

STATE AND CITY SUPPLEMENT

OF THE

COMMERCIAL & FINANCIAL CHRONICLE.

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April 16, 1898.

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STATE AND CITY SUPPLEMENT

— OF THE —

COMMERCIAL & FINANCIAL CHRONICLE.

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NEW YORK, APRIL 16, 1898.

STATE AND CITY SUPPLEMENT.

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Terms for the CHRONICLE, including the four Supplements above named, are Ten Dollars within the United States and Twelve Dollars (which includes postage) in Europe.

File covers of the CHRONICLE are sold at 50 cents each; postage on the same is 18 cents. File covers for SUPPLEMENTS can be had at office for 65 cents or mailed for 80 cents.

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WILLIAM B. DANA COMPANY, PUBLISHERS,
PINE STREET, CORNER OF PEARL STREET,
Post Office Box, 958. NEW YORK.

ENLARGING THE INVESTMENT FIELD FOR NEW YORK SAVINGS BANKS.

The action of the New York Legislature at its recent session in passing a bill extending the scope of the investments of the savings institutions in this State so as to permit purchases of bonds of New York railroads, under certain restrictions, is a recognition of the importance of a problem the growing urgency of which is obvious to every thoughtful observer. The bill received executive approval this week (Wednesday) and therefore is now a law.

New York State has been very conservative in the matter of the authority granted the savings institutions to provide employment for their funds. Not only have there been careful and well-defined restrictions tending to guard against errors or bad judgment on the part of the trustees in the exercise of the discretion lodged in them, but this discretion itself has been confined within comparatively narrow bounds. They have been limited in their choice to certain distinct classes of investments. To allow purchases of railroad mortgage bonds means the addition of an entirely new class of securities. It does not, however, mean in any sense a departure from the principles of conservatism that should always control legislation of this character; for, as will presently appear, the new privilege is extended in a very careful, guarded way, and is so hedged about with safeguards and limitations that it hardly seems possible that any bad results can follow from it.

Notwithstanding a natural disinclination to do so, the State has been gradually forced to enlarge the field of investments for the banks. The successive steps in this process form an interesting theme for

study, showing how by degrees additions have been made to the list of securities placed within the reach of the banks. It is only during the last five years that this change has been going on, but in this period the progress in the direction indicated has been very rapid. The whole banking laws of the State were revised in 1892. Savings banks were included in the revision, but no essential alterations were made in the investment features. As before, they were limited in their choice to three classes of securities—*independent of real estate mortgages, of course, we mean:* (1) U. S. Government securities, including the bonds of the District of Columbia; (2) State securities, and (3) municipal securities of this State.

In 1893 the first important departure was taken. An amendment was incorporated in the law under which the banks were for the first time given permission to invest in the securities of municipalities outside of this State. It will be observed that this was not adding a distinctly new *class* of securities, such as is provided under the 1898 enactment. It was simply making more extensive an existing class. Municipal bonds were already within reach of the banks (and indeed formed a large part of their so-called "stock" holdings), but only such as were issued by municipalities of this State; the amendment referred to extended this privilege so as to include places outside of this State. The provision was not a general one—that is, it did not permit the banks to acquire *any* city securities of other States, nor even did it provide for a general class of cities in which the banks might invest within well-defined restrictions. It simply designated a certain number of cities in whose bonds it would be lawful thereafter for the banks to place their moneys. The cities so designated were Boston and Worcester, Mass.; St. Louis, Missouri; Cleveland, Ohio; Detroit, Michigan; Providence, R. I., and New Haven, Conn.

As expected, this proved only an initial move. The taking of the step had been vigorously contested. It was opposed, not in the interest of the banks, but in the interest of the municipalities of this State. The argument was that by confining the banks in their choice to this State the competition for the bond issues would be so intense that the municipalities would be able to borrow at lower rates of interest than would otherwise be the case. But this argument having proved ineffective and permission having been given to invest in *some* outside securities, there seemed no good reason why others should

not be added. At all events, in 1895 this particular section of the law was further amended, and a still larger list of outside places brought within the scope of the law. The new cities added were Cambridge, Lowell and Fall River, Mass.; Cincinnati and Toledo, Ohio; Grand Rapids, Mich.; Hartford, Conn.; Portland, Me.; Philadelphia, Pittsburg, Allegheny, Reading, Scranton, Penn.; Minneapolis and St. Paul, Minn.; Des Moines, Iowa; Milwaukee, Wis.; Louisville, Ky.; Paterson and Trenton, N. J., and Baltimore, Md.

Thus the 1893 and the 1895 amendments brought within the authority of the banks a pretty extensive body of municipal obligations outside this State. Since then the list has to a small extent been further enlarged. Amendments to that effect were made in both 1896 and 1897. The additions in 1896 were Springfield, Mass., and Newark, N. J.; the additions in 1897 Holyoke, Mass., and Camden, N. J. It is open to question whether this method of singling out special places is the best that could be devised. It would seem as if the legislator ought to be relieved of the necessity of deciding every year what further places it might be wise to add. No doubt the plan pursued in other States of providing a general class of cities, intended to include all municipalities of a certain size in a number of well-known States, and coming within certain definite requirements, might be followed to advantage.

The banks have not failed to avail of this new privilege, and it has undoubtedly been of benefit to them. The first of the amendments, as already stated, was incorporated in the law in 1893. The following January (Jan. 1 1894) the returns of the banks showed an aggregate of only \$3,396,633 of bonds of cities of other States in all the institutions in the State. By January 1 1895 the amount had been increased to \$13,742,164. In 1895, as we have seen, the privilege was very decidedly enlarged, so by January 1 1896 we find the amount up to \$24,180,941. In January 1897 the aggregate had risen to \$31,588,475, and now for January 1898 the total is \$52,300,426.

To appreciate the full significance of these purchases of the obligations of outside municipalities, it is well enough to remember that they have been coincident with a great enlargement of the supply in one of the most important classes of bonds in which the savings institutions are by law allowed to put their funds. We refer to U. S. Government bonds, of which during 1894, 1895 and 1896 no less than 262½ million dollars were issued. The banks held on January 1 1898 \$100,708,450 of Government bonds, against \$92,604,250 on January 1 1894.

The proposition to allow the banks to invest in railroad bonds marks of course a much more important departure than any yet made. For, as already remarked, it is not opening up an enlarged supply of a class of securities which is now within the scope of the authority of the banks, but the rendering available of an entirely new and distinct class of investments not previously within reach. In this sense it will be in the nature of an experiment, but it is an experiment which under proper safeguards, such as are provided in this instance, has worked well in other States. Massachusetts, for instance, has long allowed its savings institutions to invest in railroad bonds of the New England States, under specified conditions.

The considerations that have suggested railroad bonds to our State legislators as proper investments

for the funds of the savings institutions are the same as those that prompted the other and preceding steps, enumerated above, under which during the last five years such a considerable supply of new securities has been placed at the disposal of the banks. What these considerations are will appear when we note the magnitude of the deposits of the New York savings banks, and observe in what an extensive way they are expanding from year to year. No doubt the general reader knows that the deposits of the New York institutions are far in excess of those of any other State. The aggregate of these deposits on January 1 1898 was \$766,684,916. Because of the period of depression through which the country passed from 1893 to 1897, the growth during the last few years has been greatly reduced, yet during the period from January 1 1894 to January 1 1898 the addition has been nearly 150 million dollars, the amount of the deposits at the earlier date having been only \$617,089,449 against \$766,684,916 now. If we take aggregate resources as a guide, we find the amount is now \$869,751,244, against \$704,535,118 January 1 1894. The average annual increase, it will be observed, has been over 41 million dollars.

It is safe enough to say that in years of normal conditions the addition will be at the rate of fifty to sixty million dollars per year. In other words, the banks have that amount of new money to place each year. In providing employment for such a large mass of new funds the banks ought obviously not to be restricted to too narrow a field. Of course, in admitting railroad bonds it is possible to open the door too wide. But the measure passed by the Legislature this year is certainly not subject to that criticism. Observe the conditions which must be met before a bond can be purchased. The bond must be (1) a first mortgage bond of a railroad corporation of this State the principal part of whose road is located within the State; or it may be the mortgage bond of any such railroad of an issue to retire all prior mortgage debt. But the legality of the investment is made contingent upon (2) the road's not having failed at any time during the five years preceding to pay punctually and regularly the principal and interest of *all* its mortgage indebtedness, and (3) in addition dividends upon all its outstanding capital stock during the preceding five years at a rate of not less than 4 per cent per annum. But there is the further condition (4) that at the dates of the payment of the dividends the outstanding capital stock of the road shall have been equal to at least one-half the total mortgage indebtedness of the road, including all bonds issued or to be issued under any mortgage securing the bond in which investment shall be made. Street railroad corporations, it is provided, shall not be considered railroad corporations within the meaning of the law, and the banks are forbidden to invest more than 20 per cent of their deposits under the provisions of the new law.

Safety would seem to be abundantly ensured under the restrictions and conditions here provided. Indeed, as the measure refers only to New York roads, it is a question whether any large amount of securities will be made available under it. Some such thought seems to have occurred to Assemblyman Miller, for he offered a substitute (which however was not adopted) making the authority regarding railroad investments much more comprehensive and general. He proposed to include not only roads in New York State, but also roads in New England, Delaware, Mary-

land, Pennsylvania, Ohio, Indiana, Illinois, Kentucky, Michigan, Wisconsin, Minnesota and Iowa, with the added proviso that in these other States no default either in interest payment or in dividends should have occurred for *twenty* years. No doubt the whole question will come up again in subsequent legislatures. The problem how to provide employment for the steadily growing volume of deposits, we have seen, is a very pressing one. It can only be solved in some such way as this. Of course should we engage in a prolonged and costly war with Spain, necessitating the issuing of hundreds of millions of United States Government bonds, all conclusions would have to be modified.

LEGISLATION INVALIDATING CONTRACTS UNCONSTITUTIONAL.

One of the noteworthy judicial acts of the year has been the decision of the Supreme Court of the State of Washington declaring various laws passed by the Populistic Legislature of that State last year, and more particularly the statutes intended to prevent the collection of debts, unconstitutional. The laws referred to were very prejudicial to the interests of the State, retarding the inflow of capital and tending to disturb confidence in the integrity and good faith of her people. The decision defeating all this legislation was rendered February 15th (reference to the same having been made in the State and City Department of the *CHRONICLE* in the issue of February 26th), and how the Popocrats view the action of the Court may be judged from the rueful comment of their chief organ that: "If there be any law left upon the statute books favorable to the masses and against the classes there is little doubt but that the Supreme Court will get at it during the present year, and when they do these laws will suffer the same results—complete destruction—that have already occurred."

The legislation which is now declared unconstitutional was of a particularly vicious type. It granted one year's stay of execution and sale under foreclosure of mortgages and gave the mortgagor possession meanwhile; allowed a minimum or appraised value to be placed on the mortgaged property and provided that the property could not be sold at foreclosure for less than 80 per cent of such valuation; attempted to limit the creditor in his right of recovery to the property mortgaged, denying to him the right to collect a deficiency judgment, and undertook to say that a debt could be satisfied in any kind of lawful money notwithstanding stipulations in the contract for payment in gold. The opinion of the Court was given by a majority of three to two, but perusal of the views of the minority shows that on many features the Court was practically unanimous. As usually happens in cases of crude and ill-considered legislation of this kind, some of the provisions were conflicting, and the judges differed whether in these particulars it was better to seek to harmonize the conflicting clauses or to overthrow them altogether.

The decision was rendered in an action brought to foreclose a real estate mortgage given to secure a note for \$1,500 bearing interest at the rate of 6 per cent per annum. The mortgage contained stipulations on the part of the mortgagor waiving the provisions of the Act of 1897 relating to sales of property under execution, and provided that in case of foreclosure the land might be sold forthwith to the highest bidder

without appraisal and without waiting one year as provided by the statute; also waiving the provisions of the deficiency judgment act, and providing that in case of non-payment of the note there might be a decree of foreclosure against the mortgaged land and a personal judgment upon the note; and in case the land was not sufficient to satisfy it that an execution might issue and be levied on other property of the mortgagor. It was further stipulated in the note and mortgage that the debt should be payable only in gold coin, and that the decree and judgment thereon should so provide in contravention of the Act relating to the payment of obligations; also that the purchaser at the foreclosure sale should have possession of the mortgaged land during the time allowed for redemption, the mortgagor waiving the right to possession given to judgment debtors during the period of redemption by the 1897 laws. The mortgage recited that the loan had been obtained at a lower rate of interest than would have been fixed were it not for these various stipulations and waivers. The lower court found that the stipulations had been agreed to, but held that they were all invalid, and that the land could not be sold for less than 80 per cent of the appraised value; that the remedy must be confined to the mortgaged property; that it could not be sold before the expiration of one year provided by statute; that the mortgagor should have possession meanwhile, and that the debt could be satisfied in any kind of lawful money. The Supreme Court has now reversed this ruling.

The importance of the issues and the desire of the Court to be guided by correct principles and to view the questions raised from every standpoint may be judged from the fact that the Court followed the practice, adopted on rare occasions, of inviting other competent attorneys besides those represented in the case to present their views. The opinion begins by reviewing briefly the conditions prevailing in Washington. Incident to the development of a new State it has been necessary for the people to hire money. The loans have been generally made with real estate as security. At the time of the passage of the 1897 laws a good many debts of this kind remained unsatisfied. If the legislation referred to is valid and must receive the construction contended for, it is apparent, the Court observes, that a large number of persons will be prevented from negotiating loans and from obtaining a generally prevailing lower rate of interest than that previously existing, or from obtaining binding stipulated extensions of time upon such debts. It may be they would be prevented from contracting new loans for building houses or constructing improvements. Homes might be lost thereby and the development of the State seriously retarded. The Court makes a strong point when it declares that under these laws debtors are helpless in a double sense; as far as the existing mortgages are concerned they gain nothing, for these mortgages having been made before the new laws were passed, such laws could not affect them injuriously by reason of the protection accorded both by the State and National constitutions; secondly, in the matter of securing a renewal or extension of his loans the debtor is equally helpless, for, as the Court well says, there is no way of compelling new loans or extensions of either foreign or local capital.

On the question of the validity of the appraisal feature of the law the views of the Court are not so clearly brought out as are those with respect to some

of the other provisions of the 1897 laws. Much space is taken up seeking to reconcile conflicting provisions of the statute in an attempt to read meaning into the law. With reference to the section giving to judgment debtors the right of possession during the period of redemption and the question whether it is legally possible for the debtor to waive the claim to possession allowed him under the statute, the Court is inclined to think that such a stipulation in the agreement cannot be upheld, and that besides this the courts in exercising control over sales have considerable latitude in such matters. The words of the opinion on this point are as follows: "This law declares a public policy and establishes a salutary rule. While it operates for the benefit of debtors, it also benefits the public by benefiting a large number of citizens. It is of the same class as those laws preventing waivers in insurance policies relating to agents and otherwise, which are well known, and also declaring after what performance like insurance policies shall be non-forfeitable, regardless of stipulations. The law permits a mortgage of a homestead, and it might be a matter of public policy that the owner should not be turned out of possession immediately upon foreclosure. He might surrender possession after default and sale, but not be allowed to stipulate therefor in the instrument creating the debt. These matters must be left with the Court, and there is nothing presented in this case to warrant disturbing the findings of the Court in that particular." With reference to the Act providing that contracts specifically payable in a particular kind of money—as for instance gold—may be paid in any kind of lawful money, there was only one judge that had doubts that this was a Federal question entirely beyond the scope of the powers of the State. Judge Scott, who read the prevailing opinion, said that individually he saw no objection to sustaining such a law, but that the holding of the other members of the Court was that the contract must be enforced according to its terms, and that the 1897 Act was inoperative.

As to the deficiency judgment law, the reasoning in the majority opinion is clear and convincing. This law declares that in all proceedings for the foreclosure of mortgages or in judgments rendered upon the debt thereby secured, the mortgagee shall be limited to the property included in the mortgage. It had been contended that the law merely prescribed a method of procedure. But the Court declares that the language of the act is plain and not susceptible of the construction that it was intended to prescribe a matter of practice only. The body of the act distinctly limits the right to enforce judgments on a debt for which mortgage security has been given to the property mortgaged, and covers chattel as well as real estate mortgages. While it might be void in this respect, says Judge Scott, on the ground that the substance is not embraced within the title, graver Constitutional questions arise. The Act is objectionable for various reasons. It deprives a man to a great extent of the benefit of his general credit, especially if he has but a small amount of property. The law says to the lender that if he takes mortgage security at all, his remedy is confined to that and that only, regardless of the amount of property the debtor may thereafter acquire, and the result will generally be that the loan cannot be obtained.

The Act also partakes of the nature of class legislation—"a class seems to be singled out arbitrarily with

no apparent reason other than a matter of opinion, as the law only applies to mortgage loans, not to other special liens such as mechanics' liens or upon debts secured by a deposit of collaterals. A deposit of warehouse receipts would create a lien upon the grain, but the creditor would not be limited thereto in case it proved to be inadequate security, while in case of a chattel mortgage taken on like property for a similar purpose another creditor would be. In the case of a lien * * * * for lumber furnished for the erection of a building there would be no such limit, but the groceryman who furnishes the necessaries of life and took mortgage security would be so limited. Under this law a man who holds a promissory note for which mortgage had been originally taken, but where such security had become lost or impaired, is not given the same rights that another citizen is who simply took a promissory note without any security."

The Court notes that a law with some general terms may be so hedged in with conditions and specifications as to limit its application to a few citizens and make it class legislation. An act limiting the rights of a citizen to contract with reference to his property must tend to promote the public good in some way, or it is an unwarranted interference with such rights. The law must be founded on reason. Can such a basis be found here, the Court asks? The Act cannot operate as an exemption law. Such laws are sustained on the principle that the State is interested in the retention by each citizen of enough property to enable him to be self-supporting, that he may be enabled to pursue his trade or calling, and in order that he may not become a public charge. Matters of that kind are left to the Legislature, and it is for it to say how little or how much may be exempted. Such laws are liberally construed. In the present case the law clearly cannot serve any such purpose, for a mortgagor may have a large amount of other property above his exemptions aside from that mortgaged. Why should a mortgagee, Judge Scott pertinently observes, who has exhausted the mortgaged property, not be paid from such other property? It is no answer to say, he declares, that the parties have contracted for certain security, for that may be lost or impaired without the mortgagee's fault. The mortgagor has also contracted to pay the debt in addition to giving up the security.

In conclusion Judge Scott points out that the results of a turbulent, restless, temporary impulse on the part of the people or majorities in any State or community may sometimes be reflected in contemporaneous legislation which disregards the rights of individual citizens or classes. In such cases the people need protection from their own hasty acts. State constitutions are designed to serve as a check thereon. If they do not do this they are, he declares, but a delusion and a snare. When Constitutional rights are at issue a great responsibility rests upon the Courts. If the enactments are unconstitutional it is a duty to hold them so. If any law could be an unwarranted interference with a citizen's right to contract, the deficiency judgment law, the Court declares, is one. If that law could be sustained, a law absolutely prohibiting all mortgages, debts or even the sale of property, could as well be. The conclusion therefore is that the law is void as being an undue restraint upon the liberty of the citizen affecting his property rights.

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 April 1 1898; **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.

Title of Loan.	Authorizing Act.	Rate.	When Redeemable.	Interest Payable.	Amount Issued.	Outstanding		
						Registered.	Coupon.	Total.
Funded loan of 1891..	July 14, '70, & Jan. 20, '71	4½ per cent Cont'd @ 2%	Option U.S.	M, J, S & D.	(4½%) \$250,000,000	\$25,364,500	.....	\$25,364,500
Funded loan of 1907..	July 14, '70, & Jan. 20, '71..	4 per cent.	July 1, 1907.	J, A, J & O.	740,901,450	490,446,850	\$69,193,250	559,640,100
Refunding certificates	February 26, 1879.....	4 per cent.	.....	J, A, J & O.	40,012,750	.....	.....	45,130
Loan of 1904.....	January 14 1875.....	5 per cent.	Feb. 1, 1904.	F, M, A & N	100,000,000	61,050,850	38,949,150	100,000,000
Loan of 1925.....	January 14 1875.....	4 per cent.	Feb. 1, 1925.	F, M, A & N	162,315,400	104,463,300	57,852,100	162,315,400
Aggregate of interest-bearing debt, excl. of U. S. bonds issued to Pac. RRs., as stated below					1,293,229,600	681,325,500	165,994,500	847,365,130

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.....	Feb. 25 1862; July 11 1862; March 3 1863.....	\$346,681,016 00
Old demand notes.....	July 17 1861; Feb. 12 1862.....	54,347 50
National Bank notes:		
Redemption account.....	July 14 1890.....	24,458,637 00
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.....	6,887,702 14
Aggregate June 30 1897 of debt bearing no interest.....		\$378,081,702 64

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 \$1,228,793,712 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 *interest-bearing* debt to April 1 1898—which, as stated, was \$847,265,130 on June 30 1897—we need only add to the Funded Loan of 1907 \$3,950 and deduct from the Refunding Certificates \$2,400 (a net addition of \$1,550) to reach the total of the interest-bearing debt April 1 1898, which was \$847,366,680.

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) 4½ per cents, continued at 2 per cent. The bonds of this issue still outstanding were issued in exchange for the 4½ 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 (April 1 1898), \$559,644,050.

"**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 per 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 convertible 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 April 1 1898 a total of \$42,730.

"**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 act of July 14 1870 for 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 sums of not less than fifty dollars. Under this authorization, and for the purpose mentioned, there were issued in February, 1894, payable in 10 years, \$50,000,000 of 5 per cents and in November 1894 there were issued \$50,000,000 more for similar bonds for the same purpose. There are now outstanding \$100,000,000.

"**LOAN OF 1925**."—(Column 5.) Sales of bonds included under this designation were effected (1) in February 1895 to the amount of \$62,315,400 and (2) in February 1896 to the amount of \$100,000,000. In a message to Congress under date of February 8, 1895 (published in the **CHRONICLE** February 9 1895, page 244), President Cleveland stated that "in pursuance of Section 3700 of the Revised Statutes the details of an arrangement have this day been concluded whereby bonds of the United States authorized under the act of July 14 1875, payable in coin thirty years after their date, with interest at the rate of 4 per cent per annum, to the amount of a little less than \$62,400,000, are to be issued for 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 to something more than \$100,000,000. Such a premium is to be allowed to the Government upon the bonds as to fix the rate of interest upon the amount of gold realized at 3½ per cent per annum. At least one-half of the gold to be obtained is to be supplied from abroad." Section 3700 of the Revised Statutes is as follows:

"Sec. 3700. The Secretary of the Treasury may purchase coin with any of the bonds or notes of the United States authorized by law at such rates and upon such terms as he may deem most advantageous to the public interest."

For a construction of the "Refunding Act of 1870" and of the "Resumption Act of 1875," see **CHRONICLE**, February 18 1893, page 265. The issue in February 1896 was an ordinary offering, open to all bidders, of \$100,000,000 of the same bonds as the foregoing—same in date, same in time of maturity, same in rate of interest and time of interest payments. Consequently both issues are called the "Loan of 1925," of which there are outstanding \$162,315,400.

In April, 1895, we gave a table showing the debt of the United States on the first day of July 1856, and every subsequent year. It is not necessary to repeat all those figures. We have determined on this occasion to begin our statement with 1876, as that year antedates all of the issues now outstanding, and yet carries the record sufficiently far back to show the

nature and extent of the Government securities when the latest refunding operations began. It has the advantage, too, of giving separate and distinct each issue of bonds now outstanding. The statement is subjoined.

PRINCIPAL OF THE PUBLIC DEBT OF THE UNITED STATES FROM JULY 1 1876 TO APRIL 1 1898.

YEAR.	1. "Funded Loan of 1891," 4½ 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 Cents.	5. "Loan of 1925," 4 Per Cents.	6. "Navy Pension Fund," 3 Per Cents.	7. Old 6s and 7s Converted into 4 and 4½ P. Cts.	8. Total Interest-Bearing Debt.
	\$	\$	\$	\$	\$	\$	\$	\$
1876, July 1			Maximum			14,000,000 00	1,696,685,450	1,710,685,450 00
1877	140,000,000 00		Issue was			14,000,000 00	1,557,888,500	1,711,888,500 00
1878	240,000,000 00	98,850,000 00	\$40,012,750.			14,000,000 00	1,441,885,650	1,794,735,650 00
1879	250,000,000 00	728,673,790 00	12,848,210 00			14,000,000 00	792,121,700	1,797,643,700 00
1880	250,000,000 00	737,980,800 00	1,367,000 00			14,000,000 00	720,645,300	1,723,993,100 00
1881	250,000,000 00	738,659,000 00	688,800 00			14,000,000 00	636,219,950	1,639,567,750 00
1882	250,000,000 00	738,884,300 00	465,050 00			14,000,000 00	1460,461,050	1,463,810,400 00
1883	250,000,000 00	737,586,300 00	355,900 00			14,000,000 00	{32,082,600 } {130,420,350 }	1,338,220,150 00
1884	250,000,000 00	737,661,700 00	290,000 00			14,000,000 00	1224,612,150	1,226,563,850 00
1885	250,000,000 00	737,719,850 00	240,600 00			14,000,000 00	1194,190,500	1,196,150,950 00
1886	250,000,000 00	737,759,700 00	207,800 00			14,000,000 00	1144,046,600	1,146,014,100 00
1887	250,000,000 00	737,800,580 00	175,270 00			14,000,000 00	119,716,500	1,021,692,350 00
1888	222,207,050 00	714,177,400 00	138,050 00			14,000,000 00		950,522,500 00
1889	139,639,000 00	676,095,350 00	119,640 00			14,000,000 00		829,853,990 00
1890	109,015,750 00	602,193,500 00	103,860 00			14,000,000 00		725,313,110 00
1891	50,869,200 00	559,566,000 00	93,920 00					610,529,120 00
1892	25,364,500 00	559,581,250 00	83,580 00					585,029,330 00
1893	25,364,500 00	559,604,150 00	68,450 00					585,037,100 00
1894	25,364,500 00	559,618,400 00	58,990 00	50,000,000				635,041,890 00
1895	25,364,500 00	559,625,750 00	54,110 00	100,000,000	31,157,700			716,202,060 00
1896	25,364,500 00	559,636,850 00	47,140 00	100,000,000	162,315,400			847,363,890 00
1897	25,364,500 00	559,640,100 00	45,130 00	100,000,000	162,315,400			847,365,130 00
1898, April 1	25,364,500 00	559,644,050 00	42,730 00	100,000,000	162,315,400			847,366,680 00

‡ Continued at 3½ per cent.

† Continued at 3 per cent.

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

YEAR	10. Debt on which Interest has ceased.	11. Debt bearing no Interest.	12. Outstanding Principal.	13. Cash in the Treasury July 1.	14. Total Debt less Cash in Treasury.	15. Annual Interest Charge.
1876 July 1	\$3,902,420 26	\$437,125,796 89	\$2,151,713,667 15	\$90,788,326 70	\$2,060,925,340 45	\$96,104,269 00
1877	16,648,860 26	435,191,431 84	2,163,728,792 10	144,453,360 73	2,019,275,431 37	93,160,643 50
1878	5,594,560 26	363,231,082 27	2,163,561,292 53	164,179,012 08	1,999,382,280 45	94,654,472 50
1879	37,015,630 26	362,150,091 78	2,196,809,422 04	200,394,517 01	1,996,414,905 03	83,773,778 50
1880	7,621,455 26	353,826,945 37	2,085,441,500 63	166,114,752 88	1,919,326,747 75	79,633,981 00
1881	1,723,865 26	353,847,504 32	2,000,139,119 58	180,488,965 37	1,819,650,154 23	75,018,695 50
1882	16,260,805 26	353,787,958 77	1,833,859,164 03	158,835,689 74	1,675,023,474 25	57,360,110 75
1883	7,831,415 26	353,740,691 81	1,699,801,257 07	161,019,431 92	1,538,781,825 15	51,436,709 50
1884	19,656,205 26	353,719,517 31	1,599,939,572 57	161,396,577 18	1,438,542,995 39	47,926,432 50
1885	4,100,995 26	353,603,141 88	1,553,955,087 14	178,602,643 23	1,375,352,443 91	47,014,133 00
1886	9,704,445 26	397,692,548 52	1,509,411,093 78	227,265,253 34	1,282,145,840 44	45,510,098 00
1887	6,115,165 26	353,685,110 37	1,381,492,625 63	206,323,950 21	1,175,168,675 42	41,786,529 50
1888	2,496,095 26	353,660,467 32	1,306,679,062 58	243,674,167 85	1,063,004,894 73	38,991,935 25
1889	1,911,485 26	353,654,148 97	1,185,419,624 23	209,479,874 01	975,939,750 22	39,752,354 60
1890	1,815,805 26	353,648,559 47	1,080,777,474 73	189,993,104 20	890,784,370 53	29,417,603 15
1891	1,614,705 26	393,662,735 35	1,005,806,560 61	153,893,808 83	851,912,751 78	23,615,735 80
1892	2,785,875 26	380,403,635 37	968,218,840 63	126,692,377 03	841,526,463 60	22,893,883 20
1893	2,094,060 26	374,300,605 87	961,431,766 13	122,462,290 38	838,969,475 75	22,894,194 00
1894	1,851,240 26	380,004,686 42	1,016,897,816 68	117,584,436 13	899,313,380 55	25,394,385 60
1895	1,721,590 26	378,989,469 99	1,096,913,120 25	195,240,153 51	901,672,966 74	29,140,782 40
1896	1,636,890 26	373,728,570 14	1,222,729,350 40	267,432,096 70	955,297,253 70	34,387,265 60
1897	1,346,880 26	373,081,702 64	1,226,793,712 90	240,137,626 76	986,656,086 14	34,887,315 20
1898, April 1	1,283,780 26	386,232,834 14	1,234,883,294 40	226,166,943 78	1,008,716,350 62	34,387,377 20

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.

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 these two classes of 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 in the statement the debt already paid and the dates at which the balance becomes payable.

BONDS ISSUED TO PACIFIC RAILROADS—THEIR STATUS APRIL 1 1898.

Name of Railway.	Railroad Liability.		Deduct—Liquidated by Companies.		5 Leaving Net Liability.	Bonds, Maturity of.	
	1 Bonds issued by Government.	2 Interest Paid by Government.	3 Bonds paid by Companies.	4 Interest paid by Companies.		6 Past-Due, Unpaid.	7 Due Jan. 1, 1899.
Central Pacific	\$25,885,120 00	\$45,234,554 04		\$8,866,985 03	\$62,252,689 01	\$16,688,120	\$9,197,000
Kansas Pacific	6,303,000 00	11,189,083 44	6,303,000 00	4,581,625 10	6,607,458 34		
Union Pacific	27,236,512 00	47,354,534 74	27,236,512 00	47,354,534 74			3,157,000
Central Branch, Un. Pacific	1,600,000 00	2,826,608 26		657,105 90	3,769,502 36	1,600,000	
Western Pacific	1,970,560 00	3,363,436 14		9,367 00	5,324,629 14	320,000	1,650,560
Sioux City & Pacific	1,628,320 00	2,880,935 89		272,155 66	4,237,100 23	1,628,320	
Totals	64,623,512 00	112,849,152 51	33,539,512 00	61,741,773 43	82,191,379 08	20,236,440	10,847,560

In the above table in column 3 we have included not only the \$27,236,512 bonds of the Union Pacific, but also the \$6,303,000 of the Kansas Pacific now in process of payment, the last instalment being due April 19 1898. In column 4 are included the interest paid from year to year by all the companies by transportation service (\$29,807,973 17) and by cash (\$1,103,619 75), and also the interest payments by the Government, reimbursed by the Union Pacific, which amounted to \$30,830,181 51. In column 7 is included one item (\$3,157,000 Union Pacific bonds) which is omitted from the total of that column, since the Government (although the bonds are not due) has already received the money from the Company.

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, \$1,660,000 being payable March 4 1896, 1897, 1898 and 1899. Of these certificates there are still outstanding \$1,660,000, all of which are due and payable March 4 1899. Rate of interest is 4 per cent, payable annually March 4.

STATES, CITIES AND TOWNS

IN

NEW ENGLAND.

INDEX FOR THE NEW ENGLAND STATES, CITIES, Etc.

MAINE—State, Cities, &c.....	Pages 7 to 10	MASSACHUSETTS—State, Cities, &c.....	Pages 16 to 31
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State of Maine.

ITS
DEBT, RESOURCES, Etc.

Admitted as a State (Act March 3, 1820) - March 15, 1820
 Total area of State (square miles) - - - - - 33,040
 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 1899, see STATE AND CITY SUPPLEMENT of April, 1895, page 9.

The whole State debt matured in June and October, 1899, and all that was not paid was refunded into the following loans, payable by instalments, part each year.

NAME AND PURPOSE.	Interest Rate.	Payable.	Outstanding.	
			When Due.	Principal.
Reissue Loan, 1889 "A."	3 J & D		June 1, 1898-1901	
Original, 1864.			\$33,000 yearly.	\$132,000
Do Class "B."	3 J & D		June 1, 1902-1911	500,000
Do Class "C."	3 J & D		\$50,000 yearly.	500,000
Do Class "D."	3 J & D		June 1, 1912-1921	280,000
Do Class "E."	3 J & D		\$50,000 yearly.	280,000
Reissue Loan, 1889 "A."	3 A & O		June 1, 1922-1929	68,000
Original, 1869.			\$35,000 yearly.	68,000
Do Class "B."	3 A & O		Oct. 1, 1898 to 1901	200,000
Do Class "C."	3 A & O		\$17,000 yearly.	200,000
Do Class "D."	3 A & O		Oct. 1, 1902 to 1911	280,000
Do Class "E."	3 A & O		\$20,000 yearly.	280,000
Bonds to State College.	5 J & D		Oct. 1, 1912 to 1921	24,000
Do do do	4 J & J		\$28,000 yearly.	118,300
Bond to Insane Hospital.	4 J & J		Oct. 1, 1922 to 1929	100,000
Loan of 1869, not presented for payment.			\$3,000 yearly.	50,000
				700

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

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

TOTAL DEBT.—The subjoined statement shows Maine's total fund debt on each of the dates named. On January 1, 1898, the total resources of the State amounted to \$1,266,591 91.

	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.	Jan. 1, '95.
Bonded debt.....	\$2,253,000	\$2,303,000	\$2,353,000	\$2,403,000
Temporary loan.....	200,000	NIL	NIL	NIL

ASSESSED VALUATION.—Valuations are taken only in even years. The tax rate for 1898 is \$2.75 per \$1,000.

Years.	Assessed Valuation.			State tax per \$1,000
	Real.	Personal.	Total.	
1896.....	\$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

POPULATION OF STATE.—The following statement shows the population by Census periods since 1790:

1890.....	661,086	1850.....	583,169	1810.....	228,705
1880.....	648,936	1840.....	501,793	1800.....	151,719
1870.....	626,915	1830.....	399,455	1790.....	96,540
1860.....	628,279	1820.....	298,269		

DEBT LIMITATIONS.—Constitutional and statutory limitations restricting 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 limitation 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 city 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."

SAVINGS BANKS' INVESTMENTS—POWERS AND RESTRICTIONS.—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 Commissioners 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 States.

Public funds of the States of New York, Pennsylvania, Maryland, Ohio, Indiana, Kentucky, Michigan, Wisconsin, Minnesota, Iowa, Illinois, 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, except 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 memoranda "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 taxable property therein, except when issued in aid 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 municipal indebtedness of cities" see memoranda "B."

Bonds of the above-described cities and counties issued to take up at maturity bonds that were legal and constitutional when issued, providing the interest has been fully paid on the original bonds for at least five years last prior to such refunding, provided the net municipal indebtedness 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.

Bonds and obligations of School District Boards, Boards of Education 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 thousand or more and the population and assessed valuation of the district are equal to at least ninety per cent of the population and assessed valuation of the city 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 memoranda "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.

Railroad 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.

First mortgage bonds of any completed railroad in New Hampshire, Vermont, Massachusetts, Rhode Island, Connecticut, New York, New Jersey, Pennsylvania, 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 where the road is located, filed in the office of the Secretary of State of Maine, that said percentage has been so paid in and expended, in addition to the amount of the bonded debt.

First mortgage bonds of the Central Pacific, Union Pacific and Northern Pacific railroads.

Mortgage bonds 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.

Water Bonds.—Aggregate of Investments Unlimited.—

Mortgage bonds of any water company in this State and New Hampshire actually engaged in supplying to any city or cities, town or towns, village or villages, or other municipal corporations, water for domestic use and for the extinguishment of fires, whenever such company is earning more than its fixed charges, interest on its debts and its running expenses.

Corporation Bonds.—Aggregate of Investments Unlimited.

Bonds of any corporation (other than railroads and water companies) 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 authority of this State.

Holdings of the capital stock of any one bank limited. See memoranda "E."

Stock of any bank or banking association incorporated under authority of the United States, if located within the New England States.

Holdings of the capital stock of any one bank limited. See memoranda "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 Unlimited.

Stocks of any corporation (other than railroads and water companies) incorporated under authority of this State, which earns 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 memoranda "E."

Real Estate Investment.—Not Exceeding Five Per Cent of Deposits.—

Real Estate in the city or town in which such bank or institution 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 Cent of Deposits.—

First mortgages of real estate in this State and New Hampshire to an amount not exceeding sixty per cent of its value.

Loans on Collateral.—Aggregate of Investments Unlimited.

Notes with a pledge as collateral of any public funds or bonds of any kind the bank or institution would by this statute be authorized to purchase.

Notes with a pledge as collateral of any stocks the bank or institution would by this statute be authorized to purchase.

Holdings of the capital stock 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 Unlimited.—

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."

Loans to Municipalities.—Aggregate of Investments Unlimited.

To any county, city or town in this State.

Loans on Other Personal Property.—Aggregate Unlimited.—

Notes secured by a pledge or mortgage of such other personal property 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.

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

B.

The term net municipal indebtedness of cities and districts, as used in this section, shall be construed to include in the case of either not only all bonds which are a direct obligation of the cities, but 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.

The number of inhabitants of cities and counties shall be determined by the last previous official census thereof, as established by the United States or State census or city or county census taken in the same manner as United States or State census and duly certified to by the clerk or treasurer of such city or the auditor or treasurer of such county.

D.

All investments shall be charged and entered on the books of the bank at their cost to the bank or at par when a premium is paid.

E.

From Chapter 47, Section 102, Revised Statutes.

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

F.

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.

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

H.

From Chapter 47, Section 105, Revised Statutes.

Officers Not to Receive Gift, Fee, &c.—No gift, fee, commission or brokerage shall be received by any officer of a savings bank on account of any transaction to which the bank is a party under a penalty for each offence of one hundred dollars, to be recovered in an action 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 securities so invested in, in such manner as to prevent loss or embarrassment in the business of such corporation or unnecessary loss or injury to the borrowers on such securities.

L.

Investing in Securities Not Authorized, a Misdemeanor.—The investments in securities not named in section 100 is a misdemeanor on the part of the trustees authorizing or officers making the same, and such trustees or officers are subject to the prosecutions and punishments prescribed by law for that offense.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF MAINE.

NOTE.—For places not given in alphabetical order among the following, see "Additional Statements" at end of this State.

AROOSTOOK CO.—L. O. LUDWIG, Treas.

Table with columns: LOANS—When Due, Floating debt, Total debt Feb. 1, 1898, Sinking fund, Net debt Feb. 1, 1898, Interest is payable in Boston, Tax valuation 1897, Assessment about actual value, Tax rate (per \$1,000) 1897, Population in 1890, Population 1897 (local est.).

AUBURN—{ N. W. HARRIS, Mayor.

Table with columns: CITY BONDS—When Due, CITY BONDS—Cont'd, CITY WATER BONDS—When Due, TOTAL DEBT, ETC.—Auburn's total bonded debt Feb. 1, 1898, not including the water debt, was \$218,000; temporary loan not included, \$117,000; city water debt, \$88,700; Water Commissioners' bonds outstanding, \$226,000; value of water works owned by the city, \$500,000.

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 was \$23.

POPULATION.—In 1897 the population was about 12,000; in 1890 it was 11,253; in 1880 it was 9,556; in 1870 it was 6,166.

AUGUSTA—SAM'L W. LANE, Auditor.

Table with columns: This city is in Kennebec County, LOANS—When Due, Bonded debt 1897, Assessed valuation, real, Ass'd valuation, personal, Total valuation 1897, Tax rate (per M.) 1897, Population 1890.

INTEREST and principal of all the 4 per cents payable at the Maverick National Bank of Boston, and of other bonds at City Treasury.

BANGOR.—{ F. O. BEAL, Mayor.

Table with columns: Bangor (City) is in Penobscot County, LOANS—Interest—Principal, NAME AND PURPOSE, P. Ct. Payable, When Due, Outstanding, City debt "A" 1892, do "X" 1894, Water loan, "L" 1875, Trust funds, Railroad loans, secured to city by first mortgages—Bangor & Piscataquis RR., do.

PAR VALUE OF BONDS.—The water bonds and the Bangor & Piscataquis RR. bonds are for \$500 and multiples; others, \$1,000.

TAX EXEMPT.—The bonds of this city are not taxed.

INTEREST is payable either at the Merchants' National Bank in Boston or by the City Treasurer in Bangor.

Table with columns: TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Bangor's total debt, the sinking fund, etc., Mch. 1, 1898, Mar. 1, 1897, Total direct liabilities (including water debt), Railroad aid bonds, contingent liability, Total debt, Sinking fund, etc., Net debt.

INTEREST on all the issues except the registered bonds is payable in Boston at the National Bank of Redemption and at the Merchants' National Bank in Portland.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Portland's total bonded debt and the sinking fund, etc.

Table with 3 columns: Item, Feb. 1, '98, Feb. 1, '97, Feb. 1, '96. Rows include Total debt, Sinking fund and trust funds, and Net debt.

AVAILABLE ASSETS.—The city's available assets, amounting to \$1,464,948, include gas company stock, \$170,000 and Portland & Ogdensburg Railway stock, \$1,178,055.

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

Table with 4 columns: Years, Real Estate, Personal Property, Total Valuation, Rate of Tax per \$1,000. Rows for years 1897-1888.

POPULATION.—In 1890 was 36,425; in 1897 (estimated), 43,000.

ROCKLAND.—{ ALBERT W. BUTLER, Mayor. E. A. JONES, Treasurer.

This city is in Knox County. Bonds of this city are not taxed. Bonds will hereafter be issued for refunding only.

Table with 4 columns: LOANS—When Due, CITY BONDS, LOANS—When Due, CITY BONDS—(Con.). Rows include various bond issues and assessed valuations.

AVAILABLE ASSETS.—The city's total assets, as given above, for February, 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.

RUMFORD.—F. B. MARTIN, Treasurer.

This town is in Oxford County.

Table with 4 columns: LOANS—When Due, Assessed valuation, p'l., Total valuation, Assessed at actual value, Total tax rate, Population. Rows include bond issues and valuation data.

SACO.—F. B. WIGGIN, Treasurer.

This city is in York County. The bonds of this city are not taxed.

Table with 4 columns: LOANS—When Due, SIDEWALK BONDS—When Due, GENERAL EXPENSE—When Due, REFUNDING BONDS—When Due, SEWER BONDS—When Due. Rows include various bond issues and assessed valuations.

THOMASTON.—EDW. O. B. BURGESS, Treas.

This town is in Knox County.

Table with 4 columns: LOANS—When Due, REFUNDING BONDS—When Due, Total debt, Tax valuation, Tax rate, Population. Rows include bond issues and valuation data.

WASHINGTON CO.—AUSTIN HARRIS, Co. Treasurer.

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

Table with 4 columns: LOANS—When Due, WASH. CO. RR. BONDS—When Due, Floating debt, Total debt, Sinking fund assets. Rows include bond issues and valuation data.

INTEREST is payable at the Boylston National Bank of Boston.

WATERVILLE.—{ DR. C. W. ABBOT, Mayor. F. AUGUST KNAUFF, Treasurer.

This city is in Kennebec County.

Table with 4 columns: Bonded debt, Floating debt, Total debt, Assessed valuation. Rows include valuation data.

WESTBROOK.—{ KING S. RAYMOND, Mayor. A. B. WINSLOW, Treasurer.

Westbrook is in Cumberland County.

Table with 4 columns: LOANS—When Due, CITY BONDS—When Due, REFUNDING BONDS—When Due, Long time notes, Total debt, Tax valuation, Tax rate, Population. Rows include various bond issues and valuation data.

INTEREST on the refunding bonds of 1907 and 1915 is payable in Boston, Mass.; on all other bonds at Portland, Me.

ADDITIONAL STATEMENTS.

In the table following we give statistics regarding all minor civil divisions in the State of Maine which have an indebtedness of over \$10,000, and which are not represented among the foregoing detailed reports. We also give the population according to the Census of 1890.

Table with 4 columns: Towns, Total Debt, Assessed Valuation, Tax Rate, Population. Rows list various towns and their financial and demographic data.

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 issued until after the breaking out of the Civil War. In 1866 New Hampshire reported her funded indebtedness at \$4,169,818, contracted exclusively for war purposes. June 1, 1869, the total outstanding 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:

Table with 4 columns: NAME AND PURPOSE, Interest, Principal, Outstand'g. Rows include Agricultural College, Library bonds, Municipal War loan, etc.

Of the trust funds \$80,000 bear 6 per cent interest and \$594,409 17 bear 4 per cent interest, no interest being paid on the remaining \$2,096 19.

PAR VALUE OF BONDS.—The bonds of this State are in \$500 and \$1,000 pieces.

INTEREST is payable at the Commonwealth Bank of Boston and at State Treasurer's office.

TOTAL DEBT.—The net debt on June 1, 1897, was \$1,667,767 45. The subjoined statement shows New Hampshire's total debt on the dates named. Assets June 1, 1897, were \$956,638; floating debt, \$100.

Table with 4 columns: Total funded debt, Trust funds, Total debt. Rows for June 1, '97, Jan. 1, '96, June 1, '95, June 1, '94.

ASSESSED VALUATION.—The State's total assessed valuation (including taxable savings, bank savings and insurance capital) has been as follows:

Years.	Valuation.	Years.	Valuation.
1897.....	\$255,742,099	1893.....	\$274,816,342
1896.....	259,116,800	1892.....	266,427,500
1895.....	not tabulated	1890.....	250,530,530
1894.....	269,683,779	1885.....	218,122,554

DEBT LIMITATION.—There is no restriction in the Constitution of New Hampshire upon the debt-making power of the people through the "General Court," except the following, which is the last clause of Article 5 of Part Second of that instrument.

Provided, That the General Court shall not authorize any town to loan or give its money or credit directly or indirectly for the benefit of any corporation having for its object a dividend of profits or in any way aid the same by taking its stocks or bonds.

The above is an amendment to the Constitution, which was ratified in 1877. The amendment would appear to be intended as a complete estoppel to municipal loaning of money or credit to railroad and industrial corporations. It is to be noticed, however, that by its terms the restriction does not specifically mention "cities," the words being "any town."

In addition to the foregoing is the "Municipal Bond Act of 1895." It tells in the matter of issuing bonds what a municipal corporation may do, what it must do, and what it cannot do. The law enacts: *Sec. 1.* The term "municipal corporation" means town, city, school district, village district and village precinct. *Sec. 2.* Bonds issued must be payable within 20 years, interest semi-annual, not exceeding 6 per cent, may be payable in gold coin. If made payable in less than 20 years, may be extended but never beyond 20 years from time of issue. *Sec. 3.* Bonds (except of cities) must be authorized by a vote of two-thirds of all voters present and voting at an annual meeting of such corporation, or at a special meeting if properly called, &c. (for which see act). Bonds must be signed by a majority of the Governing Board, countersigned by Treasurer and have seal of corporation. Time and place of payment and rate of interest, &c., may be delegated to Governing Board. *Sec. 4.* City bonds must be authorized by resolution of City Council passed by at least two-thirds of members elected to each branch taken by yeas and nays, signed by Mayor, countersigned by Treasurer, seal of city affixed. Place of payment, rate of interest and sale may be delegated to Treasurer. *Sec. 5.* Bonds shall be payable to bearer or to registered holder by name, and must be in form set out in act—which see. In case bond be made subject to call they must contain statement to that effect as given in act. "The validity of any bonds shall not be affected by any variation from the forms herein prescribed." *Sec. 6.* Treasurer to keep a book in which he shall register bonds issued, &c. *Sec. 7.* "All bonds purporting to be issued by virtue of this act and signed and sealed as hereinbefore provided shall in favor of bona fide holders be conclusively presumed to have been duly and regularly authorized and issued in accordance with the provisions herein contained, and no holder thereof shall be obliged to see to the existence of the purpose of the issue or to the regularity of any of the proceedings or to the application of the proceeds. All such bonds shall be negotiable in all respects and to the same extent as securities negotiable by the law merchant." *Sec. 8.* Annual tax must be levied and collected sufficient to pay interest and provide a sinking fund sufficient to pay principal within 20 years. *Sec. 9.* No bonds can be issued which shall increase the net debt of corporation to an amount exceeding 5 per cent of the value of the taxable property therein as last appraised for assessing taxes. To ascertain net debt, all debts must be included except the following, which must be deducted—water debt, "cash and other means" in treasury and sinking funds applicable to payment of debt so included; "but nothing contained in this section shall prevent the issue of bonds for the purpose of refunding an equal principal amount of other bonds of such corporation." *Sec. 10.* Corporation seal. *Sec. 11.* Act to take effect on passage. Approved March 19, 1895.

POPULATION OF STATE.—Since 1800 the total population has been as follows.

1890.....	376,530	1860.....	326,073	1830.....	269,328
1880.....	346,991	1850.....	317,976	1820.....	244,022
1870.....	318,300	1840.....	284,574	1810.....	214,460

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 RESTRICTIONS.—The laws in this State relating to savings banks investments were remodeled by the Legislature of 1895. The act referred 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 General Court convened:

Section 1. On and after July 1, 1895, savings banks shall make investments 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 outside 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.

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 deposits 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 in excess of the face of the note; but not exceeding fifteen per cent of the amount of the deposits shall be so invested.

5th. In notes of individuals or corporations, with one or more endorsers, but not exceeding five per cent of the amount of its deposits to any one person or corporation, and not exceeding twenty per cent of the deposits shall be so invested, and not exceeding ten per cent of the deposits shall be invested in notes of individuals or corporations resident outside of the New England States.

6th. In the public funds of the United States or those for which the faith of the United States is pledged to provide for the payment of the interest and principal, including the bonds of the District of Columbia.

7th. In the bonds or notes of this State, or of any county, city, town, precinct or district of this State.

8th. In the authorized bonds, or interest-bearing obligations, of any other New England State, or of the States of New York, New Jersey, Pennsylvania, Delaware, Maryland, Ohio, Indiana, Illinois, Kentucky, Missouri, Michigan, Wisconsin, Minnesota, Iowa, Kansas, Nebraska, North Dakota, South Dakota, Colorado, California, Oregon, Montana, Wyoming and Washington, or the territories of Utah and New Mexico; but not exceeding twenty-five per cent of the deposits shall be so invested.

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 taxation, 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, or of any school district of less than 1,000 inhabitants, of any of the foregoing States or Territories west of the Mississippi River except Minnesota shall not be authorized investments; and in the authorized

bonds or interest-bearing obligations of any city of 100,000 inhabitants of any of the foregoing States whose net indebtedness does not exceed 7 per cent of the last preceding valuation of the property therein for taxation; but not exceeding 20 per cent of the deposits shall be so invested.

The term "net indebtedness" shall be construed to denote the 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.

10th. 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 guaranteed or assumed by such railroad company, or of any railroad company so incorporated whose road is thus located; or in the bonds or notes of any railroad company incorporated under the laws of this State; but not exceeding twenty-five per cent of the deposits shall be so invested.

11th. In the bonds of any railroad incorporated under the authority of any State outside of New England which is in possession of and operating its own road, and has earned and paid regular dividends of not less than four per cent per annum on its capital stock for the five years next preceding such investment; provided said capital stock on which it pays dividends equals in amount one-third of the entire bonded indebtedness of said road, or in the bonds of any corporation guaranteed or assumed by said railroad; but not exceeding twenty per cent of the deposits shall be so invested. Street railroads shall not be considered railroads within the meaning of this and the last preceding section.

12th. In the bonds of corporations of this State whose net indebtedness at the time of such investment does not exceed its capital stock actually paid in and remaining unimpaired, but not exceeding five per cent of the deposits shall be so invested.

13th. In the bonds of street railway corporations located wholly or in part in cities of 50,000 inhabitants or more, situated outside of New Hampshire, whose net indebtedness at the time of such investment does not exceed its capital stock actually paid in and remaining unimpaired; provided, such corporation has earned and paid regular dividends on its capital stock for five years next preceding such investment, but not exceeding five per cent of the deposits shall be so invested.

14th. In the capital stock of any bank or trust company incorporated under the laws and doing business within this State, but the amount of such stock held by any savings bank as an investment and collateral for loans shall not exceed one-tenth of the total capital stock of such bank or trust company; and not exceeding ten per cent of the deposits shall be so invested.

15th. In the stock of any national bank in the New England States and in the State of New York; but the amount of such stock held by any savings bank as an investment and as collateral for loans shall not exceed one-tenth of the total capital stock of such national 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 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 hold and lease real estate acquired by foreclosure of mortgages owned by the bank, but all taxes, foreclosure expenses and cost of maintenance shall be paid out of the income of the bank.

20th. Deposits of cash on call or subject to check shall be made in some authorized banking or trust company incorporated under the laws of this State or the Commonwealth of Massachusetts, or in some national bank located in the New England States or in the City of New York.

Section 2. Whenever any person shall at the same time hold an office in both a national bank and a savings bank he shall give bond in double the amount required by existing law.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF NEW HAMPSHIRE.

NOTE.—For debts of minor civil divisions not found among the state debts given below, see "Additional Statements" at end of this State.

BELKNAP CO.—County seat is Tilton.

LOANS—	When Due.	Bonded debt Jan. 1, '97.	\$50,000
COURT HOUSE BONDS 1893—		Sinking fund assets.....	17,862
4s, J&J, \$30,000.....	July 1, 1913	Net debt Jan 1, 1897....	32,138
Interest payable at Nat'l Bank of the Republic, Boston, Mass.		Assessed valuation '97..	9,167,414
		Assessment about 1/3 actual value.	
		Population in 1890 was.....	20,321

BERLIN.—L. H. VILLEUX, Treasurer.

This city is in Coos County.

LOANS—	When Due.	Sinking funds.....	\$14,000
SCHOOL BONDS—		Net debt Sept. 27, 1897..	150,560
4s, \$11,000.....	1898-1908	Assessed valuation, real 1,	118,500
(\$1,000 yearly.)		Mills and machinery..	676,850
IMPROVEMENT BONDS—		Personal.....	454,093
4 1/2s, \$70,000.....	1913	Total valuation 1897....	2,249,443
FUNDING BONDS—		Assessment 1/3 actual value.	
4s, \$50,000.....	1917	Tax rate (per M.) 1897..	\$24.50
Bonded debt, Sept. 27, '97	\$131,000	Population 1890.....	3,729
Floating debt.....	33,560	Population 1897 (est.).....	7,000
Total debt.....	164,560		

CLAREMONT.—EDWARD J. ROSSITER, Treasurer.

This town is in Sullivan County.

LOANS—	When Due.	Bonded debt Sept. 1, '97	\$122,500
TOWN HALL BONDS.		Total assessment 1897..	3,191,733
4s, \$47,500.....	1898	Actual value (about).....	4,400,000
(\$2,500 due yearly) to.....	1916	Tax rate (per \$1,000) '97..	21.00
REFUNDING BONDS—		Population in 1890 was..	5,565
4s, J&J, \$25,000.....	Jan. 1, 1909	Population in 1897 (est.)	6,500
4s, J&J, 50,000.....	Apr. 1, 1914		

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

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

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

Table with columns: LOANS—When Due., WATER PREC'T BONDS (Con.), BRIDGE BONDS—, SCHOOL DISTRICT BONDS—, MEMORIAL ARCH BONDS—, POLICE STATION BONDS—, PUBLIC PARK BONDS—, WATER PRECINCT BONDS—, and WEST CONCORD SEWER PREC'T—.

* Exempt from taxation when owned by residents of Concord. † Coupon bonds

EXPLANATORY OF BONDS.—The Penacook sewer bonds were issued on the city's credit for the Penacook sewer district, the interest and principal being payable from a special tax on that district.

INTEREST is paid at city treasury and at Nat. Revere Bank, Boston.

CITY PROPERTY.—The city valued its buildings and other property on January 1, 1896, at \$223,165, and besides this has water works valued at \$848,304 which are the property of the "precinct."

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

Table with columns: Years, Total Assessed Valuation, Tax, Rate of Tax per \$1,000.

POPULATION.—In 1890 population was 17,004; in 1880 it was 13,843; in 1870 it was 12,241.

COOS COUNTY.—W. H. McCORTIN, Co. Treas.

Lancaster is the county seat. Bonded debt Jan. 1, 1898 \$50,000 Net debt Jan. 1, 1898. \$43,421 Floating debt. 10,904 Assessed valuation '97. 11,265,239 Total debt Jan. 1, 1898. 60,904 Population in 1890 was. 23,211 Sinking fund. 17,483

DOVER.—{CHAS. A. FAIRBANKS, Mayor. WM. K. CHADWICK, Treasurer.

This city is the county seat of Strafford County. LOANS—When Due. REFUNDING BONDS— 4s, J&J, \$80,000. July 1, '98-'05 CITY HALL BONDS— 4s, A&A, \$48,000. Apr. 1, '06-'09 4s, A&A, \$22,000. Apr. 1, '10-'11 4s, A&O, \$111,000. Apr. 1, 1912 FUNDING AND BRIDGE BONDS— 4s, J&J, \$95,000. July 1, '98-'16 Water loan notes 4 1/2s. \$315,922 Bonds matured. \$10,000 Bonded debt Jan. 1, 1898. 681,922 Water debt (included). 315,922 Assessed valuation, real. 5,614,558 Ass'd valuat'n, personal. 3,015,167 Total valuation 1897. 8,629,725 Assessment about 3/4 actual value. Tax rate (per M.) '97. \$19.50 Population 1890. 12,790 Population 1896 (est.). 13,000

INTEREST on refunding loan and city hall bonds payable at Boston. CITY PROPERTY.—The city has assets, including water-works, to the value of \$416,384.

EXETER.—E. S. THYNG, Town Treasurer.

This town is in Rockingham County. Bonded debt Feb. 15, '97. \$82,500 Tax valuation, personal. \$771,975 Town has no water debt. Total valuation 1897. 3,225,648 Floating debt. 2,500 Assessment about 3/4 actual value. Total debt Feb. 15, '97. 85,000 Total tax (per \$1,000) 1897. \$20.00 Tax valuation, real. 2,373,660 Population in 1890 was. 4,254 The bonds all bear interest at the rate of 4 per cent, and are issued for street improvement, library and refunding purposes. They are nearly all held by local investors. TAX FREE.—The town's bonds are exempt from taxation if owned by residents.

FARMINGTON.—D. W. KIMBALL, Chairman of Selectmen. This town is in Strafford County.

REFUNDING BONDS— 4s, J&J, \$58,000. Jan. 1, 1917 Subject to call Jan. 1, 1907 Total debt Nov. 22, 1897. \$58,400 Assets, real estate, etc. 25,000 Net debt Nov. 22, 1897. \$33,400 Tax valuation 1897. 1,207,309 Tax rate (per \$1,000) '97. 21.19 Population in 1890 was. 3,064 Population in 1897 (est.). 3,000

FRANKLIN.—{CHARLES W. ADAMS, Mayor. FRANK PROCTOR, Treasurer.

Franklin is in Merrimack County. LOANS—When Due. TOWN BONDS— 4s, F&A, \$40,000. Aug. 1, 1900 4s, F&A, 30,000. Aug. 1, 1917 WATER BONDS 1891— 4s, A&O, \$80,000. Apr. 1, 1916 Subject to call after Apr. 1, 1901 4s, A&O, \$12,000. Apr. 1, 1914 Bonded debt Jan. 1, 1898. \$162,000 Floating debt. \$25,294 Total debt Jan. 1, '98. 187,294 Assets. 8,965 Net debt Jan. 1, 1898. 178,329 Tax valuation 1897. 2,540,285 Assessment about 3/4 actual value. Tax rate (per \$1,000) 1897. \$18.50 Population in 1890 was. 4,085 Population in 1896 (est.). 5,135

INTEREST payable at First Nat. Bank, Boston or Treasurer's office.

HILLSBOROUGH CO.—FRANK C. LIVINGSTON, Treasurer. County seat is Nashua.

Table with columns: LOANS—When Due., BONDING BONDS—, FUNDING BONDS 1894—, and REFUNDING BONDS—.

HILLSBORO BRIDGE FIRE PRECINCT.—STEPHEN DENISON, Commissioner.

Table with columns: LOANS—When Due., SEWER BONDS—, and WATER BONDS—.

KEENE.—{GEO. H. FAMES, Mayor. J. P. WELLMAN, City Clerk.

Table with columns: LOANS—When Due., RAILROAD AID BONDS—, SEWER BONDS—, WATER BONDS—, and WATER BONDS (Con.)—.

INTEREST on all issues is payable at the City Treasury, and on the water 4 per cents also in Boston.

CITY PROPERTY.—The city owns its water works, valued on January 1, 1897, at \$200,000, and other property to the amount of \$85,432. Water works are more than self supporting. The railroad loans were a gratuity to the Manchester & Keene RR., and are not offset by any railroad securities in the hands of the city.

LACONIA.—{C. L. PULSIFER, Mayor. S. C. FRYE, City Clerk.

Table with columns: LOANS—When Due., SEWER AND FUNDING BONDS—, and CEMETERY BONDS—.

MANCHESTER.—{JAMES E. DODGE, Auditor. F. L. ALLEN, Treasurer.

Table with columns: LOANS—When Due., BRIDGE BONDS—, FUNDING BONDS—, IMPROVEMENT BONDS—, and PAR VALUE—.

INTEREST on bridge and water bonds of 1872 is payable at Treasurer'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.

Table with columns: Jan. 1, '98, Jan. 1, '97, Jan. 1, '96, Jan. 1, '95. Total bonded debt, Water debt (incl. above).

In addition to the bonded debt the city had on January 1, 1898, a floating debt of \$100,000. Sinking fund Dec. 31, 1897, \$139,189, and cash on hand, \$122,052.

Table with columns: Assessed Valuation, Real, Personal, Total, Tax Rate per \$1,000. 1897, 1896, 1890, 1880.

POPULATION.—In 1890 population was 43,983; in 1880 it was 32,630; in 1870 it was 23,536. Estimated population in 1898, 60,000

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

Table with columns: LOANS—When Due., WATER BONDS 1893—, and MEREDITH FIRE DIST.—.

MERRIMACK CO.—WARREN ABBOTT, Treasr.

Table with columns: LOANS—When Due., FUNDING BONDS—, and INTEREST payable at Concord.

MILFORD.—F. T. SAWYER, Treasurer.

Table with columns: LOANS—When Due, Total debt, Sinking fund, Net debt Jan. 1, 1898, Tax valuation, real, personal, Total valuation 1897, Assessment is 75 p. c. real value, Total tax (per \$1,000) 1898, Population in 1890, Population in 1880, Population 1898 (about).

NASHUA.—{ JASON E. TOLLES, Mayor. GEORGE F. SMITH, City Clerk.

Table with columns: LOANS—When Due, Floating debt, SCHOOL AND STREET—When Due, FUNDING FLOATING DEBT—When Due, INTEREST on the funded floating debt bonds due from 1911 to 1915, TOTAL DEBT, ASSESSED VALUATION, POPULATION in 1898 (est.) 24,000; in 1890 was 19,311.

NEWPORT.—SAM D. LEWIS, Treasurer.

Table with columns: Town debt Feb. 15, 1898, Water debt (additional), Total debt June 1, 1897, Tax valuation 1897, Total tax (per \$1,000) '97, Population in 1890 was.

PENACOOK.—WILLIS G. BUXTON, Treasurer.

Table with columns: LOANS—When Due, Floating debt, Total debt Jan. 1, 1898, Tax valuation 1896, Assessment from 2/3 to 3/4 actual val., Total tax (per \$1,000) '97, INTEREST is payable at the office of E. H. Rollins & Sons, Boston.

PITTSFIELD.—Pittsfield is in Merrimack County.

Table with columns: LOANS—When Due, Assets, Net debt Jan. 1, 1897, Total tax valuation, '97, Assessment about 3/4 actual value, Total tax rate (per \$1,000) '97, Population in 1890 was.

PORTSMOUTH.—{ JOHN S. FILTON, Mayor. W. H. MOORE, City Clerk.

This city is one of the county seats of Rockingham County. The city issued \$343,000 bonds in aid of the Portsmouth & Dover RR, and received in return stock of the par value of \$344,000. This stock is now worth considerable more than its face value, and the city has been selling it and applying the proceeds to the payment of the railroad bonds.

Table with columns: LOANS—NAME AND PURPOSE, Interest P. Ct., Payable, When Due, Principal Outstanding, Municipal bonds issued for schools, sewers, etc., Ports. & Dov. RR ref., Water bonds.

INTEREST is payable in Boston and Portsmouth.

TAX FREE.—None of the above bonds are taxed in 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, 1898, including the water debt, was \$940,427; assets in treasury, \$49,009; water debt, \$325,000; net debt, \$405,218. The city owns, in addition to the water-works and the Portsmouth & Dover RR, stock above mentioned, real estate, including schools, etc., which is valued at \$185,700; personal property (including fire department) valued at \$51,007. The par value of the Portsmouth & Dover stock held by the city on January 1, 1898, was \$161,200; market value over \$200,000.

ASSESSED VALUATION.—Assessed valuation in 1897 of real estate and personal property was \$8,354,592 (estimated at about 3/4 actual value); tax rate (per \$1,000) \$20.60.

POPULATION.—In 1890, 9,827; in 1880, 9,690; in 1870, 9,211 estimated 1898 at more than 11,000.

ROCHESTER.—{ W. G. BRADLY, Mayor. CHAS. W. BROWN, City Clerk.

Table with columns: LOANS—When Due, Total debt, Sinking fund, Net debt Jan. 1, 1898, Tax valuation 1897, Assessment about 3/4 actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1897 (est.), INTEREST on sewer bonds is payable at city treasury, on water bonds in Boston, Mass.

ROCKINGHAM CO.—WM. H. C. FOLLANSBY, Treasurer. County seats are Exeter and Portsmouth.

Table with columns: LOANS—When Due, Notes outstanding, Interest is payable in Boston, Total debt Jan. 1, 1898, Cash on hand, Net debt Jan. 1, 1898, Tax valuation 1898, County property 1895, Population in 1890 was.

SANDWICH.—D. D. ATWOOD, Treasurer.

Table with columns: Sandwich is in Carroll County. Bonds are not taxable. LOANS—When Due, Total debt Jan. 1, 1898, Total valuation 1897, Tax rate (per \$1,000), Population in 1890 was.

STRAFFORD CO.—GEORGE D. NOWELL, Treas.

Table with columns: County seat is Dover. LOANS—When Due, Total debt Jan. 1, 1898, Cash, etc., Net debt Jan. 1, 1898, Tax valuation in 1897, Tax rate (per \$1,000) '96, Population in 1890 was, JAIL NOTE, INTEREST on the 4 per cent bonds is payable at the National Bank of Redemption, Boston, Mass.

WHITEFIELD.—This village is in Coös County.

Table with columns: LOANS—When Due, Net debt June 1, 1897, Tax valuation 1897, Assessment about 1/2 actual value, Tax rate (per \$1,000) '97, Total debt June 1, 1897, Assets, Populat'n 1895 (Village) est., 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 in 1890.

Table with columns: Location, Total Debt, Assets, Assessed Valuat'n, Tax Rate, Population. Lists various locations like Alton, Belknap Co., Antrim, Hillsborough Co., Ashland, Grafton Co., Barrington, Strafford Co., Belmont, Belknap Co., Bethel, Grafton Co., Boscawren, Merrimack Co., Campton, Grafton Co., Charleston, Sullivan Co., Conway, Carroll Co., Dalton, Coös Co., Derry, Rockingham Co., Rochester, Grafton Co., Dublin, Cheshire Co., Epping, Rockingham Co., Goffstown, Hillsborough Co., Gorham, Coös Co., Grafton County, Hanover, Grafton Co., Harrisville, Cheshire Co., Henniker, Merrimack Co., Hillsborough, Hillsbor'h Co., Hollis, Hillsborough Co., Lancaster, Coös Co., Lebanon, Grafton Co., Lisbon, Grafton Co., Littleton, Grafton Co., Lyme, Grafton Co., Meredith, Belknap Co., Milton, Strafford Co., New Boston, Hillsbor'gh Co., Newcastle, Rockingham Co., Newmarket, Rockingham Co., Northwood, Rock'gham Co., Nottingham, Rock'gham Co., Pembroke, Merrimack Co., Peterborough, Hillsboro' Co., Plaistow, Rockingham Co., Raymond, Rockingham Co., Rollinsford, Strafford Co., Salem, Rockingham Co., S-abrook, Rockingham Co., Somersworth, Strafford Co., Springfield, Sullivan Co., Sunapee, Sullivan Co., Thornton, Grafton Co., Tilton, Belknap Co., Walpole, Cheshire Co., Warner, Merrimack Co., Wilton, Hillsborough Co., Winchester, Cheshire Co., Wolfeboro, Carroll Co.

State of Vermont.

ITS
DEBT, RESOURCES, &c.

Admitted as a State (Act February 18 1791) March 4, 1791
Total area of State (square miles) - - - - - 9,565
State Capital - - - - - Montpelier
Governor (term expires Oct. 1893) - - - - - Josiah Grout
Secretary of State, (term expires Oct. 1893) - C. W. Brownell
Treasurer, (term expires Oct. 1893), - - - - - 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 July 1, 1897, were as follows:

NAME AND PURPOSE.	-Interest-		-Principal-	
	Rate.	Payable.	When Due.	Outstand'g.
Agricultural College Fund	6	J & D	June 1, 1910	\$135,500
Floating debt July 1, 1897				192,443
State school tax to be distrib'd	5			87,348
do highway do	5			87,348

INTEREST is payable at the State treasury.
TOTAL DEBT, ETC.—The total debt of the State on July 1, 1897, not including State school and highway taxes distributed July 1, 1897, was \$327,943. On July 1, 1897, the total resources were \$702,754, including cash on hand and in banks \$67,113.

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

Years.	Real.	Personal.	Total.	Tax rate per \$1,000
1897	\$114,994,441	\$59,396,703	\$174,391,149	\$2.50
1896	113,700,464	60,996,759	174,697,223	1.00
1895	112,099,284	61,700,471	173,799,755	2.20
1894	112,087,665	63,045,247	175,132,912	1.00
1893	110,787,889	65,263,376	176,051,365	2.50
1890	112,895,125	65,157,388	178,052,513	.....

The tax rate for 1897 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, and tax of \$1.50 per \$1,000 to defray State expenses.

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 Legislature authorizes, the city, town, county or other civil division can issue. Of course the purpose of the improvement must be of a public character. 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 organized 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 outstanding bonds and notes. The Sections which grant this power are Sections 2769, 2775 and 2776, Chapter 132 of the Revised Statutes, Sections 2769 and 2776 are as follows:

SECTION 2769. A town which has outstanding and unpaid negotiable notes or bonds, issued to pay for stock subscribed to a railroad company, under any act of the general assembly, may issue other negotiable notes or bonds to pay or retire such outstanding notes or bonds.

SECTION 2775. A town having outstanding and unpaid orders, notes, bonds or coupons, issued under any act of the Legislature, for the purpose of the erection of public buildings, or in aid of public improvements, 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 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, 40,399 were females and 271 free colored. The total in 1800 was 154,465. Since that date each ten year aggregate is given below.

1890	332,422	1860	315,098	1830	280,652
1880	332,286	1850	314,120	1820	235,966
1870	330,551	1840	291,948	1810	217,895

SAVINGS BANKS INVESTMENTS—PRIVILEGES AND RESTRICTIONS.—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 relating to investments were amended. In 1894 only Section 26 was changed, which fixes the portion of the deposits a savings bank may put into a lot and building. In 1896 the only enactment was one providing that the capital 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, 1899.

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 relates only to obtaining and paying for insurance. Section 25 is as follows and has reference to investments on *personal security*.

SECTION 25—No loans or investments on personal security shall be made except upon at least two approved names, not less than two of whom 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 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.

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

- (1) 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;
- (2) 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;
- (3) 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;
- (4) In the municipal bonds, not issued in aid of railroads, of counties, cities and towns of five thousand or more inhabitants in the States of New Jersey, Wisconsin, Minnesota and Missouri, and in counties, cities and towns of ten thousand or more inhabitants in the States of Kansas, Nebraska, North Dakota, South Dakota, Oregon and Washington, but no investment shall be made in any of the counties, cities or towns in the States above named, except in cities of fifty thousand or more inhabitants, where the municipal indebtedness of such county, city or town exceeds five 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 deposit 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 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, &c., is restricted by the next section, and we give it in full. It is as follows:

SECTION 28.—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 savings banks to make deposits on call in banks and trust companies in 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 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 on 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.

Table with columns: LOANS—, When Due, Bonded debt Mar. 1, '98, Floating debt, Total debt Mar. 1, 1898, Assets, Tax valuation 1897, Assessment about 2/3 actual value, Tax rate (per \$1,000), Population in 1897 (est.), Population 1890.

INTEREST on refunding bonds is payable at the National Bank of Redemption of Boston; on other bonds at National Bank of Barre.

BENNINGTON.—C. H. DEWEY, Treasurer.

A village in Bennington Co., forming part of town of Bennington.

Table with columns: LOANS—, When Due, Total debt Jan. 1, 1898, Tax valuation 1897, Population in 1890, Population 1898 (estimated).

BENNINGTON.—{E. D. WELLING, Moderator.
{E. A. BOOTH, Clerk.

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

Table with columns: LOANS—, When Due, Bonded debt Jan. 1, '98, Assessed valuation, real, Assessed valuation, p'l, Total valuation, 1897, Population 1890, Population 1898 (est.).

BRATTLEBORO.—W. H. BRACKETT, Treas'r.

This town is in Windham County.

Table with columns: LOANS—, When Due, Total debt Feb. 1, 1898, Assessed valuations, real, Assessed valuations, p'l, Total valuations 1897, Assessment about 2/3 actual value, Total tax rate (per \$1,000), Population in 1897 (est.), Population in 1890.

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

BURLINGTON.—{HAMILTON S. PECK, Mayor.
{L. C. GRANT, Treasurer.

This city is in Chittenden County.

Table with columns: LOANS—, Interest, Principal, Name and Purpose, P.Ct. Payable, When Due, Outstand'g. City improvement bonds, Water bonds, Refunding imp. bonds, do do, do RR. bonds, do water bonds, do do, School bonds, do do, Street improvement bonds, do do.

