}$ actual valuat'n 48, g.I\&J, \$200,000g.July 2, $1914 \begin{aligned} & \text { City tax (per } 81,000,1896.12 .00 \\ & \text { Popnlatlon 1897 (eat) }\end{aligned}$

## INTEREST is payable at the Ninth Natloaal Bank, New York.

DISTRICT PROPERTY-The Falue of property owned by the dis-
(und
KA W TOWNSHIP.-Kaw is in the County of Jackson, and is nearly co-extensive with Kansas clty.
LOANS.-TD Bosns: WhenDue. |Tax valmation, $\mathrm{p}^{\prime}$ raon'1815,000,000

78 JdEJ, \$ $\$ 150,000 \ldots \mathrm{May} 20,1903$ Total debt Jan. 1, 1897. $\$ 150,000$ Total debt ax valuation, reat.. $45,000,000$ Population in 1897 (ent.)... 160,000

## KNOX COUNTY.-J. R. Grbbons, Clerk. <br> County seat is Edina.

LOANS -

## When Dive

58, Mar.. $\$ 100,000$. 8 ept. 15,1899
Bonded debt Jan. 1, 1897. 8100 .,000
Floating debt............ 10,000
Total debt. ................. 110,000
Sinking fund.................. 40,000

LACLEDE CO.-County seat is Lebanon.
LOANS-
When Due | Bonded debt July 1, '96. 869,000
REDEMPTION BoNDS-
Bonds sub), to call before 30,1908 Interest pald at 3d Nat. Bke, St. L . sment about 2 actual value. Tax mite (per $\$ 1.000$ ) ...... $816 \cdot 50$ Tax mate (per 81.000 )........816.50
Population in 1890 was.....14;:01

LAFAYETTE CO.-Sam'l J: Andrew, Clerk. County seat is Lexington. The bonds were issued in aid of rallroads, funding county warranta

 INTEREST is payable in New York Clty at the Bank of America.

LEXINGTON.-Samubl J. Andrew, Co. Cierk. This township is in Lafayette County.

## LOANS LONDING BONDS- <br> GUNDING BoNDS-

$69, \ldots \quad$ snbject to eall
$6 \mathrm{~A}, \ldots . . ., \begin{gathered}8138,300 \\ \text { subjeot to o. oll }\end{gathered}$
hen Duse Reyundive Bowds-

## LINCOLN C

59, Feb 894,000 May 15,1008 subject to call at any time 1908
58, Feb., $\$ 100,000 \ldots$ May 15,1908


INTEREST I payable in ter Yop by
Total debt Sept. 1, 1897, \$284,000 Tax valuation, reat...... $3,445,110$
 State tax (per 81,000 ) Connty tax (per $\$ 1,000$ )
Popnlation in 1890 was .... 18 , ork by National Bank of Commerce

5s, ....... $\$ 36,000 \ldots$....Aug. 1,1910 Bubjeet to call after Aug, 1, 1900 Bonded aet Jan, 1, $27.2,206,420$

LOUISIANA.-M. M. White, City Clerk.
This eity is in Pike County.
LOANS- When Due. Kemanivg bond or 1889 901 5s., Jan., 20,000 …...Mar. 1, 1909
Subject to call at any time.
58, Jan., $\$ 50,000 . . .$. Mar. $^{2}, 1909$ 58 , Janj., $t$ to call after Mar. 1, 1899 s, Jan. $\$ 50,000$.......Mar. 1, 1909 bt Sept. 1, '97. \$125,000

Tax valuation, real....... $\$ 815,360$ Tax valuation, personal. 444,783 Assessment is 23 aetual value. State tax (per $\$ 1,000), 1895 . \$ 2 \cdot 00$
 dity tax (per \$1,000) ........ $15 \cdot 00$ Average school tax............ 6.50
Population in 1890 was All of the bonds are exempt from city tax.
INTEREST is payable at St. Louis.

## MACON.-County seat of Macon County.

LOANS- When Due. $\begin{aligned} & \text { Assessed valuation.... } \$ 1,100,000 \\ & \text { Real valuation (est.)... } 3,400,000\end{aligned}$ 5s, M\&N, ............. May 1, 1916 Population in 1890 was......3,371 $\left.\begin{aligned} & \text { (Subject to call May 1, } 1906 .) \\ & \text { Total debt } 1897 \ldots . . . . . . . \$ 35,000\end{aligned} \right\rvert\,$ Population in 1897 (est.)..... 4,500

## MACON COUNTY.-County seat is Macon City

The bonds deseribed below are all in litigation.


## MARION.-This township is in Jasper County.

 58, M\&NN, $\$ 66,000$....Nor. 2, $1911 |$| Taxable wealth $1896 \ldots . .2,937,300$ |
| :--- | :--- |
| Population in 1890 was......,323 | Subject to call at anv time. $\left.\right|_{\text {Population in } 1880 \text { was........5,316 }}$ INTEREST 18 payable at the Nat. Bank of Commerce, New York.

M ASON.-This township is in Marion County.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Total debt July 1, } 1896 . . \$ 225,000 \\ & \text { Taxable wealth } 1896 \ldots, \ldots 79,670\end{aligned}\right.$
 oubject to call at any time.

MOBERLY.- $\left\{\begin{array}{l}\text { W. P. OAVE, Mayor. } \\ \text { A. B. LITTLE, Clerk. }\end{array}\right.$
Moberly is in Randolph County.

LOANS.
When due.
ING Bonds
6s, F\&A $\$ 3,500$......Ang. 1, 1903 $5 \mathrm{~s}, \mathrm{~J} \notin \mathrm{~J}, \$ 75,000$.....July 1.1905 Floating debt........... $\$ 6,638$ Total debt Feb. 1, 1897.. 85,138 Nat, Bank . is payable in St. Louls at State Bathe and Thitr

## MORGAN COUNTY.-J. W. Knoor, Treas'r.

## County seat is versailles.

LOANS

When due. |Tax valuation, personal $\$ 783,665$ RAI Total valuation 1896... $2,466,235$ \begin{tabular}{c|l|}
<br>
Ss, Mden, <br>
Subject to eall

 

Total debt Mar. 1, 1897. $\$ 135,200$ \& Population in 1880 was.....10.132 <br>
Tax valuation, real......1.682.570 \& Population in 1890 was.....12,311
\end{tabular}

MT. PLEASANT.-This township is in Bates County. LOANSWhen Due. $\mid$ Bonded debt July 1, 1896. $\$ 152,000$ $\left.\begin{gathered}\text { RR. AID BosDe- } \\ 55, \text { July, } \$ 152,000 \ldots \text { July 1, } 1911\end{gathered} \right\rvert\, \begin{aligned} & \text { Taxable wealth } 1896 \ldots . .1,756,640 \\ & \text { Population in } 1890\end{aligned}$ INTEREST is payable at State Bank, St. Louis.

NEV ADA.-Nevada is in Vernon County.
Total debt Juiy 1, 1896.. $\$ 18,000 \mid$ Population in 1890 was...... 7,262


## PETTIS COUNTY.-

County seat is Sedalia
LOANS-
When Due. |Tax valuation, personal\$2,363,658
6s, July, $810,000 . . . . . J u l y ~ 1,1904$

$$
\begin{aligned}
& \text { subject to alil. } \\
& \text { isprg. } 1888 \text {. }
\end{aligned}
$$

5s, May, $\$ 300,000 \ldots$.... May 1, 1908 Subject to call after May 1, 1893 Total debt July $1,1896 . \$ 325,000$
Tax valuation, real..... $7,667,060$
INTEREST on the Court House bonds is payable at Sedalia; on the refunding bonds at New York City.

## PIERCE.-0. P. Moody, County Clerk.

This township is in Lawrence Connty.
LOANS- When Duce. $\mid$ Bonded debt Oct. 1, '97.... \$49,400 6s, Mar. 1, $\$ 2,000 \ldots .$. Mar. 1, $1907 \left\lvert\, \begin{aligned} & \text { Township has no Hoating debt. } \\ & \text { Tax valnation, real...... } \$ 502.028\end{aligned}\right.$ Subject to call. Do personal and RR. 295,634 58, July 1, \$17,400 ..July 1, 1919 Total valuation 1897...i 797,662 $\begin{aligned} & \text { Subject to call after 1898. } \\ & 58 . \text { F\&A, } \$ 30,000 \text { Assessment is } 310 \text { actual }\end{aligned}$

 | oodance after 1901. | Population in 1890 was.......3.718 |
| :--- | :--- |
| bala |  | Interest is payable at st. Louis. $\qquad$ Assessment lactual value Total tax (per $\$ 1,000$ ) ....... $11 \cdot 80$ Population 1890 was........31,151 Population 1893 (local est.) .36,000 Debt per capita 1890 ....... 912:91

PLATTE COUNTY.-Robert Elly, Olerk.
County seat fs Platte City.
LOANS- BOND- When Due. 58, Jan. 1, $\$ 72,600 \ldots$...Oct. 1, 1908 5s, Jan. 1, $872,600 \ldots . .0 \mathrm{ct} .1,1908$
subject to call at any time. Interest payable by County Treas.
Bonded debt Jan. 1, 1897 . $\$ 72,600$ loating debt .............. 25,000 Total debt..................... 97,600
inking fund.
\$12,000 Net debt Jan. 1, $1897 \ldots 8$... 85,600 Tax valuation, real.......3,520,750
Tax valuation, personal.1,583,850 Total valuation 1897....5,109,600 Assessment about ${ }^{1} 3$ actual value. Total tax (per $\$ 1,000$ ) ......... $\$ 9 \cdot 50$
Population in 1890 was...... 16,248

Tax valuation, real .... \$1,029,565 Total valuation 1897 . 245,721 Tox value is is of the actual ralne Tax rare (per $\$ 1,000$ ) ........ $\$ 26.50$ pulation 1890 was. .........8,215 8 .

$\qquad$

$\qquad$

a

PLEASANT HILL.-This township is in Cass County.

LOANSRAILROAD AID BondsSubject to call i.....Jan. 1, 1913 Bonded debt Feb. 1,'97.. $\$ 88,000$ Sinking fund $\begin{array}{lr}\text { Net debt Feb. 1, } 1897 \ldots . . & 81,000\end{array}$

POLK.-R. W. Henley, County Clerk.
Polk Township is in Cass County.
LOANS- When Due. |Tax valuation 1896...... $\$ 510,000$ Railroxd Aid Bonds- 1913 Assessment is $1_{2}$ actual value. 0.00 Total debt Jan. 1, $97 . . . . . . \$ 52.000$ Poprate (per $\$ 1,00$ )............. 1,267 Sinking fund................ 3,000 Population in 1880 was....... 1,499 Net debt Jan, 1, '97. ....... 49,000 Population in 1897 (est.) ....1,500 OPTIONAL.-Thirteen thousand dollars of the township's bonds are ubject to call each year on January 1, 1898, 1903 and 1908.
INTEREST is payable at the Franklin Bank, St. Louis, Mo.
POPLAR BLUFF.—This city is in Butler counts.
LOANS- When Due. Total debt July 1, 1896... \$27,900
BRIDGE AND SEWER BONDS-
6s, F\&A, $\$ 6,500 \ldots . . . . . . . . . .1909$ $6 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 1,400 \ldots \ldots . . . . . . . . .1903$
WATER BONDS 6s, A\&O, Optional after Apr. 2, 1903
INTEREST on the water bonds is payable at St. Louis; on others at the Bank of Poplar Bluff.

PUTNAM CO.-J. D. Johnson, Treasurer.
County seat is Unionville; $\$ 40,000$ of the bonds below have been called for payment Nov. 1, 1897.

LOANS- When Due. 5s, May,\$73,500..........Oct., 1907 subject to call at any time. Bank, St. Louis, Mo.
Total debt Jan. 1, 1897.. \$73,500 Sinking fund $\qquad$ 73,500
2,500 TAX FREE.-Bonds are exempt from taxation.

RALLS COUNTY.-J. S. Briscoe, Clerk. County seat is New London.

## LOANS-

When Due 5s, Feb., $\$ 338,000 \ldots$. Feb. 1, 1909 Total debt Feb. 1, 1897.. $\$ 338,000$ | Total debt Feb. $1,1897 \ldots \$ 338,000$ | Total tax (per $\$ 1,000$ ) ...... $\$ 16.50$ |
| :---: | :--- |
| Tax valuation, real......2,727,410 | Population in 1890 was....12,294 |

*\$100, $\$ 500$ and $\$ 1,000$ each.
INTEREST is payable at Buatman's Bank, St. Louis.
RAY COUNTY.-County seat is Richmond.
\&REFUNDING BONDS-
6s, Jan., $\$ 45,100$......Jan. 1, 1901 subject to call at any time. Bonded debt July $1,1896 . \$ 75,000$
Taxable wealth, $18,6 \ldots 7,968,534$ Tax valuation, real.... $4,291,335$

* $\$ 100, \$ 500$ and $\$ 1,000$ each.

INTEREST is payable at county treasury.
ST. CLAIR CO.-J. D. Glinn, Treasurer.
County seat is Osceoia. All the bonds of this county are in litiga tion, and no interest is paid.

| TEbO \& NeOSHO R.R. AID BoNDS- | Assessed valuation, '97. $\$ 4,207,621$ |
| :--- | :--- | :--- |
| $10 \mathrm{~s}, \ldots . ., \$ 231,000$. July 1,1890 | Population in 1890 | 10s,..... $\$ 231,000$..July 1,1890 Population in 1890 was.

ST. JOSEPH.-M. M. Riggs, Comptroller.
Et. Joseph is the county seat of Buchanan County. The city has no water debt but pays an annual rental for water purposes of $\$ 30,000$. LOANS-

When Due. 6s, F\&A, $\$ 823,400 . .$. Aug. 1, 1903 4s, F\&A, 420,000..Jan. 4, 1901 Past-due bonds not pre-
sented sented.
Bonded debtSept. $1,97 . .1,249,000$ inking fund

59,641
Population in 1890 was.....52,324
. DENO VINATION.-
$\$ 100, \$ 500$ and $\$ 1,000$.
ST. JOSEPH SCHOOL DIST.-H. H. Smith, Secy. The sohool District bonds are not a part of the municipal debt;
interest is paid from county levs. interest is paid from county levs.

LOANS
BUilding Bonds-
5s, F\&A, \$90.500
Subject to
48, A\&O, $\$ 1=2,000 \ldots$
REFUNDING BONDS-
Subject to call at any time
ST. LOUIS.- $\left\{\begin{array}{l}\text { HENRY ZIEGENHEIT, Mayor } \\ \text { ISAAC H. STURGEON, }\end{array}\right.$
The city and county were merged in 1877, the city assuming the outys debt.

When Due.
LOANS.-
$48, \mathrm{~g}$, J\&D, $\$ 950,000 \mathrm{~g} . J u$
6s, AdO, $\$ 245,000 \ldots$ Apr. 10,1906

Bond. debt. Sept. 1, '97. $\$ 387,500$ Sinking fund........... 10,000 $\begin{array}{ll}\text { Net debt Sept. } 1,1897 . & 377,500 \\ \text { Assessment value in' } 97.25,000,000\end{array}$ Assessment value in'97.25,000,000
School tax (per $\$ 1,000$ ) 1897. $\$ 5 \cdot 50$

RENEWALS-

6s,g. J\&D, $\$ 593,000$ g.June 1, 1898 6s,g. J\&J, 675,000g.Jan. 1, 1899 | $5 \mathrm{~s}, \mathrm{~g} . \mathrm{J} \& J$, |
| :--- |
| $48, \mathrm{~g}$. F\&A, * |
| $620,000 \mathrm{~g} . \mathrm{Jeb}$. | subject to call at any time.

Taxable wealth $1896 \ldots . . \$ 828,830$ State tax (per \$\$1,000) '94...\$2'50 County tax (per $\$ 1,000$ ) Population in 1890 was Population in 1880 was. Population in 1897 (est.).

LOANS $\qquad$ When Due, $48, \mathrm{~g}, \mathrm{~A} \& \mathrm{O}, \$ 1,559,000 \mathrm{~g} . \mathrm{Ap} .10,1908$ 48,g.M\&N, \&513,200g...Nov.2,1911 4s,g.AdO, $\quad 2257,000$ g.Oct. 1,1913 48, g.J\&D, $\$ 2,000,000$ g.June1 1914 $4 \mathrm{~s}, \mathrm{~g}$. J \&JJ, $1,985,000 \mathrm{~g} . \mathrm{July} 1,1918$ $3-65 \mathrm{~s}$,g.J \& D $2,844,100 \mathrm{gJ}$ 'e25,1907 $3-60 \mathrm{~s}, \mathrm{~g} . \mathrm{J} \& \mathrm{D}, 2,844,100 \mathrm{~g} . \mathrm{e} 25,1907$
$3 \cdot 65, \mathrm{~g}$ Tax valuation, personal.. 311,124 Tax valuation, personal.. 311,124
Total valuation $1894 . . .964,448$ Assessment is $1_{2}$ actital value. Assessment (per $\$ 1,000$ ).......... $\$ 5 \cdot 00$ Population in 1890 was Population in 1890 was...... 2,187
Population in 1896 (est.).....4,500

Net debt
Net debt ................. $\$ 71,000$ Tax valuation, real.......2,469,889 Tax valuation, personal.. $, 249,776$
Total valuation $1896 . . . .3,719,665$ Assessment about 2-5 actual value. State \& Co. tax (per $\$ 1,000$ ). $\$ 6 \cdot 00$ Population in 1890 was...... 15.365

Tax valuation, person'1. $\$ 1,007,520$ Tax val'n, RR. \& merch. 628, 147 Assessment about $40 \%$ actual val.

Tax valuation, person'l. $\$ 2,805,172$ Tax valuation, RR... $1,189,990$ Total valuation 1895... 8,286,497 Assessmentis ${ }^{2}$ actual value. Population in 1890 was......24,215

* Called for redemption on Feb. 2, 1898

GOLD BONDS.-All the city's bonds are payable, principal and in-
terest, in gold, except the $\$ 245,00068$ issued for purchase of Block 121 . INTEREST on all bonds is payable in New York City-on the Tower Grove Park 6s, and on the Purchase of Block 12168 , at the National Bank of the Republic; on the Park bonds at the National Bank of Commerce. Interest on all other bonds is payable at the National Bank of Commerce, N. Y., or at the office of J. S. Morgan \& Co.i Lon-
 rold dollars at the rate of $4 \cdot 8665$ for the pond sterling at the National Bank of Commerce, New York, at the option of the holder
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows St. Louis's total municipal debt and the water debt, included in the total, on the dates indicated.
1897. 1896.

Total bonded debt
Sept. 9
RENEWALS - (Con.) -
3-50s,g.F\&A,\$275,000g.A'g.1,1919 $3-508, \mathrm{~g} . \mathrm{J} \& \mathrm{D}, 12,000 \mathrm{~g} \cdot \mathrm{~J}$ 'ne 2,1920 6s, g F\&A, $\$ 340,000$ g.Aug. 1,1898 ST. LOUIS OOUNTY BONDS A SSUMED
Park Purposes-
s,g.A\&O, $\$ 1,900,000$ g.Apr. 1, 1905

Water, debt included....... $5,808,000 \quad 5 \quad 5,808,000 \quad 5 \quad 5,808,000$
Under the charter the Municipal Assembly must appropriate $\$ 1,-$ 200,000 annually, with which to pay debt ar d the interest thereon. ment portion of each annual appropriation not required for the payment of the interest constitutes the sinking fund for redemption of the debt existing April 7, 1890, and bonds issued in renewal thereor. On the basis of renewing the city's bonded debt at 4 per cent, the debt or which CITY PROPERTY. -The city owns its water works, the revenue from which for water rates, permits, etc., for the fiscal year 1896-97 was $\$ 1,338,829$ and net operating expenses and cost of collecting water net operating expenses and costs of collecting water rates, 473,250 For 1893-94 the corresponding amounts were $\$ 1,251,302$ and $\$ 441,924$, and for $1894-95, \$ 1,266,513$ and $\$ 493,648$. In addition to the water works the city owns its hospitals, insane asylums and poor house, city hall, court house, jail, house of correction and work house, engine houses, markets, police stations, parks, etc.
ASSESSED VALUATION.-The city's assessed valuation (about
$3-5$ cash value) and tax rate have been as follows in the years named:

|  | Real Estate | - Oity tax per $\$ 1,000-$ |  |  | Bonded. |
| :---: | :---: | :---: | :---: | :---: | :---: |
|  | and Personal | New | New limit | Old | Debt. |
| Years. | Property. | Limits. | Increased | Limits | in A pril. |
| 1897. | \$339,088.780 | \$1000 | \$1380 | \$1380 | \$20,352,278 |
| 1896. | 341,087,650 | 1000 | 1380 | 1380 | 20,647,711 |
| 189 | 324,375,000 | 1000 | 1380 | 1380 | 21,024,711 |
| 1894 | 310,341,850 | 1000 | 1380 | 1380 | 21,196,711 |
| 1893 | 284,260,790 | 1000 | 1380 | 1380 | 21,376,021 |
| 1892 | 280,474,5 0 | 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.-In 1890 population was 451,770 ; in 1880 it was
350,518 ; in 1870 it was 310,864 . 350,518 ; in 1870 it was 310.864.

## SCHUYLER CO.-John C. Mills, Clerk.

## County seat is Lancaster.

LOANS- When Due. REFUNDING RR.-

Tax valuation,personal. $\$ 823,167$ Total valuation $1896 \ldots * 2,400,402$ 5s, M\&S, \$171,000.......1897-1912 Total debt Jan., 1897.... \$171,000 Assessmen ( is 3 a tual value. $2 \cdot 50$ Population in 1890 was .....11,240 Tax valuation, real 1, 1577,235

* These figures do not include merchants' or railway valuations.

INTEREST is payable in New York at Farmers' Loan \& Trust.
SCOTLAND CO.-County seat is Memphis.
LOANS- Bonds- When Due. $\begin{aligned} & \text { Assessment about }{ }^{1} 4 \text { actual value. } \\ & \text { State tax (per } \$ 1.000 \text {. } \\ & \text { L895 }\end{aligned}$ $41_{2}, \mathrm{~J} \& \mathrm{D}, \$ 347,000 \ldots .1902$ to $1917 \left\lvert\, \begin{aligned} & \text { State tax (per } \$ 1,000 \text { ) } 1895 . . \$ 2 \cdot 50 \\ & \text { County tax (per } \$ 1,000 \text { ) } \ldots \ldots .8 .00\end{aligned}\right.$ Bonded deb, Taxable wealth, $1896 \ldots .3,816,323$ Population in 1890 was $\quad 12,674$

SEDAI.A.- $\left\{\begin{array}{l}\text { P. D. HASTAIN, Mayor. } \\ W \text {. O. B. DIXON, Clerk. }\end{array}\right.$
Sedalia is in Pettis County.

| LOANS- <br> When Due. <br> REFUNDING- | School District Bonds$6 \mathrm{~s}, \$ 20,000$. |
| :---: | :---: |
| 2, J\&J, \$178,500....July 1, 1927 | $5 \mathrm{~s}, \$ 20,000 \ldots . . . . . . . .$. July 1,1909 |
| Subject to call, $\$ 25,000$ after | Subject to call at any time. |
| 902 and balance after 1907. | $5 \mathrm{~s}, \$ 30,000 \ldots . . . . . .$. July 1 , |
| Revenue Bo | Subject to call after July 1, 189 |
| , F\&A, \$8,000 . . . . . . . . Past |  | 1902 and balance after 1907 . after

REVENUE BONDS 6s, F\&A, $\$ 8,000 . . . . . .$. . Past due Subject to call after July 1, 1899 $7 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \quad \$ 9,000$ $\qquad$ Past due
GOLD.-All the bonds are payable in gold.
TAX FREE.-All bonds issued by this city are exempt from taxaINTEREST is payable in New York.
TOTAL DEBT, ETC.-City's total debt on Sept. 1, 1897, was
195,500 ; on March 20 , 1897, it was $\$ 198,500$; sinking fund assets, $\$ 26,770$; net debt, $\$ 171,730$. School District bonds are not obligations of the city
ASSESSED VALUATION in 1896 of real estate was $\$ 3,271,947$; personal property, $\$ 1,139,440$; total, $\$ 4,411,387$; city tax (per $\$ 1,000$ ), $\$ 12 \cdot 00$. Property is assessed at about 45 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 1897 (estimated) 22,000 .
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-
When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt Jan. 1, 1897.. } \$ 43,000 \\ & \text { Tax valuation }\end{aligned}\right.$ REFUNDING BONDS-
s, ......., 38 ,
Tax valuation 1896. Population in 1890 was.......2,698

VAN BUREN.-T. T. Crittenden, Jr., Clerk. This townslip is in Jackson County.
LOANS- Bospo Fhon Due, Tax yaluation, persomal. 8203,930 Rypunsucg Bowvs 1892 ,
 Raz valuaitor, real., INTEREST is payable at the Ninth National Bank, New York Clty.
VERNON CO.-Frank A. Parker, Treasurer. County seat is Nevada. The 84,000 of 8 per cent rallrond bonds are past dne, but have never been presented for payment, and the Treasurer has been unable to trice them.

58, sept., $8153,200 \ldots$...8ept. 1, 1908
88, J\&J, $4,000 \ldots$.... 4,1903 Subject to call at any time.
Internat la payable la New York.
Bonded debt Jso. 1, 1897.8157,200
Floating debt................ 20,000
ARIENSBURC, Warrensburs is in Johnson Co.
 S\%, Apr. 15, \$18,500.Apr. 15, 1910 Assesmment about \$3 actual valne gnlj, to call at any time.
INTEREST is payable by the National Bank of Commerce, Nuw York.

W ASHINGTON.-This township is in Franklin County. LOANS-- When Due. Total debt Jaly $1,1896 \ldots . .830,000$
 8ubject to call Sept. 1,1897. $\left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was.......2,725 }\end{aligned}\right.$

## WASHINGTON.-Sam. J. Axdrew, Co. Clerk.

 This to wnahip ia in Lasfayette County:LOANS
FUNDISG BON
Fivinise BoNDs- ..... $856,000, \ldots . . J u l y ~ 1,1910$
Subject to eall after July 1,1900
Ravundrac Bonds-
$58, \ldots . .824,000 \ldots .$. Aug 1,1910 Subjeet to cnll after Aug. 1, 1900 Bonded debt Jan. 1, '97. 890,000
Tax valuation, $1895 . \ldots ., 1,012,880$ Population in 1890 was.......3,048

## ADDITIONAL STATEMENTS.

In the table below we give statiatics regarding all minor civil diviover $\$ 10,000$ and which are not repreacnted amone the foregolng detailed reports. We add the population from the U. 8 . Censure of 1890 .

| Localion. | Bomided Debi. 8 | Assesied Fatualion. 8 | Rate of Int. $\%$ | $\begin{gathered} \text { P pu- } \\ \text { ralion. } \end{gathered}$ |
| :---: | :---: | :---: | :---: | :---: |
| Albany, Gentry | 19,000 |  | 6 | 1,334 |
| Austin Township, | 72,000 | 455,059 | 5 | 1,395 |
| Benton Township, Adair Co | 10,000 | 2,000,000 | 5 | 5,455 |
| Bethany, Harrison Co | 30,000 |  | 6 | 1,105 |
| Bolivar, Polk Co. | 12,000 |  | 5 | 1,485 |
| Brooktlela, Linn Co | 36,000 |  | 6.8 | 4,547 |
| Branswlek, Charito | 11,278 |  | 6 | 1,748 |
| Canton, Lewis Co | 13,000 |  |  | 2,241 |
| Clarksville, Pike Co | 31,500 |  | 5 | 1,186 |
| Clear Creek Township, Ooop | 16,000 | 278,318 |  | 1,888 |
| Clinton, Menry Co | 10,000 |  | $5 \pm 6$ | 4,737 |
| Coldwater Townshlp, Cass | 28,000 | 433,085 |  | 788 |
| Dent County ..... | 15,000 | 1,970,157 | 6 | 12,149 |
| Dolsn Township, Cass Co | 47,000 | 1,202,168 | 5 | 1,141 |
| De Eoto, Jefferson Co. | 35,400 |  | 6 | 3,960 |
| Everett Township, Cass Co | 25,000 | 297,091 | 5 | 934 |
| Freedom Township, Lafayett | 17,000 | 1,091,060 | $6 \times 5$ | 2,991 |
| Fulton, Callaway Co... | 16,000 |  | 6 | 4,314 |
| Frarrisonville, Casa Co | 12,000 |  |  | 1,645 |
| Flgginsonville, Lafaye | 17,000 |  | 6 | 2,342 |
| Highland Townahig, Lewis C | 15,000 | 441,119 | 5 | 1.712 |
| Holden, Johnson Co | 12,000 | 830,262 | 5 | 2,520 |
| Jedio Townalip, Knox Coce | 20,000 | 300,000 | 5 | 571 |
| Kahoka, Olark Co | 13,500 |  | 6 | 1,425 |
| Kirksville, Adair Co | 20,000 |  | 5 | 3,510 |
| LaBelle Township, Lewis Co | 36,500 | 797,041 | 6 | 2,201 |


| Location. Lathrop, Clinton Co... | Bonded Debı. $\$$ 13,500 | Assussed Talualuon. \$ | Rate of $1 r .2$ $\%$ | Population. |
| :---: | :---: | :---: | :---: | :---: |
| Liberty Township, Schuyler Co | 13,000 | 488,612 | 5 | 1,082 |
| Macon, Macon Co.. | 33,000 |  | 5 | 3,371 |
| Memphis, Scotland Co | 13,000 |  | 5 | 1,780 |
| Mineral Township, Jasper | 39,000 | 2,326,610 | 6 | 2,145 |
| Monett, Barry Co. | 15,800 |  | 7 | 1.699 |
| Mound City, Holt C | 14,000 |  | 6 | 1,193 |
| Ozark County | 17,000 | 1,021,292 | 5 | 9,795 |
| Peno Township, Pike Co | 32,000 | 809,310 | 5 | 2,204 |
| Plerce City, Lawrence Co | .50,900 | 795,808 | 5.66 | 2,511 |
| Plot Grove Township, Cooner | 18,500 | 378,327 | 5 | 1,788 |
| Plattsburg, Clinton Co | 21,400 |  | 6.85 | 1,634 |
| Polk Township, Cass Co | 52,000 | 530,000 | 5 | 1,267 |
| Prairie City Township, Bates C | 13,000 | 597,226 | 5 | - 710 |
| Princeton, Mercer Co........ | 16,500 |  | 5 | 1,410 |
| Rockport, Atchison Co....... | 12,000 |  |  | 1,934 |
| Salt Pond Township, Saline Co | . 33,500 | 1,200,000 |  | 2,843 |
| Sarcoxie Township, Jasper Co. | .41,500 | 5,57,400 |  | 2,532 |
| Shelby County. | 15,000 | 5,329,711 | 6 | 15,642 |
| St. Charles, St. Charles | 15,000 |  |  | 6,161 |
| Stanberry, Gentry Co. | 17,000 |  |  | 2,035 |
| Taney County | 22,308 | 947,506 | 6 | 7,973 |
| Vernon Townshıp, Clark Co | .21,300 | 85,600 | 6 | 682 |

## State of North Dakota.

DEbT, RESOUROES, Eto

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) - . . - 70,795 State Capital

Bismarck Governor (term exp. 1st Tues. Jan. 1899) - Frank A. Briggs Secretary of State (term ends 1st Tues. Jan. 1899) - Fred. Falley Treasurer (term ends 1st Tues. Jan. 1899) - 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, 1894, page 118 .
LOANS- When Due. Refundiva Boxis-(Con.)-

48, M6N, $\$ 106,000, \mathrm{Mar}$. 20,1921 hospital bomis
45, J\&J, $850,000 \ldots$ July 1,1914
$419 \mathrm{M}, \mathrm{M} 6 \mathrm{~N}, \$ 153,000 \mathrm{May}$
1,1902
41, MdA, 8153,000 May 1,1902
REYUNDING BONDS
48, JdJ, $\$ 38,600 \ldots$ July 1,1915
INTEREST and prinelpal of the above bonds are payable at the Chemical National Bank in New York.
TOTAL DEBT. -The following shows the state's bonded debt floating debt and sinkng fand on the dates named:

Bonded debt. $\qquad$ $180,000 \quad 130,000$ sinking fund $\qquad$ 130,000
20,000
ASSESSED VALUATION.-The state's assessed valuation (about ${ }_{3}$ actual value) has been as follows :

Total Ass'd State lax


Real Estate.
Personal Property.
$\$ 29.693 .262^{*}$ Valuation. per $\$ 1,000$. $1897 \ldots \ldots . . . \$ 63,778,231$
$1896 \ldots . . . . . .$.
$64,722,092$ $1896 . \ldots . . . . . . . . . . . . .64,722,092$
$1895.006,738$
$1894 . .$.
1893.
829.693 .262
$28,676,886^{\circ}$
$25,785,584$
above included ralluation of personal property for 1897 as given 1896 it was $\$ 7,886,030$. property to the amount of DEBT LIMITATION. The limitations to the debt-making power of of its Constitution. The provisions with reference to the matter are complete and stringent, and will be foumd on page 121 of the 8TATE And City Surflement of April, 1895.
POPULATION OF STATE.-The population of North Dakota has been as follows in the years named.
1890 ...182,719 1880_. 36,909 1870...*14,181 1860..*4,837

- This is total for both North and south 230,000 .

The increase of population in North Dakota in 1880-90, it will be seen, was 145,810 , equal to $395 \cdot 05$ per cent.

## -Cities, Counties and Towns

## IN THE

## STATE OF NORTH DAKOTA.

Note. - For reporls not given in alphabetical order among the fol lowing, sce "Addtional Stalements" at the end of this Stale.

BARNES CO.-County seat is Valley Cits.
Bonded debt Jam. 1, 1897. \$58,500 Tax valtation personal. \$999,061 Connty has no floating debt. Total valuation 1896....4, 177,482

 | Net deatuation, real.......3,170,714 | Topulation 1890 was. |
| :---: | :---: |
| Tax |  |

BISMARCK.-Bismarek is situated in Burleigh County. The bonds issued by the city are all exempt from taxation.
LOANS- When Due. Interest payable in New York, FUNDING May 1, 1901 Total debt (las. 88, Mi\&N, $89,000 \ldots . . .$. May 1, 1901
Interest payable in Bismarok. Interest payable in Bismarck. Net debit (last returns). 78, J\&J, $\$ 25,000 \ldots . .$. July 1,1903 Tax Tate (per $\$ 1,000$ )..... $1,585,182$


BURLEIGH CO．－County seat is Bismarck．
Bonded debt July 1，＇96．．$\$ 160,850 \mid$ Tax valuation，personal $\$ 419,202$ Floating debt．．．．．．．．．．．．．．． 2,264 Total valuation 1896．．． $2,965,722$ Total debt．．．
 Net debt，July $1,1896 \ldots 2, \ldots 2,160,503$
Tax valuation，real．．．． $2,429,505$

## CASS COUNTY．－$\left\{\begin{array}{l}\text { W．C．MacFadden，Treasurer．} \\ \text { G．W．WASEM，Auditor }\end{array}\right.$

County seat is Fargo．
LOANS－
When Due． Refunding Bonds－
D，
s，F\＆A，\＄24，000．．．．．．Feb． 1,190 Hospital \＆Poor FArM－
5s，A\＆O，$\$ 15,000$ ．．．．Oct．15， 1910 58, A\＆O，$\$ 15,000 \ldots$. Oct． 15,1910
Bonded debt Jan． $1,974,000$ $\begin{array}{lr}\text { Bonded debt Jan．1，＇97．} & \$ 64,000 \\ \text { Sinking fund．．．．．．．．．．．．} \\ 4,712\end{array}$
Net debt Jan． 1,1897
9，820，886
Tax valuation，personal $2,152,013$ Tax valuation，RR．．．． 749,777 Assessment State tax（per $\$ 1,000$ ）$\ldots \ldots . . \$ 4 \cdot 30$ County tax（per $\$ 1,000$
Population 1890 was
Population 1893 （lacal．．．．．．8，998

## DICKEY COU

County seat is Ellendale．
LOANS－$\quad$ When Due．
7 s ，July，$\$ 12,000$ ．．．July 6， 1900 Subject to call at any time．
SEED WHEAT－
Mar．13， 1898 subject to call． （14， 97 ，00 INTEREST on the bonds due in
In those due in 1898 at Ellendale．

EMMONS CO．－Edward Braddock，Auditor， County seat is Williamsport

LOANS－
When Due
NDING Bonds－
$7 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000 \ldots . . . \mathrm{July}$ 1， 1902
 and Chase National Bank，N．Y． Bonded debt Jan．1， $1897 . \$ 45,000$

## oating deb

TAX FREE．－All bonds of this county are exempt from taxation．
FARGO－\｛ $\begin{aligned} & \text { J．A．JOHNSON，Mayor．} \\ & \text { A．O．RUPERT，Auditor．}\end{aligned}$
Fargo is situated in Cass County．

| LOANS <br> Bridges， |  |
| :---: | :---: |
| Bridges，\＆c．， |  |
| Funding， | 34，000 |
| Refunding | 25，000 |
| Sewers， | 19，000． |
|  |  |
| Streets， | 9，000 |
| Water， | 40，000 |


| When Due． |
| :---: |
| $\ldots .$. |
| 1903 |
| $\ldots .$. |
| 1904 |
| .. |
| 1901 |
| $\ldots .$. |
| ... |
| 19013 |
| ... |
| 1902 |
| 1911 |

## Bo To To

Sinking funds．．．．．．．．．．．．．．．．．
Tax valuation real．．．．．．
Tax valuation，personal． Total valuation 1896．．．615，688 Assessment about $1_{3}$ actual vailue Total tax（per $\$ 1,000$ ）${ }^{\prime} 97 \quad \$ 60 \cdot 30$ Population in 1890 was．．．．．5，664 In addition to the above bonded debt there are outstanding $\$ 40,000$ of water bonds which were assumed by the city upon purchasing the works
ation．

GRAND FORKS－\｛ $\begin{aligned} & \text { JOHN DINNIE，Mayor．} \\ & \text { F．A．BROWN，Auditor．}\end{aligned}$
This city is situated in Grand Forks County

LOANS－ 78，Mar．，$\$ 50$ NDS－
FILTRATION BOND 68, M $\& S, \$ 40,000$ ． Funding Bonds 6s，A\＆O，$\$ 51,000$ ．．

When Due．
Mar．1， 1909 －
ept．1， 1914

Total debt Jan．1，1897．．\＄53，000 rax valuation，real．．．．．i 943，230 Total valuation $1896 \ldots 1,225,702$ Assessment about ${ }^{4} 5$ actual value． state \＆Co．tax（per \＄1000）．$\$ 11 \cdot 80$ Population 1890 was ment on property benefited，and are subject to call．
INTEREST on the bridge bonds is payable in Grand Forks；on the
BONDED DEBT on Jan．1，1897，was \＄259，000，including a water fund，$\$ 35,000$ ；net debt debt $\$ 20,000$ ；total debt，$\$ 279,000$ ；sinking valued in 1892 at $\$ 160,000$ ，and other property amounting to $\$ 96,000$ ； total city property $1892, \$ 256,000$ ．
EQUALIZED VALUATION in 1896 of real estate was $\$ 1,350,400$ ； 25 per cent or actual value．Tax rate $(\$ 1,000)$ in 1896 was $\$ 53.50$ is about 25 per cent or actual value．Tax rate（ $\$ 1,000$ ）in 1896 was $\$ 53 \cdot 50$ ． POPULATION in 1890 was 4，979；in 1880，1，705；［in 1897 （esti－
mated），12，000．

GRIGGS CO．－Iver Udgard，Treasurer．
County seat is Cooperstown．

78，June，\＄15，000．．．．．．June 1，1905
7 s ，Nov．，18，000．．．．．．Nov．5， 1905解

SEWER BONDS－
68，Jd．${ }^{\circ} 8,000$ ．．．．．．July 1， 1898 $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 30,000$ ．．．．．．July to 1901 （3，000 due yearly）to 1911 Water Works－

LOANS－When Due． $68, \mathrm{M} . \& \mathrm{~S}, \$ 30,000 . .$. Mar．1， 1904
$0_{2}^{28}$ ，A\＆O，$\$ 12,000 \ldots$ ．．Apr．1， 1899 REFUNDING WARRANTS－
6s，F\＆A，$\$ 20,000$ ．．．Feb．10， 1903

Bonded debt Feb．1，1897．．\＄62，000 County has no floating debt．
Sinking fund．
Net debt Feb．
Notal valuat．1，1897．．．．． 55,255 Assessment about $10 . . .1,888,042$ Total tax（per $\$ 1,000$ ）．．．．．．．． 32.00. Population 1890 was．．．．．．．．．．2，817 and jail refurding bonds is payable INTEREST on the court house auork；on the seed－wheat bonds by Gilman Son \＆Co．，New York，on
National Bank，St．Paul，Minn．

## J AMESTOWN－

Jamestown is situated in Stutsman County．
$\qquad$
7s，July 1，$\$ 5,000 \ldots .$. Mar．6， 1899 SCHOOL BONDS－
7 s, July $1, \$ 50,000 \ldots$ May 25,1907 SEWER BONDS（1894）
78，Semi－an．，\＄5，000．．．．1899－1914
WARRANTS－F every 5 years）．
7 s ，July $1,5,000 \ldots$ Mch． 22,1900 he refunding warrants at the First

Interest payable at Jamestown． Tax valuation 1895 ．．．．．．．． 867,00000 Assessment same as actial value． State tax（per $\$ 1,000$ ）1892 ．．$\$ 4 \cdot 70$ County tax（per $\$ 1,000$ ）
City tax（per $\$ 1,000$ ）
Average school tax．．．．．．．
Population in 1890 was．

KIDDER COUNTY
LOANS－When Due． $7 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 17,000 \ldots .$. May $^{2} 2,1902$
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}$,
9,000 $\begin{array}{lr}6 \mathrm{~s}, \mathrm{~J} \& J, & 9,000 \ldots . . \text { July 1，} 1911 \\ \text { 6s，J\＆D，} & 20,000 \ldots . \text { Dec．} 15,1914\end{array}$ Bonded debt July 1，1896．\＄52，000 Floating debt．． Total debt．．
$\begin{array}{ll}\text { Sinking fund．．．．．．．．．．．．．．．．．．．．．．．．．．．} & 55,785 \\ 1,514\end{array}$ National Park Bank，New York；on those due in 1911 at the Merchants＇ Exchange National Bank，St．Paul；on those due in 1914 at the Chase National Bank，New York．

## MORTONCOUNTY．－P．B．WIOKHAM，Treas．

## County seat is Mandan．

LOANS－When due． $\mid$ Bonded debt Jan．1，＇97．．$\$ 65,000$ 7s，Jan．，$\$ 5,000 \ldots$.

Jan．1． 1899
FUNDING BONDS－
．．．June1， 1898
Court House Bonns－
7 s, J\＆J，$\$ 35,000 \ldots .$. July 1， 1905
Interest payable in New York．
All issues exempt from taxation． Total debt Jan．1，1897．．．． 103,245 Tax valuation $1896 \ldots . .2,671,807$ Assessment about $3_{5}$ actual value． Population 1890 was．．．．．．．．．．4，728 Population 1880 was．．．．．．．．．．．． 200
Population in 1897 （est．）．．．． 7,000

## NELSON CO．－E．O．Engesather，Treasurer．

## County seat is Lakota．

LOANS－
When Due．
Floating debt
Total debt Feb．1， $1897 . . \quad \begin{array}{r}\$ 700 \\ \hline 103,700\end{array}$ do personal \＆RR． $1,394,638$ Total valuation 1896 ．．．．1，991，787 Assessment is ${ }^{4}$ actual value． Total tax（per $\$ 1,000) 1896 . \$ 14 \cdot 20$ Population in 1890 was．．．．．．．4，293
Population in 1897 （about）．．6，000 Population in 1897 （about）．． 6,000
by this county are exempt from 7s，A\＆O，$\$ 10,000 \ldots$. ．Apr．1， 1904 REFUNDING BONDS－
$6 \mathrm{~s}, \mathrm{~J} \& D, \$ 20,000 \ldots . . . \mathrm{June} 1,1915$ SEED GRAIN BONDS－
78，AdO，$\$ 17,000 \ldots$ ．Apr．1， 1900
Bonded debt Feb．6，＇97．．\＄63，000
TAX FREE．－All the bonds issued by this county are exempt from
INTEREST on the county bonds due in 1904 is payable at St．Paul，
Minn．；on all others at New York．
RAMSEY CO．－HENRY HALE，Auditor．
County seat is Devil＇s Lake．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Sinking funds．．．．．．．．．．．．．} \\ & \text { Net debt July，} \\ & \text { FUNDING BONDS－}\end{aligned} \quad\right.$ 33，740
7 s ，Mar．20，$\$ 15,000$ ．Mar．20，1900
$61_{2}$ s，M\＆S，$\quad 18,000$ ．Sept． 1,1902 $\begin{array}{llr}6 \mathrm{~m}, & \text { M\＆S，} & \text { 5，000．Mar．20，1910 } \\ \ldots . . & \text { M\＆N，} & 18,000 \text { May } 1,1915\end{array}$
Seed Grain Bonds－
7s，M19\＆S，$\$ 30,000$. Mar． 19,1900
Bonded debt July 1，＇97．$\$ 86,000$

INTEREST on the funding bonds is payable at St．Paul，Minn．；on
other bonds at Devil＇s Lake．
SARGENT COUNTY．－A．M．Groner，Treas． County seat is Forman．
LOANS－When Due，Tax valuation，real．．．．．\＄1，352，829 FUNDING 6 ，J\＆D，$\$ 38,000 \ldots .$. Dec． 1,1915 Total personal \＆RR．684，239 Int．paid at Chase Nat＇l B＇ 1,1915 Int．paid at Chase Nat＇l B＇k，N．Y． Bonded debt Feb．8， $1897 . \$ 38,000$ 607 State \＆Co．tax（per $\$ 1,000)$ ．$\$ 11 \cdot 00$ ret debt Feb．8，1897．．．37，392 Population 1897 about．．．．．．6，000

STUTSMAN CO．－A．M．Halstead，Treasurer． County seat is Jamestown．
LOANS－When due．Total debt．．．．．．．．．．．．．．．．$\$ 67,500$ ROAD AND Bridge Bonns－ 6s，g．J\＆J，$\$ 36,500 \mathrm{~g}$ ．July 1， 1903 6s，g．J\＆J，$\$ 27,000$ g．July 1,1909 Subject to call Juily 1， $1899 .!$
Interest payable in New York． Interest payable in New York． Bonded debt Jan．1，1897．．$\$ 63,500$
Floating debt．．．．．．．．．．．．．．． 4,000

Tax valuation，real．．．．．2，991，983 do personal\＆RR 817，235 Total valuation 1896．．．3， 09,173 Total tax（per $\$ 1,000$ ，est．）.$\$ 14 \cdot 00$ Population 1890 was．．．．．．．．．．．5，266 Population 1880 was．．．．．．．．．．．．．1， 007

## ADDITIONAL STATEMENTS．

In the table below we give statistics regarding all places in North are not represented among the foregoing detailed reports．We add the population from the U．S．Census of 1890.


## State of South Dakota.

DEBT, RESOUROES, Etc

Organized as a Territory (Act March 2, 1861) - March 2, 1861 Admitted as a State (Act Feb. 22, 1889)
Total area of State (square miles) State Capital,
Governor (till Tues. aft. 1st Mon. Jan. '99)
Nov. 2, 1889 76,620 Pierre
A. E. Lee Sec'y of State (till Tues. aft. 1st Mon. Jan. '99) Wm. H. Roddle Treasurer (till Tues. aft. 1st Mon. Jan. '99) - Kirk G. Phillips 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 AxD
CITY SUPPLEMENT of April, 1894 , page 120 . LOANB

CONSTMUTIONAL BosDs 4s, JkJ, $\$ 100,000 \ldots . . \mathrm{M}$
DEFICIENCY BoNDs
PENITESTA, 98,000 ....Apr. 1, 1905 $41_{\text {ge }} J 6 \mathrm{JJ}, 814,300$...May 1,1907 subject to call after May 1, 1897

 subject to call after May 1, 1897 | 48, J\&J, $107,500 \ldots . .8 e p t .16,1909$ |
| :--- |
| $48, \ldots \ldots . \quad 25,000 \ldots$. July |



SCHOOL AND COLLEOE BONDS-
$68, \mathrm{JkJ}, ~ \$ 3,600 . \ldots . \mathrm{July} 1,1905$ 5 subject to call at any time $5 \mathrm{~s}, \mathrm{~J} \& J, 10,000 \ldots .$. Dec. 31, 1903 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{I}, \mathrm{subject}$ to call at any time.

5 s, J\&J, $76,000, \ldots .$. May 1,1907 $\begin{array}{ll}\text { subject to call after May May } & 1,1907 \\ \text { subl }\end{array}$

LOANS-
6s, J\&J, $\$ 10,000$ Funding Bonds7s, J\&FT, 10,000 .... Revunding bonds $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 20,000 \ldots$.
SEWER BONDS-
to Aug. 1, 1898 Gis, J\&J, \$10,000.....July 1, 1909 INTEREST is payable at the Ch

When Due. July 1, 1898 y, 1907 Jan. 1. 1909

Floating debt
Total deb
$\$ 23,254$
113,304 et debt and cash 9,013 et debt Mar. 1, 1897 Tax val'ation, real \& RR Tax valuation, real \& RR. 95,02
732,15 Total valuation, $1897 \ldots 1 . . .299,605$ Assessment about ${ }^{3}$. actual value Total tax (per $\$ 1,000$ ) $\ldots \ldots . \$ 21 \cdot 00$ Population 1890 was. opulation 1895 was. Population 1895 was...3,182CHAMBERLAIN.B. G. Wattson, Auditor

anam is in brule county.
LOANS-

When Due.

ARTESIAK WELL AND BRIDGEFUNDING BoNDS- Jan. 15, 1911 WATER-WORK8 BO:DS- 1909 8s, $\mathrm{Mr} \dot{8} \mathrm{~S}, 821,000$.... Sept. 1,1899 Water debt (included) 21,000 Population in 1895 was......... 918
Population in 1890 was...... 939 INTEREST on $\$ 5,000$ of bridge bonds due July 15, 1911, is payable ;

## CLAY COUNTY.-F. . L. Hedin, Treasurer.

loating debt.
Total debt Mar. 1, 189 Tax valnation, real 1896. $\$ 300$ Tax valuation personal Tax valuation, personal.
Total valuation $1895 \ldots, 23,231$
221,723 49,800
162,492 Assessment about 4 actual 1,123 Total tax (per $\$ 1,000$ ) ....... $\$ 64 \cdot 00$
$\qquad$ U NIVERSITY BUILDING BoNDS65, J\&J, \$10,000.......Jan. 1, 1899 6s, JaJ, 12,000........ Bonded debud Net debt Jan. 15, 1897 18,000 Tax valuation, real ......2,204,226

INTEREST on all bonds is payable at the County Treasurer's office INTEREST on the A grtenttaral Collego and Malison Normal Sehool tional and Settlement bonds at the Seaboard National Bank in New York; on the $3 x_{2}$ per cent refunding bonds at the Chaso Natlonal Bank in New York; and on all other bonds at the Chemical National Bank n Now York.
BONDED DEBT on Sept. 1, 1897, was $\$ 1,011,600$; floating debt $\$ 75,000$; total debt, $\$ 1,086,600 ;$ sinking and other funda avallable for payment of bonded and floating debt, 4205,408 ; net debt Sept. 1,
ASSESSED VALUATION.-The State's equalized valuation has

## been as follows: Year. 1897 <br>  <br>  <br> 

In 1890 the total valuation wan $\$ 97,349,440$ Including real eatate $51,475,558$ and persomal property $\$ 45,866,882$.
DEBT LIMITATION,-Bouth Dakota has ineorporated into ite Comatitution very ntelogent provisions limiting the debt-making power of tho state and its municipalities. All these provishons are found in Article XIII, and are as follows.
8ECTION 1. Neither the state nor any county, townahip or muntclpailty shall loan or give ita credit or make donation to or in aid of auv of the poor, nor subacribe to or become the owner of the capitnl stock of any assoclation or corporation, nor pay or hecome reaponaible for vided, that the State may assume or piay such debt or corporation; proourred in time of war for the defense of the gtate. Nor ahall the state engage in any work of internal improvernent.
bsc. 2. For the purpoae of defraying extraordinary expensed and making publie improvementa, of to meet easual deffeits or fallure in rovenue, the state may contract dehta never to exceed with provioum debts in the aggremate $\$ 100,000$, and no greater indebtedness whall be meurred except for the purpose of repeling invasion, suppreaing in
smrection, or defendlag the State or the United states in wne and provistom shall be made by law for the payment of the interest annually, and the princlpal when due, by tax levied for the pirpose, or from other sources of revemue; whteh law providing for the payment of such interest and prineipal by such tax tax or othervfie shall be frrepealable wath such deht io paid; provided, however, the state of Bouth Dakota shall have the power to refund the Territorial debt Dasumed by the State of Bouth Dakota by bomids of the State of South
Sre. 3. That the Indebtelneas of the state of South Dakota, Itmited by section 2 of thia article, alhall be in addition to the debt of the Dakota.
SEC. 4. The debt of any comnty, city, town, school district, of other of the taxahle proporty theced fire per centum upon the asseased value of the taxable property therein. In estimating the amount of indebtindebtedreas contrnoted proor to tho sion may incur, the amount of whall be included.
8EC. 5. Any city, county, town, school diatriot or any other subdivision incurring indebtedness shall, at or before the time of so doling, provide for the collection of an annwal tax suffelent to pay the interest
and also the principal thereof when flue, and all lawis or orlinances and also the principal thereof when due, and all laws or ordinances thall be irrepealable until such debt he pald of principal of any debt POPULATION OF STATE
POPULATION OF STATE.-The population of South Dakota has been reported as follows in the years named.
$1895.330,975 \quad 1890.328,808 \quad 1880.98,268 \quad 1870 . * 14,181 \quad 1860 . * 4,837$
*This in the total for both North and South Dakota.
The increase in South Dakota in the decade between 1880 and 1890 , it
will be seen, Wha 230.540 or $234-60$ per cent.
will be seen, wha 230.540 or $234 \cdot 60$ per cent.

## Cities, Counties And Towns IN THE

STATE OF SOUTH DAKOTA.
For reporte not given in alphabetieat order among the following, see
Adtithonat statemen's" at end of this state

This city is sitasted in Brown Coanty.

CUSTER COUNTY.-Counts seat is Custer.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Floating debt............. } \$ 28,958 \\ & \text { Sindine fonds }\end{aligned}\right.$ 10s, Mar, an., \% \& , 450. July $1,1899 \left\lvert\, \begin{aligned} & \text { Sinldng funds } \\ & \text { Tax valuation 1896............... } 892,30^{2}\end{aligned}\right.$ 78, Apr ant, 34,390 tive 1,1900 68, M\&N, 20,000, May 10, 1906 REPTNDING Bonds-
Tntern, $\$ 20,000$...May 10, 1901
Interest payable at Custer:
Bond. debt July 1, 1896. $\$ 74,151$
DAVISON COUNTY - Wm. M. Smith, Treas. County seat is Mitchell. LOANS
78, J\&J. $87,350 \ldots \ldots$ July 1,1905 $68, \mathrm{M} \mathrm{\& N}, 28,000 \ldots$....Nov. 1,1914 6s, AdO, $20,000 \ldots . .$. Oct. 1, 1915 Bonded debt Feb, 1, ${ }^{197,} \$ 55,350$ Tax valuation, pers'1... 8339,273 State \& Co. tax (per $\$ 1,000$ ). $\$ 7.00$
Population 1895 was......... Population 1880 was.........6.6814 INTEREST on the 7 per cent bouds and on the 68 of 1914 is pay able at the Connty Trea
OPTIONAL-All bonds are subject to call; the 78 at any time and the 68 ten yeara before maturity:
GRANT COUNTY-N. Forsberg, Auditor.
County reat is Millbank.
LOANS- When Due. Total tax (per $\$ 1,000$ ) '96. $\$ 16 \cdot 30$ $51 \mathrm{gs}, 894,000 . . . . . .$. Apr. 6, 1916 Tax valuation, real '94. $\$ 1,457,258$
 Bonded dobt Fob. 0,97 .. 894,000 Population in 1897 (est.) ...10,000


## LAWRENCE CO.-J. B. Welch, Auditor.

 County seat is Deadwoon. Bonded debt Jan. 1,'97.. 8544,350 Ploating debt .....13... 11,360Total debt Jan. $1,1897 .$.
555,710 Bonds are exempt from tarntion. conds are exempt from taxation. State \& Co, tax (per $\$ 1,000$ ). 36.00 Tax valuation, real ... $\$ 3,43$ in 884 Population 1895 was .......14,345 Tax valuation, person' . . 847,607 Population 1880 was $\ldots \ldots .13,248$ TAX FREE-Bonds of this county are exempt from taxation.

MARSHALL CO.-S. E. Forest, Treasurer County seat is Britton
LOANS-

 Bonded debt Aug., 1897 July 1,1907 Population in 1895 was.......503 Floating debt.............. 26,000 Total debt Aug., 1897...... 60,500

## MEADE COUNTY

## LOANS- BONDS

10s, March, $\$ 24,500$...Jnly 1, 1899 5s, M\&N, 107,500 ... May 1, 1907 Sublect to call at any time,
Interest on 10 p. c. loan pald at Interest
Deaderent on 5 at To in Mor
Bank, New York. Fourth National
MINNEHAHA CO-W. County seat is Sioux Falls.
LOANS Los, A HOUSE BONDS 42 ga, A\&O, $40,000 \ldots$ Apl. 1,1904 REFUNDING BoNDS58, A\&O, $\$ 9,000$.......Feb. 1, 1900 Triterest patable in New Yorlk
Bonded debt Jan. 29,97 . $\$ 89,000$ Tax valuation, person'1. 1,301,460 State \& Cortax (per $\$ 1,000) .812 .00$ State \&Co.tax (per \$1,000).813.00
Popnlation 1895 was..... 21.468 INTEREST on the refrnding bonds is payable at the Chemical National Bank, N. Y; on the court-house bonds by Mersrs. Farsou,
Leach \& Co., New York City,

MITCHELL_ $\left\{\begin{array}{l}\text { THOMAS FULLERTON, Mayor } \\ \text { H }\end{array}\right.$
Mitchell is situated in Davison County.

LOANS- When Due. | Total debt Feb. 10, 1897. $\$ 76,000$ $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 5,000$
SCHOOS $\$ 5,000 \ldots$
SOHOOL BONDS-
$7 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 6,000$
WATER BONDS-
$7 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 15,000 \ldots$. Sept. 1, 1904
s, Midect to call at any time.
Sub, F\&A, $\$ 50,000 \ldots .$. Aug. 1, 1906 s, F\&A, $\$ 50,000 \ldots .$. Aug. 1,
Subject to call at any time.
Interest payable at City Treasury. $\left\lvert\, \begin{aligned} & \text { Po } \\ & \text { Po }\end{aligned}\right.$ Water debt (included)... Tax valuation, real. Tax valuation, personal. Total valuation $1896 . .$. Real valuation.
Total tax (per $\$ 1,000$ ). Population in 1895 was. Population in 1890 was..
Population in 1897 (est.)

PENNINGTON CO.-P. F. McMAHON, A'ditor County seat is Rapid City.
LOANS- When Due.
0s, March, $\$ 18,450$... Mar. 1, 1899 7 s, July, $\quad 19,400 \ldots$ July 1, 1903 6s, M\&S', $\quad 20,000 \ldots$ Mar. 1, 1907 Bonded debt Apr. 1, 1897. 857,850 loating debt................... 155,000 Siuking fund $\qquad$ $212, \times 50$
4,234 Net debt Apr. 1, 1897 ... \$208,616 Tax valuation, real.......1,457,453 Total valuation in $1897.736,000$ Assessment same as actual value Assessment same as actual value.
State tax (per $\$ 1,000) 1897 \ldots \$ 4.00$ State tax (per $\$ 1,000) 1897 \ldots \$ 4 \cdot 00$
County tax (per $\$ 1,000$ ) ....17:20 County tax (per $\$ 1,000$ ).
Population in 1895 was Population in 1895 was.. $\$ 76,000$
65,000
623,451

INTEREST on the funding bonds due in 1899 and 1903 is para40 INTEREST on the funding bonds due in 1899 and 1903 is payable New York.

RAPID CITY.-E. L. Hurlbut, Auditor.
Rapid City is situated in Pennington County.
LOANS- When Due. |Total debt Mar. 1, 1896.. \$172,453 7 s, J\&J, $\$ 51,000 \ldots . .$. July 1, 1905 Tax valuation, personal. 166,679 $7 \mathrm{~s}, ~ J \& J$,
$\$ 51,000 \ldots . . . J u l y ~ 1, ~$
Subject to call. $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 40,000 \ldots . .$. Aug. 1, 1906 Total valuation 1895..... 851,133 $6 \mathrm{~s}, \mathrm{M} \& \dot{N}, 5,000 \ldots . .$. May 1, 1911 Assessment same as actual value. Bonded debt Mar. 1, '96...\$96,000 $\quad$ Total tax (per $\$ 1,000$ ) ...... $\$ 50 \cdot 40$ Water debt (included) ..... 51,000 Population 1890 was.. Floating debt (about)....... 76,453 Population 1896 (est.)
INTEREST on the 6 per cent bonds is payable at the Hanover Bank, New York City; on others at Rapid City, S. D.
SIOUX FAILS.- $\begin{aligned} & \text { A. H. STILES, Mayor. }\end{aligned}$ Sioux Falls is situated in Minnehaha County.

LOANS-
BRIDGE BONDSBRIDGE BONDS-
7s, Nov., \$12,000.. 7 s, Nov., $\$ 12,000 \ldots .$.
6s, July,
$8,000 \ldots$ 6s, Junding Bonds8, July, 35,000... 7 s , Jan., $10,000 \ldots$ 7s, Aug., 17,500.. 5s, J\&J,178,500. RAilroAD Am Bo........... 1, 1905 0s, A\&OAD AID BONDS- $\$ 20000$, 1910 7s, MdO., $\$ 20,000 \ldots$ Apr. 1, 1898

78, | $\$ 20,000 \ldots .$. Apr. 1, 1898 | $\begin{array}{l}\text { Population in } 1890 \text { was..... } 10,177 \\ \text { Population in } 1880 \mathrm{was....} 2,164\end{array}$ |
| :--- | :--- | INTEREST on the 10 per cent ailroad aid bonds is payable at the due in 1903, at the City Treasurers's ottice; on the 5 per cent funding bonds at Seaboard National Bank, New York, and interest on all other bonds at the Chemical National Bank, New York.

## TURNER CO.-F. K. Berry, Treasurer.

ounty seat is Parker.
LOANS-
COUNTY BONDS6s, J\&J, $\$ 20,000 \ldots$ July 7, 1907 Tax valuation, real $1897 . . \$ 20,000$ Tax valuation, pers'l.

When Due. $\mid$ Bonded debt

Bonded debt Jan. 1, '97. \$341,000 Net debt Jan. 1, 1897.... 20,000 Tax valuation, real ... 321,00 Tax valuation, personal. 633,975 | Tax valuation, personal. | 633,975 |
| :--- | :--- |
| Tax valuation, railroads. | 86,630 | Total valuation $1896 \ldots .2,967,440$ Assessment about $1_{4}$ actual value Tot.tax rate (per $\$ 1,000$ )'96. $\$ 38 \cdot 50$ Population in 1895 was.. New York.

Nov. 1, 1903 Nov. 1, 1903
.July 1, 1906 July 2, 1908 Jan. 1,

W A TERTOWN.-This city is in Codington County Total debt Aug., 1897... $\$ 130,000 \mid$ Population in 1895 was......2,709 Real valuation (estim’d). $2,400,000 \mid$ Population in 1880 was........ 746

Y ANKTON CO.-A. W. Petterson, Treas. County seat is Yankton

LOANS-
When Due.
RAN
2s, M\&N, $\$ 314,700$. May 1,1913
Subjeot to call at any time Total debt Feb. 13, 1897 any time. Tax valuation, real......3,481,339 INTEREST on above bonds is payable at the Chemical National

Tax valuation, personal $\$ 535,451$ Total valuation 1896... 4,017,290 Assessment about $1_{3}$ actual value. Population in 1895 was.... 11,305 Population in 1890 was. $\quad 10,444$

## ADDITIONAL STATEMENTS.

We give below the bonded debt and cash in treasury on July 1, 1897,
the assessed valuation for the same year and the population according the reports.

| Aurora County <br> Beadle Gounty. <br> Bon Homme Count <br> Butte County. <br> Campbell County.. <br> Clark County. <br> Codington County. <br> Day County. <br> Deuel County. <br> Douglass County. <br> Edmunds County.. <br> Fall River County. <br> Hanson County. <br> Hughes County..... <br> Hyde County. $\qquad$ <br> Lake County....... <br> McCook County. <br> Miner County. <br> Potter County <br> Roberts County <br> Sully County <br> Union Councy <br> Walworth County... |
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Walworth County.

| Bonded | Cash in | Assessed |
| :---: | :---: | :---: |
| Debt. $\$$ | Treasury. | Valuation. \$ |
| 26,000 | 23,012 | 1,769,597 |
| 50,000 | 19,416 | 3,531,287 |
| 52, 100 | 13,046 | 3,124,732 |
| 16,793. | 3.474 | 585,429 |
| 23,000 | 4,678 | 860,101 |
| 11.000 | 17,306 | 2,394,265 |
| 35,000 | 31,418 | 3,221,071 |
| 15,000 | 17,547 | 2,534,032 |
| 11,500 | 17,381 | 1,960,911 |
| 19,000 | 7,127 | 1,321,124 |
| 31,000 | 8,246 | 1,688,144 |
| 40,000 | 9,410 | 1,403,994 |
| 20,000 | 6,238 | 1,828,681 |
| 168,000 | 9,571 | 2,410,123 |
| 25,000 | 5,915 |  |
| 30,000 | 18,503 | 2,629,512 |
| 20,000 | 33,593 | 2,404,966 |
| 10,000 | 19,811 | 2,064,506 |
| 10,000 | 7,794 | 1,114,649 |
| 32,000 | 6,269 | 1,019,495 |
| 12,000 | 7,549 | 1,197,079 |
| 15,000 | 28,620 | 2,967,963 |
| 10,000 | 2,433 | 666,714 |

Popu-
lation.

# State of Nebraska. 

DEBT, RESOUROES, Ftc.

Organized as a Territory (Act May 30, 1854)
May 30, 1854
March 1, 1867 Admitted as a State (Act April 19, 1864)

76,840
Total area of State (square miles)
Lincoln
Governor (term exp. Th. aft. 1st Tu. Jan. '99) Silas A. Holcomb Secretary of State (till Thur. aft. 1st Tues. Jan. '99) W. F. Porter Treasurer (till Thurs. after 1st Tues. Jan. '99) John B. Meserve 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.
It was reported early in the year that the State had a floating debt of $\$ 1,600,000$. The table below shows the bonded debt as it stood before the $\$ 449,2678$ per cent bonds fell due on April 1, 1897.

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- Sept., '96. | $\begin{array}{r} \text { Dec. 1, }, 94.94 \\ \$ 223,000 \\ 326,267 \end{array}$ | $\begin{array}{r} \text { Dec. 1, }, 92 . \\ \$ 223,000 \\ 326,267 \end{array}$ |
| :---: | :---: | :---: |
| Bonds outstanding ........... $\$ 123,000$ |  |  |
| Bonds in permanent school fund 326 |  |  |
| Total funded debt............ $\$ 449,267$ | \$549,267 | \$549,267 |
| Resources- Cash in treasury ............... $\$ 318,000$ | \$280,191 | \$196,703 |
| Delinquent sink'g fund,taxes, \&c. 280,190 | 258,880 | 153,158 |
| Total resources ............... $\$ 593,190$ | \$539,071 | \$349,861 |

PERMANENT SCHOOL FUND. - In addition to the $\$ 326,267350_{i}$ State bonds mentioned above, the school fund holds: cash, $\$ 452,291$, United States bonds, $\$ 15,000$; sundry State of Nebraska county bonds $\$ 3,121,842$; total of all, $\$ 3,589,133$.
ASSESSED VALUATION.-The total assessed valuation (about 25 per cent of true value) and tax rate per $\$ 1,000$ have been :

| Years. | Total Assessed | Ta |  | Total Assessed | Tax rate |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Years. |  |  | 1887 | 66 | per $\$ 1,00$ |
| 1895 |  |  | 1886 | 143,932,570 | 7621 |
| 1894 | 183,717,498 | $\$ 684$ | 1884 | 126,615,886 | 76912 |
| 1893 | 194,733,124 | 649 | 1883 | 110,543,644 | 740 |
| 1892 | 186,432,376 | 700 | 1882 | 98,537,475 |  |
| 1890 | 184,770,304 | 624 | 1881 | 93,142,456 |  |
| 1889 | 182,763,538 | 650 | 1880 | 90,499,618 |  |
| 1888. | 176,012,820 | 750 | 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 deficits 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 April, 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 94,150 or $326 \cdot 45$ per cent; in 1870-80 329,409 , or $267 \cdot 83$ per cent; in 1880-90 606,508, or $134^{\prime} 06$ per cent.

## Cities, Counties and Towns

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, Treas. County seat is Hastings.
LOANS- When Due. Valuation, etc.

5s, ....... $\$ 64,000$..July 1, 1909 Subject to call after July 1, 1899 5s, ....... $\$ 125,000$..May 1, 1908

Valuation, etc.
Total debt Jan., 1897... $\$ 189,000$ Sinking fund............ 70,000
Tax valuation real Tax valuation personai $1,047,886$ Total valuation 1896... $2,660,532$ Population in 1890 was.....24,303 Population in 1880 was..... 10,245

CASS COUNTY．－A．R．Eikenbart，Treasurer． County seat is Plattsmouth．

LOANS－Wount House bonds，When Due．
5s，Jan．，$\$ 80,000 \ldots . . . \mathrm{Jann}^{1}$ 1， 1910 Subject to call aitter Jan．1， 1900 Bonded debt Jan．1，1897．．$\$ 80,000$ $\left\lvert\, \begin{aligned} & \text { Sinking tund ．．．．．．．．．．．．．．，} 1,200 \\ & \text { Tax valuation，real．．．．．．2，730，570 }\end{aligned}\right.$
ax valuation，personal．$\$ 1,571,295$ cotal valuation 1896 ．．．4，301，865 tate tarnt about 16 actual value． County tax（per $\$ 1,000) \ldots . . .812 \cdot 50$ Population in 1890 was．．．．24，080

INTEREST on all bonds issued by this county is payable in New York．

CENTRAL CITY．－$\left\{\begin{array}{l}\text { C．W．LEMASTERS，Mayor．} \\ \text { S．GUMSTOCK，Treasurer．}\end{array}\right.$
County seat of Merrick County．
LOANS When Due．
When Due． $\mid$ Total debt Feb．1， 1897.
Tax valuation，real Th．．．．$\$ 30,000$

## AURORA．－This eity is in Hamilton County．

LOANS
When Due
Aurora Precinet Ratlroad $6 \mathrm{G}, \mathrm{JEE}, \mathrm{S} 25,000$ ．．．．．Aug．1， 1908 ss，Avo，to call at any time．$\$ 7,000$ ．．．．．．ct．1， 1911 Subject to call at any time． AURORA SCHOOL DISTMET－
65，．．．．．．．，\＄5，000 ．．．．July 1， 1909
$88, \ldots . . .$. ．$\$ 8,000$ ．．．．Jan．1， 1900 Total debt（lact returns）．$\$ 32000$ Total tax（per 81,000 ）．．．．．\＄8．9．71 Population 1890 was
$\qquad$ Population in 1895 （est）．．．．．．2，500

BEATRICE．－Beatrice is the county seat of Gage County． The K．C．\＆B．RR，bonds are in litigation．
LOANS－When Due． $65, F \& A, \$ 3,000 \ldots$ ．．．．Aug． 1,1912 6s，Mid8，$\$ 8,000$ ．．．．．．sept．7， 1905 65，and．， 88,000 ．．．．．．Ang． 1,1897 6s，Mces， 88,000 ．．．．．sept． 7,190 CURRISG BOND $68, \mathrm{M} \& \mathrm{~N}, \$ 50,000$ ．．．．Nov． 1,1900 subject to call at any time．
65, Jam． 88,500 ．
68，Jan． 88,500 ．．．．．．Jan．1， 1910
6s，Jan，$\$ 16,000$ ．．．．．．Jan．2，1911 Subject to call at any time．
Gu．Dee 80000
（\＄10，000 dne Ytili．．Dee．1， 1897 6 6，J\＆D $, \$ 20,000$ ，June 1， 1000
64，subject to call at any thme
－12060 Jan．1， 1910
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 19,000$ ．．．．．．July 1,1910
$6 \mathrm{~s}, \mathrm{FkA}, \$ 5,000$. at any time Ang． 1,1910
$65, \frac{M}{2} \mathrm{~S}, \$ 4.000$ ．．．．．Nov， 1,1911 68，ana．， $88,000 \ldots . .$. Ang． 1,1899
68 ，unn．， $15,000 \ldots .$. Aug． 1,1900 6s，ann．， $15,000 \ldots . .$. Aug． 1,1900
$6 s$, ann．， $6,160 \ldots .$. Sept． 1,1900 6s，anm．， $\begin{array}{r}6,160 \ldots . . . . \text { sept．1，} 1900 \\ \text { is，ann．，} 24,138 . . . .{ }^{\text {June }} 1,1901\end{array}$ 6s， $\operatorname{azn}$ ．， $7,200 \ldots . .$. Dec．1， 1901 WATER WOHKS BOSDS sulject to cali at any．time． 68, July，$\$ 10,000$ ．．．．．July 1， 1910 58, MkS． 835,000 ．．．．．Nov，2， 1911 subject to call at any time．
ByATMiCR BCHOOL DIST．Bonds．
6s，JkD，$\$ 21,000 \ldots . .$. Dec． 1,1897 （si，000 due yearly）to Dec．1， 1917 is， 8500 dur yoarly）．Oct．1． 1898 to 68，…．．． 824,000 ．．．．．．．．．．．．． 1899 （81，000 dne yrty）to Aug．1， 1919 si， 000 due yearly to to Sep． 1,1901 Bkithon Precisct Loins－ Rallroad Bonds－
，．．．．．．．$\$ 20,000$ ．．．．．
INTEREST is payable by Kountze Bros．，New York City
TOTAL of straight eity bonds on Jan，1897，was 3390,000 ；floating devt， 20,000 ：total debt 8415,000 ，of which water debt was $\$ 125,000$ tote from the city debt was 570.000 Feb．1，1892，whleh is entirely sepa－ rate from the city debt，was $\$ 70.000$.
POPULATION in 1890 was 13,836 ；in 1880 was 2,447 ．
BLAIR．－\｛M．D．BEDAL，Mayor，
County seat of Washington County．

LOANS－
68，JEJJ， 25,000 ．．．．．．．July 1， 1900 subject to eall at any tme
7s，Ang．，$\$ 20,000 \ldots$ ．．．．Ang．10，1905 grblect to call at any time Total debt Fob．1，1897．．．$\$ 25,000$

Tax valuation，real．．．．．．．．$\$ 157,685$ Tax valuation，personal．．79，302 Total valuation 1806．．．．．236，987 Total tax（per 81.000 alue otal tax（per 81,000 ．．．．$\$ 59-29$ k Population 1880 was．．．．
Population 1894 （estimated） 3,000
號
TAX FREE，－Bonds of this clty are exempt from taxation．
BOONE COUNTY．－D．J．Poynter，Treas． County seat is Albion．

LOANS－Bond When Due
5s，May， 825,000 ．．．．．．．May 1， 1916 subject to call after 1006 ．
Rathroab bonds
83，Jan．， 833,000 ．．．．．Jan． 7,1901 Bonded debt Jan． 1,1897 Y York．
Floatinedelit ．．．．．e． 8,000 The assessed valuation of proper the actral value．

BOYD COUNTY．－E．G．Barnum，Co．Clerk County seat is Butte．

## LOANS－ <br> When Duce

Fundivg Boyds
Subiect to coll ata．Jan．2， 1915
Intereat payable at County

## BUFFALO COUNTY．－County seat is Kearney．

 LOANSBh MaE \＆RR．BosDe－ Court Hovse Bosps
59，JeJ， 843,000 ． subject to call after Jan． 1,1900 MDESG
$\frac{78}{58}$ ，MCE， 8 ， 25.000 ．．．．May 1， 1900 subject to call at ．．．Jnn．1， 1908 INTEREST is at any time．

Total debt．
$.864,000$
Sinking tun
10,000
Net debt Jan．1，1897．．．．
10，000
Max valuastion，real ．．．．．．1，052，387 Tax valuation，personal． 309,210 Tax yaluation，raliroads． 180,959 Total valuation $1896 \ldots . . .1,542,565$
Totat tax（per 81,000 ． Tat tax（per 81,000 ）．．． $28 \cdot 875$ FLOATING DEBT is in the form of registered county warrants

## BURT COUNTY．－J．T．PIPER，Treasurer．

## Comuty reat is Tekamal．

LOANS－
When Dus．
G4，JeJ，\％ Total delut Mar．1897．．．$\$ 105,000$
ax valuation，real．．．．．．2，100，719
INTEREST is payable by Kountze
BUTLER CO．－Frank E．Diefendorf，Co．Cl＇k． County sent is David City．
LOANS－
COUAT HoUse Bosds－When Due．
 59，JdJ． $25,000 \ldots .$. July 1， 1909
RETUXDIRO BOKDS

TAX FREE，－All bonls of this connty are exempt from taxation．
$1,1908 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { wae．．．．．222，162 } \\ & \text { Population in } 1880 \text { was．．．．．} 7,531\end{aligned}\right.$
Kearney，Neb．

Tax valuation，personal．\＄631，232 Total valuation 1895 ．．．．2，731，95 Total tar（per s1，000）．．． $21 \cdot 08$ Population 1890 was．．．．．．．．．．11，069
Population 1596 （est．）．．．．．．15，000 Tros，New York City Vet flebt Julvic． $189 . . . .$. Total ratuaty 1， $1897 \ldots .$. A sseasment abt 157，．．．．2，245，292
 Popalation 1890 Was．．．．．．．．．15，454 （last retarms）．218，81 Imaing fund．．．．．．．．．．．．．．．．40，783 Tax valuation $1894 . . . . . . .3 .398,343$ Assessment about 1 actual vaius． County tax （per $\$ 1,009$ ）
Stite
Pomulation in 78.000 ）．

Duty are exempt from takation G MREN \＄10．000 $63_{2}$ MdEN $\$ 10,000$ ．．．．．Nov． 8,1918 subjeot to call after Nov．8， 1898 WATER WORK8 6 ，MdN，$\$ 20,000 \ldots$ Nov． 8,1908 Subject to call at any time． Tax valuation，personal． Total valuation 1896 ． Tax rate per $\$ 1,000$ ）．．．．．．．．．．$\$ 22.00$ Population in 1890 was．．．．．．．1，368 INTEREST is payable in New York City．

COLUMBUS．－Columbus is in Platte County．

| hen | Total debt（last returns）．．．$\$ 73,000$ |
| :---: | :---: |
|  |  |
|  | Assessment about $1_{6}$ actual value． |
|  |  |
|  | Population | Brimor Rosns any time．

68, Mar $1,09,000$
May 1， 1909
6s，Dec，1， 30,000 ．．．．．．．．Dee．1， 1917

## CUMING CO．－J．F．Zajionk，Treasurer．

West Polint is the county seat．

REGHANGE BosDS
REFUNDLYG Bosids－
$1_{28}$, AdeO，\＄65，000 ．．．．Oct－ 1810 Snbjeot to call after 1900 － 1910 Whas Pr．PRECTNOT BOSDs，（ref ） 65，J．AJ，$\$ 80,000 \ldots . . . J \mathrm{Jay}$ 1， 1915 Subjeet to call after July 1． 1905 Bonded debt Jan．，1897．．．．$\$ 65,000$ Floating debt．．．．．．．．．．．．． 5,000

## DAKOTA COUNTY．－County seaf is Dakota．

LOANS $\quad 1896$ When Due．Tax valuation 1894．．．．s．$\$ 1250,000$ Bownea debt Jan．， $1896 . . \$ 125,000$ Assessment ahout $1_{3}$ actual value． Total debt ．．．．．．．．．．．． 20,000 State tax（per $\$ 1,000$ ） $92 . . \$ 7 \cdot 375$
 Net debt Jan．，1896．．．．．．．．．140，000 $\left\lvert\, \begin{aligned} & \text { Poputation in } 1890 \text { was ．．．．．} 18,380 \\ & \text { Population in } 1895 \text {（est．）．．．．} 10,000\end{aligned}\right.$ INTEREST is payable at Farmers＇Loan \＆Trust Co．，New York，and at State Treaswrer＇s offec，Lalncoln，Neb．

DODGE COUNTY．－N．P．Nelson，Treasurer． County seat is Fremont．
LOANS－

## When Due．

4128，JK D， 855,000 ．Dee．15， 1910 8，Mar．1，$\$ 10,000$ ．．．．Mar．1， 1902 54, J\＆J． 850,000 ．．．July 1， 1909 anblect to eall after July 1， 1899 REFOXDING：
$58, J \& J J, \$ 100,000 \ldots . . J u l y, 1,1910$ Total debt Jan．1，1897 ．．\＄215，000 Total valuation 1896．．．．3，051，107 County tax（per $\$ 1,000$ ）＇ $96.822 \cdot 00$ Population 1890 was．．．．．．．．19，260 Population 1880 was．．．．．．．．．．．11，263 subject to call after July 1， 1900

Total debt Jan．，1897．．．$\$ 70,000$ Precinct bonds（add＇）．．． 30,000 Total valuation 1896．．．2，104，938 Assessment about 15 aotual value．
Btate tax（per $\$ 1,000$ ）．．．．．．． $87: 375$ Comnty tax（per $\$ 1,000$ ）．．．．．$\$ 15 \cdot 50$ Population 1896 （est．）．．．．．．．．15，000 Population 1896 （est．）．．．．．．．12，000

Population 1895 （est）．．．．．．．．．26，26，000
INTEREST is payable by Kountze Bros．，New York City．
DOUGLAS CO．－Geo．Heimrod，Treasurer．
The county seat is Omahn．

## LOANS－W

 410s，Jd．J， $8150,000 \ldots$ ．．．Ju 4 Las，Jd．J， $8150,000 \ldots$.REFUSDISG BosDs 5s，J\＆J，\＄268，000．．．． 5s，JidJ， $158,000 \ldots . . .$. July 1,190 $4^{1},{ }_{2} 8$ JdeJ， 110,000 ．．．．．July 1,1911 Subject to coll after July $1,1,1905$ Interest payable in New Y ork Gity． Bonded debt Sept．1，97．\＄695，000

Flonting debt．．．．．．．．．．．．$\quad 85,000$ Totalydebt Sept．1，1897 760,000 Tax valuation，personal $3,905,470$ Total valuation $1897, \ldots 21.070,973$ Assessment about ${ }^{18}$ actual value State \＆co． $\operatorname{tax}$（per M．）＇97．$\$ 24 \cdot 45$ Popmlation 1890 was．．．．．．．158，008 Population 1897（est．）．．．．．．158，000

## FAIRBURY．

LOANS－When due．
CITX HALI，Bosbs－
Total city debt Jani．1，＇96．$\$ 33,000$
Sinkin fimd． $53, J d \& D, 85,000 . . .$. Dee．1， 1900 68，July，$\$ 10,000$ ．．．．．July 1， 190 － 68，J．J．J． 11,000 ．．．．Jept 1,1907 Sibleet to call after Sept．1， 1897 Fairbury Precinct－
RAILBOAD AmD－
RAichoad AmD－
6s，Ian． 1,1907
\＄ubject to oall after．Jan． 1,1897
INTEREST on city bonds is payable by Kountze Bros．，N．Y．City．
EAILS CITY．—J．L．Slooum，Mayor．

## County seat of Richardson County

LOANS When Due．School BoNDS－
1910 5s，J\＆J，\＄25，000 ．．．．．．．J11y 1， 1907


Total debt Feb．1，1897．．． 864,500

68，MEN，\＄9，000 68，MaN， $89,000 \ldots .$. May 1,1908 58，subject to call at any time．
$\qquad$ Assessment abont 1．．．．．．．360，000 Assessment about 1 fretual value．
Total tax（per $\$ 1,000$ ） $96 . .856^{\prime} 725$ Total tax（per\＄1，000）＇96．． $856^{\prime} 725$
Population 1890 was．．．．．．．．．2，102 Population 1890 was．．．．．．．．．． 18,102
Population 1880 was．．．．．．．．． 1,583
Population 1898 （about）．．．．．3，000
INTEREST is payable by the Treasurer of Richardson County．

Sinking fumd．．．．．．．．．．．．．．．．．7． 7,895
Net eity debt Jan．1， $96 . .25,105$ Tax valuation，real．．．．．．．．．246，136 Tax valuation，versonal．．．113，223 Assessment about 14 actual value． Population of city 1890 was．2，630 Population of city 1894 abt．4，000

7

FREMONT．－$\left\{\begin{array}{l}\text { WILLIAM FRIED，Mayor．} \\ \text { C CLELAND，Treasurer }\end{array}\right.$
This is the county seat of Dodge County．
LOANS－
When Due．
6s，June，$\$ 15,000$ ．．．．．June 1， 1909 subject to call at any time．
Court House Bonds－ subject to call at any time．
Paving Bonds－ s，A\＆OO，\＄15，000．．．Apr．1， 1909 Subject to call at any time．
SEWER BONDS－
58 June，$\$ 80,000$
ptional 5 years after dati． 1912 paten bonds

