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Oct. 16, 1897.

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STATE AND CITY SUPPLEMENT OF THE

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YORK, OCTOBER, NEW 16. 1897.

STATE AND CITY SUPPLEMENT.

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

NEW YORK.

THE MUNICIPAL BOND MARKET.

Post Office Box, 958.

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 161 million dollars and in July over 171 million dollars. The latter total is the largest on record, barring only that for November 1896, when after the election the accumulations of the whole summer were disposed of. The last two months the totals have again fallen off, the sales for August having been only 61 million dollars and those for September about 94 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 1061 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 \$45,578,181 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.

TOTAL MUNICIPAL BOND SALES BY MONTHS. 1807. \$10,405,776 12,676,477 . 13,4*8,809 13,040,223 13,040,223 \$0,50 721 \$10.3 5,071,600 6,994,346 9,175 4.045,500 3,693,457 \$40,974,566 Total. \$90.454,836 \$11,8 \$4,688,443 \$4,913,*94 10,664,287 \$6,697 \$8,485,485 4,549,580 13,486,874 6,524,901 8,545,804 17,806,564

Grand total. ... \$106,496,060 \$114.021,633 \$117,176,225 \$77,421,278

The inquiry is frequently made whether the sales 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 because 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 deposits, 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 forfeit 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 \$1,040,719 76 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 104.849 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 annovance would have been No doubt if Brooklyn were to maintain a avoided. 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 any 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. the legality of the issue.

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 bidder 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

POWER TO CONDEMN WATER-SUPPLY SYSTEMS FOR MUNICIPAL 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 time the owners of the private plant and the municipality cannot come to terms. In such cases it s important to know whether the municipality can resort to condemnation proceedings to acquire 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 The Annexation Act protected the city of Brooklyn. 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 appointed, who valued the property were 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 Supreme Court on June 29 1893 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 statute 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 be, is a mere consequence of the appropriation of the

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 14th 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 property. 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 what 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 First it ignored the fact that the contract company. is a mere incident to the tangible property, that it is the latter which, being fitted for public uses, is con-And while the company, by being deprived demned. 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

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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., 507) 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 The Court declared that distinction a franchise. refinement which has no foundation in reason, and one that in truth avoids the true legal or Constitutional 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. franchise is property and nothing more.

After declaring the views here expressed controlling, the Court rejects the theory advanced 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 already used for a pul exclusive privileges, the New York Court of a mere change of title.

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 Sup-eme 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 not 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 property 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 (9) A statute authorizing condemnation the time. 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

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 our 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 30 1897 down to Oct. 1 1897: THIRD, the items of interest-bearing debt, &c., at the beginning of each fiscal year since July 1 1876 ; FOURTH, we publish in the CHRONICLE 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 30 1897.

Authorizing Act.	Rale.	When Redeemable.	Interest Payable.	Amount Issued.	Registered.	Oustanding Coupon.	Total.
July 14,'70, & Jan. 20,'71 February 26, 1879 January 14 1875	4 per cent 4 per cent 5 per cent	July 1, 1907. Feb. 1, 1904.	J,A,J&O. J,A,J&O. F,M,A&N	740,901,450 40,012,750 100,000,000	490,446,850 61,050,850	\$69,193,250 38,949,150	559,640,100 45,130 100,000,000
	July 14,'70, & Jan. 20,'71 July 14,'70, & Jan. 20,'71. February 26, 1879. January 14, 1875.	July 14,'70, & Jan. 20,'71 {	Authorizing Act. Rate. Redeemable. July 14,'70, & Jan. 20,'71 { Cont'd #2% 4 ¹ 2 per cent. Cont'd #2% Option U.S. 4 per cent. February 26, 1879	Autorizing Act. Rate. Redeemable. Payable. July 14,'70, & Jan. 20,'71 { Eebruary 26, 1879	Autobrizing Act. Rate. Redeemable. Payable. Amount Issued. July 14,'70, & Jan. 20,'71 { Ebruary 26, 1879. 4 ¹ 2 per cent. Cont'd 22% Option U.S. M.J.S&D. (4 ¹ 2s)\$250,000,000 February 26, 1879. 4 per cent. 5 per cent. July 1, 1907. J.A.J&O. 740,901,450 January 14, 1875. 5 per cent. Feb. 1, 1904. F.M.A&N 100,000,000	Autorizing Act. Rate. Redeemable. Payable. Amount 1ssued. Registered. July 14,'70, & Jan. 20,'71 { Ebruary 26, 1879. 4 ¹ 2 per cent. Cont'd 22% Option U.S. M,J.S&D. (Option U.S. M,J.S&D. Ebruary 26, 1879. (4 ¹ 2s)\$250,000,000 \$25,364,500 January 14 1875. 5 per cent. 5 per cent. July 1, 1907. J.A.J&O. M.O.012,750 740,901,450 40,9446,850 January 14 1875. 5 per cent. Feb. 1, 1904. F.M.A&N 100,000,000 61,050,850	Autorizing Act. Rate. Redeemable. Payable. Amount 1ssued. Registered. Coupon. July 14,'70, & Jan. 20,'71 { Ebruary 26, 1879. 4 ¹ 2 per cent. Cont'd 22% Option U.S. M,J.S&D. 4 per cent. M,J.S&D. July 1, 1907. J.A.J& O. J.A.J& O. 5 per cent. 740,901,450 40,012,750 5 per cent. 90,446,850 (40,012,750 100,000,000 \$69,193,250 (61,050,850

DEBT ON WHICH INTEREST HAS CEASED JUNE 30 1897.

Funded loan of 1891, matured September 2 1891.	\$151,750 00
Old debt matured at various dates prior to Jan. 1, '61, and other items of debt matured at various dates subsequent to Jan. 1, '61	1,195,130 26
Aggregate June 30 1897 of debt on which interest has ceased since maturity	\$1,346,880 26

DEBT BEARING NO INTEREST JUNE 30 1897.

Authorizing Act.

United States notes Old demand notes National Bank notes: Redemption account. Feb. 25 1862; July 11 1862; March 3 1863..... July 17 1861; Feb. 12 1862.... 346,681,016 00 54,347 50 Redemption account. July 14 1890 Fractional currency.... July 17, '62; Mar. 3, '63; June 30, '64, \$15,267,118 14; less \$8,375,934 estim'd as lost or destroyed, Act of June 21, '79.... 24,458,637 00 6.887.702 14

\$378,081,702 64 Aggregate June 30 1897 of debt bearing no interest ...

The foregoing shows that the Government debt on June 30 1897 was made up of (1) interest-bearing debt, \$847,365,130, of (2) debt on which interest has ceased, \$1,346,880 26, of (3) debt bearing no interest, \$378,081,702 64, making total gross debt, \$1,226,793,712 90; subtracting from the total the net cash balance in the Treasury (\$240,137,626 76) at the same date (June 30 1897) we have the net debt as it stood at the close of the last fiscal year, \$986,656,086 14. To bring down the interestbearing debt to Oct. 1 1897-which, as stated, was \$847,865,130 on June 30 1897-we need only add to the Funded Loan of 1907 \$1,100 and deduct from the Refunding Certificates \$690 (a net addition of \$410) to reach the total of the interest. bearing debt Oct. 1 1897, which was \$847,385,540.

For later and future details of the debt, see the same as issued every month in the CHRONICLE, the first or a later 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 certificates of indebtedness; the last two classes of debt are never included in the Treasury debt statements.

"FUNDED LOAN OF 1891" (column 1) 4's per cents, continued at 2 per cents. The bonds of this issue still outstanding were issued in exchange for the 4's per cent funded loan of 1891 by mutual agreement between the Secretary of the Treasury and the holders, and were made redeemable at the pleasure of the Government. Amount issued was \$25,364,500 and they are all outstanding to-day. "FUNDED LOAN OF 1907" (column 2) 4 per cents. The act of July 14, 1870, authorized the issue of 1,000 million dollars of bonds at 4 per cent, payable in coin of the present standard value, at the pleasure of the United States after thirty years; these bonds to be exempt from all taxes or duties of the United States, as well as from taxation in any form by or under State, municipal or local authority. Bonds to be sold at not less than par in coin, and proceeds to be applied to the redemption of outstanding 5-20s, par for par. Outstanding (Oct. 1 1897), \$555,661,200.

"REFUNDING CERTIFICATES" (column 3) .- Act of February 26 1879 authorized the Secretary of the Treasury to issue in exchange "REFUNDING CERTIFICATES" (column 3).—Act of February 26 1879 authorized the Secretary of the Treasury to issue in exchange or lawful money of the United States certificates of deposit of the denomination of ten dollars, bearing interest at the rate of 4 por cent, and convertible at any time, with accrued interest, into the 4 per cent bonds described in the Refunding act; the money so received to be applied only to the payment of the bonds bearing interest at a rate not less than 5 per cent. On March 12 1879 the issue of these certificates and their exchange into 4 per cent bonds were authorized; the certificates were to draw 4 per cent interest from April 1 1879 and were convertio.e in sums of \$50 or its multiples. The amount issued at the close of the fiscal year (June 30 1879) was \$39,308,110, but they had been converted so rapidly that there were outstanding at that date only \$12,848,210. On October 31 1879 the entire authorization had been reached, the maximum amount of the issue being \$40,012,750. Of these there were still outstanding on Oct. 1 1897 a total of \$44,440.
"LOAN OF 1904."—(Column 4.) The act of January 14 1875 authorizes the Secretary of the Treasury to use any surplus revenues from time to time in the Treasury not otherwise appropriated, and to issue, sell, dispose of, at not less than par in coin, either of the descriptions of bonds of the United States described in the purpose of redeeming on and after January 1 1879 in coin, at the office of the Assistant Treasurer of the United States at New York, the outstanding legal-tender notes when presented in 10 years, \$50,000,000 more for similar bonds for the same purpose. There are now outstanding \$10,000,000.

ing \$100,000,000. "LOAN OF 1925,"-(Column 5.) Sales of bonds included under this designation were effected (1) in February 1895 to the amount of \$62,315,400 and (2) in February 1896 to the amount of \$100,000,000. In a message to Congress under date of February 1895, by the amount of \$100,000,000. In a message to Congress under date of February 1895, by the data of an arrangement have this day been concluded whereby bonds of the United States authorized under the act of July 14 1875, payable in concluded whereby bonds of the United States authorized under the act of July 14 1875, payable in concluded whereby bonds of the United States authorized under the act of July 14 1875, payable in concluded whereby bonds of the United States authorized under the act of July 14 1875, payable in concluded whereby bonds of the United States authorized under the act of July 14 1875, payable in concluded whereby bonds of the United States authorized under the act of July 14 1875, payable in conclusion of the purchase of gold coin amounting to a sum slightly in excess of \$65,000,000, to be delivered to the Treasury of the United States, which sum added to the gold now held in our reserve will so restore such reserve as to make it amount of gold realized at 3% per cent per annum. At least one half of the gold to be obtained is to be supplied from abroad." Section 3700 of the Evised Statutes is as follows:
 "Sec. 3700. The Secretary of the Treasury may purchase coin with any of the bonds or notes of the United States authorized by law at such rates and upon such terms as he may deem most advantageous to the unbild interest."
 For a construction of the "Refunding Act of 1870" and of the "esumption Act of 1875," see CHRONICLE, February 18 1893, page 265. The issue in February 1896 as the foregoing—same in date, same in time of maturity, same in rate of interest and time of interest payments. Consequently both issues are called the "Loan of 1925," of which there are outstanding \$162,315,400. In April, 1895, we gave a table sho

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

5

STATE AND CITY SUPPLEMENT,

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 1 1876 TO OCTOBER 1 1897.

FRINCIPAL OF THE FUBLIC DEBT OF THE UNITED STATES FROM JULY 1 15/0 TO OCTOBER 1 1897.								
YEAR.	1. " Funded Loan of 1891," 4 ¹ ₂ P. C. Contin'd at 2.	2. "Funded Loan of 1907," 4 Per Cents.	3. " Refunding Certificates," 4 Per Cents.	4. " Loan of 1904," 5 Per Oents.	5. " Loan of 1925," 4 Per Cents.	6. "Navy Pension Fund," 3 Per Cents.		8. Total Interest-Bearing Debt.
1876, July 1 1877 1878 1878 1879 1880	\$ 140,000,000 00 240,000,000 00 250,000,000 00 250,000,000 00	98,850,000 00	\$ Maximum issue was \$40,012,750. 12,848,210 00 1,367,000 00	\$	\$ 	\$ 14,000,000 00 14,000,000 00 14,000,000 00 14,000,000 00 14,000,000 00	1,557,888,500 1,441,885,650 792,121,700	\$ 1,710,685,450 00 1,711,888,500 00 1,794,735,650 00 1,797,643,700 00 1,723,993,100 00
1881 1882 1883 1883 1884 1885	$\begin{array}{c} 250,000,000\ 00\\ 250,000,000\ 00\\ 250,000,000\ 00\\ 250,000,000\ 00\\ 250,000,000\ 00\end{array}$	738,884,300 00 737,586,300 00 737,661,700 00	465,050 00 355,900 00			$\begin{array}{c} 14,000,000\ 00\\ 14,000,000\ 00\\ 14,000,000\ 00\\ 14,000,000\ 00\\ 14,000,000\ 00\\ \end{array}$	\$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$	$\begin{array}{c} 1,639,567,750\ 00\\ 1,463,810,400\ 00\\ 1,338,229,150\ 00\\ 1,226,563,850\ 00\\ 1,196,150,950\ 00 \end{array}$
1886 1887 1888 1888 1889 1890	$250,000,000\ 00$ $250,000,000\ 00$ $222,207,050\ 00$ $139,639,000\ 00$ $109,015,750\ 00$	$737,800,580\ 00$ $714,177,400\ 00$ $676,095,350\ 00$	$175,270\ 00$ $138,050\ 00$			$\begin{array}{c} 14,000,000\ 00\\ 14,000,000\ 00\\ 14,000,000\ 00\\ 14,000,000\ 00\\ 14,000,000\ 00\\ \end{array}$	+19,716,500	$\begin{array}{c} 1,146,014,100\ 00\\ 1,021,692,350\ 00\\ 950,522,500\ 00\\ 829,853,990\ 00\\ 725,313,110\ 00 \end{array}$
1891 1892 1893 1894 1895	$\begin{array}{c} 50,869,200\ 00\\ 25,364,500\ 00\\ 25,364,500\ 00\\ 25,364,500\ 00\\ 25,364,500\ 00\\ \end{array}$	559,581,250 00	83,580 00					$\begin{array}{c} 610,529,120\ 00\\ 585,029,330\ 00\\ 585,037,100\ 00\\ 635,041,890\ 00\\ 716,202,060\ 00 \end{array}$
1896 1897 1897, October 1	$\begin{array}{c} 25,364,500\ 00\\ 25,364,500\ 00\\ 25,364,500\ 00\end{array}$	559,640,100 00	45,130 00	100,000,000	162,315,400			847,363,890 00 847,365,130 CC 847,365,540 00

t Continued at 312 per cent. + Continued at 3 per cent.

PUBLIC DEBT OF THE UNITED STATES, ETC. (Continued.)

YEAR	10. D+bt on which In- terest has ceased.	11. Debt bearing no Interest.	• 12. Outstanding Prin- cipal.	13. Cash in the Treas- ury July 1.	14. Iotal Debt less Cash in Treasury.	15. Annual Interes Charge.
1876 July 1 1877 1878 1879 1880	16,648,860 26	$\substack{\$437,125,796\ 89\\435,191,431\ 84\\363,231,082\ 27\\362,150,091\ 78\\353,826,945\ 37}$	$\begin{array}{c} \$2,151,713,667\ 15\\ 2,163,728,792\ 10\\ 2,163,561,292\ 53\\ 2,196,809,422\ 04\\ 2,085,441,500\ 63\end{array}$	\$90,788,326 70 144,453,360 73 164,179,012 08 200,394,517 01 166,114,752 88	$\begin{array}{c} \$2,060,925,340 \ 45\\ 2,019,275,431 \ 37\\ 1,999,382,280 \ 45\\ 1,996,414,905 \ 03\\ 1,919,326,747 \ 75 \end{array}$	\$96,104,269 00 93,160,643 50 94,654,472 50 83,773,778 50 79,633,981 00
1881 1882 1883 1884 1885	$\begin{array}{c} 1,723,865\ 26\\ 16,260,805\ 26\\ 7,831,415\ 26\\ 19,656,205\ 26\\ 4,100,995\ 26\end{array}$	$\begin{array}{c} 353,847,504\ 32\\ 353,787,958\ 77\\ 353,740,691\ 81\\ 353,719,517\ 31\\ 353,603,141\ 88\end{array}$	2,000,139,11958 1,833,859,16403 1,699,801,25707 1,599,939,57257 1,553,955,08714	$180,488,965\ 3\\158,835,689\ 7\\9\\161,019,431\ 92\\161,396,577\ 18\\178,602,643\ 23$	$\substack{1,819,650,154\ 23\\1,675,023,474\ 25\\1,538,781,825\ 15\\1,438,542,995\ 39\\1,375,352,443\ 91}$	$\begin{array}{c} 75,018,695\ 50\\ 57,360,110\ 75\\ 51,436,709\ 50\\ 47,926,432\ 50\\ 47,014,133\ 00 \end{array}$
1886 1887 1888 1889 1890	$9,704,445\ 26\ 6,115,165\ 26\ 2,496,095\ 26\ 1,911,485\ 26\ 1,815,805\ 26$	$\begin{array}{c} 397,692,548\ 52\\ 353,685,110\ 37\\ 353,660,467\ 32\\ 353,654,148\ 97\\ 353,648,559\ 47\end{array}$	$\begin{array}{c} 1,509,411,09378\\ 1,381,492,62563\\ 1,306,679,06258\\ 1,185,419,62423\\ 1,080,777,47473\end{array}$	$\begin{array}{c} 227,265,253 \ 34 \\ 206,323,950 \ 21 \\ 243,674,167 \ 85 \\ 209,479,874 \ 01 \\ 189,993,104 \ 20 \end{array}$	$\substack{1,282,145,840\ 44\\1,175,168,675\ 42\\1,063,004,894\ 73\\975,939,750\ 22\\890,784,370\ 53}$	$\begin{array}{r} 45,510,098\ 00\\ 41,786,529\ 50\\ 38,991,935\ 25\\ 33,752,354\ 60\\ 29,417,603\ 15\end{array}$
1891 1892 1893 1894 1895	$\begin{array}{c} 1,614,705\ 26\\ 2,785,875\ 26\\ 2,094,060\ 26\\ 1,851,240\ 26\\ 1,721,590\ 26 \end{array}$	393,662,73535 380,403,63537 374,300,60587 380,004,68642 378,989,46999	$\substack{1,005,806,560\ 61\\968,218,840\ 63\\961,431,766\ 13\\1,016,897,816\ 68\\1,096,913,120\ 25}$	$\begin{array}{c} 153,893,80883\\ 126,692,37703\\ 122,462,29038\\ 117,584,43613\\ 195,240,15351 \end{array}$	$\begin{array}{c} 851,912,751\ 78\\ 841,526,463\ 60\\ 838,969,475\ 75\\ 899,313,380\ 55\\ 901,672,966\ 74 \end{array}$	23,615,73580 22,893,88320 22,894,19400 25,394,38560 29,140,78240
1896 1897 1897, October 1	$\begin{array}{c} 1,636,890\ 26\\ 1,346,880\ 26\\ 1,334,570\ 26\end{array}$	373,728,570 14 378,081,702 64 378,615,390 14	$1,222,729,350\ 40$ $1,226,793,712\ 90$ $1,227,315,500\ 40$	$267,432,096\ 70$ $240,137,626\ 76$ $215,192,787\ 47$	955,297,253 70 986,656,086 14 1,012,122,712 93	$34,387,265\ 60\ 34,387,315\ 20\ 34,387,331\ 60$

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 1 1879 were made up assuming pending funding operations to have been completed. NOTE 3.—The temporary loan per act of July 11 1862 is included in the 4 per cents from 1862 to 1863, inclusive, with the exception of the amount outstanding August 31 1865 this being the date at which the public debt reached its highest point. This loan bore interest from 4 per cent to 6 per cent and was redeemable on ten days' notice after thirty days; but being constantly changing, it has been considered more equitable 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	то	PACIFIC	RAILROADS	AS	OF	OCTOBER	1	1897.	
CAREAUTY AND CONTRACTOR DATES	The second s	The second se	1.00 10 10	and all some of the set of the		1000	111	and the second s	T.	the second second second	1500

		road Liability	Jor-	AND TO MERCIALISAD	Bonas Par	id, or Date of	Maturity.
				Total Net Liability.	Already Paid.	Due Jan. 1, 1898.	Due Jan. 1, 1899.
\$ 385,120 00 303,000 00 236,512 00 500,000 00 970,560 00 328 320 00	$\begin{array}{c} 11,146,393\ 44\\ 47,354.534\ 74\\ 2,817,008\ 26\\ 3,313,919\ 34 \end{array}$	4,548,120 97 16,523,648 37 653,042 80 9,367 00	6,598,272 47 30,830,886 37 2,163,965 46 3,304,552 34	\$ 61,824,468 95 12,901,272 47 58,067,398 37 3,763,965 46 5,275,112 34 4 195 518 45	4,880,000 8,160,000 1,280,000 320,000	1,422,000 15,919,512 320,000	\$ 9,197,000 3,157,000 1,650,560
33269	$\frac{vernment.}{\$}$ 85,120 00 03,000 00 36,512 00 00,000 00 70,560 00	$\begin{array}{c cccc} \textit{vernment.} & \textit{Government.} \\ \hline & & & & \\ \$ \\ 85,120 & 00 & 44,640,220 & 44 \\ 03,000 & 00 & 11,146,393 & 44 \\ 36,512 & 00 & 47,354 & 534 & 74 \\ 36,512 & 00 & 47,354 & 534 & 74 \\ 00,000 & 00 & 2,817,008 & 26 \\ 70,560 & 00 & 3,313,919 & 34 \\ \end{array}$	vernment. Government. paid by Cos. \$ \$ \$ \$5,120 00 44,640,220 44 8,700,871 49 03,000 00 11,146,393 44 4,548,120 97 36,512 00 47,354,534 74 16,523,648 37 00,000 00 2,817,008 26 653,042 80 07,9560 00 3,313,919 34 9,367 00	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	$\begin{array}{c c c c c c c c c c c c c c c c c c c $	$\begin{array}{c c c c c c c c c c c c c c c c c c c $

Totals ... $\begin{bmatrix} 64, 623, 512 \ 00 \end{bmatrix} 112, 104, 163 \ 51 \end{bmatrix} 30, 699, 938 \ 47 \\ \begin{bmatrix} 81, 404, 224 \ 04 \end{bmatrix} 146, 027, 736 \ 04 \end{bmatrix} 20, 714, 000 \\ \begin{bmatrix} 29, 904, 952 \end{bmatrix} 14, 004, 560 \\ \begin{bmatrix} 14, 004, 560 \end{bmatrix} \\ \begin{bmatrix} 14, 004$ The Government reports that the total amount paid into the Sinking Fund by these companies has been \$25,607,924 75of which \$11,525,674 75 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 therefor \$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 principal 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, _897 1898 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 \$1 660,000 March 4, 1899. Rate of interest is 4 per cent, payable annually March 4.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN

NEW ENGLAND.

INDEX FOR THE NEW ENGLAND STATES, CITIES, Etc.

MAINE-State, Cities, &c Pages 7 to 10	MASSACHUSEFFS-State, Cities, &cPages 16 to 32
NEW HAMPSHIRE-State, Cities, &c Pages 10 to 14	RHODE ISLAND-State, Cities, &c Pages 32 to 34
VERMONT-State, Cities, &cPages 14 to 16	CONNECTICUT-State, Ci jes, &

State of Maine.

DEBF, RESOURCES, ETC.

Admitted as a State (Act March 3, 1820) March 15, 1820 Total area of State (square miles) 88.040 -State Capital Augusta Governor (term expires 1st Wed. Jan., 1899), Llewellyn Powers Secretary of State (term expires *Jan., 1899), - Byron Boyd 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 Legislature.

HISTORY OF DEBT .- For history of Maine State debt up to 1839, see STATE AND CITY SUPPLEMENT of April, 1895, page 9. The whole State debt matured in June and October, 1889, and all

that was not paid was refunded into the following loans, payable by Instalments, part each year.

LOANS-		-	-In	tere	est.	-	Outstand	g
NAME AND P	URPOSE	R	ale.	Pa	11/12	ble	. When Due.	Principal.
Reissue Loan,	, 1889 "	A."	3	1	de.	D	June 1, 1897-1901	\$165,000
Original, 18	54.						\$33,000 yearly.	
Do	Class "	B."	3	J	de	D	June 1, 1902-1911	500,000
							\$50,000 yearly.	
Do	Class "	C."	3	J	de	D	June 1, 1912-1921 \$50,000 yearly.	500,000
The		-	-	-	10	_ 1	June 1, 1922-1929	
Do	Class "	D."	3	1	di.	D	\$35,000 yearly.	280,000
Relasue Loan,		Δ."	3	A	se	0	Oct. 1, 1897 to 1901	85,000
Original, 18	69.						\$17,000 yearly.	80,000
Do	Class "	B."	3	A	Se.	0	Oct. 1, 1902 to 1911	200,000
		~,	~	-	· .	~	\$20,000 yearly.	200,000
Do	Class "	C."	3	A	A:	0	Oct. 1, 1912 to 1921	280,000
							(\$28,000 yearly.	
Do	Class **	D,"	3	A	丧	0	Oct. 1, 1922 to 1929 \$3,000 yearly.	24,000
Bonds to Stat	e Colles	18	5	I	he	D	June 1, 1919	118,300
Do do	do		4	J	去	I		100.000
Bond to Insan	e Hospit	tal.	4	J	de.	J	July 1, 1917	50,000
Loan of 1869,	not pre	sente	ed f	OF	DR	ym	ent	. 700
					-	100		

PAR VALUE .- The bonds are chiefly for \$1,000 or multiples thereof.

INTEREST is payable at he State Treasury, Augusta, Me.

Bonded debt..... Temporary loan

ASSESSED VALUATION, -The State's assessed valuation has been as follows in the years named. The tax rate for 1897 was \$2'75 per \$1,000.

State of the state of the		sessed Valuation.		State tax
Years.	Real.	Personal.	Total.	per \$1.000
	.\$257,389,047	\$71,111,947	\$328,500,994	\$2.25
1894	. 249,629,509	74.848.812	324,478,321	2.50
1892	. 236,135,199	78,194,982	314,330,181	2.75
and the second of the local days				

POPULATION OF STATE,-The following statement shows the

$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	1890 1880 1870		$1850583,169\\1840501,793\\1830399,455\\1820298,269$	1800
-------------------------------------------------------	----------------------	--	------------------------------------------------------	------

DEBT LIMITATIONS,-Constitutional and statutory limitations stricting municipal indebtedness 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 limita . tion are absolutely void. In Maine the amendment to the Constitution took effect January 2, 1878, and is in the following form and words: "Article XXII. Limitation of Municipal Indebtedness. No city or town "shall create any debt or liability which, singly or in the aggregate, "with previous debts or liabilities, shall exceed five per centum of the "last regular valuation of said city or town; *provided*, *however*, that "the adoption of this article shall not be construed as applying to any "fund received in trust by the said elty or town, nor to any loan for the " purpose of renewing existing loans, or for war, or to temporary loans to be paid out of money raised by taxation during the year in which "they are made." The meaning of the foregoing is obvious and needs no comment.

SAVINGS BANKS' INVESTMENTS-POWERS AND RESTRIC-TIONS .- The provisions regulating the investments and loans of savings banks and institutions for savings in the State of Maine are contained in Public Laws 1895, Chapter 161, Public Laws 1893, Chapter 170, and Revised Statutes, Chapter 47, Sections 102 and 103.

All the provisions referred to above have been compiled by the Com-missioners of Savings Banks, and we give their compilation below in full.

Maine Savings banks and institutions for savings are restricted to and hereafter may invest their deposits in manner following, to wit:

Public Funds.—Aggregate of Investments Unlimited.— Public funds of the United States. Public funds of the District of Columbia. Public funds of any of the New England States. Bonds of the cities, counties and towns of any of the New England

Bonds of the cities, counties and towns of any or an and a states. States. Public funds of the States of New York, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Mic igan, Wisconsin, Minnesota, Iowa, Illi-nois, Missouri, Kansas and Nebraska. Bonds of counties of twenty thousand inhabitants or more in said last-named States, when issued for municipal purposes and which are a direct obligation on all the taxable property therein, *czcept* when Issued in aid of railroads, *provided* the net municipal indebtedness of such county does not exceed five per cent of the last valuation of the property therein for the assessment of taxes. For meaning of "net municipal indebtedness" of counties see meno-randa "A." Bonds of any city of ten thousand inhabitants or more in said last-

randa "A." Bonds of any city of ten thousand inhabitants or more in said last-named States, when issued for municipal purposes and which are a direct obligation on all the taxab e property therein, except when issued in ald of railroads, provided the net municipal indebtedness of such cities does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes. For meaning of "net mu icipal indebtedness of cities" see memor-anda "B." Bonds of the above-described cities and counties issued to take up at maturity bonds that were legal and constitutional when issued, pro-siding the interest has been fully paid on the original bends for at least five years last prior to such refunding, provided the net municipal in-debtedness of such cities and counties does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

of taxes. Bonds and obligations of School District Beards, Boards of Educa-tion and other corporate bodies within said cities authorized to issue bonds payable primarily from taxes levied on all the taxable property in such districts, provided the population of the district is ten thou-sand or more and the population and assessed valuation of the district are equal to at least ninety per cent of the population and assessed valuation of the city itself, provided the net municipal indebtedness 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 municipal indebtedness of districts" see mem-oranda "B."

oranda "B." Bonds of cities and districts in said States having a population of seventy-five thousand or more, when issued for municipal purposes and which are a direct obligation on all the taxable property therein. **Bailroad Bonds.**—Aggregate of Investments Unlimited.— Railroad bonds of Maine, but 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 cash, and expended upon the road, evidenced by a certificate of the Railroad Commissioners, filed in the office of the Secretary of State, that said percentage has been so paid in and expended, in addition to the amount of the bonded debt. Tirst mortgage bonds of any completed railroad in New Hampshire. Versey, Pennselvania, 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 upon the road, evidenced by a certificate of the railroad commissioners of the State of Maine, that said percentage has been so paid in and ex-pended, in addition to the amount of the bonded debt. Tist mortgage bends of the Central Pacific, Union Pacific and Northern Pacific railroads. Morthern Pacific railroads. Morthern Pacific railroads of such leased to any dividend-paying rail-torad in New England, upon the stock of such leased road and the inter-cest on its bonds.

Water Honds.—Aggregate of Investments Unlimited.— Mortgage bonds of any water company in this State and New Hamp-shire actually engaged in supplying to any city or cities, town or towns, village or villages, or other municipal corporations, water for domestic use and for the extinguishment of fires, whenever such com-pany is earning more than its fixed charges, interest on its debts and ts running expenses.

Corporation Bonds.—Aggregate of Investments Unlimited. Bonds of any corporation (other than railroads and water compa-nies) incorporated under authority of this State, which earns and is paying regular dividends of not less than five per cent a year.

Bank Stock.—Aggregate of Investments Unlimited.— Stock of any bank or banking association incorporated under au-thority of this State. Holdings of the capital stock of any one bank limited. See mem-oranda "E."

Stock of any bank or banking association incorporated under au-thority of the United States, if located within the New England States. Holdings of the capital stock of any one bank limited. See mem-oranda "E."

oranda "E." **Railroad Stock.**—Aggregate of Investments Unlimited.— Stock of any railroad in Maine unencumbered by mortgage. Holdings of the capital stock of any one corporation limited. See memoranda "E." Stock of any dividend-paying railroad in New England. Holdings of the capital stock of any one corporation limited. See memoranda "E." 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 memoranda "E."

Corporation Stock, -Aggregate of Investments Untimited. Stocks of any corporation (other than railroads and water compa-nics) incorporated under authority of this State, which carns and is paying regular dividends of not less than five per cent a year. Holdings of the capital stock of any one corporation limited. See memorandd "E."

Real Estate Investment.—Nol Exceeding Five Per Cent of De-posis.—Real Estate in the city or town in which such bank or institu-tion is located.

Real Estate Foreclosure.—Holdings Acquired by Foreclosure, &c.. Unlimited.—Real estate acquired by foreclosure of mortgage thereon or upon judgment for debts or in settlements to secure debts.

Loans on Real Estate.—Not Exceeding Fifty Per Centof 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 institution would by this statute be authorized to purchase. Holdings of the capital slock of any one corporation limited. See memoranda "E."

Loans on Deposit Books.—Aggregate of Investments Unlimited. —Notes with 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 Investments 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 memoranda "E."

memoranda "E." Loans to Municipalities.—Aggregate of Investments Unlimited. —To any county, city or town in this State. Loans on Other Personal Property.—Aggregate Unlimited.— Notes seeured by a pledge or mortage of such other personal prop-erty as, in the judgment of the trustees, it is safe and for the interest of the bank to accept. Loans to Corporations in Maine.—Aggregate Unlimited.—To any corporation having real estate and doing business in this State.

Deposits in Banks.—Aggregate Unlimited.—May deposit on call in banks or banking associations incorporated under authority of this State or the laws of the United States and receive interest thereon.

MEMORANDA.

A. From Chapter 161, Public Laws 1895.

в.

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 also all bonds of the districts or boards within the same, as above enumerated, exclusive of any such debt created for a water supply and of the amount of any sinking fund available in the reduction of such debt.

C.

such county.

D.

From Chapter 47, Section 102, Revised Statutes.

No such bank or institution shall hold by way of investment or as se-curity for loans, or both, more than one-fifth of the capital stock of any corporation, nor invest more than ten per cent of its deposits, not exceeding sixty thousand dollars, in the capital stock of any corporation.

Te.

From Chapter 165, Public Laws, 1889.

The trustees shall see to the proper investment of deposits and funds of the corporation in the manner hereinbefore prescribed.

G.

H.

H. From Chapter 47, Section 105, Revised Statutes. Officers Not to Receive Gift, Fee, &c.-No gift, fee, commission or brokerage shall be received by any officer of a savings bank on ac-count of any transaction to which the bank is a party under a pen-alty 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 that nothing herein contained applies to any expense of examining titles and making conveyances upon loans made by savings banks. I.

Expense of Making Loans.-Parties making a loan from a savings 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

Change 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 se-curities so invested in, in such manner as to prevent loss or embar-rassment in the business of such corporation or unnecessary loss or injury to the borrowers on such securities.

Investing in Securities Not Authorized, a Misdemeanor.—The invest-ments 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 prescribed by law for that offense.

L.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF MAINE.

NOTE .- For places not given in alphabetical order among the following, see "Additional Stalements" at end of this Stale.

AROOSTOOK CO.-L. O. LUDWIG, Treas. County seat is Houlton.

AUBURN-{N. W. HARRIS, Mayor. E. G. EVELETH, Treasurer.

Auburn is in Androscoggin County.

LOANS-	When Due.	CITY BONDSCont'd.
CITY BONDS-	95 J. 20.02. 1.	4s\$13,000July 1, 1910
4s\$15,000	.July 1, 1917	4s 13,000July 1, 1911
48 15,000	.July 1, 1900	4s 4,000Jan. 1,1912
4s 15,000	.Jan. 1, 1902	4s 7,000July 1,1912
48 25,000	July 2, 1903	4s 16,000June 1, 1923
		48 14,500Jan. 1, 1925
48 15,000	.July 1, 1905	CITY WATER BONDS-
48 18,000	.July 1, 1906	58\$58,700July 1, 1905
48 10,000	.July 1, 1907	4s 30,000 May 20, 1913
48 14,000	July 1, 1909	I TO THE LOW COMPLETE THE COMPLETE

4s..... 14,000......July 1, 1909 TOTAL DEBT, Erc.-Auburn's total bonded debt August 1, 1897. not including the water debt, was \$218,000; temporary loan not in-eluded. \$105,000; resources, \$142,613; eity 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 estate and personal property was \$6,315,670; in 1892 it was \$6,287, 460. Tax rate (per \$1,000) for 1897 its \$24. TAX FREE.-No bonds of this city are taxed. POPULATION.-In 1897 the population was about 12,000; in 1890 it was 11,253; in 1880 it was 9,56; in 1870 it was 6,166.

AUGUSTA-This city is in Kennebeck County.

LOANS-	-Inter	est,-	Principe	al
NAME OR PURPOSE.	P. Ct. Pa	yable.		Outstand'g.
Funding	6 J	& J	1896 to 1905	\$74,500
Refunding		& A		9,000
do	4 J	& J	July 1, 1900	6,000
do	4 F	& A	Feb. 15, '97 to 191' part due yearly.	7 } 182,500

INTEREST and principal of all the 4 per cents payable at the Maverick National Bank of Boston and of other bonds at City Treasury. TOTAL DEBT, ETC.—Total debt in 1896 was \$280,317. In 1894 the city had in addition to the bonded debt a floating debt of \$51,000 the enty had in addition to the bounded that is a hoating dept of \$51,000 ASSESSED VALUATION.—In 1896 the assessed valuation of real estate was \$4,473,669; personal property, \$1,774,960; total, \$6,248 -629; total tax (per \$1,000) \$2060. POPULATION.—In 1890 population was 10,527; in 1880 it was 8,665; in 1870 it was 7,808.

MAINE-GITIES AND TOWNS.

BANGOR.-{F. O. BEAL, Mayor. H. O. PIERCE, Treasurer. Bangor (City) is in Penobscot County.

LOANS-	-Inter	est.		
NAME AND PURPOSE.	P. Cl. Pt	ayable.	When Due.	Outstand'g.
City debt "A" 1892	4 1	MAN	Nov. 2, 1912	\$50,000
do "X" 1894	4 1	M&N	Nov. 1, 1914	100,000
Water loan, "L." 1875	6 J	l & J	July 1, 1905	500,000
Trust funds				206,406
Railroad loans, secured to	o city by	first mo	rtgages-	
Bangor & Piscataquis RR.	. 7 1	0 36 4	Apr. 1, 1899	325,000
do do	6	1 & 0	Apr. 1, 1899	600,000
PAR VALUE OF BOND		water	bonds and the	Bangor &

Placataquis RR. bonds are for \$500 and multiples thereof; all the other bonds for \$1,000 each. TAX EXEMPT .- The bonds of this city are not taxed.

R

INTEREST is payable either at the Merchants' National Bank in Boston or by the City Treasurer in Bangor. TOTAL DEBT, SINKING FUND. Erc.—The subjoined statement shows Bangor's total debt, the sinking fund held by the city against the same, the water debt, and the city's floating debt. sho

Mo Total direct liabilities (including water debt). Railroad aid bonds, contingent liability	\$873,906	Mar. 1, 1896 \$882,531 925,000
Total debt Sinking fund, etc		\$1,807,531 1,454,664
Netdebt	\$315,185	\$352,867

Cash and uncollected claims (incl'ed in assets)	155,026	125,969
Water debt, included in above total	500,000	500,000
Floating debt, included in above total	17,500	26,150
ASSESSED VALUATION -Bangor's asses	sed valuation	(about 4-5

actual value) and tax rate have been as follows:

	Ibecess	L.CL.WOIMGE	Thene	THREE OF THE
Years.	Estate.	Property.	Valuation.	er \$1,000.
1896	\$9,504,233	\$4,157,225	\$13,661,458	\$27.50
1895	9,217,902	4,265,255	13,483,157	21.50
1890	7,151,830	3,158,288	10,310,118	
1887	6,771,048	2,858,872	9,629,920	22.50
DODUUA	TION 1- 1900	the monthetion	mas 10 102 . in	1000 15

16,856; in 1870 it was 18,289; in 1897 it was estimated at 23,000.

LOANS-	-In	sere	st.		Principal.
NAME AND PURPOSE.	P. Ct.	Pa	ya	ble.	When Due, Outstand'a.
K. & L. RR. stock					Oct. 15, 1898 \$119,500
Municipal bonds	419	1	86	J	July 1, 1907 100,000
do refunding.	4	J	de:	J	{June 1, 1921 } {Opt. 1901.711 } 374,200
Old Ladies' Home Railroad Aid Bonds-	6	J	đi;	J	1908-1978 14,000
Knox & Lincoln RR	6	J	de	J	{ 1897 to 1899 } 32,150
da ta	a.	100	10-		DAT 1 1000 100 100 100

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

TOTAL DEBT. SINKING FUND, ETC.-The subjoined statement shows Bath's total municipal debt. and the assets held by the city against the same, on each of the dates mentioned.

Feb. 1, '97. Bonded debt	Jan. 1, '96. \$864,600	Mar. 1, '95. \$876,850	Jan. 1, '94. \$895,000 15,000
Total debt	\$364,600 460,800	\$876,850 472,800	\$910,000 527,370

ASSESSED VALUATION .- The city's assessed valuation and tax te in 1880 and later years have been as follows:

		ssessed Valuation	1	Total Tax
cars.	Real.	Personal.	Total.	per \$1,000.
1896	.\$3,457,620	\$2,656,855	\$6,114,475	\$21.50
1895	. 3,363,740	3,048,935	6,412,675	23.00
1890	. 2,925,770	3,102,594	6,028,364	23.50
1880	2,693,750	3,881,469	6,575,216	25.00

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

Beifast is in Waldo County LOANS- When Due. RAILROAD LOAN-6s, F&A, \$498,700...Aug. 15, 1895 BEFUNDING BONDS-4s, M&N, \$113,000...Nov. 1, 1925 4s, M&N, \$113,000...Nov. 1, 1925 Unject to call after Nov. 1, 1905 Beifast owns \$500,000 of Beifast & Moosehead Railroad stock, of which 1,396 shares were preferred and 3,604 common. INTEREST on the bonds is payable at Belfast and at the Firs National Bank, Boston, Mass.

BRUNSWICK .- J. W. FISHER, Treasurer.

This town is in Cumberland County.

LOANS- When Due. BRIDGE BONDS-48. M&N. \$1,000......\$500 yearly TOWN HALL BONDS-48. J&J, \$27,000.....\$1,000 yearly SCH00L BONDS-48. J&J, \$32,000.....\$1,000 yearly

INTEREST on the bridge bonds is payable in Brunswick and on the town hall and school bonds in Boston.

BUCKSPORT .- W. A. REMICK, Clerk. This town is in Hancock County.

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 at the pleasure of the town until July 1, 1933. INTEREST is payable at Boston, Mass., and at Bucksport.

CALAIS.- {GEORGE A. MURCHIE, Mayor. GEORGE DOWNES, Treasurer. This city is in Washington County.

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

DEERING .- L. FRANK JONES, Treasurer. This city is in Cumberland County.

Bond. debt Feb. 14,'97. \$94,975 Total valuation, 1896..\$4,004,065 Assessed val'tion, real. 3,427,165 Tax rate (per \$1,000) 1896..17'00 Assessed val., personal. 576,900 Population 1890..................5,353

ELLSWORTH .- Ellsworth is in Hancock County.

LOANS- WAR DEBT-	When Due.	Total debt 1896 \$66,750 Total valuation 18961,759.224
4s, \$28,000	fune 1, 1907	Tax rate (per \$1,000)\$24.00 Population in 1890 was4.804.

HALLOWELL.-

Hallowell is in Kennebec County

The city owns property valued at \$50,000.

INTEREST on the 4 per cent school bonds and refunding bonds is ayable in Boston and Hallowell; on all others in Hallowell. Da

HOULTON .- THOMAS P. PUTNAM, Treasurer.

This town is in Aroostook County.

LEWISTON.- {FRANK S. NOBLE, Mayor. T. F. CALLAHAN, Treasurer

Lewiston is in Androscoggin County.

LUANS- mach Duc.
CITY BONDS-
6s, J&J, \$185,000July 1, 1901
4 ¹ gs. J&J. 51.000Jan. 1, 1899
4s. J&J, 100,000Jan. 1, 1913
REFUNDING BONDS-
4s, J&J. \$80,000July 1, 1924
WATER BONDS-
5s, A&O, \$174,000Oct. 1, 1907
58, A&O, 200,000Oct. 1, 1917
REFUNDING WATER BONDS-
4s. A&O. \$100.000

RATLROAD ATD BONDS— 4s, J&J, \$100,000.....July, 1913 4s, J&J, 100,000.....July, 1923 Total debt M°ch 1, '96..\$1,181,250 Water debt dincluded)...500,000 Sinking funds and cash. 334,578 Tax valuation 1896....12,284,238 Assessm't abt, 75 p. c. actual value, Tax rate (per \$1,000)......23:00 Population in 1890 was....21,701 Population '96 (estimated)..24,000 INTEREST is payable in Boston at the National Bank of Commerce

The city property, valued at \$1,239,316, includes stock of the Lewis-ton & Auburn Branch Railroad to the amount of \$225,000, and the-water works, valued at \$549,783. Bonds are not taxed.

NORWAY.-STEPHEN B. CUMMINGS, Treasurer. This town is in Oxford County. LOANS- When Due. Float. debt and acc'd int \$4,165 REFUNDING BONDS-4 Jas. J&J. \$11,000....part yearly SCHOOLS-4s. F&A. \$5,500, part yearly after Interest payable at Norway Nat.Bk. Bonded debt Feb. 1, 1897 \$16,500 ----

OLD TOWN.-{HERBERT GRAY, Mayor. A. OTIS WOODMAN, City Clerk.

Old Town is in Penobscot County.
 Total debt 1896
 \$70,000

 Tax valuation, real
 1,263,290

 Tax valuation, personal
 99,343

 Total valuation 1896
 1,362,633
 Tax rate (per \$1,000) \$28.00 Population in 1890 was......5,312 Population in 1880 was......3,395

PORTLAND.-- {JAMES P. BAXTER, Mayor. GEORGE H. LIBBY, Treasurer.

Portland (City) is in Cumberland County. Of the debt of this city about one-half was incurred on account of the-Portland & Ogdensburg RR., whose stock the city holds to the amount of \$2,356,110. The railroad is leased for 999 years to the Valme Central RR. Company at 2 per cent on stock, payable quarterly. This rentak adds the city considerably in meeting its interest charge. The city's debt in detail is as follows:

STATE AND CITY SUPPLEMENT.

the second secon	
LOANS- NAME AND PURPOSE. Funded, 1893 Funded, 1893 Funding, 1887 Funding, 1884 Funding, 1894 Funding, 1895 Funding, 1897 Funding, 1897 Funding	045
do do	r
Trust funds	THITT
TOTAL DEBT, SINKING FUND, ETC The subjoined statement shows Portland's total bonded debt and the sinking fund, etc. June 18, '97. Feb. 1, '96. Total debt\$2,677,550 \$2,724,550 \$2,724,550	I I I I
$\begin{array}{c ccccc} June 18, '97. & Feb. 1, '97. & Feb. 1, '96. \\ \hline \mbox{Total debt.} & & & & & & & & & & & & & & & & & & &$	0000
* Not including \$300,000 temporary loan due November, 1897.	L()II
AVAILABLE ASSETS.—The city's available assets, amounting to \$1,464,948, include gas company stock, \$170,000 and Portland & Og densburg Railway stock, \$1,178,055. DEBT LIMITATION.—The city's gross debt is limited by law to 5 per cent of valuation.	111
per cent of valuation. ASSESSED VALUATION.—The city's assessed valuation (about 80 per cent of cash value) and the tax rate for a series of years have been.	11111
Real Personal Total Rate of Tax Years. Estate. Property. Valuation. per \$1,000. 1896. \$\$25,453,800 \$\$12,347,400 \$\$37,801,200 \$\$20,000	001
1895 24,974,900 12,232,125 37,207,025 20.00 1890 23,184,400 12,427,590 35,611,990 19.70 1888 22,120,000 11,952,405 32,702,405 20.00 POPULATION.—In 1890 population was 36,425.	IIIII
ROCKLAND{ALBERT W. BUTLER, Mayor. E. A. JONES, Treasurer.	inc
This city is in Knox County. Bonds of this city are not taxed. Bonds will hereafter be issued for refunding only. LOANS- When Due. LOANS- When Due.	001
LOANS- When Due. CITY BONDS- (Con.) 4s, J&J, \$15,000July 1, 1898 4s, J&J, 45,000 .July 1, 1900 4s, J&J, 45,000 .July 1, 1900 4s, J&J, 50,000 .July 1, 1900 4s, J&J, 50,000 .July 1, 1900 4s, J&J, 51,000 .July 1, 1900 4s, J, 51,000 .July 1, 1900 .Jul	
4s, J&J, 5S,400July 1, 1911 optional at any time. 4s, overduc,\$22,200, not presented 31 ₂₈ , J&J, 28,600July 1, 1898 Star J&J, 28,000July 1, 1898 Star J&J, 189, 1997 Star J&J, 189, 1997 Star J&J, 1897 Star J&J, 1897 Star J&J, 1897 Star J&J, 1898 Star J, 1898 Star J&J, 1898 Star J, 1898 Star J	
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21-2 I&I 14400 Inly 1 1905 Pasonreas 920 550	A PO TO TO
3^{1}_{28} , 3^{4}_{28} , 3^{5}_{128} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} , 3^{1}_{28} ,	
AVAILABLE ASSETS.—The city's total assets, as given above, for Frbruary, 1897, included Penobscot Shore Line Railroad 1st mortgage 4 per cent bonds, due August, 1921, to the amount of \$192,000, but the amount has since been reduced to \$92,000 through the redemption of bond issues maturing in 1897.	
SACO.—F. B. WIGGIN, Treasurer. This city is in York County. The bonds of this city are not taxed.	
LOANS— When Due. SIDEWALK BONDS— GENERAL EXPENSE— 4s, M&S, \$5,000	

 4s, J&J, \$16,000
 1901
 Interest is paid in Boston.

 REPUNDING BONDS Total debt 1897
 \$111,000

 4s, J&J, \$25,000
 1907
 Tax valuation 1896
 \$,917,992

 4s, J&J, 30,000
 1917
 Assess't about 23 actual value.
 \$20:00

 SewER BONDS 1900
 Assess't about 23 actual value.
 \$20:00

 4s, J&J, \$20,000
 1900
 Population in 1890 was
 \$6,075

 4s, J&J, 15,000
 1909
 Population in 1896 (est.)
 \$6,500

THOMASTON .- This town is in Knox County.

WASHINGTON CO.-AUSTIN HARRIS, Co.

VV ASHINGTON CO. Hostin Interverse of the second state of the seco INTEREST is payable at the Boylston National Bank of Boston.

WATERVILLE .- F. AUGUST KNAUFF, Treas.

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 reports. We also give the population according to the Census of 1890.

reports. we also give the population	tion acco	ruing to the	Census o	1 1990.
	Total	Assessed	Tax	Popu-
	Debt.	Valuation.		lation.
Towns-	\$		\$	1890.
Albion, Kennebec Co	10,000	334,844	13.25	1.042
Anson, Somerset Co	84,746	577 845	34.00	1,444
Benton, Kennebec Co	11,179	384,409	16.00	1,136
Biddeford Vork Co	178 000	6,943,030	32.00	14 449
Biddeford, York Co Boothbay Harbor, Lincoln Co	40.046	0,540,000		14,443
Boothoay Harbor, Lincoln Co	40,240	707,175 557,503	20.00	1,699
Bowdoinham. Sagadahoc Co	11,734	007,003	16.80	1,508
Bremen, Lincoln Co	16,000	139,336	21.40	719
Brewer, Penobscot Co Bridgton, Cumberland Co	41,620	1,360,655	22.50	4,193
Bridgton, Cumberland Co	22,900	1,264,002	15.20	2,605
Burnham, Waldo Co	15,000	188,279	20.00	846
Canton, Oxford Co	26,137	390,745 1,248,230 469,730	25.00	1,303
Caribou, Aroostook Co	33,000	1,248,230	15.00	4.087
China, Kennebec Co	15,000	469.730	18.60	1,423
Cumberland, Cumberland Co	51,677	684,665	13.50	1,487
Cutler, Washington Co	11,000	72,468	52.00	662
Damariscotta, Lincoln Co	35,237	407,172	20.00	1,012
Dixfield, Oxford Co	13,000	288,610	25.50	988
Dover Piscetoquis Co	$13,000 \\ 11,540$	686,682		
Dover, Piscataquis Co	59 709		20.20	1,942
Eastport, Washington Co	53,763	1,650,940	20.00	4,908
Eden, Hancock Co	65,956	3,048,507	26.00	1,946
Embden, Somerset Co	16,000	212,907	26.00	579
Fairfield, Somerset Co	30,000	1,246,275 1,824,119	14.50	3,510
Farmington, Franklin Co	13,000	1,824,119	15.00	3,207
Fryeburg, Oxford Co	16,000	796,410	10.00	1,418
Fryeburg, Oxford Co. Gardiner, Kennebec Co	77,500	3,440,575	27.00	5,491
Georgetown, Sagadahoc Co	19,284	175,790	29.00	849
Hartland, Somerset Co	77,500 19,284 20,744	3,440,575 175,790 382,285	15.00	974
Hollis, York Co	12,684	372,447	12.50	1.278
Howland, Penobscot Co	12,679	372,447 116,702	28.00	1,278 171
Lisbon, Androscoggin Co	17,509	1,824,192	13.50	3,120
Mechanic Falls, Androscoggin Co.	14,000	818,391	20.00	1,283
Milbridge, Washington Co	11,175	374,885	23.00	1,963
	10,004			
Monson, Piscataquis Co	10,664	220,888	23.80	1,237
Norridgewock, Somerset Co	58,060	548,510	30.00	1,656
Oakland, Kennebec Co	10,000	787,328	17.00	2,044
Old Orchard, York Co	13,451	626,475	16.40	877
Orono, Penobscot Co	21,972	584,497	28.00	2,790
Paris, Oxford Co	12,127	1,133,910	16.00	3,156
Patten, Penobscot Co	15,015	382,40 5 461,310	15.00	936
Phillips, Franklin Co	12,026	461,310	19.00	1,394
Phippsburg, Sagadahoc Co	19,401	345,950	19.50	1,396
Pittsfield, Somerset Co	17.181	957,515	16.50	2,503
Pittsfield, Somerset Co Poland, Androscoggin Co	$17,181 \\ 14,337$	957,515 682,956	22.00	2,472
Presque Isle, Aroostook Co	42,000	1,235,770	18.50	3,046
Richmond Sagadahoe Co	20,150	1,071,038	20.50	3,082
Richmond, Sagadahoc Co Rockport, Knox Co	17,509	1,048,015	20.00	1,484
Rumford Oxford Co	105 020	1,173,453	18.00	898
Rumford, Oxford Co. Scarborough, Cumberland Co	19 450	841,398	13.20	
Scarborough, Cumberland Co	15,452	041,098		1,794
Skowhegan, Somerset Co	35,000	3,178,060	14.10	5,068
Somerville, Lincoln Co	15,000	77,330 1,702,183	36.00	453
South Portland, Cumperland Co	30,000	1,702,183	21.00	
Topsham, Sagadahoc Co	12,904	794,659	13.00	1,394
Turner, Androscoggin Co	12,965	653,545 517,176	18.00	2,016
Union, Knox Co	24,500	517,176	19.00	1,436
Vassalboro, Kennebec Co	17,523	923,192	15.50	2.052
Waldoborough, Lincoln Co	46,131	924,031	22.00	3,505
Wiscasset, Lincoln Co	25,000	485,259	22.00	1,733
York, York Co	50,349	1,454,694	14.50	2.444
York County		30,000	1100	62,829
Tora councyments	20,000	00,000		04,020

New Hampshire.

ITS

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 Wednesday 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 Hampshire reported her funded indebtedness at \$4,169,818, con-tracted exclusively for war purposes. June 1, 1869, the total out-standing was \$3,213,962 22, against which the Treasurer reported an asset of \$77,082 89. The situation of the State debt now is as below.

WATERVILLEF. AUGUST KNAUFF, Treas.	LOANS —Interest. — — — — — — — — — — — — — — — — — — —
This city is in Kennebec County. Bonded debt Oct. 1, '97 \$240,000 Assessment about 34 actual value. Floating debt	Agricultural College 1893. 4 1913 \$135,000 Library bonds of 1891 4 J & J July 1, 1911 175,000 Do do 1893 4 J. 1913 75,000
Total debt Oct. 1, 1897. 264,200 Population 1890. 1897. 22200 Assessed valuation '974,820,000 Population 1897 (about)	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
WESTBROOK WILLIAM W. CUTFER, Mayor.	do do (overdue) 5,400 Frust funds
Westbrook is in Cumberland County, LOANS— When Due. Floating debt, notes \$30,200	Of the trust funds \$80,000 bear 6 per cent interest and \$571,- 902 12 bear 4 per cent interest, no interest being paid on the remaining \$1,915 94.
CITY BONDS- 3 ³ 4s, var., \$6,0001893 to 1900 Tax valuation, real. 2,718 625	PAR VALUE OF BONDS.—The bonds of this State are in \$500 and \$1,000 pieces.
4s., var., 41,3001897 to 1902 Tax valuation, personal.1,003,845 REFUNDING BONDS- Total valuation 18963,722,470 Assessment is abt. 65% actual val.	INTEREST is payable at the Commonwealth Bank of Boston and at State Treasurer's office.
4s, A&O, 20,000April 1, 1907 Total tax rate (per \$1,000).\$19:00 4s, J&J, 25,000Jan. 1, 1915 Population in 1890 was6,632 4s, J&J, 20,000Jan. 1, 1917 Population in 1896 (est.)8.000	TOTAL DEBT.—The net debt on June 1, 1897, after allowing for trust funds, was \$1,667,767 45. The subjoined statement shows New Hampshire's total debt on the dates named.
Bonded debt Jan. 1, '97\$129,300 INTEREST on the refunding bonds of 1907 and 1915 is payable in Boston, Mass.; on all other bonds at Portland, Me.	June 1, '97. Jan. 1, '96. June 1, '95. June 1, '94. Total funded debt\$1,586,900 \$1,740,400 \$1,894,300 \$2,036,042 Trust funds676,505 653,818 632,092 614,065
	TAGES

Years.	Valuation.	Years.	Valuation.
1906	\$259,116,800	1892	\$266,427,500
1905	not tabulated	1891	259,191,770
1994	269.683.779	1890	250,530,530
1893	274,816,342	1885	218,122,554
	ATION There is		

POPULATION OF STATE.-Since 1800 the total population has seen as follows.

326,073 | 1830 . 317,976 | 1820 . 284,574 | 1810 . 376,530 | 1860 . 346,991 | 1850 . 318,300 | 1840 . 1890 1880 244,022214,4601870 In 1870-80 increase was 28,691, or 9.01 per cent, and in 1880-90, 29, 539, or 8.51 per cent. For earlier population figures see STATE AND CITY SUPPLEMENT of April, 1895, page 13.

SAVINGS BANKS' INVESTMENTS-PRIVILEGES AND RE-STRICTIONS, — The laws in this State relating to savings banks in-vestments were remodeled by the Legislature of 1895. The actreferred to was approved on March 29, 1895, and went into effect on July 1 of the same year. It is as follows: AN ACT to regulate the investments of savings banks. Be it enacted by the Senate and House of Representatives in Genreal Court constend:

Be it enacted by the Senate and House of Representatives in Genreia Court consened: Section 1. On and after July 1, 1895, savings banks shall make in-vestments of their funds in the following classes of securities only: 1st. In notes secured by first mortgage on real estate situated in New Hampshire. 2d. In notes secured by first mortgages of real estate situated out-side of New Hampshire, which at the time is improved, occupied and productive; but not exceeding 25 per cent of the deposits shall be so invested.

by down of the interpreter of the constant of the deposite shall be so invested.
3d. In notes secured by collateral in which the bank is at liberty to invest, of at least equal value; but the amount of any 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 securities and not exceeding 25 per cent of the deposite shall be so invested.
4th. In notes secured by collateral of securities which are listed on the stock exchanges of Boston and New York, the listed price of which shall at all times be at least ten per cent of the amount of the deposite shall be so invested.
5th. In notes of individuals or corporations, with one or more in dorsers, but not exceeding five per cent of the amount of its deposite to any one person or corporation, and not exceeding the per cent of the deposite shall be so invested.
6th. In the built of the New England States.
6th. In the bould of the New England States.
6th. In the bonds or notes of this State, or of any county, city, town, precinct or district of this State, or of any county, city, town, precinct or district of this State.
8th. In the bonds or notes of the States or New York, New Jersey, Pennsylvania, Delaware, Maryolad, Ohio, Indiana, Illinois, Kentucky, Missouri, Michigan, Wisconsin, Minnesota, Iowa, Kanasa, Nebraska, North I akota, South Dakota, Colorado, California, Oregon, Montana, Wyoming and Washington, or interest-bearing obligations of any counts, shall be so invested.

but not exceeding twenty-five per cent of the deposits shall be so in-vested. 9th. In the authorized bonds, or interest-bearing obligations of any county, city, town, school district, or other municipal corporation of any of the foregoing States whose net indebtedness does not exceed 5 per cent of the last preceding valuation of the property therein for tax-tion, not issued in aid of railroads; provided, however, that the bonds or notes of any county of less than 10,000 inhabitants, or of any city, town or other municipal corporation of less than 5,000 inhabitants, of of any school district of less than 1,000 inhabitants, of any of the foregoing States or Terri ories west of the Mississippi Hiver except Minnesota shall not be authorized investments; and in the authorized

tants of any of the foregoing States whose net indebtedness does not exceed 7 per cent of the last preceding 20 per cent of the deposits shall be so invested.
The term "net indebtedness" shall be construed to denote the indebtedness of any city or town, omitting debt created for supplying the inhabitants with water, and deducting the amount of sinking funds available for the payment of municipal indebtedness.
Toth. In the bonds of any railroad 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 operating its own road, and has earned and paid regular dividends for the two years next preceding such investment; or in the bonds or notes of any railroad company, or of any railroad company so incorporated whose road is thus located; or in the bonds or notes of any 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 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 for 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 annum on its capital stock for the bonds of any said railroad; but not exceed ing twenty per cent of the deposits shall be so invested.
The the bonds of street railway corporation slocated wholly or in same by such investment growthed said capital stock on which it deposits shall be so invested.
The he bonds of street railway corporations located wholly or in part in chabitants or more, situated outside of New Hampshire, whose net indebtedness of and operating its own for any railroad swithin the meaning of this and the last preceding section.
The bonds of street railway corporations located wholy or in part in the bonds of street cala

vested. 14th. In the capital stock of any bank or trust company incorpor ted under the laws and doing business within this State, but the amaunt of such stock held by any savings bank as an investment and asocol-lateral for ioans shall not exceed one-tenth of the total capital stock k of such 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 S_t ates 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 joans shall not exceed one-tenth of the total capital stock of such national bank, and not exceeding ten per cent. of the deposits shall be so in-vested. 16th. In the stock of any railroad corporation, exclusive of street

bank, and not exceeding ten per cent. of the deposits shall be so invested.
16th. In the stock of any railroad corporation, exclusive of street railways, situated in whole or in part in New England, New York, Pennsylvania, Ohio, Indiana, Michigan, and Illinois, that has earned and paid regular dividends of at least four per cent for five years previous to such investment; but not exceeding ten per cent of its deposits shall be so invested.
17th. In the stock of any manufacturing company in the New England States that has earned and paid regular dividends of at least four per cent for five years previous to such investment; but not exceeding ten per cent of its deposits shall be so invested.
17th. In the stock of any manufacturing company in the New England States that has earned and paid regular dividends for five years previous to such investment, and whose net indebtedness does not exceed the amount of its capital stock fully paid in; but not exceeding ten per cent of the deposits shall be so invested.
18th. Any savings bank may purchase and hold land and buildings suitable and actually used by it in part for its banking rooms, the total cost of which shall not exceed 10 per cent of its deposits.
19th. Any savings bank may purchase and hold land estate acquired by foreelosure 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 laws of this State or the Commonwealth of Massachusetts, or in some authorized banking or subject to check shall be made in some authorized banking or subject to check shall be made in some authorized banking or trust company incorporated under the laws of this State or the Commonwealth of Massachusetts, or in some authorized banking or trust company incorporated under the laws of this State or the Commonwealth

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 state-ments given below, see "Additional Statements" at end of this State.

BELKNAP CO .- M. M. ROBERTSON, Treasurer. County seat is Tilton.

LOANS- When Due. COURT HOUSE BONDS 1893-4s, J&J, \$30,000....July 1, 1913 Interest payable at Nat'l Bank of the Republic, Boston, Mass. Solution 196.9,538,328 Assessed valuation '96.9,538,328 Assessment about '3 actual value. Court in 1800 mas 20, 201

BERLIN.-L. H. VEILLEUX, Treasurer. This city is in Coos County.

CLAREMONT.- Edward J. Rossiter, Treasu'r. This town is in Sullivan County.

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

STATE AND CITY SUPPLEMENT.

CONCORD.-{A. B. WOODWORTH, Mayor. J. A. COCHRAN, City Clerk.

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

County. Its water works more than take care of the interest on water bonds. LOANS- When Due. BRIDGE BONDS- When Due. 4s, J&J, \$20,000. July 1, '04 to '07 (\$5,000 due yearly.) MEMORIAL ARCH BONDS-4s, J&J, \$15,000 July, '98 to 1900 (\$5,000 due yearly.) *POLICE STATION BONDS-'*POLICE STATION BONDS-'*DUELIC ROAD BONDS-4s, J&J, \$17,000....July 1, 1904 3'2s, J&D, \$25,000...July 1, 1904 3'2s, J&D, \$25,000...July 1, 1904 3'2s, J&D, \$25,000...July 1, 1914 3'2s, J&D, \$25,000...July 1, 1904 3'2s, J&D, \$25,000...July 1, 1914 3'2s, J&D, \$25,000...July 1, 1917 WATER PRECINCT BONDS-'\$3'2s, M&X, \$20,000.Mov. 1, 1920 3'2s, M&X, \$20,000.Nov. 1, 1897 (\$10,000 due yearly.) '\$5, J&J, \$70,000.Jan., '01 to '11 (\$10,000 due yearly.) * Exempt from taxation when owned by residents of Concord.

* Exempt from taxation when owned by residents of Concord. $\ensuremath{\mathfrak{f}}$ Coupon bonds

EXPLANATORY OF BONDS.—The Penacook sewer bonds w dssued on the city's credit for the Penacook sewer district, the inter and principal being payable from a special tax on that district. T school district bonds were issued under a special act of the State Ley lature. The school districts have by their votes and by their age bound themselves to repay the city all sums expended on account the principal or interest of these bonds.

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

TOTAL DEBT.—Concord's total indebtedness over available ass on Jan. 1, 1897, was \$930,590; on Jan. 1, 1896, \$963,960.

CITY PROPERTY.—The city valued its buildings and other pr erty on January 1, 1896, at \$223,165, and besides this has wa works valued at \$548,304 which are the property of the "precinct."

ASSESSED VALUATION .- The city's assessed valuation and 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	12.00
1880	10,150,586	172,831	

POPULATION.-In 1890 population was 17,004; in 1880 it 18,843; in 1870 it was 12,241.

DOVER.- SWM. F. NASON, Mayor. WM. K. CHADWICK, Treasurer.

This city is the county seat of Strafford County.

LOANS-	Interest		Principal.	
NAME AND PURPOSE. 1		able.	When Due.	Outstand'g.
Refunding loan	4 J &	z]}.	July 1, 1898, to 1905 \$10,000 yearly.	\$80,000
City Hall bonds	4 A 8		Apr. 1, 1906 to '09 (\$12,000 due yearly (48,000
do do	4 A d	& O	Apr. 1, 1910	11.000
do do	4 A &	60	Apr. 1, 1911	. 11,000
do do	4 A 8	0 5	Apr. 1, 1912	111,000
Funding and bridge	4 J 8	& J	{July 1, '98 to '16 } { \$5,000 yearly. {	95,000
Water loan notes	44 Sem	i-an	After 13 years.*	315,922
Bonds due and not pre	sented for	r navr	nent	10 300

* Can be reduced at any time.

INTEREST on refunding loan and city hall bonds payable at Bos TOTAL DEBT,-The city's total debt and sinking funds have bee follows on the dates named:

July 1, '97. Total debt (including water debt)\$682,222 Sinking funds	Jan. 1, '97. \$694,222	Jan. 1, '96. \$710,800 33,000
Net debt	\$694,222 317,922	\$677,800 326,500

The city has assets, including water-works, to the value of \$416, ASSESSED VALUATION (about 80 per cent of actual value) tax rate have been as follows:

Assessed Valuation.-<u>Real.</u> Personal. \$5,614,558 \$3,015,167 \$ 5,724,898 2,875,576 5,667,856 3,061,121 6,828,388 2,236,769 Total per \$1 19 20 *Total.* \$8,629,725 8,600,474 8,728,977 9,065,157
 Real.

 189.7
 \$5,614,558

 1896.
 5,724,898

 1895.
 5,667,856

 1893.
 6,828,388
 18

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

by residents.

 FARMINGTON.
 This town is in Strafford County.

 Total debt June 1, 1896....\$63,728
 Tax valuation 1896....\$1,273,198

 Assets.
 16,000
 Tax rate (per \$1,000)....\$22:50

 Net debt June 1, 1896.....47,728
 Population in 1890 was......3,064

1	EDWARD H. STURTEVANT, Mayor.	
A Daniel I	FRANKLIN EDWARD H. STURTEVANT, Mayor.	
nac	Franklin is in Merrimack County.	
the	LOANS- Town Bonds- When Due. Total debt Jan. 1, '97 \$188,096 Assets	
1.)	4s, F&A, \$40,000Aug. 1, 1900 Net debt Jan. 1, 1897 180,265	
912		
922	WATER BONDS 1891- Assessment about 4 actual value.	
Refer l	4s, A&O, \$80,000Apr. 1, 1916 Tax rate (per \$1,000) 1896.\$18.00 Subject to call after Apr. 1, 1901 Population in 1890 was4,085	
897	Subject to call after Apr. 1, 1901 Population in 1890 was4,085 4s, A&O, \$12,000 Apr. 1, 1914 Population in 1896 (est.)5,135	
899	INTEREST payable at First Nat. Bank, Boston or Treasurer's office.	
905	and when the state for the same terminal and the second	
	HILLSBOROUGH COFRANK C. LIV-	
897	INGSTON, Treasurer.	
902	County seat is Nashua.	
898	LOANS When Due. Bonded debt Aug., '97 \$312,000 BUILDING BONDS-1896. Floating debt Aug., '97 \$4,74 4s, June, \$40,000June 1, 1921 Total debt Aug., '97 \$47,153 FUNDING BONDS 1894 Assets (cash)	
903	BUILDING BONDS-1896. Floating debt Aug., '97. 24,474	
908 913	4s, June, \$40,000June 1, 1921 Total debt Aug., '97 347,153 FUNDING BONDS 1894— Assets (cash)	
908	4s, J&J, \$117,000Jan. 1, 1914 Net debt Aug., 1897 278,069	
'19	Optional after Jan 1, 1904 Tax valuation 189659,233,847	
T-	REFUNDING BONDS— Population in 1890 was93,247 4s, Sept., \$35,000Sept. 1910 Population 1896 (about)97,000	
12	BUILDING BONDS-	
long	4s, March, \$120,000Mar. 1915	
1924	UILISDODO DDIDCE FIDE DDE	
and a	HILLSBORO BRIDGE FIRE PRE-	
al and	CINCTLocated in Hillsborough County.	
2700	LOANS- When Due. Interest payable in Hillsborough.	
rere	SEWER BONDS- 	
rest	WATER BONDS- Population in 1897 (est.)2,000	
rhe gis-	4s, J&J, \$45,000Jan. 1, 1917	
ents	FRANCIS A PERRY Mayor	
tof	KEENE-{FRANCIS A. PERRY, Mayor. J. P. WELLMAN, City Clerk.	
ALC: N	This is the county seat of Cheshire County.	
ank	LOANS- When Due. WATER BONDS- BAILROAD AID BONDS- 5s, J&J,\$35,000Jan. 1, 1899	
28/11/	4s, J&J, \$90,000,July 1, 1898 4s, A&O, 5,000Oct. 1, 1913	
sets	(\$15,000 yearly) to July 1,1903 4s, J&J, \$10,000,July 1,1904 (\$10,000 yearly) to Oct. 1,1914	
10.911	SEWER BONDS- 3408. 1&1. 87,000 Jan 1, 1910	
rop-	4s, J&J, \$60,000July 1, 1905 312s, J&J, 30,000Jan. 1, 1911	
iter	4s, J&J, \$60,000July 1, 1905 (\$15,000 yearly) to July 1, 1908 4s, J&J, \$10,000July 1, 1908 (\$10,000 yearly) to Jan. 1, 1913	
tax	INTEREST on all issues is payable at the City Treasury, and on the	
Uas	water 4 per cents also in Boston.	
Tax		
000.	TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined state- ment shows keene's total municipal debt and the sinking funds held by	
3.20	the city against the same on the first of Jan. for four years. 1897. 1896. 1895. 1894.	
2.00	Total bonded debt \$307 100 \$327 000 \$342 100 \$357 100	
	10000 bonded debe	
	Total bonded debt	
was		
	Net debt on January 1\$241,123 \$277,018 \$293,393 \$307,625 Waterdebt (included above)\$117,000 \$127,000 \$127,000	
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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 municipal debt, including the water debt, on the dates named. Jan. 1, '97. Jan. 1, '96. Jan. 1, '96. Jan. 1, '94. Total bonded debt.....\$1,917,250 \$1,571,250 \$1,292,000 \$1,191,000 Water debt (incl. above). 900,000 900,000 \$50,000 \$00,000

In addition to the bonded debt the city had on January 1, 1897, a floating debt of \$100,000. Cash on hand Dec. 31, 1896, \$160,863. VALUATION, TOTAL DEBT, ETC.—The assessed valuation (about 70 per cent of cash value) and the tax rate have been as follows in the years named below:

	As	sessea valualio	n.	Tax Rale
	Real.	Personal.	Total.	per \$1,000.
1897	\$25,831,832	\$4.655,114	\$30,486,946	\$20.80
1896	. 25,031,116	4,412,552	29,443,668	18.60
1890	. 19,884,300	4,206,300	24,090,650	19.10
1880			17,735,990	
		population was	43,983; in 1	880 it was
32,630; in 1870	it was 23,536	. Estimated po	pulation in 18	96, 60,000.

MEREDITH FIRE DIST .- A.S. CLOUGH, Sec.

LOANS- When Date. WATER BONDS 1893-193, J&J, \$40,000..July, 1923-'26 Interest is payable in Boston. 41

MERRIMACK CO .- WARREN ABBOTT, Treasr. County seat is Concord

LOANS-	When Due.	1
FUNDING BONDS-		Tot
5s, A&O, \$6,000	Oct. 1, 1898	Flo
4s, A&O, 10,000.Oct.1	,'99 to 1900	Tot
4s. A&O. 6.000	Det. 1, 1901	Tax
4s, A&O. 85,000	Oct. 1, 1902	Tax
(\$5,000 ann. to 1906 :	aud \$8.000	Pop
annually 1907 to 191	6).	Pop

MILFORD.-F. T. SAWYER, Treasurer.

This town is in Hillsborough County. Bonds are exempt from taxa-

This town is in Hillsborough County. Bonds are exampled to a strain the second strain term of the second strain terms of the second strain term of t

LOANS- When Due. ENGINE HOUSE-(gold)-4s, g., J&D, \$15,000 g.June 1, 1913 FINDERS FLOATING DEBT-6s, J&J, \$75,000...July 1, 1901 4s, J&D, 200,000 due yearly on June 1, 4s, J&M, \$100,000 g.May 1, '15 4s, F&A, 10,000...Aug. 1, 1990 *540,000 due yearly on June 1, 4s, F&A, 10,000...Aug. 1, 1990 *540,000 due yearly on June 1, 4s, F&A, 10,000...Aug. 1, 1990 *5, F&A, 10,000 due yearly on June 1, *5, F&A, 10,000 due yearly due yearly due yearly due yearly

TOTAL DEBT.-The city's bonded debt on January 1, 1897, \$640,0 0; floating debt \$20,350; total debt, \$660,350; sinking and eash and uncollected taxes, \$85,271; net debt, \$575,079. sinking fund

ASSESSED VALUATION .- Total assessed valuation (which is about 75 per cent of actual value), was in 1896 \$13,452,845. Total tax per \$1,000 in 1896 was \$21'80.

POPULATION in 1897 (est.) 24,000; in 1890 was 19,311.

NEWPORT.-E. C. HITCHCOCK, Town Clerk. This town is in Sullivan County.

PENACOOK .- WILLIS G. BUXTON, Treasurer. Penacook is in Merrimack County.

LOANS-		Floating debt \$2,500
WATER WORKS-		Total debt Jan. 1, 1897 72,500
41gs, M&N, \$70,000	July 1, 1922	Tax valuation 1896
Subject to call	July 1, 1907	Assessment from 2 to 4 actual val.
Bonded debt		Total tax (per \$1,000)\$22.20
INTEREST is pay	able at the offic	ce of E. H. Rollins & Sons, Concord,
NH	and the second se	

PITTSFIELD .- Pittsfield is in Merrimack County.

LO	ANS-	-Interest -	Principal.	
NAME A	ND PURPOSE.	P. Cl. Payable.	When Due. Or	utstand'g.
-7.60				\$6,500
pa		4 A & O		10,000
Para Para				47,000
al as a se				50,000
Mu for sew				57.000
B P D	1896		July 1, 1916	175,000
	Optic	onal after July		mons oca i
Porta. &	Dov. RR ref. 1893	4 J&J	Jan. 1, 1913	160,000
Water be	mds	14 J&J	Jan. 1, 1907	160,000
	1900			165,000

INTEREST is payable in Boston and Portsmouth.

TAX FREE.-None of the above bonds are taxed in the city of Portsmouth. 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, \$367,092. The city owns, in addition to the water-works and the Ports-mouth & Dover RR. stock above mentioned, real estate, including schools, etc., which is valued at \$155,700; personal property (includ-ing fire department) valued at \$51,007. The par value of the Ports mouth & Dover stock held by the city on January 1, 1897, was \$161,200; market value, \$193,440.

ASSESSED VALUATION. -Assessed valuation in 1896 of real estate and personal property was \$3,214,714 (estimated at about \$4 actual value); tax rate (per \$1,000) \$20 60.

POPULATION.-In 1890, 9,827; in 1880, 9,690; in 1870, 9,211 estimated 1897 at more than 11,000.

ROCHESTER — {S. D. FELKER, Mayor. CHAS, W. BROWN, City Clerk. Bonds are tax exempt. LOANS— When due. SEWER BONDS— 3¹28, J&J, \$124,600...Jan. 1, 1895 (\$6,500 due yearly.) WATER BONDS, 1892.— 4s, J&D, \$200,000...June 1, 1922 Bonded debt Jan. 1, 1897....\$70,717 Tax valuation 1897....\$70,717 Tax valuation 1897....\$70,717 Tax valuation 1897....\$20,000 South debt Jan. 1, 1922 (\$6,500 due yearly.) WATER BONDS, 1892.— 105,100 due yearly.) South debt Jan. 1, 197...\$20,000 Population 11 S106 (est.)...\$20,000 Population in 1890 was....\$4,638 Floating debt......\$91,17 Total debt......\$337,17

INTEREST on sewer bonds is payable at city treasury, on water bonds in Boston, Moss.

ROCKINGHAM CO.-WM. H. C. FOLLANSBY, Treasurer.

County seats are Excter and Portsmouth.
 smolten.

 Notes outstanding.......\$15,000

 Interest is payable in Boston.

 Total debt Jan. 1, 1897.

 Yange Strategies

 Net debt Jan. 1, 1897...

 Tax valuation 1897....26,038,511

 County property 1895...

 Population in 1890 was ...49,650

	When due.
COURT HOUSE BO	ND8, 1893.
4s, J&J, \$40,000	July 1. 1918
REFUNDING BONE	s, 1893.
4s, J&J, \$20,000	July 1, 1903
4s, J&J, 12,500	July 1, 1905
COUNTY BONDS-	A CONTRACT OF
48, 20,000	Oct. 1, 1901
48, 80,000	

SANDWICH.-D. D. ATWOOD, Treasurer. Sandwich is in Carroll County. Bonds are not taxable.

3:

STRAFFORD CO.-GEORGE D. NOWELL, Treas. County seat is Dover.

LOANS — When Due. FUNDING BONDS — When Due. FUNDING BONDS — Dec. 1, 1898 (\$10,000 due y'rly) to Dec. 1, 1900 4s, J&D, \$5,000 Dec. 1, 1901 4s, J&D, 70,000 g.... Dec. 1, 1911 JAIL NOTE — 4¹98, A&Q, \$25,000 ... Oct. 19, 1908

INTEREST on the 4 per cent bonds is payable at the National Bank of Redemption, Boston, Mass.

WHITEFIELD,-This village is in Coos County.

INTEREST is payable at the Whitefield Bank & Trust Co.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divisions in the State of New Hampshire which have reported an indebtedness of over \$10,000, and which are not represented among the foregoing detailed reports. We add the population at the 1890 census. Total Assessed Tax Popu-

		Debt.	Assets.	Valuat'n.	Rate.	lation.
	Location-	\$	\$	\$	\$	
	Alton, Belknap Co	20,558	3.895	596,350	23.30	1,372
	Amherst, Hillsborough Co	22,700	18,002	616.482	15:70	1,053
	Antrim, Hillsborough Co	42,835	1,011	596,455	19.00	1,248
	Ashland, Grafton Co	34.324	970	556,781	21.90	1,193
	Barrington, St afford Co	22,718	6,817	427,804	25.00	1.408
	Belmont, Belknap Co	17.818	1,386	484,326	17.00	1.142
	Bethlehem, Grafton Co	14,950	1,741	720,208	21.12	1.267
	Boscawen, Merrimack Co	75,977	1,605	596.613	20.40	1.487
	Campton, Grafton Co	18,371	7,144	367,870	20.00	982
	Carroll Co	25,333	25,126	6.107,489		18,124
	Charleston, Sullivan Co	14,498	691	887,141	20.00	
	Conway, Carroll Co	20,400	898	850.680	16.50	2,331
	Coos County	65,355	23,232	9,414,856	6.915	23,211
	Dalton, Coos Co	24.379	7,037	152,071	24.40	596
	Derry, Rockingham Co	24.032	10,354	1,145,935	19.70	2,604
	Dorchester, Grafton Co	15,877	3,880	107,560	28.00	
1	Dublin, Cheshire Co	19,315	21,936	521,461	10.40	582
	Epping, Rockingham Co	34,647	7,978	696.300	16.40	1,721
	Goffstown, Hillsborough Co.		2.309	1,203,985	13.50	
	Grafton County	25,416		17,665,516		37.317
	Hanover, Grafton Co	25,738	24,117	1.054.944	15.20	1,817
1	Harrisville, Cheshire Co	16,417	5,859	333,849	13:50	
	Henniker, Merrimack Co	14,473	2,692	676,390	19.80	1,385
	Hillsborough, Hillsbor'h Co.	54,826	7,059	1,102.058	20.90	2,120
	Hollis, Hillsborough Co		2.116	615,940	15.00	
	Jaffrey, Cheshire Co	10.867	1,720	881,112	16.00	
	Lancaster, Coös Co	94,157	9.420	1,428,930	28.00	
	Lebanon, Grafton Co		23,593	2,388,510	18.00	3,763
	Lisbon, Grafton Co		998	1,015,442	21.50	
	Littleton, Grafton Co	122.263	19,356	1,683,261	23.30	
	Meredith, Belknap Co	41;604	9,565	605,637	24.90	
	Milton, Strafford Co		52,571	585,600	19.40	
	New Boston, Hillsbor'gh Co.		1,866	590,084	15 20	
	Newcastle, Rockingham Co.,		3,641	250,322	17.20	
	Newmarket, Rockingham Co.		6,640	1,318,534	20.00	
	Newton, Rockingham Co		2,276	383,433	16.20	
	Northwood, Rock'gham Co .	12,642	3,243	496,341	18.30	1,478
	Contraction of the second seco		and the second second			

Told	al	Assessed	Tax	Popu-
Deb	t. Assets	Valuat'n:	Rate.	lation
Localion- \$	\$	\$	\$	Contract of the second
Nottingham, Rock'gham Co. 15,23	39 1,689	310,972	18.30	988
Peterborough, Hillsboro' Co. 42,13	32 6,107	1,425,172	17.00	2,507
Plaistow, Rockingham Co., 17,28	8 550	333,136	22.00	1,085
Raymond, Rockingham Co., 27,13	31 2,548	4)1,236	19.00	1.131
Rollinsford, Strafford Co 10,18	84 876	1.187.831	13.90	2,003
Salem, Rockingham Co 15,38	36 1,509	685,992	22.00	1,805
S-abrook, Rockingham Co., 10,51	14 3,717	292,960	21'20	1,672
Somersworth, Strafford Co., 192,69	99 39,826	3,072,518	19.50	6,300
Springfield, Sullivan Co 14.17	1 2,198	139,745	22.50	540
Stewartstown, Coos Co 10,2	17 1,355	377,021	18.40	1,002
Sunapee, Sullivan Co 14.5	0 1,708	442,126	16.00	900
Thornton, Grafton Co 12.58	52 7.354	177,931	28.50	632
Tilton, Belknap Co 16,62	27 3,581	801,780	17.60	1.521
Troy, Cheshire Co 10,84	10 1,910	533,184	18.80	999
Walpole, Cheshire Co 11,65	27 2,802	1,478,138	15.50	2,163
Warner, Merrimack Co 26,23	77 5,012	649,838	14.00	1,383
Wilton, Hillsborough Co 45,24	18 1,573	944,011	16.00	1,850
Winchester, Cheshire Co 27,58	33 7,480	1,262,694	15.90	2,584
Wolfeboro, Carroll Co 99.80	0 5,423	1,100,382	20.10	3,020
				C. PPERMIT

State of Vermont.

DEBT, RESOURCES, &c.

Admitted as a State (Act February	y 18	1791)	March 4, 1791
Total area of State (square miles)	-	-	9,565
State Capital	-		Montpelier
Governor (term expires Oct. 1898)	-	-	Josiah Grout
Secretary of State, (term expires Oct.	1898)) -	C. W. Brownell
Treasurer, (term expires Oct. 1898),	-	-	Henry F. Field

Legislature meets biennially in even years the first Wednesday 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:

LOANS-	In	lerest	-Princi	pal.
NAME AND PURPOSE.			When Due.	
Agricultural College Fund	6	J & D	June 1, 1910	
Floating debt Jan. 1, 1897				122,943
State school tax to be distrib'				86,899
do highway do do	5			86,899
INTEDECT is noveblo of i	the Ste	to troogur	TT	

TOTAL DEBT, ETC.—The total debt of the State on Jan. 1, 1897, not including State school 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 tollows:

		-Assessed valuation.		Tax rate
Years.	Real.	Personal.	Total.	per \$1,000
	.\$113,700,464	\$60,996,759	\$174,697,223	\$1.00
		61,700,471	173,799,755	2.20
1894	112,087,665	63,045,247	175,132,912	1.00
1893	110,787,989	65,263,376	176.051 365	2.50
1890	112,895,125	65,157,388	178,052,513	

The tax rate for 1896 was \$1.00 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 Constitution 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 Of course the purpose of the improvement must be of a public issue. 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 capital 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, &c., &c. 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 municipal 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 subscribed to a railroad com-pany, under any act of the general assembly, may issue other nego-tiable notes or bonds to pay or retire such outstanding notes or bonds.

tiable notes or bonds to pay or retire such outstanding notes or bonds. SECTION 2,775. A town having outstanding and unpaid orders, notes-bonds or coupons, issued under any act of the Legislature, for the pur-pose of the erection of public buildings, or in aid of public improve-ments, or for the payment of soldiers' bounties, may issue other negotiable notes or bonds for the purpose of retiring the outstanding orders, notes, bonds and coupons, in the same manner that it may issue 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

By Section 2776 municipal corporations other than towns have the same refunding powers granted them which are conferred upon towns by the two sections last above cited.

The only other section which we need quote is Section 2751 of Chapter 130, which names the objects for which towns may vote money. If money is appropriated for any other object, the Charter or a special statute must be looked to for the authority.

SECTION 2751.—Towns in town meetings may vote such sums of money as they judge necessary for the support of the poor; for laying out and repairing highways; for the prosecution and defense of the common rights and interests of the inhabitants, and for other necessary incidental town expenses.

POPULATION OF STATE.-According to the first census (1790) the population of Vermont was 85,425, of which 44,756 were males, 40,398 were females and 271 free colored. The total in 1800 was 154,465.

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 Companies" 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 mortgages*. We need not cite the section in full. It authorizes the investment of 70 p.c. of the 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 $_{
m r}$ elates only to obtaining and paying for insurance. Section 25 is as

relates only to obtaining and paying for insurance. Section 25 is as follows and has reference to investments on *personal security*. SECTON 25—No loans or investments on *personal security* shall be made except upon at least two approved names, not less than two of whom reside in this State or within fifty miles of the institution making 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 sincle point that is to say it matrices to

Section 26 only covers a single point, that is to say it restricts to five per cent (this read three per cent until the change in 1894) of the deposits the amount which a savings bank may invest in the lot and building for the transaction of its business; then the law of 1894 adds that a revenue may be derived from portions of the building not required for the bank's use. The next section (Section 27) covers the most important of the provisions relating to investments that are contained in the law. We give the section in full below. The separation into paragraphs and the figures in parenthesis which number and begin the paragraphs are our own, we having inserted them so that those who need to refer to or use any particular portion of the section can the more readily find the part desired. With that exception we give the section as it reads and was passed, preserving even the punctuation.

ansed, preserving even the punctuation.
SECTION 27 (as amended by the Laws of 1892)—With the foregoin g exceptions, the moneys deposited in Savings' Banks, Savings' Institutions and Trust Companies, and the income therefrom, shall be invested only as follows:

In the public funds of the United States, or public funds for the payment of principal and interest of which the faith of the United States is pledged;
In the bonds or notes of the counties, cities, towns, villages and school districts of the New England States, New York, Pennsylvania, Ohio, Michigan. Indiana, Illinois and Iowa;
In the stock of any national bank in the New England States, New York and the cities of Detroit, Chicago, St. Paul and Minneapolis; in the stock of any banking association or trust company incorporated under the authority of and located in this State;
In the municipal bonds, not issued in aid of railroads, of counties, cities and towns of the thousand or more inhabitants in the States of New Jersey, Wisconsan, Minnesota and Missouri, and in counties, cities and towns of the thousand or more inhabitants in the States of New Jersey, Wisconsan, Minnesota and Missouri, and in counties, cities or towns in the States above named, except in cities of fifty thousand or more inhabitants, where the municipal indebted-

VERMONT --- CITIES AND TOWNS,

ness of such county, city or town exceeds fise per cent of its assessed valuation, and when not issued in aid of railroads; (5.) In the school bonds and independent school district bonds of New Jersey, Wisconsin, Minnesota and Missouri, and in the school bonds and independent school district bonds of school 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 issued does not exceed five per cent of the assessed valuation of the respective cities, towns and school districts. (6.) In the public funds of any of the States named in this section; in notes with a pledge of any of the aforesaid securities, including de-posit books or deposit receipts, issued by a savings bank, savings institution or trust company or banking association located in this State as collateral, such notes not to exceed the par or market value of such security; (7.) But no savings bank, savings institution or trust company shell

of such security;
(7.) But no savings bank, savings institution or trust company shall hold, by way of investment or as security for loans, more than ten per cent of the capital stock of any one bank, nor invest more than ten per cent of its deposits, nor more than thirty-five thousand dollars, in the capital stock of any one bank; and no such investments shall be made in the capital stock of any such banks, owned or loaned upon, to 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, ic, is restricted by the next section, and we give it in full. It is as It is as follows:

SECTION 23.—No savings bank, savings institution or trust company shall loan to any one person, firm or corporation, or the individual members thereof, more than five per cent of its deposits, nor more than thirty thousand dollars; nor shall such loan on personal security exceed ten thousand dollars.

The following three sections (Sections 29, 30, 31) it is unnecessary to insert in extenso. Section 29 restricts the amount in which any 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 used 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, &c., "to the extent of "the amount of their capital stock." Section 31 forbids any officer or employee of a savings bank, etc., receiving any fee or present, etc., directly or indirectly, for any loan made or security bought, etc. The next section (32) we give in full. It confers authority upon sav-

ngs banks to make deposits on call in banks and trust companies in certain States and cities, and is as follows.

Certain States and cities, and is as follows. SECTION 32.—(As amended by Laws 1888, page 56.)—The words "trust company" in this chapter shall be construed to include savings banks and trust companies. A savings bank, savings institution or trust company may deposit on call in banks, banking associations or trust companies in this State, or in the cities of New York, Boston or Chicago, or in national banks in the cities of St. Paul, Minneapolis and Kansas City, with or without interest, as may be agreed upon, sums not exceeding in in the aggregate twenty per cent of the assets of such savings bank, savings institution or trust company. Section 33 enacts that savings banks may hold real estate acquired

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

CITIES, COUNTIES AND TOWNS IN THE STATE OF VERMONT.

BARRE.- {JOHN W. GORDON, Mayor. BURT H. WELLS, Treasurer.

This city is in Washington County

LOANS- When Due.	Bonded debt Feb. 1, '97. \$146,000
REFUNDING BONDS, 1896-	Floating debt
4s, M&N, \$15,000 May 1, 1906	Total debt Feb. 1, 1897. 172,248
4s, M&N, 15,000 May 1, 1911	
4s, M&N, 15,000 May 1, 1916	Tax valuation 1897 2,594,211
SEWER BONDS-	Assessment about 23 actual value.
4s, J&J, \$75,000July 1, 1909	Tax rate (per \$1,000) 26.70
SCHOOL BONDS-	Population in 1897 (est.)8,300
4128, J&J, \$26,000July 1, 1911	Population 18906,812
	Population 1870 1882

Redemption of Boston; on other bonds at National Bank of Barre.

BENNINGTON .- C. H. DEWEY, Treasurer.

A village in Bennington County, forming part of the town of Ben-nington.

LOANS— When Due. SEWER BONDS— 4s, J&J, \$35,000.....1900 to 1916 (\$2,000 due yearly.)' 4s, J&J, \$5,000.....Jan. 1, 1917 Total debt Jan., 1897.... \$40,000 Tax valuation 1897....2,183,820 Population in 1890 was.....3,971 Population 1897 (estimated).5,000

BENNINGTON.-{E. D. WELLING, Moderator. E. A. BUOTH, Clerk.

A shire town in Benning:on County. (See separate statement for village of Bennington.)

BRATTLEBORO .- W. H. BENCHETT, Treas'r. This town is in Windham County.

INTEREST on town-hall bonds is payable in New York; on other bonds in Brattleboro.

BURLINGTON.-{HAMILTON S. PECK, Mayor. This city is in Chittenden County.

15

LOANS-	_Interest, Principal
NAME AND PURPOSE	Plit Panable When Due Outstandla
City improvement bonds	- 4 J & J Jan, 1, 1914-15 \$40,000
(\$20	,000 due yearly.)
Water bonds	- 4 J & J Jan. 1, 1919 65.000
Refunding imp. bonds	. 4 J & J Jan. 1, 1913 20,000
do do	. 4 J & J Jan 1 1914 15000
do RR. bonds, 1891	
	Subject to call Apr. 1, 1911.
do water bon ls	. 4 J & J Jan. 1, 1906 160,000
do do	. 4 J & J Jan. 1, 1914 30,000
School bonds	. 4 A & O Apr. 1, 1913 37.000
do	. 4 J & J Jan. 1, 1914 20,000
do	. 4 A & O Oct. 1, 1915 25,000
Street improvement bonds	
do	. 4 J & J July 1, 1917 20,000

INTEREST on the refunding water bonds due in 1906 and on the refunding 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 city Treasurer. TOTAL DEBT. SINKING FUND. ETC.—The city's bonded debt on September 1, 1897, was \$612,000, of which \$255,000 was water debt; floating debt, \$60,000; total debt, \$672,000; sinking funds, \$152,458; net debt, \$519,542. The city has also a floating debt for reservoir con-struction amounting to \$5,000. This is to be paid in annual pay-ments of \$2,500 each. The sinking fund is invested in city bonds, and the interest amounting to about \$6,000. In addition 5 per cent of the taxes, amounting to about \$6,000, is annually appropriated to the sinking fund.

ASSESSED VALUATION.—The assessed valuation (about 80 per ant of actual value) and the tax rate have been as follows in the years indicated :

		-Valuation	and the second sec	Tax rate
Years.	Real.	Personal.	Total.	per \$1,000.
1896	\$	\$	\$12,762,587	\$15.00
1895			12,139,800	15.00
1894	7,129,950	3,597,703	10,727,653	
1890	6,927,963	3,217,209	10,145,172	
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 figures the popula-tion in 1896 was about 17,000.

FAIR HAVEN .- Fair Haven is in Rutland County.

	Total debt August, 1897. \$46,000
WATER BONDS-	Tax valuation 18941,095,579
4s, J&D, \$29,000	Tax rate (per \$1,000) '94 \$17.00
Subject to call after 1895.	Population 18902.791
Floating debt\$17,000	Population 18802.211

UDLOW .- FRANK A. WALKER, CIERk.

This village is in Windsor County. When Due.

LOANS-Sewer Bonns-4s, A&O, \$9,000.... Apr. 1, 1905 Subject to call after Apr. 1, 1897 WATER BONNS-4s, J&J, \$10,000....Jan. 1, 1910 Subject to call after Apr.

WATER BONDS-s, J&J, \$10,000 ... Jan. 1, 1910 Subject to call after 1900 s, J&J, \$15,000 ... Jan. 1, 1915 Subject to call after Jan. 1, 1905

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

MIDDLEBURY .- CHAS. E. PINNEY, Treasurer.

Middlebury town, including the village of the same name, is situated in Addison County.

MONTPELIER.--{GEORGE H. GUERNSEY, Mayor. T. R. MERRILL, Treasurer.

IMONTPELTER. — {T. R. MERRILL, Treasurer.The city is situated in Washington County. On March 5, 1895, the
town, village and school district were consolidated under a city charter.LOANS — When Duc.RAILROAD ADD BONDS—Ra, J&J, \$40,000....Jan. 1, 1911(Subject to call after Jan. 1, 1896).WATER BONDS—4s, J&J, \$16,000....Juj 1, 1904(Subject to call.)4s, J&J, \$17,000....Apr. 1, 19174s, J&J, \$17,000....19174s, J&J, \$17,000....19174s, J&J, \$15,000....1917INTEREST on the \$30,000 water loan is payable at Montpelier
National Bank and upon the other loans at the Treasurer's office.

MORRISVILLE.-F. G. FLEETWOOD, Treasurer.

INTEREST on the bonds is payable at the National Bank of Redemption, Boston.

NEWPORT.-H. S. Root, Treasurer.

This village is in Orleans County.

INTEREST is payable at the Third National Bank, Boston.

VILLAGE. When Due. 1921

000

NORTHFIELD.-C. H. RICHMOND, Clerk.

This village is in Washington County.

LOANS- When Due: ELECTRIC PLANT BONDS-4s, J&D, \$35,000....June 1, 1917 (\$5,000 subject to call after 7 yrs., and \$20,000 after 10 years.) Hondride Control Contr

PROCTOR .- J. D. ANDREWS, Mayor.

This village is in Rutland County.

INTEREST is payable at Village Treasurer's office.

RANDOLPH.-W. H. DU BOIS, Treasurer.

This village is in Orange County. LOANS — When Due. Total debt Jan. 1, 1897... \$21,000 WATER SUPPLY BONDS, 1887— 4s, J&J, \$21,000....July 1, 1907 Subject to call at any time. Population in 1890 was.....1,57 Int'st payable at Treasurer's office. Population in 1880 was.....1,06

RUTLAND.-

This city is in a town and a county of the same name.

LOANS- When due.	WATER DEBT-
GENERAL DEBT-	5s,\$13,500*Jan., 1
4s, J&J, \$25,000June, 1926	5s, 17,000* July, 1
4g, M&N, 100,000* May, 1924	4g, M&N, 50,000* May, 1
4g, M&N, 50,000* Nov., 1924	4g, M&N, 65,000*Nov., 1
SCHOOL DEBT-	4s, 2,000Nov., 1
5s, \$8,000* 1897 to 1900	Bonded debt Jan. 1, '97. \$508.
(\$2,000 due yearly in Dec.)	Floating debt 58.
4s, \$3,000*	Total debt 566.
(\$1,000 due yearly in Nov.)	Sinking fund, etc 83.
4s, \$40,000*1904 to 1919	Net debt, Jan. 1, 1897 482,
(\$10,000 due every 5 yrs. in Nov.)	Total valuation 1896 8,586,
4s, \$30,000* May, 1925	Total tax rate (per \$1,000).\$1
4s, 5,000Nov., 1925	Population in 1890 was 8,
SEWER DEBT-	Population in 1880 was 7.
4g, M&N, \$25,000* Nov., 1924	Population in 1896 (est.) 14.
4g, M&N, 75,000*May 1, 1926	
	All and the second second second second second

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 a part of the town domain.

LOA	NS-				st.	Princip	
NAME AN	D PURP	OSE. I	P. Ot.	Pay	jable.	When Due.	
Town-Ref	funding	bonds.	312	J	& J	§ \$5,000 yearly on July 1.	\$55,000
do	do	1897	4			\$5,000 due y'rly	36,000
Village-W	ater bo	nds '90	4	A	& 0	§ Oct.1,'97,to1909 § \$5,000 yearly.	65,000
do .	do	'92	4	J	& D	Dec. 1, '97-1907 \$5,000 yearly.	73,000
do	do	'94		A	& 0	Ammil T	41,000

PAR VALUE.-The Village 4s are for \$500 and \$1,000 each.

INTEREST is payable at Boston at the National Bank of Redemp-

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, \$25,000.

same date, \$20,000. ASSESSED VALUATION.—Town's assessed valuation (same as actual value) in 1896 was. \$4,188,515; tax rate (per \$1,000) \$22:50. 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 1895-96 cash water receipts were \$14,951; operating expenses, \$4,698. POPULATION.—In 1890 was 7,771; in 1897 (estimated), 8,000.

VERGENNES.--{ISAAC H. SMITH. Mayor. THOMAS MACK, Treasurer.

This city is situated in Addison Co	ounty.				
LOANS— When Due.	Total debt Mar. 15, 1897. \$64,500				
WATER BONDS-	Tax valuation, 1895 800,000				
	Assessment about 34 actual value.				
4s. Sept. 1, 20,000Sept. 1, 1914	Tax rate (per \$1,000)(?) 13.50				
Floating debt \$18,500	Population in 1890 was1,773				
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.

LOANS — When Due. Tax valuation, personal. \$150 000 4s, J&J, \$50,000...Jan. 1, 1900-22 (Subject to call after 1900.) Total tax rate (per \$1,000)..\$1'20 Total debt Jan. 1, 1897...\$50,000 Population in 1897 (est.)....1,900 Tax valuation, real..... 920,000 Population in 1890 was1,758

State of Massachusetts.

DEBT, RESOURCES, ETC.

Admitted as a State - - -One of Original Thirteen 8.315 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,

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.

and sessions are not limited as to length of time.

-Interest.	Principal.
P. Ct. Payable.	When Due. Outstand'a.
Slog M & N	Nov. 1, 1923 \$500,000
Slog M & N	Nov. 1, 1923 4,000,000
3 a M & N	Nov. 1, 1923 500,000
2 M & S	Sept. 1, 1918 830,000
So MAS	Sept. 1, 1918 55,000
Sg M& S	Sept. 1, 1920 55,000 Sept. 1, 1921 95,000
3 MAS	Sept. 1, 1922 100,000
Se MAS	Sept. 1, 1922 100,000 Sept. 1, 1923 110,000
2 MARS	Sept. 1, 1925 150,000
og moo	100 000
5 m T & T	Jan. 1, 1900 £743,600
Slog F & A	Aug. 1, 1913 \$5,000,000
	Apr. 1, 1920 1,300,000
	1937 100,000
0 2	600,000
Slog M & N	Nov. 1, 1925 10,000
	Nov. 1, 1925 300,000
310 g A & O	Apr. 1, 1924 700,000
SlogA & O	Apr. 1, 1915 300,000
025440	25,000
30 M& S	Jan. 1, 1930 5,830,000
3g M&S	Mch. 1, 1935 500,000
	380,000
312 g J & J	Jan. 1, 1934 1,800,000
319 g J & J	July 1, 1936 2,500,000
312	1927 700,000
	1,800,000
3g J & J	July 1, 1901 935,000
312 g J & J	July 1, 1901 1,400,000
3g A& 0	Apr. 1, 1909 2,500,000
3g A& 0	Apr. 1, 1915 550,000
312g A & O	Apr. 1, 1916 625,000
312g J & J	July 1, 1935 7,000,000
312g J & J	July 1, 1935 6,000,000
	370.000
	500,000
	150,000
	bonds are in \$500 and.
	3 ¹ 2g J & J 3 ¹ 2g J & J

are in \$500 and BONDS. \$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 statement shows Massachusetts's total funded debt and the sinking fund held by the State against the same on the dates indicated.

Total funded debt Sinking funds, etc	$\begin{array}{c} July 25, '97. \\ \dots \$51, 961, 729 \\ \dots 14, 308, 040 \end{array}$	$\begin{array}{c} Jan. \ 1, \ 97. \\ \$40, 636, 729 \\ 13, 458, 574 \end{array}$	$\begin{array}{c} Jan.1,'96.\\ \$29,675,229\\ 13,089,874 \end{array}$
Net debt,	\$37,653,689	\$27,178,155	\$16,585,355
ASSESSED VALU	JATIONThe St	ate's assessed valu	nation has been

as follows :			
Years.	Real Estate.	Personal Property.	Total.
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

POPULATION OF STATE.—Massachusetts has the largest popula-tion of any of the New England States. In 1790 numbers were 378,-787 and in 1800 422,845; in the next fifty years the increase was to

194,514, and th	e 1890 Census	snowed a total o	1 2,238,943.	
1895 2.4	95,345 1870.	1,457,351	1830	610,408
		1,231,060		523,159
		994,514		472,040
1,7	83,085 1840.	737,699	100.00000000	

DEBT LIMITATIONS,—There seems to be no provision in the Con-Stitution of Massachusetts limiting the power of the Legislature to create State indebtedness, or limiting its power to authorize municipal ndebtedness. Statutes general and special have, however, been passed on this subject with respect to Cities and Towns. First among these Statutes needing mention we have Chapter 29 of

the Revised or "Public Statutes." The important sections to be cited 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

SECTION 2-Provides (as a preliminary for determining whether the limitation fixed by Section 4 has been reached by any municipality) that the water debt and the sinking funds shall be deducted from the total debt.

SECTION 3-Provides that the first 17 sections of chapter 29 shall not apply to debts incurred in aid of railroads, to water scrip issued under special statutes, or to indebtedness for a fire district.

Section statutes, or to indeclements for a fire district. SECTION 4—Provides that no city or town except as provided in the following section shall become indebted in an amount which exceeds 3 per cent on the last preceding valuation. SECTION 5—Provides that cities and towns which were indebted on the 13th day of June, 1875, to an amount not less than 2 per cent on valuation for that year may "increase such indebtedness to the extent "of an additional one per cent on that valuation and no more." SECTION 6—Provides that cities for "may be reducing up to increase and the section of the extent of the section of the section

SECTION 6—Provides that cities, &c., "may by *ordinary* role incur debts for tempory loans" in anticipation of the year's taxes and of the year's taxes next ensuing. SECTION 7—Provides that other debts than those referred to in section 6 shall be incurred only by a vote of two-thirds of the voters present at a town meeting, of two-thirds of all the members of each branch of the city council, and approved by the Mayor; or if the 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; in constructing sewers within 20 years; all other debts within 10 years.

SECTIONS 9 to 17 inclusive, contain interesting provisions relating to sinking funds and other allied matters.

SECTION 13—Provides that any city which at a meeting of its voters has accepted by a two-thirds vote any act to supply said city with water, may by a vote of a majority of the members of each branch of the city council contract debts and issue bonds for the purpose.

SECTION 19-Provides that towns, &c., shall not increase their debt by subscriptions in aid of railroads beyond 3 per cent of valuation; but the limitation of this section shall not apply to temporary loans men-tioned in Section 6. by sul

SECTIONS 20 to 23, which are the final ones of Chapter 29, have no reference to the subject we are discussing and need not be cited.

As the reader has seen, the foregoing (Section 4, Chapter 29) fixes the general debt limitation for cities and towns at 3 per cent.

This general limitation was lowered by a later law. The provision is found in Chapter 312, Section 2 of the "Public Statutes," which provision reduces the general debt limitation from 3 per cent to 213 per cent on the average valuation for the preceding three years. Worcester, Lynn, Gloucester and Brockton are in the same Section exempted from the operation of the Section until January 1, 1889-later than 1889 the only exemptions we find in the Statutes are special in their purpose, not general.

The temporary loans provision, as it appears above in Section 6 (Chapter 29), is also changed by Section 4, Chapter 312, by omitting "and of the year next ensuing;" so that at present cities and towns by ordinary vot- can incur debts for temporary loans in anticipation of the taxes of the year only in which such debts are incurred.

The foregoing statements cover all the material facts general in their application passed with respect to debt limitation. In addition to these General Provisions there are various Special Laws which contain exceptions to the general law as to debt limitation, which apply to Boston, Cambridge, Lynn, Newburyport, Waltham, Worcester, &c., &c.

SAVINGS BANK INVESTMENTS-POWERS AND RESTRIC-TIONS,-The provisions regulating the investments and loans of savings banks and institutions for savings in Massachusetts are con-tained in Section 21, Chapter 317, acts of 1894, and amendments thereof.

All the provisions referred to above as contained in section 21, Chapter 317, Acts of 1894, have been compiled by the Commis-sioners of Savings Banks, and we cannot do better than to give their compilation, which we do below in full.

Massachusetts savings bank deposits and the income derived therefrom shall be invested only in manner following, to-wit:

The second set of save of the second set of the set of the second set of the set of

tion of property therein for the assessment of taxes. **Railroad Bonds and Notes.** — Aggregate of Insestments Unlimited First mortgage bonds of any railroad company incorporated under the authority of any of the New England 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 dividends for the two years next preceding such investment; or in the first mortgage bonds, guaranteed by such railroad company, of any railroad company so in-corporated whose road is thus located. — First mortgage bonds of any railroad company incorporated under the authority of any of the New England States and whose road is lo-cated wholly or in part in the same, and has earned and paid regular div-idends for the two years next preceding such investment on allits issues of capital stock, notwithstanding the road of such company may be leased to some other railroad company. The term " net indebiedness" used of city town or district in any "The term " net indebiedness" used of city town or district in any

* The term " net indebtedness" used of city, town or district in any statute limiting or regulating the investment of the deposits in savings banks and trust companies, or other like funds, shall be construed to denote the indebtedness of such city, town or district omitting the debt created for supplying the inhabitants with water, and deducting the amount of sinking funds available for the payment of such indebted-ness

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Bank Stock.-Thirty-five per cent of deposits, both as loans and arestments.-Stock of any bank incorporated under the authority of this

incestments.-Stock of any bank incorport

States. States. Stock of any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within this Com-monwealth, as provided for in chapter four hundred thirteeen of the acts of the year eighteen hundred eighty-eight, or of those trust com-panies, or safe deposit and trust companies, incorporated as such by 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 fourteen of said chapter four hundred thirteen. *Holdings, by way of investment or as security for loans, in the slock of any one bank, trust company, or safe deposil and trust company not to exceed three per cent of deposils nor more than \$100,000, nor an amount exceeding one-quarter of the capital slock thereor. Real Estate for Banking Purposes.—Five per cent of deposits*

Real Estate for Banking Purposes.-Five per cent of deposits but not exceeding \$200,000.-For the purpose of a site and the erection or preparation of a suitable building for the convenient transaction of its business.

Real Estate by Foreclosure.—May hold real estate acquired by foreclosure or otherwise; same to be sold within five years after the title is vested 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 read

Loans on Real Estate.—Seventy per cent of whole amount of deposits.—First mortgages on real estate situated in this Common-wealth, to an amount not exceeding sixty per cent of the valuation thereof, no loan to be made except upon report of not less than two members of the board of investment, who shall certify to the value of the premises to be mortgaged, such report to be filed and preserved with the records of the corporation.

with the records of the corporation. Loans on Personal Scenrity.—Thirly-three and one-third per cent of deposits and income. Bonds or other personal sccurfices, payable and to be paid at a time not exceeding one year, with at least two surcties, if principal and surcties are all citizens of and resident in this Commonwealth, provided that the total liabilities to any such corpora-tion of any person, partnership, company or corporation for money borrowed upon personal security, including in the liabilities of a part-nership or company the liabilities of the several members thereot, shall at no time exceed five per cent of such deposits and income. Loans on Hailroad Stock.—Aggregate of investments unlimited. —Notes of citizens of this Commonwealth, with pledge as collateral of the stock of any railroad company incorporated under the authority of any of the New England 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 dividends of not less than five per cent per annum on all issues of its capital stock 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 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 Rail-road Corporation; of the Boston & Providence Railroad Company; of the Connecticut River Railroad Company, and of the Old Colony Rail-road 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 within the meaning of this section. Loans on Public Funds-Aggregate of Investments Unlimited-

Street railway companies shall not be considered railroad companies within the meaning of this section. Loans on Public Funds—Aggregate of Investments Unlimited— Notes of any citizen of this Common wealth, with pledge of the bonds of the United States; any of the New England States; State of New York; bonds or notes of any city, county or town of this Commonwealth; bonds or notes of any city of the States of Maine, New Hampshire, Ver-mont, Rhode Island or Connecticut whose net indebtedness* does not exceed five per cent of the last preceding valuation of property therein for the assessment of taxes; bonds or notes of any county or town thereof whose net indebtedness* does not exceed three per cent of such valuation. Loans not to exceed the par value of the securities pledged. Motes of any city of the States of Pennsylvania, Ohio, Michigan, Indiana, Illi-nois, Wisconsin, Iowa, Minnesota, Missouri and of 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 at matur-ity bonds which have been issued for other than municipal purposes, but investment more than 30,000 inhabitants, as established by the last national or State census, whose net indebtedness* does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes. Loans not lo exceed eighty per cent of the market value of the securities pledged.

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Great Falls & Conway Railroad. Joans not to exceed the par value of the securities pledged. Loans not the exceed the par value of the securities pledged. Loans on Bank Stock. -Thirly-fine per cent of deposits both as loans and investments.-Notes of any citizen of this Commonwealth, with a pledge as collateral of the stock of any bank incorporated by this commonwealth, or the stock of any particular the laws of and doing the New England States; or the stock of any trust company, or safe deposit and trust company, incorporated under the laws of and doing the New England States; or the stock of any trust companies, in-or of those trust companies, or safe deposit and trust companies, in-or of those trust companies, or safe deposit and trust companies, in-or of those trust companies, or safe deposit and trust companies, in-corporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters re-reter and fourteen of said chapter four hundred of the slock pledged, and not exceeding the par value thereof. The slock pledged, and not exceeding the par value thereof. The slock pledged, and not exceeding the par value thereof. The slock pledged, and not exceeding the posit and trust company, not for say one bank, trust company, or safe deposit and trust company, not for the slock of depositors in the corporation, but not exceeding on-ceed three per cent of deposits, nor more than \$100,000, nor an amount ceeding one-quarter of the capital stock thereof. Loans to depositors as collateral security. Loans to depositor as collateral security. Meposits in Banks.-Aggregate of Investments Unlimited.-May deposit sums of money, on cal, in any bank incorporated under the laws of this Commonwealth, or in any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within trust company, incorporated under the laws of and doing business within

this Commonwealth, as provided for in chapter four hundred thir-teen of the acts of the year eighteen hundred eighty-eight, or in those trust companies, or safe deposit and trust companies, incorporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide the same security as prescribed in sections thirteen and four-teen of said chapter four hundred thirteen, to an amount not exceed-ing five per cent of total deposits in any one such bank or company, but such deposits shall not exceed in amount twenty-live per cent of the capital stock and surplus of such depositary.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF MASSACHUSETTS.

NOTE.—For places not given in alphabetical order among the following statements, see "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 :

	Aggre	gate	
Year. 1896	Valuation.	Net Debt.	Percentage.
1896	\$2,622,520,278	\$104,702,875	3.9
1895		98,511,920	3.8
1894	2,471,521,505	87.786.918	3.2
1893	2,428,339,029	80.125.652	3.2
1892	2,333,025,090	76,483,323	3.2
1891	2,245,042,273	73,066,660	3.2
1890	2,154,134,626	70,742,786	3.2
1885	1.782.349.143	63,306,213	3.5
1880		68,512,929	4.3
1875		71,784,006	3.8
1871		39,421,298	2.6

ABINGTON.-G. R. FARRAR, Treasurer.

This town is in Plymouth County.

LOANS- When Due. WATER LOAN-4s, May, \$95,000....May 1, 1898 (\$5,000 due yearly) to May 1, 1916 4s, Jan., \$19,000....Jan. 1, 1898 \$1,000 due yearly) to Jan. 1, 1918 4s, M&N, \$3,000....May 1, 1926 4s, May, 11,0001917 to '25 Total debt Feb. 1, 1897...\$171,700

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

ADAMS.__This town is in Berkshire County.

LOANS-	Am't Outst'g	Tax valuation 1896\$4,	098,315
School houses	\$33,800	Total tax (per \$1,000)	21.00
Cemeteries	5,500	Population in 1895 was	7,837
		Population in 1890 was	9,213
Library building,	40,000		
* Bonds loaned Ad	lams Fire Distr	iet.	

AGAWAM.-J. W. HASTINGS, Treasurer.

Agawam is in Hampden County. Agawam is in Hampden County. LOANS- When Due. [Si TOWN NOTES FOR SCHOOLS, N. ROADS, BRIDGES-GS, March, \$2,000..., June 1, 1914 T 4s, J & D, 25,000..., June 1, 1914 T (\$1,000 due yearly on June 1.) Total debt Jan. 1, 1897. \$41,000 P INTEREST on potes due in 1914 is

inking fund	\$2,702
et debt Jan. 1, 1897	38,298
ax valuation, real	1.145.640
ax valuation, personal	171,341
otal valuation 1896	
roperty assessed at ac	tual value.
ax (per \$1,000)	\$16.00
opulation in 1895 was	2,408
opulation 1890 was	2,352
opulation 1880 was	2,216
and in Destant on th	and the second s

INTEREST on notes due in 1914 is paid in Boston; on those due on demand at Agawam; on all others at Springfield.

AMESBURY.-F. W. MERRILL, Treasurer.

Amesbury township is in Essex County.

Amesoury township is in Essex County.LOANS-When Due.FUNDING BONDS:Net debt Jan. 1, 1897.....\$96,5004s, J&d, 571,000...Apr. 1, 1900Tax valuation, real.....3,992,937<math>4s, J&d, 571,000...Apr. 1, 1900Total valuation, personal.1,032,260<math>4s, J&d, 571,000.....1902-1912Total valuation, 1896...5,025,197<math>525,000 in 1902, \$23,000 in 1907,Assessment about 45 actual value.525,000 in 1912).Total valuation in 1895 was..9,984Sink, fund assets Jan. 1,'97 54,500

AMHERST.-H. EDWARDS, Treasurer.

This town is in Hampshire County.

I	This town is in frampshile Count,	· · · · · · · · · · · · · · · · · · ·
l		Total debt Aug. 1, 1897\$108,700
1	RAILROAD BONDS-	Total valuation 18973,107,389
١	4128, J&J, \$13,000Nov. 7, 1901	Assessment about actual value.
	3 ¹ ₂₈ , J&D, 9,000June 1, 1898	Total tax (per \$1,000)'97. \$15.50
l	TOWN HALL BONDS-	Population in 1895 was 4,794
	4s. J&J, \$50,000Jan. 1, 1900	Population in 1890 was 4,512
	OTHER LOANS-	second day that have design with some to compare the

4348, J&J, \$36,700.....July 1, 1898

ANDOVER.-GEO. A. PARKER, Treasurer.

This town is in Essex County

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A HIG UO II M A	o m moore oo childy i		
LOANS-	- When Due.	Bonded debt Jan. 1, 1897.	
WATER BOY	NDS-	Floating debt	\$19,500
		Total debt	
\$5,000 due y	early) to Nov. 1, 1918	Sinking fund	4.845
s, M&N, \$15	,000Nov. 1, 1919	Net debt Aug. 1, 1897	174,654
s, J&D, 10	,000June 1, 1922	Tax valuation 18974	.727.611
s, J&D, 10	0,000June 1, 1923	Real valuation (est.)6	
		Tax rate (per \$1,000)	\$15.00
8, 5	,000	Population in 1895 was	6,148
INTEREST	r is payable at the Nat	. Bank of Commonwealth,	Boston.

ATHOL.—SAMUEL LEE, Treasurer. This town is situated in Worcester County. r County. Sewer Loan (outside debt limit.) 4s, J&J, \$50,000....July 1, 1924 ENGINE HOUSE— 4¹28, A&O, \$7,500....Oct. 1, 1898 (\$1,500 due yearly) to Oct. 1, 1902 4s, A&O, \$12,150....Oct. 1, 1898 (\$1,350 due y 'ly) to Oct. ..., 1906 Total debt Feb. 1, 1897...\$162,600 Tax rate (per M) '97...\$162,600 Tax rate (per M) '97...\$17:20 Population in 1895 was...., 7,360 Population in 1890 was.....6,319

This town is situated in Worcester County. LOANS-OLD DERT-4:ss, J&J, \$33,000....0et. 1, 1897 (Part due yearly) to Oct. 1, 1897 (\$1,500 d \$3'ts, A&O, \$23,000....0et. 1, 1897 (\$1,500 d \$3'ts, A&O, \$38,500....0et. 1, 1897 (\$1,500 d \$3'ts, A&O, \$2,400...0et. 1, 1897 (\$1,500 d \$3'ts, A&O, \$2,400...0et. 1, 1898 (\$1,200 due yearly) to Oct. 1, 1898 (\$1,500 due yearly) to Oct. 1, 1898 (\$1,200 due yearly) to Oct. 1, 1898 (\$1,500 due yearly) to Oct. 1, 1898 (\$1,200 due yearly) to Oct. 1, 1898 (\$1,500 due yearly) to Oct. 1, 1995 The sewer loan is held by the sinking fund. (\$1,500 due yearly) to Oct. 1, 1995

INTEREST is payable in Boston, Worcester, Greenfield and Athol.

ATTLEBOROUGH.-J. T. BATES, Treasurer.

Attleborough, which is in Bristol County, was divided July 30, 1887 and the outstanding bonded debt of \$100,000 was apportioned \$62,930 to Attleborough and \$27,802 to North Attleborough, which see. .0

LOANS -	When Due.	Bonded debt Aug. 1, '97 \$315,000
TOWN BONDS-		Floating debt 65,000
4s, J&J, \$50,000	Jan. 1, 1906	Total debt Aug. 1, 1897 380,000
WATER BONDS-		Sinking fund assets 48,575
78, J&J. \$40,000	.Jan. 1, 1904	Net debt Aug. 1, 1897 331,425
4s, A&O, 20,000	Oct. 1, 1902	Water debt (incl. above). 265,000
4s, A&O, 20,000	Oct. 1, 1912	Water deot sinking fund
48. M&S. 12,000	Sept. 1, 1915	(incl. above)
4s, J&J, 20.000	.Jan. 1, 1919	Tax valuation, real3,912,710
4s, J&J, 18,000	.Jan. 1, 1921	Tax valuation, personal. 990,431
	Oct. 1, 1922	Total valuation, 18964,903,141
	July 1, 1923	Total tax per \$1,000 '96. \$21.00
	.July 1, 1924	Population in 1895 was8,287
4s. J&J. 25,000	July 1, 1926	Population in 1890 was 7,577
4s, J&J, 10,000	July 1, 1927	Population in 1880 was11,119

AYER.-E. D. STONE, Treasurer.

This town is situated in Middlesex County.

BELMONT .- W. L. CHENERY, Treasurer. This town is in Middlesex County.

This town is in Middlesex County. LOANS — When Due. REFUNNG AND SCHOOL HOUSE-4'95, A&O, \$10,000...Oct. 1, 1898 (\$2,500 due yearly) to Oct. 1, 1891 SCHOOL HOUSE AND ST. BONDS-4'95, A&O, \$5,000...Oct. 1, 1897 (\$1,000 due yearly) to Oct. 1, 1897 (\$1,000 due yearly) to Mch. 1, 1898 (\$1,000 due yearly) to Mch. 1, 1898 (\$1,000 due yearly) to Mch. 1, 1898 (\$1,000 due yearly) to Dec. 1, 1897 (\$1,350 due yearly) to Dec. 1, 1897 (\$1,350 due yearly) to Dec. 1, 1902 48, J&D, \$40,000...June 1, 1897 (\$1,350 due yearly) to Dec. 1, 1902 48, J&D, \$40,000...June 1, 1917 Stweet LOANS — 48, J&D, \$43,000...June 1, 1923 48, J&D, \$43,000...June 1, 1937 STREET & FIRE DET, LOANS – 48, J&D, \$43,000...June 1, 1898 (\$500 y'rly to 1905,\$300 in 1906.) WATER LOANS — 48, F&A, \$17,500...Aug. 1, 1898 (\$1,750 due y'rly) to Ang. 1, 1897 [\$1,750 due y'rly) to Ang. 1, 1907 DEDUCCHIDE

BERKSHIRE CO.-GEO. H. TUCKER, Treas. County seat is Pittsfield.

 LOANS
 When Due.
 3128, J&D, \$5,000.... On demand

 HOUSE OF CORRECTION
 OLD COUNTY DEBT, FUNDED

 4s, J&D, \$60,000.... On demand
 DLD COUNTY DEBT, FUNDED

 Max J&D, \$60,000.... Nov. I. 1903
 Interest parable at Pittsfield.

 NEW COUNTY BUILDING DEBT Total debt Sept. I. '97.

 4s, J&D, 10,000... Nov. I. 1903
 Cash in treas. Jan. 1/97

 4s, J&D, 10,000... Dec. 31, 1897
 Tax valuation 1896...51,174,990

 4s, J&D, 10,000... Dec. 31, 1900
 Population in 1890 was...81,108

 4s, J&D, 10,000... Dec. 31, 1900
 The county argument valued at \$529,150,96
 The county owns property valued at \$538,150 86.

BEVERLY.- }F. W. CRESSY, Mayor. C. F. LEE, Treasurer. This town is in Essex County.

A AACID BOF IT AS ANY AND ADAUTOR OF DAALE			and the second
LOANS-		- Prin	
NAME AND PURPOSE.	P.Ct. Payal	ble. When Duc.	Outstand'g.
Town bonds	4 J &	J July 1, 1911	\$793,000
Town notes	.5 & 6 Vario	us Various	28,700
Sewer bonds	. 4 J &	J \$4,000 y'rly	40,000
Water bonds	4 F &	A Feb. 1, 1917	150,000
Temporary loans		Various	75,000
INTEREST is payable in B	oston by the	First National J	Bank.

ASSESSED VALUATION in 1896 was: Real estate, \$10,940,700; personal property, \$3,231,800; total, \$14,172,500; total tax inte (per \$1,000), \$14:80.

POPULATION,-Population in 1895 was 11,802; in 1890 was 10,821; in 1880 was 8.456; in 1870 was 6.507.

however, receives all the county income, pays all the county expenses owns the county buildings, and is responsible for the county 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 city.

debt are included in the following fi	nancial report for thi	s city.
LOANS- When Due.	LOANS-	When Due.
BRIDGE BONDS-	LOANS- SCHOOL HOUSES &	SITES-
4s, A&O, \$160,000Oct. 1, 1911	48, A&O, \$500,000	Apr. 1, 1911
4s, J&J, 90,000Jan. 1, 1912 3 ¹ ₂ s, A&O, 250,000Oct. 1, 1917	48, A&O, 250,000.	Jan 1 1914
3128,J&J, 500,000Ju'y 1, 1937	4s, J&J, 500,000	July 1, 1926
4s, A&O, 10,000Oct. 1, 1934	4s, J&J. 150,000	July 1, 1927
4s, A&O, 10,000Oct. 1, 1935 4s, 30,000July 1, 1936	4s, A&O, 250,000 4s, J&J, 300,000 4s, J&J, 500,000 4s, J&J, 150,000 4s, J&J, 500,000 SEWERAGE BONDS 6s A FOR 20000	July 1, 1935
GENERAL TEN YEAR LOAN-	6s, A&O, \$30,000	Oct. 1, 1897
4s, J&J, \$1,185,000Jan. 1, 1899 HIGHWAYS-	5s, A&O, 145,000	Oct. 1, 1897 Oct. 1, 1897
HIGHWAYS-	5s, A&O, 32,000	Apr. 1, 1899
4s, J&D, \$50,000June 1, 1901 4s, A&O, 25,800Apr. 1, 1902	5s, A&O, 17,000 5s, A&O, 18,000	Apr. 1, 1899 Apr. 1, 1900 Oct. 1, 1900
4s. J&J. 31,000July 1, 1912	48, A&O, 100,000	Oct. 1, 1897
48, A&O, 243,200Oct. 1, 1912	4s, A&O, 100,000	Oct. 1, 1898
4s, J&J, 150,000Jan. 1, 1913	4s, J&J,1,000,000	Jan. 1, 1899
4s, J&J, 350,000July 1, 1913 4s, A&O, 150,000Oct. 1, 1913	4s, A&O,1,250,000. 4s, J&J, 24,000	
4s, A&O, 500,000Apr. 1, 1914	4s, A&O, 5,000	Apr. 1, 1901
4s L&I 500.000 July 1 1915	4s, A&O, 10,000	Jan. 1, 1901 Apr. 1, 1901 Jan. 1, 1902 Apr. 1, 1902 Jan. 1, 1903 Jan. 1, 1903 Oct. 1, 1903 Oct. 1, 1903 Jan. 1, 1904
4s, J&J, 150,000 July 1, 1916 4s,700,000 July 1, 1916 3l2s, J&J, 500,000 July 1, 1917 4s, J&J, 150,000 July 1, 1917	48, J&J, 8,000	Jan. 1, 1902
4s, 700,000July 1, 1916 3 ¹ 2s, J&J, 500,000Jan. 1, 1917	4s, A&O, 317,000 4s, A&O, 627,500	Oet 1 1902
4s, J&J, 150,000July 1, 1917	4s, A&O, 22,500	Jan. 1, 1903
LIBRARY DONDS-	4s, A&O, 500,000	Apr. 1, 1903
4s, J&J, \$297,000July 1, 1900 4s, A&O, 14,000Oct., 1900	4s, A&O, 251,000 4s, J&J, 500,000	Jan. 1, 1903
4s, A&O, 189,000Jan. 1, 1901	4s, J&J, 500,000 4s, J&J, 97,000	
4s, J&J, 44,000Jan. 4, 1916	48, J&J, 50,000.	Oct. 1. 1904
48, A&O, 175,000Oct. 1, 1922	48, J&J, 50,000	Jan. 1, 1905
48. Jad, 200,000Jan. 1, 1920	48, A&O, 51,500 48, A&O, 421,000	Oct. 1, 1906 Oct. 1, 1911
4s, A&O, 325,0000et. 1, 1923 4s, A&O, 100,0000et. 1, 1924	4s, J&J, 250,000	Jan. 1, 1912
48, A&O, 49,500Jan. 1, 1925	48, J&J, 50,000	July 1, 1914
4s, A&O, 150,500Oct. 1, 1925	48, A&O, 67,650.	Apr. 1, 1915
4s, A&O, 150,500Oct. 1, 1925 342s, J&J, 500,000July 1, 1899 "MISCELLANEOUS" LOANS-	4s, 35,000 3 ¹ 2s, J & J,100,000	July 1, 1916
41 J&J, \$574.000Jan. 1, 1900	3128, J&J, 50,000	Jan. 1, 1906
4s, A&O, 670,000Oct. 1, 1900	3128, J & J, 50,000 3128, A&O,359,000	Oct. 1, 1906
48, J&J, 460,000Jan. 1, 1901 48, J&J, 25,000Jan. 1, 1902	3128, J & J,500,000 38, J & J, 309,000	July 1, 1919
31es.A&O.1.275.000Apr.1. 1902	48. A&O. 41.000.	. Oct. 15, 1916
48, A&O, 90,000Oct. 1, 1906	3s, J & J, 309,000 4s, A&O, 41,000 STONY BROOK,&C.,	IMP. BONDS-
48, A&O, 90.000Oct. 1, 1906 48, A&O 145,500Oct.15, 1906 48, J&J, 606,000Jan. 1, 1907	48, A&O, \$500,000	Oct. 1, 1917
48, J&J, 606,000Jan. 1, 1907 48, A&O, 1,599,725Apr. 1, 1912	48, A&O, 30,000.	Oct. 1, 1913 Oct. 1, 1936
4s, A&O, 1,164,100Apr. 1, 1913	48, A&O, 100,000 3128, J&J, 134,000	.July 1, 1937
48, A&O, 1,350,000Apr. 1, 1913	STREET, ETC., BON	DS-
48, A&O, 599,800Oct. 1, 1914 48, A&O, 367,000Apr. 1, 1915	58, J&J, 1,000.	. Jan. 1, 1874
48, A&O, 367,000Apr. 1, 1915 48, A&O, 401,500Oct. 1, 1915	5sg,J&J,£362,200 4s, A&O, 335,000	Oct. 1, 1911
48, J&J, 1,115, 00Jan. 1, 1916	4s, A&O, 25,000	Oct. 1, 1912
4s, 589,500July 1, 1916	48. A&O. 260,500	Apr. 1, 1913
48, 3,000. Apr. 1, 1916 48, A&O 192,500Oct. 1, 1916	4s, J&J, 50,000 4s, J&J, 100,000	Jan. 1, 1914 July 1, 1914
4s, 223,500Nov.30,1916	A@ A.&() 1(0)(00)	()et 1 1914
48, J&J, 32,000Jan. 1, 1917	4s, A&O, 50,000	.Oct. 1, 1914
48, J&J, 13,500Jan. 1, 1917 48, A&O, 3,000Apr. 1, 1917	48, J&J, 1,000,000	. Oct. 1, 1914 July 1, 1935
	48, J&J, 1,000,000	Jan 1 1917
4s, J&J, 309,000July 1, 1917 3 ¹ 98, J&J, 41,000July 1, 1917	3 ¹ ₂₈ , J&J, 50,000 3 ¹ ₂₈ , J&J, 500,000	Jan. 1, 1917 Jan. 1, 1937
4s, J&J, 309,000July 1, 1917 3 ¹ 2s, J&J, 41,000July 1, 1917 3 ¹ 2s, J&J, 500,000July 1, 1899	3 ¹ 28, J&J, 50,000 3 ¹ 28, J&J, 500,000 WATER DEBT -	Jan. 1, 1917 Jan. 1, 1937
4s, J&J, 309,000July 1, 1917 3 ¹ 2s, J&J, 41,000July 1, 1917 3 ¹ 2s, J&J, 500,000July 1, 1899 3 ¹ 2s, J&O, 1,037,000Oct. 1, 1899	3 ¹ 28, J&J, 50,000 3 ¹ 28, J&J, 500,000 WATER DEBT - Cochituate Water-	Jan. 1, 1917 Jan. 1, 1937 -
4s, J&J. 309,000July 1, 1917 3 ¹ 2s, J&J, 41,000July 1, 1917 3 ¹ 2s, J&J, 500,000July 1, 1899 3 ¹ 2s, A&O, 1,037,000Oct. 1, 1899 PARK BONDS—	3 ¹ 28, J&J, 50,000 3 ¹ 28, J&J, 500,000 WATER DEBT - Cochituate Water- 68, J&J, \$500,000	Jan. 1, 1917 Jan. 1, 1937
 J.&J. 309,000July 1, 1917 Jags, J.&J. 41,000July 1, 1917 Jags, J.&J. 500,000July 1, 1899 Jags, A&O, 1,037,000Oct. 1, 1899 PARK BONDS- 48, J.&J. 343,0000Jet. 1, 1900 	 3¹28, J&J, 50,000 3¹28, J&J, 500,000 WATER DEBT - Cochituate Water- 68, J&J, \$500,000 68, J&J, 450,000 	Jan. 1, 1917 Jan. 1, 1937 Dec.12,1897 J'ne 16,1898
 4s, J&J. 309,000July 1, 1917 3¹2s, J&J. 41,000July 1, 1917 3¹2s, J&J. 500,000July 1, 1917 3¹2s, J&J. 500,000July 1, 1899 3¹2s, A&O, 1,037,000Oct. 1, 1899 PARK BONDS— 4s, A&O, \$200,000Oct. 1, 1900 4s, A&O, \$200,000Jan, 1, 1913 4s, A&O, 913,000Jan, 1, 1913 	3 ¹ 28, J&J, 50,000 3 ¹ 28, J&J, 500,000 WATER DEBT - Cochituate Water- 68, J&J, \$500,000 68, J&J, \$500,000 68, J&O, 540,000 68, A&O, 5540,000 68, A&O, 250,000	Jan. 1, 1917 Jan. 1, 1937 Dec.12,1897 J'ne 16,1898 Oct. 3, 1898 Ang 27 1899
 48, J&J. 309,000July 1, 1917 34-98, J&J. 41,000July 1, 1917 34-98, J&J. 41,000July 1, 1917 34-98, J&J. 500,000July 1, 1899 34-98, J&J. 500,000July 1, 1899 34-98, J&J. 500,000July 1, 1899 48, J&J. 343,000July 1, 1913 48, J&J. 343,000Jan. 1, 1913 48, J&J. 500,000Jan. 1, 1914 48, A&O. 75,000 Apr. 1, 1914 	3 ¹ 28, J&J, 50,000 3 ¹ 28, J&J, 500,000 WATER DEBT - Cochituate Water- 68, J&J, \$500,000 68, J&J, \$500,000 68, J&O, 540,000 68, A&O, 5540,000 68, A&O, 250,000	Jan. 1, 1917 Jan. 1, 1937 Dec.12,1897 J'ne 16,1898 Oct. 3, 1898 Ang 27 1899
 48, J&J. 309,000July 1, 1917 3½8, J&J. 41,000July 1, 1917 3½8, J&J. 500,000July 1, 1899 3½8, J&J. 500,000July 1, 1899 3½8, A&O,1,037,000Oct. 1, 1899 PARK BONDS— 48, A&O, \$200,000Oct. 1, 1900 48, J&J. 343,000Jan, 1, 1913 48, J&J. 500,000Jan, 1, 1913 48, J&J. 500,000Jan, 1914 48, A&O, 500,000Opt. 1, 1914 	3 ¹ 28, J.&J., 500,000 3 ¹ 28, J.&J., 500,000 WATER DEET - Coohituate Water- 68, J.&J., \$500,000 68, J.&J., \$500,000 68, J.&J., 450,000 68, J.&J., 625,000 68, J.&J., 625,000 68, J.&J., 628,000 68, J.&J., 330,000	Jan. 1, 1917 Jan. 1, 1937 Dec.12,1897 Jrne16,1898 Oct. 3, 1898 Apr.27,1899 Jan. 1, 1901 Apr. 1, 1901 July 1, 1901
4s, J&J, 309,000July 1, 1917 3 ¹ 28, J&J, 41,000July 1, 1917 3 ¹ 28, J&J, 500,000July 1, 1899 3 ¹ 28, J&J, 500,000Oct. 1, 1899 PARK BONDS- 4s, J&J, 343,000Jan, 1, 1913 4s, J&J, 500,000Jan, 1, 1913 4s, J&J, 500,000Jan, 1914 4s, J&J, 500,000Jan, 1914 4s, J&O, 500,000Jan, 1914 4s, J&J, 1,000,000Jan, 1, 1914	3 ¹ 28, J. & J. 500,000 3 ¹ 28, J. & J. 500,000 WATER DEBT - Cochituate Water- 68, J. & J. & \$500,000 68, J. & J. & \$500,000 68, A&O, 540,000 68, A&O, 520,000 68, J. & J. 625,000 68, J. & J. 625,000 68, J. & J. 330,000 68, J. & J. 330,000 68, J. & J. 100,000	Jan. 1, 1917 Jan. 1, 1937 Dec.12,1897 Jrne16,1898 Oct. 3, 1898 Apr.27,1890 Jan. 1, 1901 Apr. 1, 1901 July 1, 1902
48, J&J, 309,000July 1, 1917 3½8, J&J, 41,000July 1, 1917 3½8, J&J, 500,000July 1, 1917 3½8, J&J, 500,000July 1, 1899 3½8, A&O, 1,037,000Oct. 1, 1899 PARK BONDS	3 ¹ 28, J. &J, 500,000 3 ¹ 28, J. &J, 500,000 WATER DEBT - Coohituate Water- 68, J. &J, \$5500,000 68, J. &J, \$500,000 68, J. &J, \$500,000 68, J. &J, 625,000 68, J. &J, 625,000 68, J. &J, 300,000 68, J. &J, 300,000 68, J. &J, 100,000 68, J. &J, 100,000	Jan. 1, 1917 Jan. 1, 1937 Jne 16,1898 Cet. 3, 1898 Apr. 27,1899 Jan. 1, 1901 July 1, 1902 Apr. 1, 1902 Apr. 1, 1903
 4s, J&J. 309,000July 1, 1917 3¹9s, J&J. 41,000July 1, 1917 3¹9s, J&J. 41,000July 1, 1899 3¹9s, J&J. 500,000July 1, 1899 3¹9s, A&O,1,037,000Oct. 1, 1899 PARK BONDS— 4s, J&J. 343,000Jan. 1, 1913 4s, A&O 913,000Jan. 1, 1913 4s, A&O, 75,000Jan. 1, 1914 4s, A&O, 7000.00Jan. 1, 1913 4s, A&O, 7000.00Jan. 1, 1913 4s, A&O, 500,000Oct. 1, 1914 4s, A&O, 70,000Jan. 1, 1915 3¹2s,A&O, 20,000Apr. 1, 1914 34s, J&J. 1,000,000Jan. 1, 1925 3¹2s,A&O, 55,000Oct. 1, 1916 3¹2s,A&J. 500,000Jan. 1, 1927 	3 ¹ 28, J. &J. 500,000 3 ¹ 28, J. &J. 500,000 WATER DEBT - Cochituate Water- 68, J. &J. \$500,000 68, J. &J. \$500,000 68, J. &J. \$625,000 68, J. &J. \$625,000 68, J. &J. \$625,000 68, J. &J. \$300,000 68, J. &J. \$300,000\\68, J. &J. \$300,000\\68, J	Jan. 1, 1917 Jan. 1, 1937 Dec.12,1897 Jne 16,1898 Oct. 3, 1898 Apr.27,1890 Jan. 1, 1901 July 1, 1901 July 1, 1902 Apr. 1, 1903 Jan. 1, 1904 Apr. 1, 1904
48, J&J, 309,000July 1, 1917 3½8, J&J, 41,000July 1, 1917 3½8, J&J, 500,000July 1, 1917 3½8, J&J, 500,000July 1, 1899 3½8, A&O, 1,037,000Oct. 1, 1899 PARK BONDS	3 ¹ 28, J&J, 500,000 3 ¹ 28, J&J, 500,000 WATER DEET - Cochituate Water- 68, J&J, \$500,000 68, J&J, \$500,000 68, J&J, \$500,000 68, J&J, 625,000 68, J&J, 625,000 68, J&J, 625,000 68, J&J, 625,000 68, J&J, 688,000 68, J&J, 100,000 68, J&J, 100,000 68, J&J, 100,000 68, J&J, 100,000 68, J&J, 100,000 68, J&J, 161,000 84, J&J, 161,000	Jan. 1, 1917 Jan. 1, 1937 Jan. 1, 1937 Jne 16,1898 Oct. 3, 1898 Jan. 1, 1901 July 1, 1901 July 1, 1901 July 1, 1903 Jan. 1, 1904 Apr. 1, 1904 Jan. 1, 1904 Jan. 1, 1905
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20	STATE	AND CIT	ty supplement.	Vol. LXV
LOANS- WATER DEBT-	When Due. LOANS-SUFFOLK COUN	When Due.	BORROWING POWERThe	city's borrowing power August 1
WATER DEBT- Cochituate Water- is, A&O, \$283,000	-(Con.) Court House Bon	ds-	1897, is shown in the following stat Total debt, city and county Less special loans (outside of limi	
Ls, A&O, 576,275	Oct. 1, 1923 4s, J&J, 406,000 Oct. 1, 1924 3 ¹ 2s, A&O,800,000.	July 1, 1922	do county loans (outside of limit do Cochituate water debt	$t_1, \dots, t_{23,819,000,00}$ $t_1, \dots, t_{2,921,000,00}$
A&O, 576,275 A&O, 644,225 28, A&O, 50,000 28, A&O, 50,000	. Apr. 1, 1915 4s, A&O, 75,000. . Oct. 1, 1915 4s, J&J, 40,000.	Oct. 1, 1923	the same water a state of the second state of	45,001,273 98
-08. J N.J. 100.000	. Jan. 1. 1916 3428. A&O.800.000.	Apr. 1, 1937	The COLUMN STANDS C. HOWYER SHOWS 245	SPARS . Present Concerning and an and
¹ 28, J & J, 75,000 ¹ 28, A&O, 25,000 ¹ 28, A&O, 275,000	Oet., 1916 3s, A&O, 629,000 Apr. 1, 1917 (\$17,000 due yearly	Oct. 1, 1898 7) to Oct. 1,1935	Sinking funds, less \$13,361,935 88 ho as above (water loans, etc.)	\$30,503,826 59 eld for loans deducted 12,788,679 19
28, J&J, 100,000 28, M&N, 130,000 28, A&O, 145,000	July 1, 1918 MISCELLANEOUS Nov.30,1919 4s, J & J, \$64,000.	Bonds- Jan., 1899	CTURE CONTRACTOR AND	de of limit\$17,715,147 40
¹² s, J & J,220,000 s, A&O, 200,000	Jan. 1. 1920	and legs	Two per cent on \$927,838,628 (a	
	oston borrowed \$2,000,000 in anti	icipation of the	Net debt, as above	
INTEREST on th	e sterling loans is paid by Baring		Right to borrow August 1, 1897 acts of 1885	under chapter 178 \$841,625 16
TOTAL DEBT	on other issues by City Treasurer i The subjoined statement shows Bos	ton's total debt,	Right to borrow August 1, 1897 acts of 1891, estimated	, under chapter 93,
gainst the same, on	is made up, and the sinking fund l the dates indicated.		Bonds to the amount of \$1,311,50 authorized, but are not yet issued.	0 inside of the debt limit have been
Sity debt proper Sochituate water deb Sounty debt	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	\$43,739,500	ASSESSED VALUATIONTh	e city's assessed valuation of rea ax rate, at different periods, have
county debt	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	3,665,000	been as follows:	Valuation Rate of Tax
Total bonded deb inking funds, &c	0t\$75,505,100 \$71,902,600 25,367,587	\$65,665,774 24,324,567	Years- Real. Pe	rsonal. Total. per \$1,000
	\$49,354,485 \$46,535,013	100	1897 803,360,550 208 1896 770,261,700 210	3,696,706 1,012,557,256 13.00 ,990,726 981,252,426 12.90
	le shows the amount of the gro e net debt on Feb. 1, for the last se		1894 723,728,750 204	363,706 $928,092,456$ 12.80
ears. 897\$7	Gross Debt. Sinking Funds. 1,902,600 57 \$25,367,587 13	Net Debt. \$46,535,013 44	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$
896 6 895 5	5,665,77464 $24,324,566939,337,96493$ $21,604,15372$	41,341,206 71 37,733,811 21	1000	$ \begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$
894 5 893 5	$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	33,936,238 00 31,430,466 00	1870 365,593,100 218	,496,300 584,089,400 15:30 the State tax \$0.73 per \$1,000; th
8905 8864 905 4	3.628.322.04 18.409.433.51	31,424,496 50 25,218,888 53 24,020,605 77	county tax, \$1.00; the city tax pro	
885 4 881 4	0,949,332 18 14,511,849 19	24,939,695 77 26,437,482 99	lation was 448,477; in 1880 it was	362,839; in 1870 it was 250,526.
on which applies o	ONS.—The general provision as nly to Boston is found in the Sup Massachusetts, Laws of 1885, Cha	plement to the	BRADFORDSee City	y of Haverhill.
ct is entitled "An taxation in, the city	act to limit the municipal debt of	, and the rate of	BRAINTREE	the Jard "Strong India 1. 1000
SECTION 1-Provid	es that the taxes exclusive of St aw to be raised on account of the		LOANS When Due.	Total debt May 1, 1896\$353,100 Total value town prop-
ot exceed in any on	e year \$9 on every \$1,000 of the av or the preceding five years, the	verage of the as-	WATER BONDS- 4s, J&J, \$100,000July 1, 1917	erty, estimated
o year being first re	duced by all abatements. les that the limit of indebtedness	The Print of the second	4s, J&D, 150,000June 1, 1921 MUNICIPAL LIGHTING- \$16,500Apr. 1, 1917	Total tax (per \$1,000) '97 18.80
oston shall hereafte fter shall be 2 per c	er be 2 ¹ ₂ per cent until January 1, 1 ent on the average valuation presc	1887, and there-	Town notes	Population in 1890 was. 4,848
of this act. The foregoing limit	tation is of course exclusive of d			YGEO. F. PRATT, Treas.
	a is found in Laws of 1886, Chapter		County seat is Taunton. LOANS— When Due	Tax valuat'n in 1896.\$170,682,508
xceed \$2,500,000, fe	or \$500,000 each year to a total or the construction of a public part t the debt authorized shall not be i	c. Section 4 of	Notes, \$630,000,1898-1905	Population in 1896 was219,019 Population in 1890 was186,465
a further exception	ation 2, chapter 178 above cited.	pter 312, which	BROCKTON{CHAN W. H	RLES WILLIAMSON, Mayor.
uthorizes \$400,000	bonds issued for the purpose of p r public parks adding (in section 1 not be included within the limit find	aving for lands		. EMERSON, Treasurer.
Still another exem	ption to this debt limitation is for	und in Laws of	CITY HALT _1801_2_3_4_5	LOANS- When Due SCHOOL BONDS-
ig such additional la	which act authorizes, for the purp ands for its public parks as the Pa	rk Commission,	4s, A&O, \$76,0001898-1916	1889-'90-1-2-3-4-5-6-7. 4s, F&A, \$7,0001898-1899
dding that this issimit fixed as above.	ssary, the issue of bonds not excee ue of bonds shall be considered o	utside the debt	4s, J&D, \$25,0001898-1922 (\$1,000 due yearly on June 1.) 4s, J&D, \$16,0001898-1913	(\$3,500 due yearly on Aug. 1.) 1889-'90-1-2-3-4-5-6-7. 48 E&A \$4,500 1898-1900
In addition to the ond issues by the le	foregoing, which cover special au gislature for park purposes, &c.,	not included in	(\$1,000 due yearly on June 1.) 48, J&J, \$4,000 1898-1905	4s, F&A, \$4,5001898-1900 (\$1,500 due yearly on Feb. 1.) 4s, J&J, \$16,0001898-1901
he debt limit, there rief mention below.	are a number of other laws, of wh	nich we make a	(\$500 due yearly on Jan. 1.) 4s, M&S, \$24,5001898-1904	(\$4,000 due yearly on July 1.) 4s, J&D, \$9,0001898-1902
ed loans for the Suf	s of 1887 and Chapter 288 Laws folk County Court House. of 1887 authorized \$250,000 fo		(\$3,500 due yearly on Sept. 1.) 4s, A&O, \$45,0001899-1923	(\$1,800 due yearly on June 1.) 4s, J&J. \$5,0001898-1902
ridge.	of 1887 authorized not exceeding \$7		48 M&N \$30,000 1903,1922	(\$1,000 due yearly on July 1.) 48, J&D, \$7;8001898-1903
Brook Sewer. Chapter 322 Laws	of 1889 authorized not exceeding	Land and the state of the	48 M&N \$50,000 1903-1922	(\$1,300 due yearly on June 1.) 4s, A&O, \$4,000,1898-1901 (\$1,000 due yearly on April 1.)
end improved sewer Chapter 68 Laws o	age system. f 1889 authorized \$1,000,000 to co		DRAINAGE BONDS- 1888-9-'90-1-2-4-5	4s, J&J, \$28,0001s98-1904 (\$4,000 due yearly on July 1.)
ublic Library build Chapter 254 Laws	ing. of 1889 authorized not exceeding \$7	A PERSONAL PROPERTY AND	4s, J&J, \$30,000 1898-1909 (\$2,500 due yearly on July 1.)	4s, J&D, \$32,0001898-1905 (\$4,000 due yearly on June 1.)
Vest Chester Park to Chapter 283 Laws	of 1889 authorized \$500,000 for	extension, &c.,	4s, M&N, \$24,2001898-1919 (\$1 100 due yearly on Nov 20)	4s, J&D, \$40,0001897-1905 (\$4.000 due vearly on Dec. 1.)
f Congress, Oliver a Chapter 271 Laws uthorized \$200,000	and otherstreets. of 1890 and amended chapter 44 for public parks in Charlestown.	4 Laws of 1890	14s A&O \$1,500 1898-1900	4s, J&J, \$38,000 1898-1916 (\$2,000 due yearly on July 1.)
Chapter 301 Laws	of 1891 authorized \$3,500,000 for of 1891 authorized \$1,000,000 for	parks. library	(\$500 due yearly on June 1.)	4s, J&J, \$10,000Jan. 1, 1898 (\$1,000 due yearly) to Jan. 1, '07
Chapter 323 Laws Chapter 288 Laws	of 1891 authorized loans for highy of 1892 authorized \$100.000 for Co	vays. o. Ct. House.	4s, J&D, \$5,0001898-1922 (\$200 due yearly on June 1.) 4s, M&S, \$20,0001898-1922	4s, F&A, \$10,0001898-190' (\$1,000 annually on Aug 1.) SEWER BONDS—
Chapter 478 Laws Chapter 548 Laws	of 1893 authorized \$2,000,000 for of 1894 authorized \$7,000,000 for	subway. rapid transit.	(\$800 due yearly on Sept. 1.) 4s, F&A, \$8,5001898-1914	1892-3-5. 4s, F&A, \$12,5001898-1922
Chapter 408 Laws	of 1895 authorized \$500,000 for sc UTHORIZED.—The following is	chools.	(\$500 due yearly on Aug. 1.) 4s, J&J, \$11,0001898-1919	(\$500 due yearly on Aug. 1.) 4s, J&D, \$39,0001898-1923
oans authorized but	not issued as of January 30, 1897	TANK COMPANY	(\$500 due yearly on July 1.) 4s, F&A, \$5,0001898-1902	(\$1,500 due y arly on June 1.) 4s, J&J, \$208,0001898-1923
Purpose of Issue-	maton	000 000 th	(\$1,000 annually on Aug. 1.) FIRE DEPARTMENT-	(\$8,000 due yearly on July 1.) 4s, A&O, \$175,0001900-1924
Charlestown Bridge Rapid transit	\$600,00	0 3.700.000	4s. M&S. \$2,000. 1898-1899	(\$7,000 due yearly on April 1.) 4s, A&O, \$100,0001904-1923 (\$5,000 due yearly on April 1.)
lahool houses	. 100.00		(\$1,000 due yearly on Mar. 1.) 4s, J&J, \$2,000	(\$5,000 due yearly on April 1.) 4s, M&N, \$30,0001898-192' (\$1,000 annually on May 1.)
south Union Station		470,000 1,975,000	4s, \$1,500	(\$1,000 annually on May 1.) STREET IMP. BONDS 1897- 4s, J&J, \$20,000Jan. 1, 1398
Laying out and cons	truction of highways	400,000	4s, A&O, \$8,0001898-1905 (\$1,000 due yearly on Oct. 1.)	(\$2,000 due yearly) to Jan. 1,'07. WATER BONDS-1897.
Various municipal \$270,500:	purposes, Nov. 4, 1896,	OTTLE B	HEALTH BUILDING- 4s, J&D, \$2,5001898-1902	5s, A&O, \$30,000Apr. 15, 1900 5s, A&O, 90,000Apr. 15, 1910
Park Department.	15,00 124,00 6,00	O WEL & Z.L.	(\$500 due yearly on June 1.) MARCUS LEACH LOT—	4s, A&O, 50,000Apr. 15, 1906 4s, J&J, 50,000July 15, 1912 4s, M&N, 50,000May 1, 1914
Street Department	epartment	0.000 1.000.220.00	PAVING BONDS 1891 -	4s, M&N, 50,000May 1, 1914 4s, M&N, 25,000May 1, 1915
Fire-boat	torical Society building. 25,00	0	4s, J&D, \$20,0001898-1901 (\$5,000 due yearly on June 1.) POLICE—	4s, M&N, 25,000May 1, 1927 4s, F&A, 15,000Aug. 1, 1927 4s, M&N, 25,000May 1, 1916
Tel. 1 a plan (a)	20,00		48. J&J. \$12.900	48 20.000 May 15 1918

NTE

 POLICE 4

 4s, J&J, \$12,900......1898-1902
 4

 \$\$8,495,000
 (\$2,580 due yearly on July 1.)
 4

1	VATER	BONDS-	1897.			
ís,	A&0,	\$30,000.	Apr.	15,	1900	
is.	A&0,	90,000.	Apr.	15,	1910	
Ls,	A&0,	50,000.	Apr.	15,	1906	
Ls,	J&J,	50,000.	July	15,	1912	
s,	M&N,	50,000.	May	1,	1914	
s,	M&N,	25,000.	May	1,	1915	
8,	M&N,	25,000.	May	1,	1927	
8,	F&A,	15,000.	Aug.	1.	1927	
s,	M&N,	25,000.	May	1.	1916	
8,		20,000.	May	15,	1918	
g.		10.000	May	15.	1919	

MASSACHUSETTS --- CITIES AND TOWNS,

	19911
LOANS- When Due. LOANS- When	Due.
	1924 Bridg
4s, \$63,0^{\circ}0. Apr. 1, 1920 4s, \$25,000. Apr. 1, 1920 4s, \$63,0^{\circ}0. Apr. 1, 1920 4s, \$25,000. Apr. 1, 1920 4s, \$25,000. Oot. Apr. 1, 1920 4s, \$25,000. Apr. 1, 1920 4s, \$25,000. May 1, 1921 4s, \$25,000. Apr. 1, 148, 4s, \$20,000. May 1, 1922 4s, McN 25,000. May 1, 1923 4s, McN, 25,000. Mar. 1, 1923 312s, J&J, 50,000. July 1, 4s, J&D, 62,000. Dec. 15, 1923 312s, M&N, 15,000. May 1, 15,000.	1925 do
48, 20,000May 1, 1922 48, M&N 25,000May 1,	1925 do 1926 do
48, M&N, 25,000Mar. 1, 1923 3428, J&J, 50,000July 1, 48, J&D, 62,000Dec. 15, 1923 3428, M&N,15,000May 1,	1916 do 1907 do
The water bonds are coupon, all others registered.	Runo
PAR VALUE OF BONDSThe bonds are mostly for \$1,000	each do do
INTEREST is paid at the office of the City Treasurer.	do do
TOTAL DEBT, SINKING FUND, ETCThe subjoined state shows Brockton's total municipal debt, the sinking fund held by	ment Land
city against the same, and the water debt, on the first of January,	1897, Park
1896, 1895 and July 1, 1897. July 1, 1897. 1897. 1896. 18	895. do
Bonded debt\$2,001,300 \$1,938,680 \$1,936,960 \$1,68	7,918 do
	do
Netdebt\$1,779,300 \$1,731,680 \$1,749,960 \$1,52 Waterdebtincl.above. \$760,000 \$720,000 \$695,000 \$64	0,918 Pavis 5,000 Schoo
The city has no floating debt and the amount of sinking fund J	uly 1, do do
1897, was all applicable to the payment of the water debt.	do
ASSESSED VALUATION, —The city's assessed valuation (wh 23 of actual value) and tax rate have been as follows:	ao
Real Personal Total *Rate of	f Tax do
Years— Estate, Property, Valuation, per \$1 1847	000. do
1896\$21,569,541 \$2,916,860 24,486,401 19	170 do
1894 18,568,196 2,890,785 21,458,981 16 1890 14,997,605 2,497,997 17,495,602 13	1.70 do
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	3.66 ² 3 do
* Including State, county and city levy.	do Stree
POPULATION,-In 1895 population was 33,165; in 1890 i	t was do
27,294; in 1880 it was 13,608; in 1870 it was 8,007.	do do
DROOMLINE (Stree
BROOKLINEGeorge H. Worthley, T.	teas. do
This town is in Norfolk County.	do Ceme
LOANS- When Due. LOANS- When BATH HOUSE- PARK BONDS-(Con.)-	Wate
3 ¹ 28, \$13,500Nov. 1, 1897 3 ⁵ 8 ⁴ \$93,750June 15, (\$1,500 due yearly) to Nov. 1, 1905 (\$6,250 due y'rly) to June 15,	1898 do
3 ³ 168,, \$22,500,,July 1, 1898 3 ⁴ 28,, \$19,440,,Jan. 1,	1898 do
BRIDGE NOTES- PLAY GROUNDS-	do
48, J&J, \$4,000Jan. 1, 1898 3588,, \$3,200May, '9 (\$1,000 due yearly) to Jan. 1, 1901 SCHOOL NOTES -	05 do do
LIBBART NOTES- 4s. J&D. 31,200Apr. 1, 4s. J&D. 31,000June 1, 1898 MISCELLANBOUS- 4s. S&0.000June 1, 1898 4s. J&D. 2,500June 1, 4s. J&D. 3s. J&D. 3s. J, 5s. J, 5s	1898 do
MISCELLANEOUS- 48, F&A, \$5,000 Feb. 1,	1899 do 1898 do
(\$20,000 undy) to 3 und 1, 1001 40, 22,100	1900 00
(\$9.650 due yearly) to Nov 1 1903 4s \$6.000 July 1 1	002-3 do
3588, \$6,500June 15, 1896 3588, 14,500 May 1, 1898-9 (\$6,500 due yearly) to May 1, 3598, 11,900June 15, 1898 (\$1,700 due y'rly) to June 15, 1898 (\$2,500 due yearly) to Aug 1, (\$1,700 due y'rly) to June 15, 1898 (\$2,500 due yearly) to Aug 1, (\$2,500 due ye	1898 00
39 ₁₆₈ , 11,900June 15, 1898 3 ¹ ₂₈ ,, \$20,000Aug.1,	1898 do
(\$1,700 due y'rly) to June 15,1904 (\$2,500 due yearly) to Aug. 1, 3 ⁹ ,**,, \$158.100.June 15,1898 (\$2,500 due yearly) to Jun. 1, (\$9,300 due y'rly) to June 15,1914 (\$2,500 due yearly) to Jan. 1,	1905 do 1898 do
(\$9,300 due y'rly) to June 15, 1914 (\$2,500 due yearly) to Jan. 1, 39168,, \$54,600July 1, 1898 SEWER BONDS-	1915 do do
(\$9,400 due vearly) to July 1, 1906 4s \$8,750 Feb. 1.	1898 do
3lgs,, \$25,500 Nov. 1,1898 (\$1,250 due yearly) to Feb. 1, 3lgs,, 15,000 Nov. 1,1899 3lgs,, \$3,000 July 1, PARK BONDS- STREET NOTES- STREET NOTES-	1904 do 1898 do
PARK HONDS- 4s, J&J, \$49,000July 1, 1898 4s, M&N, \$10,000May 1,	1898
4a, J&J, \$49,000July 1, 1898 4a, M&N, \$10,000May 1, (Part due yearly) to July 1, 1911 4s, M&S, \$16,000Sept. 1, 1898 (\$10,000 due yearly) to Jan. 1,	1898 1899 IN
(\$4,000 due yearly) to sept. 1, 1901 WATER SCRU-	tion,
4s, F&A, \$12,000Aug. 1, 1898 7s, J&J, \$400,000Jan. 1, (\$4,000 due yearly) to Aug. 1, 1900 5s, J&J, 25,000Jan. 1,	1898 TO 1898 show
4s. F&A. \$12,000Aug. 1, 1898 7s. J&J. \$4,000,000Jan. 1, (\$4,000 due yearly) to Aug. 1, 1898 7s. J&J. \$4,000Jan. 1, (\$1,000 due yearly) to Jan. 1, 1898 4s. J&J. \$4,000Jan. 1, 1898 5s. J&J. \$2,000Jan. 1, (\$1,000 due yearly) to Jan. 1, 1898 5s. J&J. \$4,2,000Jan. 1, (\$1,000 due yearly) to July 1, \$4s. J&J. \$24,000Jan. 1, \$1,1898 (Part due yearly) to Aug. 1, 1898 (\$4,466 due yearly) to July 1, \$4s. J&J. \$1,\$1,\$1,1898 (\$1,000 due yearly) to Jan. 1, \$1,1910 (Part due yearly) to Aug. 1, 1900 \$3,56\$51,625June 15, \$1,600 due yearly) to Jan. 1, \$1,1910 \$3,56\$51,655June 15, \$1,000 due yearly) to Jan. 1, \$1,1911 4s. J&J. \$14,000Aug. 1, 1996 \$3,27,000June 15, \$1,200 due yearly) to June 15, \$1,000 due yearly) to June 15, \$1,200 due yearly) to Jan. 1, \$1,1912 \$3,27,000June 15, \$1,200 due yearly to June 15, \$1,200 due yearly to Jan. 1, \$1,1898 (\$2,600 due yearly) to Mar. 1, 1898 (\$5,1000 due yearly to Jan. 1, \$1,200 due yearly to Jan. 1, \$2,200 due yearly to Jan.	1900 city a 1898 of De
48, J&J, \$24,000Aug. 1, 1898 (\$4,466 due vearly) to July 1, (Part due yearly) to Aug. 1, 1910 48, F&A, \$24,000 Jan 1.	1923 01 06
(Part due yearly) to Aug. 1, 1910 4s, J&J. \$14,000Aug. 1, 1898 (Part due yearly) to Aug. 1, 1906 35as\$51,625June 15	1921 Total 1898 Sinki
4s, J&J, \$14,000Jan. 1, 1898 (\$2,065 due yearly) to June 15,	
(\$1,000 due yearly) to Jan. 1, 1911 3* #8, \$27,000,June 15, 48,, \$13,000Mar. 1, 1898 (\$1,000 due y'rly) to June 15,	1925 Wate
(\$1,000 due yearly) to Jan. 1, 1911 3*, s. \$27,000June 15, 4*,\$13,000Mar. 1, 1991 (\$1,000 due y'rly) to June 15, (\$2,600 due yearly) to Mar. 1, 1992 3*,, \$15,000Jan. 1, 4*,\$60,000Mar. 1, 1912 3*,, \$16,800Aug. 1, 3*,\$3,250June 15, 1898 (\$600 due y'rly to Aug. 1, 3*,\$3,250June 15, 1898 (\$600 due y'rly to Aug. 1, 3*,\$100 due yearly to Mar. 1, 1912 3*,\$100 due y'rly to Aug. 1, 3*,\$100 due yearly to Mar. 1, 1912 3*,\$100 due y'rly to Aug. 1, 3*,\$100 due yearly to Mar. 1, 1912 3*,\$100 due y'rly to Aug. 1, 3*,\$100 due yearly to Mar. 1, 1912 3*,\$100 due y'rly to Aug. 1, 3*,\$100 due yearly to Mar. 1, 1912 3*,\$100 due y'rly to Aug. 1,	1898 Sinki 1917
(\$4,000 due yearly) to Mar. 1, 1912 3298,, \$16,800Aug. 1,	1898 N 1925 N
\$650 due yearly) to June 15, 1898	
TOTAL DEBT. SINKING FUND. ETCThe subjoined state	ment \$477 The
shows the total municipal debt, the sinking fund held by it as the same, and the water debt, in each of the years mentioned:	vearl
Feb. 15, 1897. Feb. 15, 1896. Feb. 15,	1895. 2 per
Total debt	8,016 cemb
Net debt	\$2.22
Net debt\$1,954,212 \$2,081,459 \$2,01 Deduct water debt727,172 735,653 72	7,684 AS
Net debt as defined by law\$1,227,040 \$1,345,806 \$1,29	0,584 cash
THE STAR STREET AND STREET AND STREET	5,734 Yea
Available balance	5,150 1897 1896
TOWN PROPERTY.—The town's total assets, including build	1000
parks, water works, sinking fund, etc., amount to \$4,554,131.	
water works are valued at \$1,802,143. ASSESSED VALUATION and far rate have been as follows:	1880
ASSESSED VALUATION and tax rate have been as follows:	f Tax 52.60

October, 1897.

and a second	A	sessed Valuatio	
Years-	Real.	Personal.	Total. per \$1.000
1897	\$47,509,000	\$16,636,100	\$64.145.100 \$12.20
1896	45,782,700	15,129,300	60,912,000 12.40
POPULATIO	N,—In 1895 p	opulation was 1	6,159; in 1890, 12,103.

CAMBRIDGE.-- { M. F. SORTWELL, Mayor. WILLIAM W. DALLINGER. Treasurer. This city is in Middlesex County.

LOANS-	-	Interest.		Principal.
NAME AND PURPOSE.	P. (It. Payable.	When]	Due, Oulstand'g.
Bridge loan (Harvard br.)	1887 4	A&O		
	1888 4		Oct. 1,	
1400 1400 and	Y000 3	E 10 00 U	0000 Ay	TOTO TOOLOGO

1	LOAN	-	and Mile	_Tat	erest.	1	Princip	1
NAM	E AND	PURPOSE	R		Payable.	When D	ne. C	hutstand'g,
Bridg	e loan(Harvard	br.)1888	4	M& S	Sept. 1.	1918	\$100,000
do	do	do	1889	4	M&S	Mch. 1,	1919	115 000
do	do	0.0	1890	4	M&N	NOV. 1,	1920	$\begin{array}{c} 115,000\\ 5,000\\ 15,000\\ 60,000\\ 10,000\\ 20,000\\ 118,000\\ 60,000\\ 70,000\end{array}$
do do	- do do	do do	1891	4 4	J & J J & J	July 1,	1901	15,000
do	do	do	1891 1893	4	F&A	July 1, Aug. 1,	1921 1923	10,000
Buildi		n		4	F&A M&N	May 2,	1902	20,000
do	do		1894	4		Aug. 1,	1914	118.000
do	do		1895	4	A & 0	Oct. 1,	1915	60,000
do	do		1896	4	J&J	July 1.	1916	10,000
do	do		1896	4	A&O	Oct. 1,	1916	39,000
Land	inal h	abde	1888 1894 1894	44	F & A	Aug. 1,	1898	83,000
Park	bonda	Juus	1894	4	F & A	Aug. 1, Feb. 1,	$1904 \\ 1924$	52,000 360,000
do	do		1895	4	F & A	Aug. 1,	1935	100,000
do	do		1896	4	F&A	Feb. 1,	1936	100,000
do	do		1896	4	F & A A & O	Aug. 1,	1926	100,000 100,000
do	do		1896	4	A & 0	Oct. 1,	1926	40,000
do	do			319		Sept. 1,	1937	100,000
Pavin	K		1092	44	M & N M & N J & J	Nov. 1,	1902	50,000
do	do			4	J&J	May 1, Jan. 1,	1900 1901	100,000 100,000
do	do			4	J&J	July 1,	1901	60,000
do				4	JNN JJJJJNNN J JJJJJJNNN J JJJJJMMMJJ	Nov. 1,	1902	20,000
do	do (b'ld'g loa	n)).1893	4	M&N JJJJJJJJJJM&NM	Nov. 1,	1903	40,000
do	do		1897	319	J&J	July 1,	1917	100,000
Sewer	· · · · · · · · · · · · · · · · · · ·		1873	6	J&J	July 1,	1903	136,000
do			1874	6	J&J	July 1,	1904	295.000
do				6	J&J	July 1,	1905	144,000
do			1887	4	MAN	Nov. 1,	1907	30,000
do do				44	MAN	Nov. 1, May 1,	1909 1910	22,000
do	******			4	J & J M & N M & N J & J	May 1, July 1,	1911	15,000
do			1894	4	0 00 0	Aug. 1,	1924	15,000 75,000 60,000
do				â	A & 0	Oct. 1,	1925	60,000
do			1896	4	A&O	Oct. 1.	1916	75,000
Street	tloan.			4	A & 0 M & N	May 2,	1902	55,000
do	do			4		Aug. 1,	1914	30,000
do	do		1895	4	A & 0 A & 0	Oct. 1,	1915	60,000
do	do		1895 1896 1873 1874 1875	4	Ado	Oet. 1,	1916	137,000
Street	t wider	11ng	1074	6 6	J & J J & J	July 1, July 1,	$1903 \\ 1904$	10,000
do do	do		1875	6	J&J	July 1,	1905	90,000 14,000
do	do		1890	4	J & J J & J J J & J J & J	Nov. 1,	1899	0 000
Ceme	tery			4	F&A	Aug. 1,	1905	65,000
Clay	land		1896	4	J&J	July 1,	1911	50,000
Water	r bonds		1877	6	J&J J&J	July 1,	1897	16,000
do	do			5	OJJJJJAJJONJA Adadadadadada LJJJJTJJAJJONJA LTJJJJJJJJJAJJA	July 1,	1898	5,000 50,000 16,000 12,500 90,000 22,000 46,000 25,000
uo	ao		1887	4	A&O	Oct. 1,	1907	90,000
do	do	********		4	MAN	Nov. 1,	1907	22,000
do	do do	******	1000	44	J&J F&A	July 1, Aug. 1,	1908 1908	46,000
do	do		1888	4	A & A J A J A J A J F J & & J J	July 1.	1908	25,000 20,000
do	do		1885	4	J&J M&N	May 1,	1910	288,000
do	do		1890	4	J&J	July 1,	1910	75.000
do	do			4	M&S	Sept. 1,	1910	125,000 20,000
do	do			4	J&J	Jan. 1,	1911	20,000
do	do		1891	4	A & 0	Oct. 1,	1911	35,000 150,000
do	do		1892	4	J&J	Jan. 1,	1912	150,000
do	do		1892	4	M & N M & N F & A	May 2, Nov. 1.	$1912 \\ 1912$	75,000
do	do do			4	M&N	Nov. 1, Feb. 1.	1913	45,000 100,000
do	do			4	F&A F&A	Aug. 1,	1913	50,000
do	do	*********	1894	4	F&A A&O	Apr. 1,	1924	300,000
do	do			4	F&A	Apr. 1,	1915	200,000
do	do			4	F & A	Aug. 1,	1915	200,000
do	do		1896	4	A & 0	Apr. 1,	1916	100,000
do	do			4	J&J	July 1,	1916	200,000
do	do	********		4	F&A	Aug. 1,	1916	100,000
do	do	********	1896	4	A&O	Oct. 1,	1916	265,100
do	do	*******	1886	312 312	M&N J&J	Nov. 1, July 1,	1906 1917	$265,100 \\ 43,000 \\ 100,000$
do	do do			319	J&J	Apr. 1,	1917	200,000
		******				Contraction of the		JALLING.
INT	ERES	T on all t	the bonds	is pa	id at the	National 1	Bank o	f Redemp-

Boston.

DTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement ws Cambridge's total municipal debt, the sinking fund held by the against the same, the water debt and its sinking fund on the first recember of each of the last three years.

Dec. 1, 1896. Total bonded debt\$3,313,000 Sinking funds	Dec. 1, 1895. \$2,756,000 511,817	Dec. 1, 1894. \$2,721,000 628,289
Net municipal debt Dec. 1	\$2,244,183 \$2,215,500 546,049	\$2,092,711 \$1,975,500 612,085
Net water debt	\$1,669,451 \$3,913,634	\$1,363,415 \$3,456,126

Net city and water debt....\$4,964,585 \$3,913,634 \$3,456,126 he city has no floating debt. The borrowing capacity for 1897 is 7,166. he sinking fund for the ten-year loans receives yearly 8¹/₂ per cent he amount of outstanding bonds, for fifteen year loans 5 per cent rly, for the twenty-year loans 3¹/₂ per cent, for the thirty-year loans ar cent and for the forty-year loans 1¹/₄ per cent. ITY WATER WORKS.—The cost of the water works up to De-her 1, 1896, was \$4,788,721, while the net debt on the same is 233,253. In year 1896 receipts from water rates were \$283,000.

SSESSED VALUATION.-The city's assessed valuation and tax out various periods have been as follows, property being taken at a value.

vasu ratuo,	1	ssessed Valuatio	n	Rale of Tax
Years-	Real	Personal	Total	per \$1,000.
1897	\$70,339,200	\$16.301.045	\$86,640,245	\$17.50
1896		16,183,795	83,954,495	15.10
1895		64,292,400	80,850,260	15.70
1894		16,658,320	77,535,620	15.80
1890		15,339,925	67,574,925	15.60
1885		12,758,255	55,346,555	15.50
1880	37,929,400	11,699,660	49,629,060	16.00
POPULAT	ION -In 1895	population was	70,028; in 1	880 it was

52,669; in 1870 if was 39,634. According to State census population in 1895 was 81,519.

CANTON .- This town is in Norfolk County.

 CAIN I UIN, —This town is in Norfolk County.

 LOANS –
 When Due.
 Bonded debt Dec. 1, '96. \$158,000

 WATER BONDS –
 Bonded debt Dec. 1, '96. \$158,000
 Tax valuation, real.....2,601,605

 4s. J&J, \$36,000....1898 to 1917
 Tax valuation, personal.1,347,325
 Tax valuation, real....2,601,605

 4s. J&J, \$36,000....1918 to 1923
 Total valuation 1896....3,948,930
 Assessment about 34 actual value.

 (\$\$6,000 due yearly on July 1.)
 Total tax rate (per \$1,000).\$16'90
 Population in 1890 was.....4,516

 4s. J&J, \$14,000....1924 to 1925
 Population in 1890 was.....4,516
 Population in 1896 (est.)...4,700

 INTERFST is navable at the town treasulty.
 Population in 1896 (est.)...4,700
 INTEREST is payable at the town treasury.

CHATHAM.-LEVI ATWOOD, Treasurer. This town is in Barnstable County.

CHELSEA.— {HERMAN W. PRATT, Mayor. T. B. FROST, Treasurer. The city is in Suffolk County. The city bonds at present outstanding will be refunded at maturity and the new bonds issued will be payable in 1021

in 1911.			
LOANS-	When Due.	PUBLIC IMP. LOAN-Continu	ued-
CITY BONDS-		4s, A&O, \$70,000Oct. 1,	1927
4s, J&D, \$27,000			
4s, A&O, 150,000	.Oct. 1, 1901	4s,, \$4,000	
4s. A&O, 90,000	.Oct. 1, 1903		
4s, A&O, 70,000	.Oct. 1, 1905	48,, 20,000	1893
4s, A&O, 100.000	.Oct. 1, 1907	4s,, 18,000Dec. 1,	1899
REFUNDING BONDS-	-that had t	48, 10,000	1899
4s, A&O, \$181,000	.Oct. 1, 1911	48,, 10,000	1904
48, 82,000	Dec. 1, 1911	48,, 32,000	1911
126,000		3s,, 130,000.	1898
PARK LOAN-		WATER BONDS-1891-	
4s, A&O, \$60,000	Oct. 1, 1936	4s, g., J&J 15, \$150,000g. Jul.,	1911
PEBLIC IMPROVEME	NT LOAN-	148 g . J&J 15, 150.000g Jul.	1921

4s, A&O, \$40,000.....Oct. 1, 1907

INTEREST is paid in Boston at National Bank of Redemption or by City Treasurer, Chelsea.

TOTAL DEBT., SINKING FUND, ETC.—The subjoined statement shows Chelsea's total municipal debt, the water debt, the special loans and the sinking fund held by the city, on the 1st of January of each of the last four years. Mr. Frost, the City Treasurer, informs us that all the indebtedness of the city of Chelsea is now covered by special law, and that hence the 2^{1}_{2} per cent limit on the indebtedness of Massachu-setts cities does not apply. 1896 1895 1894

110,008	92,776	
\$790,192	\$842,424	00 00
\$300,000 29,808	\$300,000 23,448	\$300,000
	\$300,000	\$790,192 \$300,000 \$300,000

Net water debt... \$263,358 \$270,192 \$276,552 Total net debt...... \$1,047,999 \$1,060,384 \$1,118,976 \$1,158,523 CITY PROPERTY.—The city owns its water works, which in 1896 earned from water rates \$50,603 70.

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

	Ass	essed Valuati	on	Rate of Tax
Years-	Real	Personal.	Total.	per \$1.000.
1897(not final	1)\$20,734,600	\$2,287,752	\$23,022,352	\$17.60
1896	. 20,528,550	2,384,544	22,913,094	16.80
1895	. 20,032,050	2,482,993	22,515,043	17.00
1890	18,187,500	2,613,439	20,801,139	17.60
1889	17,756,600	2,433,850	20,190,450	17.80
1884	15,802,550	2,300,947	18,103,497	18.60
POPULAT	ION -In 1895	population w	vas 31.295: 1n	1890 it was

27,909; in 1880 it was 21,782; in 1870 it was 18,547.

CHICOPEE.—{GEO. D. ELDREDGE, Mayor. C ticopee is in Hampden County and was incorporated as a city in 1390.

1390.,	and the second se
LOANS- When Due.	
BRIDGE LOAN-	4s. J&D, 10,000June 1, 1906
s. J&D, \$53.000June 1, 1904	3348, J&D, 10,000Aug. 9, 1902
ELECTRIC LIGHT BONDS-	3128, J&D, 51,500June 1, 1902
s, J&D, \$34,000 part yearly	3128, J&D, 5,000Dec. 1, 1897
CITY NOTES-	(\$1,000 yearly) to Dec. 1, 1901
s, J&D, \$2,500Dec. 1, 1897	SCHOOL BONDS-
¹ 28, M&S, 21,000.Sept. 1, '97-'04	4s, \$26,000 1907
¹ 28, J&D, 2,000Dec. 1, 1903	WATER BONDS-
¹ 28, 550On demand.	4s, J&D, \$302,000 part yearly.
s, J&D, 900Dec. 2, 1897	Net debt Mar. 1, 1897 \$619,250
s, J&D, 10,000Dec. 1,'97-'93	Water debt (included) 302,000
s, J&D, 4,000 Dec. 1, 1-99	Tax valuation, real6,747,430
s, JAD 10,000Oct. 1, 1905	Tax valuation, personal.2, 152,040
s, J&D, 2,800Dec. 2, 1905	Total valuation 1897 9,199,470
s, J&D, 20.000Aug.29, 1900	Tax rate (per \$1,000) 1897.\$17.20
s, J&D, 23,500June 1, 1902	Population in 1895 was16,427

CLINTON.-J. E. HARRITY, Treasurer.

This town is in Worcester County.	WHIT- SALETIN SECTION VITE
	Tax valuation 1896 \$7,108,869 Tax rate (per \$1,000) 20.40
4s, A&O. \$115,000Oct. 1, 1901 Total debt May 1, 1896\$446,750	Population in 1895 was 11,500
100ar acot may 1, 1050	Population in 1890 was. 10,424

CONCORD.-This town is in Middlesex County.

DALTON FIRE DISTRICT .- M. GLENNON, Chairman of Water Commissioners.

In Berkshire County.

4 4

INTEREST on the bonds due in 1914 is payable at Boston and Pitts-field: on others at Pittsfield, Mass.

DANVERS.—A. P. LEAROYD, Town Treas. This town is in Essex County. WATER BONDS-(Continued)-4s, J&D, \$25,000...June 1, 1911 4s, J&D, 15,000...June 1, 1913 4s, A&O, 22,800...June 1, 1919 4s, F&A, 12,515...1920 to 1926 ..., 14,000...June 1, 1926 ..., 2,993. Feb. 1, 1927 Bonded debt Aug., 1897. \$302,208 Sinking fund......55,252 Tax valuation 1897....4,962,165 Tax rate (per \$1,000)....\$15:00 Population in 1895 was......8,181 Population in 1890 was.....7,454 Population in 1880 was......6,598

DUXBURY .-- J. W. Swift, Treasurer.
 JUXBURY.-J. W. Swiff, if feasurer.

 This town is in Plymouth County.
 Assessment is at full value.

 LOANS
 When Due.

 BRIDGE NOTES Sonded debt Auz. 1, '97. \$42,000

 rax valuation 1896.....1,543,506
 Tax valuation 1896.....1,543,506

 ray advanta
 Population in 1895 was.....1,966

 '28, A&O, \$\$5,000...Apr 1, 1898
 Population in 1890 was......2,196

 (\$\$2,000 yearly) to Apr. 1, 1906
 Population in 1880 was......2,196

LOANS When Due. BRIDGE NOTES— 4s,,\$9,000...June 1, '96-'03 RAILROAD NOTES— 4'2s, A&O, \$\$,000...Apr 1, 1898 (\$2,000 yearly) to Apr. 1, 1901 4s, A&O, \$25,000....Apr. 1, 1901

EASTHAMPTON.-JOSEPH WILSON, Treas.

 $\begin{array}{c} LAST 111A1W1 1 C11....505171 W115014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 112014, 1$

EVERETT— {JOHN S. CATE. Mayor. Everett is in Middlesex County. It was formerly a part of the town of Malden, but was incorporated as the town of Everett on March 9, 1870. It became a city on Jan. 1, 1893.

	LOANS-	When Due.	WATER BONDS-	
	SEWER BONDS-		4s, J&J, \$30,000	July 1, 1922
	4s, J&J, \$50,000	Jan. 1, 1911	4s, J&J, 100,000	July 1, 1921
	4s, J&J, 50,000	July 1, 1911	4s, J&J, 60,000	Jan. 1, 1924
	4s, J&J, 125,000	July 1, 1923	CITY NOTES	-RIGAO L-
			3 ¹ ₂₈ & 4s, \$237,575	1897-1913
			and sewer bonds is	
l		Bank, Bostor	i; on city notes b	y check from
	Treasurer's office.			

TOTAL DEBT, ETC.-The following shows Everett's total debt, the sinking fund held against the same, and the water debt.

Total debt Sinking funds		Jan. 1, '96. \$590,600 41,485	Jan. 1, '95. \$509,750 29,500
Net debt	\$595,118	\$549,120	\$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, \$653,450; 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 town is in Bristol County

LOANS — When Due. [†] Total debt Aug. 1, 1897. \$105,875 Sewter Bonds — Assessed valuation, real 1,929,619 4s, A&O, \$75,000....1898 to 1917 (\$2,000 to 1902; \$3,000 to 1907; \$4,500 to 1912; \$5,500 to April 1, 1917.) Tax rate (per \$1,000) 1897. \$15.20 Population in 1897.....3,338

Fall River is in Bristol County.	
LOANS- When Due.	I LOANS-
CITY HALL LOANS-	PUBLIC LIBRARY-
3788, M&S, \$10,000Sept.15, 1898	4s, J&D, \$75,000*
334s, M&N, \$5,250Nov. 5, 1898	4s. J&D. 75.000*
(\$1.750 due y'rly) to Nov. 5, 1900	4s, J&D, 75,000* 4s, J&J, 75,000
3348, M&N, \$8,000 May 1, 1898	SCHOOL LOANS-
(\$2,000 due y'rly) to May 1, 1901	4148, A&O, \$150,000
3128, A&O, \$10,000.Oct. 1, 1898	4s, A&O, 60,000.
(\$5.000 due v'rlv) to Oct. 1, 1899	3128, M&N, 15,000.
3128, A&O, \$15,000.Apr15, 1898	(\$5,000 due y'rly)
(\$5,000 due y'rly) to Apr.15, 1900	4s,, \$100,000.
CITY HOSPITAL LOAN-	4s, 70,000.
4s, F&A, \$12,500Feb. 1, 1898	SEWER LOANS_
(\$2,500 due yearly) to Feb. 1, 1902	4128, J&D, \$35,000
FUNDING LOANS-	(\$2,500 due y'rly) to
5s, M&N, \$175,000May 1, 1898	4128, A&O, \$10,000.
3348,A&O, 40,000Apr. 1, 1898	4s, A&O, \$37,500
(\$20,000 due y'rly) to Apr. 1, 1899	(\$2,500 due y'rly) to
HIGHWAY LOANS-	4s, M&N, \$25,000
4128, J&D, \$25,000June 1, 1898	4s, A&O, 75,000
(\$5,000 due v'rlv) to June 1, 1901	10 1800 18000
4128. M&S. 40.000Sept. 1. 1901	4s. F&A. 65,000.
4128. A&O. 10.000 Oct. 2. 1903	48. M&S. 25.000.
4 ¹ 28, M&S, 40,000Sept. 1, 1901 4 ¹ 28, A&O, 10,000Oct. 2, 1903 48, F&A, 25,000Feb. 1, 1898	4s, F&A, 65,000. 4s, M&S, 25,000. 4s. J&J, 100,000* 378s, M&N,125,000.
(\$5,000 due y'rly) to Feb. 1, 1902	3788. M&N.125.000.
4s, M&S.\$102,000Mch. 1, 1906	3348, M&N, 6,500
334s, M&S, \$4,500Sept. 15, 1898	(\$500 due yearly) to
(\$1,500 due y'rly) to Sept. 15, 1900	3128, M&N, \$36,000.
MUNICIPAL LOANS-	(\$3,000 due y'rly) to
4s, M&N, \$47,500May 1, 1898	3128, A&O, \$3,250
(\$9,500 due yearly) to May 1, 1902	(\$2,500 due y'rly) to
4s, J&J, \$112,500*July 1, 189*	4s,, \$50,000.
(\$7,500 due yearly) to July 1, 1912	WATER BONDS-
4s,, \$86,500Mar. 1, 1903	6s, M&N, \$50,000
4s, A&O, 21,000Oct. 1,1904	(\$25,000 due y'rly) to
4s, F&A, 173,000Feb. 1, 1905	6s, F&A, \$150,000
4s, M&S, 190,000Mch. 1, 1904	6s, M&N, 175,000
4s. J&J, 28.000Jan. 1, 1906	6s, F&A, 100,000.
3348, M&N, 6,000Nov. 5, 1897	6s, F&A, 300,000
(\$1,500 due y'rly) to Nov. 5, 1900	6s, F&A, 300,000
4s, M&S, \$150,000Mar. 1, 1907	6s, M&N, 100,000
PAVING LOANS-	5s, M&N, 100,000
4128, J&D, \$10,000June 1, 1898	5s, F&A, 100,000
(\$2,500 due y'rly) to June 1, 1901	5s, M&N, 100,000.
3128, J&D, \$7,500 June 3, 1898	4128, J&D, 25,000
(\$2,500 due y'rly) to June 3, 1900	4s, F&A, 100,000
STOLARD TIME	* Proviol loons

When Due.

	PUBLIC LIBRARY-
3	4s, J&D, \$75,000*June 1, 1925
3	4s, J&D, 75,000*Dec. 1, 1925
)	4s, J&D, 75,000*Dec. 1, 1925 4s, J&J, 75,000Jan. 1, 1927
3	SCHOOL LOANS-
	4148, A&O, \$150,000* .Oct. 2, 1913
3	4s, A&O, 60,000Apr. 1, 1916 3 ¹ 2s, M&N, 15,000May 5, 1898
)	3 ¹ ₂₈ , M&N, 15,000May 5, 1898
3	(\$5,000 due y'rly) to May 5, 1900
)	4s, \$100,000
	4s,, 70,000
	SEWER LOANS-
	4128, J&D, \$35,000June 1, 1898
	(\$2,500 due y'rly) to June 1, 1911
1	4 ¹ ₂₈ , A&O, \$10,000Oct. 2, 1913
1	4s, A&O, \$37,500Apr. 1, 1898
1	(\$2,500 due y'rly) to Apr. 1,1912
	4s, M&N, \$25,000May 1, 1913 4s, A&O, 75,000Apr. 1, 1926
2	48, A&O, 75,000Apr. 1, 1926
1	4s, A&O, 18,000Oct. 1, 1914
	48, A&O, 18,000Oct. 1, 1914 48, F&A, 65,000Feb. 1, 1925 48, M&S, 25,000Mch. 1, 1914
1	48, M&S, 20,000Mcn. 1, 1914
1	4s. J&J, 100,000*July 1, 1926
	3788, M&N,125,000May 1, 1905 3348, M&N, 6,500Nov. 5, 1898
1	(\$500 due yearly) to Nov. 5, 1990
ł	(\$500 due yearly) to Nov. 5, 1910 3 ¹ ₂₈ , M&N, \$36,000May 1, 1898
1	(\$3,000 due y'rly) to May 1, 1909
	3log A &O \$3 250 Apr 1 1898
1	3 ¹ ₂₈ , A&O, \$3,250Apr. 1, 1898 (\$2,500 due y'rly) to Apr. 1, 1910
۱	48 \$50,000 1927
ł	4s,, \$50,000
	6s, M&N, \$50,000Nov. 1, 1897
ľ	(\$25,000 due y'rly) to Nov. 1, 1898
	6s. F&A. \$150,000., Aug. 1, 1899
	68. M&N. 175.000. Nov. 1, 1899
	6s. F&A. 100.000 Feb. 1. 1900
1	6s, F&A, 300,000Feb. 1, 1904
-	6s, F&A, 300,000Aug. 1, 1905
	6s, M&N, 100,000Nov. 1, 1906 5s, M&N, 100,000May 1, 1908
1	5s, M&N, 100,000May 1, 1908

A, 100,000...Feb. 1, 1909 N, 100,000...May 1, 1909 &D, 25,000...June 1, 1905 A, 100,000...Aug. 1, 1900

LOANS- When Due. WATER BONDS- (Con)-4s, M&N, \$25,000.. Nov. 1, 1926 WATER WORKS EXTENSION-33s, M&N, \$4,000...Nov. 5, 1897 (\$1,000 due y'rly) to Nov. 5, 1900 WATER TANK-4s, \$7,500....Feb. 1, 1898 (\$1,500 due yearly) to Feb. 1, 1902 * Special Joans. LOANS-WATER BONDS--(Con.)-4s, J&D, \$75,000...No 4s, M&N, 25,000...No 4s, M&N, 25,000...No 4s, M&N, 25,000...Ma 4s, J&D, 50,000...Ju 4s, J&D, 50,000...Ju When Due. FRANKLIN CO.-E. A. NEWCOMB, Treasurer, Bonns-(Con.)-\$75,000...June 1, 1923 25,000...Nov. 1, 1923 25,000...Nov. 1, 1924 25,000...Nov. 1, 1924 25,000...Nov. 1, 1925 50,000...June 1, 1925 25,000...Nov. 1, 1925 25,000...Nov. 1, 1925 County seat is Greenfield. LOANS- When Due. JAIL LOAN-4s, J&J, \$23,500.....On demand STATE TREASURER LOAN-3%s, J&J, \$7,000....Jan. 1, 1900 (Subject to call.) When Due. Total debt Jan. 1, 1897 \$32,500 Tax valuation 1896....23,928,964 On demand Jax Population in 1896 (est)....40,149 Population in 1890 was....38,610 48, M&N, 48, M&N, INTEREST on the jail loan is payable in Greenfield. TAX FREE,-All bonds issued by this company are exempt from taxation. INTEREST on most of the bonds is paid only at the office of the City reasurer; on some small issues, in Boston. GARDNER.-J. D. EDGILL, Treasurer. This town is in Worcester County. Image: State Construction of the state \$2,416,961 873,100 \$2,864,610 1,362,791 INTEREST is payable at the First National Bank, Gardner, Mass. Net city debt \$1,894,178 Special loans 520,000 Net city debt, less spec'l loans 1,374,178 Water debt (additional) \$1,900,000 Water sinking funds 456,586 \$1,543,761 \$1,501,819 GLOUCESTER.- {BENJ. F. COOK, Mayor. EDWARD DOLLIVER, Treasurer. 285,000 1,258,761 1,501,819 Gloucester is in Essex County. \$1,800,000 352,677 \$1,775,000 310,902 Net water debt.\$1,443,414 \$1,447,323 \$1,464,098 Tot. net debt, less special loans.\$2,817,592 \$2,965,917 \$2,706.084 ASSESSED VALUATION-The city's assessed values and tax rate have been as follows: sed valuation (about the Same as real value) and tax Real Years Estate. 1896 \$41,935,800 1895 40,043,050 1894 38,869,500 1890 32,459,650 Personal Property. \$27,350,696 25,195,128 24,769,063 21,013,533 Total Valuation. \$69,286,496 65,238,178 63,638,563 Rate of Tax per \$1,000. \$17.00 17.20 16.80 53,473,18316.40 1885 43,820,005 18.80 POPULATION-In 1895 population was 89,203: in 1890 it was 74,398; in 1880 it was 48,961; in 1870 it was 26,766. In 1896, according to local figures, 97,355. TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Gloucester's total municipal debt and the sinking fund held by he city against the same on the first of December. 1896 1895. 1894 1893 FITCHBURG.- {HENRY F ROCKWELL, Mayor. GEORGE E. CLIFFORD, Treasurer. Total funded debt......\$497,450 Floating debt nil. \$462,153 nil. \$400,850 4,323 \$401,450 nil. This city is in Worcester County. \$462,153 178,725 LOANS- When Due. BRIDGE-48, J&D, \$2,000 (reg.)Dec. 1,'97.98 48, M&N, 9,000 (reg.)Nov. 1, 1902 BUEBANK HOSTFAL-48, J&D, \$90,000 (reg.)Nov. 1, 1903 FILE DEFARTMENT-48, A&D, \$60,000 (reg.)1808 to 1900 48, J&D, 35,000 (reg.)Dec. 1, 1903 CITY BONDS-48, J&D, \$200,000 (reg.)Dune 1,'13 GRADE CROSSING -48, J&D, \$2000 (reg.) Duc. 1, 1905 PAYING-48, M&S 55.500 (con.) Nov. 1 \$405,173 151,306 \$401,450 119,084 When Due. LOANS-Net debt on Dec. 1.. \$284,332 \$283,428 \$253,867 \$282,366 The sinking fund receives yearly about \$25,000 \$25,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$252,000 \$2 Years Real. 1897 \$12,181,440 1896 12,021,300 1895 11,849,950 1894 11,523,700 1890 9,928,400 1880. 5,476,770 1890. 5,476,770 GRADE CA000 (reg.) Dec. 1, 1900 4s. J&D. \$8,000 (reg.) Dec. 1, 1900 PAVING-4s, M&N, \$5,500 (cou.)....Nov. 1, 1897 and 1898 4s. M&N, 2,500 (reg.)Nov. 1,1902 POLICE STATION-4s,, \$12,000 (reg.)...Dec. 1, 1897 to 1903 1904 (reg.) 1,1904 STREET-4s. J&D, \$2,000 (reg.).....Dec. 1, 1897 to 1898 4s. M&N, 3,000 (reg.)....Nov. 1, 1897 to 1>99 4s. A&O, 50,000 (reg.) Oct. 1, 1903 4s. J&D, 20,000 (reg.)....Dec. 1, 1897 to 1903 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. 4s, A&O, 32,000 (reg.) Apr.1,1904 A&O, 32,000 (reg.) Apr.1,1904 SCHOOL 4s, J&D, \$7,000 (coup.)....June 1, 1898 to 1899 4s, M&N, 20,000 (reg.) Nov.1,1902 4s, J&D, 25,000 (reg.) Nov.1,1923 4s, M&N, 45,000 (reg.) Nov.1,1923 4s, J&D, 50,000 (reg.) Nov.1,1923 4s, J&D, 50,000 (reg.) June 1, '25 WATER SCHOOL— 4s, J&D, \$7,000 (coup.)...June 1, 1898 to 1899 4s, J&D, \$7,000 (reg.)Nov.1,1902 4s, J&D, 25,000 (reg.)Nov.1,1902 4s, J&D, 25,000 (reg.)Nov.1,1902 4s, J&D, 25,000 (reg.)Nov.1,1923 4s, J&D, 50,000 (reg.)Nov.1,1923 4s, J&D, 50,000 (reg.)June 1, '25 Sewere— 55, J&D, \$5,000 (reg.).... Dec. 1, 1897 to 1901 4s, J&D, \$0,000(reg.)Apr.1,1923 4s, J&D, 50,000 (reg.)Nov.1,1923 Subj. to call after Apr. 1,1898 5c, J&J, \$0,000(reg.)Apr.1,1923 4s, J&D, 50,000 (reg.)Nov.1,1923 4s, A&O, \$0,000(reg.)Nov.1,1923 Subj. to call after Apr. 1,1898 5c, J&J, \$0,000(reg.)Apr.1,1923 4s, A&O, \$0,000(reg.)Apr.1,1923 Subj. to call after Apr. 1,1898 5c, J&J, \$0,000(reg.)Apr.1,1923 Subj. to call after Apr.1, 1898 5c, J&J, \$0,000(reg.)Apr.1,1923 4s, A&O, \$0,000(reg.)Apr.1,1923 4s, A&O, \$0,000(reg.)Apr.1,1923 Subj. to call after Apr.1,1898 5c, J&J, \$0,000(reg.)Apr.1,1923 4s, A&O, \$0,000(reg.)Apr.1,1923 4s, A&O, \$0,000(reg.)Apr.1,1923 4s, A&O, \$0,000(reg.)Apr.1,1923 Subj. to call after Apr.1,1898 5c, J&J, \$0,000(reg.)Apr.1,1923 4s, A&O, GRAFTON.-This town is in Worcester County. LOANS— When Due. FUNDING BONDS— 4s, A&O, \$63,000....Oct. 1, 1898 (\$1,500 due yearly) to Oct. 1, 1939 Total debt October, 1897...\$63,000 INTEREST is payable at Grafton. Tax valuation, real....\$1,758,000 Tax valuation, res'l....\$1,758,000 Total debt October, 1897...\$63,000 INTEREST is payable at Grafton. GREENFIELD .- WM. BLAKE ALLEN, Treasurer. PAR VALUE OF BONDS .- The bonds are for \$1,000 each, part registered and part coupon. This town is in Franklin County. The fire district is a municipal cor-poration within the town and has a distinct debt. This town is in Franklin County. The fre district is a municipal corporation within the town and has a distinct debt. LOANS — When Duc. ABOLITION CLAY HILL CROSSING. 4s, J&D, 1886.....Oct. 15, 1898 9 4s, J&D, 1886.....Oct. 15, 1900 BRIDGE LOAN— 4s, J&J, \$8,000....May 1, 1905 GENERAL LOAN— 4s, J&J, \$10,925....On demand 4s,, 2,800....Oct. 15, 1898 RENEWAL RR. BONDS— 4s, J&J, \$15,000....Oct. 15, 1898 (\$3,000 due y'rly) to Oct. 15, 1898 (\$2,000 due y'rly) to Oct. 15, 1899 INTEREST on coupon bonds is payable in Boston at Merchants' Bank. The interest on registered bonds is remitted by check. TOTAL DEBT, SINKING FUNDS ETC. -The subjoined statement shows Fitchburg's total municipal debt, the sinking fund held by the city against the same, and the water debt, on the 1st of December. 1895. 1894 \$1,733,000 411,121 \$1,604,000 361,688 \$1,242,312 Net debt on December 1....\$1,506,275 \$1.321.879 Water debt, included above \$736,000 \$738,500 The total city debt on December 1, 1894, as given in the above, in-cluded temporary loans to the amount of \$100,000, and on December 1, 1896, included such loans to the amount of \$200,000. The sinking funds are invested in sundry municipal bonds. ASSESSED VALUATION,-The city's assessed valuation and tax rate have been as follows: tion Real Personal Property. Total Valuation. Rate of Tax per \$1,000. Estate. HADLEY.—H. S. SHIPMAN, Treasurer. This town is in Hampshire County. \$19.20 18.10 18.10 \$4,660,212 4,526,755 4,210,573 4,419,556 4,093,630 \$20,773,859 19,855,474 18,477,679 18,275,159 17,065,545 16,261 117 \$16,113,647 15,329,719 14,267,106 13,855,603 1896 1895. 1895. 1894. 13,855,60312,971,9151892..... 1891..... 1890..... 16·40 16·40 16,261,117 15,476,216 11,885,080 3,591,126 POPULATION. -- In 1896 population was about 27,500; in 1890 it was 22,037; in 1880 it was 12,429; in 1870 it was 11,260. FRAMINGHAM.-JOHN B. LOMBARD, Treas'r. HAMPDEN CO.-M. WELLS BRIDGE, Treasurer. ITALVITEDEIN CO.—M. WELLS BRIDGE, Treasurer. County seat is Springfield. LOANS— When Drue. COURT HOUSE NOTES— 78, ..., \$60,000.....jan. 1, 1898 JAIL & H. OF CORR. BONDS— 38, F&A, \$200,000.....lag. 1, 1906 Bonded debt Jan. 1, '97....\$200,000 Float'g debt and notes 90,960 This town is in Middlesex County.

MASSACHUSETTS --- CITIES AND TOWNS,

23

October, 1897.

INTEREST on the jail and house of correction bonds is payable at the First National Bank of Boston, Mass.; all other interest payable at

the First National Bank of Boston, Mass.; all other interest payable at the Springfield Institute for Savings, Springfield, Mass.	Total debt Sinking funds, etc.
HAVERHILLARTHUR E. LEACH, City Aud'r.	Net debt Water debt, incl. abo
Haverhill is in Essex County. Haverhill's water debt was created to pay for the water works which the city recently bought from the	CITY PROPER above for January
Haverhill Aqueduct Company. LOANS- When Due, 4s, A&O, \$110,000Oct. 1, 1905	This railroad is lead dividends since 18 water-works is est
CITY BONDS— 48, A&O, 25,000Oct. 1, 1922 48, A&O, \$65,000Oct. 1, 1899 48, A&O, 25,000Oct. 1, 1923	are valued at \$1,10
4s, A&O, 45,000Sept.1, 1898 4s, A&O, 65,000Oct. 1, 1906 4s, A&O, 120,000Oct. 1, 1900 4s,, 25,0001937 4s, A&O, 70,000Oct. 1, 1901 4s, M&S, 66,000Mar. 1, 1907 4s, A&O, 55,000Oct. 1, 1903 WATER LOAN - 4s, A&O, 90,000Oct. 1, 1903 WATER LOAN - 4s, A&O, 90,000Oct. 1, 1903 WATER LOAN -	ASSESSED VAL rate have been as cent cash value."
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Vears-
4s, A&O, 50,000Oct. 1, 1921 4s, J&D, 500,000Dec. 1, 1922 4s, A&O, 60,000Oct. 1, 1902	1897\$25 1896
INTEREST on the water bonds and on the \$70,000, the \$90,000 and the \$50,000 lots of the city bonds is payable at National Bank of Re- demption, Boston, while that upon the other city bonds is payable at	1894 19 1890 16
Treasurer's omce.	POPULATION- 35,528; in 1880 it
TOTAL DEBT.—The following statement shows Haverhill's total municipal debt, the sinking funds held by the city against the same, the net debt, and the additional water debt, on each of the dates named:	ing to local figures
$\begin{array}{c ccccc} Jan, 1, 1897. \ Jan, 1, 1896. \ Mar, 1, 1895. \\ Bonded \ debt$	HOPKINT
Sinking funds	LOANS- Water Works Other debts Total debt Aug. 1,
Net water debt (additional)\$733,935 \$710,974 \$655,509	oks mowing commute
Additional temporary loan, in anticipation of taxes, authorized Jau. 15, 1897, to the amount of \$200,000.	HUDSON. This town is sit
ASSESSED VALUATION of the city and the tax rate have been as follows in the years indicated. Property is assessed at about 3_4 of its actual value.	LOANS- Town Notes
Years. Real. Personal. Total. per \$1,000.	Water Notes Electric light notes
Years. Real. Personal. Total. per \$1,000. 1896	Total debt July 1, Cash & uncollected
its actual value. <i>Years. Real. Personal. Total. per</i> \$1,000. 1896 \$16,667,257 \$4,561,414 \$21,228,671 \$16*80 1895 16,058,448 4,734,556 20,793,004 16*70 1894 15,749,943 4,686,362 20,436,305 17*80 1890 13,139,666 4,731,106 17,870,772 17*00 POPULATION. —Population in 1890 was 27,412; in 1880, 18,472 in 1870. 13,002: in 1895 20,200	HYDE PA
POPULATION.—Population in 1890 was 27,412; in 1880, 18,472 in 1870, 13,092; in 1895, 30,209. On January 4, 1897, Haverhill annexed the town of Bradford and	This town is in N
assumed its indebtedness, which is as follows: LOANS— When Due. LOANS— When Due	LOANS- TOWN BONDS - 4s, M&S, \$2,000 4s, M&N, 12,000
BRIDGE BONDS— 4s, J&J, \$9,450Jan. 1, 1898 4s, J&J, \$15,000Jan. 1, 1898	(\$2.000 due vear v)
(\$1,050 due yearly) to Jan. 1, 1906 (\$3,000 due yearly) to Jan. 1, 1902 SCHOOL HOUSE BONDS— Various notes	Town Notes- 4s, J&J, \$2,000 (\$1,000 due yearly)
(\$2,700 due yearly) to Oct. 1, 1900 Sinking fund, etc 2,294 4s, J&J, \$15,000,,Jan. 1, 1898 Net debt Jan. 1897 90,885	4s, A&O, \$600 SEWER LOAN- 4s, M&N, \$150,000
SEWER BONDS- Tax valuation 1896 2.634.619	(\$5,000 annual)
(\$500 due yearly) to July 1, 1901 Population in 1895 was4,735 IMPROVEMENT BONDS— Population in 1890 was3,720	IPSWICH.
4s, J&J, \$25,000Jan. 1, 1903 (\$2,500 due yearly) to Jan. 1, 1912	This town is in E _LOANS—
HINGHAMWILLIAM FEARING 2D, Treasurer.	WATER BONDS- 4s, J&J, \$136,000. Bonded debt Jan.
This town is in Plymouth County.	Floating debt Total debt Jan. 1,
SCHOOL LOAN— 34s. M&N, \$28,000 1898-1904 Assessment about ²³ actual value.	Sinking fund Net debt Jan. 1, 18
334s, M&N, \$28,000 1898-1904 Assessment about 23 actual value. (\$4,000 due yearly.) Tax rate (per \$1,000) 14:80 ELECTRIC LIGHT LOAN— Population in 1895 was4.819 4s, M&S, \$18,0001906 Population in 1890 was4.564	INTEREST is pa Company.
The second secon	LAWREN
HOLBROOK.—GEORGE T. WILDE, Treasurer. This town is in Norfolk County.	This city is in E
LOANS- WATER WORKS- WATER WORKS- When Due. Total debt Jan. 1, 1897 \$158,017 Sinking fund assets 28,494	LOANS- NAME AND PURPO Cemetery bonds, 18
4s, A&O, \$30,000 Apr. 1, 1907 Net debt Jan. 1, 1897 129,523 4s, A&O, 30,000 Apr. 1, 1912 Total value town prop'ty 177,251 4s, A&O, 40,000 Apr. 1, 1917 Tax valuation in 1596 1, 206,710	Gale's Hill improv
LOANS— When Due. WATER WORKS— 4s, A&O, \$30,000 Apr. 1, 1907 4s, A&O, 30,000 Apr. 1, 1917 4s, A&O, 40,000 Apr. 1, 1917 4s, <u>a</u> , <u>a</u> , 35,000July 1, 1922 Interest is paid in Boston. In the provided in t	Municipal debt do do 1894
110pmation in 1890 was2,474	Public building, 18 Sewer loan, 1884
HOLLISTONJAMES F. FISKE, Town Treas. This town is in Middlesex County.	do 1892 do 1893
I OANS- When Due Assessment about & actual value	do Ward (Union Street bridge
WAR LOAN_ Total tax (per \$1,000) \$21:40 Notes due 1897 to 1905. \$19,500 Population in 1895 was \$2,718 Total deb Feb. 1, 1897. 34,500 Popula'ın local census 18943,000	Water loan, 1875 do 1876
and the state of the second	do 1893 do 1894
HOLYOKE.—{GEO. H. SMITH, Mayor. PIERRE BONVOULOIR, City Treasurer. This city is in Hampden County.	do 1894
LOANS- Interest. Principal. Principal. Outstanding.	PAR VALUE O
Bridge bonds	INTEREST is pa Treasurer.
	TOTAL DEBT rence on May 1, 18
	the total debt, the the water debt, on
School loan	Total debt (incl. w Sinking funds, etc
School loan	Net debt on Ja
	Water debt, includ
Holvoke & Westf, RR. (ref.) 4σ J & J July 1 1913 60 000	including \$1,136,7 ASSESSED VA
do do 1890 4g. A & O Oct. 1, 1910 166,000 City notes	ASSESSED VA rate at different taken at "fair ma
INTEREST on the water bonds and on the city bonds due in 1899	Vears-

INTEREST on the water bonds and on the city bonds due in 1899 is payable at the City Treasury ; on all other bonds at the National Hide & Leather Bank, Boston. TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Holyoke's total municipal debt and the sinking fund held by the oity against the same on the dates named.

Total debt.....

 Sept. 16, '97.
 Jan. 1, '97.
 Jan. 1, '96.
 Jan. 1, '95.

 ...\$2,466,000
 \$2,038,000
 \$1,859,000
 \$1,688,000

 ...940,052
 \$70,816
 548,716
 481,983

...\$1,525,948 \$1,167,184 \$1,310,284 \$1,206,017

RTY-Included in the city's sinking fund as given y 1, 1897, is \$226,500 Holyoke & Westfield RR. stock ased to the New Haven & Northampton and has paid \$79. The value of all city property not including stimated at \$1,005,612. The water-works of the city 00,000. ove \$250,000 \$250,000 \$250,000 \$250,000

LUATION-The city's assessed valuation and tax s follows, real estate being taken "at about 60 per

	A8	ssessed Valuation	2	Rale of Tax
Years-	Real	Personal	Total	per \$1,000.
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		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
POPULATI	ON-In 1896	population was	44.153: in 1	890 it was

- in 1896 population was 44,153; in 1890 it was t was 21,915; in 1870 it was 10,733; in 1896 (accord-s) it was 44,153.

TON.—This town is in Middlesex County.

LOANS-	Amount.	Tax valuation in 1897\$1,815,590
Water Works	\$46,000	Tax rate (per \$1,000) '97 18.50
Other debts	46,553	Population in 1895 was2,983
Total debt Aug. 1, 1897	92,552	Population in 1890 was4,088
		and the second sec

-SAVILLIAN ARNOLD, Treasurer.

tuated in Middlesex County.

Town Notes \$62,000 Tax v Water Notes 98,000 Total Electric light notes 18,000 Popu Total debt July 1, 1897. 178,000 Popu	lebt July 1, 1897 \$132,352 valuation in 18972,908,750 1 tax (per \$1,000) '97 19.75 llation in 1895 was5,308 valation in 1890 was4,670 llation in 1880 was3,739
-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------	---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------

ARK.-HENRY S. BUNTON, Treasurer. Norfolk County. Total debt Nov. 1, 1897. \$166,600 Tax valuation, real.... 8,337,950 Tax valuation, personal 990,285 Total valuation 1897... 9,328,235 Total valuation 1889... 4,597,771 Tax rate (per \$1,000) 1897. \$15-50 Population in 1895 was.... 11,828 Population in 1890 was.... 0,193 Population in 1880 was.... 7,088

LOANS- When Due.
TOWN BONDS -
4s, M&S, \$2,000Sept. 1, 1898
4s, M&N, 12,000Nov. 1, 1898
(\$2,000 due yearly) to Nov. 1, 1903
TOWN NOTES-
4s, J&J, \$2,000July 1, 1898
(\$1,000 due yearly) to July 1, 1899
4s, A&O, \$600Aug. 1, 1898
SEWER LOAN-
4s, M&N, \$150,0001898-1927
(D= 000 amprolly on Mag 1)

lly on May 1.)

-THOMAS E. CONDON, Treasurer.

Essex County.

 Essex County.
 When Due.
 Tax valuation, real
 \$2,000,000

 Tax valuation, person'l 1,000,000

 payable in Boston at the office of the Old Colony Trust

NCE-{GEORGE S. JUNKINS, Mayor. R. J. SHEA, Auditor.