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's bonded debt on February 1, 1898, was \$612,000, of which \$255,000 was water debt; floating debt, \$56,500; total debt, \$668,500; sinking funds, \$167,146; net debt, \$501,354. The sinking fund is invested in city bonds, and the interest amounts annually to about \$6,000. In addition 5 per cent of the taxes, amounting to about \$6,000, is annually appropriated to the sinking fund.

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

Table with columns: Years, Real, Personal, Total, Tax rate per \$1,000.

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 population in 1897 was about 17,000.

FAIR HAVEN.—Fair Haven is in Rutland County.

Table with columns: LOANS—, When Due, Total debt August, 1897, Tax valuation 1894, Tax rate (per \$1,000) '94, Population 1890, Population 1880.

LUDLOW.—FRANK A. WALKER, Clerk.

This village is in Windsor County.

Table with columns: LOANS—, When Due, Total debt Mar. 1, 1898, Tax valuation 1897, Assesment abt. 55 p.c. actual value, Tax rate (per \$1,000) '97, Population in 1890 was, Population in 1895 (est.).

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.

Table with columns: TOWN, VILLAGE, LOANS—, When Due, Bonded debt Mar. 1, 1898, Tax valuation 1897, Tax rate (per \$1,000) '97, Population 1890.

MONTPELIER.—{GEORGE H. GUERNSEY, Mayor.
{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.

Table with columns: LOANS—, When Due, Bonded debt Feb. 1, '98, Tax valuation 1897, Assessment about 2/3 actual value, Total tax (per \$1,000) '96, Value of water-wks. owned, do real estate owned, Population in 1890 was, Population in 1897 (est.).

INTEREST 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.

Is in Lamolle County.

Table with columns: LOANS—, When Due, Bonded debt Jan. 1, 1898, Floating debt, Total debt Jan. 1, 1898, Total valuation 1897, Assessment about 2/3 actual value, Tax rate (per \$1,000) '97, Population in 1895 (est.).

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

NEWPORT.—H. S. ROOT, Treasurer.

This village is in Orleans County.

Table with columns: LOANS—, When Due, Tax valuation 1897, Tax rate (per \$1,000) '97, Population in 1880 was, Population in 1890 was, Population 1896 was (est.).

INTEREST is payable at the Third National Bank, Boston.

NORTHFIELD.—H. C. CADY, Treasurer.

This village is in Washington County.

Table with columns: LOANS—, When Due, Floating debt (about), Total debt Feb. 1, '98, Assessed valuation, 1896, Assessment about 2/3 actual value, Population 1897 (est.).

PROCTOR.—{GEO. W. KEEFE, Mayor.
{WM. SMITH, Treasurer.

This village is in Rutland County.

Table with columns: LOANS—, When Due, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Tot. tax rate (per \$1,000) '98, Population in 1897 (est.), Population in 1890 was.

INTEREST is payable at Village Treasurer's office.

RANDOLPH.—W. H. DU BOIS, Treasurer.

This village is in Orange County.

Table with columns: LOANS—, When Due, Total debt Jan. 1, 1898, Tax valuation 1897, Total tax (per \$1,000), Population in 1890 was, Population in 1880 was.

RUTLAND.—FRED. A. FIELD, Treasurer.

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

Table with columns: LOANS—, When Due, SCHOOL DEBT—(Con.), General Debt, Tax valuation, 1894, Tax rate (per \$1,000) '94, Population in 1890 was, Population in 1880 was.

ordinary vote 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 RESTRICTIONS.—The provisions regulating the investments and loans of savings banks and institutions for savings in Massachusetts are contained in Section 21, Chapter 317, acts of 1894, and amendments thereof. All the provisions have been compiled by the Commissioners of Savings Banks, and we cannot do better than to give their compilation, which we do below in full—incorporating however an amendment passed March 16, 1898, which slightly changes the requirements as to investments in railroad bonds, so that bonds can only be purchased where dividends have been paid "of not less than 3 per cent per annum, &c."

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

Public Funds.—Aggregate of Investments Unlimited.—
Bonds of the United States.
Bonds of any of the New England States.
Bonds of the States of New York, Illinois, Pennsylvania, Ohio, Indiana, Iowa, Wisconsin, Michigan, Minnesota, Missouri and of the District of Columbia.

Bonds or notes of any county, city or town of this Commonwealth.
Bonds or notes of incorporated districts in Massachusetts whose net indebtedness* does not exceed five per cent of the last preceding valuation of the property therein for the assessment of taxes.

Bonds or notes of any city of the States of Maine, New Hampshire, Vermont, Rhode Island or Connecticut whose net indebtedness* does not exceed five per cent of the last preceding valuation of property therein for the assessment of taxes.

Bonds or notes of any county or town of the States of Maine, New Hampshire, Vermont, Rhode Island or Connecticut whose net indebtedness* does not exceed three per cent of the last preceding valuation of property therein for the assessment of taxes.

Bonds issued for municipal purposes, and refunding bonds issued to take up at maturity bonds which have been issued for other than municipal purposes, but on which the interest has been fully paid, of any city of the States of New York, Ohio, Illinois, Pennsylvania, Indiana, Michigan, Iowa, Minnesota, Missouri and Wisconsin, having at the date of such investment more than 30,000 inhabitants, as established by the last national or State census (or city census certified to by the city clerk or treasurer of said city, and taken in the same manner as a national or State census preceding such investment), and whose net indebtedness* does not exceed five per cent of the last preceding valuation of property therein for the assessment of taxes.

Railroad Bonds and Notes.—Aggregate of Investments 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 of not less than 3 per cent per annum on all its issues of capital stock for the two years next preceding such investment; or in the first mortgage bonds, guaranteed by such railroad company, of any railroad company so incorporated 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 located wholly or in part in the same, and has earned and paid regular dividends of not less than 3 per cent per annum for the two years next preceding such investment on all its issues of capital stock, notwithstanding the road of such company may be leased to some other railroad company.

Bonds or notes of any railroad company incorporated under the laws of this Commonwealth, whose road is located wholly or in part therein, unencumbered by mortgage, which has paid a dividend of not less than five per cent per annum for two years next preceding such investment.

Street railway companies shall not be considered railroad companies within the meaning of this section.

Bonds and notes of the New York New Haven & Hartford Railroad Company, issued according to law, notwithstanding the existence of a mortgage indebtedness not matured upon the whole or a part of the road of said railroad company.

Bonds or notes of the Old Colony Railroad Company, issued according to law, notwithstanding the mortgages on that part of its road formerly belonging to the Boston Clinton Fitchburg & New Bedford Railroad Company.

Bonds and notes of the Fitchburg Railroad Company, issued according to law.

Bonds and notes of the Boston & Lowell Railroad Corporation, issued according to law, notwithstanding the mortgages on that portion of its road formerly belonging to the Salem & Lowell and Lowell & Lawrence railroad companies.

First mortgage bonds of the Concord & Montreal Railroad, notwithstanding such company be formed by the union of two or more companies only one of which has paid regular dividends for the two years next preceding such investment on all its issues of capital stock, and notwithstanding the mortgage indebtedness existing on that part of its road formerly belonging to the Boston Concord & Montreal Railroad: *provided, however,* that said bonds shall be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indebtedness and, for the purpose of securing such payment at the maturity of the same, shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the board of commissioners of savings banks.

In the bonds of the Maine Central Railroad Company known as consolidated mortgage bonds, notwithstanding the existence of a mortgage indebtedness not matured upon the whole or a part of the road of said railroad company: *provided, however,* that said bonds be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indebtedness; and for the purpose of securing such payment at the maturity of the same, said bonds shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the board of commissioners of savings banks.

Bonds or notes of the Boston & Maine Railroad, issued according to law, notwithstanding any mortgages on that part of its railroad, franchises and property formerly belonging to the Eastern Railroad Company, the Eastern Railroad in New Hampshire or the Portsmouth Great Falls & Conway Railroad.

Bonds of the New York & New England Railroad Company issued

* 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 indebtedness.

according to law, and for the payment of the principal and interest of which first mortgages, made as provided in chapter three hundred and one of the acts of the year eighteen hundred and eighty-eight are held as collateral security under an indenture of trust duly made and entered into for that purpose: *provided,* that the amount of the bonds so issued shall not exceed the amount of the mortgages so held in trust, and that no one of said mortgages shall exceed in amount sixty per cent of the value of the real estate thereby mortgaged; and no investment in said bonds shall be made by any such corporation except upon the report of not less than two members of the board of investment, who shall certify to the value of the premises covered by each of said mortgages according to their best judgment, and such report shall be filed and preserved with the records of the corporation.

When the first mortgage indebtedness to the amount of three hundred and fifty thousand dollars, now existing upon that portion of the railroad of the Boston Revere Beach & Lynn Railroad Company lying between Boston and Lynn in this Commonwealth, and maturing on the fifteenth day of July in the year eighteen hundred and ninety-seven, shall have been discharged, savings banks and institutions for savings in this Commonwealth may invest their deposits and the income derived therefrom, in the bonds of said company issued according to law, notwithstanding the existence of the present mortgage indebtedness, not matured, upon that part of its railroad, franchise and property, formerly belonging to the Boston Winthrop & Shore Railroad Company.

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

Stock of any national bank located in any of the New England States.

Stock of any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within this Commonwealth, as provided for in chapter four hundred thirteen of the acts of the year eighteen hundred eighty-eight, or of those trust companies, or safe deposit and trust companies, incorporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters 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 stock of any one bank, trust company, or safe deposit and trust company not to exceed three per cent of deposits nor more than \$100,000, nor an amount exceeding one-quarter of the capital stock thereof.

Real Estate for Banking Purposes.—Five per cent of deposits but not exceeding \$200,000.—For the purpose of a site and the erection or preparation of a suitable 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 1886.

Loans on Real Estate.—Seventy per cent of whole amount of deposits.—First mortgages on real estate situated in this Commonwealth, 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.

Loans on Personal Security.—Thirty-three and one-third per cent of deposits and income. Bonds or other personal securities, payable and to be paid at a time not exceeding one year, with at least two sureties, if principal and sureties are all citizens of and resident in this Commonwealth, provided that the total liabilities to any such corporation of any person, partnership, company or corporation for money borrowed upon personal security, including in the liabilities of a partnership or company the liabilities of the several members thereof, shall at no time exceed five per cent of such deposits and income.

Loans on Railroad 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 Railroad Corporation; of the Boston & Providence Railroad Company; of the Connecticut River Railroad Company, and of the Old Colony Railroad Company, notwithstanding the road of each of said companies may be leased to some other railroad company; such note or notes not to exceed in any case seventy-five per cent of the market value of the securities pledged, and to be made payable on demand, and to be paid or renewed within one year of the date thereof.

Street railway companies shall not be considered railroad companies within the meaning of this section.

Loans on Public Funds.—Aggregate of Investments Unlimited.—Notes of any citizen of this Commonwealth, 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, Vermont, Rhode Island or Connecticut whose net indebtedness* does not exceed five per cent of the last preceding valuation of property therein for the assessment of taxes; bonds or notes of any county or town thereof whose net indebtedness* does not exceed three per cent of such valuation.

Loans not to exceed the par value of the securities pledged.
Notes of any citizen of this Commonwealth, with a pledge as collateral of the bonds of the States of Pennsylvania, Ohio, Michigan, Indiana, Illinois, Wisconsin, Iowa, Minnesota, Missouri and of the District of Columbia; 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 maturity bonds which have been issued for other than municipal purposes, but on which the interest has been fully paid, which has at the date of such investment more than 30,000 inhabitants, as established by the last national or State census, or city census taken in the same manner as a 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 to exceed eighty per cent of the market value of the securities pledged.

Loans on Railroad Bonds.—Aggregate of Investments Unlimited.—Notes of any citizen of this Commonwealth, with a pledge as collateral of any of the following securities, viz.: First mortgage bonds of any railroad company incorporated by 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 two years next preceding such investment.

First mortgage bonds, guaranteed by such railroad company, of any railroad company so incorporated, whose road is thus located.

Bonds or notes of any railroad company incorporated under the laws of this Commonwealth whose road is located wholly or in part in the same, which is unencumbered by mortgage, and which has paid a divi-

dend of not less than five per cent per annum for two years next preceding such investment.

First mortgage bonds of any railroad company incorporated under the authority of any of the New England States and whose road is located wholly or in part in the same, and has earned and paid regular dividends for the two years next preceding such investment on all its issues of capital stock, notwithstanding the road of such company may be leased to some other railroad company.

Bonds and notes of the New York New Haven & Hartford Railroad Company.

Bonds or notes of the Old Colony Railroad Company.

Bonds or notes of the Fitchburg Railroad Company.

Bonds or notes of the Boston & Lowell Railroad Corporation.

First mortgage bonds of the Concord & Montreal Railroad, notwithstanding such company be formed by the union of two or more companies, only one of which has paid regular dividends for the two years next preceding such investment on all its issues of capital stock, and notwithstanding the mortgage indebtedness existing on that part of its road formerly belonging to the Boston Concord & Montreal Railroad: provided, however, that said bonds shall be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indebtedness and, for the purpose of securing such payment at the maturity of the same, shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the board of commissioners of savings banks.

In the bonds of the Maine Central Railroad Company known as consolidated mortgage bonds, notwithstanding the existence of a mortgage indebtedness not matured upon the whole or a part of the road of said railroad company: provided, however, that said bonds be issued in whole or in part to renew and refund said existing first mortgage indebtedness, and that an amount of such bonds equal at the par value to the amount of such existing mortgage indebtedness shall, by the terms of the mortgage securing the same, be made applicable exclusively to the payment of such existing mortgage indebtedness; and for the purpose of securing such payment at the maturity of the same, said bonds shall be deposited with and held by such trust company, incorporated under the laws of this Commonwealth and doing business in the city of Boston, as may be approved by the Board of Commissioners of Savings Banks.

Bonds or notes of the Boston & Maine Railroad, issued according to law, notwithstanding any mortgages on that part of its railroad, franchises and property formerly belonging to the Eastern Railroad Company, the Eastern Railroad in New Hampshire or the Portsmouth Great Falls & Conway Railroad.

Loans not to exceed the par value of the securities pledged.

Loans on Bank Stock.—Thirty-five 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 national bank located in any of the New England States; or the stock of any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within this Commonwealth, as provided for in chapter four hundred thirteen of the acts of the year eighteen hundred eighty-eight, or of those trust companies, or safe deposit and trust companies, incorporated as such by special charters granted under the laws of and doing business within this Commonwealth, whose special charters require them to provide the same security as prescribed in sections thirteen and fourteen of said chapter four hundred thirteen.

Loans to be made at no more than eighty per cent of the market value of the stock pledged, and not exceeding the par value thereof.

Holdings, by way of investment or as security for loans, in the stock of any one bank, trust company, or safe deposit and trust company, not to exceed three per cent of deposits, nor more than \$100,000, nor an amount exceeding one-quarter of the capital stock thereof.

Loans to Depositors.—Aggregate of Investments Unlimited.—Personal notes of depositors in the corporation, but not exceeding one half of the amount of his deposit to a depositor, with pledge of deposit and book of such depositor as collateral security.

Deposits in Banks.—Aggregate of Investments Unlimited.—May deposit sums of money, on call, in any bank incorporated under the laws of this Commonwealth, or in any national bank located in any of the New England States, or in any trust company, or safe deposit and trust company, incorporated under the laws of and doing business within this Commonwealth, as provided for in chapter four hundred thirteen 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 fourteen of said chapter four hundred thirteen, to an amount not exceeding five per cent of total deposits in any one such bank or company, but such deposits shall not exceed in amount twenty-five per cent of the capital stock and surplus of such depository.

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 \$158,029,875 on May 1, 1897, at an average interest rate of about 4 per cent. The amount raised by taxation for interest alone in 1897 was \$6,321,195.

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:

Table with 4 columns: Year, Valuation, Net Debt, Percentage. Rows from 1897 to 1871.

ABINGTON.—G. R. FARRAR, Treasurer.

This town is in Plymouth County.

Table with 2 columns: LOANS—When Due. Total debt Jan. 1, 1898... \$173,276

INTEREST is payable in Boston at the National Bank of Redemption

ADAMS.—This town is in Berkshire County.

Table with 2 columns: LOANS—Am't Outst'g. Public Building... \$6,200

AGAWAM.—J. W. HASTINGS, Treasurer.

Agawam is in Hampden County.

Table with 2 columns: LOANS—When Due. Sinking fund... \$3,696

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. { N. E. COLLINS, Clerk.

Amesbury township is in Essex County.

Table with 2 columns: LOANS—When Due. Net debt Feb. 15, 1898... \$73,866

AMHERST.—C. H. EDWARDS, Treasurer.

This town is in Hampshire County.

Table with 2 columns: LOANS—When Due. Total debt Feb. 15, 1898... \$106,700

ANDOVER.—{ GEO. A. PARKER, Treasurer. { ABRAHAM MARLAND, Clerk.

This town is in Essex County.

Table with 2 columns: LOANS—When Due. Bonded debt Jan. 1, 1898... \$155,000

INTEREST is payable at the Nat. Bank of Commonwealth, Boston.

ARLINGTON.—B. DELMONT LOCKE, Treasurer.

This town is in Middlesex County.

Table with 2 columns: LOANS—When Due. 4s, A&O, \$10,000... 1927

ATHOL.—{ SAMUEL LEE, Treasurer. { CHARLES F. RICHARDSON, Clerk.

This town is situated in Worcester County.

Table with 2 columns: LOANS—When Due. SEWER LOAN (outside debt limit.)

The sewer loan is secured by sinking fund.

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.

Table with 2 columns: LOANS—When Due. WATER BONDS—(CON.)

POPULATION.—In 1897 population was 35,863; in 1890 it was 27,294; in 1880 it was 13,608; in 1870 it was 8,007.

BROOKLINE.—GEORGE H. WORTHLEY, Treas.

This town is in Norfolk County.

Table with columns: LOANS—When Due, PARK BONDS—(Con.)—When Due, STREET NOTES, WATER SCRIP. Includes various bond types and amounts.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows the total municipal debt, the sinking fund held by it against the same, and the water debt, in each of the years mentioned:

Table showing financial data for Brookline: Total debt, Sinking funds, Net debt, Deduct water debt, Net debt as defined by law, Net debt allowed by law, Available balance.

The sinking funds are mostly invested in sundry municipal bonds.

TOWN PROPERTY.—The town's total assets, including buildings, parks, water works, sinking fund, etc., amount to \$4,672,199. The water works are valued at \$938,585.

ASSESSED VALUATION and tax rate have been as follows:

Table showing Assessed Valuation and Rate of Tax for Brookline for years 1897 and 1896.

POPULATION.—In 1898 population (est.) 17,500; in 1890, 12,103.

CAMBRIDGE.—A. F. SORTWELL, Mayor. WILLIAM W. DALLINGER, Treasurer.

This city is in Middlesex County.

Table with columns: LOANS—When Due, SEWER BONDS—(Con.)—When Due, STREET LOAN, STREET WIDENING BONDS, CEMETERY, CLAY LAND LOAN, MUNICIPAL BONDS, PARK BONDS, WATER BONDS, PAVING BONDS, SCHOOL BONDS.

INTEREST on bonds is payable at the Nat. Bank of Redemption, Bos.

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

Table showing financial data for Cambridge: Total bonded debt, Sinking funds, Net municipal debt, Water debt (additional), Sinking funds, Net water debt, Net city and water debt.

The city has no floating debt. The borrowing capacity for 1898 is \$572,935.

The sinking fund for the ten-year loans receives yearly 8 1/2 per cent of the amount of outstanding bonds, for fifteen year loans 5 per cent yearly, for the twenty-year loans 3 1/2 per cent, for the thirty-year loans 2 per cent and for the forty-year loans 1 1/4 per cent.

CITY WATER WORKS.—The cost of the water works up to December 1, 1897, was \$5,285,926, while the net debt on the same is \$2,497,462. In year 1897 receipts from water rates were \$291,457.

ASSESSED VALUATION.—The city's assessed valuation and tax rate at various periods have been as follows, property being taken at cash value:

Table showing Assessed Valuation and Rate of Tax for Cambridge for years 1897 to 1880.

POPULATION.—In 1890 population was 70,028; in 1880 it was 52,669; in 1870 it was 39,634. According to State census population in 1895 was 81,643.

CANTON.—ROBERT BIRD, Treasurer. WALTER AMES, Clerk.

This town is in Norfolk County.

Table with columns: LOANS—When Due, WATER BONDS, REFUNDING BONDS, ROAD FUND NOTES. Includes financial data for Canton.

INTEREST is payable at the town treasury.

CHATHAM.—LEVI ATWOOD, Treasurer.

This town is in Barnstable County.

Table with columns: LOANS—When Due, CHATHAM RR. BONDS, REFUNDING BONDS, ROAD FUND NOTES. Includes financial data for Chatham.

INTEREST on the railroad bonds is payable at the Bank of Commonwealth, Boston; on the road fund bonds at Cape Cod Savings Bank, Harwich, Mass.

CHELSEA.—SETH J. LITTLEFIELD, 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 will be payable in 1911.

Table with columns: LOANS—When Due, PUBLIC IMP. LOAN—Continued—When Due, SPECIAL LOANS—When Due. Includes financial data for Chelsea.

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 Massachusetts cities does not apply.

Table showing financial data for Chelsea: Loans and debt, Sinking fund, Net debt, Water debt (add'l), do sinking fund, Net water debt, Total net debt.

* Including improvement loan.

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:

Table showing Assessed Valuation and Rate of Tax for Chelsea for years 1897 to 1880.

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

CHICOPEE.—{ GEO. D. ELDRIDGE, Mayor.
{ JOHN D. WHITE, Treasurer.
Chicopee is in Hampden County and was incorporated as a city in 1890.

Table with columns: LOANS—, When Due., and LOANS—, When Due. listing various bonds and their terms.

CLINTON.—

This town is in Worcester County.

Table with columns: LOANS—, When Due., and Tax valuation 1897, Tax rate (per M.) '97, Population in 1895 was, Population in 1890 was.

CONCORD.—This town is in Middlesex County.

Table with columns: LOANS—, When Due., Total debt May 1, 1897, Sinking funds, Tax valuation 1897, Tax rate (per \$1,000) 1897, Population in 1890 was.

DALTON FIRE DISTRICT.—JOHN D. CARSON, Treasurer.

In Berkshire County.

Table with columns: LOANS—, When Due., Tax valuation, real, Tax valuation, personal, Total valuation, 1897, Assessment about 3/4 actual value, Town tax (per \$1,000) '97, Population 1895 (of town), Population 1890 (of town).

There has never been any tax levied by the fire district, as water rents pay all expense and a balance of about \$1,000 is appropriated yearly for improvements or sinking funds.

INTEREST on the bonds due in 1914 is payable at Boston and Pittsfield; on others at Pittsfield, Mass.

DANVERS.—{ A. P. LEAROYD, Town Treasurer.
{ JULIUS PEALE, Clerk.

This town is in Essex County.

Table with columns: LOANS—, When Due., WATER BONDS—, and various bond details.

DEDHAM.—{ E. A. BROOKS, Treasurer.
{ DON GLEASON HILL, Clerk.

Table with columns: LOANS—, When Due., Assessed valuation, real, Assessed valuation, pers'l, Total valuation 1897, Tax rate (per \$1,000) 1897, Population in 1890 was, Population in 1897 (est.).

DUXBURY.—{ J. W. SWIFT, Treasurer.
{ GEO. H. STEARNS, Clerk.

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

Table with columns: LOANS—, When Due., ALMSHOUSE NOTE—, and various bond details.

EASTHAMPTON.—JOS. W. WILSON, JR., Treas.

This town is in Hampshire County.

Table with columns: Town notes, 4s to 4 1/2s, Water debt (included), Tax valuation, real, Tax valuation, person'l.

EVERETT.—{ FRANCIS E. DYER, Mayor.
{ NATHAN NICHOLS, Treasurer.

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.

Table with columns: LOANS—, When Due., WATER BONDS—, and various bond details.

INTEREST on the water bonds and sewer bonds is payable at the Winthrop Nat. Bank, Boston; on city notes by Treasurer's check.

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

Table with columns: Total debt, Sinking funds, Net debt, Water debt (included in above).

ASSESSED VALUATION.—The assessed valuation of real estate in 1897 was \$14,262,900; personal property, \$665,100; total, \$14,928,000.

928,000; total tax rate (per \$1,000), \$18.70. Property is assessed at a fair cash value.

POPULATION.—In 1897 about 21,000; 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.

Table with columns: LOANS—, When Due., Total debt Mar. 1, 1898, Assessed valuation, real, Assessed valuation, pers'l, Total valuation 1897, Tax rate (per \$1,000) 1897, Population in 1897.

FALL RIVER.—{ AMOS JACKSON, Mayor.
{ HENRY W. CLARK, City Auditor.

Fall River is in Bristol County.

Table with columns: LOANS—, When Due., SEWER BONDS—, When Due., and various bond details.

Table with columns: WATER BONDS—, When Due., and various bond details.

Table with columns: MUNICIPAL BONDS—, When Due., and various bond details.

Table with columns: PAVING BONDS—, When Due., and various bond details.

Table with columns: PUBLIC LIBRARY—, When Due., and various bond details.

Table with columns: SCHOOL BONDS—, When Due., and various bond details.

Table with columns: REFUNDING WATER—, When Due., and various bond details.

Table with columns: * Special loans.

INTEREST on most of the bonds is paid only at the office of the City Treasurer; on some small issues, in Boston.

TOTAL DEBT, Etc.—The subjoined statement shows Fall River's total municipal debt, the additional water debt, and the sinking funds held by the city against the same, on the dates named:

Table with columns: Municipal bonded debt, Permanent loan, &c., Total debt, Sinking fund, &c., Net city debt, Special loans, less sinking f'nds, Net city debt, less spec'l loans, Water debt (additional), Water sinking funds.

Net water debt.

Tot. net debt, less special loans.

ASSESSED VALUATION.—The city's assessed valuation (about the same as real value) and tax rate have been as follows:

Table with columns: Years—, Real Estate, Personal Property, Total Valuation, Rate of Tax per \$1,000.

POPULATION.—In 1897 population was 101,106; in 1890 it was 74,398; in 1880 it was 48,961; in 1870 it was 26,766. In 1898, according to local figures, 101,106.

FITCHBURG.—{ HENRY F. ROCKWELL, Mayor.
{ GEORGE E. CLIFFORD, Treasurer.

This city is in Worcester County.

Table with columns: LOANS—, When Due., and various bond details.

HOLLISTON.—JAMES F. FISKE, Town Treas.

This town is in Middlesex County.

Table with columns: LOANS—, WAR LOAN—, When Due., Assessment about 3/4 actual value. Total tax (per \$1,000) '97...\$21'30

HOLYOKE.—MICHAEL CONNORS, Mayor. PIERRE BONVOULOIR, City Treasurer.

This city is in Hampden County.

Table with columns: LOANS—, NAME OR PURPOSE., Interest—, Principal—, When Due., Outstanding.

INTEREST on the water bonds and on the city bonds due in 1899 is payable at the City Treasury; on all other bonds at the National Hide & Leather Bank, Boston.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Holyoke's total municipal debt and the sinking fund held by the city against the same on the dates named.

Table with columns: Jan. 1, '98., Jan. 1, '97., Jan. 1, '96., Jan. 1, '95.

Table with columns: Net debt., Water debt, incl. above \$500,000

CITY PROPERTY—Included in the city's sinking fund as given above for January 1, 1898, is \$226,500 Holyoke & Westfield RR. stock

ASSESSED VALUATION—The city's assessed valuation and tax rate have been as follows, real estate being taken "at about 60 per cent cash value."

Table with columns: Years—, Real, Personal, Total, Rate of Tax per \$100.

POPULATION—In 1896 population was 44,153; in 1890 it was 35,528; in 1880 it was 21,915; in 1870 it was 10,733; in 1896 (according to local figures) it was 44,153.

HOPKINTON.—GEORGE L. HEMENWAY, Treasurer. WILLIAM E. POWERS, Clerk.

This town is in Middlesex County.

Table with columns: LOANS—, Amount., Tax valuation in 1897., Tax rate (per \$1,000) '97, Population in 1895 was., Population in 1890 was.

HUDSON.—SAVILLIAN AKNOLD, Treasurer. D. W. STRATTON, Clerk.

This town is situated in Middlesex County.

Table with columns: LOANS—, Amount., Net debt Jan. 1, 1898., Tax valuation in 1897., Total tax (per \$1,000) '97, Population in 1895 was., Population in 1890 was.

HYDE PARK.—HENRY S. BUNTON, Treasurer. HENRY B. PERRY, Clerk.

This town is in Norfolk County.

Table with columns: LOANS—, When Due., SEWER LOAN—, Tax valuation, real, Tax valuation, personal, Total valuation 1897., Total valuation 1882., Tax rate (per \$1,000) 1897., Population in 1895 was., Population in 1890 was.

IPSWICH.—THOMAS E. CONDON, Treasurer.

This town is in Essex County.

Table with columns: LOANS—, When Due., Tax valuation, real, Tax valuation, personal, Total valuation 1897., Assessment about 3/4 actual value, Tax rate (per \$1,000) '97., Population in 1895 was., Population in 1890 was.

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

LAWRENCE.—J. H. EATON, Mayor. ARTHUR A. BAILEY, Treasurer.

This city is in Essex County.

Table with columns: LOANS—, When Due., SEWER BONDS—, When Due., BRIDGE BONDS—, WATER BONDS—, When Due.

Table with columns: LOANS—, When Due., Net debt May 1, 1897., Water debt (included), Assessed valuation, real, Assessed valuation, per \$1,000, Total valuation 1897., Assessment about full value, Tax rate (per \$1,000) 1897., Population in 1890 was., Population in 1890 was.

PAR VALUE OF BONDS.—The bonds are of various denominations.

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

CITY PROPERTY.—The city owns property valued at \$2,138,783, including \$1,136,799 for water works.

LEOMINSTER.—C. A. JOSLIN, Treasurer.

This town is in Worcester County.

Table with columns: LOANS—, When Due., LOANS—, When Due., WATER WORKS—, TOWN HALL AND SCHOOL—, SEWER LOANS—.

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 Leominster; on all other loans at Boston.

LEXINGTON.—G. S. HARRINGTON, Treasurer. L. A. SAVILLE, Clerk.

This town is in Middlesex County.

Table with columns: LOANS—, When Due., SCHOOL HOUSE NOTES—, WATER WORKS BONDS—, REFUNDING WATER—.

LINCOLN.—CHAS. S. WHEELER, Treasurer.

This is a town of Middlesex County.

Table with columns: LOANS—, When Due., Assessment about 3/4 actual value, Total tax (per \$1,000) '97., Population in 1895 was., Population in 1890 was., Population in 1880 was.

INTEREST is payable at National Bank of Commonwealth, Boston.

LONG MEADOW.—This town is in Hampden County.

Table with columns: LOANS—, When Due., Tax valuation, personal, Total valuation 1897., Assessment about 3/4 actual value, Total tax (per \$1,000) '97., Population in 1895 was., Population in 1885 was.

LOWELL.—JAMES W. BENNETT, Mayor. CHARLES F. COBURN, Treasurer.

This city is in Middlesex County.

Table with columns: LOANS—, When Due., BRIDGES—, MISCELLANEOUS—(Con.), PARK BONDS—, PUBLIC BUILDINGS—, C. H. & M. BUILDING—, GRADE CROSSING—, MISCELLANEOUS—.

Table with columns: LOANS—When Due. Includes Sewers (Con.), Streets, and various bond issues with amounts and dates.

Table with columns: LOANS—When Due. Includes Water Works, Streets, and various bond issues with amounts and dates.

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.

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

Table showing Assessed Valuation and Rate of Tax per \$1,000 for years 1897-1870. Columns include Years, Real, Personal, Total, and Rate of Tax.

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

TOTAL DEBT, SINKING FUNDS, ETC.—

Table comparing Total Debt and Sinking Funds for Jan. 1, '98, Jan. 1, '97, and Jan. 1, '96. Includes Net Debt and Water Debt.

CITY PROPERTY.—The city owns real estate and personal property 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:

Table showing Assessed Valuation and Rate of Tax per \$1,000 for years 1897-1887. Columns include Years, Real Estate, Personal, Total, and Rate of Tax.

POPULATION.—In 1895 population was 84,359; in 1890 77,896.

LYNN.—WALTER L. RAMSDELL, Mayor.

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.

Table with columns: LOANS—When Due. Includes Cemetery Land, Engine House, Fire Apparatus, Municipal Loan, Park Loan, Police Station, School House, Sewer Loan, and various bond issues.

Table with columns: LOANS—When Due. Includes Sewer Loan (Con.), Street Improvement, Public Parks, and various bond issues.

MALDEN.—JOHN E. FARNHAM, Mayor. HENRY A. WILDER, Auditor.

This city is in Middlesex County, and was incorporated Jan. 2, 1882.

Table with columns: LOANS—When Due. Includes Brick Sidewalks, Sewerage, Drainage Bonds, Paving Bonds, Almshouse Bonds, Street Loans, Fire Department, School House Loans, Public Parks, and various bond issues.

INTEREST is payable at the Nat. Bank of Redemption of Boston.

TOTAL DEBT, SINKING FUNDS, ETC.—

Table comparing Total Debt and Sinking Funds for years 1898, 1897, 1896, and 1895. Includes Net Debt and Water Debt.

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

ASSESSED VALUATION.—Real estate is assessed at about 75% of its value:

Table showing Assessed Valuation and Rate of Tax per \$1,000 for years 1897-1890. Columns include Years, Real, Personal, Total, and Rate of Tax.

POPULATION.—In 1895 population was 29,706; in 1890 it was 23,031; in 1880 it was 12,017. Present population (estimated), 30,872.

MANCHESTER.—EDWIN P. STANLEY, Treas.

This town is in Essex County.

Table with columns: LOANS—When Due. Includes Town Bonds, Water Bonds, and various bond issues.

MARBLEHEAD.—WILLIAM GILLEY, Treas.

This town is in Essex County.

Table with columns: LOANS—When Due. Includes Electric-Light Bonds, Refunding Bonds, Town Notes, and various bond issues.

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.

(c) coupon, (r) registered.

The loans marked thus (*) in the above table are authorized by special acts of Legislature in excess of the city's legal debt limit. The total amount of outstanding bonds thus authorized is \$500,000.

PAR VALUE OF BONDS.—The bonds are \$500 to \$2,500 each.

INTEREST—WHERE PAYABLE.—Coupons are payable at the Bank of the Republic, Boston, or at the City Treasurer's office, Lynn; other interest is payable by City Treasurer only.

TOTAL DEBT, ETC.—The total debt on May 1, 1897, was \$4,314,350. The subjoined statement shows Lynn's total municipal debt, the sinking fund held by the city against the same, the water debt, and the city's floating debt, on each of the dates indicated.

Table comparing Total Debt and Sinking Funds for May, 1897, and May, 1896. Includes Funded Debt and Sinking Funds.

BONDED DEBT on March 1, 1898, was \$306,500; water debt (included), \$214,500; floating debt, \$19,500; total debt, \$326,000; sinking fund, \$2,000.

TAX VALUATION (about the same as actual value) has been:

Table with columns: Years, Real, Assessed Valuation (Personal, Total), Rate of Tax per \$1,000. Rows for years 1897-1891.

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

MARLBOROUGH.—(EUGENE G. HOITT, Mayor. G. S. HASKELL, Auditor.)

This place is in Middlesex County; incorporated as a city on January 1, 1891.

Table with columns: Years, When Due, CITY NOTES, WATER BONDS, GENERAL LOAN—A&B&D, SEWER BONDS 1891, SCHOOL NOTES. Rows for various years and bond types.

INTEREST on bonds is payable at the Winthrop Nat. Bank, Boston. WATER WORKS are self-supporting and the value of the city property is \$1,280,664.95.

MARSHFIELD.—GEO. H. WEATHERBEE, Clerk.

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

Table with columns: Years, When Due, LOANS—RAILROADS, &c., TAX VALUATION. Rows for years 1898-1899.

INTEREST is payable by the Cambridge Savings Bank.

MAYNARD.—W. H. GUTTERIDGE, Treasurer.

This town is in Middlesex County.

Table with columns: Years, When Due, LOANS—WATER BONDS, TAX VALUATION. Rows for years 1919-1920.

MEDFORD.—(L. H. LOVERING, Mayor. PARKER R. LITCHFIELD, Treasurer.)

Medford is in Middlesex County.

Table with columns: Years, When Due, LOANS—PLAY-GROUND BONDS, PUBLIC BUILDING BONDS, SEWER BONDS, MUNICIPAL LOAN BONDS, WATER-WORKS BONDS. Rows for various years and bond types.

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 Boston. All notes and interest on same are paid by City Treasury.

MELROSE.—(EDWIN C. GOULD, Auditor. GEORGE NEWHALL, Treasurer.)

This town is in Middlesex County.

Table with columns: Years, When Due, LOANS—SEWER BONDS, WATER WORKS, SCHOOL BONDS, TOWN HALL (renewal). Rows for various years and bond types.

Table with columns: Years, When Due, LOANS—WATER DEBT, SEWER DEBT, TAX VALUATION. Rows for years 1897-1899.

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, Town Clerk.

Methuen is in Essex County.

Table with columns: Years, When Due, LOANS—WATER BONDS, TOWN NOTES, BOND DEBT APR. 1, '98. Rows for various years and bond types.

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

MIDDLEBOROUGH.—A. H. EATON, Treas.

This town is in Plymouth County. The town of Middleborough and the Fire District of Middleboro are distinct organizations.

Table with columns: Years, When Due, LOANS—IMPROVEMENT BONDS, RAILROAD LOAN, LIGHT BONDS, SEWER LOAN. Rows for various years and bond types.

TOTAL DEBT, ETC.—Total debt of the town March, 1898, was \$179,455. The Fire District on Jan. 1, 1895, owed \$72,000 on account of water works; sinking fund, \$2,072.

ASSESSED VALUATION, ETC.—In 1897 the assessed valuation of real estate was \$3,323,270; personal property, \$488,635; total, \$3,811,905; total tax rate (per \$1,000) \$18.75. 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.—LEVI S. GOULD, Chairman Board Commissioners; J. O. HAYDEN, Treasurer.

County seats are Lowell and Cambridge.

Table with columns: Years, When Due, LOANS—BUILDING BONDS, COURT HOUSE BONDS—1895. Rows for various years and bond types.

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 Co. Property assessed about actual value.

Table with columns: Years, When Due, LOANS—REFUNDING (gold notes), SCHOOL (gold notes). Rows for various years and bond types.

INTEREST is payable at the Milford Savings Bank.

MILLBURY.—Worcester County.

Table with columns: Years, When Due, LOANS—WATER BONDS. Rows for years 1898-1903.

MONSON.—This town is in Hampden County.

Table with columns: Years, When Due, LOANS—WATER-WORKS BONDS. Rows for years 1898-1922.

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 town debt is as follows:

Table with columns: Years, When Due, LOANS—SEWER BONDS. Rows for years 1905-1915.

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

NATICK.—(EDWARD CLARK, Treasurer. JAMES MC MANUS, Clerk.

Table with columns: LOANS—When Due, Total debt Mar. 11, 1898, Tax valuation 1897, Total tax per \$1,000 1897, Population in 1895, Population in 1890.

NEEDHAM.—(LEVI LADD, Treasurer. THOMAS SUTTON, Clerk.

Table with columns: LOANS—When Due, Total debt Jan. 1, 1898, Tax valuation, real, personal, Total valuation 1897, Assessment about 1/2 actual value, Total tax (per \$1,000) '97, Population in 1895, Population in 1890.

NEW BEDFORD.—(CHAS. S. ASHLEY, Mayor. JAS. H. HATHAWAY, Treas'r.

Table with columns: LOANS—When Due, CITY IMPROVEMENT (reg. & con.), SEWER BONDS (reg.), PARK BONDS (reg.), SEWER BONDS (reg.), WATER DEBT, SCHOOL DISTRICT BONDS, WHARF BOND, WATER LOAN (reg. & con.).

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 Boston; on all others at the office of the City Treasurer.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement 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.

Table with columns: Year, Total debt, Sinking funds, Net debt, Water debt, Park debt.

On March 1, 1897, the city had no floating debt. The Park Loan of 1942 and the wharf bonds are authorized outside of debt limit.

The municipal sinking fund receives yearly about \$90,400 and the water sinking fund \$26,700.

CITY PROPERTY.—City's water-works valued 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:

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000.

POPULATION.—In 1895 population was 55,316; in 1890 it was 40,733; in 1880 it was 26,845; in 1870 it was 21,320.

NEWBURYPORT.—(GEO. H. PLUMER, Mayor. J. V. FELKER, Treasurer.

This city is in Essex County. The city owns the option of purchasing the water works, now in the hands of a private corporation.

Table with columns: LOANS—When Due, ARMORY BONDS, CITY BONDS, SEWER BONDS, SCHOOL BONDS.

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.

NEWTON.—(HENRY E. COBB, Mayor. SETH A. RANLETT, Treasurer.

The city is situated in Middlesex County. Newton is one of the few Northern cities having tax-receivable coupons attached to any of its bonds. See below.

Table with columns: LOANS—When Due, BOULEVARD BONDS, CITY BONDS, SEWER BONDS, SCHOOL BONDS.

Table with columns: LOANS—When due, HIGHWAY LOANS, SEWER BONDS (CON.), MISCELLANEOUS BONDS, PARK BONDS, SCHOOL LOANS, SEWER BONDS, PAR VALUE OF BONDS.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, real estate being at about market value:

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000.

Tax rate in 1897 included city tax proper, \$15 11; State tax, \$0 44; county tax, \$0 65; total, \$16 20 per \$1,000.

TAX-RECEIVABLE COUPONS.—Water bonds for \$2,000,000, and school, municipal, sewer, park and stable bonds for \$1,156,000 carry tax-receivable coupons.

POPULATION.—In 1890 population was 24,379; in 1880 it was 16,995; in 1870 it was 12,825. By State Census in 1895 was 27,590.

NORFOLK COUNTY.—CHAS. H. SMITH, Treas.

Dedham is the county seat.

NOTES.—When Due, 3 1/2% \$10,000 June 26, 1898, 3 1/2% 90,000 1899-1904 (\$15,000 yearly on June 26)

Total debt Jan. 1, 1898 \$100,000 Assessed valuation '97 \$180,133,435 Population 1890 \$118,950 (\$34,000 yearly on June 26)

NORTH ADAMS.—(H. T. CADY, Mayor. JAS. W. HARDENBERGH, Treas.

This city is in Berkshire County.

LOANS—When Due, PERMANENT IMPROVEMENT LOAN—\$45,000 1898-1902 (\$9,000 yearly), Bonded debt Jan. 1, '98 \$548,833, Water debt (additional) 452,750

Tax valuation, real \$6,828,325 Tax valuation, personal 1,708,737 Tax valuation 1897 8,537,062 Tot. tax (per \$1,000) '97 24-00 Population in 1896 (est.) 22,000 Population in 1890 was 16,074

INTEREST is payable in Boston and North Adams.

NORTHAMPTON.—(H. P. FIELD, Mayor. GEO. W. CLARK, Treasurer.

This city is in Hampshire County.

LOANS—When Due, BRIDGE NOTES—\$26,750 May 15, 1901, RAILROAD LOAN—\$74,000 May 1, 1904

SCHOOL BONDS—4 1/2% \$50,000 Jan. 1, 1915, 4 1/2% 3,000 July 1, 1898, 4 1/2% 2,400 July 1, 1899, 4 1/2% 15,000 Nov. 1, 1907

SEWER LOANS—M & N \$25,000 Nov. 15, 1893 (\$12,500 due yearly) to Nov. 15, 1899, 4 1/2% \$150,000 July 1, 1902

Water debt \$24,000 g. May 6, 1898 (\$6,000 due semi-ann.) to Nov. 6, 1899, 4 1/2% \$50,000 Oct. 1, 1900, 4 1/2% \$100,000 May 1, 1909

Total debt Sept. 1, 1897 \$523,650 Net debt Sept. 1, 1897 485,450 Water debt included 186,000 Assessed valuation, real 9,098,180 Assessed valuation, pers. 2,303,681 Total valuation 1897 11,401,861 Asses'm't about 80% actual value, Tax rate (per \$1,000) 1897 \$15 00 Population 1890 14,990 Population 1897 (estimated) 17,000

INTEREST is payable in Boston and North Adams.

NORTHAMPTON.—(H. P. FIELD, Mayor. GEO. W. CLARK, Treasurer.

This city is in Hampshire County.

LOANS—When Due, BRIDGE NOTES—\$26,750 May 15, 1901, RAILROAD LOAN—\$74,000 May 1, 1904

SCHOOL BONDS—4 1/2% \$50,000 Jan. 1, 1915, 4 1/2% 3,000 July 1, 1898, 4 1/2% 2,400 July 1, 1899, 4 1/2% 15,000 Nov. 1, 1907

SEWER LOANS—M & N \$25,000 Nov. 15, 1893 (\$12,500 due yearly) to Nov. 15, 1899, 4 1/2% \$150,000 July 1, 1902

Water debt \$24,000 g. May 6, 1898 (\$6,000 due semi-ann.) to Nov. 6, 1899, 4 1/2% \$50,000 Oct. 1, 1900, 4 1/2% \$100,000 May 1, 1909

Total debt Sept. 1, 1897 \$523,650 Net debt Sept. 1, 1897 485,450 Water debt included 186,000 Assessed valuation, real 9,098,180 Assessed valuation, pers. 2,303,681 Total valuation 1897 11,401,861 Asses'm't about 80% actual value, Tax rate (per \$1,000) 1897 \$15 00 Population 1890 14,990 Population 1897 (estimated) 17,000

INTEREST is payable in Boston and North Adams.

NO. ATTLEBOROUGH.—A. E. CODDING, Treasurer.

This place is in Bristol County.

LOANS—When Due, ELECTRIC LIGHT BONDS—4 1/2% \$50,000 1924

WATER BONDS—4 1/2% \$227,000 1899 to 1923, Tot. bond debt Jan. 1, '98 \$277,000, Floating debt 97,250, Total debt 374,250

Sinking fund \$74,800 Net debt Jan. 1, 1898 299,450 Interest payable in Boston.

Tax valuation in 1897 \$3,827,664 Total tax per \$1,000 1897 \$23-00 Population in 1895 was 6,576 Population in 1890 was 6,727

Population in 1890 was 6,727

NORTHBOROUGH.—CHAS. H. RICE, Treas.

This town is in Worcester County.

LOANS—When Due, NEW SCHOOL HOUSE LOANS—4 1/2% M & N \$4,000 Nov. 19, '97 to '99

WATER LOAN—4 1/2% F & A \$50,000 Aug. 8, 1902, 4 1/2% fund loan \$2,000 Aug 20, 1900

Bonded debt Feb. 1, 1898 \$56,000 Floating debt 4,000 Total debt 60,000 Sinking fund 24,782 Net debt Feb. 1, 1898 35,217 Tax valuation, real 977,540 Tax valuation, personal 243,178

Interest is payable at Worcester.

Total valuation 1897...\$1,220,714
Total tax (per \$1,000) 1897...\$13.20
Population in 1895 was...1,941

Population in 1890 was...1,953
Population in 1880 was...1,676

Total debt Apr.1, 1898 \$1,297,515
Tax valuation, real...15,557,500
Tax valuation, personal 2,454,646
Tax valuation 1897...18,012,146

Tax rate (per \$1,000) '97... \$18.80
Population in 1896 (est.)... 22,562
Population in 1890 was... 16,723
Population in 1880 was... 10,570

INTEREST is payable at Nat. Bank of the Commonwealth, Boston.

NORTH BROOKFIELD.—GEO. R. HAMANT, Treasurer.

Bonded debt Feb. 1, '98. \$154,000
Floating debt..... 5,000
Total debt Feb. 1, 1898.. 159,000
Water debt (included)... 110,000
Assessed valuation, real..1,594,165

Assessed valuation, pers. \$228,380
Total valuation 1897...1,822,545
Tot. tax rate(per \$1,000)'97..\$22.50
Population in 1890 was...3,871
Population 1898 (estimated)4,800

RANDOLPH.—JOSEPH T. LEAHY, Treasurer.

This town is in Norfolk County.

LOANS— When Due.
WATER BONDS—
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&O, 40,000.....Apr. 1, 1917
4s, M&N, 20,000.....May 1, 1918
4s, J&J, 25,000.....July 1, 1922
4s, J&J, 8,000.....July 1, 1926
Interest payable at Boston.
Bonded debt Jan.1, 1898..\$143,000

Floating debt and accid't \$45,196
Total debt..... 188,196
Sinking funds, etc..... 37,968
Net debt Jan. 1, 1898... 150,228
Tax valuation, real.....1,616,350
Tax valuation, personal. 266,750
Total valuation 1897...1,883,300
Assessment is about actual value
Total tax (per \$1,000)'97...\$21.00
Population in 1895 was...3,694
Population in 1890 was...3,946

NORWOOD.—{ CHARLES E. POND, Treasurer.
EDGAR L. BIGELOW, Clerk.

The town is in Norfolk County.

LOANS— When Due.
WATER BONDS—
4s, F&A, \$55,000.....Aug. 1, 1901
(\$10,000 each fifth yr. until paid.)
4s, J&D, \$23,000.....June 1, 1901
4s, 7,000.....1917
(\$5,000 each fifth year until paid.)
Int. paid by N. E. Tr. Co., Boston.
Bonded debt Mar. 1, 1898..\$85,000

Floating debt.....\$33,532
Total debt Mar.1, 1898.. 118,532
Sinking funds..... 13,529
Net debt Mar. 1, 1898.. 105,003
Tax valuation 1897... 3,686,175
Tot. tax (per \$1,000)'97... \$18.40
Assessment abt. 90% actual value.
Population in 1895 was...4,574
Population in 1890 was...3,733

READING.—E. N. HUNT, Auditor.

This town is in Middlesex County.

LOANS— When Due.
ELECTRIC-LIGHT BONDS—
4s, A&O, \$7,000.....Oct. 1, 1898
(\$1,000 due yearly) to Oct. 1, 1904
4s, A&O, \$40,000.....Oct. 1, 1905
(\$2,000 due yearly) to Oct. 1, 1924
4s, May, \$12,600.....May 1, 1898
(\$1,400 due yearly) to May 1, 1906
SCHOOL BONDS—
4s, F&A, \$3,000.....1898 to 1900
(\$1,000 due yearly.)
4s, F&A, \$16,000.....1901 to 1908
(\$2,000 yearly on Aug. 1.)
4s, F&A, \$21,000.....1909 to 1915
(\$3,000 due yearly.)
4s, Mar., \$5,000.....Mar. 9, 1901
4s, May, \$8,000.....May 1, 1898
(\$2,000 due yearly) to May 1, 1901

LOANS— When Due.
WATER BONDS—
4s, J&D, \$126,000...1898 to 1915
(\$7,000 yearly on June 1.)
4s, J&D, \$84,000...1916 to 1922
(\$12,000 yearly on June 1.)
4s, J&D, \$5,000.....June 1, 1923
Interest payable in Boston.
Bonded debt Jan. 1, '98..\$327,600
Floating debt..... 35,258
Net debt Jan. 1, 1898... 362,858
Tax valuation, real.....3,586,315
Tax valuation, personal. 554,031
Total valuation 1897...4,140,346
Assessment about actual value.
Total tax (per \$1,000)'97...\$18.00
Population in 1895 was...4,710
Population in 1890 was...4,088

ORANGE.—T. WESLEY BRIDGE, Treasurer.

This town is in Franklin County.

LOANS— When Due.
WATER BONDS—
4s, M&S, \$135,000...\$1,000 yearly.
SEWER BONDS—
4s, M&N, \$51,000... 2,000 yearly.
REFUNDING DEBT—
4s, F&A, \$3,875..... 775 yearly.
SCHOOL HOUSE BONDS—
4s, F&A, \$33,920... part yearly.
Bonded debt Jan. 1, '98 \$186,000

Floating debt..... \$37,795
Total debt Jan. 1, 1898.. 223,779
Water debt (incl. above) 135,000
Tax valuation, real... 2,336,615
Tax valuation, pers'n'l. 508,895
Total valuation 1897... 2,845,510
Assessment about actual value.
Total tax (per \$1,000)'97 \$20.00
Population in 1895 was...5,361
Population in 1890 was...4,568

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

PEABODY.—ELMER M. POOR, Treasurer.

This town is in Essex County.

LOANS— When Due.
ELECTRIC LIGHT BONDS 1892—
4s, J&D, \$40,000.....June 1, 1922
REFUNDING WATER BONDS—
4s, M&N, \$52,000.....1898-1910
(\$4,000 annually)
Town notes, &c..... \$87,700
Interest paid at City Treasury.

Total debt Jan.15, 1898 \$214,340
Water debt (included)... 61,000
Sinking fund and assets 80,110
Tax valuation 1897... 7,644,550
Total tax (per \$1,000)'97...\$16.00
Assessment same as actual value.
Population in 1895 was...10,510
Population in 1890 was...10,158

REVERE.—G. ARTHUR TAPLEY, Treasurer.

This town is in Suffolk County.

LOANS— When Due.
SCHOOL LOAN—
5s, .. \$4,900.....Oct. 3, 1898
4s, 85,000.....1898 to 1916
SEWER LOAN—
4s,\$25,800.....1898 to 1899
4s, F&A, 22,000.....1899 to 1919
STREET LOAN—
4s & 4+8s, \$7,800..... 1898 to 1899
TOWN HALL NOTES—
4s, \$80,000..... 1898 to 1917

SUNDRY PURPOSES—
4s & 5s, \$8,000.....1898 to 1901
Net debt Feb. 1, 1893... \$235,000
Tax valuation, real.....9,113,000
Tax valuation, personal. 249,555
Total valuation 1897...9,362,555
Total tax (per \$1,000)'97... 14.00
Population in 1895 was...7,437
Population in 1890 was...5,668

INTEREST is payable in Boston at the Fourth National Bank.

ROCKLAND.—{ J. S. GRAY, Treasurer.
EZEKIEL B. DUDLEY, Clerk.

Town in Plymouth County.

LOANS— When Due.
DEFICIENCY BONDS—
3s & 4s, M&N, \$6,000.....1898-1900
(\$2,000 due yearly on May 1.)
FIRE ENGINE BONDS—
4s, M&N, \$5,000..... 1898-1902
(\$1,000 due yearly on May 1.)
FUNDING NOTES—
.....\$18,000.....May 1, '98 to '06
(\$2,000 due yearly.)
SCHOOL BONDS—
4s, M&N, \$7,500..... 1898-1902
(\$1,500 due yearly on May 1.)
STREET BONDS—
4+8s, M&S, \$2,000.....Sept., 1898-'99

LOANS— When Due.
WATER BONDS—
4s, M&N, \$76,000.....1898-1916
(\$4,000 due yearly on May 1.)
4s, F&A, \$20,000..... 1898-1917
(\$1,000 due yearly on Feb. 1.)
Total debt Dec., 1897... \$134,500
Tax valuation, real.....2,478,982
Tax valuation, personal. 510,908
Total assessment 1897...2,989,890
Tax rate (per \$1,000)'97 \$22.20
Total assessment 1895...2,984,019
Population in 1890 was...5,213
Population in 1880 was...4,533
Population in 1895 (census) 5,511

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

SALEM.—{ DAVID P. WATERS, Mayor.
FRANK A. NEWELL, Treasurer.

This city is in Essex County.

LOANS— When Due.
ARMORY BONDS—
4s, M&S, \$4,000.....March 1
(\$500 yearly.)
CANAL STREET—
4s, M&N, \$24,000..... May 1, 1898
(\$6,000 yearly) to May 1, 1901
HIGH SCHOOL BONDS—
4s, F&A, \$37,800.....Aug., 1898
(\$4,200 due yearly) to Aug., 1907
IMPROVEMENT LOAN 1892—
4s, F&A, \$45,000.....Aug. 1, 1898
(\$9,000 due yearly) to Aug. 1, 1902
IMPROVEMENT LOAN 1893—
4s, A&O, \$30,000.....Oct. 1, 1898
(\$5,000 due yearly) to Oct. 1, 1903
IMPROVEMENT LOANS 1894—
4s, M&S, \$54,000.....Mar. 1, 1899
(\$9,000 due yearly) to Mar. 1, 1904
4s, M&S, \$3,000.....Mar. 1, 1899
IMPROVEMENT LOAN 1895—
4s, A&O, \$17,500.....Apr. 1, 1899
(\$2,500 due yearly) to Apr. 1, 1905

LOANS— When Due.
MUNICIPAL LOAN 1892—
4s, J&D, \$60,000.....June 1, 1898
(\$3,000 due yearly) to June 1, 1917
MUNICIPAL LOAN 1893—
4s, J&D, \$36,000.....June 1, 1898
(\$6,000 due yearly) to June 1, 1903
PUBLIC LIBRARY—
6s, A&O, \$25,000.....Apr. 1, 1908
SEWER LOANS—
4s, A&O, \$44,000.....Apr. 1, 1899
(\$2,000 due yearly) to Apr. 1, 1920
WATER BONDS—
5s, J&J, \$398,500.....July 1, 1904
4s, J&D, 184,000.....June 1, 1898
(\$8,000 yearly) to June 1, 1920
4s, F&A, \$22,000.....Feb. 1, 1898
(\$2,000 due yearly) to Feb. 1, 1908
4s, F&A, \$9,500 (\$500 yr'ly) Mar. 1
4s, M&S, \$7,650..... 1898-1906
\$850 due Aug. 1 yearly.
4s, M&N, \$3,900.....Nov. 1, 1898

PAR VALUE OF BONDS.—The bonds are mostly in \$1,000 pieces. INTEREST is payable at the Merchants' National Bank, Boston.

Table with columns: Total Debt, Sinking Funds and Cash, Dec. 1, 1897, Dec. 1, 1896, Dec. 15, 1895.

Net debt\$1,051,293 \$974,733 \$1,088,429
Water debt (included above)... 698,650 711,500 699,500
Trust funds (included above)... 105,425 105,425 105,425

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

Table with columns: Years, Real, Assessed Valuation, Personal, Additional, Total, Tax per \$1,000.

PITTSFIELD.—{ W. W. WHITING, Mayor.
E. H. KENNEDY, Treasurer.

Pittsfield is in Berkshire County. It became a city in 1890.

LOANS— When Due.
WATER BONDS—
4s, M&N, \$45,000.....Nov. 1, 1908
4s, M&N, 50,000.....May 1, 1916
4s, M&S, 80,000...\$5,000 yearly
4s, 100,000...10,000 yearly
Notes, 3s, 5,000.....June 1, 1893
SEWER BONDS, 1893—
4g, J&D, \$210,000, g., June 1, 1893
(\$10,000 due yr'ly) to June 1, 1918
Notes, 4s, 20,000.....Demand
Notes, 3s, 5,000.....June 1, 1893
SCHOOL BONDS—
4s, M&N, \$200,000.....1898-1914
(\$10,000 annually)

NOTES—
4s, \$24,000.....Demand
3s, 43,900.....June 1, 1898
Bonded debt Feb. 1, '98..\$685,000
Floating debt..... 97,900
Total debt Feb. 1, 1898.. 782,900
Water debt (included)... 280,000
Tax valuation, real...11,258,795
Tax valuation, personal 3,320,867
Total valuation 1897...14,579,662
Total tax (per \$1,000)'97...16.62
Population in 1895 was...20,461
Population in 1890 was...17,261

The city's bonds are all payable in gold.

INTEREST on the water bonds due in 1908 is payable at Pittsfield; on all other bonds at Boston.

PLYMOUTH.—GEORGE S. DYER, Treasurer.

This town is in Plymouth County.

The water department pays from receipts interest on water loans and about \$4,000 annually on debt.

Total debt May 1, 1897. \$220,619
Tax valuation, real..... 4,972,875
Tax valuation, personal 1,921,025
Total valuation 1897... 6,893,900

Tax rate (per \$1,000)'97...\$16.40
Population in 1895 was...7,958
Population in 1890 was...7,314
Population in 1880 was...7,093

INTEREST is payable partly in Boston and partly in Plymouth.

PROVINCETOWN.—SETH SMITH, Treasurer.

This town is in Barnstable County.

LOANS— When Due.
SCHOOL BONDS—
4s, J&D, \$12,000 June 1, '98 to 1903
(\$2,000 due yearly.)
WATER BONDS—
4+8s, J&D, \$52,000 June 1, '98 to 1923
(\$2,000 due yearly.)
4s, A&O, \$19,000 J'ne 1, '98 to 1902
(\$2,000 due yearly.)
Total bond debt Jan. 1, '98..\$74,000

Floating debt..... \$13,515
Total debt Jan. 1, 1898.. 87,515
Assets..... 15,947
Net debt Jan. 1, 1898... 71,568
Water debt (included)... 62,000
Tax valuation, real.....1,161,775
Tax valuation, personal. 709,321
Total valuation, 1897...1,871,096
Tax rate (per \$1,000)'97... \$17.00
Population 1896 (est.)... 4,555

QUINCY.—{ R. A. SEARS, Mayor.
JOHN O. HALL, Auditor.

This city is in Norfolk County.

LOANS— When Due.
Bridges 4s, J&J, \$4,000 '98 to '99
(\$2,000 due yearly on July 1.)
Parke, g.....\$46,000 '98 to '22
School 4s, M&S. 89,660 '98 to '06
School 4s, 67,500 '98 to '06
(\$7,500 due yearly on July 1.)
Street 4s, J&J... \$70,155 '98 to '04
Street 4s..... 17,000.1898-1907

Sewer 4s, M&N, \$120,000 '98 to '37
(\$3,000 due yearly on May 1.)
Sewer 4s, \$5,000 '01 to '05
(\$1,000 due yearly on Oct. 1.)
Sewer 4s, A&O, \$100,000.1898-'37
(\$2,500 yearly on Oct. 1.)
Various.....\$29,200 '98 to '01
Water.....719,000 '98 to '27
do 4s, M&N. 30,000 '99 to '28
(\$1,000 annually on Apr. 1.)

POPULATION.—In 1895 population was 34,437; in 1890 it was 30,801; in 1880 it was 27,563.

SAUGUS.—(J. S. MEACOM, Treasurer. E. B. NEWHALL, Clerk.

This town is in Essex County.

Table with columns: LOANS—When Due. COUPON NOTES—When Due. WATER LOAN—When Due.

Table with columns: LOANS—When Due. SCHOOL-HOUSE LOAN—When Due. Other debts.

SOMERVILLE.—(ALBION A. PERRY, Mayor. JOHN F. COLE, Treasurer.

This city is in Middlesex County

Table with columns: LOANS—When Due. CITY BONDS—When Due. PAYING BONDS—When Due.

Table with columns: LOANS—When Due. SEWER BONDS—When Due. WATER BONDS—When Due.

PAR VALUE OF BONDS.—The bonds are mostly for \$1,000 each.

Table with columns: TOTAL DEBT Etc.—1898, 1897, 1896.

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

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000.

POPULATION.—In 1897 population was estimated at 56,000; 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.

Table with columns: LOANS—When Due. School-house notes, Sewer notes, Armory and engine-house notes.

Table with columns: Tax valuation, pers'l., Total valuation, Assessment about 2/3 actual value, Tax rate (per \$1,000) '97, Population in 1897, 1890, 1880.

SOUTH HADLEY.—Hampshire County.

Table with columns: LOANS—Amount. Total debt May 1, 1897, Sinking fund, Net debt May 1, 1897.

Table with columns: Tax valuation 1897, Total tax (per \$1,000) '97, Population in 1895, 1890.

SPENCER.—ERASTUS JONES, Town Treasurer.

This town is in Worcester county.

Table with columns: LOANS—When Due. GENERAL DEBT BONDS—When Due. SEWER BONDS—When Due. WATER BONDS—When Due.

Table with columns: Bonded debt, Floating debt, Total debt Jan. 1, 1898, Sinking fund, Net debt Jan. 1, 1898, Population in 1895, 1890.

INTEREST on the bonds payable in Boston by the Boston Safe Deposit & Trust Co.

ASSESSED VALUATION in 1897 was: Real estate, \$2,769,320; personal property, \$981,640; total, \$3,650,960; total tax rate (per \$1,000), \$20.00. Property is assessed at about two-thirds its actual value.

SPRINGFIELD.—(HENRY S. DICKINSON, Mayor. E. T. TIFFT, Treasurer.

This city is in Hampden County.

Table with columns: LOANS—When Due. NAME AND PURPOSE, Interest, Principal, Outstanding.

PAR VALUE OF BONDS.—The bonds are all for \$1,000 each.

INTEREST payable at First Nat. Bank, Boston and City Treasury.

TOTAL DEBT, SINKING FUNDS, Etc.—

Table with columns: Dec. 10, '97, Dec. 10, '96. Total bonded debt, Total indebtedness, Sinking funds, Net debt, Water debt.

CITY PROPERTY.—The city values its property at \$4,930,027, including \$1,934,617 for property of water department.

ASSESSED VALUATION.—Real estate is taken at about 85 per cent cash value:

Table with columns: Years, Real, Assessed Valuation Personal, Total, Tax per \$1,000.

Taxation in 1897 includes State tax, \$0.48; county tax, \$0.98; city tax, \$11.54; total, \$13.00 per \$1,000.

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

STONEHAM.—(F. E. NICKERSON, Treasurer. GEO. N. GREEN, Clerk.

This town is in Middlesex County.

Table with columns: LOANS—When Due. ARMORY LOAN—When Due. SEWER BONDS—When Due. TOWN NOTES—When Due.

Table with columns: TOWN NOTES—(Con.) When Due. 4s, J&D, \$5,000, Dec. 1, 1905.

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.

This city is in Bristol County.

Table with columns: LOANS—When Due. CITY BONDS—When Due. WATER BONDS—When Due. MUNICIPAL NOTES—When Due. SEWER BONDS—When Due. STREET IMPROVEMENT—When Due.

INTEREST—WHERE PAYABLE.—Coupons are payable at the Atlas Nat. Bank of Boston. Reg. interest is remitted by City Treasurer

TURNERS FALLS.—

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

Table with columns: Loans, When Due, Sinking funds, Net debt, Tax valuation, Total valuation, Assessment about 3/4 actual value, Total tax (per \$1,000).

INTEREST is payable at the Howard National Bank, Boston, Mass. TAX FREE—All loans issued by this district exempt from taxation.

WAKEFIELD.—T. J. SKINNER, Treas.

This town is in Middlesex County.

Table with columns: Loans, When Due, SCHOOL LOAN—(CON.), Total debt, Tax valuation, Total valuation, Total tax, Population.

INTEREST is payable at the Howard National Bank.

WALPOLE.—F. O. PILSBURY, Treasurer.

This town is in Norfolk County.

Table with columns: Loans, When Due, Total debt, Tax valuation, Total valuation, Total tax, Population.

INTEREST is payable at the Nat. Bank of Redemption, Boston.

WALTHAM.—G. L. MAYBERRY, Mayor.

This city is in Middlesex County.

Table with columns: Loans, When Due, SEWER BONDS (CON.), WATER BONDS, PUBLIC PARK BONDS, SURFACE DRAINAGE BONDS, SEWER BONDS.

INTEREST is payable at the Boston Safe Deposit & Tr. Co., Boston.

WARE.—A. F. RICHARDSON, Treasurer.

This town is in Hampshire County.

Table with columns: Loans, Amount, Total debt, Water loan, Tax valuation, Tax rate, Population.

WARREN.—C. B. BLAIR, Town Treasurer.

This town is in Worcester County.

Table with columns: Loans, When Due, TOWN NOTES, Loans, When Due, Floating debt, Tax valuation, Total tax, Population.

WATERTOWN.—S. S. GLEASON, Treasurer.

This town is in Middlesex County.

Table with columns: Loans, When Due, BRIDGE NOTES, SCHOOL HOUSE NOTES, SEWER NOTES, TOWN NOTES.

INTEREST is payable at the Fourth National Bank, Boston.

WAYLAND.—HENRY F. LEE, Treasurer.

Middlesex County.

Table with columns: Bonded debt, Floating debt, Total debt, Sinking fund assets, Net debt, Tax valuation, Assessment about 3/4 actual value, Total tax, Population.

WEBSTER.—P. SHUMWAY, Treasurer.

Webster is in Worcester County.

Table with columns: Loans, When Due, Tax valuation, Tax rate, Population.

WELLESLEY.—ALBERT JENNINGS, Treasurer.

This town is in Norfolk County.

Table with columns: Loans, When Due, BUILDING ROAD, ETC., ELECTRIC-LIGHT PLANT, SCHOOL HOUSES, WATER WORKS.

INTEREST is payable by the Boston Safe Deposit & Tr. Co., Boston.

WESTBOROUGH.—O. K. NEWTON, Treas.

This town is in Worcester County.

Table with columns: Loans, When Due, MUNICIPAL DEBT, WATER BONDS.

WEST BOYLSTON.—G. F. HOWE, Treas'r.

This town is in Worcester County.

Table with columns: Loans, When Due, TOWN NOTES, Total debt, Tax valuation, Total tax, Population.

WESTFIELD.—C. N. OAKES, Town Treasurer.

This town is in Hampden County.

Table with columns: Loans, When Due, ACADEMY BONDS, BRIDGE BONDS, SCHOOL NOTES, SEWER NOTES, WATER BONDS.

In place of a sinking fund the town pays off \$33,800 of debt yearly.

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

WEST SPRINGFIELD.—

This town is in Hampden County.

Table with columns: Loans, When Due, GENERAL PURPOSES.

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.

Table with columns: LOANS—When Due. Includes Floating Debt, School Bonds, Water Bonds, and various M&N bonds.

Table with columns: WATER BONDS—(Con.) May 1, 1926. Includes Town debt, School debt, Water debt, Sinking fund, and Tax valuation.

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.—{ GEO. D. SOULE, Chairman Assessors. ALBERT DAVIS, Treasurer.

Table with columns: LOANS—When Due. Includes School Bonds, Abington Water Bonds, and various M&S bonds.

Table with columns: Tax valuation, real. Tax valuation, person'l. Total valuation 1897. Assessment same as actual value.

WILLIAMSTOWN.—C. S. COLE, Treasurer.

Table with columns: LOANS—When Due. Includes Refunding Notes, F&A bonds, and Temporary loan.

Table with columns: Tax valuation, real. Tax valuation, pers'l. Total valuation 1897. Assessed valuation 85% actual value.

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

WINCHESTER.—{ THOMAS SPURR, Treasurer. ALBERT AYER, Clerk.

Table with columns: LOANS—When Due. Includes Playground Bonds, School Loans, Sewer Bonds, and various M&N bonds.

Table with columns: WATER BONDS—1899 to 1926. Includes Total debt, Float'g debt, Water works, Tax valuation, and Population.

WINTHROP.—This town is in Suffolk County.

Table with columns: LOANS—When Due. Includes Town Bonds and Notes.

Table with columns: Total debt Jan. 1898. Tax valuation 1897. Tax rate (per \$1,000) '97. Population in 1895 and 1890.

WOBURN.—{ J. P. FEENEY, Mayor. CHARLES A. JONES, Auditor.

Table with columns: LOANS—When Due. Includes Almshouse and Court House, Fire Department Loan, Municipal Loans, Public Park Loan, Public Property Loan, and Schoolhouse Loans.

Table with columns: LOANS—When Due. Includes Street Loan, Sewer Debt, Water Debt, and various M&N bonds.

INTEREST on water 6s payable in Boston; on all others in Woburn. TOTAL DEBT Etc.—The city's net debt on January 1, 1898, was \$419,700, including water debt.

POPULATION. Population in 1895 was 14,176; in 1890 was 13,499; in 1880 was 10,931; in 1870 was 8,560.

WORCESTER.—{ RUFUS B. DODGE, Jr., Mayor. WILLIAM S. BARTON, Treasurer.

Table with columns: LOANS—When Due. Includes Funded City Loans, Public Park Loan, and Funded Sewer Loans.

Table with columns: LOANS—When Due. Includes Funded City Loans (Con.), Funded Sewer Loans, and various M&N bonds.

Table with columns: LOANS—When Due. Includes Funded Sewer Loans (Con.), Funded Water Loan (Con.), and various M&N bonds.

PAR VALUE OF BONDS.—The bonds are for \$500 and multiples thereof.

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

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—Dec. 1, 1897. Dec. 1, 1896. Dec. 1, 1895.

Table with columns: Net debt. Water & park debt (inc. above).

The sinking fund receives yearly a sum sufficient with accumulations of interest on sinking fund investments to retire entire debt at maturity. In 1897 \$162,600 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.

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":

Table with columns: Years. Real Estate. Personal Property. Total. Rate of Tax per \$1,000.

In 1897 tax rate includes: State tax, \$0.39; county tax, \$0.30; city \$14.11; total, \$15.60.

Average assessed valuation for three years, 1894 to 1896 inclusive, was \$88,011,605, and for three years, '95 to '97, inclusive, \$92,479,700.

POPULATION.—Population in 1895 was 98,687; in 1890 was 84,655; in 1880 was 58,291; for 1898 is estimated at over 108,000.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all towns in the State of Massachusetts 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.

Table with columns: Location. Debt. Assessed Valuation. Tax Rate. Population.

State of Rhode Island.

DEBT, RESOURCES, ETC.

Admitted as a State - - - - - One of Original Thirteen
Total area of State (square miles) - - - - - 1,085
State Capital - - - - - Newport and Providence
Governor (term expires last Tues. in May, '98), Elisha Dyer
Secretary of State (term exp. last Tues. May, '98), C. P. Bennett
Treasurer (term expires last Tues. May, '98), Clinton D. Sewell
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. he bonds outstanding at present are described as follows:

Table with columns: NAME AND PURPOSE. Interest. Rate. Payable. When Due. Principal. Outstanding.

The State will vote April 6, 1898, on the question of issuing \$300,000 bonds for the completion of the State House. See CHRONICLE March 19, 1898.

PAR VALUE OF BONDS.—The bonds are for \$1,000 each.

TAX FREE.—Bonds of the State House loan are tax exempt.

INTEREST is payable in Providence at the Rhode Island Hospital Trust Company.

TOTAL DEBT, SINKING FUNDS ETC.—

Table with columns for years 1898, 1897, 1895, 1894 and rows for January 1, Total funded debt, Sinking funds, and Net debt.

The sinking fund is largely invested in city, town 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.

Table showing population of Rhode Island from 1790 to 1895 in four-year intervals.

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.

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 indebtedness 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 therefor, incur any debt in excess of three per centum of the taxable property of such town, including the indebtedness of such town on the tenth day of April, one thousand eight hundred seventy-eight, but the giving of a new note or bond, for a 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 indebtedness."

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:

- SECTION 54. Institutions for savings shall invest their receipts— (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, (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 drafts of individuals or corporations secured by the public notes, stocks or bonds of any State of the United States, or of any town or city or of any school district or fire 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 on real estate.

Concerning Sections 55 and 56, the first 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 subjoined.