6s，Nov．，$\$ 25,000$ ．．．．．Nov．1， 1905 | Subject to call at any time． |
| :--- |
| 6 s．Apr．，$\$ 35,000 \ldots .$. Apr．1， | Apr．，$\$ 35,000$ ．．．．．Apr． 1 ，

subject to call at any time
subject to call after Feb．1， 1898
The Precinct and School District bonds in the above table are not in cluded 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 Fiseal Ageney， ew York；on all other city bonds at Fremont．
ZONDED DEBT on January 1，1897，was $\$ 228,265$ ；water debt（in－ city has at present no floating debt and no sinking fund
ASSESSED VALUATION in 1896 of real estate was $\$ 606,602$ ； personal property，$\$ 195,856$ ；total，$\$ 802,458$ ；total tax rate（per
POPULATION in 1890 was 6,$747 ;$ in 1880 it was 3,013 ．According to local figures the population in 1897 is 10,000

GRAND ISLAND．－$\left\{\begin{array}{l}\text { W．H．THOMPSON，Mayor } \\ \text { C．H．MENCK }\end{array}\right.$ County seat of Hall County．
LOANS－When Due．｜6s，J\＆J，$\$ 30,000 \ldots \ldots$. Jan．1， 1908 J\＆J，$\$ 25,000$ July 1,1909 Ss，M\＆N，$\$ 5,000$ an may 1,1906 Subject to call at any time．
FUNDNG BONDS－ Subject to call at any time．
6s，J\＆J，$\$ 50,000$ ．．．．．．July 1， 1909 Subject to call at any time．
$6 \mathrm{G}, \mathrm{M} \& \mathrm{AN}, \$ 85,000$ ．．．．．Nov．1， 1905 Subject to call at any time
Subject to call at any time．
Grind IsLand School District Grand Island Shhol District
ReFundig bonds－
6s，J\＆J，\＄12，500．．．．．．Jan．1， 1902 6s，JdJj，$\$ 14,000$ at any time． Subject to call at any time． 6s，J\＆J，$\$ 25,000 \ldots$ ．．．July 1,1909 Subject to call after July 1， 1899 subject to call at any time
INTEREST is payable by Kountze Bros．，New York City．
BONDED DEBT，ETC．－The city＇s bonded debt on January 1， 1897 was $\$ 153,000$ ；water debt（included），$\$ 70,000$ ；floating debt，$\$ 4,140$ ； total debt，\＄157，140；sinking fund，$\$ 3,382$ ；net debt，$\$ 153,758$ ．The
school distriet debt on January 1,1897 ，was $\$ 51,500$ ．
ASSESSED VALUATION（about 15 per cent of actual value）in 18．51

POPULATION in 1890 was 7,$536 ; 1880$ was 2,963 ．Population in
HALL COUNTY．－Z．B．Partridge，Co．Clerk． County seat is Grand Island．
LOANS－When Due．Tax valuation，real．．．．．\＄1，685，050 ，Tan valuation，personal 8，832，338 os， Total debt Aug．1，1897．．$\$ 65,000$ Net debt．．．

25，000 Total valuation 1897 Assessment about 1－10 actual val Total tax（per $\$ 1,000$ ）

HAMILTON COUNTY．－County seat is Aurora．

Total debt（lastreturns）．．$\$ 115,000 \mid$ Tax valuation 1894．．．．．\＄1，704，109 Sinking fund | 30,000 | Population 1890 was．．．．．．．14，096 |
| :--- | :--- |
| 85,000 | Population 1880 was．．．．．．8，267 |

HASTINGS．－$\left\{\begin{array}{l}\text { G．J．EVANS，Mayor．} \\ \text { E．A．FRANCIS，Clerk }\end{array}\right.$
Hastings is the county seat of Adams County．
$\qquad$
CTION Pav
6s，J\＆J，$\$ 5,000 \ldots . .$. Jan， 1,1912
5s，A\＆O， $5,000 \ldots .$. Oct．15， 1912
6s Adro $\$ 60$ Aid
6s，A\＆O，$\$ 60,000$ ．．．．．Oct．1， 1907
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 20,000 \ldots .$. May 1,1908
ss，MbN，$\$ 20,000$ ．．．．．May 1 ，
SEWER BONDS－
Subject $\$ 40,000$ ．．．．．．June 2， 1910 $5 \mathrm{~s}, \mathrm{~A} \& 0, \$ 15,000 \ldots . . . \mathrm{Apr}$ ． 1,1911 Water bonds－
$5 \mathrm{~s}, \mathrm{M} \mathrm{\& S}, \$ 85,000 \ldots$ ．Sept．15， 1906 $5 \mathrm{~s}, \mathrm{Md} \mathrm{S}, \$ 15,000 \ldots$. Sent． 15,1908 Subject to call at any time 1908 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 10,000 . \ldots$ May 21,1914 INTEREST payable on all bond
TOTAL BONDED DEBT January 1，1897，was $\$ 255,000$ ；sinking $\$ 110,00,713$ ；net debt，$\$ 232,287$ ；water debt（included in total debt） nearly $\$ 10,000$ a year．
ASSESSED VALUATION in 1896 of real estate was $\$ 432,800$ ；of personal property，$\$ 187,200$ ；of railroads，etc．，$\$ 61,800$ ；total，$\$ 681$ ， 800 ；eity tax rate（per $\$ 1,000$,
＂one－fifth its actual value．＂
POPULATION in 1890 was 13，584；in 1880 was 2，817．

## HEBRON．－Hebron is in Thayer County．

LOANS－When Due．Hebron Precinct－
$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 25,000 \ldots . . . \mathrm{Oct}^{2} 1,1910 \mathrm{6s}, \ldots . . . \$ \$ 20,000$.

subject to call at any time． Total debt Aug．1，1897．．．$\$ 25,000$ Total tax（per $\$ 1,000$ ），＇97．．$\$ 78 \cdot 30$ | Tax valuation 1897．．．．．．．156，370 |
| :---: | :---: |
| Assessment about $1_{5}$ actual value． | \(\begin{aligned} \& Population 1890 was．．．．．．．．．2，266 <br>

\& Population in 1897 （est．）\end{aligned}\)

## HOW ARD COUNTY．－County seat is Saint Paul．

LOANS－
BRIDGE BONDS－
RAJLROAD BONDS
$8 \mathrm{~s}, \mathrm{Jan}, \$ 220,000 \ldots$
$6 \mathrm{~s}, \mathrm{~J} \& J, 20,000 \ldots$

| When Due． | Refunding Bonds－ <br> Rs，J\＆J， $11,500 . . . . J a n . ~ 1, ~$ |
| :--- | :--- | | Jan．1， 1905 | $\begin{array}{c}\text { 6s，J\＆J，} \\ \text { Subject to call after Jan．} \\ \text { Fon } \\ \text { I，}\end{array} 1,1901$ |
| :---: | :---: | Jan．1， 1900

$7 \mathrm{~s}, \mathrm{~J} \& J, \$ 45,000 \ldots . . . J a n .1,1901$

Bonded debt Aug．20，96 $\$ 99,500$ Tax valuation，personal Floating debt．．．．．．．．．．11，104 Total valuation 1896．．．1，231，422
 Net deblt．．．．．．．．．．．．．．．．．．．106，854 $\mid$ Population 1890 was．．
INTEREST is payable in New York，except on bridge 6s．

## JEFFERSON CO．－S．R．Merrell，Clerk．

The county seat of this county is Fairbury．

LOANS－When Due． $\mid$ Total valuation 1896．．．\＄2，520，327 5 s，J\＆J，$\$ 58,000$ ．．．．．．．July 1， 1907 Assessment about Sta $_{5}$ actual value． Subject to call after July 1， $1897 \mid$ County tax（per $\$ 1,000$ ）． 16.00 Total debt Jan．1， 1897 ．．$\$ 08,000$ Population 1890 was．．．．．．．．14，850 |  |  |
| :--- | :--- | :--- | :--- | :--- | :--- |
| Tax valuation，personal．． | 859,645 |

## KEARNEY．－$\left\{\begin{array}{l}\text { GEO．W．HULBERT，Mayor．} \\ \text { C．A．PRESCOTT，Oity Olerk }\end{array}\right.$

This city is in Buffalo County
LOANS－When due．Bonded debt Jan 1，＇97．\＄289，000 7 s ，J\＆J 5s，M\＆N $60,000 . . . . J u l y ~ 1, ~ 1902$ CITY HaLL－ SE，Sept．，$\$ 25,000$ 6s，Jan．，\＄70，000 ．．．．．Jan．1， 1910 6s，J\＆J，$\$ 14,400$ ．．．．．．．Jan．1， 1901 $6 \mathrm{~s}, \mathrm{~J} \& J, 18,000 \ldots . . . . \mathrm{July}_{1} 1,1905$ 6s，A\＆O， $10,000 . . . . .$. Oct．t．$^{1,1}, 1908$ Bonded debt Jan Total debt． nking fund Net debt Jan．1， 1897 Tax valuation，nersonai Total valuation， 1896. Assessment is 17 actual valu （per $\$ 1,000$ ）．．．．．．$\$ 96.50$ Population in 1890 was．．．．．．8，074
Population in 1896 （est．）$\ldots .7,000$ Subject to call at any time．
$5 \mathrm{~s}, \mathrm{~F} \& A, \$ 60,000 \ldots . \mathrm{Feb} .12,1912$ $5 \mathrm{~s}, \mathrm{~F} \& A, \$ 60,000 \ldots$ ．．．．eb．
INTEREST on the school bonds is payable at the office of the County Treasurer or by Kountze Bros．，New York；on all other bonds at the City Treasurer＇s office．

## LANCASTER CO．－A．L．Sullivan，Treas．

## The county seat is Lincoln．

LOANS－
When Due．
FUNDING BONDS－
$7 \mathrm{~s}, \mathrm{~J} \& J, \mathrm{~J}, \$ 140,000 \ldots . . \mathrm{Jan} .1,1900$ （ $\$ 35.000$ due y＇ly）to Mar．1， 1914
M．P． 2 Za Issue－
528 Jan．，$\$ 100,000 \ldots$ Jan．1， 1903 Sinking fund assets Net debt

Tax valuation，real．．．．．$\$ 7,581,350$

INTEREST is payable at County Treasury．
Tax valuation，person＇l 996,710 ax valuation，railr＇ds．1，183，059 ssessmation 1896．．．9，761， 119 State tax（per $\$ 1,000$ ）．．．．．．．$\$ 7 \cdot 625$ County tax（per $\$ 1,000$ ）．．．．．． $17 \cdot 60$ Population 1890 was．．．．．．．．76，395

LINCOLN．－ $\begin{aligned} & \text { FRANK A．GRAHAM，Mayor．} \\ & \text { M．I．AITKEN，Treasurer．}\end{aligned}$
Lincoln is the county seat of Lancaster County．
LOANS－PAC．RR．－When Due．LOANS－REFUNDING BoNDS－When Due．
CHI．R．I．\＆PAC．RR．－－
Ss，J\＆J，$\$ 50,000 . . . . \mathrm{Oct}$.
D， 1900 6s，....
$6 \mathrm{~s}, \ldots, \ldots, \$ 400,000 . . . . . . V a r i o u s$.
FR．ELK．\＆Mo．VAL．RR． ${ }_{\text {js }}$ FR．J\＆J，${ }^{2} 550,000$ ．．．．．．July 1,1906 Subject to call at any time． FUNDING BONDS－
6s，July，$\$ 20,000 \ldots$ July 10,1902 6 s ，Sept．， $9,500 \ldots$ ．．．．Sept． 1,1902
6 s ，Sept．， 118,000 6s，sept．， 118,000 ．．．．Septional after Sept．1， 1902 6 s, ann．，$\$ 90,000$
${ }_{51}$ subject to call after Jan．1， 1904
Subject to call at any time．
Intersection Paying－
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 100,000 \ldots . . J u l y ~ 1,1902$ $5 \mathrm{~s}, \mathrm{~J} \& J, 100,000 \ldots$. July 1，1900． 1907 5s，J\＆J，$\$ 50,000$ call Aug．July 1，1， 1900

REFUNDING BONDS－
$51_{2} \mathrm{~S}$ ，A\＆O，$\$ 30,000$ $51_{2} \mathrm{~S}, \mathrm{~A} \& \mathrm{O}, \$ 30,000 \ldots$ Oct． 1,1902
$51_{2} \mathrm{~S}, \mathrm{~J} \& J$,
$25,000 \ldots$ Dec． 20,1905 Subject to call at any time． ewer to call at any time． $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 80,000 \ldots . .$. Sept．1， 1906 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 20,000 \ldots .$. Aug．1， 1910 Subject to call at any time．
6s，May，$\$ 7,000 \ldots . .$. May 26， 1902
6s，May，$\$ 7,000 \ldots .$. May 26,1902
6 s, May， $3,000 \ldots .$. May 29,1902 Mrssoprional arter July 1， 1902 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 50,000 \ldots$ Nov．1， 1905
$\qquad$
$\qquad$
$\qquad$
$\qquad$
$\qquad$
$\qquad$ 5s，J\＆J，20，000．．．．Jan．1， 1906 SCHOOL BONDS－
$5 \mathrm{~S}, \mathrm{~J} \& \mathrm{D}, \$ 50,000$. $\qquad$ ．Dec．

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 Sept．1，1897，was $\$ 1,169,100$ ， floating debt about $\$ 35,000$ ．In 1892 the total debt was $\$ 1,535,000$ ． School debt in September，1897，was $\$ 50,000$ ．
ASSESSED VALUATION in 1896 of real estate was $\$ 4,873,076$ ； personal property，$\$ 612,234$ ；total，$\$ 5,485,310$ ；total tax rate（per POPULATION．－In 1890，55，154；in 1880，13，003；in 1897 （est．）， 60，000．
EXPLANATORY OF BONDS．－Many of the bonds are subject to call before maturity，certain o

NEBRASKA CITY．－$\left\{\begin{array}{l}\text { C．W．STAHLHUT，Mayor } \\ \text { R．W．KELLY，Treasurer．}\end{array}\right.$
County seat of Otoe County．
 $7, \ldots ., \$ 1,100 \ldots . .$. Apr．1， 1898 FUNDING BONDS－．May 1,1903
$7 \mathrm{~s}, \mathrm{M} \& N, \$ 44,000 \ldots . . \mathrm{May}$ $7 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 44,000 \ldots . . \mathrm{May} 1,1903$ 6s，．．．．，\＄150，000．．．．Jan．1， 1908 Subject to call at any time．

| Paving Bonds－ |
| :--- |
| $7 \mathrm{~s}, \ldots ., \$ 30,000 . \ldots . . J a n . ~ 1, ~$ |
| 1898 |

6 s，．．．．， $22,000 \ldots .$. Sept． 1,1908
Ss，．．．．．．，$\$ 15,000 \ldots . . J u l y ~ 1,1910$
6s，$\ldots . ., \$ 32,000 \ldots$ Sept．1， 1908 NEB． s，．．．．．．．，$\$ 20,000 \ldots .$. June 1， 1909 Subject to call after June 1， 1899 Floating debt $1,1897.42800$ Total debt Jan．1，1897．．．286，850 Tax valuation 1897．．．．．．．750，765 Assessment ${ }^{7} 7$ to 10 actual value． Total tax（per \＄1，000）＇96．．$\$ 77 \cdot 00$ Population in 1890 was．．．．11，494 Population in 1880 was．．．．4， 183

INTEREST is payable in New York at Kountze Brothers．
The total debt given above does not include the School District

This clty is in Madison County．
LOANS
When Due．
FIRE DEFARTMEST－
68，J\＆J，$\$ 7,000$ ．．．．．Sept． 15,1902 6．，F\＆A， $7,500 \ldots . .$. Aug．24， 1911
FUNDING B．ands． $63_{3}$ F\＆A，$\$ 7.500 \ldots$ Aug．24， 1911 SEWER BONDS－ ．Sept． 15,1907 6s，Not Bondo
.1913
68, No7．，$\$ 40,000 \ldots \ldots . . . . . . . .1913$
Int．is payable at New York Oity，
Bonded debt Apr，1，1897．$\$ 70,000$
Floating debt（abou Sinking fund assets（abt．）． Vat der debt（incinded） School dist．debt（addl．）． Tax valuation，real．
Tax valuation，personal
Total valuation 1896.
Assegsment about 10 actual val．
Population in 1890 was ．．．．．．3．038
Population in 1897 （est．）．．．．．．5，000

OMAHA．－\｛FRANK MOORES，Mayor Omaha is situated in Douglas County

| LOANS－ When ＊City Hall Bonds－ | LOANS－ When Dus． BCHOOL DIStRICT BONDS－ |
| :---: | :---: |
| L2s，J\＆8，\＄100，000 ．．．．．．July， 1910 | 58，．．．．，\＄200，000 ．．．．．．．．．．．．． 1908 |
| 9，．．．．．25，000．．．．．．．Mar．， 1908 | 385，000．．．．．．．．．．．． 1912 |
| 58，．．．．100，000．．．．．．Oet． 1900 | Bosp |
| 58，．．．．100，000．．．．．．June， 1911 | 6s，M\＆8， 8100,000 ．．．Sept．， 1901 |
| 8， $175,000 . . . . .$. Feb．， 1912 | 68，J\＆D，100，000 ．．．．June， 1903 |
| Fita ExGINV $\$ 50,000 . . . . . . . . . . ~ 1910$ | 58，JdEJ， $70,000 \ldots .$. July， 1904 |
| IVING Bosds | 5s，$. . . . .1,100,000 \ldots .$. May， 1908 |
| 8，M\＆N，$\$ 100,000$ ．．．．．．May， 1903 | 5s，．．．．．．．100，000．．．．Apr．， 1909 |
| 3，J\＆J，100，000 ．．．．．．July， 1904 | 5s，．．．．．．．， $50,000 . . . . . . . . . .1912$ |
| 5，F\＆A， $50,000 \ldots . .$. Aug．， 1905 | 58，．．．．．．，100，000．．．．．Aug．， 1913 |
| 4，J\＆JJ， $50,000 \ldots . .$. Oet．， 1906 | $41_{25} 5, \ldots . . .150$ |
| Ado， 50,000 ．．．．．Jan．， 1906 | $42 \mathrm{~g}, \mathrm{~F} \dot{4}$ A．100，000 ．．．．Aug．， 1906 |
| s，M\＆S，75，000 ．．．．．Sept．， 1907 | Special Assesmment Bond |
| 4，．．．．100，000．．．．．．．May， 1908 | Curerng do Guttering－ |
| 75，000 ．．．．．．Apr， 1909 | 6a，yearly．\＄71，050．．．．．1897－1900 |
| 50，000．．．．．．．May， 1912 | Altey Paviso－ |
| 100，000．．．．．．Aug， 1913 | 6s，yearly，\＄19，000 ．．．．．1897－1900 |
| 75，000 ．．．．．．July，1910 | Distriot Paving Bosids－ |
| ingo bond | 6is，yearly， $3349,550 . \ldots . .1897-1900$ |
| M．dN，$\$ 66,100$ ．．．．．．Nov．， 1900 | Grudivg Bosds－ |
| 3，J\＆D， $100,000 \ldots .$. June， 1905 <br> Libriry Bonids－ | 54 \＆66，$\ldots .$. \＄168，300．1897－1904 |
| ，MdeN， $8100,000 \ldots .$. May， 1912 | 5 s and 68，\＄739，500 ．．．．1897－1904 |
| AEK BOSD8－ | Reveival Bo |
| ，．．．．． $8400,000 \ldots$ ．．．．June， 1912 |  |
| 5s．．．．．．．．． $42_{2}$, $\$ 100,000$ ．Apr．， 1909 206，500．Sept．1， 1907 |  |

## INTEREST is payable in New York by Kountze Bros．

TOTAL DEBT，ETC．The subjoined statement shows Omahat total municipal debt and the sinking fund held by tne eity againast the

Jan．1，1897．Jan．，1896．Jan．1，＇94．Jan．1，＇93
Total bonded debt．．．．$\$ 3,011,100 \quad \$ 3,011,100 \quad \$ 3,011,100 \quad \$ 2,447,500$

> Net debt
> ..........
> $\frac{15,08}{0,996,015} \quad \frac{}{82,392,922}$

In addition to the above the assessment bonds（payable by spectal asame datent）on January 1， 1897 ，amounted to $\$ 1,673,800 ;$ and on the aame date the school district debt was 8585，000．
DEBT LIMITATION．－The olty delst is limited by the Charter of hall bouds，fre engine bonds，1lbrary bonds and park bonds，amounting in all to $\$ 1,050,000$ ，bre exelnded from this Charter Ilmitation
ASSESSED VALUATION．－The elty＇s asseased valuation，＂ 4 about casn vaus，and tax rate have been as follows：

| Fearg． | Reat． | Persoma | Total． | $\operatorname{mer} \$ 1 \text {, }$ |
| :---: | :---: | :---: | :---: | :---: |
| 1897．． | \＄14，440，142 | 82，975，806 | 817，415，948 | Per \＄54．00． |
| 1896 | 15，002，310 | 3，094，335 | 18，006，645 | 41.00 |
| 1895 | 16，460，801 | 3，193，665 | 19，654，466 | 4.00 |
| 1892 | 16，740，898 | 3，690，861 | 20，431，759 | 41.00 |
| 1890 | 16，303，131 | 3，697，045 | 20，000，176 | 41.50 |
| 1899 | 16，642，831 | 4，093，848 | 20，726，679 | 48.00 |
| 188 | 12，798，119 | 3，716，625 | 16，514，744 | 23.25 |

POPULATION，－In 1800 it was 140,452 ；In 1880 it was 30,518 ；in
1870 it was 16,083 ． OTOE COUNTY．－EE．R．Hass，Co．Clerk． County seat is Nebraskn City．

LOANS－
When Due，
FUsDING BoNDS
，AdO，\＄50，000．．．．Apr．1， 1906 RELUNDING BoNDs－time． 6s，MLN，$\$ 85,000$ ．．．．．．May 1， 1906 sunject to eqll at any time．
\＆JeJ， $877,000 . \ldots . . . J u l y$
1,1914 Subject to call after July 1， 1904 Subject to call at any time．

SINKING FUND BONDS－ $4{ }^{1} 24, \ldots . .{ }^{2} 840,000 \ldots . .$. Dec．1， 1915 Total debt Sept，1， $1897<195,000$ Sinking funds．．． 10,000 Net debt Sept．1，1897．．．． 455,000 Tax valuatfori，real．．．．．．． $3,410,629$ Tax valuation，personal．1，252，28： Total valnation $1896 \ldots . .4,662,914$ Asaerament is 1 ，actual value
Total tax（per $\$ 1,000$ ． Total tax（per $\$ 1,000$ ）．
Population in 1890 was ．．．． 25,403
Population in 1890 Was．．．．25，403 INTEREST is payable at the office of the County Treasurer．
TAX FREE－All the county＇s bonds are exempt from taxation．
PAWNEE CITY．－This village is in Pawnee County． LOANS－When DuG．
ELEGTRIO LGht Bowne－
 6s，J\＆J， 828,500
subject to Flonting delat．
Total deht Ang．．．．．．．．．．．．$\$ 1,200$ Total Fnluation 1896．．．．．．．． 240,000

## PLATTE COUNTY．－

Connty seat is Columbus．

## When Due．

4ha，JEJ，\＄86，000 ．．．July 1,1910

INTEREST payable at County Treasury

PLATTSMOUTH．－$\left\{\begin{array}{l}\text { JOHN A．GUTSCHE，Mayor．} \\ B \text { B }\end{array}\right.$ This city is the county seat of Cass County．
LOANS－When Due．OMAHA SOUTHERN RR．－
RkFUNDING BONDS－ 5s，F\＆A，$\$ 21,000$＿．．．Ang．1， 1905 subject to call after May 1， 1905 61gs，F\＆d，$\$ 53,000 \ldots$ ．Aug．1， 1905 6s，Jan．，$\$ 25,000 \ldots . . . J a n .1,1901$ Paving Bosvs－
68, A\＆O $\$ 10,000 \ldots$ Apr． 1,1908 6s，．．．．． $10,000 \ldots . . . \mathrm{July} 1,1910$ 68, A\＆O，$\$ 10,000 \ldots$. Apr．1， 1908 SEwer subject to call．

68，M\＆N，$\$ 40,000$ ．．．May 1， 1908 BONDED DEBT March 28,1897 ，was $\$ 199,000$ ；floating debt
BO 10,000 ；total debt，$\$ 209,000$ ．
ASSESSED VALUATION in 1896 of real estate was $\$ 392.545$ ；of personal property，$\$ 142,668$ ；total，$\$ 535,173$ ；total tax rate（per POPULATION．In 1890 was 8,392 ；in 1880 was 4,175 ．In 1897 ， according to local figures，the population was 8,500 ．
RICHARDSON CO．－County seat is Falls city．

Bonded debt（last returus），$\$ 90,000 \mid$ State tax（per $\$ 1,000$ ）． | Connty las no floating debt． | Connty tax（per $\$ 1,000$ ） |
| :--- | :--- |
| Tax valuation $1894 . . . .83,250,000$ | Population in 1890 was |
| Population 1884 （est．）． |  | Population 1884 （est． TAX FREE．The bonds are exempt from taxation．

## SAUNDERS CO．－P．B．Olson，Treasurer．

## County seat is Wahoo

LOANS－When Duc．Tax valuation，real．．．．．．$\$ 5,729,812$
 Subject to call about Jan．1， 1902 Interest is payable at I．incoln． Sinking fund $1,1897 \ldots$ ， 110,000 Net debt Jan．1，1897．．．．． 105,000 Assessm＇t about 1－10 actual yalue． Total tax（per $\$ 1,000$ ）．．．．．．．\＄30．00 Population 1890 was．．．．．．．21，577
Population 1895 （est．）．．．．．．25，000 Fop

SEWARD．$\left\{\begin{array}{l}\text { G．A．MERRIAM，Mayor．}\end{array}\right.$
This eity is the county seat of Seward County．
LOANS－
When
Recrean 68，July，$\$ 15,000 \ldots . .$. July 1， 1907 Tax valuat＇n，pers＇l \＆RR．54，111
 68, Sept， $830,000,$. Sept， 16,1909
8 nhlect to eall at any timi． $\begin{aligned} & \text { Total tax（per } 81,000 \text { ）．．．．．} \$ 75 \cdot 125 \\ & \text { Pomalaton in } 1890 \text { was．．．．．} 2,108\end{aligned}$


## SEWARD CO．－J．O．Mulpinger，Treasurer．

County seat is Beward．
LOANS－When Due．｜Assessment about 1－5 actual value． $4 \mathrm{~K}_{2}, \mathrm{~J} \& J, \$ 90,000 \ldots \mathrm{May} 15,1904$ Sulaect to call．6， 1897 800，000 Tax valuation， $1896 . \ldots . .8,110,226$

## SHERMAN CO．－

County seat is Loup City．
LOANS－WHE Dus．｜Total dobt（last returas）．．$\$ 165,000$
 68 Anchand $\$ 3,000$ Ansesament about 1－5 actual value． 6s，．．．．．．，\＄88，000．．．8ept．1， 1906 State \＆co，tax（per \＄1，000）．\＄26．75 $58, \ldots \ldots ., \$ 20,000 \ldots$ ．．．．ept． 27,1908 Population 1890 was．．．．．．．．．． 6,399
 SOUTH OMAHA．－$\left\{\begin{array}{l}\text { T．H．ENSOR，Mayor，} \\ F, \text { A．BROADWELL，Treasurer }\end{array}\right.$ This city is in Donglas County．

> LOANS－
> When Duc．

Furding Boxds－
68，Oct．，$\$ 35,000$ ．．．．．．Oct．1， 1898 6s，July， $70,000 \ldots . . . J u l y ~ 1, ~ 1899$ －Sz．Timnov．RkF D＇G Bosps－

Pavivg Bosns－
68, AteO，$\$ 12,000 \ldots$ Oct． 1,1898 $68, \mathrm{~J} \& \mathrm{D}, 150,000 . . . \mathrm{June} 1,1901$ SEWER BONDS－（Ref）．
5s，J\＆D．，\＄82，000．．．．．．

June 1， 1915 58 J\＆d，\＄78，000．．．．．．June 1， 1915 INTEREST is payable by Kountze Bros．，New York．
TOTAL BONDED DEBT on February 18 ， 1897 ，was $\$ 307,000$ ；
Street improvement bonds（additional）$\$ 40.500$ ．The strect improve－ Street mprovement bonds（adilitional）$\$ 40.500$ ．The strect improve ments will be redeemed by special assessment and are not considered as part of the city debt
ASSESSED VALUATION in 1896 was $\$ 1,684,000$ ；eity tax rate（per $\$ 1,000$ ） $850 \cdot 00$ ；total tax（per $\$ 1,000$ ）1896，$\$ 88 \cdot 625$ ．Property is at one－fith of its actual value．
POPULATION in 1890 was 8,062 ．In 1895，according to local路
SUPERIOR．－This city is in Nuckolls County

 W ATER WORK8－
 Total dobt Jan．， $1896 \ldots . . \$ 13,400$ Superior school Distriot－ 68，．．．．．．．$\$ 1.2,000$ ．．．An
Popuation 1890 was．．．
Population 1880 was．．．． Population 1895 （est．）．．．．

SYRACUSE．－$\left\{\begin{array}{l}\text { T．H．ARENDS，Mayor．} \\ \text { WM．}\end{array}\right.$
Syracure is in Otoe County．
LOANS－ $\qquad$ When Due．
68, Sept． $15,810,500$, Sept．15， 1914 68，sept．15，\％10，500，Sept．15， 1914 Asseasment abont actiol actual value．
 Tax valuation，real．．．．．．．．．．57，778 Sopulation 180
INTEREST is payable in New York at the Nabrasika fiscal agency．
TECUMSEH．－This city is the county seat of Johnson Co．
 6e，

WASHINGTON CO.-W. Gauldrie, Clerk. County seat is Blair.

LOANS-
Court House-
6s, J\&J, \$35,000..July 1, '07 \&'09 8 s , July, $\$ 75,000$
REFUNDING BONDS
5s, A\&O, $\$ 150,000 \ldots$. Apr. 1, 1910 Bonded debt, Mar., 1897. $\$ 260,000$ Floating debt.. INTEREST N.......... 4,000 Population 1897 (est.). 14,000 INTEREST on the 8 per cent bonds is payable at the office of the

YORK \{B.KING, May
GEORGE S. COOK, Clerk
This is the county seat of York County.
LOANS- When Due. I Total debt Jan., 1897

6s, J\&J, 7 6s, J\&J, $\$ 7,000 \ldots .$. UNDING BONDS68, JcD. 1,600 . Dec 1, 1909 subject to call after Dec 1. 1899 Railroad AidRailroad Aid-
6s, July, $\$ 10,000 \ldots$
6s, Oct, $13,000 \ldots$ .Oct. 1, 1907

1897 \$264,000 Tax valuatiou, real
$\$ 264.000$
740.853 Tax valuation, personal. 710,387 Total valuation $1895 \ldots .2,451,240$ Assessment abt. 1-6 actual value. Total tax (per $\$ 1,000$ ) ... $\$ 23.625$ Population 1890 was. Population 1880 was. 11,869 NTEREST on all bonds is payable in New York City
TAX FREE.-All bonds are exempt from taxation.

## YORK COUNTY.-J. D. White, Clerk.

 County seat is York.$\qquad$ REFUNDING BONDS 6s, F\&A, \$46,500. When Due. , Total debt
INTEREST is payable in New York City

## State of Kansas.

DEBT, RESOUROES, Etc.

Organized as a Territory (Act May 30, 1854)
May 30, 1854
Admitted as a State (Act Jan. 29, 1861)
Jan. 29, 1861
81.318

Topeka
State Capital
Governor (term exp. 2d Mon. Jan. '99)
J. W. Leedy Secretary of State (term ends 2d Mon. Jan. '99) - W. E. Bush Treasurer (term ends 2d Monday Jan. '99) - D. H. Heflebower Legislature meets biennially in odd years on the 2d Tuesdar in January. There is no limit to length of sessions, but members can receive pay for only 50 days services in the aggregate.

INCIDENTS IN STATE ORGANIZATION, Etc.-See State and Gity Supplement of April, 1893, page 124, for the facts and statements heretofore given under this head.
HISTORY OF DEBT.-When Kansas was admitted 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 (with certain 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 July 1, 1896, the debt amounted to $\$ 752,000$, of which $\$ 9,000$ was held by the State University fund and $\$ 487,000$ by the permanent school fund, leaving only $\$ 256,000$ bonds outstanding. LOANSNAME AND PURPOSE:
fCapitol bonds
Pt. Ot Payable. When Due. Ohitstand'g.
When Due. Ou
July 1, 1898
Jan. 1,

$\$ 150,000$ | +Penitentiary, 1868. |
| :--- |
| *Refunding, |

* All in School Fund.


## $\dagger$ A portion held by School Fund.

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 the Republic.
BONDED DEBT on July 1, 1897, was $\$ 632,000$; on July 1, 1896, it 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 | Tears. | Valuation. | State Tax. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| Years. | ized Valuation. | p. \$1,000 | 1889 | \$360.815.073 | \$4-20 |
| 1896 | ..\$321,216,938 | \$4.25. | 1886 | 277,113,323 | $4 \cdot 10$ |
| . 1895 | 329,939,031 | $4 \cdot 25$ | 1885 | 248,846,811 | $4 \cdot 01$ |
| 1894 | 337,501,722 | $3 \cdot 90$ | 1884 | 237,020.391 | $4 \cdot 50$ |
| 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 | $5 \cdot 50$ |

DEBT LIMITATION, - Kansas has by its Constitution given the State power to contract public debts for the purpose of defraying extraordinary expenses and making public 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 for 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, \&ce. We give these sections in full and also the subsequent one which forbids the state being a party to internal improvements.
Debts, annual tax; proceeds. For the purpose of defraying extraordinary expenses and making public improvements, the state may contract public debts; but such debts shall never, in the aggregate, exceed one million dollars, except as hereinafter provided. Every such debt shal
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 yeas and nays, shall be necessary to the passage of such law; and every such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt and the principal thereof when it shal become due; and shall specifically appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation interest the interest and principal of such debt shall have been wholly paid.
other debts. No debt shall be contracted by the Etate except as he 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 genera election; and if such proposed law shall be ratifed by a majority or 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 seetion of this article.
suprow money. The state may borrow money to repel invasion suppress insurrection or defend the State in time of war; but the
money thus raised shall be applied exclusively to the object for which the loan was authorized, or to the replusively to the object for which 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 that 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.
Cities. Provision shall be made by general law for the organization of cities, towns and villages; and their power of taxation, assessment, so restricted as to prevent the abuse of such power.
Under the foregoing the legislation of Kansas has become so extensive 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 Chronicle, 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
 1890.......................... , 42, 996,096

In 1860-70 increase was 257,193 , or $239 \cdot 91$ 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 <br> in the

## STATE OF KANSAS.

NOTE.-For reports not given in alphabetical order among the following, see "Additronal Statements" at end of this State.
The National Bank of the Republic of. New York City has Deen ap pointed fiscal agent for the state or Kansas, and 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.

## ABILENE.-\{ $\begin{aligned} & \text { GIDEON FOLK, Mayor. } \\ & \text { C. WYANDT, City Clerk }\end{aligned}$

Albilene is in Dickinson County. Bonds all optional.

## LOANS-

When Due.
6s, J\&J, \$3,0.0..
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 12,000$
C. K. \& N. RR. Nuly 1,1898
$6 \mathrm{~s}, \mathrm{~J}, \mathrm{JJ}$,
$615,000 \ldots$...Dec. 28.1912
$20,000 \ldots$ July
1,1917
INTEREST on the bonds is payable in New York.
ALLEN COUNTY.-James Wakefield, Clerk. County seat is Iola.
LOANS- When Due. 6s, J\&J, $\$ 136,700$....July 1,1900 Bonded debt July 1, '96.\$136,700 Tax valuation, real......2,382,441 $\left\lvert\, \begin{aligned} & \text { Total tax (p. } \$ 1,000 \text { ) actual yalue. } \$ 34.00 \\ & \text { Tssen }\end{aligned}\right.$ Tax valuation, personal. 420,887 ( INTEREST is payable at the State Fiscal Ageney, New York.

ANDERSON CO.- County seat is Garnett.
L. LOANS- - When Due. $\mid$ Total debt July 1, 1896 \$280,500 L. D. \& G. RR.: L. L. \& G. RR. (funded): $6 \mathrm{~s} . . . .$. , $\$ 119,000$. . Jan.
 2900 Tax valuat'n, railroads Total valuation 1896 . 724,4 Assessment is 35 p.c. actual value Total tax (per $\$ 1,000$ ) ...... $\$ 38 \cdot 60$ Population in 1890 was.....14,203 Population in 1895 was......13.457

ANTHONY CITY.- $\left\{\begin{array}{l}\text { John D. BRONN, Mayor. } \\ \text { J. P. HORTON, City Clerk. }\end{array}\right.$
This city is in Harper County.
LOANS6s, J\&J, $\$ 4,500 \ldots . .$. 6s, J\&J, $\$ 35,000$. 6s, J\&d, $\$ 35,000$. When Due.

REFUNDING BoNDS
Boans- 1,1920 6s, A\&O, \$44,500......Oct. 1, 1918

6s, J\&J, \$4,000.
Bonded debt Jan. 1, 97. July 1, 1902 Floating debt................ 24,187 Total aebt, Jan. 1, 1897.. 132,187 $\begin{array}{ll}\text { Anth. twnship bds. (add.) } & 14,000 \\ \text { School dist. debt (addit'l) } & 22,000\end{array}$ Sinking fund.

Asse-sed valuation $1896 . \$ 171,051$
Assessed valuation $1895.239,907$
Population in 1896 was .....1,074
Popution in 1890 was..... 1,806 Assessed valuation 1895. 239,907 Popuation in 1890 was Total tax (per $\$ 1,000$ ) 1895. $\$ 75 \cdot 00$
TAX FREE.- All above bonds are exempt from taxation in Kansas

## ARGENTINE. \{F. 争, WILLARD, Mayor

Argentine is in W yndotte County

## LOANS-

 6s, J\&J, $\$ 13,000$Gunding Bonds
68, J\&J, $\$ 29,334$
REFUNDIN BoN
68, F\&A \&4 BONDS
68, F\&A, $\$ 4,000$.......A11g. 1, 1902 SIDEWATK BoNDS65, var., $\$ 2,492 \ldots \ldots . . . . . . . . .$. 6s, var. $\$ 116,600 \quad 1897$ to 1905 One-tenth yearly.

When Due. Duor-

Bonded debt
Bonded debt Jan. 1, '97.. \$169,926 Total debt.

35,119 sinking fund. 205,045 Net debt Jan. 1, 1897 Tax valuation, real... Tax valuation, personal....518,215 Total valuation 1896 .... 10,670 Assessment is 1s actuai value City tax (per $\$ 1,000$ )... $\$ 31.00$ School tax (per \$1,000) Population in 1890 was Population in 1896 was.

County seat is Hiawatha

LOANS- When Due. Tax valuation, personal. $\$ 1,593,524$ | RAlLroAD BoxnS- |  |
| ---: | :--- |
| 7 s, Feb. $1, \$ 82,500 \ldots$ Dec. 31,1900 | Total valuation 1896... 4,991,804 | Total debt Jan. 1, 1897 Sinking fund.................


 County (per $\$ 1,000$ ) Peal estate is assessed at alopulation 1897 Was ........21,035 Real estate is assessed at about one-fifth of its actual value; per-
INTEREST is payable at the National Bank of Republie, New York

## 

 Chamute is in Neosho County. LOANS When Due. REFUNDINGW8, JdJ. $\$ 1-4,000$..Apr. 1, 1905-10 6s, F\&A, $\$ 38,500 \ldots . . . J$ Ine 1, 1905 68, $8 \mathrm{dEA}, 4,000$....Aug. 1, 1914 Total debt Jan. 1, 1897... $\$ 56,500$Tax valuation, real....... 247,774

Tax valuation, persomal... 889,369 Tax valuation, RR......... 56,422 Assessment about $1_{3}$ actual value. Total tax (per $\$ 1,000$ ) ....... $\$ 49 \cdot 50$ Population in $1895 . . . . . . . . .3,551$ Population in 1890 was...
INTEREST on the eity's bonds is payable at the Kansas Fiscal
Agency, New York City. Agency, New York City.
CHAUTAUQUA CO.-T. L. Hargrove, County Clerk.
County seat is Sedan.
LOANS-
When Due.
Gs, Janh, 8140,000 Gs, Jant, $\$ 140,000 \ldots . . J a n, 1,1917$ Total debt July 1, 1896... $\$ 140,400$ Tax valuation, real.......1,243,916

Tux valuation, railr'ds. $\$ 436,463$ Total valuation 1896 .... $1,995,009$ Assessment is 95 actual value. Total tax (per $\$ 1,000$ ) ' $94 . . \$ 41 \cdot 50$
Population 1890 was Population 1895 was..........12,10,208 Tax valuation, personail. 974,630

CLARK COUNTY.-W. C. DUGAN, Treasurer. County seat is Ashland.

COANS-
6. Mils $\$ 20,000$

JAIL Boxins: Ri..... 32,000 ....... Feb. 21, 1910 68, A60 81, A1D: 68, A.\&O, 8121,300 ... Apr. 10, 1919 REYTSDING:
6s, F\&A, $\$ 25,000$. . Feb, 21, 1907
Bonded debt Jan. 1,'97. \$168,300 $\begin{array}{ll}\text { Tax valuation, real...... } & 605,408 \\ \text { Trax valuation, personal } & 338,161\end{array}$ $\begin{array}{ll}\text { Tax vamuntion, porsonal } & 338,161 \\ \text { Total valuation } 1896 \ldots . . & 943.569\end{array}$ State and Co, tax per $\$ 1,000.826 \cdot 90$ ehool tax (per $\$ 1,000$ ). $\$ 20 \cdot 00$ Population 1890 was...........2,357 Population 1880 was............ 163 Population 1896 about.
$\qquad$

## CLAY CENTRE.- $\left\{\begin{array}{l}\text { D, H MYER8, Mayor, } \\ \text { WALTER FUOKK }\end{array}\right.$

This place is in Clay County.
When due.
FIRE BisNs (ref) - Whendue.
 6s, JdD , 820,000.....Dec. 15, 1007 6s, M\&\&5, 835,000 . . Mar. 20, 1913

Total debt Jan. 1, 1897... Net debt Jan. 1. 1897. Tax valuation 1896 ..
 Population in 1890 was...... 2,808 Population in 1880 was.........1,753 68, Mses, 835,000 . . Mar. 20, 1913 Population in 1895 was.......2,723

CLAY COUNTY.-John MoKee, Treasurer. County seat is clay Centre.
LOANS- When Due. $7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 10,000 \ldots . . \mathrm{Aug} .4,1905$ 6म, J\&J, $15,000 . . .$. Jan. $^{2}$ 1, 1900 58, J\&J, $9,000 \ldots$.

## 6s. JkJ, 818,000 ..

 Dec. 1, 1907 July RALEROADATD BoNDs- 16,1902 RGEONDING RR. Buxis-5s, J\&D, \$95,000. Total debt Aug., 1897.... \$189,000 Vet debt Ame... $1897 . . .$. Tax valuation, real...... 187,681 Tax valuation, real.....2,022.748 Total valuation 1897 , 865,033 Assessment is 14 actual value. Total tax (per \$1,000) 1897.819:25 Population in 1890 was.....16,164
Population in 1897 was.....15,703

INTEREST is payable in New York by the National Bank of the


## CLOUD COUNTY.-County seat is Concordia.

LOANS-
When Due. | Total debt Mar., 1896... \$116,500
sinking fund....
Net debt Mar., $1896 . . .{ }^{6,700}$
109,800 Tax valuation, real. ..... 2,500,187 Tax valuation, per. \& RR. 972,879
Total valnation $1896 \ldots . .3,473,066$ Total vamation $1896 \ldots . . .3,473,066$
Assessment is $1_{3}$ actual value. Assessment is $1_{3}$ actual value.
Total tax (per $\$ 1,000$ )....... $\$ 46^{\circ} 60$ Total tax (per $\$ 1,000$ ) ........ 196.60
Population in 1890 was.... 19.295 Population in 1890 was....19,295
Population in 1895 was....17,055

FuNDIEG:- $\$ 9,000$ July 1, 1898-1906 6s, Jd\&J, 89,000 .July 1, $1898-1906$
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~d}$,
$5,000 . J u l y$
$1,1899-1903$
 88, Jan., 870,000 ......Jan. 1, 1908
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. Net debt Aug., 1897
Net debt Aug., $1897 \ldots . . \begin{array}{r}\text { \$94,000 } \\ \text { Tax valuation } 1897 \ldots . . .3 .505,377\end{array}$ BRIDGE BoNDS
68, Aug., $\$ 10,000 \ldots$ Aug. 15, 1901 78, Mar., $\$ 95,000$ Mar. 31, 1907 Total debt Aug., 1897.... $\$ 105,000$ Sinking fund.................. 11,000

COMANCHE CO.-W, V. JAOKson, Tressurer
The refunding bonds to the amount of $\$ 133,000$ were issued to pay frauduent bonds and interest due. The fraud was committed by o have the State assime the debt, this having been recommended by the Court.
County seat is Coldwater.
LOANS- $\quad$ When Duc. $\left\lvert\, \begin{aligned} & \text { Bonded debt Jan, 1, '97. \$166,000 } \\ & \text { Floating debt }\end{aligned}\right.$
FUNDING BONDS -
6s, J\&J, $\$ 30,000 . . . . . J a n, ~ 1,1912$
B8. J \& JJ, $\$ 3,000$
.Sept, 1, 1919

 Population in 1896 (est.).....1,500

## -Chas. Love, Treasurer. <br> LOANS- W <br> R, JAT, \$219,200. Bonds: Total debt Aug., 1897..... po $_{2} 10,200$  Tax valuation, real......3,919,587 $\left\lvert\, \begin{aligned} & \text { Population in } 1895 \text { was ....25, } \\ & \text { Population in } 1890 \text { was.....28.575 }\end{aligned}\right.$ <br> INTEREST is payable in New York City at the Kansas State Fiseal Ageney.

Total valuation $1897 \ldots 84,952,890$ Asaessment about 14 actual value. County tax (per $\$ 1,000$ )....... $8 \cdot 50$ Poperage sohool tax. Population 1890 was. Population in 1897 (est......26,668
asa State Fisend Agency, N.Y. Oity.
BARBER COUNTY.-County seat is Medicine Lodge. LOANS.- When Due.

 Gs, J\&J, $77,100 \ldots . . .$. July $^{1, \ldots} 1,1910$
 Interest is payable in New York. Sinking fond............. \$8, 5,885 Total Frination $1896 . . . .2,445,102$ Assearment is sy actual value
State tax (per $\$ 1,000$ ) $95 \ldots .$. State tax (per $\$ 1,000$ ) ' 95.
County tax (per $\$ 1,009$. County tax (per $\$ 1,000$ ). Average sohool tax Fopula. Population 1890 was.
Pommlation 1850 was.

CONCORDIA．－This city is in Cloud County．
Water deht Mar．，1897．．．$\$ 45,000 \left\lvert\, \begin{aligned} & \text { Real valuation．．．．．．．．} \$ 3,000,000 \\ & \text { Funding bonds．}\end{aligned}\right.$ $\begin{array}{ll}\text { Funding bonds．．．．．．．．．} & \text { 15，500 } \\ \text { Population in } 1890 \text { was．．．．．．．3，184 } \\ \text { Total debt Mar．，} 1897 . . . & 60,500\end{array}$ $\left.\begin{array}{lr}\text { Total debt Mar．，1897．．．．．} & 60,500 \\ \text { Tax valuation } 1895 \ldots \ldots & 796,225\end{array}\right|^{\mathrm{P}}$

COWLEY CO．－F．H．Corkright，Treasurer．
County seat is Winfield．
D．M．\＆A．RR．－When Due． 6s，．．．．．．．$\$ 100,000 \ldots$ ．．．．May 1， 1917 $7 \mathrm{~K} . \mathrm{C} . \mathrm{L} . \&$ \＆o．K．RR－－-1910 68，var．，$\$ 100,000 \ldots$ ．．．Aug．1， 1915 ReFUNDING BONDS－
$5 \mathrm{~s}, \ldots \ldots, \$ 119,000 \ldots$ June 30,1920
Subject to call after June 30， 1900
INTEREST is payable at the Inter－State National Bank，New York，
and in Topeka，Kansas．
DICKINSON CO．－G．D．Keeffer，Co．Olerk． County seat is Abilene．
LOANS．－$-\quad$ When Due． Total debt Jan．，1897．．．．$\$ 349,500$ Tax valuation 1895．．．．．．5，930，796 Total tax（per $\$ 1,000$ ）$; \mathbf{9 5} \ldots \$ 44 \cdot 30$ Assessment is 15 actual value Assessment 18 15 actual value． 34,478
Population 1890 was ．．．．．．．
Population 1880 was Population 1880 was ．．．．．．．21，538
Population 1895 was $. . . .28,660$

LOANS－
$6 \mathrm{~s}, \ldots .1 \$ 15,000 \ldots$ Bonds－ 6s，．．．．．11，000．．．．．．．．．Jan． 1 1， 1904
 6s，J\＆J，$\$ 30,000 \ldots$ ．．．July 1， 1920 RAMLROAD AD－．．．Aug．1， 1920
R，J\＆J， $40,000 \ldots$ July 1， 1916

Refunding（McAdam）－
6s，J\＆J，$\quad \$ 3,000 \ldots . . J a n . ~ 1, ~$
$68, J \& J, \quad 6,000 \ldots . . J a n .14$
1，
1915 Terminal Facility－ 6s，J\＆J，$\$ 20,000 \ldots$ Jan．1， 1927 $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 20,000 \ldots . . J u l y 15,1904$ $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000 \ldots .$. July 15,1904
$6 \mathrm{~s}, \mathrm{~J} \mathrm{\& J}, \quad 17,000 \ldots$. July 1， 1907

 INTEREST on city bonds is payable in New York．
TOTAL DEBT，ETC．－The total bonded debt on Feb．1，1897，was $\$ 243,800$ ；sinking fund assets，$\$ 40,779$ ；net debt，$\$ 203,020$ ．
$\$ 1,930,353$ ；in 1890 the total assessed valuation was $\$ 2,301$ was 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
5,372 ．In 1897 it was estimated at 12,040 ．
FRANKLIN CO．－J．K．Bailey，County Clerk． County seat is Ottawa．
LOANS－When Due．｜Bonded debt Jan．，1897．\＄250，000 6s，J\＆J，$\$ 56,900$ ．．．．．J．Jan．1， 1910 Tax valuation 1896．．．．．4，944，962 REFUNDING RR．AID BONDS－ $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 16,000 . . . . . J u l y ~ 1,1900$ 6s，J\＆J，5，000．．．．．．July 1， 1905
6s，J\＆J， $177,700 \ldots . . .{ }^{\text {Jan．}} 1,1910$
GARDEN CITY．－\｛ GEO．H．DE WATERS，Mayor．
County seat of Finney County．
 Sewer ext．6s，$\$ 1,600$ ．Dee．1， 1902 Water，6s，45，000．．．．Mar．1， 1902 Floating debt．．．．．．．．．．．．．．． 851,600 Total debt．．．．．．．．．．．．．．．．．．．．．．53，600 Tet debt Feb．1，1897．．．．．．51，252
Tax valuation 1896．．．．．．269，502 Assessment about $i_{2}$ actual value． Assessment about $1_{2}$ actual value．
Total tax（per $\$ 1,000$ ）．．．．．$\$ 78.20$

GEARY CO．－W．B．Spurlock，County Clerk．
County seat is Junction City．
LOANS－Junction When Due．
6s，J\＆J，\＄2，500 ．．．July 1，＇98 1902
RALLROADADD BONDS－ 1002
$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 17,000 \ldots . . . \mathrm{Dec} 7,$.1902
$6 \mathrm{~s}, \mathrm{~J} \& J, 12,000 \ldots . . . \mathrm{July}$
1,1898
（ $\$ 3,000$ due yearly）to July 1,1901
（ $\$ 3,000$ due yearly）to July 1， 1901
 INTEREST is payable at the Kan Population in 1897 was．．．．．10，165．

GRAHAM COUNTY．－D．C．KAY，Clerk．
County seat is Hill City．
 REFUNDING BONDS－
$6 \mathrm{~s}, \ldots . ., \$ 26,000 \ldots$ ．．．．July 1， 1915 $6 \mathrm{~s}, \ldots .$. ， $46,000 \ldots . . \mathrm{July}$ 6s， Bonded debt Jan．i，＇97．
Floating debt
Total debt．
Sinking fund
1， 1915 $. .1,238,205$ County seat is Kinsley．

LOANS－When Due． 78，．．．．．．，$\$ 2,000$ ．．．．．．July 5,1901 $7 \mathrm{~s}, \ldots$ due yeariy ito Jan． $1,1,1996$ COURT HoUSE AND JAIL－
7 s ，．．．．．，$\$ 20,000$ ．．．．Oct． 10,1905 REFUNDING BONDS－
$6 \mathrm{~s}, \ldots . .$. ．$\$ 15,000 \ldots$ ．．．July 1,1908
ELLSWORTH．—\｛肯
County seat of Ellsworth County ， 25,000 of， and a cash compromise accented by holders． LOANS－When due．Total debt Sept．1，1897．．\＄104，500 6s，．．．．．．$\$ 9,000$ ．．Oct．1， 1900
RR．Am BoNDS： RR．Am BONDS： REFUNDING BONDS．
6s，．．．．．，$\$ 10,000$
$6 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 3,000$ ．．Oct．1， 1900
WATER WORKS：
$7 \mathrm{~s}, \mathrm{Jan} .$, ．$\$ 47,000$ ．．April 1， 1900
EMPORIA CITY．－W．H．Manury，City Clerk． County seat of Lyon County． FUNDING
5 s ，Mar．，$\$ 5,800$. 5s，July，15，000 7 s ，Sept．，$\$ 4,000$ ． 7 s, sept．，$\$ 4,000 .$.
6 s,
6s，Sept．， $12,000$.

W7，500．． | WATER WORKS－ |
| :--- |
| Ws，．．．Sept．1， 1912 | 7 s ，Dec．，$\$ 50,000 \ldots$. Dec． 31,1899

INTEREST on the water－works bonds，on the refunding bonds due in 1906 and on the funding bonds due in 1910 is payable in New York on the funding bonds due in 1904 at Topeka，Kans．；on other bonds at the City Treasury

FORD COUNTY．－J．H．Leidigh，Clerk
County seat is Dodge City．The bridge bonds included in the follow－ ing statement were issued originally by various townships，but have been assumed by the county．

| LOANS－ When Due． K．\＆C．RR．－ | Floating debt．．．．．．．．．．．．．．．． Total debt．．．．．．．．．．．．．．．．．． 216，40， 000 |
| :---: | :---: |
| s，J\＆J，\＄100，000 ．．．．．Jan．1， 1908 | Sinking fund．．．．．．．．．．．．．．． 3,114 |
| － | Net debt Feb．5，1897．．．．，213，286 |
| 7s，J\＆J，5，000．．．．．Jan．1， 1906 | Tax valuation，real．．．．．．．1，391，431 |
| 6s，J\＆J，8，900．．．．．Jan．1， 1908 | Tax valuation，personal．746，186 |
| UNDING Bo | Total valuation 1896．．．．2，137，617 |
| 6s，J\＆J，\＄20，000．．．．．May 15， 1901 | Assessment about $2_{3}$ actual value． |
| Refunding | State tax（per $\$ 1,000$ ）．．．．．．．．$\$ 4 \cdot 25$ |
| 68，J\＆J，\＄4，000．．．．．．．July 1， 1911 | County tax（per \＄1，000）．．．．10．00 |
| 6s，J\＆JJ，29，000 ．．．．．．．July 1， 1918 | Population in 1890 was．．．．．． 5.308 |
| Int．payable at Fiscal Agency，N．Y． | Population in 1880 was．．．．．．3， 122 |
| Bonded debt Feb．5，1897．\＄166，900 | Population in 1896 was．．．．．．．5，023 |

FORT SCOTT．－S．S．Davis，City Clerk．
Fort Scott is the county seat of Bourbon County．

GRANT COUNTY．－County seat is Ulysses．
 $6 \mathrm{~s}, \mathrm{~J} \mathrm{JJ}, 40,000 \ldots . . . \mathrm{July} 1,1919$ Assessment is 34 actual value．

 INTEREST on the bonds due in 1919 is payable at the Kansas Fiscal Agency；on all others at New York．

## GRAY COUNTY．－C．A．Tabb，County Clerk．

 County seat is CimarronLOANS－$\quad$ When Due． $\left.\left\lvert\, \begin{array}{l}\text { Floating debt．．．．．．．．．．．} \$ 36,650 \\ \text { Total debt Sept．} 1897 . .125,150\end{array}\right.\right)$. REFUNDING－Total debt Sept．1． $1897 \ldots . .125,150$

 6s，J\＆J，1，000．．．．．．Jan．1， 1910 State tax（per $\mathbb{1} 1000$ ） 1897 une 1， 1920 County tax（per $\$ 1,000$ ）＇97．$\$ 4.00$ | 68，J\＆J， $20,000 \ldots . . . J u n e ~ 1, ~$ |
| :--- | :--- |
| Bonded debt July $1,1897 . \$ 88,500$ | \left\lvert\, \(\begin{aligned} \& Population in 1890 was． ··· . .2,415 <br>

\& Population in March， 1897 ··· 1,124\end{aligned}\right.\)

GREENWOOD CO．－County seat is Eureka．

LOANS－When Due．Tax valuation 1896．．．．．$\$ 3,688,447$ 5 s ，J\＆J，$\$ 247,000 \ldots . . J a n .1,1916$ State \＆co．tax p．$\$ 1,000$＇ $95 . \$ 12^{\prime \cdot 90}$ | Interest payable at State Treasury． | Population in 1895 was．．．．．14，961 |
| :---: | :--- | :--- | :--- |
| Population in 1890 was．．．．16，309 |  |

HAMILTON CO．－County seat is Syracuse
LOANS－When due．｜Tax valuation，real． FUNDING AND REFI NDING－ 1905 Tax valuation，per．\＆RR．${ }^{\text {Fs．}}$ 403，279 $6 \mathrm{~s}, \mathrm{~J} \& J,{ }^{\$ 9,000} \ldots .$. July 1,1905 Total valuation 1896 Assessment about 14 actual value
 6 6s，M\＆S， $9,000 \ldots . .$. Mar． 15,1918 Population in 1890 was．．．．．．2，027 6s，J\＆J，5，000．．．．．．July 1， 1920 Population in 1880 was．．．．．．． 168 Bonded debt July 1， $1896 . . \$ 90,700$

INTEREST is payable at the Kansas Fiscal Agency，New York．

## HARPER CITY．－\｛盀．G．W．GERT，Treasurer．

This city is in Harper County．
LOANS－When Due s，F\＆A，$\$ 21,000$－．．．．Aug． 1,1906 6s，F\＆A，$\$ 21,000 \ldots .$. Aug． 1,1906
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N},{ }_{20}, 000 . .$. May 1,1920
GEN．IMp．Bonds－Aug．1， 1906
68, FdA，
Bonded debt Jan．，1897．．．$\$ 50,000$
Floating debt（about）．．．．．$\$ 10,000$ Total debt Jan $1,97\left(a b^{\prime} t\right) .60,000$ Assessment about $i_{3}$ actual value Total tax（per $\$ 1,000$ ）．．．．．$\$ 85 \cdot 50$ Population in 1897 （est．）．．．．．．1，200
Population in 1890 was．．．．．．1，579

HARPER COUNTY.-County seat is Anthony.
$\qquad$ 6s, .... \$29,000 ......July 1, 1912 Bonded debtJuly, 1896... $\$ 50,000$ sinking fund $\quad 2,950$ Population in 1895 was......9,238

HASKELL COUNTY.-County seat is Santa Fe LOANS- When Due. | Floating debt.............. $\$ 22,706$ $63, \ldots . . ., \$ 5,000 \ldots$....July 1,1913 Rs, J\&J, \$56,000 ......July, 1918 $6 \mathrm{~s}, \mathrm{~J} k \mathrm{~J}, 14,000 \ldots . . J a n .1,1920$ Bonded lebt Sept, 1897 (est) .... 590 INTEREST is payable at the Kansas Fiscal Ageney. New York: HODGEMAN CO.-S. S. KiEHL, Olerk. LOANS NR When Due. 6s, MASE, $\$ 50,000 \ldots$...Sept. 1, 1917 6s, Ado, $810,000 \ldots$....Apr. 1, 1906
POOR Firu6s, KEFUXDP \$3,000 .....July 1, 1919


HUTCHINSON_\{工. P. HARSHA, Mayo
County seat of Reno County.

LOANS
When Due.
$7 \mathrm{~s}, \mathrm{~J}$ 纪, 237,000 ...8ent. 15,1906
 103. Fied borns-

108, F\&AA, 84,000 ....July 24, 1898 63, F\&EA, $35,000 \ldots . .$. Aug. 1,1903 | $68, J \& D$, |
| :--- |
| 58 | 6EWER BONDS $\$ 2,500$ \#tly $68, \mathrm{~J} 2 \mathrm{D}, 85,000 \ldots \ldots . . \$ 2,500$ y'rly.

INDEPENDENCE.
CITY LOANS - When Due. ....... $\$ 1.000$ AND Jinl July Bosve 1,1898
 $78, \ldots \ldots$.... 895 .
ded debt Sopt. ., Aug.26, 1916
INDEPENDENCE TOWNS
V. V. I. \& W. RR.S. K. RR. BoNDs78, ...... 817400....Jan. 1, 1920 Tot. thy. debtJuly 1,'96 $\$ 57,400$ Tax valuation, real 240,370

JACKSON COUNTY.-A. D. Abel, Treasurer.

## c. KANS When Due.

 68, A\&O, $\$ 100,000 \ldots$...Apr. 1, 1907 $7 \mathrm{~F}, \mathrm{~J} \& \mathrm{~J}, \$ 19,000$.....Jan. 1,1902 Sinkiag fund............... 18,000INTEREST on the 7 per cent bonds is payable in Now York City
JOHNSON COUNTY.-J. W. Thomas, Olerk, County seat is Olathe.
LOANS
LUNDINS ASD JUDG-
MEST BONDS
KAN. CITY \& BANTA FE RR-
58, J\&E, $8105,000 \ldots . . . J u l y$
74, Dee., $\$ 65,000 \ldots . .$. Dee. 1,1899
8 subject to call.
78, July, 851,000 ....July 1, 1899
subject to call
INTEREST on the 865,000
Topelar. Kan:
JUNCTION CITY.- $\left\{\begin{array}{l}0, \mathrm{~K}, \text { Haber, Mayor. } \\ \mathrm{T}, \mathrm{W}, \text { DORN, Clerk. }\end{array}\right.$
LOANS in Geary County, When Due. CITY BULDiva
78, F\&A, $822,000 \ldots$
EUMDINO RONDS
FUMDINO BoNDS-AUg. 16, 1900
Bi, MtEN, $\$ 7,000 \ldots$
Ba, MAN, 87,000 ...... May 1, 1909
FUSDEO TERMISAL BOND:
6a, Mobs, $\$ 50,000 \ldots . . \mathrm{Mar}^{2}, 1,1920$
W3, M 88 , WORK8 $\$ 50,000 \ldots$.....Mar. 1, 1917

68, F\&A, $\$ 1,800 . \$ 600$ y $^{t}$ rly Aug. 1 Bonded dehat Sept. 1, r97 \$1 Floating debt... Total debt. Sewer debt (adalitionai)... 9,300 Total valnation $1897 \ldots \ldots 1,476,539$ Tax valuation, real .... 1,042,929 Tax valuation, person'1 303,063
Total valuation 1895 Total valuation 1895 . $1,345,992$ Total tax (per \$1.000) 1897.860.00 Population in 1890 was ......8.682
Population $1897 . . . . . . . . . . . .8,321$

## County seat of Montgomery Co.

Tax valuation, real....... $\$ 302,475$ $\begin{array}{ll}\text { Tax valuation, personal } & 91,250 \\ \text { Tax valuation, rallronds } & 16,344\end{array}$ $\begin{array}{lr}\text { Total valuation } 1896 \ldots . . & 410,069\end{array}$ Assessment about is aotual yalue. Total tax (per $\$ 1,000$ ).. Population 1890 was. Population 1896
Tax valuation.persomal.
$\qquad$

Tax valuation, persomal 820810 | Tax valuation, rallroads 118,824 |
| :--- |
| Total valuation 189 |
| 886,001 | Assearment about y actual value. Total tax (per 81,000) ...... 88970 Population 1890 was.

Popalation 1895 was Net debt Jan. 1897 8131,000 Tax valuatlo. 1897 ….... 8131,000 Assestment about $z_{3}$ aotual value. County tax (per \$1,000) .....810.00 Population 1890 was....... 14,620 Popration 1896 wa Total debt Jan. 1, 1897.. $\$ 221,000$ Tax valuation, real ......2,713,481 $\begin{array}{cc}\text { Tax valuation, personal. } & 596,450 \\ \text { Tax valuation ralloads. } \\ 984,190\end{array}$ Total valnation 1896...4,294,121 Asacasment is $1_{5}$ actual vaine. St'tedeco, tax ( $p^{\prime}$ r $\left.\$ 1,000\right)^{\prime} 96.814 \cdot 75$ Popilation 1890 was.
Population 1895 was.:
Population 1897 (est.).
Population 1897 (eat..........16,794
Ppulation 1897 (eat.) ... 18,000
of bonds at the state Fiscal County the New York Fiseal Agency.

Total debt Mar., $1897 \ldots . . \$ 104,000$ Water debt (included) ....r 50,000
Tax valuation $1896 \ldots . . .70939$ Assessment is to ${ }^{2}$ actural value. Total tax rate (per \$1,000). $848^{\circ} 00$ Population 1890 was. Population 1896 was.

TOTALDEBT ETC-The bonded debt on Jan. 1, 1896, was $\$ 1$, 152,783; or which $\$ 800,863$ was payable by special assessment; floating debt, 810,000 .
ASSESSED VALUATION in 1895 was $\$ 7,815,310$; total tax rate POPULATION in 1890 was 38.316 ; in 1880 was 3,200 . The population in 1895 was 40,676 ; in 1897 (est.), 43,475 .
KINGMAN:- W. S. Grosvenor, Mayor
Kingman is in Kingman Countr.

| LOANS- |
| :--- | :--- |
| CITY HALL, IMP., Etc.- | 68, F\&A, $\$ 5,000$..Aug. 1, '99~06 Bonded debt Aug. 12, 1897. $\$ 48,900$

 5s. J\&J, $8,000 \ldots$ Apr. 1, 1903 Total tax (per \$1,000) 1896. $\$ 77.75$ $7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 10,000 \ldots . . \mathrm{July} 1,1904$ Population in $1896 \mathrm{was} \ldots \ldots . .1,685$ INTEREST on all bonds is payable at the Kansas Fiscal Agency
New York ity.

## KINGMAN CO.-O. R. Furrow, Clerk.

 County seat is Kingman D. MANS - RR- When Due. 6s,...... $\$ 13,000$...Feb. 2, 1916 $\$ 2,500 \ldots \mathrm{Jan}, 1,1903$ $68, \ldots \ldots, \quad 8,000 \ldots$ July 1, 1903 $\begin{array}{ll}68, \ldots \ldots, & 7,100 \ldots \text { Juy } 1,1909 \\ 68, \ldots \ldots . & 5,800 . J a n . \\ 68, \ldots \ldots, 1910 \\ 1,100 \ldots \text { Apr } 13,1910\end{array}$ Funding BondsREFWM $\$ 20.000$...Apr. 11, 1917 5s,......., \$43,000...Mar. 5, 1926 Total debt July 12,1897 Aug. 2,1926 Sinking funly 12, 1897. $\$ 250,350$ Tax valuation 1847........ Assessment about 2 actual Aver, tax (per $\$ 1,000$ )' 97 \$12.00 Population 1890 was...... 11,823
Population 1896 was...... 985
KIOWA CO.-Margaret Kane, Treasurer.

## c. LOANS-

68, AdOO, \$11,000
CoURT House
Cs, J\&J, 82,
6s, JUEJ, $\$ 2,300$.
G8, FMA, 879,000
6s, J\&J. ${ }^{3.000}$
68, July, $\$ 60,000$.
When due.
6s, Oct., $\$ 25,000 \ldots$ Oct. 3,1917
Bonded debt July 1, 97. . $\$ 20,300$ Bonded debt July 1,97 . $\$ 210,300$
 Tax valuation 1896_... 1,511,261 Total tax (per $\$ 1,000$ ) $1896 . \$ 28^{4} 48$ Population 1890 was ........2,873
Population 1897 was.......2,010

## LANE COUNTY. W. H. Lee, County Clerk

COANS $\qquad$ When Due. REVUXDING BoxDs-
6a, J\&J, $8124,500 \ldots . . J a n .1,1918$
Bonded debte July 1, 1897. $\$ 124,500$ Eloating debt.......... $\quad 18,572$ Total debt July 1, 1897. 143,072
INTEREST.-Interest is payable
Tax valuation, per. \& RR. $\$ 285,713$ Total raluation $1897 \ldots . .858,836$ Total tax (per 81,000 )...... $\$ 48 \cdot 20$ Population 1890 was..........2,060 Population 1895 was..........1,490
Population in 1897..........1,666
I
at National Bank of Ropublic, New
LAWRENCE - $\{$ GEO. R. GOULD, Mayor.
County seat of Douglas County.
County seat of Douglas County.
When Due
55, Jad, $\$ 130,000 \ldots . . . J v 1 y$ 1, 1916 $68, \ldots .$. . $\$ 2,300 \ldots . .$. Nov. 1, 1897 5s, J\& J, \%42,000......July 1, 1923 Bubjeot to call at any time. 1909 sabject to call at any time. Gs, J.eJ, sa3,500.......July 1, 1913 BOARD OF EDUCATION 1923 $68, \ldots \ldots ., 89,200 \ldots 1898$ to 1899 54, ........., 35,000..July 1, 1905-69 subject to call at any time.

BONDED DEBT on Aug. 12, 1897, was $\$ 209,600$. Scheol debt (add')
ASSESSED VALUATION in 1896 of real estate was $\$ 1,296,102$; ersonal property, total tax rate (per $\$ 1,000$ ), $\$ 56.50$. Real estate is assesse.
fourth of its acual value and personal property at one-third.
POPULATION.-In 1890 it was 9.997 ; in 1880 it was 8,510 ; in POPULATION. $-\mathrm{In} 1890^{\circ}$ it was 9,997 ; in 1880 it was 8,510
1870 it was 7,268 In 1895 it was 10,084 ; in 1897 it was 10,914 .

LEAVENWORTH.-JoHn Edwards, Mayor. Leavenworth is the county seat of Leavenworth County. The state School Commissioners have been awarded (Sept., 1897) $\$ 27,000$ of refunding bonds of this city.
LOANS-
When Due.

58, JdEJ, $\$ 30,000$.
58, JdEJ, $\$ 30,000 \ldots$
Jan. 1, 1924

$$
\text { 68, JdEJ, } \$ 5,000 \ldots . .
$$

$$
\text { July } 1
$$

GB, yearly, $\$ 30.250 \ldots$..... ${ }^{1}$ to yearly

58, JkJ, \$80,000.....July 1, 1917
LBAV, \& OLATHE RR.-
6s, JdJJ, 815,000 ......Jan
FARK BONDS-(ref.
S\& J\&J, 850,000 .
.2. 1,1917
 6s, JEJ, \$10,000 ......Apr. 1, 1917 58, JkJ, $\$ 1,000 \ldots . . .$. July 1,1899 SESECL IT IMPROVEMENT BONDS 68, yearly, $\$ 26,120 \ldots \ldots 1_{10}^{10}$ yearly 30-YBAR FUNDING BONDS4s, Jd\&J, $320.400 \ldots$....July 1,1909 $68, \mathrm{~J} \& J, \$ 83,120 \ldots \mathrm{~F}$ uly $1,{ }^{\prime} 09 \gamma^{\prime} 11$ OPTIONAL.-All bonds issued by the city are subject to call
INTEREST on the 30-year funding bonds, due in 1909; on the able in New York City. TOTAL DEBT SINKING FUNDS, ETC.-The subjoined statement
shows Leavenworth s total muncipal dent on the flrst of April of each of the last four years.
General bonded debt....... $\$ 54670$
$\begin{array}{ccc}1896 . & 1895 . & 1894 . \\ \$ 8546,600 & \$ 569,204 & \$ 578,20 .\end{array}$ General bonded debt........ $\$ 546,70$

Improvement bonds....... 56,37 | 1895,204 | $\$ 578,204$ |  |
| ---: | ---: | ---: |
| 83,470 | 104,750 | 128,580 |

Total city debt April 1...\$603,074 \$630,070 \$673,954 \$706,784 ASSESSED VALUATION.-The ity's assessed valuation (about

KANSAS CITY.-GBO. E. YEAGER, Clerk.

|  | $68, \ldots . .{ }^{2}$ \& 17,300 .....Feb. 1, 189 |
| :---: | :---: |
|  | 75,519....Ang. 1, |
| 80,000. ..July 1, 1917 | $68, \ldots . . .50,800 . .$. Feb. 1, 1899 |
| ADC | 68, ...... 78,938..... Ang. 1, 18 |
| 4,550....... Ang. 1, 1899 | 68, ...... 19,100 ....Feb. 1, 1900 |
| eb. 1, 1898 | 68, ...... 40.000.... Ang. 1, 1900 |
| 1g. 1, 1898 | 68, ...... 14,000.... Fer 1, 1901 |
| riy) to Aug. 1, 1898 | 68, +..... 17,500... Ang. 1, 1901-3 |
| 28,000.... Feb. 1, 1894 | $6 \mathrm{~s}, \ldots . .$. |
| 4,500.... Feb , 1, 1899 | deve Bos |
| 3,631 . ...Feb, 1, 1898 |  |
| 10 $\left.\mathrm{y}^{\prime} \mathrm{ly}\right)$ to Feb, 1, 1900 | 69, ...... 40,000 ...... ${ }^{\text {et. } 1,1997}$ |

one-thra cash and tax rate lave been as follows :

|  | Real <br> 84,719,510 |
| :---: | :---: |
| 1895 | 4,713,060 |
| 1894 | 4,704,580 |
| 1893 | 4,629,740 |
| 1890 | 4,591,110 |

essed
Personal
\$1,019,894
$1,027,220$
991,620
960,100
879,600


Tax Rate
per $\$ 1,000$
893.............. 4,74, 4,529,580
*Inciuding railroads.

The tax rate for 1896 as above includes State tax $\$ 4 \cdot 10$; county tax,
$\$ 15 \cdot 00 ;$ city tax $\$ 14 \cdot 70 ;$ school tax $\$ 9 \cdot 50 ;$ total $\$ 43 \cdot 30$.
POPULATION.-In 1890 population was 19,768 ; in 1880 it was
LEAVENWORTHCO.-J.W. Niehaus,Cl'k. County seat is Leavenworth.

LOANS6s, J\&J \& 800 . 6s, J\&,J, 19,600 ….... aiy 1, 1899 5s, J\&J, 720,200 .....July 1, 1, 1909 Total debt Feb. 8, $97 . . . \$ 1,046,600$ Sinking fund..................... 1,045,554
Net debt.................

Tax valuation, real .....\$7,129,90 Tax valuation, pers'al.. 2,220,57 Total valuation, 1896.. 9,350,47= Valuation about $1_{3}$ actual value.
State tax (per $\$ 1.000$ )........ $\$ 4 \cdot 75$ County tax (per $\$ 1,000$ ) County tax (per $\$ 1,000$
Population 1890 was. Population 1896 was
144.75
$14 \cdot 35$
$.38,485$
33,698

LINCOLN CO.-J. W. McReynolds, Treas.
County seat is Lincoln.
LOANS-
When due. REFUNDING BONDS-
$6 \mathrm{~s}, \ldots . .$. , $\$ 10,500 \ldots$....Mar. 1, 1904
S. L. \& W. RAILROAD- $\$ 50,000 \ldots$ Oct. 1,1916
$6 \mathrm{~s}, \ldots . .$. . $\$ 50,000 \ldots$. Oct. 1,1916
6s, ........ $70,000 \ldots$ Oct. 18,1917

Valuation, etc.
Total debt July 1, 1897.. \$141,500 Tax valuation in 1897..........22,588 Total tax (per $\$ 1,000$ ) Population 1880 was Population 1880 was
Population 1896 was
 Personal property is assessed on a basis of 40 per cent of actual value. Much of the real estate is assessed above selling price.

MIAMI COUNTY.-G. W. Seaver, Treasurer. County seat is Paola. LOANS- $\quad$ When Due. Assessment is $1_{3}$ actual value. 7 s, J \&J, $\$ 75,000 \ldots . . . J u l y ~ 1,1901 \left\lvert\, \begin{aligned} & \text { St. \& co. tax (per } \$ 1,000 \text { )'97. } \$ 20 \cdot 00 \\ & \text { Population in 1890 was.... } 19.614\end{aligned}\right.$
 Tax valuation 1897..... 4,648,968 $\left\lvert\, \begin{aligned} & \text { Population in } 1897 \text { (est.)....21,271 }\end{aligned}\right.$ INTEREST is payable at the Fiscal Agency, New York.

MONTGOMERY CO.-J. R. Blatr, Treas.
County seat is Independence.

LOANS- When Due
7s, J\&J, $\$ 107,367 \ldots$...July 2, 1896 (Part due yearly) to July 2, 1907 Bonded debt July, 1896..\$107,367 Floating debt.............. 42,280 Total debt July, 1896...... 149,647 ${ }^{(120)}$ Population in 1890 was.....23,104

MORRIS COUNTY.-R. S. Davidson, Treas.

LOANS- When Due. State \& Co.tax per $\$ 1,000 \quad \$ 14.50 ~_{\text {Con }}$ REFUNDING BONDS - Assessment bet. $1_{4} \& 1_{3}$ act'l value. | 6s J\&J, $\$ 100,000 \ldots . J u l y ~ 1, ~$ | 1911 | Population in 1890 was..... 11,381 |
| :---: | :---: | :---: |
| Total debt Jan. 1, $1897 . . \$ 100,000$ | Population in 1895 was. |  |



MORTON COUNTY.-ED. M. DEAN, Treas. County seat is Richfield.
LOANS- When Due. Floating debt.................. $\$ 15,000$
6s. J\&J, H25,000......July 1, 1908 Total debt Jan. 1, 1897.... 73.000 REFUNDING BONDS$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 28,000$ $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 28,000 . . . . .$. July 1, $1918 \mid$ Popal tax (per \$1,000) Bonded debt Jan. 1. $1897 . \$ 58,000 \left\lvert\, \begin{aligned} & \text { Population in } 1880 \text { was........... } 724 \\ & 9\end{aligned}\right.$ INTEREST is payable at the Kansas Fiscal Agency, New York.
NESS COUNTY.-J. S. Wagner, Clerk.
County seat is Ness City
LOANS- When due. Total debt Feb. 25,97.. $\$ 123,000$ 6s, ......., $\$ 18,000 \ldots .$. July 1, $1913 \left\lvert\, \begin{aligned} & \text { Tax valuation } 1896 \ldots . .1,336,317 \\ & \text { Assessment is } 1_{2} \text { actual value, }\end{aligned}\right.$ $6 \mathrm{~s}, \ldots .$. . $\$ 18,000 \ldots$. July 1,1913 6s, ....... KAN. \& W. RR6s, ......., $\$ 75,000$....June 1, $1917 \begin{aligned} & \text { Av. tot'l tax (per } \$ 1,000 \text { ) '96. } \$ 35 \cdot 00 \\ & \text { Population 1890 was.........4,944 } \\ & \text { Population }\end{aligned}$ INTEREST parabo in Republic, New York.

NEWTON.-S. M. Spangler, County Clerk
This city is in Harvey County

LOANS- Amt. Outstand'g. | Floating debt............ $\$ 24,500$ | Funding bonds.......... | $\$ 27,000$ | Total debt Aug. 12, 97. | 280,000 |
| :--- | ---: | :--- | :--- |
| Mining bonds.......... | 5,000 | Tax valuation 1897.... | 941,489 | Railroad bonds. $\quad . .$. .... 40,000 School bonds.............. $\quad 58.500$ Water bonds 58.500 Real valuation …........ $5,000,000$ Bonded debt Aug. 12, $97 \quad 125,000 \quad$ Population in 1895 was.......5,148

## OSAGE COUNTY.- $\left\{\begin{array}{l}\text { E. C. MURPHY, Clerk. } \\ \text { F. MELSON, Treasu }\end{array}\right.$

County seat is Lyndon
LOANS- When Due. |Tax valuation, person'l $\$ 444,377$ $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 150,000 \ldots$. Sept.1, 1899 Tax valuation, railr'ds. $1,013,548$ LaUR. \& CaRB. RR$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 50,000 \ldots . . . \mathrm{July}$ 1, 1902 Total debt Jan. 1, 1897...\$200,000 40,000 County tax (per $\$ 1,000$ ) ....... $9 \cdot 00$ Net debt Jan. 1, 1897 .......160,000 Population in 1890 was......25,062 Net debt Jan. 1, 1897...... 160,00 Population in 1880 was...... 19,642 INTEREST is payable at Fiscal Ageney in New York.

## OSBORNE CO.-County seat is Osborne.

LOANS- When Due. |Tax valuation, 1896....\$2,207.129 6s, J\&J, $\$ 50,000 \ldots . .$. July $1,1915 \mid$ Total tax (per $\$ 1,000$ ) '96... $\$ 37 \cdot 10$ 6s, J\&J, 3,500......Apr. 1, 1905 School tax (per $\$ 1,000$ )........ $15 \cdot 00$ National Bank, N. Y. Population in 1895 was......10,877 Total debt July 1, 1896 ...\$53,500

OSWEGO.- $\left\{\begin{array}{l}\text { J. B. MONTGOMERY, Mayor }\end{array}\right.$
This city and township are in Labette County. The city is liable for $663_{3}$ per cent of the amount of the township funding bonds described below. Township refunding bonds to the amount of $\$ 78,000$ were pronounced
in 1893 in 189.

M. \&W. KR. Bonds- When Due. S, J\&J, $\$ 27,300 \ldots . . . J u l y ~ 1, ~ 1902$ TOWNSHIP FUNDING BONDS 6s, Jan. 1, $\$ 48,000 \ldots . . J a n .1,1905$ | 6s, Jau. 1, | $30,000 . . . J a n . ~ 1, ~$ |
| :--- | :--- |
| 68,000 |  |
| 6s, J\&.J, | $46,000 . .$. Aug. 1, 1907 |

 ScHoor BoNDs- ...Aug. 1, 1910 3s, $\ldots \ldots, \$ 3,000$.
OTTAWA:-\{ $\begin{aligned} & A, \text { DOBSON, Mayor. } \\ & \mathrm{W}, \mathrm{B}, ~\end{aligned}$
O1 A W A:- $\left\{\begin{array}{l}\text { W. K. BOLTWOOD, Clerk. }\end{array}\right.$
County seat of Franklin County LOANS-

When Due J\&D, $\$ 11,000$ 6s, Jefunding Bonds$7 \mathrm{~s}, \mathrm{~J} \& J, \$ 15,500 \ldots . . . \mathrm{Jan} .1,1902$ 6s, A \&O, 20,000.......Oct. 1, 1902 $6 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 1,334 \ldots . .$. Oct. 1,1902
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}$,
5,000 6s, M\&N, $5,000 \ldots . .$. May 1,1906 6s, J\&J, $\$ 30,000 \ldots . .$. July 1, 1898
( $\$ 3,000$ due yearly) to July 1, 1907
INTEREST is payable in New York at the Inter-State National Bank

Total city debt Aug. 1, '96.. $\$ 27,500$
Township debt Aug. 1,'96..154,900 School district debt........ 3,000 Interest is paid in New York. Tax valuation, real....... $\$ 150,598$
Tax valuation, personal. 97,786 Total valuation' 95 (eity). 248,394 Assessment about $1_{3}$ actual value. Total tax (per $\$ 1,000$ ) ...... $\$ 27 \cdot 05$ Population in 1890 was......2,574
Population in 1895 was......2,745

Total debt July 1, '97...
\$87,834 Tax valuation, real...... 33,821
779,583 Tax valuation, personai 432,576 Total valuation, $1895 \ldots 1,212,159$ Assessment about 4 actual value. Tot, tax rate p. $\$ 1,000,{ }^{\prime} 93 . . \$ 48 \cdot 00$ Population 1880 was............ 4,032 Population 1895 was .........4, 7,059

| OTTAWA CO.-W. M. Treill, Clerk. |  |
| :---: | :---: |
| LOANS- When Due. | Total debt Feb. 1, 1897.. \$190,000 |
| CHIC. KAN. \& West. | Tax valuation 1896 . . . $2,534,761$ |
| ., $\$ 90,000$....Jan. 1, 1918 | Population in 1896 was.... 10,342 |
| SoLomox RR.- | Population in 1890 was.....12,581 |
| 85, ....... \$50,000 .... July 1, 1908 | Population in 1880 was..... 10,307 |
| 88, ....... 50,000 .... Oet. 1, 1909 | Debt per eapita 1890.... \$15.10 |

## PARKER TOWNSHIP AND COF-

FEYVILLE CITY.-This township and city are in

## Montgomery County.

LOANSRALLROAD BONDS6s, ......, \$26,000.....Oct. 1, 1916 Bonded debt July 1, 1896. 851,000 Tax valuation, real....... 270,620 Tax valuation, personal..