This city	18 in Esse	x Count	y.	the second second						
LOAN	IS-		-In	iteres	t		-1	Princi	pal	
	PURPOSE					. Wh				
Cemetery b	onds, 1893		4		1000	1896	to	1903	\$2	0,000
Gale's Hill	improve. n	otes	4	M	30	Nov.	1,'90 eacl	5-1900 1 year	2 2	5,000
Municipal d	lebt			F &		Feb.			The	3,000
do d	lo 1894		4	J &	J	July	1,	1924		2,000
Public build	ling, 1895.		4	V'rio	us	1896	to	1905	6	5,000
		(\$6,500) due ;	vearly	7.)					
Sewer loan,	1884			J&			1,	1904		0,000
ob	1892.		4	M &	S	1896	to	1912	5	1,000
do	1893		4	3 &	D	1896	to	1903	4	0,000
do	Ward 6, 1	895	4	J&	D	1896	to	1925	4	5,000
uo		(\$1,5								1
Union Stree	thridge		4	J&	Ť	July	1.	1902	6	5,000
Water loan,			Ĝ	A	ŏ					0,000
	1876		6	A &.	ŏ	Apr. Apr.	ī.	1906		0.000
	1893		4	JA	Ť	July	1.	1923		0,000
do						Apr.				7,000
uo	100 1					Apr.				.,
đo	1894									5,000
uo	1004					Oct.			muut	,000
PAR VAL	LIE OF I	BONDS	-The	bong	18 8	are of	va	rious	deno	mina.

paid at the Tremont Bank in Boston and by the City

, SINKING FUND, ETC.—The total debt of Law-896, was \$1,778,000? The subjoined statement shows e sinking fund held by the city against the same, and a the dates named.

Jan. 1, 1896.	Jan. 1, 1895.	Jan. 1, 1894
Total debt (incl. water debt)\$1,814,460	\$1,788,834	\$1,533,666
Sinking funds, etc	530,338	181,988
Net debt on Jan. 1	\$1,258,496 \$902,000	\$1,351,678 \$1,102,431

RTY.—The city owns property valued at \$2,138,783, 799 for water works.

LUATION.—The city's assessed valuation and tax periods have been as follows, assessment being arket value."

		essed Valuatio		
Years-	Real.	Personal.		per \$1,000
1896	\$26,669,525	\$8,214,698	\$34,884,223	
1895	25,308,525	8,257,613	33,566,138	
1894	24,997,875	8,438,718	33,436,593	16.00
1890	14 1 The contraction of	OST POLIS	30,476,223	14.80
1880	SPOT OF PRAIL BAL	ALC SHOULD BE S	24,187,140	16.80

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Vol. LXV

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

LEOMINSTER C. A.	JOSLIN,	Treasurer.
This town is in Worcester County.		

LOANS-	When Due.	GENERAL DEBT-
WATER WORKS-		GENERAL DEBT- 6s, J&J, \$8,000Sept.1, 1898
4128, M&S, \$20,000	.Sept. 1, 1900	4148, J&D, 5,000Dec. 1, 1901
, 21,000		4s, \$38,374 Various.
4s, M&N, 50,000	.Nov. 17, 1900	Water debt \$324,000
4s, M&N, 40,000	.May 17, 1900	Floating debt 80,550
4s, J&D, 25,000	.June 1,1900	Sewer debt 23,500
4s. A&O, 49,000	.Oct. 1, 1925	Town Hall & sch. h. debt. 117,700
SEWER LOANS-		Funds held in trust 19,314
4128, M&N, \$7,000.	Nov. 1, 1903	Total debt Jan. 1, 1897 565,064
4148, J&D, 3,500	Dec. 1, 1901	Tax valuation, real5,166,629
48 6,000		Tax valuation, personal. 973,819
TOWN HALL AND	SCHOOL-	Tot'l valuation in 18966.140.448
4108. J&J. \$13,900	July 1, 1918	Total tax (per \$1,000) \$21.75
94,500.		Population in 1895 was9,214
48,, 41,000.	1900-1907	
(Due \$7.000 annual)	121000to 1003-	the second s

(Due \$7,000 annually 1900 to 1903; \$7,000 in 1905, \$6,000 in 1907.)

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

LEXINGTON.-L. A. SAVILLE, Clerk.

This town is in Middlesex County.

A FILE OF IT IS ALL DECOURTED OF CONTINUES	and the second s
	Trust funds, 68 \$21,500
SCHOOL HOUSE NOTES-	Bonded debt Jan. 1, 1897.\$258,000
-338s, Var., \$18,0001898-1900	Tax valuation, real 3,917,691
(\$6,000 due yearly.)	Tax valuation, personal 393,172
	Tax valuation 4,310,943
WATER WORKS BONDS-	Assessment same as actual value.
48. M&N. \$200,0001897-1916	Tax per \$1,000\$15.30
(\$10,000 due yearly on Nov. 1.)	Population in 1895 was3,497
4g, J&J, \$9,000, gJuly 1, '98-06	Population in 1890 was3,197
(\$1,000 due yearly.)	Population in 1880 was 2,460

LINCOLN .- CHAS. S. WHEELER, Treasurer. This is a town of Middlesex County.

INTEREST is payable at National Bank of Commonwealth, Boston.

LONG MEADOW .- WM. F. EMERSON, Treas. This town is in Hampden County.

LOANS- When Due. Tax valuation, personal. \$63,680 Warrer Bonds- Jan. 1, 1925 As, J&J, \$30,000....Jan. 1, 1925 Interest paid in Springfield, Mass. Total tax (per \$1,000)......\$9-20 Population in 1895 was......620 Tax valuation, real...... 464,815

LOWELL- WILLIAM F. COUR CHARLES F. COBU

This city is in Middlesex County.

LOWELL— (WILLIAM F. COURT This city is in Middlesex County. LOANS— When Due. BRINGES— When Due. 378, F&A, \$42,000...1898 to 1904 (\$5,000 due yearly.) 48, A&O, \$45,000....1898 to 1904 (\$1,500 due yearly.) 44, A&O, \$45,000....91898 to 1904 (\$15,500 due yearly.) 44, A&O, \$45,000....91898 to 1903 (\$15,500 due yearly.) 44, J&D, \$5,4001898 to 1903 (\$15,500 due yearly.) 45, J&D, \$44,000...1898 to 1903 (\$15,500 due yearly.) 45, J&D, \$44,000...1898 to 1903 (\$2,500 due yearly.) 45, J&D, \$44,000...1898 to 1903 (\$2,500 due yearly.) 45, J&D, \$54,0001898 to 1904 (\$4,600 due yearly.) 45, J&D, \$22,000...1898 to 1904 (\$4,600 due yearly.) 45, M&N, \$50,000....1898 to 1904 (\$4,600 due yearly.) 45, J&D, \$23,940....1898 to 1904 (\$5,000 due yearly.) 45, J&D, \$23,940....1898 to 1903 (\$5,000 due yearly.) 45, J&D, \$23,940....1898 to 1904 (\$5,000 due yearly.) 45, J&D, \$23,940....1898 to 1903 (\$5,000 due yearly.) 45, J&D, \$23,000...1898 to 1904 (\$5,000 due yearly.) 45, J&D, \$20,000 due yearly.) 45, J&D, \$20,000 due y

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

	4s, A&O, 10,2 4s, A&O, 60,0
And a state of the	48.*A&O. 60.0
TNEY, Mayor.	48. *A&O. 50.0
RN, Treasurer.	48, *A&O, 50,0 48, *A&O,140, SEWER LOA
	SEWER LOA
NO When Deer	48, M&N, \$21,
NS- When Due,	48, J&J, 10,
1.5-	4s, J&J, 25,
\$6,000	4s, J&J, 30,
24,000 1898 to 1901	4s, M&S, 25,
,000 due yearly.)	4s, J&J, 100,
	48, M&N, 20,
,900 due yearly.)	48, M&S, 10,
\$17,5001898 to 1902 (,500 due yearly.)	4s, M&N, 10,
,500 due yearly.)	4s, F&A, 10,
\$35,0001898 to 1902	4s, M&S, 10,
\$35,0001898 to 1902 ,000 due yearly.)	48, M&N, 10,
, \$150,0001921 200,000July 1, 1926 D, 17,5001898 to 1904	48, J&J, 10,
, 200,000July 1, 1926	4s, A&O, 100,
D. 17,5001898 to 1904	48, J&J, 35,
,500 due yearly.)	4s, A&O, 10,
\$45,000 . 1898 to 1907	48, J&J, 10,
\$45,000 . 1898 to 1907 \$22,500 (reg.).1898 to '06 500 yearly on May 6.)	48, J&J, 10, 48, A&O, 50,
500 yearly on May 6.)	48, J&J, 35,
18-	25, 0 00, 00,
\$5,000	
\$25,0001898 to 1902	(c) coupon,
,000 due yearly.;	* The loans
\$56,000	special acts of
, 94.000	total amount
9,6001898 to 1905 ,200 due yearly.)	DAD MALL
,200 due yearly.)	PAR VALU
N, \$35,0001898 to 1904	INTEREST
,000 due yearly.)	Bank of the I
\$80,0001898 to 1905	other interest
00 due yearly on Aug 7.)	
N. \$6,7001898 to 1906 due yearly on May 5.)	TOTAL DE
due yearly on May 5.)	350. The sub
\$75,0001898 to 1907	sinking fund l
,500 due yearly.)	city's floating
\$18,2001898 to 1904 600 due yearly.)	Eunded debt
,600 due yearly.)	Funded debt
\$60,0001898 to 1905	Sinking funds
\$60,0001898 to 1905 500 due yearly.) 2N, \$5,0001898 and 1899	Net debt
2N, 85,000, 1898 and 1899	
,500 due yearly.)	Water debt (a
\$22,500(reg.).1898 to '06	Floating debt
0 due yearly on May 6.)	Total net mur
WORKS- 1002 to 1001	The funded
\$24,0001898 to 1901	of \$500,000

Jan. 1, '96. \$3,688,030 580,032 Jan. 1,'97. \$3,820,340 391,279 Net debt.....\$3,394,883 \$3,429.061 \$3,107,998 Water debt (included above).....\$1,269,000 Water debt s. f. do \$200,206 \$1,301,000 \$177,205 \$1,275,000 \$196,691 CITY PROPERTY.—The city owns real estate and personal prop-erty valued at \$6,349,057 63. ASSESSED VALUATION.—The city's assessed valuation (about actual value) and tax rate in different years have been as follows: - ---- Assessed Valuation------ Rate of Tax

Years-	Real Estate.	Personal.	Total. per	\$1,000.
1896	\$53,935,960	\$15,965,987	\$69,901,947	\$15.00
1895	52,257,400	16,524,642	68,782,042	18.00
1894	52,038,120	17,046,121	69,084,241	17.40
1890		17,037,462	62,353,612	17.00
1887	41,322,794	15,426,459	56,749,253	15.70
POPULATIO	NIn 1895 1	population was	.84,359; in 1890) it was
77.696; in 1880	it was 59,475.			

LYNN.- {WALTER L. RAMSDELL, Mayor. HARTWELL S. FRENCH, Treasurer.

CITIES AND TOWNS.

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

the smang rund myestments, to pa	y on the entire debt at maturity.
LOANS- When Due.	LOANS- When due
CEMETERY LAND-	SEWER LOAN-(Con.)-
to TET 205 000 m Jan 1 1002	
4s, J&J, \$25,000, rJan. 1, 1903	4s, J&J, \$20,000, r Jan. 1, 1912
ENGINE HOUSE-	4s, J&J, 20,000, rJuly 1, 1912
4s, J&J, \$8,000, rJuly 1, 1898	4s, J&J, 50,000, rJan. 1, 1913
4s, J&J, 15,000, rJuly 1, 1901	4s, 40,000, r 1916
4s, A&O, 10,000, rApr. 1, 1902	3348, J&J, 10,000, rJuly 1, 1904
6s, J&J, 5,000, rJan. 1, 1904	STREET IMPROVEMENT-
FI RE APPARATUS LOAN-	4s, A&O, \$30,000Apr. 1, 1902
	48, A&U, \$50,000Apr. 1, 1902
4s, J&J, \$11,000, rJuly 1, 1900	4s, J&J, 50,000, rJan. 1, 1903
MUNICIPAL LOAN-	4s, A&O, 5,000, r. Oct. 1, 1903
4s, J&J, \$101,000, r. Jan. 1, 1903	4s, J&J, 30,000, r. Jan. 1, 1904
4s, J&J, 58,000Jan. 1, 1904	4s, J&J, 25,000, r, Jan. 1, 1904
48, 60,000	48, 72,000
PARK LOAN-	4s,*A&O, 125,000, r. Apr. 1, 1920
4s, A&O, \$12,000, r Oct. 1, 1902	4s. A&O, 25,000, r. Oct. 1, 1921
40 Tet 5000 m Ten 1 1002	
4s, J&J, 5,000, r Jan. 1, 1903	SINKING FUND LOAN-
4s, J&J, 30,000, c July 1, 1919	48, A&O, \$54,000Apr. 1, 1906
4s, A&O, 6,000, r Oct. 1, 1919	WATER LOAN-
4s, A&O, 20,000, r Apr. 1, 1920	5s, J&J, \$50,000, c. Jan. 1, 1899
48, A&O, 5,000, r Oct. 1, 1920	5s, J&J, 50,000, c. Jan. 1, 1900
POLICE STATION LOAN-	5s, J&J, 50,000, c. Jan. 1, 1901
4s, J&J, \$46,000, rJuly 1, 1899	5s, J&J, 200,000,c&rJan. 1, 1905
4s, J&J, 8,000, rJuly 1, 1900	4= 4.60 10,000,000,000 Apr 1,1000
	4s, A&O, 10,000, r. Apr. 1, 1900
SCHOOL HOUSE LOAN-	4s, M&S, 8,000, r. Mar. 1, 1903
4s, M&S, \$5,000, rSept. 1, 1898	4s, J&J, 150,000,c&rJan. 1, 1905
4s, A&O, 11,000, rApr. 1, 1899	4s, M&N, 20,000, r. Nov. 1, 1913
4s, A&O, 4,000, r Apr. 1, 1900	4s, M&S, 50,000, r. Mar. 1, 1914
4s, A&O, 30,000, rOct. 1, 1900	4s, J&D, 20,000, r. Dec. 1, 1914
4s, A&O, 55,000, rApr. 1, 1901	4s, M&S. 10,000, r Sept. 1, 1916
4s, A&O, 30,000, rOct. 1, 1901	4s, A&O, 9,000 r Oct. 1, 1916
4s, A&O, 20,000, rApr. 1, 1902	4s, J&J, 7,500, r. July 1, 1917
4s, J&J, 28,000, rJuly 1, 1902	4s, F&A, 5,000, r. Aug. 1, 1917
As ILT 8000 - Tap 1 1002	45, F&A, 0,000, F. Aug, 1, 1017
4s, J&J, 6,000, rJan. 1, 1903	4s, A&O, 2,000, r. Oct. 1, 1917
4s, J&J, 10,000, rJuly 1, 1903	4s, M&N, 6,500, r. Nov 1, 1917
4s, J&J, 5,000, rJan. 1, 1904	4s, A&O, 15,000, r. Apr. 1, 1918
48, A&O, 10,200, FOct. 1, 1904	4s, J&D, 10,000, rJune 1, 1918
4s,*A&O, 60,000, rApr. 1, 1909	48, J&J, 85,000, c&r. July 1, 1918
4s,*A&O, 50,000, rOct. 1, 1910	4s, A&O, 100,000, c&r. Apr. 1, 1919
4s, *A&O,140,000, c&r.Apr. 1, 1911	4s, J&J, 75,000, r. July 1, 1919
SEWER LOAN-	4s, J&J, 35,000, r Jan. 1, 1920
4s, M&N, \$21,000, rNov. 1, 1897	4s, A&O, 150,000, r. Apr. 1, 1920
4s, J&J, 10,000, rJan. 1, 1903	4s, A&O, 50,000, r. Apr. 1, 1921
4s, J&J, 25,000, rJan. 1, 1904	4s, A&O, 25,000, r. Oct. 1, 1921
4s, J&J, 30,000, rJuly 1, 1904	4s, J&J, 50,000, r. Jan. 1, 1922
4s, M&S, 25,000, rSept. 1, 1905	4s, J&J, 25,000, r. July 1, 1922
4s, J&J, 100,000, rJuly 1, 1906	4s, A&O, 40,000, r. Apr. 1, 1923
4s, M&N, 20,000, r Nov. 1, 1906	4s, J&J, 165,000July 1, 1925
48, M&S, 10,000, rSept. 1, 1907	48
4s, M&N, 10,000, rNov. 1, 1907	3348, M&N, 7,300, r. May 1, 1904
4s, F&A, 10,000, r Aug. 1, 1908	34s, M&N, 31,000, r. Nov. 1, 1913
4s, M&S, 10,000, r Sept. 1, 1908	3348, J&D, 6,000, r. Dec. 1, 1915
4s, M&N, 10,000, r Nov. 1, 1908	3 ¹ ₂₈ , M&N, 71,500, r. May 1, 1905
	21-2 TED 5000 m Dec 1 1005
4s, J&J, 10,000, rJan. 1, 1909	3128, J&D, 5,000, r. Dec. 1, 1905
4s, *A&O, 100,000, r Apr. 1, 1909	31g8, A&O, 2,000, r. Apr. 1, 1916
48, J&J, 35,000, rJuly 1, 1910	3128, M&N, 24,500, r. May 1, 1916
4s, A&O, 10,000, rOct. 1, 1910	3128, J&D, 3,500, r. June 1, 1917
48, J&J, 10,000, r Jan. 1, 1911	3128, F&A, 6,500, r. Feb. 1, 1917
4s, A&O, 50,000, r Apr. 1, 1911	MISCELLANEOUS BONDS-
48, J&J, 35,000, rJuly 1, 1911	4s, Var., \$35,800, r1902 to 1904

(r) registered. marked thus (*) in the above table are authorized by f Legislature in excess of the city's legal debt limit. The of outstanding bonds thus authorized is \$500,000.

JE OF BONDS .- The bonds are \$500 to \$2,500 each.

-WHERE PAYABLE.—Coupons are payable at the Republic, Boston, or at the City Treasurer's office, Lynn; is payable by City Treasurer only.

EBT, ETC.—The total debt on May 1, 1896, was \$3,923,-ajoined statement shows Lynn's total municipal debt, the held by the city against the same, the water debt, and the s debt, on each of the dates indicated.

Funded debt (excl. of water)\$2,095,800 \$5	2,076,700	\$1,793,000
Sinking funds	486,056	430,199
Water debt (additional)\$1,780,300 \$1	1,590,644 1,620,300 \$331,000	\$1,362,801 \$1,626,500 \$500,000

The funded debt as given above for 1896 includes loans 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 city property consisting of real estate, school buildings and public parks, amounts 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 this head in connection with the details of the debt and finances of the State of Massachusetts. It will be noted there that the general debt limitation of Massachusetts cities is 2½ per cent. But in addition Lynn has been given authority from time to time to issue various special amounts of bonds.

ASSESSED VALUATION.—Assessed valuation and tax rate, rea estate being taken "at about three-fourth cash value," have been :

STATE AND CITY SUPPLEMENT.

	A	ssessed Valuatio	n Re	tle of Tax
Years-	Real	Personal		r \$1,000.
1897			\$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	17.20
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	17.20

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

JOHN E. FARNHAM, Mayor N

TOUNE I	ADNHAM MOTOR	
ALDEN	WILDER, Auditor.	
This city is in Middlesex County,	and was incorporated Ja	
LOANS- When Due.	LOANS- SCHOOL HOUSE LOANS-	When Due
BRICK SIDEWALKS- s, M&S, \$5,000Mar.15, 1898 s1,000 due yearly to Mar.15, 1902 s, M&S, \$7,000Mar.15, 1898 s1,000 due yearly to Mar.15, 1904 s, J&D, \$6,400June, '98 to '05 (\$800 due yearly).	4s,, \$9,000189	=(001.)-
\$1,000 due yearly) to Mar. 15, 1902	(\$1,000 annually.)	
s, M&S, \$7,000Mar.15, 1898	SEWERAGE-	av 2 1922
s, J&D, \$6,400,June.'98 to '05	4s, M&N, \$50,000M 4s, M&N, \$200,000M 4s, M&N, 200,000M 4s, M&N, 200,000M 4s, M&N, 150,000M 4s, 100,000 4s,	av 2, 1923
(\$800 due yearly).	4s, M&N, 200,000Ma	y 2, 1924
s, J&J, \$9,000July 1, 1898	4s, M&N, 150,000Ma	ay 2, 1925
s \$10.000 1898-1907	48, 2.000	1898-1899
s, J&J, \$9,000July 1, 1898 \$1,000 due yearly) to July 1, 1906 s,, \$10,000 1898-1907 (\$1,000 annually.) FIRE DEPARTMENT— \$ MAN \$2,000 Mar 1, 1808	ALMSHO, SE DOMDS-	
FIRE DEPARTMENT-	4s, \$2,000 STREET LOANS-	1898-1899
s, M&N, \$3,000May 1, '898 81,000 due yearly) to May 1, 1900 5, M&N, \$2,100Nov.1, 1897 5300 due yearly) to Nov. 1, 1903	4s, A&O, \$7,000A1	or. 1, 1898
s, M&N, \$2,100 Nov. 1, 1897	4s, A&O, \$7,000Al (\$3,500 due yearly) to Al 4s, M&N, \$7,000Ma (\$1,000 due yearly) to Ma	pr. 1, 1899
8 A&O \$10,800 Apr 1,1903	(\$1 000 due yearly) to Ma	r.15, 1898
s, A&O, \$10,800Apr. 1, 1898 \$600 due yearly) to Apr. 1 1915 s, J&D, \$1,000June 1, 1898	(\$1,000 due yearly) to Ma 4s, M&N, \$6,000No (\$1,200 due yearly) to No 4s, J&D, 16,000to U	v. 2, 1897
s, J&D, \$1,000June 1, 1898	(\$1,200 due yearly) to No	v. 2, 1901
\$1,000 due yearly) to June 1, 1898 \$2,500 1898-1900		
P, \$2,500 1898-1900 PUBLIC PARKS—		
s, J&J, \$80,000July 3, 1944 s, 10,000 1945 s, J&J, 10,000July 3, 1947	(\$1,000 due yearly) to De 4s, J&J, \$18.000Ju (\$2,000 due yearly) to Ju	0. 2, 1899
s, J&J, 10,000July 3, 1947	(\$2,000 due yearly) to Ju	ly 1, 1906
SCHOOL HOUSE LOANS-		
$1600 \mathrm{due vearly} $ to May 15,1898	(\$1,000 due yearly) to Ju	ly 1, 1901
s, M&N, \$5,400Nov. 1, 1898	(\$1,000 due yearly) to Ju 4s. J&J, \$4.000 Ju (\$1,000 due yearly) to Ju 4s\$10,00018	ly 1, 1901
\$1,800 due yearly) to Nov. 1, 1900	4s, \$10,00018 (\$1,000 annually.)	98 to 1907
8, J&J, \$25,000July 15,189* 85,000 due v'rly) to July 15,1902	(51.000 annually.)	
SCHOOL HOUSE LOANS— s, M&N, 4,800May15,1899 \$1,600 due yearly) to May15,1900 s, M&N, \$5,400Nov. 1, 1898 \$1,800 due yearly) to Nov. 1, 1898 \$5,000 due yearly) to July 15,1902 s, J&J, \$25,000July 15,1902 s, A&O, \$5,000Apr. 1, 1898 \$4,000 due yearly) to July 15,1902 s, A&O, \$5,000Apr. 1, 1898 \$4,000 due yearly) to Mar. 1, 1898 \$5,500 due yearly) to Mar. 1, 1902 s, M&N, \$90,000Nov. 1, 1897 \$5,000 due yearly) to Nov. 1, 1914 s, J&J, \$3,600July 1, 1898 \$1,750 due yearly) to July 1, 1898 \$1,750 due yearly) to July 1, 1898 \$1,635 due yearly) to July 1, 1898 \$1,850 due yearly) to July 1, 1898	4s,\$5,00018 (\$1,000 annually.)	00 10 1002
84,000 due yearly) to Apr. 1, 1899	WATER CONSTRUCTION	
\$5,500 due v'rly) to Mar. 1, 1898	48, J&J, \$15,000Ja 48, J&J, 10,000Ju	lv 1, 1901
s, M&N, \$90.000Nov. 1, 1897	4s, J&J, 95,000Ju	ly 1, 1907
\$5,000 due yearly) to Nov. 1, 1914	4s, J&J, 100,000Ju	ly 1, 1908
\$1,750 due yearly) to July 1, 1915	48, J&J. 30.000JI	ly 1, 1910
J&J, \$5,600July 1, 1898	4s, J&J, 68,000Ju	ly 1, 1913
\$ 00 due yearly) to July 1, 1905	48, J&J, 42,000Ja	In. 1, 1914
\$1,850 due yearly) to June 1, 1915 \$, J&J, \$2,000July 1, 1898 \$2,000 due yearly) to July 1, 1898 \$, F&A, \$55,0001898 to 1917 \$5,000 lass to 1907	4s, J&J, 19,000J	an. 1, 1916
s, J&J, \$2,000July 1, 1898	4s, J&J, 15,000J	uly 1, 1916
s. F&A, \$55,000 1898 to 1917	4s 25,000 Apr.	198 & '99
(\$1,000 annually.)	4s, J&J, \$15,000Ja 4s, J&J, 10,000Ju 4s, J&J, 95,000Ju 4s, J&J, 100,000Ju 4s, J&J, 120,000Ju 4s, J&J, 120,000Ju 4s, J&J, 120,000Ju 4s, J&J, 68,000Ju 4s, J&J, 160,000Ju 4s, J&J, 10,000Ju 4s, J&J, 12,000Ju 4s, J&J, 12,000Ju 4s, J&J, 15,000Ju 4s, J&J, 15,000Ju 4s, J&J, 15,000Ju 4s, J&J, 15,000Ju 732s, J&J, 25,000Ju 4s,, 25,000Ju 4s, J&J, 15,000Ju 4s, J&J, 15,000Ju <td>0001897</td>	0001897
(\$1,000 annually.)	LANGE J CHAR - COMPANY	
INTEREST is payable at the	National Bank of Rede	mption of
Boston.		
TOTAL DEBT, SINKING FUN hows Malden's total debt and the s he same on the 1st of January of	DS, ETCThe subjoined	statement
he same on the 1st of January of	each of the last four year	ity against
· 1897	1896. 1895	1894
Sotal debt\$1,626,000 Sinking fund, etc 130,316	\$1,563,100 \$1,239,050 159,081 115,220	\$971,950 93,351
Sinking fund, etc 130,316	159,081 115,220	93,351
Netdebt\$1,495,684	\$1,404,019 \$1,123,830	\$878,599
Netdebt\$1,495,684 Vater debt (incl'd) \$549,000 Vater sinking fund. \$77,330	\$580,000 \$585,000	\$878,599 \$558,000
water sinking fund. \$77,330	\$95,677 \$69,262	\$55,890
CITY PROPERTY The city of	owns property valued at s	31.354.959
ot including the water works, whi	ich cost \$977,013.	
ASSESSED VALUATIONVa	luation and tax rate ha	ve been as
ollows, the real estate being a	ssessed at about three-f	ourths its
Years- Real. Per	rsonal. Total.	Rate of Tax per \$1,000
\$21,299.200 \$2.5	00,360 \$23,799,560	\$16.00
20,475,500 2,5	96,440 23,071,940	$15.70 \\ 15.70$
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	61,276 22,124,976	15.70
		15.10
POPULATION.—In 1895 popu 3,031; in 1880 it was 12,017; in	lation was 29,706; in 18	390 it was
ion (estimated), 30,672	1870 ft was 7,367. Prese	ent popula-
	Jan Shipping	
MANCHECTED	D 0	
MANCHESTERE	DWIN P. STANLEY	, Treas.
This town is in Essex County.		
_LOANS- When Due.	Tax valuation, real	\$3,752,540
TOWN BONDS-	Tax valuation, personal	3,508,092
, \$12,000	Tax rate (per \$1.000).	\$8.20
Is, M&N. \$120,000.Nov. 1,'97 to '16	Assessment is about ad	tual value.
(\$6,000 due yearly.) Bonded debt, Feb. 1, '97 \$139,650	Population in 1890 was	1,876
σομασι αση, του. 1, 97 φ139,000		
and the fact that the fact of the fact of the fact of		
average of the second s	and the second second	
– MARBLEHEAD.–	the set of	Treas

This town is in Essex County

LOANS- When Due.	LOANS- When Due.
ELECTRIC-LIGHT BONDS-	TOWN NOTES-(Con.)
4s, J&J, \$50,000July 1, 1924	-4s, A&O, \$1,5001898
REFUNDING BONDS-	4s, A&O, 1,000Oct. 1, 1898
4s, A&O, \$42,0001898-1906	WATER BONDS-
(\$5,000 due yearly on Oct. 1.)	4s, M&N, \$66,500Nov. 1, '97-'18
TOWN NOTES-	4s, M&N, 26,000May 1, '98-'19
4s, J&D, \$12,000June 1, 1898	4s, J&J, 29,500. Jan. 1, '98 to '20
(\$4,000 due yearly) to June 1, 1900	4s, J&J, 58,000. July 1, '98 to '21
4s. J&D. \$4,0001897 to 1898	4s. J&D. 40.000. Dec. 1. '97 to '21

(\$2,000 due yearly on Dec. 1.) INTEREST on the electric-light and water-works bonds is payable at Boston; on the refunding bonds at Boston and Marblehead; on town notes at Marblehead.

BONDED DEBT on October 1, 1897, was \$312,000; water debt (included), \$220,000; floating debt, \$18,500; total debt, \$330,500; sinking fund, \$2,000.

TAX VALUATION (about the same as actual value) and tax rate have been as follows:

		sessed Valuatio	on	Rate of Tax
Years-	Real.	Personal.	Total.	per \$1,000
1897	\$4,793,650	\$761,775	\$5,555,425	\$16.80
1896	4,735,600	800,068	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.-{C. L. BARTLETT, Mayor, G. S. HASKELL, Auditor.

This place is in Middlesex County; incorporated as a city on January

	the second se	
5	LOANS— When Due.	WATER BONDS-Continued-
	CITY NOTES-	4s, M&S, \$125,000Sept. 1, 1912
)	4s, A&O, \$8,000Oct. 1, 1898	4s, M&S. 75,000Sept. 1, 1913
	(\$2,000 due yearly) to Oct. 1, 1901	4s, M&S, 30,000Sept. 1, 1921
)	TOWN NOTES-	4s. F&A, 150,000Aug. 1, 1922
	4 ¹ ₂ s, A&O, \$20,000. Apr. 1, 1899	4s, M&S, 70,000Sept. 1, 1924
3	GENERAL LOAN-A&B&D-	4s, J&J, 18,000July 1, 1926
)	4s, J&D, \$50,000June 1, 1915	Total debt Jan. 1, 1897 \$898,456
3	4s, M&S, 15,000Sept. 1, 1905	Sinking funds 182,451
1	4s, M&N, 6,000May 1, 1901	Net debt Jan. 1, 1897 716,005
(SEWER BONDS 1891-	Water debt (included) 538,000
	4s, A&O, \$125,000Apr. 1, 1911	Tax valuation, real7,666,091
5	4s, J&J, 100,000July 1, 1911	Tax valuation, personal1,203,191
2	4s. M&S, 22,000Sept. 1, 1914	Total valuation 18968,869,282
Š	SCHOOL NOTES-	Tax rate (per \$1,000) \$18.30
2	4s, J&J. \$65,0001898 to 1917	Total valuation 18948,310,714
2	(\$3,000 annually 1898 to 1912, and	Assessment is 7-10 actual value.
2	\$4,000 annually 1913 to 1917.)	Population in 1895 was 14,980
	WATER BONDS-	Population in 1890 was13,805
	4s, J&J, \$50,000July 1, 1900	Population in 1870 was 8,474
2	4s, M&N, 20,000May 1, 1904	TANOT ROALDERN TO DEED B SCHOLT
5	and the second s	A REAL PROPERTY AND A REAL PROPERTY A REAL PROPERTY A REAL PROPERTY AND A REAL PROPERT

INTEREST on the bonds is payable at the Winthrop National Bank Boston, Mass.

WATER WORKS are self-supporting with no charge for fire or street service. The value of the water works and other property owned by Marlborough is about \$569,810.

MARSHFIELD.-GEO. H. WEATHERBEE, Treas.

This town is in Plymouth County. Bonds are tax exempt.

LOANS — When Due. RAILROADS, &c.— 4s, F&A, \$55,000....Feb. 12, 1901 Total debt Jan., 1897..... Net debt Jan., 1897..... 35,675 Total valuation real....\$1,163,030 Tax valuation, personal Total valuation 1896....\$1,318,125 Total valuation 1896.....\$1,318,125 Tax rate (per \$1,000)... \$16:00 Assess't is about actual value. 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. WATER BONDS. 4s, J&J, \$125,000....Jan. 1, 1919 Interest is payable in Boston. Net debt Jan. 1, 1897....\$129,350 Tax valuation, real.....1,502,291 Net debt Jan. 2, 1897....\$129,350 Tax valuation, real.....1,502,291

MEDFORD.-{L. H. LOVERING, Mayor. PARKER R. LITCHFIELD, Treasurer.

Medford is in Middlesex County.

LOANS- When Due.	MUNICIPAL LOAN BONDS-
PLAY-GROUND BONDS-	4s, M&N. \$200,000May 1, 1917
18. J&J, \$7,000 July 1, 1904	WATER-WORKS BONDS-
Is, J&D, 14,000 Dec. 1, 1914	4s, J&J, \$75,000July 1, 1900
PUBLIC BUILDING BONDS-	4s, J&J, 125,000July 1, 1910
Is, J&J, \$45,000July 1, 1913	4s, J&J, 100,0001899-1923
18. M&N, 56,000Nov. 1, 1914	(\$4,000 due yearly on Jan. 1.)
18. J&J. 6.000July 1, 1899	4s, A&O, \$25,000Oct. 1, 1914
4s, J&J, 6,000July 1, 1899 4s, J&D, 18,000 1901-1903	4s, A&O, 25,000Oct. 1, 1919
(\$6,000 due yearly n July 1.)	4s, J&D, 45,000Dec. 1, 1922
18, J&J, \$4,000July 1, 1904	4s, J&J, 6,000July 1, 1916
18. J&J, 4,000July 1, 1907	4s, J&J, 6,000July 1, 1917
1s, J&J, 21,000July 1, 1908	48, J&J, 11,000July 1, 1918
4s. J&J. 26,000July 1, 1909	4s, J&J, 15,000July 1, 1920
18, J&J, 26,000July 1, 1911	4s, J&J, 15,000July 1, 1921
1s, J&J, 26,000July 1, 1912	4s, J&J, 36,000July 1, 1923
4s, J&J, 18,000July 1, 1915	Bonded debt Feb. 1,'97.\$1,105,000
SEWER BONDS-	Sinking funds 169,804 Water debt (included) 484,000
4s, J&J, \$20,000July 1, 1905	Water debt (included) 484,000
4s, A&O, 10.000Oct. 1, 1905	Permanent debt (add 1). 14,009
4s. J&J, 12,000July 1, 1906	Pernetual care fund (ad-
4s, A&O, 10,000 Oct. 1, 1906	ditional) 18,073
4s, J&J, 12,000July 1, 1907 4s, J&J, 10,000July 1, 1915	Unfunded debt 220,000
4s, J&J, 10,000July 1, 1915	Notes
48. A&O. 10,000	Tax valuation, real16,166,050
4s. F&A, 80,000 1916-1919	Tax valuation, person'l 2,182,450
(\$20,000 due yearly on Aug. 1.)	Total valuation 189718,348,500
4s, F&A. \$75,0001920-1922	(Property assessed at about mar-
(\$25,000 due yearly on Aug 1.)	ket value.)
4s, F&A, \$30,000Aug, 1, 1923	Tax rate (per \$1,000) '97\$17.00
4s, J&J, 10,000July 1, 1924	Population in 1880 was 7,573
4s, A&O, 10,000Oct. 1, 1924	Population in 1890 was11,079
4s, J&J, 20,000July 1, 1925	Population in 1897 was15,601
4s, J&J, 41,000July 1, 1926	Stee A total and all and the state a state
m ar it it it realized and	to to to to the un the unfunded debt

The Municipal Loan bonds were issued to take up the unfunded debt as it matures. There is also a fund known as the Bradbury Fund, amounting to \$11,252. This is invested in the Medford Savings Bank and is not included in estimating the city's indebtedness.

INTEREST on bonds is paid at the Howard National Bank of Bos-ton. All notes and interest on same are paid by City Treasury.

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MASSACHUSETTS---CITIES AND TOWNS,

MELROSEEDWIN C. GOULD, Auditor.					
This town is in Middlesex County.					
LOANS- When Due. SEWER BONDS- 4s, J&D, \$100,000June 1, 1924	LOANS- When Due. WATER WORKS-(Con.)				
4s, J&D, 100,000June 1, 1925 4s, J&J, 50,000June 1, 1926	4s, M&S, \$37,000S+ pt. 1, 1912 4s,, 50,000Oct. 1, 1913 4s,, 28,000July 1, 1925				
4s, J&D, 25,000June 1, 1907 4s, J&D, 25,000June 1, 1912	Total debt Jan. 1, 1897. \$779,400 Total assets				
 J&D, 50,000June 1, 1917 SCHOOL BONDS— As, F&A. \$100,000Feb. 24, 1916 	Net debt Jan. 1, 1897 633,655 Water debt, included 257,000 Total value town prop'ty. 564,939				
4s, F&A, 50.000Feb. 24, 1917 TOWN HALL (renewal)— 4s, M&S, \$45,000 Sept. 1, 1912	Tax valuation, real11,450,600 Tax valuation, personal. 758,215 Tax valuation 189712,208,815				
WATER WORKS- 4s, M&N, \$37,000Nov. 1, 1905	Total tax (per 1,000) 15.60 Assessment same as actual value,				
4s, M&N, 50,000May 1, 1907 4s, J&J, 30,0001898 to 1900 (\$10,000 due yearly.)	Population in 1880 was4,560 Population in 1890 was8,519 Population in 1895 was 11,966				
4s, M&N, \$25,000 May 1, 1912 Population in 1897 (est.) 12,520 INTEREST is payable at the Everett National Bank and the City					
National Bank of Boston and the Melrose National Bank of Melrose.					

METHUEN .- JOSEPH S. HOWE, TOWD Clerk. Methnen is in Ess

mounded to in Assoch Councy.				
LOANS- When Due.	Bonded debt Apr. 1, '97., \$175,000			
WATER BONDS-	Floating debt 46.7 0			
4s, M&N, \$100,000 May 1, 1924	Total debt 221,750			
4s, F&A, 50,0001904-1924	Sinking fund 8,000			
4s, A&O, 25,000Oct. 1, 1925	Net debt Apr. 1, 1897 213,750			
TOWN NOTES-	Tax valuation, real2,729,570			
6s,, \$8,250. On demand.	Tax valuation, personal. 910,668			
4 ¹ 28, J&D, 8,000 Dec. 1, 1903	Total valuation 1896 3,640,238			
4s, M&N, 3,000 May 29, 1898	Assessment about 34 actual value.			
4s, M&N, 5,500 June 1, 1899	Total tax (per \$1,000)\$18.00			
4s, M&N, 7,500. May 29, 1900	Population in 1895 was5,690			
4s, J&J, 6,000. July 15, 1902	Population in 1890 was 4,814			
4s, J&J, 9,000 July 1, 1905	Population in 1896 (est.)6,000			
Temporary loan, \$10,0001897				

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

MIDDLEBOROUGH .- This town is in Plymouth

The town of Middleborough and the Fire District of Middle. County. boro are distinct organizations.

LOANS- When Due, IMPROVEMENT BONDS-448, J&D, \$5,200...July 25,1899 448, J&J, 5,200...July 25,1899 448, J&D, 5,055...Dec. 18, 1900 45, M&N, 5,000...Nov. 1,1897 LIGHT BUNDS-4s. SE 48, M&N.

TOTAL DEBT, ETC .- Total debt of the town March, 1897, was

\$1 The Fire District on Jan. 1, 1895, owed \$72,000 on account of water works; sinking fund, \$2,072.

ASESSED VALUATION, ETC.—In 1896 the assessed valuation of real estate was \$3,347.420. personal property, \$517,601; total, \$3,-865,021; total tax rate (per \$1,000) \$20'50. Valuation of Fire District in 1894; Real estate, \$2,226,899; personal property, \$354,495; total, \$2,581,394; tax rate, \$1'60 per \$1,000.

MIDDLESEX CO .- Co. seats are Lowell and Cambridge.

 IMIDDLESEX
 CO.-Co. seats are Lowell and Cambridge.

 LOANS When Due:
 4s. J&D. \$90,000.....1897-1905

 Status BoxDs (\$10,000 due yearly on Dec. 1, 1897
 (\$10,000 due yearly on Dec. 1, 1897

 4s, J&D.
 \$90,000.....Dec. 1, 1897
 Total debt dast returns \$400,000....\$97

 4s, J&D.
 \$90,000.....1897 to 1965
 Tax valuation 1896....465,157,731

 4s, J&D.
 \$90,000.....1897 to 1965
 County tax (per \$1,000).....\$0-81

 (\$10,000 yearly on Dec 1.)
 Population in 1895 was...499,248

 Court House BoxDs-1895 4s, J&D, \$100,000....1923 to 1932

 (\$10,000 yearly on Dec. 1.)
 INTEREST on the building and impresent price in the price

INTEREST on the building and improvement notes is payable at the office of the County Treasurer; on the Court House bonds by the Beacon Trust Company, Boston.

MILFORD.-CLIFFORD A. COOK, Treasurer.

This city is in Worcester County. Property in Milford is assessed at about actual value.

INTEREST on the bonded debt is payable at the National Hide & Leather Bank, Boston, Mass.; on the floating debt at the Milford Savings Bank.

MILLBURY.-Woreester County. Total debt Jan. 1, 1897...\$54,000 | Tax rate (per \$1,000)...... \$20 50 Net debt Jan. 1, 1897, about 30,000 | Population in 1895 was.....5,220 Tax valuation 1896....\$2,289,655 |

MONTAGUE .- This town is in Franklin County. All the loans are exempt from tax ation. The Turners Falls Fire District is a part of the town, but has a separate debt of \$90,000 for water purposes. See Turners Falls. The to 7n debt is as follow:

NATICK .- This town is in Middlesex County.

LOANS— When Due. | Tax valuation 1896.... \$5,617,085 SEWER BONDS— Total tax per \$1,000.....\$18*40 4\$, J&J, \$17,000....July 15, 1926 | Population in 1895 was.....\$909 Total debt May 1, 1896 \$347,825 | Population in 1890 was.....9,118

NEEDHAM .- This town is in Norfolk County.

LOANS— When Due. WATER DEBT— Total valuation, personal. \$370,907 Total valuation 1897...3,187,061 21/98 to 4s, \$140,000.....Various Issued in anticipation of taxes. Total debt Aug. 1, 1897...\$140,000 Tax valuation, real.....2,816,154 Dopulation in 1890 was.....3,035

NEW BEDFORD.-{CHAS. S. ASHLEY, Mayor. JAS. H. HATHAWAY, Treas'r.

This city is in Bristol County.

LOANS-	When due.
CITY IMPROVMENT (P	
6s, A&O, \$110,000	
(\$10,000 due yearly) to	Oct. 1, 1908
6s, A&O, 12,000	Oct. 1, 1909
	Oct. 1, 1910
48, A&O, 15,000	pr. 1, 1898
4s, A&O, 62,000	Apr. 1, 1899
4s, A&O, 25,0004 4s, A&O, 73,0004	Apr. 1, 1900
4s, A&O, 73,000	Apr. 1, 1901
4s, A&O, 50,000	Apr. 1, 1902
48,g, A&O, 162,000g	
4s, A&O, 89,000	pr. 1, 1904
48, c., A&O, 24,000A	
4s.g. M&S, 172,000g.M	
PARK BONDS (reg.)-	
48, A&O, \$100,000	
SEWER BONDS (reg.)	
4s, A&O, \$35,000	
4s, A&O, 43,000	
4s, A&O, 48,000	
	pr. 1, 1911
4s, A&O, 100,000	
4s, A&O, 108,000	
48. A&O. 32.000	nr 1 1914

LOANS- When Due SEWER BONDS (reg.)-(Con.)-4s, A&O, \$55,000... Apr. 1, 1925 4s, g., Mc3, 69,000 g., Mar. 1, 1927 3¹28, A&O, 30,000... Apr. 1, 1906 3¹28, A&O, 30,000... Apr. 1, 1907 School & PUBLIO BLDC, BONDS-4s, g., Mc3, 8128,000 g., Mar. 1, 1917 WHARE BONDS-4s, M&N, \$52,000 g., May 1, 1927 WATER LOAN (reg. & cou.)-7s, A&O, \$100,000... Oct. 1, 1909 6s, A&O, \$100,000... Oct. 1, 1909 6s, A&O, \$100,000... Oct. 1, 1909 6s, A&O, \$100,000... Oct. 1, 1898 (\$20,000 due ye'rly) to Oct. 1, 1899 6s, A&O, \$100,000... Oct. 1, 1905 (\$20,000 due ye'rly) to Oct. 1, 1909 5s, A&O, \$100,000... Oct. 1, 1905 4s, A&O, \$20,000... Apr. 1, 1918 4s, A&O, \$20,000... Apr. 1, 1924 4s, A&O, 200,000 g. Apr. 1, 1924 4s, g. A&O, 400,000 g. Apr. 1, 1927 4s, g. J&J, 200,000 g. Jan. 1, 1927 4s, g. J&J, 200,000 g. Jan. 1, 1927 4s due in 1903 and the water bond⁸

The 4 per cent improvement bonds due in 1903 and the water bonds due in 1926 payable in gold if demanded.

INTEREST on the 7 and 6 per cent water bonds is payable at oston; on all others at the office of the City Treasurer.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined state-ment shows New Bedford's total municipal debt, the sinking fund held by the city against the same, the water debt, and the city's park debt on the dates indicated.

Mar.1, 1897. Total debt\$3,520,000 Sinking funds 463,175	$\begin{array}{c} Jan. \ 1, \ 1896. \\ \$2,167,000 \\ 373,201 \end{array}$	$\begin{array}{c} Jan. \ 1, 1895.\\ \$2,\!420,\!844\\ 446,\!300 \end{array}$	Jan. 1, 1894. \$2,179,195 345,500
Net debt\$3,056,825 Water debt, incl.	\$1,793,799	\$1,974,544	\$1,833,695
above\$1,800,000 Park debt incl.	\$720,000	\$740,000	(1)
above \$100 000	\$100.000	\$100.000	

On March 1, 1897, the city had no floating debt. The Park Loan of 1942 is authorized outside of debt limit. The mulcipal sinking fund receives yearly about \$72,500 and the water sinking fund \$26,700.

CITY PROPERTY,-City's water-works were valued in 1895 at \$1,300,000.

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

	A	ssessed Valuation	2	Rale of Tax
Years.	Real.	Personal.	Total.	per \$1.000
1897	\$35,595,820	\$22,575,978	\$58.171.798	\$16.20
1896	33,920,700	22,360,417	*56.034.917	15.40
1895	31,984,150	20.658.583	52,642,733	15.40
1894	31.835.500	19,599,425	51,434,925	15.60
1890	20.041.500	16.818.254	36.869.754	16.30
1880	13,138,400	13,137,519	26,275,919	15.70

* Less remittances by assessors.

POPULATION.-In 1895 population was 55,254; in 1890 it was 40,733; in 1880 it was 26,845; in 1870 it was 21,320.

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

LOANS-	-In	terest		
NAME AND PURPOSE.	P. Ct.	Payable.	When Due.	Outstand'g.
Armory loan 1895		M&S	\$2,000 due yr'ly.	\$10,200
City bonds renewal. 1888		J&J	July 1, 1908	65,000
do do do1891	4	J&J	July 1, 1911	90,000
do do do	4	A & O	Apr. 1, 1913	25,000
B. & M. railroad	4		· Demand.	71,661
Notes payable	4	M&S	Mar. 1, 1899	15,000
Sewerage.	4	M&S	Sept. 1, 1919	107,500
School	4	M&S	\$1,500 due y'rly.	
Temporary loan	4			47,468
Trust bonds.		0	Demand	79,750

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

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

TOTAL DEBT, SINKING FUNDS, ETC. -The subjoined statement shows Newburyport's total debt and the sinking fund held by the city against the same on the first day of January of each of the last five years.
 1897.
 1896.
 1895.
 1894.
 1893.

 Total debt.
 \$559,108
 \$531,098
 \$532,409
 \$523,639
 \$495,865

 Sink'gf'ds, &c....
 173,422
 152,143
 134,943
 134,849
 117,111

entire city debt at maturity.

ASSESSED VALUATION-The city's assessed valuation and tax rate have been as follows, real estate being assessed at " about three-fourths its actual value."

STATE AND CITY SUPPLEMENT.

28	STATE AND CIT	Y SUPPLEMIENT, Vol. LXV
Year	s. Real. Personal. Total. per \$1,000	POPULATIONIn 1897 population was about 17,000; in 1890 it was 14,990; in 1880 it was 12,172; in 1870 it was 10,160.
1897		NO. ATTLEBOROUGH.—Bristol County.
1895 1894 1893	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	LOANS- When Due. Sinking fund \$68,000
Taz	x rate in 1896 included State tax, \$0.84 (per \$1,000); county tax,	ELECTRIC LIGHT BONDS- 4s, J&J, \$50,000
PO	3; eity tax, \$14:63; total, \$16:50. PULATION-State census 1895 was 14,554; in 1890 population 13,947; in 1880 it was 13,538; in 1870 it was 12,595.	4s. J&J, \$227,0001899 to 1923 Total tax per \$1,000 \$24.00 Tot. bond. debt Jan.1,'97.\$277,000 Population in 1895 was6,576
	Potential and a constant of the second second and a second s	The star and the start start where the start start and the start of the
The	e city is situated in Middlesex County. Newton is one of the few	NORTHBOROUGH.—CHAS. H. RICE, Treas. This town is in Worcester County.
bond	hern cities having tax-receivable coupons attached to any of its is. See below.	LOANS— When Due. Sinking fund
Bo	OANS- When Due. ULEVARD BONDS- When Due. Const Cont'd.)- &D, \$100,000June 1, 1914 4s, A&O, \$60,000Apr. 1, 1915	4s, M&N, \$6,000.Nov.19,'97 to'99 Tax valuation, real 956,265 WATER LOAN- Tax valuation, personal. 249,372
48, A 48, A	&O, 80,000Oct. 1, 1914 4s, F&A, 75,000Aug. 1, 1915 &O, 80,000Apr. 1, 1915 4s, J&D, 50,000Dec. 1, 1916	4s, F&A, \$50,000Aug. 8, 1902 Total valuation 18961,205,637 4s, fund. loan, \$2,000.Aug.20, 1900 Total tax (per \$1,000) \$2000 Interest is payable at Worcester. Population in 1895 was1941
48, J 48, M	 [£X], 100,000Nov. 1, 1915 [4s], M&S. 50,000Sept. 1, 1917 [4s], 100,000July 1, 1916 [5cHool NOTEs- [4s], 40,000	Bonded debt Feb. 1, 1897. \$59,530 Population in 1890 was1,953 Floating debt 2,000 Population in 1880 was1,676
4s, J	TY NOTES— SEWER BONDS—	Total debt
48, J	ΔD , 22,826Dec.28, 1903 48, A&O, 250,000Apr. 1, 1911	NORWOOD.—CHARLES E. POND, Treasurer. The town is in Norfolk County.
4s, A 4s, J 4s, J	Adds Adds <td< th=""><th>LOANS- WATER BONDS- WATER BONDS- When Due. Floating debt</th></td<>	LOANS- WATER BONDS- WATER BONDS- When Due. Floating debt
4s, A 4s, N	4x0, 11,000 1004 4x, J&J, 70,000 11,1926 1x0, 10,000 1000 1004 4x, J&J, 70,000 11,1926 1x0, 10,000 1000 1004 4x, M&N, 100,000 11,1926	4s, F&A, \$55,000Aug. 1, 1901 Sinking funds
48. 0	&D, 13,000Dec. 18, 1914 SEWER NOTES- &D, 29,000June 1, 1914 4s, J&D, \$20,000Dec. 2, 1898 GINE HOUSE LOAN- 4s, J&D, 98,000Dec. 1, 1902	4s, 7,000
4s, J HI	&J, \$10,500July 1, 1906 4s, J&D, 21,000Dec.15,1902 GHWAY LOANS- 4s, J&D, 50,000Dec. 2, 1925	Int. paid by N. E. Tr. Co., Boston. Population in 1895 was4,574 Bonded debt Mar. 1, 1897.\$78,000 Population in 1890 was3,733
48, J 48, F 48, A	 & Dec. 23, 1897 WATER LOANS- '&A, 7,900Feb. 16, 1904 (6s, J&J, \$600,000July 1, 1905 (c), 5,800 Apr. 13, 1904 (ss, J&J, 250,000July 1, 1906 	ORANGET. W. BUDGE, Treasurer.
4s, A 4s, J	L&O, 6,500Oct. 1, 1905 4s, A&O, 100,000Oct. 1, 1910 &J, 4,600Jan. 1, 1905 4s, A&O, 100,000Apr. 1, 1914	This town is in Franklin County. LOANS - When Due. Floating debt
4s, F 4s, A 4s, J	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	WATER BONDS- 4s, M&S, \$135,000\$1,000 yearly. Water debt (incl. above) 136,000
HI	GHWAY STABLE LOANS— 4s, A&O, 100,000Apr. 1, 1922	SEWER BONDS- 4s, M&N, \$51,000 2,000 yearly. REFUNDED DEBT- Total valuation, pers'n'l. 531,465 Total valuation 1896 2,853,910
48, F	XA, 8,000Feb. 16, 1904 48, A&O, 75,000Apr. 1, 1924 SCELLANEOUS LOANS 48, F&A 60,000 Aug 1, 1925	4s, F&A, \$3,675 775 yearly. Assessment about actual value. SCHOOL HOUSE LOANS- Total tax (per \$1,000) \$18.00
48, N 48, J	I&3, 55,550Mch. 1, 1900 4s, J&J, 70,000July 1, 1926 &D, 9,000Dec. 1, 1904 4s, J&J, 45,000July 1, 1927 I&N, 11,000May 1, 1905 WASHINGTON STREET LOAN—	4s, F&A, \$40,000 part yearly. Population in 1895 was5,361 Bonded debt Jan. 1, '97 \$189,000 Population in 1890 was4,568 INTEREST on the water bonds is payable at the Orange National
48, A	A&O \$25 000 Apr 1 1908 4s F&A 200,000 Feb 1 1936	Bank and at the office of the Town Treasurer; on the sewer bonds at the National Hide & Leather Bank, Boston, and the Orange National
	Hoot Loass 4s, J&J, 60,000July 1, 1936 (&D, \$50,000June 1, 1914 4s, J&D, 100,000July 1, 1936 (&J, 9,000July 1, 1914 4s, M&S, 100,000Sept. 1, 1937	Bank; on all other loans at the Town Treasurer's office.
PA	R VALUE OF BONDS,—All the bonds are for \$1,000. TEREST payable at Nat. Revere Bank, Boston, or in Newton.	PEABODY.—This town is in Essex County. LOANS— When Due. Interest paid at City Treasury.
	DTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement vs Newton's total municipal debt, the water debt, the sinking funds,	ELECTRIC LIGHT BONDS 1892— 4s, J&D, \$40,000June 1, 1922 Water debt (included) 108,000
and	the net debt, on the first of January. 1897. 1896. 1895. 1894.	WATER BONDS— Sinking fund and assets 74,398 4s, M&N, \$85,000Nov. 1, 1911 Tax valuation 1896 7,768,750 5ubject to call after Nov. 1, 1896 Total tax (per \$1,000)\$16'80 Total tax (per \$1,000)\$16'80 16'80
Mun Wat	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	REFUNDING WATER BOND*- Assessment same as actual value. 4s, M&N. \$52,0001898-1910 Population in 1895 was10,510 (\$4,000 annually) Population in 1890 was10,158
Sink	Fotal debt\$4,880,613 \$4,169,613 \$3,440,063 \$2,780,326 dng fund 888,446 757,582 657,687 577,416	Town notes, &c
	Net debt Jan. 1\$3,992,166 \$3,411,031 \$2,782,376 \$2,202,910 e sinking fund receives yearly about \$120,000.	PEPPERELLE. L. TARBELL, Treasurer.
AS	SESSED VALUATION.—The city's assessed valuation and tax have been as follows, real estate being at about market value:	This town is in Middlesex County. Total debt Oct. 1, 1897\$40,000 Population 18902,348. Assessed valuation 1897.2,088,268 Population 1897 (est.)3,700
Va	Assessed Valuation Rate of Tax	Tax rate (per \$1,000) '97)\$12.00
189 189	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	PITTSFIELD{ ^{W. F.} HAWKINS, Mayor. E. H. KENNEDY, Treasurer.
1894 1893 1880	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Pittsfield is in Berkshire County. It became a city in 1890. LOANS- When Due. SCHOOL BONDS-
	x rate in 1896 included city tax proper, \$15.38; State tax, \$0.41; hty tax, \$0.75; total, \$16.60 per \$1,000.	WATER LOANS- 4s, M&N, \$45,000Nov. 1, 1908 (\$10,000 annually)
scho	AX-RECEIVABLE COUPONS.—Water bonds for \$1,825,000, and ol, municipal, sewer, park and stable bonds for \$1,156,000 carry	4s, http://doi.org/10/00/10/00/00/00/00/00/00/00/00/00/00/
PC	receivable coupons. DPULATION.—In 1890 population was 24,379; in 1880 it was. 965; in 1870 it was 12,825. By State Census in 1895 was 27,590.	Notes 48, 13,000 on demand Total debt Feb, 1, 1897, 761,650
	ORTH ADAMS {ALBERT C. HOUGHTON, Mayor. AUSTIN BOND, Auditor.	(\$10,000 due y'rly)to June 1, 1918 Notes, 4s, 32,000 Total valuation 18974,579,662 Total valuation 18974,579,662 Total valuation 18974,579,662 Dopulation in 1896 was20,461
TI	his town is in Berkshire County.	Total tax (per \$1,000) '97 \$16'80 Population in 1896 was 20,461 Population in 1890 was 17,281
Wat	ded debt Jan.1,'97. \$327,000 Tax valuation 1897\$8,537,062 er debt (additional) 472,250 Tot. tax (per \$1,000)'97 24.00 valuation, real 6,828,325 Population in 1896 (est.)22,000 valuation, personal 1,708,737 Population in 1890 was16,074	The city's honds are all navable in gold
	valuation, personal 1,708,737 Population in 1890 was16,074 TEREST is payable in Boston and North Adams.	on all other bonds at Boston.
N	ORTHAMPTON{JOHN S. MATHER, Mayor. GEO. W. CLARK, Treasurer.	PLYMOUTH.—GEORGE S. DYER, Treasurer. This town is in Plymouth County. The water department pays from
Th	his city is in Hampshire County.	receipts interest on water loans and about \$4,000 annually on debt. Total debt May 1, 1896. \$250,028 Tax rate (per \$1,000) \$16:40
48.1	RIDGE NOTES- 48, M&N, \$37,500Nov. 15, 1897 M&N, \$26,750 May 15, 1901 (\$12,500 due y'rly) to Nov. 15, 1899	Tax valuation, real
48, I SC	Max, \$74,000May 1, 1904 WATER BONDS- HOOL BONDS- 48, A&O. \$30,000 g. Nov. 6, 1897	INTEREST is payable partly in Boston and partly in Plymouth.
48, 4 48, 4	I&J, \$50,000Jan. 1,1915 (\$6,000 due semi-an.)toNov.6,1899 I&J, 3,000July 1,1898 4s, A&O, \$50,000Oct. 1,1900 J&J, 2,400July 1, 1899 4s, A&N,\$100,000May 1, 1909	PROVINCETOWN{M. L. ADAMS, Mayor. SETH SMITH, Treasurer.
650	OTAL DEBT.—The city's total debt, on Sept. 1, 1897, was \$523,- ; net debt, \$485,450; water debt, included, \$186,000.	LOANS- When Due. Floating debt \$13,440
A	SESSED VALUATION.—The city's assessed valuation and tax have been as follows, property being assessed at 80% of full value.	(\$2,000 due yearly.) Assets
Yea	Personal Rate of Tax rs- Real Estate. Property. Total. per \$1,000. 7	$4^{1}_{28}, J\&D, \$52,000 Jne 1, '98 to 1923$ Tax valuation, real 1, 174, 440
189 189	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	(\$2,000 due yearly.) Tax rate (per \$1,000) \$20.00
189	0	Total bond.debt Jan. 1, 97.\$78,000 Population 1896 (est.) . 4,555

rs-	Real Estate.	Property.	Total. per	r\$1.0
7	\$9,098,180	\$2,303.081	\$11.401.261	\$15
6	8,695,280	2,256,084	10,951,364	15
5	8,301,221	2,373,976	10.675.197	15
0	6,622,225	2,571,851	9,194,091	15

ebt May 1, 1896.	\$250,028	Tax rate (per \$1,000)\$16.4	0
		Population in 1895 was7,95	
luation, personal	2,050,475	Population in 1890 was7,31	4
aluation 1896	6,947,700	Population in 1880 was7,093	3
EREST is payabl	e partly in	Boston and partly in Plymouth.	

l debt Jan. 1, 1897	91,440
ts	21,114
debt Jan. 1, 1897	70,326
er debt (included)	64,000
valuation, real1, valuation, personal.	747.728
l valuation, 18961,	
rate (per \$1,000)	\$20.00
ilation 1896 (est.)	4.555
	-,

MASSACHUSETTS --- CITIES AND TOWNS,

QUINCY.--{CHARLES FRANCIS ADAMS, 2d, Mayor. JOHN O. HALL, Auditor. This city is in Norfolk County.

INTEREST is payable at the National Bank of the Commonwealth of Boston, Mass.

RANDOLPH.-JOSEPH T. LEAHY, Treasurer. This town is in Norfolk County.

LOANS-When Due. LOANS- When Due. WATER WORKS-4s, A&O, \$10,000....Apr. 1, 1902 4s, A&O, 20,000...Apr. 1, 1907 4s, A&O, 20,000...Apr. 1, 1912 4s, A&D, 40,000...Apr. 1, 1917 4s, J&J, 25,000...July 1, 1928 Interest payable at Boston. Bonded debt Jan.1, 1897.\$148,000 Floating debt and accid't 43,227

 Total debt.
 \$191,317

 Sinking funds.
 41,344

 Net debt Jan. 1, 1897.
 149,973

 Tax valuation, real.
 1,606,600

 Tax valuation, personal.
 217,100

 Total valuation, personal.
 217,100

 Assessment is about actual value
 Total tax (per (\$1,000)...\$19-80

 Population in 1895 was.
 3,694

 Population in 1890 was....4,027
 3,407

READING.-E. N. HUNT, Ch'rman B'd of Aud's. This town is in Middlesex County. This town is in Middlesex County, LOANS When Due. ELECTRIC-LIGHT BONDS 48, A&O, \$7,000..., Oct. 1, 1898 48, A&O, \$7,000..., Oct. 1, 1893 (\$1,000 due yearly) to Oct. 1, 1904 44, A&O, \$40,000..., Oct. 1, 1905 (\$2,000 due yearly) to Oct. 1, 1905 48, May, \$12,600..., May 1, 1898 (\$1,400 due yearly) to May 1, 1906 48, \$1,500..., May 1, 1898 (\$1,400 due yearly) to May 1, 1906 48, \$22,000..., 1898 to 1908 (\$2,000 due yearly). (\$2,000 due yearly). 1897 Schoot. Bonds 48, \$F&A, \$22,000..., 1898 to 1908 (\$2,000 due yearly). (\$8,000..., May 1, 1909 (\$1,3000 due yearly). 48, F&A, \$21,000..., May 1, 1909 (\$2,000 due yearly). 48, Mar, \$5,000..., May 1, 1898 (\$2,000 due yearly). 49, Mar, \$8,000..., May 1, 1898 (\$2,000 due yearly). 7508,..., \$10,000..., May 1, 1898 1508

REVERE .-- G. ARTHUR TAPLEY, Treasurer.

This town is in Su	nork County.	
LOANS-	When Due.	SUNDRY PURPOSES-
SCHOOL LOAN-		4s & 5s, \$5,500 1897 to 1899
4s. J&D. \$64,500	1897 to 1915	Net debt Feb. 1, 1897 \$129,550
SEWER LOAN-		Tax valuation, real7,713,820
4s, A&O, \$25,000	1898 to 1899	Tax valuation, personal, 169,034
4s, F&A. 22.000	1898 to 1919	Total valuation 18967.882.854
STREET LOAN-		Total tax (per \$1,000) 12.40
4s. \$7,600	1898 to 1899	Population in 1895 was 7.437
		Designation in 1000 means \$ 000

INTEREST is payable in Boston at the Fourth National Bank.

ROCKLAND.-J. S. GRAY, Treasurer.

Town in Plymouth County.

INTEREST on the school bonds at the New Eugland Trust Co., Boston; on the deficiency bonds at the State Treasury; on all other bonds at the office of the New England Trust Co., Boston.

SALEM JAMES H. TURNER, Mayor. JAS. B. NICHOLS, Auditor.						
This city is in Essex County.	and the second second second second second second	-				
LOANS- When Due.		1				
ARMORY BONDS- 4s, M&S, \$4,000March 1	MUNICIPAL LOAN 1892- 48, J&D. \$60,000June 1, 1898	1				
(\$500 yearly.)	\$3,000 due yearly) to June 1, 1917					
CANAL STREET- 4s, M&N, \$24,000 May 1, 1898	MUNICIPAL LOAN 1893- 4s, J&D, \$36,000June 1, 1898					
(\$6,000 yearly) to May 1, 1901	(\$6,000 due yearly) to June 1, 1903					
HIGH SCHOOL BONDS- 4s, F&A, \$37,800Aug., 1898	PUBLIC LIBRARY- 68, A&O, \$25,000Apr. 1, 1908					
(\$4,200 due yearly) to Aug., 1907	SEWER LOANS-					
IMPROVEMENT LOAN 1892- 45, F&A, \$45,000Aug. 1, 1898	4a, A&O, \$46,000Apr. 1, 1898 (\$2,000 due yearly to) Apr. 1, 1920					
(#9,000 due yearly) to Aug. 1, 1902 IMPROVEMENT LOAN 1893-	WATER BONDS- 68, A&O, \$75,000Apr. 1, 1898	4				
48, A&O, \$30,000Oct. 1, 1898	5s, J&J. 398,500July 1, 1904					
(#5,000 due yearly) to Oct. 1, 1903 IMPROVEMENT LOANS 1894-	4s, J&D, 184.000June 1, 1898 (\$8.000 yearly) to June 1, 1920	-				
4s, M&S, \$67,000Mar. 1, 1898	4s, F&A, \$22,000 Feb. 1, 1898					
(\$9,000 due yearly) to Mar. 1, 1904 48, M&S, \$6,000Mar. 1, 1898	(\$2,000 due yearly) to Feb. 1, 1908 4s, F&A, \$9,500 (\$500 yr'ly) Mar.1	1				
(\$3,000 due yearly) to Mar. 1, 1899	4s, M&S, \$7,6501898-1906					
IMPROVEMENT LOAN 1895- 84a, A&O, \$20,000Apr. 1, 1898	\$850 due Aug. 1 yearly.	1				
(\$2,500 due yearly) to Apr. 1, 1905	P. TRUD					
PAP VALUE OF DOMOG	bonds are mostly in \$1 000 nicess.	1. 1				

INTEREST is payable at the Merchants' National Bank, Boston,

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined state-ment shows Salem's total municipal debt, the sinking fund held by the city against the same, and the water debt, on each of the dates named.

	ttunds and ca	\$	1,167,500 192,767	Dec. 15, 1 \$1,317 229		an. 1, 1895. \$1,267,234 166,711	1
Water de	ebt bt (included ids (included	l above)	\$974,733 711,500		3,429 0,500 5,425	\$1,100,523 681,500 103,425)
ASSES rate have	SED VALU been as fol	JATION	The city's	assessed	valuati	on and tax	ĸ
-		-Assessed	Valuation	2	Carl and Street	- Tax per	r
Years.	Real.	Persona	l. Additi	onal.	Total.		
1897						\$17.30	

1897 1896\$17,542,700 1895 17,076;400 1894 16,463,200		\$9,000 43,500	\$27,642,700 27,583,600 28,360,200	\$17.30 16.00 18.50 16.80
1890 14,289,500	11,888,690	20,700	26,198,890	17.00

POPULATION.-In 1895 population was 34,437; in 1890 it was 30,801; in 1880 it was 27,563; in 1870 it was 24,117; in 1896 the population is estimated at 35,000.

SAUGUS. -This town is in Essex County.

LOANS-	When Due.	Sinking funds \$52,520
School house, \$53,650.		Net debt May 1, 1896 154,630
Water works, 62,000.		Tax valuation 1896 3,223,327
Coupon notes, 35,000.		Total tax (per \$1,000)\$22.00
Other debts, 55,500.		Population in 1895 was4,504
Total debt May 1, 1896	5. \$207,150	Population in 1895 was4,504

SOMERVILLE.- {ALBION A. PERRY, Mayor. JOHN F. COLE, Treasurer. This city is in Middlesex County

SOMERVILLE	LBION A. PERRY, Mayor. OHN F. COLE, Treasurer.
This city is in Middlesex County	
LOANS- When Due. CITY BONDS- 4 ¹ 95,A&O, \$96,000Oct. 1, 1898	LOANS- When Due. SEWER BONDS- 4 ¹ 28.J&J, \$17,000July 1, 1898
(\$24,000 due y'rly) to Oct. 1, 1901	(\$1,000 due yearly) to July 1, 1914
4 ¹ ₂₈ , A&O, \$30,000Oct. 1, 1902 4 ¹ ₂₈ , A&O, 35,000, Oct. 1, 1903	4 ¹ ₂ s, A&O, \$14,000Oct. 1, 1898 (\$1,000 due yearly) to Oct. 1, 1911
4 ¹ ₂ s, A&O, 35,000Oct. 1, 1903 4s, J&J, 30,000Jan. 1, 1898	4s, J&J, \$25,0001898 to 1922
(\$10,000 due ye'rly) to Jan. 1, 1900 4s, J&J, \$63,000July 1, 1898	(\$1,000 due ann. on July 1.) WATER BONDS
(\$9,000 due yearly) to July 1, 1904 4s, J&J, \$30,000July 1, 1898	5128, J&J, \$10,000July 1, 1906
(\$10,000 due y'rly) to July 1, 1900	58, J&J, 15,000July 1, 1898 58, J&J, 15,500July 1, 1899
4s, J&J, \$18,000July 1, 1901 (\$9,000 due yearly) to July 1, 1902	5s, J&J, 12.500July 1, 1900 4s, A&O, 13,000Oct. 1, 1899
4s, J&J, \$72,000July 1, 1903	4s, A&O, 14,000Oct. 1, 1900
(\$8,000 due yearly) to July 1, 1911 48, J&J, \$35,000July 1, 1912	4s, J&J, 6,000July 1, 1901 4s, A&O, 20,000Oct. 1, 1901
(\$7,000 due yearly) to July 1, 1916	4s, J&J, 17,000July 1, 1902
4s, J&J, \$60,000July 1, 1905 (\$6,000 due yearly) to July 1, 1914	4s, A&O, 7,000Oct. 1,1902 4s, J&J, 18,000July 1,1903
4s, A&O, \$24,000Oct. 1, 1898	4s, J&J, 10,000July 1, 1904
4s, A&O, 9,000Oct. 1, 1899 4s, A&O, 15,000Oct. 1, 1901	4s, J&J, 10,000July 1, 1907 4s, A&O, 46,000Oct. 1, 1898
(\$3,000 due yearly) to Oct. 1, 1905 4s, A&O, \$50,000Oct. 1, 1898	(\$2,000 due ye'rly) to Oct. 1, 1920 48, A&O, \$3,000Oct. 1, 1898
(\$10,000 due y'rly) to Oct. 1, 1902	(\$3,000 due ye'rly) to Oct. 1, 1898
4s, A&O, 14,000Oct. 1, 1898 (\$7,000 due yearly) to Oct. 1, 1899	4s, J&J, \$1,000July 1, 1898 (\$1,000 due ye'rly) to July 1, 1901
4s, A&O, \$16,000Oct. 1, 1898	48, A&O,\$10,000Oct. 1, 1900
(\$4,000 due yearly) to Oct. 1, 1901 48, A&O, \$6,000Oct. 1, 1900	(\$2,000 due ye'rly) to Oct. 1, 1904 4s. A&O.\$30,000Oct. 1, 1905
4s, J&J, \$424,000. July 1, '97 to' 25 (Part due yearly.)	(\$3,000 due ye'rly) to Oct. 1, 1914 4s. A&O,\$10,000Oct. 1, 1915
4s, J&J, \$142,0001898 to 1917	(\$2,000 due ye'rly) to Oct. 1, 1919
(Due yearly \$11,000 1898 to '01; \$9,000 '02 to '07; \$5,000 '08 to '11;	4s, J&J, \$12,000July 1, 1907 (\$1,000 due ve'rly to) July 1, 1918
\$4,000 '12 to '17.)	48, J&J, \$11,000July 1, 1898
PAVING BONDS- 48, A&O, \$75,000Oct. 1, 1898	(\$1,000 due y'rly) to July 1, 1908 Temporary loan\$100,000
(\$5,000 due yearly) to Oct. 1, 1912	
PAR VALUE OF BONDSThe	bonds are mostly for \$1,000 each.
	des d'atatement al ange Companyillate

TOTAL DEBT ETC.—The subjoined statement shows Somerville's total municipal debt and the water debt on the 1st of January of each of the last three years.

1897.	1896.	1895.
Total debt January 1\$1.531,000	\$1,506,500	\$1,344,500
Water debt (included above) \$315,000	321,500	\$340,500

In place of an accumulating sinking fund, the city raises each year by taxation a sum of money which is applied to the redemption of bonds, which when paid are canceled.

ASSESSED VALUATION.—The city's assessed valuation (about the actual value) and tax rate have been as follows, real estate being taken at about eash value.

	Assessed Valuation			Rale of Tax
Years.	Real.	Personal.	Total.	per \$1,000.
1 97			\$50,175,175	\$17.30
1896	.\$45,224,800	\$3,788,250	49,013,050	
1895	. 42,879,900	3,574,000	46,453.900	
1894	. 40,598,900	3,544,000	44,142,900	15.70
1890	. 29,981,700	2,575,800	32,557,500	14.00
1880	. 18,393,200	2,064,900	20,458,100	19.10
and an and a summer			an and a second	FF DOD in

POPULATION.—In 1896 population was estimated at 55,000; in 1890 it was 40,152; in 1880 was 24,933; in 1870 was 14,685.

SOUTHBRIDGE.-JOHN A. HALL, Treasurer. This town is in Worcester County.

SOUTH HADLEY .- Hampshire County.

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STATE AND CITY SUPPLEMENT.

SPENCER.-ERASTUS JONES, Town Treasurer. This town is in Worcester county.

LOANS- When Due. GENERAL DEET BONDS- 1900 '4s, J&J, \$12,000....July 1, 1900 Sewere BONDS- '4s, J&J, \$17,000...July 1, 1904 '4s, J&J, \$17,000...July 1, 1904 '4s, J&J, \$17,000...July 1, 1904 '4s, J&J, \$20,000...July 1, 1904 '4s, J&J, \$20,000...July 1, 1914 '4s, J&J, \$20,000...July 1, 1914

Asj, \$240,000....,3019 1, 1914 [INTEREST on the bonds payable in Boston by the Boston Safe Deposit & Trust Co. ASSESSED VALUATION in 1896 was: Real estate, \$2,797,510; personal property, \$1,114,063 total, \$3,911,573; total tax rate (per \$1,000, \$20 50. In 1895 the total was \$3,934,376; tax rate \$16'50. In 1894 total, \$3,833,566; tax rate, \$21'50. Property is assessed at about two-thirds its actual value.

SPRINGFIELD.—{HENRY S. DICKINSON, Mayor. This city is in Hampden County.

anto orej to manipuon o			
LOANS-	-Interest	Principal,	
NAME AND PURPOSE. P	. Ct. Payable.		itstand'g.
Building notes, 1895	312 J & J {J	July 1, 97 to '98)	\$13,000
Duitung 10005, 1050	0.3 0 00 0 5	\$6,500 yearly \$	φ13,000
City buildings, g'd, 1892	4g J & J	July 1, 1902	50,000
City notes (school)	4 J&D	Dec. 1, 1897	15,000
do (engine house) 1896.	4	Nov. 1, 1897	3,000
edo do 1896.	4	Nov. 1, 1898	3,500
•do do 1896.	4		5,000
«do do 1896.	4	Nov. 1, 1900	5,500
do (fire apparatus, etc.)	01. 5.	Aug. 1,'97 to 1900 >	
1896.	312 {	\$6,000 yearly.	24,000
Engine house bonds1891	4 M& S	Sept. 1, 1901	20,000
Fire Dept. bonds, reg. 1894	4 June	June 1, 1904	29,000
do do reg.1894	4 Nov.	Nov. 1, 1904	6,000
School bonds, g'd, reg. '93.	4g J & J	June 1, 1903	25,000
do do g'd, reg. '95.	4g Ado	Oct. 1, 1915	35,000
do do g'd, reg. '97.	4g J & J	Jan. 1, 1927	350,000
	(1898 to 1917)	00.000
do do g'd, reg. '97.	4g J & J }	\$4,500 annually.	90,000
Sewer bonds 1891	4 J&J	July 1, 1906	70,000
do do g'd, 1892	312g M & N	May 1. 1907	35,000
Improvement bonds g., '97.	312g F & A	Aug. 1, 1907	35,000
Water bonds1873-74		Apr. 1, 1898 ?	
Water Donus1075-74	7 A & O }	\$25,000 yearly.	125,000
do do1873-74	7 A & O	Apr. 1, 1903	775,000
do do1875	6 A & O	Apr. 1, 1905	200,000
do do gold1893	4g A & O	Apr. 1, 1913	200,000
do do gold1893	4g A & O	Oct. 1, 1923	150,000
	312g A & O	Oct. 1, 1920	125,000
PAR VALUE OF BOND			
TAIL VALUE OF BUND	O. Tho bollus	αιο απ τοι φ1,000 θα	our.

INTEREST on bonds is payable at the First National Bank of Bos-ton, and at City Treasury.

TOTAL DEBT. SINKING FUNDS, ETC.-The subjoined statement shows Springfield's total and net debt on the dates indicated:

		Dec. 10, '95
Total bonded debt (including water debt)	\$1,939,000	\$1,944,500
Total indebtedness, includ'g current liabilit's	1,972,775	1,979,855
Sinking funds and other assets	573,315	495,943

	A	Tax per		
Years.	Real.	Personal.	Total.	\$1,000
1897	\$50,344,460	\$14,553,919	\$64,898,319	13.00
1896	48,344,280	13,071,811	61,416,091	12.80
1895	46,063,460	12,969,681	59,033,141	12.20
1894	44,083,900	12,365,525	56,449,425	12.00
1893	42,975,820	12,264,099	55,239,919	12.80
1892	39,444,580	11,336,407	50,780,987	13.00
1891	37,219,490	11,110,144	48,329,634	12.50
1890	33,795,860	10,697,773	44,493,633	12.40
1889	32,000,680	10,072,895	42,073,573	13.00
1888	30,323,140	9,540,115	39,863,255	13.60

Taxation in 1896 includes State tax, \$0.50; county tax, \$1.05; city tax, \$11.25; total, \$12.80 per \$1,000.

POPULATION.-State census 1895 was 51,534. In 1890 popula-tion was 44,179; in 1880 it was 33,340; in 1870 it was 26,703.

STONEHA	M.—F. E.	NICKERSON,	Town	Treas'r.
This town is in Mi	ddlesex County			

LOANS-	When Due.	
ARMORY LOAN-		4

 This town is in Middlesex County.

 LOANS—
 When Due.

 ARMORY LOAN—
 Town NOTES—(Con.)

 4s, J&J, \$7,000._July 18,'98 to '04
 4s, J&D, \$5,000...June 1, 1904

 4s, J&J, \$7,000._July 18,'98 to '04
 4s, J&D, \$5,000...Dec. 1, 1906

 Sewer Bonne—
 4s, J&D, \$5,000...Dec. 1, 1906

 4s, J&D, \$5,000 due yearly.)
 Tot bond. debt Aug. 1,'97 \$87,000

 4s, J&D, \$5,000 due yearly to 1917, then
 Total debt Jan. 1, 1897... 144,000

 70wn NoTES—
 Total debt Jan. 1, 1897... 144,000

 4s, J&J, \$5,000..Jan. 9, 1893
 Total aduation, real, '96..4,319,870

 4'4s, J&J, \$5,000..Jan. 9, 1893
 Assess't 80 to 90% of actual value.

 4s, J&D, 10,000.June 10, 1900
 Total tax (per \$1,000), '97.\$17:60

 4s, J&D, 10,000.June 9, 1902
 Population in 1895 was.....6,278

 1NTEREST on sewer bonds and on the town notes, due in 1904,
 1904.

 INTEREST on sewer bonds and on the town notes, due in 1904 1905 and 1906, is payable at Boston; on all other loans at Stoneham

SUFFOLK COUNTY .- See City of Boston.

TAUNTON-{NATHANIEL J. W. FISH, Mayor. EDWARD H. TEMPLE, Treasurer.

and only is in artotor county				
			Principal,	
			When Due. Outstand	
City bonds 1888	4	J & D	June 1, 1898 \$62.0	00
do		J&D	June 1, 1901 6,7	00
do1893	4	J&D	June 1, 1903 15,0	000
do	4	J&D	June 1, 1904 19.0	000

LOANS-	In	terest	Princi	pal.
NAME AND PURPOSE.	P. Ct.	Payable.	When Due.	Outstand'a.
City bonds	1895 4	J & D	June 1, 1904	\$30.000
do		J & D	June 1, 1905	
do		J & D	June 1, 1906	
do	.1891 4	J&D	June 1, 1911	5,000
do		J&D	June 1, 1913	
do		J&D	June 1, 1914	21,000
do		J & D	June 1, 1915	62,000
do		J&D	June 1, 1919	46,800
do	1896 4	J&D	June 1, 1916 Dec. 1, 1906	
School bonds		Jap	June 1, 1900	45,000
		J & D	June 1, 1917	27,000
Electric-light bonds		Jan	June 1, 1927	125,000
do do	1897 4	TON	June 1, 1917	7,500
Sewer bonds	. 1897 4	J&D	June 1, 1927	83,500
Paving bonds	1891 4	J&D	June 1, 1901	60,000
water bonds	1884 4	J&J	July 1, 1904	12,000
do	1885 4	J&J	July 1, 1905	1,700
do		J&J	July 1, 1906	
do		J&J	July 1, 1908	5,000
do	1889 4	J & J	July 1, 1909	15,000
do	1890 4	J&J	Jan. 1, 1910	30,000
do	1889 4	J & J	July 1, 1910	15.000
do		J & J	July 1, 1911	38,000
do	1887 4	J & J	July 1, 1917	45,000
do	.1892 4	J&J	July 1, 1922	350,000
do	1892 4	J&J	Jan. 1, 1922	10,000
do		J & J	July 1, 1922	
do		J&J	July 1, 1922	35,000
do		J&J	July 1, 1922	
do	1896 4	J&J	July 1, 1922	20,000
Municipal notes			1898 to 1901	
a series of the				,
INTEREST-WHER				
Atlas Nat. Bank of Bosto	on. Reg. in	terest is re	mitted by City	Treasurer.
TOTAL DEBT. SIN	KING FL	INDS. ET	c -The subjo	ined state-
TOTAL DEBT, SIN ment shows Taunton's t	otal debt.	the sinkir	ng fund held b	v the city
against the same, and the	e water del	ot, on the d	ates named.	o creg
				Dec 1 104
A	ug. 1, 97.	Dec. 1, 90.	Dec. 1, '95.	01 071 794.

Gross debt\$ Sinking funds, etc	ug. 1, '97. 1,328,475 140,276	Dec. 1,'96. \$1,176,875 101,969	Dec. 1, '95. \$1,563,543 684,085	Dec. 1, '94. \$1,671,737 863,127
Net debt\$1 Water debt (included). Water sinking fund	\$712,200 59,506	\$1,074,905 \$712,200	\$879,458 \$1,112,700 479,869	\$808,609 \$1,042,700 441,586
	\$652,694 \$535,505	\$ \$	\$632,831 \$246,627	\$601,114 \$207,495

The sinking fund receives yearly a sum sufficient with accumulations of interest on sinking fund investments to retire entire debt at maturity. 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.

	Ass	sessed Valuation	n	Rate of Tax
Years.	Real.	Personal.	Total.	per \$1,000.
1897			\$20,272,000	
	\$14,184,660	\$5,207,235	19,391,895	
1890	12,824,625	4,998,407	17,823,032	17.60
POPULA	TION-By 1895 c	ensus populatio	n was 27,115	; in 1890 it
was 25,448;	in 1880 it was 21	,213; in 1870 ii	t was 18,629.	

URNERS FALLS.-

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

TAX FREE-All loans issued by this district exempt from taxation.

WAKEFIELD.—T. J. SKINNER, Treas. This town is in Middlesex County.

This town is in Middlesex County. LOANS- When Due. MUNICIPAL LIGHT LOAN-4s, A&O \$174,000 .Oct. 1, '97 to '24 FUNDED LOAN-4s, J&D, \$4,000...... Dec. 1, '97 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 INTEREST is navable at the How

SCHOOL LOAN-(CON.) 4s, A&O, \$15,000.0ct. 1, '98 to '12 4s, A&O, \$2,000.0ct. 1, '98 to '13 Total debt Aug. 1, 1897. \$273,000 Tax valuation, real.....5,576,945 Tax valuation, personal. 761,625 Total valuation 1896....6,338,570 Total tax (per \$1,000).... 20:00 Population in 1895 was.....6,982 ward National Bank.

INTEREST is payable at the Howard National Bank. XX ALPOLE.-F. O. PILSBURY, Treasurer.

WALFOLLT. U. HILSBURI, Heastiel.					
This town is in Norfolk County.					
	Total debt Aug. 1, 1897 \$111,000				
TOWN HALL-	Tax valuation, real 1,926,288				
4s, A&O, \$2,500Apr. 1, 1898	Tax valuation, personal. 462,750				
SCHOOL NOTE-	Total valuation 1897 2,389.038				
4s, M&N, \$8,500Nov. 2, 1906	Total tax per \$1,000, '97\$18.50				
WATER BONDS -	Population in 1895 was2,994				
4s, F&A, \$100,000 1901 to1925	Population in 1890 was2,604				
(\$4,000 due yearly on Aug. 1.)	Population in 1880 was2,494				
INTEREST on the town's bonds	is payable at the National Bank of				
Redemption, Boston, Mass.					

WALTHAM.— {CHAS. P. POND, Mayor. E. J. SANDERSON, Treasurer. This city is in Middlesex County.

THIS OLDY IS IN DERCETOR	on cou	103.							
LOANS-	-	-In	itere	st		1000	-	Prince	pal,
NAME AND PURPOSE.	P_{i}	.Ct.	Pay	able.		Wh	en.	Due.	Outstand'g.
City bonds	1888	4	J	& J		fuly	1,	1898	\$42,000
do	1889	4	J	& J	Γ.	Jan.	1,	1899	
do	1889	4	J	& J				1899	
do	1890	4		& J				1900	
do	1891	4	J	& J				1901	
do	1891	4	J	& 1	Γ.	July	1,	1901	
do	1892	4	J	& .	Γ.	Jan.	1,	1902	
do	1892	4	J	& J	Γ.	fuly	1,	1902	26,000
do	1892	4	J	& I		Dec.:	31,	1902	8,000
do	1895	4	J	St .	ſ,	July	1,	1905	30,000
do	1886	4	J	& J		Jan.	1,	1906	3,000
do	1892	4	J	A J		uly	1,	1912	3,000
do	1892	4	J	& 1	Γ.	July	1,	1912	2,000
do	1894	4	J	& J	Γ.	Jan.	1,	1904	
do		4	J	& J	Γ.	July	1,	1904	
do	1894	4	A	& 0)	Apr.	1.	1924	5,000
do	1895	4	J	& J	1	July	1,	1905	\$0,000
do	1896	4	J	de J	Γ.	Jan.	1,	1906	11,000

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MASSACHUSETTS .-- CITIES AND TOWNS.

LOAN	S-	1	nterest.	-Principal-	
	PURPOSE.	P.Ct.	Payable.	When Due. On	ilstand'a.
City bonds.		1896 4	J&J	Jan. 1, 1916	\$6,000
do .		1896 4	J&J	July 1, 1906	31,000
do .		1896 4	J&J	July 1, 1916	5,000
do .		1897 4	J&J	Jan. 1, 1907	5,000
Public park	bonds	1893 4	"A & O	Oct. 1, 1923	20 000
Surface drai	nage	1889 4	J&J	Jan. 1, 1909	85,000
do		1890 4	J&J	Jan. 1, 1910	15,000
do		1892 4	J&J	July 1, 1912	10,000
Sewer bonds		1891 4	A & 0	Apr. 1, '98to'0	2150,000
		\$30,			
do			A & 0	Oct. 1, 1911	50,000
do			A & 0	Apr. 1, 1921	50,000
do			J&J	July 1, 1902	10,000
do	*********	1892 4	J&J	July 1, 1922	25,000
do			J&J	Dec. 31, 1922	15,000
do		1893 4	A & O	Apr. 1, 1923	10,000
do			A & 0	Oct. 1, 1923	5,000
do	**********	1897 4	J & J	Jan. 1, 1927	7,000
Water loans			J & D	Dec. 1, 1898	75,000
do	do	.1886 4	J&J	Apr. 1, 1906	9,000
do	do	.1887 4	J&J	Jan. 1, 1907	6,000
do	do	.1887 4	J&J	July 1, -1907	12,000
do	do	.1888 4	J&J	July 1, 1908	24,000
do	do	.1889 4	J. & J	July 1, 1909	20,000
do	do	.1891 4	J&J	July 1, 1911	35,000
do	do	.1892 4	J&J	July 1, 1912	28,000
do	do	1893 4	J&J	Jan. 1, 1913	24,000
do	do	.1893 4	A & 0	Apr. 1, 1913	125,000
do	do	.1893 4	J&J	July 1, 1913	20,000
do	do	.1894 4	A & 0		10,000
do	do	.1894 4	A & 0	Oct. 1, 1914	10,000
do	do	.1895 4	A & 0		10,000
do	do	.1896 4	A & O	Apr. 1, 1916	10,000
do	do	.1897 4	A & 0	Apr. 1, 1917	6,000
Temporary					50,000
do					75,000
do			L		50,000
				the second s	

INTEREST on all bonds is payable at the Boston Safe Deposit & Trust Co., Boston, Mass.

TOTAL DEBT, ETC.-The city's total bonded debt on February 1, 1897, was \$1,288,500; water debt included, \$418,000; sinking funds. \$366,031; net debt, \$922,463.

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

rate maye been		essed Valuation	All September 1	Rate of Tax
Years-	Real Estate.	Personal.	Total.	per \$1.000.
	\$14,064,200	\$4,499,232	\$18,563,432	
1895	13,911,900	4,139,776	18,051,576	
1890	11,600,900	3,609,814	15,210,714	14.00
POPULATI	ONIn 1896 p	opulation was	21.812; in 1	890 it was
18.707: in 18	80 it was 11 719	: in 1870 it was	9.065	

WARE.-Hampshire County.

WARREN-C. B. BLAIR, Town Treasurer.

WATERTOWN .- S. S. GLEASON, Treasurer. This town is in Middlesex County.

LOANS-	When Due.	TOWN NOTE	B
BRIDGE NOTES-		4s, J&D, 83	
4128, J&J. \$5,000	July 1, 1902	48, A&O, 1	5.500.
4198, A&O, 5,000	Apr. 1, 1902	48, J&J. 1	5,000.
4 las, J&D. 5.000		48, M&N, 11	,000.
SCHOOL HOUSE NO		48. A&O, 14	1,000.
4s. M&S. \$31,000	.Sept. 1, 1898	48, F&A, 27	7,000.
(\$2,000 yearly)	to Sept., 1914	(\$3,00)	0 due
4s. M&S. \$11,000	.Sept. 1, 1904	48, F&A, 83	30,000
SEWER NOTES-		Total debt Au	g. 1. 1
41gs, J&J. 864,500.	July 1, 1898	Tax valuation	
(Part due yearly) t	o July 1, 1901	Tax valuation	, pers
4lgs, J&D, 5,000.	Dec. 1, 1899	Total valuatio	n 189
4128, J&D. 5,000	D c. 1, 1901	Total tax (per	\$1,00
41gs, J&J, 1,000.		Population in	1895
4s, M&N, 70,000		Population in	1890

INTEREST is payable at the Fourth National Bank, Boston.

WAYLAND.-HENRY F. LEE, Treasurer.

Interest is payable in Boston.

Dec. 1, 1897 Oct. 1, 1898 July 1, 1904 Sept. 1, 1904

. Apr. 1, 1905 1898 to 1906

...1898 to 1906 yearly.) 0. Aug. 1, 1907 1897...\$290,0007,957,850 sonal 1,397,850 96....9,355,430 90,'97 \$15,20 00'97 \$15,20 00 \$7,88

was.....7.788

WEBSTER.-Worcester County.

WELLESLEY-ALBERT JENNINGS, Treasurer. This town is in Norfolk County.

 LOANS When Duc.

 BUILDING ROAD, ETC.
 School, Letc.

 4s, J&D, 10,000, ...Feb. 29, 1898
 4s, J&D, \$8,000,...Dec. 1, 1902

 4s, J&D, 10,000, ...Dec. 1, 1900
 4s, J&D, \$8,000,...Sept. 1, 1903

 4s, J&D, \$5,000,...Dec. 1, 1900
 4s, J&D, \$8,000,...Sept. 1, 1903

 4s, J&D, \$5,000,...Dec. 1, 1901
 4s, M&S, \$4,000,...Sept. 1, 1903

 4s, M&S, \$10,000,...Sept. 1, 1898
 4s, M&S, \$10,000,...Sept. 1, 1898

 4s, M&S, \$10,000,...Sept. 1, 1898
 (\$2,000 due y'rly) to Sept. 1, 1906

WESTBOROUGH .-

This town is in Worcester County.

1.000	LALC DUT	AD AND ARD !	TOROSOLOUL OUTLING
	LOAN		When Due.
9	fown No	TES-	CALIFICATION OF THE OWNER OF THE
48,		\$10,000	1904]
4.8.	J&D,	2,500.	Dec. 4, 1899
48.	J&D,	2,500.	Dec. 4, 1900
48.	\$5,000		
1000	met amonths	navabla a	+ Wonapatan

This town is in Hamplen County. LOANS- When Due: ACADEMY BONDS- When Due: ACADEMY BONDS- When Due: ACADEMY BONDS- When Due: MATER BONDS- When Due: WATER BONDS- When Due: UOANS- When Due: WATER BONDS- UOAL 1, 1897 (\$4,000 due yearly) to July 1, 1900 SERIOGE BONDS- 48, A&O, \$5,500 due yearly) to Oct. 1, 1897 48, A&O, \$6,000...Oct. 1, 1899 48, A&O, \$5,500 due yearly) to Oct. 1, 1901 48, A&O, \$2,500 due yearly) to Oct. 1, 1901 48, A&O, \$2,500 due yearly) to Oct. 1, 1899 3128, A&O, \$2,000...Oct. 1, 1899 55, ... 16,200...Oct. 1, 1899 (\$2,500 due yearly) to Oct. 1, 1899 (\$2,600 due yearly) to Oct. 1, 1899 (\$2,600 due yearly) to Oct. 1, 1899 (\$5,000 due yearly) to Oct. 1, 1899 (\$5,000 due yearly) to Oct. 1, 1899 (\$5,000 due yearly) to Oct. 1, 1905 (\$5,000 due yearly) (NTEREST on the water bonds is payable at Boston; on all other Dependent of the town Days off \$33,800 of debt yearly. (\$5,000 due yearly. INTEREST on the water bonds is payable at Boston; on all other This town is in Hampden County.

WEST SPRINGFIELD-

INTEREST on the \$25,000 of bonds is payable by the N. Eng. Trust. Co., Boston; on the \$20,000 of bonds at the Third Nat'l Bank, Boston.

WEYMOUTH.-J. H. STETSON, Treasurer.

 WEYMOUTH.-J. H. STETSON, Treasurer The town is in Norfolk County. LOANS When Due.

 PROMISE
 When Due.
 4s, M&N, \$8,000....May Town debt, Jan. 1, 1897. 52 School Bonbs

 43. Jas, \$350,000....July 1, 1907
 School Bonbs School Bonbs

 4s, M&N, \$300,000...Nov. 1, 1914
 Net water debt, Jan. 1, 1897. 52 School Bonbs School Bonbs

 4s, M&N, \$300,000...Nov. 1, 1914
 Net water debt, Jan. 1, 1997. 52 School Bonbs School Bonbs

 4s, M&N, \$300,000...Nov. 1, 1914
 Net water debt, Jan. 1, 1997. 52 Stax valuation, personal. 1. Tax valuation, personal. 1. Tax valuation in 1897. ...64 Pr. perty asses-ed at actua Tax rate (per \$1,000) '97... 4s, M&N, 15,000...May 1, 1924
 Tay as a second at actua Tay may be as the footing debt is payable at the Town Tree

10.866

INTEREST on the floating debt is payable at the Town Treasurer's office; on all other loans at the Nat. Bank of the Republic, Boston, Mass.

WHITMAN .- This town is in Plymouth County.

WILLIAMSTOWN.-C. S. COLE, Treasurer.

VV ILLIAMSTOWN.—C. S. COLE, Treasurer. This town is in Berkshire County. LOANS— When Due. REFUNDING NOTES— When Due. 5s, M&N, \$6,000. Nov. 1, 1597 Total deb Sept. 1, 1597, 41,000 Tax valuation, real. '96 2,367,355 Tax valuation, pers'l, '96 376,991

This town is in Plymouth County. When Due. Tax valuation, person'l \$565,597 Total valuation 1896 . 3,619,078 Assessment same as actual value. Tax valuation 1890 . 3,104,6401912 Tax rate (per \$1,000)'96\$18*40 Boston.\$124,000 Population in 1890 was.....5,747\$20,090 Population in 1896 was.....5,715

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WEST BOYLSTON.-G. F. Howe, Treas'r. Total debt Feb. 1, '97... \$20,006 Tax valuation, real.... 982,440 Tax valuation, personal 289,220 Total valuation 1896..., 271,600 Assessment same as actual value. Total tax (per \$1,000).....\$16'00 Population in 1896 was.....2,969 Population in 1890 was.....3,019 WESTFIELD .- C. N. OAKES, Town Treasurer .

LOANS— When Due WATER BOND— 4s, A&O, \$30,000.....Oct. 1, 1897 (\$5,000 due yearly) to Oct. 1, 1903 4s, A&O, \$5,500...Oct. 1, 1895 4s, A&O, 6,000....Oct. 1, 1899 4s, A&O, 6,000....Oct. 1, 1899 4s, A&O, 6,000....Oct. 1, 1909 4s, A&O, 6,000....Oct. 1, 1909 4s, A&O, \$22,500...Oct. 1, 1899 (\$2,500 due yearly) to Oct. 1, 1907 3½95, A&O, \$22,500...Oct. 1, 1899 (\$2,500 due yearly) to Oct. 1, 1895 Tot'l bond.debt Aug.1, 97, \$234,000 Water debt (included)... 135,000 Tax valuation 1897...s, 8,017,160 Population in 1890 was....9,805 Population in 1890 was....7,587 vn pays off \$33,500 of debt yearly.

INTEREST on the water bonds is payable at Boston; on all other loans at We-tfield.

INTEREST on the 5 per cent loan is payable at the Williamstown National Bank; on the 3% per cent loan in Boston.

WINCHESTER.-THOMAS S. SPURR, Treasurer. This town is in Middlesex County. WATER BONDS-4s, Var's, 357,000...1899 to 1926 (Part due each year.) Temporary loan \$20,000...1897 Total debt Jan. 1.1897..\$545,500 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....,017,160 Assessment about 34 actual value. Tax rate (per \$1,000).... \$16:50 Population in 1895 was. 6,146 Population in 1890 was. 4,861 Population in 1880 was. 3,802

WINTHROP. _____This town is in Suffolk County. LOANS— When Due. TOWN BONDS— Town Bonds B

WOBURN.-{M. T. ALLEN, Mayor. CHARLES A. JONES, Auditor.

 VV OBOTENT: — { CHARLES A. JONES, Auditor.

 This city is in Middlesex County.

 LOANS — When Due.

 ALMSHOUSE AND COURT HOUSE—

 4s, M&N, \$10,000...Sept. 1, 1895

 (\$2,000 due y'rly) to Sept. 1, 1895

 (\$2,000 due y'rly) to Sept. 1, 1895

 (\$2,000 due y'rly) to Sept. 1, 1895

 (\$1,000 due y'rly) to Sept. 1, 1895

 (\$1,000 due yearly) to Jan. 1, 1895

 (\$500 due yearly) to Jan. 1, 1897

 (\$500 due yearly to July 1, 1903

 (\$2,000 due yearly to July 1, 1903

 (\$2,000 due yearly to July 1, 1903

 (\$2,000 due yearly to Oct. 1, 1897

 (\$2,000 due yearly to Oct. 1, 1897

 (\$2,000 due yearly to Oct. 1, 1897

 (\$2,000 due yearly) to Oct. 1, 1898

 <th This city is in Middlesex County.

INTEREST on water 6s is payable in Boston; on other issues in Woburn.

TOTAL DEBT ETC.-The city's net debt on January 1, 1896, was \$223,000, not including water debt.

\$223,000, not including water dept. POPULATION. Population in 1895 was 14,176; in 1890 was 18,499; in 1880 wa 10,931; in 1870 was 8,560.

WORCESTER.-{A. B. R. SPRAGUE, Mayor. WILLIAM S. BARTON, Treasurer.

This city is in Worcester County.

LOANS-		iterest		pal
NAME AND PURPOSE. Funded city loan (ren'l)	P. 0	t. Payable	When Due. (Dutstand'g.
Funded city loan (ren'l)	1875 5	A & 0	Apr. 1, 1905	\$200,000
do do	.1891 4	A & 0	Apr. 1, 1901	75,000
do do (renewal)		A & 0	Apr. 1, 1905	500,000
do do (renewal)		A & 0	Apr. 1, 1905	500,000
do do	.1892 4	A & O	Apr. 1, 1902	135,000
do do	.1893 4	A & O	Apr. 1, 1903	100,000
do do	.1894 4	A & O	Apr. 1, 1904	260,000
do do	1895 4	A & O	Apr. 1, 1905	110,000
do do	1005 4	A & O	Apr. 1, 1905	125,000
		A & 0	Apr. 1, 1925	50,000
		A & O	Apr. 1, 1906	120,000
do do		A & 0	Apr. 1, 1926	150,000
do do		A & 0	Apr. 1, 1926	100,000
do do		A & 0	Apr. 1, 1906	125,000
do do	.1846 4	A & 0 A & 0	Apr. 1, 1906	55,000
do do	.1897 4	A & O	Apr. 1, 1926	200,000
do do	.1897 4	A & O	Apr. 1, 1907	100,000
Funded park loan	1889 4	A & O	Apr. 1, 1938	250,000
Funded sewer loan	1879 5	J&J	Jan. 1, 1899	100,000
do do		J&J	Jan, 1, 1900	30,000
do do (renewal)	1875 44		Apr. 1, 1905	140,000
do do		J&J	Jan. 1, 1901	55,000
do do		J&J	Jan. 1, 1903	65,000
do do	1884 4	J&J	Jan. 1, 1904	70,000
	1005 4			180.000
	1885 4			
	1886 4		Jan. 1, 1906	145,000
	1888 4	J&J	Jan. 1, 1908	75,000
	1890 4	J&J	Jan. 1, 1910	75,000
do do		J&J	Jan. 1, 1912	80,000
do do	.1897 4	J&J	Jan. 1, 1916	100,000
Funded water loan	.1876 5	J&D	Dec. 1, 1906	100,000
do do	.1884 .4	A & O	Apr. 1, 1914	250,000
do do	.1885 4	A & O	Apr. 1, 1915	100,000
do do	1888 4	A & O	Apr. 1, 1918	150,000
do do	.1889 4	A & O	Apr. 1, 1919	200,000
do do	.1890 4	A & O	Apr. 1, 1920	- 30,000
do do	.1891 4	A & O	Apr. 1, 1921	70,000
do do	.1892 4	A & 0	Apr. 1, 1922	150,000
do do		A & 0	Apr. 1, 1923	50,000
do do		A & 0	Apr. 1, 1924	50,000
do do	1895 4	A&O	Apr. 1, 1925	100,000
do do (renewal)		J&D	June 1, 1905	300,000
do do (renewal)			June 1, 1905	150,000
do do		A&O	Apr. 1, 1905	100,000
	1906 4			25,000
	1896 4		Apr. 1, 1926	75,000 200,000
			Apr. 1, 1927	
PAR VALUE OF BO	NDST	he bonds a	re for \$500 and	multiples

thereof.

INTEREST on most issues is payable, principally by check, at the Merchants' National Bank in Boston.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Worcester's total funded debt, the sinking fund held by the city against the same, and the water debt, on the dates indicated.
 July 1, 1897. Dec. 1, 1896. Dec. 1, 1895.

 Sinking funds.
 2 494 626

inking funds 2,494,636	2,383,735	2,204,460
Net debt	\$2,931,265	\$2,865,540
ater & nark debt (inc. shove) \$2,375,000	\$2 175.000	\$2,050,000

W The sinking fund receives yearly a sum sufficient with accumulations of interest on sinking fund investments to retire entire debt at matur-ity. 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 \$228,494 75; maintenance, \$53,795; interest on water loans, \$70,750; paid to sinking fund, \$5,250. DEBT LIMITATION.—In the case of Worcester various exceptions to the general State law limiting municipal indebtedness have been made by special laws from 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":

Years.	Real Estate.	Personal Property.	Total. pe	r\$1,000.
1896	\$74,986,450	\$15,703,250	\$90,689,700	\$15.60
1895	71.104.650	16,939,866	88,044,516	15.40
1894.	69,259,600	16,041,000	85,300,600	15.20
1890		15,633,010	73,452,266	15.60
THE REAL PROPERTY OF THE PARTY				00

In 1896 tax rate includes: State tax, \$0.43; county tax, \$0.83; city \$14:34; total, \$15:60. Average assessed valuation for three years, 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 \$25,000, and which are not represented among the foregoing. We add the population according to the Massachusetts Census of 1895.

	Total	Assessed	Tax	Popu-
Location.	Debt.	Valuation.	Rate.	lation.
Avon, Norfolk Co	\$60,000	\$785,120	\$17.60	1,626
Billerica, Middlesex Co	51,212	1,805,130	14.50	2,577
Blackstone, Worcester Co	. 30,700	2,621,572	17.60	6,039
Cohasset, Norfolk Co		4,585,275	9.70	2,474
Cottage City, Dukes Co		1,628,025	15.80	1,038
Dartmouth, Bristol CO	25,700	2,504,875	16.40	3,107
Dedham, Norfolk Co	113,325	8,782,541	16.40	7,211
Deerfield, Franklin Co		1,651,951	12.00	3,007
Essex, Essex Co		959,577	16.30	1,587
Hardwick, Worcester Co	30,000	1,494,510	14.00	2,655
Hatfield, Hampshire Co	30,000	960,425	12.00	1,262
Hinsdale, Berkshire Co		672,413	15.60	1,650
Hull, Plymouth Co	180,443	3,717,150	18.20	1,044
Kingston, Plymouth Co	38,000	1,421,360	9.60	1,746
Lancaster, Worcester Co	37,000	3,026,272	10.80	2,180
Leicester, Worcester Co	66,592	2,208,689	20.00	3,239
Lenox, Berkshire Co	35,813	3,444,988	14.50	2,872
Mansfield, Bristol Co	44,700	1,842,330	19.50	3,722
Millis, Norfolk Co	. 37,000	752,980	16.00	1,006
Milton, Norfolk Co		19,058,100	9.00	5,518
Monson, Hampden Co	. 58,000	1,711,861	18.00	3,746
Nahant, Essex Co	. 36,846	4,824,578	7.50	865
North Brookfield, Worcester Co.	160,000	1,779,635	18.14	4,635
Palmer, Hampden Co	. 44,000	2,716,749	20.90	6,858
Rockport, Essex Co		2,757,700	18.80	5,289
Scituate, Plymouth Co	. 58,000	2,319,080	12.00	2,246
Sharon, Norfolk Co	74,915	1,886,642	10.15	1,717
Stoughton, Norfolk Co	272,000	2,854,244	25.50	5,272
Swampscott, Essex Co	85,000	5,141,304	12.00	3,259
Templeton, Worcester Co		1,279,419	17.80	2,915
Uxbridge, Worcester Co		2,250,575	18.40	3,546
Weston, Middlesex Co.	28,666	3,131,105	8.70	1,710
Westport, Bristol Co		1,512,750	16.00	2,678
Wrentham, Norfolk Co	28,108	1,474,604	21.60	2,584

State of Rhode Island. ITS

DEBT, RESOURCES, ETC.

2 1 2 2 One of Original Thirteen Admitted as a State 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 Newport, 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:

L	OANS-		-Int	terest.		-Princ	ipal.
NAME A	ND PURP	OSE.	Rate.	Paya	ble.	When Due.	Outstand'g.
Civil W	ar bonds,	, 1864c*	6	F&	A		\$17,000
StateH	ouseloan	,1894	312g.	J &	J	1904	
do	do	1894	312g.	J &	J	1914	400,000
do	do	1894	312g.	J &	J	1924	400,000
do	do	1894	312g.	J &	J	1934	400,000
PAR	VALUE	OF BONDS.	-The l	bonds	are	for \$1,000 ea	ich.

-Bonds of the State House loan are exempt from taxa-TAX FREE.

tion in Rhode Island. INTEREST is payable in Providence at the Rhode Island Hospital

Trust Company.

TOTAL DEBT, SINKING FUNDS, ETC .- The subjoined state-ment shows Rhode Island's debt, and the sinking fund held against the same, on the first of January of the following years.

1897. Total funded debt\$1,517,000 Sinking funds 150,000	1895. \$1,517,000 118,667	
Net debt\$1,367,000 The sinking fund is largely in		\$137,109 and district

bonds and notes, and it is to receive \$50,000 yearly. TAX VALUATION .- The assessed valuation of real estate in Rhode Island in 1890 was \$243,658,190; personal property, \$84,872,-

369; total \$328,530,559. Tax rate (per \$1,000) was \$1.80. POPULATION OF STATE.-In 1790 the number of inhabitants was 68,825 and in 1800 it had increased only to 69,122; in 1850 it had

risen to 147,545; for 1895 it is 384,758.

cent, in the 1870 to 1880 decade 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, Chapter 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 ducludes city) to create debt.

includes city) to create debt.
SECTION 20. "The outstanding notes, bonds and contracts of towns shall be paid and be fulfilled according to the tenor thereof, and all public works now authorized to be prosecuted shall be prosecuted, and all in lebtedness now authorized to be incurred on account thereof may be incurred according to the tenor of the authority therefor.
SECTION 21. No town shall, without special statutory authority the tenth day of April, one thousand eight hundred seventy-eight, but the giving of a new note or bond, for a pre-existing debt, or for money borrowed and applied to the payment of such pre-existing debt, is excepted from the provisions of this section, and the amount of any sinking fund shall be deducted in computing such indebtdness."
SAVINGS BANK INVESTMENTS AND RESTRICTIONS.-In

SAVINGS BANK INVESTMENTS AND RESTRICTIONS.-In the Revised Statutes of Rhode Island (which were revised in 1896). Sections 54, 55, 56, etc., of Chapter 178, Title 19 (on page 548), will be found the provisions of law with reference to Savings Bank Investments. Section 54, which recites in detail the stocks, bonds, etc., these institutions are allowed to put their money in is as follows:

Institutions are allowed to put their money in is as follows:
SECTION 54. Institutions for savings shall invest their receipta—

(1) In public stocks or bonds of any State or of the United States,
(2) Or in any bank stock, or in notes or bonds of any town or city,
(3) Or in notes of any school district or fire district in any New England State.
(4) Or in such corporate stocks or bonds as they may deem safe and secure

(4) Or in such corporate stocks or bonds as they may deem safe and secure.
(5) Or they may discount notes, bonds or drafts of individuals or corporations, with two other responsible endorsers, sureties or guarantors, (6) Or the notes, bonds or draits of individuals or corporations, with two other responsible endorsers, sureties or guarantors, (6) Or the notes, bonds or draits of individuals or corporations secured by the public notes, stocks or bonds of any State of the United States, or of any town or eity or of any school district or fire district in any New England State, or by the stock or bonds of any corporation which may be deemed to be safe, or by mortgage ou real estate.
Concerning Sections 55 and 56, the former appears to give savings institutions quite extensive powers as to making and keeping deposits in commercial banks. When so kept, however, they are to be kept "payable on demand whether drawing interest or not." The two sections are subioined.

sections are subjoined.

sections are subjoined. SECTIONS 55.—No such institution shall have an amount exceeding one-half of its receipts invested in notes, bonds or drafts of individuals or corporations, unless secured by some public notes, bonds or stocks as aforesaid, or by mortgage on real estate: but the preceding section shall not be so construed as to forbid any such institution from placing and holding on deposit in any bank such reasonable amount of their re-ceipts as is customary and they may deem proper, payable on demand, whether drawing interest or not. SECTION 56.—No money shall be loaned by any institution for sav-ings to any trustee, director or other officer 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.

CITIES, COUNTIES AND TOWNS STATE OF RHODE ISLAND.

BRISTOL .- GEORGE H. PECK, Treasurer.

INTEREST on all town loans is paid in Bristol, R. I.

BURRILLVILLE,-Situated in Providence County

7

CENTRAL FALLS .- B. A. REYNOLDS, Treas. This city, recently organized, assumed the debt of the old fire district (which is now a part of the city) and a part of the debt of the town of Lincoin. Property consisting of land, buildings, water and sewer equipment to the value of \$559,000 is owned by the city. Central Falls is in Providence County.

INTEREST is paid at Industrial Trust Company of Providence.

CRANSTON .- D. D. WATERMAN, Town Clerk.

This town is in Providence County.

CUMBERLAND .- This town is in Providence County,

EAST PROVIDENCE .- DAVIDS. RAY, Treas. This town is in Providence County.

INTEREST on the town bonds is payable at the office of Blake Bros. & Co., Boston; on the gold bonds at the Rhode Island Hospital Trust Co., Providence.

EAST PROVIDENCE FIRE DISTRICT .-- Providence Co'ty. The water-works system of this district has been purchased by the East Providence Water Company, subject to the outstanding debt of the fire district.

LOANS- When Due. | 4¹95,g., J&J,\$100,000,g.J¹JY 1,1932 4¹95,g., J&J,\$15,000,g.July 1, 1907 Total debt Dec. 14, 1896. \$200,000 4¹95,g., J&J, 35,000,g.July 1, 1917 Tax valuation.......\$4,162,301 4¹95,g., J&J, 50,000,g.July 1, 1922 Real value (estimated). 5,250,000 INTEREST is paid by the Industrial Trust Co., Providence, R. I.

JOHNSTON .- JOSEPH GOUGH, Town Clerk. Providence County.

LOANS-GOLD BONDS-

INTEREST is payable by the Union Trust Company, Providence, R. L

JOHNSTON SCHOOL DISTRICT NO. 15.

When Due. 4, g., A&O, \$30,000....Oct. 1, 1924 Interest paid by Industrial Trust Company of Providence. 4, g., A&O, \$25,000....Oet. 1, 1909

NARRAGANSETT PIER .- Washington County.

NEWPOR	T{PATR	ICK J. BOYI S. COGGES	E, Mayor. HALL, Treasurer
Newport is situat	ed in the count;	y of the same	name.

TOTAL DEBT, SINKING FUNDS, ETC, --The subjoined statement shows Newport's total municipal debt and the sinking fund held by the city against the same on the 1st of January of each of the last five years. INTEREST is payable at Newport. 1807 1896 1895. 1894.

Total bonded debt.\$511,000 Sinking funds 69,088	\$459,000 85,445	\$459,000 71,207	\$337,000 56,786	
	 	0007 709	0000 014	

Net debt Jan. 1.\$441,912 \$457,558 \$373,555 \$387,793 \$280,214 The sinking fund appropriation for 1897 amounts to \$12,500. CITY PROPERTY.—The city owns real estate valued by tax assess ors at \$488,022; other property, \$183,398. ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, real estate being taxed at about its actual cash value.

CITY BONDS-4s, J&D, \$250,000 g. Dec. 1,'97 to'21 (\$10,000 due yearly.) Bonded debt Dec. 1, 1896. \$490,100 Water debt (included).... 104,500 The city has no floating debt. Tax valuation, real....\$6,427,150 Tax valuation, person'l 1,573,600 Total valuation 1896...\$,000,750 Population in 1895 was...15,828 Population 1896 (est.) over.16,000 Twast Commany of Providence.

33

STATE AND CITY SUPPLEMENT.

34

Vol. LXV

$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	b) School loan, due in 1911
POPULATIONIn 1895 population was 21,537; in 1890 it wa 19,449; in 1880 it was 15,693; in 1870 it was 12,521. PAWTUCKET	Park 10an, due 10 1922 106,320 30 Highway loan, due in 1924 231.877 83 Highway loan, due in 1927 77,500 00
FA VV 1 UUKL1	water rents, etc., was \$511,788 90; cost of maintenance \$80,575 08; interest on water loans, \$342,195 31; surplus over \$89,018 51. ASSESSED VALUATION.—The valuation and tax rate have been as follows, real estate being assessed at " about two-thirds cash value :" Assessed Valuation
As, A&O, \$400,000 Apr. 1, 1923 As, J&J, 175,000 July 1, 1934 Population 1890 was27,63 As, J&J, 175,000 July 1, 1934 Population 1895 was32,55 The general debt bonds due from 1899 to 1929, and also the \$400,00 water 4s, due July, 1919, are currency; all others gold. INTEREST on all the bonds is payable at Boston, Mass. TOTAL DEBT, ETC. The bonded debt on November 30, 1895, with	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
 S3,600,000; nothing debt, \$53,773,884. Of this amount \$1,696,139 was for water. ASSESSED VALUATION in 1895 of real estate was \$26,148,444; personal property, \$5,700,956; total, \$41,849,404; tax rate per \$1,000 	8 The tax rate in 1896 of \$16.50 included State tax of \$1.80 and city tax proper of \$14.70.
\$15:00. In 1882 the total valuation was \$16:267,764. PROVIDENCE.—{E. D. McGUINNESS, Mayor. D. L. D. GRANGER, Treasurer. The city is situated in Providence County, which has no debt. LOANS— NAME AND PURPOSE. Rate, Payable. When Due. Outstand? City Hall and sewer.1879.csr 4 J & D June 1, 1899	, SOUTH KINGSTOWN.—J. A. ALLEN, Treas. This town is in Washington County, which has no debt. LOANS— When Due. Taxvaluation, personal.\$1,999,545 Total valuation 1896 4,905,355 Assessment is 7-10 actual value. O (part due yearly) to Dec. 15, 1921 Otal tax (per \$1,000)
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	0 Tax valuation, real2,905,810 Population in 1880 was5,114 0 The above bonds become due yearly in amounts of \$5,000 and \$6,000 alternately. On December 15, 1896, \$5,000 was taken up. 0 INTEREST is payable by the Rhode Island Hospital Trust Company aud at the Town Treasurer's office.
do	 TIVERTON. — A. LINCOLN HAMBLY, 10Wh Treasurer. This town is in Newport County. LOANS — When Due. Assessed valuation, real\$1,712,191 4s, M&S, \$25,0001898-1922 Assessed valu. personal. 837,300 Total assessed value 297, 256, 491
Water loan	0 Floating debt Apr. 5, '97. \$24,341 Assessment at full value. 0 Assets4,872 Tax rate (per \$1,000) '97\$7'00 0 Net debt Apr. 5, 1897 19,469 Population 18952,964 0 WESTERLY.—A. H. LANGWORTHY, Treas.
do	$\begin{array}{c c c c c c c c c c c c c c c c c c c $
INTEREST on the bonds is payable as follows: Title of Loan Interest, where payable. City Hall and sewer 4s, due 1899. Boston, Nat. Revere Bk., and Prov. Davis estate loan, due 1909N. Y., Nat. City Bank, and Prov. Park loan	Floating debt May 17, '97 8,031 Subject to call after 1896 Total debt May 17, 1897. 38,031 Interest payable in Westerly. Tax valuation, real5,026,600 School tax (per \$1,000) \$6'00 INTEREST on the funding bonds is payable in Providence and on the water loan at the United States Mortgage & Trust Co., New York City, or the Industrial Trust Co. of Providence.
SewerbondsN. Y., Nat. City Bank, and Prov. Water 6s, due 1900Providence, City Treasury. do 5s of 1872, due 1900Boston, Nat. Revere Bk., and Prov. do 5s of 1874, due 1900N. Y., Nat. City Bank and Prov. do 5s, due 1906New York, Nat. City Bank, & Prov. do 3 ¹ 28, due 1916do do do 4s, due 1923	WOONSOCKET{GEO. BATCHELOR, Mayor. S. P. COOK, Treasurer. Woonsocket is in Providence County. Aside from the following obli- gations Woonsocket endorses first mortgage bonds of the Woonsocket & Pascoag RR. to the amount of \$100,000. LOANS
do 4s, due 1926 and 1927Providence, City Treasury. Highway, due 1924 and 1927N. Y., Nat. City Bank and Prov. TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statemer shows the total municipal debt of Providence, the sinking fund held i the city against the same, the water debt, and the city's floating de on the dates given. July 1, 1897. July 1, 1896. Oct. 1, 189	$ \begin{array}{c} (\$10,000 \ yearly,) \ to \ Dec. 1, 1903 \\ 0 \ do \ do \ "B".1887.4 \\ 0 \ do \ do \ "B".1891.4 \\ 0 \ do \ do \ "D".18944g \ A \ \& O \ Apr. 1, 1924 \\ 0 \ do \ do \ "D".18974g \ M \ \& N \ May 1, 1927 \\ 0 \ do \ do \ "D".18974g \ M \ \& N \ May 1, 1927 \\ 0 \ do \ do \ "D".1896 \ 4g \ \dots \\ 1921 \ g.100,000 \\ 0 \ Water \ bonds \ \dots \\ 1885 \ 4 \ A \ \& O \ Apr. 1, 1915 \\ 0 \ 170,000 \\ \end{array} $
Bonded debt (incl. water d't).\$16,560,000 \$13,996,000 \$13,296,00 Floating debt 451,692 2,435,692 2,461,33 Total debt \$17,311.692 \$16,431,692 \$15,757,33 Sinking funds, etc 3,687,981 3,205,769 2,832,83	
Net debt	INTEREST is payable in Woonsocket only. TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Woonsocket's total municipal 'debt, the sinking fund held by the city against the same, the water debt, and the city's floating debt.
Sewerage \$75,0 Special highway loan 200,0 Weybosset Bridge and river walls 25,0 State tax 151,6	100 Floating debt 190,000 299,000 190,000 347,500 00 Total debt\$1,751,000 \$1,426,000 \$1,330,000 \$1,147,500 100 Deduct sinking funds. 65,495 40,809 153,885 120,189 102 Cash & unpaid taxes. 56,576 53,816
Total	is Net debt
are shown by the following table: \$562,620 City hall and sewer loan, due in 1899 \$562,620 Public improvement loan, due in 1899 \$72,998 Public improvement loan, due in 1900 \$112,540 Water loans, due in 1900 \$897,570 Water loan, due in 1906 \$243,642 Water loan, due in 1916 \$95,715 Water loan, due in 1902 \$9000	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$
Water loan, due in 1900. 897,570 Water loan, due in 1906. 243,642 Water loan, due in 1916. 95,715 Water loan, due in 1923. 58,094 Water loan, due in 1926. 29,988 Water loan, due in 1927 35,775	POPULATION-In 1895 population was 24,468; in 1890, 20,830;

Water loans, due in 1900. Water loan, due in 1906. Water loan, due in 1916. Water loan, due in 1923. Water loan, due in 1923. Water loan, due in 1927. 897,57073243,6427995,7158258,0945829,9885135,77500

POPULATION-In 1895 population was 24,468; in 1890, 20,830; in 1880, 16,050; in 1870, 11,527; in 1897 it was estimated at 25,000.

State of Connecticut.

DEBT, RESOURCES, ETC.

Admitted as a State . -One of Original Thirteen Total area of State (square miles) -- 5,004 - --. Hartford State Capital -Governor (term expires Jan. '99) - - Lorrin A. Cooke Secretary of State (term expires Jan. '99) - Charles Phelps Governor (term expires Jan. '99) - -Treasurer (term expires Jan. '99) - Charles W. Grosvenor

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

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

LOANS-	-Interest	Princh	pal.
LOANS- NAME AND PURPOSE.	Rate Pay'le.	When Due.	
		Oct. 1, 1885	\$200
do renewal 1882 c &r do do 1883 r		Jan. 1, 1903	500,000
do do 1883 r do do 1885		Jan. 1, 1903 Oct. 1, 1910	1,000,000 1.740.000
PAR VALUE OF BOND	S-The bonds i	are all for \$1,000	or \$10,000.

INTEREST on all bonds is payable in Hartford, Conn. TOTAL DEBT, ETC.-The subjoined statement shows Connecti-cut's total debt, and the civil lists deducted from the same, on each of

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

		Tax valuation
\$529,621,165	1892	\$381.261.607
441,001,581	1889	
	\$529,621,165 452,863,714 441,001,581	Tax valuation. Years.

DEBT LIMITATION.—The Constitution of Connecticut contains but a single provision restricting the debt-making power. The provision is Article 25, and was adopted as an amendment in 1877. We give the article in full

A sticle 25, and was adopted as an amendment in 1877. We give the article 15 and was adopted as an amendment in 1877. We give the article in full: No County, City, Town, Borough or other Municipality, shall ever subscribe to the capital stock of any rallroad corporation, or becomethe purchaser of the bonds, or make donation to, or loan its credit in all of, any such corporation; but nothing herein contained shall affect the validity of any bonds or debta incurred under existing laws, nor be construed to prohibit the General Assembly from authorizing any Town or City to protect by additional approphations of money or credit any railroad debt contracted prior to the adoption of this amendment. The foregoing is explicit and comprehensive, covering every municipality. There are no general restrictions in the Revised Statutes; whatever restrictions have been made from time to time are contained in enabling acts and in city charters. As to towns, we notice that there is a general law granting them un finited power to issue bonds. According to section 140, chapter 23 of the Revised Statutes, " when any town shall have made appropriations or incur 'debts exceeding the thousand dollars, it may lesse bonds, either registered or with coupons attached, or other obligations, payable at such "imes and at such annual rate of interest not exceeding 6 per cent, " payable annually or semi-annually, as it shall determine." Acc. Cities have had no such general authority conferred upon them. Exemption from Tuzzifon has been axcorded by general statute to contain bonds issued by cities and towns to aid in the construction of railroads; and this exemption has been accorded by general statute to construction of the Revised Statutes (Market and Statutes (Market an

SAVINGS BANKS INVESTMENTS-PRIVILEGES AND RE-STRICTIONS.-At the session in 1397 material changes were made in the provisions regulating the investment of the deposits of the savings banks of Connecticut. These are mainly contained in section 1,800 of the General Statutes of the State. It seems that this section was remodeled and the list of securities enlarged in 1889, then was amended in 1893, and has, as stated, now again been amended in 1897. The amending act of 1897 is entitled "An Act concerning invest-ments by Savings Banks", and is as follows. The separation into para-graphs 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; otherwise we give the section as it reads and was passed, pre-

stred; otherwise we give the section as it reads and the principal serving even the punctuation. Section 1,800 of the General Statutes, as amended by Chapter CCXXIX of the public acts of 1893, is hereby amended to read as follows: Savings banks may invest— (1) Notexceeding twenty per centum of their deposits and surplus in notes secured by the piedge of stocks or bonds as collateral se curity: provided, said stocks or bonds shall have paid dividends or interest of not less than three per centum per annum during the two

<text><text><text><text><text><text><text><text><text><text>

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 securities 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 Ecclesiastical 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 facturing corporation or ecclesiastical society, secured by mortgage upon their property, unless the same shall be accompanied 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, and the directors or trustees of any such bank consenting to any loan contrary to the provisions of this section shall be held individually responsible to the full extent of such loan.

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

SEC. 1,805. 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 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 pre-We refer to the provision below. venting incautious loans.

SEC. 1,806.—When any loan or investment is made by any savings bank, the names of the directors or trustees consenting thereto shall be entered upon the records of said bank, and said record shall be at all times open to the inspection of the corporators and auditors of said 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 mortgages or in the bonds or loans of this State, or of any town, eity, 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 STATE OF CONNECTICUT

NOTE.—For debts of minor civil divisions not found among the state-ments given below, 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 the "Grand List) of each town" is levied the tax for State purposes as well as the tax for town expenditures. Within the town is often situated a city or a borough, or both, all of which may at the same time have bonds 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 beep 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 cousolidated and also Bridgeport city and town. In general, however, town and city are distinct, New Haven eity, 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. — {ERWIN W. WEBSTER, Mayor. ANSONIA. — {FRED M. DREW, Treasurer. Ansonia 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.

BETHEL.-H. H. WOODMAN, Treasurer.

BLOOMFIELD.-A. R. WELLS, Clerk.

This town is situated in Hartford	County.
LOANS- When Due.	Tax valuation, real\$622.547
RAILROAD BONDS-	Tax valuation, personal 108 976
48, F&A, \$32,000,	Total valuation 1896 731 593
OTHER BONDS- 4 ¹ 4, M&S, \$27,000	Assessment from 34 to actual value.
4 ¹ 4. M&S, \$27,000	Tax rate (per \$1,000)\$15.00
10tal debt Feb. 1, 1897	PODULATION IN 1895 Was 1964
Sinking runds 10,897	Population in 1890 was 1 308
Net debt Feb. 1, 1897 4 -,102	Population in 1880 was1.346
INTEREST is payable at the Med	chanics' Savings Bank.

BRIDGEPORT. - {FRANK F. CLARK, Mayor. Bridgeport is in Fairfield County. In 1889-90 the town and city of Bridgeport were consolidated, the city assuming the town's debt. LOANS- Interest. Principal NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g. City funding bonds... 1873 7 J & J July 1, 1900 8150 cm

City running bolids1873 7 J & J July 1, 1900	\$150,000	
Municipal bonds1878 5 J & J July 1, 1908	150,000	
do do1885 3 ¹ 2 J & J July 1, 1915	125,000	
Corporate bonds1889 4 J & J July 1, 1919	400,000	
(Ny bonds		
Court-House (town bonds). 412 J & J July 1, 1910	500,000	
Subject to call after July 1, 1910.	150,000	
	150,000	
Subject to call after June 1, 1903.	1	
TOTAL DEBT ETC -The houded debt on Amil 1	007	

TOTAL DEBT, ETC.-The bonded debt on April 1, 1897, was \$1,625,000; floating debt, \$14,500; total debt, \$1,639,500; sinking fund, \$264,631; net debt, \$1,374,869.

CITY PROPERTY.—The city owns property (parks, buildings, etc.) which it values at \$1.991,996.

The state of the state. There can be no increase of debt by the Legis-lature of the state. There can be no increase of debt by tem-porary loans. The city is obliged to live within its income, except when an issue of bonds may be necessary for some special purpose and is authorized as above. ASSESSED VALUATION.—The city's assessed valuation (about actual value has been as choose.

actual value) has been as follows:	e city's assessed valuation (about
Years. Tax Valuation. 1896	Years. Tax Valuation. 1890. \$24,012,457 1887. 16,110,855 1880. 11,626,267 1870. 12,139,873 1860. 7,988,442
1092 20,022,181	1860

TAX	RATE	(per a	\$1,000)	in 1896	was \$11.50.
DODI	IL ATL	140	Tn 100	nomil	ation man 10

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.

This town is situated in Harriora LOANS- When Due. FUNDING BONDS-4s, J&J, \$38,000....Jan. 2, 1898 (parteach 5th year) to Jan.2, 1908 4s, J&J, \$100,000...July 1, 1927 HIGH SCHOOL BONDS-4s, J&J, \$18,000...Jan. 1, 1901 (parteach 5th year) to Jan. 1, 1901 (parteach 5th year) to Jan. 1, 1911 Interest paid at Bristol Nat. Bk. Bonded debt Jan. 1, 1897.\$62,000

CHATHAM .- A. H. CONKLIN, Au litor. This town is in Middlesex County.

INTEREST payable at Central National Bank, Middletown, Conn.

COLCHESTER .- L. CHAPMAN, Mayor.

LOANS— When Due. Assessment about 23 actual value. Town bonds, \$45,000.1896 to 1902 Tax rate (per \$1,000)......\$20'00 Floating debt.....\$22,014 Population in 1890 was....2,988 Total debt Sept. 1, 1896......67,014 Population 1896 (est.)......2,500 Tax valuation 1896......977,000

DANBURY.-- {CHARLES KERR, Mayor: WALLACE G. OLMSTEAD, Clerk.

The City of Danbury is situated in Danbury Town, Fairfield County.

INTEREST on the improvement bonds and on the water bonds of 1920 is payable at the National Park Bank, New York; on all other bonds at the Importers' & Traders' National Bank, New York.

LOANS- When Due. FUNDING BONDS- When Due. FUNDING BONDS-4s, g., J&J, 102,000g.July 1, 1914 IMPROVEMENT BONDS-4s. ..., 10,000 July 1, 1906 Subject to call after July 1, 1897. Bonded debt Jan. 1, '97..\$172,000 Floating debt...... 11,956 Total debt...... 183,956

EAST HARTFORD.-J. O. GOODWIN, Clerk. This town is in Hartford County.

ESSEX .- This town is in Middlesex County.

LOANS- When Due. RAILROAD BONDS-4s, A&O, \$45,000.....Oct. 1, 1911 Subject to call at any time. Net debt Sept. 1, 1895....\$41,570 Net debt Sept. 1, 189 INTEREST is payable at the Essex Savings Bank. TAX FREE.-All bonds are exempt from taxation.

FAIRFIELD.-E. W. S. PICKETT, Treasurer. This town is in Fairfield County.

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ENFIELD.—R. E. SPENCER, Treasurer. This town is in Hartford County. LOANS— When Due. 4s, M&N, \$50,000.....Nay 1, 1904 4s, M&N, 25,000.....Nov.1, 1920 Subject to call. Total debt Mch. 24, 1897..\$75,000

FAIRFIELD CO.- T. BAKER, Treasurer. HENRY LEE, Secretary County Commissiners County seats are Bridgeport and Danbury.

	BondeddebtFeb.1,'96 \$105.000
COUNTY SONDS-	Floating debt 10,000
	Tax valuation 1896125,870,009
Subject to call	Assessment about 13 actual value.
JAIL BONDS-	Population in 1890 was150.081
4s, J&J, \$60,000July 1, 1909	Population in 1880 was112,042
Subject to call after July 1, 1899	and the second se
	the state of the second st

GLASTONBURY .- CHAS. G. RANKIN, Treas. This town is in Hartford County.

GREENWICH .- This town is in Fairfield County.

Town debt (last returns).\$317,020 Town valuation 1895....6,488,966 Tax rate (per \$1,000).... 13:00 Borough tax rate (p \$1,000)....5,00 Population in 1890 was....10,133 Borough debt 1896 46,443

GROTON.-J. O. FISH, Treasurer.

Groton is in New London County.

HARTFORD.--{NILES B. PRESTON, Mayor. C. C. STRONG, Treasurer. The town and city of Hartford were consolidated on April 1, 1896, and their debts are no longer reported separately.

LOANS-	-Interest	Principal	
NAME AND PURPOSE.	Rate Payable.	When Due. Outsto	
Funding bonds1893	4 J&J	July 1, 1918 \$290	0.000
Park improvement. 1896	312.g. J & J		0,000
Consolidated bonds*.1889			0,000
Refunding bonds1897			0.000
do do1897			0,000
Improvement bonds.1897 Water			0,000
do			2,000
do1881			5.000
do			5.000
do (Reservoir)1893	4g. J & J		0.000

Non-taxable

Capitol bonds to the amount of \$7,000 due January 1, 1897, have not yet been presented for payment. An equal amount of cash is held to redeem the same when presented.

PAR VALUE .- The city's bonds are all for \$1,000 each.

INTEREST on all of the city bonds is payable at the city treasury.

TOTAL DEBT, ETC.-The subjoined statement shows Hartford's total municipal debt, the sinking fund and the water debt, on the dates named. Apr. 1, 1897 Apr. 1 1996

Total bonded debt	\$3,480,000	\$3,430,000
Floating debt	194,181	229,081
Total debt	\$3,674,181	\$3,659,081
Sinking fund.	309,851	437,891
Water debt (included)	970,000	970,000

On April 1, 1896, the city had other assets amounting to \$288,258, making the net debt on that day \$2,932,932.

WATER DEPARTMENT is self sustaining, raising from water onts \$30,000 to \$40,000 each year above interest on its bonds and all ordinary expense

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

WOONLA" TREET	6 D31446C.	rersonas rroperty.	TOUGL.	Tax Rale.
1896	9,398,785	\$15,923,466	\$55,322,251	*\$17.00
1895 3	6,808,488	16,403,193	53,211,681	17.00
1890 3	0,596,238	16,629,086	47.225.324	20.50
1889 3	0,171,885	16.048,479	46,220,364	20.50
1388 2	7,847,349	19,500,122	47,347,471	20.50

* School tax (average \$3 per \$1,000) additional.

POPULATION.-In 1890 the population of Hartford was 53,230; 1880 it was 42,553; in 1870 it was 37,743; 1897 estimated at In 1880 70,000.

HARTFORD "FIRST SCHOOL DISTRICT."-George C. Bailey, Chairman of Commissioners.

LOANS- When Due.\$100,000....May 1, 1927 (Subject to call after May 1, 1907) HARTFORD "ARSENAL SCHOOL DISTRICT."-G. H. Burt, Treasurer.

HUNTINGTON .- J. TOMLINSON, Treasurer. This town is in Fairfield County.

KILLINGLY .- This town is in Windham County.

LOANS- When Due. | Tax valuation 1896...\$2,242,478 FUNDED LOAN 1893- Tax rate (per \$1,000) 1896.\$18:00 4s, M&N, \$48,197.....On demand | Population 1890 was......7,027 Total debt Aug 31, 1896..\$96,062 | Population 1880 was......6,921 The funded loan of 1893 is held by the Chelsea Savings Bank, Nor-wich, Conn. The town pays interest on this loan at the rate of 5 per ent, the additional 1 per cent being credited to a sinking fund.

LITCHFIELD.-G. M. WOODRUFF, Treasurer. Litchfield Village is the county seat of Litchfield County.

POPULATION. - Population, including borough, in 1890 was 3,304; 1880 was 3,410; in 1870 was 3,113.

MEETING HOUSE SCHOOL DISTRICT.

This district is in Fairfield County, Town of Greenwich. Bonded debt Sept. 1, 1897.\$50,000 | 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. -- {LEVI E. COE, Mayor. HERMAN HESS, City Clerk. During the year 1896 the town of Meriden voted to consolidate the schools and assume the debt of all the school districts, amounting to \$61,010 45. 10110 Trees

LOANS-	-Interest		
NAME AND PURPOSE.	Rate, Payable,	When Due. Or	utstand'a.
CITY OF MERIDEN BONI	10		y.
OILI OF MERIDEN DONI			
Olto Immonolt hands 1070	C T L T	July, 1898, to '99 } \$10,000 yearly	000 000
City improve't bonds.1876	0 0 00 0	\$10.000 vearly (\$20,000
Bas dischards 1005			20.000
Fundingbonds1895		July 1, 1914	50,000
Sewer bonds	4 M & N	May 1, 1900 to '13	135,000
		or 13 yrs., \$5,000 in	
	000 440 3 113.1	or 10 1181 \$0,000 m	
Water bonds	273 7 9 10	June 1, 1898	60,000
\$20.00	00 due vearly to	o June 1, 1900	
		May 1, 1901 to'11	210,000
\$20,	000 due y'rly fo	or 10 yrs., \$10,000 in	a 11 yrs.
do1895-'96-'97	4	July 1, 1911-'12-'13	50,000
	4	1911	10,000
TOWN OF MERIDEN BON	DS-		
War and High School	A data & d	1896 to 1912	270,000
IT the third king is COMPOSESSES	all a the second	TODO IO TOTA	210,000

INTEREST on the city's water and sewer and funding bonds is payable at the Importers' & Traders' National Bank, New York; on the improvement bonds at the Fourth National Bank, New York.

TOTAL DEBT. ETC. -The city's bonded debt on August 1, 1897, ras \$525,000: floating debt, \$57,000: total debt, \$532,000. The rater debt (included in the above total) is \$320,000. The town's tal debt August 1, 1897, was \$349,510 45. water otal

ASSESSED VALUATION of city in 1896 was \$12.337,532; tax the (per \$1,000), \$10.58. The town of Meriden in 1896 had a grand at of \$14,014,736; tax rate, \$10.50 per \$1,000.

POPULATION.-Population of Meriden City in 1890 was 21,65 in 1880 was 15,540. Population of Meridentown, including the city was in 1890 25,423; in 1880, 18,340; in 1870, 10,495. 21.652

MIDDLEFIELD .- ALFRED H. AUGUR, Treasurer. This town is in Middlesex County.

LOANS- When Due. RR. bonds, \$40,000, part yearly. Total debt Jan. 25, 1897...\$41,508 Tax valuation 1855......150,444 Population in 1870 was.....1,053

MIDDLETOWN .- {SAMUEL RUSSELL, Mayor, JAMES P. STOW, Treasurer,

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

LOANS-	-Interest.	Princip	al
NAME AND PURPOSE.	Rate, Payable.	When Due, O	utstand'a.
CITY OF MIDDLETOWN DEBY	T:		and a second sec
Fd. dbt. bonds, (reissued), 188		Oct 1 1909	\$25,000
do do 1884	AMAN	Nov 1 1014	25,000
do do 1894		Out 1 1014	25,000
			20,000
Subject to	call after Oct. 1	1, 1904.	00.000
Municipal building	o 4 M de N		36,000
Subject to	call after May	1, 1905.	
Sewer bonds, 1872-74	6 J & D	Dec. 1, 1901	53,000
do do 1894	11 35 4 0	5 Mar. 1, 1904-'17 2 \$2,000 due y'rly	3 28,000
uo uo 100*	- 4 M 00 D	2 \$2.000 due y'rly	\$ 20,000
do do 1895	. 4 M & N		35,000
	call after May 1	1, 1905.	
Water bonds, 1883	4 MAN	May 1, 1908	20.000
do do 1894	A MAS	Mar 1 1898.0	
/@0	,000 annually.)	Man 1, 1000-0	0 23,000
do do 1885	gies The T	Tul- 1 1015	55,000
do do 1897			200,000
TOWN OF MIDDLETOWN DEBY			
Railroad bonds	4 F&A	Aug. 1, 1910	244,000
do	. 4 J & J	Jan. 1, 1898	220,000
\$20.00	00 due yearly to	Jan. 1, 1908	
do	.3.65 J & D	June 1, 1909	340.000
TOTAL DEDT FTT TH			

TOTAL DEBT, ETC.—The city's total debt (all bonded) on March 1, 1897, was \$326,000, of which \$103,722 was water debt; water sink-ing fund, \$4,722; net water debt; \$99,000. The town debt on January 1, 1896, was \$524,000.

WATER WORKS-The net income of the water department for 1895 was 39,63143; cost of construction and maintenance to Jan. 1, 1896, was \$412,172.81.

ASSESSED VALUATION—The city's tax valuation in 1896 was about \$6,000,000. The town's valuation in 1895 was \$7,000,000. The total city and town tax for 1895 was \$18.00 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 was 15,205; in 1880 was 11,732; in 1870 11,126.

MILFORD .- SANFORD HAWKINS, Treas.

This town is in New Haven County.

LOANS- When Due. Town Bonds-5s, \$3,000....Jan. 1, 1915 4s, \$45,600..... Int payable at Treasurer's office. Total debt (last returns). 80,822

<text></text>	38 STATE AND CIT	TY SUPPLEMENT, Vol. LXV
<form></form>	This town is in New London County. LOANS— When Due. WAR, ETC. 	was \$706,375. The district owns land appraised at \$1,191,298.' ASSESSED VALUATION.—The city's assessed valuation and tax rate have been approximately as follows, real estate being taken at "about 60 per cent actual value:" <i>Real Personal Total Rate of Tax Personal Total Real Personal Societaria Societaria</i> 1896
	When Due. Floating debt	1893
LOANS Them During LOANS Them During a ready strong (mail) Strong (mail) Strong (mail) Strong (mail) a ready strong (mail) Strong (mail) Strong (mail) Strong (mail) a ready strong (mail) Strong (mail) Strong (mail) Strong (mail) a ready strong (mail) Strong (mail) Strong (mail) Strong (mail) a ready strong (mail) Strong (mail) Strong (mail) Strong (mail) a ready strong (mail) Strong (mail) Strong (mail) Strong (mail) a ready strong (mail) Strong (mail) Strong (mail) Strong (mail) a ready strong (mail) Strong (mail) Strong (mail) Strong (mail) a ready strong (mail) Strong (mail) Strong (mail) Strong (mail) a ready strong (mail) Strong (mail) Strong (mail) Strong (mail) a ready strong (mail) Strong (mail) Strong (mail) Strong (mail) a ready strong (mail) Strong (mail) Strong (mail) Strong (mail) a ready strong (mail) Strong (mail) Strong (mail)	The city of New Britain is situated in Hartford County. The town and city have separate debts, as shown below.	Total
<text></text>	LOANS— When Due. CITY BONDS— 4s, J&J, \$15,000July 1, 1913 SCHOOL BO DS— 4s, J&J, \$160,000Part yearly SEWER BONDS (Con.)— 4s, J&J, \$160,000Part yearly SEWER BONDS— 7s, J&J, \$130,000July 1, 1899 4s, J&J, 20,000July 1, 1909 4s, J&J, \$100,000Aug. 1, 1918 Optional after Aug. 1, 1908 4s, F&A, \$100,000Aug. 1, 1918 Town of New BRITAIN DEBT:	dard, Treasurer. Bonds,
COANS_ Interest, — Interest,	TOTALDEBT. —The bonded city debt Sept. 1, 1897, was \$700,730 - sinking funds, \$85,838; net debt, \$614,892. Total town debt in 1895 was \$195,180. ASSESSED VALUATION.—The city's assessed valuation in 1897 was \$9,162,772. Total tax in 1896 (per \$1,000), \$14'25. The town's assessed valuation in 1894 was \$9,086,126; town tax (per \$1,000) was \$10'00. POPULATION.—The town's population (including the city) in 1890 was 19,007; in 1880 it was 13,979; in 1897 about 25,000.	NEW HAVEN CO.—HIRAM JACOBS, Treasurer. County seat is New Haven. LOANS— When Due. Bond. debt Jan. 1,'97 \$140,000 3 ¹ 2s, g., M&N, \$140,000, g.Nov.1,'15 Optional at 2 per cent premium. Population in 1897 .153,529,035 Optional at 2 per cent premium. Population in 1890 was209,058 NEW LONDON JAMES P. JOHNSTON, Mayor. JOHN MCGINLEY, Treasurer. The town and city are under one government and the following
NEW HAVEN (A. C. HENDRICK, Mayor.New HAVEN (B. E. BROWN, Auditor.The town and school district of New Haven is the corn in the count of smaller area. The town, school district and try have eaders separate debts of their own.LOANS (DANS-NEW HAVEN CITY BORDS- Bridge	New Canaan is in Fairfield County.LOANS—When Due.FUNDED DEBT BONDS—Tax valuation, real\$1,583,932FUNDED DEBT BONDS—Tax valuation, personal.\$45, A&O, \$24,500April 1, 1899Total valuation 18961,938,035Astlkoad AND WAR BONDS—Assessment about 45 actual value.4s, A&O, \$24,500April 1, 1911Total tax (per \$1,000) '94\$14'00Subject to call at any time.Population in 1890 was 2,701Bonded debt Aug, 1, 1897\$35,500Population in 1880 was 2,673Floating debt (about) 40,000NTEREST on the railroad and war loan is payable at the Middle- town Savings Bank, Middletown, Conn., and on the funded debt bonds	$ \begin{array}{c c c c c c c c c c c c c c c c c c c $
NAME AND PURPOSE. Rate. Payable. When Due. Outstandrg. per \$1.000 was \$16'00. Real estate is taxed at about two-thirds its actual value. Bridge 1896 4 Oct. 1, 1914 \$25,000 $40,000$ $50,537;$ in 1890 population was 13,757; in 1890 it was 9,576. PopULATION—In 1890 population was 13,757; in 1890 it was 9,576. Boulevard sewerage. 1887 3 k J & D June 1, 1902 175,000 $40,000$ $537;$ in 1870 it was 9,576. PopULATION—In 1890 population was 13,757; in 1880 it was 10,537; in 1870 it was 9,576. PopULATION—In 1890 population was 13,757; in 1880 it was 10,537; in 1870 it was 9,576. Boulevard sewerage. 1887 4 A & O Oct. 1, 1911 200,000 New Her Due, [A. C. WHEELER Mayor. New Her Due, [S 25,000 due yearly; to June 1, 1912 200,000 do	NEW HAVEN— B. E. BROWN, Auditor. The town and school district of New Haven, in the county of the same name, are co-extensive. The city of New Haven is within the town limits but of smaller area. The town, school district and city have each	INTEREST on the bonds is payable at the office of the Treasurer. TOTAL DEBT.—The total bonded debt on Aug. 1, 1897, was \$780,- 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
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g. NEW HAVEN CITY BONDS- Pridge 4 Oct. 1 1014 707 000	per \$1,000 was \$16'00. Real estate is taxed at about two-thirds its actual value. POPUL ATION-In 1890 population was 13,757; in 1880 it was
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	NORWALK.—{A. C. WHEELER. Mayor. E. M. LOCKWOOD, City Clerk. 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.
$ \begin{array}{c} 100 \text{ arg}^{-1} & 1890 \ 4 \ 5 \ 3 \ 4 \ 5 \ 4 \ 5 \ 5 \ 5 \ 5 \ 5 \ 5 \ 5$	10	LOANS- When Due. Tax valuation 1895\$13,416,597 Town bonds, \$100,0001921 Tax rate (per \$1,000)\$5:00 Total debt 1896260,955 City DEBT, VALUATION, ETC. CITY DEBT, VALUATION, ETC. When Due. When Due. WATER BONDS-(Con.)-
Bast Haven, ref	100 rary 1890 4 J & J J an. 1, 1910 100,000 (\$10,000 due yearly) to Jan. 1, 1919 100,000 100,000 Paving	FUND D DEBT- 4s, J&J, §25,000July 1, 1927 4s, J&J, §50,000July 1, 1927 Subject to call after July 1, 1897 MUNICIPAL PURPOSES- Subject to call after July 1, 1935 MUNICIPAL PURPOSES- Bond. debt Oct., 1896 \$500,000 4s, J&J, §50,000July 2, 1908 Floating debt 23,851 Snewer BONDS- Total debt 22,851 Sniking funds about 22,000 Sinking funds about 22,000
Quimplac bridge	Base Haven, ref. 1857 4 M & N 1897 to 1907 60,000 Funding 312 3 J Å J July 1, 1909 200,000 Subject to call after July 1, 1899 Park bonds 1890 312 J & J 1940 100,000 do do Subject to call 1910 100,000 100,000	4s. J&J. 75,000July 1,1927 Net debt Oct., 1896

CITY DEBT, VALUATION, ETC.				
LOANS- When Due.	WATER BONDS-(Con.)-			
FUND D DEBT-	4s, J&J, \$25,000July 1, 1927			
4s, J&J, \$50,000July 1, 1927	Subject to call after July 1, 1897			
Subject to call after July 1, 1897	4s,g.,J&J, \$50,000May 1, 1935			
MUNICIPAL PURPOSES-	Bond. debt Oct., 1896 \$500,000			
4s. g., J&J, \$50,000, g., May 1, 1935	Floating debt 23,851			
SEWER BONDS-	Total debt 523,851			
4s, J&J, \$75,000July 2, 1908	Sinking funds about 22,000			
4s, J&J, 75,000July 1, 1927	Net debt Oct., 1896 501,851			
Subject to call after July 1, 1897	Water debt (incl) 257,000			
WATER BONDS-	Tax valuat'n 1896,5,204,703			
4s, J&J, \$175,000July 1, 1926	Assessm't about 9.0 actual value			
Subject to call after July 1, 1896	City tax (per \$1,000) \$7.00			
INTEREST on the gold bonds	due in 1935 is payable at American			
Exchange National Bank; other in				
	the town (including Norwalk and			
	7; in 1880, 13.956; in 1870, 12,119.			
South for wathy was in 1850, 17,74	, 11 1000, 10,000, 11 1070, 12,110.			

NORWICH-{FREDERICK L. OSGOOD, Mayor. W. W. BECKWITH, Auditor. Norwich is in New London County. The city and town have separate governments, keep separate accounts and have separate debts.

LOANS-	-In	iterest.	-Princi	pal.
NAME AND PURPOSE. CITY OF NORWICH DEBT.	Rate.	Payable.	When Due.	Outstand'g.
City debt bonds, ref., 1883	4	A & O	Oct. 1, 1913	\$125,000
Court house		J&J	Jan. 1, 1905	164,000
Sinking fund bonds of 1877.	5	A & O	Apr. 1, 1907	160,000
do do 1878.	5	A & O	Apr. 1, 1908	*150,000
Water fund bonds	6	J&J	Jan. 1, 1898	150,000
do do 1890	5	J&J	Jan. 1, 1910	50,000
do do Town of Norwich Debt.				166,000
Court house bonds	7	semi-an.	1905	160,000
Town debt bonds	. 4	semi an.	1913	175,000
	Subjec	et to call at	ter 1893,	
Town deposit fund	. 6	annually		13,301

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

and o our oo Jours and or oo	noor ansurico s aor	non Decembe	r 1, 1895 :
Total bonded debt of city Sinking fund, etc	Dec. 1, '96. \$1,295,000 354.837	$\begin{array}{c} Dec. \ 1, \ '95, \\ \$1, 210, 000 \\ 403, 439 \end{array}$	Dec. 1, '94. \$1,225,000 400,000
Net debt on December 1 Total bonded debt of town. Floating debt	\$1,007,200	\$806,561 \$1,007,200 166,029	\$825,000 \$1,007,200 167,029
Total town daht	P1 172 000	01 170 000	

Fotal town debt......\$1,173,229 \$1,173,229 \$1,174,229

21,200 1,600

October, 1897.

CONNECTICUT-CITIES AND TOWNS,

PAR.-The city's bonds are all for \$1,000 each. TAX FREE.-All the issues of city bonds are exempt from taxation

INTEREST on city bonds is paid by city treasurer, and in some cases in Boston also.

TOTAL DEBT .- The subjoined statement shows the city's total debt in each of the years indicated.

1897.	1895.	1894.	1893.
Total bonded debt of eity\$965,000	\$799,000	\$799,000	\$799,000
Certificates outstanding	165,431	165,431	165,431
Total	\$964,431	\$964,431 23,961	\$964,431 28,811
Net debt on May 15\$960,767		\$940,470	\$935,620
Water debt included above\$366,000		\$300,000	\$300,000

Total town debt Sept. 1, 1896, was \$348,301. The sinking fund receives yearly 12 mill on city and town list.

The sinking fund receives yearly 4 min on city and town list. CITY PROPERTY.—The city owned property in 1894 valued at \$1,182,11. This included buildings, fire department, etc., as well as water works, which were held at \$650,000. In the year 1894-95 the regular receipts of the water works were \$49,206 58; expenditures \$29,826 54; interest on bonds \$16,500; surplus \$1,580 04. ASSESSED VALUATION.—The city's assessed valuation and ta-rate have been as follows, real estate being assessed "at \$4 cash value."

Years. 1895	Real Estate.	Personal Property.	Total. \$10,340,484	Rate of Tax per \$1000 \$10.00
1894 1893	\$8,062,744	\$1,999,476	10,108,692 10,062,220 10,068,848	10.00 10.00 10.00
1892 1891 1890	7,857,924	2,087,514 2,023,101 2,129,351	9,881,025 9,955,810	10.00
1880	7,438,097	2,976,028	10,414,125	8.00

The town grand list on October 1, 1895, was \$13,769,187; tax rate (per \$1,000), \$5:50, this being additional to city tax as above given. POPULATION.-In 1890 population of city was 16,156; in 1880 15,112. Population of town 1890, 23,048; 1880, 21,143.

ORANGE .- WALTER A. MAIN, 1st Selectman. This town is in New Haven County.

INTEREST is payable at the National Tradesmen's Bank, New aven, Conn.

PLAINFIELD .- S. L. ADAMS, Treasurer. This town is in Windham County

LOANS- When Due. 4s, M&N. \$5,000...1906 to 1926 (\$5,0"0 every fifth year.) Bonded debt June 1, 1897.\$30,000 When Due. |

Total debt Aug. 31, 1896..\$13,304 Assessed valuation '96..1,950,947 Tax rate (per \$1,000) 1896..10:00 Population 1890......4,582

PORTLAND.-JOHN I. WORTHINGTON, Treas'r. Portland is in Middlesex County.

TAX FREE,-The bonds of the town are exempt from taxation.

PRESTON .- JAMES M. YOUNGE, Treasurer. Preston is in New London County.

LOANS- When Due. WAR AND BRIDGE BONDS-6s, J&J, \$50,000....,Jan. 1, 1905 Total valuation 1896..... 900,219 Assessment about \$3 actual value. Total tax (per \$1,000).....\$15:00 Population in 1890 was.....2,555 Tax valuation, personal.\$147,298 Total valuation, personal.\$147,298 Total valuation 1896..... 900,219 Assessment about \$3 actual value. Population in 1890 was....2,555

INTEREST is payable at the Second National Bank, Norwich, Conn

PUTNAM .- JAMES W. MANNING, Treasurer.

This town is in Windham County. The debt is being gradually paid off, and it is not intended to fund any portion of it. The town has no bonded debt. Float'g debt Jan., 1897., \$69,500 Tax valuation 1896.....3,030,185 Assessment about ²9 actual value.

RIDGEFIELD.-L. C. SEYMOUR, Treasurer. Ridgefield is in Fairfield County.

LOANS- When Due. Tax valuation 1897.....\$1,604,429 FUNDING BONDS- Total tax (per \$1,000) 1896.12:00 3'gs, F&A, \$35,000...Aug. 1, 1927 Gubject to call after Aug. 1, 1917.) Floating debt July, 1,'97. \$67,215

ROCKVILLE.-E. L. HEATH, Mayor. This town is in Tolland County.

LOANS- When Due. SEWER BONDS-4s, J&J, \$50,000.....Jun, 1, 1925 Optional after Jan. 1, 1900. Key State Jan. 1, 1900. Sewer Bonds-Assessed valuation '97,\$2,502,235

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

INTEREST is payable at the Hartford National Bank.

SOUTHINGTON.-E. G. LEWIS, Treasurer. This town is in Hartford County.

SOUTH NORWALK.-{C.G. BOHANNAN, Mayor, JOS. TAYLOR, City Clerk. This city is in Norwalk Town, Fairfield County.

LOANS- When Due.	LOANS-	When Due.
REFUNDING BONDS-	4s, J&J, \$52,000	July 1, 1909
4s, J&J, \$90,000July 1, 1925	4s, J&J, 9,000.	July 1, 1910
WATER BONDS-	4s, J&J, 12,500	Apr. 1, 1910
6s, J&J, \$40,000July 1, 1905	4s, J&J, 47,500	Apr. 1, 1911
4s, J&J, 9,000July 1, 1900	4s, J&J, 30,000	July 1, 1925

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 floating debt.

ASSESSED VALUATION.—The city's total assessed valuation in 1897 was \$4,777,000, the assessment being estimated to be equal to the actual value. City tax rate (per \$1,000) was \$6.00.

POPULATION,-Population of town in 1890 was 17,747; in it was 13,956. Population of city in 1897 was estimated at 7,500. in 1880

SPRAGUE. - P. S. COTE, Treasurer.

This town is in New London County.

INTEREST is payable at Merchants' National Bank, Norwich, Conn

STAMFORD (City).-{W. J. H BOHANNAN, Mayor. This city is in Fairfield County.

STAMFORD (Town) .- W. D. DASKAM, Treas.

This town is in Fairfield County. LOANS- When Due, Town HALL, 1890-4s, A&O, \$94,000Oct 1, 1910 SCHOOLS AND BRIDGES, 1893-HIGH SCHOOL-4s, F&A, \$75,000...Aug. 1, 1923 HIGH SCHOOL-4s, F&A, \$75,000...Aug. 1, 1914-24 Interest is payable in Stamford. FUNDING BONDS-4s, F&A, \$75,000...Feb. 1, 1927 HIGH SCHOOL-4s, F&A, \$75,000...Aug. 1, 1914-24 Interest is payable in Stamford. FUNDING BONDS-4s, F&A, \$75,0000....Feb. 1, 1927

STONINGTON.-E. B. HINCKLEY, Town Treas. Stonington is in New London County. The debts of both town and borough are given below.

LOANS-	When Duc.
WAR BONDS-	
4s, \$28,000, Bonded debt Sept. 7,	'96. \$28,000
Floating debt	
Balance in treasury Net debt Sept. 7, 189	21,570

Net debt Mar. 1, 1897... \$58,730 Tax valuation, real.....1,023,795 Tax valuation, personal. 491,569 Total valuation 1896...,514,864 Assessment 'a to 'a actual value Total tax. (per \$1,000)....\$15:00 Population in 1890 Mas......\$278

TORRINGTON.- {ISAAC W. BROOKS, Treasurer. WILLIAM A. ROROBACH, Clerk.

This town is in Litchfield County.

ERNON.-F. B. SKINNER, Treasurer.

This town is in Tolland County. All bonds are tax exempt.

LOANS-When Due. LOANS-Micro Disposes 1886-Sign McMorelat. Hatt. 1889-Sign McMorelat. Hatt. 1889-Difficult School, Nov. 1, 1919 McMorelat. Hatt. 1889-Difficult School, Nov. 1, 1919 McMorelat. Hatt. 1892-McMorelat. Hatt. 1922 McMorelat. McMorelat. McMorelat. 1920 McMorelat. McMorelat. 1920 McMorelat. 1920 McMorelat. 1920 McMorelat. McMorelat. 1920 McMo

TAX FREE.-All bonds issued by this town are exempt from taxation.

THOMASTON.-ARTHUR J. HINE, Treasurer.

This town is in Litchfield County.

WALLINGFORD.-W. I. TRASK, Treasurer. The town of Wallingford is situated in New Haven County.

POPULATION.—The population of the town (including the bor-ough) in 1890 was 6,584; in 1880 was 4,686, in 1870 was 3,676. Population of Wallingford Borough in 1890 was 4,230.

WALLINGFORD CENTRAL SCHOOL DISTRICT-W. H. NEWTON, Treasurer.

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

LOANS- When Due. Total debt Jan., 1897.... \$44,500 RAILROAD BONDS-4s, J&J, 20,000..... 1893-1916 (\$2,000 due yearly on July 1.) Bonded debt Jan., 1897....\$1300 Population 1890 was.....\$1300 Floating debt......\$4500

INTEREST payable at Connecticut Savings Bank, New Haven.

 INTEREST payable at Connecticut Savings Bank, New Haven.

 WATERBURY. --{EDWARD G. KILDUFF, Mayor. JAMES J. CASSIN, Auditor.

 This city is in New Haven County. LOANS- When Due. CTTY HALL BONDS- 1906 Sewers BONDS- 1906 Sewers BONDS- 1911 Water BONDS (series 1 and 2)-78, J&J, \$150,000. 1897 78, J&J, \$100,000. 18190 48, J&J, \$00,000. 18190 48, J&J, \$00,000. 18190 48, J&J, \$400,000. 18191 WATERBURY, CENTER SCHOOL DISTRICT. THOS. J. MORAN, Clerk. The district includes all of the city of Waterbury and part of the town of Waterbury. LOANS- When Due (\$10,000 annually.) FUNDING BONDS-44, J&J, \$200,000. 1927-1946 (\$10,000 annually.) FUNDING BONDS-44, J&J, \$200,000. 1927-1946 (\$10,000 annually.) FUNDING BONDS-44, J&J, \$200,000. 1927-1946 (\$10,000 annually.) FUNDING BONDS-45, J&J, \$200,000. 1927-1946 (\$10,000 annually.) Bonded debt July 1, '97. \$100,000

WEST HARTFORD.-West Hartford is in Hartford

WESTPORT.— {J. L. G. CANNON, Treasurer. {W. J. FINCH, Clerk. This town is in Fairfield County. Floating debt Sept., '96... \$78,509 | Tax rate (per \$1,000)......\$10.00 Tax valuation 1895.....2,261,116 | Population 1890 was......3,715

WILLIMANTIC.— {HERBERT R. CHAPPELL, Mayor. SAMUEL J. MILLER, Clerk. This city is situated in the town of Windham, Windham County. LOANS— When Due. MUNICIPAL BONDS—(Coupon)— 4s, A&O, \$100,000....Oct. 1, 1925 Optional after Oct. 1, 1914 WATER BONDS— Optional after Oct. 1, 1910 WATER BONDS— 4s, A&O, \$75,000.....Oct. 1, 1899 Bonded debt Feb. 1, '97. \$300,000

LOANS- When Due. Assessment about ¹/₂ actual value. Water debt (included)... 200,000 | Tax rate (per \$1,000).....\$21:50 Floating debt...... 84,000 | Population in 1890 was.... 8,648 Total debt Feb. 1, 1897. 384,000 | Population in 1890 was.... 6,608 Tax valuation 1896....\$3,978,764 | Population in 1896 about...10,000

WINCHESTER. - J. E. SPAULDING (P. O. Winsted), Treas.

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

WINDSOR LOCKS.-J. W. OUTTERSON, Tr'as.

This town is in Hartford County. All bonds are tax free. LOANS— When Due. TOWN BONDS— 4s, J&J, \$35,000....Jan. 1, 1922 Net debt Sept. 18, 1896 44,328 Tax valuation 1896....1,646,164

 When Due.
 Assessment about 23 actual value-Tax rate (per \$1,000).....\$10.00

 an. 1, 1922
 Population in 1890 was.....2,758

 44,828
 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 \$10,000, and which are not represented among the foregoing detailed reports. We add the population from the U.S. Census of 1890.

	Total	Assessed	man.	
Location.	Debt.	Valuation.	Tax Rate.	Popu lation
Avon, Hartford Co	\$16,769	\$470,115	\$13.00	1,182
Barkhamsted, Litchfield Co	18,177	330,470	20.00	1,130
Berlin, Hartford Co	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) Branford, N. Hav. Co. (Borough)	57,918 31,219	1,957,857 1,901,866 461,630	12.00	
Canaan, Litchfield Co	26,000	1,901,800	12.00	******
Canton, Hartford Co	21,000	1,170,599	12.50	870
Clinton, Middlesex Co	$21,368 \\ 16,057$	694,793	$12.00 \\ 10.00$	2,500
Coventry, Tolland Co	13,319	697 001	17.00	1,384
Cromwell Middlesey Co	41,124	627,091 993,742		1,875
Cromwell, Middlesex Co Eastford, Windham Co	11,500	160,172	$13.00 \\ 16.00$	1,987
East Haddam, Hartford Co	29,150	1,067,243	12.50	561
East Lyme, New London Co	27,230	702,502	12.00	2,599 2,048
Easton, Fairfield Co	25,188	394,118	14.00	1,001
East Windsor, Hartford Co	30,650	1,115,651	15.00	2,890
Ellington, Tolland Co	14,000	719,361	15.00	1,539
Farmington, Hartford Co	49,000	1,599,385	12.00	3,179
Griswold, New London Co	35,329	1,589,495	10.00	3,113
Hamden, New Haven Co	22,950	1,788,611	10.00	3,882
Hartland, Hartford Co	11,508	204,755	20.00	565
Hebron, Tolland Co	41,446	428,848	13.00	1,039
Lebanon, New London Co.	13,727	861,546	12.00	1,670
Lisbon, New London Co	16,278	243,253	13.00	548
Lyme, New London Co	34,610	266,727	15.00	977
Manchester, Hartford Co	76,690	4,061,773 537,319	15.00	8,222
Mansfield, Tolland Co	17,979	537,319	15.00	1,911
New Hartford, Litchfield Co	49,519	1,083,048	12.00	3,160
New Milford, Litchfield Co	43,000	1,909,763	12.00	3,917
Newtown, Fairfield Co	25,000	1,682,033	11.00	3,539
Norfolk, Litchfield Co	23,462	950,969	14.00	1,546
North Canaan, Litchfield Co	28,830 17,766	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	1,463
Old Lyme, New London Co	18,060	450,814	15.00	1,319
Old Saybrook, Middlesex Co	28,729	605,942	14.00	1,484
Oxford, New Haven Co Plainville, Hartford Co	10,833	326,903	18.00	902
Redding, Fairfield Co	27,000	685,790	15.00	1,993
Rocky Hill, Hartford Co	25,000 26,161	504,255	12.50	1,546
Roxbury, Litchfield Co	26,381	403,081	11.00	1,069
Salisbury, Litchfield Co	24,500	427,269 1,814,572	14.00	936
Saybrook Middlesey Co	45,000	687,420	10.00 16.00	3,420
Saybrook, Middlesex Co Seymour, New Haven Co	40,084	1,308,867	20.00	1,484 3,300
Shelton, Fairfield Co.	55,031	1,032,064	8.00	1,952
Southington, Hart. Co. (Borough)	23,100	1,455,234	5.00	1,004
Stafford, Tolland Co	36.766	1.263.654	20.00	4,535
Stafford Springs, Tolland Co	$36,766 \\ 12,850$	1,263,654 736,243	7.50	1,000
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 Co	22,040	603,331	12.00	1,493
Waterford, New London Co	36,019	1,095,354	15.00	2,661
Watertown, Litchfield Co	30,000	1,095,354 1,386,381	10.00	2,323
Wethersfield, Hartford Co	36.574	1,306,806	10.00	2,271
Wilton, Fairfield Co Windham, Windham Co	21,795	838,311	9.00	$2,271 \\ 1,722$
Windham, Windham Co	21,795 111,762	4,455,666	9.00	10.032
Windsor, Hartford Co	78.250	1,322,120 896,267	13.00	2,954
Woodbury, Litchfield Co	12,600	896,267	10.00	1,815
Woodstock, Windham Co	12,343	863,866	12.00	2,306
				and the second second

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

TN THE

MIDDLE STATES.

INDEX FOR THE MIDDLE STATES, CITIES, Etc.

NEW YORK-State. Cities, &cPages 41 to 58	DELAWARE-State, Cities, &cPages 75 to 76
NEW JERSEY-State. Cities, &c Pages 58 to 66	MARYLAND-State, Cities, &c Pages 76'to 77
PENNSYLVANIA-State, Cities, &c Pages 66 to 75	DISTRICT OF COLUMBIAPage 77

State of New York.

DEBT. RESOURCES. 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 Wednesday in January, and length of sessions is not limited.

HISTORY OF DEBT.—The historical details of New York's State debt from 1817 to the present time will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 41. During a period of eleven years ending in 1893 the State debt 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 issue bonds of the State to the amount of \$9,000,000, for the purpose of enlarging and improving the Erie Canal, the Champlain Canal, and the Oswego Canal, was submitted to the voters and carried. Of these bonds \$5,770,000 have been issued to date, but \$500,000 have been paid from the proceeds of the tax levied for a sinking fund, leaving outstanding September 1, 1897, \$5,270,000, which, with the \$495,000 Comptroller's Cer tificates, a total of \$5,765,000, constitute the State's indebtedness on September 1, 1397.

LOANS-	-11	derest.	Prine	ipal.
NAME AND PURPOSE.	Rate.	Payable.	When Due.	Outstand g.
Canal bonds, g., reg., 1896.	. 3g.	JdeJ	Jan. 1, 1906	\$1,270,000
Do do do 1897	3g.	J&J	Jan. 1, 1912	4,000,000
Comptroller's Certificates.	****		1898 to 1906	*495,000

STATE DEBT FOR OVER FIFTY YEARS .- Below we give the amount of the State debt on Sept. 1, 1897, and at the end of the fiscal ears named.

1897\$5,765,000	1888	1858\$33,735,668
1893 660	1883 8.473.854	1853 24,288,568
1892 895,855	1878 9.154.054	1848 23,937,248
1891, 2,927,655	1873 36,530,406	1843
1890 4,964,304	1868 44,968,786	1838 11.256.152
1889 6,774,854	1863 29,784,124	

TAX VALUATION,-The following table shows the assessed valua tion of the real and personal property, the rate of taxation for State purposes and the amount of the tax for the years named, 1859 being the year in which the State Board of Equalization was organized.

			ate Tax.
Valuation.	- Total Equalized	Rate per	Total
rear. near Estate, Personal	. Valuation.	\$1,000.	Levied.
1897.84.041,826,586 \$465,159,10	08 \$4,506,985,694	\$2.67	\$12,033,652
1896. 3,909,853,377 459,859,59	26 4,368,712,903		11.751.358
1895. 3,841,582,748 450,499,41			13,906,346
1894. 3,761,679,384 438,202,69			9,155,742
1893. 3,626,645,093 411,413,8			10,418,192
1892. 3,526,645,815 405,095,6			7,784,848
1891. 3,397,234,679 382,159,0			5,196,666
1890. 3,298,323,931 385,329,1			8,619,748
1889. 3,213,171,201 354,258,5			12,557,352
1888. 3.122.588.084 346.611.8			0.080.303

				Stat	e Tax
-	Valuat	ion.	Total Equalized	Rate per	Total
Year.	Real Estate.	Personal.	Valuation.	\$1,000.	Levied.
1887.\$3.	025,229,788	\$335,898,389	\$3,361,128,177	\$2.70 \$	\$9,075,046
1886. 2,	899,899,062	324,783,281	3,224,682,343	2.95	9,512,812
1876. 2,	108,325,872	357,441,401	2,466,267,273	3.455g	8,529,174
1875. 1,	960,352,703	407,427,399	2,367,780,102	6.00 1	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	9.3712 1	19,580,882
1871. 1,	599,930,166	452,607,732	2,052,537,898	5.6545 1	11,613,943
1870. 1,	532,720,907	434,280,278	1,967,001,185	7.264 1	14,285,976
1869. 1,	418,132,885	441,987,915	1,860,120,770	5.6212 1	10,463,179
1859. 1.	097.564,524	307,349,155	1,404,913,679	2.50	3,512,284
DEPT	LIMITATU	ON CTATE	The new Const	itation by	a in some

measure modified the provisions of the fundamental law restricting the

Biss. 1.097.564.524 a07.349.155 1,404.4013.679 2:50 3,512.284
DEBT LIMITATION—STATE.—The new Constitution has in some measure modified the provisions of the fundamental law restricting the power of the Legislature over the issue of debt, &c. These provisions are found in Article 7. We give the sections of that article (Article 7) below which have reference to the anglet.
State credit noi to be given.—SECTION 1. The credit of the State shall and the sector of the legislature over the issue of debt, &c. These provisions are found in Article 7. We give the sections of that article (Article 7) below which have reference to the anglet.
State credit noi to be given.—SECTION 1. The credit of the State shall and the sector of an index of the sector of an index of the sector o

DEBT LIMITATION.—CITIES, COUNTIES, TOWNS AND VILLAGES.— The new Constitution of New York State has cleared up the muddle in which recent legislation had left the debt-limitation question. We set out the situation very fully in our April, 1894, SUPPLEMENT We

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 without any constitutional or statutory limit to their debt-making power

As stated above, this defect has been corrected by the Constitution adopted in November 1894. That document has put a general and uniform limit to the power of all counties and cities of the State to contract and put out their obligations, leaving to the Legislature to fix the debt making power of villages and towns only. These provisions are dound 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 to refer to or use any particular portion can the more readily find the part desired. With that exception we give Section 10 of Article 8 as it reads, preserving even the punctuation.

ceadily find the part desired. With that exception we give Section 10 of Article S as it reads, preserving even the punctuation.
(1) No county, city, 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 of stock in, or bonds of, any association or corporation ; nor shall any such 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.
(2) No county or city shall be allowed to become indebted for any purpose or in any manner to an amount which, including existing 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 by the assessment rolls of said county or city on the last assessment for State or county taxes prior to the incurring of such indebtedness; and all indebtedness in excess of such limitation, except such as may now exist, shall be absolutely void, except as herein otherwise provided.
(3) No county or city whose present indebtedness caceeds ten per centum of the assessed valuation of its real estate subject to taxation, shall be absolutely out de construed to prevent the issuing of certificates of indebtedness of revenue bonds issued in anticipation of the collection of taxes for amounts actually contained, or to be contained in the taxes for indev to such taxes.
(5) Nor shall his section be construed to prevent the issue of bonds to move the supply of water shall not exceed twenty years, and a sinking fund be for the supply of water shall not exceed twenty years, and a sinking fund be construed to prevent the issue of bonds in the taxes for indev to such taxes.
(6) Nor shall this section be construed to pre

demption, by raising annually a sum which will produce an amount equal to the sum of the principal and interest of said bonds at their maturity. (6) All certificates of indebtedness or revenue bonds issued in an icipation of the collection of taxes, which are not retired within five years after their date of issue, and bonds issued to provide for the supply of water, and any debt hereafter incurred 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 otherwise indebted. (7) Whenever hereafter the boundaries of any city shall become the same as those of a county, the power of the county to become indebted shall cease, but the debt of the county at that time existing shall not be included as as part of the city debt. (8) The amount hereafter to be raised by tax for county or city pur-poses, 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 interest of existing debt, shall not in the aggregate exceed in any one year two per centum of the assessed valuation of the real and personal estate of such county or city, to be ascertained as preseribed in this section in respect to county or city debt. By the terms of the foregoing section, Paragraph (1), every "County

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 the

owner of stock in or bonds of any association or corporation," and (3) in incurring "any indebtedness except for County, City, Town or Vil lage purposes." Most of the other paragraphs include only Counties and Cities.

A coording to Paragraph (6) it seems that "any debt hereafter in -c urred 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 county to 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 tution limiting the creation of debt to 10 per cent of the assessed valuation of the real estate.

Towns and Villages are not limited in their debt-making power by the Constitution. Those municipalities will be governed by general or special statutes.

The 1895 Levislature 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, municipal 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 appli-cation 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 addition to the foregoing there are special laws authorizing special issues that are exempt, but which we have not room to quote here. For 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.

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 ordinance of the Common Council, may, by concurrent resolution, direct that the bonds and stocks of said city, issued pursuant to law, after June ninth, eighteen hundred and eight, shut not from taxa-tion for State purposes; and all bon is and stocks issued pursuant to such authority shall be exempt from taxation accordingly, provided 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 express upon their face the fact that they are exempt from taxation by the city and county of New York, but not from State taxation, and shall refer to this section, and to the ordinance of the Common Council, and the resolution of the Commissioners of the Sinking Fund author-izing their issue.

SAVINGS BANK INVESTMENTS—POWERS AND RESTRIC-TIONS.—In 1892, by an act approved on the 28th of May of that year, a complete revision of the banking laws of the State was made. In that revision savings banks were included but no essential changes in the 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 1895, again in 1896

(1955), Section 116 of the law of 1852 was amended in a material point, and the same section was again amended in 1895, 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 any savings banks may invest the moneys deposited therein and the income derived therefrom only as follows:
I. In the stocks or bonds or interest-bearing notes or obligations of the United States, or those for which the rath of the United States is pledged to provide for the payment of the interest and principal, including the bonds of the District of Columbia.
In the stocks or bonds or interest-bearing obligations of any State of the United States is pledgred to provide for the authority of any law of the State.
In the stocks or bonds or interest-bearing obligations of any State of the United States which has not within ten years previous to making spart of either principal or interest of any debt authorized by the egislature of any such State to be contracted; and in the bonds or interest-bearing obligation for the fault, and on which said funding or settlement of such State, which have, prior to the passage of this act, been issued for the funding or settlement of any previous obligation of such State theretofore in default and on which said funding or settlement obligation there has been no default in the payment of either principal or interest since the issuance of such funded or settlement obligations has been paid regularly for a period of not less than ten years next preceding such in terms.
A. In the stocks or bonds of any city, county, town or village, school

interest on such funded or settlement obligations has been paid regularly for a period of not less than ten years next preceding such in 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 school purposes, or in the interest-bearing obligations of any city or county of this State, issued pursuant to the authority of any law of the State for the payment of which the faith and credit of the municipality issuing them are pledged.
5. In the stocks or bonds of the following cities: Boston, Worcester, Cambridge, Lowell, Fall River, Springfield and Holyoke, in the State of Massachusetts; St. Louis, in the State of Missouri; Cleveland, Cincinnati and Toledo, in the State of Onio; 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 Mine esta; Des Moines, in the State of Lowa: Milwaukee, in the State of Mine esta; Des Moines, in the State of Lowa: Milwaukee, in the State of Mine esta; Des Moines, in the State of Lowa: Milwaukee, in the State of Mine estate and camden, in the State of New Jersey; Baltimore, in the State of Morp Purposes of taxation, ecase to be an authorized investment for purposes of taxation, ecase to be an authorized investment for the moneys of said eity, as may have been purchased prior to said increase of debt.
6. In bonds and mortgages on unincumbered real property situated in this State, worth at least twice the amount loaned thereon. Not more than sity, the amount loaned thereon. Not more than sity, the amount loaned thereon shall not be employed and uniproperty real property, the amount loaned thereon shall not be more than first we shall be reduced to seven per centum of the basking department may, in his discretion, require any savings bank, cocept and until such indebt dness shall be reduced to seven per centum of the bask of the emoneys of said ei

Sec. 2. This act shall take effect immediately.

The foregoing contains the whole of the 1895 law. It will be noted that subdivision 7 (the last paragraph of the above) refers to the "next section" for the provisions applicable. This reference is to section 117 of the law of 1892; we omit that section as it relates only to real estate. Sections 118, 119 and 120 of the law of 1892 we subjoin; they are all of a general character and either grant powers or imposes restrictions.

SECTION 118. The trustees of every such corporation shall as soon as practicable invest the moneys deposited with them in the securiti-sauthorized by this article; but for the purpose of meeting current 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, on hand or deposit in any bank in this State organized under any law of this State or f the United States, or with any frust company incorporated by any law of the State; but the sum so deposited in any one bank or trust company shall not exceed twenty-five ver centum of the paid-up capital and surplus of any such bank or company; or such available fund, or any part thereof, may be loaned upon pledge of the securities or any of them named in sub-divisions one, two, three and four of the preceding section but one, but not in exceess of ninety per centum of the exact fuses so held in pledge depreciate in value, after making any loan thereon, the trostees shall r quire the immediate payment of such loan or of a part thereof, or ad-ditonal security therefor, so that the amount loaned shall at no time exceed ninety per centum of the market value of the securities pledged for the same.

SECTION 119. Every such corporation may also deposit temporarily in the banks or trust companies specified in the last section the excess of current daily receipts over the payments, until such time as the same can be judiciously invested in the securities required by this

October, 1897.

NEW YORK-CITIES AND TOWNS,

Article. Whenever it shall ap ear to the superintendent of banks that the trustees of any such corp ration are violating the spirit and intent of this pr vision by keeping perma ently univested all or an undue proport on of the mone's received by them, he shall report the facts to the Attorney-Ge eral, who shall proceed against such corporation in the manner provided in section eighty-two of this chapter.
SECTION 120. The trustees of any savings bank shall not loan the moneys deposited with them or any part thereof, upon notes, bills of exchange, drafts or any other personal securities whatever. In all cases of loans upon real property, a sufficient bond secured by a mortage thereon, shall be required of the borrower, and all the expenses of searcers, "examinations and certificates of till or appraisal of visue, and of drawing, perfecting and recording papers, shall be paid by the borrower.
The privilege granted by section 119 might of course be interpreted first on any one any section by keeping permanently univested "all or an undue portion of the moneys received," he must report the facts to "the thermatics of any corporation are violating "the spirit and intent of this section by keeping permanently univested "all or an undue portion of the moneys received," he must report the facts to "the Attorney-General, who shall proceed against such cor "portation," etc.

POPULATION OF STATE.-New York ranks first in population among the States of the Union.

				1830	
1880	5,082,871	1840	2,428,921	1810	959,049
1870	4,382,759	THE COLUMN		La series and	

The rate of growth was 12.94 per cent between 1860 and 1870, 15.97 per cent between 1870 and 1880, and 18.00 per cent between 1880 and 1890.

* So in the original.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEW YORK.

GENERAL BONDED DEBT.							
LOAN	s-	-Ini	erest	Princ	ipal.		
NAME AND P				When Due.	Outstand'g.		
P. O. site		7	M&N	May 1, 1904	b\$115,000		
	et1888		J&J	Town March & Corn	8 } a110.000		
r dono mara			2 00 23	DIU.UUU YEAFIY	and a second second second second		
Public build	'g bonds, 1892	4	MAN	May 1 '98 to 191	1] a70,000		
	A CONTRACTOR OF THE OWNER OWNER OF THE OWNER		and the second second	\$5,000 yearly.			
do	do 1892	4	MdtN	May 1, 1912	a165,000		
City Hall		4	J&J	July 1, '05 to ' \$25,000 yearly	99 a 125,000		
do do		2 4	J&J	July 1, 1910			
	ement 1870		MAS				
city improve	ement1570	' '	04 06 D	\$60,000 yearl	y { #178,000		
Sewer (Bear	er Cr.)1889	3	M & 8	1898-1909	} a60.000		
CONDT (TOPA	01 01.1		14 GE 0	\$5,000 yearly			
do	do1896	319	MAN	Nov. 1, '98-19	30,000		
		10.00		\$1,500 yearly			
Washington	Park1870	7	M&N	Aug. 1, 1910			
do do	do1871 do1872	7	MAN	May 1, 1911	b 100,000		
do	do1872 do1874	77	M&N M&N	May 1, 1912	b100,000 b155,000		
de	do1874	7	M&N	May 1, 1914 May 1, 1916	b49,000		
do	do1875	é	MAN	May 1, 1915	b75,000		
do	do1875	ĕ	MAN	Nov. 1, 1917	b37,000		
do	10 1876	6	MAN	May 1, 1918	b38,000		
do	do1877	6	MAN	May 1, 1919	b20,000		
do	do1878	5	MAN	May 1, 1920	b40,000		
					and the second se		
do	do1880	4	M&N	May, 1920-19 abt, \$25,000 yr May 1, 1921	18 5 0200,000		
đo	do1881	4	M&N	May 1, 1921			
đo	do188°	4	MAN	May 1, 1922	a28,000		
do	do1882	4	M&N	Nov. 1, 1922	a24,000		
do	do1885	4	F&A	Feb. 1, 1925	a10,000		
do	do1894	2	J&D	June 1, 1934	a3,000		
do	do1895		M&N	May 1, 1922	7,000		
do	do1896	342	M&N	May 1, 1936	7,000		
Hawk St. VI	aduct 1889	34	F&A	Feb. 1, 1898-190 \$5,000 yearly.			
Carl allow and			10 10 2	June, 1898 190	Low is		
Dudley Obse	rvatory. 1892	2	J&D}	\$1,000 yearly.			
Theorem Proved	1001	1.1		Jone, '98 to 191	8 Y		
Denver Park		4	J&D}	\$18,000 yearly			
do do	1005		7 4 7 5	June, '98 to 191-			
un do		4	J&J	\$4,000 yearly.			
			100 million (100 m				

a Interest payable in Albany. b Interest payable in New York at the Merchant's National Bank.

STREET IMPROVEMENT BONDS									
Principal and interes	Principal and interest paid by holders of property benefited.								
LOANS-	11	iterest	Principal						
NAME AND PURPOSE.	Rate.	Payable.	When Due.	Outstand'g.					
Delaware Ave 1891	312	M&N	1897-1900	\$34,800					
Maiden Lane	312	M&N	1897	600					
Orange St	342	MAN	1897-1898						
Quackenbush St 1893	319	MAN	1897-1898	1,000					
Grand St	319	MAN	1897-1898	15,600					
Delaware Av. (2 ser.).1 32	1 310	M&N		8,400					
Columbia St	4	MAN	1897-1898	600					
Hawk St		M&N	1897-1899	10,200					
Beaver St		MAN	1897-1899	2,700					
Danie St		MAN	1897-1899	2,700					
Quail St. 2 ser		MAN	1897-1899	3,900					
Third Avenue 1896			1897-1900	10,800					
Various streets 1895		MAN	1897-1899	50,000					
do do 1896		MAN	1897-1911	373,000					

The total amount of street improvement bonds outstanding on Apr 17, 1897, was \$515,180.

WATER DEBT.							
LOANS-	1911	-In	lere	st.		Principa	
NAME AND PURPOSE		ate.				When Due. C	utstand'g
Water	1874	7	F	de.	A	Feb. 1, 1900	\$100,000
do 34	1874	7	F	de	A	Feb. 1, 1901	100,000
orko ork	1874	7	F	de	A	Feb. 1, 1902	90,000
do 5>	1874	7	F	de	A	Feb. 1, 1903	99,000
e & 1 op	1876	6	F	å	A	Feb. 1, 1906	100,000
	1876	6	F	de	A	Feb. 1, 1908	*50,000
do	1876	6 6	FF	故	AA	Feb. 1, 1909 Feb. 1, 1911	50,000 50,000
do <u>1</u>	1877	6	F	A.	A	Feb. 1, 1911 Feb. 1, 1912	50,000
	1	~	-	-	100	(Theh 1 1000 1001)	
do	1881	4	F	&	A	\$50,000 yeariy.	200,000
e ob	1887	4	F	&	A	TH. 1 1000 1000	50,000-
aya) aya	1888	4	F	&	A	Feb. 1, 1898-1908 } \$7,500 yearly.	82,500
do op	1889	4	J	&	D	{ June 1, '98-1908 } \$ \$17,500 yearly. }	192,500"
op op Interest in A	1895	4	F	&	A	Feb. 1, 1898-1915 } \$7,000 yearly.	126,000
do ob	1896	4	F	æ	A	Feb. 1, 1913	20.000
E 00	1896	4	F	dz	A	Feb. 1, 1914	20,000
uu	1896	4	F	de	A	Feb. 1, 1915	10,000
đo	1888	319	M	Sc.	N	{ May 1, 1898-1907 } { \$10,000 yearly. }	100,000
do	1884	319	F	&	A	(Fab 1 1909 1014)	42,500

* In 1893 \$30,000 of the above-mentioned 6 per cent bonds issued in 1876 were transferred from coupon to registered bonds bearing 4 per cent interest.

RAILROAD	LOAN.
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Payable b	y Dela	ware &	Hudson	Canal	Co.:
-----------	--------	--------	--------	-------	------

NAME AND PURPOSE.		, Payable.	When Due.	Outstand'g_
Albany & Susqueh'a R.R.	6	M&N	May 1, 1897	\$250,000
TOTAL DEBT, SINKI	NG	FUNDS, E	TCThe subjoin	ed statement

held by the city against the same on each of the dates indicated.						
Apr.17,1897. J						
General bonds \$2,422,000	\$2,487,000	\$2,558,000	\$2,582,000			
Water bonds 1,560,000	1,582,000	1,631,000	1,584,000			
Total bonds \$3,982,000	\$4,069,000	\$4,189,000	\$4,166,000			
Sinking funds 1,101,850	1,142,000	1,077,290	907,570			

CITY PROPERTY.—The valuation of property owned by the city November 1, 1896, was: Real estate, \$4,567,420; personal property \$2,566,394; total, \$7,133,814.

ASSESSED VALUATION.—The city's assessed valuation and tam rate at different periods have been as follows, property being assessed at about its actual value.

and the second second second	the second s	ssessed Valuati		Rate of Taz
cears.	Real.	Personal.	Iotal.	per \$1,000
896	. \$58,334,725	\$6,323,380	\$64,658,105	\$22.00
895	. 58,549,720	6,426,995	64,976,715	20.00
894	. 58,475,750	6,419,885	64.895,635	20.06
893		6,565,790	71.189.470	20.00
890		6,282,525	69,662,571	19.00
885		6,044,250	66,425,465	20.60
880		2,790,120	37.100.425	36.00
875	and an other than a	3,764,550	35.070.224	35.60*
870	01 001 511	5,954,825	30,936,336	45.70≥
865		8,637,156	29,235,165	36.20*
860	20,283,245	6,006,803	26,290,048	12.60
855		4,852,847	22,375,261	14.90
850		3,171,589	12,6 1,689	15.70
846		3.449.098	11.241.438	13.20

POPULATION.-In 1892 population was 97,120; in 1890 it was 93,313; in 1880 it was 90,758; in 1870 it was 69,422. The estimate-for 1896 was 100.000.

ALBANY	COUNTY	С.—Е. L.	BARCKLEY,	Treas.
Claumber and in the	a alter of 112 and			

6	County seat is the city of Albany.	
	LOANS- When Due.	I LOA
	COUNTY HALL-	WAR B
	3198, A&O, \$50,000Oct. 1, 1901	44. M&
1	3128, A&O, 50,000Oct. 1, 1902	48, M&
	31cs, A&O, 45,000. Oct. 1, 1903	48. M&
5	REFUNDING WAR BONDS-	WAR B
	4s, semi-an., \$15,000.Mar. 1, 1898	48, M&
	(\$1,000 due yearly) to Mar. 1, 1912	48, M&
	4s, semi-an., \$12,000 Mar. 1, 1913	(\$1,000 d
	4s, semi-an., 32,000 Mar. 1, 1898	48. M&
	(\$2,000 due yearly) to Mar. 1, 1913	48. M&
	4s, semi-an., \$13,000, Mar. 1, 1914	(\$2,000 d
	4s. M&S, \$12,000 Mar. 1, 1915	48. M&S.
	WAR BONDS-	Total del
	4s, M&S, \$150,000. Mar. 1, 1898	Tax valu
	(\$50,000 due y'rly) to Mar. 1, 1900	Populatio
	4s. M&S. \$60,000Mar. 1, 1904	Populatio
1	4s. M&S. 90,000Mar. 1, 1905	Populatio
	(\$30,000 due y'rly) to Mar. 1, 1907	
	the state of the s	
a	INTEREST is payable at the Alba	iny City N

ational Bank. The bond are all registered.

ALEXANDRIA .- WM. M. THOMSON, Supervisor. This town is in Jefferson County.

Tax valuation, real\$1,256,610 Tax valuation, personal... 44,600 Total valuation 1896....1,301,210 Assessment is ½ actual value. Total tax (per \$1,000).....\$300 Population in 1892 was....3,600 Population in 1890 was....3,300 Population in 1880 was.....3,315-

INTEREST is payable at Jefferson County Nat. Bank, Watertown, N.Y.

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C

C E

AMSTERDAM. — { WM. H. KAUFMAN, Mayor. This city is in Montgomery County. LOANS — When Due. BRIDGE STR. IMP. BONDS — 48, ..., \$45,424. June 1, '97-1901 Jugs, \$20,000. Sept. 1, '98-1901 Scmool Bonds, Dist. 8, 11.4813 — 545, ..., \$16,000. ...Oct. 1, '98-102 45, ..., \$16,000. ...Oct. 1, '98-103 SEWER BONDS — 55, ... \$259,000. ...Oct. 1, 196-197 55, ... \$259,000. ...Oct. 1, 1901 55, ... \$49,000.Oct. 1, 1911 56, ... \$59,000.Oct. 1, 1911 1NTEREST is paid at the National Park Bank of New York City

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. REFUNDED DEBT— 3¹28, M&S, \$117,000..Mar. 1, 1893 (Part due yearly) to Mar. 1, 1926 Population in 1890 was abit. 2,264 Equal'd valuation, real... 600,000

ALLEGED DEBT.-[See STATE AND CITY SUPPLEM'T, Apr., '96, p. 46.]

AUBURN.— {ORLANDO LEWIS, Mayor. J. P. JAECKEL, Treasurer. This city is the capital of Cayuga County. In 1894 the city pur-chased the plant of the Auburn W. W. Co. for \$425,000. At the same time the city assumed the water company's bonds to the amount of \$112,000, which were refunded in June, 1895.

LOANS- W	hen Due.	SOUTHERN CENTRAL RR(Con.)
LOCAL IMPROVEMENT B	ONDS-	3s, M&S, \$20,000Mar. 1, 1905
		3s. M&S. 40.000Mar. 1, 1906
SOUTHERN CENTRAL RE	· · ·	3s. M&S. 40,000Mar. 1, 1907
4s, M&S, \$1,000Man	. 1.1898	3s, M&S. 25,000Mar. 1, 1909
4s, M&S, 20,000Man		WATER BONDS 1894-
3s. M&S. 21.000Mai		3128. J&D. \$300,000 May 1, 1914
3s, M&S, 20,000Man		(\$25,000 due yearly) to May 1,' 25
3s, M&S, 20,000Man		
3s. M&S, 30,000Sep		
3s. M&S. 30,000Mai		5s, \$95,0001897-1905
3s, M&S, 20,000Man		
INTERPOT IN I		

INTEREST on the railroad bonds is payable at City Treasurer's office; on school bonds by Board of Education; on water bonds at the office of the Mercantile Trust Co., New York. TOTAL DEBT.—The city's total bonded debt on Mar. 1, 1897, was \$\$00,654, including a water debt of \$393,000.

ASSESSED VALUATION.-Valuation and tax rate have been as follows, property being assessed at "about 70 per cent actual value."

	Ass	sessed Valuatio	n - 1	Rate of Tax
Years.	Real.	Personal.	Total.	per \$1,000.
1896	.\$9,513,625	\$1,684,671	\$11,198,296	
1895	. 9,416,280	2,039,003	11,455,283	\$28.38
1890	. 8,963,530	2,057,810	11,020,340	25.30
POPULATIO 25,858; in 1880 population in 18) it was 21,92	population was 24 in 1870 it 30.	24,737; in 1 was 17,225.	890 it was Estimated

INTEREST.—On City Hall, water, \$148,000 bridge and \$8,000 fire station bonds are payable in New York City. On remaining loans at City Treasurer's office.

LOANS -	-In	tere	est.	Princip	pal.
NAME AND PURPOSE.	Rate.	Pa	yable.	When Due.	Outstand'g.
Arrearage 10-40s	4	J	& J	July 1, 1923	
·do 10-40s	312	J	& J	May 1, 1924	700,000
		bje	ct to c	all.	
do county taxes			& J	July 1, 1924	549,000
Asphalt repaying bonds	4	·J	& J	July 1, 1905	43,000
BRIDGE BONDS-					
Brooklyn City bonds	\$7	J	& J	July 1, 1905	405.000
for			& J	July 1, 1906	400,000
completion of bridge.	(7	J	& J	July 1, 1907	405,000 400,000 345,000

	V-	- P	-Inte	res	st	īe.	When	-P	rincipa	l,
RIDGE I Brookly	n City b		7	J	&	J	July	1.	1908	\$100,000
comple do	for tion of bri do	dge. (9	JJ	222	JJ	July July July	1,	1908 1909 1910	260,000 400,000 440,000
do do	do do		6 6	J	222	J	July July	1, 1,	1911 1912	400,000 400,000
do do	do do		6 6	JJ	******	J	July July	1, 1,	$\begin{array}{c} 1914 \\ 1916 \end{array}$	350,000 300,000
do do	do do		55	IIIIIIII	80	J	July July	1,	$1917 \\ 1918$	500,000 250,000
do do	do do		55	JJ	\$	J	July July	1, 1,	1919 1920	810,000 319,000
do do	do do		4	JJ	88	111111	July	1,	1921 1922	319,000 371,000 400,000
do do do	do do do		4 4	JJ	888	J	July Jan.	1, 1, 1,	$\frac{1923}{1925}\\1927$	200,000 257,000 300,000
do	do ork Bridge	 	4 4 7	JJJ	888	JJJ	July	1,	1928	356,000 50,000
do	do		7	J	&	J	July 1 \$100.0	,19	1900 01-'04 year.y	400,000
do do	do do		77	JJ	& &	J	July	1,	1906	11,000
do do	do do		77	J	80	J	July	1,	$1907 \\ 1908$	$128,000 \\101,000 \\50,000$
do do	do do		7777777	JJJ	8.8	JJ	July July	1,	1909 1910	100,000 100,000
do do	do do		7	J	& &	J	July { July 1 {\$100,0	1.1	1911 12-'16	50,000
do do	do do			J	&2 &2	J	July July	1.	1917 1918	91,000 105,000
do do	do do		7777777	JJT	82	JJT	July July	1,	1919 1920	104,000 200,000
do do	do do		777	JJ	****	JJ	July July	1,	$ \begin{array}{r} 1921 \\ 1922 \end{array} $	$181,000 \\ 154,000$
do do	do do		312g	J	& &	J	July	1.	1924	65,000
do tern do	ninal impro do	ov's	312 312	J J	& &	J	Jan.	1,	$1922 \\ 926-31$	40,000
do	do Con	.g.stk.	312	J	de Se	J	{ \$100, July	000	y'rly. 1925 1926	100,000
do do	do do		312g	J	Śł	ij,	Jan.	1,	1922-2	60,000 5 360,000
do	Approach.	is loan §	4	J	18 1 &	J	July	1, 1	1925-'2	27 275,000 27 982,000
do do	do do	Of this l	loan \$	882	2,00	00 i	s in the	sin	king fun 1923-2	nd. 7 500,000
do do	do Con	n.g.stk. n.g.stk.	312 312	JJ	88	JJ	Jan. Jan.	1,	1928 1929	70.000
	. Bdg. con.	g.stk.	312 312g	J	88	JJ	Jan. Jan.	1, 1,	1929 1935 1936	25,000 150,000
do	do		312g	J	&	J	Jan. (189	1,	19 3 7 902)	332,000
	INDEBTED	NESS	312g		&	J	3\$5,00)0 y	early { 10. } 1900	40,000
do do	do do		312g 312g	J	88	JJ	Jan.	1,	1901	30,000 30,000
do COUNTY	do DEFICIENC	т—	312g		St	J			1901 1926	24,000 48,000
do MPROVE	do MENT BON	DS -Vai	312g	J	å	J	Jan.	1,	1936	
City Ha	do		312 312g	J	88	J	Jan.	1.	1898 1920	s.f.\$5,000 95,000
do do	do		312g 312g	J						
	end Local	impts.	312g	.J	&	J	Jan. Jan. July 1 \$100,0 Dec. May	0, 1	.932.'34 yearly.	} 300,000
do do	do do		312 312	J						s.f.13,000 8,500
	e on Grav. nprovemen		312g 4	J	8	J	1920 (Feb 19) to	1936 1921 904-216	21,242 108,000
do			3				\$100,0	00	yearly.	}1,300,000
do	do fun Of thi	d, is loan \$	3 500,0		& is	J	Jan. 1 \$100,0 the sink	00 ing	yearly. fund.	§ 900,000
do	do	s loan \$1	342	J	de	.1	1918	s to	1921	340,000
do do	do	vsof'94	3 4	J J	& &	J	Jan. ∫Jan.	1, 1, 1	1921 1920-'22	s.f.7,000
do	do		4	J	80	J	(\$100, {Jan.	0001, 1	yearly 925-'28	\$ 400.000
do	do		4	J	St	J	(\$100, Jan.	1,	1929	35,000
do do do	do do do Laws	of 050	312g 312g	J	888	J	Jan.	1,	1923-2	100,000
do do	do do		312g 312g	J	888	J	Jan.	1,	1915	100,000
do	do Law		3128	ςJ	&	J	Jan. July	1, 1, 1	1917 905-'10	150,000
Eighth	ward impr do		3	J	80 80	J	(\$100,0 July	000	yearly. 1911	s.f.7,000 3 300,000 4 400,000 35,000 4 sf200,000 100,000 300,000 150,000 6 600,000 50,000 4 400,000 2 600,000 3 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7
School	improveme		3	J	&	J	{Jan. 2 {\$100,0	1, 1	.917-'20 yearly.	} 400,000
do			3	J		~	(\$100,0)00	yearly.	} 800,000
	m Arts & S	s loan \$' ciences.	3128	s.J	181	J	Jan.	1.	1925- 5	26 200,000 92,000
do do PARK Be	do do		312	J	8	J	Jan Jan,	1,	1927 1928	25,000
East S	ide Park.		7	J	&	J	Jan. July	1,	$\begin{array}{c} 1914\\ 1915 \end{array}$	50,000 6,561,000 134,000
do	do do		7	J	&	Ţ	July	1,	$1916 \\ 1917$	500,000
do do	do do		776	JJ	80	1111	.1117	1.	1918	410,000 1.092,000
Park p Park ii	urchase bo nprovemen	nds	3 4	JJT	*****	JJT	Jan. Jan.	1.	1912-'1 1909-'1	8 650,000 0 100,000
do do	do do		312 312g	J	& &	J	Jan. July	1,	1913	0 100,000 s.f.100,000 s.f.40,000
Con. go	ing Bonds- old stock		312	J	80	J			1927 11-'12	s.f.52,500 134,500
do do SEWER I	ao		312g 312	J	80	J	Jan.	ï,	1927	s.f.84,000
Sewera	age fund	4 T	44	JJ	& &	J	Jan. Jan.	1.	1898 1899	s.f.30,000 s.f.30,010
do			3128 3128	J	88	J	Jan. May	1, 1,	1900 1901	$12,000 \\ 24,000$
Sewer	 Con. g. sto	ock	3_{129}^{12} 3_{12}^{12} 3_{12}^{12}	J	20	J	Aug Jan.	. 6,	$1916 \\ 1925$	s.f. 40,000 250,000 75,000
do			312g	J	& &	J	Jan. Jan.	1,	1936 1936	100,000
do			312	J	&	J	Jan.	1,	1898	s.f.100,000

October, 1897.

NEW YORK-CITIES AND TOWNS.

0000001, 1001.		10 7 00 1	upn-u	
LOANS-	-Interest	Prin	cipal.	DEBTS C
SEWER BONDS-Con	Rate Payable.	When Due.	Outstand'q.	January 1, Utrecht, \$98
Contagious Disease Hos. Sewerage, Flatb.S.Ases.	3g. J & J 3 ¹ 2 M & N	July 1, 1898 Nov. 1, 1897 Aug. 1, 1900 Aug 1, 1900-'06 \$5,000 yearly.	s.f.\$5,000 s.f.16,000	SINKING
do do y	312 J & J	Aug. 1, 1900 Aug 1, 1900-'06	s.f.10,000	bonds, those held entirely
do do ¶ Of this loar	3 2g. F & A { 1 \$15,000 is in th	\$5,000 yearly.	35,000	TAX FRE taxation, and
do do	21. 12 6 1 5.	Aug.1, 1907-'10	12 10 000	mark (1) to t
do do Bonds	319 F & A	Aug. 1, 1910	11 2,000	empt from lo INTERES
do do do	3 ¹ 9 F & A 3 ¹ 9 F & A	Aug. 1, 1912 Aug. 1, 1914	213 12,000 219 30,000	ASSESSEI
do do f Sew'agefund Knick.Av.se'r	349 F & A	\$10,000 yearly Aug. 1, 1910 Aug. 1, 1912 Aug. 1, 1914 Aug. 1, 1914 Aug. 1, 1920 July2,'97,to 19 \$29,000 yearly July1 1906.&'0	6,000	about 10 p. c
do do				Years. 1897
Main sewer relief, etc do do	3 7 % 7	July 1, 1908 July 1, 1922 1933	s.f.90,000 s.f.117,000	1896 1895
do do	342 J & J	1933	s.f.50,000	1894 1893
do do	3 J & J	July1,1923,to'2 \$100,000 yearl 1922 to 1927	y. } 400,000	1892
do do Of this loan \$	250,000 is in the	e sinking fund.		1891 1890
do do Auxilliary (con. g. stk.)	4 J & J 312 J & J	1931 & 1932 Jan. 1, 1925	200,000 50,000	1885 1880
do do do do	312g.J & J 312g.J & J	Jan. 1, 1925 Jan. 1, 1936 Jan. 1, 1936	168,000 50,000	POPULA1 806,343; in
Twenty-sixth and adja- } cent wards	4 J & J	1917-'19	250,000	(estimated) 1
do do	4 J & J 4 J & J	1920-'23	400,000	BROOM
do do	312 J & J	Jan. 1, 1926 Jan. 1, 1915	100,000	County sea
do do 1892	312g.J & J 312 J & J	Jan. 1, 1918 Jan. 1, '24-'2	45,000 150,000	LOANS COURT HOL
do do	319 J & J	Jan. 1, 1925 Jan. 1, 1927	50,000 100,000	4s, F&A, \$60 (\$10,00
do do SITE AND BUILDING LOANS:	3g. J & J	Jan. 1, 1914	149,000	Bond. debt Se
Fourth Precinct station	3 J & J }	Jan.1, 98, to 19 \$5,000 yearly		BUFFA
Memorial monument	319g.J & J }	Jan. 1, 1924 to \$10,000 yearl	27 40,000	Buffalo is in
do Warren Pedestal	3 32.J & J	Jan. 1, 1906	s.f.4,000	of the entire city was adv
Municipal site Public market	4 J& JJ	dy1,1914-'15&' an.1,1920,to'23	1.209.000	LOANS
do doT	3 ¹ 2g.J & J 3 J & J J	Jan. 1, 1924 an. 1, 1917,'18 uly1,1920,to'2 100,000 yearly	90,000 &'19 750,000	NAME AND PL 1. CITY I
Public site and const'ct'n	3 J&J	uly1,1920,to'2 100,000 yearly	\$ 500,000	Flood bonds. Volunteer re Municipal bu
Of this loan School building	1 2070.000 18 10 F	dnking fund. Jan 1, 1920	100,000	Municipal bu Deficiency, re
do do18921	4 J & J 3 3 2 J & J			Swing bridge Market
do do1892¶	319 J & J 319 J & J	Jan. 1, 1919	100,000	Plank road av Refunding bo
do do	319 J & J J	an. 1, 1923 '2	4 s.f.200,000	Grade crossin Reimbursing
do do1894	319 J & J 319g,J & J	Jan. 1, 1925 Jan. 1, 1925	s.f. 18,000 32,000	S. Buff. flood
do do1894 do do . 1895	312g,J & J 312g,J & J	Jan. 1, 1924-2 Jan. 1, 1935	6 250,000 218,000	Buffalo Chart
do do1895	319g.J & J 319g.J & J	Jan. 1, 1936 Jan. 1, 1936	232,000 s (100,000	City and Cou do
do do	312g,J & J 3 J & J 162,000 is in the	 Jan. 1, 1920 to Jan. 1, 1918 Jan. 1, 1919 Jan. 1, 1923 Jan. 1, 1923 '2 Jan. 1, 1923 '2 Jan. 1, 1923 '2 Jan. 1, 1924 '2 Jan. 1, 1924 '2 Jan. 1, 1936 Jan. 1, 1936 I917-1921 e sinking fund. 	266,000	do do
Sold'rs' and sail'rs' mon't		5,000 yrly to'00 0,000 to 1905		do do
do do Station house		June, 1925 Sept. 14, 190 Jan. 21, 190	100,000 50,000	Schools
do do do do	319 J & J 319 J & D	Jan. 21, 190	5 s.f.14,000	do
do do	342 J dt J	Dec. 17, 190 Mar. 16, 190	s.f.10,000	do
do do	3 gg. J de J	May 1, 1906 Oct. 29, 1906	39,000 s.f.4,000	do
Tax certificates do do Certificates of indebtedness		Mar. 12, 189 Apr. 24, 189	3 1,000,000	do
WALLABOUT MARKET-		Apr. 24, 189		do
do Con. stock. do Con. stock.	34 J & J	Jan. 1, 1903 Jan. 1, 1925 Jan. 1, 1925	s.f.10,000 s.f.25,000	Refunding bo
do do bonds.	312g.J & J 312g.J & J	Jan. 1, 1925 Nov. 10, 1921	$15,000 \\ 25,000$	2. BONDS
WALLABOUT BONDS- do do	34g.J & J	Jan. 1, 1925	s.f.70,000	do
do do do do	31gg.J & J 31gg.J & J	Jan. 1, 1926 Jan. 1, 1926	65,000	do do
Con. g.Leonard St.imp. stk. WATER BONDS-	312g.J & J	Jan. 1, 1937	70,000	do
Water bonds do do	7 J&J 7 J&J	Jan. 1, 1904 Jan. 1, 1906	287.000 60,000	do do
do do do do	7 J & J	Jan. 1, 1909	87.000	do
do do	7 J & J	July 1, 1909 Jan. 1, 1910	341,000	do
do do	7 J & J	July 1, 1910 July 1, 1912	97,000 97,000	do
do do	6 J & J	July 1, 1899 Jan. 1, 1902	2,715.000 1,229,000	do
do do do do	6 J & J 6 J & J	Jan. 1, 1904 Jan. 1, 1906	260,000 30,000	do
do do	66664191	Jan. 1, 1907 Jan. 1, 1909	445,000 100,000	do do
do do do do 1892 do do 1892	4 J & J 319 J & J	1910 to 1914	4,094,000 400,000	do 3. RAILRO
de de 1002	0.0 0 00 0	Jan. 1, 1911 Jan. 1, 1912 1913	1,500,000	Buff.&Jamest do
do do	319g J & J 319g J & J 34g J & J	Mar., 1916	30,000 205,855	do do
do do Con. g. stk.	34gJ & J 312 J & J 312 J & J	Mar., 1916 Aug. 6, 1916 Jan. 1, 1925 May 21, 1917	$10,000 \\ 350,000$	do
do do	319 J & J 319 J & J	May 21, 1917 Jan. 1, 1937	16,500 375,000	Buff. N.Y. & P Buff. & James
do do do do	312 J & J 312g J & J	Jan. 1, 1936 Jan. 1, 1937	350,000 750,000	do Buff. N.Y. & P
do do do do	3 ¹ 2g J & J 3 J & J 3 J & J	May 21, 1917 Jan. 1, 1937 Jan. 1, 1936 Jan. 1, 1937 Jan. 1, 1905 & July 1, 1908 Jan. 1, 1909 Jan. 1, 1909	06 1,000,000	Buff. & James do
do do do do	3 J & J 3 J & J	Jan. 1, 1909 Jan 1, 1919	600,000 125 000	do Buff, N.Y. & P
do do con. g. stk.	3 J & J	Jan. 1, 1912 Jan. 1, 1913 Jan. 1, 1937	420,000	do do
TOTAL DEBT. SINKIN	G FUNDS ET	c	110,000	do do
Ordinary debt	et. 1, 1897. M		Jan. 1, 1896. \$38,028,161	do 4. SEWER
Water debt Temporary debt	16,683,355	********	16,196,000 700,000	Bird Avenue.
		********	2,804,361	Buffalo Trun
Total debt	6,414,161	\$63,533,258 5,985,160	\$57,728,522 5,691,522	do Bahcock & Se
Net debt	59,019,097	857,548,097	\$52,037,000	Babcock & Se do Bailey Avenu
for which were received Se	ptember 30, 18	97.	bonds, bids	Bailey Avenu Hertel Avenu

OF ANNEXED TOWNS-NOT INCLUDED ABOVE.-On 1896, Gravesend. \$1,586,713; Flatbush, \$964,000; New 87,826 44, and Flatlands, \$88,642.

FUND,-The sinking fund is invested in the city's own e issues marked with "s. f." in the table above being y by this fund.

y by this fund. EE.—Certain loans of the cityof Brooklyn are exempt from in where the fact is known to us wehave added a paragraph the title of the loan. The school building bonds are ex local tax only. ST. -Interest is paid in Brooklyn. ED VALUATION.—Improved real estate is assessed at c. of its actual value and unimproved at about 50 p. c.

	5112 A 4 5 6	As	sessed Valuatio	n	Rate of Tax
	Years.	Real.	Personal.		per \$1.000.
	1897	\$569,819,762	\$33,688,741	\$603,508,503	
	1896	. 555,310,997	27,536,636	582,847,633	
	1895	- 540,359,686	23,627,446	563,987,132	
	1894	. 527,008,427	22,460,985	549,469,412	26.25
	1893	. 486,531.506	19,523,170	506.054.676	28.50
	1892	. 467,112,182	16,625,947	483,738,129	27.70
	1891	448,802,470	18,111,779	466,914,249	25.65
1	1890	. 430,911,794	21,846,807	452,758,601	25.80
1	1885	. 311,308,060	19,375,702	330,683,762	29.00
	1880	. 223,620,197	11,215,794	234,835,991	26.90
	000111 11	TION T. 1000		0.000	

TION.-In 1892 population was 957,163; in 1890 it was 1880 it was 566,653 in 1870 it was 396,099. In 1896 1,080,000.