SECTION 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 receipts 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 savings 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 IN STATE OF RHODE ISLAND.

BRISTOL.—GEORGE H. PECK, Treasurer.

This town is the capital of Bristol County.

Table for Bristol showing town notes, total debt, tax valuation, and population for 1897 and 1895.

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

BURRILLVILLE.—P. O. HAWKINS, Treasurer.

This town is situated in Providence County.

Table for Burrillville showing highway imp. bonds, total debt, tax valuation, and population for 1898 and 1890.

CENTRAL FALLS.—{ HARRY G. THRESHER, Mayor. B. A. REYNOLDS, Treasurer.

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 Lincoln. Property consisting of land, buildings, water and sewer equipment to the value of \$564,000 is owned by the city.

Central Falls is in Providence County.

Table for Central Falls showing fire district bonds, town of Lincoln bonds, city bonds, and bonded debt with tax valuation and population.

INTEREST is paid at Industrial Trust Company of Providence.

CRANSTON.—D. D. WATERMAN, Town Clerk.

This town is in Providence County.

Table for Cranston showing gold bonds, town house bonds, and bonded debt with assessed valuation and population.

CUMBERLAND.—This town is in Providence County.

Table for Cumberland showing funding bonds, town house bonds, and bonded debt with sinking fund and population.

EAST PROVIDENCE.—DAVID S. RAY, Treas.

This town is in Providence County.

Table for East Providence showing town coupon bonds, gold bonds, and gold funding bonds with floating debt and population.

INTEREST on the town bonds is payable at Blake Bros. & Co., Boston; on 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.

Table for East Providence Fire District showing loans and real value.

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

JOHNSTON.—JOSEPH GOUGH, Town Clerk.

Providence County.

Table for Johnston showing gen. imp. & road bonds, floating debt, and population.

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

JOHNSTON SCHOOL DISTRICT NO. 15.

Table for Johnston School District No. 15 showing loans and interest paid.

NARRAGANSETT PIER.—E. S. TAYLOR, District Treasurer.

Narragansett Pier is in Washington County.

Table for Narragansett Pier showing improvement bonds, floating debt, and population.

NEWPORT.—{ PATRICK J. BOYLE, Mayor. JOHN S. COGGESHALL, Treasurer.

Newport is situated in the county of the same name.

Table for Newport showing industrial sch. and consol. bonds, sewer bonds, and public improvements with bonded debt and population.

INTEREST is payable at Newport, except on the industrial School Loan, which is payable at the Bay State Trust Co., Boston.

CITY PROPERTY.—The city owns real estate valued by tax assessors at \$488,022; other property, \$183,398.

PAWTUCKET.—{ JOHN F. ADAMS, Mayor.
FRANK M. BATES, Treasurer.

Pawtucket is in Providence County.

When Due.	SEWER BONDS—(Con.)
	4s,, 225,000 g..May 1, 1937
LOANS—	
GENERAL DEBT BONDS—	
4s, J&J, \$150,000 g..July 1, 1915	4s,, 225,000 g..May 1, 1937
4s, J&J, 350,000 ..July 1, 1899	5s, A&O, \$300,000 g..Apr. 1, 1898
\$50,000 every 5 yrs.to July 1, 1929	5s, A&O, 200,000 g..Apr. 1, 1899
4s, A&O, \$600,000 g..Apr. 1, 1923	4s, J&J, 600,000 g..July 1, 1910
4s, J&J, 300,000 g..July 1, 1934	4s, J&J, 400,000 ..July 1, 1919
4s,, 300,000 g..July 1, 1936	4s, J&J, 125,000 g..July 1, 1934
4s,, 175,000 g..May 1, 1937	4s,, 100,000 g..May 1, 1937
SEWER BONDS 1893—	
4s, A&O, \$400,000 g..Apr. 1, 1923	Population 1890 was.....27,633
4s, J&J, 175,000 g..July 1, 1934	Population 1895 was.....32,577

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

TOTAL DEBT, ETC.—The bonded debt on March 1, 1898, was \$4,400,000; floating debt, \$265,463; total debt, \$4,665,463; sinking fund, \$662,786; net debt, \$4,002,677. Of this amount \$1,725,000 was for water.

ASSESSED VALUATION in 1897 of real estate was \$27,702,360; personal property, \$5,297,580; total, \$32,999,940; tax rate per \$1,000, \$16.50. In 1882 the total valuation was \$16,267,764.

PROVIDENCE.—{ WILLIAM C. BAKER, Mayor.
D. L. D. GRANGER, Treasurer.

The city is situated in Providence County, which has no debt.

NAME AND PURPOSE.	Interest.	Principal.
	Rate.	When Due.
City Hall and sewer.....1879.	car 4½ J & D	June 1, 1899
Davis estate loan.....1891.	car 4g. J & J	July 1, 1909
Park loan.....1892.	car 4g. M & S	Mar. 1, 1922
do.....1897.	r 3½g. M & N	May 1, 1947
Public Improvement.....1879.	r 5 J & J	July 1, 1899
do.....1880	r 5 J & J	July 1, 1900
do.....1897	r 3½g. M & N	May 1, 1937
School loan.....1891.	car 4g. J & J	July 1, 1911
do.....1895.	car 4g. M & N	May 1, 1925
do.....1897.	car 4g. A & O	Apr. 1, 1927
Sewer loan.....1892.	car 4g. J & J	July 1, 1921
do.....1895.	car 4g. M & S	Mar. 1, 1922
do.....1893.	car 4g. A & O	Apr. 1, 1923
do.....1895.	car 4g. M & N	May 1, 1925
do.....1896.	car 4g. J & D	June 1, 1926
do.....1897.	car 4g. A & O	Apr. 1, 1927
Water loan.....1871.	car 6g. J & J	July 1, 1900
do.....1872.	car 5g. J & J	July 1, 1900
do.....1874.	car 5g. J & J	July 1, 1900
do.....1876.	car 5g. J & J	July 1, 1906
do.....1886.	car 3½g. M & S	Sept. 1, 1916
do.....1893.	car 4g. A & O	Apr. 1, 1923
do.....1896.	car 4g. J & D	June, 1926
do.....1897.	car 4g. A & O	Apr. 1, 1927
Highway loan.....1894.	car 4g. M & N	May 1, 1924
do.....1897.	car 4g. A & O	Apr. 1, 1927

DENOMINATIONS OF BONDS.—The coupon bonds are for \$1,000 the registered bonds for \$1,000 and multiples of the same. All coupon bonds are transferable into registered bonds at the option of the holder.

INTEREST on the bonds is payable as follows:

Title of Loan.	Interest, where payable.
City Hall and sewer 4s, due 1899.	Boston, Nat. Revere Bk., and Prov.
Davis estate loan, due 1909.	N. Y., Nat. City Bank, and Prov.
Park loan.	N. Y., Nat. City Bank, and Prov.
Public Improvement loans.	Providence, City Treasury.
School loan, due 1911 and 1927.	N. Y., Nat. City Bank, and Prov.
do due 1945.	Providence, City Treasury.
Sewer bonds.	N. Y., Nat. City Bank, and Prov.
Water 6s, due 1900.	Providence, City Treasury.
do 5s of 1872, due 1900.	Boston, Nat. Revere Bk., and Prov.
do 5s of 1874, due 1900.	N. Y., Nat. City Bank and Prov.
do 5s, due 1906.	New York, Nat. City Bank & Prov.
do 3½s, due 1916.	do do
do 4s, due 1923.	do do
do 4s, due 1926 and 1927.	Providence, City Treasury.
Highway, due 1924 and 1927.	N. Y., Nat. City Bank and Prov.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the total municipal debt of Providence, the sinking fund held by the city against the same, the water debt, and the city's floating debt on the dates given.

	Jan. 1, 1898.	July 1, 1897.	July 1, 1896.
Bonded debt (incl. water d't).	\$16,860,000	\$18,860,000	\$13,998,000
Floating debt	677,558	451,692	2,435,892
Total debt.....	\$17,537,558	\$17,311,692	\$16,431,892
Sinking funds, etc.	4,027,854	3,679,981	3,205,769
Net debt.....	\$13,509,703	\$13,631,711	\$13,225,923
Water debt (included above).	\$7,250,000	\$7,250,000	\$7,060,000

The debt of the city of Providence, less the sinking fund and water debt, is 3-60 per cent of the assessed valuation of the city.

The notes representing the floating debt on Jan. 1, 1898, were all held by the Commissioners of the Sinking Funds and were issued for and are chargeable to the following accounts:

Sewerage.....	\$175,000
Special highway loan.....	205,000
Weybosset Bridge and river walls.....	75,000
Davies Park land and improvement.....	44,000
Blackstone Park improvement loan.....	15,000
School-houses, etc.....	125,000
Casino.....	14,000
Central Office Fire Alarm.....	24,558
Total.....	\$677,558

SINKING FUNDS.—By city ordinance all sinking fund income is required to be invested in the city's bonds or notes, in State or Rhode Island bonds, or in United States bonds. The city's bonds to be canceled to prevent re-issues.

The loans for the redemption of which sinking funds are held by the commissioners, and the amounts of the sinking funds Jan. 1, 1898, are shown by the following table:

City hall and sewer loan, due in 1890.....	\$593,554 15
Public improvement loan, due in 1899.....	395,734 62
Public improvement loan, due in 1900.....	119,862 16
Public improvement loan, due in 1937.....	8,200 00
Water loans, due in 1900.....	994,226 36
Water loan, due in 1906.....	244,772 15
Water loan, due in 1916.....	97,403 20
Water loan, due in 1923.....	53,300 45
Water loan, due in 1926.....	30,370 81
Water loan, due in 1927.....	36,231 07
Davis estate loan, due in 1909.....	24,918 93
School loan, due in 1911.....	109,988 06
School loan, due in 1925.....	62,023 86

School loan, due in 1927.....	\$81,032 69
Sewer loan, due in 1921.....	202,896 42
Sewer loan, due in 1922.....	119,303 41
Sewer loan, due in 1923.....	86,292 52
Sewer loan, due in 1925.....	150,797 52
Sewer loan, due in 1926.....	92,050 40
Sewer loan, due in 1927.....	49,645 57
Park loan, due in 1922.....	119,910 56
Park loan, due in 1947.....	5,750 00
Highway loan, due in 1924.....	261,101 87
Highway loan, due in 1927.....	88,488 02

Total sinking funds January 1, 1898..... \$4,027,854 50

WATER WORKS.—The water works construction account to Oct. 1, 1897, amounted to \$6,771,525 16. In year 1896-97 income from water rents, etc., was \$520,758 91; cost of maintenance \$88,557 99; interest on water loans, \$345,125 97; surplus, \$87,074 95.

ASSESSED VALUATION.—The valuation and tax rate have been as follows, real estate being assessed at "about two-thirds cash value."

Years.	Assessed Valuation—	Real	Personal	Total	Tax per \$1,000.	Amount of Tax.
1897.	\$135,822,460	\$38,237,020	\$174,059,480	\$16.50	\$2,871,700 92	
1896.	133,296,200	40,936,300	174,232,500	16.50	2,874,836 25	
1895.	129,438,060	40,346,500	169,784,560	16.00	2,716,552 96	
1890.	104,684,440	35,932,620	140,617,060	15.00	2,109,255 90	
1880.	88,012,100	27,908,900	115,921,000	13.50	1,564,933 50	
1870.	52,511,800	40,565,100	93,076,900	13.50	1,256,538 15	
1860.	37,089,800	21,042,000	58,131,800	5.60	325,538 80	

The tax rate in 1897 included State tax of \$1.80 and city tax \$14.70.

POPULATION—The population for 1897 is estimated at 154,000 in 1890 it was 132,043; in 1880 it was 104,856; in 1870 it was 68,904.

SOUTH KINGSTOWN.—J. A. ALLEN, Treas.

This town is in Washington County.

LOANS—	When Due.	Tax valuation, personal.	\$2,061,445
IMPROVEMENT BONDS—		Total valuation 1897.....	4,952,460
4s, J&D, \$132,000.....	Dec. 15, 1898	Assessment is 7-10 actual value.	
(part due yearly) to Dec. 15, 1921		Total tax (per \$1,000) '97.....	\$7.50
Total debt Jan. 1, 1898.....	\$132,000	Population in 1890 was.....	4,823
Tax valuation, real.....	2,891,015	Population in 1880 was.....	5,114

The above bonds become due yearly in amounts of \$5,000 and \$6,000 alternately. On December 15, 1897, \$6,000 was taken up.

INTEREST is payable by the Rhode Island Hospital Trust Company and at the Town Treasurer's office.

TIVERTON.—A. LINCOLN HAMBLY, Town Treasurer.

This town is in Newport County.

LOANS—	When Due.	Assessed valu. personal.	\$837,300
4s, M&S, \$25,000.....	1898-1922	Total assessed value, '97.	2,569,491
(\$1,000 annually on Sept. 1.)		Assessment at full value.	
Bonded debt Mar. 1, '98.....	\$25,000	Tax rate (per \$1,000) '97.....	\$7.00
Assessed valuation, real.....	1,712,191	Population 1895.....	2,964

WARREN.—CHARLES W. GREENE, Treasurer.

This town is in Bristol County.

LOANS—	When Due.	Assessed valuation, real.	\$2,106,850
REFUNDING BONDS—		Assessed valuation, per l	1,388,050
4s,, \$80,000.....	1898-1922	Total valuation 1897.....	3,494,900
(\$3,000 yearly on Oct. 15 to 1917,		Assessment abt. 80% actual value.	
and \$4,000 yearly thereafter.)		Tax rate (per \$1,000) 1897.....	\$10.20
Bonded debt Feb. 15, '98.....	\$80,000	Population in 1890 was.....	4,489
Sinking fund.....	3,000	Population in 1898 (est.).....	4,500
Net debt Feb. 15, 1898.....	77,000		

INTEREST payable at the Massachusetts Loan & Trust Co., Boston.

WESTERLY.—A. H. LANGWORTHY, Treas.

This town is in Washington County.

LOANS—	When Due.	Tax valuation, personal.	\$1,223,705
FUNDING BONDS—		Total valuation 1897.....	6,345,505
4s, J&J, \$30,000.....	July 1, 1918	Tax (per \$1,000) 1897.....	8.70
WATER LOAN—		Population in 1895 (est.).....	7,636
4s, M&S, \$200,000.....	Sept. 1, 1927	School District No. 1.	
Interest on bonds payable in Prov.		FUNDING BONDS—	
Bonded debt, not inc. wat.	\$30,000	4½s, M&S, 35,000.....	1921
Floating debt.....	8,000	Subject to call after 1896	
Total debt Jan. 1, 1898.....	38,000	Interest payable in Westerly.	
Tax valuation, real.....	5,121,800	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.

WOONSOCKET.—{ GEO. BATCHELOR, Mayor.
S. P. COOK, Treasurer.

Woonsocket is in Providence County. Aside from the following obligations Woonsocket endorses first mortgage bonds of the Woonsocket & Pascoag RR. to the amount of \$100,000.

LOANS—	When Due.	WATER BONDS—(Con.)
FUNDING BONDS—		4s, g, M&N, \$50,000..May 1, 1915
4s, J&D, \$60,000.....	1898 to 1903	4s, g, M&N, 30,000..Nov. 1, 1911
(\$10,000 yearly on Dec. 1.)		Bonded debt Dec. 1, '97.
4s, F&A, \$200,000.....	Aug. 1, 1907	1,641,000
4s, g, A&O, \$339,000 Apr. 1, 1924		Floating debt.....
4s, g, M&N, 350,000..May 1, 1927		190,000
SEWER BONDS—		Total debt.....
4s, g, F&A, \$100,000.....	1921	1,831,000
4s, F&A, 50,000..Feb. 15, 1925		Sinking fund.....
4s, F&A, 50,000..Aug. 15, 1925		100,511
WATER BONDS—		Net debt Dec. 1, 1897.....
4s, A&O, \$160,000..Apr. 1, 1915		1,730,489
(Now subject to call.)		Water debt (included).....
4s, g, M&N, \$92,000 Nov. 1, 1916		492,000
4s, g, M&N, 100,000..May 1, 1915		Assessed val'n, real.....
		12,591,450
		Assessed val'n, pers'n'l.....
		3,488,885
		Total valuation 1897.....
		15,030,335
		Assessment about ¾ actual val'n o
		Tax rate (per \$1,000) '97.....
		\$15.00
		Population 1890.....
		20,830
		Population 1895.....
		24,468

PAR VALUE OF BONDS.—Bonds are for \$1,000 each, except the water bonds of 1885, which are for \$5,000 each.

INTEREST is payable in Woonsocket only.

CITY PROPERTY—The city owns real estate and personal property valued at \$1,118,163.

State of Connecticut.

ITS DEBT, RESOURCES, ETC.

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

NAME AND PURPOSE.	Interest.		Principal.	
	Rate	Pay'ble.	When Due.	Outstand'g.
War loan.....	1865	Ceased.	Oct. 1, 1885	\$200
do renewal 1882 c & r	3 1/2	J & J	Jan. 1, 1903	500,000
do do 1883 r	3 1/2	J & J	Jan. 1, 1903	1,000,000
do do 1885.....	3	A & O	Oct. 1, 1910	1,740,000

PAR VALUE OF BONDS—The bonds are all for \$1,000 or \$10,000.

INTEREST on all bonds is payable in Hartford, Conn.

TOTAL DEBT, ETC.—

	Oct. 1, 1897.	Oct. 1, 1896.	Oct. 1, 1895.	Oct. 1, 1894.
Total funded debt.....	\$3,240,200	\$3,240,200	\$3,240,200	\$3,240,200
Civil list funds.....	123,028	290,734	518,764	738,418
Net debt.....	\$3,117,172	\$2,949,466	\$2,721,446	\$2,501,782

ASSESSED VALUATION.—Assessed value formerly about 50 per cent of actual value; now believed to be higher.

Years.	Tax valuation.	Years.	Tax valuation
1896.....	\$529,621,165	1892.....	\$381,261,607
1895.....	452,863,714	1891.....	372,874,447
1894.....	441,001,581	1889.....	358,913,906
1893.....	416,323,252	1888.....	354,557,515

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

No County, City, Town, Borough or other Municipality, shall ever subscribe to the capital stock of any railroad corporation, or become the purchaser of the bonds, or make donation to, or loan its credit in aid of, any such corporation; but nothing herein contained shall affect the validity of any bonds or debts incurred under existing laws, nor be construed to prohibit the General Assembly from authorizing any Town or City to protect by additional appropriations 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 unlimited power to issue bonds. According to section 140, chapter 23 of the Revised Statutes, "when any town shall have made appropriations or incurred debts, or shall hereafter make appropriations or incur debts exceeding ten thousand dollars, it may issue bonds, either registered or with coupons attached, or other obligations, payable at such times and at such annual rate of interest not exceeding 6 per cent, payable annually or semi-annually, as it shall determine," &c. Cities have had no such general authority conferred upon them.

Exemption from Taxation has been accorded by general statute to certain bonds issued by cities and towns to aid in the construction of railroads; and this exemption has been extended to new bonds issued for the purpose of redeeming or providing a fund to redeem the railroad aid bonds above referred to. This exemption is found in Section 3,820, Chapter 241 of the Revised Statutes (last clause of Section), and the bonds there named are those "issued by any town or city in aid of the construction of the railroads of the Connecticut Western Railroad Company, the New Haven Middletown & Willimantic Railroad Company, the Shepaug Valley Railroad Company, the Connecticut Valley Railroad Co., the Connecticut Central Railroad Company, or either of them." All railroads which are in whole or in part in the State are taxed by the State under Section 3,920, Chapter 244 of the Revised Statutes, so that the tax on these bonds is paid by the railroads.

Exemption from tax of new bonds issued to redeem or to provide a fund to redeem the railroad aid bonds, or to redeem or to provide a fund to redeem any reissue of the same, is conferred fully by an act approved June 19, 1889, and found in the "Public Acts" for that year.

POPULATION OF STATE.—Population has been as follows:

1890.....	746,258	1860.....	460,147	1830.....	297,675
1880.....	622,700	1850.....	370,792	1820.....	275,148
1870.....	537,454	1840.....	309,978	1810.....	261,942

SAVINGS BANKS INVESTMENTS—PRIVILEGES AND RESTRICTIONS.

—At the session in 1897 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 investments by Savings Banks", and is as follows. The separation into paragraphs and the figures in brackets which number and begin the paragraphs we have inserted so that those who need to refer to or use any particular portion of the section can more readily find the part desired; otherwise we give the section as it reads and was passed, preserving 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) Not exceeding twenty per centum of their deposits and surplus in notes secured by the pledge of stocks or bonds as collateral security: provided, said stocks or bonds shall have paid dividends or interest of not less than three per centum per annum during the two

years next preceding that in which the respective loan is made; or by the pledge of any stocks, bonds, or other obligations which, under the provisions of this act, can be purchased by savings banks; and may invest not exceeding twenty per centum of their deposits and surplus in notes, each of which shall be the joint and several obligation of two or more parties, all residents of this State.

(2) And may invest in the bonds of the United States, the District of Columbia, any of the New England States, or any of the States of New York, New Jersey, Pennsylvania, Delaware, Maryland, Ohio, Kentucky, Michigan, Indiana, Illinois, Iowa, Wisconsin, Minnesota, Missouri, Kansas, Nebraska, California, Colorado, and Oregon;

(3) In the bonds of any city in the New England States, or in the State of New York; of Newark, Paterson and Trenton in the State of New Jersey; of Philadelphia in the State of Pennsylvania; of Cincinnati, Cleveland, Columbus, Dayton, and Toledo in the State of Ohio; of Louisville in the State of Kentucky; of Detroit in the State of Michigan; of Chicago in the State of Illinois; of Milwaukee in the State of Wisconsin; of St. Louis in the State of Missouri; of Omaha in the State of Nebraska;

(4) Or in the obligations of any of the counties, towns, cities, boroughs, and school districts in this State.

(5) Or in the capital stock of any bank or trust company located in this State, or in the city of New York in the State of New York, or in Boston in the State of Massachusetts;

(6) Or in the bonds of any other incorporated city located in any of the States mentioned in this act, having not less than twenty thousand inhabitants, as ascertained by the United States or State census, or any municipal census taken by authority of the State next preceding such investment; provided, the amount of the bonds of said city, including the issue in which such investment is made and its proportion (based on the valuations contained in the assessment for taxation next preceding such investment) of the county and town debt, after deducting the amount of its water debt, and the negotiable securities in the sinking funds which are available for payment of its bonds, does not exceed seven per centum of the valuation of property in said city as assessed for taxation next preceding such investment; provided, always, that the State or city issuing said bonds has not defaulted payment of any of its funded indebtedness or interest thereon within fifteen years next preceding the purchase of such bonds by the savings bank; but this act shall not be held to authorize the investment of any funds in "special assessment bonds" or "improvement bonds", so called, which are secured only on the property benefited, except in those States where such bonds are by law a direct and primary obligation of the city issuing the same;

(7) Or in the first mortgage bonds of any railroad company, whose road is located wholly or in part in any of the States mentioned in this Act; provided, said railroad is located wholly within the United States, or in the consolidated bonds of any railroad company incorporated by this State and authorized to issue such bonds to retire the entire funded debt of said company; provided, that in every case the railroad company in the bonds of which an investment is made shall have paid each year, for a period not less than five years next previous to such investment, in addition to the interest on its funded indebtedness, dividends of not less than four per centum per annum upon its entire capital stock outstanding; and provided, further, that said outstanding capital stock at the time of such dividends equals or exceeds in amount one-third of the entire outstanding issue of said bonds; but this act shall not be held to authorize any investment in the bonds of any corporation operating its railroad exclusively by any means other than steam as a motive power, or in the bonds of any street railroad company.

(8) All other investments shall consist of deposits in incorporated banks or trust companies located in this State or in the States of New York, Massachusetts, or Rhode Island.

(9) Or of loans secured by mortgage on unincumbered real estate situated in this State, worth double the amount of the loan secured thereon, provided that any savings bank in the town of Putnam may loan on land located in the County of Providence in the State of Rhode Island; any savings bank in the town of Ridgefield may loan on land located in the County of Westchester in the State of New York; any savings bank in the town of Enfield or in the town of Stafford may loan on land located in the County of Hampden in the State of Massachusetts; and any savings bank in the town of Stonington may loan on land located in the County of Washington in the State of Rhode Island.

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 manufacturing 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 preventing incautious loans. We refer to the provision below.

SEC. 1,806.—When any loan or investment is made by any savings bank, the names of the directors or trustees consenting thereto shall be entered upon the records of said bank, and said record shall be at all 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 instrument creating the trust, may be loaned on the security of mortgages on unincumbered 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, city, or borough of this State, or in any bonds, stocks, or other securities which the savings banks in this State are or may be authorized by law to invest in, or may be deposited in savings banks incorporated by this State.

CITIES, COUNTIES AND TOWNS IN THE STATE OF CONNECTICUT.

NOTE.—For debts of minor civil divisions not found among the statements 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.

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.

ANSONIA.—FRANKLIN BURTON, Mayor. 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.

Table with columns: LOANS—When Due, DEMAND NOTES—When Due. Includes entries for Town of Ansonia Bonds, City of Ansonia Bonds, and Borough of Ansonia Bonds.

BETHEL.—WILLIAM H. JUDSON, Treasurer.

This town is in Fairfield County.

Table with columns: LOANS—When Due, DEMAND NOTES—When Due. Includes entries for Town of Bethel Bonds and Floating debt.

BETHEL.—H. H. WOODMAN, Treasurer.

This borough is in Fairfield County.

Table with columns: LOANS—When Due, DEMAND NOTES—When Due. Includes entries for Water Works Bonds, Water Bonds, and Floating debt.

BLOOMFIELD.—A. R. WELLS, Clerk.

This town is situated in Hartford County.

Table with columns: LOANS—When Due, DEMAND NOTES—When Due. Includes entries for Railroad Bonds, Other Bonds, and Floating debt.

BRIDGEPORT.—THOMAS P. TAYLOR, Mayor. BERNARD KEATING, Auditor.

Bridgeport is in Fairfield County. In 1889-90 the town and city of Bridgeport were consolidated, the city assuming the town's debt.

Table with columns: NAME AND PURPOSE, Rate, Payable, When Due, Principal, Outstanding. Includes entries for City funding bonds, Municipal bonds, Corporate bonds, and Court-House bonds.

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.

DEBT LIMITATION.—The city's charter provides that the city debt cannot be increased except by issue of bonds authorized by the Legislature of the State.

ASSESSED VALUATION.—The city's assessed valuation (about actual value) has been as follows:

Table with columns: Years, Tax Valuation. Shows assessed valuation from 1897 to 1893.

TAX RATE (per \$1,000) in 1897 was \$12.00.

POPULATION.—In 1890 population was 48,856; in 1880 it was 27,643 (including town, 29,148). Estimated in 1898 at 65,000.

BRISTOL.—C. S. TREADWAY, Treasurer.

This town is situated in Hartford County.

Table with columns: LOANS—When Due, DEMAND NOTES—When Due. Includes entries for Floating debt, Total debt, Sinking funds, and Tax valuation.

CANTON.—J. H. BIDWELL, Treasurer.

This town is in Hartford County.

Table with columns: LOANS—When Due, DEMAND NOTES—When Due. Includes entries for Cash sinking fund, Net debt, Assessed valuation, and Tax rate.

CHATHAM.—A. H. CONKLIN, Auditor.

This town is in Middlesex County.

Table with columns: LOANS—When Due, DEMAND NOTES—When Due. Includes entries for Assets, Net debt, Tax valuation, and Assessed valuation.

OPTIONAL.—Ten thousand dollars of the 4 per cent bonds are subject to call after 10 years and \$10,000 after 15 years.

TAX FREE.—All of the town's bonds are exempt from taxation. INTEREST payable at Central National Bank, Middletown, Conn.

COLCHESTER.—Wm. B. OTIS, Treasurer.

This town is situated in New London County.

Table with columns: LOANS—When Due, DEMAND NOTES—When Due. Includes entries for Town bonds, Floating debt, and Total debt.

DANBURY.—CHARLES KERR, Mayor. WALLACE G. OLMSTEAD, Clerk.

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

Table with columns: LOANS—When Due, DEMAND NOTES—When Due. Includes entries for Improvement Bonds, Funding Bonds, and Water Bonds.

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.

DERBY.—CHAS. S. CHAFFEE, Mayor. CHARLES E. LARK, Treasurer.

This city is situated in New Haven County. By enactment of the Legislature in 1893 the town of Derby, borough of Birmingham, and the school districts of the town, were consolidated under one form of government, assuming the name of the "City of Derby."

Table with columns: LOANS—When Due, DEMAND NOTES—When Due. Includes entries for Funding Bonds, Improvement Bonds, and Floating debt.

EAST HARTFORD.—J. O. GOODWIN, Clerk.

This town is in Hartford County.

Table with columns: LOANS—When Due, DEMAND NOTES—When Due. Includes entries for Bridge Bonds, Bridge and Road Bonds, and Floating debt.

ENFIELD.—R. E. SPENCER, Treasurer.

This town is in Hartford County.

Table with columns: LOANS—When Due, DEMAND NOTES—When Due. Includes entries for Town Bonds and Floating debt.

INTEREST payable at the Thompsonville Trust Co.

ESSEX.—L. L. WOOSTER, Treasurer.

This town is in Middlesex County.

Table with columns: LOANS—When Due, DEMAND NOTES—When Due. Includes entries for Refunding Railroad Bonds, Macadam Notes, and Floating debt.

INTEREST is payable at the Essex Savings Bank. TAX FREE.—All bonds are exempt from taxation.

FAIRFIELD.—O. C. JENNINGS, Treasurer.

Table with columns: LOANS—When Due, Total debt 1897, Tax valuation 1897, Tax rate (per \$1,000) '97, Population 1890 was, Population 1880 was.

FAIRFIELD CO.—T. BAKER, Treasurer. HENRY LEE, Secretary County Commissioners.

Table with columns: COUNTY BONDS—When Due, JAIL BONDS—When Due, Tax valuation 1897, Tax rate (per \$1,000) '97, Population 1890 was, Population 1880 was.

GLASTONBURY.—O. R. MORGAN, Treas.

Table with columns: FUNDING BONDS—When Due, Tax valuation 1897, Tax rate (per \$1,000) '97, Population 1890 was, Population 1880 was.

GREENWICH.—HIRAM JUNE, Treasurer.

Table with columns: Town debt 1897, Town valuation 1897, Tax rate (per \$1,000), Borough valuation '97, Borough tax rate (p \$1,000), Population in 1890 was.

GROTON.—J. O. FISH, Treasurer.

Table with columns: LOANS—When Due, Floating debt, Total debt Feb. 1, 1898, Total valuation 1897, Assessment from 1/2 to 3/4 act'l value, Total tax (per \$1,000) '97, Population 1890 was.

HARTFORD.—MILES 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.

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, Outstanding.

* Non-taxable. Capitol bonds to the amount of \$7,000 due January 1, 1897, have not yet been presented for payment.

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.

Table with columns: Total bonded debt, Floating debt, Total debt, Sinking fund, Water debt (included).

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 rents \$30,000 to \$40,000 each year above interest on its bonds and all ordinary expenses.

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

Table with columns: Years, Real Estate, Personal Property, Total, Tax Rate.

* School tax (average \$3 per \$1,000) additional. POPULATION.—In 1890 the population of Hartford was 53,230; in 1880 it was 42,553; 1898 estimated at 75,000.

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

Table with columns: LOANS—When Due, 4s, \$100,000, May 1, 1927 (Subject to call after May 1, 1907)

HARTFORD "ARSENAL SCHOOL DISTRICT."—G. H. Burt, Treasurer.

Table with columns: LOANS—When Due, 4s, \$100,000, 1917

HUNTINGTON.—J. TOMLINSON, Treasurer.

Table with columns: LOANS—When Due, 4s, J&J, \$75,000, July 1, 1917, Bonded debt Jan. 1, '98, \$75,000, Floating debt, 15,000

KILLINGLY.—F. T. PRESTON, Treasurer.

Table with columns: LOANS—When Due, FUNDING LOAN 1893—On demand, Tax valuation 1897, Tax rate (per \$1,000) 1897, Population 1890 was, Population 1880 was.

LITCHFIELD.—G. M. WOODRUFF, Treasurer.

Table with columns: LOANS—When Due, COURT HOUSE—On demand, RAILROAD BONDS—On demand, Interest is payable in Litchfield. Bonds are all tax free.

MEETING HOUSE SCHOOL DISTRICT.

Table with columns: Bonded debt Sept. 1, 1897, District has no floating debt, Tax valuation, 1893, Real valuation, Population of Dist. '94 (est.), Population of Town '94 (est.), INTEREST on the bonds is payable by the Greenwich Trust Co.

MERIDEN.—AMOS IVES, Mayor. HERMAN HESS, City Clerk.

The town and city of Meriden are situated in New Haven County. 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.

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, Outstanding.

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 was \$525,000; floating debt, \$57,000; total debt, \$582,000. The water debt (included in the above total) is \$320,000. The town's total debt August 1, 1897, was \$349,510 45.

ASSESSED VALUATION of city in 1896 was \$12,337,532; tax rate (per \$1,000), \$10.58. The town of Meriden in 1896 had a grand list of \$14,014,736; tax rate, \$10.50 per \$1,000.

POPULATION.—Population of Meriden City in 1890 was 21,652 in 1880 was 15,540. Population of Meriden town, including the city was in 1890 25,423; in 1880, 18,340; in 1870, 10,495.

MIDDLEFIELD.—ALFRED H. AUGUR, Treasurer.

Table with columns: LOANS—When Due, RR. bonds, \$38,000, part yearly, Tax rate (per \$1,000), Population in 1890 was, Population in 1880 was, Population in 1870 was.

MIDDLETOWN.—HENRY E. WEEKS, 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:

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, Outstanding.

TOTAL DEBT, Etc.—The city's total debt (all bonded) on Jan. 1, 1898, was \$526,000, of which \$299,000 was water debt; water sinking fund, \$14,485; net water debt, \$284,515. The town debt on Jan. 1, 1898, was \$804,000.

WATER WORKS—The net income of the water department for 1897 was \$10,803; cost of construction and maintenance to Jan. 1, 1898, was \$526,802.

ASSESSED VALUATION—The city's tax valuation in 1897 was about \$6,201,743. The town's valuation in 1897 was \$8,799,684. The total city and town tax for 1897 was \$19.00 per \$1,000.

POPULATION.—Population of Middletown City in 1897 (est.) was 12,000; in 1890 was 9,018. Population of town, including city, in 1897 (est.) was 18,000; in 1890 was 15,205; in 1880 was 11,732.

MILFORD.—{ SANFORD HAWKINS, Treasurer.
 { RICHARD R. HEPBURN, Clerk.
 This town is in New Haven County.

LOANS—	
Town Bonds—	When Due.
5s, \$3,000.....	.....
4s, J&J, \$29,900.....	Jan. 1, 1915
4s, \$45,600.....	.....
Int. payable at Treasurer's office.	
Bonded debt Sept. 20, '97.....	\$78,500
Floating debt.....	3,013
Total debt Sept. 20, 1897.....\$81,513	
Assets.....16,129	
Net debt Sept. 20, 1897.....65,384	
Tax valuation 1897.....1,685,529	
Tax rate (per \$1,000) '97.....\$14.00	
Population in 1890 was.....3,811	
Population in 1880 was.....3,347	

MONTVILLE.—E. M. DRULEY, Clerk.
 This town is in New London County.

LOANS—	
WAR, ETC.	When Due.
\$30,000.....	1904
Bonded debt Jan. 1, 1898.....	\$30,000
Floating debt.....	22,538
Total debt Jan. 1, 1898.....	52,538
Assessed valuation, real.....	878,780
Total valuation 1897.....\$1,005,311	
Assessed valuation, pers. 126,531	
Assessment is 2/3 actual value.	
Total tax (per \$1,000) '97.....16.00	
Population 1890 was.....2,344	
Population 1880 was.....2,664	
Population 1898 (est.).....3,000	

NAUGATUCK.—JOHN M. PAGE, Treas.
 This town is in New Haven County.

LOANS—	
When Due.	When Due.
4s, \$50,000.....	Mar. 1, 1907
4s, \$45,000.....	.....
REFUNDING BONDS—	
4s, A&O, \$100,000.....	April 1, 1912
Bonded debt Jan., 1897.....	\$100,000
Floating debt.....\$105,690	
Total debt Jan., 1897.....205,690	
Tax valuation 1896.....7,409,823	
Tax rate (per \$1,000) 1896.....\$12.00	
Population in 1890 was.....6,218	
Population 1896 (estimated) 9,500	

NEW BRITAIN.—{ ROBERT J. VANCE, Mayor.
 { S. W. CLARK, Treasurer.
 The city of New Britain is situated in Hartford County. The town and city have separate debts, as shown below.

CITY OF NEW BRITAIN DEBT:

LOANS—	
When Due.	When Due.
4s, J&J, \$15,000.....	July 1, 1913
SCHOOL BONDS—	
4s, J&J, \$160,000.....	Part yearly
SEWER BONDS—	
7s, J&J, \$130,000.....	July 1, 1899
4s, J&J, 20,000.....	July 1, 1899
4s, A&O, 15,000.....	Oct. 1, 1925
Optional after Oct. 1, 1910	
4s, F&A, \$100,000.....	Aug. 1, 1918
4s, F&A, 50,000.....	Aug. 1, 1925
TOWN OF NEW BRITAIN DEBT:	
Town bonds..... due in 1894 & 1911 \$175,000	

TOTAL DEBT.—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 \$9,182,772. 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 CANAAN.—FRANCIS M. BLISS, Treas.
 New Canaan is in Fairfield County.

LOANS—	
When Due.	When Due.
4s, A&O, \$11,000.....	April 1, 1899
RAILROAD AND WAR BONDS—	
4s, A&O, \$24,500.....	April 1, 1911
Subject to call at any time.	
Bonded debt Jan. 1, 1898.....	\$35,500
Floating debt.....	49,195

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

NEW HAVEN.—{ F. B. FARNSWORTH, Mayor.
 { B. E. BROWN, Comptroller.

This city is the county seat of New Haven County. By an act of the General Assembly the city, town and school district of New Haven were consolidated December 7, 1897, under one government, and the city assumes the assets and liabilities of the other two governments.

LOANS—				
NAME AND PURPOSE.	Interest. Rate. Payable. When Due. Outstand'g.			
NEW HAVEN CITY BONDS—				
Bridge.....	1896 4	Oct. 1, 1914	\$25,000	
do.....	1896 4	Oct. 1, 1915	40,000	
(\$20,000 due yearly) to Oct. 1, 1916				
Boulevard sewerage.....	1887 3 1/2 J & D	June 1, 1902	175,000	
(\$25,000 due yearly) to June 1, 1908				
City sewerage.....	1871 7 A & O	Oct. 1, 1901	1250,000	
do.....	1889 4 A & O	Apr. 1, 1910	200,000	
(\$25,000 due yearly) to Apr. 1, 1917				
do.....	1892 4 A & O	Apr. 1, 1918	100,000	
(\$25,000 due yearly) to Apr. 1, 1921				
do.....	1894 4 A & O	Apr. 1, 1922	100,000	
(\$25,000 due yearly) to Apr. 1, 1925				
do.....	1896 4 J & D	1926-1929	100,000	
(\$25,000 due yearly.)				
do.....	1885 3 1/2 F & A	Feb. 1, 1899	90,000	
(\$15,000 due yearly) to Feb. 1, 1904				
Library.....	1890 4 J & J	Jan. 1, 1910	100,000	
(\$10,000 due yearly) to Jan. 1, 1919				
Paving.....	1896 4	Oct. 1, 1901	250,000	
(\$2,500 due every 5 years) to Oct. 1, 1916				

TOWNS OF NEW HAVEN DEBT.				
Air Line RR. bonds.....	1889 3 1/2 J & J	July 1, 1910	500,000	
(\$25,000 due yearly) to July 1, 1929				
East Haven, ref.....	1887 4 M & N	1897 to 1907	60,000	
Funding.....	3 1/2 J & J	July 1, 1909	200,000	
Subject to call after July 1, 1899				
Park bonds.....	1890 3 1/2 J & J	1940	100,000	
Subject to call 1910				
do do.....	4		100,000	
Quintipia bridge.....	4 M & N	1902	25,000	
Subject to call.				
War loan.....	6		21,200	

* Exempt from taxation.
 † Payment is provided for by sinking fund.
 For School District Debt see separate statement further below.

PAR VALUE OF BONDS.—The bonds are all for \$1,000 each except the town war bonds, part of which are for \$200 and \$500.

INTEREST on all issues is paid at the City Treasury, except that interest on the school district bonds is payable at the New Haven County National Bank at present.

TOTAL DEBT, SINKING FUND, ETC.—

Dec. 13, '97.			
Dec. 1, '96.			
Dec. 1, '95.			
Total bonded debt of city.....	\$1,445,000	\$1,295,000	\$1,210,000
Floating debt.....	32,336	32,336	32,336
Total debt city.....\$1,477,336			
Sinking fund.....	188,937	354,837	\$1,242,336
Total debt city.....\$1,288,399			
Net debt.....	\$1,288,399	\$972,499	\$838,897
Total bonded debt of town.....	\$1,006,200	\$1,007,200	\$1,007,200
Floating debt.....	166,029	166,029	166,029
Total town debt.....\$1,172,229			
Total debt of School District.....	\$500,000		
Floating debt.....	344,012		
Total debt of School District.....\$844,012			
Total indebtedness of consolidated city.....\$3,304,640			

The total indebtedness of the school district on December 1, 1895, was \$706,675. 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 51 per cent actual value."

Years.	Real Estate.	Personal Property.	Total Valuation.	Rate of Tax per \$1,000.
1897.....	.....	.....	\$57,683,452	\$23.00
1896.....	.....	.....	56,000,000	13.50
1895.....	.....	.....	53,800,000	.....
1893.....	.....	.....	54,500,000	12.50
1891.....	.....	.....	51,995,329	11.50
1890.....	\$40,669,983	\$11,501,148	52,171,131	19.50

The Grand List does not include property estimated as follows on January 1, 1896:

Yale College, estimated at.....	\$6,000,000
School-houses, estimated with contents and land.....	1,500,000
Churches and institutions.....	2,000,000
State, county, town and city public property.....	800,000
Railroad property and other lawful exemptions.....	2,700,000
Total.....	\$13,000,000

POPULATION.—In 1890 population of the city was 85,981; in 1880 it was 62,882; in 1897 it was estimated at 110,000.

NEW HAVEN CITY SCHOOL DISTRICT.—Consolidated with the city of New Haven Dec. 7, 1897.

LOANS—	
When Due.	When Due.
4s, M&N, \$125,000.....	1929-1934
Bonded debt Dec. 13, '97.....	\$500,000
Floating debt.....	344,011
4s, M&N, \$70,000.....	1921-1924
4s, F&A, 75,000.....	1925-1928
Total debt Dec. 13, 1897.....\$844,012	

NEW HAVEN CO.—HIRAM JACOBS, Treasurer.
 County seat is New Haven.

LOANS—	
When Due.	When Due.
3 1/2s, g., M&N, \$140,000, g., Nov. 1, '15	Bond. debt Jan. 1, '98.....\$140,000
Optional at 2 per cent premium.	Tax valuation 1897.....153,529,035
	Population in 1890 was.....209,058

NEW LONDON. { C. G. BECKWITH, Mayor.
 { JOHN MCGINLEY, Treasurer.

The town and city are under one government and the following statement includes both.

LOANS—			
NAME AND PURPOSE.	Interest. Rate. Payable. When Due. Outstand'g.		
Floating debt bonds.....	7 J & J Jan. 1, 1905	\$100,000	
Park bonds.....	4 M & N	1918	25,000
School bonds.....	4 J & J	1919	21,000
do do.....	4 J & J	1920	63,000
do do.....	4 J & J	1924	40,000
do do.....	4 J & J	1925	60,000
Sewer bonds.....	4 J & J	1917	10,000
do do.....	3 1/2 J & J	July 1, 1911	35,000
Water bonds.....	7 J & J	Jan. 1, 1900	250,000
do do.....	4 J & J	1919	116,000
do do.....	4	1924	60,000

INTEREST on the bonds is payable at the office of the Treasurer.

TOTAL DEBT.—The total bonded debt on Aug. 1, 1897, was \$740,000; sinking fund, \$2,720, and net debt, \$797,280. The water debt of \$426,000 is included.

CITY PROPERTY.—The city owns the Groton ferry and the city water works.

ASSESSED VALUATION in 1896 was \$9,396,500 and the tax rate per \$1,000 was \$16.00. Real estate is taxed at about 2/3 its actual value.

POPULATION.—In 1890 population was 13,757; in 1880 it was 10,537; in 1870 it was 9,576. Population in 1896 (estimated) 15,000.

NORWALK.—{ C. L. GLOVER, Mayor.
 { H. R. PRICE, City Treasurer.

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

TOWN DEBT, VALUATION, ETC.

LOANS—	
When Due.	When Due.
Town Bonds, \$100,000.....	1921
Tax valuation 1895.....	\$13,416,597
Total debt 1896.....	260,955
Tax rate (per \$1,000).....\$5.00	

CITY DEBT, VALUATION, ETC.

LOANS—				
NAME AND PURPOSE.	Interest. Rate. Payable. When Due. Outstand'g.			
FUNDED DEBT—				
4s, J&J, \$50,000.....	July 1, 1927			
Subject to call at any time.				
MUNICIPAL PURPOSES—				
4s, g., J&J, \$50,000, g., May 1, 1935				
SEWER BONDS—				
4s, J&J, \$75,000.....	July 1, 1907			
4s, J&J, 75,000.....	July 1, 1908			
WATER BONDS—				
4s, J&J, \$175,000.....	July 1, 1926			
Subject to call at any time.				

INTEREST on the gold bonds due in 1935 is payable at American Exchange National Bank; other interest payable in Norwalk.

POPULATION.—Population of the town (including Norwalk and South Norwalk) was in 1890, 17,747; in 1880, 13,956; in 1870, 12,119.

NORWICH.—{ FREDERIC L. OSGOOD, Mayor.
 { H. W. TIBBITS, Treasurer.

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

LOANS—				
NAME AND PURPOSE.	Interest. Rate. Payable. When Due. Outstand'g.			
CITY OF NORWICH DEBT.				
City debt bonds, ref., 1883.....	4 A & O	Oct. 1, 1913	\$125,000	
Court house.....	7 J & J	Jan. 1, 1905	164,000	

NAME AND PURPOSE.	Interest.		Principal		Outstand'g.
	P. Ct.	Payable.	When Due.	When Due.	
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 1890...	5	J & J	Jan. 1, 1910		50,000
do do	5	A & O	April 1, 1908		100,000
Refunding water bonds...	3½	J & J	Jan. 1, 1923		150,000
TOWN OF NORWICH DEBT.—SAMUEL H. FREEMAN, Treasurer.					
Court house bonds...	7	semi-an.	1905		160,000
Town debt bonds...	4	semi an.	1913		175,000
Town deposit fund...	6	annually			13,301

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

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

TAX FREE.—All the issues of city bonds are exempt from taxation.

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

TOTAL DEBT.—For a series of years debt has been:

	1897.	1895.	1894.	1893.
Total bonded debt of city....	\$965,000	\$799,000	\$799,000	\$799,000
Certificates outstanding.....		165,431	165,431	165,431
Total.....	\$965,000	\$964,431	\$964,431	\$964,431
Balance in treasury.....	4,233		23,961	28,811

	1896.	1895.	1894.	1893.
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 ½ mill on city and town list.

CITY PROPERTY.—The city owned property in 1894 valued at \$1,182,111. This included buildings, fire department, etc., as well as water works, which were held at \$650,000. In the year 1894-95 the regular receipts of the water works were \$48,206 58; expenditures \$29,826 54; interest on bonds \$16,500; surplus \$1,880 04.

ASSESSED VALUATION.—Property assessed "at ¾ cash value."

Years.	Real Estate.	Personal Property.	Total.	Rate of Tax per \$1000
1895.....			\$10,340,484	10'00
1894.....			10,108,692	10'00
1893.....	\$8,062,744	\$1,999,476	10,062,220	10'00
1892.....	7,981,334	2,087,514	10,068,848	10'00
1891.....	7,857,924	2,023,101	9,881,025	10'00
1890.....	7,826,459	2,129,351	9,955,810	9'50
1880.....	7,438,097	2,976,023	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; 18'80, 21,143.

ORANGE.—WALTER A. MAIN, 1st Selectman.

This town is in New Haven County.

LOANS—	When Due.	Tax valuation 1897....	\$3,400,000
FUNDING BONDS (GOLD)—		Assessment is ¾ actual value.	
4s, g, J&J, \$100,000 g. Jan. 1, 1916		Total tax (per \$1,000) '97....	\$10'00
Bonded debt Jan. 1, '98....		Population in 1890 was.....	4,537
Demand notes.....		Population in 1880 was.....	3,341
Total debt Jan 1, 1898....		Population 1898 (est.).....	7,500

INTEREST is payable at the Nat. Tradesmen's Bank, New Haven.

PLAINFIELD.—S. L. ADAMS, Treasurer.

This town is in Windham County.

LOANS—	When Due.	Total debt Sept. 1, 1897....	\$25,221
4s, M&N, \$5,000.....		Assessed valuation '97....	1,985,991
4s, M&N, 25,000.....		Tax rate (per \$1,000) 1898....	12'00
(\$5,000 every fifth year.)		Population 1890.....	4,582
Bonded debt Sept. 1, 1897....			\$30,000

PORTLAND.—CHAS. H. EDWARDS, Treas'r.

Portland is in Middlesex County.

LOANS—	When Due.	Bonded debt Jan. 15, '98....	\$283,000
REFUNDING BONDS—		Floating debt.....	3,557
4s, M&N, \$100,000.....		Total debt Jan. 15, 1898....	286,557
4s, J&J, 98,000.....		Tax valuation 1896.....	1,947,939
(Subject to call after five years.)		Assessment about ¾ actual value.	
3'65s, J&J, \$85,000.....		Total tax (per \$1,000).....	\$20'00
Interest payable at Town Treas'r's.		Population in 1890 was....	4,687

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

PRESTON.—JAMES M. YOUNG, Treasurer.

This town is in New London County.

LOANS—	When Due.	Tax valuation, personal....	\$63,922
WAR AND BRIDGE BONDS—		Total valuation 1897....	879,490
6s, J&J, \$50,000.....		Assessment about ¾ actual value.	
4s, M&N, 40,000.....		Total tax (per \$1,000) '97....	\$16'00
Total debt Jan., 1898.....		Population in 1890 was.....	2,555
Tax valuation, real.....			\$15,568

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., 1898.... \$66,000
Tax valuation 1897.... 3,016,744
Assessment about ¾ 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
3'2s, F&A, \$35,000.....		Population 1897 (est.).....	2,500
(Subject to call after Aug. 1, 1917.)		Population 1890.....	2,235
Floating debt July, 1, '97....			\$67,215

ROCKVILLE.— { E. L. HEATH, Mayor.
FRANK GRANT, Treasurer.

This City is in Tolland County.

LOANS—	When Due.	Total bond. debt Jan. 1, '98	\$140,000
SEWER BONDS—		Interest payable at Treas'r's office.	
4s, J&J, \$50,000.....		Assessed valuation '97....	\$2,592,235
Optional after Jan. 1, 1900.		Assessed valuation '98....	\$7,000,000
4s, J&J, \$90,000.....		Assess. in '98 will be at full value.	

SIMSBURY.—A. S. CHAPMAN, Treasurer.

Simsbury is in Hartford County.

LOANS—	When Due.	Sinking fund.....	\$2,000
RAILROAD BONDS—		Net debt Jan. 1, 1898....	35,750
4s, J & J...\$22,000.....		Tax valuation 1897....	1,440,135
(\$2,000 yearly) to July 1, 1908		Assessment about ¾ actual value.	
4s, J & J...\$4,000.....		Total tax (per \$1,000) 1897....	\$14'00
Bonded debt Jan. 1, 1898....		Population in 1890 was.....	1,874
Floating debt.....		Population in 1880 was.....	1,830
Total debt Jan. 1, 1898....		Population in 1897 (est.)....	2,000

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

INTEREST is payable at the Hartford National Bank.

SOUTHINGTON.—E. G. LEWIS, Treasurer.

This town is in Hartford County.

LOANS—	When Due.	Assessed valuat'n, real....	\$1,645,394
4s, J&J, \$90,000.....		Assessed val'n, pers'l....	946,690
(\$30,000 due every 10 years.)		Total valuation 1897....	2,592,084
Total debt Jan. 1, 1898....		Assessment 60% actual value.	
Sinking fund.....		Tax rate (per \$1,000) 1897....	\$18'50
Net debt Jan. 1, 1898....		Population 1897 (est.).....	5,500
Water debt (included)....		Population 1890.....	5,501

SOUTH NORWALK.— { C. G. BOHANNAN, Mayor.
S. S. HATCH, Ch. F. Com.

This city is in Norwalk Town, Fairfield County.

LOANS—	When Due.	4s, J&J, \$47,500.....	Apr. 1, 1911
REFUNDING BONDS—		4s, J&J, 30,000.....	July 1, 1925
4s, J&J, \$90,000.....		Bonded debt Jan. 15, '98....	\$290,000
(Subject to call 1903.)		Floating debt.....	19,300
WATER BONDS—		Total debt Jan. 15, 1898....	309,300
6s, J&J, \$40,000.....		Water debt (included)....	200,000
4s, J&J, 9,000.....		Assessed valuation '97....	4,820,609
4s, J&J, 52,000.....		Assessment about actual value.	
4s, J&J, 9,000.....		City & town tax (per M.) '97....	\$12'50
4s, J&J, 12,500.....		Population in 1897 (est.)....	7,500
Apr. 1, 1910		Pop. of town in 1890 was....	17,747

INTEREST on refunding bonds is payable in South Norwalk and on water bonds in New York.

SPRAGUE.—P. S. COTE, Treasurer.

This town is in New London County.

LOANS—	When Due.	Net debt Feb. 1, 1898....	\$43,962
TOWN BONDS—		Town has no water debt.	
6s, Mar., \$45,000.....		Tax valuation 1896.....	\$581,525
Bonded debt Feb. 1, 1898....		Assessment about ¾ actual value.	
Floating debt.....		Total tax (per \$1,000).....	15'00
Total debt.....		Population 1890.....	1,106
Sinking funds.....		Population 1895 (estimated)....	1,006

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

STAMFORD (City).— { W. J. H. BOHANNAN, Mayor.
HENRY V. RIKER, Treasurer.

This city is in Fairfield County.

LOANS—	When Due.	Bonded debt Jan. 1, '98....	\$125,000
SEWER BONDS—		Floating debt.....	70,000
4s, M&N, \$5,000.....		Total debt Jan. 1, 1898....	195,000
4s, M&N, 20,000.....		Sinking fund.....	16,000
4s, M&N, 5,000.....		Net debt Jan. 1, 1898....	179,000
4s, M&N, 20,000.....		Tax valuation 1896.....	18,000,000
Interest payable at Stamford.		Assessment about ¾ actual value.	

The city's tax rate (per \$1,000) in 1896 was \$6'75 in one district, 5'04 in another and \$2'70 in the third. The population in 1896 was estimated at 20,000.

STAMFORD (Town).—W. D. DASKAM, Treas.

This town is in Fairfield County.

LOANS—	When Due.	Bonded debt Feb. 1, '98....	\$340,000
TOWN HALL, 1890—		Floating debt.....	50,000
4s, A&O, \$94,000.....		Total debt.....	390,000
SCHOOLS AND BRIDGES, 1893—		Sinking funds.....	43,760
4s, F&A, \$96,000.....		Net debt Feb. 1, 1898....	346,240
HIGH SCHOOL—		Tax valuation 1897....	10,100,000
4s, F&A, \$75,000.....		Assessment about ¾ actual value.	
Aug. 1, 1914-24		Town tax (per \$1,000).....	\$13'00
Interest payable in Stamford.		Population in 1890 was....	15,700
FUNDING BONDS—		Population in 1897 (est.)....	20,000
4s, F&A, \$75,000g.....			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 Due.	Tax valuation 1897....	\$2,781,966
Town Debt, Etc.		Tax rate (per \$1,000) 1897....	12'50
WAR BONDS—		Population (loc. est.) 1895....	7,450
4s, .....\$28,000.....		Population 1890 was.....	7,184
Bonded debt Sept. 7, '97....		Borough Debt, Etc.	
Floating debt.....		Total debt Jan. 1, 1898....	\$32,000
Total debt.....		Tax valuation 1897....	617,818
Balance in treasury.....		Boro gh tax (per \$1,000) '97....	\$10'00
Net debt Sept. 7, 1897....		Population 1895 (estimated)....	1,800

SUFFIELD.—WM. L. LOOMIS, Treasurer.

This town is in Hartford County.

LOANS—	When Due.	Cash assets.....	\$2,921
Town note.....		Net debt Sept. 17, 1897....	26,700
Town notes, 4½%.....		Assessed valuation 1896....	2,078,420
Town notes, 5%.....		Tax rate (per \$1,000) '97....	\$10'00
Floating debt.....		Population 1890.....	3,169
Total debt Sept. 17, '97....			29,621

THOMASTON.—ARTHUR J. HINE, Treasurer.

This town is in Litchfield County.

LOANS—	When Due.	Net debt Feb. 1, 1898....	\$68,731
TOWN HALL BONDS—		Tax valuation, real.....	1,025,650
4s, J&D, \$50,000.....		Tax valuation, personal....	529,819
Interest payable at Treas'r's office.		Total valuation 1897....	1,555,469
Bonded debt Feb. 1, 1898....		Assessment ½ to ¾ actual value.	
Floating debt.....		Total tax (per \$1,000).....	\$15'00
Total debt.....		Population in 1890 was.....	3,278
Sinking fund, cash, etc. ..		Population in 1897 (est.)....	3,300

TORRINGTON.—{ ISAAC W. BROOKS, Treasurer.
 { WALTER HOLCOMB, Clerk.

This town is in Litchfield County.

Town debt Feb. 1, 1898. \$61,000	Borough debt Feb. 1, '98. \$47,550
Town valuation 1897. 5,737,277	Borough assessm't '97. 4,477,706
Town tax (per \$1,000) '97. \$10.00	Borough tax (per \$1,000) '97. \$4.00
Population in 1890 was. 6,048	Population 1897 (est.) 8,000
Population '95 (local census) 8,955	Population in 1890 was. 4,283

VERNON.—F. B. SKINNER, Treasurer.

This town is in Tolland County (P. O. Rockville.) Railroad bonds are tax exempt.

LOANS—	<i>When Due.</i>	Bonded debt Jan. 1, '98. \$235,000
RAILROAD BONDS 1896—		Floating debt. 53,100
3s, J&J, \$80,000. 1903-1904	July 1, 1906	Total debt Jan. 1, 1898. 288,100
MEMORIAL HALL, 1889—		Tax valuation 1897. 7,544,883
3 ¹ / ₂ s, M&N, \$125,000. Nov. 1, 1919	(Optional after Nov. 1, 1899.)	Assessment about 2/3 actual value.
HIGH SCHOOL, 1892—		Tax rate (per \$1,000) '97. \$5.00
J&J, \$50,000. July 1, 1922		Population in 1890 was. 8,808
		Population in 1880 was. 6,915

INTEREST is payable at the Town Treasurer's office.

WALLINGFORD.—{ WM. H. NEWTON, Town Treas.
 { C. D. MORRIS, Borough Treas.

The town of Wallingford is situated in New Haven County.

LOANS—	<i>When Due.</i>	Floating debt. \$15,000
4s, \$62,000. 1903-1904		Total debt Aug. 1, 1897. 260,000
4s, 30,000. 1927		Water debt (included). 175,000
BOROUGH WATER BONDS—		Town debt Jan. 1, 1898. 92,000
4s, J&J, \$175,000. 1903 to '15		Borough valuation 1897. 2,600,000
Sewer debt. \$25,000		Town valuation 1897. 3,650,000
Improvements. 45,000		Town tax (per \$1,000) 1897. 10.00
Borough bonded debt Aug. 1, 1897. 245,000		Borough tax (per \$1,000) '93 5.00
		Population (town) in 1890. 6,534
		Population (boro.) in 1890. 4,230

INTEREST on the water bonds of Wallingford Borough is payable at the First National Bank of Wallingford.

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

LOANS—	<i>When Due.</i>	Assessment 2/3 actual value.
4s, \$40,000. 1927		Tax rate (per \$1,000) 1896. \$6.00
Bonded debt Jan. 1, 1898. \$93,000		Population 1897 (est.) 6,000
Assessed valuation 1896. 2,700,000		

WASHINGTON.—Wm. J. FORD, Treasurer.

This town is in Litchfield County.

LOANS—	<i>When Due.</i>	Total debt Jan., 1898. \$42,500
RAILROAD BONDS—		Tax valuation '97. 1,003,191
4s, J&J, 20,000. 1898-1917		Assessment same as actual value.
(\$2,000 due yearly on July 1.)		Tax rate (per \$1,000) '97. \$15.00
Bonded debt Jan., 1898. \$38,000		Population in 1890 was. 1,633
Floating debt. 4,500		

INTEREST payable at Connecticut Savings Bank, New Haven.

WATERBURY.—{ THOMAS D. BARLOW, Mayor.
 { RICHARD F. GRADY, Clerk.

This city is in New Haven County.

LOANS—	<i>When Due.</i>	4s, J&J, \$400,000. Jan. 1, 1919
CITY HALL BONDS—		4s, J&J, 200,000. Jan. 1, 1927
7s, J&J, \$10,000. 1903		Interest is payable in Waterbury.
SEWER BONDS—		Bonded debt Jan. 1, '98. \$850,000
4s, J&J, \$60,000. 1911		Total valuation 1896. 11,000,000
WATER BONDS (series 1 and 2)—		Assessment is 1/3 actual value.
7s, J&J, \$40,000. 1899		City tax (per \$1,000) 1897. \$19.00
4 ¹ / ₂ s, J&J, 40,000. 1905		Average school tax. 13.00
4s, J&J, 100,000. Jan. 1, 1899		Population in 1890 was. 28,646
(\$5,000 due yearly) to Jan. 1, 1918		Population 1898 (estimated) 38,000

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—	<i>When Due.</i>	Floating debt. \$287,398
..... \$100,000. 1901-1910		Total debt. 387,398
(\$10,000 annually.)		Sinking fund. 36,148
FUNDING BONDS—		Net debt July 1, 1897. 351,249
4s, J&J, \$200,000. 1927-1948		Assessed valuat'n '96. 11,325,523
(\$10,000 annually), optional after		Assessment 2/3 actual value.
July 1, '12, \$10,000 annually.)		Tax rate (per \$1,000) '96. \$10.00
Bonded debt July 1, '97. \$100,000		

WEST HARTFORD.—HENRY C. WHITMAN, Treasurer.

West Hartford is in Hartford County.

LOANS—	<i>When Due.</i>	ROAD BONDS—
REFUNDING BONDS—		4s, M&S, \$45,000. 1920
4s, M&S, \$28,000. 1902		Subject to call after 1910
4s, M&S, 30,000. 1920		Bonded debt Apr. 1, '98. \$143,000
Subject to call after 1910		Tax valuation 1897. 3,078,011
SCHOOL AND FUNDING NOTES—		Assessment is 2/3 actual value.
..... \$40,000. 1899-1907		Town tax (per \$1,000) '98. \$12.00
(\$5,000 due yearly.)		Population in 1890 was. 1,930
Interest payable in Hartford.		Population in 1898 (est.) 2,550

WESTPORT.—This town is in Fairfield County.

Total debt 1897. \$74,059	Tax rate (per \$1,000) \$10.00
Tax valuation 1896. 2,507,923	Population 1890 was. 3,715

WILLIMANTIC.—{ OSCAR O. TANNER, Mayor.
 { FRED A. SANDERSON, Clerk.

This city is situated in the town of Windham, Windham County.

LOANS—	<i>When Due.</i>	Bonded debt Mar. 1, '98. \$300,000
MUNICIPAL BONDS—(Coupon)—		Floating debt. 91,245
4s, A&O, \$100,000. Oct. 1, 1925		Total debt Mar. 1, 1898. 391,245
Optional after Oct. 1, 1910		Water debt (included). 200,000
WATER BONDS—		Tax valuation 1897. 4,064,847
4s, A&O, \$75,000. Oct. 1, 1899		Interest payable at City Treasury.
4s, A&O, 50,000. Oct. 1, 1904		Assessment about 1/2 actual value.
4s, A&O, 50,000. Oct. 1, 1909		Tax rate (per \$1,000) '97. \$23.00
4s, A&O, 25,000. Oct. 1, 1914		Population in 1890 was. 8,648
		Population in 1880 was. 6,608
		Population in 1898 about. 8,000

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

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

LOANS—	<i>When Due.</i>	Sinking fund, etc. \$5,445
TOWN BONDS—1885-1891—		Net debt Sept. 1, 1897. 114,477
4s, M&N, \$54,000. Nov. 1, 1902		Tax valuation 1896. 4,546,238
4s, M&N, 24,000. May 1, 1898		Assessment from 2/3 to 3/4 actual val.
(\$6,000 due yearly) to May 1, 1901		Tax rate (per \$1,000) \$11.00
Deposit fund and orders. \$41,922		Population in 1890 was. 6,183
Total debt Sept. 1, 1897. 119,922		Population in 1897 (est.) 8,000

WINDSOR LOCKS.—J. D. OUTERSON, Treas.

This town is in Hartford County. All bonds are tax free.

LOANS—	<i>When Due.</i>	Assessment about 2/3 actual value.
TOWN BONDS—		Tax rate (per \$1,000) \$10.00
4s, J&J, \$35,000. Jan. 1, 1922		Population in 1890 was. 2,758
Net debt Sept. 18, 1897. \$49,565		Population in 1897 (est.) 3,000
Tax valuation 1897. 1,704,964		

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.

Location.	Total Debt.	Assessed Valuation.	Tax Rate.	Population.
Avon, Hartford Co.	15,769	\$464,915	\$13.00	1,182
Barkhamsted, Litchfield Co.	17,932	333,325	20.00	1,130
Berlin, Hartford Co.	27,670	1,298,514	10.00	2,600
Branford, New Haven Co. (Town)	57,918	2,171,471	12.00	4,460
Branford, N. Hav. Co. (Borough)	62,781	1,901,866	12.00	.....
Brooklyn, Windham Co.	30,893	1,281,245	10.50	2,628
Canaan, Litchfield Co.	23,000	492,152	12.50	870
Cheshire, New Haven Co.	12,000	1,060,948	11.00	1,929
Clinton, Middlesex Co.	14,057	742,833	10.00	1,384
Coventry, Tolland Co.	12,507	644,985	15.00	1,875
Cromwell, Middlesex Co.	53,218	1,015,395	13.00	1,987
Darien, Fairfield Co.	16,933	2,347,860	7.00	2,276
Eastford, Windham Co.	11,500	151,975	16.00	561
East Haddam, Hartford Co.	32,813	1,116,673	12.50	2,599
East Lyme, New London Co.	27,230	767,445	12.00	2,048
Easton, Fairfield Co.	25,188	414,208	14.00	1,001
East Windsor, Hartford Co.	30,650	1,322,947	15.00	2,890
Ellington, Tolland Co.	14,000	753,448	12.00	1,539
Farmington, Hartford Co.	49,000	1,896,252	12.00	3,179
Griswold, New London Co.	32,461	1,722,075	10.00	3,113
Hamden, New Haven Co.	39,050	1,996,023	15.00	3,882
Hartland, Hartford Co.	11,981	194,631	23.00	565
Hebron, Tolland Co.	41,446	424,663	14.00	1,039
Lebanon, New London Co.	13,558	926,569	12.00	1,670
Lyme, New London Co.	35,593	309,562	15.00	977
Madison, New Haven Co.	12,000	948,775	10.00	1,429
Manchester, Hartford Co.	92,420	5,061,663	15.00	8,222
Mansfield, Tolland Co.	17,979	579,517	15.00	1,911
New Hartford, Litchfield Co.	49,035	1,109,715	12.00	3,160
New Milford, Litchfield Co.	41,000	1,974,395	13.00	3,917
Newtown, Fairfield Co.	25,000	1,782,646	11.00	3,539
Norfolk, Litchfield Co.	20,994	1,016,342	12.00	1,546
North Canaan, Litchfield Co.	28,530	1,811,630	12.50	1,683
North Haven, New Haven Co.	21,314	896,269	12.00	1,862
No. Stonington, New London Co.	18,135	537,400	12.00	1,463
Old Lyme, New London Co.	18,330	507,299	15.00	1,319
Old Saybrook, Middlesex Co.	30,126	600,540	15.00	1,484
Plainville, Hartford Co.	28,000	819,232	9.00	1,993
Redding, Fairfield Co.	22,000	511,563	15.00	1,546
Rocky Hill, Hartford Co.	26,161	417,802	12.00	1,069
Roxbury, Litchfield Co.	26,381	411,146	14.00	936
Salisbury, Litchfield Co.	24,500	1,805,236	10.00	3,420
Saybrook, Middlesex Co.	44,000	684,390	16.00	1,484
Seymour, New Haven Co.	40,084	1,562,872	20.00	3,300
Shelton, Fairfield Co.	55,031	2,943,600	4.00	1,952
Southington, Hart. Co. (Borough)	23,100	1,455,234	5.00	.....
Stafford, Tolland Co.	36,768	1,580,429	20.00	4,535
Stafford Springs, Tolland Co.	12,850	736,243	7.50	.....
Stratford, Fairfield Co.	43,659	1,329,815	15.00	2,608
Trumbull, Fairfield Co.	18,839	644,139	12.00	1,453
Waterbury (Town) N. Haven Co.	154,915	22,555,193	5.00	33,202
Waterbury, New London Co.	40,288	1,205,072	15.00	2,661
Watertown, Litchfield Co.	30,000	1,495,974	11.00	2,323
Wethersfield, Hartford Co.	36,574	1,403,840	10.00	2,271
Wilton, Fairfield Co.	21,470	806,218	10.00	1,722
Windham, Windham Co.	167,000	5,213,863	12.00	10,032
Windsor, Hartford Co.	73,326	1,638,524	13.00	2,954
Woodbury, Litchfield Co.	18,900	995,438	15.00	1,815
Woodstock, Windham Co.	11,134	925,282	12.00	2,309

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

MIDDLE STATES.

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State of New York.

ITS 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. These bonds have all been issued to date, but \$500,000 have been paid from the proceeds of the tax levied for a sinking fund, leaving outstanding March 1, 1898, \$8,500,000, which, with the \$440,000 Comptroller's Certificates and \$400,000 Adirondack Park Bonds, a total of \$9,340,000, constitute the State's indebtedness on March 1, 1898.

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
Canal bonds, g., reg., 1896.	3g.	J&J	Jan. 1, 1906	\$1,270,000
Do do do 1897..	3g.	J&J	Jan. 1, 1912	4,000,000
Do do do 1898..	3g.	J&J	Jan. 1, 1913	3,230,000
Adirondack Pk. Bonds, 1898	3½	FA&	1907-1908	400,000
Comptroller's Certificates..	.....	.....	1898 to 1906	*440,000

* Due \$55,000 annually.

STATE DEBT FOR OVER FIFTY YEARS.—Below we give the amount of the State debt on Sept. 30 in the years named.

1897.....\$5,765,000	1888.....\$6,965,354	1858.....\$33,735,668
1893.....660	1883.....8,473,854	1853.....24,288,568
1895.....885,855	1878.....9,154,054	1848.....23,937,248
1891.....2,927,655	1873.....36,530,406	1843.....25,257,268
1890.....4,964,304	1868.....44,968,786	1838.....11,256,152
1889.....6,774,854	1863.....29,784,124	

TAX VALUATION.—The following shows the State's valuation &c., for a series of years. The 1898 tax rate is \$2.08.

Year.	Valuation.		State Tax.	
	Real Estate.	Personal.	Total Equalized Valuation.	Total Rate per \$1,000. Levied.
1897	\$4,041,826,586	\$465,159,108	\$4,506,985,694	\$2.67
1896	3,904,853,377	459,859,526	4,364,712,903	2.69
1895	3,841,582,748	450,499,419	4,292,082,167	3.24
1894	3,761,679,384	438,202,694	4,199,882,058	2.18
1893	3,626,645,093	411,413,856	4,038,058,949	2.58
1892	3,526,645,815	405,095,684	3,931,741,499	1.98
1891	3,397,234,679	382,159,067	3,779,393,746	1.37
1890	3,298,323,931	355,329,131	3,653,653,062	2.34
1886	2,899,899,062	324,783,281	3,224,682,343	2.95
1876	2,108,325,872	357,441,401	2,465,767,273	3.45½
1875	1,960,352,703	407,427,399	2,367,780,102	6.00
1870	1,532,720,907	434,280,278	1,967,001,185	7.26½
1869	1,418,132,885	441,987,915	1,860,120,770	5.62½
1859	1,097,564,524	307,349,155	1,404,913,679	2.50

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 subject.

State credit not to be given.—SECTION 1. The credit of the State shall not in any manner be given or loaned to or in aid of any individual, association or corporation.

State debts, power to contract.—SEC. 2. The State may, to meet casual deficits or failures in revenues, or for expenses not provided for, contract debts; but such debts, direct or contingent, singly or in the aggregate, shall not at any time exceed one million of dollars; and the moneys arising from the loans creating such debts shall be applied to the purpose for which they were obtained, or to repay the debt so contracted, and to no other purpose whatever.

State debts to repel invasions.—SEC. 3. In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection, or defend the State in war; but the money arising from the contracting of such debts shall be applied to the purpose for which it was raised, or to repay such debts, and to no other purpose whatever.

Limitation of legislative power to create debts.—SEC. 4. Except the debts specified in sections two and three of this article, no debts shall be hereafter contracted by or on behalf of this State, unless such debt shall be authorized by a law, for some single work or object, to be distinctly specified therein; and such law shall impose and provide for the collection of a direct annual tax to pay, and sufficient to pay, the interest on such debt as it falls due, and also to pay and discharge the principal of such debt within eighteen years from the time of the contracting thereof. No such law shall take effect until it shall, at a general election, have been submitted to the people, and have received a majority of all the votes cast for and against it at such election. On the final passage of such bill in either house of the Legislature, the question shall be taken by ayes and noes, to be duly entered on the journals thereof, and shall be: "Shall this bill pass, and ought the same to receive the sanction of the people?" The Legislature may at any time, after the approval of such law by the people, if no debt shall have been contracted in pursuance thereof, repeal the same; and may at any time, by law, forbid the contracting of any further debt or liability under such law; but the tax imposed by such act, in proportion to the debt and liability which may have been contracted, in pursuance of such law, shall remain in force and be irrepealable, and be annually collected, until the proceeds thereof shall have made the provision hereinbefore specified to pay and discharge the interest and principal of such debt and liability. The money arising from any loan or stock creating such debt or liability, shall be applied to the work or object specified in the act authorizing such debt or liability, or for the repayment of such debt or liability and for no other purpose whatever. No such law shall be submitted to be voted on, within three months after its passage, or at any general election when any other law, or any bill, or any amendment to the Constitution, shall be submitted to be voted for or against.