Tax Yaluation, rallroads. \$86,658 Total valuation $1893 \ldots . .434,701$ Assessment about 4 actual value. Popalados in 1890 was Population in 1880 was Population in 1880 was.......2,280
Population in 1895 was..... 160

PARSONS.-\{E. B. STEVENS, Mayor.
This city is in Labette County.

LOANS
Til. 10 Bosos-
68, F\&A, $\$ 38,000 \ldots .$. Aug. 1,1916 Bonded deht Feb. 1, 1897, 1, 1917 Floating debt.............. 37,000 Total debt Feb. 1, 1897.... 95,000

Tax valuation, real..... $\$ 900,000$ Tax valuation, personal. 150,000 Total valuation $1896 \ldots .1,050,000$ A ssessment is sy actual value Popalation (per 81,000 ) ..... 858.00 Population in 1896 (eat.)......8,500 INTEREST is payable by the Kunsas Fiseal Agency.

## PAWNEE CO.-J. B. Brown, Treasurer.

## County seat is Larued.

LOANS- When Due.
7s, J\&EJ, $\$ 7,000$...July, '97 to 1903 6s, JdJ, 87,000 ...July,'97 to 1903 Gu, JdEJ $\$ 16,000$

PITTSBURG.- $\left\{\begin{array}{l}\text { C.A. FISCHER, Mayor, } \\ \text { EUGENE MERITHEW, City Clerk. }\end{array}\right.$
The private maprovement bonds mentioned below are not strictly a dity debt, sertain distriets only being luble for the payment of the yearly finstalment
Thia city is in Crawford Conuty.

LOANS -
UsDDS Boxpe-1897 When Dus as, Jan., $\$ 17,000$....Jan. 1, 1901 anw.
 S3, Dee., $20,000 \ldots$....Dec. 13,1913 SEWER BOSDS - 1892 Cs. July, 85,000 .......July 1, 1902 68, Var., 88,250 ...... 1900 39, Nov (Part payable yearly.) 1901 Clty bond. dbt.Feb.10,97. 71,500 New York City.

## PRATT COUNTY.-

## County seat is Inka.

$\qquad$
 6s, ......... $\$ 4,500 \ldots$...June 1, 1908
 8s, ......., $4,500 \ldots$.... Apr. 11,1913 6s, ........., 24,500.....Jan, 1, 1915 $1917 \left\lvert\, \begin{aligned} & \text { Po } \\ & \text { Po }\end{aligned}\right.$

ROOKS CO.- W. E. Van DYke, County Clerk. County seat is Stockton.
$\qquad$
RAMROAD BO
6s, J\&J, $\$ 60,000 \ldots . . J u$
Rezunding Bonds7s, J\&J, \$16,240.... 1899 to 1903 6s, JdJ, 11,500 .................... 1,1903 68, ....., 5,000........Jan. 1, 1916

Total debt July 1, 1897. \$114,900 Tax valuation 1897 .......1,953,119 Total tax (per $\$ 1,000$ )...... $\$ 38: 70$ Population in 1895 was......7,440 Population in 1890 was..... 8,018 INTEREST i (except on 68 que Octover, 1903).

## RUSH COUNTY.-W. J. Hayes, County Clerk

County seat is La Crosse.
LOANS- Bo II
6s, J.J. 520.000 ….. July 1,1908
 68, J\&J, $\$ 30,200 \ldots . . . .1 .1$.
KANs, \& COL. RR.
6s, Jd.d, S132.000.....May 1, 1918
Bonded debt Jan. 1,97,. $\$ 182,200$
County has no floating debt. Tax valuation, real..... $\$ 1,045,043$
Tax valuation, personal
74,018 Tax valuation, railroads 340,194 Total valuation $1896 \ldots 1,459,255$ Assessment is $L_{3}$ actual value. Total tax (per $\$ 1,000$ ) ...... $\$ 39 \cdot 25$ Population in 1890 was.....5,504
Population in 1896 was.....5,067

## SALAMANCA TOWNSHIP AND

 CITY OF COLUMBUS.-H. B. Boggs, Township Trustee.Salamanca Township and the city of Columbus are in Cherokee County
$\qquad$ LOANS-

When Due.
10s, Jan., $\$ 15,000$
…
Fundiva Bonds-
6s, J\&J, 166,300.....Jan. 1, 1916 Total debt Jan. 1, 1897. Total debt Jan. 1, 1897.. \$181,300 sinking fund...........
Net debt Jan. 1, 1897....
180,300
 Tax valuation, per. k R R . $\quad 84,342$
INTEREST is payable at the Fiscal Agenoy, New York.
SALINA.-James T. Hayward, Mayor.
This city is the county seat of saline Countr.
LOANS When Due. LOANS- When Due 6s, J\&J, $\$ 16,000 \ldots . . . \mathrm{Jan} .1,1906$ 5s, ....... $\$ 10,000$....July 1,1899
 68, J\&J, 844,000 ...Jan. 1, 1908 58, ........ 10,000 ....July 1, 1907 68, M.d.s, $7,000 \ldots . \mathrm{Mar} .1,1908$ 6s, JdS. 16,000 ....July 1, 1908 68, J\&D, $20,000 \ldots .$. Nov. 29, 1909 PAFRR: CO, ATD-
$68, \mathrm{MAN}, \$ 11,000 \ldots$ May 1, 1912 Ba, M18N, \$11,000...... 68, Mks, $\$ 36,000$..."Bept. 1. 1897 68, Mdes. Bown Boxpe
6s, J\&J, $\$ 10,000 \ldots$....July 1, 1899 6s, J\&J, 4,000 .......July 1, 1900 Interest payable at New Yopl.

* Continned for the present.

SALINE COUNTY.-A. L. Brown, Co. Clerk. ChOANS- RR.- When Duc. 68, JikD, 856,000 .....Dec. 28,1917 CH, K, \& W, RR. -
..Nov. 1, 1917
6s, Mres, $855,000 \ldots .$. Sept. 1, 1916
Total debt Aag. 1,1897.. $\$ 253,000$ Tax raluation $1897 \ldots, 3,895,915$
Total tax (per 81,000 ), $94 . .835 .50$ Total tax (per $\$ 1,000,{ }^{2} 94 \ldots \$ 35 \cdot 50$
Population 1890 was........ 17,442 Population 1890 was........17.442
Population 1895 was......17,475 Population 1895 was.........17,475
Population in 1897.......15,83 68, J\&JJ, 84,000 ..... Sept. 1, 1916 City deböt Jan. $23,1897 \ldots \$ 164,000$ Sinting fund
Net debt Jan. 23, $1897 . . .160,525$ School bonds.............. 30,000 Tax valuation, real...... 811,339 Tax valuation, personal
Tax valuation, rallroads
102,366 Tax valuation, rairoads 102,362 Total tax (per $\$ 1.000$ ) ...... $\$ 59 \cdot 90$ Assessment is ${ }^{1 / 3}$ actual value. Population in 1890 was:.....6,149 Population in 1897 about.....5,700
Tot. val. 1896 (township) \$206,348 Tax valuation, real...... 194,200 Tax Faluation, personal. $\quad 18,500$ Tot. valuation, '96 (city) 260,881 Assessment is 14 actual value. Population 1890 was (eity) 160 Population 1880 was (eity) 1,164 Population 1897 (twp.) was 1,000 Population 1897 (eity) was 2,500 Tux viluation 1896.....2,052,162 Arsessment is le metual vamue. Total tax (per 81,000 ) ' $96 \ldots 888 . . .89$ Population in 1890 was........5,204 Popalation 1895 war............79

Private frap. bds. (md.) - $\$ 30,250$ Sinkitic frind 17,000 Net debt Feb, 10, 1897, 84,760 Tax valuation, real\& R2, 174.92 Total valuation $1896 . . . .1,142,805$ Assesament about bactual walue. City tax rate (per $\$ 1.000$ ) . - $\$ 4.10$ Seliool tax (per 81,000 )
Sotal tax (per \$1.000) -96
Popalation in 1890 was.
Population in $1896 . . . . . . . . . .10,170$
able at the Kansas Fiseal Agency,

6s, ....... $812,000 \ldots$....July 1, 1918 Gs, AkO, 5,000....Oct 1,1918
 Total delyt July 1, 1896... s322,300 Tax raluation 1800 .- \$322, 300 Total tax (per $\$ 1,000$ ) $96, . . \$ 1.5-00$ Population 1895 was. Population 1890 was..
Pop

RENO COUNTY.-W. E. Buans, Treasurer. Country seat is Hatchinson.

## LOANS - When due.

 69, FdeA, $\$ 75,000$....Sept. 15, 1907 6a, MdN, 831,000.....May 1,1911 6s, J\&D, $92,000 \ldots \ldots$....Jan. 1,1919 8 nbject to call. Bond. debe Mar. 11, 1897. Feb. 1. 1916 | Binking fund............... | 26,000 |
| :---: | :---: |

RICE COUNTY.-R. B. SHUMwAY, Treasurer. County seat is Lyons.
LOANS- When Due.
COURT HoUse \& Poor FARM6 s, $\mathrm{Apr}, \$ 2,000, \ldots .$. Apr. 16, 1911 SAy, BrEX, \& El. P. RAILWAYGe, Mar, $812,000 \ldots . .$. Mar. 1,1917
REFENDrsa Raifwir Bosds G8,Jint, 288,000 .
Gs, Jan, $888,000 \ldots . . . J$ Jan. 1,1920
Total debt Mar, $1897 \ldots . . \$ 102,000$

Net debt Mar. 11, $1897 \quad \$ 356,000$ Tax valuat n, real \& per. 4,754,142 ax valuation, raliroads. $1,198,411$ Total vaination 1896 ... $5,952,588$ Asseasment about $\$$ actual value.
8tate tax (per $\$ 1,000$ ) ........ $\$ 4 \cdot 80$ Connts tax (per $\$ 1,000)$ Population ia 1895 waa Popalation 1890 was. Popmlation 1880 was. Population 1896 was.

Tax valuation, real .....\$1,846,446
 Lotal vaiuation $1896 \ldots . .3,047,111$ Stateand co tax (p. 81,000 ) 814.70 Population 1890 Was..... 14,451 opmlation 1896 was.

INTEREST is payable in New York at the Inter-State Nat. Bank.
SCOTT COUNTY.-
County sent is scott. The vallalty of the rallroad 6 has been maturity fambroad Aid$68, \ldots \ldots, 8153,000$. Aug. 27,1917
REYUNDIvG BovDs$68, \ldots . . ., \$ 28,000 \ldots \ldots$ May 1,1919 68, .......... $2,000 \ldots . . . \mathrm{May}_{1} 1,1920$ Wotal de debt.............. $\$ 1,635$ Population 1895 was ....... 1,088

## SEDG WICK CO.—M. J. Loyd, Treasurer.

County seat is Wiohlta. When due.
LOANS-LOANS- When due.
COURT HoUse, ETC. BONDS$58, J \& J, \$ 200,000 \ldots . . J a n . ~ 1, ~$
5s, J\&D, 50,000 $58, J d D, 50,000 \ldots . . J a n, ~ 1,1909$
FUNDING BoNDS $1895-1$ 5s, $\$ 50,000 \ldots . . . .$. July 1, 1925 REFUNDING BONDS-
$534 \mathrm{~B}, \mathrm{Fd} \mathrm{A}, ~ \$ 140,000$.
5348, FKAA, $\$ 140,000$. Feb. 1, 1910
INTEREST is payable in New Xork at the National Bank of the
Republic.

LOANS

## Gs, JdeJ, se90,000

## Gs, JdEJ, $839,000$. G8, J

 G8, JED, 31,000...
## B

Total debt Feb, 8, 1897. \$440,000 Tax valuation $1896 \ldots . .10,131,668$
Assessment is 3 noctial value Tota tax (per 81,000 )....... $\$ 27.85$ Popnlation 1890 was......... 43,626 Population 1896 was. --County seat is Liberal.

SHAWNEE CO.-Charles T. McCabe, County Clerk.
County seat is Topeka.
LOANS When Dike
ATCH. TOP. \& BaNTA FERR. - $\quad$ 4s, M\&N, \$125,000....May 1, 1924


## RILEY COUNTY.-County seat is Manhattan. Tax valuation, $1897, \ldots, 83,147,383$ Assessment is 1.5 actual value. State tax (per 81,000$)^{197 \ldots . .85 \cdot 00}$ Total tax (per $\$ 1,000$ ) $839 \cdot 00$ Popilation in 1895 was..... 12,394 Population 1890 was.........13,183 Population in 1897...........12,727 <br> LOANS KAS W, PR When Due. बs, JdeJ, \$100,000...J.Jan. 2, 1908 subjeot to call at any time. <br> $58, \ldots . .8120,000 \ldots . . J 11 y 10,1925$ <br> Bublect to call at any time. Bonded debt July 1,797 . $\$ 220,000$

 REFUNDING RR. BoNDs 1,1906
R12s, June, $\$ 125.000 \ldots$ June 1, 1907 $5{ }^{12 s e}$, June, $\$ 125,000 . . J u n e ~ 1,1907$
Total debt Jan, 1897.... $\$ 679,000$ Total debt Jan, 1897.... $\begin{gathered}\$ 679,000 \\ \text { Tax valuation, real. } \\ 14,158,076\end{gathered}$
Tax valuation, real....14,158,076-thi
Real estate is a
property one-half.
INTEREST on the 7 per cent railroad bonds is payable at the County Treasurer's offlee; on all other bonds at the Kansas Fiscal Agency, New York City.

STAFFORD CO.-\{ $\begin{aligned} & \text { FRANK MAXON, Treasurer. } \\ & \text { GEO. R. SHAFFER, County Clerk. }\end{aligned}$ County seat is Saint John.
LOANS-
FUNDING Bonds-
$6 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \quad \$ 7,000-$
 $\begin{array}{ll}6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, & 2,500 \ldots \text {... Dec. } 1,1903 \\ \text { 6s, } & 20,000 \ldots \text { Apr. } 1,1908\end{array}$ 6s, July, $\$ 128,000$. July 1916 6s, July, $\$ 128,000$. July 1,1916
INTEREST is payable at the Kansas Flseal Agency, N. Y. City.
STANTON CO.-S. C. Chapman, Treasurer. County seat is Johnson.
$\qquad$ When Due. | Tax valuation 1897.......\$472,733 REFUNDING Bonds68, J\&J, \$61,000.....1918, '19, '20 Bonded debt Sept. 1, 1897. $\$ 61,000$ Floating debt.............
Total debt Sept. $1,1897,000$
69,000
INTEREST is payable by the Kansas Fiscal Agener.
STEVENS CO.-HERMan Cann, Clerk.
County seat is Hugoton.

LOANS6s, J\&J, \$52,000..... 1918 , 19 , 21 6s, J\&J, 41,388.......July 1, 1913 Bonded debt July $1,1896 . . \$ 93,388$ Flloating debt............. 187,373
Total debt July $1896 \ldots 110,761$

Total valuation $1896 \ldots . . \$ 425,041$ Assessment is $1_{2}$ actual value.
State tax (per $\$ 1,000$ ) $96 \ldots . . \$ 4 \cdot 25$ County tax (per $\$ 1,000$ ) ' $94 . .94 \cdot 00$ Average school tax. ............. 16.50 Population in 1895 was........ 684 Population in 1890 was....... 1,418
Population in 1880 was...... 12
SUMNER COUNTY.-W. H. Maddy, Treas. County seat is Wellington.
C. B . © Ft. S . RR.-

When Due.
Total debt Mar., 1897... \$297,600 6s, J\&J, \$76,000......Sept. 30,1909 6s, A\&O, 76,600.....Aug. 3,1910
REFUNDNG RR, BONDS-
$51_{28}$, J\&J, $\$ 145,000$.. Jan. 1,1920 Assessment is $1_{3}$ actual value State \& Co. tax (per $\$ 1,000$ ). $\$ 16.00$ Population 1890 was........ 10,271
Population 1896 was..... 22,476

THOMAS COUNTY.-Iкe W. Crumly, Clerk. County seat is Colby.

## LOANS-

When Due. $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 4,000$ .Nov. 10, 1918 RAALROAD AID BONDS- 15 REFUNDING BONDS-
6s, J\&J, \$17.000.....Jan. 1, 1909
Total debt Feb. 9,1897 .... $\$ 81,000$

Tax valuation, real..... $\$ 1,285,231$ Total valuation, 1896.. 1,767,209 Assessmentis $1_{2}$ actual value. State \& co. tax (per \$1,000). $\$ 12 \cdot 00$ Population in 1890 was......5,538 Population in 1880 was....... 161
Population in 1895 was...... 512

TOPEKA.- $\left\{\begin{array}{l}\text { CHARLES A. FELLOWS, Mayor. } \\ \text { S. S. McFADDEN, City Cilerk. }\end{array}\right.$
This city is in Shawnee County.

CITY LOANS6s, J\&J, $\$ 12,000 \ldots \ldots$.......pr. 20,1900 NG Bonds-...Apr. 20,1906 6s, J\&J, \$14,000 .....July 20, 1905 5s, J\&J, $14,000 \ldots . .$. July 2,1906 5s, J\&J, $100,000 \ldots . .$. Aug. 10,1910
$5 \mathrm{~s}, \mathrm{~J} \& J, 74,0012$
, 1913

CITY LOANS- When Due. 5s, J\&J, $\$ 40,000 \ldots \ldots . . . \mathrm{Jan} .15,1899$ (prerable lmprovem. Bondspaying And Sewwers6s...... $\$ 280,000$, part due yearly
BOARD OF EDUCATION BONDSVarious.... $\$ 317,100 \ldots .$. Various

Floating debt otal debt Ang. 1, $1897 \ldots \quad 166,335$ A valuation 1897......1,866,421 Assessment is $2-5$ actual value. Population in 1890 was Population 1896 was..........8,8,389 Debt per capita in 1893...... $\$ 18 \cdot 10$
ax valuation, person'182,089,685 tate valuation $1896.16,247,761$ Sate a co. tax 1890 opulation in 1890 was.... 49,172 Population in 1895 was.....47,978

WELLINGTON.- $\left\{\begin{array}{l}\text { S. W. BROWN, Mayor. } \\ \text { A. B. OHEEVER, Olerk }\end{array}\right.$
This city is the county seat of Sumner County.
CITY LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Total city debt Aug., '97... } \$ 56,000 \\ & \text { Sinking fund....... }\end{aligned}\right.$ 6s, F\&A $\$ 5.000$ Feb Sinking fund

 6s, M\&S, 40,000 … Mar. 1, 1919 BOARDOF EDUCATION LOANS. 6s, July, $\$ 3,500$.....July, $96-1900$ $6 \mathrm{~s}, \mathrm{Aug},, 3,000 \ldots .$. Aug. $1,1900^{-2}$
$6 \mathrm{~s}, \mathrm{~J} \mathrm{~J}, 12,000 \ldots . . . \mathrm{July} 1,1903$ Subject to cali.
 Tax valuation, personal.... 194220 Total valuation 1897......602,582 Assessment is $1_{3}$ actual value. Total tax (per \$1,000) ' $96 .$. \$64•70 Population 1890 was.........4,391 Population 1895 was ..........3,65 $5 \mathrm{~s}, \mathrm{July}, 14,000 . . . . \mathrm{July} 1,1907$
INTEREST is payable at the State Fiscal Agency in New York.
WICHITA.-H. T. Kramer, City Clerk.
County seat of Sedgewick County.
This city has paid off this year (1897) $\$ 33,561$ of its bonded indebtedness, and has $\$ 16,380$ coming due that will he paid, which will make a total of $\$ 49,94162$ paid this year in addition to $\$ 25,000$ re-
funded. The State Permanent School Fund recently purchased $\$ 14,000$ of Wichita bonds.
 5 s , J\&J, $\$ 100,000 . . \mathrm{Jan}^{2}$. 1,1910 RAILROAD BONDS. Chic. KAN. \& Neb. RR.-
6s, F\&A, $\$ 10,000$.....Aug. 1, 1909 6s, F\&A, \$10,000 .....Aug. 1, 1909
KANBAS MLDLAND RR.
6s, J\&D, \$50,000 ...June 1, 1918 ST. LoUIS FT. S. \& WiCH. RR.WICHTA \& COLORADO RR.6s, J\&J, \$40,000 ...Feb. 1, 1906 $6 \mathrm{~s}, \ldots . \mathrm{\$ 122,000} \mathrm{\ldots}$. 6s, .... 74,100.......June 1, 1915

INTEREST on the city bonds is payable by the Inter State Nationa Bank, New York; on the Board of Education bonds by the New York Fiscal Agency, with the exception of bonds due in 1909, interest on which is payable in Topeka.
TOTAL DEBT, ETC. - The total general debt on July 1, 1896, was
$\$ 486,000$; special assessment debt (last returns), $\$ 525,000$. The total school debt on July 1, 1896, was $\$ 156,000$.
ASSESSED VALUATION in 1892 was on real property $\$ 5,770,740$; personal property, $1,005,255$; railroad property, $\$ 214,857$; total,
POPULATION. -The population in 1890 was 23,853 ; in 1880 was
PO11; population in 1895 was 20,841. 4,911; pop
WILSON COUNTY.-County seat is Fredonia.
LOANS- ST. L. WW. WR.- Due. Tax valuation 1896..... \$2,636,200
 6 COURT HOUSE BONDS
Bonded debt July 1,96.. $\$ 130,000$
Population 1890 was........15,286
Population 1895 was......14,393

WINFIELD. - \{畀. O. LOOMIS, Mayor.
County seat of Cowley County.
LOANS- When Due. Ratlroad Bond 6s, F\&A, $\$ 13,000 \ldots$ Mar. 8, 1916 BUILDING BONDS -

Mar. 15, 1906
COLLEGE FUNDING BONDS
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 6,500 \ldots .$. Jan. 1, 1918
6s, M\&N, \$11,000...Sept. 15, 1911
RAILROAD BONDS-
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 20,000 \ldots$.
Sept. 1,1915
6s, Nov.; $17,000 . .$. Nov. 8,1916 Interest pavable in Nay 19, 1917 Interest paya July $1,{ }^{\prime} 97$ City has no floating debt. Totalv̇aluation $1897 \ldots . .732,873$ Total tax (per $\$ 1,000$ ) ' 95 . 56.50 Population in 1890 was......5,184
Population in 1895 was.....5,081

Real estate is assessed at 1-5 its actual value and personal property at $1_{3}$ its actual value.
WYANDOTTE CO - Benj. Schnierle, Treasurer.

County seat is Kansas City.
County seat
When due.
6s, ....... $\$ 13,000$... Sept.1, 1903 $68, \cdots \cdots .$. 35,000....Aug. 1, 1905 $5^{1}{ }_{2} \mathrm{~s}, \ldots . . . \quad 75,000 \ldots$ July 1, 1907 Fs, ....... 60,000...July 1, 1919
FUNDING BoNDS$51_{2} s, \ldots \ldots, \$ \$ 50,000 \ldots . . J u l y$ 1, 1903 $51_{25}, \ldots \ldots, 44,000$...July 1, 1918

JAIL BONDSTotal debt Sept 1,1897 . $\$ 392,000$ Tax valuation 1896....11,088,518 Assessment about $1_{4}$ actual value. Potal tax (per $\$ 1,000$ ) '96.. $\$ 48 \cdot 80$ Population 1890 was ........54, 407
Population 1895 was.......57,352: $51_{2 S}, \ldots .$. . $75,000 \ldots$. Jan. 1, 1919

## ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divians in the state or Kansas which have an indebtedness of over reports. For places having less than $\$ 25.000$ debt see Chronicle of October 31,1896 , pages $808,809,810$ and 811.



[^5]
## State of Montana.

## ITS

## DEBT, RESOUROES, Etc.

Organized as a Territory (Act May 26, 1864) - May 26, 1864 Admitted as a State (Act of Feb. 22, 1889) = - Nov. 8, 1889 Total area of State (square miles) - - - - 146,080 State Capital - - - - - . Helena Governor (term expires 1st Mon. Jan. 1901) - Robert B. Smith Secretary of State (term exp. 1st Mon. Jan. 1901) - T. S. Hogan Treasurer (term expires 1st Monday Jan. 1901) - T. E. Collins Auditor (term exp. 1st Mon. Jan., 1901) T. W. Poindexter. Jr. Legislature meets biennially in odd years on the first Monday in January, and sessions are limited to 60 days.

SITUATION AS TO DEBT, ETC.-For facts with reference to the history of Montana's State debt see State and City Supplement for April 1893, page 130. The loans described below are not strictly State debts, the bouds being issued on land grants. The State is also offering for sale $\$ 350,000$ bonds for a Capitol Building, $\$ 120,000$ for a School of Mines Building and $\$ 65,000$ for a Deaf and Dumb Asylum-see Chroniole August 21, 1897, page 339.

LOANS- $\quad$ Interest,- - Principal. - Phen Due. Outstand'a Agmentural College....... $6 . \ldots . . .{ }^{2} \quad 1910 \quad \$ 100,000$ Normal Sohool............. 6 Optional after 1905 University. $\qquad$ Optional after 1927
50.000

ASSESSED VALUATION, -In 1896 the assessed valuation of real estate was $\$ 64,981,321$; personal property, $\$ 45,289,159$; railroads, $\$ 10,438,231$; total, $\$ 120,708,719$; in 1894 the State tax (per 81,000 ) was $82 \cdot 50$. Property is supposed to beassessed at full ensh value.
DEBT LIMITATION.-The Constitution of Montana was adopted by popular vote October 1, 1889. Article XIII, contains the Sections which regulate the debt-malcing powers of State, county and city, and we gave those sections in full on page 135 of the State and Crry Suprlegent of April, 1895. It may be mentioned that the restriotlons and limitations are distinetly and fully atated.
POPULATION OF STATE.-The popalation of Montana has been as follows in the year named:
1890 ............. 182,159 | 1880. $\qquad$ $39,159 \mid 1870$.
..20,595
In $1870-80$ the increase was 18,564 , or $90 \cdot 14$ per cent; in $1880-90$ 93,000 , or $237 \cdot 49$ per cent.

## Citire, Counties and Towns <br> in the <br> STATE OF MONTANA.

## BEAVER HEAD CO.-County seat is Dillon.

 Total debt (last returns). $876,303 \mid$ Population in 1890 was...... 4,655 BOZEMAN.-Bozeman is in Gallatin CountyBOZEMA N.-Bozeman is in Gallatin County.
LOANS When Duc.
Bonded debt June, 1896.. $\$ 46,000$
 O. Jotional after July 1, 1898 Sinking fund ..................... 1,500 $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 810,000 \ldots .$. Nov, 1,1908 Net debt June, $1896 \ldots . .$. Optional after Nov. 1, 1898 Tax valuation 1896....... 2, 200,000 DUMP GROUND BONDS- 189 $68, J \& J, \$ 3,000 \ldots \ldots . . . J u l y$ 1, 1912 Subject to call after July 1, 1902 Sckool BoxD8issessment about $x_{2}$ actual yalue. Clty tax rato (per \$1,000) ... $\$ 10 \cdot 00$ Population in 1890 was.......2,143 Poptation in 1880 was ....... 894 $68, \ldots \ldots ., \$ 6,000 \ldots \ldots . . . . .1912$ Population in 1896 about 4,000 INTEREST on 78 is paid at Boston; on G8 due July 1, 1908 and
1912 , at New York, and on Ba, due Nov. 1, 1908, at Bozeman. BUTTE CITY.- \{ WM. THOMPSoN, Mayor.
Butte is in Silver Bow County. LOANS- $\qquad$ When Due.
6s, J\&J, $\$ 20,000$.
Oct. 1,1910
Oct. 1,1900 Subject to call Oct. 1, 1900 Pubito Library Bomds6s, JdJJ, \$50,000....... Oct. 1,1912 Subject to call Oet. 1, 1902 6s, J\&J, $\$ 40,000 \ldots .$. Apr. 1,1909
68, J\&J. $50,000 . . .$. Oot. 1,1910
Subject to cail Oct. 1,1900 Apr. 1, 1909
 TAX FREE-All bonds of this city are exempt from taxation.
THE SINKING FUND recelves yearly a sum amounting to 5 per ext oi the total bonued debt.
DEBT LIMITED by law to 5 per cent of assessed valuation.
SOHOOL DISTRIGT NO. 1,-E. E. PAXson, Olerk Board of Education. This is one of the sohool districts into which Silver Bow County is divided. District No. 1 not only includes the entire city of Butte but the larger portion of the taxable property of the county outconnty. The bonded delt of the district is as given below.

| LOANS | Wher Due. | Bonded debt Feb. 1, '97. | $\$ 100,000$ |
| ---: | ---: | ---: | ---: |
| 58, AdeO, $\$ 50,000 \ldots$. | Oet. 21, 1909 | Sinking fund............. | 28,887 |

 6s, ........ $550,000 . . . . . . .1913 \begin{aligned} & \text { Optional after } 1903\end{aligned} \begin{aligned} & \text { Tax valuation } 1896 \ldots .22,281,550 \\ & \text { Population } 1890 \text { (about) }\end{aligned}$ Population 1896 (est.) .....40,000
TAXES for the payment of principal and interest on these bonds are
eviedand collected by the County offilals, and payment is made by the County Treasurer.

CASCADE CO.-A. E. Dickerman, Treasurer. County seat is Great Falls.
LOANS-
When Due.
BRDGE BONDS-
8, J\&UJ, \$110,000....July 1, 1911 78, J\&J, \$20,000 .......July 1, 1911 FUNDING BONDS68, J\&J, \$60,000 (part each year) 1904...Jan. 1, 1899 6 s , J\&J, \$150,600 1904 and 1909

Total debtJan. 1, 1897. \$340,00 Cash and sinking fund. 136,360 Tax valuation, real..... 8,635,661 Tax valuation, person'l $2,225,387$
Total valuation $1896 \ldots 10,861,048$ Assessment is $2_{5}$ actual value. Total tax (per $\$ 1,000$ ) ...... $\$ 12.50$ Population in 1897 (about) 20,00

CHOTEAU CO.-E. Frank Sayre, Co. Clerk. County seat is Fort Benton.

LOANS-
When Due. COUNTY BONDSs, semi-an., $\$ 18,500$.July 1, 1900 3s, seml-an., $\$ 108,000$. July 1, 1911 Subject to call after July 1, 1901 6s, J\&J, \$92,000......June 7, 1917 Int. payable at Co. Tr. \& N. Y'. City, Int. payable at Co. Tr. \& N. Y. City. Floating debt. ............ 102,791

Total debt ................. \$229,22 Oash in County funds... 34,013 Net debt Dec. $1,1896 \ldots \ldots 1,195,278$ Tax valuation, personal.2,668,112 Total valuation 1896...4.392,68 Assessment about $3_{5}$ actual value
Total tax (per $\$ 1,000$ ).... $22 \cdot 25$ Population in 1890 was
Population in 1890 was
Population in 1880 was Population in 1880 was.......3.058 Population 1895 (estimated) 5,000

CUSTER CO.-JoHN S. TRUSCOTT, Treas.
County seat is Miles City.

LOANS- When Due.
REDEMPTION BONDS-
6 s , g, J\&J, $\$ 274,000$. July 1, 1915
When Due. subject to call July 1, 1905. Total debt Feb. 23, 1897. \$274,000 Population 1894 (estimated). 8,500 INTEREST is payable at the office of Kountze Bros., New York City

DAWSON CO.-JAs. McCormaok, Clerk. County seat is Glendive.
LOANS -
$\qquad$
When Due. \%s, Dec., $\$ 11,000 \ldots$ Dec. 1, 1903 subject to call at any time. REFUNDING BONDS-
6s, g, $\$ 500,000 \ldots . . . . . . . . . . . . . . . . . . .1915$ DGE BONDS-
6s, g, J\&J, $\$ 39,000$. July 1 , 1915 $6 \mathrm{~s}, \mathrm{~g}$, J \& \& J, $\$ 39,000$...July 1, 1915 Bonded debt Mar. 24,'96.\$10,0000 Floating debt.............. 3,341 INTEREST is payable in Glendive and New York.

FLATHEAD CO.-Miohel Therriault, Clerk. County seat is Kalispell. On Dec. 7, 1896, the cash on hand was increased by $\$ 37,747$, by the collection of taxes, reducing the amount
6 s , County bonds.
Total debt Dec. 1, 1896.... 177,432
Cash in County funds....
Cash debt Dec. $1,1896 \ldots, \ldots 9$
Net
174,235
Tax valuation 1896..... \$2,796,002
Tax
Pop
Total debt..
\$103,341 Sinking fund............ $\quad 4,824$ Tax valuation, real....... 330,671 Tax valuation, personal.1,744,743 Total valuation $1895 \ldots . .2,075,414$ Assessme ( Population in 1890 was Population in 1880 was........ 180 Population 1895 (loc. est.).... 1,500
Tax valuation, person'l.\$4,814,221 Total valuation 1896 ...6,935,958 Assessment about $1_{2}$ actual value. Potal tax (per $\$ 1,000$ )........ 14.308

County seat is Virginia City
$\begin{aligned} & \text { Bonded debt Aug. 1, '97.. } \$ 100,000 \\ & \text { Floating debt.............. } 1,893\end{aligned} \left\lvert\, \begin{aligned} & \text { Net debt Aug. } 1,1897 \ldots . .294,777 \\ & \text { T'ax valuation 1897.....3,330,680 }\end{aligned}\right.$



## MEAGHER CO.-Allen Pierse, Co. Treas.

County seat is White Sulphur Springs. In 1897 a purtion of the county of Meagher was detached and annexed to other counties, thus greatly diminishing assessed values. The 1897 valuation below relates to the county in its new ior in payment of the portions segre gated, and these are included in the sinking fund assets below.

LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Sinking funds.......... } \$ 68,000 \\ & \text { Net debt Aug. } 11897\end{aligned}\right.$ 7 F UNING BONDS6s, J\&J, 50,000 .........Jan. July 1, 1902 6s, J\&J, 25,000.........July 1, 1914 Subject to call after July 1, 1904 REFUNDING BONDS-
6s, J\&J, \$63,000......Jan. 1, 1913 Bonded debt Aug. 11,'97. $\$ 188,000$ Net debt Aug. 11, 1897.. 120,000 Tax valuation ' 97 about $4,044,798$ as actut. 2,900,000 State tax (per $\$ 1,000$ ) 1897 County County tax (per $\$ 1,000$ ).....20.00

INTEREST on the funding bonds is payable at the Fourth National

MISSOUI A.- $\left\{\begin{array}{l}\text { J. M. KEITH, Mayor }\end{array}\right.$
GHES, City Clerk.
Missoula is the county seat of Missoula County.
LOANS - When Due. Bonded debt Jan. 1, 1897.. $\$ 99,000$
 Subject to call after Nov. i, 1901. Oity Hall B 7s, M\&S, \$6,000.......Sept. 1, 1902 subject to call at any time.
GS MER CONDS
6s, Mav, Net debt Jan. 1. 1897.......... 155. 665 Tax valuation 1896......2,537,000 Assessment about $1_{2}$ actual value Population 1890 was............3,426 INTEREST on the City Hall bonds is parable by M. Bolles \& Co. (he Mercantile Trust Company, N. Y
TAX FREE-All bonds of this city are exempt from taxation.
MISSOULA CO.-ALFRED CAyE, Treasuret.
County seat is Missoula.

| LOANS- <br> When Due. | Total debt. $\qquad$ $\$ 354,68$ <br> Sinking fund |
| :---: | :---: |
| s, F\&A, \$13,000 ..... Mar. 1, 1909 | Net debt Jan. 1, 1897..... 349,54 |
| County Bonds | Tax valuation, real......3,417,82 |
| 7s, F\&A, \$50,000.......Feb, 1, 1901 | Tax valuation, personal.2,639,303 |
| 5s, J\&J, 4,600...... 1898-1900 | Total valuation 1896....6,057,199 |
| Funding Bonds- | Assessment about $1_{2}$ actual valu |
| 6s, J\&J, 150,000.... Jan. 1, 1912 | Tax valuation 1890......8,113,188 |
| Refunding Bonds | Tax rate (per \$1,000) ........ $\$ 14$ |
| $6 \mathrm{~g}, \mathrm{~J} \& J, 40,000 \mathrm{~g}$... July 1, 1916 | Population 1890 was........14,42 |
| Bonded debt Jan. 1, '97.. \$257,900 | Population in 1897 (est.)...13,500 |
| Floating debt............. 96,785 |  | Toatng

York; aREST on jail bonds and warrants due 1912 is payable at New TAX FREE.-Bonds issued by this county are exempt from taxation

PARK CO.-T. H. Smith, County Clerk.
County seat is Livingston. By act of the Legislature of 1896 this county warnties the old LOANS- When Due. Cash on hand........... $\$ 20,308$ 7 7s, J\&J, $\$ 70,000 \ldots . .$. Jan. 1, 1908 Tax valuation 1896.... 3,376,015 Subject to call after-15 years. Tax valuation, real..... 2,552,140 $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 10,000 \ldots . . \mathrm{J} a n .1,1910$ Tax valuation, personal 947,192 Subject to call after Jan. 1, 1905
63, Total valuation $1895 . . .3,499,332$ 63, J\&J, $\$ 75,000$.......July 1,1913 Assessment abt. $65 \%$ actual value 6s, J\&J, 45,000......July 1, 1914 Total tax (per \$1,000)........ $\$ 18 \cdot 00$ Bonded debterest.......: 5,333 | Population 1897 (est.)...........6,000 Total debt................. 205,333
INTEREST on the bonds is payable at New York and at Livingston, Mont.

## SILVER BOW CO.- County seat is Butte City.

LOANS- When Due. Sinking fund............... \$18,833 58 J\&J, \$125,000 July 1, 1917 Tax valuation 1895 ....... 106,166 5s, J\&J, Subect to call after July 1, 1907 Assessment is $3_{1}$ actual Value Subject to call after July 1, 1907 Bonded debt Jan.1,1896.\$125,000

## YELLOWSTONE CO.-County seat is Bllings.

LOANS - when Due Sinklug tund Net debt Jan. 1, 1897 ........ 152 7 B, . J. J.J., $\$ 91.500 \ldots$ July 1,1907 Bubject to call after July 1, 1897 FUNDING BONDS-
6s, E, $\$ 59,000 \ldots \ldots$......... 1,1911 Subject to call after Oct. 1, 1901 Bonded debt Jan. 1, '97.. $\$ 150,500$
Eloating debt.....
6.442 Floating debt

156,942
The countr's debt is limited to t per INTEREST is payable in New York at the Nat. Bank of the TAX FREE.- Bonds issued by this county are free from taxation.

## State of Wyoming.

DEBT, RESOUROES, Etc.
Organized as a Territory (Act of July 25 1868) - July 25, 1868 Admitted as a State (Act of July 10 1890) Total area of State (square miles) State Capital

July 10, 1890

- . . . . Cheyenne

Governor (term expires 1st Mon. Jan. 1899) Wm. A. Richards Secretary of State (term ends 1st Mon. Jan. 1899) C. W. Burdick Treasurer (term expires 1st Monday Jan. 1899) Henry G. Hay
Legislature meets biennially in odd years on the 2d Tuesday in January, and sessions are limited to 40 days.
DEBT HISTORY.-All the necessary data respecting the State's
aebt will be fond debt will be foand in the following statement.
LOANS-
 Capitol Building Bonds.... 6 Jan. 1 \{ Jan. $1,1902.1911\} \$ 150,000$ Insane Asylum Bonds...... 6 Jan. 1 \{ Jan. $\begin{aligned} & 1,1913-1922\} \\ & 83,000 \text { yeary } \\ & 30,000\end{aligned}$ Public Builaing Bonds.... 6 July 1 July 1,1919-1928? 90,000 Univeralty Ballding Bonds $6 \mathrm{Jan}, 1$ Jan. 1, 1502-19i1 \} 50,000 INTEREST on the publie bullding bonds is payable at the Fourth Natice, or at the Mercantle on all others at the state Treasurer'

TOTAL DEBT, ETC. - The total debt on Feb. 1, 1897, was neas of the states and all its commoties ant cities was $81,928,400$, of Which $\$ 1,681,400$ was bonded and $\$ 246,715$ floating.
ASSESSED VALUATION, -The following statement shows the doted

DEBT LIMITATION.-In Wyoming the provisions of the Constituons. They are all found in Article 16 of that instrument, and indicate that the state is determined to preserve with care the conseryative reputation which it enjoyed as a Territory. Citations from the laws of the state respecting debt limitation will he found on page 137 of the tate and City sepplemgnt of april, 1895.
POPULATION OF STATE.-Wyoming's population has been as
1890..............60,705 | 1880.
$.60,705|1880 \ldots \ldots \ldots . . .20,789| 1870$
In $1870-80$ ingrease was 11,671 , or $128 \cdot 00$ per cent, and in $1880-90$

## Cities, Counties and Towns <br> is thes <br> STATE OF WYOMING.

## ALBANY CO.-County seat is Laramle City.

LOANS When Due. |Total Aebt Jan $1,1897.8148,000$ Fundsc Bosps(part yearly) to Nov, 16; 1910 Tax valuation 18s9.......a, val value. Interest payable in New York.
Bonded debt Jaur, 1,97...\$142,000
loating debt.............. $\quad 6,000 \left\lvert\, \begin{array}{ll}\text { Popmation in } 1890 \text { was......8,865 } \\ \text { Population in } 1894 \text { (est) } \ldots .9,000\end{array}\right.$ TAX FREE.-All bonds lamed by this county are exernit from

## BUFF A LO. - \{CHARLES H. BURRITT, Mayor

Buffalo is in Johnson Count E. A. MOELLLER, Clerk.

G3, LOANS-
When Duee. Eunyeot to call aiter Jan. 1,1903 Interest payable in Now. Yorlc. Total debt Jay. 1,1897 .... York. 80.000
Tax valuation, Feal..... 169,904 taxation.

CARBON COUNTY.-F. M. BAKER, Treas. County seat is Rawlins.
LOANS,-
Fis, J\&J, $\$ 144.000$ - 1890
(\$14. 100 due yearivan 1900-1909 Total debt Feb. 1, 1897.. \$144,000 Tax valration, real...... $1,139,783$
Tax valuation, personali $1,354,934$

CHEYENNE.-\{ $\begin{aligned} & \text { W. R. SOHNITGER, Mayor. } \\ & \text { M. J. NICHOLS, Treasurer. }\end{aligned}$
Cheyeume is situated in Laramie County
LOANS- When Due. Water debt included.
Water debt included.... $\$ 192,500$
Tax valuation 1896 ..... R8, Jan. 1, $\$ 127,500$..Mar. 1, 1898 6s, Jan. 1, d12, ( 86,375 due $\mathrm{Y}^{\prime}$ riy) to Mar. 1, 1922
VIADUCT BoNDs 1891 68, Jan. 1, $\$ 60,000$...Aug. 1, 1902 ( $\mathrm{W}, 3,000$ due $\mathrm{y}^{\text {rily }}$ ) to Aug. 1, 1921 Water Extension bonds 1891 6s, Jan, \$05,000 ......Ang.1, 1902 \$3,250 due yearly) to Aug. 1,1921 Assessment is 1 g actual value. State tax (per $\$ 1,000$ ) $94 . . . \$ 5 \cdot 85$
County tax (per $\$ 1,000$ ). 9.1 .90 City tax (per $\$ 1,000$ ) $1896 \ldots 7 \cdot 00$ Average school tax 1896 .... $7 \cdot 20$ City property (value) '96.\$750,000 Population in 1890 was.....11,690 rotal debt Jan. 20,1897..\$252,500 Population 1897 (est.) .......11,500
INTEREST on the refonding bonds is payable in New York; on the water extension bonds in Hartford, Comn.; on the viaduct bonds in New York and Hartiord.
OPTIONAL.-Bonds of 1891 are subject to cal after 1901; those of
1892 after 1898. CONVERSE CO.-F. A. Amnspoker, Treas.

## County seat is Donglas,

$\qquad$
Hond Bonds6s, J\&J, $\$ 60,000$......July 1, 1909 Interest is payable in Now York. Bonded debt uly 1,1896...\$60,000 Toutal debt Stuking Fund............... 6,400 Net debt July 1,1896...... $\$ 78,600$

## CROOK CO.-W. L. Nettelhorst, Clerk. <br> \section*{County seat is sundance}

LOANS- Whien Due. 68, Je.J, $\$ 17,000$......July 1, 1858 ( $\$ 1,000$ due yearly) to July 1,1915 6s, J\& JJ, $\$ 55,000$....... May 1, 1901 (\$5,500'due yeariy) to May 1, 1911 Interest is payabie in Now York:
Bonded debit sept. 1,197 . $\$ 73,000$

Floating debt about...... $\$ 28,000$ Total debt Sept.1,'97, abt.
Ta1,000
Tax valuation, real......
575,423 $\begin{array}{ll}\text { Tax valuation, real...... } & 575,423 \\ \text { Tax valuation, personal. } & 992,982\end{array}$ Total valuation 1897....1,568,405 Kssessment about $1_{a}$ actual value. Population in 1890 was......2,338 Population in 1897 (est.) .....3,100

EV ANSTON.- \{F. H. HARRISON, Mayor.
Evanston is situated in IMRED. A. VOIGHT, Treasurer.
Evanston is situated in Uinta County.
WOANS- When Duc. $\begin{aligned} & \text { Floating debt........... } 81,600 \\ & \text { Total debt Jan. 1, 1897... } 80.600\end{aligned}$
 68 , ann., $86.000 \ldots . . . . . . . .1926$ City tax (per $\$ 1,000$ ) ............. $\$ 6 \cdot 00$ Bonded debt Jan. 1, '97... $\$ 26,000 ~\left(\begin{array}{l}\text { Population in } 1890 \text { was....... 1,995 } \\ \text { Population in } 1897 \text { (eat) }\end{array}\right.$ INTEREST is payable in Chieago or Evanston.
TAX FREE.-All bonds issued by this town are exempt from taxa-

## JOHNSON CO.-County seat is Buffalo.

FOANS - When Dwe. Floating debt
Qs.J\&J, $\$ 74.000$................ $\$ 12,602$
 Court House bond ........... 86,000 Population in 1890 was Bonded debt (last returnis)..79,000 $\left\lvert\, \begin{aligned} & \text { Poppulation in } 1880 \text { was......... } 2,357 \\ & 637\end{aligned}\right.$ INTEREST is payable in New York.

LARAMIE.-The city of Laramie is situated in Albany Co.
 G8, J\&J \& 86.400
, Subject to cail after 1905.1925
SEWER BONDS-
6s, J\&J, \$10,000.....July 1, 1917
subject to call after July 1, 1897
Population in 1880 was......2,696
Population in 1897 (est.)...6,500

LARAMIE COUNTY.-D. S. SWAN, Treas.
County seat is Cheyemne City.
Total debt Aug, $1897 \ldots . .8400,000 \mid$ Total tax (per $\$ 1,000$ ) $1897 \$ 28.00$ Tax valuation 1897 ......5, 433,052 Population in 1890 was, ....16,777
Population in 1880 was......6.409

## SHERTDAN.-This town is in Sheridan County.

 \begin{tabular}{c|l}
$68, J a n, 1, \$ 75,000 . .$. Aug. 1,1923 \& Net debt (last returna)..... 80,063 <br>
Tux valuation $1894 \ldots . . .728,277$ <br>
Subjeet to eall after Aug. 1, 1903 \& Assessment is $1_{3}$ aotial value.

 

Subjeet to enll after Aug. 1, 1903 \& Assessment is $x_{3}$ actial value. <br>
Bonded debt (last returns) $\$ 75,000$ \& Tux rate (per $\$ 1,000$ ) ........ $\$ 3 \cdot 00$
\end{tabular} Bonded debt (last returns) $\$ 75,000$

Floating debt...............
7,608
Total debt............... 82,608 $\begin{aligned} & \text { Tax rate (per } \$ 1,000 \text { ) ........ } \$ 3.00 \\ & \text { Population in } 1890 \text { was..... } \\ & \text { Population in } 1894 \text { (est.).... } 1,800\end{aligned}$ INTEREST on the bonds is payable at the Chemleal Natlonal Bank
Now York

SWEETWATER CO.-JOHN PARK, Treas.
County seat is Green River

LOANS-
When Due.
68, J\&EJ, \$40.000, Mar. 1,1902 to '11 $51_{2} s$, J\&J, 853,000 due yearly, 11 5 ( 85.300 due yearly ) 11 Bonded debt July1, 1897. $\$ 93,000$ School dist, debt (add'L).. 15,400 Total debt ................. 108,400 Sinking fund and cash .... 65 Popatax (per $\$ 1,000$ )...... $\$ 20000$ INTEREST INTEREST on 6 is payable at Chemical National Bank, N. Y.; on
$5^{2}$ gs, at Green Rlver, W yoming. TAX FPEE Rlver, W yoming.
TAX FREE,-All bonds of this county are exempt from taxation.

## UINT A CO.-County seat is Evanston.

LOANS EUNDNG Bonds- When Due. | Tax valuation, personal. $\$ 918,014$ 6s, Jau, $\$ 100,000 \ldots$. June 1, $1916 \mid$ Total valuation $1895 . . .3,424,131$ Interest payable at Evanston. Total debt Feb. 1, 1896.. \$109,500 Total tax (per \$1,000)....820.4014 | Tax Faluation 1896......3,551,911 | Population in 1890 was....... 7,881 |
| :--- | :--- |
| Tax valuation, real......1,167,562 | Population in 1880 was......2,876 | TAX FREE.-The county's bonds are exempt from taxation.

## State of Idaho.

## ITs

DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 3, 1863) - March 3, 1863 Admitted as a State (Act July 3, 1890) Total Area of State (square miles) - July 3, 1890 84,800 State Capital Boise
Governor (term ends 1st Monday Jan. '99) Frank Steunenberg Secretary of State (term ends 1st Mon.Jan. '99) Geo. J. Lewis Treasurer (term expires 1st Mon, Jan, '99) Auditor (term expires 1st Mon. Jan. '99)

Geo. H. Storer
J. H. Anderson

Legislature meets biennially in odd years on the Monday after the 1st of January, and the length of sessions is limited to 60 days.
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.

LOANS-
Principal.
al. NAME AND PURPOSE. Asylum improve Refunding...
P. Ot Interest.- $\qquad$
$\qquad$ Wagon road..

## 


$\qquad$ July 1, 1905-'15 $\$ 25,000$
75,000 75,000
108,000 108,000
11,000 11,000
29,000 8,000 2,000
20,000 20,000
65,000 65,000
50,0
INTEREST on the asylum improvement and normal school bonds is payable at the Chase National Bank, New York; on the 6 per cent wagon-road bonds by Wells, Fargo \& Co., New York; on the refunding bonds at the office of the State Treasurer.
TOTAL DEBT, ETC. -The total bonded debt on Jan. 1, 1897, was
$\$ 393,000$.
ASSESSED VALUATION.-In 1896 the total assessed valuation was $\$ 28,962,833$; in 1893 the total assessed valuation was $\$ 33,431$,841, property being assessed at about $1_{3}$ 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
in 1896 was $\$ 8.50 ;$ in 1893 it was $\$ 8 \cdot 50$; in $1892, \$ 7 \cdot 55$.
DEBT LIMITATION. - Idaho has placed limits in its Constitution upon the debt-making power both of the State and its municipalitios. 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: 1890 .............. 84,385 | 1880 $.32,610 \mid 1870$. 14,999
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 1897, according to local figures, was 148,000 .

Cities, Counties and Towns in the<br>STATE OF IDAHO.

ADA COUNTY.- County seat is Boise City. Canyon County was created from part of Ada County, and suit for $\$ 30,000$ is pending against the latter claimed to be due Canyon County as the lt of the division.

Bonded debt (last returns). $\$ 55,000$
Floating debt....................190,483 Total debt. Cash on $1 . . . . . . . . . . . . . . . . . . . .245,483$ Cash on hand.................. 18,385
Net debt (last returns).... 227,098

Value of county property $\$ 127,000$ Tax valuation $1896 \ldots, .3,334,188$ Total tax (per $\$ 1,000$ ) $96 \ldots . . \$ 25 \cdot 00$
Tax valuation in 1890 ...3.744,642 Tax valuation in $1890 \ldots 3,744,642$
Population in 1890 was.......8,368

## ALTURAS COUNTY._County seat was Hailey.

## LOANS- When Due. COURT HOUsE Bonds.

 6s, Jan., \$40,000. 7s, J\&J, $\$ 227,000 \ldots \ldots . . . .1897$ $7 \mathrm{~s}, \quad \mathrm{~J} \& \mathrm{~J}, \quad(\$ 22,700$ yearly) to 1906 $61_{2}$, J\&J, $\$ 19,000$ yearly) to 1907 ( $\$ 1,900$ yearly) to 1906 Bonded debt Jan. 1, 1896 Floating debt............... 140,000 Sinking fund.................. 36,000 Net debt Jan. $1,1896 \ldots .$. 335, 100 Tax valuation $1895 \ldots . . .1,250,000$ Assessment is 3 actual value. Value of county property. $\$ 65,000$ Population in 1890 was......2,629 Population in 1896 about..... 4,5060INTEREST on 6 s paid in Hailey; on all other bonds in New York. The above shows the debtfor which Alturas County was primarily held, the bonds having been issued by Alturas County before the creation 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 able property of the county as constituted at the time of issue, and before the division of Alturas. Elmore, Logan and part of Bingham county were taken from Alturas County in 1889.
BANNOCK COUNTY.-JOHN ScOTT, Auditor.
County seat is Pocatello.
LOANS- When Due. Assessment about $2_{5}$ actual value, 6 s , J\&J, $\$ 125,000$..J Bond. debt Feb. 8, 97. an $1,1906-16$ County tax (per $\$ 1,000$ ) Tax val Tax valuation, real......1,410,000 Tax valuation, personal. $1896 \ldots .1,600,000$

State tax (per \$1,000) Total tax (per \$1,000).. Value of county property Population in 1890 was
Population in 1897 Population in 1897 (est.)

BINGHAM CO.-Geo. F. Gagon, Co. Clerk.
County seat is Blackfoot.
LOANS- When Due. | Net. debt Jan. 1,'97....... $\$ 98,000$
 Bonded debtJan. 1, $97 \ldots . . \$ 113,000$ Total debt. ............. 183,000 Sinking funds

183,000
85,000 State tax (per $\$ 1,000$ )...
County tax

(per $\$ 1,000$ ) $\begin{array}{ll}\text { County tax (per } \$ 1,000 \text { )... } & \$ 37.00 \\ \text { Population in } 1890 \text { was.. } & 13,575\end{array}$ | Population in 1897 (est.). | 8,000 |
| :--- | ---: |
|  |  |

## BOISE. $-\left\{\begin{array}{l}\text { W. E. PLERCE, Mayor. } \\ \text { ARCH. CUNNINGHAM, Clerk }\end{array}\right.$

The County seat of Ada County.

## CITY HaLl Bonds- <br> When Due

Subje, $40,000 \ldots . .$. July 1, 1911 Subject to call after July 1, 1901 FUNDING BONDS Subject to call after July 2, 1904

July 2, 1914 SEWERAGE BONDS- $\quad$ July 1, 1911 Subject to call after July 1, 1901

| Floating debt. <br> Total debt Jan. 1, 1897. 201,000 <br> Tax valuation 1896 $\qquad$ 1,900,000 <br> Real valuation. $\qquad$ .5,684,000 <br> Tax rate (per $\$ 1,000$ ). <br> Population in 1890 was. <br> $\$ 12 \cdot 50$ <br> Populat'n' 95 (local census).7,124 |
| :---: |
|  |  |
|  |  |
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## CANYON COUNTY.-R. S Madden, Treas.

County seat is Caldwell.
Bonded debt Aug. 1, '97. $\$ 14,857 \mid$ Actual valuation about $\$ 5,000,000$ Floating debt............. 54,584 Total debt Aug. 1,1897 .. 69,441

## CUSTER COUNTY.-County seat is Challis.

LOANS- When Due. |Total debt................... \$109,509 $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 25,000 \ldots .$. Jan. 1, 1900 Cash on hand .............. 107, 2,123 ( $\$ 2,500$ due y early) to Jan. 1, 1909 Tax valuation $1896 \ldots . .$. ..... 509,292 $7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 50,000 \ldots . . \mathrm{Jan} .1,1903$ (\$5,000 due Jearly) to Jan. 1, 1912 Bonded debt (lastreturns). $\$ 75,500$ Value of (per \$1,000) '97. \$60.00 Population in 1890 was
INTEREST is payable at New York.
FREMONT CO.-Ernest Bramwell, Auditor.
County seat is St. Anthony.
Float'g debt Jan. 1, 1897. $\$ 151,000 \mid$ Total valuation $1896 \ldots . . \$ 1,473,885$ County has no bonded debt. 06 Assessment about $2_{5}$ actual value. $\begin{array}{ll}\text { Tax valuat'n real \& per } \$ 1,087,006 & \text { State \& Co. tax (per } \$ 1,000 \text { ) } \$ 45 \cdot 00 \\ \text { Tax valuat'n RR. \& tel. } 386,879 & \text { Population in } 1897 \text { (est.)....8,700 }\end{array}$

IDAFO COUNTY:-County seat is Mount Idaho.
Floating debt Aug., 1897, $\$ 71,880 \mid$ Value of county property - $\$ 8,000$ County has no bonded debt. ${ }^{\text {ha }}$ Tax valuation, $1897 \ldots . .905,000$


## KOOTENAI CO.-FRANK O. Hill, Treas.

County seat is Rathdrum
LOANS- When Due. FUNDING BONDS-
7s, J\&J, \$10,000.......Jan. 1, 1898 ( $\$ 1,000$ due yearly) to Jan. 1, 1907 6s, J\&J, $\$ 80,000 .$. May $2,{ }^{\prime} 02$ to '11 (\$8,000 due yearly.)
6s, J\&J, \$19,000.
, J\&J, 30,000 ..... 1906 to 1915
(Part due yearly on Jan. 1.)
8s, J\&J, $\$ 6,000 \ldots . . . . J a n . ~ 1, ~$
( $\$ 600$ J'rly June 1) to June 1,
1999
( $\$ 600$ y'rly June 1) to June 1, $^{1} 908$
INTEREST on funding 7 s and road bonds is payable at Chemical National Bank, New York; on funding 6s at Kountze Bros., New York.
LATAF COUNTY.-County seat is Moscow.
Bonded deht Aug., 1897.. \$200,000 $\mid$ Tax valuation $1896 \ldots ., \$ 2,850,344$ Floating debt................. 50,110 Tot. tax (per $\$ 1,000$ )'97 $27 \cdot 00$
 Net debt. 14,501
55,609
LEMHI COUNTY.-J. P. Clough, Auditor.

## County seat is Salmon

 LOANS- When Due. $\mid$ Net debt Jan. 18, 1897..... $\$ 63,915$ REFUNDING BONDS-8 s , J\&J, $\$ 22,400$..July 1 , ' 98 to '05 ( $\$ 2,800$ due yearly.) Bonded debt Jan. 18, '97..\$26,000 Floating debt Tax valuation 1896......... 805,557 Assessment about 23 actual value. Tax rate (per $\$ 1,000$ ) 1897- $\$ 49 \cdot 50$ Cash on hand | 52,021 | Population in 1880 was.......2,230 |
| :--- | :--- |
| Population in 1897 (est.) |  | INTEREST is payable in New Yor

LOGAN COUNTY.-County seat was Bellevue.
Bonded debt (last ret'ns) . $\$ 148,258 \mid$ Tax valuation $1894 \ldots . . \$ 1,752,947$

 Net debt (last returns).... 164,608
MOSCOW.-Moscow is the county seat of Latah County.

LOANS-
When Due.
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 8,000$.
6s. ...... 35,000.
FUNDING BONDS-
6s, J\&J, $\$ 15,000$
..July 1,1913
1913
6s, J\&J, $\$ 15,000 \ldots$.
Oct. 15, 1911
6s, J\&J, 25,000 .....Oct. 15. 1911
 Assessment is $s_{5}$ actual value. Average school tax............12.00
Population in 1890 was.......2,861 7 s , Nov., $\$ 16,000$
.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'

NEZ.PERCE CO.-
County seat is Lewiston. This county was divided in 1889 , the county of Latah being set off, leaving only the unsettled portion of the country in the county of Nez Perce.

| LOANS- <br> When Due. COURT HOUse Boxds- $\qquad$ | Net debt Feb 1, 1895 .... $\$ 93,000$ Total valuation 1896 .... 1,429,129 |
| :---: | :---: |
| , Nov., \$30,000 | Assessmentabout ${ }^{2} 3$ actual value. |
| Bonded debt Feb. 1, 1895 \$30,000 | Total tax (per \$1,000) ... \$36.50 |
| Floating debt ............. 80,000 | Population in 1890 was..... 2,847 |
| Total debt................. 110,000 | Population in 1880 was......3,965 |
| Sinking fund.............. 17, 17,000 |  |
| ONEIDA COUNTY.-County seat is Malad City. |  |
| LOANS- When Due. <br> $J \& J, \$ 30,000 \ldots . . . . . . . . . . . . . . . . ~$ | Net debt (last returns). $\$ 74,544$ <br> Value of county prop'y. <br> 33,000 |
| S, J\&J, 30,00 | Tax valnation $1896, \ldots, 1,324,895$ |
| Bonded debt (last ret's) \$80,000 | Assessm't about 65\% actual value. |
| Floating debt............ 24,293 | Tax rate (per \$1,000) 1897. $\$ 35 \cdot 50$ |
| Total debt............... 84,233 | Population in 1890 was ....... 6,819 |
| Cash on hand........... 9,689 | Population in 1880 was...... 6,964 |

Cash on hand............ 9,689 Population in 1880 was.......6,964
INTEREST on 85 is payable at New York; on 68 at option of holder
OWYHEE CO.--E. L. Ballard, Auditor.

## County seat is sllver City.

Fusdisg Boxds-
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{JJ}, \$ 61,000 \ldots . . .1907$ to 1917 Floating debt Jan. 4, 1897. $8.36,392$ Floating debt Jan. 4, 1897. 836,392
Cash on hand ............... 33, 190 Net debt Jan. 4, 1897....... 53,202

Tax valuation 1896 .......8796,809 Asseasment about \% actual value.
Total tax (ver $\$ 1,00031897, \$ 35.00$ Value tax (per $\$ 1,000$ ) $1897.835 \% 0$ Population county property. $\$ 30,050$ Population in 1890 was......2,021
Shoshone Co.-W. P. Northrup, Treas.
County seat is Murray.
LOANS- When Dice.
COUNIY BoxDs-
78, semi-an., $\$ 28,000 \ldots \ldots .1902$
78 , semi-an. $252,000 \ldots 1903-1912$
Bonded debt Jan 1, 1897 yearly.)
Floating debt
Cash on hand $\qquad$
5280,256
336,256
Net debt Jan. 1, 1897.... \$317,380 Tax valuation real....... $1,351,455$
Tax valuation personal. 317,229 Tax valuation personal... 317,229
Total valuation $1896 \ldots 1,668,684$ Total raluatlon 1896. Tot tax (per $\$ 1,000$ ). 97
Population in 1890 w Population in 1890 was. Population in 1897 (eat........ 469

## WASHINGTON CO.-C. M. Hrxon, Treas.

County seat is Welser.
Bonded debt Jan. 1, '97. $\$ 40,000$
Floating debt....... Total tax (per $\$ 1,000$ ) '97..832-50 Bonded det debt................ 9,555
Floating
Total debt.............. 49,555 $\begin{aligned} & \text { Population in } 1890 \text { was......3,836 } \\ & \text { Popalation in } 1896 \text { about. ...4,500 }\end{aligned}$


## State of Colorado.

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)
State Capital
Governor (term expires Jan. 1899)
108,925
Denver

- Alva Adams Secretary of State (term expires Jan. '99) - C. H. S. Whipple Treasurer (term expires Jan. 1899) . . Geo. W. Kephart Legislature meets biennially in odd years on the first Wednesday in January, and sessions are limited to 90 days.
HISTORY OF DEBT.-For bistory of State debt ree STATE AND CITY SUPPLEmest 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 groas debt of the Btate and the ensh offisets thereto on the dates named.
Dec. 1, 1896. Dee. 1.1894.

| Ontatanding warrants | $\begin{gathered} \text { Dec. } 1,1896 . \\ \ldots . .81,916,787 \end{gathered}$ | $\begin{gathered} \text { Dec. } 1,1894, \\ \$ 1,937,440 \end{gathered}$ | $\begin{gathered} 1892, \\ 81,769,592 \end{gathered}$ |
| :---: | :---: | :---: | :---: |
| Certs, of indebtedness. | 70,268 | 94,555 | 36,056 |
| Loco weed sertificate |  | 5,913 | 5,829 |

$\begin{array}{lrrrr}\text { Loco weed certilicates..... } & 60,0,000 & 5,913 & 5,829 \\ \text { Capitol building bonds..... } & 600,000 & 600,000 & 600,000 \\ \text { Casmal denclency bonds. } & 100,000 & \ldots .200 & \end{array}$
Casaal denciency bonds. Insurreetion bonds.
Other indebtedness.

70,500
399,959
Net assetal............................

## Net debt..................... $\$ 2,293,312$

\$1,908,207 $81,462,455$ iotal assessed vaination, the State tax per 81,000 , ond the total State's debt for each year since 1876 :
Tolal Assessed

$$
450,380
$$

$\$ \overline{\$ 3,088,288}$
1,180,081
82,411,477
$\overline{81,462,455}$

| Nos. 30- | Tolal Assessed Falwation. | State Tax per 81,000 . | Total Debt |
| :---: | :---: | :---: | :---: |
| 1890. | \$2003,598,561 00 | $84100$ | $83,157,50900$ |
| 1895. | 202,584,33400 | ....... |  |
| 1894. | 208,905,27900 | ....... | 3,088,288 00 |
| 1893. | 238,722,41700 |  |  |
| 1892. | 2396,884,449 00 | 1.00 | 2,411,47700 |
| 1890 | 220,544,064 62 | 4.00 | 1,647,900 61 |
| 1885. | 115,420,19290 | $5 \cdot 56$ | 814,494 66 |
| 1880. | 73,698,746 29 | $5 \cdot 00$ | 213,48476 |
| 1877..... | 43,453,94636 | $5 \cdot 60$ | 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 Constitutional provisions with reference to the creation of delot are of considerable length, and atrike
one at first as quite elaborate. After a brief study of the provisions their good qualities stand out so plainly as wholly to disarm criticism. AII the regulations with reference to power on a more reasonable basis, artiele 11 of the Consttation. See STATE AND CITM SUPPLEMENT of

POPULATION OF STATE.-The population of Colorado has been
as follows in the year named: in 1897 it was estimated at 500,000 : as follows in the year named: in 1897 it was estimated at 500,000 :
1890.

| $.412,198$ | 1870 |
| :--- | :--- |
| $.194,327$ | 1860 |

$.39,864$
$.34,277$
In $1860-70$ increase was 5,587 , or $16 \cdot 30$ per cent; in $1870-80,154,463$
or $37 \cdot 47$ per cent; in $1880-90,217,871$, or $112 \cdot 12$ per cent.

## Cities, Counties and Towns <br> IN THE <br> STATE OF COLORADO.

## BENT COUNTY.-R. I. Klitt, Treasurer.

Las Animas is the county seat.
LOANS- When Dree.
COURT HOUSE-
7 s, A pril, $\$ 25,000$
April, 1901
RAILROAD AID-
8s, July, $\$ 8,000$..........July, 1910
 INTEREST on conrt-house bonds is payble at New York; on rallroad aid bonds at Boston, Mass.

BOULDER - \{ $\begin{aligned} & \text { C. RICKETTS, Mayor. } \\ & \text { E. K. STAFFORD, Clerk }\end{aligned}$
This is the county seat of Boulder County.
LOANS- When Due. |Tax valuation 1896.....\$1,313,525 68, J\&D $, \$ 30,000$, 8. . Dec. 1,1908 Total tax (per 81000 netual value. $68, J \& D, 20,000, g \ldots . J u n e ~ 1,1908$ Total tax (per 81,000 ) ......... 198.330 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, 80,000, \mathrm{~g} . . . J u n e$ 1, 1905 Populat'n'96 (local estimate). 6,000 Total debt Jan. 1, 1897. \$151,700
The bonds are all optional after 10 years from their date.
INTEREST on 58 and 68 due 1906 is payable at the Chemios Natlonal Baxk, New York; on 68 due 1908 at Ameriean Exchange National Bank, New York.
TAX FREE.-All issues of this city's bonds are exempt from taxation.
BOULDER CO.-L. H. SmitH, Treasurer.
County seat is Boulder.
LOANS-
PUBLIC BUILDING:
When Due. PuBiLIC BUILDING: 3s, April, $\$ 40,000 . . .$. Apr. 1, 1905 Bonded debt Aug. 1, '97.. \$10,000 $\quad \begin{aligned} & \text { Population in } 1890 \text { was.... } 14,082 \\ & \text { Popriation in 1880 was. }\end{aligned}$


CANON CITY.-\{ $\begin{aligned} & \text { s. S. NICHOL, M, Myor. } \\ & \text { 0. J. FREDRICKsON, }\end{aligned}$
This is the county soat of Eremont Co.
LOANS- When Due. Total debt Jan., 1897. ... $\$ 110,000$ FUnDING BoxDS- $\quad$ July 1, 1903 Tax valuation $1896 \ldots . . . \quad 698,212$ (Subject to call July 1, 1899) Assessment is 19 actual value.
REFUNDING W ATER BONDE-
$6 \mathrm{~s}, \mathrm{M} k \mathrm{~S}^{2}, 860,000 \ldots$... Mar. 16,1926
6s, J\&J, \$10,000 ....Oet. 15, 1909
68 ( Jublect to eall in 10 years.)
TAX FREE.-All bonds of this city are exempt from taxation.
INTEREST on the water bonds is payable at Canon City and in
New fork.
CHAFFEE CO.-C. W. Erdlen, Treasurer.
County seat is Brena Vista.
LOANS- When Due. |Total debt Oot, 1, 1897.. 8224,500
Funding Bonds6s, A\&O, \$224,500....Dec. 2, 1923 Optiomal after Oct 1, 1903.
Sohool Distriot. -

7s, M\&8, ...............Mar. 1, 1907 Tax valuation 1897..... $\$ 587,45$. | Subject to cail after Mar, 1, 1897 | Tax valuation 1897...... 8587,455 |
| :---: | :--- |
| Real valuation (about). 8,000,000 |  |
| Total debt Oot. 1, 1897.. $\$ 27,000$ | Popvlation in 1897 (est.) | Total debt Oet. 1, 1897.... $\$ 27,000 \left\lvert\, \begin{aligned} & \text { Real valuation (atrout). } 8,000,000 \\ & \text { Population } 1897 \text { (est.).....3,000 }\end{aligned}\right.$

COIORADOSPRINGS. $-\left\{\begin{array}{l}\text { M. B. IRVINE, Mayor } \\ \text { C. E, SMHTH, Clerk. }\end{array}\right.$ Thls city is situated in El Paso County.
LOANS When Duc.
Brides \& Vaduex BoNDs-

6s, J\& J, $\$ 10,000 \ldots . . . J$ July 1,1905 6s, F\&A, $30,000 . . .$. Aug. 1, 1900 68, JU.J, $\$ 50,000 \ldots . .$. July 1,1903 68, JdJ, $\$ 50,040 \ldots \ldots$. July 1,1903
68, JdaJ, $25,000 \ldots \ldots$. July 1,1905
 H ATEE-W ORKS6s, J\&J, $\$ 30,000$ $\qquad$ Subject to call after July 1,1906 68, M\&8, $\$ 85,000 \ldots \ldots$. Mar, 1, 1897 68, M\&\&N, 80,000 ....... Nov. 15,1904
68, J dJJ, 25,000 .......Inly 1, 1905 58, Ad0, $70,000 \ldots \ldots .$. Oet. 1, 1, 1906 | ${ }^{\text {Potal tax (per } \$ 1,000 \text { ) .... }} 5$
 ALL BONDS subject to call 5 years before maturity and are seSCHOOL DigTitict
5g, M\&s, ...............sept. 1, $1909 \mid$ Total debt (last returns) $\$ 138,000$ 5g, M\&s, t............ Sept. 1,1909
The water works are valued at $\$ 1,500,000$.
GOLD BONDS. - All of the city's bonds are payable in gold ooin. TAX FREE.-All bonds issued by this city are exempt from taxation.
INTEREST is payable in Colorado Springs and in New York.

## CONEJOS CO.-County seat is Concjos

The county's bonds aro due in 20 years, with an option of call in 10 years.
TAX FREE.-The above bonds are not taxed.

DELTA．$\left\{\begin{array}{l}\text { A．H STOCKHAM，Mayor．} \\ \text { LOIS } \\ \text { I．BEAR，City Clerl．}\end{array}\right.$
This Town is the County seat of Delta County．
LOANS－When Due． $\mid$ Tax valuation 1896 Tax valuation $1896 \ldots . .$. ．$\$ 209,003$
Tax valuation 1897 （est．）． 250,000
Assessment about $1_{3}$ actual value． WATER WORKS BOND


DENVER．－\｛ $\begin{aligned} & \text { THOMAS S．MCMURRAY，} \\ & \text { A．F．ECKDAHL，Auditor．}\end{aligned}$
Denver is situated 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 city assumed its indebtedness．See statement below．

LOANS－When Due．LOANS－HIGHLAND SEWERS－When Due FUNDING BONDS－
$6 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}, \$ 120,000 .$. HGGLLAND SEWERS－（Oon．） 6s，F\＆A，$\$ 120,000 \ldots . . . . . .$. subject to call at any time．
HARMON WATER，B＇LDG \＆BRI Harmon Water，B LDG \＆Bridge 8s，J\＆J，$\$ 3,500 \ldots \ldots \ldots \ldots \ldots . . .1902$ PUBLIC IMPROVEMENT－
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 400.000 \ldots . . \mathrm{July}$
1,1906 $4 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 400.000$ Optional after March Nov． 1,190 4 s ，M\＆S．$\$ 380$ ． Ma
subject to call after 1901.
BARNUM WATER－
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 5,000 \ldots$ $\qquad$ $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 22,000$

000 …

68，J\＆J， $14,000 \ldots \ldots . . . . . . . . . . . . . . . ~$ $4 \mathrm{~s}, \mathrm{~J} \& J, \$ 64,500$ SOUTH DENVER WATER BONDS－ 1903 6s，J\＆J，$\$ 160,000$ ．．．．．Jan．1， 1904 | $6 \mathrm{~s}, \mathrm{~F} \mathrm{\& A}$, |
| :--- |
| $6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 100,000$ | 6s，M\＆N， $100,000 ~ . . .$. May 1， 1906

$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, 60,000 \ldots . . . . . . . . .1906$ Total debt July 1，1897．\＄2，110，800 Sinking fund．．．．．．．．．．．．．176，016 Net debt July 1，1897．．1，934，784 Tax valuation 1897．．．．．72，748，660 Assessm＇t about $1_{3}$ actual value． City tax（per $\$ 1,000$ ）．．．．．．．$\$ 11 \cdot 50$ Population in 1890 was．．．．106，713
Population in 1880 was 35,629 Population in 1897 （est．）．．． 163,000
＊GRsDive 6s．J\＆J．\＄159，701．．．．．July 1， 1905 Gs，Jhland Sewers－

GREELY．－situated in wild County
Bonded debt Mar．15，＇97．．$\$ 75,000$ Tax valuation 1896．．．．．．$\$ 900,000$ $\begin{aligned} & \text { Floating debt．．．．15，i897．．．18，000 } \\ & \text { Total debt Mar，}\end{aligned} \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．} 1,268 \\ & \text { Population in } 1897 \text {（est．）．．．3，500 }\end{aligned}\right.$
GUNNISON CO．－J．E．Brothers，Treasurer． Gunnison is the county seat．
LOANS－When Due．Total debt July 1，1897．\＄180，200 10s，April．$\$ 8,500$ ． Int．payable at Co．Treas．office． idebtJuly 1，97 \＄178，200 Assessed valuation．．．．．2，212，000 Assessment（per $\$ 1,000$ ）．．．．．．$\$ 3600$ Population in 1890 was．．．．．．4，359
＊This includes $\$ 169.700$ funding bonds issued in 1883，which have recently been declared valid by the United States Court of Appeals．

HIGHLANDS．－This town is in Arapahoe County
LOANS－When Due． $\mid$ 6s，J\＆J，$\$ 13,000 \ldots$ ．．．Jan． 1,1907 6s，J\＆J，$\$ 37,000$ ．．．．．．July 1， 1904 Total debt Jan．1，1896．．$\$ 86,000$ Subject to call after ten years．Tax valuation 1895 ＿．．．．．3，410，910 SEWER BONDS－
68，J\＆J，$\$ 22,000 \ldots$ ．．．．July 1,1904 subject to call after ten years． Subject to call after ten sears．
NI $\exists \perp$ REST is payable in Denver and in New York City．
HINSDALE CO．－County seat is Lake City

## LOANS－When Due．Total debt（about． Water debt（not inc．）．．．．．．．$\quad \begin{array}{r}\text { 172，000 } \\ 25,000\end{array}$

 8s，J\＆J，$\$ 43,000$ ．．．．Dee． 31,1901 Subject to call at any 27,1000 5s，F\＆A，\＄65，000．．．．July 27， 1900 subject to call at any time． $8 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 44,000$ ．Alug．12， 1911 $\begin{gathered}\text { Subj＇t to call after Aug．12，} 1901 \\ \text { Bond．debt（last returns）．} \$ 152,000\end{gathered} \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．} 862 \\ & \text { Population in } 1880 \text { was．．．．．．} 487\end{aligned}\right.$ Tax valuation 1896 553，717 Tax valuation 1892．．．．．．．．684，513 Assessm＇t same as actual value． County tax（ $\$ 1,000$ ） County tax（per \＄1，000 $\begin{gathered}\text { Subj＇t to call after Aug．12，1901 } \\ \text { Bond．debt（last returns）．} \$ 152,000\end{gathered} \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was．．．．．．．．} 862 \\ & \text { Population in } 1880 \text { was．．．．．．} 487\end{aligned}\right.$ 2025525 Floating debt abuut ．．．．．．．20，000
INTEREST is payable at the office of the County Treasurer or at
the office of Kountze Bros．，New York． the office of Kountze Bros．，New York．

## JEFFERSON CO．－

County seat is Golden．
LOANS－ REFUNDING BONDS．－When Due． $6 \mathrm{~s}, \mathrm{~J} \& D, \$ 31,000 \ldots .$. June 1， 1903 subject to call at any time．
Interest payable N．Y．\＆Golden． Bonded debt Jan．1，1896．\＄31，000 Floating debt．．．．．．．．．．．．．．．． 56,475

Total debt Jan．1，1896．．$\$ 87,475$
Tax valuation 1896 State tax（per $\$ 1,000$ ）, $95 \ldots . . \$ 4 \cdot 00$ County tax（per $\$ 1,000$ ）．．．．．20．50 Population in 1890 was．．．．．．．8，450 Population in 1880 was．．．．．．．6，804

LAKE COUNTY．－County seat is Leadville．About $\$ 60,000$ of outstanding bonds of this county，which have been in litigation have been declared ralid by U．S．Courts of Appeals．
Total debt Jan．．＇97，abt．$\quad \$ 10,000 \mid$ Assessment about $1_{3}$ actual value． All floatiag debt－no bonds．$\quad$ State \＆Co．tax（per $\$ 1,000$ ）.$\$ 34 \cdot 00$


LA PLATA CO．－J．L．Parsons，Treasurer． Com，ty 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－ <br> When Due．

6s，J\＆J，$\$ 85,175 \ldots$ ．．．．．Apr．6， 1908 Subject to call after Apr．6，1898 JUDGMENT BONDS－ 8s，J\＆J，\＄18，600．．．．Dec．30， 1911 ss，M\＆S，$\$ 11,900 \ldots$. Sept．1， 1911 subject to call Sept．1， 1901 Ss，A\＆O，$\$ 5,250 . . . . . A p r .27,1912$
Subject to callafter Apr．27， 1902

Bonded debt Feb．1，＇97．．\＄136，285 Floating debt．．．．．．．．．．．．． 12,000
Total debt Feb． $1,1897.285$ Tax valuation，real．．．．．．．1， 865,000 ． Tax valuation，personal．1，865，000 Tax valuation 1896 ．．．2 381,158 State \＆Co．tax（per $\$ 1,000$ ）．$\$ 35 \cdot 50$ Assessment about $1_{3}$ actual value． Population in 1890 was．．．．．． 5,509 Population in 1880 was．．．．．．．1，110
Population in 1897 （est．）．．．．8，000 Road and Bridge Bonds

## 8s，Apr．，$\$ 15,360 \ldots .$. Apr．1， 1903

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．Net debt Jan．1，1897．．．．\＄154，559 5 s ，AdU $\$ 119,500$ ．．．．．．．．．． 1914 Tax valuation $1896 \ldots, 826$ $5 \mathrm{~s}, \mathrm{AdU}, \$ 119,500 \ldots \ldots \ldots . . . .1914$ Assessment is $1_{2}$ to $1_{3}$ actual value． 6s，Ade， $51,200 \ldots, \ldots . .1910$ State tax（per $\$ 1,000$ ）．．．．．．．．．．$\$ 4 \cdot 00$ Bonded det Jan．1， $97 . \$ 170,700$
Floating debt．．．．．．．．．．．．． 5,407 Pounty tax（per $\$ 1,000$ ．．．．．．．．14．
Population in 1890 was．．．． 17,208 Total debt．．．．．．．．．．．．．．．．．．．．．．．．．．175，407 $\mid$ Population in 1895 （about）．20，000 Cash on hand．．．．．．．．．．．．．．．．．．．．． 175,407 OPT
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 Na－ tional Bank，New York．
LEADVILLE．－$\left\{\begin{array}{l}\text { S．D．NICHOLSON，Mayor．} \\ \text { W．G．NMERICK，Clerk }\end{array}\right.$
County seat of Lake County．This city has no bonded debt．
Floating delt Feb．1，＇97 $\$ 229,806 \mid$ Total valuation 1896．．．\＄1，755，781 Total debt．．． Cash on hand．

29，806 Assessment about $x_{3}$ actual value Net debt Feb，1897．．．． 219,393 Total tax（per $\$ 1,000$ ．．．．．．．． 865.00 Tax valuation，real．．．．．．．．1，320，641 | Population in 1890 was．．．．10， | Population in 1897 （est．）．．．12，000 |
| :--- | :--- | Tax valuation，personal 435，440

INTEREST is payable by Kountze Bros．，New York City，and at City LONGMONT．－\｛GEORGE W．COFFIN，Mayor．

CHAS．REED，Clerk and Recorder．
This town is in Boulder County．
LOANS－When Due． 6s，F\＆A，\＄70，000．．．．．Aug．1， 1916 Subject to call after Aug．1， 1902. Interest payable at Treas＇rs office．

Total debt Feb．1，1897．．．\＄70，000 Assessment valuation 1896．．．．．．．630，123 Total tax（per $\$ 1,000$ ）．．．．．．$\$ 46 \cdot 80$ Population 1890 was．．．．．．．．．．．1，543
Population 1897 （about）．．．．．2，200

LOVELAND.-Jay P. Harter, Town Clerk. This town is in Larimer Connty.
LOANS-
When Due ABTESNX WRLL BosDs - 1901 8s, MEN, sut,000......iil.)
 $7 \mathrm{~s}, \mathrm{~J} \mathrm{k} \mathrm{J}$, , \$41,000...... Total debt Aug. 1, 1897. $\$ 45,000$

Simking fund. 1897... \$1,000 Tax valuation 1896....... 205,624 Assessment about $1_{2}$ actual value. Total tax (per \$1,000) '96...\$57.00 Population in 1890 was....... 1,100 Population in 1897 (est.)......1,500

M ANITOU.- $\left\{\begin{array}{l}\text { O. H. FROWINE, Mayor. } \\ \mathrm{F}, \mathrm{D}, \mathrm{FOX}, \text { Treasurer. }\end{array}\right.$
Manitou is in EI Paso County. Bonded debt Jan. 1, $97 \ldots 88,000$
Water debt (included) ..... 74,000 Floating debt (about)........ 150,000 Total debt.......................... 101,000 Sinking fund. ............. 100,000
Net dent Jan. $1,1897 \ldots \ldots .100$

Tax valuation 1896........ $\$ 439,270$ Assessment about to sotual value. Total tax (per $\$ 1,000$ ) ....... $\$ 63.50$ Population in 1890 was........ 1,613 Population '97 bet. 1,200 \& 1,400

MESA COUNTY County seat is Grand Junetion. LOANSBRIDGE BONDS-
83, ApH, 811,900
8s, Apri, $\$ 11,900 \ldots$. G8, Jibl, S64,500 ...... Jan. 2, 1908 Interest payable at Grani Junction, Colo., and in New York. Total debt July 1, 1897...\$76,748 inking fand..................... 6,173
INTEREST is payable at Grand Ju

## J. B. Bedwell, Co. Clerk.

Net debt July 1, 1897.
871,575
Tax valuation, real..... 1,245,033 Tax valuation, personal $1,059,490$ Tax valuation 1892 .....2,604,944 lssessment in 1 actual value. tate \& Co.tax (per M.) '96. $\mathbf{8 2 7} \cdot 00$ Population in 1690 was ...... 4,260 Population 1896 (local est.). 12,000 Junct
netion and New York.
MONTROSE CO.-Countr seat is Montrose.