ME CO.—JOHN A. RIDER, Tressurer. When Due. September 2,496,695 Total valuation, 1896. 30,064,756 Population 1890......62,973

ALO: {EDGAR B. JEWETT, Mayor. ERASTUS C. KN1GHT, Comptroller. in Eric County, and the city's tax valuation is about 67 that county. As we were going to press October 1, 1897, the vertising for sale \$60,581 12 of 3*2% grade crossing bonds S--Interest. -Principal-

NAME AND PURPOSE. 1. CITY LOANS-VARIOU Flood bonds. 1896	Rate	Payable.	When Due. 0	utstand'g
Flood bonds 1896	18 Pt 349	F & A	Ang 7 1098	960 000
Flood bonds	5	A&O	Aug 1, 1926 Apr. 26, 1899 July 15, '98 to 1905	\$60,000
Municipal building1890	319	J&J	July 15, '98 to 1905	25,000 45,000
Deficiency, ref	312	MAS	Mar. 1898 to 1905	105.000
Swing bridge, ref 1887	319	J&J	Jan. 1, 1902	$45,500 \\ 80,000 \\ 115,000$
Market	312	A & O J & D	Apr. 1, 1920 June 2, 1910 July 1, 1916	115 000
Refunding bonds 1896	319	J&J	July 1, 1916	
Grade crossing b'ds., 1897	210	F&AI	Ceb. & JH8. 1, 1917	675,547
Reimbursing bonds., 1897	819	J&J	July 1, 1916	183,000
S. Buff. flood bonds 1897	319	J&J	July 1, 1021	$ \begin{array}{r} 675,547\\ 183,000\\ 13,000 \end{array} $
Buffalo Charter loan 1891	312	J&J	July 1, 97 to 1901	714,155
City and County Hall.1872	7	F&A	aug. 1, 1902	100,000
do do 1873	7	M&N	May 1, 1903	100,000 150,000
do do 1873	777	M& S	Sept. 1, 1905	150,000
do do 1874 do do 1875	4	J & J M & 8	July 1, 1907 Sept. 1, 1910	200,000
do do 1891	4	M& S	Sept. 1, 1910 Nov. 1, 1911	200,000 125,000 50,000
Schools 1888	319	F&A	Nov. 1, 1911 Aug.1,'98 to 1908 }	
	0.4	ran	\$12,500 yearly. Nov.1,'97 to 1909 \$7,500 yearly.	137,000
do	312	M&N	[Nov.1,'97 to 1909]	97,500
do	319	A & 0	Apr. 1, 1912	
do	Hig	A & O	A 1107 1 1000	300,000
do1894	312	F&A	Feb. 1, 1914	150,000 300,000 300,000
do	319	A & O	{ Oct. 1, '98 to 1915 }	225,000
A LOS AND INCOMENTATION OF A DESCRIPTION OF			Feb. 1, 1914 (Oct. 1, '98 to 1915) (\$12,500 yearly.) (\$12,500 yearly.) (\$25,000 yearly.)	
do1897	313	J & J	\$25,000 yearly.	500,000
Lot, Joy Britande V Bernerada			1999-1917	
Refunding bonds1897	312	A & 0	{\$2,500 yearly on }	50,000
2. BONDS FOR PARKS:			(Oct. 5.)	
Park	7	J & J	1915-'16-'17	250.000
do	7	J&J	Jan. 1, 1918	50,000
do	7	J&J	JULY 1. 1919	100,000
do	7	J&J	JULY 1, 1921	250,000 50,000 100,000 100,000 05,000
do	7	J&J J&D	Jan. 1, 1923	95,000
do1873 do1874	~~~~~~~~	J&D J&J	Jan 1 1924	95,000 100,000 100,000
do	7	J & J J & J J & J	Jan. 1. July 1. '25	200.000
00 mmmmmmmmmmmmmmmmmmmmmmmmmmmmmmmmmmm	6	J&J	Jan. 1, 1924	$100,000 \\ 120,000 \\ 50,000$
40	319	F&JJ	F60. 1. 102/	120,000
do	319 319		Jan. 1, 1925 July 1, 1921	200,000
do1894	312	J & J J & J	11101 1924 & 26	100.000
do	3	JacJ	July 1, 1910	50,000 30,000
do1886	3	J&J	July 1, 1926	30,000
do1897	312	J&J	{Jan. 1, 1898-1917 } \$2,750 yearly. } April 1, 1917 June 1, 1917 Tube 1, 1917	55,000
do1897	319	J & J	April 1, 1917	30,000
do1897	312	J&J	June 1, 1917	$8,946 \\ 250,000$
0.0	312	J&J	July 1, 1898	250,000
3. RAILROAD LOANS:- Buff.&JamestownRR.1879	=	F&A	Aug 25 1900	75,000
do do ref., 1893	5 312	F&A J&J	Aug. 25, 1899 Jan. 1, 1913	75,000
do do ref. 1893	319	F&A		75,000 75,000 77,000
do do ref., 1893	312	J&D	June 2, 1913	75,000
	312	A & O A & O	Oct. 1, 1915 Apr. 1, 1901	30,000
Buff. N.Y. & Phil. RR., 1884 Buff. & Jamest'n RR., 1884	4	A & O M & N	Mar 1º 1000	75.000
do do 1885	4	J&J	Jan. 1, 1904	75,000 75,000 30,000
Buff. N.Y. & Phil. RR., 1885	4	J&J	Jan. 1, 1904	30,000
Buff. & Jamest'n RR., 1888	312	A & O	ADF. 1. 1902	75.000
do do 1886 do do 1894	31g 31g	F&A J&J	Feb. 1, 1904 July 1, 1914	75,000 75,000 40,000
Buff. N.Y. & Phil. RR., 1886	312	J & J J & J	Jan. 1. 1900	40,000
do do 1889	310	A & O	Oct. 2, 1909	100,000 100,000 100,000
do do ref., 1890	312	J&J	July 1, 1910	100,000
do do ref., 1890 do do ref., 1891	$\frac{31_2}{31_2}$	J&D J&J	Dec. 15, 1910 July 1, 1911	100,000
do do ref., 1892	312	J&J	July 1, 1912	100,000 100,000
4. SEWER LOANS :-	~ 2			
Bird Avenue1883	4	M&N	May 1, 1913	238,000
Buffalo Trunk 1888-90	312	F&A}	nart fue yearly	330,000
			Aug.1.1898-19167	100 000
do 1886-87	3	F & A }	May 1, 1913 Aug.1,'97 to 1920 } part lue yearly. } Aug.1,1898-1916 } Part due yearly. } May 1, 1911	190,000
Babcock & Seneca St. 1886	3.	M&N		30,000
do do Bailey Avenue	319	M&N J&J	May 1, 1912 July 1, 1918	30,000 30,000 200,000
Bailey Avenue Hertel Avenue	349	F&A	Aug. 1, 1917	200,000
	-		and the second se	

0000000	LOANS-					Principa	
	OR PURPOSE.	P. 0	t. 1	Pay	abl	e. When Due. 0	utstand'g
	TAX LOANS:		-			and the state of the	a hand a far a
	oan1880	412	J		D	June 28, 1900	\$200,000
do		4	F		A	Aug. 1, 1898	209,176
do		312	F		A	Aug. 1, 1897	130,639
do		312	F		A	Aug. 15, 1899	204,568
do		312	F		A	Aug. 1, 1900	359,332
do		312	F	80	A	Dec. 1, 1901	527,000
	WATER BONDS:						
Water		7		de		Sept. 1, 1903	200,000
do		7		&		Apr. 1, 1905	100,000
do		7	F	St	A	Aug., 1908-09	300,000
do		7	A	82	0	Oct. 1, 1908	79,382
do		5	M	80	S	Sept. 2, 1898	50,000
do		5		&	0	Apr. 25, 1898-99	200,000
do		4	J	Se	J	July 1, 1904	50,000
do		4	M	St	S	Sept. 1, 1904	100,000
do		4	M	&	N	Nov. 26, 1897	64,000
do		4	A	82	0	Apr. 25, 1900	100,000
do		4	A	80	0	Apr. 1, 1901	90,000
do		4				Nov. 1, 1911	100,000
do		312	J	82	J	July 1, 1905	100,000
do		312	A	&	0	Oct. 1, 1903	100,000
do		312	M	&	S	Mch. 1, 1906	100,000
do		312	A	82	0	Apr. 1, 1906	50,000
do		312	J	to	D	June 1, 1902	100,000
do		312	J	&z	D	June 15, 1908	57,500
do		312	J	&	J	June 15, 1914	275,000
do		312	J	&	J	Dec. 1, 1908	100,000
do		312	M	82	N	May 1, 1919	225,000
do		312	A	82	0	Oct. 1, 1909	145,000
do	refunding1890	312	J	æ	J	J & J, 1910	150,000
do	do1891	312	J	80	J	Jan. 1, 1911	100,000
do	do1891	312	F	80	A	Aug. 1, 1911	50,000
do	do1892	312	A	St	0	Oct. 1, 1912	100,000
do	do1892	312	J	80	D	Dec. 1, 1912	100,000
do	do1894	312	J			July 1, 1914	190,000
do	do1896	312	J	80	J	Jan. 1, 1916	50,000
		Part of Lot				(1898-1917.)	
do	do1897	312	J	St	D	3\$20,000 yearly }	400,000
						(on June 1.)	N Charles

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LOANS

Temporary loans.....1897 3 J & J July 1, 1893 35.501 FREEDOM FROM TAXATION.—The Buffalo trunk sewer bonds are exempt from city taxation.

INTEREST-WHERE PAYABLE, -Interest on the bonds is payable by City Comptroller in Buffalo and by the Gallatin National Bank in

New York, as follows.	Tomore Discourse				
	-INTEREST PAYABLE				
In New York only-	School bonds.	In both N. Y. & Buff.			
Volunteer relief.	Swing bridge.	Buffalo Trunk sewer.			
Sewer bonds-	Market bonds.	City and County Hall.			
Hertel Avenue.	Plank road awards.	Grade crossing.			
Babcock & Seneca St.	Municipal Court b'ld'g.	Park bonds.			
- Bird Avenue.	Lindo Roberto Con	Railroad bonds.			
Bailey Ave. sewer.	In Buffalo only-	Refunding bonds.			
Buffalo Charter, 1891.	Deficiency loan.	School bonds.			
	Monthly local work.	Tax loans			
	THE REAL AND LARD AND	Water loans.			
TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement					
TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Buffalo's total municipal debt, the sinking fund held by the city					
against the same, and t	he water debt, on each of	f the dates mentioned.			
(COLDER)	July 1. 1897. July 1.				

\$12,779,210 522,848 \$12,441,109 416,500 \$12,256,362 3,515,882 \$12,024,609 \$3,635,882

Net debt......\$13,258,773 Water debt (incl. above) \$3,515,882 The sinking funds are all invested in the city's own bonds.

CITY PROPERTY.—The city owns real estate estimated at \$10 372,464 personal property valued at \$7,525,994; total, \$17,898,458. 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 July 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 liabilities

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows. "Assessment is made upon the normal real value."

Ibai valuo.	As	sessed Valuation	n	City Tax
Years.	Real.	Personal.	Total.	per \$1.000.
1897	\$230,698,810	\$16,689,465	\$247,388,275	\$14.92
1896	225,485,795	13,486,550	238,972,345	15.02
1895	220,290,690	14,360,710	234,651,400	15.39
1890	151,356,325	11,003,125	162,359,450	14.68
1880	81,708,905	7,523,580	89,232,385	14.16

POPULATION.—In 1892 population was 278,796; in 1890 it was 255,664; in 1880 it was 155,134; in 1870 it was 117,714. The population for 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\$1,136,075				
SEWER BONDS-	Tax rate (per \$1,000)'96 13.47				
3128, J&J, \$35,000 July 1, 1919	Tax valuation 1893 1,051,182				
WATER BONDS-	Population in 1890 was2,580				
3128, J&J, \$40,000July 1, 1909	Population in 1880 was2,049				
Bonded debt Aug. 1, '97. \$78,400	In the Tenters of the Da				

CATSKILL .- P. V. VAN ORDEN, Treasurer. This village is in the town of the same name in Greene County.

This village is in the town of the same name in Greene County. LOANS- When Due. 4s. J&D, \$10,000June 1, 1897 Water bonds (\$1,000 each)-4s. J&J, \$157,000 ...\$5,000 due yrly Town Bonbs-Iron bridge bonds -4s. M&S, \$4,500Mar. 1, 1897 (\$1,500 due yearly) to Mar., 1899 Town tax valuation, '93. 4,567,664 Population of village, 1890...4,915

CAZENOVIA.-{P. H. DONNELLY, Mayor. W. D. WELLS, Village Clerk Cazenovia is in Madison County.

LOANS- When Due. LOANS- When Due. Warter Bonds-Sewer Bonds-4s, M&N, \$31,000....May 1, 1915 Interest payable in New York. Total valuation, personal. \$163,300 Total valuation, personal. \$163,300 Total valuation 1896.... \$98,875 Assessment not ¹/₂ actual value. Total tax (per \$1,000)....\$25:80 Population in 1897 (est.)....2,000 Population in 1890 was....1,937 Total debt Feb. 1, 1897....\$72,000 Tax valuation, real.....735,575

TAX FREE.-All of the bonds issued by this village are exempt from taxation.

CHESTER ROBERT H. MARVIN, Clerk. C. W. KERNER, Treasurer.

This village is in Orange County.

INTEREST on the bonds is payable at the Chester National Bank.

CLINTON CO .-- ANDREW WILLIAMS, Treas.

County seat is Plattsburg.

LOANS- When Due. COURT HOUSE BONDS-4s, Mar. 1, \$\$,000 ... Mar. 1, 1896 (\$4,000 due y'rly) to Mar. 1, 1897 INDEBTEDNESS BONDS-4s, Mar. 1, \$4,000... Mar. 1, 1898 (\$2,000 due y'rly) to Mar. 1, 1899 (\$2,000 due y'rly) to Mar. 1, 1999 (\$2,000 due y'rly) to Mar. 1, 1990 (\$2,000 due y'rly) to Mar. 1,

Cobleskill is in Schoharie County.

LOANS- When Due. SEWER BONDS-4s, F&A, \$17,500Feb., 1898 (\$2,000 due yearly) to Feb. 1, 1906 WATER WORKS-3¹85, F&A, \$63,000...Feb. 1, 1896 (Part due yearly) to Feb. 1, 1917 Total debt Feb. 1, 1897....\$80,500

Village has no sinking fund. Tax valuation 1896.....\$932,220 Assessment is ²3 actual value. State & Co. tax (per \$1,000).\$4'75 City and school tax.....\$12'45 Population in 1896 (est.).....2,360

INTEREST on the sewer bonds is payable at the First National Bank of Cobleskill; on the water bonds at the office of the State Comp-troller, Albany, N. Y.

COHOES.— {JAMES H. MITCHELL, Mayor. MILLER HAY, Chamberlain.

COHOES. — $\{MILLER HAY, Chamberlain. This city is in Albany County. LOANS — When Due, CEMETERY BONDS — When Due, CEMETERY BONDS — When Due, CEMETERY BONDS — Use Control of the system of the system$

COLLEGE POINT-{F. G. PAULY, President. HENRY KRAEMER, Treas'r.

COLUMBIA CO.-GEORGE H. MACY, Treasurer. County seat is Hudson.

County seat is Hudson. LOANS— When Due. REPUNDING BONDS— 4 & 3¹28, Mar. 1, \$24,100. Mar. 1, 1914-8 Int. payable at County Treasury. 8 Bonded debt Nov. 1, 1896, \$139,600 (\$7,000 due yearly on Mar. 1, 1902 1³28, Mar. 1, \$35,000....1903-1909 (\$5,000 due yearly on Mar. 1, 1912-3 1³28, Mar. 1, \$12,500. Mar. 1, 1912-3 1³28, Mar. 1, \$20,000. Mar. 1, 1912-3 1³298, Mar. 1, \$20,000. Mar. 1, 191

The county had on March 5, 1895, no floating debt and no sinking

CORNING.—This town, including the city of the second system of the secon CORNING .- This town, including the city of the same name-

INTEREST is paid at the office of the Knickerbocker Trust Com pany, New York City.

Vol. LXV.

NEW YORK-CITIES AND TOWNS.

CORTLANDVILLE.-This town, including Cortland village, is in Cortland County.

DELHI.-JAMES R. HONEYWELL, Supervisor.

DEL.HI.—JAMES R. HONEYWELL, Supervisor. This town is in Delaware County. LOANS— When Due. N.Y.& Oswego MIDL'D RR.— 31:55, Ann., \$44,000.....1898-1903 (\$4,000 due yearly on May 1.) 31:25, Ann., \$20,000......1910-14 Interest is payable at Albany. 31:25, Ann., \$20,000...Feb. 1, 1900-3 (\$2,000 due yearly.) TAY COEE — The bands are exemut from in 1890 was....2,941 TAY COEE — The bands are exemut from in taxation.

TAX FREE, -The bonds are exempt from taxation,

DEPEW.—P. E. SCULLY, Clerk. This village is in Erie County. LOANS— When Due. 4s, MAS, \$\$0,000....1902 to 1921 (\$4,000 annually.) Net debt July 22, 1897 (e-t.)\$3,200 Assessed valuation '96. 1,850,850 Population 1897 (est.).....2,800

DUNKIRK.--{WILLIAM BOOKSTAVER, Mayor. This city is in Chatauqua County.

Amt. Outstand'g. \$25,936

ELLENVILLE.-J. B. KEELER, Clerk.

This village is in Ulster County and is part of the town of Wawarsing. LOANS- When Due, WATER LOAN- Star, Bonded debt Aug. 1,1897..\$13,500 Assessed valuat'n'97(est.) 300.000 3458..., \$13,500...,Nov. 1, 1907 Subject to call after Nov. 1, 1892 Population in 1897 (est.)....3,000

ELMIRA.--{FREDERICK COLLIN, Mayor, THOMAS SPENCE, City Clerk. Elmira is the capital of Chemung County.

LOANS-	-In	terest	Princip	al
NAME AND PURPOSE.	Rate.	Payable.	When Due.	Outstand g.
Bridge bonds1895			§ Oct. 1, '22-3-47	g\$90.000
The second		A & 0	2\$30,000 y'ly. §	
do do	r 319	Add	Oct. 1, 1925	g25,000
Cemetery bonds1892.	4		{ 1897-1902 }	7.500
) \$1,500 y'ly. §	
do1892.		20000	1903	2,000
City Hall bonds1895. do do1895.		A & O A & O	Oct. 1, 1925	g5,000
do do1895. do do1895.		A & O A & O	Oct. 1, '26-7 Oct. 1, 1928	g60,000 g10,000
do do1896.		MAS	Oct. 1, 1928 Sept. 1, 1929	5,000
do do1896	424	MAS	Sept. 1, 1930	30,000
do do1896.		M&S	Sept. 1, 1931	10,000
			(1898-1904.)	
Fund'g debt bonds.1893.	4	******	2\$1,000 y'.y. 5	7,000
do do1893.	4		1905	21,000
do do1894.	. 4	M&N	§ Nov. 1, '97-1903	and the state of t
			2 \$1,000 yearly.	1 10,000
do do1894.	- 4	M&N	Nov. 1, 1906	a14,000
do do1895.	.r 31a	M & N	§ Nov. 15, '97-'00	
	1		{ \$1,000 yearly	- 1
do do1895.		M&N	Nov. 15, 1907	a20,000
do do1896.	4	M&N	{ Nov. 1.'97-1907	
do do1896.	. 4	M&N	1 \$1,000 due yrly	3,000
Park bonds (Eld.Pk.) '89.		Mdes	Nov. 1, 1998 Sept. 1, 1898	a4,000
do do '89.		MAS	Sept. 1, 1899	b3,500
Pavement bonds1895		MAN	Nov. 15, 1928	g20,000
do do1895		MAN	Nov. 15, 1929	g20.000
do do1896	. 44	Mas	Sept. 1, 1931	20,000
do do1896	4	M&S	Sept. 1, 1932	3,000
do do1896		M & N	Nov. 1, 1933	27,000
Redemption bonds, 1892.	. 319		1912-1921	235,000
School bonds1891.	r 4	M& N	July 1, 1902	10,000
do1891.		M de N	July 1, 1903	20,000
do1891.	r 4	M&N	July 1, 1904 (Aug. 1, '07-8-9)	28.500
do1894.	. 4	M&N	§ Aug. 1, '07-8-9 ?	a30,000
		D1 06 11	2\$10,000 y'rly. §	
do1893. do1889		*****	1911	16,560
do1889 do1889		J&J	July 1, 1898	g5,000
do1895		J&J M&N	July 1, 1899	g10,000
do1895		M&N	May 1, 1911	a2,000 g20,000
do1895		MAN	May 1, 1910 May 1, 1911	g20,000
do1896		M & N	May 1, 1911 May 1, 1901	4,000
do1896		MAN	May 1, 1902	5,500
do1897			1906 to 1910	49,500
Newer bonds1884.		F&A	Aug. 1, 1899	a9,000
do1883.		A&O	Oct. 1, 1898	a21,000
do1889.	r 3	M&S	Sept. 1, 1899	a10,000
do	r 3	MAS	Sept. 1, 1900	a20,000
do1889.	r 3	M&S	Sept. 1, 1901	#20,000
do	гЗ	M&S	Sept. 1, 1902	a10,000
11 000 - 1 B BEAG	and a state of the second	A	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	

a \$1,000 each. b \$500 each. f & single bond for \$4,000. g \$5,000 each. c Coupon r Registered. The only provision for paying the city's indebtedness as it matures is direct taxation, excepting the cemetery bonds, which are paid from cemetery funds.

TOTAL DEBT.-The subjoined statement shows Elmira's total bonded debt on the dates indicated :

Feb. 1, '97. Feb. 3, '96. Feb. 4, '95. Apr. 1, '94. Total bonded debt . The city had on February 1, 1897, no floating debt and no sinking fund.

ASSESSED VALUATION.—The city's assessed valuation (about two-thirds actual value) and tax rate have been as follows in the years name 1:

	neau	Personal		Culu Tax
Years.	Estate.	Property.	Total.	per \$1.000
1897	.\$15,275,945	\$1,684,470	\$16,690,415	\$17.00
1896	. 14,589,895	1,517,493	16,107,388	17.00
1895		1,545,892	16,440,537	17.18
1894	14,632,965	1,178,880	15,811,845	17.20
1893	. 14,324,455	1,310,900	15,635,355	17.20
1892		1,733,100	15,210,209	15.32
1890	. 12,258,494	1,116,200	13,374,694	14.15
1880	. 9,959,975	511,300	10,471,275	13.15

POPULATION.—In 1892 population was 29,911; in 1890 it was 29,708; in 1880 it was 20,541; in 1870 it was 15,863. In 1896, ac-cording to local estimate, the population was about 40,000.

ERIE COUNTY .- GEORGE BALTZ, Treasurer.

County seat is Buffalo

LOANS-COUNTY BONDS-

7s, J&J, 100,000	Contraction Autors
6s, J&J, 100,000	Vari's,'97 to '10
48, M&N, 24,500	
4s, J&J, 24,000	Parisonal
4s, M&N, 70,000	1900-1909

(\$7,000 due yearly on Nov. 1.)

INTEREST on the sewer bonds is payable at the United States Mortgage & Trast Company, New York, and on street bonds, National Shoe & Leather Bank, New York, and on fire engine and Village Hall bonds at Far Rockaway.

FLATBUSH.-Flatbush was annexed to the city of Brooklyn in 1894. The total Flatbush debt on February 29, 1896, was \$964,00°. Details of the old town debt, assessed valuation, etc., will be found in the statement which was published in the STATE AND CITY SUPPLE-MENT of April, 1895.

FLATLANDS .- This town was annexed to the city of Brooklyn on January 1, 1896. Of the old town debt there remained out-standing on March 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 first and following it the town report.

given first and following if the town report. LOANS- When Due. A*EassMent Bonds-St, ann. \$22,500....Part yearly REFUNDING BONDS-1892-34-4s, A&O, \$10,000. April, \$500 yrity As. ..., \$50,000....1900-1921 Water Bonds-7s, A&O, \$125,000....1900-1921 Water Bonds-7s, A&O, \$125,000....1900 1st, A&O, \$10,000....1898-1912 (\$1,000 due yearly on April 1.) STREET BONDS-4s, M&N, \$16,000....Nov. 1, 1897 As. M&N, \$36,000....Nov. 1, 1897 (\$4,000 due yearly to Nov. 1, 1900 1st, A&O, \$22,000.....1898-1932 (\$4,000 due yearly to Nov. 1, 1901 (\$4,000 due yearly to Nov. 1, 1901 (\$4,000 due yearly to May 1, 1916 (\$4,000 due yearly to May 1, 1917 4s, M&N, \$22,000....May 1, 1916 (\$4,000 due yearly to Not. 1, 1997 (\$4,000 due yearly to May 1, 1917 (\$4,000 due yearly to May 1, 1917 (\$4,000 due yearly to Oct. 1, 1949 (\$4,000 due yearly to Oct. 1, 1949 (\$4,000 due yearly to Oct. 1, 1949 (\$4,000 due yearly to Oct. 1, 1948 (\$4,000 due yearly to Oct.

TOWN OF FLUSHING.

LOANS - When Due | Tax valuation 1896\$7,269,365 Bridge bonds\$19,500 | Tax valuation 1896\$1600 Improvement bonds110,000 | Population in 1892 was20,810 Drainage bonds6,500 | Population in 1890 was19,803 Bonded debt Aug. 1, 1897.136,000 | Population in 1880 was15,906

FLUSHING SCHOOL DISTRICT No. 5 .- E. F.

HARRIS. President Board of Education.

This district is located in the village of Flushing.

LOANS- When Dut. 4s. F&A. \$102.500...1907 to 1927 (\$5,000 annually to 1926 inc. and \$2,500 in 1927.] 4s. M&S. \$1,000....Sept. 30, 1907 \$2,500 in 1927.] 4s. M&S. \$1,000....Sept. 30, 1907 \$3, \$4,000....Sept. 30, 1908 (\$2,000 payable yearly.]

FREDONIA.— {GEO. TATE, Mayor. H. L. CUMMING, Treasurer. LOANS— When Due. WATER BONDS (1884)— 4s, F&A, \$62,500....Aug. 1, 1923 (\$2,500 due y'rly) to Aug. 1, 1922 4s, M&S, \$20,000....spart yearly VILLAGE HALL BONDS— 3¹2s, A&O, \$28,000.... part yearly SCHOOL BONDS— 3¹2s, Oct, \$9,000.... \$1,000 yearly Oct. 15 INTEREST on the water and hall bonds is payable in N. Y. Ofty

INTEREST on the water and hall bonds is payable in N. Y. City and on the school bonds at the Comptroller's office, Albany.

Situated in Queens County. LOANS — When Due, FIRE ENGINE BONDS— 68, Sept., \$1,000.....Sept. 5, 1898 IMPROVEMENT BONDS— 58, J&J, \$61,000.....1898 to 1921 (\$1,000 annually.) 58, J&J, \$52,000.....1898 to 1921 (\$1,000 annually.) SEWER BONDS— 58, J&J, \$55,000.....1898 to 1921 (\$1,000 annually.) SEWER BONDS— 58, J&J, \$55,000.....1898 to 1911 (\$1,000 annually.) SEWER BONDS— 58, J&J, \$50,000.....1898 to 1911 (\$1,000 annually.) SEWER BONDS— 58, J&J, \$50,000.....1898 to 1911 (\$1,000 annually.) SEWER BONDS— 58, J&J, \$50,000.....1898 to 1911 (\$1,000 annually.) SEWER BONDS— (\$1,000 annually to 1917 and \$15,000 in 1918.)

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o. When Due. 4s, F&A, \$30,000.... 1902 to 1912 (\$10,000 every iifth year.) Total debt July 1, 1897... \$673,500 Tax valuation, real... 266,493,436 Tax valuation, pers'l... 15,411,684 Total valuation 1896..281,935,120 State & Co. tax per \$1000 '97. \$5-17 Population in 1890 was... 322,981 Population in 1890 was... 322,981 Population '95 (policecen.)403,026

FAR ROCKAWAY. B. L. CARROLL, President. Situated in Queens County.

HAMDEN.-This town is in Delaware County.

 LOANS When Due:
 Total debt (last returns)...\$85,000

 REFUNDING BONDS 3128, Feb. 1, \$10,200...1893-1914
 Assessed valuation, real...513,817

 3128, Feb. 1, \$10,200...1893-1914
 Assessed valuation, real...518,817

 3128, Feb. 1, \$13,000. Feb. 1, 1915
 Total valuation 1895.....568,517

 3128, May 1, 24,000....1898-1914
 Fopulation in 1892 was.....1,455

 (\$1,400 due yearly on May 1.)
 Population in 1890 was.....1,555

 1328, May 1, \$32,000..May 1, 1915
 INTERPETITION was the more than a more tha more than a more than a more than a more than a more th

STATE AND CITY SUPPLEMENT.

INTEREST is payable at the American Exch. Nat. Bank, N. Y. City

HANCOCK .- JAMES B. DRAKE, Supervisor.

 Image: Construct the second second

TAX FREE.—The refunding bonds are exempt from taxation. RAILROAD BONDS.—In 1871 \$100,000 bonds were issued, illegally it was claimed, in aid of the New York & Oswego Midland RR. The town resisted payment of interest and in 1887 a compromise was ef-fected with the holders in accordance with which the present 4 per cent refunding bonds were issued.

INTEREST on the railroad bonds is payable at the Farmers' Loan & Trust Company, New York City; on the bridge bonds at the Delaware County Bank, Walton, N. Y.

HEMPSTEAD.-Hempstead is in Queens County and the

HEMPSTEAD.—Hempstead is in Queens County and the town includes Far Rockaway, Hempstead, Inwood, Lawrence, Rocka way Beach and Seaford villages. LOANS— When Due. RoAD BONDS— 4s. J&J, \$40,000....1898 to 1901 (\$10,000 due July 1 each year 4s, J&J, \$420,000.....1923 DrawBridge BONDS— 4s, J&J, \$420,000.....1923 DrawBridge BONDS— 4s, J&J, \$10,000...July.'98 to '99 (\$5,000 due yearly.) Total debt Dec., 1896....\$515,000 (\$5,000 due yearly.) Total debt Dec., 1896....\$515,000 Iopulation in 1890 was...23,756 Stewartfund...........400,000 INTEREST on the road bonds due 1897 to 1901 is payable at the Freeport Bank and on those due in 1923 at the First National Bank of Hempstead; other interest at the office of the Town Supervisor, TOWN PROPERTY.—In addition to the Stewart fund (\$400,000)

TOWN PROPERTY.—In addition to the Stewart fund (\$400,000) derived from the sale of common lands to the late A. T. Stewart, the town owns Long Beach and some thousands of acres of meadow land.

HEMPSTEAD SCHOOL DISTRICTS .- There are various 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, 822,000; School District No. 19, 48,000; School District Ne. 23, \$145,000; School District No. 27, \$17,000.

HERKIMER.— {DR. F. J. HARTER, President. CHAS, R. HELMER, Clerk, This village is in Herkimer County

INTEREST is payable at the First National Bank of Hoosick Falls.

HUDSON.-

The city of Hudson	was incorporated		
of Columbia County.	When Due. 1	LOANS-	When Due.

\$20,000Feb. 1, 1905-'14	48, \$1,000 Mar. 1, 1898			
10,000Feb. 1, 1912-'16	4s, 25,000Oct. 1, '99-1901			
(\$2,000 yearly).	4s, 24,000Feb. 1, 1907-'11			
DEFICIENCY BONDS-	3128, 6,000Aug. 1, 1905-'06			
\$30,000Apr. 1, '98-1901	STREET IMPROVEMENT BONDS-			
10,000May 1, 1902	4s, \$25,000Feb. 1, 1904-'08			
25,000July 1, 1900-'12	4s, F&A, \$25,000.Feb. 1, 1909-'13			
UNDING BONDS-	(\$5,000 due yearly).			
\$3,500 Feb. 10, '98-1904	4s, 19,000Feb. 1, 1914-'23			
REFUNDING LOAN-	4s, 25,000Mar. 1, 1915-'27			
\$16,500Feb. 10, '97-1904	3128. 6,000 Aug. 1, 1908-'13			
5,000	4s, F&A, \$15,0001914 to 1916			
CHOOL, FIRE DEPARTMENT AND	(\$5,000 annually.)			
FUNDING BONDS-	WATER BONDS-			
\$1,000Feb. 1, 1898	7s, \$5,000Sept. 1, 1896-'97			
CHOOL BONDS-	7s. 10,000Feb. 1, 1898			
\$1.000Feb. 1, 1898	3129, 30,000Aug. 22, 1896-'99			
NTEREST is payable in Hudson at the office of the City Treasurer.				
	honded debt on Jan 1 1897 was			

\$320,000; sinking funds, \$1,751; net debt, \$318,249.

ASESSED VALUATION in 1896 was \$5,074,581; including real estate \$4.020,940, and personal property \$1.053,641; total tax (per \$1.000), \$24'45. Property is assessed at about \$5 actual value. POPULATION.—The population in 1892 was 9,633; in 1890 it was 9,970; in 1880 it was \$.670; in 1870 it was \$.615. According to local figures the population in 1897 is about 10,000.

The second	see a stand of the second stand of the stand stand			
ILIONC. S. JEPSON, Treasurer.				
This village is in Herkimer Count	V .			
IOANS- When Due.	Bonded debt Dec. 6, '96 \$144,000			
WATER BONDS-	Tax valuation 18961,373,085			
4s. J&J. \$95,000 July 1, 1922	Real valuation			
Subject to call after July 1, 1912				
SEWER BONDS-	Population in 1890 was4.057			
	Population in 1880 was3,715			
··· , ····· , φ±0,000	Depulation in 1000 (ant) 5 000			

20 50 70 10 00 09 GLOVERSVILLE.--{C. S. CUMMINGS, Mayor. H. A. PHILLIPS, Chamberl'n. Gloversville, which is situated in Fulton County, was incorporated 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.) INTEREST on the water bonds issued in 1885 and 1889 and on the school bonds is payable at the Fulton County National Bank of Glovers-ville; on all other issues at the Fourth National Bank, New York. TOTAL DEBT, ETC.—The city's total debt on March 1, 1897. was \$344,650. Water debt (included in total debt) \$192,500. The city has WATER WORKS.—The total receipts from the water works owned by the city for the year ending February 1, 1897, were \$29,096. Net earnings for year ending February 1, 1897, were \$15,862. ASSESSED VALUATION, about ¹3 of actual value, has been as follows: state tax rate in 1896 was \$2.00; county tax, \$7.00; city tax proper, \$14.10; average school tax, \$8.30; total, \$31.40. 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 was 4,518. According to local estimate population in 1897 was 18,500. GOUVERNEUR-WILLIAM NEARY, Clerk. CEMETERY BONDS- School Bonds-(Con.)-This village is in St. Lawrence County. LOANS- When Due. | Equal'd valuation 1896.\$1, 4s, 4s, D 4s, 4s, 4s, F 7s, R 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: 4s, 6s, S Total debt March, 1, '96, \$1, 376, 315 | Population in 1890 was.....6, 937 Tax valuation 1896.... 6, 595, 547 | 7s, 78. 11 GREENBURG .- This township is in Westchester County. GREENBUSH.—Greenbush is in Rensselaer County. In May, 1897, the name of Greenbush was changed to Rensselaer, which see for present amount of debt. GREENE COUNTY .- WM. J. HUGHES, Treas. $\begin{array}{c|c} \text{County seat is Catskill.} \\ \text{LOANS-} & When Due. \\ \text{WAR LOAN-} & When Due. \\ \text{War LOAN-} & When Due. \\ \text{J}_{28,5}, \text{M\&S}, & $20,000.\text{Mar. 1}, 1893 \\ \text{J}_{28,5}, \text{M\&S}, & $20,000.\text{Mar. 1}, 1898 \\ \text{J}_{28,5}, \text{M\&S}, & $20,000.\text{Mar. 1}, 1899 \\ \text{J}_{28,5}, \text{M\&S}, & $20,000.\text{Mar. 1}, 1899 \\ \text{J}_{28,5}, \text{M\&S}, & $20,000.\text{Mar. 1}, 1890 \\ \text{J}_{28,5}, \text{M\&S}, & $20,000.\text{Mar. 1}, 1900 \\ \text{J}_{28,5}, \text{M\&S}, & $15,000.\text{Mar. 1}, 1901 \\ \text{J}_{28,5}, \text{M\&S}, & $115,000.\text{Mar. 1}, 1902 \\ \text{Interest payable at Co'y Treasury.} \end{array} \right) \text{Tar valuation in 1890 was....31,598}$

GENESEO.-E. F. Youngs, Mayor.

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{	A. R. WHIPPLE, President. AS. S. JACKSON, Treasurer
This village is in Warren County.	
LOANS— When Due.	Interest payable in Glens Falls.
SEWER BONDS-	Bonded debt Mch.1,1897 \$352,00
3 ¹ ₂ s. Sept., \$167,00020 years	Tax valuation, real4,064,42
(Part due yearly) after 15 years	Tax valuation, personal.1,593,15
WATER BONDS-	Total valuation 18975,657,57
5s, M&S, \$10,000 } \$5 000 yearly	Assess.valuat'n abt.35 actual valu
1 40,000 Jourij	Total tax (per \$1,000) (est).\$24.0
4s, J&J, 88,000. 1898 to 1917	Population in 1890 was 9,50
(\$2,000 yearly	Population in 1897 (est.)14,00
4s, M&S, 80,000. \$ 1900 to 1914 \$5,000 yearly	A Longer and Manage mails Della Test
(to) o o j carry	
GLENS FALLS UNION	FREE SCHOOL DIST
LOANS- When Due.	Bonded debt Aug. 13,'97 \$49,00
5s, \$40,0001899 to 1906	Assessed val'n '97 (est.) .5,500,00
(\$3,000 annually on Dec. 1.)	Population 1897 (est.) 14.00
6s,, \$9,000 1897 & 1898	
(\$4,000 in '97 and \$5,000 in '98.)	ACCOMMENTATION ACCOMMENT

and the second second second second second second						
LOANS	-	-	In	terest.	-Principal.	
NAME AND PU	RPOSE.	P	P. Ct	Payable.	When Due. Out.	stand'g.
Deficiency bo					Jan. 1, 1898	\$8,000
ao		1897	4%		May 1, 1922	28,000
Localimprove	ement bon	ds1895	412	Feb. 1. }	Feb. 1,'98-1900 } \$5,100 due yr'y }	15,300
do	do	1896	412	Feb. 1.	Feb. 1, '98 to '01	5,850
do	do	1897	442	Feb. 1. }	Feb. 1, '98-1902 } \$2,800 due yr'y }	14,000
Railroad bond			4	A & O	Apr. 1, 1915	14,000
			312	A & O	Apr. 1, 1911	22,000
			312		Apr. 1, 1913	23,000
do		1897	312	F & A	Feb. 1, 1917	27,000
School bonds			4		Oct. 1, '97-'00	15,000
			312		{ 1899-1904 } {\$3,000 ann'ly }	18,000
Water loan		1877	6	Sept. 1	Sept. 1, 1902	23,000
			6	Sept. 1	Sept. 1, 1907	23,000
			5	Jan. 1	Jan. 1, 1910	17,500
			3	F&A	Aug. 1, 1909	55,000
do .		1892	340	A&O	Apr 1 1915	50 000

no sinking fund.

	A	ssessed valuation-		Tax rale
Years.	Real.	Personal.	Total.	per \$1,000.
1896	\$4,020,139	\$341,950	\$4,362.089	31.40
1895	3,933,335	446,000	4.379.335	31.20
1894	3,962,155	410,780	4.372.935	29.20
1890			3.649.232	
Stata tay ro	to in 1000 mon	PO.OO. countrator	- 007.00. size	

WATER LOANS: 3 ¹ 28, J & J, \$60,000 Interest is payable in New Floating debt	1910 York. \$2,000	Assess't abt. 70 p. c. actual Tax rate (per \$1,000) Population in 1890 was Population 1897 (est.)	value. .\$4.20 .3.500
Total debt Feb., 1897	62,000		

Total debt (last returns) \$167,000 | Population in 1890 was....11,613 Population in 1892 was....11,630 |

October, 1897. NEW YORK-CIT	es and towns. 49
IRVINGTON.— {HENRY H. CANNON, Mayor. This village is situated in Westchester County. LOANS- When Due. Tax valuation, personal. \$106,450 SEWER BONDS- Total valu'ton, 1897 (est.)4,250,000 4s, M&N. \$41,000. May 1, 1897-07 Interest payable at Farrytown. Total debt Apr. 1, 1897 \$41,000 Tax valuation in 1890 was 2,299 Tax valuation, real2,293,520	CERTIFICATES OF INDEBTEDNESS. LOANS- When Due. ARMORY-(13th Regiment.) ARMORY-(14th Regiment.) 4s, \$10,000May 1, 1898 4s, \$300,000.May 1, 1898 4s, 60,000 1899 4s, 60,000
ISLIP SCHOOL DISTRICT NO. 1, SUF- FOLK CO.—E. J. REDINGTON, Treasurer. LOANS- When Due. Interest payable in N. Y. City. School BoxDs- 48, M&N, \$30,000. May 1, 1898-'23 (\$5,000 due every 5 years.) Statution 1896 739,200 Real valuation about1,700,000	4s, 10.000
(\$5,000 due every 5 years.) 4s, J&J, \$5,000	Refunding loan\$2,367,500Indexing and re-index- ing County Farm loan3,339,000Indexing and re-index- ing County Records\$211,393Hall of Records loan55,000Drive and Parkway3,600,000State tax regist'd loan.119,000Public Park
LOANS- When Due. BRIDGE BONDS- Tax valuation, real\$2,881,775 Tax valuation, personal. 594,435 4s,, \$20,0001916 to 1926 (\$2,000 due yearly). Sewer BONDS- Total valuation 18963476,210 Assessment about ²³ actual value. Total tax rate (per \$1,000).\$48'80 (\$7,500 due yearly.) Population in 1890 was13,460 Population in 1890 was11,079	14th Regiment Armory 360,000 Meeker Av.B'dge (new) 100,000 INTEREST-WHERE PAYABLE.—Coupons are paid by the Merch- ants' National Bank of Brooklyn; registered interest at the office of the County Treasurer, Brooklyn. TOTAL DEBT, Erc.—The subjoined statement shows the total debt
RAILBOAD AID- Population in 1880 was 9,105 78,, \$40,311	of Kings County in each of the years named. Mar. 26, '97 Mar. 27, '96, Feb. 15, '95, Apr. 25, '94, Total debt\$15,103,393 \$16,155,893 \$7,669,216 \$7,203,930 Tax certif's. (add't'al) 900,000 ASSESSED VALUATIONThe assessed valuation and tax rate have been as follows in the years indicated:
Chautauqua County. As we were going to press Oct. 1 the town was advertising for sale \$16,000 of paving bonds and certificates. LOANS- When Due. CITY HALL BONDS- 4s, M&N, \$65,000May15,1925 Electric Light Bonds- 4s, J&D, \$30,000June 1, 1901 Sewere Bonds- 3 ¹ 2s, M&S, \$50,000Mar. 1, 1923	$\begin{array}{c c c c c c c c c c c c c c c c c c c $
4s, J&D. 32,000Dec. 1,1903 4s, J&D. 111,000Dec. 1,1923 FIRE DEPARTMENT BONDS- 4s,, 50,000Mex 1,1917 4s, J&D. 87,000Dec. 1,1903 SCHOOL BONDS- PAVING FUND- 4s, J&D. 80,000June 1, 1915 4s, A&O, \$13,000July 1, 1907 Bonded debt Aug. 1, '97\$532,900 4s. July 1, 1907	* The figures for 1896 and 1897 are the equalized valuation. POPULATION in 1892 was 995,276; in 1890 it was 838,547; in 1880 it was 599,495. KINGSTON.—{HENRY E. WIEBER, Mayor. GEO. DEYO, Treasurer.
4s, A&O, 18,000, Apr. 1, 1909 Assessment about actual value. PAYING CERTFICATE FUND Total tax per \$1,000,\$41'23 Total tax per \$1,000,\$41'23 5s, A&O, \$36,000,Apr. 1, '98-1900 [\$12,000 due yearly.] Population (local authority).22,000 [\$12,000,0ct.1, '98 to 1900 Population in 1892 was18,627 5s, A&O, \$35,300, yearly.) Population in 1890 was16,038	This city is the capital of Ulster County. LOANS- Interest. Principal. NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g. City Hall. 7 J & J Jan. 15, 1898 \$20,000 Deficiency. 365 J & J 1898 to 1900 15,000 Refunding. 4 J & J Jan. 15, 1898 2,000 do 4 J & J & J (Jan. 15, 1899; '00) 24,000
Payment of the school bonds is provided for by sinking fund. INTEREST on the Fire Department bonds, on the paying bonds due 1909 and on the \$55,000 paying certificates is payable at the Chase Na- tional Bank; on all other loans at the Treasurer's office in Jamestown. JAMAICA SCHOOL DISTRICTS.—	do 4 J & J & J \$12,000 yearly, \$24,000 do 4 J & J Jan. 15, 1911 25,000 do 4 J & J Jan. 15, 1912 25,000 do 3 J & J Jan. 15, 1914 36,500 do 3 J & J Jan. 15, 1915 31,500 do 3 J & J Jan. 15, 1914 36,500 do 3 J & J Jan. 15, 1915 31,500 Walikili Valley RR 7 J & J Jan. 15, 1901 169,200
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 amounts which were put out in 1897: School District No. 5, \$10,000; School District No. 1, \$50,000; School District No. 7, \$213,000; School District No. 8, \$75,000; School Dis- trict No. 10, \$7,000.	Water bonds, 1896 3 ¹ 2 semi-an. { 1912 to 1936 } 600,000 do do 1897 4 semi-an. { 1913 to 1937 } 150,000 All the refunding bonds are optional and are now subject to call. TOTAL DEBT.—The total bonded debt on Sept. 1, 1897 (not includ- ing water bonds), was \$348,200; no floating debt.
JOHNSTOWN.— This is a town in Fulton County. The city of Gloversville was formed out of a portion of its domain in 1890 and the city of Johns- town was subsequently formed. A part of the town debt described below was assigned to each city. LOANS— When Due. Bonded debt Jan. 1, 1897 \$39,000	ASSESSED VALUATION in 1895 of real estate was \$10,633,520; personal property, \$1,765,600; total \$12,399,120; tax rate (per \$1,000), \$17'35. Real estate is assessed at "about 80 per 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 it was 21,565.
REFUNDING BONDS- Town's proportion	LANSINGBURG.—JAS. MCQUIDE, Tax Recvr. Lansingburg is in Rensselaer County. LOANS— Interest. NAME AND PURPOSE. Rate. Payable. Water bonds
(\$200 due yearly) to Feb. 1, 1907 4s. F&A, \$3.000Feb. 1, 1908 (\$500 due yearly) to Feb. 1, 1908 TOTAL DEBTThe town's total debton March, 1896, was \$87,000. This debt is divided between the cities of Gloversville and Johnstown and the town of Johnstown.	do 4 M & 8 1914 30,000 do 4 M & 8 1924 40,000 do 4 M & 8 1934 60,000 do 4 M & Nov. 1, 1938 25,000 do 4 M & Nov. 1, 1938 10,000 do 4 J & J July 1, 1939 10,000 Refunding. 4 M & Nov. 1, 1941 15,000
INTEREST on the refunding bonds due in 1901 and those due from 1897 to 1907 in Johnstown. KINGS CO.—Kings County and the city of Brooklyn were consolidated on Jan. 1, 1896, but the city does not assume the courty	Bewer bonds
debt existing before that date, which is as follows [Ses V. 62, p. 49.] LOANS- When Due. BUILDING IMPROVEMENT- LOANS- When Due. 4s, \$250,000. May 1,'10 to '19 (\$25,000 dise yearly.) 4s, \$28,000 May 1, 1898 4s, \$250,000 dise yearly.) 4s, \$28,000 1899 COUNTY FARM- 4a. 54,000 " 1890	do do
4s, \$150,000May 1, 1899 4s, 54,000	\$281,333, including water debt of \$215,000; floating debt, \$9,000; total deb., \$290,333. ASSESSED VALUATION in 1896 was: real estate, \$6,117,401; per- sonal pro-serty, \$384,167; total, \$6,501,568; village taxrate (per \$1,000) \$9:47. The assessment is about 80 per cent of actual value. POPIII ATIONThe population in 1892 was 11,048; in 1890it was

10,550; in 1880 it was 7,432; in 1895 it was (estimated) 11,500.

 10,550; In 1880 it was 7,432; In 1895 it was (estimated) 11,500.

 LANSINGBURG UNION FREE SCHOOL DIST. No. 1.—

 W. J. Shelliday, Treasurer Board of Education.

 LOANS.
 When Due.

 4s, J&D.
 \$6,000.Dec.1,1897 to '99

 \$2,000 due yearly.
 Total debt Sept. 1, 1897.

 4s, J&D.
 \$30,000 Dec.1,1900 to '14

 \$2,000 due yearly.
 Assess't about 94 p. c. actual value School tax (per \$1,000)...

 \$4s, J&D.
 \$34,000....1915 to 1931

 (\$2,000 annually on Dec. 1.)
 Population in 1897 (est).

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TAX FREE,-All of the bonds issued by this town are exempt from	ASSESSED VALUATION The city's assessed valuation and tax
taxation. INTEREST is payable at the Bank of New York.	rate have been as follows: Years— Real Estate. Personal Total Assessed Rate of Tax Yaluation. per \$1,000.
TIMOTHY DASEY, Mayor.	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
LITTLE FALLS.—{H. W. WARREN, Clerk. Situated in Herkimer County.	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
LOANS- When Due. Tax valuation, personal. \$227,900 School dist, loan 312% \$18,000 Total valuation 18971,392,700	1880
(\$1,000 due annually.) Floating debt	POPULATION.—In 1890 population was 30,506; in 1880 it was 17,129. State census 1892, 35,745. The population in 1895, according to local estimate, was 40,000.
Total debt Feb. 1, 1897 31,000 Population in 1892 was8,783 Water debt (additional) 293,000 Population in 1896 (est.)11,000	MAMAKATINGMERCIEN SKINNER, Super-
Tax valuation, real1,164,803	visor.
LOCKPORT	This town is in Sullivan County. Refunding RR. LOANS- When Due. REFUNDING RR. BONDS-(Con.) REFUNDING RR. BONDS. 4s, J&J \$40,000July 1, 1910.'13
This city is situated in Niagara County. LOANS- When Due. INTERMEDIATE SCHOOL BONDS-	4s, J&J, \$12,0001898 to 1899 (\$10,000 due yearly.) (\$6,000 due yearly.) Total debt Aug. 1, 1897.\$131,000
RAILROAD BONDS- 4s. M&N, \$10,000 Nov. 1, 1916 7s. J&J, \$40,000Jan. 1, 1898 Interest payable at City Treasury. (\$10,000 due y'rly) to Jan. 1, 1901 Bonded debt Aug. 1, 1897, \$213,291	4s, J&J, \$28,000. July 1, 1900-'03 (\$7,000 due yearly.) 4s, J&J, \$24,000. July 1, 1904-'06 Total tax (per \$1,000) '96 \$22:54
WATER BONDS— Sinking fund	(\$8,000 due yearly.) Population in 1892 was3,504 4s, J&J, \$27,000July 1, 1907-'09 Population in 1890 was3,401
(\$2,666 67 yearly) to Nov. 1, 1906 UNION SCHOOL BONDS- 3 ¹ 28, M&N, \$120,000. Nov. 1, 1902 Tax valuation, personal. 752,695 Jas M&N, \$120,000. Nov. 1, 1902	(\$9,000 due yearly.) Population in 1880 was3,845
(\$10,000 due y'rly) to Nov. 1, 1913 State and Co.tax (per \$1,000).\$7'24 3 ¹ ₂ s, M&N, \$5,000Nov. 1, 1914 City tax (per \$1,000) '9715'70	MECHANICVILLE {E. A. STARKS. Mayor. Mechanicville is in Saratoga Co.
District School Boyns Population in 1892 was16,088 4 ¹ ₂₈ ,M&N,\$11,625Nov.15,'97 to'99 Population 1890 was16,038 \$3,875 due yearly. Population 1890 was13,522	LOANS- When Due. 4s, M&N, 30,000 May 1, 1917 SCHOOL BONDS- 4s, Nov., 52,000 May 1, 1922 4s, Nov., \$24,000 Nov. 1 Bonded debt Aug., 1897, \$204,000
In addition to the above the city has a debt of \$181,892 37 for local improvements, which is payable by special assessment. The city	4s, Nov., \$24,000Nov. 1 Bonded debt Ang., 1897, \$204,000 (\$1,000 due yearly until paid.) Water debt (included) 140,000 SEWER BONDS Tax valuation 18961,470,825
owns \$10,000 worth of stock of the Lockport Hydraulic Co.	4s, A&O, \$4,000Nov. 1, 1925 Population in 1890 was2,679 WATER-WORKS BONDS- Population in 1880 was1,265
LONG ISLAND CITY {P. J. GLEASON, Mayor. LUCIEN KNAPP, Treas.	5s, F&A, \$35,000Aug. 1, 1903 Population in 1896 (est.)5,000 4s, M&N, \$23,000May 1, 1912
This city is in Queens County. Under the Greater New York charter, New York City, Brooklyn,	INTEREST on the school bonds is payable at the First National Bank, Mechanicville; on all other bonds at the Hanover National Bank, New York.
Long Island City and the surrounding territory will be united into one municipality.	1 ODD. 2018 . T. C
LOANS- NAME AND PURPOSE Newtown funded debt7 F & A State Principal. When Due. Outstand'g. Feb. 1, 1898-1901 \$61,500 \$61,500	MIDDLETOWN{W.K. STANSBURY, Mayor. Middletown is in Orange County. Bonds issued jointly by this city and the town of Wallkill are included in the following statement.
do (refunded) 7 F & (Feb. 1, 1908-1911) 64 000	LOANS- NAME AND PURPOSE. Rate. Puyable. When Due. Outstand'g.
do do $6 F \& A \} Feb. 1, 1913-1919 \} 112,500$	RR. bonds issued jointly by this city & town of Wallkill. 3 ¹ 2 April {Apr., '98 to 1937} \$100,000
do do 4 F & A Feb. 1, 1920 16,000 Water loop (funded) 7 M & S (Sept.1,1898-1904) 120,000	School bonds 1897
do (refunded) 6 A & O {Part eachyear.} 47,000	Sewer bonds, Mar., 1881 4 20.000
do do 5 M & $S{Sept.1,1918-1919}{$15,000 each ye'r}$ 37,500	Water bonds, 1886
do do 5 37,500 do do 1890 4 M & S Sept. 1, 1920 45,000 do	do 1888 3 ¹ 2 J & J July 1, 1918 100,000 Subject to call July 1, 1898.
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	do 1890 3 ¹ ₂ June 1, 1910 75,000 INTEREST on water 3 ¹ ₂ s due July 1, 1918, is paid at city treasury.
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	TOTAL DEBT, ETC.—The total bonded debt on Jan. 1, 1896, includ- ing bonds issued jointly with town of Walkill, was \$289,500. Sinking
Public school bonds $4l_2$ M & S 1912 220,000 do do $4l_2$ M & S 1912 122,000	tund payments are made annually towards retirement of sewer bonds. ASSESSED VALUATION.—In 1895 the assessed valuation of real estate, about ¹ / ₃ of actual value, was \$2,714,200; of personal property,
Engine house bonds, 1889. 5 J & D June 1, 1909 16,000 Funded debt bonds $4^{1}2$ A & O 1913 112,000 Station-house bonds 5 15,000 15,000	\$286,750; total, \$3,000,950; total tax rate (per \$1,000), \$36.08. POPULATION.—The population in 1890 was 11,977; in 1880 it was
Gen. improv. bonds1894 4 ¹ ₂ A & O Apr. 1, 1899 69,000 do do1894 4 ¹ ₂ M & N May 1, 1899 34,000	8,494. In 1895 (estimated) 15,000.
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	MONROE CO.—J. B. HAMILTON, Treas. County seat is Rochester.
do do 1894 412 M & S Sept. 1, 1909 50,000 do do 1894 412 M & S Sept. 1, 1914 22,000	LOANS- When Due. BOUNTY BONDS (Refunding)- Tax valuation, real., \$135,295,196 Tax valuation, real., \$135,295,196 Tax valuation, real., \$135,295,196 Tax valuation, real., \$135,295,196 Tax valuation, real., \$135,295,196
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	3s, F&A, 50,000Feb. 15, 1898 Assessment about 4-5 actual value. COURT HOUSE BONDS— Tax rate (per \$1,000)\$5:39
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	 3¹98, F&A, \$\$50,0001904-1920 Population in 1892 was200,056 (\$50,000 due yearly on Feb.1.) Population 1890 was189,586 Total debt Aug. 1,'97. \$\$50,000 Population 1880 was144,903
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	INTEREST and principal are payable at the American Exchange National Bank, New York City.
do do 1893 412 M & N March 1, 1913 115,000	MOUNT VERNON{EDWIN W. FISKE, Mayor, GIDEOND, POND, Comptr'lr.
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Mount Vernon is in Westchester County. The city received its char- ter on March 22, 1892. As we were going to press Oct 1, 1897, the city
do1889 4 ¹ ₂ M & N Nov. 1, 1899 9,500	was advertising for sale \$40,000 of 4 per cent improvement bonds. LOANSInterestPrincipalPrincipal
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	NAME AND PURPOSE.Rate.Payable.When Due.Outstand'gAssessment bonds5Various1897 to 1902\$343,932
do do '94 4 ¹ ₂ A & O Apr. 1, 1904 10,000 do do '90 4 J & D June 1, 1900 20,500	Highway bonds 4 M,S&FA {Aug. 1, 1906 & '07 } 10,000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	School bonds
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	do do 4s $\left\{\begin{array}{c} 1931 \text{ to } 1938\\ \$5,000 \text{ annually}\\ \text{on July 1.} \end{array}\right\}$ 40,000
(r) The 7 per cent survey and map bonds are registered and all held	Redemption bonds 5 J & J Jan. 1, 1899 3,000 Sewere a loan bonds a 4 J & D 5 1898 to 1907 (250,000
by savings banks. All other issues are coupon bonds. (*) The principal and interest of the revenue bonds are payable from the outstanding taxes and water rents	do do 4 J & D { \$5,000 yearly. } a10,000
PAR VALUE, -Bonds are in \$1,000 and \$500 pieces. INTEREST is payable at the Queen's County Bank of Long Island City.	do do 4 J & D June 1, 1919 a5,009 do do 4 A & O Apr. 1, 1919-21 20,000
TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Long Island City's total bonded debt and the sinking fund hold by	Tax relief bonds
Oct. 1. 97. Aug. 1 '96 Jan 1 '96 Jan 1 '96	do do 5 M & S Mch. 1, 1899 10,000 do do do
Total bonded debt\$3,849,000 \$3,683,500 \$3,691,500 \$3,033,500 Sinking fund, etc	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Net debt	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$

Net debt.... Water debt (incl. above).\$356,000

d0d0d0d0d0d0Tax relief bonds...d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0d0

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.

a5,009 20,000 11,000 25,500 50,000 10,000 30,000 25,000 30,000 50,000 60,000 1,000

00000000000

ASSESSED VALUATION in 1896 was \$15,687,693; total tax (per \$1,000), \$20-54. Assessment about 3-5 actual value POPULATION.—The population in 1890 was 10,677; in 1880 it was 4,586. The population in 1897 (estimated) was 20,000.

to be paid in proportion to the taxable property of each.					
LOANS-	-In	iterest.	Princip		
LOANS-	Rate.	Payable.	When Due.	Outstand'g.	
B'dge (Ch'mb'rs Cr'k),1881		M& BS	Sept. 15, '98-1901 \$5,000 yearly.	} *\$20,000	
		an a og	\$5,000 yearly.	5 420,000	
do do 1883	4	M&S	Sept. 15, 1902	1,000	
City Hall	4	A&O	April 1, 1898	10,000	
do	4	A & 0	Apr. 1, 1898-13	\$ 8,000	
	-		\$500 yearly.		
do1896	4	A&O	Apr. 1, 1898-15 \$500 yearly.	9.000	
	4	M & 8	\$500 yearly. Mar. 1, 1898	1,140	
Fire Department1893 do do1893	4				
	1	DI DE D	Mar. 1, 1898 Nov. 1, 1897-00 \$700 yearly.	1,200	
do do1896	44	M& N	\$700 yearly.	{ 2,800	
Glebe fund	3	Ann.	Aug. 5, 1935	25,170	
do1893	3	Aug.	July 20, 1943	1,437	
	1. 1		June 1, '98-1914	3	
Park bonds	4	J&J	\$500 yearly.	8,500	
do	34	J&J	July 1, 1915	10,000	
do1896	342	M&N	May 1, 1916	10,000	
Paving bonds1895	4	M&N	Jan. 1, '98-1905	} 13,889	
raving bonus		an or any		A contract of the second s	
do do1896	4	J & J	Jan. 1, '98-1906	\$ 15,679	
40	~		\$1,742 yearly.		
do do1896	4	J&J	Jan. 1, '98-1906	} 13,094	
		1 1 1	\$1,455 yearly.		
Sewer bonds1896	319	J&D	Dec. 1, '97-1916	} 147,537	
		Contraction of the	\$7,377 yearly.	(12,000	
Refunding bonds1897 Water bonds-	9-12	*******		12,000	
		and the set	Sept. 1, '98-1903	1	
do1895	4	M & S	\$500 yearly.	\$ 3,000	
The second second second			May 1, '98-1911	5	
do1895	4	M&N	\$500 yearly.	{ 7,000	
do1885	4	M&N	Nov. 1, 1898	2,000	
do1885	4	MAN	Nov. 1, 1899	2,000	
do	4	J & J	July 1, 1900	10,000	
do1881	4	MAS	Sept. 1, 1901	20,000	
do	4	M& S	Sept. 1, 1902	15,000	
do	4	MAS	Mar. 1, 1904	7,000	
do	4	M & N	Nov. 1, 1905	13,000	
do	4	M&S	Sept. 1, 1911	20,000	
do	4	F&A	Feb. 1, 1912	125,500	

do		4	M	di.		Sept. 1, 1912	44,000
đo		319	М	k	N	Nov. 1, '97-1923 }	50,750
do		319	M	de	8	Sept. 1, 1907	18,000
do		319	M	de.	S	Mar. 1, 1898	5,000
do	1893	310	M	Se	S	Mar. 1, 1899	5,000
do		3	M	de		Sept. 1, 1906	20,000
do		4	м	d:	N	Ma 1, '98-1916) \$750 yearly.	14,250
đo		312	M	de	8	Mar. 1, '98 1909) \$1,000 yearly.	12,000
Datund a	ratan handa 1999	91-				(1898 to 1917)	65 000

00 (\$35,000 in 1917)

* Includes New Windsor's share, which is about one-eighth.

TOTAL DEBT, ETC.-The total bonded debt on February 1, 1897, was \$777,536; floating debt, \$10,000; total debt, \$787,536 The total water debt, included in the above, was \$460,250.

WATER WORKS,-In year 1894 water rents collected amounted to \$38,975.07.

ASSESSED VALUATION in 1896 was: real estate, \$9,459,560; personal property, \$1,421,300; total, \$10,910,860; total tax rate (per \$1,000), \$24.80. Property assessed about one-half actual value. POPULATION.—The population in 1890 was 23,263; in 1880, 18,049; in 1897 (estimated), 25,000.

NEW ROCHELLE.-HENRY S. CLARK, Pres.

This village is in Westchester County.					
LOANS-	-In	terest	Principal		
NAME AND PURPOSE.				T	
Highway Improvement	5	M& N	May 1, '98 04 \$50,000		
Street improvement	342	******	{ 1901 to 1926 } 25,000		
Road bonds	5	A&O	Apr. 1, 1898 5,000		
Sewer Certificates	5	A& O	Optional 55,000		
do do	4		5 1898-1902 } 20,000		
Sewer bonds4		A & O	Opt'nal aft.'98. (Apr. 1, '08-46 195,000		
do do		A&O	1947 to 1957 55,000		
185.000 a	TITITO				

INTEREST is payable at New Rochelle and New York

TOTAL DEBT.—The total debt of the village on January 1, 1896, was \$315,000; sinking fund, \$6,000; net debt, \$309,000. ASSESSED VALUATION for 1895 is \$3,564,210; total tax (per \$1,000) \$50'48. Property is assessed at 25 per cent of its actual value. POPULATION.—The population in 1892 was 9,900; in 1890 it was \$,318; in 1880 it was 5,276; in 1870 it was 3,915. Population in 1897 about 15,000.

NEWTOWN UNION FREE SCHOOL DIST. NO. 1.-F. DE HASS SIMONSON, Clerk.

Bonded debt May 1, '97... \$53,600 | Tax rate (per M.) 1896 \$14.80 Assessed valuation, '96... 562,092 | Population 1897 (est.)......2,500 Actual valuation, 1896..2,500,000 |

NEWTOWN UNION FREE SCHOOL DIST. NO. 2 .- CHARLES H. GEORGI, President Board of Education.

This district is situated at Corona. Bonded debt Sept. 15 '97...\$44,500 | School tax (per M.) 1896.....\$1477 Assessed valuation '96....628,647 | Population 1897 (est.)......3,000

NEW UTRECHT,-New Utrecht was annexed to the eity of Brooklyn in 1894. Total debt March 1,'96 .. \$982,814 | Population in 1892 was.....9,129 Tax valuation 1894......9,782,538 | Population in 1890 was......8,854

NEW YORK CITY. { WILLIAM L. STRONG, Mayor. ASHBEL P. FITCH, Comptroller.

Under the Greater New York Charter, New York (ity, Brocklyn, Long Island City and the surrounding territory will be united into one municipality. The consolidation of New York City and New York County took place in the year 1873 and the city then assumed the county debt. In the following statement loans wholly in the sinking fund are distinguished by s. f. prefixed to the amount outstanding. Loans exempt from taxa-tion have a paragraph mark (f) added to the title of the loan. The letters **a**, **b**, **c**, **d** and e prefixed to the amount outstanding refer to the security which the loans have by reason of sinking funds, as fully explained in the foot notes to the table.

explained	d in th	e foot no	tes to t	he tab	le,	
- LO	ANS-	-		terest.		Principal.
NAME AN		POSE		M &		When Due. Outstand'g. Aug. 15, 1904 c\$200,000
do	do					Nov. 1, 1907 c341,700
do	do	Of the	his \$91.	,500 is M &	int	Nov. 1, 1907 the sinking fund Nov. 1, 1909 c442,000
do	do		12124	3 M &	Ñ	Nov. 1, 1907 c s.f.2: 4,531
do	do		.1 3	M & M &	NN	Nov. 1, 1907 e s.f.2(4,531 Nov. 1, 1910 e s.f.729,767 Nov. 1, 1910 s.f.403,200
do	do	1895 nds	3g	M&	N	Nov. 1, 1910 s . 405,200 Nov. 1, 1914 g . 270,500 Nov. 1, 197-99 s . f . 573,000 Nov. 1, 1899 250,000 On or after '93 s . f . 750,000
Assessme	ent bo do	nds	219	M &	NN	Nov 1, '97-99 s.f.573,000 Nov 1 1899 250,000
do	do		3	M&	N	Nov. 1, '99 '01s.f5, 18,000
do do	do do			M & M &	NN	
do	do		3	M&	N	do do '90 30,000
do	do	Of th	3 his \$2.2	M & 200.00	N 0 is:	Nov. 1, 1899 2,450,000 in the sinking fund.
do	do	TOPORTOI	00 0 8	T.T. CC.		1899 g.250,000
do do	do do	1895 1895	3g	M & M &	NN	1901 g.200,000 1901 g.200,000 On or after '95 s.f.742,000 do do '97 s.f.66,366 1897-1899 350,000
do	do	1895	3	M&	N	do do '97 s.f.66,366
do	do	1895	this S1	M &	N	1897-1899 350,000 in the sinking fund.
Assessme	ant fu	nd stock.	7	M &	N	NOV. 1. 1905 335.600
do	do		6	M &	N	Nov. 1, 1903 s.f.156,100
do	do		this \$3	M &	N Is	Nov. 1, 1910 900,450 in the sinking fund.
do	do		5	M &	N	Nov. 1, 1903 s.f.500
Bridge B	onds a	nd Conso	lidated	Stock	-	1000
Last Riv	er Bri do	dge 1895 1896	·· 310	M & g M &	NN	1920 s.f.64,069 1917 g g.100,000
do	do	1896	319	g M &	N	1918 g 300.000
Harlem	R.Br.	(consol. s (c.s.) 1887	(t.) 3	M &	NN	Nov. 1, 1906 c s.f.50,000 Nov. 1, 1907 c 1,250,000
	\$35	0,000 is i	n the.s'	k'g f'd	and	1 \$900,000 is tax free.
do	do	(con. st.).	. 3	Ma	Nand	Nov. 1, 1908 c1,150,000 \$850,000 is tay free
do	do	(consol. s	t.) 3			1\$850,000 is tax free. 1910-'11-'12 e s.f.166,236
do do	do do			M & M &	N	1913 c.s.f.17.175
do	do	(155th st	.). 3	M &	N	Nov. 1, 1916 cs.f. 170,000
do do	do	(Wash. B	r.) 3	M&	N	Nov. 1, 1914 s. f. 45,590
do		(Wash, B (155 st.b)		Må	N	Nov. 1, 1915 s.f.18,500 Nov. 1, 1916 s.f.370,000
0.0	do	(7thay.b)	r.) 3	M&	N	Nov. 1, 1016 s.f.1.218
do do	do	(3d av. b (3d av. b	T.) 3	Ma	N	Nov. 1, 1914 s. f.70,000 Nov. 1, 1915 s. f.71,038
do	do	1896	3 3	M & M & M & M & M & M &	N	1915 s.f 15,000
do do	do do	1896 (1st av. b	r.) 3	g M & M &		1916 g.650,000 1920 s.f.30,000
do	do	(con. st.)	1 240	Md	N	Nov. 1, 1910 c 178,300
do do		(consol.s		M &		Nov. 1, 1909 c s.f.385,100 1910 c s.f.14,500
do	do	(for land) 3	M&	N	1916 c s f 183,509
do do		ip canal)		Må	NN	1910 c s.f.14,500 1916 c s f 183,509 1914 c s f 396,642 Nov. 1, 1914 s.f.267,000
do	do		2	Ma	N	NOV. 1, 1910 8,1.27,000
do do	do do	1895 1895	. 3	加龙	NN	1915 ».f.56,884 1916 ».f.77.388
do	do	1895	3g	M&	N	1920 g.854,181
do do	do	1895-'9 (145th st		M & M &	NN	1920 s.f.518,480 1918 s.t.1,500
do	do	*******	3121	5. M &	NN	1918 g.400,000
do Pelham		(Overbro Bridge	ok) 3	M&	NNN	1919 s.f.5,000 1911 s.f.1,000
N.Y. &	H. RR	.(Brook a	iv.) 3	M & M & M & M &	N	1911 s.f.1,000 1921 s.f.5,000
N.Y.ai	id Bro	ok. Bridg	e. 6 this \$1	M& 1 252 (N 000 1	Nov. 1, 1905 1,500,000 is in the sinking fund.
do		do	5	Q-	F	May 1, 1926 500,000 er Nov. 1, 1900 May 1, 1926 c921,900
do		consol. st	to call	on or	F	May 1, 1926 c921,900
a.						
do		1	\$421,90	M &	ig in	1903-1928 c s.f.300,000 1903-1928 c s.f.450,000 1905-1928 c s.f.450,000 1905-1928 c s.f.416,666 Nov. 1, 1922 c s.f.330,000 1923 c s.f.100,000 1925 s.f.120,000
do			4	Må	N	1903-1928 c s.f.450,000 1905-1928 c s.f.416,666 Nov. 1, 1922 c s.f.330,000 1923 c s.f 100,000
do do		(cons. st)	KI S	MA	ZN	1905-1928 c s.1.416,666 Nov. 1, 1922 c s.f.330,000
do			3	M&	N	1923 cs.f 100,000
do do		1896	1 3	M & M &	N	1925 s.f.120,000 1926 30,000
Central F	ark fu	ind stock.	0	Q-	F	July 1, 1898 a275,000
do		do	of this f	Q- 841.50	0 is	July 1, 1898 a399,300 in sinking fund.
City imp	prover	nent sto	CK	0.00		
City imp do do	(all in	do 189	11). D &	MA	NN	1916 s.f.13.616 1916 g.778,772
Issue of	$1872 \\ 1879$	-73	7	MA	N	Dec. 23, 1901 200,000 Sept. 3, 1902 465,000 July 1, 1903 446,000 Dec. 23, 1901 1,638,000 is in the sinking fund.
do	1873		7	Má	N	Sept. 3, 1902 465,000 July 1, 1903 446,000 Dec, 23, 1901 1,638,000
do	1871	-12	of this s	M &	.500	Dec. 23, 1901 1,638,000 tis in the sinking fund.
do	(cons	sol. stock). 6 0	JA	J	Jan. 1, 1902 862,000
do	(part	consol.).	6	Má	N	Sept. 3, 1902 s.f.685,000
ao	1873	-14	of this s	8704.0	00 1	s in the sinking fund.
do	1875	-76	6	M	N	July 1, 1904 225,000
do	1877	-80	n this :	M &	N	July 1, 1904 s.f.336,000
1111	ated S	tock-Cit	y	T	m	Tula 1 1001 (050 500
Consolid	10.	*********	6 g	J de	N	Nov. 1, 1897 200,000
Consolida do go	19			160 0	oo is	in the sinking fund
Consolid: do go do "G			of this a	1.001		s in the sluxing rand.
Consolid: do go do "G do No.	." 2, go	Id	of this a 5 g	Må	N.	Nov. 1, 1928 b 6,900,000 and after Nov. 1, 1908.
Consolida do go do "G do No. do No.	." 2, go and M	Id6 I''	0f this 8 5 g 	M & to call 5 M &	on a N	Nov. 1, 1928 b 6,900,000 and after Nov. 1, 1908. Nov. 1, 1899 c s.f.689,735
Consolidi do go do "G do No. do No. do Vo.	2, go and M	ldS	0f this 8 5 g 4 & 5 4 & 5 	M & to call M & M &	N ON N N	Mine sinal final final Nov. 1, 1928 b 6,900,000 and after Nov. 1, 1908. Nov. 1, 1899 c s.f.689,735 Nov. 1, 1910 b2,800,000 1922 7,000,000
Consolida do go do "G do No. do No. do 189 County	2, go and M 2. 96-97. 7, gold	Id6 I''	01 this 8 5 g ubject 4 & 5 	M & to call M & M & g M & g M &	N ON NNN J	Mov. 1, 1928 b 6,500,000 and after Nov. 1, 1908. Nov. 1, 1899 c s. 6889,735 Nov. 1, 1891 b 2,800,000 1922 7,000,000 July 1, 1901 8,885,500
Consolida do go do "G do No. do No. do No. do No. do No. do 189 County Depresa	2, go and M 2 96-97. , gold slon F	ld	01 this 8 5 g iubject 4 & 2 	M & to call M & g M & g M & M &	N NNNN JNN	Mr. 118 Sinking 1001. Nov. 1, 1928 b 6,500,000 and after Nov. 1, 1908. Nov. 1, 1899 c s. 6689,735 Nov. 1, 1910 b2,860,000 1922 7,000,000 July 1, 1901 8,85,500 Nov. 1, 1907 s.f.389,425 1900 85000
Consolid do go do "G do No. do No. do No. do 184 County Depres do do	2, go and M 2 96-97. , gold slon F	IdS I"S IR. track do do)f this § 5 g inbject 4 & 5 4 & 5 3 6 g s 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 3 5 g 5 g 5 g 5 g 5 g 5 g 5 g 4 & 5 4 & 5 5 g 4 & 5 5 g 4 & 5 5 g 4 & 5 5 g 5 g	M & to call M & g M & g M & J & M & M & M &	NUNNNNNNN	in the sinking func. Nov. 1, 1928 b 6,900,000 and after Nov. 1, 1908. Nov. 1, 1899 e s.689,735 Nov. 1, 1890 e s.689,735 Nov. 1, 1910 b2,800,000 1922 7,000,000 July 1, 1901 8,885,500 Nov. 1, 1907 s.f.389,425 1900 8,500 05,000 1911 c.g.300,000
Consolida do go do "G do No. do "L do No. do 184 County Depres. do Impt. C	2, go and M 2 96-97. , gold slon F	IdS I''S I''S I''S I''S do Jarden do Jarden	1 this \$5 g ubject4 & 5 4 & 5 4 & 5 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4 3 4	M & to call M & M & M & M & M & M & M & M & M & M &	NUNNNNNNNNN	b is in the sinking fund. Jan. 1, 1902 862,000 Sept. 3, 1902 s.f. 685,000 July 1, 1903 864,000 s in the sinking fund. July 1, 1904 225,000 s in the sinking fund. July 1, 1904 4,252,500 Nov. 1, 1897 200,000 s in the sinking fund. Nov. 1, 1928 b 6,300,000 after Nov. 1, 1928 b 6,300,000 in the sinking fund. Nov. 1, 1910 b2,800,000 1922 7,000,000 July 1, 1901 8,485,500 Nov. 1, 1907 s.f.389,425 1900 85,000 1911 c.g.300,000 Nov. 1, 1912 442,000 Nov. 1, 1912 s.f.88,000

do 1895. 3 g M & N

do

1912

g.70,000

LOANS- NAME AND PURPOSE. P. Ot. Payable. When Due, Outstand'g.	LOANS- NAME AND PURPOSE. Dock bonds-(Con.)5 M & N Nov. 1, 1909 e\$500,000 Of this \$300,000 is in the sinking fund, do5 M & N Nov. 1, 1908 541,200 Of this \$372,000 is in sinking fund and \$225,000 payable from "e."
Consolidated Stock City-(Con.) New parks, etc.,¶. 2 ¹ 2 M & N Nov. 1, 1929 e\$9,823,100 Subject to call on or after Nov. 1, 1909.	Dock bonds-(Con.) 5 M & N Nov. 1, 1909 c\$500,000 Of this \$300,000 is in the sinking fund, 0
\$465,100 being in the sinking fund. Repaying	do 5 M & N Nov. 1, 1908 541,200 Of this \$372,000 is in sinking fund and \$225,000 payable from "e." 60 5 M & N 1906 to 1911 s.f.\$1,449,800 Of this \$711,000 is payable from "e." 5 M & N 1906 to 1911 s.f.\$1,449,800
do	do
do	do 3^{1}_{2} g M & N 1926 1.000.000
do	do 3 M & N Nov. 1, 1914 e625,000 Of this \$270,000 is in the sinking fund and \$355,000 tax exempt. Dock bonds 3 M & N 1916-1918 e\$2,000,000 Of this \$500,000 is in the sinking fund.
do	Of this \$500,000 is in the sinking fund. Dock bonds
a0	do
do 2 ¹ 2 M & N Nov. 1, 1909 c.s.f.895,000 Am. Museum Nat. Hist'y.2 ¹ 63 M & N Nov. 1, 1915 c.s.f.890,000 do do do do s.f.890,000 do do 3 M & N Nov. 1, 1915 c.s.f.890,000 do c.s.f.65,000 do do 3 M & N 1920 c.s.f.65,000 do do 3 M & N Nov. 1, 1920 s.f.255,103	do
do do '95-6 3 M & N 1920 s.1. 49,000 do do 1895 3 g M & N 1920 g.475.000	do
Corlears Hook Park. 1894 $3^{1}2g$ M & N 1914 1,370,421 do do 1895 3 σ M & N 1914 σ 124 500	do 312g 1927 g.4,000,000 do
do do 1895 3 g M & N 1914 g,170,4520 do do 1895 3 g M & N 1914 g,124,500 do do 1895 3 g M & N 1912 s.f.2,000 do do 1895 3 M & N 1913 s.f.45,500 College of N.Y.City, 1895 3 g M & N 1914 s.f.47,000	Museum Art, etc Var. M & N May 1, 1903 s.1.958,000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	do bonds \[\[\] \[\] M & N Nov. 1. 1897 c958.000
do	do honds $3 \text{ M} \& \text{Nov 1} 1908 \text{ c449 806}$
do do1895 3 g M & N 1914-1915 s.1.150,000 do Hydrant.'95 to '97 3 g M & N 1925 g.125,000	do bonds 3 M & N Nov. 1, 1911 c2,234,078
Gansevoort Market 3 M & N 1907 to 1909 cs.f.503;715 Kingsbridge road, 1896 3 M & N 1919 s.f.2,000 Metropolitan Museum2 ¹³ &M & N 1905 to 1913 cs.f.862,000	do bonds 3 M & N Nov. 1, 1911 c2,234,078 do bonds 0 fthis \$1,336,872 is in the sinking fund. do bonds 55 3 M & N Nov. 1, 1911 c54,560 do bonds 55 2 M & N Nov. 1, 1916 s.f.1,576,288 2 ¹ 2 M & N Nov. 1, 1897-1908 c s.f.122,037
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	do bonds 3 g M & N 1914 g.809,014
Morningside park	do bonds $3^{1}2g$ M & N 1916 s.f.77,622 Of this \$42,000 is tax exempt.
do do 1895 3 g M & N 1924 g.1,584,371 Public Park 12th Ward. 3 M & N 1917 s.f.79,848	do sanit. impr. 3 M & N Nov. 1. 1914 42,000 do
Mulberry Bend Pk., 1895 3 g M & N 1920 g:140,000 do do 1845 3 g M & N 1920 g:100,000 do do 1845 3 g M & N 1924 g:1,584,371 Public Park 12th Ward. 3 M & N 1921 s.f.79,848 do do a.f.79,848 do do 3 M & N Nov. 1, 1919 s.f.690,000 do do 3 M & N Nov. 1, 1912 s.f.1690,000 do do 3 M & N Nov. 1, 1912 s.f.690,000 do do 3 M & N Nov. 1, 1912 s.f.1690,000 do do 3 M & N Nov. 1, 1912 s.f.1000 do do 3 M & N Nov. 1, 1912 s.f.000 do do 3 M & N Nov. 1, 1912 s.f.000 do do 3 M & N Nov. 1, 1912 s.f.000 do <td< td=""><td>Of this \$960 is in the sinking fund. dc</td></td<>	Of this \$960 is in the sinking fund. dc
do do	Soldiers' Bounty Fund: No. 3 of 1865
do do 1896 3 ¹ ₂ gM & N 1917 g.123,000 do do 3 M & N 1921 s.f525	Water Stock and Bonds—Add'lCroton Water Stock 4M & N1899c s.f. 2,230,000
do do 3 M & N 1920 s.f.9,683 do do 3 M & N 1923 s.f.1.271	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Fort Washington Park 3 ¹ 2g M & N 1918 g.867,310 Street & P'k Opening F'd. 3 ¹ 2g M & N 1918 g.949,037 Paving bonds	do do 3 M & N Nov. 1, 1904 s.f.200,000 do do 3 M & N Nov. 1, 1905 s.f.27,000 do do 3 M & N 1905 s.f.245,000
Expense b'ds, Health Dept. 3 M & N 1919 s.f.28,310 Pub. Park St. Nicholas Av. 3 M & N Nov. 1, 1911 s.f.48,074 do do 1896 3 M & N 1914 & 1921 s.f.19,000	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
Fort Washington Park 3 ¹ 2g M & N 1918 g.867/310 Street & P'k Opening F'd. 3 ¹ 2g M & N 1918 g.949,037 Paving bonds	Additional new croton acureduct stock
do do1895 3 M & N 1912 s.f.3,300	do do
do do 1895 3 M & N 1916 s.f.15,000 do do 1895 3 g M & N 1920 g.199,000 New Build'g, Dept. Cont'n 3 M & N 1921 s.f.50,000	Subject to call on and after Oct. 1, 1913. do do
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Subject to call on and after Oct. 1, 1913. \$45,000 being in the sinking fund. do do
do Hospital	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
do do 3 ¹ 2 M & N 1918 g.389,432	do do
uo uo1655 5 m a n 1920 2.800.900	do do
Riker's Island	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
do do	uo uo 1897 og M & N NOV. 1, 19128.1.1.383.000
Rutgers Slip park. 1893. 3 M&N Nov. 1, 1911 c s.f. 20,000 Sedgwick & Ogden Aves. 3 M & N Nov. 1, 1916 s.f. 69,388 do do 3g, M & N 1920 g.73,000	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$
$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Croton water main stock 7 M & N Nov. 1, 1900 2,228,000 Of this \$44,000 is in the sinking fund. 0 0 1,256,000 do do 6 M & N Nov. 1, 1900 1,256,000
do do '96 3 ¹ / ₂ gM & N 1912 g.50,000 do do '96 3 ¹ / ₂ gM & N 1912 g.83,000 do do	Of this \$972,000 is in the sinking fund. do do 5 M & N Nov. 1, 1900 s.f.248,000
do do .1895 3 g M & N 1915 s.f.16,778 do do .1895 3 g M & N 1920 g.640.000	do do 5 M & N Nov. 1, 1906 1,449,000 Of this \$1,276,000 is in the sinking fund. do do 4 M & N Nov. 1, 1906 s.f.15,000 Water main stock
uo uo 1896 3 M & N 1915 s.f.20,000 Ward's Island (purchase) 3 M & N 1913 c672,409 do do (purchase) 3 M & N 1902 cs f 120,000	do do 3g. M & N 1914 g.250,000
do do 3 M& N Nov. 1, 1902 s.f.262,500	do do
do do	do do 3 M & N 1912 ds.f.35,000 ANNEXED TERRITORY BONDS,
Criminal Court House. ¶ 3 M & N 1900-1908c s.f.1,146,000 do do 3 M & N 1904-1908 s.f.674,000	Town of Morrisania— Central Av. construction 7 Ann'ly { \$1,000 yearly. } \$18,500
do do 219 M& N 1900 1908 cs.f.35,000 N.Y.C'nty Court H'sest'k 5 M & N Nov. 1, 1898 334,500 of this \$234,500 is in the sinking fund.	Central Av. construction 7 semi-an \$ 1916-1980 \$1.000 yearly. \$ 64,000
do 4 M & N 1896 & 1898 s.f.9,500 Court H'se, Sup'me C't'96 3 M & N 1919 s.f.7,000 Police and Dist. courts 3 M & N 1911 & 1912 c s.f.150,000 do do 3 M & N 1911 & 512 c s.f.150,000	St. Ann's Av. construct'n 7 M & S { 1898 to 1910 \$1,000 yearly. } 13,000 Town of West Farms— (Ap'ly & 1898 to 2147)
do do 3 M & N 1913 c s.f 39,188 do do 3 M & N 1916 c s.f 54,549 do do 3 M & N Nov. 1, 1916 s.f. 54,549	Central Av. construction 7 { An'ly & 1898 to 2147 } 249,000 These bonds mature \$1,000 yearly, except in the years 1916 and
do do 3 ¹ 29 M & N 1916 1 9,000 Dock bonds 7 M & N 1901-1904 1.598.800	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 bonds is paid annually, on the remainder semi-annually.
Of this \$321,200 is in the sinking fund.	Town of West Farms— So. Boulevard constrition. 7 M & S { \$10,000 yearly. } \$118,500
do 6 M & N 1902 to 1906 s.f.1,376,000	2 \$10,000 yearly. } 110,000

52

NEW YORK-CITIES AND TOWNS.

r

\$16.000

Village of Williamsbridge	Highway imp Sewers	\$110,000 175,000	\$285,000
Town of Westchester	Refunding Improvement School district	\$5,000 245,000 82,000	(AQ.)
			\$332,000

October, 1897.

Village of Wakefield, highway improvements...... Town of Eastchester, school district bonds.....

These bonds are a *first* lien on "sinking fund redemption No. I." These bonds are a *second* lien on "sinking fund redemption No. I." These bonds and stocks are secured by special fund derived from tation and from "sinking fund redemption No. I." These water bonds are payable from "sinking fund redemption No. II. Payable from sink. f. red. No. I under law authorizing their issue. ta d Th

PAR VALUE OF BONDS.—The denominations of the bonds and stock of the city 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 office of City Chamber-lain; interest on the gold coupon bonds of 1901 and 1902 is payable also at Messrs. Rothschilds in London.

TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined statement shows New York's total municipal debt and the sinking fund held by the city against the same on the dates indicated.

Sept. 1, 1897.	Jan. 1,1897.	Jan. 1, 1896.
Total funded debt\$210,537,799	\$195,907,690	\$185,588,597
Sinking fund	77,630,491	75,703,087
Net funded debt\$128,662,902	\$118,277,198	\$109,885,510
Revenue bonds *26,226,578	2,433,326	2,564,510
Total net debt \$154.889.480	\$120,710,525	\$112,450,020

*The revenue bonds reach the maximum figure at this time of the year, and during the next few months will be reduced to their normal amount out of the tax collections now being made. The annexed table shows the city's net debt as it was on the first day of January of each of the following years:

1897	0,710,525 []	1891	\$98,064,418	1885	\$93,648,100
1896 115	2,450,020 1	1890	98,663,072	1881	106,066,240
1895 103	5,777,854 1	1889	91,313,135	1876	116,773,721
1894 101	1,428,481	1888	93,300,581	1871	73,373,552
1893 98	3,995,651 1	1887	90,395,634	1866	35,973,597
1892 97	7,550,036 1	1886	93,031,951	1862	20,087,310

SINKING FUNDS, --The total sinking fund assets on September 1. 1897, were \$91, 574, 597. Of this amount \$11,949,435 was held in a special sinking fund (sinking fund redemption No. II.) for account of certain water bonds and \$69,925,462 (sinking fund redemption No. I.) was held for certain other sinking fund issues. The character of the assets of the two sinking funds here referred to is evident from the following: following:

Redemption I.	Redemption II.	Total.
N.Y. City bonds (par value).\$69,925,462 Cash	\$11,949,435 156,940	\$81,874,897 2,382,919
Grand and Address of the state		

\$67,699,483 811.792.495 879.491.978The totals of the various issues having a lien on these sinking funds, and the order of their lien, are shown in the following; the letter pre-tixed in each case being the same as that used in the table of bonds above to designate the issues having such lien.

For further information touching the sinking funds, the reader is referred to the above detailed statement of the citys' debt, in which are indicated both the principal holdings of the sinking fund and the saveral issues held by the public to which the sinking fund applies.

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

LUTE THE	o neen wa romowa :			
Years.	Real Estate.	Personal Estate.	Total Assessed Ra Valuation. per	\$1,000.
1897	\$1,787,186,791	\$381,449,065	\$2,168,635,856	\$21.00
1896	. 1,731,509,143	374,975,762	2,106,484,905	21.40
1895	. 1,646,028,655	370,919,007	2,016,947,662	19.10
1894	. 1,613,057,735	390,274,302	2,003,332,037	17.90
1893	1,562,582,393	370,936,136	1,933,518,529	18.20
1892	. 1,504,904,603	323,359,672	1,828,264,275	18.50
1891		321,609,518	1,785,857,338	19.00
1890		298,688,383	1,696,978,390	19.70
1889	. 1,331,578,291	272,260,822	1,603,839,113	19-50
1888		250,623,552	1,553,442,431	22.20
1887	1.254 491 849	253 148 814	1.507 640 663	21.60

EXPENDITURES.—Annexed is a statement of expenditures. 1896. 1895.

For State taxes	\$6,439,550	\$3,554,319
For Expenses of the City Government-	4 - 1 - 5 - 1 - 5 - 5	44,000
Interest on the city debt	5,340,549	5,037,460
Redemption of the city debt	2,979,020	2,001,143
The Common Council	87,386	88,197
The Mayoralty	24,613	26,622
Finance Department	311,037	312,678
Law Department	201,403	228,108
Bureau of Public Administrator	13 517	
Department of Public Works	3,208,358	2,845,773
Department of Public Parks	1,208,967	1,148,020
Dept of Street Imp'ts 23d and 24th wards	629,048	421,737
*Department of Public Char. and Cor	261,586)	221,101
Department of Public Charities	1,237 909	2,455,713
Department of Correction		2/200/110
Health Department	391,961)	447,482
Pollee Department	511,955	
Police Department.	5,955,912	5,883,284
Department of Street Cleaning	2,845,220	2,467,473
Fire Department.	2,314,480	2,144,245
Department of Buildings	261,895	192,856
Board of Education	5,522,625	4,760,509
College of the City of New York	149,904	150,440
Normal College	150,588	139,729
Department of Taxes and Assessments	156,770	145,595
The Judiciary	1,738,744	1,547,917
Printing, Stationery and Blank Books	206,798	265,861
Municipal Service Examining Boards	27,282	24,527
The Coroners	54,600	53,282
The Sheriff	135,667	130,613
The Register.	114,277	130,235
The Commissioners of Accounts.	64,415	63,282
Bureau of Elections	442,370	656,778

Total	\$45,298,448 \$39,504,117
\$6,402,009 for State taxes. For 3 \$48,229,555. POPULATION —Estimated by	stinet departments. amount to \$46,493,571, including 1897 the appropriations amount to Health Department, August 28, population was 1,801,739; in 1890
NIAGARA FALLS This city is in Niagara County. A LOANS- When Due. ScHool BONDS- 5,4 ¹ a & 4s, \$81,5001897-1922 4s, 24,0001923-1927 SEWER BONDS- 5 & 4s, \$624,0001901-1914 4s, \$624,0001917 WATER BONDS- Various, \$207,0001897-1916 Miscell. BONDS- CERTS. OF INDERT 5s,\$52,3681897-1904 Interest payable in New York.	(A. SCHOELLKOPF, Mayor. (S. F. ARKUSH, Clerk. All bonds are tax exempt Total debt Feb. 16, 1897\$982,868 Water debt (included) 207,000 City has no sinking fund. Tax valuation, real\$10,087,245 Tax valuation, personal 734,000 Total valuation 189610,821,245 Assessment about 'a real value. Total tax (per \$1,000) \$21:28 Population in 1890 was 5,502 Population in 1897 (est.)17,000
NO. HEMPSTEAD.	-SAMUEL HOOPER, Clerk.
This town is in Queens County.	
LOANS- When Due.	Bonded debt July 31,'97. \$214,000

EXPENDITURES .- (Concluded.)-

Judgments..... Asylums, reformatories, &c..... Miscellaneous

N. TONAWANDA.-{S. R. VANDERVOORT, Mayor.

NORTH TONAWANDA SCHOOL DISTRICT NO. 1.-A portion of the city's territory had a bonded debt on Aug. 1, 1897, of \$61,000.

OGDENSBURG.— {DENNIS B. LUCEY, Mayor. R. J. DONAHUE, Treasurer. This city is in St. Lawrence County. As we were going to press, Oct. 1, 1897, the city was advertising for sale \$41,750 of 4 per cent water-works bonds.

OLEAN.-{N. V. V. FRANCHOT, Mayor. GEORGE M. MAYER, Clerk.

Olean is in Cattaraugus County and was incorporated as a city Apri 25, 1893, succeeding the village of Olean.

ONEONTA UNION FREE SCHOOL DISTRICT NO. 5.—ALVA SEYBOLT, Secretary Board of Education.

LOANS— When Duc. 4s, Jan., \$10,000......1899-1906 (\$500 yearly to 1903 and \$2,000 yearly 1904 to 1906.) 4s, Jan., \$9,000......1907-1912 (\$2,000 annually.)

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1895. \$124,932 1,314,654 740,639

,245 ue. 1.28 ,502 ,320 rk.

1896 \$118,697 1,302,317 889,028

This city is in Niagara County.

54	STATE AND CITY	SUPPLEMENT.	[Vol. LXV
ONONDAGA CO County seat is Syracuse.	-N. GRUMBACH, Treas.	and the second s	IOHN B. CARLEY, Mayor. FEO. M. WELLS, Village Clerk.
LOANS- When Due. VOLUNTEER BONDS (refunded)-	Total debt Aug. 1, 1897. \$70,000 Tax valuation, real97,922,151 Tax valuation, person'l. 6,356,861	SEWER BONDS-	Total debt Feb. 1, 1897 \$85,000
4s, M&S, \$25,000Mar. 1, 1898 4s, M&S, 25,000Mar. 1, 1899 4s, M&S, 20,000Mch. 1, 1900 Interest is payable at Syracuse.	Tax valuation, person 1. 0, 30, 501 Total valuation 1896.104,279,012 Population in 1892 was 91,944 Population in 1890 was 146,247 Population in 1880 was 117,893	4s, F&A, \$50,000Aug. 1, 1911 4s, F&A, 35,000Aug. 1, 1911 Interest payable at National Bank, Port Jervis, N. Y.	Assessment about ¹ 3 actual value. Total tax (per \$1,000)\$51'48
OSWEGOA. H. FA	ILING, City Chamberlain.		ID UNION FREE RICT NO. 6.—Geo. W.
As we were going to press, Octobe \$15,000 3 ¹ ₂ per cent bonds.	er 1, Oswego was advertis ng for sale	HUBBARD, President	Board of Education.
LOANS— When Due. CITY BONDS— 4s, A&O, \$11,736 801898-1905	3 ¹ ₂ s, A&O, \$12,0001898 3 ¹ ₂ s, A&O, \$480,0001899–1918	This district is located in the tow LOANS- When Due. 58,, \$12,000,, 1897 to 1900	n of Northfield. Bonded debt Sept. 1, '97 \$5,000 Assessed valuation, '96 1,731,000
(\$1,442 10 annually.) 7s, J&J, \$20,000	(\$8,000 due yearly.) n. Exch. Nat. Bank of New York.	(\$3,000 annually on Nov. 1.)	Assessment about ¹ ₂ actual value. Tax rate (per \$1,000) '96\$5-19 Population 1897 (est.)4,800
TOTAL DEBT, ETC.—The tot \$665,000. The interest and princi met by the tax levy of Oswego Cou	cal bonded debt July 1, 1897, was ipal of railroad bonds when due are inty.		ge is in the town of same name in St.
VALUATION in 1896 of real e property, \$803,110; total, \$9,633,33 Real estate is assessed at the actua	state was \$8,830,220; of personal 30; tax rate (per \$1,000) \$11.2219. d value."	Lawrence County. LOANS— When Due. WATER BONDS—	Valuation, Etc Total debt (last returns). \$69,500
POPIII ATION-The population	n in 1892 was 21,996 : in 1890 was n 1870 it was 20,910; in 1896, (est.)	4s, A&O, \$26,000Apr. 1, 1898 (\$2,000 due yearly) to April 1910 4s, A&O, \$7,5001898-1912 (\$500 due yearly.)	Valuation, real
OSWEGO COUNT County seats are Oswego and Pul	Y.—THOMAS MOORE, Treas.	DRAINAGE BONDS- 4s, F&A, \$25,000Aug. 1, 1906	Population in 1880 was2,762
	Total debt Mar. 1, 1896. \$140,000 Valuation, real23,895,156	New York City; on the others in P	otsdam.
(\$4,000 due yearly on Mch. 1). FUNDING FLOATING DEBT- 3 ¹ 28, M&S, \$80,0001898-1905	Valuation, personal1,500,470 Total valuation 189625,395,626 Total tax (per \$1,000)13:34 Population in 1892 was70,970	berlain.	-Alonzo H. Vail, Cham-
(\$10,000 due yearly).	Population in 1890 was71,883 Population in 1880 was77,911	This city is the county seat of Du LOANS— ——Inter NAME AND PURPOSE. Rate. Pe	est Principal
INTEREST on the funding bond		Water bonds 7 M	& N { May 1, 1898-1913 } \$410,000
LOANS- When Due. PENN, & SODUS BAY RR	Tax valuation, real\$1,252,289 Tax valuation, personal 175,675	do 4 do 312 Falkill Imp't bonds	67,000 98,000 & A { Aug. 1,1909-1910 } 58,000
7s, M & S, \$60,000Aug. 31 1901 Interest is payable in N. Y. City. Total debt (last returns)\$60,000 Siphing fund	Assessment same as actual value. Total tax (per \$1,000) '95 \$9.22	Deficiencies	& A { Aug. 1, 1909-1910 } part each year. } 58,000 I & N May 1, 1914 83,000 I & N { May 1, 1898-1908 } part each year. } 110,000
Sinking fund	Population in 1890 was 3,651 Population 1894 (est.) 3,725	00'/ F	& A Feb. 1, 1902 273,000
OYSTEB BAY _SA	MUEL J. UNDERHILL, Sup-	Sewer bonds 6 M do 4 H	I & S Mch. 1, 1898 10,000 F & A Feb. 1, 1902 15,000
ervisor. This town is in Queens County.	The second secon	do 4 H do 4 H	P & A Feb. 1, 1903 6,000 P & A Aug. 1, 1903 20,000 P & A Aug. 1, 1904 20,000 P & A Aug. 1, 1904 10,000
LOANS— When Due. 4s,, \$100,000June 1, 1927 Bonded debt June 1,'97 \$76,000	Total val. '97 (about)14,163,733 Popu ation 1890	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	[*] & A Feb. 1, 1905 10,000 94,000
Assessed valuat'n, real.12,614,440 PATCHOGUE.—A. I	a. Clarrent Schenet and driver A	do 31 ₂ .	(Feb. 1, 1906) 20,000
This village is in Suffolk County. LOANS— When Due.	Bonded debt, July 1, '97. \$20,000	do 3 .	General Aug. Feb. 1, 1907 Aug. 1, 1907 10,000 19,000
4s,, \$20,0001900 to 1909 (\$2,000 annually.)	Assessed valuation, 961,500,000 Assessment about 3 actual value. Population 1897 (est.)2,600	High school bonds 5 J Bounties	
PEEKSKILLL. F.		$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
This village is in Westchester Cou LOANS— When Due. WATER BONDS—	Total debt \$205,500 Sinking fund 24,000	00	a & S 1906 20,000
7s,, \$150,000	Net debt Aug. 1, 1897 181,500 Tax valuation 18973,500,000 Total tax (per \$1,000) \$22.50	and a shifted to seal in the state	$ \begin{array}{cccccc} f \& & S & 1907 & 20,000 \\ f \& & S & 1908 & 15,000 \\ f \& & S & 1909 & 16,000 \\ 1910 & 16,000 \end{array} $
Floating debt 14,000	Population in 1890 was. 9,676		(1910) 16,000 ill National Bank, Poughkeepsie. JDS, ETC.—The subjoined statement pal debt, the sinking fund held by the
PHILMONTJOHN 1 This village is in Columbus Cour	nty.	ity against the same, and the wate	r debt, on the following dates:
LOANS- When Due. WATER BONDS- 4s,, \$40,000	Bonded debt Oct 10, '97 \$51,000 Assessed valuation, '97 1,035,000 Assessed valuation, '96 617,375 Bonylotion 1807 (oct)	Sinking runds	
4s, F&A, \$11,00)1902 to 1923 (\$500 annually.)	Population 1897 (est.)2,500 Population 18901,818	Net debt Water debt, included above Floating debt	\$1,714,000 575,000 \$85,000 \$560,000 None
PLATTSBURGA.	A DESCRIPTION OF A DESC	\$200,000.	wns public buildings valued at about e city's assessed valuation and tax
LOANS- When Due. RENEWAL BONDS - 4s,, \$9,0001896 to 1905	WATER BONDS- 4s, J&J, \$30,000July 1, 1898 4s, J&J, 37,000July 1, 1899	rate have been as follows, real e thirds of cash value:	sonal Iota' A sessed Rate of Tax
SCHOOL BONDS¶- 4s, A&O, \$3,000Oct. 1, 1899	The state of the second of the second second	Years Real Estate. Product 1896\$10,874,500 \$1,8 1895 10,799,170 1,8	$\begin{array}{llllllllllllllllllllllllllllllllllll$
Subject to call at any time. TExempt from taxation. TOTAL DEBT, ETC — The tot	al honded debt (last raturns) was	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
water works, the revenue from which	al bonded debt (last returns) was water debt. The village owns its ch amounts to about \$18,000 yearly.		lation was 23,196; in 1890 it was
of personal property, \$192,850; \$1,000), \$18'79. POPUL ATION-The population	1896 of real estate was \$1,150,695, total, \$1,343,545; tax rate (per in 1892 was 10,022; in 1890 it was	QUEENS COCHAS County seat is Long Island City.	5. L. PHIPPS, Treasurer. As we were going to press October Ig for sale \$340,000 of 4 per cent
7,010; in 1880 it was 5,245; in 187	70 it was 5,139.	road bonds.	OTHER BONDS-
RAILROAD AID BONDS-	Total valuation 1895\$400,025 Assessment same as actual value	FLUSHING HIGHWAY— 4s, semi-an., \$45,000 (gold) 1902 GOLD BONDS -	4s, J&J, \$150,000
4s, J&J, \$44,000Jan. 1, 1897 (Part due yearly) to Jan. 1, 1911 Total debt (last returns)\$47,000	Population in 1892 was1,118 Population in 1890 was1,156	4s, semi-an., \$110,000. 4g, J&J, \$151,000gJuly 1, 1916 ROAD BONDS—	Total debt July 1896. \$951,000 Equal. valuation, real. 72,658,754 Equal. valuation, pers ¹ 2,350,350 Total equal. valuation
OPTIONAL,—All of the above be INTEREST is payable at the Che	Population in 1880 was1,302 onds are subject to call.	4g, J&J, \$400,000May 1, 1922 4s, M&N, 275,000 g., Nov. 1, 1916 4s, A&O, 618,000Apr. 1, 1917	1896
Encor to pay able at and One	and the balls, Norwich, N. Y.	48, A&O, 135,000Oct. 1, 1917	Population in 1880 was 90,574

NEW YORK-CITIES AND TOWNS.

This city, formerly the vinage of Greenbush, was incorporated May, 7 1897, and is in Renselaer County. BROADWAY BONDS— Pass, J&D, \$19,000June 1, 1905 is, Sept. 11, \$5,000.Sept. 11, 1901 is, Sept. 11, \$5,000.Sept. 11, 1901 is, Oct. 20, 2,000.Oct. 20, 1901 Total debt Aug. 1, 18973266.000 is, Oct. 20, 30,000.Oct. 20, 1901 Total debt Aug. 1, 18973266.000 is, A&O, 30,000.Oct. 11, 1911 is, A&O, 30,000.Oct. 11, 1911 is, Dec. 15, 72,000.Dec. 15, 1911 Ist, A&O, 30,000.Oct. 11, 1912 is, Date, Abor, 30,000.oct. 11, 1912 is, Dec. 15, 72,000.Dec. 15, 1911 Ist, A&O, 30,000.Oct. 11, 1912 ist, Dec. 15, 72,000.Dec. 15, 1911 Ista Bank, Albany ; on all other bonds is payrable at the Albany County Bank.	LOA NAME AND *†Water w ido tdo do 0 * \$5,000 INTERE Ioan (white Co. of New TOTAL ment shov t various
RENSSELAER COJOHN DON, Treasurer.	Bonded de Water deb
LOANS- When Due. WAR BONDS (renewal)- COURT-HOUSE BONDS (reg.)- 4s, F&A, \$13,000Feb. 1, 1903 3 ¹ 2s, A&O, \$780001898-1910 4s, F&A, 7,000Feb. 1, 1904	On Janu Genesee provided after inter

3¹28, A&O, \$78000....1898-1910 (4s, F&A, 7,000....Feb. 1, 1904 (\$6,000 dne yearly on April I.)
3¹28, A&O, \$120,000....1911-1930 (4s, F&A, 30,000....Feb. 1, 1905 (\$6,00 dne yearly on April 1.)
3¹28, A&O, \$2105,000.Apr.1,'31.'45 (4s, F&A, 20,000....Feb. 1, 1908 (\$7,000 dne yearly.)
3¹28, A&O, \$250,000.194 (to 1945 (\$1,000 dne yearly.)
3¹28, A&O, \$250,000...Feb. 1, 1902 (\$1,000 dne yearly on April 1.)
48, F&A, \$40,000Feb. 1, 1902 SINKING FOND BONDS—
3¹28, A&O, \$100,000 Apr. 1, 1508 (\$1000 dne yearly.)
48, F&A, \$6,000 Feb. 1, 1898-'03 (\$1,000 dne yearly.)
48, F&A, \$6,000 Feb. 1, 1898-'16 (\$2,000 dne yearly.)
48, F&A, \$35,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
48, F&A, \$35,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
48, F&A, \$35,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
48, F&A, \$35,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
48, F&A, \$35,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
49, F&A, \$35,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
41, F&A, \$35,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
42, F&A, \$35,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
43, F&A, \$2000 ...Feb. 1, 1895 (\$1000 dne yearly.)
44, F&A, \$35,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
45, F&A, \$45,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
45, F&A, \$45,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
46, F&A, \$45,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
47, F&A, \$45,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
48, F&A, \$45,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
48, F&A, \$45,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
49, F&A, \$45,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
40, F&A, \$45,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
41, F&A, \$45,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
41, F&A, \$45,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
42, F&A, \$45,000 ...Feb. 1, 1895 (\$1000 dne yearly.)
43, F&A, \$45,000 ...Feb. 1,

INTEREST on the court-house bonds is payable at the office of the ounty Treasurer; on all other bonds at National State Bank, Troy, ; Y.

RICHFIELD SPRINGS .- A. MONROE FREE-

 RICHFIELD SPRINGS.—A. MONROE FREE-MAN, Treasurer.

 This village is in Obsego County.

 LOANS— RR. BoxDe-Ss, J&D, \$4,000
 When Due. Sewer BoxDe-Ss, ..., \$19,500

 5s, J&D, \$4,000
 June 1, 1897

 5s, ..., \$19,500
 1925

 (Subject to call after 1905)
 5s. ..., \$19,500

 5s.
 \$5,500

 4s.
 1925

 WATER BONDS, REFUND, 1894-4s.
 1924-(\$500 yearly.)

 4s.
 19,000

 4s.
 19,000

 4s.
 1900 yearly.)

 INTEREST on the bonds is payable at the First National Bank of

INTEREST on the bonds is payable at the First National Bank of Richfield Springs. TAX EXEMPT-The water bonds of 1894 are exempt from taxa-

RICHMOND CO .- FRANKLIN C. VITT, Clerk Board of Supervisors.

BOARD OF Supervisors. County seat is Bichmond. Under the Greater New York Charter, New York City, Brooklyn, Long Island City, Richmond County and the surrounding territory will be consolidated into one municipality. As we were going to press (Oct. 1, 1897.) the county was advertising for sale \$40,000 of 4 per cent 25-year funding bonds. LOANC When Due, 1 BOAD BONDS-

LUANS- When Due,	KOAD BONDS-
COUNTY BONDS-	5s, g., J&D, \$90,000. June 1, 1919
54ss, F&A, \$55,000, Aug. 1, 1899	3198, F&A, 100,000 Aug. 1, 1915
4128, A&O, 139,400 Apr. 30, 1899	4128, F.&A, 150,000, Aug. 1, 1916
4198, J&J. 99,000 July 31, 1900	3128, M&N, 45,000. Nov. 1, 1917
4s, A&O, 57,000, Apr. 30, 1898	4s, g., \$35,000, gJune, 1920
31g8, A&O, 40,000 Apr. 1, 1902	4s, g., 100,000, g Aug., 1920
3128, F&A, 50,000, Aug. 1, 1904	4s, g., J&D, \$168,000.June 1, 1921
31gs, J&J, 63,000 July 31, 1905	4s. g., J&D. 202,000 June 1, 1922
31gs, F&A, 50,000, Aug. 1, 1906	4s. g., A&O, 260,000, Oct. 1, 1922
3128, F&A, 40,000 Apr. 1, 1908	Total debt Sept. 1, '97. \$1,744,400
34s, J&J. 58,000 Jan. 31, 1901	Tax valuation, real 20,540,153
38, A&O, 50,000 Aug. 1, 1909	Tax valuat'n, personal 115,225
38. F&A, 58,000 Aug. 1, 1910	Total valuation 1896. 20,655,378
FUNDING BONDS 1894-	Popul'n 1892 (State census).53,452
48 8 140 895 000 1014	Population in 1900 mas 51 602

ROCH	EST	ER.	_ 51	GEO	E.	WAR	NER	, Mayo	er.	
Rochester	is the e	ounty as	at of	Mo	BEOM	e coitn	LV.			
LOAN	S-		In	steres	#t		× .	-Princ	ipal	
NAME AND P	URPOSE	. 1	tale.	Pay	able	N P	Then	Due.	Ou	
*Bridge bon	(Allin - Arken)		Su	biee	& J	AL al	n. I.	an. 1,	100	\$100,000
*Bridge bon	đa	E	319					1922		100,000
			81	abler	t to	call a	fter J	fuly 1,	190	3.
*Bridge bon	(19	· · · · · · · · F						1921		100,000
fCity Hall o	ommiss	ion, c	7 00	lojee	6 LO			ept. 1, 1902		335,000
*Consolidate	d loan.		312	F	t A			1912		100,000
"East side to	rank sev	verr	4	J	6 J	SJa	n. 1,	1922-3		150,000
		Subject				1 25 24	5,000) yearl	y. y	
do	do	F				I Tour		1902-1	217	500,000
100	uo					7.82	5,000) yearl	3.5	200,000
The second	and the second	Subjec				1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		1000 1		
do	do		319	1 1	& J			1928-7 9 yearl		250,000
	10 M T. 10	Subjec	t to e	all a	fter	20 ve	ars.	a di seri	122	
Funding, 1	975	B	7	1 .	& J			, 1905		410,000
Park bonds	s, 1000 Sub	Ject to a	allo	n an	$\frac{3}{4}$ $\frac{3}{4}$	tor In	19 1	1928		300,000
do	1896	ANDE EG E	310	J	E J	Op		1, 1906		60,000
Railroad los	ns-					1 100				
†Refundin	g RR	B	7	3 8	6 .1			8 to 190		18,000
Refundin				3 6	£ .J	Ja	n. 1	yearly.	3	72,000
*Refundin	# RR., 1	893. r	329		16 X			1913		745,000

Subject to call after Feb. 1, 1903.

LOANS-	- 1 - 1 - 1	-Intere	st		-Princi	pal.
NAME AND PUP		Rate. Pay		Whe	en Due.	Outstand'g.
*†Water w'ks,	1873-76.r&c	7 J	& J	Jan.	1, 1903	\$3,182,000
1do		: 4 F			1, 1943	300,000
	Subje	et to call	after 20) years.		
†do	1892.1	r 319 F	& A	Feb.	1, 1942	500,000
	Subjec	t to call a	fter Fe	b. 1, 19	12.	
do	1894.1	c 31 ₂ F	& A	Feb.	1, 1944	950,000
and the state of the state		Subjec	t to call	Feb.	1, 1914.	
	ALL AND ALL					

) each † \$1.000 each.

EST—With the exception of the City Hall Commissioners" ch is payable at the office of the City Treasurer, Rochester, N. ands and interest are payable at the office of the Union Trust nds and w York.

DEBT, SINKING FUNDS, ETC.-The subjoined states s Rochester's total bonded debt, including the water debt dates.

Jan., 1897. Jan., 1896. July, 1894 Apr., 1893. abt......\$8,424,000 \$\$,443,000 \$\$,371,000 \$6,730,000 t........5,342,000 3,592,000 5,182,000 4,092,000

ASSESSED VALUATION.—The city's assessed valuation and tax te have at different periods been as follows, real estate being sessed at from 60 to 80 per cent of actual value.

	Real	Personal	Rate of Tax
Years.	Estate.	Property.	per \$1,000
1896	\$100,054.350	\$5,692,304	\$20.37
1895	99,389,050	6,081,200	16.19
1894	98,762,150	6,192,516	
1893	97,206,085	6,676,967	
1892	96,543,650	6,609,303	15.26
1891		6,134,250	15.97
1890	88,053,750	5,937,950	15.20
1880	34,408.725	1.430.144	23.86

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-tion in 1895, according to local figures, was 160,000.

ROME.--{W. J. P. KINGSLEY, Mayor. K. S. PUTNAM, Chamberlain. This city is in Oneida County

 This city is in Oneida County LOANS —
 When Due.

 CITY HALL BONDS —
 When Due.

 4s, J&J, \$\$,000 ..., Nov. 1, 1897
 WATER BONDS —

 4s, J&J, \$\$,000 ..., Jan, '98 to '06
 Total debt Feb. 1, 1897, \$351,100

 (*1 000 yearly.)
 Yas, y 150,000 ..., Jan, '98 to '06

 5s, J&J, \$150,000 .Apr, 15,1907-21
 Total debt feb. 1, 1897, \$351,100

 Yas, J&J, \$150,000 .Apr, 15,1907-21
 Total at oper \$1,000'96

 4s, J&J, \$30,000 ..., Apr, 15, 1921
 Population 1890 was.... 14,991

 RELIEF BONDS —
 Population 1890 was..... 12,194

s. J&J, \$30,000..., Apr. 10, 1024 RELIEF BONDS-is, J&J, \$6,500(opt'n'))Jan.1, 1900 s. J&J, 12,600..Jan. 1, '98 to 1900 34,600 due '98;\$4,000 y'ly '99-1900

The total tax rate given above includes State, county and town tax, \$12.39; city tax, \$11.31; school tax, \$5.78.

PAR VALUE.-The water bonds (refunding) due in 1911 are fo \$1,000 each; other water bonds, relief and city hall bonds, \$500 each

ST. JOHNSVILLE.-OTIS WILLIAMS, Prest.

St. Johnsville is in Montgomery County.

LOANS — When Due, WATER BONDS — When Due, 4¹95, Sept., \$24,000..\$1,000 yearly 4s, Aug., 17,200 1,000 yearly Total tax (per \$1,000) '94..\$18'10 Population in 1890 was.....1,263 Total debt Aug. 1, 1897..\$11,200 Population in 1890 was.....1,072 Tax valuation, real......625,000 Tax valuation, personal ..101,000

INTEREST is payable at St. Johnsville and Kingston.

ST. LAWRENCE CO.-County seat is Canton. LOANS- When Due. COURT HOUSE BOXDS-48, M&S, 570,0001898-1911 (\$5,000 due yearly on Mar. 1) 4s.....\$14,000...... Total debt Feb. 1, 1897. \$84,000 INTEREST is payable at County Treasurer's office, Gouverneur.

SALINA .-- G. BAXTER, Supervisor. This town is in Onondaga County

LOANS- What in Ononaga County LOANS- What Due. synactise North RR BONDs-4s, M&S, \$141,000...Sept. 1, 1895 (\$3,600 due yearly.) Total debt Jan. 1, 1896...\$148,200 Tax valuation, personal. 18,000 Tax valuation, personal. 18,000

INTEREST is payable by the Union Trust Co., New York City.

SARANAC LAKE.-Saranac Lake is in Franklin Co. LOANS— When Due. WATER WWS & SEWER BONDS— 5s, JdJ, \$26,000...1898 to 1949 (\$500 due yearly.) 5s, May, \$5,000.....\$500 yearly Interest payable at Park Bk., N. Y. Population in 1894 (est).....3,000

SARATOGA CO.-S. C. MEDBERY, Treasurer. County seat is Ballston.

LOANS- When Due.	48, F&A, \$18,000Feb 1, 1907
COUNTY BONDS (1888)-	4s, F&A, 18,000
4s, F&A, \$10,000Feb. 1, 1898	Total debt Sept. 1, 1897 \$156,000
44, F&A. 11,000Feb. 1, 1899	Tax valuation, real19,582,319
4s, F&A, 12.000, Feb, 1, 1900	Tax valuation, person'l. 1,253,025
4s, F&A, 12,000,, Feb, 1, 1901	Total valuation 189620.835,344
4s, F&A, 13,000,, Feb, 1, 1902	Assessm't is nominally full value.
4s, F&A, 14,000,, Feb, 1, 1903	State tax (per \$1,000) \$3'04
48, F&A, 15,000,, Feb, 1, 1904	County tax (per \$1,000) 5.93
48, F&A, 16,000 Feb, 1, 1905	
48, F&A, 17,000Feb. 1, 1906	Population in 1890 was57.663
The foregoing bonds are coupon be	onus for \$1,000 cach.

INTEREST is payable at the County Treasurer's office, Ballston Spa

SARATOGA SPRINGS .-- JAS. D. MCNULTY, Clerk.

This village	is in Sarat	toga County.
1 0 4 4 10		7771 7

LOANS — When due, FLOATING DEBT BONDS — 5s, ..., \$5,000.....Sept. 1, 1890 5s, Mass, \$5,000.....Sept. 1, 1901 Sewer BONDS— 5s, Mass, \$5,000.....1897-1904 5s, Mass, \$11,000 due yearly on Sept. 1, 5s, Mass, \$11,000 due yearly on Sept. 1, 5s, Mass, \$12,000.....1905-1907 (\$1,000 due yearly on Sept. 1,) 5s, Mass, \$43,000.....1905-1907 (\$1,000 due yearly on Sept. 1,) 5s, Mass, \$43,000.....1905-1911 (\$1,000 due yearly on Sept. 1,) 5s, Mass, \$43,000.....1905-1911 (\$1,000 due yearly on Sept. 1,) YULLAGE HALL BONDS— 4s, ..., \$95,000......1902-1920 (\$5,000 due yearly on Aug. 1,) TOTAL DEBT, ETC.—The bonded debt of the utility of the sector of the utility of the sector of the utility of the utili

(\$5,000 due yearly on Aug. 1.) 1 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. ASSESED 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. CODUM ATION. The provide in 1800 free 11 075; in 1880 it was POPULATION-The population in 1890 was 11,975; in 1880 it was 8,421; in 1895 (estimated) 12,500.

SCHENECTADY.--{JACOB W. CLUTE, Mayor. H. W. DENNINGTON, Treasurer. adv is situated in the count

In	nterest	Principe	<i>ul</i>
rate.	Payable.	When Due.	Outstand'g.
3	F & A	\$ Feb. 11, 1910-15 \$5,000 yearly.	\$\$30,000
3	F & A	SFeb.1, 1916 to'19	20,000
4	A & 0	Oct. 1, 1904	5,000
4	A & O	5 Oct.1,1905-1907	} 30,000
• 4	A & O	Oct. 1. 1920	, 10.000
4	A & O	Oct. 1, 1921	10,000
4	F&A	Aug. 1, 1922	15,000
4	J&J	July 15, 1923	5,000
3	A & 0	Oct. 1, 1901	10,000
			5,000
		Oct. 1, 1908	5,000
		Aug. 1, 1910	13,000
3	F & A.		10,000
7	J & J	5 Jan., '98 to 1900 8 \$10.000 yearly.	30,000
4		1899 to 1901	222,006
4	M&N	Nov. 1, 1902	5,000
4	M&N	Nov. 1, 1903	5,000
4	M & N	(Nov. 1, '08 to '15) \$10,000 yearly	} 80,000
4	F&A	Aug. 1, 1911	13,000
4	F & A	SAug. 1, 1912-13	} 16,000
4	F&A	Aug 15, 1911-'13	28,000
		May 15, 1911	15,000
	M&N		40,000
	M&N	May 15, 1913	40,000
	M&N	May 15, 1914	60,000
4	M & N	May 15, 1915	60,000
4	J & J	July 15, 1916	30,000
3	M&N	Nov. 1, 1902	3,000
	M & N	Nov. 1, 1903	4,000
3			13,000
			15,000
			15,000
3	MAN	Nov. 1, 1916	10,000
	<i>Inte.</i> 3 3 4 4 4444333333 7 444 4 4 4 44444444	Interest. Cate. Payable. 3 F & A 3 F & A 4 A & 0 4 A & 0 3 F & A 3 A & 0 3 F & A 4 J & A & 0 3 F & A 3 A & 0 3 F & A 4 J & A & 0 3 F & A 4 J & A & 0 3 F & A 4 A & 0 3 F & A 4 J & A & 0 3 F & A 4 M & N 4 F & A 4 F & A 4 F & A 4 F & A 4 M & N 4 M & N 5 M & N 5 K A 3 F & & A & & A & & & A & & A & & A & & A & & A & A & & A & A & & A & A & A & A & A & A & A &	$\begin{array}{cccccccccccccccccccccccccccccccccccc$

Temporary loan for street improvements, \$8,824.

PAR VALUE OF BONDS .- These bonds are all in \$1,000 pieces INTEREST is payable in Schenectady at the office of the City Treasurer

TOTAL DEBT, ETC.—The city's total debt on March 1, 1897, v \$880,830. The net debt on June 1, 1894, was \$329,000; on July 1893, it was \$352,766; on March 1, 1891, it was \$352,128.

ASSESSED VALUATION.—The city's assessed valuation (from ¹g to ²3 actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property,	Total Assessed Valuation.	Rate of Tax per \$1,000.
	\$8,872,750	\$1,110,036	\$9,982,786	
	8,852,850	608,836	9,461,686	\$18.90
1893	8.712.850	638,749	9,351,599	16.90
1892		521.294	9,014,394	16.80
1890	7,636,700	567.970	8.204.670	17.30
1990	9 022 100	460 010	2 202 410	

POPULATION.—In 1892 population was 22,858; in 1890, 19,857 in 1880, 13,655; in 1870, 11,026.

SENECA FALLS .- P. W. BAILEY, Supervisor.

SEINECA FALLS.—F. W. BAILEY, Supervisor.This town is in Seneca County.LOANS—When Due.REFUNDING BONDS:Equal'd valuation 1896....4,079,8305s, J&J, \$100,000...July 1, 1903Assessment about actual value.5s, J&J, 10,000...July 1, 1913Total tax (per \$1,000)....,\$20'415s, J&J, 10,000...July 1, 1933Population in 1897 (est.).... 7,400(Being paid \$2,000 yearly.)Population in 1890 was.... 6,961Total debt Mar. 1897.....\$229,500Population in 1880 was.... 6,853Equal'd valuation, real...3,578,030INTEPEST is norrable by the Matropolitan Trust Co. N. Y. City

INTEREST is payable by the Metropolitan Trust Co., N. Y. City.

SHERBURNE.-C. A. FULLER, Village Clerk. This village is in Chenango County.

LOANS- When Due. WATER BONDS- When Due. 48, J&J, \$28,000...Part yearly Population in 1895 (est.).....960

SING SING.—LEONARD P. KIPP, Tressurer. This village is in Westchester County. Additional water bonds have

 LOANS
 When Due.

 WATER BONDS
 When Due.

 4s, A&O, \$20,000
 1,1898

 (\$2,000 due yearly) to Oct. 1, 1908
 Tat valuation 1895

 4s, A&O, \$30,000
 1,1908

 7
 Tat valuation 1895

 4s, A&O, \$30,000
 1,1908

 4s, A&O, \$30,000
 1,1908

 7
 Tat alebt Mar. 1896

 4s, A&O, \$30,000
 1,1908

 7
 Tat valuation 1895

 (\$3,000 due yearly) to Oct. 1, 1917
 Population in 1890 was.......9,352

SMYRNA.-W. E. STOVER, Supervisor. This town is in Chenango County.

LOANS— When Due, REFUNDING BONDS— 4s, J&J, \$50,900..... part yearly. Total debt Jan. 1, 1897....\$50,900 Bonds are tax exempt. Tax valuation personal... \$19.82 Assess. supposed to be full value. Tax rate (per \$1,000).... \$19.82 Population in 1892 was.... 1,356 Population in 1890 was.... 1,356

I NTEREST is payable at Chenango National Bank, Norwich, N. Y

SODUS.-LEWIS H. CLARK, Supervisor.

SODUS.-LEWIS H. CLARK, Supervisor. This town is in Wayne County. LOANS- When Due. SoDUS POINT & SO. RR. 78, M&S. \$74,600, Sept. 1....1900 So, F&A, \$90,000 Feb. 1....1900 15, F&A, \$90,000 Feb. 1....1910 Sa, F&A, \$12,000 Feb. 1....1910 Interest is payable in N. Y. City. Total debt Jan. 1, 1897....\$13:93 For all contents of the formation of the formation

eives about \$5,000 yearly. LISS. LOLIGEL

					11111							
	SPRI	NGVIL	I.F.	WA	LT	ER	J	AT.	LE	N. CI	ler	k.
		age is in Erie							.D.D	1, 0,		
		S-			Tot	al (leh	t Sent	t. 1.	1897	9	\$44,000
	School boy	nds	\$6.0	000	Ass	ess	sed	valua	tion	1 1897	8	04,325
	Electric-II	ght bonds	10,0	000	City	y ta	ax (per \$	1,00	00) 189	97.	. \$5.68
•	WATER	Bonds-	10	107	Por	Jul	atic	n 189	97 (est.)		2,000
	±0, φ20,00			5211	LOF	Jul	aur	11 102	0			
4			CIA	MES	K	M	[cG	UIRE	C. W	favor.		
	SYRA	ACUSE	{ M.	Z. I	IAV	E	N, (lity O	lerl	τ.		
			(E.	F. A	LLI	EN	, C1	ty Tr	easi	arer.		
	Syracuse	e is situated	in Onor	ndag	a C	ou	nty	1.5		-		
1	LOA	NS- PURPOSE.	antes 19	In	tere	st.	hla	Wh		Princip	pal	atan d'a
	Railroad a	aid bonds-	1	tute.	ru	yuu	ne.	W IL	en 1	Juc.	Jui	suna y.
	Syracus	e & Chenange	RR	7			J		1,	1900		500,000
)	Syracus	bonds	R	7	J		J			1900		500,000
)					J	ðt.	D	Dec.	15	1926	22	100,000
2	Local imp	provem't bon	ds.1895	4	M	&	N	\$65.	000	'98-'99 yearly '97-'99	. {	130,000
5	do	do	1895	4	۵	&-	os	Oct.	1,	'97-'99 yearly	Ś e	90.000
)	uo	uo	1000	*			- 1	DOU.	000	veariv		JIPS
)	do	do	1896	4	J	82	D}	\$80 (15.3	971900 yearly	28	320,000
		do	1007		7.0	0	as	Sept.	1.'9	8 to '0.	12	100.000
5	do.		1897	4	M	æ	20	\$25,0	000	8 to '0. yearly	. 5	
)	and the second s	y loans						Fab	1 10	100	21	95,184
)	Refunding	g bonds	1894	4	F	&	A	\$1.0	1,	98-190 yearly	3	6,000
)	do	do	1894	4	F	80						28,500
	School boy	nds		4	J	8.	J	July	1,'9	98-1900 yearly	50	60,000
1	GOVERN			100				\$20,	15	yearly	675	1
2	do d	0	1896	4	J	&	D	\$5.0	000	'97-'00 yearly	. {	50,000
Ś	do d	0		4	J	Se	T	Jly 1	, '0	1 to '0	52	100.000
)								\$20,	000	yearly	85	300.000
)	Water los	bonds n	1894	34	FJ	82	AJ			$1909 \\ 1920$		500,000
3	do			312	J	&	J			1920		500,000
5	do		1892	312	J	80	J	July	1,	1920	1. 13	500,000
)	do		1893	312	J	St	J			1920		500,000 500,000
)	do		1894	342	J	20	J	July	1'	$1920 \\ 1920$		300.000
3	do			3	J	de	J			1920		500.000
ó	do		1891	3	J	de	J			1920	1-1	500,000

piece

pieces. 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 Trust Company, New York. TOTAL DEBT, ETC.—The total bonded debt on Sept. 8, 1897, was \$6,179,654, including water debt, \$3,900,000, and local improvement bonds, \$622,686. The city has no floating debt and no sinking fund. ASSESED VALUATION.—In 1896 the assessed valuation of real estate was \$63,324,520; of personal property, \$3,391,845; total,

state was \$63,324,520; of personal property, \$3,391,845; total, 56,716,365; total tax rate (per \$1,000) \$19.904. Property is assessed t "about 75 per cent of its actual value."

POPULATION.—The population in 1890 was 88,143; in 1880 51,792; in 1897, estimated, 120,000.

TARRYTOWN.-Westchester County.

TARRYTOWN.—Westchester County.				
LOANS— When Due.	4s, J&D, \$65,000June 1, 1919			
SEWER BONDS-	4s, J&D, 65,000,1926			
1- (M&S) 051 000 1000 to 1014	Total debt (last returns)\$171,000			
4s, ${M\&S \\ J\&D }$ \$51,000.1898 to 1914	Includ'g temporary loan of 14,000			
(\$3,000 due yearly).	Tax valuation 1890-			
	Real estate\$3,382,519			
WATER BONDS	Personal property 270,650			
4s. J&D. \$64.000	Total 3,653,169			
(\$3,000 due yearly) to 1918	Population in 1890 about4,500			
4s, \$130,000June 1, 1926	Population in 1880 was3,025			
Principal and interest of sewer 1	oonds is pavable at the Tarrytown			

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. RAILROAD BONDS— 55, M&S, \$72,000...Sept. 1, 1903 41₂₅, M&S, 163,000...Sept. 1, 1903 Total debt Aug. 1, 1897..\$235,000

INTEREST is paid at the Fourth National Bank of New York.

TICONDEROGA.-P. J. FINN, Supervisor. This village is in Essex County.

When Due.

Vol. LXV

TONAWANDA .- This village is in Tonawanda Town,

INTEREST is payable at the Seaboard Bank, New York City

TONAWANDA UNION FREE SCHOOL DISTRICT NO. 3.

-E. G. RUSTERER, Treasurer.

LOANS- When Due. Assessed valuat'n, real.\$4,180,000 4s, 1893, \$30,000 Assessed valua'n, pers'1 422,500 4s, 1897, 42,000 Assessment ²3 actual value. Total debt July 1, 1897...\$72,000 Total valuation 1896...4,602,500

TROY .- {FRANCIS J. MOLLOY, Mayor. JAMES W. COFFEY, Comptroller.

Troy is situated in Rensselaer County.

LOANS- Interest. Princip NAME AND PURPOSE. Rate. Payable. When Due. Bonds (funding)...... c 4 J & D Jne2,'9Sto'1904 Maturing \$20,000 or \$25,000 each year. When Due, Ou Outstand'a b160.000 r 4 M & S 1886 r 4 M & N ..1893 4 A & O ..1893 4 A & O (\$10,000 due yearly.) 24,000 $10,000 \\ 4,000 \\ 20,000$ 18,000 30,000 70,000 5,000 60,000 10,000 8,000 25,000 10,000 10,000 20,000 20,000 16,000 4.,000 10,000 10,000 10,000 8,000 750 10,000 20,000 48,000 2,910 25,000

a Bonds for \$1,000 each. b Bonds for \$5,000 each. c Bonds for \$10,000 each. d Bonds for \$500, etc. y Bonds for \$1,000 and \$10,000 INTEREST is paid at office of City Chamberlain.

TOTAL DEBT, SINKING FUND ETC.-The subjoined statement shows Troy's total municipal debt, the sinking fund held by the city against the same, and the water debt, on the dates indicated.

 Net municipal debt...\$1,121,880
 \$1,144,308

 Water debt additional
 283,500
 303,500

 Sinking funds, etc..
 42,194
 43,406
 \$1,112,750 311,000 42,463 \$1,052,493 331,000 44,408 \$241,306 Net water]debt ... \$260,094 268,537 \$286 592 WATER BONDS.—The interest and principal of the water works bonds are provided for by the Water Commissioners from water rents. ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, property having been assessed at about full value since 1885:———Assessed Voluntion — Path of True Assessed Valuation, Personal, .511 \$5,368,077 .685 5,133,025 .736 5,392,051 .813 4,799,575 .392 5,198,587 .445 5,598,427 $\begin{array}{c} \hline & Rate \ of \ Tax \\ \hline Total. \ per \$1,000, \\ 47,779,588 \\ \hline 47,668,710 \\ \$19:27 \\ 47,958,787 \\ 19:86 \\ 46,987,388 \\ 19:83 \\ 47,049,979 \\ 18:45 \\ 48,052,872 \\ 17:20 \\ 17:20 \\ 17:20 \\ 17:20 \\ 18:45 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 19:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\ 10:20 \\$

 Mch.
 1,'97.
 Mch.
 1,'96.
 Mch.
 1,'95.
 Mch.
 1,'94.

 Total municipal debt.
 \$1,193,265
 \$1,213,265
 \$1,178,266
 \$1,115,128

 Sink. funds, cash, etc.
 71,385
 68,957
 65,516
 62,635

The tax rate for 1896 includes State and county tax \$5.97 and city tax \$13.30.

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.

I I CO ILI OII. Io in cordina councy.			
ie. Bonded debt(last returns)\$123,400			
Assessed valuation 344,210			
12 Assessed valuation 20,900			
02 Total valuation 1895 365,110			
Assessment about 34 actual value.			
96 Total tax (per \$1,000) 1896.\$30'30			
99 Population in 1892 was1,265			
Population in 1890 was1,328			

INTEREST on the railroad bonds is payable at the First National Bank of Cortland; on other bonds at the Cortland Savings Bank.

ULSTER CO .- County seat is Kingston.

 LOANS When Due, Courst House Bonds, 1895, (ref.)
 Tax valuation, real...,\$24,842,537

 Courst House Bonds, 1895, (ref.)
 Tax valuation, real...,\$24,842,537

 (\$3,000 due yearly on Mar. 1, (\$3,000 due yearly to Mar. 1, 1922
 Total valuation in 1896..., 87,652

 (\$3,000 due yearly to Mar. 1, 1922
 Population in 1890 was...., 87,652

 (\$3,000 due yearly to Mar. 1, 1922
 Population in 1890 was...., 85,838

TAX FREE-The above-mentioned court house bonds are exempt from taxation.

JOHN J. GIBSON, Mayor.
UTICA JOHN J. GIBSON, Mayor.
Trias is in Order a. Calification, City Clerk.
Utica is in Oneida County.

Utica is in Oneida County. LOANS— When Due. ACADEMY AND SCHOOL BONDS. 1896— 4s. ..., \$153,000....1897 to 1916 4s. ..., \$153,000....1898 and 1899 BRIDGE BONDS— 4s. ..., \$153,000....1898 and 1899 BRIDGE BONDS— 4s. ..., \$176,833... part yearly. Total debt Feb. 1, 1897...\$456,237 7s.\$200,000...July 1, 1901 Utica holds against its railroad bonds an equal amount of railroad stock, which returns dividends of 5 per cent. INTEREST is payable in Utica at the City Nationai Bank. DEBT I MITATION —The oity is restricted by law to the issuance

DEBT LIMITATION.—The city is restricted by law to the issuance of temporary loan bonds in anticipation of city tax. ASSESSED VALUATION.—The city's assessed valuation (about 70

	Real	Personal	Total Assessed	Rate of Tax
Years.	Estate.	Property.	Valuation.	per \$1,000
1896	\$16,437,262	\$2,613,826	\$19,051,088	\$22.02
1895	16,548,046	2,630,263	19,178,309	
1893	16.582.921	2,524,556	19,107,447	
1891	16,455,000	2,445,806	18,900,814	19.01
1890	16,461,052	2,330,606	18,791,658	27.23
1880	16,998,760	2,476,800	19,475,560	
DODUU A	TION _Th 1892	nonulation w	as AR ROSt in	1890 it wa

POPULATION.—In 1892 population was 46,608; in 1890 it was 44,001; in 1880 it was 33,914; in 1870 it was 28,804. Population 1897 (estimated), 55,621.

WALTON .- This town is in Delaware County.

 VAL 1
 When Duc.
 Valuation, dc.

 RE, AID BONDS (reg.) Total debt Mar. 1, 1895... \$138,000

 4s, F&A. \$96,000
 Feb. 1, 1898
 Tax valuation 1895... \$138,000

 286,000 due yearly to Feb. 1, 1913
 Total act (per M.) 1895... \$138,000

 3¹²s, F&A. \$30,000....Feb. 1, 1913
 Population in 1890 was.....4,543

 (\$6,000 due yearly) to Feb. 1, 1913
 Population in 1880 was.....4,543

 Yar The four per cents are payable to the Union Dime Savings Bank, New York City.
 Yar Savings Bank, New York City.

WALTON SCHOOL DISTRICT, -ALBERT D. PEAKE, Presi-

WALTON SCHOOL DISTRICT, —ALBERT D. PEAKE, Presi-dent Board of Education LOANS— When Due. BUILING BONDS— When Due. Assessed valuation, real.\$850,000 Assessed valuation 1897...1,000,000 Total debt Sept. 1, 1897. \$32,000 Five thousand dollars of the bonded debt matures each year in 1897 and 1898.\$6,000 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.

WARSAW.—CHARLES H. HAIN, Mayor. The town of Warsaw, containing the village of the same name, is situated in the county of Wyoming.

STATE AND CITY SUPPLEMENT,

WATERTOWN._This city is in Jefferson County.

When Due.LOANS—When Due.CITY BONDS—5s, M&£S, 45,000.... Part yearly3*8s & 4s, \$\$86,000.Oct. 1, '96 to '163'28, M&S, \$\$5,000.... Part yearly3*8s & 4s, \$\$86,000.Oct. 1, '96 to '163'28, M&S, 15,000.... Part yearly4s, Oct., \$20,000...0ct. 1, '17 to '213e, M&S, 40,000.... Part yearly(\$4,000 due yearly.)Total debt (last returns).\$\$366,0004s, ..., \$40,000....1926 to 1930Tax valuation, real...., 6,600,0004s, ..., \$20,000....1922 to 1925Tax valuation 18954s, ..., \$20,000....1922 to 1925Assessment about \$4 actual value.Yatter BoxDS=Population 1894 docal est.).19,0007s. M&S, \$\$50,000.....Part yearlyPopulation in 1890 was....14,725INTEREST is payable at American Exchange National Bank of

American Exchange National Bank of INTEREST is payable at An New York City, or in Watertown.

WATERVLIET.-MICHAEL J. DAY, Mayor. Watervliet is in Albany County.

a \$1,000 each.

WAWARSING .- 0. B. SEAMAN, Supervisor.

Wawarsing is a township of Ulster County in which the village of Ellenville is situated.

 Ellenville is situated.
 LOANS When Due.

 Town Debi.
 \$2,500

 BAILROAD AID LOAN Town debt Aug. 10,'97.. \$160,261

 3'2s, F&A, \$13,000......'98 to '10
 Village debt Aug. 1, '97.. \$160,261

 Watter Loan Assessed val'tion, real..1,547,186

 Watter Loan Assessed val'tion, pers'l.. 67,278

 Village Debt.
 Assessend val'tion, pers'l.. 64,244

 Watter Loan Assessend val'tion, pers'l.. 64,245

 Subject to call after Nov. 1, 1892
 Total tax (per \$1,000).... \$48'64 +

 INTEREST on the town honds is normable at the Home Bart of
 Subject the Aug. 1,000, \$48'64 +

INTEREST on the town bonds is payable at the Home Bank of Elleuville.

POPULATION—The population in 1892 of town and village was 7,866; in 1890 it was 7,758; in 1880 it was 8,547; in 1870 it was 8,151. Population of village in 1890 was 2,881; in 1880 2,750.

WEST CHESTER .- West Chester Town has recently been annexed to New York City, which see for present amount of debt

WESTCHESTER CO.-FRANCIS M. CARPEN-TER. Treasurer.

County soat is White Plains

County Searra I miles				
	GENERAL PURPOSES-(Con.)-			
GENERAL PURPOSES-	4s. J&D, \$20,000 1898			
3 ¹ ₂₈ , J&J, \$17,000June 1, 1898	4 ¹ ₂ s, J&D, 10,000 1898			
3.65s, J&D, 17,000 June 1, 1899	Bond. debt Sept. 1. '97 \$191.000			
4s, J&D, 20,000 1898-1899	Tax valuation, real94,393,629			
4s, J&D, 12,000 1900				
3128, J&D, 25,000 1901	Total valuation 189697,612,537 Equaliz'd valu't'n '97.122,596,557			
3128, J&D, 10,000 1902	Equaliz'd valu't'n '97.122.596.557			
3 ³ 48, J&D, 15,000 1903	Assessment about 48% actual value.			
	Population in 1892 was145,106			
3128, J&D, 20,000 1905	Population in 1890 was146,772			
INTEREST is payable by Count				

WHEATLAND.-S. W. McDonald, Superv'r. This town is in Monroe County.

WHITEHALL. __ {E. P. HUSTON. Mayor. A. R. STEVENS. Clerk. This village is in the town of Whitehall and in Washington County.

INTEREST is payable at the Fourth National Bank, New York.

WILLIAMSBRIDGE.-This village was in Westchester County. It has recently been annexed to New York City, which see for present amount of debt.

YATES.-This town is in Orleans County.

YONKERS .- CHARLES F. HULBERT, Deputy City Clerk.

Yonkers is in Westchester County.

Vonkers is in Westchester County.LOANS—When Due.Assessment BONDS—6s, F&A, s5,000.... Feb. 1, 198-94s...., 155,500.... Feb. 1, 18954s...., 155,500.... Feb. 1, 18954s...., 155,500.... Feb. 1, 18954s...., 155,500.... Feb. 1, 18954s...., 195,500.... Apr. 1, 1895(s30,000 due yrig) to Apr. 1, 1901-2Crematrony Bonds—(s40,000 due yrig) to Apr. 1, 1901-2Crematrony Bonds—4s, A&O, \$75,500..... 1898-1905(s1,000 due yrearly on Apr. 1,(s1,000 due yrearly on Apr. 1,DEFICIENCY BONDS—4s, ..., \$30,000. Mar. 1, '98 to '01PAVING BONDS—4s, ..., \$25,5764... Mar, 1, '97 to '054s, ..., \$25,000 Apr. 1, '98 to '01PAVING BONDS—4s, ..., \$20,000 (1900, '05, '10,'15(\$5,000 each payment.)PUBLIC BATH BONDS—PUBLIC BULDING AND DOCK—(\$5,000 each payment.)PUBLIC BULDING AND DOCK—(\$5,000 apr. 1, 1993 to '12(\$5,000 each payment.)PUBLIC BULDING AND DOCK—(\$5,000 apr. 1, 1990 to '12(\$5,000 apr. 1, 1990 to '124s, ..., \$20,000 ..., Apr. 1, 18974s, ..., 675,000..., Apr. 1, 19074s, A&O, '10,000 ..., Apr. 1, 19074s, A&O, '10,000 ..., Apr. 1, 19074s, A&O, '20,000 due yearly.)

PAR VALUE OF BONDS,-The consolidation and water bonds are for \$1,000 each.

INTERSOUCE and at City Treasury. BONDED DEBT, ETC.—The bonded debt of the city on May 2, 1896, was \$3,229,323; Water Board sinking fund, \$186,270. CITY PROPERTY.—The city owns its water works, which prior to December 1, 1893, had cost it \$1,154,417 48.

DEBT LIMITATION.—The city's debt is limited by law to 10 per cent of the assessed valuation of real estate.

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

Years-	Real Estate.	Personal Property.	Total Assessed Valuation.	
1896			\$29.545,943	
1895 1894		\$329.950	28,622,800 27,475,164	
1891		605,420	24,732,553	
1890		398,240	22,972,466	\$17.3902
1880		430,295	10,454,972	
POPULATIO	NIn 1892 the	e 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 for purchase of lands bid in by the city at sales of property for non-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, RESOURCES, 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 construct 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 *except* 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-	In	tere	st			;	Princi	pal.
NAME AND PURPOSE.	Rate.	Pa	yab	le.	Whe	en i	Due.	Outstand'g.
War loan	. 6	J	de	J	Jan.	1,	1898	\$200,000
do do	. 6	J	de la	T	Jan.	1'	1002	
	. 0	0	æ	0	oan.	1,	1002	11,000

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 :

than \$959,629 in excess of all its liabilities

Watervliet is in Albany County.LOANS-When Due.a PAYEMENT BONDS-Bonded debt Aug. 10,'974s, A&O, \$279,000...1:98 to 1914Tax valuation, real....(Part due yearly on Oct. 1.)Total valuation 1897...Sewer Bonds-134,9504s, M&S, \$79,000....1898 to 1906Total valuation 1897...(Part due yearly on Sept. 1.)City tax (per \$1,000) 1897..\$17'70(Part due yearly on Sept. 1.)Population in 1890 was...12,967City has no floating debt.Population in 1897 (est.)...15,000 INTEREST is payable at City Chamberlain's office.

ASSESSED VALUATION .- The assessed valuation of real and personal property is given in the following table:

1896 \$794,428,048	1891	\$701,320,029	1882	\$030,467,876
1895 786,998,070	1890	649,979,700	1880	518,617,518
1394 774,398,332	1888	603,676,953	1878	531,851,849
1893 768,295,274	1886	573,256,303	1876	596,833,707
1892 742,759,082	1884	554,828,114	1874	619,057,903
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

3. The credit of the State shall not be directly or indirectly loaned in any case.
4. The Legislature shall not in any manner create any debt or debts, itability or liabilities of the State, which shall singly or in the aggregate with any previous debts or liabilities at any time exceed one hundred thonsand dollars, except for purposes of war, or to repel invasion, or to suppress insurrection, unless the same shall be authorized by a law for some single object of work, to be distinctly specified therein; which law shall provide the ways and means, exclusive of loans, to pay the interest of such debt or liability within thirty-five years from the time of the contracting thereot, and shall be irrepealable until such debt or liability and the interest thereon are fully paid and discharged; and no such law shall take effect until it shall, at a general election; have been submitted to the people, and have received the sanction of a majority of all the votes cast for and against it at such election; and all money to be raised by the authority of such law shall be applied only to the specific object stated therein, and to the payment of the dovernment of the United States.

According to the foregoing (4th paragraph), the power of the State for making debt is limited to \$100,000, except (1) for purposes of war etc., and (2) when the authorization is for some single object of work speci-fied therein, etc. In the latter case the mode of procedure is, as will be seen, given in the same paragraph of the Constitution.

(2) CITIES, COUNTIES, TOWNS, Etc., are also restricted in the making of certain kinds of debt by Article I, paragraphs 19 and 20, of

making of certain kinds of debt by Article I, paragraphs 19 and 20, of the Constitution. We give the paragraph in full. 19. No county, city, borongh, town, township or village shall hereafter give any money or property, or loan its money or credit, to or in aid of any individual, association or corporation, or become security for or be directly or indirectly the owner of any stock or bonds of any association or corporation. 20. No donation of land or appropriation of money shall be made by the State or any municipal corporation to or for the use of any society, association or corporation whatever.

It will be noted that the above prohibition relates to the giving of money, property or credit of cities, &c., to individuals, associations, or corporations, &c., and that the prohibition is absolute, forbidding the doing of such acts in any form, shape or manner. There is one other restriction of the State Constitution, and that is found in Article IV. Section VII., paragraph 11, which forbids the Legislature passing any special laws "regulating the internal affairs of towns and counties"; in this and in all other cases in which according to the judgment of the Legislature general laws are feasible, the Constitution states that general laws must be provided.

In compliance with this last provision the Legislature has passed many general laws covering bonded indebtedness of citles, towns, etc. They are so numerous they cannot be cited here. We would refer the reader to the Revised Statutes of New Jersey published in 1896 under an act and a supplement passed in 1894 and 1895, and to the heading "Municipal Bonds" pages 693 to 716 both inclusive; and also to the same heading ("Municipal Bonds") in the Revised Statutes of New Jersey published in 1896, pages 2221, etc.

POPULATION OF STATE.-The population of New Jersey has been as follows in the years indicated.

$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1850	489,555	1830 1820 1810		
TAN EVENETION	and a start with	the state of the second	and the second second	-	

TAX EXEMPTION,-The state of New Je sey passed in 1893 a general statute which exempts from taxation the bonds, securi-ties and other evidences of indebtedness of municipal corpora-tions; the provision covers not only the bonds, etc., to be hereafter issued but these as well that here bonds, etc., to be hereafter -The State of New Je sey passed in 1893 issued, but those as well that have been heretofore issued. It is a sweeping statute, and one which is of decided interest to the holders of the municipal securities of the State. We give the statute in full below.

CUAPTER CCLXXU.-A further supplement to an act entitled "An act concerning taxes," approved April Fourteenth, one thousand eight hundred and forty-six.

hundred and forty-six.
 Be it enacted by the Senate and General Assembly of the State of New Jersey. That all bonds, securities, improvement certificates and other evidence of indebtedness heretofore or hereafter issued by this State, or by any county thereof, or by any city, town, township, borough, school district, or other municipality of this State, shall be exempt from taxation for any purposes.
 And be it enacted, That this act shall take effect immediately. Approved March 27, 1893. (See Revised Statutes, page 3319.)
 SAVINGS BANKS' INVESTMENTS-POWERS AND RESTRIC-TIONS. -The last general savings bank law of New Jersey was

TIONS.-The last general savings bank law of New Jersey was passed in 1876. In good part that law is still in force, but the more important sections with reference to investments have been superseded by later statutes.

For some time the legislative tendency in the matter of invest ments has been in the direction of allowing the management of these institutions a wider choice and a larger discretion. Section 26 of the 1876 law restricted the investments within narrow limits. In 1878 those limits were widened somewhat by an entirely new act of two sections, the first taking the place of section 26 of the act of 1876. Tn 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 March 30, 1896.

The managers of any savings bank may invest its moneys in the bonds of any school district which by law are charged upon the prop-erty of all the inhabitants of such district, which school district has not within ten years previous to making such investment defaulted in the payment of either principal or interest of any debt authorized to be contracted by it.
 This act -hall take effect immediately. Next we give the leading provisions of the law as to invastment and

Next we give the leading provisions of the law as to investments as broadened by the statute of 1889.

broadened by the statute of 1889. SECTION 1. That the first section of the act of which this is a supple-ment be and the same is hereby amended so as to read as follows: That it shall not be lawful, from and after the passage of this act, for any savings bank or other savings institution, whether chartered or incorporated under a general or special act of the legislature of this State, and any provision contained in the charter, or any supplement thereto, of such savings bank or savings institution to the contrary, to invest the moneys deposited with the same in any manner, except as follows:

Interest, of such savings bank of 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 interest thereof: III. In the interest-bearing bonds of this State; III. In the interest-bearing bonds of this State; III. In the bonds of any State in the Uniton that has not, within ten years previous to making such investment by any such bank or institu-tion, defaulted in the payment of any part of either principal or interest of any debt authorized by any legislature of such State to be contracted. IV. In the stocks or bonds of any city, town, county or village of this State, issued pursuant to the authority of any law of this State, or of the cities of New York, Brooklyn and Philadelphia, or in any interest-bearing obligations (other than those commonly known as improve-ment certificates) issued by the city, town or borough in which such bank or institution shall be situated; (See below for provision including the bonds of certain cities and counties of any State in the United States). States)

The condet of certain cities and counties of any state in the United States). V. In bonds secured by mortgages which shall be a first lien on real estate situate in this State, and worth at least double the amount loaned thereon, but not to exceed eighty per centum of the whole depos-its shall be so loaned or invested; but in case the loan is on unimproved or unproductive real estate, the amount loaned thereon shall not be more than thirty per centum of its actual value; and no investment in 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 such bank or institution, and a majority of which committee shall certify to the value of the premises mortgaged, or to be mortgaged, according to their best judgment; such report shall be field and preserved among the records of the institution; VI. In real estate strictly in accordance with the following pro-visions.

visions

We do not reprint the real estate provisions, as they cover a matter not germane to our present subject. It is sufficient to say that they are two in number, being marked (a) and (b), and may be summarized as below:

(a) authorizes the holding of a plot for erection of a banking building or buildings, portions of which may be rented, but the cost of lot and buildings must not exceed 50 per cent of the net surplus of the corporation:

(b) all purchases under foreclosure sales upon mortgages owned by the corporation or sales under judgments or decrees obtained for debts due, etc.; and all such real estate must be sold within five years unless, on application to the State Board having supervision of Savings Banks, time shall be extended.

But the character of the investments in certain cities and counties is further greatly broadened by the law of 1886, which being passed in 1886 was of course a statute of the State when the above act of 1889 was passed, and extends the scope of the 1889 law. The law of 1886 is as follows :

as follows: SECTION 1. That it shall be lawful for any savings bank or savings in-stitution, incorporated under any law of this State, to invest moneys deposited with it in the bonds of any eity or county of any State of the United States of America, which have been or may be issued pursuant to the authority of any law of any such State; provided, no such eity or county has, within ten years previous to making such investment by any such savings bank or savings institution of this State, defaulted in the payment of any part of either principal or interest of any debt authorized by law of such State to be contracted; and provided, fur-ther, that the total indebtedness of any such eity or county is limited by law to ten percentum of its assessed valuation.

By another act the banks also have the right to invest in railroad bonds under certain restrictions. The authorization was given by Section 2 of an act approved February 22, 1888. Subsequently (April 27, 1888) this Section 2 was repealed. On March 27, 1889, however, it was again re-enacted. The section is as follows:

SECTION 2. That it shall be lawful for any savings bank in this State to invest its funds in first mortgage bonds of any rallroad company which has paid dividends of not less than four per centum per annum regularly, on their entire capital stock, for a period of not less than five years next previous to the purchase of such bonds, or in any con-solidated mortgage bonds of any such company authorized to be issued to retire the entire bonded debt of such company.

The other law referred to above amending section 2 of the law of

The other law referred to above amending section 2 of the law of 1878 is as below. It relates to *loans on collaterals*: SECTION 2. That hereafter it shall not be lawful for any saving insti-tution 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 collat-eral security or securities shall be of the same nature and character 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 defaulted in the time of such loan, and then only to the extent of *cightly* per centum of the *market* value of such collaterals; *provided*, that the total amount of such loans shall not exceed fifteen per centum of the total deposits held by such institution.

In addition to the foregoing (according to section 27 of the general law of 1876) the managers can keep on hand or on deposit in any bank in the State, or in any trust or safe deposit company in New Jersey,

STATE AND CITY SUPPLEMENT.

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 current 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

IN THE

STATE OF NEW JERSEY.

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

ASBURY PARK-{FRANK L. TEN BROECK, Mayor, WM, C. BURROUGHS, Clerk. Asbury Park is in Monmouth County.

Asbury Park is in Monmouth Cou LOANS— When Due. FIRE BONDS— 5s, A&O, \$10,000....Oct. 1, 1915 Subject to call after Oct. 1, 1900. WATER BONDS— 5s, J&D....\$60,000..June 1, 1915 Subject to call after June 1, 1910 5s, J&D....\$10,000..June 1, 1918 Subject to call at any time. 5s, J&D....22,000..June 1, 1924 5s, J&D. 48,000....June 1, 1924 5s, J&D, 48,000....June 1, 1924 TAY EFEE — All bonds issued When Due. |

TAX FREE.—All bonds issued by this borough are exempt from taxation.

ASBURY PARK SCHOOL DISTRICT.

This district is in Monmouth County and includes Asbury Park, Ocean Grove, Bradley Beach, West Asbury Park, and all of Neptune Township.

LOANS— When due. SCHOOL BONDS— 5s, semi-ann., \$65,000..1910-1942 (\$2,000 due yearly on June 20.) Total debt Feb. 1, 1897. \$91,000

 When due.
 Tax valuation 1896....\$5,840,390

 Assess, is about 50% actual value.

 1910-1942

 Tax rate (per \$1,00.)

 June 20.

 Population 1896 (est.)

 12,000

ATLANTIC CITY.-{F. P. STOY, Mayor. A. M. HESTON, Comptroller. This city is in Atlantic County.

creased in summer months to 150,000.

ATLANTIC HIGHLANDS .- J. T. STOUT,

Mayor; N. H. ROBERTS, Treasurer.

This Borough is in Monmouth County.

BAYONNE .- This city is in Hudson County.

DOUDS SOUD	IN 1034-1035.
LOANS— When Due. FUNDED ASSESSMENT—	ROAD BONDS 1893-
FUNDED ASSESSMENT-	5g., J&J, \$50,000, gNov. 1, 1994
5s, J&J, \$38,0001915	5s, 30,000
MUNICIPAL BONDS-	SCHOOL BONDS, 1893-
5s. M&S. \$45,000 Mar. 1, 1915	5g., J&J, \$5,000, gNov. 1, 1913
REFUNDING BONDS-	08,,040,000, 8
	and the second

T.	INANCIAL	STATEMENT.
	Amount.	Bonded debt 1896\$1,614,00
S	\$215,000	Floating debt 177,15
ds.	120,000	
ods	40,000	Sinking funds 112,39
	165,000	Net debt 18961.678.76
	410,000	Tax valuation, real11,815,41
	58,000	Tax valuation, personal. 619,66
ds.	337,000	Total valuation 189512,435,07
	39,000	Assessment about 35 actual valu
	94,000	Total tax (per \$1,000)\$23.5
	500	Population in 1890 was 19.03
·	136,000	Population in 1880 was 9,37
	16,000	Population in 1896 (est) 25,00

LOANS— City of Bayonne bonds Funded assessm't bond Funded road const'n b Funded tax bonds... Mark bonds... Park bonds... Refunded assess't bond Road bonds... Tax bonds... Township bonds... Water bonds... New bonds (1897)... Of the bonded debt New bonds (1897) 16,000 | Population in 1896 (est)... 25,000 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, \$148,000in 1903, \$159,000; in 1904, \$5,000; in 1901, \$30,000; in 1902, \$148,000in 1907, \$20,500; in 1908, \$52,000; in 1911, \$340,000; in 1912, \$23,000; in 1913, \$41,000; in 1914, \$13,000; in 1915, \$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.

BERGEN COUNTY .-- C. I. BLAUVELT, Clerk. The county seat is Hackensack.

 LOANS
 When Due.
 Tax valuation, real....\$21,959,971

 BOUNTY BONDS (\$500)
 Tax valuation, person'l 2,196,139

 7s, Jan., \$96,000....1898 to 1905
 Total valuation in 1896...24,186,110

 (\$12,000 due yearly on Jan.1)
 Population in 1896 was...47,226

 Total debt March 1, 1897......65,251
 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— Tax valuation, personal. \$365,860 Total valuation 1896....2,354,077 5a, \$120,400..\$5,000 y'ly from '98 Tax rate (per \$1,000).... 17'00 Population in 1890 was....2,558 Tax valuation, real.....1,988,217

BLOOMFIELD.-WM. L. JOHNSON, Clerk. Bloomfield is in Essex County.

INTEREST is payable at the Bloomfield National Bank.

BOUND BROOK.-F. N. VOORHEES, Mayor.

BRIDGETON.- {E. APPELGATE, Mayor. 8. HITCHNER, City Treasurer.

This city is situated in Cumberland County.

LOANS-	When Due.	Interest payable at Bridgeton.			
SCHOOL BONDS-	and an and an and an	Total debt Sept. 1, 1897 \$82,000			
5s, Oct., \$10,000	Aug. 1, 1899	Sinking fund, etc 5,000			
4128, M&S, \$4,000		Net debt Feb. 1, 1897 80,000			
4128, M&S, 21,000	1906 to	Tax valuation 18965,574,000			
(\$3,000 due yearly)		Assessment is 12 actual value.			
WATER BONDS-	TSCARE DUCT STRIPT	Total tax (per \$1,000)\$17.00			
6s. F&A. \$47.000	Aug. 1, 1898	Population in 1890 was11,424			
(\$3,000 due yearly)	to Aug. 1, 1913	Population in 1897 (est)13,300			

BURLINGTON. - This city is in Burlington County.

LOANS- When Due.	
CITY BONDS (refunding)-	
4s, M&S, \$22,500Sept. 1, 1904	
MEADOW DRAINAGE-	
4s, J&J, \$10,000July 1, 1901	
4s, J&D, 14,000Dec. 1, 1921	
Subject to call after Dec. 1, 1901	
PAVING BONDS-	
4s, \$16,500	L
STEAM FIRE ENGINE-	I
5s, J&D, \$4001898	ſ
TOWNSHIP BONDS-	L
4s	L

TAX FREE .- All bonds issued by this city are exempt from taxation.

BURLINGTON 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. \$10.66 Tax valuation, real....17,945,468 | Population in 1890 was....58,528 Tax valuation, person'1 5,627,584

CAMDEN{	J. L.	WESTCOTT.	Mayor.
	GEO.	G. FELTON,	Treasurer.
This city is in Camder	1 Cour	ntv.	

LOANS-	In	terest	Princin	pal.
NAME AND PURPOSE.	Rate.	Payable.	When Due. (Jutstand'g.
Bountys loans, 1864	. 6	J&J		
do 1864	. 6	J & J	July 1, 1900	20,000
City hall, 1874		J&J	Jan. 1, 1903	
Fire department, 1889		A & O	Oct 1, 1909	15,000
Floating debt, 1872		J&J	July 1, 1902	75,000
do 1876		M&N	May 1, 1906	130,800
do 1881	. 4	J&J	July 1, 1911	218,000
do 1883		J&J	Jan. 1, 1934	34,000
Funding, 1886	. 4	J&D	June 1, 1916	40,000
do 1872		J & D	Dec. 1, 1902	35,000
Interest account, 1873		J&J	Jan. 1, 1904	25,000
do 1875		J&J	Jan. 1, 1905	25,000
Park bonds, 1897	. 4	J & J	Jan. 1, 1922	75,000
Pay bonds, 1877	. 7	J&J	Jan. 1, 1907	25,000
School bonds		J&D	Dec. 1, 1897	1,000
Street improvement, 1897	. 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 1890		J&D	Dec. 31, 1919	
do 1892	. 412			
do 1893	. 412	J&J	Jan., 1923	95,000
do 1896	. 4	J&D	June 1, 1926	600,000
TOTAL DEBT. SINKING	FUN	D. ETC	-The subjoined	statement

shows Camden's total bonded debt and the floating debt on May 1 of the years 1894, 1895, 1896 and Sept. 1, 1897.

Total bonded debt\$1,895,800 \$1,254,800 \$1,217,000 \$1,217,800 Floating debt 30,000 30,000 30,000 60,000 Sinking fund 28,500 28,500	United States Morrgage & Trust Company, New \$1,500,000 issue of park bonds at the office of J. & of New York City and Seligman Bros. of London; or
The city water works in 1897 were valued at \$838,975, and the city hall, fire department property, etc., at \$345,330.	the Manufacturers' National Bank, Newark, N. J.
ASSESSED VALUATION-The city's assessed valuation and tax rate at different periods have been as follows:	FRANKLINR. Y. M. CHASE, C
Assessed valuation Rate of Tax	This township is in Essex County.
Verne Peal Personal Total ner \$1,000	LOANS- When Due. Floating debt.
1897	ROAD BONDS- 4s,, \$46,000April 1, 1898 Water debt (ind
1896	(\$2,000 due yearly)
1895 $17,141,770$ $1,416,610$ $18,558,380$ $24:50$	WATER BONDS- Tax valuation,
1886 13,701,474 1,592,210 15,293,684 26.50	4s,, \$47,000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	WATER BONDS- 1925 4s,, \$47,000. 1925 WoodSIDE BONDS- Total valuation 5s,, \$6,000. 1906 Population in 1
* The assessment for 1893 was for the first time made at full cash	Bonded debt
value. POPULATION-In 1890 population was 58,313; in 1880 it was	FREEHOLD DANIEL D. DENIS
41,659; in 1870 it was 20,045. The population in 1895 is estimated at	This town is in Monmouth County.
63,467.	
CLARPENT CO. M. T. J. C. M. C. M. J.	SCHOOL BONDS- Floating debt.
CAMDEN COM. F. IVINS, County Collector.	4s, J&J, \$15,0001905-1909 Total debt Aug.
County seat is Camden.	(\$1,000 due yearly on Jan. 1.) Tax valuation,
LOANS- When Due. Bonded debt Aug. 1, '97 \$56,000 WAR & PUB. B'LD'G. BONDS- Tax valuation, real34,031,498	Sewer Bonds- 5s, J&J, \$28,675 (\$1,775 yearly) Assessment abo Town tax (per s
78, June 1, \$10,000June 1, 1898 Tax valuation, real	WATER BONDS- Population in 1
7s. June 1, 10,000June 1, 1899 Total valuation 189737,159,149	4s, J&J. \$49,000 Part yearly. Population 189
5s, June 1, 10,000June 1, 1899 State & Co. tax (p.\$1,000)'97.\$8.90 5s, June 1, 10,000June 1, 1900 Population in 1890 was 87,687	The total tax roll as given above includes State, co
ARMORY BONDS- Population in 1890 was 87,687 Population in 1880 was 62,942	tax, \$9.50; town tax, \$5.00.
58, June 1, \$16,000June 1, 1908 Population in 1895 was100,104	The school bonds noted above were issued by the by the town of Freehold
INTEREST is payable at the First National Bank, Camden, N. J.	INTEREST payable at Treasurer's office.
tornately and stationally have the second station of the	TAX FREE-All of the town's bonds are exempt f
CAPE MAY {JAMES M. E. HILDRETH, Mayor. J. ASHTON WILLIAMS, Recorder.	
This city is in Cape May County.	GLENRIDGE NATHAN RUSSELL
LOANS- When Due. Interest is payable at Cape May.	
GENERAL IMPROVEM,T BONDS- Total debt Aug. 1, 1897. \$112,700	This borough is in Essex County.
58, \$10,000June 1, 1915 Sinking fund	LOANS- When Due. Bonded debt 18
5s, M&N, 13,000,, May 1, 1916 Net debt Aug. 1, 1897 109,200	4 ¹ ₂ s, F&A, \$60,0001902-1926 Ass'ed valu't'n, (\$2,000 yearly to 1916 and \$3,000
SEWER BONDS- 58, J&D, \$12,000June 1, 1921 Tax valuation, personal. 174,100	yearly to 1916 and \$5,000 yearly to 1926.)
REDEMPTION. ETC1890- Total valuation, personal. 174,100	
5s, J&J, \$15,000 Jan, 1, 1910 Assessment is & actual value.	GLOUCESTER CITY - JOHN
Deserve Down	

NEW JERSEY-CITIES AND TOWNS.

8, J&J, \$15,000,...,Jan, 1, 1899 R&FUNDING BOND — 8, A&O, \$18,600,...,Apr. 1, 1899 8, A&O, \$18,600,...,May J, 1910 8, A&O, 19,800,...,Oct. 1, 1899 8, J&J 4,300,...,Jan, 1, 1905

October, 1897.

Tax rate (per \$1,000) 1897.\$24.00 Population in 1890 was....2,136 Population in 1880 was.....1,699 Population in 1895 was (est.).2,700 EAST ORANGE.-{A. H. RYAN, President. ALONZO DUNKLEE, Auditor.

This township is in Essex County LOANS- When Due. SCHOOL BONDS-

ELIZABETH.— {JNO. C. RANKIN, JR., Mayor. JAMES MORRISON, Treasurer. This city got into financial difficulties through making extensive local improvements. Interest was defaulted February 1, 1879, and a compromise was finally effected with the bondholders, by which new 4 per cent bonds dated July 1, 1882, were issued in exchange for the old 7 per cent bonds turned in at 50 per cent of their face value. The holders of the remaining \$1,500 of unadjusted bonds are unknown. Elizabeth is in Union County.

LOANS-	-In	lerest		-Princ	ipal.
NAME AND PURPOSE.		Payable.			Outstand'g.
Adjustment bonds, 1882		J&J	July	1, 1922	\$3,274,520
Old bonds unadjusted	- 7	****	1000	1882	1,500
School bonds				to 1905	and the second se
A sinking fund of about \$75	5,000	per annn	n ia	applied	to redemp-

tion of outstanding bonds. INTEREST is paid by the Mercantile Trust Company of New York. TOTAL DEBT Erc.-Total bonded debt August 1, 1897, includ-ing unadjusted bonds, was \$3,365,020. Bonds are all exempt from city

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

	A	ssessed valuali	971.	Rate of Tax
Years.	Real.	Personal.	Total.	per \$1.000
	\$15,119,100	\$1,797,200	\$16,916,300	\$28.60
1896	14,796,650	1,780,300	16,576,950	28.80
1895	14,710,750	1,744,800	16,455,550	29.80
1894	14,530,075	1.678.775	16,208,850	28.80
1893	14,248,950	1,719,918	15,968,868	-29.80
The tax rate	in 1897 inclu	des State tax.	\$2.70: county	tax, \$5.40;

efty tax, \$20.50; total, \$28.60 per \$1,000. POPULATION-In 1895 was 43 765; in 1890 population was 37, 764; in 1880 it was 28,229; in 1870 it was 20,832.

ESSEX COUNTY .- ED. L. CONKLIN, Auditor.

Principal and interest of the park bonds are payable in gold.

Chairman.

and and the second s	a second s		
LOANS-	When Due.	Floating debt	\$9,459
ROAD BONDS-	TRACE TRACE	Total debt	112,459
		Water debt (included)	
(\$2,000 due yearly)	to 1920	Tax valuation, real	1,180,000
WATER BONDS-	States and states	Tax valuation, personal	. 80,000
48,, \$47,000		Total valuation 18961	1,260.000
WOODSIDE BONDS-	- Ball Anno	Total tax (per \$1,000)	. 24.80
58, \$6,000	1906	Population in 1890 was	. 2.007
Bonded debt	\$103,000	Population in 1895 (est.).	. 3,200
	and the second second		

SE, Commiss'r. Aug. 1, '97.. \$77,675 3,000

Aug. 1, 97..., \$7,075 3,000 g. 1, '97..., 80,675 5, 1897..., 2,346,798 bout ³4 actual value, *\$1,000)..., \$5'00 1890 was..., 2,932 '96 (estimated) 3,460 ounty and township

e township and not

from taxation.

L, Clerk.

897. ... \$60,000 a, real,'96 1,311,000

GLOUCESTER CITY.--{JOHN BEASTON, Mayor, G. W. DICKENSHEETS, Treasurer, Treasurer,

This city is in Camden County. LOANS- When Duc. IMPROVEMENT BONDS-4¹25,...., \$23,000.....1899-1908 WATER BONDS-68,...., \$20,000...1914 to 1923 (\$2,000 due yearly.) 58,...., \$10,000...1924 to 1928 (\$2,000 due yearly.) 58,...., \$31,000...1929 to 1932 (\$2,000 due yearly.) 48,...., \$31,000...1898 to 1913 (\$2,000 due yearly.) When Duc. | Bonded debt Feb. 12 '97. \$92,000

GLOUCESTER CO .- A. S. BARBER, JR., Co.

Collector. County seat is Woodbury.

County seat is Woodbury. LOANS- When Due. COURT HOUSE BONDS-4s. M&N. \$10,000 ... Nov. 1, 1897 (\$5,000 due yearly) to Nov. 1, 1897 BOAD BONDS-(\$1,500 yearly) 4s. M&N. \$16,000 (\$2.600 y'rly) TAX FREE-All of the county's bonds are exempt from taxation.

GUTTENBERG .- JOHN ZELLER, Chairman.

This town is in Hudson County.

LOANS- When Due. Tax valuation, personal. \$45,750 IMPROVEMENT BONDS-Total valuation 1896.....745,000 7s.....\$72,474.....Past due Floating debt......\$11,315 Total debt 1896.......\$3,789 Tax valuation in 1890 was.....1,206

HACKENSACK .- This town is in Bergen County.

HACKETTSTOWN .- This town is in Warren County LOANS— When Due, Assessed valuat'n, real. \$998,375 Town bonds......\$15,000 Assessed valuat'n, real. \$998,375 (\$3,000 yearly) Total valuation 1897... 1,320,855 (\$3,000 yearly) Total valuation 1897... 2,417 do do 12,000.1911 Bonded debt April 1, 1897.\$69,000

HARRISON-{P. J. CAIRNES, President. E. J. GRACE, Treasurer.

This city is in Hudson County.

HIGHTSTOWN .- This borough is in Mercer County.

 LOANS
 When Due.
 Floating debt
 \$53,453

 School Bonds Jaily 1, 1998
 Total debt Dec. 10, 1896.
 407,953

 7s, J&J, \$14,700....July 1, 1998
 Sinking fund.....6,711
 6,711

 Ss, May, 22,000....1897 to 1903
 Net debt Dec. 10, 1896....6,711
 401,242

 Street Improvement Bonds Sasessment about actual value.
 6,711

 6s, J&J, \$40,000.....July 1, 1913
 Total (less exe'pt)'96%3,286,697
 Total tar (per \$1,000) 1897.\$25:40

 5s, J&J, \$16,000.....July 1, 1913
 Population in 1890 was.....
 8,338

 Bonded debt Dec. 10,'96.\$354,000
 Population in 1896 (est.)...10,000

 WATER LOAN Assessed valuation 1896 \$800,000

 5s,, \$20,000...1900 to 1919
 Tax rate (per \$1,000) 1896..\$1'57

 (\$1,000 > nnually.)
 Population 1890......1875

 Total debt Sept. 1, 1897.. \$20,000
 Population 1897 (est.).....2,000

LOANS

HOBOKEN.-{LAWRENCE FAGAN, Mayor.

Hoboken is in Hudson County.						
LOANS-	-In	terest	Princi	pal.		
NAME AND PURPOSE.	Rate	Panable.	When Due.	Outstand'g.		
A Judgment, 1875r	7	F & A	Feb. 1, 1905	\$54,000		
do 1889			July 1, 1899	30,000		
Library bonds, 1897		J&J	Jan. 1, 1917	50,000		
B&C School-house, 1887.r		F&A	Aug. 1, 1907	45.000		
do 1890.c&r	4	J & J	July 1, 1910	100,000		
do 1897	4	J&J	Jan. 1, 1917	90,000		
Sewer bonds, 1897	4	J&J	1917-1925	100,000		
D Water bonds, 1882r	6	A & 0	Oct. 2, 1902	9,500		
D do 1883r	5	A&O	Apr. 12, 1903	5,000		
do 1890r	412	M&N	Nov. 1, 1910	20,000		
Engine house, 1890	6	M& N	Nov. 1, 1902	15,000		
do 1897.rac	4	THE OC IN	Oct 1, 1917	25,000		
		M&N	Nov. 1, 1907	13.000		
Fire house, 1892r	412 412		Aug. 1, 1908	7,000		
do 1893r			Aug. 1, 1909	10,000		
do. 1894r	4	·····	Aug. 1, 1909	13,000		
D Volunt'r b'nty, ser. I.c	6	J&J	Jan.,'98,to1900	10,000		
(\$4,000 111 1898		500 years	y in 1899-1900.)	337,000		
A Redemption, 1878c	6	J&D	Dec. 1, 1898	75,000		
A do 1879c		F&A	Feb. 1, 1899	196,000		
C do 1881.c&r	5	M&N	Nov. 15, 1901	60.000		
A City Hall, 1880c&r	5	M&S	Sept. 1, 1910			
Police Dept., 1892	412	M&N	Nov. 1, 1912	24,000		
B Public bath, 1888r	4	A & O	Oct. 1, 1898	10,000		
Paving bonds1897	4		Oct. 15, 1927	200,000		

"c," coupon bonds; "r,"registered bonds.

PAR VALUE OF BONDS-A is \$1,000; B is \$5,000; C is \$10,000; D is \$500.

INTEREST on registered bonds is payable at the City Treasurer's office. Coupons are payable by the First National Bank of Hoboken, and interest on water bonds at Water Registrar's office.

ASSESSED VALUATION-The city's assessed valuation (about 66 per cent of the cash value) and tax rate at different periods have been as follows:

	Real	Personal	Total	Rate of Tax
Years.	Estate.	Property.	Assessed Valuatio	m. per \$1,000
1897			\$26,772,890	\$24.20
1896	\$24,828,600	\$2,884,640	27,713,240	22.00
1895	22,124,400	2,242,480	24,366,880	24.20
	21,519,000		23,673,900	23.40
	17,275,600		18,898,462	24.70
	15,621,100		17.112.400	25.36
	13,575,600		14,860,047	21.81
POPUL	ATION-In	1890 population	was 43,648; in	1880 it was
30,999; in	1870 it was	20,297.		

HOLLY BEACH.—W. H. BRIGHT, Treasurer. This borough is in Cape May County.

IMPROVEMENT BONDS-	Total valuation in 1896. \$216.479
	Tax rate (per \$1,000) 1896\$3 50
	Population 1897 (est.)
	Population 1890
Total debt Sept. 1, 1897 31,500	TONL W FORT OND ALK

HUDSON CO.-

This county contains the cities of Jersey City, Hoboken and Bayonne. The county seat is Jersey City.

LOANS- when Due.	LOANS- When Due
BRIDGE BONDS-	PUBLIC ROAD BONDS-(Con.)
5s, J&J, \$31,000c.Nov. 1, 1901	4 ¹ ₂ s, J&J, \$600,000.c.Jan. 1, 1925
4s, J&J, 5,000r.Jan. 1, 1898	4 ¹ 2g.J&J, 100,000g,c&r.Jan. 1,'25
412g, M&S, \$100,000g c.Sept. 1, 1918	4s, A&O, 24,000 r Oct. 1, 1902
4s, J&J, 110,0001916	4s, A&O, 38,000 r Oct. 1, 1903
LUNATIC ASYLUM BONDS-	4s, A&O, 38,000 rOct. 1, 1904
4128, J&J, \$100,000. r. Jan. 1, 1911	4128, J&J, 600,000Jan. 2, 1925
(\$10,000 due yearly) to Jan.1, 1920	4s, M&N,200,000 1927
4s. J&J. \$130,000r.Jan. 1, 1898	48, 127,000 1902
(\$10,000 due yearly) to Jan. 1,'10	PURCHASE BONDS-
3s, J&J, \$22,000r.Jan. 1, 1898	4128, \$73,000 rNov. 2, 1911
(\$2,000 due yearly) to Jan. 1, '08	TAX ARREARS BONDS-
3s, J&J, \$1,000r.Jan. 1, 1909	6s, J&J,\$250,000 c&r.Jan. 1, 1905
PUBLIC ROAD BONDS-	5s, J&J, 300,000 r Jan. 1, 1898
4128. M&N.100.000. r. Nov. 1, 1922	58, J&J, 318,000 c&r. May 19, 1901
4128, J&J, 500,000c&r.Jan. 1, 1923	WAR RENEWAL BONDS-
4128, J&J, 250,000c&r.Jan.1,1923	5s, M&S.\$854,000 c&r.Jan. 1, 1905
412g.J&J, 500,000g.c&r.Jan. 1,'24	

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, \$1,219,541; net debt, \$3,121,233. The net debt in 1895 was \$2,600,664.

ASSESSED VALUATION and tax rate have been as follows:

	10			un ruic
Years.	Real.	Personal.	Total. pe	r\$1,000.
1896	\$137,687,292	\$12,261,922	\$159,949,214	
1894	135,386,022	11,921,881	147,307,903	5.80
1893-94	. 130,209,003	11,382,210	141,591,212	
1891-92	. 123,387,636	10,107,418	133,495,054	5.60
POPULA	TION The popu	lation in 1890	was 275,126; in 1	880 was
			population in 1	
300,000.	A REPORT OF A		THE CONTRACTOR	1.301 98

JERSEY CITY.— {EDWARD HOOS, Mayor. GEORGE R. HOUGH, Comptroller. Jersey City formerly suffered greatly from difficulty in collecting 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 city made an estimate of the city property owned and put the total vaue 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.

LOANS-		aterest	Princip	pal.
NAME AND PURPOSE. Armory bonds1895r	Rate.	Payable.	When Due.	Jutstand'g.
Armory bonds1895r	412	J&J	1898 to 1901	\$4,000
(\$1,000 di	ie yea	rly on Ja	n. 1.)	ab anthrough
Armory bonds	r 5g.	M&S	Sept. 1, 1923	700,000
uo uo 100-1	05.		Sept. 1, 1923 May 1, 1924 July 1, 1913 Feb.10, 98 to 1	600,000
City government, 1872c&i	: 7	J&J F&A	July 1, 1913	a550,000
City Hall, 1891c&r (\$10,000 due	5	F&A	Feb.10,'98 to'1	2 150,000
(\$10,000 due	yearly	y to Feb.	10, 1912.)	
do 1893	. og.	Jaz J	Jan. 1,'13 to'2	2 200,000
(\$20,000 due	yearl	y.)		
do 1893	5g.	J & J	Jan. 1, 1923	350,000
do 1896	4	F & A	1898 to 1901	40,000
(\$10,000	due v	early on J	(an. 1.)	Contraction of
do 1896	4	F&A	1902 to 1904	26,000
(Part du	ie vea	rly on Fel	b. 1.)	Charles and Charles
Refunding, 1897		M&N	May 1, 1927	450,000
Park, 1897	A P			100,000
City of Jersey City, 1884c&r	6	A & 0	Apr. 1, 1904	t1,000,000
Fine Engine House Police St	totion	ate Bor	Apr. 1, 2002	11,000,000
Fire Engine House, Police St	412	J & J	Inly 24 1001	8,000
Engine house, etc., 1893r do do 1894r do do 1896r	412	J&J M&S	July 24, 1901	8,000
	412	M&S	Sept.10, 1902 Dec. 28, 1903	8,000
do do 1896r	412	J&J	Dec. 28, 1903	4,000
Fonce H'a-Quar., etc., 1890.1	4	Jarj	Jan. 1, 1898	s25,000
Police H'd-Quar.,etc.,1890.r (\$5,000 due ye Police stations, 1890r	arly J	an 1, 189	8, 10 1902.)	10.000
Police stations, 1890r	412	Ado	Oct. 1, 1903-4	10,000
do do 1891	5	J&J	Jan.1 '99-1900	19,900
do do 1892r	5	J&J	Jan.1 '99-1900 Jan. 1, 1909 Jan. 1, 1905-7	19,900 20,000 15,100
do do 1891r	412	J & J	Jan. 1, 1905-7	15,100
Funding Loons to Fund				
Assessment bonds,1875.c&r do 1876.c&r	7	J & D	June 1, 1905	600,000
do 1876 ckr	7	J & J	Jan. 1, 1906	300,000
do 1891.c&r	5	A & 0	Apr. 1, 1916	1,469,000
Floating debt, 1879.c&r	6	F&A	Feb. 1, 1909	1,353,000
Maturing bonds, 1880.c&r	6	J & D	June 1, 1910	†450,000
do do 1892.c&r	5	J&J	Jan. 2, 1922	†200,000
Differences be 1991.001	5	A & 0	Apr. 1, 1911	1150,000
Differences, &c., 1881.c&r Tax arrearages, 1893r	412		Apr. 1, 1911	
Tax arrearages, 1895	4-2	J&J	Jan. 1, 1898	410,000
do 1894r do 1889r do 1889r	412	J&J	May 10, 1899	412,000
do 1889r	312	A & 0	Jan. 1, 1898	000.66
do 1889r	312	A & O	Apr. 1, 1899	386,000
ao 1895	4-2	J&J	Jan. 1, 1900	325,000
do 1896r	412	J & J	.mrv 1, 1898	100,500 245,000
do 1896r	412	A & O	Oct. 1, 1898	245,000
Improvements, 1874r	7	J & J	Jan. 3, 1906 June 8, 1900	60.000
		J & J	June 8, 1900	a125,000
Property purchasedr School Bonds, including Berg Pub. schools (Bergen, 1869. do (Bergen, 1870. do (Hudson), 1870.	4	with bon	d optional	a125,000 633,299
School Bonds, including Berg	en, et	c., issues-	- I COLORE TO A COLORE TO A	Li al di contra di
Pub. schools (Bergen), 1869	r 7	J & J	July 1, 1898	50,000
do (Bergen),1870	r 7	J&J	Jan. 1, 1900	100,000
do (Hudson) 1870	r 7	J & J	Jan. 1, 1900 Apr. 2, 1900	50,000
do 1897	g 4	F & A	Aug. 2, 1927	100,000
do 1897 Streets and Sewers Assessmen	2		148. 2, 1021	100,000
Ctracts and someons 1000 de	r 5		Tan 2 1000	tz548,000
Streets and sewers, 1892.cd Water loan, 1866.6 do 1870	5777777777666655555		Jan. 2, 1922	
Water loan, 1866		J&J	Jan. 1, 1899	a100,000
do 1870				a375,000
do 1872		A & 0	Apr. 1, 1902	a800,000
do 1872	- 1	M & S J & J	Sept. 1, 1902	a500,000
do 1874	- 7	Jarj	Jan. 1, 1904	a250,000
do 1876	r 7	J&J	Jan. 1, 1906	a60,000
do 1876	r 7	M & N	Nov. 1, 1906	a61,000 a47,000
do 1878	r 7	M& S	Mch.26, 1908	a47,000
do 1873	. 7	M & N M & S M & N	May 1, 1913	a500,000
do 1877	. 6	J&J	July 1, 1907	a255,000
do 1876 do 1876 do 1878 do 1873 do 1877 do 1877 do 1879	. 6	A & & J M & & J J J M & & M J J M & & & A J F J & & & A J F A & & A & A & A & A & A & A & A & A &	Feb. 1, 1909	a50,000
do 1879	6	J& J		a50,000
do 1883	5	F&A	Feb. 1, 1913	ta525,000
	T 5	A & O		1586,000
do 1891	The F	J & D		350,000
do 1001		J&J		1218 000
do 1892	er o er 5	J & J J & J	Jan. 2, 1922	1248,000
do 1893	or o	J&J	Jan. 21, 1923	1200,000
do 1891	er 41		Jan. 2, 1925	179,000
Past due, not presented for p	ауше	nt—		1 000
Streets and sewersvariou	ls 7			1.000
Improvements	- 7			$1,000 \\ 1,750 \\ 5,000$
Police headquarters	. 4	1.1.1.1.1.1.		5,000

Toterest -

s,000 a \$1,000 each. + Secured by special sinking fund. s Wholly in sinking fund. z These are assessment bonds *Principal and interest paid by a special tax levy. 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, was \$17,889,188, which amount included \$4,218,000 of assessment 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 the water debt, on the following dates: Dec 1, 1896. Dec 1, 1895.

Burn Harrishin William Trace Thereither	Dec. 1. 1896.	Dec. 1, 1895.
General account debt	. \$8,535,188	\$8,599,791
Assessment account debt		4,222,000
Temporary loans		317,464
Improvement certificates		228,009
Unexpended appropriations, 1889-94		215,020
Other accounts	339,332	352,667
Other accounts		002,001
Totalliabilities (excluding water debt).	.\$14,398,137	\$13,934,951
Cash in City Treasury	. \$322,350	\$460,845
Cash and bonds held in sinking funds	1,983,113	1.743.417
Cash and bonds not in sharing funds		3,258,857
Taxes due and unpaid		2,014,740
Assessments due and unpaid		
City property	. *1,426,500	*1,426,500
Due city for advertising tax sales	735,894	447,606
Other items	. 735,894	172,493
Total resources	\$10.212.787	\$9,524,458
		\$5,136,000
Water debt (sinking funds not deducted)	. \$9,130,000	\$9,130,000
* Partial value only.		
SINKING FUNDS-The sinking funds,	all of which a	re invested in
the city's bonds and certificates, on Dec. 1		
Cash.	Securities.	
General sinking funds \$85,906	\$1,897,207	\$1,983,113
Water sinking funds 2,663		
		A
Total \$88,569	\$2,258,095	\$2,346,664
CITY PROPERTY The city owns its		which are self-
sustaining.	Water WOILS W	are sen-
ASSESSED VALUATIONThe city's	assessed value	ation and tax
rate have been as follows:	12 10 10 10 10 10 10 10	MANY TOTAL AND
Assessed, Valu	ation.	- Tax Rate
Real. Personal	. Total.	ner \$1,000.
10000. 101000000	100000.	10. 41,000.

	A second	ssessed rununo	10.	and header
	Real.	Personal.	Total. pe	r\$1,000.
1896	\$81,020,120	\$7,040,230	\$88,060,350	\$27.40
1895	. 81.968.790	7,370,832	89,349,622	27-40
1894	79.551.020	7.029.950	86,580,970	27.50
1890		5,898,150	78,957,415	26.40
1886		4,985,200	66,879,939	29.40
1880		5,343,815	59,466,690	28.00
DODUL ATIC	M_Tn 1800	nonulation was	163 003. in 189	RO it was

120,722; in 1870 it was 82,546.

Principal -

NEW JERSEY-CITIES AND TOWNS,

KEARNEYG. B. REID, Treasurer.				
LOANS- When Due.	LOANS- When Due.			
STREET IMPROVEMENT-	School Bonds-(Con.)			
58, F&A, \$25,000Aug. 1, 1901	5s, J&D, \$14,000 1898 to 1904			
58, F&A, 2,000Aug. 1, 1903	(\$2,000 yearly on June 1.)			
58, F&A, 18,0001898 & 1899	5s, M&N, \$5,000 1894 to 1902			
(\$9,000 yearly on Feb. 1.)	(\$1,000 yearly on May 1.)			
5s, F&A, \$500Aug. 1, 1903	5s, J&D, \$2,000June 1, 1906			
5s, F&A, 9,000 1898-1900	5s, M&S, 4,000Sept. 1, 1906			
(\$2,000 in 1898, \$3,000 in 1899,	5s, J&D, 1,000Dec. 16, 1906			
\$4,000 in 1900.)	5s, J&D, 2,000June 10, 1898			
5s, M&S, \$5,000Mar. 1, 1902	SEWER BONDS-			
FIRE DEPARTMENT-	5s, M&S, \$25,000Sept. 1, 1901			
5s, M&N, \$1,000May 1, 1898	5s, M&S, 75,000Mar. 1, 1903			
5s, M&S, 2,000 May 1, '98 & '99	5s. M&S, 4,0001898 & 1899			
5s, F&A, 9,000 1898 to 1906	WATER BONDS-			
(\$1.000 annually on Aug. 1.)	6s, A&O, \$58,000Oct. 1, 1917			

(\$1,000 annually on Aug. 1.) REDEMPTION RR. BONDS— 5s, J&D. \$94,000...June 1, 1902 5s, J&D. 6,000...June 1, 1903 5s, J&D. 48,800...June 1, 1904 SCHOOL BONDS— 5s, J&A. \$4,000.Aug. 1,'98 & '99 5s, J&D. 1,000...Dec. 16, 1900 5s, F&A, 500...Feb. 1, 1907 5s, M&S, 16,000...B88 to 1901 (\$4,000 parent 1) (\$4,000 yearly on Sept. 1.)

WATER BONDS-68, A&O, \$58,000....Oct. 1, 1917 58, A&O, 30,000....Oct. 1, 1917 58, A&O, 30,000...Oct. 1, 1917 58, A&O, 13,000...Oct. 1, 1917 58, A&O, 11,000...Oct. 1, 1919-20 Bonded debt Aug. 1, '97. \$487,000 Tax valuation, personal. 398,350 Total valuation personal. 398,350 Total valuation 1896....3,754,250 Tax rate (per \$1,000)... 21:40 Population in 1890 was....7064 Population '95 (State census).10,467 1897 amounted to \$670,214,53...04

Populat'n'95 (Statecensus).10,467 The assets of the township in 1897 amounted to \$670,214 53. Of this amount \$11,356 87 was cash; \$145,200 value of real estate; \$120,000 value of water system; sinking fund, \$121,766 91; arrears of taxes, \$98,276 76; other assets, \$175,613 94. INTEREST on the redemption bonds is payable by the Central Trust Company, New York; on the street improvement bonds by the National Newark Banking Company; on the sewer bonds due Sept 1, 1901, and on \$5,000 due annually at the German National Bank; on all others at the Essex County National Bank.

LONG BRANCH .- Long Branch is in Monmouth County.

MADISON.-J. P. ALBRIGHT, Mayor. This borough is in Morris County. Bonds are tax exempt.

INTEREST is payable at the First National Bank of Madison

MAYWOOD.-P. P. AIKERMAN, Collector. bis borough is in Bergen Co

	Floating debt \$750
ROAD IMPROVEMENT BONDS-	Total debt Sept. 1, 1897. 19,750
5s, J&J, \$12,0001899 to 1910	Assessed valuation, real. 184,010
(\$1,000 annually.)	Assessed valuat'n pers'L 18,125
SCHOOL BUILDING BONDS-	Total valuation 1896 202,135
5s, J&D, \$7,0001901 to 1914	Assessment about 12 actual value.
(\$500 annually.)	Tax rate (per \$1,000) '96\$26.40
Bondad daht Sant 1 107 910 000	Population 1907 (art) 250

MERCER CO.-S. WALKER, Collector.

County seat is Trenton.	
LOANS- When Due.	
BRIDGE BONDS-	4s,, \$25,000June 8, 1903
5s. , \$120,000Feb. 1, 1896	Bonded debt Dec.1,1896.\$270,000
	Tax valuation 1896 41,811,895
	Tax rate (per \$1,000)\$5.50
	Population 1890 was 79,978
	Population in 1896 (est.)85,000

MIDDLESEX CO .- DAVID SERVISS, Collector.

 MIDDLESEX CO., —DAVID SERVISS, Collector.

 County seat is New Brunswick.
 LOANS — When Due.

 BEDOE BONDS—
 When Due.

 7s. A&O, \$5,250 ... Apr. 1,'97-1900
 4s. J&J, \$20,000.... 1904-1907

 (\$5,000 due yearly on Jan. 1, '1905-09
 4s. J&J, \$10,000. Jan. 1,'1908-'09

 Galadian Strain Strain

INTEREST is payable at the County Collector's office, New Bruns-wick, N. J.

TAX FREE .- All bonds issued by this county are exempt from tax

MONTCLAIR .- SILAS STUART, Treasurer.

 MONTCLAIR.-SILAS STUART, Treasurer.

 This township is situated in Essex County.

 LOANS When Due.

 B. JLEGARD BOXDS Standard In Essex County.

 B. JLEGARD BOXDS When Due.

 B. JLEGARD BOXDS ISO DESS

 S. M&K, \$\$130,000
 1897-1900

 (\$15,000 due yearly on Nov.1.)
 School BoxDs

 School BoxDs
 1897-1901

 (\$1,000 due yearly on Aug.1.)
 School A., \$25,000, g. Oct.1, '98

 School Me yearly on Aug.1.)
 School A., \$25,000, ..., 1997-1901

 Sch, F&A., \$1500, ..., 1997-1901
 School Me yearly on Aug.1.)

 Sch, F&A., \$27,000, ..., 1997-1901
 School Me yearly on Aug.1.)

 Sch, F&A., \$2000, ..., 1997-1901
 School Me yearly on Aug.1.)

 Sch, F&A., \$2000, ..., 1997-1903
 School Me yearly on Aug.1.)

 Sch, F&A., \$2000, ..., 1997-1904
 School Me yearly on Aug.1.)

 Sch, F&A., \$2000, ..., 1997-1904
 School Me yearly on Aug.1.)

 Sch, F&A., \$2000, ..., 1997-1904
 School Me yearly on Aug.1.)

 Sch, F&A., \$2000, ..., 1997-1904
 School Me yearly on Aug.1.)

 School Me yearly on Aug.1.)
 School Me yearly on Aug.1.)

 School Me yearly on Aug.1.)
 Schod Allon, personal. 855,700

sewer bonds at the National Shoe & Leather Bank of New York City; on all other issues at the Bank of Montelair, Montelair, 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 Status 1, 199
 Total valuation 1806 ...\$2,582,609

 School bonds, 5s......
 \$85,800
 Assessment about 23 actul value.

 Road bonds, 5s......
 11,252
 Tp.tax rate (per \$1,000)'96. \$19.70

 Bonded debt Aug. 1,'97
 97,052
 School tax (per \$1,000)'96. 4.09

 Assessed valuation,real 2,469,049
 Population 1897 (est.)......8,000

 Assess. valua., personal
 113,560

NEWARK.-{JAMES M. SEYMOUR, Mayor. JOHN S. GIBSON, Comptroller. Newark is situated in Essex County.

LOANS-	-	-Inte	rest.	Princip	al
NAME OR PURPOSE.	R	ale. 1	Payable.		Dutstand'a.
Annexation		4	M&S		\$126,000
City improvement refundi	ng	4	M&S	Mch., 1923	1,500,000
City tax	1886	4	M&S		158,000
Corporate		6	F&A	Aug. 1, 1908	700,000
do1		5	J&D		500,000
Intercepting sewer	1888	4	A & 0	Apr. 10, 1908	620,000
do	1895	4		1000	34,000
do	1-96			. 1916	100,000
do	1896			1897-1899	100,000
do	1897	3.35		. 1917	200,000
Sewer		6	M&S		180,000
Street improvement		6	M & 8		270,000
do do and sewer.	1886	4	M & N	May 10, 1906	500,000
Street opening		4	1915	1915	100,000
Tax arrearage	1887	410	J&J	July 1, 1897	75,000
do	1890	410	J&J		28,000
do		4	J&J	July 1, 1898	61,000
do		4	J&J		51,000
do		4		1001	34,000
do	1892	4		1000	33,000
do		4		1000	31,000
do					53,000
do				1000	66,000
do				1000	66,000
Public Library		4	J&J		300,000
Water debt		7	F&A		50,000
do	1875	7	M&N	May 1, 1905	500,000
do		5	M&N		100,000
do		5		1911	70,000
do		410	M&N		215,000
do		410	MAR		20,000
do		4	J&D		20,000
do		4	J&D		20,000
do		4	MAN		30,000
do		4	MAN		12,000
do		4	A & 0		15,000
do		4	F&A		6,450,000
do		4	r or A	1010	20.000
do		4		10 CO 10 CO	55,000
		4		14 (5 x M)	40,000
	1000	-		1010	40,000
	1007			3000	100,000
do	1994	4	******	1927	100,000

INTEREST is payable at the office of the City Treasurer and at loca banks.

TAX FREE.-The city's bonds are all exempt from taxation.

TOTAL DEBT SINKING FUNDS, ETC.—The subjoined statement shows Newark's total bonded debt, the sinking fund held by the city against the same, and water debt, on Jan. 1, 1897, and in 1896 and 1894:

Jan. 1, 1897.	Jan. 1, 1896.	1894.
Tot. bond. debt (incl. water dbt.) \$13,773,000	\$14,160,000	\$14,733,000
Sinking funds	2,900,315	3,291,895
Net bonded debt	\$11,259,685 \$7,717,000	\$11,441,105 \$7,677,000

The sinking fund receives each year an amount equal to about 3 per ent of the bonds outstanding.

Temporary loan bonds are only issued against such assets as unpaid axes of the last two years which are not applied to the payment of ax-arrearage bonds, and unpaid assessments for street paving and ewer improvements.

DEBT LIMITATION .- The city's debt is limited by law to 15 per ent of the total valuation.

ASSESSED VALUATION.-The city's assessed valuation and tax rate have been as follows, property being assessed at about 70 per cent of actual value:

			Total	Total
12 22 2 10 20 20	Real	Personal	Assessed	Tax per
Years.	Estate.	Property.	Valuation.	\$1,000.
1896	\$108,872,790	\$26,130,716	\$133,483,311	\$19.60
1895		25,587,787	*130,085,787	19.80
1894	102,412,335	27,285,668	129,698,003	18.20
1893	97,665,790	25,964,764	123,630,554	18.70
1890	88,729,905	25,265,475	113,995,425	18.20
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 138,508; in 1870 it was 105,059; in 1895, according to the State cen-sus, it was 215,807.

This city is situated in Middlesex County. As we were going to press October 1, the city was advertising for sale \$98,000 4 per cent refund ine singlify fund hards

ing sinking fund bonds.	
LOANS- When Due.	LOANS- When Due.
REVENUE BONDS-	STREET AND SEWER BONDS-
4s, M&N, \$47,500	7s, M&N, \$100,000 1898
SINKING FUND BONDS-	7s, M&N, 14,6001898 & 1899
6s. M&S, \$11,000. Sept. 1, 1902-3	68. M&N, 229,0001898 & 1899
6s, M&S, 41,0001901, '02 & '03	68. M&N. 30.0001899 & 1900
6s, J&J, 141,500., 1905 & 1906	6s. M&N. 19,5001900 & 1901
5s, M&N, 45,000. May 1, 1897-8	68. M&N. 18.5001901 & 1902
5s, M&S, 22,000Sept. 1, 1901-2	68. M&N, 24,0001902 & 1903
5s, M&S, 25,000 Sept. 1, 1902-3	68. M&N. 37,0001903 & 1904
5s, J&J, 15,000 Jan. 1, 1905-6	6s, M&N, 5001904 & 1905
4128, M&N, 12,000, May 1, 1907-8	6s. M&N. 4,5001905 & 1906
4128, A&O, 95,000Oct. 1, 1919	68. M&N. 1.0001906 & 1907
4 ¹ 98,, 65.000	68, M&N, 11,5001907 & 1908
48,, 10,000	REFUNDING BONDS-
4s, M&N, 65,0001907 & 1908	48. M&N, \$151,000 May 1, 1922
4s. M&S, '10,000. Mar., 1907-8	WATER BONDS-
3s. M&N, *10,000. Nov. 1, 1908-9	78, M&N, \$50,000Mch. 1, 1898-9
3s, M&S, *40,000Sept.1,1917-18	78, M&N, 50,000Mch. 1, 1903-4
out manoi antionano partiro xi no	110,

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 shows 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 Sinking funds and cash assets	\$1,570,600		Apr. 1, 1895. \$1,581,800 362,360
Net debt	.\$1,128,606	\$1,177,207	\$1,219,440

190,500 9,500 205,500 13,000 $220,500 \\ 25,000$ Water debt, included above..... Floating debt (included above)... CITY PROPERTY.—The city owns public buildings, steam fire engines, etc., and water works which cost \$493,000. The gross earn-ings from the water-works for the year 1896 were \$57,322 includ-ing rental of fire hydrants; the cost and maintenance was \$24,919, leaving a net income for the year of \$32,403.

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

Real

	Real	Personal	Total Assessed	Rate of Tax
Year.	Estate.	Property.	Valuation.	per \$1,000.
1896			\$10,395,491	\$26.00
1895	\$8,120,000	\$2,105,000	10,225,000	26.00
1894	8,058,500	2,150,000	10,208,500	26.20
	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
POPUI	ATION -In 18	90 nonulation	was 18.603: in	1880 it was

POPULATION.—In 1890 population was 18,603; in 1880 it was 17,166; in 1870 it was 15,058; Police census, 1894, 20,338. Population in 1895 according to local figures is 20,000.

 ORANGE. — {JOHN GILL, Mayor. (C. G. WILLIAMS, Collector.

 Orange is situated in Essex County.
 Aone of the city's bonds can be retired before maturity.

 LOANS — When Due. DEFICIENCY BONDS — 75, A&O, 10,000....Apr. 1, 1899 Poor House BONDS — 75, J&D, \$4,000....Dec. 1, 1897 (\$4,000 due yearly) to Dec. 1, 1897 (\$5,000 due yearly) to Dec. 1, 1903 55, J&D, 5,000...Dec. 1, 1903 55, J&D, 5,000...Ber 1, 1923 55, J&D, 50,000...Ber 1, 1923 55, J&D,

INTEREST is payable at the United States National Bank, N. Y., or 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 named. May 1 1897, May 13 '96, M

Total municipal debt\$1,571,000 Sinking funds and other assets 128,759		
Net debt	\$1,526,126 \$354,000	\$1,416,825
Floating debt	\$20,000	
Thesinking fund receives yearly about \$24	000, raised	by taxation.

Thesinking fund receives yearly about \$24,000, raised by taxation, and from the water works and other sources. The available assets con-sist of unpaid taxes, assessments and cash in treasury. ASESSED VALUATION.—The city's assessed valuation (about one-half of the cash value) and tax rate for a series of years have been as follows:

		Personal	Indebtedness	Total Assessed	Tax Rate
Years.	Real Estate.	Property.	to be deducted.	Valuation, pe	r\$1.000
1897				\$9.200,000	\$25.00
1895	.\$7,630,600	\$791,400		8,425,000	28.80
1894	, 7,456,200	816,000		8,272,200	28.80
1893				7,977,000	28.20
1890	. 5.950.000	782,000	137.920	6,594,780	27.00
1887	. 4,917,300	732,700	92,050	5,557,950	27.40
	. 3,919,700	529,100			21.00
DODU	ATION TH	antimate	d nonulation	in 1005 man	00 500.

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.--{ANDREW MCLEAN, Mayor. WILLIAM MALCOLM, Treasurer. Passaic is in the county of the same name.

LINTEREST is payable at Passaic National Bank, Passaic, N. J.

PASSAIC COA. B	. PEARCE, Clerk.
County seat is Paterson.	
LOANS— When Due. BRIDGE BONDS—	REBUILDING BRIDGE BONDS- 58, M&S, \$24,000
5s, A. U, \$13,000Oct. 1, 1905	5s, M&S, 40,000
ROAD BONDS- 58, M&N, \$80,000May 1, 1898	Interest is payable in Paterson. Total debt Sept. 1, '97 \$302,000
(\$40,000 due y'rly) to May 1, 1899 5s, F&A, \$20,000Feb. 1, 1900	Tax valuation, real48,891,075 Tax valuation, personal 8,759,576
5s, M&N, 25,0001901	Total valuation 189757,650,651
COURT HOU-E BONDS- 4s, J&J, \$100,000Jan. 1, '02-'03	Assessment about ¹ ₃ actual value. Population in 1890 was105,046
	Population in 1897 (est.)150,000
A REAL PROPERTY AND A REAL	

PATERSON.-Paterson is in Passaic County.

LOANS-	-Int	erest	Princip	al
NAME AND PURPOSE. Series	s. Rate.	Payable.	When Due. O	utstand'g.
City Hall bonds1892 A	5	M&N	May, '97 to 1907	\$115,000
do do1893 B	5	A&O	Part yearly.	
do do1894 D	412	MAN		120,000
do do1894 C	4	J & J	and the second second second	100,000
School bonds1870 3		J&D	1900	7,000
do1873 6		J&D	1901 to 1904	
do1892 A	5	J&J	1907	50,000
do1893 B		F&A	Aug. 1, 1908	50,000
do1896		A & O	Oct. 1, 1910	25,000
do1896	. 412	A & 0	Oct. 1, 1911	25,000
Funded debt	6	J&D	\$ 1898-1900 \$5,000 yearly.	15,000
Sewer bonds	6	J & D	1902	3,000
do1879 8		J&D	1902	16.000
do1880 9		M&S	1902	30,000
			(1898 1900)	
	-4 7	J & D	\$21,000 yr'ly.	
Renewal bonds1877 B		M & N	1901	30,000
do1878 C		F&A	1903 & 1904	60,000
do1878 C		J&D	1905	20,000
do1893 J	6	M&S	1903	14,500
do1893 K		A& O		9,500
do1893 L do1894 M		J&D	1904	23,000
		J&D J&D	1904	$47,000 \\ 58,000$
do1884 D do1885 E		J&D	1906	42,000
do1885 E		J&D	1900	41,000
do1887 G		J & D	1908 to 1916	100.000
do1887 H		J&D	1909 to 1911	32,400
do1888 H		J&D	1913	34,500
do1889 I		J&D	1914	85,000
do1897	410		1917	59,000
Sewer appro'n bds1887 A	4	J & D	1900 to 1905	65,500
do1894 D		J&D	1909	36,000
do1891 B		J & D	AGE DUE THERE DU	67,000
do1892 C	5	M & N		14,000
Park bonds1888 A	4	A & 0	{1908 to 1912 } {\$25,000 yr'ly }	125,000
do	4	J & D	1910	20,000
do		J&D	1911	15,000
do1892 D	5	J&D	1912	15,000
	A DECKER OF THE		A CONTRACT OF THE PARTY OF	

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. The subjoined statement shows Paterson's total municipal debt and the city's floating debt on each of the dates designated.

Total bonded debt	.\$2,551,000		Mar. 20,'94. \$1,532,000	
Bills payable, certificates, &c		929,114	942,305	516,871

Total debt	.\$2,967,572	\$2,790,614	\$2,474,305	\$1,774,471
FREEDOM FROM	TAXATION	-The city t	axes 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-fourths of the cash value) and tax rate have been as follows:

	Real	Personal	Total	Rate of Tax
Years.	Estate.	Property.	Assessed Val.	per \$1,000.
1897				\$25.00
1896	.\$36,320,148	\$7,243,536	\$43.563.684	25.00
1895	. 33,383,259	6.837.093	40.220.352	25.00
1894	. 32,458,885	6.829.018	39,287,903	25.00
1890	. 23.981.681	4,947,009	28,928,690	25.00
1880	. 16,348,608	3,544,517	19,893,125	21.10

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. TICE, Mayor. GARRET BRODHEAD, Treas.

This city is in Middlesex	County.
LOANS- W	hen Due.
School bonds	\$54,000
Assessment bonds, etc	176,800
Bonded debt Apr. 12, '97.	
Water debt (included)	305,000
Sinking funds and cash,&c	
Tax valuation, real, '963	245,000

 Tax valuation, personal. \$208,130

 Total valuation 1896....3,453,130

 Total tax (per \$1,000)'97
 25:60

 Population in 1890 was.....9,512

 Population in 1880 was.....4,808

 Population in 1897 (est.)...15,000

PHILLIPSBURG.-

This town is in Warren County.
 Total debt 1896.......
 \$104,700
 Assessment about ¾ actual value.

 Tax valuation, real....
 2.713,755
 Tax rate (per \$1,000).....\$1940

 Tax valuation, personal
 639,970
 Population in 1890 was....\$644

 Total valuation 1896....
 3,353,725
 Population 1895 (estimated).9,800

PLAINFIELD.-

This city is in Union County.

OMPTON.-DANIEL A. WHEELER, Treasurer.

This township is in Passaic County. About two years ago the village of Pompton proper was voted into a borough which convrised about one-third of the assessed valuation of the township of Pompton. This canced 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.

JOHN C. PERDOE, Mayor. FRANK KNEEDLER, Clerk.

NEW JERSEY-CITIES AND TOWNS

LOANS— When Due. RAILROAD BONDS— 5s, May, \$30,000......1897-1901 Interest payable in New York. Bonded debt Apr. 1, 1897. \$30,000 Tax valuation, real......444,400 By a sneedal contract

By a special contract payments on the above bonds can be made at any time in sums of not less than \$10,000.

RAHWAY.- {J. J. DALY, Mayor. R. VANDERHOVEN, Treasurer.

All bonds are exempt from taxation when held in New Jersey.

RUTHERFORD.-{EDWARD J. TURNER, Mayor.

SADDLE RIVER .-

This township is in Bergen Count	ty.
	Sinking fund \$3,000
	Tax valuation, real 1,098,600
5s, F&A, \$90,000 Aug. '98 to 1923	
	Tax valuation 1896 1,149,675
Interest at People's Bank & Irust	Total tax (per \$1,000) \$26.60
Co Passaio N J	Population in 1890 was 9 107

The bonds are exempt from taxation.

SALEM.-GEORGE B. RUMSEY, Treasurer.

Salem is situated in the county of the sa

PORTAGE TO CLEASE STORE BY	T TTATE PLACE STATE	CARL CHREATLY ANDREATLY
LOANS-	When Due.	Tax val'tion per'snl,'95.\$1,432,350
WATER BONDS-	and the second second	Total valuation 1896 3,404,975
5s, J&J, \$20,000		
58, J&J, 20,000	July 1, 1906	Tax rate (per \$1,000) '96\$13.00
SEWER BONDS-	and the second	Average school tax 2.80
58, 3,000		Population in 1890 was5,516
Total debt Sept. 1,'9	7 \$43,000	Population in 1880 was5,056
Tax valuation, real,	'95.2,460,950	Population in 1897 (est.)5,600
INTEREST is pay	able at the offic	e of the Pennsylvania Mutual Life
Insurance Co. Philad	tolubia Pa	

SOMERSET COUNTY .- E. B. ALLEN, Treas. County seat is Somerville.

INTEREST payable at County Collector's office.

SOUTH ORANGE.- {H. H. HART, Pres. PHILIP H. CAMPBELL, Treas.

Luis village is in Essex County.	
_LOANS- When Due.	Total debt Mar. 1, 1897 \$99,440
BUILDING BONDS-	Tax valuation, real2,611,600
58, J&J, \$25,000	Tax valuation, personal. 319,400
SEWER BONDS-	Total valuation 18962.931.000
58, F&A, \$25,0001922	Assessment is 13 of actual value.
WATER BONDS-	Village tax (per \$1.000). \$9.40
58, A&O, \$46,000	Population in 1890 was 3.106
Bonded debt Mar. 1, 1897, \$96,000	Population in 1880 was2,178
Floating debt 3,440	Population in 1896 (est.) 4,500

Principal and interest of bonds are payable in gold. SUMMIT .- This township is in Union Cou

	IS MA OMINIA COMMENT.
SCHOOL BONDS-	Tax valuation, real\$1,933,800 Tax valuation, personal 300,550 Tax valuation 18972,234,350 Assessment about 44 actual value.
SEWER BONDS-	State & Co.tax(per \$1,000)'97 \$8'00
6s, semi-an., \$70,000Jan. 1, 1898	City tax (per \$1,000) 1897.\$21'20
(\$10,000 due y'rly) to Jan. 1, 1904	Average school tax
Interest payable at Sammit.	Population in 1895 was4,819
Total debt 1896 \$58,500	Population in 1890 was3,502

TRENTON .- W. J. B. STOKES, Treasurer.