Sinking Fund, how kept and invested.—SEC. 5. The sinking funds provided for the payment of interest and the extinguishment of the principal of the debts of the State shall be separately kept and safely invested, and neither of them shall be appropriated or used in any manner other than for the specific purpose for which it shall have been provided.

DEBT LIMITATION.—CITIES, COUNTIES, TOWNS AND VILLAGES.—The new Constitution of New York State put a general and uniform limit to the power of all counties and cities of the State to contract and put out their obligations, leaving to the Legislature to fix the debt-making power of villages and towns only. These provisions are found in Article 8, Section 10. We give that section in full. The separation into paragraphs and the figures in parenthesis which number and begin the paragraphs are our own, we having inserted them so that those who need 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.

(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 exceeds ten per centum of the assessed valuation of its real estate subject to taxation, shall be allowed to become indebted in any further amount until such indebtedness shall be reduced within such limit.

(4) This section shall not be construed to prevent the issuing of certificates of indebtedness of revenue bonds issued in anticipation of the collection of taxes for amounts actually contained, or to be contained in the taxes for the year when such certificates or revenue bonds are issued and payable out of such taxes.

(5) Nor shall this section be construed to prevent the issue of bonds to provide for the supply of water; but the terms of the bonds issued to provide the supply of water shall not exceed twenty years, and a sinking fund shall be created on the issuing of the said bonds for their redemption, by raising annually a sum which will produce an amount equal to the sum of the principal and interest of said bonds at their maturity.

(6) All certificates of indebtedness or revenue bonds issued in anticipation of the collection of taxes, which are not retired within five years after their date 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 a part of the city debt.

(8) The amount hereafter to be raised by tax for county or city purposes, in any county containing a city of over one hundred thousand inhabitants, or any such city of this State, in addition to providing for the principal and 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 prescribed in this section in respect to county or city debt.

By the terms of the foregoing section, Paragraph (1), every "County, City, Town or Village" is included in the prohibition against (1) loaning "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 Village purposes." Most of the other paragraphs include only Counties and Cities.

According to Paragraph (6) it seems that "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."

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 Constitution limiting the creation of debt to 10 per cent of the assessed valuation of the real estate.

Towns and Villages are not limited in their debt-making power by the Constitution. Those municipalities will be governed by general or special statutes.

The 1895 Legislature 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 application than is generally known. As originally passed in 1851 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 be 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.

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 eighty, shall be exempt from taxation by said city and by the county of New York, but not from taxation for State purposes; and all bonds 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 city of New York issued pursuant to the provisions of this section shall express upon their face the fact that they are exempt from taxation by the city and county of New York, but not from State taxation, and shall refer to this section, and to the ordinance of the Common Council, and the resolution of the Commissioners of the Sinking Fund authorizing their issue.

SAVINGS BANK INVESTMENTS—POWERS AND RESTRICTIONS.—This year (1898) the New York Legislature has passed an amendment to paragraph 6, Sec. 116, of the Savings Bank law of 1892 which, as this form goes to press, has not been signed by the Governor. The amendment is intended to extend investments of savings banks to first mortgage railroad bonds the principal part of whose railroad is located within this State, and is as follows:

"Also in the first mortgage bonds of any railroad corporation of this State the principal part of whose railroad is located within this State; or in the mortgage bonds of any such railroad corporation of an issue to retire all prior mortgage debt of such railroad corporation; provided that at no time within five years next preceding the date of any such investment shall such railroad corporation have failed regularly and punctually to pay the principal and interest of all its mortgage indebtedness, and, in addition thereto, regularly and punctually to have paid dividends upon all its outstanding capital stock during the preceding five years, at the rate of not less than four per centum per annum; and provided further that at the date of every such dividend the outstanding capital stock of such railroad corporation shall have been equal to at least one-half of the total mortgage indebtedness of such railroad corporation, including all bonds issued or to be issued under any mortgage securing any bond in which such investments shall be made. Not more than twenty per centum of the whole amount of deposits shall be so loaned or invested. Street railroad corporations shall not be considered railroad corporations within the meaning of this section.

We give section 116 below as it stands without the above proposed amendment:

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:

1. 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 pledged to provide for the payment of the interest and principal, including the bonds of the District of Columbia.

2. In the stocks or bonds or interest-bearing obligations of this State, issued pursuant to the authority of any law of the State.

3. In the stocks or bonds or interest-bearing obligations of any State of the United States which has not within ten years previous to making such investment by such corporation defaulted in the payment of any part of either principal or interest of any debt authorized by the legislature of any such State to be contracted; and in the bonds or interest-bearing obligations of any State of the United States, issued in pursuance of the authority of the legislature of such State, which have, prior to the passage of this act, been issued for the funding or settlement of any previous obligation of such State theretofore in 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 obligation, and provided the interest on such funded or settlement obligations has been paid regularly for a period of not less than ten years next preceding such investment.

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 Ohio; Detroit and Grand Rapids, in the State of Michigan; Providence, in the State of Rhode Island; New Haven and Hartford, in the State of Connecticut; Portland, in the State of Maine; Philadelphia, Pittsburg, Alleghany, Reading and Scranton, in the State of Pennsylvania; Minneapolis and St. Paul, in the State of Minnesota; Des Moines, in the State of Iowa; Milwaukee, in the State of Wisconsin; Louisville, in the State of Kentucky; Paterson, Trenton, Newark and Camden, in the State of New Jersey; Baltimore, in the State of Maryland. If at any time the indebtedness of any of said cities, less its water debt and sinking fund, shall exceed seven per centum of its valuation for purposes of taxation, its bonds and stocks shall thereafter, and until such indebtedness shall be reduced to seven per centum of the valuation for the purposes of taxation, cease to be an authorized investment for the moneys of savings banks, but the superintendent of the banking department may, in his discretion, require any savings bank to sell such bonds or stocks of said city, 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 sixty-five per centum of the whole amount of deposits shall be so loaned or invested. If the loan is on unimproved and unproductive real property, the amount loaned thereon shall not be more than forty per centum of its actual value. No investment in any bond and mortgage shall be made by any savings bank, except upon the report of a committee of its trustees charged with the duty of investigating the same, who shall certify to the value of the premises mortgaged or to be mortgaged according to their best judgment, and such report shall be filed and preserved among the records of the corporation.

7. In real property subject to the provisions of the next section.

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 impose restrictions.

SECTION 118. The trustees of every such corporation shall as soon as practicable invest the moneys deposited with them in the securities authorized 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 of the United States, or with any trust company incorporated by any law of the State; but the sum so deposited in any one bank or trust company shall not exceed twenty-five per 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 subdivisions one, two, three and four of the preceding section but one, but not in excess of ninety per centum of the cash market value of such securities so pledged. Should any of the securities so held in pledge depreciate in value, after making any loan thereon, the trustees shall require the immediate payment of such loan or of a part thereof, or additional security therefor, so that the amount loaned shall at no time exceed ninety per centum of the market value of the securities pledged for the same.

SECTION 119. Every such corporation 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 article. Whenever it shall appear to the superintendent of banks that the trustees of any such corporation are violating the spirit and intent of this provision by keeping permanently uninvested all or an undue proportion of the moneys received by them, he shall report the facts to the Attorney-General, 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 mortgage thereon, shall be required of the borrower, and all the expenses of searchers, examinations and certificates of title or appraisal of value, and of drawing, perfecting and recording papers, shall be paid by the borrower.

The privilege granted by section 119 might of course be interpreted liberally as opening the gates wide to continuous deposits in banks and trust companies. To avoid any such use of the privilege, the section also provides that whenever it shall appear to the Superintendent of the Banking Department that the trustees of any corporation are violating "the spirit and intent of this section by keeping permanently uninvested "all or an undue portion of the moneys received," he must report the facts to "the Attorney-General, who shall proceed against such corporation," etc.

POPULATION OF STATE.—New York ranks first in population among the States of the Union.

1892.....	6,513,343	1860.....	3,880,735	1830.....	1,918,608
1890.....	5,997,853	1850.....	3,097,394	1820.....	1,372,111
1880.....	5,082,871	1840.....	2,428,921	1810.....	959,049
1870.....	4,382,759				

So in the original.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF NEW YORK.

ALBANY.—{THOMAS J. VAN ALSTYNE, Mayor. JAMES ROONEY, Chamberlain.

Albany is in Albany County.

GENERAL BONDED DEBT.

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, Outstanding. Lists various bonds for Albany, including P. O. site, Public Market, Public build'g bonds, City Hall, City improvement, Sewer (Beaver Cr.), Washington Park, Hawk St. Viaduct, Dudley Observatory, Beaver Park, Knox Street Viaduct.

a Interest payable in Albany. b Interest payable in New York at the Merchant's National Bank.

STREET IMPROVEMENT BONDS

Principal and interest paid by holders of property benefited.

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, Outstanding. Lists street improvement bonds for Delaware Ave., Orange St., Quackenbush St., Grand St., Delaware Av. (2 ser.), Columbia St., Hawk St., Beaver St., Daniel St., Quail St. 2 ser., Third Avenue, Various streets, Sewer improvem'ts.

The total amount of street improvement bonds outstanding on Feb. 1, 1898, was \$658,860

WATER DEBT.

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, Outstanding. Lists water debt for Albany, including Water, Interest payable in New York, Interest is payable in Albany.

* 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.

Payable by Delaware & Hudson Canal Co.:

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, Outstanding. Lists Albany & Susqueh'a R.R. loan.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Albany's general and water debt. The loan of \$250,000 (secured by mortgage) to Alb. & Susq. RR. and the street improvement bonds are not included.

Table with columns: Description, Feb. 1, 1898, Jan. 1, 1897, Jan. 1, 1896, Jan. 1, 1895. Lists General bonds, Water bonds, Total bonds, Sinking funds, Net debt.

CITY PROPERTY.—Property owned by city November 1, 1897 was: Real estate, \$4,567,420; personal property \$2,550,000; total, \$7,117,420.

ASSESSED VALUATION.—Property is assessed at about its actual value.

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Lists assessed valuation from 1897 to 1846.

POPULATION.—In 1892 population was 97,120; in 1890 93,313; in 1880 90,758. The estimate for 1897 was 100,000.

ALBANY COUNTY.—E. L. BARCKLEY, Treas.

County seat is the city of Albany.

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, Outstanding. Lists Albany County loans including City Hall, County Court House, War Loan.

INTEREST is payable at the County Treasurer's Office. The bonds are all registered.

ALEXANDRIA.—ADAM BICKLEHAUPT, Super.

This town is in Jefferson County.

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, Outstanding. Lists Alexandria loans including Morrystown & Phila. RR., School Bonds, Sewer Bonds, Water Bonds.

INTEREST is payable at Jefferson County Nat. Bank, Watertown, N. Y.

AMSTERDAM.—Z. S. WESTBROOK, Mayor.

This city is in Montgomery County.

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, Outstanding. Lists Amsterdam loans including Bridge Str. Imp. Bonds, Funding Bonds, School Bonds, Sewer Bonds, Water Bonds.

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.

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, Outstanding. Lists Andes loans including Refunded Debt.

AUBURN.—ORLANDO LEWIS, Mayor.

This city is the capital of Cayuga County. In 1894 the city purchased 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.

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, Outstanding. Lists Auburn loans including Local Improvement Bonds, Southern Central RR., Water Bonds, Water Works Co.'s Bonds.

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, 1898, was \$789,000, including a water debt of \$381,000.

ASSESSED VALUATION.—In 1897 property was assessed at actual value, against about 70 per cent previously.

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1897-1899.

POPULATION.—In 1892 population was 24,737; in 1890 it was 25,858; in 1880 it was 21,924. Estimated in 1898 about 32,000.

BINGHAMTON.—(GEO. E. GREEN, Mayor. B. W. MOSHER, Clerk.)

This city is the county seat of Broome County. The water works are estimated to be worth \$2,000,000.

Table with columns: When Due, SCHOOL BONDS, WATER BONDS. Rows for various bond types and amounts.

INTEREST.—On City Hall, water, \$148,000 bridge and \$8,000 fire station bonds in N.Y. City. On remaining loans, City Treasurer's office.

BROOKLYN.—

Under the Greater New York Charter, New York City, Brooklyn, Long Island City and the surrounding territory were united into one municipality January 1, 1898.

The old city of Brooklyn covered the entire area of the county of Kings, the county government being consolidated with that of the city on January 1, 1896, under the provisions of Chapter 954 of the Laws of 1895.

Table with columns: Interest, Principal, NAME AND PURPOSE, Rate, Payable, When Due, Outstand'g.

Table with columns: Interest, Principal, NAME AND PURPOSE, Rate, Payable, When Due, Outstand'g. Rows for various bond types and amounts.

Table with columns: Interest, Principal, NAME AND PURPOSE, P. Ct. Payable, When Due, Outstand'g. Rows for various bond types and amounts.

NAME AND PURPOSE. SITE AND BUILDING LOANS—	Interest—		Principal—		Outstand'g'
	Rate Payable.		When Due.		
Memorial monument....	3 1/2% J & J		Jan. 1, 1924 to '27		\$40,000
do Warren Pedestal	3 1/2% J & J		Jan. 1, 1906		s. f. 4,000
Municipal site.....	3 J & J		July 1, 1914-'15 & '16	s. f. 265,000	
Public market.....	4 J & J		Jan. 1, 1920, to '23		1,209,000
do do	3 1/2% J & J		Jan. 1, 1924		90,000
do do	3 J & J		Jan. 1, 1917, '18 & '19		750,000
Public site and const'n	3 J & J		July 1, 1920, to '24		\$100,000 yearly. }
Of this loan \$370,000 is in sinking fund.					
School building.....	4 J & J		Jan. 1, 1920		100,000
do do	4 J & J		Jan. 1, 1920 to '22		250,000
do do	3 1/2% J & J		Jan. 1, 1918		100,000
do do	3 1/2% J & J		Jan. 1, 1919		100,000
do do	3 1/2% J & J		Jan. 1, 1923		40,000
do do	3 1/2% J & J		Jan. 1, 1923-'24	s. f. 200,000	
do do	3 1/2% J & J		Jan. 1, 1925	s. f. 18,000	
do do	3 1/2% J & J		Jan. 1, 1925	s. f. 32,000	
do do	3 1/2% J & J		Jan. 1, 1924-'26		250,000
do do	3 1/2% J & J		Jan. 1, 1935		218,000
do do	3 1/2% J & J		Jan. 1, 1936		232,000
do do	3 1/2% J & J		Jan. 1, 1936	s. f. 100,000	
do do	3 J & J		1917-1921		266,000
Of this loan \$162,000 is in sinking fund.					
do do	3 1/2% J & J		Jan. 1, 1937		250,000
do do	3 1/2% J & J		Jan. 1, 1937		90,000
Sold'rs' and sail'rs' mon't	3 J & J		15,000 yrly to '00		s. f. 145,000
do do	4 J & J		June, 1925		100,000
Station house.....	4 J & J		Sept. 14, 1904		50,000
do do	3 1/2% J & J		Jan. 21, 1905	s. f. 14,000	
do do	3 1/2% J & J		Dec. 17, 1905	s. f. 1,000	
do do	3 1/2% J & D		Mar. 16, 1906	s. f. 10,000	
do do	3 1/2% J & J		May 1, 1906		39,000
do do	3 1/2% J & J		Oct. 29, 1906	s. f. 4,000	
Tax certificates.....			Mar. 12, 1898		2,000.00
do do			Apr. 24, 1898		1,000,000
Certificates of indebtedness			Apr. 24, 1898		1,060,000

WALL ABOUT MARKET—					
do	Con. stock.	3 1/2% J & J	Jan. 1, 1903	s. f. 10,000	
do	Con. stock.	3 1/2% J & J	Jan. 1, 1925	s. f. 25,000	
do	do	3 1/2% J & J	Jan. 1, 1925	15,000	
do	do bonds.	3 1/2% J & J	Nov. 10, 1921	25,000	
do	do	3 1/2% J & J	Oct. 4, 1917	20,000	
WALL ABOUT BONDS—					
do	do	3 1/2% J & J	Jan. 1, 1925	s. f. 70,000	
do	do	3 1/2% J & J	Jan. 1, 1926	65,000	
do	do	3 1/2% J & J	Jan. 1, 1926	190,000	
Con. g. Leonard St. imp. stk.	3 1/2% J & J		Jan. 1, 1937	70,000	
WATER BONDS—					
Water bonds.....	7 J & J		Jan. 1, 1904	287,000	
do do	7 J & J		Jan. 1, 1906	60,000	
do do	7 J & J		Jan. 1, 1909	87,000	
do do	7 J & J		July 1, 1909	100,000	
do do	7 J & J		Jan. 1, 1910	341,000	
do do	7 J & J		July 1, 1910	97,000	
do do	7 J & J		July 1, 1912	97,000	
do do	6 J & J		July 1, 1899	2,715,000	
do do	6 J & J		Jan. 1, 1902	1,229,000	
do do	6 J & J		Jan. 1, 1904	260,000	
do do	6 J & J		Jan. 1, 1906	30,000	
do do	6 J & J		Jan. 1, 1907	445,000	
do do	6 J & J		Jan. 1, 1909	100,000	
do do	4 J & J		1910 to 1914	4,094,000	
do do	1892 3 1/2% J & J		Jan. 1, 1911	400,000	
do do	1892 3 1/2% J & J		Jan. 1, 1912	1,500,000	
do do	3 1/2% J & J		1913	30,000	
do do	3 1/2% J & J		Mar., 1916	205,855	
do do	3 1/2% J & J		Aug. 6, 1916	10,000	
do do	Con. g. stk.	3 1/2% J & J	Jan. 1, 1925	350,000	
do do	3 1/2% J & J		May 21, 1917	16,500	
do do	3 1/2% J & J		Jan. 1, 1937	375,000	
do do	3 1/2% J & J		Jan. 1, 1936	350,000	
do do	3 1/2% J & J		Jan. 1, 1937	750,000	
do do	3 J & J		Jan. 1, 1905 & '06	1,000,000	
do do	3 J & J		July 1, 1908	500,000	
do do	3 J & J		Jan. 1, 1909	600,000	
do do	3 J & J		Jan. 1, 1912	125,000	
do do	3 J & J		Jan. 1, 1913	420,000	
do do	Con. g. stk.	3 1/2% J & J	Jan. 1, 1937	110,000	

TOTAL DEBT, SINKING FUNDS, Etc.—					
Ordinary debt.....	Dec. 31, 1897.		Mar. 1, 1897		Jan. 1, 1896.
	\$42,869,728				\$38,028,161
Water debt.....	16,807,750				16,196,000
Temporary debt.....	2,939,000				700,000
Tax certificates.....	4,060,000				2,804,361
Total debt.....	\$66,676,478	\$63,533,258			\$57,728,522
Sinking funds.....	6,734,056	5,985,160			5,791,522
Net debt.....	\$59,942,422	\$57,548,097			\$52,037,000

DEBTS OF ANNEXED TOWNS—NOT INCLUDED ABOVE.—Mayor Van Wyck gave the net funded debt December 29, 1897, as follows:					
New Lots, \$519,820; Flatbush, \$929,000; Gravesend, \$1,404,296; Flatlands, \$62,169; New Utrecht, \$734,969. Adding the net debt of the County of Kings (\$14,851,893), the aggregate net debt of the Borough of Brooklyn was reported at \$74,390,569, not including \$4,060,000 of temporary debt—see CHRONICLE January 8, 1898, page 95. The details of the bonded debt of these various places will be found elsewhere in proper alphabetical order.					
SINKING FUND. —The sinking fund is invested in the city's own bonds, those issues marked with "s. f." in the table above being held entirely by this fund.					
TAX FREE. —Certain loans of the city of Brooklyn are exempt from taxation, and where the fact is known to us we have added a paragraph mark (¶) to the title of the loan. The school building bonds are exempt from local tax only.					
INTEREST. —Interest is paid in Brooklyn.					
ASSESSED VALUATION. —Improved real estate is assessed at about 70 p. c. of its actual value and unimproved at about 50 p. c.					
Years.	Real.	Assessed Valuation.	Total.	Rate of Tax per \$1,000	
1897.....	\$570,107,742	\$33,688,721	\$603,796,463	\$28-31	
1896.....	555,310,997	27,536,636	582,847,633	29-00	
1895.....	540,359,686	23,627,446	563,987,132	27-40	
1890.....	430,911,794	21,846,807	452,758,601	25-80	
1885.....	311,308,060	19,375,702	330,683,762	29-00	
1880.....	223,620,197	11,215,794	234,835,991	26-90	

POPULATION.—In 1892 population was 957,163; in 1890 it was 806,343; in 1880 it was 566,653. In 1897 (estimated) 1,189,000.					

BROOME CO.—JOHN A. RIDER, Treasurer.		
County seat is Binghamton.		
LOANS—	When Due.	Assessed val., real.....\$31,222,953
COURT HOUSE BONDS—		Assessed val. personal 3,432,899
4s, F&A, \$60,000.....	1899 to 1904	Total valuation 1897... 34,655,852
(\$10,000 annually.)		Total valuation, 1897. 30,094,752
Bond. debt Feb. 16, '98.	\$155,000	Population 1890..... 62,973

BUFFALO. { CONRAD DIEHL, Mayor.		
{ ERASTUS C. KNIGHT, Comptroller.		
Buffalo is in Erie County, and the city's tax valuation is about 67 that of the entire county.		

NAME AND PURPOSE.	Interest—		Principal—		Outstand'g'
	Rate Payable.		When Due.		
1. CITY LOANS—VARIOUS PURPOSES:					
Volunteer relief.....	1880 5	A & O	Apr. 26, 1899		\$25,000
Municipal building.....	1890 3 1/2	J & J	July 15, '98 to 1905		40,000
Deficiency, ref.....	1890 3 1/2	M & S	Mar. 1898 to 1905		105,000
Swing bridge, ref.....	1887 3	J & J	Jan. 1, 1902		45,500
Market.....	1890 3 1/2	A & O	Apr. 1, 1920		80,000
Plank road award.....	1890 3	J & D	June 2, 1910		115,000
Refunding bonds.....	1896 3 1/2	J & J	July 1, 1916		183,000
Grade crossing b'ds.....	1897 3 1/2	F & A	Feb. & Jne. 1, 1917		831,927
do do	1898 3 1/2	F & A	Feb. 15, 1918		89,137
Reimbursing bonds.....	1897 3 1/2	J & J	July 1, 1916		183,000
S. Buff. flood bonds	1897 3 1/2	J & J	July 1, 1927		73,000
Buffalo Charter loan.....	1891 3 1/2	J & J	July 1, '98 to 1901		571,323
City and County Hall.....	1872 7	F & A	Aug. 1, 1902		100,000
do do	1873 7	M & N	May 1, 1903		100,000
do do	1873 7	M & S	Sept. 1, 1905		150,000
do do	1874 7	J & S	July 1, 1907		200,000
do do	1875 7	M & S	Sept. 1, 1910		125,000
do do	1891 4	M & S	Nov. 1, 1911		50,000
Schools.....	1888 3 1/2	F & A	Aug. 1, '98 to 1908		137,000
do do	1889 3 1/2	M & N	\$12,500 yearly.		97,500
do do	1892 3 1/2	A & O	Nov. 1, '98 to 1909		150,000
do do	1894 3 1/2	A & O	Aug. 1, 1912		300,000
do do	1894 3 1/2	F & A	Oct. 1, 1914		300,000
do do	1895 3 1/2	A & O	Feb. 1, '98 to 1915		225,000
do do	1897 3 1/2	J & J	\$12,500 yearly.		475,000
do do	1897 3 1/2	J & J	Jan. 1, 1899-1917		475,000
do do	1897 3 1/2	J & J	\$25,000 yearly.		475,000
do do	1897 3 1/2	J & J	1898-1917		475,000
do do	1897 3 1/2	A & O	\$2,500 yearly on Oct. 5.		50,000

2. BONDS FOR PARKS:					
Park.....	1870 7	J & J	1915-'16-'17		250,000
do do	1871 7	J & J	Jan. 1, 1918		50,000
do do	1871 7	J & J	July 1, 1919		100,000
do do	1872 7	J & J	July 1, 1921		100,000
do do	1873 7	J & J	Jan. 1, 1923		95,000
do do	1873 7	J & D	Dec. 1, 1924		100,000
do do	1874 7	J & J	Jan. 1, 1924		100,000
do do	1875 7	J & J	Jan. 1, July 1, '25		200,000
do do	1876 6	J & J	Jan. 1, 1924		100,000
do do	1887 3 1/2	F & A	Feb. 1, 1927		120,000
do do	1890 3 1/2	J & J	Jan. 1, 1925		50,000
do do	1891 3 1/2	J & J	July 1, 1921		200,000
do do	1894 3 1/2	J & J	July 1, 1924 & '26		100,000
do do	1886 3	J & J	July 1, 1910		50,000
do do	1886 3	J & J	July 1, 1926		30,000
do do	1897 3 1/2	J & J	Jan. 1, 1899-1917		52,250
do do	1897 3 1/2	J & J	\$2,750 yearly.		30,000
do do	1897 3 1/2	J & J	April 1, 1917		30,000
do do	1897 3 1/2	J & J	June 1, 1917		8,946
do do	1897 3 1/2	J & J	July 1, 1898		250,000
do do	1897 3 1/2	J & D	Dec. 1, 1898-1917		55,000
do do	1897 3 1/2	J & D	\$2,750 yearly.		55,000

3. RAILROAD LOANS—					
Buff. & Jamestown RR.	1879 5	F & A	Aug. 25, 1899		75,000
do do ref., 1893	3 1/2	J & J	Jan. 1, 1913		75,000
do do ref., 1893	3 1/2	F & A	Feb. 1, 1913		75,000
do do ref., 1893	3 1/2	J & D	June 2, 1913		75,000
do do ref., 1895	3 1/2	A & O	Oct. 1, 1915		77,000

Table with columns: NAME OR PURPOSE, Interest, Principal, Outstanding. Includes Water refunding, Temporary loans, and FREEDOM FROM TAXATION.

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:

Table with columns: In New York only, In Buffalo only, In both N. Y. & Buff. Lists various interest-bearing items like School bonds, Sewer bonds, etc.

TOTAL DEBT, SINKING FUNDS, ETC.—

Table with columns: Feb. 1, 1898, July 1, 1897, July 1, 1896. Rows for Total bonded debt, Sinking funds, Net debt, Water debt.

The sinking funds are all invested in the city's own bonds.

CITY PROPERTY.—The city owns real estate estimated at \$10,163,232 personal property valued at \$3,296,458; total, \$13,459,690.

ASSESSED VALUATION.—Assessment is made upon the nominal real value.

Table with columns: Years, Real, Personal, Total, City Tax per \$1,000. Rows for 1897, 1896, 1895, 1894, 1893, 1892, 1891.

POPULATION.—In 1892 population was 278,796; in 1890 it was 255,664; in 1880 it was 155,134; July, 1897, estimated at 375,000.

CANTON.—This village is in St. Lawrence County.

Table with columns: LOANS—When Due. Rows for Sewer Bonds, Water Bonds.

CATSKILL.—J. H. STORY, Treasurer.

This village is in the town of the same name in Greene County.

Table with columns: LOANS—When Due. Rows for Village Water Bonds, Town Iron Bridge Bonds, M&S, J&D.

CAZENOVIA.—J. W. HOWSON, Mayor.

Cazenovia is in Madison County.

Table with columns: LOANS—When Due. Rows for Water Bonds, Sewer Bonds, Interest payable in New York, Total debt Feb. 1, 1898.

TAX FREE.—All bonds issued by this village are tax exempt.

CHESTER.—ROBERT H. MARVIN, Clerk.

This village is in Orange County.

Table with columns: LOANS—When Due. Rows for Water Works, Interest on the bonds is payable at the Chester National Bank.

CLINTON CO.—ANDREW WILLIAMS, Treas.

County seat is Plattsburg.

Table with columns: LOANS—When Due. Rows for Court House Bonds, Indebtedness Bonds, Nor. Sch, Union Sch, Sewer bonds, Paving bonds.

COBLESKILL.—THOMAS E. DORNET, Mayor.

This village is in Schoharie County.

Table with columns: LOANS—When Due. Rows for Sewer Bonds, Water Works, Interest on sewer bonds is payable at First Nat. Bank, Cobleskill.

COHOES.—JAMES H. MITCHELL, Mayor.

This city is in Albany County.

Table with columns: LOANS—When Due. Rows for Cemetery Bonds, City Hall Bonds, Fire Loan Bonds, School Bonds, Water Bonds.

INTEREST on 7 per cent water bonds is payable at the Nat. Bank of Cohoes; on \$5,000 of 4% water bonds at the Manufacturers' Bank, Cohoes; on all other bonds by the Central Trust Company.

COLLEGE POINT—

This village was in the town of Flushing, Queens County, and was consolidated with "Greater New York" January 1, 1898.

Table with columns: LOANS—When Due. Rows for Improvement Bonds, School Bonds, Water Bonds.

INTEREST on the improvement bonds is payable by the Village Treasurer; on water bonds at the Ninth National Bank, New York.

COLUMBIA CO.—GEORGE H. MACY, Treasurer.

County seat is Hudson.

Table with columns: LOANS—When Due. Rows for Refunding Bonds, City RR Bonds, City Hall Bonds, River Bonds.

CORNING.—F. S. SWAIN, City Clerk.

This town, including the city of the same name, is in Steuben County.

Table with columns: LOANS—When Due. Rows for City Bridge Bonds, City RR Bonds, City Hall Bonds, City Sewer Bonds, River Bonds.

INTEREST is paid at the office of the Knickerbocker Trust Company, New York City.

CORTLANDVILLE.—D. T. WALLACE, Superv'r.

This town, including Cortland village, is in Cortland County.

Table with columns: LOANS—When Due. Rows for Town Debt, Refunding Bonds, Village Debt, Nor. Sch, Union Sch, Sewer bonds, Paving bonds.

DELHI.—JAMES R. HONEYWELL, Supervisor.

This town is in Delaware County.

Table with columns: LOANS—When Due. Rows for N. Y. & Oswego Midl'd RR, Water Loan.

TAX FREE.—The bonds are exempt from taxation.

DEPEW.—P. E. SOULLY, Clerk.

This village is in Erie County.

Table with columns: LOANS—When Due. Rows for M&S.

DUNKIRK.—ALEXANDER WILLIAMS, Mayor. W. C. BAUMGARTNER, Clerk.

Table with columns: LOANS— Amt. Outstanding. School bonds, Electric-light bonds, Steam road roller bonds, Street improv't bonds, Town bonds, Water bonds, Bonded debt Feb. 1, '98.

Table with columns: LOANS— Amt. Outstanding. Cash on hand, Total valuation 1897, Assessment same as actual value, City tax (per \$1,000) '97, Population in 1890 was, Population in 1880 was, Population 1896 (local est.).

ELLENVILLE.—J. B. KELLER, Clerk.

Table with columns: LOANS— When Due. WATER LOAN— 3 1/2s, \$13,500, Nov. 1, 1907. Subject to call after Nov. 1, 1892.

Table with columns: Bonded debt Feb. 1, 1898, Assessed valuation '97 (est.), Assessment about 1/2 actual value, Population in 1898.

ELMIRA.—FREDERICK COLLIN, Mayor. THOMAS SPENCE, City Clerk.

Table with columns: LOANS— When Due. BRIDGE BONDS— 3 1/2s, r, A&O, \$90,000 g. Oct. 1, 1922-3-4 (\$30,000 yearly).

Table with columns: PAVEMENT BONDS— 3 1/2s, r, M&N, 20,000 g. Nov. 15, '29. REDEMPTION BONDS— 3 1/2s, \$235,000... 1912-'21.

a \$1,000 each. b \$500 each. f A 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:

Table with columns: Total bonded debt, Feb. 1, '98, Feb. 1, '97, Feb. 3, '96, Feb. 4, '95.

ASSESSED VALUATION.—Assessed valuation is about two-thirds actual value.

Table with columns: Years, Real Estate, Personal Property, Total, City Tax per \$1,000.

POPULATION.—In 1892 population was 29,911; in 1890 it was 29,708; in 1880 it was 20,541. In 1898, estimated, 42,000.

ERIE COUNTY.—JNO. W. NEFF, Auditor. GEORGE BALTZ, Treasurer.

Table with columns: LOANS— When Due. COUNTY BONDS— 7s, J&J, \$325,000... 1898-1907.

Table with columns: LOANS— When Due. COUNTY BONDS (Con.). 4s, F&A, \$30,000... 1902 to 1912.

FAR ROCKAWAY.

Formerly a village in Queens County, but now part of the Borough of Queens, New York City.

Table with columns: LOANS— When Due. FIRE ENGINE BONDS— 6s, Sept., \$1,000... Sept. 5, 1898.

Table with columns: SEWER BONDS— 5s, J&J, \$75,000... Jan. 1, 1916.

INTEREST on the sewer bonds (except the \$50,000 due 1901-1925) is payable at the United States Mortgage & Trust Company, New York, and on street bonds (and \$50,000 sewer) at the 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 and is now part of the Greater New York.

Table with columns: LOANS— When Due. SCHOOL BONDS— 6s, Mar., \$7,000... 1898-1904.

Table with columns: SEWER BONDS—(Con.) 4s, J&J, \$270,000... 1899-1928.

FLATLANDS.—This town was annexed to the city of Brooklyn on January 1, 1896.

Table with columns: LOANS— When Due. STREET AND GRADING BONDS— 6s, M&N, \$16,642... May '98-'99.

Table with columns: POLICE BONDS— 5s, M&N, \$15,300... May 29, 1903.

FLUSHING.—The town and village of Flushing, in Queens County, have been annexed to New York City, under the Charter operative Jan. 1, 1898.

Table with columns: LOANS— When Due. ASSESSMENT BONDS— 5s, ann., \$22,500... Part yearly.

Table with columns: STREET BONDS—(Con.) 4s, \$50,000... 1900-1921.

Table with columns: TOWN OF FLUSHING. LOANS— When Due. Bridge bonds, Improvement bonds, Drainage bonds.

FLUSHING SCHOOL DISTRICT No. 5.

This district was located in the village of Flushing, and is now part of New York City.

Table with columns: LOANS— When Due. 4s, F&A, \$93,500... 1907 to 1925.

Table with columns: Assessed val'n 1896, Tax rate per \$1,000, Population in 1892, Population in 1890, Population in 1880.

FREDONIA.—GEO. TATE, Mayor. H. L. CUMMING, Treasurer.

Table with columns: LOANS— When Due. WATER BONDS (1884)— 4s, F&A, \$62,500... Aug. 1, 1898.

Table with columns: Total debt Feb. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897.

INTEREST on the water and hall bonds is payable in N. Y. City and on the school bonds at the Comptroller's office, Albany.

GENESEO.—This village is in Livingston County.

Table with columns: LOANS— When Due. SEWER BONDS— 3 1/2s, J & J, \$10,000... July 1, 1900.

Table with columns: Net debt Mar. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1896.

Accrued interest on sinking fund not included in above figures. INTEREST on the sewer bonds is payable in Schenectady; on the water bonds in New York City.

GLENS FALLS.—C. R. WHIPPLE, President. JAS. S. JACKSON, Treasurer.

Table with columns: LOANS— When Due. SEWER BONDS— 3 1/2s, Sept., \$167,000... 20 years.

Table with columns: Interest payable in Glens Falls, Bonded debt Mch. 1, 1898, Tax valuation, real, Tax valuation, personal.

GLENS FALLS UNION FREE SCHOOL DIST.—

Table with columns: LOANS— When Due. 5s, \$40,000... 1899 to 1906.

Table with columns: Bonded debt Feb. 15, '98, Assessed val'n '97 (est.), Population 1897 (est.).

GLOVERSVILLE.—C. S. CUMMINGS, Mayor. O. L. EVERETT, Chamberlain.

Gloversville, which is situated in Fulton County, was incorporated a city March 19, 1890, having theretofore formed part of the town of Johnstown. On the separation the city was assigned a portion of Johnstown's debt. (See Johnstown.)

LOANS—	
DEFICIENCY BONDS—	
4s, M&N, \$28,000.....	May 1, 1922
LOCAL IMP. BONDS—	
4½s, Feb. 1, \$10,200, Feb. 1, '99-'00	
\$5,100 due yearly.	
4½s, Feb. 1, \$4,300, Feb. 1, '99-'01	
4½s, Feb. 1, \$11,200, Feb. 1, '99-'02	
\$2,800 due yearly.	
3½s, \$5,000.....	May 1, 1906
4½s, 3,600.....	1899-1903
RAILROAD BONDS—	
4s, A&O, \$14,000.....	Apr. 1, 1915
3½s, A&O, 22,000.....	Apr. 1, 1911

When Due.

RAILROAD BONDS—(Con.)	
3½s, A&O, \$23,000.....	Apr. 1, 1913
3½s, F&A, 27,000.....	Feb. 1, 1917
SCHOOL BONDS—	
4s, Oct. 1, \$13,000.....	Oct. 1, '98-'00
3½s, 18,000.....	1899-1904
\$3,000 due annually.	
WATER LOAN—	
6s, Sept. 1, \$23,000.....	Sept. 1, 1902
6s, Sept. 1, 23,000.....	Sept. 1, 1907
5s, Jan. 1, 17,500.....	Jan. 1, 1910
3s, F&A, 55,000.....	Aug. 1, 1909
3½s, A&O, 50,000.....	Apr. 1, 1915

INTEREST on the water bonds issued in 1885 and 1889 and on the school bonds is payable at the Fulton County National Bank of Gloversville; on all other issues at the Fourth National Bank, New York.

TOTAL DEBT, ETC.—The city's total debt on Feb. 1, 1898, was \$356,200. Water debt (included) \$180,500. The city has no sinking fund.

WATER WORKS.—Net earnings from water works for year ending February 1, 1897, were \$15,862.

ASSESSED VALUATION was formerly ½ actual value, but in 1897 was greatly increased.

Years.	Real.	Assessed valuation	Total.	Tax rate per \$1,000.
1897.....	\$5,429,663	\$748,500	\$6,178,163	20-60
1896.....	4,020,139	341,950	4,362,089	31-40
1895.....	3,933,335	446,000	4,379,335	31-20
1890.....			3,649,232	

State and county tax rate in 1897 was \$6-20; city tax proper, \$8-10; average school tax, \$6-30; total, \$20-60.

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.

This village is in St. Lawrence County.

LOANS—	
WATER LOANS—	
3½s, J & J, \$60,000.....	1910
Interest is payable in New York.	
Floating debt.....	\$2,000
Total debt Feb., 1897.....	62,000

Equal'd valuation 1896.....	\$1,631,720
Assess't abt. 70 p. c. actual value.	
Tax rate (per \$1,000).....	\$4-20
Population in 1890 was.....	3,500
Population 1897 (est.).....	4,500

GRAVESEND.—Gravesend was annexed to the city of Brooklyn in 1894, and is now included in the Greater New York. The debt Jan. 1, 1898, was \$1,404,296, not including \$148,000 of local improvement bonds in litigation.

LOANS—	
SEWER BONDS—	
5s, J&J, \$236,000.....	May 20, 1906
4½s, J&J, 66,000.....	1918-1927
(\$6,600 yearly on Jan. 2.)	
3-85s, J&J, \$29,000.....	1918-1927
(\$2,000 yearly on Oct. 4.)	
3½s, J&J, \$83,000.....	1919-1928
(Part yearly on July 2.)	
5s, J&J, \$60,000.....	1921-1930
(\$6,000 yearly on July 2.)	
5s, J&J, \$30,000.....	1922-1931
(\$3,000 yearly on July 2.)	
5s, J&J, \$70,000.....	1923-1932
(\$7,000 yearly on July 2.)	
5s, J&J, \$280,000.....	1921-1930
(\$28,000 yearly on July 2.)	
5s, J&J, \$21,000.....	1922-1931

SEWER BONDS—(Con.)—	
5s, J&J, 40,000.....	1923-1931
(\$5,000 yearly on July 2.)	
IMPROVEMENT BONDS—	
5s, J&J, \$330,000.....	July 1, 1933
5s, J&J, 127,000.....	Jan. 1, 1934
5s, J&J, 148,000.....	July 1, 1934
SCHOOL BONDS—	
6s, Jan., \$28,000.....	1898-1904
(\$4,000 yearly on Jan. 6.)	
6s, Sept., \$8,500.....	1898-1903
(Part yearly on Sept. 15.)	
NEW UTRICHT AND GRAVESEND JOINT BONDS—	
5s, J&J, \$4,796.....	Jan. 10, '98-'99
Bonded debt Jan. 1, '98.....	\$1,404,296
* Issue questioned.	

GREENBURG.—This township is in Westchester County.

Total debt (last returns).....	\$167,000
Population in 1890 was.....	11,613
Population in 1892 was.....	11,630

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.—Geo. L. PAGE, Supervisor.

This town is in Chenango County.

Bonded debt 1897 7s.....	\$198,700
Ass'd valuation, real.....	1,380,030
Ass'd valuation, pers'l.....	272,750

Total valuation 1897.....	\$1,652,780
Tax rate (per \$1,000).....	11-48
Population 1890.....	3,164

GREENE COUNTY.—Wm. J. HUGHES, Treas.

County seat is Catskill.

LOANS—	
WATER LOAN—	
3½s, M&S, \$20,000.....	Mar. 1, 1899
3½s, M&S, 20,000.....	Mar. 1, 1900
3½s, M&S, 20,000.....	Mar. 1, 1901
3½s, M&S, 115,000.....	Mar. 1, 1902
Interest payable at Co'y Treasury.	

Total debt Mar. 1, 1898.....	\$175,000
Tax valuation, real.....	11,995,070
Tax valuation, personal.....	2,122,067
Tax valuation 1897.....	14,117,137
Tax rate per \$1,000 '97.....	88-'84
Population in 1892 was.....	31,141
Population in 1890 was.....	31,598

GUILFORD.—Truman R. FORD, Supervisor.

This town is in Chenango County.

Bonded debt 1897 4s ..	\$27,000
Ass'd valuation, real.....	1,061,030
Ass'd valuation, personal.....	109,350

Total valuation 1897.....	\$1,171,183
Tax rate (per \$1,000) '97.....	8-12
Population 1890.....	2,236

HAMDEN.—William Bryce, Supervisor.

This town is in Delaware County.

LOANS—	
REFUNDING BONDS—	
3½s, Feb. 1, \$9,600.....	1899-1914
(\$600 due yearly on Feb. 1.)	
3½s, Feb. 1, \$13,000.....	Feb. 1, 1915
3½s, May 1, 24,000.....	1898-1914
(\$1,400 due yearly on May 1.)	
3½s, May 1, \$32,000.....	May 1, 1915

Total debt Jan. 1, 1898.....	\$79,000
Assessed valuation, real.....	501,313
Assessed valuation, personal.....	63,086
Total valuation 1897.....	564,399
Total tax per \$1,000 1897.....	17-08
Population in 1892 was.....	1,455
Population in 1890 was.....	1,507

INTEREST is payable at the American Exch. Nat. Bank, N. Y. City.

HANCOCK.—James B. Drake, Supervisor.

This town is in Delaware County.

LOANS—	
BRIDGE BONDS (1891)	
4s, Mar., \$10,000.....	Mar. 1, 1898
(\$2,000 due yearly) to Mar. 1, 1902	
REFUNDING RR. BONDS:	
4s, M&S, \$53,000.....	Various.
Bonded debt Mar. 1, '98.....	\$63,000

Tax valuation, real.....	\$1,132,964
Tax valuation, personal.....	86,100
Assessed valuation 1897.....	1,219,064
Equalized valuation.....	1,042,268
Total tax per \$1,000 '97.....	16-69
Population in 1897 (est.).....	5,000
Population in 1890 was.....	4,745

TAX FREE.—The refunding bonds are exempt from taxation.

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 town included Far Rockaway, Hempstead, Inwood, Lawrence, Rockaway Beach and Seaford villages. On Jan. 1, 1898, that portion of the town lying "westerly of a straight line drawn from the southeasterly point of the town of Flushing through the middle of the channel between Rockaway Beach and Shelter Island, in the county of Queens, to the Atlantic Ocean," became part of New York City, under the Greater New York Charter.

LOANS—	
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, \$10,000.....	July '98 to '99
(\$5,000 due yearly.)	
Total debt Dec., 1896.....	\$515,000
Stewart fund.....	400,000

Net debt Dec., 1896.....	\$115,000
Ass'd valuation, real.....	10,241,723
Ass'd valuation, personal.....	396,550
Total valuation 1897.....	10,638,273
State & Co. tax per \$1,000.....	\$1.64
Present population about.....	30,000
Population in 1892 was.....	23,991
Population in 1890 was.....	23,756
Population in 1880 was.....	18,164

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) 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 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. 14, \$10,500; School District No. 18, \$22,000; School District No. 19, \$18,000; School District No. 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.

LOANS—	
ELECTRIC-LIGHT PLANT—	
4s, June, \$14,000.....	1911
SEWER BONDS—	
5s, \$25,000.....	Aug. 1, 1903
3½s, 30,500.....	Aug. 1, 1913

WATER WORKS—	
3½s, July 1, \$50,000.....	June 25, 1908
3½s, July 1, 7,000.....	Mar. 7, 1904
Total debt Aug. 1897.....	\$126,500
Assessed valuation 1897.....	3,418,487
Assess'm't is at actual value.	
Tax rate (per \$1,000) 1897.....	4-71
Population in 1897.....	4,907

INTEREST on the electric-light bonds is payable in New York City; on the water bonds at the State Capital, Albany, N. Y.

HOOSICK FALLS.—John C. Haswell, Treas.

This village is in Rensselaer County.

LOANS—	
SEWER BONDS (reg.)—	
4s, J&J, \$40,000.....	July 1, 1898
(\$2,500 due yearly) to July 1, 1911	
Floating debt.....	\$2,840
Total debt Feb. 1, 1898.....	42,840
Tax valuation, real.....	1,667,354

Tax valuation, personal.....	\$455,650
Total valuation 1897.....	2,123,004
Assessment 75% of actual value.	
Village tax rate (per M.) '97.....	\$10-10
Population in 1890 was.....	7,014
Population in 1880 was.....	4,530
Population in 1898 (est.).....	5,046

INTEREST is payable at the First National Bank of Hoosick Falls.

HUDSON.—{ RICHARD A. M. DEELEY, Mayor.
{ ALEX. R. BINSON, City Clerk.

The city of Hudson was incorporated in 1785. It is the County seat of Columbia County.

LOANS—	
CEMETERY BONDS—	
4s, \$20,000.....	Feb. 1, 1905-'14
4s, 10,000.....	Feb. 1, 1912-'16
(\$2,000 yearly).	
DEFICIENCY BONDS—	
4s, \$30,000.....	Apr. 1, '98-1901
4s, 10,000.....	May 1, 1902
4s, 25,000.....	July 1, 1900-'12
FUNDING BONDS—	
7s, \$3,000.....	Feb. 10, '99-1904
REFUNDING LOAN—	
4s, \$12,500.....	Feb. 10, '99-1904
6s, 5,000.....	
SCHOOL BONDS—	
7s, \$1,000.....	Feb. 1, 1898
4s, 25,000.....	Oct. 1, '99-1901
4s, 24,000.....	Feb. 1, 1907-'11
3½s, 6,000.....	Aug. 1, 1905-'06
STREET IMPROVEMENT BONDS—	
4s, \$25,000.....	Feb. 1, 1904-'08

STREET IMP. BONDS—(Con.)—	
4s, F&A, \$25,000.....	Feb. 1, 1909-'13
(\$5,000 due yearly).	
4s, 19,000.....	Feb. 1, 1914-'23
4s, 25,000.....	Mar. 1, 1915-'27
3½s, 6,000.....	Aug. 1, 1908-'13
4s, F&A, 15,000.....	1914 to 1916
(\$5,000 annually).	
4s, F&A, \$10,000.....	Feb., 1917-'18
WATER BONDS—	
4s, \$10,000.....	1903
3½s, 30,000.....	Aug. 22, 1896-'99
Bonded debt Jan. 1, '98.....	\$320,175
Sinking fund.....	2,877
Net debt Jan. 1, 1898.....	317,298
Ass'd valuation, real.....	4,007,290
Ass'd valuation, pers'l.....	1,100,983
Total valuation 1897.....	5,118,273
Assessment about ½ actual value.	
Population 1890.....	9,970
Population 1897 (est.).....	10,000

INTEREST is payable in Hudson at the office of the City Treasurer.

ILION.—{ C. S. JEPSON, Treasurer.
{ GEO. O. RASBACH, Clerk.

This village is in Herkimer County.

LOANS—	
WATER BONDS—	
4s, J&J, \$95,000.....	July 1, 1922
Subject to call after July 1, 1912	
SEWER BONDS—	
....., \$49,000.....	

Bonded debt Dec. 6, '96.....	\$144,000
Tax valuation 1896.....	1,373,085
Real valuation.....	2,746,170
Tax rate (per \$1,000) '96.....	24-80
Population in 1890 was.....	4,057
Population in 1896 (est.).....	5,000

IRVINGTON.—{ HENRY H. CANNON, Mayor.
{ T. W. CRISFIELD, Clerk.

This village is situated in Westchester County.

LOANS—	
SEWER BONDS—	
4s, M&N, \$36,000.....	May 1, 1898-'07
Interest payable at Farrytown.	
Total debt Apr. 1, 1898.....	\$36,000
Tax valuation, real.....	1,648,484

Tax valuation, pers'l.....	\$1,408,950
Total valuation 1897 (est.).....	3,057,434
Total tax rate (per \$1,000).....	\$12-00
Assessment ab't actual value.	
Population in 1890 was.....	2,299
Population in 1898.....	2,014

ISLIP SCHOOL DISTRICT NO. 1, SUFFOLK CO.—P. S. WICKS, Clerk.

LOANS—	
SCHOOL BONDS—	
4s, M&N, \$30,000.....	May 1, 1898-'23
(\$5,000 due every 5 years.)	
4s, J&J, \$5,000.....	1924-28
(\$1,000 due each year.)	

Interest payable in N. Y. City.	
Total debt Feb. 1, 1898.....	\$35,000
Sinking fund.....	5,000
Tax valuation 1897.....	2,063,000
Population 1894 (local est.).....	2,290

ITHACA.—This city is in Tompkins County.

Table with columns: LOANS—When Due, Assessed valuation, real, Assessed valuation, per l, Total valuation 1896, Assessment about 2/3 actual value, Total tax rate (per \$1,000), Population in 1892 was, Population in 1890 was, Population in 1880 was.

JAMAICA 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 amounts which were put out in 1897: School District No. 1, \$50,000; School District No. 5, \$10,000; School District No. 6, \$12,000; School District No. 7, \$213,000; School District No. 8, \$75,000; School District No. 10, \$7,000.

JAMESTOWN.—{O. F. PRICE, Mayor. N. R. THOMPSON, Treasurer.

This city is in Chautauque County.

Table with columns: LOANS—When Due, CITY HALL BONDS—, ELECTRIC LIGHT BONDS—, FIRE DEPARTMENT BONDS—, PAVING FUND—, SCHOOL BONDS—, Bonded debt Aug. 1, '97, Total valuation 1897, Assessment about actual value, Total tax per \$1,000, Population (local authority), Population in 1892 was, Population in 1890 was.

Payment of the school bonds is provided for by sinking fund. INTEREST on the Fire Department bonds, on the paving bonds due 1909 and on the \$58,000 paving certificates is payable at the Chase National Bank; on all other loans at the Treasurer's office in Jamestown.

JOHNSTOWN.—J. F. MOORE, Clerk.

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 Johnstown was subsequently formed. A part of the town debt described below was assigned to each city.

Table with columns: LOANS—When Due, REFUNDING BONDS—, F&A, PAVING BONDS—, Bonded debt Jan. 1, 1897, Town's proportion, Bonds are tax exempt, Town's assessed valuation 1896, Assessment about 1/4 actual value, Total tax (per \$1,000), Population in 1892 was, Population in 1890 was, Population in 1880 was, Population in 1897 (est.).

TOTAL DEBT.—The town's total debt on March, 1896, was \$87,000. This debt is divided between the cities of Gloversville and Johnstown and the town of Johnstown.

INTEREST on the refunding bonds due in 1901 and those due from 1898 to 1907 in Johnstown.

KINGS CO.—Kings County and the city of Brooklyn were consolidated on Jan. 1, 1896. [See V. 62, p. 49.] The county now forms part of the "Greater New York."

Table with columns: LOANS—When Due, BUILDING IMPROVEMENT—, COUNTY FARM—, DRIVEWAY & PARKWAY—, LOANS—When Due, HALL OF RECORDS—, PARK FUND LOAN—, REFUNDING LOAN—, STATE TAX LOAN—, STREET IMPROVEMENTS—.

CERTIFICATES OF INDEBTEDNESS.

Table with columns: LOANS—When Due, ARMY—(13th Regiment.), ARMY—(14th Regiment.), BRIDGE—(Meeker Avenue.), COUNTY RECORDS—.

RECAPITULATION. Table with columns: Refunding loan, County Farm loan, Hall of Records loan, State tax regist'd loan, 13th Regiment Armory, 14th Regt. Armory site, 14th Regiment Armory, Meeker Av. B'dge (new), Indexing and re-indexing County Records, Drive and Parkway, Public Park, Public Bldg. Improve't, Street improvement, Total.

INTEREST—WHERE PAYABLE.—Coupons are paid by the Merchants' National Bank of Brooklyn; registered interest at the office of the County Treasurer, Brooklyn.

TOTAL DEBT, ETC.—The subjoined statement shows the total debt of Kings County in each of the years named.

Table with columns: Total debt, Tax certifs. (add'l val), Jan. 1, '98, Mar. 26, '97, Mar. 27, '96, Feb. 15, '95.

ASSESSED VALUATION.—The assessed valuation and tax rate have been as follows in the years indicated:

Table with columns: Years, Real, Personal, Total, Aver. tax per \$1,000, 1897, 1896, 1894, 1893.

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.

This city is the capital of Ulster County.

Table with columns: LOANS—Interest, Principal, NAME AND PURPOSE, Rate, Payable, When Due, Outstanding, Refunding, do, do, do, do, Walkkill Valley RR., Water bonds, 1896, do bonds 1897.

All the refunding bonds are optional and are now subject to call.

TOTAL DEBT.—The total bonded debt on Sept. 1, 1897 (not including water bonds), was \$348,200; no floating debt.

ASSESSED VALUATION in 1896 of real estate was \$10,794,275 personal property, \$1,722,500; total \$12,516,775; tax rate (per \$1,000), \$17.1488. 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.

LANSINGBURG.—FRANK H. MITER, Clerk.

Lansingburg is in Rensselaer County.

Table with columns: LOANS—Interest, Principal, NAME AND PURPOSE, Rate, Payable, When Due, Outstanding, Water bonds, do, do, do, do, do, do, Refunding, Sewer bonds, do.

INTEREST on the water bonds due Oct. 1, 1910, is payable at the bank of D. Powers & Sons, Lansingburg; on the sewer bonds, at the Treasurer's office; all other bonds at Nat. Bank of Commerce, New York.

TOTAL DEBT.—The total bonded debt on March 10, 1896 was \$281,333, including water debt of \$215,000; floating debt, \$9,000; total debt, \$290,333.

ASSESSED VALUATION in 1896 was: real estate, \$6,117,401; personal property, \$384,167; total, \$6,501,568; tax rate (per \$1,000) \$6.20. The assessment is about 80 per cent of actual value.

POPULATION.—The population in 1892 was 11,048; in 1890 it was 10,550; in 1880 it was 7,432; in 1897 it was (estimated) 12,016.

LANSINGBURG UNION FREE SCHOOL DIST. No. 1.—

W. J. Shelliday, Treasurer Board of Education.

Table with columns: LOANS—When Due, Int. payable in New York City, 4s, J&D, \$4,000 Dec. 1, 1898 to '99, 4s, J&D, \$30,000 Dec. 1, 1900 to '14, 4s, J&D, \$34,000 1915 to 1931.

LIBERTY.—E. R. DUSENBERRY, Supervisor.

This town is in Sullivan County.

Table with columns: LOANS—When Due, Assessed valuation, per l., Total valuation 1896, Tax rate (per \$1,000), Assessment about 60 p. c. actual value, Bonded debt Jan. 15, '96, Sinking fund, Net debt, Assessed valuation.

TAX FREE.—All of the bonds issued by this town are tax exempt. INTEREST is payable at the Bank of New York.

LIBERTY.—CHAS. H. GARRITT, Village Clerk.

This village is in the town of Liberty, Sullivan County.

Table with columns: Water debt, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Population 1890, Population 1897.

LITTLE FALLS.—

{TIMOTHY DASEY, Mayor.
{P. S. HERLEHY, Clerk.

This city is in Herkimer County.

Table with columns: LOANS—, When Due, Amount. Includes School dist. loan, Floating debt, WATER BONDS, etc.

Table with columns: Tax valuation, real, personal, Total valuation, Assessment is at actual value, etc.

LOCKPORT.—

{T. N. VAN VALKENBURGH, Clerk.
{J. C. HARRINGTON, Treasurer.

This city is situated in Niagara County.

Table with columns: LOANS—, When Due, Amount. Includes Railroad bonds, WATER BONDS, UNION SCHOOL BONDS, etc.

Table with columns: INTERMEDIATE SCHOOL BONDS—, When due, Amount. Includes M&N, Interest payable at City Treasury, etc.

In addition to the above the city has a debt of \$160,000 for local improvements, which is payable by special assessment.

LONG ISLAND CITY.—

This was a city in Queens County, but now forms part of the "Greater New York."

Table with columns: LOANS—, When Due, Amount. Includes Newtown funded debt, Newtown refunded debt, WATER LOAN, etc.

Table with columns: STATION HOUSE BONDS—, GENERAL IMPROVEMENT BONDS—, STREET IMPROVEMENT BONDS—, REVENUE BONDS—, etc.

(c) The 7 per cent survey and map bonds are registered and all held by savings banks.

PAR VALUE.—Bonds are in \$1,000 and \$500 pieces. INTEREST is payable at the Queens County Bank of Long Island City.

Table with columns: TOTAL DEBT, SINKING FUNDS, Etc., Jan. 1, '96, Jan. 1, '95. Includes Total bonded debt, Sinking fund, etc.

WATER WORKS. The city water works are self-sustaining.

MAMAKATING.—

MERCEN SKINNER, Supervisor.

This town is in Sullivan County.

Table with columns: LOANS—, When Due, Amount. Includes Refunding RR. Bonds, CITY HALL, FIRE DEPARTMENT, etc.

Table with columns: REFUNDING RR. BONDS—(Con.), When Due, Amount. Includes J&J, Total debt, etc.

MARATHON.—

JAMES W. JONES, Clerk.

This village is in Cortland County.

Table with columns: LOANS—, When Due, Amount. Includes Water bonds, BONDED DEBT, etc.

Table with columns: Assessed valuation 1897, Tax rate, Population in 1890, etc.

MECHANICVILLE.—

{E. A. STARKS, Mayor.
{G. H. WHITNEY, Treasurer.

Mechanicville is in Saratoga Co.

Table with columns: LOANS—, When Due, Amount. Includes School bonds, SEWER BONDS, WATER WORKS BONDS, etc.

Table with columns: Assessed valuation 1897, Tax rate, Population in 1890, etc.

INTEREST on the school bonds is payable at the First Nat. Bank, Mechanicville; on others at the Hanover Nat. Bank, New York.

MIDDLETOWN.—

{W. K. STANSBURY, Mayor.
{GEO. E. WALLACE, Treasurer.

Middletown is in Orange County. Bonds issued jointly by this city and the town of Walkkill are included in the following statement.

Table with columns: LOANS—, Interest, Rate, Payable, When Due, Principal, Outstanding. Includes RR. bonds, School bonds, Sewer bonds, Water bonds, etc.

INTEREST on water 3 1/2s due July 1, 1918, is paid at city treasury.

TOTAL DEBT, Etc.—The total bonded debt on Feb. 1, 1898, excluding bonds issued jointly with town of Walkkill, was \$322,600.

ASSESSED VALUATION.—In 1897 the assessed valuation of real estate, about 1/2 of actual value, was \$3,581,240; of personal property, \$399,645; total, \$3,980,885; total tax rate (per \$1,000), \$35.32.

POPULATION.—The population in 1890 was 11,977; in 1880 it was 8,494. In 1895 (estimated) 15,000.

MONROE CO.—

J. B. HAMILTON, Treas.

County seat is Rochester.

Table with columns: LOANS—, When Due, Assessed val., per 100, Total valuation, etc.

INTEREST and principal are payable at the American Exchange National Bank, New York City.

MOUNT MORRIS.—

{J. F. DONOVAN, Clerk.
{C. W. BINGHAM, Treasurer.

This town is in Livingston County.

Table with columns: LOANS—, When Due, Assessed valuation, Total valuation, etc.

INTEREST is payable at the National Park Bank, New York City.

MOUNT VERNON.—

{EDWIN W. FISKE, Mayor.
{WM. N. HOYT, Clerk.

Mount Vernon is in Westchester County. The city received its charter on March 22, 1892.

Table with columns: LOANS—, When Due, Tax Relief Bonds—, Assessed val., Total valuation, etc.

NEW BERLIN.—

JOHN T. HAND, Supervisor.

This town is in Chenango County.

Table with columns: Bonded debt 1897, Assessed valuation, Total valuation, etc.

NEWBURGH.—

{BENJ. B. ODELL, Mayor.
{D. J. COUTANT, Clerk.

This city is the county seat of Orange County. The interest on the water bonds is met by water rents.

Table with columns: LOANS—, When Due, Assessed val., Total valuation, etc.

* Includes New Windsor's share, which is about one-eighth.

TOTAL DEBT, ETC.—The total bonded debt on March 1, 1898, was 733,846 52. The water debt (included) was \$450,750.

WATER WORKS.—In 1897 water rents amounted to \$46,442'82.

ASSESSED VALUATION in 1897 was: real estate, \$9,173,340; personal property, \$2,082,099; total, \$11,255,439; total tax rate (per \$1,000), \$24'80. Property assessed about one-half actual value.

POPULATION.—The population in 1890 was 23,263.

NEW LOTS.—New Lots was annexed to the city of Brooklyn in 1894 and is now included in New York City.

LOANS—When Due. Bonded debt Jan. 1, '98..\$579,400
4s, J&J, \$500,000.....1906-1925
(\$25,000 yearly on July 15.)

NEW ROCHELLE.—HENRY S. CLARK, Pres. This village is in Westchester County.

LOANS—When Due. SEWER BONDS—
HIGHWAY IMPROVEMENT. 4&5s, A&O, \$195,000 Apr. 1, '08-'46
5s, M&N, \$50,000.....May 1, '98-'04
STREET IMPROVEMENT— 4s, A&O, 55,000 1947-1957
(\$5,000 annually on Oct. 1.)
3 1/2, \$25,000.....1902-1926
Assessed valuat'n '97..\$13,485,000
SEWER CERTIFICATES— Population 1890 was 8,318
5s, A&O, \$55,000.....Optional Population 1897 (est.).....15,000
4s, 20,000.....1898-1902
(Optional after 1898.) Interest payable at New Rochelle and New York.

NEWTOWN UNION FREE SCHOOL DISTRICTS.—

Situated in the Borough of Queens, New York City. Below is the indebtedness of some of these districts Jan. 1, 1898, the date of annexation.

SCHOOL DISTRICT No. 1. When Due. SCHOOL DISTRICT No. 10—
4s, J&J, \$15,000. Jan. 1, 1913-'27 5s, \$35,0001908-1927
Bonded debt Jan. 1, '98.. \$68,000 5s, J&D, 19,5001907-1926
(\$500 Dec. 28, 1907 & \$1,000 y'ly.)
SCHOOL DISTRICT No. 2— Bonded debt Jan. 1, 1898..\$84,500
Bonded debt Sept. 15 '97..\$44,500

NEW UTRECHT.—New Utrecht was annexed to the city of Brooklyn in 1894 and is now included in New York City.

LOANS—When Due. SEWER BONDS—
FLAGGING BONDS— 5s, J&J, \$4,215.....1898-1900
(1,405 yearly on July 25.)
5s, F&A, \$12,800.....1898-1901
(\$3,200 yearly on Aug. 15.)
5s, J&D, \$7,000.....1898-1899
(\$3,500 yearly on June 1.)
5s, M&S, \$3,230.....1898-1902
(\$1,646 yearly on Sept. 20.)
5s, J&D, \$17,640.....1898-1904
(\$2,520 yearly on June 20.)
STREET IMPROVEMENT BONDS—
5s, J&J, \$500,000.....1905-1954
(\$10,000 yearly on Jan. 1.)
5s, M&S, \$26,210.....Mar. 1, 1898
5s, J&D, 3,673.....June 5, 1898
5s, J&D, 8,883.....June 20, 1898

NEW YORK CITY { ROBERT A. VAN WYCK, Mayor.
BIRD S. COLER, Comptroller.

The consolidation provided under the Greater New York Charter became effective January 1, 1898, and New York City now includes Kings County, Richmond County, Long Island City, the towns of Newtown, Flushing and Jamaica, and part of the town of Hempstead. In his message to the Municipal Assembly on January 3, 1898, Mayor Van Wyck furnished a statement of the property valuation and net funded debt (after deducting sinking funds) of the consolidated territory, from which we take the subjoined summary. The statement in full will be found in the CHRONICLE of Jan. 8, 1898, page 95.

Table with 3 columns: Boroughs, Assessed Valuations, Net Funded Debt. Rows include Manhattan and the Bronx, Brooklyn, Richmond, Queens (estimated), and Total.

The tables which follow cover only the old city, that is the territory now known as the boroughs of Manhattan and the Bronx. The details for the various other places are given separately, and they will be found each under its own name, in proper alphabetical order, among the reports for this State. Pending investigation, the city has withheld interest payments on all bond issues outside of New York (the old city before consolidation) and Brooklyn.

In the following statement loans wholly in the sinking fund are distinguished by s. f. prefixed to the amount outstanding. Loans exempt from taxation have a paragraph mark (¶) added to the title of the loan.

Table with 4 columns: NAME AND PURPOSE, Interest Rate, Payable, Principal When Due, Outstanding. Includes sections for Secured by Sinking Fund Preferred, Secured by Sinking Fund (Second Lien), and Secured by Special Sinking Fund.

Table with 4 columns: NAME AND PURPOSE, Interest Rate, Payable, Principal When Due, Outstanding. Includes sections for LOANS, CONSOLIDATED STOCK, and various municipal bonds and certificates.

LOANS— NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
CONSOLIDATED STOCK—(Con.)—				
Crotona Pk., Pub. Bldg.	3%	M & N	1914	s.f. \$5,000
do do do	3%	M & N	1914	60,000
do do do	3%	M & N	1920	s.f. 65,111
Fire Department	3%	M & N	1914	108,015
do do do	3%	M & N	1915	s.f. 150,000
do do do	3%	M & N	Nov. 1, 1916	s.f. 300,000
do do do	3%	M & N	Nov. 1, 1916	s.f. 300,000
Street & Park Opening	3 1/2%	M & N	Nov. 1, 1918	1,868,867
Street-Cleaning Dept.	3%	M & N	1914	s.f. 130,115
do do do	3 1/2%	M & N	1912	133,000
do do do	3 1/2%	M & N	Nov. 1, 1916	150,000
College of N. Y. City	3%	M & N	1914	47,000
do do do	3 1/2%	M & N	1914	204,250
do do do	3%	M & N	Nov. 1, 1915	s.f. 350,000
High School Bonds	3%	M & N	1916	s.f. 5,000
New Hall of Records	3%	M & N	1923	s.f. 105,100
Bldgs for Botan'g Mus'm	3%	M & N	1921	s.f. 125,000
Riverside Park & Drive	3%	M & N	1914	380,000
do do do	3 1/2%	M & N	1912	200,000
Repaving 3d Av., 23d Wd.	3 1/2%	M & N	1920	50,000
do Avenue A.	3%	M & N	1912	s.f. 45,000
do Avenue A.	3%	M & N	1920	100,000
do 23d & 24th Wds.	3%	M & N	1920-1921	s.f. 413,425
do do do	3 1/2%	M & N	1917	100,000
do do do	3%	M & N	1921	s.f. 25,000
do do do	3 1/2%	M & N	1916	475,000
do do do	3 1/2%	M & N	1917	600,000
do do do	3 1/2%	M & N	Nov. 1, 1918	1,400,000
Paving Jerome Avenue.	3%	M & N	1922	s.f. 125,000
Improv't of Parkways.	3%	M & N	1914	s.f. 700
do do do	3%	M & N	1914	65,000
do do do	3%	M & N	1914	s.f. 100,000
Fire Hydrant	3%	M & N	1925	50,000
do do do	3 1/2%	M & N	1925	50,000
do do do	3%	M & N	1907	25,000
Police Department	3%	M & N	1925	60,549
do do do	3 1/2%	M & N	1925	100,000
do do do	3%	M & N	Nov. 1, 1918	s.f. 14,000
New East River Bridge	3%	M & N	Nov. 1, 1918	20,000
do do do	3%	M & N	1920	s.f. 137,325
do do do	3 1/2%	M & N	1917	100,000
do do do	3 1/2%	M & N	1918	300,000
Public Park (St. John's)	3 1/2%	M & N	1916	554,565
St. John's Pk. construct'n	3%	M & N	1916	s.f. 35,000
Public Park, 11th St.	3%	M & N	1917-1918	s.f. 88,694
do do 12th Ward.	3%	M & N	1921	s.f. 66,307
Fort Washington Park	3 1/2%	M & N	Nov. 1, 1918	867,310
Depression RR Tracks	3 1/2%	M & N	1910	300,000
do do do	3 1/2%	M & N	1911	85,000
Court-House	3%	M & N	1919	s.f. 9,593
Extension Kings Bldg. Rd.	3%	M & N	1919	s.f. 2,000
Park Improvement	3 1/2%	M & N	1917	123,000
do do do	3 1/2%	M & N	1918	175,000
do do do	3%	M & N	1921	s.f. 102,000
do do do	3%	M & N	1918	s.f. 37,000
State Tax for Insane	3 1/2%	M & N	1916	1,200,000
Redemption of Bonds	3 1/2%	M & N	1922	7,000,000
Red. Rev. Bnds, Park Ave	3%	M & N	1920	s.f. 100,000
Pub. Pk. St. Nicholas Av.	3%	M & N	Nov. 1, 1911	s.f. 43,074
Croton Water Main	3%	M & N	1918	s.f. 250,000
do do do	3 1/2%	M & N	Nov. 1, 1918	400,000
Public Park, 11th Ward	3%	M & N	1920	s.f. 23,709
State Tax for Insane	3 1/2%	M & N	1915	177,000
Harlem R. Br. (145th St.)	3%	M & N	1918	s.f. 40,000
do do do	3%	M & N	1919	s.f. 96,000
Pelham Bay Bridge	3%	M & N	1916-1919	s.f. 35,000
Public Park, 24th St.	3%	M & N	1921	s.f. 16,696
Public Park, Heater St.	3%	M & N	1923	s.f. 18,561
Viaduct, Riverside Drive	3%	M & N	1914	s.f. 65,000
Imp. Sp'ten Duyn, Pkway	3%	M & N	1923	s.f. 55,000
Melrose Ave. Viaduct	3%	M & N	1922	s.f. 25,000
Dept. of Correction	3%	M & N	1921	s.f. 50,000
do do do	3 1/2%	M & N	Nov. 1, 1918	250,000
Dept. of Charities	3%	M & N	1921	s.f. 418,175
do do do	3 1/2%	M & N	Nov. 1, 1918	350,000
Ambulance Station	3%	M & N	1916	s.f. 50,000
Hospital Building	3%	M & N	1916	s.f. 65,000
Gouverneur Slip	3%	M & N	1916	s.f. 65,000
Bldgs. for Public Health	3%	M & N	1919	s.f. 25,000
and Comfort	3%	M & N	1919	s.f. 30,000
Public Bath, Rivingt'n St.	3%	M & N	1919	s.f. 38,027
Board of Health	3%	M & N	1919	s.f. 38,027
Court-House—Appel'te Div.	3 1/2%	M & N	Nov. 1, 1918	389,431
do do do	3%	M & N	1919	s.f. 64,593
Criminal Court-House Bds.	3%	M & N	1908	s.f. 1,845,000
do do do	2 1/2%	M & N	1908	s.f. 35,000
Croton Water Stk.—Add'l.	4%	M & N	1899	s.f. 2,230,000
do do do	3%	M & N	1899	s.f. 259,000
do do do	3%	M & N	1899	s.f. 500,000
Croton Water Main Stock	5%	M & N	1900	s.f. 110,000
do do do	5%	M & N	1906	s.f. 585,000
do do do	4%	M & N	Nov. 1, 1906	s.f. 15,000
Dock Bonds	5%	M & N	1908	s.f. 225,000
do do do	5%	M & N	Nov. 1, 1909	s.f. 300,000
do do do	5%	M & N	Nov. 1, 1909	200,000
do do do	5%	M & N	1910	s.f. 520,000
do do do	5%	M & N	1911	s.f. 191,000
do do do	4%	M & N	1911	s.f. 672,000
do do do	4%	M & N	1912	s.f. 1,080,000
do do do	4%	M & N	1913	s.f. 820,000
do do do	4%	M & N	1914	s.f. 175,000
do do do	3%	M & N	Nov. 1, 1914	s.f. 270,000
do do do	3%	M & N	Nov. 1, 1914	355,000
do do do	3 1/2%	M & N	Nov. 1, 1915	1,150,000
do do do	3%	M & N	1916-1918	1,500,000
do do do	3%	M & N	1918	s.f. 500,000
do do do	3%	M & N	1919	1,000,000
do do do	2 1/2%	M & N	1919	s.f. 50,000
do do do	2 1/2%	M & N	1920	s.f. 400,000
do do do	3%	M & N	1920	1,050,000
do do do	3%	M & N	1921	s.f. 450,000
do do do	3%	M & N	1921	1,250,000
do do do	3%	M & N	1922	s.f. 1,480,000
do do do	3%	M & N	1922	20,000
do do do	3%	M & N	1923	s.f. 1,660,000
do do do	3%	M & N	1923	865,000
do do do	3%	M & N	1924	s.f. 960,000
do do do	3%	M & N	1924	1,125,000
do do do	3 1/2%	M & N	1924	500,000
do do do	3%	M & N	1925	s.f. 30,000
do do do	3 1/2%	M & N	Nov. 1, 1927	3,000,000
do do do	3 1/2%	M & N	Nov. 1, 1928	1,750,000
do do do	3%	M & N	1928	s.f. 250,000
do do do	3%	M & N	1925	1,180,000
do do do	3 1/2%	M & N	1926-1927	2,000,000
Museum of Art & Nat. His.	5%	M & N	1903	s.f. 21,000
do do do	4%	M & N	1903	s.f. 2,000
N. Y. Co. Court-House Stk.	5%	M & N	1898	s.f. 124,000

LOANS— NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
N. Y. Co. Court-House Stk.	4	M & N	1898	s.f. \$9,500
School-House Bonds	3	M & N	Nov. 1, 1908	s.f. 25,023
do do do	3	M & N	Nov. 1, 1908	s.f. 3,575,945
do do do	2 1/2	M & N	1908	s.f. 9,500
do do do	3	M & N	Nov. 1, 1911	s.f. 336,872
do do do	3	M & N	Nov. 1, 1911	897,205
do do do	3 1/2	M & N	Nov. 1, 1912	542,553
do do do	3	M & N	Nov. 1, 1913	754,560
do do do	3%	M & N	1914	s.f. 77,621
do do do	3%	M & N	1914	809,013
do do do	3%	M & N	1914	27,000
do do do	3 1/2%	M & N	1911	806,502
do do do	3 1/2%	M & N	1914	84,694
do do do	3 1/2%	M & N	1915	1,925,141
do do do	3%	M & N	Nov. 1, 1916	s.f. 2,542,784
do do do	3 1/2%	M & N	Nov. 1, 1916	3,691,269
do do do	3%	M & N	Nov. 1, 1914	42,000
do do do	3 1/2%	M & N	1916	102,849
do do do	3%	M & N	1914	s.f. 959
do do do	3 1/2%	M & N	1914	87,871
do do do	3%	M & N	Nov. 1, 1916	s.f. 9,209
do do do	3%	M & N	1911	s.f. 450,000
d.—Secured by Special Sinking Fund Derived from Annual Taxation Under the Provisions of the Constitutional Amendment Adopted November 4, 1884—				
Add'l Croton Water Stock	3	M & N	Nov. 1, 1904	s.f. \$2395,000
do do do	2 1/2	M & N	Nov. 1, 1904	s.f. 300,000
do do do	3	M & N	1905	s.f. 182,000
do do do	3%	M & N	1914	200,000
do do do	3 1/2%	M & N	1911	400,000
do do do	3%	M & N	1912	175,000
Additional Water Stock	3 1/2	A & O	Oct. 1, 1904	1,500,000
do do do	3	A & O	Oct. 1, 1904	5,000,000
do do do	3	A & O	Oct. 1, 1904	s.f. 1,000,000
do do do	3	A & O	Oct. 1, 1905	5,000,000
do do do	3	A & O	Oct. 1, 1907	8,200,000
do do do	3	A & O	Oct. 1, 1907	s.f. 4,350,000
do do do	2 1/2	A & O	Oct. 1, 1907	s.f. 9,300,000
do do do	3	M & N	1912	s.f. 4,569,500
do do do	3	M & N	1912	250,000
do do do	3 1/2%	M & N	1915	3,030,500
do do do	3 1/2%	M & N	1916	1,750,000
do do do	3%	M & N	Nov. 1, 1912	s.f. 1,383,500
do do do	3%	M & N	1914	391,500
do do do	3	M & N	1912	s.f. 245,000
do do do	3	M & N	1913	s.f. 5,000
do do do	3%	M & N	1914	250,000
Payable from Taxation, or from Sinking Fund, if Approved by Commissioners, Provided Such Payment Shall Not in Any Way Impair the Preferred Claims Thereon.—(Section 6, Chapter 383, Laws of 1878)—				
Assessment Fund Stock	7	M & N	Nov. 1, 1903	\$336,600
do do do	6	M & N	Nov. 1, 1903	s.f. 156,100
do do do	6	M & N	Nov. 1, 1910	s.f. 364,850
do do do	6	M & N	Nov. 1, 1910	535,600
City Pks. Imp't Fund Stk.	7	M & N	Dec. 23, 1901	200,000
do do do	6	M & N	Dec. 23, 1901	s.f. 371,500
do do do	6	M & N	Dec. 23, 1901	266,500
do do do	6	M & N	Sept. 3, 1902	s.f. 685,000
do do do	6	M & N	Jan. 1, 1902	862,000
do do do	7	M & N	Sept. 3, 1902	465,000
do do do	6	M & N	July 1, 1903	s.f. 704,000
do do do	6	M & N	July 1, 1903	100,000
do do do	7	M & N	July 1, 1903	446,000
do do do	6	M & N	July 1, 1904	s.f. 125,000
do do do	6	M & N	July 1, 1904	100,000
do do do	5	M & N	July 1, 1904	s.f. 325,000
do do do	6	J & J	July 1, 1901	4,252,500
do do do	6	J & J	July 1, 1901	8,885,500
Croton Water Main Stock	7	M & N	Nov. 1, 1900	s.f. 44,000
do do do	7	M & N	Nov. 1, 1900	2,184,000
do				

Table with columns: NAME AND PURPOSE, Interest P. Ct. Payable, Principal When Due, and Outstanding. Lists various towns and their bond issues.

a These bonds are a first lien on "sinking fund redemption No. I." b These bonds are a second lien on "sinking fund redemption No. I." c These bonds and stocks are secured by special fund derived from taxation and from "sinking fund redemption No. I."