## LOANS- When Due. County has no floating debt.

FUNDING Bosns- Tax valaation 1896 .... $81,287,834$ Subject to call after Jan. 3, 1898 Population in 1890 was.......3,980 Bonded debt $1897 \ldots . . .$. . $\$ 151,300$ | Population in 1897 (est.) ....5,5000 INTEREST is payable at the County Treasurer's ofllee and by
PITKIN COUNTY.-M. C. MoNiohols, Treas.

County seat is Aspen. COANS
EDSDING Bonpg- When Due. E., JidJJ, $\$ 218,000$ subject to call.
JUDGMENT Bonds-
$8 n$, Ado, 89,700 .......Oet. 1, 1910
8 Bs A 60 , $\$ 2 d 9,900$...Oet. 1,1911
INTEREST is yayable by Kountze Erothers, New York City, and at

PUEBLO.- $\left\{\begin{array}{l}\mathrm{J}, ~ B . ~ O R M A N, ~ M a y o r . ~ \\ \text { L. FUNK, Tresarer }\end{array}\right.$
Pueblo is sitanted in Pueblo County. The olty of Beasemer was ammexed to Paeblo in January, 1894.

6a,...... $835,000 \ldots$.....June 1,1902
6s, ....... $\$ 31,000 \ldots . . .$. June, 1902
日s, ....... $50,000 \ldots . . .$. Dec., 1906 10,000......... Dept., 19067 erct Bosms
6s....... 880,000 ..........June, 1906
Gs. .-...... 810,000 $\qquad$ June, 1902
5.a. K.. J.J.J. $870,000 \mathrm{~g}$.Jan. 1, 1912 64, ....... \$11,000........June, 1902 Population 1897 (local cst.). 33,000 (ty dis's bonds are sabject to call ten years
sCHOOL DISTRICT No. 1.-John C. Latshaw, Secretary.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Flonting delvt........... } 844,168 \\ & \text { Total debt Jnis } 1, ~ \text { ng7. }\end{aligned}\right.$ is, B, Act, $8140,000.0 \mathrm{ct} .15,1917$ Subject to call 1907.
Bonded debt Jaly 1, '97., $8198,000 \left\lvert\, \begin{aligned} & \text { Real valuation (eat.) . } 22,000,000 \\ & \text { Popalaton of atatict } 1897\end{aligned}\right.$ INTEREST on bonde Population of distriet 1897.18,000 Trat Natlonal Bank, New York city
PUEBLO COUNTY.-J. M. Meales, Clerk.

## County seat is Pueblo.

LOANS-
Rerunimisa Bonns-
H2s, JdeJ, 8350,000 ..Jan. 1,1917 Bonded delot Jan. 1, 1897. 8350,000 Flosting debt....................45,000

RIO BLANCO CO--R. OLDLAND, Treasurer. County seat is Meeker. COUATY BONDs- Then Due.
7s, AdeO, 811,000 ......Oet. 1, 1909 Optional ten years from date. Cousty Warrasfs-
8s, var., $\$ 8,600 \ldots \ldots . . . . . . . . .$. onded debt Jan. 1,1897... $\$ 19,600$ HemerEST is payable at
TAX FREE.-All bonds of this county are exempt from taxation.
SAGUACHE CO.-W. A. Lookett, Treasurer. County seat is Baguache. The loonds of this county are being rotired dariag 1897.

 Floating deblet to call. INTEREST is payable by K. 860 , Potalation in 1890 was 6s, ...... 36,000 ....... Oct., 1904 Boaded debt Anglo 1, New York. 8297,000 Braded debt Alig. 1, 97. $\$ 297,000$
Floating debt............... 160,000 Total debter........................... 467,000 Sinking fund....................... 17,400 Net debt Aug, 1, $1897 . . .439,600$ Park bonds, additional. 70,000 Tax valuation $1896 \ldots . .9,339,499$ Asseasment about 19 actual yalue Gity tax rate (per si,000).
Total debt Feb. 1, 1897. \$467,600 Tax valnation, real......1, 1, 333, 860
Tax valuation, persoual,1,004,420 Tax valuation, persoual. $1,00,420$ Aotal valuation $1896 \ldots 2$....as value. Total tax $+($ per 81,000$)$...... $857 \cdot 00$ Population in 1890 was....... 8,980 Territory (Act Sept. 9, 1850) Admitted as a State

Sept. 9, 1850
Total area of State (square miles)
Jan. 4, 1896 State Capital Governor (term expires 1st Monday Jan, 1901) Salt Lake City Secretary (t-rm exp res 1st Monday Jan., 1901) J. T. Hammond Treasurer (term expires 1st Monday Jan., 1901) - Jas. Chipman Legislature meets biennially in odd years on the second Monday in January, and sessions are limited to 60 days, except the first session, which met on January 7, to hold 90 days.

LOANS-
NAME AND PURPOSE.
P. OL, Payable. When Prue Oulstand'g. Bullding bonds.................. 5 J \& J July $1,1910 \$ 800,000$ State bonds, 1896 (gold)....... 4 Jubject to © \& J July $1,1916 \quad 200,000$


## *This loan non-taxable.

PAR VALUE. - Bonds are in pieces of $\$ 1,000$ each.
INTEREST on the state bonds of 1892 is payable in Salt Lake City, of at the office of Wells, Fargo \& Co., New York; on the bonds of 1896 at the U. S. Mortgage \& Trust Co., New York City, or the State at the American Exchange National Bank fn New York.
DEBT LIMITATION, The indebtedness of this State is limited by its Constitution (Article XIV., Sections 1 and 2) to $\$ 200.000$ over and above the Territorial lindebtedness assumed by the State, except "to repel Invasion, suppreas insurreotlop, or to defend the State in war."
TOTAL DEBT on January 1,1897 , was $\$ 900,000$.
STAX VALUATION-In 1896 the total assessed valuation was $\$ 107,291,048$ The real value is eatimated at $\$ 250,000,000$.
POPULATION.-The population of Utall has beeu as follows in the years named.
1897
1890
$.250,000 \mid 1880$
880.

.......... | 143,963 |
| :--- | :--- | :--- |
| 86,786 |\(| \begin{array}{ll}1860 <br>

1850\end{array}\) 40,273
11,380

## Cities, Counties and Towns I天 TIIE

STATE OF UTAH.
CACHECOUNTY.-H.J. Matthews, Auditor.

## County seat is Logan

LOANS- RONDING TMPROVEMT When Due.
55, F\&A, $\$ 25,000$.... Ang (gold)- 1912 Subject to call Ang. 1,1912 Interest payable in New York. Bonded debt Fel, 1, $1897 \$ 60,000$ County has no floating debt. $\begin{array}{lr}\text { Sinking fund, } \ldots, \ldots . . . . & 2,549 \\ \text { Net dent Feb. } 1,1897 . . . & 57,451\end{array}$

Tax valuation, real.... $\$ 4,420,610$ Tax valuation, personal. 863,592 Assessmant about $3_{1}$ actual value Total tax (ner $\$ 1,000$ ) . . ..... $\$ 14 \cdot 75$ Population in 1890 was..... 15, 500 Population in 1880 was.....12,569 Population in 1897 (est.)...12,5699

LOGAN. - $\begin{aligned} & \text { NEWEL W. KIMBALL, Mayor } \\ & \text { JOS. QUINNEY, Auditor }\end{aligned}$
This city is in Cache County.

LOANS- When Due. Liouidation bonds-
5s, Jan. 31, \$40,000..Jan. 31, 1907 58 , TED \$40 000
Bonded debt, Jan .... Dec. 31, 1912 Floating debt $1,1897 . . \$ 80,000$ Total debt Jan, 1, 1897..... 87,000

OGDEN.— \{囬: H. SPENCER, Mayor

## This city is in Weber County.


Bonded debt Aug. 1, '97... $\$ 508,000$ Floating debt............... 56,56000
Total debt.................
564,000 Sotal de tund..................... 564,000 21,000 Net debt Aug. 1, $1897 \ldots . . .543,000$ Tax valuation 1896...10,536,839
City tax rate (per $\$ 1,000$ ) $\$ 9.00$ City tax rate (per $\$ 1,000$ ) ... $\$ 9 \cdot 00$ Population in 1895 was ....15,828
Population in 1890 was Population in 1890 was.....14,889 Population in 1880 was..... 6,069
$5 \mathrm{~s}, \ldots$. . $\$ 50,000 \ldots$ March 1, 1910

Tax valuation 1896..... $\$ 1,839,313$ Assessment is 23 of actual value.
City tax rate (per $\$ 1,000) . . \$ 6.00$ City tax rate (per $\$ 1,000$ ).. $\$ 6.00$
Total tax (per $\$ 1,000$ ).... Population 1897 about.. Population in 1880 was Population in 1890 was.

PROVO.- \{LAFAYETTE HOLBROOK, Mayor.
This city is the county seat of Utah County.
LOANS-
Oct. 1, 1911 6s, M\&N, $\$ 125,000$, g., Oct. 1,1911 lotal tax (per $\$ 1,000$ )........ $\$ 24.00$ Population in 1890 was.......5,159 TAX FREE.-All of the city's bonds are exempt from taxation.
INTEREST is payable in gold at the Chemical National Bank, New York, or at the First National Bank of Provo.

SALT LAKE CITY. $-\left\{\begin{array}{l}\text { JAS. GLENDENNIG, Mayor. } \\ \text { GEO. SWAN, Auditor }\end{array}\right.$ This city is situated in Salt Lake County
LOANS- When Due. $\mid$ GOANS-
CITY BONDS-1888-1891- When Due. CITY BONDS-1888-1891-1
5 s , Sept., $\$ 500,000 \ldots$ Sept. 1908 GENERAL FUND-
5g., M\&N, $\$ 800,000 \ldots$ May 1,1914 Subject to call after Sept. 1, 1898 S UBLIC IMPROVEMENT, 1892 Subject to call after Jan. 1, 1901 Subject to call after July 1, 1912 $5 \mathrm{~s}, ~ J u l y, \$ 200,000 \ldots . . J u l y$ 1, 1911 Total debt Apr. 1, 1897. $\$ 2,548,000$ Subject to call after July 1, 1901 $\mid$ Water debt (included).. 548,000 INTEREST on the bonds due in 1908 is payable at the Am. Ex. National Bank, New York, or Desert Nat. 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 \& Republic, New York, and by McCormick \& Co., Salt Lake City.
TAX FREE.-All bonds of this city are exempt from taxation.
AVAILABLE ASSETS.-City lands and water works are valued at ,
DEBT LIMITATION.-The debt of this city is limited by a special . ASSESSED VALUATION in 1896 was $\$ 35,000,000$; in 1892 it was
$\$ 51,028,650$; in 1889 it was $\$ 16,611,752$. Assessed valuation is about $\$ 51,028,650 ; 101808$ in was $\$ 16,611,752$. Assessed valuation is about 60 per cent of the actual value. City tax proper (per $\$ 1,000$ ), $\$ 7 \cdot 00$
POPULATION. -The population in 1890 was 44,843 ; in 1880 was

## SALT LAKE CO.-S. H. LYNCH, Treasurer.

 Salt Lake City is the county seat$\qquad$ When Due. |Floating debt
Total debt.
$\$ 130,000$
5s, …, $\$ 350,000 . .1906$ to 1916 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 120,000$..July 1, 1917 Bonded debt Jan. 1, '97. \$350,000 Assessment is about actual value. Total tax (per $\$ 1,000$ ) '96.. $\$ 27 \cdot 50$
Population in 1890 was Population in 1890 was.....58,457
Population in 1897 (est.)...75,000

## WEBER CO.-J. P. LEDWIDGE, Auditor. <br> County seat is Ogden

LOANS- When Due.
IMPROVEMENT AND FUNDING- J\&J, $\$ 150,000$....June 14,1912
5s, J\&J, \$150,000....June 14, 1912 sonject to eall after. June 14, 1902 Bonded debt Jan. 1,1897.. $\$ 150,000$
H7,000 Total debt........................ 197,100 Net debt Jan. 1, 1897. Tax valuation, persil $\quad \mathbf{5 , 5 4 0 , 2 8 5}$ Total valuation 1895. 13,980,658 Assessment $1_{2}$ to $3_{5}$ actual value Totas tax (per $\$ 1,000$ )........ $\$ 30 \cdot 00$
Population 1890 was.......22,723 Sinking fund.................. 25,000 Population 1895 was............25,015 INTEREST is payable at th
National Bank, New York City.

## Territory of New Mexico

DEBT, RESOURCES, Etc.

Organized as a Territory (Act Sept. 9, 1850) Total area of Territory (square miles) Territorial Capital
Governor (term expires June ${ }^{\cdot 7}$, 1901) Secretary (term expires June 7, 1901) Treasurer (term expires March 2, 1899)

- Dec. 13,1850 122,580
Santa Fe
Miguel A. Otero
George H. Wallace of January, and sessions are limited to 60 days.
The bonded debt at present is as follows :


LOANS-
NAME AND PURPOSE.
Casual deficit bonds
Current expense bonds of ' 8 Insane Asylum, 1891.
do do 1897.

## Military Institute bonds.

Normal School |bonds, 18

## Penitent'ry refund'g bon

## Provisional debt bonds.

Refunding bonds........

## Territorial Institution bonds. 5 Sub J \& J July 1, 1925 35,000

 INTEREST on the Military Institute fives is payable at the Western Bank of Commerce, New York City.TOTAL DEBT. The total bonded debt on September 1, 1897, was February $1,1894, \$ 650,000$ of old militia warrants.
ASSESSED VALUATION.-The assessed valuation (about $1_{3}$ eash value) in 1895 was $\$ 42,980,752$ and the tax rate $\$ 7 \cdot 75$.
POPULATION OF TERRITORY.-The population of New Mexico has been as follows in the years named:



* Not including population of Arizona Terr., then forming part of New
Mex., but subsequently detached and organized as a separate Territory


## Cities, Counties and Towns in the <br> TERRITORY OF NEW MEXICO.

BERNALILLO CO.-County seat is Albuquerque.

| LOANS- When Due. | $\begin{array}{l}\text { Total debt (last returns). } \$ 204,942 \\ \text { Tax valuation 1896......7,421,371 }\end{array}$ |
| :--- | :--- |
| CoUNTY BoNDS- |  | ..s, ......, $\$ 203,400 \ldots . . \overline{\$ 1,542} \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was......20,913 } \\ & \text { Population in } 1880 \text { was.....17,225 }\end{aligned}\right.$

COLFAX CO.-JAMES CorRy, Treasurer.
Springer is the county seat. On account of some legal complications, bonds below had not actually been issued at this date (Oct. 1).

6s, J\&J, $\$ 16,000$......July $1,1927 \left\lvert\, \begin{aligned} & \text { When Dutal debt Sept. } 1,1897 . \\ & \text { Tax valuation } 1897 \text { abt. } \$ 54,500,000\end{aligned}\right.$ | $J \& J, \$ 16,000 \ldots . . . . J u l y ~ 1, ~ 1927 ~$ | Tax valuation 1897 abt. $2,500,000$ |
| :--- | :--- |
| Sopulation in 1890 was...... 7,974 |  |

DONA ANA CO.- County seat is Las Cruces.
LOANS-
CoUNTY BONDS- $\quad$ When Due. $\left\lvert\, \begin{aligned} & \text { Sinking fund.......... } \\ & \text { Tax valuation } 1896 \ldots 33,254 \\ & 2,751,351\end{aligned}\right.$ -s, ....... $\$ 73,400 \ldots \ldots . . . . . . . . . . . .$. Floating debt (last returns). $\$ 2,358 \left\lvert\, \begin{aligned} & \text { Population in } 1890 \text { was.........., } 191 \\ & \text { Population in } 1880 \text { was........7,612 }\end{aligned}\right.$

EAST LAS VEGAS.-This town is the county seat of San Miguel County.
LOANS-

When Due. | School house bonds. |
| :--- |
| Total debt Jan. |

. $\$ 15,000$ $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 10,000$......Jan. 2, 1925 Tax valuation $1894 . . .$. . $1,399,681$ Subject to call after Jan. 2, 1905 Estimated actual valu'n. 3,000,000 City hall bonds............... $\$ 17,000 \mid$ Population in 1894 (est.).....3,000
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
CURRENT EXPENSES-
6s, Jubject to call after July 1, 1919
FUNDING Bonds-
6s, Jan., $\$ 18,500$.......Jan. 1, 1900 $6 \mathrm{~s}, \mathrm{~J} \& j$ Ject to call at any time. 6s, J\&J, \$82,500......July 1,1919 Subject to call after July 1, 1899
Railload Bonds$7 \mathrm{~s}, \mathrm{~J} \& J, \$ 17,000 \ldots . . . \mathrm{July} 1,1903$ 7 s , J\&J, J \&J, $20,000 \ldots . . . . \mathrm{Jul}^{2} \mathrm{July} 1,1903$ In addit rate is a Silver City tax of $\$ 16$ per $\$ 1,000$.

LAS VEGAS.-County seat of San Miguel County.
LOANS- W
$7 \mathrm{~F}, \mathrm{~J} \& J, \$ 15,000$......July 1, 1905
INTEREST is payable in New
York City.
R.R. BonDS-(Con.)-
$7 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000 \ldots . . . \mathrm{July} 1,1905$

7s, JEJ, $\$ 20,000 \ldots . . . J u l y ~ 1,1905$ 6s, J\&J, \$33,000.......July 1, 1919
Subject to call after July 1, 1899 Bonded debt Jan. 1,'97.. $\$ 218,000$ Floating debt (about).... 30,000 Total debtJan. 1,'97 (abt.) 248,000 Tax valuation 1896.....3,334,490 Total tax (per $\$ 1,000$ )' $96 . . \$ 24 \cdot 50$

MORA CO.-Simon Vorenburg, Treasurer.
County seat is Mora
A portion of this county wa
reducing valuation after

LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Floating debt about..... } \$ 18,000 \\ & \text { COURT HOUSE BONDS.- }\end{aligned}\right.$ $6 \&, J \& J, \$ 70,000 \ldots . . \mathrm{Jul}^{2} 1,1919$ Tax valuation 1896......1,111,230 | Subject to call after 10 Years. | Total tax (per $\$ 1,000$ ) 95 |
| :--- | :--- |
| Interest payable in New York. | Population in 1890 was...... 10,618 |

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.
Total debt (last returns). $\$ 362,088 \mid$ Population in 1890 was.....24,204
SANTA FE CO.-County seat is Sante Fe.
LOANS-
REFUNDING BONDS- When Due. $\begin{aligned} & \text { Floating debt............. } \$ 23,443 \\ & \text { Total debt.............. } 691,043\end{aligned}$

 | 5s, FdA, |  |
| :--- | :--- |
| Bonded debt June, 1896.. $\$ 667,600$ | Tax valuation $1896 . . . . .2,121,013$ |
| Population in 1890 was......13,562 |  |

SOCORRO CO.-Abran Abeyta, Treasurer. county seat is socorro. CURRENT EXPENSE BONDS: Due. Gs, J\&J, $\$ 6,000 . . . . . J J u l y ~ 1, ~$
Subject to call after July 1, 1899 Subject to call afte
FUNDING BoNDS:
6s, Jan. $\$ 103$, ,000.....Jan. 1. 1904 call at any time. in New Yot INTEREST is payable in New York City.
VALENCIA COUNTY.-County seat is LasLunas. Bonded debt Jan. $1,{ }^{\prime} 97 \quad \$ 97,300 \mid$ Assessmnt about 35 p. c. actual. Sinking fund no floatiog debt. 5 Total tax (per $\$ 1,000$ ) .......836-75 Net debt Jan. 1, 1897.... 92,300 Population in 1890 was......13,095 Tax valuation $1896 \ldots . .2,986,510 \left\lvert\, \begin{aligned} & \text { Popnlation } 1897 \text { (est ) } \ldots \ldots . .15 .200 \\ & \text { Pot }\end{aligned}\right.$

## Arizona Territory.

## DEBT, RESOURCES, Eic.

Organized as a Territory (Act. Feb. 24, 1863) - Feb. 24, 1868 Total area of Territory (square miles)

113,020

Territorial Capital

Phoenix
Governor (term expires July 19, 1901)
Secretary (term expires June 7, 1901) Treasurer

Johnstone
 in January, and sessions are limited to 60 days.
In 1891 arrangementa were perfected through an act of Congress to nod all the Torritorlal, county and municlpal mdebtedness of this Territory at ilve per cent, and as fast as any portion of the debt the present year attempted to sell $\$ 275,000$ of 5 per cent 20 to 25 -year bonds to fund its floatiug debt.


APACHE COUNTY.-N. Gonzales, Clerk.
Tbls county has been divided and Navajo County has been formed trom a part of itd territory. The indebtedneas set apart for Navajo The reduction in popvilatlon and asseased yat debt of Apache County; are of courne explatned by the foregolng.
County seat is $8 t$. Jolin's.
LOANS FUNDING Boxps- When Due. | Net debt Jan. 1, 1897.... \$68,696

 ( 610,000 due yearly on Jan 1507 TERRITORLAL BosDd (fondini.) 5g, JEJ, $843,439 \mathrm{~g} . . . \mathrm{Jan}$. 1,1913 inking debt Jan. $1,1897 . \$ 143,439$ | Sinking funds.............. |
| :--- |
| Navajo Co. debt........... |
| 71.083 |

INTEREST on 873,000 of the 7 per cent bonds is payable at Chemibonds at Bank of Britigh Columbis remaining $\$ 27,000$ of 7 per cent bonds at Phoenix, Ariz. Both intereas San Francisco; on Territorial
TAX FREE.-All bonds of this countr prinelpal payable in gold.
COCHISE CO.-0. Wentwonth, Treasurer. Coninty seat is Tombstone.
LOANS-
When Due
73. Jan. 15, $8114,300 . J a n .15,1898$

78, Jan. $15, \$ 68,000$. 1899 to 1908
Interest payable in Tombstorie.

COCONINO CO.-A. T. Cornish, Treasurer. Connty seat is Flagstaff. The debt represented by the Territorial bonds was created by Yavapal County previons to 1891 , When this
comenty was formed, and on January 15, 1894, was funded into 5 per comty was formed, and on January 15,1894 , whs funded into 5 per

LOANS-
When Due,
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 159,000$,
5s, J\&J, $\$ 159,000 \ldots . . \mathrm{Jam}, 15,1943$
COURT HOUEE BONDS-
5s, J\&J, \$15,000 ...July 28, 1904 Interest payabie in N. Y. City.

Total debt Jan. 1, 1897.. \$174,000 Tax valuation, veal..... 1,164,439 Total valuation 1895...2,099,455 Assessment about La actual value Total tax (per $\$ 1,000$ ) ...... $\$ 29 \cdot 00$

TAX FREE. - All of the county's bonds are exempt from taxation.
GRAHAM CO.- County seat is Solomonsville. Total debt (last returns). $\$ 210,466$ Population in 1890 was.
$. .5,670$
$.8,500-$
MARICOPA CO.-Lee Gray, Clk. B'd of Super. County seat is Phcenix. On Jan. 1,1897 , Maricopa Connty owned
property valued at $\$ 203,400$ and had $\$ 108,180$ cash in the treasury. property valued at $\$ 203,400$ and had $\$ 108,180$ cash in the treasury.
 COURT HOUse, JAML, ETC.- 108, 108, Jan. 2, $\quad 3,500$. Apr. 16, 1898 $\begin{array}{cc}78, \text { Jan. 2, } & 3,500 \text { May } 21,1900 \\ 78, \ldots \ldots . . & 3,000 \text { Nov. } 4,1900\end{array}$ M. \& P. RR. BoNDS REFUNDivg Bonds BoN05-1015 78, Jan. 15, \$15,000. Dec. 3, 1903 5s, .........., 267,636.July 15, 1942 78, ....., $\$ 8,000 \ldots$ Sept. 23,1899 $6 \mathrm{cs}, \ldots .1 \quad 30,000 \ldots .1912$ to 1915 Bubject to call after 1907.1917 Bondea debt Jan. 1, '97.. $\$ 305,636$ School debt (additional) .. 84,200 State and vation 1896... 8,010,107 Population in (per $\$ 1,000$ ) $\$ 22 \cdot 10$ NTEREST on the refunding bonds is payable at San Francisco; on

MOHAVE CO.-County seat is Kingman.
LOANS - When Due. $\left\lvert\, \begin{aligned} & \text { Total valuation 1895..... } \$ 970,923 \\ & \text { Total tax (per } \$ 1,000 \text { ) } \$ 35.00\end{aligned}\right.$ Es J\&J, \$105,363 .......June, 1940 Pal $\$ 35 \cdot 00$ Interest is payable at Phoenix. Population in 1880 was.......1,190-190 Total debt Jan. 1, 1897. $\$ 105,363$ Population in 1894 (est.).....1,600
PHCENIX.- \{J. C, ADAMMs, Mayor.
Phoenix is the county seat of Maricopa County, On June 2, 1896 this city voted to issue $\$ 10.000$ of 5 per cent 15 -year gola bonds for the purpose of refunding the Fire Department bonds due in 1896 and thons for the pele of the bonds at latest reperts were under w,
 89, A.EO $\$ 10,000$. Oct 1, 1896 Assessment about ac actual value 78, Iune $20,15,000 . J u n e 20,1917$ Assesment tax (per 81,000 )...... $\$ 34 \cdot 00$ 6a, JKD 15.000. June 1, 1919 Population in 1890 was.......3,152 Bonded debt May 1, 97 . $\$ 10,000$ Population in 1880 was........1,708 Floating debt............. 38,251. Population in 1897 (est.)... 12,000 TAX FREE.-Bonds of this oity are exempt from taxation.
PIMA CO.-Ohas. A. Hoff, Treasurer,
County seat is Tucson. Rallroad-ald bonds of this county have been County seat is Tucson. Railroad-ald bonds of this eo
LOANS- When Due | Total debt................. \$407,324 24, Jan. 822,000 June 30,1901 Net debt Jan. 1, 1897.... 13,04 75, Jan., 125,000..Jume 30, 1902-6 Tax valuation, real.......2,209,817

76 are sublect to cail.
TERRTHOHAL F ENDESG BONDS58, J\&J, \$210,240.............1942 Boner Foating debt 50,084 Population 1894 (est.) . 17,006 INTEREST on the 7 por cent bonds is payable at First National解 5 per cent bonds at Phonix, Ariz.

PINAL CO.-Jose M. Ochoa, Olk. Bd. of Super. County seat is Florence.
$\left.\begin{aligned} & \text { Total debt Jan. 1, 1897.. } 8146,508 \\ & \text { Tax valuation, } 1895 \ldots . .1,540,764\end{aligned} \right\rvert\, \begin{aligned} & \text { Population in } 1890 \text { was......4,251 } \\ & \text { Population in } 1880 \text { was.....3,044 }\end{aligned}$
PRESCOTT.-Prescott is situated in Yavapal County.
LOANS- When Due. |Tax valuation 1894, .... $\$ 3,000,000$ CTY HuLI AXD W ATER-WORKS
 Total detbt (last returns)... $\$ 88,000$ Population in 1895 (est.)..... 1,759
TOMBSTONE.-JAS. T. DUNOAN, Council Cl'k. County seat of Cochise County.

Total debt Sept. 1, 1897.. \$13,812 | Tax valuation, real....... | 67,234 |
| :--- | :--- |
| Tax valnation, per |  |
| 63,862 |  |

Assessment about 14 actual value. Tax valuation, personal... 63,862
Total valnation $1897 \ldots . .131,097$ Total tax (per \$1.000) 1897.\$52•20

TUCSON.-\{ $\left\{\begin{array}{l}\text { A. BUBHMAN, Mayor. } \\ 0 .\end{array}\right.$ the school bouds at Yuma.

Ronded debt Sept. 15, '97. \$185,000 All bonds are exempt from taxa'n. Assesam'nt la about 25 actual vaine
 Population in 1890 was .......6.938
Population in 1897 Population in 1890 was......6,938
Population in 1897 (est.)...10,000

## County seat of Pima County

 $5 \mathrm{~g} ., \mathrm{J} \& \mathrm{~J}, \$ 16,000, \mathrm{~g} . .$. Optional áter 1903. 1943
Fundivg Floatisg Debt-
8g, J\&D, $\$ 12,000, \mathrm{~g}$. June 1,1903
interest is payable at Tueson and

## Phosnix

- _

Y A VAPAI CO.- O. AKERs, Cl'k Bd. Supervis'rs.
County seat is Prescott.
Total debt Jan. 1, 1897... $\$ 262,595$ Population in 1890 was.... 8,685 Tax valuation 1895.....3,494,437
Tax valuation 1894.....3,105,476

YUMA COUNTY:-CHAs. H. Rüse, Treasurer. County seat is Yuma.
LOANS 7s, g., Jan, 1, 858,500
 78, g., Oct. $1 \quad \$ 4,000 \ldots .$. 7s, g., Jan. 1, 1,500. Interest on the county 7 is 1910 ablaca: on the York and San Fran-

Total debt Jan. 1, 1897.
\$28,000 Total valuation $1896 .$. 158,863 City tax (per $\$ 1,000$ ) +95. Population in 1890 was ,150 Population in 1897 (est.). 7,000 Bonds are all tax exempt. . Cax valuation $1894 \ldots . . .1,930,000$ Total tax (per 81 actual value. Total tax (per 81,000)... Population 1896 about. Population in 1890 was

Bonded debt, Feb. 1, '97..\$147,270 Tax valuation, real.... 368,866 Tax valuation, personal.. 665,930 T otal valuation 1896....1,034,796 Assessment abt, $30 \%$ actual value. Tax rate (per $\$ 1.000$ ) ........ $\$ 47 \cdot 00$ Population in 1880 was....... 3,215

## Debts and Resources

\author{
OETHEE <br> \title{
States, Gities and Towns

} <br> IN TIEI円 <br> \section*{PACIFIC STATES.} <br> \section*{INDEX FOR THE PACIFIC STATES, CITIES, Etc.} <br> | CALIFORNIA-State, Cities, \&c............Pages 146 to 150 | WASHINGTON-State, Cities, \&c...........Pages 151 to |
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| OREGON-State, Cities, \&c................ . Pages 150 to 151 | NEVADA-State, Cities, \&c. . . . . . . . . . . . . . Pages 154 to 155 |

## State of California.

## ITS

DEBT, RESOURCES, Etc.
Admitted as a State (Act of Sept. 9, 1850) Total area of State (square miles) State Capital State Capital - 1850 - 159,360 Sacramento Governor (term ex. 1st Mon. after Jan. 1, '99), James H. Budd Sec. 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.

|  |
| :---: |

 Do $1860 \ldots \ldots \ldots$ do do.......... do 500
PAR VALUE OF BONDS. -The bonds are for $\$ 100, \$ 500$ and $\$ 1,000$. INTEREST is payable at the oftice of the Treasurer in Sacramento.
TOTAL DEBT.-The total bonded debt of the State on July 1, 1897, was $\$ 2,282,500$; on July 1,1896 , the floating delte was $\$ 367,213$; total debt, $\$ 2,649,713$. The $\$ 600,000$ of Depot bonds, being in the nature of a loan to the Harbor Commissioners, are not included in the total indebtedness of the state; these bonds are payable out of a sinking fund receiving its revenue from moneys collected by the San Francisco Harbor Commissioners.
Of the interest-bearing debt $\$ 2,277,500$ was in 1896 held as follows: In trust for the State School Fund (bonds) $\qquad$ .\$1,526,500 751,000
ASSESSED VALUATION.-The following statement shows the total assessed valuation of real and personal property in the State of California and the tax rate (per $\$ 1,000$ ) for the years indicated.

| Years. | Valuation. | Tax rate. | Years. | Valuation. | Tax rate. |
| :---: | :---: | :---: | :---: | :---: | :---: |
| 1897 | ,130,911,181 | \$4.90 | 1886 | 816,446,700 | \$5.60 |
| 1896 | 1,263,771,936 | $4 \cdot 29$ | 1885. | 859,512,384 | $5 \cdot 44$ |
| 1895 | 1,132,712,674 | 6.85 | 1880 | 666,399,985 |  |
| 1894 | 1,204,976,952 | $4 \cdot 93$ | 1875 | 618,083,315 | $6 \cdot 05$ |
| 1891 | 1,241,231,105 | $4 \cdot 46$ | 1870 | 277,538,134 |  |
| 1890 | 1,099,772,904 | $5 \cdot 80$ | 1865. | 183,534,312 | $11 \cdot 15$ |
| 1889 | 1,115,014,022 | 7.22 | 1860 | 148,193,540 | 6.00 |
| 1888 | 1,108,044,877 | 5.04 | 1855 | 103,887,193 |  |
| 1887. | 756,337,008 | 6.08 | 185 | 57,670,689 | $5 \cdot 00$ |

DEBT LIMITATION.-Municipal indebtedness as well as State debt is carefulty 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 sec tions of the Constitution treating of this subject are all very plain and MENT of April, 1895 , page 146 .
POPULATION OF STATE.-The population of California has been P90
1890 $\qquad$ , 2081301870

In $1860-70$ increase was 180,253 , or $47 \cdot 44$ per cent; in 1870-80 The number of Chinese in the population was 71,681 in per cent 75,132 in 1880 .

## Cities, Counties and Towns <br> IN THE <br> STATE OF CALIFORNIA.

Many of the counties in this State levy a special tax on property out side 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. COANS-
5s, March, $\$ 21,250 \ldots 1890$ to 1910
(\$1,250 due yearly.)
5s, March, $\$ 21,250 \ldots 1890$ to 1910
$5 s$, March, $\$ 1,250$ due yearly.)
FIRE DEPARTMENT-
5s, March, $\$ 29,750 \ldots 1890$ to 1910 ( $\$ 1,750$ due yearly.)
6s, J\&JJ, \$10,000.....Dec. 30, 1898 5 s , March, $\$ 42,500 \ldots 1890$ to 1910 5 s , March, $(\$ 2,500$ due yearly ) 1910 ( $\$ 2,500$ due yearly.)
5s, F\&A, $\$ 45,000 \ldots$........ebruary 1 ( $\$ 6,000$ due Feb. of each odd year)

Interest is payable in Alamed Interest is payable in Alameda. | Tot. debt(last returns) | $\$ 175,750$ |
| :--- | ---: |
| Sinking fund........... |  |
| , 000 |  | Net debt (anast returns) 171,750 Tax valuation, real.... 11,159,795 Tax valuation, pers'1. 860,000 Total valuation 1893. 12,019,795 Assessment about $2_{3}$ actual value. Srate \& Co, tax (per $\$ 1,000$ ). $\$ 10 \cdot 00$

City tax (per $\$ 1.000$ ) Population in 1890 was......11,165 Population 1894 (local est.) 14,500 TAX FREE.-Bonds of this city are exempt from taxation.

ALAMEDA CO.-O. M. SANFORD, Treasurer. County seat is Oakland.
Floating debt......... $\$ 13,944 \mid$ Assessment is $3_{5}$ actual value. Total debt Jan. 1,, 7... 13,944 State \& co. tax ( (Ber $\$ 1,000$ ). $\$ 13.00$
 Tax valuation, RRs..... 1,945,361 Population in 1897 (est.)..102,000 Tax valuation, RRS..... 1,945,361

## ALESSANDRO IRRIGATION DIS-

TRICT.-This district is in San Bernardino and San Diego coun es.
Bonded debt April 1,'96 . . $\$ 765,000$ | Tax valuation $1896 \ldots . . \$ 2,000,000$
ALPINE.-Alpine is in San Diego County,
$\begin{aligned} & \text { Floating debt and int..... } \$ 22,123 \\ & \text { Total debt (last returns) } . . \\ & 22,123\end{aligned} \left\lvert\, \begin{aligned} & \text { State tax (per } \$ 1,000 \ldots \ldots . . \$ 4 \cdot 93 \\ & \text { County tax (per } \$ 1,000)\end{aligned}\right.$ $\begin{array}{cll}\text { Total debt (last returns) .. } & 22,123 & \text { County tax (per } \$ 1.000 \text { )..... } 17 \cdot 57 \\ \text { Tax valuation, real........ } 222,236 \\ \text { Population in } 1890 \text { was.... } & 667\end{array}$ Tax valuation, personal.: 37,318 Population in 1880 was...........539 Total valuation 1894...... 259,554
BERKELEY.-M. L. Hanscom, Town Clerk.
Berkeley is in Alameda County.
LOANS- When Due,
5s, s. Ann., $\$ 37.500$. 1898 to 1912
5s, \%. Aun., \$37,500.. 1898 to 1912 Electric-light bonds, $\$ 18,000.1889$

Sewer bonds, $\$ 23,000.1885-1887$ Bonded debt Jan. $1, ~ ' 97 . .878,500$
Tax valuation 1897......8,433,750 Pax valuation 1897......8,433,750 Populat'n' 97 , sch. census...12,276

BUTTE CO.-County seat is Oroville.
LOANS- When Due. ${ }^{\text {Net debt Feb. 1, 1897... } \$ 44,552}$ ${ }_{5} \mathrm{~s}$, M M AD $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, ~ \$ 38,000 \ldots . . . . . . .1900$ Bonded debt Feb. 1,'97 $\$ 38,000$ Floating deht.......... Total debt Feb. $1,{ }^{\prime} 97 . .$.

9,000 $\begin{array}{lr}\text { Sinking fund............ } & \begin{array}{r}47,000 \\ 2,448\end{array}\end{array}$

## COLTON.-\{ $\begin{aligned} & \text { M. GILBERT, Mayor. } \\ & \text { D. JOHNSTON }\end{aligned}$

Colto $a$ is in San Bernardino Countr.
LOANS- $\quad$ When Due. $\left\lvert\, \begin{gathered}\text { Electrig-Light Bonds- } \\ \text { Gs, J\&J. } \$ 5,850\end{gathered}\right.$ $7 \mathrm{~s}, \mathrm{Jan} ., \$ 7,800, \mathrm{~g} \ldots \ldots \ldots \ldots .\left..1910\right|^{\text {6s, J\&J. }}$ Part payable yearly.


## EL DORADO CO.

County seat is Placerville.
LOANS-
Whens Due.
COUNTY BONDS-
5s, Jed, $\$ 109,000$ g..June 1, 1907
Total debt July 1, '97.... \$109,000 Tax valuation, real.....-3,110,345

FRESNO.-J. W. Shanklin, City Clerk.
This is the county seat of Fresno County.
LOANS When Dree. $5 \mathrm{~F}, \mathrm{~J} \& J, \$ 38,000$....... 1898 to 1935
S, Aug. ARAENT-
tug 18.
( 5625 yearly) to Aug. 1, 1,1908
OVERFLOW-
5 s, Aug. 86,875 .....Ang. 1, 1898
School- 587,500
( $\$ 2,500$ yearly) to Aug. 1, 1908
School distriet bonds.... $\$ 75,000$
SEWER-
53, Dee. 855,000 .... Dee. 3,1897
( $\$ 5,000$ yearly) to Dec. 3, 1907
FRESNO CO.-H. E. BarNuM, Auditor,


Tax valuation, real, .... $\$ 23,690,697$ Tax valuation, perton' $2,716,752$ Tax valuation, railr ds. $1,959,761$ Total valuation $1896 \ldots 28,367,210$ state \& co. tax (per $\$ 1,000$ ) $\$ 17 \cdot 50$ | Population in 1890 was.....32,026 |
| :--- |
| Pomplation in 1880 was | Population in 1880 was..... 9,478

Popmlation in 1896 (est.) ...42,500

## GLENN COUNTY.-.I.

County seat is Whlow.
LOANS
COUAT HOUBE ind JaIL- Dhen Due.

(st,000 each Jan, 1 and July 1.1 .
Principal and inter't pay'le in gold.
Total debt Jan. $1, \times 97$.
Tazal valuation, real.... $9,8,86,036$

TAX FREE. - All bonds of this county are exempt from taxation.
HANFORD.- $\left\{\begin{array}{l}\text { S. B. HTCKs, Mayor. } \\ \text { JOHN ERYOK }\end{array}\right.$
This eity is the connty seat of King'a Connty

LOANS -
GITY HuLL. BoxDs-
Gg. Jan, $824,000 \mathrm{~g} \ldots$
Gg. Jan, s24,000 g............. 1898
Int. at Chem'l Mat. Bank,N.Y. city.
Bonded delt Feb. 1, 97.-
Cashon hand............. 8,000
DEBT LIMIT-The debt is conatitutionally imited to 5 per cent of
sessed raluation.
HOLLISTER.-J. H. SHAw, Town Clerk.
County seat of San Benito County.
LOANS- When Duc. |Real valuation......... $\$ 2,000,000$

 (S875 due yearty on June 1.) Town tax (per 81,000 ) $97 . \quad 7 \cdot 00$ Total debt Aus, $1897 \ldots, 835,000$ Population in 1890 was...... 1,234
Tax valuatiom $1897 \ldots \ldots 1,100,000$ Population in 1897 (est.) $\ldots .2,500$ INTEREST payable at oflce of the Town Treasurer.
HUMBOLDT CO.-Joseph Tracy, Treasurer. County seat is Eureka.
LOANS- W
 Bonds are subject to call at any time at par. Fel, 11, '97 . $\$ 22,000$
Bonded dobit Eeb, Sinking frimd. Net debt Feb, 11, 1897.......21,237
INYO COUNTY.-County seat is Independence.
LOANS - When Due. |Tax valuation, personal. $\$ 353,391$
Repundirg BoNDs-
Floatinu smibeet to cali.
Floating debt,........... 8090
Total debt July 1, 1896....62,090
Cash on hand …............62,990 9,202
Net debt........................53,788

## KERN COUNTY

| LOANS When | Tax valuat'n, personal. \$1,781,345 |
| :---: | :---: |
|  | 1v |
| $78 . \mathrm{MaN}, 820,000 \ldots .$. Nov, 1,1900 | Assessment about $1 / \mathrm{l}$ actual value. |
| 6is, J\&D , 250,000 ..... Dee 1, 1913 | State tax (per \$1,000) |
| Bond. delh Feb, 10, 97 \$270,000 | County tax (per \$1,000 |
| ginking fund......... 12,350 | Population in 1890 |
| Net delt, Feb. 10, 97. 257,650 | Population in 1880 was..... 5 , |
| Cax vaitation, real.... 14,591,087 | Population in 1897 (eat.) ... 15,000 |
| OPTIONAL-The 6 percent bon of the county. | ds are subject to call at the option |
| FREE.-A | m |

KINGS COUNTY.-
LOANS- When Due. Tax valuation, personal $\$ 654,135$ 48 , ani., $\$ 32,000, \ldots . . . .1906 \left\lvert\, \frac{1}{\text { Tax }}\right.$ Total valuation, $1896 \ldots 6,628,234$ Bonded debt July $1,96$. Tax raluation, real......5, $755,860 \left\lvert\, \begin{array}{ll}\text { State tax (per } \\ \text { County tax ( }\end{array}\right.$

## LAKE COUNTY.-W. C. Moore, Treasurer.

## County seat is Lakeport

LOANS When Due. |Tax valuation, personal. \$814,544 ROAD AND IMP. BONDS- 1907 5 s, Ado, $\$ 47,800 \ldots .$. Oct. 7,1907 Subject to call at any time. Int. payable at County Treasury. Total debt Mar, 23, 1897 \$17.800 Population in 1890 was $\quad$ P. $\$ 18.00$ Tax valuation, real $2,956,925$ Population in 1880 was ....... 6,101 Population in 1896 (est.) .....7,500 The tax valuation of personal property, as given above, includes mortgages to the amount of $\$ 457,912$.
TAX FREE. - Bonds of this county are exempt from taxation.
Linda Vista Irrigation Distriot.-Total bonded debt April 1, 1897, \$176,000.

LOS ANGELES.- $\left\{\begin{array}{l}\text { M. P. SNYDER, Mayor. }\end{array}\right.$
This is the county seat of Los Angeles Countr
LOANS- When Due. LOANS- When Due.
BONDS OF 1881-
78, JEJ, $818,000 \ldots .$. 58, May 1, $\$ 45,500$.
suly 1, 1901 (Part due yearly on May 189-1911 GENERIL ITHPROVEMENT 86-7-8. $68, \mathrm{~J} \& J, 811,000 \ldots \ldots . .1906-7 \& 9$ 5 INTERAL SKWER SYSTEM, 1890 5s, (Part due yearly on July 1) MAIN SEWER, 1871 - July 1,1901 $7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 12,000 \ldots .$. Refunding Bonds 45, J\&-D, \$211,000 … 1898 to 1010 (\$20,000 yearly on June 1.)

INTEREST on the school bonds, on the sewor bonds of 1890 and 1892, on the pollice station bonds and on the water-works bonds is payTOTAL DEBT - The elty's bonded debt on Sept, 20, 1897 was \$1,380,550; WEBT.-The city's bonded debt on Sept. 22,1897 , was net debt, $\$ 1,346,471$. The city has no floating debt.
DEBT LIMITATION. - The city charter limita its debt to the amount of $\$ 2,000,000$, exelusive of loans for water works and sewers.
ASSESSED VALUATION in 1897 of real estate was $\$ 53,908,837$ personal property, $4,778,057$; total, $858,686,894$; total tax rate (per $\$ 1,000$ ), $\$ 25 \cdot 00$, meluding State tax, $\$ 5 \cdot 10$, county tax $\$ 7 \cdot 40$ and city tax \$12.50. Property is supposed to be assessed at about 60 per cent of its actual value.
POPULATION in 1897 (estimated) was 115,000 ; in 1890 it was 50,395; ln 1880 it was 11,183.

LOS ANGELES CO.-County seat is Los Angeles.

LOANS-
Coriy boxnse

5
4

## ${ }_{T}$

rotal debt Feb. 10, 1896. $\$ 700,500$
OPTION,-All bonds subject to call at any time on 40 days notice.
MARIN CO.-County seat is San Rafael.
 4s, J\&,J, \$160,000 ............. 1916 Repuspina Bosds. 5s, J\&J, $\$ 16,000$

When Due. |Tax valuation, real.... $\$ 86,663,405$ 58,5 58, JdJ', 16,000 …................. 19025

MARYSVILLE.-W. J. Ellis, Mayor.
[e Marysville is thelcounty seat of Yuba County.
LOANS-w zes wal When Due.
8e, L., JdA, 83.500, g.Apr. 1, 1896
DRAISAGE BONDs58, g., Nov., $\$ 36,000$, g. 1897-1905 (\$4,000 due yearly on Nov. 1.) Interest is payable at Marysvile.

* Hetd by Marysyille City Library.
$\begin{array}{ll}\text { Bonded debt Apr. 12, }{ }^{\prime} 97 & \$ 39,500 \\ \text { Floating debt.......... } & 10,000\end{array}$ $\begin{array}{ll}\text { Floating debt.............. } \\ \text { Total delst A pr } & 10,000 \\ 49,500\end{array}$ Tax valuation $1896 . . . .1,800,000$ Asserswent $\mathbf{2}_{3}$ actual value.
Tax rate (per $\$ 1.000$ ) ........ $84 \cdot 39$ Population in 1 k90 w as........3, 391 Population in 1880 was........4,4,321

MENDOCINO CO.-County seat is Ukiah.
LOANS When Due. Net debt July 1, 1896.
6s, J\&D, $\$ 20,000 \ldots . . . . . . . . .$.
Countr Bondos-
48, J\&aJ, \$65,500......Jan. 1, 1901
6s, JdJ, $\$ 12,000 \ldots . . . . . . . .1921$ Bonded debt July 1,796 \$106,500 Floating debt. Total debt.

11,189
117,689 883,358
$9,644,462$ Tax valuation, personai 1,734,850 Tax valuation, railroads
Total valuation $1896 \ldots, .11,697,957$ Assessment about ${ }_{2}$ actual valne. State \& Co, tax (per $\$ 1,000$ ) $-\$ 18$ Pomplation in 1890 was..... 17,612 Population in 1896 (est.) ... 20,000

## MERCED COUNTY-County seat is Merced.

LOANS- When Due.
Tax valuation, person'1.81,229,271
Tax valuat'11, railroads 5s, semi-arn., \$26,000 ....... 1908 Tax valuat vil, vail roads. $1,136,126$ BONDS OF $1887-$
4ㄴ28, F\&A, $\$ 102,900 \ldots . . . . .1907$ cotal vatuation 1806.13,092,284 State \& \& 00, tax (per $\$ 1,000$ ). $\$ 14.50$ (subject to call at any time),
Total debt July $1,1896_{2}, \$ 128,000$
Tax valuation, real...11,226,587 Population in 1890 was.......8.085

TAX FREE.-The bonde of 1883 are exempt from taxation,
INTEREST on the bonds of 1887 is payable in Merced.

MODESTO．－This city is in Stanislaus County．
LOANS－When Due｜Total valuation 1895．．．\＄1，156，692 WATER WORKS AND SEWER－Assessment about $1_{2}$ actual value．
 Total debt Jan．1，1896．．$\$ 72,250$ Population in 1890 was．．．．．．．2，402 INTEREST is payable at Modesto or San Francisco．

MONROVIA．－$\left\{\begin{array}{l}\text { C．O．MONROE，Mayor．} \\ \text { W．A．OHESS，City Treasurer }\end{array}\right.$
Monrovia is in Los Angeles County．
LOANS－When Due．Total debt Feb．10，1897．$\$ 63,000$

 | $68, \mathrm{~g} ., \$ 31,000$ yearly on July 1．） |
| :---: | :---: | （s1，000 yeariy on July 1. ）

MONTEREY CO．－N．Hartwell，Treasurer． County seat is Salinas．
LOANS－When Due．Tax valuation，real．．．$\$ 14,591,826$ J\＆J， $955000, g$ Tax valuat＇n，person＇l $1,418,606$
 $7 \mathrm{~s}, \mathrm{~J} \& J, \$ 60,000, \mathrm{~g}_{5} \ldots \ldots . . .1 .1903$ State \＆Co．tax（per $\$ 1,000$ ）．$\$ 15 \cdot 00$

## NAPA COUNTY．－Geo．F．Gardner，Treas．

County seat is Napa City．

LOANS－
When Due． I JDING BONDS 6s，J\＆D，\＄16，000．．．June 30， 1900 Subject to call at any time．
Total debt Feb． $8,97 . .{ }^{2}$
$\$ 16,000$ Tax valuation，real．．．．．10．300，240 Tax valuation，real．．．．． $10.300,240$ Iax valuat＇n，personal．2，100，710

INTEREST is payable at County Treasurer＇s offlce．
TAX FREE．－Bonds of this county are exempt from taxation．
OAKLAND．－$\left\{\begin{array}{l}\text { W．R．THOMAS，Mayor．} \\ \text { R．W．SNOW，Auditor．}\end{array}\right.$
Oakland is the county－seat of Alameda County．
LOANS－When Due． F UNDED DEBT BONDS， $1872-1$ 88，Q－J，$\$ 48,000 \ldots . . . J u n e ~ 18, ~$
Subject to call after June 18,1893 FUNDED DEBT，1874－
$8 \mathrm{~s}, \mathrm{Q}-\mathrm{J}, \$ 81,000$ ．．．．．．June 9， 1905

SCHOOL BONDS，1892－ ， REFUNDING BONDS 1897 ， 1912 4s，．．．．．，\＄140，000g．．．Sept．1， 1898 \＄3，500 payable y＇ly to Sep．1， 1937

TOTAL DEBT．－The city＇s total debt on September 1，1897，wa 1,1898 ，is $\$ 31,270$ 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 inven－ oity Auditor＇s report for 1896－97
Real estate belonging to School Department
$\begin{array}{lll}\text { do } & \text { do } & \text { Fire Departmen } \\ \text { do } & \text { do } & \\ \text { occupied by }\end{array}$
Land occupied by Wharf．．．
Tax valuat＇n，railroads $\$ 780,629$ Total valuation 1896．．13，181，579 Assessment about $3_{4}$ actual value． State tax（per $\$ 1,000$ ）．．．．．．．．$\$ 4 \cdot 29$ County tax（per \＄1，000）．．．．10．71 Population in 1890 was．．．．．16，411 pulation in 1880 was．

Station．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．1，000
Total value of real estate belonging to city ．．．．．．．．．．．．．．．．．．$\$ 979,150$
ASSESSED VALUATION．－The assessed valuation and tax rate ears．



POPULATION in 1890 was 48，682；in 1880 it was 34,555 ；in 1897
（estimated）， 70,000 ．
PASADENA．－$\{$ C．BARTWELL，Mayor．
This city is in Los Angeles County
LOANS－When Due． 5 s ，Feb．，$\$ 105,600$ ．．．．1898 to 1908 $\$ 9,600$ yearly on Feb． 1.
7s，Feb．$\$ 5,525 . . . . .1898$ to 1910 Interest payable on Feb． 1. Bonded debt Mar．1，＇97．$\$ 111,125$. Floating debt．．．．．．．．．．．．．． 115,1200
Total debt．．．．．．．．．．．．．．

Cash in treasury ．．．．．．．．．$\$ 16,145$
Net debt Mar．1， $1897 \ldots$. Tax vaiuation，real\＆imp． $7,571,695$ Tax valuation，personal．717，754 Total valuation 1896－7．．8， 289,449 Assessment abt． $65 \%$ actual value． Oity tax rate（per $\$ 1,000$ ）．．$\$ 1000$
Population in 1890 was． Population in 1880 was．．．．． 4,882 Population in 1897 （est．）．．．．．i1，000

Pasadena City School District
Wncludes the City of Pasadena and North and East Pasadena．E．A． Walker，Secretary．
 （ $\$ 5,000$ due yearl $\mathbf{~}{ }^{2}$ ）

Population in 1897 （about）． 12,000

## PLACER COUNTY．－County seat is Auburn．

LOANS－When Due．Tax valuation，railr＇ds．$\$ 1,987,898$ 5s，A\＆O，\＄72，000．．．．．．1897－1914
（\＄4，000 yearly in October）
Bonded debt July 1，＇96：$\$ 72,000$
Population in 1890 was．．．．．15，101
Population in

PLUMAS COUNTY．－W．S．DEAN，Treasurer． County seat is Quiney City．
LOANS－ COUNTY Bonds－When Due． $\mid$ Bonded debt Jan．1，1897．． 838,000 68，Oct．3，\＄10，000，g．，Oct．3， 1901 Assessment about 34 actual value．
68，Nov．7，11，000，g．，Nov．7， 1901 88，May 2，15，100，g，May 2，1901 $\begin{aligned} & \text { St．\＆Co tax（p．} \$ 1,000 \text { ），＇96．} \$ 22.50 \\ & \text { Population in bonds optional at any time．}\end{aligned}$ NTEREST is payable at County Treasurer＇s office．
TAX FREE．－Bonds of this county are exempt from taxation．

REDLANDS．－$\left\{\begin{array}{l}\text { WM．FOWLEK，Mayor } \\ \text { L．W．CLARK，Clerk．}\end{array}\right.$
This city is in San Bernardino County LOANS－When Due．Valuation，etc．

CITY BONDS（gold）－ 189 Tax valuation 1896．．．$\$ 2,806,040$ 6s，M\＆N，$\$ 75,000 \ldots$ ．．．．May 1， 1898 Total tax（per \＄1，000）1893．$\$ 33.30$ | （ $\$ 5,000$ pay．${ }^{\prime}$＇rly to May 1， 1912 | Assessment about $1_{3}$ actual value |
| :---: | :---: | Tntere at Mase Nat．Bank，N．Y SACRAMENTO CO．－Edward Lyon，Treas．

LOANS－When Due．｜Bonded debt Jan．1，＇97．．．\＄515，000 6 s ，Jan．，$\$ 105,0$ no ．Feb． $1,98 \cdot 03$ 412s，J\＆J，176，000．．July 1， 1912 Sinking fund．．．．．．．．．．．．．10，601

 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．－Robert Shaw，Dep．Ass＇r．

## Countr seat is Hollister

LOANS 5s，J\＆J，H26，000，BONDS－ 5 s ，J\＆J，$\$$ Subject to call at any time 1907 Total debt Jan．1，1897．．$\$ 26,000$ Sinking tund．．．．．．．．．．．．． 4,494 Net debt Jan．1，1897．．．．．．．21，505 $5,529,25$ Population in 1880 was．．．．．． 5,58 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 $1892 \ldots . . \$ 4,617,000$
SAN DIEGO．－\｛ $\begin{gathered}\text { D．C．REED，Mayor．}\end{gathered}$
This is the county seat of San Di DOWELL，Treasurer．
Ms，J\＆J，$\$ 42,000$ part each year
，
5 s ，J\＆D
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 4,000 \ldots \ldots 1898$ to 1907 $\$ 4,000$ due yearly on Dec． 1.
$5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 218,000$ part each year to Mar．1， 1907

Taterest payable in San Diego． Yotal debt Sept．1， $1897 \$ 304,000$ Tax valuation，real．．．．．12，252，533 Tax valuation $1897 \ldots . .12,842$, －10 Assessment about $9_{10}$ actual value． Population in 1890 was ．．．．$\$ 16,159$ Population in 1880 was．．．．16，159 Population in 1895 （est，）$\ldots$ 19，567 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
LOANS－When Due．Net debt Feb．18，1897．\＄203，380 5 s ．$\$ 50$ ， 577000 Jan 1， 1909 rax valuation，real．．．．． $20,303,406$
 ROAD \＆BRIDGE BoNDS－ 1906 Total valuation 1895．．．22， 224,002 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 64,000 \ldots . . \mathrm{Jan}, 1,1908$ State \＆co．tax（per M）， $96 . . \$ 18.00$
 INTEREST is payable at San Diego．
OPTIONAL．－Any of the above bonds are subject to call on forty
San Diego County，Coronuo School District－
8s，LOANS－，$\$ 28,500 \ldots$ ．．．．．Dec． 3,1904 Due． $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1894 \ldots . . . \\ & \text { Real valuation，} \$ 981,343\end{aligned}\right.$ Total debt Sept．1，1897．．$\$ 28,500$ Population in 1897 （est．）．．．．1，400

SAN FRANCISCO－\｛ ADOLPH SUTRO，Mayor．
San Francisco is in San Francisco County，and the financial statement given below is for both county and city．
LOANS－ When Due．LOANS－
6g．，J\＆J，$\$ 66,500$, g．．．July 1， 1899 6g．，J\＆J，$\$ 1,500$, g．．Jan．1， 1888 subject to call．
JUDGMENT BONDS－
JUDGMENT BONDS－
g．AdO，$\$ 1,000$, g．．Oct． 1,1887
Pg．，ARKO，$\$ 250,000$, g．Apr． 1,1904
fg．，
special bonds made payablc by statute from taxes on lands benefitted：
Montgomery Avenue bonds have been declared null and void．
Dupont Street bonds， 7 s ，amount outstanding．．．．．．．．．．．．．．．．．$\$ 306,000$ in the case of many issues this has recently been settled and as a con－ sequence $\$ 325,000$ of the securities were redeemed during the past fisoal year．
PAR VALUE OF BONDS－The bonds of this city are for $\$ 1,000$ PAR VAL
and $\$ 500$ ．
INTEREST is payable in gold in San Francisco．
TOTAL DEBT，SINKING FUNDS，ETC．－The subjoined statement shows san Francisco＇s total funded debt and the sinking fund held by the city against the same on the following dates
Total bonded debt．．．．．．Mar． $\mathbf{\$ 5 4 , 0 0 0}$ ，July 1，＇96．July 1，＇95．July 1，＇94 $\begin{array}{lrrrr}\text { Total bonded debt．．．．．．} \begin{array}{rl}\$ 544,000 & \$ 572,000 \\ \text { Sinking funds．．．．．．．．} & \$ 599,000 \\ 386,000 & 361,204\end{array} & \begin{array}{ll}\$ 930,000 \\ 669,129\end{array}\end{array}$

Net debt．．．．．．．．．．．．$\$ 150,000 \quad \$ 186,000 \quad \$ 237,796 \quad \$ 260,871$ TAX FREE．－All bonds of this city are exempt from taxation．
CITY PROPERTY．－The following is a description of the property owned by the City and County of San Francisco，as transmitted to the State Controller by direction of the Board of Supervisors on October 19， 1896
Park reservations and publio squares．
Fire department，lots and improver
\＄10，000，000
Fire department，lots and improvements．．．．．．．．．．．．．．．．．．．．．．．．．．．． $1,300,000$
City halls，county jails，hospitals，almshouses，House o
Cemetery reservation．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．

7，500，000

School lots，improvements，libraries，furniture，\＆o．．
150,000
Total．
25，000，257

ASSESSED VALUATION.-The following table gives the assessed and county tax rate (per $\$ 1,000$ ) for the years indicated.

| 年s. |  | Personal. |  | per \$1,000. |
| :---: | :---: | :---: | :---: | :---: |
| 1896-97.. | 275,334,295 | \$82,251,831 | \$357,586,126 |  |
| 1895-96... | 265,031,325 | 62,814,017 | 327,845,342 | -93 |
| 1893-94.. | 276,457,420 | 66,186,759 | $325,644,179$ |  |
| 1892-93 | 277,346,008 | 68,884,69 | 346,224,706 | 4.34 |
| 1889-90.. | 241,119,410 | 64,920,995 | 306,040,405 | $17 \cdot 22$ |
| 1881-85.. | 164,495,888 | 59,013,672 | 223,509,560 | $5 \cdot 7$ |
| 1879-80 | 166,429,845 | 51,057,22 | 217,487,074 | $9 \cdot$ |
| 1874-75. | 162,466,177 | 101,763,267 | 264,229,444 | 0.99 |
| 1869-70. | 69,776,603 |  | 114,759,510 | -80 |
| 1864-65 | 47,345,973 | 35,851,652 | 83,197,725 |  |
|  |  |  | 41,870.811 | 28.70 |

The tax rate for city and county purposes for $1896-97$ was $\$ 9.69$ and for state purposes $\$ 4-29$ per $\$ 1,000$ valuation of real and personal property.
The amount of taxes levled in 1896-97 for eity and county purposes exolusive of railroads assessed by the State Board of Equalization, ©203,753) was \&4,090,699; for State purposes was 81,810,679; total

POPULATION in 1890 was 298,997 ; in 1880 it was 233,959 ; in
1870 it was 149,473 . For 1897 the population was estimated at 340.000 .

## SAN JACINTO <br> AND PLEASANT VALLEY IRRIGATION DIS-

 TRICT.-Jas. D. McDiarmid, President.This district is in Riverside County. Wluchester, P. O.
LOANS- When Due. Total debt June 2, 1897.. $\$ 228,000$

68, JUJ, $\$ 228,000$....Jan. 1, 1902 (Part due yearly thereafter.)

SAN JOAQUIN C

LOANS- When Dus. 4s, J\&J, $8139,000 \ldots . . . J u l y$ 1, 1907 | Hospital BoNDS- |
| :--- |
| $5 s_{,} J \& J, ~ \$ 42,000 . \ldots . J a n, ~ 1, ~$ | $58, J \& \mathrm{JJ}, \$ 35,000 \ldots .$. July 1,1911 All above bonds are subject to eall at any time on 40 days' notice.

Princlpal and interest on all bonds payable in gold.
INTEREST is payable at stockton.
TAX FREE. - All the above bonds are free from taxation.
SAN JOSE.-\{ $\left\{\begin{array}{l}\text { W, KOOHE, Mayor } \\ \mathrm{J}, \mathrm{W}, ~ E W I N G, ~ C l e r k ~\end{array}\right.$
This city is in Santa Clara County.
LOANS- When Due. LOANS-
When Due.

 INTEREST is payable at the alfice of the Clty Treasurer and both interest and principal are payable in gold.
TOTAL DEBT on December 11,1896 , was $\$ 250,000$. The oity
ASSESSED VALUATION of real estate for 1896 was $\$ 16,337,575$; personal propert5, $\$ 1,364,820$; total, $\$ 17,702,395$. The total tax rate (peer 81,000 ) in 1896 was $\$ 22 \cdot 50$.
Property is assessed at about $\nu_{2}$ Ita actual value.
POPULATION in 1890 was 18,060 ; in 1880 was 12,567 . In 1897
the popnlation within the city limits was estimated at 17,600 .

## SAN LUIS OBISPO CO.- Connty seat is Ean Luis

 Obispo.
## LOANS-

When Due.
6a, F\&A, $\$ 13,500$.


ROND Bosivs-
8 F. J\&J, $\$ 30,000$.
1902
Total debt July 1, 1896.... 15153,500

County seat is Redwood City
LOANS- When Due
ANDING BOEDS-
Apr. 1, 1901
Interest payable at Redwood City
Total debtJan. 1, 1897.... 858,000 Sinking fund.......................279
Net debt Jan. 1, 1897..
54,720

SANTA BARBAMA. - Santa Barbara is in Santa Barbara County.
LOANS- When Due. 5s, Mar., \$69,825....Mar, 25, 1895 (part due yearly) to Mar. 25, 1912 $58,00 t$, $818,952 \ldots \ldots$ Oet. 22,1895 (part die yearly) to Oct. 22, 1911 W ATER BHNDS
$58 . . .80 .000$.
Bonded debt (last retcurna). . 888,777
INTEREST on the bonlevard bonds is payable at the Chemical
National Bank, New York; On sewer bonds at samta Barbars.
SANTA BAFBARA CO.-County seat is santa Barbara.
Bonded debtJuly 1, '96.
Cash on hand.
Tax valuation, real. .... 5,311

Tat valuat'n, personai. $12,786,690$
Tax valoation $1,408,437$


SANTA CLARA CO.-Jos. A. Lotz, Treas.
County seat is San Jose.
LOANS- When Due. Tax valuation,person'l. $\$ 5,111,499$ RBFUNDING BONDS. 129, AdO $, \$ 23,000 \ldots$. Apr 13,1905 $1_{20}$ ReT, 36,000 …Apr. 13, 1905 4 s , F\&A, 30,000 Ang 19, 1905 4s, AdEO. 23,000 .....Oet. 23,1905 Total debt June 30 , 97 , $\$ 112,000$ County tax (per $\$ 1,000$ ) ...... $\$ 4 \cdot 71$ Tax valuation, real.....53,193,278 Population in 1890 was ....48,005 INTEREST is payable at County Treasurer's office.
TAX RATE inside cities and incorporated towns is $\$ 10.00$; and $\$ 13.00$ the coantry, moluding road tax.
OPTIONAL.-The bonds are all subject to call at the option of the oard of supervisors.
SCHOOL DISTRICT'S DEBT on Feb. 1, 1897:



## SANTA CRUZ.-

This city is in Santa Cruz County. The city is now in litigation over tes refunding bonds, which it re
fraud, and various other points.

LOANS When Due 58, Apr., $\$ 282,000$. Apr. $15,{ }^{\prime} 97 \cdot 28$ ( $\$ 9,000$ due yearly.)
5s, Apr., 860,000
Interest payable at Santa Cruz. Total debt (last returns) . . $\$ 360,000$
Water debt (inoluded

Tax valuation, real..... $\$ 3,496,114$ Tox valuation, personal 181,290 Assessment about 12 actual value Total tax per ( $\$ 1,000$ ) ...... $\$ 28.75$ Population in 1890 was.......5,596 Population in 1880 was........3,898
TAX FREE.-Bonds of this oity are exempt from taxation.
SANTA CRUZ CO.-W. H. Bias, Treas
County seat is Santa Cruz
LOANSWhen Due. REN, J -D \& 102,000
$4225, J \& D_{\text {, }}, \$ 102,000$....
School Dist, Bonds
63, 78, 84, Jann, 878, 300
Total debt Feb. 1, 1897. $\$ 180,300$ Bohool Dist, debt (incl.) $\quad \$ 78,300$
Tax valuation, real. $\$ 10,059,965$

Tax valuat'n, personal. $\$ 1,211,950$ Tax valuation, rallr'ds. 591,056 otal valuation $1896 \ldots 11,862,971$ Tax valuation 1892... $\$ 13,000,000$ state \& co. tax 1896 ..... $\$ 18.50$ Population 1890 was........19,270 Populat'n'97 (local est.).....21,000

INTEREST is payable at Santa Cruz. These bonds are owned by the State.
TAX FREE-All bonds lssued by this county are exempt from taxa-
SANTA MONICA.-\{盾. F. Jones, Mayor.

## Town in Los Angeles County

LOANS When Due,
$68, \mathrm{M} \mathrm{\& S}, 8 \$ 30,000 \ldots 1898$ to 1927 (\$1,000 due yearly on sept. 1.)
Total debt Sept. $15,1897 \ldots \$ 30,000$

## SANTA ROSA.-\{J. W. JESSE, Mayor. <br> This city is in Sonoma County.

LOANS- When Duc. 44, Dee., $\$ 152,625$, g. Dec.,'97 to'33 Total debt Jan. 1, 1897...\$152,625 Sinking fund.............. $\quad 2,017$

Net debt Jan. 1, 1897 ... \$150,607 Tax valuation $1897 \ldots . .3,736,388$ Asserment about zo netual value. Total tax (per \$1,000).....\$23.30 Population in '97, 8,000 to 10,000
Population in 1890 was .....5,220

## SHASTA CO.-William A. Smith, Treasurer.

County seat is Redding.
LOANS-
COURT HOUSE \& JAII- When Due
Tax valuation 1896 $\ldots . . \$ 7,079,950$
5 COURT HOUSE \& JAIL- 847,000 Feb, 15,1909
s, F\&A, 817,000 .... Fob. 15, 1909 subject to call at any time. Total debt Mar, 1, 1897.... $\$ 17,000$ tate \&o tox (per $\$ 1,000$ value. Poputa Co. tax (per \$1,000). $821 \cdot 00$ Population in 1890 was.... 12,138 Population 1897 (local est.). 17,000

## SIERRA COUNTY.-County seat is Downieville.

## FUNDED DeBt Bonds

7s, M\&N. $\$ 11,500 \ldots$.
When Due. Total debt Jan. 1, 1897

1903 Tax valution, T, 811,500 Tax valuation, personai. 201,626 Total valuation 1896...\$1,466,760 State tax (per \$1,000)...
County tax (per \$1,000) Population in 1890 was. Population in 1880 was. Population 1896 (est.).. 84.29
$28 \cdot 71$
5,051 Tax valuation, personal. 201,62

SISKIYOU CO.- $\left\{\begin{array}{l}\text { R. H. De WITT, Treasurer. } \\ A L L E N ~ N E W T O N, ~ A u d i t o r . ~\end{array}\right.$

## County seat is Yreka.

returns). 888,$777 ;$ Population in 1890 was .......5,864
LOANSUNTY BONDS

When Drue. Jan. 1, 1904 , J\&J, 20,000.......Jun. 1, 1, 1910 Total debt Feb. 1,1897 , 18.0 . 872,700
Tax valuation, real.....6,278,257 Tax valuation, real $\quad 6,278,257$
TAX FREE,-All bouds are exempt
SOLANO CO.-County seat is Fairfleld.

LOANS-
5s, JUSJ, \$7,000
5s, गes 77,000 Julv 151003 subject to call on 30 days 15,1903 subject to call on 30 days notice.
Total debt Jan. $1,1897 . . .{ }^{2}$. $\$ 7,000$ Tax valuation, real.... $14.349,136$ Tax Faluation, person'l. $1,716,376$

Tax valuation, pers'1.. $\$ 1,395,450$ Tax valuation, rallr ds. $1,454,351$ Total valuation 1896... $9,128,048$ Assessment about $1_{2}$ actual value. Total tax (per $\$ 1,000$ )....... $\$ 17.50$ Popmation 1890 was........12,163
Population 1880 was...... 8,610 Total debt (last returns) $\quad \$ 117,903$ Tax valuation, real.... $3,975,149$ Total valuatlon $1893 . . .4,539,825$ Assesament is $9_{5}$ actual value. State tax (per $\$ 1,000$ ) ....... ${ }^{\text {p }} 5 \cdot 706$ County tax (per \$1,000) ..... 5.294 City tax (per $\$ 1,000$ ). A verage sohool tax.

SONOMA COUNT

## LOANS-

 - Duse. 414s, AdeO, 3147,000 ... April, 1906 448, Adibject to call at any time. Bonds are exempt from taxation. Total debt Mar. 1,1897. $\$ 147,000$ Tax valuation, ren.....23,744,342Tax valuation,personal. $3,093,530$

Tax valuation rallroads $\$ 983,691$ Assessment about a notual valno State tax (per $\$ 1,000$ ) .......84.29 County tax (per $\$ 1,000$ ).....11•71 Population in 1890 was.....20,946
Population in 1897 (est.)...28,500
-County seat is Santa Rosa.
Tax valuation, railr'ds. $81,756,656$
Total valuation $1896.28,594938$ Total valuation 1896,..28,594,938 State \& Co tax (per $\$ 1,000) \$ 12 \cdot 80$ Population in 1890 was . 312.80 Population in 1880 was.....25,926
Population in 1897 (est.)...37,500

STANISLAUS CO.-C. A. Post, Auditor.
County seat is Modesto.
$\qquad$ COUNTY BONDS- When Due. Cs, J\&J, $\$ 10,000$.....May 10,1903 Bonded debt Apr. 1, 1897.\$10,000 ax valuation, real....\$11,543,136
INTEREST is payable at Modesto.
STOCKTON.- $\begin{aligned} & \text { WM. INGLIS, Mayor. }\end{aligned}$
Stockton is in San Joaquin County.
"LOANS- When Due.
efunding City Bonds of 1883 . Refunding City Bonds of 1883 , 03 6s, J\&J, $\$ 99,000 . J u l y$ le, 198 to '03 ower \& Improv't Bonds of 1890 Sew M\&S, $\$ 154,750$.. Sept. 10, 1898 ( $\$ 11,750$ yearly) to Sept. 10, 1910 Interest is payable at stockton.

Total debt Sept. 1, '97... \$253,750 Population in 1880 was.....10,282
*The bonds of this city are all payable in gold.
TAX FREE.-Bonds of this city are exempt from taxation.
SUTTER COUNTY.-County seat is Yuba City.

## LOANS-

ROAD BONDS-


Bonded debt July 1, $1896 . \$ 11,000$ | Tax valuation, real $. . . \$ 5,838,271$ | County tax (per $\$ 1,000)$ | $\$ 4 \cdot 2$ |
| :--- | :--- | :--- | :--- | Tax valuation, personal $605,110 \mid$ Population in 1980 was.......5,158

TEHAMA CO.-H. C. Swain, Treasurer.
County seat is Red Bluft
$\qquad$ *FUNDING BONDS-
4s, Jan 950,000 . Total debt Jan 1897 . 2,1916 Total debt Jan. 1, 1897. $\$ 50,060$ Sinking fund.......... 5,000 Net debt Jan. 1, 1897.... $7,45,000$ Population in 1890 was......9,916 ax valuation, pers'al.. 1,613,325 Population in 1895 (est.)....10,000 * All bonds of this county are payable in gold.

INTEREST is payable at County Treasurer's office.
TAX FREE.-Bonds of this county are exempt from taxation.
TRINITY CO.-R. W. Stiller, Treasurer.
County seat is Weaverville.
LOANS- When Due.
COUNTY BONDS-
$5 \mathrm{~s}, \mathrm{~F} \& A, \$ 26,750$
Floating Subject to call
Fioating debt 189.0 . 1,054
Total debt Jan. 1, 1897.. 1 27,804
Tax valuation, personal $\$ 272,842$ Total valuation 1896... 1,345,128 Assessment about $1_{2}$ actual value State d Co. tax (per \$1,000) $\$ 35.00$
Population in 1890 was Population in 1897 (est.)......5,500

TAX FREE-Bonds issued by this county are exempt from taxation
INTEREST is payable at Weaverville.
TULARE.-W. L. Blythe, Mayor.
Tulare is in the county of the same name. The bonds described in the following are issued by the Tulare Irrigation District, consisting o 45,000 acres of land, of which the city forms part.

LOANS- When Due. |Total debt Jan. 1, 1897. \$500,000 Assessment is $1_{3}$ actual value 6s, Jan. $1, \$ 500,000 \ldots . . . . . .1902$ Population 1890 was............ 697 $\left.\begin{array}{c|l}\text { ( } \$ 50,000 \text { due yearly) to } 1911 \\ \text { Interest parable at Tulare in gold. }\end{array}\right) \begin{aligned} & \text { Population } 1880 \text { was......... } 447 \\ & \text { Population } 1897 \text { (local est.)..3,000 }\end{aligned}$ TAX FREE-All of the above bonds are exempt from taxation exoept as personal property when held by local parties.

V ALLEJO.-J. A. MoInnis, Ch'man Fin. Com. This city is in Solano County.

LOANSREDEMPTION BONDS -
6 6, April, $\$ 30,400$.
(\$1, A00 due yearly)...Apr. 1, 1898 Interest yeary) to Apr. 1, 1912 Interest payable in V
6s, $\$ 200,000 \ldots \ldots \ldots .1897$ to 1912 ( $\$ 12,500$ due yearly ,on Dec. 1. )

Tax valuation, real..... $\$ 1,677,895$ Tax valuation, personal 309,390 Total valuation 1897... 1,987,285 Assessment about $1_{2}$ actual value State \&Co.tax (p. $\$ 1.000)^{\prime} 97 . \$ 15.00$ City \&sch'l tax (p. $\$ 1,000$ )'97 $21 \cdot 00$
Population 1890 was Population in 1897 (est.)........8,000

Vallejo's bonds are subject to call at the option of the city.
VENTURA COUNTY.-A. S. Kenagy, Cl'k. County seat is Ventura.
 REFUNDING OO'Y BONDS- 1 Total valuation 1896... $7,808,990$ 58, J\&J, $810,000 \ldots \ldots .1898-1902$ Fond. debt Jan. 1, 1897. \$10,000 Floating debt............ $566 \left\lvert\, \begin{aligned} & \text { County tax (per } \$ 1,000 \text { ) } \ldots . . .13 \cdot 71 \\ & \text { Population in } 1890 \text { was }\end{aligned}\right.$ 6,273,806 Population in 1880 was $. . . .5,073$ valuation, personal.1,025,149 Population in 1897 (est.) ...15,000

WOODLAND.-Jas. C. Harlan, Treasurer. This city is in Yolo County.
 58 , July, $\$ 91,000 \ldots . .1898$ to $1913 \left\lvert\, \begin{aligned} & \text { City tax (per } \$ 1,000 \text { ) ......... } \$ 10 \cdot 00 \\ & \text { Population in } 1890 \text { was.......069 }\end{aligned}\right.$ Total debt Sept. $1,1897 \ldots . . \$ 97,500 \left\lvert\, \begin{aligned} & \text { Population in } 1880 \text { was... } \\ & \text { Population in } 1897 \text { ( }\end{aligned}\right.$

YOLO COUNTY.-W. L. Wood, Treasurer. County seat is Woodland.
LOANS- When Due. SCICOLBONDS-
7 F , ann., $\$ 10,550$ Floating debt........ 1897 Sinking fund. Cash on hand Fi, $97 .$.

1900-1901 | $\$ 4,000$ |
| :--- |
| 14,550 | 1,830

11,720
1 11,720
53,849

Tax valuation, real... $\$ 14,782,330$ Tax valuat'n, personal. 1,469,915 Tox valuation, railr's. $1,009,166$ State tax (per $\$ 1,000$ )......... $\$ 4 \cdot 29$ County tax (per $\$ 1,000$ ) Population in 1890 was
Population in 1880 was

YUBA CO.-G. W. Pine, Treasurer.
County seat is Marysville.
LOANS- Bons- When Due. Tax valuation, person'l $\$ 913,3 \pm 5$ REEUNDING BondsTotal valuation 1896.. $\quad 5,523,916$ 6s, J\&J, $\$ 31,000 \ldots . . . J a n .1$ ( $\$ 10,000$ due yearly.)
Optional at any time.
Bonded debt Feb. $9,1897$.
$\$ 31,000$ Assessment is $1_{2}$ actual value. State tax (per $\$ 1.000$ ), 1897. $\$ 5 \cdot 10$ County tax (per $\$ 1,000$ )..... 2190 Tax valuation, real..... 4,268,390 Population in 1897 (est.)....10,000 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 until his successor is declared elected.
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 . lots that go by that name, in the aggregate Thounting to $\$ 1,829 \cdot 79$, which the State is ready and would be very glad to pay, but cannot get them in. Interest on these ceased prior to December 31, 1896.
VALUATION. -The gross valuation in 1896 as equalized by the Stat Board was $\$ 151,864,670$; indebtedness and exemptions, $\$ 8,687,699$ equalized valuation, $\$ 143,176,971$.
DEBT LIMITATION.-Oregon framed and adopted its Constitution notable fact that the people of the state are originally adopter that instrument in the precise form in which it wa The provisions with respect to 150 and 151 of the STATE AND City SUPPLEMENT of April, 1895.
POPULATION OF STATE.-The population of Oregon has been as


## Cities, Counties and Towns in the <br> STATE OF OREGON.

ASTORIA.-Astoria is in Clatsop County.
 6s, M\&S,
6s, M\&S,
6s,
6,000

 STREET BONDS -
8s, A\&O, $\$ 5,000 \ldots . .$. Oct. 1,1898
$5 \mathrm{~g}, \mathrm{~J} \& \mathrm{~J} \mathrm{~J}, \$ 300,000 \mathrm{~g} . . \mathrm{J}$ an. 1, 1925 Total debt (last returns) - \$416,050 Net debt............................... 100,050 Total valuation $1894 . . .2,856,692$ Tax valuation about $1_{2}$ actual val Population in 1890 was...... 6,18 Population in 1895 (est.)...10,000

BAKER CITY.-County seat of Baker County.

Bonded debt Sept., 1897.. \$60,000 $\mid$ Tax valuation $1896 \ldots . . . \$ 850,000$ | Fioating debt.... |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Total debt Sept., $1897 . .$. | 25,000 | Total tax (per $\$ 1,000$ ) $1896 . \$ 45 \cdot 00$ |
| Population in 1890 was |  |  | Water debt (included) ..... $60,000 \left\lvert\, \begin{aligned} & \text { Population in } 1897 \text { (est )....... } 5,000\end{aligned}\right.$

CORVAILIS.- $\left\{\begin{array}{l}\text { E. WOODWARD, Mayor. } \\ \text { J. M. PORTER, Judge. }\end{array}\right.$
This city is in Benton County.
Tot. debt(float'g) Jan.1,'97.\$16,800 $\mid$ State \& Co. tax (per \$1,000). $\$ 27 \cdot 20$ Sinking fund................. 3,000 City tax (per \$1,000)......... $5 \cdot 800$
 Assessment about $1_{2}$ actual value. Population in 1880 was....... 1,128
Population in 1897 (est.).....3,000

HEPPNER.-W. A. Riohardson, Recorder.
Heppuer is in Morrow County.
Total debt Sept. 1, 1897...\$20,000 $\mid$ Real valuation.............. $\$ 800,000$
KLAMATH CO.-John W. Siemens, Treas
County seat is Klamath Falls (Linkville).

Float'g debt Apr. 1, ${ }^{\prime} 97$.. $\$ 77,876$ County tax (per $\$ 1,000$ ).... $\$ 11 \cdot 00$ \begin{tabular}{l|l}
Tax valuation, $1897 \ldots . . .1,548,566$ \& Average school tax............... $5 \cdot 00$ <br>
Assessment about 13 actual value. \& Population in 1895 was......2,318

 

Assessment about $1_{3}$ actual value. \& $\begin{array}{l}\text { Population in } 1895 \text { was.......2,318 } \\
\text { State tax (per } \$ 1,000 \text { ) } 1896 \ldots \$ 4 \cdot 00\end{array}$ <br>
Population in 1890 was......2,444
\end{tabular}

KLAMATH FALLS.-C. L. PArrish, Rec'der. County seat of Klamath County.
LOANS- When Due $\left\lvert\, \begin{array}{ll}\text { Tax valuatton } \\ \text { Assessment about } \\ \text { LI actual value }\end{array}\right.$



## LAKE COUNTY.-W. A. Massingill, Cleik.

## County seat is Lakeville.

County has no bonded debt.
Floatilig debt Apr. 1, $96 . \$ 12.034$
Equalized valuation $96.1 .125,148$ Assessment about La actual vaiue.
State tax (per $\$ 1,000$ ) ........ $\$ 550$ County tax (per $\$ 1,000$ )...
Average sehool tax........
Popula ion in 1895 was...
Population in 1890 was....
Population in 1880 was... $\$ 850$
400

## MEDFORD.-

## Medford is located in Jackson County.

LOANS- When Duce. Total debt Apr. 1, 1896. $\$ 38,000$ WATER BoNDS, Sept. 1, 1900 Tax valnation is94..... 300,000 Interest payable in New York. Bonded debt................ $\$ 20,000$ Assessment about $2_{8}$ ac Total tax (per 81,000). Population 1890 was $\$ 40.00$ Floating debt (about)........ 18,000 Popalation 1894 (eat...........1,196 TAX FREE. -The city's bonds are all exempt from taxation.

MULTNOMAH CO.-W. H. Pope, Auditor.

## County seat is Portland.

County has no bonded debt.

loat' $n$ delt Dep 1, '97, 8450, ©56 Equalized valuat'n'97.851,415,416 Sinking fund............. 192,398 $|$| Population in 1895 was ... 92,500 |
| :--- | :--- |
| Population in 1890 was ... 74,884 |

OREGON CITY. \{E. S. CANFIELD, Mayor.