Trenton is in Mercer County. The sinking funds are well maintained and the water works are much more than self supporting.

and the first works are much more than sell supporting.					
LOANS-	-In	lerest	Principa	1	
NAME AND PURPOSE.	Rate.	Payable,	When Due, 0	utstand'g.	
AIB8 HOU88	4 4		1004	Q1 700	
Coupon bonds189	5 4	F & A	Aug. 1, 1900 to '09	79,000	
	(37.90)	0 due yea	rly.)		
Fire Department189		********	1899	14,000	
do189	12 4		1912	45,000	
Funding, 1881	4	J&J	July 1, 1911	170,000	
do 1885	4	M&N	May 1, 1905	130,000	
Garbage cremat'y 189	13 4	********	May 15, 1898	8,000	
Park improvement189			Dec. 1, 1916	5,000	
do do188		J&D	June 15, 1913	69,000	
do do189		********	May 1, 1916	25,000	
do do .189			July 1, 1917	5,000	
do do189	3 4	*******	1918	27,000	

TIES AND T	row	N :	3.		65
LOANS-		-I	nterest	~Principal	
NAME AND PURPOS	E.	Rate	. Payable.	When Due. 0	utstand'g.
Pavem., Clinton Ave		4		1906	\$4,000
Police Department.		4		1906 Dec. 15, 1910 1905	10 000
		4		1905	6,000
do do . Poor emergency	.1892	4		Feb. 15, 1902	3,200
Poor, alms h.& print	'g.'95	4		1905	5,700
SCHOOL BONDS-					
School house	1891	5		Aug. 1, 1901	14,000
do • do	1889	4	M & 8	Mch. 1, 1899	4.500
do do	1890	4		Dec. 15, 1900 ·	6,000
do do	1891	4		Feb. 16, 1911	22,000
do do do do	1893	4		May 15, 1913	18,000
do do	1892	4		Oct. 1, 1917	9,000
do do	1893	4		Jan. 16, 1918	6,000
do do		4		1914	18,000
Special school-h. loa		4	J&J	July 1, 1908	12,000
do do do	1888	4	A & 0	Oct. 1, 1908	8,000
Sewer bonds		5		Dec. 1, 1901	22,600
do	1892	4		Aug. 1, 1902	28,000
do	1892	4		Sept. 1, 1902	26,000
do	1893	4		Jan. 14, 1903	39,000
do	1893	4		Aug. 1, 1903	45,000
do	1894	4		1904	101,000
do	1895	4		1905	240,000
do	1896	4		1906	26,300
Volunteers, 1864		6	J & D	1906 {June 16, '98-1903 } {_\$5,000 yearly. }	25,000
do 1864		6	F & A	Feb. 9, 1898-1900 } \$10,000 yearly.	30,000
and the second se		0	FaA	{ \$10,000 yearly. }	and the second second
Refunding Bonds, 1		4		1906	24,500
CHAMBERSBURG]	BONDS,	Assi	UMED:	DEST. 61018-	
Parks, 1888	Quit	5	A & O	Apr. 20, 1913	13,000
Redemption, etc1	885-A	5	Semi-an	1905 & 1906	36.000
modeling trong oto			call after		50,000
LOANS PAYABLE	BY SPE	CIAL	ASSESSME	ENT:	
Assessed upon city					
Street improvement.	1891	5		1901	5,421
do do .	1893	5		1903	7,185
	1889	4		Oct. 15, 1899	1,930
do do .	1890	4		Apr. 15, 1900	2,733
	1891	4		Feb. 16, 1901	2,275
	1892	4		Aug. 1, 1902	2,483
do do	1894	4		1904	3,801

LLU	uo		TOOP			14.8.9		000, 10, 1000	1,000
do	do		1890	4		4.4		Apr. 15, 1900	2,733
do	do		1891	4				Feb. 16, 1901	2.275
do	do		1892	4				Aug. 1, 1902	2,483
			1004						
do	do		1894	4			***	1904	3,801
do	do		1895	4				1905	12,625
Assesse	d upon	DTOT	erty 1	penef	ite	d-			
Pavemen				5				Nov. 15, 1903	22,815
do				4-5				1901	46.504
do	*******		1001						
			1995	4	A	de	U	Oct. 15, 1899	49,070
do			1890	4				Apr. 15, 1900	16,967
do			1892	4				Aug. 1, 1902	15.517
do			1894	4	1	222		1904	19,898
do				4				1905	17.875
				and the second second					11,010
WATE	R LOANS	REF	ORTE	D SEI	AR	AT	ELY	:/	
City wate	T		1878	5	M	Sc.	N	June 1, 1898	5,000
do				4				May 15, 1913	75,000
do	48		1000	4				1916	40,000
do			1897	4	7	de	1	Jan. 1, 1917	175,000
Chambers	burg w	ater,	1885	5				1905	11,000
do		lo	1886	5	FJ	de	A	Feb. 5, 1906	5,000
do			1886	5	Ĩ	de		July 1, 1906	7,000
do			1887	5	J	de	J	1907	20,000
do		10	1001	0	9	00	9	1901	20,000

INTEREST is payable at Treasurer's office in Trenton.

TOTAL DEBT. ETC.—The subjoined statement shows Trenton's total municipal debt, the sinking fund held by the city against the same, and the water debt on March 1, 1896, 1895 and 1894, and in 1893.

Mar. 1, '96. Total bonded debt\$1,775,900 Sinking funds	Mar. 1, '95.		1893. \$1,793,400 561,634
Net debt	\$1,054,424	\$942,637	\$1,231,866

Water debtine, above, \$123,500 \$283,500 \$285,500 \$210,000 In addition to the bonded debt as given above, the city had outstand-ing on March 1, 189; \$415,600 of sewer certificates and an unfunded indebtedness of \$443,325.

CITY PROPERTY.—The total value of property owned by the city is estimated at \$2,350,000, including the water works valued at \$1,500,000.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, property being assessed "at about one-half actual value."

Ŀ	SPECIFICATION	NET PROPE				
		Real	Personal			Rate of Tax
l	Years.	Estate.	Property.	Deductions.	Valuation.	per \$1000.
l	1896		\$6,500,000		*\$28,696,715	
	1895	22,940,786	5,496,217		28,437,003	
	1891		7,304,682		28,760,545	
ł	1890	20,199,162	6,981,643	1,484,959	25,695,846	

* Less property exempted.

POPULATION .-- In 1890 population was 57,458; in 1880 it was 29,910.

UNION .- This town is in Hudson County.

LOANS- When Due.	I To
SCHOOL HOUSE BONDS-	58
58, \$9,000Feb. 1, 1897	(\$2
(\$3,000 due y'rly) to Feb. 1, 1899	Bone
5s, \$2,000Feb. 1, 1900	Floa
	Tota
SEWER BONDS-	Tax
5s, \$60,000Jan. 1, 1897	Tax
(\$5,000 due y'rly) to Jan. 1, 1908	
5s, J&J, 150,000Jan. 1, 1900	Pop
(\$10,000 due yearly) to Jan. 1, 1914	Pop

UNION CO .- E. M. WOOD, Collector.

County seat is Elizabeth.

All bonds issued by this county are exempt from taxation.

 County seat is Elizabeth.

 LOANS
 When Due.

 DEFICIENCY BONDS (freshet)
 Total debt May 11, 1897 \$481,000

 5s, J&J, \$18,000
 1897 to 1900
 Tax valuation, real
 3,779,270

 6s, J&J, \$42,000
 1897 to 1900
 Tax valuation, real
 3,79,270

 8, J&J, \$35°,000
 1901 to 1910
 Assessment about \$5, actual value.

 Subject to call after ten years.
 County tax (per \$1,000) 1897.\$570

 War BONDS
 County tax (per \$1,000) 1897.\$571

 6s & 75, J&J, \$45,000.'97 to 1900
 Population in 1890 was
 72,467

 All bonds issued by this county are exempt from taxation.
 85,404

WEEHAWKEN.-SIMON KELLY, Chairman.

		a set of the set of th
This township is in I	Hudson Cour	ty. I melled autably according
LOANS-	When Due.	Total debt 1896 \$74,300
ROAD BONDS-		Sinking fund 23,247
5s, semi-an., \$29,000		Net debt 1896 51,053
SCHOOL BONDS-	1004	Tax valuation, real1,911,250 Tax valuation, personal. 130,500
SEWER NOTES-		Total valuation 18962,034,750
68. \$20,200	\$20,200	Tax rate (per \$1,000) \$17.20
		Population in 1890 was1,943

WEST HOBOKEN.-{C. J. CHANDLESS, Mayor. F. A. SCHWARTZ, Treasurer.

This town is situated in Hudson County. LOANS- When Due. | REDEMPTION BONDS-(Con.)

LUANS- million Duc.	Teno hour a contraction of the contract
ASSESSMENT BONDS-	5s, J&J, \$30,000Jan. 1, 1902
7s, J&J, \$500Jan. 1, 1898	TOWN HALL BONDS-
6s, J&J, 24,000July 1, 1900	5s, A&O, \$4,000Oct. 1, 1897
5s 27,000Jan. 1, 1898	(\$2,000 due vearly) o Oct., 1898
SCHOOL BUILDING & SITES-	OTHER TOWN BONDS-
5s, J&J, \$36,000July 1, 1897	6s,
(\$3,000 due yearly) to July 1, 1908	6s 10,000Jan. 1, 1900
5s,, \$35,000\$3,000 yearly	6s, 27,000Jan. 1, 1910
REDEMPTION BONDS-	5s 16,000Jan. 1, 1911
50 M&N \$50 000 Nov. 1, 1904	58. A&O. 20.000Apr. 1, 1899
58 J&J 25,000, Jan. 1, 1906	5s, A&O, 20,000Apr. 1, 1901
	the second se

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 was \$348,000; floating debt, \$48,400; total debt, \$396,400. ASSESSED VALUATION in 1896 of real estate was \$4,597,600 of personal property, \$258,200; total, \$4,855,800; total tax rate (per \$1,000), \$23*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.

WESTFIELD .- W. MOREHOUSE, Treasurer. This town is in Union County

And to the is in chick councy.	
	4128, J&J, \$30,0001898 to 1917
SCHOOL BONDS-	(\$3,000 year y on July 1.)
\$25,000	Bonded debt 1897 \$85,000
SEWER BONDS-	Assessed valuation 1896.1,379,000
s. J&J. \$30,000 July 1, 1927	Population 1897 (est.)
(Optional after July 1, 1917.)	Population 18902,739
(operodate areas of a second s	

WEST ORANGE. _____This town is situated in Essex Co

48

LOANS— When Due. REDEMPTION BONDS— 4 J₂s, J&J, \$25,000....July 1, 1916 ROAD BONDS— 7s, J&D, \$74,000....June 1, 1906 Total valuation 1896\$27:40 Assessment about J₂ actual value. Tax rate (per \$1,000)\$27:40 Population in 1890 was.....\$358 Population in 1896 (est.)6,000 INTEPEST is navable at the Omeral State Stat

INTEREST is payable at the Orange National Bank, Orange, N. J. TAX FREE-All of the West Orange bonds are exempt from taxation

WOODBURY.-{WILLIAM M. PIERSON, Mayor.

This city is in Gloucester County.

LOANS— When Due. WATER BONDS— When Due. 45, F&A. \$50,000....Feb. 1, 1901 C\$10,000 ev¹ry5 yrs.)to Feb. 1, 1921 Total valuation 1896....\$1,327,200 Total valuation 1896....\$1,327,200 Total valuation 1896....\$1,327,200 Total valuation 1896....\$1,121 Assessmit 65 to 70 p. c. act value. Total debt Jan. 1, 1897...\$2,000 Population in 1890 was....\$1610 Population in 1890 was....\$2,298 Net debt Jan. 1, 1897....58,940 Population 1897 (estimated) 4,000

TAX FREE .- All of the above bonds are exempt from taxation.

WOODSTOWN .- FRANK DAVIS, Treasurer. This borough is in Salem County.

TAX FREE.—All bonds issued by this borough are exempt from 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 of over \$10,000, and which are not represented among the foregoing detailed returns. We add in each case the population from the Census of 1900 of 1890.

		Tax	Popula-
Tota	Assessed	rate per	tion in
Place— Debt	. Valuation.	\$1,000.	1890.
Anglesea, Cape May Co \$17,00	00 \$207,085	\$30.00	161
Atlantic County 39,00	00 17,605,500		28,836
Avalon, Cape May Co 10,00		22.50	
Beach Haven, Ocean Co 19,00		17:30	
Belmar, Monmouth Co 113,00		12.50	ALL AND COLOR
Bergenfield, Bergen Co 12,00		25.62	
Beverly (City), Burlington Co. 12,00		25.00	1,957
Bordentown, Burlington Co 22,87		7.00	4,232
Bordent'n (Townsh.), Burl. Co. 11,85		15.80	5,090
Bridgewater, Somerset Co 22,95		22.00	9,323
Brigantine, Atlantic Co 30,00		28.80	
Burlington (Tp.), Burlingt'n Co. 13,60		14.34	958
Cape May County 14.00		4.00	11,268
Chester, Burlington Co 40,00		4.00	3,768
Cranford, Union Co 119,49		26.00	1,717
Cumberland County 30,00		2.73	45,438
East Newark, Hudson Co 35,00	0 1,807,346	14.10	A (0) 5
Ewing, Mercer Co 16,23		12.53	3,129
Frelinghuysen, Warren Co 105,85		9.83	879
Glassboro, Gloucester Co 13,00		16.00	2,642
Hammonton, Atlantic Co 16,00	0 1,147,750	17.60	3,833
Hunterdon County 26,19		7.78	35,355
Irvington, Essex Co 21,50	0 1,288,000	7.00	
Keyport, Monmouth Co 70,03		6.08	3,411
Lakewood, Ocean Co 16,00	0. 1,588,175	17.60	730
Lodi, Bergen (0 28,18		28.60	998
Matawan (Tp.), Monmouth Co. 15.00	00 1.119,538	17.08	3.183

Place-	Debl.
CAREFORNIA CONTRACTOR AND AND AND ADDRESS	\$20,500
Merchantville, Camden Co	48.800
Millburn, Essex Co	49,500
Millville, Cumberland Co	100,000
Monmouth Co	23,500
Mount Arlington, Morris Co	
Neptune, Monmouth Co	30,000
Newton, Sussex Co	120,000
Northampton, Burlington Co	19,750
North Bergen, Hudson Co	19,836
Ocean City, Cape May Co	17,215
Orvil, Bergen Co	29,212
Pompton Lakes, Passaic Co	21,544
Princeton (Bor'gh), Mercer Co.	27,400
Red Bank, Monmouth Co	85,000
Ridgewood, Bergen Co	30,000
Salem County	33,207
Sea Isle City, Cape May Co	35,409
South Amboy, Middlesex Co	34,146
Stockton, Camden Co	36,000
Union (Town), Bergen Co	
Union (Tp.), Hudson Co	13,885
Verona, Essex Co	11,800
Wallington, Bergen Co	
Washington (Bor'h) Warren Co.	
Wilbur, Mercer Co	
Wildwood, Cape May CO	. 14,100

			2
1 asre	Weiter Chards	Tax	Popula.
Total	Assessed	rate per	ton in
Debl.	Valuation.	\$1,000.	1890.
0,500	\$669,604	\$28.00	1,225
8.800	1,592,500	24.10	2,437
9,500	4,125,560	17.50	1.002
0,000	45,127,079		69,128
3,500	341,400	17.62	11
0,000	2,251,609	11.84	8,333
0,000	2,214,640	15.00	3,003
9,750	2,475,440	16.00	5,376
9,836	3,169,820	12.80	5,715
7,215	535,000	31.43	452
9,212	325,125	25.90	1,690
1,544	239,325	33.90	
7,400	2,297,510	5.00	3,422
5,000	2,291,100	5.75	4,145
0,000	1,187,805	18.10	1,841
3,207	17,814,103		25,151
5,409	503,358	30.00	766
4,146	1,097,550	14.00	4,330
6,000	2,123,975	22.70	6,445
2,500	522,780	30.20	2,127
3,885	2,606,200	13.15	2,127
1,800	653,800	17.70	
5,500	211,935	28.10	
0,962	1,707,548	15.75	2,834
7,000	935,870	19.40	
4,100	152,260	29.00	

State of Pennsylvania.

DEBT, RESOURCES, ETC.

own (mar L. One of Original Thirteen Admitted as a State - - - 45,215 Total area of State (square miles) State Capital - -Harrisburg Governor (term expires 3d Tues. Jan, 1899) Dan'l H. Hastings Secretary of State* (term expires Jan. '99) - Frank Reeder Treasurer - - - - B. J. Haywood Legislature meets biennially in odd years on the first Tuesday in January, and there is no limit to the length of the sessions.

* Appointed by Governor, and holds his office at Governor's pleasure. HISTORY OF DEBT.—For a history of Pennsylvania's State debt from 1789 to the present time, see the STATE AND CITY SUPPLEMENT of 1893, pages 63 and 64. The details of the debt as it now exists are subjoined.

LOANS- NAME AND PURPOSE.	Interest	Principal,
NAME AND PURPOSE.	P.Ct. Payable.	When Due. Outstand'g.
Agricultural College b'ds, '72	IT 6 F & A	Feb. 1, 1922 \$500,000
Funding loan, 1881	r4 F&A	Feb. 1, 1912 4,521,250
do 1881	.r 312 F & A	Feb. 1, 1912 1,642,900
Proceeds of farm sale, 1887.	6 Quar.	Held in State 17,000
Unfunded debt	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, E_{TC} .—The subjoined statement shows Pennsylvania'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 Sinking funds		$\begin{array}{c} \textit{Dec. 1, 1895.} \\ \$6, 816, 309 \\ 4, 956, 989 \end{array}$	$\begin{array}{c} Dec. \ 1, \ 1894. \\ \$6, 819, 661 \\ 4, 775, 008 \end{array}$
Net debt	134,155	\$1,859,320	\$2,044,653
Unfunded debt (incl'd above).		135,159	138,511
Amount of debt redeemed		3,552	1,468,400

The sinking fund on December 1, 1896, held the following securities : Allegheny Valley Railroad bonds, \$1,300,000; interest on same, United States 4 per cent consols, at 10512, \$2,927,625, and \$27,083; 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:

		Assessed Valuation	
Years.	Real.	Personal.	Total.
1896	\$2,499,661,995	\$831,026,331	\$3,330,688,326
1895	2,471,018,204	770,049,820	3,241,068,024
1894		658,341,105	3,047,573,853
1893	2,351,190,037	607,585,757	2,958,775,794
1892		591,007,558	2,899,774,989
1889		THE REAL OF THE PARTY OF	
1888	1,840,433,540		

The above does not include valuation of railroad property

DEBT LIMITATION—In Pennsylvania the limit to the indebtedness of the State, and the limit to the indebtedness of the cities and minor civil organizations in the State, is fixed by the State Constitution.

1. State indebtedness .- With regard to the State, the regulations controlling and governing debt creation, payment, &c., are found in Sections 4, 5, 6, 11, 12, 13 and 14 of Article IX of the Constitution, and are as follows.

and are as follows. ARTICLE IX, Sec. 4. No debt shall be created by, or on behalf of, the State except to supply casual deficiencies of revenue, repel invasions, suppress insurrection, defend the State in war, or to pay existing debt; and the debt created to supply deficiencies in revenue shall never exceed, in the aggregate at any one time, one million of dollars. SECTION 5. All laws authorizing the horrowing of money by, and on behalf of, the State shall specify the purpose for which the money is to be used, and the money so borrowed shall be used for the purpose speci-fied and no other.

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SECTION 6. The credit of the Commonwealth shall not be pledged of foaned to any individual, company, corporation or association, nor shall the Commonwealth become a joint-owner or stockholder in any company, association or corporation. The present State debt, and any additional debt contracted as a foresaid, the General Assembly shall continue and maintain the sinking fund sufficient to pay the acting interest on such debt, and annually to reduce the principal thereof by a sum not less than two hundred and fifty thousand dollars; the said sinking fund shall consist of the proceeds of the sales of the public works, or any part thereof, and of the income or proceeds of the sales of the public works, or any part thereof, and of the income or proceeds of the sales of the revenues of the State not required for the ordinary and current to the revenues of the State not required for the ordinary and current expenses of government, and unless in case of war, invasion or insurveters, shall be used in the payment of the security of anything.

State loans in Pennsylvania, whether created for original indebtedness or authorized to fund existing indebtedness, are usually negotiated through the Governor and Commissioners of the sinking fund.

The last act of the Pennsylvania Legislature authorizing a public loan was the act of June 8, 1881, when a thirty-year loan was effected to fund existing indebtedness at a lower rate of interest.

The earliest date at which the last of the existing indebtedness of Pennsylvania will mature is February 1, 1912, and under existing ar rangements the accumulations in the sinking fund will at that time pay the total State indebtedness.

(2) County and Municipal Indebtedness.-Under the laws of Pennsylvania the power to create county loans is in the Board of County Commissioners, which consists in each county of three persons, elected tri-ennially under the minority system of voting, by which the minority party in each County usually has one member of the Board In citles and boroughs the power to create indebtedness is vested in councils, municipal debts being created by ordinance

The creation of county, city and other municipal indebtedness is subject to the following constitutional limitations.

The creation of county, city and other municipal indectedness is subject to the following constitutional limitations. ARTICLE IX, Sec. 7. The General Assembly shall not authorize any county, city, borough, township or incorporated district to become a stockholder in any company, association or corporation, or to obtain or purpopriate money for, or to loan its credit to, any corporation, associ-ation, institution or individual. Section 8. The debt of any county, city, borough, township, school district, or other municipality or incorporated district, except as herein provided, shall never exceed seven per centum upon the assessed value of the taxable property therein, nor shall any such municipality or district incur any new debt, or increase its indebted valuation of property, without the assent of the electors thereof at a public election in such manner as shall be provided by law; but any city the debt of which now exceeds seven per centum of such assessed valuation may be authorized by law to increase the same three per centum, in the aggregate at any one time, upon such valuation. Becritors 9. The Commonwealth shall not assume the debt, or any part thereof, of any city, county, borough or township, unless such debt shall have been contracted to enable the state to repeal invasion, suppress domestic insurrection, defend itself in time of war, or to assist the State in the discharge of any portion of its present indebted-ness. Bectrons 10. Any county, township, school district or other munici-

BECTION 10. Any county, township, school district or other munici-pality incurring any indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest, and also the principal thereof within thirty years.

(3) Townships and School Districts .- In the various school districts of the State the school directors have the power to create loans, sub ject to the limitations of Section 10 above quoted, to provide for the redemption of the same within thirty years

In townships, the only authority, except that of the school directors to borrow money, is in the road supervisors, who have no power to create bonded indebtedness, but simply to make a temporary loan for necessary expenses, which must be provided for by an assessment of sufficient township tax rate, known as road tax.

POPULATION OF STATE .- The population of Pennsylvania has

In the 1860-70 decade the ratio of increase was 21'19 per cent, in the 1870-80 decade 21'61 per cent, and in the 1880-90 decade 22'77 per cent

SAVINGS BANKS INVESTMENTS-POWERS AND RESTRIC-TIONS.—Philadelphia is, we believe, entitled to the distinction of starting the first savings institution in the United States. The name this association bore was the "Philadelphia Savings Fund Society," and it still exists, bearing the same name. Originally the bank was not incorporated, but was a voluntary organization, such societies in Great Britain being at that time of a like character. The societies in Great Britain being at that time of a like character. The date of the organization was November 27, 1816, and the bank was opened for business December 2, 1816. Mr. Hutchinson, who, now opened for business December 2, 1816. Mr. Hutchinson, who, now holds the office of President, states that, the oldest ledger of the company goes back to the time of opening, and shows a deposit on that day December 2, 1816) of five dollars. The company was not incor porsted until February 25, 1819. It is surprising that Pennsylvania, although engaged in such an early

venture in the department of savings institutions, should have made so little progress in the same department since. Indeed, the second organization does not bear date until 1847, and we think there had only been 10 mutual savings institutions organized in the whole State from 1816 down to the early part of 1890. We may assume, however,

that this slow development was in no measure due to a lack of desire for savings banks on the part of the people of that common-wealth. That such institutions were sought and needed is sufficiently evident from the fact that nine of the ten companies re-ferred to above reported in 1890 that they held \$63.957,341 of deposits. In 1889 a general law, facilitating the incorporation of savings banks, was passed by the Legislature. Since then there has been a small addition to the number of institutions, the total doing business in the State on Nov. 17, 1896, being 17, with deposits aggregating \$77.429.348

The provisions of the special charters are all liberal as to invest-tments. A law passed in 1885, and a supplement of the same passed n 1889, authorizing the extension for twenty years of special charers, contains the following.

ers, contains the following. "Provided also, that no * * * Savings Institution or Savings Bank having no capital stock, renewing or extending its charter, corporate rights and franchises, under the provisions of this act, shall thereafter be allowed the privileges of a bank of discount, nor be allowed to loan any money received on deposit, EXCEPT 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, city, borough, township or school bonds of any county, city, borough, town-ship or school district within this commonwealth, or any other good and valid securities."

Authority to loan on any "good and valid security" appears to coner about as broad a discretion upon the managers as could be expressed in a statute.

It was not until 1889, as already stated, that a general law facilitating the organization of savings institutions was passed. That law of 1889 is indeed well adapted not only for facilitating, but for stimulating, the growth of the system. Its influence in the latter direction would seem to be assured under the liberality of the provisions respecting investments. The following is section 17, which

provisions respecting investments. The following is section 17, which contains the investment limitations; we would especially direct attention to subdivision four of this section:
SECTION 17.—It shall be lawful for the trustees of any savings bank to invest money deposited therein only as follows:

In the stocks or bonds or interest-bearing notes or the obligations 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 the principal.
In the stocks or bonds of any State in the Union that has not within ten years previous to making such investments, by such corporation, defaulted in the payment of any part of either principal or interest of any debt authorized by any Legislature of such State to be contracted.

contracted.
(4) In the stocks or bonds of any city, county, town or village of any State of the United States, issued pursuant to the authority of any law of the State, or in any interest-bearing obligation issued by the city or county in which such bank shall be situated.
(5) In bonds and mortgages on unincumbered, improved real estate, situated in this State.

It will be noted that according to the foregoing (sub-division four), Pennsylvania Savings Banks are allowed to invest their deposits in the bonds and stocks of any city, county town or village in any of the United States. Furthermore, by the fifth subdivision bonds and mortgages are left to the discretion of the trustees in all purchases, except that they must be first mortgages on improved real estate in The next section (18) relates to the temporary deposit Pennsylvania. of funds in banks and trust companies. The form of the section is almost precisely the same as the similar section in the New York statute, and it is consequently unnecessary to cite it in full here.

CITIES, COUNTIES AND TOWNS IN THE

STATE OF PENNSYLVANIA.

NOTE.—For complete statement of debt of counties, see "Additional Statements" at the end of this State.

LOANS- When Due. IMPROVEMENT BONDS- Subject to call after May 1, 1903 Subject to call at any time. Loan or 1893- 58. Class A, \$9,600 Subject to call at any time. 58. Class A, \$9,600 Subject to call at any time. 59. Class A, \$9,600 Subject to call at any time. 59. Class C, \$12,000 Subject to call after May 1, 1808 59. Class C, \$12,000 Subject to call after May 1, 1808 59. Class C, \$12,000 Subject to call after May 1, 1903 INTEREST is payable at the National Bank of Jenkintown, Pa. TAX FREEThe loan of 1893 and 1894 are exempt from State taxes. ALLEGHENY. {W. M. KENNEDY, Mayor. JAMES BROWN, Comptroller.
55, Mix \$15,000May 1, 1903 LOAN OF 1594- Subject to call at any time. Loan of 1893- 58, Class A, \$9,600 4128, Class E, \$12,000 58, Class A, \$9,600 1428, Class E, \$12,000 59, Class B, \$15,000 1428, Class G, 20,000 59, Class B, \$15,000 Total debt (last returns). \$127,600 59, Class C, \$18,000 Total debt (last returns). \$127,600 59, Class C, \$18,000 Total debt (last returns). \$127,600 59, Class C, \$18,000 Total debt (last returns). \$127,600 50, Class C, \$18,000 Total debt (last returns). \$27,600 50, Class C, \$18,000 Total debt (last returns). \$27,600 51, Class C, \$18,000 Total debt (last returns). \$27,600 52, Class C, \$18,000 Total debt (last returns). \$27,703 53, Subject to call after May 1, 1903 Population in 1890 was
Subject to call at any time. LOAN OF 1893— 5s. Class A, \$9,600. Subject to call at any time. Subject to call at any time. Subject to call at any time. Subject to call after May 1, 1898 St, Class C, \$18,000. Tax valuation 18952,703412s, Class E, \$12,000. 412s, Class E, \$12,000. Total debt (last returns), \$127,600 Tax valuation 18952,703Subject to call after May 1, 1898 Subject to call after May 1, 1903Total debt (last returns), \$127,600 Population in 1890 was2,703INTEREST is payable at the National Bank of Jenkintown, Pa. TAX FREE.—The loan of 1893 and 1894 are exempt from State taxes.
55, Class A, \$9,600 Total debt (last returns). \$127,600 55, Class B, \$15,000 Subject to call after May 1, 1898 55, Class C, \$18,000 Subject to call after May 1, 1903 INTEREST is payable at the National Bank of Jenkintown, Pa. TAX FREE.—The loan of 1893 and 1894 are exempt from State taxes.
 Subject to call after May 1, 1808 Subject to call after May 1, 1903 INTEREST is payable at the National Bank of Jenkintown, Pa. TAX FREE.—The loan of 1893 and 1894 are exempt from State taxes.
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TAX FREE.—The loan of 1893 and 1894 are exempt from State taxes.
taxes.
(bill, strateging and an and the state of the strateging to bill
ALLEGHENY. W. M. KENNEDY, Mayor.
ALLEGHENY. JAMES BROWN, Comptroller.
Allegheny is situated in the county of the same name.
LOANS- NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g
City park bonds
do do
do do P 1802 4 A & O Oct 1 1923 14000
do do C 1894 4 J & J July 1, 1924 86,000
Municipal bonds (renew) 1886 4 J & J July 1, 1906 13,000
do do
Sewen Bonds:
Refunding renewal
Renewal
do
Refunding renewal
do
Refunding renewal
Renewal
Sewerage bonds

STATE AND CITY SUPPLEMENT,

					_				-
LOAN	IC DI DU	all's sile	To	iterest	- 4)1	minatar	Princin	al	1
NAME OR P				Payabi				utstand'g.	
Sewer	A		4	A &			, 1923	\$35,000	L
do			4	A			, 1924	100,000	L
do		1894	4			July 1	, 1924	145,000	L
do	0		4	J&	Ĵ	July 1	1900-'20		1
uo			-			every fiv			1
do		1895	4		J			35,000	1
STREET	IMPROVEME	INT BON	DS	:		and all			E
McClure A	ve. renewal,	1880	4			July 1	, 1900	13,000	L
do	do	1881	4	J &		July 1	1901	13,000	
do	do	1883	4	J &	J	July 1,	1903	13,000	1
do		1884	4	J &		July 1	, 1904	13,000	L
	Avenue		4	A &		Apr. 1	, 1911	23,000	L
	eet renewal,		4			July 1	1900	18,000	L
do	do	1881	4	J&		July 1		18,000	L
do	do	1884	4	J&		July 1		13,000	L
Highway 11	nprovement	1895	4	J&		July 1,		5 300,000	L
Street imp	rovement	1895	4	J &	J	July 1, Jan. 1,	1900-2	5 300,000 5,795	L
Ley Street			4			every fiv			E
do	do		4	(\$0,0 A &				75,000	1
do			4	A &		Oct. 1,	1923	200,000	
do	do B.	1894	4	A &		Apr. 1,		200,000	
do	do C.	1894	4	J &		July 1.		200,000	L
uo	uo 0		x	0 4	100	(Jan. 1,		200,000	L
do	do	1897	4	J &	J			334,000	L
			-			(every 5		0004,000	L
do	do	1895	4	J &		1900	0.1902	266,000	L
Water bond	ls		4	J &		July 1,		64,000	L
do			4	J &		July 1,		20,000	L
do			4	A &		Apr. 1,	1914	132,000	E
do		1887	4	J &	J	July 1	1917	100,000	L
do			4	J &		Jan. 1	1919	175,000	
do	(renewal)		4	J&		July 1	1923	150,000	L
do	(renewal)		4	J&		July 1,	1910	100,000	L
do	(renewal)		4		J	July 1,		100,000	L
do	do	1895	4		J	July 1, 1 every fiv		600,000	L
						call July			E
do	201-02-010020		4	J &		June 1	1900-'20	540.000	ł
uo			Ŧ			every fit			E
do		1895	4	J &		June 1.	1925	110.000	L
do		1896	4	J &	J	July 1.	1926	400,000	L
uo					-	Dec. 1, \$66,000	01-'16)	1	L
do		1896	4	J &	D	\$66,000	every >	264,000	
						(five y	ears.)	D. Terrestance	1
And a marked a los		1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1		4	14	(Dec. 1,	21-'26)	in a second second	
do		1896	4	J &	D	3\$68,000		136,000	1
					-	(five y	ears.)		
	ewal bonds,	.1887	4	J&	J	July 1,	1907	28,000	1
Bonds over	Alla		1.1.		-			27.000	1

Bonds over due..... INTEREST is payable at the office of T. Whelen & Co., Phila phia and in Allegheny, and checks will be mailed to holders of be when requested.

Net debt......\$4,770,918 \$4,793,149 \$2,454,916 \$1,850 Water debt (incl. above).\$2,531,000 \$2,531,000 \$1,031,000 \$1,031 TAX FREE.-All bonds of this city are exempt from taxation.

CITY PROPERTY.—The estimated value of all the city's prop is \$8,000,000, including water property valued at \$3,439,333. ASSESSED VALUATION.—The city's assessed valuation and rate have been as below. (Actual valuation 1896, \$85,000,000.)

	Real Estate &	Personal	Total Assessed	City Tax
Years.	Improvements.	Property.	Valuation.	per \$1,000.
			\$80,604,975	1
1896			79,843,625	
1895			74,500,000	9.30
1894			73,000,000	
1892			69,500,000	\$11.00
1890	\$48,960,025	\$1,339,525	50,299,550	13.77

POPULATION.—In 1890 population was 105,287; in 1880 it 78,682; in 1870 it was 53,180. The estimated population for 189 125,000.

ALLEGHENY CO .- W. E. THOMPSON, Com Pittsburg is the county seat.

PAR VALUE .- Bonds are for \$500, \$1,000 and \$10,000.

INTEREST on the compromise bonds is payable at the Commer National Bank, Philadelphia; on the 4 per cent riot bonds by County Treasurer and at the office of Townsend, Whelen & Co., F adelphia; on all other bonds by the County Treasurer only. TAX EXEMPT.—Of the compromise bonds, \$1,069,000 are free f taxation.

ALLENTOWN.- {FRED. E. LEWIS, Mayor. A. L. REICHENBACH, Treasure

Anentown is the county seat of J	Lenger County.
LOANS— When Due.	
CITY BONDS—	Water debt (included) 69,200
5s, A&O,\$13,600Apr. 1, 1899	City has no floating debt.
4s, A&O, 11,300 Jan. 1, 1901	Sinking fund assets 55.142
4s, J&J, 31,500 Jan. 1, 1902	Net debt Feb. 1, 1897 294,258
4s, J&J, 40,000 Jan. 1, 1903	Tax valuation, real17,365,000
4s, J&J, 59,900 Jan. 1, 1904	Tax valuation, personal 135,000
4s, J&J, 47,400 Jan. 1, 1907	Total valuation 189617,959,805
4s, F&A, 30,000 Aug. 1, 1926	Assessment about 35 actual value.
48, J&J, 46,500 Jan. 1, 1927	City tax prop. (per \$1,000) \$3.50
4s,, 35,000 Aug. 1, 1927	School tax (per \$1,000) 6.00
(Subject to call) after Aug. 1, 1902	Population in 1890 was25,228
WATER BONDS-	Population in 1880 was18,063
58, A&O, 69,200 Apr. 1, 1899	Population in 1897 (est.)33,000
Interest payable by City Treasurer	
	a this site one ensure the set the

TAX FREE.-All bonds issued by this city are exempt from taxation. 4s, A&O, 7,500.....Apr. 1, 1906

ALTOONA.— {H. C. BARB, Mayor. H. E. FERGUSON, Treasurer. This city is in Blair County.

 LOANS—
 When Due.

 IMPROVEMENT BONS—
 Water debt (included)... 479,000

 4s, J&J, \$150,000 ...1901 to 1906
 Tax valuation, real, '97.16,004,825

 Subject to call after 1905.
 Subject to call after 1905

 WATER BONS—
 Assessment about 32 actual value, Total tax (per \$1,000) '97.. \$22.007

 4s, J&J, 220,000, g. .1904 to 1924
 Population in 1890 was... 30,337

 For total debt Sept. 1, 1897. \$34,326
 Population in 1895 was... 35,500

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, Whelen & Co., Philadelphia, Pa.; on others at the City Treasurer's office. CITY PROPERTY.—The estimated value of real estate and per-sonal property owned by the city Jan. 1, 1895, was \$906,000. ALTOONA SCHOOL DISTRICT—

000	Total debt Aug. 1, 1897\$256,500 Tax valuation 1897\$15,500.000 Interest payable in Altoona. Population 1897 (est.)43,000
000	AMBLERJOSEPH HAYWOOD, Chairman.
000	This borough is in Montgomery County.
000 000 000 000	LOANS- When Due, IMPROVEMENT BODDS- 4s,, \$16,0001899 to 1917 (Part yearly.) Bonded debt July 1, 1897.831,300 Assessed valuation 1897.865,000 Assessment 1 ₂ actual value. Population in 1890 was
000 000 000	ARMSTRONG COKittanning is the county seat.
000	LOANS.— When Due. Barboge Bonds— 3 ¹ 28, Mar., \$50,100Part yearly JALL BONDS— 48, var., \$14,465Various Population in 1890 was46,747
000	Interest payable in Kittanning Population in 1880 was47,641
000	ASHLAND.—{JAMES WOODWARD, Mayor. FRANK RENTZ, Town Clerk. This borough is in Schuylkill County.
000	LOANS- When Due. Floating debt
000	WATER DUNDS- 10001 (01,000) 2200
000 del-	Int. payable in Ashland. Population in 1880 was6,052
nds	Bonded debt Jan. 1, '97. \$74,100 Population in 1897 (est.)7,200 The borough owns its water works, valued (1896) at \$97,953, and other property to the value of \$21,625.
city	BEAVER FALLSW.W. KERR, Sec. of Coun.
'94. 500	This borough is in Beaver County.
340	LOANS- When Due. 5s, J&D, \$13,5001896 to 1922 GENERAL IMPROVEM'T BONDS- 4s, J&J, 8,0001898 to 1905
160 000	6s, J&D, \$10,3501899 to 1906 Interest payable in Beaver Falls. Subject to call. Total debt 1896 \$128,950
	4s, M&S, \$37,6001899 to 1904 STREET IMPROVEMNT BONDS— Assessment about 23 actual value.
erty tax	STREET IMPROVEMNT BONDS Assessment about 23 actual value. 58, A&O, \$4,9501897 to 1906 Population in 1895 (est.) 11,500 58, M&S, 52,0001896 to 1921 Population in 1890 was 9,735
ax	BELLEFONTE.—ISAAC MITCHELL, Clerk of Council.
	This borough is in Centre County.
30	LOANS— When Due. Total debt Aug. 1, 1897. \$110,000 Tax valuation, real1,584,050
00 77	4s F&A, \$100,000 Feb. 1, 1913 Tax valuation, personal 1,315,962
was 7 is	Subject to call Feb. 1, 1898.Total valuation 18972,900,012Interest payable in Philadelphia.Total tax (per \$1,000)'97Bonded debt (last ret'ns) \$100,000Population in 1890 was3,946Floating debt10,000
	BERKS COUNTYCounty seat is Reading.
pt.	
875 285	County has no bonded debt. Floating debt (last returns) \$54,073Total tax (per \$1,000)6.00 Population in 1890 was137,327 Population in 1895 (est.)148,000
160 988	BLAIR COUNTYCounty seat is Hollidaysburgh.
172	LOANS- When Due. Bond. debt last returns) \$146,600 COUNTY BONDS- Tax valuation 189531,252,097
270 765 035	4s & 5s, J&J, \$121,600 Population in 1890 was70,866 Interest payable at Co. Treas. office Population in 1880 was52,740
lue. 6.00	BLOOMSBURG.—A. M. Yost, Treasurer.
959	This town is in Columbia County.
1	LOANS- When Due. Tax valuation 1897\$2,329,814 CITY HALL AND SEWER BONDS- Assessment about 13 actual value.
the Phil-	4 ¹ 28&58, F&A, \$37,500Aug. 1, Town tax (per \$1,000) \$9'00 1896 to 1912 Population in 1897 (est.)7.000
rom	4s, \$15,000Aug. 1, 1917 Interest at office of Town Treas. Total debt Aug. 1, 1897\$60,000
	BRADDOCKP. S. TOUEL, Chairman Finance
er.	Committee. — This borough is in Allegheny County.
100	As we were going to press Oct. 1, 1897, the borough was offering for sale \$102,000 4 per cent sewer and street-improvement bonds.
400 200	LOANS- When Due. Street, 5s
$\frac{142}{258}$	WATER BONDS- Assessment about 12, actual value, 5s, J&J, \$58,000Jan. 1, 1904 Assessment about 12, actual value, Sewer, 5s
000 000 805	The second states and a second states are set as a second state of the second
ue. 3·50	BRADFORD{GEO. C. FAGNAN, Mayor. J. A. LINDSEY, City Clerk.
3·00 228	This city is in McKean County. LOANS— When Due. LOANS— When Due.
063	LOANS- When Due. PUILDING BONDS- 6s, M&N, \$5,0001900-1904 4s,, \$22,5001907-1927 (\$1.000 due yearly on May 1.) (\$2,500

October, 1897.	PENNSTLVANIA-C	ITIES AND TOWNS.	69
LOANS— When Due. WATER WORKS BONDS— 6s, J&D, \$20,000,Dec. 1, 1898 6s, J&D, 25,000,Dec. 1, 1903 Bonded debt Jan. 1, 1897, \$57,500 City has no foating debt. Sinking fund assets, 15,000 Net debt Feb. 1, 1897 42,500 Tax valuation 1897 42,500 Assessment is about ² 3 actual value	Population in 1890 was 10,514 Population in 1880 was 9,197 Population in 1895 (est) .16,000 SCHOOL DISTRICT BONDS— 68, J&J, \$4,400 Carbon Struct Part yearly 68, J&J, \$4,400 Part yearly 68,, 14,100 Part yearly 68,, 14,000 Part yearly 705a	FUNDING BONDS- Tax v 5s, J&J, \$10,900Jan. 1, 1899 Assess IMPROVEMENT BONDS- Total 4s, A&O, \$28,000Apr. 1, 1902 Popul 4s, A&O, \$28,000Apr. 1, 1904 Popul 4s, A&O, 20,000Apr. 1, 1904 Popul 4s, A&O, 20,000Apr. 1, 1914 Popul OPTIONAL,- The bonds are subject t	debt Mar. 1, 1896. \$158,90 aluation 18963,058,07 sment nearly ½ actual value tax (per \$1,000)\$14:5 ation in 1890 was10,59 ation in 1880 was8,31 ation in 1896 (est.)13,00
State are exempt from taxation.	i city bonds when held outside the	date of Issue. INTEREST is payable at the Central Na	ational Bank.
INTEREST on the water works National Bank, N. Y.; on the buildi Bank; on the school district bonds	bonds is payable at the Seaboard ng bonds at the Bradford National by City Treasurer.	CONSHOHOCKEN	EORGE N. HIGLEY, Mayo FRANCIS LUBBE, Treas.
worth \$7,000, and the market, from is derived.	y. The borough owns (1896) gas, ed at \$40,000, besides real estate n which a revenue of \$5,000 a year Int. paid by Carlisle Deposit Bank.	4s, J&J, \$42,000July, '01 to '26 (\$7,000 due every five years).	sm't abt. 50 p.c. actual valu l tax (per \$1,000)\$4°C (per \$1,000)
4s, J&J, \$2,000July 1, 1906 4s, A&O, 17,006Apr. 1, 1907 4s, A&O, 18,000Apr. 1, 1908 4s, J&J, 25,000Jan. 1, 1909 4s, J&J, 20,000July 1, 1909 3*68, A&O, 1,700Apr. 1, 1907 4s, J&J, 5,500July 1, 1911	Sinking fund	REFUNDING BONDS- 4 ¹ 28, J&J \$13,000July 1, 1910 Tax v	r cent bonds of this city hav
notice. TAX FREE,-The bonds are all o CARLISLE SCHOOL DI Secretary.		68, \$2,000July 1, 1901 Total (Called for redemption.) 4 ¹ 28, M&S, \$94,300Mar. 1, 1912 Subject to call. est paid in Corry and N. Y. Popul	tax (per \$1,000)\$34.0 lation 1897 (local au- rity)
Bonded debt June 1, 1897.\$11,050	Assessed valuation, real.3,119,667 Assessed valuation, per 119,279 Total valuation 18973,238,946 Population in 1897 (est.)10,000	4s, Dec. 31, \$101,000 Optional. Tax	debt (last returns) \$155,55 ng funds
LOANS- When Due. REFUNDING BONDS- 4s, A&O, \$33,000May 1, 1909 Subject to call after May 1, 1899 Int. payable at Treasurer's office. Bonded debt 1896\$33,000	Total debt	of its actual value. DANVILLE.—This borough is j LOANS— WATER BONDS— 4s, J&J, \$103,700 At call Assess BORDER BONDS— Total Tax v Assess BORDER BONDS—	in Montour County. debt June 1, 1896 \$117,4(aluation 18951,000,00 sment about 5 actual valu tax (per \$1,000)\$31
This borough is the capital of Fra	F.—E. J. BLACK, Treasurer. nklin County. Total debt Aug. 1, '97 \$113,800 Total valuation 1897 2,395,052	Subject to call at any time. Popul	ation in 1890 was7,9 ation in 1880 was8,3 ation in 1896 (est.)8,50 TER. Treasurer
4 28, A&O, \$38,600Apr. 1, 1919 ELECTRIC-LIGHT BONDS- 4 38, J&J, \$8,300Jan. 1, 1905 48, A&O, 9,300Apr. 1, 1922 WATER BONDS-	Assessment is 23 actual value. County tax (per \$1,000)\$3:00 Bond tax (per \$1,000)\$4:00 Borough tax (per \$1,000)\$00 School tax (per \$1,000)\$6:00	County seat is Harrisburg.	aluation 1895\$50,760,7 ation in 1890 was 96.9
4 ¹ 28, J&J, \$27,900Jan. 1, 1919 4s, J&J, 29,700Jan. 1, 1921	School tax (per \$1,000) 6.00 Population in 1890 was7,863 bonds may be called for payment	DELAWARE COW. M	M. FORD, Treasurer.
at the option of the council. TAX FREE—All bonds of this b the 4 per cent water bonds are exer	orough are free from loca tax mpt from all taxation.	LOANS- When Due. Total WAR DEBT- 4s, A&O, \$420,100Oct. 6, 1906 Subject to call after 1900. Popul	debt Aug., 1896 \$420,1(aluation in 189648,051,0' sment about ² 3 actual valu ation in 1890 was74,6i ation in 1880 was76,1(
Chester is situated in Delaware C	and the second se	EASTON{H. A. HARTZELL, JAMES MCCAULE	
CITT BONDS- 6s, J&J, \$49,3001896 & 1898	Floating debt	Easton is situated in Northampton Count LOANS- When Due. Tax y	ty. aluation 1896\$11,900,00
 5s. J&J. 233,500 1897-8 & 9 4¹28. J&J. 711,000	Net debt	CITY LOAN— Assess 6a,	
CHESTER COW.	E. PENNYPACKER, Treas.	Net debt Jan. 1, 1897 289,000 Popul TAX FREE.—All bonds of this city are CITY PROPERTY—The city owns its c	exempt from taxation. dectric-light plant.
COUNTY CERTIFICATES-	Tax valuation 1895\$51,549,480 Total debt Dec., 1896 77,000 Population in 1890 was89,377	WATER WORKS-The water works are Company.	e owned by the Lehigh Wat in Allegheny County.
CLINTON COR. W County seat is Lock Haven. Bonded debt Sept. 1, '97. \$173,400	Total valuation 1897 86.646.718	Bonded debt Aug. 1, 97 \$12,500 Assess	sed valuation 1897.\$640,00
Sinking fund	Tax rate (per \$1,000) 1897 (State and County.)\$11.00 Population in 1897 (est.)\$28,000	ERIE States J. SALTSMAN, W. W. GINGRICH, Compt	Mayor. roller.
COATESVILLE		LOANS- — — Interest NAME AND PURPOSE. Rate Payable Consolidated	<i>Principal,</i> <i>When Due. Outstand</i> J July 1, 1898 \$35,00
LOANS- When Due, REFUNDING BONDS- 48, J&J, 876,980	Total debt Feb. 1, 1896 \$98,480 Tax valuation, real1,734,945 Tax valuation, personal. 134,300 Total valuation 18951,866,245 Assessment is 3 actual value. Total tax (rear \$1000) \$14,50	Refunding, 1887	J Jan. 1, 1914 500,00 a State tax. all after Jan. 1, 1897.

 REFAVING STREETS Assessment is % actual value.

 4¹28.J&J, \$17,200. Within 23 years
 Total tax (per \$1,000).....\$14'50

 WATER BORDS Jan. 1, 1927

 (Subject to call) after July 1, 1898
 Population in 1890 was......3.680

 Bonded debt Feb 1, 1896
 \$94,180

 Floating debt.
 4,300

TAX FREE,-All bonds issued by this borough are exempt from taxation,

INTEREST on the refunding bonds is payable by Townsend, Whelen & Co., Philadelphia: on the street repairing bonds at the National Bank of Chester Valley, Coatesville. WATER WORKS.-The borough owns its water works; cost of con struction, \$60,000.

 Sept.1, 1897.
 Jan. 1, 1897.
 Jan. 1, 1896.

 Total bonded debt.
 \$\$41,500
 \$\$41,700
 \$\$841,700

 Water debt (included above)...
 517,012
 517,012
 517,012

 The city has no floating debt.
 \$\$1,000
 \$\$1,000
 \$\$17,012

Refunding bonds of 1887 are subject to call 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 office and at the First National Bank, N. Y.; on the 1994 loan at the First National Bank, N. Y.; on other loans by the City Treasurer. TOTAL DEBT, SINKING FUNDS, E TC.—The subjoined statement shows Erie's total municipal debt and the water debt on each of the dates indicated. Sept. 1, 1897. Jan. 1, 1897. Jan. 1, 1896.

	Total Assessed	Rate of Tax
Years.	Valuation.	per \$1,000.
1897	\$17.949.389	\$24.50
1896	17,602,361	24.50
1895	17.424.774	24.75
1894	16,184,312	24.00
1890	14,214,195	26.20
1880	11,518,904	23.00
POPULATIONIn 1890 population w 27,737; in 1870 it was 19,646. The population	as 40,634; in 1	880 it was s estimated
at 52,000.		The Deres

ERIE SCHOOL DISTRICT.-

	and the second sec
4s. A&O, \$31,000	Bond. debt Sept. 10,'97. \$164,500 Assessed val'tion '9719,375,880 Assessment ² 3 actual value.
4s, M&N, 27,500	Assessment -3 actual value.
4s, A&O, 46,000	School tax (per M.) '97\$8.00
48 60,0001898 to 1909	Total tax rate city, State
(\$5,000 annually.)	county and school 30.50
(00,000 0000000000000000000000000000000	Population 1897 (est.)58,000

ETNA .- Situated in Allegheny County.

Total debt Jan. 1, 1897...\$103,000 | Tax rate (per \$1,000)\$17.00 Tax valuation 1896.....2,041,025 | Population in 1890 was.....3,767

FAYETTE CO.-DAVID D. JOHNSON, Treas.

County seat is Uniontown.	
JALL BONDS- 4s, semi-an., \$70,000 Six years COURT HOUSE BONDS- 4s M&N \$170,000 1898	State tax (per \$1,000) 1897\$ County tax (per \$1,000) '97 Population in 1890 was80

FRANKLIN.-

This city is in Venango County.

LOANS— When Due. BUILDING BONDS— When Due. 4s, M&N, \$22,000....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 ¹₂ actual value. City tax rate (per M.) 1897...\$13'00 Population in 1890 was.....6,221 Population in 1897 (est.)....8,000

HARRISBURG.--{JOHN D. PATTERSON, Mayor.

Harrisburg, the capital of the State, is situated in Dauphin County.

LOANS	Principal		
NAME AND PURPOSE. Rate Payable.	When Due. Outstand'g.		
Water bonds 6 J & J	July 1, 1903 \$100,900		
do 6 J & J	Jan. 1, 1904 91,500		
do 6 J & J	July 1, 1904 7,600		
do 4 J&J	Jan. 1, 1913 130,500		
do 4 J & J	Jan. 1, 1914 22,600		
do 4 J & J	Jan. 1, 1915 265,400		
do 4 J&J	Jan. 1, 1916 77,700		
City bonds 6 J & J	Jan. 1, 1898 6,500		
do 6 J & J	Jan. 1, 1903 14,900		
do 6 J & J	July 1, 1904 10,000		
do 5 J & J	Jan. 1, 1898 32,800		
do 5 J&J	Jan. 1, 1899 30,700		
do 5 J & J	July 1, 1900 12,900		
do 4 J & J	Jan. 1, 1901 60,000		
do 4 J & J	July 1, 1920 65,000		

TAX FREE.—All bonds are exempt from taxation. INTEREST is payable at the office of the City Treasurer.

INTEREST is payable at the once of the City iteasurer. 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-terest on the city's debt and 5 per cent of the principal.

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:

	LOUU Assessed	Rate of Lax
Years.	Valuation.	per \$1,000.
1896	\$23,500,000	\$22.50
1894	22,500,000	18.833
1890	20,412,135	0.12 1002 2 2003
1889	21.396.240	CURRENT BRICKERE
1880		State County State

The city's tax rate for 1896 is \$7.00 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.

HOLLIDAYSBURG.— {J.W.BRACKEN, Ch'f Burgess. W.L.BALDRIGE, Treasurer. LOANS— When Due. BOROI GH BONDS— 5s, A&O, \$5,000.....Optional 4¹28, A&', 2,200....Optional 4¹28, M&S, \$2,500..Optional. 4¹28, J&D, 45,000..Opt after 1913 NTEREST on the borough bonds and on the \$2,500 of water bonds INTEREST on the borough bonds and on the \$2,500 of water bonds

is payable at Hollidaysburg; on the 412s of 1913 at Philadelphia, Pa.

HOMESTEAD. --- {JNO. S. HOLLINGSHEAD, Burgess. This borough is in Allegheny County.

LOANS- When Due. FUNDING BONDS-5.4s, A&O, \$4,000 (y'rly) to 1904) 5.4s, M&S, \$10,000 (y'rly to 1912)

HUNTINGDON CO .- County seat is Huntingdon. HUNTINGDON. This city is the county seat of Huntingdon County. INTEREST on the bonds is payable at Huntingdon. 1,200 5,510 value. \$4.00 4.50 TAX FREE.-All bonds of this city are exempt from taxation. INDIANA CO.-P. M. SUTTON, Treasurer. NDIANCE County seat is Indiana. When Due. 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). 6·00 Population in 1890 was.....42,175 Population in 1880 was.....40,527 0,006 JENKINTOWN.--}THOS. B. HARPER. Mayor. BYRON MCCRACKEN, Secretary. This borough is in Montgomery County. LOANS- When Duc. Tax valuation 1896....\$1,123,860 5s, A&O, \$41,200.....Oct. 1, 1896 Tax rate (per \$1,000.... 12·25 (Part due yearly) to Oct. 1, 1915 Population in 1890 was.....1,609 Bonded debt Jan. 1, 1897.\$41,200 Population in 1807 (est.)....2,100 JOHNSTOWN.-{GEO. W. WAGONER, Mayor. SAMUEL LENHART, JR., Comptr'r. This city is in Cambria County. This city is in Cambria County. LOANS— When Due. FIRE ALARM— 4s, J&J, \$\$,000Jan. 1, 1924 Subject to call after 10 years. HIGHWAY & BRIDGE BONDS— 5s, J&D, \$93,500June 1, 1921 Subject to call after June 1, 1901 OLD BOROUGH BONDS— 4s, ..., \$3,6001898-1899 RIVER IMPROVEMENT BONDS— 5s, M&N, \$26,300May 1, 1921 Subject to call after May 1, 1996 STREET IMPROVEMENT— 4¹/₂s, M&S, \$17,500 ... Sept. 1, 1923 Subject to call after Sept. 1, 1923 Subject to call after Sept. 1, 1903 The estimated population in 1897 The estimated population in 1897 was 26,000.

JUNIATA CO.-W. H. GRENINGER, Clk. Co. Com. County seat is Mifflintown.

LOANS— When Due. COUNTY BONDS— 3s & 4s, \$140,049. Interest payable by County Treas. Bonded debt Aug. 1, '96..\$140,049 Sinking fund......\$21,162

KENNETT SQUARE.-{GEO. W. TAFT, Mayor. WM. E. VORHEES, Clerk. This borough is in Chester County.

The borough pays all taxes on its bonds.

LACKAWANNA CO -C. H. SCHADT, Treasr. County seat is Scranton.

L T

TAXES on the above securities are paid by the County.

ANCAST	ER{EDWIN S. SMELTZ, Ma J. H. RATHBON, Treas	uyor. urer.
his city is the cap	ital of Lancaster County.	
LOANS-	Interest Princ	inal.

NAME AND PURPOSE. Judgment bonds, 1895. Rate. Payable. When Due. Oct. 1, 1925 Outstand'g. \$120,000 4 A & O C Optional after 1915.

70

 When Due.
 Tax valuation, real.....\$4,573,910

 Tax valuation, personal.
 555,368

 Total valuation 1895
5129,278

 Ounty Treas.
 Total tax (per \$1,000)
\$10:00

 6...\$140,049
 Population in 1890 was....16,655

PENNSYLVANIA --- CITIES AND TOWNS,

LOANS-		-Interest	When Due. 0	
NAME AND PURPOSE.				and the second second
Relief fund		Jan.	Apr. 1, 1905 to '20	\$13,000
School bonds, 1895	4		1915	
do do 1897	4			10,000
Water loan (reg.)	4	A & O	Apr. 1, '97, to 1901	61,400
do do	4	J-Q	Apr. 1, '97, to 1905	100,000
do do	4	J&J	Jan. 1, '97, to 1918	125,000
do (coupon)	4	J-Q	Apr. 1, 1905 to '20	189.000
do 1892		first the	1897 to 1912	150,000

INTEREST is payable in Lancaster. BONDED DEBT,-The city's bonded debt in 1896 was \$1,134,958; sinking funds, \$460,500.

TAX FREE—All bonds of this city are exempt from taxation. CITY PROPERTY—The city owns its water works valued at \$750, 000 and other buildings and available assets, besides the sinking fund mentioned above, in all amounting to \$1,022,461.

mentioned above, in all amounting to \$1,022,401. ASSESSED VALUATION-In 1895 the total valuation was \$4,-250,000, Real valuation about \$25,000,000. In 1889 total assessed valuation was \$13,451,038; in 1880 it was \$12,449,480. POPULATION-The opollation in 1890 was 32,011; in 1880 it was 25,769; in 1870 it was 20,233. In 1895 (estimated) 40,000.

LANCASTER CO.-E. H. HERSHEY, Treas. County seat is Lancaster.

LOANS- When Due. COUNTY BONDS-4s, A&O, \$167,000....Apr. 1, 1901 Subject to call at any time, Bonded debt (last returns)\$170,800 TAX FREE .- All bonds of this county are exempt from taxation.

ANDSDALE.-O. M. EVANS, Treasurer. T

This borough is in Montgomery County.

LEBANON.-GEORGE H. SPANG, Treasurer.

This city is in Lebanon County.

October, 1897.

 LOANS When Due.

 CITT BONDS Sinking fund and cash... \$33,100

 CITT BONDS Net debt March 1, 1897... 181,900

 As, April, \$45,000.
 Tax valuation, real...., \$35,050

 Subject to call at any time.
 Tax valuation, real...., \$359,450

 Subject to call at any time.
 Sasessment about 190 p. ct. actual.

 Subject to call at any time.
 County tax (per \$1,000).....\$175

 Interest paid at City Treas'r office.
 City tax (per \$1,000).....\$325

 Water debt March 1, 1897...1897...000
 Population in 1890 was....15,000

This city is in Clinton County

LOANS - When Due. CITY BOXDS - When Due. CITY BOXDS - Set. ..., \$87,000 May 1, 1904 68, ..., \$25,000 Nov. 1, 1910 48, ..., 20,000 July 1, 1914 48, ..., 20,000 July 1, 1914 48, ..., 20,000 July 1, 1914 48, ..., 25,000 May 1, 1915 WATER LOANS - Set. WATER LOANS - Control of the set of the se

LUZERNE CO.-R. P. ROBINSON, Treasurer The county seat is Wilkes-Barre.

TAX FREE -All bonds of this county are exempt from taxation to holders. The county pays a State tax of 4 mills.

LYCOMING CO .- A. D. UPDEGRAFF, Treas. L Y COUNTY seat is Williamsport. County seat is Williamsport. Total debt Aug. 1, 1807. \$545,475 | Population in 1890 was....70,579 Tax valuation20,656,822 | Population in 1890 was....75,000 Population in 1896 was....75,000

MAHANOY CITY.- {H. J. STERN, Mayor. E.S. REINHOLD, Sec. of Council.

Borough in Schuylkill County.

LOANS— When Due, BOROUGH BONDS— 4s, F&A, 87,000 Feb. 1, 1902 As, A&O, 2.500 Feb. 1, 1902 As, F&A, 10,000 Ang. 1, 1909 As, F&A, 10,000 Ang. 1, 1909 As, F&A, 10,000 1912 (Subject to call after 1907), Interest payable at Treasury. The bonds are all 5-15 year bonds, and are exempt from taxation.

The bonds are all 5-15-year bonds, and are exempt from taxation.

MCKEAN COUNTY .-- F. B. CLARK, Treas.

County seat is Smethport. Bowded debt all paid off. Tax valuat'n 1895......\$7,654,325 | Population 1890 was 46,863 Population 1880 was 42,565

McKEESPORT.- S.R. T. CAROTHERS, Mayor.

This city is in Allegheny County.

* 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 taxation.

MEADVILLE.— {WHITNEY BRAYMER, Mayor. This city is in Crawford County.

*LOANS-	When Due.	Total debt	\$76,248
CITY BONDS-		Sinking fund	20,548
4258, J&J, \$6,000	July 1, 1902	Net debt Feb 1, 1897	55,700
4s, J&J, 24,200	.July 1, 1901	Tax valuation, real2	.086.340
4s, J&J, 12,000	.Jan. 1, 1907	Tax valuation, personal.	74.374
4s, J&J, 6,000	.Apr. 1, 1907	Total valuation 18962	160.714
4s, M&S, 7,900	.Mar. 1, 1916	Assessment abt. 40% actu	al value.
Interest is payable at	City Treas'y.	Total tax (per \$1,000)	\$40.00
Bonded debt Feb. 1, '9	7 \$75,700	Population 1890 was	9,520
Floating debt	548	Population 1896 (est.)	10,000
All bonds are subjec	t to call. The	bonds of 1907 and 1916 a:	re free of
State tax			1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1. 1

MEDIA.-This borough is in Delaware County.

LOANS- When Due.	Total debt Jan. 1, 1897. \$87,000
	Tax valuation 18952,213,099
4s, A&O, \$55,600Apr. 1, 1901	State tax (per \$1,000) '96 \$4.00
4s, A&O, 6,400Apr. 1, 1903	Co. tax (per \$1,000) 3.50
4s, A&O, 15,000 Apr. 1, 1912	
4s, A&O, 10,000Apr. 1, 1913	
Optional after Jan. 1, 1903	
Int. payable by Borough Treas.	
Taking Summarian and Summarian Company	Population in 1890 was2,736

MIFFLIN COUNTY .- County seat is Lewistown.

MONONGAHELA

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 HUFFMAN, Clerk.

country sources beroundsburg.	
LOANS- When Due.	Bonded debt Feb. 1, 1897. \$66,050
COURT HOUSE BONDS-	Floating debt 5,000
4s, M&S, \$64,000	Total debt Feb. 1, '97 71,050
Subject to call.	Total valuation 18966,500,000
JAIL BONDS-	Assessment same as actual value.
48,, \$2,050	Total tax (per \$1.000) \$13.00
Subject to call.	Population in 1890 was20,111
Interest payable at Co. Treasury.	Population in 1895 (est.)21,000

MONTGOMERY CO .- D. H. HITNER, Clerk. County seat is Norristown.

 LOANS When Due.
 Tax valuation 1897...\$78,404,730

 COUNTY BONDS Tax valuation 1897...\$78,404,730

 4s. A&O, \$77,000...Apr. 1, 1900
 Tax valuation 1890 was..
 123,290

 Interest payable in Norristown.
 Population 1890 was..
 123,290

 Total debt Sept. 1, '97
 \$77,000
 Population 1880 was..
 96,494

MONTOUR CO .- JNO. C. PEIFER, Clerk. County seat is Danville.

LOANS-COUNTY BONDS-4s, Nov. 1, \$37,000 \$4,000 due yearly. Total debt Aug. 1, 1897. \$37,000 Tax valuation, personal. \$128,588 Total valuation, personal. \$128,588 Total valuation 1897....2,030,622 Assessment about ½ actual value. State and Co. tax (per \$1,000).\$14 Population in 1890 was....15,645 Total valuation in 1880 was....15,645 TAX FREE .- All bonds are exempt from taxation.

TAX FREE.-Bonds are exempt from taxation.

NORRISTOWN.-{JOHN H. WILLIAMS, Mayor. F. W. BAKER, City Clerk. This borough is the capital of Montgomery County. LOANS— When Due, BOROTOGH BONDS—(reg.) 4s, J&J, \$34,900....July 1, 1904 Subject to call at any time. 4s, J&D, \$14,300....July 1, 1904 Subject to call at any time. 4s, J&D, \$14,300....July 1, 1904 Subject to call at any time. 4s, J&D, \$14,300....July 1, 1904 Subject to call at any time. 4s, J&D, \$14,300....July 1, 1904 Subject to call at any time. 4s, J&S, \$67,000...July 1, 1905 Optional after Jan. 1, 1913 Subject to call after Jan. 1, 1915 Subject to call after Jan. 1, 1927 (Subject to call after 1902.)

INTEREST is payable at the Borough Treasurer's office.

71

LOANS— When Due. Total debt (last returns). \$93,300 COUNTY BONDS— 4s, J&J and M&N, \$95,500...... Interest payable in Lewistown. Population in 1890 was....19,577

OIL CITY .--- {JAMES A. FAWCETT, Mayor. W. H. WISE, Treasurer. This city is in Venango County.

This city is in Venango County. LOANS— When Due. CITY BUILDING BONDS— 4s, M&S, \$17,000....Sept. 1, 1898 (\$1,000 due yearly) to Sept. 1, 1914 OIL CITY BOROUGH BONDS— 5s, M&S. \$4,000...Sept. 1, 1899 WATER BONDS— 5s, M&S, \$15,000...Sept. 1, 1897 (\$3,000 due yearly) to Sept. 1, 1897 (\$3,000 due yearly) to Sept. 1, 1997 Bonded debt Apr. 6, '97. \$75,000

OXFORD.--{T. F. GRIER, Burgess. J. C. KERR, Secretary.

This borough is in Chester County.

All issues of bonds are exempt from taxation.

OPTIONAL.-Bonds are all subject to call five years from date of issue.

INTEREST is payable at the National Bank of Oxford

PHILADELPHIA.-{CHAS. F. WARWICK, Mayor. JOHN M.WALTON, Comptrol'r.

PHILADELPHIA.— {JOHN M.WALTON, Comptrol'r. 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 debt. In the following table the various issues of bonds under the general heads, Taxed City Loan and Untaxed City Loan, are given in the order of their dates of maturity. 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 de-cided against the right of the city to issue the bonds without a vote of the 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. LOANS—

October 2, 1897, page 0	±2.					
LOANS-	T	nter	est		Princi	nal
	Rate	D	and	The	e. When Due.	Outstand'g.
MAME AND PURPOSE.		10				
New funding loan, series	3				{ Dec.31'97to 1904 } { \$400,000 yearly.	\$3,200,000
S to Y	4	J	80	J	2\$400,000 yearly.	φ0,200,000
Three p. ct. loan, 1890-91.					(Nov 1 1000 to '10	and the second second
series A to T	3	M	&	N	\$230,000 yearly. Dec. 31, 1903-'17 \$175,000 yearly.	4,600,000
		THE	~		Dec 21 1003.117	
Serial loan	3	J	&	J	Dec. 51, 1905-17	2,625,000
					\$175,000 yearly. Dec. 31, 1918-'02 \$175,000 yearly. Dec. 31, 1904-'23 \$205,000 yearly.	
do do	4	J	St	T	Dec. 31, 1918-02	875,000
uu uu	Ŧ	U	00	0	\$175,000 yearly.	5 010,000
1001 05	01	т	0	- (Dec. 31, 1904-'23	1 100 000
do1894	312	J	80	1	\$205,000 yearly. Dec. 31, 1905-24 \$100,000 yearly.	4,100,000
A CARDON AND A CARDON AND A CARDON					Dec 31 1905-24	Contract - all
do1896	312	J	&	J	\$100 000 yoonly	2,000,000
					Dec. 21 1004 102	
Refunding loan1894	312				Dec. 31, 1904-23	2,720,000
			-		Dec. 31, 1904-'23 \$136,000 due yrly	_,,.
do do do	312				Dec. 31, 1904 Dec. 31, 1905-'18	284,000
ab ab ab	01.				Dec. 31, 1905-'18	1 000 000
do do do	312				\$300,000 yearly.	4,200,000
Issue of March 15, 1894	3				Dec 31 1904	16,000
					Dec 21 1005 294	10,000
Serial loan1895	3			3	\$300,000 yearly. Dec. 31, 1904 Dec. 31, 1905-'24 \$120,000 yearly.	2,400,000
					\$120,000 yearly.	
Refunding loan1895	342				\$120,000 yearly. Dec. 31, 1905-'23 \$50,000 yearly. Dec. 31, 1924 Dec. 31, 1924	950,000
					\$50,000 yearly.	500,000
do do do	312				Dec. 31, 1924	44,000
do do do	34	1			Dec. 31, 1924	5,000
do do do	318				Dec 31 1924	1,000
				(Dec. 31, 1924 1907-1926, \$32,500	1,000
do do1897	312			3	1307-1320, \$52,000	'{ 650,000
				(annually on Dec. 1 5 Dec. 31, '02 to '21	.)
Reservoir loan, series A	-	-		-	S Dec. 31, '02 to '21	1,000,000
to T. 1892	. 3	J	&	J	\$50,000 yearly.	1,000,000
TAXED CITY LOAN-						
		120		AL.	11 Martin Caller	
Consolidated	6	J	8	J	Jan. 1, 1904	31,100
do	6	J	&	J	July 1, 1904	1,400
UNTAXED CITY LOAN-					an other strand to be a	379 - 16 - 1
Culvert, No. 2	6	J	80	J	July 1, 1898	800,000
Guaranteed gas	6	J	80	J	Jan. 1, 1899	980,200
Dowly No. 1		T			Top 1 1000	4 000,200
Park, No. 1	0	JJ	de	Ţ	Jan. 1, 1899	4,020,000
Water and ice boat	6	1	å	J	Jan. 1, 1899	1,650,600
Guaranteed gas	6	JJJ	&	JJ	Jan. 1, 1900	1,020,300
Park, No. 2	6	J	80	J	July 1, 1900	1,985,100
South St. Bridge	6	J	&	J	July 1, 1900	985,400
Water No 37	6	J	****	JJ	July 1, 1900	996,100
Water, No. 37 Fairmount Bridge	6	J	87	T	Jan. 1, 1901	700,000
Hanna of Compation	0	Y	6	T	Jan. 1, 1901	700,000
House of Correction	6	J	CCC .	4	Jan. 1, 1901	500,000
School, No. 3 Water, No. 46	6	J	***	JJJJ	Jan. 1, 1901	500,000
Water, No. 46	6	J	ð	JJ	Jan. 1, 1901	2,122,000
Guaranteed gas	6	J	de	J	Jan. 1, 1902	500,000
Police and culverts	6	J	80	J	Jan. 1, 1902	425,000
Fairmount Bridge		J	8.	J	Jan. 1. 1902	200,000
School, No. 50		J	80	JJ	July 1, 1902	
Eine mumorea	6		&	Ť	Top 1 1002	1,000,000
Fire purposes	0	J	00	부	Jan. 1, 1903	200,000
Girard Av. Bridge	. 6	J	a	J	Jan. 1, 1903	2,138,000
Girard Av. Bridge Park, No. 3. Water, No. 54.	6	J	8	JJ	Jan. 1, 1903	1,800,000
Water, No. 54	.6	J	&	J	Jan. 1, 1903	970,000
Centennial, No. 55	0	J	&	J	Jan. 1, 1903	500,000
Ice boat, No. 56	6	J.	8.	J	July 1, 1903	225,000
House of Correction	6	J	St	J	Jan. 1, 1904	450,000
Ice boat, No. 56 House of Correction School, No. 58	6	J	&	J		1 000,000
Senool, 10. 38	6	J	00	J	Jan. 1, 1904	1,000,000
Guaranteed gas	6	J	Se	J	Jan. 1, 1905	1,000,000
Bridges, No. 60	6	J	&	J	July 1, 1905	335,000
Sewers, No. 61	6	J	82	J	July 1, 1905	499,400
Bridges, No. 60 Sewers, No. 61 Registered loans overdue	and	vet	ou	tst	anding	
Non-registered loans over	edue a	and	VA	t or	utstanding	40.520

Non-registered loans overdue and yet outstanding.... Non-registered coupons overdue and yet outstanding. 14,000

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 authorized debt less the amount of the city certificates purchased and uncanceled in the sinking fund.]

Jan. 1, 1897. Bonded debt	Jan. 1, 1896. \$52,900,245 1,417,351	Jan. 1, 1895. \$53,669,945 1,498,088
Total debt	\$54,317,596 18,692,525	\$55,168,028 20,530,250
Not dabt on Tonuant 1st 005 170 500	005 005 071	004 007 770

Net debt on January 1st. \$35,479,580 \$35,625,071 \$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 b inded debt redeemed by the Sinking Fund Commission during the year 1816 was \$556,925. Among the assets held by the city are 22,500 shares of Sunbury & Eric Railroad stock, par value \$100 per share, or 45,000 shares of Philadelphia & Eric Railroad stock, par value \$50 per share, market value \$15 per share. CITY PROPERTY—The real estate owned by the city is valued at

CITY PROPERTY—The real estate owned by the city is valued at \$52,774,894, an increase over the appraisement of Jan. 1, 1896, of \$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 indi-cated. Property in this city is assessed at about 34 of its actual value. Paym'ts to Total Municipal Assessed real and Tax rate

	Paym'is to	Total manicipal	Assessed real and	Lux ruce
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	54,317,595	801,028,552	18.50
1895	419,260	55,168,028	782,677,694	18.20
1890	602,590	56,777,370	688,713,518	18.50
1885	660,986	64,131,362	597,785,428	18.20
1880	806,605	72,264,595	536,667,834	20.00
1875	785,899	64,390,463	575,283,968	21.50
1870	519,197	45,093,247	479,776,643	18.00
1865	329,340	32,763,899	159,119,928	28.00
1860		21,356,759	155,697,669	20.00
	81,665			15.00

POPULATION.-In 1890 population was 1,046,964; in 1880 it was 847,170; in 1870 it was 674,022.

PHOENIXVILLE.-JOHN DENITHON, Burgess.

This borough is in Chester County.				
LOANS— When Due. MARKET HOUSE BOR. BONDS— 48, A&O, \$3,000Apr. 1, 1899 Subject to call at any time. 48, A&O, \$1,500Apr. 1, 1899 Subject to call at any time.	Interest payable at Phœnixville. Total debt Feb. 1, 1897 \$174,000 (Cash on hand			
The second se	and the second s			

4. 4

	_	and the second		
PITTSBURG{H. P. FORD, Mayor. H. I. GOURLEY, Comptroller.				
FILISDUNG (B	[. I. G	OURLI	EY, Comptroller	ALL MARKED F
This city is situated in Allegh	eny C	ounty.		
LOANS-	-Inte	rest -	Princin	nal
LOANS-	to P	anthle	When Due	Outstand a
City building bonds, refun.c&r	5	A & 0	Apr 1 1910	\$170.000
Free bridge bonds or r	1	MAN	1925	*1 317 100
Subject to co	11 1-1	O overy	3 years.	1,017,100
Funded debt bonds			July 1, 1909	142 000
do dor	4	J & J	July 1, 1909	258,000
	-	Th	Jan. 1, 1912	121,000
funded debt improv. bonds.c	7755	TAT	June 1, 1913	88,000
Funded debt improv. bonds.e	2	J&I		
do do do r do do do r	5	JAL		1,515,000
Transport honda	5	J&I J&I	Dec. 1, 1912	
Improvement bondsc	445	JAL	Dec. 1, 1915	
	4	J&D	Dec. 1, 1915	
Market bonds, refundedr	5	A & 0		25,000
Municipal consol. bondsr	og	A & C	Oct. 1, 1904	g.210,000
Public Park bondscorr	4	M & N	1925	1,089,300
Subject to cal Public Safety bondsc or r	11-10	every	3 years.	****
Public Safety bonds or r	4	Marn	1925	*410,000
Subject to ca		0 every	3 years.	200
Railroad scrip.	5		0101	502
Railroad compromise bondsc	5		Jan. 1, 1913	882,000
do do dor	5	J & J	Jan. 1, 1913	944,400
do doc		J&J	Jan. 1, 1913	217,000
do do dor Water bonds		J&J		136,300
Water bonds		A & 0		59,000
dor		A & 0		2,339,000
dor		J & J	Jan. 1, 1908	300,000
docorr		M & N	1925	*859,400
* Subject to ca			o years.	
do * Subject to ca	412	M&N	1925	*20,000
* Subject to ca	all 1-1	lo every		
East Birmingham funded	4		Mar. 15, 1918	62,000

(c) Coupon bonds. (r) Registered bonds. (g) Payable in gold * These issues form parts of the \$6,250,000 loan authorized in 1895, and the amounts here given represent the portion of that loan thus far issued.

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, at the Bank of America in New York, at the office of Townsend, Whelen & Co. in Philadelphia and at the Pittsburg Trust Co. TOTAL DEBT, SINKING FUND, ETc.—The subjoined statement shows Pittsburg's total municipal debt and the sinking fund held by the city against the same on the 1st of February of each of the last four years. 1897. 1896. 1895. 1894.

Total bonded debt

Net debt on Feb.1.\$10,220,833 \$8,541,947 \$7,975,962 \$8,483,994

Net debt on Feb.1.\$10,220,833 \$8,541,947 \$7,975,962 \$8,483,994 including \$28,000 still outstanding. The city has no floating debt. The sinking fund receives yearly from \$400,000 to \$500,000 from appropriations and investments. DEBT LIMITATION,—Pittsburg's debt is limited by State Consti-tution to 7 per cent of the assessed value of real estate. ASSESSED VALUATION,—The city's assessed valuation (estimated at about cash value) and tax rate have been as follows: Rate of Tax Part Part 1000 Assessed Valuation. Total Ref Tax

Year.	Real.	Personal.	Total.	per \$1,000.
1897	\$293,368,242	\$1,948,020	\$295,316,262	-
1896	286,497,437	1,988,985	288,486,422	
1895			287.322.894	\$12.00
1893	273.390.506	2.259.660	275.650.166	11.00
1890	198,580,267	1,873,359	200,453,626	15.00
1885	108,530,608	3,000,000	111.530.608	13.00
	105,404,720	1,838,258	107,342,978	16.00

PENNSYLVANIA-CITIES AND TOWNS, October, 1897. For the year 1897 the assessed valuation of real estate includes the valuation of property to the amount of \$93,873,642 which paid a rural tax (two-thirds of full tax), and \$10,393,428 which paid a so-called agricultural tax, or one-half of the full tax rate. The *laxable* valuation of all property for 1897 after making some slight deductions for exemptions, was therefore \$258,828,334. POPULATION.-In 1890 population was 238,617; in 1880 it v 156,389; in 1870 it was 86,076. Estimated April 1, 1897, 275,000. LOANS-Interest. NAME AND PURPOSE. Rate. Payable. When Due. Drincipal Drincipal value of the second Principa PITTSBURG SCHOOL DISTRICT. at. Outstand'g. \$90,000 50,000 50,000 60,000 LOANS— When Due. Assessment about ¹2 actual value. 4s, g., M&S, \$25,000 g.Sept. 1, 1904 Population in 1890 was....11,012 Total debt (last returns) \$49,663 INTEREST is payable at Western Tax valuation 189424,526,099 National Bank, N. Y. City. 18,000 PITTSTON.—E. J. MCDORA This borough is in Luzerne County. LOANS— When Due. PAYING AND SEWER BONDS— 1295, J&J, \$33,300...Jan. 15, 1915 Boro'tax (per \$1,000) 1897.\$20:00 Average school tax 1891... 24:00 Population 1890 was... 7,472 Population 1894 (estimated) 12,500 PIT 35.000 22,000 23,000 23,000 15,000 25,000 30,000 34,000 34,000 38,000 38,000 TAX FREE-All bonds exempt from taxation. INTEREST on the 5 per cent bonds is payable at the Miners' Savings ank; on the 4 per cent bonds at the Treasurer's office, Pittston TAX FREE.—All bonds issued by this city are exempt from taxa-tion. PLYMOUTH-DANIEL B. LODUER, Burgess. This borough is in Luzerne County. TOTAL DEBT—The subjoined statement shows Scranton's indebt-edness on the dates mentioned. Apr. 5, '97. Apr. 1, '95. July, 1894. Jan. 1, '94. Total bonded debt.....\$644,000 \$762,000 \$528,500 \$528,500 Floating debt\$4,479 55,589 259,056 119,247 Total municip. debt. \$678,479 Less sinking funds, &c. 98,940 \$817,589 143,427 \$787,556 242,215 \$647,747 146,912 POTTER COUNTY .- ASA F. RAYMOND, Treas. Net debt.....\$579,539 \$674,162 \$545,341 \$500,835 County seat is Coudersport In addition to the above-stated assets, the city purchased bonds of the redemption loan series of 1893, amounting to \$104,000, for invest-ment for the benefit of its several sinking funds. LOANS- When Due. | Assessment about ¹5 actual value. 58, J&J, \$5,000....Jan. 1, 1898 | Population in 1890 was...22,778 Total debt 1897......\$35,000 | Population in 1894 (est.)...27,000 Tax valuation 1896....\$2,400,000 | Population in 1897 (est.)...44,000 POTTSVILLE. -Pottsville is in Schuylkill County. *1,189,540 97,934 16,385,8344,680,805"This amount includes occupations as well as other personal property The bonds due in 1907, 1911 and 1914 are subject to call after five years from date of issue. All are exempt from local taxation. POPULATION-In 1890 population was 75.215; in 1880 it was 45, 50; in 1870 it was 35,092; in 1892, according to local estimate, it was 850; in 80,000. READING .- {W. F. SHANAMAN, Mayor. SEWICKLEY.—K. J. CUNAINGLAN, Finance Committee. Sewickley is in Allegheny County. LOANS— When Due, Stratest IMP, BONDS— 4¹28, F&A, \$4,000......Yar. (Subject to call at any time) Stratest AND Sewer BONDS. 4³98,....\$23,000.....1903 Water BonDS— 58, A&O, \$60,000....Apr.1, 1903 48, A&O, 15,000..... 1905 SEWICKLEY .- R. J. CUNNINGHAM, Chairman This city is the County seat of Berks County. This city is the County seat of Berks County. LOANS— When Due. FUNDING BONDS— When Due. UOANS— When Due. function of the state of INTEREST is payable at the office of the City Treasurer. CITY PROPERTY.-The borough owns a water plant and other available assets amounting to about \$130,000. TOTAL DEBT.—The subjoined statement shows the total municipal debt, the sinking fund held by the city against the same, and the water debt, in each of the years mentioned. SHAMOKIN.-This borough is in Northumberland County. This borough is in Northumberland County. LOANS— Meen Due. BOROUGH PURPOSES— REFUNDING BONDS— 4 los, M&S, \$10,000...sept. 9, 1905 4s. J&J, \$2,500...Jau. 23, 1904 4s. J&J, 7,000...July 1, 1899 4s. M&N, 10,000...May 1, 1905 4s. M&N, 7,600...Nov. 1, 1899 Total debt Jan. 1, 1896... \$77,600 FUNDING BONDS— Asseesmit about 10% actual value. 4los, M&S, 10,000...Sept. 9, 1905 Total tax (per \$1,000).....\$72:00 4s. M&N, 6,000...Nov. 16, 1904 Population in 1880 was.....4,403 Yes, M&S, 2,500...Sept. 9, 1905 Total tax (per \$1,000)....\$72:00 TA YES con the aboxe securities are all naid by the borough. TA YES con the aboxe securities are all naid by the borough. Net debt. CITY PROPERTY.—The city owns its water works, valued at \$1,250,000, real estate worth \$225,000, and other property to the amount of \$101,194; making a total of \$1,576,194. ASSESSED VALUATION.-The city's assessed valuation (about wo-thirds of cash value) and tax rate have been as follows:

Venue	Real	Personal	Total Ass'd Rate of Tax
Years.	Estate.	Property.	Valuation. per \$1,000
1894		**********	\$42,000,000 \$12.50
1891	\$38.096.325	\$2,033,915	40,130,240 14:50
1890		4-100010-00	26,527,133 9:45
1889		136,935	24.047,503
1880	17,397,467	569,441	17.969.908

s 33,930; in 1896 (estimated), 90,000.

RENOVO .- | GEO. O. MILLER, Mayor.

This borough is in Clinton County.

TAXES on the above securities are paid by the borough.

SCHUYLKILL CO .- ELIAS DAVIS, Treasurer. County seat is Pottsville.

LOANS— When Due. | 4s, A&O, \$75,000.....Oct. 1, 1916 4s, A&O, \$110,700....Apr. 1, 1909 Ss, J&J, 247,100....July 1, 1919 4s,142,000...Apr. 1, 1914 Ss, M&S, 31,800....Sept. 1, 1921 Optional after Apr. 1, 1899 All bonds exempt from taxation.

OPTIONAL-All of the borough's bonds are subject to call after five ears from date of issue.

Sharpsburg is in Allegheny County.

LOANS. When due. WATER BONDS-5s, M&S, \$44,000...\$2,500 yearly FUNDING BONDS-6s, A&O, \$6,000....\$1,500 yearly SEWER BONDS-4s, A&O, \$62,000....\$1077-1919 (\$5,000 annually.) BONDS-5s, M&N, \$12,000...\$1,000 yearly Total valuation 18956...3,120,000 Assessmit about 60% actual value. BORDIGH and school tax...\$10:00 Population 1895 (estimated).6,000

LOANS— When Due. BOROUGH BONDS— 5s, M&N, \$49,000....May 1, 1905 4s, M&N, \$49,000....Nov. 1, 1915 STREET IMPOVEMENT BONDS— 4.2s, M&N, \$10,000...Nov. 1, 1898 94s, M&N, 5,000......1903 5c, M&N, \$10,000...Nov. 1, 1898 5c, M&N,

TAXES on the above securities are all paid by the borough.

INTEREST on all the bonds is payable at the office of the borough

SHARON-This borough is in Mercer County.

OPTIONAL.-All of the above bonds are subject to call at the option of the Council.

SHARPSBURG.-GEO. L. WALKER, Chairman Finance Committee.

74 STATE AND CITY	SUPPLEMENT. Vol. LXV
INTEREST on the water bonds is payable in Philadelphia; on the electric bonds in Pittsburg. TAX FREE.—All bonds are exempt from taxation.	WEST CHESTER.—W. S. UNDERWOOD, Treas. This borough is the capital of Chester County. LOANS- When Due. Tax valuation, person'l \$380,660
SHENANDOAH.—{JAS. BURNS, Burgess. T. J. DAVIES, Treasurer. Shenandoah is in Schuylkill County. LOANS— When Due. Water debt (included)\$145,000	WATER BONDS- Tax valuation 1896 7,079,123 3 ¹ 28,, \$60,500
Tax valuation 18962,150,000 4s, J&J, \$25,000 1926 WATER BONDS- Tax valuation 18962,150,000 Assessm't about 30 p. c. actual val. Total tax (per \$1,000)\$35'00 5s, J&J, \$145,0001923-1924 Population in 1880 was10,147 Total debt Feb. 1, 1897\$170,000 Population in 1896 (estim'd)17,500	Int. payable by Borough Treas. Borough tax (per \$1,000)
OPTIONAL.—All above bonds are subject to call at any time. TAX FREE.—All bonds free of tax to holders.	All taxes on bonds are paid by the borough. WATER WORKS, ETC.—The borough in 1895 owned water works, school houses and other buildings valued at \$225,000.
SOUTH BETHLEHEM.— This borough is in Northampton County. LOANS— When Due. Bonded debt Mar. 1, 96. \$158,500 MARKET BUILDING BONDS— Floating debt	WESTMORELAND COW. D. REAMER, Commissioner. County seat is Greensburgh.
MARKET BUILDING BONDS- Floating debt	LOANS- When Due. Total debt Aug. 1, 1897\$128,000 COUNTY BONDS- Tax valuation 1895\$55,406,335 4 ¹ 28,, \$33,500Feb. 1, 1898 4s,, 59,000Feb. 1, '95-1920 Population 1890 was12,819 Population 1890 was12,819 Population 1897 (est.)140,000
4s, J&J, 15,000July 1, 1922 Average school tax	WILKES-BARRE.—FRANK DEITRICK, Clerk. Wilkesbarre is in Luzerne County.
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.	The assessed valuation of the city given in the following statement is very low, being only about one-seventh of the actual value of property. The estimate of population in 1894 is also thought to be low. At the city directory office it is placed at from 50,000 to 55,000.
SOUTH CHESTER.— This borough is in Delaware County. LOANS— BOROUGH BONDS— When Due. Total debt (last returns). \$126,000 Tax valuation in 18952.744.105	LOANS- When Due. CERTIFICATES- 5s, Ann. \$40,5001896-1898 Subject to call. EXTENSION BONDS (1874)- Tax valuation 1895\$6,759,886 Actual valuation40,000,000
4s, J&J, \$102,000part yearly Population in 1890 was7,076 4s, A&O, 17,500part yearly Population in 1880 was3,664 4 ¹ ₂ s, A&O, 6,000part yearly	5s, M&N, \$30,000May 1, 1899 Total tax (per \$1,000) \$4:60 IMPROVEMENT BONDS— Tax valuation 1880 2,822,931 5s, J&D, \$150,000June 1, 1921 Population 1890 was27,718 REFERENTING BONDS— Population 1880 was23,339
SUNBURY.— County seat of Northumberland County. Bonded debt 1896\$59,000 Assessment ¹ 3 to ¹ 5 actual value.	4 ¹ ₂₈ ,, \$100,0001902 to 1927 Population 1894 (est.)40,000 4 ¹ ₂₈ , M&N, 50,0001904-1924 (\$10,000 due every 5 yrs. on May 1.) The tax rate (per (\$1,000) given above includes county tax, \$0.70; city tax, \$2.10; average school tax, \$1.80; total, \$4.60.
Floating debt	TOTAL DEBT, ETC.—The city's bonded debt on April 1, 1897, 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.
TIOGA COUNTY.— County seat is Wellsboro. LOANS— COUNTY BONDS— When Due. Tax valuation, real \$13,786,419 Tax valuation, pers'nal 1,186,125	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- lation (estimated), 43,000. In 1896 five per cent bonds for \$45,000 maturing from 1901 to 1911, were sold.
4s, J&J, \$160,000Jan. 1, 1923 Total valuation 189514,972,544 Optional at any time. County tax per \$1,000\$7:00 Bonded debt Jan. 1, 1896 \$160,000 Population in 1890 was\$2,313 Interest is payable at Wellsboro. Population in 1880 was\$2,314	maturing from 1901 to 1911, were sold. WILKINSBURG.—JAMES G. STORER, Secy. This borough is in Allegheny County.
OPTIONALAll bonds issued by this county are subject to call at any time. TITUSVILLE{W. B. BENEDICT, Mayor. JULES A. C. DUNBAR, Comptroller.	LOANS— Amount. Sinking fund assets \$3,400 SEWER BONDS— Net debt March 15, 1897 289,600 1925, M&S
This city is in Crawford County. LOANS— When Due. WATER BONDS—Cont.—	STREET BONDS—Assessment abt. 75 % actual value.4198, J&J
$\begin{array}{c} \text{CITY BONDS-} & 4s, \$5,400. \\ \text{4s}, \$20,000. \\ \text{4s}, \$20,000. \\ \text{4s}, 500. \\ \text{4s}, 500. \\ \text{4s}, 500. \\ \text{4s}, 500. \\ \text{4s}, 200. \\ \text{5true} \\ \text{4s}, 200. \\ \text{5true} \\ \text{4s}, 200. \\ \text{5true} \\ 5t$	INTEREST is payable at the First National Bank of Wilkinsburg.
48, 18,000 1906 48, \$4,500 1901 48, 33,000 1907 48, 2,100 1906 48, 500 1908 SINKING FUND BONDS- 1906 WATER BONDS- 48,, \$103,500 193,500	WILLIAMSPORT
48, 5,500	LOANS— When Due. Bonded debt Sept. 5, '97 \$716,500 CITY BONDS— Sinking fund 10,800 As, M&S, \$560,500Sept. 1, 1901 Subject to call at any time. As, M&S, \$86,000Mar. 1, 1925 Subject to call after Mar. 1, 1905, Total tax (per \$1,000] 1897,\$15'00
4s, 1,700	Subject to call after Mar. 1, 1905. Total tax (per \$1,000) 1897.\$15'00 CITY HALL BONDS— Population 1890 was
plant, and other property and assets amounting to about \$273,992 POPULATION.—The population in 1890 was 8,073; in 1880 it was 9,046; in 1870 it was 8,639. TITUSVILLE SCHOOL DISTRICT.—	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 and paid (par and accrued interest) each year. TAX FREE.—All bonds are exempt from taxation.
Tot. bds., 3 ¹ 2s&4s, Mar., '97.\$26,500 Tax rate (per \$1,000) 15.00 Tax valuation 1897\$1,600,000	WILMERDING{H. H. WELSH, Burgess. C. C. COWELL, Borough Clerk.
TYRONE.—F. J. GATES, Treasurer. This borough is in Blair County. Bonded debt Sept. 11, '97 \$27,400 Assessed valuation '97., 1,900,000 Population 1890	Wilmerding, organized in 1890, is in Allegheny County. LOANS— When Due. BUILDING BONDS— Total debt Mar. 15, 1897. \$127,500 Tax valuation, real1,760,000 School BONDS— Tax valuation, resonal. 130,000 Total valuation 18971,890,000
Assessment ² 3 actual value. Population 1897 (est.)7,000 UNION COUNTYD. R. SMITH, Treasurer. County seat is Lewisburg.	5s, A&O, \$26,000Apr. 1, 1911 Actual value (est.)3,000,000 STREET IMPROVEMENT BONDS— Total tax (per \$1,000)\$18:00 5s, A&O, \$63,500Oct. 1, 1915 Population in 1890 was \$19 5s, A&O, \$33,000Oct. 1, 1926 Population in 1897 (estim'd).1,600 INTEREST on the street improvement bonds is paid by the Second
LOANS- <i>Whyn Due.</i> BRIDGE BONDS-1889-1894- 4s, J&D. \$32,000June 1,'98''05 (Optional-\$4,000 due yearly.), Real assessment full value.	National Bank, Pittsburg, Pa. TAX FREE. The street improvement bonds are free from taxation.
(Exempt from State tax.) Co. tax (per \$1,000) '97. 3.00 Int. payable at County Treasury. Population in 1890 was17,820	YORK.—{CHARLES W. BRANT, Mayor. GEO. W. LOUCKS, Treasurer. York is the capital of York County. LOANS— When Due. 148, A&O, \$27,000Oct. 1, 1917
WARREN.—This borough is in Warren County. Bonded dbt. (lastreturns) \$45,000 Bonds due 1895 to 1909. Tax valuation 18952,194,314 Assessment about 23 real value. Bonded det (last returns)	HIGHWAY IMP. BONDS- Interest is payable at York, Pa. 4s, J &J, §21,000July 1, 1914 Bonded debtsept. 4, 97. §204,000 4s, A&O, 39,000Oct. 1, 1917 Tax valuation 189611, 824,000 4s, A&O, 30,000Oct. 1, 1916 Assessment about ¹ / ₃ actual value. 4s A&O, 40,000 Apr 1, 1917
Total tax (per \$1,000)\$25:00 about	As, A&O, 20,000 Apr. 24, 1905 Population in 1890 was20,793 4s, F&A, 17,000 Feb. 1, 1910 Population in 1880 was13,940 4s, M&S, 10,000 Sept. 1, 1915 Population in 1897 (est.)27,000

WASHINGTON.—In Washington County. Total debt Feb. 4, '97....\$129,700 | Tax rate (per \$1,000)......\$22:50 Tax valuation 1896......3,000,094 | Population in 1890 was.....7,063

YORK SCHOOL DISTRICT .- JNO. L. RUDESILL, Sec'tary.

ADDITIONAL STATEMENTS.

ADDITIONAL STATEMENTS. In the table below we show the outstanding debt and the assessed value of property for every county in the State of Pennsylvania, both those already reported and those not included among the foregoing retains. 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 and hence are not in some instances for so recent a date as the others. We add in each case the population from the Census of 1890 : Table State State

we add in each case the popula	Hon from th		
Strengt of Consular	Total	Assessed	Popu-
Name of County.	Debt.	Valuation.	lation.
Adams	\$9,891	\$11,502,624	33,486
*Allegheny	3,658,058	482,091,570	551,959
*Armstrong	64,105	9,987,958	46,747
Beaver	26,000	25,348,192	50,077
Bedford	1+,000	8,747,243	38,644
*Berks	28,000	10,101,100	137,327
*8lair	156,500	31,604,988	70,866
Bradford	No debt.	21,671,491	59,233
Bucks	No debt.	39,113,693	70,615
Butler	No debt.	14,024,369	55,339
Cambria	10,000	26,061,071	55,339 66,375
	11 500	973,665	7,238
Cameron	44,500 153,250	5 603 997	38,624
Carbon	Nodeht	5,603,227 11,965,364	12 220
Centre	No debt.	50 514 047	43,269
*Chester	77,525	52,514,847	89,377
Clarlon	No debt.	8,866,275	36,802
Clearfield	$221,800 \\ 180,000$	20,228,087	69,565
*Clinton		6,861,410	28,685
Columbia	151,000	11,891,954	36,832
*Crawford	164,000	17,604,940 22,289,408	65,324 47,271
Cumberland	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
	266,400	33,581,933 41,087,132	80,006
*Fayette	36,000	2,359,518	
Forest	No debt.	17,649,250	8,482
Franklin			51,433
Fulton	No debt.	1,028,019	10,137
Greene	No debt.	12,991,309	28,935
*Huntingdon	$101,276 \\ 82,350$	5,373,234	35,751
*Indiana	82,350	8,779,829 13,778,535	42,175
Jefferson	109,100	13,778,535	44,005
*Juniata	118,886	4,821,967	16,655
*Lackawanna	120,000	29,374,651	142,088
*Lancaster	170,800	84,763,205	149,095
Lawrence	No debt.	17,718,613	37,517
Lebanon	46,825	32,441,990	48,131
Lehigh	No debt.	37,562,484	76,631
"Lazerne	75,000	28,471,707	201 203
Lycoming	590,935	20,681,120	201,203 70,579
Makan	No debt.	6,562,349	46,863
'McKean		23,005,025	55 744
Mercer	34,310		55,744
*Mifflin	93,300	3,426,923	19,996
"Monroe	66,000	7,016,450	20,111
Montgomery	77,000	77,731,460	123,290
"MOBLOUP	44,100	2,037,033	$15,645 \\ 84,220$
Northampton	100,000	44,799,582 8,753,750	84,220
Northumberland	130,000	8,753,750	74,698
Perry	128,399	7,843,456	26,276
*Philadelphia	53,199,342	801,028,552	1,046,964
Pike	No debt.	1,218,847	9,412
*Potter	42,500	2,448,569	22,778
*Schuylkill	753,600	46,851,138	22,778 154,163
Snyder	9,250	4,847,354	17,651
Somerset	4,500	9,414,420	37,317
Sullivan	46,933	1,849,555	11,620
Susquebanna	15,000	4,219,773	40,093
*Tioga	175,000	14,948,028	50 919
Ilpion	36,000	8,350,782	52,313 17,820 46,640
*Union.		10 000 001	10 640
Venango	No debt.	12,888,381	40,040
Warren	96,500	10,178,251	37,585 71,155
Washington	No debt.	40,221,824	71,100
Wayne,	42,750	4,561,943	31,010
Westmoreland	140,000	55,464,909	112,819
Wyoming	No debt.	3,670,055	15,891
York	7,000	42,865,431	99,489

*A full detailed statement for this county will be found in the re-turns for this State on a preceding page in proper alphabetical order. I This is debt for city of Philadelphia. City and county are co-exten-sive and county has no separate debt.

State of Delaware.

DEBT, RESOURCES, ETC.

Admitted as a State . - -One of Original Thirteen Total area of State (square miles) - - - - 2,00 State Capital, - - - Dover Governor (term expires Jan., 1901) - Ebe W. Tunnell Secretary of State (term expires with Gov.) Wm. H. Boyce Treasurer -Wm. M. Ross -Legislature meets biennially in odd years on the first Tuesday in January, and there is no limit to length of sessions.

HISTORY OF DEBT.—The historical details of Delaware's State debt from 1865 to the present time will be found in the STATE AND CITY STEPTEMENT of April, 1804, page 72. The present extent and condition of the debt and resources of the State are given below, and show that Delaware now holds good assets more than equaling its liabilities.
LOANS— — Interest. — Principal. — Thereipal. — Therei

INTEREST .- On a part of the bonds of series "B" and of the 1885" is payable at the Philadelphia National Bank in Issue of 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 excess 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-

power, except that the new Constitution—

Forbids the State (Article S, Sec. 3) to borrow money or create debt, "but pursuant to an Act of the General Assembly passed with 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."
Forbids any county, eity, town or other municipality (Article S, Sec. 8) to "lend its credit or appropriate money to, or assume the debt of, or become a shareholder or joint owner in, or with, any private corporation or any person or company whatever."
Forbids any corporation (Article 9, Sec. 1) to be created, etc., by special act, "but only by or under general law"; "but the foregoing provisions shall not apply to municipal corporation, banks," etc. The above indicates that the authority as regards municipalities (except as already 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:

1890168,493	1860112,216	183076,748
1880146.608	1850	1820
1870125,015		
TO I MANAGASAN MUSICALL		TOTOTOTTTTTTTTTTTTTTTTT

From 1860 to 1870 the addition to population was 12,799, or 11.41 per cent; from 1870 to 1880 21,593, or 17.27 per cent; and from 1880 to 1890 21.885, or 14.93 per cent,

CITIES, COUNTIES AND TOWNS IN THE STATE OF DELAWARE.

DOVER .-

000044

4

Dover is the capital of Delaware and the county seat of Kent County LOANS- When Due. Total valuation 1893 \$830,000 WATER BONDS-4s, J&J, \$16,000...July 1, 1901 Bonded debt (last ret'ns). \$16,000 Tax valuation, personal. 30,000 Population 1850 was.....2,811 The bonds are subleat to all in surger \$1,000 Population 1850 was.....2,811 The bonds are subject to call in numerical order on three months' notic

INTEREST is payable at the Farmer's Bank of Dover.

KENT COUNTY C	ounty seat is Dover.
COUNTY BONDS-	Bonded debt Dec. 12,'96 \$40,000 Floating debt certifs 24,300
4s, semi-an., \$40,000Optional	Total debt Dec. 12, '96. 64,300 Tax valuation 189615,000,000
6s, semi-an., \$6,800Optional	Co. tax, per \$1,000 \$4.70
5s, semi-an., 5,000Optional 4 ¹ 9s, semi-an., 12,500Optional	Population in 1890 was32,664 Population in 1896 (est.) 33,000
4-29, somrant, 12,0000perotar1	
NEWARKED. W. V	WILLIAMS, Treasurer.
Newark is in New Castle County.	124
	Tax valuation, personal \$40,000
ELECTRIC-LIGHT BONDS- 5s, J&D, \$5,0001898 & 1903	Total valuation 1894 640,000 County tax (per \$1,000) \$4.00
REFUNDING WATER BONDS-	Town tax (per \$1,000) 10.00
	Population 1890 was1,191 Population 1880 was1,148
Bonded debt Aug. 1, '97 \$42,000	Population 1870 was 915
Tax valuation, real 600,000	I Do I ad Marrie Dalaman
INTEREST is payable at the Na	tional Bank of Newark, Delaware.
NEW CASTLE CO.	-H G RETTEW Treas.
County seat is Wilmington.	. II. C. Instituty 11000.
The city has recently sold \$150	0.000 of refunding 4s, maturing

\$10,000 annually, beginning December 1, 1910.

LOANS- When Du	e. FUNDING DEBT-
LOANFOR BNF. OF TRUS. OF POO	R. 58, J&J, \$78,000 \$10,000 yearly
is. J&J, \$40,000 (≘	5s, M&N, 60,000, g1904-1909
58, J&J, \$40,000	(\$10,000 due yearly.)
is J&D. 30.000	o Total debt Feb. 1, 1897. \$464,900
is, M&S, 25,000 ¹² 28, A&O, 30,000	o Tax valuation, real45,000,000
Los. A&O. 30.000 Ξ	2 Tax valuation, personal 9,000,000
Is. J&D. 12.000	Total valuation '95 abt. 54,000,000
COURT HOUSE LOAN-	Assessment 12 to 13 actual value.
128, J&J \$69,900July 1, 189)9 County tax (per \$1,000) \$5.00
BRIDGE BONCS 1893-	Population 1890 was97,182
is, M&N, \$100,000, g. Sept. 1, 190	
310,000 due yearly to Sept. 1, 191	

Payments on loans for benefit 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.

WILMINGTON.- SC. R. JEFFERIS, Mayor.

The city of Wilmington is				
LOANS-	Int	erest	Principe	<i>ll.</i>
NAME AND PURPOSE.	P. Ct.	Payable.	When Duce.	0utstand'g. \$24,000
Board of Educ, loan No. 28	Ð	Mass	Nov 1 107 1004	
Funding loan No. 29	419	M&N	\$7,000 yearly.	56,000
Park loanNo. 33	312	A & O	1015 to 1917	150,000
do	4	A & O	A&01, 1924	50,000
do		A & O	1925	15,000
Crematory loan	4		1898 to 1907 \$1,500 y'ly in Apr.	{ 15,000

LOANS-		I	nter	est	-		-Prin	cipa	l
NAME AND PUP		Rat					en Due.		itstand'g.
Street and sewer	r bonds	412	A	& 0)	Apr.	1, 1921		\$45,400
do d	10	412	A	& 0)		1, 1921		50,950
do d	lo	412	A	& 0)	Apr.	1, 1922		52,500
do	10	412		& 0		Oct.	1, 1922		1,150
do d	lo	4	A	& 0)		1, 1918		12,150
do d	lo	4	A	& 0)	Apr.	1, 1919		43,900
do d	lo	4	A	& 0)	Oct.	1, 1919		45,250
do d	lo	4	A	& 0)	Apr.	1, 1920	E 940	46,600
do d	lo	4	A	& 0	0.0	Oct.	1, 1920	Intex a	48,050
do d	lo	4	A	& 0	15 Y		1, 1921		4,050
do d	lo 1896	4	A	& 0		Oct.	1, 1924		67,000
do d	lo 1896	4	A	& O		Apr.	1, 1925	130	62,650
do d	lo 1896	4	A	& 0			1, 1925		1,650
do	lo 1897		A	& 0)	192	5-1926		75,000
Water loan (rese	er.) No. 25	6	J	& J	5	\$6,000	'98-190) yearly	. 5	68,100
do (rese	er.) No. 26	6	M	& S			8 to 19:) yearly		51,000
do	No. 31	412	A	& 0) •	var. 19	913-191	4	60,000
do	No. 32	4	A	& 0) (Oct. 1,	1919-'2	3	25,000
do	No. 32	312	A	& 0)	var. 1	914-191		60,000
Sinking fund los	in	4, 4	12, et	tc.		Vari	ious.]	1,295,150
do do		4	A	& C)	1910	to 1913	- nn	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 TOTAL DEBT, ETC.—The subjoined statement shows Wilmington's total municipal debt and the water debt on the dates named. July 1, 1897. July 1, 1896. Jan. 1, 1896. Total bonded debt.....\$2,087,250 \$1,982,250 \$1,765,150 Water debt (included above). 424,100 The net indebtedness of the city in 1880 was \$1,372,450. ASSESED VALUATION.—The assessed valuation of real estate for 1896 was \$40,000,000; in 1891 it was \$33,813,543; in 1880, \$23, 200,000. Property is assessed at about 35 its actual value. Persona property is not taxed. For 1896 the tax rate per \$1,000 was \$15.00; county' tax, \$4 80. POPUL ATION —In 1890 provent

POPULATION.—In 1890 population was 61,431; in 1880 it was 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 Total area of State (square miles) - - - 12,210 - - - Annapolis -State Capital -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. Shryock 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.

LOANS-	-Interest-	Princip	pal,
NAME AND PURPOSE.		When Due. (
Defense redemption bds. (reg.)	3.65 J & J	Jan. 1, 1899 8	\$3,000,000
Exchange loan, 1886 "	3 J & J	Jan. 1, 1900	628,355
du 1886 "	3	1901	1,270,474
do 1889"		Jan. 1, 1903	3,079,400
do 1891 "	3 J & J	July 1, 1905	706,757
Insane Asylum, 1896	312 J & J	1911	100,000
Optional	after July 1, 1	906.	
Penitentiary loan, 1896	312 J & J	1911	500,000

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		\$8,684,986	\$8,684,986
Sinking funds, &c		5,6 7 9,733	5,303,233
Net debt Oct 1st	\$3 338 553	\$3 005 253	@9 991 759

Net debt Oct. 1st...... \$3,338,553 \$3,005,253 \$3,381,753 For this balance of \$3,338,553, the State has as an offset her unpro-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 5¹g cents, and the "Exchange Loan" of '86, ¹4 cent on each \$100 of the assessed valuation. 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, \$3,661,443; 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 total funded debt, available desets, assessed valuation and tax rate of the State for the years indicated. Total Tax Pate

Years. 1896 1895 1893 1892 1891 1890	8,684,986 8,684,986 8,684,986 8,684,986 8,684,986 10,721,643	$\begin{array}{c} Available\\ Assets.\\ \$5,946,433\\ 5,679,733\\ 5,303,233\\ 6,025,414\\ 5,602,699\\ 6,845,596\\ 6,278,907\end{array}$	$\begin{array}{c} Total\\ Assessed Val.\\ \$540,461,747\\ 534,930,476\\ 529,138,103\\ 524,056,241\\ 515,137,528\\ 510,003,077\\ 482,184,824 \end{array}$	$\begin{array}{c} Tax \ Rate \\ per \$1,000 \\ \$1.771_{2} \\ 1.771_{2} \\ 1.771_{2} \\ 1.771_{2} \\ 1.771_{2} \\ 1.771_{2} \\ 1.771_{2} \\ 1.771_{2} \\ 1.771_{2} \end{array}$
1890 1884				

1880..... 11,277,110 3,649,442 459,187,408 1.8749 DEBT LIMITATION.—There is nothing in the Constitution of Maryland limiting the power of the Legislature to authorize bond issues either by the State or by its municipalities. No general limit for cities and towns has been fixed by the Legislature, nor is there any general authorization to be found in the statutes under which cities and towns can issue bonds. This power is lodged in the Legislature, and is dele-gated to the municipalities from time to time for specific purposes as the occasion may arise. It is necessary, therefore, for the investor to study the law in each case on this as well as on other points 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 yield in rank to them. In 1790 the population was reported 319,728, and in 1800 341,548. In 1840 we find it 470,019. In 1890 the total passed the million mark, an increase during the century of consider-ably over 200 per cent.

Of the total population in 1880 22.49 per cent was colored and in 1890 20.92 per cent. In number, blacks were 165,091 in 1850; 171,131 in 1860; 175,391 in 1870; 210,230 in 1880; and 218,004 in 1880.

171,131 in 1860; 175,391 in 1870; 210,230 in 1880; and 218,004 in 1880. SAVINGS BANKS INVESTMENTS.—There are in this State gen-eral banking laws under which savings banks may be organized, and yet we notice that even in 1890 a special charter was granted incorpor-ating 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 of receiving from any person or persons, or bodies corporate or politic, any deposit of money which shall be invested or loaned out on good security in the discretion of the directors; provided that no part of the funds of said corporation shall be loaned to any officer or director of such corporation. In the special law passed in 1890, which we have referred to above.

such corporation. In the special law passed in 1890, which we have referred to above, the power to loan the deposits is made a little more definite. The sec-ion referring to that subject states that the "corporation shall have "power to loarrow 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 officer or director thereof." We cannot discover any marked difference in the two provisions eited, except that the enactment in the case of the new Baltimore bank states distinctly that the security can be either real or personal. But as much as that would, we think, be assumed as authorized under the gen-eral 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

IN THE

STATE OF MARYLAND.

ALLEGANY CO.-County seat is Cumberland.

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 Cum-berland.

TAX FREE.-All bonds issued by the county are exempt from county taxation.

ANNE ARUNDEL CO.-E. WILLIAMS, Treasurer.

County seat is Annapolis.

 LOANS When Due.

 COUNTY BONDS 5s, J. & J., \$20,000...July 1, 1902

 (\$5,000 every 5 yrs.) to July 1, 1917
 School House BonDs

 5s, J.& J., \$12,000July 1, 1899
 (\$2,000 every 2 yrs.) to July 1, 1899

 (\$2,000 every 2 yrs.) to July 1, 1899
 School House BonDs

 5a, J.& J., \$12,000July 1, 1899
 \$37,000

 Floating debt Jan. 1, 1897. \$37,000
 School Total debt.

 TAY EEEE - All honds issued
 \$35,000

Sinking fund assets \$6,000 Net debt Jan. 1, 1897... 66,000 Tax valuation 1896...11,621,849 Assessment is 3 actual value. State tax (per \$1,000).....\$1-77 County tax (per \$1,000).....\$11-70 Average school tax...... Population 1890 was.....34,094 Population 1880 was.....28,526

TAX FREE.-All bonds issued by this county are exempt from county and State tax.

BALTIMORE. -- {ALCAEUS HOOPER, Mayor. WM. F. STONE, City Register.

	Baltimore is in Baltimore	County				
1	LOANS-	Int	erest	-	-Princi	pal.
2	NAME AND PURPOSE.	P. Ct.	Payable.	Whe	n Due.	Outstand'q.
	City Hall, 1870	r 6	Q-J	Mch.	15, 1900	\$1,000,000
	do do, 1874	r 6	Q-J	Mch.	7, 1902	500,000
	Refunding	. 312	J&J	July	1, 1936	1,453,300
	Four million	. 312	M&S	Mch.	1, 1945	x937,600
	Consolidated refund., 1890.	r 312	J & J	†July	1, 1930;	x5.000,000
	Funding loan	r 6	Q-J	†July	1, 1900	800,000
1	Funding loan of 1878.		M&N	†July	1, 1916;	x1,000,000
l	Harford Run Improvement.	r 4	J&J	†Jan.	1, 1920	x250,000
	do do Sewer	r 4	J&J	Nov.	3, 1904	x350,000
	Internal Improvement	r 312	J&J	July	1, 1928:	x4,850,000
	Jones' Falls	r 6	Q-F	Apr.	9, 1900	800,000
	do do		Q-F	Apr.	9, 1900	x957,000
	do do	r 3.65	Q-F	Apr.	9, 1900	x483,000
	do do		Q-F	Apr.	9, 1900	x160,000
	do do	r 3	Q-F	Apr.	9, 1900	x100,000
	McDonogh Extension, 1893.	. 5	M&S	Sept.	1, 1916	x280,000
	Patterson Park	r 4	Q-J	Oct.	1, 1920	x200,000
	Paving		M&N	†Nov.	1, 1920	x 500,000
	Public Improvements. 1893.		J&J	Jan.		x5,060,000
	Water		M&N	†July		x5,000,000
	do		M&N	†Nov.		
	do	r 4	M&N	†Nov.		k1.000,000
	Western Maryland1872.		J & J	Jan.	1, 1902	1,000,000
	do do 1882.:		J&J	July		x684,000
	do do 1887.	r 34	J&J	Jan.	1, 1927	1,704,000
	BONDS GUARANTEED-					
	W+ MA DD 04 M	0	TOT	T	1 1000	000 000

West. Md. RR., 3d M...... 6 J & J Jan. 1, 1900 Overdue stock, no interest allowed..... 23,918

† Payable on or after this date at option of city. **x** Exempt from State of Maryland taxes.

PAR VALUE, ETC, ----Bonds are all registered and for \$100 or multiples of same.

INTEREST on the City Hall loans, consolidated loan of 1890, West Maryland RR. loan of 1887, Patterson Park loan of 1920, and on funds 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 McDonough Extension loan of 1893, at the National Exchange Bank of Baltimore: on public improvement bonds of 1893 and remaining Western Maryland bonds at the Marchants' National Bank of Balti-more; on Internal improvement loan. Harford Run loans, paving bonds of 1881 and the funding loan of 1878, at the Farmers' & Mer-chants' National Bank of Baltimore; on water loans at the National Mechanics' Bank of Baltimore. TAX EXEMPT_The issues marked with an x above are exempt from State of Maryland taxes. Holders residing in other States are exempt on all issues. None of the bonds are liable for city taxes.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Baltimore's total debt and the sinking fund and other assets held by the city against the same.

 Ang. 1, 1897.
 1897.
 1896.

 Bonded debt (water debt incl.).\$35,169,418
 \$33,502,018
 \$32,437,818

 Sinking fund and other assets.
 18,019,271
 17,668,142
 17,515,198

...\$17,150,147 \$15,833,876 \$14,922,620 Net debt ... Total water debt (included in net debt) 1897, \$6,815,100. In addi-tion to the bonded debt, as given above, for January 1, 1897, the city had a floating debt of \$1,368,261.

INTEREST CHARGE.—Of total debt as above (\$35,169,418) inter-est is payable from taxation on only \$21,795,000. ASSESSED VALUATION, ETC.—City's assessed valuation (about 80 per cent cash value), and tax rate have been as follows:—

		tessed Valuation		Rale of Tax
Years-	Real.	Personal.		per \$1,000.
1897	\$233,872,443	\$126,554,055	\$360,426,498	\$21.774
1896	246,137,249	79,607,139	325,744,388	21.7719
1895		80,975,572	331,773,128	17.50
1893		**********	280,000,000	15.50
1892 (about)	. 215,000,060	67.000,000	282,000,000	17.2719
1891 (about)	. 213,000,000	67,000,000	280,000,000	17.2719
1890 (about)	209,000,000	65,000,000	274,000,000	20.25
1886		64,784,338	265,559,953	17.8712
1880	187,040,624	65,106,367	252,122,991	15.5712
POPULA"	TIONIn 1890	population was	434,439; in 1	1880 it was

332,313; in 1870 it was 267,954. Population was 434,439; in 1880 it was was 500,000.

CECIL COUNTY .- County seat is Elkton.

LOANS- When Due. Tax valuation 1896...\$12,995,804 BULDING LOAN, 1887-442s, J&D, \$22,000part yearly Total debt (last returns)...\$22,000 Population in 1890 was.....30,000

CUMBERLAND.- W. G. MELLINGER, Mayor.

Cumberland is the capital	of A	llegh	eny	County. Bonds a	re tax free.
LOANS-	-In	terest		Princip	
NAME AND PURPOSE, I	?. OL.	Payo	ible.	When Due.	Outstand'g.
Pennsylvania R. R. Donds.	15	Fa	Δ	Aug., 1908	
Principal to be I	paid I	by Pe	nus	ylvania Railroad C	
Consolidated debt bonds				Oct., 1908	
do do	5	Ad		Oct., 1908	145,000
		Ad		Oct., 1910	18,000
do do	õg.		A	Aug. 1, 1923	75,000
Water extension bonds	5	Ad		Apr. 1, 1910 Apr. 1, 1910	50,000 40,000
Funding bonds		JJ		1925	100,000
do	S. See.			at the second se	
Water bonds	4	Md	e N	85,000 yearly.	{ 35,000
and have the set of the set of the		Md		May, 1904-1909	\$ 30,000
do		MI G	6 .SN	2 \$5,000 yearly.	3 20,000
Balt. & Ohio R. R. bonds.	4	MA	k N	§ May, 1898-1906	
Date de Onio Is. Is. Donus.	-	na o		2 \$10,000 yearly.	5 00,000

* These bonds were issued on account of a transaction with the Baltimore & Ohio Rallroad under the authority of a statute to be found in the Laws of Maryland for 1890, pages 254-255, but the railroad now declines to use them.

INTEREST is payable at Cumberland.

TOTAL DEBT, ETC.—The total bonded debt on February 1, 1897, was \$223,000; deduct sinking fund assets, \$42,000; net bonded debt, \$431,000; the floating debt on the same date was \$5,000. Bonded debt Sept. 1, 1897, was \$471,000.

debt Sept. 1, 1897, was \$471,000.
DEBT LIMITATION. This city cannot issue indebtedness over \$10,000 without act of Legislature and vote of people.
ASSESSED VALUATION.—In 1897 the total assessed valuation was \$7,377,000; in 1895 it was \$7,080,572; in 1893, \$7,121,422; and in 1890, \$6,461,823. Property is assessed at about 85 per cent of its actual value, and the total tax rate (per \$1,000) is \$19-37.
POPULATION.—The population in 1890, according to United States Census, was 12,729; in 1880 was 10,693; in 1870 was 8,056. In 1897 according to local estimates the population was about 18,000. 18,000

FREDERICK.--{H. K. YEAKLE, Mayor. L. M. NIXDORFF, City Register. The county seat of Frederick County.

 The county seat of Frederick County.

 REFUNDING BONDS When Due.

 As, J&J, \$\$512,500...July 1, 1918
 Sinking funds.....34,774

 Subject to call after July 1, 1903
 Net debt Feb. 1, 1897....518,326

 RESERVOIR BONDS July 1, 1924

 Assessment about 45 actual value.
 Subject to call after July 1, 1924

 Assessment about 45 actual value.
 City tax (per \$1,000).....17:2212

 Ponded debt Feb. 1, '97...\$547,500
 Population In 1890 was......\$,193

FROSTBURGH .- This city is in Allegheny County.

WATER BONDS— When Due, Bonded debt (last ret'ns) \$40,000 Subject to call at any time. Interest payable in Frostburgh. The \$40,000 water bonds, and a subsequent issue of \$15,000, are to be refunded by 4 per cents, payable 1927, but subject to call after 1902. Upon going to press the bonds were not yet awarded, a bank being given the option to take them at par within 60 days.

HAGERSTOWN.-{MARTIN L. KEEDY, Mayor H. K. STARTZMAN, Treasur BTEF.

This is the county scatter LOANS— When Due. BrrEET BONDS— 4s, J&J, \$70,000...... Part yearly Exempt from eity and county tax. PAVING BONDS— 4s,, \$2,200......1900 to 1910 (\$200 annually.) Interest payable in Hagerstown.

TAGE TO TO THE AND THE AND ALL AND ALL

LAUREL. -EDWARD PHELPS, Mayor. This city is in Prince George County.

Bonds due in 1898 are exempt from taxation.

MONTGOMERY CO.-W. W. WELSH, Clerk, County seat is Rockville.

LOANS— When Due. COURT HOUSE BONDS— 4s, A&O, \$366,000...1898 to 1915 (\$2,000 due yearly on Oct.1.) Total debt Feb. 1, 1897. \$38,000 Tax valuation, person'1\$2,373,500 Total valuation 1897..12,442,590 Assessment about \$4 actual value. Total tax (per \$1,000)....\$10:60 Population in 1890 was...24,759

TAX FREE—The above issue of bonds is exempt from taxation. INTEREST is payable at the Montgomery County National Bank, Rockville.

PRINCE GEORGE'S COUNTY. County seat is Upper Marlborough.

 LOANS When Due.
 Total debt Feb. 1, 1897... \$100,000

 County BoxDs Tax valuation, real.....9,919,136

 5s, July 1, \$5,000....July 1, 1898
 Tax valuation, personal. 967,323

 5s, July 1, 5,000....July 1, 1903
 Total valuation 1897...10,886,459

 So, July 1, 10,000...July 1, 1903
 Total valuation 1897...10,886,459

 Court House BoxDs Court House BoxDs

 5s, July 1, \$80,000...July 1, 1922
 Population 1890 was.....26,080

INTEREST is payable at the National Bank of Baltimore.

TALBOT COUNTY .-- CHARLES F. STEWART. Clerk.

County seat is Easton. All bonds of this county are exempt from taxation.

LOANS-RAILEOAD BONDS-5s, A&O, \$33,000....Apr. 1, 1912 Subject to call after April 1, 1902 \$26,000 Bonds-\$26,000 Bonds-\$27,138 Subject to call after April 1, 1902 \$26,000 Bonds-\$26,000 Bonds-\$27,275 \$27,275 \$21,000 Bue yearly to Oct. 1, 1903 \$26,1000 B

WORCESTER CO .- County seat is Snow Hill.

TAX FREE .- The bonds are exempt from county tax.

LOANS— When Due. | Tax valuation 1896....\$5,115,506 COURT H'SE & JAIL BDS. | Co. tax rate (per \$1,000) '97. \$9:20 55, J&J, \$23,500......1897-1944 | Population in 1890 was...19,747 Total debt Jan. 1, 1897...\$23,500 | Population 1896 (est.).....25,000

District of Columbia.

(INCLUD'G THE LATE CORPORATION OF WASHINGTON.)

On July 1, 1878, the duties of the Sinking Fund Commissioners of the District of Columbia were transferred to the Treasurer of the United States, and since that date Congress has appropriated annually a sum sufficient to pay not only the interest on the District's bonds but also, it is believed, sufficient to extinguish the entire debt of the District upon the maturity of the 3.65 per cent loan, in 1924. Bonds are tax exempt.

LOANS-	Interest	Prin	cipal.
NAME AND PURPOSE-		When Due.	Outstand'g.
DISTRICT OF COLUMBIA-			
*Fifty-yr. funding 1874 c A	r 3.65 F & A	Aug. 1, 1924	\$14,224,100
t Refund'g reg. bonds. 1891		July 1, 1901	
(\$100, \$500 and \$1,000 e	ach.) Subject to	call at any tim	.e.
Twenty-y'r fund 1879 c &		July 1, 1899	752,700
Water stock	e7 J&J	Oct. 1, 1901	329,000
do		July 1, 1903	14,000
LATE CORPORATION OF V	VASHINGTON-		
Thirty-year funding 1872		Nov. 1, 1902	571,100
Overdue bond, not pre-			

100

*The faith of the United States was pledged to secure the payment of the interest on these bonds and to maintain a sinking fund sufficient to redeem them all by maturity. The issue is limited to \$15,000,000 and is exempt from taxation by Federal, State or municipal authority. The coupon bonds are for \$50 and \$500 each, the registered bonds \$1,000 and \$5,000 each. If these bonds have the same guaranty as the 3.65 per cent bonds.

INTEREST on the bonds is paid at the United States Treasury in

Washington and at the Sub-Treasury in New York. TOTAL DEBT.-The subjoined statement shows the District's total

debt on the dates named.

Oct.1, 1897. Jan. 1, 1897. Jan. 1, 1896. Jan. 1, 1895. Total fund. debt.\$16,360,600 \$16,933,000 \$17,532,600 \$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 which interest has ceased were still outstanding; 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:

- Substantia seria	and the second of	Personal	Total Ass'd. Ra	
Year.	Real Estate.	Property.	Valuation. per	
1896	.\$180,376,908	\$9,532,851	\$189,909,759	\$15 00
1895	188.922.343	10,971,737	199,894,080	15.00
1894		11.719.308	204,274,354	15.00
1890		11.697.650	153,307,541	15.00
1885		12,715,686	106.207.577	15.00

TAX FREE—All of the bonds issued by this county are exempt from taxation.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

TNT THE

WESTERN MIDDLE STATES.

INDEX FOR THE WESTERN MIDDLE STATES, CITIES, Etc.

OHIO-State, Cities, &c..... Pages 95 to 90 | 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) - - 41,060 State Capital - - - Columbus Governor (term exp. 2d Mon. Jan. 1898) - Asa S. Bushnell. 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:

LOA	NS-		I	nter	est,	-	Princi	
NAME AN		POSE.	P.Ot	. Pa	yal	ole.	When Due.	Outstand'g.
Sinking	fund	loan 1887	3	J	&	J}	July 1, 1898. \$250.000	\$500,000
do	do	1887	3	J	&	J	July 1, 1899	240,000]
do	do	1887	3	J	st	J	July 1, 1900	300,000
do	do	1896	3		&		July 1, 1901	250,000
do	de	1897			Se		July 1, 1902	250,000
Domesti	cloan.		Int	teres	st c	eas	ed.	1,665

 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 LOCAL DEBTS IN 1896 AND 1895.

1896.	1895.
Funded State debt (loans) \$1,541,665	\$1,791,665
I rreducible State debt (trust funds) 4,649,609	4,648,609
I frequeible State debt (trust funds) 1,010,000	1,010,000
	The second second
Local Debts-	ORT TO DEPADENT OBC
Debts of counties\$12,587,763	\$12,489,319
Debts of cities, first and second class 72,478,234	72,397.030
Debts of incorporated villages 6,337,406	6,436,741
Debts of townships	959,662
	6,100,508
Debts of special school districts 6,697,309	0,100,000
Total local debts	100 200 200
	ALL THE PARTY AND
ASSESSED VALUATIONThe assessed valuatio	n of real and per
sonal property in the State has been as follows:	1 Hattel ATOT
Years. Real Estate. Personal Property	Total.
1896\$1,226.988,666 \$514,039,771	\$1,741,028,437
	1,742,517,514
	1,742,662,115
18931, 184, 423, 675 $568, 567, 255$	1,752,990,930
18901, 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
	1,598,575,862 1.167,731.697
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1,598,575,862 1,167,731,697 888,302,601

The state tax (per \$1,000) for 1896 was \$2.84.

85,287,291 50,086,250

1840..... 1830.....

DEBT LIMITATION.-Ohio has very carefully guarded the debt-making power of the State. This could not be said while the Constitution 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

27,038,89514,589,335

 $112,326,156 \\ 64,675,578$

adoption of the Constitution of 1851 the whole situation in these particulars has changed, the legislative power with respect to the Statehaving 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 "casual 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 *exception* to the foregoing; it grants the power to contract debt in case of invasion, of insurrection, of war or of the redemption of the then existing Section 3 reaffirms the limit, except as above specified. indebtedness. Section 4 forbids the loaning of the State credit. Section 5 further forbids 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]. The State may contract debts to supply casual deficits or failures in revenues or to meet expenses not otherwise provided for; 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 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 murpose] In addition to the

debts shall be applied to the purpose for which it was obtained of to re-pay the debts so contracted and to no other purpose.] In addition to the 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 contracting of such debts shall be applied to the purpose for which it was raised, or to re-pay such debts, and to 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. BECTION 4. [Oredit of State; the State shall not in any manner be given or loaned to or in aid of any individual association or corporation what-ver; nor shall the State ever hereafter become a joint owner or stock-holder in any company or association in this State or elsewhere formed for any purpose whatever. SECTION 5. [No assumption of debts by the State.] The State shall never assume the debts of any county, eity, town or township, 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-

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

SECOND, As to Cities, Towns, Counties, &c., so far as the Constitution affects the power of the Legislature to authorize these municipaliaffects the power of the Legislature to authorize these municipal-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 parate areas for a constraint 6 of article 12 morides that the General 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:

laws and restrict their debt-making power. These sections are as follows: ARTICLE S, Section 6. [Counlies, cilies, towns or townships not author-ized to become stockholders, dc.] The General Assembly shall never authorize any county, city, town or township, by vote of its citizens or otherwise, to become a stockholder in any joint stock company, corpora-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 18, Section 1. [Corporate powers]. The General Assembly shall pass no special act conferring corporate powers. Section 2. [Corporations 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, dc.] The General Assembly shall provide for the organization of cities and incorporated villages by gene-ral laws and restrict their power of taxation, assessment, borrowing money, contracting debts and loaning their credit, so as to prevent the abuse of such power.

One at first sight would infer from section 6 article 8 above cited that cities could not subscribe to the stock of or loan money to railroads, as railroads are corporations and joint-stock companies. That, however, is not a correct conclusion, as was decided in the case of Walker vs. The City of Cincinnati, a case which arose under an act of the General Assembly of Ohio entitled "An Act relating to cities of the first class,", authorizing any such city to construct a line of railroad therefrom to any other terminus in that State or in any other State. In 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 explicit, the conclusion being that from "the language "of the section it is quite evident that it was not intended to prohibit "the construction of railroads nor indeed to prohibit any species of "public improvements. The section contains no direct reference to "railroads nor to any other special classes of improvements or enter. "prises. The inhibitions are directed only against a particular manner "or means by which under the Constitution of 1802 many public im-"provements had been accomplished."

In compliance with section 6, article 13 (cited above), which provides for the organization of cities etc. by general law, the Legislature has made an elaborate classification of municipal corporations. First they are divided into cities, villages and hamlets. Then cities are divided into two classes, the first class being subdivided into three grades and the second class being subdivided into four grades, the grade being determined by population according to the last Federal Census.

Cities in the FIRST CLASS-First grade includes all cities of more than 200,000 inhabitants; second grade all less than 200,000 and more than 90,000 inhabitants; third grade all less than 90,000 and more than 31, 500 inhabitants.

Cities in the SECOND CLASS-First grade includes all cities of less than 31,500 and more than 30,500 inhabitants; second grade all less than 30,500 and more than 20,000 inhabitants; third grade all less than 20,000 and more than 10,000 inhabitants; fourth grade all less than 10,000 and more than 5,000 inhabitants.

VILLAGES-Of the first class include all having less than 5,000 and more than 3,000 inhabitants; the second class includes all having less than 3,000 and more than 200 inhabitants.

HAMLETS-According to section 1550 of the Revised Statutes all ex-isting corporations organized as "incorporated villages for special " purposes shall be hamlets until advanced to villages.

It is impossible to make any satisfactory generalization with regard to the bonding power the Legislature has granted these municipalities. There are a few sections of the Revised Statutes authorizing bond issues which have a universal application, such as the provision granting power to issue bonds in anticipation of special assessments but most of the laws for that purpose cover only one class of cities, and many of them are so worded as to apply only to one city, and granting an issue of bonds for a specific purpose. No general laws limiting the powers of municipalities to incur indebtedness have been passed, al though section 6, article 13, appears to require it. And yet is it not a question whether that section calls for any legislation of a general nature except a general law "for the *organization* of cities, &c." I

POPULATION OF STATE-The population of Ohio has been as

The addition in 1860-70 was 325,749, or 13.92 per cent; in 1870-80 532,802, or 19.99 per cent; in 1880-90, 474,254, or 14.83 per cent.

CITIES, COUNTIES AND TOWNS IN THE

STATE OF OHIO.

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

ADAMS COUNTY .- County seat is West Union.

LOANS- When Due.	TURNPIKE BONDS-
48	64. 863.000 1895-1898
4	4s,, 5,000June 2, 1899 4s,, 20,000Sept. 2, 1905
JAIL BONDS-	Total debt Nov. 15, 96 \$142,000 Cash on hand
4s, \$17,000	Cash on hand 6,000
	Net debt Nov. 15, 1896 136.000 Tax valuation 18964,700,943
failt, out the state of the state of the	Population in 1890 was26,093

AKRON.- {E. R. HARPER, Mayor. F. C. WILSON, City Clerk.

Akron is the county seat of Summit County. tt County. LOANS- When Due STREET IMPROVEMENT BONDS-5s, semian., \$262,950 1197-1901 5s, semian., 11,600.1898 to 1910 5s, semian., 13,200.1892 to 1903 Bonded dett Feb. 20, '97, '8559,250 Population in 1890 was... 27,601 Population in 1890 was... 16,512 Population in 1870 was... 10,006 Population in 1896 (est.)... 39,000

Akron is the county scar of the Due. LOANS- When Due. FIRE AND BRIDGE BONDS-4s, semi-an., \$3,500....1897-1900 REFENDING BONDS-5s, semi-an., \$4,000 May 1, 1898 5s, semi-an., \$20,000...1899-1908 (\$2,000 due yearly on June 16.) 5s, semi-an., \$20,000...1899-1901 5s, semi-an., \$36,500...1897-1901 5s, semi-an., 9,300...1898-1901 INTEREST is payable at the officient officient officient officient officient officient officient officient of the second of the officient of the second of

Years.	Real Estate	Personal	Total Assessed	
1896		Property. \$5,104,450	Valuation. \$16,580,000	per \$1,000 \$23.20
1895 1890	11,176.540 7,103.520	5,831,360 4,513,480	17,007,900	22.00 25:40
1889	6,886,790	4,002,260	10,889,050	12:00

AKRON SCHOOL DISTRICT -
 Total debt (last returns) \$100,000 | Tax valuation 1894...... \$21,720

 Tax valuation 1895.....
 22,720 | Total tax (per \$1,000) 1895.\$14'70

ALLIANCE.-{BENJ. F. TRESCOTT, Mayor. J. H. M'CONNOLL, City Clerk. This city is in Stark County.

SEWER BONDS-6s, semi-an., \$900....1898 to 1900 Total debt Aug. 1, '97... \$187,800 Tax valuation 1896.....2,954,100 Total tax (per \$1,000) '96...\$26:80 Population in 1890 was.....7,607 Population 1896 (est.)...... 9,000

ASHLAND COUNTY .- CLOYD MANSFIELD, Auditor.

County seat is Ashland

LOANS — When Due. INFIRMARY BONDS — Assessed valuation....\$11,250,000 Assessment about ¹g actual value. (\$2,000 each Jan. 1 and July 1.) Total bonded a -b t Aug. 1, 1897....... \$38,000

ASHTABULA.--{WM. CLOVER, Mayor. A. B. PHILLIPS, Clerk.

The city and school district of Ashtabula are in Ashtabula County.

ATHENS CO .- County seat is Athens.

LOANS— When Due. BOAD IMPROVEMENT BONDS— 55. M&S, \$200,000, 1929 and 1939 DEFICIENCY BONDS— 6s. 19,475 ...Sept. 1, 1903 Total debt Nov. 15, '96. \$219,475 City Hall IMPROV. BONDS. 5s,, \$5,000.....

AUGLAIZE CO.-A. O. PEPPLE, Treasurer.

 County seat is Wapakoneta. LOANS Bonded debt Nov. 15, '96.\$281,300 County has no floating debt.

 Barloga BoxDs County has no floating debt.

 6s.
 \$10,000.

 COURT HOUSE BOXDS Starvaluation 1896...\$10,369,718

 Courty house BoxDs Assessmit 40 to 60 p. c. actual value

 6s.
 \$\$7,000.
 1896-1902

 5s.
 \$\$10,000.
 1896-1902

 5s.
 \$\$10,000.
 1897-1909

 6s.
 \$\$10,000.
 \$\$1000

 \$\$2,000.
 \$\$1901-1905

 \$\$2,000.
 \$\$287.000

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AVONDALE .- See the city of Cincinnati.

BARNESVILLE.-H. E. DEMENT, Clerk.

Village is in Belmont County.

6

BELLAIRE.- {FRANK WILLIAMS, Mayor.

This city is in Belmont County.	
LOANS- When Due.	58, A&O, \$50,000Oct. 1, 1900
CITY NOTES-	5s, A&O, 50,000 Oct. 1, 1910
s. M&8, \$21,516 part yearly.	Total debt Feb. 1, 1897 . \$175,126
SEWER BONDS-	Sinking fund 23,451
	Net debt Feb. 1, 1897 151,675
STREET PAVING BONDS-	Tax valuation 18962,993,780
s, M&S., \$28,4101897-1909	Assessment less than 13 actual val.
(Part due yearly.)	Total tax (per 1.000) \$24.80
WATER BONDS-	Population in 1890 was9,934
s, semi-ann. 16,000Sept. 1, 1895	Interest is payable at Bellaire.
20 000 due yearly) to Sent 1 1905	

BELLEFONTAINE .-

This village is in Logan County. LOANS — When Due. ELECTRIC LIGHT AND PAYING — 68, ..., \$15,000.....1905-1919 68, ..., \$15,000.....1905-1919 68, J.J., \$55,000......1905-1916 WATER WORKS — 68, Yar., \$68,000.....1907-1919 INTEREST on the railread houd

INTEREST on the railroad bonds is payable at New York; on the water works bonds at Bellefontaine.

BELMONT CO. - MADISON ALDREDGE, Auditor. County seat is St. Clairsville.

LOANS— When Due. COURT HOUSE AND JAIL— 58, M&S. \$95,000.....1498-1903 Total debt Aug. 1. '97... \$291,000 Tax valuation in 1896. 20,744,402 Assessm't about 60% actual value. Population in 1890 was...57,413 Population 1896 (estim'd)...67,000

BLANCHARD TOWNSHIP. -

This township is in Putnam County.

Total debt Nov. 15, 1896. \$172,688 Tax valuation 1896.....2,186,440 Assessment about ¹3 actual value. Total tax (per \$1,000).....\$30'40 Population in 1890 was.....4,245 Population in 1880 was.....3,998

BOWLING GREEN.

BROOKLYN.-W. T. WATSON, Clerk.

This township is in Cuyahoga County.

BUCYRUS.--{D. E. FISHER, Mayor. W. A. BLICKE, Clerk. This city is the county seat of Crawford County

 This city is the county seat of Crawford County

 LOANS When Due.

 6s, J&L, 000....Sept. 1, 1902

 School Bonds

 6s, M&S, \$10,000....Sept. 1, 1904

 School Bonds

 6s, M&S, \$10,000....Sept. 1, 1904

 School Bonds

 6s, M&S, \$21,000....Sept. 1, 1904

 Scher Bonds

 6s, M&S, \$22,000....Sept. 1, 1904

 Streter Improvement Bonds

 6s, J&J, 1, 000....Dec. 3, 1897

 6s, J&J, 17,500....July 1, 1900

 Total tax (per \$1,000)....\$27:60

 6s, M&S, 5,000....Sept. 1, 1902

 Population in 1890 was.....\$974

 6s, M&N, 2,500....May 1, 1902

 INTEREST on the street improvement bonds due in 1900 is payable

INTEREST on the street improvement bonds due in 1900 is payable at New York City; on all other bonds at Bucyrus.

BUTLER COUNTY .- FRANK X. DUERR, Aud. County seat is Hamilton.

*The Miami University lands (22,529 acres), appraised at \$1,071,060 are exempt from all State taxes except those for school purposes.

CADIZ.-{J. B. WORLEY, Mayor. W. H. LUCAS, Town Clerk.

Cadiz is in Harrison Co.

LOANS. When Due. 55, semi-an. \$10,000. 1899 to 1911 WATER BONDS-55, semi-an., \$35,000. Sept.'99 to '08 (\$3,000 due yearly.) Bonded debt Sept. 1,'97.. \$40,393 Tax valuation 1896.....1,977,310 Assessment ab't 70% actual value. Total tax (per \$1,000) '96.. \$25:00 Population in 1890 was....1,716 Population in 1897 about...1,935

Population in 1880 was.....2,883 Population in 1895 (est.)....5,975

CAMBRIDGE .- This city is located in Guernsey County.
 Amount.
 WATER BONDS-(Cont.)

 442s, J&J, \$30,000.....1906-1935

 1, 1898
 (\$1,000 due yearly on July 1.)

 t. 1, 1900
 Bonded debt Nov. 15, '96. \$96,000

 water debt (additional)....60,000
 60,000

 vater debt (additional).....1619,186
1,619,186

 r. 1, 1900
 Tax valuation 1896.....1,619,186

 r. 1, 1906
 Assessment 50 to 60% actual value.

 rotal tax (per \$1,000......\$31-70

 y 1, 1898
 Population in 1890 was.....4,361

 rotal tax (per \$1,000.....\$2,833
 LOANS-

CHAIR FACTORY-	
6s, A&O, \$3,000Oct. 1,	1898
(\$1,000 due yearly) to Oct. 1,	1900
FUNDING, ETC	
6s, M&S, \$5,000 Mar. 1,	1902
(\$1,000 due yearly) to Mar. 1,	1906
ROLLING MILL-	
6s, J&J \$20,000July 1,	1898
(\$1,000 due semi-an) to July 1,	1903
WATER BONDS-	
4128, J&J, \$30,0001905	-1934
(\$1.000 due yearly on July	

INTEREST on the rolling mill loan is payable in New York and on other loans in Cambridge.

CANTON.-{J. A. RICE, City Clerk. LOUIS NEY, Mayor. This city is the county seat of Stark County

This city is the county seat of Stark County.				
LOANS- When Due.	PUBLIC IMPROVEMENTS-			
CURRENT EXPENSE BONDS-	, \$9,000Various			
5s, M&S, \$12,500Mar. 1, 1899	STREET IMPROVEMENT BONDS-			
5s, M&S, 12,500Sept. 1, 1899	5s, semi-an., \$4,0001898-1907			
5s, 8,000July 15, 1898	(\$400 annually, on Sept. 15.)			
(\$4,000 due yearly) to July 15, 1899	,, \$94,140Various			
4128,, 117,102Various	REFUNDING-			
5s,, 30,000Various	5s, \$13,000			
FIRE DEPARTMENT BONDS-	WATER WORKS BONDS-			
4 ¹ ₂₈ , F&A, \$25,000Aug. 1, 1899	5s, M&S, \$15,000Sept. 1, 1898			
5s,, 6,000'98 to '02	5s, F&A, 15,000Feb. 1, 1899			
MARKET HOUSE BONDS-	5s, F&A, 15,000Feb. 1, 1900			
5s, J&D, \$26,000June 1, 1909	5s, J&J, 10,000July 14, 1901			
PARK BONDS-	5s, J&J, 10,000July 14, 1900			
5s, A&O, \$25,000.Apr., '98 to 1906	5s,, 12,000 Various			
SEWER BONDS-	4 ¹ 28,, 30,000			
5s, M&N, \$12,000May 20, 1901	5s, F&A, 30,000Aug. 20, 1904			
5s, M&N, 13,000May 20, 1902	(\$10,000 duey'rly) to Aug. 20, 1906			
5s, F&A, 12,000Aug. 20, 1902	5s, J&J, 15,000July 15, 1903			
5s, F&A, 13,000Aug. 20, 1903	(\$5,000 due y'rly) to July 15, 1905			
5s,, 22,500Feb. 1,1905	REFUNDING WATER BONDS-			
5s, J&J, 22,000July 1, 1904	4s, semi-an., \$38,000.Sept. 1, 1907			
(\$5,000 yearly) to July 1, 1908	NOTAL I THE C. JUNDED TO MAN, 4			
58,, \$41,000Various	and the second line and the second			
INTEREST is paid by Kountze Brothers, New York.				
TOTAL DEBT ETCThe city's	total debt on March 15, 1897, was			
\$600 440 including motor hands \$100 000 strest increase 41				

TOTAL DEBT Erc.—The city's total debt on March 15, 1897, was \$699,442, including water bonds \$190,000, street improvement bonds \$94,140 and current expense bonds \$184,102; sinking funds, \$69,-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), \$12.00; total tax rate (per \$1,000) \$29.10. In 1891 it was \$12,000,000, real value being about \$26,000,000.

POPULATION in 1893 was 32,176; in 1890 was 26,189; in 1880 was 12,258; in 1870 was 8,660. Population in 1897 (estimated), 38,000.

CANTON SCHOOL DISTRICT .- A. O. SLENTZ, Clerk Board of Education.

Bonded debt Sept. 1, '97...\$227,000 | Population 1897 (est.).....40,000 School tax, 1897......\$8.00 |

CELINA.- {ELI BRYSON, Mayor. JOSEPH METZNER, Clerk.

Cenna is in Mercer County.	
LOANS- When Due.	Int. payable at Village Treasury.
PUBLIC BUILDING BONDS-	Total debt Nov.15, 1896. \$67,845
7 ¹ ₂₈ ,, \$2,845	Tax valuation 1896 764,960
STREET IMPROVEMENT BONDS-	Total tax (per \$1,000) \$40.00
6s,, \$15,000Aug. 15, 1903	Real valuation 18941,200,000
WATER-WORKS BONDS-	Population in 1890 was2,702
6s,, \$50,000Oct. 15, 1931	Population in 1895 (est'd)3,500
the second states of the second states and second states and the second states and s	

CHILLICOTHE.— {C. C. WADDLE, Mayor. F. A. SOSMAN, Treasurer. 1897, the city was offering for sale \$5,000 of 5 per cent 16-year bonds. ass Oct

LOANS— When Due. SCHOOL BONDS—(1897)— 6s, \$10,000....1898-1917 REFUNING BONDS (GOLD)— 4¹2g, J&D, \$100,000 g. Dec. 1, 1916 Population in 1890 was....10,938 Total valuation 1896...\$5,264,090 Assessment about ¹2 actual value. Total value value value. Total value value. Total value value. Total value value. Total value value value. Total value value. Total value value value. Total value value value. Total value value. Total value value value. Total value value value. Total value value value. Total value value value value. Total value value value. Total value value

OPTIONAL.—The above bonds may be redeemed six each year for seven years beginning Dec. 1, 1902, seven each year for six years be-ginning Dec. 1, 1909, and eight on Dec. 1, 1915. INTEREST on the bonds is payable by the Farmers' Loan & Trust Company, New York.

CINCINNATI.-{GUSTAV TAFEL, Mayor. LOUIS CARROLL, Clerk.

Cincinnati is situated in Hamilton County. In 1895 the villages of Avoidale, Clifton, Linwood, Riverside and Westwood were annexed to Cincinnati and their indebtedness was assumed by that city.

LOANS-	Tutanaal	Duinaia	al
LOANS- NAME AND PURPOSE.	Rate. Payable.	When Due.	Outstand'g.
HAME AND FOR ODE.	Subject to call after	r June 1, 1902	ourstante 5.
Bowlder pavement	1893 4 J & D	June 1, 1912	*150,000
as where par chicketters	Subject to call after	r June 1, 1902	100,000
Cincinnati South. R'y.	.1872 7 J&J	July 1, 1902	*494,000
do do	1872 7·3 J & J	July 1, 1902	7,645,000
do do	1876 6g. M & N 1876 7.3 M & N	May 1. 1906	2,890,000
do do do do		May 1, 1906	1,865,000
do do do do	1878 7 M&N 1879 6 F&A	Nov. 1, 1908 Aug. 1, 1909	838,000
City hall 10-20s	1879 6 F & A .1888 4 J & D	Aug. 1, 1909 June 1, 1908	895,000 300,000
0109 1011 10 205	Subject to cal		500,000
do do	4 J & D	June 1, 1909	*250,000
	Subject to cal	1 June 1, 1899	
do do	1892 4 J & D	June 1, 1911	*325,000
a	Subject to call after	June 1, 1901	
Con. sink. fund 30-50s,	1880 5 M&N	May 1, 1930	1,332,000
do do	Subject to call after 1881 4 J & J	May 1, 1910	007 000
40 40	Subject to call after	July 1, 1931 July 1, 1911	967,000
do do	4 J & J	July 1, 1941	40 000
	1897	Feb. 1, 1937	40,000 3,600,000 13,272
Delta Ave. improvement	nt 5s	1897 to 1907	13.272
Egglest.Ave. sewer, Let	terB3 7.3 A & O	Oct. 1, 1899	99,000
	(Payable 110 year)	ly.)	
Fire Bonds	1888 4 J & D 1874 7 M & N	June 1, 1908	150,00 0 992,000
Funding debt, Letter L.	1874 7 M&N	May15, 1904	992,000
Funding debt, Letter L.	Gubiert to J & J	Jan. 1, 1900	59,000
Hospital 1967 Lotton	Subject to call at an	ly time.	207 000
Hospital, 1867, Letter do 1868, Letter do 1876, Letter	5 7·3 J & D 52 7·3 M & N	June 1, 1897 Nov. 1, 1898	397,000 239,000
do 1876. Letter	53 7 M&N	May 1, 1906	50,000
Liberty Street viaduct.	4 J&D	June 1, 1939	*68,000
House of Refuge bonds	,'96. 4 J & J	July 1, 1926	34,000
	Subject to call	June 1, 1929	
Mc Lean Ave. sewer, Le	et.U2 5 M&N	May 1, 1909	*35,000
do do d	lo 6 M&N	1899 & 1904	70,000
Madisonville Ave.bond	s, '96 4 J & D	June 1, 1915	16,000
Orphan asylum, registe	red 6 M & S 4 J & D	Mar.17, 1908 June 1, 1908	100,000
Pavement	Subject to cal		125,000
do		June 1, 1909	150,000
	Subject to cal	June 1, 1899	200,000
do	4 J & D	June 1, 1910	*150,000
	Subject to call	June 1, 1900	
do	4 J & D	June 1, 1911	*450,000
	Subject to call	June 1, 1901	+150.000
do	4 J & D	June 1, 1912	*450,000
do	Subject to call	June 1, 1902 June 1, 1914	*200 000
uo	4 J & D Subject to call	June 1, 1914	*200,000
School bonds, 4s	Subject to can	1936	75,000
Select solido, ionici,	ubject to call after	1906.	10,000
Sewer & Gilbert Av., R.	ETT MO BE C C	Gont 15 1000	296,000
Street improvement	5 semi-an,	Various dates) 1897 to 1905 ; June 1, 1929	459,415
	5 semi-an. 7	1897 to 1905 §	
Trunk sewer	4 J & D	June 1, 1929	*50,000
	Subject to call after	June 1, 1919	000.000
do	1893 4 J & D Subject to cal' after	June 1, 1932 June 1, 1922	300,000
University, Letter H2	4 J & J	July 1, 1918	*100,000
Waterworks, Letter F	6 A & O		95,000
Waterworks, Letter F do Letter K	6 J & D	June15, 1900	95,000 70,000
do1	891. 4 J & D	June 1, 1911	*200,000
Land and the second sec	6 A & O 6 J & D 891. 4 J & D Subject to call after 897.3.65 4 J & D	June 1, 1901	
do1	897.3.65		250,000
Viaduct bonds	4 J&D	June 1, 1922	*350,000
Workhouse imp 1902	Subject to call after	June 1, 1912	*100,000
Workhouse imp., 1893. Refunding bonds, 1897.	4 J & D 3.65 F & A	June 1, 1923 Feb. 1, 1937	3,654,000
		2001 2, 2001	0,001,000
AVONDALE- Sewer loan	5 Various	1904-1917	\$57 500
Sidewalk bonds	5 J & J	July 1, 1913	\$57,500 2,500
Street improvement		July 1, 1913 1921-1925	230,000
Fire and police impt		1914-1923	74,500
Turnpike & improvem't.	5 M&N	May 1, 1914	25,000
Water loan		Jan. 1, 1907	75,000
CLIFTON-			
Gen. improvement bond	s 412 J & J	July 1, 1918	\$99,500
do do	412 M & N	May 1. 1920	50,000
Sewer bonds	412 J & J	July 1, 1917	50,000
Water bonds	5 J & J	Jan. 1, 1906	20,000
do	4 ¹ ₂ A & O	Apr. 15, 1922	12,000

October, 1897.

OHIO-CITIES AND TOWNS.

LOANS-	-1	nterest	Prine	ipal.
NAME AND PURPOSE,			e. When Due.	
Water-works & eleclgt bds. do do	6 5	A & 0 A & 0	April 1, 1904 1923	\$3,000 69,000
RIVERSIDE- Hillside Ave. improv't bds. Street and sewer improve't.		F & A Various	Feb. 1,'97 &'99 1902-1922	\$3,000 30,000
Town-hall bonds do do		J & J F & A	July 1, 1908 Feb. 1, 1909	**\$15,300 **2,500

PAR VALUE OF BONDS.-The bonds in the above table marked thus * are, in whole or in part, \$500 pieces. Bonds marked thus ** are i n whole or in part, \$100 pieces, or uneven amounts. All other issues are in \$1,000 pieces,

INTEREST on the water bonds of the issues lettered F and K and on the refunding and canal bonds letters A and A2 is payable by the City Treasurer; interest on the street improvement bonds, funding issue of 1874, hospital letter 83, orphan asylum 65, workhouse and in-firmary 4s, and water bonds D1 is payable at the Bank of America in New York; on all other bonds of Cincinnati interest is payable at the American Exchange National Bank of New York. Interest on Avondale bonds is payable at the Fourth 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 debt (inclusive of water debt), the sinking fund held by the city against the same, and the water debt, on the 1st of January of each of the last four years.

1897.	1890.	1899.	1894.
Tot. bonded debt.\$28,526,000	\$28,087,000	\$28,757,000	\$31,619,538
Sinking fund 2,574,751	2,621,133	2,196,873	5,379,347
And and and and a short show			-1-1-1-2-1

Net debt.....\$25,951,249 \$25,465,867 \$26,560,127 \$26,240,191 Water debt.....\$1,409,500 \$1,175,000 \$1,725,000 \$1,625,000

Water debt...... \$1,409,500 \$1,175,000 \$1,725,000 \$1,625,000 There were outstanding on Jan. 1,1897, street bonds to the amount of \$2,234,312'36 payable by special assessment and not included in the above statement of total debt. Of this amount bonds to the amount of \$1,795,796'13, 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 Cincinnati Southern Bailroad. The rental received for the road is \$1,090,000 till 1901 and then \$1,250,000 till 1906, when lease expires. The water-works pay the interest on all water bonds amounting to \$71,195 in 1896 and an annual sinking fund of \$102,484.

ASSESSED VALUATION, ETC.-The city's net debt, assessed valu ation and tax rate, for the past lifteen years has been as follows :

Years.	Net Debt.	Assessed Val'n.	Tax per \$1,000
1896	.\$25,951,249	\$198,536,580	\$26.40
1895	. 25,465.867	188,484,880	28.32
1894	. 26,560,127	188,129,540	28.32
1890	. 24,723,068	177,773,240	26.66
1885	. 24,468,405	170,086,968	26.86
1880		167,535,356	31.00

The assessed valuation of real estate in 1896 was \$157,713,240; of personal property was \$40,823,340; total as given in table above. The city's tax rate in 1896 was made up of State tax, \$2*84; county tax \$3*36; city tax proper, \$15*67, and school tax, \$4*53. POPULATION.-In 1890 population was 296,908; in 1880 it was 255,139; in 1870 it was 216,239.

CIRCLEVILLE.

Circleville is situated in Pickaway County. LOANS- When Due. HALL AND LIBRARY-6s, \$47,000.........Sept. 1, 1905 Ges, \$45,000.........Sept. 1, 1911 Interest payable at City treasury.

CLERMONT COUNTY

OPPTUTOLIT COOL	AT T
LOANS-	Total debt Dec. 1, 1896 \$123,500
DEFICIENCY BONDS-	Tax valuation 1896 10,004,310
58\$109,500	Tax rate (per \$1.000) 11.55
JAIL BONDS-	Population in 1890 was33,553
	Population in 1897 (est.)37,000
Davage Transa 100%	I cohumation in roat (ear)
BRIDGE BONDS-1897-	
58,, \$20,000 1906	

D	LOANS— When Due, RIDGE BONDS—	LOANS When Due.
58.		FUNDED DEBT-(Con.)-
58,	A&O, \$65,000Oct., 1899 A&O, 20,000Oct. 1900	4s, A&O, \$100,000. Apr. 1, 1904
		4s, A&O, 276,000Oct. 1, 1916
58,	A&O, 285,000Oct., 1903	PARK BONDS-
	A&O, 60,000Oct., 1899	4s, A&O, \$500,000Oct. 1, 1923
48,	M&S, 10,000Mar., 1900	4s, A&O, 500,000. Apr. 1, 1924
48,	M&N, 30,000,May, 1900	4s, A&O, 600,000Apr. 1, 1927
48,	A&O, 60,000Oct., 1900	POLICE STATION-
48,	A&O, 30,000Oct., 1902	5s, M&N, \$20,000 May, 1901
48,	A&O, 25,000Oct. 1, 1903	4 ¹ 98, M&N, 100,000Nov., 1897
48,	A&O, 50,000Oct. 1, 1926	4s, A&O,100,000Apr. 1, 1917
48,	A&O, 45,000Oct. 1, 1906	RIVER AND HARBOR BONDS-
48,	A&O, 90,000Oct. 1, 1907	48, A&O, \$500,000Oct. 1, 1926
	ANAL BONDS-	PUBLIC LIBRARY BONDS-
68,	M&N.\$11,000Nov., 1898	58, A&O, \$250,000Oct. 1, 1917
58,	A&O, 150,000Oct., 1903	SEWER BONDS-
	LEVATED ROADWAY-	58, A&O,\$61,000Oct., 1897
58,	J&D, \$150,000June, 1903	5s. A&O. 2,000Apr., 1898
58,	J&D, 232,000June,1904	58, A&O, 63,000Oct., 1898
48,	JdeJ, 175,000Jan., 1901	58, A&O, 45,000 Oct., 1899
48,	M&N, 60,000 May, 1901	5s, A&O,106,000Oct., 1900
45,	A&O, \$100,000Oct., 1902	58, A&O, 32,000 Oct., 1901
48,	J&J, 100,000Jan., 1903	5s, A&O, 56,000Oct., 1902
48,	J&D, 75,000June, 1903	4128, A&O, 10,000Oct., 1897
FI	RE DEPARTMENT-	4128, A&O, 29,000Oct., 1898
68,		4s. A&O. 66.000Apr. 1, 1901
58,	A&O, 100,000Oct., 1902	4s, A&O, 6,000 Uct. 1, 1902
58.	A&O, 147,000Oct., 1903	4s. A&O, 51.000, Apr. 1, 1903
	UNDED DEBT-	48, A&O, 20,000Apr. 1, 1904
58,	A&O, \$26,000Oct., 1897	4s, A&O, 23,000Oct. 1, 1905
58,	A&O, 265,000Oct., 1899	4s, A&O,101,000Apr. 1, 1906
58,	A&O, 156,000Oct., 1900	4s, A&O, 23,000Oct. 1, 1916
58,	A&O, 39,000Oct., 1901	68, A&O,110,000 Oct, 1, 1926
58,	M&N, 100,000Nov., 1901	4s. A&O.200.000 Oct. 1, 1921
58,	A&O, 227,000Oct., 1902	STREET IMPROVEMENT BONDS-
	, A&O, 217,000Oct., 1898	6s,, \$21,666. Apr., 1897
48,	M&8, 117,000Sept., 1898	68, 21,666. Oct., 1897
48,	A&O, 46,000April,1902	6s,, 16,060Sept., 1898

LOANS	S- When	Due.	LC	DANS-	-	When Due.
				DACT B	ONDS-COL	tined-
68,	\$14,670Sept.,	1899	68,	M&S,	\$100,000.	.Mar., 1898
68,,	12,830Sept.,	1900	6s,			June, 1898
68,,	14,980Sept.,		68,	M&N	170,000.	.Nov., 1898
68,,	10,750Sept.,		58,	J&D,	125,000.	June, 1907
68,,			48,	A&0,		Oct. 1, 1904
68,			WAT			
68,,			68,	M&S,	\$503,567.	.Sept., 1897
58, A&O,			68,			
				M&S,		.Mar., 1900
						.July, 1903
						.Apr., 1902
						.Jan., 1903
						.Apr., 1903
						.Oct. 1, 1905
VIADUCT			3-658	M&S,	100,000.	.Sept., 1902
	STREET I 6s,; 6s,; 6s,; 6s,; 6s,; 6s,; 6s,; 5s, A&O. STREET I 5s, M&N. STREET Q 5s, A&O. STREET Q 6s,; 6s,; 6s,; 5s, M&O. STREET Q 4s, A&O. (\$\$5,000	STREET IMPROVM'T—Cont'. 6s,, \$14,670.Sept., 6s,, 12,830.Sept., 6s,, 14,980.Sept., 6s,, 14,980.Sept., 6s,, 14,980.Sept., 6s,, 4,000.Sept., 6s,, 4,000.Sept., 6s,, 2,800.Sept., 6s,, 2,800.Sept., 5s, A&O. 76,000.Oct. 1 STREET IMPROVEMENT NOT 5s, M&N,\$629,393189' STREET OPENING BONDS— 4s, A&O. \$40,000Apr., (\$5,000 semi-an.) to Oct., VIADUCT BONDS—	STREET IMPROVM'T—Cont'd.— 6s,, \$14,670.Sept., 1899 6s,, 12,830.Sept., 1900 6s,, 14,980.Sept., 1901 6s,, 10,750.Sept., 1902 6s,, 10,750.Sept., 1903 6s,, 4,000.Sept., 1904 6s,, 4,000.Sept., 1905 5s, A&O, 62,000.Apr.1,1897 5s, A&O, 76,000.Oct. 1,1897 STREET IMPROVEMENT NOTES— 5s, M&N,\$629,3931897.1901 STREET OPENING BONDS— 4s, A&O, \$40,000Apr.40ct. (§5,000 semi-an.) to Oct., 1905	STREET IMPROVM'T-Cont'd VIA 6s,, \$14,670.Sept., 1899 6s, 6s,, 12,830.Sept., 1900 6s, 6s,, 14,980.Sept., 1901 6s, 6s,, 14,980.Sept., 1901 6s, 6s,, 10,750.Sept., 1903 4s, 6s,, 4,000.Sept., 1903 4s, 6s,, 2,800.Sept., 1904 WAT 6s,, 2,800.Sept., 1905 6s, 5s, A&O, 76,000.Oct. 1, 1897 6s, STREET IMPROVEMENT NOTES- 6s, 5s, M&N,\$\$629,393\$187-1901 4 ¹ 9s. 4s, A&O, \$\$40,000Apr.&Oct., 4s, 4s, (\$\$5,000 semi-an.) to Oct., 1900 4s, 4s, A&O, \$\$40,000Apr.&Oct., 4s, 4s,	STREET IMPROVM'T-Cont'd VIADACT B 6s,, \$14,670.Sept., 1899 6s, M&S, 6s,, 12,830.Sept., 1900 6s, J&D, 6s,, 14,980.Sept., 1901 6s, J&D, 6s,, 14,980.Sept., 1901 6s, M&S, 6s,, 10,750.Sept., 1902 5s, J&D, 6s,, 4,000.Sept., 1903 4s, A&O, 6s,, 2,800.Sept., 1904 WATER WC 6s,, 2,800.Sept., 1905 6s, M&S, 5s, A&O, 62,000.Apr. 1,1897 6s,, 5s, A&O, 76,000.Oct. 1, 1897 6s,, 5s, M&N,\$629,393 1897.1901 4ys. A&O, 4s, A&O, \$40,000Apr.&Oct. 4s, A&O, 4s, A&O, \$40,000Apr.&Oct. 4s, A&O, 4s, A&O, \$40,000Apr.&Oct. 4s, A&O, (\$5,000 semi-an.) to Oct., 1900 4s, A&O, VIADUCTBONDS- 4s, A&O,	STREET IMPROVM'T—Cont'd— VIADACT BONDS—Contemporal 6s,, \$14,670Sept., 1899 6s, M&S, \$100,000. 6s,, 12,830.Sept., 1900 6s, M&S, \$100,000. 6s,, 14,980.Sept., 1901 6s, M&S, \$100,000. 6s,, 14,980.Sept., 1901 6s, M&S, \$125,000. 6s,, 4,000.Sept., 1903 4s, A&O, 150,000. 6s,, 4,000.Sept., 1904 WATER WORKS— 6s,, 2,800.Sept., 1904 6s, Mas, \$553,567. 5s, A&O, 62,000.Apr. 1, 1897 6s, M&S, 275,000. Street IMPROVEMENT NOTES— 6s, M&S, 275,000. 5s, M&A, \$629,3931897.1901 4s, A&O, 400,000. 4s, A&O, \$40,000Apr.&Oct. 4s, A&O, 200,000. (s, A&O, \$40,000Apr.&Oct. 4s, A&O, 200,000. 4s, A&O, \$40,000Apr.&Oct. 3c, Sa & &S, 200,000. 4s, A&O, \$40,000Apr.&Oct. 3c, A&S, 4&S, 200,000.

J&D. \$125,000.June,1897 4s, A&O, 300,000.Oct.1,1926 M&N, 100,000.Nov., 1897 68, 68,

PAR VALUE .- All bonds are for \$1,000 each.

INTEREST is payable at the American Exchange National Bank, New York City.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Cleveland's total municipal debt, the sinking fund held by the city against the same, the water debt, and the net debt as reported for August 1, 1897. Aug 1 1897

Bonds and notes outstanding Water debt included in above\$2,091,977 00	\$10,802,453 66
All sinking funds 1,864,005 54	
Not doht Ang 1 1897	\$6 846 471 12

Mass. bank debt limit (5 p. c. of ass. val.) Cleveland debt limit (7 p. c. of ass. val.) Proximity of Mass. bank debt limit..... Proximity of Ohio (Cleveland) debt limit. 6,923,669 25 9,693,136 95 990,298 29 3,759,765 99

WATER WORKS.-The city owns its water works. The income rom water rents in 1896 amounted to \$628,523 42.

ASSESSED VALUATION ETC.—The city's assessed valuation and tax rate for the last sixteen years have been as follows. Real estate is assessed at about 35 per cent of its actual value.

1		Assessed	Tax Rate		Assessed	Tax Rale
ł	Years.	Valuation.	per \$1,000.	Years.	Valuation, p	er \$1,000.
	1896	\$138,473,385	\$29.20	1890	\$99,614,055	\$29.30
I	1895	134,562,905	28.50	1885	88,285,845	26.00
1	1894	132,639,905	28.10	1880	73.647.194	26.30
1	1893	126,515,990	27.90	Last a state	and the second	

POPULATION.-In 1890 population was 261,353; in 1880 it was 160,146; in 1870 it was 92,829. Population in 1897 (local estimate), 375,000.

CLIFTON .- See the City of Cincinnati.

CLINTON COUNTY .-

LOANS-ROAD BONDS-68, J&J, \$37,550. Total debt Nov, 15, '96. \$37,550 Total valuation 1896...16,121,000 Assessment about ½ actual value. State & Co. tax (per 1,000)...\$9 84 Tax valuation, real....12,480,000 Population in 1890 was....24,240

CLYDE.- {J. B. SPRAGUE, Mayor. W. E. GILLET, Clerk.

This village is in Sandusky County.

LOANS- Amount outstand'g.	Floa
Refunding 58, M&S\$19,000	Tota
Registered 6s, F&A 17,000	Wate
Street 6s, F&A 17,500	Asse
Water-works 6s, F&A 6,000	Asse
Water-works 6s, M&S 10,000	Tota
Interest paid at 4th Nat. Bk., N.Y.	Popt
Bonded debt Feb. 1, '97\$69,500	Popu

COLUMBUS{	EL L. BLACK, Mayor. 'IN GERNUNDER, Clerk Trust S F
LOANS- Intere	
NAME AND PURPOSE. P. Cl. Pa City Hall refunding. 1886 4 J	yable. When Due. Outstand'g.
City Hall refunding. 1886 4 J	
do do 1889 4 M	& S Mar. 1, 1909 125,000
	& B Mar. 1, 1909 125,000 & N Nov. 1, 1908 35,000
Gas and light1890 5 M	
	& N Nov. 1, 1900 70,000 & N Nov. 1, 1910 150,000
	& J July 1, 1908 42,000
	& O Apr. 1, 1913 60,000
Fire Dep. and gas, 1888 4 M	& 8 Sept. 1, 1908 43,000
Fourth St. Bridge 1890 4 M	& N May 1, 1905 160,000
Franklin Park1893 5 J	& J July 1, 1908 100.000
do do1889 4 J	& J {July 1, 1899, sub. } 25,000
	(to call July 1, '94)
	1908 50,000
	& S Mar. 1, 1914 50,000 & J Jan. 1, 1911 5,000
do do1892 41g J	& J July 1, 1902 95,000
do do1892 412 M	& N Nov. 1, 1902 400,000
do do1894 412 J	& J July 1, 1909 150,000
do do	& O Apr. 1, 1904 2,000
	& D {June 1, 1909, sub. } 50,000
Market House 1888 4 J	& J July 1, 1908 9,000
do 1889 4 F	& A Aug 1 1909 15,000
North High St. ref 1883 4 F	& A {Aug. 1, '98, but sub } 200,000
Steam Fire Dep't1890 5 M	(& N Nov. 1, 1910 150,000
	& D June 1, 1904 100,000
do do1897 5	1904 9,000
do do, 1896 4 J	& D June 1, 1916 100,000
LOANS- When Due.	LOANS- When Due.
SEWER BONDS-	4s, M&N, \$165,000May 1, 1903
6s, M&S, \$4,000Sept. 1, 1902	4s, M&N, 29,000May 1, 1904
6s,, 4,000 1902 6s, J&D, 20,000June 1, 1904	4s, J&D, 118,000Dec. 1, 1905
6s, J&D, 20,000June 1, 1904 6s, J&J, 17.000July 1, 1904	4s, J&D, 25,000June 1, 1906 4s, F&A, 45,000Aug. 1, 1906
58, J&D, 10,000Dec. 1, 1900	48, A&O, 10,000Oct. 1, 1906
5s, J&J, 48,500July 1, 1902	4s, J&J, 17,000July 1, 1907
58, 13,500, 1902	4s, J&D, 8,000Dec. 1, 1907
5s. M&N, 40,000Nov. 1, 1910	4s, F&A, 12,000Feb. 1, 1908
58, J&D, 10,000Dec. 1, 1910	4s, J&D, 5,000June 1, 1908
58, J&J, 200,000Jan. 1, 1911	4s, J&J, 20,000July 1, 1909
58, M&S, 1,500Mar. 1, 1911	4s, F&A, 47,000Aug. 1, 1909
58,	4s, M&S, 15,000Sept. 1, 1909 4s, M&N, 43,000Nov. 1, 1909
5s, M&S, 100,000Sept. 1, 1912	48, A&O, 300,000Apr. 1, 1909
4128, M&S, 250,000Sept. 1, 1921	WATER BONDS-
4s, M&S, 19,000Sept.1, 1897	5s, J&D, \$400,000Dec. 1, 1901
48, J&J, 4,500July 1, 1901	5s, A&O, 150,000Apr. 1, 1907

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LOANS— When Due, 5s, A&O, \$50,000Apr. 1, 1899 5s, A&O, 25,000Apr. 1, 1899 5s, A&O, 25,000Apr. 1, 1900 5s, A&O, 85,000Apr. 1, 1901 5s, J&D, 85,000Dec. 1, 1906 INTEREST on police deficience bonds is payable at the City Trease National Park Bank, New York Cit TOTAL DEBT, SINKING FU ment shows Columbus's total mum the city against the same, the wal on the following dates.	STREET IMPROVEMENT BONDS, payable by assessment— 6s. var., \$2,454,900 4425, 6000 1904-06 442s. , 6,000 1898 All of the street improvement bonds are subject to call one year from date of issue. 1898 -SCHOOL HOUSE BONDS. 5s, A&O, \$110,000 Oct. 1, 1912 5s, M&S, 110,000 Oct. 1, 1913 5s, A&O, 40,000 Oct. 1, 1914 412s, F&A, 25,000 Aug. 1, 1916 48, M&S, 75,000 Aug. 1, 1917 y bonds of 1888 and on assessment rer's office; all other interest at the 1808	LOANS— Whei PARK ST. SEWER BONDS— 4s. M&S, \$18,000Sept. 1 (\$6,000 due y'rly) to Sept. 1 POLICE DEFICIENCY BONT 5s. M&S, \$24,000Sept. 1 (\$4,000 due y'rly) to Sept. 1 SEWER BONDS— 5s. A&O, \$25,000Apr. 1 5s. F&A, \$7,000Apr. 1 5s. F&A, \$7,000Apr. 1 5s. F&A, \$7,000Apr. 1 (\$50,000 due y'rly) to Apr. 1 (\$50,000 due y'rly) to Apr. 1 (\$50,000 due y'rly) to Apr. 1 (\$55, M&N, \$25,000Nov. 1 5s, M&N, \$25,000.Nov. 1
Net debt\$5,807,954 Water debt(inc.above) 1.112,000	\$6,082,947 \$6,575,859 \$6,702,100 1,112,000 1,042,000 1,002,000	4s, M&S, \$9,000Sept. 1 (\$3,000 due y'rly) to Sept. 1 TOTAL, DEBT, FrcTI
#loating debt. *13,632 * Contingent liability to contract The total bonded debt as given improvement bonds payable by sg \$2,696,700. The sinking fund rec does not include assessments for st ASSESSED VALUATION, ETC uation (about ½ of actual value) a been as follows: Years. N 1895. 6 1894. 6 1893. 6 1890. 4 1885. 1	ors. for January 1, 1897, included street becial assessment to the amount of eives yearly about \$125,000, which reet improvement bonds. The city's net debt, assessed val- nd tax rate for the years named has	TOTAL, DEBT, ETCTI total municipal debt. the a and the rate levied for all for the years indicated. <i>Years.</i> Total Debt 1847
COSHOCTON.—T. 1 This village is in Coshocton Coun LOANS— When Due. WATER WORKS— 6s, M&S, \$47,000.(\$2,000 due y'rly) CEMETERY— 6s, M&S, \$2,000.)\$2,000 due y'rly) SCHOOL HOUSE— 6s, M&S, \$5,0001901-1903 SEWLR BONDS— 6s, M&S, \$9,0001899-1905 (\$1,500 each March & Sept.)		The actual valuation of pre PAR VALUE OF BONDS est payable at the American POPULATION.—Accordin 1896, it was 79,331; in 1890 1870 it was 30,473. DAYTON SCHOOL DIS Clerk Board of J Bond, debt Sept. 25. '97. \$53 Assessed val'ation, real.31,00
CRESTLINE{FRAN D. R. Situated in Crawford County. LOANS	VK MILLER, Mayor. SNYDER, Clerk. Total debt Feb. 22,'97 \$63,000	Assessed valuation, per. 11,00 DEFIANCE. $= \begin{cases} J \\ J \end{cases}$
 BUILDING BONDS— 58, M&S, \$9,000Sept. 1, 1905-08 GEN'L IMPROVEMENT BONDS— 68, A&O, \$25,000.Apr. 1, 1897-'02 STREET IMPROVEM'T BONDS— 68, J&J, \$13,800 Jan. 1, 1899-'07 68, Nov., 8500.Nov.1, 1898-'02 WATER-WORKS IMPROVEMENT— 68, Dec., \$2,000.Dec. 16, 1903-04 68, June, 3,000.June10, 1903-04 	Tax valuation, real. 615,700 Tax valuation, personal 419,907 Total valuation 1896 1,035,607 Assessment about ² 3 actual value. Tax rate (per \$1.000). Tax rate (per \$1.000). \$27.600 Population in 1890 was. \$2.911 Population in 1890 was. \$2.911	County seat of Deflance Co LOANS.— When CEMETREN BONDS— 5428, J&D, \$2,000June 1 (\$1,000 due yearly) to June 1 REFUNDING BONDS— 4428, \$25,000Mar. 1 58,, 25,000Mar. 1 58, 30,0001898 to SEWER BONDS—
CUYAHOGA CO County seat is Cleveland. LOANS. When Due. ARMORY BONDS		$5^{1}_{28}, \dots, \$^{1}_{1,000}, \dots, 5^{1}_{58}, \dots, 5^{1}_{1,000}, \dots, 5^{1}_{1,000}$
5s, A&O, \$160,000.Apr.1,'98 to'03 So, Rocky River BRidge— 5s, M&N, \$125,000Nov. 1, 1904 CHAGRIN RIVER BRIDGE— 5s, A&O, \$25,000Oct. 1, 1905 5s, A&O, 10,000Apr. 1, 1905	Suctions and a successful to the success	DELAWARE The ci y of Delaware is th and is the seat of Wesleyan U LOANS - When DITCH BONDS (\$4460 each March 1 & Sep CITY HALL BONDS 6s, M&N, \$5,000Nov, 15 6s, M&N, \$20,000Nov, 15
DARKE CO.—GEORG County seat is Greenville. LOANS— When Due. DITCH AND ROAD BONDS— 68,	Tax val'tion, personal. \$6,901,090 Total valuation 189620,343,390 Assessm't about 70 p. c. actual val	INTEREST on the City Hi Bank, New York; on other Bank, Delaware, Ohio.
DAYTON-{J. LINXWE J. E. GIMPI Dayton is the county seat of Mon	ILER, Mayor.	LOANS— When STREET, SEWER & PAV'G BO 6s,\$18,620 Total debt Nov. 15, 1896\$1
LUANS— When Due. BRIDGE BONDS— 58, M&S, \$16,000 Sept. 1, 1898 (\$4,000 due yrly.) to Sept. 1, 1901 58, M&S, \$5,000Sept. 1, 1903 58, A&O, 12,000Sept. 1, 1903 58, A&O, 12,000Oct. 1, 1904 CITY HALL BONDS— 48, M&S, \$71,000.Sept. 26, 1902 EXTENDING INDEBTED. BONDS— 58, J&D, \$30,000June 1, 1898 (\$6,000 due ye'ler to June 1, 1898	LOANS— When Due. FIRE DEPARTMENT BONDS— 5s, M&S, \$15,000,Sept. 1, 1898 (\$3,000 due y'rly) to Sept. 1, 1902 GARAGE CREMATORY BONDS— 5s, F&A, \$24,000,Feb. 1, 1898 (\$4,000 due year'ı) to Feb. 1, 1803 5s, F&A, \$50,000,Feb. 1, 1904 5s, F&A, 4,000,Feb 1, 1905 GENERAL STREET IMPROVEMENT BONDS— 5s, A&O, \$50,000,Apr. 1, 1903	EAST LIVERP This city is in Columbiana LOANS- When STREET IMPROVEMENT BON 5'86s,, \$83,375 REFUNDING- 6s, J&D \$8,000June 1, (\$1,000 due yearly) to June 1, (\$1,000 due yearly) to June 1, 0ptional after Sept. 1, Wetter BONNE-
 [\$5, J&D, \$72,000 June 1, 1902 [\$5, J&D, \$72,000 June 1, 1908 [\$5, J&D, \$15,000 June 1, 1909 [\$5, J&D, 15,000 June 1, 1910 [\$FUNED DEBT BONDS - [\$5, M&N, \$25,000 Nov. 1, 1901 [\$4, M&S, 65,000 Sept. 26, 1902 	 (\$10,000 due y'rly) to Apr. 1, 1907 LEVEE BOND- 5s, A&O, \$15,000Oct. 1, 1904 PARK STREET SEWER BONDS- 4s, J&D, \$12,000JURE 1, 1898 (\$3,000 due y'rly) to June 1, 1901 4s, J&E, \$5,000 June 1, 1902 	4s, M&N. \$24,000 May 24, Optional after May 24, EAST LIVERPOOL SCH Clerk.

 LOANS When Due.

 -(Con.)
 STREET IMPROVEMENT BONDS

 1, 1898
 5s, J&D, \$30,000.... June 1, 1898

 1, 1903
 (\$6,000 due y'rly) to June 1, 1903

 1, 1898
 (\$12,000 due y'rly) to June 1, 1903

 1, 1898
 (\$12,000 due y'rly) to June 1, 1903

 1, 1898
 (\$12,000 due y'rly) to June 1, 1903

 1, 1903
 5s, J&D, \$72,000.... June 1, 1909

 1, 1912
 Wolf CREEK IMPROVEMENT

 1, 1913
 4s, M&N, \$35,000.... May 1, 1898

 1, 1914
 BONDS

 1, 1915
 (\$7,000 due y'rly) to May 1, 1902

 WATER-WORKS IMPROVEMENT
 BONDS

 4s, M&N, \$505,000.... May 1, 1905

 WATER-WORKS IMPROVEMENT

 1, 1916

 (\$5,000 due y'rly) to Aug. 1, 1898

 1, 1919

 (\$5,000 due y'rly) to Age. 1, 1903

 1, 1919

 (\$5,000 due y'rly) to Age. 1, 1903

 1, 1915

 (\$5,000 due y'rly) to Age. 1, 1903

 1, 1919

 (\$5,000 due y'rly) to Age. 1, 1903

 1, 1919

 (\$5,000 due y'rly) to Oct. 1, 1901

 (\$3,000 due y'rly) to Age. 1, 1903

Years.	Total Debt Mar. 1.	Assessed Val.	Tax p. \$1,000
.897	\$2,339,000	\$41,873,440	\$26.40
	2.447.000	41.282.070	26.00
.895	2,497,000	41.048.210	26.00
	1,497,160	30,723,730	22.40
.885	1,160,500	25,473,980	22.40
	1,099,000	19.816.640	22.50
	1,011,200	19,939,970	22.20
.870		16,254,760	20.50
The total d	aht Sontombor 1 1907 m	as \$9 977 000 inc	luding a water

1, 1897, was \$2,277,000, including a water ion to the total general debt there were out-397, special assessment bonds to the amount d interest payable from assessments upon rty. All of said bonds are due and payable

n September 1, 1897, amounted to \$350,950, roperty is estimated at about \$100,000,000. S,—The bonds are all for \$1,000 each, inter-n Exchange National Bank, New York City. ling to a local census taken in February, 10 it was 61,220; in 1880 it was 38,678; in

STRICT.-William G. Haenssler, Education.

55,000 | Tetal valuation 1897. \$42,000,000 000,000 | School tax (per \$1,000) '97..\$7.80 000,000 | Total tax (per \$1,000)......23.84

J. F. DEATRICK, Mayor. J. J. MALLEY, Clerk.

county.

Country .	sour or De	Surface of	anoj.	
		When	Due.	1
	RY BONDS			
5128, J&D.	\$2,000	June 1,	1898	
(\$1,000 du	e yearly)	to June 1.	1899	
REFUND	ING BONI	os—		1
4128	\$25,000		.1917	1
6s, M&S,	52,000	Mar. 1,	1898	1
58,	25.000.	Mar. 1.	1902	1
58				
SEWER .	BONDS-		1. 1. 1. 1	
51 ₂₈ ,	. \$1.000.	1961 010		1
58,	. 5,400.	a na much)

STREET IMPROVEMENT BONDS-STREET IMPROVEMENT BONDS-6s,, \$49,400. 54 s,, 6,000. 5s,, 58,000. Total debt Mar. 20, 1897. \$239,800 Tax valuation 1896....2,500,000 Actual valuation '93 abt. 6,000,000 Tot.tax rate (per \$1,000) '96. \$40.00 Population in 1890 was....7,694 Interest is mostly payable at City Treasury, but on the 6 per cent bonds in New York.

-E. E. NAYLOR, Clerk.

Call bonds is payable at the Fourth National bonds at the Delaware County National

DENNISON.—This village is in Tuscarawas County.			
	Tax valuation 1896\$766,220		
STREET, SEWER & PAV'G BONDS-	Total tax (per \$1,000) \$32.60 Population in 1890 was2,925		
	Population in 1880 was1,518		

County.

a County. m Due, m D HOOL DISTRICT .- W. T. NORRIS,

EATON .- This village is in Preble County. Water-works bonds 6s... \$64,000 | Total tax (per \$1,000).....\$24.90 Total debt Nov. 15, 1896 64,000 | Population in 1890 was.....2,934 Tax valuation 18961,785,010 | Population in 1880 was.....2,143 This village is in Highland County. ELYRIA CITY .-- {M. H. LEVAGOOD, Mayor. Situated in Lorain Co. This city is in Darke County. LOANS.— When Due. NATURAL GAS BONDS— 6s.....\$90,000....June 17, 1905 WATER BONDS— 5s.....\$56,000....Dec. 12, 1918 Bonded debt Nov. 15, '96 \$146,000 Water Bonds, Dec. 12, 1918 FAYETTE CO.-T. J. LINDSEY, Auditor.

 F A Y E I I E CO.— T. J. LINDSEY, Auditor.

 County seat is Washington C. H.

 LOANS—
 When Due.

 DITCH BONDS—

 6s., \$2.500....

 ReFUNDING DEBT—

 6s. M&S. 15,000....Sept. 1, 1898

 768, M&S. 15,000...Sept. 1, 1903

 Assessment is abt. ½ actual value.

 6s, M&S. 15,000...Sept. 1, 1903

 State & Co. tax (per \$1,000) \$5:34

 6s, M&S. 15,000...Sept. 1, 1903

 State & Co. tax (per \$1,000) \$5:34

 90 anded debt Jan. 1, 1897, \$60,000

 Population in 1897 (est.)...23,000

 HAMILTON.-This city is in Butler County. LOANS- When Due. DEFICIENCY BONDS-4¹28,...,\$63,000.....1899-1911 ELECTRIC-LIGHT BONDS-55, M&S, \$100,000.July 1,'04 to '18 GAS WORKS BONDS-55, F&A, \$150,000.Feb. 1,'99 to '18 (Subject to call after Feb. 1, '09.) REFUNDING BONDS-58-68,....,\$156,183....1897 to 1905 SEWER BONDS-54-68,....,\$156,183....1897-1922 STREET IMPROVEMENT BONDS-68,...,\$45,609....1897 to 1907 INTEREST on water bonds is N INTEREST payable at Auditor's office. FINDLAY.-A. W. RAY, Clerk. County seat of Hancock County. As we were going to press October 1, 1897, the city was offering for sale \$5,500 6% street-improvement bonds. LOANS-CITY BONDS-348,.....\$15,000......1919 348,.....\$15,000.....1900-1910 348,......179,330....1898 1912 1900-1905 OfTY Box. \$15,... 545,.... \$15,00 5448,... 8,500.... 68,.... GAS BONDS-68,.... \$36,000...1900-1905 68,.... 72,000...1898-1907 68,.... 20,000...1901 & 1906 20,000...1901 & 1906 LOANS— When Due. BUILDING BONDS— 68, Sept. 10, \$2,000..Sept. 10, 1898 68, Sept. 10, \$2,000..Sept. 10, 1899 68, Feb. 24, \$5,000 Feb. 24, 1901 (\$4,000 due yearly)to Feb. 24, 1902 (\$4,000 due yearly)to Apr. 8, 1897 (\$2,000 due yearly)to Apr. 8, 1897 (\$2,000 due yearly)to Apr. 8, 1900 58, Apr. 8, \$4,000..AprI 8, 1901 58, Apr. 8, \$4,000..AprI 8, 1903 (\$4,000 due yearly)to Mar. 2, 1912 FOSTORIA.—This city is in Seneca County. LOANS— When Due. REFUNDING BONDS— 65., \$19,000.....1896-1906 SEWRE BONDS— 65., \$309,000....1896-1910 STREET IMPROVEMENT— 66., \$125,808...1896-1911 WATER WORKS BONDS— 55., \$200,000.....1896 1904 Set Work Standard State S County seat is Cincinnati. LOANS— When Due. AGRICULTURE IMP. SOCIETY— 58, J&J, \$10,000....July 2, 1898 ARMORY BONDS— 48, A&O, \$15,000...April 30, 1919 48, J&D. 100,000...Dec. 1, 1937 Subject to call after Dec. 1, 1917 Averue IMP— 48, M&S. \$14,000...Sept. 13, 1898 48, F&A. 30,400...Feb. 14, 1895 (\$15,200 due y'rly) to Feb. 14, 1895 (\$15,200 due y'rly) to Feb. 14, 1895 (\$15,200 due y'rly) to Feb. 7, 1994 BRIDGE BONDS— 48, Oct. 31,\$40,000.. Oct. 31, 1899 48, G&A. 58,000.. Sept. 1, 1901 48, M&S. 58,000.. Sept. 1, 1902 48, M&S. 58,000.. Sept. 1, 1902 48, M&S. 58,000.. Sept. 1, 1904 48, J&A. 17,000..July 11, 1904 48, J&D. 25,000..June 16, 1916 48, J&D. 25,000..June 16, 1916 48, M&N. 79,500..Nov. 25, 1916 COUNTY BONDS— County seat is Cincinnati. 4.8, J&D. 25,000...June 16, 1916
4.8, J&D. 25,000...June 16, 1916
4.8, J&D. 25,000...June 16, 1914
5.8, J&D, \$150,000... Dec. 16, 1914
Subject to call aft. Dec. 16, 1904
4.8. M&N. 260,000... May 15, 1916
COURT HOUSE—
5.8, F&A. \$50,000... Aug. 1, 1934
Subject to call aft. Aug. 1, 1914
5.9, J&D. \$35,000... Dec. 1, 1934
Subject to call aft. Aug. 1, 1914
4.8. J&D. \$35,000... June 1, 1934
Subject to call aft. May 1, 1914
4.9, J&D. \$15,000... June 1, 1934
Subject to call aft. June 1, 1914
4.9, J&D. \$15,000... June 1, 1934
Subject to call aft. June 15, 1936
Subject to call aft. Oct. 1, 1916
Subject to call aft. Oct. 1, 1916
Subject to call aft. Oct. 1, 1916
Subject to call aft. Dec. 1, 1917
Subject to call aft. Dec. 1, 1917
Subject to call aft. Dec. 1, 1918
Subject to call aft. Dec. 12, 1921
Subject to call aft. Dec. 12, 1921
Subject to call aft. Dec. 12, 1921
Subject to call aft. Pec. 6, 1912 FREMONT .- Fremont is in Sandusky County. LOANS- When Due. Improv. 5 & 6s, \$55,100...1899-'00 Refund. 5 & 6s, 106,000...1916 do 5s, \$3000.1900-1904 Water 5s......\$3,000....1916 Total debt Nov. 15, '96...244,100 GALION .- C. H. BRIGGS, Mayor. This city is in Crawford County. GALLIA CO .- J. W. JONES, Auditor. County seat is Gallipolis.

GALLIPOLIS.-{R. J. MAUCK, Mayor. T. E. BRADBURY, City Clerk.

GREENFIELD.-{CHARLES MAINS, Mayor.

GREENVILLE .- H. J. BREMMAN, City Clerk.

INTEREST on water bonds is payable at First National Bank, New York City, and upon all other bonds at city treasury.

HAMILTON SCHOOL DISTRICT .- JOHN KAEFER, Clerk Board of Education.

LOANS— When Due 5s. Oct. 9, \$20,000..Oct. 9, 1913 (\$4,000 due yearly) to Oct. 9, '17 4¹25. July 7, \$30,000..July 7, 1914 (\$3,000 due yearly) to July 7, 1914 Bonded debt, Sept.15, '97.\$112,500 Interest payable at Miami Valley Bank, Hamilton, O. Population in 1897 (est.)...25,000

HAMILTON CO .- JOHN HAGERTY, Auditor.

LOANS-BRIDGE BONDS When Duc. BRIDGE BONDS-6s,, \$8,000....1896-1897 5s,, 7,000...1897-1898 COURT HOTSE BONDS-5s,, \$105,000....1907-1918 4¹2s,...., 100,000.....1897-1905 DITCH BONDS-6s,, \$73,000....1\$96-1901 5s,, 19,000....1896-1900

HANCOCK COUNTY .- County seat is Findlay.

Total debt Nov. 15, '96... \$322,000 Tax valuation, real.....14,785,916 Tax valuation, personal 6,141,760 Total valuation 1896...20,927,706 Assess't abt. 40 per cent. act'l val. Total tax (per \$1,000.) '94. \$16'00 Population in 1890 was..... 42,562 Population in 1880 was..... 27,784

HARDIN CO.-M. M. THOMPSON, Auditor. County seat is Kenton. Interest is payable in N. Y. City. Total debt Nov. 15, 1896.8170,000 Tax valuation, real.... 8,047,880 Total valuation.pers'l.... 3,339,950 Total valuation 1896...11.387,830 Assessment abt. 3₅ actual value. Total tax (per \$1,000) '95...\$11.'50 Population in 1890 was.....28,939 Population 1896 (estima'd) 30,000

LOANS- When Due. ARMORY AND BRIDGE BONDS-68,, \$12,500.....1897-1902 68,, 14,000.....1901 1902 68....., 4,000.....1901 1902 When Due. 1

INTEREST on the pike and ditch bonds is payable at the Hanover National Bank, New York, and at the County Treasurer's office; on other bonds at the County Treasurer's office.

HENRY COUNTY.-J. H. RESH, Auditor.

County seat is Napoleon.

OPTIONAL—The bonds are all subject to call five years before maturity with the exception of the 5 per cent refunding issue.

HIGHLAND CO.—County seat is Hillsborough.

LOANS— When Due. COUNTY BONDS— 6s...., \$32,000.....Mar. 1, 1904 7s...., \$30,000.....Mar. 1, 1904 7s...., \$1,1000.....Sept. 1, 1901

IRONTON.-{JOHN M. CORNS, Mayor. GEO. H. DAVIES, City Clerk

County seat of Lawrence County.

The city has cash in the treasury to the amount of \$10,731, to be used for the payment of its bonds.

LOANS— When Due.	LOANS - When Due.
CEMETERY LAND-	WHARF BOND-
5s, J&D, \$1,5001898	6s, J&J, \$8,000July 11, 1898
MEMORIAL HALL.	STREET IMPROVEMENT.
5s, A&O, \$20,000May 1, 1910	Payable by special assessment.
5s, M&N, 3,500 May 1, 1914	6s, \$29,4001898-1904
REFUNDING BONDS-	TEMPORARY LOAN BONDS-
5s, M&S, \$30,000Sept. 1, 1915	6s,, \$7,900Mar. 1, '98
SEWERS, ETC	Bonded debt June 29, '97.\$330,950
5s, J&D, \$25,000June 1, 1912	
6s, J&J, 943 801898-1912	Spec. asst. debt (add'n'l) 33,600
(\$31 46 each Jan. and July.)	Temporary loan (add'n'l) 27.850
STREET BONDS-	Tax valuation 18963,387,000
5s, J&D, \$25,000June 1, 1912	City tax (per \$1,000) 12.30
WATER BONDS.	Population in 1890 was. 10.939
5s, J&J, \$90,000Jan. 1, 1906	Population 1897 (estim'd) 12,500
5s, M&S, 18,000Mar. 1, 1911	- ATTACK BANK AND A
4s, J&J, 47,000July 1, 1906	TELES ON ALVE PORCE SALARS
INTEREST on the wharf bonds	, on the special assessment bonds.
and on the temporary loan bonds.	is payable at the City Treasury; on
all other bonds at the National Parl	k Bank, N. Y. City
IEEEDCONCO	0- D' TT
JELLEVON CO(GEO. P. HARDIN, Auditor.

County seat is Steubenville.

County scar is stousen vine.			
		otal debt Dec., 1896	\$423,500
TURNPIKE BONDS-	Si	inking fund	60.000
5s, J&D, \$115,000June 1,			363,500
5s, J&D, 116,500June 1,			
Subject to call June 1,	1905 T	ax valuation, pers'l	5,963,746
5s, J&D, \$117.000June 1,	1911 T	otal valuation 18961	7,591,926
Subject to call June 1,		ssessment is *5 actual	
5s, A&O, \$75,000Apr. 1,	1913 Te	otal tax (per \$1,000)	\$19.80
Interest payable at County T.	reas. Pe	opulation in 1890 was.	39,415

KENTON .- This city is in Hardin County.

LOANS— When Due. BEFUNDING BONDS— 4s, \$60,000......1907-1925 WATER WORKS, SEWERS, ETC.— s, ..., \$1,900.....1898 s, ..., \$1,975......1994 5s, ..., \$9,000......1919

LANCASTER.-{C. W. PARIDO, Mayor. H. T. MECHLING, Clerk. This city is in Fairfield County.

LOANS-When Dues

CITY	HALL BONDS	
68,	\$65,000	
68,,	10,000	Aug. 1, 1901
STREE	T IMPROVEM	ENT-
6s	. \$13.000	. Part yearly.
		. Part yearly.
		. Part yearly.
Ra		Dout moonly

WATER WORKS-6s, F&A, \$7,500.....Part yearly Bonded debt Nov.15,'96. \$65,810 Total valuation 1896....3,102,530 Assessment about ³5 actual value. Total tax (per \$1,000)... \$21'10 Population in 1890 was.....7,555 Population in 1890 was.....6,803 Population in 1896 (estim'd) 9,000

6s,, 8,400... Part yearly. 6s,, 21,800.... Part yearly. 6s,, 10,000.... The city owns its natural gas plant, from which is derived annually a revenue of \$40,000. The expense of running the plant is about \$15,000 annually, which leaves a net income of about \$25,000 per annum.

LAWRENCE CO.-H. R. BROWN, Auditor.

LAWRENCE CO.—H. K. BROWN, Auditor. County seat is Ironton. LOANS— When Due. BRIDGES, ETC.— BRIDGES, ETC.—

LICKING CO.—W.M. BELL, JR., Auditor. County seat is Newark. LOANS— When Due. BRIDGE BONDS— Bell, \$30,000.....1898-1899 COUNTY BULDING BONDS— County Solution in 1890 was....43,279 Total debt Sept. 1, 1897. \$96,000 Sinking fund.......5, '30 INTEREST is payable at Nawark Obje

INTEREST is payable at Newark, Ohio.

OPTIONAL-One hundred and fifty thousand dollars of the water works bonds due in 1910 are subject to call 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 paving bonds by Kountze Bros., New York; and on the remaining bonds at the City Treasurer's office.

LOGAN.-J. L. MARTIN, Clerk.

LORAIN.—G. A. RESEK, Clerk. Lorain is in the county of the same name.

Lorain is in the county of the sam LOANS- When Due. IMPROVEMENT BONDS-6s,, \$3,000 1897-1898 (\$4,000 due yearly.) 6s,, \$64,000 1914-1933 (\$5,000 due yearly.) JAIL BONDS-6s,, \$2,000 1914-1938 REFUNDING BONDS-6s,, \$2,000 1898-1903 (\$1,000 due yearly.) 6s,, \$30,000 1903-1912 (\$3,000 due yearly.)

INTEREST on the water bonds is payable at Am. Ex. Nat. Bank N. Y., or in Louisville.

LUCAS COUNTY .- CHAS. H. JONES, Auditor.

LUCAS COUNTY.--County seat is Toledo. LOANS--ARMORY BONDS-4¹28x var. \$73,000....1941-1942 BRIDGE BONDS--4¹29x & 5s, var., \$23,000.1897-1900 BULDING BONDS--5s, M&N, \$15,000....1901 CHILDREN'S HOME--5s, f&A, \$63,000....1899 4¹28x...10,000....1899 4¹28x...10,000....1899 4¹28x...10,000....1898 4¹28x...10,000....1898 4¹28x...10,000....1905-1906 COURT.HOUSE--4s, M&S, \$500,000⁺.....1944 Subject to call 1924.

LOGAN CO.—C. D. CAMPBELL, Auditor. County seat is Bellefontaine. LOANS. When Due. DITCH BONDS-(\$2,000 each Jan. and July.) BUILDINGS AND ROAD IMPS. 6s...., \$54,500.....1896-1900 (\$2,000.....1896-1900 BUILDINGS AND ROAD IMPS. BUILDINGS AND ROAD IMPS. BUILDINGS AND ROAD IMPS. 6s....., \$6,000.....1896-1900

me name. SEWER BONDS— 6s,, \$53,000. Part due yearly WATER WORKS BONDS— 6s,, \$15,000... Aug. 2, 1919 5s,, 20,000... Nov. 1, 1914 5s,, 125,000... Aug. 24, 1915 Total debt Aug. 15, 1897. \$493,000 Water debt (included)... 230,000 Spec. assess. bds. (incl.). 125,000 Tax valuation 1896....., 25,06,892 Assessment about 1, actual value. Tax rate (per \$1,000)......\$32:50 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 -68, ..., \$1,200.....1897 to 1600 (\$300 due yearly on Nov. 15.) Warter Works BONDS— 55, F&A. \$17,000..Aug. 1, '98'14 (\$1,000 due yearly.) INTEREST on the water bonds is payable at Am, Ex, Nat. Bank

Dirch Bonds-5s, M&N, \$16,220..... 1897-1899 GENERAL BONDS-4¹28, M&S, \$20,000...... 1903 (\$4,000 due yearly) to 1907 ROAD BONDS-5a & 6s, var., \$57,500....1897-1906 5s, M&S, 15,000......1897 4¹28, J&D, 21,000......1893 (\$7,000 due yearly) to 1900 4¹28, 25,000......1907 (\$5,000 due yearly) to 1911 Interest payable at Co. Treasury. Total debt Jan. 15, 1897..\$897,720 Asseesment bonds (incl.) 101,720

Tax valuation, real \$41,591,400 Tax valuation, person'l.13,243,770 Total valuation in 1890 was102,296 Total valuation 189654,835,170 Population '97 (estimated).130,000 *\$220,000 coupon; \$280,000 registered.	LOANS When Due. GENERAL IMPROVEMENT Net debt Nov. 15, '96
-\$220,000 coupon, \$280,000 registerou.	the second state of the se
MADISON. This township is in Richland County. LOANS When Due. Tax valuation 1896\$1,354,280 SolDibers' & SALLORS' HALL Total tax (per \$1,000) '97\$13'30 6s, \$38,000 Population in 1890 was11,675 Total debt Aug. 1,1897\$38,000 Population in 1880 was11,675	MEDINA COC. E. HOOVER, Auditor. County seat is Medina. LOANS When Due. Sinking fund
MADISON COUNTY. County seat is London. LOANS- When Due. Total debt Dec., 1896 \$204,767 COURT HOUSE AND JAIL- Cash on hand	55, F&A, 7,500
Ditch and road improvement bonds payable by special assessment.	MEIGS COUTNY. County seat is Pomeroy. DEFICIENCY BONDS-1917- Tax valuation 1896\$6,236,645 4 ¹ 28, J&D, \$35,000
MADISONVILLE.— {J. A. WARD, Mayor. BENNETT CARTER, Clerk. Madisonville is in Hamilton County. LOANS— When Due. ELECTRIC-LIGHT AND WATER. TOWN HALL BONDS—(Con.)	MERCER COUNTY F. L. Touvelle, Treas.
WORKS BONDS- 5s,, \$4,000	County seat is Celina. Interest payable at Co. Treasury. BRIDGE BONDS- Total debt Jan. 1, 1897\$187,500 6s, J&J. \$23,000 COUNTY FAIR BONDS- Net debt
STREET IMPROV. BONDS WATER-WORKS BONDS 6s. \$48,509Part due y'rly 5s. \$15,000	6s, J&J. \$11,000 Tax valuation, real5,925,000 DITCH BONDS- Tax valuation, person'12,456,000' 6s, J&J. Tax valuation, person'12,456,000' 75s, J&J. Total valuation, 18968,411,000 75s, J&J. Tax valuation, 18968,411,000 76s, J&J. Total valuation, 1896
MAHONING CO.—C. F. BRENNER, Auditor. County seat is Youngstown. LOANS— When Due. LOANS— When Due.	MIAMI COUNTYJ. T. BARTMESS, Auditor, County seat is Troy.
BRIDGE BONDS— INTIGAL F BONDS— 5s, M&S, \$47,500,1900 to 1909 5s, M&S, \$87,500,1901 to 1917 (\$5,000 annually.) 5s, M&S, \$87,500,1901 to 1917 5s,, \$30,000,Sept, 1898 mully thereafter.) 412s, M&S, 190,000,1898 to 1917 Int. payable at Youngstown, O. (\$5,000 to 1909, \$15,000 to 1915, \$20,000 to 1916, \$25,000 in '17.) Total debt Sept.15, '97 \$418,500 Tax valuation, real 17,498,870 Tax valuation, pers'l. \$0,0240	LOÂNS. When Due. Tax valuation, real\$14,953,490- COURT HOUSE, DITCH, ETC.— 5s,, \$6,0001900 Gs,, 209,0001900 Total valuation 1896. 21,307,554 Assessment is ½ actual value. 5s, & 6s,, 8,0001900 State tax (per \$1,000), \$2*84 5s,, 8,0001898 Interest payable at Treas. office. Total debt Aug. 15, 1897.\$241,500 Population in 1890 was39,754
Couvry & Roab Boxbs- 58, Sept., \$5,0500Sept., 1900 Boxbs- Boxbs- Sept., \$5,000Sept., 1890 Roab Boxbs- Sept., \$5,000Sept., 1899 Boxbs- Boxbs- Sept., \$5,000Sept., 1899 Boxbs- Boxbs- Sept., \$5,000Sept., 1906	MIAMISBURG
MANSFIELD	LOANS Amit. Outst'g. ELECTRIC LIGHT BONDS— 5s
GENERAL IMPROVENT BONDS 6a, Oct., \$6,730,Oct. 22, 1897 6a, Nov., \$18,000. Nov. 1,'97 to '02 Interest is payable at City Treas'y. GENERAL REVENUE BONDS Total debt Jan. 1, 1897. \$171,080 6a, Oct., \$4,000Oct. 22, 1897 Water debt Jan. 1, 1897. \$171,080 STREET IMPROVEMENT BONDS Tax valuation, real4,414,580 6a,, \$93,3501897 to 1902 Tax valuation, personal 2,199,600	58
WATER-WORKS BONDS- 5s, July, \$40,000July 1, '97-1904 5s, A&G, 19,0001897-1915 (\$1,000 due yearly on Oct. 23.) (\$1,000 due yearly on Oct. 23.) (\$1,000 due yearly on Oct. 23.)	MIDDLEPORT.—{JAMES H. RALSTON, Mayor. E. P. CARTWRIGHT, CLERK. LOANS— When Due. FUNDING BONDS— 45
MARIETTACARL BECKER, Clerk. Marietta is in Washington County.	Sewer Bonds - Assessment about ½ actual value. 6a, M&S, \$15,000.Sept. 15, '99'13 Tax rate (per \$1,000)\$30'40' 6s, M&S, '30,000.Sept. 15, '00'14 Population in 1890 was\$211
LOANS- When Due. CITT HALL IMPROVEMENT- 58, F&A, \$3,5001995.1004 (\$500 due yearly on Aug 1.) These are owned by sinking fund. VIILAGE OF HARMON- 68, J&J, \$7,000\$500 semi-an.	MIDDLETOWN.—Middletown is in Butler County. LOANS— When Due. Net debt Nov. 15, 1896 \$87,324 Sewer&Imp.5s,\$15,000.1896-1903 Water 5s, 78,500.1896-1916 Bonded debt Nov. 15, '96 \$99,500 Cash on hand
PAVING AND SEWERS- 4-38, M&S, 10,000 Sept., 1921 58, F&A, \$20,000Aug., 1912 Interest is parable in Marietta. 58, J&D, 20,000June, 1913 Bonded debt Aug.5, '97., \$338,899 58, F&A, 12,000June, 1898 Special assess b'03 (incl.) 68, 899 Special assess b'03 (incl.)	MONTGOMERY CO.—H. W. LEWIS, Auditor. County seat is Dayton. LOANS— BRIDGE BONDS— When Due. Total debt Nov. 15, '96. \$137,000 Tax valuation, real44,939,550
(\$1,000 due yearly.) 58,, \$15,0001906-1926 55, s. a., \$,0001906-1926 Stylect to call after 1907.) REFUNDING BONDS- 4 ³ 29.5, F&A, \$774,000Aug., 1912 STREET IMPROVEMENT BONDS- 4 ¹ 28.5, M&S, \$15,500Mar. & Sept. (\$500 due semi-annually.) (\$500 due semi-annually.)	5128,, \$70,000\$ept. 1, 1900 Tax valuation, personal.18,080,520 5a, 4,000 1898 BUILDING BOND8- Total valuation 189663,026,130 5a, M&S, \$17,000Sept. 1, 1899 State tax (per \$1,000) 1895\$2:75 Country Dericiencer- Sa, M&S, \$40,000Sept. 1, 1900 5a, M&S, \$40,000Sept. 1, 1900 Population in 1890 was100,852 Population in 1895 (est.)120,000
MARIONJAMES S. BEATTY, Clerk. This city is in Marion County.	55, M&N, \$1,000May 1, 1898 MORGAN COL. F. PARSONS, Auditor. County seat is McConnellsville.
Total debt Nov. 15, '96. \$296,443 Tax valuation 1896 4,388,119 Population in 1894 was 10,297 Real valuation 189412,000,000 NTEREST on the street improvement bonds is payable at the City Treasury.	LOANS- BRIDGE BONDS- Ge, \$5,000 Feb. 2, 1898 5s, 20,000 Keb. 2, 1898 Total valuation 18966,756,891 Assessment about 23 actual value. State tax (per \$1,000)
MARION COU. K. GUTHERY, Auditor. County seat is Marion. LOANS- DITCH BONDS- When Due. INVIEWARY BONDS- 58	MT. VERNON {L. G. HUNT, Mayor. P. B. CHASE, City Clerk. This city is in Knox County.
5s,, \$63,000	LOANS— When Jule. Deficiency Bonds— 68, J&J, \$5,0001898 to 1902 (\$1,000 due yearly.) GAS BONDS— 68, July, \$1,000\$1,000 due y'rly Total debt Nov. 15,'96\$324,320 Total debt Nov. 15,'96\$324,320 202 807
MASSILLON [TOBIAS SCHOTT, Mayor] C. HARING, City Clerk This city is in Stars County	PAVING BONDS- Tax Valuation 13501205.000 6s, Sept., \$22,0001898 to 1902 Assessment is abi. 2g actual value. Sewer Bonds- Total tax (per \$1,000)\$28500 6s, Oct., \$5,740\$1,080 duely'rly Population in 1890 was6027 6s, Oct., \$5,740\$1,080 duely'rly Population in 1890 was6,227

MASSILLON. _ { TOBIAS SCHOTT, Mayor] C. HARING, Oftw Clerk This city is in Stark County

October, 1897.

85

MUSKINGUM CO .- J. L. STARKEY, Auditor. County seat is Zanesville.

86

NELSONVILLE-Nelsonville is in Athens County.

NEWARK.-{C. D. BARRONS, Mayor. C. S. BRADY, City Clerk.

County seat of Licking County.

LOANS-	SEWER BONDS-
NAME AND PURPOSE. When Due.	5s, \$4,500 1897-1902
ENCAMPMENT BONDS-	58, 1,000 1899-1905
6s, \$5,000 1898-1902	58, 29,000 1900-1905
LIGHT BONDS-	REFUNDING BONDS-
58, \$39,000 1898-1932	5s, \$25,000Aug. 1, 1901
PAVING BONDS-	5s, 16,000Jan. 1, 1906
6s, \$6,000 1898-1900	REFUNDING SEWER BONDS-
58, 7,000 1897-1901	6s, Oct., \$8,000Oct. 1,1898
58, 61,000 1897-1902	58, 7,000 1897-1900
58, 6,000 1897-1904	58, 7,000 1898-1904
5s, 16,000 1897-1905	5s, Jan., 20,000Jan.16,1900

each.

INTEREST on all bonds is payable at the City Treasury, Newark, O.

TOTAL DEBT, Erc.—Total debt March 23, 1897, was \$258,859; sinking funds, etc., \$7.20; net debt, \$251,650. ASSESSED VALUATION in 1896, \$6,048,562; real valuation, 1896, \$10,000,000; total tax (per \$1,000) 1896, \$3000. In 1895 the assessed valuation was \$6,031,493; in 1885 it was \$5,182,818.

POPULATION.—The population in 1890 was 14,270; in 1880 it was 9,600; in 1870 it was 6,698.

NEW PHILADELPHIA.-{D. KORNS, Mayor. I.A. CORRELL, Clerk This city is in Tuscarawas County

INTEREST on cemetery and sewer bonds is payable at New Phila-delphia, Ohio; on improvement bonds of 1897-1903, at Cleveland, Ohio; on remaining bonds at New York.

NILES.—{LEONARD HOLLOWAY, Mayor. JOHN L. MCDERMOTT, City Clerk. This city is in Trumbull County. Bonded dbt. Nov. 15,'96. \$13,000 | Total tax rate (per Water debt (additional)... 70,000 | Population in 1890 Total debt Aug. 1, 1897......98,000 | Population 1897 (h

Total tax rate (per (\$1,000).\$31.00 Population in 1890 was....4,289 Population 1897 (local est.)..7,500

NORWOOD.-W. E. WICHGAR, Clerk. This village is in Hamilton County.