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 Chamberlain; 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 the old city's debt, etc.:

Table comparing debt and sinking funds for Jan. 1, 1898, Jan. 1, 1897, and Jan. 1, 1896. Columns include Total funded debt, Sinking fund, Net funded debt, and Revenue bonds.

The annexed table shows the old city's net debt as it was on the first day of January of each of the following years:

Table showing net debt for years 1897 through 1892, with columns for 1897, 1891, 1885, 1881, and 1876.

SINKING FUNDS.—The total sinking fund assets on January 1, 1898, were \$86,170,758. Of this amount \$13,837,471 was held in a special sinking fund (sinking fund redemption No. II.) for account of certain water bonds and \$72,333,287 (sinking fund redemption No. I.) was held for certain other sinking fund issues.

Table showing Sinking Fund Redemption I, Sinking Fund Redemption II, and Total for N. Y. City bonds (par value), Cash, and Total.

The 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 prefixed in each case being the same as that used in the table of bonds above to designate the issues having such lien.

- a Total issues having a first lien on sink. f. redemp. No. I... \$2,500,600
b Total issues having a second lien on sinking fund redemption No. I... 9,700,000
c Consolidated stock, etc., having a lien on special fund derived from taxation and from sink. f. redemp. No. I... 112,263,894
d Total issues payable from sinking fund redemption No. II... 41,977,000
e Consolidated stock (new parks) payable from sinking fund redemption No. I in accordance with act of authorization... 9,823,100

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

Table showing Assessed Valuation from 1887 to 1897, with columns for Real Estate, Personal Estate, Total Assessed, and Tax per \$1,000.

EXPENDITURES.—The annexed shows the old city's expenditures.

Table showing expenditures for State taxes, City Government (Interest, Redemption, Common Council, Mayoralty, Finance, Law, Bureau of Public Administrator, etc.), and Normal College.

Table showing expenditures for City Government (Concl.) including Department of Taxes and Assessments, The Judiciary, Printing, Stationery and Blank Books, Municipal Service Examining Boards, etc.

*January 1, 1896, the Department of Public Charities and Correction was divided into two distinct departments.

The total appropriations for 1896 amount to \$46,496,571, including \$4,402,009 for State taxes. For 1897, \$48,229,555.

POPULATION.—Estimated by Health Department, August 28, 1897, at 1,999,801. In 1892 the population was 1,801,739; in 1890 it was 1,515,501; in 1880 it was 1,206,299; in 1870 it was 942,292; on Feb. 10, 1898, the Health Department estimated the population of Greater New York at 3,438,899.

NIAGARA FALLS.— { A. C. HASTINGS, Mayor. } { S. F. ARKUSH, Clerk. }

This city is in Niagara County. All bonds are tax exempt

Table for Niagara Falls showing Loans (School Bonds, Water Bonds, Sewer Bonds) and Miscellaneous Bonds (Certs. of Indebtedness, Interest payable in New York, Total debt Dec., 1897, etc.).

NO. HEMPSTEAD.—SAMUEL HOOPER, Clerk

This town is in Queens County.

Table for No. Hempstead showing Loans (Paving Bonds, Sewer Bonds) and Market Bonds (Water Bonds, Bonded debt Jan. 1, '98, etc.).

N. TONAWANDA.— { A. E. McKEAW, Mayor. } { H. M. STOCUM, Treasurer. }

This city is in Niagara County.

Table for N. Tonawanda showing Loans (Paving Bonds, Sewer Bonds) and Market Bonds (Water Bonds, Bonded debt Jan. 1, '98, etc.).

INTEREST on the sewer bonds and paving 6s is payable at the Chase Nat'l Bank; on the paving 5s at the Bank of America, N. Y. City.

NORTH TONAWANDA SCHOOL DISTRICT NO. 1.— A portion of the city's territory; has a bonded debt of \$63,000.

NORWICH.—B. A. HARRIS, Supervisor.

This town is in Chenango County.

Table for Norwich showing Bonded debt 1897, Assessed valuation, real, and Ass'd valuation, person'l.

OGDENSBURG.— { EDGAR A. NEWELL, Mayor. } { WM. M. STEPHENS, Treasurer. }

This city is in St. Lawrence County.

Table for Ogdensburg showing Loans (Highway Bonds, Water Works Bonds) and Market Bonds (Water Works Bonds, Bonded debt Feb. 1, '98, etc.).

TAX FREE.—All bonds are exempt from city taxes.

OLEAN.— { GEORGE H. STRONG, Mayor. } { GEORGE M. MAYER, Clerk. }

Olean is in Cattaraugus County and was incorporated as a city April 25, 1893, succeeding the village of Olean.

Table for Olean showing Loans (City Building, Paving Bonds) and Sewer Bonds (Water Works Bonds, Bonded debt Mar. 1, 1898, etc.).

INTEREST on the city building bonds is payable at the National Park Bank, New York; on all other bonds at Farmers' Loan & Trust Co., New York, and Seaboard National Bank, New York.

ONEONTA UNION FREE SCHOOL DISTRICT NO. 5.—ALVA SEYBOLT, Secretary Board of Education.

Table with columns: LOANS—When Due., \$s., 1898-1903. Includes entries for Jan. 1899-1911 and Total debt Feb. 1, '98.

ONONDAGA CO.—N. GRUMBACH, Treas.

Table with columns: LOANS—When Due., Total debt Feb. 1, 1898., Tax valuation, real., Ass'd valuation, '97., Population in 1898 (est.).

OSWEGO.—A. H. FAILING, City Chamberlain.

Table with columns: LOANS—When Due., RAILROAD BONDS—When Due., Total debt Mar. 1, 1897., Valuation, real., Ass'd valuation, '97., Population in 1890 was.

INTEREST is payable at the Am. Exch. Nat. Bank of New York. TOTAL DEBT, ETC.—The total bonded debt March 1, 1898, was \$636,000.

OSWEGO COUNTY.—THOMAS MOORE, Treas.

Table with columns: LOANS—When Due., Total debt Mar. 1, 1897., Valuation, real., Ass'd valuation, '97., Population in 1890 was.

OTSELIC.—ISSAC DALRYMPLE.

Table with columns: LOANS—When Due., Total valuation 1897., Tax rate (per \$1,000) '97., Population 1890.

OVID.—D. P. SEELEY, Clerk.

Table with columns: LOANS—When Due., Tax valuation, real., Tax valuation, personal., Total valuation 1897., Ass'd valuation, '97., Population 1894 (est.).

OYSTER BAY.—SAMUEL J. UNDERHILL, Supervisor.

Table with columns: LOANS—When Due., Assessed val'n, real., Ass'd valuation, '97 (about), Population 1890.

PATCHOGUE.—A. H. CARMAN, Clerk.

Table with columns: LOANS—When Due., Assessed valuation, real., Ass'd valuation, pers'l., Total valuation 1897 (est.), Population 1890 was.

PEEKSKILL.—This village is in Westchester County.

Table with columns: LOANS—When Due., Total debt, Striking fund, Net debt Aug. 1, 1897., Tax valuation 1897., Total tax (per \$1,000) '96, Population in 1897 (est.), Population in 1890 was.

PHILMONT.—JOHN L. CRANDELL, Treasurer.

Table with columns: LOANS—When Due., Bonded debt Mar. 1, '98., Assessed valuation, '97., Ass'd valuation, '96., Population 1897 (est.), Population 1890.

PLATTSBURG.—A. GUIBORD, Mayor.

Table with columns: LOANS—When Due., Total debt Jan. 1, 1898., Water debt (included), Assessed valuation, real., Ass'd valuation, person'l., Total valuation 1896., Tax rate (per \$1,000) '96., Population 1890.

Exempt from taxation.

PLYMOUTH.—This town is in Chenango County.

Table with columns: LOANS—When Due., Ass'd valuation, person'l., Total valuation 1897., Assessment same as actual value, Total tax (per \$1,000) '97, Population in 1892 was., Population in 1890 was.

PORT JERVIS.—GEO. M. SCHOONOVER, Mayor.

Table with columns: LOANS—When Due., Total debt Feb. 1, 1898., Total valuation 1897., Assessment about actual value, Total tax (per \$1,000) '96., Population in 1890 was., Population in 1898 was.

PORT RICHMOND UNION FREE SCHOOL DISTRICT NO. 6.—

Table with columns: LOANS—When Due., Bonded debt Sept. 1, '97, Assessed valuation, '96, Assessment about actual value, Tax rate (per \$1,000) '96., Population 1897 (est.).

POTSDAM.—GEO. W. BIXBY, President.

Table with columns: LOANS—When Due., Total debt Jan. 17, 1898., Valuation, real., Valuation, personal., Total ass'd valuation '97., Population in 1890 was., Population in 1898.

POUGHKEEPSIE.—ALONZO H. VAIL, Chamberlain.

Table with columns: LOANS—When Due., SEWER BONDS—(C'n) When Due., HIGH SCHOOL BONDS—When Due., BOUNTIES—When Due., ASTYLEM BONDS—When Due., Total funded debt (incl. water debt), Water debt, included above.

INTEREST is payable at Fallkill National Bank, Poughkeepsie. TOTAL DEBT, SINKING FUNDS, ETC.—

Table with columns: City Property.—The city owns buildings valued at \$200,000. ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows, real estate being assessed at about two-thirds of cash value:

Table with columns: Years—Real Estate, Personal Property, Total Assessed Rate of Tax Valuation, per \$1,000.

POPULATION.—In 1892 population was 23,196; in 1890 it was 22,206; in 1880 it was 20,207; in 1870 it was 20,080.

QUEENS CO.—CHAS. L. PHIPPS, Treasurer.

County seat is Long Island City. A good part of the county is now included in the Greater New York, and a bill changing name to Nassau County has passed the Legislature.

Table with columns: LOANS—When Due., ROAD BONDS—When Due., FLUSHING HIGHWAY—When Due., GOLD BONDS—When Due., FUNDING BONDS—When Due., OTHER BONDS—When Due., BUILDING BONDS—When Due., ROAD BONDS—When Due., PAVING BONDS—When Due.

RENSELAER.—JOHN F. MUNGER, Treas.

This city, formerly the village of Greenbush, was incorporated April, 1897, and is in Rensselaer County.

Table with columns: LOANS—When Due., PAVING BONDS—(Con) When Due., BROADWAY BONDS—When Due., PAVING BONDS—When Due.

LOANS—

When Due.	
SEWER BONDS—	
4s, J&J, \$10,000	July 2, 1898
4s, J&J, 10,000	July 2, 1899
4s, J&J, 10,000	July 2, 1901
4s, J&J, 5,000	July 2, 1902
4s, J&J, 10,000	July 2, 1903

Total debt Mar. 1, 1898. \$261,000
 Tax valuation 1897.....3,266,000
 Total tax (per \$1,000)..... 23.77
 Population in 1895 was.....8,000
 Population in 1890 was.....7,301

INTEREST on the sewer bonds is payable at the National Commercial Bank, Albany; on all other bonds at the Albany County Bank.

RENSSELAER CO.—JOHN DON, Treasurer.

County seat is Troy.

LOANS—

When Due.	
COURT-HOUSE BONDS (reg.)—	
3 1/2s, A&O, \$72,000	1899-1910
(\$6,000 due yearly on April 1.)	
3 1/2s, A&O, \$120,000	1911-1930
(\$6,000 due yearly on April 1.)	
3 1/2s, A&O, \$105,000	Apr. 1, '31-'45
(\$7,000 due yearly.)	
3 1/2s, A&O, \$25,000	1941 to 1945
(\$5,000 yearly on April 1.)	
HOUSE OF INDUSTRY BONDS—	
4s, F&A, \$40,000	Feb. 1, 1902
SINKING FUND BONDS—	
3 1/2s, A&O, \$90,000	Apr. 1, 1899
(\$10,000 due yearly to Apr. 1, '07)	
3 1/2s, A&O, \$150,000	1908 to 1917
(\$15,000 yearly on April 1.)	
WAR BONDS (renewal)—	
4s, F&A, \$22,000	Feb. 1, 1899
4s, F&A, 35,000	Feb. 1, 1900
4s, F&A, 16,000	Feb. 1, 1901
4s, F&A, 9,000	Feb. 1, 1902
4s, F&A, 13,000	Feb. 1, 1903

WAR BONDS (renewal)—

4s, F&A, \$7,000	Feb. 1, 1904
4s, F&A, 30,000	Feb. 1, 1905
4s, F&A, 30,000	Feb. 1, 1906
4s, F&A, 20,000	Feb. 1, 1907
4s, F&A, 27,000	Feb. 1, 1908
4s, F&A, 7,000	Feb. 1, 1899-'05
(\$1,000 due yearly.)	
4s, F&A, \$3,000	Feb. 1, 1899-'01
(\$1,000 due yearly.)	
4s, F&A, \$5,000	Feb. 1, 1899-'03
(\$1,000 due yearly.)	
4s, F&A, \$36,000	Feb. 1, 1899-'16
(\$2,000 due yearly.)	
Bonded debt Jan. 1, '98.	\$916,000
Sinking fund.....	110,000
Net debt Jan. 1, 1898.....	806,000
Tax valuation, real.....	71,348,147
Tax valuation, pers'l.....	8,499,759
Total valuation, 1897.....	79,847,906
Population in 1892 was.....	128,923
Population in 1890 was.....	124,511
Population in 1880 was.....	115,328

INTEREST on the court-house bonds is payable at the office of the County Treasurer; on all other bonds at National State Bank, Troy.

RICHFIELD SPRINGS.—A. MONROE FREEMAN, Treasurer.—This village is in Otsego County.

LOANS—

When Due.	
RR. BONDS—	
5s, J&D, \$4,000	June 1, 1898
SEWER BONDS—	
5s,	\$19,500.....1925
(Subject to call after 1905)	
5s,	\$5,500.....1925
WATER BONDS, REFUND, 1894—	
4s,	\$1,500.....1898 to 1900
(\$500 yearly.)	
4s,	19,000.....1901 to 1919
(\$1,000 yearly.)	

WATER BONDS—

5s,	\$20,000.....Dec., 1900
5s,	7,000.....
Total debt Mar. 1, 1898.....	\$76,500
Water debt (included).....	48,500
Tax valuation, real.....	1,351,500
Tax valuation, personal.....	109,100
Total valuation, 1897.....	1,460,600
Assessment about 1/2 actual value.	
Total tax rate (per \$1,000).....	\$25.60
Population in 1890 was.....	2,192
Population in 1894 (est.).....	2,500

INTEREST is payable at the First Nat. Bank of Richfield Springs.
 TAX EXEMPT—The water bonds of 1894 are exempt from taxation.

RICHMOND CO.—The county was on January 1, 1898, made part of New York City under the "Greater New York" Charter.

LOANS—

When Due.	
COUNTY BONDS—	
5 1/2s, F&A, \$55,000	Aug. 1, 1899
4 1/2s, A&O, \$39,400	Apr. 30, 1899
4 1/2s, J&J, 99,000	July 31, 1900
4s, A&O, 57,000	Apr. 30, 1898
3 1/2s, A&O, 40,000	Apr. 1, 1902
3 1/2s, F&A, 50,000	Aug. 1, 1904
3 1/2s, J&J, 63,000	July 31, 1905
3 1/2s, F&A, 50,000	Aug. 1, 1906
3 1/2s, F&A, 40,000	Apr. 1, 1908
3 1/4s, J&J, 58,000	Jan. 31, 1901
3s, A&O, 50,000	Aug. 1, 1909
3s, F&A, 58,000	Aug. 1, 1910
FUNDING BONDS 1894—	
4s, g, J&D, \$95,000	.....1914

ROAD BONDS—

5s, g, J&D, \$90,000	June 1, 1919
3 1/2s, F&A, 100,000	Aug. 1, 1915
4 1/2s, F&A, 150,000	Aug. 1, 1916
3 1/2s, M&S, 45,000	Nov. 1, 1917
4s, g, \$35,000, g.....	June, 1920
4s, g, 100,000, g.....	Aug., 1920
4s, g, J&D, \$168,000	June 1, 1921
4s, g, J&D, 202,000	June 1, 1922
4s, g, A&O, 230,000	Oct. 1, 1922
Total debt Jan. 1, '98.	\$1,974,400
Tax valuation, real.....	24,371,551
Tax valuation, personal.....	1,628,709
Total valuation 1897.....	26,000,260
Popul'n 1892 (State census), 53,452	
Population in 1890 was.....	51,693

ROCHESTER.—{GEO. E. WARNER, Mayor.
 {S. B. WILLIAMS, Treasurer.

Rochester is the county seat of Monroe county.

Interest				Principal		
NAME AND PURPOSE.	Rate.	Payable.	When Due.	Outstand'g.		
*Bridge bonds.....	r	3	J & J	Jan. 1, 1920	\$100,000	
Subject to call after Jan. 1, 1900.						
*Bridge bonds.....	r	3 1/2	J & J	July 1, 1922	100,000	
Subject to call after July 1, 1902.						
*Bridge bonds.....	r	3 1/4	J & J	Sept. 1, 1921	100,000	
Subject to call after Sept. 1, 1901.						
†City Hall commission...c		7	J & J	Jan. 1, 1902	335,000	
*Consolidated loan.....r		3 1/2	F & A	Aug. 1, 1912	100,000	
*East side trunk sewer...r		4	J & J	{ Jan. 1, 1922-'27 } { \$25,000 yearly. }	150,000	
Subject to call after 20 years.						
do do.....		r	3 1/2	J & J	{ Jan. 1, 1902-'21 } { \$25,000 yearly. }	500,000
Subject to call after 20 years.						
do do.....			3 1/2	J & J	{ Jan. 1, 1928-'37 } { \$25,000 yearly. }	250,000
Subject to call after 20 years.						
†Funding, 1875.....c		7	J & J	Jan. 1, 1905	410,000	
*Park bonds, 1888.....r		3	J & J	July 1, 1928	300,000	
Subject to call on and after July 1, 1898.						
do 1896.....		3 1/2	J & J	Optional, 1906	60,000	
Railroad loans—						
†Refunding RR.....c		7	J & J	{ Jan. 1, '99 to 1902 } { \$4,000 yearly. }	16,000	
†Refunding RR.....c		7	J & J	Jan. 1, 1903	72,000	
*Refunding RR., 1893..r		3 1/2	F & A	Feb. 1, 1913	745,000	
Subject to call after Feb. 1, 1903.						
*†Water w'ks, 1873-76..r&c		7	J & J	Jan. 1, 1903	3,182,000	
†do do.....		r	4	F & A	Feb. 1, 1943	300,000
Subject to call after 20 years.						
†do do.....		r	3 1/2	F & A	Feb. 1, 1942	500,000
Subject to call after Feb. 1, 1912.						
do do.....		r	3 1/2	F & A	Feb. 1, 1944	950,000
Subject to call Feb. 1, 1914.						
do do.....		r	3 1/2	F & A	Feb. 1, 1914	250,000

* \$5,000 each. † \$1,000 each.
 INTEREST—With the exception of the City Hall Commissioners loan (which is payable at the office of the City Treasurer, all bonds and interest are payable at the office of the Union Trust Co. of New York.
 TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Rochester's total bonded debt, including the water debt.

	Jan., 1898.	Jan., 1897.	Jan., 1896.	July, 1894.
Bonded debt.....	\$8,420,000	\$8,424,000	\$8,443,000	\$8,371,000
Water debt.....	5,592,000	5,342,000	3,592,000	5,182,000

On January 1, 1898, the city had a sinking fund of \$336,261. Genesee Valley Railroad refunding loan, due from 1896 to 1903, is provided for by excess of receipts from lease to N. Y. L. E. & W. RR. after interest on the loan is paid.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have at different periods been as follows, real estate being assessed at from 60 to 80 per cent of actual value.

Years.	Real Estate.	Personal Property.	Rate of Tax per \$1,000.
1897.....	\$101,065,200	\$5,113,050	\$16.18
1896.....	100,054,350	5,692,304	20.37
1895.....	99,389,050	6,081,200	16.19
1894.....	98,762,150	6,132,516	.....
1893.....	97,206,085	6,676,967	.....
1892.....	96,543,650	6,609,303	15.26
1891.....	93,806,150	6,134,250	15.97
1890.....	88,053,750	5,937,950	15.20
1880.....	34,408,725	1,430,144	23.86

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 population 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

LOANS—

When Due.	
CITY HALL BONDS—	
4s, J&J, \$7,000	Nov. 1, 1898
(\$1,000 due y'ly to Nov. 1, 1904)	
4s, J&J, \$8,000	Jan., '99 to '06
(\$1,000 yearly.)	
SEWER BONDS—	
4s, J&J, \$150,000	Apr. 15, 1907-21
(\$5,000 y'ly to 1920; bal. due 1921)	
4s, J&J, \$30,000	Apr. 15, 1921
RELIEF BONDS—	
4s, J&J, \$3,500 (opt'n'l)	Jan. 1, 1900
4s, J&J, 8,000	Jan. 1, '99 to 1900

LOANS—

When Due.	
WATER BONDS—	
3 1/2s, J&J, \$160,000	Sept. 15, 1911
Total debt Feb. 16, 1898.	\$336,500
Water debt (included).....	160,000
Assessed valuation, real.	6,364,585
Assessed valuation, per'l	838,403
Total valuation 1897.....	7,202,988
Total tax (per \$1,000) '97.....	21.06
Population 1892 was.....	13,638
Population 1890 was.....	14,991

The total tax rate given above includes State, county and town tax, \$8.29; city tax, \$8.40; school tax, \$4.37.

PAR VALUE.—The water and sewer bonds are for \$1,000 each; all others \$500 each.

ST. JOHNSVILLE.—{HARRY WALRATH, Prest.
 {F. H. STICHEL, Clerk.

St. Johnsville is in Montgomery County.

LOANS—

When Due.	
WATER BONDS—	
4 1/2s,	\$24,000.....1898-1921
(\$1,000 yearly on Aug. 1.)	
4s,	\$15,000.....1910-1924
(\$1,000 yearly on Sept. 2.)	
.....	\$3,200.....1905-1916
Bonded debt Apr. 1, 1898.	\$47,200

LOANS—

Tax valuation, real.....		\$658,000
Tax valuation, personal.....		125,000
Total valuation 1897.....		783,000
Assessment about 1/2 actual value.		
Total tax (per \$1,000) '94.....		\$18.10
Population in 1890 was.....		1,263
Population in 1880 was.....		1,072
Population 1897 (estimated).....		1,950

INTEREST is payable at St. Johnsville and Kingston.

ST. LAWRENCE CO.—County seat is Canton.

LOANS—

When Due.	
COURT HOUSE BONDS—	
4s, M&S, \$65,000	.....1899-1911
(\$5,000 due yearly on Mar. 1)	
ARMORY BONDS—	
4s,	\$12,000.....
Total debt Mar. 1, 1898.	\$77,000

LOANS—

Assessed val., real.....		\$34,549,472
Assessed val., person'l		4,332,381
Total valuation 1897.....		38,881,853
Assessm't is 85% of act. value.		
Population in 1892 was.....		86,254
Population in 1890 was.....		85,048
Population 1894 (estimated).....		86,673

INTEREST is payable at County Treasurer's office, Gouverneur.

SALINA.—G. BAXTER, Supervisor.

This town is in Onondaga County

LOANS—

When Due.	
SYRACUSE NORTH RR BONDS—	
4s, M&S, \$141,000	.....Sept. 1, 1893
(\$3,600 due yearly.)	
Total debt Jan. 1, 1898.	\$141,000
Total valuation 1897.....	1,496,000

LOANS—

Assessm't about 70 p. c. real value.		
Total tax (per \$1,000) '96.....		\$10.20
Population in 1892 was.....		3,493
Population in 1890 was.....		3,490
Population in 1880 was.....		2,888

INTEREST is payable by the Union Trust Co., New York City.

SARANAC LAKE.—H. P. COATS.

Saranac Lake is in Franklin Co.

LOANS—

When Due.	
WATER W'KS & SEWER BONDS—	
5s, J&J, \$30,000	.....1922
5s, May, \$10,000	.....1926
Interest payable at Park Bk., N. Y.	
Total debt Mar. 1, 1898.....	\$40,000

LOANS—

Tax valuation 1894.....		415,000
Assessment about 1/2 actual value.		
Population in 1890 was.....		768
Population in 1880 was.....		191
Population in 1898 (est).....		2,221

SARATOGA CO.—B. B. GRIFFIN, Treasurer.

County seat is Ballston.

LOANS—

When Due.	
COUNTY BONDS (1888)—(Cont.)	
4s, F&A, \$11,000	.....Feb. 1, 1899
4s, F&A, 12,000	.....Feb. 1, 1900
4s, F&A, 12,000	.....Feb. 1, 1901
4s, F&A, 13,000	.....Feb. 1, 1902
4s, F&A, 14,000	.....Feb. 1, 1903
4s, F&A, 15,000	.....Feb. 1, 1904
4s, F&A, 16,000	.....Feb. 1, 1905
4s, F&A, 17,000	.....Feb. 1, 1906
4s, F&A, 18,000	.....Feb. 1, 1907

LOANS—

4s, F&A, \$18,000		.....Feb. 1, 1908
Total debt Mar. 1, 1898.		\$146,000
Tax valuation, real.....		22,976,442
Tax valuation, person'l.		2,197,454
Total valuation 1897.....		25,173,896
Assessm't is nominally full value.		
State tax (per \$1,000) '97		\$2.43
County tax (per \$1,000) '97		4.68
Population in 1892 was.....		57,301
Population in 1890 was.....		57,663

The foregoing bonds are coupon bonds for \$1,000 each.

INTEREST is payable at the Co. Treasurer's office, Saratoga Springs.

SARATOGA SPRINGS.—JAS. D. McNULTY, Clerk.

TOTAL DEBT, ETC.—The bonded debt of the village on Feb. 1, 1898, was \$333,000; floating debt, \$10,000; total debt, \$343,000; water debt (included in total), \$194,000.

ASSESSED VALUATION.—In 1897 the assessed valuation of real estate was \$4,002,405; personal property, \$141,722; total valuation, \$4,144,127. Property is assessed at about 1/4 of its actual value.

POPULATION.—The population in 1890 was 11,975; in 1880 it was 8,421; in 1898 (estimated) 11,698.

SCHENECTADY.—JACOB W. CLUTE, Mayor.

This city is situated in the county of the same name, and was incorporated in 1798.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstand'g. Includes entries for School, Sewer, S. & S. RR., Street Improvements, Water, and Promissory notes.

Temporary loan for street improvements, \$8,824.

PAR VALUE OF BONDS.—These bonds are all in \$1,000 pieces.

INTEREST is payable at the office of the City Treasurer

TOTAL DEBT, ETC.—The city's total debt on March 1, 1897, was \$880,830. The net debt on June 1, 1894, was \$329,000; on July 1, 1893, it was \$352,766; on March 1, 1891, it was \$352,128.

ASSESSED VALUATION.—The city's assessed valuation (from 1/2 to 2/3 actual value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000. Shows data from 1896 to 1880.

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.

This town is in Seneca County.

Table with columns: LOANS—When Due, Asses'd valuation, real, Asses'd valuation, pers'l, Total valuation, Assessment about actual value, Total tax (per \$1,000), Population in 1897 (est.), Population in 1890 was.

INTEREST is payable by the Metropolitan Trust Co., N. Y. City.

SHERBURNE.—LEVI COLLINS, Village Clerk.

This village is in Chenango County.

Table with columns: LOANS—When Due, Bonded debt, Tax valuation, Population in 1890, Population in 1897 (est.).

SING SING.—This village is in Westchester County.

Table with columns: LOANS—When Due, Asses'd valuation, real, Asses'd valuation, pers'l, Total valuation, Assessment about actual value, Total tax (per \$1,000), Population in 1897 (est.), Population in 1890 was.

SMYRNA.—W. E. STOVER, Supervisor.

This town is in Chenango County.

Table with columns: LOANS—When Due, Asses'd valuation, real, Asses'd valuation, pers'l, Total valuation, Assessment about actual value, Total tax (per \$1,000), Population in 1897 (est.), Population in 1890 was.

INTEREST is payable at Chenango National Bank, Norwich, N. Y.

SODUS.—LEWIS H. CLARK, Supervisor.

This town is in Wayne County.

Table with columns: LOANS—When Due, Sinking fund assets, Net debt, Assessed valuation, real, Assessed valuation, pers'l, Total valuation, Assessment said to be full value, Total tax (per \$1,000), Population in 1890 was, The sinking fund receives about.

SPRINGVILLE.—WALTER J. ALLEN, Clerk.

This village is in Erie County.

Table with columns: LOANS—When Due, School bonds, ELECTRIC LIGHT BONDS, 4s, J&J, 16,500, WATER BONDS—4s, \$28,000, Total debt, Assessed valuation, City tax, Population 1898 (est.), Population 1890.

SYRACUSE.—JAMES K. MCGUIRE, Mayor.

Syracuse is situated in Onondaga County.

Table with columns: LOANS—When Due, Railroad aid bonds, Syracuse & Chenango RR., Syracuse Northern RR., Collegiate bonds, Local improvem't bonds, Temporary loans, Refunding bonds, School bonds, City Hall bonds, Water loan.

PAR VALUE OF BONDS.—The bonds are in \$1,000, \$3,000 and \$5,000 pieces.

TAX FREE.—The local improvement bonds are exempt from taxation.

INTEREST on the water bonds is payable at the office of the Metropolitan Trust Company, New York; on all other bonds at the office of the Union Trust Company, New York.

TOTAL DEBT, ETC.—The total bonded debt on Mar. 14, 1898, was \$6,365,000, including water debt, \$3,900,000, and local improvement bonds, \$826,500. The city has no floating debt and no sinking fund.

ASSESSED VALUATION.—In 1897 the assessed valuation of real estate was \$64,950,956; of personal property, \$12,860,183; total, \$77,811,139; total tax rate 1896 (per \$1,000) \$19.904. Property is assessed at "about 75 per cent of its actual value."

POPULATION.—The population in 1897 was 88,143; in 1880 51,792; in 1897, estimated, 120,000.

TARRYTOWN.—F. A. RUSSELL, Treasurer.

This village is in Westchester County.

Table with columns: LOANS—When Due, Sewer bonds, Water bonds, Asses'd valuation, real, Asses'd valuation, pers'l, Total valuation, Population in 1890, Population in 1898 was.

THOMPSON.—THORNTON A. NIVEN, Supervisor.

This town is in Sullivan County.

Table with columns: LOANS—When Due, Railroad bonds, Asses'd valuation, real, Asses'd valuation, pers'l, Total valuation, Equalized valuation, Total tax (per \$1,000), Population in 1892 was, Population in 1890 was.

INTEREST is paid at the Fourth National Bank of New York.

TICONDEROGA.—D. C. BASSAN, Supervisor.

This village is in Essex County.

Table with columns: LOANS—When Due, Water bonds, Tax rate (per \$1,000), Village population, Village population 1897 (est.), Town population, Town population 1897 (est.).

TONAWANDA.—This village is in Tonawanda Town,

Erie County.

Table with columns: VILLAGE LOANS—When Due, Sewer bonds, Water bonds, Street bonds, Total debt (last returns), Tax valuation, Assessment is 2/3 actual value, Population 1890 was, Population 1897 (estimated), Town debt, Town valuation, Town tax (per \$1,000), Town population.

INTEREST is payable at the Seaboard Bank, New York City

TONAWANDA UNION FREE SCHOOL DISTRICT No. 3.

-E. G. RIESTERER, Treasurer.

Table with columns: Loans, When Due, Assessed valuation, real, Assessed valuation, pers'l, Total valuation, Assessment % actual value, Population in 1897.

TROY.— { FRANCIS J. MOLLOY, Mayor. { JAMES W. COFFEY, Comptroller.

Troy is situated in Rensselaer County.

Table with columns: NAME AND PURPOSE, Interest, Rate, Payable, When Due, Principal, Outstanding.

Table with columns: Issue of May 1, 1879, Maturings, Interest, Rate, Payable, When Due, Principal, Outstanding.

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.—

Table with columns: Total municipal debt, Sink. funds, cash, etc., Net municipal debt, Water debt additional, Sinking funds, etc., Net water debt.

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 being assessed at about full value.

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000.

The tax rate for 1897 includes State and county tax \$5.76 and city tax \$11.50.

POPULATION.—In 1892 population was 64,986; in 1890 it was 60,956; in 1880 it was 56,747; in 1897 estimated 67,000.

TRUXTON.—A town in Cortland County.

Table with columns: Loans, When Due, Bonded debt, Assessed valuation, real, Assessed valuation, pers'l, Total valuation, Assessment about % actual value, Total tax, Population in 1892, Population in 1890, Population in 1880.

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.

Table with columns: Loans, When Due, Bonded debt, Assessed valuation, real, Assessed valuation, pers'l, Total valuation, Population in 1898, Population in 1890, Population in 1880.

TAX FREE.—The court house bonds are exempt from taxation.

UTICA.— { JOHN G. GIBSON, Mayor. { JOHN A. CANTWELL, City Clerk.

Table with columns: This city is in Oneida County, Loans, When Due, Railroad Aid Bonds, Paving Bonds, Public Improvement, Local Assessments, Total debt.

INTEREST is payable in Utica at the City National Bank. DEBT LIMITATION.—The city is restricted by law to the issuance of temporary loan bonds in anticipation of city tax.

ASSESSED VALUATION.—Assessment about full value in 1897; previously about 70 per cent.

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000.

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 1898 (estimated), 58,500.

WALTON.—H. S. SEWELL, Supervisor.

Table with columns: This town is in Delaware County, Loans, When Due, Assessed valuation, real, Assessed valuation, pers'l, Total valuation, Total tax, Population in 1890, Population in 1880.

The four per cents are payable to the Union Dime Savings Bank, N.Y.

WALTON SCHOOL DISTRICT.—ALBERT D. PEAKE, President Board of Education

Table with columns: Loans, When Due, Assessed valuation, real, Assessed valuation, pers'l, Total valuation, Assessment about % actual value, Population in 1890, Population in 1880.

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.

Table with columns: Loans, When Due, Net debt, Water debt, Tax valuation, personal, Total valuation, Assessment about % actual value, Total tax, Population in 1890, Population in 1880.

TAX FREE.—Railroad bonds exempt by statute from any taxation. INTEREST on the railroad bonds is payable at the Union Trust Co., New York, and on the water bonds at Dime Savings Bank, New York.

WATERTOWN.—C. L. PARMELEE, Ch'berlain.

Table with columns: This city is in Jefferson County, Loans, When Due, CITY BONDS, WATER BONDS, FUNDING BONDS.

Ass'd valuation, pers'l. \$2,215,000
Total valuation 1897... 9,326,000
Assessment about 3/4 actual value.

INTEREST is payable at American Exchange National Bank of New York City, or in Watertown.

WATERVLLET.—MICHAEL J. DAY, Mayor.

Watervliet is in Albany County.

LOANS—When Due.
PAVEMENT BONDS—
4s, A&O, \$272,000...1898 to 1914
(Part due yearly on Oct. 1.)
SEWER BONDS—
4s, M&S, \$74,000...1898 to 1906
(Part due yearly on Sept. 1.)
City has no floating debt.

Bonded debt Feb. 1, '98. \$346,000
Tax valuation, real... 4,548,984
Tax valuation, personal 134,950
Total valuation 1897... 4,683,934
Assessment about actual value.
City tax (per \$1,000) 1897...\$17.70
Population in 1890 was...12,967
Population in 1897 (est.)...15,000

a \$1,000 each.

INTEREST is payable at City Chamberlain's office.

WAWARSING.—O. B. SEAMAN, Supervisor.

Wawarsing is a township of Ulster County in which the village of Ellenville is situated.

LOANS—When Due.
Town Debt.
RAILROAD AID LOAN—
3 1/2s, F&A, \$150,000... '98 to '10
BRIDGE BONDS—
\$10,261
Village Debt.
WATER LOAN—
3 1/2s, M&N, \$13,500... Nov. 1, 1907
Subject to call after Nov. 1, 1892

SCHOOL BONDS—
\$2,500
Town debt Aug. 10, '97... \$160,261
Village debt Aug 1, '97... 16,000
Assessed val'tion, real...1,585,865
Assessed val'tion, pers'l... 207,093
Total valuation 1897...1,792,958
Assessment about 3/4 actual value.
Total tax (per \$1,000) '97 \$48.64+

INTEREST on town bonds is payable at the Home Bank of Ellenville.

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 1897 (est.), 3,000.

WEST CHESTER.—West Chester Town was annexed to New York City, which see for present debt.

WESTCHESTER CO.—FRANCIS M. CARPENTER, Treasurer.—County seat is White Plains.

LOANS—When Due.
COUNTY JAIL BONDS—
4s, J&J, \$30,000...1906-1908
(\$10,000 yearly on July 1.)
GENERAL PURPOSES—
3 1/2s, J&J, \$17,000... June 1, 1898
3 6/8s, J&D, 17,000... June 1, 1899
4s, J&D, 20,000... 1898-1899
4s, J&D, 12,000... 1900
3 1/2s, J&D, 25,000... 1901
3 1/2s, J&D, 10,000... 1902
3 1/2s, J&D, 15,000... 1903

GENERAL PURPOSES—(Con.)—
3 1/2s, J&D, \$25,000... 1904
3 1/2s, J&D, 20,000... 1905
4s, J&D, 20,000... 1898
4 1/2s, J&D, 10,000... 1898
Bond, debt Apr. 1, '98 \$221,000
Tax valuation, real...168,034,356
Tax valuation, pers... 24,037,229
Total valuation 1897...192,091,585
Assessment at about actual value.
Population in 1892 was...145,106
Population in 1890 was...146,772

INTEREST is payable by County Treasurer at White Plains.

WHEATLAND.—S. W. McDONALD, Superv'r.

This town is in Monroe County.

LOANS—When Due.
RR. REFUNDING BONDS—
4s, F&A, \$35,000...1899 to 1914
(\$2,000 due yearly on Feb. 1.)
BRIDGE BONDS—
4s, M&S, \$4,000...1899-1903
(\$1,000 due yearly on Mar. 1.)

Total debt due Sept. 1, '97. \$41,000
Tax valuation, real... 1,399,327
Tax valuation, personal 105,460
Total valuation 1897... 1,504,787
Tax rate (per \$1,000) 1897...\$9.40
Population in 1892 was...2,400
Population in 1890 was...2,400

INTEREST is payable at Union Trust Co., New York City.

WHITEHALL.—E. C. PRATT, Mayor.

This village is in the town of Whitehall and in Washington County.

LOANS—When Due.
REFUNDING WATER BONDS—
3 1/2s, \$25,000 May 1, 1898-22
(\$1,000 due yearly on May 1.)
WATER BONDS—
4s, A&O, \$25,000...Apr. 15, 1904
4s, A&O, 25,000...Apr. 1, 1914
Bonded debt Apr. 1, 1898...\$72,000
Floating debt... 3,379
Total debt Apr. 1, 1898... 75,379

Sinking fund, etc... \$2,000
Net debt Apr. 1, 1898... 73,379
Tax valuation, real...684,740
Tax valuation, personal...198,230
Total valuation 1897... 882,970
Assessment about 3/4 actual value.
Total tax (per \$1,000)...\$47.50
Population in 1890 was...4,434
Population in 1880 was...4,270
Population 1898 (estimated)...4,577

INTEREST is payable at the Fourth National Bank, New York.

WHITE PLAINS.—HOWARD E. FOSTER, Treas.

This village is in Westchester County.

Total debt Feb., 1898... \$372,700
Tax valuation 1897...10,000,000

Population 1894 (estimated) 9,000

WILLIAMSBRIDGE.—This village was in Westchester County, but was annexed to New York City, which see for present debt.

YATES.—This town is in Orleans County.

LOANS—When Due.
RAILROAD-AID BONDS—
5s, Apr. 1, \$63,000...April 1, 1898
(\$4,000 due yearly) to April 1, 1914
Total debt (last returns)...\$76,000
Assessed valuation, real...975,516

Ass'd valuation, pers'l... \$45,055
Total valuation 1896...1,020,571
Assessment is 9-10 actual value.
Total tax (per \$1,000) '95...\$14.53
Population in 1892 was...1,995
Population in 1890 was...1,969

YONKERS.—JOHN H. KEELER, D. puty City Cl'k.

Yonkers is in Westchester County.

LOANS—When Due.
ASSESSMENT BONDS—
4s, \$149,000...Feb. 1, 1899
4s, 115,000...
4s, 20,000...Feb. 1, 1900
4s, 5,000...1900
CONSOLIDATION BONDS—
7s, A&O, \$60,000...Apr. 1, 1899
(\$30,000 due yearly) to Apr. 1, 1900
7s, A&O, \$70,000...Apr. 1, 1901-2
CREMATORY BONDS—
4s, A&O, \$6,500...1899-1905
(\$1,000 due yearly on Apr. 1.)

LOANS—When Due
DEFICIENCY BONDS—
4s, \$20,000 Mar. 1, '99 to 1900
FIRE DEPARTMENT—
4s, A&O, \$20,000 Apr. 1, '99 to '01
PAVING BONDS—
4s, \$48,764...Mar. 1, '98 to '05
4s, 90,000...Mar. 1, '98 to '06
4s, 272,558...Apr. 1, '98 to '25
PUBLIC BATH BONDS—
4s, \$20,000 1900, '05, '10, '15
(\$5,000 each payment.)

LOANS—When Due.
PUBLIC BUILDING AND DOCK—
6s, A&O, \$10,000...Apr. 1, 1898-9
4s, A&O, 11,200...Apr. 1, 1900-2
4s, \$100,000...1902 to 1911
(\$10,000 due yearly.)
REDEMPTION BONDS—
4s, \$25,000...Feb. 1, 1899
4s, 50,000...Feb. 1, 1900
4s, 60,000...Feb. 1, 1901
SCHOOL BUILDING—
4s, A&O, \$180,000 Apr. 1898-1976
(\$5,000 due yearly on Apr. 1.)
4s, \$210,500 Apr. 1, 1913 to '55
STREET IMPROVEMENT—
4s, \$40,000...1889-1901
(\$10,000 due yearly.)

LOANS—When Due.
TAX RELIEF—
4s, \$100,000...May 1, 1898
4s, 4,000...Feb. 1, 1899
4s, 200,000...May 1, 1899
WATER WORKS—
7s, \$625,000 Apr. 1, 1903 to '14
5s, 30,000 Apr. 1, 1909 to '12
4s, 750,000 Apr. 1, 1912 to '22
3 1/2s, 20,000...Apr. 1, 1917
4s, A&O, 25,000...Apr. 1, 1910
4s, A&O, 25,000...Apr. 1, 1911
4s, A&O, 5,000...Apr. 1, 1914
4s, A&O, 20,000...Apr. 1, 1917

PAR VALUE OF BONDS.—The consolidation and water bonds are for \$1,000 each.

INTEREST is paid at City Treasury.

BONDED DEBT, ETC.—The bonded debt of the city on Mar. 1, 1898, was \$3,279,522; Water Board sinking fund, \$215,629.

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 has been:

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Average Rate of Tax per \$1,000.

POPULATION.—In 1892 the population was 31,419; in 1890 it was 32,033; in 1880 it was 18,892; in 1897 (estimated) 42,000.

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
Act. Gov. (term exp. Mon. bef. 2d Tues. Jan. '98) F. M. Voorhees
Secretary of State (term expires Apr. 1, 1902) - Geo. Wurts
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 it was allowable to exceed the hundred-thousand-dollar limit became operative on the occasion of the breaking out of our Civil War. Quite a debt was created at that period and what the State now owes is the remnant of those war issues. The details are as follows.

Table with columns: LOANS—NAME AND PURPOSE, Interest, Rate, Payable, When Due, Principal, Outstanding.

INTEREST is payable in Jersey City and Trenton.

TOTAL DEBT.—The total bonded debt of the State on January 1, 1898, was \$194,000. At previous dates it was:

Table with columns: Date, Amount.

In addition to the bonded debt the Treasurer and Comptroller have issued certificates to the commissioners of the Agricultural College for \$45,000, which, with the war debt, makes the entire debt on January 1, 1898, \$242,000. On Nov. 1, 1897, balance on hand was \$949,345.

Table with columns: Date, Assessed Valuation.

In addition to the above the valuation of railroad and canal property in 1897 was \$452,880.

DEBT LIMITATIONS.—The provisions of law limiting and regulating the debt-making power in New Jersey will be better understood and the information will be made more serviceable to the investor if arranged in accordance with the civil divisions to which the provisions apply.

(1) THE STATE is restricted as to its debt-making power by the State Constitution. In Article IV, Section VI, paragraphs 3 and 4, the whole subject is disposed of. The third paragraph forbids a loan of the State's credit, and the fourth paragraph forbids the creation of debt. These provisions are as follows.

3. The credit of the State shall not be directly or indirectly loaned in any case.

4. The Legislature shall not in any manner create any debt or debts, liability or liabilities of the State, which shall singly or in the aggregate with any previous debts or liabilities at any time exceed one hundred thousand dollars, except for purposes of war, or to repel invasion, or to suppress insurrection, unless the same shall be authorized by a law for some single object of work, to be distinctly specified therein; which law shall provide the ways and means, exclusive of loans, to pay the interest of such debt or liability as it falls due, and also to pay and discharge the principal of such debt or liability within thirty-five years from the time of the contracting thereof, and shall be irrevocable 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 debt thereby created. This section shall not be construed to refer to any money that has been, or may be, deposited with this State by the Government of the United States.

According to the foregoing (4th paragraph), the power of the State for making debt is limited to \$100,000, except (1) for purposes of war etc., and (2) when the authorization is for some single object of work specified 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 the Constitution. We give the paragraph in full.

19. No county, city, borough, 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 cities, towns, etc. They are so numerous they cannot be cited here. We would refer the reader to the Revised Statutes of New Jersey published 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.—Population has been as follows.

1890	1,444,933	1860	672,035	1830	320,823
1880	1,131,116	1850	489,555	1820	277,426
1870	906,096	1840	373,306	1810	245,562

TAX EXEMPTION.—The State of New Jersey passed in 1893 a general statute which exempts from taxation the bonds, securities and other evidences of indebtedness of municipal corporations; the provision covers not only the bonds, etc., to be hereafter issued, but those as well that have been heretofore issued. It is a sweeping statute, and one which is of decided interest to the holders of the municipal securities of the State. We give the statute in full below.

CHAPTER CCLXXII.—A further supplement to an act entitled "An act concerning taxes," approved April Fourteenth, one thousand eight hundred and forty-six.

1. 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.

2. 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 RESTRICTIONS.—The last general savings bank law of New Jersey was passed in 1876. Since then the legislative tendency in the matter of investments has been in the direction of allowing the management of these institutions a wider choice and a larger discretion. In 1878 the limits of the 1876 law were broadened in several particulars by a new act of two sections, the first taking the place of section 26 of the act of 1876. In 1886 still another law was passed in place of the first section of the law of 1878. Again in 1889 an act was passed extending materially 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, and thereby section 26 of the law of 1876 was superseded by the law of 1886, and section 29 was superseded by the law of 1889. In 1896 a supplement approved March 30, 1896 (Chapter 139, laws of 1896) to the law of 1876, making school district bonds an authorized investment, went into effect. In 1897 an act was passed (approved April 9) authorizing investments in bonds issued by commissioners, appointed by the Supreme Court of the State. Finally in 1898 a law was passed allowing investments in bonds of boroughs and townships. This last-mentioned bill (the act of 1898) had not been signed by the Governor when this form went to press; it is as follows:

"Sec. 1. The managers of any savings bank organized under the laws of this State may invest its moneys in the bonds of any borough or township of this State issued pursuant to the authority of any law of this State."

The following is the law of 1897 (approved April 9, 1897):
 "Sec. 1. It shall be lawful for any bank, trust company, savings bank or savings institution * * * incorporated under the laws of this State, to invest moneys belonging to or deposited with any such companies in any bonds authorized by the laws of this State to be issued by any commission appointed by the Supreme Court of this State by virtue of any law of this State."

The supplement of March 30, 1896, is as follows:
SECTION 1. The managers of any savings bank may invest its moneys in the bonds of any school district which by law are charged upon the property 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.

Next we give the leading provisions of the general law as to investments.

SECTION 1. That the first section of the act of which this is a supplement be and the same is hereby amended so as to read as follows:

That it 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, 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;

II. In the interest-bearing bonds of this State;

III. In the bonds of any State in the Union that has not, within ten years previous to making such investment by any such bank or institution, 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 improvement 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).

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 deposits 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 filed and preserved among the records of the institution;

VI. In real estate strictly in accordance with the following provisions.

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, 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 permissible investments was further greatly enlarged by the law of 1886, which is as follows:

SECTION 1. That it shall be lawful for any savings bank or savings institution, incorporated under any law of this State, to invest moneys deposited with it in the bonds of any city or county of any State of the United States of America, which have been or may be issued pursuant to the authority of any law of any such State; provided, no such city 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, further, that the total indebtedness of any such city or county is limited by law to ten per centum 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 railroad 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 consolidated 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 passed in 1889 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 institution in this State to loan the money on deposit with the same, or any part thereof, upon notes, bills of exchange or drafts, excepting upon the additional pledge of collateral security or securities, which collateral security or securities shall be of the same nature and 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 payment of interest dividends within two years next preceding the time of such loan, and then only to the extent of eighty 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, 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.

The foregoing provisions leave the New Jersey law 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.

This city is in Monmouth County.

LOANS—		When Due.	Road bonds.....	\$15,500
FIRE BONDS—			School bonds.....	51,250
5s, A&O, \$10,000.....	Oct. 1, 1915		Interest payable at Treas. office.	250
WATER BONDS—			Bonded debt Mch. 1, '98.	\$268,750
5s, J&D.....	\$60,000.. June 1, 1915		Tax valuation, real.....	3,246,700
			Tax valuation, personal.	358,800
			Total valuation 1897.....	3,605,500
5s, J&D.....	\$10,000.. June 1, 1917		Assessment $\frac{1}{2}$ to $\frac{1}{2}$ actual value.	
5s, J&D.....	22,000.. June 1, 1918		Total tax (per \$1,000).....	\$22.50
			Population of township 1890.	8,333
			Population of township 1880.	4,187
5s, J&D, \$50,000.....	June 1, 1924		Population of boro' 1897 (est.)	3,800
5s, J&D, 48,000.....	Dec. 1, 1926		TAX FREE. —All bonds issued by this borough are tax exempt.	
4s, semi-ann., 22,000.....	1927			

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. That portion, however, of the debt belonging to Asbury Park has now been assumed by that city and is included in its debt.

LOANS		When due.	Tax valuation 1896.....	\$5,840,390
SCHOOL BONDS—			Assess. is about 50% actual value.	
5s, semi-ann., \$65,000..	1910-1942		Tax rate (per \$100).....	\$22.50
			Population 1896 (est.).....	12,000
			Total debt Feb. 1, 1897.	\$91,000

ATLANTIC CITY.—{ F. P. STOY, Mayor. { A. M. HESTON, Comptroller.

This city is in Atlantic County.

Table with columns: LOANS—When Due, CITY HALL BONDS—, CITY BONDS—, CITY IMPROVEMENT BONDS—, ROAD IMPROVEMENT BONDS—, WATER BONDS—

The permanent population, according to local figures, is 22,000, in creased in summer months to 150,000.

ATLANTIC HIGHLANDS.—THOS. H. LEONARD, Mayor; N. H. ROBERTS, Treasurer.

This Borough is in Monmouth County.

Table with columns: LOANS—When Due, WATER AND SEWER BONDS—, ELECTRIC-LIGHT BONDS—, SCHOOL DISTRICT BONDS—, Tot. bor'gh debt Jan. 1, '98, Bonds are exempt from taxation.

BAYONNE.—{ EGBERT SEYMOUR, Mayor. { W. C. HAMILTON, Clerk.

This city is in Hudson County.

Table with columns: BONDS SOLD IN 1894-1895, LOANS—When Due, FUNDED ASSESSMENT—, MUNICIPAL BONDS—, REFUNDING BONDS—, ROAD BONDS 1893—, SCHOOL BONDS, 1893—

Table with columns: FINANCIAL STATEMENT, LOANS—Amount, City of Bayonne bonds, Funded assess'm't bonds, Funded road const'n bds, Funded tax bonds, Improvement bonds, Refunded assess't bonds, Road bonds, Tax bonds, Township bonds, Water bonds, New bonds (1897), Bonded debt Jan. 1, '97.

Of the bonded debt, \$3,000 bears 7 per cent interest; \$4,000 bears 6 per cent; \$1,380,000 bears 5 per cent; \$149,500 bears 4 1/2 per cent; \$17,000 bears 4 per cent; \$500, no interest. This debt was and is due as follows: in 1897, \$72,000; in 1898, \$50,000; in 1899, \$50,000; in 1900, \$100,000; in 1901, \$38,000; in 1902, \$168,000; in 1903, \$101,000; in 1904, \$5,000; in 1905, \$3,000; in 1906, \$5,000; in 1907, \$20,500; in 1908, \$49,000; in 1911, \$340,000; in 1912, \$23,000; in 1913, \$41,000; in 1914, \$13,000; in 1915, \$45,000; in 1916, \$158,500; in 1917, \$18,500; in 1918, \$96,000; in 1919, \$121,000; in 1925, \$33,000; \$500 on demand.

BELLEVILLE.—HARRY W. UNDERWOOD, Chairman Township Committee.

This township is situated in Essex County.

Table with columns: LOANS—When Due, SIDEWALK BONDS—, WOODSIDE (TWP.) BONDS—, IMPROVEMENT BONDS—, Total debt 1897, Water debt (included), Sinking fund, Net debt 1897, Tax valuation, personal, Total valuation 1897, Assessment is 1/2 to 3/4 actual value, Total tax (per \$1,000) '97, Population 1890 was, Population 1894 (estimated).

INTEREST on the Woodside bonds is payable at the Newark City National Bank; on the \$50,000 of improvement bonds at the Security Savings Bank, Newark, N. J.; on the \$65,000 of improvement bonds at the Howard Savings Institution, Newark, N. J.

BERGEN COUNTY.—C. I. BLAUVELT, Clerk.

The county seat is Hackensack.

Table with columns: LOANS—When Due, BOUNTY BONDS (\$500)—, WOODSIDE (TWP.) BONDS—, IMPROVEMENT BONDS—, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Population in 1890 was, Population in 1895.

INTEREST is payable at the Hackensack Bank, Hackensack, N. J.

BERNARDS.—JOHN A. LAYTON, Treasurer.

This township is in Somerset County.

Table with columns: LOANS—When Due, REFUNDING BONDS—, Tax valuation, personal, Total valuation 1897, Tax rate (per \$1,000) '97, Population in 1890 was, Population in 1880 was.

BLOOMFIELD.—WM. L. JOHNSON, Clerk.

This township is in Essex County.

Table with columns: LOANS—When Due, SEWER BONDS—, Assessed valuat'n, real, Assessed valuat'n, pers'l, Total valuation 1897, Assessment is 1/2 actual value, Total tax (per \$1,000) 1897 \$30-30, Population in 1890 was, Population in 1897 (est.), 8,500

TAX FREE.—All of the above bonds are exempt from taxation. INTEREST is payable at the Bloomfield National Bank.

BOUND BROOK.—{ JOHN B. CODDINGTON, Mayor { F. N. VOORHEES, Clerk.

This borough is in Somerset County.

Table with columns: Bonded debt Feb. 1, '98, Floating debt, Total debt Feb. 1, 1898, Assessed valuation, real, Assessed valuation, pers'l, Total valuation 1897, Assessment about 1/2 actual value, Tax rate (per \$1,000) 1897, Population 1897 (est.), Population 1890.

BRIDGETON.—{ E. M. APPELGATE, Mayor. { S. HITCHNER, City Treasurer.

This city is situated in Cumberland County.

Table with columns: LOANS—When Due, SCHOOL BONDS—, MEADOW DRAINAGE—, PAVING BONDS—, STEAM FIRE ENGINE—, TOWNSHIP BONDS—, WATER BONDS—, Total debt Feb. 1, 1898, Sinking fund, etc., Net debt Feb. 1, 1898, Assessed valuat'n, real, Assessed valuat'n, pers'l, Total valuation 1897, Assessment is 1/2 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1897 (est.).

BURLINGTON.—W. E. MCNEAL, Mayor.

This city is in Burlington County.

Table with columns: LOANS—When Due, CITY BONDS (refunding)—, MEADOW DRAINAGE—, PAVING BONDS—, STEAM FIRE ENGINE—, TOWNSHIP BONDS—, WATER BONDS—, Total tax valuat'n, '97, Total tax (per \$1,000) 1897, Population in 1890 was, Population in 1880 was, TAX FREE.—All bonds issued by this city are exempt from taxation.

BURLINGTON CO.—JOS. POWELL, Collector.

County seat is Mount Holly.

Table with columns: The County has no bonded debt, Floating debt May, '97, Tax valuation, real, Tax valuation, person'l

CAMDEN.—{ J. L. WESTCOTT, Mayor. { GEO. G. FELTON, Treasurer.

This city is in Camden County.

Table with columns: LOANS—Interest—Principal—, NAME AND PURPOSE, Rate, Payable, When Due, Outstanding, Bounties loans, 1864, do 1864, City hall, 1874, Fire department, 1889, Floating debt, 1872, do 1876, do 1881, do 1883, Funding, 1886, do 1872, Interest account, 1873, do 1875, Park bonds, 1897, Pay bonds, 1877, Water bonds, 1872, do 1887, do 1887, do 1890, do 1892, do 1893, do 1896.

TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Camden's total bonded debt and the floating debt on May 1 of the years 1894, 1895, 1896 and Feb. 15, 1898.

Table with columns: Feb. 15, 1898, 1896, 1895, 1894, Total bonded debt, Floating debt, Sinking fund.

The city water works in 1897 were valued at \$838,975, and the city hall, fire department property, etc., at \$345,330.

ASSESSED VALUATION—

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000, 1897, 1896, 1895, 1891, 1886, 1880.

* The assessment for 1893 was for the first time made at full cash value.

POPULATION—In 1890 population was 58,313; in 1880 it was 41,659; in 1870 it was 20,045. The population in 1895, according to State census, was 63,467.

CAMDEN CO.—{ M. F. IVINS, County Collector. { HARRY F. WOLFE, Director.

County seat is Camden.

Table with columns: LOANS—When Due, WAR & PUB. B'LD'G. BONDS—, Tax valuation, real, Tax valuat'n, personal, Total valuation 1897, State & Co. tax (p. \$1,000) '97, Population in 1890 was, Population in 1880 was, Population in 1895 was.

INTEREST is payable at the First National Bank, Camden, N. J.

CAPE MAY.—{ JAMES M. E. HILDRETH, Mayor. { J. ASHTON WILLIAMS, Recorder.

This city is in Cape May County.

Table with columns: LOANS—When Due, GENERAL IMPROVEM'T BONDS—, REFUNDING BOND—, 5s, \$10,000, 5s, M&N, 13,000, 5s, J&J, 12,000, SEWER BONDS—, REDEMPTION, ETC.—1890—, 5s, J&J, \$15,000, Bonded debt Feb. 15, '98, Tax valuation, real, Tax valuat'n, personal, Total valuation 1897, State & Co. tax (p. \$1,000) '97, Population in 1890 was, Population in 1880 was, Population in 1895 was, Interest is payable at Cape May, Total debt Aug. 1, 1897, Sinking fund.

Net debt Aug. 1, 1897... \$109,200
Tax valuation, real... 1,446,800
Tax valuation, personal... 15,200
Total valuation 1897... 1,600,000
Assessment is 3/4 actual value.

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

CHATHAM.—FRED. W. LUM, Mayor.

This borough is in Morris County.
LOANS— When Due.
WATER BONDS—
4s, reg., \$45,000... July 1, 1917
Bonded debt 1897... \$45,000
Floating debt... 600

Total debt 1897... \$45,600
Assessed valuation, real... 528,400
Assessed valuation, pers'l... 61,800
Total valuation 1897... 590,200
Population 1890... 780

EAST ORANGE.—A. H. RYAN, President.

This township is in Essex County.
LOANS— When Due.
SCHOOL BONDS—
5 3/4s, \$1,800... 1898-1903
5 1/2s, \$6,000... 1898-1901
5s, \$20,000... 1898-1902
5s, \$4,000... 1898-1903
5s, \$6,000... 1898-1903
5s, \$34,000... 1898-1901
4s, \$4,000... 1898-1899
SEWER BONDS—
5s, \$20,000
5s, var., 169,350... 1898-1915
4 1/2s, var., 66,800... 1898-1916
4s, var., 104,250... 1898-1909

STREET IMPROVEM'T BONDS—
5s & 6s, \$178,418... 1-10 yearly.
TAX ARREARAGE BONDS—
4 1/2s, \$100,000... 1899
4s, J&J, 84,000... July 1, 1914
Bonded debt Feb. 1, '98... \$929,618
Floating debt... 100,000
Total debt Feb. 1, '98... 1,029,618
Sinking fund... 119,240
Net debt March 1, 1897... 910,479
Ass'd valuation, real... 13,725,850
Ass'd valuation, pers'l... 1,524,600
Total valuation 1897... 15,250,450
Tax rate (per \$1,000)... \$25.00
Population in 1890 was... 13,282
Population in 1897 (est.)... 20,000

ELIZABETH.—JNO. C. RANKIN, Jr., Mayor.

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. Elizabeth is in Union County.

Table with columns: NAME AND PURPOSE, Rate, Payable, When Due, Outstanding. Rows include Adjustment bonds, 1882 and School bonds.

A sinking fund of about \$75,000 per annum is applied to redemption of outstanding bonds.

INTEREST is paid by the Mercantile Trust Company of New York.
TOTAL DEBT Etc.—Total bonded debt February 1, 1898, was \$3,323,000. Bonds are all exempt from city tax.

ASSESSED VALUATION—The city's assessed valuation and tax rate at different periods have been as follows:

Table with columns: Years, Real, Personal, Total, Rate of Tax per \$1,000. Rows show data from 1897 to 1893.

The tax rate in 1897 includes State tax, \$2.70; county tax, \$5.40 city 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.—THOS. MCGOWAN, Director.

The county seat is Newark.
LOANS— When Due.
ROAD BONDS—
5s, A&O, \$4,588... Apr. 30, 1901
5s, J&J, 20,000... July 1, 1898
(\$10,000, due yearly) to July 1, 1899
5s, A&O, \$32,715 68... 1898-1906
PARK BOND—
3 6/8s, F&A, \$1,000,000... Au. 1, '15-35
(\$200,000 every 5 years.)
4s, F&A, \$1,500,000... Aug. 1, 1926
REFUNDING BONDS—
4s, A&O, \$163,000... 1898 to 1905
(\$21,000 due yearly on July 1.)

BRIDGE BONDS—
4s, \$150,000... July 1, 1917
WAR BONDS—
7s, A&O, \$510,000... Apr. 1, 1899
Total debt July 1, '97... \$3,158,426
Sinking funds... 231,729
Net debt July 1, '97... 2,926,697
Tax valuation, real... 161,440,460
Tax valuation, pers'l... 32,898,385
Total valuation 1897... 194,338,845
County tax (per \$1,000) '97... \$6.48
Population in 1890 was... 256,930
Population in 1880 was... 189,929
Population in 1897 (est.)... 325,000

Principal and interest of the park bonds are payable in gold.
INTEREST on the \$1,000,000 issue of park bonds is payable by the United States Mortgage & Trust Company, New York City; on the \$1,500,000 issue of park bonds at the office of J. & W. Seligman & Co. of New York City and Seligman Bros. of London; on all other bonds at the Manufacturers' National Bank, Newark, N. J.

FRANKLIN.—A. BLUM, Chairman.

This township is in Essex County.
LOANS— When Due.
ROAD BONDS—
4s, reg., \$46,000... April 1, 1898
(\$2,000 due yearly) to... 1920
WATER BONDS—
4s, coup., \$47,000... 1925
5s, reg., 5,000... Nov. 1, 1906
WOODSIDE BONDS—
5s, reg., \$6,000... 1906

Bonded debt Mar. 1, '98... \$104,000
Water debt (included)... 52,000
Tax valuation, real... 1,230,550
Tax valuation, personal... 85,600
Total valuation 1897... 1,316,150
Total tax (per \$1,000) '97... \$27.20
Population in 1890 was... 2,007
Population in 1896 (est.)... 3,027

FREEHOLD.—DAVID D. DENISE, Commiss'r.

This town is in Monmouth County.
LOANS— When Due.
SCHOOL BONDS—
4s, J&J, \$15,000... 1905-1909
(\$1,000 due yearly on Jan. 1.)
SEWER BONDS—
5s, J&J, \$28,675 (\$1,775 yearly)
WATER BONDS—
4s, J&J, \$49,000... Part yearly.
Bonded debt Feb. 1, '98... \$77,675

Floating debt... \$4,200
Total debt Feb. 1, '98... 81,875
Assessed valuation, real... 2,859,578
Ass'd valuation, pers'l... 1,460,941
Total valuation, 1897... 4,320,519
Assessment about 3/4 actual value.
Town tax (per \$1,000)... \$5.00
Population in 1890 was... 2,932
Population 1896 (estimated) 3,460

The total tax roll as given above includes State, county and township tax, \$9.30; town tax, \$5.00.
The school bonds noted above were issued by the township and not by the town of Freehold

INTEREST payable at Treasurer's office.
TAX FREE—All of the town's bonds are exempt from taxation.

GLEN RIDGE.—ROBERT S. RUDD, Mayor.

This borough is in Essex County.
LOANS— When Due.
Ass'd valuation, real \$1,253,000
Ass'd valuation, pers'l 111,000
Total valuation 1897... 1,364,000
Tax rate (per M.) 1897... 23.00

GLOUCESTER CITY.—JOHN BEASTON, Mayor.

This city is in Camden County.
LOANS— When Due.
IMPROVEMENT BONDS—
4 1/2s, \$23,000... 1899-1908
WATER BONDS—
6s, \$20,000... 1914 to 1923
5s, \$10,000... 1924 to 1928
5s, \$8,000... 1929 to 1932
4s, \$29,000... 1899 to 1913

GLOUCESTER CO.—C. W. STARR, Director.

County seat is Woodbury.
LOANS— When Due.
COURT HOUSE BONDS—
4s, M&N, \$5,000... Nov. 1, 1898
ROAD BONDS—
4s, \$15,000... 1898 to 1907
4s, M&N, \$16,000 (\$2,000 yearly)
Interest payable in Woodbury.
TAX FREE—All of the county's bonds are exempt from taxation.

GUTTENBERG.—HERMAN WALKER, Chairm'n.

This town is in Hudson County. As we were going to press, April 1 1898, the town was advertising for sale \$90,000 5 p c. refunding bonds

LOANS— When Due.
IMPROVEMENT BONDS—
7s, \$73,025... Past due
Floating debt... \$11,339
Total debt 1897... 84,364
Tax valuation, real... 716,572

HACKENSACK.—CORNELIUS E. ECKERSON, Treasurer.

This town is in Bergen County.
Bonded debt Sept. 6, '97 \$57,400
Floating debt... 50,000
Total debt Sept. 6, 1897 107,400
Assessed valuation, real. 2,344,180
Assessed valuat'n, pers'l 321,225

HACKETTSTOWN.—J. H. BEATTY, Mayor.

This town is in Warren County.
LOANS— When Due.
Town bonds... \$15,000
Renewal water bonds... \$30,000
Const'n water b'ds, \$12,000 1905-6
do do 12,000 1911
Bonded debt April 1, 1898... \$69,000

HARRISON.—JOHN J. MULLIGAN, President.

This town is in Hudson County.
LOANS— When Due.
SCHOOL BONDS—
7s, J&J, \$14,700... July 1, 1898
5s, May, 21,000... 1898 to 1903
STREET IMPROVEMENT BONDS—
5s&6s, J&J, \$261,800... July 1, 1911
WATER BONDS—
6s, J&J, \$40,000... July 1, 1916
TOWN HALL BONDS—
5s, J&J, \$16,000... July 1, 1913
Bonded debt Mar. 20, '98... \$353,500

HIGHTSTOWN.—D. H. CUNNINGHAM, Treas.

This borough is in Mercer County.
WATER LOAN—
5s, \$20,000... 1900 to 1915
(\$1,000 annually to 1904—\$1,500 yearly 1905-1915.)
Total debt Sept. 1, 1897... \$20,000
Assessed valuation, real. 625,635

HOBOKEN.—LAWRENCE FAGAN, Mayor.

Table with columns: NAME AND PURPOSE, Rate, Payable, When Due, Outstanding. Rows include Judgment, Library bonds, School-house, Sewer bonds, Water bonds, Engine house, Fire house, Volunt'rb'nty, ser, Le, Redemption, City Hall, Public bath.

"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.

TOTAL DEBT, ETC.—
May 3, 1897. May 4, 1896. May 6, 1895. May 7, 1894.
Total bonded debt... \$1,261,000 \$1,038,000 \$1,042,000 \$1,035,500
Sinking funds..... 36,029 8,551 1,495 879

Net debt.....\$1,227,971 \$1,029,449 \$1,040,505 \$1,034,621
Floating debt..... \$130,101 \$136,667 \$116,673

The sinking fund receives yearly a portion of the license fees and moneys collected from assessment after certificates are paid.

CITY PROPERTY—The city owns parks, public buildings, a water system and other assets amounting to over a million dollars.

ASSESSED VALUATION—The city's assessed valuation (about 66 per cent of the cash value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000. Rows for years 1897 to 1880.

POPULATION—In 1890 population was 43,648; in 1880 it was 30,999; in 1870 it was 20,297; in 1898 (est.) 55,000.

HOLLY BEACH.—W. H. BRIGHT, Treasurer.

This borough is in Cape May County.

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000. Rows for years 1897 to 1880.

HUDSON CO.—{ FRANK McNALLY, Director. { JOHN G. FISHER, Clerk.

This county contains the cities of Jersey City, Hoboken and Bayonne. The county seat is Jersey City.

LOANS—

Table listing various loans for Hudson County, including Armory Bonds, Sidewalk Bonds, Bridge Bonds, Lunatic Asylum Bonds, Public Road Bonds, and Tax Arrears Bonds.

INTEREST is payable by the First National Bank, Jersey City, N.J.