## ETHOMAS F. Ryan, Recorder.

$\qquad$ When Due. |Total debt June, 1896 ... $\$ 64,600$
$68, \mathrm{~g}, \mathrm{M}(6 \mathrm{~N}, \$ 30,000 \mathrm{~g}$. May 1,1901 Tax valuation, real....... 867,000 56, , M\&N, $20,000 \mathrm{~g}$. May 1, 1904 Tax valuation, personai.. $190,14,000$ WATEREWORKS BOEDS 68, g., JdJJ, $\$ 10.000 \mathrm{~g}$. Jan. 1, 1904 Bonded debt Feb. 1, 1897.860,000 Assesament is y actual value. Population in 1890 was......3,062 In 1896 was city's limatas have recently been enlarged and the population in 1896 was estimated at 4,000 .
INTEREST on the elty bonds is payable at Oregon City; on the
water bonds in New York
PORTLAND.- SYLYESTER PENNOYER, Mayor
Portland is the countr (A. N. GAMBELLL Auditor
Portland Fant Portanity-seat of Multnomah County. The elties of forming a clty of about 69,046 inhabitant consolidated In June, 1891, LOANS BOULEVAKD BOXDSGs, J\&DEVARD BON Brerdog Bosps-
58 , J.kJ, $\$ 500,000$
 CITY HiNLL BOND 54, JkJ, $\$ 175,000$. Apr. 1, 1925
Sa, JdJ, 500,000 Jan. \&an. J. 1,1920 5a, Jkel* \$00,000.
GExBrell Boxtis
6s, F\&A , $\$ 10,000$
Ba, J\&D, 40,000 …Ang. 1, 1910
6ब, M\&N: $56,500 \ldots . . . \mathrm{Man} 1,1901$
Traese bonds are payable, prixelpal and intereat, from tho water taxator.
\& Co., NEFT on the generni bonds due in 1910 is payable by Blair boulevard bonds and the parle bonds, at the Chemieal Jatomal Bank Yew York; on the light bonds in Now York; on the water bonds due in 1021 In Chicago; on all other bonds In Portland.
GOLD PAYMENT.-Both principal and Interest are payable in gold. TOTAL DEBT-The eity's bonded debt on sept. 1 , 1897, was (warranta) $\$ 173,000$, making total city debt, $\$ 5,095,070$.
OEBT LIMITATION. - Portland's charter limits the eity's debt to $\$ 150,000$ in excess of authorized debt, and a special Act of Legislaturi is necessary for each lisute of bonda after this amount has been reached. ASSESSED VALUATION in 1896 was $846,475,917$, property being assessed at about 40 per cent of ita actual values city tax (per $\$ 1,000$ ) was $\$ 8 \cdot 00$; total tax (per $\$ 1,000$ ) $\$ 25 \cdot 00$.
WATER WORKS.-The water works are self-sustaining. The amount invested in the entire plant to Jan. 1, 1893, was $81,905,640$.
POPULATION.-The population in 1890 was 46.385 ; in 1880 was 17.577. Thin total popmlation of Portlana, Enast Portind and Alblina in

1890 was 62,046; in 1895 it was $81,342$.
PORTOF PORTLAND.-C. RANDOLPH, Cl'k. The Port of Portland was incorporated in 1891 and given anthority to iasue bonds to the amount of $\$ 500,000$ for river and harbor itm all but about one-tenth of the territory in Mraltnomati County. The debt at present is as follows.
LOANS- When Duee. 5s, JeJ, \$310,000....Jan. 1, 1922 Interest is payable at Portland.

Tax valnation 1896 .. \&50,416,195 Tax valnation 1896 ... $850,416,195$ Total deit sept. 1, 1897..\$310,000

SALEM.-

> This city is in Marion County.
> FUAANS- BosDs (cold)- Wh .... semi-ano. ${ }^{2} 160,000$........ 191 Bonded detus A pr, 1896... 8149,000 Floating debt............... 34,160

## THE DALLES.-

The Dalles is in Wasco County.

## State of Washington.

DEBT, RESOUROES, \&c

Organized as a Territory (Act March 2, 1853)
March 2, 1853
Admitted as a State (Act. Feh. 22, 1889)
Nov. 11, 1889
Total area of State (square miles)
69.994

State Capital
Olympia
Governor (term ends Wed. after 2d Mon. Jan. '01) - J. R. Rogers Secretary (term ends Wed, aft. 2d Mon. Jan. '01) W. D. Jenkins Treasurer (term ends Wed, aft. 2d Mon. Jan. '01) C. W. Young

STATE DEBT. -The Washington State debt is described in detai below.

LOANS $\quad$ P.Ot. Payable. Then Drincipal.- Outstand'g. NAME AND PURPOSE,
Funding, April 1, 1890.

## Sublect to call at any time. 31 1 Apr. 1,

These bonds are payable in gold.
INTEREST is payable at the office of the State Treasurerin Olympia.
TOTAL DEBT.-The total bonded debt on February 1, 1897, was $\$ 300,000$; floating debt, $\$ 1,832,473$.
ASSESSED VALUATION.-The assessed valuation for 1896 of real estate was $\$ 166,985,405$; personal property, $\$ 24,782,087$; railroads, $\$ 12,910,176$; total, $\$ 204,677,668$. The following statement shows the total assessed valuation of the state for the years indicated, the assessment for 1895 belng about 60 per cent of the actual value and the tax rate (per $\$ 1,000$ ) for the same year belng $\$ 6^{\circ} 40$.

## Years. $\quad$ Assessment. Years.

$1896 \ldots \ldots \ldots \ldots \ldots \ldots \ldots . .$.
$1894 \ldots . .$.
1893.
1893. $\qquad$
1890

1889 | $212,430,511$ | $1887 .$. |
| :---: | :---: |
| 284 |  | $284,078,122$

$319,016,341$ | $273,642,099$ | 1875 |
| :--- | :--- |
| $217,595,739$ | 1870 |

$\qquad$

DEBT LIMITATION, hgton has taken a conservative position with respect to State and munielpal indebtedness. The provisions of the Constitution with reference to creating debt are, however, so comprehensive and plain that it is necessary to do no more than copy the sections relating to the subject. PIRST, with reference to the State, thare are three seetions; 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 sections are all found in article 8, and were given in the Srate And City Supplement of April, 1895; page 152.
SBOOND, Oounties, Oties, Towns \&o, are more rigorously guarded. The whole system as to maniclpalities is found in section 6 of article 8 , thongh seetion 7 is also important, as it forbids connties, cities \&e. siving money or loaning eredit to any corporation dec. Sections 6 and 7 will be found on page 152 of the April, 1895, SUPPLEMENT.
POPULATION OF STATE.-The fall record of population of Waahiogton as far back is it igocs is given in the following.
$1892 \ldots \ldots . . .395,589|1880 \ldots \ldots \ldots . .75,116| 1860$.
...11,594
In 1860-70 increase was 12,361, or 106-62 prer 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.-Wm. 0. Lewis, Auditor. County seat is Ritzville.
LOANS- When Due | Tax valuation, real..... $81,262,542$ $68, \ldots . .1 \$ 20,000$.....Mar. 1, 1912 Tax valuation, persona. $\quad 385,618$ suibject to eall 1902 . Floatling debt July 1, '97...\$13,350 Total debt Cash in treasmuv............. 33,350
 Total valuation 1896...1,995,510 State \& Co, 却 $(1, \$ 1,000)^{\prime} 95.14 \cdot 08$ Poptulation in 1892 was......2. 185

ANACORTES.-T. B. Childs, Treasurer.
This city is in Skagit Connty.

LOANS- Then Due. $\mid$ City tax (per \$1,000) ....... $\$ 10 \cdot 00$ | Warrants outstanding, .... $\$ 95,166$ | Population in 1890 was......1,131 |
| :--- | :--- |
| Total debt July $1,1897 \ldots .95,166$ | Population in 1897 (est.)....1,300 | Tax valuation $1896 . . . \ldots . .522,651$

ASOTIN COUNTY.-Elyer Waldrip, Treas. County seat is Asotin.

LOANS - When Due. Net debt July 1, 1897. FUNDING BONDS - 20 man Bonded debt, July 1,1897. 20 years Floating debt............... 13,472 Total debt... Cash on hand $\qquad$ 38,472
4,734 Tax valuation, real....... 481,496 Total valnation, 1890.
 8tate \& Co. tax (per M.) 9621.1165
Population in 1890 was BALLARD.-Ballard is in King Countr.

LOANS When ue |Tax valuation $1895 \ldots . . \$ 788,59.5$



CHEHALIS COUNTY.-J. A. Sells, Treas. County seat is Montesano.
LOANS-
When Due.
LOMDING Bonds68, Nov., $\$ 85,000 \ldots .$. Nov. 1, 1911 Bonaed aebt July 1,97 .. $\$ 85,000$
 Cash on hand.............. 10,830 Tax valuation, real........4,542,002
ax valuation, personal. $\$ 595,21$ Tax valuation, railroads. 280,811 Total valuation $1896 \ldots .5,454,341$ Assessment is $7, n$ actual value. $\$ 15.50$ Potal tax (per \$1,000) $96 \ldots \$ 9,538$ Population in 1890 was...... 9,249 le at the Copulation in 1896 (est.) ...10,0 TAX FREE.-Bonds of this county are exempt from taxation.

CLALLAM CO.-Thos. J. Aldwell, Auditor. County seat is Port Angeles.

LOANS- When Due.
FUNDING BONDSROAD BONDS-
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N} 15, \$ 90,000 \mathrm{~g} . \mathrm{May} 15,1911$
6s, J\&D, 10,000 . June 1, 1912
Bonded debt'July 1,'97.. $\$ 114,000$
Floating debt.............. 220,749
Total debt....
Cash on hand
334,749
Net debt July 1, 1897... Tax valuation, reai.......2,552,988 Tax valuation, personal. 114,454 Total valuation 1896....2,667,442 Assessment abt. $45 \%$ actual value.
Co. tax rate (per $\$ 1,000$ )' $95 . \$ 22 \cdot 50$ Population in 1892 was......4,243 Population in 1892 was.
Population in 1890 was. Population in 1880 was...... 638

TAX FREE.-All bonds are exempt from taxation.
CLARKE CO.-A. J. Соoк, County Auditor.
Countr seat is Vancouver.
LOANS.Wh
Court house bonds-
Subject to call after 10 15, 1911
FUNDING BONDS -
6s, J\&D, $\$ 45,000 . \ldots$...Dec. 1, 1909
Subject to call after 10 years.
6s, g., J\&D, 15,000 gec. 1, 1906
68, g., J\&D, 25,000\%. Dec. 1, 1911
6s, g., J\&D, 61,000g. Dec. 1,1916
Totail debt July $1,1897 . .196,846$
INTEREST on Court Honse bonds is parable in Olympia; on
INTEREST on Court House bonds is payable in Olympia; on the
funding bonds due 1909 in Chicago, and on all others in New York City.
TAX FREE.-All the above bonds are exempt from taxation.
COLFAX.-H. H. MoCord, Clerk.
Colfax is in Whitman County. The city owns property valued on January 1, 18S7, at $\$ 74,967$.
LOANS- When Due. | Cash on hand............ $\$ 3,122$ 6s, F\&A, $\$ 30,000 \ldots . . \mathrm{Feb}^{2}$. 1, 1912 WATER WORKS-
6s, F\&A, $\$ 47,000$.... Feb. 1, 1912
Bonded debt Jan. 1,1897 \$77,000
Floating debt.............. 33,868
INTEREST is payable in Manchester, N. H
COLUMBIA CO.-D. Harper, Co. Auditor. County seat is Dayton,
Bonded debt Aug. 1, '97..
Floating debt
....... $\$ 38,000$
sinking fund assets..... 10,153
Net debt Aug. 1, 1897.... 95,090
Tax valuation, real.......2,374,380
Tax valuation, railroad. 280,745
Tax valuation, personal. \$54 48,706 Total valuation $1896 ; . .3,203,831$ $\begin{array}{lr}\text { Tax rate (per \$1,000)'96. } & 18 \cdot 90 \\ \text { Population in } 1892 \text { was.....6,397 }\end{array}$ Population in 1890 was.......6,6709 Population in 1880 was....... 7,103

COWLITZ CO.-Walter S. Lysons, Auditor County seat is Kalama.
CoUnty Bonds-
$6 \mathrm{~s}, \ldots ., \$ 56,000$.
6s, \#ubject to cail after 1907.1917 Bonded debt July 1, $1897 \$ 56$,000 Total debt $\begin{array}{lr}\text { Cash on hand.............. } & 5,094 \\ \text { Net debt July } 1,1897 \ldots . . & 56,941\end{array}$

Tax valuation, real......\$2,875,499 Tax valuation, personal. 288,178 Total valuation 1896... $\$ 3,163,677$ State \& Co. tax (per $\$ 1,000$ ) $\$ 16.97$
Population in 1892 was Population in 1890 was.....6,751 Population in 1897 about....9,000

DOUGLAS CO.-Walter Mann, Auditor.
County seat is Waterville.
LOANS- When Due. Cash on hand
FUNDING BONDS-(1893)- $\quad$ Net debt July $1,1897 \ldots . .{ }_{44,712}^{\$ 5.098}$

 | Bonded debt, July 1, 1897. $\$ 30,000$ |  |
| :--- | :--- |
| Floating debt............ | Population in 1892 was.......4,286 | Total debt

| 19,810 | Population in 1890 was. $\ldots 3,161$ |
| :--- | :--- |
| 46,810 | Population 1895 (estm'td) $\ldots 5,000$ |

EVERETT.-J. A. Falconer, Mayor This city is in Snohomish County. Bonded debt Jan., 1897. $\$ 118,900 \mid$ Assessment about $1_{2}$ actual value


FAIR HAVEN.-J. W. Clark, Mayor. This city is in Whatcom County.
MUNANSAL BONDS- When Due.
6s, J\&J, $\$ 225.000, \mathrm{~g} . . \mathrm{July} 1,1911$ Int. payable at Chase Nat. B'k, N.Y. Floating debt............. 141,252 Population in 1896 was......4,07 TAX FREE.-All bonds are exempt from taxation.

## GARFIELD CO.-J. A. Strain, Auditor County seat is Pomer

County has no bonded debt
Floating debt July 1, '97... $\$ 45,554$ Cashon hand.............. 12, 92 Tax valuation, real........992, 269 Tax valuation, personal...224,518
Tax valuation, railroads.. $74,3 ะ 5$

Total valuation 1896...\$1,311,172 Population in (per $\$ 1,000$ ). Population in 1890 was. Population in 1897 about.....5,000

ISLAND CO.-A. H. Wanamaker, Cu. Auditor.
County seat is coupeville. ation.
COURT HOUSI
When Due. Total valuation 1896 ...\$1,042,373

68, Jan., $\$ 20,000$ Bonded debt Feb. i, 1897. Jan. 1, 1912 2otal debt Feb. 1, 1897..... 30,449 Tax valuation, personal ....885,643 Assessment same as actual value. Population in $\$ 1.000$ ) .... $\$ 16 \cdot 194$ Population in 1892 was...... 1,411
Population in 1890 was..... 1,787 Population in 1880 was....... 1,087 Population in 1897 ....
ayable in Olympia.
JEFFERSON CO.-M. M. Smith, Auditor.
County seat is Port Townsend.
LOANS- When Due. 6s, Jan., \$225,000...Jan. 1, 1911 Bonded debtJuly $1,1897 . \$ 225,000$ Total debt . Cash on hand............ 5,280 Equal'd valuation, pers. $\$ 345.879$ Equal'd valuation, RR.. 93,555 State and County tax (per $\$ 1,000$ ) 1896..... $19 \cdot 22$ Population in 1892 (est)......7,400 Net debtJuly 1, $1897 . . . . .441,261$
Equal'd valuation, real..2,598,923

## KING COUNTY.-J. W. Maple, Treasurer.

County seat is Seattle. When Due. Tax valuation real.... $\$ 37,111,882$
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 200,000 . . . . \mathrm{Jul}^{2} \mathrm{y}$ 1, 1929
Subject to call after July 1, 1909
FUNDING BONDS-
M\&S, $\$ 113000$
5s, M\&S, $\$ 113,000 \ldots$ Mar. 1, 1919 subject to call after Mar. 1,1909 Bonded debt Mar. 1,'97. $\$ 313,000$ $\begin{array}{ll}\text { Floating debt......... } & 187,822 \\ \text { Total debt Mar. } 1,900,822\end{array}$ Tax Equal'd val'tion '97... 43,518,365 Assessment is about 23 actual val. Total tax (per $\$ 1,000$ ) ' $96 \ldots \$ 15 \cdot 00$ Population in 1892 was ....78,762
Population in 1890 was....63,989 Population in 1880 was......6,6,910 Population in 1895 (est.) ...80,000 INTEREST is payable, Wash.
nd at Seattle,

## KITSAP CO.-C. W. Clausen, Auditor.

County seat is sidney
County has no bonded debt. $\left\lvert\, \begin{aligned} & \text { Total valuation 1896.. } \$ 1,724,642\end{aligned}\right.$ Floating debt July 1,'97. \$38,131 St. \& co. tax (per M.);96..\$20'2812 Cash on hand ..............1,381,241
Tax valuation, real.....
10, Tax valuation, personal $\quad 343,401$

KITTITAS COUNTY.-S. T. Sterling, Aud. County seat is Ellensburg.
LOANS-
COUNTY BONDS, 1895 COUNTY BONDS, $1895-$
6s, $\$ 117,000$ Subject to call after 1905. FUNDING BONDS, 1892-
6s, ann., \$78,000.......Mar. 1, 1912 Subject to call after Mar. 1, 1902 Bonded debt July 1, '97.. 195,000 Floating debt............. 22,457
Total debt July 1, 1897.. 217,457

Cash on hand............ $\$ 7.100$ Tax valuation, real..... 3,053,437 Tax valuation, railroads 885,495 Total valuation 1897... 5,209,066 State \& Co. tax (p. M.) '97.\$19•30 Population in 1892 was......8.062 Population in 1890 was...... 8,777
Population in 1895 (est.).....9,000

KLICKITAT CO.-H. C. Phillips, Co. Aud'r
LOANS -
dale.
UNDING Bonds
When Due. I Tax valuation, real.... $\$ 1,612,82$ 6 s, J\&J, $\$ 70,200$ g.... 1900 to 1916 | Tax valuation, person'1 423,651 Payable part ye...1900 to 1916 votal valuation 1896...2,036,479 6s, J\&J, $\$ 25$, 000 , Bonded debt July 1, $97 . . \$ 95,200$ Population in 1890 was - $\$ 5,167$ Floating debt 13,578 Population in 1880 was ...... 165 rotal debt....................108,778 Population in 1897 about....6,500

LEWIS COUNTY.-Albert Schooley, Aud'r. County seat is Chehalis
LOUANS-
$51_{2 S}$ S J\&J, $\$ 100,000 \ldots$....1903-1912 (\$10,000 due yearly on Jan. 1) Bonded debt July 1, '96 .. $\$ 100,000$ Floating debt.
$\begin{array}{lll}\text { Total debt July 1, } 1896 \ldots . . & 188,272 \\ \text { Cash in }\end{array}$
Cash in treasury......... $\quad 13,668 \left\lvert\, \begin{array}{ll}\text { Population in } 1880 \text { was..... } & 2,600 \\ \text { Popout. } 16,000\end{array}\right.$
LINCOLN CO.-J. M. GuNNING, Auditor.
LOANS- $\quad$ When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation, real..... } \$ 3,633,627 \\ & \text { l'ax valuation, personal } \\ & 731,711\end{aligned}\right.$
6s, Sept., $\$ 60,000 \ldots . . J u n e ~ 1,1912$
6s, Sept., $20,000 \ldots$. Sept. 1, 1912 Interest payable at New York. Bonaed deve y $1,97 \ldots . . \$ 80,000$
Cash on hand................ $\begin{array}{r}87,001 \\ 6,378 \\ \hline\end{array}$
$\begin{array}{llr}\text { Net debt July } 1,1897 \ldots . . & 80,623\end{array}$
MASON CO.-W. H. M. Dunbar, Auditor.
County seat is Shelton.
Bonded debt July 1, '97... $\$ 29,000$
Floating debt. ........... 5,757 Tax Total debt.......................34,757 $\quad 3$ Tax valuation, personal 154,315


NEW WHATCOIM.- $\left\{\begin{array}{l}\text { J.P.WEISENBURGER,Mayo } \\ \text { C. W. ROBERTS, Treasurer }\end{array}\right.$
This is the county seat of Whatcon County.
LOANS- WENERAL MUNTCIPAL When Due. Total debt July 1, 1897. \$561,834 6s, Var., $\$ 237,000 \mathrm{~g} . . .1911-12-13$ Assessment is $1_{2}$ actual value FUNDING BoNDS - - 1911 -12-13 5s, M\&N, $\$ 57,000 \ldots . .$. May 1, 1912 WATER BONDS 1893 $5^{12} \mathrm{~g}, \mathrm{~A} \& \mathrm{O}, \$ 183,000 \mathrm{~g} . \mathrm{Apr} .1,1913$ Bonded debt July 1,'97.. $\$ 477,000$
Floating deb
84,834
OPTIONAL.-The $\$ 183,000$ of water-works bonds are 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.-

This city is situated in Yakima County. All bonds issued by the city are exempt from taxation.

LOANS When Due. Pond 000,00 FOANS $\quad$ When Due. $\mid$ Bonded debt (last returns) $\$ 90,000$
 68, M\&N, $\$ 60,000$.... Nov. 2, 1911 Population in 1895 (est.)......4,000 Interest payable in New York.

## OLYMPIA.-F. G. Blake, Treasurer.

Olympia is situated in-Thurston County.
LOANS- When Due. Floating debt
FUSDING BONDSSubject to call atter July 1, 1910 6s, A\&O, 8155,000 , g.Oet. 1,1911 $\begin{gathered}\text { Interest is payable in New York. } \\ \text { Bonded debt July } 1,1,97 . . \$ 200,000\end{gathered} \left\lvert\, \begin{aligned} & \text { Population } 1890 \text { was..........4.698 } \\ & \text { Population } 1895 \text { (est.).......5,500 }\end{aligned}\right.$ Tax valuation $1896 \ldots \ldots, 09,000$ Total tax (per 51.000 )96 $\quad 25 \cdot 80$ Population in 1888 was. Population 1890 was. $\begin{array}{r}, 094.245 \\ 25.80 \\ \hline\end{array}$

TAX FREE. - All bonds issued by this city are exempt from taxation.
PACIFIC CO.-A. P. Lenard, Auditor. County seat is South Bend.

LOANS- BoNDs- When Due.
68, Nov., $\$ 33,000$......Nov. 1, 1901 subject to call in 15 years.
Bonded debt July 1, 1897.833,000 Eloating debt.......... 35,096
Total debt Jnly 1, 1897.... 68,096
INTEREST is payable at the B ank of North Ameriea.
PIERCE CO.-W. D. O. Spike, Auditor.
The county seat is Tacoma.
LOANS - When Dice |Bond debt Iuly 1, '97 . $\$ 711,000$
6g, Apr.2, \$293,000, g....... 1914
69, June, $\$ 200,000 \ldots$...June 1, 1911 Subj't to call after June 1, 1901 59, May, $\$ 200,000 \ldots .$. May 2,1912
6, Jume, $25,000 \ldots .$. Dee 1,1910
68, June, $23,000 \ldots .$. Dec. 1,1911 Subject to call after 10 years. New York
TAX FREE,-Bonds are exempt from taxation when held by parties not resiang In the state.

PORT ANGELES.- County seat of Clallam County.

## Bonded debt 1896......... $886,000 \mid$ Total valuation 1895..... 8822,483 Mloatine debt ............ 90,558 A Aseasment about $70 \%$ actual val  <br> Tax valuation, personal... 42,184

PORT TOWNSEND.- \{D. H. HILL, Mayor.
This eity is situated in Jefferson County.
LOANS When Due. |Sinking fund...................858,353 68, JeJ, $\$ 85,000 \mathrm{~g} . . . \mathrm{July}$ 1, 1911 Total valuation 1896...... $1,663,000$ 6s, MAt. 53,000 ..... Dec. 1,1915 Assessment is is actual value. Int. pald by Laidiaw \& Co., N. Y. Bonded deht Jan 1, 1897, $\$ 138,000$ Floating debt

Of the $\$ 138,000$ of bonds, $\$ 44,000$ have been lssued but not yet placed
OPTIONAL-Ot the funding bonds $\$ 12,500$ are subject to call every
SAN JUAN CO.-A. H. Sliter, Auditor. County seat is Friday Harbor.
 Total debt..................... 20,434 $\mid$ Total valuation 1896..... 872,479


SEATTLE.- $\{$ W. D. WOOD, Mayor.
Seattle to altuated in King Couty. Comptroller.
Seattle is situated in King County.
LOANS- When Due. JUDGMEST Boxds-
$5 \mathrm{~s}, \mathrm{~g}, \mathrm{~A} \& \mathrm{O}, \mathrm{AT1ON}$ AW ARD BONDS FUNDING BONDS58, J\&J, $8160,000 \ldots$...July 1,1911 5s, g, Ado, 8135,000 g.July 1, 1913
 53 , g, A\& $80,8240,000 \mathrm{~g}$. Apr. 1, 1912 8s, g, M.ds, $\$ 10,000$....Sept., 1898
INTEREST on all bonds is payable in New York, and alao at the office or tac City Treasurer in Seattle. All interest is provided for by special tax leyy.
TAX FREE.-All the bonds issued by this city are exempt from
TOTAL DEBT. - The following statement shows seattle's bonded debt, indinding the water debt, the floating dobt and the total city debt on each date named.
$\begin{array}{rrrr}\text { Ronded debt................ } 83,530,000 & \text { San.1,1896. } & \text { Jan. } 1,1894.540,000 & \$ 2,910,000\end{array}$
 Total................ $83,530,000$ \$3,571,660 $\$ 3,540,000$
 ASSESSED VALUATION,-The city's asseased valuation (about 60 per cent of actual value) and tax rate has been as follows in the years named.


POPULATION. -The population in 1890 was 42,837 ; in 1880 was 3,533; in 1897 (estimated) 60,000.
SEATTLE SCHOOL DISTRICT NO. 1 -This school district is
in King County and it includes the city of Seattle. Bonded debt, $1896 \ldots . . . \$ 756,000 \mid$ Value of sehool prop'ty $\$ 750,000$ Tax valuation, 1896....31,132,634 Population 1896 (est'd) $\quad \$ 60,000$
SK AGIT COUNTY.-H. HAmmer, Auditor.
County seat is Mount Vernon.
LOANS- Then Due. Tax valuation, real..... $\$ 3,812,885$ FUNDING BOADS68, Dec., $\$ 100,000$...Dec. 1,1913 Subject to call arter 10 years. Interest is payable in New 1ork,
Bonded debt July 1, $97 . . \$ 100,000$ Floating debt................ 78,159 Total deot. .................. 173,159 $\begin{array}{lr}\text { Cash on hand............ } & 6,589 \\ \text { Net debt July, 1, } 1897 . . . \\ 166,570\end{array}$

Tax valuation, personal. 474,466 Tax valuation, railroads, 470,805 Kotal valnation $1896 \ldots .4,758,156$ Total tax (per $\$ 1.000$ ) $96 . . . \$ 18 \cdot 30$ Population in 1892 was...... 8,960 Population in 1890 was.......8,747 Population in 1897 (est.)....10,000 SNOHOMISH CO.-T. E. Headler, Auditor.
County seat is Suohomish.
LOANS- When Due. Total delt July 1, 1897.. \$404,837 Fuxdirg Bosps- . Feb. 1, 1902 Cash on hand................ 10,325

 54 , AD AND BRIDGE BuNDS5s, . ${ }^{\text {Bonded debt July }} 1,97 \ldots, \ldots 230,000$ Population in 1890 was...... 8, 814 SPOKANE.-Geo. A. Liebes, Comptroller.
This city is situated in Spokane County.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Floating debt............ } 8953,491 \\ & \text { Total debt }\end{aligned}\right.$ 6s, AdeO, $\$ 700,000 \ldots$...Oct. 1,1911 Total debt.................. 2,273,491 Net debt July 1, 1896... 2,239,068 6s, A\&O, 870,000 .....Dec. 1, 1908 Tax valuation 1896.....15,262,274
 6s, JKJ. WA50,000... 1898 to 1917 Population in 1890 was....19,922 68, J\&J. $8350,000 \ldots 1898$ to 1917 (Part due yearly on Jan, 1.000
INTEREST and prinelpal of the bonds are payable in gold at the oftice of the A. Y, Guaranty \& Indemnity Company.
SPOKANE CO.-W. P. Grubbe, Auditor:

## County seat is spokane.

LOANS- When Due.
COURT HOUse \& JAIL BosDs 68, Nov.,, ., 8250,000 . Nov. 1,1913 FUNDIxG BoxDs - $1892-3-1,1912$

 Interest in payable in N, Y, City;
Bonded debt July 1, 97 .. $\$ 188,000$

Floating debt............ \$266,536 Total debt July 1, 97. .. 749,536 Cash on hando... $1896 . . .21,790,650$ Assessment is 2 actual value. State \&co. tax (per \$1,000).\$15:00 Population in 1890 was.....37,487
. Of the cash on hand noted above $\$ 53,207$ is held in suspended banks ; $\$ 5,000$ of the amount is secured on N. E. ${ }^{4} 4$ Section.

SPR A GUE.- $\left\{\begin{array}{l}\text { E. J. GEHRES, Mavor. } \\ \text { F, L. EDMISTON, Clerk. }\end{array}\right.$
Sprague is in Lincoln Counts. The roduction in the assessed valuation of this town is on account of the destruction of the Northern Pacific RR, shops. Instead of re-bullding in sprague the new shops were located at Spokane.

LOANS When Due. |Tax valuation, personal.. $\$ 208,973$ ELECRRIC-LIGHT AND WATER- Total valuation 1895.... 507,683
 Water debt (included)..... 17,500 Total tax $1896 . . . . . . . . . .$.
 Total debt Sept. 1, 1897... 47,000 INTEREST is payable at Denver, Col.
STEVENS CO.-John L. Metoalf, Auditor.
County seat is Colville.
LOANS- When Due. |Tax valuation, real..... $\$ 1,554.457$ CURRENT Exp, AND FUNDISG- Tax valuation, personal 331,791
 Floating debt.............. 94,154 $\$ 1,000$ 1896................. ${ }^{21} 21-05$ $\begin{array}{lll}\text { Total debt July 1, 1897....149,154 } \\ \text { Cash on hand } & \text { Population in } 1895 \text { (est......6,000 } \\ \text { Population in } 1890 \text { was.....4,341 }\end{array}$ Cash on hand .............6,133 Net debt July 1, 1897........143,021
TACOMA. - \{ $\frac{\Delta}{\mathrm{E}} . \mathrm{V}$. FAWCITTT, Mayor
TA.
Tacoma is the county seat of Pierce County. The $\$ 700,000$ or thereabouts of city warrants recently declared vold oy the State supreme Court were warrants that had already once been paid and therefore were illegally issued.
LOANS- When Due. $\left|\begin{array}{c}\text { Logal Improvement Boxds- } \\ \text { Bs, Oct. 4.... } 223,000 . .0 c t .4,1900\end{array}\right|$
 Water ayd LiabT Bovis
6g. A\&O, $\$ 200,000, \mathrm{~g} . \mathrm{Apr} .15,1911$ 5g., J\&D, \$2,080,000,g.J'ne 1,1913 6g., A\&O Bonds
PAR VALUE.-Bonds are for $\$ 1,000$ each, except local improvement bonds, which are for $\$ 50$ each.
INTEREST on the City Hall and funding bonds is payable at the the National Union Bat Trust Compan
TOTAL DEBT. - The following statement shows Tacoma's total the net debt, on Hoating debt, the sinking funds held by the eity, and provement bonds, not included in the totald, are not city obligations but liens on the property benefited.

Bonded debt.
Floating debt
Total debt......
Sinking fund assets
Net debt.
Water debt (included in tota
*Le
Less assessment rolls and eash.
ASSESSED VALUATION.-The city's assessed valuation (about 60 per cent or and tax rate have been as follows

| Years. | Real.$\$ 24,209,775$ | Personal. | Total. | Per 1, |
| :---: | :---: | :---: | :---: | :---: |
|  |  | \$2,490,658 | \$26,700,433 | $\$ 1100$ |
| 189 | 24,052,086 | 2,453,145 | 26,505,231 | - 1100 |
| 1 | 22,849,490 | 3,603,322 | 26,452,812 | 1350 |
| 18 | 36,693,986 |  |  | 500 |
|  |  |  |  |  | $1893 \ldots \ldots \ldots \ldots \ldots . . \begin{array}{lll}37,553,445 & 4,070,030 & 41,623,475 \\ 1000\end{array}$ The total tax rate for $1896-97$ is $\$ 2825$ per $\$ 1,000$, and includes State tax, $\$ 643$; county tax, $\$ 757$; city tax proper, $\$ 1100$, and

school tax, $\$ 325$. The uncollected taxes for the years 1892 to 1897 , school tax, $\$ 325$. The uncolle
inclusive, amount to $\$ 402,653$.
POPULATION.-The population in 1890 was 36,006 ; in 1880 it was 1,098. According to local estimate the population for 1895 was 52,000 . TAOOMA SOHOOL DISTRIOT NO. 10.

$$
\begin{array}{c|l}
\text { LOANS- } & \text { When Due. }
\end{array} \begin{aligned}
& \text { Bond. debt July 1, 1897. } \$ 310,000 \\
& \text { Floating debt.......... } 98,771
\end{aligned}
$$


 FUNDING BONDS-GOLD:
6s, F\&A, $\$ 64,000 \ldots .$. Aug. 1,1911

## THURSTON CO.-R. A. Graham, Auditor.

## County seat is Olympia.

LOANS-
When Due.
6.04s,...... $\$ 30,000$..Nov. 1,1911
$6 \mathrm{~s}, \quad$ Subject to call after 1901.
6s, subje..., to call after 1902, 1912
5 s, April, $\$ 100,000 \ldots$ Apr. 1, 1911 FUNDING BONDS-
6s, ...., $\$ 75,000 . . . .$. May 1,1909
subject to call after May 1, 1904
Interest payable in N. Y. City and olympia.

## Population in 1896 (est.)....12,500

VANCOUVER.-This city is situated in Clark County. LOANS-
GOLD BONDS- $\quad$ Wen Due. $\mid$ Net debt (last returns).... $\quad 79,61$ 6s, M\&S, $\$ 55,000 \ldots$. Mar. 2, 1911 Tax valuation'94 about..1,500,000 Floating debt............. $\$ 26,613$ Population in 1890 was.......3,545 Total debt (last returns). 81,613 Interest is payable in New York. Both principal and interest of these bonds is payable in gold.
WALIA WAILA CO.-G.A. McGUIre, Aud. County seat is Walla Walla.
LOANS-
When Due. FUNDING BONDS$\ldots{ }^{1910}$ 5 s, Ann., $\$ 80,000 \ldots . . .19 . .{ }^{19} 19$ Interest payable at Walla Walla.
Bonded debt July 1, 1897. $\$ 80,000$ Floating debt................. 84, 84, 271 Total debt...
Cash on hand
64,271
Whatcom co.-Alex. Van Wygk, Auditor.
County seat is New Whatcom.
Bonded debt July 1,'97. $\$ 211,500$
Floating debt.........

300,055 Total debt July 1, 1897. 511,555 State \& Co.tax (p. $\$ 1,000$ ) ${ }^{\prime} 96 \$ 14 \cdot 40$ Cash on hand............ 10,213 Net debt July 1, 1897.......501,342 Population in 1890 was...... 16,565 | Tax valuation, real.......9,584,407 | Population in 1880 was...... 3, 137 |  |
| :--- | :--- | :--- |
| Tax valuation, personal | 413,941 |  | Tax valuation, personal 413,941

## WHITMAN CO.-John Tobin, Auditor.

County seat is Colfax.

## LOANS-

FUNDING BONDS-
5s,g., Apr. 1 \$200,000 . Apre. Optional after Apr. 1, '1902 Interest payable in New York City. Bonded debtJuly. 14,'97. $\$ 200,000$ Floating debt............. 100,094
Total debt July. 14,1897

300,094 $\begin{array}{lr}\text { Total debt July. 14, } 1897 & 300,094 \\ \text { Cash in treasury } . . . . . . . . & 50,181\end{array}$ | Cash in treasury.......... 50,181 |
| :--- |
| Tax valuation, real...... |

## YAKIMA COUNTY.-A. B. Flint, Auditor.

## County seat is North Yakima.

LOANS- When Due. $5^{1}{ }_{2}$ S, Sept., \$75,000.. Sept. 1; 1912 Subject to call after ten years.
REDEMPTION BoNDS- 1888 REDEMPTION BONDS- 1888 .
6 s , J\&J, $\$ 80,000$..Oct. 1,1908 6 s , Jubject to call after ten years. $\$ 80,000$. Oct. Interest is payable in New York and San Francisco. Floating debt
 Cash on hand.

Net debt July 1, 1897.... \$228,618 Tax valuation, real......2,994,282 Tax valuation, personal. 817,306
Tax valuation, railroads. 543,601 Total valuation $1896 \ldots . .4,355,189$ Total valuatioù, 1897...6,415,801 Assessment about $1_{3}$ actual value. Total tax (per \$1,000) 1896.\$17.80 Population in 1892 was.... 6;039 Population in 1890 was..... 4,429 Population in 1897 (est.)...12,000

Tax valuation, personal. $\$ 2,000,543$ Tax valuation, railr'ds.. 1,289,423 Total valuation 1896 ... $12,080,669$ Assessment is about $1_{2}$ actual val.
Total tax rate (per $\$ 1,000$ ). $\$ 20 \cdot 00$ Population in 1897 (est.)...30,000 Population in 1892 was....22,569 Population in 1890 was.....19,109 Population in 1880 was..... $7,19,014$

Net debt July 1, 1897.... $\$ 154,979$ Tax valuation, real......5,025,949 | Tax valuation, personal.1,466,871 |
| :--- |
| Tax valuation, railr'ads. 904,648 | Total valuation 1897....7,397,468 State tax (per $\$ 1,000$ ), 1897. $\$ 7.34$ County tax (per $\$ 1,000$ )....

Population in 1892 was.... Population in 1892 was.....12,671
Population in 1890 was.....12,224

1
1 7 1

18
18
18
1865...

The State tax rate (per $\$ 1,000$ ) for 1896 was $\$ 9 \cdot 00$.
DEBT LIMITATION.-Nevada has in its Constitution limited the State to a nominal indebtedness, except for the purpose of "defraying extraordinary expenses" arising from invasion, war, etc.; and in such 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, etc.
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 organization, the State may contract public debts, but such debts shall never in the aggregate, exclusive of interest, exceed the sum of three ordinary expenses, as hereinafter 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-ammually and the principal within twenty years from the passage of such law, and shall specially appropriate the proceeds of said taxes to the payment of said principal and 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 behalf of the State, when all its debts and liabilities amount to said sum before mentioned, shall be void and of no effect, except in cases of money borrowed to repel invasion, suppress insurrection, defend the State in time of war, or, if hostilities be threatened, to provide for the public defense.

SEcTIOs 4. [State prohibited from assumiug debts of cities, dec.] The State shall never assume the debt of any county, town, city, or other invaifon, suppress insurrection or to provide for the publio defense.

ARTICLE VIII., SECTION 9. [State shall not laan its money or eredit de.] The state shall not donate or loan money or its oredit, subscribe to or be interested in the stock of any company, association or corporation, except corporations formed for educational or charitable parposes.

ARTICLE XVII., SECTION 7. [State to assume debts of the Territory.] All debts and liabilities of the Territory of Nevada lawfully incurred, and which remain umpaid at the time of the admission of this 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

ARTICLE VIII., SECTION 10. [Oounty, city, tomen de. not to be stockholders, ce. $]$ No county, city, town, or other mumielpal corporation, shall become a stockholder in any loint-stock company, corporation or
association whatever, or loan its credit in aid of any such company association whatever, or loan its credit in ald of any such company corporation

Sborios 8. [Oities and tonons to be restricted by general laves]. The Legislature shall provide for the organization of cities and towns by Legialature shall provide for the organization of eities and towns by rowing money, contracting debts, and loaning their credit, except for procuring supplies of water.
POPULATION OF STATE.-Though Nevada has some good grazing land, the mining industry, more particularly silver mining, has had ohfef atteution, and with the decline of this, poynlation 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 oif in recent years. The fall record of population is as follows: $1890 \ldots . .45,761|1880 \ldots . .62,266| 1870 \ldots \ldots .42,491 \mid 1860 \ldots \ldots .6,857$

## Cities, Counties and Towns

IN THE

## STATE OF NEVADA.

## HUMBOLDT CO.-J. J. Hrll, Auditor.

The county seat is Winnemucea.
LOANS- When Due 7 CoURT Fiousg Bonns- $\$ 52,000 \ldots$ Dee. 31,1913 Snblect to call after 3 reara, Bonded debt Aag. 1, 1897, 852,000 Floating debt. Total debt Apr 1 ............. 9,917 8ehool delyt (additional).... 61.917 INTEREST is payable at Winnemmeen
TAX FREE. - The county's bonds are exempt from taxation.

LANDER COUNTY.-The county seat is Austin. LOANS6s, Aprili, 887,000 ...
, (Subject to cail.)
.. 81.476 ax valuation, personal 348,163 81.476 Total tax (per \$1,000) $94 \ldots \$ 3 \cdot 00$ (return8) .....88.476 Population in 1880 was......3.624

LINCOLN COUNTY.-N. P. Dooley, Treas, The county seat is Ploche
County bonds, 10 p. c..... $\$ 181,462 \mid$ Tax valuation $1894 \ldots . . .8582,731$ Interest ........................ 323,755 Funding bouds .............. 16,248 Floating debt................ 2,300 Total debt Mar. 1, 1897... 523,765 P Total tax (per $\$ 1,000$ ), $96 \ldots 582,731$ Population in 1890 was...... 2,466 Population in 1880 was........ 2,637 Population 1896 about........ 3,800

## NYE COUNTY.

## Belmont is the county seat.

Tax valuntion, real " $96 . \$ 2,303,558$ Tax valus., person'1, '96'987,188 Total valuation $1896 \ldots 3,290,746$ Total tax (per $\$ 1,000$ ) ${ }^{\prime} 96 . .522 \cdot 00$ Population in 1890 was.......3,434 Population in 1880 was........3,480 Population in 1896 (est.).......5,000 opala

LOANS- When Due Bonded debt Jan. 1, 1895. \$9,500 Floating debt. Total debt.. $\qquad$
$\qquad$ Sinking fund.......... 35,882
 Tax valuation, real 200.899

OPTIONAL.-Bonds are subject to call.
RENO.-D. B. Boxd, Treasurer, Washoe County. Reno is governed by the Board of Washoe County Commissioners.
LOANS - When Due. 6s, Dec., $\$ 1,000 \ldots$ Dec. 1,1898 5s, Dec, SHOOL BULDING-
is, JdJ, $\$ 6,000$. ......
( $\$ 1,000$ due yearly on 1898-1903 ©s, Jan, 1, 88,000 yearly on Jan, 1 .) ( $\$ 1,000$ due yemrly on Jan. 1. )
SEWHR BoNDS-
Jan. 1.)
6s, Dec, $30, \$ 12,000 \quad$, $1897-1908$
(s1,000 due yearly on Dec. 30.)
( $\$ 500$ due yearly in Dec.)
All bonds are payable in gold, except the school 68 of 1905, which
are payable in "lawfal money." are payable in "lawful money."
INTEREST on all bonds is payable at the office of the County Treasuref.
BONDS of Reno are exempt from taxation if held outaide the State. ASSESSMENT.-Real estate is assessed at about ${ }^{10} 10$ actual value, and persomal property at about 4-5.

## White Pine Co.-J. B. Williamson, Treas

 The county seat Is Ely.LOANS - BoNDS
When Duc.

68, July 1, $\$ 58,000 \ldots . . J a n .1,1913$ Interest yayable at Ely, Novada. Bonded debt Oot 1, 1897, \&58,000 Floating debt.................. 25,000 Total debt Oot. 1, 1897..... 83,000
OPTIONAL,Bonds are sublect to eall whenever there is $\$ 1,000 \mathrm{in}$ the siniting fund.
TAX FREE.-All bonds issued by this county are exempt from taxation. Tax valustion, personil. Total valuation 1897 (abt) 557,561 State \& Co, tax (per M) $97 . \$ 36 \cdot 20$ Population in 1890 was......1,721 Population in 1880 was.......2,682

LOANS-
When Due. 6s, J\&J, $\$ 14,000 \ldots 1898-1911$ ( $\$ 1,000$ due yearly on Jan. 1.) Sewer and park bonds due $\$ 1,000$ Dee. 1,1896 ................ $\$ 1,000$
(Not presented for payment.) Total debt Jan. 1, '97.. 851,000 Thx valuation $1896 \ldots 1,831,050$ Total tax (per $\$ 1,000)$........ $\$ 28 \cdot 50$
Popmlaton is i 890 was..... 3,563 Populatation in 1880 was...... 1,302 Population in 1894 (local est.) 4,500
Tax valuation, personal.. $\$ 187,535$ Total valuation $1894, \ldots . .388,434$ Assessment is $3_{4}$ actual value. Total tax (per $\$ 1,000$ )........ $\$ 45 \cdot 00$ Population in 1890 was....... 1,290 Population in 1880 was....... 1,875 assesse

Tax valuation, real....... $\$ 278,590$

# States，Gities and Towns 

## SOUTHERN STATES．

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

VIRGINIA－State，Cities，\＆c．．．．．．．．．．．．．．Pages 156 to 160
WEST VIRGINIA－State，Cities，\＆c．．．．．．．．Pages 160 to 161 ALORIDA－State，Cities，\＆c．．．．．．．．．．．．．．．．．．．Pages 171 to 172

## State of Virginia．

DEbT，RESOURCES，Etc．
Admitted as a State－－One of Original Thirteen
Total area of State（square miles） State Capital－
Governor（term expires Dec．31，1897）
42,450

Secy．of C＇wealth（term exp．＊Jan．1，＇98）
Auditor of Pub．Acc．（term exp．Jan．1，＇98）
C．T．O＇Ferrall
J．T．Lawless
Morton Marve
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 Wed－ nesday 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． 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：
LAME AND PJRPOSE．$\quad$ P．Interest．$\overline{\text { Payable }} . \overbrace{\text { When Due．Orincipal．}-}^{\text {Putstand＇g．}}$ ． Riddleberger Bonds，Act of
1882．．．．．．．．．．．．．．．．．．．．． 3 J \＆J July 1， 1932 \＄6，329，554 \＆J July 1， 1991 17，918，168 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 mpt from taxation．
Total amount of bonds issued under act of Feb．20， 1892 ：

Canceled．
\＄17，919，719
Total．
\＄17，918，168
Total debt March 1， 1897. $\$ 24,247,722$
The Virginia Legislature re－enacted the Funding Act of Feb．20，1892， and under its provisions all old Virginia bonds were allowed to be orought in and funded into new Century bonds，upon the same terms as the Olcott settlement，provided they were presented for funding prior to December 31，1896．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 inter changeable．
WEST VIRGINIA CERTIFICATES．－In the settlement of 1871 it was assumed that West Virginia should provide for one－third the prin－ cipal 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 Vir－ ginia＇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 comprom－ ise，and deposited their holdings with the Farmers＇Loan \＆Trust Com－ pany，which gave its trust receipts therefor．This attempt came to nothing，and in 1890 Messrs．C．Satterthwaite \＆Sons，of No． 30 Throg morton 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 cer tifficates，＂to represent one－third the principal of the old bonds brought in for funding，and＂non－interest－bearing certificates＂to represent one third 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 certificates are therefore as follows：－

LOANS－
P．Ot．Payt．$\quad$ Principal． ＂NAME AND PURPOSE，${ }^{\text {Neferre }}$ P．Ot．Payable．When Due．Outstand g． Interest－bearing certs．of 1882 ．．．．．．．．．．．．．．．．．．．． $1,031,55$ Non－int－－bearing certs．of 1882 ．． 744，970 Interest－bearing certs．of 1892 299，442
An adjustment company，with the Mercantile Trust \＆Deposit Com－ pany 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 tax rate have been as follows in the years indicated below．

| Years． $1896 \ldots \ldots$. $1895 \ldots \ldots$. $1894 \ldots \ldots$. $1893 . \ldots \ldots$. $1892 \ldots \ldots$. $1890 \ldots \ldots$. 1885. | Assessment of Real Estate． <br> ．$\$ 304,204,590$ <br> ．310，201，514 <br> ．306，200，638 <br> －300，717，366 <br> －295，188，129 <br> ．256，916，140 <br> 234，272，951 |
| :---: | :---: |


| $\begin{array}{c}\text { Assessment of } \\ \text { Personal }\end{array}$ | $\begin{array}{c}\text { Tax } \\ \text { Rate }\end{array}$ |  |  |
| :---: | :---: | :---: | :---: |
| Property |  |  |  |$)$

POPULATION OF STATE－The population of Virginia has been as follows in the years named．

 ＊This includes population of the section now forming the State of West Virginia．Without West Virginia population was $1,219,630$ in 1860 in $1820 ; 869,131$ in 1810； 801,608 in 1800 and 691,737 in 1790．
The proportion of the colored population was $41 \cdot 76$ per cent in 1880 and 548,907 in 1860，both including West Virginia；512，841 in 1870， 631,616 in 1880 ，and 640.867 in 1890.

## Cities, Counties and Towns in the <br> STATE OF VIRGINIA.

ALEXANDRIA.-E. F. Price, City Auditor. This eity is the county seat of Alexandria County.
 $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 37,500 \ldots .$. July 1,1902
INTEREST is payable in Alexandria and all the bonds carry tax receivable coupons.
TOTAL DEBT, ETC.-The subjoined statement shows Alexandria's total bonded debt, aud the sinking fund held by the city against the same, on the following dates:
 Sinking funds....
$\$ 798,300$
5,235
Net bonded debt..$\overline{\$ 793,065} \quad \overline{\$ 814,732} \quad \overline{\$ 818,939} \quad \overline{\$ 830,308}$ The city has no water debt. The sinking fund receives about $\$ 1,500$
yearly. yearly.
ASSESSED VALUATION. - The eits's assessed valuation (about \%
of its actual value) and tax rate have been as follows: of its actual value) and tax rate have been as follows :

| Feal | Personal | Total Assessed | City Taz |
| :---: | :---: | :---: | :---: | ---: |
| Fear. | Estate. | Property, | Falnation | per 81,000

DEBT LIMITATION.-The Legislatare in 1879 limited the city debt to amount existing when funded in 1879. TAX FREE.-All bonds issued under the aot of February 29, 1879,
POPULATION (about 67 per cent white and 33 per cent colored)
in 1890 was 14,339 ; in 1890 was 13,$659 ;$ in 1897 (estimated) 16,500 .
AMHERST CO.- $\overline{\mathrm{H} . \mathrm{C}}$. Joyner, Treasurer.
Corunty seat is Amherst C. H.

## LOANS-

6s, JdDGE BONDS- $\$ 13,500$.
RALEMOAD RONDS-
$6 \mathrm{~s}, \mathrm{~J}$ \&
6s, J\&J. 827,000
When Dive.

6i. J\&J. 8800
Fonded debt Jan. 1, 1897.841,300
Floating delt..............
Total debt Jan. $1,1897 . . .500$
43,800
Thax valuation, real. .... $\$ 1,533,573$ Tax valuatlon, person'1 365,811 Tax valnation, rallroads 628,861 Total valuation $1896 \ldots 2,528,245$ Arsessment about, as actaal value. Coanty tax (per $\$ 1,000) \ldots . . \frac{\lambda^{2} 00}{7}$ Population in 1890 was.....17,551
Population in 1897 (about). 20,000

INTEREST on the rallroad bonds fs apayable by the National Ex thenge Bank, bynohburg; on the bridgeand jall bonds at the office ONA Treazurer.
tlme.
BARTON HEIGHTS.-T. K. SANDS, Chairman Finance Committee.
This town is in Henrico Countr.

Town has no bonded debt.
Floating debt iept. 1, '97.8126,944
Tax yalnatlon, Fenl.
.. 259.867 Asueasment is abs, 12 actinal valne Fopmatation in 1897 (eat) ......... 400
BEDFORD (formerly Liberty).-In Bedtort County. LOANS- Wher Due.
GTY BONDS- COANS- Cry BoND-(Cont.)- When Due. 63, MdS, $\$ 40,000, \ldots . . \mathrm{Mar}, 1,1915$ Ga, .... \$45,000.................... 1931
 Subject to call after $1899 . \quad \left\lvert\, \begin{aligned} & \text { Population fn } 1880 \text { was ........2, } 2,191\end{aligned}\right.$ INTEREST is payable in Liberty and coupons are recelvable for

BERKLEY --John Whetstone, Chairman Finance Committee.
$A$ town in Norfole County.
Ge, LOANS Int. payable at Norfolk Nat. Blo Peal valuation (eat.)... $5,000,000$


## BOTETOURT CO.-County seat is Fineastle.

LOANS B ROMD When Due. 68, Jam., $855,500 \ldots . .$. Int subject to call. 1, 191 : Int. payable at Co. Treas.
Total debt (last retrirna)... 855,500 Slinking fund.
Net debt (last retirns).............. 47,200
BRISTOL.-Bristol is in Washington County.
GOANS When Due. 6s, MdAN, $\$ 50,000 . . . . .$. $\begin{array}{ll}68, M d E N, & 50,000 . \\ 68, & 20,000\end{array}$ PDRCRASE OF REAL ESTATE- 1922 8s, Jd\&J, \$15,000................... 1898 subject to call.
WATER WORKS:
6s, JdJ. $\$ 31,500$.
subject to call.
INTEREST on the purchase of reat estate bonds is payable at Bristol, Va; on the water-works bonis at Lynchburg, Va; on the general
fmprovement bouds at New Vork Oity.
CAMPBELL CO.- $\left\{\begin{array}{l}\text { JOHN W. WI OLAY, Treasuror. }\end{array}\right.$

## Connty seat is Rustburgh.

$\qquad$
LTMOHBORG \& DUR'M RR. BosDs,
L19. M\&8, $897,000 . . . . . . . . . . . .1937 ~$
Total deot to call afterBept. 1, 1917 Population in is 890 was ......... 11.078 INTEREST Is payable in Lynchburs, Va

CHARLOTTESVILLE -
Charlottesville is the county seat of Albemarle County.
LOANS-
FUNDING Bonds- When Due.
WATER WORKS ReFUNDED 1896
5s, MdS, $\$ 81,000 \ldots . . .10-40$ year 6s, M\&N, $\$ 11,500 \ldots . . .40$ years Bonds of 1891, $\$ 13,000 \ldots 40$ years C. \& O. gift bonds, $\$ 13,000$... Gas bonds, $\$ 16,000$.
Improvement, 835,000
School bonds, $\$ 25,000 \ldots .20$ years
Sewerage bonds $\$ 80,00020$ year Sewerage bonds, $\geq 8 \mathrm{CO}, 000-20$ years 5s, McN, $10,000 \ldots \ldots 10-10-40$ years Total debt June 19,96.. $\$ 300,500$ Water debt (included) ... 91,000 Total valuation $1895, \ldots 2,100,100$ Assessment about 23 actual value
Population in 1890 was... 5.591 Population in 1890 was.... 5.591
Population in 1880 was....
2,676 Population in 1896 (est.) ... 10,000

CLARKE CO.-Wm. A. Bradford, Treasurer-
County seat is Berryville.
LOANS,- When Due. Tax valuation, real .... $\$ 2,100,000$ meflnding Ratlroad bonds5s, J\&J, \$70,000.......June 1, 1900 Interest payable at co. Treasury. Total debt Fieb. 4,1597... $\$ 70,000$
 Tax valuation, personal. 400,000 Total valuation $1895 \ldots 2,500,000$ Assessment about $1_{g}$ actual value. Net debt Feb 4, $1897 \quad 65,000$ Population in 1890 was.......8,071

DANVILLE.-Geo. P. Geoghegan, Treasurer.
Neapolis (North Danville) has recently been annexed to Danville, Danvile is in Plitoyivania County.

*All the 5 per cent bonds (with the exception of $\$ 50,000$ dne in 1916) are subject to call ten years after their date of issue
T The 5 per cent bonds due in 1916.1917 and 1920 are exempt from taration.
INTEREST is payable in Danville, and all coupons are tax-
TOTAL DEBT, ETC. - The efty's total debt at date of our last reto 1 per cent of the ionded sinking fund recelves yearly an amount equal the edty.
DEBT LIMITATION-The debt of this city is limited by its charter to $\$ 1,160,000$.
ASSESSED VALUATION in 1894 of real estate was $85,476,552$; personal property, \&1, 883,483; total, s7, 360,035 . Property is assessed at about 70 or 80 per cent of actual value.
POPULATION (about one-lalf white) in 1890 was 10,305 ; in 1880
FR ANKLIN CO.-County seat is Rocky Mount
Total debt (lant returas) $\$ 163,000 \mid$ Total valuntion 1894 . . $\$ 2,122,050$ Tax valuation, real.,.... 1,729,189
Tax valuation, persoai. 398,861

FREDERICKSBURG.-W. E. Bradley, Clk. This elty is in Spottaylvania County.
LOANS- When Due LOANS- When Due. Brman Boxbs*5s, M $4=\$ 10,000$. ............. 1926
 subject to call after Jan., 1900 78, MeN, $\$ 119,400 \ldots .$. May, 1906 $6 \mathrm{~s}, \mathrm{~J} \in \mathrm{~J}, 825,000$..Jan. 1, 1920 6 iv $^{2}$ J.J. 825,000 an. 1, 1920 68, JdeJ, $\$ 30,000$ Jan. 1909
time. Water debt (included 30,000
318,993 Subject to call at any time. Tax valuatlon, personal. 530,232 Total valuation $1896 . .1 .849225$ Stato \& city tax (per $\$ 1,000$ ) $\$ 16.00$ Population it 1889 was.....4.528
Population in 1880 was.....5,010
F These bonds are seenred by a deed of trust or the fron bridge across the Rappahannoek River at Fredericksburg.
INTEREST. -The coupons of the funding bonds are tax recelvable
TAX FREE. - The bridge bonds are exempt from taxation.
WATER WORKS. - The water works owned by the city are valued
at $\$ 0,000$. The city niso owna the gas works.
有
HALIFAX COUNTY.-N. T. Green, Clerk County Court.
County seat is Halifax Court House.
LOANS- When Due. Tax valuation, real..... $\$ 3,526,869$ LYNCH, D DURHAM RR. BoxDs- Tax valnat'n, personal. 1, 103,854

 INTEREST is payable in Lynchburg.
HARRISONBURG.- $\left\{\begin{array}{l}\text { O. B. ROLLER, Mayor. } \\ \text { D. S. LEWIS, Treasurer. }\end{array}\right.$
This place is in Rockingham County.

LOANS- When Due. |Tax valuation, real...... \$686,280 Ferbrne Boxds- $\quad$ Tax valuation, personal. 391,500 58, J\&J, \$71,500......July 1, 1924 Total valuation 1896.... 1,077,780 | subject to call July 1,1914 | Assessment is 2 actual value. |
| :--- | :--- |
| Interest payable at Harrisonburg. | Total tax (per $\$ 1,000$ )...... $\$ 18.20$ |




LEXINGTON.-S. O. Сampbell, Treasurer.
County seat of Rockbridge County.
LOANS- When Due. Water debt (incl) about. 850,000
 Smbject to call after July 1,1904 $\begin{aligned} & \text { Tax valuation, personal } \\ & \text { Total vation } 1894 . . .1,296,404\end{aligned}$ 6s, Aceo, $\$ 15,000 \ldots \ldots .$. Oct. 1,1918 Assessm't abt, 70 or 75 p.c. act. yal 6s, AkJ, *15,000,....Oct. 1,1918 Total tax (per $\$ 1.000$ )...... 817.95 Total debt (last returns)... 894,000 Population in 1880 was..... 2,771 TAX FREE,- The refunding bonds are exempt from corporation tax.

LYNCHBURG．－$\left\{\begin{array}{l}\text { G．W．SMITH，Mayor，} \\ \text { JOHN M．OTEY，Aud }\end{array}\right.$
Lynchburg is situated in Campbell County．
LOANS－When Due．Redemption Bonds－1879 Fs，JdNED INTEREST－1866 \＆ 1871.
 88，JEJ，46，240．．．．．．．． 1904 ． 8s，J\＆J，$\$ 50,000 \ldots \ldots . .1205$ LIFNCHBURG \＆DAN．RR．－1871．
6s，J\＆J，$\$ 186,500 \ldots . . . . . . .1901$
6s，J\＆J，\＄186，500．C．RR．－ 1871.191
LYNCH．H．\＆N．
5s，J\＆J，$\$ 58.00$ ．．．．．．．．．． 1921 Subject to call after 1897.
$8 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}$ ，$\$ 18,999$ AND GROUNDS．
$88 \mathrm{~s}, \mathrm{~J} \& J, 22,22,000 \ldots \ldots . . . . . . . . . . . . . . .1907$
Subject to call at any time．
PUBLIC IMPROVEMENTS－1892．

Subject to eall atter 1902.
PERMANENT LMprove＇NTS－1896．

$$
\begin{aligned}
& \begin{array}{l}
\text { 5s,* J \&\&J, \$116, 100............. } 19 \\
\text { REFUNING BoNDS- }
\end{array} \\
& \begin{array}{l}
\text { REFUNDING BONDS- } \\
\text { 42S, \$425,000............... } \\
\text { RETRE FLOATING DEBT } 18
\end{array} \\
& \begin{array}{l}
1914 \\
1927
\end{array}
\end{aligned}
$$

> 8s, J\&J SONDS-1871 and 1880 .
> TAXATION BONDS-1866. 1903
> $\begin{aligned} & \text { 6s, J\&J, \&43,600............... } 1903 \\ & \text { VA. \& TENN. RR. }\end{aligned}$

$$
\begin{aligned}
& \text { subject to call. }
\end{aligned}
$$

＊Exempt from taxation．
INTEREST on the Lynchburg \＆Danville RR．and on the refunding bonds is payable 1 L Batmore； an the office of the City Treasurer，Lynchburg．
TOTAL DEBT SINKING FUNDS，ETC．－The subjoined state－ by the city against the same on the 1st of February of each of the last four years：
1897.
1896.
1895.
1894.
$\begin{array}{lrrrr}\text { Total funded debt．．．．} \$ 1,403,789 & \$ 1,720,342 & \$ 1,786,742 & \$ 1,849,242 \\ \text { Sinking funds．．．．．．．．} & 15,000 & 318,28 & 390,843 & 436,003\end{array}$
Net debt Feb． $1 \ldots \overline{\$ 1,388,787} \overline{\$ 1,402,060} \overline{\$ 1,395,899} \overline{\$ 1,413,239}$
The sinking fund receives yearly one per cent of the city＇s net debt．
CITY PROPERTY．－The real and personal property of this city，as
charged on the city＇s books，is valued as follows．
Property of Fire Department．
School property．．．．．．．．．．．．．．．．．．．．．
Properiy of Water Department
Miscellaneous city property，real estate，ete
Total
$\begin{array}{r}\$ 28,404 \\ 92,850 \\ \hline\end{array}$
402,824
19 DEBT LIMITATION．－The city＇s debt is limited by its charter to 16 per cent of the taxable
ASSESSED．VALUATION．－The city＇s assessed valuation（about 90 per cent of cash value）and tax rate have been as follows：

|  | Red | Personal | Tot．Assessed | Oily Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years． | Estate． | Property． | Valuation． | $0 . \$ 1,0$ |
| 18 | 7，689，715 | 2， $2,475,285$ | $\$ 10,229,624$ $10,165,00$ | \＄15．00 |
| 1895 | 8，575，495 | 2，748，325 | 11，321，826 | 15.00 |
| 93 | 8，355，815 | 2，793，846 | 11，14：， 661 | 15.00 |
| 1891 | 8，109，723 | 2，573，412 | 10，683，135 |  |
| 1881 | 5，237，635 | 1，617，640 | 6，855，275 | 0 |

POPULATION．－In 1890 population was 19，709；in 1880 it was
15,$959 ;$ in 1870 it was 6.825 ；in February，1897，estimated at 25,000 ．
MA NCHESTER．－\｛ $\begin{aligned} & \text { H．A．MAURICE，Mayor．} \\ & \text { J．WRONAUGH，Jr．}\end{aligned}$
Manchester is situated in Chesterfield County．
LOANS－When Due．WATER BoNDS－ As，J\＆J，$\$ 7,000$ ．．．．．．．Jul－ $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 2$ Funding bond．－ $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 10,000$
$5 \mathrm{~s}, \mathrm{~J} \& J, 15,000$ SCHOOL HOUSES－ － 6 s ．J\＆J，$\$ 30,000$ ．．． SEWER BONDS－ 5s，M\＆N，\＄65，000． 8s，M\＆S $\$ 2,500$ VEMENT 1,1929 8s，M\＆S，$\$ 2,500 \ldots$ ．．．．Sept． 1,1911 5s，F\＆A，2，000 ．．．．．．Aug．1， 1910 58，J\＆J．15，000．．．．．．Jun． 1,1924 ${ }_{58, \$ 75,000}^{\text {REFUNDING BONDS－}}$ July 1， 1922 $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 60.000$ 5s，J\＆J，62，000．

Dec．1， 1918 $5 \mathrm{~s}, \begin{aligned} & \$ 75,000 \ldots \\ & \text { Subject to call after } 1907\end{aligned} 1931$ Bonded debt Fel，1， 1897 1， 1928 Floating debt ． 1,187 ．$\$ 206$ Total debt．．． N $t$ t debt Feb Tax valuation，1897．．．．495，262 Tax valuation，real．．．．．．．2，541，126 Total valuan，personal． $1,074,587$ Assessment is $4-5$ actual value tate tax（per $\$ 1.000$ ） City tax（per $\$ 1,000$ ） Average school tax．．．．．．．．．．．． $2 \cdot 00$
Population in 1890 was Population 1896 （localest．）12，000

OPTIONA －．－All of the above bonds are subject to call ten year 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．；onll other bonds at the office of the City Treasurer． Md．；on all other bonds at the office of the City Treasurer．
DEBT LIMITATION．－The city＇s charter limits its debt to 20 per
MECKLENBURGCO．－GEo．N．Wells，Treas． County seat is Boydton．
LOANS－When Due． As，Sept．1，\＄142，000．．Sept．1，－1897 （part each year）to Sept．1，1940 Interest payable in Boydton，Va．

Tax valuation，real $\$ 1,525,05$ Tax valuation，personal 715,240 State \＆Co．tax（per \＄1，000）．$\$ 11 \cdot 50$ NEAPOLIS（NORTH DANVILLE）．－
Neapolis is in Pittsylvania County；recently annexed to Danville． LOANS－

When Due Water lebt（included）
FUNDING Bonds－
WATER BONDS－
6s，semi－an．，$\$ 30,000$ ．June 1， 1924 Interest payable in New York． Total debt（last returns）$\$ 119,500$

## NORFOLK．－W．W．Hunter，Treasurer．

## This city is in Norfolk Counts．

LOANS－When Due．

5s，A\＆O，\＄115，000
（ $\$ 100,000$ coup．and $\$ 15,000$ res． $5 \mathrm{~s}, \mathrm{MdN}, \$ 100,000$（cout．）．Nov．，＇ 24



LOANS－
PAVING and Gen．Purposes－ 6s，var．，$\$ 35,600$（reg．）Jan．， 1900 6s，M\＆：B， 202,700 （cour．）Sept．， 1900 5s，J\＆J， 40,000 （cou．）Jan．， 1914 $5 \mathrm{Fs} ,\mathrm{~A} \mathrm{\& O}, \quad 30,000$（cout．）Oct．， 1914 5s，M\＆N，55，000．．．．．．May， 1916 $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 14,000$（coun．）June， 1916 5s，J\＆D，\＄14，000（cou．）June， 1916 （\＄27，500 coup．and $\$ 10,000$ reg．） $5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ \$ 35,000 \ldots . . . \mathrm{Dece}^{2}$ reg．） 1917
（ $\$ 15,000$ coup．and $\$ 20,000$ reg．） 5s，J\＆D，\＄70，000．．．．．．June， 1919 $5 \mathrm{~s}, \mathrm{M} \& N, \$ 79,000$ ．．．．．．Nov．． 1920 $5 \mathrm{~s}, \mathrm{M} \& \mathrm{~S}, \$ 140,500$（cou．）Mar．， 1922 RENEWAL BONDS－
6s，J\＆J，$\$ 77,000$（cou．）Jan．， 1899 6s，J\＆J，$\$ 77,000$（cou．）Jan．， 1899
$6 \mathrm{~s}, \mathrm{~J} \& J$,
115,400 （cou．）Jan．， 1914 $\begin{array}{ll}6 \mathrm{~s}, \mathrm{~J} \& J, & 115,400 \text {（cou．）Jan．，} 1914 \\ 6 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, & 298,000 \text {（cou．）Oct．，} 1914\end{array}$ $6 \mathrm{~s}, \mathrm{~A} \& 0,298,000$（coul．）Oct．， 1914
$5 \mathrm{~s}, \mathrm{~A} \& 0,320,000 \ldots . . \mathrm{Apr}, 1911$
（ $\$ 305,000$ cou．and $\$ 15,000$ reg．） 5 s ，J\＆J，$\$ 91,000 \ldots . . . \mathrm{Jan} ., 1912$ 5 s ，J\＆D，$\$ 110,000 \ldots . .$. June， 1913

|  |  |
| :---: | :---: |
| On |  |
| ，M\＆S，\＄101．500（c\＆r．）Mar．， 1 |  |
| J\＆D， 189 |  |
| 171，000 coup and \＄18，000 reg． |  |
|  |  |
| ARD BONI |  |
| ，M\＆S，\＄7，000（cou．）Sept．， |  |
|  |  |
| s，J\＆J，20，000．．．．．．．May， 1921 <br> （\＄15，000 cout．and \＄5，000 reg．） |  |
|  |  |
| $5 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 20,000 \cdot \mathrm{cou}$.$) Feb．，$ |  |
| 5s，A\＆O， |  |
| ，M \＆S |  |
|  |  |
|  | 20，000（cou．）F |
|  |  |
|  |  |
| 000 |  |
|  |  |
|  |  |
| （\＄489，000 cou．and \＄11，000 |  |
|  |  |
|  |  |
| S，M\＆N，\＄50，000（cou．） |  |
| 5s，J\＆J， |  |

（ $\$ 104,000$ coti．and $\$ 6,000 \mathrm{reg}$ ）
PAR VALUE．－The bonds are for $\$ 500$ and $\$ 1,000$
FREEDOM FROM TAXATION．－All bonds are exempt from city 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 Norfolk．
TOTAL DEBT，SINKING FUNDS，ETC．－The subioined statemen against the same on the dates named．

Total bonded debt

| Feb．10，＇97． | Auq．1，＇96． | Feb．15，＇95． |
| ---: | ---: | ---: |
| $\$ 3,570,700$ | $\$ 3,541,200$ | $\$ 3,485,650$ |
| $\mathbf{3 1 0 , 0 0 0}$ | 287,000 | 231,000 |
| $\$ 3,260,700$ | $\$ 3,254,200$ | $\$ 3,254,650$ |

Net debt．．．．．．．．．．．．．．．．．．．．．$\$ 3,260,700$
Water debt（included above）．．．$\$ 700,000$
The sinking fund receives yearly $\$ 34,000$
CITY PROPERTY．－The city owns real estate valued in 1892 at
DEBT LIMITATION．－The city＇s debt is limited by its charter to 20 ASSER
ASSESSED VALUATION．－The city＇s assessed valuation（about $3_{4}$ of its cash value）and tax rate have been as follows

|  | Real | Personal | Tot．Assessed | Total Tax |
| :---: | :---: | :---: | :---: | :---: |
| Years． | Estate． | Properly， | Valuation． | p．$\$ 1.000$ ． |
| 1896 | \＄21，220，090 | \＄3，980，180 | \＄25，200，270 | \＄21．00 |
| 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 |
| 188 | 12，094，205 | 1，642，820 | 13，737，025 | （？） |

## POPULATION．－In 1890 population was 31,871 ；in 1880 it was

 21，966；in 1870 it was 19，229．
## PAGE COUNTY．－A．W．McKin，Treasurer．

## County seat is Luray．

LOANS When Due．｜Tax valuation，personal．$\$ 606,448$ $\begin{aligned} \text { REFUNDING BoNDS OF } 1893--1 & \text { Total valuation } 1896 \ldots . .2,384,784 \\ \text { 5s，May 1，} \$ 79,000 \ldots \text { May } 1,1913 & \text { Assessment } 1_{2} \text { to } 2_{3} \text { actual ralue．}\end{aligned}$ Subje 1，\＄79，000．．．．May 1， 1913 Subject to call in 1903 ．
Interest is payable at Lirar．
Bonded debt Feb．1，1897．$\$ 79,000$ County has no floating debt． Tax valuation，real．．．．．$\$ 1,778,336$ lotal tax（per $\$ 1,000$ ）．．．．$\$ 120 \cdot 000$ Population in 1890 was．．．． 13.092 Population in 1880 was．．．． 9,965
Population in 1897 （est．）．．． 10,000

PATRICK CO．－County seat is Stuart．

Total debt Aug，1897．．．\＄129，000 $\mid$ Total valuation $1894 \ldots \$ 1,744,473$ | Tax valuation，real．．．．．．1，502，344 | Population in 1890 was．．．．．14，147 |
| :---: | :--- |
| Tax valuation，personal． | 242,129 | Tax valuation，personal． $242,129 \mid$ Pop

PETERSBURG．－\｛ $\begin{aligned} & \text { CHAS．F．COLLIER，Mayor．} \\ & \text { G．B．GILL，Auditor．}\end{aligned}$
Petersburg is in Dinwiddie County．
LOANS－When Due．RAILROAD BoNDS－Aug 1， 1905
 6s，F\＆A，$\$ 15,000$ ．．．．．．Aug．1， 1902 City Fund \＆Floating Debt－ $8 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 150,000 \ldots$ Nov．1， 1903 5s，J\＆J，$\$ 194,500 \ldots .$. Var．1， 1935 $\begin{array}{cc}\text { 5s，M\＆S，} 55,000 \ldots . . \text { Mar．} 1,1923 & \text { 8s，A\＆O，} \$ 40,000 \ldots . . . \text { Mar．1，} 1903\end{array}$ 5s，M\＆N，$\$ 58,000 \ldots .$. May 1， 1936 5s，F\＆A，$\$ 80,000 \ldots$. Feb．1， 1936 The bonds all carry tax－receivable coupons．
INTEREST on the refunding 5 s is payable in Baltimore；on all other bonds in Petersburg．
BONDED DEBT on January 1，1897，was $\$ 1,261,000$ ；sinking The sinking fund
TAX FREE．－All bonds are exempt from city tax．
DEBT LIMITATION．－The city＇s debt is limited by law to 22 pe ceut of its assessed valuation．
ASSESSED VALUATION．－The city＇s assessed valuation（atou
actual value）and tax rate have been as follows： actual value）and tax rate have been as follows

|  |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| ar | Real Estate． | Personal Property． | Total Assessed Valuation． | City Tax per $\$ 1,000$ |
| 1896 | dear Estat |  | \＄9，936，103 | \＄20．00 |
| 1894 | \＄6，218，855 | \＄3，980，575 | 10，199，430 | $19 \cdot 00$ |
| 1890 | 5，926，810 | 3，884，190 | 9，811，000 | 16.00 |
| 1889 | 6，593，300 | 3，816，700 | 10，410，000 | 16.00 |
| 1887 | 5，708，600 | 3，537，535 | 9，246．135 | 16.50 |

POPULATION．－In 1890 population 22，680；in $188021,656$.
PITTSYLV ANIA CO．－G．H．Vaden，Treas． County seat is Chatham

| LOANS－ |
| :---: | :--- | When Due． \(\left\lvert\, \begin{aligned} \& Tax valuation 1896 ··· . . \$ 4,175,099 <br>

\& Total tax（per \$ 1,000 . . . . \$ 13.00\end{aligned}\right.\)
 6s，Mal debt Feb．1， 1897 ．．．． 86,000 Population in 1880 was．．．．．52，589 INTEREST payable at the American National Bank，New York City

PORTSMOUTH.-\{ \{ THEMPSOY BAIRD, Mavor.
Portsmouth is the county seat of Norfolk Oounty.
When Due. LOANS- When Due.
 5s, J\&J, \$150,000....Jan. 1, 1920 6s, J\&D, \$26,000...June 1, 1899
BUTDIKG Bonds.
 5 , Adel
58, Adel $, \$ 15,000 \ldots$
Apr. 1, 1912
$5 \mathrm{~A}, \mathrm{~A} .80, \$ 5,000$ Apr. Apr. 1,1897 Subject to call after Apr. 1, 1898 7.38, J\&J, $\$ 141,400 \ldots$ Jan. 1, 1900 58, J\&J, \$25,000 ......July 1, 1927 FLOATING, DEBT, JAII, \& STREMT.
5s. J\&D, $\$ 43,000$.....June 1,1922 5s. J\&D, \$43,000 .....June 1, 1922
PAVING BoND 6s, J\&D, $\$ 33,500$.
A special tax amounting to sy the cost of the work is levied on prop-
orty benetitted by paving, and the money thus collected is set aside for the redemption of the paving bonds.

## INTEREST is payable in Portamonth.

TAX FREE-All bonds issued by this city are exempt from city tax. DEBT LIMITATION. - The city's debt is limited by law to 17 per properts.
CITY PRO JERTY-The elty ownel property valued on July 1 '
1896, at $\$ 106,475$.
TOTAL DEBT, ETC. - The bonded debt on July 1. 1897, was $\$ 848$, 100; on July $\frac{1}{2}$, 1896, it was $\$ 803,700$; floating debt, 844,697 ; total
TAX VALUATION in 1896 of real extate was $85,679,250$; peronal property, $\$$ PHo,695; total, $86,579,945$; estinated real valnation, $\$ 8,904,444$. The total tax rate for 1896 (per $\$ 1,000$ Was $821 \cdot 50$, in-
cluding otate tax, $\$ 1 \cdot 00$, city tax, $\$ 15 \cdot 50$, and nchool tax, $\$ 2.00$. POPULATION in 1890 was 13,268 ; In 1880 was 11,390 . In 1896 the population was 16,793.

## RADFORD.- Huai C. Preston, Mayor

## Radford is in Montgomery County.

## Cirr Bonds <br> Jan. 1, 1923 Town Boxids <br> 64, semtannual, $\$ 10,000$. .... 1923 Bonded delot tiant returns) $\$ 61,0009$ <br> Radford is in Montgomery Connty. <br> RICHMOND.-\{ $\begin{aligned} & \text { RICHARD M. TAYLOR, Mayor. } \\ & \text { E. J. WARREN, Auditor. }\end{aligned}$ <br> Richmond is the county seat of Heurico County.

 to call ten years after their date of fisme.
PAR VALUE OF BONDS. - The bonds are in multiples of $\$ 100$, INTEREST is payablo in Richmond.
CITY PROPERTY. The eatimated value of the property owned by the eity was (in 1896, $\$ 7,140,273$. This melades the water works ays
tem, valued at $\$ 2,100,000 ;$ gas works, $\$ 1,000,000$; markets, $\$ 262,000$ -
TAX FREE.-All bonds are exempt from taxation by the city,
DEBT LIMITATION. - The eity'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:

| Years. |  |  |  | Oily Tax per $\$ 1,000$ |
| :---: | :---: | :---: | :---: | :---: |
|  | Reat. | Personal. | Totat. |  |
| 1996. | 84,715,822 | \$21,972,559 | \$67,088,391 | \$14.00 |
| 1895 | 4, 45, 4.901 | 19,700.482 | 64,155,383 | 14.00 |
| 1898. | 43,676,494 | 19,807,278 | 63,28 1,772 | 14.00 |
| 1892. | 41,329,021 | 20,76,429 | 63,079,067 |  |
| 1811. | 40,343,555 | 18,229,972 | 58,573,527 | 14.00 |
| 1890. | 35,341,652 | 16,640,637 | 51.982,289 | 14.00 |
| 18 | 32,348,000 | 13,752,000 | 46,200,000 | 14.00 |

POPULATION in 1890 was 81,388 , in 1880 it was A3. $600 ;$ in 1870
it was 51,038 . Tlie estianted population at tho present time is 90.000

ROANOKE.-Roanoke is situated in the county of the sanee

LOANS-
BRDDE BONDS-
68, JdJJ, $\$ 30,000$
Subject to ..... July 1990
Court Housk. Jail call July, 1905
6s, J\&J, $\$ 15,000$.........July, 1921
68, JaJ, Subject to call July, 1906
Gs, JRE APPARATUS
6s, J\&J, $\$ 21,000$ © .......July, 1921
Fire Engive House-
6s, J\&J. $\$ 6,000, \ldots . .$. July 1,1922
Subject to eall July 1, 1907
Official Map-
6s, J\&J, $\$ 15,000$
i1 July, 1921
RAILWAY-
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 100,000 \ldots . .$. July, 1921
6s, J\&J, $\$ 100,000 \ldots \ldots .$. July, 1918
$6 \mathrm{~s}, \mathrm{~J} \& J, \begin{aligned} & \$ 100,000 \ldots . . . J u l y, 1918 \\ & \text { Subject to call July, } 1903\end{aligned}$
LOANS-
SCHOOL BONDS-
When Due
$6 \mathrm{~s}, \mathrm{~J} \& J, 633,000 \ldots \ldots \mathrm{July} 1,1921$ Subject to call July, 1906 CORPORAT N \& DRAINAGE BDS,-
$68, J \& J, \$ 15,000$......July 1,1903 : $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, 815,000$ sumject to call. Subject to call Imly 1, 1890.
PubLic BuILDINe BoxDs 68, AdO $, \$ 60,000 \ldots .$. July 1, 1914 Subject to call July 1,1899. 68, J\&J, \$60,000......Jnly 1,1918 subject to call July 30,1903: 6s, J\&J, $\$ 150,000$........July, 1921 STREET IMPROVEMENT $68, J \& J, \$ 150,000$.......July, 1921 INTEREST is payable in Roanoke.
BONDED DEBT-On January 1,1897 , was $\$ 899,100$. The sinking
fund recelves anmally 1 per cent of the bonded debt fund recelves annually 1 per cent of the bonded debt.
DEBT LIMITATION by charter is 10 per cent of assessed valuation. ASSESSED VALUATION in 1894 of roal estate was $\$ 8,412,046$; personal property, $\$ 880,688$; total, $\$ 9,292,734$. State tax rate (Der $\$ 1,000)$ 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 assessed at about 3 actual ralue. POPULATION,-Popalation in 1890 16,159; in 1880669.

## ROCKBRIDGE CO.-S R. Moore, Trensurer.

The county seat is Lexington.
LOANS- When Due. Siaking fund ............... 81,700 58, Ade $, \$ 16,000 \ldots . .$. Oet. 1,1916 \$s, .... $\$ 4,000 \ldots . . . . . . .1917$ (subject to cail after 1907.)
 $\pi s, J \& J, ~$
$815,100 \ldots . . . J a n$.
Sublect to call at any tim
Sublect to call at any time,
$5 \mathrm{~s}, \mathrm{JdJ}, \$ 150,000$....July 1, 1922 Sulheos to call after Jaly 1,1902 .
sinking fund receives from the county fund an annual appropriation Whlch varles: the amount for 1896 was $\$ 14,000$. The count receives the eify of Buena Viata, whloh, we payment of its a separate munfel pallty was assigaed a portion of the county debt.
INTEREST on $\$ 75,000$ of the county"d honds 18 payable at the Bank of the Republic, New York; on others at office of County Tressurer.

ROCKINGHAM CO.-The county seat is Harrisonb'g LOANS- When Due. Totaldeht Apr. 1, 1896 - \$110,000 6 6, Mde8, $* 15,000 \ldots$ Sept. 10,1899 Subiect to call at suy time 189

5a, J\&D, 805,000 .....June 1, 191 Subject to call at any time. Interest paymble at County Treas'y. Tax valnation, real..... $9,000,000$ Total valuation 1895 . . $10,000,000$ Assessment about $2_{5}$ actual value. Total tax (por $\$ 1,000$ )... $\$ 10^{\circ} 00$ Poprulation in 1890 was, ....31,299

STAUNTON. $-\left\{\begin{array}{l}\text { A. H. FULTZ, Mayor, } \\ \text { ARIBTA HOGE, Trea }\end{array}\right.$
This is the county seat of Augusta County.