 This village is in Hamilton County.
 LOANS When Due.

 LDCANS When Due.
 SIDEWALK BONDS

 5s, semi an., \$29,000...1898-1926
 \$5, ..., \$468,337.... Part yearly

 5s, semi an., \$29,000...1898-1926
 \$5, ..., \$3,000.....1897-1925

 Yange Strange Stra

OBERLIN.--{A. G. COMINGS, Mayor. A. M. LOVELAND, City Clerk.

This village is in Lorain County.

LOANS — When Due. DISTRICT SEWER BONDS, 1893 — 65, ann., \$9,000....1898-1899 (Part due yearly on July 1.) PAYING BONDS, 1895 — 65, semi-an., \$3,000...Oct. 5, 1902 SEWERAGE & DRAINAGE, 1892 — 43s, semi-an., \$12,000.June 3, '12 Subject to call June 13, '12 Subject to call June 13, 1897. WATER WORKS, 1886-'93'95 — 55, ..., \$56,000 Aug. 1, 1916

OTTAWA.-This township is in Putnam County.

OTTAWA COUNTY-E. A. Powers, Auditor. The county seat is Port Clinton.

LOANS— When Due. COURT HOUSE BONDS— 5s, M&S, \$100,000...1898 to 1917 . (\$5,000 annually, on Sept. 1.) Total debt Sept. 1, 1897...\$32,000

 When Due.
 Assessed val'tion 1897.\$7,255,085

 March 2000
 Assessment ¹3 actual value.

 898 to 1917
 Population 1890......21,974

 Yes and the set of the

PAULDING CO .- W. H. CULLEN, Auditor.

County seat is Paulding. LOANS. When Due. BRIDGE AND JAIL BONDS— 58, Feb., \$19,000.....Feb. 1, 1907

5s, Feb., \$29,000.....Feb. 1, 1900 5s, 15,300..... Total debt Nov. 15, 1896. \$138,900 Tax valuation, real......3,611,700

PICKAWAY CO .- T. J. MORRIS, Auditor.

County seat is Circleville.

LOANO Inten Due.	
BRIDGE BONDS-	6s.
6s, M&S, \$10,000Sept. 1, 1898	To
6s, M&S, 22,710Sept. 1, 1900	Ta
COUNTY FUND BONDS-	Ta
6s, Sept., \$4,920 Mch. 1, 1899	To
COURT HOUSE BONDS-	IAs
6s, M&S, \$138,390 Sept. 1, 1907	To
JAIL BONDS-	Po
6s, M&S, \$23,460Sept. 1, 1907	Po
, , , , , , , , , , , , , , , , , , ,	Po
INTEDECT is manable of Treese	Sec. al

PIKE COUNTY .-- J. T. ADAMS, Auditor.

LOANS — When Due. Turnpike 6s, \$87,600 ... 1897-1903 Total valuation, personal\$1,400,000 Total valuation 1896... 4,073,790 Total debt Nov. 15, 1896 \$87,600 Net debt Nov. 15, 1896... 26,385 Tax rate (per \$1,000)......\$24.00 Net debt Nov. 15, 1896... 61,212 Population in 1896 was.... 17,482 Tax valuation, real.....2,673,790 Population in 1896 about.. 18,000 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.--{JAMES WARD KEYT, Mayor. SETH MCCULLOCH, City Clerk.

 PTQUA. — { SETH McCULLOCH, City Clerk.

 This city is in Miami County.

 LOANS — Wnen Due.

 image: State of the state of the

PLAIN CITY .-- {E. M. FIEBIGER. Mayor. 0. K. HOWLAND, Clerk.

Plain City is in Madison County.
 Total debt Aug. 6, 1897....\$38,500
 Total tax (per \$1,000) '97...\$32'00

 Tax valuation 1897.....430,000
 Population in 1890 was....1,245

 Assessment about ¹2 actual value.
 Population in 1897 (est.)....1,800

PLEASANT.-This township is in Putnam County.

POMEROY.—ABE A. MASSUR, Clerk.

Pomerov is in Meigs County.

LOANS-	When Due.	REFUNDING
REFUNDING BONI	OS-	5s, M&S, \$4,00
4428. M&S. \$7.000.		Total debt No
6s, M&S, 7,000	Sept. 1, 1898	Tax valuation
6s. M&S. 24,000	Sept. 1, 1903	Assessment ab
6s, M&S, 8,000	Sept. 1, 1904	Total tax (per
6s, M&S, 8,000	Sept. 1, 1908	Population in
6s, M&S, 93,000	Sept. 1, 1914	Population in
6s, M&S, 6,000	Sept. 1, 1915	Population in
INTEREST ON		

BONDS-(COn.) 00.....Sept. 1, 1907 vy. 15, 1896.\$163,000 11996....1,115,273 bout ¹₂ actual value. r\$1,000)....\$31'40 1890 was....\$31'40 1890 was....\$5,600 1895 (est)....5,600 INTEREST on the 5 per cent bonds and on the 6 per cent bonds due in 1896, 1897 and 1898, is payable at Pomeroy; on all others at the Third National Bank, New York.

PORT CLINTON.-{S. H. MIZENER, Mayor.

Port Clinton 18 in Ottawa County	Date Black 20 Marks - making works !!
	Tax valuation 1896 \$463,894
PAVING AND SEWER BONDS-	Real valuation (est.)1,400,000
6s,, \$21,000	
58, A&O, 2,400	Population in 1890 was2,049
WATER-WORKS, ETC-	Population in 1880 was1,600
58,, \$66,9201914	Population in 1894 (est.)3,000
Total debt Nov. 15, '96 \$87,920	

PORTSMOUTH.-J. C. ADANS, Clerk.

Portsmouth is the county seat of Scioto County.

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PIKE BONDS— s, M&S, \$17,090.....Sept. 1, 1900 otal debt Sept. 15, '97 \$216,570 ax valuation, real....11,853,540 otal valuation, personal.4,393,344 otal valuation, 1896.16,246,884 issessment about ²3 actual value. otal tax rate (per \$1,000). \$864 opulation in 1890 was....26,959 opulation in 1890 was....27,415 opulation in 1897 (est.)...27,000 w¹2 Office. INTEREST is payable at Treasurer's Office.

County seat is Waverly.

October, 1897,	0HIO-CITIES	AND	TOWNS,	87
Sinking fund	Total tax (per \$1,000)\$10.04 Population in 1890 was30,188 Population in 1880 was23,713	20,000.	Der all ware said in	ulation was 18,471; in 1880 it was ne estimated population in 1895 was
RAVENNA	COLE, Mayor. OSf, Clerk.	Aud	litor. eat is Fremont.	VTY.—John Fangboner,
Ravenna is situated in Portage (LOANS- When Due, PARK IMPROVEMENT BONDS- 6s, J&D, \$100,000	Water debt (included) \$72,000 City has no floating debt. Sinking fund	COURT H 5s, J&J, \$1 (Semi-a DEFICIEN	OUSE BONDS- .7,000	Interest paid by County Treasurer. Total debt Feb. 6, 1897. \$67,200 Tax valuation, real10,000,000 Tax valuation, personal 5,000,000 Total valuation 189715,000,000
WATER WORKS EXTENS. BONDS- 6s, J&D, \$3,0001898 (\$1.000 due yearly) to 1900 WATER WORKS CONSTRUC. B'DS- 5s, M&S, \$64,000Mar. 15, 1898	Tax valuation, real1,063,990 Tax valuation, personal. 852,424 Total valuation 18961,916,414 Assessment is ² 3 actual value. Total tax (per \$1,000)\$26-90	6s, J&J, \$ (Semi-a 6s, \$	5,000	Assess. about 35% of actual value. Total tax rate (per \$1,000)\$929 Population in 1890 was30,617 Population in 1897 (est.)35,000
bonds is payable at the Chemical	ement and water-works construction National Bank, New York; on the	(Semi-a	2,0001898 nnually until 1900.)	COMPANY AND
CONT AND AND LOCAL T	e Second National Bank of Ravenna.	County se	eat is Portsmouth.	-Jos. T. TRACY, Auditor.
ROAD BONDS- 5s, A&O, \$100,0001903 1918	Tax valuation 1896\$471,270 Total tax (per \$1,000)\$26.10	5s, J&J, \$2 (\$6,000 due 5s, J&J, \$2 (\$6,500 due Bonded del Floating de	4,000Jan. 1, 1899 yearly) to Jan. 1, 1902 6,000July 1, 1899 yearly) to July 1, 1902 bt Jan. 1, '97\$50,000 bt	Tax valuation 1896 10,140,531 Assessment about 23 actual value. Tax rate (per \$1,000) 1896\$11'30
ROAD IMPROVEMENTS-	n Putnam County. Tax valuation 1896\$663,665 Total tax (per \$1,000)\$27'04 Population in 1890 was1,566 Population in 1890 was1,484	SENE	MARKER	SCHLOSSER, County Aud'r.
RIVERSIDE.—See the	and the second s	Interest pa	When Due. 10ND8- n., \$28,0001897-1902 yable at county treas'y. t Jan. 15.'97 \$34,725	Total valuation 189620,171,250 Assessment is ¹ 2 actual value. State tax (per \$1,000) \$2'84
ROSS COUNTYH	ARRY S. ADAMS, Auditor. Total debt Sept. 15, '97. \$84,000	Sinking fun Net debt Ja	d assets	Population in 1890 was 40,869 Population in 1897 (estim.).45,000
County Bonds- 6s,, \$11,000	Tax valuation 189618,100,000 Population in 1890 was39,454 Population in 1880 was40,307 Population 1894 (estim't'd).40,000	This city	YJNO. W. Kr is in Shelby County. When Duc.	TIPL LINE OF STRATE
SALEM{J. D. FOUNTA F. W. ALLISO	-ALANDARAW	a start and a series	and the second second	Total debt (last returns) \$192,500 Tax valuation 18952,192,300 Tax rate per \$1,000\$29'10 Population in 1890 was4,850
This city is in Columbiana Count LOANS- When Due. BAUROAD AID-	y. LOANS- STREET BONDS - (Con.) STREET BONDS - (Con.) Mar 16, 1900	LOANS BRIDGE B	When Due.	WATER BONDS-
6s, M&S. \$125,000 Subject to call after Sept. 1, 1896. SEWER BONDS- 6s,, \$3,000 6s,, \$3,000 Several September 1, 1898 September 2,	1 fig. 84 500 1898 to 1907	CEMETER	0,0001898 to 1902 r and PARK BONDS- ,0001904 to 1918 ,0001915 to 1917 ETS, GRADING, ETC	 5s, M&S, \$190,0001897-1905 (\$10,000 M&S of each year.) 5s, M&S, \$202,0001906 to '17 (Part M&S of each year.) 5s. \$3,000 1919
(\$428.70 annually.) 68,, \$15,2001898-1907 (\$1,520 yearly.) 68,, \$2,597 501898-1902 (\$519.50 yearly.)	(\$500 annually.) School BoxDs- 6s, M&S, \$8,000. 1898 to 1900 (\$2,000 due yearly.) 5s, J&D, \$5,700.June 15,'01 to '20	(Payable by 68, \$1 MARKET I 4 ¹ 28, M&S, 5	special assessment.) 22,4811896 to 1904 fouse & Cirr B'LD'6— \$225,000Sept. 1, 1907	58,
SIDEWALK BONDS- 68,, \$1,000	Total debt Jan. 15, '97 \$165,250 Tax valuation 18962,500,000 Assessment about 1 ₈ actual value. Total tax (per \$1,000)\$28:00 Population in 1890 was5,780	SANITARY 5 ¹ 28, \$6 SEWER B0 68, M&S, \$2	3,000 1897 to 1900	Tax valuation 189617,068,166 Assessment about ¹ ₂ actual value. Total tax (per \$1,000)\$22:30 Population in 1895 (est.)37,000 Population in 1890 was31,895
STREET BONDS- 6a, Aug., \$8,000Aug. 14, 1898 (\$4,000 due y'rly) to Aug. 14, 1899 6s, Nov., \$500Part yearly INTEDECT on the subman flort	Population in 1880 was	STREET IN 58, M&S, \$4	(P'MT (City's share)— 0,0001898 to 1905 3,131	Population in 1880 was20,730 field and New York.
York City; on others at Salem, Om	0.			HOOL DISTRICT
SANDUSKY{CHRL A. W. Sandusky is situated in Erie Cou LOANS	nty on Sandusky Bay. _LOANS- When Due.	LOANS		FLOATING DERT- 5s, A&O, \$10,000.Apr. 9, 1900 5s. A&O, 10,000.Apr. 9, 1901 Interest payable at New York. Bonded dot. Sept. 1,'97. \$131,000
BUILLING BONDS- 58, M&N, \$2,000Nov. 1, 1897 58, M&N, 2,500Nov. 1, 1898 DOCK IMPROVEM'T BONDS- 58, F&A. \$28,000Aug. 1, 1898 (\$2,000 due yearly) to Aug. 1, 1911 58, F&A. \$45,000Aug. 1, 1912	STREET OPENING BONDS- 5s, A&O, \$3,000 Oct 15, 1897 (\$1,500 due y'rly) to Oct. 15, 1898 STREET PAVING BONDS- 5s,, \$181,000	68, J&J, 68, F&A, 58, A&O, 58, A&O, 58, A&O, 58, A&O, 58, J&D,	S AND SITE8- \$1,000.Nov, 23, 1897 10,000.July 21,1898 10,000.Aug. 15,1899 7,000.Apr. 22, 1902 8,000.Apr. 22, 1903 8,000.Apr. 22, 1904 11,000.June 8, 1905	Tot. debt Sept. 1, '97. 166,000 Tax valuation 189617,407,381 Assessment about 23 actual value.
GENERAL REFUNDING BONDS- 5s	58, A&O, \$80,000 Apr. 15, 1898 (\$10,000 due y'rly) to Apr. 15, 1905 59, A&O, \$16,000 Apr. 2, 1898 (\$4,000 due y'rly) to Apr. 2, 1901 58,, \$4,000 May 1, 1902 58,, \$4,000 May 1, 1902	 58, J&D, 58, J&D, 58, M&S, 58, M&S, 58, M&S, 	11,000.June 8,1906 11,000.June 8,1907 11,000.Mar. 1,1908 11,000.Mar. 1,1909 12,000.Mar. 1,1910	School tax (per \$1,000) '97\$5'50 Population 1897 (est.)35,000
5s,, \$4,000	5s,, 24,000, 1898-1905 5s,, 10,000 May 1, 1906 4 ¹ 9s,, 55,000 July 15, 1898 (\$5,000 due y'rly) to July 15, 1908		K COUNTY	-Jos. Mandon, Treasurer.
(\$3,000 due yearly) to May 1, 1904	REFUNDING WATER BONDS- 5s,, \$14,000	LOANS COURT-HO		58, F&A, \$15,000Aug. 1, 1900 58, F&A, 20,000Aug. 1, 1901 58
INTEREST on the water bonds the \$21,000 of sewer bonds, due fr on all other bonds by the City T	is payable in Néw York City: on om 1898 to 1904, in Boston, Mass.; reasurer.	INFIRMAR 58 \$28	Y BLD. BONDS- 3,0001897 to 1903 G BONDS-	Interest is payable at Canton.

TOTAL DEBT, SINKING FUNDS, ETC. — The subjoined statement shows Sandusky's total municipal debt, the sinking fund held by the olty against the same, and the water debt. on the dates mentioned.

Mar. 15, '97. N Total bonded debt	ov. 15,'96.	Oct. 10,'95.	Jan. 1,'94.	
Sinking funds 24,239	49,712		and the second	
Not dabt 0005 701			min 200	1

Water debt/includ'd above)\$211,000 \$206,000 \$219,000 \$207,000 ASSESSED VALUATION.—The eity's assessed valuation (about 40 per cent of the cash value) and tax rate have been as follows.

Years-	Real Est.	Personal.	Total.	Tax rate,	11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
1896	\$1,646,580	\$2,271,300		\$30.20	Net debt Nov. 15, 1896195.500 Population in 1895 (est.)15,000
1895	and the second se	And the second second			A CONTRACT OF A
		********	6.903,070	31-50	
1894	a described		6.990.020	31.10	TIFFIN, J. B. EHRENFRIED, Clerk.
1893	4,603,060	2,420,000	7,023,060	28.00	
1890	3,926,000	2 464,000		27.60	This city is in Seneca County.
1007	0,020,000	2 202,000			LOANS- When Due. LOANS- When Due.
1887			5,866,940	30.00	EXTENDING INDEBTED VESS- STREET AND SUNDRY IMP. BDS
1883	In an an and a set		5,293,469	33.60	6s,, \$144,800 1896 to 1906 6s,, \$15,000 1897 to 1896
The Aver and a fee					08,, 0144, 500 1896 10 1906 1 08,, 010, 100 10 1000 10 1010
The tax rate for	1896 Includes	s State tax.	\$2.84; county ta	X, 85'90;	FUNDING BONDS- 6s,, 254,4001896 to 1910
city tax proper, \$1	4'46; average	school tax.	\$7.00: total \$30	P20.	6s, S-A, \$36,000,Sept. 1, 1907
	and a second sec	Somoon many	di coi couri dec		and and the decomposition of the second seco

STEUBENVILLE,-This city is in Jefferson County.

00	\$17.12 Jells \$11	
	LOANS— When Due- SEWER BONDS— 68,, \$47,3151896-1910 Total debt Nov. 15, '96 \$743,015 Sinking fund assets 52,670 Net debt Nov. 15, 1896 690,345 Tax valuation 18963,974,490 Total tax (per \$1,000)\$35786 Population in 1890 was10,801 arked thus *) and sewer bonds are	LOANS— When Due. Total debt Jan. 1, 1897. \$182,500 5s, M&S. \$10,0001923-1924 Floating debt
Clerk Board of Educatio Located in Seneca County. LOANS- When Due. DEBT EXTENSION BONDS- 6s, M&S, \$7,000Sept. 1, 1904 SCHOOL BONDS- 6s, M&S, \$30,000Sept. 1, 1898 (\$5,000 due y'rly) to Sept. 1, 1903	Bondeå debt Aug. 1,'97. \$41,000 Int. is paid at Tiffin, O. Assessed valuat'n 1896.4,100,000 Assessment about ¹ 2 actual value. School tax (per \$1,000)\$7'00	UPPER SANDUSKY.—{BOBERTCAREY, Mayor. Upper Sandusky is in Wyandot County. LOANS— When Due. REFUNDING BONDS— 68, A&O, \$10,000Apr. 1, 1899 68, A&O, 15,000Apr. 1, 1899 68, A&O, 10,000Apr. 1, 1991 68, A&O, 8, 000Apr. 1, 1991 70tal valuation 18961, 296,340 Assessment about 2-5 actual value. Total tax (per \$1,000)\$2000
6s, M&S, \$4,000Sept. 1, 1898 (\$1,000 due y'1y) to Sept. 1, 1901 TOLEDO.— {GUY G. MA Toledo is situated in Lucas Count LOANS— When Due. BRIDGE BONDS— 5s, J&J, \$19,000.Jan. 2, 1911 Subject to call after Jan. 2, 1901 5s, A&O, \$250,000.Oct. 1, 1913	y. LOANS – When Due. NATURAL GAS—	6s, A&O, 6,000Apr. 1, 1903 Population in 1890 was3,572 6s, A&O, 8,000Apr. 1, 1904 Population in 1897 (est.)3,600 6s, A&O, 7,000Apr. 1, 1904 Population in 1897 (est.)3,600 1NTEREST is payable at the Ninth National Bank, New York. VAN WERT
Subject to call at any time. 442s, M&N, \$21,000. May 1, 1908 442s, J&D, 10,000. June30,1908 442s, J&D, 10,000. June30,1908 442s, J&D, 43,000. Dec. 1, 1913 444s, J&D, 43,000. Feb. 1, 1925 FIRE DEPARTMENT— 442s, J&J, \$30,000. July 1, 1912 442s, M&S, 30,000. Sept. 1, 1912 442s, M&S, 30,000. Oct. 1, 1899 GENERAL FUND BONDS— -6s, A&O, \$30,000. Oct. 1, 1899 GENERAL FUND DEFICIENCY 442s, A&O, \$40,000. Oct. 10, 1903 GENERAL FUND REFUNDING— 5s, A&O, \$92,000. Oct. 1, 1901 -5s, A&O, 100,000. Apr. 1, 1901	 4-25, A&O, \$100,000.00.1, 1, 1839 4+28, A&O, 100,000.000.1, 1, 1904 4+28, A&O, 150,000.000.1, 1, 1904 4+28, A&O, 150,000.001.1, 1919 4+28, A&O, 150,000.001.1, 1919 4+28, A&O, 75,000.002.1, 1919 4+28, A&O, 75,000.002.1, 1919 4+28, A&O, 5300,000.002.2, 1903 PARK BONDS- 4+28, A&O, \$300,000.01 'ly 1,'22 '44 48, J&J, 400,000.July 1, 1942 SANITARY BONDS- 4+28, A&O, \$10,000.Apr. 8, 1900 4+28, A&S, \$10,000.Apr. 8, 1900 4+28, A&S, \$10,000.Apr. 4, 1901 REFUNDING BONDS- 4+28, \$50,000 SCHOOL BONDS- 48, \$90,000Mar. 8, 1929 	(\$2,000 due yearly) to June, 1903 CURBING BONDS, SPCL. IMP.— 5s, A&O, \$2,170Oct.10,'97'03 J&J, 420July 1, '98'04 MATER BONDS— 5s, A&O, \$2,170Oct.10,'97'03 Subject to call after Apr. 1, 1911 Subject to call after Apr. 1, 1941 5s, A&O, \$70,000Apr. 1, 1941 5s, A&O, \$50,000Apr. 1, 1941 5s, A&O, \$70,000Apr. 1, 1941 5s, A&O, \$50,000Apr. 1, 1941 5s, J&D, \$5,000Apr. 1, 1941 5s, J&D, \$5,000Apr. 1, 1941 Subject to call after Apr. 1, 1941 5s, J&D, \$5,000Apr. 1, 1941 Subject to call after Apr. 1, 1941 5s, J&D, \$5,000Apr. 1, 1942 Total tax (per \$1,0003570 Paving Bonns, SpcL. IMP.— 6s, M&S, \$12,000 Sept.25, '98'02 5s, J&D, 15,000 June 20, '98'03 Population in 1890 was5512 5s, J&D, 15,000 June 20, '98'03 Population in 1896 (est)7,000 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
 5s. A&O, 110,000. Sept. 1, 1913 Subject to call at any time. 429s. J&D, \$30,000. Dec. 1, 1899 442s. J&D, 100,000. Dec. 1, 1900 442s. J&J, 110,000. July 1, 1912 442s. J&J, 110,000. July 1, 1912 442s. J&C, 190,000. Apr.30,1906 4s. J&D, 57,000. Dec. 1, 1906 4s. J&J, 190,000. July 1, 1917 4s. J&J, 190,000. July 1, 1917 4s. J&J, 190,000. July 1, 1919 IMPROVEMENT DEFICIENCY- 429s. A&O, \$40,000. Apr.20,1914 MENORIAL HALL- 5s. A&O, \$40,000. Apr. 1, 1905 MAPRET PATPOL AND DEPEDRIME 	STREET INTERSECTION— 5s, M&N,\$100,000 May 1, 1911 5s, M&N, 91,850.Nov. 2, 1911 5s, J&J, 93,000.Jan.20,1912 5s, M&N, 75,000.Nov. 1, 1913 4'28, M&S, 30,422.Sept.4, 1910 4'28, M&S, 25,000.Sept.1, 1912 4'28, J&J, 20,000.Jan.15, 1913 4'28, M&S, 50,000.Mar. 1, 1914 4'28, M&N, 0,000.May 1, 1915 TOLEDO & WOODVILLE RY.— 73'108, M&N,\$432,000.May 4, 1900 WATER WORKS EXTENSION— 5s,\$120,000Jan.1, 1898 (\$30,000 due yearly)to Jan.1,1901 WATER WORKS REFUNDING— 6s. A&O \$30,000.May 1, 1895	of the Village Treasurer. WAPAKONETA.—This village is in Auglaize County. LOANS— When Due. BUILDING BONDS— 6s, \$4,5001897.1901 ELECTRIC-LIGHT BONDS— 6s, \$19,0001897.1906 5s. semi-an., \$20,000 Mar. 1, 1910 (\$2,000 due semi-an. to Sep.1, 1900 (\$2,000 due semi-an., to Sep.1, 1904 Tax valuation 1896, \$13,826 5s. semi-an., \$4,000Mar. 1, 1904 (\$2,000 due semi-an.) to Sep.1, 1904 Tax valuation 1896, 133,826 Tax valuation 1896 3440 (\$1,000 due semi-an.) to Sep.1, 1905 Total tax (per \$1,000) 3440 Population in 1890 was 3616
INTEREST.—All bonds and sen bleat the Importers' & Traders' Nat Ing the general fund refunding issu December 1, 1899, and the Memori the office of the Trustees of the Sini BONDED DEBT, ETC.—The to •010,272. The subjoined statemen sinking fund held by the city again	448, M&S, 500,000. Sept. 20, '14 ni-annual interest coupons are paya- ional Bank, New York Cityexcept- e dated December 1, 1884, and due al Hall bonds, which are payable at cing Fund, Toledo, O. 'tal debt on Nov. 15, 1896, was \$6, t shows the total bonded debt, the est the same, the water debt and the rst of February, 1896, on the first of iept., 1893.	WARREN CO.—I. N. WALKER, Auditor. County seat is Lebanon. LOANS- When Due. COUNTY BUILDING REPARE B'DS- 58,, \$7,000
Net debt	32,184 \$5,320,272 20,000 \$1,000,000 \$1,000,000 \$1,115,772 \$127,356 ty bonds. \$1,001,000 \$1,000,000 owns its water works, the original he city's assessed valuation and tax Personal. Total. Tax Rate. 767,430 46,164,030 29:00 (681,000) 45,455,240 28:60 in 1895 was \$133,875,600. The tax kes State tax, \$275; county tax.	$ \begin{array}{llllllllllllllllllllllllllllllllllll$
50,137; in 1870 it was 31,584. In local figures was 122,300. TORONTO.— {H. H. SM M. B. ED LOANS— When Due. WATER WORKS— 5s, J&D, \$75,0001900 to 1930 (Part due every 10 yrs.) BLDG., STREET AND SEWER BONDS— 6s,, \$11,813	pulation was \$1,434; in 1880 it was 1896 the population according to (IITH, Mayor. WARDS, JR., City Clerk. y. Net debt Aug. 1, 1896 \$83,800 Tax valuation, real 600,000 (Tax valuation, personal. 125,000 Total valuation 1896 725,000 Assessment is ½ actual value. Total tax (per \$1,000)\$28:80 Population in 1890 was	The sinking fund receives over \$3,500 yearly from the tax levy. WAYNE CO.—HENRY MARSHALL, Co. Auditor. County seat is Wooster. LOANS— When Due. COUNTY DITCH BONDS— Total valuation 189620,784,533 68, var., \$37,2001397.to 1903 Total debt Nov. 15, 1896 (\$37,200 Total debt Nov. 15, 1896 (\$37,200 Total debt Nov. 15, 1896 (\$37,200 Population in 1890 was39,005 Tax valuation, real\$13,455,470 WELLSTON.—L. H. BINGHAM, Clerk. This city is in Jackson County. LOANS— When Due. Tax valuation 1896
TROY	Population in 1896 (est.) 3,500 bonds is payable at New York. apt from taxation. Y, Mayor. I, City Clerk. County.	Elec. Light 5s, \$19,000.1898-1916 Total tax (per \$1,000)

STATE AND CITY SUPPLEMENT.

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Vol. LXV

October, 1897.

OHIO-CITIES AND TOWNS,

 LOANS When Due.

 STREET IMPROVEMENT 5, J&J, \$5,000.....Jan. 15, 1920

 6s, var., \$16,200....1898 to 1914
 Total debt Jan. 15, 1897, \$128,200

 WATER-WORKS RONDS Gas/M&S, \$21,000....1897 to 1902

 (Part payable yearly.
 Water debt (included).... 56,000

 WATER-WORKS REFUNDING Total tax rate (per \$1,000).\$27.40

 5s, M&S, \$30,000....Mar. 15, 1902
 Total tax rate (per \$1,000).\$27.40

INTEREST on the bonds is payable at the office of the City Treas.

WILLIAMS CO .- D. DEEMER, Treasurer.

County seat is Bryan.

WILLOUGHBY .- {J. S. ELLEN, Mayo

Willoughby is in Lake County.

OPTIONAL.-The water bonds, due from 1897 to 1922, are subject to call at the option of the village after September 1, 1902, on ninety days' notice.

INTEREST on the water bonds, due from 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 School-House Boxps-6s, M&S, \$14,000 Sept., '96, Mar., '97 ELECTRIC LIGHT BOXDS-5s, M&S, \$26,000.....1903-1907 Town Hall BoxDs-5s, Var., \$20,000......1912

County seat of Wayne County. As we were going to press Oct. 1, 1897, the city was offering for sale \$8,000 of 5 per cent bonds.

wanti ma and una anartish tar ante	401000
LOANS- When Due.	L
CITY HALL BONDS-	SPE
5128, Mar., \$20,000. Mar. 16, 1913	58
Subject to call after Mar. 16, 1903	58
5s, Feb., 40,000. Feb. 14, 1912	58,
Subject to call after Feb. 14, 1902	58
REFUNDING BONDS- 5s,, \$19,000Oct., 1908	58,
5s,, \$19,000Oct., 1908	58,
58,, 10,000July, 1909	58
58,, 14,000	Inter
REDEMPTION & REFUNDING-	Bond
5s, Oct., \$12,500Oct. 9, 1897-99	Asses
58,, 5,000Oct., 1909	Float
SPECIAL ASSESSMENT BONDS-	Total
68,, \$4,500Sept., 1897-1901	Cash
6s,, 8,747Sept., 1898	Netde
6s,, 2,500Mar., 1897-1899	Tax v
6s,, 18,450Sept., 1897-1903	Tax v
68,, 2,490June, 1897-1904	Total
58,, 23,000Oct., 1905	Asses
5s,, 5,000Apr., 1897-1902	Total
5s,, 2,870Sept., 1897-1901	Popul
58,, 1,400June, 1899	Popu
5s,, 8,000Sept., 1897-1902	10000

XENIA.- {C. W. LINKHART, Mayor. C. F. LOGAN, Clerk. This city is in Greene County.

This city is in Greene County. LOANS- When Due. FRESHET BONDS--1587-1892. 4138,...,\$10,000...July 1, 1907 GENERAL FUSI.--6s,...,\$2,807. REFUNDING BONDS--1892-94. 412s, J& \$89,200....1902-1912 Subject to call 1902 5s,...,\$6,000. STREET IMPROVEMENT--5s,...,\$5,750. TOWN HALL AND FIRE DEPT.--73s,...,\$2,500.

LOANS- When Due. FUNDING & REFUNDING BONDS-4'54, J&J, \$26,500...July 1, 1917 (Subject to call after July 1, 1907) Bondeddebt 8ept, 17,'97, \$142,757 Total valuation 1896...\$3,667,007 Interest payable in Xenia. Assessment is 5 actual value. Total tax (per \$1,000)....\$26:50 Population in 1890 was....7,301 Population in 1896 (est.)..10,000

YOUNGSTOWN.- {E. H. MOORE, Mayor. F. C. BROWN, City Clerk.

Youngstown is in Mahoning County.

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 the City Treasurer.

LOANS When Due. Total valuation 1896. \$13,632,950 Total debt \$698,132 Assessm't about 40 p.c. actual val. Sinking fund. 40,404 Total tax (per \$1,000). \$28:90 Net debt Jan. 1, 1897. 657,728 Population in 1890 was.....33,220 Tax valuation, peason'l 3,757,270 9.875,680 Population in 1897 (est.)...44,000

ZANESVILLE.—G. W. KENNEDY, City Clerk. This city is the capital of Muskingum County.

 This city is the capital of Muskingum County.
 UOANS When Due

 CEMETERY BONDS When Due
 WATER WORKS BONDS--(Con.)

 5s, semi-an., \$10,000 July 1, 1903
 H285, J43, \$60,000...July 1, 1907
 H285, A&O, 70,000...Oet. 1, 1909

 412s, M&S, \$10,000...Mar, 1, 1900
 NATURAL GAS, ETC.(refunding).
 H285, J45, 50,000...July 1, 1915

 REFUNDING BONDS May, 1, 1905
 H285, J45, 4000...July 1, 1905

 42s, M&O, \$204,000...Mar, 1, 1910
 STREET PAVING BONDS 142s, J45, 4000...July 1, 1905

 6s, M&S, \$70,000...Sept.1, 1897
 Total debt Feb. 15, 1897. 710,000
 Street Paving BONDS

 6s,, \$28,010....1898 to '02
 Tax valuation 1896....., 927.90
 Yays, J45, 1000.....\$27.90

 WATER WARK BONDS Total tax (per\$1,000).....\$27.90
 Population in 1890 was....18,113

 412s, A&O, 30,000....July 1, 1913
 Population 1890 was....18,15.00
 In 1890 was....18,15.00

INTEREST is payable at Nassau Bank, New York City, or at Treasurer's office.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all minor civil div z sions in the State of Ohio which have reported an indebtedness of over \$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.	r caon o	aso mo j	populatio	n nom me census
	(Traday)	Televent	Mada	Popula-
Place-	Total Debt.	Interest Rate.	Matur-	Assessed tion in Valuation, 1890.
Athens, Athens Co		5 & 6	'21-'25	\$1,075,290 2,260
Ada S. D., Harden Co	60,010	5 & 6 5 & 7	ily. '21-'25 '97-'12	
Ada, Harden Co	36,700 90,000	6 5 & 6	'97-'99 Yearly.	423,680 2,079
Akron, S. D., Summit Co Ashland, Ashland Co	52,550	5 & 6	102-20 '02-20 '04-13 '98-19 '06-08 '97-13 '97-20 '07-25	1,182,260 3,556
Barberton, Summit Co	52,550 25,300 67,800 42,000	6	'04-'13	1,065,260
Bellevue, Huron Co	67,800	5 & 6	206-209	646,796 3,052
Berea, Cuyahoga Co Bridgeport, Belmont Co	58,090	5	'97-'13	550,030 2,533 1,212,143 3,369
Bridgeport, Belmont Co Bryan, Williams Co Cambridge S.D., Guern.Co. Canal Dover S. D., Tusca-	47,000 37,000	5 & 6	'97-'20	1,212,143 $3,369931,370 3,068$
Cambridge S.D., Guern.Co.	37,000	5	'97-'35	
rawas (o	52,000	5 & 6	Yearly.	148,040
rawas (o Canal Dover, Tuscar Co Canton S. D., Stark Co I	69,500	5 & 6	Yearly.	1 10,010
Canton S. D., Stark Co1	77,000	5	'97-'15	
		6 6	'97-'18 1897	493,980 1,605
Carrolton, Carroll Co	31,000	5 & 6	'03-'23	$7,919,060\ 17,566\ 424,310\ 1,228$
Carroll County Carrolton, Carroll Co Cin'nati S. D. Ham. Co4	57,400	4 & 5	'96-'36	
Clark County Cleve. 8. D. Cuyahoga Co.9	25,800	6	'97-'01 '97-'12	31 691,600 52,277
	38,000	4 & 6	103-115	462,850 1,112
Commonana Co	40,000	5	1904	23,358,530 59,029
Conneaut, S.D., Asht'a Co.	41,000	5	'93-'18	000 000 1000
Crane, Wyandot Co Dayt'nS.D., M'ntg'm'ry Co.6	50,000	6 5	'98-'06 1916	906,920 4,903
Denance S. D., Der. Co	21,500	5 & 6	'96-'02	
Denance County	57,020	412 & 6	'05-'00	7,872,490 25,769
Delphos, Allen Co Delphos, Van Wert Co	96,000	5 & 6	'00-'22 '08-'22	799,166 6,847
East Palestine, Columb.Co.	96,000 26,300	5 & 6	'98-18	413,690 1,816
Elyria City S.D., Lorain Co.	38,124	6	yearly.	
Erie County Evanston Hamilton Co	65,000	5	'97-'04 '96-'21	14,609,070 35,462
Fostoria S. D., Senaca Co	65,882 29,000	6 6	'96-1904	
Fostoria S. D., Senaca Co Germantown, M'tgom'y Co.	28,000	6	1899	853,190 1,437
Glendale, Hamilton Glenville, Cuyahoga Co1	70,762	5	yearly.	822,900 1.144
Greene County	35,000 76,000	5 & 6	'97-'99 '97-'06	1,777,750 17,260,723 29,820
Guernsey Co.	53,000	5	'97-'04	8,438,882 28,645
Harrison Co	80,000	5	yearly. '97-'27	10,949,650 20,830
Hartwell, Hamilton Co Hartw'll S.D., H'milton Co.	78,275	5 & 6	'97-'27 '96-'20	1,019,220 1,507
Hillsh'ro S. D., Highl'd Co.	31,600 35,000	5	1959	
Hillsboro, Highland Co.	87,500	5 & 6	'97-'34 '97-'25	1,791,709 3,620 377,170 797
Home City, Hamilton Co. Ironton S. D., Lawrence Co.	35,663	5 & 6	'97-'25	377,170 797
Lake County.	46,000 56,000	55	'98-'06 '02-'16	12,491,980 18,235
Lebanon S. D. Warren Co.	30.000	5	'97-'08	
Lectonia, Columpiana Co	39,500 73,800 72,000 60,000	5 & 6	'96-'19	653,130 2,826
Lisbon, Columbiana Co Lorain, S. D., Lorain, Co Mansileld S. D., Richland Co. Marion S. D., Marion Co. Martin's Ferry, Belm't Co. Martin's Ferry, Belm't Co. Martin's Fy S.D., B'lm't Co. Middlet'n S.S. D., Butler Co. Montpelier, Williams Co Napoleon, Henry 'Co1 Newark Tp., Licking Co	72,000	6 5 & 6	'97-'21 1916	
Mansfield S.D., Richland Co	60,000	5 & 6	'96'-04	
Marietta S.S. D., Wash. Co	36,000	5	1914	201,634
Marion S. S. D., Marion Co	74,000	512 5 & 6	1916 vogriv	2,043,917 6,250
Martin's F'y S.D.,B'lm't Co.	75,300	5 & 6	yearly. '00-'24 '96-'10	
Mechan'sv. S. D., Ch'mp.Co	27,000	5	'96-'10	
Middlet'n S.S. D., Butler Co	77,000	5 1	900-'33	296,580 1,293
Napoleon, Henry Co 1	03,000		1906-'14	658,070 2,764
Newark Tp., Licking Co	95,500 44,000	5	'00-'04	296,580 1,293 658,070 2,764 907,488 15,286 493,180 1,241
Newcomerstown, T'sear Co Norwalk, (Corp.) Huron Co.1 Norwalk U.S.D., Huron Co.	44,000	6 6 0	,1914	493,180 1,241 2,693,493 7,195
Norwalk U.S.D. Huron Co.	30,000	5 & 6	'97 & '25 '98'-03	2,693,493 7,195
Ottawa County Ottawa S.S.D., Putnam Co. Palnesv. Vill'ge, Lake Co Paulding, Paulding Co	51,484	ő	'97 & '03 '96 & '19	7,255,085 21,974
Ottawa S.S.D., Putnam Co.	51,484 23,500	5	'96 & '19	6 500 050 1 755
Painesv, vill ge, Lake Co	$ \begin{array}{r} 45,200 \\ 66,000 \end{array} $	56	'97-'03 '96-'10	2,526,250 $4,755364,742$ 1.879
Perry Co., Wood Co Piqua S. S. D., Miami Co Plain City S. D., Mad. Co Pleasant Ridge, Ham. Co. (Polk, Crawford Co Preble Co.	40,000	6	1902	364,742 1,879 8,708,351 31,151
Perrysburg, Wood Co	31,500	6	1905	310,990 1,747
Plain City S D Mad Co	20,000	5 & 6	'10-'13	
Pleasant Ridge, Ham, Co.	86.527	5 & 6	1912 '97-'13	446,260 1,027
Polk, Crawford Co	50,000	6	1007	494 600 7 200
Preble Co Pultney Twp., Belmont Co.1	46,500	5 & 6	'97-'06 1917	14,909,256 23,421 922,950 12,857 682,260
		5	1906	682,260
Ripley, Brown Co	54,480	5	1904	819,987 2,480
St. Bernard, Hamilton Co.1	35,000	5 & 6	'97-'14 '97-'23	1,630,180 1,779
St. Mary's S. D., Augl. Co.	40.000	6	'97'-13	
St. Mary's Vill'ge, Aug.Co.	81,000	5 & 6	107-120	968,900 3,000
Resaury, Hamilton Co St. Bernard, Hamilton Co.1 St. Clair Sp.S.D., Frank. Co. St. Mary's S. D., Augl. Co. St. Mary's Vill'ge, Aug. Co. Salineville, Columbiana Co Sheiby. Richland Co.	81,000 40,000 33,000	6 6	1922	319,540 2,369 1,286,010 1,977
		6	1922 '97-'10 '99-'06	11,395,020 24,707
Tippecanoe, S. D., Mia. Co.	98,450 29,000	5 & 6	1913	

	Total	Interest	Matur-	Assessed	tion in
Place-	Debi.	Kate.	ity.	Valuation.	1890.
Toledo Board of Educat'n,					
Lucas Co\$3					
Troy, S. S. D., Miami Co					
Trumbull Co				\$18,771,606	
Tuscarawas Co				17,705,860	
Uhrichsville, Tuscar. Co1		5 & 6		887,870	3,842
Urbana S. D., Champ'n Co.	46,000		'97-'15		
Urbana City, Champ'n Co.3		5 & 6	'97-'11	3,504,057	
Van Buren, Putnam Co		6	1902	602,450	
Van Wert County		5 & 6	'98-'00	9,262,780	
Vinton County		6	'99 & '14		
Warren City, Trumbull Co.1		5	'96 & '02	3,012,428	5,973
Zanesy S D Muskin Co	80.000	4 8. 410	1915		

90

State of Indiana.

DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 7, 1800) -July 4, 1800 Admitted as a State (Act Apr. 19, 1816) - - Dec. 11, 1816 Total Area of State (square miles) 36.350 - Indianapolis State Capital Governor (term exp. 2d Monday, Jan., 1899) - James A. Mount Secretary of State (term expires Jan., 1899) - William D. Owen Auditor (term expires 1899) - - - A. C. Daily 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 312 per cent bonds; the details of the State's outstanding obligations are as ollows:

FOREIGN DEBT.				
LOANS Interest Princ	ipal.			
NAME AND PURPOSE. P. Ot. Payable. When Due.	Outstand'g.			
School lund refundingr. 3 J & D June 18, 1909	\$3,905,000			
Stock certificates int. ceased past due				
Do do int. ceased past due				
Temporary loanr. 312 A & O Apr. 1, 1902	340,000			
Do do (refunding) 3 ¹ ₂ A & O Apr. 1, 1915	585,000			
Optional after Apr. 1, 1910	CC- H SEVERSE			
Do do (refunding) 3 ¹ ₂ M & N May 1, 1915	500,000			
Do dor. 3 A & O Apr. 1, 1899	400,000			
Do dor. 3 M & S Sept. 20, 1899	700,000			
DOMESTIC DEBT-NON-NEGOTIABLE.				
Held by Purdue University 5 0-J	\$340.000			

Held by Indiana University.. 5 M&N 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 \$340,000 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.

Nov. 1, '96. Foreign debt\$6,436,615 Domestic debt 484,000	Nov, 1, '95. \$7,036,615 484,000	Nov. 1, '94. \$7,436,615 484,000	Nov. 1, '93. \$8,006,615 484,000
Total debt	\$7,520,615	\$7,920,615 \$233,525 24,200	\$8,490,615 \$251,625 24,200
Total annual int. \$224,225		\$257,725	\$275,825

ASSESSED VALUATION,-The following table shows the total valuation of real and personal property and the State tax rate (per \$1,000) for the years indicated.

Years.	Valuation.	State tax. !	Years.	Valuation.	State tax.
1897	\$1,289,191,713.		1880	\$728,944,231.	\$1.20
1895	1,286,050,531.	\$0.90	1875	. 897,739,783.	1.50
1894	1,295,106,415	1.00	1870	. 662,283,178	1.50
1893	1,302,310,250.	1.00	1865	. 567,381,553	2.00
1891	1,255,256,038	1.20	1860	. 455,011,378	1.50
1889	843,483,466	1.20	1855		
1885				. 138,362,085	
The to	tal tax rate (r	per \$1 000)	for 1895	was \$2.9620	including

Benevolent Institution tax \$0.50, school tax \$1.10, State debt sinking fund tax \$0.30, and Educational Institution tax \$0.1623, in addition to the general fund tax of $\bar{\phi}0.90$ 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 DEET FORHIDDEN.—No law shall authorize any debt to be 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 threatened, 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.

SECOND, 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.

full below. LIMITED – EXCESS VOID. – No political or municipal corporation 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 valuation of the taxable property within such corporation, to be ascer-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-gided*, 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. *THLED*, counties (but no, other kind, of municipality)

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 such subscription; nor shall any county loan its credit to any incor porated company, nor borrow money for the purpose of taking stock in any such company; 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.

The prohibition which this section contains applies, as already stated, only to counties. Consequently the Legislature was at liberty to authorize 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 restricted 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 exceeding 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 Revised 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 sufficient 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 such the preceding year; but no temporary loans are permissible until all temporary loans upon the revenue of any preceding year have been paid. Any ordinance, order, resolution, obligation, contract, note or other evidence of indebtedness to 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, &c.

POPULATION OF STATE.-The population of Indiana has been

as follows in the years named. 1890.....2,192,404 | 1860.....1,350,428 | 1830......343,031 1880.....1,978,301 | 1850.....988,416 | 1820....147,178 1870.....1,680,637 | 1840.....685,866 | 1810.....24,520 Between 1860 and 1870 the increase was 330,209, or 24:45 per cent; between 1870 and 1880 297,664, or 17.71 per cent, and between 1880 and 1890 214,103, or 10.82 per cent.

CITIES, COUNTIES AND TOWNS IN THE

STATE OF INDIANA.

NOTE.-For reports not found in alphabetical order among the follow-ing, see "Additional Statements" at the end of this State.

ADAMS CO.-IRWIN BRANDYBERRY, Auditor.

INTEREST on the redemption bonds is payable at New York.

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ALEXANDRIA.-This city is in Madison County.

October, 1897.	INDIANA-CITIE	es and towns,	91
ALLEN COUNTY County seat is Fort Wayne. Court House Bonds, 4s. \$225,000 Bonded debt Sept. 1. '97 525,000 Tax valuation, real34,689,380 Tax valuation, person 1. 7,692,270 Total valuation 1189642,381,650	Assessment abt. 60% actual value.	This city is in Montgomery County LOANS— When Due. ELECTRIC-LIGHT BONDS— 6s, June, \$35,000	Net debt Sept. 1, 1897 \$45,000 Tax valuation, real2,487,605 Tax valuation, person'11,574,970
ANDERSON{M.M. FRAN. This city is the county seat of Mr	w, Lanier & Co., New York City. —— DUNLAP, Mayor. K G. EPPLY, City Clerk.	(Subject to call.) Bonded debt Sept., 1, 1897, \$35,000 Floating debt	Total valuation 18964,062,575 Assessment about 34 actual value. Tax rate (per \$1,000)\$10.00 Population in 1890 was6,089 Population 1897 (est.) was8,000
LOANS- When Due. FUNDING BONDS-1879-1893- 6s, semi-an., \$26,000.Feb. 14, 1913 6s, semi-an., 27,000.Nv.15,1900-08 (\$3,000 due yearly.) 5s, M&N \$4,000	WATER-WORKS (Con.) – 5s, \$9,000 REFUNDING WATER BONDS- 5s. J&J, \$4,000 July 1, 1917 Total debt Mar. 1, '97 \$154,500 Tax valuation 1896 7,929,055 Actual valuation	DAVIESS COUNT LOANS- When due. COUNTY BONDS- 	Y.—County seat is Washington. Sinking fund\$10,000 Net debt June 1, 1896 64,000 Tax valuation 189311,414,930 Population in 1890 was26,277 Population in 1880 was21,552
Water-Works-1887-9-1892- 6s, semi-an., \$72,00020 years OPTIONAL.—The school bonds, v bonds, due in 1913, are subject to ca	Population in 1890 was10,741 Population in 1896 (est.)21,042 water-works bonds and the funding all ten years from date of issue.	DEARBORN COA	
BARTHOLOMEW Auditor.	COI. B. BARRETT,	LOANS— When Due. FUNDING BONDS— Bonds of '87, \$5,000Dec., 1897 Bonds of '95, 30,000. Tot. bonded debt Aug.1,'97;35,000 Tax valuation, real \$5,173,930	
COUNTY FUNDING BONDS-	Total debt Sept. 15, '97. \$49,000 Tax valuation real10,442,085 Tax valuat'n, personal. 4,698,665 Total valuation 189715,140,750	DECATUR.—Decatur is i Tot. gen. debt (lastreturns) \$25,700 Tax valuation 1894 1,475,835 Real valuation	n Adams County. Population in 1890 was3,142 Population in 1880 was1,905 Population 1894 (estimated) .4,500
\$5,000 due yearly. INTEREST on the 5 ¹ 9 per cent I Branch Bank of Madison and on the	Population in 1890 was23,867 bonds is payable at the National	GRAVEL ROAD BONDS-	Tax valuation, real\$8,684,510 Tax valuation, person'l. 2,932,405
Columbus, Ind. BLACKFORD CO County seat is Hariford City.	_J. P. RAWLINGS, Treas.	COURT HOUSE BONDS- 5s,, \$41,000 1910 FUNDING BONDS- 15.000.	Assessment is & actual value.
COURT HOUSE BONDS. 5s, J.&J., \$60,0001903 to 1907 (Part due yearly.) 5s, A.&O, \$59,0001907 to 1913	Bonded debt June 1, '96, \$119,000 Total valuation 1896 7,100,485 Assessment is & actual value. Total tax (per \$1,000) 1896.\$16:75 Population in 1890 was10,461 Population in 1896 about18,500	DELAWARE CO County seat is Muncie. LOANS- COURT HOUSE BONDS-	-D. A. LAMBERT, Treas. Sinking fund
BRAZIL{WM. H. BUBI	w, Lanier & Co., New York.	Interest is payable by Third Nat. Bank, New York City. Bonded debt Jan. 29, '97, \$176,000	Total valuation, person 1, 6,460,325 Total valuation 189620,507,915 Assess, about ²³ of actual value. Total tax (per \$1,000)\$15:00
SCHOOL HOUSE- 88, M&N, 88,000Nov. 1, 1897 68, M&N, 87,000Nov. 1, 1898 68, M&N, 87,000Nov. 1, 1898	Bonded debt Jan. 1, '97. \$89,000 Net floating debt. 16,455 Total debt. 105,455 Sinking fund accounts. 395 Net debt Jan. 1, 1897 105,060	Total debt 197,000 DELPHI.—{FRANK ROB JAS. M. RAM This city is in Carroll County.	Population in 1880 was22,926
6s, M&N, 10,000Nov. 1, 1901 6s, M&N, 15,0001910-1915 WATER-WORKS- 6s, J&J, \$8,0001899 & 1904 6s, M&N, 25,0001905-1910	Water debt (included) 46,000 Tax valuation, real1,488,600 Tax valuation, personal. 700,200 Assessmi't about 710 actual value. Total valuation 1896. 82,168,800	LOANS- When Due, BAILROAD BONDS- 78, g. A&O., \$22,000 g. April 1, 1908 SCHOOL BONDS- 78, g. A&O. \$10,000 g. April 1, 1899 Subject to call.	Total debt Jan. 1, 1897 \$32,000 Sinkir g fund
REFUNDING WATER WORKS-	Tax rate (per \$1,000)\$10:00 Population in 1890 was5,905 Population in 1897 (est.)9,500 upt from taxation since 1893.	WATER BONDS: 7s, g. J&J, \$27,000 g. July 1, 1911 Subject to call. TAX FREE-All of the city's bon	Total valuation 18971,207,175 Assessmit is about 34 actual value. Total tax per \$1,000\$25:30 Population in 1890 was1,923 ads are exempt from taxation.
CAMBRIDGE CITY- Cambridge City is in Wayne Count	ty.	INTEREST on the railroad and on the water bonds at Chicago.	The Market Lange and the
WATER-WORKS BONDS- -6s, M&N, \$13,000	Population in 1800 was 1 789	LOANS— When Due. PURCHASING AND STREET BDS.— 6s, J&J, \$2,1211899-1903-4 6s, A&O, 1,900	
CLARK COH. H. H. County sent is Jeffersonville. LOANS- FUNDING BONDS-	IEATON, Auditor. Tax valuation, real	8cHOOL BONDS 6s, M&S, \$2,000\$500 biennially 6s, J&J, 9,000500 annally 6s, M&S, 5,0001915 (\$500 due yearly.)	Tax valuation 1895800,000 Assessment is 2-5 actual value. State & Co. tax (per\$1,000).\$1140 Population in 1895 (est.)4,300
(\$10,000 due yearly on June 1) Interest is payable in New York. Total debt Feb. 1, '97 \$120,000	Total valuation 189612,905,237 Assessment about 4 actual value. Tax rate (per \$1,000)\$13'40 Population in 1890 was30,259 Population in 1897 (est.)33,000	ELKHART	and the second states of a state of state
CLAY COTHOMAS Pr County seat is Brazil.	Assessment about 1 of actual value	This city is in Elkhart County. LOANS. When Due. FUNDING BONDS- 65, M&N, \$18,0001898-1903 (\$4,000 due yearly on May 1) 58, M&S. \$20,0001903-1907	Bonded debt Sept. 1, '97. \$79,000 City has no floating debt. Tax valuation, real\$3,579,400 Tax valuation, personal 1,339,870 Total valuation, 1896 4,919,270
Funding bonds	Tax rate (per \$1,000) \$14'50 Population in 1890 was30,536 Population in 1897 (est.)35,000	(\$4,000 due yearly on Sept. 1) 4 ¹ ss, <i>i</i> &D, \$25,000Dec. 1, 1915 HIGH SCHOOL BONDS: 5s, <i>i</i> &J, \$16,0001893-1905 (\$2,000 due yearly on July 1)	Assessment about ⁵ 8 actual value. Total tax (per \$1,000)\$25.60 Population in 1890 was 11,360 Population 1880 was 6,953 Population 1897 (estimat'd)16,000
COLUMBUS{W.J.B.	ECK, Mayor. UVERKRUP, Clerk.	City; on all other bonds at the Treas TAX FREE All city bonds are e	
This city is in Bartholomew County LOANS. When Due. CONSOL FUNDING, SERIES A& B. 5s. J&J, \$12,000Jan. 1, 1907 5s. J&J, 44,000Jan. 1, 1909 FUNDING BONDS-	y. Total debt Jan. 1, 1897. \$86,127 Sinking fund	ELKHART CO.—E. County seat is Goshen. LOANS— When Duc. COUNTY BONDS—	L. D. FOSTER, Auditor. Bonded debt Jan. 1,1897 \$90,000 Floating debt
58. J&J, \$8,000Sept. 3, 1915 WAIER-WORKS BONDS- 58, J&J, \$15,000Sept. 3, 1915	Tax valuation, person'l 1,581,805 Total valuation 1896., 4,290,910 Assessment about ¹ 3 actual value. Total tax rate	4 ¹ 28,, \$40,000,Feb. 1, 1900 (\$10,000 due y'rly) to Feb. 1, 1903 FUNDING BONDS-	Total debt Jan. 1, 1897 105,000 Tax valuation 189620,710,855 Tax rate (per \$1,000)\$9'00 Real valuation (est 4). 50,000,000 Paulutica in 1900 mea

All bonds are subject to call after 10 years from date of issue. Population in 1890 was....6,719 Population 1897 (estim't'd).10,000 NTEREST on the funding bonds is payable at the County Treas-urer's office.

			-Princip	
NAME AND PURPOSE.	P. Ct.	Payable.	When Due. C	hutstand'g.
Series A	. 5	J&J	Jan. 1, 1912	
Do. B				
Do. C	. 4		July 1, 1912	694,000
Water bonds	. 6	J & J J & D	July 1, 1912	400,000
Refunding school bonds	. 5	J & D	1917	50,000
Old bonded debt				1,000
do do				36,000
Railroad Aid Bonds				15,000

On the "old bonded debt" interest is not provided for, but the city will exchange the securities, under the Venner settlement, for bonds of series A and B.

INTEREST on the school bonds is payable by the Farmers' Loan & Trust Co., New York, and on series A, B, C and water bonds at the office of Winslow, Lanier & Co., New York.

Office of Winstow, Lahler & Co., New York. TOTAL DEBT, ETC.—The total bonded debt February 1, 1897, was \$2,118,000, including water debt of \$400,000. In addition to this there is 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 fund

ASSESSED VALUATION (total) in 1896 was \$26,700,000 and the city tax rate (per \$1,000) was \$14'00, \$2 50 of which was a special levy 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), \$27'80. In 1887 the total valuation was \$16,198,235; city tax, \$16'60. In 1880 the total valuation was \$17,307,725.

TAX-RECEIVABLE COUPONS.—All issues of Evansville city bonds carry tax-receivable coupons.

POPULATION.—The population in 1890 was 50,756; in 1880 was 29,280; in 1895 (estimated) 65,000.

FLOYD COUNTY.-County seat is New Albany.

FORT WAYNE.-{HENRY P. SCHERN, Mayor. HENRY C. BERGHOFF, Compt'r.

Fort Wayne is the county seat of Allen County. The \$15,800 of water-works bonds due in 1914 were issued by the town of South Wayne and assumed by the city of Fort Wayne upon annexation of the town.

LOANS— When Due.	WATER WORKS-
FUNDING LOAN-	6s, M&N, \$100,000. Nov. 15, 1899
6s, A&O, \$85,000 Oct. 15, 1899	6s, J&J, 146,000. Jan. 15, 1900
5s, M&S, \$4,000Sep. 15, 1898	6s, J&J, 15,800. July 10, 1914
REFUNDING RAILROAD LOANS-	58, J&D. 24,000 Dec. 31, 1899
4128, A&O, \$299,000. Oct. 10, 1913	The struct of a constant of something

INTEREST on the 5 per cent funding bonds is payable at the Hamilton Bank, New York; on all other bonds at the Third National 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 the following years:

Total bonded debt	1896.	1895.	1894.
	\$685,800	\$693,800	\$686,000
	8,305	7,335	4,465
and the second sec			

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 two-thirds of actual value) and tax rate have been as follows:

PILLON P		Personal	Total Assessed	Tax Rate
Years.	Real Estate.	Property.	Valuation.	per \$1.000.
1896	\$17,482,250	\$5,229.920	\$22,712,220	\$18.70
1895	17,459,060	5.316.880	22,775,940	18.70
	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
1890			19,629,540	11.00
1880			13,450,075	

The figures of tax rate for 1896 include State tax, \$3.0123; co tax, \$4.6813; city tax, \$9.50; special school fund tax, \$1.50; t \$18.70.

POPULATION.—In 1890 population was 35,393; in 1880 it was 26,880; in 1870 it was 17,718. In 1897 the population was estimated at 44,000.

FRANKFORT .- F. E. McKown, Treasurer. This city is in Clinton County.

LOANS- When Due. HIGH SCHOOL BONDS-Algs. A&O. \$42,000...Oct. 1, 1909 SEWERAGE BONDS-Data debt Aug. 1, 1897...\$2,236,055 Tax valuation, person'l. 1,463,735 Total valuation 1896....\$2,236,055 Tax valuation, person'l. 1,463,735 Total valuation 1896....\$699,790 City tax (per \$1,000)...\$8:30 Average school tax '96. Population in 1890 was....5,913 Sinking fund......2,500 Net debt Aug. 1, 1897....61,500 Population in 1897 (est.)....10,000 INTEREST on the bonds of this city is payable at the First National Bank, New York City.

GRANT COUNTY .-- County seat is Marion.

Tot. gen.debt June 1.'96 \$125,000 | Population 1890 was......31,493 Tax valuation 1895....17,646,575 | Population 1880 was......23,618 Population 1894 (estim'd)...35,000

GREENE COUNTY .-- NOAH BROWN, Treas. County seat is Bloomfield.

LOANS	S-	When Due	.1
ASSESSME	INT BONI	os—	- (
6s, J&D, \$	15,000	.June 1, '96-99)
6s, J&J.	38,000	Jan. 1. '96 04	L
68, J&D,	11,000	Dec. 15,'96-0:	3] 4
6s, J&J,	15,500	Jan. 21,'96-04	+ 1
6s, J&J.	18,000	.July 1, '96-00) (
6s, Nov., 5	24,500	Nov.15,'96-99) [
6s, Nov.,	7.500	Nov. 15,'96-99	
68 J&D 1	16 500	Dec 13 '96-0	2 1

GREENFIELD-Greenfield is in Hancock County.

HAMILTON COUNTY .- County seat is Nobles-

ville.

HAMMOND.-This city is in Lake County.

 Total debt 1896.......\$148,768
 Real valuation......\$15,000,000

 Water debt (included)....25,000
 Population in 1890 was.....5,428

 Tax valuation 1896.....5,000,000
 Population in 1896 about..12,000

HARRISON CO.-T. S. YETZENDANN, Auditor. County seat is Corydon.

HOWARD COUNTY .- County seat is Kokomo.

Bonded debt June 1, 1896.\$30,000 County has no floating debt. Tax valuation, real....\$10,930,880 Tax valuation, pers'l... 3,453,600 Tax valuation in 1890 was.....26,186

HUNTINGTON-Huntington is in Huntington County. Net debt (last returns)... \$33,500 | Population in 1890 was....7,328 Tax valuation 1894.....3,666,910 | Pepulation in 1893 was....11,550 Real valuation 15,000,000 |

HUNTINGTON CO.-W. F. SWAIM, Auditor. County seat is Huntington.

 FUNDING BONDS \$72,000
 Assessm't ½ to ¾ of actual value.

 6s & 5s.
 \$72,000
 State & Co. tax (per \$1,000).\$6'00

 Bonded debt Jan. 1, '97.
 72,000
 Population 1890 was......27,644

 Total valuation 1896...14,541,440
 State & Co. tax (per \$1,000).\$6'10

INDIANAPOLIS.-{THOMAS TAGGART, Mayor. E. M. JOHNSON, Comptroller.

 Indianapolis is the county seat of Marion County.
 Indianapolis is the county seat of Marion County.

 LOANS When Due.

 FUNDING BONDS LOANS

 4s, J&J, \$110,000....Jan. 1, 1909
 Station House Bonds

 (Subject to call) Jan. 1, 1809
 REFUNDING BONDS

 4s, J&J, \$45,000....Jan. 1, 1910
 IMPROVEMENTS

 4s, J&J, \$60,000...Jan. 1, '98 to '03
 (\$10,000 due yearly).

 PARK IMPROVEMENT BONDS 4s, J&J, 600,000...Jan. 26, 1924

 4s, J&J, \$350,000....Jan. 1, 1927
 PARK VALUE OF BONDS.

 PAR VALUE OF BONDS. The bonds are all in pieces of \$500

 INTEDEST is particular.
 In pieces of \$500

INTEREST is payable at the office of Winslow, Lanier & Co., New York.

TOTAL DEBT, ETC.—The subjoined statement shows the total bonded debt of Indianapolis and the city's temporary loans on each of

 bond dob 11d.
 Sept. 1, '97. Jan. 1, 1897. Jan. 1, 1896. Jan. 1, 1895.

 Total funded debt....\$1,924.500
 \$1,869,500
 \$1,885,500

 Temporary loans....
 30,000
 \$1,865,500
 The city has no sinking fund.

ASSESED VALUATION.—The city's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

		Personal	Total Assessed	Total Tax
Years.	Real Estate.	Property.	Valuation.	per \$1,000
1897		1 0	\$117,702,500	
1896		\$30,363,395	108,285,915	\$16.50
1895		31,183,230	105.637.860	16.50
1890		24,006,960	93,701,190	15.55
1887		14,719,765	50,485,620	18.20
1886		19,136,585	58,205,890	13.50
1880			48,099,940	16.00
		and the second second second	stands - the little stands -	

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 estimated at 180,500

This district includes the whole of the city of Indianapolis and re-ports the same assessed valuation.

.—INOAH BROWN, 17623. COUNTY BONDS— 6s, M&S, \$20,000...Sept. 15, 1905 GRAVEL ROAD BONDS— 5s, ..., \$168,400...10 annually Gross debt June 1, 1896...\$73,124 (Gravel road bonds not included), Tax valuation 1896...\$10,000,000 Population 1890 was.....24,379

COUPON NOTES-(Continued)-4¹45, ..., \$20,000. June 30.'98 4¹28, J&J, 40.000.Jan. 1, 1903 13 4¹28, M&N, 60,000. Nov.1, 1910-24 4s, F&A. 40,000. Feb. 1, 1911 Total debt Sept. 1,'97. \$810,630 Total tax val'tion '97.117,702,500 Library & compulsory school tax rate (per \$1,000).....\$4'20 Population 1897 (est.)....190,000

92

October, 1897

INDIANA-CITIES AND TOWNS.

JACKSON CO .- J. D. DURWENT, Auditor. County seat is Brownstown.

 County seat is Brownstown.

 LOANS When Due.

 BRIDGE FUNDING BOXDS 6s. M&N, \$6,000....Nov. 15, 1900

 5s, M&S, \$10,000..Sept. 10, 1898-9
 Total debt June 1, 1896..\$147,300

 5s, A&O, \$30,000.Oct. 15, 1900-05
 Total debt June 1, 1896..\$147,300

 5s, A&O, \$30,000.Oct. 15, 1900-05
 Tax valuation, personal.3,923,285

 70rerdue bonds.
 \$1,850

 GRAVEL ROAD BONDS State & Co. tax (per \$1,000).\$6'95

 6s, Nov.2 \$27,550...Nov. 15, 1899
 Population in 1890 was...24,139

 Formation in 1890 was....23,050
 Population in 1897 (estim.).31,000
 The gravel road bonds are not properly a county debt, the township being responsible for these loans.

INTEREST on all bonds is payable at the office of the County Treasurer, Brownstown, Ind.

JAY COUNTY .- A. C. MANOR.

County seat is Portland.

County seat is Portland. LOANS- When Due. COUNTY BONDS-6s, Nov., \$10,000....Nov. 1, 1897 5s, yrly, 80,000 Dec. 1,'98,to'07 (5 M ylrly to '02 : 10 M '03 to '06.) INFIRMERY BLOG. BONIS-5s, y'rly, \$15,000....Dec. 4, 1897 (\$5,000 due y'rly) to Dec. 4, 1999 ROAD BONDS-6s, y'rly, \$4,500....

ROAD BONDS-Cont.-5s, y'rly, \$26,000.July 5,'98to1902 (\$5,000 yearly.) Bonded debt Sept.1,'97 \$135,500 Pleating dabt Bonded debt Sept. 1, '97 \$135,500 Floating debt...... 10,000 Total debt Sept. 1, '97... 145,500 Tax valuation 1896....11,276,000 Population in 1880 was....19,282 Population in 1890 was.....23,478 Population 1897 (est.).....33,000

JEFF ERSONVILLE.-{L.F. WHITESIDE, Mayor.

This city is in Clarke County. The \$87,000 of bonds due Aug. 1, 1896, were declared illegal by the Supreme Court. The city has now ob-tained permission from the Legislature to refund them.

Floating d Total debt.

INTEREST is payable at the City Treasurer's office, and at the Fourth National Bank and U. S. National Bank, New York City. TAX FREE.- All of the above bonds are exempt from city tax.

KNOX COUNTY .- County seat is Vincenne

INTEREST is payable at the Hanover National Bank, New York.

KOKOMO.-- {A. B. KIRKPATRICK, Mayor. W. A. MARKLAND, Treasurer. This city is in Howard County.

This city is in Howard County. LOANS- When Due. BUILING BONDS-6s, M&N, \$25,000..., May 1, 1903 FUNDING BONDS-6s, J&J, \$25,000..., Jan. 1, 1902 6s, J&J, \$25,000..., Jan. 1, 1902 6s, M&S, 10,000..., Jan. 1, 1903 REFUNDING BONDS-4s, J&J, \$10,000..., July 15, 1904 SCHOOL BONDS-6s, M&N, \$5,000..., Nov. 15, 1897 6s, J&J, 12,000..., July 1, 1900 6s, J&J, 17,000..., July 1, 1902 Subject to call after 1907.

Interest payable at New York. Bonded debt Feb. 1, 1897.\$121,000

LAFAYETTE.— {NOAH JUSTICE, Mayor. JAS. H. MITCHELL, Treasurer. LOANS. When Due. RESTURDING WATER BOXDS 1895— 1/28, J&D, \$225,000. June 1, 1920 Subject to call after June 1, 1915. Interest payable at New York. Total debt (water) 1896...\$3.0,000

LA PORTE.— {FRANKLIN R. CARSON, Mayor. GEORGE KOENIG, Clerk. This city is the county seat of La Porte County. The water bonds are free from city tax when held in the city.

LA PORTE CO .- H. A. SCHWAGER, Treas. County seat is La Port

 UANS When Due.

 COURT HOUSE BOXDS

 Assessment is '9 actual value.

 Sample State tax (per \$1,000).

 State tax (per \$1,000).
 </tr

INTEREST on the court house bonds due from 1898 to 1903 is pay-able at the First National Bank of Chicago, Ill.; on others at the Chemi-cal National Bank, New York.

LAWRENCEBURG .- Jos. F. FRAZER, Clerk. This city is in Dearborn County.

OGANSPORT .- GEO. E. BARNETT, Treas.

LOGANSPORT.—GEO. E. BARNETT, Treas. This city is in Cass County. LOANS— When Due. FUNDING BONDS— 4s, M&N, \$235,000...Nov. 1, 1915 Int—N. W. Harris & Co., N. Y. Water-works certifs... 25,750 00 Water-works certifs... 25,750 00 Population in 1890 was... 11,198 School bonds 50,000 00 Propulation in 1897 (est.)..... 17,500 City orders outstand'g. 25,507 00

MADISON. — {ELLISON D. McGUIRE, Mayor. {EGORGE B. CLARK, City Clerk. Madison is the county seat of Jefferson County. LOANS — When Due. FUNDING, "A" — Standard Context 58, M&N, \$32,000....Nov. 1, 1897 (\$8,000 yearly) to Nov. 1, 1897 (\$8,000 yearly) to Nov. 1, 1897 FUNDING "B" — 48, M&N, \$8,000....Nov. 1, 1907 *FUNDING "C" — 48, M&N, \$8,000...Nov. 1, 1907 *FUNDING "C" — 48, M&N, \$8,000...Nov. 1, 1907 *FUNDING "C" — 48, M&N, \$8,000...Nov. 1, 1907 *FUNDING "C" — 48, M&N, \$80,000...Nov. 1, 1908 *The city reserves the right to call and pay \$2,000 yearly of either

The city reserves the right to call and pay \$2,000 yearly of either the funding loans, lettered "B" or "C."

TAX FREE.-Bonds are all exempt from city tax.

PAR VALUE.-These bonds are in pieces of \$100, \$500 and \$1,000. INTEREST on the water-works funding bonds is payable at the National Branch Bank of Madison; on all other bonds at the office of the City Treasurer in Madison.

TOTAL DEBT SINKING FUND ETC, —The subjoined statement shows Madison's total municipal debt, the sinking fund held by the city against the same, the water debt, and the city's floating debt, on the dates mentioned.

Total bonded debt Sinking funds	\$195,000	\$200,000 15,000	\$214,000 8,000	\$238,000
Net debt	81,000 19,347	86,000 27,000	\$206,000 100,000 35,000	\$151,430 100,000 41,927

ASSESSED VALUATION,-The city's assessed valuation (sup posed to be actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	per \$1,000
1896		\$1.777.020	\$4,293.155	\$20.60
1894		1,979,409	4,428,039	20.60
1891	2,454,030	2,059,730	4,513,760	20.24
1890	2,477,340	1,434,905	3,912,245	24.60
1888		1,337,300	3,203,240	
POPULATIO	NIn 1890 the	population w	as 8,936; in 1	880 it wa

8,945; in 1870 it was 10,709. According to local figures the popula-tion in 1897 was about 10,000.

MADISON CO .- W. N. HEATH, Auditor. County seat is Anderson GRAVEL ROAD BONDS-- (Cont). 6s, Sept., \$275...Sept. 1, 1902 Total debt Jan. 1, 1897, \$110,025 Tax valuation, personal 8,431,305 Total valuation 1897...27,010,810 Assessment abt. 34 actual value. Tax rate (per \$1,000)......\$6'61 Population in 1897 (est.)...71,500

County seat is Anderson. LOANS- When Due. COUNTY BONDS-6s, Dec., \$10,000...Dec., 1897 6s, 25,000...1898 to 1899 (\$12,500 due yearly.) 6s, Sept., 10,000..Sept. 17, 1900 6s, Sept., 16,000...Sept. 1, 1902 6s, Sept., 16,000...Sept. 1, 1902 6s, Sept., 17,000...Sept. 1, 1907 GRAVEL ROAD BONDS-6s, Sept., \$11,000..Sept. 1, 1898 (\$2,750 due yearly) to Sept. 1, 1898 (\$2,750 due yearly) to Sept. 1, 1901 INTEREST on \$10,000 county

INTEREST on \$10,000 county bonds of 1900 is payable at the Fourth National Bank of New York City; on all other bonds in An-derson.

TAX FREE.-Bonds are all exempt from taxation.

MARION .-- {LOUIS A. VON BEHREN, Mayor. JOHN WATTS, City Clerk.

This city is in Grant County.

 LOANS Amount.
 Sinking fund.
 \$500

 Electric-light 6s.
 \$24,000 Net debt Jan. 1, 1897... 112,000

 Funding 5s and 6s.
 61,000 Tax valuation 1896.... 6388,765

 School 6s.
 4,000 Mater debt (included)... 18,500

 Mater works 5s and 6s.
 18,500 Assessment is 12 actual value.

 Interest parable in New York.
 Tax rate (per \$1,000)....\$22?70
 S2700

 Floating debt.
 5,000 Population in 1880 was.... \$3,182

 Total debt.
 112,500 Population in 1897 (est'd)..20,000

MARION COUNTY .-County seat is Indianapolis.

MARSHALL CO.-OSCAR R. PORTER, Auditor. County seat is Plymouth.

LOANS-More Due. Tax valuation, real.....\$8,090,565 AsyLUM BONDS-5s, 1&J, \$20,000.....July 1, 1899 (\$10,000 due y'rly) to July 1, 1899 Interest payable at Treas office. Total debt Jan. 15, 1897. \$30,000 Net debt Jan. 15, 1897. 24,484 Population in 1897 (est.)...28,000

MICHIGAN CITY.- {G. L. VAN DEUSEN, Mayor. F. SCHAEUFFELE, Treasurer. Michigan City is in La Porte County.

OPTIONAL-The bonds issued by this city are all subject to call.

MONROE CO.-J. S. WOODWARD, Treasurer.

County seat is Bloomington.

LOANS When Due. LOANS When Due. BUILDING AND REFUNDIG G-56x5512s, J&J, \$46,000.July,'97-'08 (\$4,000 due yearly.) Subject to call. ROAD BONDS State of the second se

INTEREST on the bonds is payable at the office of Winslow, Lanier

MONTGOMERY CO.-County seat is Crawfordsville.

LOANS— When Due. REVENUE BONDS— 65, F&A, \$10,000....Feb. 7, 1895 65, M&N, 20,000....May 11, 1899 Total debt June 1, 1896...\$75,000 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 Martin sville.

MT. VERNON.-

This city is the county seat of Posey County.

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

		Total general city debt
GENERAL	L CITY DEBT-	Sept. 1, 1897 \$118,000
		Tax valuation, real4,815,340
5s, J&D,	10,000Dec. 15, 1906	Tax valuation, personal.1,999.795
5s, Var.,		Total valuation 18976,815,135
5s, J&D,		Assessment abont 12 actual value.
5s, A&O,		Total tax (per \$1,000)\$24.20
5s, F&A,		Population 1890 was11,345
5s, F&A,	20,000Feb. 1, 1914	Population 1897 (est.)25,527

INTEREST is payable at the Third National Bank of New York.

NEW ALBANY.-{THOS. W. ARMSTRONG, Mayor. T. M. McCULLOCH, Clerk. This city is the county seat of Floyd County.

LOANS-			terest				pal.
NAME AND PURPOSE.	<i>P</i> .	Ct.	Payab	le.	Wh	en Due.	Outstand'g
Funding Bonds	1893	5	A &	0	Oct.	15, 1908	\$40,000
Improvement Bonds	1880	6	M &	N	May	21, 1900	50,000
Refund. Air Line RR. Bo			J&	J	July	1, 1915	
Kent'y & Ind. Bridge Bo	nds*.	5	M &	S		, 1902	250,000

* The Kentucky and Indiana bridge bonds were issued by the bridge company and are endorsed by the city of New Albany.

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 Albany.

TOTAL DEBT, ETC.—The subjoined statement shows New Albany's total bonded debt and the sinking fund held by the city against the same on the first of January, 1896, 1895 and 1894, and on the first of September, 1893:

Jan. 1,'96.	Jan. 1, '95.	Jan. 1,'94.	Sept. 1, '93.
Total bonded debt\$383,000	\$385,000	\$387,000	\$389,000
Sinking funds, etc 20,475	19,000	19,011	20,774
Net debt\$363,522	\$366,000	\$367,989	\$368,226

TAX-RECEIVABLE COUPONS.—All issues of New Albany bonds carry tax-receivable coupons.

ASSESSED VALUATION.—The city's assessed valuation (from ¹2 to ³4 eash value) and tax rate have been as follows:

		Personal	Total Assessed	City Tax
Years.	Real Estate.	Property.	Valuation.	per \$1.000
1896	\$7,359,810	\$2,328,020	\$9.687.830	\$12.50
	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	14.40
1887	4,894,575	3,133,085	8,027,660	15.60
			3,725,390	Angli Garager
PODUL	TION _Th 1890	nonulation we	9 21 050 · in	1990 it was

POPULATION.-In 1890 population was 21,059; in 1880 it was 16,423; in 1870 it was 15,396.

PERU.-{ORSAND DURAND, Mayor. DAVID IRWIN, Clerk. This city is in Miami County.

York; on other loans at Peru. TAX FREE.-All bonds of this city are exempt from taxation.

PERRY COUNTY .- M. A. EBERHARD, Treas.

County seat is Cannelton.
 Total debt June 1, 1897.. \$106,672
 Assessment is 3.5 actual value.

 Tax valuation, real2,266,315
 Average tax (per \$1,000)....\$22:35

 Tax valuation, person'1....998,905
 Population in 1890 was....18,240

 Total valuation 1897....3,265,220
 Population in 1896 (est.)...22,000

PORTER CO.-M. J. STRICHFIELD, Auditor.

County seat is Valparaiso.

PULASKI COUNTY .- County seat is Winamac.

RANDOLPH CO.-WM. A. WILEY, Auditor. County seat is Winchester.

 When Due.
 Net debt Feb. 1, 1897...
 \$4,665

 Tax valuation, real....10,300,360

 Vinchester.

 7...\$10,000

 5,335

 Total valuation 1896...15,976,190

 Assessment about 34 actual value

 Total tax (per \$1,000)...\$14'11

 Population in 1890 was....28,085

County seat of Wayne County.

 County seat of wayne County.

 LOANS When Due,
 SCHOOL BONDS

 CITY BONDS 6s....,\$5,000....Sept. 22, 1898

 5s,, \$7,000....Feb. 1, 1899
 Total debt May 1, 1897....\$78,000

 5s,, \$5,500.....July 1, 1898
 Total debt May 1, 1897....70,918

 6s, ..., \$5,500....July 1, 1998
 Net debt May 1, 1897....70,918

 6s, ..., \$10,000...Apr, 1, 1915
 Street Impt. bonds (add)).

 (Subject to call after 1905)
 Assessment about ½ actual value.

 (Subject to call after 1905)
 Population 1890 was.....16,608

 1NTEREST is payable at National Park Bank and at the Merchants'

 Exchange National Bank, New York.

Exchange National Bank, New York.

SOUTH BEND.-W. A. RUTHERFORD, City Treasurer.

This is the county seat of St. Joseph County.

THIS IS CHO COULD'S COULD	OT 000 00005	in oo unoj .
tal debt July 1, '97.	\$261,000	Assessed valuation\$14,020,760
ater debt (incl.)	221,000	True valuation (est.) 25.000,000
nking fund	20,800	Population 1897 (est.)30,000
et debt July 1, 1897.	240,200	Population 1890
ty's proportion of		Population 188013,280
county debt	90,000	Population 1870 7,206
and the second second second	CHARLES THE	SVADU

SPENCER COUNTY.-J. G. RIMSTICK, Aud'r. County seat is Rockport.

 Floating debt Aug. 1, '97 \$120,000
 Total valuation 1897...\$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

 Tax rate (per \$1,000) 1896 \$19:60
 Population in 1890 was.....22,060

SULLIVAN COUNTY .- J. R. RIGGS, Aud'r. County seat is Sullivan.

TERRE HAUTE.- {FRED. A. ROSS, Mayor. CHARLES BALCH, Treasurer. Terre Haute is the county seat of Vigo County.

 Terre Haute is the county seat of Vigo County.

 LOANS When Due.

 4s. \$50,0°0.....
 1917

 Furning Bonds (1890-1895) Bonded debt Feb. 1, '97. \$345,000

 4'28, J&J, \$182,000.....1897-1909
 Street impt. bonds (add'l) 151,557

 4's. M&N, \$123,000.....1897-1909
 Tax valuation, real....14,597,980

 4's. M&N, \$123,000.....1897-1909
 Tax valuation, resonal 5,924,080

 4's. M&N, \$40,000......1916
 State 4 co. tax (per \$1,000). \$13.00

 STREET IMPROVEMENT BONDS State 4 co. tax (per \$1,000). \$12.00

 6's. J&J, \$122,312.....1₁₀ yearly
 Population in 1897 (est.). .40,000

Vol. LXV

LOANS— When Due. BRIDGE BONDS— 68, ..., \$30,000....1899 to 1902 (\$5,000 payable yearly Dec. 1.) COUNTY BONDS— 55, ..., \$15,0001897 to 1899 (\$5,000 payable yearly Dec. 1.) Interest payable at the Mer-chants' Nat. Bank, Indianapolis. Bonded debt June 1, '96 \$50,000 Tax valuation, real.... 7,500,000 Tax valuation 1895...10,000,000 Assessment about 34 actual value. Total tax (per \$1,000)....\$30'16³3 Population in 1890 was...18,940 Population in 1896 (est.)...21,000

To Wa Sin Ne Cit

ILLINOIS-DEBT OF STATE.

TIPPECANOE CO.-G. A. JAMIESON, Auditor. County seat is Lafayette

INTEREST on the court house bonds is payable in New York; on the gravel road bonds at the County Treasury. the grav

TIPTON COUNTY .- County seat is Tipton.

LOANS- When Due. COURT HOUSE BONDS-5s, J&J, \$150,000....July 1, 1896 (Part due yearly to July 1, 1918) Total debt June 1, 1896..\$210,000

INTEREST is payable at the Third National Bank, New York.

UNION CO .- JAMES C. ROSE, Treasurer.

INTEREST on the \$20,000 bonds is payable in New York; on others at Liberty, Ind.

VALPARAISO.-J. W. HALLADAY, Clerk.

Is the county seat of Porter County. Tot. gen. debt Aug.1,'97 \$71,400 | Population in 1890 was.....5,090 Tax valuation 1896.....2,300,000 | Population in 1880 was.....4,461 Real valuation10,000,000 | Population in 1896 (est.).....6,600

ANDERBURGH CO.-L. H. LEGLER, Aud. County seat is Evansville.

VIGO COUNTY.—County seat is Terre Haute. LOANS— When Due. COURT HOUSE (Ser. A, B & C)— 5s, M & N. \$80,000. 1894 to 1911 5s, June 2, 160,000. 1894 to 1898 5s, M & S. 90,000. 1894 to 1906 Tax rate (per \$1,000)... 12:50 Total debt June 1, 1896. \$320,000 Population in 1890 was....50,195 Sinking fund assets...... 20,000 INTEGEST is navable by the Central Trust Company. New York INTEREST is payable by the Central Trust Company, New York.

WARRICK CO _County seat is Poonerille

WASHINGTON .- This city is in Daviess County.

LOANS- When Due. STREET, SHOP, ETC.-Gs, M&N, \$18,000...May 1, 1905 Gs, J&J, 25,000...July 26, 1911 Total tax (per \$1,000)...\$14:00 Fopulation 1896 (est)....10,250 Population in 1880 was....4,323 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 HOUSE BONDS-55, semi-an., \$125,000. 1905-1909 (\$25,000 due yearly on July 1.) 55, semi-an., \$100,000. 1910-1913 (\$25,000 due yearly on Dec. 1.) days, semi-an., \$100,000. 1910-1913 (\$25,000 due yearly on Dec. 1.) days, semi-an., \$100,000. 1910-1913 days, semi-an., \$100,000 days, 1.1900 days, 1.19

WELLS CO.-G. W. STUDABAKER, Auditor. County seat is Bluffton.

 Total debt June 1, 1897
 \$122,000
 Value of county property.
 \$275,000

 Tax valuation 1896...12,114,305
 Population in 1890 was...21,514

 Real valuation......25,000,000
 Population 1894 (estim'd)...25,000

WEST INDIANAPOLIS .- Marion County. This city has been annexed to Indianapolis and debt assumed by the latter city.

WHITLEY COUNTY .- W. E. MEYERS, Treas. County seat is Columbia City.

 County seat is Columba City.

 New court house 5s, due '99.\$33,000
 Tax valuation, real.\$6,634,030

 Bonded debt June 1, 1897. 33,000
 Tax valuation, pers'l... 1,903,435

 Floating debt...... 18,525
 Total valuation 1897... \$15,854

 Total debt June 1, 1897... 51,525
 Population in 1890 was.....17,768

 Population in 1880 was.....16,941

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding minor civil divisions in the State of Indiana which have an indebtedness of over \$10,000, and which are not represented among the foregoing detailed reports. We also add the population from the U. S. Census of 1890: Free

				Free	
	Bonded	Float'q	Sinking	Gravel	Popu-
	Debt.	Debt.		Rd. Bonds.	
Location.	\$	\$	\$	\$	(1890)
	13,000		1,643		1.229
Albion, Noble Co		******			
Aurora, Dearborn Co	23,000		3,086		3,929
Benton County				41,000	11,903-
Boone County	35,000			81,000	26,572
Bowling Green, Clay Co	12,000				467
Brookville, Franklin Co	20,000				2,028
Brown County	11,000				10,308
	16.900		1,128		
Butler, Dekalb Co			1,120		2,521
Cannelton, Perry Co	2,400	8,731	1,020		1,991
Cass County	50,000	25,000			31,152
Carroll County	110,000	12,000		139,000	20,021
Cicero, Hamilton Co					1,500
Connersville, Fayette Co	45,000	5,800			4,548
Covington, Fountain Co	16,000	2,000			1.891
Crawford County	,	26,016			13,941
Danville, Hendricks Co	18,000				1,569
	10,000	54,322	•••••		
Dekalb County	10 500				24,307
Elwood, Madison Co			300		2,284
Fairmount, Grant Co	14,700	411	707		1,462
Favette County	62,000	4,683	******	8,328	12,630
Fulton County	125.000	19,500			16,746
Goshen, Elkhart Co	12,000	13,000			6,033
Hancock County		120.000			17,829
Taughrilla Marion Co	12,300	120.000			2,179
Haughville, Marion Co	10,000	0 000			2,119
Hendricks County	10,000		******		21,498
Jasper County	122,500				16,000
Jennings County	61,800			17,000	14.608
Kendallville, Noble Co	13,000	5,800			2,960
Lagrange, Lagrange Co	20,000				1,784
Lebanon, Boone Co	21,000		2,240		3,682
Martinsville, Morgan Co	12,000		1,010		2,680
Martin County	73,000				13,973
	23,000		******	8,000	25.823
Miami County			0.000		
Mishawaka, St. Joseph Co	14,000	39,000	2,000		3,371
New Castle, Henry Co	35,000	1,000	******		2,697
North Vernon, Jennings Co	16,000				2,012
Owen County	******	3,000	******	12,900	15,040
Pike County	39.000				18,544
Portland, Jay Co	16,000				3,725
Princeton, Gibson Co	15,000		1,958		3,076
Rensselaer, Jasper Co	16,000	21000	1,286		1,455
	24,000	14,556	1,200		19,350
Ripley County	24,000				10,004
Rush County					19,034
St. Joseph County	20,000		******		42,457
Salem, Washington Co	15,000	2,502	1,455		1,975
Scott County	15,000		3.708		7,833
Seymour, Jackson Co	25,500	1.230	2,608		5,337
Shelbyville, Shelby Co	26,000	1,000			5.451
Tipton, Tipton Co	31,000		1,450		2,697
	67,000		3,000		2,681
Union City, Randolph Co	07,000	0 105			0.059
Vincennes, Knox Co	64,000	6,165	1,700		8,853
Wabash County	******	20,000			27,126
Warren County		20,000			10,955
Washington County	18,500			19,550	18,619
Williamsport, Warren Co	11,500		867		1,027
Winchester, Randolph Co	17,000	1.471	3,369		3,014
and a second a second					-
		and and the second	A		

State of Illinois.

DEBT, RESOURCES, &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 State Capital - -Governor (term ends 2d Monday Jan. 1901) - John R. Tanner Sec. of State (term ends 2d Mon. Jan. 1901) - James A. Rose Treasurer (term ends 2d Mon. Jan. 1899) - - Henry Hortz Legislature meets biennially in odd years on the Wednesday after the first Monday in January, and there is no limit to

length of sessions.

HISTORY OF DEBT.—The historical details of the State debt of Illinois from 1829 to 1870, when the debt was all paid off, will be found in the STATE AND CITY SUPPLEMENT of April 1894, page 91.

BONDED DEBT .- This State had on 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.

Years. Assess	ed Val. Years.	Assessed Val.	Years.	Assessed Val.
1896\$731,2	201,463 1888		1882	\$809,995,895
	346,676 1887		1881	799,813,566
	758,616 1886		1880	786,616,394 784,632.550
	337,855 $1885310,306$ 1884		1878	857.235.762
	10.300 1883			1,355,401,317

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 Constitution of 1848 contains no reference

to municipalities, but has in it stringent restrictions limiting to \$50,000 the power of the Legislature to create State debt, except in case of war, invasion, 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 provistons of the Constitution of 1848, except that as to the limit for casual deficits 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:

to the State: SECTION 18. * * * * * Provided, the State may, to meet casual deficits or failures in revenues, contract debts never to exceed in the ag-gregate \$250,000; and moneys thus borrowed shall be applied to the purpose for which they were obtained, or to pay the debt thus created, and to no other purpose; and no other debt except for the purpose of 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 the law authorizing the same shall at a general 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 soft interest by such tax, shall be irrepealable until such debt be paid: And provided further, that the law levying the tax shall be sub-mitted to the people with the law authorizing the debt to be contracted. SECTION 20. The State shall never pay assume or become responsible

SECTION 20. The State shall never pay assume or become responsible for the debts or liabilities of, or in any manner give, loan, or extend its credit to or in aid of any public or other corporation, association or 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.

SECOND, municipal indebtedness is regulated only in the Constitution of 1870. In that instrument the subject is dealt with in all its phases. First is a provision in Article 8, Section 3, forbidding the General Assembly and every 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 &c. or to loan its credit. *Third* is the broad and general provision, Section 12, Article 9, which limits the indebtedness of all municipali ties to 5 per cent "on the value of the taxable property therein," &c

Section 12, Article 9, which limits the indebtedness of all municipali ties to 5 per cent "on the value of the taxable property therein," &e We give these sections below: ARTICLE 8, Section 3. Neither the General Assembly nor any county city. town, township, school district, or other public corporation, shal ever make any appropriation, or pay from any public fund whatever, anything in aid of any church or sectarian 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. ARTICLE 9, Section 12. No county, city, township, school district or other municipal corporation shall be allowed to become indebted in any manner or for any purpose, to an amount; including existing indebted-ness, 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 incur-ring 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 principal thereof within twenty, years from the time of contracting the same. This section shall not be construed to prevent any county, city, township, school district, or other municipal corporation, from issuing 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 etc.] No county, city, town, township or other municipality shall ever become subscriber to the capi

The foregoing limitation to 5 per cent is general, as will be seen-that is, 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. ized 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 improve-ment 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 under seal, in substance as follows: "I hereby indorse the within bond " and consent that the lot or lots or parts thereof therein designated "shall become liable for the interest and principal therein namea and "the same shall be a lien upon said property from this date until paid "off and discharged." The bond when executed by the city or village and so endorsed by the owner shall be recorded in the recorder's 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 occasion for all this machinery, one should study also the previous statute (page 299, &c.) which authorizes cities, &c., to protect themselves from overflow and inundation and control private levees, &c. After having read the two laws it will be found that the district improvement bond has been devised as a relief measure, and that it affords a wise and ingenious method for helping those in more moderate circumstances who have been taxed for a very necessary improvement to pay the tax by instalments.

POPULATION OF STATE.-The population of Illinois has been reported as follows in the years named.

Taking the last three decades, the increase of population between 1860 and 1870 was 827,940, or 48.36 per cent; between 1870 and 1880 537,980, or 21.18 per cent; and between 1880 and 1890 748,480, or 24.32 per cent.

CITIES, COUNTIES AND TOWNS IN THE

STATE OF ILLINOIS.

NOTE-For reports not found in alphabetical order among the follow-ing, see "Additional Statements" at the end of this state.

ALEXANDER CO.-JOHN F. RECTOR. Clerk. County seat is Cairo.

The bonds below described are registered with the Auditor.									
LOANS-	-1	Interest	t		Princi	ipal.			
NAME AND PURPOSE.	P. C	t. Pay	able.	When	Due.	Outstand'g			
Cairo & St. Louis RR	8	Jd	& J	Jan. 1.	1892	\$16.000			
Cairo & Vincennes RR	8	J	6. J	July 1.	1892	31,000			
Funding.									
do				July 1,					
INITEDEOT an hand, de									

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 1896 was \$5.30, 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	When Due	Total debt (last returns). \$60,500
REFUNDIN	NG BONDS-	Tax valuation, real 1,303,240
4s, F&A,	\$4,500Aug. 1, 1898	Tax valuation, personal. 404,235
4s, J&J,	14,000July 1, 1909	Total valuation1,707,475
48, F&A,	6,000Aug. 1, 1910	Assessed valuation 13 of actual val.
48	2,000July 1, 1911	Total tax per \$1,000\$40.40
Interest p	avable at Alton.	Population in 1890 was10,294
	and the second second second	Population in 1880 was 8,975

AMBOY .- A. J. TOMPKINS, Supervisor.

This township is in Lee County. The bonds described are registered with the State Auditor.

INTEREST is payable by State Treasurer, Springfield.

AROMA.—HENRY Y. SWAN, Supervisor. This township is in Kankakee County. LOANS— When Due. REFUND'G BONDS, (reg.)— 55, ann. \$22,000....July 1, 1910 Subject to call at any time. Total debt Feb. 1, 1897...\$22,000 Four tax (per \$1,000).....\$5:20 County tax (per \$1,000).....\$5:20 County tax (per \$1,000).....\$5:20 Population in 1890 was.....1,093 Tax valuation 1895....\$22,000 Four thousand dollars of the township's debt are paid off each year. INTEREST on the refunding bonds is payable at Springfield, Ill., or at New York.

AURORA.-L. K. SCOTT, City Clerk.

 Aurora is in Kane County.
 Soura is in Kane County.

 LOANS
 When Due.

 bWATER BONDS
 5s, F&A, \$46,000.....Feb. 1, 1905

 5s, F&A, \$46,000.....Feb. 1, 1900
 5s, F&A, 30,000.....Aug.1, 1914

b \$1.000 coupon bonds.

INTEREST on water bonds is payable at the First National Bank, New York City.

TAX EXEMPT .- All bonds are free from taxation.

1897, was 15 Total TOTAL DEBT, ETC —The total city debt in January. 186 \$168,000; sinking fund assets, \$5,755; net debt, \$162,245. township debt (last returns) \$48,000.

township debt (last returns) \$48,600. ASSESSED VALUATION.-In 1896 the city's total assessed valu ation was \$3,732,268; total tax (per \$1,000), \$5550; in 1891 it was \$3,608,463. The township's assessed valuation of real estate in 1891 was \$3,093,375; of personal property, \$1,143,061; total, \$4,236,436. Property is assessed at 20 per cent of its actual value. BONDS [LLEGALLY ISSUED.-"Many years ago bonds were issued by the town to the Ott. Os. & Fox Valley R. R. Co. which were declared illegal by the Supreme Court of the United States in a suit in-stituted by the town of Ottawa, which issued similar bonds under the

same act of the Legislature of the State of Illinois, and of course town could not legally levy a tax to pay them." POPULATION.—The population in 1890 was 19,685; in 1880 was 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 Bonns—1895. 5s, J&J, \$10,000....1903-1907 (\$2,000 due yearly on July 1.) Interest payable in New York.

BEARDSTOWN .- This city is situated in Cass County.

LOANS- When Due. BEFUNDING BONDS-866J&J, \$96,500....Jan. 1, 1902 WATER BONDS-* 3.A&O, \$25,000...Apr. 1, 1908 Subject to call. Bonded debt Mar. 1, 1896. \$121,500 Bonded debt Mar. 1, 1800 Bonded debt Ma

INTEREST on the refunding bonds is payable by the State Treasurer on the water bonds at the First National Bank of Beardstown.

BELLEVILLE.- SE. F. WINKLER, Mayor.

This city is in St. Clair County

 This city is in St. Clair County.
 When Due.
 Tax valuation, real \$1,700,000

 REFEVENTING BONDS—
 Tax valuation, personal. 600,000
 Tax valuation personal. 600,000

 4s, M&S, \$\$4,000.....Sept. 2, 1909
 Total valuation 1896....2, 300,000

 Subject to call after Sept. 2, 1890
 Assessment is 4 actual value.

 4s, J&J, 40,000.....Jan. 1, 1910
 Total tax (per \$1,000).....\$58:40

 Subject to call after Jan. 1, 1900
 Total tax (per \$1,000).....\$58:40

 Population in 1890 was....10,683
 Population in 1890 was....10,683

 Population in 1897. (est)....20,000
 Total tax (per \$1,000)

TAX FREE,-All of the bonds issued by this city are exempt from taxation.

BEMENT.—This township is in Piatt County. The bonds described are registered with the State Auditor.

LOANS- When Due. FUNDING BONDS- Past due. 845, July 1, \$38,000......Past due. 108, July 1, \$1,000......Past due.

INTEREST is payable by the State Treasurer, Springfield.

LAKE SPECIAL DRAINAGE RIG DISTRICT .- This district is in Jackson County.

LOANS- When Due, 5, \$8,000.....July 1, 1902 1, \$7,000....July 1, 1903 1, \$000....July 1, 1903 1, \$000...July 1, 1903 1, \$000...July 1, 1904 1, \$000....July 1, 1905 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250.....\$600 1, \$1,250......\$600 1, \$1,250...... 6s, J, 6s, J, 6s, J, 6s, J, 6s, J,

BLOOMINGTON,-{DANIEL F. FOSTER, Mayor. MATT. C. SMITH, Treasurer.

Bloomington is in McLean County. The city owns its water works and electric-light plant.

and electric-light plant. LOANS- When Due: RATLEGAD BONDS issued to St. L. Jack. & Chie. R. R. — 1907 but subject to call after 1897 WATER WORKS-38, J&J, \$15,000....July 1, 1897 (\$5,000 due yearly to Jan. 1, 1899 Bonded debt Apr. 1, 1897...\$52,500 INTEREST on railroad bonds is payable in New York by the American Exchange National Bank; on water works bonds by City Treasurer. American Treasurer

BLOOMINGTON SCHOOL DISTRICT. -O. RAYBURN, Treasurer Board of Education.

LOANS- Ween Dite: 55, J&D. 510,000....June 1, 1908 BUILDING AND IMPROV. BONDS-68, J&D. \$15,000....Dec. 2, 1899 58, Sept. 10,000....Sept. 2, 1905 58, J&D. 5,000....June 1, 1906 Tax valuation 1896....3,194,265 58, J&D. 5,000....June 1, 1906

BLUE ISLAND .- N. A. Cool, Treasurer. Blue Island is in Cook County.

BRIMFIELD .-

This township is in Peoria County. The bonds described are regist red with the State Auditor.

LOANS- When Due. FUNDING BONDS- When Due. 53, July 1, \$17,000....July 1, 1895 (Part due yearly) to July 1, 1897 (Part due yearly) to July 1, 1897 (Port due yearly) to July 1, 1904 (Population in 1890 was... 1,589 INTEREST is payable by the State Treasurer, Springfield.

CAIRO.-{C. R. WOODWARD, Mayor. J. S. REARDEN, Comptroller.

CAIRO.- {J.S. REARDEN, Comptroller. This city is in Alexandria County. The railroad bonds due in 1892 and street bonds due in 1894 are subject to compromise at the rate of fifty cents on the dollar after add-ing due ecupons and interest on them to date of compromise. In making up debt statement they are given that valuation. LOANS- When Due. FUNDING RAILROAD BONDS-6s. J&J, \$54,100....Jan. 1, 1914 INSTALMENT BONDS-6s. J&J, \$30,921....July 1, 1895 RAILROAD BONDS-8s. J&J, \$30,000....Jan. 1, 1892 Total valuation in 1890 was...10,324 STREET BONDS-6s. J&J, \$30,000....Aug. 2, 1894 INTEREST on registered bonds is paid by State Treasurer, Spring deld.

CANTON UNION SCHOOL DISTRICT. This district comprises about ten square miles of Fulton County, including the whole city of Canton.

LOANS— Then Due. School Bonds, 1895— 5s, J&J, \$18,000....1907-1915 (\$2,000 due yearly on July 1.) Interest payable in New York.

CHAMPAIGN .- C. J. STRAHLE, Mayor.

This township is in Champaign County. The bonds described are registered with the State Auditor.

LOANS-	When Due.
SEWER BONDS-	
58,, \$5,000	
FUNDING BONDS-	
5s, J&J, \$30,000	1909-13
Subject to c	
Bonded debt Jan. 30,"	97 \$30,000
Floating debt	4,500

Total debt Jan. 30, '97. \$34,500Tax valuation 1896... 1,000,800 Assessment about 1_5 actual value. Tax rate (per \$1,000)\$27'00 Population in 1890 was....6,619 Population in 1880 was....5,909 Population 1897 (estimat.).10,000

INTEREST is payable by the State 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.

INTEREST is payable by the State Treasurer, Springfield.

ASSESSED VALUATION, -In 1894 the total assessed valuation for the township 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 \$8.49, and the average rate for the town was \$4.27.

CHICAGO.—{CARTER H. HARRISON, Mayor. ROBERT A. WALLER, Comptroller. This city is in Cook County. It will be noticed that all the bonds bear-ing a high rate of interest fall due within the next two years, making it possible for the city to decrease its annual interest payments ma-terially by refunding them at a much lower rate.

LOANS- When Due.	LOANS- When Due.
CITY BONDS, E, F. G. K. L. & O	TUNNEL BONDS (P)-Con
7s, J&J, \$150,000 July 1, 1899	7s, J&J, \$70,000 July 1, 1899
4s, J&J, 843,450 Apr. 1, 1901	78, J&J, 228,000 Sept. 1, 1899
48,, 60,000 Jan. 1, 1914	7s, A&O, 100,000 Oct. 1, 1898
CITY HALL BONDS-	7s, J&J, 198,000 July 1, 1899
7s, A&O, \$100,000 Oct. 1, 1898	48, J&J, 100,000 July 1, 1916
7s, J&J, 198,000 July 1, 1899	WATER BONDS-
RIVER IMPROVEMENT BONDS-	6s, J&J, \$82,000 Jan. 1, 1898
48, J&J, \$250,000 July 1, 1910	4s, J&J, 150,000 July 1, 1908
4g, J&J, g249,000 July 1, 1912	4s, J&J, 159,500 July 1, 1910
4s,, 500,000 July 1, 1913	4s, J&J, 821,000 July 1, 1912
48, g, J&J, 343,500 July 1, 1914	4s, J&J, 130,000 Jan. 1, 1914
48, g, J&J, 1,263,000 July 1, 1915	48, g, J&J, 446,000 July 1, 1914
SCHOOL BONDS (R)-	4s,g,J&J, 1,485,000 July 1, 1915
7s, J&J, \$200,000 July 1, 1899	3.65s J&J, 333,000 July 1, 1902
4s, J&J, 198,500 Apr. 1, 1907	3128, J&J, 225,000 July 1, 1909
4s, J&J, 146,000 Jan. 1, 1908	3128, J&J, 108,500 July 1, 1910
4s. J&J, 145,000 July 1, 1908	WORLD'S FAIR BONDS-
4s, J&J, 281,000 July 1, 1910	4s, J&J, \$4,526,000 Jan. 1, 1921
3128, J&J, 135,000 July 1, 1910	HYDE PARK-WATER BONDS-
SEWERAGE BONDS-	5s. J&J. \$50,000 Jan. 1, 1904
4128, J&J, \$489,500 July 1, 1900	LAKE VIEW WATER BONDS-
4s, J&J, 458,000 July 1, 1904	5s, J&J, \$23,000 July 1, 1904
4s, J&J, 387,000 July 1, 1908	4s, J&J, 50,000 July 1, 1907
4s, J&J, 490,000 July 1, 1912	TOWN OF LAKE WATER BONDS-
4s.g. J&J, 782,500 July 1, 1914	5s, A&O, \$75,000 Apr. 1, 1898
TUNNEL BONDS (P)-	(\$15,000 due ye'rly) to Apr. 1, 1902
7s, J&J, \$100,000 Jan. 1, 1898	WEST CHICAGO BONDS-
7s, J&J, 98,000 July 1, 1898	5s,, \$300,000July 1, 1917
7s, J&J. 98,000 Jan. 1, 1899	Subject to call after July 1, 1902
Bonds of 1893 and all subsequent	issues are payable in gold.

INTEREST .- Interest on the Chicago city bonds is paid in New York by the American Exchange National Bank.

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

July 1, 1897. Jan. 1, 1897. Jan. 1, 1896. Jan. 1, 1895. Tot. bonded debt.\$17,013,950 \$17,078,950 \$17,188,950 \$17,722,950 Sinking funds ... 1,577,754 1,205,952 1,090,672 358,229

Net debt.....\$15,436,196 \$15,872,998 \$16,098,278 \$17,364,721 The floating debt of the city on January 1, 1897, was \$4,525,567; a reduction of \$1,072,280 dur.ng 1896. The city's water debt on January 1, 1897 (included in the above total), was \$4,202,000.

CITY PROPERTY-The city owns buildings and real estate of the value of \$56,849,412, including water works which have cost \$25,-336,659, and an electric-light system.

DEBT LIMITATION.-The city's debt is limited by law to 5 per ent of the assessed valuation, as determined by the State Board of

ASSESSED VALUATION.-The city's assessed valuation (which is about one-tenth its cash value) and tax rate for city purposes have been as follows:

				Oity
Years.	Real Estate.	*Per. Property.	*Total Val.	Tax Rate
1896	.\$195,684,875	\$48,672,411	\$244,357,286	
1895	, 192,498,842	50.977.983	243,476,825	
1894		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	219,354,368	43.52
1888		37,349,369	160,641,727	35.63

* 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 their proportion of State and county taxes, and for certain improve-ments, the city in its corporate capacity not being assessable for these purposes.

CITY'S GROWTH.-The city's growth in population, wealth and indebtedness appears from the following:

STATE AND CITY SUPPLEMENT.

		City tax	
Year. Popula	tion. Valuation.	raised.	Bonded debt
1897\$1,928,	000 \$244,357,286		\$17,013,950
1896 1,778,			17,078,950
1895 1,616,			17,188.950
1894 (est.) 2,000,			17,722,950
1893 (est.) 1,700,		\$11,810,969	18,431,450
1890 1,099,		9,558,334	13,545,400
1880 503,		3,899,126	12,752,000
1870 306,		4,139,799	11,041.000
1860 109,		573,315	2,336,000
1850 28,	269 7,220,249	25,270	93,395

CHICAGO SANITARY DISTRICT.

This district was organized in 1889 and it includes practically the entire city of Chicago and the greater part of the towns of Lyons and Cicero. 4¹₂₈, J&J, ^{*}\$855,000, Jan. 1, ^{*}98⁻¹6 (^{*}45,000 due yearly.) 4¹₂₈, J & J, ^{*}8800,000, 1898 to 1917 (^{*}40,000 yearly on Jan. 1.) Total debt Mch., 1896.^{*}811,950,000 Tax valuation 1894...244,253,105 Tax levy over \$1,200,000 yearly. Population 1895 about..1,750,000

98

LOANS- When Due. 5s, M&N,\$1,500,000.Nov.,'98 to'12 (\$100,000 due yearly) 5s, J&J, \$2,650,000 Jan.,'98 to'14 (\$150,000 due yearly.) 5s, J&J, \$2,550,000.July.'98 to'14 (\$150,000 due yearly.) 4¹2s, J&J,\$3,600,000.Jan.,'98 to'15 (\$200,000 due yearly.)

CLARK COUNTY.-County seat is Marshall.

County seat is Marshall. LOANS- When Due. COURT HOTSE WARRANTS-6s, Jan., \$30,000....part yearly (Subject to call at any time.) REGISTERED BOND TAX-6s, May, \$30,000....May 1, 1900 Township Recist. Bonnbe-7s, var., \$60,000.....Various Bonded debt Jan. 1, '96. \$30,752 INTEREST on the registered bonds due 1900 and on the township

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. C URT HOUSE BONDS-5s, J&J, \$750,000...Jan. 1, 1899 4s, M&N, \$1,158,500.May 1, 1900 4s, M&N, \$00,000.May 1, 1900 4s, M&N, \$00,000.May 1, 1909 4s, M&N, \$00,000.May 1, 1898 (\$67,500 due y'rly) to Mar 1, 1898 (\$67,500 due y'rly) to May 1, 1912

(\$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 \$7.70 in 1880. ASESSED VALUATION in 1896 of real estate was \$217,526,79.2 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), \$7.50.. In 1891 the total assessed valuation was \$282,676,167. Property is assessed about one-tenth of its actual value. POPUL ATION —The population in 1200 was 1 tot 000...

POPULATION.-The population in 1890 was 1,191,922; in 1880, 607.524. In 1897 estimated at about 2,000,000.

Principal, Due. Oulstand'g. 1902 \$100,000 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, \$5:80, including State tax, \$3:30 and county tax, \$5:50. Property is assessed at ¹3 of its actual value. POPULATION in 1890 was 17.283; in 1880 was 16,197.

DANVILLE.--{W. L. RUNYAN, Mayor. R. E. LLOYD, Clerk.

DAINVILLE...-{R. E. LLOYD, Clerk. This town is in Vermillion County. The refunding bonds below are registered with the State Anditor. LOANS- When Due. BRIDGE AND PARK BONDS-5s, June, \$9,000...June 1, '98'00 SEWER BONDS-5s, A&A, 3,500...Feb. 1, '99'05 SEWER BONDS-5s, A&G, 10,500...Apr. 1, '01'09 14'2s, J&D, 15,000. June 10, '02'11 14'2s, J&D, 15,000. June 10, '02'11 Population in 1896 (estimat') 11,000 INTEREST on the park bonds due from 1897 to 1900 and on sewer bonds due from 1902 to 1911 is payable at the City Treasurer's office; on other bonds at the First National Bank of Chicago.

DECATUR.--{B. F. TAYLOR, Mayor. Decatur is the county seat of Macon County.

Decatur is the county seat of Macon County. LOANS— When Due. REFUNDING BONDS— 65, J&D, \$20,000....June 1, 1899 55, J&C, \$20,000....June 1, 1899 Tax valuation, personal. 9 '3,957 WATER WORKS BONDS— 55, J&J, 40,000....Jan. 1, 1913 Bonded debt Sept. 1, 1973 Total valuation 1896.....\$437,072 (Subject to call after Jan. 2, 1903) Bonded debt Sept. 1, '97. \$80,000 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., Chicago, III. DE K & A L B. \D. BROWN, Mayor.

DE KALB.- D. D. BROWN, Mayor, E. A. PORTER, Clerk,

This city is in De Kalb County.

DIXON.-Dixon is in Lee County.

INTEREST on the bonded debt of Dixon is payable by S. A. Kean & Co., Chicago, III.

DOUGLAS.-This township is in Effingham County. LoANS-
FUNDING BONDS-When Due.
When Due.6s, July, \$6,000......Mar. 1, 1906
Optional at any time.6s, Mar., \$32,000....Mar. 1, 1903
Optional at any time.6s, July, \$6,000....Mar. 1, 1903
Bonded deht (last ret'ns). \$47,000
Tax valuation, real.....\$25,521
Tax valuation, personal... 74,391
Optional at any time.6s, July, \$1,000....Mar. 1, 1905
Optional at any time.Tax valuation, personal.... 74,391
Total valuation in 1893.....\$8410
Population in 1890 was....4,211

DRUMMER.—T. Ross, Supervisor. This township is in Ford County. Bonded debt, Sept. 1, '97 \$58,000 | Total valuation 1897.... 546,465 City water debt (addit'al) \$,000 | Assessment '6 actual value. Assessed valuation, real. 455,330 | Population 1890......2,997 Assess. valua., personal. 91,135 | Population 1897 (est.)......3,500

EAST LINCOLN.— This township is in Logan County. The bonds described are regis-tered with the State Auditor.

LOANS— Wher. Due 55, July I, \$75,000...July I, 1906 Subject to call after July 1, 1896 Population in 1890 was.....4,480 Population in 1880 was.....4,056 NTEREST on the bonds of this township is payable by the State T*easurer, Springfield.

EAST OAKLAND.-C. C. ASHMORE, Superv'r.

This township is in Coles County. The bonds below have been de-clared illegal by the courts.

EAST ST. LOUIS.-East St. Louis is in St. Clair Co.

TOTAL DEBT-The total bonded debt of East St. Louis on Jan. 1, 1897, was \$650,000.

ASSESSED VALUATION in 1896 of real estate was \$3,738,373; personal property, \$803,219; total, \$4,541,592; total tax (per \$1,000) \$72.00. Property is assessed at about 20 per cent of its actual value.

POPULATION.—The population in 1890 was 15,169; in 1880, 9,185; in 1897 (local estimate) 31,500.

EAST ST. LOUIS SCHOOL DISTRICT .--

St. Clair County. Total debt (last returns). \$107,000 | Real valuation\$15,000,000 Tax valuation 1893.....2,524,721 | 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- Total valuation 1897... 3,358,011 58, J&J, \$16,000....1903-1905 Assessment about ½ Astual value. Bonded debt Aug. 1, '97 \$166,000 Population in 1897 (est.)...21,500 INTEREST on the bonds above described 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— When Due, 5s, ..., \$61,000 July 1, part yearly Bond, debt (last returns).\$105,000 Population in 1890 was.....2,451 Population in 1880 was.....2,430

INTEREST is payable by the State Treasurer, Springfield.

EVANSTON.- {WM. A. DYCHE, Mayor. HOWARD G. GREY, Comptroller.

E V ARNOT CIV.-- {HOWA Evanston is in Cook County. LOANS-- When Due. PUBLIC IMPROVEMENT BONDS--5s. \$40,000.... REFUNDING BONDS--4s. \$74,0001899-1913 (\$4,000 in 1899 and \$5,000 yearly 1900 to 1913 on July 1.) Bonded debt Sept. 1, '97 \$114,000 Floating debt......24,000

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. Tax rate (per \$1,000) \$53:85 Population in 1890 was... 13,059 Population in 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. FUNDING BONDS- Total valuation 1897...\$3,964,743 Assessment is ½ actual value. 55, J&J, \$104,000....July 1, 1898 (\$7,000 yearly to 1901; \$15,000 1902 to 1905; \$16,000 1906.) Total debt Aue. 1, 1897. \$104,000 INTEREST is parable by the State Treasurer. Springfield.

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

October, 1897.	NOIS-CITIES AN	d towns.	99
Ss, J&J, \$149,000Nov. 13, 1897 Equalized val Interest payable by State Treas'r. Population in	\$15,000 streturns). 164,000 uat'n 1896 1,009,362 1896 was 17,138 INTER	G BONDS- \$67,000July 1, 1897 ayments) to July 1, 1907 EST is payable by the St	Bonded debt (last ret'ns) \$76,000 Tax valuation, 1896 .1,615,580 Population in 1890 was 22,590 Population in 1880 was 20,686 tate Treasurer, Springfield.
Bonded debt(last returns)\$149,000 Population in FREEPORT {J. P. YOUNGER, Ma GEO. H. TANDY, Cl Freeport is in Stephenson County. LOANS- When Due, REFUNDING BONDS 1890- 4 ¹ 28, F&A, \$62,000Aug. 2, 1910 Int. payable at City Clerk's office. Total tac (per Population in Tax valuation Tax valuation, real1,300,243	yor. erk. , personal. \$495,293 n 1896 1,795,536 15 actual value. *\$1,000)\$68:96 REFUX 1890.max 10 4428, Jun	ET{SEBASTIAN I ADAM GROTI y is in Will County. NS	Bonded debt Jan.1, 1897. \$165,200 Tax valuation, real2,406,604 Tax valuation, personal. 634,095 Total valuation 18963,040,699 Assessment '5 of actual value. Total tax (per \$1,000) \$73:80 Population in 1890 was23,264
GALENA. JOHN G. SCHMOHL, Mayo	r. WATER 58, \$ INTER		d nds is paid by the City Treasurer.
LOANS- When Due. Total debt Sep REFUNDING BONDS- Assessed valu 68. July 1. \$48.674 Part yearly Population in	tion 1896394,334 1890 was 5,635 1880 was 6,451 are payable by the Bonded d	seat is Kankakee. (S. When Due. G BONDS- , \$53,000July 1, 1904 ebt Aug. 1, 1897. \$53,000	-A. J. BYONS, Treasurer. Tax valuation 1897\$5,376,208 Assessment about 15% actual value. Total tax (per \$1,000) '97\$9:40 Population in 1890 was28,732
GALESBURG-	, Mayor. City Clerk. KAN	KAKEE SCH	Total debt Aug. 1, 1897. \$33,000
LOANS- When Due. Total debt WATER BONDS- 5s, A&O, \$43,000Oct. 1, 1900 5s, A&O, \$43,000Oct. 1, 1910 5s, A&O, \$43,000Nov. 1, 1913 Tax valuation 5s, M&N, 25,000Nov. 1, 1913 Total tax (per Bonded debt Jan. 1, '97. \$136,000 Population In Floating debt	\$143,000 22,200 5, J&J, 1 1, 1897 120,800 18962,858,452 15 actual value.		Total debt Aug. 1, 1897. \$33,000 Tax valuation 18961,020,000 Beal valuation (est.)10,000,000 Population 1897 (est.)12,000 Tu
5s, M&N, 25,000Nov. 1, 1913 Total tax (per Bonded debt Jan. 1, '97. \$136,000 Population in Floating debt	nal Bank, New York COURT \$10,000(%)	seat is Lawrenceville. NS— When Due. HOUSE BONDS— July 1, 1897-1900 2,500 due yearly.)	-W. F. CURRY, Treasurer. Total debt
GALLATIN CO.—County seat is s bonds below described are registered with the S LOANS— When Due. Equalized vali FUNDING BONDS— When Due. Assessment al 68, J&J, \$190,000July 1, 1905 (Subject to call at any time.)	Shawneetown. The State Auditor. mat'n '96.\$1,532,493 bont 14 actual value. 1890 was 14 935	OLN	Assessment ¹ 4 actual value. Population in 1890 was14,693 Population in 1880 was13,663 Population 1895 (estimated) 16,000
BALLE AD AD BONDS- 7s & S., \$51,000 Past due. Anterest is payable in New York. TOTAL BONDED DEBT at date of last ret Net debt per capita in 1890, \$16'27; in 1880, \$23'8	This cit	y is in Logan County.	OLLIN, Clerk. Total debt Jan. 1, 1897 \$51,500 Tax valuation, real 416,732 Tax valuation, personal. 303,793 Total valuation 1897720,525 Population in 1890 was6,725
GIBSON CITYC. S. COARY. Gibson City is in Ford County. LOANS- When Due. Water debt Ju Water BONDS- 5s, Jan., \$7,800	rection. Floating - Floating - INTER INTER 1895. 170 000 L OC	lebt	ate Treasurer, Springfield.
(Subject to call Jan. 1, 1900.) SPECIAL ASSESS WATER BONDS— (\$1,800 payable yearly.) INTEREST on the 5s is payable at the office of on the 6s at the First National Bank, Chicago, III.	1890 was	seat is Lincoln. IS- When Due. BONDS- 20,000	Tax valuation, personal\$969,447 Total valuation 18977,146,845 Assessment abt. ¹ / ₄ actual value. State tax (per \$1.000)\$5:50
GREEN RIVER SPECIAL D DISTRICTA. N. STEVENSO Bureau County.	N, Treasurer. N, Treasurer. Total debt Tax value TAX F taxation.	Charling and an attaining 22	by this county are exempt from
LOANS- When Due. GREEN RIVER BONDS- 68, Jan., \$57,000	ept. 1, 1897.\$76,000 County with the S	seat is Decatur. The bon itate Auditor.	DODD, County Clerk. nds described below are registered Total debt Jan. 15, 1897 \$112,000
Grossdale is in Cook County. Total debt Aug. 1, 1897., \$125,000 Population in : Act.val'tion of property 2,000,000 The town's bonds were issued for sewer purposes at the rate of 6 per cent, payable annually at the f of Chicago.	COURT I 58,, \$ 1897 (est.)1,600 REFUND	forse Boxbs—1893. 4,0001900-1901. 66.0001902-1912. ,000 due yearly.) two Bos— 32,0000ct., 1897-1899. is payable at New York	Tax valuation, real
58,, \$30,000,July, 1898 Total tax (per (\$10,000 due yearly) to July, 1900 Population in Total debt Jan. 15, 1897., \$50,000 Population in	1896\$7,386,981 about 5 actual value \$1,000)\$32:00 1890 was31,907 1880 was35,337	and the second	TIN, Mayor. SON, Clerk. Assessment about ¹ 4 actual value. Taxation (per 1,000)\$1-60 Population in 1890 was4,052 Population in 1897 (est.)6,000
INTEREST is payable by the State Treasurer, Sp JACKSONVILLE.—This city is in 1	Morgan County, with the S	tate Auditor.	onds below described are registered
LOANS— When Due. Equalized valu FUNDING BONDS— 5s, J&J, \$99,000Apr. 27, 1905 4'4'9s, J&J, 155,500July 1, 1909 Subject to call July 1, 1909 Total debt (last returns)\$254,500 Population in The bonds are registered with the State Treasuren INTEREST is payable at State Treasury, Sprin York City.	r. ugfleid, and in New Karlon Structure Karlon Structure Karlo	PURPOSE. P. Ct. House bonds, 1890. 6 Subject to EST is payable at the A City, and at the State Tre DEBT on February 1, \$800,000, as given above IZED VALUATION in 2	Payable. When Due. Outstand'g. July 1, July 1, '98-'03 \$800,000 o call after July 1 'in any year. merican Exchange National Bank. easury, Springfield. 1896, was \$959,325, which was e, on July 1, 1896. 1895 of real estate was \$5,484,546;
JASPER COUNTY.—County see bonds described below are registered with the Sta LOANS— When Due. RAILROAD BO	at is Newton. The ste Auditor. DNDS-	970. Property is assessed ATION in 1890 was 40,3 tion, according to local fi	al, \$6,513,517; total tax rate (per d at about one-fourth actual value 80; in 1880 it was 37,692. In 1896 gures, was 45,000.
-98, Oct. 1, 848,000,Oct. 1, 1897 Bonded debt(la	1896 . 1,635,021 County se 1890 was 18,158 LOAN	at is Edwardsville.	M. McCormick, Treasurer. Valuation, dc. Assessment about ¹ 4 actual value.
JEFFERSON COUNTYCon	The count	boxbs 1877- y has no bonded debt. tion, real\$8,992,563 tion, personal 1,764,478	Assessment about 20010 #40000 101. \$520 County tax (per \$1,000), '96\$520 Population in 1890 was51,535 Population in 1880 was 50,126

MASON AND TAZEWELL (Special Drainage Districts) .- J. S. MCCULLOUGH, Auditor.

The bonds described below are registered with the State Auditor.

LOANS-		Principal.	
NAME AND PURPOSE.	P. Cl. Payable.	When Due. 0	hustand'g.
Drain. district bonds, 1888	5 7 July 1	July 1, 1898	\$19,000
Do. do. 1886		July 1, 1899-1900	54,000
Do. do. 1886	. 7 July 1	Apr. 1, 1901	18,000
TOTAL BONDED DEI	BT registered of	n Sept. 1, 1897, was	\$91,000.

MATTOON TOWNSHIP .- This township is in

 IVIATITOUTATITOUVIASITITAL

 Coles County. The bonds described are registered with the State Auditor.

 LOANS
 When Due.

 FUNDING BONDS
 Tax valuation, real,'96.\$1,072,742

 Assessment about '6 actual value.
 Assessment about '6 actual value.

 6s, May 1, \$50,000....May 1, 1901
 Population in 1890 was..... 7,790

 Sonded debt Feb.19, 1897 \$96,000
 Tax beta The Strip of ald

INTEREST is payable by the State Treasurer, Springfield.

MATTOON CITY.-{C. E. WILSON, Mayor. W. F. ALLISON, Treasurer.

This city is in Coles County. LOANS— When Due. RAILROAD AID BONDS— 6s, Mar., \$21,000....Mar. 22, 1915 6s, Mar., 15,000....Mar. 22, 1900 6s, Mar, 25,000....May 1, 1910 Total debt Feb. 1, 1897....\$61,000 Tax valuation, real.....\$638,607

 Junc
 Tax valuation, personal.\$199,462

 8s Tax valuation, 1895.....

 ar. 22, 1915
 Assessment is 16²3% actual value.

 ar. 22, 1910
 Total tax (per \$1.00)

 y 1, 1910
 Population in 1890 was......\$78°00

 ...\$61,000
 Population in 1890 was......\$733

 ...\$638,607
 Population in 1897 (est.)...11,000

MOLINE.-

Moline is is Rock Island County. Moline is is Rock Island County. LOANS- When Due. BRIDGE BONDS-5s, J&J, \$3,000....July 15, 1898 (\$1,000 due y'rly) to July 15, 1900 5s, M&S, \$3,000....Nov. 1, 1906 STREET IMPROVEMENT-4¹28, M&S, \$15,000...Sept. 1, 1914 Subject to call after Sept. 1, 1904 4¹28, J&J, \$10,000...Jan. 2, 1917 WATER WORKS-4¹28, M&S, \$50,000...Sept. 1, 1899 (\$10,000 due y'rly) to Sept. 1, 1903 Subject to call at any time. INTEREST on the \$3,000 bridge

LOANS— When Due. 4¹28, F&A, \$10,000...Aug. 1, 1914 Subject to call after Aug. 1, 1904 Total debt Sept. 1, 1897. \$91,000 Tax valuation, real....1,243,074 Tax valuation, personal. 609,406 Total valuation 1896...1, 852,480 Assessment about ¹4 actual value. Total tax (per \$1,000)....\$83.90 Population in 1890 was... 12,000 Population in 1897 (est.)...18,000

INTEREST on the \$3,000 bridge bonds is payable in New York City; n all other bonds in Moline. 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.
 Tax valuation 1897...\$10,955,087

 REFUND'G COURT HOUSE 1887.
 Assessment is ¹/₃ actual value.

 4s, June 15, \$100,000, June 15,1997
 State tax (per \$1,000)......\$5.50

 Subject to call aft, June 15, 1897
 County tax (per \$1,000)......\$5.50

 Total debt Sept. 1, 1897. \$100,000
 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 FUNDING BONDS 1882— State tax (per \$1,000)......\$5'20 Tax valuation, real.....2,395,759 Tax valuation, personal. 339,125 NDECEST is norphe at \$12 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.
 Total valuation 1896...\$8,101,180

 COURT HOUSE BONDS Assessment about ½ actual value.

 5s, J&D, \$20,000.....Dec. 1, 1897
 State tax (per \$1,000).....\$210

 (\$10,000 due yearly) to Dec. 1, 1897
 Interest payable at Chicago.

 Total debt Feb. 15, 1897.
 \$30,000

OREGON.-This township is in Ogle County.

LOANS-	When Due.	Tax valuation, real	\$176,472
FUNDING BONDS-		Tax valuation, personal.	110,800
		Total valuation 1880	
(Part due yearly) to	July 1, 1898	Population in 1890 was	1,951
Bonded debt (last retu	rns).\$53,000	Population in 1880 was	1,765
INTEDECT is nava	ble by the Sta	te Treasurer, Springfield	

PANA.-(City.)-{JACOB HUBER, Mayor. J. J. PIERPOINT, Treasurer. This city is in Christian County.

LOANS. When Due. Tax valuation, personal. \$241,606 WATER WORKS BONDS— 6s, Mar., \$37,500....Mar. 1, 1914 (Subject to call atter Mar. 1, 1899) | Total tax (per \$1,000).....\$77:20 Total debt Feb., 1897.... \$37,500 | Population in 1890.....\$707 Tax valuation, real..... 459,606 | Population 1897 (estimated).7,000

PANA.—(Township.)—H. B. KIRPATRICK, Clerk. This township is in Christian Co. The bonds below described are registered with the State Auditor.

registered with the State Auditor. LOANS— When Due. FUNDIG BONDS—1885-7— 5s, July 1, \$102,000...July 1, 1905 Subject to call at any time. Subject to call after July 1, 1907 Subject to call after July 1, 1897 NUMBEREST on bonds is payable by State Treasurer, Springfield. Treasurer State Auditor. Total debt Feb. 1, 1897... \$138,000 Tax valuation, real...... \$27,333 Tax valuation, personal. 182,432 Total valuation 1897....1009,832 Population in 1890 was.....6,143 Population in 1897 (est.).....7,200 INTEREST on bonds is payable by State Treasurer, Springfield.

PARIS .- This township is in Edgar County. The bonds are registered with the State Auditor. The railroad-aid bonds described below have been declared illegal by the United States Court.

INTEREST is payable by the State Treasurer, Springfield.

PEKIN .- Pekin is in Tazewell County. The bonds described

below are registered with the State Auditor. LOANS- When Due. 5s, July 1, \$28,000...Feb. 1, 1907 Subject to call after Feb. 1, 1907 Subject to call at any time. KEFUNDING BONDS-5s,, \$75,500...July 1, 1915 Subject to call after July 1, 1905 Subject to call at any time.

INTEREST on registered bonds is payable at State Treasury*

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) \$45.70.

POPULATION.—The population in 1890 was 6,347; in 1880 was 5,993. In 1895 it was 9,651.

PEORIA.--{JOHN WARNER, Mayor. W. D. MEISSER, Comptroller. This city is in Peoria County.

and ordy so the source country.	
LOANS— When Due. BOUNTY BONDS—	SCHOOL BONDS-(Cont.)-
BOUNTY BONDS-	4s, M&S, 39,000Sept. 1, 1907
4 ¹ ₂₈ , M&S, \$21,000Mch. 1, 1902	STREET AND SEWER BONDS-
4128, M&S, 21,000Mch. 1, 1903	
	68 4,000
4128, J&J, \$100,000. July 1, 1908	
SCHOOL BONDS-	78, M&N, \$50,000May 15, 1899
7s, J&D, \$20,000June 1, 1898	5s, M&N, 50,000May 15, 1901
4128, M&N, 8,000. May 1, 1908	4 ¹ ₂ s, J&D, 195,000June 1, 1908
4128, J&D, \$10,500June 1, 1910	Dest and a short when some the former
- ,	

INTEREST-Interest on the bonds is payable in New York at Mer-chants' Exchange National Bank.

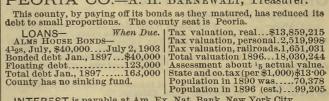
TOTAL DEBT ETC.—The city's bonded debt on January 1, 1897 ' was \$514,500, of which \$295,000 was water debt; floating debt, \$50,-000; total debt, \$564,500. The special assessment and street and sewer bonds in the table are not included in the total bonded debt.

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 city retains the right to re-purchase the property 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 estate was \$7,990,187; of personal property, \$1,650,310; total \$9,640,497. Property is assessed at one-tenth its actual value. Total tax rate (per \$1,000) \$88.50.

POPULATION.-The population in 1890 was 41,024; in 1880 was 29,259; in 1897 (estimated) 60,000.

PEORIA CO.-A. H. BARNEWALT, Treasurer.



INTEREST is payable at Am. Ex. Nat. Bank, New York City. POPULATION in 1890 was 70,378; in 1880, 55,355.

PERRY COUNTY .-- JONAH FLAVELL, Treas.

County seat is Pinckneyville. 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 de-clared 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 the loan new tria

							Principal		
NAME AN	D PURPO	DSE.	P. Ot	. Pa	iyal	ble.	When Due.	Outstand'g.	
Railroad	aid bon	ds	7	J	80	J		\$\$100,000	
do	do			J	an	1		97,000	

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), \$3:10; county tax (per \$1,000), \$7:40; and average school tax about \$12:50.

POPULATION in 1890 was 17,529; in 1880 was 16,007; in 1894 (local estimate), was 25,000.

PIKE COUNTY.-V. A. GRIMES, County Clerk. County seat is Pittsfield. The bonds below described are registered with the State Auditor.

LOANS-	-In	terest.	-Princ	
	P. Ct.	Payable.	When Due.	
Railroad aid bonds	. 7			\$52,000
School bonds	. 5		Aug. 1, '98-'06	27,000
The state of the state of the		(\$3,000) due yearly.)	

INTEREST is payable by State Treasurer, Springfield. TOTAL DEBT on Jan. 1, 1897, was \$102,000, of which \$52,000 was bonded and \$50,000 was floating 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 \$5:50; county tax (per \$1,000), \$7:50. 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.

INTEREST is payable by the State Treasurer, Springfield.

October, 1897.	NOIS-CITIZ	s and to
PULASKI COUNTY County so		Twelve thousand \$13,000 in 1899 an
The bonds described are registered with the State _LOANSWhen Due. Bonded debt (la	ast returns) \$88 100	PRINCIPAL an Bank of Chicago, I
CAIRO & VINCENNES RR— Population in 1	nation '96.1,017,727 1890 was 11,355 1880 was 9,507	RUSHVIL
8s, J&J, \$29,000past due.] INTEREST is payable by the State Treasurer, Sp	pringfield.	County. Total debt (last rei Water debt (inclusion
QUINCY{JOHN A. STEINBACH, May	yor.	Water debt (includ Tax valuation 189
Quincy is in Adams County.	east of the mental	SALINE C
The sinking fund as now established "\$50,000 ann all bonds due or to become due before 1907 excep	pt about \$100,000.	bonds are all regi LOANS—
6s, July 1, \$351,000, July 1, 1898 44s, July 1, \$15	When Due. BONDS-(Con.) 50,000.July 1, 1906	NAME AND PURPOS Cairo & Vincennes Louisville & Nashy
6s, July 1, 35,000July 1, 1899 4 ¹ ₂ s, July 1, 18 cMiss. & Mo. Riv. A. L. R. R 4 ¹ ₂ s, July 1, 11	4,000.July 1, 1908 15,000.July 1, 1910	Belleville & Eldora
6s, J&J, \$62,500Jan. 1, 1900 4s, July 1, 6s, J&J, 37,500July 1, 1900 4 ¹ 2s,, 31	44,000.July 1, 1908 15,000.July 1, 1910 1,000.July 1, 1911 14,000.1911 to 1917	INTEREST is p
oneroabiad boabs- (\$00,000 year)	y to 1916, inclusive, 00 in 1917.)	TOTAL DEBT EQUALIZED V
a \$1,000 each; b \$100, \$500 and \$1,000 each; c \$5 * Re-registered.	500 each.	was: of real estate \$224,653; total, \$
INTEREST on all bonds registered with the Stat all issues excepting the Miss. & Mo. River Air I	e Treasurer (i. e. on	erty is assessed at POPULATION
Set in the State Treasury in Springfield or at the A National Bank of New York. Interest on the Mi Line bonds is payable at the Rickey National Bank	American Exchange	SANGAM
Line bonds is payable at the Rickey National Bank TOTAL DEBT,-The subjoined shows Quincy's		County seat is SI
Sept. 2, '97. Feb. 13, '97. Jan Total funded debt\$1,285,400 \$1,344,200 \$1,4		LOANS- FUNDING BONDS-
Sinking funds\$1,285,400 \$1,344,200 \$1,4 Sinking funds	50,000 \$1,467,300 50,000 50,000	\$5, an., \$75,000 (\$15,00) due y'rly REFUNDING BON
Net debt\$1,235,400 \$1,294,000 \$1,3		4s. J&J. \$40,000
ASSESSED VALUATIONThe city's assessed 25per cent of actual value") and tax rate have been	n as follows :	4s, J&J, 25,000 4s, J&J, 27,000 Interest is payab
Years. Real Estate. Per. Property. Total A 1896\$3,939,500 \$1,213,742 \$5,15 18953,820,932 1,212,886 5,09	ss. Val. Tax Rate. 33,242 \$68.30	
$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$	33,318 70.08 35,599 68.75 18,339 68.75	SANTA A
$1890 \dots 3, 476, 451 1, 403, 505 4, 87$	79,956 64.80	LOANS-
THE POPULATION in 1890 was 31,494; in 1 The population in 1897 was estimated at 45,000.	.880 It was 27,268.	RAILROAD AID I 6s, July 1, \$8,000
RANDOLPH COCounty seat is Ch	aston	(\$4,000 due year 6s, July 1, \$20,000 (\$5,000 due year 6s, July 1, \$12,000
Total debt (last returns) \$29,000 Total tar (ner		6s, July 1, \$12,000
Sinking rund	1890 was25,049 1880 was25,690	INTEREST is p
		SEVENH
RICHLAND COUNTY Count	ty seat is Olney. The	This township is
bonds described below are registered with the Sta LOANS- When Due. Total debt (last	t returns), \$125,000	FUNDING BONDS 6s, July 10, \$56,00
REFUNDING RR. BONDS- 6s, July 1, \$125,000Jan. 1, 1904 Assessment h	ion 18961,799,703 s ¹ 3 actual value.	Total debt Feb. 1, Tax valuation, rea
Subject to call at any time. Population in 1 INTEREST is payable by State Treasurer, Sprin	1890 was15,019	INTEREST is p
A STATE OF A COMPLETE AND A STATE OF A STATE	COLUMN AND LONG L'AND AND	SCHUYLE
ROCKFORD {E. W. BROWN, Mayo H. C. SCOVILL, Clerk	k.	County seat is Ru The bonds descri
Rockford is in Winnebago County. LOANS- When Due. 4298, \$40	,000Feb. 1, 1909	LOANS- FUNDING BONDS-
CITY BONDS- 7s, \$2,500May 1,1898 4s,9, Interest payabl	.400Sep. 16, 1898 le by City Treasurer.	5s, J&J, \$55,000.J' Bonded debt Jan. 1
58, 14,000July 1,1900 Water debt (ind	cluded) 96,100	Equaliz'd valuat'n,
58, 12,000Nov. 1, 1901 Floating debt 58, 12,000Nov. 1, 1902 Equal'd valuati	ion, real. 4,116,012	INTEREST is p
5s, 10,000Nov. 1, 1903 do do 5s, 20,600June 1, 1903-4 do do	personal.1,471,396 railroads 186,764	SHAWNE

58, 10,000......June 1, 1903
 58, 20,600.....June 1, 1903-4
 4¹98, 27,700...June 1, 1905
 4¹98, 36,200.June 1, 1905
 4¹98, M&S, 43,900.Mar. 1, 1907
 4¹98, 28,500.Dec. 15, 1908
 REFUNDING BONDS 48, 8.a., \$12,000.Sep. 15, 1910
 DERT LIMITATION

 a0
 a0
 personal, 1,471,396

 do
 do railroads 186,764

 Total valuation 1896,...5,782,507

 Assessment ¼ to 15 actual value.

 Tax rate (per \$1,000)....\$45.30

 Population in 1890 was...23,584

 Population in 1890 was...13,129

 Population in 1897 (est.)...35,000

DEBT LIMITATION. - No debt can be created to exceed 5 per cent of the assessed valuation

ROCK ISLAND.- T. J. MEDILL, JE., Mayor.

In Rock Island County,		
LOANS-	-Interest	Principal.
NAME AND PURPOSE.	P. Ct. Payable.	When Due Outstanda
Refunding bonds	. 41g semi-an.	
Waterworks bonds	. 5 F&A	Feb. 1, 1902 25,000
INTEREST on bonds is now	able in New Ve	with at the Dimit Matlanal

Bank and on water 5s at the office of Winslow, Lanier & Co.

TOTAL BONDED DEBT on Sept. 1, 1897, was \$195,000; water debt, included, \$25,000. The city's debt is limited by the general corporation law of the State to 5 per cent of the assessed valuation. ASSESSED VALUATION in 1896 of real estate was \$1,199,556; personal property, \$453,739; rallroads, \$159,509; total, \$1,813,104; total tax rate (per \$1,000) \$91'00. Assessed valuation is about one third of actual value.

POPULATION.-The population in 1890 was 13,634; in 1880 was 11,659. School census 1891, 15,211. In 1896 the population, ac-cording to local figures, was 20,000.

ROCK ISLAND SCHOOL DISTRICT-C. R. Marshall, Clerk,

ROCK ISLAND COUNTY.-F. Tittering-ton, Treasurer.

County seat is Rock Island.

d dollars of the county's bonds are payable in 1898, and so on alternately until paid. nd INTEREST are payable at the First National

LE.-Rushville is the county seat of Schuyler

COUNTY .--- County seat is Harrisburg. The ristered with the State Auditor.

 P. Ct.

 Image: Series R. R.
 6

 Image: Series R. R.
 6

 Image: Series R. R.
 6

 "Subject to call.
 6

 rado R. R.
 6
 25,000

ayable by State Treasurer, Springfield.

availe by State Freasurer, Springheid. February 1, 1897, was \$195,000. /ALUATION in 1897 was \$1,622,475. In 1895 it 1639,047; total tax rate (per \$1,000) \$7.50 Prop-t one-tenth of its actual value.

in 1890 was 19,342; in 1880 was 15,940.

ION CO.-JOHN H. PIPER, Clerk.

pringfield.

ANNA.-J. F. CASE, Clerk.

payable by the State Treasurer, Springfield.

ICKORY .- W. T. CONLEY, Superv'r. s in Coles County.

 When Due.
 Tax valuation, personal...\$44,203

 s Total valuation 1895.....384,916

 Assessment is 'a actual value.
 Total tax (per \$1,000)...\$21'70

 al......340,710
 Population in 1890 was.....1,456
 payable at the First National Bank, Chicago, Ill.

ER CO.-A. P. RODEWALD, Clerk.

ushville. ibed are registered with the State Auditor.

 When Due.
 State tax (per \$1,000)......\$5:50

 County tax (per \$1,000)......6:50

 Y1, '98,'03 &'08
 Population in 1890 was.. 16,013

 1, 1897...\$55,000
 Population in 1880 was.. 16,249

 1, 1896.2,870,797
 Population in 1880 was.. 16,249

ayable at National Park Bank, New York City.

SHAWNEETOWN .- This city is in Gallatin County. The bonds are registered with the State Auditor.

LOANS— When Due, FUNDING BONDS— 68, J&J, \$50,000....July 1, 1901 Subject to call at any time. RAILROAD AID BONDS— 98, J&J, \$25,000....past due Bonded debt (last returns).\$75,000 Population 1890 (precinct)..1,570 INTEREST is payable by the State Treasurer, Springfield.

ISLAND LEVEE DRAINAGE DISTRICT,-Situated in Pike and Calhoun Counties. SNY

This district has no bonds outstanding. A levee district was organ-ized in 1870 and \$650,000 of bonds were issue, which the Supreme Court Court of Illinois has declared illegal. See CHRONICLE, V. 64, p. 343.

SPRINGFIELD, _____This city is in Sangamon County. All the 5s 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 debt is largely reduced by payment.

exceeds \$15,000,000, or the present debt is largely reduced by payment. LOANS- When Dute. REFINDENC- 58, Sept. 1, \$128,000...Sept. 1, 1906 58, Sept. 1, \$207,900...Sept. 1, 1900 58, Sept. 1, 127,000...Sept. 1, 1901 58, Sept. 1, 155,800...Sept. 1, 1903 58, Sept. 1, 155,800...Sept. 1, 1903 1NTEREST on the refunding bonds is paid at the State Treasury in Springfield; on the school bonds at the City Treasury. TOTAL DEBT.-The subjoined statement shows the city's total bonded debt on the first of March. 1897, 1894, 1893, 1892 and 1891. 1897. 1894. 1893. 1892. 1891.

Total bonded debt....\$902,350 \$902,350 \$916,850 \$913,850 \$913,850 CITY PROPERTY.-The estimated value of city property on March 1, 1897, was \$925,250.

ASSESSED VALUATION, -The city's equalized valuation (about

one-lifth cas	sh value) and	the tax rate have	been as tonows:	
Years.	Real Estate.	Per. Property.	Total Ass. Val.	Tax Rate.
1895	\$3,628,288	\$1,040,110	\$4,668,398	
	3,590,572	1,239,131	4,829,703	000.00
	2,998,817	1,270,448	4,289,265	\$68.05
	3,269,984	1,354,469	4,624,453	5.05
1888			4,334,781	

POPULATION.-In 1890 population was 24,963; in 1880, 19,743.

in Dewitt County.

TAZEWELL CO.-C. S. Wood, Treasurer.

County seat is Pekin. The bonds below described are registered with the State Auditor.

LOANS-NAME AND PURPOSE. Refunding RR. bonds. * But subject to call on and after July 1, 1910, to the amount of \$20,000 annually until paid.

INTEREST is payable at the American Exchange National Bank of New York City.

TOTAL DEBT on February 1, 1897, was \$194,000.

ASSESSED VALUATION of real estate in 1895 was \$6,446,075; personal property, \$982,638; total, \$7,428,713. State tax (per \$1,000), \$5:50; county tax (per \$1,000), \$7:50. 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 | Tax rate (per \$1,000)......\$68:00 Tax valuation 1896......693,438 | Population in 1890 was.....4,488 Assessment about ¹5 actual value. | Population in 1897 (est).....7,500

WARSAW.-This city is in Hancock County.

LOANS. When Due. Tax valuation, real......\$183,103 RALROAD AID BONDS-Gs, July, \$49,400......Past due. Bonded debt (last returns).\$49,400 Population in 1890 was.....2,721 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. LOANS- When Due. RAILROAD BONDS-6s, Mar., \$110,000....Mar. 1, 1895 (\$10,000 due yearly)to Mar. 1, 1908 Total debt Apr. 1, 1897. \$120,000 Population in 1890 was.... 19,262 Tax valuation, real..... 2,709,320

WAYNE COUNTY.— {W. H. DAUBS, Treasurer. County seat is Fairfield. Bonded debt of county all paid off.

WEST LINCOLN .- This township is in Logan County LOANS. When Due. Bonded debt (last returns). \$50,000 FUNDING BONDS— 55, July 1, \$50,000....July 1, 1910 Subject to call at any time.

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 have been declared illegal by the Illinois Supreme Court and the United States District Court.

LOANS-	-Interest	-Princip	al.
LOANS- NAME AND PURPOSE.	P. Ct. Payable.	When Due. (Dustand'g.
Cairo & Vincennes RR	8 J & J	SeptDec., 189	2 \$99,500
Refunding	6 J & J	July 1, 1905*	50,000
Do	6 J & J	July 1. 1905†	100,000
* Subject to call. † Subje	ct to call after Ju	ıly 1, 1895.	HOUR DODDO.
INTEREST is pavable by	State Treasurer	C. TRUMPER, CONTRACT	and the state of the

TOTAL DEBT on March 15, 1897 was \$249,500.

EQUALIZED VALUATION in 1896, \$2,365,523. Property is assessed at "about 20 per cent of its actual value."

POPULATION in 1890 was 25,005; in 1880, 23,087

WHITESIDE COUNTY SCHOOL DIS-TRICT NO. 21.-J. W. Alexandria, Sec'y.

WILLIAMSON CO .- County seat is Marion.

The bonds below are registered with the State Auditor.

LOANS-NAME AND PURPOSE. Refunding bonds 1895.

TOTAL DEBT on the date of our last returns was \$120,000, of which \$100,000 was bonded and \$20,000 was floating debt.

ASSESSED VALUATION in 1896 was \$1,777,110; State tax (per \$1,000), \$5.50.

POPULATION in 1890 was 22,226; in 1880 was 19,324; in 1895 (estimated) 25,000.

WINDSOR .- T. N. HENRY, Mayor.

WINDSOR.—T. N. HENRY, Mayor. This to wuship is in Shelby County. LOANS. When Due. FUNDING BONDS-6s, July 1, \$50,000...July 1, 1902 Subject to call at any time. 6s, July 1, \$12,000.... Bonded debt Feb. 1, 1897....\$63,000 Sinking fund......10,000 NTECECT is parable by the State Tracequere Springfold 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 Illinois which have registered according to the acts of Feb. 13, 1865, and 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.

 Place
 Repair

 Atlanta Twp., Kane Co.
 **2

 Aurora Twp., Kane Co.
 **2

 Aurora Twp., Kane Co.
 **2

 Burkon Twp., Douglass Co.
 **3

 Bowdre Twp., Douglass Co.
 **3

 Brue Ridge Twp., Haitt Co.
 **3

 Bowdre Twp., Douglass Co.
 **3

 Brue Ridge Twp., Kane Co.
 **4

 Concord Twp., Dewilt Co.
 **4

 Concord Twp., Vermilion Co.
 **4

 Concord Twp., Vermilion Co.
 **4

 Concord Twp., Vermilion Co.
 **4

 Conse Creek Twp., Harshall Co.
 **4

 Goose Creek Twp., Platt Co.
 **5

 Jonesboro County.
 **8

 Marshall Twp., Clark Co.
 **7

 Marshall Twp., Stark Co.
 **8

 Marshall Twp., Stark Co.
 **8

 Marshall Twp., Stark Co.
 **8

	· · · · · · · · · · · · · · · · · · ·		
Bonds	Intere	st	Popula-
egistered.	Rate	Maturity.	tion.
\$29,000	6	July 1, 1902	1,699
48,000	10	Various.	22,258
22 100	7	Von to 1005	
33,100		Var. to 1905	1,925
35,000	10		1,665
30,000	10		1,896
28,000	10		12,261
40,000	6	June 1, 1906	2,712
66,000	4	1900 & 1911	24,963
47,000	10 &		3,463
25.000	10	o fullionioi	1,086
46,000	5-6	Var. to 1910	2,140
		Tula 1 1000	0.740
30,000	514	July 1, 1902	2,748
25,000	10		1,729
30,500	6	Var. to 1909	1,210
40,000	10	Various.	1,898
28,500	5 &	6 Var. to 1916	1,471
37,000	5	Var. to 1909	1,610
200,000	7		17,800
33,500	8		15,013
	8		2,091
25,000		Various.	
45,000	10		12,106
31,000	5	July 1, 1910	5,811
30,000	10		1,470
26,000	6	Optional.	2,931
36,000	6	Dec.27, 1903	1,545
96,900	5 &	10 Var. to 1910	1,875
25,000	6	July 1, 1907	4,696
59,400	6	Aug. 21, 1901	1,197
00,100		Hug. 21, 1001	-,
50,000	6	July 1, 1901	
32,356	6	0 415 1, 1001	
		Var. to 1909	1,484
45,000	6		1,404
50,000	10	Various.	1,538
150,000	10	Various.	9,464
62,000	6	Sept. 1, 1903	2,267
50,000	8		
95,000	6 & 10		1,241
27,000	8 & 6		925
30,000	6	Sept. 1, 1904	2,990
26,000	6	Sept. 1, 1904 Mar. 1, 1902	1,606
	6	Apr 10 1900	1,058
25,000		Apr.10,1900	1,000
30,000	10	Various.	1,729
	0	Tula 1 1001	
50,000	6	July 1, 1901	
33,000	6	Var. to 1908	2,579
50,000	. 8		21,549
35,000	6	Var. to 1901	11,866
26,600	10 &	6 Var. to 1902	1,368
29,000	5	July 1, 1915	2,819
20,000		0	-,
25,000	6	May 16, 1902	
22,000		6 Vor to 1004	888
32,000	10 %	6 Var. to 1904	000

State of Michigan.

DEBT, RESOURCES, ETC.

A REAL PROPERTY AND A REAL
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) - Hazen S. Pingree
Secretary of State (term expires Jan., 1899) - W. Gardner
Treasurer (term expires Jan., 1899) Geo. A. Steel
Legislature meets biennially in odd years the first Wednes-

day in January, and there is no limit to the length of sessions.

HISTORY OF DEBT .- The historical details of Michigan's State debt will be found in the STATE AND CITY SUPPLEMENT of April, 1894, age 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 for "past-due part paid \$5,000,000 loan bonds" adjustable at \$578.57 per \$1,000, amounting to \$10,992.83; 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.

Year.	Assessed Val.	Tax Rate.	Year.	Assessed Val.	Tax Rate.
1896	\$946,009,941	\$1.41	1866	\$307,965,843	\$1.889
1891	1,130,000,000	1.277	1861	172,055,809	2.697
1886	945,450,000	1.272	1856	137,663,009	0.472
1881	810,000,000	1.411	1851	30,976,270	3.421
1876	630,000,000	1.144	1846	29,369,065	2.50
1871	630,000,000	1.201			

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

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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.

1850 Constitution, which Constitution is still in force.
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 purposes for which they were obtained or to the payment of the debts so contracted.
BECTION 4. The State may contract debts to repel invasion, suppress insurrection or defend the State in time of war. The money arising from the contracting of such debts shall be applied to the purpose for which it was raised or to pay such debts.
BECTION 5. The credit of the State shall not be granted to or in aid of any person, association or corporation.
BECTION 7. No scrip, certificate, or other evidence of State indebtedness shall be issued except for the redemption of stock previously issued or for such debts are expressly authorized in this Constitution.
BECTION 9. The State shall not subscribe to, or be interested in the stock of any company, association or corporation.
BECTION 9. The State shall not be a party to, or interested in, any work of internal improvement, nor engage in carrying on any such work except 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

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 Article 15, Section 13, and is as follows:

SECTION 13.—The Legislature shall provide for the incorporation and organization of cities and villages, and shall restrict their powers of taxation, borrowing money, contracting debts and loaning their credit.

In the exercise of the power granted by this section the Legislature has passed general laws governing the incorporation, taxation and bonding of cities and villages. With regard to cities the chief provisions with respect to taxation and bond 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 points are the following—we give the substance not the words of the section :—

Taxes, And in what amount they can be laid, are defined in Section 2697 to Section 2701.

Section 2697 provides that the maximum amount which the council may raise by general tax for all general purposes (except schools and school house purposes and except as otherwise provided below) shall not exceed in any one year

SECTION 2698 provides that the council may also raise in each street district not exceeding one fourth of one per cent. SECTION 2699 provides that in addition to above the council may

raise by special assessment in sewer and in special assessment districts for improving streets and constructing sewers (chargeable on lands in district according to frontage or benefits) not exceeding in one year 5 per cent.

SECTION 2700 provides that a tax of not more than two dollars per year may be levied upon each lot or premises drained by a private sewer or drain leading into a public sewer or drain.

SECTON 2701 provides that the council may also raise such further sum, not exceeding three mills on the dollar of assessed valuation, as may be necessary to provide an interest and sinking fund to pay funded debt.

Loans, When allowed and amount indicated.

SECTION 2,709. Provides that no public work shall be contracted or commenced until a tax shall have been levied to pay cost.

SECTION 2,710. Instead of levying a tax for whole amount authorized by this act in any year for the general and street district funds, the council may raise part by tax and part by loan—the aggregate of both not exceeding amount for which tax might have been levied in the year.

SECTION 2,711. Council also authorized to raise moneys by loan in anticipation of receipts from special assessments. SECTION 2,712. If any greater amount is required for erecting public

SECTION 2,712. If any greater amount is required for erecting public buildings, or for purchase of ground for same, or for other public im-provements or purposes than can be raised by the council under the foregoing provisions, such amount may be raised by tax or loan or partly by tax and partly by loan if authorized by a ma-iority role of the electors roting upon the question at an annual city election. The amount that may be so raised in any year shall not ex-ceed two per cent of assessed valuation.

SECTION 2,713. The proposition to raise such additional amount 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 ordinance shall be passed, published in one newspaper of city, and copies posted in five most public places in each ward of city, at least two weeks before the election -vote shall be by ballot.

SECTION 2,717. No loans made exceeding amounts prescribed in this act. 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 council new bonds may be issued in place of former bonds falling due. Each bond shall show upon its face the class of indebted ness to which it belongs and from what fund payable.

The foregoing provisions apply to cities. The law relating to villages with reference to the same subject is so nearly of a like character as not to need reciting.

POPULATION OF STATE.-The population of Michigan has been

WO TATIO A S TTE PHO A CHERS				
18942.241,000	11860	749,1131	1830	31,639
1890	1850	397.654	1820	8,765
18801,636,937	1840	919 967	1910	4.672
1870,1,184,059		alay201	#OLUTION CONTRACTO	39.01 -
1010111111111104.000	and the second se	and a second second second		

From 1860 to 1870 increase was 434,946, or 58.06 per cent; from 1870 to 1880, 452,878, or 38.25 per cent; from 1880 to 1890, 456,952, or 27.92 per cent.

CITIES, COUNTIES AND TOWNS IN THE

STATE OF MICHIGAN.

ALBION.- (SAMUEL DICKIE, Mayor. F. L. IRWIN, Treasurer.

Albion is in Calhoun County.

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.

BATTLECREEK.-{ABRAHAMT METCALF, M'y'r. 8. H. CORWIN, Treasurer.

This city is in Calhoun County.

 This eity is in Calhoun County.

 LOANS When Due.

 Sewere Boxns

 5s, M&N, \$10,000.... May 1, 1907

 5s., 10,000.... Oct. 16, 1908

 5s., M&S. 10,000.... Sept. 1, 1909

 5s., 10,000.... Sept. 1, 1909

 5s., M&S. 10,000.... Sept. 1, 1909

 5s., M&S. \$36,000.... 1918 to 1920

 (\$10,000 annually on Sept. 1.)

 WATER WORKS BOXDs

 5s, M&S. \$30,000..sept. 1, 1915

 (\$10,000 due y'ly) to Sept. 1, 1917

INTEREST on the 41g 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.— {HAMILTON M. WRIGHT, Mayor. GEO. F. AMBROSE, Comptroller. Bay City is in Bay County. The debt was principally incurred for water, but the water revenue does not fully meet the interest on the water bonds. A consolidation with West Bay City was authorized in 1891 1891.

LOANS-	When Due.	LOANS-	When Due.
CITY HALL BONDS- 58, M&N, \$25,000M	fay 1, 1909	WATERWORKS BO 85, A&O, \$18,000	
4s, J&D, 25,000J	une 1, 1907	8s, F&A, 10,000	.Feb. 16, 1899
	une 1, 1912 une 1, 1922	8s, M&S, 80,000 (\$20,000 due yea'ly	
4s, J&J, 25,000J	uly 1, 1925	8s, F&A, \$19,000.	.Feb. 16, 1904
48, J&J, 25,000J 48,, 35,000J		8s, F&A, 80,000F (\$10,000 due yea'l	eb. 16, 1905 to
BRIDGE BONDS-	All and a state of the second	8s, A&O, \$20,000	.Apr 15, 1913
5s, M&S, \$25,000S 4s, J&J, 48,000. Jul		58, M&N, 25,000 58, M&N, 25,000	
(\$12,000 every five	years) 1919	5s, M&N, 12,500	.May 1, 19
LOCAL IMPROVEMENT 58, F&A, \$29,500A		58, M&N, 12,500 48, A&O, 20,000	
5s, F&A, 26,500A	ug. 1, 1898	4s, A&O, 20,000	.Oct. 1, 1921
58, F&A, 10,000A 58, 30,0001		4s,, 20,000	001. 15, 1927
(\$10,000 annually of			

INTEREST on the S per cent water bonds is payable at the City reasury; on all other bonds at New York City. Th

Treasury; on all other bonds at New York City. TAX FREE.—All bonds issued by this city are exempt from taxation TOTAL DEBT, ETC.—Total bonded debt February 1, 1897, was \$651,000; sinking fund assets, \$22,000; 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 \$3,466,520; per sonal property, \$2,365,286; total, \$10,831,806; total tax rate (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.

BAY CO .- W. D. RICHARDSON, Deputy Clerk. County seat is Bay City.

LOANS-	When Due,
BRIDGE BONDS-	
, \$75,000	
60,000	1906
COUNTY BONDS-	
5s. J&D, \$38,000De	e. 15, 1907
5s. J&D, 38,000De	e. 15, 1908
5s, J&D, 39,000De	e. 15, 1909
STONE BOAD BONDS-	
, Aug., \$60,000	

Refunding, \$50,000..Aug. 1, 1922 do 50,000..Aug. 1, 1927

BIG RAPIDS .- Big Rapids is in Mecosto County. When Due.

LOANS- When Due. NEW WATER BONDS-4 Jos, J&J, \$35,000...Jan. 1, 1903 BRIDGE BONDS-58, F&A15, \$15,000..Aug. 15, 1904 5 Jos, M&S, 15,000...Sept. 1, 1907 RAILROAD BONDS-58, Feb. 1, \$15,000..Feb. Interest paid in New York, De-troit, Chicago and Boston.

Is in Cheboygan County.

Total debt Sept. 15, '97. \$410,000 Tax valuation, real.....17,180,000 Tax valuation, personal 3,154,341 Total valuation 1896...20,334,341 Assessment about 23 actual value. State tax (per \$1,000)......\$2'25 County tax (per \$1,000)......\$2'25 County tax (per \$1,000)......\$41 Population in 1896 was....56,412 Population in 1896 (est.)...63,000

CHEBOYGAN.- JAMES F. MALONEY, Mayor.

WATER WORKS BONDS--(Con. 4¹2s, F&A, \$\$0,000.Sept. 1, 1898 (\$10,000 due y'ly) to Sept. 1, 1905 Total debt Sept. 1, 1897. \$180,000 Water debt (included)... 110,000 Tax valuation, real ...3,983,942 Tax valuation, resrona¹.1,016,058 Total valuation 1896...5,000,000 Assessment about ¹2 actual value. Total tax (per \$1,000)....\$29.60 Population in 1896 (est.).. 18,000 Population in 1890 was... 7,063 vater bonds is pavable in Detroit

INTEREST on the City Hall bonds is payable in Detroit, Mich.; on a water works bonds in New York and Detroit.

CHIPPEWA COUNTY .-- County seat is Sault de Ste. Marie.

 Exervation
 Equalized valuat'n...'96.\$3.475,998

 5s, J&D, \$40,000....June 1, 1912
 Equalized valuat'n...'96.\$3.475,998

 Actual value (est.).....6,944,260
 Population in 1890 was....12,019

 Floating debt........32,976
 Population in 1897 (est.)....18,000

COLDWATER.—This city is in Branch County. LOANS— When Due. ELECTRIG LIGHT BONDS— 55, F&A, \$12,000...Aug. 1, 1898 (\$3,000 due yearly) to Aug. 1, 1901 55, May 1, \$15,500...Mar. 1, 1898 (\$3,000 due yearly) to Mar. 1, 1902 WATER BONDS— 55, A&O, \$70,000...Oct. 1, 1910 Bonded debt (last ret'ns).\$115,500

DETROIT. — { WILLIAM C. MAYBURY, Mayor. FRANCIS A. BLADES, Comptroller. Detroit is situated in Wayne County. The total net debt as given be low 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 street paving bonds were not included in the reports of the city's net debt. LOANS- When Due. BOULEVARD IMP. BONDS- When Due.

 grust, 1895, the street paving bonds

 the city's net debt.

 PUBLIC SEWERS –

 6s, J & D., \$7,000..June 1, 1897

 4s, J & D., \$2,000..June 1, 1897

 4s, J & D., \$2,000..June 1, 1918

 4s, A&O. \$260,000..oct. 1, 1919

 4s, J & J. \$20,000..June 1, 1897

 4s, J & J. \$20,000..June 1, 1919

 4s, J & J. \$20,000..Apr. 1, 1922

 4s, J & S., \$150,000..Apr. 3, 1924

 4s, F&A. \$160,000..Peb. 1, 1925

 4s, K&S, \$150,000..Apr. 2, 1926

 3'28, A&O. \$100,000..Peb. 1, 1926

 ScHool BoNDS

 4s, A&O. \$450,000..Apr. 2, 1924

 4s, F&A, \$150,000..Apr. 2, 1924

 4s, F&A, \$100,000..Peb. 1, 1906

 ScHool BoNDS

 4s, A&O. \$450,000..Apr. 2, 1924

 4s, F&A, \$100,000..Peb. 1, 1906

 7s, F&A, \$100,000..Peb. 1, 1900

 7s, F&A, \$100,000...Peb. 1, 1900

 7s, F&A, \$100,000...Peb. 1, 1900

 7s, F&A, \$100,000...Peb. 1, 1903

 7s, F&A, \$0,000...Aug. 1, 1903

 7s, F&A, \$0,000....Aug. 1, 1904

 7s, F&A, \$100,000....June 1, 1905

 6s, J&D, 149,000....June 1, 1906

 4s, J&J, 100,000....June 1, 1906

 4s, J&J, 100,000....June 1, 1905

 6s, J&D, bonded deot limit. Previous to Aug were not included in the reports of t BouLevard IMP. BONDS-Has, J&J, \$200,000...July 1, 1921 4s, M&S, 200,000...Sept. 1, 1922 4s, M&S, 200,000...Sept. 1, 1923 PARK AND BOULEVARD BONDS-4s, M&S, \$100,000...Sept. 1, 1921 4s, J&J, 105,000..July 15, 1922 4s, F&A, 25,000...Aug. 1, 1924 PARK IMPROVEMENT BONDS-4s, M&S, \$100,000...Aug. 1, 1924 PARK J, 100,000...Aug. 1, 1924 PARK J, 100,000...Aug. 1, 1924 4s, F&A, 100,000...Aug. 1, 1924 PUBLIC IMPROVEMENT BONDS-4s, F&A, 100,000...Aug. 1, 1924 PUBLIC IMPROVEMENT BONDS-4s, F&A, 100,000 Jan. 1, 1918 3'25s, F&A, 30,000 Feb. 1, 1911 3'4s, J&D, 100,000 Jan. 1, 1916 3'2s, J&D, 270,000 Dec. 31, 1916 4s, J&J, 560,000...July 1, 1926 PUBLIC LIGHTING BONDS-4s, J&J, \$600,000...July 1, 1926

INTEREST is payable in New York City at the current official bank or at the office of the City Treasurer.

TOTAL DEBT SINKING FUNDS, ETC.—The subjoined statemen^t shows Detroit's total municipal debt, the sinking fund held by the city against the same, and the water debt, on the dates named.

July 1, '97.	July 1, '96.	July 1, '95.	July 1, '94
General bonded debt.\$4,837,000	\$4,915,000	\$4,825,000	\$4,461,000
Sinking funds 1,347,277	1,376,517	1,223,203	1,101,706
Net general debt\$3,489,723	\$3,538,483	\$3,601,797	\$3,359,294
Net special debt 304,812	289,847	357,859	

Total net debt....\$3,794,535 \$3,828,330 \$3,959,656

Total net debt....\$3,794,535 \$3,528,330 \$3,959,656 Water debt (add'n'l)..\$1,033,000 \$1,133,000 \$1,133,000 The outstanding bonds of the Water Commission, amounting to \$1,033,000, issued on the faith and credit of the city, are not included 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 funds, as required by law, will be sufficient to redeem all out standing bonds at maturity. The sinking fund consists of eash and city bonds. The following shows the city's total funded debt, and sinking funds at different periods. Month and Year. Gross Debt Sinking Fund Net Debt

Month and Year.	Gross Debt.	Sinking Fund.	Net Debt.
1897, July 1	\$4,837,000	\$1,347,277	\$3,489,723
1896, July 1	4,915,000	1,376,516	3.538.483
1895, July 1	4,825,000	1,223,203	3,601,796
1894, July 1	4,461,000	1,101,705	3,359,294
1893, July 1	3,156,500	979,066	2,177,433
1890, July 1	1,634,500	745,274	889,225
1880, July 1	1,360,400	528,627	831,772
1875, Feb. 1	1,081,900	121,285	960,614
1870, April 1	704,283	37,252	667,030

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 34 actual value) and tax rate have been as follows in the years named : _____Assessed Valuation._____ Tax Rate

rears.	Real.	Personal.	Total.	per \$1.000.
1897 \$	165,836,780	\$40,989,090	\$206,825,870	\$17.68
1896	164,961,160	44,680,940	209,642,100	15.59*
1895	162,554,510	47,031,820	209,586,330	15.70
1890	123,391,610	38,436,960	161.828.570	15.73
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 school tax, the police tax and the highway tax.

DEBT LIMIT—The charter limit of bonded debt is two per cent of ssessed 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 300,000.

DICKINSON CO .- County seat is Iron Mountain.

Bonded debt Feb. '97 ... \$32,000 | Actual valuation 10,000,000 Tax valuation...... 2,856,311 | Population in '95 (est.). 16,500

ESCANABA.-Escanaba is in Delta County

LOANS - When Due. School Bonds-1895. ME 5s, ann., \$21,000.....July 1, 1920 Total debt (last returns)...\$21,000 Base of the second base of the seco

GOGEBIC CO.-JOHN EVANS, Treasurer.

County seat is Bessemer.

LOANS— When Due. COURT-HOUSE BONDS— Axsess't abt. same as actual value. 5¹28, A&O, \$\$4,000...,April 1,... (Part due yearly). State and co. tax per \$1,000.\$11:40 Population in 1894 was.....14,088 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.
 Total debt Jan. 10, 1896.
 \$54,000

 COURT HOTSE BONDS 55, A&J, \$3,000.....Jan. 1, 1897
 Total debt Jan. 10, 1896.
 \$54,000

 5s. J&J, \$3,000....Jan. 1, 1897
 Ralread Am Bonds Real valuation 1895.....1, 125,960
 \$56, A&O, \$15,000.....\$43:34

 5s. J&C, \$15,000....June 1, 1905
 Population in 1890 was.....\$,023
 Population in 1890 was.....\$,023

 5s. J&S, \$16,000....June 1, 1905
 Population in 1890 was.....\$,000
 \$57,023

 5s. J&S, \$16,000....June 1, 1905
 Population in 1890 was.....\$,000

 5s. J&S, \$16,000.....1898-1903
 \$63,000 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 water bonds at Grand Haven and on the remaining \$13,000 at New York.

GRAND RAPIDS	LEO A. CARO, Comptroller. FRANK D. WARREN, Clerk.
Grand Rapids is in Kent County.	
LOANS— When Due.	LOANS - When Due
CITY HALL BONDS-	SCHOOL BONDS - Assumed by an

58, J&J, \$150,000July 1, 1904	
FUNDING BONDS-	
4s, M&N, \$150,000 May 1, 1905	
MARKET SITE BONDS-	
4s,, \$75,000 May 2, 1916	
SCHOOL BONDS-	
5s, Var., \$77,0001897 to 1904	l
4128, J&D, 25,000. June 1, 1906	
4128, J&D, 25,000. June 1, 1908	
4128, J&D, 23,000. June 1, 1909	l
4128, J&D, 12,000June 1, 1910	
4128, A&O, 55,000Oct. 1, 1911	
4 ¹ ₂ s, J&D, 28,000June 1, 1912	

SCHOOL BONDS - Assumed by annexation. 6s, semi-an. \$25,000....1897-1900 STREET IMPROVEMENT-5s, M&N, \$200,000...1894 to 1901 (\$50,000 annually onMay 1.) 5s, M&N, *\$25,000....May 1, 1898 WATER BONDS-5s, M&S, \$150,000....Sept. 1, 1908 5s, M&N, 80,000....Jan. 1, 1912 4¹28, J&J, 300,000....Jan. 1, 1912 4¹28, J&J, 300,000....Jun. 1, 1913 4s, J&D, 100,000....June 1, 1915

* These bonds are only a temporary obligation, and their payment 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 was \$1,785,000, of which \$855,000 was water debt. The city has no floating debt. Sinking fund, \$111,000.

ASSESSED VALUATION of real estate in 1896 was \$21,864,915 personal property, \$5,868,620; total, \$27,733,535; total tax rate (per \$1,000), \$31'00. In 1895 the total assessed valuation was \$26,000,000 and in 1893 it was \$24,000,000. Property is assessed at about ¹4 of its actual value.

POPULATION.—The population in 1890 was 60,278; in 1880 32,016; in 1870, 16,507; in 1896 (estimated), 90,000.

GREENVILLE.- {F. N. WRIGHT, Mayor. C. W. JOHNSON, Chairman Fin. Com

This city is in Montcalm County.

INTEREST is payable at the Hanover National Bank, New York and at the Eastern Bank & Trust Co., Bangor, Me.

HILLSDALE .- A. B. LA FLEUR, Mayor.

This city is in Hillsdale	County.	
Bonded debt Jan, 1,'97		Net debt Jan. 1, 1897 \$59,500
Water debt included		Tax valuation 18962,000,000
Floating debt		Total tax (per \$1,000)\$15.50
Total debt		Population in 1894 was4,121
Sinking fund	4,500	Population in 1890 was3,915
		the same result a full cost to contract office

HOLLAND.- {JAS. DE YOUNG, Mayor. WM. O. VAN EYCK, City Clerk.

This city is in Ottawa County. Downa

5sFeb.	1, 1908
Additional water bonds	\$43,950
Public building bonds	500
Bridge bonds	1,000
Electric-light bonds	24,000
Tot bond, debt Apr. 27.'97	69.450

 Tax valuation 1896....\$1,323,320

 Assessm't abt. 45 p. c. actual value,

 Total tax per \$1,000...\$38 08

 Population in 1897 (est.)....\$300

 Population in 1890 was.....3,945

 Population in 1880 was.....2 620

TAX FREE.-All bonds of this city are exempt from taxation.

HUDSON.—{HENRY C. HALL, Mayor. BYRON FOSTER, Treasurer. Hudson is in Lenawee County.

LOANS— When Due. WATER BONDS— 5s, J&J, \$30,000..... 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

IRON MOUNTAIN .- This city is in Dickson Coun'y

LOANS. When due. SCHOOL BONDS-6s, M&S. \$10,000....May 1, 1898 (Abt. \$3,500 due yearly) to 1900 6s, M&N. \$16,000....May 1, 1912 6s, J&D. 15,000....June 1, 1916 CITY BONDS-6s, JW, \$10,000...June 1, 1916

CITY BONDS— 6s, July, \$10,000......1901 ..s,, 20,000.....1906

INTEREST is payable at the city treasury and in New York City. GOLD .- School bonds payable in gold.

Vol. LXV

TAX FREE.-All bonds of this city are exempt from taxation.

MICHIGAN-CITIES AND TOWNS.

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oal, Outstand'g, \$8,500 10,000 4,000 10,000 6,000 100,000 5,000

30,000

40,000 10,000

250.000

10.000

ISHPEMING .- This city is in Marquette County. LOANS— When Due. Tax valuation 1896....\$2,881,830 School Bonds— School Lax (per \$1,000) '98.14,500 6s, Mar. 1, *\$25,000..Mar. 1, 1898 Assessment 25 actual value. (\$5,000 due yearly) to Mar. 1, 1902 Total debt July 1, 1897...\$70,000 6s, Apr. 1, \$45,000...Apr. 1, 1903 Population in 1894 was....12,644 (\$5,000 due yearly) to Apr. 1, 1911 Population in 1890 was....10,630 JACKSON .- W. J. CALDWELL, Recorder. This city is the capital of Jackson County. INTEREST on the school bonds is payable in Menominee LOANS-NAME AND PURPOSE. Public building bonds...... 5 M & 8 Principal, When Due, Outstand'g MENOMINEE CO.-H. J. WOESSNER, Clerk.
 M & 8
 Nov. 15, 1907

 M & 8
 Sept 1, 1898-1900)

 M & 8
 Sept 1, 1898-1900)

 M & 8
 Sept 1, 1994

 J & J 1908-1911
 1908-1911
 \$65,000 County seat is Menominee. County seat is Menominee. LOANS- When Due. COUNTY BONDS, 1894 5-55, ann., \$50,000.....1900-1909 (\$5,000 due yearly on April 1.) 55, Apr., \$10,000.....Apr. 1, 1905 Interest payable by County Treas. Total valuation 1896....5,096,888 Real valuation 1896....5,096,888 Real valuation about...10,000,000 State & co. tax (per \$1,000),\$15:00 Population in 1890 was....36,39 Population in 1896 (est.).*25,000 * Decrease in population owing to division of county in 1891. Waterworks bonds..... 8 30,000 Water works bonds, &c.... 5 Water extension, 1892..... 5 Water ext'n and connect'n. 5 M & S J & J M & S 75,000 70,000 20,000 Refunding water bonds.... 5 40,000 Intersection bonds. 5 Special assessm't bonds... 6 15,000 15,408 INTEREST on the water bonds due in 1904 is payable in N. Y. and Detroit; on all other issues in New York. MIDLAND CO.-JAS. V. LOUNSBURY, Clerk. TOTAL DEBT, ETC .- The total bonded debt on Feb. 28, 1897, was \$348,652, of which water debt was \$245,000. County seat is Midland. LOANS- When Due. REFUNDING BONDS-6s, Mar., \$32,000....Mar. 1, 1903 Interest payable in Detroit, Mich. Total valuation 1891....\$1,981,650 State tax (per \$1,000)... \$1 20 County tax (per \$1,000) \$9 00 Interest payable in Detroit, Mich. Population in 1894 was....10,657 Tax valuation 1895.....2,528,337 Population in 1880 was.....6,893 TAX VALUATION in 1897 of real estate was \$5,926,980; of per-sonal property, \$1,087,105; total, \$7,014,085. Property is assessed at about one-third of its actual value. The total city 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. INTEREST on the school bonds is payable at Menominee. KALAMAZOO.- {A. M. STEARNS, Mayor. CHAS. H. GLEASON, Clerk. MUNISING.-R. T. MACLEAN, Treasurer. This city is in Kalamazoo County This village is in Alger County. MUSKEGON .- LAWRENCE A. SMITH, Mayor. KENT COUNTY .- H. B. PROCTOR, Treasurer. Muskegon is in a county of the same name. County seat is Grand Rapids.
 LOANS When Due.
 Tax valuation, pers'l...
 \$6,846,725

 Coust House BoxDs Total valuation, 1896.
 41,715,640

 5s, Jan., \$10,000....Jan.
 15, 1899
 Tax rate (per \$1,000) '94...\$15.44

 Interest is payable in N. Y. City.
 Population in 1894 was...121,937

 Total debt Mar.
 15, 1897
 \$30,000

 Tax valuation, 1890 was...121,937
 Population in 1890 was...129,922

 Tax valuation, real.....34,868,915
 Population in 1880 was... 73,253
 Principal, When Due. 1910 1907 1908 1909 Lansing, the capital of Michigan, is in Ingham County. LOAN - When Due. BRIDGE BONDS-5s, J&D, \$10,000...July 1, 1903 5s, J&D, \$10,000...July 1, 1908 5s, J&S, \$25,000...1906-1914 Optional after 1906. 4s, J&J, \$25,000...1909 1914 Optional after 1906. 4s, J&J, \$50,000...1909 1914 Optional after 1906. 4s, J&J, \$50,000...1909 1914 Optional after 1906. 4s, J&J, \$50,000...1909 1914 Citry HAIL-Optional after 1906. 4s, J&J, \$50,000...1909 1914 Citry HAIL-Optional after 1906. 4s, J&J, \$50,000...1909 1914 ELECTRIC-LIGHT BONDS 5s, J&D, \$60,000...July 1, 1913 4s, J&J, \$25,000...May 1, 1905 4s, J&J, \$50,000...May 1, 1915 4s, J&J, \$50,000...May 1, 1910 (\$20,000 yearly to July 1, 1923 INTEREST on the public improvement bonds is parable at Lans do do..... 5..... INTEREST on the old 8 per cent water bonds is payable at Fourth National Bank, N. Y. City, on the 1893 issue of park bonds at Western Nat. Bank, N. Y. City, and on all other bonds at Bank of the Republic, N. Y. City. TOTAL DEBT, ETC.—The bonded debt on Mar. 15, 1897, was \$493,500, including the water debt of \$320,000, floating debt \$48,000 making a total debt of \$541,500. ASSESSED VALUATION in 1896 of real estate, \$3,187,000; per-sonal property. \$900,000; total, \$4,087,000. Total tax (per \$1,000) for 1895 was \$49.75, including State tax, \$2.75; county tax, \$5.50; city tax, \$25.00; school tax, \$13.50. Assessment is about 40° p. c. of the actual value. INTEREST on the public improvement bonds is payable at Lans ing; on all other bonds at New York. TOTAL DEBT, ETC.-The total bonded debt on August 1, 1897, was \$437,000, of which water debt was \$125,000. The city has no floating debt. POPULATION.—The population in 1890 was 22,702; in 1880 was 11,262. Population in 1896 (estimated) 25,000. ASSESSED VALUATION in 1896 of real estate was \$6,405,790 personal property, \$1,346,616; total, \$7,752,406; total tax rate (per \$1,000), \$18'50. Property is assessed at about \$ of its actual value. POPULATION.-The population in 1890 was 13,102; in 1880 was \$,319; in 1870 was 8,319; in 1894 (State census) was 15,834. MUSKEGON COUNTY .- County seat is Muskegon. MARQUETTE .-- {JAMES E. SHERMAN, Mayor. FRANKLIN E. BAY, Comptroller. This city is in Marquette County PONTIAC .- F. H. CARROLL, Mayor. LOANS-CITY HALL BONDS-5s, F&A, \$50,00°...Aug. 15, 1903 ELECTRIC LIGHTING-(Con.) 5s, M&S \$25,000...Sept. 1, 1912 School Bullding-5s, J&J, \$10,000...July 1, 1899 Ss, J&J, 10,000...July 1, 1899 Ss, J&J, 20,000...July 1, 1899 5s, J&J, 20,000...July 1, 1900 5s, J&J, 20,000...July 1, 1900 5s, J&J, 20,000...July 1, 1900 5s, J&J, 25,000....July 1, 1901 This city is in Oakland County. d County. When Due. Int. pay'le in N. Y. City and Pontiae Total debt Mar. 1, '97... \$140,000 898 to 1911 Tax valuation, real...., 2,046,800 Tax valuation, personal. 664,375 Total valuation 1896..., 2,711,175 lept. 2, 1915 Assessment about 3-5 actual value Total tax (per \$1,000)1896.\$24'39Yearly Population in 1897 (est.).....8,000 Population in 1890 was.....4,509 Population in 1880 was.....4,509 58, J&J, 10,000. July 1, 1901 [58, J&J, 25,000....July 1, 1901 [NTEREST is payable at Marquette. TOTAL DEBT, ETC.—The total bonded debt on October 1, 1897 was \$254,000, of which water debt was \$39,000; sinking fund, \$10,000 met debt, \$244,000. The city has no foating debt.
ASSESSED VALUATION in 1897 of real estate was \$2,092,450; errsonal property, \$341,425; total, \$2,433,875; total city tax rate (per \$1,000, \$20°21. Property is assessed at two-fifths of its actual value. POPULATION in 1894 (State Census) was 9,724; in 1890 (U. S. Census), 9,093; in 1880 was 4,690. According to local figures the population in 1897 was about 13,000. PORT HURON.- {N. S. BOYNTON. Mayor. E. B. TAYLOR, Comptroller. Port Huron is in St. Clair County. This city is in Menominee County. This city is in Menomines County. LOANS- When Due. BRIDGE BONDS-6s, M&S, \$3,000.....Mar. 1, 1898 SEWER BONDS-6s, M&N, \$55,000.....May 1, 1898 (Part due yearly) to May 1, 1911 GENERAL IMPROVEMENT-6s, M&N, \$15,000....May 1, 1898 (\$1,000 due yearly) to May 1, 1912 (\$5, M&N, \$10,000....Apr. 1, 1914 JNTEREST on the special assessment INTEREST on the special assessment (\$1,000 due yearly) to May 1, 1914 (\$1,000 SPECIAL Assessment-March, \$3,200... Mar. 1, 1898-1899 Bonded debt July 1, '97.. \$130,500 Spec. assess. bonds(add') 3,200 Tax valuation 1896....2,881,830 Assessment is 2; actual value. City tax per \$1,000......\$15:00 Population in 1894 was...12,644 Population in 1890 was...10,630 Population in 1895 (est.)...13,000 MATURITY .- Bonds mature from 1898 to 1927 inclusive. INTEREST on certain 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 \$1,000) \$28.00. Property is assessed at about two-fifths of its actual value.

POPULATION.—The population in 1890 was 13,543; in 1880 was 8,883. Population in 1894 (State Census) was 18,147. According to local figures the population in 1897 was 20,000.

SAGINAW.-ARTHUR F. LEWIS, Comptroller. The cities of Saginaw and East Saginaw, in the county of the sam name, were consolidated in 1890, forming the present city.

iNTEREST on the special assessment bonds is payable in New York and Menominee: on the bridge bonds at the Chemical National Bank, N. Y., and on all others at the office of N. W. Harris & Co., New York. MENOMINEE SCHOOL DISTRICT.—This school district is co-extensive with the city, and has a separate debt.

SAGINAW COUNTY .-- JAMES CREEN, Treasurer.

County seat is Saginaw.

LOANS— When Due. RIVER IMPROVEMENT— 5s, A&O, \$70,000....Apr. 1, 1898 (\$10,000 yearly) to Apr. 1, 1904 Int. paid by Central Trust Co., N. Y. Total debt Jan. 1, 1897. \$90,000 Tax valuation, preal....21,449,905 Proprint Content of the second s

SAULT DE ST. MARIE.-G. G. SCRANTON, City Comptroller.

Is in Chippewa County.

TAX FREE.-All the bonds of this city are exempt from taxation.

WAYNE CO .--- H. L. STAFLET, Chairman Board of County Auditors.

County seat is Detroit.

LOANS— When Due. COUNTY BONDS— 4s, M&N, \$1,500,000....May, 1910 Int. payable in New York City. 4s, Dec., 50,000....Dec., 1902 Int. payable in Detroit, Mich. Total debt Jan. 1, '97...\$1,550,000 Net debt Jan. 1, 1897.... 1,530,000 Net debt Jan. 1, 1897.... 1,530,000 Net debt Jan. 1, 1897.... 1,530,000

WEST BAY CITY.-

This city is in Bay County.

YPSILANTI.--{H. D. WELLS, Mayor. P. W. CARPENTER, City Clerk.

Is in Washtenaw County.

LOANS- When Due. WATER WORKS BONDS-1889-4s, J&J, \$75,000....July 1, 1919 PUBLIC IMP. ORDERS-5s, Aug., \$8,500....Aug. 31, 1898 (¹/₃ due yearly) to Aug. 31, 1900 Total debt sept. 1, 1897. \$133,500 Water debt (included)... 125,000 INTEREST on the state of the state o

INTEREST on the refunding bonds is payable at Detroit, Mich.; on all others at Ypsilanti.

LOANS- When Due. WATER BONDS (Conl.)-4'28,..., \$14,000..May 1, 1906 4'28, J. (12.000..July 18, 1914 4'8, M&N, 22,500.May 1, 1899 4'8, ..., 12,000...1915 4'8, ..., 25,000.....1915 Western Taxing District-(Original City of Saginaw.) REFUNDING SEWER BO D8-4'8, ..., \$15,000..July 1, 1908 4'8, ..., \$15,000..July 1, 1908 4'8, ..., \$15,000..July 1, 1908 4'8, ..., \$5,000..Aug. 1, 1898 5'8, J&D, 50,000..June 1, 1904 (\$10,000 yearly) to June 1, 1904 (\$10,000 yearly) to June 1, 1908 5'8, ..., \$7,000..Aug. 1, 1898 5'8, ..., \$10,000..June 1, 1900 STREET IMPROVEMENT-6'8, ..., \$7,000..Aug. 1, 1898-'97 5'8, ..., \$10,000.........1898-'07 WATER BOND8-4'8, ..., \$10,000..Met. 10, 1902 5'8, M&N, 10,000..Met. 10, 1902 5'8, M&N, 10,000..Met. 10, 1903 4'28, M&N, 40,000..Met. 10, 1903 4'28, ..., \$10,000..Mar. 10, 1905 4'28, ..., \$10,000...., 1915 5'29, M&N, 10,000..Mar. 10, 1905 4'28, ..., \$10,000..., 1915 5'200..., 1915 5'200..., \$10,000..Mar. 10, 1905 4'28, ..., \$10,000..., 1915 5'200..., 1915 5'2000..., 1915 5'200..., 1915 5'2000..., 1915 5'2000..., 1915 5'2000..., 1915 5'2000..., 1915 5'2000..., 1915 5'20

INTEREST is payable at the City Treasurers' office or at the official bank in New York.

TOTAL DEBT, ETC.—The following statement shows Saginaw's total bonded debt, the sinking funds, &c.:

Bonded debt	\$1,230,000	\$1,231,500 42,000	\$1,291,500 45,000	
Net debt	\$1,180,883	\$1,189,500	\$1,246,500	

ST. JOHNS.-{M. M. LEELAND, Mayor. This village is in Clinton County.

This village is in Clinton County. LOANS- When Due. ELECTRIC-LIGHT PLANT-5s, J&J, \$8,000.....1911-1914 (\$2,000 due yearly on July 15.) 5s, J&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-5s, A&O, \$45,000.....0ct. 1, 1900 5s, A&O, \$15,000.....0ct. 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 i on the water-works bonds, due in 1914, at the Wayne County Savings Bank, Detroit; on the water-works bonds, due in 1914, at the Wayne County Savings Bank, Detroit; on the sewer bonds due from 1900, at the Me-chanics' Bank, Detroit; on the sewer bonds due from 1900, at the Liberty National Bank, New York.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

WESTERN STATES.

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State of Wisconsin.

DEBT, RESOURCES, ETC.

Organized as a Territory (Act. Apr. 20, 1836) - July 3d, 1834 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 STATE AND CITY SUPPLEMENT of April, 1895.

At present the State has no indebtedness except the trust funds, as follows:

Certificates o	f indebtedness,	School Fund\$1,563,700
Do	do	Normal School Fund 515,700
Do	do	University Fund 111,000
Do	do	Agricultural College Fund 60,600
Total		\$2.251.000

...\$2,251,000 DEBT LIMITATION,-The constitutional provisions of Wisconsin restricting debt-making are very rigorous, plain and comprehensive Since the amendment adopted in 1874, cities &c., 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 cities, &c.

(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 ingenuity for forms in which to express their determina

extreme their ingennity for forms in which to express their determination to inhibit 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. SECTION 3. Oredit of State, for what not given. The credit of the State shall never be given or loaned in aid of any individual, association or corporation. The cases and manner herein provide. SECTION 4. Contracting debts. The State shall never contract any public debt, exceept in the cases and manner herein provide. SECTION 4. Contracting debts. The State shall never contract any public debt, exceept in the cases and manner herein provide. Sections 6. Limitation on public debt. For the purpose of defraying extraordinary expenditures, the State may contract public debts dual debts shall never in the aggregate exceed one hundred thousand dollars). Every such debt shall be authorized by law, for some purpose of purposes to be distinctly specified therein; and the vote of a majority of all the members elected to each House, to be taken by yeas and nays, shall be necessary to the passage of such law; and every such law shall never such debt and the principal within five years from the passage of the 'ayment of such principal and interest; and such appropriation the proceeds of such taxes to the 'ayment of such principal and interest; and such appropriation shall not be repeated. Nor the taxes be postponed, or diminished, while the principal and interest of such law; built principal and interest; and such appropriate the shall have been wholly paid.

SECTION 7. State may borrow money, when. The Leg 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 exclus-ively to the object for which the loan was authorized, or to the repay-ment of the debt thereby created. BECTION 9. Eridences of debt. No scrip, certificate, or other evidence of State debt, whatsoever, shall be issued, except for such debts as are authorized by the sixth and seventh sections of this article. BECTION 10. Internal improvements-meals of grants. The State shall never contract any debt for works of internal improvement, or be a party in carrying on such 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 carry on such particular works, and shall devote thereto the avails of such works in aid of their completion.

(2) CITIES, counties, lowns, villages, dc., were unrestricted except by legislative enactment until 1874. Since that amendment was adopted five per cent on the value of the taxable property has been the extreme amount of debt permissible for any municipality. Not only is that the case, but, as will be seen, the municipality is required before or at the time when it incurs any indebtedness, to make provision for an annual tax sufficient to pay the interest and also sufficient to pay the principal within twenty years from the time of contracting the debt. We give below the amendment referred to in full.

Limitation of Municipal Indebtedness-Adding to Section 3, Article. 11, the words:

11, the words: No county, city, town, village, school district, or other municipal cor-poration, shall be allowed to become indebted in any manner or for any purpose, to any amount, including existing indebtedness in the aggregate-exceeding five per centum on the value of the taxable property therein, to be ascertained by the last assessment for State and county taxes pre-vious to the incurring of such indebtedness. Any county, city, town, village, school district, or other municipal corporation incurring any indebtedness, as aforesaid, shall before or at the time of doing so pro-vide 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 principal-thereof within twenty years from the time of contracting the same. On April 20, 1893, a new law passed by the Legislature of Wisconsin-was approved by the Governor which gives general authority for the-

was approved by the Governor which gives general authority for the ssuance of bonds to cities operating under special charters granted by the State, and containing a population of three thousand or more inhabitants, as follows. This authority is of course subject to the fore-going provisions of the Constitution

For the erection and extension of library and maseum buildings and the purchase of sites for the construction of values, for the construction and extension of water works or the purchase of a site for the same.
For the construction and extension of water works or the purchase of the same, and for constructing sewers, and for the improvement and maintenance of the same.
For the erection, construction and completion of school buildings and the purchase of school sites.
For the purchase of sites for engine 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 of the same.
For the construction of viaduets, bridges, and for repairs of the same.
For the construction of ubile baths and hospitals and the same.
For the establishment of public baths and hospitals and the purchase of sites for public baths and hospitals and the purchase of and s for public baths and interest thereon which, may be or become due for park lands already acquired or contracted, for.

STATE AND CITY SUPPLEMENT. Vol. LXV

For permanently improving streets in such city, and for creating a fund out of which to advance the cost of repairs to sidewalks in antic-	CHIPPEWA COCounty seat is Chippewa Falls.
ipation of the collection of special assessments for such cost of repairs	LOANS- When Due. Bonded debt (last retur's) \$68,000
by the Treasurer of such city. For the construction or purchase of electric or gas light plants for lighting streets and public buildings.	6s, Dec., \$3,000Dec. 1, 1899 Total debt
For refunding existing indebtedness. The law further provides that bonds issued under this act shall	5s, \$12,700
bear interest, payable annually or semi-annually, at a rate not exceed-	St. The function of the functin of the function of the function of the function of the
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	CERTIFICATES OF IND'TEDNESS- Total tax (per \$1,000)\$20.00
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	Part due yearly to Jan. 1, 1914 Population 1895 was
so that the amount thereof, together with all the other indebtedness of	INTEREST on all bonds is payable in New York City. Bridge bonds are subject to call, 20 per cent each year.
the city, shall exceed 5 per cent of the assessed valuation of the city and also that the tonds shall show on their face the amount of indebted-	DOOR COUNTYJ. G. DALEMONT, Treas.
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	County seat is Sturgeon Bay.
issue, and the average amount thereof, and they shall not be sold for less than their par value and accrued interest.	LOANS- Amount. Tax valuation, personal. \$526,220 RAILBOAD BONDS- Total valuation 18962,538,211
No system could be devised better adapted for keeping municipal debt	Total debt Mar.1,1897 60,000 Population in 1890 was. 15,820 million Total debt Mar.1,1897 60,000 Population in 1890 was. 15,822 million Tax valuation, real1,975,991 Population in 1897 about 17,500
at a minimum than the foregoing amendment establishes. ASSESED VALUATION.—The total assessed valuation of the State, as determined by the State Board of Assessors, and the tax rate	
for State purposes, have been as follows for the years named below:	EAU CLAIRE.—{HENRY L. DAY, Mayor. B. S. PHILLIPS, Treasurer. Eau Claire is in Eau Claire County.
Year. Real Estate. Property. Valuation. Rale. Raised.	LOANIC When Date Direction data do roo
\$ \$ \$ \$ 1896.519,669,155 110,066,353 629,735,508 1895.482,799,128 120,074,398 603,473,526 2·276472636 1,372,713	LOANS- wheth Due. Floating debt
1894 466 455 903 133 544 117 600 000 000	68, J&J, 25,000Jan. 1, 1905 58, J&J, 25,000Jan. 1, 1907 Tax valuation, personal 1,567,601 Total valuation 18966,075,441 Assessment about ² 3 actual value,
1890464,782,237 128,108,482 592,890,719 150392035 891,660 1880344,788,721 94,183,030 438,971,751	58, J&J, \$25,000Jan. 1, 1907 Total tax (per \$1,000)\$25.2776 58, J&J, 35,000Jan. 1, 1917 Population in 1890 was 17,415
1895	$\{4_{28}, J\&J, 50,000 Jan. 1, 1912 $ Population in 1880 was 10,119 $\{4_{28}, 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
1890	INTEREST is payable by in New York the Central National Bank.
260,827, or 24.73 per cent; in 1880-1890 371,383, or 28.23 per cent.	FOND DU LAC {L. A. ERHART, Mayor. F. A. BARTLETT, Clerk.
and mark and the second s	Fond du Lac is situated in Fond du Lac County.
CITIES, COUNTIES AND TOWNS	LOANS- When Due. STATE LOAN- REFUNDING R.R. AID- 4s, Jan., \$19,000
STATE OF WISCONSIN.	REFUNDING R.R. AID- 48, Jan., \$19,000
	6s, July, \$6,000July 1, 1898 Bonded debt Sept. 1, '97 \$109,000 (\$3,000 yearly) to July 1, 1899 Tax valuation 1897 3,686,109
ASHLAND.—{THOMAS BARDON, Mayor. County scat of Ashland County.	Subject to call after 1906. Population in 1895 3,576,997
As we were going to press October 1, the city was advertising for sale \$120,000 of 5 per cent judgment funding bonds.	Interest payable at Milwaukee Nat. Exchange Bank. SCHOOL BONDS-
LOANS- Whên Due. LOANS- When Due. CITY BONDS- Sewer BONDS- 58, J&J, \$100,000Nov. 1, 1909 68, J&J, \$8,239Sept. 1, 1898	5s, July 1, \$10,000July 1, 1904 5s, July 1, 10,000July 1, 1914
58, J&J, 5,000 July 1, 1910 Bonded debt Feb. 3,'97 \$386,176 58, J&J, 25,000 Oct. 1, 1912 Floating debt	GREEN BAY{F. B. DESNOYERS, Mayor. W. L. KERR, City Clerk.
FUNDING BONDS Total debt 506 176	Green Bay in in Brown County.
58, J&J, \$22,000July 1, 1912 IMPROVEMENT BONDS— 58, J&J, \$25,000Oct. 1, 1911 58, J&J, \$25,000 58, J, \$25,0	LOANS— When Due. LOANS— When Due. BRIDGE BONDS— Cont)—
Tarkov Baral Bornson Instant Bornson Ss, J&J, \$25,000July 1, 1912 Total assessment about 1s 46.4,625,000 Ss, J&J, 75,000July 1, 1912 Assessment about 1s 400\$85.00 PAVING BONDS— Total tax (per \$1,000)\$85.00 6s, J&J, \$125,9371898 to 1901 Population in 1896 (est)\$36.00	5s, J&J, \$6,000Jan. 1, 1898 5s, \$11,000. 1898 to 1904 (\$2,000 due yearly) to Jan. 1, 1900 (\$550 due yearly Jan. 1)
INTEREST payable in New York at National Bank of Republic.	58, \$7,0001901-'02-'03 SCHOOL BONDS - (\$2,000 y'rly 1901-'02, \$3,000 '03.) 58, \$10,5001898 to 1904
TAX FREE- All bonds of this city are exempt from taxation. OPTIONAL. —All the 6 per cent bonds are subject to call two years	BRIDGE AND SCHOOL BONDS - \$27,000 PAVING BONDS- (\$1,500 due yearly Aug. 1.) DEBT CERTIFICATES FOR HIGH SCHOOL-
before maturity.	58. \$9,000 1897 to 1899 4 los Jan 1 \$35,000 Jap 1 1902
ASHLAND CO.—THEODORE R. YANKEE, Clerk. County seat is Ashland.	RAILROAD AID BONDS— Tax valuation, real3,492,061 6s, J&J, \$20,000Jan. 1, 1898 Tax valuation, personal. 987,825
LOANS- Amount. Sinking fund	(\$5,000 due yearly) to Jan. 1, 1901 Total valuation 18974,479,586 7s, \$4,0001898 to 1916 Assessment about ½ actual value. KEFUNDING BONDS- Total tax (per \$1,000) '97\$30:00 5s, \$28,5001898 to 1916 Population 1895 was18,290 (\$1,500 due yearly Jan. 1) Population 1890 was9,069
International and Bonds International and Bonds <thinternational and="" bonds<="" th=""> <thinternational an<="" td=""><td>(\$1,500 due vearly Jan, 1) Total tax (per \$1,000) \$7\$30'00 (\$1,500 due vearly Jan, 1) Population 1895 was</td></thinternational></thinternational>	(\$1,500 due vearly Jan, 1) Total tax (per \$1,000) \$7\$30'00 (\$1,500 due vearly Jan, 1) Population 1895 was
58, J&J, \$60,0000et. 1, 1913 [Total valuation 18965,946,087] Bondeddebt Aug. 1, 1897. \$135,000 [Total tax (per \$1,000) 1896. \$27.10 Floating debt 56,000 [Population in 1890 was 20,022]	TAX FREE-The bonds issued by this city are exempt from taxa- tion.
2004 40000 101,000 12 0pd 400 14 1000 140,000 17,242	INTEREST on bridge and refunding bonds is payable in Green
BARABOO	Bay; on railroad bonds in New York City; on certificates at Madison.
Baraboo is in Sauk County LOANS— When Due. LOANS When Due BRIDGE BONDS— School. BONDS—(Con.)	HUDSON CITY{L. CRANDALL, Mayor. M. HERRICK, City Clerk.
58, Feb. 1, \$4,000,, Feb. 1, 1898 58, Feb. 1, \$15,000 Feb 1, 1906	Hudson is the county seat of St. Croix County. LOANS- HIGH SCHOOL- When Due. Total debt Jan. 1, 1897 \$39,000 Tax valuation 1896 974,436
(\$1,000 due yearly) to Feb. 1, 1901 5s, Feb. 1, \$2,000Feb. 1, 1898 (\$1,000 due yearly) to Feb. 1, 1898 (\$1,000 due yearly) to Feb. 1, 1898	4-28, Feb., 515,000, Feb. 1898-1902 Assessment is 31 of actual value.
5s, Feb. 1, \$500Feb. 1, 1901 (\$1,500 due yearly) to Feb. 1, 1901	WATER Works- Tax rate (per \$1,000)'96. \$27:00 4 ¹ ₂₅ , Feb., \$24,000. Feb.1, 1907'08 Population 1890 was
(\$1,500 due yearly) to Feb. 1, 1906 CITY HALL BONDS - 55, Feb. 1, \$12,000Feb. 1, 1902 Tax valuation, real 1,660,065	IRON COUNTY.—R. R. TREZONA, Treasurer.
(\$2,000 due yearly) to Feb. 1, 1907 Tax valuation, personal 486,068 SCHOOL BONDS— Total valuation 1896. 2,146,133	County seat is Hurley.
5s, Feb. 1, \$1,600Feb. 1, 1900 Assessment about 3 actual value. 5s, Feb, 1, 12,000Feb. 1, 1901 Total tax (per \$1,000) '94\$22'14	LOANS- COUNTY BONDS- When Due. Total debt Jan. 1, 1897 \$78,329 Tax valuation, real2,018,721
(\$2,000 due yearly) to Feb. 1, 1906 Population 1890 was4,605 Population in 1897 (est.)6,000	58, J&J, \$43,329 Tax valuation, personal. 182,349 JAIL BONDS-
BROWN COD. H. MARTIN, County Clerk.	(Part due yearly on Jan. 20.) Population in 1895 was
County seat is Green Bay.	INTEREST on the county bonds is payable at Ashland; on the jail bonds at New York.
LOANS— Amount. Tax valuation, perso'1.\$1,454,057 Railroad bonds\$114,050 Total debt Aug. 15, '96114,050 Total valuation 1896\$,298,152 Total debt Aug. 15, '96114,050 Total tax (per \$1,000)4:35 Tax valuation, real6,844,095	JANESVILLE
	Janesville is situated in Rock County.
BURLINGTON UNION SCHOOL DIS- TRICTC. G. FOLTZ, Treasurer.	LOANS— When Due. Tax valuation, pers'1\$1,071,065 HIGH SCHOOL BUILDING— Total valuation 1896 4,532,750
This district is in Racine County.	$\begin{array}{c} \mbox{figure} \begin{tabular}{lllllllllllllllllllllllllllllllllll$
LOANS— When Due. ScHool Bonds— 1898-1905 (\$2,500 due yearly on Feb. 1.) Se semi-an, \$20,0001898-1905 (\$2,500 due yearly on Feb. 1.) Se semi-an \$12,500 Feb. 1.1006	Total debt Jan. 1, 1897 \$52,500 Population in 1890 was
μ ³ , 30μ ² au, φ12,000, 100, 1, 1000	TAX FREE.—All bonds are exempt from taxation.
INTEREST is payable at the Chase National Bank, New York,	INTEREST on the bonds is payable at the office of the City Treasurer.
any ne or because the first parts, second allowing anywheat presentations	

WISCONSIN-CITIES AND TOWNS.

109

KENOSHA{WILLIAM M. FARR, Mayor. GUS. JACOB, Clerk.	LOANS- When Due. Tax valuation, real,\$5,187,32
Kenosha is situated in Kenosha County.	ASYLUM BONDS— 5s, J&D, \$80,000June '99 to '18 Total valuation 1896 6,808,25
LOANS When Due. Tax valuation, real\$1,244,400	(\$4,000 due vearly) Assessment about ¹ 2 actual value
IMPROVEMENT BONDS- Tax valuation, personal. 325,670	Interest payable in Wausau. Population in 1890 was30,36 Total debt Feb. 15, 1897. \$80,000 Population in 1895 was36,59
6s, \$21,3861898 to 1902 (\$4,277 due annually.) Total valuation 18961,570,070 Assessment 4 to 5 actual value.	
RAILROAD AID- Total tax (per \$1,000)\$50.00	MARINETTE{JOHN J. SHERMAN, Mayor. G. C. RATHBURN, Clerk.
5s, J&J, \$170,000Jan. 1, 1905 Population in 1890 was6,532 Subject to call on 3 months' notice. Population in 1896 was8,122	This city is in Marinette County.
Total debt Feb. 1, 1897 \$170,000	LOANS - When Due. Bonded debt Feb. 1, '97. \$101,00
TAX FREEBonds are exempt from taxation.	BRIDGE BONDS— Floating debt
INTEREST is payable at the First National Bank. Milwaukee.	ts, March, \$12,000Mch. 1, 1898 Tax valuation, real1,540,20
KENOCILA COUNTY	(\$2,000 due y'rly) to Mch. 1, 1903 Tax valuation, personal.1,000,05 SCHOOL BONDS- Total valuation 18962,540,25
KENOSHA COUNTYCounty seat is Kenosha.	5s, Feb., \$10,000Feb. 1, 1898 Assessment ¹ 2 actual value. (\$2,000 due y'rly) to Feb. 1, 1902 Total tax (per \$1,000)\$30.0
LOANS— Amount. Tax valuation, pers'1\$1,003,859 Bailroad bonds\$170,000 Total valuation 1896 6,317,104	SEWER BONDS- Population in 1890 was11,52
Total debt (last returns). 170,000 Population in 1890 was15,581 Tax valuation, real5,313,245 Population in 1895 was17,548	5s, Aug., \$43,500Aug. 1, 1898 Population in 1895 was15,28 (\$2,500 due y'rly) to Aug. 1, 1916
Tax valuation, real	INTEREST on the bridge and sewer bonds is payable in Net
LA CROSSE _ (JAMES MCCORD, Mayor.	York; on the school bonds in Milwaukee.
LA CROSSE{JAMES McCORD, Mayor. JOHN M. VRCHOTA, Clerk.	TAX FREE.—All bonds of this county are exempt from taxation.
La Crosse is in La Crosse County. LOANS- When Due. SCHOOL BONDS-(Cont.)	W. G. RAUSCHENBERGER, Mayo
BRIDGE BONDS- 3s, J&J, \$10,000July 15, 1900	MILWAUKEE{W. G. RAUSCH ENBERGER, Mayo
5s, Oct., \$70,000Oct. 1, 1909 Optional after Jan. 15, 1898. Optional after Oct. 1, 1899 Sewer AND WATER BONDS-	This city is situated in Milwaukee County. LOANS— When Due. LOANS— When Du
5s, J&J, \$85,000Jan. 15, 1910 5s, J&J, \$10,000Oct. 1, 1916	BATH BONDS-'88-'93- PARK BONDS(COn.)
Optional after Jan. 15, 1900 CITY HALL BONDS— Optional after Oct. 1, 1906 SEWER, WATER & SCHOOL B'DS—	5s, J&J, \$16,000July 1, 1913 5s, J&J, \$100,000July 1, 191 (\$1,000 called yearly.) (\$5,000 called yearly
5s, M&S, \$40,000Mar. 16, 1911 5s, J&J, \$60,000July 1, 1915	4s, J&J, \$14,000July 1, 1908 REFUNDING BONDS-
Optional after Mar. 16, 1901 SCHOOL BONDS— Optional after July 1, 1905 WATER BONDS—	(\$1,250 called yearly.) 55,, \$95,000July 1, 191 BRIDGE BONDS— (\$5,000 called yearly
5s, J&J, \$15,000Nov. 15, 1903 5s, J&J, \$10,000Sept. 1, 1904	4s J&J, \$25,000July 1, 1902 School Boxbs- (\$5,000 called yearly.) 5s, J&J, \$75,000July 1, 191
Optional at any time. 5: A&O, \$17,000Oct. 1, 1907 5:, J&J, \$20,000Dec. 31, 1907	4s. J&J. \$24,000Julv 1, 1903 (\$5,000 called yearly
Optional after Oct. 1, 1897 Optional after Dec. 31, 1897	(\$3,750 called yearly.) 5s, J&J, \$200,000 July 1, 191 4s, J&J, \$30,000Jan. 1, 1910 (\$12,500 due yearly
Optional after June 15, 1901 Optional after Dec. 1, 1901	(\$2,500 called yearly.) 5s, J&J, \$29,750July 1, 191
s, \$10,000June 1,1912 5s,, \$25,000Dec. 30, 1912 Optional after June 1,1902 Optional after Dec. 30, 1902	5s, J&J, \$63,000July 1, 1911 (\$1,750 called yearly (\$5,000 called yearly.) 5s,, \$90,000Jan. 1, 191
5s, \$20,000June 1, 1913 [5s, J&D, \$75,000June 1, 1915	58, J&J, \$150,000July 1, 1912 (\$5,000 called yearly
Optional after June 1, 1903 Optional after June 1, 1905 5s, \$12,500May 1, 1914 3s, J&J, \$22,000July 15, 1916	(\$10,000 called yearly.) 5s,, 135,000July 1, 191 5s, J&J, \$48,000July 1, 1913 (\$7,500 called yearly
Optional after May 1, 1904 Optional after July 15, 1899	(\$3,000 called yearly.) 5s,, \$209,000July 1, 191
5s, M&N, \$20,000May 1, 1915 Optional after May 1, 1905.	5s, \$71,250,Jan. 1, 1916 (\$11,000 called yearly (\$3,750 called yearly.) 4s, J&J, \$110,000,July 1, 190
INTEREST on all recent issues is paid in La Crosse; on the water 5s.	CITY HALL BONDS- (\$10,000 called yearly 4s, J&J, \$36,000Mar. 1, 1910 4s, J&J, \$150,000July 1, 190
(due 1915) in New York at State Trust Company.	(\$3,000 called yearly.) (\$12,500 called yearly
TOTAL DEBT. ETC.—The total bonded debt on July 1, 1897, was \$564,500; sinking fund, \$129,413; net debt \$435,086. The eity has no floating debt. The limit of indebtedness prescribed by the Constitution of the State of Wisconsin is 5 per cent of the total valua- tion, or \$612,919 65, leaving a margin of \$177,833.	5s, J&J, \$140,000July 1, 1911 4s,, \$140,000July 1, 191 (\$10,000 called yearly.) (\$10,000 called yearly
city has no floating debt. The limit of Indebtedness prescribed by the	5s, J&J, \$150,000,July 1, 1912 Sewer Bonds-
Constitution of the State of Wisconsin is 5 per cent of the total valua- tion, or \$612,919 65, leaving a margin of \$177,833.	(\$10,000 called yearly.) 5s, J&J, \$24,000July 1, 191 5s,, \$170,000July 1, 1914 (\$1,500 called yearly
ASSESSED VALUATION in 1896 of real estate was \$9,660,381;	(\$10,000 called yearly.) 58, J&J. \$42,500July 1, 191
ASSESSED VALUATION in 1896 of real estate was \$9,660,381; public property, \$84,650; personal property, \$2,513,362; total, \$12,258,393; total tax rate (per \$1,000) \$21.00.	5s,, \$270,000July 1, 1915 (\$15,000 called yearly.) 5s,, \$18,000July 1, 191
POPULATION,-The population in 1890 was 25,090; in 1880 it	FIRE DEPARTMENT BONDS— (\$10,000 called yearly
was 14,505. According to State census the population in 1895 was	(\$2,500 called yearly.) (\$2,000 called yearly
28,760 and in 1897 (estimated) 30,000.	5a J&I \$120,000 Jnlv 1, 1917 (\$5,000, called yearly
LA CROSSE COCounty seat is La Crosse.	(\$6,000 called yearly.) SEWER BONDS-(INTERCEPTING
	GENERAL CITY BONDS, 1871-86- SEWER BONDS-(INTERCEPTING 4s, J&J, \$6,000,fan. 1, 1901 (\$3,000,fan. 1, 1901 (\$3,000.alled yearly)
LOANS- Amount. Tax valuation, person'l.\$3,236,254 Bonded debt Aug., 1897\$50,000 Total valuation 189615,495,450	(\$12,100 called vearly.) STREET BONDS-
County has no floating debt. Population in 1890 was38,801 Tax valuation, real\$12,259,289 Population in 1896 was43,610	(\$7,500 called yearly). (\$5,500 called yearly
Librationers i servers sub-rest	48, J&J, \$67,000July 1, 1906 58,, \$90,000July 1, 191
MADISON{M. J. HOVEN, Mayor. O. S. NORSMAN, Clerk.	HOSPITAL BONDS- 55,, \$152,000July 1, 191
Madison is situated in Dane County.	5s, J&J, \$40,000July 1, 1913 (\$8,000 called yearly (\$2,500 called yearly.) 5s, J&J, \$80,000July 1, 191
LOANS- When Due. WATER BONDS-(Con.) -	LIBRARY BONDS- (\$4,000 called yearly
BEFUNDING BONDS OF 1884- 4 ¹ 28, Jan. 1, \$10,000Jan. 1, 1913 58, A&O, \$135,500Apr. 1, 1904 Subject to call after Jan. 1, 1903	4s, J&J, \$36,000Jan. 1, 1910 VIADUCT BONDS- (\$3,000 called yearly.) 5s, J&J, \$35,000July 1, 191
Subject to call at any time. Interest is payable at City Treas'y	LIBRARY & MUSEUM BONDS- (\$2,500 called yearly
SPECIAL IMPROVEMENT BONDS— Bonded debt July 1,'97. \$257,900 6s, Apr. 1, \$74,900Apr., 1898 School debt	(\$5,000 called yearly.) (\$7,500 called yearly.)
(\$7,500 due yearly) to Apr., 1907 Total debt	5s, J&J, \$112,500July 1, 1912 5s,, \$85,000July 1, 191
STREET REPAIR BONDS- Water debt (included) 18,000 4 ¹ 98, Jan. 1, \$15,000Jan. 1, 1913 Tax valuation, real 6,369,190	(\$7,500 called yearly.) (\$5,000 called yearly 5s,, \$127,500July 1, 1914 WATER BONDS-

STREET REPAIR BONDS-4¹/₂₅, Jan. 1, \$15,000. Jan. 1, 1913 Subject to call after Jan. 1, 1903 Subject to call after Jan. 1, 1903 Subject to call after 1907. 55, A&O, \$8,000. ...Apr. 1, 1902 Subject to call at any time. The situid delt must not access 5 The situid delt must not access 5 Subject to call at any time. Subject

The city's debt must not exceed 5 per cent of the assessed valuation. TAX-RECEIVABLE COUPONS.—The water bonds carry tax-receivable coupons.