TOTAL DEBT, ETC.—The bonded debt Dec. 1, 1897, was \$4,879,199 floating debt, \$55,300; total debt, \$4,934,499; sinking fund, \$1,343,393; net debt, \$3,591,106. The net debt in 1896 was \$3,121,233.

ASSESSED VALUATION and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Tax rate per \$1,000. Rows for years 1897 to 1891-92.

POPULATION.—The population in 1890 was 275,126; in 1880 was 187,944; in 1870 was 129,067. Population in 1894 (est.) was 300,000.

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 value 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—

Table listing various loans for Jersey City, including Armory bonds, Refund assessments, City government, City Hall, Police stations, and various other municipal bonds.

LOANS—

Table listing various loans for other municipalities, including Tax arrears, Improvements, School Bonds, Streets and Sewers Assessment Bonds, and Water loans.

Past due, not presented for payment—

Table listing past due amounts for streets and sewers, improvements, and funded debt.

a \$1,000 each. † Secured by special sinking fund. * Wholly in sinking fund. z These are assessment bonds * Principal and interest paid by a special tax levy.

INTEREST is paid by the Merchants' Exch. Nat. Bank of New York.

TOTAL DEBT, ETC.—The city's total bonded debt on Dec. 1, 1897, was \$1,927,244, which amount included \$4,218,000 of assessment bonds and \$5,136,000 of water bonds. The floating debt at that date was \$829,359.

Table showing financial details for Jersey City, including General account debt, Assessment account debt, Temporary loans, Improvement certificates, Unexpended appropriations, and Total resources.

* Partial value only.

SINKING FUNDS—The sinking funds, all of which are invested in the city's bonds and certificates, on Dec. 1, 1897, were as follows:

Table showing sinking funds for Jersey City, including General sinking funds and Water sinking funds.

ASSESSED VALUATION.—

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Tax Rate per \$1,000. Rows for years 1897 to 1880.

POPULATION.—In 1890 population was 163,003; in 1880 it was 120,722; in 1870 it was 82,546.

KEARNEY.—{ WILLIAM BARDSLEY, Chairman. { G. B. REID, Treasurer.

This township is in Hudson County.

LOANS—

Table listing various loans for Kearney, including Street Improvement, School Bonds, Sewer Bonds, Fire Department, and Redemption RR Bonds.

The assets of the township in 1897 amounted to \$670,214 53. Of this amount \$11,356 87 was cash; \$143,200 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.

Bonded debt 1897.....	\$83,000	Tax valuation, person'l.	\$1,216,480
Floating debt.....	74,700	Total valuation 1896.....	10,902,630
Total debt 1897.....	157,700	Tax rate (per \$1,000) '97.....	17-50
Sinking fund.....	11,030	Real valuation 1893.....	18,000,000
Net debt 1897.....	146,670	Population in 1890 was.....	7,231
Tax valuation, real.....	9,686,150	Population in 1880 was.....	3,833

MADISON.—J. BAKER, Chairman Finance Com.
This borough is in Morris County. Bonds are tax exempt.

LOANS—		WATER BONDS—	
ELECTRIC-LIGHT BONDS—		Subject to call 20 years before maturity.	
Subject to call 15 years prior to maturity.			
5s, A&O, \$15,000.....	Jan. 1, 1911	5s, A&O, \$60,000.....	Aug., 1920
5s, A&O, 5,000.....	Oct. 1, 1911	5s, A&O, 10,000.....	Oct., 1921
5s, A&O, 15,000.....	Apr. 1, 1913	5s, A&O, 10,000.....	Apr. 1, 1923
ROAD BONDS—			
4 1/2s, F&A, \$33,000...1898 to 1909			
(\$2,000 due yearly.)			
SCHOOL BONDS—			
5s.....	\$15,000.....	1917-1931	

INTEREST is payable at the First National Bank of Madison

MATAWAN, N. J.—J. E. KUHN, Treasurer.
This township is in Monmouth County.

LOANS—		Total valuation 1897..		\$1,115,750
SCHOOL BONDS—		Assessment about full value.		
5s.....	\$15,000.....	1900-1914	Tax rate (per \$1,000) '97..	\$12-00
Total debt Oct. 1, 1897..		\$15,000	Population in 1890 was.....	3,183
Assessed valuation, real..		975,100	Population in 1897 (est.)....	4,000
Assessed valuation, per'al.		140,650		

MAYWOOD.—{ J. C. VAN SUAN, Mayor.
 { P. P. ACKERMAN, Collector.
This borough is in Bergen County.

LOANS—		Bonded debt Feb. 15, '98.		\$19,000
ROAD IMPROVEMENT BONDS—		Assessed valuation, real.		203,205
5s, J&J, \$12,000.....	1899 to 1910	Assessed valuation pers'l.		21,100
(\$1,000 annually.)		Total valuation 1897.....		224,305
SCHOOL BUILDING BONDS—		Assessment about 1/2 actual value.		
5s, J&D, \$7,000.....	1899 to 1912	Tax rate (per \$1,000) '97..		\$25-60
(\$500 annually.)		Population 1898 (est.).....		400

MERCER CO.—{ N. H. FURMAN, Director.
 { S. WALKER, Collector.
County seat is Trenton.

LOANS—		Bonded debt 1897.....		\$260,000
BRIDGE BONDS—		Assessed valuation, real		35,689,917
5s, \$110,000.....	Feb. 1, 1897	Assessed valuation, per'l.		11,692,488
(Part due yr'ly to Feb. 1, 1909		Total valuation 1897.....		47,382,405
ROAD IMPT. BONDS—		Tax rate (per \$1,000).....		\$5-50
4s, \$90,000.....	Dec. 1, 1898	Population 1890 was.....		79,978
(\$10,000 due yearly) to Dec. 1, '06		Population in 1896 (est.)....		85,000
DEFICIENCY BONDS—				
4s, \$25,000.....	June 8, 1903			

MIDDLESEX CO.—{ ALFRED MUNDY, Director.
 { DAVID SERVISS, Collector.
County seat is New Brunswick.

LOANS—		LOANS—		When Due.	
BRIDGE BONDS—		4s, J&J, \$10,000.....		Jan. 1, 1908-'09	
7s, A&O, \$4,200.....	Apr. 1, '98-1900	Bonded debt May 11, '97		\$152,700	
4s, J&J, \$12,000.....	Jan. 1, 1899	Floating debt.....		31,000	
(\$10,000 due ye'ly to Jan., 1903		Total debt Sept. 1, 1897.....		19,750	
RENEWAL BONDS—		Total debt May 11, 1897.....		183,700	
4s, J&J, \$14,000.....	Jan., 1, '98-1900	Assessed valuation, real.		24,288,317	
4s, J&J, 23,500.....	Jan., 1898-'02	Assessed valuation, per.		4,550,715	
4s, J&J, 500.....	Jan. 1, 1899	Total valuation 1897.....		28,839,032	
4s, J&J, 18,000.....	Jan., 1898-'02	State school tax (per \$1,000).		6-50	
4s, J&J, 10,000.....	Jan. 1, 1910-'11	County tax (per \$1,000) '97..		6-50	
4s, J&J, 20,000.....	1904-1907	Population 1890 was.....		61,754	
(\$5,000 due yearly on Jan. 1.)		Population 1895 (est.).....		70,057	

INTEREST is payable at the Co. Collector's office, New Brunswick.

TAX FREE.—All bonds issued by this county are tax exempt.

MONTCLAIR.—{ JOHN H. PARSONS, Chairman.
 { SILAS STUART, Treasurer.
This town is situated in Essex County.

LOANS—		LOANS—		When Due.	
RAILROAD BONDS—		SCHOOL BONDS—(Con.)			
5s, M&N, \$120,000.....	1893-1909	4s, g., M&S, \$9,000, g.		Sep. 1, 1899	
(\$10,000 due yearly on Nov. 1.)		4s, g., M&S, 36,000, g.		1900-1911	
5s, M&N, \$135,000.....	1910-1918	(\$3,000 due yearly on Sept. 1.)			
(\$15,000 due yearly on Nov. 1.)		SCHOOL MORTGAGES—			
SCHOOL BONDS		5s, var., \$28,500.....			
5s, J&J, \$4,000.....	1898-1901	SEWER BONDS—			
(\$1,000 due yearly on July 1.)		6s, g., A&O, \$25,000, g.		Oct. 1, '98	
5s, J&J, \$112,000.....	July 1, 1902	5s, M&N, \$150,000.....		May 1, 1913	
5s, F&A, 1,000.....	1898-1899	4s, J&D, \$60,000.....		June 1, 1905	
(\$500 due yearly on Aug. 1.)		Bonded debt Apr. 1, 1898.		\$714,500	
5s, F&A, \$2,000.....	1900-1901	Tax valuation, real.....		6,937,100	
(\$1,000 due yearly on Aug. 1.)		Tax valuation, personal.		899,700	
5s, M&N, \$27,000.....	1898-1921	Total valuation 1897.....		7,836,800	
(Part due yearly.)		Assessment about 3/4 actual value.			
5s, F&A, \$3,000.....	Aug. 1, 1898	Tax rate (per \$1,000) '97..		\$30-80	
5s, F&A, 2,000.....	1899-1900	Population in 1890 was.....		8,656	
(\$1,000 due yearly on Aug. 1.)		Population in 1897 (est.)....		12,000	

INTEREST on the railroad bonds is payable at the office of the Mutual Benefit Life Insurance Co., Newark, N. J.; on the \$150,000 of sewer bonds at the National Shoe & Leather Bank of New York City; on all other issues at the Bank of Montclair, Montclair, N. J.

TAX FREE.—All bonds are exempt from taxation.

NEPTUNE TOWNSHIP SCHOOL DISTRICT.—

This district, situated in Neptune Township, is in Monmouth Co.

LOANS—		Total valuation 1896..		\$2,582,609
SCHOOL BONDS, 5s.....		Assessment about 2/3 actual 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.—JOHN S. GIBSON, Comptroller.

Newark is situated in Essex County.

LOANS—		Interest.		Principal.	
NAME OR PURPOSE.		Rate. Payable.		When Due. Outstanding.	
Annexation.....		1886	4 M & S	Mch. 1, 1906	\$126,000
City improvement refunding.....		4	M & S	Mch., 1923	1,500,000
City tax.....		1886	4 M & S	Mch. 1, 1906	158,000
Corporate.....		1878	6 F & A	Aug. 1, 1908	700,000
do.....		1880	5 J & D	June 1, 1910	500,000
Intercepting sewer.....		1888	4 A & O	Apr. 10, 1908	620,000
School bonds.....		4		1898-1900	201,000
do do (high).....		1897	3-35	1917	200,000
Sewer.....		1879	6 M & S	Mch. 1, 1909	180,000
do.....		1 93	4 M & S	Mch. 1, 1907	30,000
Street improvement.....		1879	6 M & S	Mch. 1, 1909	270,000
do do and sewer.....		1886	4 M & N	May 10, 1906	500,000
Street opening.....		4		1915	100,000
Tax arrearage.....		1890	4 1/2 J & J	1900	28,000
do.....		1888	4 J & J	July 1, 1898	61,000
do.....		1889	4 J & J	July 1, 1899	51,000
do.....		1891	4	1901	34,000
do.....		1892	4	1902	33,000
do.....		1893	4	1903	31,000
do.....		1894		1904	53,000
do.....		1895		1905	66,000
do.....		1896		1906	66,000
do.....		1897		1907	86,000
Public Library.....		1897	4 J & J	June 1, 1927	300,000
Water debt.....		1875	7 F & A	Aug. 1, 1906	50,000
do.....		1879	5 M & N	May 1, 1905	500,000
do.....		1879	5 M & N	May 1, 1909	100,000
do.....		1891	5	1911	70,000
do.....		1885	4 1/2 M & N	May 1, 1915	215,000
do.....		1888	4 1/2 M & S	Mch. 6, 1918	20,000
do.....		1888	4 J & D	Dec. 2, 1908	20,000
do.....		1890	4 J & D	1910	20,000
do.....		1884	4 M & N	May 1, 1914	30,000
do.....		1886	4 M & N	May 1, 1916	12,000
do.....		1887	4 A & O	Apr. 1, 1917	15,000
do.....		1892	4 F & A	Feb. 1, 1922	6,450,000
do.....		1892	4	1912	20,000
do.....		1893	4	1913	55,000
do.....		1895	4	1915	40,000
do.....		1896	4	1916	40,000
do.....		1897	4	1927	100,000
Market.....		1891	4	1911	335,000

INTEREST is payable at the office of the City Treasurer and at local banks.

TAX FREE.—The city's bonds are all exempt from taxation.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, 1898.	Jan. 1, 1897.	Jan. 1, 1896.
Tot. bond. debt (incl. water dbt.)	\$14,086,000	\$13,773,000	\$14,160,000
Sinking funds.....	3,028,225	2,784,653	2,900,315

Net bonded debt.....	\$11,057,775	\$10,988,347	\$11,259,685
Water debt (included above).....	\$7,757,000	\$7,757,000	\$7,717,000
Temporary loans (additional).....	\$738,000	\$932,000	\$660,000

The sinking fund receives each year an amount equal to about 3 per cent of the bonds outstanding.

Temporary loan bonds are only issued against such assets as unpaid taxes of the last two years which are not applied to the payment of tax-arrearage bonds, and unpaid assessments for street paving and sewer improvements.

DEBT LIMITATION.—The city's debt is limited by law to 15 per cent of the total valuation.

ASSESSED VALUATION.—Property is assessed at about 70 per cent of actual value:

	Real Estate.	Personal Property.	Total Assessed Valuation.	Total Tax per \$1,000.
1897.....	\$111,273,650	\$27,275,414	\$138,549,064	19 80
1896.....	108,872,790	26,130,716	135,003,506	19 60
1895.....	106,012,950	25,587,787	*131,600,737	'98 80
1894.....	102,412,335	27,285,668	129,698,003	18 20
1890.....	88,729,905	25,265,475	113,995,380	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 136,508; in 1895, according to the State census, it was 215,807.

NEW BRUNSWICK.—{ N. WILLIAMSON, Mayor.
 { J. B. KIRKPATRICK, Tr.
This city is situated in Middlesex County.

LOANS—		LOANS—		When Due.	
REVENUE BONDS—		STREET & SEWER BONDS—(Con.)			
4s, M&N, \$47,500.....		6s, M&N, \$229,000.....		1898 & 1899	
SINKING FUND BONDS—		6s, M&N, 30,000.....		1899 & 1900	
6s, M&S, \$11,000.....	Sept. 1, 1902-3	6s, M&N, 19,500.....		1900 & 1901	
6s, M&S, 41,000.....	1901, '02 & '03	6s, M&N, 18,500.....		1901 & 1902	
6s, J&J, 141,500.....	1905 & 1906	6s, M&N, 24,000.....		1902 & 1903	
5s, M&N, 45,000.....	May 1, 1897-8	6s, M&N, 37,000.....		1903 & 1904	
5s, M&S, 22,000.....	Sept. 1, 1901-2	6s, M&N, 500.....		1904 & 1905	
5s, M&S, 25,000.....	Sept. 1, 1902-3	6s, M&N, 4,500.....		1905 & 1906	
5s, J&J, 15,000.....	Jan. 1, 1905-6	6s, M&N, 1,000.....		1906 & 1907	
4 1/2s, M&N, 12,000.....	May 1, 1907-8	6s, M&N, 11,500.....		1907 & 1908	
4 1/2s, A&O, 95,000.....	Oct. 1, 1919	WATER BONDS—			
4 1/2s, 65,000.....		7s, M&N, \$50,000.....		Mch. 1, 1898-9	
4 1/2s, 10,000.....		7s, M&N, 50,000.....		Mch. 1, 1903-4	
4s, M&N, 65,000.....	1907 & 1908	7s, M&N, 18,500.....		Nov., 1897	
4s, M&S, 10,000.....	1907-8	(\$5,000 due yearly to Nov. 1, 1900			
3s, M&N, *10,000.....	Nov. 1, 1908-9	7s, M&N, 30,000.....		Nov. 1, 1897	
3s, M&S, *40,000.....	Sept. 1, 1917-18	\$10,000 due yr'ly to Nov. 1, 1899)			
STREET AND SEWER BONDS—		REFUNDING BONDS—			
7s, M&N, \$100,000.....	1898	4 1/2s, M&N, \$151,000.....		May 1, 1922	
7s, M&N, 14,600.....	1898 & 1899	4 1/2s, M&N, 68,000.....		Nov. 1, 1926	

* The bond issues marked 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.—

	Apr. 1, 1897.	Apr. 1, 1896.	Apr. 1, 1895.
Total municipal debt.....	\$1,570,600	\$1,574,800	\$1,581,800
Sinking funds and cash assets.....	441,994	397,593	362,360

Net debt.....	\$1,128,606	\$1,177,207	\$1,219,440
Water debt, included above.....	190,500	205,500	220,500
Floating debt (included above)....	9,500	13,000	25,000

CITY PROPERTY.—The city owns public buildings, steam fire engines, etc., and water works which cost \$493,000. The gross earnings from the water-works for the year 1896 were \$57,322 including 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 rate have been as follows:

Table with columns: Year, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000. Rows from 1897 to 1880.

POPULATION.—In 1890 population was 18,603; in 1880 it was 17,166; in 1870 it was 13,058; 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. None of the city's bonds can be retired before maturity.

Table with columns: LOANS—When Due, LOANS—When Due. Includes categories like DEFICIENCY BONDS, POOR HOUSE BONDS, SCHOOL HOUSE BONDS, SEWER BONDS, WATER BONDS.

INTEREST is payable at the United States National Bank, N. Y., or at the Orange National Bank or Second National Bank of Orange.

Table with columns: TOTAL DEBT, Etc.—, May 1, 1897, May 13, '96, Mar., 1895. Rows for Total municipal debt, Sinking funds, Net debt, Water debt, Floating debt.

The sinking fund receives yearly about \$24,000, raised by taxation, and from the water works and other sources. The available assets consist of unpaid taxes, assessments and cash in treasury.

ASSESSED VALUATION.—The city's assessed valuation (about one-half of the cash value) and tax rate for a series of years have been as follows:

Table with columns: Years, Real Estate, Personal Property, Indebtedness to be deducted, Total Assessed Valuation, Tax Rate per \$1,000. Rows from 1897 to 1880.

POPULATION.—The estimated population in 1895 was 22,792; in 1890 it was 18,844; in 1880 it was 13,207; in 1870 it was 9,314.

PASSAIC.—R. B. TINDALL, Clerk.

This city is in the county of the same name.

Table with columns: LOANS—When Due, STREET IMP. BONDS (renewal)—, STREET IMP. BONDS—, TAX BONDS—. Includes categories like CITY BONDS, PUBLIC IMPROVEMENTS, PUBLIC PARK BONDS, SCHOOL HOUSE BONDS, SEWER BONDS.

INTEREST is payable at Passaic National Bank, Passaic, N. J.

PASSAIC CO.—{ A. B. PEARCE, Clerk. { P. H. SHIELDS, Collect or.

County seat is Paterson.

Table with columns: LOANS—When Due, REBUILDING BRIDGE BONDS—. Includes categories like BRIDGE BONDS, ROAD BONDS, COURT HOUSE BONDS, SEWER BONDS.

PATERSON.—JAMES PARKER, Comptroller.

Paterson is in Passaic County.

Table with columns: LOANS—When Due, LOANS—When Due. Includes categories like CITY HALL BONDS, SCHOOL HOUSE BONDS, SEWER BONDS.

Table with columns: LOANS—When Due, LOANS—When Due. Includes categories like FUNDED DEBT—, WAR BOUNTY BONDS—, RENEWAL BONDS—, SEWER APPROPRIATIONS—, PARK BONDS—.

PAR VALUE OF BONDS—Most of the bonds are for \$500 each.

INTEREST is payable at the City Treasurer's office.

Table with columns: TOTAL DEBT—, Mar. 18, '98, Mar. 20, '96, Mar. 20, '95, Mar. 20, '94. Rows for Total bonded debt, Bills payable, Total debt.

FREEDOM FROM TAXATION.—The city taxes none of its bonds.

CITY PROPERTY.—The city owned property and other available assets on March 20, 1895, amounting to about \$3,807,713; cash in treasury (included) \$60,687.

ASSESSED VALUATION.—The city's assessed valuation (about three-fourths of the cash value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Assessed Val., Rate of Tax per \$1,000. Rows from 1897 to 1880.

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.

Table with columns: LOANS—When Due, Tax valuation, personal, Total valuation, Total tax, Population in 1890, Population in 1880, Population in 1897 (est.).

PHILLIPSBURG.—{ B. C. FROST, Mayor. { FRANK KNEEDLER, Clerk.

This town is in Warren County.

Table with columns: Total debt, Tax valuation, Personal valuation, Total valuation, Assessment about 3/4 actual value, Tax rate, Population in 1890, Population in 1898 (est'd).

PLAINFIELD.—CHAS. J. FIRK, Mayor.

This city is in Union County.

Table with columns: Sewer bonds, Floating debt, Total debt, Assessed valuation, Assessed valuation. Rows with values.

POMPTON.—DANIEL A. WHEELER, Treasurer.

This township is in Passaic County. About three years ago the village of Pompton proper was voted into a borough which comprised about one-third of the assessed valuation of the township of Pompton. This caused the difference in assessed valuation from 1895. By agreement it is expected that the borough will care for one-third of the bonded debt of the township; consequently the figures for the total debt for Pompton should be given as below.

Table with columns: LOANS—When Due, Tax valuation, personal, Total valuation, Assessment about 3/4 actual value, Total tax, Population in 1890, Population in 1895.

By a special contract payments on the above bonds can be made at any time in sums of not less than \$10,000.

RAHWAY.—{ CHAS. B. HOLMES, Mayor. { R. VANDERHOVEN, Treasurer.

This city, of Union County, was declared bankrupt in 1882, and a compromise of the debt exclusive of the water debt (\$185,000) was forthwith agreed to with most of the leading creditors at 35 cents on the dollar, the debt, exclusive of water debt, then amounting to about \$1,200,000. This settlement was completed in 1894, and interest is now paid promptly on the new bonds. The water bonds were renewed in 1891 at 4 per cent, an agreement having been made in 1890 by which all accrued interest at 7 per cent was adjusted at the 35 per cent rate. Interest on the water bonds is also promptly paid.

Table with columns: LOANS—When Due, Water debt additional, Assessed valuation, Assessed valuation, Total valuation, Total tax, Population in 1890, Population in 1895.

Interest payable at Mercantile Trust Co., New York City. All bonds are exempt from taxation when held in New Jersey.

RED BANK.—E. O. DAVIS, Chief Commissioner.

This town is in Monmouth County.

Table with columns: LOANS—When Due, Assessed valuation, Tax rate, Population in 1890, Population in 1898 (est.).

WEST HOBOKEN.—{ F. A. SCHWARTZ, Treasurer.
JOHN P. MCMAHON, Clerk.

This town is situated in Hudson County.

LOANS— When Due.

ASSESSMENT BONDS—

6s, J.&J, \$24,000..... July 1, 1900

SCHOOL BUILDING & SITES—

5s, J.&J, \$33,000..... July 1, 1898

(\$3,000 due yearly) to July 1, 1908

5s, \$32,000..... \$3,000 yearly

REDEMPTION BONDS—

5s, M.&N, \$50,000..... Nov. 1, 1904

5s, J.&J, 25,000..... Jan. 1, 1906

4s, J.&J, 24,750..... Jan. 1, 1918

INTEREST is payable at the First National Bank of Hoboken and Hudson Trust & Savings Institution.

TOTAL DEBT, ETC.—The total bonded debt on March 1, 1898 was \$338,250; floating debt, \$90,000; total debt, \$428,250.

ASSESSED VALUATION in 1897 of real estate was \$4,807,850 of personal property, \$294,010; total, \$5,101,860; total tax rate (per \$1,000), \$24.80.

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.—{ IRVING I. ROSS, Clerk.
W. MOOREHOUSE, Treasurer.

This town is in Union County.

LOANS— When Due.

SCHOOL BONDS—

..... \$25,000.....

SEWER BONDS—

4s, J.&J, \$30,000..... July 1, 1927

(Optional after July 1, 1917.)

4s, J.&J, \$30,000..... 1898 to 1917

(\$3,000 year y on July 1.)

Bonded debt Feb. 1, '98. \$85,000

Assessed valuation, real. 1,380,050

Ass'd valuation, pers'l. 124,350

Total valuation 1897..... 1,504,400

Tax rate (per \$1,000)..... \$25.20

Population 1897 (est.)..... 4,500

Population 1890..... 2,739

WEST ORANGE.—{ C. M. SEXTON, Chairman.
JOS. McDONOUGH, Clerk.

This town is situated in Essex Co.

LOANS— When Due.

REDEMPTION BONDS—

4s, J.&J, \$25,000..... July 1, 1916

SCHOOL BONDS—

4s, g., A.&O, \$50,000..... 1913-1922

(\$5,000 yearly on April 1.)

ROAD BONDS—

7s, J.&D, \$74,000..... June 1, 1902

Total debt Jan. 1, 1898. \$99,000

Assessed valuation, real. 3,202,575

Ass'd valuation, pers'l. 286,850

Total valuation 1897..... 3,489,425

Assessment about 1/2 actual value.

Tax rate (per \$1,000)..... \$27.40

Population in 1890 was..... 4,358

Population in 1898 (est.)..... 6,000

INTEREST is payable at the Orange National Bank, Orange, N. J.

TAX FREE.—All of the West Orange bonds are exempt from taxation.

WOODBURY.—{ SAMUEL H. LADD, Mayor.
D. T. MATHERS, Clerk.

This city is in Gloucester County.

LOANS— When Due.

WATER BONDS—

4s, F.&A, \$50,000..... Feb. 1, 1901

(\$10,000 ev'ry 5 yrs, to Feb. 1, 1921)

4s, F.&A, \$12,000..... Feb. 1, 1925

Total debt Jan. 1, 1898. \$62,000

Sinking fund, etc. 6,120

Net debt Jan. 1, 1898. 55,880

Assessed val'tion, real. \$1,899,300

Ass'd valuation, pers'l. 450,750

Total valuation 1897..... 2,350,050

Assess'm't 65 to 70 p. c. act. value.

Total tax (per \$1,000)..... \$16.30

Population in 1890 was..... 3,911

Population in 1880 was..... 2,298

Population 1898 (estimated) 4,000

TAX FREE.—All of the above bonds are exempt from taxation.

WOODSTOWN.—{ C. H. RICHMAN, Mayor.
FRANK DAVIS, Treasurer.

This borough is in Salem County.

LOANS— When Due.

4s, \$4,000..... 1902

4s, 30,000..... 1912

4s, 6,000..... 1913

Total debt Feb. 15, 1898. \$40,000

Assessed valuation, real. 640,150

Ass'd valuation, pers'l. \$505,275

Total valuation 1897..... 1,145,425

Assessment is nearly actual value.

Tax rate (per \$1,000) 1897. \$10.70

Population in 1890 was..... 556

Population 1895 (estimat'd) 1,650

TAX FREE.—All bonds issued by this borough are tax exempt.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all minor civil divisions 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 1890.

Place—	Total Debt.	Assessed Valuation.	Tax rate per \$1,000.	Popula- tion in 1890.
Anglesea, Cape May Co.....	\$15,500	\$185,538	\$30.00	161
Atlantic County.....	52,000	18,057,880	.....	28,836
Avalon, Cape May Co.....	10,000	153,800	27.00	.....
Belmar, Monmouth Co.....	18,500	332,100	18.35	.....
Bergenfield, Bergen Co.....	28,000	1,143,450	15.10	.....
Bordentown, Burlington Co.....	10,800	254,425	26.30	.....
Bordentown (Townsh.), Burl. Co.....	22,877	1,035,830	7.00	4,232
Bridgewater, Somerset Co.....	11,926	.....	21.20	5,000
Bridgewater, Somerset Co.....	15,700	6,217,316	13.40	9,323
Brigantine, Atlantic Co.....	30,000	184,400	27.60	.....
Cape May County.....	14,000	6,815,923	4.70	11,268
Chester, Burlington Co.....	40,000	2,736,868	4.00	3,768
Clinton (Tp.), Essex Co.....	10,929	2,138,465	25.00	.....
Cranford, Union Co.....	124,345	1,199,300	23.20	1,717
Cumberland County.....	80,000	19,228,145	2.70	45,438
Delford, Bergen Co.....	19,000	383,350	15.55	.....
Deckertown, Sussex Co.....	57,000	631,782	14.65	.....
East Newark, Hudson Co.....	35,000	1,804,112	15.40	.....
Ewing, Mercer Co.....	16,250	1,468,076	14.65	3,129
Freelinghuysen, Warren Co.....	91,267	665,062	9.00	879
Glassboro, Gloucester Co.....	12,000	1,048,950	13.80	2,642
Hammon, Atlantic Co.....	15,000	1,028,950	17.60	3,833
Hasbrouk Heights, Bergen Co.....	19,403	538,081	30.08	.....
Hunterdon County.....	10,492	23,492,976	7.00	35,355
Irrington, Essex Co.....	20,000	1,352,700	6.40	.....
Keyport, Monmouth Co.....	68,550	1,304,855	5.86	3,411
Lakewood, Ocean Co.....	16,500	1,734,000	19.22	730
Lodi, Bergen Co.....	12,000	269,855	25.60	998
Merchantville, Camden Co.....	21,000	652,820	26.00	1,225
Millburn, Essex Co.....	45,500	1,544,150	24.10	2,437
Millville, Cumberland Co.....	37,000	4,129,647	17.50	1,002
Monmouth Co.....	120,000	51,618,420	6.60	69,128
Morris County.....	400,000	27,251,919	9.55	.....
Mount Arlington, Morris Co.....	23,500	405,305	20.63	.....
Neptune (T'wn), Monmouth Co.....	30,000	2,437,140	15.61	8,333
Newton (T'wp.), Sussex Co.....	119,000	2,402,165	16.70	3,003
Northampton, Burlington Co.....	29,750	2,360,180	17.50	5,376
North Arlington, Bergen Co.....	11,730	143,405	29.54	.....
North Bergen, Hudson Co.....	27,034	3,444,655	14.00	5,715
North Plainfield, Somerset Co.....	37,500	2,246,100	21.90	.....
Ocean City, Cape May Co.....	40,000	1,521,232	26.40	452

Place—	Total Debt.	Assessed Valuation.	Tax rate per \$1,000.	Popula- tion in 1890.
Orvil, Bergen Co.....	\$27,938	\$400,570	23.30	1,890
Pompton Lakes, Passaic Co.....	21,348	272,200	35.40	.....
Princeton (Bor'gh), Mercer Co.....	54,000	2,670,100	5.00	3,422
Raritan (Town), Somerset Co.....	13,725	1,884,096	.....	.....
Ridgewood, Bergen Co.....	30,000	1,197,965	26.00	1,841
Roselle, Union Co.....	27,500	893,650	23.20	.....
Salem County.....	33,207	16,777,488	.....	25,151
Sea Isle City, Cape May Co.....	45,143	433,200	30.00	766
South Amboy, Middlesex Co.....	30,000	1,293,850	14.00	4,330
Stockton, Camden Co.....	92,000	2,346,725	22.70	6,445
Union (Town), Bergen Co.....	42,500	393,315	36.20	2,127
Union (Tp.), Hudson Co.....	24,937	2,511,000	13.05	2,127
Wallington, Bergen Co.....	15,500	250,021	31.50	.....
Warren County.....	14,900	21,034,474	2.98	.....
Wilbur, Mercer Co.....	59,779	1,073,506	22.10	.....
Wildwood, Cape May Co.....	11,450	158,188	35.00	.....

State of Pennsylvania.

DEBT, RESOURCES, ETC.

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

Total area of State (square miles) - - - - - 45,215

State Capital - - - - - Harrisburg

Governor (term expires 3d Tues. Jan, 1899) Dan'l H. Hastings

Secretary of State* (term expires Jan. '99) - David Martin

Treasurer (after May 1, 1898) - - - - - James S. Beacom

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.

NAME AND PURPOSE.	Interest.	When Due.	Principal.
Agricultural College b'ds, '72.....	6 P & A	Feb. 1, 1922	\$500,000
Funding loan, 1881.....	4 P & A	Feb. 1, 1912	4,521,250
do 1881.....	3 1/2 P & A	Feb. 1, 1912	1,642,900
Proceeds of farm sale, 1887.....	6 Quar.	{ Held in State }	17,000
Unfunded debt.....	Has ceased.	{ Treasury. }	134,155

PAR VALUE OF BONDS.—These bonds are in pieces of \$50, \$100 and multiples of \$100.

INTEREST on the Agricultural College loan is payable at the State Treasurer's office in Harrisburg; on all other bonds at Farmers' & Mechanics' Bank in Philadelphia.

TOTAL DEBT, ETC.—The subjoined statement shows 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.

	Dec. 1, 1897.	Dec. 1, 1896.	Dec. 1, 1895.
Total public debt.....	\$6,815,305	\$6,815,305	\$6,816,309
Sinking funds.....	5,540,638	5,067,055	4,956,989
Net debt.....	\$1,274,667	\$1,748,250	\$1,859,320
Unfunded debt (incl'd above).....	134,155	134,155	135,159
Amount of debt redeemed.....	.....	1,004	3,552

The sinking fund on December 1, 1897, held the following securities: Allegheny Valley Railroad bonds, \$1,200,000; interest on same, \$25,000; United States 4 per cent consols, at 113, \$3,135,750, and cash, \$1,179,888; total, \$5,540,638.

The unfunded debt mentioned in the above table consists of relief notes in circulation, interest certificates unclaimed, interest certificates outstanding, and bonds past-due upon which interest has ceased.

ASSESSED VALUATION has been as follows:

Years.	Real.	Personal.	Total.
1897.....	\$2,531,568,640	\$826,134,137	\$3,357,702,777
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.....	2,389,232,748	658,341,105	3,047,573,853
1892.....	2,308,767,431	591,007,558	2,899,774,989
1889.....	2,002,942,127	.....	.....
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 to the indebtedness of the cities and minor civil organizations in the State, is fixed by the State Constitution.

1. *State indebtedness.*—With regard to the State, the regulations controlling and governing debt creation, payment, &c., are found in Sections 4, 5, 6, 11, 12, 13 and 14 of Article IX of the Constitution, and are as follows.

ARTICLE IX, Sec. 4. No debt shall be created by, or on behalf of, the State except to supply casual deficiencies of revenue, repel invasions, suppress insurrection, defend the State in war, or to pay existing debt; and the debt created to supply deficiencies in revenue shall never exceed, in the aggregate at any one time, one million of dollars.

SECTION 5. All laws authorizing the borrowing of money by, and on behalf of, the State shall specify the purpose for which the money is to be used, and the money so borrowed shall be used for the purpose specified and no other.

SECTION 6. The credit of the Commonwealth shall not be pledged or loaned to any individual, company, corporation or association, nor shall the Commonwealth become a joint-owner or stockholder in any company, association or corporation.

SECTION 11. To provide for the payment of the present State debt, and any additional debt contracted as aforesaid, the General Assembly shall continue and maintain the sinking fund sufficient to pay the accruing interest on such debt, and annually to reduce the principal thereof by a sum not less than two hundred and fifty thousand dollars; the said sinking fund shall consist of the proceeds of the sales of the public works, or any part thereof, and of the income or proceeds of the

sale of any stocks owned by the Commonwealth, together with other funds and resources that may be designated by law, and shall be increased from time to time by assigning to it any part of the taxes or other revenues of the State not required for the ordinary and current expenses of government, and unless in case of war, invasion or insurrection, no part of the said sinking fund shall be used or applied otherwise than in the extinguishment of the public debt.

SECTION 12. The moneys of the State, over and above the necessary reserve, shall be used in the payment of the debt of the State, either directly or through the sinking fund, and the moneys of the sinking fund shall never be invested in or loaned upon the security of anything except the bonds of the United States or of this State.

SECTION 13. The moneys held as necessary reserve shall be limited by law to the amount required for current expenses, and shall be secured and kept as may be provided by law. Monthly statements shall be published, showing the amount of such moneys, where the same are deposited, and how secured.

SECTION 14. The making of profit out of the public moneys, or using the same for any purpose not authorized by law, by any officer of the State, or member or officer of the General Assembly, shall be a misdemeanor, and shall be punished as may be provided by law; but part of such punishment shall be disqualification to hold office for a period of not less than five years.

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 arrangements 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 cities 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.

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 appropriate money for, or to loan its credit to, any corporation, association, 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 indebtedness to an amount exceeding two per centum upon such assessed 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.

SECTION 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 indebtedness.

SECTION 10. Any county, township, school district or other municipality 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, subject 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 been reported as follows in the years named.

Table with 4 columns: Year, Population, Year, Population. Rows: 1890 (5,258,014), 1860 (2,906,215), 1830 (1,348,233), 1880 (4,282,891), 1850 (2,311,786), 1820 (1,047,507), 1870 (3,521,951), 1840 (1,724,033), 1810 (810,091)

SAVINGS BANKS INVESTMENTS—POWERS AND RESTRICTIONS.—Philadelphia is, we believe, entitled to the distinction of starting the first savings institution in the United States. The name this association bore was the "Philadelphia Savings Fund Society," and it still exists, bearing the same name. Originally the bank was not incorporated, but was a voluntary organization, such societies in Great Britain being at that time of a like character. The date of the organization was November 27, 1816, and the bank was opened for business December 2, 1816. Mr. Hutchinson, who, now holds the office of President, states that, the oldest ledger of the company goes back to the time of opening, and shows a deposit on that day December 2, 1816 of five dollars. The company was not incorporated until February 25, 1819.

It is surprising that Pennsylvania, 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 commonwealth. That such institutions were sought and needed is sufficiently evident from the fact that nine of the ten companies referred to above reported in 1890 that they held \$63,957,341 of deposits. In 1889 a general law, facilitating the incorporation of savings banks, was passed by the Legislature. Since then there has been a small addition to the number of institutions, the total doing business in the State on Nov. 16, 1897, being 16, with deposits aggregating \$82,245,532.

The provisions of the special charters are all liberal as to investments. A law passed in 1885, and a supplement of the same passed in 1889, authorizing the extension for twenty years of special charters, 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, township or school district within this commonwealth, or any other good and valid securities."

Authority to loan on any "good and valid security" appears to confer about as broad a discretion upon the managers as could be expressed in a statute.

It was not until 1889, as already stated, that a general law facilitating the organization of savings institutions was passed. That law of 1889 is indeed well adapted not only for facilitating, but for stimulating, the growth of the system. Its influence in the latter direction would seem to be assured under the liberality of the provisions respecting investments. The following is section 17, which contains the investment limitations; we would especially direct attention to subdivision four of this section:

SECTION 17.—It shall be lawful for the trustees of any savings bank to invest money deposited therein only as follows:

(1) In the stocks or bonds or interest-bearing notes or the 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.

(2) In the stocks or bonds of the Commonwealth of Pennsylvania bearing interest.

(3) In the stocks or bonds of any State in the Union that has not within ten years previous to making such investments, by such 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.

(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 Pennsylvania. The next section (18) relates to the temporary deposit 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.

Table for ABINGTON township in Montgomery County. Columns: Loans, Improvement Bonds, Loan of 1893, Loan of 1894. Includes interest rates and due dates.

INTEREST is payable at the National Bank of Jenkintown, Pa. TAX FREE.—The loan of 1893-94 are exempt from State taxes.

ALLEGHENY. CHAS. GEYER, Mayor. JAMES BROWN, Comptroller.

Table for ALLEGHENY county. Columns: Name and Purpose, Interest Rate, Payable, When Due, Principal, Outstanding. Includes City park bonds, Electric-light bonds, Municipal bonds, Sewer Bonds, and Street Improvement Bonds.

Table with columns: NAME OR PURPOSE, Interest Rate Payable, Principal When Due, Outstanding. Lists various bonds for Highway Improvement, Street Improvement, Ley Street, Water bonds, etc.

INTEREST is payable at the office of T. Whelen & Co., Philadelphia and in Allegheny, and checks will be mailed to holders of bonds when requested.

TOTAL DEBT, SINKING FUNDS, ETC.—

Summary table for Total bonded debt, Sinking funds, Net debt, Water debt (incl. above).

TAX FREE.—All bonds of this city are exempt from taxation.

CITY PROPERTY.—The estimated value of all the city's property is \$8,000,000, including water property valued at \$3,439,333.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as below (Actual valuation 1896, \$85,000,000.)

Table showing Assessed Valuation and City Tax per \$1,000 for years 1898, 1897, 1896, 1895, 1890.

POPULATION.—In 1890 population was 105,287; in 1890 it was 78,682; in 1870 it was 53,180. The population for 1897 (est.) is 125,000.

ALLEGHENY CO.—{ JOHN M. ANDERSON, Treas. { W. E. THOMPSON, Comptroller. Pittsburgh is the county seat.

Table with columns: LOANS—When Due, Bonded debt Jan. 1, '98, Floating debt, Total debt, Sinking fund assets, Net debt Jan. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment about 3/4 actual value, Tax rate (per \$1,000), Population in 1890 was.

PAR VALUE.—Bonds are for \$500, \$1,000 and \$10,000.

INTEREST on the compromise bonds is payable at the Commercial National Bank, Philadelphia; on the 4 per cent riot bonds by the County Treasurer and at the office of Townsend, Whelen & Co., Philadelphia; on all other bonds by the County Treasurer only.

TAX EXEMPT.—Of the compromise bonds, \$1,054,000 are tax free.

ALLENTOWN.—{ FRED. E. LEWIS, Mayor. { A. L. REICHENBACH, Treasurer. Allentown is the county seat of Lehigh County.

Table with columns: LOANS—When Due, Interest payable by City Treasurer, Bonded debt Jan. 1, '98, Water debt additional, Total debt, Sinking fund assets, Net debt Jan. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment about 3/4 actual value, City tax prop. (per \$1,000), School tax (per \$1,000), Population in 1890 was, Population in 1898 (est.).

TAX FREE.—All bonds issued by this city are exempt from taxation.

ALTOONA.—{ H. C. BARR, Mayor. { H. E. FERGUSON, Treasurer. This city is in Blair County.

Table with columns: LOANS—When Due, Sinking fund, Net debt Sept. 1, 1897, Water debt (included), Tax valuation, real, Personal property not assessed, Assessment about 3/4 actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1895 was.

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 personal property owned by the city Jan. 1, 1895, was \$906,000.

ALTOONA SCHOOL DISTRICT— Total debt Feb. 1, 1898, \$256,500 | Tax valuation 1897... \$15,500,000 Interest payable in Altoona. | Population 1897 (est.)... 43,000

AMBLER.—JOSEPH HAYWOOD, Chairman. This borough is in Montgomery County. LOANS—When Due. Bonded debt July 1, 1897, \$31,300 | Assessed valuation 1897, \$65,000 | Assessment 1/2 actual value. | Population in 1890 was... 1,077

ARMSTRONG CO.—FRANK MAST, Treas. Kittanning is the county seat. LOANS.—When Due. All bonds exempt from taxation. BRIDGE BONDS—Tot. bond. debt (last ret'ns) \$64,565 | Tax valuation 1895... 9,956,269 | County tax per \$1,000... \$7.50 | Population in 1890 was... 46,747 | Population in 1880 was... 47,641

ASHLAND.—{ M. T. DONAHOE, Burgess. { GEORGE F. RENTZ, Town Clerk. This borough is in Schuylkill County. LOANS—When Due. Floating debt... \$6,000 | Total debt Jan. 3, 1898... 80,100 | Tax valuation 1897... 1,426,962 | Total tax (per \$1,000) '97... 24.00 | Population in 1890 was... 7,346 | Population in 1880 was... 6,052 | 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. STATE TAX FREE.—Bonds are free from State tax.

BEAVER FALLS.—T. G. McPHERSON, Sec. This borough is in Beaver County. LOANS—When Due. 5s, June, \$11,500... 1898 to 1922 | 4s, J&J, 8,000... 1898 to 1905 | Interest payable in Beaver Falls. | Total debt Jan. 1, 1898... \$13,550 | Tax valuation 1898... 4,418,966 | Assessment about 3/4 actual value. | Population in 1898 (est.)... 12,000 | Population in 1890 was... 9,735

BELLEFONTE.—ISAAC MITCHELL, Clerk of Council. This borough is in Centre County.

Table with columns: LOANS—When Due, Total debt Aug. 1, 1897, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1880 was.

BERKS CO.—COSMOS D. KUTZ, Treasurer. County seat is Reading. County has no bonded debt. Floating debt (last returns) \$54,073 | Total valuation 1895... 77,947,030 | Population in 1890 was... 137,327 | Population in 1895 (est.)... 148,000

BETHLEHEM.—H. A. GORMAN, Secretary. This borough is in Northampton County. Bonded debt Jan. 1, '98... \$168,800 | All 4% borough bonds. | Tax rate (per \$1,000) 1897... \$14.80 | Population in 1890 was... 6,762 | Assessed valuation '97... \$3,922,555 | Population in 1897 was... 9,000

BLAIR CO.—{ M. H. FAGLEY, Pres. Board Commissioners. { W. J. HOSTLER, Clerk. County seat is Hollidaysburg.

Table with columns: LOANS—When Due, Bond. debt (last returns), Tax valuation 1895, Population in 1890 was, Population in 1880 was.

BLOOMSBURG.—{ W. O. HOLMES, Mayor. { A. M. YOST, Treasurer. This town is in Columbia County.

Table with columns: LOANS—When Due, Tax valuation 1897, Assessment about 3/4 actual value, Town tax (per \$1,000), Population in 1897 (est.), Population in 1890 was, Population in 1880 was.

BRADDOCK.—P. S. TODD, Chairman Finance Committee.—This borough is in Allegheny County.

Table with columns: LOANS—When Due, Sewer, 5s, Street, 5s, Total debt Mar. 1896, Tax valuation 1895, Assessment about 3/4 actual value, Population in 1890 was, Population in 1894 (est.).

BRADFORD.—{ GEO. C. FAGNAN, Mayor. { A. D. SLOAN, Comptroller. This city is in McKean County.

Table with columns: LOANS—When Due, Sinking fund assets, Net debt Apr. 1, 1898, Tax valuation 1897, Assessment is about 3/4 actual value, Total tax rate (per \$1,000), Population in 1890 was, Population in 1880 was, School District Bonds, Total sch. debt Mar. 20, '98.

TAX FREE.—School bonds and city bonds when held outside the State are exempt from taxation.

INTEREST on the water works bonds is payable at the Seaboard National Bank, N. Y.; on the building bonds at the Bradford National Bank; on the school district bonds by City Treasurer.

CARLISLE.—JOHN R. MILLER, Mayor.

Carlisle is in Cumberland County. The borough owns (1898) gas, water and electric light stock valued at \$65,000, besides real estate worth \$7,000, and the market, from which a revenue of \$5,000 a year is derived.

Table with columns: LOANS—When Due., Bonded debt Feb. 1, '98., Sinking fund, Net debt Feb. 1, 1898., Total valuation 1897., Assessment is 3/4 actual value., Total tax (per \$1,000), Population in 1890 was., Population in 1896 (est.).

OPTIONAL.—All bonds are subject to call on 60 days' notice. TAX FREE.—The bonds are all exempt from taxation.

CARLISLE SCHOOL DISTRICT.—S. M. Goodyear, Secretary.

Table with columns: LOANS—When Due., Bonded debt Jan. 1, '98., Assessed valuation, real., Assessed valuation, per., Total valuation 1897., Population in 1897 (est.).

CATASAUQUA.—

This city is in Lehigh County.

Table with columns: LOANS—When Due., Total debt., Sinking fund assets., Net debt Mar. 20, 1898., Tax valuation 1897., Assessment about 1/2 actual value., Total tax (per \$1,000), Population in 1890 was.

CHAMBERSBURG.—E. J. BLACK, Treasurer.

This borough is the capital of Franklin County.

Table with columns: LOANS—When Due., Total debt Jan. 1, '98., Total valuation 1897., Assessment is 3/4 actual value., County tax (per \$1,000), Bond tax (per \$1,000), Borough tax (per \$1,000), School tax (per \$1,000), Population in 1890 was.

OPTIONAL.—Any of the above bonds may be called for payment at the option of the council.

TAX FREE.—All bonds of this borough are free from local tax and the 4 per cent water bonds are exempt from all taxation.

CHESTER.—{JNO. L. HAWTHORNE, Comptroller. {FRANK W. HARRISON, Clerk.

Chester is situated in Delaware County.

Table with columns: LOANS—When Due., Floating debt., Total debt June 15, '97., Sinking fund., Net debt., Tax valuation 1896., Total tax (per \$1,000), Population in 1890 was., Population in 1880 was., Population in 1870 was., Population in 1897 (est.).

CHESTER CO.—E. VINTON PHILIPS, Treasurer.

The county seat is West Chester.

Table with columns: LOANS—When Due., Tax valuation 1897., Total debt Feb. 15, 1898., Tax rate (per \$1,000), Population in 1890 was.

CLINTON CO.—R. W. A. JAMISON, Treasurer.

County seat is Lock Haven.

Table with columns: Bonded debt Jan. 1, '98., Sinking fund., Net debt Jan. 1, 1898., Assessed valuation, real., Assessed valuation, per., Total valuation 1897., Tax rate (per \$1,000), (State and County.), Population in 1898 (est.), Population in 1890.

CLIFTON HEIGHTS.—G. W. CONNOR, Pres.

This borough is in Delaware County.

Table with columns: Bonded debt Feb. 1, 1898., Floating debt., Total debt Feb. 1, 1898., Sinking fund assets., Net debt Feb. 1, 1898., Assessed valuation, real., Assessed valuation, per1., Total valuation 1897., Assessment abt. 55% actual value., Tax rate (per \$1,000), Population in 1890 was., Population in 1898 (est.).

COATESVILLE.—C. N. SPEAKMAN, Treasurer.

This borough is in Chester County.

Table with columns: LOANS—When Due., FUNDING BONDS—When Due., Bonded debt Mar 7, 1898., Tax valuation, real., Tax valuation, personal., Total valuation 1897., Assessment is 3/4 actual value., Total tax (per \$1,000), Population in 1890 was., Population 1896 (estimated).

TAX FREE.—All bonds issued by this borough are tax exempt.

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, on the funding and water bonds at the Boro' Treasurer's office.

WATER WORKS.—The borough owns its water works; cost of construction, \$60,000.

COLUMBIA.—Columbia is in Lancaster County.

Table with columns: LOANS—When Due., Total debt Mar. 1, 1896., Tax valuation 1896., Assessment nearly 1/2 actual value., Total tax (per \$1,000), Population in 1890 was., Population in 1880 was., Population in 1896 (est.).

OPTIONAL.—Bonds are subject to call 5 years from date of issue. INTEREST is payable at the Central National Bank.

CONSHOHOCKEN.—{S. F. JACOBY, Burgess. {FRANCIS LUBBE, Treas.

This borough is in Montgomery County.

Table with columns: LOANS—When Due., Tax valuation 1896., Assessm't abt. 50 p.c. actual value., School tax (per \$1,000), Borough tax (per \$1,000), Total debt Feb., 1898., Population in 1890 was.

CORRY.—N. STONE, Mayor.

This city is in Erie County. As we were going to press April 1, 1898, the city was advertising for sale \$90,000 refunding bonds.

Table with columns: LOANS—When Due., Total debt Mch. 1, 1898., Tax valuation 1898., Assessment about 2/3 actual value., Total tax (per \$1,000), Population 1898 (local authority), Population in 1890 was., Population in 1880 was.

CRAWFORD CO.—ELBERT SMITH, Treasurer.

County seat is Meadville.

Table with columns: LOANS—When Due., Total debt Jan. 1, 1898., Tax valuation 1897., Population in 1890 was.

Bonds are exempt from taxation. Property is assessed at about 1/2 of its actual value.

DANVILLE.—HARRY ELLENBOGEN, Treasurer.

This borough is in Montour County.

Table with columns: LOANS—When Due., Assessed valuation, real., Assessed valuation, pers'l., Total valuation 1897., Assessment about 3/4 actual value., Bor. & Water tax (p. \$1,000), Population in 1890 was., Population in 1880 was., Population in 1896 (est.).

DAUPHIN CO.—A. L. ETTER, Treasurer.

County seat is Harrisburg.

Table with columns: LOANS—Amount., Tax valuation 1897., Total debt Jan. 1, 1898., Population in 1890 was., Population in 1880 was.

DELAWARE CO.—H. M. ASH, Treasurer.

County seat is Media.

Table with columns: LOANS—When Due., Total debt Aug., 1896., Tax valuation in 1896., Assessment about 2/3 actual value., Population in 1890 was., Population in 1880 was.

EASTON.—{H. A. HARTZELL, Mayor. {JAMES MCCAULEY, Treasurer.

Easton is situated in Northampton County.

Table with columns: LOANS—When Due., Assessment is 3/4 actual value., State tax (per \$1,000), County tax (per \$1,000), City tax (per \$1,000), School tax., Population 1890 was., Population 1880 was., Population in 1897 (est.).

TAX FREE.—All bonds of this city are exempt from taxation. CITY PROPERTY.—The city owns its electric-light plant.

ELIZABETH.—R. BLANKENBUEHLER, Clerk.

This borough is in Allegheny County.

Table with columns: Bonded debt Feb. 1, '98., Assessed valuation 1897., Floating debt., Tax rate '97 (city & sch.), Total debt Feb. 1, 1898., Population 1897 (est.), Sinking fund., Population 1890., Net debt Feb. 1, 1898.

ERIE.—{ROBERT J. SALTSMAN, Mayor. {W. W. GINGRICH, Comptroller.

This city is situated in the county of the same name.

Table with columns: LOANS—Interest., Principal., NAME AND PURPOSE., Rate Payable., When Due., Outstanding.

All bonds issued by this city are free from State tax. 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 1894 loan at the First National Bank, N. Y.; on other loans by the City Treasurer.

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—Sept. 1, 1897., Jan. 1, 1897., Jan. 1, 1896.

The sinking fund receives yearly a certain sum from the tax levy, not exceeding 3 mills and not less than 1/4 of a mill on a dollar; on Sept. 1, 1897, the fund amounted to \$93,074.

CITY PROPERTY.—The city owns real estate and personal property amounting to \$2,311,715 as follows:

Fire property.....	\$114,452	Other real estate.....	\$89,091
Water property.....	1,498,337		
City Hall.....	152,776		
School property.....	716,200		
Total.....	\$2,570,856		

ASSESSED VALUATION.—The city's assessed valuation (about two-thirds of the cash value) and tax rate have been as follows:

Years.	Total Assessed Valuation.	Rate of Tax 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	26.50
1880.....	11,518,904	23.00

POPULATION.—In 1890 population was 40,634; in 1880 it was 27,737; in 1870 it was 19,646; in 1897 estimated at 52,000.

ERIE SCHOOL DISTRICT.—W. J. FLYNN, C'k B'd Ed.

LOANS—	When Due.	Bonded debt Feb. 10, '98..	\$150,000
4s, A&O, \$16,000.....	Oct., 1898	Assessed val'tion '97..	19,060,000
4s, A&O, 7,000.....	Oct., 1899	Assessment $\frac{2}{3}$ actual value.	
4s, M&N, 25,000.....	1898-1901	School tax (per M.) '97..	\$8.00
(\$2,500 yearly in Nov. to 1899 and \$10,000 yearly 1900-01.)		Total tax rate city, State county and school.....	28.50
4s, A&O, \$42,000.....	1898-1906	Population 1898 (est.).....	58,000
(\$4,000 yearly in Apr.)			
4s, A&O, \$60,000.....	1898-1909		
(\$5,000 annually in Oct.)			

ETNA.—W. J. KISKADDEN, Borough Treasurer. Situated in Allegheny County.

Total debt Jan. 1, 1898..	\$97,500	Tax rate (per \$1,000).....	\$17.00
Fax valuation 1896.....	2,041,025	Population in 1890 was.....	3,767

FAYETTE CO.—DAVID D. JOHNSON, Treas. County seat is Uniontown.

LOANS—	When Due.	Interest payable in Uniontown.	
JAIL BONDS—		Total debt Aug. 1, '97..	\$221,200
4s, semi-an., \$70,000....	Six years	Total valuation 1897..	33,885,510
COURT HOUSE BONDS—		Assessment about $\frac{3}{4}$ actual value.	
4s, M&N, \$170,000.....	1898	State tax (per \$1,000) 1897..	\$4.00
(\$9,000 due yearly) to 1915		County tax (per \$1,000) '97..	4.50
4s, J&D, \$26,000.....	\$5,000'y'ly	Population in 1890 was.....	80,006

FRANKLIN.—GEO. B. JOHNSON, Mayor. This city is in Venango County.

LOANS—	When Due.	Tax valuation 1897.....	\$1,712,251
BUILDING BONDS—		Assessment about $\frac{1}{2}$ actual value.	
4s, M&N, \$22,000.....	1898 to 1909	City tax rate (per M.) 1897..	\$13.00
(\$2,000 annually; subject to call)		Population in 1890 was.....	6,221
Interest is payable in Franklin.		Population in 1880 was.....	5,010
Total debt Apr. 1, 1897..	\$24,000	Population in 1897 (est.).....	8,000

HARRISBURG.—JOHN D. PATTERSON, Mayor. Harrisburg, the capital of the State, is situated in Dauphin County.

NAME AND PURPOSE.	Rate.	Interest.		Principal.	
		Payable.	When Due.	Outstand'g.	When Due.
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, 1903	14,900	
do.....	6	J & J	July 1, 1904	10,000	
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, 1902	65,000	

TAX FREE.—All bonds are exempt from taxation. INTEREST is payable at the office of the City Treasurer.

TOTAL DEBT.—The city's bonded debt on July 1, 1897, was \$938,500; sinking fund assets, \$125,064; net debt, \$813,436. The net debt in 1895 was \$990,800; in 1892 it was \$1,020,031. The sinking fund receives yearly appropriations sufficient to pay interest on the city's debt and 5 per cent of the principal.

CITY PROPERTY.—The city owns a water works and other available assets amounting to over \$2,000,000.

ASSESSED VALUATION.—The city's assessed valuation (estimated to be about the full value) and tax rate have been as follows:

Years.	Total Assessed Valuation.	Rate of Tax per \$1,000.
1896.....	\$23,500,000	\$22.50
1894.....	22,500,000	18.833
1890.....	20,412,135	
1889.....	21,396,240	
1880.....	5,384,629	

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. This borough is the county seat of Blair County.

LOANS—	When Due.	Bond. debt Feb. 15, '98..	\$54,700
BOROUGH BONDS—		Tax valuation (real) '96..	1,125,000
5s, A&O, \$5,000.....	Optional	City tax rate (per \$1,000).....	\$4.00
4 $\frac{1}{2}$ s, A&O, 2,200.....	Optional	Population in 1890 was.....	2,975
WATER BONDS—		Population in 1897 (est.).....	3,000
4 $\frac{1}{2}$ s, M&S, \$2,500.....	Optional.		
4 $\frac{1}{2}$ s, J&D, 45,000.....	Opt. after 1913		

INTEREST on the borough bonds and on the \$2,500 of water bonds is payable at Hollidaysburg; on the 4 $\frac{1}{2}$ s of 1913 at Philadelphia, Pa.

HOMESTEAD.—R. KENNEDY, Burgess. This borough is in Allegheny County.

LOANS—	When Due.	LOANS—	When Due.
STREET AND SEWER BONDS—		WATER BONDS—	
5-4s, J&D, \$48,000 y'ly' to 1914		5-4s, M&S, \$18,000..	Yearly to '09
5-4s, J&D, 26,000 y'ly' to 1913		5-4s, M&S, 15,000..	Sept. 1, 1910
5-4s, M&S, 5,000.....	Sept. 1, 1905	5-4s, A&O, 28,000..	Yearly to '18
5-4s, M&S, 20,000.....	Sept. 1, 1915	5s, A&O, 58,000.....	Oct. 1, '98 '16
5s, M&S, 13,000.....	Mar. 1, '98 to '10	SCHOOL BONDS—	
5-4s, M&S, 10,000.....	1899 1912	5-4s, M&S, \$32,000.....	Part yearly
5-4s, A&O, 3,500.....	1898 1904	5s, M&N, 11,000.....	
5-4s, J&J, 20,000.....	Jan. 1, 1917	4-3s, J&D, 25,000.....	June 20, 1910
Optional after 1902		5s, J&D, 5,000.....	

Overdue bonds.....	\$2,000	Assessment about $\frac{2}{3}$ actual value.	
Bonded debt Feb. 15, '98..	286,500	Borough tax (p'r \$1,000).....	\$10.00
Floating debt.....	20,000	County tax (per \$1,000).....	2.00
Total debt Feb. 15, 1898..	306,500	School tax (per \$1,000).....	8.00
Water bonds (incl. above)..	117,000	Population in 1890 was.....	7,911
School bonds (included)...	73,000	Population in 1880 was.....	592
Tax valuation 1897.....	5,000,000	Population in 1897 (est.).....	10,000

HUNTINGDON CO.—HENRY MUSSER, Treas. County seat is Huntingdon.

LOANS—	When Due.	Floating debt.....	\$32,122
BRIDGE BONDS—		Total debt Jan. 1, 1898..	112,622
4s, J&J, } \$61,000 { 1898-'02		Tax valuation, real.....	4,924,384
5s, A&O, } } part y'ly.		Tax valuation, personal.....	519,140
5s, A&O, \$19,500.....	1902 to 1906	Tax valuation 1895.....	5,443,524
(Payable part yearly.)		Assessment about $\frac{1}{2}$ actual value.	
Interest paid by County Treas.		Total tax (per \$1,000).....	\$18.00
Bonded debt Jan. 1, 1898..	\$80,500	Population in 1890 was.....	35,751

HUNTINGDON.—R. A. ORBISON, Burgess. J. R. PATTON, Secretary.

LOANS—	When Due.	Total debt.....	\$62,200
STREET IMPROVEMENT BONDS—		Tax valuation 1897.....	1,110,572
4s, J&J, \$6,000.....	July, 1898-1904	Assessment about $\frac{1}{2}$ actual value.	
4s, J&J, 20,500.....	1898-1909	Total tax rate (per M.) '97..	\$41.50
4s, J&J, 21,700.....	1898-1910	Population in 1890 was.....	5,729
Bonded debt Mar. 7, '98..	\$48,200	Population in 1898 (est.).....	6,000
Floating debt.....	14,000		

INTEREST on the bonds is payable at Huntingdon. TAX FREE.—All bonds of this city are exempt from taxation.

INDIANA CO.—P. M. SUTTON, Treasurer. County seat is Indiana.

LOANS—	When Due.	Tax valuation, real.....	\$8,221,806
COUNTY BONDS—		Tax valuation, personal.....	412,929
4-4s, ... \$24,450.....	1900	Tax valuation 1897.....	8,634,735
4-4s, ... 40,000.....	1901	Co. tax rate (per \$1,000).....	6.00
4s, ... 16,650.....	1898	Population in 1890 was.....	42,175
Interest payable in Indiana.		Population in 1880 was.....	40,527
Total debt Jan. 17, 1898..	\$81,100		

JENKINTOWN.—WILLIAM H. FRETZ, Mayor. BYRON McCracken, Secretary. This borough is in Montgomery County.

LOANS—	When Due.	Tax valuation 1897.....	\$1,148,790
5s, A&O, \$39,600.....	Oct. 1, 1898	Tax rate (per \$1,000).....	12.25
(Part due yearly) to Oct. 1, 1915		Population in 1890 was.....	1,609
Bonded debt Feb. 15, 1898..	\$39,600	Population in 1897 (est.).....	2,100

JOHNSTOWN.—GEO. W. WAGONER, Mayor. This city is in Cambria County.

LOANS—	When Due.	LOANS—	When Due.
FIRE ALARM—		STREET IMPROVEMENT—(Con)	
4s, J&J, \$8,000.....	Jan. 1, 1924	4-4s, A&F, \$50,000.....	Aug. 1, 1924
Subject to call after 10 years.		Subject to call after Aug. 1, 1904	
HIGHWAY & BRIDGE BONDS—		4s, A&O, \$20,000.....	Oct. 1, 1926
5s, J&D, \$93,500.....	June 1, 1921	Interest payable in Johnstown.	
Subject to call after June 1, 1901		Total debt Aug. 1, 1897..	\$215,300
OLD BOROUGH BONDS—		Sinking fund.....	1,717
4s, ... \$3,600.....	1898-1899	Net debt Aug. 1, 1897..	213,583
RIVER IMPROVEMENT BONDS—		Old boro. debt (add'l)...	3,600
5s, M&N, \$26,300.....	May 1, 1921	Tax valuation 1897.....	12,069,487
Subject to call after May 1, 1896		Assessment is $\frac{3}{4}$ actual value.	
STREET IMPROVEMENT—		City & sch. tax (per M.) '97..	\$9.75
4-4s, M&S, \$17,500.....	Sept. 1, 1923	Population in 1890 was.....	21,805
Subject to call after Sept. 1, 1903		Population 1898 (est.).....	30,000

JUNIATA CO.—W. W. LANDIS, Treasurer. County seat is Millintown.

LOANS—	When Due.	Tax valuation, real.....	\$4,573,910
COUNTY BONDS—		Tax valuation, personal.....	555,368
3s & 4s, \$140,049.....		Total valuation 1895.....	5,129,278
Interest payable by County Treas.		Total tax (per \$1,000).....	\$10.00
Bonded debt Aug. 1, '96..	\$140,049	Population in 1890 was.....	16,655
Sinking fund.....	\$21,162		

KENNETT SQUARE.—This borough is in Chester Co.

LOANS—	When Due.	Tax valuation, personal..	\$12,775
BOROUGH & WATER BONDS—		Total valuation 1895.....	703,275
4s, J&J, \$40,000.....	Jan. 1, 1914	Assessment same as actual value.	
Int. payable in Kennett Square.		Total tax (per \$1,000).....	\$12.50
Floating debt.....	\$1,000	Population in 1890 was.....	1,326
Total debt Jan. 1, 1897.....	41,000	Population in 1880 was.....	1,021
Tax valuation, real.....	690,500	Population in 1895 (est.).....	1,500

The borough pays all taxes on its bonds.

LACKAWANNA CO.—C. H. SCHADT, Treas. County seat is Scranton.

LOANS—	When Due.	Sinking fund.....	\$10,000
REFUNDING BONDS—		Net debt Aug. 18, '97..	245,000
4-4s, J&D, \$120,000.....	Dec. 1, 1904	Valuation, real.....	26,621,431
Bonds all optional after 2 years.		Valuation, personal.....	3,388,685
COURT HOUSE BONDS—		Tax valuation 1897.....	30,010,116
4s, J&D, \$135,000.....		Assessment about $\frac{1}{2}$ actual value.	
Interest payable by County Treas.		County tax (per \$1,000) '97..	\$7.00
Total debt Aug. 18, 1897..	\$255,000	Population 1890 was.....	142,088

TAXES on the above securities are paid by the County.

LANCASTER.—EDWIN S. SMELTZ, Mayor. J. H. RATHBON, Treasurer. This city is the capital of Lancaster County.

LOANS—	Interest.	Principal.	
NAME AND PURPOSE.	Rate.	Payable.	When Due.
Judgment bonds, 1895..	4	A & O	Oct. 1, 1925
		Optional after 1915.	\$120,000
Relief fund.....	6	Jan.	Apr. 1, 1905 to '20
School bonds, 1895.....	4		1915
do do 1897.....	4		
do do.....	4	A & O	Apr. 1, '98, to 1901
do do.....	4	J-Q	Apr. 1, '98, to 1905
do do.....	4	J & J	Jan. 1, '94, to 1918
do (coupon).....	4	J-Q	Apr. 1, 1905 to '20
do do 1892.....	4		1898 to 1912

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.

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 population in 1890 was 32,011; in 1880 it was 25,769; in 1870 it was 20,233. In 1895 (estimated) 40,000.

LANCASTER CO.—E. H. HERSHEY, Treas.
County seat is Lancaster.

LOANS— When Due. Bonded debt Jan. 1, 1898. \$270,800
Interest payable at Co. Treas' office.
COUNTY BONDS— Tax valuation 1896. \$84,763,205
4s, A&O, \$170,800. Apr. 1, 1901 Tax and co. tax per \$1,000 '90. \$6.50
Subject to call at any time, Population in 1890 was. 149,095
3½, \$50,000. Population in 1880 was. 139,447
COURT HOUSE BONDS—
3½, \$50,000. 1918
(Subject to call after 1908.)

TAX FREE.—All bonds of this county are exempt from taxation.

LANDSDALE.—O. M. EVANS, Treasurer.
This borough is in Montgomery County.

Bonded debt Sept. 1, '97. \$20,600 Tax rate (per \$1,000) 1897. \$13.50
Floating debt. 1,000 Population 1890. 1,858
Total debt Sept. 1, 1897. 21,600 Population 1897 (est.). 3,000

LEBANON.—GEORGE H. SPANG, Treasurer.

This city is in Lebanon County.
LOANS— When Due. Sinking fund and cash. \$33,100
Net debt March 1, 1898. 181,900
CITY BONDS— Tax valuation, real. 8,070,400
4s, April, \$45,000. Subject to call at any time. Tax valuation, personal. 289,050
Water Bonds— Total valuation 1896. 8,359,450
4s, April, \$170,000. Apr. 1, 1902 Assessment about 90 p. ct. actual. County tax (per \$1,000). \$1.75
Subject to call at any time. City tax (per \$1,000). \$3.25
Interest paid at City Treas'r office. Average school tax. \$4.50
Total debt March 1, 1898. \$215,000 Population in 1890 was. 15,000
Water debt (included). 170,000

LOCKHAVEN.— { W. H. MAYER, Mayor.
C. H. SHOEMAKER, Treasurer.

This city is in Clinton County.
LOANS— When Due. WATER LOANS—(Con.)—
CITY BONDS— 5s, \$84,500. May 1, 1904
6s, \$25,000. Nov. 1, 1910 4s, 19,500. July 1, 1914
5s, 10,000. Oct. 1, 1903 Total debt Feb. 15, 1898. \$227,000
4s, 3,000. '95 extended. School bonds (addit'nal). 8,000
4s, 25,000. Jan. 1, 1907 Total valuation 1897. 1,700,000
4s, 25,000. May 1, 1915 Assessment about ½ actual value. Population in 1890 was. 7,358
Water Loans— Population in 1880 was. 5,845
5s, \$25,000. Dec. 1, 1898 Population in 1896 (est.). 8,000
5s, 10,000. Oct. 1, 1903

LUZERNE CO.—R. P. ROBINSON, Treasurer.

The county seat is Wilkes-Barre.
LOANS— When Due. Tax valuation, real. \$25,322,328
COUNTY BONDS— Tax valuation, personal. 3,509,742
4s, F&A, \$37,500. g. Feb. 1, 1903 Total valuation, 1897. 28,832,070
4s, 90,000. 1899 to 1907 Assessment abt. 10 p. c. of act'l val.
(Part annually.) County tax (per \$1,000). \$9.50
Int. is payable in Wilkes-Barre. School tax per \$1,000. 13.00
Total debt Feb. 1, '98. \$127,500 Population in 1890 was. 201,203
Sinking funds. 22,000 Population in 1897 (est.). 260,000
Net debt Feb. 1, 1898. 105,500

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.

County seat is Williamsport.
Total debt Aug. 1, 1897. \$545,475 Population in 1890 was. 70,579
Tax valuation. 20,656,822 Population in 1896 was. 75,000

MAHANAY CITY.— { ROBERT J. BOWMAN, Burgess.
E. S. REINHOLD, Sec. of Council.

Borough in Schuylkill County.
LOANS— When Due. Total debt Feb. 1, 1898. \$34,500
BOROUGH BONDS— Sinking fund. 2,000
4s, F&A, \$7,000. Feb. 1, 1902 Net debt Feb. 1, 1898. 32,500
4s, A&O, 2,500. Oct. 1, 1902 Tax valuation 1896. 2,400,000
4s, M&S, 5,000. Sept. 1, 1908 Assessment is ¾ actual value.
4s, F&A, 10,000. Aug. 1, 1909 Total tax (per \$1,000). \$17.00
4s, J&J, 10,000. 1911 Population 1890 was. 11,286
4s, 17,000. 1912 Population 1880 was. 7,181
(Subject to call after 1907.) Population in 1897 (est.). 14,000
Interest payable at Treasury.

The bonds are all 5-15-year bonds, and are exempt from taxation.

McKEESPORT.—This city is in Allegheny County.

LOANS— When Due. Total debt Oct. 1, 1896. \$439,732
FUNDING BONDS— Sinking fund Oct. 1, '96. 100,275
4½s, J&J, \$42,000. July 1, 1920 Other assets. 107,369
RR. COMPROMISE BONDS— Net debt Oct. 1, 1896. 232,186
6s, J&J, \$104,600. July 1, 1906 Tax valuation 1896. 13,560,937
Water Bonds— Assessment about ½ actual value.
5s, J&J, \$75,000*. July 1, 1911 City & sch. tax (p. \$1,000) '96. \$13.50
5s, J&J, 27,000. July 1, 1904 Total tax (per \$1,000). \$16.50
Interest payable by City Treasurer. Population 1890 was. 20,741
Bonded debt Oct. 1, 1896. \$248,600 Population 1880 was. 8,212
Water debt (included). 102,000 Population 1870 was. 2,523
Floating debt. 191,132 Population 1895 (est.). 30,000

* The water bonds due in 1911 are subject to call on 60 days notice.
TAX FREE.—The Railroad Compromise bonds are tax exempt.

MEADVILLE.— { WHITNEY BRAYMER, Mayor.
D. E. MYERS, Comptroller.

This city is in Crawford County.
LOANS— When Due. Total debt. \$79,958
CITY BONDS— Sinking fund. 24,515
4½s, J&J, \$6,000. July 1, 1902 Net debt Jan. 1, 1898. 51,443
4s, J&J, 24,200. July 1, 1901 Tax valuation, real. 2,898,446
4s, J&J, 12,000. Jan. 1, 1907 Tax valuation, personal. 83,061
4s, J&J, 6,000. Apr. 1, 1907 Total valuation 1897. 2,981,507
4s, M&S, 7,900. Mar. 1, 1916 Assessment abt. 50% actual value.
Interest is payable at City Treas'y. Total tax (per \$1,000) '97. \$33.00
Bonded debt Jan. 1, '98. \$75,700 Population 1890 was. 9,520
Floating debt. 258 Population 1896 (est.). 10,000

All bonds are subject to call. The bonds of 1907 and 1916 are free of State tax.

MECHANICSBURG.— { E. C. GARDNER, Burgess.
F. L. COOVER, Secretary.

This borough is in Cumberland County.
LOANS— Amount. Bonded debt Jan. 1, 1898. \$37,575
Reg'd bds. due July 1, 1901. \$3,500 Floating debt. 2,600
Do do Apr. 1, 1902. 6,675 Total debt Jan. 1, 1898. 40,175
Do do Oct. 1, 1902. 500 Assessed valuation '97. 1,562,978
Do do Apr. 1, 1903. 10,500 Assessment about ¾ actual value.
Do do Apr. 1, 1904. 4,400 Tax rate (per \$1,000) 1897. \$14.00
Do do Oct. 1, 1904. 5,000 Population in 1890 was. 3,691
Do do Apr. 1, 1905. 7,000 Population in 1897 (est.). 5,000
Interest 4%. Payable at Treasurer's office.