## LOANS- When Due.

${ }^{4}{ }^{2} 25, \mathrm{M} \& \mathrm{~N}, \$ 100,000, .1917$ to 1927
 $5 \mathrm{~s}, \ldots .815,000 . . . \mathrm{May}^{2} 1,1925$ Electarc-Ligat Enorni-
Ss. ....... $\$ 1,000 \ldots \ldots . . J a n .1,1925$
subject to call after Jan.
Subject to call after Jan. 1, 1905
Lasi Purcrase Posng Gs, J\&J, $\$ 2,700$ (F.).July 1
MARKET HOURE BoNDs
Bs, JdeJ, $\$ 16,500$ (N.) July 1, 1920 Subject to call after July 1, 1898 subject to call Nov. 1,1904 .
Ge, J\&EJ, $\$ 7,800$
Subjeet to call after July 1, 1909
68, JdeJ, $\$ 3,8001$........Jan. 1, 1921 6s, J\&J. $1,500, \ldots \ldots . J u l y, 1,1921$ subject to eall after July 1, 1897
$68, \ldots . . . \$ 1,000$ subject to call after Jan. 1,1899
$5 \mathrm{Ja}, \ldots \ldots, \$ 150,600 \ldots$ Nov, 1, 1924

LOANS- When DuE.
REDEMFION BONDS-(Con.)$58, \ldots . .$.
 $41_{9,}, \ldots .$. , $10,009 \ldots$.... July 1,1926 6s,JdaJ, \$1,000(C.8.B.)July 1, 1918 Bubj, to call after Nov. 27, 1898 $8 \mathrm{~s}, \mathrm{~B}$.) ..................uly 1, 1918 6s, J\&J, 820.000 E...July 1,1921 6a, J\&JJ, to call after July 1,1896 63, JAJ, $\$ 65,000$ (N.) July 1, 1922 Optional after 5 yeara,
$6 \&, J \& J, \$ 4,500$ (O.).....Jan 1, 192妾 Subject to call after Jan 1, 1899 .
 $58, \ldots \ldots .$. \$15,000..... May 1,1926 STREET IMP. \& MARKET HOU8E, subject to call after July 1,1900 8S. MAEN. $\$ 80,000^{*}$..Nov. 1, 1905
*The $\$ 80,000$ water bonds due Nov, 1, 1905, axe exempt from taxation. I All in sinking fund.
INTEREST is payable in Stannton, except on the 8 per cent water receivable in payment for the city taxes and duas.
TOTAL DEBT, SINKING FUNDS, ETC. -The subjoined statement dity against the same, on the lsal dent and the sinking finad beid oy the號
Total fund, Nebt $8503,000 \quad 1896$. $\begin{array}{llllll}\text { 8inking funds. . } \$ 503,000 & 59,255 & 152,483 & 139,120 & 126,382 & 115,409\end{array}$

Net delot.... $\$ 444.645 \overline{\$ 437,413} \$ 400,880 \quad \$ 376,618 \quad \$ 845,991$ The city has no floating debt.
On April 1, 1897, the shoking fund held $\$ 67,200$ of the elty's bonds, CITY PROPERTY.-The tatal Falue of all prop City of SROPERTY. -The total value of all property owned by the City Council on Jinne 2, 1891, was \$281,400, including the water works, valued at $\$ 173.000$. Since June 2, 1891, the ofty has ncquired property valned nt $\$ 15,700$, making the total value of eity property on
April $1,1897, \$ 327,100$. DEBT LIMITATION.-The city's debt ia limited by law to 15 p . e.
of the assessed valuation of real estatesnd 17 p . e . of personal proparty:-

ASSESSED VALUATION．－The city＇s assessed valuation（about 80 per cent of（ash value）and tax rate have been as follows：

| Years． | Real Estate． | Personal Property． | Tot．Assessed Valuation． | $\begin{aligned} & \text { Oity Tax } \\ & \text { p. } \$ 1,000 . \end{aligned}$ |
| :---: | :---: | :---: | :---: | :---: |
|  | \＄2，129，385 | \＄1，226，605 | \＄3，474，948 |  |
| 1891 | 1，996，525 | 2，106，455 | 4，102，980 | 2.50 |
| 18 | 1，844，034 | 1，462，927 | 3，306，961 | 12.50 |
| 1887 | 1，796，284 | 1，186，673 | 2，982，957 | $12 \cdot 50$ |

POPULATION in 1890 was 6,975 ；in 1880 it was 6,664 ．

## WINCHESTER．

Winchester is in Frederick County．
LOANS－When Due．
CITY BONDS－ $58, J \& J, \$ 80,000$ .30 years $5 \mathrm{~s}, \ldots . .$.
Interest is payable at winchester． Total debt Mar．1，1896 ．．．．$\$ 89,000$

Value of city property．．．$\$ 145,000$ Tax valuation，real．．．．．．1，631，872 Total valuation $1895 \ldots .2,376,498$ Assessment $2_{3}$ to $3_{1}$ actual value． State \＆Co．tax（per \＄1．000）．$\$ 11.00$ Population in 1890 was．．．．．．5，196

WYTHEVILLE．－T．C．Miller，Treasurer．
Wytheville is in Wythe County．
LOANS－When Due．
6s，J\＆J，$\$ 29,000$ ．．．．．July

$6 \mathrm{~B}, \mathrm{~J} \& J, \$ 10,000 \ldots . . . \mathrm{July}$ 1， 1924
6s，F\＆A，$\$ 23,000 \ldots$ ．．．．．ug．1， 1923
INTEREST and principal of the general improvement bonds are
payable in Wytherille；on the light and water bonds at the Mercantile Trust \＆Deposit Co．，Baltimore，Md．
TAX FREE．－The water and light bonds issued by this town are ex－ ompt from taxation．

## State of West Virginia．

## DEBT，RESOURCES，Etc．

| Admitted as a State（Act Dec．31，1862） |  |  | June 191863 |
| :--- | :--- | :--- | :--- |
| Total area of State（square miles） | - |  |  |
| State Capital - | - | - | - |

Governor（term expires March 4，1901）－G．W．Atkineon
Secretary of State＊（term exp．Apr．1901）Wm．M．O．Davidson
Treasurer（term expires March 4，1901）
M．A．Kendall
Auditor（term expires March 4，1901）
L．M．Le Follette
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 debt．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．
The permanent school fund on Oct．1，1896，amounted to $\$ 838,471 \cdot 82$ ． ASSESSED VALUATION．－The following table gives the assessed valuation of real estate，personal property and railroad property in the State for the years indicated ：

| Years． | Real Estate． |
| :---: | :---: |
| 1896 | \＄141，925，633 |
| 1895 | 147．673，069 |
| 1894 | 145，737，960 |
| 1892 | 147，685，972 |
| 1890 | 121，202，365 |
| 1885 | 119，982，350 |
| 1880 | 105，000，358 |
| 1875 | 111，864，323 |
| 1870 | 95，388，047 |
| 1867 | 86，894，702 |

Personal
Property．
$\$ 51,307,197$
$53,905,180$
$51,502,003$
$51,707,095$
$48,725.222$
$46,707,755$
$34,622,399$
$38,606,277$
$38,032,395$
$32,597,938$

Railroad Property． $22,447,495$
$22,767,554$ 18，465，546 $17,237,766$
$13,268,229$ $13,268,229$
$7,368,983$ $7,368,983$
$6,648.044$ $6,648,044$
$7,362,844$
$6,568,103$
POPULATION OF STATE－The population of West Virginia has been as as follows in the years named：


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 in the
STATE OF WEST VIRGINIA．
BERKELEY CO．－I．S．Bender，Clerk．
County seat is Martinsburg．
 4s，JdJJ，$\$ 105,000 \ldots . . . . . . . . .1911 \mid$ Population in 1890 was．．．．．．．．．．．8，702 Total debt Oct．1，1897．．．．．$\$ 105,000 \left\lvert\, \begin{aligned} & \text { Population in } \\ & \text { Population in } 1880 \text { was．．．．．．17，380 }\end{aligned}\right.$

BLUEFIELD．－$\left\{\begin{array}{l}\text { WM．T．WATKINS，Mayor．} \\ \text { W．P．HAWLEY，Sergeant．}\end{array}\right.$
Bluefield is in Mercer County
LOANS－
8s，Jan．1，$\$ 25,000$ ．Aug．22， 1912 Interest payable in Bluefield．
Bonded debt Feb．1，1897．．$\$ 25,000$ Bonded debt Feb，1，1897．．$\$ 25,000$
Tax valuation，real（ab＇t．）． 720,000 TAX FREE－Population in 1897 about．．．．7，000

BRAXTON CO．－County seat is Braxton C．H．
LOANS－
When Due．｜Net debt Aug．，1897．．．．
Texvaluation 1896 ．．．．$\$ 51,000$ 6s，June 1，$\$ 60,000 \ldots$ June 1， 1919 Tax rate（per $\$ 1,000$ ）1896．．． 20.00 subject to call after June 1， 1899 Population in 1890 was．．．．．13．928 Total debt Ang．， $1897 . . . . . \$ 60,000$ Population in 1897 abont．．． 20,000 Sinking funds．．．．．．．．．．．．．．． 9,000
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．MoCord，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 Due． | Net debt June 1，1896．．．．$\$ 110,625$ |
| ---: | ---: | ---: |
| REFUNDING BONDS－1893－ |  | 4s，semi－ann．，\＄106，500 Bondect to eall after 1903. Flo Total debt． Sinking funa $\qquad$ 112，429 Tax valuation，real．．．．．．2，397，922 Tax valuation，personal． 635,183

Tax valuation，railroads．601，473 Total valuation 1896．．．．3，634，578 Assessment about $3_{4}$ actual value． State \＆co．tax（per $\$ 1,000)$ ）$\$ 9.50$ Population in 1890 was．．．．．．6，660
Population 1897 （estimated）．8．000

CHARLESTON．－\｛J．A．DE GRUYTER，Mayor．
This city is in Kanawha County．

| LOANS－When Due． | Floating debt（est．）．．．．．．．$\$ 30,000$ |
| :---: | :--- | :--- |
| Total debt |  | STREET AND SEWER BONDS－ 1898 Total debt．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．．150，000 6s，Jan．，$\quad 3,000 . J a n .19,1904$ Net debt July 1，1897．．．．．． 128,000

 Total tax rate（per M．）＇97．．$\$ 34 \cdot 50$ 6s，Sept．，$\$ 25,000$. Sep． 25,1915 Population in 1890 was．．．．．6，742 OPTIONAL．The sewer bonds due 1909－1914 are subject to cal after 1899
TAX FREE．－All bonds are exempt from taxation．

GRAFTON．－$\left\{\begin{array}{l}\text { W．O．BOYD，Mayor．} \\ \text { S．M．MUSGROVE，Clerk．}\end{array}\right.$
This city is in Taylor County．
West Grafton has recently been annexed to this city；the assessed valuation of West Grafton is about $\$ 400,000$ and the population o the combined places is estimated at 5,000

LOANS－When Due．Total debt．．．．．．．．．．．．．．．．．．．．．$\$ 51,000$ 5s．May $\$ 10,000 \ldots$ ．．．．May 1 BDS－Sinking fund．．．．．．．．．．．．．． 8,000 Subja，\＄10，000．．．．．．Mav 1， 1916 Net debt Feb．11，1897．．43，000 Tax valuation，real ．．．．．．670，597 5 s ，July $\$ 40,000$ July 1914 Total valuation 1896 Subject to call after July 1， 1904 Assessment about 19 actual value Interest is payable at Grafton．Citvtax（per $\$ 1,000$ ）．．．．．．．．．．$\$ 9 \cdot 50$ Bonded debt Feb．11，1897．\＄50，000 City tax（per $\$ 1,000$ ）．．．．．．．．．$\$ 9 \cdot 50$
Population in 1890 was．．．．．． 3,159 Floating debt．

## HUNTINGTON．－This sity is in Cabell Country．

LOANS－When Due．Total debt（last returns）．$\$ 172,000$ 6 s，Oct． $1, \$ 82,000 \ldots .$. Oct． 1,1921 Assessment is $2_{5}$ actual value． 6s，July 1，75，000．．．．．．Oct．1， 1923 SCHOOL BONDS－ 5s，Aug． Subject to call Aug．7， 1901 6 s ，Annu．，$\$ 15,000$ ． Total tax（per $\$ 1,000$ ）＇ $94 . . \$ 22.00$ Population in 1890 was．．．．．10，108 $6 \mathrm{~s}, \frac{\text { Annul，}}{\text {（Subject to call after } 1907 \text { ．}} 1927$
（Subject to call after 1907．）
The school bonds as set out above and included in the total indebted strictly speaking，do not constitute a municipal debt；but the schoo district covers the same territory and embraces the same subjects of taxation as the city．
INTEREST on the 5 per cent school bonds is payable in Hunting－ ton；on all other bonds interest is payable in New York．

JEFFERSON CO．－Gerard D．Moore，Cletk． County seat is Charlestown．

LOANS－When Due． RAILROAD AID BONDS－ 5 s，Abject to eall． 5s，A\＆O，\＄1u6，000． Subject to call．

1903 Possment 3 to actual value． INTEREST is payable in Baltimore and by the County Treasurer． TAX FREE，－All bonds issued by this county are exempt from county，municipal or district taxes，but not from State taxes．

MARTINSBURG．－\｛ WM．T．HENSHAW，Mayor
Martinsburg is the county seat of Berkeley County．
LOANS－When Due． $\left\lvert\, \begin{aligned} & \text { Tax valuation 1896．．．} \$ 2,132,323 \\ & \text { WATER WORKS \＆STREETS－}\end{aligned}\right.$

 （estim．）．．．．．．9，000 INTEREST is payable at National Park Bank in New York and at Nat FREE
AX FREE．－These bonds are exempt from City tax．
DEBT LIMITED by law to $\$ 100,000$ ．

## OHIO CO．－County seat is Wheeling．

| LOANS－When Due． | 0 |
| :---: | :---: |
| $41_{2}$ S，．．．．，$\$ 200,000 \ldots . . .10-30$ yrs． | Taxes，etc．，on hand．．．．．．50，242 |
| $4^{1} 28, \ldots .882,000 \ldots \ldots .5-30$ yrs． | Net debt Aug．，1897．．．．．．．294，758 |
| Bonded debt Aug．，1897．． $\mathbf{\$ 2 8 2 , 0 0 0}^{\text {2 }}$ | Tax valuation 1897．．．．21，500．000 |
| Floating debt．．．．．．．．．．．．．．63，000 | Population in 1890 was．．．．．41，557 |
| COUNTY PROPERTY－The Ohio River Railroad stock；$\$ 100,0$ | county owns（1897）$\$ 20,000$ of of Pittsburg Wheeling \＆Kentucky |
| Railroad stock；\＄300，000 or＇Wh | ing Bridge \＆Terminal Railway |
| stock，and real estate and furnitu | valued at \＄200，000． |

## PARKERSBU

This eity is in Wood County
LOANS-

## When Due

HOSALAL BONDS-
Sept. 1, 1917
Sa, Sept. 1, \$15,000. Sept. 1, 1917
5s, July, $865,000 \ldots .$. July 1, 1914
PARK BONDS, SER. F-
5s, June, \$25,000 June 1, 1916
REFUND, BONDS, SER, B \& D-
6s, F\&A, \$20.000.....Aug. 1,1912


## $\left\{\begin{array}{l}\mathrm{R} \\ \mathrm{W} . \mathrm{H} . \\ \mathrm{F} \\ \text { THOMAS, Mayor. }\end{array}\right.$

5s, Sept. 1, $\$ 15,000$.. 8 ept. 1, 1917 WATER WORKs (REFUNDING)-
540,000 Tnterest payabl Total debt Mar 15 . City Treasury. Water debt (includer) .... $\$ 40,000$ Total valuation $1895-6 . .6,624,542$ Assessment about $L_{2}$ actual value. Total tax (per $\$ 1,000$ ) $\ldots . . \$ 26 \cdot 331_{3}$ popmation in 1896 (est) opulation in 1896 (est.) ... 13,000

WHEELING.- $\left\{\begin{array}{l}\text { J. R. RUTIS, Mayor. } \\ \text { H. WATKINS, Clerk. }\end{array}\right.$
Wheeling is the county seat of Ohio County. As we go to press a ing the entire debt of the elty by is considering the matter of rerund

LOANS- When Due. Eleotric Light Bonds-
 subject to eall after Nov. 1, 1901 $4^{223}$, July, $\$ 30,500$.. July 1, 1924 C8, M\&s, 832,500 UNDINGSubject to call in 10.30 years 5 s , July, $\$ 238,800$....July 1, 1919 42, Nov. $108,100 . . . .$.
Compromise Bonds $^{2}$ $3 \mathrm{~s}, \mathrm{~J} k \mathrm{~d}, \$ 82,000$. Floating debt:
Binking fund.
Net debt Jan. 1, 1897... 644,802 Total valuation $1895, \ldots 23,000,000$ A ssessment about 3 s actual value. Population in 1890 was.....34,522 Population in 1880 was .... 30,737
Population in 1896 (est.) ...40,000

OPTIONAL.-All of the city's bonds are subject to call.
TAX FREE.-Bonds issued by this city are exempt from clty tax

## State of Kentucky.

DEBT, RESOUROES, Etc.
Admitted as a State (Act Feb, 4, 1791)
June 1, 1792
Total area of State (square miles) -
State Capital
40,400

Goy'r (termexp. 6th TBes aft Nov, Elec'n. 98 ) Secretary of State (term exp. 1st Mon. Jan. 1900) Chas, Finley Treasurer (term exp. 1st Mon. Jan. 1900) - George W. Lonz
Legislature meets biennially in even years on the Tuesday following the first Monday in January, and seasions are limited to 60 days exclusive of Sundays and legal holidays.
P. Oh Payable When Duse Oitatand'g

Military bonds, $1866 \ldots . .6$ J \& J June i...... 1005 \$105,000
 Past drie bonds............ . ..... . ......... 2, 6.394

PAR VALUE OF BONDS $-\$ 1,000$ each.
INTEREST on the 6a is payable at Frankfort and in New York, and in the 48 In Now York at the United States National Bank.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement
Tot. bonded debt (exelusive of bonds
A wg. 1,'97. Jan. 6,'96. Feb. 16,'91.
held by the Board of Edncation) $\$ 1,171,394$ \$614,000 $\$ 674,000$ The educatlonal bonds are aot, strictly ppealdug, a debt of the state. semi- annual intereat drawn by them is provided for oite of the reveruie placed to the credit of the sinking fund annually. The amounts are as follows: State bonds, hsued Jan, 1, 1870, \$1,327,000; eonnty bonds, iasned $J_{\text {an }}$. $1885, \$ 374,046 ;$ new school bonds, lasued March 12,
$1892,4606.650$. There was
phere was also outstanding on August 1,1897 , a flonting delbt of
$\$ 1,717,534$; sinking fund, 8360,617 ; net floating debt, $81,350,917$ ASSESSED VALUATION-The State's assessed valuation has been as 1ollown:
Note. - The total equalized valnation for the year 1897 was 8549. Fears. Real Estate. Personal Property. Railroads.
 $\begin{array}{lrr}1889 \ldots \ldots \ldots \ldots . .366,889,977 & 131,533,729 & 40,869,913 \\ 1889 \ldots \ldots \ldots \ldots .361,039,991 & 130,514,198 & 39,863,285 \\ 1887 \ldots \ldots\end{array}$
POPULATION OF STATE -The population of Kentucky bine been $1890 \ldots \ldots . .1,858,635|1860 \ldots \ldots \ldots .1,155,684| 1830 \ldots \ldots \ldots . .687,917$

The proportion of the colored popmation was 16.47 per cent $\ln 1880$ 236,167 in 1860; 222,210 in $1870 ; 271$, 451 in $1880 ;$ and 272,981 in 1890.

## Cities, Counties and Towns IN THE <br> STATE OF KENTUCKY.

For addulional statements nat given in alphabetieal order below, see "Additonat Statements" at end of this slate.

ALLEN COUNTY.-County seat is scottsville.
LOANS
Rathroan Bosps-
When Due
I JeJ, $8200,000$.
Past due
Tnterest payable at scottaville

Equald valuation '97..81,278,822 Atsessment abmat 65 aotual val State ds co, tax (per $\$ 1,000$ ) $9386 \cdot 65$ population in 1890 was.....18, 12,089

BELLEVUE.- $\left\{\begin{array}{l}\text { C. W. NAGEL, Mayor. } \\ \text { CHARLES L. HARRISON, Clerk. }\end{array}\right.$
Bellevue is in Campbell Countr.
LOANS- When Due. $\mid$ Net debt Jan. 1; 1897.... $\$ 72,000$ 6s, Sept., $\$ 5,500$......Sept. 1, 1898 Gs, Sept, \$5,500_....Sept. 1,1898 88, Var., $\$ 79,700, \ldots . . . .$. Various $^{2}$ Assets 13,200 Tax valuation 1896......1,859,675 Total tax (per $\$ 1,000$ ) ...... $\$ 12 \div 50$ Population in 1890 was....... 3,163 Population in 1880 was.......1,460 Population in 1895 (est.) ......5,200 OPTIONAL-The eity's bonds are subjeet to call before maturity. TAX FREE. - All bonds issued by the eity are exempt from taxation.

## CALDWELL CO. <br> -R. B. Ratliff, Treasurer.

 County seat is Princeton.LOANS.- When Due:
(188, B78.000
, 1, Due. 6 s Mas, $\$ 78,000$. March 1, 1902 Bonded debt Jan. 1, $1897 . \$ 100,000$ Interest is payablo in Princeton. Equal'd valuation 1897.2,583,151

Tax valuation, real ... $\$ 1,986,595$ $\begin{array}{ll}\text { Taxvaluation, personal } & 1,154,528 \\ \text { Total valuation } & 1896.1 \\ 3 & 141,123\end{array}$ State \& Co, tax (per \$1,000) $\$ 17.00$ Population in 1890 was....13,186 Population in 1880 was ....11,282
Population in 1897 is.....14,201

## CHRISTIAN CO.-Mc. J. DAvis, Sheriff.

County seat is Hopkinsville.
$\qquad$
REFUSDING Bonds-
5s, \$100,000.........July 1, 1917 nterest payable at City Bank, Hopkinsvile, Ky.

Total debt Sept. 1, 1897.. $\$ 100,000$ Tax rate (per $\$ 1,000$ ) 1897 89, $\$ 8.50$ Pox rate (per $\$ 1,000$ 1897... 1890 Population in 1880 was.....31, 31,688 Hopknavile,

CLARK COUNTY.-County seat is Winchester.

LOANS- When Due. Total debt, Feb, 15, '97... $\$ 139,000$ R, Limitan Ain BosDs| TURNPIKE BoNDS- |
| :--- | :--- | $68, \mathrm{~J} \& J, \$ 81,000 \ldots \quad 1907$ Population in 1880 was.......12,115 INTEREST is payable at Winchester.

## COVINGTON.-\{ $\begin{aligned} & \text { JOBEPH L, RHINOCK, Mayo } \\ & \text { WM, F, TAYLOR, Auditor. }\end{aligned}$

This olty is in Kenton County.

LOANS- When Due LOANS- BREN When Dre. ASPRALT BoNDS-- Pea (Part due yearly.) 1003 4e, F\&A, 3145,000 .... Aug. 1, 1931
BRICK $80 \times 0$. 58, Feb. $1,86,700 \ldots . .$. Ten years 58, Feb. $1,86,700 \ldots . . . . . . T e n ~ y e a r 8 ~$
$58, ~ F e b . ~ 1, ~ 8,100 \ldots . . . . T e n ~ y e a r s ~$ Bridas BoND8-............. 1,1926 CABEAERS JODGMENT BOND $4 s$, M\&s, $8121,600 \ldots .$. Mar. 1, 1933 Cov. W. Cov. de LuD. Hrorway-
43, FdeA, $\$ 7.900$ 43, F\&A, $\$ 7,900 \ldots .$. Aug. 1, 1923 Floativg Deert Bonis
88, JdJJ, $878,000 \ldots .$. July 1, 1899 FUNDISG BoNDS- Ang, 1, 1920 5s, F\&A, $8304,000 \ldots$ An

REDEMPTION BONDS 4s, F\&A, $\$ 76,800 \ldots$ Aug. 1, 1920 subject to calligio. 1920 R, F\&EA, $\$ 119,300 \ldots$ Ang, 1, 1922 R1segevorr \& W ATER WORK8 BDs.4s, J\&J, $\$ 523,500 \ldots \ldots$. Jan. 1,1927
 $48, J d J, 111,000 \ldots .$. July 1,1980 REFUNDING BONDS-
$48, \mathrm{~J} \& J, 851,300 \ldots \ldots . . \mathrm{July} 1,1934$ Sewer Bonds -
5, F\&A, 857,000 ...... Elght years schoor (Part due yearly.)
48, JdeJ, 820,000 .......July 1, 1905

 INTEREST on the 8 per cent bonds, on the 5 per cent asphalt bonds, and Lad. highway 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 oity against the same, and the water delot at dates mentioned.
Total bonded debt.... Jan. 1, '97. Jan. 1, '96. Jan, 1, '95. Jan. 1, '94. Sinking funds.

Net bonded debt. $82,293,922$

| $\$ 2,390,700$ | $\$ 2,364,100$ |
| ---: | ---: |
| $\ldots \ldots \ldots \ldots$ | 33,000 |

$\begin{array}{r}19,000 \\ \hline\end{array}$
Water dbt. Inel. above $\$ 1,229,400$
$\$ 2,381,100$ 82,367,600 ASSESSED VALUATION.-The city's assessed valuation and tax


Personal
Total Assessed Tax Rate

|  |  | Personal | Total Assessed | Tax Rate |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Real Estate. | Property. | Valwation. | per 81 |
|  |  |  | \$22,756,075 |  |
| 1896 |  |  | 20,386,450 | 24.75 |
| 1895. | \$16,909,875 | \$3,297,550 | 20,207,425 |  |
| 1894. | 19,000,000 | 4,000,000 | 23,000,000 | $24 \cdot 75$ |
| 1893 | 15,000,000 | 4,000,000 | 19,000,000 | $27 \cdot 52$ |
| 1890 |  |  |  | 24.95 |
| 1889 | 14,344,607 | 2,263,275 | $16,607,882$ |  |

1888 (abon 2,263,275 16,607,882 proper, $\$ 20$; total, $\$ 26 \cdot 25$. Property is assessed at aboutactual value. POPULATION in 1890 was 37,371; in 1880 it was 29,720 ; in 1897
estimated) 45,000 . (estimated) 45,000.

DAYTON, $\left\{\begin{array}{l}\text { OHAS, A, BIRD, Mayor, } \\ \text { C, B, HAYWARD, City Clerk. }\end{array}\right.$
Dayton is in Campbell County.
$\qquad$
68, F \& A, $\$ 99,449 . . . A u g$. 1, 1915 subject to call at any time. *STREET IMPROVEMLENT BONDSBa, semi-an. $899,449 \ldots . .$. ten years Total debt Jan. 1, 1897.. \$134,000
*These bonds are payable by special assessment, and the city has the right to redeem any of them upon payment of one year's interest.
TAX FREE-The bonds are all exempt from dity tax.
INTEREST on the refunding bonds is payable at the First National street improvement bonds at the German National Bank, Newport.
FRANKFORT.-Ira Julian, Mayor.
This is the capital of the state and the county seat of Franklin County The elty is at present undertaking to float $\$ 130,000$ i per cent bond isques belo waject to oall after issues below.

LOANS－
BRIDGE BONDS－

- M\＆\＆，$\$ 50,000$ Subject to call subject to call．

When Due． ．July 1， 1923 6 s ，J\＆\＆J，$\$ 25,000 \ldots$
$a$ SCHOOL BONDS 68，J\＆J，$\$ 10,000 \ldots .$. ＊July 1,1904 $a$ SEWER BONDS－．．．July 1,1906 6s J\＆J，$\$ 10,000 \ldots .$. July 1,1906 Total debt Aug．1，1897．$\$ 316,000$ Tax valuation 1896 ．．．．．．3，210，495 Real valuation（est．）$\quad .5,000,000$
 A verage echoel tax．．．．．．$\quad 1.00$ Population in 1890 was．．．．．． 7,892
Population in 1880 was．．．．．6，958 Population in 1897 （est．）．．．10，000

6s，J\＆J， $10,000 \ldots \ldots . . J u n e ~ 15,1906$ 6s，J\＆J， $10,000 \ldots{ }^{*}$ Jan．1， 1911 $b$ KENTUCKY MidLand RR．AID－ 6s，F\＆A，$\$ 100,000 \ldots$ Aug．1， 1918 $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 50,000 \ldots . .{ }^{\star}$ July 1,1905 $a \$ 500$ each．$b \$ 1,000$ each
＊These loans are held by the sinking fund for the benefit of the school fund；principal is not payable and interest is used for the support of the publie schools
theky Midis debt the city owns gas bonds，face value $\$ 40,000$ ，Ken－ Midi Midland preferred stock，face value $\$ 100,000$ and Kentucky and first mortgage 6 per cent bonds $\$ 110,000$
INTEREST on the $\$ 11,000$ of school bonds is payable at the Farmers Bank；on the $\$ 25,000$ of funding bonds，the $\$ 19,500$ of funding bonds， on all other bonds at the Bank of Kentucky

## FRANKLIN CO．－County seat is Frankfort

LOANS－When Due $\mid$ Equal＇d valuation 1897．$\$ 5,673,788$ RAILROAD AID Bonds－ 5s，．．．．，\＄150，000．．．．．．．
5s，．．．． $862,000 \ldots \ldots \ldots \ldots$
Real valuation（est．）．．．．12，000，000
Population in 1880 was ．．．．18．699
Population in 1897 （est．）．．．24，000

GRANT COUNTY．－－D．C．Points，Treasurer． County seat is Williamstown．

LOANS－
$68, \mathrm{~J} \& J, \$ 30,000 \ldots 10 \mathrm{yrs}$ ．from date $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 30,000.10 \mathrm{yrs}$ ．from
8ubject to call at any time．
Subject to call at an
TURNPIKE BONDS－
6 s ，J\＆J，$\$ 41,600.10 \mathrm{yrs}$ from date 6s，J\＆J． $17,000 \ldots$ ．．．Aug． 10,1906 $6 \mathrm{~s}, \mathrm{~J} \& J, 17,000 \ldots .$. Aug． 10,1906
Int＇st payable at Co．Treas．office． Bonded debt Jan．1，1897．\＄88，600 Sinking fund

## GR A YSON CO．－John E．Stone，Treas．

County seat is Litehfield．

$$
\begin{aligned}
& \text { LOANS- }
\end{aligned}
$$ 68，J\＆J，$\} \$ 43,600 \ldots . . .\{1905$ 68，A\＆O ，\＆ $4,60 . . . .$. ？\＆ 1906 Bonded debt Jan．1，1897．$\$ 43.600$ Floating debt．．．．．．．．．．．6，400 Total debt Jan． $1,1897 \ldots . .50,50,000$

Net deht Jan．1，1897．．．．$\$ 86,600$ Tax valuation 1897．．．．．．．2，935，995 ，$, 500,000$ Tax valuation，personal．1，500，000 Assel valuation 1896．．．．4，000，000 Assessment is 70 p ．c．actual value． State tax（per $\$ 1,000$ ）．．．．．．．．$\$ 4 \cdot 25$ County tax（per $\$ 1,000$ ）．．．．．． $5 \cdot 00$ Population in 1890 was．．．．．12，671 Population in 1897 （est．）．．．13，000

GREEN COUNTY．－H．T．Larimore，Clerk County Court．

## County seat is Greensburgh．

$\qquad$ When Due． s，．．．．．$\$ 244,000$ ．．．．．．．．．Past due Bonded debt Feb．1，1897． 2444,900 Tax valuation，real．．．．．．．738，949 Tax valuation，personal．．214，577

## HARRISON CO．－I．N．Lair，Treasurer

County seat is Cynthiana．
$\qquad$
LOANS－ $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 52,000$

1902， 1907 DITRMARY Bo each year
$6 \mathrm{~s}, \mathrm{M} \& \mathrm{~N}, \$ 16,000 \ldots\{$ May， 1895

## HOPKINSVILLE． Hopkinsville is in Christian Co．

 LOANS－When Due．
$\qquad$ 5s，AdO，$\$ 109,000$ ．．．．Oct．1， 1921 Total debt Jan．1，1897 Oct．1， 1901 Tax valuation，real．．．．．\＄1，538，756 Tax valuation，personal 694,808
INTEREST is payable by Messrs．Latham，Alexander \＆Co．，New
TAX FREE．－All of the bonds are exempt from city tax．
LEXINGTON．－\｛ $\begin{aligned} & \text { J．B．SIMRALL，Mayor．} \\ & \text { L．} \mathrm{E} . \\ & \text { PEARCE，Auditor．}\end{aligned}$ This city is in Fayette County．

## LOANS－

When Due
Bhick street bonds
$6 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 5,000 \ldots \mathrm{May} 20,1901$ $6 \mathrm{~s}, \quad$ A\＆O， 2,469 ．．．．．．．．．ct． 1,1932 FUNDN， 7,570 ．．．．Nov．1， 1934 5s．F\＆A BONDS REFUNDING BONDS
${ }_{41} 1_{2} 8$ ，F\＆A A
 ${ }_{41} 1_{28}$ ，J\＆D，$\quad 81,000$ ．．June 1， 1933 48，J\＆J， 25,000 Jan． 10,1935

Rammoad－Aid Bonds－
$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{D}, \$ 100,000 \ldots J u n e ~ 1,1918$
 SCHOOL BUILDING BONDS 5s，A\＆O，$\$ 30,000 \ldots . . . A p r, 1,1918$ Bonded debt Jan．1，97．$\$ 689,305$ Assessm＇t bonds（add＇i）． 224,475 Tax valuation 1897．．．．．14，762，019 Assessment is $1_{2}$ actual value． City tax（per $\$ 1,000$ ）， $1897 \ldots 12.00$
Population 1890 was．．．． Population 1897 （estim＇d）．．．．30，000位 Assessment is $65 \%$ of actual value City \＆sch tax（per 1,000 ．．． 9.00 Population in 1890 was Population in 1896 （est．）．．．．．8，000 Population in 1896 （est．）．．．．．．8，000 Floating debt．．．．．．，$\quad$ ．．$\$ 27,000$ Equal＇d valuat＇n＇ $897 \ldots . .6,123,424$ Assessment about $3_{4}$ actual value Popud Co．tax（per M．）＇97．$\$ 10 \cdot 00$ Population in 1897 （est．）．．． 20,000
F．W．Dabney，Mayor
W．DABMEX，Major．

INTEREST on the funding and road－aid bonds due 1918 is pargle in as bonds due in 1920 and 1932，on the school building bonds and special assessment bonds，at Lexington

## 64

MERCER COUN
Bonds have been declared invalid by the United States Court
MIDDLESBOROUGH．－Geo．W．Albrutt， ＇I＇reasurer．
Bell County．
FUNDING BONDS－
When Due． A\＆O，\＄35，000． General Bonds－Apr．1， 1906 6 s ，semi－an．．\＄150，000．Apr．1， 1921 Bond＇d debt Aug．，1897．．$\$ 185,000$ Floating debt

TAX FREE．－All the bonds issued by this city are exempt from
MONTGOMERY CO．－H．R．French，Treas． County seat is Mt．Sterling．
LOANS－When Due．
6s，J\＆J，$\$ 6,000$ ．
6s，J\＆J．\＄73，000 ．．．．．．．．．Jan．， 1903 （Subject to cali 1903．） Total debt July 1，＇97．．．．\＄86，000
INTEREST on railroad bonds is pavable in New York at Bank of America；on other bonds at Mount Sterling，Ky

## MUHLENBERG CO．－County seat is Greenville．

 LOANS－Sinking funds．．．．．．．．．．$\$ 10,000$



NEWPORT．－ $\begin{gathered}\text { EDWARD BILTZ，Mayor．} \\ \text { JOHA ZOLLER，a uditor．}\end{gathered}$ Newport is in Campbell County
LOANS－When Due．Street Improvemest－
5s，J\＆VJ，\＄377．004．．．．．．．．．．．．．．．． 1911 ELOOD BONDS
5s，J\＆J， $850,000$.
58，Ad心0， 852,500
SE，ABLIC LANDIKG BoNve－
88，Aug．， $85,000 \ldots . .$. REDBMPTIOS BOSDY－ 5 s ．J KJ，$\$ 81,500$ ．
55，E\＆A，$\$ 10,000$

## OWEN COUNTY．－W．P．Swope，Clerk，

County seat is Owenton

## LOANS－

58, M\＆8，S101，000
．
REEOXD BEIDGE \＆TDeypike－
64，F\＆A，$\$ 30,000$ ．．．．．Feb．1， 1917 Bonded debt July 1，1897． 8131,000

Populution in $1897 \ldots \quad 17.652$
INTEREST is payable at the U．S．Natlonal Bank，Now York City．
TAX FREE－Bonds axe all exexpt from taxation．

This is the county seat of Daviess County．
LOANS－
When Diee $\mid$ Sinkiog fund．
M N ₹ 27 Boros
Nov．1． 1919
4，MikN， 867,500
Interest is payable at $O$ wenahoro．
Bonded debt Jan． 1,1897 （ 867,500
Floating debt．
Total debt．．．．
7,184
74,634
Tar valun．1． 1397. 85,211 Anealion 1896 ．．．．．．4，903，147 City tax（per $\$ 1,000$ ）．．．tual value Population 1890 was Popmlation 1897 （eat．）．．．．．．．．15，000

PA DUCAH．－\｛ $\begin{aligned} & \text { D．A．YEIser，Mayor．}\end{aligned}$
This is the cousuty seat of Mocracken County．As an offect to the bonded debt，the city owned in July．1897，Fatiroad stock of the par
value of $\$ 220,000$ ．

## LOANS－

5，F\＆A． 820,000 ．W．R．R．-1 Due
CH，\＆T ${ }^{2} 20,000$ ．．．．Aug． 1,1903
41 At．J\＆D，\＄100，000．．．Dee．1， 1918
Subleet to call after 1898.
City Hall

6，JdeJ，$\$ 45,000$ ．．．．．July 1， 1915

，42s，$\$ 66,000$ ．．．．．．．．．．
P．T．\＆A．R．R．S．AkO， 8100,000 ．．．．．Oct．1， 1920 42，J\＆J，$\$ 2,400$ ．．．．．．．July 1,1009 4s，JdeJ， 1,600 ．．．．．Jan 10 ， 1914 Ronded debt June 1，＇97，$\$ 339,000$ Tax valuation $1896 \ldots . . .6,565,995$ Asessament about as actual yaine． City tax（per 81,000 ） $96 . \ldots \$ 12.00$ Popuation in 1890 was ．．．．12，797
Popriation in 1895 was．．．．20，206

L．outs to Paducale 4 las la payable in
INTEREST on the Chleago 8t，Louis te Pad
New York City；on all other bonds in Padncah．

PARIS．－W，L．YERKES，MaYor
GEO．B．ALEXANDER，Treaaurer．
hia is the County seat of Bourbon Comuty．
LOANS．－When Due．Bonded debt Feb，1，＇97．．$\$ 71,000$
 subjeet to call atter 5 years．sinking frant． 18.750
school Brownd－
53, Mdes， $825,000 \ldots . .8 e \mathrm{pt} .1,1912$
Intereat is payable in New York． tax Fatnation $1896 . . . .2,656,488$ Assenament is $\frac{3}{}$ goctunal value． City tax（per $\$ 1,000$ ）．．．．．．．．．$\$ 12$ ． Population in 1890 was．．．．．． 4,219

PENDLETON CO．－C．H Lee，Jk．，Treasurer． Cornty seat is Falmouth．
$\qquad$ 5s，J\＆J， 875,000 ． 68，J．J． 820.009 － 68，JeS．$\$ 20,000$ ． 64, Jitd， $15,000$. 69, ded， $15,000$.

When Due． July 1， 1912

July 1，1908 July 1， 1898 | .$J u l y$ |
| :---: |
| ．July |
| B， | 1904

58，JikJ，$\$ 40,000$ ．．．．．．．July 1， 1910 Total debt Feb，1，1897．．$\$ 168,000$ Slnking fond．．．．．．．．．．．．．．．． 12,000
Net debt Feb．1， $1897 . . .2,000$ Equal＇d valuation，1897．．3，685，470 Asseasment is 10 actanl Falue．
Population in 1890 was．．．．． 16.346

FaITEREST on the 6 per cent turnpike honds due 1906 is payable at Famouth ：on the fondiug bonds at the Chase National Bank，N．Y．；

## SCOTT COUNTY．－D．P．Ewing，Treasurer．

 County seat is Georgetown．
## Coursty bonds， 5 be．．．．．．．． sulyjeet to eail．

 8116，000 116,000Fonded debt Jnly $1,{ }^{\text {Flonting del．}}$
Flometing debt．
Total debt
Net debt July 1，1897．．．． Tax valnation，real．．．．． $6,956,839$
Talimation，permomais1，346，810 123，000 Etate \＆co．tax 1896 \＆1．．．000 8，303，649 5，000 Popalation in 1490 was． 16,546

## SHELBY COUNTY．－Conants seat ts smelborille





SPENCER COUNTY．－County seat is Taylorsville．
LOANS－When Due．Total debt（last returns）$\$ 160,000$ 6s， 1 ENTY BOXDS－ 1896,11 Equal＇ed valuat＇n 1897．1， $1,720,056$
 INTEREST is payable at United States Nat．Bank in N．Y．City．
WOODFORD CO．－JAMes W．Smith，Treas．
County seat is Versailles．
LOANS－When Due．｜Tax valuation，personal $\$ 2,308,825$ Ws，M\＆S，$\$ 45,000$ ．Sept，5， 1919
 Ss，AdO， $5,000 \ldots . . .00 t$. Total debt Sept． 1,1897 St．$\$ 1897$ Tax valuation $1897 \ldots$. ．8，139，932 Tax valuation，real．．．．．． $6,108,010$ Total valuation 1896．．． $8,416,835$ Assessment same as actual value．
State tax（per $\$ 1.010$ ） County tax（per $\$ 1,000$ ） Population in 1890 was．．．． 12,380 Population in 1880 was．．．．．11，800

INTEREST on Versailles \＆M．Ry．bonds is payable in New York；on other bonds at Louisville，KY．

## ADDITIONAL STATEMENTS．

In the table below we give statistics regarding several minor civil divi－ slous in the State of Kentncky which have reported an indebtedness of over $\$ 10,000$ and which are not represented among the foregoing
detalled reports． detalled reports．

|  |  | Int． | Assessrd |  |
| :---: | :---: | :---: | :---: | :---: |
| Place． | Total Debt． | Reate． | Valuation． | Populat＇n |
| Ashland，Boyd Co | \＄42，000 | 5 | \＄3，017，000（＇94） | ）4，195 |
| Boyd Co． | 45，000 |  | 4，160，271（＇97） | ） 14,033 |
| Ludlow，Kenton | 72，700 |  | 1，406，606（＇95） | ）4，000 |
| Lyon Co | 75，000 | 687 | 1．368，843（＇95） | 7，628 |
| Warren Co | 72，000 | $5 \& 6$ | 8，319，550（＇97） | ， 30,158 |

## State of Tennessee．

ITS

## DEBT，RESOURCES，ETc．

Organized as a Territory（Act May 26，1790）
May， 261790 Admitted as a State（Act June 1，1796） June 1， 1796

Governor（term expires Jan．15，1899）－Rohert L．Taylor Secretary of State（term exp．Feb．12＊，1899）－Wm．S．Morgan Treasurer（term expires Feb，1＊，1899） E．B．Craig Comptroller（term expires Feb，1，1899） 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 oflice shall be computed from the 15 th of January but these offlelals being elected by the Legislature are usually

The debt on which the State is paying interest is as follows．Th State recently negotiated a temporary loan for $\$ 350,000$ ，payable in February and March，1898：

LOANS－$\quad$ Interest． Then Principal． Redemption 4 A \＆O Oct．1， 1907 \＄469，000 New settlement bonds（sub－
ject to call at 100）．．．．．．．． Penitentiary bonds．
…．．．．．．．． 3 J \＆J July 1． 1913 13，666，900
 Old bonds and certfs．of in－
diebtedneas held by state
5861896 to 1914 676．000
PAR VALUE OF BONDS，－Settiement 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 September， 1897.
Total interest－hearinc debt
Estimated amount of bonds yet to be funded
940,000
ASSESSED VALUATION．－The following statement shows the character and valnation of all taxable property in the State，the average value of lands，and the State tax levy for a series of years ：


POP $150,245,178-50,039,406 \quad 11,108,826-225,392,410$
POPULATION OF STATE，－The population of Tennessee has been as follows in the years named．
$1890 \ldots \ldots .1,767,518|1860 \ldots \ldots . .1,109,801| 1830 \ldots \ldots . . \mid 681,904$

The proportion of the colored population was $26 \cdot 14$ per cont in 1880 and 24.57 per cent in 1890．In number blacks were 245，881 in 1850； 283，019 in 860；322，331 in 1870；403，151 in 1880；434，300 in 1890 ．

Cities, Counties and Towns
in the

## STATE OF TENNESSEE.

BLOUNT COUNTY.-W. A. Dunlop, Trus. County seat is Marysville.
LOANS- When Due.
RAmROADAid BONDS-
Subject to call.
Int'st payable in Marysville. Tenn.
Total debt Jan. 1, 1897.... $\$ 40,000$
Tax valuation, real..... \$2,341,783 Tax valuation, personal. 207,565 Assessment about $2_{3}$ actual value. Total tax (per $\$ 1,000$ ) ...... $\$ 18.50$ Population in 1890 was......17,589

BRISTOL.- $\left\{\begin{array}{l}\text { JOHN } \\ \text { O. ANDERSON, Mayor }\end{array}\right.$
Bristol is in Sullivan County.
LOANS- When Due. 6s, g., J\&D, $\$ 10,000$..Dec. 1, 1921 UNDING BONDS6s, M\&S, \$4,933.......Mar. 1, 1900 MARKET HOUSE BONDS- 1925 6s, g., J\&D, \$10,000..Dec. 1, 1921 RAMLROAD AID BONDS$6 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, \$ 40,000 \ldots \ldots$ Aug. 5,1912 6 s. J\&J, $25,000 \ldots . . . \mathrm{July} 1,1920$
School 6s, g., J\&J, \$12,000...July 1, 1922 Population in 1880 was......1,647 TAX FREE.-All of the city's bonds are exempt from taxation.
CHATTANOOGA.-GEo. W. Onhs, Mayor. Chattanooga is the County seat of Hamilton County.
 6s, M\&S, $\$ 100,000 .$. Sept. 1,1900 FUNDING Bonds
6s, June, $\$ 81,000$....June 1, 1911
Street Improvement bonds$6 \mathrm{~s}, \mathrm{~g}$. J\&J, $\$ 25,000$...July 1, 192 Bonded debt Jan 1, 97 . 1 11,000 (City has no water debt.) Floating debt 12,000 Total debt Jan. 1, 1897.... 193,000 Total valuation 1896..... 800,000 Assessment is $11_{3}$ actual value. Total tax (per 81,000 )....... $\$ 29.00$
Population in 1890 was....3,
Pow Population in 1880 wa

JOHNSON CITY.-Washington County.
 6s, M\&N, $\$ 75,000 \ldots$ May 1,1910 Assessment is ${ }_{5}{ }_{5}$ actual value.


* Johnson City bonds to the amount of $\$ 75,000$, issued to the Charleston Cincınnati \& Chicago Railroad Company, have been declared invalio by the Tennessee courts. The town's clain was that the bonds did not conform to the statutes governing their issue and that the railroad company 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.-G. L. Maloney, Co. Judge.
LOANS- When Due. Bonded deb̌ July 1,'97. $\$ 432,624$ Rallroad Bonds6s. semi-a., $\$ 193,900.1899$ to 1924 5 s , A BGE BOND-
$\qquad$ $5 \mathrm{~s}, \mathrm{~A} \& 0,25,000 \ldots$ April 1, 1906 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \quad 35,000 \ldots$. April 1, 1911 5 s, A\&O, $45,000 \ldots .$. April 1, 1921
$5 \mathrm{~s}, \mathrm{~A} \& 0,55,000 \ldots$ A pril 1,1926 5s, A\&O, $55,000 \ldots$.... April 1, 1926
BRIDGE WARRANTS-1,' $98,99,{ }^{\prime} 00$ 6s. Ann., \$23,723. Feb.1,'98,'99,'00
Payable at option of County Court.

## KNOXVILIE.-\{ $\left\{\begin{array}{l}\text { S. G. HEISKELL, Mayor } \\ J, ~ A . ~ M C M I L I ~\end{array}\right.$

Knoxville is the county seat of Knox County. At a recent election the people of Knoxville, North Knoxville and west Knoxville voted in favor of consolidation. The 1 opulation of "Greater Knoxville" will be about 40,000 .
LOANS- When Due. LOANS K. W. RATLROAD BOND Due.

 6s. S., 95,000, g............. 1917 Tax valuation, real..... 7,965,059 $5 \mathrm{~s} . \mathrm{A} \& 0, \$ 50,000 \ldots . . .1907-1927$ |Total valuation $1896 \ldots . .19,747,553$ (Part due everv 10 yrs. on Apr.1.) Assessment about $l_{3}$ actual value. $4 \mathrm{~s}, \mathrm{~g} ., \quad 34,000, \mathrm{~g} . . . . . . . . .1920 \mid$ Total tax (per $\$ 1,000$ ) ....... $\$ 23.40$ Improvement BondsPopulation'90 (localcensus) 27,709
$5 \mathrm{~s}, \mathrm{~A} \& 0, \$ 500,000 \ldots .$. Oct. 1,1921 Floating deb

79,372 Total debt.
Tax valuation, real....... 18.088,882 Tax valuation, personal $2,444,377$ Assessment about $2_{3}$ actulul volue State \& Co. tax (per M.),' $97 . \$ 12 \cdot 27$ Population in 1890 was.....59,557 Population in 1897 (est.)...65,000

The city owns $\$ 275,000$ Knoxville Southern stock
TAX FREE. - Bonds due 1906 are free from taxation.
LAUDERDALE CO.-J. E. PALMER, Trustee. County seat is Ripley.
LOANS When Due. $\mid$ Total debt Apr. 1, 1897 .- $\$ 30,000$ RAILROAD AID BONDS-
6s, Apr. $1, \$ 30,000 \ldots .$. Apr. 1, 1898 6s, Apr. 1, $\$ 30,000 \ldots .$. Apr. 1, 1898
(Equal install. yr.) to Apr. 1,1902 (Equal install. yr.) to Apr. 1,1902 on 30 days notice. All subject to call on 60 days' notice. tar valuation 1896.....2,341,804 Assessment about 23 actual value. Population in 1890 was Population in 1880 was.... 14,918 Population in 1895 (est.)...20,000 Int. at Bk. of Commerce. Memphis.
TAX FREE.-All bonds of this county are exempt from taxation.

MARSHALL CO.-W. T.. WaLLACE, Clerk.
County seat is Lewisburgh.
LOANS- When Due |Sinking fund $\$ 12,000$ 6s, Mar., $\$ 21,000, \ldots .$. Mar. 1, 1914 Subject to call at any time. $5 \mathrm{~s}, \mathrm{Mar} ., \$ 25,000$......Mar. 1, 1914 Subject to call after Mar. 1, 1900 Interest is payable at Lewisburgh. Net debt Feb. 1, 1897..... 312,000 HAMILTON CO.-SETH M. WaLker, Co. Judge County seat is Chattanooga.

## LOANS-

When Due. s. A\&O, $\$ 200,000$
s, A\&DING BoNDS- $\$ 150,000$
s, Adal A, $150,000 \ldots$...Apr. 1, 1905 Interest is payable in New York.

Tax valuation $1897 \ldots \$ 20,500,000$ Assessment is $3_{5}$ actual value. Population in 1890 was.... 53,482 Population in 1890 was.... 53,482 Population in 1896 (est.)....55,000

## HARRIMAN.-

This city is in Roane County.
LOANS- When Due. $6 \mathrm{~s}, \mathrm{~F} \& A, \$ 110,000$ LIGHT, ETC.Subject to call after Aug. 1, 1903 Floating debt.............. \$15,000 Total debt (last returns). 125,000
 INTEREST is payable at Lincoln National Bank, New York.

## HA Y WOOD CO.-County seat is Brownsville.

LOANS-
 $\begin{array}{ll}\text { Total debt Feb. 15, 1897. } \$ 123,000 & \text { Population in } 1890 \text { was.....23,558 } \\ \text { Population in } 1880 \text { was.....26,053 } \\ \text { Tax valuation 1895.....2,522,224 } & \text { Population in 1895 was....27,345 }\end{array}$

JACKSON.-J. A. Greer, Chairman Finance Committee
This city is in Madison County. Jackson owns its water-works plant valued
$\$ 9,000$.

## LOANS- When Due. Water Works Bonds-

 6s, .... $\$ 55,000 \ldots . . . . . . . . . . .1921$ 6s, ........ $\$ 100,000 \ldots . . . . . . .$. SCHOOL BONDS-
$5 \mathrm{~s}, \mathrm{~F} \& A, \$ 20,000$ 5s, F\&A, $\$ 20,000 \ldots .$. Aug. 1, 1917 TENN. MID. Ry. BONDS-


Amount. Assessment is 23 actual val
Estimat'd real valuat'n. $\$ 5,000,000$ County toer $\$ 1,000$........... $\$ 0.00$ ity tax (per $\$ 1,000$ ) Population, '95, (local est.)...4,500 pulation in 1895 wa e ane 1915 and the stamped Flippins are $\$ 1,000$ each. INTEREST-Interest is payable in New York and Memphis. The Flippin bonds carry tax-receivable coupons.
FREEDOM FROM TAXATION.-All the bonds are free from local
TOTAL DEBT ETC.-The city's total debt at the date of our last returns was $\$ 3,102,800$; sinking fund, $\$ 11,300$; net debt, $\$ 3,091,500$. An annual tax or $\$ 1.00$ per $\$ 1,000$ is levied for the retirement of
the bonds. A tax sufficient to meet the interest on bonds is also the bonds.

## required by law

The funding act of 1883 provides that every part thereof shall be considered a contract between the State, the Iaxing District and the shall be modified while the bonds remain outstanding.
ASSESSED VALUATION.-The assessed valuation and tax rate value:

|  |  | Personal Property. | Tol. Assessed Talucation. | Rate of tax per $\$ 1.000$ |
| :---: | :---: | :---: | :---: | :---: |
| 1894. | \$27,282,302 | \$8,212,375 | \$35.494,677 | ¢ \$26.80 |
|  | 30,010,210 | 9,627,740 | 39,637,950 | 17.50 |
| 1890 | 32,731,850 | 10,452,080 | 43,183,930 | 25.30 |
| 1870 |  | 10,452,080 | 24,783,190 | 25 |

MORRISTOWN.-\{ \{J. F. Goodson. Mayor.
Morristown is in Hamblen County.
LOANS-
1\&5, HOUSE-
STREET BONDS
6s, M\&8, 810,000 .
subject to call.
(Subject to call.)
WATER WORK BOND-
6s, ..... $\$ 40,000 \ldots$ July 15,1925
INTEREST on sohool house bonds is payable at the Hanover Nat Bank, New York; on street bonds at Morristown.

NASHVILLE - $\begin{aligned} & \text { WM. M. McCARTHY, Mayor }\end{aligned}$
Nashville is the capital of the state and the county seat of Davidson County.
LOANS-
When Due. LOANS-

5 L2S, A\&E BOMDS-
CEATVNMTAL BONDS
HAY MCiBket Bosds-
58, M\&S, $\quad=50,000$......Mar.. 1922
IMPROVEMENT BONDS 1892,1922
4128, JK.J $\$ 160,000 \ldots$ July 1, 1922
OLD CITY Bosps
$68, J \& J, \$ 21,700$ and 1881 , ete.
68, Jks, $68,500 \ldots . . . . .$. Past due
68, J\&J, $68,500 . . . . . . . . J n l y, ~ 1899$
dis, JkJ, 71,300 ……....July, 1899
03. J\&EN, 75,000......

68, J\&J, 886,000 .........July, 1903
July, 1905
demption.
INTEREST is payable in New York and Nashwille-in New York by
TAX FREE, - All bonds lasued by this eity are exempt from city tax. TOTAL DEBT, SINKING FUNDS, ETC. -The eity's bonded debt on The city has no tloating debt or sinking fund
WATER WORKS. - The elty owns its whter works, on which it has expended $\$ 1,500,000$; the gross receipts for the year ending Jan. 1 , 1896, were 8124,665 and tho disbursementa 856,765 . By act of Lagisthe payment of interest on the water bonds.
DEBT LIMITATION. - The elt''s charter forbtd loans to railroads
ASSESSED VALUATION.-The eity's assessed valuation and tax rate have been as follows

| Tears. | Real. | Personal. | Total. | Tax Raised. |
| :---: | :---: | :---: | :---: | :---: |
| 1896 | 28,496,87 | \$7,168,900 | \$35, 665 , 770 | \$531,314 |
| 1895 | 28,261,447 | 6,809,000 | 35,072,475 | 5222456 |
| 1894 | 29,128,600 | 5,871,350 | 34,999,950 | 521,364 |
| 1893 | 30,194,650 | 7,326,850 | 37,521,500 | 559,059 |
| 1890 | 24,079,400 | 9,486,325 | 33,565,725 | 500,010 |
| 1888 | 20,236,700 | 8,391,750 | 28,628,456 | 426,537 |
| 1881 |  |  | 15,249,575 |  |

$\$$ The asaesament la about was ${ }^{2} g$ actual value. The city tax rate (per \$1,000) ia 1806 was \$15.00.
POPULATION in 1890 Was 76,168 ; in 1880 was 43,350; in 1870

## NORTH KNOXVILLE.-

This town is in Knox County, adjoining the City of Knoxville, and is about to be consolldated with thie latter city.
LOANS- Whers Duce. |Total valuation 1894... $\$ 1,300,000$ 58, MhS, $\$ 100,000 . . . . .8$. 8 pt., 1919 Asearm't is about $\Sigma_{y}$ actual value Total debt (last retimns). \$100,000 INTEREST is payable at the Chemical National Bank, New York.
TAX FREE.-The bonds of this town are exempt from taxation.
PARIS.-This city is in Henry County.

| LOANS- When Due. | Tax valuation $1893, \ldots . .8556,000$ |
| :--- | :--- | :--- |
| Wax rate (Der $\$ 1,000$..... 4.50 |  |

$58, \ldots . . .832,000 . . . .20$ years
Interest parable in New York. Population in 1890 w Population in 1880 was...... 1,767
Total debt (lant returns) . $\$ 47,000$
Population in 1895 (estim'd). 2,500

## SHELBY COUNTY.-County seat is Memplis

RAOANS ROMDS-
When Due. | Tax valuation 1896... $840,179,522$
........ $8272,800 \ldots . .$. ............ Population in 1880 was... 78,430

## SUMNER COUNTY.-Harris Brown, Olerk.

County seat is Gallatin.

LOANS- WR. When Due.
6s, Je.J. 8136,800 .....Jan. 1, 1913
Total debt Jan. 1, 1897.. \$136,800
Tax valnation, real......3,286,584
Tax valuation, personal. $\overline{3} 49,180$
Population in 1880 was....23,625

## INTEREST is payable by county trustee.

OPTIONAL,-All bonds are subject to call at optlon of county, wiss

## TIPTON COUNTY.

County seat is Covington. When Duce. |Tax valuation personal. \$143,775 RAILROAD AID BONDS-
s, ...... $\$ 93,000 \ldots . .-$ loating debt........- $\$ 7,000$ Assessment about $\&$ actual value Assessment about $\%$ actual value.
Total tax (per $\$ 1,000$ ) ...... $\$ 15.50$ Total tax (per $\$ 1,000$ ) ...... $\$ 15 \cdot 50$
Population in 1890 was.... 24,271 Population in 1880 was.....21,033 Total debt (last returns) $\$ 100,000$
Tax valuation real..... $2,650,406$
UNION CITY.- $\left\{\begin{array}{l}\text { JOHN T. WALKER, Mayor. } \\ \text { GEO. G. BELL, Treasurer. }\end{array}\right.$
This city is in Obion Counts.
LOANS- When Due. 68, J\&JT, \$2,000........ Jan. 1 Subject to call at any time subject to call at any time. 68, M\&8. $\$ 9,000 . . .$. Sept. 1, 1921 subject to coll after Sept. 1, 1901 $6 \mathrm{~s}, \mathrm{M}$ \&s, $\$ 20,000$.... Sept. 1, 1921 Subject to call after Sept. 1, 1911 68, Md8, $830,000 \ldots$ Sept. 1,1921 Interest is payable in New York.
TAX FREE.-All of the above bor
Sinking fund Net debt Feb. 1, 1897. Total valuation 1896. Total valuation 1895.... 888,177 Assessment is 65 p.e. actual value State and county fax (per $\$ 8.90$
$\$ 1,000$ ) 1895 City and school tax (per \$1,000) 1895 ........... Population in 1890 was. Population in 1880 was pulation in 1896 (est) $\quad 1,879$

WEST KNOX VILLE.- $\left\{\frac{\mathrm{M} . \mathrm{L} . \text { Ross, Mayor: }}{\mathrm{W}}\right.$.

## corder and Treasurer.

This town is in Knox Countr and will shortly bo consolideted with Knoxville and North Knoxyille, forming "Greater Knoxyille",
LOANS - When Due Sintine fund Net debt Feb. 1, 1897 58, J\&D, $\$ 37,000$.....June 1, 1922 Assessment about $3_{5}$ actual value 6s JkD s70 Mosps Botal tax (per \$1,000) ...... \$25.00
 Tax valuation $1897 \ldots . .1,560,000$
INTEREST is payable at New York or Knoxville.
WILSON CO.-County seat is Lebanon.
LOANS. Whers Due $\left\lvert\, \begin{aligned} & \text { Tax valuation } 1896 \ldots . . \$ 5,100,921 \\ & \text { Tax valuation } 1891\end{aligned}\right.$ Rallmoad AID BosDs- Tax valuation 1891.... 4,790,440 $\overline{\text { Total debt (last returns) .. } \$ 101,600} \begin{aligned} & \text { Population in } 1890 \text { was.....27, } 148 \\ & \text { Popalation in } 1880 \text { was....28,747 }\end{aligned}$

# State of North Carolina. 

debt, Resouroes, Etc.

Admitted as a State
One of Original Thirteen
Total area of State (square miles)
52,250
State Capital
Raleigh
Governor (term expires Jan. 1, 1901)
D. S. Russell Secretary of State (term exp. Jan. 1, 1901) - Cyrus Thompson Treasurer (term expires Jan. 1, 1901)
W. H. 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 without compensation."

STATE DEBT.-The old debt, excepting such as is not recognized, has mostly been funded under the funding laws of 1879 , the time presaribed for the exchange belng llmited to Jan. 1, '99. These laws provided for the lasue of (1) consolldated 4 p. c. bonds due in 1910 to fund old ante-war bonds at 40 per cent of face value, "New" rallroad bonds recognized as ralld 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 whith the North Carolins RR. conatruetion bonds were made exchangeable at par, holders of conatruction bonds abating $\$ 240$ of overdue interest on each $\$ 1,000$ bond. The new bonds, both $4 s$ and 6 , carry tax-receivable coupons, and are exempt from "all State, county or corporate taxation or assessment, direct or indirect, general or speefal."
An amendment to the State Constitation passed by the Legislature In 1879 and ratifled by popular vote in 1880, forbids the General Assembly to pay or recognize as valld the following bonds: speelal tax bonds $\$ 11,366,000$; bonds to Chatham RR, 1868 , $\$ 1,030,000$, and to Willamston \& 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 April, 1870 Holders of the special tax bonds brought euit to establlsh the validity of their bonds and the case was deeided in favor of the State.
The recognized debt which had been adjusted up to Sopt. 1, 1897, atood as follows:

LOANS - $\qquad$
Construction bond
P. Intercst. Payable. When Prinoipalistand'g.

PAR VALUE OF BONDS,-The consolidated 48 are $\$ 50, \$ 100$, $\$ 500$ and $\$ 1,000$; the consolidated $68 \$ 1,000$ each.
INTEREST on the consolldated 4 and 63 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 Jan. 1, 1899. The recognized fundable debt which had been funded and the recognized fundable debt which had not been funded were as follows:

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 scld will much more than pay the principal.
ASSESSED VALUATION.-The State's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:


POPULATION OF STATE.-The population of North Carolina has been as follows:
$1890 \ldots \ldots . .1,617,947|1860 \ldots \ldots . .|992,622| 1830 \ldots \ldots \ldots . .737,987$

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 'Iowns in the

## STATE OF NORTH CAROLINA.

ASHEVILLE.- $\left\{\begin{array}{l}\text { w. J. Cocke, Mayor. }\end{array}\right.$
County seat of Buncombe Counts.
LOANS- When DueCITY Hall And Market House--
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000 . . . .$. Oct. 1,1920 $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 20,000 \ldots . .$. Oct. 1,1920 FLOATINGDEBT BONDS 1,1921 5s, A\&O, $\$ 900,000 \ldots . .$. Apr. 1, 1924 $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 25,000 \ldots$....July 1, 1921 SEWER \& WATER BOND6s, J\&JJ. \$100,000......July 1, 1918 5 s , J\&J, $\$ 100,000 \ldots . . . . \mathrm{July} 1,1921$ $6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \mathrm{~J}, \$ 20,000$ $6 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 20,000 \ldots . . . \mathrm{July} 1,1902$
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 300,000 \ldots . . \mathrm{July}$
1,1921

## LOANS- <br> 6s, J\&J, $\$ 20$ NDS

$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 100000$
When Due. 6s, J\&J, 100,000 .......July 1, 1,1902
Bonded debt June is Bond. debt Jan. 1, 1897.\$795,000 Cash on hand..... 1897.. 781,500 $\begin{array}{ll}\text { Net debt Jan. 1, 1897..... } & 764,187\end{array}$ Water debt (included)… 220,000 Population in 1890 was.....10,235 Population 1896 about..... 12,000

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 and personal property for 1896 was $\$ 3,670,925$; total tax (per $\$ 1,000$ ), $\$ 21 \cdot 00$. Real estate is

## BUNCOMBE COUNTY.-County seat is Asheville.

LOANS- $\qquad$ When Due. $\mid$ Bonded debt 1880 ........ $\$ 97,000$ \begin{tabular}{r|l}
REFUNDING BONDS- <br>
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 98,000$

 

\hline $5 \mathrm{~s}, \mathrm{~J} \& J, \$ 98,000 \ldots . . . J u l y ~ 1, ~ 1925$ \& Pop <br>
Bonded debt June 1, 1896. $\$ 98,000$
\end{tabular}

## CHARLOTTE.-FRED. NAsH, Treasurer.

County seat of Mecklenburg County.
CITY HALL BONDS- When Due. Total debtSept. 1, 1897.. \$175,000 $5 \mathrm{~s}, \ldots \ldots ., \$ 40,000 \ldots . . .30$ years $\mid$ Tax valuation $1895 \ldots . .5,700,000$ FUNDING BoNDS58, J\&J, $\$ 10,000 \ldots . . . J u l y ~ 1,1920$ 58. J\&J, \$50,000.......Jan. 1, 1918 $58 . J \& J, \$ 50,000 \ldots \ldots$. Jan. 1, 1918
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

6 s, LOANS- When Due. |Total debt (last returns) . $\$ 50,760$ 6s, Apl. 1, $\$ 10,500 . .$. Apl. 1, 1920 Tax valuation $1895 . . . .1,363,575$ 6s, Apl. 1, 1,000...A.Apl. 1, 1922 $\left\lvert\, \begin{aligned} & \text { Actual value (est, }) \ldots . . . . .3,000,000 \\ & \text { Population in } 1890 \text { was......9,976 }\end{aligned}\right.$ Bonded debt (last returns). $\$ 41,900$ Floating debt. Population in 1880 was.......8,182
INTEREST on bonds due 1921 is payable at New York; on all
others at Murphy.
CLEVELAND CO.-J.S. WRAY, Treasurer. County seat is Shelby.
LOANS-
6s, J\&J, $\$ 5,300$.
RAILROAD AID-
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 75,000$
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 75,000$.
When Due.

[^6]6s, 1915
Interest payable in shelby, $\mathrm{N} . \mathrm{C}$.
Total debt Mar. 30, 1896 . $\$ 80,300$ 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

CRAVEN COUNTY:-County seat is New Berne. FOANS- When Due. |nterest is payable in New Berne. F July 1, $\$ 46.025$. REFUNDING BONDS
5s, g., J\&D, $\$ 87,300$ June 1, 1927
June 1, 1927

total de ic. 19, $95 .$. \$51,025 Assessment about 23 actual value | 5 s, g., J\&D, $\$ 87,300$ June 1, 1927 | $\begin{array}{l}\text { Total tax (per } \$ 1,000 \text { ) '95.. } \$ 11 \cdot 17 \\ \text { Subject to call on } 6 \text { months' notice. }\end{array}$ |
| :--- | :--- |
| Population in 1890 was....20.533 |  |

CUMBERLAND CO.- unty seat is Fayetteville.
$\left.\begin{aligned} & \text { Bonded debt (last ret'ns). } \$ 106,000 \\ & \text { Tax valuation } 1895 \ldots . . \$ 2,882,005\end{aligned} \right\rvert\,$ Population in 1890 was.....27,326

DURHAM.- $\left\{\begin{array}{l}\text { THOMAS I. PEAY, Mayor. } \\ \text { GEORGE W. WOODWARD, }\end{array}\right.$
This is the county seat of Durham County.
LOANS - When Due. Total debt................... $\$ 193,049$ 6s, J\&J, 6s, Jan., $50,000 \ldots .$. July 1,1918 Jat debt Feb. 11, 1897.... 17, 173,652 PUBBLIC SCHOOL BONDS6s, J\&J, $\$ 24,000$..... Sept. 1, 1921
Interest payable in Durham
Bonded debt Feb. 11, '97. $\$ 174,000$ Floating debt....... 19,049 Tax valuation, personal 3, 640,551 Total valuation 1896 . $5,178,6$ Total valuation $1886 \ldots 5,178,648$ Assessment abt. ${ }^{2} 3$ of actual value.
Total tax (per $\$ 1,000$ ) ....... $\$ 17 \cdot 00$. * For particulars in regard to assessed valuation, see vol. 64, page 480, CHRONIULE.

## DURHAM COUNTY.-County seat is Durlham.

LOANS When Due. Bond. debt (last returns) $\$ 69,500$ COURT HOUSE- Aug. 1, 1907 Tax valuation 1895........582,502 | 6s, J\&J, \$9,500 .......Ang. 1, 1907 | $\begin{array}{l}\text { State and Co. tax (per \$1,000) } \\ \text { RAILROAD AID- } \\ \text { Population in } 1890 \text { was..... 18,041 }\end{array}$ |
| :---: | :--- | 6s, A\&O, $\$ 60,000$. ....Oct. 1, 1917

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.

## FA YETTEVILLE.

County seat of Cumberland Co.

 Railroad bonds 1,1003
7 s , ili coupons are tax-receivable. Total tax (per \$1,000) ....... \$20.00 Population in 1890 was......4,222.
Population in 1880 was

FORSYTH CO.-J. F. Miller, Register of: Deeds.
Countr seat is Winston.
LOANS- When Due. ${ }^{\text {Bonded debt 1897...... } \$ 55,000}$ Court House bonds- 190 Tax valuation 1896.... 7,913,486 6s, May 1, $18,000 \ldots$ May 1, 1906 Popnlation in 1890 was .... 28.430 6s, May 1, 18,000.... May 1, 1911 | Population in 1880 was..... 18,070

## GREENSBORO.-County seat of Guilford County.

LOANS- When Due. Total debt (last returns). . $\$ 150,0001$ IMPROVEMENT BONDS, $1887-197$ $\begin{gathered}\text { Total valuation 1891 } \\ \text { Valuation is about }{ }_{3} \text { real value }\end{gathered}$
 6s, J\&J, $\$ 30,000$.....Jan. 1, 1922 Population in 1890 was...... 3,310

Interest paid in Greensboro.
TAX FREE.-All of the bonds are exempt from taxation.
HENDERSON CO.-W. J. Davis, Treasurer.
County seat is Hendersonville.
$\qquad$ When Due. |Tax valuation 1897
.. $\$ 2,278,770$
Assessment $3_{4}$ to $1_{5}$ actual value.
6s, M\&N \$97,000....May 1, 1925 Population in 1890 was.....12,589

## MECKLENBURG CO.-J. W. Cobв, Register:

 of Deeds.County seat is Charlotte.
LOANS-
When Due.
s, M\&N $\$ 300,000$ Nov. 1,1920 68, M\&A, $8300,000 \ldots$...... 1,1920 Total debt Mar. 25, '96... 812,000 Total debt Mar. 25, '96.. 312,000 Total tax (per $\$ 1.000$ ) ....... $\$ 11 \cdot 00$ . On March 25, 1896, the county had real estate and other assets to the amount of $\$ 106,000$.
INTEREST is payable in Charlotte, N. C., and at the American Exchange National Bank, New York.
TAX FREE,-All bonds are exempt from taxation provided the holder lives in the State.

NEW BERNE.-New Berne is in Craven County.

LOANS- WID When Eue. Tax valuation, personal. $\$ 500,000$ | Railqoad Aid Bonds - |  |
| ---: | :--- |
| $5 \mathrm{~s}, \mathrm{Jan} .1, \$ 47,500 \ldots .$. Jan. 1, 1923 | Total valuation 1894....2,000,000 |
| Assessment abt. 34 actual value |  | 5 s, Jan. 1, $\$ 47,500 \ldots$. Jan. 1, 1923 Assessment abt. ${ }^{3}$ actual value.

Int. payable at City Clerk's office.

Total tax (per $\$ 1,000$ ) ....... $\$ 16 \cdot 16$. | Int. payable at City Clerk's office. | Total tax (per $\$ 1,000$ ) ....... $\$ 16 \cdot 16$ |
| :---: | :--- |
| Net debt (last returns). |  |
| $\$ 36,000$ |  |
| Population in 1890 was......7,843 |  | $\left.\begin{array}{cr|r}\text { Net debt (last returns) - } \\ \text { Tax valuation, real..... } \\ \mathbf{1 , 5 0 0 , 0 0 0}\end{array}\right) \begin{aligned} & \text { Population in } 1890 \text { was.......7,843 } \\ & \text { Population in } 1895 \text { (est.) ....9,000 }\end{aligned}$

RALEIGH.- $\left\{\begin{array}{l}\text { W. M. RUSS, Mayor. } \\ \text { JOSEPH G. BROWN, Treas. }\end{array}\right.$
Raleigh is the county seat of Wake County. As we no to press this city is advertising for sale on Octuber $15, \$ 50,000$ of 5 per cent street improvement bonds.

LOANS- When Due. Public Imp. Bonds-
5s. J\&J. \$67 300 DEBT BONDS-
FUNDED
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 43,650$
...July, 1897
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 75,000 \ldots . . . \mathrm{July}$ 1, 1929 STREET BONDS-
$5 \mathrm{~s}, \mathrm{~J} \& J$, , $\$ 25,000 \ldots \ldots$. July 1,1919

INTEREST on the funded debt honds is payable in Raleigh; all other nterest payable in Baltimore. Coupons are all tax-receivable.
TOTAL DEBT, ETC. -The total bonded debt on Sept, 1, 1897, was TAX FREE.-The bonds are all exempt from city taxation.
ASSESSED VALUATION in 1896 of real estate was $\$ 3,326,571$; of personal property, $\$ 1,468,255$; total, $\$ 4,794,826$; total tax rate (pe $\$ 1,000), \$ 12 \cdot 33^{1}$. Real estate is assessed at " about ${ }^{23}$ of its actual value.
POPULATION. -The population in 1890 was 12,678 ; in 1880 it
was 9,265 ; in 1895 (estimated), 15,000 .
RUTHERFORD CO.-County seat is Rutheriordton.
LOANS- When Due. |Tax valuation, real..... $\$ 1,576,073$ 68, Oct. 1, $\$ 100,000 \ldots$ Oct. 1, 1905 Total valuation 1895... 2,115,783 $68, \mathrm{M} \mathrm{\& N}, \$ 27,300 \ldots$..... Nov. 1,1906 Interest payahle at Rutherfordton.
Bonded debt Jau. 1, 1896. $\$ 127,300$

Total valuation $1895 \ldots 2,115,783$ Assessment about 23 actual value. Total tax (per $\$ 1,000$ ) ...... $\$ 10 \cdot 50$
Population in 1890 was.. .18 .770

SALISBURY.-\{ $\begin{aligned} & \text { T. C. LINN, Mayor. } \\ & \text { c. }\end{aligned}$
This eity is the county seat of Rowan County.

## LOANS-

5 s, June 1, $\$ 15,000$.. June 1, 1901
5s, June 1, \$15,000 ...June 1, 1901
5s, June 1, $20,000 \ldots .$. June 1, 1921
Bonded debt Sept. 1, 1897. 850,000
INTEREST is payable in Ne \% York City.
SALISBURY TOWNSHIP.-J. S. MeCubbins, Jr., Treasurer.
In Rowan County.
$58, ~ J \& J, \$ 50,000$........... Due 1930 Popnlation in 1890 was....... 6,411
Bonded debt Feb. 1, 1897, 850,000 Populatilon in 1897 (about).9,000
Tax valuation $1894 \ldots . .82,113,358$
(Valuation made every 4 years.)
ST ANLY CO.- County seat is Abbemarle.
LOANS- When Due. |Total debt (last returns). $\$ 100,000$ 63, July, $\$ 100,000$............... 1920 Actual valuation............ $3,000,000$ Interest payable at Balisbury. Population in 1890 was.....12,136

STATESVILLE.-County seat of Iredell County.
Bonded debt Sept. 1, "97. $\$ 29,500 \mid$ Total valuation $1897 . .81,002,391$ Sinking fund ........... $\frac{1,400}{}$ State, city and sehool tax Net debt Sept, 1, 1897.... 28,100 (per \&1,000) $1897 \ldots \ldots . . . .818 \cdot 00$
 Tax valuation, rallr'ds... 27,423 ,

WilmingTon.-Dr. Silas P. Wright, Mayor.
WIlmington is the countr-seat of Now Hanover County. In July, 1897. by authority of the Board of Aldermen, the Mayor borrowed 820,000 for four months at 6 per cent, and on Aug. $16 \$ 2,500$ addltonal on the same terms.
LOANS- When Dwe. O. \& E. C. RR. (When iss'd)5s, J\&JJ, $8332,400 \ldots . . J$ an. 1,1922 54, ..... \$150,000......Jan, 1, 1919 FUSDING 1887 -88-

Jan, 1, 1919
5a, J\&J, 8150,000.....Jan. 1, 1912
The funding bonds of 1892 were lsamed to take up all of the * old elty debt."
INTEREST on funding bonds of 1892 is payable in Wilmington and New York: on the new funding bonds in Baltimore and wilmington. Coupors are tax-receivable.
TOTAL DEBT,-The elty's bonded deht Apr, 1, 1895, was \$750,600: ou Feb. 1,1895 , the elty had a floating debt of a out $\$ 51,000$, and a ainking fund of $\$ 24,178$. The sinking fond
ASSESSED VALUATION-The eity's assessed valuation and tax rate have been as follows:
Rral

| Years. | Real Estate | Personal Property | Total. | City Tax. |
| :---: | :---: | :---: | :---: | :---: |
| 1894. | 85,539,755 | \$1,610,285 | \$7,149,040 | \$23.40 |
| 1892 | 5,243,569 | 2,421,382 | 7,664,951 | $23 \cdot 00$ |
| 1885 | 3,397,505 | 1,762.146 | 5,159,651 | 17*50 |
| Pro | assensed at | 3 leas tha | aetual valu |  |

POPULATION in 1890 was 20,056 ; in 1880 was 17,350
WILSON.- $\left\{\begin{array}{l}\text { P. B. DEAM8, Mayor. } \\ J O H N \text { R. MOORE, Clerk. }\end{array}\right.$
Wilson is in Wilson County.
LOANS- When Due.
4, A\&0, 874,500 ......Jan. 1, 1912 SEWRH BONDS
63, \&. Jan. 15, \$17,000
Bonded debt Jan. 1, '97..
Flonting debt.
Toating debt............. $\$ 91,500$
Total debt Jan. 1, 1897... 02750
Water debt (Incladed).... 60,000
Propertr an, real....... 10,000
than two-thirds of Ita actual value.
INTEREST on the water and light bonds la payable at the Chemical
Natlonal Bank, Few York; on the sewer bonds at the Sational Park

WINSTON.- $\left\{\begin{array}{l}\text { EUGENE L. GRAX, Mayor. } \\ J, ~ O, ~ M A G R U D E R, ~ T r e a s i r e ~\end{array}\right.$
Winaton ls the county seat of Forsyth County.
LOANS When Due. Olty has no sinking fund.
Tax Falnation, real..... $\$ 1,649,000$ 59, FKA, $\$ 100,000$..Ans, 15, 1910 5s, M\&N, 100,000 .....May 1, 1911 Ratlroad BoNids-
64, MLEN, \% $10,000 \ldots$ Nov, 15,1909 Water Works and OTher PUR-
Ss, M\&S, $\$ 160,000$....Sept, 1,1924
Bonded debt Jan. 1, 97 . $\$ 400,000$
Tax valuation, personal. \$635,000 Total valuation 1897, ... 1,345,000 Aspesament aboutt 2 a a tual value. Countr tax (per \$1,000).... $2 \cdot 362_{3}$ City tax (per $\$ 1,000$ )... Average sehool tax.. Population ta 1890 was Population in 1890 (ent......2,126 Populasion in 1896 (eat.).... 4,500

Population in 1890 พа3......8,018
TAX FREE.-All of the city's bonds are exempt from taxatlon.
INTEREST on the rallroad 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. 1898)
W. H. Ellerbe

Secretary of State (term expires Dec. 1898) - D. H. Tompkins Treasurer (term expires Dec. 1898) - - W. H. Timmerman
Legislature meets annually on the second Tuesday in January, and at present there is no limit to length of sessions; but after the session of 1899 the term will be limited to forty days.

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 on January 1, 1897, conalsted of the following items:

LOANS- $\quad$ Tnieres.- P. Then Prinoipal. NAME AND PURPOSE, ${ }^{\text {P. Ot. Payable }}$ When Due. Outstand' $\sigma$. Blne bone Optional after Jan. 1, 1913.
irredeemable
 Bonds Fundable inio Brown Coxsols-
Green consols (valid portion-
fundable at par) ................. 6 $\qquad$ rredeemable

58,539 Old bonds with interest to Jul $\qquad$ 1870 to 1897 abt. 238,827
PAR VALUE OF BONDS-The brown consols, the brown bonds exchangeable for the same and the blue 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 valld bonded debt on January 1,1897, was $\$ 6,470,799$. On November 1, 1895, the bonded debt was $\$ 6,465,415$; cash liabilities, $\$ 470,911$; total debt, $\$ 6.936,326$; cash assets, $\$ 272,196$; net valid debt, $\$ 6,664,130$; estimated invalidity o Green consols, $\$ 294,671$; total net debt Nov. 1, 1895, $\$ 6,958,801$,
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 would easily be $\$ 300,000,000$."-[8tate Treasurer in 1891.7

| Real |  |  |  |  |
| :---: | :---: | :---: | :---: | :---: |
| Estate. |  | Railroads. |  |  |
| 1896.8100,976,705 | \$45,838,607 | \$23,940,162 | \$170,755,474 |  |
| 1895. 100,157,179 | 45,494,110 | 23,797,652 | 169,448,941 |  |
| 1894. 100,415,856 | 49,403,984 | 23,944,796 | 173,764,636 |  |
| 1892. 1891 |  | 26,783,60 | 168,871,227 |  |
|  |  | 26,065,890 | 168,242,679 |  |
| 1890. $88,416,367$ | 44,280,171 | 17,005,913 | 150,602,451 | 5.25 |
| 1880. $76,583,666$ | 47,060,875 | 15,263,348 | 1290,573,365 | - $\begin{aligned} & 5.50 \\ & 4.7\end{aligned}$ |

1880. $76,583,666 \quad 36,574,858 \quad 7,392,900120,551,624$
STATE PROPERTY. - "The State owns valuable deposits of phos phates, and its revenue from the mining of them has inereased from \$196.698 in 1886 to $\$ 237,149$ in 1890.
POPULATION OF STATE.-The population of South Carolina has been as follows in the yeara named:
${ }_{1890}^{1890} \ldots \ldots . .1,151,149|1860 \ldots \ldots \ldots . .703,708| 1830 \ldots \ldots \ldots . .581,185$ 1880......... 995,577 $18580 \ldots \ldots . .$.

The proportlon of the colored population was $60 \% 70$ per cent in 1880 and $60-16$ per cent in 1890. In number blacks were 393,944 in 1850 ; 412,320 in 1860; 415,814 in 1870; 604.332 in 1880; 692,503 in 1890.

Cities, Counties and Towns in THE

## STATE OF SOUTH OAROLINA.

ANDERSON.-G. F. Toldy, Mayor.
This place is in Anderson County,
LOANS- When The. SLOANS 2 MEBE RR, ty Mar. 1, 1898 SCHoot Pumy) to Mar. 1, 1910 6s, Sept. 1
(\$1,000 due ... 10 to 30 yrs .
Coupons are tax recelvable
Total debt Mar. 2, 1897. \$46,000

INTEREST payable at And
TAX FREE. - The bonds issued by this city are exempt from taxation
OPTIONAL.-All of the bonds are subjeet to.call.
CHARLESTON. - $\left\{\begin{array}{l}\mathrm{J}, \mathrm{ADGER} \text { SMYTH, Mayor. }\end{array}\right.$
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 issined to settle this indebtedness.
LOANS
When Due. $58, \mathrm{~A} \& \mathrm{O}, 862,500$
CONYERSION BONDSWonduc.
Oct. 1, 192
Oct. 1, 1925



Ss, Ado, $23,000$.
43, J\&J, $3,361,700$ $\begin{array}{ll}\text { Tax valuation, real...... } & 900,000 \\ \text { Tax valuation, personai. } & 550,000\end{array}$ Tax varuation, personal. $\quad 550,000$
Total valuation $1897 \ldots . .1,450,000$ Assessment is 33 actual value. City tax (per $\$ 1,000$ ) ....... $\$ 14 \cdot 50$ Population in 1890 was.....3, 3,818 Popnlation in 1880 was....... 1,850 Population in 1897 (est.)......6,000
, 3,361,700................ 1909

| PAR VALUE OF BONDS. -The bonds are coupon bonds for $\$ 100$, |
| :--- |
| $\$ 500$ and $\$ 1,000$. | 500 and $\$ 1,000$.