MANITOWOC .- {THOS. E. TORRISON, Mayor. Manitowoc is in Manitowoc County.

LOANS- When Due,	Total debt Feb. 1, 1897 \$73,000
BRIDGE BONDS-	Tax valuation, real 2,001,220
5s, Nov., \$30,000Nov. 1, 1899	Tax valuation, person'1 505,375
(\$5,000 due yearly) to 1904	Total valuation 1896 2,506,595
REFUNDING BONDS-	Assessm't from 40 to 50% act.value
5s, J & J, \$2,000Jan. 2, 1901	Total tax (per \$1,000)\$31.23
5s, Nov., 35,000Nov. 1, 1902	Population in 1890 was 7,710
Sewer Bonds-	Population in 1880 was 6,367
5s, Oct., \$6,000Oct.20, 1897	Population in 1897 (est.) 10,000
(\$2,000 due yearly) to Oct.20, 1899	

MANITOWOC CO .- County seat is Manitowoc.

INTLREST is payable at State Treasurer's Office, Madison.

MARATHON CO .- CARL F. PAFF, Treasurer. County seat is Wausau. As the \$4,000 due yearly on bonds men-tioned below will be paid by the asylum, the county is practically without debt.

3,000 1,220 ,375

5s, J&J, \$12,500...July 1, 1912 (\$7,500 called yearly.)
5s, M&N, \$200,000..July 1, 1914 (\$5,000 called yearly.)
5s, J&J, \$120,000..July 1, 1914 (\$60,000..July 1, 1917 (\$60,000..July 1, 1917 (\$60,000..July 1, 1917 (\$60,000..July 1, 1919 (\$2,500 called yearly.)
MIL, RIVER DAM BONDS-(\$2,500 called yearly.)
Ss, J&J, \$30,000...July 1, 1919 (\$2,500 called yearly.)
5s, J&J, \$50,000...July 1, 1914 (\$5,000 called yearly.)
5s, J&J, \$80,000...July 1, 1914 (\$5,000 calle

PAR VALUE OF BONDS .--The bonds are mostly for \$1,000 each.

INTEREST is payable in New York and Milwaukce. TOTAL DEBT, SINKING FUNDS, Erc.—The subjoined state-ment shows Milwaukce's total municipal debt, the sinking fund held by the alter acting the some and the water debt on the dates named:

Sept. 15, '97. Total bonded debt*\$6,558,000 Sinking funds	Jan. 1. '97.	Jan. 1, '95. \$5,153,750 367,750	
Net debt	and a state of the	\$4,786,000 \$1,643,000	

* Total debt does not include \$140,000 of school bonds and \$120,000 of garbage disposal bonds authorized but not yet issued. In the above statement the water debt is included in the total bonded debt and in the net debt, as well as being given separately below. The sinking fund receives yearly a sum equal to 5 per cent of the original issue of bonds, and it is required by law that this amount of the debt shall be annually retired.

CITY PROPERTY.—The city owns its water works, and receives from water rates a larger sum yearly than the total interest charges on its debt. 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:

10 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1		Personal	To'l Assessed	
Years.	Real Estate.	Property.	Valuation. p'	r\$1,000
1897	\$121.156.090	\$23,527,326	144,683,425	
1896	119,441,715	24,329,904	143,771,619	\$23.69
	118.184.040	24,365,973	142.550,013	20.45
	93,799,955	19,875,165	113,675,120	21.56
1890			105,484,055	21.50
1880		14.229.596	55,875,969	1.000,000

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 (estimated), 275,000.

MILWAUKEE CO .- County seat is in Milwaukee.

Bonded debt Jan. 1, '96. \$225,000 County has no floating debt. Tax valuation 1896..\$163,805,090 Deputation in 1895 was...287,922

NEENAH.- {GEO. O. BERGSTROM, Mayor.

Neenah is situated in Winnebago County.

INTEREST on cemetery bonds is payable in Neenah; on school bonds at Madison; on water bonds at New York.

TAX FREE.-All bonds issued by this city are exempt from taxation

OCONTO.-C. A. BRIGDIN, Clerk.

This city is in Oconto County.

OSHKOSH.-- {ARTHUR KELLOGG, Mayor. FLORIAN LAMPERT, Comptroller.

Oshkosh is situated in Winnebago County.

 In winnebago County.

 When Due.

 R. B. BONDS (Mil, L. S. & W).

 7s, Feb. 1, \$30,000....189 - 1899

 (\$15,000 due yearly in Feb.)

 ScHooL BONDS

 1898 to 1907

 y in Feb.)

 4¹2s, Sept., \$26,0001900-1911

 0. 1000.1014

 Upper Section 18 stuated in Winnebago (

 LOANS
 When Due,

 BRIDGE BONDS
 (\$5,000 due yearly.)

 (\$5,000 due yearly.)
 (\$5,000 due yearly.)

 CITY HALL BONDS
 58, Feb. 15, \$20,000..1898 to 1907 |

 (\$2,000 due yearly in Feb.)
 PARK BONDS

 4¹98 and 4¹98, \$97,000..1900-1914
 4¹98, June, \$12,000...

 INTERESTOR the railroad bonds
 [Not the second bonds]

⁴J₂s, June, \$12,000..... INTERESTon the railroad bonds is payable in New York at National Bank of Commerce; on the eity hall bonds at Madison, Wis., by State Treasurer: on all other bonds at Oshkosh. OPTIONAL—The bridge, park and sewer bonds are all subject to call after five years from date of issue. BONDED DEBT March 1, 1897, was \$243,000. The city has no floating debt and no sinking fund.

ASSESSED VALUATION in 1897 was \$8,978,617; total tax rate (per \$1,000), \$28'50. Estimated valuation in 1895 was \$20,000,000. POPULATION in 1890 was 22,836; in 1880 was 15,748; in 1895 was 26,947.

OUTAGAMIE CO.—County seat is Appleton.

LOANS— Amount. COUNTY BONDS— Interest is payable by Co. Treastr. (\$5,000 due yearly on April 1). Interest is payable by Co. Treastr. Total valuation, real....9,713,717 Tax valuation, preson'l.\$1,582,370 Total valuation, 1896...11,296,087 Total valuation 1898....38,690 Population in 1890 was....28,716 Population in 1895 was....44,404

PORTAGE CO.-C. E. WEBSTER, Treasurer.

County seat is Stevens Point. LOANS- When Due. BUILDING RAILROAD-5s, Jan., \$100,000....Jan. 1, 1912 As, J&J, \$95,000....Jan. 1, 1912 Interest on the 4s payable at the Nat. Exchange Bank, Milwaukee; on the 5s by the County Treasurer. Total debt Jan. 1, 1897... \$195,000

RACINE .- Racine is situated in Racine County.

RACINE COUNTY .- County seat is Racine.

LOANS— Amount. ASYLUM AND JAIL BONDS— 58, F&A, \$62,000..... Int is payable at County Treasury Total debt Mar. 1, 1897...\$62,000 Population in 1895 was....41,110

REEDSBURG .-- W. H. FRENCH, Mayor. This city is in Sauk County.

RHINELANDER .- Rhinelander is the county seat of Oneida County.

LOANS— When Due. FUNDING BONDS— 5s, A&O, \$30,000Feb. 1, 1899 (\$3,000 due early to Feb. 1, 1908) Bonded debt Mar.15,'97. \$30,000 INTEREST is consult of the set of the

INTEREST is payable at Chemical National Bank, New York City.

SHEBOYGAN. - Sheboygan is in Sheboygan County.

LOANS-BRIDGE & VIADUCT BONDS-4¹ys, A&O, \$18,000... Apr. 1, 1898 (\$6,000 due y'rly' to Apr. 1, 1898 (\$6,000 due y'rly' to Apr. 1, 1890 4¹y, A&O, \$11,000... A pr. 1, 1890 (\$6, A&O, \$11,070... A pr. 1, 1897 IMPROVEMENT BONDS-6s, A&O, \$11,070... A pr. 1, 1897 IMPROVEMENT BONDS-(\$5, M&N, 2,132... Nov. 15, 1896-9 Caster and the approximation of the ap

INTEREST on the rairoad aid bonds is payable by the Mutual Life In surance Company, Milwaukee; on the refunding bonds at the Fourth National Bank, New York City; on the improvement bonds due from 1896 to 1899 at the Bank of Shebovgan; on the improvement bonds due in 1902 at the City Freasury; on others at the Bauk of Sheboy-gan or at the German Bank, Sheboygan, Wis.

SHEBOYGAN CO.-R. B. MELVIN, Clerk.

 Tax valuation, personal \$3,236,756

 Total valuation 1896...19,397,403

 Total valuation 1896...19,397,403

 Sueboygan.
 Total tax (per \$1.000).....\$5'60

 \$18,000
 Population in 1890 was....42,489

 9,000
 Population in 1880 was....42,396

 11 60.661
 Population in 1895 was....48,396

SOUTH MILWAUKEE .- This place is in Milwaukee County.

SUPERIOR.-{MARTIN PATTISON, Mayor. H. E. TICKNOR, Comptroller.

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— When Due, Bartoge BoyDS— 6s, F&A, \$50,000...Aug. 1, 1910 VILLAGE HALL BOYDS— 6s, F&A, \$50,000...Aug. 1, 1910 Subject to call after Apr. 21, 1898 FIRE PROTECTI N B NDS— 6s, F&A, \$20,000...Aug. 1, 1910 Set J&J, \$166,070....Jan. 2, 1912 5s, J&J, \$450,000...Aug. 1, 1910 6s, F&A, \$20,000...Aug. 1, 1910 5s, J&J, \$450,000...Jan. 2, 1912 5s, J&J, \$450,000...Aug. 1, 1910 6s, F&A, \$200,000...Aug. 1, 1911 6s, M&N, 50,000...Aug. 1, 1911 Swewer Bo DS— 6s, J&J, \$43,656-69....Jan. 2, 1897 Subject to call after 1897. 6s, J&J, \$43,656-69....Jan. 2, 1897 Subject to call after 1897. 6s, J&J, \$43,656-69....Jan. 1897-1904 Subject to call after 1897. 6s, J&J, \$43,656-69....Jan. 2, 1898 Subject to call after 1897. 6s, J&J, \$43,656-69....Jan. 2, 1895 Subject to call after 1897. 6s, J&J, \$43,656-69....Jan. 2, 1895 Subject to call after 1897. 6s, J&J, \$43,650-69....Jan. 2, 1895 Subject to call after 1897. 6s, J&J, \$43,650-69....Jan. 2, 1895 Subject to call after 1897. 6s, J&J, \$20,381...Jan. 2, 1895 Subject to call after 1897. 6s, J&J, \$20,381...Jan. 2, 1895 Subject to call after 1897. 6s, J&J, \$20,381...Jan. 2, 1895 Subject to call after 1897. 6s, J&J, \$20,381...Jan. 2, 1895 Subject to call after 1897. 6s, J&J, \$20,381...Jan. 2, 1895 Subject to call after 1897. 6s, J&J, \$20,381...Jan. 2, 1895 Subject to call after 1897. 6s, J&J, \$20,381...Jan. 2, 1895 Subject to call after 1897. 6s, J&J, \$20,381...Jan. 2, 1895 Subject to call after 1897. 6s, J&J, \$20,381...Jan. 2, 1895 Subject to call after 1897. 6s, J&J, \$20,381...Jan

INTEREST on Village Hall bonds is payable in New York at the National Park Bank; on harbor improvement bonds, lue part yearly from 1897 to 1904 and from 1897 to 1905 at the National Bank of North America in New York City on school bonds, due 1897 to 1898, partly in New York at the National Park Bank and partly in Superior. All other interest in New York at Nat. Bank of Republic.

TOTAL DEBT, ETC.-The total debt on September 1, 1897, was \$1,806,103: sinking funds, \$216,827; net debt, \$1,589,276.

	ASSESSED /A_JAFIDN of actual value) and tax rate ha	The city's asses we been as follow sess d Valuation	ws in the years 1	named:
	R al. 1896\$11.763.503	Personal	Total. p.r	\$1,000
	1895	\$781,626	\$12,545,129 17,122,495	29.60
1	1894 18,384,044	1,295,058	19,679,102	20.70

POPULATION in 1895 according to State census was 26,176; i 1890 according to U. S. Census it was 11,983.

WAUSAU.-{E. J. ANDERSON, Mayor. J. C. KUHLMANN, Clerk.

 VV A O S A O . - { J. C. KUHLMANN, Clerk.

 Wausau is situated in Marathon County.

 LOANS When Due.

 BRIDGE BONDS

 5s, M&S, \$10,000 Sep. 14, '98 & '99

 ReFUND'G MUNTEPAL BNDS

 5s, M&S, \$25,000....Sept. 18, 1906

 (\$5,000 due y'rly) t.Sept. 18, 1906

 (\$5,000 due y'rly) to -ept. 18, 1900

 (\$5,000 due 'rly) to -ept. 18, 1905

 W TER WORKS BONDS

 5s, A&O, \$90,000....Apr. 1, 1905

County seat is Sheboygan.

State of Minnesota.

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 3, 1849) - March 3, 1849 Admitted as a State (Act Feb. 26, 1857) -- May 11, 1858 Total Area of State (square miles) -83,365 -St. Paul State Capital -Governor (term expires 1st Monday Jan. '99) - David M Clough Secretary of State (1st Monday Jan. 1899) - - Albert Berg Treasurer (1st Monday Jan. 1899) - - August T. Koerner

Legislature meets biennially in odd years on the Tuesday after the first Monday in January, and sessions are limited to ninety days.

HISTORY OF DEBT .- For the history of Minnesota's debt see STATE AND CITY SUPPLEMENT, April, 1893, page 103. The details of Minnesota's present debt are as given in the following statement.

LOANS.-NAME AND PURPOSE. State funding bonds. Subject to call at any time (limit, \$150,000 yearly.) Certificates of indebtedness... 4 J & J July 1, 1900 50,000

INTEREST on the bonds is payable in New York; on the certin, cates of indebtedness at the office of the State Treasurer.

TOTAL DEBT .- On February 1, 1897, the total debt of the State was \$1,509,000 (all bonded). Of this amount \$354,000 are held in various Minnesota State funds.

ASSESSED VALUATION.-The assessed valuation, total tax levied and the rate of State tax have been as follows for the years named.

-Assessed Valuation. - Total Taxes State Tax.

	Real.	Personal.	Total.	Levied. p.	\$1,000.
1896			\$583,372,644		
1895	\$556,135.887	\$85,114,394	641,250,281	\$14,770,864	\$1.80
1893	543,956,153	98,947,498	642,903,651	15,645,741	2.20
1892	546,496,309	91,043,649	642,539,958	14,214,938	2.60
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	1.90
1885	319,008,864	82,720,902	401,729,766	8,383,696	1.80
1880	203,473,637	54,581,906	258,055,543	4,191,811	1.80
1875	173,693.276	45,162,467	218,855,743	3,892,482	2.10
1870	67.221 348	19,912,525			5.00
1861	33,350,057	5,914,683			4.00

DEBT LIMITATION .- Minnesota has protected the State from extravagant expenditures through restrictions which its Constitution puts on every kind of debt making. That instrument fixes the limit at \$250, 000 "for the purpose of defraying extraordinary expenditures; and an amendment, ratified in 1879, extended this power to \$250,000 addi tional "for erecting and completing buildings for the insane, a deaf, dumb and blind asylum, and State prison." Besides the foregoing, it is also provided that the State credit shall not be loaned, &c. With regard to the debt of municipalities there is but one section in the Constitution which relates to that subject, and that has reference to making rallroad debt.

FIRST, as to State indebtedness, the sections which treat of the sub

Failford debt.
FIRST, as to State indebtedness, the sections which treat of the subset are in article 9, sections 5, 6, 7, 8 and 14.
Sectors 5. (Public debt may be contracted.) For the purpose of defraying extraordinary expenditures, the State may contract public debts, but such debts shall never, in the aggregate, exceed two hundred and fifty thousand dollars; every such debt shall be authorized by law for some single object, to be distinctly specified therein; and no such lawshall take effect until it shall have been passed by the vote of two birds of the members of each branch of the Legislature, to be recorded by the yeas and nays on the journals of each House, respectively; and sever y such law shall levy a tax, sufficient to pay the annual interest of such debt, and also a tax sufficient to pay the annual interest of such debt, and also a tax sufficient to pay the record shall be each wholly paid. The State shall never contract any debt shows and may propriate the proceeds of such taxes to the payment of such debt shall have been wholly paid. The State shall never contract any debt for works of internal improvement, or be a party in carrying on such works, except in cases where grants of land or other property shall have been wholly paid. The State shall never contract do and works, except in the state cases the State shall devote thereto the variat for such debt how contracted by how non state body of such debt, such and any of their completion.
Through works, except the transaction on State body of such and works, except in the state under pay. Accordent by the grant to such debt shall have been made to their completion.
Throws 6.-(Public debt how contracted.) All debts anthorized by the state shall not be cold by the State under pay. Accordent by the state shall not be exceed by the state shall not be state, expending sector due to whom severally.
Throws 6.-(Public debt how contracted by how on south exceed and the shall have been undee to the state under pay. Acco

Cases and in the manner provided in the fifth and sixth sections of this article. Sections S.-(Appropriation of money received from loan or State bonds.) The money arising from any loan made, or debt or liability con-tracted, shall be applied to the object specified in the act authorizing such debt or liability, or to the repayment of such debt or liability, and to no other purpose whatever. BECTION 14.-(State debt for public buildings). For the purpose of erecting and completing buildings for a hospital for the insane, a deat, dumb and blind asylim, and State prison, the Legislature may by law increase the public debt of the State to an amount not exceeding two hundred and fifty thousand dollars, in addition to the public debt al-ready heretoiore authorized by the Constitution, and for that purpose may provide by law for issuing and negotiating the bonds of the State and appropriate the money only for the purpose aforesaid; which bonds shall be parable in not less than ten nor more than thirty years from the date of the same, at the option of the State. BECOND, as to cilu, county or other municipality the optic restriction

SECOND, as to city, county or other municipality the only restriction on the debt making power in the Constitution is the following, found in article 9, section 15.

SECTION 14.—(Municipal debts in aid of railroads.) The Legisla-ture shall not authorize any county, township, oty or other municipal corporation o issue bonds or to become indebted in any manner to aid in the construction or equipment of any or all railroads to an amount that shall exceed five per centum of the value of the taxable property within such county, township, eity, 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 forcerding was adouted as an amount in 1870. Before its

The foregoing was adopted as an amendment in 1879. Before its adoption the section read so as to authorize municipal corporations to issue bonds in aid of railroads to ten per cent of valuation. Hence the amendment consisted in simply changing the word ten and making it 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 city to borrow money to pay any city indebtedness, and to issue therefor city bonds bearing interest not to exceed 10 per cent and redeemable within ten years. The restrictions are: (1) That ordinances must be passed by the affirmative vote of a majority of the common council, signed by the Mayor, and published in the official city 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 pur-(3) The council shall each and every year levy a tax of one mile on the dollar for each one thousand dollars of bonds issued by the sa'd city to pay the interest and to create a sinking fund to pay the bonds at The foregoing is found in chapter 10, section 168, of the maturity. General Statutes of Minnesota, vol. I., page 196, edition of 1888.

Second, and further as to cities, the common council is authorized to issue bonds and levy taxes exceeding the amount authorized by other sections of this act; provided the same be authorized by the majority of voters present and voting at an election to be held for that purpose. The time, place and manner of holding such election to be 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 issue even \$15,000 of bonds (without an election) as authorized by previous section 168 cited above. This idea also seems to find confir-mation in section 170, last clause, which reads that "no debt shall be "incurred or created by the city, the common council or any officer of "the city except pursuant to the authority herein expressly given for " that purpose.

Third, through the board of supervisors, lowns can issue bonds as directed by two-thirds of all legal voters voting at a legally called town meeting held for that purpose, payable in such amounts and at such times, not exceeding six years from date as two-thirds of voters deter-mine. 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 next after such levy," and in the discretion of said supervisors such further sum as they deem expedient, not exceeding twenty per cent of such maturing bonds, which taxes shall constitute a fund for the payment of said bonds.

Fourth. The trustees or board of education of any school district may issue school bonds of their respective districts in such amount and of such length as to payment, not exceeding ten years, as two-thirds of the voters voting at any legally-called meeting shall direct. For further particulars respecting these bonds see section 26, chapter 36, of the Statutes of Minnesota, volume 1, page 472. In section 28, same page, are provisions for levying a tax for the payment of bonds quite similar 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 Minnesola, 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 school buildings.

Sixth, as to the creating of county debt, there is no general author-ization, the issues when made being under special acts. Of course "railroad aid bonds" are provided for by statute for county, cities. and all other municipalities. See, for the law on that subject, section 92, &c., chapter 34, Statutes of Minnesota, vol. L, page 388, &c. So. So, also, the borrowing from the Permanent School Funds under the above cited section of the Constitution (section 5, article VIIL) is provided for by section 84, chapter 36, Statutes of Minnesota, vol. II., page 448 There is likewise a general statute for the issue of "motor road bonds" by the county, the particulars respecting which will be found in section

132, chapter 13, of Statutes of Minnesota, vol. I., page 277. General statutory limitation, applying to all municipalities. Debts of cities, counties, towns, &c., are void if entailing taxation beyond he rate fixed by law. See section 114, chapter 11, Statutes of Minne-sota, 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 unlawful "unless specially and expressly authorized by law."

POPULATION OF STATE.-The population of Minnesota has been

cent; in 1870-80, 341,067, or 77.57 per cent; and in 1880-90, 521,053 or 66.74 per cent.

6s, 5s, 5s, 5s, 5s, 5s,

58,

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.

AUSTIN.---{F. I. CRANE, Mayor. T. M. FOSTER, City Recorder. County seat of Mower County

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INTEREST on city 6s due 1909 and water 6s due 1902 is payable in New York by the American Exchange National Bank; on railroad 6s due 1904 in New York by Farmers' Loan & Trust Company; on the refunding 6s due 1903 in New York by the Chemical National Bank, on other loans in Austin.

BECKER CO.-L. M. STEVENS, County Auditor. County seat is Detroit City.

BRAINERD.-{JOHN N. NEVERS, Mayor. GEORGE D. LA BAR, Treasurer.

Brainerd is in Crow Wing County.

Brainerd is in Crow Wing County. LOANS- When Due. REFUNDING BONDS-5s, ..., \$25,000.... Oct. 1, 1917 ELECTRIC LIGHT BONDS-6s, M&S, 20,000....Mar. 1, 1909 REFUNDING JALL BONDS-..., \$6,000.....Supering the second state of the second state

BRAINERD SCHOOL DISTRICT-J. S. KEES-LEY, Treasurer.

 Total debt Feb., 1, 1897...\$100,000
 Assessment about ²3 actual value.

 Tax valuation 1896......1,627,136
 School tax (per \$1,000)....\$17:65

 Population 1897 (est.)...
 8,000

CLAY COUNTY .- O. J. KITTELSRUD, Auditor. County seat is Moorhead.

County seat is Moorhead. LOANS.— When Due. COURT HOUSE & JAIL BONDS— 78, Dec. 1, \$16,000..Dec. 1, 1897 68, Apr. 16, 62,000...Apr. 16, 1903 BEFUNDING BONDS— 58, DUBL STATUS STATUS

CROW	WING	CO.—County seat is Brainerd.	
Donded daht /	lost motion a) the	0.000 LD	

DULUTH.--{HENRY TRUELSEN, Mayor. C. E. LOVETT, Comptroller.

 DULUITH.--{C.E.LOVE?

 Duluth is in St. Louis County.

 LOANS When Due.

 GENERAL FUND BONDS

 6s, J&J, \$85,000..July 1, 1901

 5s, J&J, 100,000..July 1, 1907

 5s, M&N, 100,000..July 1, 1912

 5s, M&N, 100,000..July 1, 1913

 5s, M&N, 100,000..July 1, 1913

 5s, M&N, 200,000..Nov. 1, 1923

 4¹2s, J&J, 100,000..Jan. 1, 1920

 4¹2s, J&V, 100,000..July 1, 1907

 PERMANENT IMPROVEMENT

 5s, J&J, \$100,000...July 1, 1907

 PARK BONDS

 4s, J&J, \$70,000....July 1, 1920

 4s, J&J, \$70,000....July 1, 1921

	LOANS— When Due.	E
	REFUNDING BONDS-	L
	6s, J&J, \$138,250.Jan. 1, 1908	L
	4 ¹ 28,g. J&J, 250,000. July 1, 1926	Ł
	VILLAGE SEWER BONDS-	L
	5s, J&J, \$25,000July 1, 1902	E
	(\$5,000 due yearly) to July 1, 1906	Ł
	Fond du Lac Bonds.	Ł
	7s,, \$10,000Oct. 1, 1903	L
	New Duluth Bonds.	E
	6s,, \$47,000Mar. 1, 1914	
	West Duluth Bonds.	L
1	6s,, \$30,000Feb. 1, 1910	E
	6s,, 115,000July 15, 1911	Ł
	6s,, 20,000June 13, 1913	L
	WITTER IND TRAVE DOWDS	

5g, J&J, \$600,000g July 1, 1926 INTEREST is payable at American Exchange National Bank, N. Y.

TOTAL DEBT, ETC.-The subjoined statement shows Duluth's total bonded debt and the total floating debt on each of the dates

Floating debt

* Includes \$412,065 of special assessment certificates. *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 \$244,525. The \$138,250 of 6 per cent retunding 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 of St. Louis County shall levy a special tax to pay the interest on them 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 of 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:

	Real	Personal	Assessed 1	ax Rate
	Estate.	Property.	Valuation. pe	r \$1,000
1896	\$26.037,311	\$1,438,844	\$30,476.155	\$31.40
1895	36,157,713	4,855,550	41,013,263	27.90
1894	35,848,886	4,914,577	40,763,463	28.30
1893	38,597,457	5,278,105	43,875,562	
1892	29,553,187	5,115,656	34,668,843	24.60
1891	22,217,398	4,567,321	26,784,710	25.90
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 RICHEUX, Secretary of Board of Education.

LOANS- When	n Due. OTI	HER BONDS-	
UILD'G AND PURCHAS'G SI		&D, \$4,000]	
M&N, \$20,000 May 1,	, 1903 (\$1,0	00 due y'riy) to]	Dec. 3, 1900
M&N, 12,000 May 1	, 1909 5s. Ja	&J. \$20,000	Jan. 15, 1904
J&J, 15,000July 1	, 1905 Total	debt Feb. 1,'97	. \$981,000
J&J, 15,000July 1.	, 1906 Sinki	ng funds	. 81,299
M&N. 50,000Nov. 1	, 1913 Net d	ebt Feb. 1, '97	. 899,700
F&A, 200,000Aug. 1	, 1921 Tax 1	valuation (see cit)	y of Duluth)
M&S, 100,000Sept.1	, 1922 Total	tix (per \$1,000)	\$31.40
M&N, 200,000 May 1,	, 1922 Popu	lation 1895 (est.)	
J&D, 150,000June 1,			
s.J&J.150,000Jan. 1			

INTEREST on the 7 per cent bonds is payable by L. C. Newstadt, Quincy, Ill.; on the 5 per cent bonds, due in 1904, 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. Total debt (last returns)\$60,000 Valuation, &c.
is, J&J, \$20,000July 1,	1903 Tax valuation 1890\$1,700,000
RR. bonds, \$40,000part each	year Population in 1895 was7,616
school b'ds, 20,000 do	do Population in 1890 was6,524

FERGUS FALLS .- Fergus Falls is in Otter Tail County.

HASTINGS .- GEORGE PARKER, Mayor. Hastings is in Dakota County.

INTEREST on the refunding bonds of 1914 is payable in Hastings; on all other bonds in New York City.

HENNEPIN CO.-A. W. HASTINGS, Treasurer. County seat is Minneapolis.

INTEREST is payable at the National Park Bank in New York City.

LAKE CO.-JOHN OLSON, Auditor.

INTEREST on the 6s due in 1907 is payable in Minneapolis: on the 6s 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.

LOANS — When Due. HIGH WAGON BRIDGE BONDS — 5s, J&J, \$40,000July 1, 1924 Tax valuation, real., \$634,131 Tax valuation, real., \$634,131 Tax valuation, real., \$634,131 Tax valuation, real., \$635,525 5s, Mar. 6,000July 1, 1914 (\$2,000 payable yearly.) St. P. & C. Br. Co. — 6s, Mar. 1, \$16,000Mar. 1, 1902

County seat is Minneapolis. LOANS · When Due. CT. HOUSE & CITY HALL B'DS-⁴¹28, J&J, \$335,000 ..July 1, 1917 ⁴¹28, J&J, \$335,000 ..July 1, 1921 ⁴¹28, J&O, 600,000 ..Apr. 1, 1921 ⁴¹28, A&O, 600,000 ..Apr. 1, 1925 ⁴¹28, A&O, 600,000 ..Apr. 1, 1925 ⁴¹28, A&O, 400,000 ..July 1, 1921 ⁴¹28, A&O, 600,000 ..Apr. 1, 1925 ⁴¹28, A&O, 400,000 ..July 1, 1921 ⁴¹28, A&O, 600,000 ..Apr. 1, 1925 ⁴¹28, A&O, 400,000 ..July 1, 1927 ⁴¹28, A&O, 600,000 ..Apr. 1, 1925 ⁴¹28, A&S, 55,000 ..Sept. 1, 1917 ⁴¹28, M&S, 35,000 ..Sept. 1, 1917 ⁴¹28, J&D, \$15,000 ..Dec. 1, 1919 ⁴¹28

TAX FREE.-All of the bonds issued by this county are exempt from taxation.

MINNESOTA-CITIES AND TOWNS,

LE SUEUR.—This borough is in the county of the same name- LOANS- When Due. WATER AND ELEC. LT. BONDS- 5s, \$18,000	WATER RECEIPTS.—The receipts from water in 1896 were \$222,- 122; current expenses for water works, \$104,957. VALUATION AND INDEBTEDNESS.—The city's assessed valua- tion (property being assessed about ¹ 2 of its actual value) tax rate and bonded debt have been as follows: Tax Rate. Total Bonded
LITTLE FALLS.—County seat of Morrison County. Total debt 1897	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$
MANKATO{EDGAR WEAVER, Mayor. H. W. BROWN, Recorder. Mankato is situated in Blue Earth County. LOANS	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 $$2.540,667$, of which $$284,117$ was for interest on debt and \$122,012 for sinking fund.
Bringe Bonds- 5s, M&N, \$20,000May 1, 1908 5s, A&O, \$8,000Oct. 1, 1899 5s, M&N, 40,000May 1, 1908 5s, M&S, 7,000Mar. 1, 1910 Bonded debt Feb. 1, '97\$197,500 PARK BONDS- Water debt fincluded) \$7,000	POPULATION.—In 1895 population was 192,833; in 1890 it was 164,738; in 1880 it was 46,887; in 1870 it was 13,066. MOORHEAD.—County seat of Clay County.
BAILROAD AID BONDS— Net debt Feb. 1, 1897 190,564 5s, J&J, \$3,500Jan. 1, 1907 Tax valuation, real3,000,000 REFUNDING BONDS— Tax valuation, personal. 700,000 5s, M&N, \$67,000Nov. 1, 1914 Total valuation 18963,700,000 Sewer BONDS— Assessment 30 to 40% actual value	Bonded debt 1896\$138,000 Real valuation (est.)\$3,500,000 Water and light bds. (incl.) 63,000 Population in 1890 was3,290 Tax valuation 1896 803,611 Population in 1896 (est.)4,000
5s, M&S, \$10,000Sept.1, 1907 Total tax (per \$1,000)\$26:00 WATER WORKS BONDS- Population in 1897 (est)1,000 7las, F&A, \$15,000Aug. 1, 1890 Population in 1895 was10,173 6s, J&J, 12,000Jan. 1, 1900 Population in 1880 was 5,550 INTEREST is payable in New York City and Mankato.	MORRISON CO.—County seat is Little Falls. Bonded debt Feb. 1, 1897. \$120,000 Total co. tax (per \$1,000)\$1210 Tax valuation, real3,098,259 Population in 1895 was19,163 Tax valuation, personal. 854,152 Population in 1890 was13,325 Total valuation 18953,952,411 Population in 1880 was 5,875
MILLE LACS CO.—County seat is Princeton. LOANS.— When Due. Interest is payable at St. Paul. COURT HOUSE BONDS: Tax valuation 1895\$1,259,470	NEW ULM SCHOOL DISTRICT.—New Ulm is in Brown County. LOANS— When Due. Total debt (last returns). \$20,000
5s, July 1, \$19,000July 1, 1898 Assessment is ¹ / ₃ actual value. RAILROAD BONDS: State tax (per \$1,000)\$2'20 5s, July, \$47,000July 1, 1906 County tax (per \$1,000)16:00 Interest is navable in St. Panl. Average school tax	BEFUNDING BONDS— Tax valuation 1893 740,569 5s, A&O, \$20,000Oct. 1, 1904 Real valuation
Total debt (last returns). \$66,280 Population in 1895 was5,129 Sinking fund	OTTER TAIL CO.—STEVE BUTLER, Treasurer. County seat is Fergus Falls. All bonds issued by this county are ex- empt from taxation. LOANS— When Due. Tax valuation, real\$4,327,528
MINNEAPOLIS.— {ROBERT PRATT. Mayor. WALLACE G. NYE, Comptroller. Minneapolis is situated in Hennepin County. LOANS- BRIDGE BONDS- When Due. Sewers-(Continued)	JAIL BONDS- Tax valuation, personal 1,072,528 6s, M&N, \$30,000May 1, 1905 Total valuation 1896 5400,423 REFUNDING BONDS- 20,000July 1, 1904 5s, J&J, \$200,000July 1, 1904 State & co. tax per \$1,000 \$8'10 Interest payable in New York. Population in 1890 was34,232
 8s, M&N, \$50,000 May 1, 1905 4¹gs, J&J, \$50,000 July 1, 1906 4¹gs, A&O, 76,000 Apr. 1, 1912 4s, J&J, \$10,000 July 1, 1915 4s, J&J, \$110,000 July 1, 1915 4s, F&A, 390,000 Feb. 15, 1917 4¹gs, J&J, \$60,000 Apr. 1, 1912 	PIPESTONE.—W. C. BRIGG, City Treasurer.
 48, M&S, 30,000.Mar.15, 1919 Subject to call after Apr. 1, 1902 CITY HALL, etc.— 4 yes, J&J, \$250,000July 1, 1917 4 yes, J&J, 250,000July 1, 1921 4 yes, J&J, 250,000July 1, 1921 4 yes, J&J, 250,000July 1, 1921 	A city in Pipestone County. LOANS- When Due. Tax valuation, real\$308,075 RAHLROAD AID- Tax valuation, personal. 133,215 78, J&J, \$5,000
4 ¹ 28, J&J, 50,000Jan. 1, 1922 4 ¹ 28, M&N, 270,000May 1, 1915 4s, J&J, 200,000Jan. 1, 1920 4s, J&J, 35,000July 15, 1916 CITY HOSPITAL- 4s, J&O, 2000Apr. 1, 1917 4s, J&J, \$25,000July 1, 1923 4s, J&O, 3000Aug. 15, 1917 FILE DEFARTMENT- 4s, J&O, 000May 15, 1919 4s, J&J, \$15,000July 1, 1923 4s, J&O, 3000May 15, 1917 4s, J&J, \$15,000July 1, 1923 4s, J&O, 100,000May 15, 1919 FILE DEFARTMENT- 4s, M&S, 170,000May 15, 1919 4s, J&D, \$15,000June 13, 1920 4s, M&N, 125,000May 15, 1919 4s, J&D, 100,000May 15, 1919 4s, M&N, 125,000May 15, 1919	6s, J&J, \$20,000 1908 Population in 1895 was
78, J&J, \$20,000July 1, 1902 LIBRARY FUND- Lass J&D \$80,000 Days 1, 1912 48, J&J, 55,000Jan.15,1920 48, J&J, 187,000July 1, 1922 48, J&J, 187,000July 1, 1922	POLK COUNTY.—JOHN GLEASON, Auditor. County seat is Crookston. This county was divided in 1896, a por- tion being taken to form Red Lake County. Part of the debt will be assumed by the new county.
 48, J&D, 40,000Dec.15,1916 4¹₂₈, J&J, \$245,000July 1, 1921 PARKS- 48, A&O, 150,000Aug. 1, 1917 4¹₂₈, J&J, \$200,000July 1, 1913 48, F&A, 155,000Aug. 1, 1918 4¹₂₈, J&J, 100,000Jan. 1, 1914 48, J&D, 50,000Dec. 15, 1918 	LOANS— When Due. Total debt Aug. 1, 1897 \$139,500 DirtcH BoxDs— Suking fund
48, J&J, 20,000. Jan 1, 1924 RAILEOAD AID BONDS- 48, J&J, 20,000 Jan 1, 1924 RAILEOAD AID BONDS- 48, J&J, 200,000 Jan 1, 1925	7s, Jan., \$15,000Jan. 2,1902 Total valuation 18965,232,815 6s, May. 40,000May 14, 1913 Assessment about 13 actual value. 5s, Var., 20,000Mar. 8, 1919 Total tax (per \$1,000)\$32:50 ROAD AND BRIDGE BONDS- Population in 1895 was39,171 6s. Apr., \$20,00
78, M&N, \$94,000Nov.15,1897 VIADUCTS, etc 78, M&N, 125,000Nov.1, 1901 SCHOOLS- 8cHools- 428, M&S, \$100,000.Mar.15, 1914 WATEWORKS- 88, J&J, \$40,000July 1, 1899 44, J&J, 80,000July 1, 1915 88, J&J, \$25,000July 1, 1905 45, A&O, 50,000Oct. 15, 1917 78, J&J, 40,000July 1, 1902	68, June, 8,000June 1, 1915 Population in 1880 was11,433 68, Sept., 3,000Sept. 1, 1917 Population in 1897 (est.)30,000 POPE COUNTYP. I. RONNING, Auditor.
 48, A&O, 75,000May 15, 1919 43g, A&O, 75,000Oct. 15, 1919 42gs, A&O, 125,000Jap, 12, 1912 48, J&J, 50,000Jap, 15, 1920 Subject to call after Apr. 1, 1912 	County seat is Glenwood. LOANS- When Due. RALROAD BONDS- When Due. Ba, July, \$55,000July 1, 1906 Assessment is & actual value.
4s, J&J, 100,000July 1, 1925 4a, J&J, 100,000July 1, 1926 4s, J&J, 100,000July 1, 1926 4s, J&J, 100,000July 1, 1926 4s, J&J, 100,000July 1, 1926 4s, J&J, 120,000July 15, 1916 4s, J&J, 120,000July 15, 1916 4s, J&J, 120,000July 15, 1926 4s, J&J, 200,000July 15, 1926 4s, J&J, 200,000July 15, 1926	Int. payable at St. Paul, Minn. State tax (per \$1,000) \$3:00 Total debt Feb. 8, 1897 \$65,000 County tax (per \$1,000) \$7:80 Sinking fund
4s, J&J, 400,000Jan. 1, 1927 PAR VALUE OF BONDS.—A few of the older bonds are of denomi- nations other than \$1,000. All late issues however (i. c. all bearing ess than 5 per cent interest) are for \$1,000 each.	RAMSEY COD. 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
TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the city's total municipal debt, the sinking fund, and the water debt, on the dates mentioned	city. Certain of the bonds below described have the faith and credit of both St. Paul and the county pledged for their payment, principal and interest. OANS- When Duc. FUNDING FLOATING DEBT-
Bonaed debt	BRIDGE—4 ¹ 28, M&N, \$75,000May 2, 1907 78, M&S\$50,000Sept.2, 1898 48, M&S, 50,000Mar. 1, 1915 78, M&N 18,000May 1, 1899 RENEWAL BONDS— 4 ¹ 28, F&A, 75,000May 1, 1917 58, A&O\$7,000Apr. 1, 1901
Water debt (incl.)\$1,830,000 \$1,430,000 \$1,230,000 \$1,230,000 SINKING FUND.—It is provided by the city's charter that in addi- tion to raising a tax sufficient to pay the interest on all its bonds the effy shall levy a tax of one mill on each dollar of the assessed valuation to provide for the principal of the bonds when due. The maintenance	COURT HOUSE AND CITY HALL— 5s, A&O 7,000Apr. 1, 1902 5s, J&J, \$50,000Jan. 1, 1915 5s, A&O31,000Apr. 1, 1903 4 ¹ 2s, J&J, 100,000Jan. 4, 1916 STREET BONDS— 4 ¹ 2s, M&N,200,000May 2, 1917 .s, \$2,460 Past due. 4 ¹ 2s, J&J, 150,000July 2, 1918 Total debt Jan. 1, 1897\$\$49,826
of this sinking fund for the payment of the principal of the bonds is "de clared to be part of the contract with the holder of any bonds of the city that may hereafter be issued and shall be kept inviolate." In ac- cordance with this provision there was raised by taxation for the sink-	INTEREST is mostly payable in New York at the Chase Nat. Bank. ASSESSED VALUATION in 1896 of real estate was \$80,446,176; personal property, \$14,272,536; total, \$96,603,490. The total assessed valuation in 1889 (tax of 1890) was \$126,588,533, against \$30,547,264
ing fund in 1896 \$161,753 43. The sinking fund is invested in city of Minneapolis 4 and 4 ¹ g per cent bonds. BOND LIMIT,—The city of Minneapolis is restricted in all legisla- tive acts authorizing the issue and sale of bonds, and is required to	in 1880. The tax rate per \$1,000 in 1896 was as follows: State tax \$2'95; county tax, \$3'35. POPULATION in 1895 was 147,537; in 1890 it was 139,796; in 1880 it was 45,890; in 1894 (estimated), 180,000.

BOND LIMIT, --The city of Minneapolis is restricted in all legisla-tive acts authorizing the issue and sale of bonds, and is required to keep within the following limit: From the total issue of all city bonds shall be deducted the total amount of funds and securities in the sink-ing fund, and this balance shall not exceed 5 per cent of the aggregate value of the taxable property of the city as assessed and determined for the purpose of taxation.

POPULATION in 1895 was 147,537; in 1890 it was 139,796; in 1880 it was 45,890; in 1894 (estimated), 180,000. RED WING.-{A. P. PIERCE, Mayor. W. E. TAYLOR, City Clerk.

Red Wing is situated in Goodhue County.

114	STATE AND CIT	Y SUPPLEMENT.	Vol. LXV
BRIDGE BONDS- 5s, J&J, \$60,000July 1, 1902 (\$5,000 due yearly) to July 1, 1913 MINN, CENT, RR, BONDS- 6s, J&J, \$20,000July 1, 1898 (\$5,000 due yearly) to July 1, 1901 R, W, & IOWA RY, BONDS- 4s, Jan. 1, \$18,000Jan. 1, 1909 WATER WORKS- 5s, J&J, \$80,000July 1, 1902 (\$5,000 due yearly) to July 1, 1917 Interest payable at Red Wing.	Totai debt Sept. 1,1897.\$178,000 Water debt (included)	4s, M&N, \$50,000May 15,1920 5s. A&O 4s, M&S, 100,000May 15,1920 5s. A&O 4s, M&S, 100,000May 1,1907 4'28, J&J, 4'28, J&J, 4'28, J&J, 4'28, J&D 4'28, J&J, 4'28, J&J, 4'28, J&D BRIDGE LOANS- BRIDGE LOANS- 4'28, J&J, 4'28, J&J, 4'28, J&J, 5'5, -000Apr. 2, 1908 4'5, F&A, 4'28, J&J, 100,000Apr. 2, 1917 4'5, F&A, 4'28, J&J, 100,000July 1, 1916 STREEFS 4'28, J&J, 100,000July 2, 1916 4'28, J&A, 5, 0,000Nov.15, 1917 5s, A&O, 5'5, F&A, 4'28, J&A, 5, 0,000July 2, 1918 5s, F&A, 4'28, F&A, 16,000Aug. 1, 1918 5s, F&A, 4'28, F&A, 16,000Aug. 1, 1916 4'28, F&A, 16,000Aug. 1, 1916 5'5, F&A, 4'28, F&A, 3'5,000Aug. 1, 1916 5'5, F&A, 4'28, F&A, 4'5,000Aug. 1, 1916	100,000.July 1, 1916 7, 200,000.May 2, 1917 , 200,000.Dec. 1, 1918 , 20,000.Aug. 1, 1906 150,000.Aug. 1, 1920 250,000.Aug. 1, 1919 \$5,000.Apr. 1, 1909 40,000.Apr. 2, 1913 35,000.Jan. 1, 1923
JAIL BONDS— 5s, J&J, \$11,000\$1,000 yearly. RAILROAD BONDS— 7s, J&J, \$50,000Jan. 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\$3:35 County tax (per \$1,000) 5:65 Population in 1895 was9,386	48. dol. 250 000 Jan. 1, 1920 58. A&O	, 100,000.Apr. 1, 1914 , 400,000.Apr. 1, 1915
Water bonds	d County. Real valuation (about).\$1,250,000 Tax rate (per \$1,000) 1896.\$15'70 Population in 1890 was1,238 Population in 1895 was1,589	TAX LEVY CERTIFICATES (See CHRONICI LOANS	Dir. 03: p. 63: p. Principal, - When Due, Outstand'g. - June, 1898 \$250,000 June, 1898 200,000 Jule, 1898 200,000 July, 1898 100,000 Nov., 1898 75,000 Nov., 1498 416,500 all, tor \$1,000 each.
LOANS- When Due. REFUNDING RR. BONDS- s, J&J, \$20,000Jan. 1, 1913 Subject to call after Jan. 1, 1903 Bonded debt Apr. 1, 1896.\$20,000 Floating debt14,000 ROCK COUNTY	Comparty and is front of 1909	TOTAL DEBT, ETC.—The following statem of the city and the sinking funds held against dates named. Total bonded debt (including water bonds), \$ Tax levy certificates of indebtedness Total city debt Less sinking funds	et. 1, 1897. Jan. 1, 1897. \$8,332,100 \$8,332,100 1,116,500 1,055,000
Sinking fund 9,000	Net debt Aug., 1897 \$63,350 Tax valuation, real	Net debt	when by St. Paul are ter debt is to be met by ording to the city char- t all times insure to the o provide a fund to pay water purposes." The 115. The city's assessed val- value, and tax rate have Total City
ST. JAMES.— {C. ELLS M. J. AF St. James is in Watonwan County Bonded debt Mar., 1897\$30,000 The village has no doating debt. Total valuation 1896 407,669 Assessment about ¹ 3 actual value. ST. LOUIS CO.—L I	Total tax (per \$1,000) '96\$32·20 Population in 1895 was	1895 109,7494,305 13,149,400 122,043, 1893 109,710,896 16,904,398 126,615,5 1890 106,204,133 16,895,335 122,000,0 1885 50,512,212 14,291,946 64,804,1 1882 30,000,000 10,026,777 40,026,7 1880 27,955,5 * * * Total city bonds 1897 is for October 1; all o 10 10	per \$1,000, Dec. 31, 666 \$8,332,100 741 \$21*40 8,332,100 703 20*30 8,332,100 994 20*00 8,442,100 900 20*00 7,579,965 158 19*50 3,815,640 777 21*00 1,959,910 187 18*00 ther years for Dec. 31.
County seat is Duluth. LOANS— When Due. RAILROAD AID BONDS— 5. Oct. \$250.000 1923	Bonded debt Feb. 1, '97.\$642,150 The county has no floating debt.	All the valuation figures are as reported afte POPULATIONIn 1890 population was 1 41,473; in 1870 it was 20,030. ST. PETER{L. M. ERICKSON, 1 C. R. DAVIS, City 0	r deducting exemptions. 133,156; in 1880 it was
Boand Sources and Sources and Sources Sources	Net delt Feb. 1, 1897 578,550 Tax valuation, real38,417,039 Tax valuation 189643,587,311 Assessment fr. 40 to 60% act. value State and co.tax (per \$1,000).87 40 Population in 1895 was77,487 Population in 1890 was44,862 rk at American Exchange National	A city in Nicollet County. LOANS- When Due. ELECTRIC-LIGHT BONDS- 6s, F&A, 3,000Aug. 1, 1899 REFUNDING BONDS- 5 ¹ 2s, M&S, 55,000Sept. 1, 1901 5 ¹ 2s, M&S, 5,000Sept. 1, 1901 Tax valuat 5 ¹ 2s, M&S, 5,000Sept. 1, 1901 Tax valuat Total valu Total valu Population Population Population	S— When Due. 9,000Sept. 1, 1908 bt Jan. 1, '97\$49,000 9 floating debt. ion, real436,040 ion, personal301,606 tion 1896377,646 per \$1,00035.75 tin 1895 was4.251
less than the valuation of the ent County bonds have the faith and cre for their payment, principal and int the city debt the first table gives the the second table gives details regard	and its valuation is only slightly ire county. Some of the Ramsey dit of both county and eity pledged terest. In the following report of a outstanding bonds in detail and ing the certificates of indebtedness.	6s, Sept., \$9,000Sept. 1, 1898 Population 6s, Sept., 9,000Sept. 1, 1903 Population INTEREST on the improvement bonds is pay office; on other bonds at the Chase National Ba SOUTH ST. PAUL.—south & Dakota Connty. LOANS.— CITY HALL BONDS: When Due. 6s, J&D, \$3 6s, J&J, 3	able at the City Clerk's ank, New York City.
 bs. max5, 23,000Mar, 1, 1914 4s. F&A, 30,000Aug. 1, 1906 BOARD OF EDUCATION— 5s. A&O, \$50,000Apr. 2, 1903 5s. M&N, 50,000May 2, 1915 4¹2s. J&J, 50,000July 1, 1902 	LOANS- When Due. HOSPITAL- 4 ¹ 28, M&N, \$50,000May 2, 1917 4 ¹ 28, M&A, 50,000Aug 1, 1921 48, F&A, 50,000Aug 1, 1919 LEVEE- 58, A&O, \$20,000Apr. 2, 1903 LAKE COMO BONDS- 4 ¹ 28, M&S, \$25,000Sept.1, 1921 LOCAL IMPROVEMENT- 78, J&J, \$100,000July 1, 1898 MARKET- 68, A&O, \$40,000. Apr. 1, 1899	68. J&D, 5.000Dec. 1, 1920 BEDCGATIONAL BONDS. 68. J&D, \$20,000June 1, 1914 68. J&D, 1.000Dec. 2, 1907 68. J&Z, 1.000Sept. 15, 1914 FIRE DEPARTMENT BONDS: 68. J&D, \$5,000June 1, 1914 Population 68. J&S, 3,000Sept. 15, 1914 Population 1NTEREST is payable in New York City by the second National Bank.	5,000Dec. 2, 1907 MENT BONDS: 50,000June 1, 1919 11,000Sept. 15, 1922 (last returns)\$120,000 tion 18941,105,471 in 1895 was2,242 in 1890 was2,242 in 1880 was489

INTEREST on the levee bonds is payable by the Lumberman's National Bank, Stillwater; on all other bonds at the Fifth Avenue Bank, New York.

TODD COUNTY -ALBERT RHODA, Auditor. County seat is Long Prairie.

78. R.

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.....\$45,000 | Total tax (per \$1,000).....\$54 55 Tax valuation 1896 about 380,000 | Population in 1895 was.....1,687 Assessment about 5 actual value. | Population in 1890 was.....1,400

WADENA.-A. MURRAY, Treasurer.

County seat of Wadena County.

WELLS .- A. O. OLESON, R. corder.

Wells is in Faribault County.

LOANS-WATER & ELEC. LT. BONDS-(\$1,000 yearly to 1916) 5s, Sept., \$20,000....Sept. 1, 1914 For all and the set of th

WINONA.- {E. K. TARBELL, Mayor. This eity is the county seat of Winona County. LO4NS- When Due. FERRI BOAD & BRIDGE BONDS-55, J&J, \$23,500....Jan 1, 1903 FUNDING TEMPORARY LOAN-HIG: W.GON BRIDGE-55, J&J, \$100,000 Jan 1, 1919 (Payable \$10,000 yearly.) Sewar Boxos-55, J&J, \$19,000. July 1, 1917.'15 55, J&J, \$100,000 Jan 1, '03 to'17 (Tayable \$5,000 yearly.) Sewar Boxos-55, J&J, \$100,000 Jan 1, '03 to'17 (Tayable \$10,000 yearly.) WATER-WORKS GONDS-55, J&J, \$100,000 Jan 1, '03 to'17 (Tayable \$10,000 yearly.) WATER-WORKS GONDS-55, J&J, \$100,000 Jan 1, '03 to'17 (Tayable \$10,000 yearly.) WATER-WORKS GONDS-55, J&J, \$100,000 Jan 1, '03 to'17 (Tayable \$10,000 yearly.) WATER-WORKS GONDS-55, J&J, \$100,000 Jan 1, '1917.'15 (Payable \$5,000 yearly.) NTEREST on all the bonds is payable at the Park National Bank, New York City. nona County. LOANS When Due WATER-WORKS BONDS--(COn.) 4¹2, J&J, \$40,000.July 1, '04 to '11 ('ayable \$5,000 yearly.) CERT'PS OF INDEBTENDESS-45, ..., \$10,000 Mater debt Feb. 1, '97. \$392,500 Water debt (included)... 140,000 School bonds (additional) \$2,000 Tax valuation, peasonal 1,753,319 Total valuation 1896 ..., 6,783,335 Assessment about 48 p. c. actual City tax (per \$1,000)... \$30:00 Population in 1896 was... 18,208 Population in 1896 was... 18,208 Population in 1896 was... 23,000 payable at the Park National Bank

WINONA COUNTY .-- County seat is Winona

LOANS— When Due. COURT HOUSE BOXDS— 58. J&J, \$35,000....July 1, 1896 (\$5,000 dne yearly) to July 1, 1900 Total debt (last returns) . \$55,000 INTEREST is perpendent to the second s

INTEREST is payable at the National Park Bank, N. Y.

State of Iowa.

DEBT, RESOURCES, &c.

Organized as a Territory (Act J ine 12, 1838) - July 3, 1838
Admitted as a State (Act August 4, 1846) - Dec. 28, 1846
Total Area of State (square miles) 56,025
State Capital Des Moines
Governor (term expires 2d Monday Jan. 1893) - F. M. D. ak.
Secretary of State (1st Monday Jan. 1899) G. L. Dobson
Audior st Moday Jan. 1899) - C. G. McCarthy
Legislature meets bienniall in even years, the 2d Monday
in January, and there is no limit to length of sessions.

HISTORY OF DEBT .- For history of Iowa's debt see STATE AND

TOTAL DEBT. -Iowa has at present ne bonded debt, its 8 per cent bonds to the amount of \$234,498 01 issued 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 cash on hand amounted to \$196,000.

EQUALIZED VALUATION, -The equalized assessed valuation of lands and of personal, railroad, telephone and telegraph property respectively have been as follows in the years named :-

-	Lo	unds.		roper	
		\$		\$	
1896.	413.9	70,58		,765,	
1895.	413,9	70,58	8 100	,493,	179
1894.	408,0	53,62	6 106	,865,	954
1893.	408,0)53,62	6 112	,816,	334
1890.		753,11	2 105	,543,	264
1885.	353,6	314,83	7 103	372,	905
1880.	303.3	381,49	8 82	.638,	655
1875 .		313,36	8 79	,032,	896
1870.		561,06	1 71	,971,	191
COL	JNTY	AND	CITY	INE	DEB

620	44,032,120	706.315	555,974,648	<i>ç</i>
179	44,521,225	665,532	559,650,824	
954	45,063,782	659,984	557,072,750	2
334	44,987,839	672,172	566,529,971	L
264	42,902,608	663,874	523,862,858	3
905	31,672,339	293,046	488,953,127	7
655	23,646,161	152,706	409,819,020)
896	22,076,876		395,423,140	
191			294,532,259	
DEB	TEDNESS	-"As cor	npared with	

Telephone & Railroads, Telh. Cos. Total, \$ 44,532,125,706,315,555,974,648 44,521,225,685,529,550,650,620

other States, we have been remarkably fortunate in the financial management of our cities and counties. Most counties are entirely free from debt, and the number of cities and independent districts which are taking up their bonds is constantly increasing. The people of our State take a just pride in maintaining the highest standard of public and private credit, and in carefully guarding the rights of property."-Governor's message, Feb., 1890. DEBT LIMITATION.-Iowa's Constitution restricts the creating of

Damoonal

DEBT LIMITATION.—Towas constitution restricts the creating of debt, both State debt and municipal debt. FIRST, as to State debt, the limitation made is not absolute, for it permits other debt if authorized by some law for some single 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 cannot 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

general election, and has received a majority of the votes cast. All the debt 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, any individual, association, or corporation; and the State shall never assume, or become responsible for, the debts or liabilities of any individ-ual, association or corporation, unless incurred in time of war for the benefit of the State. SECTION 2. [Same.] The State may contract debts to supply casual deficits or failures in revenues, or to meet expenses otherwise provided for; but the aggregate amount of such debts, direct and contingent, whether contracted by virtue of one or more acts of the General Assem-bly, or at different periods of time, shall never exceed the sum of two hundred and fifty thousand dollars; and the money arising from the creation of such debts so contracted, and to no other purpose whatever. SECTION 4. [For what other purposes State may contract debt.] In

obtained, or to repay the debts so contracted, and to no other purpose whatever. SECTION 4. [For what other purposes State may contract debt.] In addition to the above limited power to contract debts, the State may contract debts to repei invasion, suppress insurrection, or defend the State in war; but the money arising from the debts so contracted shall be applied for the purpose for which it was raised, or to repay such debts, and to no other purpose whatever. SECTION 5. [Other debts to be authorized.]—Except the debts hereinbe-fore specified in this article, no debt shall be hereafter contracted by or on behalf of this State, unless such debt shall be hereafter contracted by or on behalf of this State, unless such debt shall be hereafter contracted by or on behalf of this State, unless such debt shall be unthorized by some law for some singie work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it fails due, and also 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 specific object therein stated, or to the payment of the debt created thereby; and such law shall be published in at least one newspaper in each county. If one is published therein, throughout the State, for three months preceding the election at which it is submitted to the people. ARTICLE VIII, Section 3. [State not to be a stockholder.]—The State hard become

ARTICLE VIII, Section 3. [State not to be a stockholder.]—The State shall not become a stockholder in any corporation, nor shall it assume or pay the debt or liability of any corporation, unless incurred in time of war for the benefit of the State.

There can be but little fear that a State or city will ever create debt in any larger amount than it can easily pay where the law, as in the above case, requires a tax to be levied at the time of its creation sufficient to pay the interest annually and the principal when due.

SECOND, as to municipal indebledness, 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.] No political or municipal corporation shall become a stockholder in any banking corporation, directly or indirectly.

Arricle XI, Section 3. [To what amount county may become indebted.] No county or other political or municipal corporation shall be allowed to become indebted in any manner, or for any purpose, to an amount in the aggregate exceeding five per centum on the value of the taxable property within such county or corporation—to be ascertained by the last State and county tax list previous to the incurring of such 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 decided 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 :

In 1860-70 the increase was 519,107, or 76.91 per cent; in 1870-80-430,595, or 36.06 per cent; in 1880-90 287,281, or 17.68 per cent.

CITIES, COUNTIES AND TOWNS IN THE STATE OF IOWA.

BOONE SCHOOL DISTRICT. -J. J. SNELL, Secretary.

Th s district is in Boone County.

LOANS- When Due. REFUNDING BONDS- Total debt Feb. 1,1897 ... \$43,700 Tax valuation '95 (est.)..1,025,000 Tax valuation (est.)....3,000,000 Bonds optional 5 years from date.

INTEREST is payable in Boone and at the First National Bank of Chicago.

BURLINGTON.- {P. C. NAUMANN, Mayor.

Burlington is in Des Moines County. LOANS— When Due. BURL. WATER CO. 1ST MORTGAGE BONDS, INTEREST ASSUMED— 6s, M&N, \$164,000...Nov. 1, 1902 When Due. |

LOANS — When Due. REFUNDING BONDS— 5s, A&O, \$160,000.....Oct. 1, 1898 (\$20,000 due y'ly) to Oct. 1, 1905 5s, A&O, \$33,000.....Oct. 1, 1907 4s, M&N, 50,000.....June1,1906 Subject to call after 1901.

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, in return for use of water agrees to pay the interest on these bonds directly to the bondholder, and to pay \$2,000 yearly to a sinking fund for their redemption.

EQUALIZED VALUATION in 1897 of real estate was \$2,873,032; personal property, \$1,003,278; total, \$3,876,310; total tax rate (per \$1,000), \$66'00, including State tax, \$2'80, county tax, \$8'70; city tax, \$3'00; school tax, \$21'50. In the water district, which in-cludes about one-half the city, the water tax (per \$1,000) is \$50'00. 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 (estimated), 26,000.

CASS COUNTY .- T. W. BROWN, Treasurer. County seat is Atlantic.

LOANS— When Due. FUNDING BONDS— 6s, J&D, \$\$,500.....July 1, 1902 Above bonds are all optional. REFUNDING BONDS— 5s, J&J, \$23,000.....Jan. 1, 1916 Interest payable at Atlantic. Bael actata is assessed at even third of its acta at a set third of its acta at a

Real estate is assessed at one-third of its actual value and personal property at one-half.

INTEREST on \$100,000 of bonds due in 1916 is payable at the Farmers' Loan & Trust Co. of New York City; on remaining bonds at City Treasury.

TAX FREE.-All of the bonds issued by the city of Cedar Rapids are exempt from taxation.

CEDAR RAPIDS SCH	OOL DISTRICTE. M.
SCOTT, Treasurer.	the state that the local provide that the state
LOANS- When Due.	Subject to call at any time.
NEW BUILDINGS-	5s, M&N, \$10,000May 1, 1904
4128, A&O, \$15,000Apr. 1, 1899	4428, J&D, 45,000June 1, 1905
Subject to call at any time.	4 ¹ 28, J&J, 5,000July 1, 1905
4128, M&N, \$40,000May 1, 1900	Total debt July 1, 1897 \$154,000
Subject to call at any time.	Tax valuation 18963,928,131
4128, M&N, \$18,000May 1, 1905	Assessment about 14 actual value.
Subject to call at any time.	School tax (per \$1,000)\$22.00
REFUNDING BONDS-	Population in 1897 (est.) 25,000
5s, M&N \$21,000 May 2, 1901	

SUDIT, ITEASUTET,
LOANS- When Due.
New BUILDINGS4¹28, A&O, \$15,000...Apr. 1, 1899
Subject to call at any time.
4¹28, M&N, \$40,000...May 1, 1900
Subject to call at any time.
4¹28, M&N, \$18,000...May 1, 1905
Subject to call at any time.
REFUNDING BONDS58, M&N \$21,000....May 2, 1901
INTEREST on the bonds of the second s

INTEREST on the bonds of this school district is payable at the Treasurer's office.

CHARLES CITY.--{H. C. BALDWIN, Mayor. CARL MERCKEL, Treasurer. Charles City is in Floyd County.

 LOANS
 When Due.
 Total debt Sept. 1, 1897...\$32,000

 WATER BONDS
 55, J&J, \$19,000....July 1, 1907
 Total tax valuation 1895....675,000

 Ss.ubject to call at any time.)
 55.....\$10,000.....1907
 Population in 1890 was....2,802

 St.ubject to call at any time.)
 1907
 Interest payable in Charles City.

CHEROKEE CO .- J. H. SHELDON, Treasurer. County seat is Cherokee. Bonds all optional.

LOANS- When Due. COURT HOUSE AND FUNDING-5s, A&O, \$34,000...Apr. 1, 1901-2 Subject to call. Total valuation 1896...\$4,365,000 Total valuation 1897... 4,372,624 Assessment about $\frac{1}{4}$ actual value. State and county tax (per \$1,000) '96.....\$7.70 Valuation, real......\$725,000 Valuation, personal......\$640,000

CLINTON .- Clinton is in Clinton County.

OPTIONAL.—All refunding bonds are subject to call after five years from date of issue. INTEREST on all bonds is payable in New York.

COUNCIL BLUFFS. - {GEORGE CARSON, Mayor. Council Bluffs is in Pottawattamie County.

Regular Bonded Debt.	6s, —, \$36,5001910
FIRE BONDS-	6s, —, 11,0001911
7s, J&J, \$8,000July 1, 1901	6s, —, 7,5001912
LOANS OF 1878 AND 1880-	6s, —, 4,0001913
7s, A&O, \$70,000Oct. 1, 1898	6s,, 10,5001914
7s, J&J, 4,900July 1, 1900	6s, —, 2,5001915
REFUNDING 1883-	INTERSECTION IMPROV(5-20s.)
6s, F&A, \$18,500Aug. 1, 1903	4 ¹ 2s, -, \$40,0001915
Subject to call at any time.	Special assessment bonds.
Special bonds (all 10-20s).	6s, —, \$37,5001897
INTERSECTION IMP., 10 20s-	6s, —, 21,2001898
6s,, \$21,0001905	6s, —, 16,0001899
6s,, 5,5001906	6s, —, 7,4001900
6s,, 16,0001907	6s, —, 7,7001901
6s,, 57,5001908	6s, —, 3,3001904
6s,, 34,0001909	6s, —, 2001902-04
INTEREST on all the bonds is	payable in New York City at the

National Park Bank; also at City Treasury.

TOTAL DEBT, ETC.—The subjoined statement shows Council Bluffs' total bonded municipal debt, the special debt and the special assessment debt, on the dates indicated.

	Sep'. 1,	March 1.	March 1
	1897.	1897.	1896.
Total bonded debt under 5 p. c. limit.	\$101,400	\$101,400	\$140,400
Special bonds	246,000	262,000	266,000
Special assessment bonds		101,500	155,000
The second secon			

ASSESSED VALUATION.—The city's assessed valuation ("not more than 30 per cent of the actual value") has been as follows in the years named. Personal and railroad property is assessed every year, while real estate is assessed every two years only.

Years.	Real Estate.	Personal Property.	Railroads.	Total.
1896	. \$	\$	\$	\$5,000,000
1894				5,357,265
1890, (partly est.)		1,007,432		
1881	. 2,266,802	659,406	149,325	3,075,535
TAX LEVYThe to				
1895 it was (per \$1,000) \$60.00. In	1894 the tota	al tax rate	(per \$1,000)

was \$61.75, including the city tax of \$29.50, a general tax of \$14.50 and the school tax of \$17.75. 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 ¹ ₂ s,, \$5,0001907
BUILDIN	G BONDS-		Subject to call.
5s, A&O,	\$40,000	.Oct. 1, 1898	Total debt Aug., 1897 \$152,500
5 . M&S,	25,000	Sept. 1, 1902	Tax valuation 18925.065.000
5s, A&O,	10,000	.Oct. 1, 1904	Real valuation (est.) \$22,000,000
5s, J&D,	77,500	June 1, 1902	Population (est.)
			Contraction of the second s

CRESTON.-S. A. BREWSTER, City Clerk.

Creston is situated in Union County.

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INTEREST on the refunding bonds due in 1897 and on the \$4, refunding bonds is payable in Creston; on other bonds in New York.

DAVENPORT.-

Davenport is in Scott County.				
LOANS. When Due.	Total debt Feb. 1, 1897. \$275,000			
REFUNDING BONDS-	Improvem't bonds (ad.) 271,000			
4 ¹ ₂₈ , F&A, \$275,0001909-1910	Cash balance Feb. 1.'97 S2.438			
IMPROV'T PAVING BONDS-	Tax valuation 189510,000,000			
6s, Nov.1,\$36,0001899	Assessment is 25 actual value.			
6s, J&J, 100,0001900	City tax (per \$1,000) '96\$16.75			
6s, J&J, 25,0001901	Population in 1890 was26,872			
6s, J&J, 44,0001902	Population in 1880 was21,831			
IMPROVT SEWER BONDS-	Population in 1895 (est)36,126			
6s, var., \$66,0001899-'00-'01				
INTEREST is payable at the Imp New York City.	oorters' & Traders' National Bank ,			
OPTIONAL-The special improvement bonds are subject to call.				
TAX FREE All of the city's bon	us are exempt from taxation.			

DES MOINES.— {JOHN MAC VICAR, Mayor. A. B. ELLIOTT, Treasurer. LOANS— When Due. ANNEXED TOWN BONDS— 6s.,\$6,000 FUNDING BONDS— 4s. J&J, \$323,000...July 1, 1915 4s. M&N, 300,000...May 1, 1916 INTEREST is payable at City Treasury. BONDED DEBT on September 2, 1897. was \$768.000; floating debt.

BONDED DEBT on September 2, 1897, was \$768,000; floating debt, \$85,273; total debt, \$853,273.

ASSESSED VALUATIONThe total assessed valuation for 1897 was \$17,377,000 and the total tax rate (per \$1,000) was \$23:00. Real estate is assessed at 20 per cent of its actual value. POPULATIONThe population in 1890 was 50,093; in 1880 was 22,408; in 1870 was 12,035; in 1897 (est.), 65,000.	Assessed valuation. Total 143 Fears. Real. Persmal. Total. per \$1.000. 1896\$3,750,000 \$950,000 \$4,700,000 \$41:80 18953,700,000 \$930,000 4,630,000 477.70 1890 3,442,795 1,007,515 4,450,310 43:00 The tax rate in 1896 included State and county tax, \$13'00; city tax \$1890' \$1890' \$1890'
DUBUQUE{T. T. DUFFY, Mayor. L. M. LANGSTAFF, Recorder.	proper, \$16:50, and school tax, \$12:30. POPULATION,—In 1890 it was 14,101; in 1880 it was 12,117. The population in 1897, according to local authority, was 18,400.
Dubuque is situated in Dubuque County. LOANS- When Due. MISCELLANEOUS LOANS- CORORAN LOAN- 6s,, \$3,321Jan. 1, 1899 6s,, \$1,197.due, not presented	LEE COUNTYH. J. SCHROEDER, Auditor. County seat is Fort Madison.
6s,, 34,132, Apr. 1, 1899 Interest is payable by the City 6s,, 13,500, Jan. 1, 1900 Treasurer and in New York. 6s,, 35,000, Jan. 1, 1901 Bonded debt Sept. 1, '97.\$691,595 6s,, 15,400, Feb. 1, 1902 Floating debt. 6s,, 1,545, Feb. 1, 1904 Total debt Sept. 1, 1897 970,184	LOANS— When Due. Tax valuation, real\$8,029,837 COMPROMISE BOXDS— 4 ¹ 2s, A&O, \$641,000. Mar. 1, 1915 Subject to call after Mar. 1, 1900. Total valuation 1896 9,780,666 Total debt Jan. 1, 1897. \$341,000 Assessment about ¹ / ₂ actual value.
4s,, 806,000Feb. 1, 1916 Assessment about 4-5 act. value. 4s,, 105,000Apr. 1, 1916 Total tax rate (per \$1,000)\$11 4s,, 120,000Jan. 1, 1917 Population in 1890 was30,311 4s,, 240,000Feb. 1, 1917 Population in 1880 was22,254 STOCETURE RONDS- Propulation in 1880 (est.) 43,500	Sinking fund
58, \$26,500Dec. 1, 1911 TAX FREEAll bonds are exempt from taxation by the city.	Le Mars is situated in Plymouth County. The water bonds are not an obligation of the city, though guaranteed as to interest.
DUBUQUE COF. N. SCHROEDER, Treasurer. County seat is Dubuque. LOANS- When Due. Eq'd valuat'n, railroads \$566,011	BUILDING, ETC., BONDS- Net debt Jan. 1, 1896 13,000 6s, J&J, \$10,000July 18, 1898 Water Co. bonds
Court House Bonds- Tot. eq'd valuat'n 1895.13,063,583 4s, J&J, \$125,000Jan. 1, 1916 Total valuation 189713,842,764 Total debt Feb. 1, 1897\$125,000 Assessment about ¼ actual value. Equal'd valuation, pers'13,190,274 Population in 1897 was60,117	68, J&D, \$3,200Part yearly Tax valuation, personal. 240,000 6s, A&O, S,000Oct. 10, 1915 Total valuation, 1895 790,000 (Subject to call after 1905.) *WATER CO, BONDS— *WATER CO, BONDS— Total tax rate (per \$1,000) 6s, \$40,000 Population in 1890 was4,036 Total debt Jan., 1896 \$21,200
EMMET COUNTY0. 0. REFSELL, Treas.	*These bonds were issued by the Water & Light Co. The city ha guaranteed the interest at 6 per cent.
LOANS- When Due. Total debt Jan. 1, 1897 \$50,000 COURT HOUSE BONDS- Sinking fund. 12,000 6s, M&S, \$10,000Mar. 15, 1904 Subject to call. Net debt Jan. 1, 1897 38,000 Total valuation 18971,960,713	TAX FREE.—The bonds issued by the city are exempt from taxation. INTEREST on the building bonds is payable at the Le Mars National Bank; on sewer bonds at the National Park Bank, New York.
FUNDING BONDS- 5s, A&O, \$20,000Apr. 2, 1904 Subject to call after Apr. 2, 1899 REFUNI ING BONDS- Line	MARSHALLTOWN.—{F. G. PIERCE, Mayor. J. W. WOODWORTH, Trsr. LOANS— When Due. Cash on hand
5s, A&O, \$20,000Oct. 1, 1912 Subject to call on 30 days' notice. INTEREST on the bonds is payable at Estherville, Iowa.	FUNDING BONDS- Tax valuation, real 1,260,000 78, J&J, \$8,000Jan. 1,1900 Tax valuation, personal 400,000 58, M&N, 13,000May 24, 1906 Total valua'n 1896(abt) 1,660,000 Subject to call. Assessment is 4 actual value, 500°
FORT DODGE.—This city is in Webster County. LOANS- When Due. Tax valuation, real	5s, M&N, 13,500May 24, 1912 WATER-WORKS REF'D'G BONDS- Population 1890
Subject to call 1914 Total valuation 1895 1,318,840 Subject to call 1904 Assessment is ¹ / ₉ actual value. 5s \$34,000 Total tax (per \$1,000) \$46:00 Bonded dett Mar, 1896 \$52,000 Population In 1890 was \$4.871	NTEREST on the funding bon as due in 1906 is payable at Mar- shalltown; on all other bonds at New York City.
Floating debt	MASON CITYS. C. SALE, Clerk, Mason City is situated in Cerro Gordo County.
FORT MADISON.—CHAS. H. PETERS, Chair- man Finance Committee. County seat of Lee County.	LOANS— When Due. WATER BONDS— 6s, A&O, \$26,000,June 1, 1905 Subject to call. Total debt Jan., 1896 \$30,000 Water Box 20, 100 methods and 1895 meth
LOANS- When Due. REFUNDING BONDS- 5a,, \$120,000July 1, 1917 Subject to call after 1902. Total bonded debt 1897\$120,000	INTEREST is payable at the Chemical National Bank, New York. MUSCATINE.— {E. B. FULLIAM, Mayor. BEET. C. BENHAM. Clerk.
HAMBURG{P. WIKOFF, Mayor. C. B. STOW, City Clerk.	Muscatine is situated in Muscatine County. LOANS- RAILBOAD BONDS- When Due. Tax valuation, real\$2,187,120 Tax valuation, personal. 970,160
Hamburg is in Fremont County. LOANS- When Due. Tax valuation 1896 \$277,963 CITY HALL BONDS- Real valuation 1500.000	6s, A&O., \$337,600 Oct 1, 1898 Total valuation, 1896. 3,201 850 Subject to call at par. Assessment about ¹ ₃ actual value. Interest is paid in N. Y. Total tax (per \$1,000), '96\$50'00 Bonded debt Jan. 1, '97. \$337,600 City tax (per \$1,000), 25'00
5s, A&O, \$5,466 1915 Population in 1890 was 1,634 WATER WORKS BONDS- 58, J&D, S14,000 1905 Population 1897 (estimated).2,300 Bonded debt Feb. 1, '97. \$19,466 Population 1897 (estimated).2,300	Sinking fund
HAMPTON, INDEPENDENT SCHOOL DISTRICT OFN. W. BEEBE, Treasurer.	County seat is Pringhar. LOANS— When Due. Total valuation 1895\$4,068,059
LOANS- When Due. Tax valuation, personal. \$145,016 5s, J&D. \$7,000	REFUNDING BONDS— 4s, M&S, \$121,000Sept. 15, 1913 Subject to call after 5 years. Interest payable at County Treas. Total valuation 1897 4,028,212 Assessm't not over '9 actual value. Total tax (per \$1,000) '93 \$12'00 Population in 1890 was 13,060 Population in 1880 was 4,155
IOWA CITYG. W. Koontz, Treasurer.	Equalized valuat'n, real.3,190,042 Population in 1895 was15,609 Do personal and RR. 878,017 TAX FREE.—The county's bonds are exempt from taxation.
LOANS- When Due, Bonded debt Sept. 1, '97 \$66,774	OTTUMWA{T. J. PHILLIPS, Mayor. W. A. STEVENS, Auditor.
MACADAM & PAVING BONDS- 58,	Ottumwa is in Wapello County. Funding and refunding bonds to the amount of \$60,000 are (Oct. 1, 1897) under consideration. LOANS- When Due. BEFUNDING BONDS-(1897)-
Tax valuation 1897	FUNDING BONDS-1897- 4 ¹ 2s,, \$30,000,Mar. 1, 1917 4 ¹ 2s,, \$5,000,,Mch. 1, 1917 Bonde 1, debt June, 1897,, 147,487 PAVING BONDS- Floating debt
5s, M&N, \$1,500Nov. 15, 1897 Population in 1897 (est.)10,000 5s, M&N, 3,000May 1, 1901 Interest payable in Iowa City.	68, Max8, 4, 867,, Mch. 10, 1899 Tax valuation 1897,, 3, 730, 750 RALEOAD AID BONDS- As, A&O, \$18,000,, 1898-1903 Totaltax (per \$1,000) '97, \$50:00
TAX FREE.—All bonds issued by this city are exempt from taxation KEOKUK.—{F. T. HUGHES, Mayor. SUMNER T. BISBEE, Clerk.	(\$3,000 due yearly on Oct. 5.) Population 1890
Keokuk is in Lee County. Its debt, contracted many years ago,	OPTIONAL-All of the city's bonds are optional after five years from date.
In 1893 and 1894, and will now be retired at the nonas which fell due annum. LOANS- When Due, REFUNDING BONDS:	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, III.; on the paving 6s of 1899 at the National Park Bank, New York City.
INTEREST is payable in New York City.	POLK COUNTYH. C. MURPHEY, Treasurer.
TOTAL BONDED DEBT Jan. 1, 1897, was \$270,500. The city has no floating debt and no sinking fund. City debts in this State are imited by provisions of the State Constitution (see State of Iowa), but	LOANS- When Due. Total valuation 1896, \$22,385,530 COUNTY BONDS- Assessment is 14 actual value. 55, A&O, \$35,000. Optional Total valuation 1897, \$23,44,220.

October, 1897.

A REAL PROPERTY AND A REAL	the second second second
LOANS-	When Due. [?
LOANS- WATER WORKS BONE	8-
5s, J&J, \$16,000	
Subject to call	
58 \$34,000	
Bonded debt Mar., 189	6\$52.000
Floating debt	
Total debt Mar., 1896	

WATER WORKS BONDS-	Population in 1890 was1,634 Population in 1880 was2,036 Population 1897 (estimated).2,300
HAMPTON INDEE	ENDENT SCHOOL

IOWA-CITIES AND TOWNS.

STATE AND CITY SUPPLEMENT,

3

POTTAWATTAMIE CO.-WM. ARND, Treas. County seat is Council Bluffs

LOANS- When Due. REFUNDING BONDS-41₂₈₅, M&N, \$30,000.1901-'02-'03 *10,000 yearly on May 1. 41₂₈₅, M&N, \$40,000.....1904-'05 \$20,000 yearly on May 1. Bonded debt July 1, '97. \$770,000 Tax valuation, real....10,126,526

Tax valuation, personal\$3,422,523 Total valuation 1896...13,549,049 Total valuation 1897...13,069,684 Assessment is ¹3 actual value. Total tax (per \$1,000) '96..\$16'00 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. LOANS- When Due. 5s, J&D, \$20,000...June 15, 1901 Subject to call at any time. 5s, J&J, \$14,000...Jane 1, 1914 Total tax (per \$1,000)... \$56:20 Population in 1890 was.....3,321 Population in 1890 was.....3,755 Subject to call after Jan. 1, 1904 Total debt Feb. 1, 1896... \$34,000

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 .--- O'Brien County.

LOANS— When due. BUILDING BONDS— 55, A&O, \$25,000.....10 years Subject to call. Total debt March 1897....\$25,000

INTEREST is payable at the American Exch. National Bank, N. Y

Stoux 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.
REFUNDING BONDS—
6s,\$95,000...May 1, 1906
Subject to call at any time.
6s,\$25,000...Nov.1, 1917
Subject to call after Nov.1, 1897
412s,.....\$75,000...May 1, 1906
(\$25,000 yearly) to 1920412s,
ASSUMED INDEBTEDNESS (NOT CUTY OPLICATIONS)

ASSUMED INDEBTEDNESS (NOT, CITY OBLIGATIONS.)

ASSUMED INDEBTEDNESS (NOT CITY OBLIGATIONS.) LIBRARY BONDS— 6s.\$80,000....July 1, 1901 Subject to call \$20,000 yearly. POLICE STATION MORTGAGE— 7s.\$25,000.....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 1897 (estimated) 35,000.

WAPELLO CO.-W. R. WARREN, Treasurer. County seat is Ottumwa.

WATERLOO.--{J. M. GROAT, Mayor. H. C. SCHULTZ, City Clerk.

County seat of Bremer County.

WEBSTER CO .- County seat is Fort Dodge.

County seat is Sioux City.

INTEREST on the funding and judgment bonds is payable at the office of the County Treasurer.

State of Missouri.

DEBT, RESOURCES, ETC.

Organized as a Territory (Act June 4, 1812) -Dec. 7, 1912 Admitted as a State (Act March 6, 1820) -Aug. 10, 1821 Total area of State (square miles) -- - - 69,415 - - Jefferson City State Capital. -D-String L -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 Wednesday after the first day of January, and there is no limit to length of sessions ; but after the first seventy days members can draw only a dollar a day for their services, 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 \$100, 000 of the 3¹₂ per cents have since been called for payment.

			C. C. C.
LOANS-	When Due.	Cert's of indebt. to State fun	d-
STATE FUNDING 5	-208-	SCHOOL FUND:	
			101
128. J.M.J. \$927.000	D., Mar. 1. 1907	6 p. c., July 1, \$2,909,000.	1911

Subject to call at any time. 3 ¹ 2s, J&J, \$436,000July 1, 1907		the Land
Subject to call at any time. 3 ¹ ₂ s, J&J, \$700,000Oct. 1, 1907 Subject to call after Oct. 1, 1892		1911
Subject to call after Oct. 1, 1892 3 ¹ 28, J&J, \$2,937,000.Jan. 1, 1908 Subject to call after Jan 1 1893	5 p. c., J&J, 646,958	1941

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 total debt on the first of January in each of the years mentioned.

Total bonded debt School & sem'ry certific's	1897. \$5,000,000 4,369,839	1896. \$5,434,000 4,338,958	$\substack{1894.\\\$6.430,000\\4,331,958}$
Total debt	#0 260 920	PO 779 059	¢10 761 050

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.

	Tax		Tax
Years. Assessed Valuation.	Rate.	Years. Assessed Valuation	. Rate.
		1888\$738,421,083	
1895 1,005,099,768	. 2.50	1885 684,446,002	4.00
1894 994,589,787	. 2.50	1880 532,692,043	4.00
1893 919,750,730	. 2.50	1875 556,444,456	4.50
1892 911,791,179	. 2.50	1870 559,082,559	5.00
1891 877,722,779	. 3.00	1865 262.354.932	behaved.
1890 805,668,844	. 3.00	1863 198,602,216	
1889 756,283,894	. 3.00	1860 296,552,806	
DEDT LIMITATION N		have my de and dates to the	C

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.

They are found in article 6, sections 44, 45 and 46, which we subjoin. ARTICLE 6, Section 44. (General Assembly not to contract debis except as herein.) The General Assembly shall have no power to contract or to authorize the contracting of any debt or liability on behalf of 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 recommendation of the Governor first had, shall not exceed the sum of 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-ciency of the revenue, when the temporary liability incurred or to be incurred shall exceed the sum of two hundred and fifty thousand dollars for any one year, the General Assembly may submit an act providing for the loan, or for the contracting of the liability, and containing a pro-vision for levying a tax sufficient to pay the interest and principal when they become due (the latter in not more than thirteen years from the 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 before such election, the act thus ratified shall he irrepealable until the debt thereby inourred shall be paid, principal and interest. SECTION 45. (State's credit not to be loaned.) The General Assembly heal have no nower to give or to lead or to a uthorize the criping or the shall be paid, principal and interest.

shall be paid, principal and inferest. 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 lending of the credit of the State in aid of or to any person, asso-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, association of individuals, municipal or other corporation whatsoever. SECTION 46. (Public money, grant of prohibiled.) The General Assem-bly shall have no power to make any grant, or to authorize the making of any grant of public money or thing of value to any individual, asso-ciation of individuals, municipal or other corporation whatsoever. *Provided*, That this shall not be so construed as to prevent the grant of ald in a case of public calamity.

 Tax valuation, real....\$1,687,000

 Tax valua'n, personal...
 130,000

 Total valuation, 1897...
 1,817,000

 Assess't is about ¹/₄ actual value.
 10,000

 Tot. tax (p. \$1,000),'97
 \$55'40

 Population in 1890 was
 2,346

 Popula'n in 1897 (est.)
 10,000

Bond'd debt Jan. 1. 1896...\$69,000 | Total valuation 1897...\$6,595,070 County has no floating debt. Assessment is ¹/₄ actual value. Tax valuation, real \$5,427,980 | Total tax (per \$1,000), '96.\$14'00 Tax valuation 1895... 6,366,561 | Population 1896 (est.).....27,900

WOODBURY CO .- J. A. MAGOUN, JR., Treas.

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.

SECOND, 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

Sector D, each regara to entres and other mutinelipalities, 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. (Municipalities, loaning creditof.) The Genral Assembly shall have no power to authorize any county, city, town or example to a thory and the section of the state not werksting, or ther political corporation or sub-division of the State or to grant public money or thing of value in aid of or to any individual, association or corporation whatsoever, or to become a stockholder in such corporation, association or comportion or sub-division or donality is and to subscribe to capital stock of any railroad or other corporation. No county, township, city or other municipality shall be readite become a subscriber to the capital stock of any railroad or other corporation. No county, township, city or other municipality shall be readied for or to be controlled by the State or others. All authority heretofore conferred for any of the purposes aforesaid by the General Assembly, or by the charter of any corporation, is hereby repeated. Provided, however, That nothing in this Constitution, or to any be prescribed by law for the liquidation or payment of such subscription where the same has been authorized under existing laws by a vote of the people of such municipality prior to its adoption, or to prevent the issue of renewal bonds, or the use of such other means as are or may be prescribed by law for the liquidation or become indebtedines, limit of.) No ounty, exist, who the State shall be allowed to become indebted in a mount, the duding existing indebtedness, limit of.) No ounty, exist, who the state shall be allowed to be enter the same tas been authorized in the state shall be allowed to be come indebted in any manner or for any purpose to an amount exceeding in any year the income and revenue provided for such year, without the assent of two hin

It is scarcely necessary to add anything to the foregoing. The sections given make clear (1) that a municipality cannot loan its credit; (2) that it cannot subscribe to the capital stock of corporations; (3) that it cannot get into debt unless two-thirds of the voters voting at an election favor it, and then only to an aggregate of 5 per cent of valuation, except that with such assent any county may be allowed to become indebted in a larger amount for the erection of a court house or jail, and finally (4) that before or at the time of getting the assent of the voters an annual tax must be provided sufficient to pay interest and form a sinking fund to pay the debt within 20 years. These provisions are certainly very conservative.

POPULATION OF STATE.-The population of Missouri has been

as follows in the years named. 1890......2,679,184 | 1860......1,182,012 | 1830......140,455 1880......2,168,380 | 1850......682,044 | 1820.....66,557 1870.....1,721,245 | 1840.....383,702 | 1810.....19,783 In 1860-70 the increase was 539,283, or 45.62 per cent; in 1870-80

447,085, or 25.97 per cent; in 1880-90 510,804, or 23.56 per cent. The proportion of the colored population was 6.70 per cent in 1880 and 5.75 per cent in 1890. In number blacks were 90,040 in 1850

118,503 in 1860; 118,071 in 1870; 145,350 in 1880, and 154,131 in 1890

CITIES, COUNTIES AND TOWNS IN THE

STATE OF MISSOURI.

NOTE. - For reports not given in alphabetical order among the following, e "Additional Statements" at end of this State. Ren

ADAIR COUNTY .- County seat is Kirksville.

BENTON CO.-D. B. W. MAYFIELD, Co. Clerk. County seat is Warsaw. A sinking fund for redemption of the bonds is provided by a tax of \$1.00 per \$1,000 on the assessed valuation.

INTEREST is payable in St. Louis at National Bank of Commerce.

BLOOMINGTON .- This township is in Buchanan Co.

LOANS- When Due. | Bonded debt Jan., 1897., \$37,000 BEFENDING BONDS- 1900-'15 | Population in 1890 was.....1,357

BLUE.-THOS. F. BRADY, Treasurer. This township is in Jackson County.

LOANS- When Due. | Total debt Feb. 1, 1897... \$100,000 RR. AID \$1,000 BONDS- | Tax valuation 1896.....7,500,000 78, J&J, \$100,000....July 1, 1903 | Population in 1890 was10,533 INTEREST at Ninth National Bank, New York City.

BUCHANAN CO -R. M. NASH, Clerk. The county seat is St. Joseph.

TAX FREE .- Bonds issued by this county are exempt from taxation-

BUFFALO.—This is a township in Pike County.

LOANS- When Due. REFUNDING BONDS-5s, Jan., \$14,500....Jan. 1, 1909 Subject to call at any time. 5s, Jan., \$43,000....Jan. 1, 1909 Subject to call after Jan. 1, 1899

Valuation, etc.— Total debt Aug. 25, 1896. \$57,500 Taxable wealth 1896...2,186,550 Population 1890 was......7,889 Population 1880 was......7,493 INTEREST is payable by the Merchants' Nat. Bank, St. Louis, Mo.

BUTLER COUNTY .- County seat is Poplar Bluff.

LOANS- When Due. COURT HOUSE BONDS-6s, F&A, \$7,900.....Feb. 1, 1907 REDEMPTION BONDS-6s, Oct. \$17 200.....1900 Subject to call. REFUNDING BONDS-5s, Mar., \$30,000....Mar. 1, 1920 Bonds optional after 1900.

CALLAWAY CO.-C. O. ATKINSON, Treas'r.

*\$100, \$500 and \$1000 each.

INTEREST on the 5s is payable at Nat. Bk. of Commerce, N. Y., and Fulton, Mo.; on the 4s at the Union Trust Co., St. Louis, Mo.

CALUMET .- This is a township in Pike County.

LOANS— When Due. Total debt July 1, 1896... \$98,000 REFUNDING BONDS— 55, Feb. \$98,000.....Jan. 1, 1909 Subject to call. Population in 1890 was....4,096 Population in 1880 was....4,845

INTEREST on 6s is payable in St. Louis at Bank of Commerce.

CAMP BRANCH.-T. T. MAXWELL, Co. Clerk. This township is in Cass County.

CAPE GIRARDEAU-State of the second second

CAPE GIRARDEAU SCHOOL DISTRICT .- G. E. CHAPPELL, Sec.

 5s, J&J, \$7,000.....July 1, 1910
 Tax valuation 1896....\$1,000,000

 Subject to call at any time.
 Assessment is abt. 25 actual value.

 Total debt Feb. 1, 1897.....\$7,000
 Tax rate per \$1,000.....\$5'00

CAPE GIRARDEAU.-D. A. DRUM, Co. Treas.

CARTHAGE.- {GEO. C. HOWENSTEIN, Mayor. This city is in Jasper County.

LOANS- When Duc. COURT HOUSE BONDS-58, F&A, \$41,500 Aug. 1, 1911 Subject to call at any time. FUNDING BONDS-58, M&N, \$14,000 ... May 10, 1900 Interest is payable at St. Louis. Bonded debt Feb. 1, 1897..\$55,500 Sinking fund...... 2,500

CASS COUNTY .-The county seat is Harrisonville.

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 bonds only.

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 ¹3 actual value. Total tax (per \$1,000).....\$26:50 Population in 1890 was....7,981 Population 1897(local est.)..11,000

T. T. MAXWELL, Clerk.

LOANS-KEPUNDING BONDS-5s, April, \$250,000...Apr. 1, 1909 Subject to call after Apr. 1, 1899 Total tax (per \$1,000)....\$23 50 tayject to call. Comp'd debt sept. 1, '97, \$670,600 INTEPECT or the 5

119

Bonded debt July 1, 1896...\$2,881,490 Taxable wealth 1896...\$2,881,490 Assessment about 3 actual value, State & Co. tax (per \$1,000) \$12:50 Population in 1890 was....10,164 Population in 1880 was.... 6,011

The county seat is Fulton.

CHARITON.-This township is in Howard County.

LOANS — When Due. Bonded debt July 1, '96.....\$60,000 REDEMPTION BONDS — Bonded debt July 1, '96.....\$60,000 Tax valuation 1896.....1,167,000 Subject to call at any time. Population in 1890 was.....3,654 INTEREST payable at National Bank of Commerce, New York.

120

CHARITON CO.-The county seat is Keytesville.

LOANS- When Due. R. R. REFUNDING BONDS-5s, July 1, \$35,000...July 1, 1998 Subject to call after July 1, 1898 Total debt July 1, 1897...\$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.- {F. S. MILLER, Mayor. F. H. SPARLING, Clerk.

This city is in Livingston County. Bonds to the amount of \$17,500 will be paid this year.

LOANS- When Due. BUILDING AND PAVING BONDS-5s, semi-an., \$30,000 July 23, 1911 Subject to call at any time. SCHOOL BON S-6s, ..., \$25,000 Subject to call at any time. Interest payable at City Treasury. Total debt Jan. 1, 1897....\$55,000 When Due. |

CLARK CO.-A. C. THOMPSON, Treasurer.

The county seat is Kahoka. LOANS- When Due. COMPROMISE RR. BONDS-78, Aug., \$75,000....Aug. 10, 1905 68, Apr., 93,500....Apr. 1, 1901 Subject to call. 68, Jan., \$50,000.....Jan. 1, 1915 Subject to call Jan. 1, 1905 Total debt Feb., 1897.... \$218,500 Tax valuation, real.....2,783,570 Tax valuation, personal. 832,703 Total valuation 1895....3,616,273 Taxable wealth 1896....4,363,540 Population in 1890 was....15,126

INTEREST on 6s is payable in New York at Nat. Bank of Commerce

CLINTON COUNTY .- JACOB QUELL, Treas. County seat is Plattsburg.

LOANS- When Due. COURT HOUSE AND JAIL, 1896-5s, 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.

COLE COUNTY .- F. W. ROER, County Clerk. The county seat is Jefferson City.

The county seat is Jenerson Cuy. LOANS. When due. FUNDING BONDS--5s, Jan., \$56,000 Jan. 1, 1908 Subject to call after 1898. COURT HOUSE BONDS--4s, J&D, \$60,000 June 1, 1916 Optional after 1906. Interest payable at Jefferson City. Total debt Jan. 1, 1897.. \$116,000

CUIVRE.-This township is in Pike County.

LOANS-	Bonded debt July 1, 1896 \$37,000
RAILROAD BONDS-	Taxable wealth 18961,439,640
58, Feb., \$37,000Oct. 1, 1907	Population in 1890 was4,009
(Subject to call Oct. 1, 1897)	Population in 1880 was3,643
DADE COUNTY	S. L. Collins, Treasurer.
LOANS. When due.	Bonded debt July 1, '96\$277,000
COMPROMISE RR. BONDS—	Taxable wealth 18964,141,946
5s, Apr. 1, \$35,000,June 1, 1914	Population in 1890 was17,526
Subj. to call after June 1, 1899	Population 1896 (est.) over 21,000
5s, Apr. 1, \$242,000. June 1, 1914 Subject to call after 1904	INTERET TO DO INTERATION

INTEREST is payable in New York at National Bank of Commerce.

DALLAS 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. Taxable wealth 1896...\$1,786,132 RAILROAD AND BONDS- Population in 1890 was....12,647

LOANS— When Due. RAILROAD AID BONDS— "s, J&J, \$81,000...... 7s, J&J, 148,000......

FRANKLIN CO.—County seat is Union. LOANS— When Due. COMPROMISE ROAD BONDS— 65, Feb., \$200,000Feb. 1, 1901 Bonded debt July 1, '96...\$200,000 INTEREST is payable at St. Louis (Third National Bank) and at Washington, Mo.

GRANT RIVER .- This is a township in Cass County.

GRAN1 KIVEK.—This is a township in Cass county. LOANS— When Due. COMPROMISE BOXDS— Bonded debt July 1, '96...\$162,000 58, Feb. 1, \$150,000..Nov. 1, 1917 Subject to call after Nov. 1, 1907 Subject to call after Nov. 1, 1907 Subject to call at any time. Int. at Nat. Bank of Republic, N. Y. 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— Taxable wealth 1896.. 13,302,063 5s, Aug. 1, \$357,000... 1897-1907 (Part due every 5 years on Aug. 1). State & Co. tax (p.\$1,000)'96.\$9 50 Total debt July 1, 1897 \$382,000 Total debt July 1, 1897 \$382,000 Population in 1890 was... 48,616 Tax valuation, real...\$12,055,107 Tax valuation, pers'al. 2,121,000 INTEREST on the 5 negrepath conducts purpled the Lockde National

INTEREST on the 5 per cent bonds is payable at the Laclede National Bank, St. Louis.

GRUNDY CO .- W. H. HOUSMAN, County Clerk. County seat is Trenton.

INTEREST is payable at the Nat. Bank of Commerce, N. Y. Oity.

HANNIBAL.—{J. J. MCDONALD, Mayor. W. J. WATSON, Auditor. Hannibal is situated in Marion County.

Hannibal is situated in Marion Constraints of the second straints of

HENRY CO.-W The county seat is Clinton. -WILLIAM M. DUNCAN, Treasurer.

The county seat is Clinton. LOANS.— When Due. COURT HOUSE BONDS— 5s, M&S, \$50,000....Mar. 1, 1912 Subject to call at any time. 5s, July, \$186,500....July 1, 1907 Subject to call at any time. 5s, May, \$21,500....May 1, 1908 Subject to call at any time. Subject to call after Sept 1, 1905 NINTEREST on the Court House bonds is payable at the Mer-chants' Laclede National Bank, St. Louis; on others in New York at National Bank of Commerce.

HOWARD CO.-T. G. DEATHERAGE, Treas.

The county seat is Fayette.

LOANS — When Due. M. K. & T. RR. BONDS — Total valuation 1896...\$6,405,449 Assessment is ¹₃ to ¹₂actual value. Tax rate (per \$1,000)\$12'50 Subject to call after five years. Bonded debt Feb. 1,'97...\$35,500 Tax valuation in 1890 was....18,428 Tax valuation 1897....5,270,265

JACKSON CO.-T. T. CRITTENDEN, JR., Clerk. County seat is Independence.

LOANS - When Due. COURT HOUSE BONDS-4s, J & J, \$300,000...Jan. 1, 1890 (\$25,000 due y'rly.) to Jan. 1, 1890 Interest payable at Independence. Total debt Sept. 1, 1897..\$300,000 Tax valuation, pers'l."\$21,993,476 Total valuation 1896.. 80,119,151 Assessment about 25 actual value. Population in 1890 was... 160,510 Population in 1880 was... 82,325 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.

 Jefferson City is situated in Cole County.
 LOANS When Due.

 LOANS When Due.
 Total valuation 1895...\$1,973,592

 Arges, J&J, \$54,000...July 1, 1907
 Assessment is $\frac{1}{3}$ of actual value.

 Swere Boxns Tax rate (per \$1,000) 1897.. \$9:00

 5s, J&J, \$10,000...July 1, 1915
 Subject to call after 1900.

 Subject to call after 1901.
 DISTRICT.

 Subject to call after 1902.
 Total debt Aug. 1, 1897.. \$84,000

 Tax valuation, real....1,403,231
 Tax rate per \$1,000....\$419,665

 Tax valuation, personal.
 570,361

 INTEREST is payable in St. Louis at St. Louis Trust Company.

JOHNSON CO.-County seat is Warrensburg.

JOPLIN.-{E. D. PORTER, Mayor. Joplin is in Jasper County.

KANSAS CITY.-{JAMES M. JONES, Mayor. HANS LUND, Comptroller.

 KANSAS C11 1. — { HANS LUND, Computered.

 Kansas City is situated in Jackson County.

 LOANS—
 When Due.

 CITY HALL AND SEWER—
 LOANS—
 When Due.

 s, A&O, 8150,000....Apr. 1, 1910
 ENEWAR
 SEWER BONDS—
 SEWER BONDS—

 g, A&O, 8150,000....Apr. 1, 1910
 Kas...., 100,000....Apr. 1, 1910
 WATER-WORKS—

 s, J&J, 50,000.....Jan. 1, 1901
 Yas, J.J., 50,000.....Jan. 1, 1901
 Park Fund Certifs, Ser. B & C

 7s, \$373,000......1898 to 1917
 7s.

 LOANS- When Due. CITY HALL AND SEWER-4s, J&D, \$150,000....Apr. 1, 1910 4s, J&D, 150,000....June 1, 1910 RENEWAL-7s, M&N,\$40,000....Nov. 1, 1898 6s, J&J, 50,000....Jan. 1, 1901

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INTEREST on the water-works bonds is payable at the National Bank of the Republic, New York City; on all other bonds at the Ninth National Bank, New York.

TOTAL DEBT, SINKING FUNDS, ETC.-The subjoined state-ment shows the city's total municipal debt and the sinking funds held by the city against the same at the dates indicated.

Aug. 15, '97. Aug. 1, '96. Apr. 15, '95. Apr. 16, '94. Total bonded debt...\$3,690,000 \$4,081,000 \$1,193,500 \$1,193,500 Sinking funds...... *154,410 307,488 343,451 276,853

Net debt......\$3,535,590 \$3,773,512 \$850,049 \$916.648

*Including the water sinking fund of \$119,410 and the general sink-ing fund of \$35,000. The figures of total debt for 1897 include the water debt of \$3,100,000. The city has no floating debt and the surplus income received by the city from the water works, after paying all operating expenses and the annual interest on the entire city debt, is now \$117,257. A sinking fund is provided by the laws of Missouri calculated to extinguish the total debt of the city in about 20 years without reduc-ing the amount appropriate for current expenses and improvements and without increasing taxation.

ASSESSED VALUATION .- The city's assessed valuation and tax ate have been as follows in the years named : rate

**City Taz* \$59,972,978 59,029,860 \$13:00 55,381,510 12:50 82,485,557 12:50 31,678,520 15:00 13,378,950 22:00 Personal Real Estate. Personal Merchants, Property. Banks, etc.

* This is the city tax proper. Property is assessed at from 30 to 40 er cent of its actual value.

POPULATION.-In 1890 the population was 119,668; in 1880 it as 55,785; in 1870 it was 32,260. Population in 1897 (estimated) 169.210.

KANSAS CITY SCHOOL DISTRICT.

R. L. YEAGER, President of Board of Education. W. E. BENSON, Secretary.

This district is a distinct and separate corporation, embracing all the territory within the city limits and some on the outside, and having no connection whatever with the city or county governments.

LOANS- BUILDING BONDS-		LOANS- RENEWAL BONDS-	When Due,
58,, \$60,000	July 1, 1905	6s,, \$35,000	
48,, 75,000		5s, 50,000 Total debt Sept., 189'	
4s,, 200,000 4s,, 150,000	July 1, 1909	Sinking fund Net debt Sept, 1897.	16,000
48,, 100,000	.June 1, 1912	Tax valuation 1897.	
48, g, 250,000 g. LIBRARY BONDS-		Assessment abt. 25 ac St. & Co. tax (per \$1.06	
4s, g.J&J, \$200,000g	July 2, 1914	City tax (per \$1,000), Population 1897 (est.	
INTEDECT Is non	able at the Mir	th National Bank No	w Varle

DISTRICT PROPERTY .- The value of property owned by the dis-trict (unencumbered) is \$1,760,315.

KAW TOWNSHIP .- Kaw is in the County of Jackson, and is nearly co-extensive with Kansas City.

 son, and is hearly co-extensive with Kansas City.
 LOANS. WhenDue.
 Tax valuation, p'rson'l\$15,000,000

 RAILBOAD AID BONDS:
 Total valuation 1896. 60,000,000

 7s J&J. \$150,000. May 20, 1903
 Assessment 30% to 40% actual val.

 Interest is payable in New York.
 Total tax (per \$1,000)....\$25'30

 Total debt Jan. 1, 1897. \$150,000
 Population in 1890 was...132,716

 Tax valuation, real.....45,000,000
 Population in 1897 (est.)...160,000

KNOX COUNTY .-- J. R. GIBBONS, Clerk. County seat is Edina.

LACLEDE CO .- County seat is Lebanon.

LOANS- When Due, BEDEMPTION BONDS- Bondsd debt July 1, '96, \$69,000 Taxable wealth 1896....2,761,789 5a, Feb. 1, \$72,000..June 30, 1908 Bonds subj. to call before maturity. Tax rate (per \$1,000)......\$16:50 Interest paid at 3d Nat. Bk., St. L. Population in 1890 was....14,701

LAFAYETTE CO.—SAM'L J. ANDREW, Clerk. County seat is Lexington. The bonds were issued in aid of railroads, for funding county warrants, and to pay interest on debt. LOANS.— When Due. COUNTY BONDS OF 1876: 68, J&J, \$571,800....Jan 1, 1901 Total debt Sept 1, 1897.\$571,800 INTEREST is payable in New York City at the Bank of America.

LEXINGTON .- SAMUEL J. ANDREW, Co. Clerk. This township is in Lafayette County.

LOANS— When Due, FUNDING BONDS— 8 th Justay et the Country. FUNDING BONDS— 5 the sector of the secto

LINCOLN COUNTY .- W. A. JACKSON, Clerk. County seat is Troy.

 LOANS
 When Due.
 Total debt Sept. 1, 1897. \$284,000

 BEFUNDING BONDS (1883)
 Tax valuation, real.....3,445,110

 5s, Feb., \$34,000...May 15, 1908
 Tax valuation, personal.1,208,940

 Subject to call at any time.
 Total valuation 1897....4654,050

 5s, Feb., \$100,000...May 15, 1908
 State tax (per \$1,000)..... \$250

 Subject to call May 15, 1908
 County tax (per \$1,000)..... \$250

 5s, Feb., \$100,000...May 15, 1908
 Population in 1890 was \$3,346

 Subject to call May 15, 1903
 Population in 1897 (est.)...26,000
 INTEREST is payable in New York by National Bank of Commerce

LOUISIANA .- M. M. WHITE, City Clerk. This city is in Pike County.

This city is in Pike County. LOANS- When Due. REFUNDING BONDS OF 1889-6s, Jan., \$5,000.....Mar. 1, 1909 Subject to call at any time. 5s, Jan., \$50,000.....Mar. 1, 1909 Subject to call after Mar. 1, 1899 5s, Jan., \$50,000.....Mar. 1, 1909 Subject to call after Mar. 1, 1899 Dist Jan., \$50,000.....Mar. 1, 1909 Dist Jan., \$50,000.....Mar. 1, 1909 Dist Jan., \$50,000.....Mar. 1, 1909 Dist Jan., \$50,000.....Mar. 1, 1890 Dist Jan., \$50,000 Dist Jan., \$50,0

All of the bonds are exempt from city tax. INTEREST is payable at St. Louis.

MACON .- County seat of Macon County.

MACON COUNTY.-County seat is Macon City. The bonds described below are all in litigation.

LOANS-		6s, Nov., \$46,550	
M. & M. R. R. AID-	-	58, 36,350	
10s, J&J, \$57,000	.Jan. 1, 1882	6s.Sept., 19,350	Sept. 16, '72
8s. M&N.175.000	May 2, 1882	Total bonds July 1, 1	896. \$311,900
7s, Feb., 14,000	1879-'80	Taxable wealth 1896	
6s, 29,000	1873	Population in 1890 w	as30,575

MARION .- This township is in Jasper County.

58, 1. Sub INTEREST 1s payable at the Nat. Bank of Commerce, New York.

MASON .- This township is in Marion County.

LOANS- When Due. Total debt July 1, 1896.. \$225,000 RAILBOAD BONDS-5s, April, \$225,000 .Mar. 15, 1909 subject to call at any time.

LOANS. When due. LOANS. When due. SEPUNDING BONDS-6s, F&A, \$3,500....,Aug. 1, 1903 Subject to call at any time. 5s, J&J, \$75,000....,July 1, 1905 Floating debt.......\$6,638 Total debt Feb. 1, 1897... \$5,138 INTEREST is payable in St. Louis at State Baftk and Third Nat, Bank.

MORGAN COUNTY .- J. W. KNOOP, Treas'r. County seat is Versailles

LOANS. When due. RAILROAD BONDS— 5s, M&N, \$135,200...May 1, 1924 Subject to call after May 1, 1899 Total debt Mar. 1, 1897...\$135,200 Population in 1890 was....12,311

PLEASANT .- This township is in Bates County. MT LOANS- When Due, RR. AID BONDS-s, July, \$152,000...July 1, 1911 Bonded debt July 1, 1896.\$152,000 Taxable wealth 1896.. 1,756,640 Population in 1890 was......3,831

5 INTEREST is payable at State Bank, St. Louis.

NEVADA,-Nevada is in Vernon County.

PETTIS COUNTY .-

County seat is Sedalia.

LOANS- When Due. COURT HOYSE, 1884-6s, July, \$10,000....July 1, 1904 Subject to call. REFUNDING, 1888-5s, May, \$300,000....May 1, 1908 Subject to call after May 1, 1893 Total debt July1, 1896. \$325,000 Tax valuation, real....7,667,660

A. When Due. Tax valuation, personal\$2,363,658 Total valuation 1896...10,030,718 uly 1, 1904 Assessment is ¹/₃ actual value. Total tax (per \$1,000)....\$11'80 Population 1893 (local est...36,000 fay 1, 1893 Debt per capita 1893......\$12'91 \$325,000 Debt per capita 1893......\$153

INTEREST on the Court House bonds is payable at Sedalia; on the refunding bonds at New York City.

PIERCE.-O. P. MOODY, County Clerk.

This township is in Lawrence County. This township is in Lawrence Com LOANS— When Duc.
FUNDING BONDS—
6s, Mar. 1, \$2,000.....Mar. 1, 1907
Subject to call.
Subject to call after 1898.
5s, F&A, \$30,000.....Oct. 3, 1912
\$5 000 subject to call after 1896; balance after 1901.
Interest is payable at St. Louis.

PLATTE COUNTY.-ROBERT ELLY, Clerk.

County seat is Platte City.

nty. Bonded debt Oct. 1, '97....\$49,400 Township has no floating debt. Tax valuation, real.....\$502,028 Do personal and RR. 295,634 Total valuation 1897.... 797,662 Assessment is 3₁₀ actual value. State, county and bond tax (per \$1,000) 1*97....\$10:00 Population in 1890 was.....3,718

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STATE AND CITY SUPPLEMENT.

PLEASANT HILL.-This township is in Cass County.

 LOANS
 When Due.
 Taxable wealth 1896...\$\$22,830

 BAILROAD ADD BONDS
 State tax (per \$1,000) '94...\$250

 5s, Jan., \$83,000....Jan. 1, 1913
 County tax (per \$1,000)....470

 Subject to call 4 each 5 years.
 School tax (per \$1,000)....470

 Bonded debt Feb. 1, '97...\$88,000
 Population in 1890 was....3,073

 Net debt Feb. 1, 1897.....
 81,000

POLK.-R. W. HENLEY, County Clerk.

Polk Township is in Cass County.

INTEREST is payable at the Franklin Bank, St. Louis, Mo.

POPLAR BLUFF.-This city is in Butler County.

INTEREST on the water bonds is payable at St. Louis; on others at the Bank of Poplar Bluff.

PUTNAM CO.-J. D. JOHNSON, Treasurer.

RALLS COUNTY .-- J. S. BRISCOE, Clerk.

County seat is New London.

LOANS- When Due. *REFUNDING BONDS-55, Feb., \$338,000...Feb. 1, 1909 Subject to call at any time. Total debt Feb. 1, 1897...\$338,000 Tax valuation 1897...4,363,077 Assessment about 40% actual val. Total tax (per \$1,000)....\$16:50 Tax valuation in 1890 was...12,294

*\$100, \$500 and \$1,000 each.

INTEREST is payable at Boatman's Bank, St. Louis.

RAY COUNTY .- County seat is Richmond.

LOANS— When Due. Tax valuation, person'1.\$2,805,172 "REFUNDING BONDS— 6s, Jan., \$45,100....Jan. 1, 1901 Subject to call at any time. Bonded debt July 1, 1896. \$75,000 Tax able wealth, 18*6..\$7,968,534 Tax valuation, real.....4,291,335 "\$100 \$500 and \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$10000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 \$1000 *\$100, \$500 and \$1,000 each.

INTEREST is payable at county treasury.

ST. CLAIR CO.-J. D. GLINN, Treasurer.

County seat is Osceola. All the bonds of this county are in litiga tion, and no interest is paid.

 TEBO & NEOSHO R.R. AD BONDS Assessed valuation, '97.\$4,207,621

 10s,, \$231,000...July 1, 1890
 Population in 1890 was.
 16,747

 Bonds are for \$1,000 each.
 Population in 1880 was.
 14,125

ST. JOSEPH.-M. M. RIGGS, Comptroller.

DENOMINATION, -Bonds of this city are of the denomination of \$100, \$500 and \$1,000.

ST. JOSEPH SCHOOL DIST.—H. H. SMITH, Secy. The School District bonds are not a part of the municipal debt; interest is paid from county levy.

 LOANS When Due.

 BUILDING BONDS Sinking fund.

 Subject to call after 1898
 Assessment value in '97. 25,000,000

 4s, A&O, \$1 = 2,000....Apr. 2, 1914
 Assessment value in '97.25,000,000

 Subject to call after 1898
 School tax (per \$1,000) 1897.\$5'50

 BEFUNDING BONDS 5s, M&S, \$105,000....Mar. 1, 1910

 Subject to call at any time.
 Subject to call at any time.

ST. LOUIS.- {HENRY ZIEGENHEIM, Mayor. ISAAC H. STURGEON, Comptroller.

The city and county were merged in 1877, the city assuming the county's debt.

county's debt. LOANS.— When Due. GAS Co. JUDGMENT— 4s.g. J&D. \$955,000g.June 1, 1905 PURCHASE BLOCK 121— 6s. A&O, \$245,000...Apr. 10, 1906 BENEWALS— 6s.g. J&D, \$593,000g.June 1, 1898 5s.g. J&J, 675,000g.Jan. 1, 1899 5s.g. J&J, 476,000g.Jan. 1, 1900 4s.g. F&A, *620,000g.Feb. 2, 1905 Subject to call at any time.

LOANS RENEWALS-(Con.

RENEWALS-(Con.)-3-508,g.F&A,\$275,000g.A'g.1,1919 3-508,g.J&D, 12,000g.J'ne 2,1920 TOWER GROVE PARK-68, g F&A, \$340,000 g.Aug. 1, 1898
 REVEWATS -- (Con.) - 3-508,g.F&A,\$275,000g.A'g.1,1919

 4s,g.A&O,\$1,559,000g.Ap,10,1908
 3-508,g.F&A,\$275,000g.A'g.1,1919

 4s,g.M&N,\$13,200c...Nov.2,1911
 3-508,g.F&A,\$275,000g.A'g.1,1919

 4s,g.M&N,\$11,55,000g.Nov.1,1912
 3-508,g.F&A,\$275,000g.A'g.1,1919

 4s,g.A&O,\$257,000g.Oct.1,11913
 3-508,g.F&A,\$275,000g.A'g.1,1919

 4s,g.A&O,\$257,000g.Oct.1,1912
 68,g F&A,\$340,000 g.Aug.1,1898

 4s,g.J&D,\$2,000,000g.June1,1914
 68,g F&A,\$320,000 g.Aug.1,1898

 3-658,g.J&D,2,844,100gJ'e25,1907
 7ARK PURPOSES

 3-658,g.M&N,975,000g.May 1,1915
 68,g.A&O,\$1,900,000g.Apr.1,1905

Called for redemption on Feb. 2, 1898.

GOLD BONDS.—All the city's bonds are payable, principal and in-rest, in gold, except the \$245,000 6s issued for purchase of Block 121. tere terest, in gold, except the \$245,000 6s 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 121 6s, 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., Lon-don, at the option of the holder; on the bonds payable in 2 sterling at the National Bank of Scotland (Limited), London, or in United States gold dollars at the rate of \$4 \$665 for the pound sterling at the National Bank of Commerce, New York, at the option of the holder. TOTAL DEBT, SINKING FUNDS, Erc.,-The subjoined statement shows St. Louis's total municipal debt and the water debt, included in the total, on the dates indicated. 1897. 1896. 1893.

	1007.	1030.	1030.
	Sept. 9.	April 13.	April 10.
Total bonded debt	\$20,352,278	\$20,647,711	\$21,376.02
Water, debt included	5,808,000	5,808,000	5,808,000
Madon the abouton the	Municipal Aca	ambly must an	manninto \$1

named:					
	Real Estate	-Oitu	tax per \$1,	000-	Bonded.
	and Personal	New	New limit	Old	Debt.
Years.	Property.	Limits.	Increased	Limits	in April.
1897	\$339,088,780	\$10 00	\$13 80	\$13 80	\$20,352,278
1896	. 341,087,650	10 00	13 80	13 80	20,647,711
1895		10 00	13 80	13 80	21,024,711
1894		10 00	13 80	13 80	21,196,711
1893		10 00	13 80	13 80	21,376,021
1892		10 00	14 00	1400	21,524,680
1891		11 00	15 00	15 00	21,672,874
1890		9 00	15 00	15 00	21,873,100
1889		9 00	14 00	15 00	21,926,100
1886		5 00	10 00	17 50	22,942,000
1884		5 00		17 50	22,507,000
1879		5 00	date of the second	17 50	22,604,000

POPULATION.-In 1890 population was 451,770; in 1880 it was 350,518; in 1870 it was 310,864.

SCHUYLER CO.-JOHN C. MILLS, Clerk.

LOANS- When Due. REFUNDING RR.-5s, M&S, \$171,000....1897-1912 (\$44,125 due every 5 years.) Total debt Jan., 1897....\$171,000 Tax valuation, personal. \$823,167 Total valuation 1896...*2,400,402 Assetsment is ¹3 actual value. Total tax (per \$1,000)....\$12*50 Population in 1890 was ...11,240

INTEREST is payable in New York at Farmers' Loan & Trust.

LOANS- When Due.	School District Bonds-
REFUNDING-	6s, \$20,000 1905
12. J&J. \$178,500July 1, 1927	5s, \$20,000July 1, 1909
Subject to call, \$25,000 after	Subject to call at any time.
902 and balance after 1907.	5s, \$30,000July 1, 1909
REVENUE BONDS -	Subject to call after July 1, 1899
s. F&A, \$8,000Past due	
SEWER RONDS_	Construction of the second sec

7s, A&O, \$9,000 Past due

GOLD.-All the bonds are payable in gold.

TAX FREE .- All bonds issued by this city are exempt from taxation

INTEREST is payable in New York.

INTEREST 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 obliga-tions of the city. ASSESED VALUATION in 1896 of real estate was \$3,271,947; personal property, \$1,139,440; total, \$4,411,387; city tax (per \$1,000), \$12:00. Property is assessed at about 45 per cent of its actual value. DODUM ATION The perulation in 1890 was 14 068, in 1898 was

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. Bonded debt Jan. 1, 1897..\$43,000 REFUNDING BONDS- Tax valuation 1896......736,837 5s,, \$38,000 ...Aug. 1, 1910 Subject to call at any time. Population in 1890 was......2,698 Population in 1880 was......2,697

Vol. LXV

When Due. |

	1897.	1896.	1893.
	Sept. 9.	April 13.	April 10.
otal bonded debt	.\$20,352.278	\$20,647,711	\$21,376.02
Vater, debt included	5,808,000	5,808,000	5,808,000
Under the charter the	Municipal Ass	embly must an	propriate \$1

Water, debt included...... 5,808,000 5,808,000 5,808,000 5,808,000 Under the charter the Municipal Assembly must appropriate \$1,-200,000 annually, with which to pay debt at d the interest thereon. That portion of each annual appropriation not required for the pay-ment of the interest constitutes the sinking fund for redemption of the debt existing April 7, 1890, and bonds issued in renewal thereof. On the basis of renewing the city's bonded debt at 4 per cent, the debt for which this sinking funding on April 12, 1897, amounted to \$97,948. 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 rates were \$495,876. For the year 1895-96 the revenue was \$1,312,378; 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 addi-tion 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.

hont

9	WOLT HOL	too, ongino nonoo	o, manual acous	, ponco otte	Torroy Deerr	
5		SED VALUATI				
	3-5 cash	value) and tax	rate has	re been as	follows	in the y
	named:					
	and a second	Real Estate	-Oity	tax per \$1,	000-	Bon
	The second	and Personal	New	New limit	Old	De
	Years.	Property.	Limits.	Increased	Limits	in A
	1897	\$339,088,780	\$10 00	\$13 80	\$13 80	\$20,352
	1896	. 341.087.650	10 00	13 80	13 80	20,647
0	1895		10 00	13 80	13 80	21,024
7	1894		10 00	13 80	13 80	21,196
7	1893	. 284.260.790	10 00	13 80	13 80	21,376
	1892	. 280,474,510	10 00	14 00	1400	21,524
0	1001	959 021 990	11.00	15.00	15.00	21 679

County seat is Lancaster.

* These figures do not include merchants' or railway valuations.

SCOTLAND CO.—County seat is Memphis.

LOANS — When Due. Assessment about ¹/₄ actual value. REFUNDING BONDS — State tax (per \$1,000) 1895..\$2⁵⁰ 4¹/₂, J&D, \$347,000...1902 to 1917 Bonded debt, July 1,'97.. \$347,000 Average school tax......4'00 Taxable wealth, 1896...3,816,323

SEDALIA.-{P. D. HASTAIN, Mayor. W. O. B. DIXON, Clerk.

Sedalia is in Pettis County.

LOANS-	When Due.	School District Bonds-
REFUNDING-		6s, \$20,000 1905
412, J&J, \$178,500Ju	ly 1, 1927	5s, \$20,000July 1, 1909
Subject to call, \$25,0		
1902 and balance after 1	1907.	5s, \$30,000July 1, 1909
REVENUE BONDS -	Dert Jun	Subject to call after July 1, 1899
6s, F&A, \$8,000	Past due	,, \$30,000

NORTH DAKOTA-DEBT OF STATE,

When Due

SPRINGFIELD.-G. W. HACKNEY, Clerk.

Springfield is in Greene County. LOANS- When Due. SEWER BONDS-5s, A&O, \$7,000....Oct. 1, 1911 Subject to call Oct. 1, 1896 4¹28, M&N, \$50,000...May 1, 1911 Subject to call May 1, 1901 4¹28, J&J, \$50,000...July 1, 1911 Subject to call July 1, 1901 4¹28, A&O, \$31,000...Oct. 1, 1911 Subject to call Oct. 1, 1901

FUNDING-6s, semi-ann., \$1,800.....1899 4¹98,...., \$25,000...June 15,1905 Interest is payable in New York. Total debt Aug. 1, 1897...\$164,800 Tax valuation 1895....7,290,878 Total tax per \$1,000.....\$22^50 Population in 1890 was.....21,850

SULLIVAN CO .- C. B. PFEIFFER, Clerk.

County seat is Milan. Interest is promptly paid on all except \$4,000 of 7 per cent bonds claimed to have been paid.

LOANS-FUNDING-

INTEREST on the 5 per cent bonds is payable in New York.

TRENTON- THOMAS A. MURPHY, Mayor.

This city is in Grundy County

LOANS.	When due.	Sinking fund	\$4,634
CITY HALL BONDS-	a la soldana a la	Net debt Feb. 1, 1897	57,766
		Tax valuation real	915,950
RAILROAD BONDS-		Tax valuation personal	386,345
		Tax valuation, merch'ts.	120,000
Subject to call at any		Total valuation, 18961	.422,295
IMPROVEMENT BONDS	- a low bear to	Assessment 12 actual val	ue.
		City tax (per \$1,000)	\$9.00
Optional after A	ug. 1, 1898	Population in 1890 was	
Total debt Feb. 1 1897.	\$62,000	Population in 1897 (est.).	7,000

VAN BUREN.-T. T. CRITTENDEN, JR., Clerk. This township is in Jackson County.

LOANS- Wren Due. Tax valuation, personal. \$203,930 BEFUNDING BONDS 1892-4s, Jan. 4, \$53,000.......Optional Bonded debt Feb. 1, 1897.53,000 Tax valuation, real......\$503,650 Population in 1890 was.....2,020 INTEREST is payable at the Ninth National Bank, New York City.

VERNON CO .- FRANK A. PARKER, Treasurer. County seat is Nevada. The \$4,000 of 8 per cent railroad bonds are past due, but have never been presented for payment, and the Treas-urer has been unable to trace them.

LOANS- When Due, R.K. REFUNDING BONDS-55, Sept., \$153,200...Sept. 1, 1995 Sabject to call at any time. Interest is payable in New York. Bonded debt Jan. 1, 1897 x1,500,000 Assessment about ¹/₂ actual value. Total tax (per \$1,000).....\$6.00 Floating debt......20,000 Population in 1890 was...19,369

WARRENSBURG .- Warrensburg is in Johnson Co.

LOANS- When Due. Total debt July 1, 1896, \$48,500 REFUNDING BONDS-58, Apr. 15, \$48,500 Apr. 15, 1910 Subj. to call at any time. Population in 1890 was.....4,706

INTEREST is payable by the National Bank of Commerce, New Vork

WASHINGTON .- This township is in Franklin County. LOANS- When Due. Total debt July 1, 1896....\$30,000 FUNDING BONDS- Tax valuation 1895.....650,000 4s, J&J, \$30,000.....Sept.1,1912 Assessment about ½ actual value. Subject to call Sept. 1, 1897. Population in 1890 was.....2,725

WASHINGTON.-SAM. J. ANDREW, Co. Clerk. This township is in Lafayette County.

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LOANS— When Due. FUNDING BONDS— When Due. s......\$56,000.....July 1, 1910 Subject to call after July 1, 1900 Bonded debt Jan. 1, '97. \$80,000 Tax valuation, 1895....1,012,880 Population in 1890 was......3048

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divi-sions in the State of Missouri which have reported an indebtedness of over \$10,000 and which are not represented among the foregoing de-tailed reports. We add the population from the U.S. Census of 1890.

The second second second	Bonded	Assessed	Rale of	P pu-
Location.	Debt.	Valuation.	Int.	lation.
	8	8	96	ALC: NOT
Albany, Gentry Co	19,000	and the same	6	1.334
Austin Township, Cass Co		455,059	5	1,395
Benton Township, Adair Co	10.000	2,000,000	556	5,455
Bethany, Harrison Co			6	1,105
Bolivar, Polk Co			5	1,485
Brookfield, Linn Co.			6&8	4.547
Branswick, Chariton Co			6	1,748
Canton, Lewis Co	13,000			2,241
Clarksville, Pike Co	31.500	*******	5	1,186
Clear Creek Township, Cooper Co	16.000	278,318	5	1,388
Clinton, Henry Co	10,000		5.46	4,737
Coldwater Township, Cass Co		433,085		788
Dent County		1.970,157		12.149
Dolan Township, Cass Co		1,202,168		1.141
De Soto, Jeffersou Co			ß	3,960
Everett Township, Cass Co		297.091		934
Freedom Township, Lafayette Co		1,091,060		2,991
Fulton, Callaway Co			6	4.314
Harrisonville, Cass Co				1,645
Higginsonville, Lafayette Co		*******	6	2,342
Highland Township, Lewis Co		441.119	5	1.712
Holden, Johnson Co		830,262	5	2,520
Jeddo Township, Knox Co		300,000	5	571
Kahoka, Clark Co	13,500		565556	1,425
Kirksville, Adair Co	20.000			3.510
LaBelle Township, Lewis Co	36,500	797,041		2,201
Et als and an		I DI IOZZ		and an of the

	Donaca	Loot ootti	nuco	1 upu-
Location.	Debl.	Valuation.	Int.	lation.
	\$	\$ 488,612 2,326,610 1,021,292 809,310 795,808	96	
Lathrop, Clinton Co	13,500		5	1.082
Liberty Township, Schuyler Co	.13,000	488,612	õ	2,009
Macon, Macon Co	33,000		5	3,371
Memphis, Scotland Co	13,000		5	1,780
Mineral Township, Jasper Co		2,326,610	6	2.145
Monett, Barry Co	.15.800		7	1.699
Mound City, Holt Co			6	1,193
Ozark County	17.000	1.021.292	5	9,795
Peno Township, Pike Co	. 32,000	809.310	5	2,204
Pierce City, Lawrence Co	.50,900	795,808	546	2,511
Pilot Grove Township, Cooper Co	18,500	373.327	5	1.788
Plattsburg, Clinton Co	.21,400	010,021	645	1,634
Polk Township, Cass Co	52,000	530,000	5	1,267
Prairie City Township, Bates Co	13,000	597.226	5	710
Princeton, Mercer Co	16.500		5	1.410
Rockport, Atchison Co	12,000		5556	934
Salt Pond Township, Saline Co	33 500	1,200,000	410	2 849
Sarcoxie Township, Jasper Co	41,500	557,400	6 4	9 532
Shelby County.	15,000	5,329,711	6	15 649
St. Charles, St. Charles Co	15,000		5	6 161
Stanberry, Gentry Co.	17 000		G	2,532 15,642 6,161 2,035 7,973
Faney County	20 202	947,506	G	7 072
Vernon Township, Clark Co	21 800	25,600	e	682
tornon to a nompt of art of		00,000	0	082

State of North Dakota.

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 2, 1861) - Marc	h 2, 1861
Admitted as a State (Act Feb. 22, 1889) - Nov	v. 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) - Free	d. Falley

Treasurer (term ends 1st Tues. Jan. 1899) - George E. Nichols Legislature meets biennially in odd years on the first Tues-

day 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.	REFUNDING BONDS-(Con.)-
CAPITOL BUILDING BONDS-	48, M&N. \$113,000., May 15, 1920
4, \$50,000July 1, 1923	4s, F&A, 20,000.Aug. 1, 1921
FUNDING BONDS-	4s. J&J. 30,000. July 1, 1923
4s, M&N, \$106,000.Mar. 20, 1921	4s, J&J, 112,000. May 1, 1927
HOSPITAL BONDS-	REVENUE BONDS
4s, J&J, \$50,000July 1, 1914	4128, A&O, \$150,000, Apr. 25, 1905
4128, M&N, \$153,000 May 1, 1902	48, M&N, \$22,700. May 1, 1909
REFUNDING BONDS-	Subject to call after May 1, 1899
4s, J&J, \$38,600July 1, 1915	
INTEREST and principal of th	e above bonds are payable at the
Chemical National Bank in New Vo	nle

TOTAL DEBT .- The following shows the State's bonded debt

noarme none and sure uk tond on tu	ie untes nun	ieu :	
Sept. 15, '97.	Nov. 1, '95.	Jan. 1.'94.	Nov. 1,'90.
Bonded debt	\$845,807	\$795,807	\$689,807
Floating debt 180,000	130,000		
Sinking fund	20,000		/
ASSESSED VALUATIONThe	State's asso	essed valuat	ion (about

Years.	Real Estate.	Personal Property.	Total Ass'd S Valuation. per	
1897	\$63,778.231	\$29,693,262*	\$93,471,493	\$4.30
1896			93,398,978	4.30
1895	. 69,006,738	25,785,584	94,792,322	4.50
1894			83,630,553	4.50
1893		and comments of	82,351,987	4.50

*The assessed valuation of personal property for 1897 as given above includes railroad property to the amount of \$8,772,703; for 1896 it was \$7,886,030.

1896 if was \$7,586,030. DEBT LIMITATION.—The limitations to the debt-making power of the State and municipalities of North Dakota are found in Article XII of its Constitution. The provisions with reference to the matter are complete and stringent, and will be found on page 121 of the STATE AND CITY SUPPLEMENT 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 The population in 1897 is estimated at 230,000. * This is total for both North and South Dakota

* This is total for both North and South Dakota. The increase of population in North Dakota in 1880-90, it will be seen, was 145,810, equal to 395.05 per cent.

-CITIES, COUNTIES AND TOWNS

IN THE

STATE OF NORTH DAKOTA.

NOTE.—For reports not given in alphabetical order among the fol-lowing, see "Additional Statements" at the end of this State.

BARNES CO .- County seat is Valley City.

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-		Total debt (last returns). \$67.800	
8s. M&N. \$9.000		Sinking fund 6,500	
Interest payable in]	Bismarck.	Net debt (last returns) 61,300	
SCHOOL-	a construction of the	Tax valuation 18901,585,182	
7s, J&J. \$25,000	July 1, 1903	Tax rate (per \$1,000) \$15'50	1
		Population 1890 was 2,168	\$

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Rondad Assessed Date of Dave

 Bonded debt July 1, '96..\$160,850
 Tax valuation, personal \$419,202

 Floating debt.
 2,264
 Total valuation 1896... 2,965,722

 Total debt.
 163,114
 Total Co. tax (p'r\$1,000)*95.\$17:90

 Sinking fund.
 2,611
 Population in 1890 was......4,247

 Net debt, July 1, 1896....
 160,503
 Population in 1890 was......4,247

 Tax valuation, real....\$2,429,505
 Population in 1896 (est.).....6,000

CASS COUNTY .-- {W. C. MACFADDEN, Treasurer.

County seat is Fargo.

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DICKEY COUNTY .- C. W. PALMER, Treas. County seat is Ellendale.

County seat is Ellendale. LOANS— When Due. COURT HOUSE, ETC.— 7s, July, \$12,000....July 6, 1900 Subject to call at any time. 7s, M&S, \$5,000....Mar. 13, 1898 Subject to call. Subject to call. Subject to call. Tax valuation, real....\$1,923,511 Tax valuation, personal. 409,722 Tax valuation 1896....2,737,131 Assessment abt. 35 p. c. actual val. State & Co. tax (per \$1,000).\$13:00 Population in 1890 was....5,573 Population in 1897 (est.)....6,850 INTEREST on the bonds due in 1900 is payable in New York City ;

EMMONS CO .- EDWARD BRADDOCK, Auditor. County seat is Williamsport.

TAX FREE.-All bonds of this county are exempt from taxation.

FARGO-{J. A. JOHNSON, Mayor.

Fargo is situated in Cass County.					
LOANS-	-	When Due.			
Bridges,	\$20,000	1903			
Bridges, &c.		1904			
Funding,	34,000	1901	3		
Refunding	25,000	1913			
Sewers,	19,000	1903	2		
do	8,000	1902	1		
Streets,	9,000	1901	ľ		
Water,	40,000	1911			
Water&sewe	er 30,000				

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. These are to be paid from water rents and not by general taxation.

GRAND FORKS-[JOHN DINNIE, Mayor. F. A. BROWN, Auditor. This city is situated in Grand Forks County.

 This city is stuated in Grand Forks County.

 LOANS
 When Due.
 SEWER BONDS

 BRIDGE BONDS 6s, J&J, \$\$8,000.....July 1, 1898

 7s, Mar., \$50,000.....Mar. 1, 1909
 (\$2,000 due yearly) to 1901

 FILTRATION BONDS 6s, J&J, \$\$30,000.....July 1, 1898

 6s, M&S, \$40,000.....Sept. 1, 1914
 FUNDING BONDS

 6s, A&O,\$51,000.....Oct. 1, 1910
 7s, Nov., 18,000.....June 1, 1905

 The sense bods in the above to ble sense to ble sen

The sewer bonds in the above table are payable by special assess-ment on property benefited, and are subject to call.

INTEREST on the bridge bonds is payable in Grand Forks; on the eity hall bonds in St. Paul, and on all other issues in New York. BONDED DEBT on Jan. 1, 1897, was \$259,000, including a water debt of \$48,000; floating debt \$20,000; total debt, \$279,000; sinking fund, \$35,000; net debt, \$244,000. The city owns its water works, 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; of personal property \$611,126; total \$1,961,526. Assessment is about 25 per cent of actual value. Tax rate (\$1,000) in 1896 was \$53.50. 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.

County seat is Cooperstown. LOANS- When Due. COURT HOUSE & JAIL-(refund/g) 6s, M. & S, \$30,000...Mar. 1, 1904 BEED WHEAT-6s, F&A, \$20,000...Feb. 10, 1903 REFUNDING WARRANTS-6s, F&A, \$20,000...Feb. 10, 1903 INTEREST on the court house and jail refunding bonds is payable at the First National Bank, New York, on the refunding warrants at the First National Bank, St. Paul, Minn.

JAMESTOWN

Jamestown is situated in Stutsman County.

 Jamestown is situated in Stutsman County.

 LOANS When Due.

 FUNDING BONDS Total debt May, 1896...., \$67,000

 7s, July 1, \$5,000...Mar, 6, 1899
 Sewent same as actual value.

 7s, July 1, \$50,000...May 25, 1907
 Assessment same as actual value.

 7s, Semi-an., \$5,000....1899-1914
 County tax (per \$1,000) 1892...\$470

 (\$1,250 due every 5 years).
 County tax (per \$1,000)22:00

 WARRANTS-FUNDING Population in 1890 was......2,296

KIDDER COUNTY .--- County seat is Steele.

MORTON COUNTY .- P. B. WICKHAM, Treas. County seat is Mandan.

LOANS- When due. BRIDGE BONDS-78, Jan., \$5,000.....Jan. 1. 1899 FUNDING BONDS-78, June, \$25,000.....June 1, 1898 COURT HOUSE BONDS-78, J&J, \$35,000.....July 1, 1905 Interest payable in New York. All issues exempt from taxation.

NELSON CO.-E. O. ENGESATHER, Treasurer. County seat is Lakota.

TAX FREE.—All the bonds issued by this county are exempt from taxation.

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.

SARGENT COUNTY .- A. M. GRONER, Treas. County seat is Forman.

 LOANS When Due.
 Tax valuation, real....\$1,352,829

 FUNDING do
 personal & RR.
 684,239

 6s, J&D, \$38,000.....Dec, 1, 1915
 Total valuation 1896... 2,037,068
 1000.123
 1000.123

 Int. paid at Chase Nat'l B'k, N. Y.
 State & Co. tax(per \$1,000.111)
 1000.111
 11.00

 Sinking fund and cash...
 607
 Population 1897 about..... 6,000
 \$000.111

STUTSMAN CO.-A. M. HALSTEAD, Treasurer.

County seat is Jamestown.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all places in North Dakota which have reported an indebtedness of over \$10,000 and which are not represented among the foregoing detailed reports. We add the population from the U.S. Census of 1890.

population from the U.S. Census of .				
	Total	Assessed	Aver'ge	Popu-
	Debt.	Valuation.	Tax Rate.	lation.
		1896.	1895.	1890.
Location.	\$	\$	\$	
Benson County	34.756	1,163,219	35.80	2,460
Bottineau County		84 .842	23.00	2,893
Cavalier County		1,823,415	36.60	6,471
Devil's Lake, Ramsey County	19,500	and the second sec		846
Eddy County	21,348	876,714	37.70	1,377
Foster County	32.640	1,163,520		1,210
Grafton, Walsh County	20.000			1.594
Grand Forks County	35.000	8,028,431	31.06	18,357
Larimore, Grand Forks County	11,179			553
La Moure County	14,000	1.736.582		3,187
Lisbon, Ransom County	22,714			935
Logan County	20.522	627,243		597
Mayville, Traill County				657
Mandan, Morton County	41.593			1,328
McHenry County	20.048	627,706		1,584
McIntosh County		775,285		3,248
McLean County		484,373	37.10	860
Mercer County		282,459		428
Park River, Walsh County	10,500		This Carlo	534
Pembina County		4,902.586	32.00	14,334
Ransom County	34,539	2,388.091		5,393
Richland County	40,000	6,292,362	Concerned 1	10,751
Rolette County		1,014,303	32.30	2,427
Starke County		1,226,062	27.20	2,304
Steele County		2,210,304		3,777
Steele, Kidder County	25,000			133
Towner County	36.188	987,893	newsday	1,450
Valley City, Barnes County	21,000			1,089
Wahpeton, Richland County	43,000			1,510
Walsh County	34,000	5,291,812	25.60	16,587
Ward County		1,073,607		1,681
Wells County		1,704,094	22.20	1,212

125

State of South Dakota.

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 2, 1861) - March 2, 1861
Admitted as a State (Act Feb. 22, 1889) - Nov. 2, 1889
Total area of State (square miles) 76,620
State Capital, Pierre
Governor (till Tues. aft. 1st Mon. Jan. '99) 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 AND CITY SUPPLEMENT of April, 1894, page 120.
LOANS- When Due. SCHOOL AND COLLEGE BONDS-
CONSTITUTIONAL BONDS- 68, J&J, \$3,600July 1, 1905 48, J&J, \$100,000Mar. 1, 1910 subject to call at any time.
DEFICIENCY BONDS- 4 ¹ 28\$98,000Apr. 1, 1905 subject to call at any time.
PENITENTIARY BONDS- 58, J&J, 3,000 1904
4 ¹ 2s, J&J, \$14,300May 1, 1907 subject to call after May 1, 1897 5s, J&J, 76,000May 1, 1907
REFUNDING BONDS- subject to call after May 1, 1897
4 ¹ 28, J&J, \$90,000May 1, 1907 4 ¹ 28, J&J, 35,800May 1, 1902 subject to call after May 1, 1897 4 ¹ 28, J&J, 84,500May 1, 1907
48, J&J, 107,500,Sept. 16, 1909 SETTLEMENT BONDS-
4s,, 25,000July 1, 1910 4s, J&J, \$50,000Mar. 1, 1910 4s,, 15,000Jan. 1, 1912 4s,, 20,000. Jan. 15, 1911
3 ¹ 28,, 135,000July 1,1910 SOLDIERS' HOME BONDS-
3 ¹ 28, J&J, 92,500Nov. 1, 1912 4s, J&J, \$45,000May 1, 1909 INTEREST on the Agricultural College and Madison Normal School
bonds is payable at the office of the State Treasurer; on the Constitu-
tional and Settlement bonds at the Seaboard National Bank in New York; on the 3 ¹ g per cent refunding bonds at the Chase National Bank
in New York; and on all other bonds at the Chemical National Bank
in New York. BONDED DEBT on Sept. 1, 1897, was \$1,011,600; floating debt
\$75,000; total debt, \$1,086,600; sinking and other funds available for payment of bonded and floating debt, \$205,408; net debt Sept. 1, 1897, \$881,192.
ASSESSED VALUATION,-The State's equalized valuation has been as follows:

TO TO TAKE MALE A CONTRACT OF A	
Year. Valuation.	Year, Valuation,
1897	1894
1896 119.391.156	1893
1895 121,751,151	1892 127,377,990
	\$97,342,440 including real estate

5,558 and personal property \$45,866,882. DEBT LIMITATION .- South Dakota has incorporated into its

Constitution very stringent provisions limiting the debt-making power of the State and its municipalities. All these provisions are found in Article XIII., and are as follows.

of the State and its municipalities. All these provisions are found in Article XIII., and are as follows. Section 1. Neither the State nor any county, township or munici-pality shall loan or give its credit or make donation to or in aid of any individual, association or corporation, except for the necessary support of the poor, nor subscribe to or become the owner of the capital stock of any association or corporation, nor pay or become responsible for the debt or liability of any individual, association or corporation; pro-vided, that the State may assume or pay such debt or liability when in-curred in time of war for the defense of the State. Nor shall the State engage in any work of internal improvement. BEC. 2. For the purpose of defraying extraordinary expenses and making public improvements, or to meet casual deficits or failure in rovenue, the State may contract debts never to exceed with previous debts in the aggregate \$100,000, and no greater indebtedness shall be incurred for the purpose of repelling invasion, suppressing in-surrection, or defending the State or the United States in war, and pro-vision shall be made by law for the payment of the interest annually, and the principal when due, by tax levice for the purpose, or from other sources of revenue; which law providing for the payment of such interest and principal by such tax tax or otherwise shall be irrepealable until such debt is paid; provided, however, the State of South Dakota shall have the power to refund the Territorial debt assumed by the State of South Dakota by bonds of the State of South Dakota. SEC. 4. The debt of any county, city, town, school district, or other and the paid by south

Dakota. Bakota. SEC. 4. The debt of any county, city, town, school district, or other subdivision, shall never exceed fire per centum upon the assessed value of the taxable property therein. In estimating the amount of indebt-edness which a municipality or subdivision may incur, the amount of indebtedness contracted prior to the adoption of this Constitution shall be included. SEC. 5. Any city, county, town, school district or any other sub-division incurring indebtedness shall, at or before the time of so doing, provide for the collection of an annual tax sufficient to pay the interest and also the principal thereof when due, and all iaws or ordinances providing for the payment of the interest or principal of any debt shall be irrepealable until such debt be paid. POPULATION OF STATE.—The population of South Dakota has

POPULATION OF STATE,-The population of South Dakota has been reported as follows in the years named.

1895.330,975 1890.328,808 1880.98,268 1870.*14,181 1860.*4,837 This is the total for both North and South Dakota.

The increase in South Dakota in the decade between 1880 and 1890, it will be seen, was 230,540 or 234 60 per cent.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF SOUTH DAKOTA.

For reports not given in alphabetical order among the following, see "Additional Statements" at end of this State.

ABERDEEN. - {D. McGLACHLIN, Mayor. J. A. SCHLUETER, City Auditor. This city is situated in Brown County.

 LOANS When Due.
 Floating debt.
 \$23,254

 CTTY HALL Total debt
 113,304

 6s, J&J, \$10,000
 July 1, 1898
 Sinking fund and eash.
 9,013

 funning Bonds Total debt
 113,304

 7s, J&J, \$10,000
 July 1, 1997
 Net debt Mar. 1, 1897
 9,013

 FUNDING BONDS Total valuation, real & RK.
 732,150

 7s, J&J, \$10,000
 Jan.
 1 1909

 REFUNDING BONDS Total valuation, real & RK.
 732,150

 6s, J&J, \$20,000
 Jan.
 1 1909
 Total valuation, restl.
 299,605

 SEWER BONDS Assessment about 3, actual value.
 70,814
 732,150

 7s, F&A, \$35,000
 Jan.
 1, 1915
 Total tax (per \$1,000)
 \$21'00

 6s, J&J, \$10,000
 July 1, 1909
 Population 1890 was.
 3,38
 338
 338

 Bonded debt Mar.1,1897.
 \$90,050
 Population 1897 (est.)
 4,500

 INTFEREST is navable at the Chemical National Bank. New York.
 4,500
 500
 500

INTEREST is payable at the Chemical National Bank, New York.

CHAMBERLAIN .- B. G. WATTSON, Auditor. Chamberlain is in Brule County.

Chamberlain is in Brule County. LOANS- When Due. ARTESTAN WELL AND BRIDGE-6s, J&J, \$\$,500...J, & J, 15, 1911 FUNDING BONDS-6s, J&J, \$20,000 Jan. 15, 1911 WATER-WORKS BONDS-Bonded debt Mar. 1, 1896. \$49,500 Tax valuation, real....162,499 Total valuation 1895....221,723 Assessment about ¼ actual value. Sa, M&S, \$21,000...\$ept. 1, 1899 Bonded debt Mar. 1, 1896.\$49,500 INTEREST on \$5,000 of bridge bonds due July 15, 1911, is payable at Chamberlain; on all other bonds at New York.

CLAY COUNTY .- F. L. HEDLIN, Treasurer. County seat is Vermillion.

CUSTER COUNTY .- County seat is Custer.

DAVISON COUNTY-WM. M. SMITH, Treas.

DAVISON COUNTY — WM. M. SMITH, Treas. County seat is Mitchell. LOANS— BEPUNDING BONDS— 78, J&J, \$7,350.....July 1, 1905 Assessment about 2, actual value. 68, M&N, 28,000.....Oct. 1, 1915 Bonded debt Feb. 1, '97. \$55,350 INTEREST on the 7 per cent bonds and on the 6s of 1914 is pay-able at the County Treasurer's office; on the 6s of 1915, by N. W. Harris & Co., New York City. OPTIONAL—All bonds are subject to call; the 7s at any time and the 6s ten years before maturity.

GRANT COUNTY-N. Forsberg, Auditor.

County seat is Millbank.

LOANS- When Due. Total tax (per \$1,000) '96..\$16'30 FUNDING BORDS-51'28, \$94,000......Apr. 6, 1916 Optional after Apr. 6, 1906. Bonded debt Feb. 6,'97.. \$94,000 Tax valuation 1896....2,160,883 Assessment about ¹3 actual value. Total tax (per \$1,000) '96..\$16'30 Tax valuation, real '94.\$1,457,258 Tax valuation, real '94.\$1,457,258 Total tax (per \$1,000) '96..\$16'30 Tax valuation, real '94.\$1,457,258 Total valuation, 1894...2,111,093 Population 1895 was.....7,682 Population 1890 was.....6,814

AWRENCE CO -J. B. WELCH, Auditor.

MEADE COUNTY .- County seat is Sturgls. When Due.

LOANS- When Due. REFUNDING BONDS-10s, March, \$24,500...July 1, 1899 5s, M&N, 107,500...May 1, 1907 Subject to call at any time. Interest on 10 p. c. loan paid at Deadwood. Interest on 5s, at Fourth National Bank, New York.

MINNEHAHA CO .- W. I. HOWLAND, Aud'r.

 — County seat is Sturgis.

 Bonded debt Jan. 1, '97. \$132,000

 Floating debt.
 15,000

 Sinking funds.
 10,000

 Net debt Jan. 1, 1897.
 137,500

 Tax valuation 1896.
 1,675,365

 Equalized valuation '95.
 1,621,047

 Tax rate (per \$1,000).
 \$23'00

 Population 1896 (est.)
 5,500

 Population 1890.
 4,640

MINNEHAHA CO.-W. I. HOWLAND, Augr. County seat is Sioux Falls. LOANS- When Due. Court House Bonds-4'2s, A&O, \$40,000...Apl. 1,1904 4'2s, A&O, \$40,000...Apl. 1,1904 BEFUNDING BONDS-BEFUNDING BONDS-Barton Bonded (abt Jan. 29,'97. \$89,000 INTEREST on the refunding bonds is payable at the Chemical National Bank, N. Y.; on the court-house bonds by Mersrs. Farson, Leach & Co., New York City.

TAX FREE-Bonds of this county are exempt from taxation.

MARSHALL CO.-S. E. FOREST, Treasurer.

MITCHELL. -- {THOMAS FULLERTON, Mayor. H. R. KIBBEE, Treasurer. Mitchell is situated in Davison County.

PENNINGTON CO.-P. F. McMahon, A'ditor.

RAPID CITY.-E. L. HURLBUT, Auditor. Rapid City is situated in Pennington County.

SIOUX FALLS.—{A. H. STILES, Mayor. Sioux Falls is situated in Minnehaha County.

TURNER CO.-F. K. BERRY, Treasurer.

 Courty seat is Parker.
 LOANS When Due.
 Total valuation 1896...\$3,902,623

 Courty Bonds Sactual value.
 Sactual value.

 6s, J&J, \$20,000....July 7, 1907
 State & co.tax (p. \$1,000) *0.6\$10 *00

 Total debt Feb. 1, 1897...\$20,000
 Population in 1895 was...11,837

 Tax valuation, real....2,936,543
 Population in 1890 was...10,256

 Tax valuation, pers'l.... 961,422
 Population in 1880 was.... 5,320

WATERTOWN.-This city is in Codington County.
 Total debt Aug., 1897....\$130,000
 Population in 1895 was.....2,709

 Tax valuation 1893.....1,200,000
 Population in 1890 was.....2,672

 Real valuation (estim'd).2,400,000
 Population in 1880 was......746

ANKTON CO.-A. W. PETTERSON, Treas.

I AINK I OIN CO. A. W. I EITERSON, IICas. County seat is Yankton. LOANS — When Due. RAILROAD BONDS — Subject to call at any time. Subject to call at any time. Tax valuation, personal \$535,451 Total valuation 1896... 4,017,290 Assessment about '3 actual value. Dotal debt Feb. 13, 1897. \$314,700 Tax valuation, real.....3,481,339 Population in 1890 was.... 10,444 NETERSON, IICas.

INTEREST on above bonds is payable at the Chemical National Bank, New York.

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 to the State census of 1895, of all counties in South Dakota reporting a debt of 10,000 or over, which are not included among the foregoing remarks.

roportoi	Bonded	Cash in	Assessed	Popu-
	Debt.	Treasury.	Valuation.	lation.
Location.	\$	S S	¢ acadaton.	iuiton.
Aurora County	26,000	23,012	1,769,597	3.854
Beadle Gounty	50,000	19,416		
Bon Homme County	52,400		3,531,287	7,786
Butte County	16,793	13,046	3,124,732	9,612
Campbell County		3,474	585,429	1,575
Clark County	23,000	4,678	860,101	4,303
Clark County	11.000	17,306	2,394,265	6,060
Codington County	35,000	31,418	3,221,071	7,096
Day County	15,000	17,547	2,534,032	10,561
Deuel County		17,381	1,960,911	5,316
Douglass County	19,000	7,127	1,321,124	4.758
Edmunds County	31,000	8,246	1,688,144	3,740
Fall River County	40,000	9,410	1,403,994	4,168
Hanson County	20,000	6,238	1,828,681	4,606
Hughes County	168.000	9.571	2,410,123	3,180
Hyde County	25,000	5,915	-,	1.333
Lake County	30,000	18,503	2.629.512	7,680
McCook County	20,000	33,593	2,404,966	7,206
Miner County	10,000	19,811	2,064,506	5.015
Potter County	10,000	7.794	1,114,649	2,464
Roberts County	32,000	6,269	1,019,495	7.509
Sully County	12,000	7.549	1,197,079	
Union County	15,000	28.620	2,967,963	1,641
Walworth County	10,000	2.433		10,515
Warworth County	10,000	2,400	666,714	2,480

State of Nebraska.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 30, 1854) - May 30, 1854 Admitted as a State (Act April 19, 1864) -March 1, 1867 Total area of State (square miles) -76.840 Lincoln State Capital. 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 106 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 \$449,267 8 per cent bonds fell due on April 1, 1897.

OTAL DEBT, 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. Bonds outstanding	$\begin{array}{c} Dec. 1, '94. \\ \$223,000 \\ 326,267 \end{array}$	Dec. 1, '92. \$223,000 326,267
Total funded debt\$449,267	\$549,267	\$549,267
Resources— Cash in treasury	$$280,191 \\ 258,880$	\$196,703 153,158
Total resources \$593,190	\$539.071	\$349,861

PERMANENT SCHOOL FUND.-In addition to the \$326,267 35 of 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 sent of true value) and tax rate per \$1,000 have been:

	Total Assessed	Tax rate		Total Assessed	Tax rate
Years.	Valuation.	per \$1,000	Years.	Valuation.	per \$1,000
1896	\$167,078,270		1887	\$160,506,266	\$8 1212
1895	171,468,207		1886	143,932,570	7 6212
1894	183,717,498	\$6 84	1884	126,615,886	7 6912
1893	194,733,124	6 4 9	1883	110,543,644	740
	186,432,376		1882	98,537,475	
1890	184,770,304	624	1881	93,142,456	
1889	182,763,538	6 50	1880	90,499,618	
1888	176,012,820	7 50	1870	75,467,398	

DEBT LIMITATION.-Nebraska has carefully provided in its Con stitution against creating State indebtedness, but has left city and other municipal indebtedness chiefly in the care of the Legislature. STATE indebtedness is restricted to \$100,000 to meet casual defi-

cits in revenues, except in case of invasions, &c., while the loaning by the State of its credit is prohibited. The sections of the Constitution which have reference to these matters will be found in the STATE AND CITY SUPPLEMENT of April, 1895, pages 124 and 125.

POPULATION OF STATE -The population of Nebraska has been as follows in the years named :

329,409, or 267.83 per cent; in 1880-90 606,508, or 134'06 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.

AURORA.-This city is in Hamilton County. AURORA PRECINCT RAILROAD ALD BONDS— Ss....., \$\$,000...Jan. 1, 1900 Total debt (hast returns)...\$32,000 Total tax (per \$1,000)....\$29-71 Population 1890 was......1,862 Population in 1895 (est.)....2,500

LOANS- When Due. WATERWORKS BONDS-6s, J&J, \$25,000....Aug. 1, 1908 Subject to call at any time. 6s, A&O, \$7,000....Oct. 1, 1911 Subject to call at any time. AURORA SCHOOL DISTRICT-6s,, \$5,000...July 1, 1909 subject to call after July 1, 1899

BEATRICE .- Beatrice is the county seat of Gage County.

 The K. C. & B. RR. bonds are in litigation.

 LOANS When Due.

 FUNDING BONDS Subject to call at any time.

 CURRING BONDS Subject to call at any time.

 CURRING BONDS 1896-1901

 K. C. & B. RR. BONDS 1896-1901

 Subject to call at any time.
 6s, ann., 15,000...., Mag. 1, 1900

 Subject to call at any time.
 5s, ann., 24,138...., June 1, 1901

 Subject to call at any time.
 Subject to call at any time.

 Subject to call at any time.
 Subject to call at any time.

 Subject to call at any time.
 6s, Jan., \$16,000......Jan. 1, 1910

 Subject to call at any time.
 5s, Mal., \$20,000Jan. 1, 1910

 Subject to call at any time.
 5s, JAJ., \$12,000Jan. 1, 1910

 Subject to call at any time.
 5s, JAJ., \$12,000Jan. 1, 1910

 Subject to call at any time.
 5s, Mal., \$22,000Jan. 1, 1910

 Subject to call at any time.
 5s, Mal., \$12,000Jan. 1, 1910

 Subject to call at any time.
 5s, Mal., \$10,000 due y rearly to loce. 1, 1897

 Stance to call at any time.
 5s, Mal., \$10,000Oct. 1, 1897

 Subject to call at any time.
 5s, Mal., \$19,000Jan. 1, 1910

 Subject to call at any time.
 5s, Mal., The K. C. & B. RR. bonds are in litigation.

INTEREST is payable by Kountze Bros., New York City, TOTAL of straight city bonds on Jan., 1897, was \$390,000; floating debt, \$25,000; total debt, \$415,000, of which water debt was \$125,000; total debt of the school district on Feb. 1, 1892, which 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— When due, COULT HOUSE BONDS— 58, Jd.J, \$5,000.....July 1, 1999 Subject to call at any time. WATER WORKS BONDS— 78, Aug., \$20,000...Aug. 10,1905 Subject to call at any time. Total debt Feb. 1, 1897....\$25,000 INTEREST is payable in New York by Kountze Brothers. TAX FREE,—Bonds of this city are exempt from taxation.

BOONE COUNTY .- D. J. POYNTER, Treas. County seat is Albion.

 LOANS When Due.
 Total debt.
 \$64,000

 COURT HOTSE BONDS Sinking funds.
 10,000

 5s, May, \$25,000.
 May 1, 1916
 Sinking funds.
 10,000

 Subject to call after 1906.
 Net debt Jan. 1, 1897.
 54,000

 8s, Jan., \$33,000.
 Jan. 7, 1901
 Tax valuation, real.
 1,052,387

 Pinterest is payable in New York.
 Total debt.
 542,565

 Floating debt.
 6,000
 Population in 1896
 1,542,565

 The assessed valuation of property is not to exceed 20 per cent of the actual value.
 28 875

BOYD COUNTY .- E. G. BARNUM, Co. Clerk. County seat is Butte.

LOANS- When Due. Total debt Aug. 1, 1897... \$20,000 FUNDING BONDS-6s. J&J, \$20,000....Jan. 2, 1915 Subject to call after Jan. 2, 1905 Interest payable at County Treas. Population in 1897 (est.)....7,200

BUFFALO COUNTY .- County seat is Kearney.

FLOATING DEBT is in the form of registered county warrants drawing interest at 7 per cent.

BURT COUNTY .-- J. T. PIPER, Treasurer. County seat is Tekamah.

LOANS — When Due. FUNCING BONDS— 68, J&J, \$105,000....July 1, 1901 Goudiect to call.) Total valuation, personal. \$631,232 Total valuation 1895...2,731,951 Assessment is 1₉ actual value. Total tax (per \$1,000)... 21:08 Population 1890 was....11,069 Tax valuation, personal. \$631,232 Total valuation 1895...2,731,951 Assessment is 1₉ actual value. Total tax (per \$1,000)... 21:08 Population 1890 (set)....15,000 INTEREST is payable by Kountze Bros., New York City.

BUTLER CO.-FRANK E. DIEFENDORF, Co. Cl'k. County seat is David City.

TAX FREE,-All bonds of this county are exempt from taxation.

CASS COUNTY .- A. R. EIKENBARY, Treasurer. County seat is Plattsmouth.

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INTEREST on all bonds issued by this county is payable in New York.

CENTRAL CITY .- {C. W. LEMASTERS, Mayor. S. G. CUMSTOCK, Treasurer. County seat of Merrick County.

LOANS— When Due. BRIDGE BONDS— 6s, M&N, \$10,000....Nov. S, 1918 Subject to call after Nov. S, 1898 WATER WORKS— 6s, M&N, \$20,000....Nov. S, 1908 Subject to call at any time.

 When Due.
 Total debt Feb. 1, 1897....\$30,000

 Tax valuation, real...... 124,999

 Yov. S, 1918

 Yov. S, 1898

 Yov. S, 1898

 Yov. S, 1908

 Yov. S, 1908

INTEREST is payable in New York City.

COLUMBUS .- Columbus is in Platte County.

LOANS— When Due. WATER WORKS— 78, May 1, \$25,000....May 1, 1906 Subject to call at any time. 68, Nov.1, \$10,000....Nov. 1, 1908 Subject to call at any time. BriDog BonDs— 68, May 1, \$8,000.....May 1, 1909 68, Dec. 1, 30,000.....Dec. 1, 1917 $\begin{array}{c|cccc} \mbox{When Due.} & Total debt (last returns) ... $73,000 \\ Tax valuation 1892 420,994 \\ \mbox{Assessment about } 1_6 actual value. \\ Total tax (per $1,000) ... $53.00 \\ \mbox{Nov. 1, 1908} \\ \mbox{y time.} & Population 1890 was.... 2,131 \\ \end{array}$

CUMING CO.-J. F. ZAJICEK, Treasurer. West Point is the county sent.

LOANS— When Due. REFUNDING BONDS— 4 Jas, A&O, \$65,000...,Oct. 1, 1910 Subject to call after 1900. WEST PT. PRECINCT BONDS, (ref.). 6s, J&J, \$30,000...,July 1, 1915 Subject to call after July 1, 1915 Subject to call after July 1, 1915 Subject to call after July 1, 1905 Bonded debt Jan., 1897..., \$70,000 Precinct bonds (add'1)... 30,000 Total valuation 1896....2,104,938 State tax (per \$1,000)....\$7'375 County tax (per \$1,000)....\$7'375 Population 1896 (est.).....15,000 Population 1890 was.....12,265

DAKOTA COUNTY .- County seat is Dakota.

INTEREST is payable at Farmers' Loan & Trust Co., New York, and at State Treasurer's office, Lincoln, Neb.

DODGE COUNTY .- N. P. NELSON, Treasurer. County seat is Fremont

LOANS- When Due. BRIDGE BONDS-78, Mar. 1, \$10,000 ... Mar. 1, 1902 COURT HOUSE-58, J&J, \$50,000July 1, 1909 subject to call after July 1, 1899 REFENSIONsubject to call after July 1, 1899 REFUNDING— 58, J&J, \$100,000....July 1, 1910 subject to call after July 1, 1900

INTEREST is payable by Kountze Bros., New York City.

DOUGLAS CO .- GEO. HEIMROD, Treasurer. The county seat is Omaha.

The county seat is Ommun. LOANS— When Due. ROAD IMPROVEMENTS— 4¹28, J&J, \$150,000...July 1, 1912 REFUNDING BONDS— 58, J&J, \$268,000...July 1, 1907 58, J&J, 158,000...July 1, 1907 58, J&J, 119,000...July 1, 1915 Subject to call after July 1, 1905 Interest payable in New York City. Bonded debt Sept. 1, '97. \$695,000

LOANS— When due. CITY HALL BONDS— 5s, J&D, \$5,000.... Dec. 1, 1900 Subject to call. 6s, July. \$10,000.... July 1, 1907 5s, J&J, 11,000..... Sept. 1, 1912 Subject to call after Sept. 1, 1897 Fairbury Precinct— RAILEOAD AID— 6s,, \$25,000.... Jan. 1, 1907 Subject to call after.Jan. 1, 1897

INTEREST on city bonds is payable by Kountze Bros., N. Y. City.

FALLS CITY .- J. L. SLOCUM, Mayor.

County seat of Richardson County.

LOANS-ELECTRIC LIGHT-5s. Jan., \$6,500....July 1, 1910 Subject to call after July 1, 1900 WATER WORKS-6s. M&N, \$9,000....July 1, 1912 Subject to call at any time.

y. SCHOOL BONDS-5s, J&J, \$25,000....July 1, 1907 Subject to cal. Total debt Feb. 1, 1897...\$64,500 Tax valuation 1896.....360,000 Assessment about 1₂ actual value. Total tax (per \$1,000) '96..\$56725 Population 1890 was.....1,583 Population 1893 (about)....3,000 INTEREST is payable by the Treasurer of Richardson County.

FAIRBURY .- County seat of Jefferson County.

STATE AND CITY SUPPLEMENT.

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Subject to call at any time. COURT HOUSE BONDS— 68, June, \$10,000June 1, 1909 Subject to call at any time. PAVING BONDS— 68, A&O, \$15,000Apr. 1, 1909 Subject to call at any time. SEWER BONDS— 58, June, \$80,000June 1, 1912 Optional 5 years after date. WATER BONDS—	LOANS- When Due- WATER BONDS-(CON.)- Optional 5 years from date. FREMONT SCHOOL DISTRICT- 58,, \$35,000Aug. 1, 1909 Special Assessment Bonds- DISTRICT PAVING- 58, Dec. \$6,000Dec. 1, 1898 Subject to call at any time. 65, June, \$12,000June 1, 1899 Subject to call at any time. CURBING- 65, June, \$1,265June 1, 1899	Sul
5s, June, \$80,000June 1, 1912 Optional 5 years after date.	Subject to call at any time. CURBING— 6s, June, \$1,265June 1, 1899 Optional 5 years from date.	58, Sul Tot Taz
Subject to call at any time. 6s, Apr., \$35,000Apr. 1, 1909 Subject to call at any time.	Fremont Precinct- REFUNDING BONDS- 58,, \$50,000Feb.1, 1908 Subject to call after Feb.1, 1898	Tax
The Precinct and School District bo oluded in the city's total debt, as t tax proper. INTEREST on the sewer bonds, the 5 per cent water bonds is payable New York: or city bonds is payable	hey are not payable from the city on the court house bonds and on e at the Nebraska Fiscal Agency,	T C 78, 58,

INTEREST on the sewer bonds, on the court house bonds and on the 5 per cent water bonds is payable at the Nebraska Fiscal Agency, New York; on all other city bonds at Fremont. ¬ONDED DEBT on January 1, 1897, was \$228,265; water debt (in-cluded), \$\$8,000; special assessment bonds (included), \$19,265. The city has at present no floating debt and no sinking fund.

ASSESSED VALUATION in 1896 of real estate was \$606,602; of personal property, \$195,856; total, \$802,458; total tax rate (per \$1,000), \$83.87¹₂. Property is assessed at "about ¹₈ of its actual value." 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. - {W. H. THOMPSON, Mayor. County seat of Hall County.

County seat of Hall County. LOANS— When Due. CITY HALL & JAIL BONDS— Gs. J&J, \$25,000....July 1, 1909 Subject to call at any time. FUNDING BONDS— 6s. M&N, \$8,000....May 1, 1906 Subject to call at any time. Gs. J&J, \$50,000....July 1, 1909 Subject to call at any time. 6s. J&J, \$50,000....July 1, 1909 Subject to call at any time. 6s. M&N, \$86,000....Nov. 1, 1905 Subject to call at any time. MATER WORKS— 6s. M&N, \$85,000....Nov. 1, 1905 Subject to call at any time. MATER WORKS— 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005 1005

INTEREST is payable by Kountze Bros., New York City.

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 district debt on January 1, 1897, was \$51,500. ASSESSED VALUATION (about 15 per cent of actual value) in 1896 of real estate, \$534,895; personal property, \$216,668; total, \$751,563; tax rate per \$1,000, \$75'00, this including State tax \$7'375, county tax \$21'625, city tax \$26'00, and school tax, \$20'00. POPULATION in 1890 was 7,536; 1880 was 2,963. Population in 1896 (about) 10,000.

HALL COUNTY .--- Z. B. PARTRIDGE, Co. Clerk. County seat is Grand Island.

HAMILTON COUNTY .- County seat is Aurora.

HASTINGS.-{G. J. EVANS, Mayor. E. A. FRANCIS, Clerk.

Hastings is the county seat of Adams County.

Hastings is the county seat of Adams County. LOANS- When Due. INTERESCTION PAVING-5s, J&J, \$5,000.....June 2, 1910 Subject to call at any time. 5s, M&S, \$55,000.....Sept. 15, 1906 Subject to call at any time. 5s, M&S, \$55,000.....Sept. 15, 1908 Subject to call at any time. 5s, M&S, \$15,000.....Sept. 15, 1908 Subject to call at any time. 5s, M&S, \$15,000.....Sept. 15, 1908 Subject to call at any time. 5s, M&S, \$15,000.....Sept. 15, 1908 Subject to call at any time. 5s, M&S, \$15,000.....Sept. 15, 1908 Subject to call at any time. 5s, M&S, \$10,000....Sept. 15, 1908 Subject to call at any time. 5s, M&S, \$10,000....Sept. 15, 1908 Subject to call at any time. 5s, M&S, \$10,000....Sept. 15, 1908 Subject to call at any time. 5s, M&S, \$10,000....Sept. 15, 1908 Subject to call at any time. 5s, M&S, \$10,000....Sept. 15, 1908 Subject to call at any time. 5s, M&S, \$10,000....Sept. 15, 1908 Subject to call at any time. 5s, M&S, \$10,000....Sept. 15, 1908 Subject to call at any time. 5s, M&S, \$10,000....Sept. 15, 1908 Subject to call at any time. 5s, M&S, \$10,000....Sept. 15, 1908 Subject to call at any time. 5s, M&S, \$10,000....Sept. 15, 1908 Subject to call at any time. 5s, M&S, \$10,000....Sept. 15, 1908 Subject to call at any time. 5s, M&S, \$10,000....Sept. 15, 1908 Subject to call at any time. Subject to c

TOTAL BONDED DEBT January 1, 1897, was \$255,000; sinking fund, \$22,713; net debt, \$232,287; water debt (included in total debt) \$110,000. The water plant owned by the city yields a revenue of 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; city tax rate (per \$1,000), \$40.00. Real estate is assessed at about "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 Precinet- WATER WORKS Bablect to call at any time. RALROAD AID- Subject to call at any time. 6s,, \$20,000.....Jan. 1, 1907 Total debt Aug. 1, 1897...... 156,370 Total debt Aug. 1, 1897...... 156,370 Assessment about 1_5 actual value. Population in 1897 (est.)....1,700

HOWARD COUNTY .- County seat is Saint Paul.

LOANS-BRIDGE BONDS-68, J&J, \$3,000....Jan. 1, 1905 RALROAD BONDS-88, Jan, \$20,000....Jan. 1, 1900 68, J&J, 20,000....Jan. 1, 1900 78, J&J, 20,000....Jan. 1, 1900

NTEREST 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. LOANS— When Due. 58, J&J, \$58,000....July 1, 1907 State tax (per \$1,000)... \$7'125 Subject to call after July 1, 1897 Total debt Jan. 1, 1897... \$58,000 Total debt Jan. 1, 1897... \$58,000 Tax valuation, real1,660,682 Tax valuation, personal... \$59,645

KEARNEY.- C. A. PRESCOTT, City Clerk,

This city is in Buffalo County.

This city is in Buffalo County. LOANS- When due. CANAL AND WATER-7s, J&J, \$30,000....July 1, 1902 5s, M&N, 60,000....May 1, 1914 CTTY HALL-5s, Sept., \$25,000....Sept. 1, 1908 SEWER BONDS-6s, Jan., \$70,000....Jan. 1, 1910 KEARNEY SCHOOL DISTRICT-6s, J&J, \$14,400....Jan. 1, 1901 6s, J&J, 18,000.....July 1, 1905 6s, A&O, 10,000.....Oct. 1, 1908 Subject to call at any time. 5s, F&A, \$60,000....Feb. 12, 1912 (Subject to call.) INTEREST on the school bonds

LINCOLN.--{FRANK A. GRAHAM, Mayor. M. I. AITKEN, Treasurer.

5s, J&J, \$100,000July 1, 1902
5s, J&J, 100,000July 1,1907
5s, J&J, 100,000Aug. 1, 1910
Subject to call Aug. 1, 1900
5s, J&J, \$50,000July 1, 1912
Optional after July 1, 1902
MISSOURI PACIFIC RR
5s, J&J, \$50,000Nov. 1, 1905
T. T.T. 00,000 Ten 1 1000

20,000....Jan. 1, 1906 PAR VALUE .- Bonds are mostly for \$1,000 each.

NTEREST.—Interest is payable in New York at Kountze Bros. TOTAL DEBT.—The bonded debt on Sept. 1, 1897, was \$1,169,100, district paying bonds, not considered part of the city debt, \$400,000; 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; ersonal property, \$612,234; total, \$5,485,310; total tax rate (per 1,000), \$70.00. Property is assessed at one-tenth of its actual value. 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 of these being indicated in the table above. All are exempt from taxation.

NEBRASKA CITY.- {C. W. STAHLHUT, Mayor. R. W. KELLY, Treasurer. County seat of Otoe County.

County seat of Otoe County. LOANS — When due. "CURBING AND GUTTERING"— 75, ..., \$1,100...., Apr. 1, 1898 FUNDING BONDS— 78, M&N, \$44,000..., Apr. 1, 1898 Subject to call at any time. 78, M&N, \$44,000..., Jan. 1, 1909 Subject to call at any time. PAVING BONDS— 78, ..., \$150,000..., Jan. 1, 1898 68, ..., \$150,000..., Jan. 1, 1898 Subject to call at any time. 68, ..., \$30,000..., Jan. 1, 1898 Subject to call at any time. 68, ..., \$15,000..., Jan. 1, 1898 Subject to call at any time. 68, ..., \$15,000..., Jan. 1, 1898 Subject to call at any time. 68, ..., \$22,000..., Sept. 1, 1908 Subject to call at any time. 68, ..., \$32,000..., Sept. 1, 1908 Subject to call at any time. 1000 '96..., \$77:00 Population in 1890 was..., 1, 4189 Population in 1897 (est.)...12,000 Subject to call at any time.

INTEREST is payable in New York at Kountze Brothers. The total debt given above does not include the School District bonds.

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.

ANCASTER CO.-A. L. SULLIVAN, Treas. The county seat is Lincoln.

Lincoln. When Due. Tax valuation, real.....\$7,581,350 Tax valuation, person'1 996,710 Jan. 1, 1905 Total valuation railr'ds. 1,183,059 Mar. 1, 1914 Assessment ¹₆ of actual value. State tax (per \$1,000).....\$7:625 Jan. 1, 1903 County tax (per \$1,000).....17:60 \$96.\$590,000 Population 1890 was.....76,395 Population in 1895 (est.)...70,000 575.000

INTEREST is payable at County Treasury.

LDN, Freasurer.
caster County.
LOANS— When Due.
REFUNDING BONDS—
5128, A&O, \$30,000... Oct. 1, 1902
5128, J&J, 25,000.. Dec. 20, 1905
Subject to call at any time.
SEWER BONDS—
58, M&S, \$\$0,000.....Sept. 1, 1906
Subject to call at any time.
58, J&J, \$20,000.....Aug. 1, 1910
Subject to call at any time.
58, J&J, \$20,000.....May 26, 1902
68, May, \$7,000.....May 26, 1902
68, May, \$3000.....May 29, 1902
68, May, \$3000.....May 29, 1902
68, May, \$3000.....May 29, 1904
68, No^v, 35,000.....Nov. 26, 1904
68, Feb., 40,000.....Feb. 24, 1905
58, an., 26,600Dec., 1914
58, A&O,\$10,000.....Oct. 1, 1912
Optional after Oct. 1, 1912
SCHOOL BONDS—
58, J&D, \$50,000.....Dec. 1, 1914
Subject to call after Dec. 1, 1924

NEBRASKA-CITIES AND TOWNS.

PLATTSMOUTH .-

NORFOLK.-{ALEX. BEAR, Mayor. J. C. STILL, City Clerk.

This city is in Madison County.

OMAHA.- {FRANK MOORES, Mayor. JOHN N. WESTBERG, Comptroller.

Omaha is situated in Douglas County.

10110				
LOANS- When	oue.			When Due.
*CITY HALL BONDS-		SCHOOL DI	STRICT BON	DS-
4128, J&S, \$100,000July, 1	910	58, \$200	.000	1908
5s, 25,000 Mar., 1	908	58,, 385	.000	1912
58, 100,000 Oct., 1	909	SEWER BOY		
5s, 100,000June,1	911	68, M&S, S	100.000	Sept., 1901
5s, 175,000Feb., 1				June, 1903
*FIDE EXCINE-	10.00			July, 1904
4125, \$50,000 1	910			Sept., 1907
PAVING BONDS-		58	100.000	May, 1908
5s, M&N, \$100,000 May, 1	903			Apr., 1909
5s, J&J, 100,000July, 1	904	58,		
5s, F&A, 50,000Aug.,1	905	58, 1	00,000	Aug., 1913
5s, J&J, 50,000 Oct., 1		4198,		
58, A&O, 50,000Jan., 1	906	4128, F&A.	100,000	Aug., 1906
5s, M&S, 75,000Sept.,1	907 i	Special A	ssessment]	Bonds-
5s, 100,000May, 1		CURBING &		
58, 75,000Apr., 1	909	6s, yearly, \$		1897-1900
58, 50,000May, 1 58, 100,000Aug., 1	912	ALLEY PAV	ING-	
58, 100,000Aug.,1	913	6s. yearly, \$	19,000	1897-1900
41gs, 75,000July,1	910	DISTRICT P	AVING BOX	DS-
FUNDING BONDS-		6s, yearly, 33	49,550	.1897-1900
78, M&N, \$66,100Nov., 1		GRADING B		
3s, J&D, 100,000,June, 1	905	58 & 68,		
*LIBRARY BONDS-		STREET IMI		
5s, M&N, \$100,000 May, 1	912	5s and 6s, \$7	39.500	1897-1904
*PARK BONDS-		RENEWAL		
5s, \$400,000June, 1	912			
RENEWAL-	1	1158, 3	17,400Ja	in. 1, 1907
5s,, \$100,000, .Apr., 1	909			the first state of the second state

RENEWAL 5s,, \$100,000. Apr., 1909 4¹2s,, 206,500.Sept. 1, 1907

INTEREST is payable in New York by Kountze Bros.

TOTAL DEBT, ETC .- The subjoined statement shows Omaha's total municipal debt and the sinking fund held by the city against the same on the dates mentioned.

		Jan. 1, 1897.	Jan., 1896.	Jan. 1, '94.	Jan. 1, '93.
Total bo	onded debt.	\$3,011,100	\$3,011,100	\$3,011,100	\$2,447,500
Sinking	funds		*******	15,085	54,578

\$2,996,015 \$2,392,922 In addition to the above the assessment bonds (payable by special assessment) on January 1, 1897, amounted to \$1,673,800; and on the ame date the school district debt was \$585,000.

* DEBT LIMITATION.-The city debt is limited by the Charter of 1893 (Section 66) to 10 per cent of the assessed valuation. The city hall bonds, fire engine bonds, library bonds and park bonds, amounting in all to \$1,050,000, are excluded from this Charter limitation.

ASSESSED VALUATION .- The city's assessed valuation, " about 1-10 cash value," and tax rate have been as follows:

	A	sessea vainain	174.	Tax Hale
Years.	Real.	Personal.	Total.	per \$1,000.
1897	\$14,440,142	\$2,975,806	\$17,415,948	\$54.00
1896	15,002,310	3,094,335	18,096,645	41.00
1895	16,460,801	3,193,665	19,654,466	44.00
1892	16,740,898	3,690,861	20,431,759	41.00
1890	16,303,131	3,697,045	20,000,176	41.50
1889	16,642,831	4.083.848	20,726,679	48.00
1887	12,798,119	3,716,625	16,514,744	23.25
			a offer offer a	

POPULATION .-- In 1890 it was 140,452; in 1880 it was 30,518; in 1870 it was 16,083.

OTOE COUNTY .- E. R. HAAS, Co. Clerk.

County seat is Nebraska City.

LOANS- When Due. FUNDING BONDS-53, A&O, \$50,000.....Apr. 1, 1906 Subject to call at any time. REFUNDING BONDS-63, M&N, \$855,000.....May 1, 1906 Subject to call at any time. 48, J&J, \$77,000.....July 1, 1914 Subject to call atter July 1, 1904 Subject to call atter July 1, 1904 Subject to call at any time. 55, J&J, \$75,000.....July 1, 1909

INTEREST is payable at the office of the County Treasurer.

TAX FREE-All the county's bonds are exempt from taxation.

PAWNEE CITY .- This village is in Pawnee County.

PLATTE COUNTY .-

County seat is Columbus.

INTEREST payable at County Treasury.

ASSESSED VALUATION in 1896 of real estate was \$392,545; of personal property, \$142,668; total, \$535,173; total tax rate (per \$1,000), \$83'00. Property is assessed at about ¹4 to ¹5 of its value. POPULATION.—In 1890 was \$,392; in 1880 was 4,175. In 1897, according to local figures, the population was \$,500. OANS- When Dus-100L DISTRICT BONDS-,\$200,000....1908 ...,\$200,000....Sept.,1901 J&D, 100,000...Sept.,1901 J&D, 100,000...Sept.,1901 J&J, 70,000...July, 1904 M&S, 100,000...Sept.,1907 ...,100,000...Aug, 1908 ...,50,000...July, 1910 F&A, 100,000...Aug, 1918 ...,50,000...July, 1910 F&A, 100,000...Aug, 1918 ...,50,000...July, 1910 F&A, 100,000...Aug, 1908 BRING & GUTTERING-BRING & GUTTERI RICHARDSON CO.-County seat is Falls City. Bonded debt (last returns).\$90,000 | State tax (per \$1,000)...... \$7'14 County has no floating debt. Tax valuation 1894....\$3,250,000 Assessment is 1-5 actual value. | Population 1884 (est.).....23,000 TAX FREE .- The bonds are exempt from taxation. SAUNDERS CO .- P. B. OLSON, Treasurer. County seat is Wahoo. b. When Due. Tax valuation, real....\$5,729,812 Tax valuation, person'1 4,032,568 Total valuation 1895... 9,762,380 Jan. 1, 1907 Jan. 1, 1907 Total valuation 1895... 9,762,380 Assessm't about 1-10 actual value. Total tax (per \$1,060).....\$30.00 ...\$110,000 Population 1890 was....21,577 Population 1895 (est.).....25,000 SEWARD.-{G. A. MERRIAM, Mayor. L. F. SCHULTZ, Treasurer. This city is the county seat of Seward County. LOANS- When Due. RAILROAD BONDS-Gs, July, \$15,000....July 1, 1907 Subject to call at any time. Total debt Sept. 1, 1896...\$45,000 Total debt Sept. 1, 1896...\$45,000 Total call at any time. Total valuation in 1897 (est.)....2,250 SEWARD CO .- J. C. MULFINGER, Treasurer. County seat is Seward. LOANS— When Duc. RAILEOAD-AID BONDS— Subject to call. Bonded debt Feb. 6, 1897 \$90,000 Tax valuation, 1896....2,410,226 Assessment about 1-5 actual value. State tax (per \$1,000)..... \$7'38 County tax (per \$1,000)..... 14'12 Population in 1890 was....16,140 Population 1897 (est.).....17,000 SHERMAN CO .-County seat is Loup City.
 UOANS When Due.

 OLD FUNDING BONDS 68.
 10,000

 SRAILROAD BONDS 68.
 941,523

 Assessment about 1-5 actual value.
 State & co. tax (per \$1,000),\$28'75

 Sectors, \$20,000...Sept. 1, 1906
 Aver. sch'ol tax (per \$1,000),\$28'75

 Sectors, \$20,000...Sept. 27, 1908
 Population 1890 was......6,399

 4s,, \$9,000...Sept. 1, 1912
 Population 1880 was......2,061
 SOUTH OMAHA.- {T. H. ENSOR, Mayor. F. A. BROADWELL, Treasurer This city is in Douglas County.

 LOANS When Due,

 FUNDING BONDS So, Oct., \$35,000....Oct. 1, 1898

 So, Oct., \$35,000....Oct. 1, 1898
 So, July 7, 0,000....July 1, 1899

 Sr. July 7, 0,000....July 1, 1899
 Sewere BONDs-(Ref).

 Sr. July 7, 0,000....July 1, 1899
 So, July 7, 0,000....July 1, 1899

 Sr. July 7, 0,000....July 1, 1899
 Sewere BONDS-(Ref).

 Sr. July 7, 0,000....July 1, 1899
 So, July 7, 1899

 Jone Value 1, 1915
 State 1, 1915

 INTEREST is payable by Kountze Bros., New York.
 So JAC7, weag \$307,000

TOTAL BONDED DEBT on February 18, 1897, was \$307,000; Street improvement bonds (additional) \$40,500. The street improve-ments will be redeemed by special assessment and are not considered as part of the city debt.

Syracuse is in Otoe County.

LOANS- When Due. WATER BONDS-68, Sept. 15, \$10,500, Sept. 15, 1914 Optional after Sept. 15, 1899 Total debt Jan., 1897......\$10,500 Tax valuation, personal....\$56,500 Population 1890...... 1,495

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JOHN A. GUTSCHE, Mayor. B. C. KERN, City Clerk.

ASESSED VALUATION in 1896 was \$1,684,000; eity tax rate (per \$1,000) \$50:00; total tax (per \$1,000) 1896, \$88:625. Property is assessed at one-fifth of its actual value. POPULATION in 1890 was 8,062. In 1895, according to local figures, the population was 15,000.

SUPERIOR .- This city is in Nuckolls County.

SYRACUSE.- {T. H. ARENDS, Mayor. WM. STANBRO, Clerk.

INTEREST is payable in New York at the Nebraska fiscal agency.

TECUMSEH.-This city is the county seat of Johnson Co.

WASHINGTON CO.-W. GAULDRIE, Clerk. County seat is Blair.

YORK.-{B. KING, Mayor. GEORGE S. COOK, Clerk.

This is the county seat of York County.

at of York Connty. When Due. | Total debt Jan., 1897.....\$34,600 Tax valuation, real......181,214 an. 1, 1909 Total valuation, 1895.....266,004 Dec. 1, 1909 Assessment about 1. actual value, Dec 1, 1899 Total tax (per \$1,000)....\$91'25 Population 1890 was......3,405 uly 1, 1907 Population 1880 was......1,259 LOANS— When Due. | Total debt Jan., 1897 CITT HALL BONDS— 6s, J&J, \$7,000..... Jan. 1, 1909 Subject to call after Dec 1, 1909 RALIROAD ADD— 6s, July, \$10,000.....Oct. 1, 1907 INTEREST on all bonds is payable in New York City. TAX FREE.—All bonds are exempt from taxation.

YORK COUNTY.-J. D. WHITE, Clerk.

Country seat is York. LOANS- When Due. Tax valuation 1895.....\$2,206,161 Assessment about ¹4 actual value. Subject to call at any time. Total debt Jan. 1, 1896... \$90,000 WINDED TOTAL Control of the search INTEREST is payable in New York City.

State of Kansas.

DEBT, RESOURCES, 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 Total area of State (square miles) -State Capital---TopekaGovernor (term exp. 2d Mon. Jan. '99)-J. W. LeedySecretary 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 Tuesday

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 CITY 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 which \$9,000 was held by the State University fund and \$487,000 by the permanent school fund, leaving only \$256,000 bonds outstanding.

LOANS-	In	iterest	Prince	ipal.
NAME AND PURPOSE.	P. Ot	. Payable.	When Due.	Outstand'g.
†Capitol bonds, 1868				\$150,000
† Do 1869	7	J&J	Jan. 1, 1899	70,000
* Funding, 1888	. 4	J&D	Dec. 1, 1908	18,000
* Do 1889	. 4	J&J	July 1, 1909	85,000
* Insane asylum, 1868	. 7	J & D	June 1, 1898	20,000
* Military fund, 1869	. 7	J&J	Jan. 1, 1899	89,000
Penitentiary, 1868		J&J	July 1, 1898	50,000
*Refunding, 1897	- 4	J & J	July 1, 1902	150,000

* All in School Fund. † 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		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	4.10
·1895	329,939,031			248,846,811	4.01
1894	337,501,722			237,020,391	4.50
1893	356,621,818			203,184,489	4.30
1892	342,682,845			160,570,761	5.50
1890	348,459,943			133,832,216	5.50

DEBT LIMITATION,-Kansas has by its Constitution given the State power to contract public debts for the purpose of defraying extra-ordinary expenses and making 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, &c. We give these sections in full and also the subsequent one which forbids the State being a party to internal improvements

duent one which forbids the state being a party to internal inprovements.
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 shall be authorized by law for some purpose specified 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 shall become due; and shall specifically appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation shall not be repealed nor the taxes postponed or diminished until the interest and principal of such debt shall have been wholly paid.
Other debts. No debt shall be contracted by the Ctate except as here-in provided, unless the proposed law for creating such debt shall first be submitted to a direct vote of the electors of the State at some general election; and if such proposed law shall be ratified by a majority of all the votes cast at such general election to enact such law and create such debt, subject to all the provisions and restrictions provided in the preceding section of this article.
Borow money. The State may borrow money to repel invasion, suppress insurrection or defend the state in time of war; but the money that, or the debt due of the repayment of the debt due of the repayment of the debt thereby created.
Internal improvements. The State shall never be a party in carrying on any works of internal improvement.
MUNICIPAL undebtedness is not restricted by the Constitution at all-tree proceed.

MUNICIPAL 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, borrowing money, contracting debts and loaning their credit, shall be so restricted as to prevent the abuse of such power. Under the foregoing the legislation of Kansas has become so exten-

sive that our limited space here does not admit of even a brief digest. The reader will, however, find the ground very fully covered in a series of articles which were published in the 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:

In 1860-70 increase was 257,193, or 239.91 per cent; in 1870-80 631,-697, or 173.35 per cent; in 1880-90 431,000, or 43.27 per cent.

The proportion of the colored population was 4.33 per cent in 1880 and 3.59 per cent in 1890. In number blacks were 627 in 1860; 17,108 in 1870: 43.107 in 1880, and 51.251 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF KANSAS.

NOTE.-For reports not given in alphabetical order among the following, see "Additional Statements" at end of this State.

The National Bank of the Republic of New York City has been ap-pointed fiscal agent for the State of 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.—{GIDEON FOLK, Mayor. C. C. WYANDT, City Clerk. Albilene is in Dickinson County. Bonds all optional.

 Albilene is in Dickinson County.
 Bonde all optional.

 LOANS When Duc.

 FUNDING INDEBTEDRESS Bonded debt July 1, 1897.\$50,000

 6s, J&J, \$3,090....July 1, 1895
 Total tax valuation '96...474,713

 Asseesment is about 44 actual val.
 Asseesment is about 44 actual val.

 CITY HALL BONDS Tax rate (per \$1,000)' 96...\$22:50

 6s, J&J, \$12,000....Dec. 15, 1897
 Population in 1895 was.....3,400

 6s, J&J, \$20,000....July 1, 1917
 Deputation in 1896 (est.)....3,300

INTEREST on the bonds is payable in New York.

ALLEN COUNTY.-JAMES WAKEFIELD, Clerk. County seat is Iola.

LOANS - When Due. Tax valuation, RR...... \$573,833 RAILEOAD AID BONDS OF 1880-6s, J&J, \$136,700....July 1, 1900 Bonded debt July 1, '96.\$136,700 Tax valuation, real....2,382,441 Population, 1890..... \$34'00 Population, 1890..... 13,509 Tax valuation, personal. 420,887

INTEREST is payable at the State Fiscal Agency, New York.

ounty seat is Garnett.
Total debt July 1, 1896 \$280
Sinking fund
Tax valuation, real 2,240
Tax valuation, personal 486 Tax valuation, railroads 724
Tax valuat'n, railroads 724 Total valuation 1896 3,451
Assessment is 35 p.c. actual va
Total tax (per \$1,000)\$3 Population in 1890 was14
Population in 1895 was13

ANTHONY CITY.-{JOHN D. BROWN, Mayor. J. P. HORTON, City Clerk. This city is in Harper County

50052195281573555424,400 1,677 alue. 38.60 4,203 3.457

Assessed valuation 1895. 239,907 Population in 1890 was	County seat is Hiawatha.
Total tax (per \$1,000)1895.\$75'00 TAX FREE,—All above bonds are exempt from taxation in Kansas-	LOANS- When Due. Taxvaluation, personal.\$1,593,524 Total valuation 1896 4,991,804
	7s, Feb. 1, \$\$2,500Dec. 31, 1900 State tax (per \$1,000)\$4:25 Total debt Jan. 1, 1897 \$82,500 Sinking fund
ARGENTINE {F. & WILLARD, Mayor. Argentine is in Wyndotte County.	Sinking fund
LOANS- When Due. Bonded debt Jan. 1, '97 \$169,926	Real estate is assessed at about one-fifth of its actual value; per- sonal property one-third.
6s, J&J, \$13,000July 1, 1910 Total debt	INTEREST is payable at the National Bank of Republic, New York
6s, J&J, \$29,334 July 2, 1914 Net debt Jan. 1, 1897 184,135	CHANUTE{JOHN C. BILES, Mayor. J. W. BUCHANAN, City Clerk.
68, F&A, \$4,000Aug. 1, 1902 Tax valuation, personal110,670 68, F&A, 4,500 Aug. 1, 1903 Total valuation 1896 628,985	Chanute is in Neosho County.
SIDEWALK BONDS- 65, var., \$2,492	LOANS- REFUNDING- 5s, J&J, \$14,000 Apr. 1, 1905-10 Wenn Due. Tax valuation, personal,\$39,369 Tax valuation, RR
SPECIAL IMPROVEMENT BONDS- 6s, var., \$116,6001897 to 1905 Population in 1890 was4,732	
One-tenth yearly. Population in 1896 was5,960 TAX FREE.—All bonds issued by this city are exempt from taxation-	68, F&A, 4,000Aug. 1, 1914 Population in 1895
INTEREST is payable at the Kansas Fiscal Agency, New York City.	Total debt Jan. 1, 1897 \$56,500 Population in 1890 was2,826 Tax valuation, real 247,774
ARKANSAS CITY{G. W. CUNNINGHAM, Mayor. O. INGERSOLL, City Clerk.	INTEREST on the city's bonds is payable at the Kansas Fiscal Agency, New York City.
Arkansas City is situated in Cowley County. In addition to the bonds below there is also a mortgage of \$150,000 against the city water works	CHAUTAUQUA COT. L. HARGROVE,
which is not included in the total debt. The works are now in the hands of a receiver.	County Clerk. County seat is Sedan.
LOANS- When Due. RAILROAD AID-(Con.)- CITY BUILDING- 68, F&A. \$7,500Aug. 1, 1916	LOANS- When Due. Tax valuation, railr'ds. \$436,463
Vs. MaS, \$11,000Sept. 1, 1906 Subject to call at any time. Subject to call at any time. REFUNDING BONDS-	RAILROAD BONDS- 6s, Jan., \$140,000Jan. 1, 1917 Interest payable at New York. Total valuation 18961,995,009 Assessment is ${}^{2}_{5}$ actual value. Total valuation 18961,915,009
FUNDING BONDS- 6s, \$12,000May 1, 1906 INTERNAL INPROVEMENT- 75	Interest payable at New York. Total tax (per \$1,000) '94\$41:50 Total debt July 1, 1896\$140,400 Tax valuation, real1,243,916 Population 1895 was10,208
 INTERNAL IMPROVEMENT— 75,, \$35,148part y'rly, RALEOAD AID— WATER BONDS— 	Tax valuation, personal. 274,630
6s, M&N, \$11,000Nov. 6, 1915 Subject to call at any time. 6s, F&A, \$40,000Sept. 18, 1901	CLARK COUNTY W. C. DUGAN, Treasurer.
PAR VALUE OF BONDS.—The bonds are all for \$1,000, except the RR. Ald 6s due in 1916, the water 6s due 1901 and the funding bonds	County seat is Ashland. LOANS- When Due. Bonded debt Jan. 1,'97. \$168,300 COURT HOUSE: Tax valuation, real 605,408
due 1906, which are for \$500. 	6s, M&S, \$20,000Mar. 1, 1908 Tax valuation, personal 338,161
Fiscal Agency, New York.	JALL BONDS: 6s,, \$2,000,, Feb. 21, 1910 RALROAD AID: Total valuation 1896 943,569 State and Co.tax per \$1,000, \$26 90 School tax (per \$1,000). \$20 00
TOTAL DEBTBonded debt on Jan. 1, 1897, was \$107,500; sink- ing fund, \$3,900. The city has no floating debt. This total does not include school bonds, which amounted on Jan. 1, 1897, to \$100,000	68, A&O, \$121,300Apr. 10, 1919 Population 1890 was2,357 REFUNDING: Population 1880 was
include school bonds, which amounted on Jan. 1, 1897, to \$100,000, the internal improvement bonds, amounting to \$35,148, the mortgage on water works, or \$9,600 of sewer bonds payable by special tax on	6s, F&A, \$25,000Feb.21, 1907 Population 1896 about1,500 (\$5,000 every 2 y'rs) to Feb.21,'15
property adjoining.	CLAY CENTRE{D. H MYERS, Mayor. WALTER PUCKEY, Clerk.
ASSESSED VALUATION in 1896 of real estate was \$514,157; personal property, \$231,484; total, \$745,641; total tax per \$1,000 is \$62'25. In 1893 the total valuation was \$1,131,086. Real estate is assessed at about is and personal p	This place is in Clay County.
assessed at about 15 and personal property at about 15 of actual value. POPULATION in 1890 was 8,347; in 1880 was 1,012; in 1895 it was 6,004.	LOANS- When due. Total debt Jan. 1, 1897 \$57,000 FIRE BONDS (ref.)- Sinking fund
	 6s, J&J. \$2,000July 1, 1900 Net debt Jan. 1. 1897 53,000 C. R. I. & P. RAILWAY BONDS- Tax valuation 1896 Tax valuation 1896 was
ATCHISON{B. P. WAGGENER, Mayor. A. C. TRUEBLOOD, City Clerk.	WATER BONDS- 6s, M&S, \$35,000Mar. 20, 1913 Population in 1895 was2,723
Atchison is in Atchison County. LOANS When Due. BOARD OF EDUCATION BONDS-	CLAY COUNTY JOHN MCKEE, Treasurer.
78. J&J. \$192.450 July 1 1898 6. M&S \$10,000 Sept 1 1000	County seat is Clay Centre.
4s, J&J, 266,950July 1, 1913 6s, A&O, 5,000April 1, 1910 4s, J&J, 135,400July 1, 1915 6s, J&J, 45,000July 1, 1913 4s, J&J, 49,150July 1, 1919 6s, J&J, 5,000July 1, 1916	LOANS— When Due. Total debt Aug., 1897 \$189,000 BRIDGE BONDS: Sinking fund
UNREFUNDED BONDS- 108,, \$650	58, J&J, J, 9000
INTEREST is payable in New York City and Atchison.	Envire Davis 0.005 000
TOTAL DEBT, ETCThe total bonded debt in January, 1897, was \$684,600, not including the Board of Education bonds.	Total valuation 1897 2,365,033 6s, J&J, \$43,000 July 6, 1911 Assessment is '4 actual value. RALROAD ADD BONDS— Total tax (per \$1,000) 1897,\$19:25 7s, J&J, \$13,000,Jan. 16, 1902 Total tax (per \$1,000) 1897,\$19:25 REFERENTING RR. BONDS— Population in 1897 was16,164
ASSESSED VALUATIONIn 1896 the assessed valuation (which is about 4 of the actual value) of real estate was \$1,691,640; personal property. \$485,300; railroads. \$112,170, making a total valuation of	5s, J&D, \$95,000
\$2,292,110. The tax rate (per \$1,000) was as follows: State tax, \$4'70; county tax, \$18'00; city tax, \$28'00, and school tax, \$14'50; total for	INTEREST is payable in New York by the National Bank of the Republic.
1500, \$65.20,	CLOUD COUNTY County seat is Concordia.
POPULATION, The population in 1890 was 13,963; in 1880 it was 15,105; in 1870 it was 7,054; in 1897 it was 15,501.	LOANS- When Due. Total debt Mar., 1896 \$116,500 Sinking fund
ATCHISON COWM. BOWMAN, Treasurer.	COULT HOUSE Sinking fund
County seat is Atchison. LOANS When Due. Total valuation 1897\$4,952,890	FUNDING- 6s, J&J, \$9,000. July 1, 1898-1906 6s, J&J, 5,000. July 1, 1898-1906 6s, J&J, 5,000. July 1, 1899-1903 Total valuation, per.& RE. 972,879 Total valuation 1896,3473,066 Assessment is the actual value
68, J&J, \$231,000July 1, 1914 State tax (per \$1.000) '97 \$4.70	68, J&J, 5,000. July 1, 1899-1903 POOR HOUSE— 68, J&J, \$5,000July 1, 1899-1903 Construction of the second
98, d&d. 68,000 July 1, 1916 A versuo school tay 18.00	RK. AID- 88, Jan., \$70,000Jan. 1, 1908
Total debt July 1, 1397. \$299.000 Population 1890 was26,758 Tax valuation, real3,537,370 Population 1880 was26,058 Tax valuation, personal. 614,530 Population in 1897 (est.)25,017	INTEREST on the court house bonds is payable at Topeka, Kansas; on the funding bonds at New York and Topeka; on others at New
Tax valuation, railroads 800,990 INTEREST is payable at the Kansas State Fiscal Agency, N.Y. City-	York.
BARBER COUNTYCounty seat is Medicine Lodge.	COFFEY COM. M. KIGER, Treasurer.
LOANS.— When Due. COURT HOUSE AND JAIL— Interest is payable in New York. Bonded debt July 1, '96, 8346,200	LOANS.— When due. Net debt Aug., 1897 \$94,000 BRIDGE BONDS: 68, Aug., \$10,000Aug. 15, 1901 Net debt Aug., 1897 \$94,000 Tax valuation 18973,505,377 Assessment is ¹ 3 actual value.
LOANS.— When Due. COURT HOUSE AND JAIL.— 68, J&D, \$25,000June 24, 1916 REFUNDIGA 89, J&J, \$9,400July 1, 1890 Assagement is heartal raise	RR. AID BONDS: State & Co. tax (per \$1,000) \$10'00
8s, J&J, \$9,400July 1, 1899 Assessment is '3 actual value. 6s, J&J, 15,900July 1, 1910 State tax (per \$1,000) '95\$3'75 6s, J&J, 77,400July 1, 1911	Total debt Aug., 1897, \$105,000 Population 1880 was11,438
6s, J&J. 20,000July 1, 1913 Average school tax 8:00	Sinking fund 11,000 Population 1897 was16,027
6s, J&J. 80,500July 1, 1914 Population in 1895 was5,145 6s, J&J, 94,000Jan. 1, 1916 Population 1890 was7,973 6s, J&J, 24,000July 1, 1917 Population 1890 was2,661	COMANCHE COW. V. JACKSON, Treasurer. The refunding bonds to the amount of \$133,000 were issued to pay
	fraudulent bonds and interest due. The fraud was committed by or through the negligence of State officials, and the county expects to
BOURBON COCHAS. LOVE, Treasurer.	have the State assume the debt, this having been recommended by the
County seat is Fort Scott.	Court.
County seat is Fort Scott.	Court. County seat is Coldwater. LOANS- FUNDING BONDS- When Due. Bonded debt Jan. 1, '97. \$166,000 Floating debt about 10,000
LOANS- When Due REFUNDING RR. BONDS: 55, J&J, \$219,200July 1, 1909 Total valuation 18965,780,304 Total valuation 1897 Total valuation 1897 Total valuation 1897 Total valuation 1897	Court. County seat is Coldwater. LOANS- When Due. Bonded debt Jav. 1, '97. \$166,000 FUNDING BONDS- Floating debt about 10,000 Funding debt Long 107 abt. 176,000
LOANS- When Due REFUNDING RR. BONDS: 55, J&J, \$219,200July 1, 1909 Total valuation 18965,780,304 Total valuation 1897 Total valuation 1897 Total valuation 1897 Total valuation 1897	Count. County seat is Coldwater. LOANS When Due. FUNDING BONDS Bonded debt Jau. 1, '97. \$166,000 FUNDING BONDS Floating debt about
LOANS- When Due Tax valuat'n, per.&RR.\$1,860,717 REFUNDING RR. BONDS: 63, J&J, \$219,200July 1, 1909 Total valuation 18965,780,304	Court. County seat is Coldwater. LOANS— When Due. Bonded debt Jav. 1, '97. \$166,000 Floating debt about 10,000 6s. J&J\$30,000Jan. 1, 1912 JAR. BONDS— 6s. J&J\$30,000Sept. 1, 1919 Total debt Jan. 1, '97, abt. 176,000 Tax valuation 1896 918,985 6s. J&J\$30,000Sept. 1, 1919

104	BINIT WID OILI	0011551051011	101. 1111 1
CONCORDIA.—This city: Water debt Mar., 1897 \$45,000 R Funding bonds	eal valuation\$3,000,000 opulation in 1890 was3,184 opulation 1896 about3,000 —	6s, 11,000July 1, 1907 REFUNDING (RR.)— 6s 14 1 \$114 800 July 1 1909	REFUNDING (MCADAM) — 68, J&J, \$3,000Jan. 1, 1914 68, J&J, 6,000Jan. 1, 1915 TERMINAL FACILITY — 68, J&J, \$20,000Jan. 1, 1927 BOARD OF EDUCATION BONDS — 68, J&J, \$20,000July 15, 1904 65, J&J, \$20,000July 15, 1904
T 36 6 4 DD	Cotal debt Jan., 1897 \$349,500	s, J&J, 40,000July 1, 1916 INTEREST on city bonds is paya	
68. var., \$100.000, Aug. 1, 1910 P	ax valuation 1891	TOTAL DEBT, ETCThe total \$243,800; sinking fund assets, \$40,' ASEESED VALUATION-In 1 \$1,930,353; in 1890 the total ass tax rate (per \$1,000), \$34:28 ¹ ₂ , to county tax, \$10; eity tax proper, "about one-fourth its actual value." POPULATION-The population i 5,372. In 1897 it was estimated at	1896 the assessed valuation was essed valuation was \$2,301,000; nis including State tax, \$4,281 ₂ ; \$20. Real estate is assessed at n 1890 was 11,946; in 1880 it was
DICKINSON COG.	D. KEEFFER, Co. Clerk.	FRANKLIN COJ. County seat is Ottawa.	K. BAILEY, County Clerk.
LOANS.— When Due. E C.K. & N. RR.:— 68. Dec., \$100,000,, Dec. 1, 1917	Sonded debt Aug., 1897. \$276,000 Jounty has no floating debt. "ax valuation 1897\$4,512,042 itate & co. tax (per \$1,000). \$19:00 Population 1890 was22,273 "opulation 1897 (est.)20,808 rth of its actual value; personal	LOANS— When Due. K. C. & S. FE RY.— 68, J&J, §56,900Jan. 1, 1910 REFUNDING RR. AID BONDS— 68, J&J, \$16,000July 1, 1900 68, J&J, 5,000July 1, 1905 68, J&J, 5,000Jan. 1, 1910	
DONIPHAN CO.—Wr County seat is Troy. LOANS.— When Due. 7 RAILROAD BONDS— 6s, J&J, \$22,000July 1, 1909 5s. J&J, 473,000July 1, 1922	Cax valuation 1896\$3,507,950 Assessment abt. 3-10 actual value. Fotal tax (per \$1,000) '96\$36:10 Copulation 1890 was 13,535	GARDEN CITY{ County seat of Finney County. LOANS	Sinking fund
Bonded debt Jan. 1, '97. \$498,000 I INTEREST on the 6 per cent bond on the 5 per cent bonds at New York	is is payable at Troy, Kans., and	GEARY COW. B. S.	PURLOCK, County Clerk.
RATLROAD AID BONDS: 7 6s, J&J, \$49,5001892-1909 4 6s, J&J, \$138,600July 1, 1899 5 6s, J&J, \$298,4001900-1912 0 Interest is parable in New York. 1	ty seat is Lawrence. Net debt Jan. 1, 1897 \$380,000 Potal valuation 18964,609,764 Assessment is 4 ₄ actual value. State tax (per \$1,000)\$4'09 County tax (per \$1,000)16:50 Population 1890 was23,961 Population 1895 was23,587	BRIDGE BONDS- 6s, J&J, \$2,500July 1,'98 1902 RAILROAD AID BONDS- 7s, J&D, \$17,000Dec. 7, 1902 6s, J&J, 12,000July 1, 1898 (\$3,000 due yearly) to July 1, 1901 6s, J&J, \$55,000July 1, 1911	Total debt Mar., 1897 \$92,500 Tax valuation, real2,119,416 Tax valuation, personal. 243,592 Tax valuation 18962,363,008 Assessment about 25 actual value, Total tax (per \$1,000)\$15'00 Population in 1890 was6,994 Population in 1890 was6,994 Population in 1897 was6,994 Population in 1897 was10,165- mass Fiscal Agency, N. Y. City.
EDWARDS CO.—A. County seat is Kinsley. LOANS— When Due.	RR. AID-C. K. & W. RR.	GRAHAM COUNT County seat is Hill City. LOANS- When Due.	Y.—D. C. KAY, Clerk. Net debt Jan. 1, 1897 \$81,000
BRIDGE BONDS- 78,, \$2,000July 5, 1901 (78,, \$9,000Jan. 1, 1898 1 (\$1,000 due yearly to Jan. 1, 1906 1 COURT HOUSE AND JAIL- 78,, \$20,000Oct. 10,1905 1 REFUNDING BONDS- 1	68, A&O, \$33,000Aug. 1, 1916 68, F&A, 55,000Feb. 1, 1921 Bonded debt July 1, '97. \$141,000 Tax valuation, 18971,510,251 Assessment is 'a actual value. Total tax (per \$1,000) '97\$38.00 Population 1890 was3,600 Population 1889 was2,409 Population 1897 was2,404	REFUNDING BONDS— 6s,, \$26,000July 1, 1915 6s, 46,000July 1, 1918 6s,, 7,000July 1, 1920 Bonded debt Jan. 1, '97 \$76,000 Floating debt 15,000 Total debt 91,000 Sinking fund	Tax valuation, real1,238,205 Tax valuation, personal. 179,050 Total valuation. 18961,417,250 Assessment about ½ actual value. State & Co. tax (p. \$1,000).\$19:30 Population in 1890 was5,029 Population in 1895 was5,325 Population in 1897 (est.)4,850
G. A. R. GROUNDS: 6s,, \$9,000Oct. 1, 1900	\$25,000 of court-house bonds due y the United States Circuit Court, holders. Total debt Sept. 1, 1897\$104,500 Floating debt	FUNDING- 6s,, \$9,200Feb. 1, 1906 (5s, J&J, 40,000July 1, 1919 6s, J&J, 20,000Jan. 1, 1920 6s, J&J, 7,600Sept.1, 1920 6s, J&J, 11,000May 1, 1921	Bonded debt July 1, 1896, \$87,800 County has no sinking fund. Tax valuation 1896365,813 Assessment is & actual value. Total tax (per \$1,000) '96. 36:10 Population in 1890 was1,308 Population in 1895 was 9 Population in 1895 was 532
6s, J&D, \$25,500Oct. 1, 1900 REFUNDING BONDS. 6s,, \$10,000	Assess't about '3 to '2 actual value. Total tax (per \$1,000) '97\$69'00 Population 1890 was1,600 Population 1895 was1,415	Agency; on all others at New York.	C. A. TABB, County Clerk.
6s, A&O, \$3,000Oct. 1, 1900 WATER WORKS: 7s, Jan., \$47,000April 1, 1900	Population in 1897 (est)1,342	County seat is Cimarron.	Floating debt
FUNDING- 5s, Mar., \$5,800March, 1904 5s, July, 15,000July 1, 1910	5s, Nov., \$162,000 Nov. 17, 1906 Bonded debt July 1, Y97. \$272,300 City has no floating debt. Tax valuation 18942, 184,359	6s, J&J, 14,500Nov. 1, 1909 6s, J&J, 1,000 Jan, 1, 1910	Tax valuation 1897 860,072 Assessment is ¹ 4 actual value. State tax (per \$1,000) 1897\$4'25 County tax (per \$1,000) '97 8'00 Population in 1890 was2,415 Population in March, 18971,124
6s, 12,000Jan. 1, 1906 6s, Sept., 27,500Sept. 1, 1912	Assessment is ¹⁴ actual value. Total tax (per \$1,000)\$35:00 Population in 1890 was7,551 Population in 1880 was4,631 Population in 1895 was8,258 wonds, on the refunding bonds due ain 1010 is parable in Norm York.	REFUNDING BONDS— 5s, J&J, \$247,000Jan. 1, 1916 Interest payable at State Treasury.	Tax valuation 1896\$3,688,447 Assessment about ¹ 4 actual value. State & co. tax p. \$1,000 '95.\$12'90
on the funding bonds due in 1904 at the City Treasury.	Topeka, Kans.; on other bonds at	HAMILTON COC	ounty seat is Syracuse. Tax valuation, real \$725,003
FORD COUNTY.—J. County seat is Dodge City. The br ing statement were issued originally been assumed by the county.	idge bonds included in the follow- y by various townships, but have	FUNDING AND REEL NDING-	Tax valuation, per.& RR. 403,279 Total valuation 18961,128,282
A. K. & C. RR.— 6s, J&J, \$100,000Jan. 1, 1908 BRIDGE BONDS— 7s, J&J, 5,000Jan. 1, 1906	Floating debt	INTEREST is payable at the Ka	
FUNDING BONDS-	Tax valuation, personal. 746,186 Total valuation 18962,137,617 Assessment about ¹ 3 actual value.	HARPER CITY{	DR. W. G. MUIR, Mayor. H. G. PERT, Treasurer.

 FUNDING BONDS—
 Total valuation 1896....2,137,617

 6s, J&J, \$20,000....May 15, 1901
 Assessment about ½ actual value.