MEDIA.— { C. D. M. BROOMHALE, Treasurer.
W. H. TRICKER, Clerk.

This borough is in Delaware County.
LOANS— When Due. Total debt Jan. 1, 1898. \$87,000
REGISTERED BONDS— Tax valuation 1895. 2,213,099
4s, A&O, \$55,600. Apr. 1, 1901 State tax (per \$1,000) '96. \$4.00
4s, A&O, 6,400. Apr. 1, 1903 Co. tax (per \$1,000). 3.50
4s, A&O, 15,000. Apr. 1, 1912 Boro' tax (per \$1,000). 4.00
4s, A&O, 10,000. Apr. 1, 1913 Average school tax. 4.25
Optional after Jan. 1, 1903 Sinking fund tax. 3.75
REFUNDING BONDS— Tot. tax (per \$1,000) '96. 19.50
3½s. \$65,000. Population in 1890 was. 2,736
Int. payable by Borough Treas.

MIFFLIN COUNTY.— GEORGE K. McCLINTIC, Treasurer.

County seat is Lewistown.
LOANS— When Due. Total debt Mar. 20, 1898. \$77,300
COUNTY BONDS— Tax valuation 1897. 3,441,768
4s, J&J and M&N, \$77,300. Population in 1890 was. 19,996
Interest payable in Lewistown. Population in 1880 was. 19,577

MILLVALE.— W. A. YOUNG, Burgess.

This borough is in Allegheny County.
Bonded debt Jan. 1, '98. \$100,100 Assessment abt. 70% actual value.
Floating debt. 6,000 Tax rate (per \$1,000) 1897. \$23.00
Total debt Jan. 1, 1898. 106,100 Population in 1890 was. 3,809
Total valuation 1898. 2,510,598 Population in 1897 (est.). 9,500

MONONGAHELA.—

Monongahela is in Washington County
LOANS— When Due. Tax valuation, real. \$1,012,834
SEWER & ST. IMP. BONDS, '92 & 4: Tax valuation, personal. \$138,092
5s, M&S, \$45,500. Sept. 1, 1912 Total valuation 1895. 1,150,926
(Subject to call after 1897.) Assessment about ¾ actual value.
5s, F&A, \$19,500. Aug. 1914 Total tax (per \$1,000). \$23.00
Bond. debt. Feb. 17, '96. \$65,000 Population in 1890 was. 4,096
Floating debt. 3,000 Population in 1880 was. 2,904
Total debt. 68,000 Population 1894 (est.). 5,000

The city's bonds become due part yearly, the entire amount being payable within twenty years from date of issue. They are subject to State tax if owned by residents of Pennsylvania.

MONROE CO.— { J. MILTON SHICK, Treasurer.
HARVEY HUFFMAN, Clerk.

County seat is Stroudsburg.
LOANS— When Due. Bonded debt Feb. 1, 1898. \$69,200
COURT HOUSE BONDS— Floating debt. 5,000
4s, M&S, \$66,600. 1909 Total debt Feb. 1, '98. 74,200
Subject to call. Total valuation 1896. 6,500,000
JAIL BONDS— Assessment same as actual value.
4s, \$2,600. Total tax (per \$1,000). \$13.00
Subject to call. Population in 1890 was. 20,111
Interest payable at Co. Treasury. Population in 1895 (est.). 21,000

MONTGOMERY CO.— D. H. HITNER, Clerk.

County seat is Norristown.
LOANS— When Due. Total debt Feb. 15, 1898. \$77,000
COUNTY BONDS— Tax valuation 1897. 78,404,730
4s, A&O, \$77,000. Apr. 1, 1900 Tax rate (per \$1,000) 1897. \$6.00
Interest payable in Norristown. Population 1890 was. 123,290

MONTOUR CO.— J. N. C. PEIFER, Clerk.

County seat is Danville.
LOANS— When Due. Tax valuation, personal. \$123,588
COUNTY BONDS— Total valuation 1897. 2,030,622
4s, Nov. 1, \$33,000. Assessment about ¾ actual value.
\$4,000 due yearly. State and Co. tax (per M) '97. \$13
Total debt Feb. 15, 1898. \$33,000 Population in 1890 was. 15,645
Tax valuation, real. 1,902,034 Population in 1880 was. 15,468

TAX FREE.—All bonds are exempt from taxation.

NEW CASTLE.— { S. W. SMITH, Mayor.
W. M. E. MARSHALL, Clerk.

This city is the capital of Lawrence County. In 1897 the boroughs of West New Castle and Mahoning town were annexed to the city.
LOANS— When Due. 4s, M&S, \$25,000. Sept. 1, 1917
CITY FUNDING BONDS— Interest payable at city treasury.
4s, F&A, \$24,000. Aug. 1, 1906 Total debt April 1, 1898. \$136,500
Subject to call at any time. Tax valuation, real. 6,600,000
SEWER BONDS— Tax valuation, personal. 1,000,000
4s, F&A, \$15,000. Aug. 1, 1911 Total valuation, 1897. 7,600,000
Subject to call after 1906. Assessment about ¾ actual value.
STREET IMPROVEMENT BONDS— County tax (per \$1,000). \$3.50
4s, F&A, \$40,000. Aug. 1, 1904 City tax (per \$1,000). 10.00
Subject to call at any time. School tax (per \$1,000). 5.00
4s, F&A, \$40,000. Aug. 1, 1916 Population 1890 was. 11,600
Subject to call after 1906. Population 1898 (estimated). 27,000

TAX FREE.—Bonds are exempt from taxation.

NORRISTOWN.— { JOHN H. WILLIAMS, Mayor.
SIMON PAGEL, Treasurer.

This borough is the capital of Montgomery County.
LOANS— When Due. 4s, J&J, \$59,500. Jan. 1, 1915
BOROUGH BONDS—(reg.) Bond. debt Feb. 15, '98. \$370,500
4s, J&J, \$29,400. July 1, 1904 Tax valuation 1897. 9,273,490
Subject to call at any time. Assessment about ¾ actual value.
4s, J&D, \$14,300. Dec. 1, 1908 State & Co. tax (p. \$1,000). \$2.00
Subject to call at any time. Borough tax (per \$1,000). 6.50
4s, J&J, \$67,000. Jan. 1, 1913 Average school tax. 4.00
Optional after Jan. 1, 1898 Population 1890 was. 19,791
3½s. \$200,000. Oct. 1, 1927 Population 1896 (est.). 22,000
(Subject to call after 1902.)

INTEREST is payable at the Borough Treasurer's office

DEBT LIMITATION.—Pittsburg's debt is limited by State Constitution to 7 per cent of the assessed value of real estate.

ASSESSED VALUATION.—The city's assessed valuation (estimated at about cash value) and tax rate have been as follows:

Table with columns: Year, Real, Personal, Total, Rate of Tax per \$1,000. Rows for years 1898 to 1884.

For the year 1898 the assessed valuation of real estate includes the valuation of property to the amount of \$103,669,412 which paid a rural tax (two-thirds of full tax), and \$11,538,978 which paid a so-called agricultural tax, or one-third of the full tax rate.

POPULATION.—In 1890 population was 238,617; in 1880 it was 156,389; in 1870 it was 86,076. Estimated April 1, 1898, 291,000.

PITTSBURG SCHOOL DISTRICT.—

LOANS—When Due. Assessment about 1/2 actual value. 4s, g., M&S, \$25,000 g. Sept. 1, 1904. Population in 1890 was...11,012

PITTSTON.—E. J. McDONNELL, Treasurer.

This borough is in Luzerne County.

LOANS—When Due. Bonded debt Mar. 1, 1898 \$48,300. PAIVING AND SEWER BONDS—4 1/2s, J&J, \$33,300...Jan. 15, 1915

TAX FREE—All bonds exempt from taxation.

INTEREST is payable at the Treasurer's office, Pittston.

PLYMOUTH—DANIEL B. LODUER, Burgess.

This borough is in Luzerne County.

LOANS—When Due. Total debt Jan. 1, 1897...\$27,277. COUPON BONDS—5s, A&O, \$22,900...Oct. 1, '97 to '07

POTTER COUNTY.—ASA F. RAYMOND, Treas.

County seat is Coudersport.

LOANS—When Due. Assessment about 1 1/2 actual value. 5s, J&J, \$5,000...Jan. 1, 1898

POTTSVILLE.—S. M. MORTIMER, Treasurer.

Pottsville is in Schuylkill County.

LOANS—When Due. Bonded debt Mar. 1, '97.. \$109,500. FUNDING BONDS—4s, A&O, \$15,000...Oct. 1, 1900

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.

PUNXSUTAWNEY.—{ T. M. KURTZ, Burgess. { J. R. LOWRY, Secretary.

This borough is in Jefferson County.

LOANS—When Due. Total debt Jan. 1, 1898.. \$28,334. PAVING BONDS—4s, J&J, \$8,000...Jan. 1, 1927

VALUE of city property, \$8,940.

INTEREST on paving bonds payable at Borough Treasurer's office, and on the refunding bonds at the First National Bank, Punxsutawney.

READING.—{ JACOB WEIDEL, Mayor. { H. H. HAMMER, Clerk.

This city is the County seat of Berks County.

LOANS—When Due. LOANS—When Due. 4s, A&O, \$99,000...Apr. 1, 1903. 4s, J&J, \$63,000...Jan. 1, 1906

INTEREST is payable at the office of the City Treasurer.

TOTAL DEBT.—

Table with columns: Bonded debt (including water debt), Sinking funds, Net debt, Water debt (included above). Rows for years 1896, 1895, 1892.

TAX FREE.—All issues of the city's bonds are exempt from taxation CITY PROPERTY.—The city owns its water works, valued at \$1,250,000, real estate worth \$225,000, and other property to the amount of \$101,194; making a total of \$1,576,194.

ASSESSED VALUATION.—The city's assessed valuation (about two-thirds of cash value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Ass'd Valuation, Rate of Tax per \$1,000. Rows for years 1898 to 1880.

POPULATION.—In 1890 population was 58,661; in 1880 it was 43,278; in 1870 it was 33,930; in 1896 (estimated), 90,000.

RENOVO.—{ GEO. O. MILLER, Mayor. { JOHN SMITH, Treasurer.

This borough is in Clinton County.

LOANS—When Due. Bonded debt Jan. 1, 1898 \$48,000. REFUNDING WATER BONDS—4 1/2s, J & J, \$30,000...July 1, 1906

TAXES on the above securities are paid by the borough.

SCHUYLKILL CO.—ELIAS DAVIS, Treasurer.

County seat is Pottsville.

LOANS—When Due. Interest payable in Pottsville. 4s, A&O, \$37,300...Apr. 1, 1909. Total debt Feb. 15, 1898 \$68,200

SCRANTON.—{ JAS. G. BAILEY, Mayor. { E. J. ROBINSON, Comptroller.

This city is in Lackawanna County.

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, Outstanding. Rows for Bridge loans, City improvement, Funding loan, Municipal building, Redemption bonds.

TAX FREE.—All bonds issued by this city are tax exempt.

TOTAL DEBT.—The subjoined statement shows Scranton's indebtedness on the dates mentioned.

Table with columns: Total bonded debt, Floating debt, Total municip. debt, Less sinking funds, Net debt. Rows for Apr. 5, '97, Apr. 1, '95, July, 1894, Jan. 1, '94.

In addition to the above-stated assets, the city purchased bond of the redemption loan series of 1893, amounting to \$104,000, for investment for the benefit of its several sinking funds.

ASSESSED VALUATION.—The city's assessed valuation (about one-third cash value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000. Rows for years 1896 to 1880.

*This amount includes occupations as well as other personal property

POPULATION.—In 1890 population was 75,215; in 1880 it was 45,850; in 1870 it was 35,092; in 1892 (local estimate) it was 80,000.

SEWICKLEY.—{ J. C. CHAPLIN, Chairman Fin. Com. { J. A. KNOX, Clerk.

Sewickley is in Allegheny County.

LOANS—When Due. Bonded debt Apr. 1, '98.. \$99,500. STREET IMP. BONDS—4 1/2s, F&A, \$3,500...Var.

INTEREST is payable at the First National Bank of Sewickley.

CITY PROPERTY.—The borough owns a water plant and other available assets amounting to about \$150,000.

SHAMOKIN.—M. C. FARROW, Burgess.

This borough is in Northumberland County.

LOANS—When Due. 4s, M&S, \$2,500...Sept. 9, 1905. BOROUGH PURPOSES—4 1/2s, M&S, \$10,000...Sept. 9, 1905

TAXES on the above securities are all paid by the borough.

OPTIONAL.—All of the borough's bonds are subject to call after five years from date of issue.

INTEREST is payable at the office of the borough treasurer.

SHARON—MALIN EWING, Secretary.

This borough is in Mercer County.

Table with columns: LOANS, BOROUGH BONDS, REFUNDING, STREET IMPROVEMENT BONDS, OPTIONAL. Includes details on debt, valuation, and population.

SHARPSBURG.—GEO. L. WALTER, Chairman Finance Committee.

Sharpsburg is in Allegheny County.

Table with columns: LOANS, WATER BONDS, FUNDING BONDS, SEWER BONDS, ELECTRIC LIGHTS. Includes details on debt, valuation, and population.

INTEREST on the water bonds is payable in Philadelphia; on the electric bonds in Pittsburgh. TAX FREE.—All bonds are exempt from taxation.

SHENANDOAH.—{ ADOLPH P. TABER, Burgess. T. J. DAVIES, Treasurer.

Table with columns: LOANS, REFUNDING BONDS, WATER BONDS, OPTIONAL. Includes details on debt, valuation, and population.

OPTIONAL.—All above bonds are subject to call at any time. TAX FREE.—All bonds free of tax to holders.

SOUDERTON.—HENRY B. FREED, Burgess.

This borough is in Montgomery County.

Table with columns: LOANS, WATER BONDS, REDEMPTION BONDS. Includes details on debt, valuation, and population.

SOUTH BETHLEHEM.—THOS. GANEY, Clk.

This borough is in Northampton County.

Table with columns: LOANS, MARKET BUILDING BONDS, PERMANENT STREET IMP. BONDS, REDEMPTION BONDS. Includes details on debt, valuation, and population.

OPTIONAL.—The \$15,000 of market building bonds are subject to call ten years from date of issue, at the option of the borough; all other issues fifteen years.

SOUTH CHESTER.—

This borough, located in Delaware County, has been annexed to the city of Chester, and the debt below assumed by that city.

Table with columns: LOANS, BOROUGH BONDS. Includes details on debt, valuation, and population.

SUNBURY.—{ P. H. MOORE, Chief Burgess. HARRY LANDAU, Clerk.

This borough is the county seat of Northumberland County. The borough of East Sunbury was annexed March 3, 1896.

Table with columns: LOANS, BOROUGH BONDS. Includes details on debt, valuation, and population.

TIOGA COUNTY.—ROSS A. MITCHELL, Treas.

County seat is Wellsboro.

Table with columns: LOANS, COUNTY BONDS. Includes details on debt, valuation, and population.

OPTIONAL.—All bonds issued by this county are subject to call at any time.

TITUSVILLE.—{ W. B. BENEDICT, Mayor. JULES A. C. DUBAR, Comptroller.

This city is in Crawford County.

Table with columns: LOANS, CITY BONDS, WATER BONDS, SEWER BONDS, SINKING FUND BONDS. Includes details on debt, valuation, and population.

INTEREST is payable by the City Treasurer. CITY PROPERTY.—The city owns a water works and electric light plant, and other property and assets amounting to about \$278,992.

POPULATION.—The population in 1890 was 8,073; in 1880 it was 9,046; in 1870 it was 8,639.

TITUSVILLE SCHOOL DISTRICT.—

Table with columns: Tot. bds., Tax valuation. Includes details on debt and valuation.

TURTLE CREEK.—J. H. HOLMES.

This borough is in Allegheny County.

Table with columns: LOANS, BOROUGH BONDS, SCHOOL BONDS. Includes details on debt, valuation, and population.

INTEREST on the borough bonds is payable at the Chemical National Bank, New York City, and on the school bonds at the Citizens' Bank of Turtle Creek.

TYRONE.—T. J. GATES, Treasurer.

This borough is in Blair County.

Table with columns: Bonded debt, Assessed valuation, Assessment, Population. Includes details on debt, valuation, and population.

UNION COUNTY.—D. R. SMITH, Treasurer.

County seat is Lewisburg.

Table with columns: LOANS, BRIDGE BONDS, Int. payable at County Treasury. Includes details on debt, valuation, and population.

WARREN.—This borough is in Warren County.

Table with columns: Bonded debt, Assessed valuation, Assessment, Population, SCHOOL DISTRICT. Includes details on debt, valuation, and population.

WASHINGTON.—In Washington County.

Table with columns: Total debt, Tax valuation, Tax rate. Includes details on debt, valuation, and population.

WEST CHESTER.—W. S. UNDERWOOD, Treas.

This borough is the capital of Chester County.

Table with columns: LOANS, WATER BONDS, REDEMPTION BONDS, Sinking fund. Includes details on debt, valuation, and population.

All taxes on bonds are paid by the borough. WATER WORKS, Etc.—The borough in 1898 owned water works, school houses and other buildings valued at \$275,000.

WESTMORELAND CO.—W. D. REAMER, Commissioner.—County seat is Greensburg.

Table with columns: LOANS, COUNTY BONDS. Includes details on debt, valuation, and population.

WILKES-BARRE.—FRANK DETRICK, Clerk.

Wilkesbarre is in Luzerne County.

The assessed valuation of the city given in the following statement is very low, being only about one-seventh of the actual value 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.

Table with columns: LOANS, CERTIFICATES, EXTENSION BONDS, IMPROVEMENT BONDS, REFUNDING BONDS, SEWER BONDS. Includes details on debt, valuation, and population.

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.

TOTAL DEBT, Etc.—The city's bonded debt on April 1, 1897, was \$493,700; floating debt, \$53,762; total debt, \$547,462; sinking fund assets, \$119,386; net debt, \$428,040. The city has no water debt.

CITY PROPERTY.—The city owns property valued at \$246,721.

SCHOOL DISTRICT.—The Wilkesbarre School District in April, 1895, had a debt of \$101,500. Assessed valuation, \$5,747,998; population (estimated), 43,000. In 1896 five per cent bonds for \$45,000 maturing from 1901 to 1911, were sold.

WILKINSBURG.—JAMES G. STORER, Secy.

This borough is in Allegheny County.

Table with columns: LOANS, SEWER BONDS, STREET BONDS. Includes details on debt, valuation, and population.

TAX FREE.—The sewer bonds are exempt from taxation. INTEREST is payable at the First National Bank of Wilkinsburg.

WILLIAMSPORT.—{ JAMES MANSSEL, Mayor. V. W. QUIGEL, Treas.

Williamsport is the capital of Lycoming County. Bonds all exempt.

Table with columns: LOANS, CITY BONDS. Includes details on debt, valuation, and population.

Sinking fund.....	\$9,200
Net debt Feb. 17, 1898.....	681, 00
Tax valuation 1898.....	9,200,000
Assess'mt abt. 50% actual value.	

Total tax (per \$1,000) 1897.....	\$15'00
Population 1890 was.....	27,132
Population 1897 (est).....	32,000

A sinking fund tax of \$1.50 per \$1,000 is levied on all taxable property 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.

WILMERDING.—{ H. H. WELSH, Burgess.
C. C. COWELL, Borough Clerk.

This borough, organized in 1890, is in Allegheny County.

LOANS—	<i>When Due.</i>	
BUILDING BONDS—		
5 ² s, M&S, \$5,000.....	Mar. 1, 1902	
SCHOOL BONDS—		
5s, A&O, \$26,000.....	Apr. 1, 1911	
STREET IMPROVEMENT BONDS—		
5s, A&O, \$63,500.....	Oct. 1, 1915	
5s, A&O, \$33,000.....	Oct. 1, 1926	

Total debt Feb. 15, 1898.....	\$125,000
Tax valuation, real.....	1,760,000
Tax valuation, personal.....	130,000
Total valuation 1897.....	1,890,000
Actual value (est.).....	3,000,000
Total tax (per \$1,000).....	\$18'00
Population in 1890 was.....	419
Population in 1898 (estim'd).....	3,000

INTEREST on the street improvement bonds is paid by the Second National Bank, Pittsburg, Pa.

TAX FREE. The street improvement bonds are free from taxation.

YORK.—{ CHARLES W. BRANT, Mayor.
GEO. W. LOUCKS, Treasurer.

York is the capital of York County.

LOANS—	<i>When Due.</i>	
HIGHWAY IMP. BONDS—		
4s, J&J, \$21,000.....	July 1, 1914	
4s, A&O, \$9,000.....	Oct. 1, 1917	
4s, A&O, \$30,000.....	Oct. 1, 1916	
4s, A&O, \$40,000.....	Apr. 1, 1917	
4s, A&O, \$20,000.....	Apr. 24, 1905	
4s, F&A, \$17,000.....	Feb. 1, 1910	
4s, M&S, \$10,000.....	Sept. 1, 1915	

4s, A&O, \$27,000.....	Oct. 1, 1917	
Interest is payable at York, Pa.		
Bonded debt Sept. 4, '97.....	\$204,000	
Tax valuation 1896.....	11,824,000	
Assessment about $\frac{2}{3}$ actual value.		
Total tax (per \$1,000).....	\$18'00	
Population in 1890 was.....	20,793	
Population in 1880 was.....	13,940	
Population in 1897 (est.).....	27,000	

TAX FREE.—All of the above securities are exempt from taxation.

CITY PROPERTY.—The city in 1896 owned public buildings and available assets amounting to \$74,675.

YORK SCHOOL DISTRICT. —JOHN F. RUDISILL, Sec'y.		
4s, \$68,000.....	Assessed valuation '97	\$11,000,000
Bonded debt Feb. 1, 1898.....	Assessment $\frac{3}{4}$ actual value.	
Sinking fund.....	Tax rate (per \$1,000) '97.....	\$15'50
Net debt Feb. 1, 1898.....	Population 1897 (est.).....	23,000

ADDITIONAL STATEMENTS.

In the table below we show the outstanding debt and the assessed value of property of such counties in the State of Pennsylvania as are not included among the foregoing returns. We add in each case the population from the Census of 1890:

Name of County.	Total Debt.	Assessed Valuation.	Population.
Adams.....	\$9,891	\$11,502,624	33,486
Beaver.....	26,000	25,348,192	50,077
Bedford.....	18,000	8,747,243	38,644
Bradford.....	150,000	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	66,375
Cameron.....	44,500	973,665	7,238
Carbon.....	153,250	5,603,227	38,624
Centre.....	No debt.	11,965,364	43,269
Clarion.....	No debt.	8,866,275	36,802
Clearfield.....	221,800	20,228,087	69,565
Columbia.....	151,000	11,891,954	36,832
Cumberland.....	No debt.	22,289,408	47,271
Elk.....	24,000	3,726,884	22,239
Erie.....	No debt.	33,581,933	86,074
Forest.....	36,000	2,359,518	8,482
Franklin.....	No debt.	17,649,250	51,433
Fulton.....	No debt.	1,028,019	10,137
Greene.....	No debt.	12,991,309	28,935
Jefferson.....	109,100	12,916,101	44,005
Lawrence.....	No debt.	17,718,613	37,517
Lebanon.....	46,825	32,441,990	48,131
Lehigh.....	No debt.	37,562,484	76,631
Mercer.....	34,310	23,005,025	55,744
Northumberland.....	130,000	8,753,750	16,698
Pike.....	No debt.	1,218,847	9,412
Snyder.....	9,250	4,547,354	17,651
Somerset.....	4,500	9,414,420	37,317
Sullivan.....	46,933	1,849,555	11,620
Susquehanna.....	15,000	4,219,773	40,093
Venango.....	No debt.	12,888,381	46,640
Warren.....	96,500	10,178,251	37,585
Washington.....	No debt.	40,221,824	71,155
Wayne.....	42,750	4,561,943	31,010
Wyoming.....	No debt.	3,670,055	15,891
York.....	7,000	42,865,431	99,489

State of Delaware.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State.....	One of Original Thirteen
Total area of State (square miles).....	2,120
State Capital.....	Dover
Governor (term expires Jan., 1901).....	Ene W. Tunnel
Secretary of State (term expires with Gov.).....	James H. Hughes
Treasurer.....	Wm. M. Ross

Legislature meets biennially in odd years on the first Tuesday in January, and pay is limited to 60 days.

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 SUPPLEMENT of April, 1894, 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—	<i>Interest.</i>	<i>Principal.</i>	
NAME AND PURPOSE.	<i>Rate Payable.</i>	<i>When Due.</i>	<i>Outstand'g.</i>
Bond iss. to school fund 1881.....	6	July 1, 1906	\$156,750
Cer. to Delaware College 1877.....	6	perpetual	83,000
Hospital improvement 1895.....	3 $\frac{1}{2}$ J & J	July 1, 1915	35,000
Subject to call on or after July 1 1906.			

LOANS—	<i>Interest.</i>	<i>Principal.</i>	
NAME AND PURPOSE.	<i>P. Ct. Payable.</i>	<i>When Due.</i>	<i>Outstand'g.</i>
Part of ser. "B" refund. 1887.....	3 J & D	June 1, 1907	\$250,000
Refunding, 1897.....	3 J & D	Dec. 1, 1927	245,000
Subject to call after 1922.			

INTEREST.—On a part of the bonds of series "B" and of the Refunding bonds of 1897 is payable at the Philadelphia National Bank in Philadelphia.

TOTAL DEBT, ETC.—The total liabilities on Dec. 31, 1897, were \$844,750. Total assets were \$1,120,816; assets in excess of liabilities \$276,066. The total assets include bank stocks \$477,702; mortgages on railroads \$385,000, and bonds. \$161,750. The total debt Jan. 2, 1898, was \$769,750; in 1890 it 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 1897 it was \$77,632,079.

DEBT LIMITATION.—Neither the new Constitution (adopted June 4, 1897,) nor the old Constitution nor the State statutes contain any general provisions authorizing bond issues or limiting the debt-making power, except that the new Constitution—

(1) Forbids the State (Article 8, Sec. 3) to borrow money or 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."

(2) Forbids any county, city, town or other municipality (Article 8, 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."

(3) 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 corporations, 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 needs.

POPULATION OF STATE.—The population of Delaware has been as follows in the years mentioned:

1890.....	168,493	1860.....	112,216	1830.....	76,748
1880.....	146,608	1850.....	91,532	1820.....	72,749
1870.....	125,015	1840.....	78,085	1810.....	72,674

CITIES, COUNTIES AND TOWNS IN THE STATE OF DELAWARE.

DOVER.—C. B. HOPE, Treasurer.

Dover is the capital of Delaware and the county seat of Kent County.

LOANS—	<i>When Due.</i>	Assess't about same as actual value.
WATER BONDS—		County tax (per \$1,000).....
4s, J&J, \$12,000.....	July 1, 1901	2'20
Bonded debt Apr. 1, 1898.....	\$12,000	Population 1890 was.....
Total valuation 1897.....	1,723,000	Population 1898 was.....

Bonds are subject to call in numerical order on 3 months' notice. INTEREST is payable at the Farmer's Bank of Dover.

KENT COUNTY.—County seat is Dover.

LOANS—	<i>When Due.</i>	Bonded debt Jan. 1, '98.....	\$40,000
COUNTY BONDS—		Floating debt certifs.....	27,300
4s, semi-an., \$40,000.....	Optional	Total debt Jan. 1, '98.....	67,300
CERTIFICATES—		Tax valuation 1897.....	14,282,672
6s, semi-an., \$9,800.....	Optional	Co. tax, per \$1,000.....	\$4'70
5s, semi-an., \$5,000.....	Optional	Population in 1890 was.....	32,664
4 $\frac{1}{2}$ s, semi-an., \$2,500.....	Optional	Population in 1896 (est.).....	33,000

NEWARK.—GEORGE W. WILLIAMS, Treasurer.

Newark is in New Castle County.

LOANS	<i>When Due.</i>	Tax valuation, real.....	\$600,000
ELECTRIC-LIGHT BONDS—		Tax valuation, personal.....	40,000
5s, J&D, \$5,000.....	1898 & 1903	Total valuation 1894.....	640,000
REFUNDING WATER BONDS—		County tax (per \$1,000).....	\$4'00
4s, \$37,000.....	1926	Town tax (per \$1,000).....	10'00
(Subject to call after 1906.)			
Bonded debt Aug. 1, '97.....	\$42,000	Population 1890 was.....	1,191
Population 1880 was.....1,148			

INTEREST is payable at the National Bank of Newark, Delaware.

NEW CASTLE CO.—H. G. RETTEW, Treas.

County seat is Wilmington.

LOANS—	<i>When Due.</i>	REFUNDING BONDS—	
COURT HOUSE LOAN—		4s, \$150,000.....	1910-1924
4 $\frac{1}{2}$ s, J&J \$69,900.....	July 1, 1899	(\$10,000 yearly on Dec. 1.)	
BRIDGE BONDS 1893—		Total debt Jan. 1, 1898.....	\$472,900
5s, M&N, \$100,000, g. Sept. 1, 1904		Total valuation '97.....	52,773,175
\$10,000 due yearly to Sept. 1, 1913		Assessment $\frac{2}{3}$ to $\frac{1}{2}$ actual value.	
FUNDING DEBT—		County tax (per \$1,000).....	\$5'00
5s, J&J, \$78,000.....	\$10,000 yearly	Population 1890 was.....	97,182
5s, M&N, 60,000, g.....	1904-1909	Population 1880 was.....	77,716
(\$10,000 due yearly.)			

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.

SUSSEX COUNTY.—ISAAC B. SHORT, Treas.

Georgetown is the county seat.

LOANS—	<i>When Due.</i>	Bonded debt Mar. 1, '97.....	\$42,500
6s, \$17,500.....		Assessed valuation '97.....	10,576,232
4 $\frac{1}{2}$ s, \$12,500.....		Population 1890.....	38,647
4s, \$12,500.....			

WILMINGTON.—{ C. R. JEFFERIS, Mayor.
T. C. PYLE, Auditor.

The city of Wilmington is in New Castle County.

LOANS—	<i>Interest.</i>	<i>Principal.</i>	
NAME AND PURPOSE.	<i>P. Ct. Payable.</i>	<i>When Due.</i>	<i>Outstand'g.</i>
Board of Educ. loan No. 28.....	5 M & S	Sept. 1, 1899	\$24,000
Funding loan.....	No. 29 4 $\frac{1}{2}$ M & N	Nov. 1, '98-1904	49,000
} \$7,000 yearly.			
Park loan.....	No. 33 3 $\frac{1}{2}$ A & O	1915 to 1917	150,000
} part each year.			
do.....	4 A & O	A & O 1, 1924	50,000
do.....	4 A & O	1925	15,000

NAME AND PURPOSE.	Interest— Rate.	Payable.	Principal.	
			When Due.	Outstand'g.
Crematory loan.....	4	-----	1899 to 1907 \$1,500 y'ly in Apr.	\$13,500
Street and sewer bonds....	4½	A & O	Apr. 1, 1921	45,400
do do	4½	A & O	Oct. 1, 1921	50,950
do do	4½	A & O	Apr. 1, 1922	52,500
do do	4½	A & O	Oct. 1, 1922	1,150
do do	4	A & O	Oct. 1, 1918	12,150
do do	4	A & O	Apr. 1, 1919	43,900
do do	4	A & O	Oct. 1, 1919	45,250
do do	4	A & O	Apr. 1, 1920	46,600
do do	4	A & O	Oct. 1, 1920	48,050
do do	4	A & O	Apr. 1, 1921	4,050
do do	1896	A & O	Oct. 1, 1924	67,000
do do	1896	A & O	Apr. 1, 1925	62,650
do do	1896	A & O	Oct. 1, 1925	1,650
do do	1897	A & O	1925-1926	75,000
Water loan (reser.) No. 25	6	J & J	July 1, '98-1908	68,100
do (reser.) No. 26	6	M & S	Sept. '98 to 1911	51,000
do No. 31	4½	A & O	var. 1913-1914	60,000
do No. 32	4	A & O	Oct. 1, 1919-'23	25,000
do No. 32	3½	A & O	var. 1914-1915	60,000
Sinking fund loan	4, 4½, etc.		Various.	1,295,150
do do	4	A & O	1910 to 1913	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.

	Jan. 1, 1898.	July 1, 1897.	July 1, 1896.
Total bonded debt.....	\$2,018,000	\$2,087,250	\$1,982,250
Water debt (included above).....			424,100
The net indebtedness of the city in 1880 was.....			\$1,372,450.

ASSESSED VALUATION.—The assessed valuation of real estate for 1897 was \$33,960,527; in 1891 it was \$33,313,543; in 1880, \$23,200,000. Property is assessed at about 2/3 its actual value. Personal property is not taxed. For 1897 the tax rate per \$1,000 was \$14.00; for 1893 the city and school tax rate per \$1,000 was \$15.00; county tax, \$4.80.

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.

ITS DEBT, RESOURCES, Etc.

Admitted as a State - - - - - One of Original Thirteen
 Total area of State (square miles) - - - - - 12,210
 State Capital - - - - - Annapolis
 Governor (term expires 2d Wed. Jan., 1906) - Lloyd Lowndes
 Secretary of State (term expires with Gov'r) - Rich'd Dallam
 Treasurer (term expires Jan., 1900) - - Thomas J. Shryock
 Comptroller (term exp. Jan., 1900) - Phillips L. Goldsborough
 Legislature meets biennially in even years on the first Wednesday 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.

NAME AND PURPOSE.	Interest— Rate.	Payable.	Principal.	
			When Due.	Outstand'g.
Defense redemption bds. (reg.)	3-65	J & J	Jan. 1, 1899	\$3,000,000
Exchange loan, 1886.....	3	J & J	Jan. 1, 1900	628,355
do 1886 " " "	3		1901	1,270,474
do 1889 " " "	3	J & J	Jan. 1, 1903	3,079,400
do 1891 " " "	3	J & J	July 1, 1905	706,757
Insane Asylum, 1896.....	3½	J & J	1911	100,000
Penitentiary loan, 1896.....	3½	J & J	1911	500,000

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 year.

	1897.	1896.	1895.	1894.
Total funded debt.....	\$9,284,986	\$9,284,986	\$8,684,986	\$8,684,986
Sinking funds, &c.....	6,835,908	5,946,433	5,679,733	5,303,233
Net debt Oct. 1st.....	\$2,949,078	\$3,338,553	\$3,005,253	\$3,381,753

For the balance of \$3,338,553 in 1896 the State had as an offset her unproductive stocks, amounting to \$8,140,827, and \$761,550 due from accounting officers and incorporated institutions.

The "Defense Redemption Loan" is secured by a special tax of 5½ cents, and the "Exchange Loan" of '86, ¼ cent on each \$100 of the assessed valuation.

The receipts of the State for the year ending Sept. 30, 1897, amounted to \$2,772,055; balance in treasury Sept. 30, 1896, \$916,043; total, \$3,688,098; disbursements, \$2,980,960. The cash balance in the treasury on September 30th, 1897, amounted to \$707,138.

ASSESSED VALUATION, ETC.—The following table shows the total funded debt, available assets, assessed valuation and tax rate.

Years.	Total Funded Debt.	Available Assets.	Total Assessed Val.	Tax Rate per \$1,000.
1897.....	\$9,284,986	\$6,335,908		
1896.....	9,284,986	5,946,433	\$540,461,747	\$1-77½
1895.....	8,684,986	5,679,733	534,930,476	1-77½
1894.....	8,684,986	5,303,233	529,138,103	1-77½
1893.....	8,684,986	6,025,414	524,056,241	1-77½
1892.....	8,684,986	5,602,699	515,137,528	1-77½
1890.....	10,691,124	6,278,907	482,184,824	1-77½
1884.....	10,965,934	3,992,851	469,593,225	1-87½
1880.....	11,277,110	3,649,442	459,187,408	1-87½

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 delegated 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.—			
1890.....	1,042,390	1860.....	687,049
1880.....	934,943	1850.....	583,034
1870.....	780,894	1840.....	470,019
		1830.....	447,040
		1820.....	407,350
		1810.....	380,546

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.

SAVINGS BANKS INVESTMENTS.—There are in this State general banking laws under which savings banks may be organized, and yet we notice that even in 1890 a special charter was granted incorporating the Germania Savings Bank of Baltimore. However, in both the general and special laws there appears to be a pretty general authority granted for investing the deposits. The general law states that—

Any savings institution incorporated under this article shall be capable 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, the power to loan the deposits is made a little more definite. The section referring to that subject states that the "corporation shall have power to borrow money, receive money on deposit, loan money 'taking such security therefor, either real or personal, as the Board of Directors may deem sufficient; provided that no part of the funds of said corporation shall be loaned to an officer or director thereof."

We cannot discover any marked difference in the two provisions cited, 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 general provision, since no limit is made and loaning on bond and mortgage is always a legitimate part of the business of savings banks.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MARYLAND.

ABERDEEN.—J. A. SWINGLEY, Clerk.

This town is in Harford County.	
LOANS—	When Due.
WATER BONDS—	Sinking fund..... \$3,000
5s, semi-an., \$15,000.....	Net debt Nov. 1, 1897..... 13,500
Subject to call 1912.....	Assessed valuation, real..... 300,000
Interest payable at First National Bank, Aberdeen.	Assessed valuation, per al..... 100,000
Bonded debt Nov. 1, 1897.....	Total valuation 1897..... 400,000
15,000	Assessment about 2/3 actual value.
Floating debt.....	Tax rate (per \$1,000) 1897..... \$14.55
1,500	Population in 1890 was..... 448
Total debt Nov. 1, 1897.....	Population in 1897 (est.)..... 1,000
16,500	

ALLEGANY CO.—{ Wm. J. MILLER, Clk to Comm'r. J. E. MACKBETH, Treasurer.

County seat is Cumberland.	
LOANS—	When Due.
COURT HOUSE BONDS—	Bonded debt Mar. 1, '96..... \$196,500
4s, A & O, \$100,000.....	Floating debt..... 10,000
1915-1934	Total debt Mar. 1, 1896..... 206,500
(\$5,000 due yearly.)	Tax valuation 1896..... 20,199,375
INSANE ASYLUM—	State tax (per \$1,000)..... \$1-77½
4s, A & O, \$21,500.....	County tax (per \$1,000)..... \$8-80
July 1, 1900	Population in 1890 was..... 14,571
(\$5,000 due yearly.)	Population in 1880 was..... 38,012
SCHOOL HOUSE BONDS—	
4s, A & O, \$75,000.....	
1900-1914	
(\$5,000 due yearly.)	

OPTIONAL.—All of the county's bonds are subject to call.
INTEREST on court house bonds is payable by Hambleton & Co., Baltimore; on insane asylum and school house bonds at Cumberland.

TAX FREE.—All bonds issued by the county are exempt from county taxation.

ANNE ARUNDEL CO.—A. K. STARTING, Clerk.—County seat is Annapolis.

County seat is Annapolis.	
LOANS—	When Due.
COUNTY BONDS—	Total debt..... \$67,000
5s, J. & J., \$20,000.....	Sinking fund assets..... 6,000
July 1, 1902	Net debt Feb. 15, 1898..... 61,000
(\$5,000 every 5 yrs.) to July 1, 1917	Tax valuation 1897..... 12,516,659
SCHOOL HOUSE BONDS—	Assessment is 3/4 actual value.
5s, J & J, \$12,000.....	State tax (per \$1,000)..... \$1-75
July 1, 1899	County tax (per \$1,000)..... \$11-60
(\$2,000 every 2 yr.) to July 1, 1909	Average school tax..... 20-00
Bonded debt Feb. 15, 1898.....	Population 1890 was..... 34,094
\$37,000	
Floating debt.....	
30,000	

TAX FREE.—All bonds issued by this county are exempt from county and State tax.

BALTIMORE.—{ WILLIAM T. MALSTER, Mayor. J. FRANK SUPPLEE, City Register.

Baltimore is in Baltimore County.			
LOANS—	Interest—	Principal.	
NAME AND PURPOSE.	P. Ct. Payable.	When Due. Outstand'g.	
City Hall, 1870.....	6	Q-J	Mch. 15, 1900 \$1,000,000
do do, 1874.....	6	Q-J	Mch. 7, 1902 500,000
Refunding.....	3½	J & J	July 1, 1936 x1,453,300
Four million.....	3½	M & S	Mch. 1, 1945 x1,420,500
Consolidated refund., 1890 r	3½	J & J	July 1, 1930 x5,000,000
Funding loan.....	6	Q-J	July 1, 1900 800,000
Funding loan of.....	5	M & N	July 1, 1916 x1,000,000
Harford Run Improvement r	4	J & J	Jan. 1, 1920 x250,000
do do Sewer.....	4	J & J	Nov. 3, 1904 x350,000
Internal Improvement.....	3½	J & J	July 1, 1928 x4,850,000
Jones' Falls.....	6	Q-F	Apr. 9, 1900 800,000
do do.....	5	Q-F	Apr. 9, 1900 x957,000
do do.....	3-65	Q-F	Apr. 9, 1900 x483,000
do do.....	3½	Q-F	Apr. 9, 1900 x160,000
do do.....	3	Q-F	Apr. 9, 1900 x100,000
McDonogh Extension, 1893.....	5	M & S	Sept. 1, 1916 x280,000
Patterson Park.....	4	Q-J	Oct. 1, 1920 x200,000
Paving.....	4	M & N	Nov. 1, 1920 x500,000
Public Improvements, 1893.....	3½	J & J	Jan. 1, 1940 x5,284,400
Water.....	5	M & N	July 1, 1916 x5,000,000
do.....	4	M & N	Nov. 1, 1922 x500,000
do.....	4	M & N	Nov. 1, 1926 x1,000,000
Western Maryland.....	6	J & J	Jan. 1, 1902 1,000,000
do do.....	4	J & J	July 1, 1925 x684,000
do do.....	3½	J & J	Jan. 1, 1927 1,704,000

BONDS GUARANTEED.—West. Md. RR., 3d M..... 6 J & J Jan. 1, 1900 875,000
 Overdue stock, no interest allowed..... 19,376

† 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 in loan of 1870, is payable at the National Farmers & Planters' Bank of Baltimore; on the Jones Falls loans, refunding, 1936, 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 Merchants' National Bank of Baltimore; on internal improvement loan, Harford Run loans, paving bonds of 1881 and the funding loan of 1878, at the Farmers' & Merchants' 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.

Table with 3 columns: Dec. 31, 1897, Dec. 31, '96, Dec. 31, '95. Rows: Bonded debt (water debt incl.), Sinking fund and other assets.

Net debt \$17,649,907 \$15,833,876 \$14,922,620
Total water debt (included in net debt) 1897, \$7,198,000. In addition to the bonded debt, as given above, for January 1, 1898, the city had a floating debt of \$230,402.

INTEREST CHARGE.—Of total debt as above (\$36,170,576) interest is payable from taxation on only \$23,767,700.

ASSESSED VALUATION, ETC.—City's assessed valuation (about 80 per cent cash value), and tax rate have been as follows:—

Table with 4 columns: Years, Real, Personal, Total. Rows: 1898, 1897, 1896, 1895, 1890 (about), 1886, 1880.

POPULATION.—In 1890 population 434,439; in 1880 it was 332,313; in 1870 it was 267,954. Population 1896 (local authority) was 500,000.

CECIL COUNTY.—JOHN BANKS, Asst. Treas.

County seat is Elkton.
LOANS—When Due.
SCHOOL BONDS—5s, J&D, \$10,000.....1900-1919 (\$500 yearly on June 1.)
Total debt, March 13, 1898, \$10,000

CUMBERLAND.—W. G. MELLINGER, Mayor. W. B. CLARK, City Clerk.

Cumberland is the capital of Allegheny County. Bonds are tax free.

Table with 4 columns: NAME AND PURPOSE, P. Ct., Payable, When Due, Outstand'g. Rows: Pennsylvania R. R. bonds, Consolidated debt bonds, Water Improvement bonds, Water extension bonds, Funding bonds, Water bonds.

INTEREST is payable at Cumberland.
TOTAL DEBT, ETC.—The total bonded debt on February 1, 1898, was \$513,000; deduct sinking fund assets, \$43,000; net bonded debt, \$470,000; the floating debt on the same date was \$8,000.

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 \$19.87.

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.

FREDERICK.—H. K. YEAKLE, Mayor. L. M. NIXDORFF, City Register.

The county seat of Frederick County.

Table with 2 columns: REFUNDING BONDS—When Due, Total debt. Rows: 4s, J&J, \$512,500.....July 1, 1918 Subject to call after July 1, 1903. RESERVOIR BONDS—4s, J&J, \$35,000.....July 1, 1924 Subject to call after July 1, 1904 Interest payable in Frederick. Bonded debt Feb. 1, '98. \$547,500 Floating debt.....6,000

FROSTBURG.—JOSEPH BEAR, Mayor. ROBERT P. MASON, Clerk.

This city is in Allegany County.

Table with 2 columns: WATER BONDS—When Due, Bonded debt Jan. 1, 1898 \$55,000. Rows: 6s, J&J, \$17,000.....July 1, 1920 5s, J&J, 15,000.....July 1, 1920 4 1/2s, J&J, 23,000.....July 1, 1920 All bonds subject to call at any time Interest payable in Frostburg.

The \$40,000 water bonds, and a subsequent issue of \$15,000, are to be refunded by 4 per cents, payable in 1938.

HAGERSTOWN.—MARTIN L. KEEDY, Mayor. H. K. STARTZMAN, Tax Collector

This is the county seat of Washington County.

Table with 2 columns: LOANS—When Due, Interest payable in Hagerstown. Rows: STREET BONDS—4s, J&J, \$70,000.....Part yearly Exempt from city and county tax. PAVING BONDS—4s, \$3,200.....1901 to 1916 4s, \$4,400.....1901 to 1911 (\$400 annually.)

LAUREL.—EDWARD PHELPS, Mayor.

This city is in Prince George County.

Table with 2 columns: LOANS—When Due, Sinking fund. Rows: SIDEWALK & ST. IMP. BONDS—5s, \$10,000.....1898 Tax valuation 1897.....1,025,000 Assessment is 3/4 actual value. Total tax (per \$1,000).....14-225 Population in 1890 was.....1,984 Population in 1895 (est.).....3,000

Bonds due in 1898 are exempt from taxation.

MONTGOMERY CO.—W. W. WELSH, Clerk.

County seat is Rockville.

Table with 2 columns: LOANS—When Due, Tax valuation, person's. Rows: COURT HOUSE BONDS—4s, A&O, \$36,000.....1898 to 1915 (\$2,000 due yearly on Oct. 1.) Total debt Apr. 1, 1898. \$38,000 Tax valuation, real.....10,069,090

TAX FREE.—The above issue of bonds is exempt from taxation.

INTEREST is payable at the Montgomery Co. Nat. Bank, Rockville.

PRINCE GEORGE'S COUNTY.

County seat is Upper Marlborough.

Table with 2 columns: LOANS—When Due, Total debt Feb. 1, 1897. Rows: COUNTY BONDS—5s, July 1, \$5,000.....July 1, 1898 5s, July 1, 5,000.....July 1, 1903 5s, July 1, 10,000.....July 1, 1908 COURT HOUSE BONDS—5s, J&J, \$80,000.....July 1, 1922

INTEREST is payable at the National Bank of Baltimore.

TAX FREE.—All of the bonds issued by this county are tax exempt.

TALBOT COUNTY.—CHARLES F. STEWART, Clerk.

County seat is Easton. All bonds are tax exempt.

Table with 2 columns: LOANS—When Due, Total debt Jan. 1, 1898. Rows: RAILROAD BONDS—5s, A&O, \$33,000.....Apr. 1, 1912 Subject to call after April 1, 1902 SCHOOL BONDS (\$500)—4s&5s, A&O, \$6,000.....Oct. 1, 1898 (\$1,000 due yearly) to Oct. 1, 1903 4 1/2s, F&A, \$13,000.....Aug. 1, 1924 Subject to call after Aug. 1, 1914

WORCESTER CO.—County seat is Snow Hill.

Table with 2 columns: LOANS—When Due, Tax valuation 1896. Rows: COURT H'SE & JAIL BDS. 5s, J&J, \$22,500.....1898-1944 Total debt Mar. 20, 1898. \$22,500

TAX FREE.—The bonds are exempt from county tax.

District of Columbia.

(INCLUD'G THE LATE CORPORATION OF WASHINGTON.)

On July 1, 1878, the duties of the Sinking Fund Commissioners of the District of Columbia were transferred to the Treasurer of the United States, and since that date Congress has appropriated annually a sum 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.

Table with 4 columns: LOANS—NAME AND PURPOSE, P. Ct., Payable, When Due, Outstand'g. Rows: DISTRICT OF COLUMBIA—Fifty-yr. funding 1874 c & r 3-65 F & A Aug. 1, 1924 \$14,244,100 Refund'g reg. bonds 1891 r 3 1/2 J & J July 1, 1901 149,500 (\$100, \$500 and \$1,000 each.) Subject to call at any time. Twenty-yr fund. 1879 c & r 5 J & J July 1, 1899 750,300 Water stock.....1871 c 7 J & J Oct. 1, 1901 329,000 do.....1873 c 7 J & J July 1, 1903 14,000 LATE CORPORATION OF WASHINGTON—Thirty-year funding. 1872 c 6g M & N Nov. 1, 1902 571,100 Overdue bond, not presented.....7-3 int. ceased.....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.

† 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.

Table with 4 columns: Apr. 1, 1898, Jan. 1, 1897, Jan. 1, 1896, Jan. 1, 1895.

Total fund. debt. \$16,038,000 \$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 April 1, 1898, stock and bonds to the amount of \$5,820 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:

Table with 4 columns: Year, Real Estate, Personal Property, Total Ass'd. Rate of Tax. Rows: 1898, 1897, 1896, 1895, 1890, 1885.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

WESTERN MIDDLE STATES.

INDEX FOR THE WESTERN MIDDLE STATES, CITIES, Etc.

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INDIANA—State, Cities, &c.....	Pages 89 to 94	MICHIGAN—State, Cities, &c.....	Pages 102 to 105

State of Ohio. ITS 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. 1900) - Asa S. Bushnell.
 Secretary of State (term ends 2d Mon. Jan. '99) Charles Kinney.
 Auditor (term exp. 2d Mon. Jan. 1900) - W. D. Guilbert.
 Treasurer (term exp. 2d Mon. Jan. 1900) - 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 on November 15, 1897, was as follows:

NAME AND PURPOSE.	Interest.		Principal.		
	P. Ct.	Payable.	When Due.	Outstand'g.	
Staking fund loan.....	1887	3	J & J	July 1, 1898.	\$250,000
do do	1887	3	J & J	July 1, 1899	240,000
do do	1887	3	J & J	July 1, 1900	300,000
do do	1896	3	J & J	July 1, 1901	250,000
do do	1897	3	J & J	July 1, 1902	250,000
Domestic loan.....	Interest ceased.				1,665

TOTAL DEBT, ETC.—The total bonded debt on Nov. 15, 1897, was \$1,291,665; in 1896 it was \$1,541,665; in 1895 it was \$1,791,665; in 1894, \$2,041,665; in 1893, \$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, \$6,476,805.

COMPARATIVE STATEMENT OF THE STATE AND LOCAL DEBTS IN 1897 AND 1896.

	1897.	1896.
Funded State debt (loans).....	\$1,291,665	\$1,541,665
Irreducible State debt (trust funds)....	4,649,609	4,649,609

Local Debts—			
Debts of counties.....	\$11,333,836	\$12,587,763	
Debts of cities, first and second class....	67,472,577	72,478,234	
Debts of incorporated villages	8,297,419	6,337,406	
Debts of townships.....	593,265	968,500	
Debts of special school districts.....	7,030,159	6,697,309	
Total local debts	\$94,727,256	\$99,069,212	

ASSESSED VALUATION.—The assessed valuation of real and personal property in the State has been as follows:

Years.	Real Estate.	Personal Property	Total.
1897.....	\$1,236,911,871	\$511,096,768	\$1,748,008,639
1896.....	1,228,988,666	514,039,771	1,741,028,437
1895.....	1,214,928,085	527,589,429	1,742,517,514
1894.....	1,200,364,474	542,297,641	1,742,662,115
1893.....	1,184,423,474	568,567,255	1,752,990,729
1890.....	1,232,305,312	545,833,165	1,778,138,477
1885.....	1,160,165,882	509,913,986	1,670,079,868
1880.....	1,102,049,931	456,166,134	1,558,215,965
1875.....	1,062,915,044	535,690,818	1,598,575,862
1870.....	707,846,636	459,684,861	1,167,731,697
1860.....	639,894,311	248,408,290	888,302,601
1850.....	341,389,838	98,487,502	439,876,340
1840.....	85,287,291	27,038,895	112,326,156
1830.....	50,086,250	14,589,335	64,675,578

The State tax (per \$1,000) for 1898 was \$2.84.

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

adoption of the Constitution of 1851 the whole situation in these particulars has changed, the legislative power with respect to the State having been limited. The same is in large measure true also of the municipalities.

FIRST, As to the State's power to contract debt, this is regulated under the first five sections of article 8 of the Constitution. Section 1 limits the power to the supply of "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 indebtedness. Section 3 reaffirms the limit, except as above specified. Section 4 forbids the loaning of the State credit. Section 5 further forbids the assumption of debts by States. We insert these five sections in full.

SECTION 1. [Debt limited to seven hundred and fifty thousand dollars]. 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 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 indebtedness 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 hereafter be created by or on behalf of the State.

SECTION 4. [Credit of State: the State shall not become joint owner or stockholder.] The credit of the State shall not in any manner be given or loaned to or in aid of any individual association or corporation whatever; nor shall the State ever hereafter become a joint owner or stockholder 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, city, 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 credit. 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 municipalities 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 credit to aid corporations, &c. (2) Sections 1 and 2 of article 13 forbid the passing of special acts and require general acts for conferring corporate powers. (3) Section 6 of article 13 provides that the General Assembly make provision for the organization of cities, &c., by general laws and restrict their debt-making power. These sections are as follows:

ARTICLE 8, Section 6. [Counties, cities, towns or townships not authorized to become stockholders, &c.] 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, corporation or association whatever; or to raise money for, or loan its credit to, or in aid of, any such company, corporation or association.

ARTICLE 13, Section 1. [Corporate powers.] The General Assembly 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, &c.] The General Assembly shall provide for the organization of cities and incorporated villages by general 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 pursuance of the authority that act purports to give, Cincinnati undertook to build the Cincinnati Southern Railroad. To test the legality of that proceeding this action was brought. The Court's opinion is very full and 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 enterprises. The prohibitions are directed only against a particular manner or means by which under the Constitution of 1802 many public improvements 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 existing 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, although section 6, article 13, appears to require it. And yet is it not a question whether that section calls for any legislation of a general nature except a general law "for the organization of cities, &c."?

POPULATION OF STATE—The population of Ohio has been as follows in the years named.

Table with 4 columns: Year, Population, Year, Population. Rows: 1890-1893, 1880-1883, 1870-1873.

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.—J. M. WITTENMYER, Aud. County seat is West Union. LOANS—When Due. FUNDING BONDS—4s, semi-an., \$50,000.....1917 JAIL BONDS—4s, semi-an., \$17,000.....1898-1914 REDEMPTION BONDS—4s, semi-an., \$15,000.....1902-1904 TURNPIKE BONDS—6s, semi-an., \$63,000.....1895-1898 4s, semi-an., 5,000.....June 2, 1899 4s, semi-an., 20,000.....Sept. 2, 1905 4s, semi-an., 20,000.....1910-1911 Total debt Jan. 15, 1898, \$190,000 Tax valuation 1897.....4,608,725 Population in 1890 was.....26,093

AKRON.—{ E. R. HARPER, Mayor. { F. C. WILSON, City Clerk. Akron is the county seat of Summit County. LOANS—When Due. FIRE AND BRIDGE BONDS—4s, semi-an., \$8,500.....1897-1900 REFUNDING 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, Sept. 7, 1905 SEWER BONDS—5s, semi-an., \$36,800.....1897-1901 LOANS—When Due. STREET IMPROVEMENT BONDS—5s, semi-an., \$262,950 1897-1901 5s, semi-an., 11,600, 1898 to 1910 5s, semi-an., 57,600, 1898 to 1903 Bonded debt Sept. 1, '97, \$324,000 Population in 1890 was.....27,601 Population in 1880 was.....16,512 Population in 1896 (est.)...39,000 INTEREST is payable at the office of the City Treasurer in Akron and at the National Park Bank in New York.

ASSESSED VALUATION.—The city's assessed valuation (which is 50 per cent of actual value) and tax rate have been as follows:

Table with 5 columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000. Rows: 1897, 1896, 1895, 1890, 1889.

AKRON SCHOOL DISTRICT.—Samuel Findley, Clerk Board of Education. REFUNDING BONDS—When Due. Total debt Sept. 1, 1897.. \$90,000 5s, M&N, \$10,000...Nov. 18, 1902 Total tax (per \$1,000) 1895, \$14.70

ALLIANCE.—{ BENJ. F. TRESPCOTT, Mayor. { J. H. MCCONNELL, City Clerk. This city is in Stark County. LOANS—When Due. IMPROVEMENT BONDS—5s & 6s, \$195,550.....1896-1906 Payable by special assessment. REFUNDING BONDS—6s, semi-an., \$8,000.....1900 5s, M&N, \$8,500.....Nov. 25, 1902 S W E R BONDS—6s, semi-an., \$900.....1898 to 1900 Total debt Aug. 1, '97.....\$187,800 Tax valuation 1897.....2,977,700 Total tax (per \$1,000) '97.....\$25.90 Population in 1890 was.....7,607 Population 1896 (est.).....9,000

ASHLAND COUNTY.—C. W. MCCOOL, Aud'r. County seat is Ashland. LOANS—When Due. INFIRMARY BONDS—6s, J&J, \$36,000.....1898-1907 (\$2,000 each Jan. 1 and July 1.) Bonded a bt Feb. 15, 1898, \$36,000 Assessed valuation '97, 11,285,420 Assessment about 1/2 actual value. Population 1890.....22,223

ASHTABULA.—{ WM. CLOVER, Mayor. { A. B. PHILLIPS, Clerk. The city and school district of Ashtabula are in Ashtabula County. Tot. City debt Sept. 1, '97 \$260,000 Cash in treasury.....60,000 Net City debt Sept. 1, '97 200,000 School debt, (add'l).....20,000 Valuation (City) 1897.. 3,383,000 Valuation (Sch. Dist.)....\$638,790 Tax rate (City).....\$11.20 Tax rate (School Dist.).....31.40 Population (City) 1890 was..8,338 Population (City) '96 (est.)..13,000

ATHENS.—{ O. E. DAVIS, Mayor. { W. B. GOLDEN, Clerk. This village is the county seat of Athens County. STREET IMPROVEMENT BONDS—6s, M&S, \$7,800.....1898-1907 6s, M&S, 3,000.....1898-1907 Bonded debt Jan. 1, '98..\$115,000 Floating debt.....2,000 Total debt Jan. 1, 1898.. 117,000 Assessment bonds (add'l) 14,000 Water debt (included).... 40,000 Assessed valuation, real, \$665,400 Assessed valuation per l. 411,460 Total valuation 1897.....1,076,860 Assessment about 1/2 actual value. Tax rate (per \$1,000) '97.....\$32.40 Population in 1890 was.....2,620 Population in 1893 (est.)...3,000

ATHENS CO.—WILBUR F. SCOTT, Auditor. County seat is Athens. LOANS—When Due. COUNTY BONDS—5s, M&S, \$100,000.....1899-1908 (\$10,000 yearly on Sept. 1.) ROAD IMPROVEMENT BONDS—5s, M&S, \$200,000, 1929 and 1939 DEFICIENCY BONDS—6s, semi-an., 19,478.....Sept. 1, 1903 CITY HALL IMPROV. BONDS—5s, semi-an., \$5,000..... Total debt Nov. 15, '96..\$219,478 Total valuation 1897.....8,373,380 Assessment abt. 3-5 actual value. Total tax rate (p. 1,000) '96, \$12.30 Population in 1890 was.....35,194 Population in 1896 (est.)...37,000

AUGLAIZE CO.—{ G. A. ORPHAL, Auditor. { A. O. PEPPLER, Treasurer. County seat is Wapakoneta. LOANS—When Due. BRIDGE BONDS—6s, semi-an., \$10,000.....1897-1901 COURT HOUSE BONDS—6s, semi-an., \$91,000.....1898-1905 5s, semi-an., 120,000.....1897-1909 Bonded debt Jan. 1, '98..\$221,000 County has no floating debt. Tax valuation 1897..\$10,415,408 Assessm't 40 to 60 p. c. actual value Tax rate (per \$1,000) '97.....\$11.00 Population in 1890 was.....28,100 Population in 1880 was.....25,444

AVONDALE.—See the city of Cincinnati.

BARNESVILLE.—H. E. DEMENT, Clerk. Village is in Belmont County. LOANS—Amt. Outstanding. FIRE DEPARTMENT BONDS.....\$4,000 NATURAL GAS BONDS.....500 STREET OPENING BONDS.....3,000 STREET PAVING BONDS.....33,377 STREET IMP. BONDS, 1897—6s, semi-an., \$13,728..1898 to 1912 4 1/2s, semi-an., 18,000..... Bonded debt Mar. 21, '97. \$54,605 Floating debt.....1,500 Total debt Mar. 21, '97.. 56,105 Tax valuation 1897.....1,090,415 Tax rate (per \$1,000) '97.. \$26.40 Population in 1890 was.....3,207 Population in 1897 (est.)...3,800

BELLAIRE.—{ FRANK WILLIAMS, Mayor. { JOHN R. GOW, City Clerk. This city is in Belmont County. LOANS—When Due. CITY NOTES—5s, A&O, \$50,000.....Oct. 1, 1900 5s, A&O, 50,000.....Oct. 1, 1910 6s, M&S, \$20,516.....part yearly. SEWER BONDS—.....\$6,000..... STREET PAVING BONDS—6s, M&S, \$19,825.....1897-1909 (Part due yearly.) WATER BONDS—6s, semi-ann. 16,000..Sept. 1, 1895 (\$2,000 due yearly) to Sept. 1, 1905 5s, A&O, \$50,000.....Oct. 1, 1910 Total debt Feb. 1, 1898.. \$167,841 Sinking fund.....18,108 Net debt Feb. 1, 1898.....149,733 Tax valuation 1897.....2,951,468 Assessment less than 1/2 actual val. Total tax (per 1,000) '97.. \$24.50 Population in 1890 was.....9,934 Interest is payable at Bellaire.

BELLEFONTAINE.—This village is in Logan County. LOANS—When Due. ELECTRIC LIGHT AND PAVING—6s, semi-an., \$18,000.....1898-1919 6s, semi-an., 9,821.....1897-1907 REFUNDING BONDS—6s, J&J, \$85,000.....1905-1916 WATER WORKS—6s, var., \$63,000.....1898-1919 Total debt Sept. 1, 1897.. \$175,821 Tax valuation 1897.....3,018,720 Assessment about 1/2 actual value. Total tax (per \$1,000) '97.. \$30.00 Population in 1890 was.....4,245 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. COUNTY BONDS—5s, M&S, \$48,000.....1901 BRIDGE BONDS—.....(\$10,000 annually.) 5s, M&S, \$39,000.....March 4, 1901 5s, M&S, 50,000.....Sept. 1, 1905 5s, semi-an., 16,000.....March 1, 1907 COURT HOUSE AND JAIL—5s, M&S, \$95,000.....1898-1903 REFUNDING BONDS—4 1/2s, M&S, \$40,000.....1907-1910 Total debt Aug. 1, '97.. \$291,000 Tax valuation in 1897.. 20,457,025 Assessm't about 60% actual value. Population in 1890 was.....57,413 Population 1896 (estim'd).....67,000

BLANCHARD TOWNSHIP.—T. K. WYMAR, Clerk. This township is in Putnam County. Total debt Mar. 25, 1898.. \$35,500 Tax valuation 1897.....736,469 Tax rate (per \$1,000) '97.. \$21.24 Real valuation.....\$2,100,000 Population in 1890 was.....1,688

BOWLING GREEN.

{ A. R. CAMPBELL, Mayor.
{ B. W. CLAYTON, Clerk.

This village is in Wood County.
LOANS— When Due.
Gas, Town Hall, Etc.—
6s, \$56,000.....Sept. 1, 1912
REFUNDING BONDS—
5s, M&S, \$10,000.....1908-1917
(\$500 every M&S.)

Total debt Jan. 1, 1898.. \$66,000
Tax valuation in 1897.. 1,359,110
Tax rate (per \$1,000) 1897.. \$36.00
Population in 1890 was.....3,460
Population in 1897 (about).....6,000

BROOKLYN.—W. T. WATSON, Clerk.

This township is in Cuyahoga County.

Bonded debt Aug. 15, '97..\$12,300
Floating debt..... 1,500
Total debt Aug. 15, 1897.. 13,800
Tax valuation 1897.....1,075,520

Total tax (per \$1,000) '97..\$23.20
Population in 1890 was.....4,585
Population in 1880 was.....1,295
Population 1897 (est.).....5,000

BUCYRUS.—{ D. E. FISHER, Mayor.
{ W. A. BLICKE, Clerk.

This city is the county seat of Crawford County

LOANS— When Due.
6s, J&D, \$11,000.....Dec. 1, 1908
SCHOOL BONDS—
6s, M&S, \$10,000.....Sept. 1, 1904
SEWER BONDS—
6s, M&S, \$1,000.....Sept. 1, 1898
STREET IMPROVEMENT BONDS—
6s, J&J, \$17,500.....July 1, 1900
6s, M&S, 4,000.....Sept. 1, 1901
6s, M&N, 2,500.....May 1, 1902
6s, J&D, 4,000.....June 1, 1902

6s, M&S, \$17,500.....Sept. 1, 1902
6s, M&S, 9,500.....Sept. 1, 1908
6s, A&O, 9,000.....Oct. 1, 1904
REFUNDING BONDS—
6s, M&S, \$13,000.....Mar. 4, 1910
Total debt Feb. 1, 1898.. \$99,000
Tax valuation 1897.....2,871,390
Assessment about 40% act. value.
Total tax (per \$1,000) 1897..\$27.40
Population in 1890 was.....5,974
Population in 1880 was.....3,835

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, Ard.

County seat is Hamilton.

LOANS— When Due.
BRIDGE BONDS—
4 1/2s, J&J, \$35,000.....1908
4 1/2s, J&J, 30,000.....1910-'11-'13
(\$10,000 due each year.)
4 1/2s, J&J, \$15,000.....1915
4 1/2s, J&J, 10,000.....1917
4 1/2s, J&J, 15,000.....1919
4 1/2s, J&J, 10,000.....1921
4 1/2s, J&J, 20,000.....1924
COUNTY FUND—
4 1/2s, M&N, \$20,000.....1902
4 1/2s, M&N, 20,000.....1903
4 1/2s, M&N, 20,000, 1904-'06-'09
4 1/2s, M&N, 20,000, '12-'14-'16-'18
(\$5,000 due each year.)
COURT HOUSE BONDS—
5s, M&N, \$45,000.....Dec. 1, 1898
(\$15,000 due yearly) to Dec. 1, 1900

COURT HOUSE BONDS—(Con.)—
4s, M&N, \$100,000.....May 6, 1901
(\$20,000 due yearly) to May 6, 1905
4 1/2s, J&J, \$20,000.....July 10, 1906
4 1/2s, J&J, 25,000.....July 10, 1907
FREE PIPE BONDS—
6s, \$16,000.....Sept 1, 1898
JAIL BONDS—
6s, F&A, \$15,000.....1899-'1901-'03
ROAD IMPROVEMENT—
4 1/2s, M&S, \$25,000.....1906
Interest payable at Hamilton.
Bond. debt Feb. 15, '98. \$461,000
Assessed valuat'n, real* 20,887,000
Assess. valuat'n, pers'l * 2,227,810
Total valuation 1-'97.. 29,114,810
Assessment about 40% act'l value.
State and Co. tax (per \$1,000)..\$8.30
Population in 1890 was.....48,597
Population in 1895 (est.).....55,000

*The Miami University lands (22,529 acres), appraised at \$1,096,750 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.
5s, semi-an, \$10,000, 1899 to 1911
WATER BONDS—
5s, semi-an., \$35,000, Sept. '99 to '08
(\$3,000 due yearly.)
Bonded debt Sept. 1, '97. \$35,000
Floating debt..... 5,393

Total debt Sept. 1, '97.. \$40,393
Tax valuation 1897.....1,013,180
Assessment ab't 70% actual value.
Total tax (per \$1,000) '97..\$26.60
Population in 1890 was.....1,716
Population in 1897 about.....1,935

CAMBRIDGE.—W. G. SMITH, Clerk.

This city is located in Guernsey County.

LOANS— Amount.
CHAIR FACTORY—
6s, A&O, \$3,000.....Oct. 1, 1898
(\$1,000 due yearly) to Oct. 1, 1900
REFUNDING, ETC.—
6s, M&S, \$5,000.....Mar. 1, 1902
(\$1,000 due yearly) to Mar. 1, 1906
ROLLING MILL—
6s, J&J, \$20,000.....July 1, 1898
(\$1,000 due semi-an) to July 1, 1903
WATER BONDS—
4 1/2s, J&J, \$30,000.....1905-1934
(\$1,000 due yearly on July 1.)

WATER BONDS—(Cont.)—
4 1/2s, J&J, \$30,000.....1906-1935
(\$1,000 due yearly on July 1.)
Bonded debt Sept. 1, '97. \$95,000
Water debt (included)..... 60,000
Tax valuation 1897.....1,634,085
Assessment 50 to 60% actual value.
Total tax (per \$1,000) '97..\$32.20
Population in 1890 was.....4,361
Population in 1880 was.....2,883
Population in 1895 (est.).....5,975

INTEREST on the rolling mill loan is payable in New York and on other loans in Cambridge.

CANTON.—{ J. A. RICE, Mayor.
{ LOUIS N. LEY, Clerk.

This city is the county seat of Stark County.

LOANS— When Due.
CURRENT EXPENSE BONDS—
5s, M&S, \$12,500.....Mar. 1, 1899
5s, M&S, 12,500.....Sept. 1, 1899
5s, \$8,000.....July 15, 1898
(\$4,000 due yearly) to July 15, 1899
4 1/2s, \$117,102.....Various
5s, \$30,000.....Various
FIRE DEPARTMENT BONDS—
4 1/2s, F&A, \$25,000, Aug. 1, 1899
5s, \$8,000.....'98 to '02
MARKET HOUSE BONDS—
5s, J&D, \$26,000.....June 1, 1909
PARK BONDS—
5s, A&O, \$25,000, Apr. '98 to 1906
SEWER BONDS—
5s, M&N, \$12,000.....May 20, 1901
5s, M&N, 13,000.....May 20, 1902
5s, F&A, 12,000.....Aug. 20, 1902
5s, F&A, 15,000.....Aug. 20, 1903
5s, \$22,500.....Feb. 1, 1905
5s, J&J, 22,000.....July 1, 1904
(\$5,000 yearly) to July 1, 1908
5s, \$41,000.....Various

PUBLIC IMPROVEMENTS—
.....\$9,000.....Various
STREET IMPROVEMENT BONDS—
5s, semi-an., \$4,000.....1898-1907
(\$100 annually, on Sept. 15.)
.....\$94,140.....Various
... A&O, 2,612.....1899-1903
(\$500 yearly on April 1.)
REFUNDING—
5s, \$13,000.....
4s, M&S, 13,933.....Mch. 1, 1908
WATER WORKS BONDS—
5s, M&S, \$15,000.....Sept. 1, 1898
5s, F&A, 15,000.....Feb. 1, 1899
5s, F&A, 15,000.....Feb. 1, 1900
5s, J&J, 10,000.....July 14, 1901
5s, J&J, 10,000.....July 14, 1900
5s, \$12,000.....Various
4 1/2s, \$30,000.....Various
5s, F&A, 30,000.....Aug. 20, 1904
(\$10,000 due y'rly) to Aug. 20, 1906
5s, J&J, 15,000.....July 15, 1903
(\$5,000 due y'rly) to July 15, 1905
REFUNDING WATER BOND—
4s, semi-an., \$38,000, Sept. 1, 1907

INTEREST is paid by Kountze Brothers, New York.
TOTAL DEBT ETC.—The city's total debt on March 1, 1898, was \$981,575, including water bonds \$190,000, street improvement bonds \$67,540 and current expense bonds \$184,102; sinking funds, \$5,821; net debt, \$675,754.

ASSESSED VALUATION in 1897 \$11,198,230; 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 1895 was 38,627; in 1890 was 26,189; in 1880 was 12,258; in 1870 was 8,660. Population in 1898 (est.), 40,492.

CANTON SCHOOL DISTRICT.—A. O. SLENTZ, Clerk

Board of Education.
Bonded debt Feb. 15, '98..\$222,000 | Population 1897 (est.).....40,000
School tax, 1897.....\$8.00

CELINA.—{ ELI BRYSON, Mayor.
{ AUG. BEHRINGER, Clerk.

Celina is in Mercer County.

LOANS— When Due.
STREET IMPROVEMENT BONDS—
6s, \$10,000.....Aug. 15, 1903
WATER WORKS BONDS—
6s, \$50,000.....Oct. 15, 1931
Int. payable at Village Treasury.

Total debt Jan. 15, 1898.. \$76,000
Assessed valuation, real.. 460,000
Assessed valuation, pers'l 304,850
Total valuation 1897..... 764,850
Total tax (per \$1,000) '97.. \$37.00
Population in 1890 was.....2,702
Population in 1895 (est'd).....3,500

CHILLICOTHE.—{ P. WHITE BROWN, Mayor.
{ W. J. EYTH, Clerk.

This city is in Ross County.

LOANS— When Due.
SCHOOL DIST. BONDS—(1897)—
6s, \$10,000.....1898-1917
REFUNDING BONDS (GOLD)—
4 1/2s, J&D, \$100,000 g. Dec. 1, 1916
SEWER BONDS—
5s, \$8,000.....Oct. 4, 1913
(Subject to call after July 1, 1900)

Total debt Jan 1, 1898... \$107,000
Total valuation 1897.....5,281,389
Assessment about 1/2 actual value.
Total tax (per \$1,000) 1897..\$27.20
Population in 1890 was.....11,288
Population in 1880 was.....10,938
Population in 1898 (est.).....16,000

OPTIONAL.—The above bonds may be redeemed six each year for seven years beginning Dec 1, 1902, seven each year for six years beginning Dec. 1, 1909, and eight on Dec. 1, 1915.

INTEREST on the bonds is payable by the Farmers' Loan & Trust Company, New York.