INTEREST.-Interest is payable at Charleston City Treasury; coupons are all tax-receivable.
TOTAL REBT. -The subjoined statement shows Charleston's total municipal debt on the first of January of each of the years 1894, 1895 and 1896, and on Sept. 1, 1897.
$\begin{array}{lllll}\text { Total bonded debt. } . . \$ 3,827,700 & \$ 3,839,700 & \$ 3,851,200 & \$ 3,880,900\end{array}$
1895.
$\$ 3,851,2$
1894.
$\$ 3880,9$ DEBT LIMITATION.-The city can issue bonds only when authorized by atwo-thirds vote of its citizens at a popular election held in ate Legislature. Under the new Constitution the debt cannot be increased, the limitation being eight per cent of the assessed valuation.
ASSFSSED VALUATION.-The city's assessed valuation (about 40 per cent of cash value) and tax rate have been as follows:

|  |  | ea Valua |  | Tax per |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Real. | Personal. | Total. | \$1,000. |
| 1896 | \$12,887,709 | \$5,789,097 | \$18,676,806 | \$38.00 |
| 1895 | 16,630,364 | 6,112,472 | 22,742,836 | 31.00 |
| 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 | 21,987,122 | 31.50 |
| 1890 | 14,800,000 | 6,586,539 | 21,386,539 |  |
| 188 | 14,527,350 | 7,042,205 | 21,569,555 | $33 \cdot 75$ |

*Tax rate in 1896 included State and county tax, $\$ 9 \cdot 75$; city tax, $\$ 27 \cdot 00$; school tat, $\$ 1 \cdot 25$; total, $\$ 38 \cdot 00$.
POPULATION.-In 1890 population was 54,955 ; in 1880 it was tion in 1894 was 65,000 .

## CHESTER.-County seat of Chester County

LOANS-
When Due.
WATER, LIGGT \& SEWER BONDS5s, J\&J, $\$ 50,000$.....July 1, 1937 Other bonds.

Total debt Sept. 1, 1897...\$80,000 Assessed valuation 1897.1,019,920 Real Valuation (est.) .....3,000,000 Population in 1893 (census) 4,100
Population in 1897 (est.).....4,500

## CHESTER CO.-T. W. Shannon, Supervisor.

County seat is Chester.
LOANS-
When Due.
s, Feb. 1, $\$ 75,000 \ldots$. Apr. 1, 1905 Interest is payable at Chester.
Bonded debt Jan, 1, '97.... $\$ 75,000$ Floating debt............. 8,000 Total debt Jan. 1, 1897..... 83,000 TAX FREE.-The wuve bonds are exempt from taxation.

## COLUMBIA.-

Columbia is the capital of the State and the county seat of Richland County. In 1880 the city funded the entire amount of its debt (prineipal and overdue interest) into the first issue of bonds below decosting over $\$ 400,000$, were issued in 1891 for improvements.
LOANS-
NAME AND PURPOSE. Interest. $-~$
P. Ot. Payable. When Due. Outstand'g. New city funded debt, 1880 .. $3-4$ J \& J July $1,1910 \quad \$ 852,186$ Water bonds (1st mort.), 1891. 6 J \& J Jan. 1, $1921 \quad \mathbf{7 5 , 0 0 0}$ * 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 interest is payable at the City Treasury ; the coufter 4 per cent. This able except for water rents.

BONDED DEBT at the date of our last returns 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 valuation (about $1_{2}$ $\begin{array}{ccccc} & \text { Real } & \text { Personal } & \text { Total Ass'd } & \text { Tax per } \\ \text { Years. } & \text { Estate. } & \text { Property. } & \text { Valuation. } & \$ 1,000 \text {. } \\ 1892 \ldots \ldots \ldots . . \$ 3,254,105 & \$ 1,703,196 & \$ 4,957,301 & \$ 10 \cdot 00\end{array}$ $\begin{array}{crrr}1892 \ldots \ldots . . . \$ 3,254,105 & \$ 1,703,196 & \$ 4,957,301 & \$ 10.00 \\ 1888 \ldots \ldots . .2,755,752 & 1,245,639 & 4,001,391 & \ldots . .\end{array}$ 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.-
This city is the county seat of Greenville County.

BRIDGE BONDS-
6s, M\&N, \$8,500..
Floating Debt Bo...May 1, 1905
6s, J \&J, $\$ 10,000 \ldots \ldots .$. July 1,1906
6s, M\&S, $\$ 15,000$.
6s, M\&SS, $\$ 15,000 \ldots$
$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 11,600$.
$7 \mathrm{~s}, \mathrm{~J} \& J, \$ 11,600 \ldots$
7 s,
$7 \mathrm{~s}, \mathrm{Jan}$.
$7,5 \mathrm{~s}$, Jan.
$\begin{array}{ll}7 \mathrm{~s}, \mathrm{Jan} . & 10,500 \ldots \\ 7 \mathrm{~s}, \\ \mathrm{l}, \mathrm{Jan} . & 5,000\end{array}$
$\begin{array}{ll}7 \mathrm{~s}, \mathrm{Jan} . & 5,000 \ldots \\ 6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, & 5,000\end{array}$
$\begin{array}{lr}\text { 6s, J\&J, } & 5,000 . \\ 5 \mathrm{~s}, \mathrm{~J} \& J, & 10,000 \ldots\end{array}$

SOHOOL BONDS

6s, F\&A, $\$ 18,000 \ldots .$. .....Feb. 1, 1908 SEWER BONDSFeb. 1, 1911 6s, J\&J, \$75,000 ...July 1, 1922 Coupons are all tax-receivable. | Bonded debt (last returns) $\$ 196,600$ |
| :--- |
| Sinking fund................. |
| , 000 | Net debt............................... 193,600 Tax valuation real........... 1,606,315 Tax valuation personal.. 865,640

Total valuation $1895 \ldots . .2,471,955$ Assessment is $40 \%$ actual value. City tax (per $\$ 1,000$ ).... $\$ 12 \cdot 931_{3}$
Population 1890 was $. . . .8,607$
Population 1895 (estim.) ...10,000
TAX FREE. - All bonds of this city are exempt from city tax.

## GREENVILLE CO.- <br> County seat is Greenville.

LOANS- When Due
AT. \& RICH. ATR LINE RR.-
$7 \mathrm{~s}, \ldots . ., \$ 113,600 \ldots . .$.
about $\$ 6,000$ paid yearly.
GREENVILLE \& LAURENS RB.-
$7 \mathrm{~s}, \ldots \ldots, \quad \$ 49,500 \ldots$

Bonded debt (last ret'rns) $\$ 163,100$ Tax valuation, real.... $\$ 4,228,780$ Tax valuation, personal 1,997,510 Tax valuation, railroad
Total valuation $1895 \ldots 2, .$.
$6,798,765$ Total tax (per $\$ 1,000$ )' $95 \quad \$ 12 \cdot 00$

## KERSHAW CO.- $\left\{\begin{array}{l}\mathrm{J} . \text { B. PHELPS, Supervisor. } \\ \mathrm{D}, \mathrm{C}, \text { KIRKLEY, Auditor. }\end{array}\right.$

County seat is Camden.
$\qquad$ When Due. When Due. $7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 50,000 \ldots .$. Oct. 21, 1912
Jan. 24, 1913 $7 \mathrm{~s}, \mathrm{~J} \& J, 50,000, . . . J$ Jan. 24, 1913
Total debt Nov. 24, 1896. $\$ 100,000$ Total debt Nov. 24, 1896. $\$ 100,000$
Tax valuation, real......1,912,700 Tax valuation, real...... 1,912,700

Total valuation 1896... $82,790,580$ Assessment about 95 per cent of Assessment
actual value.
State \& co. ta
State \& co. tax (per $\$ 1,000$ ). $\$ 10 \cdot 75$ Population in 1890 was......22,361 TAX FREE.-Bonds are exempt from taxation.

LANCASTER CO.-T. J. Perry, Supervisor. County seat is Lancaster. The statement below includes two townships.

LOANS- When Due. |Tax valuation 1895.... $\$ 1,993,666$ Cheraw \& Chester RR.- Assessment about 23 actual value. 7 s , Julv........................30 years 6s, Feb, $\$ 94,600$............ 26,1905 Total debt Mar. 27, 1896. \$148,000 Population in 1890 was..... 20,761 INTEREST is payable at Lancaster Court House.

## LAURENS COUNTY.-

County seat is Laurens C. H.
LOANS- When Due. Total debt (lastreturns) . $\$ 149,500$ 78, Dec., $\$ 75,000$ \& SPART. RR.7 s, Dec., $\$ 75,000$........... 30 years 7s, Dec., $\$ 74,500$............ 30 years Tax valuation 1895......4,209,778 Total tax (per $\$ 1,000$ ) '95 ... $\$ 12 \cdot 25$ Population in 1890 was.....31,610

## NEWBERRY.-

LOANS- When Due. 5s, Jan., $\$ 22,000 \ldots$.....Jan. 1, 1906 Water subject to call.
6s, Jan., \$42,000......Jan. 1, 1937 Total pons tax recervable. $\$ 22,500$

Tax valuation, real...... \$779,500 Tax valuation, personal. 701,737 Tax valuation $1895 \ldots$.....1,481, 237 Assessment abt $60 \%$ actual value. Total tax (per $\$ 1,000$ ) ...... $\$ 21 \cdot 25$ Population in 1890 was.......3,020
Population in 1896 (est.)....4,500 ayable at Newberry; on water and INTEREST on town bonds is payable at Newberry; o
electric-light bouds at National City Bank of New York.
TAX FREE.--The above bonds are exempt from taxation.
SPARTANBURG CO.-L. P. Epton, Aud.
County seat is Spartanburg. A part of this county has been taken to make the new county of Cherokee, but the indebtedness has not yet one-sixth of the debt as given for Spartanburg County.

| LOANS- When Due. | $\begin{array}{l}\text { Net debt Oct. 1, 1897... } 8215,000 \\ \text { Tax valuation 1897 }\end{array} \quad .10750,000$ |
| :--- | :--- | RailRoad AID BONDS-

Average, $61_{2}$ S... $\$ 225,000$
Sinking fund retires $\$ 10,000$ y'ly. Total debt Oct. 1, $1897 . . \$ 225,000$ Assessment about $3-5$ actual 10,000 Assessment about 3-5 actual value.
Total tax (per $\$ 1,000$ )...... $\$ 14 \cdot 50$ Sinking fund . 10,000 Population in 1890 was....55,385

## UNION COUNTY.-J. H. Bartles, Treasurer.

- County seat is Union.

| LOANS- When Due. | Tax valuation 1896 .... $\$ 3,500,000$ |
| :---: | :--- |
| REFUNDING | RR. BoNDS 1895 - |$| \begin{array}{ll}\text { Assessment is } 1_{2} \text { actual value }\end{array}$ 6s, J\&J, $\$ 114,500$....July 1,1925 Subject to call July $1,1915$. Total debt Feb. 1, 1897..\$114,500 Tot tor is $1_{2}$ actual value. Total tax (per $\$ 1,000$ ) ' $95 . . \$ 16 \cdot 00$ Population in 1896 (est.)...30,000

## State of Georgia.

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. 1898) Wm. Y. Atkinson Secretary of State (term expires *Nov. '98) - Allen D. Candier Treasurer (term expires *Nov. 1898) - - William G. Speer Comptroller (term expires *Nov. 1898) - 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 discharge of his duties from the time of his inauguration. The ceremony of inauguration shall take place during the first week of the session of the General Assembly next after the election, and on such day of that week appointment, it takes place at 12 o'clock, meridian, on Saturday of that week, unless prevented 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 oftices for the same time as the Governor."
HISTORY OF DEBT.-We are compelled to omit the interesting details 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 creation of any bonded debt "except to repel invasion, suppress insurrection, 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 deficiency in the revenues.
 taxation.

BONDED DEBT. -The valid bonded debt of the State of Georgia on the 1st of Oetober, 1896, was $\$ 8,167,000$, of which $\$ 8,131,500$ was interest-bearing and $\$ 35,500$ was past due and mon-interest bearing and a floating debt of $\$ 90,202$, consisting of a land serip fund on which 7 p.e. interest is paid; total debt, $88,257,202$. The contingent liabll Itles of the State on October 1, 1896, were 8464,000 of South Georgia \& Florida RR. bonds, indorsed by the State of Georgia
STATE PROPERTY.-The State owns the Western \& Atlantic RR., extendlig from Atlanta, Ga. to Chattanooga, Tenn., 138 milles, and has leased it for 29 vears from December27, 1890, to the Nashville Chattanooga \& St. Louin RF. Company at a rental of $\$ 420,012$ per annum.
DEBT LIMITATION.-"The bonded debt of the State shall never be Increased except to repel invasion, suppress insurrection or defend the 8tate in time of war." (Constitution of 1877, Art. 1V, Bee. 12, Par. 1. ASSESSED VALUATION. -The State's assessed valuatlon (which $i_{s}$ not over $50 \mathrm{p} . \mathrm{c}$. of actral valne) and tax rate bave been as follows: Feare. Reat Estate Personal Ratlroads. Total. Tax Per 81.000.
 1896..... $3236,675,691$ ${ }_{1894}^{189 .} \cdot \frac{285,613,778}{253,754}$ 1893. 1892... $1891 \ldots \ldots$
$1895 \ldots$
$18 . .$. $18850 . . .$. 1875.....

* Including rallroads.

POPULATION OF STATE,-The popalation of Georgla has been as follows in the years named:
 $\qquad$ 1,057,286 1830.

516,823
340,985

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 1970, 725.133 in 1880, and 863,716 in 1890.

Cities, Counties and Towns
STATE OF GEORGIA.
A LBANY.-This city is in Dougherty County.
 ( 8 t,000 due yearly to Jan. 15, 1918 Poytax (per 81,000 )....... 810000 5s, Fi, JUJ, $1212,500 \ldots . . . . . .1915$
INTEREST is payable at the Mercantlle Nat. Bank, New York City.
AMERICUS.- $\left\{\begin{array}{l}J, \text { A. HIXXON, Mayor. } \\ \text { HENBY B. DAVIS, Treasurer. }\end{array}\right.$
This city is in sumter Countr.

LOANS
Bempise Boxds-
$68, \mathrm{~A} \approx \mathrm{O}, 830,000$,
G8, AEOR BOND8- 835,000 ,
Ba, $\mathrm{A}=0,835,000$, e $, \mathrm{Apr}, 1,1010$
6s, Jan. 1, \$20,000 . Jam. 1, '98-18
$6 \%, 422.000$ due every 2 years, $\$ 25,000, \mathrm{~K}$. Sept. 1, 1920 INTEREST on the $\$ 20,000$ water bonds is payable at Now York or at Americus; on all other bonds by Hambleton \& Co., Baltimore, Md. TAX FREE. - All of the clty's bonds are exempt from taxation.

## ATHENS.- $\left\{\begin{array}{l}\text { W. J. C. MCMAHAN, Mayor. } \\ \text { WURNER, Treasurer. }\end{array}\right.$

Athens is the county seat of Clark County. This city has never pailed in the payment of prineipal or intereat of its debt. On January 1,1897 , the corporation owned property Falaed at $\$ 257,651$.
COANS-
When Due 8s, JkJ, 824,500.....July 1, 1898
 scheot koxis
5s, JdeJ, 820,000 ......July 1, 1916
 W ATEM BOEDS $1892-$
58, MEN. 826,000 .Nov. 1,97 to '12 $58, \mathrm{M}$ ev, 200,000 yeary. 1,1929 INTEREST on water works bonds ayable at N. Y. and Athens; on BONDED DEBT January 1, 1897, was \$107,500; floating debt note fue Jan. 31, 1897), \$480.
DEBT LIMITED by state Constitution to 7 p. c. of assessed valuation TAX FREE,- All the bonds are exempt from city taxation.
ASSESSED VALUATION in 1896 of real estate and personal property was $85,412,305$. Heal estate is assessed at ita actual value. POPULATION in 1890 was 8,639 ; in 1897 (estimated), $11,000$.

Total debt Jan. 1, 1897... $\$ 110,000$ Tax valuation, real......1,634,540 Tax yaluation, personal. 1,331,367
 state \&co tan (per $\$ 1.000) \$ 10.00$ dity tax (per 81.000 ) $\quad 12.50$ Population in 18900 w

ATLANTA.- CHARLES A. COLLIER, Nayor
Westanta is the county seat of Fulton County. In 1893 the eity of LOANS amexed ana

## CAPTON-

68, J\&J, \$5 $5,500 \ldots$...Jan 1,191 88, J $\& J, \$ 100,000$
S8, GEORGLA ATR LINE
$78, J \& J, \$ 300,000$
Gs, Jed, 88, JitI, \$300,000...July 1, 1902
Redemption-

| 8 s, | $\mathrm{~J} \& \mathrm{~J}$, |
| :--- | :--- |
| 5 s, | $\$ 18,000 \ldots \mathrm{Jan}$, |
| $68,500 \ldots \mathrm{Jnly}$ |  | 5 s , J\&J, 52,000 ..sept. 1, 1915 $41_{2 s}$ Jdd, $116,000$. July $1,1915 \mid$

 $4128, \mathrm{gJ} \mathrm{J}, \mathrm{J}, 289,000 \mathrm{~g} . \mathrm{Jan} .1,192$

REDEMPTION-(Con.)$41_{28}, J d J J, \$ 36,000 . J a n .1,1923$ $4128, g \mathrm{~g}$ ded, $46,000 \mathrm{~g}$. Dec. 31,1924 48, JkJ, 124,000 ..Jan. 1,1920 4 s , J\&J, 36,000 . Jan. $4 \mathrm{~s}, \mathrm{~g}$, J Jd, $\quad 36,000 \mathrm{~g} . \mathrm{Jan}$.
 WATER-
 $42 \mathrm{~s}, \mathrm{gJ} \& \mathrm{dJ}, 500,000$ _Jan. 1, 1, 1907. $\begin{array}{ll}48, \text { J\&J, } & \text { 460,000 g.Jan. 1, } 1922 \\ 48, ~ J \& J . ~ 1, ~ & 1902\end{array}$ 48, J\&J, 18,000 ..Jan. 1, 1902 WEST END BoNDS (assumed) $5 \mathrm{~s}, \mathrm{AdO}, \$ 50,000 \ldots \mathrm{Apr} .1,1910$ PAR VALUE.-Bonds are in pieces of $\$ 100$ and multiples of same. INTEREST 18 payable in Atlanta and at the Fourth National Bank
and National Park Bank, in New York City. All issues carry taxreceivable coupons.
TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement mumielpal debt and the water debt on the dates given.
Total bonded debt....\$2,952,500 Sen $\$ 2,956,000$. Jan. 1, 1895. Jan. 1, 1894. Water debt........... $1,173,000 \quad 1,127,000 \quad 1,127,000 \quad 1,127,000$ On 'an, 1, 1897, the eity's sinking fund amounted to $\$ 38,501$. ehased annnally by the sinking fund and retired. In addition to purrequirement a sinking 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 city's debt.
TAX FREE. - All the above bonds are exempt from the city tax.
ASSESSED VALUATION, - The city's assessed valuation (about $1_{\Omega}$ wotal valie) and tax rate have been as follows

$\begin{array}{ccc}\text { Fears. Feal } & \text { Persanal } & \text { Total Assessed } \\ \text { Pity Tax }\end{array}$ $\begin{array}{lllll}\text { Years. } & \text { Estate. } & \text { Property, } & \text { Vatuation. } & \text { per } \$ 1,000 \\ 1896 \ldots \ldots . . & 43,222,67 & \$ 11,608,230 & \$ 55,13,197 & \$ 12.50 \\ 1895, \ldots \ldots . & 42,230,380 & 11,913,165 & 54,143,545 & 15.00\end{array}$ | $1891 \ldots \ldots$. | $42,897,780$ | $12,580,565$ | $55,478,345$ |
| :--- | :--- | :--- | :--- |
| $1893, \ldots$. | $41,524,666$ | $13,75,443$ | $54,60,109$ |
| 1891 | 85.509 .018 | $14,405,332$ | $49,907,950$ |
| 15.00 |  |  |  | $\begin{array}{rrrr}1891 \ldots \ldots . . & 85,502,618 & 14,405,332 & 49,907,950 \\ 1888, \ldots \ldots .25,590,681 & 9,003,517 & 34,594,198 & 15 \cdot 00\end{array}$ The total tax rate (per $\$ 1,000$ ) for 1896 was $\$ 2310$, being made up of POPULATION in 1890 was 65,533 ; in 1880 it was 37,409 . The estimated population in 1897 was 115,000

AUGUST A.- $\left\{\begin{array}{l}\text { WILLIAM B, YOUNG, Mayor. } \\ \text { PHILIP 8, NORTH, Treasurer }\end{array}\right.$
Augusta is the county seat of Rlchimond County. The oity has never following bonda are payable before maturity

LOANS
Name
Bonds
Ao
NAME AND PURPOSE

R
do do
Bonds pant due but not yet presented for payment.
Wrincipa
Due. Outstand'g,


PAR VALUE OF BONDS. -The bonds of this eity are in pieces of TAX FREE.-All of the itsts

payable in Augusta, and all coupons are tax-receivable atatement DEBT, ETC. The city has no floating debt. The following debt) on the first of Jannary of each of the years mentioned except 1897, which is for May 1

 DEBT LIMITATION. -The Constitution of the state of Georgia DEBT LIMITATION.-The Constitution of the state of Georgia
adopted in 1877 , limits municipal indebtedness in this state to 7 per cent on the amount of taxable property, Augusta's debt at that time onmstances can the debt of the city be increased. No bonds san be lawfully iasued except for the purpose of retiring old issues as the fall due. No obligation of this city has ever been repudiated or scaled. CITY PROPERTY.-The city owns its water works, valued in 1897
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 (eanal and water works) was reported in 1890 as abont s90,000, ana inor
extensions of water matns. ASSESSED VALUATION.-The oity's assessed valuation and tax
rate have been as glven below. In 1897 the assessed valuation of all real estate was reduced 10 per cent.
Year
1897
1896
1895
1894
189
1880
1880.
$\qquad$ Estate.
Years.
Estate,
$\$ 14,146.688$
$1,949,612$
$16,588,850$ $16,588,350$
$16,572,650$ $16,572,650$
$16,041,973$ 9,010,960

Personat
Properly,
$\$ 5,0,0,010$
$5,370,849$
$5,931,832$
$5,830,948$
$5,309,326$
$5,028,107$

> Valuation.
$\$ 19,196,698$
$21,311,461$
$22,520,182$
$22,403,598$
$21,351,299$
$14,039,067$

The tutal tax rate in 1896 was $\$ 23 \cdot 46$ per $\$ 1,000$. This includes state tax $\$ 4 \cdot 56$; 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 is 93 exceeded 38.000 21,891. By the directory count the popnlation in 1893 exceeded 38.000
and, includiug the immediate suburbs, is estimated, 1897, at 46,000 .

BRUNSW ICK.-County seat of Glynn County LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation, 1894.... } \$ 6,523,795 \\ & \text { City tax (per } \$ 1.000 \text { ) }\end{aligned}\right.$
 Interest payable in Brunswick, $\begin{aligned} & \text { Population in } 1880 \text { was } \\ & \text { Populatiou in } 1895 \text { (est. }\end{aligned}$ Population in 1895 (est.)...io,000
Total delt (last returns) . $\$ 338,000$
ly $\$ 1,000$
CARROLLTON.-L. O. Mandeville, Mayor. County seat of Carroll County. LOANS-

When Due. 5 s , g., July 1, \$15,000.July 1,1912 (\$1,000 yearly to July 1. 1927.) $\left.\begin{gathered}\text { Interestat Hanover Nat. Bk.N.N. Y. } \\ \text { Total debt July 1, } 1897 \ldots . .{ }^{(155}, 000\end{gathered} \right\rvert\,$

Tax valuation, real ..... $\$ 308.542$ $\begin{array}{ll}\text { Tax valuation, personal. } & 333,640 \\ \text { Total valuation, } 1895 . . . & 642,182\end{array}$
Population in 1890 was

CARTERSVILLE.-Situated in Bartow County. LOANWheu Due. WATER BONDS5s, J\&J, $\$ 45,000 \ldots$....July 1,1923 Interest payabie in New York. Sinking fund assets......... 450 Net delit April $1,1897 \ldots . .44,550$

CHATHAM CO.-County seat is Savannah.
LOAN- When Due. $\left.\right|_{\text {Tax valuation, 1897.. } \$ 29,609,058} ^{\text {Assess. alout 40 }}$



COLUMBUS.- $\left\{\begin{array}{l}\text { CLIFF. B. GRIMES, Mavor. }\end{array}\right.$
County seat of Muscogee County
LOANS- When Due. 1 Redemption Bonns: When Due,
REDEMPTION BondsREDEMPTION BONDS-
5s, J\&J, $\$ 408,500 \ldots . . . \mathrm{Jan} .1,1898$
(Part each year) to 1909
PAR VALUE $\$ 500$ and multiples of the same. All issues carry tax receivable coupons.
INTEREST is payable at the office of the City Treasurer.
TOTAL BONDED DEBT on September 1, 1897, was $\$ 463,500$; Hloating debt, $\$ 29,425$; total deht, $\$ 492,925$. The city has assumed the payment of $\$ 8,000$ of 6 per cent Chappel College bonds, due one half in 1898 and one half in 1903 .
TAX FREE. -The city's bonds are exempt from taxation.
CITY PROPERTY. The city owns real estate and improvements
TAX VAL UATION (about $80 \%$ actual value) in 1897 of real estate Was $\$ 6,037,525$; personal property, $\$ 4,000.000$; total, $\$ 10,037,525$.
The city and school tax (per $\$ 1,000$ ) in 1897 was $\$ 12.50 ;$ State tax, The city and school tax (per $\$ 1,000$ ) in 1897 was $\$ 12 \cdot 50$; State tax,
$\$ 5 \cdot 21$; county tax (about), $\$ 3 \cdot 75$. The valuation of personal property $\$ 5 \cdot 21$; county tax (about), $\$ 3 \cdot 75$. The valuation of personal propert,
assessed in 1890 was only $\$ 201,060$, and in previous years the amount assessed in 18
was still less.
POPULATION in 1890 was 17,303 ; in 1880 it was 10.123. Accordgo to

## ELBERT COUNTY.-County seat is Elberton.

 6s, Jan., \$38,500....Jan. 1, '98-'2 Total debt Jant 1, 1897. 18early.) Tax viluation, real ... $\$ 38.500$

 In addition to the assessed valuation as given above, railroad property in the county to the amount of $\$ 343,032$ 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. 6s, REJT,\$7,500.
(\$2.500 due yearly
6s, J\&J, \$10,000 ...... 1900 to 1915
Interest payable at Rome, Ga

Bonded debt Feb 1, $1897 \quad \$ 47,500$ Floating debt............. 30,000 Tax valuation 1897 (est.) 7784014 State \& Co, tax (per M.); 93.010 Population in 1890 was.....28,391 Population in 1880 was......24,418 Population in 1897 about... 36,000

GAINESVILLE.-E. P. Chambers, Clerk:
County seat of Hall County. In July, 1897, the city refused to pay the interest on the $\$ 50,000$ of railroad, bonds on the ground that the bonds were issued il egally. The matter is being investigated.

LOANS-
When Due.
7s, J\&J, $\$ 30,000$
$7 \mathrm{~s}, \mathrm{~J} \mathrm{\& J}, 220,000$.
$7 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 2,200$.
Water and Light bond 1903 6s, J\&J, $\$ 40,000$ Total valuation $1897 \ldots 2,177,593$ Assessment is $3_{5}$ actual value. State \& co. tax (per M.), $96 \ldots \$ 12.50$ all others in Gainesville.

TAX EXEMPT.-All bonds are exempt from city tax.
GRIFFIN.- \{ W. D. DAVIS, Mayor.
Situated in Spalding County.
LOANS- When Due. LOANS- RALIANOAD BONDS- When Due. 6s, \%. Jan. \$16,000 g...1901-1916 7 7s, J\&J, \$12,000.....1898-1900

## LOANS-

 SCHOOL BONDS6 s J\&J, $\$ 10,000$ When Due. 11000 1901-1910 (1) 6s, g, F\&A, $\$ 5,000$, g....1904-1908 (s. $\$ 1,000$ due yearly on Feb. 1 .) ( $\$ 2,000$ due vearly on Feb. 1.) Population in 1890 was.......4,503Population in 1897 (est,)...6.000 electric light and water boud
Harris \& Co., New York City.

MACON.- S. B. PRICE, Mayor.
Macon is the County seat of Bibb County. In 1878 the interest on funded into sixes. Since that date interest has been promptly paid

| Fhen Due. |  |
| :---: | :---: |
| -J, |  |
| d Debt Bos | SEWER BONDS ${ }^{\text {a }}$, | 412s, g., Q $=$ J, $\$ 50,000$. Oct. 1,1926

FUNDED DEBT BONDS. $6 \mathrm{~s} .2-\mathrm{Q}-\$ 545,800 \ldots$ Jan. 1, 1910

Total debt Mar. 20, $1897, \$ 73,000$ Tax valuation, real .....1,300,000 ax valuation, personal. 600,000 rotal valuation 1896....,900,000 Assessm, at about $\psi_{3}$ actual value. Tax rate (per $\$ 1.000$ ) $\quad \$ 21 \cdot 60$ lectrichight and water houds in Griffiu and at the office of N . W.

## Market House bonds.t. $5 \mathrm{~s}, \mathrm{Q}-\mathrm{J}$, , $\$ 20,000 . . . \mathrm{Jan}$. 1,1917

- Z
$\dagger$ The market house bonds are all held in the sinking fund. * Of the 200,000 of sewer bonds authorized. only $\$ 150000$ were issued and taken by the bond commission and $\$ 10000$ has since been paid off. The deficiency bonds were also taken by the bond commission.
INTEREST is payable in Macon and coupons are tax-receivable. On sewer aud paving bonds interest is payable in gold.
TAX FREE. - All of the bonds are exempt from city tax.
TOTAL DEBT on Sept. 1, 1897, was \$885,-00; on Ft b. 1, 1897 the bonded deht was $\$ 835,800$; floating debt, $\$ 30,000$; total debt $\$ 865,800$; sinking fund, $\$ * 10,000$; net debt, $\$ 655.800$. The City Treasurer appropriates $\$ 50,000$ yearly for interest on the funded debt bonds and the creation of a siuking fund for the payment of bond ASSE
ASSESSED VALUATION in 1897 of real estate was $\$ 8,756,529$ personal property, $\$ 5,259,938$; total valuation, $\$ 14,016,467$; the total tax,$\$ 13 \cdot 00$, and city tax, $\$ 12 \cdot 50$. Property is assessed at about three forrths of its actual value.
CITY PROPERTY.-In 1896 the estimated value of publicbuilding owned by the city was $\$ 125,000$.
POPULATION.-The population in 1890 was 22,746: in 1880 it was 28,00v; that of the suburbs 14,344

MADISON.- $\left\{\begin{array}{l}\text { H. H. FITZPATRICK, Mayor } \\ \text { T. B. BALDWIN, Clerk. }\end{array}\right.$
Madison is in Morgan County.
LOANS- When Lue. |Tax valuation 1896..... $\$ 1,260,000$ SCHOOL BovDS-1895. 6 s , June $1, \$ 13,000 \ldots$ June 1, 1915 6s, Jibect to call after Juue 1,1900 68, June 1, \$12.060...June 1, 1915
Subject to call after June 1, 1905 Interest is payable in New York State \& 0 about ${ }^{5}$ actual value. State \& Co. tax (per $\$ 1,000$ ) $\$ 10.00$ City tax (per $\$ 1,000$ )
School tax (per $\$ 1,000$ ).
Population in 1890 was
Population in 1895 (est.) ....2,131 Total debt Jan. 1, 1897.. $\$ 25,000$

NEWNAN.-\{ $\begin{aligned} & \text { J. S. POWELL, Mayor. } \\ & \text { M. POWELL }\end{aligned}$
This city is in Coweta Countr.
LOANS- When Due. $\mid$ Tax valuation, real...... $\$ 962,836$ 6s, J\&J, $\$ 14,000 \ldots$...Jan. 1, '98-09 9 年 $\begin{aligned} & \text { Tax valuation, personal. } 794,803 \\ & \text { Total valuation } 1896\end{aligned}$ A. sessment about $3_{1}$ actual value

 Total deht Fel. 1, 1897.... $\$ 64,000$ City tax (per $\$ 1,000$ )........ $\$ 5 \cdot 00$ | Net debt Feb. 1, 1897....... | 62,000 | Population in 1890 was......2,859 |
| :---: | :---: | :---: | :---: | :---: |
| Population in 1880 was.....2,006 |  |  | INTEREST on the water bonds is payable at the Fourth Nationa 1 Bank, New York City, and at the Treasurer's ottice, Newnan.

TAX FREE.-All bonds are esempt from city tax.
QUITMAN.- $\left\{\begin{array}{l}\text { S. S. BENNET, Mayor. } \\ \text { M. C. WADE, Treasurer: }\end{array}\right.$
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { State \& Co. tax (per } \$ 1,000 \text { )... } \$ 7.00\end{aligned}\right.$ $6 \mathrm{~s}, \mathrm{~g}$. J\&J, $\$ 20,000$ g. Jan. 1, $00-24$ Bonded debt Jan. 1,'97.... $\$ 20.000$ City tax (per $\$ 1,000$ )
7.00 Population in 1890 w)....... 1.00 Total debt Jan. $1,1897 \ldots . .20,600$ Population in 1897 (est........850 Tax valuation 1896 .......933.231
Assessment about actual value.
INTEREST on the bonds is payable in gold in Hartiord, Conn. Principal is also payable in gold.

## ROIME.-\{ $\left\{\begin{array}{l}\text { S. S. KING, Mayor. } \\ \text { HALSTED SMITH, Clerk }\end{array}\right.$

Rome is the county seat of Floyd County.
$\qquad$
FUNDING BONDS-
When Due.- Refunding Bonds-
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 36,000$ $\square$
$30,010 \ldots . .$. A pr. i. 190

* 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. luterest has been promptly paid since 1876, when the city made an adjustment of her debt.
BONDED DEBT on Aug. 1, 1897, was $\$ 318,600$. including the water debt of $\$ 114,600$. The bonded debt in 1891 was $\$ 304,200$.
The sinking fund receives yearly $\$ 5,000$.
WATER WORKS owned by the city are valued at $\$ 200,000$; the earnings yield a surplus of $\$ 4,000$ per annum over expenses.
DEBT LIMITATION. - No liabilities can be created by this city
ASSESSED VALUATION of real estate in 1897 was $\$ 3,271,012$ personal property, $\$ 1,536,887$; total, $\$ 4,807,899$; city tax rate (per $\$ 1,000)$, 1896, $\$ 11 \cdot 00$
The city's charter limits taxation for all purposes to $\$ 12 \cdot 50$ per
POPULATION in 1890 was 6,957 ; in 1880 was 3,877 ; in 1895 the population was 12,000.

SANDERSVILLE. - $\begin{aligned} & \text { GEO. C. EVANS. Mayor } \\ & \text { DAN. } \\ & \text { C. HARRIS, Clerk. }\end{aligned}$ County seat of Washington County.
 Total debt July, 1897.... \$12,000
SAVANNAH.- $\left\{\begin{array}{l}\text { P. W. MELDRIM, Mayor. } \\ \text { C. S. HARDEE, Treasurer. }\end{array}\right.$
Savannah 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, und all but $\$ 1,300$ of the old bonds have been exchanged for new ones bearing per peent tax-receivable bonds in additiou to those already outstanding.

LOANS-
P. Ot. Poryable. When Dice. Ontstand 9 . NAME AND PURPOSE. 1879 . 5 . Q.F. Feb. $1,1909 \$ 3.062 .300$

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 Natioual 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 muniopal debt and the sinking fund held by
the city against the aame on the flrst of January in 1893 , Is95 and 1896, and on Sept. 1, 1897. 1897.
1896.
 slaking funds... $\$ 3.383,600$ \$
Net debt .............. $\$ 3,363,600 \quad \$ 3,412,700 \quad \$ 3,450,700 \quad \$ 3,494,400$ The city las no floating debt The sinking fond receives yearly 846,000.
WATER WORKS,-The water works owned by the city were bnilt a $1853-1$, and subsequentiy improved at a total cost of $\$ 1,000,000$.
DEBT LIMITATION.-The city is debarred by state law from issuIng more bonds.
ASSESSED VALUATION.-The eity's assessed Faluation (about of its cash value) and tax rate have been as follows:

| Years. | Real Estate. | Personat Property. | Total Ass. Falration. | Tas Rale per $\$ 1,000$. |
| :---: | :---: | :---: | :---: | :---: |
| 1897.. | 821,430,678 | \$10,629,258 | \$35,059,936 |  |
| 1896. | 24,370,237 | $10,446,432$ | 35,499,512 | \$15.00 |
| 1895 | 24,766,336 | 9,161,362 | 33,927,698 | $15 \cdot 00$ |
| 1894. | 24,615,594 | 9,682,478 | 34,298,072 | 15,00 |
| 1890 | 20,000,000 | 11,800,000 | 31,800,000 | $15 \cdot 00$ |
| 1885 | 13,055,969 | 8,112,997 | 21,168,966 | 21.25 |

The State, county and elty tax rate (per 81,000 ) in 1894 was $825 \cdot 90$,
State and county tax belag $810^{-90}$ and eity tax $\$ 15 \cdot 00$. The ity tax rate ( $\$ 15 \cdot 00$ ) is gross rate, the net belng $\$ 13-50$.
POPULATION in 1890 was 43,$189 ;$ in 1880 it was 30,$709 ;$ in 1896 t was entimated at 63,980 .

VAILDOSTA.- $\left\{\begin{array}{l}\text { O. M. BMITH, Mayor. } \\ \text { M. ASHLEX. Clerk. }\end{array}\right.$
This city is in Lowndes County.
LOANS- When Dhe.
WATER WORKS AND CITY HALL-
69, J\&GJ, 844,000, ...Jan. 1,1924
Asseasment is 4 ractual value Tax valuat'a 1897 (abt.), $2,200,000$

## INTEREST payable in New York or Valdosta.

TAX FREE.-All bonds of thls eity are exempt from taxation.
WASHINGTON.-J. R. Dyson, Treasurer.
This village is in Wilkes County.
LOANS - $\Delta m^{2} t$ Outsf ${ }^{\prime} d^{\prime} g$.
Tax valuation 1896.... $\$ 1,200,000$

Floating debt..........
Total debt July 1, 1897.... 18,000

## State of Florida.

## ITs

## DEBT, RESOURCES, Etc.

[^7]ASSESSED VALUATION.-The tax valuation of real estate (including railroads and telegraphs), personal property, total valuation and State tax rate per $\$ 1,000$, are given below for the years indicated:


Property is assessed at about 35 per cent of actual value.
Valuation of railroads in 1896 was $\$ 17,728,982$; in $1892, \$ 17,061$, $479 ;$ in $1890 \$ 14,877,014$; in $1888 \$ 14,007,150$.
POPULATION OF STATE.-The popslation of Florida has been as follows in the year named:


The proportion of the colored popnlation was 47.01 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, Uounties and Towns in the

## STATE OF FLORIDA.

BARTOW.-D. W. Stanley, Clerk.
Bartow is in Polk County.
Total debt Aug., 1897... $831.500 \mid$ Total tax (per M.) $1896 \ldots . . \$ 10.00$
 Total valuation $1896 \ldots . .842,139$

## DUVAL CO.-Gustave Muller, Treasurer.

County seat is Jacksonville.
LOANS- When Due. Tax valuation personal. $\$ 1,356,107$ 6 s , J\&J, 50.000 BDS 1892 Optional for iniv uly 1, 1932 $51_{28}$ M. M.EN, $\$ 225,000$..Nov. 1, 1932 Total debt (last retions) $\mathbf{8} 300,1900$ Total debt (last returns) $\quad \$ 300,000$
Tax valuation real.......6.301,160
INTEREST is payable at New York and Jacksonville.
FERNANDINA.-This is the county seat of Nassau Co.




 Tax valuation, real........... 802,160
INTEREST is payable in Fernandina or in Phlladelphia.
JACKSONVILLE.- $\left\{\begin{array}{l}\text { R. D. KNIGHT, Mayor. } \\ \mathrm{J} . \mathrm{R}, \text { THURBER, Comp. }\end{array}\right.$
This is the capital of Duval County.
LOANS- $\quad$ Interest- Th. Principal.- Then Due
 INTEREST is payable in Jacksonville or New York, and both interest and principal are payable in gold.
ASSESSED VALUATION in 1896 of real and personal property, $\$ 12,977,160$, dity tax rate (on $z^{4}$ to $t_{5}$ actual value of property) in
1896 was
$\$ 14$ 1896 was $\$ 1475$ ner $\$ 1,000$ inside the fire limits; outalide of those 1,000
POPULATION in 1890 was 17,201; in 1880 was 7,650 ; in 1870
JEFFERSON CO.-B. W. Partridge, Treas'r. County seat is Monticello.
Bonded debt Feb, 15, 1897. 850,700

County hotal valuation, 1896.. $\$ 1,526,794$ County has no floating debt. Tax valuation, real...... 948,765 | Tax valuation, personal. 346,370 | Population in 1890 was..... 15,757 |
| :---: | :--- | :--- |
| Population in 1880 was..... 16.065. |  | Tax valuation............ 231,659 Population in 1895 was .....15,007

KEY WEST.-County seat of Monroe County.
LOANS-
CITY HLL, ETc.-
$88, \ldots . .860,000$ STREET BOYDS STREET Boxps
$5 \mathrm{~s}, \mathrm{May}$ 1, $\$ 95,000$

Tnterest payable in New York.
Total debt Jan., $1896 . . . .255,500$ $\begin{array}{ll}\text { Total debt Jan., 1896..... } & 255,500 \\ \text { Water debt (included).... } & 95,500\end{array}$
TAX FREE.-Bonde a

County seat of Orange County.

When Due.

## 1902

 ... Mallsubject to call. 1,1920

ORLA NDO.- $\left\{\begin{array}{l}\text { J. B. PARRAMORE, Mayor. } \\ \text { JAMES K. DUKE, clerk. }\end{array}\right.$

LOANS
When Due.
Fs, J\&ATING DEAT-
78, J\&D, $\$ 10,000 \ldots .$. Dec. 1,1908
8ntivect to call after Dec. 1, 1898.
GESERAL REVENUE- $1,1898$.
$7 \mathrm{~s}, \mathrm{~J} J \mathrm{~J}, ~ \$ 5,000 . . . . . J$ ruly 1,1917
Subjeot to call after 15 years.
PUBLIC TMPRovkMent
PGBLIC TMPROVEMENT-
75, M\&N, \$15,000....Nov. 1,1911
7 s , JdJJ, $15,000 \ldots . . \mathrm{July}$ 1, 191
Subject to call after
8chool PURPOEKS-
8CHOL PURPO
7. JUD, $\$ 15,000$
7., JdeD, 815,000 ......Dec. 1,1908

INTEREST is payable at the Hanover National Bank, N. Y. Oity*
Bonded debt Jan. 1, '97. $\$ 60,000$ Floating debt. Total debt Jan. 1, 1897.. 65,757 Tax valuation, real...... $1,188,900-$ Tax valuation, rallroad. 33.825 Total valuation $1897 \ldots .1,367,565$. Assessment same as aotual value. Cty tax (per $\$ 1,000$ )........ $\$ 14 \cdot 00$ Population in 1890 was......2,856
Population in 1895 was.....2,993 -

Tax valuation $1895 \ldots . . \$ 3,458,040$
Tax valuation, real .....3,209,275 Tax valuation, real...... $3,209,200$ Tax valuation, personal. $3,52,275$. Assessm't from 60 to $65 \%$ act. Val. 8tate \& Co.tax (per $\$ 1,000) . \$ 14 \cdot 50$ City tax (per $\$ 1,000 \ldots \ldots . .11 .50$ Population in 1890 was..... 18,080 Population in $1895 . . . . . . . .$. . 16,502

PALATKA.-County seat of Putnam County.
LOANS- WONDS TO RETIRE Then Due. $\mid$ Tax vaiuation 1895.... $\$ 1,100,000$ *BONDS TO RETIRE INDEBTEDNESS
$7 \mathrm{~B}, \mathrm{Jan}$, , $\$ 45,000 \ldots . . . \mathrm{Jan} .1,1909$
 Total debt Apr. 1, 1896.... $\$ 45,000 \mid$ Population 1895 was.............2,828

* Exempt from town tax.

INTEREST is payable in Palatka and New Yor
PE VSACOLA.- $\begin{aligned} & \text { W. E. ANDERSON, Mayor. } \\ & \text { GEO. T. MORGAN, Comptr }\end{aligned}$
This city is in Escambia County.
LOANS-
${ }_{*} 5 \mathrm{~s}, \mathrm{M}$ M. \&N., $\$ 248,400$ May 1 Due. 1911 Bonded debt Jan. 1, ${ }^{97} . \$ 248,400$ Floating debt............. ${ }_{40,438}$ Total debt.....
Sinking funds. Net debt Jan. 1, 1897......226,838 Tax valuation, real $\ldots .2,433,560$ Tax valuation, personai... 714,180
*After 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. |
| ---: | :--- | :--- |
| Real |  |  |

$\$ 616,340$
$1,500,000$
$6 \mathrm{~s}, \mathrm{~J} \& J, \$ 45,000$.......Jan. 1, 1914 Population in 1890 was...... $1,500,000$ Int. at Nat. Park Bank, N. Y. City.
Total debt (last returns).. $\$ 45,000$

TAMPA.-S. L. Biglow, Clerk B'd Pub. Works. Tampa is in Hillsborough County. See Chronicle, V. 62, p. 470.
LOANS- $\quad$ When Due. $\left\lvert\, \begin{gathered}\text { Municipal TMProvement- }\end{gathered}\right.$ BONDED DEBT in August, 1897, was $\$ 400,000$. "Other indebtedness is provided for by tax levy."
ASSESSED VALUATION in 1896 was $\$ 5,445,000$, real value being 'estimated at \$12,000,000.
POPULATION in 1890 according to the United States Census was
5,532 ; population in 1895, State census, was 15,634 .

## State of Alabama. ITS

## DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 3, 1817) - *Aug. 15, 1817 Admitted as a State (Act March 2, 1819) Total area of State (square miles)

Dec. 14, 1819
52,250

State Capital
Governor (term expires Dec. $\dagger$ 1898) Jos. F. Johnston Secretary of State (term expires Dec. $\dagger$ '98) J. Kirkman Jackson Treasurer (term expires Dec. $\dagger$ 1898)
Legislature meets biennially in even years on the Tuesday after the second Monday in November, and sessions are limited to 50 days.

[^8]The proportion of the colored population was $47 \cdot 53$ 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 <br> in the <br> STATE OF ALABAMA.

ANNISTON. $-\left\{\begin{array}{l}\text { F. M. HIGHT, Mayor. } \\ \text { P. B. BROWN, Treasurer }\end{array}\right.$
Anniston is in Calloun County. The city defaulted in the paymend holders, laving united and brought suit in A majority of the District Court, secured a judgment against the city for the pay. ment of the overdue coupons.
LOANS-
6s. J\&.D, $\$ 45,000 . . .$. Dec. 1,1913 6s, J\&D., $\$ 150,000$.
6s, T\&D BuLinas,
6s, J\&D, $\$ 100,000 \ldots$....June 1, 1917
INTEREST is payable in New York and Anniston.
TOTAL DEBT on Sept. 1, 1897, was $\$ 295,000$. All bonds of this city
are exempt from taxation. ASSESSE VALUATION

ASSESSED VALUATION in 1897 of real estate was $\$ 3,091,826$; personal property, $\$ 1,027,532$; total, $\$ 4,119,358$; tax rate (per $\$ 1,000$ ) assessed at about its full actual value.
POPULATION.-The population in 1890 was 9,998 ; in 1880 it was
942 ; in 1895 (estimated), 10,000
BESSEMER.-Situated in Jefferson Counts.
LOANS- When Due. $\begin{aligned} & \text { Sinking fund assets...... } \\ & \text { Net debt Mar. } 25,1897 .\end{aligned} \begin{array}{r}\$ 500 \\ \hline 9,500\end{array}$ $9 \mathrm{~s}, \mathrm{~g} ., \mathrm{A} \& 0, \$ 50,000 \mathrm{~g}$. Apr. 1,1922 Tax valuation, real...... $1,584.000$ 6 s . . J\&J, $29,000 \mathrm{~g}$. July 1, 1939 Tax valuation, personal. 356,000 Interest payable in New York. Total valuation, 1896...1,940,000



## BIRMINGHAM.-\{F.V.EVANS, Mayor

Birmingham is in Jefferson County. The holders of Birmingham bonds were asked in 1895 to make a compromise with the city in the matter of interest payments.- (See Chronicle, V. 61, p.
city is at present paying one-half of the interest on its debt.

| LOANS- When Due. | REFUNDING \&TMPROVEM'T- |
| :---: | :---: |
| UNDING BONDS- | $6 \mathrm{~g}, \mathrm{~F} .13$ \& A., $\$ 140,000 \mathrm{~g} . . . .1923$ |
| g, J\&D, \$60,000 g. ........... . 1916 | Town of Highlands (ass'med)- |
| Market hou | $6 \mathrm{~g}, \mathrm{M} .15$ \& N., $\$ 75,000, \mathrm{~g}$. |
| , July 1, \$5,000 . . . . . . . . . . . 1900 | Sanitary Bonds-SERIE |
| Optional at any time. | $8 \mathrm{~s}, \mathrm{~A} \mathrm{\& O}, \$ 30,000$. |
| s, M 15 \& N., $\$ 5,000 \ldots . . . .1915$ | Series I to IV optional after 1 |
| Improvement Bunds (Pref.)- | SANITARY Bonds, $1887-$ |
| 6g, J 15 \& J, \$150,000 g. . . . 1924 | $6 \mathrm{~g}, \mathrm{~A} .30$ \& O., \$50,00 |
| Public Improvement- | Sanitary \& Building |
| 6g, M\&S, $\quad \$ 300,000 \mathrm{~g}$..... 1919 | $6 \mathrm{~g}, \mathrm{M} .10$ \& S., $850,000 \mathrm{~g}$. |
| $6 \mathrm{~g}, \mathrm{M} .15$ \& S., 200,000 g..... 1921 | 6g, M. 15 \& S., 50,000 g...... 191 |
| $6 \mathrm{~g}, \mathrm{~J} .15$ \& J., 150,000 g..... 1922 | SCHOOL BONDS- |
| $5 \mathrm{~g}, \mathrm{~A} \mathrm{\& O}, \quad 200,000 \mathrm{~g}$..... 1920 | 7 s , July 1, \$20,000 |
| $5 \mathrm{~g}, \mathrm{M} .16$ \& S., 100,000 g..... 1921 | Optional after July 29, 1900 |

INTEREST is mostly payable either in New York, at the Hanover National Bank, or Birmingham. Coupons are all tax receivable.
TOTAL DEBT.-The city's bonded debt on Jan. 15, 1897, was
$\$ 1,610,000$, floating debt about $\$ 20,000$. $\$ 1,610,000$, floating debt about $\$ 20,000$.
ASSESSED VALUATION in 1893 of real estate was $\$ 20,000,000$; personal property, $\$ 3,000,000$; total, $\$ 23,000,000$. City tax (per $\$ 1,000$ ) in 1896 was $\$ 5 \cdot 00$; school tax (per $\$ 1,000$ ), $\$ 200$.
POPULATION in 1890 was 26,178; in 1897 (local estimate) 40,000
CALHOUN CO.-H. B. GLover, T'reasurer.
County seat is Jacksonville.
LOANS - When Due. | Real valuation (est.) .. $\$ 20,000,000$ 6s, A\&O $\$ 75,000$ Total debt June 15;97 1,1917 $\begin{array}{lr}\text { Total debt June 15, } 97 & \$ 75,000 \\ \text { Tax valuation 1896... } & 8,206,285\end{array}$
INTEREST is payable at the Hanover Nat. Bank of New York City

## COLBERT COUNTY.-County seat is Tuscumbia.

LOANS- When Due. Tax valuation, real..... \$2,155,336 6 s , semi-an., $\$ 100,000.1923 \& 1933$ Tax valuat'n, personal. $1,429,996$ $5 \mathrm{~s}, \mathrm{~J}, \mathrm{~J} \mathrm{D},+100,000 \ldots . J u n e 1,1932$..... Bonded debt Oct. 1, '97.. $\$ 200,000$

DECA TUR. $-\left\{\begin{array}{l}\text { R. P. BAKER, Mayor. } \\ \text { J. B. HINDS, City Clerk }\end{array}\right.$
Decatur is situated in Morgan County.

| LOANSWhen Due. Street and Sanitary- | Tax valuation, real..... $\$ 5,500,000$ Tax valuation, person'l. 3,000,000 |
| :---: | :---: |
| 6s, Jan., \$40,000....... May 3, 1907 | Total valuation 1896... 8,500,000 |
| Interest payable in New York. | Assessment about 23 actual value. |
| Bonded debt June 1, '97...\$40,000 | Tax rate (per \$1 000) ........ \$1800 |
| Floating debt.............. 4,000 | Population in 1890 was...... 2,765 |
| Total debt June 1, 1897... 44,000 | Population in 1897 (est)....3,500 |
| Water debt (aduitional) ... $\quad 3,000$ |  |

## EUFAUIA.- $\left\{\begin{array}{l}\mathrm{P} . \\ \mathrm{G} . \\ \mathrm{B} . \\ \text { A. Mokenzie, Mayor }\end{array}\right.$

This city is in Barbour County.
LOANS- When Due,
REFUNDING BONDS-
,
$6 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 67,050 . . . . . \mathrm{Jan} .1,1899$ WATER AND SEWER BONDS- 1926 6s, J\&D, debt Aug., 1897. $\$ 134,050$ Tax valuation, real...... 818,540
The fion in 1896 (est.).....7,739
The figures of valuation given above do not include merchandise.

## INTEREST is payable at City Treasurer's office, Eufaula. Coupons aro tax receivabie. <br> CITY PROPERTY,-The eity owns property valued at $\$ 65,000$.

FLORENCE. $-\left\{\begin{array}{l}\text { ROBERT ANDREWS, Mayor. } \\ \text { J. B. WHITE, Clerk. }\end{array}\right.$
County seat of Lauderdale County.
LOANS- When Due. |Tax valuation 1896....81,455,008 Ss, semi-ann., $\$ 69,000 \ldots . . .1900 \left\lvert\, \begin{aligned} & \text { Assessment about } 4 \text { actual value. } \\ & \text { Total tax (per } \$ 1,000)\end{aligned}\right.$ Bunded delt Feb. 10,1897. $\$ 69,000$ Population 1890 was.............6,012 Floating debt............. 12,457 Population 1880 was............., 359 INTEREST is payable in New York at Chemieal National Bank.
GADSDEN.-Gadsden is in Etowah County.
Total debt June 1896.... $\$ 10,000 \left\lvert\, \begin{aligned} & \text { Popmation in } 1890 \text { was .......6,056 } \\ & \text { Poprlation in } 1880 \text { was......3,732 }\end{aligned}\right.$ $\begin{gathered}\text { Tax valuation 1893.....2,500,000 } \\ \text { Real valuation...........5,000,000 }\end{gathered} \left\lvert\, \begin{aligned} & \text { Population in } 1880 \text { was, .....3,732 } \\ & \text { Population } 1894 \text { (estim't'd)..6,500 }\end{aligned}\right.$

HUNTSVILLE.-E. R. Matthéws, Clerk.
This is the county seat of Madison County.
LOANS- When Due. Tax valuation, real...... \&1, 743,730
 6s, J JkJ, $40,000 \ldots . . . . . . . . . . .1927$ Actual value "about $\$ 3,500,000$ ". City tax per $\$ 1,000$............ $\$ 5 \cdot 00$ Population 1890 (ocal cen.) 7,995 Population 1895 (local est.) 12,000 snibect to eall sitter is 97 Total debt (last returns)...\$62,200
Coupons are all tax receivable.
JEFFERSON CO.-K. F. Huwkins, Treas. Connty seat is Birmiapluam.
LOANS- When Due.
COUHI HOUsE AxD JA11-
Coukr House axd Jail-, 1917
68, M\&\&, $200,000 \ldots$ Mar. 1,1917
JAIL ISD A1MSHOUSE- 1919
6s, PAA, 825,000....Aug. 1, 1905
Bubject to call at any time.
ROAD BOND8-
68, M\&N, 850,000 ......Nov. 1,1919
5s, J\&J, $50,000 \ldots . . . J u l y 15,1920$
Total debt Feb, 1, '97. 8625,000 Total valuation $1897 . . \quad 29,099,862$
Tax valuation, real.. $17,377,912$ Tax valmation, real. $17,377,912$ Total valuation 1896 . $30,391,366$ Asmessment is la antinal value
State tax pert $\$ 1,000)^{\prime 96}$. $\$ 8$-00
 Population 1890 was........ 88,501 Population 1880 was

INTEREST on all the bonds is payable in New York; on Gs due (and Bank ; on 6s dus 1917 at Sational Park Bank; on 6a due 1919 at First National Bank.
TAX FREE.-A11 boads lasued by thls county aro exempt from tax -

## MADISON CO.-Conuty seat la Huntaville.

LOANS- When Due. (Total debt Aug, 1897
Rown Boxbs- Then Due. Total debt Aug., 1897.. $\$ 172,500$ 53, J\&J 850,000 Jan. 1, 1919 Tax valuation, parponai $4,690,545$ Optloual sfter Jan. 1, 1909 Total valuation 1895... $7,19,769$ 53, JdJ, $850,000 \ldots . . J a n .1,1929$ Lsscament about \&s getmal valne.
 S3, Optional after 1915 Popmlation Ja 1896 (cat).....t2,000 TAX FREE. - All the bonda mro exempt from connty and eity tax.

## MA RION.-This eity is in Perry County.

LOANS Whers Dree. | Thx valaation $1894 \ldots . . .5418,685$ | W. MTEF Works BoNDS- |
| :--- | :--- |, \(\begin{aligned} \& Theal valuation (ext.) ....... 650,000 <br>

\& Populatlon in 1890 was.....1.982\end{aligned}\)

 INTEREST is payable by N. W. Harris \& Co., Now York. Both prinerpal and intereat are payable in gola.

MOBILE.-J. Curtis Bash, Mayor.
Mobile is the county seat of Moblle County. Thls clty has paid its

LOANS-
NAME AND PURPOSE,
Funding bonds of 1881.
P. It. Payable
P. Ot Payable. When Dube, Oulstand'g. Jan. 1, 1906 \$2,259,9
Sulyect to call at 100.
PAR VALUE OF BONDS-The bonda are for $\$ 500$ each.
INTEREST is payable in Niew York City at the Mereantile National Bank; also in Moblle at the Firat National Bank. The bonds bear 4 per cent to Jan. 1. 1901 ; thereafter 5 per cent.
TOTAL BONDED DEBT Aug. 21, 1897, was $82,259,992$, Of the than the reat becanse they are endorned with the statement that they represent the purchase money for certaln wharf property and are Beoured by a vendor 9 lien on said property. An act of the Legislature
requirea the elty to lasy a tax of sy of oue per cent on its valuation to provide for the payment of principal and Interest of the bonds of 1881. After the payment of interest the surplus remaining from this tax is applled to the redemption of the bouds, after drawlog by lot, at par, bonds so redeemed being canceled.

ASSESSED VALUATION for 1896 of real eatato was $810,303,555$; of | personal property, $84,252,872$; total, $\$ 14,556,427$; total tax (per |
| :--- |
| $\$ 1,000) ~$ |
| $13 \cdot 50$, of which $\$ 6 \% 0$ was elty proper tax and $\$ 7.50$ was | speclal bond tax.

POPULATION-The population in 1890 Was 31,076 ; in 1880 was 29,132 ; in 1870 wha 32,034 . In 1897 it was estimated at 37,000 .

## MOBILE COUNTY.-S. G. Stoxe, Treasurer.

 County seat is Mobile.[^9]MONTGOMERY.-\{ $\begin{aligned} & \text { JOHN H. CLISBY, Mayor. } \\ & \text { C. P. HARDEWAX, Clenk. }\end{aligned}$
Montgomery is the County seat of Montgomery County
Interest has been paid promptly since the compromise in 1877 .
 $58, J \& J, \$ 168,100 \ldots . . J a n, 1,1907$ 6s, J\&J, $\$ 150,000 \ldots .$. May 1, 1918
 So, JaJ, ivg Sonds- ...July 2 , 1907 5s, M\&N, $\$ 150.000$
 a $\$ 50, \$ 500$ and $\$ 1,000$..... $\mid 68$, Apr. $1,16,000 \ldots .$. Apr. 1,1916 INTEREST is payable in New York. Coupons are tax receivable.
TAX FREE-All bonds issued by this city are exempt from taxation TOTAL BONDED DEBT Jan, 1, 1897, \$1,060,050; sinking fund Alabama RR. bonds.
ASSESSED VALUATION. - In 1897 of real estate, $\$ 8,683,366$; per 1896 (per $\$ 1,000$ ), $\$ 21.25$, total, $\$ 12,249,0-48$. Total tax rate in S5.00; city tax proper, $\$ 11 \% 25$. Property assessed at from -3 to i of its actual value.
POPULATION, -In 1890 it was 21,883, in 1880 it was 16,713; in 1897 (local estimate), 35,000.
MONTGOMERY CO.-W. D. Brown, President Board of Finance.
County seat is Montgomery.
LOANS- When Due. 6s. A \&O, \$15,000.... April 1, 1907 RoAD \& Brimge Boxds Stuted Co. tax(per M.) '97.. $810 \cdot 00$
Population in 1890 was.....56,175 Bonded deht Ans.4, 977 , 1950,000 Population in 1880 was.....52,352 Tax valuation, real..... $13,250,000$

- Fifty thousand dollars more road and bridge bonds were for sale October 4,1897. Total authorized issue is $\$ 300,000$.


## OZ ARK.-This oity is in Dale County.

LOANS- When Due. |Real valuation (about) ... $\$ 750,000$ 68, J\&J, $\$ 20,000 \ldots . . . J a n .1,1924$ Population in 1894 (estim'd). 3,000 Tax valuation $1894 . . . .$.

## SEIMA. $\left\{\begin{array}{l}\text { MARCU8 J. MEYER, Mayor. } \\ \text { H. I. SHEL LEY, Treasmer. }\end{array}\right.$

Selma is in Dallas County
LOANS- When Due. | Net debt Jan. 1, 1897 .. $\$ 368,00_{0}$ 4s, J\&AJ, 8380,000 ....July 1, 1919 Tax valuation, real..... 3,054,710 Intereat payable at Selma. Bomded debt Jan 1, 1897. $\$ 380,000$ Floating debt about..... 8,000 Slaking fund otal debt ................... 388,000 Population in 1890 was......7,622
20,000 Popalation in 1897 (est.)...15,000 TAX FREE-AIl of the eity's bonds axe exempt from eity and

## SHEFFIELD.-shemield is in Colbert County.

 TMPTONEMENT BONDS-
 FINTEREST payable in X. Y. 1909 Real ralwation $1894 \ldots . . .1,328,952$ Real valuation (about)...2,000,000 Population 1890 was ....... 215.531 loating debt. Tax valuation, perstal. Total valuation $1897 \ldots 5,513,238$ Assessment is $3_{4}$ actual value. Toal tax (per $\$ 1,000$ ) ........ $\$ 15 \cdot 00$ TALLADEGA.-W.J. RHODEs, Mayor.
Talladega is the county seat of Talladega County.
A majority of the holders of bonds of this city have agreed to accept 3 and $3 x_{0}$ per ceat interest on their bonds for five years.
LOANS- Fhen Dwe. Bonded debt Feb. 1, '97. $\$ 77,000$ BUILDING BoND8-
6s, Jd.J, $\$ 20,000 \ldots . . . J a n .1,1932$ ITFHOYEMENT BONDA Ba. J\&J, $\$ 10,000 \ldots \ldots . . . J a n .1,1908$ SCHOOL BONDSSEWEIC BONDS-

July 1, 1906 Gg, M\&N, $\$ 35,000$ g,..May 1, 1920 Elosting debt.............. 5,00 Tax raluation 1896....... 82,000 Tax raluation 1896...... 950,000 Real valuation (about) .. 3,000,000 Total tax (per $\$ 1.000$ ) ....... $\$ 15 \cdot 00$ Population in 1895 (est) 5,000

## INTEREST at Nat. Park Bank New York City

## TROY.- County seat of Plike County.

LOANS When Dive. ELEETRIC LIGHT-

Feb. 1, 1911
B8, F\&A, $\$ 20,000$...
Feb. 1, 1911
$68, J \& J, \$ 30,000 \ldots \ldots$. Feb. 1, 1924
faILROAD AM-
$5 \mathrm{~s}, \mathrm{Mar} ., \$ 19,500$
....Ma
Mar. 1, 1901
6s, semt-ann., 850,000 . Feb. 1, 1924 Total debt (last returns). 8119,000 Real valuation (abont)....1,154,293 Population 1890 was.......... 3,449 Population 1880 was..........2,294 6 g., M\&\&............k., Mar. I, 1925 Population in 1894 (est.)......4,758

INTEREST on 6 s is payable in New Yorlc; on 58 in Troy.
The rallroad ald bonds are provided for by a levy and collection of 4pecial tax for that purpose.
The city owns the eleotrie light plant, and the revenue derived from laeaniescent lighting defrays expenses of running, pays interest, and provides a residue to pay boads at maturity.

TUSCALOOSA. This city is in Tuscalonsa County. | Total debt (last returns). $\$ 112,000$ | $\begin{array}{l}\text { Real valuation............ } \$ 4,500,000 \\ \text { Tax valuation..............2,000,000 }\end{array}$ |
| :---: | :---: |
| Population (about) ...........500 |  |

UNION SPRINGS.-\{ $\begin{aligned} & \text { J. D. NORMAN, Mayor. } \\ & \text { P. L. COWAN, ©lerk. }\end{aligned}$
Union Springs is in Bullock County.
LOAN - When Dwe. Tax valuation, real. ..... 8867,185 4a, Nov., $\$ 21,000$ BONDS- 1905 Subleot to call at option of city. WATBR-WORKR BONDS - 1025 Total dent Feb. 1, $1897 \ldots . . .11025$ Sinkine frind.... $1897 . . . \$ 41,000$ Net debt Feb. 1, $1897 . . . .$.

TAX FREE.-All bonds of the city are exempt from taxation.

# State of Mississippi. 

DEBT, RESOURCES, Etc.

Organized as a Territory (Act Apr. 7 1798) Admitted as a State (Act March 1181i)
Total area of State (square miles) State Capital
Governor (term exp. Jan. 19, Jo) Secretary of State (term exp. Jan. 1900) Treasurer (term expires Jan. 19 ")
A. Q. Mar 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 created.
HISTORY OF DEBT.-For history of the State debt of Mississipp see State and City Supplement of April 1894, page 170.
LOANS-
NAME AND PURPOSE-
P.Ol. Payabest. - . When Drine. Outstand



INTEREST is payable in Jack $s \rightarrow n$.
TOTAL DEBT.-Mississippi's total indebtedness on July 1, 1896 , was $\$ 2,641,201$, and of this amount a large proportion was held by various State funds. The State borrowed in October, $1897 \$ 85,000$ at 5 per cent, due on or before January 10, 1899. The loan will probably be canceled when taxes for 1897 are collected.
The Constitution of the State interdicts the payment of the so-called " Union Bank" and "Planters' Bank" bonds.
ASSESSED VALUATION.-The State's assessed valuation and tax rate have been as follows:

|  | Real | Personal | Total Assessed | Tax rate |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Estate. | Property. | Vahuation. | er. $\$ 1,000$ |
| 1893. | \$113,409,358 | \$47,540,169 | 160,949,527 | $5 \cdot 00$ |
| 1892 | 113,409,358 | 48,764,536 | 162,173,894 | $5 \cdot 00$ |
| 1891 | 116,697,035 | 50,412,468 | 167,109,503 | 3.50 |
| 1890 | 116,079,457 | 49,767,877 | 165,847,334 | 4.00 |
| 1889 | 113,195,586 | 44,323,320 | 157,518,906 | 4.00 |
| 1888 | 90,985,697 | 42,721,082 | 133,706,779 | $4 \cdot 00$ |
| 188 |  |  | 129,887,254 | 3:50 |

POPULATION OF STATE.-The population of Mississippi has been as follows in the years named :


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 n 1860 444,201 in 1870: 650,291 in 1880 and 747,720 in 1890

Cities, Counties and Towns
in the

## STATE OF MISSISSIPPI.

ADAMS CO.-County seat is Natchez. The county was offering for sale $\$ 16,000$ of 5 per cent bonds in September, 1897. Bonded debt (lastreturns) $\$ 212,600$
Floating debt. Floating debt............ $\quad 23,000$ Tax valuation, personal $1,304,696$
 Sinking fund.
Net debt
$\begin{aligned} 10,000 & \begin{array}{l}\text { State \& Co, tax (per } \$ 1,000) . \$ 15 \cdot 00 \\ \text { Population } 1890 \text { was........26,031 }\end{array} \\ 225,600 & \end{aligned}$

## BILOXI.-Biloxi is in Harrison County.

LOANS- When Due. Tax valuation 1894...... $\$ 873.894$ $7 \mathrm{~s}, \mathrm{M} \& 5, \$ 15,000 \ldots$ Mar. 14, 1900 $\left\lvert\, \begin{array}{ll}\text { Real valuation (about).. } 1,500,000 \\ \text { Population in } 1890 \text { was..... } 234\end{array}\right.$ (\$1,000 due 'ry $)$ to Mar. 14, 1914 Population in 1880 was...... 1,540 | Int. at Chem. Nat. Bank, N. Y. City. |  |
| :--- | :--- |
| Total debt (last returns)... $\$ 15,000$ | Population in 1895 (est.).....5,000 |

BOLIV AR COUNTY.-County seat is Rosedale.
LOANS-
When Due. Tax valuation, personal. \$782,108 6s, May, $\$ 150,000$...May 15, 1918 Total valuation 1893.... 2,987,574 Tux valuation, reai...... $\$ 2,205,466 \left\lvert\, \begin{aligned} & \text { Population } 1890 \text { was......... } 29,980\end{aligned}\right.$

COLUMBUS.- $\{$ E. S. DONNELL, Mayor.
County seat of Lowndes County
Columbus Fayette courts decided that the bonds which were voted to the Georgia Pacific RR. Co., are a valid, and afterward transferred to the refunded When Due ,

 Interest payable at Colnmbus.
total debt Sept Population 1890 was..........4.559 total debt Sept. $1,1897 . \$ 98,500$ Population 1897 (est.)...........6,000
tax valuation, real.....1,453,779

GREENVILLE.-J. M. Lee, Clerk and Auditor. Greenville is in Washington County.
LOANS- When Duc. ${ }^{\text {Tax valuation, real } . . . . \$ 2,244,062}$

 $\left.\begin{aligned} & \text { 6s, May } 1, \\ & 6 \mathrm{~s}, \text { Feb. } 10,50,000 \ldots \text { May } 1,1908 \\ & 50,000 \text { Feb. } 10,1915\end{aligned} \right\rvert\, \begin{aligned} & \text { Total tax (per } \$ 1,000 \text { ) ...... } \$ 30 \cdot 00 \\ & \text { Population in } 1890 \text { was }\end{aligned}$ Water 6s, $65,000 . . \quad \ldots ., 1916 \mid$ Population in 1880 was........ 2,191 Bond. debt Aug. $10,97 \ldots \$ 237,000 \left\lvert\, \begin{aligned} & \text { Population in } 1897 \text { (est.) } \ldots . .9,000\end{aligned}\right.$ INTEREST on all bonds is pasable in New York.
TAX FREE. - The above mentioned bonds are exempt from city tax.
HINDS CO.-S. B. Thomas, Treasurer.
County seats are Raymond and Jackson.
Bonded debt Feb. 15, '97.\$180,000 |Tax valuation,personal. \$2,337,193 County has no floating debt Sinking fund............ 16,000 Net debt Feb. 15, $97 . . .164,000$ Total valuation personal. $\$ 2,337,193$ rax valuation real .... 4, 873,106 State tax (per $\$ 1,000$ ) 93 , $\$ 5.00$

J A CKSON.- $\begin{aligned} & \text { RAMSEY WHARTON, Mayor. } \\ & \text { D. P. PORTER, Jr., Clerk. }\end{aligned}$
County seat of Hinds County and State capital.
LOANS-
When Due.
$5 \mathrm{~s}, \ldots \mathrm{C}, \mathrm{O} \$ 20,000$.
6s, Jan., $\$ 24,300$......Jan. 1, 1909 Subject to call after 5 years.
COLORED PUBLIC SCHOUL-
6s, Dec., $\$ 7,500 \ldots . .$. Dec. 31,1915
6s. Dec., $\$$, to call after 5 years.
Total debt Feb. 1, ' $97 \ldots . . . \$ 31,800$
INTEREST is payable at Jackson Miss.
TAX FREE.-All of the city's bouls are exempt from taxation.
MADISON COUNTY.-T. M. Howard, Treas.
County seat is Canton.
LOANS- RAILROAD AID BoNDS- When Due. J\&D, \$73,000....June 1, 1922 (Optional after 5 rears.)
erest is payable at Canton
Interest is payable at Canton. Tax valuation, real..... $2,702,840$

Tax val., per., RR. \& tel. $\$ 1,367,959$ Total valuation 1896... 4,070,799 Assessment about "\% actual value.
State \& Co.tax (per M.) ' $96 . . \$ 13 \cdot 00$ Population in 1890 was.....27.321 Population in 1897 (est.)...30.000

MERIDIAN.- $\left\{\begin{array}{c}\text { E. H. DIEL, Mayor. } \\ \text { NOOSR }\end{array}\right.$
This is the county seat of Lauderdale County.
LOANS-
5 s , J\&T
$5 \mathrm{~s}, \mathrm{~J} \& J, \quad \$ 9,400 \ldots . . . . . .$.
$6 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 2,500 \ldots .$. Apr. 1, 1916
$6 \mathrm{~s}, \mathrm{~A} \& 0,30,000 \ldots .$. Apr. 1, 1926
SCHOOL HOUSE BONDS-
6 s . J\&J, $\$ 30,000 . . . . \mathrm{Jan}^{2} 1,1908$
6s, J\&J, $\$ 30,000 \ldots .$. Jan. 1, 1908
6 s, May 1, 15,000......May 1, 1914
SEWER BoNDS-
6s, May $1, \$ 100,000$. May 1, 1924
Bond. debt.Aug, 9,97 Bond. debt.Aug. 9, '97.. $\$ 186,900$
Floating debt......
 Special fund on hand... 516,274 Tax valuation $1896 \ldots 4,569,506$ Actual valuation $1896 \quad 6.000,000$ Tax rate (per $\$ 1,000$ )' $96 . \ldots .815 \cdot 00$ Population in 1890 was..... 10,624
Population 1896 (local est.) 15,000
INTEREST is payable at the National Park Bank, New York City.
MISSISSIPPI LEVEE DISTRICT.-W. E.

## Montgomery, Secretary and Treasurer.

LOANS- When Due. $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 500,000 \ldots \ldots$ Apr. 1,1930 6s. J\&J. CONSTRUCTION-000....Jan. 1,1918 Subject to call after Apr. 1, 1910 6s. J\&J, $\$ 250,000 \ldots . . . J a n .1,1918$
Subject to call at any time. 6s, J\&J, \$163.500...June 1, 1920 Subject to call at any time. Subject to call at any time. Total tax ( The valuation given above is on property behind the public levy and does not include any thing in front on the river side.
INTEREST on the bonds due in 1918 and 1924 is payable at Green,
TAX FREE. The bonds due in 1918 and 1920 are exempt from taxation.

NATCHEZ.- $\begin{aligned} & \text { WILLIAM G. BENBROOK, Mayor. } \\ & \text { FRED }\end{aligned}$
Natchez is the county seat of Adams County.
LOANS. When Due. GITY IMP. BONDS- \& N.W. RR. Bonds- $^{\text {LI }}$
6s, Jan., $\$ 37,000 \ldots . .$. in 20 years
INTEREST.-Interest is payable at City Treasury.
BONDED DEBT Feb. 1, 1897, was $\$ 357,000$; floating debt, $\$ 1,676$.
ASSESSED VAL, sinking lund assets, $\$ 8,281$; net debt, $\$ 350,395$.
ASSESSED VALUATION in 1896 of real estate was $\$ 2,618,683$ $\$ 1,000), \$ 32 \cdot 00$. Property is assessed at about 66 per cent of its actual value. No figures of valuation and tax rate have been made up since 1894.

POPULATION.-In 1890 it was 10,101 ; in 1880 it was 7,058 ; in.
SUNFLOWER CO.-W. P. GRESHAM, Treas.
County seat is Indianola.
LOANS- When Due. Tax valuation 1895.... \$2,005,202 RAMROAD BONDS- Assessment about $3_{5}$ actual value. 7s. J\&J, $\$ 75.000 \ldots . . . J a n .1,1901$ State\& Co. tax ( $(\mathrm{per} \$ 1,000$ ) $\$ 21 \cdot 00$ Total deht Jan. $1,1897 \ldots \$ 75,000 \quad$ Assesssment about $1_{2}$ actual value. TAX FREE.-Bonds of this county are exempt from taxation.
SINKING FUND.-A levy of 50 cents per $\$ 1,000$ is to be made here-
after as sinking fund.

## VICKSBURG.- $\left\{\begin{array}{l}\text { W. I. TROWBRIDGE, Mayor. } \\ \text { H. J. TROWBRIDGE, Clerk. }\end{array}\right.$

Vieksburg is the county seat of Warren County.
By the provisions of its charter the city is obliged to levy a tax to meet the iuterest on its bon is, and to apply any surplus of the sum so raised, after payment of interest, to the pucchase of bonds at or below

| LOANS - <br> When Due. <br> LOANS - <br> When Due. <br> COMPROMISE BONDS- <br> L. N. O. \& T. RR. BOND INTE'ST- |  |
| :---: | :---: |
|  |  |
| Oed Bomase ( $0,000 \mathrm{y}$ | ..., \$5,600...\$2,850 yearly. |
| ..., \$17,000 ............. 19 |  |
| INTEREST is payable in Vieksburg. All coupons are tax-receivable- |  |
|  |  |
| ONDED DEBT on Jamuary 1, 1897, was \$431,250; floating debt |  |
| 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 $\$ 1,000$ ), $\$ 33$ jo. Property is assessed at 3 of its actnal value. |  |
| POPULATION in 1890 was 13,373: in 1880 was 11,814; in 1870 was 12,443 . The population in 1897, according to local tigures, is |  |
| WASHINGTON CQ-T. H. Hood, Olerk |  |
|  |  |
| County seat is Greenville |  |
|  |  |
|  |  |
| Fuxdive Boni |  |
| J, \$22,500 .....July 2. 1914 Assessment about ${ }^{13}$ aetual value. |  |
| Subjeet to call atter July 2, 1904 Potalation in 1890 was.... 40,414 |  |
|  |  |
| 63, Feb. 10, $\$ 100,000 . \mathrm{Mar}$. 6, 1915 Population in |  |
| Priaclpal of all the county's bonds is payable in gold. |  |
| INTEREST on the railroad bonds is payable in Now York; on otherbonds at Greenville. |  |
|  |  |
| TaX FREE. The above-mentioned bonds are exempt from county |  |
|  |  |
| WEST POINT.- |  |
| County seat of Clay County. |  |
|  |  |
|  |  |
|  |  |
|  |  |

## State of Louisiana. <br> ITS

DEBT, RESOURCES, ETc.
Organized as a Territory (Act Mch. 26. 1804*)
Oct. 1, 1804
Admitted as a State (Act Feb. 20. 1811) -
Total area of State square miles)

## State Capitol,

April 30, 1812

- $\quad 48,720$

Governor (term exp 8d Mron May 1900) - Mur Sec. of State (term exp. 3d Mon. May 1900) - John T. Miche 1 Treasurer (term exp. 3d Mon. May 1900)
A. V. Fournet

Legislature meets biennially in even years on the second Monday in May, and sessions are limited to 60 days.

- Further provialon for the Goverument of the Territory, then known as the Terrttory of Orleans, was malo by the Aet of March 2,1805 , the duration of the Aet of March 26, 1804, luaving originally been conined to the period of one year from Oetober 1, 180," "and to the end of the

HISTORY OF DEBT. - For history of the state debt of Lonlstan see State And City Suplikment of Apfil 1894, pageen, 171 and 172.
Debt on which the State is paying interest is aboat as follows:

## LOANS-

P. Onterest. Payable. When Duc. Outstand'g.

Consel. 7 per cont bonds of
1874, stamped 4 per cent.... Consolldated (constitutional)
 4 J \& J Jan. 1, 1914 835,900 PAR VALUE OF BONDS-The consolldated 7s, stamped 4 per cent are for $\$ 100, \$ 500$ and $\$ 1,000$. The Conatitational bonds for $\$ 5$, etc.
INTEREST is payable by Winalow, Lanler \& Co., New York City and by Whitney Natlonal Bank, New Orleans.
TOTAL DEBT-The subjoined statement shows Loulsiana's total bonded debt on Feb, 15, 1897.
Total bonded debt bearing interest.
Floatian Debt-
Feb.
$\$ 10,877.807$,
Baby bonds and certificates (act of 1880) exclusive of Warrants, etc.

915,917
(1)
223,827
The baby bonds are 3 per cents and were due in 1896 . They were fsened to fund certain obligations of charitable institutlons. No in terest has been paid on them since Jannary, 1885, but proviston has been made to pay the prinelpal of the bonds at not more than 50 p.c.
In September, 1889, it was discovered that a number of bonds had been fraudulently issued. Part of these were subsequently recovered, but $\$ 373,600$ consola so issued ( $\$ 303,600$ being consols of 1874 and $\$ 70,000$ Constitntional bonds) are atill outatanding. The state consid. ers them "null and vold," and they are therefore not fucluded in the amount outatanding above. There are also $\$ 421,935$ frandulently 1ssued baby bonds ontatanding.
There are moreover old honds not recognized, and hence not fundable. 3 mountiog to $\$ 3,953,000$. These include New Orleans Mobile \& Texas 8 per cent bonds, endorsed, $\$ 875,000 ; 8$ per cent State bonds Issued to sald road, $82,500,000 ; 8$ per cent bonds issued to the N. O. Moblle \& Chattanooga RR. $\$ 70,000 ; 730$ per cent bonds issmed to the Mississippl \& Mexiean Guit sluip Crmal Co. \$260,000, etc., eto.
ASSESSED VALUATION-The assessed valuation is estimated at about 37 per cent of the actual value. We give below a statement of
assessed valuations at different periods. The State tas (per $\$ 1,000$ ) for 1896 was $\$ 6 \cdot 00$ :

| Years. | Total Assessed Valuation. | Yerrs. | Total Assessed Taluation. |
| :---: | :---: | :---: | :---: |
| 1896 | 2251,911,316 | 1885. |  |
| 1895 | 249,315,757 | 1875 | 195,904,419 |
| 1894 | 251,091,348 | 1870 | 253,371,890 |
| 1892 | 231,915,173 | 1860 | 435,787,26 |
| 1890 | 234,350,791 | 18 | 233,098,76 |

POPULATION OF STATE.-The population of Louisiana has been as follows in the years named:

1890......... 1,118,587| 1860. | $1880 \ldots . . .$. | 939,946 | $1850 \ldots . .$. | 517,762 | 1830 |
| :--- | :--- | :--- | :--- | :--- | :--- |
| 1870 | 526 |  |  |  |

215,529
152,923


The proportion of the colored population was $50 \cdot 32$ per cent in 1890 against 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 Towas <br> in the <br> STATE OF LOUISIANA.

ATCHAFALAYA BASIN LEVEE DIST. A. D. Bannow, S-eretarı. Port Alled, Post Office. LOANS- When Due. | Assessed valuati'n' $95 . \$ 12,000,000$ 65, Adto, $\$ 800,000$.. $\qquad$ Distriet contains tea parishes.
(subject to call.)
1910
INTEREST payable at the office of the State Auditor, Baton Rouge.

## BATON ROUGE.-

Capital of the State and county seat of East Baton Rouge County.
LOANS- When Dice $\mid$ Tax valuation, persoual. $\$ 400,000$ 88, A $60,813,200 \ldots . . J a n, 1,1900$ Subject to call at any time. Floating debt........... $\$ 21,600$ Populatlon 1890 was.......... 10.478 Tax valuation, real.....1,600,000

## FRANKLIN.-

County seat of st. Mary Parish.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Tax valnation } 1897 \ldots . . .8450,000 \\ & \text { Real valnation }\end{aligned}\right.$
 Total debt sept., $1897 \ldots . .225,000 \mid$ Population in 1897 (est.).......3,000

## LAFOURCHE BASIN LEVEE DIS-

 TRICT.-V. Maurin, Prerident Board of Coumissionere. Dor aldsonville, Post Office.LOANS- When Due. $\mid$ Int. payable Whitney Nat. Bk., N.O.
 This district comprises portions of the following parishes: AscenSlon, Assumption, St. James, St, Johns, St. Charles, Jefferson, Plaquemines and Latourche.

LAKE BORGNE LEVEE DISTRICT.JOAN DYMOND, President, ? Board of Commissioners.
H, 8, BELL, Secretary.
H. 8, BELL, Secretary,
New Orleans, Post Otlice.

LOANS- When Due $\mid$ Assessed valuation-
$6 \mathrm{~F}, \mathrm{M} \& \mathrm{~N}, \$ 100,000$...Dec. 1,1912 Snblect to call 10 yearly after 1902 Intereat payable at Stato Treasury, Baton Rouge.

St. Bernard Parish Plaquemines Parish (east
 Population in'90 was abt 10,326

NEW ORLEANS.-Walter C. Flower, Mayor. New Orleans is co-extensive with the parish of Orleans. An
amendment to the Lonisiana Constitution authorizing the City of New Orleans to refund ita debt at a lower rato of intereat was adopited, and up to Jan. 1, 1897, the city had Jsaned 4 per cent 50 - year bonds to thi amount of $\$ 8,998,500$, 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 be tween city schools and eity improvements, and about $\$ 250,000$ has already been tranaferred to those departments.