 REFUNDING—
 State tax (per \$1,000).....\$425

 6s, J&J, \$4,000.....July 1, 1911
 County tax (per \$1,000).....\$425

 6s, J&J, \$29,000.....July 1, 1918
 Population in 1890 was.....\$308

 Int. payable at Fiscal Agency, N. Y.
 Population in 1896 was.....\$,122

 Bonded debt Feb. 5, 1897.\$166,900
 Population in 1896 was.....\$,023

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FORT SCOTT.-S. S. DAVIS, City Clerk. Fort Scott is the county seat of Bourbon County.

HARPER CITY.-

This city is in Harper County.

- H. G. PERT, Treasurer.

 LOANS
 When Due.
 Floating debt (about).....\$10,000

 FUNDING BONDS
 Total debt Jan 1.'97 (ab't). 60,000

 6s, F&A, \$21,000....Aug. 1, 1906
 Tax valuation 1896.....145,000

 6s, F&A, \$21,000....Aug. 1, 1906
 Tax valuation 1896......145,000

 6s, F&A, \$20,000....Aug. 1, 1906
 Total debt Jan 1.'97 (ab't). 60,000

 6s, F&A, \$9,000....Aug. 1, 1906
 Population in 1897 (est.)....1,200

 Bonded debt Jan., 1897...\$50,000
 Population in 1890 was.....1,579

TOWNS,

LOANS- When Due. Interest payable in New York. 152,783: of REFUNDING BONDS- Savaluation 1896 \$2,900 132,682.227 Bonded debt July, 1896 \$29,000 July 1, 1912 132,783: of Bonded debt July, 1896 \$29,000 July 1, 1912 ASSESSE HASKELL COUNTY -County seat is Santa Fe. Server, 1897 ASSESSE LOANS- When Due. Floating debt. \$22,706 Court House Boxns- Floating debt. \$22,706 Gs, Jds, 756,000 July 1, 1913 Fare valuation is 93 of actual value. KINGR Gs, Jds, 756,000 July 1, 1913 Floating debt. 1,007 Gs, Jds, 756,000 July 1, 1913 Floating debt. 1,007 Gs, Jds, 756,000 July 1, 1920 Population 1890 was. 1,007 Stad, Stad, 12,000 July 1, 1920 Population 1896 was. 1,007 Stad, Sto,000 Ser. 1, 1977 65, Jds, 4, 6000 July 1, 1912 Gs, Ado, Sto,0000 Ser. 1, 1977 65, Jds, 4, 6000 July 1, 1912 Gs, Ado, Sto,0000 Functore S, Jds, 4, 1000 July 1, 1912 Gs, Ado, Sto,00	October, 1897	KANSAS-CITIE	s and
HASKELL COUNTY.—County seat is Santa Fe. ulation in 1: LOANS— When Due. COURT HOUSE BONDS— Total debt Sept., 1597	LOANS- When Due. REFUNDING BONDS- 6s, \$29,000July 1, 1912 Bonded debt July. 1896\$50,000	Interest payable in New York. Tax valuation 1896\$2,566,222 Total tax (per \$1,000) '9651:30 Population in 1895 was9,238	TOTAL D 152,783; of 1 ing debt, \$10 debt, \$1,079, ASSESSEI (per \$1,000) POPULAT
HODGEMAN CO.—S. S. KIEHL, Clerk. INTERES. County seat is Jetmore. When Due. LOANS— When Due. C. K. & K. R 68,, \$9,000Jan. 1, 1917 Gs. M&S, \$50,000Sept. 1, 1917 68,, \$0000July 1, 1918 Court Horsz- 68,, \$4,000July 1, 1918 Gs. A&O, \$10,000Apr. 1, 1906 68,, \$4,000July 1, 1918 Gs, \$30,000July 1, 1919 Court Horsz- 68,, \$312,000July 1, 1912 County seat of Reno County. Go. FARM— Status (per \$1,000) '96\$23280 68,, \$12,000July 1, 1912 County seat of Reno County. LOANS— When Due. 68, F&A, \$25,000Aug. 1, 1907 FUNDING BONDS— 78, J&J, \$37,000Sept. 15, 1906 68, F&A, \$25,000Aug. 1, 1907 FUNDING BONDS— 78, J&J, \$20,000July 1, 1919 FUNDING BONDS— 78, J&J, \$20,000July 1, 1919 FUNDING BONDS— 68, F&A, \$25,000July 1, 1919 FUNDING BONDS— 78, J&J, \$20,000July 1, 1919 FUNDING BONDS— 78, J&J, \$20,000July 14, 19193 Sewer debt (additional)	LOANS— When Due. COURT HOUSE BONDS— 65,, \$5,000July 1, 1913 REFUNDING BONDS— 68, J&J, \$56,000July 1, 1918 68, J&J, \$56,000July 1, 1920 68, J&J, 12,000July 1, 1920 Bonded debt Sept., 1897\$\$7,000	Floating debt. \$22,706 Total debt Sept. 1897. 109,706 Tax valuation 1897. 459,730 Tax valuation 1897. 100,706 Total tax valuation is \$3 of actual value. Total tax (per \$1,000) '96. \$4000 Population 1890 was. 1,077 Population 1895 was. 595 Population 1896 (est.) 1,000	ulation in 18 KINGM LOANS- CITY HALI 6s, F&A, \$ 6s, J&J, 5s, J&J, RAILROAD
HUTCHINSON. W. R. UNDERWOOD, City Clerk. 68. County seat of Reno County. LOANS- When Due. 65. F&A. \$1,800.\$6600 y'rly Aug.1 10.0000 y'rly Aug.1 RailRoad Boxnos- When Due. 65. F&A. \$1,800.\$6600 y'rly Aug.1 KIOW County seat of Reno County. Bonded debt Sept. 1. '97.\$142,000 County Seat of Reno County. Seat of Reno County. Seat of Reno County. County Seat of Reno County. County Seat of Reno County. County Seat of Reno County. Seat of Reno County. Seat of Reno County. County Seat of Reno County. Seat Assoc Seat of Reno County. Seat Assoc Seat of Reno County. Se	County seat is Jetmore. LOANS- When Due. C.K. & N.RR 6s, M&S, \$50,000Sept. 1, 1917 COURT HOUSE- 6s, A&O, \$10,000Apr. 1, 1906 POOR FARM- 6s,, \$3,000July 1, 1919 REFUNDING- 6s,, \$12,000July 1, 1912 6s,, 19,000Feb. 26, 1917	68,, \$9,000Jan. 1, 1917 68,, 6,000Aug. 1, 1917 68,, 4,000Aug. 1, 1917 68, J&J, 6,000July 1, 1918 68, J&J, 4,000July 1, 1919 Total debt July 1, 1896 \$123,000 Sinking fund	INTERES New York Cl KINGN County sea LOANS- D. M. & A. 68,, 68,, 68,, 68,, 68,, 68,, 68,,
	County seat of Heno County. LOANS- When Due. RAILROAD BONDS- 78, J&J, \$37,000Sept.15,1906 68, F&A, 25,000Aug. 1,1907 88, J&J, 12,000Mar. 1,1917 FUNDING BONDS- 108, F&A, \$4,000July 24,1898 68, F&A, 35,000Aug. 1,1903 REFUNDING BONDS- 68, J&D, \$20,000Jan. 1,1915 SEWER BONDS- 68, J&D, \$5,000\$2,500 y'rly.	6s, F&A, \$1,800.\$600 y'rly Aug.1 Interest payable in New York. Bonded debt Sept. 1, '97.\$142,000 Floating debt	68,, KIOW LOANS- C.K. & N. 68, A&O. \$41 COURT HO 68, J&J, \$2 FUNDING- 68, F&A, \$77

JACKSON COUNTY.—A. D. ABEL, Treasurer. LOANS— When Due. C. K. & N. RR.— 68, A&O, \$100,000....Apr. 1, 1907 KANSAS CENTRAL— 78, J&J, \$49,000....Jan. 1, 1902 Total debt Jan., 1897....\$1000 Population 1896 was....16,497 Sloping fund

LOANS- When Due. C.K. & N. RR.-68, A&O, \$100,000....Apr. 1, 1907 KANSAS CENTRAL-78, J&J, \$49,000....Jan. 1, 1902 Total debt Jan., 1897....\$149,000 Sinking fund.......18,000

INTEREST on the 7 per cent bonds is payable in New York City on the 6 per cent bonds both in New York City and Topeka, Kan.

JOHNSON COUNTY .- J. W. THOMAS, Clerk.

JOHINSON COUNTY....J.W. THOMAS, Clerk.
County seat is Olathe.
LOANS- When due.
FUNDING AND JUDGMERN BONDSKAN. CITY & SANTA FE RR58, J&J, \$105,000....July 1, 1920
Subject to call.
78, July, \$51,000....July 1, 1899
Subject to call.
78, July, \$51,000....July 1, 1899
Subject to call.
St. L. & D. RF 78, July, \$51,000....July 1, 1899
Subject to call.
Subject to call.
St. B. & K. B. P.
Total debt Jan. 1, 1897.. \$221,000
Tax valuation, personal. 566,450
Tax valuation 1896....4,294,121
Total valuation 1896......17,385
Population 1897 (est.).... 18,000
INTEREST on the \$65,000 of bonda is payable at the County

INTEREST on the \$65,000 of bonds is payable at the County Treasurer's office; on the \$105,000 of bonds at the State Fiscal Agency, Topeka, Kan.; on all other bonds at the New York Fiscal Agency.

JUNCTION OIL I	C. K. HABER, Mayor,
This city is in Geary County.	
CITY BUILDING-	Total debt Mar., 1897\$104,000 Water debt (included) 50,000
78, F&A, \$12,000Aug. 16, 1900 FUNDING BONDS-	Tax valuation 1896 709,339
6s, M&N, \$7,000 May 1, 1909	Assessment 14 to 13 actual value. Total tax rate (per \$1,000).\$48'00
FUNDING TERMINAL BOND- 68, M&S, \$30,000Mar. 1, 1920	Population 1890 was 4,502
6s. M&S. 5,000Mar. 1, 1920	Population 1880 was 2,684 Population 1896 was 5,243

WAT*R WORKS-6s, M&S, \$50,000..... Mar. 1, 1917

KANSAS CITY .- GEO. E. YEAGER, Clerk. This city is in Wyandotte County.

LOANS- When Due, K. C. W. & N. W. Ry-1887-	LOANS- When Due. 68, \$17,300Feb. 1, 1898	Total city debt April 1
58,, \$30,000 Jan. 1, 1917	68, 75,519Aug. 1, 1898 68, 50,800Feb. 1, 1899	ASSESSED VALUA
INTERNAL IMPROVEMENT-	68, 78,938Aug. 1, 1899 68, 19,100Feb. 1, 1900	Paul
78,	68 40.000 Aug. 1, 1900	Real 1896\$4,719,510 1895
(\$63,500 due y'rly) to Aug. 1, 1898	68, 14,000Feb. 1, 1901 68, 17,500Aug. 1, 1901-3	1894 4,704,580
7s, 4,500Feb. 1, 1899	6s, 5,500Feb. 1, 1902-3 REFUNDING BONDS-	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
\$1,81570 due y'ly) to Feb. 1, 1898	6a, \$80,000Oct. 1, 1915 6a, 40,000	*Including railroads.

EBT ETC-The bonded debt on Jan. 1, 1896, was \$1,-which \$800,863 was payable by special assessment; float-.000; total debt, \$1,162,783; sinking fund, \$83,713; net 070.

D VALUATION in 1895 was \$7,815,310; total tax rate \$53. Property is assessed at one-third of its actual value, FION in 1890 was 38,316; in 1880 was 3,200. The pop-95 was 40,676; in 1897 (est.), 43,475.

IAN:- W. S. GROSVENOR, Mayor. in Kingman County.

ty.

on all bonds is payable at the Kansas Fiscal Agency

IAN CO.-O. R. FURROW, Clerk.

County seat is Kingman.
LOANS- When Due.
D. M. & A. RR-
6s,, \$43,000Feb. 2, 1916
FUNDING BONDS-
6s,, \$2,500Jan. 1, 1903
6s,, 8,000July 1, 1903
68,, 7,100July 1, 1909
6s,, 5,800Jan. 6,1910
6s,, 1,100Apr, 13, 1910
6s,, 10,000July 1,1911
68,, 7,500Jan. 1, 1912

A CO .- MARGARET KANE, Treasurer.

,000.....Oct. 1, 1917 300.....Feb. 4, 1902 .000.

,000.. Aug. 4, 1917

t is Dighton.

COUNTY. W. H. LEE, County Clerk.

INTEREST.-Interest is payable at National Bank of Republic, New York City.

LAWRENCE.- {GEO. R. GOULD, Mayor. A. G. HANNOLD, City Clerk,

BONDED DEBT on Aug. 12, 1897, was \$209,600. School debt (add'l) \$44,200.

ASSESSED VALUATION in 1896 of real estate was \$1,296,102; personal property. \$375,695; railroad \$91,550; total, \$1,763,347; total tax rate (per \$1,000), \$56'50. Real estate is assessed at one-fourth of its acual value and personal property at one-third.

POPULATION.-In 1890 it was 9,997; in 1880 it was 8,51 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.

refunding bonds of this city. LOANS— When Due, BRIDGE BONDS— 5s, J&J, \$30,000....Jan. 1, 1924 GAS WELL BONDS— 6s. J&J, \$50,000....July 1, 1917 GENERAL IMPROVEMENT— 5s. J&J, \$50,000....July 1, 1917 Carrier Struck Lorence Structure BER— 5s. J&J, \$50,000....July 1, 1917 LEAV. NOR & SO. RE.— 5s. J&J, \$50,000....July 1, 1917 LEAV. KOLATHE RE.— 6s. J&J, \$50,000.....Agr. 1, 1917 Derived Struck Stru

OPTIONAL .- All bonds issued by the city are subject to call. INTEREST on the 30-year funding bonds, due in 1909; on the bonds of series J and O, and on the Board of Education bonds, is pay-able in Leavenworth; on all other bonds at the Kansas Fiscal Agency, New York City.

TOTAL DEBT SINKING FUNDS shows Leavenworth s total municipal of the last four years.	S, ETCThe debt on the	e subjoined first of Ap	statement ril of each
General bonded debt \$546,704	1896. \$546,600	1895. \$569,204	1894. \$578,204
Total site dabt April 1 \$6,370	83,470	104,750	128,580

al city debt April 1...\$603,074 \$630,070 \$673,954 \$706,78 ASSESSED VALUATION.-The city's assessed valuation (about one-third cash value) and tax rate have been as follows:

-	A	ssessed Valuatio	n	Tax Rate
	Real	*Personal	Total	per \$1,000.
1896	4.719.510	\$1,019,894	\$5,739,404	\$43.30
1895	4,713,060	1.027.220	5,740,280	43.30
1894	4,704,580	991,620	5,696,200	45.50
	4.629.740	960,100	5,589,840	45.55
	4,591,110	879,600	5,470,710	46.35

The tax rate for 1896 as above includes State tax \$4.10; county tax, \$15.00; city tax \$14.70; school tax \$9.50; total \$43.30. POPULATION, --In 1890 population was 19,768; in 1880 it was 16,546; in 1870 it was 17,873; in 1895 it was 20,822. EAVENWORTHCO.-J.W. NIEHAUS, Cl'k.
 MIAIVII
 OCOUNTII.
 I.—G.
 W. SEAVER, ITEASUTEL.

 County seat is Paola.
 LOANS—
 When Due.
 Assessment is ¹/₃ actual value.

 M. K. & T. RR.—
 St. & co. tax (per \$1,000)'97.\$20:00
 St. & co. tax (per \$1,000)'97.\$20:00

 Population in 1890 was...
 19,614

 Bonded debt Aug. 10,'97
 \$75,000
 Population in 1895 was...
 19,739

 Tax valuation 1897.....
 4,648,968
 Population in 1897 (est.)...21,271
 County seat is Leavenworth. INTEREST is payable at the Fiscal Agency, New York. IMON I GOIMER YCO.—J. R. DLAIR, Ireas.County seat is Independence.Tax valuation, real....\$2,482,694L. L. & G. RR.—When Due.Tax valu?t'n, per. & RR. I.370,718Total valuation 1896...\$3,553,666(Part due yearly) to July 2, 1996Bonded debt July, 1896...\$107,367Total valuation 1896...\$2,55.000Floating debt..................42,280Population in 1895 was................23,104Total value for the back of the tax of the formation of the back of the ba LINCOLN CO.-J. W. McReynolds, Treas. County seat is Lincoln. LOANS- When due. REFUNDING BONDS-6s,, \$10,500...Mar. 1, 1904 6s,, 11,000...July 1, 1904 S. L. & W. RALROAD-6s,, \$50,000...Oct. 1, 1916 6s,, 70,000...Oct. 18, 1917 INTERES I is payable at the State Fiscal Agency, New York. MORRIS COUNTY.-R. S. DAVIDSON, Treas. County seat is Council Grove. LINCOLN TOWNSHIP .- The township is in Cloud
 County.
 RAILWAY BONDS- (Cont.)

 BRIDGE BONDS 8s, ..., \$24,000.....Nov. 1, 1909

 6s, ..., \$10,000....July 1, 1907
 Total debt July 1, 1896\$490,000

 RAILWAY BONDS Population in 1890 was....460

 6s, ..., \$15,000....Jan. 1, 1908
 Population in 1895 was.....376
 County seat is Richfield. LOUISBURG.—This township is in Miami County. LOANS— When Due. RAILROAD BONDS— When Due. 78,, \$16,000....Aug. 1, 1909 Assessment about ¹/₄ actual palue. 78,, 30,000....July 1, 1916 Total tax (per \$1,000).....\$3570 Bonded debt July 1, 1896..\$46,000 Population in 1890 was.....2,206 Tax valuation, real.....195,455 Population in 1895 was.....1,867 Tax valuation, personal... 14,012 Population in 1895 was.....1,257 INTEREST is payable at the Kansas Fiscal Agency, New York. LYON COUNTY .- M. Q. STARR, Clerk. County seat is Emporia. LOANS- When Due. REFUNDING BONDS-55, J&J, \$227,000....July 1, 1913 Subject to call at any time. Total debt Feb. 8, 1897...\$227,000 Net debt Feb. 8, 1897...\$225,000 Net debt Feb. 8, 1897...\$20,000 Net debt Feb. 8, 1897...250,000 Net debt Feb. 8, 1897...250,000 TAX FREE.-All bonds of this county are held by State school fund and are exempt from taxation.

YONS.-T

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This city is in Rice County. Formerly included in Atlanta Township; the city is responsible for part of township debt.

LOANS— When L	Due. Bonded debt Jan., 1897\$81,00	00
FUNDING BONDS-	School Dist. debt (addit'n'l) 18.25	50
78,	902 Atlanta Tp. bonds (add) 11.00	00
MIDLAND RR, BONDS-		50
78,	907 Tax valuation 1896210.00)5
BEFUNDING BONDS-	Tax rate (per \$1,000) 80.7 909 Tax valuation 1895266,09	70
6s,	909 Tax valuation 1895	99
WATER WORKS BONDS-		00
7s,\$35,0001900 to 1		51
(Part payable yearly.)	Population in 1896 was1,58	35

MANHATTAN.-{JOHN Q. HARDY, Trustee, S. F. GOHEEN, Treasurer.

This township is in Riley County.	
LOANS- When Due.	Bonded debt Feb. 15, '97 \$76,500
REFUNDING BONDS-	Township has no floating debt.
6s, F&A, \$76,500Feb. 1, 1910	Tax valuation 1897 \$877.916
SCHOOL BONDS-	Assessment is 13 actual value.
5s,, \$5,000July 1, 1902	Population in 1890 was
\$1,000 yearly to 1906.	Population in 1895 was913
	ole in Kansas and in New York City

MARION CO .- County seat is Marion.

WIARION COCounty	seat is Marion.
_LOANS— When Due.	Tax valuation, real\$2,725,681
FUNDING BONDS-	Tax valuation, personal 1,307,388
512s, Jan., \$185,000July 1, 1922	Total valuation 1896 4,033,069
Subject to call after 1912.	Assessment about 15 actual value.
KANSAS & NEBRASKA RR	Total tax (per \$1,000) \$41.25
7s, \$6,000 May 1, 1907	Population in 1890 was20,539
REFUNDING BONDS-	Population in 1895 was17,771
5128, J&J, \$125,000May 1, 1920	Population in 189620,451
Subject to call at any time.	Debt per capita 1890\$15.48
Total debt Feb., 1897 \$316,000	······································

 REFUNDING BONDS—

 5¹28, J&J, \$125,000 ... May 1, 1920

 Subject to call at any time.

 Total debt Feb., 1897... \$316,000

MEADE COUNTY .- E. F. RIEMAN, Clerk. County seat is Meade Centre.

LOANS- When Due.	Total
RAILROAD BONDS-	Tax
6s, M&S, \$115,000Mar. 15, 1908	Asse
_ Subject to call.	Total
REFUNDING-	Popu
6s, J&J, \$30,000Jan: 1, 1917	Popu
6s. J&J. 23.000 July 1, 1919	Popu

l debt Jan. 1, 1897... \$168,699 valuation 1896..... 765,010 ssment about ¹3 actual value. d tax (per *1,000).... \$35*90 ulation in 1890 was... 2,542 ulation in 1890 was... 296 ulation in 1896 was... 1,651 MEDICINE LODGE .- AUGUST SCHMIDT, Mayor.

MatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatterMatte

Total tax (per \$1,000)......\$99:50 | Population in 1895 was...... 659 Population in 1890 was.....1,095 | 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.

MONTGOMERY CO.-J. R. BLAIR, Treas.

MORTON COUNTY .- ED. M. DEAN, Treas.

NESS COUNTY .-- J. S. WAGNER, Clerk.

NEWTON.-S. M. SPANGLER, County Clerk. This city is in Harvey County.

nd'g. Floating debt \$24,500
,000 Total debt Aug. 12, '97. 280,000
.000 Tax valuation 1897 941.489
0.000 Real valuation 5.000.000
500 Population in 1890 was5.605
,000 Population in 1895 was5,148
,500 Population in 1897 (est.)5,273

OSAGE COUNTY.-{E. C. MURPHY, Clerk. F. M. NELSON, Treasurer. County seat is Lyndon.

 LOANS
 When Due.

 AT. TOP. & S. FE RR
 Tax valuation, person'1 \$444,377

 7s. J&J. \$150,000...\$ept.1, 1899
 Tax valuation, railr'ds. 1,013,548

 7s. J&J. \$150,000...July 1, 1902
 Total valuation 1896... 3,903,696

 Total debt Jan. 1, 1897...\$200,000
 State tax (per \$1,000)....\$560

 Sinking fund.
 40,000

 Population in 1890 was....25,062

 Net debt Jan. 1, 1897...... 40,000

 Population in 1890 was.....24,654

 INTEREST
 INTEREST is payable at Fiscal Agency in New York.

OSBORNE CO .- County seat is Osborne.

 LOANS
 When Due.
 Tax valuation, 1896....\$2,207,129

 COUNTY BONDS
 Assessm't about 2-5 actual value.

 6s, J&J, \$50,000.....July 1, 1915
 Total tax (per \$1,000) '96...\$37:10

 Os, J&J, 3,500....Apr. 1, 1905
 School tax (per \$1,000) '96...\$37:10

 Interest payable at Inter-State
 Population in 1880 was....12,517

 National Bank, N. Y.
 Total debt July 1, 1896...\$53,500

OSWEGO.—{J. B. MONTGOMERY, Mayor. J. W. MINTURN, City Clerk. This city and township are in Labette County. The city is liable for 66²3 per cent of the amount of the township funding bonds de-seribed below. Township refunding bonds to the amount of \$78,000 were pronounced null and void by the United States District Court in 1893.

KANSAS-CITIES AND TOWNS.

OTTAWA CO .- W. M. TRUILL, Clerk. County seat is Minneapolis.

 LOANS When Due.
 Total debt Feb. 1, 1897.. \$190,000

 CHIC. KAN, & WEST. RR. Total debt Feb. 1, 1897.. \$190,000
 Tax valuation 1896

 6s,, \$90,000...Jan. 1, 1918
 Population in 1896 was... 10,342
 No.10,342

 Solomov RR. \$50,000...July 1, 1908
 Population in 1880 was... 12,581

 Ss....., \$50,000...Oct. 1, 1909
 Debt per capita 1890....
 \$15'10

PARKER TOWNSHIP AND COF-

FEYVILLE CITY .- This township and city are in Montgomery County.

Montgomery County. LOANS— When Due. RAILROAD BONDS— 6s.\$26,000....Oct. 1, 1916 Assessment about ¼ actual value. 6s.\$26,000....Peb. 1, 1917 Bonded debt July 1, 1896. \$51,000 Tax valuation, real.....\$270,620 Population in 1890 was....\$280 Tax valuation, personal....?7,426 Population in 1895 was.....4,160

PARSONS.- {E. B. STEVENS, Mayor. G. W. HAWKS, Treasurer.

This city is in Labette County.

 LOANS When Due.
 Tax valuation, real.....
 \$900,000

 RAILBOAD BONDS Tax valuation, personal.
 150,000

 68, F&A, \$38,000....Aug. 1, 1916
 Total valuation, personal.
 150,000

 68, June, 20,000...June 1, 1917
 Assessment is ½ actual value.
 Solution

 Bonded debt Feb. 1, 1897.\$58,000
 Total tax (per \$1,000)....\$54:00
 Fotal (per \$1,000)....\$54:00

 Total debt Feb. 1, 1897...
 37,000
 Population in 1896 (est.)....\$500

 Total debt Feb. 1, 1897...
 95,000
 Population in 1890 was.....6,736
 INTEREST is payable by the Kansas Fiscal Agency.

PAWNEE CO.-J. B. BROWN, Treasurer. County seat is Larned.

 County seat is Larned.
 Total debt Feb. 1, 1897...
 \$60,000

 BRIDGE BONDS Tax valuation 1896....2,052,162

 7s, J&J, \$7,000...July,'97 to 1903
 Tax valuation 1896....2,052,162

 COURT HOUSE Total tax (per \$1,000) '96...\$28.89

 6s, J&J, \$7,000...July,'97 to 1903
 Population in 1890 was.......5,204

 BAILROAD BONDS Population 1895 was.......4,797

 6s, J&J, \$46,000.......Aug., 1917
 Population in 1897 (about)...4,500

PITTSBURG.-{C. A. FISCHER, Mayor. EUGENE MERITHEW, City Clerk.

The private improvement bonds mentioned below are not strictly a city debt, certain districts only being liable for the payment of the yearly instalment.

This city is in Crawford County.

INTEREST on all bonds is payable at the Kansas Fiscal Agency, New York City.

PRATT COUNTY .--

County seat is Inka.

LOANS- Wh	en Duc.	6s, \$12,000July 1, 1918
KING, PRATT. & W. RR-		6s, A&O, 5,000Oct. 1, 1918
		6s,, 46,500Jan. 1, 1920
68, 24,000June		
COUNTY BONDS-		68, 25,000 May 1, 1920
		Total debt July 1, 1896\$322,300 Tax valuation 18962,221.043
68, 8,800 Apr. 2		Total tax (per \$1,000) '96\$45'00
6s, 4.500Apr.		Population 1895 was
6s, 23,500Jan.		Population 1890 was
	1, 1917	Population 1880 was1,890

RENO COUNTY .- W. E. BURNS, Treasurer.

County seat is Hutchinson.

 When due.
 Net debt Mar. 11, 1897
 \$356,000

 IR Tax valuat n, real & per. 4,754,142

 Tax valuation, railroads.1,198,441
 Total valuation 1896... 5,952,583

 Total valuation 1896...5,052,583

 Assessment about 44 actual value.

 State tax (per \$1,000)....\$4*80

 County tax (per \$1,000)....\$4*80

 Population in 1895 was...26,492

 Population 1890 was...27,079

 Population 1890 was...22,558

 Population 1896 was....25,598

RICE COUNTY .-- R. B. SHUMWAY, Treasurer.

 County seat is Lyons.
 LOANS When Due.
 Tax valuation, real\$1,846,446

 Court House & Poor FARM Tax valuation, personal.
 280,286

 6s. Apr. \$2,000.....Apr. 16, 1911
 Tax valuation, personal.
 280,286

 7. K. B. SHUMWAY
 Tax valuation, personal.
 280,286

 6s. Apr. \$2,000.....Mar. 1, 1917
 Total valuation 1896.....3047,111

 6s. Mar. \$12,000.....Mar. 1, 1917
 Assessm't is 15 to 20% act'l value.

 6s. Jan. \$38,000.....Jan. 1, 1920
 Population 1890 was....
 14,451

 Total debt Mar., 1897.... \$102,000
 Population 1896 was....
 13,650

RILEY COUNTY .- County seat is Manhattan.

LOANS-When Due.CH. KAN. & W. RR.-Sassesment is 1-5 actual value.6s. J&J, \$3100,000....Jan. 2, 1908Subject to call at any time.BEFUNDING BONDS-State tax (per \$1,000) '97....\$39.00Subject to call at any time.Total tax (per \$1,000)....\$39.00Subject to call at any time.Population 1890 was....12,394Bonded debt Jaly 1, '97. \$220,000Population in 1897......12,727

ROOKS CO .- W. E. VAN DYKE, County Clerk.

County seat is Stockton. LOANS- When Due. RATLROAD BONDS-6s, J&J, \$60,000....July 1, 1907 REFUNDING BONDS-Tax valuation 1897.....1,953,119 Assessment is ½ actual value. Total tax (per \$1,000).....\$38:70 Population in 1895 was.....7,440 6s, J&J, \$16,000....July 1, 1906 6s,5,000....Jan. 1, 1916 INTEREST is payable in New York at the Inter-State National Bank (except on 6s due October, 1903).

RUSH COUNTY .- W. J. HAYES, County Clerk. County seat is La Crosse.

County seat is La Crosse. LOANS— When Due. Court Horse Bonds— 6s, J&J, \$20,000,....,July 1, 1908 FUNDING BONDS— 6s, J&J, \$30,200,....,1897-1911 (Part due yearly.) KANS, & COL, RR,— 6s, J&J, \$132,000,...,May 1, 1918 Bonded debt Jan. 1, '97..\$182,200 County has no floating debt. County has no floating debt. Tax valuation, real.....\$1,045,043 Total tax (per \$1,000) Population in 1890 was.....\$2,04 Population in 1896 was.....5,067

CITY OF COLUMBUS.—H. B. Boggs, Township Trustee. SALAMANCA

Salamanca Township and the city of Columbus are in Cherokee County.

 SALINA.—JAMES T. HAYWARD, Mayor.

 This city is the county seat of Saline County.

 LOANS
 When Due.

 GENERAL IMPROVEMENT—

 6s, J&J, \$16,000....Jan. 1, 1905

 FUNDING BONDS—

 6s, J&J, \$44,000...Jan. 1, 1905

 6s, J&J, \$16,000...Jang 1, 1905

 6s, J&J, \$16,000...Jang 1, 1905

 6s, J&J, \$20,000...Mar. 1, 1905

 6s, J&S, \$10,000...Jang 1, 1905

 6s, J&S, \$10,000...Jang 1, 1905

 76s, J&J, \$10,000...Jang 1, 1805

 70tal tax (per \$1,000, ...,\$52900

Continued for the present.

SALINE COUNTY .- A. L. BROWN, Co. Clerk.

LOANS-OR, K. & N. RR.-OB, J&D, \$56,000 Dec. 28, 1917 CH, K. & W. RR.-68, Nov. \$58,000 Nov. 1, 1917 K. & C. RR.-68, J&S, \$55,000 Sept. 1, 1916 CH, K. & W. RR.-100 January 1 - A. L. BROWN, Co. Clerk. Mo. PACIFIC R'Y-Total debt Aug. 1, 1897.... 3, 895,915 Total tax (per \$1,000), '94...\$355,915 Total tax (per \$1,000), '94...\$355 Population 1895 was......15,853 INTEREST is payable in Novel

INTEREST is payable in New York at the Inter-State Nat. Bank.

 established in the order of the base of the

SEDGWICK CO .- M. J. LOYD, Treasurer.

 County seat is Wichita.
 Form due.

 LOANS
 When due.

 COURT HOUSE, ETC. BONDS
 Form and the state of the state

INTEREST is payable in New York at the National Bank of the

SEWARD COUNTY .- County seat is Liberal.

INTEREST is payable in New York at the Bank of the Republic

SHAWNEE CO.-CHARLES T. MCCABE, County Clerk.

County seat is Topeka.

LOANS When Due. ATCH. TOP. & SANTA FE RR.— 78, May, \$\$1,000.....May 1, 1899 78, June, 68,000.....June 1, 1902 55, Jan., \$150,000....Jan. 1, 1916

135

INTEREST is payable at the Fiscal Agency, New York.

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STATE AND CITY SUPPLEMENT.

LOANS— When Due. K. N. & D. RR.— 6s, July, \$75,000....July 1, 1906 REFUNDING RR. BONDS— 51es, June, \$125,000..June 1, 1907 Total debt Jan, 1897....\$679,000 Tax valuation, real....14,158,076 Real state & co. tax (per \$1,000,\$12:00 Population in 1890 was....49,172 Population in 1890 was....49,172 Population in 1890 was....49,172 Population in 1890 was....49,172

Real estate is assessed at one-third of its actual value; personal property one-half.

INTEREST on the 7 per cent railroad bonds is payable at the County Treasurer's offloe; on all other bonds at the Kansas Fiscal Agency, New York City.

STAFFORD CO.- {FRANK MAXON, Treasurer. GEO. R. SHAFFER, County Clerk. County seat is Saint John.

LOANS— When Due. FUNDING BONDS— 6s, A&O, \$7,000...Oct. 15, 1901 6s, F&A, 5,000...Aug. 1, 1902 6s, J&D, 2,500...Dec. 1, 1903 6s,, 20,000...Apr. 1, 1908 RAILBOAD AID BONDS— 6s, July, \$128,000..July 1, 1916 Bond. debt Aug. 1, 1897..\$162,500 INTEREST is parable at the Kas

INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.

STANTON CO.—S. C. CHAPMAN, Treasurer. County seat is Johnson.

INTEREST is payable by the Kansas Fiscal Agency.

STEVENS CO.-HERMAN CANN, Clerk.

County seat is Hugoton.

SUMNER COUNTY.-W. H. MADDY, Treas.

 LOANS
 When Due.
 Total debt Mar., 1897... \$297,600

 C.S. & Ft. S. RR. Total debt Mar., 1897... \$297,600

 6s, J&J, \$76,000....Sept. 30,1909
 Assessment is '3 actual value.

 6s, A&O, 76,600....Aug. 3,1910
 State & Co. tax (per \$1,000).\$16:00

 REFUNDING RR, BONDS Population 1890 was.....30,271

 5¹28, J&J, \$145,000...Jan. 1, 1920
 Population 1896 was.....22,476

THOMAS COUNTY.-IKE W. CRUMLY, Clerk. County seat is Colby.

 When Due.
 Tax valuation, real.....\$1,285,231

 When Due.
 Tax valuation, person'1 481,978

 ov. 10, 1918
 Total valuation, 1896. 1,767,209

 '8 Assessment is 2 actual value.

 ug. 15, 1908
 State & co. tax (per \$1,000),\$12:00

 Population in 1890 was.....5,538
 Jan. 1, 1909

 Population in 1890 was......161
 Population in 1895 was......3,512

TOPEKA.--{CHARLES A. FELLOWS, Mayor. S. S. McFADDEN, City Clerk. This city is in Shawnee County.

This city is in Shawnee County. CITY LOANS- When Due. COAL PROSPECTING-68, J&J, \$12,000....Apr. 20,1906 REFUNDING BONDS-68, J&J, \$14,000....July 20,1905 58, J&J, 79,000....July 2, 1906 58, J&J, 79,000....July 2, 1906 58, J&J, 79,000....July 2, 1906 58, J&J, 3,500....Sept 1, 1913 INTEREST is payable in New York at the fiscal agency of the State of Kansas, at present the National Bank of the Republic. TOTAL DEBT, ETC.-The total general city debt September 1, 1897, was \$336,500; Internal Improvement Bonds, \$280,000; Board of Education Bonds, \$317,100. ASSESSED VALUATION of real estate in 1896 was \$7,\$19,955

ASSESSED VALUATION of real estate in 1896 was \$7,319,955 personal property, \$1,401,295; railroad property, \$393,953; total \$9,615,203. Total tax for 1895 (per \$1,000) was \$45. Real estate is assessed at "about 30 per cent of its actual value." The total tax rate (per \$1,000) in 1897 is \$42.00, including State tax \$3.70; county tax \$9.30; city tax \$19.00, and school tax \$10.00.

POPULATION.—In 1890 was 31,007; in 1880 was 15,452; in 1870 was 5,790; in 1895 it was 30,151; in 1897 (estimated), 33,000.

WABAUNSEE CO .- J. R. HENDERSON, Clerk.

WABAUNSEE CO.—J. K. HENDERSON, OIER. County seat is Alma. LOANS— When Due. RAILROAD AID BONDS— 7s, July 1, \$138,700. July 1, 1910 Total debt May, 1, 1897. \$138,700 Tax valuation, real.....1,775,529 Population 1896 was.....11,893 Tax valuation, personal. 525,322 ASSESSMENT.—Real estate is assessed on a basis of 15 actual value and personal property on 13.

WASHINGTON CO .- AUGUST SOLLER Co. Clk. County seat is Washington.

County seat is Washington. LOANS— When Due. Tax valuation, personal. \$365,975 REFUNDING BONDS— Tax valuation, railroads. 642,080 5¹28, J&J, \$13,000...July 1, 1903 55, J&J, 35,000...July 1, 1903 Assessment about 1-5 actual value. Total debt July 1, 1897...\$48,000 Population in 1890 was...22,894 Tax valuation, real....2,870,915 INTEREST on the county's bonds is payable at the Kansas Fiscal Agency, New York.

WELLINGTON.-{S. W. BROWN, Mayor. A. B. CHEEVER, Clerk. This city is the county seat of Sumner County.

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 in-debtedness, and has \$16,380 coming due that will be paid, which will make a total of \$49,941 62 paid this year in addition to \$25,000 re-funded. The State Permanent School Fund recently purchased \$14,000 of Wichita bonds. LOANS- When Due. SPECIAL ASSESSMENT BONDS-6s, Var, \$525,000...1895 to 1901 (Part due each year) BOARD OF EDUCATION BONDS. 6s, J&J, \$1,000...July 1, 1898 6s, J&J, \$19,000...July 1, 1902 Subject to call. 5s, J&J, \$25,000...July 1, 1905 Subject to call. 5s, J&J, \$10,000...July 1, 1906 5s, J&J, 50,000...July 1, 1906 5s, J&A, \$50,000...Feb.15, 1910

 Indical. The State Permanent School Fund Fechny purchased

 \$14,000 of Wichita bonds.

 CITY LOANS— When Due.

 CITY HALL SITE BONDS—

 State Permanent School Fund Fecency purchased

 CITY LOANS— When Due.

 CITY HALL SITE BONDS—

 State Bonds—

 CHTC KAN, & NEB, RE.—

 6s, F&A, \$10,000 ..., Aug. 1, 1909

 KANSAN MIDLAND RR.—

 6s, J&J, \$40,000 ..., June 1, 1913

 ST, LOUIS FT, S. & WICH, RR.—

 6s, J&J, \$40,000 ..., Feb. 1, 1906

 Stubject to call.

 <t

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, \$6,990,852; actual value about \$21,000,000.

POPULATION.—The population in 1890 was 23,853; in 1880 was 4,911; population in 1895 was 20,841.

WILSON COUNTY .- County seat is Fredonia.

WINFIELD.- E. S. BEDILION, City Clerk. County seat of Cowley County.

County seat of Cowley County. LOANS- When Due. BRIDGE BONDS-6s, F&A, \$13,000....Mar. 8, 1916 BULDING BONDS-6s, M&S, \$10,000...Mar. 15, 1906 COLLEGE FUNDING BONDS-6s, J&J, \$6,500....Jan. 1, 1918 PARK BONDS-6s, M&N, \$11,000...Sept. 15, 1911 RAILROAD BONDS-6s, M&S, \$20,000....Sept. 1, 1915 Real estate is assessed at 1-5 its ac ey County. When Due. RAILROAD BONDS-(COn.) 6s, Nov., 17,000...Nov. 8, 1916-6s, J&D, \$20,000 ...May 19, 1917 Interest payable in New York. far. 15, 1906 Bonded debt July 1, '97...\$97,500 City has no floating debt. an. 1, 1918 Total valuation 1897.....732.873 Total tax (per \$1,000) '95. 56:50 Population in 1890 was.....5,184 Population in 1895 was.....5,031 Sept. 1, 1915

Real estate is assessed at 1-5 its actual value and personal property t_{23} its actual value. at

WYANDOTTE CO — BENJ. SCHNIERLE, Treasurer.

County seat is Kansas City.

LOANS	-	When	due.	1
BRIDGE-			Sec. 1	
68, \$	313,000.	Sept.1,	1903	1
68	35,000	Aug. 1,	1905	1
5128,	75.000.	July 1.	1907	
58				1
FUNDING]	BONDS-			
5128,, \$	50,000	July 1,	1903	
5128,	44,000	July 1.	1918	L
5128				

JAIL BONDS-5s,, \$40,000...July 1, 1919 Total debt Sept 1, 1897. \$392,000 Tax valuation 1896...11,088,518 Assessment about ¹4 actual value, Total tax (per \$1,000) '96..\$48.80 Population 1890 was......54,407 Population 1895 was......57,352

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divi-sions in the State of Kansas which have an indebtedness of over \$25,000 and which are not represented among the foregoing detailed reports. For places having less than \$25,000 debt see CHRONICLE of October 31, 1896, pages 808, 809, 810 and 811.

000000, 0-,, 1-0,,				
	Bonded	Rate of	Date of	Popu-
	Debt.	Interest		lation.
Location.	\$	%		(1895.)
Agency Township, Osage Co	.26.000	6	1916	1,277
Alma Township, Wabaunsee Co		6	1907	1,533
Anthony Township, Harper Co		6.7	1905, 08, 20	575
Barton Co		6	1918	12,888
Baxter Springs City, Cherokee Co.		6	1915, 16, 19	1,566
Belle Plaine T'p, Sumner Co		6	1916	1,280
Belleville Township, Republic Co	.30,000	6,7	1904,07	669
Beloit, Mitchell Co		6	1906, 16	2,039
Blue Mound Township, Linn Co.		6,7	1912, 16	1,161
Burrton Township, Harvey Co	26,000	6	1916	407
Burrton City, Harvey Co	166,000	5,6	'02, 5, 8, 15, 1	17 681
Caldwell Township, Sumner Co	.29,000	6	1916	540
Caldwell, Sumner Co		6,8	1897,07	1,448
Centre Township, Jewell Co		6,8	1907, 10	1,240
Center Township, Ness Co	.30,000	6	1917, 19	91
Center Township, Norton Co		6	1906, 08	1,383
Center Township, Pratt Co	.28,000	6	1907	1,620

 LOANS
 When Due.
 Tax valuation 1896....\$2,636,200

 ST. L. & W. RB.
 Assessment is 4 actual value.

 7s, \$100,000..Nov. 26, 1909
 Total tax (per \$1,000) '96...\$40.90

 COURT HOUSE BONDS
 Population 1890 was......15,286

 6s, \$30,000....
 Population 1895 was.....14,393

October, 1897.

MONTANA-DEBT OF STATE.

Rate of Dale of Popu-Interest. Maturity. lation. 1895.

Bonded Debt.

1	0.0	3	1	1

State of	Montar	na.
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ITS

DEBT, RESOURCES, 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 Mon-

day 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 bonds 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 CHRONICLE August 21, 1897, page 339.

LOANS-	-Int	erest.	Princ	ipal.
NAME AND PURPOSE. Agricultural College		Payable.	When Due. 1910	Outstand'g. \$100.000
Agricultural Conego		Optional	after 1905	<i>φ</i> 200,000
Normal School			1910	50,000
University	6	Optional	1927 after 1917	100,000

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 \$1,000) was \$2.50. Property is supposed to be assessed at full cash value.

DEBT LIMITATION.—The Constitution of Montana was adopted by popular vote October 1, 1889. Article XIII. contains the Sections which regulate the debt-making powers of State, county and city, and we gave those sections in full on page 135 of the STATE AND CITY SUPPLEMENT of April, 1895. It may be mentioned that the restric-tions and limitations are distinctly and fully stated.

POPULATION OF STATE,-The population of Montana has been as follows in the year named :

1890.. 93,000, or 237.49 per cent.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF MONTANA.

BEAVER HEAD CO .- County seat is Dillon. Total debt (last returns). \$76,303 | Population in 1890 was.....4,655 Tax valuation 1892.....3,280,559 | Population in 1880 was.....2,712

BOZEMAN.-Bozeman is in Gallatin County.

BUTTE CITY.--{WM. THOMPSON, Mayor. Butte is in Silver Bow County.

Butte is in Silver Bow County. LOANS— When Due. BUILDING BONDS— 6s, J&J, \$20,000....Oct. 1, 1910 Subject to call Oct. 1, 1900 For LIBERART BONDS— 6s, J&J, \$50,000....Oct. 1, 1912 Subject to call Oct. 1, 1900 SEWER— 6s, J&J, \$40,000....Oct. 1, 1912 Subject to call Oct. 1, 1900 SEWER— 6s, J&J, \$40,000....Oct. 1, 1912 Subject to call Oct. 1, 1900 Total tax (per \$1,000).....\$30,000 SEWER— 6s, J&J, \$40,000....Oct. 1, 1910 Subject to call Oct. 1, 1900 Total tax (per \$1,000).....\$30,000 Subject to call Oct. 1, 1900 TAX FREE—All bonds of this city are exempt from taxation. THE SINKING FUND receives yearly a sum amounting to 5 per cent of the total bonded debt. DEBT LIMITED by law to 5 per cent of assessed valuation.

DEBT LIMITED by law to 5 per cent of assessed valuation.

Essertion	Debt.	Interest	. Maturity.	lation. 1895.
Location. Center Township, Wilson Co Center Township, Woodson Co	.58,500	5, 6, 7	1910, 16	2,384
		6	1897 1922	1,916 7,227
Chetopa, Laborto Co	91 000	57	1917 1909	2,640
Clyde, Cloud Co	42,000	6	1906, 07	1,129
Courty Township, Addingomery Co Clyde, Cloud Co Council Grove, Morris Co. (Town ship and City). Coldwater T'p, Comanche Co Columbus, Cherokee Co. Conway Township, Sunner Co Coolidge, Hamilton Co Crawford Township, Crawford Co Decatur Co.	.80,500	6	Various.	2,577
Coldwater T'p, Comanche Co	25,000	6 6	1917 Jan. 1, 1916	*904 2,204
Conway Township, Sumner Co	31,000	6,7	1905, 16	1,085
Crawford Township, Crawford Co	.25,000	6,	1906,07	$198 \\ 1,546$
Decatur Co.	43,000	5,6	1905, 7, 8	6,953 2,817 1,857
Dodge City, Ford Co	53,750	6, 7	1899, 05, 07	1,857
Decature Co. Delaware Tp, Jefferson Co Dodge City, Ford Co El Dorado Township, Butler Co El Dorado, Butler Co	99,500	5,677 6,77 6,77	1906, 07 1912 1905, 7, 8 1902, 16 1899, 05, 07 1897, 13, 15 1901, 3, 5, 7 1897 to 1905 1900, 7, 8	561 3,518
Elk Co Elk Township, Cloud Co Ellsworth Co	25,000	6, 8, 10	1897 to 1905 1900, 7, 8	$10,820 \\ 1,693$
		6	1902	8,873
Empire Township, Elisworth Co. Erie Township, Neosho Co	.25,000	6 6	1917 1917	$748 \\ 2,274$
Eureka Township, Greenwood Co	,32,500	6,7 5,7 6	1902,06 1902,18 1917,1919 1916	640 2,188
Finney Co	.40,000	6	1917, 1919	13.553
Freeport, Harper Co	.28,000	6 6,7	1916 1906, 08 1910	754 54
Garnet, Anderson Co	.30,000	6	1910 1898, 09, 13	$2,145 \\ 2,703$
Grant Township, Reno Co	.34,000	6	1917	2.136
Great Bend City, Barton Co Great Bend Township, Barton Co	41,463	6 6	1907, 17, 18 1904, 16, 17	2,113 427
Greeley Co.	.62,500	67	1904, 16, 17 1919, 21 1907, 8, 11 1907	1,035
Greenleaf, Washington Co	.25,000	6, 7 6	1907	827
Guilford Township, Wilson Co Haven Township, Reno Co	.32,000 .25,000	777	1916	$605 \\ 1,345$
Humboldt, Allen Co	.30,000	67	May 30, '26 1901	$1,474 \\ 1,565$
Iola Township, Allen Co	63,250	7.6	1901, 09 1902	2,477
Jefferson T'p, Jefferson Co	.25,000	76	1902 1911, 25	$1,910 \\ 1,159$
Kinsley, Edwards Co	54,500	6	$1911, 25 \\1907, 9, 18 \\1898, 07$	703
Leoti, Wichita Co	.39,500	7,6	1909, 10, 19	$521 \\ 314$
Le Roy Township, Coffey Co	50,100 25,000	6, 7 6	1909, 10, 19 1907, 10, 16 1919	$1,233 \\ 1,460$
Lindsborg, McPherson Co	.27,000	6.	******	1,305
Longton Township, Elk Co	30,000	5, 6 6, 7	1904, 21 1909, 1917	$2,071 \\ 526$
McPherson Co	.50,000	5.6.7	1898, 9 1907 to 16	20,317 2,666
McPherson T'p, McPherson Co	.37,000	5, 6, 7 6, 7 6, 7	1907, 10, 16	610
Empire Township, Elisworth Co. Erie Township, Neosho Co. Eureka Township, Greenwood Co. Franey Co. Frankin Tp, Jackson Co. Freeport, Harper Co. Garnet, Anderson Co. Grant Township, Reno Co Grant Township, Reno Co Great Bend City, Barton Co. Great Bend Township, Barton Co. Greensburg 'Klowa Co. Greensburg' Klowa Co. Hawen Township, Reno Co Hawen Township, Reno Co. Hawen Township, Reno Co. Hawen Township, Allen Co. Jola City, Allen Co. Jola City, Allen Co. Lola City, Allen Co. Lost Township, Barber Co. Leoti, Wichita Co. Leoti, Wichita Co. Longton Ty, Jefferson Co. Longton Township, Coffey Co. Liberty Township, Linn Co. Longton Township, Elk Co. MaPherson, McPherson Co. Mapherson Tp, Weberson Co. Marion, Marion Co. Marino, Marion Co. Minsion Township, Nien Co. Mission Township, Nien Co. Mission Township, Neosho Co. Mission Township, Neosho Co. Mound City Township, Malerson Co. Mound City Township, Malerson Co. Mound Yalley Tp, Labette Co.	.27,000	6	1898, 9 1907 to 16 1907, 10, 16 1907, 11, 19 1907	2,980 931
Marion, Marion Co	.34,646 40.000	$\frac{519}{7.6}$	899 to 01, 09 1901, 17 1903, 08 1915, 16	2,077 1,457
Meade, Meade Co	.26,000	6,7	1903,08	266
Mission Township, Neosho Co	.80,000	0, 1,	*****	$1,195 \\ 1,982$
Mitchell Co. Monroe Township, Anderson Co.	.50,000	86	1908 1916	13,327 775
Mound City Township, Linn Co	.43,000	.7	1907, 12 1909, 16 1916	$1,689 \\ 1,610$
Mound Valley T'p, Labette Co Neodesha Township, Wilson Co Neosho Falls, Woodson Co	.35,000	6 7 6,7 7	1916	2,640
Neosho Falls, Woodson Co Ness City, Ness Co	.30,000 .27,500	6 6	1911	952
Ness City, Ness Co. Newbury Tp, Wabaunsee Co Norton Co. Olathe, Johnson Co	.27,000	6 7	1917, 19 1907	$1,381 \\ 8,671$
Norton, Norton Co	.47,000	6	1908, 09, 11 1906, 08	914
Osawatomie City & T [*] p, Miami Co	37,000	419, 6 6	1913 Jan. 1, 1910	$3,456 \\ 3,614$
Osawatomie City & T.p., Miami Co Osage, Osage Co. Osakaloosa T.p., Jefferson Co Ozark Township, Anderson Co. Paola City, Miami Co. Phillips Co. Pietras Township, Reno Co. Pratt, Pratt Co. Quincy Township, Greenwood Cc Quincy Township, Greenwood Cc Quincy Township, Greenwood Cc Aswlins Co.	.37,500	6 6	1905, 17	$4,273 \\ 2,136$
Ozark Township, Anderson Co	.26,000	7,6	$\frac{1911, 17}{1916, 22}$	985
Paola City, Miami Co Phillipsburg, Phillips Co	.65,200 .40,700	7, 6 6, 7'(6 6	1916, 22)1, 4, 9, 17, 19 '07, 10, 18 1897, 15	3,009 916
Phillips Co.	.36,000	6 6	1897, 15 1916	11,712 322
Pratt, Pratt Co		6	1904, 07 1898 to 1906	1,330
Quincy Township, Greenwood Co Quindaro T'p, Wyandotte Co	.33,000	6 7	1898 to 1906 1916	854 1,955
Rawlins Co.	.31,649		1916	5,702
Rock Creek T'p, Nemaha Co	.25,000	6	1907	$1,541 \\ 2,181$
Rawlins Co. Rock Creek Township, Coffey Co. Rock Creek T'p, Nemaha Co	.60,000	6 6	1905 1922	1,688 272
Seneca, Nemaha Co	50,000	6	1916, 1925 1919	1,961
Smith Centre, Smith Co	.43,000	A	1907,09	3,883 704
Smoky Hill T'p, McPherson Co South Haven T'p, Sumner Co	.29,740 .30,000	6, 7 6, 7	1909, 18 1910, 16	2,022 1,198
Sterling, Rice Co	.35,000	U U	1007	1,815 789
Summit Township, Decatur Co	.25,000	5, 6, 7 6	1897, 07, 09 1908	310
Superior Township, Osage Co Syracuse, Hamilton Co	.33,100 .28,300	$\frac{6}{7}$	1917	1,322 413
Stockton, Rocks Co. Summit Township, Decatur Co Superior Township, Osage Co Syracuse, Hamilton Co Ulysses, Grant Co. Union Township, Rice Co Verdigris Township, Rice Co.	.36,100	6	1918, 19, 21	*198
Union Township, Rice Co.		6,7 7	1918, 19, 21 1911, 16 1910, 16	1,359
Wallace County		7 6	1916	834 1,592
Walnut Township, Crawford Co	.25,000	6 6	1909, 20 July 1, 1912 1917	1,159 1,779 2,135
Washington Twp., Wash. Co	.26,000	10	1907	2,135
Verdigits Township, Wilson Co. Wallace County Walnut Township, Crawford Co. Wamego T'p, Pottawatomie Co. Washington Twp., Wash. Co. Wichita County. Yates Center, Woodson Co		6 6,7	1918, 20, 22 1897, 16, 18	$1,438 \\ 1,599$
		-	Are and	

* Population in 1890. † Population in 1894.

STATE AND CITY SUPPLEMENT.

Vol. LXV

100	wijne jejie ni	
CASCADE COA.	E. DICKERMAN, Treasurer.	LOANS- SCHOOL BONDS- 58 J&J \$100 000 July
County seat is Great Falls.	L. Dionanany	5s, J&J, \$100,000July,
	Total debt Jan. 1, 1897. \$340,000	Subject to call after July,
LOANS- When Due. BRIDGE BONDS- 78, J&J, \$110,000July 1, 1911	Cash and sinking fund. 136,360 Tax valuation, real 8,635,661	6s, g. J&J, \$150,000July 10, Subject to call after July 10,
7s, J&J, \$110,000July 1, 1911 COURT HOUSE SITE—	Tax valuation, person'1 2.225.387	Par value of bonds \$1
7s, J&J, \$20,000July 1, 1911	Total valuation 189610,801,048	Total debt Feb., 1897 250
FUNDING BONDS- 6s, J&J, \$60,000Jan. 1, 1899	Assessment is 25 actual value. Total tax (per \$1,000)\$12.50	JEFFERSON C
(part each year) 1904 and 1909	Population in 1890 was 8,755	
6s, J&J, \$150,000Jan. 1, 1912	Population in 1897 (about) .20,000	County seat is Boulder Valle
CHOTEAU CO E	Entry Streng Co Clark	COURT HOUSE BONDS-
CHOTEAU COE.	FRANK SAIRE, OO. OICIA.	6s, J&J, \$40,000Sept.1,
County seat is Fort Benton.	m-t-1 1-1+ 0000 001	COUNTY BONDS- 6s, J&J, \$135,0001903 to
LOANS- When Due. COUNTY BONDS- 78 semi-an, \$18,500 July 1, 1900	Total debt	Interest payable in N. Y. Ci
The south territ of a south and a south a south	Cash in County funds 34,013 Net debt Dec. 1, 1896 195,278	Bonded debt Jan. 1, '97 \$175 Floating debt
Subject to call at any time. 6s. semi-an., \$108,000.July 1, 1911	Tax valuat'n, real & RR.1,724,570 Tax valuation, personal.2,668,112	Total debt 175
Subject to call after July 1, 1901	Total valuation 18964,392,682	I DIMIG & GLAD
6s, J&J, \$92,000June 7, 1917 Subject to call after June 7, 1912	Assessment about ³ ₅ actual value. Total tax (per\$1,000) 22.25	LEWIS&CLAR
Int. payable at Co. Tr. & N. Y. City.	Population in 1890 was4,741	County seat is Helena.
Bonded debt Dec. 1, '96 \$126,500 Floating debt 102,791	Population in 1880 was3,058 Population 1895 (estimated) 5,000	LOANS— When REFUNDING BONDS—
		5 ¹ ₂ s J&J, \$190,000. July 1, 190
CUSTER COJOHN	S. TRUSCOTT, Treas.	Part payable yearly. Total debt Aug., 1897\$190
County seat is Miles City.		County has no floating del
IOANS- When Due.		sinking fund.
REDEMPTION BONDS- 6s, g, J&J, \$274,000.July 1, 1915	Total valuation 1896 6,935,958 Assessment about ¹ ₂ actual value.	INTEREST payable at This
Subject to call July 1, 1905.	Total tax (per \$1,000)\$14.00	MADISON CO
Total debt Feb. 23, 1897. \$274,000 Tax valuation, real2.121.737	Population 1890 was5,308 Population 1894 (estimated).8,500	County seat is Virginia City
	ce of Kountze Bros., New York City.	Bonded debt Aug. 1, '97\$100
		Floating debt 10
DAWSON COJAS	. MCCORMACK, Clerk.	Sinking fund
County seat is Glendive.		
LOANS— When Due.	Total debt\$103,341	MEAGHER CO.
7s, Dec., \$11,000Dec. 1, 1903	Sinking fund	County seat is White Sulp
Subject to call at any time.	Tax valuation, real	county of Meagher was detaid greatly diminishing assessed
REFUNDING BONDS- 6s, g, \$50,0001915	Total valuation 18952,075,414	relates to the county in its ne
Subject to call at any time. BRIDGE BONDS-	Assessment is ² 3 actual value. Total tax (per \$1,000)\$26.50	debt, the county holds warn gated, and these are included
6s, g, J&J,\$39,000July 1, 1915	Population in 1890 was2,056	LOANS- When
Subject to call after 1905. Bonded debt Mar. 24,'96.\$10,0000	Population in 1880 was 180 Population 1895 (loc. est.)1,500	FUNDING BONDS- 78, J&J, \$50,000Jan. 1,
Floating debt		6s, J&J, 50,000July 1,
INTEREST is payable in Glendi	ve and New York.	6s, J&J, 50,000July 1, 6s, J&J, 25,000July 1, Subject to call after July 1.

FLATHEAD CO.-MICHEL THERRIAULT, Clerk. County seat is Kalispell. On Dec. 7, 1896, the cash on hand was acreased by \$37,747, by the collection of taxes, reducing the amount f the net debt to \$137,488.

6s, County bonds.......\$100,000 | Tax valuation 1896.....\$2,796,002 Total debt Dec. 1, 1896.... 177,432 | Tax rate (per \$1,000)......\$23:50 Cash in County funds.... 3,197 | Population in 1897 (est.).....8,000 Net debt Dec. 1, 1896.... 174,235 |

GALLATIN CO.-H. P. MCNAUGHTON, Clerk. County seat is Bozeman. The net debt as given below was reduced n Dec. 7, 1896, to \$117,943 by the collection of taxes amounting to on Dec.' \$21,429. 06....\$6,072,202 00)... \$12:50 0 was....6,246 0 was....3,643 ' (est.)....8,000

Bonded debt Dec. 1, '96.	\$95,000	Tax valuation 1896
Floating debt	82,112	Tax rate (per \$1,00
Total debt	177,112	Population in 1890
Sinking funds	37,740	Population in 1880
Net debt Dec. 1, 1896	139.372	Population in 1897

GREAT FALLS.—{CHAS. M. WEBSTER, Mayor.

Great Falls is in Cascade County.

LOANS— When Due. FUNDING BONDS— 6s, J&J, \$50,000...July 1, 1911 Subject to call after July 1, 1901 6s, J&J, \$30,000...July 1, 1901 Subject to call 1902 PARK AND SEWER PURPOSES— 6s, J&J, \$70,000...J012 Subject to call 1902

INTEREST is payable at the City Treasurer's office and in New York. GREAT FALLS SCHOOL DISTRICT.-A. E. CAUFIELD, Clerk.

Comprises about one-fourth of the entire county, and includes the ity of Great Falls with all its suburbs. city

INTEREST is payable at County Treasurer's office and in New York.

HELENA.-{WM. L. STEELE, Mayor. MASSENA BULLARD, Clerk.

Holono is the county

Helena is the county seat of Lewis and Clark County.				
LOANS— When Due. Funding Bonds—	Bonded debt Mar., 1897. \$391,500			
FUNDING BONDS-	Floating debt 425.000			
6s, \$100,000 June 1, 1911	Total debt 816.500			
REFUNDING BONDS-	Sinking fund 10.000			
5s, J&J, \$8,000Jan. 1, 1901	Net debt March, 1897. 806.500			
(\$500 due yearly to 1915.)	Tax valuation 189612,656,783			
5s. J&J, \$153,500Jan. 1, 1916	Assessment about full value.			
SEWERAGE FUND-	Tax rate (per \$1,000)\$23.30			
6s. J&J. \$130,000	Population 1897 (est.)15,000			
int, payable in New York & Helena.	Population in 1890 was13,834			
HELENA SCHOOL DIST.	RICT NO. 1THOMAS E.			
Coopurat Cloul				

GOODWIN, Clerk. Is one of the districts into which Lewis and Clark County is divided.

, 1900, 1911, 1901, 1901, 1901, 1901, 000, 000

W.

O.-EUGENE PICOT, Clerk.

KCO.-C. B. GARRETT, Treas.

 Due.
 Tax valuation, real...\$12,359,185

 Tax valuation, person 1
 3,556,361

 01-'15
 Total valuation 1897.15,915,546

 Assessment about 35 actual value.
 3,000

 00,000
 Tax rate (per \$1,000)...\$14'50

 0,bt or
 Population 1890 (est.).23,142

ird National Bank, New York City.

-HENRY E. STEFFENS, Co. Clerk.

00,000 | Net debt Aug. 1, 1897... \$94,777 1,893 | Tax valuation 1897....3,330,680 1,593 | Total tax (per \$1,000) 1897.\$23*20 7,116 | Population 1890 was.....4,692

-Allen Pierse, Co. Treas.

bur Springs. In 1897 a portion of the ched and annexed to other counties, thus ed values. The 1897 valuation below ew form. As to the apportionment of the rants in payment of the portions segre-lin the sinking fund assets below.

INTEREST on the funding bonds is payable at the Fourth National Bank, N. Y.; on refunding bonds at the National Park Bank, N. Y.

MISSOULA.—{J. M. KEITH, Mayor. W. F. HUGHES, City Clerk. Missoula is the county seat of Missoula County.

Missoula is the county seat of Missoula County. LOANS - When Due. BarDede BoNDS-6s, M&N, \$33,000....Nov.1, 1911 Citry HALL BONDS-7s, M&S, \$6,000....Sept.1, 1902 Subject to call at any time. SEWER BONDS-6s, M&N, \$55,000....Nov.1, 1911 Sewer Bonds-Subject to call after Nov.1, 1901 Not debt Jan.1, 1897....155.665 Tax valuation 1896......2, 2537,000 Assessment about ½ actual value Total tax (per \$1,000).....\$29:25 Population 1890 was.....3,426 Population 1890 (deal est.). 5,000 INTEREST on the City Hall bonds is payable by M. Bolles & Co., Boston, Mass; on other loans by the Mercantile Trust Company, N. Ye TAX EREE-All bonds of this city are exempt from taxation TAX FREE-All bonds of this city are exempt from taxation.

MISSOULA CO.-ALFRED CAVE, Treasurer.

County seat is Mis	soula.
LOANS-	When Due.
JAIL BONDS-	0001 T
7s, F&A, \$13,000 COUNTY BONDS-	
7s, F&A, \$50,000	Feb. 1, 1901
TOT 1000	1000 1000 1

 Total debt.
 \$354,685

 Sinking fund.
 5,138

 Net debt Jan. 1, 1897
 $349,54^{-7}$

 Tax valuation, personal.2,639,303
 Total valuation 1896

 Total valuation 1896
 6,057,199

 Assessment about $\frac{1}{2}$ actual value.
 Tax valuation 1890

 Tax valuation 1890
 8,113,188

 Tax rate (per \$1,000)
 \$14'25

 Population 1890 was.
 14,427

 Population in 1897 (est.)
 13,500

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 was divided into three parts, forming Park, Sweet Grass and Carbon counties; the old debt corrected to date is given below:

SILVER BOW CO .- County seat is Butte City.

INTEREST on the bonds is payable at New York and at Livingston, Mont.

YELLOWSTONE CO .- County seat is Billings.

The county's debt is limited to 4 per cent of the assessed valuation.

INTEREST is payable in New York at the Nat. Bank of the Republic.

TAX FREE .- Bonds issued by this county are free from taxation.

State of Wyoming.

DEBT, RESOURCES, ETC.

Organized as a Territory (Act of July 25 1868) - July 25, 1868 Admitted as a State (Act of July 10 1890) -July 10, 1890 Admitted as a State (act of only) Total area of State (square miles) - - - 97,890 - - 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 debt will be found in the following statement.

LOANS-	-1101	lerest.	Principal	
NAME AND PURPOSE.	P. C.	Payable.	When Due. Ou	tstand'g.
Capitol Building Bonds	. 6		Jan. 1, 1902-1911) \$15,000 yearly.	\$150,000
Insane Asylum Bonds	. 6	Jan. 1	Jan. 1, 1913-1922) \$3,000 yearly,	30,000
Public Building Bonds	6	July 1	July 1, 1919-1928) 89,000 yearly.	90,000
University Building Bonds		Jun. 1	Jan. 1, 1902-1911) \$5,000 yearly.	50,000

INTEREST on the public building bonds is payable at the Fourth National Bank, New York; on all others at the State Treasurer's office, or at the Mercantille National Bank, New York.

TOTAL DEBT, ETC.—The total debt on Feb. 1, 1897, was \$320,000, all bonded. At the close of 1893 the grand total indebted-ness of the State and all its counties and clites was \$1,928,400, of which \$1,681,400 was bonded and \$246,715 floating.

ASSESSED VALUATION,-The following statement shows the tal assessed valuation of property in Wyoming for the years indi

Years.	Valuation.	Years.	Valuation
1896	.\$30,028,694	1889	
1895	. 29,838,938	1888.	33.338.541
1894	. 29,198,041	1885	30 717 249
1893	. 32,356,802	1880	11.857.344
1891	. 32,536,400	1875	9.493.638
1890	30,665,498	1870	6.924.357

DEBT LIMITATION.-In Wyoming the provisions of the Constitu-tion with respect to debt contraction and limitation are quite volumin-ous. They are all found in Article 16 of that instrument, and indicate that the State is determined to preserve with care the conservative reputation which it enjoyed as a Territory. Citations from the laws of the State respecting debt limitation will be found on page 137 of the STATE AND CITY SUPPLEMENT of April, 1895.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WYOMING.

ALBANY CO .- County seat is Laramie City.

TAX FREE,-All bonds issued by this county are exempt from taxation.

BUFFALO.__{G. E. A. MOELLER, Clerk. Buffalo is in Johnson County.

TAX FREE,-All of the above-mentioned bonds are exempt from taxation.

CARBON COUNTY .- F. M. BAKER, Treas.

County seat is Rawlins. LOANS.— When Due. FUNDING BONDS-1890— (\$14,400 due yearly on July 1.) Total debt Feb. 1, 1897...\$144,000 Tax valuation, personal 1,354,934 Tax valuation in 1897 (est.)....7,500

INTEREST is payable at the National Park Bank, New York.

CHEYENNE.— {W. R. SCHNITGER, Mayor. M. J. NICHOLS, Treasurer. Cheyenne is situated in Laramie County.

 Cheyenne is situlated in Laramie County.

 LOANS When Duc.
 Water debt included.... \$192,500

 REFUNDING BONDS 1892 Tax valuation 1896.....3,000,000

 6s, Jan. 1, \$127,500..Mar. 1, 1898
 Asseesment is 'a actual value.

 (\$6,375 due y'rly) to Mar. 1, 1922
 State tax (per \$1,000) '94....\$5'85

 VIADUCT BONDS 1891 County tax (per \$1,000) '94....\$6'85

 (\$3,000 due y'rly) to Aug. 1, 1902
 City tax (per \$1,000) '94....\$7'20

 WATER EXTENSION BONDS 1891 City property (value) '96.8750,000

 (\$3,250 due yearly) to Aug. 1, 1921
 Population in 1890 was....11,690

 (\$3,250 due yearly) to Aug. 1, 1921
 Inter EST on the projuding bands is parable in New York

INTEREST on the refunding bonds is payable in New York; on the water extension bonds in Hartford, Conn.; on the viaduct bonds in New York and Hartford.

OPTIONAL .-Bonds of 1891 are subject to cal after 1901; those of 1892 after 1898.

CONVERSE CO .- F. A. AMNSPOKER, Treas. County seat is Douglas

All of the above issues are free from taxation.

EVANSTON.--{F. H. HARRISON, Mayor. Evanston is situated in Uinta County.

TAX FREE.-All bonds issued by this town are exempt from taxa-

INTEREST is payable in New York.

LARAMIE.-The city of Laramie is situated in Albany Co. LOANS-LOANS-FUNDING BONDS-6s, J&J, \$46,400,...,Aug. 31, 1925 Subject to call after 1905. Sewer Bonns-6s, J&J, \$40,000,...,July 1, 1917 Subject to call after July 1, 1917 Subject to call after July 1, 1917

ARAMIE COUNTY .- D. S. SWAN, Treas.

County seat is Cheyenne City. Total debt Aug. 1897....\$400,000 Tax valuation 1897....\$400,000 Tax valuation 1897....\$433,052 Assessment is 25 actual value. Population in 1890 was.....6,409

SHERIDAN.-This town is in Sheridan County.

INTEREST on the bonds is payable at the Chemical National Bank

SWEETWATER CO.-JOHN PARK, Treas.

County seat is Green River

TAX FREE.-All bonds of this county are exempt from taxation.

UINTA CO .- County seat is Evanston.

TAX FREE.-The county's bonds are exempt from taxation.

County seat is Green River. LOANS- When Due. FUNDING BONDS-6s, J&J, \$40,000.Mar.1,1902 to '11 (\$4,000 due yearly.) 5'2s, J&J, \$53,000.Nov.,1902 to '11 (\$5,300 due yearly.) Bonded debt July1, 1897. \$93,000 School dist. debt (add'1)... 15,400 INTEREST on 6s is navable at Chemical National Bank N Y: on INTEREST on 6s is payable at Cheinical National Bank, N. Y.; on 5¹2s, at Green River, Wyoming.

LOANS— When Due. Tax valuation, personal. \$918,014 FUNDING BONDS— Railroad and telegraph. 1,338,555 68, Jan., \$100,000....June 1, 1916 Interest payable at Evanston. June 1, 1916 Total debt Feb. 1, 1896...\$109,500 Total tax (per \$1,000)....\$20'404 Tax valuation 1896.....3,551,911 Population in 1890 was.....2,879 TAX FEEE The acutoria hands area avanuation from trastion

CROOK CO.—W. L. NETTELHORST, Clerk. County seat is Sundance. LOANS— When Due. COURT HOYSE AND JAIL BONDA-GS, J&J, \$17,000July 1, 1858 FUNDING BONDS— GS, J&J, \$55,000May 1, 1901 Interest is payable in New York. Bonded debt Sept. 1, '97. \$73,000 All of the above issues are free from taxation.

State of Idaho.

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 3, 1863) - March 3, 1863 Admitted as a State (Act July 3, 1890) - - - July 3, 1890 Total Area of State (square miles) - - - 84,800 State Capital - - - - - - Boise State Capital - -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) - Geo. H. Storer Auditor (term expires 1st Mon. Jan. '99) - 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 \$146,715 06. Of that amount \$46,715 06 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-	-In	terest	Princip	pal.
NAME AND PURPOSE.	P. Ot.	Payable.	When Due. (Jutstandi'g.
Asylum improvem't	. 5	J&J	July 1, 1905-'15	\$25,000
Normal School	. 5		July 1, 1905-'15	75,000
Refunding1891-	2 6	J & D	June1, 1901-'11	108,000
Wagon road189			July, 1900-10	11,000
do189		J&J	July 1, 1901-'11	29,000
do189		J&J		8,000
do189	3 6		Jan. 1903-'13	2,000
do189		J & J	May 1, 1903-'13	20,000
do189	3 5	J&J	July 1, 1903-'13	65,000
do189	4 5	J & J	June, 1904-'14	50,000

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 refund-ing bonds at the office of the State Treasurer.

TOTAL DEBT, ETC.-The total bonded debt on Jan. 1, 1897, was \$393,000.

In 1870-80 increase was 17,611, or 117.41 per cent, and in 1880-90 51,775, or 158.77 per cent. The population in 1897, according to local figures, was 148,000.

CITIES, COUNTIES AND TOWNS IN THE

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 result of the division.

 Bonded debt (last returns).\$55,000
 Value of county property \$127,000

 Floating debt.
 190,483

 Total debt.
 245,483

 Total debt.
 8,385

 Tax valuation 1896...3,334,188

 Total debt.
 245,483

 Population in 1890...3,744,642

 Net debt (last returns)... 227,098

ALTURAS COUNTY .- County seat was Hailey.

LOANS- When Due.	B
COURT HOUSE BONDS.	F1
6s, Jan., \$40,000	To
FUNDING BONDS-	Si
7s, J&J, \$227,0001897	
(\$22,700 yearly) to 1906	
7s, J&J, \$45,0001898	
(\$4,500 yearly) to 1907	St
6128, J&J, \$19,0001897	V

Population in 1896 about....4,500 INTEREST on 6s paid in Hailey; on all other bonds in New York. The above shows the debt for which Alturas County was primarily held, the bonds having been issued by Alturas County before the creation of Elmore and Logan counties and before the anexation of a part of Alturas to Bingham. When the Legislature parcelled out Alturas County if failed to provide for an apportionment of the debt. The amount which Alturas County will be required to pay is only about one-fifth of above amount, because the bonds pledged the tax-able property of the county as constituted at the time of issue, and be-fore the division of Alturas. Elmoré, Logan and part of Bingham county were taken from Alturas County in 1889.

BANNOCK COUNTY .- JOHN SCOTT, Auditor. County seat is Pocatello.

 $\begin{array}{c} \mbox{County seat is Pocatello.} \\ \mbox{LOANS} & \mbox{When Due.} \\ \mbox{Funding Bonds} \\ \mbox{State tax (per $1,000), ..., $9:00} \\ \mbox{State tax (per $1,000), ..., $9:00} \\ \mbox{State tax (per $1,000), ..., $2:00} \\ \mbox{Bond, debt Feb, 8, '97..., $125,000} \\ \mbox{Tax valuation, resonal.} \\ \mbox{Tax valuation, personal.} \\ \mbox{190,000} \\ \mbox{Tax valuation, 1896, ..., $1,600,000} \\ \mbox{Fopulation in 1897 (est.), ..., $12,000} \\ \mbox{Fopulation in 1800 (est.), ..., $12,000} \\ \mbox{Fopulation in 1800 (est.), ..., $12,000} \\ \mbox{Fopulation in 180$

BINGHAM CO.-GEO. F. GAGON, Co. Clerk. County seat is Blackfoot.

 LOANS
 When Due.
 Net. debt Jan. 1, '97
 \$98,000

 FUNDING BONDS
 Tax valuation 1896
 1,374,494

 6s,, \$57,362
 State tax (per \$1,000)
 \$8*50

 Bonded debt Jan. 1, '97
 \$913,000
 County tax (per \$1,000)
 \$8*50

 Floating debt
 70,000
 Population in 1890 was
 13,575

 Total debt.
 183,000
 Population in 1897 (est.)
 8,000

BOISE.- {W. E. PIERCE, Mayor. ARCH. CUNNINGHAM, Clerk.

The County seat of Ada County.

LOANS— When Due. CITY HALL BONDS— 6s, ..., \$40,000....,July 1, 1911 Subject to call after July 1, 1901 FUNDING BONDS— 6s, ..., \$71,000....July 2, 1914 Subject to call after July 2, 1904 SEWERAGE BONDS— 6s, ..., \$50,000...July 1, 1911 Subject to call after July 1, 1901

CANYON COUNTY .-- R. S MADDEN, Treas.

County seat is Caldwell.

CUSTER COUNTY .- County seat is Challis.

INTEREST is payable at New York.

FREMONT CO.-ERNEST BRAMWELL, Auditor. County seat is St. Anthony.

IDAHO COUNTY .- County seat is Mount Idaho.

 Floating debt Aug., 1897...\$71,880
 Value of county property. \$8,000

 County has no bonded debt.
 Tax valuation, 1897.....905,000

 Cash on hand
 \$6,466
 Tax rate (per\$1,000) 1897
 47:50

 Net debt.
 75,314
 Population in 1890 was.....2,955

KOOTENAI CO.-FRANK O. HILL, Treas.

County seat is Rathdrum.

County seat is Kathdrum. LOANS— When Due. FUNDING BONDS— 78, J&J, \$10,000....Jan. 1, 1898 (\$1,000 due yearly) to Jan. 1, 1907 68, J&J, \$80,000 ...May 2, '02 to '11 (\$8,000 due yearly.) 68, J&J, \$19,000... (Part due yearly on Jan. 1.) ROAD BONDS— 88, J&J, \$6,000...Jan. 1, 1899 (\$600 y'rly June 1) to June 1, 1908 INTEREST on funding 7s and r

INTEREST on funding 7s and road bonds is payable at Chemical National Bank, New York; on funding 6s at Kountze Bros., New York.

LATAH COUNTY	-County seat is Moscow.
	Tax valuation 1896 \$2,850,344
Floating debt 50,110	Tot. tax (per \$1,000)'97 27.00
Total debt 70,110	Value of county prop'y. 73,126
Cash on hand 14,501	
Net debt 55,609	

LEMHI COUNTY .- J. P. CLOUGH, Auditor.

INTEREST is payable in New York

LOGAN COUNTY .- County seat was Bellevue.

MOSCOW.-Moscow is the county seat of Latah County.

INTEREST on the funding bonds is payable at the Chemical National Bank, New York; on the water bonds at the Importers' & Traders' National Bank, New York

NEZ PERCE CO.-

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.

October, 1897. COLORADO-DE	BT OF STATE, 141
LOANS- When Due. Net debt Feb 1, 1895 \$93,000 Courr House Bonds- Total valuation 1896 1,429,129 8s, Nov., \$30,000 Assessment about 13 actual value. Total valuation 1896 1,429,129 Bonded debt Feb. 1, 1895 \$30,000 Total valuation 1896 1,429,129 Bonded debt Feb. 1, 1895 \$30,000 Total tax (per \$1,000) \$36:50 Floating debt	POPULATION OF STATE. — The population of Colorado has been as follows in the year named: in 1897 it was estimated at 500,000: 1890
ONEIDA COUNTY.—County seat is Malad City. LOANS—When Due. 83, J&J, \$30,000	CITIES, COUNTIES AND TOWNS IN THE STATE OF COLORADO. BENT COUNTY.—R. I. KLITT, Treasurer. Las Animas is the county seat. LOANS— COURT HOUSE— When Due. Bonded debt Aug. 1, '97 \$33,000 Tax valuation '97, (est.). 5,000,000
County seat is Silver City. FUNDING BONDS— Tax valuation 1896\$796,809 6s, JdJ, \$61,0001907 to 1917 Assessment about '5 actual value. (\$6,100 yearly on Jan. 1.) Total tax (per \$1,000) 1897.\$35:00 Floating debt Jan. 4, 1897.\$36,392 Value of county property.\$30,050 Cash on hand	COURT HOUSE— 7s, April, \$25,000April, 1901 Subject to call. st, July, \$5,000July, 1910 Subject to call. NTEREST on court-house bonds is payable at New York; on railroad aid bonds at Boston, Mass.
SHOSHONE CO.—W. P. NORTHRUP, Treas. County seat is Murray. LOANS— When Due. COUNTY BONDS— Net debt Jan. 1, 1897\$317,380 Tas, semi-an, \$25,000 1902 7s, semi-an, \$25,000 1903-1912 Tas valuation real	BOULDER— {C. RICKETTS, Mayor, {E. K. STAFFORD, Clerk. This is the county seat of Boulder County. LOANS— When Due. % J&D, \$30,000, gbe. 1, 1905 5s, J&D, \$20,000, gJune 1, 1905 Total debt Jan. 1, 1897. JIS1,700 The bonds are all optional after 10 years from their date. INTEREST on 5s and 6s due 1906 is payable at the Chemical National Bank, New York.
WASHINGTON COC. M. HIXON, Treas. County seat is Weiser. Bonded debt Jan. 1, '97. \$40,000 Floating debt	TAX FREE.—All issues of this city's bonds are exempt from taxation. BOULDER CO.—L. H. SMITH, Treasurer. County seat is Boulder. LOANS— When Due. PUBLIC BUILDING: 3s, April, \$40,000Apr. 1, 1905 Bonded debt Aug. 1, '97. \$40,000 Paylation in 1890 was 14,082 Population in 1890 was 9,723 Paylation in 1896
State of Colorado. DEBT, RESOURCES, ETC.	CANON CITY{S. S. NICHOLS, Mayor. {C. J. FREDRICKSON, Treasurer. This is the county seat of Fremont Co. LOANS
Organized as a Territory (Act Feb. 28, 1861) - Feb. 28, 1861 Admitted as a State (Act March 3, 1875) - Aug. 1, 1876 Total area of State (square miles) 103,925 State Capital Denver Governor (term expires Jan. 1899) Alva Adams Secretary of State (term expires Jan. '99) - C. H. S. Whipple Treasurer (term expires Jan. 1899) Geo. W. Kephart	FUNDING BONDS-6s, \$40,000(Subject to call July 1, 1899)REFUNDING WATER BONDS-6s, McS, \$60,000(Subject to call July 1, 1899)REFUNDING WATER BONDS-6s, McS, \$60,000(Subject to call in 10 years.)TAX FREEAll bonds of this city are exempt from taxatlon.INTEREST on the water bonds is payable at Canon City and in
Legislature meets biennially in odd years on the first Wednes- day in January, and sessions are limited to 90 days. HISTORY OF DEBTFor history of State debt see STATE AND	CHAFFEE CO.—C. W. ERDLEN, Treasurer. County seat is Buena Vista. LOANS— FUNDING BONDS— When Due. Total debt Oct, 1, 1897\$224,500 Tax valuation 18972,214,942
CITY SUPPLEMENT of April, 1895, p. 140. The present debt is as fol lows: LOANS- Interest. Principal. NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g. Capital bonds	6a, A&O, \$224,500 Dec. 2, 1923 Optional after Oct. 1, 1903. SCHOOL DISTRICT.— 7a, M&S,Mar. 1, 1907 Total debt Oct. 1, 1897\$27,000 COLORADO SPRINGS.— {M.B. IRVINE, Mayor. C.E. SMTPH, Clerk.
Do. 4 1922 200,000 Optional after 1915 INTEREST is payable at the Treasurer's office, Denver. TOTAL DEBT, ETC.—The following shows the gross debt of the State and the cash offsets thereto on the dates named. Dec. 1, 1896. Dec. 1, 1894. 1892. Outstanding warrants \$1,916,787 \$1,937,440 \$1,769,592 Certs. of indebtedness	This city is situated in El Paso County. LOANS- When Due, BRIDGE & VIADUCT BONDS- 6s, J&J, \$10,000July 1, 1905 5s, J&J, \$50,000Jan. 1, 1906 5s, J&J, \$10,000July 1, 1905 5s, J&J, \$50,000Jan. 1, 1909 6s, F&A, 30,000July 1, 1906 5s, J&J, \$50,000July 1, 1909 5s, J&J, \$50,000July 1, 1903 5s, J&J, \$50,000July 1, 1910 6s, J&J, \$50,000July 1, 1903 5s, M&S, 170,000July 1, 1910 5s, J&J, 15,000July 1, 1905 Floating debt
Total \$3,157,509 \$3,088,288 \$2,411,477 Net assets 865,197 1,180,081 949,022 Net debt \$2,293,312 \$1,908,207 \$1,462,455 DEBT AND TAX VALUATION.—The following shows the State's total assessed valuation, the State tax per \$1,000, and the total State debt for each year since 1876: \$1600, and the total State	6s, J&J, \$30,000July 1, 1906 Subject to call after July 1, 1897 Net débt Mar. 1, 1897. 181,607 Subject to call after July 1, 1897 Net débt Mar. 1, 1897. 282,455 6s, M&S, 855,000Mar. 1, 1904 Assessment about '3 actual value. 6s, J&J, 25,000July 1, 1905 Total tax (per \$1,000)56:50 5s, A&O, 70,000Oct. 1, 1906 Population in 1890 was11,140 ALL BONDS subject to call 5 years before maturity and are se- cured by a sinking fund.
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	The water works are valued at \$1,500,000.
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 debt are of considerable length, and strike one at first as quite elaborate. After a brief study of the provisions their good qualifies stand out so plainly as wholly to disarm criticism. No State has placed the debt-making power on a more reasonable basis. All the regulations with reference to public indebtedness are found in article 11 of the Constitution See State var, Cury Street every of	$\begin{array}{ c c c c c c c c c c c c c c c c c c c$

TAX FREE.-The above bonds are not taxed.

April, 1895, pages 140 and 141.

DELTA.-- {A. H STOCKHAM, Mayor. LOIS I. BEAR, City Clerk.

This Town is the County seat of Delta County.

DENVER.— THOMAS S. MCMURRAY, A. F. ECKDAHL, Auditor. 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.

* These bonds are being paid to contractors as work progresses. INTEREST on funding 6s is payable at Fourth National Bank, N Y.; on South Denver water bonds at Chemical National Bank, N. Y., on public improvement bonds at Mercantile Trust Co., N. Y.; on Har-mon water, building and bridge bonds at Denver. SPECIAL BONDS.—Bonds issued for paving, sidewalks and sewers are payable by special assessments. A SINKING FUND of \$1:90 per \$1,000 of assessed valuation was provided in 1894 by special assessment.

DURANGO.-{A. L. HARRIS, Mayo C. E. MEUSER, Clerk

County seat of La Plata County. As we go to press the city is advertising the sale on October 19 of \$105,500 of 6 per cent 5 to 15-year refunding bonds.

EAGLE COUNTY-L. S. PIERCE, Treasurer.

County seat is Red Cliff. A four-mill levy was made in 1895 for the purpose of creating a sinking fund for the redemption of the first issue of county bonds.

 of county bonds.
 When Due.

 LOANS—
 When Due.

 FUNDING BONDS—
 Tax valuation, real....\$1,111,632

 7s, M&S, \$78,000.....Mar. 1, 1909
 Tax valuation 1896.....1,330,871

 Subject to call after ten years.
 State 4 co. tax p. \$1,000....\$31:50

 Subject to call after ten years.
 State 4 co. tax p. \$1,000....\$31:50

 For the bound of th

INTEREST is payable at the County Treasury and in New York. TAX FREE.-Bonds of this county are exempt from taxation.

FORT COLLINS.-L. C. MOORE, City Treas. This city is in Larimer County.

LOANS- When Due. Tax valuation 1896....\$1,007,830 REFUNDING WATER BONDS, '95-5s, M&N, \$105,000...Aug. 1, 1915 Subject to call after Aug. 1, 1909 Population in 1890 was.....2,011 Total debt Sept. 1, 1897. \$105,000Population in 1850 was.....1,356 Interest is payable at Fort Collins or in New York.

FREMONT CO.-A. E. RUDOLPH, Treas.

County seat is Canyon City.

INTEREST on the court house bonds is payable at the office of the County Treasurer.

GARFIELD CO .- S. B. EUBANKS, Treas.

County seat is Glenwood Springs.

INTEREST on the county bonds is payable at the Chemical National Bank, New York; on the refunding bonds at the Chemical National Bank, New York, or at the County Treasurer's office.

GRAND JUNCTION.-{W. P. ELA, Mayor. NANNY E. FORRY, Clerk.

GUNNISON CO.-J. E. BROTHERS, Treasurer. Gunnison is the county seat.

LOANS — When Due. COURT HOUSE BONDS — Int. payable at Co. Treas. office. Bonded debt July 1, 1897. \$180,200 Assessed valuation.... 2,212,000 Assessment about ¼ actual value. Total tax (per \$1,000).....\$36 00 Population in 1890 was.....\$350 Population in 1897 (est.)....\$5,500

*This includes \$169,700 funding bonds issued in 1883, which have recently been declared valid by the United States Court of Appeals.

NIBLREST is payable in Denver and in New York City.

HINSDALE CO .- County seat is Lake City.

JEFFERSON CO.-

County seat is Golden.

LAKE COUNTY .- County seat is Leadville. About

AGO of outstanding bonds of this county, which have been in litigation have been declared valid by U. S. Courts of Appeals.
 Total debt Jan., '97, abt. \$10,000 | Assessment about '3 actual value. State & Co.tax (per \$1,000).\$34'00 Total debt July, 1880... \$239,898 | Population in 1890 was....14,663 Tax valuation 1896.... 4,192,852 | Population in 1880 was....23,563

LA PLATA CO.—J. L. PARSONS, Treasurer. County seat is Durango. The payment of \$30,491 of bonds originally issued by La Plata County has been assumed by Montezuma County, which was organized in 1889.

which was organized in 1889. LOANS- When Due. FUNDING BONDS-6s, J&J, \$\$5,175....Apr. 6, 1908 Subject to call after Apr. 6, 1898 JDDGMENT BONDS-8s, J&J, \$18,600....Dec. 30, 1911 Subject to call Dec. 30, 1911 Subject to call Sept. 1, 1901 State & Co. tax (per \$1,000, x35:50 Robert to call Sept. 1, 1901 Subject to call Sept. 1, 1901 Subject to call Sept. 1, 1901 NTEREST on the funding bonds is payable at the office of Kountze Bros., 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.

 $\begin{array}{c} \mbox{County seat is frimulal.} \\ \mbox{LOANS}- & When Due. \\ \mbox{County Bonds}- & 1914 \\ \mbox{5s, A&O, 51,200} & 1914 \\ \mbox{Seasesment is 1_2 to 1_3 actual value. \\ \mbox{6s, A&O, 51,200} & 1910 \\ \mbox{State tax (per $1,000)} & $4*00 \\ \mbox{Bonded debt Jan. 1, '97. $170,700 \\ \mbox{Floating debt} & 5,407 \\ \mbox{Fotal debt} & 175,407 \\ \mbox{Fotal debt} & 175,407 \\ \mbox{Floating debt} & 20,848 \\ \mbox{Float on hand} & 20,848 \\ \end{array} \right)$

OPTIONAL.-The county's bonds are subject to call ten years after date.

INTEREST on the 6 per cent bonds is payable at the Chemical National Bank, New York; on the 5 per cent bonds at the First National Bank, New York.

INTEREST is payable by Kountze Bros., New York City, and at City Treasury.

 This town is in Boulder County.
 LOANS When Due.

 LOANS When Due.
 Total debt Feb. 1, 1897... \$70,000

 REFUNDING WATER BONDS Tax valuation 1896..... 630,123

 6s, F&A, \$70,000....Aug. 1, 1916
 Assessment about 25 actual value

 Subject to call after Aug. 1, 1902.
 Total tax (per \$1,000).....\$46'80

 Interest payable at Treas'rs office.
 Population 1897 (about).....2,200

HIGHLANDS.—This town is in Arapahoe County. LOANS— When Due. IMPROVEMENT BONDS— 6s, J&J, \$37,000....July 1, 1904 Subject to call after ten years. SEWER BONDS— 6s, J&J, \$22,000....July 1, 1904 Subject to call after ten years. 6s, J&J, \$14,000....July 1, 1904 Subject to call after ten years. 6s, J&J, \$14,000....July 1, 1904 Subject to call after ten years. 1000 Subject to call after ten years.

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INTEREST is payable at the office of the County Treasurer or at the office of Kountze Bros., New York.

October, 1897	UTAH—DEI	bt of state.	143
LOVELANDJAY H		SALIDA	ON, Mayor. A, Treasurer.
This town is in Larimer County. LOANS— When Due, ARTESIAN WELL BONDS— 85, M&N, \$4,000	 Sinking fund. \$1,000 Net debt Aug. 1, 1897 \$4,000 Tax valuation 1896 205,624 Assessment about \$2 actual value. Total tax (per \$1,000) '96\$57.00 		Total debt Apr. 1, 1897\$80,568 Population in 1890 was2,586
(Subject to call.) Total debt Aug. 1, 1897 \$45,000	Population in 1897 (est.)1,500	COUNTY BONDS- , \$108,700	Valuation, etc. Total debt (last returns). \$178,700 Tax valuation 18961,308,295
MANITOU	Tax valuation 1896\$439,270	SAN MIGUEL CO	-R. R. MACNAY.
Water debt (included)74,000 Floating debt (about)15,000 Total debt101,000 Sinking fund	Assessment about ¹ / ₂ actual value. Total tax (per \$1,000)\$63:50 Population in 1890 was1,613 Population '97 bet. 1,200 & 1,400	from taxation. LOANS- COURT BOARS When Due.	ds issued by this county are exempt Bonded debt Jan. 1, '97 \$128,200 School dist. bonds (add.). 27,500 Floating debt
MESA COUNTY	-J. B. BEDWELL, Co. Clerk. Net debt July 1, 1897. \$71,575 Tax valuation, real 1,245,033	7s, J&J, \$72,800	Net debt Jan. 1, 1897 140,323 Tax valuation 1896 1294,327
Baldor Boxps- 8s, Apr., \$11,900 April, 1905 FUNDING BOXDS- 6s, J&J, \$64,500 Jan. 2, 1908 Subject to call after 1898	Total valuation 1897 2,304,523	88, var., \$54,400	ropination in 1890 was2,909
Interest payable at Grand Junc- tion, Colo., and in New York.	State & Co.tax (per M.) '96.827'00 Population in 1890 was4,260 Population 1896 (local est.).12,000	1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	sounty is paid in New York or at the le, Col. — — Annexed to Denver February 7,
MONTROSE CO.	County seat is Montrose.	TRINIDAD{F. R. WC B. B. SII Trinidad is situated in Las Anima	DOD, Mayor. PE, Treasurer.
FUNDING BONDS- 68, J&J, \$128,300Jan. 3, 1908 Subject to call after Jan. 3, 1898 Bonded debt 1897\$154,300	County has no floating debt. Tax valuation 1896\$1,287,834 Assessment about ¹ / ₃ actual value Population in 1890 was3,980 Population in 1897 (est.)5,000 County Treasurer's office and by	LOANS — When Due. BRIDGES & STREETS — 78, J&J, \$32,000 July 10, 1903 FUNDING BONDS — 68, M&S, \$35,000 Sept. 1, 1905 68, M&N, 13,000 May 1, 1907 SCHOOL BONDS —	8 county. Bonded debt Sept. 1, '97, \$505,000 Floating debt Jan. 1, '96, 7,000 Total debt Jan. 1, 1896, 177,000 Tax valuation 1895,, 1, 877,729 Assessment is '3 actual cost. Total tax (per \$1,000),, \$47755 Population in 1890 was5,523
PITKIN COUNTY	-M. C. MCNICHOLS, Treas. Total debt Feb. 1, 1897 \$467,600 Tax valuation, real	78, 68, 58, 58, 5000 WATER-WORKS BONDS	Population in 1895 (est.)8,000
Ss, J&J, \$218,000 July 1, 1906 Subject to call. JUDGMENT BONDS-	Tax valuation, personal.1,004,420 Total valuation 18962,338,280 Assessmit about 1-5 actual value	INTEREST on the water-works tional Bank, New York City; on al Bank, New York.	bonds is payable at the First Na- l other boods at Chemical National
 8s, A&O, \$9,700Oct. 1, 1910 Subject to call. 8s, A&O, \$249,900Oct. 1, 1911 Subject to call after Oct. 1, 1901 INTEREST is payable by Kount: 	ze Brothers, New York City, and at		f Utah.
County Treasurer's office, Aspen, Co	010.	DEBT, RESC	URCES, &c.
annexed to Pheblo in January, 189	ounty. The city of Bessemer was	Organized as a Territory (Act S Admitted as a State	Jan. 4, 1896
LOANS- Amount. BUILDING BONDS- 6s\$35,000June 1, 1902 BRIDGE BONDS-	SEWER BONDS-(COD.) 6s, \$34,000June, 1904 6s, 36,000Oct., 1904 Interest payable in New York.	Total area of State (square miles State Capital	
68,, \$31,000June, 1902 68, 50,000Dec., 1906 58, 10,000Sept., 1907	Bonded debt Ang. 1, '97. \$297,000 Floating debt	Governor (term expires 1st Mone Secretary (term exp res 1st Mone	day Jan., 1901) J. T. Hammond
DEFICIENCT BONDS- 6s,	Sinking fund	Treasurer (term expires 1st Mon Legislature meets biennially in day in January and session	
5s. g., J&J, \$70,000g.Jan. 1, 1912	City tax rate (per \$1,000)\$25'50 Population in 1890 was24,558	the first session, which met	on January 7, to hold 90 days.
OPTIONAL All of the city's before maturity.	bonds are subject to call ten years 0. 1.—JOHN C. LATSHAW,	LOANS- NAME AND PURPOSE, P. Cl. Building bonds	Principal, Payable, When Due, Outstand'g. J & J July 1, 1910 \$300,000 call after July 1, 1900
Secretary. LOANS- REFUNDING BONDS-	Floating debt	State bonds, 1896 (gold) 4 Territorial bonds	J & J July 1, 1916 200,000 J & J July 2, 1908 150,000 J & J July 1, 1912 *250,000
	Assessed valuation '96. 6,429,022 Real valuation (est.) 22,000,000 Population of district 1807.18,000 eat County Treasurer's office, or at y.	* This loan non-taxable. PAR VALUEBonds are in piece INTEREST on the State bonds City, or at the office of Wells, Farg of 1896 at the U. S. Mortgage & Tru- Bank of Utah, Sait Lake City; on all at the American Exchange National	es of \$1,000 each. of 1892 is payable in Salt Lake o & Co., New York; on the bonds t Co., New York City, or the State
PUEBLO COUNTY County seat is Pueblo, LOANS- When Due.	J. M. MEALES, Clerk. Total debt Jan. 1, 1897. \$395,000 Tax valuation 189614,669,54+ Real valuation (est.)55,000,000	Bank of Utah, Salt Lake City; on all at the American Exchange National DEBT LIMITATION,-The inde by its Constitution (Article XIV., 8 and above the Territorial indebtedn	other bonds in Salt Lake City or Bank in New York. btedness of this State is limited ections 1 and 2 to \$200,000 over
Subject to call Jan. 1, 1907 Bonded debt Jan. 1, 1897 8350 000	Population in 1890 was31,491 Population in 1890 was	and above the Territorial indebtedn "to repel invasion, suppress insur- war." TOTAL DEBT on January 1, 189	rection, or to defend the State in
RIO BLANCO CO	-R. OLDLAND, Treasurer.	TAX VALUATION.—In 1896 t \$107,291,048 The real value is estim POPULATION.—The population	he total assessed valuation was mated at \$250,000,000.
LOANS- When Due. COUNTY BONDS- 7s, A&C, \$41,000Oct. 1, 1909 Optional ten years from date.	Floating debt\$100 Total debt Jan, 1, 189749,700 Tax valuation 1897700,313 Assessment is 23 actual value.	years named. 1897	$ \begin{array}{c ccccccccccccccccccccccccccccccccccc$
COUNTY WARRANTS- 8s, var., \$8,600	Total tax (per \$1,000) \$26.00 Population in 1890 was1,200 Popula ion in 1897 (est.)1,500	CITIES, COUNTIN	HE CONTRACTOR OF THE CONTRACTOR OF THE
Chemical Bank, New York. TAX FREE,—All bonds of this co	county Treasurer's office, or at the ounty are exempt from taxation.	STATE 01	the second se
SAGUACHE CO.	V. A. LOCKETT Tressurer	CACHE COUNTY	
ALTERNA ACTIVES	ads of this county are being retired the floating debt will all be paid off Total debt Feb. 1, 1897 \$56,100	LOANS- When Due, FUNDING & IMPROVEM'T (gold)- 58, F&A, \$25,000Aug. 1, 1912	Tax valuation, real\$4,420,610 Tax valuation, personal. 863,592 Total valuation 18965,284,202 Assessment about 34 actual value.

*

STATE AND CITY SUPPLEMENT.

LOGAN.- {NEWEL W. KIMBALL, Mayor. JOS. QUINNEY, Auditor.

This city is in Cache County.

OGDEN.—{H. H. SPENCER, Mayor. E. H. ANDERSON, Recorder. This city is in Weber County.

PROVO.— {LAFAYETTE HOLBROOK, Mayor. LARS L. NELSON, Recorder. This city is the county seat of Utah County. LOANS— When Due. 6s, M&N, \$125,000, g., Oct. 1, 1911 Bubject to call Oct. 1, 1901 Total debt Jan. 1, 1897...\$125,000 | Population in 1897 (est).....\$2400 Population in 1897 (est).....\$000

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.--{JAS. GLENDENNIG, Mayor. This city is situated in Salt Lake County

This city is situated in Salt Lake County LOANS- When Due. CITY BONDS-1888-1891-5s, Sept., \$500,000...Sept. 1, 1908 5s, Jan., \$500,000...Jan. 1, 1911 Subject to call after Sept. 1, 1898 5s, Jan., \$500,000...Jan. 1, 1911 Subject to call after Jan. 1, 1901 Subject to call after July 1, 1912 Subject to call after July 1, 1910 Subject to call after July 1, 1910 Subject to call after July 1, 1911 Subject to call after July 1, 1901 Subject to call after July 1, 1911 Subject to call after July 1, 1912 Subject to call after July 1, 1914 Subject to call af

Subject to call after July 1, 1901 | Water debt (included)... 548,000 INTEREST on the bonds due in 1908 is payable at the Am. Ex. National Bank, New York, or Desert Not. Bank, Salt Lake City, at option of bondholder; on those due in 1911 at the Importers' & Trad-ers' Nat. Bank, New York, or Union Nat. Bank, Salt Lake City, at option of bondholder; on those due 1912 at the office of Wells, Fargo & Company, New York; on those due in 1914 at the National Bank of the Bepublic, 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 \$3,500,000. The annual income from the water works is \$75,000

DEBT LIMITATION.—The debt of this city is limited by a special Act of Congress, approved in 1894, to 6 per cent of assessed valuation. 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 60 per cent of the actual value. City tax proper (per \$1,000), \$7.00; total tax rate (per \$1,000), \$25 60.

POPULATION.—The population in 1890 was 44,843; in 1880 was 20,763; in 1895 was 48,076.

SALT LAKE CO.—S. H. LYNCH, Treasurer. Salt Lake City is the county seat. LOANS— When Due. COUNTY BONDS— State County Seat. FUNDING BONDS— 55, J&J, \$120,000..1906 to 1916 Tax valuation 1896...43,352,121 FUNDING BONDS— 55, J&J, \$120,000..July 1, 1917 Subject to call after 1907. Bonded debt Jan. 1, '97. \$350,000

WEBER CO .- J. P. LEDWIDGE, Auditor.

Territory of New Mexico DEBT, RESOURCES, ETC.

Organized as a Territory (Act Sept. 9, 1850) - Dec. 13, 1850 Total area of Territory (square miles) 122,580 Territorial Capital Santa Fe Governor (term expires June 7, 1901) - Miguel A. Otero Secretary (term expires June 7, 1901) - George H. Wallace Treasurer (term expires March 2, 1899) - Samuel Eldodt

Legislature meets biennially in odd years the third Monday of January, and sessions are limited to 60 days.

The bonded debt at present is as follows :

LOANS-		Princip	al
NAME AND PURPOSE.	P. Ct. Payable.	When Due. (hutstand'a
Capitol building bonds	7 M& S	1904 & 1905	
Capitol contingent bonds Capitol rebuilding bonds	5 M&N		50,000
	biect to call after		75,000

 LOANS Interest.
 Principal.

 NAME AND PURPOSE.
 P. Ot. Payable.
 When Due. Outstand'g.

 Casual deficit bonds.
 5 J & J May 1, 1923
 101,800

 Subject to call May 1, 1903.
 Subject to call May 1, 1903.
 101,800

 Current expense bonds of '87.
 6 ann'lly 1907 & 1908
 150,000

 Subject to call in 1897 and 1898.
 Insane Asylum, 1891.
 6 J & J Oct. 1, 1921
 25,000

 do
 do
 1897.......
 5 J & J July 1, 1925
 15,000

 Military Institute bonds.
 5 J & J July 1, 1925
 15,000

 Subject to call after 1917.
 1927
 10,000

 Bubject to call after 1917.
 1927
 10,000

 Subject to call after 1917.
 1919
 200,000

 Subject to call after 1917.
 1919
 200,000

 Subject to call after 1909.
 Subject to call after 1909.
 1919

 Provisional debt bonds.
 6 M & S J July 1, 1923
 104,000

 Subject to call after 1905.
 <t

POPULATION OF TERITORY.—The population of New Mexico has been as follows in the years named: 1890......133,593 | 1870......91,874 | 1850......61,547 1880......19,565 | 1860......*87,034 | * 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

TERRITORY OF NEW MEXICO.

BERNALILLO CO .- County seat is Albuquerque.

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).

LOANS — When Due. | Total debt Sept. 1, 1897. \$54,400 6s, J&J, \$16,000....July 1, 1927 Subject to call after 1907. | Population in 1890 was.....7,974

EAST LAS VEGAS .- This town is the county seat of

San Miguel County. LOANS When Due. FUNDING BONDS Konternation (Control of the state of the sta INTEREST on the funding bonds is payable at the Chemical National Bank, New York.

GRANT CO.-E. M. YOUNG, Probate Clerk. County seat is Silver City.

County seat is Silver City. LOANS— When Due. CURRENT EXPENSES— 6s, J&J, \$27,000July 1, 1919 Subject to call after July 1, 1899 FUNDING BONDS— 6s, J&J, \$\$2,500July 1, 1919 Subject to call after July 1, 1899 Bonded debt Jan. 1, '97 (abt.) 248,000 Total debt Jan. 1, '97 (abt.) 248,000 Tax valuation 1896.....3,334,490 RAILROAD BONDS— 7s, J&J, \$17,000.....July 1, 1903 Total debt Jan. 1, '97 (abt.) 248,000 Tax valuation 1896.....3,334,490 For Side to call after July 1, 1909 Subject to call after July 1, 1909 Bonded debt Jan. 1, '97 (abt.) 248,000 Tax valuation 1896.....3,334,490 For J&J, Str., 000.....July 1, 1903 Total tax (per \$1,000) '96..\$24'50 To addition to above tax rate is a Silver City tax of \$16 per \$1,000. In addition to above tax rate is a Silver City tax of \$16 per \$1,000.

LAS VEGAS .- County seat of San Miguel County.

LOANS— When Due, School House Bonds. 7s, J&J, \$15,000.....July 1, 1905 Subject to call after 10 years. INTEREST is payable in New York City. Interest in the state of the magnet of the state of the sta

MORA CO.-SIMON VORENBURG, Treasurer. County seat is Mora. A portion of this county was cut off and added to Union County, thus reducing valuation after 1893.

LOANS-When Due.Floating debt about \$18,000COURT HOUSE BONDS.-Total debt Aug. 1,'97, abt. \$8,0006s, J&J, \$70,000.....July 1, 1919Tax valuation 1896....1,111,230Subject to call after 10 years.Total tax. (per \$1,000)'95 29:75Interest 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 | Population in 1890 was....24,204 Tax valuation 1896.... 4,907,905 | Population in 1880 was....20,638

SANTA FE CO .- County seat is Sante Fe.

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SOCORRO CO.-ABRAN ABEYTA, Treasurer. seat is Socorro.

County seat is Socorro. LOANS- When Due. CURRENT EXPENSE BONDS: 6s, J&J, \$50,000.....July 1, 1919 Subject to call after July 1, 1899 FUNDING BONDS-(Continued.) 6s, J&J, \$48,700.....July 1, 1919 Subject to call after July 1, 1899 FUNDING BONDS-(Continued.) 6s, J&J, \$48,700.....July 1, 1919 Subject to call after July 1, 1899 FUNDING BONDS-(Continued.) 50, J&J, \$50,000.....July 1, 1919 Subject to call after July 1, 1899 FUNDING BONDS-(Continued.) Subject to call after July 1, 1899 Total debt Jan. 1, 1897. \$55,700 Tax valuation.....2,592,304 Population in 1890 was....9,595 INTEREST is payable in New York City.

VALENCIA COUNTY.-County seat is Las Lunas.

Arizona Territory.

DEBT, RESOURCES, ETC.

Organized as a Territory (Act. Feb. 24, 1863) - Feb. 24, 1863
Total area of Territory (square miles) 113,020
Territorial Capital Phoenix
Governor (term expires July 19, 1901) Myron H. McCord
Secretary (term expires June 7, 1901) Chas. H. Akers
Treasurer Johnstone
Legislature meets biennially in odd years the third Monday

in January, and sessions are limited to 60 days.

In 1891 arrangements were perfected through an act of Congress to innd all the Territorial, county and municipal indebtedness of this Territory at five per cent, and as fast as any portion of the debt matures it will be replaced by a five per cent loan. The Territory has the present year attempted to sell \$275,000 of 5 per cent 20 to 25-year bonds to fund its floating debt.

LOANS- NAME AND PURPOSE. Funding Bonds	-Interest.	Princip	val
NAME AND PURPOSE.	P. Ct. Payable.	When Due. i	Julstand'g.
Funding Bonds	8 6 Jan.	Jan. 15, 1913	\$150,000
do do	5 J&J	July 15, 1942	1,782,000
Subject to ci	all after July 1		
Gila Bridge bonds		May 15, 1900	15,000
Insane Asylum bonds1885		July 1, 1905	100,000
Subje	ect to call July	1, 1895.	
University bonds1887		Jan. 1, 1907	25,000
Subje	ect to call July	1, 1897.	
Wagon road and bridge 1885			12,000
World's Fair bonds1892	3 5 July	July 1, 1912	30,000
INTEREST is payable in gol	ld at the office o	f the Territorial	Treasurer

at the Guaranty Trust Co., New York City TOTAL DEBT, ETC. - The total debt Jan. 1, 1897, was \$2,323,847, including a floating debt of \$209,847; deduct amount of county, oty and school district indebtedness, \$1,374,899; net Territorial debt, \$948,948; cash in general fund January 1, 1897, \$17,268. TAX EBEE - The bands to man the state of the state of the school district in the state of the school distribution o

TAX FREE.—The bonds issued by Arizona are exempt from taxation. ASSESSED VALUATION.—The Territory's assessed valuation in 1896 was \$24,047,176 and tax rate \$7.20. Actual value 1896 (official estimate), exclusive of mines, was \$64,000,000.

POPULATION OF TERRITORY,-Population of Arizona has been as follows in the years mentioned : 1896 (est.).103,240 1890.59,620 1880.40,440 1870.9,658 1860.*6,482

* This was population when Arizona was simply a county of New Mexico.

CITIES, COUNTIES AND TOWNS IN THE TERRITORY OF ARIZONA.

APACHE COUNTY .- N. GONZALES, Clerk. This county has been divided and Navajo County has been formed from a part of its territory. The indebtedness set apart for Navajo County is deducted below in reporting the net debt of Apache County. The reduction in population and assessed valuation figures after 1895 are of course explained by the foregoing. County set is 8t. John's.

TAX FREE.-All bonds of this county are exempt from taxation.

COCHISE CO .- 0. WENTWORTH, Treasurer.

County seat is Tombstone.
 LOANS When Due.

 COUNTY BONDS 73, Jan. 15, \$114,300.Jan.15, 1898
 (\$12,700 yearly) to Jan.15, 1896

 78, Jan. 15, \$68,000..1899 to 1908
 78, Jan. 15, \$68,000..1899 to 1908

 78, Jan. 15, \$68,000..1899 to 1908
 (\$6,800 yearly)

 Interest payable in Tombstone.
 (\$6,800 yearly)

 when Due.
 Bonded debt Sept. 15, '97. \$185,000

 All bonds are exempt from taxa'n.

 Jan.15, 1998

 Jar.15, 1998

 Tax valuation 1897

 September 1899

 All bonds are exempt from taxa'n.

 September 28, 1990

 September 29, 1990

 Population in 1897 (est.)...10,000

COCONINO CO.—A. T. CORNISH, Treasurer. County seat is Flagstaff. The debt represented by the Territorial bonds was created by Yavapai County previous to 1891, when this county was formed, and on January 15, 1894, was funded into 5 per cent 50-year Territorial bonds.

LOANS— When Due. TERRITORIAL BONDS (refunding) 55, J&J, \$159,000...Jan. 15, 1943. COURT HOUSE BONDS— 55, J&J, \$15,000...July 28, 1904 Interest payable in N. Y. City. Total debt Jan. 1, 1897.. \$174,000 Tax valuation, real.....1,164,439 Tax valuation, personal. 935,016 Total valuation 1895....2,099,455 Assessment about & actual value. Total tax (ner \$1000) \$29.00

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 Tax valuation 1895.....1,833,666 | Population 1895 about......8,500

MARICOPA CO .- LEE GRAY, Clk. B'd of Super. County seat is Phoenix. On Jan. 1, 1897, Maricopa County own 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.

 LOANS
 When Due.
 School Dist. Bonds

 COURT HOTSE, JAIL, ETC.
 School Dist. Bonds
 78, var., \$8,000....Sept. 23, 1899

 10s, Jan. 2, 2,500. Apr. 16, 1898
 7s, var., 76,200....Sept. 23, 1899

 7s, Jan. 2, 3,500. May 21, 1900
 Subject to call after 1907.

 7s,, \$2,000.Nov. 4, 1900
 Subject to call after 1907.

 7s,, \$2,000.... Apr. 2, 1915
 School debt (additional)... \$4,200

 7s, stan. 15, \$15,000. Dec. 3, 1903
 State and co.tax(per \$1,000,\$22:10

 7s, Jan. 15, \$15,000. Dec. 3, 1903
 Population in 1897 (est.) 15,009

 INTEFEST on the refunding bonds is navalle at San Francisco . on
 San Francisco . on

INTEREST on the refunding bonds is payable at San Francisco; on others at Phonix, Ariz.

MOHAVE CO,-County seat is Kingman

	and a second sec
	Total valuation 1895,\$970,923
COUNTY BONDS-	Total tax (per \$1,000)\$35.00
5s, J&J, \$105.363June, 1940	Population in 1890 was1.444
Interest is payable at Phœnix.	Population in 1880 was 1.190
Total debt Jan. 1, 1897. \$105,363	Population in 1894 (est.)1,600
the set of	

PHENIX.-{J. C. ADAMS, Mayor. I. M. CHRISTY, Treasurer.

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 gold bonds for the purpose of refunding the Fire Department bonds due in 1896 and \$39,500 of 5 per cent 30-year bonds to fund the floating debt; negotia-tions for the sale of the bonds at latest reports were under way.

TAX FREE .- Bonds of this city are exempt from taxation.

PIMACO.-CHAS. A. HOFF, Treasurer.

County seat is Tucson. Railroad-ald bonds of this county have been declared illegal by the United States Supreme Court.

INTEREST on the 7 per cent bonds is payable at First National Bank, New York City; on the 5 per cent bonds at Phonix, Ariz.

PINAL CO .- JOSE M. OCHOA, Clk. Bd. of Super. County seat is Florence.

Total debt Jan. 1, 1897... \$146,508 | Population in 1890 was.....4,251 Tax valuation, 1895.... 1,540,764 | Population in 1880 was.....3,044

PRESCOTT.—Prescott is situated in Yavapai County. LOANS— When Due. CITY HALL AND WATER-WORKS— 55, J&J, \$\$85,000.......1943-4:5 Interest payable at New York. Total debt (last returns)...\$\$8,000

TOMBSTONE.—JAS. T. DUNCAN, Council Cl'k. County seat of Cochise County.

 Total debt Sept. 1, 1897.
 \$13,812
 Assessment about ¹⁴ actual value.

 Tax valuation, real.
 67,234
 Total tax (per \$1,000) 1897.\$52:20

 Tax valuation, personal.
 63,862
 Population in 1890 was.....1.875

 Total valuation 1897.....
 131,097
 Population in 1897 (est).....600

Total debt Jan. 1, 1897... \$28,000 Total valuation 1896....1,358,863 About ¹3 actual value. City tax (per \$1,000)'95.... 10.00 Population in 1890 was....5,150 Population in 1897 (est.)....7,000 Bonds are all tax exempt.

AVAPAI CO.-C. AKERS, Cl'k Bd. Supervis'rs.

YUMA COUNTY.—CHAS. H. RÜSE, Treasurer. County seat is Yuma.

County seat is runa. LOANS— When Due. COUNTY BONDS,'87 & '93— 78, g., Jan, 1, \$58,500...... 58, g., J&J. 88,770.... SCHOOL BONDS— 78, g., Jot. 1 \$4,000.... 78, g., Jan, 1, 1,500.... 1910 Interest on the county 7s is pay-able in New York and San Fran-cisco; on the 5s at Phœnix, and on the school bonds at Yuma.

County seat is Prescott. Total debt Jan. 1, 1897... \$262,595 | Population in 1890 was.... 8,685 Tax valuation 1895......3,494,437 | Population in 1880 was.... 5,015 Tax valuation 1894......3,105,476 | Population in 1896 (est.)...15,000

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

PACIFIC STATES.

INDEX FOR THE PACIFIC STATES, CITIES, Etc.

CALIFORNIA-State, Cities, &c......Pages 146 to 150 | WASHINGTON-State, Cities, &c.....Pages 151 to 154 OREGON-State, Cities, &c..... Pages 150 to 151 | NEVADA-State, Cities, &c..... Pages 154 to 155

State of California.

DEBT, RESOURCES, ETC.

Admitted as a State (Act of Sept. 9, 1850) - Sept. 9, 1850 Total area of State (square miles) - - -- 159,360 State Capital 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.

LOANS-	-InterestPrinc	
NAME AND PURPOSE.	P. Ct. Payable. When Due.	Outstand'g
Funded debt bonds, 1873, g	. 6 J&J	\$2.277.500
Depot bonds, 1893		
Civil bonds of 1857		4.500
		500
Do 1860	. do do	500

PAR VALUE OF BONDS.—The bonds are for \$100, \$500 and \$1,000. INTEREST is payable at the office 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 debt 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:

fornia and the tax rate (per \$1,000) for the years indicated.

	Valuation.	Tax rate.	Years.	Valuation.	Tax rate.
	1,130,911,181	\$4.90	1886	\$816,446,700	\$5.60
1896	1,263,771,936	4.29	1885	859,512,384	5:44
1895	1,132,712,674	6.85	1880	666,399,985	6.40
1894	1,204,976,952	4.93	1875	618,083,315	6.05
1891	1,241,231,105	4.46	1870	277,538,134	8.65
1890	1,099,772,904	. 5.80	1865	183,534,312	11.15
1889	1,115,014,022		1860	148,193,540	6.00
	1,108,044,877		1855	103,887,193	6.00
1887	756,337,008	6.08	1850		5.00

 $\begin{array}{c} 1890 \dots 1,208,130 \mid 1870 \dots 560,247 \mid 1850 \dots 92,597 \\ 1880 \dots 864,694 \mid 1860 \dots 379,994 \mid \\ \mbox{In 1860-70 increase was } 180,253, \mbox{ or } 47.44 \mbox{ per cent; in 1870-80 } \\ 304,447, \mbox{ or } 54.34 \mbox{ per cent; and in } 1890-90 \ 343,436, \mbox{ or } 39.72 \mbox{ per cent } \\ \mbox{ The number of Chinese in the population was } 71,681 \mbox{ in } 1890 \mbox{ and } \\ 75,132 \mbox{ in } 1880. \end{array}$

CITIES, COUNTIES AND TOWNS IN THE 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.

TAX FREE.-Bonds of this city are exempt from taxation.

ALAMEDA.—This city is in Alameda County.LOANS—
CITY HALL—When Due.
Stream5s, March, \$21,250...1890 to 1910
(\$1,250 due yearly.)Sewer
Stream5s, March, \$21,250...1890 to 1910
(\$1,250 due yearly.)Sewer
Stream5s, March, \$21,250...1890 to 1910
(\$1,250 due yearly.)Sewer
Stream5s, March, \$22,750...1890 to 1910
(\$1,750 due yearly.)Net debt (last returns)FIRE DEFARTMENT—
SCHOOL—Solower
(\$1,750 due yearly.)Solower
StreamSolower
(\$1,750 due yearly.)Solower
StreamSolower
(\$1,750 due yearly.)Solower
StreamSolower
(\$1,750 due yearly.)Solower
StreamSolower
(\$1,750 due yearly.)Solower
StreamState & Co. tax (per \$1,000).\$1000
City tax (per \$1,000).\$1000

ALAMEDA CO.-O. M. SANFORD, Treasurer.

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....\$2,000,000

ALP	INEAlpine is	s in San	Diego County.
Total de Tax valu	bt (last returns)	22,123 222,236	State tax (per \$1,000 \$4.93 County tax (per \$1,000) 17:57 Population in 1890 was667 Population in 1880 was539
	luation 1894 2		

BERKELEY .- M. L. HANSCOM, Town Clerk. Berkeley is in Alameda County.

BUTTE CO .- County seat is Oroville.

Floating debt.... Total debt Feb. 1, '97... Sinking fund.....

COLTON	M. GILBERT, Mayor. D. JOHNSTON, Clerk.
Coltou is in San Ber	nardino County.

LOANS— When Due. CITY HALL BONDS— 7s, Jan., \$7,800, g......1910 ELECTRIC-LIGHT BONDS— 6s, J&J, \$5,850..... 1897-1936 Part payable yearly.

LOANS— When Due. WATER BONDS— When Due. G. g., J.&J, \$60,800, g....1897-1935 Part payable yearly. Interest payable at eity treasury. Total debt Feb. 1, 1897... \$74,450 Water debt (included).... \$60,800 Tax valuation 1896...... 600,000 Assessment about ½ actual value. Population in 1890 was....1,315 Population in 1897 (est'd)....2,000 When Due. | Water debt (included)... \$60,800 Tax valuation 1896..... 600,000

EL DORADO CO .- A. S. Bosquit, Auditor. County seat is Placerville.

LOANS-When DueTax valuation, rallroads. \$245,827COUNTY BONDS-Total valuation. 1897....3,908,1425s, J&D, \$109,000 g...June 1, 1907State tax (per \$1,000) '97....\$510Subject to call.County tax (per \$1,000) '97....990Total debt July 1, '97....\$109,000Population in 1890 was.....9,232Tax valuation, personal.651,970

FRESNO.-J. W. SHANKLIN, City Clerk. This is the county seat of Fresno County

FRESNO CO .- H. E. BARNUM, Auditor, County seat is Fresno.

GLENN COUNTY .-. J. H. GRAVES, Auditor. County seat is Willow.

TAX FREE,-All bonds of this county are exempt from taxation.

HANFORD.— {8, B. HICKS, Mayor. JOHN F. PHYOR, City Clerk. This city is the county seat of King's County.

 This city is the county seat of King's County.

 LOANS When Due.

 CITY HALL BONDS Tax valuation 1896......\$744,747

 Real valuation (about)...3,000,000
 6g, Jan, \$24,000 g......1898

 (SI,500 due yearly on Jan. 1.)
 School tax (per \$1,000).....032

 Int. at Chem'l Nat. Bank, N.Y. eity.
 Population in 1890 was.....942

 Bonded debt Feb. 1, 97...\$24,000
 Population in 1895 (est.)....2,500

HOLLISTER.-J. H. SHAW, Town Clerk.

County sent of San Benito County.

LOANS- When Due. Sewer Boyns-6s, g., semi an., \$35,000 g.'98 to'37 (\$\$75 due yearty on June 1.) Total debt Aug., 1897.....\$35,000 Population in 1890 was.....1,234 Tax valuation 1897.....1,100,000 INTEREST payable at office of the Town Treasurer.

HUMBOLDT CO .- JOSEPH TRACY, Treasurer. County seat is Eureka.

78, 5 Bor

INYO COUNTY, -County seat is Independence.

LOANS- When Due.	Tax valuation, personal. \$353,391
REFUNDING BONDS-	Tax valuation, railroads. 158,683
5s, M&S, \$62,0001904	Total valuation 18961.630.976
Subject to call.	Assessment about 10 actual val.
Floating debt \$990	State & co. tax (per 1,000) 21.50
Total debt July 1, 1896 62,990	Population in 1890 was 3,544
Cash on hand 9,202	
Net debt	
Tax valuation real 1118000	

KERN COUNTY .- B. A. HAYDEN, Auditor, County seat is Bakersfield.

OPTIONAL-The 6 per cent bonds are subject to call at the option of the county.

TAX FREE,-All bonds are exempt from taxation.

KINGS COUNTY .-

CALIFORNIA-CITIES AND TOWNS,

LOANS— When Due. | Tax valuation, personal. \$654,135 COURT HOUSE BONDS— 1906 4s, anv., \$32,000, 1906 Bonded debt July 1, '96. \$32,000 (State tax (per \$1,000).... 4'29 Tax valuation, real.....5,755,860 | County tax (per \$1,000)... 1171

LAKE COUNTY .- W. C. MOORE, Treasurer.

County seat is Lakeport.

TAX FREE .- Bonds of this county are exempt from taxation.

LINDA VISTA IRRIGATION DISTRICT .- Total bonded debt April 1, 1897, \$176,000.

LOS ANGELES.- {M. P. SNYDER, Mayor. W. A. HARTWELL, Treasurer. This is the county seat of Los Angeles County.

This is the county seat of Los Ang. LOANS- When Due. BONDS OF 1881-7s, J&J, \$18,000....July 1, 1901 FUNDRG BONDS-5s, May 1, \$45,500....1898-1911 (Part due yearly on May 1.) GENERAL IMPROVEMENT '86-7-8. 6s, J&J, \$41,000...1906-74.9 INTERNAL SEWER SYSTEM, 1890-5s, J&J, \$249,100....1898-1911 (Part due yearly on July 1.) MAIN SEWER, 1871-7s, J&J, \$12,000...July 1, 1901 REFUNDING BONDS-4s, J&D, \$211,000g..1898 to 1910 (\$20,000 yearly on June 1.)

INTEREST on the school bonds on the sewer bonds of 1890 and 1892, on the police station bonds and on the water-works bonds is pay-able in New York; on all other bonds at the office of the City Treasurer.

LOS ANGELES CO .- County seat is Los Angeles.

LOANS-COUNTY BONDS-Gg, J&J, \$13,000 g. Jan. 1, 1902 Gg, J&J, 246,000 g. July 1, 1904 Jag, J&J, 246,000 g. July 1, 1905 Jag, J&J, 246,000 g. July 1, 1905 Jag, J&J, 272,000 g. July 1, 1905 Jag, J&J, 136,000 g. July 1, 1905 Int. paid by County Treasurer. Total debt Feb. 10, 1896, \$706,500 CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/ON - 41 bord s which to coll at cash disc on 40 days applied CDDI/

OPTION .- All bonds subject to call at any time on 40 days notice.

LOANS - When Due.	0
RAILROAD REFUNDING BONDS-	
4s, J&J, \$160,0001916	1
REFUNDING BONDS.	B
5s, J&J, \$16,0001901	8
58, J&J, 32,0001902	
5s, J&J, 16,0001905	1

Bond'd debt July 1, '96. \$224,000 Tax valuation, real....10,512,403 Tax valuation, personal 1,103,318 Tax valuation, railroads 795,285 Total valuation 1896...12,411,006 State & Co. tax (per \$1,000).13:00 Population in 1890 was....13,072

MARYSVILLE .- W. J. ELLIS, Mayor.

LOANS-Wills-set. When Duc. Leves Bonds-Bas, g., J&J, \$3,500, g. Apr. 1, 1896 Dranna Age Bonds-5s, g., Nov., \$36,000, g. 1897-1905 Interest is payable at Marysville. Thaid by Marceville City Library.

* Heid by Marysville City Library. |

MENDOCINO CO .- County seat is Ukiah.

 LOANS When Due.

 COURT HOUSE BOXDS Net debt July 1, 1896...
 \$83,358

 County HOUSE BOXDS Tax valuation, real...
 9,644,462

 County BoxDs 1902
 Tax valuation, real...
 9,644,462

 County BoxDs 1902
 Tax valuation, real....
 9,644,462

 County BoxDs 1902
 Tax valuation, real.....
 9,644,462

 South BoxDs Assessment about ½ actual value.
 318,645

 Cast Adustion 1, \$1901
 Assessment about ½ actual value.
 State & Co. tax (per \$1,000)...\$18

 Bonded debt July 1, '96 \$106,500
 Population in 1890 was....17,612
 Population in 1890 was....12,800

 Total debt.......
 117,689
 Population in 1896 (est.)...20,000

MERCED COUNTY-County seat is Merced.

3,391 6,683 0,976

County seat is Lakeport. LOANS- When Due. ROAD AND IMP. BONDS-5s, A&O, \$47,800.....Oct. 7, 1907 Subject to call at any time. Int. payable at County Treasury. Total valuation 1896.....\$18:00 Total tax (per \$1,000).....\$18:00 Population in 1890 was......7,101 Total debt Mar. 23, 1897 \$47,800 Tax valuation, real.....2,956,925 Total valuation in 1896 (est.)....7,500 The tax valuation of personal property, as given above, includes mortgages to the amount of \$457,912.

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geles County. LOANS- When Due. POLICE STATION, 1895-4¹2s, J&J \$38,000....1898 to 1935 (\$1,000 yearly.) SCHOOI IMPROVEMENT, 1889&'95 5s, A&O, \$130,000.....1898-1910 (Part due yearly on Oct. 1.) 4¹2s, J&J \$291,700...1898 to 1935 (\$1,140 due yearly.) SEWER BONDS 1892-5s, M&N, \$315,000.....1897.1912 (Part due yearly in Nov.) WATER WORKS BONDS, 1895-4¹2s, J&J, \$29,250...1897 to 1935 (¹40 due yearly.)

able in New York; on all other bonds at the office of the City Treasurer. TOTAL DEBT.—The city's bonded debt on Sept. 22, 1897, was \$1,380,550; water debt (included), \$29,250; sinking fund, \$34,078; net debt, \$1,346,471. The city has no floating debt. DEBT LIMITATION.—The city charter limits its debt to the amount of \$2,000,000, exclusive of loans for water works and sewers. ASSESSED VALUATION in 1897 of real estate was \$53,908,837; personal property, \$4,778,057; total, \$55,686,894; total tax rate (per \$1,000, \$25'00, including State tax, \$5'10, county tax \$7'40 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; in 1880 it was 11,183.

MARIN CO .- County seat is San Rafael.

Marysville is the county seat of Yuba County.

INTEREST on the bonds of 1887 is payable in Merced.

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STATE AND CITY SUPPLEMENT.

MODESTO .- This city is in Stanislaus County.

INTEREST is payable at Modesto or San Francisco.

MONROVIA.-{C. O. MONROE. Mayor. W. A. CHESS, City Treasurer.

Monrovia is in Los Angeles County

MONTEREY CO.-N. HARTWELL, Treasurer. County seat is Salinas.

 LOANS
 When Due.
 Tax valuation, real...\$14,591,826

 BRIDGE BONDS
 Tax valuation, person'l 1,418,606

 5s, J&J, \$\$55,000, g......1908
 Tax valuation, person'l 1,418,606

 COURT HOUSE & JAIL BONDS
 Total valuation 1896...17,372,736

 7s, J&J, \$60,000, g......1903
 State & Co.tax (per \$1,000),\$15:00

 Total debt July 1, '96.....\$145,000
 Population in 1890 was.....18,637

NAPA COUNTY.-GEO. F. GARDNER, Treas. County seat is Napa City.

LOANS — When Due. Tax valuat'n, railroads. \$780,629 FUNDING BONDS — Total valuation 1896..13,181,579 6s, J&D, \$16,000....June 30,1900 Subject to call at any time. State tax (per \$1,000)..... \$4'29 Tax valuation, real....10,300,240 Population in 1890 was....16,411 Tax valuat'n, personal. 2,100,710

INTEREST is payable at County Treasurer's office.

TAX FREE.-Bonds of this county are exempt from taxation.

OAKLAND.-{W. R. THOMAS, Mayor. R. W. SNOW, Auditor.

Oakland is the county-seat of Alameda County.

LOANS— When Due. FUNDED DEBT BONDS, 1872— 8s, Q—J, \$48,000...June 18,1903 Subject to call after June 18, 1893 FUNDED DEBT, 1874— 8s, Q—J, \$\$1,000...June 9, 1905 Subject to call at any time. Statistical distribution of the second d

TOTAL DEBT.—The city's total debt on September 1, 1897, was \$569,000. The interest on the bonded debt for the year ending July 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-tory of real estate belonging to the city of Oakland, published in the city Auditor's report for 1896-97:

Real estate belonging to School Department	
do do Fire Department	15,900
do do Public Parks	583.000
Land occupied by Wharf	50,000
Land for Pumping Station	1.000
The second s	1,000

Total value of real estate belonging to city \$979,150

ASSESSED VALUATION.—The assessed valuation and tax rate (per \$1,000) have been as follows for the years indicated: Years. Valuation. Tax Rate. | Years. Valuation. Tax Rate.

1897	48,334,650\$	1909	Q10 720 200	@11.00
1000	10,001,000	1002	φ±4,105,000.	
1990	46,446,798 10,00	1 1890	39,453,392.	10.20
1895	45,382,330 11.20	1885	29.217.050	9.80
1894	44,821,230 11.20	1001	00 000 001	10.10
POPULA	ATION in 1890 was 48,6	82: in 1880	it was 34 555	5 · in 1897
(estimated)	70,000	, m 1000	10 11 43 0 2,000	, m 1001

PASADENA.-{C. HARTWELL, Mayor. JOHN MCDONALD, Clerk.

This city is in Los Angeles County.

When Due.

PASADENA CITY SCHOOL DISTRICT

Includes the City of Pasadena and North and East Pasadena. E. A. Walker, Secretary.

LUANS- when Due	2. Total debt Feb, 12, 1897. \$54.250
SCHOOL BONDS-	Aggagggd walattin 107/act 1 700 000
To MART OTLOTO TOOT	Assessed valu't'n'97(est)1,500,000
7s, M&F, \$14,2501897-1898	B Estimated value of pron-
68,, \$40,0001898-190	
	erty 140,000
(\$5,000 due yearly.)	Population in 1897 (about) 12 000

PLACER COUNTY .- County seat is Auburn.

 LOANS When Due.
 Tax valuation, raih'ds.\$1,987,898

 COUNTY BONDS State Due.
 Tax valuation, raih'ds.\$1,987,898

 S5, A&O, \$72,000
 State tax (per \$1,000).
 429

 (\$4,000 yearly in October)
 State tax (per \$1,000).
 429

 Bonded debt July 1,'96.
 \$72,000
 Population in 1890 was....15,101

 Tax valuation, personal.
 998,945
 Population in 1880 was....14,232

PLUMAS COUNTY.-W. S. DEAN, Treasurer. County seat is Quincy City.

LOANS-COUNTY BONDS-Gs, Oct. 3, \$10,000,g., Oct. 3, 1901 Gs, Not. 7, 11,000,g., Nov. 7, 1901 All bonds optional at any time. NTEREST is payable at County Treasurer's office. TAY EDEE

TAX FREE .- Bonds of this county are exempt from taxation.

REDLANDS.— { WM. FOWLER, Mayor. L. W. CLARK, Clerk. This city is in San Bernardino County. LOANS-CITY BONDS (gold)— 6s, M&N, \$75,000....May 1, 1898 (\$5,000 pay., y'rly to May 1, 1912 Interest at Chase Nat. Bank, N. Y. Total debt Feb., 1897.... \$80,000

SACRAMENTO CO.-Edward Lyon, Treas. County seat is Sacramento. Bonded debt Jan. 1, '97...\$515,000 County has no floating debt. Sinking fund...... 10,601 Net debt Jan. 1, 1897... 504,398 Tax valuation 1896.....36,280,353 State & co. tax (per \$1,000).\$12'00 Population in 1890 was... 40,339 Population 1897 (about) ... 48,000

When Due.
Feb.1,'98-'03
July 1, 1912
July 1, 1913
July 1, 1905
)Jan. 1, 1908

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. County seat is Hollister.

SAN BERNARDINO.-San Bernardino County. Total debt (last returns). \$188,000 | Tax valuation 1892....\$4,617,000 Water debt (6s included) 128,000 | Population in 1890 was... 4,012

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.

INTEREST is payable at San Diego.

OPTIONAL.-Any of the above bonds are subject to call on forty days notice.

SAN DIEGO COUNTY, CORONDO SCHOOL DISTRICT-

LOANS- When Due. | Tax valuation 1894.... \$981,343 8s, ann., \$28,500.....Dec. 3, 1904 | Real valuation, about...1,750,000 (Part due yearly) Total debt Sept. 1, 1897... \$28,500 | Population in 1897 (est.)....1,400

SAN FRANCISCO-{ADOLPH SUTRO, Mayor. JOHN A. RUSSELL, City Clerk.

San Francisco is in San Francisco County, and the financial statement given below is for both county and city.

LOANS -	When Due.			When	n Due.
CITY HALL BONDS-		OLD CL			
6g., J&J, \$66,500, g	.July 1, 1899	6g., J&J,	\$1,500,	g.Jan. 1	. 1888
Subject to ca	all.	PARK B	ONDS-		
JUDGMENT BONDS-		6g., A&O,	\$250,000). g. Apr. 1	. 1904
70 A&0 \$1 000 0	Oct 1 1887				,

PAR VALUE OF BONDS-The bonds of this city are for \$1,000 and \$500.

INTEREST is payable in gold in San Francisco.

INTEREST is payable in gold in San Francisco. TOTAL DEBT, SINKING FUNDS, Erc.—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: *Mar.* 1, '97. *July* 1, '96. *July* 1, '95. *July* 1, '94. Total bonded debt.....\$544,000 \$572,000 \$599,000 \$930,000 Sinking funds......\$150,000 \$186,000 \$237,796 \$260,871 TAY EPEE - All bonds of this of the constant formation

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 public squares	\$10,000,000
Fire department, lots and improvements	1,300,000
City halls, county jails, hospitals, almshouses, House of	
Correction, Industrial School, lots and improvements	
Cemetery reservation	
Sundry lots	
Channel-Street lots from Ninth to Eighteenth streets	
School lots, improvements, libraries, furniture, &c	5,140,257
Matal	

Fotal......\$25,000,257

SAN DIEGO.— {D. C. REED, Mayor. T. J. DOWELL, Treasurer. This is the county seat of San Diego County. LOANS— When Due. MUNICIPAL BONDS. 78, J&J, \$42,000 part each year to July 1, 1905 School BONDS. 58, J&D, \$4,000.....1898 to 1907 \$4,000 due yearly on Dec. 1. Sewen BonDs. 58, M&S, \$218,000 part each year to Mar. 1, 1907 All above bonds are subject to call at any time.

October, 1897.

ASSESSED VALUATION,-The following table gives the assessed valuation of real estate and personal property and the total State, city and county tax rate (per \$1,000) for the years indicated.

	~~~A	ssessed Valuation	1 Tot	at Tax Rale
Years.	Real.	Personal.		r \$1,000.
1896-'97	\$275,334,295	\$82,251,831	\$357,586,126	\$13.98
1895-'96	265,031,325	62,814,017	327,845,342	22.50
1894-'95	261,809,115	63,299,903	325,109,018	14.93
1893-'94	276,457,420	66,186,759	342,644,179	16.06
1892-'93	277,346,008	68,884,698	346,224,706	14.34
1889-'90	241,119,410	64,920,995	306,040,405	17.22
1884-'85	164,495,888	59,013,672	223,509,560	15.77
1879-'80	166,429,845	51,057,229	217,487,074	19.95
1874-'75	162,466,177	101,763,267	264,229,444	20.99
1869-'70	69,776,603	44,982,907	114,759,510	30.80
1864-'65	47,345,973	35,851,652	83,197,725	29.80
1861-'62			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

and for State purposes of as provided in 1896-97 for city and county purposes The amount of taxes levied in 1896-97 for city and county purposes (exclusive of railroads assessed by the State Board of Equalization, \$203,753) was \$4,090,699; for State purposes was \$1,810,679; total amount of taxes, \$5,901,378. The estimated revenue for city and county purposes from other sources than taxation was \$1,630,513.

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 AND PLEASAN VALLEY IRRIGATION DIS TRICT.—Jas. D. McDiarmid, President. PLEASANT DIS-

This district is in Riverside County. Winchester, P. O.

LOANS-WATER WORKS-6s, J&J, \$228,000....Jan 1, 1902 (Part due yearly thereafter.) Interest payable in Winehester.

SAN JOAQUIN CO .- County seat is Stockton.

LOANS- When Due. COURT HOUSE BONDS-4s. J&J, \$139,000....July 1, 1907 HOSTITAL BONDS-5s. J&J, \$\$42,000....Jan. 1, 1913 JAIL BONDS-5s. J&J, \$\$42,000....Jan. 1, 1913 JAIL BONDS-5s. J&J, \$\$45,000....July 1, 1911 State & co. tax (per \$1,000).\$11:00 All above bonds are subject to All above bonds are subject to Population in 1850 was...28,629 Population in 1850 was...24,349 Population in 1857 (est)...28,629

Principal 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.--{W. KOCHE, Mayor. J. W. EWING, Clerk. This city is in Santa Clara County.

LOANS- When Due, BRIDGE BONDS-5g., Jan., \$67,50, g....\$750 yearly CITY HALL BONDS-5g., Jan., \$67,500, g...7,500 yearly Szwier Bonds-6g., Jan., \$127,250, g.,\$14,250 yearly

INTEREST is payable at the office of the City Treasurer and interest and principal are payable in gold. TOTAL DEBT on December 11, 1896, was \$250,000. The then had no sinking fund and no floating debt.

then had no sinking rund and no nonting dept. ASSESSED VALUATION of real estate for 1896 was \$16,337, personal property, \$1,364,820; total, \$17,702,395. The total tax (per \$1,000) in 1896 was \$22.50. Property is assessed at about ¹₂ its actual value.

POPULATION in 1890 was 18,060; in 1880 was 12,567. the population within the city limits was estimated at 17,600.

SAN LUIS OBISPO CO .- County seat is San Obispo.

LOANS- When D	hue.   Cash in treasury \$34,787
COUNTY BONDS-	Net debt
6s, F&A, \$13,5001	902 Tax valuation.real 11.071.303
68, J&J, 50,000	905 Tax valuation, pers'L. 1.893.848
58, F&A, 20,000	002 Tax valuation, railr'ds 857,173
5s, M&S, 20,000	911 Total valuation 189613.822.324
ROAD BONDS-	Stateandco.tax(p.\$1.000) \$16.70
8s, J&J, \$30,0001!	902   Population in 1890 was 16.072
Total debt July 1, 1896 \$153,	500 Population in 1895 (est.) 15,500

SAN MATEO CO .- GEO. BARKER, Auditor.

County seat is Redwood City.

SANTA BARBARA,-Santa Barbara is in Santa Barbara County.

# INTEREST on the boulevard bonds is payable at the Chemical National Bank, New York; on sewer bonds at Santa Barbara.

SANTA BARBARA CO .- County seat is Santa Barbara.

SANTA CLARA CO.-Jos. A. Lorz, Treas.

County seat is San Jose

INTEREST is payable at County Treasurer's office. TAX RATE inside cities and incorporated towns is \$10.00; and \$13.00 in the country, including road tax.

OPTIONAL.-The bonds are all subject to call at the option of the Board of Supervisors.

Board of Supervisors. SCHOOL DISTRICT'S DEBT on Feb. 1, 1897: 8s. Jan., \$2,000....Jan. 1, 1902 | 6s, var.. \$31,500.....1898 to 1903 7/2s, July 700....July 1, 1903 Total debt June 30, 1897..\$67,150 7s, var., 32,950......1898 to 1907 |

#### SANTA CRUZ.-

This city is in Santa Cruz County. The city is now in litigation over its refunding bonds, which it refuses to pay, claiming error in issue, fraud, and various other points.

LOANS— When Due. REFUNDING BONDS—(GOLD)— 5s, Apr., \$282,000 Apr. 15, '97'28 (\$9,000 due yearly.) Interest payable at Santa Cruz. Interest payable at Santa Cruz.

TAX FREE.-Bonds of this city are exempt from taxation.

SANTA CRUZ CO .- W. H. BIAS, Treas. County seat is Santa Cruz.

LOANS- When Due. REFUNDING BONDS-4¹2s, J&D, \$102,000 ......1905 School Dist. debt Feb. 1, 1897. \$180,300 Total debt Feb. 1, 1897. \$180,300 Tax valuation 1890 was.....19,270 Population 1890 was.....19,270 Population 197 (local est.)....21,000

INTEREST is payable at Santa Cruz. These bonds are owned by the State.

TAX FREE-All bonds issued by this county are exempt from taxa-

SANTA MONICA.—{E. F. JONES, Mayor. C. S. DALE, Clerk.           Town in Los Angeles County. LOANS— Sewer BONDS— (\$1,000 due yearly on Sept. 1.) Total debt Sept. 15, 1897.\$30,000         Tax valuation 1897\$1,799,545 Real valuation (est.)35000,000 (\$1,000 due yearly on Sept. 1.) Total debt Sept. 15, 1897.\$30,000           "'riy         SANTA ROSA.—{I. W. JESSE, Mayor. (\$1,000 due yearly on Sept. 1.) Total debt Sept. 15, 1897.\$30,000         Tax valuation 1897\$17,90,545 Real valuation (est.)3500,000 (both           "this city is in Sonoma County. LOANS— When Due. (\$4,125 due yearly.) Total debt Jan. 1, 1897\$150,607 Tax valuation 1897\$23,303 Total debt Jan. 1, 1897\$150,607 Tax valuation 1897\$23,303 Population in 1890 was\$23,303 Population in 197 S,000 to 10,000 Population in 197 S,000 to 10,000 Population in 1890 was\$220           SHASTA CO.—WILLIAM A. SMITH, Treasurer. County seat is Bedding. LOANS— Total debt Mar. 1, 1897\$47,000         Tax valuation 1896 was2,133 Population in 1890 was2,133 Population in 1890 was		the second se
Town in Los Angeles County.       Tax valuation 1897\$1,799,545         Bues       Sewers BONDS-       Real valuation (est.) \$250,000         6s, M&S, \$\$30,0001898 to 1927       Total debt Sept. 1.5, 1897\$30,000       Total tax (per \$1,000) '97\$17.80         arly       Total debt Sept. 1.5, 1897\$30,000       Total tax (per \$1,000) '97\$17.80         population in 1890 was		SANTA MONICA{R. F. JONES, Mayor.
LOANS- Sewer BONDS- (\$4,000 due yearly on Sept. 1.) Total debt Sept. 15, 1897. \$30,000         Tax valuation 1897\$1,799,545 Real valuation (est.)\$7,00,000           arly         Total debt Sept. 15, 1897. \$30,000         Total tax (per \$1,000) ?7.507.807.807           arly         SANTA ROSA (1. W. JESSE, Mayor. LOANS- WATER BONDS- 4s, Dec., \$152,625,g. Dec., '97 to '33 (\$4,125 due yearly.) Total debt Jan. 1, 1897\$152,625 Sinking fund         Men Due. (1. W. JESSE, Mayor. (2. L. MOBLEY, City Clerk. MoBLEY, City Clerk.           575; (84,125 due yearly.) Total debt Jan. 1, 1897\$152,625 Sinking fund         Net debt Jan. 1, 1897\$23,000 Fopulation in 1890 was\$23.300 Fopulation in 1890 was\$23.300 Fopulation in 1890 was\$223 SHASTA COWILLIAM A. SMITH, Treasurer. County seat is Redding. Interest is payable at Redding. Total debt Mar. 1, 1897\$47,000 Sinker function 1897 (local est.).17,000 SIERRA COUNTY County seat is Downieville.		
Sewer Boxbs- (\$1,000 due yearly on Sept. 1.)         Real valuation (est.) 3,500,000 (\$1,000 due yearly on Sept. 1.)           arly         Total debt Sept. 15, 1897\$30,000         Population in 1890 was		
Due.       6s, M&s, \$\$30,0001898 to 1927 (\$1,000 due yearly on Sept. 1.) (\$1,000 due yearly on Sept. 1.) (\$2,000 d		Sewer Roype- Ran Die. Tax valuation 1897\$1,799,545
(\$1,000 due yearly on Sept. 1.)       Population in 1800 was1,627         Total debt Sept. 15, 1897\$30,000       Population in 1896 was2,928         (*Tily       SANTA ROSA	_	
arly       Total debt Sept. 15, 1897\$30,000   Population in 1896 was2,928         y'rly       SANTA ROSA{0.1. W. JESSE, Mayor.         Yoboth       This city is in Sonoma County.         LOANS-       When Due.         WATER BONDS-       Net debt Jan. 1, 1897\$150,607         Yatal debt Jan. 1, 1897\$152,625       Net debt Jan. 1, 1897\$2330         Sontal debt Jan. 1, 1897\$152,625       Net debt Jan. 1, 1897\$2330         Sinking fund	Due,	(\$1,000 due yearly on Sept. 1.) Population in 1890 was1.627
<ul> <li>SANTA ROSA.—{I. W. JESSE, Mayor.</li> <li>C. L. MOBLEY, City Clerk.</li> <li>This city is in Bonoma County.</li> <li>LOANS— When Due.</li> <li>MATER BONDS—</li> <li>4s, Dec., \$152,625, g.Dec., '97 to'33 (\$4,125 due yearly.)</li> <li>Total debt Jan. 1, 1897, \$152,625</li> <li>Sinking fund</li></ul>	arle	Total debt Sept. 15, 1897\$30,000   Population in 1896 was2,928
Social         This city is in Sonoma County.           city         LOANS-         When Due.           WATER BONDS-         When Due.           4s, Dec., \$152,625,g.Dec., '97 to'33         Tax valuation 1897\$736,389           575;         (\$4,126 due yearly.)         Total debt Jan. 1, 1897\$23:30           Total debt Jan. 1, 1897\$2,025         Sinking fund		
Social         This city is in Sonoma County.           city         LOANS-         When Due.           WATER BONDS-         When Due.           4s, Dec., \$152,625,g.Dec., '97 to'33         Tax valuation 1897\$736,389           575;         (\$4,126 due yearly.)         Total debt Jan. 1, 1897\$23:30           Total debt Jan. 1, 1897\$2,025         Sinking fund	r'rly	SANTA ROSA _ J. W. JESSE, Mayor.
LOANS-         When Duc.         Net debt Jan. 1, 1897 \$150,607           WATER BONDS-         Tax valuation 1897	both	This site is in Sanoma Country (C. L. MOBLEY, City Clerk,
String         WATER BONDS- (\$4,125 due yearly.)         Tax valuation 18973,736,388           575; Tate         (\$4,125 due yearly.)         Total debt Jan. 1, 1897\$152,625         Total debt Jan. 1, 1897\$23:30           Sinking fund		
<ul> <li>4s, Dec., \$152,625, g.Dec., '97 to'33 (\$4,125 due yearly.) Total debt Jan. 1, 1897, \$152,625 Sinking fund</li></ul>	city	WATER HONDE
575:         (§4,125 due yearly.)         Total tax (per \$1,000)\$23:30           Total debt Jan. 1, 1897\$152,625         Population in '97 8,000 to 10,000           Sinking fund		
<ul> <li>Total debt Jan. 1, 1897\$152,625   Population in '97 8,000 to 10,000</li> <li>Sinking fund</li></ul>	575;	(\$4,125 due yearly.) Total tax (per \$1,000)\$23.30
<ul> <li>SHASTA CO.—WILLIAM A. SMITH, Treasurer. County seat is Bedding. Luis</li> <li>LOANS— When Due. COURT HOUSE &amp; JAIL— 5s, F&amp;A, \$47,000Feb. 15, 1909 Subject to call at any time. Interest is payable at Redding. Total debt Mar. 1, 1897\$47,000</li> <li>SIERRA COUNTY.—County seat is Downieville.</li> </ul>	rate	Total debt Jan. 1, 1897\$152,625   Population in '97 8,000 to 10,000
County seat is Redding. Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis		Sinking fund
County seat is Redding. Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis Luis	007	
County seat is Redding. Luis Court House & JAIL- 5, F&A, \$47,000Feb. 15, 1909 Subject to call at any time. Interest is payable at Redding. Tax valuation 1896\$7,079,950 Assessment same as actual value. State & Co.tax (per \$1,000.\$21'00 Population in 1890 was12,133 Population in 1897 (local est.).17,000 SIERRA COUNTY.—County seat is Downieville.	1897	SHASTA COWILLIAM A. SMITH, Treasurer.
Luis       Count House & Jan-       Assessment same as actual value.         5s, F&A, \$47,000Feb. 15, 1909       State & Co. tax (per \$1,000).\$21'00         7013       Subject to call at any time.       Population in 1890 was 2,133         7133       Interest is payable at Redding.       Population in 1890 was 2,492         703       Total debt Mar. 1, 1897\$47,000       Population 1897 (local est.).17,000         848       SIERRA COUNTY.       County seat is Downieville.	1.5	County seat is Redding.
56, F&A, \$47,000, Feb. 15, 1909         State & Co. tax (per \$1,000). \$21'00           Subject to call at any time.         Population in 1890 was12,133           Interest is payable at Redding.         Population in 1890 was9,492           Total debt Mar. 1, 1897\$47,000         Population 1897 (local est.). 17,000           Sterm A COUNTY.         County seat is Downieville.	Tala	LOANS- When Due.   Tax valuation 1896\$7,079,950
787     Subject to call at any time, Interest is payable at Redding. Total debt Mar. 1, 1897\$47,000     Population in 1890 was12,133 Population in 1890 was9,492       848     Formation in 1897 (local est.).17,000       848     SIERRA COUNTY.—County seat is Downieville.	Luis	
713       Interest is payable at Redding.       Population in 1880 was 9,492         303       Total debt Mar. 1, 1897\$47,000       Population 1897 (local est.). 17,000         848		bs, F&A, \$47,000Feb. 15, 1909   State & Co. tax (per \$1,000).\$21.00
Size         Size         Size         Size         Solution         Size	,787	Interest is payable at Padding Population in 1890 was 0.402
SIERRA COUNTY.—County seat is Downleville.	909	Total debt Mar. 1, 1897
173 324 SIERRA COUNTY.—County seat is Downieville.	848	
02%	173	SIFRRA COUNTY _County seat is Downlayille
670 LOANS- When Due,   Total valuation 1896\$1.466.760	324	
072 FUNDED DEBT BONDS- 500 78 M&N \$11 500 1903 County tax (nor \$1,000) 23:71		78 M&N \$11 500 1902 County tax (per \$1,000)\$4'29

Total debt Jan. 1, 1897... \$11,500 County tax (per \$1,600)..... Tax valuation, real.....1,220,493 Population in 1880 was.... Tax valuation, resonal. 201,626 Population 1896 (est.)...... Tax valuation, railroads. 44,641 SISKIYOU CO.- R. H. DE WITT, Treasurer. County seat is Yreka.

LOANS- When Due. Tax valuation, pers1...\$1,395,450 COUNTY BONDS- Tax valuation, railr'ds. 1,454,351 6s, J&J, \$52,700....Jan. 1, 1904 For the state of the state o

TAX FREE,-All bonds are exempt from taxation.

#### SOLANO CO .- County seat is Fairfield.

#### SONOMA COUNTY.-County seat is Santa Rosa.

LOANS- When Due, RAILROAD BONDS-4¹48, A&O, \$147,000...April, 1906 Subject to call at any time. Bonds are exempt from taxation. Total debt Mar. 1, 1897. \$147,000 Tax valuation, real....23,744,342 Tax valuation, personal. 3,093,530

LOANS— When Due. COUNTY BONDS— Tax valuation railroads \$983,691 Total valuation railroads \$983,691

 When Due, Tax valuation, railr'ds.81,756,656 Total valuation 1896...28,594,938 Assessment about 35 actual value.

 I at any time. State & Co. tax. (per \$1,000).\$12'80 m taxation. 7.\$147,000
 Population in 1890 was....32,721 1.3002,590

 12.309,744,342
 Population in 1897 (est.)...37,500

150

LOANS- When Due. COUNTY BONDS-6s, J&J, \$10,000....May 10, 1903 Subject to call. Bonded debt Apr. 1, 1897.\$10,000 Tax valuation, real....\$11,543,136 INTEREST is payable at Modesto.

# STOCKTON.--{WM. INGLIS, Mayor. I. H. ROBINSON, Clerk. Stockton is in San Joaquin County.

 *LOANS When Due.

 Refunding City Bonds of 1883.
 Total debt Sept. 1, '97... \$253,750

 6s, J&J, \$99,000.July 1,'98 to '03
 Total valuation 1896...12.616,439

 7000 due yearly July 1.)
 Total valuation 1897...13,107.804

 8ewer & Improv't Bonds of 1890 City tax (per \$1,000) Heg7..\$16.20

 5s, M&S, \$154,750.. Sept. 10, 1898
 Population in 1890 was....14,424

 Population in 1890 was.....10,282
 Population in 1897 (est.)...20,000

* 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-	When Due.	Tax valuation, railr's	\$313,017
ROAD BONDS-		Total valuation, 1896	6,756,398
		State tax (per \$1,000)	\$4.29
Bonded debt July 1,	, 1896 . \$11,000	County tax (per \$1,000)	9.21
		Population in 1890 was.	
Tax valuation, perse	onal 605.110	Population in 1880 was.	

#### TEHAMA CO.-H. C. SWAIN, Treasurer.

County seat is Red Bluft.

County seat is Red Bluft. LOANS— When Due. *FUNDING BONDS— 4s, Jan. 2, \$50,000...Jan. 2, 1916 Notal debt Jan. 1, 1897... 5,000 Net debt Jan. 1, 1897... 45,000 Net debt Jan. 1, 1897.... 45,000 Net debt Jan. 1, 1897.... 45,000

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.

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 of 15,000 acres of land, of which the city forms part.

LOANS— When Due. Total debt Jan. 1, 1897. \$500,000 TULARE IRRIGATION DISTRICT BONDS— 6s, Jan. 1, \$500,000......1902 (\$50,000 due yearly) to 1911 Interest parable at Tulare in gold. TAX 2010 Total debt Jan. 1, 1897. \$500,000 Assessment is 3; actual value. Population 1890 was......2,697 Population 1890 was......2,697 Population 1897 (local est.)..3,000

TAX FREE-All of the above bonds are exempt from taxation ex cept as personal property when held by local parties.

# VALLEJO.-J. A. MCINNIS, Ch'man Fin. Com. This city is in Solano County. Tax valuation, real.....\$1,677,895Tax valuation, personal 309,390 Total valuation 1897... 1,987,285 Assessment about $\frac{1}{2}$ actual value, State & Co.tax (p. \$1,000)'97,\$15:00 City&sch'l tax (p.\$1,000)'97 21:00 Population 1890 was.....6,343 Population 1897 (est.)....8,000

This city is in Solano County. LOANS- When Due. REDEMPTION BONDS-6s, April, \$30,400....Apr. 1, 1898 (\$1,600 due yearly) to Apr. 1, 1912 Interest payable in Vallejo. WATER BONDS, 1892-6s, \$200,000.....1897 to 1912 (\$12,500 due yearly on Dec. 1.) Bonded debt Sept. 1, '97, \$230,400 Vallejo's bonds area subject to coll

Vallejo's bonds are subject to call at the option of the city.

WOODLAN		C.	HARLAN,	Treasurer.	
This city is in Yolo	County.				
10110	TITL and Dave 1	IT are	malusation 7/	100 0001-1	100

#### YOLO COUNTY .- W. L. WOOD, Treasurer. County seat is Woodland.

 County seat is wootland.

 LOANS When Due.
 Tax valuation, real...\$14,782,380

 SchCol BoxDs 1900-1901
 Tax valuation, real...\$14,782,380

 7s, ann., \$10,550.....
 1900-1901
 Tax valuation, raih's.

 Floating debt......
 \$4,000
 Total valuation 1896...

 Sinking fund......
 2,830
 County tax (per \$1,000)......

 Netdebt Feb. 1, '97.....
 14,750
 State tax (per \$1,000).......

 Netdebt Feb. 1, '97.....
 12,684
 Population in 1890 was.....12,684

#### YUBA CO.-G. W. PINE, Treasurer.

County seat is Marysville.

TAX FREE.-All bonds issued by this county are exempt from taxation

INTEREST is payable at Marysville.

## State of Oregon.

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. To-day Oregon practically has no debt. There are some little left-over lots that go by that name, in the aggregate amounting to \$1,829.79, 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 State Board was \$151,864,670; indebtedness and exemptions, \$8,687,699; equalized valuation, \$143,176,971, DEBT LIMITATION — Oregon framed and adouted its Constitution

DEBT LIMITATION, -Oregon framed and adopted its Constitution in 1857. It is quite a notable fact that the people of the State are to-day living under that instrument in the precise form in which it was originally adopted, for there never has been an amendment made to it. The provisions with respect to debt limitation will be found on pages 150 and 151 of the STATE AND CITY SUPPLEMENT of April, 1895.

POPULATION OF STATE,-The population of Oregon has been as follows in the years named:

#### CITIES, COUNTIES AND TOWNS

IN THE

#### STATE OF OREGON.

ASTORIA.-Astoria is in Clatsop County.

REFUNDING BONDS—           68, M&S, \$23,000Sept. 1, 1910           68, M&S, 6,000Sept. 5, 1902           68, M&S, 6,000Sept. 5, 1912	5g, J&J, \$300,000 g. Jan. 1, 1925 Total debt (last returns). \$416,050 Sinking fund
68, 90,000Nov. 2, 1911 68, 90,000. STREET BONDS – 88, A&O, \$5,000Oct. 1, 1898	Population in 1890 was6,184 Population in 1895 (est.)10,000

BAKER CITY .- County seat of Baker County.

CORVALLIS.- {E. WOODWARD, Mayor. J. M. PORTER, Judge.

HEPPNER.-W. A. RICHARDSON, Recorder. Heppner is in Morrow County. Total debt Sept. 1, 1897...\$20,000 | Real valuation.......\$500,000 Tax valuation 1896......334,520 | Population 1897 (estimated).1,200

#### KLAMATH FALLS .- C. L. PARRISH, Rec'der. County seat of Klamath County.

LAKE COUNTY .- W. A. MASSINGILL, Clerk. County seat is Lakeville.

#### MEDFORD.-

Medford is located in Jackson County.

LOANS-WATEK BONDS. 78, J&J, \$20,000....Sept. 1, 1900 Interest payable in New York. Bonded debt......\$20,000 Floating debt (about).....18,000 TAX FREE.-The city's bonds are all exempt from taxation.

#### MULTNOMAH CO.-W. H. POPE, Auditor. County seat is Portland.

# OREGON CITY. {E. S. CANFIELD, Mayor. This city is situated in Clackamas Co.

PORTLAND.— SYLVESTER PENNOYER, Mayor. Portland is the county-seat of Multanah County. The cities o Portland, East Portland and Albina were consolidated in June, 1891 forming a city of about 62,046 inhabitants.

When Due
BONDS-
0May 1, 1921
ourney at tone
June 1, 1921
we wanted that the state of the
00May 1, 1921
00Jan. 1, 1917
00 July 1, 1923

* These bonds are payable, principal and interest, from the water rates, not from taxation.

INTEREST on the general bonds due in 1910 is payable by Blair & Co., New York; on the general bonds due June 1, 1921, the boulevard bonds and the park bonds, at the Chemical National Bank, New York; on the light bonds in New York; on the water bonds due in 1921 in Chicago; on all other bonds in Portland.

1921 in Chicago; on all other bonds in Portland. GOLD PAYMENT.—Both principal and interest are payable in gold. TOTAL DEBT—The city's bonded debt on Sept. 1, 1897, was \$4,922,070, including the water debt of \$3,150,000; floating debt, (warrants) \$173,000, making total city debt, \$5,095,070. DEBT LIMITATION.—Portland's charter limits the city's debt to \$150,000 in excess of authorized debt, and a special Act of Legislature is necessary for each issue of bonds after this amount has been reached.

ASSESSED VALUATION in 1896 was \$46,475,917, property being assessed at about 40 per cent of its actual value; city tax (per \$1,000) was \$8.00; total tax (per \$1,000) \$25.00.

WATER WORKS, -The water works are self-sustaining. The amount invested in the entire plant to Jan. 1, 1893, was \$1,905,640. POPULATION, -The population in 1890 was 46,385; in 1880 was 17,577. The total population of Portland, East Portland and Albina in 1890 was 62,046; in 1895 it was 81,342.

#### PORT OF PORTLAND .- C. RANDOLPH, CI'k.

The Port of Portland was incorporated in 1891 and given authority to issue bonds to the amount of \$500,000 for river and harbor im-provements. Its limits include the consolidated City of Portland and all but about one-tenth of the territory in Multnomah County. The debt at present is as follows.

LOANS— When Due. BIVER IMP. BONDS (gold)— 5s. J&J, \$\$10,000....Jan. 1, 1922 Interest is payable at Portland. Total debt Sept. 1, 1897..\$\$310,000 Total debt Sept. 1, 1897..\$\$310,000

#### SALEM.

This city is in Marion County.

THE DALLES. The Dalles is in Wasco County.

# State of Washington.

#### DEBT, RESOURCES, &c.

Organized as a Territory (Act March 2, 1853) - March 2, 1853 Admitted as a State (Act. Feb. 22, 1889) - Nov. 11, 1889 Total area of State (square miles) - -69.994State 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 detail

below

Principal. Due, Outstand'g. 1905 \$300,000

INTEREST is payable at the office of the State Treasurer in 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; rail-roads, \$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 being about 60 per cent of the actual value and the tax rate (per \$1,000) for the same year being \$6.40.

Years.	Assessment.	Years.	Assessment.
1896	.\$204,677,668	1888	\$89,641,548
1895	. 204,190,377	1887	61.562.739
		1886	
1893	284,078,122	1885	50,484,437
1892	. 319,016,341	1880	23,708,587
1891	. 273,642,099	1875	14,569,156
1890	217.595.739	1870	10,642,863
1889	125 165 215	1860	4 394 735

DEBT LIMITATION .- Like so many of the younger States, Wash . ngton has taken a conservative position with respect to State and municipal indebtedness. The provisions of the Constitution with refer-ence 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.

FIRST, with reference to the State, there are three sections; the first limits the debt, the second names exceptions to the limit and the third provides the method in which additional dobt may be created. These sections are all found in article 8, and were given in the STATE AND CITY SUPPLEMENT of April, 1895; page 152.

SECOND, Counties, Citics, Towns &c. are more rigorously guarded. The whole system as to municipalities is found in section 6 of article 8, though section 7 is also important, as it forbids counties, cities &c. giving money or loaning credit to any corporation &c. Sections 6 and will be found on page 152 of the April, 1895, SUPPLEMENT.

POPULATION OF STATE .- The full record of population of Washington as far back as it goes is given in the following.

#### CITIES, COUNTIES AND TOWNS IN THE

#### STATE OF WASHINGTON.

ADAMS COUNTY .- WM. O. LEWIS, Auditor. County seat is Ritzville.

ANACORTES.-T. B. CHILDS, Treasurer.

This city is in Skagit County LOANS— When Duc. City tax (per \$1,000) ......\$10.00 Warrants outstanding....\$95,166 Total debt July 1, 1897....95,166 Tax valuation 1896......522,651

ASOTIN COUNTY.-ELMER WALDRIP, Treas. County seat is Asotin.

#### BALLARD. - Ballard is in King County.

LOANS— When 'ue. Tax valuation 1895 .... \$788,595 WATER AND LIGHT BONDS— 6s, g, J&J, \$46,000, g.Jan. 1, 1915 Total debt (last returns).. \$70,500 Population in 1894 (est.).....3,500

CHEHALIS COUNTY.-J. A. SELLS, Treas. County seat is Montesano.

County seat is Montesano. LOANS— When Due. FUNDING BONDS— 6s, Nov., \$85,000....Nov. 1, 1911 Bonded debt July 1, '97.. \$85,000 Total valuation 1896....5,454,341 Bonded debt July 1, '97.. \$25,000 Total tax (per \$1,000) '96...\$15:50 Total debt July 1, 1897...157,584 Total tax (per \$1,000) '96...\$15:50 Population in 1890 was.....9,538 Cash on hand.......4,542,002 Population in 1890 (est.)...10,000 INTEREST is payable at the Chemical National Bank, New York. TAX FREE — Bonds of this county are exempt from faxation.

TAX FREE.-Bonds of this county are exempt from taxation.

CLALLAM CO.-THOS. J. ALDWELL, Auditor. County seat is Port Angeles. Net debt July 1, 1897.... \$323,963 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, \$22:50 Population in 1892 was.....4,243 Population in 1890 was.....638 Population in 1895 (set)...7005

TAX FREE.-All bonds are exempt from taxation.

#### CLARKE CO.—A. J. COOK, County Auditor. County seat is Vancouver.

TAX FREE,-All the above bonds are exempt from taxation.

#### COLFAX.-H. H. McCord, Clerk.

Colfax is in Whitman County. The city owns property valued on January 1, 1897, at \$74,967.

INTEREST is payable in Manchester, N. H.

#### COLUMBIA CO.-D. HARPER, Co. Auditor.

County seat is Dayton, 

#### COWLITZ CO .- WALTER S. LYSONS, Auditor. County seat is Kalama.

 
 COUNTY Scatts Kalama.

 COUNTY BONDS 

 6s, ..., \$56,000...

 Bonded debt July 1, 1897

 Bonded debt July 1, 1897

 Goash on hand.......

 5,094

 Net debt July 1, 1897..........
 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.....6,751 Population in 1890 was.....5,917 Population in 1897 about....9,000

#### DOUGLAS CO .- WALTER MANN, Auditor.

County seat is Waterville.

EVERETT.-J. A. FALCONER, Mayor.

This city is in Snohomish County.

 Bonded debt Jan., 1897.
 \$118,900
 Assessment about ¹2 actual value

 Floating debt.
 10,500
 Total tax (per \$1,000) 1896.\$27:00

 Total debt Jan., 1897.
 129,400
 Population in 1897 about...7,000

 Tax valuation, 1896.
 2,068,000
 Population in 1897 about...7,000

#### FAIR HAVEN.-J. W. CLARK, Mayor. This city is in Whatcom County.

TAX FREE.-All bonds are exempt from taxation.

GARFIELD CO.-J. A. STRAIN, Auditor. County seat is Pomer J.

County has no bonded debt. Floating debt July 1, '97...\$45,554 Cash on hand......12,692 Tax valuation, real.....992,269 Tax valuation, personal...224,518 Tax valuation, railroads...74,325

Total valuation 1896...\$1,311,172 Total tax rate (per \$1,000)... 20'70 Population in 1892 was.....3,573 Population in 1890 was.....3,897 Population in 1897 about....5,000

ISLAND CO.—A. H. WANAMAKER, Co. Auditor. County seat is Coupeville. Bonds are all held by State school fund and are exempt from tax-

ation.

INTEREST on bonded debt is payable in Olympia.

KING COUNTY .-- J. W. MAPLE, Treasurer.

KING COUNTY.—J. W. MAPLE, Treasurer. COURT HOUSE BONDS— 5s, J&J, S200,000....July 1, 1929 FUNDING BONDS— 5s, M&S, \$113,000...Mar. 1, 1919 Bonded debt Mar. 1, '97... \$37,111,882 Tax valuation real....\$37,111,882 Tax valuation pers'al. 6,406,483 Assessment is about ²3 actual val. Total tax (per \$1,000) '96...\$15'00 Population in 1890 was....6,910 Floating debt......... 187,822 INTEREST is navable at the National Park Bank New York City.

INTEREST is payable at the National Park Bank, New York City, and at Seattle, Wash.

#### KITSAP CO.-C. W. CLAUSEN, Auditor. County seat is Sidney.

# County has no bonded debt. Floating debt July 1,'97. \$38,131 Cash on hand ..... 10,216 Tax valuation,'real....1,381,241 Tax valuation, personal. 343,401

Total valuation 1896. \$1,724,642 St. & co. tax (per M.) '96. \$20'28'a Population in 1892 was....5,147 Population in 1896......5,124

KITTITAS COUNTY .- S. T. STERLING, Aud.

KLICKITAT CO.-H. C. PHILLIPS, Co. Aud'r.

LEWIS COUNTY .- ALBERT SCHOOLEY, Aud'r.

LE VV 15 COOTN 1 . — ALBERT SCHOOLEY, Aud F. County seat is Chehalis. LOANS— When Due. COUNTY BONDS— Net debt July 1, 1896... \$174,603 Ditch debt (additional)... 17,150 Ditch debt (additional)... 17,150 Ditch debt (additional)... 17,150 Sta.&co. tax (p. \$1,000).'95,\$15'40 Population in 1892 was... 13,041 Floating debt...... 88,272 Population in 1890 was ... 14,99 Total debt July 1, 1896... 188,272 Population in 1890 was ... 16,000

LINCOLN CO .- J. M. GUNNING, Auditor.

Tax valuation, real....\$3,633,627Tax valuation, personal 731,711 Tax valuation, railr'ds. 870,396 Total valuation 1896... 5,235,734 Assessment about  $\frac{1}{2}$  actual value. Total tax (per\$1,000)... 17.00 Population in 1892 was.... 9,540 Population in 1890 was.... 9,312 Population 1896 (estim'd)..13,500

#### MASON CO.-W. H. M. DUNBAR, Auditor.

County seat is Shelton.				
Bonded debt July 1, '97\$29,000	Tax valuation, real\$1,494,483			
Floating debt 5,757	Tax valuation, RRs 92,388			
Total debt 34,757	Tax valuation, personal 154,315			
Cash in treasury 20,485	Total valuation 1896 1.741.186			
Net debt July 1, 1897 14,272	Population in 1890 was2,826			

TAX FREE.-All bonds are exempt from taxation.

County seat is Vancouver. LOANS.— When Due. COURT HOUSE BONDS— 5s. Wiject to call after 10 years. Subject to call after 10 years

October, 1897. WASHINGTON-C	ITIES AND TOWNS, 153
NORTH YAKIMA	Assessed Valuation Tax rate
This city is situated in Yakima County. All bonds issued by the city are exempt from taxation.	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
LOANS- FUNDING BONDS- When Due. Bonded debt (last returns).\$90,000 Tax valuation 18921,700,000	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
6s, J&D, \$30,000Dec. 1, 1915 Ass'ssm'nt abt. 65 to 70 p.c. act.val. Sewerage System— 1,535	1890
6s, M&N, \$60,000Nov. 2, 1911 Interest payable in New York.	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.
OLYMPIAF. G. BLAKE, Treasurer.	in King County and it includes the city of Seattle. Bonded debt, 1896\$756,000   Value of school prop'ty \$750,000 Tax valuation, 189631,132,634   Population 1896 (est'd) 60,000
Olympia is situated in-Thurston County. LOANS- When Due.   Floating debt	
LOANS- When Due. Floating debt	SKAGIT COUNTY.—H. HAMMER, Auditor. County seat is Mount Vernon.
68, A&O, \$100,000, g. OCL 1, 1911 [ FOPUIALIOU III 1885 Was1,232 ]	LOANS- FUNDING BONDS- When Due. Tax valuation, real\$3,812,885 Tax valuation, personal. 474,466
Interest is payable in New York. Population 1890 was4,698 Bonded debt July 1, '97\$200,000 Population 1895 (est.)5,500 TAX FREE.—All bonds issued by this city are exempt from taxation.	6s, Dec., \$100,000Dec. 1, 1913   Tax valuation, railroads. 470,805 Subject to call after 10 years.   Total valuation 18964,758,156
	Interest is payable in New York. Real valuation (about) 18,000,000 Bonded debt July 1, '97\$100,000 Total tax (per \$1.000) '96\$18'30 Floating dabt 73' 159' Population in 1892 was 8,960
PACIFIC COA. P. LEONARD, Auditor. County sent is South Bend.	Interfect is pointed with the function of the function
LOANS- When Due.   Tax valuation 1897\$2,185,000	Net debt July, 1, 1897 166,570
6s, Nov., \$33,000Nov. 1, 1901 Subject to call in 15 years. Bonded debt July 1, 1897.\$33,000 Population in 1890 was1,645	SNOHOMISH COT. E. HEADLER, Auditor. County seat is Snohomish.
Floating debt	LOANS- FUNDING BONDS- When Due.   Total debt July 1, 1897 \$404,837 (Cash on hand 10.325)
INTEREST is payable at the Bank of North America.	6s,, \$115,000, gFeb. 1, 1902   Net debt July 1, 1897 394,512 (\$11,500 due vrly) to Feb. 1, 1911   Equalized valuation '96, 7,195,001
PIERCE COW. D. C. SPIKE, Auditor.	68,, \$30,000, gMar. 1, 1914 State and county tax (per ROAD AND REIDGE RUNDS- \$1,000) 1896 \$16:50
The county seat is Tacoma. LOANS- When Due.   Bond. debt July 1, '97 \$741,000	5s,, \$80,000, g.         Population in 1892 was 14,760           Bonded debt July 1, '97\$230,000         Population in 1890 was 8,514           Floating debt
FUNDING BONDS, GOLD—         Floating debt.         190,935           6g, Apr.2, \$293,000, g.         1914         Total debt July 1,'97 931,955         931,955           Optional after 1904.         Tax valuation, real31,601,475         190,935	SPOKANEGEO. A. LIEBES, Comptroller.
68, June, \$200,000June 1, 1911 Tax valuation, personal Subi't to call after June 1, 1901 and railroad 3,013,302	This city is situated in Spokane County.
6s, June, 25,000, Dec. 1, 1910 Assessment about actual value.	FUNDING BONDS- Total debt. 2.273.491
Population 1895 (est.)	WATER BONDS- 8 \$70,000 Dec 1 1908 Tax valuation 1896 15,269,274
INTEREST and principal are payable at the Chase National Bank New York.	58,, 50,000 Sept. 1, 1914 Value of water-works. 1,000,000 WATER WARRANTS- Population in 1890 was 19,922
TAX FREE.—Bonds are exempt from taxation when held by parties not residing in the State.	6s, J&J, \$350,0001898 to 1917 (Part due yearly on Jan. 1.) Bond'd debt July 1, '96.\$1,320,000
PORT ANGELES County seat of Ciallam County.	INTEREST and principal of the bonds are payable in gold at the office of the N. Y. Guaranty & Indemnity Company.
Bonded debt 1896	SPOKANE COW. P. GRUBBE, Auditor.
Floating debt	County seat is Spokane.
	LOANS— When Due. Floating debt
PORT TOWNSEND{D. H. HILL, Mayor. A. DUDDENHAUSER, CI'k.	1 He Jan F SINI (HH) Jan 1 (4) VI Assassment 16 20 Actual VALUE
This city is situated in Jefferson County. _LOANS- When Due.   Sinking fund\$58,353	6s, Nov., g., 50,000 Nov. 1, 1913 Interest is payable in N. Y. City. Bonded debt July 1, '97\$483,000 Population in 1890 was37,487
CITY BONDS- 6s, J&J, \$85,000 gJuly 1, 1911 Total valuation 1896	tof the each on hand noted share \$52,007 is held in suspended

#### PORT TOWNSEND.-{D. H. HILL, Mayor. A. DUDDENHAUSER, CI'k.

Of the \$138,000 of bonds, \$44,000 have been issued but not yet laced.

OPTIONAL.-Of the funding bonds \$12,500 are subject to call every five years.

#### SAN JUAN CO .- A. H. SLITER, Auditor.

County seat is Friday Harbor.

#### SEATTLE. __ {WILL H PARRY Comptroller

Seattle is situated in King County.	
LOANS- When Due, CONDEMNATION AWARD BONDS- 5s.g. A&O, \$2275,000g.Apr. 1, 1912 Sewere Bonds- 5s.g. J&J, \$460,900g.July 1, 1913 5s.g. J&J, \$460,900g.July 1, 1913 5s.g. J&J, \$495,000g.July 1, 1913 Sewere LUNDE- 5s.g. J&J, \$495,000g.July 1, 1913 GENERAL BONDS- 5s.g. J&J, \$405,000g.July 1, 1913 GENERAL BONDS- 5s.g. J&J, \$20,000g.July 1, 1913 GENERAL BONDS- 5s.g. J&J, \$205,000g.July 1, 1913 WATER BONDS- 5s.g. J&J, \$205,000g.July 1, 1913 WATER AND SEWER BONDS- 5s.g. J&J, \$205,000g.July 1, 1912 WATER AND SEWER BONDS- 5g. J&J, \$355,000g.July 1, 1910	
INTEREST on all bonds is payable in New York, and also at the office of the City Treasurer in Seattle. All interest is provided for by special tax levy.	
TAX FREE,-All the bonds issued by this city are exempt from taxation.	
TOTAL DEBT.—The following statement shows Seattle's bonded debt, including the water debt, the floating debt and the total city debt on each date named.	1
Bonded debt	
warrants)	

ASSESSED VALUATION, - The city's assessed valuation (about 60 per cent of actual value) and tax rate has been as follows in the years named.

* Of the cash on hand noted above \$53,207 is held in suspended banks; \$5,000 of the amount is secured on N. E. 14 Section.

SPRAGUE. .-. {F. J. GEHRES, Mayor. F. L. EDMISTON, Clerk. Sprague is in Lincoln County. The reduction in the assessed valua-tion of this town is on account of the destruction of the Northern Pacific RR. shops. Instead of re-building in Sprague the new shops were located at Spokane.

#### STEVENS CO.-JOHN L. METCALF, Auditor.

County seat is Colville.

LOANS- When Due. LOANS- When Due. CURRENT EXP. AND FUNDING-6s, ..., \$55,000......20 years Bonded debt July 1, 1897 \$55,000 Total valuation, real....\$1,554,457 Total valuation, real....\$1,554,457 Total valuation, personal 331,791 Total valuation 1896... 1,886,248 State and county tax (per Floating debt.......\$1,154,457 Total valuation, real....\$1,254,457 Total valuation, personal 331,791 Total valuation 1896... 1,886,248 State and county tax (per \$1,000 1896......\$21-05 Population in 1895 (est.)....6,000 Population in 1890 was....4,341 

#### TACOMA.-{A. V. FAWCETT, Mayor. E. V. BENHAM, Comptroller.

Tacoma is the county set of Pierce County. The \$700,000 or there-abouts of city warrants recently declared void by the State Supreme Court were warrants that had already once been paid and therefore were filegally issued.

LOANS— When Due. BRIDGE BONDS— 5g., J&D, \$100,000,g,June 1, 1913 CITT HALL BONDS— 6g., A&O, \$200,000,g,Apr. 15, 1911 FUNDING BONDS— 6g., A&O, \$350,000,g,Apr. 15, 1911 6g., A&O, \$350,000,g,Apr. 15, 1911 6g. A&O, \$350,000,g,Apr. 15, 1911 6g. A&O, \$350,000,g,Apr. 15, 1911 CITT HALL BONDS— CITT HALL BONDS— CITT HALL BONDS— 6g. A&O, \$350,000,g,Apr. 15, 1911 CITT HALL BONDS— CI

PAR VALUE.-Bonds are for \$1,000 each, except local improve-ment bonds, which are for \$50 each.

INTEREST on the City Hall and funding bonds is payable at the office of the Mercantile Trust Company, New York; on other bonds at the National Union Bank, New York. TOTAL DEBT.—The following statement shows Tacoma's total bonded debt, the Hoating debt, the sinking funds held by the city, and the net debt, on each of the dates indicated. The \$25,737 of local im-provement bonds, not included in the totals, are not city obligations but liens on the property benefited.

INTEREST is payable at Denver, Col.

#### STATE AND CITY SUPPLEMENT.

Bonded debt Floating debt	Sept 1, '97. \$2,730,000 870,601	Feb. 1, '97. \$2,730,000 *356,000	July 1, '96. \$2,730,000 761,246	$\substack{Nov.1,'95.\\\$2,730,000\\902,622}$	
Total debt Sinking fund assets		\$3,086,000 21,414	\$3,491,246 21,414	\$3,632,622 21,404	
Net debt	\$3,579,195	\$3,064,586	\$3,469,832	\$3,611,218	
Water debt (included		\$2 080 000	\$2.080.000	\$2.080.000	

*Less assessment rolls and cash.

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ASSESSED VALUATION,-The city's assessed valuation (about 60 per cent of actual value) and tax rate have been as follows:

	A	ssessed Valuat	tion C	Vity Tax
Years.	Real.	Personal.	Total. Pe	r \$1,000
1897	\$24,209,775	\$2,490,658	\$26,700,433	\$11 00
1896	24,052,086	2,453,145	26,505,231	11 00
1895	22,849,490	3,603,322	26,452,812	13 50
1894	36,693,986			5 00
1893	. 37,553,445	4,070,030	41,623,475	10 00
The total ter	note for 1906	107 in 000 05	nor \$1 000 and	includes

The total tax rate for 1896-'37 is \$28 25 per \$1,000, and includes State tax, \$6 43; county tax, \$7 57; city tax proper, \$11 00, and school tax, \$3 25. The uncollected taxes for the years 1892 to 1897, 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.

TACOMA SCHOOL DISTRICT NO. 10.

#### THURSTON CO .- R. A. GRAHAM, Auditor.

County seat is Olympia.

#### VANCOUVER.-This city is situated in Clark County.

Both principal and interest of these bonds is payable in gold.

WALLA WALLA CO.-G. A. MCGUIRE, Aud. County seat is Walla Walla.

WHATCOM CO.-ALEX. VAN WYCK, Auditor. County seat is New Whatcom.

 $\begin{array}{c} \mbox{Tax valuation, railroads $531, $19} \\ \mbox{Floating debt.....300, $055$ Total valuation 1896...10, $530, 167$ \\ \mbox{Total debt July 1, 1897.} \\ \mbox{State \& Co.tax (p.$1,000) $968 $14$ $40$ \\ \mbox{Cash on hand.....10, $213$ Population in 1892 was....16, $565$ \\ \mbox{Net debt July 1, 1897....501, $342$ Population in 1890 was....18, $591$ \\ \mbox{Tax valuation, real....9, $84, 407$ \\ \mbox{Tax valuation, personal $413, 941$ } \end{array}$ 

#### WHITMAN CO.-JOHN TOBIN, Auditor.

County seat is Colfax.

LOANS- Wnen Due, FUNDING BONDS-55,g.,Apr. 1, \$200,000,g. Apr. 1, '12 Optional after Apr. 1, 1902 Interest payable in New York City. Bonded debt July. 14, '97. \$200,000 Floating debt...... 100,094 Total debt July. 14, 1897 300,094 Cash in treasury...... 50,181 Tax valuation, real.....8,790,703

#### YAKIMA COUNTY.-A. B. FLINT, Auditor.

County seat is North Yakima

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...4,355,189 Total valuation 1896...4,355,189 Total valuation 1896...4,355,189 Total tax (per \$1,000) 1896,\$17,80 Population in 1892 was...6,039 Population in 1890 was...4,429 Popalation in 1890 was...2,811 Population in 1897 (est)...12,000

Wnen Due. | Tax valuation, personal. \$2,000,543 Tax valuation, railr'ds... 1,289,423 Total valuation 1896...12,080,669 Assessment is about ¹2 actual val. Assessment is about ¹₂ actual val. Total tax rate (per \$1,000).\$20:00 Population in 1897 (est.)...30,000 Population in 1892 was...22,569 Population in 1890 was....19,109 Population in 1880 was.... 7,014

# State of Nevada.

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 2, 1861) - March 2, 1861 Admitted as a State (Act March 21, 1864) - Oct. 31, 1864 Total area of State (square miles) - - 112,090 - Carson City State Capital Governor (till Tues. aft. 1st Mon. Jan. 1899) R. Sadler Secretary of State (till Tues. aft. 1st Mon. Jan. '99) E. Howell Treasurer (till Tues. aft. 1st Mon. Jan. '99) - W. J. Westerfield

Legislature meets biennially in odd years on the third Monday in January, and sessions are limited to sixty days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 150. The details of the debt as it stood at the beginning of 1897 are as given below. LOANS. -- Interest -Princinal

LUAN	5-	-111101	col	-	0		
NAME AND	PURPOSE. P	P. Ct. P.	ayab	le.		When Due. (	nutstand'g.
School bond	s*Apr. 1, 1879			80		Irredeemable	\$380,000
do	Aug. 15, 1891.	4	J	St	J	Aug. 15, 1901	7,000
do	Sept. 1, 1891		J	St.	J	Sept. 1, 1901	20,000
do	Nov. 1, 1891.	4	J	Se	J	Nov. 1, 1901	20,000
do	Sept. 30,1893.	4	J	80	J	Sept. 30, 1903	10,000
do	Oct. 31, 1893.	. 4	J	&	J	Oct. 31, 1903	10,000
do	Apr. 1, 1895.		J	82	J	Apr. 1, 1915	38,000
do	Sept. 2, 1895.	4	J	Se	J	Sept. 2, 1905	20,000
do	Oct. 31, 1895.	. 4	J	80		Oct. 31, 1905	20,000
do	Nov.30, 1895.		J	80	J	Nov. 30, 1905	8,000
University b	ondst May 1, 18		J	&	J	May 1, 1899	5,000
do	Aug. 1, 18		J	80	J	Aug. 1, 1899	5,000
do	Oct. 1, 18		J	80		Oct. 1, 1899	5,000
do ·	Feb. 28, 18		J	80	J		10,000
do	June 11, 18		J	St	J	June 11, 1900	10,000
do	Nov. 11, 18		J	Se	J	Nov. 11, 1900	3,000
đo	1893	4	J	St	J	1903	4,000
do	1894	4	J	&	J	1904	2,000
do	Oct. 1, 18		J	£	J	Oct. 1, 1905	5,000
do	Apr. 1, 18		J	St	J	Apr. 1, 1906	3,000
State Univer	sity fund, 1893	-4. 4	J	&	J	1903-1904	11,000
do	do Mar. 30, '		J	&	J	Mar. 30, 1905	3,000
do	do June 1.'		J	to	J	June 1, 1905	5,000
do	do Oct. 1,'	95 4	J	\$		Oct. 1, 1905	1,000
do	do July 1."		J	82	J	July 1, 1906	2,000

* These bonds are all held by the State School Fund.

† These bonds are all held by the University Fund 90,000 Acre Grant PAR VALUE OF BONDS .- Bonds are in pieces of \$1,000 each.

TOTAL DEBT, ETC.-The subjoined statement shows the total debt of the State (exclusive of the irredeemable bond for \$380,000, and the cash in the State Treasury applicable to the payment of the same on January 1 of each of the last four years.

The total debt (exclusive of	1896.	1895.	1894.
\$380,000 bond)	\$258,485	$\$157,629 \\ 146,065$	\$201,946 190,306
Net debt \$92,254		\$11.564	\$11,460

. \$92,254 \$11.564 \$11,460 ASSESSED VALUATION.—The following statement shows the assessed valuation of real and personal property in the State and the net proceeds of mines for the years indicated :

Years.	Real Estate.	Personal Property.	Net Proceeds of Mines.	Total Assessment.
1896 1895				\$23,106,134 23,723,561
1894 1893 1892	18,029,819		\$157,514 222,215	23,628,720 26,335,574 31,318,556
1891 1890	21,470,035 16,934,721	8,337,507 7,728,663	762,895 686,709	30,570,437 25,350,093
1885 1880 1875	17,742,714	9,400,344 9,855,944 13,737,472	939,336 4,496,738 17,003,869	27,402,624 32,095,396 46,243,733
1870 1865	11,320,113	8,377,995	5,910,398 3,286,672	25,608,506 21,984,947

The State tax rate (per \$1,000) for 1896 was \$9.00.

DEBT LIMITATION .- Nevada has in its Constitution limited the State to a nominal indebtedness, except for the purpose of "defray-ing extraordinary expenses" arising from invasion, war, 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, cilies, 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:

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 hundred thousand dollars, except for the purpose of defraying extra-ordinary expenses, as hereinafter mentioned. Every such debt shall be authorized by law for some purpose or purposes, to be distinctly sped-fied therein, and every such law shall provide for levying an annual tax sufficient to pay the interest semi-annually and the principal within twenty years from the passage of such law, and shall specially appro-priate the proceeds of said taxes to the payment of said principal and interest; and such appropriation shall not be repealed, nor the taxes be postponed or diminished, until the principal and interest of said debts shall have been wholly paid. Every contract of indebtedness entered into or assumed by or on behalf of the State, when all its debts and lia-bilities 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 threat-ened, to provide for the public defense.

#### NEVADA-CITIES AND TOWNS,

SECTION 4. [State prohibited from assuming debts of cities, &c.] The State shall never assume the debt of any county, town, city, or other corporation whatever, unless such debts have been created to repel invasion, suppress insurrection or to provide for the public defense.

ARTICLE VIII., SECTION 9. [State shall not loan its money or credit dc.] The State shall not donate or loan money or its credit, subscribe to or be interested in the stock of any company, association or corporation, except corporations formed for educational or charitable purposes.

ARTICLE XVII., SECTION 7. [State to assume debts of the Territory.] All debts and liabilities of the Territory of Nevada lawfully incurred, and which remain unpaid 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 contracting the additional indebtedness, as provided in section 3 of article 9 of this Constitution.

ARTICLE VIII., SECTION 10. [County, eity, town de. not to be stockholders, de.] No county, eity, town, or other municipal corporation, shall become a stockholder in any joint-stock company, corporation or association whatever, or loan its credit in aid of any such company corporation or association, except railroad corporations, companies or associations.

SECTION 8. [*Cities and towns to be restricted by general laws*]. The Legislature shall provide for the organization of cities and towns by general laws; and restrict their powers of taxation, assessment, bor-rowing money, contracting debts, and loaning their credit, except for procuring supplies of water.

POPULATION OF STATE,-Though Nevada has some good grazing land, the mining industry, more particularly silver mining, has had chief attention, and with the decline of this, population has also declined. the Census of 1890 showing a total of only 45,761 persons, against 62,266 in 1880. The famous Comstock lode is located within Nevada, but the silver production of the State has greatly fallen off in recent years. The full record of population is as follows

1890 ..... 45,761 | 1880 ..... 62,266 | 1870 ...... 42,491 | 1860 ...... 6,857

#### CITIES, COUNTIES AND TOWNS

#### IN THE

#### STATE OF NEVADA.

HUMBOLDT CO .- J. J. HILL, Auditor. The county seat is Winnemucca.

INTEREST is payable at Winnemucca.

TAX FREE .- The county's bonds are exempt from taxation.

LANDER COUNTY .- The county seat is Austin.

LANDER COUTN 1 I.—The county seat is Austin. LOANS— When Due. | Tax valuation, real....\$1,048,991 Tax valuation, personal 348,165 6s, April, \$87,000....... (Subject to call.) Total valuation 1894...1,397,156 Floating debt......\$1,476 | Population in 1890 was....2,266 Total debt (last returns).....\$8,476 | Population in 1880 was.....3,624

INTEREST is payable at German American Bank, New York

INCOLN COUNTY .-- N. P. DOOLEY, Treas, The county seat is Pioche.

NYE COUNTY.-Belmont is the county seat.

LOANS-	When Due.
Bonded debt Jan. 1, 18	95. \$9,500
Floating debt	35,882
Total debt	45,382
Sinking fund	
Net debt Jan. 1, 1895	37,046
Tax valuation, real	200,899
OPTIONALBonds	are subject

RENO .- D. B. BOYD, Treasurer, Washoe County.

Reno is governed by the Board of Washoe County Commissioners.

Reno is governed by the Board of Washoe County Commissioners.LOANS-When Due.PARK FUND-When Due.6s, Dec., \$1,000Dec. 1, 18985s, Dec., 4,5001897-1905(\$500 due yearly on Dec. 1.)School BUILDING-6s, J&J, \$6,0001898-1903(\$1,000 due yearly on Jan. 1.)Sewer and park bonds due5s, Dec., 3, \$6,0001898-1903(\$1,000 due yearly on Jan. 1.)Sewer Boxns-6s, Dec., 30, \$12,0001.897-19056s, Dec., 30, \$12,0001.897-1905(\$1,000 due yearly on Dec. 30.)70tal tax (per \$1,000)6s, Dec., \$4,5001.897-1905(\$500 due yearly in Dec. 30.)Population in 1890 was....,3626s, Dec., \$4,5001.897-1905(\$500 due yearly in Dec. 30.)Population in 1890 was....,362NTEREST on all bonds is payable at the office of the County Treas-

INTEREST on all bonds is payable at the office of the County Treas-

BONDS of Reno are exempt from taxation if held outside the State. ASSESSMENT.—Real estate is assessed at about  $\tau_{10}$  actual value, and personal property at about 4-5.

WHITE PINE CO.-J. B. WILLIAMSON, Treas.

OPTIONAL.-Bonds are subject to call whenever there is \$1,000 in e sinking fund. he

TAX FREE,-All bonds issued by this county are exempt from taxation.

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Tax valuation, personal. \$187,535 Total valuation 1894.... 388,434 Assessment is 4 actual value. Total tax (per \$1,000).....\$45'00 Population in 1890 was.....1,290 Population in 1880 was.....1,875 to call.

#### Debts and Resources

OF THE

# STATES, CITIES AND TOWNS

#### IN THE

# 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 KENTUCKY-State, Cities, &c.....Pages 161 to 163 TENNESSEE-State, Cities, &c.....Pages 163 to 165 NORTH CAROLINA-State, Cities, &c..... Pages 165 to 167 SOUTH CAROLINA-State, Cities, &c.....Pages 167 to 168 GEORGIA-State, Cities, &c.... Pages 168 to 171

# State of Virginia.

DEBT, RESOURCES, ETC.

Admitted as a State - -One of Original Thirteen Total area of State (square miles) - - - -42,450 Richmond Governor (term expires Dec. 31, 1897) - - C. T. O'Ferrall Secy. of C'wealth (term exp. *Jan. 1, '98) - - J. T. Lawless Auditor of Pub. Acc. (term exp. Jan. 1, '98) - 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 Wednesday in December, and sessions are limited to 90 days, but may be extended for a further period not exceeding 30 days, provided three-fifths of the members elected to each house concur.

* These officials are elected by the General Assembly and hold office for two years.

STATE DEBT .- For a detailed report of the Virginia debt as it stood prier to 1892, and for the history of the recent settlement made by and between the Virginia Debt Commission and the Bondholders' Committee, see the STATE AND CITY SUPPLEMENT of April, 1893, pages 151 and 152. Other items of interest with reference to the Virginia debt will be found in the CHRONICLE as follows: Vol. 56, p. 636, 802; V. 57, p. 155, 190, 565, 733, 950, 1053; V. 58, p. 232, 274, 315, 357.

At present Virginia's debt stands as shown below:

LOANS-	-	-Int	ere	st	Prin	cipal.	1
NAME AND PJRPOSE.						Outstand'a.	
Riddleberger Bonds, Act of						<i>a</i> .	l
1882	3	J	82	J	July 1, 1932	\$6,329,554	I
Century bonds, dated 18912	\$3	J	St		July 1, 1991		
The interest on the Contu	my h	ond	a ia				

(or until July 1, 1901,) and 3 per cent thereafter. Both issues are exempt from taxation. Total amount of bonds issued under act of Feb. 20, 1892:

To Bondholders' Committee. By Commissioners of sinking fund Funded under extension of act of 1892.	200 200
Canceled	\$17,919,719 . 1,551
Matal .	and the second s

.\$24,247,722 and under its provisions all old Virginia bonds were allowed to be brought 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

and the second s	
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ALABAMA-State, Cities, &cPages	172 to 173
MISSISSIPPI-State, Cities, &cPages	174 to 175
LOUISIANA-State, Cities, &cPages	175 to 176
ARKANSAS-State, Cities, &cPages	176 to 177
OKLAHOMA-Territory, Cities, &cPages	177
TEXAS-State, Cities, &cPages	177 to 182

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 principal and interest of the then existing debt-for \$15,239,370-that is out of the total debt of \$45,718,112. To represent, therefore, West Vir-ginia's share of bonds funded "deferred certificates" were issued. All efforts, however, to induce West Virginia to take recognition of these ertificates 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 Company, which gave its trust receipts therefor. This attempt came to nothing, and in 1890 Messrs. C. Satterthwaite & Sons, of No. 30 Throgmorton Street, London, E. C., started another movement to bring about a settlement.

Besides the original "deferred certificates" there were subsequently issued under the Riddleberger Act "West Virginia interest-bearing cer inficates," to represent one-third the *principal* of the old bonds brought in for funding, and "non-interest-bearing certificates" to represent onethird the *interest* on old bonds brought in for funding. Under the agreement with the "Bondholders' Committee," the holders of the "Old Bonds" surrendered on settlement were given a certificate show-"Old ing that West Virginia is indebted to them for one-third of said Bonds." Including these the outstanding West Virginia certificates are therefore as follows:-

LOANS-	_	Interest.	-Prin	cipal.
NAME AND PURPOSE.		It. Payable.		Outstand'g.
"Deferred certificates" of 1			Contingent.	\$12,961,530
Interest-bearing certs. of 1	1882			1,031,551
Non-intbearing certs. of 1				744,970
Interest-bearing certs. of 1				276,240
Non intbearing certs, of 1	1892			299.442

An adjustment company, with the Mercantile Trust & Deposit Company of Baltimore at its head, was formed late in 1893 for the purpose of making another attempt at the settlement of the West Virginia certificates. (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.

Lavo Havo	been as rono as n	r uno yoars maroa	DOLL DOLO W.	
	Assessment of	Assessment of Personal		Tax Rate
Years.	Real Estate.	Property.	Total.	per \$1.000
1896	\$304,204,590	\$94,341,046	\$398,545,636	\$4.00
1895	313,182,340	83,132,476	396,314,816	
1894	310,201,514	86,590,188	396,791,702	
1893	306,200,638	93,838,414	400,039,052	4.00
1892	300,717,366	95,868,081	396,585,447	
1891	295,188,129	96,610,480	391,798,609	
1890	272,312,274	90,110,467	362,422,741	
1885	256,916,140	84,884,270	341,800,410	4.00
1880	234,272,951	70,391,018	304,663,969	
				-

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; 1,119,348 in 1850; 1,015,260 in 1840; 1,034,481 in 1830; 928, 348 in 1820; 869,131 in 1810; \$01,608 in 1800 and 691,737 in 1790.

The proportion of the colored population was 41.76 per cent in 1880 and 38.70 per cent in 1890. In number blacks were 526,861 in 1850 and 548,907 in 1860, both including West Virginia; 512,841 in 1870, 631,616 in 1880, and 640,867 in 1890.

#### October, 1897

#### VIRGINIA-CITIES AND TOWNS.

#### CITIES, COUNTIES AND TOWNS IN THE

#### STATE OF VIRGINIA.

ALEXANDRIA.-E. F. PRICE, City Auditor.

This city is the county seat of Alexandria County. LOANS- When Due. REGISTERED COUPON BONDS, 1879. REGISTERED COUPON BONDS, 1872. 3 °65s, J&J, \$760,800. July 1, 1909 6s, J&J, \$37,500.....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, and the sinking fund held by the city against the same, on the following dates:

Jan. 1, '97. Total bonded debt\$798,300 Sinking funds	July 1,'93. \$915,832 101,100	July 1,'92. \$918,698 99,759	July 1,'91. \$921,564 91,256
Net bonded debt\$793,065	\$814,732	\$818,939	\$830,308
The city has no water debt. The	sinking fund	l receives al	out \$4,500

yearly. ASSESSED VALUATION .- The city's assessed valuation (about 23

OF THE INCLUMENT A ST	ue) and car t	are nave need as	IOHOWS:	EX. LEXES DELY
	Real	Personal	Total Assessed	City Tar
Year.	Estate.	Property.	Valuation	per \$1,000
1896	.\$4,154,000	\$1,013,000	\$5,167,000	\$17.10
1895	. 4,060,000	1.036,000	5,096,000	17.10
1894	. 3,960,000	1,023,000	4,983,000	18.00
1891	. 3,560,000	913,000	4,473,000	18.00
				and a second sec

DEBT LIMITATION.-The Legislature in 1879 limited the city debt to amount existing when funded in 1879.

TAX FREE.—All bonds issued under the act of February 29, 1879, are exempt from city taxation. POPULATION (about 67 per cent white and 33 per cent colored) in 1890 was 14,339; in 1880 was 13,659; in 1897 (estimated) 16,500.

#### AMHERST CO.-H. C. JOYNER, Treasurer. County seat is Amherst C. H.

When Due. |

Tax valuation, real....\$1,533,573 Tax valuation, person'l 365,811 Tax valuation, railroads 628,861 Total valuation 1896... 2,528,245 Population in 1897 (about) . 20,000

INTEREST on the rallroad bonds is spayable by the National xchange Bank, Lynchburg; on the bridgeand jail bonds at the office t the County Treasurer. nt

OPTIONAL .- All bonds of this county are subject to call at any

BARTON HEIGHTS .- T. K. SANDS. Chair-

man Finance Committee. This town is in Henrico County.

#### BEDFORD (formerly Liberty) .- In Bedford County.

INTEREST is payable in Liberty and coupons are receivable for eity taxes.

#### BERKLEY .- JOHN WHETSTONE, Chairman Finance Committee.

A town in Norfolk County.

#### BOTETOURT CO .- County seat is Fineastle.

LOANS- When Due.	Tax valuation, real\$2,593,318
REFUNDING BONDS-	Tax valuation, personal 1.951 764
68, Jan., \$55,500Jan. 1, 1913	Total valuation 1895 4,545.082
Subject to call.	Assessment about 29 actual value.
Int. payable at Co. Treas, office.	State tax (per \$1,000)\$4.00
Total debt (last returns) \$55,500	County tax (ner \$1,000) 6:00
Sinking fund 8,300	Population in 1890 was 14,854
Net debt (last returns) 47.200	Population in 1895 about. 15 000

#### BRISTOL .- Bristol is in Washington County.

INTEREST on the purchase of real estate bonds is payable at Bris-tol, Va.; on the water-works bonds at Lynchburg, Va.; on the general improvement bonds at New York City.

#### CAMPBELL CO.- JOHN W. CLAY, Treasurer. County seat is Rustburgh.

LOANS- When Due. Total valuation 1896...\$3,944,993 LYNCHBURG & DUE'M RR. BONDS. Total tax (per \$1,000)....1100 419s, M&S, \$97,000......1937 Population in 1890 was.....41,078 Bubject to call after Sept. 1, 1917 Population in 1880 was......36,250 Total debt Sept. 1, 1897....\$97,000 Population in 1896 (est.)...48,000

INTEREST is payable in Lynchburg, Va.

#### CHARLOTTESVILLE .-

Charlottesville is the county seat of Albemarle County.

 LOANS When Due.

 FUNDING BONDS Ss, M&S, \$\$1,000....10.40 years

 6s, M&N, \$\$11,500.....40 years
 5s, M&S, \$\$1,000....10.40 years

 Bonds of 1891, \$\$13,000....40 years
 5s, M&N, 10,000....10.40 years

 0 (as bonds, \$\$13,000....40 years
 5s, M&S, \$\$1,010.00....10.40 years

 School bonds, \$\$13,000.....40 years
 5s, M&S, \$\$2,000.....10.40 years

 School bonds, \$\$16,000.......
 Total debt June 19, '96.. \$\$300,500

 Years
 Years

 School bonds, \$\$25,000......20 years
 Population in 1890 was.... \$\$591

 Sewerage bonds, \$\$26,000......20 years
 Population in 1880 was.... \$\$661

 INTEREST is payable in Charlottexville
 Baltimore and New York

INTEREST is payable in Charlottesville, Baltimore and New York.

CLARKE CO .- WM. A. BRADFORD, Treasurer. County seat is Berryville.

DANVILLE.-GEO. P. GEOGHEGAN, Treasurer. Neapolis (North Danville) has recently been annexed to Danville,

and a state of the state of a state of			
LOANS*- CITY BONDS-		CITY BONDS (Continued)- 5s, J&J. 10,000	1914
10s, J&J, \$2,000	1905	5s, A&O, 50,0001	1916
8s, J&J, 62,500	.1894 to 1898	5s, M&N, 100,000†	1917
8s, J&J, 26,000	1905	5s, M&S, 50,000†	1920
8s, J&J, 100,000		5s, J&J, 35,000	1922
8s, J&J, 100,000	.1905 to 1907	RAILROAD BONDS-	
8s. J&J, 20,000	1907	6s, J&J. \$30,000	1898
8s, J&J, 40,000		(\$10,000 yearly) to	1900
6s, A&O, 27,000	1912	6s, J&J, \$50,0001910 to	1914
6s,, 40,000		6s, A&O, 60,000	
Subject to call afte		5s, J&J, 150,000	1920.
5s, J&D, \$10,000	1913		

* All the 5 per cent bonds (with the exception of \$50,000 due in 1916), are subject to call ten years after their date of issue. ! The 5 per cent bonds due in 1916, 1917 and 1920 are exempt from taxation.

INTEREST is payable in Danville, and all coupons are taxre

TOTAL DEBT, ETC. - The city's total debt at date of our last re-turns was \$982,500. The sinking fund receives yearly an amount equal to 1 per cent of the bonded debt of the city.

DEBT LIMITATION-The debt of this city is limited by its charter \$1,160,000.

ASSESSED VALUATION in 1894 of real estate was \$5,476,552; personal property, \$1.883,483; total, \$7,360,035. Property is assessed at about 75 or 80 per cent of actual value.

POPULATION (about one-half white) in 1890 was 10,305; in 1880 as 7.526.

FRANKLIN CO .- County seat is Rocky Mount.

Total debt (last returns)\$163,000Total valuation 1894...\$2,122,050Tax valuation, real.....1,723,180Population in 1890 was....24,985Tax valuation, personal.398,861Population in 1594 (est.)...28,000

#### FREDERICKSBURG.-W. E. BRADLEY, Clk.

This city is in Spottsylvania County.

 LOANS When Due.

 BRIDGE BONDS* School BONDS 

 6s, J&J, \$25,000
 Jan., 1926

 Subject to call after Jan., 1926
 5s, M&4, \$10,000

 FUNDING BONDS Total debt July S, 1896., \$209,400

 FUNDING BONDS May, 1906

 Gas WORKS BONDS Tax valuation, real......, 1318,993

 Gas WORKS BONDS State & eity tax (per \$1,000), \$16:00

 Subject to call at any time.
 State & eity tax (per \$1,000), \$16:00

 Population in 1880 was.....5,010
 State & eity tax (per \$1,000), \$16:00

* These bonds are secured by a deed of trust on the iron bridge across the Rappahannock River at Fredericksburg. INTEREST,—The coupons of the funding bonds are tax receivable. TAX FREE,—The bridge bonds are exempt from taxation.

WATER WORKS.—The water works owned by the city are valued \$40,000. The city also owns the gas works.

#### HALIFAX COUNTY .- N. T. GREEN, Clerk County Court.

County seat is Halifax Court House.

LOANS— When Due. Tax valuation, real....\$3,526,869 LYNCH. & DURHAM RR. BONDS— Tax valuation, personal. 1,103,854 68, J&J, \$150,000....Jan. 1, 1917 Subj. to call after Jan. 1, 1897 Bonded debt Sept. 20, '97. \$150,000 | Population in 1890 was ....34,424 INTEREST is payable in Lynchburg.

#### HARRISONBURG.-{0. B. BOLLER, Mayor. D. S. LEWIS, Treasurer.

This place is in Rockingham County.

onal. 301,280 LOANS— When Due. FUNDING BONDS— When Due. 55, J&J, 571,500 ....July 1, 1924 Interest payable at Harrisonburg. Total valuation in 1896....1,077,780 Subject to call July 1, 1914 Interest payable at Harrisonburg. Total tax (per \$1,000).....\$18:20 Water debt (included).... 25,000 Population in 1896 (census) 3,660

EXINGTON.-S. O. CAMPBELL, Treasurer.

County seat of Rockbridge County.

TAX FREE,-The refunding bonds are exempt from corporation tax.

#### LXV

158	STATE AND CIT	y supplement.	Vol. LXV
	G. W. SMITH, Mayor. JOHN M. OTEY, Auditor.	LOANS- When Due. PAVING AND GEN. PURPOSES- 6s, var., \$35,600(reg.) Jan., 1900	LOANS— When Due RENEWAL BONDS—(Contin'd)— 58, M&S, \$101,500 (c&r.) Mar.,1922
Lynchburg is situated in LOANS-W	hen Due.   REDEMPTION BONDS-1879-	6s, M&S, 202,700(cou.)Sept.,1900 5s, J&J, 40,000(cou.) Jan., 1914	(\$171,000 coup. and \$18,000 reg.)
FUNDED INTEREST-186 3s, J&J, \$1,050		5s, A&O, 30,000 (cou.) Oct., 1914 5s, M&N, 55,000 May, 1916	5s, J&D, 105,000 (c&r.).Dec., 1923 WARD BONDS-
S, J&J, 46,24019 GENERAL EXPENSES-18	904-1905 4 ¹ ₂₈ , \$425,000	(\$42,500 coup. and \$12,500 reg.) 5s, J&D, \$14,000(cou.) June, 1916	5s, M&S, \$7,000(cou.)Sept., 1919 5s, M&N, 4,000(reg.)Nov., 1920
s, J&J, \$50,000 LYNCHBURG & DAN. RR.		5s, M&S, 37,500 Sept., 1917	5s, J&J, 20,000 May, 1921
s, J&J, \$186,500 LYNCH. H. & N. C. RR	-1871. TAXATION BONDS-1866.	(\$27,500 coup, and \$10,000 reg.) 5s, J&D, \$35,000 Juce, 1917 (\$15,000 coup, and \$20,000 reg.) 5s, J&D, \$70,000 June, 1919 (\$31,000 coup, and \$30,000 reg.) 5s, M&N, \$79,000 Nov., 1920 (\$66,500 coup, and \$12,500 reg.) 5s, M&S, \$140,500 (cou), Mar.,1922 RENEWAL BONDS— 6a J&I \$777,000 (coup I Jup 1800	5s, F&A, \$20,000 cou.) Feb., 192: 5s, A&O, 15,000 (cou.) Oct., 192:
s,* J&J, \$58,000 Subject to call after 189		5s, J&D, \$70,000 June, 1919 (\$31,000 coup, and \$39,000 reg.)	5s, M&S, 20,000(cou.)Sept., 1925 5s, J&J, 34,000(cou.)Jul. 1, 1925
MARKET HOUSE AND GR	OUNDS. 68, J&J, \$111,1001898 to 1915	5s, M&N, \$79,000 Nov., 1920 (\$66,500 coup and \$12,500 reg.)	5s,, 20,000(cou.)Feb., 1924 5s,, 5,000(cou.)July, 1924
s, J&J, \$18,999 s, J&J, 22,000 Subject to call at any	1903 WATER BOADS 1907 6s, J&J, \$27,000	5s, M&S, \$140,500(cou.) Mar.,1922 BENEWAL BONDS-	5s,, 20,000(c&r.)Sept. 192 5s,, 6,000(reg.)June, 1926
PUBLIC IMPROVEMENTS s,* J&J, \$63,300	-1892.   58,* J&J, 100,000	KENEWAL BONDS— 6s, J&J, \$77,000(cou.) Jan., 1899 6s, J&J, 115,400 (cou.)Jan., 1914	
Subject to call after 190 PERMANENT IMPROVE'ND	2.   5s,* J&J, 38,5001926	6s, A&O, 298,000(cou.) Oct., 1914	8s, M&N, \$500,000May, 190 (\$489,000 cou. and \$11,000 reg.
is, J&J, \$10,000		6s, A&O, 298,000(cou.) Oct., 1914 5s, A&O, 320,000 Apr., 1911 (\$305,000 cou. and \$15,000 reg.)	5s, M&N, \$90,000May, 191 (\$69,500 cou. and \$20,500 reg. 5s, M&N, \$50,000(cou.)May, 191
* Exempt from taxation		5s, J&J, \$91,000 Jan., 1912 (\$72,000 cou. and \$19,000 reg.)	5s, J&J, 60,000(cou.) July, 192
INTEREST on the Lyn	chburg & Danville RR. and on the refunding imore; on all other bonds interest is payable	5s, J&D, \$110,000 June, 1913 (\$104,000 cou. and \$6,000 reg.)	of some way have another the second of the
t the office of the City Tr	easurer. Lynchburg.	PAR VALUEThe bonds are for	
TOTAL DEBT SINE nent shows Lynchburg's	KING FUNDS, ETC.—The subjoined state- total bonded debt and the sinking fund held	FREEDOM FROM TAXATION.	-All bonds are exempt from cit,
by the city against the same our years :	me on the 1st of reordary of each of the last	INTEREST on \$500,000 of 8 per by a mortgage on the city water wa	cent water bonds, which are secure
1	897. 1896. 1895. 1894. 103,789 $$1,720,342$ $$1,786,742$ $$1,849,2421,786,742$ $$1,849,242$	\$573,700 coupon bonds in Baltin	nore; and on all other bonds in
inking funds	15,000 318,284 390,843 436,003	Norfolk. TOTAL DEBT, SINKING FUN shows Norfolk's total bonded debt	DS, ETCThe subjoined statemen
Net debt Feb. 1\$1,3	388,787 \$1,402,060 \$1,395,899 \$1,413,239	shows Norfolk's total bonded debt	the sinking fund held by the cit
The sinking fund receive	es yearly one per cent of the city's net debt. The real and personal property of this city, as	Feh	10. '97. Aug. 1. '96. Feb. 15. '9
harged on the city's bool	rs. 1s valued as Iollows:	Total bonded debt\$3,5 Sinking funds3	10,000 287,000 231,00
School property	ment	Net debt\$3,2 Water debt (included above) \$7	60,700 \$3,254,200 \$3,254,65 00,000 \$700,000 \$700,000
Property of Water Depar Miscellaneous city proper	tment	The sinking fund receives yearly	\$34.000.
Total	\$714,732	CITY PROPERTY.—The city o	wns real estate valued in 1892 a
DEBT LIMITATION -	-The city's debt is limited by its charter to 16 alues as shown by the books of the Commis-	DEBT LIMITATIONThe city	's debt is limited by its charter to 2
sioner of the Revenue.		per cent of the assessed valuation of	or real and personal property.
ASSESSED VALUATI	ON.—The city's assessed valuation (about 90 d tax rate have been as follows:		
Rears. Real	al Personal Tot. Assessed City Tax	Years. Estate.	rsonal Tot. Assessed Total Ta operty, Valuation. p. \$1,000
1897\$7,729	9,415 \$2,500,209 \$10,229,624 \$15.00	1895 20.062.930 2.2	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
1896	5,495 2,748,325 11,321,826 15.00	189419,137,070 2,0 1893	55,680 22,393,350 21.00 41,570 22,082,920 21.00
1893	9,723 $2,573,412$ $10,683,135$ $16.00$	189218,942,000 2,2 1891 17,089,810 2,2	21,311,690 $21,00234,170$ $19,224,680$ $21.00$
1881 5,23 POPULATION.—In 18	7,635 1,617,640 6,855,275 15.00 390 population was 19,709; in 1880 it was 825; in February, 1897, estimated at 25,000.	1887 12,094,205 1,6	42,820 13,737,025 (!)
15,959; in 1870 it was 6.	825; in February, 1897, estimated at 25,000.	POPULATION.—In 1890 popu 21,966; in 1870 it was 19,229.	
MANCHESTI	ER.— {H. A. MAURICE, Mayor. J. W. BRONAUGH, Jr., Treasurer.	PAGE COUNTY	A. W. McKim, Treasurer.
Manchester is situated	in Chesterfield County.	County seat is Luray.	The state of the state of the state of the
ALMS HOUSE AND JAH	When Due.   WATER BONDS- 68, J&D, \$60,000gDec. 1, 1918	REFUNDING BONDS OF 1893-	Tax valuation, personal. \$606,44 Total valuation 18962,384,78
6s, J&J, \$7,000Ju 6s, J&J, 2,000Ja	ly 1, 1922   5s, J&J, 62,000July 1, 1928 n. 1, 1927   Bonded debt Feb. 1, 1897 \$496,000	5s, May 1, \$79,000May 1, 1913 Subject to call in 1903.	1 otal tax (per \$1,000)\$120.0
FUNDING BONDS- 5s, J&J, \$10,000Ju	Floating debt 3,766	Interest is pavable at Luray.	Population in 1890 was 13.09
5s, J&J, 15,000Jan SCHOOL HOUSES-	n. 1, 1928 Sinking funds	County has no floating debt.	Population in 1897 (est.) 10,00
6s. J&J, \$30,000Ja SEWER BONDS-	n. 1, 1922 Tax valuation, real2,541,126 Tax valuation, personal.1,074,587		the second second states and second s
5s, M&N, \$65,000Ma STREET IMPROVEMENT	ay 1, 1929   Total valuation 18953,615,713	ATTUON OUCOM	
Ss. M&S. \$2.500 Set	ot. 1, 1911   State tax (per \$1,000)\$4.00	Total debt Aug , 1897 \$129,000 Tax valuation, real 1,502,344	Population in 1890 was14,1
6s, F&A, 2,000Au 5s, J&J, 125,000Ja 5s, J&J, 15,000Ju	n. 1, 1924   Average school tax 2.00	Tax valuation, personal. 242,129	Population in 1880 was12,5
REFUNDING BONDS-	Population 1896 (localest.).12,000	PETERSBURG{	CHAS. F. COLLIER, Mayor.
5s, \$75,000. Subject to call after		Petersburg is in Dinwiddie Coun	
	he above bonds are subject to call ten years oting the 8s due 1911 and \$60,000 of water	LOANS- when Due.	RAILROAD BONDS-
bonds.	and a support of the second seco	6s, J&D, \$165,000 June 1, 1911	68, F&A, \$71,000Aug. 1, 19 68, J&J, 135,000July 1, 19 58, F&A, 297,500Aug. 1, 19
Md.; on all other bonds :	tter bonds due in 1918 is payable at Baltimore at the office of the City Treasurer.	6s, F&A, \$15,000 Aug. 1, 1902	REFUNDING BONDS-
cent of the assessed value	.—The city's charter limits its debt to 20 per lation of real estate.	r CITY FUND & FLOATING DEBT- 8s, M&N,\$150,000Nov. 1, 1903	5s, J&J, \$194,500 Mar. 1, 19 School Building-
MECHIEND		88, M&X, \$150,000Nov. 1, 1903 58, M&S, 55,000Nar. 1, 1923 FUNDING BONDS- 58, M&N, \$58,000May 1, 1936	8   88, A&O, \$40,000Mar. 1, 19 WATER IMPROVEMENT-
County seat is Boydton	URG CO.—GEO. N. WELLS, Treas.	5s, M&N, \$58,000May 1, 1936	5s, F&A, \$80,000Feb. 1, 19
LOANS-	When Due,   Tax valuation, real\$1,525,706	The bonds all carry tax-receivab	5s is payable in Baltimore; on
ATLANTIC & DANVILLE 4s, Sept. 1, \$142,000Se	pt. 1, 1897   Total valuation 1896 2,240,946	other bonds in Petersburg.	
(part each year) to Se Interest payable in Bo	yaton, va.   Population in 1890 was 20.305	μημι, φ243, /41, ueu (leuu, φ1,011,	259; water debt (included) \$80,0
		TAX FREE.—All bonds are exe	mpt from city tax.
	NORTH DANVILLE)	DEBT LIMITATION.—The cit	y's debt is limited by law to 22
	ania County; recently annexed to Danville.	ASSESSED VALUATION T	he city's assessed valuation (ab
FUNDING BONDS-	When Due.   Water debt (included) \$30,000 Tax valuation real1,183,010	actual value) and tax rate have be	rsonal Total Assessed City Ta
6s, MAN, \$25,000N WATER BONDS-	Total valuation 18941,301,68	Years. Real Estate. Pr	operty. Valuation. per \$1,0 \$9,936,103 \$20.00
6s. semi-an., \$30,000 J	une1,1924 Real valuation about2.500.000	0 1890	980,575 10,199,430 19.00
Total debt (last returns)	w York.   Population 1890 was	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	816,700 10,410,000 16.00
NORFOLK	-W. W. HUNTER, Treasurer.	1887 5,708,600 3, POPULATIONIn 1890 popu	537,535 9,246,135 16 [.] 50 lation 22,680; in 1880 21,656.
This city is in Norfolk	County.		the second se
GENERAL PURPOSES-	When Due. LOANS- When Due MARKET HOUSE B'LD'G & SITE-	- County coat is Chatham	COG. H. VADEN, Tree
5s, A&O, \$115,000A	pr. 1, 1923 5s, M&S, \$75,000Sept., 1919 (\$45,000 coup. and \$30,000 reg.)		Tax valuation 1896\$4,175,0

 LOANS
 When Due.
 Tax valuation 1896.....\$4,175,099

 REFUNDING BONDS
 Total tax (per \$1,000).....\$13:00

 6s, M&S, \$76,000.....Mar. 1, 1916
 Population in 1890 was....59,941

 Total debt Feb. 1, 1897....\$76,000
 Population in 1880 was....52,589

 INTEREST payable at the American National Bank, New York City.

#### VIRGINIA-CITIES AND TOWNS.

#### PORTSMOUTH.--{J. THOMPSON BAIRD, Mayor. GEO. A. TABB, Treasurer. Portsmouth is the county seat of Norfolk County.

LUANS- mach Date.	LUANG "Inch Dite.
ATLANTA & DANVILLE RR., 1890-	PAVING BONDS-(Con.)
5s, J&J, \$150,000Jan. 1, 1920	6s, J&D, \$26,000June 1, 1899
BUILDING BONDS.	6s. J&D. 15,000June 1, 1900
5s. M&S, \$35,000Sept. 1, 1924	6s, J&D, 12,000June 1, 1901
CEMETERY BONDS-	6s, J&D, 13,500June 1, 1902
5s, A&O, \$15,000Apr. 1, 1912	5s, M&S, 24,000Sept. 1, 1904
Subject to call after Apr. 1, 1897	5s, J&D, 10,000 Dec. 1, 1907
5s, A.&O, \$5,000.Apr. 1, 1913 & 15	REDEMPTION BONDS-
Subject to call after Apr. 1, 1898	6s, J&J, \$82,800July 1, 1918
CITY BONDS-	5s, J&D, 14,500June 1, 1922
7.38, J&J, \$141,400Jan. 1, 1900	5s, M&N, 65,000 May 1, 1924
FERRY BONDS-	5s, J&D, 22,000June1, 1926
5s, J&J, \$25,000July 1, 1927	SCHOOL BONDS-
FLOATING DEBT, JAIL & STREET.	5s, F&A, \$10,000Aug. 2, 1927
5s. J&D, \$43,000June1, 1922	SEWER BONDS-
PAVING BONDS *-	5s, M&S, \$100,000 Sept. 1, 1924
6s, J&D, \$33,500 June 1, 1898	
NEED LINE AND DEPENDENCE AND REAL PROPERTY OF	

* A special tax amounting to 23 the cost of the work is levied on prop-erty benefitted by paving, and the money thus collected is set aside for the redemption of the paving bonds.

INTEREST is payable in Portsmouth.

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 ent of the real estate valuation and 15 per cent of the personal property.

CITY PROPERTY-The city owned property valued on July 1' 1896, at \$106,475.

TOTAL DEBT, ETC, -- The bonded debt on July 1, 1897, was \$848, 100; on July 1, 1896, it was \$803,700; floating debt, \$54,697; total debt, \$858,397; sinking fund and cash, \$43,408; net debt, \$814,989.

TAX VALUATION in 1896 of real estate was \$5,679,250; per-sonal property. \$000,695; total, \$6,579,945; estimated real valuation, \$8,904,444. The total tax rate for 1896 (per \$1,000) was \$21.50, in-cluding state tax, \$4.00, city tax, \$15.50, and school tax, \$2.00. POPULATION in 1890 was 13,268; in 1880 was 11,390. In 1896 the population was 16,793.

#### RADFORD .- HUGH C. PRESTON, Mayor. Radford is in Montgomery County.

Citry Boxos. 6s. J&J, \$21,000.....Jan. 1, 1923 Town Boxos. 6s. somt-annual, \$40,000.....1923 Interest is payable in New York. Bonded debt (last returns) \$61,000 Description of the state of the s Radford is in Montgomery County.

#### RICHMOND.- RICHARD M. TAYLOR, Mayor.

Richmond is the county seat of Heurico County.		
LOANS- When Due. Bonded Debt- 8a J& J& 600 July 1904	LOANS- When Due	
BONDED DEBT-	BONDED DEBT-(Cont.)-	
	1 May a deal & a down on the deal of the the to the	
(\$19,500 coupon and \$142,100 reg.)	6s, J&J, 19,900 (reg.)Jan., 1911	
8s, A&O.\$100,000Oct., 1904	68, J&J, 12,000 (reg.)Jan., 1912	
(\$77,000 coupon and \$23,000 reg.)	6s, J&J, 6,000 (reg.). July, 1913	
8s, J&J, \$600 (reg.) Jan., 1906	6s, J&J, 10,000 (reg.)Jan., 1914	
8s, J&J, 800 (reg.) July, 1906 8s, J&J, 351,200 Jan., 1907	5s, J&J, 5,500 (reg.)*. Jan., 1920	
68. J &J, 551,200Jan., 1907	5s, J&J, 261,700 (reg.) Jan., 1921	
(\$11,000 coupon and \$340,200 reg.) 88, J&J, \$63,500July, 1907	5s, J&J, 38,850 (reg.). July, 1921	
(\$1,000 coupon and \$62,500 reg.)	5s, J&J, 140,000 (reg.). Jan., 1922	
8s, J&J, \$28,200 (reg.) Jan., 1908	5s, J&J, 396,500 (reg.)July, 1922 5s, A&O, 1,000 (reg.)Oct., 1923	
8s, J&J, 289,800July, 1908	4a, J&J, 101,000 (reg.) Jan., 1920	
(\$6,000 coupon and \$283,800 reg.)	4s, J&J, 175,000 (reg.). July, 1920	
8s, J&J, \$184,000Jan., 1909	4s, J&J, 128,300 (reg.) Jan., 1921	
(\$2,000 coupon and \$182,000 reg.)	4s, J&J, 24,400 (reg.) July, 1921	
6s, J&J, \$1,300 (reg.) Jan. 1900	48, J&J, 6,000 (reg.). Jan., 1922	
68, J&J, 601,735Jan., 1904	48, J&J, 44,025 (reg.). July, 1922	
(\$3,000 coupon and \$598,735 reg.)	48, J&J.242,000 (reg.). Jan., 1922	
6s. J&J. \$94,940July, 1904	4s, J&J, 52,500 (reg.)July, 1923	
(\$36,000 coupon and \$58,940 reg.)	48, J&J, 127,000 (reg.) Jan., 1924	
6s, J&J, \$54,900Jan., 1905	4s, J&J, 555, 500 (reg.). July, 1924	
(\$5,000 coupon and \$49,900 reg.)	4s, J&J, 93,050 (reg.). Jan., 1925	
6s, J&J, \$173,020 (reg.).July, 1905 6s, J&J, 261,080 (reg.).Jan., 1906	4s, J&J, 182, 150 (reg.) July 1, 1925	
68, J&J, 110,050 July, 1906	4s, J&J, 439, 450 (reg.) Jan. 1, 1926	
(\$1,000 coupon and \$109.050 reg.)	4s, J&J, 140,000 (reg.). July, 1926 4s, J&J, 13,000 (reg.). Jan., 1927	
6s, J&J, \$124,760 Jan., 1907	4s, J&J, 200,000 (reg.). July, 1927	
(\$4,000 coupon and \$120,760 reg.)	4s, J&J.255,000 (reg.) Jan., 1928	
6s, J&J, \$126,900 July, 1907	4s, J&J, 496,500 (reg.). Jan., 1929	
(#15.000 coupon and \$111.900 reg.)	4s, J&J, 150,000 (reg.) July, 1929	
6s, J&J, \$6,372 (reg.). Jan., 1908	Bonded debt Feb. 1, 97. \$7,202,682	
68, J&J, 75,200 Jan., 1909	Floating debt 305,539	
(\$1,000 coupon and \$74,200 reg.)	Total debt Feb. 1, 1897. 7,508,221	
6s, J&J. \$9,800 (reg.) July, 1909	the second second second second second	

The 5 per cent bonds marked thus (*) in the above table are subject to call ten years after their date of issue.

PAR VALUE OF BONDS .- The bonds are in multiples of \$100.

INTEREST is payable in Richmond.

CITY PROPERTY, -The estimated value of the property owned by the city was (in 1896) \$7,140,273. This includes the water works sys-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 city's debt is limited by its charter to 18 per cent of the assessed valuation of real estate.

ASSESSED VALUATION and tax rate have been as follows:

	A88	essed Valuation	L	City Tax
Years.	Real.	Personal.	Total,	per \$1,000.
	.\$44,715,822	\$21,972,559	\$67,088,381	\$14.00
1895		19,700,482	64,155,383	14.00
1894		19,607,278	63,283,772	14.00
1893		20,716,429	63.079.067	14.00
1892	41,339,021	19,725,547	61,114,568	
181/1		18,229,972	58,573,527	14.00
1890	. 35,341,652	16,640,637	51.982,289	14.00
1885	. 32,348,000	13,752,000	=46,200,000	14.00

POPULATION in 1890 was \$1,388 in 1880 it was \$3,600; in 1870 it was 51,038. The estimated population at the present time is 90,000

ROANOKE .- Roanoke is situated in the county of the same LOANS- When Due School Bonds-6s, J&J, \$33,000....July 1, 1921 Subject to call July, 1906 CORPORT'N & DRAINAGE BDS.-6s, J&J, \$15,000....July 1,1903 Subject to call. 6s, J&J, \$15,000....July 1,1914 Subject to call July 1, 1899 PUBLIC BUILDING BONDS-6s, J&J, \$60,000....July 1,1914 Subject to call July 1, 1919 SCHOOL AND SEWER BONDS-6s, J&J, \$60,000....July 1,1919 SCHOOL AND SEWER BONDS-6s, J&J, \$60,000....July 1,1919 SUBJECT to call July 30,1903 SEWER BONDS-6s, J&J, \$150,000....July, 1921 Subject to call July, 1906 STREET IMPROVEMENT-6s, J&J, \$150,000....July, 1921 Subject to call July, 1906 name

name. LOANS- When Due. BRIDGE BONDS--6s, J&J, \$30,000 .....July, 1920 Subject to call July, 1905 COURT HOUSE, JAIL, &C.-6s, J&J, \$15,000 .....July, 1921 Subject to call July, 1906 FIRE APPARATUS -6s, J&J, \$21,000 .....July, 1921 Subject to call July 1, 1922 Subject to call July 1, 1922 Subject to call July 1, 1922 Subject to call July 1, 1927 6s, J&J, \$15,000 .....July, 1921 Subject to call July, 1906 RAILYAY-

RAILWAY--6s, J&J, \$100,000.....July, 1921 6s, J&J, \$100,000....July, 1906 6s, J&J, \$100,000....July, 1918 Subject to call July, 1903 Subject to call July, 1903

INTEREST is payable in Roanoke.

BONDED DEBT-On January 1, 1897, was \$892,100. The sinking fund receives annually 1 per cent of the bonded debt.

DEBT LIMITATION by charter is 10 per cent of assessed valuation. ASSESSED VALUATION in 1810 per cent of assessed valuation. ASSESSED VALUATION in 1894 of real estate was \$3,412,046; personal property, \$880,688; total, \$9,292,734. State tax rate (per \$1,000) in 1893, \$4; city tax rate, \$11; average school tax, \$1:50. In 1892 real estate was \$7,508,010; personal property, \$3,361,305; total, \$10,869,315. Property assessed at about 23 actual value. POPULATION.-Population in 1890 16,159; in 1880 669.

#### ROCKBRIDGE CO .- S R. MOORE, Treasurer. The county seat is Lexington.

Sinking fund receives from the county fund an annual appropriations which varies; the amount for 1896 was \$14,000. The county receives annually \$750 to b- applied to the payment of its bonded debt, from the city of Buena Vista, which, when organized as a separate munici-pality was assigned a portion of the county debt.

INTEREST on \$75,000 of the county's bonds is payable at the Bank of the Bepublic, New York; on others at office of County Treasurer.

# ROCKINGHAM CO.-The county seat is Harrisonb'g. LOANS-JAIL BOXDS-Subject to call at any time. 5s. J&D, \$95,000....June 1, 1911 Subject to call at any time. Interest payable at County Treas'y. New York Park, State P

* The \$80,000 water bonds due Nov. 1, 1905, are exempt from taxa-on. | All in sinking fund. tion.

INTEREST is payable in Staunton, except on the 8 per cent water bond, interest on which is payable in Baltimore. The coupons are all receivable in payment for the city taxes and dues.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Staunton's total municipal debt and the sinking fund held by the city against the same, on the 1st of April of each of the last five years.

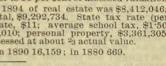
1897.	1896.	1895.	1894.	1893.
Total fund. debt.\$503,000	\$589,900	\$540,000	\$503,000	\$461,400
Sinking funds 59,255	152,483	139,120	126,382	115,409
Net debt \$144 GIS	@497.412	\$100 990	\$376.618	\$345 001

The city has no floating debt.

On April 1, 1897, the sinking fund held \$67,200 of the city's bonds, and it receives yearly 1 per cent of the city's debt.

CITY PROPERTY.—The total value of all property owned by the City of Staunton, as assessed by the commission appointed by the City Council on June 2, 1891, was \$281,400, including the water works, valued at \$173,000. Since June 2, 1891, the city has acquired property valued at \$15,700, making the total value of city property on April 1, 1897, \$327,100.

DEBT LIMITATION.—The city's debt is limited by law to 15 p. c. of the assessed valuation of real estate and 17 p. c. of personal property.



STAUNTON.- {A. H. FULTZ, Mayor. ARISTA HOGE, Treasurer.

#### STATE AND CITY SUPPLEMENT.

ASSESSED VALUATION.—The city's assessed valuation (about 80 per cent of cash value) and tax rate have been as follows:           Real         Personal         Tot. Assessed         City Tax           Years.         Estate.         Property.         Valuation.         p.\$1,000.           1895	BRAXTON CO.—County seat is Braxton C. H.LOANS— RR. AID BONDS—When Due.SR. AID BONDS— 6s, June 1, \$60,000June 1, 1919 Subject to call after June 1, 1899 Total debt Aug., 1897\$60,000 Sinking funds
WINCHESTER.—         Minehaster is in Frederick County.         LOANS—       When Due.         CITT BONDS—       30 years         Stabject to call in 10 years.       Assessment 2s to 4s actual 74.626         Subject to call in 10 years.       Tax valuation, real.       1.631,872         Tax valuation, real.       1.631,872         Stabject to call in 10 years.       Tax valuation, real.       1.631,872         Tax valuation 1895.       2.376,492         Marce Netton 11,1986.       \$\$89,000         Watter Bonds-       \$\$8,900         General Tar, Bonds-       \$\$6,363,\$20,000Oct. 1,1925         Stad, \$\$20,000July 1,1920       \$\$6,460,\$20,000Oct. 1,205         Cat valuation 1890 was.       2.570         Watter Borns-       \$\$6,363         Stad, \$\$20,000July 1,1924       \$\$63,860         Watter Borns-       \$\$63,980         Stady \$\$10,000July 1,1924       \$\$63,980 <td< td=""><td>BROOKE COUNTYG. W. MCCORD, Clerk.County seat is Wellsburgh. The sinking fund receives \$7,330 an- mally out of the county levy to pay the interest and principal of the bonded debt.LOANS- When Due. REFEVENING BONDS-1893- 4s, semi-ann., \$106,05001913 Subject to call after 1903. Bonded debt June 1, '96., \$106,500 Floating debt</td></td<>	BROOKE COUNTYG. W. MCCORD, Clerk.County seat is Wellsburgh. The sinking fund receives \$7,330 an- mally out of the county levy to pay the interest and principal of the bonded debt.LOANS- When Due. REFEVENING BONDS-1893- 4s, semi-ann., \$106,05001913 Subject to call after 1903. Bonded debt June 1, '96., \$106,500 Floating debt
State of West Virginia	alter 1000.

TAX FREE.-All bonds are exempt from taxation.

#### GRAFTON.- {W. O. BOYD, Mayor. 8. M. MUSGROVE, Clerk.

#### HUNTINGTON .- This city is in Cabell County.

 LOANS —
 When Due.
 Total debt (last returns): \$172,000

 PAVING AND SEWER BONDS—
 Total debt (last returns): \$172,000

 6s, July 1, 75,000.....0ct. 1, 1921
 Assessment is 25 actual value.

 6s. July 1, 75,000.....0ct. 1, 1923
 Total tax (per \$1,000) '94.\$\$22'00

 School Bonds—
 Fopulation in 1890 was.....0,108

 5s, Aug. 7, \$15,000 ....ug. 7, 1901
 Population in 1890 was......3,174

 Subject to call Aug. 7, 1896
 Population in 1894(loc'lest.)15,000

 (Subject to call after 1907.)
 Web at the table tab

(Subject to can after 1907.) The school bonds as set out above and included in the total indebted-ness of \$172,000 were not issued by the city of Huntington, and, structly speaking, do not constitute a municipal debt; but the school 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, Clerk. County seat is Charlestown.

and the second se	
LOANS-	When D

RAILROAD AID BONDS-	and a state
5s, A&O, \$104,600	
Subject to call.	the at
5s. A&O, \$106,000	1903
Subject to call.	
the same of a second seco	

 Bare
 REFUNDING BONDS- 

 4s, A&O, \$\$80,000...April 1, 1930

 Subject to call after April 1, 1908

 Bonded debt Mar. 1, '97.\$210,600

 903

 Tax valuation 1896....6247,967

 Assessment 23 to \$4 actual value.

 Population in 1890 was....15,553

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.

INTEREST is payable at National Park Bank in New York and at National Bank of Martinsburg.

TAX FREE.—These bonds are exempt from City tax. DEBT LIMITED by law to \$100,000.

#### OHIO CO .- County seat is Wheeling.

COUNTY PROPERTY.—The county owns (1897) \$20,000 of Ohio River Railroad stock; \$100,000 of Pittsburg Wheeling & Kentucky Railroad stock; \$300,000 of Wheeling Bridge & Terminal Railway stock, and real estate and furniture valued at \$200,000.

#### State of vvest virginia. ITS

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#### DEBT, RESOURCES, ETC.

Admitted as a State (Act Dec. 31, 1862)	- June 19 1863
Total area of State (square miles) -	24.780
State Capital	Charleston
Governor (term expires March 4, 1901)	- G. W. Atkinson
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 \$838,471.82. ASSESSED VALUATION.-The following table gives the assessed valuation of real estate, personal property and railroad property in the State for the years indicated :

	A DE LA	Personal	Railroad
Years.	Real Estate.	Property.	Property.
1896	\$141,925,633	\$51,307,197	\$22,437,102
1895	147.673,069	53,905,180	22,447,495
1894	145,737,960	51,502,003	22,767,554
1892		51,707,095	18,465,546
1890	121,202,365	48,725.222	17,237,766
1885	119,982,350	46,707,755	13,268,229
1880	105,000,358	34,622,399	7,368,983
1875		38,606,277	6,648,044
1870	95,388,047	38,032,395	7,362,844
1867	86,894,702	32,597,938	6,568,103

POPULATION OF STATE.-The population of West Virginia has

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.

 LOANS When Due.
 Tax valuation 1897....\$5,577,912

 MARTINSBURG & POTOMAC RR. State & Co.tax ((per M.) '97...\$8:50

 4s, J&J, \$105,000......1911
 Population in 1890 was....18,702

 Total debt Oct. 1, 1897....\$105,000
 Population in 1880 was....17,380

#### BLUEFIELD.-{WM. T. WATKINS, Mayor. W. P. HAWLEY, Sergeant.

Bluefield is in Mercer County.

TAX FREE.-The bonds described above are exempt from taxation.

#### KENTUCKY-DEBT OF STATE.

#### PARKERSBU This city is in Wood County.

This city is in Wood County. LOANS- When Due. HOSPITAL BONDS-5s, Sept. 1, \$15,000..8ept. 1, 1917 MARROVEMENT BONDS-5s, July, \$65,000....July 1, 1914 PARK BONDS, SER. F-5s, June, \$25,000 June 1, 1916 REFIND. BONDS, SER. B& D-6s, F&A, \$20,000....July 1, 1909 STREET PAV. & SEWER'S B'DS.-5s, June, \$50,000....June 1, 1910 

## WHEELING.-{J. R. BUTTS, Mayor. C. H. WATKINS, Clerk.

W FIELELITYC. (C. H. WATKINS, Clerk. Wheeling is the county seat of Ohio County. As we go to press a special committee of the Council is considering the matter of refund-ing the entire debt of the city by an issue of \$700,000 of 4 p. c. bonds. LOANS- When Due. BRIDGE BONDS-6s, Nov. 1, \$69,500...Nov. 1, 1924 Subject to call after Nov. 1, 1901 422s, July, \$30,500...Nov. 1, 1924 Subject to call in 10 years. 5s, July, \$238,800...July 1, 1924 42ss, Nov., 103,100..... COMPROMISE BONDS-Compromise BONDS-COMPROMISE BONDS-COMPROMISE BONDS-CONTIONAL - All of the city's bornds are amblest to call.

SR. H. THOMAS, Mayor. W. F. RITTENHOUSE, Clerk.

OPTIONAL,-All of the city's bonds are subject to call.

TAX FREE .- Bonds issued by this city are exempt from city tax

# State of Kentucky.

DEBT, RESOURCES, ETC.

Admitted as a State (Act Feb. 4, 1791) - - June 1, 1792 - - - 40,400 - - - Frankfort Total area of State (square miles) - -- 40,400 State Capital Gov'r (term exp. 6th Tues. aft. Nov. Elec'n, '99) W. O. Bradley Secretary of State (term exp. 1st Mon. Jan. 1900) Chas, Finley

Treasurer (term exp. 1st Mon. Jan. 1900) - George W. Long Legislature meets biennially in even years on the Tuesday following the first Monday in January, and sessions are lim-

ited to 60 days exclusive of Sundays and legal holidays.

LUANS-	-In	acrest.	Princip	pal,
		Payable.	When Due.	Outstand'g
Military bonds, 1866	6	J&J		\$165,000
Cer. of Indebtedness 1885	4g	J & D	June 1, 1905	500,000
Educational bonds	6	semi-an.		2,312,596
Past due bonds			*******	6,394
Funding bonds	. 4	J&J	1907	500,000

PAR VALUE OF BONDS-\$1,000 each.

INTEREST on the 6s is payable at Frankfort and in New York, and on the 4s in New York at the United States National Bank.

TOTAL DEBT, SINKING FUNDS, ETc. -The subjoined statement shows Kentucky's bonded debt on the following dates.

Aug. 1, '97. Jan. 6, '96. Feb. 16, '94. Tot. bonded debt (exclusive of bonds held by the Board of Education).\$1,171,394 \$614,000 \$674,000

held by the Board of Education).\$1,171,394 \$614,000 \$674,000 The educational bonds are not, strictly speaking, a debt of the State. They are irredeemable; the fund is inviolate, and the six per cent semi-annual interest drawn by them is provided for out of the revenue placed to the credit of the sinking fund annually. The amounts are as follows: State honds, issued Jan. 1, 1870, \$1,327,000; county bonds, issued Jan. 1, 1855, \$375,946; new school bonds, issued March 12, 1892, \$606,650. There was also outstanding on August 1, 1897, a floating debt of \$1,717,534; sinking fund, \$360,617; net floating debt, \$1,356,917. ASSESSED VAL UATION-The State's assessed valuation has been

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

Norg.-The total equalized valuation for the year 1897 was \$549, 000,000; for 1896 it was \$570,926,762; for 1895 it was \$573,206,978

rears.	Real Estate.	Personal Property.	Railroads.
1891	\$391.630.294	\$145,241,945	
1890		135,512,766	\$45,921,192
1889		131,533,729	40,869,913
1888		130,514,198	39,863,285
1887		132,334,637	35,571,631
POPULATIO	N OF STATE.	-The population of Kent	
	and state of the s		

1890. 1880. 1870. The proportion of the colored population was 16:47 per cent in 1880 and 14:69 per cent in 1890. In number blacks were 220,992 in 1850; 236,167 in 1860; 222,210 in 1870; 271,451 in 1880; and 272,981 in 1890.

#### CITIES, COUNTIES AND TOWNS

#### IN THE

#### STATE OF KENTUCKY.

For additional statements not given in alphabetical order below, see "Additional Statements" at end of this State.

#### ALLEN COUNTY .- County seat is Scottsville.

BELLEVUE.-{C. W. NAGEL, Mayor. CHARLES L. HARRISON, Clerk. Bellevue is in Campbell County.

OPTIONAL-The city's bonds are subject to call before maturity.

TAX FREE .- All bonds issued by the city are exempt from taxation.

CALDWELL CO.-R. B. RATLIFF, Treasurer. County seat is Princeton.

County seat is Princeton. LOANS.— When Due: Tax valuation, real ....\$1,986,595 Tax valuation, personal 1,154,528 Total valuation 1896... 3,141,123 Subject to call at any time. Bonded debt Jan., 1,1897,2100,000 Interest is payable in Princeton. Equal'd valuation 1897.2,583,151 Population in 1897 is.....14,201

CHRISTIAN CO .- Mc. J. DAVIS, Sheriff.

County seat is Hopkinsville.

#### CLARK COUNTY .- County seat is Winchester.

COVINGTON.- JOSEPH L. RHINOCK, Mayor. WM. F. TAYLOR, Auditor.

9		F. IAILON, Auditor.
	This city is in Kenton County.	
		LOANS- When Due.
	ASPHALT BONDS- 5s, May, \$83,2001903	REDEMPTION BONDS-
	5s, May, \$83,2001903	4s, F&A, \$76,800Aug. 1, 1920
	(Part due yearly.)	Subject to call 1910.
	4s, F&A, \$145,900Aug. 1, 1931	4s, F&A, \$119,300Aug. 1, 1922
	BRICK BONDS-	RESERVOIR & WATER WORKS BDS
	58, Feb. 1, \$6,700 Ten years	4s, J&J, \$523,500Jan. 1, 1927
	5s, Feb. 1, 8,100 Ten years	4s, J&J, 378,500Jan. 1, 1928
	BRIDGE BONDS-	48, J&J, 24,500July 1, 1928
	4s, J&J, \$36,000July 1, 1926	48, J&J, 111,000July 1, 1930
	CASPARIS JUDGMENT BONDS-	REFUNDING BONDS-
	4s, M&S, \$121,600 Mar. 1, 1933	48. J&J. \$51,300July 1, 1934
	COV. W. COV. & LUD. HIGHWAY-	SEWER BONDS-
	4s, F&A, \$7,900Aug. 1, 1923	5s, F&A, \$57,000Eight years
	Subject to call.	(Part due yearly.)
	FLOATING DEBT BUNDS-	SCHOOL BONDS-
	88, J&J, \$78,000July 1, 1899	48, J&J, \$20,000July 1, 1905
	FUNDING BONDS-	WATER WORKS REDEMPTION-
	5s, F&A, \$304,000Aug. 1, 1920	68,, \$16,5001913
	Subject to call 1910.	48, J&J, 191,900Jan. 1, 1930
1	INTEREST on the Owner south has	de an the S are cost apphalt hands
	INTEREST on the 8 per cent bon	nds, on the 5 per cent asphalt bonds,

INTEREST on the 8 per cent bonds, on the 5 per cent asphalt bonds, on sewer bonds, on brick bonds, and on the Covington West Covington and Lud. 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 city against the same, and the water debt at dates mentioned.

Jan. 1, '97. Total bonded debt\$2,364,700 Sinking funds	Jan. 1, '96. \$2,390,700	Jan. 1, '95. \$2,364,100 33,000	
Net bonded debt\$2,293,922 Water dbt.incl. above.\$1,229,400			\$2,367,600 \$1,308,000
LOOPOOPP MALLINTION M	and the second states	and a second	and and have

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

		Personal	Total Assessed	Tax Rate
Years.	Real Estate.	Property.	Valuation.	per \$1,000.
1897	**** **********		\$22,756,075	\$26.25
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	24.75
1893	15,000,000	4.000.000	19,000,000	27.52
1890				24.95
1889	14,344,607	2,263,275	16,607,882	
	out)		15,992,000	·******
	and a second state and		e la state de la seconda	DO Then have

Tax rate in 1897 includes State tax, \$4'25; county tax, \$2; city tax proper, \$20; total, \$26'25. Property is assessed at about actual value. POPULATION in 1890 was 37,371; in 1880 it was 29,720; in 1897 (estimated) 45,000.

DAYTON.-{CHAS. A. BIRD. Mayor. C. B. HAYWARD, City Clerk.

#### Dayton is in Campbell County.

LOANS— When Due. REPTVRDING BONDS— When Due. Structure for the second structure for the second

TAX FREE—The bonds are all exempt from city tax. INTEREST on the refunding bonds is payable at the First National Bank of Newport, Ky., or First National Bank, New York City; on the 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 city is at present undertaking to float \$130,000 4 per cent bonds due in 1927 (subject to call after Sept. 1, 1907), to take up some of the issues below.

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# LOANS- When Due. REFUNDING BONDS-5s, \$100,000....July 1, 1917 Subject to call after 1902. Interest payable at City Bank, Hopkinsville, Ky. Total debt Sept. 1, 1897...\$100,000 Tax rate (per \$1,000) 1897...\$9:50 Population in 1890 was....31,688

LOANS- When Due. BAILEOAD AID BONDS-6s, J&J, \$559,000..\$7,000 per year. TURNFIKE BONDS-6s, J&J, \$581,000..\$7,000 per year. TURNFIKE BONDS-1907 Population in 1890 was....12,434 Population in 1880 was....12,115

INTEREST is payable at Winchester.

a School Bonds-6s, J&J, \$10,000....*July 1, 1904 5s, J&J, \$10,000....*July 1, 1906 a SEWER BONDS-6s, J&J, \$10,000....July 1, 1906 Total debt Aug. 1, 1897. \$316,000 Tax valuation 1896.....5,000,000 State & Co. tax (p. \$1,000)'95.10°20 (City tax (per \$1,000).... 12 00 Average school tax..... 100 Population in 1890 was.....7,892 Population in 1890 was.....6,958 Population in 1897 (est.)...10,000 LOANS- When Due. BRIDGE BONDS--, M&S, \$50,000....July 1, 1923 Subject to call. FUNDING BONDS-68, J&J, \$25,000....July 1, 1904 68, J&J, 35,000....July 1, 1906 68, J&J, 19,500...July 1, 1923 b KENTUCKY MIDLAND RR. AID-68, F&A, \$100,000..Aug. 1, 1918 b LOTTERY BONDS-68, J&J, \$50,000....Yuly 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 public schools. To offset its debt the city owns gas bonds, face value \$40,000, Ken-tucky Midland preferred stock, face value \$100,000 and Kentucky Midland 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, the railroad aid bonds and the bridge bonds at the Bank of America; on all other bonds at the Bank of Kentucky.

#### FRANKLIN CO .- County seat is Frankfort.

RAILROAD AID BONDS- R 58. \$150,000 P	opulation in 1880 was 18,099
------------------------------------------	------------------------------

#### GRANT COUNTY .-- D. C. POINTS, Treasurer. County seat is Williamstown.

County seat is Williamstown. LOANS— When Due. BRIDGE BONDS— 6s, J&J, \$30,000..10 yrs. from date TURNPIKE BONDS— 6s, J&J, \$41,600..10 yrs. from date Rubject to call at any time. 6s, J&J, 17,000....Aug. 10, 1906 Int'st payable at Co. Treas. office. Bonded debt Jan. 1, 1897. \$88,600 Sinking fund......2,000

#### GRAYSON CO.-JOHN E. STONE, Treas.

County seat is Litchfield.

INTEREST is payable at the Bank of Kentucky, Louisville.

# GREEN COUNTY.-H. T. LARIMORE, Clerk County Court.

County seat is Greensburgh.

#### HARRISON CO.-I. N. LAIR, Treasurer.

County seat is Cynthiana.

	Floating debt \$27,000
TURNPIKE BONDS-	Total debt Sept. 1, '97 95,000
	Equal'd valuat'n 18976,123,424
Due in January each year.	Assessment about 34 actual value.
	State & Co. tax (per M.) '97.\$10.00
6. MEN #16 000 5 May, 1895	Population in 1890 was16,914
08, May, 910,000 (& May, 1903	Population in 1890 was16,914 Population in 1897 (est.) 20,000

#### HOPKINSVILLE .- F. W. DABNEY, Mayor. Hopkinsville is in Christian Co.

LOANS— When Due. RAILROAD AID BONDS— 5s, A&O. \$109,000...Oct. 1, 1921 Subject to call after Oct. 1, 1901 Total debt Jan. 1, 1897.. \$109,500 Tax valuation, real....\$1,538,756 Tax valuation, personal 694,808 
 When Due.
 Total valuation 1896...\$2,233,564

 Ne
 Assessment is 65% of actual value.

 Oct. 1, 1921
 State & co. tax (per \$1,000)..\$925

 Oct. 1, 1901
 City & sch. tax (per \$1,000).15'00

 ...\$109,500
 Population in 1890 was.....5,833

 ...\$1,338,756
 Population in 1896 (est.).....8,000

INTEREST is payable by Messrs. Latham, Alexander & Co., New York City.

TAX FREE,-All of the bonds are exempt from city tax.

#### LEXINGTON.-{J. B. SIMRALL, Mayor. L. E. PEARCE, Auditor.

#### This city is in Fayette County.

 LOANS When Due.

 BRICK STREET BONDS 55, J&D, \$100,000..June 1, 1918

 68, M&N, \$5,000..May 20, 1901
 54, J&D, \$100,000..June 1, 1918

 68, M&N, \$5,700...Nov. 1, 1924
 4¹28, M&S, 150,000..Sept. 1, 1920

 4¹28, M&N, 75,570...Nov. 1, 1934
 School Bullibing Bonns 

 55, F&A, \$50,000..Aug. 1, 1918
 Bonded debt Jan. 1, 97. \$689,303

 REFUNDING BONDS 54, \$60,000..Aug. 1, 1924

 4¹28, F&A, \$105,000..Aug. 1, 1924
 Assessmit bonds (add'). 224,475

 REFUNDING BONDS City tax (per \$1,000), 1897...12.00

 4¹28, J&D, \$1,000. June 1, 1933
 Population 1890 was....21,567

 18, J&J, \$25,000 Jan. 10, 1935
 Population 1897 (estim'd)...30,000

INTEREST on the funding and refunding bonds and on the rail-road aid bonds due 1918 is payable in New York City; on the railroad-aid bonds due in 1920 and 1932, on the school building bonds and special assessment bonds, at Lexington.

LOGAN CO.—H BARCLAY, Clerk Sinking Fund. County seat is Russellville. LOANS— When Due. RAILROAD AID BONDS— 6s, J&J, \$260,000......1901 Interest payable t Russellville. Total valuation, person'l. 1,022,570 Total valuation 1897...4,776,670 Assessment 70 p. c. actual value. State tax (per \$1,000)......\$415 Sinking fund.........43,000 Net debt Feb. 1, 1897....217,000 Population in 1897 (est.)...24,000

LOUISVILLE.-- {GEO. D. TODD. Mayor. JOHN H. HANCOCK, Treasurer.

Louisville is the county seat of Jefferson County.

Louisville is the county seat of Jet LOANS- When Due. b CITY HALL-7s, A&O, \$200,000..Apr. 1, 1903 REFUNDING BONDS (gold)-4s, ..., \$500,000..Sept. 15, 1910 4s, J&J, 457,000....July 1, 1937 a MUNICIPAL IMPROVEMENTS-4s, J&J, \$1,495,000..July 1, 1923 4s, J&J, \$1,495,000..July 1, 1923 4s, J&D, 1,500,000..Dec. 1, 1928 b NEW JAIL, 1869-6s, A&O, \$113,000..Oct. 1, 1898 b OLD LIABILITIES, 1871-1880-7s, A&O, \$113,000..Apr. 1, 1901 5s, M&N, 492,000..May 1, 1920 Subject to call after May 1, 1900 5s, F&A, \$500,000...Aug. 1, 1911 a \$100 \$500 and \$1000 b \$100 

 ity seat of Jefferson County.

 When Due.
 PARK BONDS 

 4s. J&J.
 \$660,000..July 1, 1930

 b RECONSTRUCTION, 1873 7s. J&J.

 7s. J&J.
 \$600,000..July 1, 1903

 b RECONSTRUCTION, 1873 7s. J&J.

 7s. J&J.
 \$600,000..July 1, 1903

 b RALROAD AID LOANS (1) Eliz. & Pad. RR., 1873 

 7EMENTS 7s. J&J. & \$998,000.... Jan. 1, 1903

 (4) Road Bed (L. C. & L. RR.) (4) Road Bed (L. C. & L. RR.) 

 Dec. 1, 1923
 7s. J&J. & \$150,000.... July 1, 1901

 7s. J&J. & \$150,000..... July 1, 1903
 Seewer Bonds, 1868-71 

 6s. J&J. & \$\$1,000..... July 1, 1898
 Seewer Bonds, 1868-71 

 Apr. 1, 1901
 7s. J&D. & \$\$2,300..... July 1, 1896

 May 1, 1920
 WHARF, 1868 

 Mug. 1, 1911
 WHARF, 1868 

#### a \$100, \$500 and \$1,000. b \$1,000.

PAR VALUE OF BONDS,—The bonds are mostly for \$1,000. TAX FREE.—All bonds issued by this city are exempt from taxa-tion with the exception of State tax.

INTEREST.—Coupons are mostly payable in New York City at the National Bank of the Republic, the exceptions to this being the old liability 7s due 1901, the street improvement 6s, the sewer 6s, and the jail 6s, which are payable in Louisville at the sinking fund office.

BONDED DEBT on January 1, 1897, was \$\$,714,000; floating debt. \$276,247; total debt, \$\$,990.247. The sinking fund assets amounted on January 1, 1897, to \$1,822,252. The water debt of \$943,932 is not included in the total debt.

ASSESSED VALUATION:- The city's assessed valuation and tax rate at different periods have been as follows: Total

Years.	Real Estate.	Personal Property.	Total.	Tax per \$1,000
	\$88,985,000	\$28,715,000	\$117,700,000	\$22.75
	87,534,328	26,965,341	114,499,669	22.75
	87.000,000	28,000,000	115,000,000	23.05
	84,600,000	5,725,000	90,325,000	23.05
In 189	7 the city tay pr	oner was \$18.50	The tax rate	in 1895 in

In 1897 the city tax proper was \$18'30. The tax rate in 1895 in cluded city tax proper \$15'50; State and county tax \$4'25; average school tax, \$3'30. Assessment is about 80 per cent of actual value.

POPULATION.—Population in 1890 was 161,129; in 1880 was 123,758; in 1870 was 100,753; in 1897 (estimated Aug. 1) 205,000.

#### McCRACKEN CO .- County seat is Paducah.

LOANS— When Due. BEFUNDING BONDS 1892— 5s. A&O. \$500,000...Mar. 1, 1933 Subject to call in part at var. times. Total debt Sept. 1, 1896 \$500,000 Tax valuation 1897...., 7,367,035 Tax valuation, real..... 6,241,122

#### MADISON CO.-THOS. THORPE, Commissioner of Railroad Sinking Fund. County seat is Richmond.

LOANS-When Due.Tax valuation,personal\$1,169,530RAILROAD BONDS-Total valuation 1897... 8,347,8905s. J&J, \$120,000....Jan. 2, 1919Assessment is 45 actual value.Bubject to call at any time.State tax (per \$1,000).....\$22012Bonded debt Feb. 1, 1897.\$120,000County tax (per \$1,000).....\$22012Sinking fund.......2,000Net debt Feb. 1, 1897....118,000Population in 1890 was...22,052Tax valuation, real....7,178,360Population in 1897 (est'd)...26,000 INTEREST is payable in Louisville, Ky.

MAYSVILLE.-County seat of Mason county. seat of Mason county. nterest is payable at Maysville. Oral debt (last returns) \$109,326-Cax valuation 1894.... 2,700,000 Assessment about ¹2 actual value. Oral tax (per \$1,000)... \$20:00 Population in 1890 was..... 5,358 Population 1892 (est.).....7,379

IVITI IN VILLE. Coun	03 0
LOANS- When Due.	I
FUNDING BONDS-	T
5s, F&A, \$28,000Aug. 1, 1905	3 T
(\$7,000 due y'rly to Aug. 1, 1911)	
RAILROAD BONDS-	T
5s, F&A, \$60,000Aug. 1, 1898	3   F
(\$6,000 due yearly) to Aug. 1, 1907	7   F
WATER WORKS-	1
6s, F&A, \$8,000 Aug. 1, 1896	3
A DESCRIPTION OF THE OWNER OWNER OF THE OWNER OWNER OF THE OWNER	1

MERCER COUNTY .- County seat is Harrodsburgh. Bonds have been declared invalid by the United States Court.

#### MIDDLESBOROUGH.-GEO. W. ALBRUTT, Treasurer.

TAX FREE.—All the bonds issued by this city are exempt from taxation.

#### MOI Count

LOANS-	When Due.
COURT HOUSE-	
Ss, J&J, \$6,000 FUNDING DEBT-	
s. J&J. \$73,000	Jan., 1903
(Subject to cal	1 1903.)

Total debt July 1, 97.... \$86,000 | INTEREST on railroad bonds is payable in New York at Bank of America; on other bonds at Mount Sterling, Ky.

NIGON	<b>AERY</b>	СОН.	R. FRENCH	, Treas.
ty seat is Mt.	Sterling.			
ANIC	When Dr	e   Equal'd v	aluation 1897	84.619.867

Equal'd valuation 1897, \$4,619,867 Assessment ¹₂ to ²₃ actual value. State tax (per \$1,000)......\$5²5 County tax (per \$1,000)......\$745 Population in 1890 was....12,367 Population in 1880 was....10,566

Vol. LXV

October, 1897	TENNESSEE—I	EBT OF STATE.	. 163
MUHLENBERG CC	County seat is Greenville.	SPENCER COUNTY	County seat is Taylorsville.
LOANS- RAILROAD BONDS- 	Population in 1890 was 17,995	LOANS- When Due.   Total COUNTY BONDS- 68, A&O, \$70,000Apr. 1, 1896-111   St. & c 6c, A&O, 90,000Apr. 1, 1901-111   Popula INTEREST is payable at United States	'ed valuat'n 18971,720,056 o. tax (per\$1,000)'91\$14'25 ation in 1890 was6,760
NEWPORT) EDWAI JOHN Z Newport is in Campbell County.	D BILTZ, Mayor. OLLER, Auditor.	WOODFORD COJAME County seat is Versailles.	s W. Smith, Treas.
LOANS- When Due. BRIDGE BONDS- 5s, J&J, \$37,001911 FLOOD BONDS- 5s, J&J, \$50,0001904 FUNDING BONDS- 5s, A&O, \$52,5001913 PUBLIC LANDING BONDS- 5s, J&D, 30,0001900 REDEMPTION BONDS- 5s, J&J, \$81,5001900	73108, M&N, \$258,0001901 73108, M&N, \$258,0001902 73108, M&N, \$25001903 58, M&N, \$250001914 Total debt Apr. 1, 1897.\$1,104,100 Sinking fund assets 17,000 Net debt Apr. 1, 189710,87,100 Tax valuation, 189710,881,402 Tax rate (per \$1,000)\$2405 Population in 1890 was 24.918	LOANS- When Due. Tax vs WOODFORD RR Total v 5s, M&S, \$45,000Sept. 5, 1919 5s, A&O, 5,000Oet. 6, 1920 Subject to call after Sept. 5, 1897 Total debt Sept. 1, 1897 Tax valuation 1897 8,139,932 Tax valuation, real 6,108,010 INTEREST on Versailles & M. Ry. bonds other bonds at Louisville, Ky. ADDITIONAL STA In the table below we give statistics regard sions in the State of Kentucky which hav	valuation 1896 S,416,835 ment same as actual value. tax (per \$1.000) \$425 y tax (per \$1,000) \$100 ution in 1890 was12,350 ution in 1880 was11,800 is payable in New York; on TEMENTS ding several minor civil divi- e reported an indebtedness
OWEN COUNTY	W. P. SWOPE, Clerk.	of over \$10,000 and which are not represe detailed reports. Int.	Assessed
LOANS- When Due. COUNTY BONDS- 55, M&S, \$101,000Sept. 1, 1903 Optional after Sept. 1, 1898 REFUND. BRIDGE & TURNFIKE- 63, F&A, \$30,000Feb. 1, 1917	Sinking fund         \$14,000           Iotal debt July 1, 1897         117,000           Tax valuation 1897         2,881,895           Assessment about ½ actual value.         Iotal tax (per \$1,000)           Fotal tax (per \$1,000)         \$12.75           Population in 1890 was         17,676           Population in 1890 was         17,676           Population in 1890 was         17,676	Place.         Total Debt.         Rate.           Ashland, Boyd Co	\$3,017,000 ('94) 4,195 4,160,271 ('97) 14,033 1,406,606 ('95) 4,000 1,368,843 ('95) 7,628

#### State of Tennessee.

ITS

#### DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 26, 1790) - May, 26 1790
Admitted as a State (Act June 1, 1796) - June 1, 1796
Total area of State (square miles) 42,050
State Capital Nashville
Governor (term expires Jan. 15, 1899) - Robert 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 Monday in January and sessions are not limited. "but no member shall be paid for more than 75 days of a regular session."

* Constitution says term of office shall be computed from the 15th of January, but these officials being elected by the Legislature are usually allowed to serve a full term from the date of their appointment.

The debt on which the State is paying interest is as follows. The State recently negotiated a temporary loan for \$350,000, payable in February and March, 1898:

LOANS-	-In	terest	Prin	cipal.
NAME AND PURPOSE.	P. 01.	Payable.	When Due.	Outstanding.
Redemption	. 4	A&O	Oct. 1, 1907	\$469,000
New settlement bonds (sub	÷			
ject to call at 100)	. 3	J&J	July 1, 1913	13,666,900
Penitentiary bonds	419	A & O	Oct. 1, 1913	600,000
Redemption bonds	44	A&O	Oct. 1, 1913	1,000,000
Old bonds and certfs, of in	-			
debtedness held by State	5			

institutions ...... 5 & 6 .... 1896 to 1914 676.000 PAR VALUE OF BONDS,-Settlement bonds are \$100 and \$1,000. INTEREST on the new settlement bonds is payable in Nashville or by Messrs. Latham, Alexander & Co., New York City.

TOTAL DEBT, ETC.-The subjoined statement shows Tennessee's total new settlement debt in September, 1897.

ASSESSED VALUATION .- The following statement shows the character and valuation of all taxable property in the State, the average value of lands, and the State tax levy for a series of years : L CONS

	Acres.	Town Lots.	Other Property,	Total Value.	ver'ge Value Acre.	ate oj axper 1,000
Year.		8	\$	\$	\$	0.3
	.165,762,960	112,497,140	34,212,533	313,472,633	6.45	2.00
	165,883,997	111,906,412	38,271,204	316,061,613	6.42	2.00
	.182,041,338	120,521,975	50,153,219	352,716,532	7.04	3.00
	182,973,233	125,314,981	52,282,248	360,570,462	6.89	3.00
	172,340,180	120,530,633	54,637,292	347,508,105	6.54	3 00
	143,198,948	57,898,552	25,651,808	226,749,308	5.60	3.00
	148,599,550	46,635,550	16,133,338	211,768,438	6.00	1.00
	183,228,365	57,578,261	37,213,908	278,020,534	6.74	4.00
	205,386,777	72,518		287,905,020	8.39	6.00
1867	155,245,178	59,039,406	11,108,826	225,393,410	6.72	4.50

POPULATION OF STATE,-The population of Tennessee has been as follows in the years named.

ELEI DY COUNTRY	18901,767,518   18601,109,801   1830
SHELBY COUNTY County seat is Shelbyville.	18801, 542, 359 $18501, 002, 717$ $1820 422, 771$
	18701,258,520 1840 829,210 1810 261,727
interested The fullation Tool	
COUNTY BONDS- 5s & 6s, Apr., \$190,000. Apr. 1, '98 County tax (per \$1,000) \$4'25 County tax (per \$1,000) \$4'25	and 24.57 per cent in 1890. In number blacks were 245,881 in 1850;
Total debt Jan 1 1896 \$200,000 Poundation in 1000 mas 16 501	283,019 in 860; 322,331 in 1870; 403,151 in 1880; 434,300 in 1890.
2001 1 1 200 1 200 1 2 0 partition in 1990 was 10,021	255,019 in 800; 322,331 in 1870; 403,151 in 1850; 454,500 in 1890.

TAX FREE-Bonds are all exempt from taxation.

This is the county seat of Davless County.

OWENSBORO.- JAS. H. HICKMAN, MA

PADUCAH.—{D. A. YEISER, Mayor. ARTHUR COLE, City Clerk. This is the county seat of McCracken County. As an offset to the bonded debt, the city owned in July. 1897, railroad stock of the par value of \$220,000.

 LOANS When Due.
 Sinking fund.
 \$5,211

 RAILROAD BONDS Nov. 1, 1910
 Net debt Jan. 1, 1897....69,473

 4s, M&N, \$67,500....Nov. 1, 1910
 Subject to call.
 Net debt Jan. 1, 1897....69,473

 Interest is payable at Owensboro.
 City tax (per \$1,000).....\$16:00

 Bonded debt Jan. 1, 1897 \$67,500
 74,684

INTEREST is payable at the U.S. National Bank, New York City.

value of \$220,000.
LOANS- When Due.
CHESS OHTO & S. W. R.R.5s, F&A. \$20,000....Aug. 1, 1903
CH ST. L. & P. R.R.4¹2s, J&D, \$100,000...Dec. 1, 1915
Sublect to call after 1898.
CITY HALL5s, F&A. \$\$,000....Aug. 1, 1902
N. O. & OHTO R.R.6s, J&J, \$45,000....July 1, 1915
Refunded N. O. & O.
R. 4¹2s, \$66,000....
INTEREST on the Chicagen St Louis & Padaget, Us Issues to a second se

Mayor.

INTEREST on the Chicago St. Louis & Paducah 4¹28 is payable in New York City; on all other bonds in Paducah.

PARIS.--{W. L. YERKES, Mayor. GEO. B. ALEXANDER, Treasurer. This is the County seat of Bourbon County.

PENDLETON CO .- C. H LEE, JR., Treasurer. County seat is Falmouth.

 LOANS When Due.
 5s. J&J, \$40,000....July 1, 1910

 FUNDING BONDS Total debt Feb. 1, 1897...\$168,000

 5s. J&J, \$75,000...July 1, 1912
 Sinking fund...
 12,000

 TURNFURE BONDS Sinking fund...
 12,000

 6s. J&J, \$20,000...July 1, 1903
 Seasessment is ¹/₂ actual value.
 56,000

 6s. J&J, 15,000...July 1, 1893
 Nessessment is ¹/₂ actual value.
 Population in 1890 was....16,346

INTEREST on the 6 per cent turnpike honds due 1906 is payable at Falmouth ; on the funding bonds at the Chase National Bank, N. Y. ; on all others at the Bank of America, N. Y.

#### SCOTT COUNTY .- D. P. Ewing, Treasurer. County seat is Georgetown.

 County seat is Georgetown.

 County bonds, 5s.
 \$\$116,000

 Subject to call.
 Tax valuation, real....

 Bonded debt July 1, '97.
 116,000

 Floating debt
 7,700

 Total debt
 123,000

 Sinking fund
 5,000

 Population in 1890 was....16,546

 Net debt July 1, 1897...

#### SHELBY COUNTY .- County seat is Shelbyville.

#### CITIES, COUNTIES AND TOWNS IN THE

#### STATE OF TENNESSEE.

#### BLOUNT COUNTY .- W. A. DUNLOP, Trus. County seat is Marysville.

LOANS— When Due. RALLROAD AID BONDS— 6s, J&J, \$40,000.....Oct., 1897 Subject to call. Int'st payable in Marysville, Tenn. Total debt Jan. 1, 1897....\$40,000 Total debt Jan. 1, 1897....\$40,000 Total tax (per \$1,000).....\$18750 Population in 1890 was....17,589

BRISTOL.— {JOHN C. ANDERSON, Mayor. T. J. BURROW, Recorder. Bristol is in Sullivan County. BRISTOL -

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CHATTANOOGA.—GEO. W. OCHS, Mayor. Chattanooga is the County seat of Hamilton County.

Chattanooga is the County seat of Hamilton County. LOANS.— When Due. CINCINNATI SOUTHERN RR. 6s, M&S, \$100,000...Sept. 1, 1900 FUNDING BONDS. 6s, June, \$81,000....June 1, 1911 STREET AND SEWER BONDS. 5s, A&O, 125,000...Apr. 15, 1920 STREET AND SEWER BONDS. 5s, A&O, 250,000...Apr. 15, 1921 INTEREST on the funding 6s due in 1917 is payable in Chatta-nooga; on all other bonds at the Third National Bank, New York City. TOTAL BONDED DEBT Feb. 1, 1897, was \$931,000; sinking fund assets, \$93,000; net debt, \$838,000.

ASSESSED VALUATION in 1897 of real estate about \$10,000, 000; of personal property, \$2,000,000; total, \$12,000,000; tax rate (per \$1,000), \$24'50, this including State and County tax, \$9'50; city tax proper, \$15'00. Real estate is assessed at "about ¹₂ its actual value."

POPULATION.-In 1890 was 29,100; in 1880, it was 12,892; in 1897 (estimated) 47,000.

CLARKSVILLE .- County seat of Montgomery County.

LOANS- When Due. REFUNDING BONDS- 6s, J&J, 27,400 .....July 1, 1915 6s, A&O, 23,800 ....July 1, 1917 (Optional after 1907).

INTEREST is payable at Clarksville.

TOTAL BONDED DEBT (last returns) was \$162,200; sinking fund assets, \$2,692; net debt, \$159,508. Total water debt (included in above), \$55,000.

ASSESSED VALUATION in 1893 of real estate was \$2,812,000; of personal property, \$750,000; total, \$3,562,000; tax rate (per \$1,000), \$23'00, including State tax, \$3'00; county tax, \$9'00; city tax, \$11'00. Property is assessed at about 5₈ of its actual value.

POPULATION in 1890 was 7,924; in 1880 was 3,880.

HAMILTON CO.-SETH M. WALKER, Co. Judge County seat is Chattanooga.

LOANS- When Due. BRIDGE BONDS-5s, A&O, \$200,000....Oct. 1, 1909 FUNDING BONDS-5s, A&O, \$150,000....Apr. 1, 1905 Total debt April 1, 1896..\$350,000 Interest is payable in New York-
 When Due.
 Tax valuation 1897...\$20,500,000

 Assessment is ³5 actual value.

 Oct. 1, 1909

 Total tax (per \$1,000) 1897 \$26:50

 Apr. 1, 1905

 Population in 1890 was... 23,642

 Population in 1896 (est.)...55,000

#### HARRIMAN.-

This city is in Roane County.

INTEREST is payable at Lincoln National Bank, New York.

#### HAYWOOD CO .- County seat is Brownsville.

 LOANS
 Amount.
 Assessment is 23 actual value.

 BAILROAD BONDS
 State & co. tax (per \$1,000). \$12.00

 6s, May, \$123,000....May 1, 1914
 Population in 1890 was....25,558

 Total debt Feb. 15, 1897. \$123,000
 Population in 1890 was....26,053

 Tax valuation 1895.....2,522,224
 Population in 1895 was....27,345

JACKSON.-J. A. GREER, Chairman Finance Committee. This city is in Madison County. Jackson owns its water-works plant, valued at \$400,000, from which the city derives a yearly revenue of \$9,000.

INTEREST on the improvement bonds is payable at the Hanover National Bank, New York City; on the school bonds in Jackson.

JOHNSON CITY .- Washington County.

LOANS – When Due. *CHARL. CIN. & CHIC. RR. 6s. M&N, \$75,000....May 1, 1910 SCHOOL AND STREET BONDS – 6s. F&A, \$50,000.....Feb. 1, 1911 Bonded d'bt(dastreturns) \$125,000 Tax valuation 1892.....1,900,000 Assessment is 35 actual value. Population in 1890 was...... 4,161 Population in 1880 was...... 685

* Johnson City bonds to the amount of \$75,000, issued to the Charles-ton Cincinnati & Chicago Railroad Company, have been declared invalid by the Tennessee courts. The town's claim was that the bonds did not conform to the statutes governing their issue and that the railroad com-pany had failed to comply with the terms of its contract with the town.

PAR VALUE OF BONDS .- School and street bonds are \$500 each. INTEREST is payable in New York—on school and street bonds by the Hanover National Bank; on others by the Nat'l Bank of Deposit.

KNOX COUNTY .-- G. L. MALONEY, Co. Judge. County seat is Knoxville.

# 

LAUDERDALE CO.-J. E. PALMER, Trustee.

TAX FREE.-All bonds of this county are exempt from taxation.

County seat is Lewisburgh.

#### MEMPHIS.--{W. L. CLAPP, Mayor. J. F. WALKER, Secretary.

Memphis is the County seat of Shelby County. A yellow fever epidemic in 1878 rendered the city unable to meet its obligations and in 1879 the city's charter was repealed and the Taxing District of Shelby County was organized for the purpose of securing a compromise with the bondholders on such terms as the city felt able to make. The courts, however, held that the Taxing District was liable for the entire debt of the city, and a compromise at 50 per cent was then arranged for under the act of March 1883. This act was amended in 1885. The old debt has been all retired and interest payments are promptly made. In 1891, by an act of the Legislature, this district was again incorpor ated as a city.

PAR VALUE OF BONDS, The 6s due 1913 are \$100, \$500 and \$1,000. The 6s due 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 taxation.

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 of \$1.00 per \$1,000 is levied for the retirement of the bonds. A tax sufficient to meet the interest on bonds is also required by law. The funding act of 1833 provides that every part thereof shall be considered a contract between the State, the Taxing District and the bondholders, and no part material to the rights of the bondholders shall be modified while the bonds remain outstanding.

ASSESSED VALUATION.—The assessed valuation and tax rate have been as follows, the assessment for 1894 being about  $3_5$  actual value:

Vol. LXV

KNOXVILLE.—{S. G. HEISKELL, Mayor. J. A. MCMILLAN, Comptroller. 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. K. S. RAILROAD BONDS-5s, —, \$275,000. 1910 Bond. debt Sept. 1, '97.\$1,076,600 Tax valuation, real..., 7,965,059 Tax valuation, rersonal 1,782,494 Total valuation 1896..., 9,747,553 Assessment about 13 actual value. Total tax (per \$1,000)...,\$23:40 Population '90 (local census)27,709

The city owns \$275,000 Knoxville Southern stock.

TAX FREE.-Bonds due 1906 are free from taxation.

MARSHALL CO,-W. L. WALLACE, Clerk.

Property is assessed at about 50 per cent of its actual value.

#### NORTH CAROLINA-DEBT OF STATE, October, 1897 Personal Property, \$8,212,375 9,627,740 10,452,080 Rate of tax per \$1,000. \$26.80 17:50 25:30 Tot. Assessed Valuation. \$35,494,677 39,637,950 43,183,930 24,783,190 TIPTON COUNTY .-Years. Real Estate. 1894....\$27,282,302 1893.....30,010,210 1890.....32,731,850 1870.....

POPULATION in 1890 was 64,495; in 1880 it was 33,592; in 1870 it was 40,226; in 1894 (estimated), 75,000.

#### MORRISTOWN .- {J. F. GOODSON, Mayor. E. P. KINZEL, Treasurer.

Morristown is in Hamblen County LOANS- When Due. School House-6s, J&J, \$20,000....July 1, 1921 STREET BONDS-5s, M&S, \$10,000....Sept. 1, 1911 (Subject to call.) WATER WORKS BONDS-6s, ...., \$40,000...July 15, 1925 (Subject to call after July 15, 1905)

INTEREST on school house bonds is payable at the Hanover Nat-Bank, New York; on street bonds at Morristown.

County.	
LOANS- When Due.	LOANS- When Due.
BRIDGE BONDS-	REFUNDING BONDS-(Cont.)-
5128, A&O \$200,000Oct. 1, 1905	
CENTENNIAL BONDS-	58, J&J, 25,000July 1, 1908
4128, J&J, \$100,000Jan. 1916	4428, J&J, 110,000July 1, 1926
HAY MARKET BONDS-	4s, J&J, 25,000July, 1919
58, M&S, > 50,000 Mar., 1922	
IMPROVEMENT BONDS 1892-	58, J&D,\$100,000, g. June, 1911
4128, J&J \$160,000July 1, 1922	4 ¹ 28, A&O, 400,000. April 1, 1923
OLD CITY BONDS-	WATER BONDS-
Series of 1877, 1879 and 1881, etc.	6s, M&N, 450,000 May, 1907
6s, J&J, \$21,700Past due	(\$50,000 due yearly) to May 1915

 
 Past due
 (\$50,000 due yearly) to May 1915

 July, 1898
 5s, J&D, 150,000 g... June 1921

 July, 1898
 5s, J&D, 150,000 g... July, 1921

 July, 1899
 5s, J&D, 150,000 g... July, 1918

 July, 1900
 4¹2s, J&J, 47,000
 July, 1920

 July, 1900
 4¹2s, J&J, 47,000
 July, 1922

 Ds 4s, J&J, 300,000
 July, 1922

 OTHER BONDS July, 1903
 OTHER BONDS 

 July, 1903
 4¹2s, J&J, 300,000
 July, 1907
 08, J&J, \$21,700 68, J&J, 68,500 68, J&J, 71,300 68, J&J, 75,000 68, J&J, 75,000 ELEFUNDING BONDS-68, J&J, \$86,000 69, J&J, \$85,000 1 Include 5100

* Includes \$125,000 water bonds which have been called for re-demption.

INTEREST is payable in New York and Nashville-in New York by the Chemical National Bank. All coupons are tax receivable.

TAX FREE,-All bonds issued by this city are exempt from city tax. TOTAL DEBT, SINKING FUNDS, ETC. -The city's bonded debt on Jan. 1, 1897, was \$3,337,700, including a water debt of \$1,472,000. The city has no floating debt or sinking fund.

WATER WORKS.—The city owns its water works, on which it has expended \$1,500,000; the gross receipts for the year ending Jan. 1, 1896, were \$124,665 and the disbursements \$56,765. By act of Legis-lature the net revenue derived from sales of water must be applied to the payment of interest on the water bonds.

DEBT LIMITATION .- The city's charter forbids loans to railroads New bonds can be issued only with permission of the Legislature.

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

		ssessed Valuatio	n	Total
Years.	Real.	Personal.	Total.	Tax Raised.
1896	.\$28,496,870	\$7,168,900	\$35,665,770	\$531,314
	. 28,264,447	6,808,000	35,072,475	522,456
1894	. 29,128,600	5,871,350	34,999,950	521,364
1893	. 30,194,650	7,326,850	37,521,500	559,059
1890	. 24,079,400	9,486,325	33,565,725	500,010
	., 20,236,700	8,391,750	28,628,456	426,537
1881		*********	15,249,575	

The assessment is about was 12 actual value. The city tax rate (per \$1,000) in 1896 was \$15:00.

POPULATION in 1890 was 76,168: in 1880 was 43,350; in 1870 was 25,865; in 1896 (estimated), 90,000.

#### NORTH KNOXVILLE .-

This town is in Knox County, adjoining the City of Knoxville, and is bout to be consolidated with the latter city. ah

LOANS- When Due. Total valuation 1894...\$1,300,000 IMPROVEMENT BONDS-55, M&S, \$100,000.....Sept., 1919 Total debt (last returns). \$100,000 Population in 1890 was.......\$13:00

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.

WATER WORKS BONDS- 5s,, \$32,00020 years Subject to call after 5 years.	Population in 1880 was1,767
Interest payable in New York. Total debt (last returns)\$47,000	Population in 1895 (estim'd) 2,500

#### SHELBY COUNTY .- County seat is Memphis.

#### SUMNER COUNTY .- HARRIS BROWN, Clerk. County seat is Gallatin.

LOANS - When Due. CUME. & O. RR. ADD BONDS-63, J&J. \$136,800...Jan.1, 1913 Total debt Jan. 1, 1897...\$136,800 Tax valuation, real....3,286,584 Tax valuation, railroad.,1,242,039 Population in 1880 was...23,665

INTEREST is payable by county trustee.

OPTIONAL .- All bonds are subject to call at option of county. MIL

UNION CITY .-- { JOHN T. WALKER, Mayor. GEO. G. BELL, Treasurer.

This city is in Obion County.

TAX FREE .- All of the above bonds are exempt from taxation. .

WEST KNOXVILLE.-{M. L. ROSS, Mayor. W. W. MORRISON, Re-

corder and Treasurer.

INTEREST is payable at New York or Knoxville.

#### WILSON CO .- County seat is Lebanon.

## State of North Carolina.

#### DEBT, RESOURCES, 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 pres-cribed for the exchange being limited to Jan. 1, '99. These laws pro-vided for the issue of (1) consolidated 4 p. c. bonds due in 1910 to fund old ante-war bonds at 40 per cent of face value, "New" railroad bonds recognized as valid at 25 per cent, and bonds of 1866 and 1868 at 15 per cent, nothing being given for overdue coupons; and (2) for new consolidated 6 per cent bonds due in 1919, for which the North Carolina RR. construction bonds were made exchangeable at par, holders of construction bonds abating \$240 of overdue interest on each \$1,000 bond. The new bonds, both 4s and 6s, carry tax-receivable coupons, and are exempt from "all State, county or corporate taxation or assessment,

direct or indirect, general or special." An amendment to the State Constitution passed by the Legislature in 1879 and ratified by popular vote in 1880, forbids the General Assembly to pay or recognize as valid the following bonds : Special tax bonds \$11,366,000; bonds to Chatham RR, 1868, \$1,030,000, and to Williamston & Tarboro RR., \$150,000; Penitentiary bonds of 1868 \$44,000. The special tax bonds are in 3 classes, class 1 bearing the coupon of April 1869 and since; class 2 bearing the coupon of Oct. 1869; class 3 bearing the coupon of April, 1870 Holders of the special tax bonds bearing the coupon of April, 1870 Holders of the special tax bonds brought suit to establish the validity of their bonds and the case was decided in favor of the State.

The recognized debt which had been adjusted up to Sept. 1, 1897, stood as follows :

LOANS-	-Interest	Princ	ipal.
NAME AND PURPOSE-	P. Ct. Payable.	When Due.	Outstand'g.
Construction bonds	* 6 A & O	Apr. 1, 1919	\$2,720,000
Renewal bonds	* 4 J & J	July 1, 1910	3,360,700
PAR VALUE OF BOND	SThe consoli	dated 4s are	\$50, \$100,
\$500 and \$1,000; the consolid	lated 6s \$1,000	each.	

INTEREST on the consolidated 4s and 6s 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:

Funde	
Consols 6 per cent\$2,720,0	900 \$25,000
Consols 4 per cent 3,360,7	255,070

To the foregoing we should add the further fact that the State does not actually have to pay the interest on the six per cent bonds for the reason that the lease of the North Carolina Railroad provides a fund for the payment of the interest thereon, and the State holds three millions in the stock of the road, which if sold will much more than pay the principal.

ASSESSED VALUATION.—The State's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

$\begin{array}{cccccccccccccccccccccccccccccccccccc$	\$2.50 2.50 2.80	
------------------------------------------------------	------------------------	--

POPULATION OF STATE .- The population of North Carolina has been as follows

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 FAYETTEVILLE.-1890.

#### CITIES, COUNTIES AND TOWNS IN THE STATE OF NORTH CAROLINA.

ASHEVILLE.-{W. J. COCKE, Mayor. M. W. ROBERTSON, Clerk. County seat of Buncombe County.

DEBT LIMITATION.—Asheville can issue bonds only by vote of the people.

ASSESSED VALUATION of real estate and personal property fo 1896 was \$3,670,925; total tax (per \$1,000), \$21.00. Real estate i assessed at "about 60 per cent of its actual value."

#### BUNCOMBE COUNTY .- County seat is Asheville.

LOANS— When Due. BEFUNDING BONDS— 55, J&J, \$98,000....July 1, 1925 Bonded debt June 1, 1896.\$98,000

CHARLOTTE.-FRED. NASH, Treasurer. County seat of Mecklenburg County.

 LOANS
 When Due.

 CITY HALL BONDS
 When Due.

 5s, ...., \$40,000.....30 years
 Tax valuation 1895.....5,700,000

 Text valuation 1895.....5,700,000
 Assessment about ½ actual value.

 FuxDing BoNDS
 Total tax (per \$1,000) ½4..\$20:85

 5s, J&J, \$10,000.....July 1, 1920
 Forneer AND Sewers BONDS

 5s. J&J, \$50,000.....Jan. 1, 1918
 Population in 1897 (est.)...20,000

 INTEREST is payable in New York or Cheviette and several severa

INTEREST is payable in New York or Charlotte and coupons are seeivable for city taxes. ree

DEBT LIMITATION .- The city's charter limits its bonded debt to \$500,000.

#### CHEROKEE CO .- County seat is Murphy.

LOANS— When Due, T 6s, Apl. 1, \$10,500Apl. 1, 1920 T 6s, Apl. 1, 26,500Apl. 1, 1921 A 6s, Apl. 1, 1, 2000Apl. 1, 1922 F Bonded debt (last returns).\$41,900 F Floating debt	Actual value (est,)
INTEREST on honds due 1021 i	is narable of Nor Varis, on all

others at Murphy.

#### CLEVELAND CO .- J. S. WRAY, Treasurer. County seat is Shelby.

6s, J&J, \$5,300 RAILROAD AID—	Total debt Mar. 30, 1896. \$80,300 Total valuation 18953,027,449 Total tax rate (per \$1,000). \$8.6623 Population in 1890 was20,394 Population in 1896 (est.)30,000
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#### CRAVEN COUNTY:-County seat is New Berne.

LOANS— When Due. FUNDING BONDS—	Interest is payable in New Berne.
6s, July 1, \$46,0251909	Total debt Dec. 19, '95 \$51,025 Total valuation 18952,861,939
5s. g., J&D, \$87,300 June 1, 1927	Assessment about 23 actual value.
Subject to call on 6 months' notice.	Population in 1890 was20,533

CUMBERLAND CO .- o unty seat is Fayetteville, Bonded debt (last ret'ns) .\$106,000 Population in 1890 was.....27,326 Tax valuation 1895....\$2,882,005 DURHAM.- {THOMAS L. PEAY, Mayor. GEORGE W. WOODWARD, Clerk. This is the county seat of Durham County.

480, CHRONICLE.

DURHAM COUNTY .- County seat is Durham. 

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.

County seat of Cumberland Co.
LOANS- When Due.  'Bonded debt Jan. 1, '96 \$49,500
REFUNDING BONDS- Tax valuation 18951,250,000
5s,, \$34,500 Assessment about 35 actual value.
RAILROAD BONDS—         Total tax (per \$1,000)\$20:00.           7s,, \$15,000Feb. 1, 1903         Population in 1890 was4,222:
All coupons are tax-receivable. Population in 1880 was3,485.
FORSYTH COJ. F. MILLER, Register of
TOTOTITI CO. T. MILLER, Register of

#### Deeds.

County seat is winston.			
COURT HOUSE BONDS-	Bonded debt 1897 \$55,000 Tax valuation 1896 7,913,486		
6s. May 1, \$19,000 May 1, 1901	Real valuation about16,000,000		
6s. May 1. 18.000 May 1. 1906	Population 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. IMPROVEMENT BONDS, 1887— 6s, J&J, \$100,000....Jan. 1, 1917 SCHOOL LOCATION— 6s, J&J, 20,000.....1an. 1, 1922 6s, J&J, 20,000......1923 Interest paid in Greensboro. TAX EPEE — All of the bonds are accessed to the state of outside o

TAX FREE.-All of the bonds are exempt from taxation.

HENDERSON CO.-W. J. DAVIS, Treasurer. County seat is Hendersonville.

LOANS— When Due. | Tax valuation 1897.....\$2,278,770 REFUNDING BONDS— 6s, M&N, \$97,000.....May 1, 1925 | Population in 1890 was....12,589 Bonded debt Oct. 1, 1897..\$97,000 |

#### MECKLENBURG CO.-J. W. COBB, Register of Deeds.

County seat is Charlotte.

INTEREST is payable in Charlotte, N. C., and at the American Ex-change 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 - When Due. RAILROAD AID BONDS -Total valuation, personal. \$500,000 Total valuation 1894....2,000,000 Assessment abt. & actual value. Int. payable at City Clerk's office. Net debt (last returns). \$36,000 Total tax (per \$1,000).....\$16:16 Population in 1890 was.....7,843 Population in 1895 (est.)....9,000

RALEIGH.-{W. M. RUSS, Mayor. JOSEPH G. BROWN, Treas.

Raleigh is the county seat of Wake County. As we go to press this city is advertising for sale on October 15, \$50,000 of 5 per cent street improvement bonds.

LOANS- When Due.	
CONSOLIDATED DEBT BONDS-	5s, J&J, \$75,000July 1, 1929
5s. J&J. \$67,500July 1, 1919	STREET BONDS-
FUNDED DEBT-	5s, J&J, \$25,000July 1, 1919
6s, J&J, \$43,650July, 1897	and the second se
to July, 1907	In the way of the strength in the

INTEREST on the funded debt bonds is payable in Raleigh; all other interest payable in Baltimore. Coupons are all tax-receivable.

TOTAL DEBT, ETC.—The total bonded debt on Sept. 1, 1897, was \$211,150; sinking fund assets, about \$20,470; net debt, \$190,743.
 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 (per \$1,000; \$12:33'3. 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 Rutherfordton.

LOANS— When Due. RAILROAD BONDS— Tax valuation, real.....\$1,576,073 Tax valuat'n, personal. 539,710 Total valuation 1895... 2,115,783 6s, M&N, \$27,300....Nov. 1, 1906 Interest payable at Rutherfordton. Bonded debt Jan. 1, 1896. \$127,300 Regulation 1890 was... 18,770

October, 1897. SOUTH CAROLINA-	-DEBT OF STATE. 167
SALISBURY	State of South Carolina. ITS DEBT, RESOURCES, ETC.
INTEREST is payable in Ne # York City. SALISBURY TOWNSHIPJ. S. Mc- CUBBINS, JR., Treasurer. In Rowan County. 5s, J&J, \$50,000Due 1930 Bonded debt Feb. 1, 1897\$50,000 Tax valuation 1894\$2,113,358 (Valuation made every 4 years.) STANLY COCounty seat is Albemarle.	Admitted as a State One of Original Thirteen Total area of State
LOANS- When Due. RAILENAD AID BONDS- 6s, July, \$100,000	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, con- sisted of the following items: LOANS— NAME AND PURPOSE. B'nds to ref. brown consols '92 4'2 J & J Jan. 1, 1933 \$5,550,308 Optional after Jan. 1, 1913.
WILMINGTON.—DR. SILAS P. WRIGHT, Mayor. Wilmington is the county-seat of New Hanover County. In July, 1897, by authority of the Board of Aldermen, the Mayor borrowed \$20,000 for four months at 6 per cent, and on Aug. 16 \$2,500 addl- tional on the same terms. LOANS— When Due. FUNDING-(Geld) 1892. 55, J4J, 5332,400Jan. 1, 1922 C. F. & Y. RR.— 55,, \$150,000Jan. 1, 1919 FUNDING 1887-788— 54,, \$150,000Jan. 1, 1919 Tubing 1887-788— 54,, \$150,000Jan. 1, 1919 Tubing 1887-788— 54,, \$150,000Jan. 1, 1919 Tubing 1887-788— 54,, \$100,000Jan. 1, 1919 Tubing 1887-788— 54,, \$100,000Jan. 1, 1919 Tubing 1887-788— 54,, \$100,000Jan. 1, 1919 Tubing 1887-788— 55,, \$100,000Jan. 1, 1919 55,, \$100,000Jan. 1, 1919 56,, \$100,000Jan. 1, 1919 57, 900Jan. 1, 1919 56,, \$100,000Jan. 1, 1919 57, 57,000 50,, \$100,000Jan. 1, 1919 50,, \$100,000Jan. 1, 1919 50,, \$100,000Jan. 1, 1919 51,, \$100,000Jan. 1, 1919	Blue bonds 1887
<ul> <li>5s, J&amp;J, \$150,000Jan. 1, 1912           The funding bonds of 1892 were issued to take up all of the "old city debt."     </li> <li>INTEREST on funding bonds of 1892 is payable in Wilmington and New York; on the new funding bonds in Baltimore and Wilmington. Coupons are tax-receivable.</li> <li>TOTAL DEBT.—The city's bonded debt Apr. 1, 1895, was \$750,600: on Feb. 1, 1895, the city had a floating debt of arout \$51,000, and a sinking fund of \$24,178. The sinking fund receives yearly 3 cents on each \$100 of the city's assessed valuation.</li> <li>ASSESSED VALUATION—The city's assessed valuation and tax fate have been as follows:</li> </ul>	Columbia, South Carolina, at the State Treasury; and in Charleston at the South Carolina Loan & Trust Company. TOTAL DEBT.—The total valid 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. ASSESED 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
Years.         Estate.         Property.         Total.         (per \$1,000           1894         \$5,538,755         \$1,610,285         \$7,149,040         \$23:40           1892         5,243,569         2,421,382         7,664,951         23:00           1885         3,397,505         1,762,146         5,159,651         17:50           Property is assessed at about 3 less than its actual value.         POPULATION in 1890 was 20,056; in 1880 was 17,350.           WILSON.         {P. B. DEAMS, Mayor.         JOHN R. MOORE, Clerk.           Wilson is in Wilson County.         LOANS-         When Due.   Tax valuation, personal, \$635,000	$\begin{array}{c c c c c c c c c c c c c c c c c c c $
WATER AND LIGHT BONDS— 5s, A&O, \$74,500Jan. 1, 1912Total valuation 18971,345,000 Assessment about 23 actual value. State tax (per \$1,000)\$2:40SzwEke BONDS— 6a, z., Jan. 15, \$17,0001916State tax (per \$1,000)\$2:40 Countv tax (per \$1,000)\$2:40Bonded debt Jan. 1, '97\$91,500Countv tax (per \$1,000)\$2:40 Countv tax (per \$1,000)\$2:40Floating debt	STATE PROPERTY.—"The State owns valuable deposits of phos         phates, and its revenue from the mining of them has increased from         \$196,698 in 1886 to \$237,149 in 1890.         POPULATION OF STATE.—The population of South Carolina has         been as follows in the years named:         1890
WINSTON	CITIES, COUNTIES AND TOWNS

STATE OF SOUTH CAROLINA.

ANDERSON .- G. F. TOLLY, Mayor.

ANDERSON.—G. F. TOHOT, This place is in Anderson County, LOANS— When Due. SAVANNAH VALLEY RR.— 78. March, \$26,000...Mar. 1, 1898 (\$2,000 due yearly) to Mar. 1, 1910 Scubot L Boxns— (\$1,000 due yearly) Coupons are tax receivable. (\$1,000 due yearly) (\$1,000 due yearly) (\$1,000 due yearly) (\$1,000 due yearly) Coupons are tax receivable. (\$1,000 due yearly) Coupons are tax receivable. (\$1,000 due yearly) (

TAX FREE.—The bonds issued by this city are exempt from taxation OPTIONAL.—All of the bonds are subject to.call.

CHARLESTON.— J. ADGER SMYTH, Mayor. J. O. LEA, Treas. Charleston is the county seat of Charleston County. In consequence of the War the city's bonds became overdue, principal and interest. The conversion bonds were issued to settle this indebtedness. LOANS— When Duc. Conversion Bonds— Conversion Bonds— 6s, A&O, \$91,500....Apr. 1, 1898 5s, A&O, 18,000...Oct. 1, 1922 5s, A&O, 55,000....Oct. 1, 1926 5s, A&O, 55,000....Oct. 1, 1929 5s, A&O, 56,000....Oct. 1, 1929 (4s, J&J, 3,361,700....J&J. 1909 5s, A&O, 56,000....Oct. 1, 1928

 58, K&A, \$100,000...Aug. 15, 1910
 Tax valuation personal 1,772,057
 58, M&N, 100,000...May 1, 1911
 Total valuation 1895...3,421,417
 Asters and the second s TAX FREE .- All of the city's bonds are exempt from taxation.

INTEREST on the railroad bonds is payable at Winston; on others at Baltimore, Md.

#### STATE AND CITY SUPPLEMENT,

0.

PAR VALUE OF BONDS.—The bonds are coupon bonds for \$100, \$500 and \$1,000.

INTEREST .-- Interest is payable at Charleston City Treasury; coupons are all tax-receivable.

TOTAL CEBT.—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.

1897. 1896. 1895. 1894. Total bonded debt....\$3,827,700 \$3,839,700 \$3,851,200 \$3,880,900

DEBT LIMITATION.—The city can issue bonds only when auth-orized by a two-thirds vote of its citizens at a popular election held in accordance with a two-thirds vote of both the City Council and the State Legislature. Under the new Constitution the debt cannot be increased, the limitation being eight per cent of the assessed val-uation uation.

ASSESSED VALUATION.-The city's assessed valuation (about 40 per cent of cash value) and tax rate have been as follows:

$\begin{array}{cccccccccccccccccccccccccccccccccccc$		- 40	scoole ruruur	010.	Tree be
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	Years.	Real.	Personal.	Total.	\$1,000
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1896	\$12,887,709	\$5,789,097	\$18,676,806	\$38.00
$\begin{array}{cccccccccccccccccccccccccccccccccccc$	1895	16,630,364	6,112,472	22,742,836	31.00
$\begin{array}{cccccccccccccccccccccccccccccccccccc$			6,636,770	23,322,002	31.00
$\begin{array}{cccccccccccccccccccccccccccccccccccc$			7.061,605	23,652,744	35.00
			7,026,196	21,987,122	31.50
1888	1890	14,800,000	6,586,539	21,386,539	
	1888	14,527,350	7,042,205	21,569,555	33.75

* Tax rate in 1896 included State and county tax, \$9.75; city tax, \$27.00; school tax, \$1.25; total, \$38.00.

POPULATION.—In 1890 population was 54,955; in 1880 it was 49,984; in 1870 it was 48,956. According to local figures the popula-tion in 1894 was 65,000.

#### CHESTER .- County seat of Chester County.

LOANS— When Due. | Total debt Sept. 1, 1897...\$50,000 WATER, LIGHT & SEWER BONDS— 5s, J&J, \$50,000....July 1, 1937 Optional after July 1, 1937 Other bonds.....\$30,000 | Population in 1897 (est.)....4,500

CHESTER CO.-T. W. SHANNON, Supervisor. County seat is Chester.

TAX FREE,-The above 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 (prin-cipal and overdue interest) into the first issue of bonds below de-scribed. The water bonds, secured by first mortgage on water works costing over \$400,000, were issued in 1891 for improvements.

* Free from city tax.

PAR VALUE OF BONDS.-The bonds are for \$100, \$500 and \$1,000.

INTEREST.—The bonds bore 2 per cent interest till July 1, 1891, and will bear 3 per cent till July 1, 1900; thereafter 4 per cent. This interest is payable at the City Treasury. The coupons are tax-receiv-able 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 12 cash value) and tax rate have been as follows:

	Real	Personal	Total Ass'd	Tax per
Years.	Estate.	Property.	Valuation.	\$1,000.
1892	\$3,254,105	\$1.703.196	\$4.957.301	\$10.00
1888	2,755,752	1,245,639	4,001,391	THE REPORT OF
The tax	noto in 1001 in al	adama Otata tama	D10 00	

tax \$900; city tax proper \$13:00.

POPULATION.-In 1890 population was 15,353; in 1880 it was 10.036.

#### GREENVILLE .--

This city is the county seat of Greenville County.

LOANS-	When Due.	SCHOOL
BRIDGE BONDS-		6s, F&A,
6s, M&N, \$8,500	.May 1, 1905	6s, F&A,
FLOATING DEBT BC	NDS-	SEWER
6s, J&J, \$10,000	.July 1, 1906	6s, J&J. 8
PAVING BONDS-		Coupon
6s, M&S, \$15,000	.Sept. 1, 1913	Bonded de
RAILROAD BONDS-	and the second sec	Sinking fi
7s, J&J, \$11,600	.July 1, 1903	Net debt.
7s, Jan. 9,500	.Jan. 1, 1900	Tax valu
7s, Jan. 10,500	.Jan. 1, 1905	Tax valu
7s, Jan. 5,000	.Jan. 1, 1910	Total val
6s, J&J, 5,000	.Jan. 1, 1901	Assessi
	.Jan. 1, 1912	City tax
		Populatio
		Populatio
TAX FREEAll 1	onds of this a	

ounty. L BONDS— , %18,000.....Feb. 1, 1908 , 7,000.....Feb. 1, 1911 BONDS— \$75,000.....July 1, 1922 ns are all tax-receivable. lebt (last returns)\$196,600 fund......1,606,315 tation real.....1,606,315 tation resonal...865,640 duation 1895....2,471,955 ment is 40% actual value. (per \$1,000....\$12:93'3 ion 1890 was.....8,607 ion 1895 (estim.)...10,000 empt from city tax.

of this city are exempt from city tax.

GREENVILLE CO.-County seat is Greenville.

I OANS-

 When Duc.
 Bonded debt (last ret'rns)\$163,100

 Tax valuation, real....\$4,228,780

 Tax valuation, personal 1,997,510

 Yearly.

 RENS RR. 

 Total valuation 1895...

 Total valuation 1895...

 Fordat valuation 1895...

 Population in 1890 was....44,310

KERSHAW CO.-{J. B. PHELPS, Supervisor. D. C. KIRKLEY, Auditor. County seat is Camden.

TAX FREE.-Bonds are exempt from taxation.

LANCASTER CO.-L. J. PERRY, Supervisor. County seat is Lancaster. The statement below includes two town-ships.

INTEREST is payable at Lancaster Court House.

#### LAURENS COUNTY.-

County seat is Laurens C. H.

 LOANS When Due.
 Total debt (last returns).\$149,500

 GREEN. LAURENS & SPART. RR. Tax valuation 1895.....4,209,778

 7s, Dec., \$75,000
 30 years

 GREENVILLE & LAURENS RR. Fopulation in 1890 was....21,610

 7s, Dec., \$74,500
 30 years

#### NEWBERRY.-

 LOANS When Due.

 TOWN BONDS Tax valuation, real......\$779,500

 Town Bonds Tax valuation, personal. 701,737

 5s, Jan., \$22,000.....Jan. 1, 1906
 Tax valuation 1895.....1,481,237

 Subject to call.
 Assessment abt 60% actual value.

 WATER & ELEC. LT. BONDS Total tax (per \$1,000).....\$21:25

 6s, Jan., \$42,000.....Jan. 1, 1937
 Population in 1890 was......\$,020

 Total debt Apr. 1, 1896...\$22,500
 Total tax (per \$1,000)

INTEREST on town bonds is payable at Newberry; on water and electric-light bonds 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 been divided. The new county will assume responsibility for about one-sixth of the debt as given for Spartanburg County. LOANS — When Due. RAILROAD AID BONDS— Average, 6¹28...\$225,000 Average, 6¹28...\$225,000 Sinking fund retires \$10,000 y¹y. Total debt Oct. 1, 1897...\$215,000 Population in 1890 was...55,385 Population in 1897 about. 75,000

UNION COUNTY .-- J. H. BARTLES, Treasurer.

County seat is Union. LOANS — When Due. REFUNDING RR. BONDS 1895 — 6s, J&J, \$114,500 ....,23,500,000 Subject to call July 1, 1925 Interest payable in New York. Total debt Feb. 1, 1897..\$114,500 Total debt Feb. 1, 1897..\$114,500

# 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. Candler Treasurer (term expires *Nov, 1898) - William G. Speer Comptroller (term expires *Nov, 1898) - William A. Wright Legislature means experience of the second Legislature meets annually in October, and sessions are limited to fifty days.

*Section 49 of the Code says: "The Governor-elect shall begin the dis-charge 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 as the General Assembly by joint resolution appoints. On failure of 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 offices 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.

#### Vol. LXV

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LOANS-	-Interest	Princi	pal.	ATLANTA
NAME AND PURPOSE.	P. Ct. Payable.		and the second se	Atlanta is the county
Redemption bonds, 1892	412 J & J	Jan. 1, 1912	\$207,000	West End was annexed a
	. 4 J&J			
Refunding bonds-Act of 188 Refunding bonds-Act of 188		Jan '98-1916	1,900,000	CAPITOL-
	00 payable each		210001000	6s, J&J, \$55,500Jai
Refunding bonds-Act of 188	9 312 J & J	Jan.,1917-'35	1,833,000	FLOATING DEBT-
\$100 000 novable vearly 19	17 to 1934 and	\$33,000 in 193	35	8s. 1&J. \$100,000Jan

In Atlanta, and all others at Atlanta, Ga., and at the National Park Bank, New York City.

TAX FREE,-All of the above-mentioned bonds are exempt from taxation.

BONDED DEBT,-The valid bonded debt of the State of Georgia on the 1st of October, 1896, was \$\$,167,000, of which \$\$,131,500 was interest-bearing and \$35,500 was past due and non-interest bearing, and a floating debt of \$90,202, consisting of a land scrip fund on which 7 p. c. interest is paid; total debt, \$\$,257,202. The contingent llabil-ities of the State on October 1, 1896, were \$464,000 of South Georgia & Florida RR. bonds, indorsed by the State of Georgia.

STATE PROPERTY .- The State owns the Western & Atlantic RR., extending from Atlanta, Ga. to Chattanooga, Tenn., 138 miles, and has leased it for 29 years from December 27, 1890, to the Nashville Chattanooga & St. Louis RR. 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 State in time of war." (Constitution of 1877, Art. IV, Sec. 12, Par. 1. ASSESSED VALUATION. - The State's assessed valuation (which

's not ov	er 50 p. c. of	actual value) a	ind tax rate h	ave been as It	ollows:
Years.	Real Estate.	Personal Property.	Railroads.		Fax Per \$1.000.
1897			\$42,014,711	\$411,142,604	\$5.21
1896	\$236,675,641	\$133,315,782	42,780,835	412,772,258	4.56
1895	237,183,710	133,555,811		370,739,521	4.30
1894., *	285,613,778	143,399,145		429,012,923	
1893 .	253,754,634	156,890,119	41,355,247	452,000,000	) 4.61
1892	258,877,830	162,271,679	42,604,025	463,753,534	4.85
1891			42,383,287	444,969,755	
1890	225,054,915			415,828,943	3.20
1885	179,946,059	119,200,739		321,695,616	
1880	139,657,250	99,276,876	12,490,525	251,424,651	3.20
1875		755,884		261,755,884	
1870	226,	119,519	*********	226,119,519	

* Including railroads.

POPULATION OF STATE .- The population of Georgia has been

516,823 340,985 252,433

The proportion of the colored population was 47.02 per cent in 1880 and 47.01 per cent in 1890. In number blacks were 384,613 in 1850 465,698 in 1860; 545,142 in 1870, 725.133 in 1880, and 863,716 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

#### STATE OF GEORGIA.

ALBANY .- This city is in Dougherty County. 
 LOANS
 When Disc.
 Total valuation 1897....\$2,555,000

 6s, Jan., \$84,000....Jan. 15, 1898
 Total valuation 1897....\$2,555,000

 (\$4,000 due yearly) to Jan. 15, 1998
 City tax (per \$1,000).....\$10:00

 5s, g., J.4J, \$12,500......1915
 Population 1890 was.....4,008

 Total debt Ang., 1897.... \$96,500
 Population in 1897 (est.)....7,000

INTEREST is payable at the Mercantile Nat. Bank, New York City.

#### AMERICUS.- J. A. HIXON, Mayor. HENRY S. DAVIS, Treasurer.

This city is in Sumter County.

 LOANS
 When Due.

 BUILDING BONDS
 When Due.

 6s, A&O. \$30,000, g...Apr. 1, 1920
 Tax valuation, real.....1,634,540

 788 WER BONDS
 Tax valuation, personal.1,331,367

 6s, A&O. \$30,000, g...Apr. 1, 1920
 Total debt Jan. 1, 1897... \$110,000

 768, A&O. \$30,000, g...Apr. 1, 1920
 Total valuation 1896....2,965,907

 768, Jan. 1, \$20,000. Jan. 1, '98-'18
 City tax (per \$1,000)......12:50

 82,000 due every 2 years.
 65, A&O, \$25,000, g..Sept. 1, 1920

 Fopulation in 1896 (estim'd).8,000
 INTEREST on the \$20,000 water bonds is payable at New York

 or at Americans on all other bonds by Hambleton & Co. Boltimore Md.
 Stateon & Co. Boltimore Md.

or at Americus; on all other bonds by Hambleton & Co., Baltimore, Md. TAX FREE.-All of the city's bonds are exempt from taxation.

ATHENS.— {J. 4. C. MCMAHAN, Mayor. Athens is the county seat of Clark County. This city has never failed in the payment of principal or interest of its debt. On January 1, 1897, the corporation owned property valued at \$257,651. LOANS— When Due Cottege BoxDs 1873— 88, J&J, \$24,500....July 1, 1893 Scnool EoNDS, FUNDED '93-58, J&J, \$20,000....July 1, 1916 Senool EoNDS 1886— 58, J&J, \$20,000....July 1, 1916 INTEREST on water works bonds ayable at N. Y. and Athens; on all other bonds at Athens. All coupons are receivable for city taxes. BONDED DEBT January 1, 1897, was \$107,500; floating debt

BONDED DEBT January 1, 1897, was \$197,500; floating debt note due Jan. 31, 1897), \$450. (n

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 roperty was \$5,412,305. Real estate is assessed at its actual value. POPULATION in 1890 was 8,639; in 1897 (estimated), 11,000. property was \$5,412,305.

_ {CHARLES A. COLLIER, Mayor. {J. H. GOLDSMITH, Comptroller. ty seat of Fulton County. In 1893 the city of and \$52,000 of bonds assumed. When Due. | REDEMPTION-(Con.)

CAPITOL-	4128, J&J, \$36,000. Jan. 1, 1923
6s, J&J, \$55,500Jan. 1, 1914	4 ¹ 28,gJ&J, 46,000g.Dec. 31, 1924
FLOATING DEBT-	4s, J&J, 124,000. Jan. 1, 1920
8s, J&J, \$100,000Jan. 1, 1902	4s, J&J, 36,000. Jan. 1, 1921
GEORGIA AIR LINE-	4s,g., J&J, 36,000g.Jan. 1, 1923
7s. J&J. \$300,000Jan. 1, 1899	48,g., J&J, 46,000g. Jan. 1, 1926
GEORGIA WESTERN RR	4s.g., J&J, 74,000g.Jan. 1, 1927
8s, J&J, \$300,000July 1, 1902	WATER-
REDEMPTION-	78, J&J, \$399,000Jan. 1, 1904
8s, J&J, \$18,000Jan. 1, 1902	7s, J&J, 28,000. Jan. 1, 1907
5s, J&J, 68,500. July 1, 1911	412s,gJ&J, 500,000g.Jan. 1, 1922
5s, J&J, 52,000Sept. 1, 1915	4s, J&J, 46,000. Jan. 1, 1902
4128, J&J, 116,000. July 1, 1916	4s, J&J, 18,000. Jan. 1, 1907
4128, J&J, 22,000Jan. 1, 1917	48,g.,J&J, 182,000g.Jan. 1, 1923
4128, J&J. 21,500. Jan. 1, 1918	WEST END BONDS (assumed)-
4228, J&J, 25,000. Jan. 1, 1919	5s, A&O, \$50,000Apr. 1, 1910

4128,gJ&J, 289,000g.Jan. 1, 1922 PAR VALUE.—Bonds are in pieces of \$100 and multiples of same. INTEREST is payable in Atlanta and at the Fourth National Bank and National Park Bank, in New York City. All issues carry tax-receivable coupons.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement lows Atlanta's total municipal debt and the water debt on the dates

requiren lished to

CITY PROPERTY.-The city 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 12 actual value) and tax rate have been as follows:

	Real	Personal	Total Assessed	City Tax
Years.	Estate.	Property.	Valuation.	per \$1,000.
1896	.\$43,522,967	\$11,608,230	\$55,131,197	\$12.50
1895	42,230,380	11,913,165	54,143,545	15.00
1894	. 42,897,780	12,580,565	55,478,345	15.00
1893	. 41,524,666	13,075,443	54,600,109	15.00
1891	, 35,502,618	14,405,332	49,907,950	15.00
1888	25,590,681	9.003.517	34 594 198	15:00

The total tax rate (per \$1,000) for 1896 was \$23 10, being made up of the State tax, \$3.60; county tax, \$7.00, and city tax proper, \$12.50. POPULATION in 1890 was 65,533; in 1880 it was 37,409. The estimated population in 1897 was 115,000.

AUGUSTA.— { WILLIAM E. YOUNG, Mayor. Augusta is the county seat of Richmond County. The city has never failed in the payment of principal or interest of her debt. None of the following bonds are payable before maturity.

LOA	NS-	state and a sure	17	terest		Princia	pal,
NAME AND	PURPOSI	Ε.	P. Ct.	Payable	When	Due. C	hutstand'a.
Bonds lett	ered C E	1873	7	M&S			\$101.500
do	FB	1876	. 7	M&N			66,000
do		1876		A&O			82,000
do	FB	1876	. 7	M & N			65,500
do		1877		J&D			23,800
do	RB	1878	. 7	J&J			85,500
do		1878		J&J			56,000
do		1879		J&D			48,000
do	WW	1880	. 6	J&J	Jan. 1,	1904	106,600
do	AA	1880	6	J&D			148,400
do		1882		F&A	Feb. 1.	1906	39,000
do	FI	1883	. 6	M&N	Nov. 1.	1913	200,000
do	D	1885		F & A	Feb. 1,	1915	45,000
do	RB	1889	. 5	F&A	Feb. 1.	1919	25,000
do	CB	1891	. 5	M & N	May 1,	1921	105,000
do	EE	1886	410	A & O	Oct. 1,	1916	24,500
do	RR	1892	419	J&D	Dec. 1.	1922	115,000
do		1893			Mar. 1,	1923	98,000
Refunding	bonds	1894	410	M & N	May 1,	1924	104,000
- do		1895		A&O	Apr. 1,		88,000
do		1896	410	A&O	Apr. 1,	1926	56,000
do	do	****** *****	4	A&O	Apr. 1,	1927	62,000
Dania a ma	at dere ber		same of the lot of the	to a dam me	a name of the day		E 000

Bonds past due but not yet presented for payment.. PAR VALUE OF BONDS.—The bonds of this city are in pieces of \$100, \$250, \$500 and \$1,000 each.

TAX FREE.-All of the city's bonds are exempt from city tax

INTEREST is payable in Augusta, and all coupons are tax-receivable TOTAL DEBT, ETC,—The city has no floating debt. The following statement shows Augusta's total bonded debt (including the water debt) on the first of January of each of the years mentioned except 1897, which is for May 1. debt) on the first of Janu 1897, which is for May 1.

Years. Bonded debt.	Years: Bonded debt.	Years. Bonded deb
1897\$1,749,800	1893 \$1,750,800	1880 \$2,039,000
1896 1,752,800	1892 1,751,300	1877 2,014,750
	1891 1,748,800	1872 1,383,750
1894 1,750,800	1883 2,061,000	

1894...... 1,750,800 | 1883...... 2,061,000 | 072...... 1,955,750 DEBT LIMITATION.—The Constitution of the State of 'Georgia adopted in 1877, limits municipal in debtedness in this State to 7 per cent on the amount of taxable property. Augusta's debt at that time was in excess of that limitation and still is. Therefore under no cir-cumstances can the debt of the city be increased. No bonds can be lawfully issued except for the purpose of retiring old issues as they fail 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 in-come from water rents (canal and water works) was reported in 1896 as about \$90,000, and increases yearly from new industries and new extensions of water mains. ASSESSED VALUATION —The city's assessed relations ender

ASSESSED VALUATION. The city's assessed valuation and tax rate have been as given below. In 1897 the assessed valuation of all real estate was reduced 10 per cent.

real estate was	s reduced 10 p Real	er cent. Personal	Total Assessed	City tax
Years.	Estate.	Property.	Valuation,	per \$1000
1897		\$5,050,010	\$19,196,698	\$12.50
1896	15,940,612	5,370,849	21,311,461	12.50
1895	16,588,350	5,931,832	22,520,182	12.50
1894		5,830,948	22,403,598	12.50
1891		5,309,326	21,351,299	12.50
1880	9,010,960	5,028,107	14,039,067	15.8373

#### STATE AND CITY SUPPEMENT.

The total tax rate in 1896 was \$23.46 per \$1,000. This includes State tax, \$4.56; county tax, \$4.30; school tax, \$2.10, and city tax proper, \$12.50.

POPULATION.—In 1890 population was 33,300; in 1880 it w 21,891. By the directory count the population in 1893 exceeded 38.0 and, including the immediate suburbs, is estimated, 1897, at 46,000.

#### BRUNSWICK .- County seat of Glynn County

 
 When Due.
 Tax valuation, 1894...\$6,523,795

 City tax (per \$1,000).....\$12:50

 fan. 1, 1921

 Population in 1890 was.....\$459

 Brunswick,

 Population in 1880 was.....\$459

 Population in 1880 was.....\$459

 Population in 1880 was.....\$459
 LOANS- When Due. SEWER BONDS- Jan. 1, 1921 Interest payable in Brunswick, and New York City. Total debt (last returns). \$338,000 The sinking fund receives annually \$1,000

#### CARROLLTON.-L. C. MANDEVILLE, Mayor.

County seat of Carroll County. LOANS-When Due. School. Bonds-5s, r. July 1, \$15,000 July 1, 1912 (\$1,000 yearly to July 1, 1927) Interest at Hanover Nat. Bk., N.Y. Total debt July 1, 1897....\$15,000

#### CHATHAM CO .- County seat is Savannah.

#### 

County seat of Muscogee County

LOANS-REDEMPTION BONDS-55, J&J, \$408,500.....Jan. 1, 1898 (Part each year) to 1909

PAR VALUE \$500 and multiples of the same. All issues carry tax receivable coupons.

receivable coupons. INTEREST is payable at the office of the City Treasurer. TOTAL BONDED DEBT on September 1, 1897, was \$463,500; floating debt, \$29,425; total debt, \$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. CINC COCCECTIVE the city one read to and improvements

CITY PROPERTY.-The city owns real estate and improvements valued at \$367,400.

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, \$5.21; county tax (about), \$3.75. The valuation of personal property assessed in 1890 was only \$201,060, and in previous years the amount was still less.

POPULATION in 1890 was 17,303; in 1880 it was 10,123. Accord-ng to local figures the population for 1897 was estimated at 19,300.

#### ELBERT COUNTY .- County seat is Elberton.

LOANS- When Due. COURT HOUSE AND JAIL-Gs, Jan., \$38,500...Jan. 1, '98-'24 (Part due yearly.) Total debt Jan. 1, 1897...\$38,500 Total debt Jan. 1, 1897....\$38,500 Total debt Jan. 1, 1897.... Total debt Jan. 1, 1897.... Total debt Jan. 1, 1897... Total debt Jan. 1, 1897.

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.

county seat is nome.	
	Bonded debt Feb.1, 1897 \$47,500
BRIDGE BONDS-	Floating debt 30,000
6s, J&J, \$7,500Nov.,1897-99	Total debt 77,500
(\$2,500 due yearly.)	Tax valuation 1897(est.).7,784,014
6s, J&J, \$40,0001900 to 1915	State & Co.tax (per M.), '93.\$10.00
(\$2,500 due yearly.)	Population in 1890 was28,391
Interest payable at Rome, Ga.	Population in 1880 was24,418
	Population in 1897 about36.000

#### GAINESVILLE.-E. P. CHAMBERS, Clerk:

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. RAIEROAD BONDS— Tax valuation, real....1,271,130 7s, J&J, \$20,000.....1900 7s, J&J, \$20,000.....1900 ScHool BONDS— 7s, J&J, \$2,200.....1903 WATER AND LIGHT BONDS— 6s, J&J, \$40,000.....1920 INTEREST on water and light bonds is payable in New York; on all others in Gainesville.

TAX EXEMPT.-All bonds are exempt from city tax.

GRIFFIN.- {W. D. DAVIS, Mayor. THOS. NALL, Clerk and Treasurer.

Situated in Spalding County.

 
 LOANS When Due.
 LOANS When Due.

 ELECTRIC LIGHT BONDS RAILROAD BONDS RAILROAD BONDS (\$4,000 due yearly on Jan. 1.)

 (\$1,000 due yearly on Jan. 1.)
 (\$4,000 due yearly on Jan. 1.)
 (\$4,000 due yearly on Jan. 1.)
 (\$4,000 due yearly on Jan. 1.)
 When Due. 6

LOANS- When Due. *DEFICIENCY BONDS-4l2s, g., Q-J, \$50,000.0et. 1, 1926 FUNDED DEBT BONDS. 6s, Q.-J, \$545,800....Jan. 1, 1910 MARKIT HOUSE BONDS. 5s, Q.-J, \$20,000....Jan. 1, 1917

 $^+$  The market house bonds are all held in the sinking fund. * Of the *200,000 of sewer bonds authorized, only \$150 000 were issued and taken by the bond commission and \$10 000 has since been paid off. The deficiency bonds were also taken by the bond commission.

Ine denciency bonds were also taken by the bond commission. INTEREST is payable in Macon and coupons are tax-receivable. On sever and 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 \$855, 500; on Ftb. 1, 1897, the bonded debt was \$35,800; floating debt, \$30,000; total debt, \$865,800; sinking fund, \$210,000; net debt, \$655,800. The City Treasurer appropriates \$50,000 yearly for interest on the funded debt bonds and the creation of a sinking fund for the payment of bonds in 1910.

ASSESSED VALUATION in 1897 of real estate was \$8,756,529 personal property, \$5,259,938; total valuation, \$14,016,467; the total tax rate (per \$1,000), 1896, was \$25:50, including State and county tax, \$13:00, and city tax, \$12:50. Property is assessed at about three fourths of its actual value. CITY PROPERTY.—In 1896 the estimated value of public building owned by the city was \$125,000.

POPULATION.—The population in 1890 was 22,746; in 1880 it was 12,749. According to local figures the city's population in 1896 was 28,000; that of the suburbs 14,344.

#### MADISON.-{H. H. FITZPATRICK, Mayor.

#### Madison is in Morgan County.

#### NEWNAN.--{J. S. POWELL, Mayor. M. POWELL, Freasurer.]

This city is in Coweta County.

INTEREST on the water bonds is payable at the Fourth Nations 1 Bank, New York City, and at the Treasurer's office, Newnan.

TAX FREE.-All bonds are exempt from city tax.

INTEREST on the bonds is payable in gold in Hartford, Conn. Principal is also payable in gold.

#### 

Rome is the county seat of Floyd County.

 LOANS
 When Due. REFUNDING BONDS 

 FUNDING BONDS 5s, J&J, \$36,000.....Jan., 1912
 WATER BONDS* 

 --- 6s, J&J, \$36,000.....Jan., 1912
 WATER BONDS* 

 --- 5s, J.J.J, \$36,000.....Jan., 1912
 WATER BONDS*

* The water bonds are secured by mortgage on the water works. INTEREST is payable in New York and Rome, and the coupons are tax-receivable. Interest has been promptly paid since 1876, when the city made an adjustment of her debt.

BONDED DEBT on 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 until its present debt is paid.

ASSESSED VALUATION of real estate in 1897 was \$3,271,012; personal property, \$1,536,587; total, \$4,807,899; city tax rate (per \$1,000), 1896, \$11.00. The city's charter limits taxation for all purposes to \$12.50 per \$1,000.

POPULATION in 1890 was 6,957; in 1880 was 3,877; in 1895 the population was 12,000.

LOANS— When Due. SCHOOL BONDS— 6s J&J, \$10,000....1901-1910 (\$1,000 due yearly on Jan. 1) WATER BONDS— (\$41,000 due yearly on Feb. 1.) 6s, F&A, \$30,000....1909-1923 (\$2,000 due yearly on Feb. 1.) INTEREST on railroad and school bonds is payable in Griffin; on electric light and water bonds in Griffin and at the office of N. W. Harris & Co., New York City.

# CARTERSVILLE .- Situated in Bartow County. LOAN-When Due. WATER BONDS-5s, J&J, \$45,000.....July 1, 1923 Interest payable in New York. Tax valuation, real......\$950,000 Tax valuation, 1896....1,350,000 Assessment about actual value. Tax rate (per \$1.000, '96...\$17 56 Sinking fund assets........450 Net debt April 1, 1897.....44,550

LOAN-COURT HOUSE BONDS-5s, J&J. \$100,000 ....Jan. 1, 1909 Total debt April 1, 1897..\$29,609,058 Assess. about 40 p. c. actual value. Tax rate (per \$1,000) 1896. \$11.06 Population in 1890 was ....57,740

#### FLORIDA-DEBT OF STATE,

#### SANDERSVILLE .- {GEO. C. EVANS, Mayor. DAN. C. HARRIS, Clerk.

County seat of Washington County. 

LOANS When Due. SCHOOL BONDS 6s, ann., \$12,000 .....July 1, 1927 Int. at office of City Treasurer. Total debt July, 1897..... \$12,000

#### SAVANNAH.- P. W. MELDRIM, Mayor.

Savannah is the county seat of Chatham County. Prior to the year 1876 the city's bonds were all 7s, but since that date a compromise has been made with the bondholders, and all but \$1,300 of the old bonds have been exchanged for new ones bearing 5 per cent tax-receivable coupons. The city of Savannah is prohibited by law from issuing at v bonds in addition to those already outstanding.

LOANS- <u>Interest.</u> Principal. NAME AND PURPOSE. <u>P. Ct. Puyable.</u> When Due. Outstand'g. Redemption bonds..... 1879 5 Q.-F. Feb. I, 1909 \$3,062,300 do do ...... 1883 5 Q.-J. July 1, 1913 298,000 Old bonds Old bonds .. 1.300

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 National Bank. Coupons are tax receivable. TAX FREE.-All bonds are exempt from taxation by the city.

 TAX FREE.—All bonds are exempt from taxation by the city.

 TOTAL DEBT. SINKING FUNDS, Erc.—The subjoined statement

 shows Savannah's total municipal debt and the sinking fund held by

 the city against the same on the first of January in 1893, 1895 and

 1896, and on Sept. 1, 1897.

 1897.
 1896.

 1893.

 Total bonded debt....\$3,363,600
 \$3,412,700

 Sinking funds
 43,700

 31,050

 Net debt
 \$3,363,600

 Ya4,2700
 \$3,494,400

 \$3,400
 \$3,525,450

 Sinking funds
 43,700

 31,050
 143,700

 Net debt
 \$3,363,600

 Ya46,000.
 \$3,412,700

 Ya5,000
 \$3,494,400

 She the she is no floating debt.
 The sinking fund receives yearly

 Ya6,000.
 The sinking fund receives yearly

WATER WORKS,-The water works owned by the city were built in 1853-4, and subsequently 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 city's assessed valuation (about 3 of its cash value) and tax rate have been as follows:

Years. Real Estate.	Personal Property.	Total Ass. Valuation,	Tax Rate per \$1,000.
1897 \$24,430,678	\$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	15.00
1894 24,615,594	9,682,478	34,298,072	15,00
1890 20,000,000	11,800,000	31,800,000	15.00
1885 13,055,969	8,112,997	21,168,966	21.25

The State, county and city tax rate (per \$1,000) in 1894 was \$25'90, State and county tax being \$10'90 and city tax \$15'00. The city tax rate (\$15'00) is gross rate, the net being \$13'50.

POPULATION in 1890 was 43,189; in 1880 it was 30,709; in 1896 was estimated at 63,980.

#### VALDOSTA.-{0. M. SMITH, Mayor. M. ASHLEY, Clerk.

This city is in Lowndes County.

LOANS- When Duc. WATER WORKS AND CITY HALL-Ges, J&J, \$44,000 .....Jan. 1, 1924 Total debt Aug. 1, 1897...\$44,000 Tax valuat'n 1897 (abt.).2,200,000

INTEREST payable in New York or Valdosta.

TAX FREE.-All bonds of this city are exempt from taxation.

#### WASHINGTON.-J. R. Dyson, Treasurer.

This village is in Wilkes County.

LOANS- Am't Outst'd'g. School-house bonds \$15,000	Tax valuation 1896\$1,200,000 Total tax (per M.) '96. 16:50	
Floating debt	Population in 1890 was2.631 Population in 1897 (est.)3,500	

# State of Florida.

#### DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 301822) - March 30 1822 March 3 1845 Admitted as a State (Act March 3 1845) - - - 58,680 - - - Tallahassee 58,680 Total area of State (square miles) -State Capital -Governor (term exp. Tu. aft. 1st Mon. Jan. 1901) W. D. Bloxham 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-	-In	terest	Princ	ippl,
NAME AND PURPOSE.		Payable.		
Consol. bonds of 1871	.0 7	Jan. 1	Jan. 1, 1901	\$350,000
Consol. gold bonds of 1873	e 6g	J&J	Jan. 1, 1903	925,000
INTEREST is payable in	New Y	ork at Na	tional Park Ba	ink; also in
Tallahassee. Coupons are ta	x recei	vable.		
			all a second	

TAL 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 individuals. In addition to the bonded debt, the State borrowed \$100,000 in 1889 and \$100,000 in 1891, under authority granted by the Legislature; the evidences of these loans are held in the "common school fund" (\$175,000) and in the "internal improvement fund (\$25,000)

ASSESSED VALUATION.-The tax valuation of real estate (includ-ing railroads and telegraphs), personal property, total valuation and State tax rate per \$1,000, are given below for the years indicated :

	Real Estate.	Personal		State Tax
Years.	RR. & Tel'gh.	Property.	Total.	per \$1.000
1896	\$79.323.644	\$16,066,322	95,389,966	\$2.50
1894	86,679,656	17,464,949	104,144,605	3.25
1892	65,391,271	32,976,743	98,368,014	5.20
1890	75,831,345	16,152,122	91,983,467	A Contract of
1887	66,908,163	19,357,499	86,265,662	4.50
			76,611,409	4.00
-	and the second se	Laure OF same same	and a second sec	

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 population of Florida has been stollows in the year named :

as follows in the year h	amea:	
		1840
1890 391,422	1860140,424	1830
1880 269,493	1850 87,445	

The proportion of the colored population 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, COUNTIES AND TOWNS

#### IN THE

#### STATE OF FLORIDA.

BARTOW .- D. W. STANLEY, Clerk. Bartow is in Polk County.

 Total debt Aug., 1897...
 \$31,500
 Total tax (per M.) 1896....\$10.00

 Tax valuation, real.....
 659,065
 Population in 1890 was....1,386

 Tax valuation, personal.
 183,074
 Population 1895.....1,931

 Total valuation 1896.....
 842,139
 Population 1895......1,931

DUVAL CO.-GUSTAVE MULLER, Treasurer. County seat is Jacksonville.

INTEREST is payable at New York and Jacksonville.

FERNANDINA .- This is the county seat of Nassau Co.

INTEREST is payable in Fernandina or in Philadelphia.

JACKSONVILLE.- {R. D. KNIGHT, Mayor.

This is the capital of Duval County.

LOANS-ME AND PURPOSE. Meter works & imp. bds., g. 5g M&N15 May 15, 1924 Principal. Principal. When Due. May 15, 1924 \$1,000,000 INTEREST is payable in Jacksonville or New York, and both inter-est and principal are payable in gold.

ASSESSED VALUATION in 1896 of real and personal property, \$12,947,160; city fax rate (on  $\$_4$  to  $\$_5$  actual value of property) in 1896 was \$14.75 per \$1,000 inside the fire limits; outside of those imits the rate was \$10.95 per \$1,000. POPULATION in 1890 was 17,201; in 1880 was 7,650; in 1870 was 6,912. In 1897 it was estimated at 30,000.

JEFFERSON CO.-B. W. PARTRIDGE, Treas'r.

County seat is Monticello.
Bonded debt Feb.15,1897.\$50,700
County has no floating debt.
Tax valuation, real 948,765
Tax valuation, personal. 346,370
Tax valuation 231,659

1	ALL VVLOL,-County	seat of monroe county.
	LOANS When Due.	Tax valuation 1895 \$3,458.040
1		Tax valuation, real3,209,275
1		Tax valuation, personal. 313,000
1	STREET BONDS- 5s, May 1, \$95,000 May 1, 1920	Total valuation 18933,522,275 Assessm't from 60 to 65% act. val.
1		State & Co.tax (per \$1,000).\$14.50
1	Interest payable in New York.	City tax (per \$1,000 11.50
	Total debt Jan., 1896 255,500	Population in 1890 was 18,080
	Water debt (included) 95,500	Population in 1895 16,502
1	TAX FREE TA A	And the state of the second seco

INTEREST is payable at the Hanover National Bank, N. Y. City.

Total valuation, 1896..\$1,526,794 Assessm't about 23 actual value. Population in 1890 was....15,757 Population in 1880 was....16,065 Population in 1895 was....15,007

KEY WEST. County seat of Monroe County.

TAX FREE.-Bonds are exempt from city tax.

ORLANDO.--{J. B. PARRAMORE, Mayor. County seat of Orange County.

County seat of Orange County. LOANS- When Due. FLOATING DERT-7s. J&D. \$10,000.... Dec. 1, 1908 Subject to call after Dec. 1, 1898. GENERAL REVENUE-7s. J&J, \$5,000....July 1, 1917 Subject to call after 15 years. PIELIC IMPROVEMENT-7s. J&J, 15,000....July 1, 1911 Subject to call after 15 years. SCHOOL PURPOSES-7s. J&D, \$15,000....Dec. 1, 1908 Subject to call after Dec. 1, 1898 INTEREST is payable at the H

#### STATE AND CITY SUPPLEMENT,

PALATKA.—County seat of Putnam County.

LOANS- When Due. | Tax vacuation 1895 ....\$1,100,000 *BONDS TO RETIRE INDERTEDNESS Assessment about ¹/₃ actual value. 7s, Jan., \$45,000 .....Jan. 1, 1909 Subject to call at 110. Population 1895 was......2,3039 Total debt Apr. 1, 1896....\$45,000 | Population 1895 was......2,828

* Exempt from town tax.

INTEREST is payable in Palatka and New Yor

PE NSACOLA.- {W. E. ANDERSON, Mayor. GEO. T. MORGAN, Comptroller. This aity is in Essambia County

Tax valuation 1896\$3,147,740 Assessment about 35 p. c. act. val.
Assessment about 35 p. c. act. val.
Tax valuation 1893 \$2,303,400
State & Co. tax per \$1,000). \$9.00
City tax (per \$1,000) 20.00
School tax (per \$1,000) 6.00
Population in 1890 was11,750
Population in 1880 was 6,845
Population in 1895 was14,084
Population in 1897 (est.)15,000

*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.

TAMPA .- S. L. BIGLOW, Clerk B'd Pub. Works. Tampa is in Hillsborough County. See CHRONICLE, V. 62, p. 470.

LOANS - When Due. MUNICIPAL IMPROVEMENT-7s, ...., \$100,000...June, 1909 6s,g.,J&J,\$300,000 g. Jan. 1, 1921 BONDED DEBT in August, 1897, was \$400,000. "Other indebt-edness 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.

DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 3, 1817) - *Aug. 15, 1817 Admitted as a State (Act March 2, 1819) - Dec. 14, 1819 Total area of State (square miles) - - - 52,250 State Capital -State Capital - - - - - - - - Montgomery Governor (term expires Dec. † 1898) - - Jos. F. Johnston Montgomery Secretary of State (term expires Dec. † '98) J. Kirkman Jackson Treasurer (term expires Dec. † 1898) - - Geo. W. Ellis

Legislature meets biennially in even years on the Tuesday after the second Monday in November, and sessions are limited to 50 days.

* This is date when the Mississippi Constitutional Convention com-pleted 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 of the territory herein described." † 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 in-

terest 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.

LOAND		0001030		Fruic	inal.
NAME AND PURPOSE.	P. Ot.	Paya	ble.	When Due.	Outstand'g.
Sub'n bonds, Class "A"	1876 5	J &	J	July 1, 1906	\$6.859.600
do Class "B"		J &	J	July 1, 1906	578,000
do Class "C"	1876 4			July 1, 1906	966,000
Fu'd. b'ds to retire 6s of	1880 4	J &	J	Jan. 1, 1920	954,000
DAD VALUE OF DOL	100 00			and a second sec	Parks Chick & Colorado

PAR VALUE OF BONDS-Class A bonds are \$100, \$500 and \$1,000 Classes B and C bonds \$1,000, and the funding 4s \$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-

T	. Valuation of		Amount of
Fear.	Property.	Tax Rate.	Taxes.
1896	\$242,341,796.21	512 Mills	\$1,333,539.74
1895	241,338,024.99		1,328,817.39
1894	243,171,677.00	5 do	1,217,281.43
1893	260,172,590.16	5 do	
1890	258,979,575.41		1,302,473.96
1995	172,528,933.32	4 do	1,042,618.03
1000	172,528,933'32	6 do	1,041,897.74
1000	139,077,328.22	612 do	908,678.55
1870	135,535,792.00	712 do	1,016,518.44
POPULATION	OF STATEPopul	ation of Alaba	ama has been as

follows in the years named

1990	1,020,505	1070	964,201	1830	309,527
1870	1,202,705	1850	771,623	1820	127,901
#010	990,502	1840	590,756	1810	9,046

.

The proportion of the colored population was 47.53 per cent in 1880 and 45.04 per cent in 1890. In number, blacks were 345,109 in 1850; 437,770 in 1860; 475,510 in 1870; 600,103 in 1880; and 681,431 in

CITIES, COUNTIES AND TOWNS

IN THE

#### STATE OF ALABAMA.

ANNISTON.- {F. M. HIGHT, Mayor. P. B. BROWN, Treasurer.

Anniston is in Calhoun County. The city defaulted in the pay-ment of interest on the bonds now outstanding. A majority of the bond holders, having united and brought suit in the United States District Court, secured a judgment against the city for the pay-ment of the overdue coupons.

LOANS - When Due. FUNDING BONDS 1893-6s, J&D, \$45,000.....Dec. 1, 1913 PUBLIC BUILDINGS, &c.-6s, J&D, \$100,000.....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.

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) was \$14'00, of which \$9'00 for State and county tax. Property is 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 County.

	States and a state of the state
LOANS- When Du	e.   Sinking fund assets \$500
IMPROVEMENT BONDS-	Net debt Mar. 25, 1897 79,500
	2 Tax valuation, real1,584.000
6s, g. J&J. 29,000 g. July 1, 193	9   Tax valuation, personal. 356,000
Interest payable in New York.	Total valuation, 18961,940,000
Bond. debt Mar. 25, '97\$79,00	0   Assessment about ² 5 actual value.
Floating debt 1,00	0 Tax rate (per \$1,000)\$16.50
Total debt 80,00	0   Population in 1890 was4,544

BIRMINGHAM.— {F. V. EVANS, Mayor. GEORGE EUSTIS, Treasurer. 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. 338.) The city is at present paying one-half of the interest on its debt. LOANS— When Due. | REFUNDING & IMPROVEM'T—

	bolius were asked in 1800 to make	
	matter of interest payments (See	
	city is at present paying one-half of	
	LOANS— When Due.	REFUNDING &IMPROVEM'T-
	FUNDING BONDS-	6g, F. 13 & A., \$140,000 g 1923
	7g, J&D, \$60,000 g1916	TOWN OF HIGHLANDS (ass'med)-
		6g, M. 15 & N., \$75,000, g1921
	MARKET HOUSE— 7s, July 1, \$5,0001900	SANITARY BONDS-SERIES IIV
	Optional at any time.	8s, A&O, \$30,0001905
	7s, M 15 & N., \$5,0001915	Series I to IV optional after 10 y'rs.
	IMPROVEMENT BONDS (Pref.)-	SANITARY BONDS, 1887-
	6g, J 15 & J, \$150,000 g1924	6g, A. 30 & O., \$50,000 g1917
	PUBLIC IMPROVEMENT-	SANITARY & BUILDING-
		6g, M. 10 & S., \$50,000 g1917
		6g, M. 15 & S., 50,000 g1918
	6g, J. 15 & J., 150,000 g1922	SCHOOL BONDS-
	5g, A&O, 200,000 g1920	7s, July 1, \$20,0001915
	5g, M. 16 & S., 100,000 g1921	Optional after July 29, 1900
		6g, J&D, \$25,000 g
	INTEREST is mostly payable eith	her in New York, at the Hanover
1	National Bank, or Birmingham. Con	upons are all tax receivable.
(	TOTAL DEBT,-The city's bond	led debt 'on Jan. 15, 1897. was
l	\$1,610,000, floating debt about \$20,0	
l	ASSESSED VALUATION in 189	3 of real estate was \$20 000 000.
	personal property, \$3,000,000; to	tal \$23,000,000 City tax (nor
l	\$1,000) in 1896 was \$5.00; school ta	
l	Property is assessed at about one-h	
1		
I	POPULATION in 1890 was 26,17	8; in 1897 (local estimate) 40,000

POPULATION in 1890 was 26,178; in 1897 (local estimate) 40,000

CALHOUN CO.-H. B. GLOVER. Treasurer. County seat is Jacksonville.

LOANS - When Due. FUNDING BONDS-6s, A&O, \$75,000...June 1, 1917 Total debt June 15.'97 \$75,000 Tax valuation 1896... \$206,285

INTEREST is payable at the Hanover Nat. Bank of New York City

#### COLBERT COUNTY .- County seat is Tuscumbia.

LOANS— When Due. ROAD BONDS— Tax valuation, real.....\$2,155,336 Tax valuat'n, personal. 1,429,996 6s, semi-an., \$100,000..1923 & 1933 5s, J&D, *100,000...June 1, 1932 Bonded debt Oct. 1, '97..\$200,000

#### EUFAULA.--{P. B. MCKENZIE, Mayor. G. A. ROBERTS, Clerk.

This city is in Barbour County.

LOANS— When Due, REFUNDING BONDS— Total valuation, personal. \$609,925 Total valuation 1895...1,428,465 Gs, J&J, \$67,050....Jan. 1, 1899 WATER AND SEWER BONDS— 6s, J&D, \$67,000...June 1, 1926 Bonded deth Aug., 1897.\$134,050 Tax valuation in 1890 was.....\$128,000 Population in 1896 (est.)....7,730 The figures of valuation given above do not include merchandise.

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October, 1897. ALABAMA-CITIS	es and towns. 173
INTEREST is payable at City Treasurer's office, Eufaula. Coupons are tax receivable.         CITY PROPERTY The city owns property valued at \$65,000.         FLORENCE { ROBERT ANDREWS, Mayor.         J. Standard County.         LOANS - When Due.         Sewer, &c., BONDS - Sewer, &c., Sewer, &c., Sewer, &c., Sewer, &c., Sewer, &c., Sewer, &c., BONDS - Sewer, &c., BONDS - Sewer, &c., BONDS - Sewer, &c., Sewer, &c., Sewer, &c., Sewer, &c., Sewer, &c., Sewer, &c., BONDS - Sewer, &c., Sewer, &c.	<ul> <li>AND TOWNS,</li> <li>AND TOWNS,</li></ul>
<ul> <li>6a, J&amp;D, \$200,000Dec. 1, 1917</li> <li>6a, M&amp;S, 200,000Mar. 1, 1919</li> <li>JAIL AND ALMSHOUSE—</li> <li>6s, F&amp;A, \$25,000Aug. 1, 1905</li> <li>Subject to call at any time.</li> <li>BOAD BONDS—</li> <li>6s, M&amp;N, \$50,000Nov. 1, 1919</li> <li>5a, J&amp;J, 50,000July 15, 1920</li> <li>6s, A&amp;O, 100,000Oct. 1, 1921</li> </ul>	OZARK.—This city is in Dale County. LOANS— When Due. IMPROVEMENT BONDS— 6e, J&J, \$20,000Jan. 1, 1924 Tax valuation 1894\$750,000 Population in 1890 was1,195 Population in 1894 (estim'd).3,000
INTEREST on all the bonds is payable in New York; on 6a due 1905 and 5s due 1920 at Hanover National Bank; on 6s due 1917 at National Park Bank; on 6s due 1919 at First National Bank. TAX FREEAll bonds issued by this county are exempt from tax- ation. MADISON CO.—County seat is Huntsville. LOANS— When Due. Boab Boxps— St, J&J, \$50,000Jan. 1, 1919 Optional after Jan. 1, 1929 Optional after Jan. 1, 1929 5s,	SELMA. — {MARCUS J. MEYER, Mayor. H. I. SHELLEY, Treasurer.         Selma is in Dallas County.         LOANS—       When Due.         REFUNDING BONDS—       When Due.         4s, J&J, \$350,000July 1, 1919         Interest payable at Selma.         Bonded debt Jan 1, 1897\$065,228         Total debt
MARION.—This city is in Perry County. LOANS— When Due. WATER-WORKS BOXDS— Gs. M&N, \$25,000May 1, 1925 Subject to call after May 1, 1905 Total debt (last returns)\$25,000 INTERST is payable by N. W. Harris & Co., New York. Both principal and interest are payable in gold. MOBILE.—J. CURTIS BASH, Mayor. Mobile is the county seat of Mobile County. This city has paid its interest regularly since the compromise with its bondholders in 1881. LOANS— — Interest	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's per coat interest on their bonds for five years.         LOANS—       When Due.         BUILDING BONDS—       Bonded debt Feb. 1, '97. \$77,000         6s, J&J, \$20,000Jan. 1, 1932       Infractement BONDS—         6s, J&J, \$10,000Jan. 1, 1903       School. BONDS—         7s, J&J, \$12,000July 1, 1906       Sewer BONDS—         6g, M&N, \$35,000 gMay 1, 1920       Population in 1895 (est.)5,000
<ul> <li>NAME AND PURPOSE. P. Of. Panable. When Due. Outstand g.</li> <li>Funding bonds of 1881</li></ul>	SCHOOL BONDS- 6 g., M&S
MOBILE COUNTYS. G. STONE, Treasurer. County seat is Mobile.	UNION SPRINGS{J. D. NORMAN, Mayor. P. L. COWAN, Clerk. Union Springs is in Bullock County. LOAN

County seat is Mobile. LOANS— When Due. TO PAY DEBT-88, F&A, \$25,000 ...., Feb. 1, 1909 REFUNDING— 64, M&S, \$143,000 ...., Mar. 1, 1908 Total debt Feb. 1, 1897. \$337,000 Tax valuation 1896 ... 19,215,531 Assessment full value. 64, M&S, \$143,000 ...., June 1, 1911 Population 1890 was .....51,587 INTEREST is payable at First National Bank of Mobile. TAX FREE.—The county's 5 per cent bonds are exempt from taxa-tion by special law; all others actually.

## State of Mississippi.

#### DEBT, RESOURCES, ETC.

Organized as a Territory (Act Apr. 7 1798)	-	*Apr. 7, 1798
Admitted as a State (Act March 1 1817) -	-	Dec. 10, 1817
Total area of State (square miles) -	-	- 46,810
State Capital	-	Jackson
Governor (term exp. Jan. 1930)	A	. J. McLaurin
Secretary of State (term exp. Jan. 1900)	-	J. L. Power
Treasurer (term expires Jan. 19 ^w ) -	-	A. Q. May

Legislature meets quadrennially in leap years the Tuesday after the first Monday in January. with a special session the second year following the leap year. Regular or quadrennial sessions are not limited, but special sessions are limited to 30 days, unless the Governor by proclamation shall extend the sitting, and only revenue and appropriation bills can be considered, "except such other matters as may be acted upon at an extraordinary session called by the Governor."

*This is the date of the organization of the old Mississippi Territory, hich 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.							
	LOAN	S—	-In	terest.		-Princ	ipal.
NAM	E AND	PURPOSE-	P.Cl.	Payable.	Whe	n Due.	Outstand'g.
		1886					
Do		1880					103,000
Do	0.0	1896		J. & J.			400,000
		Ontiona	latter	Jan 1 1	901		

INTEREST is payable in Jackson.

INTEREST is payaone in Jacks in. 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.	
	otal Assessed Tax rate
Years. Estate. Property.	Valuation. per \$1,000
1896 \$	177,312,169 \$6.00
1893\$113,409,358 \$47,540,169	160.949,527 5.00
1892 113,409,358 48,764,536	162,173,894 5.00
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 4.00
	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 57.47 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

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 | Tax valuation, real....\$3,264,614 Floating debt......23,000 | Tax valuation, personal 1,304,696 Total debt (last returns). 235,600 | Tax valuation '95 (est).4,569,310 Binking fund......10,000 | State & Co., tax (per \$1,000),\$15:00 Net debt......26,031

BILOXI .- Biloxi is in Harrison County.

LOANS- When Due. CITY HALL & MARKET BONDS-CITY HALL & MARKET BONDS-Real valuation (about)..1,500,000 7s, M&S, \$15,000....Mar. 14, 1900 (\$1,000 due y'rly) to Mar. 14, 1914 Int. at Chem. Nat. Bank, N.Y. City. Total debt (last returns)...\$15,000

#### BOLIVAR COUNTY .- County seat is Rosedale.

LOANS-RAILROAD BONDS-6s, May, \$150,000...May 15, 1918 Tax valuation 1893......2987,574 State tax (per \$1,000)... \$500 Population 1890 was......29,980

#### COLUMBUS.- {E. S. DONNELL, Mayor. H. M. LANIER, City Marshal,

County seat of Lowndes County. The courts having decided that the bonds which were voted to the Columbus Fayette & Decatur RR., and afterward transferred to the Georgia Pacific RR. Co., are a valid debt of the city, the series will be refunded by the issue of a new loan at a lower rate of interest. LOANS When Due. RAILROAD AID BONDS-6s, F&A, \$98,500....Sept. 1, 1902 Sub ect to call. Interest payable at Columbus. total debt Sept. 1, 1897. \$98,500 tax valuation, real.....1,453,779

GREENVILLE .- J. M. LEE, Clerk and Auditor. Greenville is in Washington County

LOANS- When Duc. RAILROAD AID BONDS- Tax valuation, real....\$2,244,062 RAILROAD AID BONDS- Tax valuation 1896....\$2,244,062 Tax valu., pers. & banks 768,141 Ss, Mar. 1, \$47,500..Sept. 1, 1907 Total valuation 1896....\$,012,591 Total valuation 1896....\$,012,591 Control of the second second second second value. (Ss, May 1, 25,000...May 1, 1908 Total tax (per \$1,000).....\$30,000 (Ss, Feb. 10, 50,000...Feb. 10, 1915 Population in 1890 was.....\$30,000 (Ss, Feb. 10, 50,000...., 1916 Population in 1890 was.....\$2,191 Bond. debt Aug. 10, '97...\$237,000 Population in 1897 (est.)....9,000 INTEREST on all bonds is payable in New York. TAX FREE. - The above mentioned bonds are example from alteriate

TAX FREE.-The above mentioned bonds are exempt from city tax.

HINDS CO.-S. B. THOMAS, Treasurer.

County seats are Raymond and Jackson.

JACKSON.—{RAMSEY WHARTON, Mayor. D. P. PORTER, JR., Clerk. County seat of Hinds County and State capital.

County seat of Hinds County and State capital. LOANS— CITY BONDS— 5s. ...., \$20,000...... School Bonds— subject to call after 5 years. Colored PUBLIC SCHOOL— 5s. bec., \$7,500..... Dec. 31, 1915 Subject to call after 5 years. Colored PUBLIC SCHOOL— Subject to call after 5 years. Colored PUBLIC SCHOOL— Subject to call after 5 years. Colored PUBLIC SCHOOL— Subject to call after 5 years. Colored PUBLIC SCHOOL— Subject to call after 5 years. Colored PUBLIC SCHOOL— Subject to call after 5 years. Subject to call after 5 year

TAX FREE.—All of the city's bouls are exempt from taxation.

MADISON COUNTY .- T. M. HOWARD, Treas. County seat is Canton.

LOANS— When Due. BAILROAD ATD BONDS— 78, J&D, \$73,000....June 1, 1922 (Optional after 5 years.) Interest is payable at Canton. Total debt Aug. 1, 1897. \$73,000 Tax valuation, real.... 2,702,840 

MERIDIAN.- {E. H. DIEL, Mayor. I. A. MOOSER, Clerk.

This is the county seat of Lauderdale County.

 This is the county sear of Lattner

 LOANS When Due.

 MARKET BONDS 5s, J&J, \$9,400......

 5s, J&J, \$9,400.......
 (\$700 yearly.)

 PAVING BONDS 6s, A&O, \$2,500...... Apr. 1, 1916

 6s, A&O, \$2,500...... Apr. 1, 1916
 6s, A&O, \$30,000...... Apr. 1, 1926

 School HOUSE BONDS 6s, J&J, \$30,000...... Jan. 1, 1908

 6s, May 1, 15,000..... May 1, 1914
 104

INTEREST is payable at the National Park Bank, New York City.

MISSISSIPPI LEVEE DISTRICT.-W.E. MONTGOMERY, Secretary and Treasurer.

Level Construction — When Due. Level Construction — (5, J&J, \$500,000, ..., Apr. 1, 1930)Subject to call at any time. (5, J&J, \$250,000, ..., Jan. 1, 1918) (5, J&J, \$250,000, ..., Jan. 1, 1918) (5, J&J, \$163,500, ..., June 1, 1920)Subject to call at any time. (5, J&J, \$365,500, ..., Sept. 1, 1922)Subject to call at any time. Subject to call at any time. (5, J&J, \$365,500, ..., Sept. 1, 1922)Subject to call at any time. (5, J&J, \$365,500, ..., 1, 1920)Subject to call at any time. (5, J&J, \$365,500, ..., 1, 1920)Subject to call at any time. (5, J&J, \$365,500, ..., 1, 1920)Subject to call at any time. (5, J&J, \$365,500, ..., 1, 1920)Subject to call at any time. (5, J&J, \$365,500, ..., 1, 1920)Subject to call at any time. (5, J&J, \$365,500, ..., 1, 1920)Subject to call at any time. (5, J&J, \$365,500, ..., 1, 1920)Subject to call at any time. (5, J&J, \$365,500, ..., 1, 1920)Subject to call at any time. (5, J&J, \$365,500, ..., 1, 1920) (5, J&J, \$365,500, ..., 1, 1920)Subject to call at any time. (5, J&J, \$365,500, ..., 1, 1920)Subject to call at any time. (5, J&J, \$365,500, ..., 1, 1920) (5, J&J, \$365,500, ..., 1, 1920) (5, J&J, \$365,500, ..., 1, 1920)Subject to call at any time. (5, J&J, \$365,500, ..., 1, 1920) (5,

The valuation given above is on property behind the public levy and does not include anything in front on the river side.

INTEREST on the bonds due in 1918 and 1924 is payable at Green-ville, Miss ; on other bonds at New York.

TAX FREE. The bonds due in 1918 and 1920 are exempt from taxation.

NATCHEZ.---{ WILLIAM G. BENBROOK, Mayor. FRED. J. MAHER, Treas. Natchez is the county seat of Adams County.

LOANS. When Due. CITY INF. BONDS— 6s, Jan., \$37,000.....in 20 years Subject to call after 5 years

INTEREST.-Interest is payable at City Treasury.

BONDED DEBT Feb. 1, 1897, was \$357,000; floating debt, \$1,676-total debt, \$358,676; sinking fund assets, \$8,281; net debt, \$350,395. ASESSED VALUATION in 1896 of real estate was \$2,618,683 personal property, \$1,312,982; total, \$3,931,665; total tax (per \$1,000), \$32:00. 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 1897 it was estimated at 12,000.

SUNFLOWER CO.-W. P. GRESHAM, Treas.

LOANS- When Due. RAILROAD BONDS- When Due. 7s, J&J, \$75,000....Jan. 1, 1901 Total debt Jan. 1, 1897 ... \$75,000 Interest payable in New York City Population in 1890 was.....9,384

TAX FREE.—Bonds of this county are exempt from taxation. SINKING FUND.—A levy of 50 cents per \$1,000 is to be made here-after as sinking fund.

#### VICKSBURG.-{W. L. TROWBRIDGE, Mayor. H. J. TROWBRIDGE, Clerk.

(H. J. TROWBRIDGE, Clerk. Vicksburg is the county seat of Warren County. By the provisions of its charter the city is obliged to levy a tax to meet the interest on its hon is, and to apply any surplus of the sum so raised, after payment of interest, to the purchase of bonds at or below par.

SCHOOL BONDS-\$17,000 .....

WASHINGTON CO.-T. H. Hood, Clerk

and Auditor.

abd Auditor. County seat is Greenville. LOANS- When Due. COURT HOUSE BONDS-78, Feb. 1, \$100,000. June 1, 1911 FUNDING BONDS-Subject to call after July 2, 1914 Assessment about 5, actual value. Subject to call after July 2, 1904 FOR JULY 2, 1914 Assessment about 5, actual value. Subject to call after July 2, 1904 FOR JULY 2, 1914 Total tax (per \$1,000)......\$15:00 Population in 1890 was...25,367 Bonded debt Feb. 15, '97.\$222,500 Principal of all the countric honds in avanual in participation of all the second to be the population of the second to be the population of the population of the second to be the population of the population of the second to be the population of the population of

Principal of all the county's bonds is payable in gold. INTEREST on the railroad bonds is payable in New York; on other bonds at Greenville.

TAX FREE .- The above-mentioned bonds are exempt from county

# State of Louisiana.

#### DEBT, RESOURCES, ETC.

Organized as a Territory (Act Mch. 26, 1804*) - Oct. 1, 1804 Admitted as a State (Act Feb. 20, 1811) - - April 30, 1812 Total area of State square miles) - - 48,720 State Capitol, - - Baton Rouge Governor (term exp. 8d Mon. May 1900) - Murphy J. Foster Sec. of State (term exp. 3d Mon. May 1900) - John T. Michel 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 provision for the Government of the Territory, then known as the Territory of Orleans, was made by the Act of March 2, 1805, the duration of the Act of March 26, 1804, having originally been confined to the period of one year from October 1, 1804, " and to the end of the next session of Congress which may happen thereafter."

HISTORY OF DEBT .- For history of the State debt of Louisians see STATE AND CITY SUPPLEMENT of April 1894, pages, 171 and 172. Debt on which the State is paying interest is about as follows:

LOANS-NAME OR PURPOSE, Consol. 7 per cent bonds of 1874, stamped 4 per cent... 4s J & J Jan. 1, 1914 \$35,900 New bonds (act. of '92)....... 4s J & J Jan. 1, 1914 \$35,900 New bonds (act. of constitutional) bonds of 1880...... 4s J & J Jan. 1, 1914 10,740,200

PAR VALUE OF BONDS-The consolidated 7s, stamped 4 per cent are for \$100, \$500 and \$1,000. The Constitutional bonds for \$5, etc. INTEREST is payable by Winslow, Lanier & Co., New York City

and by Whitney National Bank, New Orleans. TOTAL DEBT-The subjoined statement shows Louisian

bonded debt on Feb. 15, 1897.	
Total bonded debt bearing interest	Feb. 15, 1897. \$10,877,800
Floating Debt-	

animona	018 018
coupons	915,917
Warrants, etc	(1)
Judicial expense fund, etc	223,827
	and the s

The baby bonds are 3 per cents and were due in 1886. They were issued to fund certain obligations of charitable institutions. No in terest has been paid on them since January, 1885, but provision has been made to pay the principal 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 consols so issued (\$303,600 being consols of 1874 and \$70,000 Constitutional bonds) are still outstanding. The State consid-ers them "null and void," and they are therefore not included in the amount outstanding above. There are also \$421,935 fraudulently issued baby bonds outstanding.

There are moreover old bonds not recognized, and hence not fundable. amounting to \$3,953,000. These include New Orleans Mobile & Texas 8 per cent bonds, endorsed, \$375,000; 8 per cent State bonds issued to said road, \$2,500,000; 8 per cent bonds issued to the N. O. Mobile & Chattanooga RR. \$70,000; 7:30 per cent bonds issued to the Mis-sissippi & Mexican Guif Ship Canal Co. \$260,000, etc., etc.

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 tax (per \$1,000) for 1896 was \$6.00 :

	Total Assessed		Total Assessed
Years.	Valuation.	Tears.	Valuation.
1896	\$251,911,316	1885	Valuation. \$212,725,564
			195,904,419
			253,371,890
1892	231.915.173	1860	435,787,265
			233,998,764

POPULATION OF STATE .- The population of Louisiana has been

708,002 | 1830..... 517,762 | 1820..... 352,411 | 1810..... 215,529 152,923 76,556 The proportion of the colored population was 50.32 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 TOWNS

#### IN THE

#### STATE OF LOUISIANA.

ATCHAFALAYA BASIN LEVEE DIST. A. D. BARROW, S-cretary. Port Allen, Post Office.

When Due. Assessed valuati'n '95.\$12,000,000 S- District contains ten parishes.

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 Due.

 CAPITOL LOAN Tax valuation, personal. \$400,000

 Subject to call at any time.
 Total tax (per \$1,000).....\$24:50

 Total debt (last returns).
 34,800

 Oatla debt (last returns).
 34,800,000

#### FRANKLIN.-

County seat of St. Mary Parish.

AFOURCHE BASIN LEVEE DIS-TRICT.-V. MAURIN, President Board of Com-LAFOURCHE BASIN missioners. Dor aldsonville, Post Office.

LOANS- When Due. Int. payable Whitney Nat. Bk., N.O. CONSTRUCTION & MAINT.- Assessed valuation '95. \$8,463,495 68, J&J, \$250,000......1903-1913 | Tax rate (per \$1,000)......\$10:00 This district comprises portions of the following parishes : Ascen-sion, Assumption, St. James, St. Johns, St. Charles, Jefferson, Plaque-mines and Lafourche.

LAKE BORGNE LEVEE DISTRICT.-JOHN DYMOND, President, H. 8. BELL, Secretary, New Orleans, Post Office.

LOANS – When Due. Costruction & MAINT. – 6s, M&N, \$100,000...Dec. 1, 1912 Subject to call '10 yearly after 1902 Interest payable at State Treasury, Baton Rouge. LOANS – When Due. 1. Assessed valuation— St. Bernard Parish.....\$1,080,342 Plaquemines Parish (east 570,136 Total valuation 1896....1,650,478 Population in '90 was abt..10,326

NEW ORLEANS .- WALTER C. FLOWER, Mayor. NEW ORLEANS.—WALTER C. FLOWER, MAYOF. New Orleans is co-extensive with the parish of Orleans. An amendment to the Louisiana Constitution authorizing the City of New Orleans to refund its debt at a lower rate of interest was adopted, and up to Jan. 1. 1897, the city had issued 4 per cent 50-year bonds to the amount of \$3,998,500, 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 access of requirements shall be divided be-tween city schools and city improvements, and about \$250,000 has already been transferred to those departments. (DANS-When Due.) PREMIUM BONDS, 1875-

INTEREST is payable at City Hall by Board of Liquidation City Debt and in New York City. TOTAL DEBT,-The subjoined statement shows New Orleans's debt on the dates named.

July 1, '97. Jan. 1, '96. Apr. 1, '95. Apr. 1, '94.

Total bonded debt.....14,543,790 14,835,140 14,963,400 15,285,560 Floating debt...... 382,000

DEBT LIMITATION. —The act of the Legislature authorizing the premium bonds forbade the city to increase its debt in any manner intil the premium bonds are paid. ASSESSED VALUATION,-The city's assessed valuation and tax

rate day of	Real	Personal	Total Ass. Ra	le ofT ar
Years.	Estate.	Property.		\$1,000.
	\$102,047,452	\$38,804,459	\$140,852,341	\$27.00
1896		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 1	896 was \$20.00.		and martin

Tax rate in 1893 includes: State tax, \$7.50; city tax, \$20.00. POPULATION.—In 1890 population was 242,039; in 1880 it was 216,090; in 1870 it was 191,418.

#### SHREVEPORT.--{R. N. McKELLAR, Mayor. N. B. MURFF, Comptroller.

Shreveport is the county seat of Caddo County.

LOANS-	Interest	Princip	
NAME AND PURPOSE.	Rate. Payable.	When Due.	Outstand'g
Funding	5 J&J	Jan. 1, 1916	\$140.500
0			\$140 500.
TOTAL DEBT, ETC.	-Iotal debt on	Feb. 1, 1007, was	σι±0,000,
sinking funds \$6.337: m	aking the net de	abt. \$133.263	The second se

TAX FREE-All bonds of this city are exempt from taxation.

ASESSED VALUATION in 1896 of real estate was \$2,322,115; personal property \$1,009,490; total valuation \$3,331,605; the total tax rate for 1896 (including State tax \$6, county tax \$14.00 and city tax \$18.25) 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:

	Bonds	Bonds
DISTRICT-	Authorized.	Outstanding.
Bossier Levee District	\$200,000	\$198,400
Buras Levee District	10,000	10,000
Caddo Levee District	200,000	199,800
Fifth Louisiana Levee District	500,000	420,000
Pontchartrain Levee District	1,000,000	781,000
Red River, Atchafalaya and Bayou Bouf		BOLLANDAR WALLY
Levee District	250,000	250,000
Tensas Basin Levee District	150.000	150,000

# State of Arkansas.

#### DEBT, RESOURCES, ETC.

Organized as a Territory (Act of March 2, 1819) - July 4, 1819
Admitted as a State (Act of June 15, 1836) - June 15, 1836
Total area of State (square miles) 53,850
State Capital Little Rock
Governor (term expires Jan. 1899) Daniel W. Jones
Secretary of State (term exp. Jan. 1899) Alex. C. Hull
Treasurer (term expires Jan. 1899) Ranson Gulley

Legislature meets biennially 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			Princi	
NAME AND PURPOSE.	P.Ot.	Payable.	When Due. (	Julstand'g.
(Funding bonds of 1869 (no	n			
{ Holfords) blue Nos	. 6	J&J	July, 1, 1899	\$144,000
( Overdue int'st since July,'73			Overdue.	202,470
(Funding bonds of 1870 (no	n			
{ Holfords) red Nos		J&J	July 1, 1900	374,000
( Overdue interest			Overdue.	513,555
(Funding bonds of 1875("Lough	n-		a contraction	PICERSE
} boroughs") reissued since'8		J&J	July 1, 1905	506,000
( Overdue interest			Overdue.	266,280
Seal Estate Bank "A," 1838.	. 6	J&J	Oct., 1861	500,000
? Overdue int'st since July, '4			Overdue.	1,490,520
SReal Estate Bank "C," 1838.		J&J	Oct., 1861	5,000
? Overdue int'st since July, '4	2,		Overdue.	16,425
State Bank 6 per cents, 1838.	6	J&J	Jan. 1, 1868	44,000
? Overdue int'st since July, '4'	2		Overdue.	144,540
State Bank 5 per cents	5		Jan. 1, 1887	3,000
? Overdue interest			Overdue.	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 (Loughboroughs) were all retired prior to May, 1885, and those now outstanding have been reissued since; hence the amount of overdue interest upon them is comparatively small.

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.

1896.	1894.	1890.	1888.
Total bonded debt\$1,576,000	\$1,805,000	\$2,092,100	\$2,029,100
Overdue interest 2,642,752	3,018,022	2,884,897	2,832,915
Total debt	\$4,823,022	\$4,976,997	\$4,862,015

From the above statement it would appear that the State's gross indebtedness had increased between the years 1888 and 1890 by \$114,982, whereas in fact there was a reduction of \$395,415. The discrepancy is accounted for by the fact that \$255,000 bonds and the accrued interest thereon, which prior to 1890 had been omitted from the Treasurer's report were in that year included in the indebtedness. 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. To 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-	-In	terest	-Prine	ipal.
NAME AND PURPOSE.	P.C.	Payable.	When Due.	Outstand'g.
Holford funding bonds of 1870.		J&J	Jan. 1, 1900	\$1,370,000
Levee bonds			1900	
Little Rock & Fort Smith RR		A & O	1900	1,000,000
Memphis & Little Rock RR			1899	1,200,000
Little R'k Pine Blf. & N. O. RR.		A & O	1900	1,200,000
Miss. Ouachita & Red River RR			1900	600,000
Arkansas Central RR	. 7	A & O	Apr. 1, 1900	1,350,000
ACCECCED VALUATION -	The	state's as	toulog hossos	ion and tax

rate at different periods have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Tax ro Valuation. per \$10	
1895	\$	\$	\$173.758,764 \$	
1894			173,762,244	
1893	100,809,742	72,716,742	173,526,484 5.00	0
1892	102,449,430	72,379,406	174,828,836	
1890 (est.)			185,000,000 5.0	0
1889	108,407,462	64,001,035	172,408,497 5.0	0
1886	85,750,633	54,152,058	139,902,691	-
1876	61,892,881	39,971,308	101,864,189 10.0	0
1870	63,102,304	31,426,539	94,528,843	
1860	63,254,740	116,956,590	180,211,330	
	ILOUL OF OFI			

POPULATION OF STATE,-The population of Arkansas has been

1850.

#### CITIES, COUNTIES AND TOWNS

#### IN THE

STATE OF ARKANSAS.

#### BENTONVILLE.-C. M. RICE, Mayor. County seat of Benton County.

CHICOT COUNTY.—County seat is Lake Village.

LOANS— When Due. Tax valuation, personal. \$312,788 County Bonds— \$200,000. Tax valuation 1895...1,243,751 Population 1890 was.....10,117 Tax valuation, real...... 725,484

HELENA.-{N. J. FRITZON, Mayor. J. O. BAGWELL, City Clerk.

This is the county seat of Phillips County.

LOANS— NAME AND PURPOSE. Compromise Funding Bonds.. 6 J & J July 1, 1904 \$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 \$1,074,228 personal property, \$466,147; total, \$1,540,375; City tax rate (per \$1,000), \$12:00; school tax, \$5:00; State tax, \$5:00; county tax, \$7:00 total, \$29:00. Real estate is assessed at "about 12 its actual value." POPULATION in 1890 was 5,189; in 1880 it was 3,652.

IEFFERSON CO .- County seat is Pine Bluff.

Tax valuation, real 5 Tax valuation, personal 1	\$70,000 5,211,390 1.813,460	Assessment about ¹ ₂ actual value. Total tax (per \$1,000) \$21.00 Population 1890 was40,881
Total valuation 1895 7	7,024,850	Population 1890 was

LEE COUNTY .- D. S. DRAKE, Treasurer. County seat is Marianna.

County seat is Marianna. LOANS— When Due. Assessment about 'a actual value BEPUINDING BONDS— 5s, F&A, \$60,000....Aug. 1, 1915 County tax (per \$1,000)....\$4'50 Bonded debt Feb. 1, '97...\$60,000 County debt tax (per \$1,000)....5'00 Total debt Feb. 1, 1897. \$65,000 Total tax (per \$1,000)....16'50 Tax valuation, real....1, \$03,550 Population 1890 was....18,886 Tax valuation 1896...2,424,610 INTEREST is payable at the Fourth National Bank, St. Louis, Mo.

OKLAHOMA AND TEXAS.

# LITTLE ROCK.--{J. A. WOODSON, Mayor. H. C. JONES, City Clerk. This is the capital of the State and the county seat of Pulaski County.

of the above-mentioned bond issue of 1889.

#### PHILLIPS CO .- JAS. C. REMBERT, Clerk.

County seat is Helena.

 FUNDING BONDS—
 10tal valuation 1896...\$3,819,925

 6s, July, \$100,000....July 1, 1919
 Assessment about 1₃ actual value.

 6s, July, \$100,000....Slipect to call.
 Total tax per \$1,000....\$16:50

 Bonded debt Feb. 1, '97. \$100,000
 Population 1890 was.....\$2,321

 Tax valuation, real.....2,835.323
 Population in 1897 (est.)...26,750

 INTEREST is parable at Total tax per \$1,000
 State at the parable at Total tax per \$1,000

 When Due. | Total valuation 1896. LOANS-FUNDING BONDS-6s, July, \$100,000 ... Subject to c

INTEREST is payable at Treasurer's office.

PULASKI CO .- C. H. WHITTEMORE, Treasurer. County seat is Little Rock.

# 

Property is assessed at about one-third of its actual value.

INTEREST is payable at New York

#### SEARCY COUNTY .- JNO. R. ADAY, Clerk.

#### WASHINGTON CO .-

County seat is Fayetteville.

INTEREST is payable at Fayetteville.

# Territory of Oklahoma.

DEBT, RESOURCES, ETC.

Organized as a ferritory (Act May 2, 1890) - May 2, 1890
Total area of Territory (square miles) 39,000
Territorial Capital Guthrie
Governor (term expires May 12, 1901-4 years) C. M. Barnes
Secretary (term expires June 7, 1901) Wm. M. Jenkins
Treasurer Martin L. Turner
Auditor A. O. Nichols
Legislature meets biennially.

LOANS-NAME AND PURPOSE. School bonds Subject to call in 10 years. Principal. Principal. Principal. Buttand Subject to call in 10 years. \$18,000

The bonds were issued 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 \$48,000; 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

ASSESSED VALUATION for 1896 was \$24,815,711; tax rate (per \$1,000) \$4'00. Property is assessed at about 50 per cent of its actual values. A statement of the assessed values by counties for the last three years was given in the CHRONICLE of Dec. 5, 1896. POPULATION.—The population of the Territory in 1890 was 61,834. The last census, taken in 1894, showed a population of 212,000. According to the reports of the Assessors the population has increased in 1806 to 275.597

increased in 1896 to 275,587

CITIES, COUNTIES AND TOWNS

#### IN THE

#### TERRITORY OF OKLAHOMA.

#### EL RENO.-

El Reno is in Canadian County.

INTEREST is payable at the Chemical National Bank, New York.

#### EL RENO SCHOOL DISTRICT-

The district includes the city of El Reno and about 8,500 acres of land outside of the city.

Total debt 1897.......\$35,000 | Real valuation ......\$4,000,000 Tax valuation 1896.... 1,044,497 | Population in 1895 about....6,500

#### GARFIELD CO .- JAS. A. TAGGART, Olk. County seat is Enid.

 
 County seat is kind.
 When Due.
 Total debt Jan., 1897...
 \$30,000

 FUNDING BORDS—
 Tax valuation 1897....
 1,192,601

 6s, A. & O.\$30,000... Apr. 25, 1916
 Real valuation (about).
 7,000,000

 (\$3,000 due yrly) to Apr. 25, 1925
 Tax rate (per \$1,000) (abt.).\$50:00

 Floating debt (about)...
 \$36,000
 Population in 1896 was....16,092
 INTEREST on the funding bonds is paid by the Chemical National Bank of New York City.

GUTHRIE.-GEO. M. DEGROFF, City Clerk. Guthrie is in Logan County.

NORMAN.--{J. A. HALLMIN, Mayor. Norman is in Cleveland County.

OKLAHOMA CITY .- This city is the county seat of

turns)..... \$45,500

OKLAHOMA COUNTY .- S. H. MILLER, Clk. County seat is Oklahoma City.

PERRY.- {R. E. WADE, Mayor. JOHN J ENGLISH, Treasurer. LOANS- When Due. FUNDING BONDS-(Gold.) 6s. M&N, \$20,000 due yearly on Nov. 9. Interest payable in New York.

TAX FREE .- All of the city's bonds are exempt from taxation.

# State of Texas.

#### DEBT, RESOURCES, Erc.

Admitted as a State (Act March 1, 1845) - December 29, 1845 Austin Governor (till 2d 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 January, and sessions are limited to 60 days.

HISTORY OF DEBT .- For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1894, pages 174 and 175.

LOANS-	-In	derest.	Princ	ipal,
NAME AND PURPOSE. Floating debt bonds, 1874, gold	P. Cl.	Payable.	When Due.	Outstand'g.
Floating debt bonds, 1874, gold	1 71	J&J	Jan. 1, 1904	\$288,000
Frontier defense, 1870, gold	72		Aug. 5, 1910	298,000
do do refunding	5	M&S	1919	201,000
Redemption State debt, 1876, g.	6g	J&J	July 6, 1906	1,647,000
Retiring outstanding bonds.				
1879	5	J&J	July 1, 1909	1,068,900
Returns outstanding bonds	4	Jan.	Jan., 1899	2,630
Refunding bonds 1893	5	J&J	Optional.	152,000
do do 1893	4	J&J	1933	334,500

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.

	ded debt held in State funds.		an. 1, 95. 3,992,030 3,241,540	\$\$,992,030 3,235,040
	amount outstand's		\$750,490	\$756,990
	SED VALUATION			luation and
tax rate at	t different periods l	nave been as fol	lows:	
Years.	Real Estate.	Pers. Prop.	Total.	Tax p. \$1,000

1896\$5	×7.560.471	\$262,748,775	\$850,309,246	\$3.80
1895 5		261,783,134	860,910,567	2.50
1894 5		265,252,474	865,120,989	2.75
1893 (		278,233,695	886,175,395	
1890 4	199,522,828	282,589,055	782,111,883	3.25
1885 8		245,121,395	621,011,989	2.25
1880		114,303,106	311,470,736	
1874 1		94,717,197	244,510,558	

POPULATION OF STATE.-The population of Texas has been as follows in the years named:

 follows in the years named:

 1890.......2,325,523 | 1870......818,579 | 1850......212,592

 1880......1,591,749 | 1860......604,215 |

 Of the total population in 1890 492,837 were blacks, which compares with 393,884 in 1880, 253,475 in 1870, 182,931 in 1860 and 58,558 in 1850. It will be observed that the propertion of the colored race has greatly diminished, the ratio for 1890 being only 22:04 per cent, against 24:71 per cent in 1880 and larger percentages in previous decades.

#### CITIES, COUNTIES AND TOWNS IN THE STATE OF TEXAS.

NOTE.-For statements not given in alphabetical order, see "Additional Statements" at the end of this State.

AUSTIN .- LEWIS HANCOCK, Mayor.

This is the capital of the State and the county seat of Travis County . LOANS- When Due. REFUNDING BONDS- 1901 68, J&J, 40,000....J911 1,1905 68, J&J, 72,500....1925 68, J&J, 72,500.....1935

PAR VALUE OF BONDS.—Most of the bonds are \$1,000 each. INTEREST on the water and light bonds is payable at the National ity Bank, New York City; interest on the other bonds in New York City Bank, 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 23 actual value) has been as follows in the years indicated.

	Tax Rate.			
Years.	Real.	Personal.	Total.	per \$1,000
1896	\$8,325,759	\$3,759,748	\$12,085,507	\$17.7313
1895	8,521,659	2,863,075	11,384,734	18.1313
		1893, \$27.6813; th		
@17.10 Sto	to toy \$0.05	Schwol toy \$3.331	a county tay	85.00

POPULATION in 1890 was 14,575; in 1880, 11,013; in 1895 (est.), 27,000.

#### BEXAR COUNTY .- The county seat is San Antonio.

 BEXAR COUNTY.
 The county seat is San Antonio.

 LOANS.
 When Due

 BRIDGE BONDS Galarian

 6s, Apr. 10, \$25,000. June 10, 1912
 Subject to call at any time.

 6s, Apr. 10, \$60,000. May 15, 1934
 Galarter May 15, 1904

 6s, Apr. 10, \$60,000. May 15, 1934
 Subject to call after May 15, 1904

 6s, Apr. 10, \$60,000. May 15, 1934
 Subject to call after Feb. 16, 1905

 5s, Apr. 10, \$50,000. Apr. 10, 1910
 Subject to call Mar. 1, 1899.

 5s, Apr. 10, \$50,000. Apr. 10, 1910
 Subject to call At any time.

 6s, Apr. 10, \$94,000. May 11, 1911
 Subject to call At any time.

 6s, Apr. 10, \$94,000. Feb. 10, 1910
 Subject to call at any time.

 6s, Apr. 10, \$94,000. Feb. 10, 1912
 Subject to call at any time.

 6s, Apr. 10, \$94,000. Feb. 10, 1912
 Subject to call at any time.

 6s, Apr. 10, \$94,000. Feb. 10, 1912
 Subject to call at any time.

 6s, Apr. 10, \$94,000. Feb. 10, 1912
 Subject to call at any time.

 6s, Apr. 10, \$94,000. Feb. 10, 1912
 Subject to call at any time.

 6s, Apr. 10, \$94,000. Feb. 16, 1934
 Total debt Sept. 1, 1897, \$1.094,450

 700 Subject to call after Feb. 16, 1904
 State & Co. tax (per \$1,006). \$9.00

INTEREST on the Mex. Gulf RR. subsidy bonds is payable at San Antonio; on all other loans at San Antonio and New York.

#### BRAZORIA CO.-H. A. PENNY, Treasurer.

County seat is Brazoria

INTEREST is payable in Brazoria. OPT|ONAL.-The road and bridge bonds du April 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.

#### BROWN COUNTY .-County seat is Brownwood.

County seat is Brownwood. LOANS- When Due. BRIDGE BONDS-6s, March 1, \$7,400..Nov. 1, 1909 Subject to call at county's option. 5s, April, \$5,500 ...May 15, 1910 Subject to call after ten years. COURT HOUSE BONDS-6s, March 1, \$33,400..Nov. 1, 1909 Subject to call at county's option.

#### BRYAN.-County seat of Brazos County.

Interest is payable at Brownwood, Total debt Apr. 10, 1896. \$60,198 Tax valuation, real....2,791,790 Tax valuation, personal.1,454,468 Total valuation 1895 ...4,246,258 Assessment about ³5 actual value. Total tax (per \$1,000)....\$10-00 Population in 1896 about).16,000

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. County seat is Lockhart.

 $\begin{array}{c} \mbox{County seat is lock aft.} \\ \mbox{Bridge bonds, 6s...., $22,390} & \mbox{Assessment about $$^{3}_{5}$ actual value.} \\ \mbox{Count House bonds, 6s...., $50,000} & \mbox{County tax (per $$1,000) ...., $5:50} \\ \mbox{Vault bonds, 5s...., $4,500} & \mbox{Population in 1890 was..., $15,769} \\ \mbox{Total debt Aug. 1, 1897...., $76,890} & \mbox{Population in 1880 was..., $1,757} \\ \mbox{Tax valuation 1897...., $4,313,046} & \mbox{Population in 1895 (est.), ..., $18,500} \\ \end{array}$ 

CORPUS CHRISTI.-{0. C. LOVENSKIOLD, Mayor. THOS. B. DUNN, Secretary.

# Corpus Christi is in Neuces Co.

TAX FREE.-Bonds of this city are exempt from taxation.

CORSICANA.-A. HOOVER, Treasurer.

County seat of N	avarro County.
LOANS-	When Due.
CITY HALL BOND	
38,, \$10,000.	
6s,, 20,000.	
SEWER BONDS-	
5s, J&J, \$20,000	July 1, 1919

8s 5s

County soar of maralle	ounty.	
LOANS- M	Then Due.	a Street Improvement Bonds-
CITY HALL BONDS-	and the state of the	5s, J&J, \$30,000July 1, 1920
,, \$10,000	1905	Bonded debt Sept., 1897. \$67,500
20.000		Street impt. bonds (add.) 30,000
SEWER BONDS-		Tax valuation 18902,980,000
, J&J, \$20,000Ju	y 1, 1919	
SCHOOL BONDS-		Population in 1880 was3,373
,, \$10,000	1901	Population in 1897 (est.)12,000
,, \$7,500	1919	
a \$500 each.	Contraction of the	CONTRACTOR AND
INTEREST on all the	ondsis pa	yable in New York.

#### CORYELL COUNTY .-

Tax valuation 1897....\$5,340,400 County tax (per M.) '96.....\$4'00 Population in 1890 was....16,873 Population in 1895 (est.)...20,540 58,

(B T BARRY Mayor

DALLAS	- 2 C. G	. MORO	AN, Audito
This is the county	seat of	Dallas	County.

	o o un o j ·
LOANS- When Due.	TEXAS & PACIFIC RR. 1874-
FUNDING BONDS-	7s, A&O, \$67,000Apr., 1904
8s, M&S, \$27,000Sept., 1904	WATER SUPPLY 1884-'91-
6s, A&O, 100,000Apr., 1917	6s, J&D, 95,000Dec., 1914
5g, J&J, 200,000 g. July, 1931	5s, J&J, 100,000July, 1917
GENERAL IMPROVEMENT-	5s, J&J, 200,000July 1, 1920
6s, M&N, \$100,000Nov., 1913	5g, J&J, 66,000 g Jan., 1921
Subject to call Nov., 1903	5s, J&D, 100,000June, 1931
SEWERAGE IMPROVEMENT GOLD	WATER WORKS 1882-
BONDS 1890-1891-	6s. J&J. \$98,000Jan., 1902
5s, J&J, \$150,000July 1, 1920	Former city of East Dallas.
Subject to call.	CONSTRUCTION & IMPROVEMENT
5s, J&D, \$150,000June, 1931	Bonds-
Subject to call.	6s, J&J, \$15,000July, 1916
STREET IMPROVEMENT BONDS-	6s, J&J, 40,000July, 1918
5g,F&A, \$200,000Aug., 1928	6s, J&J, 8,000July, 1919
58, J&J, 200,000July, 1929	PUBLIC SCHOOL BUILD'G BONDS-
A A A A A A A A A A A A A A A A A A A	6s, J&J, \$13,000July, 1916
and the second se	

r.

INTEREST on the T. & P. bonds is payable at Austin, Texas, by State Treasurer; on the East Dallas bonds due in 1916, at the Laclede Bank, St. Louis, Mo.; on the street improvement 5s due in 1928 and 1929 and the sewerage improvement due in 1920, at the Seaboard National Bank, New York; on all other bonds by the New York Se-curity & Trust Company. TOTAL DEBT, Erc.—The subjoined statement shows the city's bonded debt, etc., on the dates named.

Bonded debt Floating debt	Mar. 16, '96. \$1,986,600 64,471	Feb 14, '95. \$2,005,500 18,000
Total debt Sinking fund cash assets	\$2,051,071	\$2,023,500 52,500
Net debt		\$1,971,000

Water debt (included above). \$659.000 \$661,000 \$661,000 The city owns property valued at \$1,500,000.

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
note horre hoon					

		Personal	Total Assessed	Rale of Tax
Years.	Real Estate.	Property.	Valuation.	per \$1,000.
1896	\$17,140,700	\$4.839.150	\$21,979,850	\$25.00
	16.904.125	4,723,800	21.627,925	25.00
	16,780,700	4.174.200	20,954,900	22.83
	17.887.875	5,243.725	23,131,600	23.35
1892	19,993,709	5,886,625	25,880,325	23.15
			32,000,000	
			33,000,000	23.25
T889			23.000.000	

POPULATION.-In 1890 population was 38.067: in 1880 it was 10.358. The estimated population of 1895 was 65,000, which included several adjacent suburbs recently annexed.

DALLAS COUNTY .- ED. PRATHER, Treas. County seat is Dallas.

LOANS- When Due. BRIDGE BONDS-(Ref.)-5s, A&O, \$18,000...Apr. 10, 1906 JAIL BONDS-(Ref.)-5s, A&O, \$27,000...Apr. 10, 1906 JAIL BONDS-(Ref.)-5s, A&O, \$27,000...Apr. 10, 1906 JAIL BONDS-(Ref.)-Dist debt Feb. 1, 1897...\$294,000 Population 1897...\$2,021,410 County tax (per \$1,000) '96... \$3:80 County tax (per \$1,000) '96... \$2:80 County tax (per \$1,000] '96... \$2:80 County tax (p

Eight thousand dollars of the county's bonds are owned by the per-manent school fund.

INTEREST is payable in New York.

OPTIONAL -One hundred thousand dollars of the county's bonds re optional after 1900 and \$100,000 after 1905. ar

DENISON.-{LOUIS LEBRECHT, Mayor. WILL, J. SCOTT, Secretary.

This city is in Grayson County.

LOANS- When Due.	Bond. debt Aug., 1897 \$212,000
FUNDING BONDS 1884 & 1894-	Floating debt 3,500
6s, J&J. \$30,000	Total debt 215,500
58, J&J, 25,000	Sinking fund 37,375
SCHOOL BONDS 1888 & 1892-	Net debt Aug., 1897 178,125
	Tax valuation 18964,500,000
	Assessment about 10 actual value,
	Total tax (per \$1,000) 1896.\$23'10
	Population in 1890 was 10,958
58. J&J. 25.000	Population in 1880 was3,975
STREET IMPROV. BONDS 1892-	Population in 1897 (est.)15,500
5s, J&J, \$25,000	

This city has no water debt but pays a hydrant rental of \$2,456 25 per quarter. The corporation owns property valued at about \$450,000.

INTEREST is payable by the Ninth National Bank of New York City. OPTIONAL.-The funding bonds of 1894 are subject to call 10 bars after date.

TAX EXEMPT .- All bonds are free from taxation.

#### DE WITT COUNTY .-- J. P. BAKER, Co. Clerk. County seat is Cuero.

LOANS-BRIDGE B 'NDS-6s. ....\$31,100. COURT HOUSE BONDS-6s. ....\$20,000.....Aug., 1936 Subject to call after 1901. Jail BONDS-6s. ....\$20,000.....Aug., 1934 Subject to call after 1901. Jail BONDS-6s. ....\$20,000.....Aug., 1934 Total debt Feb. 15, 1897. \$136,985 Subject to call after 1899. 6s. ....\$20,000......Jap., 1936 Assessment about '5 actual value. Subject to call after 1900. Subject to call after 1901. Subject to call after 1901.

INTEREST on Court House bonds is payable at New York City and Austin, Tex.; on remaining bonds at Cuero.

#### DICKENS COUNTY .- County seat is Dickens.

INTEREST on the above bonds is payable at Austin, Texas.

#### EASTLAND COUNTY .- County seat is Eastland.

LOANS- When Due. COURT HOUSE BONDS- 1937. OTHER BONDS- 1937. OTHER BONDS- 1937.

INTEREST on court-house bonds is payable at the Scaboard Na-tional Bank, New York City, or at the office of the State Treasurer, Austin, Texas.

EL PASO .- This is the county seat of El Paso County.

LCARS.— When Due. Sewer Boxbs.— Ang. 1, 1907 School Fusdrig Control for the state of Li Paso County. Bonds are subject to call. Interest payable at New York. Tax valuation 1893....\$5,359,190 School Fusdrig Boxbs.— 6s, A&O, \$50,000....Apl. 1, 1920 Water Boxbs.— 6s, A&O, \$25,000....Oct. 1, 1809 Bonded debt (last returns).\$95,000

EL PASO CO.-PARK W. PITMAN, Clerk Co. Ct. County seat is El Paso.

FALLS COUNTY .- F. M. GRIGGS, Treasurer. County seat is Marlin.

LOANS— When Due, COURT HOUSE BONDS— 68, Apr. 10, 89,000...Apr. 10, 1901 BRIDGE BONDS— 68, Apr. 10, 820,530..Apr. 10, 1903 PERMANEST SCHOOL BOND— 68, Apr. 10, 820,530..Apr. 10, 1913 Total debt Lee. 17, 1896. \$43,530

All bonds are payable at the option of the county.

#### FANNIN CO .- M. C. SADLER, Treasurer. County seat is Bonham.

LOANS- When Due. COURT HOUSE BONDS- Tax valuation 1896...\$10,051,445 Assessment about '3 actual value. Sakés, Apr. 10, \$39,000.Apr.10,'04 Road AND BRIDGE BONDS- County tax (per \$1,000)......\$3'80 6s, Apr. 10, \$4,008. Part yearly. Population in 1890 was...38,709 Total debt Sept. 1, 1897...\$43,008

OPTIONAL.-All of the county's bonds are optional after ten years. BONDS.-The Fannin County permanent school fund owns \$36,008 the above listed bonds.

 FAYETTE CO.—R.
 T.
 BRADSHAW, Treasurer.

 County seat is La Grange.
 When Due.

 LOANS—
 When Due.

 County JA'L BONDS—
 Subject to call after May 15, 1905.

 Double Horse BoxDs—
 Subject to call after May 15, 1905.

 Ge, Apr. 10, \$15,000. Apr. 10, 1897.
 Subject to call after May 15, 1905.

 Ge, Apr. 10, \$5,000. Apr. 10, 1905
 Subject to call after May 15, 1905.

 Se, Apr. 10, \$5,000. Apr. 10, 1905
 Subject to call after May 15, 1905.

 Se, Apr. 10, \$10,000. Apr. 10, 1904
 State & Co.tax (p.\$1,000]%6. \$5:30.

 Se, Apr. 10, 11,000. Apr. 10, 1904
 State & Co.tax (p.\$1,000]%6. \$5:30.

 Refurbing BoxDs
 State & Co.tax (p.\$1,000]%6. \$5:30.

 Se, A&O, \$75,000....May 15, 1935
 Population in 1890 was....27,996

 Se, A&O, \$75,000....May 15, 1935
 Population in 1897 (est.), over 40,000

All bonds except the \$75,000 of refunding bonds are exempt from taxation. The jail, court house and road and bridge bonds are all owned and held by the Permanent School Fund of Fayette County and are non negotiable.

# FORT WORTH.-{B. B. PADDOCK, Mayor. This city is the county seat of Tarrant County.

 This city is the county seat of Tarrant County.

 LOANS
 When Due.

 FUNDING & IMP. BONDS
 5. M&N. \$125,000....May 1, 1940

 5s, J&J, \$275,000....Jan. 1, 1920
 5. M&S. \$96,000....May 1, 1940

 6s, J&J, 175 000....Jan. 1, 1920
 STREET AND SEWER BONDS

 5s, J&J, \$90,000....Jan. 1, 1920
 STREET AND SEWER BONDS

 6s, M&N. \$158,000....Jan. 1, 1920
 SM&S. \$300,000....Mch. 1, 1921

 Benemritor BONDS
 5. M&S. \$300,000....May 1, 1923

 Subject to call after May 1, 1903
 5. M&A. \$100,000.....Jan. 1, 1903

 St. 200 cook
 7s, J&J, 150,000.....Jan. 1, 1903

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, Erc.—The city's bonded debt on Sept. 1, 1897. was: \$1,319,000; sinking fund, investment and cash, \$216,000; net debt, \$1,103,000; water debt (not included in the above total), \$800,000. The city owns property valued in 1896 at \$1,153,357. DEBT LIMITATION.—The city's debt is limited by the city's charter of March 20, 1889 to 6 per cent on the taxable values as shown by the rolls.

ASSESSED VALUATION .- The city's assessed valuation (which is-

S0 per cent of	actual value) and	tax rate have	e been as follo	ws:
		Personal	Total	Tax Rale
Years.	Real Estate.	Property.	Valuation.	per \$1.000.
1897	\$15.790.000	8	8	\$17.50
1894	15,239,230	4.864.738	20.103.968	15.50
1892	14.023,103	7.837.225	21.860.388	21.75
1890	16,502,625	4,804,160	21,306,785	20.55
1889	11,243,727	4.715.143	15,958,870	21.55
	1 1000 1 1 1			

The tax rate in 1892 includes city tax proper, \$13:50; county tax, \$5:50; State tax, \$1:50; average school tax, \$1:25; total, \$21:75.

POPULATION.-In 1890 it was 23,076-as returned by the city 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.

CITTLE I THE I THREE IN IN	, U. SNIDER, Auditor.
This is the county seat of Cooke C	bunty.
LOANS- When Due.	LOANS - When Due 68, J&J, \$10,000July, 1934.
FUNDING BONDS -	68, J&J, \$10,000July, 1934.
6s. A&O, \$5,500 Mar. 1, 1906	Subject to call after July, 1904
Subject to call after Mar. 1, 1896	Interest is payable in St. Louis Mo.,
IMPROVEMENT BONDS-	and Gainesville, Tex.
6s, Aug. 1, \$4,000 Aug., 1901	Bonded debt Aug. 1, '97. \$94,000
to Aug., 1903	Floating debt 3,545
SCHOOL BONDS-	Total debt
6s, A&O, \$14,000Sept. 1, 1916	Sinking fund 8,162;
Subject to call after Apr. 1, 1896	Net debt Aug. 1, 1897 89,382
6s, J&J.\$25,000Jan. 1, 1942	Tax valuation, real2.280,341
Subject to call after Jan. 1, 1912	Tax valuation, personal.1,329,264
SEWERAGE & STREET IMP	Total valuation 18973,609,605
6s, A&O, \$8,000Apr. 1, 1919	Assessment is 23 actual value.
Subject to call after Apr. 1, 1908	City tax (per \$1,000)\$11'50
STREET IMP. BONDS-	Population in 1880 was 2,667
6s, A&O, \$27,500Oct. 1, 1941	Population in 1890 was6.594
	Populat on in 1897 (est.) 12,000
	nds are subject to call in from five
	inte are subject to can in from nyo
to twenty years.	

GALVESTON.—{A. W. FLY, Mayor. Galveston is the county seat of Galveston County. As we go to press the 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 multiples thereof. INTEREST is payable in New York and Galveston. All coupons are tax receivable. TOTAL DEBT, ETC. —The subjoined state nent shows Galveston's total bonded debt, including the water debt, the floating debt and the net debt, on each of the dates named.

June 1, '97.	Dec. 1, '96.	<i>Oct.</i> 23,'95.	June 1, '94,
Total bonded debt \$3,422,500	\$3,426,000	\$3,132,700	\$2,202,700
Floating debt (accrued interest, etc.) 253,313	336,729	289,518	159,438
Total debt\$3,675,813	\$3,762,729	\$3,422,218	\$2,362,138
Sinking fund, &c 752,647	833,554	549,078	515,469
Netdebt\$2,923,166	\$2,929,175	\$2,873,140	\$1,846,669

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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 electric-light plant, etc., 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 the State of Texas, bonds of the United States or bonds of the city of Galveston.

Galveston.

DEBT LIMITATION.—The city can issue bonds only with legisla-tive authority and is forbidden to make loans for railroad aid. ASSESSED VALUATION.—The city's assessed valuation "about 45 per cent actual value," and tax rate have been as follows:

Years.			Valuation. 1	per \$1,000
1897 (est.)			\$28,500.000	
1896	\$20,067,804	\$5,079,124	25,146,928	\$15.00
1895	19,848,056	5,543,496	25,391,552	15.00
1894	19,496,983	5,290,036	24,787,019	15.00
1893	18.066.860	5,007,486	23.074.346	15.00
1890	15.970.935	5,062,899	21,033,834	15.00
1881			17,625,862	
DODUL ATION	1 in 1900 mag 9	0.001. in 1	000 it man 90	010. in

POPULATION in 1890 was 29,084; in 1880 it was 22,248; in 1870 it was 13,818. Population in 1897 about 50,000.

#### GALVESTON CO.-JAS. S. WATERS, Treas. County seat is Galveston.

County seat is Galveston. LOANS— When Due. BRIDGE BONDS— When Due. Brind Bonds Bo

#### GOLIAD CO,-EMIL BERGMAN, County Treas. County seat is Golaid.

INTEREST on the Court House bonds is payable at Austin, Tex., and at the Importers' & Traders' National Bank, New York City; on the bridge bonds 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 to the school fund of the county.

GREENVILLE,-

Greenville is in Hunt County. LOANS — When Due. FUND'G BONDS, '90 (reg.)— 6s, A&O, \$7,000.....Oct., 1920 Subject to call Oct., 1910 Interest payable at New York.

#### HARRIS COUNTY .- JOHN FARMER, Treas. County seat is Houston.

 LOANS Amount.
 Cash in treasury.
 \$78,734

 Court House 6s, ann.
 \$20,000
 Tax valuation 1897... 30,417,914

 Jail bonds.
 100,000
 County tax (per \$1,000)
 \$6:50

 Road and Bridge 6s, ann.
 22,000
 Population in 1890 was... 37,249

 Other bonds.
 32,000
 Population in 1890 was... 27,985

 Total debt Jan. 1, 1896....174,000
 Population in 1895 (est.)... 45,000

#### HARRISON CO .- County seat is Marshall.

HARRISON CO.—County seat is Marshall.LOANS—When Due.Court House Bonds—Total debt Aug. 1897..... \$120,4606a, Apr. 10, \$35,500. Apr. 10, 1903Tax valuation 1897..... \$105,255FUNDING BONDS—State co. tax (per \$1,000)...\$14'806b, Apr. 1, \$26,230..Apr. 1, 1910Population in 1890 was.... 26,721COMPROMISE RAILROAD BONDS—Population in 1890 was.... 25,1776s, Apr. 1, \$26,200..Apr. 19, 1901Population in 1897 (est.)... 28,000INTEREST and sinking fund payments on compromise railroadbonds are made by State Comptroller.OPT[ONAL.-All bonds issued by this county are subject to call atthe option of the county.TAX FREE.—The bonds are all exempt from taxation,

## HAYS COUNTY.-W. J. JOYCE, Treasurer. County seat is San Marcos.

 Total debt Aug., 1897.....\$35,500
 Population in 1890 was.....11,352

 Tax.valuation 1897.....\$250,000
 Population in 1897 (est.)...12,500

 Co. tax (per \$1,000)....
 6.50

#### HENRIETTA .- This is the county seat of Clay County.

LOANS-REFUNDING BONDS-6s, g., J&J, .....Jan. 1, 1925 Subject to call in 10 years. WATER BONDS-6s, g., J&J, .....Jan. 1, 1935 Subject to call in 10 years. WATER BONDS-Subject to call in 10 years. Subject to call in 10 years. NTEPECT neurology & Sector Clay Solution, \$23,000 Trax valuation 1894....1,100,000 True valuation 1894....2,000,000 Population in 1890 was....2,100 Population in 1895 (estim'd).2,000

INTEREST payable at Southern National Bank, New York City.

HILLSBORO.-{C. D. MATTHEWS, Mayor. C. A. SULLENBERGER, Treasurer. Hillsboro is in Hill County. 

Hillsboro is in Hill County. LOANS— When Due. CITY HALL BONDS— 78, J&J, \$5,000.....Sept. 1, 1905 SCHOOL HOTSE BONDS— 68, J&J, \$2,000.....July 1, 1909 64, J&J, 2,500.....July 2, 1924 WELL (ART+SIAN) BONDS— 68, A&O, \$7,000....Oct. 1, 1911 WATER WORKS & SEW. BONDS— 58, g., J&J, \$19,000 g. Jan. 1, 1935 58, g., M&S, 8,000 g. Sept. 3, 1935 When Due. |

HONEY GROVE .- This city is in Fannin County.

LOANS- When Due. PUBLIC IMPROVEMENT BONDS-5s, ....., \$10,000...July 1, 1926 (Subject to call after 1906.) ...., \$24,000.....

HOPKINS COUNTY .- J. S. WOOD, Treasurer. County seat is Sulphur Springs

LOANS- When Due. COURT HOUSE AND JAIL-5s, ..., \$65,000....July 10, 1934 Subject to call after 10 years. Total valuation 1897...\$4,768,339 Assessment about \$4 actual value. Assessment about \$4 actual value. Subject to call after 10 years. County tax (per \$1,000)..... \$3.80 County tax (per \$1,000)..... 620 Tax valuation, real.... 2,975,680 Tax valuation, pers'al. 1,634,817 Population 1897 (estim'ed).24,585

HOUSTON.--|H. B. RICE. Mayor. This city is in Harris County.

GOLD-All bonds, according to City Secretary Warner, are payable gold. in

INTEREST on the compromise 5s and 6s and on the paving and sewer bonds is payable at the Union Trust Company, New York City on the funding 6s 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  $3_5$  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 was 9,382; in 1897, estimated, 60,000.

JONES COUNTY.—THEO. BLAND, Treasurer. County seat is Anson. LOANS— When Due. COURT HOUSE BONDS— Ss, Apr. 10, \$6,000. Mar. 31, 1900 Ss, Apr. 10, 2,500...Jan. 5, 1901 Ss, Apr. 10, 23,000...Apr. 10, 1908 FUNDING BONDS— 6s, Apr. 10, \$8,858..Aug.26,'97.'09 (Part due yearly.) BRIDGE BONDS—

(Fart due yearly.) BRIDGE BONDS-6s, Apr. 10, \$4,500...Nov. 14, 1911 6s, Apr. 10, 2,500..Nov. 16, 1912

OPTIONAL.-The bonds issued by this county are all subject to call at any time.

INTEREST on the funding bonds is payable in Houston; on the bridge bonds in Austin; on all other bonds in St. Louis, Mo.

#### KNOX COUNTY .-- County seat is Benjamin.

LOANS- When Due. PUB. IMPROVEMENT BONDS-6s, Apr. 10, \$61,000...4 to 16 yrs. Total tax (per \$1,000)...\$1000 Interest payable at Benjamin. Total debt Apr. 10, 1897...\$1,000 Sinking fund.....4,000

LAREDO .- LOUIS CHRISTEN, Mayor.

This is the county seat of Webb County.

LAMAR CO.—FRANK D. MALLORY, Treas. County seat is Paris. LOANS— When Due. Subject to call after 10 years. 5,8, A&O, \$44,000...Aug. 10, 1937 Interest payable at Paris, Tex. Total debt Sept. 1, 1897... 130,000 Net debt Sept. 1, 1897... 130,000 Ne

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This city is in Harris County. LOANS- When Due. CITY BONDS, 1896-5s, M&N, \$39,000....May 1, 1936 COMPROMISE BONDS-6s, J&J, \$500,000....Jan. 1, 1918 CONSOLIDATED BONDS-6s, J&J, \$12,800....July 1, 1906 FUNDING BONDS-6s, J&J, \$524,000....Jan. 1, 1912 H. T. & B. RR. BONDS-8s, A&O, \$9,500....Apr. 22, 1899 GOLD-All bonds, according to C PAVING AND SEWER BONDS— 5s, J&J, \$250,000... July 1, 1937 Subject to call after 1917. REFUNDING BONDS— 5s, J&J, \$109,000.....Jan.1,1937 SCHOOL BONDS— 6s, J&J, \$60,000....Jan. 1, 1922 Subject to call after 5 years. 6s, M&N, \$100,000....May 1, 1924

October, 1897. TEXAS-CITIS	es and towns. 181
LAVACA COUNTY.— Hallettsville is the county seat.	LOANS- When Due. PUBLIC IMPROVEMENTS- 65, F&A, \$50,000 Aug. 1, 1908 55, M&S, \$500,000 Sept. 1, 1934 55, M&S, \$500,000 Sept. 1, 1934
LOANS— When Due. COURT HOUSE BONDS— 5s, ann., \$40,000	68, F&A, 50,000Aug. 1, 1916 Subject to call Nov. 30, 1921 Subject to call often Aug. 1, 1916 Subject to call Nov. 30, 1921
McLENNAN COUNTY.—County seat is Waco. LOANS— Amt. Outsig. Court House bonds	Subject to call after July 1, 1909 REDEMPTION BONDS 1892— 6s, J&D, \$50,000June 1, 1898 BEDEMPTION BONDS— 5s. J&J \$250,000 July 1, 1919
	School Bullbings, Erc           5s, M&S, \$50,000Sept.15, 1920           Subject to call Sept.15, 1910
MILAM COUNTY.—Cameron is the county seat. LOANS— Amt. Outs'g. Court House bonds\$73,500 Jail bonds\$73,500 Road and bridge bonds5,282 Other bonds5,282 Other bonds	TAX FREE411 of the city's bonds are exempt from taxation.
NUECES COUNTYCounty seat is Corpus Christi	The city owned property on January 1, 1895, valued at \$577,550. ASSESSED VALUATION.—The city's assessed valuation ("about 65 per cent cash value") and tax rate have been as follows:
LOANS- Court-house and jail bonds, 6s	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$
OAK CLIFF.—R. C. PORTER, Mayor. Oak Cliff is in Dallas County. Total debt Sept., 1897 \$45,500 Tax valuation	1870
PALESTINEW. C. CAMPBELL, City Secretary.	SHERMAN{J. C. EDMUNDS, Mayor. J. N. WHARTON, Secretary. Sherman is the county seat of Grayson County.
Palestine is the county seat of Anderson County.       LOANS-       When Due,       Floating debt	LOANS- When Due. TEXAS & PACIFIC RY Ss. Feb. 12, \$48,067. Feb. 12, 1904 HOUSTON & TEXAS CEN- TRAL REP'D'G BONDS- (\$1.500 payable yearly.) FUNDING BONDS- 68, M&O, \$30,000
INTEREST on the 6 per cent bonds is payable in Palestine; on the Sain New York City. PARIS.—This is the county seat of Lamar County. LOANS When Due.   CITY DEBT BONDS—	INTEREST on the water bonds is payable at the National Bank of the Republic, New York City on the Texas & Pacific Railroad bonds- by State Comptroller at Austin; on all other bonds at the National Park Bank, New York City.
CTTY PEISON & FIRE DEP.— 58, J&J, \$10,000 Nov. 10, 1938 Subject to call after Nov. 10, 1898 FUNDING BONDS— 68, J&J, \$10,000 Feb. 1, 1912 Subject to call after Fob. 1, 1902 WATER WORKS BONDS— 68, J&J, \$60,000 Feb. 1, 1912 Subject to call after Fob. 1, 1912	The total debt on Sept. 1, 1891, was \$185,880.
68,, \$5,000 STREET IMPROVEMENT- 54, J&J, \$50,000Oct. 1, 1929 Subject to call after Oct. 15, 1912 Subject to call after Oct. 15, 1912 Subje	POPULATION in 1890 was 7,335; in 1880 was 6,093; in 1896
INTEREST is payable at the Fourth National Bank, New York City on January and July 10. TOTAL BONDED DEBT April 1, 1897, was \$183,000; floating debt, \$13,000; total debt, \$196,000; sinking fund assets, \$25,000; ne	TIDDINT OG I DIT G I GI
dept, \$171,000; water debt, included in total debt, \$83,000. Total value of property owned by city \$188,000.	BRIDGE BONDS- When Due, REFUNDING BONDS- 58 - S75 865 Feb 10, 1912
ASSESSED VALUATION in 1896 of real estate was \$3,100,000 personal property, \$1,400,000; total, \$4,500,000. Assessed valuation about *2, actual value; total tax rate (per \$1,000), \$19'70. In 1899 total assessed valuation was \$3,891,000. POPULATION.—In 1890 it was 8,254; in 1880 it was 3,980; in 1897 it was estimated at 16,000.	68,,         6,000.*Nov. 10, 1911         Bonded debt Sept. 1,97         \$494,365           5s,,         14,000Apr. 10, 1936         Tax valuation 189620,949,500           Subject to call after 1966,         Real valuation (est.)45,000,000           Countr House Bonds         County tax (per \$1,000).           5s, A&O, \$359,000Oct. 10, 1933         Population in 1890 was 41,142           Subject to call after Oct. 10, 1893         Population in 1880 was 42,671
RED RIVER CO.—County seat is Clarksville.         LOANS.—       When Due.         Court House bonds	Subject to call after Apr. 10, 1995 * Held in sinking fund. INTEREST on the Court House bonds and on the bridge bonds of
OPTIONALAll the loans are subject to call before maturity. INTEREST is payable partly in St. Louis and partly in Austin and	on the others at omce of County Treasurer.
RUNNELS COUNTY.—County seat is Ballinger.	IEXARKANAW. E. ESTES, Assessor and Collector. This city is in Bowle County.
LOANS- When Due. BRIDGE BONDS- 6s, A&O, \$14,000Apr. 10, 1910 COURT H: 028 BONDS- 6s,, \$35,500	Total debt Aug., 1896         \$42,000         Population in 1890 was6,380           Tax valuation 1896         1.650,000         Population in 1897 (est.)8,800           Real valuation (about)2,500,000
JAIL BONDS- 58,, \$3,000	TRAVIS COUNTY Z. P. JOURDAN, Treas.

SAN ANTONIO .-

 SAN ANTIONIO.—

 This is the county seat of Bexar County.

 LOANS— When Due.

 Barbos Boxbs (1890)—

 5s, M&S, \$100,000...sept.15,1920

 CITT HALL, ETC. (1887)—

 Subject to call Sept.15,1920

 St, F&A, \$150,000...aug. 1, 1917

 Subject to call Aug. 1, 1917

 Betteric First Lange Atages

 5s, M&S, \$25,000.....Sept.15,1920

 Bubject to call Sept.15,1920

 Subject to call Sept.15,1910

UVALDE COUNTY.—County seat is Uvalde. LOANS— When Due. Tax valuation, 1897....\$2,989,890 COURT HOUSE BONDS— 68, April 10, \$33,500. April 10,'35 Int. payable at Austin, Tex. Total debt Mar. 1, 1897....\$33,500

VAL VERDE COJOHN G. JAMES, Fin. Agt.	LAVAGACOUNTY
County seat is Del Rio. LOANS- When Due. Tax valuation, person'1.\$1,463,433 Total valuation 1896 2,772,636	ADDITIONAL STATEMENTS.
6s, Apr. 10, \$3,500 Apr. 10, 1900 Assessment about actual value.	In the table below we give statistics regarding the counties (besides a few other civil divisions) in the State of Texas which have an in-
5s,, \$30,000	debtedness of over \$10,000 and which are not represented among the
Interest payable at Austin, Tex. Population in 1890 was2,874 Total debt Oct. 1, 1897 \$33,500 Population in 1895 (est.)5,000 Tax valuation, real1,309,203	foregoing detailed reports. We add the estimated population for 1895, taken from State reports.
All bonds are payable at the option of the county.	Total Tax Tax Rate Ponut'n County— Debt. Valuation, per \$1,000, 1895,
TAX FREE.—All bonds issued by this county are exempt from taxation.	Abilene, Taylor County\$39,000 \$2,200,350 \$5.50 4,500
VICTORIA COUNTY.—County seat is Victoria.	Anderson County         37,000         *4,412,645         5:50         22,000           Aransas County         40,000         1,941,956         6:50         2,346           Archer County         48,787         *2,126,637         6:50         3,786
LOANS- BRIDGE BONDS- When Due. JAIL BONDS- 6s, Apr., \$4,000May 23, 1899	$\begin{array}{llllllllllllllllllllllllllllllllllll$
78, Apr., \$3,709 Aug. 22, 1903 Total debt Apr. 1, 1896 \$95,559 68, Apr., 4,850 1908-1909 Tax valuation 1895 5,425,370	Austin County.         18,000         3,947,924         4:50         20,000           Bandera County.         28,738         *1,147,415         7:10         4,164
5s, Apr., 12,000 Jan. 1, 1936 COURT HOUSE BONDS— Assessment is ¹ ₂ actual value Total tax (per \$1,000)\$9:70	Bastrop County
5s, \$71,000 Population 1890 was	Bee County
OPTIONAL.—The county's bonds are all subject to call after five years from date.	Blanco County
INTEREST is payable at Austin.	Bosque County         42,000         *4,709,745         6:20         16,188           Bowie County         67,264         4,298,640         5:00         23,718           Brazos County         74,800         *3,826,958         6:50         20,532
WACO{C. C. MCCULLOCH, Mayor. R. W. JABLONOWSKI, City Secretary.	Brazos County.         74.800         *3.826/958         6:50         20.532           Burleson County.         37.500         3,277,888         5:50         18,558           Calhoun County.         21,582         *1,618,508         5:00         2,500
This city is in McLennan County. LOANS— When Due.   LOANS— When Due.	Cameron County, 80,549 3,429,587 7.20 19,524
CITY HALL BONDS— Sew ER BONDS—(Con.)— Se, A&O, \$35,500Oct. 1, 1907 5s, J&J, \$35,000July 1, 1921	Oblighters County 02,000 1,505,001 0.50 0,000
Optional after 10 years. FUNDING BONDS— 55, J&J, 24,000July 1, 1923 STREET IMPROVEMENT BONDS—	
5s, J&J, \$30,000,,July 1, 1909 5s, J&J, 35,000,,July 1, 1921 5s, A&O, 14,000,,Oct. 1, 1923 6s, M&S, \$20,000,,Sept. 1, 1924 6s, M&S, \$20,000,,Sept. 1, 1924	Collingsworth County
PUBLIC WORKS BONDS- 58, A&O, 115,000,,Oct. 1, 1919	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
<ul> <li>6s, M&amp;S, \$20,000Sept. 1, 1924   5s, M&amp;S, 81,000Sept. 1, 1920   5s, J&amp;J, 131,000July 1, 1921   5s, A&amp;O, \$15,000Oct. 1, 1923   5s, A&amp;O, \$9,000Apr. 1, 1924</li> </ul>	$ \begin{array}{c} \text{Cooke County} & 19,000 & 7,448,405 & 5 \cdot 00 & 26,266 \\ \text{Cottle County} & 32,200 & *1,300,775 & 6 \cdot 50 & 822 \\ \end{array} $
<ul> <li>5s, A&amp;O, \$15,000Oct. 1, 1923 5s, A&amp;O, 59,000Apr. 1, 1924</li> <li>SEWER BONDS—   WACO &amp; N.W. RR.—</li> <li>6s, J&amp;J, \$11,000Jan.15, 1907 6s, J&amp;J, \$41,000July 1, 1912</li> </ul>	Crosby County 10,000 1,116,779 6.50 600 Deaf Smith County 17,000 1,088,010 5.00 300
Optional after 10 years. GOLD,—All bonds are payable in gold.	Delta County
INTEREST on street improvement 6s due in 1907 and on sewer 6s is payable at Waco; on all other bonds at New York.	Dimmit County         28,700         1,291,362         6.20         1,100           Donley County         30,000         *1,567,690         5.50         2,050
TOTAL BONDED DEBT on April 1, 1897, was \$691,500; float-	$\begin{array}{c ccccccccccccccccccccccccccccccccccc$
ing debt, \$20,857; total debt, \$712,357; sinking fund assets, \$94,004; net debt, \$618,353. Total value of property owned by city, including public schools, \$761,256.	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
TOTAL ASSESSED VALUATION in 1897 was \$10,840,000, city tax rate (per \$1,000) \$19.50. The assessed valuation in 1896 of real	Fisher County
estate was \$7,994,411; personal property, \$3,290,114; total, \$11,- 284,525; city tax rate (per \$1,000), \$19:50. The assessed valuation in 1893 was \$10,050,466; in 1892, \$10,641,814; in 1890, \$8,337,951.	Foard County         24,153         1,146,462         6.50         1,800           Ft. Bend County         83,725         \$5,367,747         5.50         13,000
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.	Freestone County
POPULATION.—The population in 1890 was 13,067; in 1880 was 7,295. According to local figures the population in April, 1897, was	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
29,500.	$G_{119} d_{9} lupe County 46100 4508905 5.20 17000$
WALLER CODIXON S. CUNEY, Treasurer.	Hall County
County seat is Hempstead. LOANS— When Due.   Floating debt	$\begin{array}{llllllllllllllllllllllllllllllllllll$
BRIDGE BONDS – Total debt	Hartley County 25,49/ 1,118,602 6:50 500
68, Apr., 22,000Aug.14, 1935 COURT HOUSE BONDS- 768, Apr., \$31,000Nov.17, 1923 Assessment about *5 actual value.	Hidalgo County
68, Apr., \$31,000Nov. 17, 1923 Assessment about *5, actual value. 68, Apr., 3,000Nay 14, 1924 State & co. tax (per M.) '96. \$10:30 JAIL BONDS - Population in 1890 was10,888	Houston County
6s, Apr., \$10.000Apr. 10, 1936 Bonded debt Sept. 1, 1897. \$68,400	Howard County         19.209         1.347,877 $6.00$ $2,600$ Huntsville, Walker County $30,500$ $600,000$ $(`go)$ 1,509           Jack County $34,000$ $^2.901,685$ $6.50$ $10,400$
INTEREST on the bonds of 1907, 1923 and 1924 is pavable at Austin, Tex.; on the bonds of 1935 in New York City, and on the jail	Jackson County
bonds at Hempstead, Tex. TAX FREE.—The above bonds are exempt from taxation.	Johnson County
OPTIONAL.—The bridge bonds are subject to call ten years alter date, and all other bonds five years after date.	Kaufman County
The state of the s	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
WHARTON CO THOMAS BROOKS, Tressurer. County seat is Wharton.	Lampasas County
LOANS- BRIDGE BONDS- When Due. County tax (per \$1,000) '96\$7.00 Population i 1890 was7,584	Leon County
Total debt (last returns), \$85,875   Population 1895 (est) 10,000	Live Oak County
Tax valuation 1897\$4,752,300	Lubbock County
WILBARGER COVernon is the county seat. LOANS- County bands Am'. Outst'd'g. Total debt Jan. 1, 1896 \$152,375	Martin County
Court-house bonds         \$33,000         Cash in treasury         3,843           Jail bonds         4,044         Tax valuation 1897         3,843           Road and bridge bonds         77,000         County tax (per M.) '96.         4:50	McCulloch County 20 496 *1.668 332 5.20 3 600
Road and bridge bonds         77,000         County tax (per M.) '96.         4:50           'Other bonds	Menard County         20,400         *1,174,220         5.00         2,500           Mills County         32,500         *2,137,544         6.50         7,000
Floating debt	Montague County 10,000 6,393,405 4.00 25,000
WILLIAMSON COS. K. P. JACKSON, Treas.	Montgomery County
county seat is Georgetown.	Motley County.         31,824         *1,030,955         6:50         608           Navarro County.         43,500         *10,631,250         4:40         42,000           Nolan County.         38,342         1,721,311         6:50         2,000
BRIDGE BONDS-	Oldham County 12,000 S11,840 4.50 350
6s, Apr., 20,000Aug. 20, 1912 Total valuation 189611,928,440	Palo Pinto County
COURT HOUSE BONDS— 6s, Apr., \$5,000Feb. 12, 1906 JAIL BONDS— 6s, Apr., \$13,000 Apr. 10,100 Ga. Apr. \$13,000 Apr. 10,100 County fax (per \$1,000) '96 Solution (Solution) (Sol	Parker County
JAIL BONDS-         County tax (per \$1 000) '96         3:50           6s, Apr., \$13,000, Apr. 10, 1903         Population in 1890 was25,909           Interest payable at State Treasury.         Population in 1897 (est.)34,000	Presidio County
OPTIONAL.—All of the county's bonds are subject to call	$\begin{array}{rrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrrr$
TAX FREEThe jail and court house bonds are exempt from taxa- tion.	Rockdale, Milam Co 32,000 805,490 2,500
WILSON COUNTY County seat is Floresville	San Augustine County         24,530         930,020         6:50         7,000           San Jacinto County         17,085         1,588,546         6:50         8,250
Floating debt	San Saba County         16,000         2,563,845         5*20         7,277           Scurry County         32,222         *1,028,500         6*20         1,700
Total dett Feb. 1, 1897. 55,600   Population in 1890 was10,655 Tax valuation 1897 3,808,430	Shackelford County
	Smith County114,500 6,101,060 6.20 30,000

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County-	Total Ta Debt. Valuat	t Tax Radion. per \$1,0	le Popu- 100. tarion.		Tax Valuation.	Tax Rate per \$1,000	Popu- lation
Starr County \$				Ward County\$16,982	\$1,025,225	\$6.50	750
Stephens County	$ \begin{array}{r} 46.314 & 2,490, \\ 11.762 & 952. \end{array} $			Webb County	*3,345,470 855,694	6.00 .6.20	16,295
stonewall County	74,240 *1,265,	451 6.50	) 1,144	Wiehita County 77,961	3,649,430	6.50	7,500
	36,879 1,443, 53,000 *4,228,			Wise County 45,000 Wood County 24,246	5,998,440 2,814,845	5·50 7·00	28,000 18,500
Fhroekmorton County	40,265 *1,662	314 6.50	1,700	Young County	2,845,138	5.40	6.500
	$   \begin{array}{r}     25,000 & 1,576, \\     49,000 & *3,731   \end{array} $			Zapata County 21,500	*773,439		90)3,562
Frinity County				Zavala County 11,460	*1,305,124	5.00	1,050
Cyler County				* Valuations in these cases are for	1907. in o	11 othows fo	1000
Jpshur County				Tax rate is for 1896.	1007; 111 1	n others n	01. 1896

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