 75, J\&J, $\$ 117,000 \ldots .$. July 1, 1922 |
INTEREST is payahle at City Hall by Board of Liquidation City
Debt and in New york City. debton the dates named subjoined statement shows New Orleans's July 1,'97. Jan. 1, '96. Apr. 1,'95. Apr.1,'94. $\begin{array}{llllll}\text { Total bonded debt } \ldots . .14,543,790 & 14,835,140 & 14,963,400 & 15,285,560\end{array}$ Fluating debt.......... ….... ......... 382,000
PREMIUM BONDS, - The premuun bonds ( $\$ 20$ each) recelve no Interest till drawn by lot for payment, and then they recelve principal with rimple interest from July 15,1875 . They also get a preminm if they happen to draw a prize, 2,352 prizes aggregating $\$ 100,000$ being sive 21,000 bonds (par valne $\$ 420,000$ ) were paid each vear in
 1895 honde to the number of 10,000 are patd semi-annually20,000 houds anually. There are two drawings to determine the bonds payable July 15 in ench year, and they take place January 31 and April 15 next preceding. The drawings to determine the bonds payable January 15 take place Juy
rom $\$ 20$ to $\$ 5,000$ ) premitum bonds are receivable by the oity for all dues, licenses, taxes and debts of any description at their face value and interest.

DEBT LIMITATION. - The act of the Legislature authorizing the premium bonds forbade the city to increase its debt in any manner until the premium bonds are paid.
ASSESSED VALUATION.-The city's assessed valuation and tax rate have been as follows:

|  | Reat | Personal | Total Ass. $\quad$ I | Rate of $T$ ax |
| :---: | :---: | :---: | :---: | :---: |
| Years. | Estate. | Property, | Valuation. | p. $\$ 1,000$. |
| 1897 | 102,047,452 | \$38,804,459 | \$140,852,341 | \$27.00 |
| 1896. | 100,529,530 | 40,037,913 | 140,567,443 | 26.80 |
| 1895 | 98,597,760 | 42,056,715 | 140,654,475 | - 26.80 |
| 1894 | 97,375,005 | 41,415,917 | 138,790,922 | 27.00 |
| 1893. | 95,060,460 | 41,916,647 | 136,977,107 | -27.50 |
| 1890 | 87,625,430 | 44,289,627 | 131,915,057 | 20-20 |
| 1885 | 86,149,320 | 37,778,273 | 123,927,593 | 25.40 |
| 1881 | 73,288,955 | 24,063,450 | 97,352,405 | -17.84 |
| 1870 | 116,056,581 | 23,791,623 | 139,848,204 | - 26.25 |

City tax (per $\$ 1,000$ ) for 1896 was $\$ 20.00$
Tax rate in 1893 includes: State tax, $\$ 7 \cdot 50^{\text {; }}$; city tax, $\$ 20.00$. POPULATION.-In 1890 population was 242,039 ; in 1880 it was

SHREVEPORT.- $\left\{\begin{array}{l}\text { R. N. MGKELLAR, Mayor. } \\ \text { N. B. MURFF, Comptroller. }\end{array}\right.$
Shreveport is the county seat of Caddo County.
 TOTAL DEBT, ETC.-Total debt on Feb. 1, 1897, was $\$ 140,500$; sinking funds, $\$ 6,337$; making the net debt, $\$ 133,263$
TAX FREE-All bonds of this city are exempt from taxation.
ASSESSED VALUATION in 1896 of real estate was $\$ 2,322,115$; pax rate for 1896 (ineluding State tax $\$ 6$, county tax $\$ 14 \cdot 00$ and oity tax $\$ 18 \cdot 25$ ) was $\$ 38.25$ per $\$ 1,000$. The assessment is about 30 per cent of the actual value.
POPULATION in 1890 was 11,979 ; in 1880 it was $8,009$.

## LEVEE DISTRICTS.

On May 1, 1896, the bonded debt and also the amount of bonds authorized for the levee districts named was as follows:

DISTRICT-
Bistrict.
Buras Levee District...
Bonds
uthorized

- \$200,000

Bonds

| Fifth Louisiana Leve.................................... 200,000 | 10,000 |
| :--- | :--- | :--- |


Red River, Atchafalaya and Bayou Bœuf
ensas
$\begin{array}{ll}250,000 & 250,000 \\ 150,000 & 150,000\end{array}$

## State of Arkansas. <br> 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)
Total area of State (square miles)
June 15, 1836
53,850

## State Capital

Little Rock
Governor (term expires Jan. 1899)
Secretary of State (term exp. Jan, 1899)
Treasurer (term expires Jan. 1899)
Daniel W. Jones
Alex. C. Hull Ranson Gulley
Legislature meets bienuially in odd years on the 2d 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.
$\left\{\begin{array}{l}\text { Funding bonds of } 1869 \text { (non } \\ \text { Holifords) blue Nos....... }\end{array}\right.$
P.Ot. Payable. $\overparen{\text { When Due. Oulstand'g. }}$

6 J \& J July, 1, $1899 \quad \$ 144,000$ $\left\{\begin{array}{c}\text { overdue int'st since July, } 73 \text {. }\end{array}\right.$ $\left\{\begin{array}{c}\text { Funding bonds of } 1870 \text { (non } \\ \text { Holfords) red Nos.......... }\end{array}\right.$ \{ Fundingbonds oft is75:"............ $\left\{\begin{array}{c}\text { boroughs") risissued since' } 85 . \\ \text { overdue interest. }\end{array}\right.$ $\left\{\begin{array}{l}\text { Overdue interest } \\ \text { Real Estate Bank }\end{array}\right.$ Overdue int'st since," 1838. Real Estate Bank "C," 1838 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.
\& J verdue.
J \& J July 1, 1900
J \& J July 1, $1905 \quad 506,000$ j\& O Overdue. Oct., 1861 J\&J overdue. Oct., 1861 266,280
500,000 1,490,520 $1,490,520$
5,000 16,425 144,540 144,540
3,000 8.962

PAR VALUE OF BONDS. -The bonds are 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 1873 or thereabouts. The funding bonds of 1875 (Loughboronghs) 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.
TOTAL DEBT, ETC. - The subjoined statement shows the total bonded debt recognized by the State and overdue interest thereon on the first of October, 1896, 1894, 1890 and 1888.
Total bonded debt 1896.189 .1890.
1888. Total debt........... $\frac{2,64,218,752}{\$ 4,823,022} \quad \frac{3,018,022}{\$ 4,976,997} \quad \frac{2,884,897}{\$ 4,862,015}$

From the above statement it would appear that the State's gross in debtedness 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. The bonds in question were found to be legal obligations of the State.
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, two series of funding bonds were issued. 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 is as follows:
LOANS-

NAME AND PURPOSE.
Holford funding bonds of 1870.
Levee bonds................
Memphis \& Little Rock RR. Little R"k Pine Blf. \& N. O. RR
P.O. Payable. When Drincipal.- Outstand'g. Arkansas Central RR River RR

| 6 | J \& J Jan. 1,1900 | $\$ 1,370,000$ |  |
| ---: | ---: | ---: | ---: |
| 7 | J \& J | 1900 | $1,986,773$ |
| 7 | A \& O | 1900 | $1,000,000$ |
| 7 | A \& O | 1899 | $1,200,000$ |
| 7 | A \& O | 1900 | $1,200,000$ |
| 7 | A\&O | Apr. 1,1900 | 600,000 | rate at different periods have been as follows:



POPULATION OF STATE.-The population of Arkansas has been as follows in the years named

| 1890..........1,128,179 | 1860........... 435,450 |
| :---: | :---: |
| 1880......... 802,525 | 1850 ........... 209,897 |

 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 <br> in the

## STATE OF ARKANSAS.

## BENTONVILLE.-C. M. Rioe, Mayor.

County seat of Benton County.
 CHICOT COUNTY.-County seat is Lake Village.
$\begin{aligned} & \text { LOANS- When Due. } \\ & \text { CoUNTY BONDS- }\end{aligned} \left\lvert\, \begin{aligned} & \text { Tax valuation, personal. } 8312,788 \\ & \text { Total valuation 1895...1,243,751 }\end{aligned}\right.$ . $\$ 200,000$ Total debt (last returns) $\$ 200,000 \quad \begin{aligned} & \text { Population } 1890 \text { was....... } 11,419 \\ & \text { Population } 1880 \text { was........ } 117\end{aligned}$ Tax valuation, real.

HEL, EN A - $N$ N. J. FRITZON, Mayor.
This is the county seat of Phillips County.
LOANS- -Interest.- Princrpa NAME AND PURPOSE. P. Ot. Payable. When Due. Oulstand'g, Compromise Funding Bonds.. 6 J \& J July 1, $1904 \quad \$ 158,350$ do do 5 J \& J ............. 12,000
INTEREST is payable at the National Park Bank, New York City.
TOTAL BONDED DEBT on January 1, 1897, was $\$ 170,350$.
ASSESSED VALUATION in 1895 of real estate was $\$ 1,0^{\prime} / 4,228$ 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.-County seat is Pine Bluff. Bonded debt Jan. 1, '97. | $\$ 70,000$ | Assessment about $x_{2}$ actual value |
| ---: | :--- | :--- |
| Tax valuation, real..... $5,211,390$ | Total tax (per $\$ 1,000$ ) ...... $\$ 21 \cdot 00$ |



## LEE COUNTY.-D. S. Drake, Treasurer.

County seat is Marianna.
LOANS- When Due. Assessment about is actual value REFUNDING BONDS-
 $\begin{array}{ll}\text { Bouded debt Feb, 1, '97... } \$ 60,000 & \text { County debt tax (per \$1,000) } \\ \text { Floating debr } & 2 \cdot 00 \\ 5.00\end{array}$
 Tax valuation, real. ... 1,803,550 $\mid$ Population 1890 was..........18,886

INTEREST is payable at the Fourth National Bank, St. Louis, Mo.

LITTLE ROCK.—\{ \{. A. Woodson, Mayor.

This is the eapital of the State and the county seat of Pulaski County LOANS $\quad$ When Due Tax valuation, real $\$ 8,44,435$ LOANS - Rowns 1889 - Due. $\left\lvert\, \begin{aligned} & \text { Tax valuation, real .... } \$ 8,449,435 \\ & \text { Tax valuation, personal } 2,979,068\end{aligned}\right.$ 58, Aug., $\$ 117,500$....July 1, 1909 Total valuation 1893...11,428,503 | Interest is payable by City Treas: | Assessment abont $\nu_{3}$ aetual value. |
| :--- | :--- | :--- |
| Bonded debt Sept. $1,197 . \$ 118,500$ | State tax (per $\$ 1,000$ )....... $\$ 5 \cdot 00$ | Judgment debt............ 61.568 Floating debt.............. 31,609 Total debt............. 21,677 Average sehool tax............ 5.00

Poplation Population in 1891 (est.) ... 35,000 The city has a sinking fund and each year purchases about $\$ 5,000$ of the above-mentioned bond issue of 1889.
PHILLIPS CO.-Jas. C. Rembert, Clerk. County seat is Helena.

LOANS-
When Due.
July, $\$ 100.000$
6s, July, Snblect to …uly 1, 1919
Bonded debt Feb. 1,'97. $\$ 100,000$ Tax valnation, real. .....2,835.323
Tax valuation, personal. 984,602
INTEREST is payable at Treasurer's office.
PULASKI CO.-C. H. Whimemone, Treasurer.
Comuty seat is Little Rock.
 Tax valuation, real.....11,353,237 Tax valuation, person'l. $3,072,852$

Total valuation 1896.. \$14,426,089 Ansessment about, aetual value. Tax rate (per 81,000 )...... $\$ 16 \cdot 00$
Population 1890 was
Pr Population 1880 was........47,329.616 Populatioa 1897 (est.).......65,000

Property is asseased at about one-third of ita 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 Mar. 1, 1897.. $\$ 10,000$ | Asseasment same aa actual value.
 Total valuation $1896 \ldots . .1,100,000$ Population in 1897 (est.)....10,000

## WASHINGTON CO.-

County seat is Fayetterille.

LOANS UNHETS100,000 84, Jes. $\$ 100,009$, Total deilt May 1, 1996... 8100,002 sinking funds............ 850,000 Net debt May 1, 1896.... 15,000 Tax valuation, real.......2,818,927 INTEREST is payable at Fayetterille.

## Territory of Oklahoma.

DEBT, RESOURCES, ETc.

Organized as a Cerritory (Act May 2, 1890)
May 2, 1890
39,000
Guthrie

## Territorial Capital

Tax valuation, pernon' $1 . \$ 1,655,538$ Total valuatlon $1895 \ldots 4,474,465$ Assesameat is $2_{2}$ notual value:
Total tax (per 81.000 ) $812: 50$ Potar tax (Der 81,000 ) .......812.50
Populatlon 1890 wan,... .24 Population 1890 was ..........23, 23,844 Population in 1896 (eat.)....40.000

## Governor (term expires May 12,1901-4 years) C. M. Barnes

 Secretary (term expires June 7, 1901) TreasurerWm. M. Jenkins
Auditor
artin L. Turner
Legislature meets biennially.
LOANS
NAME AND PURPOSE.
School bonds .......... P. Ot Prest. Payabe. When Due
30 years.
rincipa subject to call in 10 years. The bonds were lesued for the erection of the Territorial University, Territorial Normal School and Agricultural and Mechanical College.
TOTAL DEBT. - The bonded debt of the Territory on February 1 , 1897, was $\$ 18,000$; floating debt about $\$ 150,000$; total debt, $\$ 198,000$; cash on hand, $\$ 12,000$; net debt, $\$ 186,000$.
ASSESSED VALUATION for 1896 was $\$ 24,815,711$; tax rate (per $\$ 1,000) \$ 4 \cdot 00$. Property is assessed at about 50 per cent of ita actual value. A statement of the assessed values by countles for the last three years was given in the Cunosicles of Dec. $5,1896$.
POPULATION.-The population of the Territory in 1890 was 61,834. The last cenans, taken in 1894, showed a population of 212,000. Accorling to the reports of the Assessors the population has increased in 1896 to 275,587 .

## Cities, Countirs and Towns IN THE

TERRITORY OF OKLAHOMA.
CLEVEILAND COUNTY.-County seatis Norman.
 6s, sept..............ept 10,1904
suppect to callafter Sept. 10,1897 Interest at Chemical Nat'I Bank, New York City.

EL RENO.-
El Reno is in Canadian County. LOANS- BREANDING BoxDS- When Due 6s, JEJ, $\$ 17,300$.....Jan. 2, 1905 Subject to call aitter 3 years. Bonded debt Apr. 1, '96... $\$ 17,300$

## EL RENO SOHOOL DISTRICT-

The district includes the city of El Reno and about 8,500 acres of land outside of the city.
Total debt $1897 \ldots \ldots .$. .... $\$ 35,000 \mid$ Real valuation
. $84,000,000$ Tax valuation $1896 \ldots . .1,044,497$ Population in 1895 about.....6,500
GARFIELDCO.-JAs. A. TAGGART, Olk.
County seat is Enid.

LOANS. When Due. Total debt Jan., 1897.. \$80,000 | FUNMING BONDS- |  |
| :---: | :--- |
| Gs, A. \&O. $\$ 30,000 \ldots$ Apr. 25,1916 | Tax valuation 1897.... $1,192,601$ |
| Real valuation (about). $7,000,000$ |  | ( 83,000 due yrly) to A pr. 25, 1925 Tax rate (per \$1,000) (abt.) . $\$ 5000$ Floating debt (about) .. $\$ 36,000$ Population in 1896 was.....16,092 INTEREST on the funding bonds is paid by the Chemical Natioral Bank of New York City.

GUTHRIE.-Geo. M. DeGroff, City Clerk.
Guthrie is in Logan County.
LOANS- When Due |Tax valuation 1895 .... $82,316,115$ $68, \ldots . . . \$ 20,000 . . . . . . . . . . .-$ City tax (per $\$ 1,000$ ), $97 \ldots . . \$ 14.00$
 Total debt Aug. 1, 1897. \$70,000

NORMAN.- $\left\{\begin{array}{l}\mathrm{J}, ~ \mathrm{~A} \\ \mathrm{~J}, \mathrm{HALLMIN}, \text { Mayor. }\end{array}\right.$
Norman is in Cleveland County.
LOANS-- When Due.
65, AsDING BONDS-
WATER WORKS BONDS. Total debt Mar. 1, 1897 .. $\qquad$
Net debt Mar. 1, 1897. ... $\$ 20,100$ Tax valuation 1895 ....... 543,100 Population in 1890 was.......... 787 sinting fund ............... 1.500

Population in 1895 (est.)......2,970
INTEREST on the funding bonds is payable at the Fiscal Ageney
of the Territory; on the water works bonds at the Chemical National ar the Territory; on the water works bonds at the Chemical National
Bank, New York City.
OKL Hom
OKLAHOMA CITY.-This eity is the county seat of the county of the same name.
LOANS- When Due |Tax valuation 1894.... $\$ 2,175,000$ Ba, J\&J. $845,500, \ldots . . J a n .1,1914$ Int at Chemleal Nat Bk,, N. X.City. Real valuation (about) ..5,000,000 Population in 1890 was ..... 4,151 Tot. sohool debt (last re-
turns)................... $\$ 15,500$

## OKLAHOMA COUNTY.-S. H. Miller; Olk. County seat is Oklahoma City.

 Sulject to call after Dec., 1997
subject about and $19 . . . .1926$ Total dellt All 11897 . Total debt Aus. 1, $1897 \quad \$ 136.900$
sinking fund............
2,500 Tax valua'u I 897 (abt. ( $4,400,000$ Azsessment is 19 actual value. State \& Co. tax (per M., '97) 13.08
Population in 1 Population in 1897 (est.)... 24,500

INTEREST on the bonds due in 1901 is payable at the Chemical
PERRY.- \{R. E. WADE, Mayo
LOANS- When Due | Bonded debt Sept. 1, 1897. $\$ 200,000$
 (\$2,000 due yearly on Noy, 9.) Assessment is 12 actual value. Interest payable in New York. Population 1897 (estimated) 3,000 TAX FREE.-All of the elty's bonds are exempt from taxation.

## State of Texas.

## 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 2 d Tu, after 1st Mon, Jan, '99). C. A. Culberson Secretary of State (term exp. with Governor), J. W. Madden Treasurer (2d Tues, after 1st Mon. Jan. '99), W. B. Wortham Legislature meets biennially in odd years on the Tuesday after the first Monday in Janury, and sessions are limited to 60 days.

HISTORY OF DEBT.-For history of the State debt see State and City Surpleanext of April, 1894, pages 174 and 175.

LOANS- $\quad$ P. Interest.- Palke. When Drincipal,NAME ANDPURPOSE, P. OL. Payable. When Due. Outstand'g.

 Redemption Statedebt, $1876, \mathrm{~g}$. og J \& J July 6,1906 1,647,000 Retiring outstanding bonds,
1879....................... 5 J \& J July 1, 1909 1,068,900
 Rerunding bonds 1893........
do
do
do
d

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 subjoined statement shows the State's total debt on each of the dates indicated.
Total bonded debt
of which held in State funds
$\begin{array}{r}\text { Jan. 1, } 97 . \\ \$ 3,992,030 \\ \hline\end{array}$
Leaving amount outstand'g.. $\$ 747,490$
$\$ 750,490 \quad \$ 756,990$ tax rate at different periods have been as follows
Years. Real Estate. Pers. Prop. Total. Taxp. \$1,000
Years.
$1896 \ldots \ldots . . . . . . .$.
$1895 \ldots \ldots . .$.
$1896 . .$.
$1895 .$.
$1894 . .$.
$\begin{array}{lllll}1894 \ldots \ldots \ldots . . & 599,127,433 & 261,783,134 & 860,910,567 & 2.50 \\ 1893 \ldots \ldots .26,515 & 265,252,474 & 865,120,989 & 2.73\end{array}$
$\begin{array}{lllll}1893 \ldots \ldots \ldots \ldots . . & 607,941,700 & 278,233,695 & 886,175,395 & \cdots . . . \\ 1890 \ldots \ldots \ldots \ldots . . & 375,522,828 & 282,589,055 & 782,111,883 & 3 \cdot 25 \\ 1885 \ldots \ldots 94 & 245,121,395 & 621,011,989 & 2.25\end{array}$
$\begin{array}{rrrr}1885 \ldots \ldots \ldots . . & 375,890,594 & 245,121,395 & 621,011,989 \\ 1880 \ldots \ldots \ldots \ldots & 197,167,630 & 114,303,106 & 311,470,736 \\ 1874 \ldots \ldots \ldots . . & 149,793,361 & 94,717,197 & 244,510,558\end{array}$
$1874 \ldots \ldots . . . . .149,793,361 \quad 94,717,197 \quad 244,510,558 \quad \ldots . .$.
MUNICIPAL AND COUNTY BOND LAW.-A State law approved
MUNICIPAL AND COUNTY BOND LAW.-A State law approved
in 1893 has done much to widen the market for new Texas municipal loans. At present before any bond can be issued by a municipality or is a lawful oblication. It must then be registered in the office of the State Comptroller, and when the bond is so issued its validity cannot be questioned 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: $1890 \ldots \ldots . .2,235,523 \mid 1870$. $\qquad$ | $.818,579$ | 1850. |
| :---: | :---: | .212,592

Of the total population in 1890492,837 were blacks, which 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 oolored 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 previous decades.

## Cities, Counties and Towns IN THE

## STATE OF TEXAS.

Note.-For statements not given in alphabetical order, see "Additional Stotements" at the end of this Slate.
AUSTIN.-Lewis Hancock, Mayor.
This is the capital of the State and the county seat of Travis County. LOANS6s, J\&J, $\$ 12,500 . . . . . . . . . . . .1901 ~{ }^{5}$ Subject to eall after June 30,
 6s, J\&J, $72,500 \ldots . . . . . . . .1925$. 68 , J\&J, $\$ 200,000 \ldots \ldots . . . . .$. INTEREST on the water and light bonds is payable at the National
City Bank, New York City; interest on the other bonds in New York and Austin.
TOTAL BONDED DEBT Feb. 1, 1897, was $\$ 1,652,000$; sink-
ing fund, $\$ 23,371$; net debt, $\$ 1,628,630$. 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. $\quad$ Real. Assessed Valuation.- Personal. $\quad \begin{gathered}\text { Tax Rate. }\end{gathered}$ | Years. | Real. | Personal. | Total. |  |
| :--- | :---: | :---: | :---: | ---: | per $\$ 1,000$ Tax rate (per $\$ 1,000$ ) in $1893, \$ 27 \cdot 681_{3}$ : this including city tax proper $\$ 17 \cdot 10$, State tax, $\$ 2 \cdot 25$, Sch $\theta$ ol tax, $\$ 3 \cdot 33^{1} 1_{3}$, county tax, $\$ 5 \cdot 00$.

POPULATION in 1890 was 14,575 ; in $1880,11,013$; in 1895 (est.),
27,000 . 27,000.
BEXAR COUNTY.-The county seat is San Antomo. LOANS When Due LOANS- When Due
 $6 \mathrm{~s}, \frac{\text { Apr. } 10, \$ 25,000 \text {. June } 10,1912}{}$ 6s, Apr. $10, \$ 13,450$...Nov. 9,1906 6s, Apr. 10, $\$ 60,000$. May 15, 19 Subject to call after May 15, 1904 6s, Apr. 10, $\$ 25,000$. Feb. 16, 1935 5 s, Apr. $10, \$ 24,500$. Mar. 1,1909 5 s , Apr 10 to call Mar. $\$ 50,1899$. Ss, Apr. Subject to eall Apr. 10,1900 .
ourt House Bonds-
6s, Apr. 10, \$94,000.May 11, 1911
6 s , Apr. $10, \$ 240,000$. Feb. 10,1912 6 s , Apr. $10, \$ 115,000$.Aug. 18,1933 Subject to call after Aug. 18, 1903 6s, Apr. 10, $\$ 64,000$. Feb. 16, 1934 Subject to call after Feb. 16, 1904 $5 \mathrm{~s}, \mathrm{Apr}, 10, \$ 82,000$. Nov. 14, 1935 Subject to call after Nor.14,1905 Popuation in 1880 was.... 30,470 INTEREST on the Mex. Gulf RR. subsidy bonds is payable at Sau
Antomo; on all other loans at San Antonio and New York.

BRAZORIA CO.-H. A. Penny, Treasurer. County seat is Brazoria
$\qquad$ Court house bonds-
6s, Apr., $\$ 52,000 \ldots$ Feb. 17, 1914
6s, Apr., $17,000 \ldots$ Feb. 16, 1915 RAILROAD BONDS8s, Mar., \$72,000 Mar. 1, 1903 ROAD AND BRIDGE BONDS6s, Apr., $\$ 15,550 \ldots$ Apr. 10, 1913
6s, Apr., 11,000.... Aug. 19, 1:413 Bonded debtDeo. 21,'96. $\$ 165,550$ INTEREST is payable in Brazoria.
OPTIONAL. - The road and bridge bonds du Aril 10 , 1913, are subject to call at the option of the county; the court house bonds are subject to call after five years from date of issu. Subject to call at any time. Purchase of Property -
5s, Apr. 10, \$14,000.June 15, 1898 Subject to eall.
MEx. GULF RR. SUBSID
6s, M\&N, $\$ 23,500 . . .$. May 1, 1902 Gubject to call.
8s, M\&S, $\$ 240,000$. 1896 Total debtSept.1, $1897.81,094,450$ Tax valuation, real. ....21,002,695 Tax valuation, pers'l...10,683,514 Assessment about 10 actual value State \& Co. tax (per $\$ 1,000$ ) . . $\$ 9 \cdot 00$ Population in $1890 \mathrm{was} . . .49,266$ opulation in 1880 was.... 39,266

Floating debt (about) .... $\$ 25,000$ Sinking fund (about).... 15,000 Net debt Dec. 21, 1896... 175,550 Assessmation $1895 . . . .$. . 6,833,580 Assessment abont $1_{2}$ actual valne. Total tax (per $\$ 1,006$ ) ...... $\$ 12 \cdot 10$ Population in 1850 was.... 11,506
Population in 1880 was Population in 1896 (est.)... 15,000

18
18

| 1892 |
| :--- |
| 189 |
|  |
|  |
|  |

BROWN COUNTY.-
County seat is Brownwood.
LOANS- When Due. $\mid$ Interest is payable at Brownwood B, March 1, $\$ 7,400$.. Nov. 1, 1909 Total debt Apr. 10, 1896. $\$ 60,198$ Subject to call at county's option. Tax valuation, personal. 1, 454,468 5 s , A pril, $\$ 5,500 \ldots .$. May 15, 1910 Total valuation $1895 \ldots . .4,246,258$ Subject to call after ten years. 6s, March 1. $\$ 33,400$..Nov. 1,1909 Subject to rall at county's option. Assessment about ${ }^{3} 5$ actual value Potal tax (per in 1890 was .... 11,421 Population in 1896 about) $.16,000$

## BRYAN.

County seat of Brazos County.
LOANS- When Due.
WATER WORKS BONDS6s, J\&D, *27,000. …Dec. 1, 1939 Bonded debt............... $\$ 27,500$

Assessed valuation..... $\$ 1,225,000$ Real valuation about.... $2,500,000$ Population in 1890 was......2,979 Population in 1897 (est.)......3,500

## CALDWELL CO.-W. D. French, Treasurer.

 Bridge bonds, $68, \ldots . . . . . . \$ 22,390$Court House bonds, $6 s . . .550,000$ $\begin{aligned} & \text { Assessment about }{ }^{2} \text { actual value } \\ & \text { County tax (per } \$ 1,000 \text { )...... } \$ 5.50\end{aligned}$ Vault bonds, 5 s Total debt Aug. 1, 1897 50,000 Tax valuation 1897 ..... 76,890 Population in 1890 was......15,769 Population in 1880 was...... 11,757

## CORPUS CHRISTI.-\{ $\begin{aligned} & \text { O. C. LOVEESSKIOLD, Maabor } \\ & \text { HOS. }\end{aligned}$

Corpus Christi is in Neuces Co.
WOANS- When Due.
6s, g., F\&A, $\$ 90,000 \mathrm{~g}$. Feb. 1, 1942 (Subject to call after Feb. 1, 1912) Int.payableat Fourth Nat. Bk.,N.Y. Total debt Feb. 1, 1897... $\$ 90,000$ Floating debt............. 12,000
Total debt Feb. 1, 1897.000
TAX FREE.-Bonds of this city are exempt from tax ation.
CORSICANA.-A. Hoover, Treasurer.
County seat of Navarro County.

| LOANSWhen Due. City Hall bonds- | a STREET IMPROVEMENT BONDS$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 30,000 . \ldots .$. July 1,1920 |
| :---: | :---: |
| $38, \ldots . . .$. , $\$ 10,000 \ldots \ldots . . . . . . . . .1905$ | Bonded debt Sept., 1897. \$67,500 |
| 6s, ......., 20,000.............. 1907 | Street impt. bonds (add.) 30,000 |
| SEWER BONDS- | Tax valuation 1890 ...... 2,980,000 |
| 5̄s, J\&JJ, \$20,000......July 1, 1919 | Population in 1890 was......6,28 |
| SCHOOL BONDS | Population in 1880 was.....3,373 |
| s, ......, $\$ 10,000 . . . . . . . . . . . . .1901 ~ \mid ~$ | Population in 1897 (est.) ...12,000 |
| 5s, ......, $\$ 7,500 \ldots \ldots . . . . . . . .1919$ |  |

INTEREST on all the bonds is payable in New York.
CORYELL COUNTY.-
Gatesville is the county seat.
LOANS- When Due.
COURT HoUse \& Jail Bonds5s, $\ldots$, , $\$ 85,000$.
(Subject to call after 1902.) 193
Coux valuation $1897 \ldots . . \$ 5,340,400$ ROAD \& BRIDGE BONDS

County tax (per M.) 96 \$6,000.............

Tax valuation, real..... $\$ 1,183,252$ Total valuation 1896 ... 1,585,559 Assessment about $l_{2}$ actual value. Total tax (per \$1,000) '96..\$1755 Population 1890 was........... 4,38 Population 1897 (est.) ...........5,000 $\mid$

DALI.AS._\{B. T. BARRY, Mayor
This is the county seat of Dallas County.
LOANS -
When Due. TEXAS \& PACIFIC RR. 1874-

8s, M\&S, $\$ 27,000 \ldots$...Sept., 1904 | 6s, A\&S, | $\$ 27,000 \ldots .$. Sept., |
| :--- | :--- |
| 6s, A\&O, | $100,000 \ldots .$. Apr., |
| 1917 |  | 5g, J\&J, 200,000 g..July, 1931

 6s, M\&N, $\$ 100,000$. ....Nov., 1913 (5g, J\&J, 66,000 g.... July 1, 1920 Sewerage improven Nov., 1903 BONDS $1890-1891$ -
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 150,000 \ldots . . \mathrm{July} 1,192 Q$
$5 \mathrm{~s}, \mathrm{~J} \& D, \$ 150,000$.....June, 1931 Subject to call.
Street Improvement Bonds-
5g,F\&A, $\$ 200,000 \ldots .$. Aug., 1928 $\begin{array}{lll}5 \mathrm{~g}, \mathrm{~F} \& A, & \$ 200,000 \ldots . \text { Aug., } & 1928 \\ 58, \mathrm{~J} \& J, & 200,000 \ldots . . \mathrm{July}, & 1929\end{array}$ 6s, J\&J, $\$ 98,000$....Jan., 1902
Former city of East Dallas. CONSTRUCTION \& IMPROVEMEN 6 s , J\&J, $\$ 15,000$ July, 191 6s, J\&J, $40,000 . . . . .$. July, 1918 PUBLIC SCHOOL BUILD'G BONDS-

INTEREST on the T. \& P. bonds $1 s$ payable at Austin, Texas, by State reasurer, 1929 and the sewerace improvement due in 1920 , at the Seaboard National Bank, New York; on all other bonds by the New York Se curity \& Trust Company
TOTAL DEBT, ETC.-The subjoined statement shows the city's bonded debt, etc., on the dates named.

Bonded debt..
Floating debt
Sept. $1, ~ ' 97 . ~$
$. \$ 1,929,000$
Total debt........................ $\$ 1,983,382$
Sinking fund cash assets........ 44,892
Net debt. . . . . . . . ........ $\$ 1,938,490$ Water delut (included above) ... $\$ 659,000$

| Mar. 16,'96. | Feb 14,'95 |
| ---: | ---: |
| $\$ 1,986,600$ | $\$ 2,005,500$ |
| 64,471 | 18,000 |

$\$ 2,051,071 \quad \$ 2,023,500$

Water delt (included ans property valued at $\$ 1,500,000$.
\$1,971,000 DEBT LIMITATION. - The bonded debt of the city of Dallas is limited to about $\$ 2,000,000$ by special act of the State Legislature
WATER WORKS.-In the year 1896 the revenue from water works
was $\$ 70,000$.
ASSESSED VALUATION.-The city's assessed valuation and tax
rate have been as follows:

|  | Real Estate, | Personal <br> Property. | Tolal Assessed | Rale of Tax Tilion. |
| :--- | :---: | :---: | :---: | :---: | Rer $\$ 1,000$

POPULATION.-In 1890 population was 38.067 : in 1880 it was
10.358. The estmated population of 1895 was $6 \overline{5}, 000$, which included
several adjacent suburbs recently annexed. several adjacent suburbs recently annexed.

## DaLlas COUNTY.-Ed. Prather, Treas.

 County seat is Dallas.LOANS-

When Due.
Bridge BoxDs-(Ref.)-
58, Adto, $\$ 18,000$...Apr. 10,1906
Court house bonds-(Ref.) -
5s, A\&O, $\$ 219,000 \ldots$ Apr. 10, 1906

Population in 1897 (est). 67.042
Elght thousand dollars of the county's bonds are owned by the per
INTEREST is
OPTIONAL Gable in New York
OPTIONAL, -One hundred thousand dollars of the county's honds are optional after 1900 and $\$ 100,000$ after 1905 .
DENISON.-\{ $\left\{\begin{array}{l}\text { LOUIS LEBRECHT, Mayor. } \\ \text { WILL. J. SCOTT, secretary. }\end{array}\right.$
This city is in Grayson Counts.
WOANG Then Due. 68, J\&J, 830.000
58, J\&J, 25,000
8chool Busis 1888 \& $1892-$ 6s, J.kJ, 815,000 .
SEWER BOSDS 1890 \& 1892 $58, \mathrm{~J} \phi \mathrm{~J}, \$ 60,000$
STREET IMPROV. BosDS 1892-
$5 \mathrm{~B}, \mathrm{~J} \mathrm{JJ}, \$ 25,000$.

Bond. debt Aug., 1897.. \$212,000 Floating debt............... 3,500 Total debt....
Sinking fund............... 37,375 Net debt Aug., 1897........ 178,125

Tax valuation 1896 Tax valuation 1896 ...... $4,500,000$ | Assessment about ${ }_{2}$ actual value. |
| :--- |
| Total tax (per $\$ 1,000)$ ) $1896 . \$ 23 \cdot 10$ | Populatlon in 1890 was, ...10,958 Population in 1890 was, .....3,975 Population in 1897 (est.)....i5,500

This eify has no water debt but payk i hydrant reutal of 32,45625 per quarter. The corporatfon owns property valued at about $\$ 450,000$.
INTEREST is payable by the Ninth Sational Bank of New York City. OPTIONAL-The funding bonds of 1894 are subject to call 10
TAX EXEMPT. - All bonds are free from taxation.
DE WITT COUNTY.-J. P. Baker, Co. Clerk. County seat is Cuero.
LOANS-
When Dus.
$68, \ldots \ldots . .831,100$
$69 . \ldots . . .11,885$
Bridoe bospa (Con.)-
${ }^{54}$ Sublect 822,000 ......Ang., 1936 Jail Buxns after 1901 .
$65, \ldots . .$.
1898
CoURT HoU88 Bo: ............ 1903
Ga, ..... $\$ 20,000$..... Ang, 1984
Sab.i... 810,000 _.... May, 1935 Bs. ....... 810,000 .........Jap., 1936 Subject to call atter 1901 .
INTEREST on Court Honse Population in 1897 (est.) ...15,000
Austin, Tus.i on remalnlag bonds at Cuepayable at New York City and
DICKENS COUNTY.-County seat is Dlekens.

## LOANS-

68, Juls Banbs -
64, May, 9,000 ..
Taly
Coukr Hove......May 17,1904
, April \$16.000
Bond. debt Feb. 17, 1897 20, 882,007
4,000
INTEREST on the above bonds is payable at Austin, Texas.

## EASTLAND COUNTY.-County seat is Eastland. <br> LOANS- When Due. <br> 54 OTHER BoxDs 85. <br> INTEREST on courthouse bonds is payable at the Seaboard Na- tomal Bank. New York City, or at the oftice of the state Treasurer, <br> Austin, Texak. Now City, or at the oftice of the state Treasurer, <br> EL PASO.-This is the county seat of El Paso County <br> $\qquad$  <br> Ga, A\&O. 850,000 ....Apl. 1,1920 WATER BovDs- <br> 6, A\&0, \$25.000....Oct. 1. 1899 Tax valuation 1893.....85,359,190 Aasessment abont as actual value. Population In 1890 wa........ 10,338

## EL PASO CO.-PaRk W. Pitman, Clerk Co. Ct. County seat is El Paso.

LOANS- When Dhe. Cash aseeta............... $\$ 6,296$ Ba, April, 878,000 ....Nov. 26. 1899 68, April 852,020
8, April, \$3,050........ 1909 Intereat payable at Austin
Floating debt...............*77.856
Total debo May 1,1897....207,996
Net debt May 1, 1897..... 201,640 Tat valuation 97 (abt, $9.000,000$ Aaseasment at mearly full value. Tax rate (per zi .000).
Population in 1890 was.... 15,678
Population in 1840 was.... 3,945

$$
20.0-2
$$

FALLS COUNTY.-F. M. Griggs, Treasurer. County seat is Marlin.

All bouds are payable at the option of the county.

LOANS-
Court Houge Rosns-
6s, Apr $10,88,000 \ldots$..Apr. 10,1901


6s, Apr. $10, \$ 29,530$. Apr. 10,1913
Total debt Eec. $17,1896 . . \$ 43,530$ Population in 189 , (about) . 17,000 Tax valuation, real..... $\$ 5,440,899$ Total valration 1897 . $2,486,661$ Asetsament about 25 nethal valine. State \& Co tor (per M.) '96 . 8.88 Population in 1890 waA..... 20,706 Population in 1890 wra.....20,706
Popalation in 1896 (est.)...35,000
of the consty.

FANNIN CO.-M. C. SADler, Treasurer.
County seat is Bonham.
LOANS- When Due. 5sc66s, Apr. 10, $\$ 39.000$, Apr. 10,04 6s, Apr. $10, \$ 4,008$. Part vearly 68, Apr. $10, \$ 4,008$ Part yearly.
Total debt Sept. 1, 1897 . $\$ 43,008$ Total debt Sept. 1, 1897.. $\$ 43,008$ Population in 1890 was.... 38.709 -All or the county's bonds are optional after ten years. BONDS.-The Fannin County permanent school fund owns $\$ 36,008$ of the ase listed bonds.
FAYETTE CO.-R. T. Bradshaw, Treasurer. County seat is La Grange.
LOANS- When Due. Suhject to call after May 15, $1905 .^{\text {LOUNT }}$ 58, Apr. $10, \$ 15,000$. Apr. 10,1899 Tuterest parable in New York. Cs Apr Honse bosds- 10,1805 6s, Apr. $10, \$ 5,000$..Apr, 10,1905 5 s, Apr. $10, \$ 11,500$. Apr. 10,1902
58, Apr. $10,10,000$ Apr. 10,1904 5s, Apr. 10, 11,000.Apr. 10, 1906 Refunding bonds 1895.
$5 \mathrm{~s}, \mathrm{Ad} 0, \$ 75,000 \ldots .$. May 15, 193 Population in 1880 was......27,996 All bonds except the $\$ 75,000$ of refunding taxation.
The jall. court house and road and bridge bonds are all owned and held by the Permanent 8ehool Fund of Fayette County and are nou negotlable.

FORT WORTH.- \{B. B. PADDOOK, Mayor.
This city is the county seat of Tarrant County

| LOANS- When Due. | b SEWER BONDS |
| :--- | :--- |
| FUNDING | IMP. BONDS |

58, J\&J, $\$ 275000$ …JJan. 1, 1920 S, STREET AND BEWER. Mas 1, 1940 Bs. J\&J 175000 Jan 1, 1929 Mes, $\$ 96,000$ ER BoxDsHIGH SCHOOL- GENERAL MPOVEMEYT- Sept., 1914 5s. JdJ, $\$ 90,000$......Jan. 1, 1920 5 Md\& $\$ 300,000$......Mch. 1, 1921 6s, MEN \$158 BONDS May 1, $1923 \mid 5$ © W ATER BONDS - May 1,1920
 - \$1,000 each.

PAR.-Recent loans have been issued in $\$ 1,000$ pieces.
NTEREST is payable in New York City.
GOLD BONDS.-All bonds are payable in gold
TOTAL DEBT, ETC.- The city's bonded delt on Sept. 1, 1897, was $\$ 1,019.000$; water The city owns property valued in 1896 at $\$ 1,153,357$.
DEBT LIMITATION.-The city's debt is limited by the eity's charter rolls.
ASSESSED VALUATION. -The city's assessed valuation (which is 80 per cent of actual value) and tax rate have been as follows :

 1892. $4,804,160$
$4,715,143$ $21,306,785$
$15,958,870$ $20 \cdot 55$
$21 \cdot 55$ The tax rate in 1892 includes elty tax proper, $\$ 13 \cdot 50$; connty tax,
$85 \cdot 50$; State tax, $\$ 1 \cdot 50$; average sohool tax, $\$ 1 \cdot 25$; total, $\$ 21 \cdot 75$, \$5.50; State tax, $\$ 1.50$; average sohool tax, $\$ 1 \cdot 25$ : total, $\$ 21.75$ POPULATION;-In 1890 it was 23,076 -as returned by the efty
enumerator, 30,$000 ;$ in 1880 it was 6,$663 ;$ in 1897 (estimated), 37,000 .

GAINESVILLE.- $\{$ J. R. SHORTRIDGE, Mayor,

This is the county seat of Cooke County.
LOANS -
FUNDING BOND
..Mar. 1, 1906 Sublect to call atter Mar. 1, 1896 implovement Bonds-
65, Aug. 1, $84,000 \ldots \ldots$. Aug., 1901
SCHOOL BONDS-
6s, A\&O, $\$ 14.000 \ldots .8 \mathrm{sept}$. $1,191 \mathrm{fi}$ subject to call after Appr. 1,1996 , 1an 1,1949 subject to call after Jan. 1, 1912 SEWERAGE \& STREET IMP,-
G8, A\&O, 88,000 Subject to call after Apr. 1, 1908 Btreet Imp. Bosds-
6s, Aisu, $\$ 27,500 . . .$. Oet. 1, 1941 OPTIONAL. - All of the city's bonds are subject to oall in from five to twenty years.
GALVESTON.- $\left\{\begin{array}{l}\text { A. W. FLY, Mayor: } \\ \text { THEO. K. THOMP'sON, Auditor. }\end{array}\right.$ Galveston is the county seat of Galveston County. As we go to press.
he city is advertising for sale on October 11, 1897, $\$ 200,000$ of 5 per cent $20-40$-year funding bonds.

PAR VALUE OF BONDS.-The limited debt bonds are $\$ 100$ and rualiples therent. INTEREST is payable in New York and Galveston. All coupons are TOTAL
TOTAL DEBT, ETC. The subjoined state nent shows Galveston's net debt, on each of the dates rawed. Total bonded debt.... June 1,'97. Dec. 1, '96. Oct. 23,'95. June 1, '94,
Eloatinc Floating debt (accrued
interest, etc.)
Sinking fund

Net debt... $\frac{38,675,813}{752,647} \frac{386,720}{\$ 3,762,729} \frac{289,518}{\$ 3,422,218} \frac{159,438}{\$ 2,362,138}$ | $\$ 8,675,813$ | $\$ 3,762,729$ | $\$ 3,422,218$ | $\$ 2,362,138$ |
| ---: | ---: | ---: | ---: |
| 752,647 | 833,554 | 549,078 | 515,469 | $\overline{\$ 2,923,166} \overline{\$ 2,929,175}, \overline{\$ 2,873,140} \overline{\$ 1,846,669}$

68, JOANS- J\&J, $\$ 10,000 \ldots . .$. July, Due. 1934 Subject to eall after July, 1934 Interest is payable in St . Louls Mo., and Gainesville, Tex.
Bonded debt Aug, 1, 97 . 894,000 Floatmg debv............... 3,545 Total debt....
Sinking fund.
Net debt Aug. 1,1897
97,545
8,162

| Net debt Aug. 1, 1897... | 89,162 |
| :--- | :--- | Tax valuation, real...-2.280341 Total valuation 1897 Asseasment is 1897 .....3,609,605 City tax (per $\$ 1,0004$ Population in 1880 was........ 2,667 Population in 1890 was........ 6,594

In addition to the sinking fund, as given above the city owned in $1897 \$ 528,870$ of wharf company stock and $\$ 10,000$ of City Railroads stock the income of both pledged to secure its limited debt 5
per cent bonds), a water works plant valued at about $\$ 1,500,000$, an perctic-light plant, ete., etc., the total value of its public property being $\$ 3,124,853$.
The sinking fund receives yearly an amount equal to 2 per cent of the outstanding bonds. The ordinance respecting the limited debt bonds provided that their sinking fund income should be invested in bonds of Galveston.
DEBT LIMITATION. - The eity can issue bonds only with legislative authority and is forbidden to make loans for railroad aid.
ASSESSED VALUATION. - The eity's assessed valuation "about 45 per cent actual value," and tax rate have been as follows:


POPULATION in 1890 was 29.084 ; in 1880 it was 22.248; in 13,818. Population in 1897 about 50,000

GaLVESTON CO.-Jas. S. Waters, Treas. County seat is Galveston.

LOANS-
58, Apr. 10 , \$185, 000 .Jan. 10, 1913 Subject to call after Jan. 10, 1903 COURT HOUSE \& JAL BONDS Subject to call after Feb. 9,1907 . GULF Col. \& S. FE RR.6s, M\&N, $\$ 278,000 \ldots$ May 1,1902 Bonded debt Aug. 20, $97 . \$ 713,000$ Coupons and int. due..... 10,749
INTEREST on the 6 per cent
NTEREST on the 6 per cent bonds is parable at New York or veston; on the 5 per cent bonds at Galveston.

GOLIAD CO,-Emil Bergman, County Treas. County seat is Golaid
LOANS- When Due. 6s, Apr. $10, \$ 11,000$ Appr. 10, 1907 6s, Apr. 10, $\quad$ 4,490. Apr. 10, 1910 6s, Apr. 10, $\quad$ 7,305. Apr. 10,1911 COURT HOUSE, BONDS6s, ...... $\ddagger 67,889 \ldots \ldots \ldots \ldots . . . . .$.

Total debt Aug. 20,'97. $\$ 877,558$ $\begin{array}{ll}\text { Sinking fund. } \\ \text { Net debt Aug. } 20,97 \ldots & 162, \ldots 38 \\ 714,720\end{array}$ Net debt Aug. $20, ' 97 \ldots$
Tax valuation, real. $. .20,573,060$ Tax valuation, pers'al $5,054,06$ Tax valuation, pers'al. $5897.054,860$ Assessment about $1_{2}$ actuai value County tax (per $\$ 1,000$ ) ..... $\$ 6.50$ Population in 1890 was......31,476 Population in 1880 was......24,121
Population in 1895 (est.)...42,234 onds is pay
Galveston.

Total debt Apr. 12, '96.. \$99,683 Tax valuation, real....... $2,549,913$ Tax valuation, personal. 511,534 Assessment about 12 actual ralue Total tax (per $\$ 1,000$ ) .... $\$ 10.30$ Population in 1890 was..... 5.910 Population in 1880 was......5.832
Population in 1896 (est.)....6,500

INTEREST on the, Court House bonds is payable at Austin, Tex., and at the Importers' \& Traders' National Bank, New York City; on the brione boum at Austin.
OPTIONAL. - All bridge bonds are subject to call at the option of
the county the Court House bonds until Jan. 10 , 1899 ,

## GONZALES COUNTY.-

County seat is Gonzales. The $\$ 59,000$ of court house bonds belong the school fund of the county.

\section*{LOANS- When Due. <br> Total debt. <br> Sinking fund assets....... | $\$ 73,491$ |
| :---: |
| 6,805 |}

 6s, Apr. 10, \$59,000. Dec. 19, 1914 6 s , Apr. $10, \$ 10,000$..Aug. 1, 1905 Subject to call.
Interest is payable at Gonzales.
Bonded debt May 16, $96 \ldots \$ 6,000$
Floating debt.

Net debt May 16,18 6.. 66,686 Tax valuation, real......3,153,952 Tax valuation, personal.2,587,201 Assessment about $2_{3}$ actual value. Assessment about ${ }^{2}$ actual value.
Tax rate (per $\$ 1,000$...... $\$ 15.60$
Population in 1890 was....18,016

## GREENVILLE-

Greenville is in Hunt County.

LOANS- ${ }^{\text {LOND' }}$ WoNDs, 90 When Due. ${ }^{\text {T Total debt Apr. 1, } 1896 . ~ \$ 91,109}$ 6s, A\&0, $\$ 7,000$.........Oct., 1920 Real valuation............3,510,000 | Subject to call Oct., 1910 |
| :---: | :--- |
| Interest payable at Now York. | \(\begin{aligned} \& Population in 1890 Wa.........330 <br>

\& Population 1896 (est.)\end{aligned}\)

## HARRIS COUNTY.-John Farmer, Treas.

County seat is Houston. LOANS-
Court House 6s, ann. Jail bonds
${ }_{.}$Amount. Road and B.................100,000 Other bonds. Total debt Jan. 1, is96..... 174,000

 | Population in 1880 was.....27,985 |
| :--- |
| Population in 1895 (est.) |
| 45 |

HARRISON CO.-County seat is Marshall.
LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Total debt Aug, } \\ & \text { Tax valuation } 1897 \ldots \ldots . . . .4,051,255 \\ & \text { CoURT House Bonds- }\end{aligned}\right.$ 6s, Apr. 10, $\$ 35,500$. Apr. 10, 1903 Assessment about 12 actual value. 6 s, Apr 1 BONDS- Apr. 1, 1910 State co. tax (per $\$ 1,000$ )... $\$ 14 \cdot 80$ 6s, Apr. 1, $\$ 26,230$..Apr. 1, 1910 Population in 1890 was...... 26,721 6 s, Apr. $11, \$ 47,400$..Apr. $19,1901 \left\lvert\, \begin{aligned} & \text { Population in } 1880 \text { was.....25,177 } \\ & \text { Population in } 1897 \text { (est.)...28,000 }\end{aligned}\right.$ INTEREST and sinking fund payments on compromise railroad
bonds are made by state Comptroller.
OPTIONAL.-All bonds lssued by this county are subject to call at TAX FREE.-The bonds are all exempt from taxation,

HAYS COUNTY.-W. J. Joyce, Treasurer. County seat is San Marcos.
Total debt Aug., $1897 \ldots \$ 35,500 \mid$ Population in 1890 was...... 11,352


## HENRIETTA.-This is the county seat of Clay County.

 LOANS- Bongs- When Due. Total debt (last returns). $\$ 23,000$
Water Bonds-
6s, Subject to cail in io yan. 1, 1935
INTEREST payable at Southern National Bank, New York City.
Population in 1895 (estim'd). 2,000

HILL COUNTY.-Hillsboro is the county seat.
 Jail bonds................. 41,000 County tax (per \$1,000) Total debt

HILLSBORO.-\{ $C$ D. MATTHEWS, Mayor
Hillsboro is in Hill - $\begin{aligned} & \text { C. A. MALLENBERGER, Treasurer }\end{aligned}$

| LOANS- When Du | 5s, g. ..... \$15,000 ..Jan. 1937 |
| :---: | :---: |
| J\&J, \$5,000......Sept. 1, 1905 | Total debt Jan. 1, 1897.. $\begin{array}{r}\$ 47,500 \\ \text { Sinking fund........... } \\ 2,000\end{array}$ |
| CHool House bonds - | Net debt Jan. 1, 1897.... 45,500 |
| 6s, J\&J, \$2,000 .......July 1, 1909 | Water debt (included) |
| 6^, J\&J, 2,500.......Sept.1, 1911 | Tax valuation 1896 .....2,220,910 |
| 68, J\&J, 4,000 .......July 2, 1924 | Assessment about 34 actual value. |
| WELL (ARTHSIAN) Bonds - | Total tax (per $\$ 1,000$ ), $97.817 \cdot 831_{2}$ |
| 68, A\&O, $\$ 7,000 \ldots . . . \mathrm{Oct}$. 1,1911 | County tax |
| 5 WaTHR WORKS \& SEW, BONDS- | Population in 1890 |
|  | Population '97 (estim |

HONEY GROV E.-This city is in Fannin County.
LOANS- When Due. Total debt 1897 . . . . . . $\$ 34,000$ $5 \mathrm{~s}, \ldots . ., \$ 10,000 \ldots$ July 1, 1926 6 ..s, (subject to call after 1906.) Population in 1890 was......1,828
Population in 1897 (est.)...3,500

## HOPKINS COUNTY.-J. S. Wood, Treasurer.

 County seat is Sulphur Springs.$\qquad$ COURT HOUSE AND JAIL- Due 5s, .... $\$ 655,000$.....July 10,1934 Subject to call after 10 years. Total debt Dec., 1896.... $\$ 86,318$ Tax valuation, real, $\ldots 2,975,680$

Total valuation 1897... $\$ 4,768,339$ Assessment about $3_{4}$ actual value. State tax (per $\$ 1,000$ ) ….. $\$ 3 \cdot 80$ Popry tax (per $\$ 1,000$ )...... 6.20 Population in 1890 was.... 20,572
Population in 1880 was. 15,461 Population in 1880 was.....15,461
Population 1897 (estim'ed).24,585 HOUSTON.-|

## This city is in Harris County.

LOANS-
When Due.

5s, M\&N, $\$ 39,000 \ldots .$. May 1, 1936 COMPROMISE BON
6s, J\&J, $\$ 500,000$.....Jan. 1, 1918 5s, J\&J, $503,000 \ldots . . . \mathrm{Jan} .1,1918$ CONSOLIDATED BONDS6s, J\&J, \$12,800...
6s, J\&J, $\$ 524,000 \ldots .$. Jan. 1, 1912
PAVING AND SEwER Bonds$5 \mathrm{~s}, \mathrm{~J}$ Subject to call after 1917 1937 ReFUNDING BONDS$5 \mathrm{~s}, \mathrm{~J} \& \mathrm{~J}, \$ 109,000 \ldots \ldots . . . \mathrm{Jan} .1,1937$ 6s, J\&J, $\$ 60,000 \ldots . . . J a n .1,1922$ Subject to call after 5 years.
$6 \mathrm{~s}, \mathrm{M} \mathrm{\& N}, \$ 100,000 \ldots$ May 1, 1924 H. T \& R R. Bo...Jan. 1, 1912 8s, A\&O, \$9,500......Apr. 22, 1899 in gold.
INTEREST sewer bonds is payable at the Union and 6 s and on the paving and on the funding 6 at the American Exchange National Bank, New York City; others also in New York City.
TOTAL BONDED DEBT May 15, 1897, was $\$ 1,857,300$; floating
debt, $\$ 137,306 ;$ total debt, $\$ 1,994,606$. ASSESSED VALUATION (about ${ }^{3}{ }^{3}$. actual value) in 1896 was
$\$ 22,827,055$; city tax (per $\$ 1,000$ ) $\$ 20.00$. POPULATION in 1890 was 27,557 ; in 1880 was 16,513; in 1870

JONES COUNTY.-Theo. Bland, Treasurer.

## County seat is Anso

LOANS- When Due. $\left\lvert\, \begin{aligned} & \text { Bonded debt Jan. 1,'97.. } \$ 47,358 \\ & \text { COURT HOUSE Bonds- }\end{aligned}\right.$ 8 s , Apr. $10, \$ 6,000$...Mar. 31,1900 8s, Apr. $10, ~ 2,500 \ldots \mathrm{Jan}$.
6 5, Apr. 10,1901
$23,000 \ldots$ Apr. 10,1908 6s, Apr. 10,2,000..Apr. 10, 1908
FUNDING BoNDS
6s, Apr. 10, $\$ 8,858$..Aug. 26,97 '00 6s, Apr. 10, $\$ 8,858$. Aug. 26,97 '09 Total debt Jan. 1, 18979 .. 48.914 Tax valuation 1897.....1.596,743 Assessment same as actual value. State \& co. tax (per $\$ 1,000$ ) . $\$ 8.30$
Population 1890 was.........397 Population 1897 (est.)..........5,000 BRIDGE BONDS-
6s, Apr. 10, \$4,500... Nov. 14, 1911
OPTIONAL. The bonds issued by this county are all subject to call
INTEREST on the funding bonds is payable in Houston; on the
號
KNOX COUNTY.-County seat is Benjamin.

| LOANS- When Due. | T |
| :---: | :---: |
| PUb. IMPROVEMENT BONDS- | Tax valuation 1897.....1,593,160 |
| 6s, Apr. $10, \$ 61.000 \ldots 4$ to 16 yrs . | Total tax (per $\$ 1,000$ )... $\$ 10 \cdot 00$ Population in 1890 was |
| Total debt Apr. 10, 1897.. $\$ 61,000$ | Population in 1897 (est.).....1,1,000 |
| Sinking fund.............. 4,000 |  |

## LAMAR CO.-Frank D. Mallory, Treas.

County seat is Paris.
LOANS-
When Due. subject to call after 10 years. 5,s, A\&O, $\$ 44,000 \ldots$ Aug. 10, 1937 Interest payable at Paris, Tex.
Total debt Sept. 1, 1897.. 134,000 $\begin{array}{lr}\text { Sotal debt Sept. } 1,1897 . . & 134,000 \\ \text { Sinking funds... }\end{array}$ Net debt Sept.1,1897... 130,000

## LAREDO.-Louis Christen, Mayor.

This is the county seat of Webb County.
LOANS- $\begin{aligned} \text { When Due. } & \begin{array}{l}\text { Sinking fund............ } \\ \text { CITY IMPROVEMENT } \\ \text { Net debt A pr. } 1,1896, \ldots, 242 \\ 105,812\end{array}\end{aligned}$ 68, J\&JJ, \$69,000......July 1, 1913 Funding Bonds-
6g, J\&J, $\$ 40,000 \mathrm{~g} \ldots$..Dec. 31,1922 Interest payable in New York. Floating debt............... 16,054
 Population in 1896 (est.)....13,000 bonds.
LAVACA COUNTY.-
Hallettsville is the county seat.
LOANS When Due. Tax valuation, 1896....\$5,422,176
5s, ann., $\$ 40,000$............... 1937
subject to call after 1902 .
ROAD AND BRIDG
$\ldots, \ldots, \ldots, \$ 37,500$.

## McLENNAN COUNTY.-County seat is Waco.

## 

 Jail bonds
Total bonded debt Floating debt... $\qquad$ 90,735
109,735
10,539 County tax (per $\$ 1,000$ ) $\$ 3.50$ Population in 1890 was,....39,204

## MILAM COUNTY.-Cameron is the county seat.

 Jail bonds .................. 20,000 County tax (per $\$ 1,000$ )...
 Total debt Jan. 1, 1896.....164,655
.

NUECES COUNTY.-County seat is Corpus Christi.

## LOANS-

LOANS-
Courthouse and J a 11

bonds, $6 \mathrm{~m} . . . . . . . . . . . . . . . . ~$ A mount. $\left\lvert\, \begin{aligned} & \text { Tax valuation, personal } \$ 1,601,675 \\ & \text { Total valuation, } 1897 \ldots 5,371,589\end{aligned}\right.$ $\$ 23,000 |$| Total valnation, $1897 \ldots .15,371,589$ |
| :--- | :--- |
| Assessment abont on actual value | 16,000 Tax rate (per 81,000 ) ........ 88.55 46,445 Popmlation in 1897 (est) ....10,000 Road y bridge bonds. 6. Total debt Mar. $3,1897$. 449,969 Honds are subjeet to call.

OAK CLIFF.-R. C. Pobter, Mayor.
Oak Cuff is in Dallas County.
Total debt Sept., $1897 \ldots$... $845,500 \mid$ Population In 1890 was...... 2,470 $\begin{array}{cc}\text { Tux valaation............1,633,000 } \\ \text { Real valuation..........500,000 } & \text { Population in } 1895 \text { (est.) }\end{array}$

PALESTINE.-W. C. Oimpbeli, Oity Secretary, Palestine is the county seat of Anderson County
LOANS- When Due | Floathg debt........... $\$ 11,000$



 Subject to call after 1906. $1936 |$| City and school tax (p. M..) . $11{ }^{2} \cdot 00$ |
| :--- |
| Population in 1890 was. . 5.838 | Bonded debt Aug. 1, '97.. $\$ 731,000$ Population in 1897 (est.) ....10,600 INTEREST on the 6 per cent boxds is payable in Palestine; on the

Ss in New York City.

PARIS.-This is the country seat of Lamar County.
 Gis J\&J, 810,000 .....Nov, 10, 1938 Gubject to call after Nov. 10,1898
Fcelve FUSDING Bonds-
6s, ....... $85,000 \ldots . . . . .$.
Sa, JIEJ, 850,000 ....Oct. 1,1929
$\begin{array}{ll}\text { sub, ect to call after Oct. } & 1,1909 \\ 53, J \& J, & 25,000 \ldots . J u n e \\ 2,1930\end{array}$
INTEREST is payable at the Fourth Natlonal Bank, New York City on Jamuary and Jus 10
TOTAL BONDED DEBT April 1, 1897, was $\$ 183,000 ;$ floating debt, 8171,000 : water debt Included in total debt, 843,000 . Total value of property owned loy city $\$ 189,000$.
ASSESSED VALUATION in 1896 of real eatate was $\$ 3,100,000$; about is actual value; total tax rate (per 81,000 ), $819 / 70$. In 1889 total assosed valuatlon was $83,891,000$.
POPULATION. -In 1890 it was 8,254 ; in 1880 it was 3,980; in
1807t ma
RED RIVER CO.-Commty seat is Clarksville.

 Cosd and bridge bonds.... 9,000 Pommty tax (per 81,000 )......... 6.00 Cotali in treasiry. 1, 1896... 62,500 Population 1880 was..........17,194 OPTIONAL.-AII the loans are smbject to call before maturity. Paris.

## RUNNELS COUNTY.-County seat is Ballinger.

LOANS- When Due. Total debt Jan. 1, 1896.. \$77,500 03, A\&0, $814,000 \ldots$...Apr. 10,1910 Tax valuation 1897,....2,729,942

88, ......., 835,500 .
68, ....... 88,000 Population 1880 was, ........ 980
Population in 1895 (eat.)....4,000

INTEREST on the bridge bonds due in 1910 is payable at the $8 t$.
SAN ANTONIO.

## This is the county seat of Bexar County.


5s, Mdsg, $\$ 1000,000$.....ept. 15,1920 Hublect to call Hept.15,1910
CITY HALS, ETG, (1887)-
68, F\&A, 8150,000 ... Aug. 1,1917
subject to call Ang 1, 1897

68, J $6 \cdot \mathrm{~J}, 5$ 8nbjeet to cail July 22,1905
 Sa, Meserty Condeminet, Etc$58, \mathrm{M} \dot{8} 8,875,000$.... Rept. 15,1920 subjeet to call sept. 15,1910 6

68
6

LOANS- When Due. $6 \mathrm{~s}, \mathrm{~F} \& \mathrm{~A}, 850,000$....Aug. 1,1908 Subject to call after Aug. 1, 1898 subject to call after July 1,1907
6 , JUJ, $\$ 50,000 \ldots \ldots . . \mathrm{July}$
1,1919 Subject to call after July 1, 1909 6s, J. $\& D, \$ 50,000$.....June 1, 1898 Refundicia Bonds 6 s, M\&8, $\$ 40,000 \ldots . .$. Sept. 1, 1901 5 subject to call.
5, Mes, \$50,000 ....Sept.15, 1905 5 S, MOOL BUILDINGS, FTO. $\$ 50,000$ Subject to call 8ept.15, 1910

INTEREST is payable at Treasurer's office in San Antomo 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 June 1, 1896 , The eity owned property on January 1, 1895 ,
ABSESSED VALUATION. The 1 , 1805 , vel
ASSESSED VALUATION.-The eity's assessed valuation ("about

LOANS- When Due
68, - $\$ 1,500^{\circ} \ldots \ldots$ Feb. 10,1911 63 , = $6,000, \ldots .$. Nov. 10,1911 58 , $14,000 \ldots . . .$. . .pr. 10, 1936 Subject to call after 1906.
Counr Houts
$5 \mathrm{~s}, \mathrm{~A} 8 \mathrm{O}, \$ 359,000$...Oct. 10,1933 Subject to call after Oct. 10,1898 Ss, Aco, $\$ 38,000 \ldots . . \mathrm{Apr} 10,$.1935
Subject to call after $\mathrm{Apr} .10,1905$
 Bonded debt sept. 1,97. $\$ 494,365$ Tax valuation $1896 \ldots .20,949,500$ Real valuation (est.)...45,000,000 Population in 1890 was.... 41,142 Population in 1880 was..... 24,671 Population in 1897 (est.)...55,000 - Held in sinking fund.

INTEREST on the Court House bonds and on the bridge bonds of
1086 payable at the Chemical National Bank, New York; on the 1036 is payable at the Chemical National Bank, New York; on the on the others at office of County Treasurer.

TEXARKANA.-W. E. Estes, Assessor and Collector.
This cits is in Bowie County.
Total debt Aug., $1896 \ldots .{ }^{2} \$ 42,000 \mid$ Population in 1890 was......6,380 Tax valuation 1896.....1.650,000
Real valuation (aboiti)
Population in 1897 (est.)......8,800

TRAVIS COUNTY.-Z. P. Jourdan, Treas
County seat is Anstin. Bonds of this county to the amount of \$47,000 have been declared invalid by the U. S. Supreme Court.

| LOANS |  |
| :---: | :---: |
| Road and bridge bonds...\$hen Due. | $\begin{array}{l}\text { Tax valuation, 1897. } 816,094,140 \\ \text { County tax (per M.1896.....4.00 }\end{array}$ |


 Net debt Jan. 1, 1896..... 90,245

## UV A LDE COUNTY.-County seat is Uvalde.

LOANS When Duc. |Tax valuation, 1897.... \$2,989,890 6s, April 10, \$33.500.April 10, '35 Total dobt Mar 1, 1897 , Re3,500 Population in 1895 (est, ).... 5,000

SEOER BONDS 1894- When Due. 5s, M\&S, $\$ 500,000 \ldots$. Sept. 1, 1934 $6 \mathrm{~s}, \mathrm{M} \& N, \$ 10,000 \mathrm{~g}$. Nov. 30, 1931 Subject to call Nov.30, 1921 Subject to call July 1, 1909 58, M.\&s, $\$ 10,000$....Sept.15, 1920 Subject to call Sept.15, 1910 6s, M\&N, $\$ 50,000 \mathrm{~g}$.. Nov. 30,1931 Subject to call Nov. 30,1921 Subject to eall July 1,1909 s, M\&s, $\$ 50,000 \ldots$ Sept.15, 1920 subject to call Sept.15, 1910

|  |  | Personal Property, eto | Total Assessed | Oity Ta |
| :---: | :---: | :---: | :---: | :---: |
| $\begin{aligned} & \text { Years } \\ & 1896 . \end{aligned}$ | $\begin{aligned} & \text { Real Estate. } \\ & \$ 22,000,000 \end{aligned}$ | $\begin{aligned} & \text { Property, etc. } \\ & \$ 8,000,000 \end{aligned}$ | Valuation. <br> $\$ 30,000,000$ | $\text { per } \$ 1,000 .$ |
| 1894 |  |  | 30,755,485 |  |
| 1892 | 24,205,810 | 6,272,195 | 30,478,005 | 14.00 |
| 1891 | 28,780,725 | 6,974,760 | 30,755,485 | 14.65 |
| 1890 | 21,640,720 | 5,980,230 | 27,620,950 | 11.00 |
| 1880 | 6,247,855 | 2,188,701 | 8,436,556 | $10 \cdot 00$ |
| 1870. | 3,518,065 |  | 3,518,065 | $5 \cdot 00$ |

State and county tax (per $\$ 1,000$ ) for 1896 is $\$ 12 \cdot 50$; eity tax \$14.50; seliool tax, $\$ 2 \cdot 00$; total tax (per $\$ 1,000$ ) $\$ 29 \cdot 00$, POPULATION $-\operatorname{Tn} 1890$
In 1895 (estimated), 60,000 .

SHERMAN.- $\left\{\begin{array}{l}\text { J. C. EDMUNDS. Mayor. } \\ \mathrm{J}\end{array}\right.$
sherman is the county seat of GHARTON, Secretary,
LEOANS- When Due.

tral Rep'd'G Bonds-
68, A\&0, $\geqslant 24,500 \ldots \ldots . . . . . .$.
(\$1.500 payable yearly.)
Gs, MADO
( $\$ 1,000$ payable yearly.) ${ }^{1}$
6s, Aubject to call in 1906. 1936 INTEREST on the water bonds is payable at the National Bank of y State Comptroller at Anstin; on all other bonds at the National Park Bank, Now York City.
TOTAL DEBT, ETC. The total bonded debt in April, 1897, Was $\$ 203,278$; water debt (included) $\$ 61,000$; cash on hand, $\$ 24,582$. The total debt on Sept. 1, 1891, was \$185,880.
ASSESSED VALUATION in 1896 was $\$ 4,478,377$; in 1890 it was tion In 1894 (abont it actual value) was $\$ 4,500,000$.
POPULATION in 1890 was 7,335 ; in 1880 was 6,093 ; in 1896 about 12,000

TARRANT CO.-Jno. P. King, County Clerk. County seat is Fort Worth.

Personal Total Assessed Oity Tax $1892 \ldots \ldots . . .24,205,810 \quad 6,272,195$ 1895 (eatimated), 60,000,  =

TMPROVEMENT BONDS-
6s, M\&N, $\$ 19,500$.....Nor. 1,1932 $6 \mathrm{~s}, \mathrm{~J} \& J, \$ 4,000$ t. Jan 15,1934 - subject to call after 1914 68, A\&O, 820,000 ................ 1935 W $\$ 500$ payable vearly.)

VaL VERDE CO.-John G. James, Fin. Agt. County seat is Del Rio. LOANS-
6s, Apr. 10, $\$ 3,500$..Apr. 10, 1900 16 s, Apr. $10, \$ 3,500 \ldots$... $\mathrm{Apr} .10,1900$
REFUNDING BONDS-
$\$ 80,000 \ldots \ldots .1902-1937$ $58, \ldots,{ }^{2} \$ 30,000 \ldots \ldots . . .1902-1937$
Interest payable at Austin, Tex. Total debt Oct. 1, 1897.. $\$ 33,500$ Tax valuation, real.......1,309,203

Tax valuation, person'1.\$1,463,433 Total valuation $1896 \ldots 2,772,636$ State tax (per $\$ 1,000$ ) ......... $\$ 3 \cdot 80$ County tax (per $\$ 1,000$ Population in 1890 was Population in 1895 (est.) 6.50
$-2,874$

All bonds are payable at the option of the county. TAX F
taxation.

VICTORIA COUNTY.-County seat is Victoria.
LOANS-
When Due 7s, Apr., $\$ 3,709 \ldots .$. Aug. 22, 1903 5s, Apr., 12,000....... Jan. 1, 1936 5 s , $5 \mathrm{~s}, \ldots \ldots . . \$ 71,000$. OPTIONAL.-The county's bonds are all subject to call after five INTEREST is payable at Austin.

W ACO.-\{ C. r. McCULLOCH, Mayor
KI, City Secretary
LOANS- $\qquad$ When Due.
CITY HALL BONDS.Oct. I,
optional after
$5 \mathrm{~s}, \mathrm{~J} \& J, \$ 30,000 \ldots . . . J u l y ~ 1,1909$ 5s, J\&J, $35,000 \ldots \ldots$. July 1,1921 $5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, 14,000 \ldots . .0 \mathrm{ct}$.
 5 s , A\&OL BoNDS$5 \mathrm{~s}, \mathrm{~A} \& \mathrm{O}, \$ 15,000$. A\&O, \$15,000. Oct. 1, 1923 Optional after 10 years
GOLD.-All bonds are payabie in gold.
INTEREST on street improvement 6 s due in 1907 and on sewer 6 s is payable at Waco; on all other bonds at New York.
TOTAL BONDED DEBT on April 1,1897 , was $\$ 691,500$; floatnet debt, $\$ 618,353$. Total value of property owned by cits, including publio schools, $\$ 761,256$.
TOTAL ASSESSED VALUATION in 1897 was $\$ 10,840,000$, city estate was $\$ 7,994,411$; personal property, $\$ 3,290,114$; total, $\$ 11$,estate was $\$ 7,994,411$; personal property, $\$ 3,290,114$; total, $\$ 11,-$
284,525 ; city tax rate (per $\$ 1,000$ ), $\$ 19 \cdot 50$. The assessed valuation 284,525 ; city tax rate (per $\$ 1,000$ ), $\$ 19 \cdot 50$. 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.
29,500.

WALIER CO.-DIXON S. Cuney, Treasurer.
County seat is Hempstead.

BOANSBridge Bonds - When Due. 6s, Apr., $\$ 2.400 \ldots$. Feb. 12, 1907 6s, A pr., 22,000....Aug. 14, 1935 6s, Apr HoUse Bonds6s, Apr., $\$ 31,000 \ldots .$. Nov. 17, 1923 ...May 14, 1924 68, Apr., $\$ 10 . n 00 \ldots$ Apr. 10, 1936
Bonded debt Sept. 1, 1897. $\$ 68,400$
 Neting fund.................... 74,400 Net debt Sept. 1, 1897... 3,400 Total valuation $1897 \ldots . .3,4\rceil 2,155$ State \& co. tax (per M.) ' 96 . $\$ 10 \cdot 30$ Population in 1890 was.....10,888 Population in 1897 (est.).... 15,000

INTEREST on the bonds of 1907,1923 and 1924 is parable at Austin, Tex.; on the bonds of 1935 in New York City, and on the jail bonds at Hempstead, T\&X.

TAX FREE. - The above bonds are exempt from taxation.
date,
WHARTON CO.-Thomas Brooks, Treasurer. County seat is Wharton. LOANS-
BRIDGE BONDS-

When Due. | County tax (per $\$ 1,000$ ) '96.. $\$ 7.00$ Total debt, $\$ 23,000 \ldots .$. June 1, 1934 Population in 1890 was....... 7,584 Tax valuation $1897 . . . \$ 4,752,300 \mid$ Population 1895 (est.) ....... 10,000

\section*{WILBARGER CO._Vernon is the county seat} | LOANS- |  |  |
| ---: | :--- | :--- |
| Court-house bonds........... $\$ 33,000$ | $m^{\prime}$ | Total debt Jan. 1, 1896.. $\$ 152,375$ |
| Cash in treasury |  |  |

 Road and bridge bonds. - Other bonds
Total bonded debt....
Floating debt.........

WILLIAMSON CO--S. K. P. JACKSON, Treas. County seat is Georgetown.
LOANS- When Due. Total debt Feb. 9, 97... \$54,000 $\begin{array}{ll}68, \text { Apr., } \$ 3,000 \ldots . \text { Apr. } 22,1912 & \text { Tax valuation, real...... } 8,185,045 \\ \text { Tax valuation, personal } 3,740,345\end{array}$ 6s, Apr., 20,000.....Aug, 15, 1912 Total valuation 1896 . 1912 Total valuation $1897.92,440$
 6 6, Apr., $\$ 13,000 \ldots$ Apr. 10, 1903 County tax (per \$1.000) $96 \begin{aligned} & \text { 3.50 } \\ & \text { Population in } 1890 \text { was......25,909 }\end{aligned}$ Population 1897 (est.)...34,000
OPTIONAL.-All of the county's bonds are subject to call.
TAX FREE. - The jail and court house bonds are exempt from taxa-
tion.

## WILSON COUNTY.-County seat is Floresville




## ADDITIONAL STATEMENTS.

In the table below we give statistios regarding the counties (besides a few other civil divisions) in the State of Texas which have an in debtedness of over $\$ 10,000$ and which are not represented among the foregoing detailed reports. We add the estimated population for 1895, taken from state reports.

Abily Debt.
Abilene, Taylor County ....... $\$ 39,000$

## Aransas County

Armstrong County
Atascosa County... Austin County.
Bastrop County
Baylor County
Baylor County
Bee County.
Bell County.
Bell County....
Blanco County.
Borden County Borden County.
Bosque County. Bowie County
Brazos Count Brazos County... Burleson County Calhoun Countr. Chmeron County. Cherokee County Clay County. Coleman County. Collin County............ Colorado County.... Comal County..... Comanche County Cooke County Cottle County.. Crosby County..... Delta County.. Denton County
Dimmit County Dimmit County Duval County Ellis County..... Erath County.. Fisher County. Floyd County.
Foard County
Ft. Bend Ft. Bend County Frio County...


Grimes County


Guadalupe County Hale County
Hall County ......
Hardeman County
Hardin County..
Hartley County
Haskell County
Hemphill County
Hidalgo County.
Hood County..
Hood County....
Houston County
Howard
Howard Connty H ....................
Jack Couuty...
Jackson County
Johnsou County
Karnes Connty.
Kaufman County
K 日nt County
Kimble County.
Lampasas County
La Salla County.
Leon County........
Live Oak County.
Lubboek County
Marion County
Matagorda Coun
Maverick County
McOulloch County
Medina County
Menard County
Mitchell County.
Montague County.
Montgomery C
Morris County.
Motley County....
Navarro County.
Nolan County.
Orange County.
Palo Pinto County
Panola County
Parker County
Potter County
Potter County....
Presidio County.
Rains County...
Randall County
Reeves County.
Robertson County
Rockdale, Milam Co
Rockwall County........
San Jacinto County San Saba County Shackelford County Shelby County Smith County......................... 114,500

Tax
Tax Rate aluat

Tax per $\$ 1$

| County- | Total Debr. | Tux Valualion. | Tax Rale per $\$ 1,000$. | Popularion. | Соиииу- | Total Debl. | Tax <br> Valuation. | Tax Rate per $\$ 1,000$. | Popu- <br> lation. |
| :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: | :---: |
| Starr Counts, | \$25,897 | \$2,123,266 | \$7.20 | 11,790 | Ward County. | \$16,982 | \$1,025,225 |  | $750$ |
| Stephens County | 46.814 | 2,490,719 | 5.30 | 7,000 | Webu County. | 23,132 | +3,345,470 | 6.00 | $16,295$ |
| Sterling Connty, | 11,762 | 952,985 | 6.20 | 1,000 | Wheeler founty. | - 27.312 | 855,694 | $6 \cdot 50$ | 1,250 |
| stonewull Courty | 74,240 | *1,265,451 | 6.50 | 1,144 | Wichita County.. | . 77.961 | 3,619,430 | 6.50 | 7.500 |
| Sutton County.. | 36,879 | 1,443,640 | $5 \cdot 25$ | 1.600 | Wise County. | 45,000 | 5,998,440 | $5 \cdot 50$ | 28,000 |
| Taslor County. | 53,000 | ${ }^{-4,228,444}$ | 4.50 | 9,000 1.700 | Wood County, | 24,246 $\mathbf{6 1 , 2 5 9}$ | $2,814,845$ $2,9+5,138$ | 7.00 | 18,500 6,500 |
| Titus County. | 25,000 | 1,576,525 | 5.50 | 10,500 | Zapata County | 21,500 | -773,439 | 7.50 (\%) | ¢0) 3 6,562 |
| Tom Green Count | 49,000 | -3,731,293 | $5 \cdot 00$ | 7,100 | Zavala County. | 11,460 | 1,305,124 | 5.00 | 1,050 |
| Trinity Cotenty. | 15,479 | -1, $+666,975$ | $5 \cdot 00$ $6 \cdot 50$ | 9,500 |  |  |  |  |  |
| Upshar Coun | 35,000 | -1,649,542 | 6.50 | 15,000 | Inations in these | ses are for | 1897; in all | 11 others fo | or 1896. |
| ker Count | 43,796 | 2,315,210 | 6.00 | 14.500 | Tax rate is for 1896. |  |  |  |  |

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## EDW ARD C. JONES CO.,

## BANKERS,

1 NASSAU ST. (COR. WALL), 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]:    ## Simsbury is in Fartford Counts.

    LOANS When Due.
    REMLROAD BoNDS
    
     Fronted dobt Jan 1, 1897. $\$ 28,000$ Population in 1890 was...... 1,874 Floatiny debt.............. 13,750
    Total debt................ 41,750
    Poputation in 1880 was....... 1,880
    Population in 1896 (est.) .... 2,000 .

    TAX FREE. - All bonds issued by this town are exempt from taxation INTEREST is payable at the Hartford Natonal Bank.

[^1]:    LOANS-
    8TBFET BONDS-
    44, J\&J, $\$ 70,000 \ldots$
    and county tax
    48, ...... 82,200 ....... 1900 to 1910

    Interest payable In Hag
    payable in Hagerstown.

[^2]:    $48, \quad \mathrm{~A} \& 0, \quad 46,000 . . .$. Aprin $^{2} 1898$

[^3]:    POPULATION, -In 1890 .
    16,423 ; in 1870 it was 15,396 .

[^4]:    HISTORY OF DEBT.-For history of lowa'm debt bee State and City Supplement of April 1894, page 110.
    TOTAL DEBT.-Lowa has at present ne bonded debt, its 8 per eent bonds to the amount of $\$ 234,498$ o1 issumed to the Permanent School Fund having been paid on April 19, 1892. On January 1, 1897, Warran s to the amount of about $\$ 390,000$ were outstanding and the eash on hand amounted to $\$ 196.000$.
    EQUALIZED VALUATION. -The equalized assessed valuation of lanfls and of personal, railiroad, telephone and telegraph property reapuetively have been as follows in the yeara named:-

[^5]:    * Population in 1890. $\quad$ P Population in 1894.

[^6]:    - 

[^7]:    Organized as a Territory (Act March 301822 ) - March 301822 Admitted as a State (Act March 3 1845)

    March 31845
    58,680
    Total area of State (square miles)
    Tallahassee

    ## State Capital

    Tallahassee
    Governor (term exp. Tu. aft. 1st Mon. Jan. 1901) W. D. Bloxnar
    Secret'y of State (till Tu. aft. 1st Mon. Jan. 1901) J. L. Crawford
    Treasurer (till Tues. after 1st Mon. Jan, 1901) - C. B. Collins
    Legislature meets biennially in odd years on the Tuesday after the first Monday in April, and sessions are limited to 60 days.

    LOANS-
    NAME AND PUAPOSE. NAME AND PUAPOSE,
    P. Ot. Payable. When Drincipol, outstand'g.
     INTEREST is payable in New York at National Park Bank; also in Tallahassee. Coupons are tax recelvable.
    TOTAL DEBT, ETC.-The total bonded debt on January 1, 1897 , was $\$ 1,275,000$, of which $\$ 918,300$ bonds were in State funds, leaving $\$ 356,700$ bonds in the hands of individnals. In addition to the bouded debt, the 8 tate borrowed $\$ 100,000$ in 1889 and $\$ 100,000$ in 1891, under authority granted by the Leglslature; the evidences of these loans are held in the "common sehool fund" ( $\$ 175,000$ ) and in the "internal improvement fund $(\$ 25,000)$

[^8]:    * This is date when the Mississippi Constitutional Convention completed its labors, the Act establishing the Territorial Government of Alabama having provided that the Act was to commence and "go into
    force when the Constitutional Convention of Mississippi had "formed " a Constitution and State Government for that part of the Mississippi Territory lying west or 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. A bill has passed the State Legislature authorizing the Governor to refund the bonds outstanding with new securities bearing such rates of interest as may be deemed best, and maturing in not more than 50 years from date of issue, but all bonds not exchanged by July 1, 1896, were declared barred from the privilege of exchanging.
    
    
     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 American Exchange National Bank and in Montgomery.
    TOTAL DEBT.-Alabama's total bonded debt in September, 1897, was \$9,357,600.
    ASSESSED VALUATION.- The following table shows the valuation of property, rate of taxation and amount of taxes in the years men-
    

    POPULATION OF STATE,-Population of Alabama $1,016,518 \cdot 44$ dollows in the years named
    $\begin{array}{rl}1890 \ldots \ldots . . & 1,513,017 \\ 1880 \ldots \ldots .262,505 & 1860 \\ 1850\end{array}$ $\qquad$ 964,201
    1830. 830.
    820.

    309,527 $1870 \ldots . . . . .$. $\qquad$ 590,756 1810

[^9]:    | LQANS- When Due. | Total debt Feb. 1, 1897. 8337,000 |
    | :--- | :--- |
    | To PAY DkET- |  | 8a, F\&A $\$ 255000$

    69, M\&-4, 1 RG
    6s, M\&.8, 8113,000 ....Mar. 1,1908
    , J\&D, 160,000

    | Mar. 1, 1908 | Aasessment full value. |
    | :--- | :--- |
    | Total tax (per (si. 000 ) |  |

    INTEREST is payable at First National Bank of Nobile.
    TAX FREE.-The counts's 5 per cent bonds are exempt from taxa-
    tion by speciail law: all others actrally.