CINCINNATI.—{ GUSTAV TAFEL, Mayor.
{ H. P. BOYDEN, Auditor.

Cincinnati is situated in Hamilton County.

In 1895 the villages of Avondale, Clifton, Linwood, Riverside and Westwood were annexed to Cincinnati and their indebtedness was assumed by that city.

NAME AND PURPOSE.	Interest.	Rate.	Payable.	When Due.	Principal.	Outstand'g
Bowlder pavement.....	1893	4	J & D	June 1, 1912		\$150,000
			Subject to call after	June 1, 1902		
Cincinnati South. R'y.....	1872	7	J & J	July 1, 1902		\$494,000
do do.....	1872	7-3	J & J	July 1, 1902		7,644,000
do do.....	1876	6g.	M & N	May 1, 1906		2,890,000
do do.....	1876	7-3	M & N	May 1, 1906		1,865,000
do do.....	1878	7	M & N	Nov. 1, 1908		838,000
do do.....	1879	6	F & A	Aug. 1, 1909		895,000
City hall 10-20s.....	1888	4	J & D	June 1, 1908		251,000
do do.....			Subject to call June 1,	1898		
do do.....			4 J & D	June 1, 1909		\$249,000
do do.....	1892	4	J & D	June 1, 1911		\$325,000
			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	May 1, 1910		
do do.....	1881	4	J & J	July 1, 1931		967,000
do do.....			Subject to call after	July 1, 1911		
do do.....			4 J & J	July 1, 1941		77,000
do do.....	1897			Feb. 1, 1937		3,000,000
Egglest. Ave. sewer, Letter B3	7-3	A & O	Oct. 1, 1899			99,000
Fire Bonds.....	1888	4	J & D	June 1, 1908		139,000
			Subject to call 1898.			
Funding.....	1874	7	M & N	May 15, 1904		992,000
Funding debt, Letter L.....		6	J & J	Jan. 1, 1900		59,000
Hospital, 1868, Letter 82.....	7-3	M & N	Nov. 1, 1898			239,000
do 1876, Letter 83.....	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
Mc Lean Ave. sewer, Let. U2	5	M & N	Nov. 1, 1899			\$35,000
do do.....	6	M & N	1904 & 1909			70,000
Madisonville Ave. bonds, '96	4	J & D	June 1, 1915			16,000
Market House bonds.....	3 1/2		Dec. 1, 1917			50,000
			(Subject to call Dec. 1, 1907)			
Orphan asylum, registered..	6	M & S	Mar. 17, 1908			100,000
Pavement.....	4	J & D	June 1, 1908			114,000
do.....	4	J & D	June 1, 1909			142,000
do.....	4	J & D	June 1, 1899			
do.....	4	J & D	June 1, 1910			\$150,000
do.....	4	J & D	June 1, 1900			
do.....	4	J & D	June 1, 1911			\$449,500
do.....	4	J & D	June 1, 1901			
do.....	4	J & D	June 1, 1912			\$445,500
do.....	4	J & D	June 1, 1902			
do.....	4	J & D	June 1, 1914			\$200,000
			Subject to call June 1, 1904			
School bonds, 4s.....			1936			75,000
			Subject to call after 1906.			
Sewer & Gilbert Av., R.&U.	7-3	M & S	Sept. 15, 1899			296,000
Street improvement.....	5	semi-an.	{ Various dates } { 1898 to 1905 }			340,030
Trunk sewer.....	4	J & D	June 1, 1929			\$50,000
do.....			Subject to call after	June 1, 1919		
do.....	1893	4	J & D	June 1, 1932		300,000
			Subject to call after	June 1, 1922		
University, Letter H2.....	4	J & J	July 1, 1918			\$100,000
Waterworks, Letter F.....	6	A & O	Oct. 15, 1900			95,000
do Letter K.....	6	J & D	June 15, 1900			70,000
do.....	1891	4	J & D	June 1, 1911		\$199,000
			Subject to call after	June 1, 1901		
Viaduct bonds.....	4	J & D	June 1, 1922			\$350,000
do.....			Subject to call after	June 1, 1912		
Workhouse imp., 1893.....	4	J & D	June 1, 1923			\$100,000
Refunding bonds, 1897.....	3-65	F & A	Feb. 1, 1937			3,600,000
AVONDALE—						
Sewer loan.....	5	Various	1904-1918			\$66,500
Sidewalk bonds.....	5	J & J	1912-1914			40,000
Street improvement.....	4	Various	1921-1925			230,000
Fire and police imp't.....	5	Various	1914-1923			75,000
Turnpike & improv'm't.....	5	M & N	May 1, 1914			25,000
Water loan.....	5	J & J	Jan. 1, 1907			75,000
Assessment Imp't bonds...	5	Various	1898-1905			70,223
CLIFTON—						
Gen. improvement bonds....	4 1/2	J & J	July 1, 1918			\$100,000
do do.....	4 1/2	M & N	May 1, 1920			50,000
Sewer bonds.....	4 1/2	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
Assessment Imp't bonds....	5	Various	1898-1905			5,541

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
LOANS—				
LINWOOD—				
Water-works & elec.-lgt bds.	6	A & O	April 1, 1904	\$3,000
do do	6	M & N	May 1, 1909	3,500
do do	5	A & O	1923	69,500
Assessment imp. bonds	6	May	1894-1904	464
RIVERSIDE—				
Hillsdale Ave. improv't bds.	6	F & A	Feb. 1, '98 & '99	\$2,000
Street and sewer improv't.	5	Various	1902-1922	30,000
do do	5	J & D	Dec. 1, 1912	20,000
Highway improv'm't bonds	5	J & J	1925-1929	15,000
Water-works bonds	5	M & N	Nov. 15, 1930	35,000
WESTWOOD—				
Town-hall bonds	6	J & J	July 1, 1908	**\$15,500
do do	6	F & A	Feb. 1, 1909	**4,500
Water-works	5	J & J	July 1, 1915	20,000
Sidewalk	5	M & S	Sept. 2, 1925	20,000
Turnpike	5	J & D	Dec. 9, 1925	20,000
Assessment imp't bonds	5	Various	1898-1904	70,223

PAR VALUE OF BONDS.—The bonds in the above table marked thus * are, in whole or in part, \$500 pieces. Bonds marked thus ** are in 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 S3, orphan asylum 6s, workhouse and infirmary 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.

	1898.	1897.	1896.	1895.
Tot. bonded debt	\$27,451,800	\$28,526,000	\$28,087,000	\$28,757,000
Sinking fund	1,969,341	2,574,751	2,621,133	2,196,873
Net debt	\$25,482,459	\$25,951,249	\$25,465,867	\$26,560,127
Water debt (incl'd)		\$1,409,500	\$1,175,000	\$1,725,000

There were outstanding on Jan. 1, 1898, street bonds to the amount of \$1,864,057.63 payable by special assessment and not included in the above statement of total debt. Of this amount bonds to the amount of \$1,524,027, together with \$50,000 bonds of the Board of Education, were held by the sinking fund, these, and the cash on hand amounting to \$595,313.34, being applicable to the payment of the general bonds.

CITY PROPERTY.—The city owns the Cincinnati Southern Railroad. 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 valuation and tax rate, for the past fifteen years has been as follows:

Years.	Net Debt.	Assessed Val'n.	Tax per \$1,000
1897	\$25,482,459	\$196,818,200	\$26.78
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	23,953,981	167,535,356	31.00

POPULATION.—In 1890 population was 296,908; in 1880 it was 255,139; in 1870 it was 216,239. Population in 1898 about \$400,000.

CIRCLEVILLE.—CHAS. NAUMAN, Chairman Finance Committee.

The city is situated in Pickaway County.

LOANS— When Due. Interest payable at City treasury.

HALL AND LIBRARY— Total debt Sept. 1, '97.. \$58,000

6s, \$15,000.....Sept. 1, 1905 Tax valuation, 1897.. 3,085,989

REFUNDING BONDS— Total tax, per \$1,000 1897 \$30.00

6s, \$43,000.....Sept. 1, 1911 Population in 1890 was 6,556

CLERMONT COUNTY.—JOHN W. DAVIS, Auditor.—County seat is Batavia.

LOANS—	When Due.	Principal.	Outstand'g.
DEFICIENCY BONDS—			
5s, \$109,500		Total debt Jan. 15, 1898 \$140,500	
JAIL BONDS—			
6s, \$11,000		Assessed valuation, real. 7,858,390	
BRIDGE BONDS 1897—			
5s, \$20,000	1906	Assessed valuation, p'snl 2,483,090	
		Total valuation 1897.. 10,341,480	
		Tax rate (per \$1,000) 11.55	
		Population in 1890 was 33,553	
		Population in 1897 (est.) 37,000	

CLEVELAND.—ROBERT MCKISSON, Mayor. H. L. ROSSITER, Auditor.

Cleveland is situated in Cuyahoga County.

LOANS—	When Due.	LOANS—	When Due.
BRIDGE BONDS—			
5s, A&O, \$65,000	Oct., 1899	5s, M&N, \$100,000	Nov., 1901
5s, A&O, 20,000	Oct., 1900	5s, A&O, 227,000	Oct., 1902
5s, A&O, 285,000	Oct., 1899	4 1/2s, A&O, 217,000	Oct., 1898
4 1/2s, A&O, 60,000	Oct., 1899	4s, M&S, 117,000	Sept., 1898
4s, M&S, 10,000	Mar., 1900	4s, A&O, 46,000	April, 1902
4s, M&N, 30,000	May, 1900	4s, A&O, 100,000	Apr. 1, 1904
4s, A&O, 60,000	Oct., 1900	4s, A&O, 276,000	Oct. 1, 1916
4s, A&O, 30,000	Oct., 1902	PARK BONDS—	
4s, A&O, 25,000	Oct. 1, 1903	4s, A&O, \$500,000	Oct. 1, 1923
4s, A&O, 45,000	April 1, 1906	4s, A&O, 500,000	Apr. 1, 1924
4s, A&O, 90,000	Oct. 1, 1907	4s, A&O, 600,000	Apr. 1, 1927
4s, A&O, 90,000	Apr. 1, 1926	4s, A&O, 400,000	Apr. 1, 1928
5s, A&O, 249,000	Oct. 1, 1926	POLICE STATION—	
CANAL BONDS—			
6s, M&N, \$11,000	Nov., 1898	5s, M&N, \$20,000	May, 1901
5s, A&O, 150,000	Oct., 1903	4s, A&O, 100,000	Oct., 1917
ELEVATED ROADWAY—			
5s, J&D, \$150,000	June, 1903	RIVER AND HARBOR BONDS—	
5s, J&D, 232,000	June, 1904	4s, A&O, \$500,000	Oct. 1, 1926
4s, J&J, 175,000	Jan., 1901	SEWER BONDS—	
4s, M&N, 60,000	May, 1901	5s, A&O, \$2,000	Apr., 1898
4s, A&O, 100,000	Oct., 1902	5s, A&O, 63,000	Oct., 1898
4s, J&D, 100,000	Jan., 1903	5s, A&O, 45,000	Oct., 1899
4s, J&D, 75,000	June, 1903	5s, A&O, 106,000	Oct., 1900
FIRE DEPARTMENT—			
5s, A&O, \$100,000	Oct., 1902	5s, A&O, 30,000	Oct., 1901
5s, A&O, 147,000	Oct., 1903	5s, A&O, 56,000	Oct., 1902
FUNDED DEBT—			
5s, A&O, \$265,000	Oct., 1899	4 1/2s, A&O, 29,000	Oct., 1898
5s, A&O, 156,000	Oct., 1900	4s, A&O, 68,000	Apr. 1, 1901
5s, A&O, 39,000	Oct., 1901	4s, A&O, 6,000	Oct. 1, 1902
		4s, A&O, 51,000	Apr. 1, 1903
		4s, A&O, 20,000	Apr. 1, 1904
		4s, A&O, 23,000	Oct. 1, 1905
		4s, A&O, 107,000	Apr. 1, 1906

LOANS—	When Due.	LOANS—	When Due.
SEWER BONDS—(Con.)			
4s, A&O, \$262,000	Oct. 1, 1907	BROOKLYN BONDS (Con.)—	
4s, A&O, 23,000	Oct. 1, 1916	6s,	\$1,850. Sept., 1901
4s, A&O, 30,000	Oct. 1, 1917	STREET OPENING BONDS—	
4s, A&O, 200,000	Oct. 1, 1921	4s, A&O, \$30,000	Apr. & Oct. (\$5,000 semi-ann.) to Oct., 1900
6s, A&O, 110,000	Oct. 1, 1926	VIADUCT BONDS—	
STREET IMPROVEMENT BONDS—			
6s,	\$12,370. Sept., 1898	6s, M&S, \$100,000	Mar., 1898
6s,	11,670. Sept., 1899	6s, J&D, 300,000	June, 1898
6s,	11,136. Sept., 1900	6s, M&N, 170,000	Nov., 1898
6s,	13,130. Sept., 1901	5s, J&D, 125,000	June, 1907
6s,	10,750. Sept., 1902	4s, A&O, 150,000	Oct. 1, 1904
6s,	4,000. Sept., 1903	WATER WORKS—	
6s,	4,000. Sept., 1904	6s, M&S, \$275,000	Mar., 1900
6s,	2,800. Sept., 1905	6s,	12,000. July, 1903
STREET IMPROVEMENT NOTES—			
5s, M&N, \$661,992	1898-1902	4 1/2s, A&O, 400,000	Apr., 1902
BROOKLYN BONDS—			
6s,	\$4,700. Sept., 1898	4s, J&J, 100,000	Jan., 1903
6s,	3,400. Sept., 1899	4s, A&O, 200,000	Apr., 1903
6s,	1,700. Sept., 1900	4s, A&O, 200,000	Oct. 1, 1905
		3-65s M&S, 100,000	Sept., 1902
		4s, A&O, 500,000	Apr. 1, 1917
		4s, A&O, 300,000	Oct. 1, 1926

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

INTEREST is payable at American Exchange Nat. Bank, New York.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Cleveland's total municipal debt, the sinking fund, &c.

Bonds and notes Jan. 1, 1898	\$10,968,492 00
Water debt included in above	\$2,087,000 00
All sinking funds	1,888,759 57
	3,975,759 57

Net debt Jan. 1, 1898. \$6,992,732 43

Cleveland debt limit (7 p. c. of ass. val.) 9,934,080 10

Reserve under Ohio (Cleveland) debt limit 2,941,347 67

WATER WORKS.—The city owns its water works. The income from water rents and fees in 1897 amounted to \$642,279.49.

ASSESSED VALUATION ETC.—Assessed at about 35 per cent of its actual value.

Years.	Assessed Valuation.	Tax Rate per \$1,000.	Years.	Assessed Valuation.	Tax Rate per \$1,000.
1897	\$141,915,430	\$29.30	1890	\$99,614,055	\$29.30
1896	138,473,385	29.20	1885	88,285,845	26.00
1895	134,562,905	28.50	1880	73,647,194	26.30

POPULATION.—In 1890 population was 261,353; in 1880 it was 160,146; in 1870 it was 92,829. Population in 1898 (local est.) 380,000.

CLEVELAND SCHOOL DISTRICT.—H. L. ROSSITER, Auditor.

As the SUPPLEMENT goes to press the Board of Education is advertising for sale on April 14, 1898, \$300,000 of 4 p. c. building bonds.

Total debt April 1, 1898	\$902,000	Tax valuation 1897	\$142,413,220
Sinking fund	117,158	Real valuation (est.)	500,000,000
Net debt April 1, 1898	784,158	Population in 1898 (est.)	500,000

CLIFTON.—See the City of Cincinnati.

CLINTON COUNTY.—ASA JENKINS, Aud'r.

Wilmington is the county seat.

LOANS— When Due. Tax valuation, personal \$3,474,743

ROAD BONDS— Total valuation 1897.. 12,138,903

6s, J&J, \$8,000.....July, 1898 Assessment about 1/2 actual value.

Total debt Jan. 1, 1898. \$8,000 State & Co. tax (per M.'97) \$8.84

Tax valuation, real.. 8,664,160 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.	Bonded debt Mar. 25, '98..
Refunding 5s, M&S	\$19,000	Floating debt..... 5,000
Registered 6s, F&A	16,000	Total debt Mar. 25, 1898.. 72,700
Street 6s, F&A	15,500	Water debt included above 23,000
Water-works 6s, F&A	6,000	Assessed valuation 1896 7,000,000
Water-works 6s, M&S	10,000	Assessment about 3/10 actual value.
Sewer 6s, M&S	1,200	Total tax (per \$1,000)..... \$33.60
Interest paid at 4th Nat. Bk., N.Y.		Population in 1890 (est.)..... 3,000

COLUMBUS.—SAMUEL L. BLACK, Mayor. M. A. GEMUNDER, Clerk Trust S. F.

This city is in Franklin County.

LOANS—	When Due.	Interest.	Principal.	Outstand'g.
NAME AND PURPOSE.				
City Hall refunding	1886 4	J & D	June 1, 1906	\$16,000
do do	1889 4	M & S	Mar. 1, 1909	125,000
City Prison refunding	1888 4	M & N	Nov. 1, 1908	35,000
DEFICIENCY—				
Gas and light	1890 5	M & N	Nov. 1, 1900	70,000
Police and fire	1890 5	M & N	Nov. 1, 1910	150,000
Police	1888 4	J & J	July 1, 1908	42,000
do do	1893 5	A & O	Apr. 1, 1913	60,000
Fire Dep. and gas	1888 4	M & S	Sept. 1, 1908	43,000
Fourth St. Bridge	1890 4	M & N	May 1, 1905	160,000
Franklin Park	1893 5	J & J	July 1, 1908	100,000
do do	1889 4	J & J	{ July 1, 1899, sub. } { to call July 1, '94 }	25,000
do do	1897 5	J & J	1908	50,000
Front St. Viaduct	1894 4 1/2	M & S	Mar. 1, 1914	50,000
High St. Viaduct	1891 5	J & J	Jan. 1, 1911	5,000
do do	1892 4 1/2	J & J	July 1, 1902	95,000
do do	1892 4 1/2	M & N	Nov. 1, 1902	400,000
do do	1894 4 1/2	J & J	July 1, 1909	150,000
Levee	1884 4	A & O	Apr. 1, 1904	2,000
do do	1889 4	J & D	{ June 1, 1909, sub. } { to call July 1, '99 }	50,000
Market House	1888 4	J & J	July 1, 1908	9,000
do do	1889 4	F & A	Aug. 1, 1909	15,000
North High St. ref.	1883 4	F & A	{ Aug. 1, '98, but sub } { to call any time. }	200,000
Steam Fire Dept.	1890 5	M & N	Nov. 1, 1910	150,000
do do	1893 5	J & D	June 1, 1904	100,000
do do	1897 5	J & D	1904	9,000
do do	1896 4	J & D	June 1, 1916	100,000
Electric light	1897 4	J & D	Dec. 1, 1927	68,000

LOANS—	When Due.	LOANS—	When Due.
SEWER BONDS—(Con.)—		WATER BONDS (Con.)—	
4s, J&D, \$118,000.....	Dec. 1, 1905	5s, A&O, \$150,000.....	Apr. 1, 1907
4s, J&D, 25,000.....	June 1, 1906	5s, M&N, 175,000.....	Nov. 1, 1910
4s, F&A, 45,000.....	Aug. 1, 1906	4s, J&J, 30,000.....	July 1, 1901
4s, A&O, 10,000.....	Oct. 1, 1906	4s, J&J, 100,000.....	July 1, 1902
4s, J&J, 17,000.....	July 1, 1907	4s, J&J, 50,000.....	July 1, 1903
4s, J&D, 8,000.....	Dec. 1, 1907	4s, M&N, 100,000.....	Nov. 1, 1903
4s, F&A, 12,000.....	Feb. 1, 1908	4s, M&N, 57,000.....	Nov. 1, 1909
4s, J&D, 5,000.....	June 1, 1908	4s, J&J, 50,000.....	July 1, 1918
4s, J&J, 20,000.....	July 1, 1909	STREET IMPROVEMENT BONDS, payable by assessment—	
4s, F&A, 47,000.....	Aug. 1, 1909	6s, var., \$1,788,200.....	
4s, M&S, 15,000.....	Sept. 1, 1909	5s,, 14,000.....	
4s, M&N, 43,000.....	Nov. 1, 1909	4½s,, 718,000.....	
4s, A&O, 300,000.....	Apr. 1, 1910	4s, M&S, 26,500.....	
ELECTRIC LIGHT BONDS—		All of the street improvement bonds are subject to call one year from date of issue.	
4s,, \$68,000.....	1947		
WATER BONDS—			
5s, J&D, \$400,000.....	Dec. 1, 1901		

LOANS—	When Due.	LOANS—	When Due.
EXTENDING INDEBTED BONDS—		STREET PAVING BONDS—(Con.)—	
5s, J&D, \$30,000.....	June 1, 1898	5s, M&N, \$25,000.....	Nov. 1, 1915
(\$6,000 due ye'rly) to June 1, 1902		5s, M&N, 25,000.....	Nov. 1, 1917
5s, J&D, \$72,000.....	June 1, 1903	5s, M&N, 25,000.....	Nov. 1, 1919
(\$12,000 due y'rly) to June 1, 1908		SEWER BONDS—	
5s, J&D, \$15,000.....	June 1, 1909	5s, A&O, \$25,000.....	Apr. 1, 1912
5s, J&D, 15,000.....	June 1, 1910	5s, A&O, 25,000.....	Apr. 1, 1914
FUNDED DEBT BONDS—		5s, A&O, 50,000.....	Apr. 1, 1915
5s, M&N, \$25,000.....	Nov. 1, 1901	5s, A&O, 25,000.....	Apr. 1, 1916
4½s, M&S, 65,000.....	Sept. 26, 1902	5s, A&O, 25,000.....	Apr. 1, 1918
4½s, F&A, 3,000.....	Aug. 20, 1898	SOUTHWESTERN SEWER BONDS—	
5s, A&O, 50,000.....	Apr. 1, 1899	4s, M&S, \$9,000.....	Sept. 1, 1898
(\$15,000 due y'rly to Apr. 1, 1908.)		(\$3,000 due y'rly) to Sept. 1, 1900	
.....\$100,000.....		STREET IMPROVEMENT BONDS—	
GENERAL STREET IMPROVEMENT BONDS—		5s, J&D, \$30,000.....	June 1, 1898
5s, A&O, \$50,000.....	Apr. 1, 1903	(\$6,000 due y'rly) to June 1, 1902	
(\$10,000 due y'rly) to Apr. 1, 1907		5s, J&D, \$72,000.....	June 1, 1903
LEVEE BONDS—		(\$12,000 due y'rly) to June 1, 1908	
5s, A&O, \$15,000.....	Oct. 1, 1904	5s, J&D, \$15,000.....	June 1, 1909
PARK STREET SEWER BONDS—		5s, J&D, 15,000.....	June 1, 1910
4s, J&D, \$12,000.....	June 1, 1898	WOLF CREEK IMPROVEMENT BONDS—	
(\$3,000 due y'rly) to June 1, 1901		4s, M&N, \$35,000.....	May 1, 1898
4s, J&D, \$5,000.....	June 1, 1902	(\$7,000 due y'rly) to May 1, 1902	
4s, A&O, 21,000.....	Oct. 1, 1898	WATER-WORKS BONDS—	
(\$7,000 due y'rly) to Oct. 1, 1900		4s, M&N, \$505,000.....	May 1, 1905
4s, A&O, \$24,000.....	Oct. 1, 1901	WATER-WORKS IMPROVEMENT BONDS—	
(\$8,000 due y'rly) to Oct. 1, 1903		5s, F&A, \$40,000.....	Aug. 1, 1898
4s, M&S, \$18,000.....	Sept. 1, 1898	(\$5,000 due y'rly) to Aug. 1, 1905	
(\$6,000 due y'rly) to Sept. 1, 1900		5s, M&S, \$30,000.....	Sept. 1, 1898
POLICE DEFICIENCY BONDS—		(\$5,000 due y'rly) to Sept. 1, 1903	
5s, M&S, \$24,000.....	Sept. 1, 1898	5s, A&O, \$100,000.....	Apr. 1, 1906
(\$4,000 due y'rly) to Sept. 1, 1903		(\$25,000 due y'rly) to Apr. 1, 1909	
STREET PAVING BONDS—		4½s, F&A, \$21,000.....	Aug. 20, 1898
4½s, F&A, \$7,000.....	Aug. 25, 1898	(\$3,000 due y'rly) to Aug. 20, 1904	
5s, F&A, 25,000.....	Aug. 1, 1906	4s, A&O, \$12,000.....	Oct. 1, 1898
5s, A&O, 300,000.....	Apr. 1, 1911	(\$3,000 due y'rly) to Oct. 1, 1901	
(\$50,000 due y'rly) to Apr. 1, 1916		4s, A&O, \$20,000.....	Oct. 1, 1901
5s, A&O, \$75,000.....	Apr. 1, 1917	(\$4,000 due y'rly) to Oct. 1, 1906	
(\$25,000 due y'rly) to Apr. 1, 1919		4½s, F&A, \$5,000.....	Aug. 20, 1905
5s, M&N, \$25,000.....	Nov. 1, 1913		

INTEREST on police deficiency bonds of 1888 and on assessment bonds is payable at the City Treasurer's office; all other interest at the National Park Bank, New York City.

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.	Jan. 1, '95.
Total bonded debt.....	\$7,405,200	\$7,524,200	\$7,641,347	\$7,605,500
Sinking funds.....	1,809,500	1,716,246	1,558,400	1,029,641
Net debt.....	\$5,595,700	\$5,807,954	\$6,082,947	\$6,575,859
Water debt (inc. above).....	1,112,000	1,112,000	1,112,000	1,042,000
Floating debt.....		13,632		

* Contingent liability to contractors.
The total bonded debt as given for January 1, 1898, included street improvement bonds payable by special assessment to the amount of \$2,546,700. The sinking fund receives yearly about \$125,000, which does not include assessments for street improvement bonds.

ASSESSED VALUATION, ETC.—The city's net debt, assessed valuation (about ½ of actual value) and tax rate have been:

Years.	Net Debt.	Asses'd Val.	Tax p. \$1,000
1897.....	\$5,595,700	\$62,685,080	\$27.00
1896.....	5,824,521	62,130,350	27.00
1895.....	6,082,947	61,086,700	27.00
1894.....	6,575,859	59,939,040	29.00
1893.....	4,351,090	43,663,270	24.00
1892.....	1,896,400	35,279,170	22.50

POPULATION.—In 1890 population was 88,150; in 1880 it was 51,647; in 1870 it was 31,274; in 1897 (est.) 135,000.

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1892.....	1,896,400	35,279,170	22.50

POPULATION.—In 1890 population was 88,150; in 1880 it was 51,647; in 1870 it was 31,274; in 1897 (est.) 135,000.

COSHOCTON.—T. B. HACK, Mayor.
This village is in Coshocton County.

LOANS—	When Due.	SEWER BONDS—	When Due.
WATER WORKS—		6s,, \$2,900.....	Part yearly
6s, M&S, \$51,500.....	(\$2,500 y'rly) '98	Total debt Sept. 1, 1897.....	\$57,400
SCHOOL HOUSE—		Tax valuation, real.....	1,701,350
6s, M&S, \$3,000.....	1901-1903	Assessment about ½ actual value.	
CYMETERY BONDS—		Total tax (per \$1,000).....	\$31.50
6s, M&S, \$3,000.....	'898-1903	Population in 1890 was.....	3,672
(\$500 yearly.)		Population in 1880 was.....	3,044
		Population in 1894 (est.).....	5,000

CRESTLINE.—FRANK MILLER, Mayor.
D. R. SNYDER, Clerk.
Situated in Crawford County.

LOANS—	When Due.	SEWER BONDS—(Con.)	When Due.
BUILDING BONDS—		6s, M&S, \$2,800.....	Sept. '98-'01
5s, M&S, \$9,000.....	Sept. 1, 1905-08	Total debt Feb. 19, '98.....	\$64,700
GEN'L IMPROVEMENT BONDS—		Tax valuation, real.....	638,410
6s, A&O, \$23,000.....	Apr. 1, 1898-'02	Tax valuation, personal.....	444,900
STREET IMPROVEMENT BONDS—		Total valuation 1897.....	1,083,310
6s, J&J, \$13,800.....	Jan. 1, 1899-'07	Assessment about ¾ actual value.	
6s, Not., 8,500.....	Nov. 1, 1898-'02	Tax rate (per \$1,000) '97.....	\$30.60
WATER-WORKS IMPROVEMENT—		Population in 1890 was.....	2,911
6s, Dec., \$2,000.....	Dec. 16, 1903-04	Population in 1898 (est.).....	3,500
6s, June, 3,000.....	June 10, 1903-04	INTEREST on general improvement bonds is payable in N.Y. City; on remaining issues in Crestline.	
SEWER BONDS—			
6s, J&J, \$2,600.....	July, '98-'01		

CUYAHOGA CO.—A. E. AKINS, Auditor.
County seat is Cleveland. The State Supreme Court has declared illegal an act passed April 27, 1893, authorizing the issuance of bonds by a county containing a city of the first class, second grade, for the purpose of building an armory in such city.

LOANS.	When Due.	So. ROCKY RIVER BRIDGE—	When Due.
ARMORY BONDS—		5s, M&N, \$150,000.....	Nov. 1, 1904
5s, M&N, \$225,000.....	July 1, 1918	Total debt Sept. 1, 1897.....	\$995,000
Optional after July 1, 1903.		Tax valuation, real.....	120,789, '20
BROOKLYN BRIDGE—		Tax valuation, persal.....	41,504,835
5s, A&O, \$160,000.....	Apr. 1, '98 to '03	Total valuation 1897.....	162,294,155
CHAGRIN RIVER BRIDGE—		Assessment about ¾ actual value.	
5s, A&O, \$50,000.....	Oct. 1, 1905	Total tax (per \$1,000).....	8.00
5s, A&O, 10,000.....	Apr. 1, 1906	Population in 1890 was.....	309,970
		Population in 1897 (est.).....	375,000

DARKE CO.—GEORGE W. SIGAFOS, Auditor.
County seat is Greenville.

LOANS—	When Due.	Tax valuation, real.....	When Due.
DITCH AND ROAD BONDS—		\$13,504,170	
6s, M&S, \$8,500.....	1898	Tax valuation, personal.....	6,847,090
6s,, 1,000.....	1898	Total valuation 1897.....	20,351,260
INFIRMARY BONDS—		Assessm't about 70 p. c. actual val.	
6s,, \$40,000.....	1899-1900	Total tax (per \$1,000).....	\$7.30
Bonded debt Mar. 20, '98.....	\$49,500	Population in 1890 was.....	42,961
		Population in 1896 (about).....	45,000

DAYTON.—J. LINXWEILER, Mayor.
J. E. GIMPERLING, Comptroller.
Dayton is the county seat of Montgomery County.

LOANS—	When Due.	LOANS—	When Due.
BRIDGE BONDS—		FIRE DEPARTMENT BONDS—	
5s, M&S, \$16,000.....	Sept. 1, 1898	5s, M&S, \$15,000.....	Sept. 1, 1898
(\$4,000 due y'rly) to Sept. 1, 1901		(\$3,000 due y'rly) to Sept. 1, 1902	
5s, M&S, \$5,000.....	Sept. 1, 1902	GARBAGE CREMATORY BONDS—	
5s, M&S, 5,000.....	Sept. 1, 1903	5s, F&A, \$20,000.....	Feb. 1, 1899
5s, A&O, 12,000.....	Oct. 1, 1904	(\$4,000 due yearly) to Feb. 1, 1903	
CITY HALL BONDS—		5s, F&A, \$5,000.....	Feb. 1, 1904
4s, M&S, \$71,000.....	Sept. 26, 1902	5s, F&A, 4,000.....	Feb. 1, 1905

TOTAL DEBT, SINKING FUNDS, ETC.—

	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.	Jan. 1, '95.
Total bonded debt.....	\$7,405,200	\$7,524,200	\$7,641,347	\$7,605,500
Sinking funds.....	1,809,500	1,716,246	1,558,400	1,029,641
Net debt.....	\$5,595,700	\$5,807,954	\$6,082,947	\$6,575,859
Water debt (inc. above).....	1,112,000	1,112,000	1,112,000	1,042,000
Floating debt.....		13,632		

* Contingent liability to contractors.
The total bonded debt as given for January 1, 1898, included street improvement bonds payable by special assessment to the amount of \$2,546,700. The sinking fund receives yearly about \$125,000, which does not include assessments for street improvement bonds.

ASSESSED VALUATION, ETC.—The city's net debt, assessed valuation (about ½ of actual value) and tax rate have been:

Years.	Net Debt.	Asses'd Val.	Tax p. \$1,000
1897.....	\$5,595,700	\$62,685,080	\$27.00
1896.....	5,824,521	62,130,350	27.00
1895.....	6,082,947	61,086,700	27.00
1894.....	6,575,859	59,939,040	29.00
1893.....	4,351,090	43,663,270	24.00
1892.....	1,896,400	35,279,170	22.50

POPULATION.—In 1890 population was 88,150; in 1880 it was 51,647; in 1870 it was 31,274; in 1897 (est.) 135,000.

TOTAL DEBT, ETC.—The subjoined statement shows Dayton's total municipal debt, the assessed valuation of property in the city and the rate levied for all purposes (State, county, city and school) for the years indicated.

Years.	Total Debt Mar. 1.	Assessed Val.	Tax p. \$1,000
1898.....	\$2,263,000	\$41,785,530	\$23.80
1897.....	2,339,000	41,873,440	26.40
1896.....	2,447,000	41,282,070	26.00
1895.....	2,497,000	41,048,210	26.00
1890.....	1,497,160	30,723,730	22.40
1885.....	1,160,500	25,473,980	22.40
1880.....	1,099,000	19,816,640	22.50
1875.....	1,011,200	19,939,970	22.20
1870.....	357,617	16,254,760	20.50

The total debt March 1, 1898, was \$2,263,000, including a water debt of \$733,000. In addition to the total general debt there were outstanding on March 1, 1898, special assessment bonds to the amount of \$1,045,400; principal and interest payable from assessments upon abutting or benefited property. All of said bonds are due and payable in from one to ten years.

The sinking fund assets on September 1, 1897, amounted to \$350,950. The actual valuation of property is estimated at about \$100,000,000.

PAR VALUE OF BONDS.—The bonds are all for \$1,000 each, interest payable at the American Exchange National Bank, New York City.

POPULATION.—According to a local census taken in February, 1896, it was 79,331; in 1890 it was 61,220; in 1880 it was 38,678.

DAYTON SCHOOL DISTRICT.—William G. Haevssler, Clerk Board of Education.

DEFICIENCY BONDS—	When Due.	Assessed val'tion, per..	\$11,000,000
4s, J&J, \$27,000.....	Jan. 15, 1910	Total valuation 1897.....	42,000,000
Bond debt Jan. 15, '98.....	\$582,000	School tax (per \$1,000) '97.....	\$7.80
Assessed val'tion, real.....	31,000,000	Total tax (per \$1,000).....	23.80

DEFIANCE.—J. F. DEATRICK, Mayor.
J. J. MALLEY, Clerk.
County seat of Defiance County.

LOANS—	When Due.	STREET
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Total debt Aug. 1, 1897.. \$263,875
 Water debt (included) 147,500
 Tax valuation 1897 3,205,320

EAST LIVERPOOL SCHOOL DISTRICT.—W. T. NORRIS, Clerk.

SCHOOL BONDS—
 5s, \$22,000.....1898 to 1908
 5s, 50,000.....1909 to 1933
 6s, 6,000.....Jan. 1, 1900-1-2
 4s, 6,000.....1903-1905

Total debt Feb. 15, 1898. \$84,000
 School tax (per \$1,000)..... \$9.00
 Assessed valuation, '97, 3,155,550
 Population in 1890 was.....10,956
 Population 1897.....15,957

EATON.—{ R. E. LOWRY, Mayor.
 { I. N. SLIVER, Clerk.

This village is in Preble County.

LOANS— When Due. Tax valuation 1897.....1,742,178
WATER-WORKS BONDS— Total tax (per \$1,000) '97.....\$24.80
 6s, \$56,500.....1911 Population in 1890 was.....2,934
 Total debt Apr. 1, '98..... \$56,500 Population in 1880 was.....2,143

ELYRIA CITY.—{ M. H. LEVAGOOD, Mayor.
 { W. H. PARK, Clerk.

This city is situated in Lorain Co.

LOANS— When Due. Interest payable at Elyria City.
CITY HALL BONDS— Bonded debt Mch. 1, '98. \$46,194
 6s, J&J, \$6,000.....Sept., 1909 Floating debt 4,000
SEWER BONDS— Total debt Mch. 1, 1898. 50,194
 6s, \$5,400..... Total valuation 1897.....2,840,182
 6s, an'y, 1,500..... 1898 to 1900 Assessment about 1/2 actual value.
 (\$500 yearly on Sept. 1.) Tax rate (per \$1,000) '97.....\$30.00
STREET IMPROVEMENT BONDS— Population in 1890 was.....5,611
 6s, Various, \$33,294.....1898-1901 Population in 1898 (est.).....10,000
 Part due yearly.

EVANSTON.—Wm. H. KRAPP, Clerk.

This village is in Hamilton County.

LOANS— When Due. Total debt Jan. 1, 1898.....\$84,564
REFUNDING BONDS— Assessed valuation 1897. 260,000
 6s, \$6,323.....Feb. 21, 1908 Assessment abt. 40% actual value.
 Water bonds.....\$11,000 Corporation tax rate (per
 Street-lighting bonds.....2,000 M.) '97.....\$14.50
 Street and sewer assess- Total tax rate (per M.) '97..... 27.60
 ment bonds..... 71,564 Population in 1898 (est.)..... 700

FAYETTE CO.—T. J. LINDSEY, Auditor.

County seat is Washington C. H.

LOANS— When Due. Sinking fund assets..... \$15,000
DITCH BONDS— Net debt Jan. 1, 1898..... 45,000
 6s, \$2,500..... Tax valuation, real..... 9,526,070
REFUNDING DEBT— Tax valuation, personl 3,360,986
 6s, M&S, \$15,000.....Sept. 1, 1898 Total valuation 1897.....12,887,056
 6s, M&S, 15,000.....Sept. 1, 1903 Assessment is abt. 1/2 actual value.
 6s, J&D, 15,000.....Dec. 1, 1905 State & Co. tax (per \$1,000) \$5.34
 6s, M&S, 15,000.....Sept. 1, 1908 Population in 1890 was.....22,309
 Bonded debt Jan. 1, 1898. \$60,000 Population in 1897 (est.).....23,000

INTEREST payable at Auditor's office.

FINDLAY.—A. W. RAY, Clerk.

This city is the county seat of Hancock County.

LOANS— When Due. **LOANS—** When Due.
CITY BONDS— **WATER BONDS—(Con.)**
 5 3/4s, \$10,000.....1919 6s, \$38,500.....1922
 4 3/4s, 8,500.....1900-1910 5s, 150,000.....1908
 6s, 180,825.....1898-1912 5s, 25,000.....1914
GAS BONDS— 5s, 25,000.....1919
 6s, \$36,000.....1900-1905 5s, A&O, 25,000.....Oct. 1, 1921
 6s, 72,000.....1898-1907 **SEWER, ETC.—**
 5s, 20,000.....1901 & 1906 6s, \$39,500.....1898 to 1906
STREET IMPROVEMENT BONDS— Total debt Sept. 1, '97.....\$714,825
 6s, \$5,500.....1898-1908 Water debt (included)..... 330,500
 (\$500 yearly on Oct. 1.) Tax valuation 1897.....6,369,110
WATER BONDS— Tax rate (per \$1,000) '97.....\$30.00
 6s, \$50,000.....1902 & 1907 Population in 1890 was.....18,553
 (\$25,000 every 5 years.) Population in 1895 (est.).....21,500
 6s, 17,000.....1897 to 1908

INTEREST is payable at the Fourth National Bank, New York City.
CITY PROPERTY.—The city owns its water works and gas plant.

FOSTORIA.—J. M. SCHATZEL, Clerk.

This city is in Seneca County.

LOANS— When Due. Total debt Feb. 1, '98.... \$628,074
REFUNDING BONDS— Water debt (included)..... 200,000
 6s, \$17,000.....1898-1906 Tax valuation 1897..... 2,462,430
 4s, M&S, 14,867.....Mar. 1, 1918 Real valuation 1897..... 4,000,000
SEWER BONDS— Tax rate (per \$1,000) '97.....\$36.10
 6s, \$292,000.....1898-1910 Population in 1890 was.....5,885
 (\$292,000 yearly on Oct. 1.) Population in 1898 (est.).....10,000
STREET IMPROVEMENT— Interest on Water 5s due 1910 is
 6s, \$119,074.....1898-1911 payable at the Shoe & Leather Bank
WATER WORKS BONDS— New York City.
 5s, \$200,000.....1896-1904

FRANKLIN.—This village is in Warren County.

LOANS— When Due. Net debt Sept. 1, 1897.... \$59,783
WATERWORKS & VILLAGE DEBTS— Tax valuation 1897..... 915,581
 5s, \$62,000.....1901-1923 Total tax (per \$1,000)..... \$28.20
 Bonded debt Sept. 1, '97.....\$62,000 Population in 1890 was.....2,729
 Cash on hand..... 2,217 Population in 1880 was.....2,385

FRANKLIN CO.—{ W. H. HALLIDAY, Auditor.
 { OSSIAN E. D. BARRON, Treasurer.

County seat is Columbus.

LOANS— When Due. **STREET BONDS—**
COURT HOUSE & JAIL BONDS— 6s, \$255,000.....
 6s, \$35,000..... 6s, 1,400.....1899
DEFICIT & BRIDGE BONDS— Total debt Aug. 15, '97. \$740,000
 4 1/2s, \$450,000..... Tax valuation, 1897.....83,766,120
 6s, J&D, \$23,000.....1898-1902 Population in 1890 was.....124,087
 (\$3,000 Dec. 1, 1898, and \$5,000 Population in 1880 was..... 86,797
 yearly.)

FREMONT.—Fremont is in Sandusky County.

LOANS— When Due. Water debt (included).... \$78,000
 Street Improv. 5s, \$66,100.....1916 Tax valuation 1897.....2,258,010
 do do 6s, 78,700.....1914 Total tax (per \$1,000) '97. \$33.40
 Water 5s..... 78,000.....1904 Population in 1890 was.....7,141
 Total debt Jan. 15, '98.....\$222,800 Population in 1898 (est.).....10,000

GALION.—U. H. BRIGGS, Mayor.

This city is in Crawford County.

LOANS— When Due. Tax valuation 1897.....\$2,275,190
 Elec. light 5 & 6s, \$31,000.....'04-'06 Actual value (est.) 1897.....5,000,000
 Judgment 5s..... 8,000.....1906 Tax rate (per \$1,000) '97.. \$31.00
 Retarding 6s..... 87,000.....1912 Population in 1890 was.....6,326
 Total debt Aug. 15, '97...\$128,000 Population in 1897 (est.).....9,000

INTEREST on bonds due January 1, 1906, is payable at Galion.

GALLIA CO.—J. W. JONES, Auditor.

County seat is Gallipolis. On going to press April 1, 1898, the county was advertising for sale \$40,000 turnpike bonds.

LOANS— When Due. Interest paid by County Treasurer
TURNPIKE BONDS— Bonded debt Jan., 1898. \$207,000
 5s, \$40,000.....1905-09-11-15 Tax valuation 1897.....6,388,893
 \$10,000 due each year on Jan. 1 Real valuation.....15,000,000
 5s, \$5,000.....Jan. 15, 1913 Aver. tax rate (per M) '96.....20.26
 5s, 30,000.....1914-1916 Population in 1890 was.....27,005
 \$15,000 due each year on Jan. 15 Population in 1897 (est.).....33,000
 4s, F&A, \$60,000.....Aug. 17, 1917
 4s, 71,500.....July 1, 1898-1913

GALLIPOLIS.—{ M. F. MERRIMAN, Mayor.
 { T. E. BRADBURY, City Clerk.

This city is in Gallia County.

LOANS— When Due. Total debt Jan. 1, 1898. \$234,500
WHARF, STREET & BUILDING— Interest payable at City Treasury.
 5s-6s, F&A, \$128,000.....Aug. 25, 1898 Assessed valuation, real \$1,068,390
 (Part due semi-an.) to Aug. 25, 1913 Ass'd valuation, pers l... 712,519
WATER BONDS 1894— Total valuation 1897.....1,780,909
 5s, M&N, \$87,000.....Feb. 25, 1914 Assessment about 3/5 actual value.
REDEMPTION BONDS— Total tax (per \$1,000) '97.....\$29.40
 5s, F&A, \$10,500.....Aug. 25, 1917 Population in 1890 was.....4,498
 5s, F&A, 9,000.....Feb. 25, 1918 Population 1897, about.6,885

GLENVILLE.—J. W. MORRIS, Clerk.

This village is in Cuyahoga County.

Bonded debt Feb. 1, '98. \$139,200 Assessed valuation '97. \$1,092,000
 Sinking fund assets..... 18,663 Tax rate (per \$1,000) '97. 31.90
 Net debt Feb. 1, 1898..... 120,537 Population 1898 (est.)... 5,000

GREENFIELD.—This village is in Highland County.

LOANS— When Due. Tax valuation 1897.....\$1,107,640
 Elec. L. STR. IMP. & WATER WKS. Total tax rate (per M.) '97.....\$27.00
 6s, \$37,450.....1911 Population in 1890 was.....2,464
 5s, 35,000.....1911 Population in 1880 was.....2,100
 Total debt Sept. 1, 1897.. \$72,450 Population in 1896 (est.).....4,500

GREENVILLE.—H. J. BRENNEMAN, City Clerk.

This city is in Darke County.

LOANS— When Due. Bonded debt Jan. 22, '98 \$160,000
NATURAL GAS REFUND. BONDS— Tax valuation 1897.....2,819,540
 6s, \$8,000.....1898-1905 Total tax (per \$1,000) '97 \$26.00
 (\$10,000 yearly on June 1.) Population in 1890 was.....5,473
WATER WORKS BONDS— Population in 1880 was.....3,535
 5s, \$19,000.....Dec. 12, 1917
 5s, 5,000.....Oct. 27, 1912
 5s, 56,000.....Dec. 12, 1918

HAMILTON.—M. O. BURNS, Clerk.

This city is in Butler County.

LOANS— When Due. **LOANS—** When Due.
DEFICIENCY BONDS— STREET IMP. BONDS—(Con.)—
 4 1/2s, \$63,000.....1899-1911 4 1/2s, an, 28,806.....1899-1908
ELECTRIC-LIGHT BONDS— (\$2,880-'67 yearly.)
 5s, M&S, \$100,000.....July 1, '04 to '18 **WATER WORKS BONDS—**
 Gas Works BONDS— 5s, J&J, \$313,500.....1898-1915
 5s, F&A, \$150,000.....Feb. 1, '99 to '18 Total debt Feb. 15, '98... \$939,113
 (Subject to call after Feb. 1, '09.) Bonds owned by city..... 13,398
REFUNDING BONDS— Net debt Aug. 15, '97..... 925,715
 5s-6s, \$56,000.....1898 to 1905 Water debt (included)..... 313,500
SEWER BONDS— Assessed valuation, real 6,000,000
 4s, ann., 8,510.....1899-1915 Ass'd valuation, pers l. 2,380,000
 (\$500 yearly to 1914.) Total valuation 1897..... 8,380,000
STREET IMPROVEMENT BONDS— Assessment about 2.5 actual value.
 6s, \$53,788.....1898 to 1907 Total tax (per \$1,000) '97.....\$30.60
 Population in 1895 was.....20,306
 Population in 1890 was.....17,565

INTEREST on water bonds is payable at First National Bank, New York City, and upon all other bonds at city treasury.

HAMILTON SCHOOL DISTRICT.—W. N. ANDREWS, Clerk Board of Education.

LOANS— When Due. **LOANS—** When Due.
BUILDING BONDS— **BUILDING BONDS (Con.)—**
 6s, Sept. 10, \$2,000.....Sept. 10, 1898 3 1/2s, \$16,000.....1923-1928
 6s, Sept. 10, \$2,500.....Sept. 10, 1899 4 1/2s, July 7, \$30,000.....July 7, 1905
 6s, Feb. 24, \$8,000.....Feb. 24, 1901 (\$3,000 due yearly) to July 7, 1914
 (\$4,000 due yearly) to Feb. 24, 1902 **REFUNDING BONDS—**
 5s, Apr. 8, \$4,000.....Apr. 8, 1899 4s, \$13,500.....1908-1934
 (\$2,000 due yearly) to Apr. 8, 1900 (\$500 yearly.)
 5s, Apr. 8, \$4,000.....Apr. 8, 1901 Bonded debt, Feb. 15, '98. \$126,000
 5s, Mar. 2, 40,000.....Mar. 2, 1903 Interest payable at Miami Valley
 (\$4,000 due yearly) to Mar. 2, 1912 Bank, Hamilton, O.
 5s, Oct. 9, \$20,000.....Oct. 9, 1913 Population in 1898 (est.).....25,000
 (\$4,000 due yearly) to Oct. 9, '17

HAMILTON CO.—{ EUGENE L. LEWIS, Auditor.
 { TILDEN R. FRENCH, Treasurer.

County seat is Cincinnati.

LOANS— When Due. **LOANS—** When Due.
AGRICULTURE IMP. SOCIETY— **COUNTY BONDS—**
 5s, J&J, \$10,000.....July 2, 1898 5s, J&D, \$150,000.....Dec. 16, 1914
ARMORY BONDS— Subject to call aft. Dec. 16, 1904
 4s, A&O, \$15,000.....Apr. 30, 1919 4s, M&N, 260,000.....May 15, 1916
 4s, J&D, 100,000.....Dec. 1, 1937 **COURT HOUSE—**
 Subject to call after Dec. 1, 1917 5s, F&A, \$50,000.....Aug. 1, 1934
AVENUE IMP.— Subject to call aft. Aug. 1, 1914
 4s, M&S, \$14,000.....Sept. 13, 1898 5s, J&D, \$35,000.....Dec. 1, 1934
 4s, F&A, 15,200.....Feb. 14, 1899 Subject to call aft. Dec. 1, 1914
 4s, Feb. 7, 24,000.....Feb. 7, 1899 4s, J&D, \$15,000.....June 1, 1934
 (\$4,000 due yrly) to Feb. 7, 1904 Subject to call aft. June 1, 1914
BRIDGE BONDS— 4s, M&N, \$350,000.....May 1, 1935
 4s, Oct. 31, \$40,000.....Oct. 31, 1899 Subject to call aft. May 1, 1915
 4s, M&S, 58,000.....Sept. 1, 1901 4s, J&D, \$125,000.....June 15, 1936
 4s, M&N, 46,000.....Nov. 1, 1902 Subject to call aft. June 15, 1916
 4s, Feb. 7, 20,000.....Feb. 7, 1904 **DIST. ASSESSORS' RELIEF—**
 4s, Feb. 28, 75,000.....Feb. 28, 1904 4s, J&J, \$20,000.....Jan. 15, 1901
 4s, J&J, 17,000.....July 11, 1904 **FAIR GROUNDS EXT. & IMP.—**
 4s, A&O, 15,000.....Oct. 1, 1905 5s, July 16, \$10,000.....July 16, 1902
 4s, J&D, 25,000.....June 16, 1916 **MARVIN'S RUN DITCH BONDS—**
 4s, M&N, 79,500.....Nov. 25, 1916 4s, F&A, \$12,500.....Feb. 21, 1899

LOANS— *When Due.*

LONGVIEW IMPROVEMENT—

5s, A&O, \$25,000...Oct. 1, 1916
Subject to call aft. Oct. 1, 1906

5s, J&D, \$50,000...Dec. 1, 1917
Subject to call aft. Dec. 1, 1907

5s, A&O, \$25,000...Nov. 1, 1918
Subject to call aft. Nov. 1, 1908

4s, J&D, \$30,000...Dec. 12, 1921
Subject to call aft. Dec. 12, 1911

4s, F&A, \$30,000...Feb. 6, 1922
Subject to call aft. Feb. 6, 1912

MITCHELL AVE. AQUEDUCT B'DS.
4s, \$60,000...1906 to 1916

PLATTING—

4s, J&J, \$12,280...Jan. 22, 1903
4s, \$8,000...Feb. 13, 1904

4s, F&A, 24,500...Feb. 1, 1919
Subject to call aft. Feb. 1, 1909

4s, J&D, \$15,000...June 1, 1922
Subject to call aft. June 1, 1912

REAL ESTATE RECORD—

5s, Var., \$30,000...Various, 1915
Subject to call after 1905

5s, Var., \$5,500...Jan. & Feb., 1916
Subject to call after 1906

5s, M&S, \$4,500...Mar. 1, 1917
Subject to call aft. Mar. 1, 1917

TAX DUPLICATE—

5s, M&N, \$65,000...May 1, 1915
Subject to call aft. May 1, 1905

LOANS— *When Due.*

ROAD AND AVENUE BONDS—

5s, Mar. 14, \$22,000...Mar. 14, '98-'04
4s, Oct. 20, 6,500...Oct. 20, 1901

4s, July 1, 27,000...July 1, 1902

4s, J&D, 30,000...Dec. 12, 1911

4s, J&D, 70,000...June 1, 1912

4s, M&N, 45,000...Nov. 1, 1913

4s, J&D, 13,000...June 30, 1914

4s, A&O, 29,000...Oct. 1, 1914

4s, Oct. 25, 90,000...Oct. 25, 1913
Subject to call aft. Oct. 25, 1903

4s, \$25,000...1916
Subject to call at any time.

TURNPIKE BONDS—

5s, Sept. 16, \$12,000...Sept. 16, 1903

4s, J&D, 20,000...Dec. 12, 1911

4s, J&D, 31,000...Dec. 24, 1912

4s, M&N, 14,400...May 31, 1913

4s, M&S, 27,000...Sept. 1, 1919
Subject to call aft. Sept. 1, 1909

Total debt Dec. 2, 1896. \$2,562,280

Sinking fund. 41,983

Net debt Dec. 2, 1896. 2,520,296

Tax valuation, real. 189,374,200

Tax valuation, personal. 47,116,190

Total valuation 1896. 236,490,390

State & Co. tax (per M.) '97. \$6.80

Population in 1890 was. 374,579

Population in 1880 was. 313,370

Population in 1896 (est.) 500,000

KENT.—{ S. W. BURT, Mayor.
 { W. W. REED, Clerk.

This city is situated in Portage County.

LOANS— *When Due.*

IMP. AND PARK BONDS—

6s, M&S, \$80,000...1922

Total debt Feb. 1, 1898. \$80,000

Total valuation 1897. 1,403,221

Tax rate (per \$1,000) 1897. \$23.60

Population in 1890 was. 3,501

These bonds have been repudiated by the City Council on the ground that they were illegally issued. The interest due September 1, 1896, was not paid.

KENTON.—This city is in Hardin County.

LOANS— *When Due.*

REFUNDING BONDS—

4s, \$58,000...1907-1925

SEWER BONDS—

6s, A&O, \$8,017...1898-1902

STREET IMPROVEMENT BONDS—

6s, \$33,760

WATER WORKS BONDS—

5s, \$89,000...1919

Total debt Mar. 20, 1898. \$188,777

Tax valuation 1897. 1,887,190

Total tax (per \$1,000) 1897. \$37.60

Tax valuation 1891. \$1,827,170

Population in 1890 was. 5,557

HANCOCK COUNTY.—SURREL P. DE WOLFE, Auditor.

County seat is Findlay.

LOANS— *When Due.*

COURT HOUSE BONDS—

5s, \$105,000...1909-1918

4s, \$80,000...1898-1905

DITCH BONDS—

6s, \$53,000...1897-1901

5s, \$17,000...1897-1900

Total debt Sept. 1, '97. \$262,500

Tax valuation, real. 14,872,226

Tax valuation, personal 6,301,880

Total valuation 1897. 21,174,106

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

LAKE COUNTY.—W. C. TISDEL, Auditor.

Painesville is the county seat.

LOANS— *When Due.*

5s, J&J, \$50,000...1898-1916

Bonded debt Feb. 1, '98. \$50,000

Assessed val'n, real. 7,295,070

Assessed val'n, pers'l. 5,611,660

Total valuation 1897. \$12,906,730

State & County tax rate (per \$1,000) 1897. \$6.40

Population 1890. 18,235

Population 1898 (estim'd) 18,500

HARDIN CO.—JAMES BASTABLE, Auditor.

County seat is Kenton.

LOANS— *When Due.*

ARMORY AND BRIDGE BONDS—

6s, \$33,000...1898-1908

DITCH BONDS—

6s, A&O, \$88,000...July, '98-'05
(Payable by special assessment.)

PIKE BONDS—

6s, A&O, \$61,000...July, '98-'02

6s, \$10,000...1898

Interest is payable in N. Y. City.

Total debt Jan. 15, 1898. \$194,000

Tax valuation, real. 8,090,430

Tax valuation, pers'l. 3,403,110

Total valuation 1897. 11,493,540

Assessment abt. 3/4 actual value.

Total tax (per \$1,000) '95. \$11.50

Population in 1890 was. 28,939

Population 1896 (estima'd) 30,000

LANCASTER.—H. T. MECHLING, Clerk.

This city is in Fairfield County.

LOANS— *When Due.*

CITY HALL BONDS—

6s, \$65,000

FIRE IMPROVEMENT BONDS—

5s, \$12,000...\$2,000 yearly

STREET IMPROVEMENT BONDS—

6s, \$10,000...Part yearly

6s, \$10,200...Part yearly

6s, \$7,041...Part yearly

6s, \$7,000...Part yearly

6s, \$20,600...Part yearly

6s, \$1,260...Part yearly

WATER WORKS—

6s, F&A, \$4,500...Part yearly

Bonded debt Sept. 1, '97. \$81,500

Street imp't bonds (add'l) 56,101

Total valuation 1897. 3,077,140

Assessment about 3/4 actual value.

Total tax (per \$1,000) 1897. \$22.10

Population in 1890 was. 7,555

Population in 1896 (estim'd) 9,000

The city owns its natural gas plant, from which is derived a net income of about \$25,000 per annum.

HENRY COUNTY.—DAVID F. COE, Auditor.

County seat is Napoleon.

LOANS. *When Due.*

FLOATING DEBT (FUNDED)—

5s, J&J, \$20,000...Jan. 1, 1900

REFUNDING BONDS—

5s, \$30,000...April 1, 1904

4s, J&J, 65,000...July 1, 1905

TOWNSHIP ROAD IMP. (Special)—

5s, J&J, \$26,000...July 1, 1905

5s, M&S, 10,000...Sept. 1, 1903

5s, J&J, 9,000...July 1, 1905

5s, J&J, 11,000...July 1, 1906

OPTIONAL—The bonds are all subject to call five years before maturity with the exception of the 5 per cent refunding issue.

LAWRENCE CO.—H. R. BROWN, Auditor.

County seat is Ironton.

LOANS— *When Due.*

BRIDGES, ETC.—

6s, M&S, \$2,000

REFUNDING BONDS—

5s, \$5,000...\$1,000 semi-an.

POOR BONDS—

6s, \$4,000...\$1,000 semi-an.

5s, \$2,000...\$1,000 semi-an.

TURNPIKE BONDS—

5s, M&S, \$255,000...Mar. 1, '99-'23
(\$5,000 due semi-annually.)

Bonded debt Sept. 1, '97. \$268,000

Tax valuation, real. 5,035,910

Tax valuation, personal 2,401,493

Total valuation 1897. 7,437,403

Assessment is 2/3 actual value.

Total tax (per \$1,000) \$14.00

Population in 1890 was. 39,556

Population in 1880 was. 39,068

Population in 1896 (est.) 42,000

INTEREST on \$50,000 of the turnpike bonds is payable at the Park Bank, N. Y.; on all other bonds at the office of the County Treasurer.

HIGHLAND CO.—JAMES REECE, Auditor.

County seat is Hillsborough.

LOANS— *When Due.*

COUNTY BONDS—

6s, \$24,000...Mar. 1, 1900

6s, \$21,000...Mar. 1, 1908

5s, \$13,000...Sept. 1, 1901

5s, J&J, \$8,000...July 1, 1907

5s, \$13,000...Nov. 1, 1907

Total debt Mar. 1, 1898. \$182,000

Township debt (included) 101,000

Sinking fund. 7,103

Net debt Mar. 1, 1898. 104,897

Total valuation 1897. 6,647,000

Assessment about 3/4 actual value.

Total tax (per \$1,000) \$13.35

Population 1890 was. 25,080

Population in 1880 was. 20,585

LICKING CO.—W. M. BELL, JR., Auditor.

County seat is Newark.

LOANS— *When Due.*

BRIDGE BONDS—

6s, J&J, \$30,000...1898-1899

COUNTY BUILDING BONDS—

6s, J&J, \$66,000...1898-1907

Total debt Feb. 15, 1893. \$96,000

Sinking fund. 5,930

Net debt Feb. 15, 1898. \$90,070

Assessed val'n, real. 15,714,260

Assessed val'n, pers'l. 7,026,101

Total valuation, 1897. 22,740,361

Assessment about 65% actual val.

Tax rate (per \$1,000) 1896. \$4.56

Population in 1890 was. 43,279

INTEREST is payable at Newark, Ohio.

IRONTON.—{ E. F. TYLER, Mayor.
 { GEO. H. DAVIES, City Clerk.

County seat is 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.*

CEMETERY LAND—

5s, J&D, \$2,000...1898

MEMORIAL HALL.

5s, A&O, \$20,000...May 1, 1910

5s, M&N, 3,500...May 1, 1914

REFUNDING BONDS—

5s, M&S, \$30,000...Sept. 1, 1915

SEWERS, ETC.—

5s, J&D, \$25,000...June 1, 1912

6s, J&J, 943 80...1898-1912
(\$31 46 each Jan. and July.)

STREET BONDS—

5s, J&D, \$25,000...June 1, 1912

WATER BONDS.

5s, J&J, \$90,000...Jan. 1, 1906

5s, M&S, 18,000...Mar. 1, 1911

4s, J&J, 47,000...July 1, 1906

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 Park Bank, N. Y. City.

LIMA.—{ S. A. BAXTER, Mayor.
 { C. E. LYNCH, Clerk.

This city is the county seat of Allen County.

LOANS— *When Due.*

MACHINE SHOP BONDS—

6s, A&O, \$100,000...Apr. 1, 1900

PAVING BONDS—

6s, J&J, \$14,000...July 1, '98 to '99

6s, J&J, 38,000...Jan. 1, '98 to '08

5s, \$76,300...1898-1908
(Part yearly.)

STREET IMPROVEMENT—

6s, July, \$3,400...July 1, '98-'03

6s, \$700

WATER WORKS—

5s, M&S, \$40,000...Mar. 1, 1906
(\$10,000 due yearly) to Mar. 1, 1909

5s, M&S, \$160,000...Mar. 1, 1910

5s, M&S, \$138,000...Apr. 1, 1916

Bonded debt Oct. 1, '97. \$570,400

School bonds (additional) 33,000

Water debt (included) 338,000

Floating debt. 25,000

Total debt Oct. 1, 1897. 595,400

Tax valuation, real. 5,613,170

Tax valuation, personal 1,713,537

Total valuation 1896. 7,326,707

Total valuation 1897. 7,425,414

Total tax (per \$1,000) '97. \$27.80

Assess'm't about 3/4 actual value.

Population in 1890 was. 15,981

Population 1897 (est.) 23,617

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.

JEFFERSON CO.—GEO. P. HARDER, Auditor.

County seat is Steubenville.

LOANS— *When Due.*

TURNPIKE BONDS—

5s, J&D, \$115,000...June 1, 1902

5s, J&D, 116,500...June 1, 1910

Subject to call June 1, 1905

5s, J&D, \$117,000...June 1, 1911

Subject to call June 1, 1899

5s, A&O, \$75,000...Apr. 1, 1913

Interest payable at County Treas.

Total debt Jan. 1, 1898. \$423,500

Sinking fund. 60,000

Net debt Jan. 1, 1898. 363,500

Tax valuation, real. 11,688,590

Tax valuation, pers'l. 6,035,780

Total valuation 1897. 17,724,370

Assessment is 3/4 actual value.

Average tax (per \$1,000) '97. \$19.91

Population in 1890 was. 39,415

LOGAN.—This City is in Hocking County.

LOANS— *When Due.*

GAS, WATER & SEWER BONDS

6s, \$4,500...Jan. 1, 1906

5s, J&D, 60,000...1900-1929
(\$2,000 due yearly on June 1.)

Total debt Sept. 1, 1897. \$64,500

Tax valuation 1897. 981,622

Total tax (per \$1,000) '97. \$35.54

Real valuation 1894. 2,500,000

Population in 1890 was. 3,119

Population 1895 (estimated) 3,500

INTEREST is payable at the Western German Bank, Cincinnati, O.

LOGAN CO.—C. D. CAMPBELL, Auditor.

County seat is Bellefontaine.

LOANS— *When Due.*

DITCH BONDS—

6s, \$27,000...Part yearly

BUILDINGS AND ROAD IMP'TS—

6s, \$15,000...1893-1903

6s, \$6,000...1896-1900

BRIDGE BONDS—

6s, \$2,000...1897-1902

Total debt 1898. \$48,000

Tax valuation, real. 9,419,130

Tax valuation, personal 3,795,880

Total valuation 1897. 13,215,010

Population in 1890 was. 27,386

LORAIN.—G. A. RESEK, Clerk.

Lorain is in the county of the same name.

Table with columns: LOANS—When Due. IMPROVEMENT BONDS—6s, \$4,000...1898. WATER WORKS BONDS—5s, \$64,000...1914-1933. JAIL BONDS—6s, \$2,000...1898. REFUNDING BONDS—6s, \$6,000...1898-1903.

Table with columns: SEWER BONDS—6s, \$53,000. WATER-WORKS BONDS—6s, \$15,000. Total debt Aug. 15, 1897. \$493,000. Population in 1897 (est.)...12,000.

LOUISVILLE.—F. E. FAVRET, City Clerk.

Louisville is in Stark County.

Table with columns: LOANS—When Due. IMPROVEMENT BONDS—6s, \$900...1898 to 1900. WATER WORKS BONDS—5s, F&A, \$17,000...1908-1914.

Table with columns: Total debt Aug. 1, 1897...\$18,200. Tax valuation 1897...466,630. Population in 1897 (about)...1,500.

INTEREST on the water bonds is payable at Am. Ex. Nat. Bank N. Y., or in Louisville.

LUCAS COUNTY.—

W. M. GODFREY, Auditor. WM. V. McMAKEN, Treasurer.

County seat is Toledo.

Table with columns: LOANS—When Due. ARMORY BONDS—4 1/2s, var. \$73,000...1941-1942. BRIDGE BONDS—5s, \$10,000...1901. BUILDING BONDS—5s, M&N, \$15,000...1901.

Table with columns: GENERAL BONDS—4 1/2s, M&S, \$20,000...1903. ROAD BONDS—5s, \$67,500...1898-1906. Interest payable at Co. Treasury.

*\$220,000 coupon; \$280,000 registered.

MADISON.—CHAS. RITTER, Treasurer.

This township is in Richland County.

Table with columns: LOANS—When Due. SOLDIERS' & SAILORS' HALL—6s, \$48,000...1898-1909. Total debt Feb. 15, 1898...\$38,000.

Table with columns: Tax valuation 1897...\$1,386,390. Total tax (per \$1,000) '97...\$13'30. Population in 1890 was...15,467.

MADISON COUNTY.—W. D. WILSON, Aud.

County seat is London.

Table with columns: LOANS—When Due. CHILDREN'S HOME BONDS—\$24,000, part yearly to 1911. COURT HOUSE AND JAIL—6s, \$127,000, part yearly to 1906.

Table with columns: ROAD IMPROVEMENT—6s, \$10,150, part yearly to 1901. Total debt Mar. 1, 1898...\$193,116.

Ditch and road improvement bonds payable by special assessment.

MADISONVILLE.—

J. A. WARD, Mayor. BENNETT CARTER, Clerk.

Madisonville is in Hamilton County.

Table with columns: LOANS—When Due. ELECTRIC-LIGHT AND WATER-WORKS BONDS—5s, \$15,000...1923. STREET IMPROV. BONDS—6s, \$46,975...1907.

Table with columns: LOANS—When Due. SCHOOL BONDS—5s, J&D, \$2,500...1905. WATER-WORKS BONDS—5s, \$15,000...1922.

MAHONING CO.—C. F. BRENNER, Auditor.

County seat is Youngstown.

Table with columns: LOANS—When Due. BRIDGE BONDS—5s, M&S, \$47,500...1900 to 1909. STREET IMPROVEMENT BONDS—6s, \$7,438...1898 to 1907.

Table with columns: ROAD BONDS—5s, Sept., \$8,000...1906. INFIRMARY BONDS—5s, M&S, \$87,500...1901 to 1917.

MANSFIELD.—

JOS. P. HENRY, Mayor. F. M. REMY, City Clerk.

This city is in Richland County.

Table with columns: LOANS—When Due. GENERAL IMPROVEMENT BONDS—6s, Nov., \$15,000...1898 to '02. STREET IMPROVEMENT BONDS—6s, \$72,500...1898 to 1902.

Table with columns: Interest is payable at City Treas'r. Total debt Jan. 1, 1898...\$149,100. Tax valuation, personal...4,540,430.

MARIETTA.—CARL BECKER, Clerk.

Marietta is in Washington County.

Table with columns: LOANS—When Due. CITY HALL IMPROVEMENT—5s, F&A, \$3,500...1898-1904. VILLAGE OF HARMON—6s, J&J, \$7,000...\$500 semi-an.

Table with columns: LOANS—When Due. \$21,206...1898-1908. SPECIAL ASSESSMENT BONDS—6s, semi-an., \$6,048...1898 to 1907.

MARION.—This city is in Marion County.

Table with columns: LOANS—When Due. STREET IMPROVEMENT BONDS—6s & 5s, \$316,737...Sept. 1, 1916.

Table with columns: Tax valuation 1897...\$4,502,655. Real valuation 1894...12,000,000.

INTEREST on the street imp't bonds is payable at the City Treasury

MARION CO.—U. K. GUTHERY, Auditor.

County seat is Marion.

Table with columns: LOANS—When Due. DITCH BONDS—5s, \$63,000...1898-1909. ROAD BONDS—6s, M&S, \$4,000...1898-1903.

Table with columns: INFIRMARY BONDS—5s, \$7,000...Sept. 1, 1903. Total debt Sept. 1, 1897...\$32,000.

MASSILLON.—

TOBIAS SCHOTT, Mayor. J. C. HARING, City Clerk.

This city is in Stark County.

Table with columns: LOANS—When Due. GENERAL IMPROVEMENT—6s, \$91,200...to 1911. Total debt Mar. 15, 1898...\$91,200.

Table with columns: Cash assets...\$7,600. Net debt Mar. 15, 1898...\$7,400. Tax valuation 1897...3,993,250.

MEDINA CO.—C. E. HOOVER, Auditor.

County seat is Medina.

Table with columns: LOANS—When Due. INFIRMARY BONDS—5s, F&A, \$4,000...1899 to 1900. \$2,000 due yearly on Feb. 1.

Table with columns: Sinking fund...\$512. Net debt Mar. 1, 1898...15,988. Tax valuation, real...7,170,020.

MEIGS CO.—CLINTON A. ROBERTS, Auditor.

County seat is Pomeroy.

Table with columns: LOANS—When Due. BRIDGE BONDS—5s, \$5,000...1898 to 1902. DEFICIENCY BONDS—5s, \$16,000...1906 to 1916.

Table with columns: JAIL BONDS—5s, \$24,000...1898 to 1902. Bonded debt Sept. 1, '97...\$81,000.

MERCER CO.—CHAS. A. KLOEB, Auditor.

County seat is Celina.

Table with columns: LOANS—When Due. BRIDGE BONDS—6s, J&J...\$18,000. COUNTY FAIR BONDS—6s, J&J...\$10,000.

Table with columns: Interest payable at Co. Treasury. Total debt Mar. 1, 1898...\$149,500. Sinking fund...25,000.

MIAMI COUNTY.—J. T. BARTMESS, Auditor.

County seat is Troy.

Table with columns: LOANS—When Due. COURT HOUSE, DITCH, ETC.—5s, \$6,000...1900. \$209,000...1907.

Table with columns: Tax valuation, real...\$15,022,000. Tax valuation, personal...6,377,386. Total valuation 1897...21,399,386.

MIAMISBURG.—

L. H. ZEHBRING, Mayor. A. C. SCHELL, Clerk.

Located in Montgomery County.

Table with columns: LOANS—Amt. Outst'g. ELECTRIC LIGHT BONDS—5s, \$9,600. FIRE AND LIGHT IMP.—5s, \$2,500.

Table with columns: Total debt Mar. 21, 1898...\$56,388. Tax valuation, real...784,060. Tax valuation, pers'l...877,680.

INTEREST on general improvement bonds is payable at the Hanover National Bank of New York; on remaining issues at Miamisburg.

MIDDLEPORT.—(JAMES H. RALSTON, Mayor. E. P. CARTWRIGHT, CLERK.)

Table with columns: LOANS—, FUNDING BONDS—, SEWER BONDS—, Interest payable at Middleport, Bonded debt Feb. 15, '98, Total valuation 1897, Assessment about 1/2 actual value, Tax rate (per \$1,000) '97, Population in 1890 was.

MIDDLETOWN.—J. V. BONNELL, Clerk.

Table with columns: LOANS—, BRIDGE BONDS—, BUILDING BONDS—, COUNTY DEFICIENCY—, DITCH BONDS—, Net debt Feb. 15, 1898, Tax valuation 1897, Total tax (per \$1,000) 1897, Population in 1890 was, Population in 1897 (est.), Population in 1897.

MONTGOMERY CO.—ALFRED G. FREIGHT, Auditor.

Table with columns: LOANS—, BRIDGE BONDS—, BUILDING BONDS—, COUNTY DEFICIENCY—, DITCH BONDS—, Total debt Mar. 20, '98, Tax valuation, real., Tax valuation, personal, Total valuation 1897, Assessment is 1/2 actual value, State tax (per \$1,000) 1897, County tax (per \$1,000) '97, Population in 1890 was, Population in 1897 (est.).

MORGAN CO.—L. F. PARSONS, Auditor.

Table with columns: LOANS—, BRIDGE BONDS—, Total debt Apr. 1, 1898, Tax valuation, real., Tax valuation, personal, Total valuation 1897, Assessment about 2/3 actual value, State tax (per \$1,000) '97, County tax (per \$1,000) '97, Population in 1890 was.

INTEREST is payable at County Treasury.

MT. VERNON.—(L. G. HUNT, Mayor. P. B. CHASE, City Clerk.)

Table with columns: LOANS—, DEFICIENCY BONDS—, GAS BONDS—, PAVING BONDS—, SEWER BONDS—, STREET IMPROVEMENT—, WATER BONDS—, Subject to call, Interest is payable at City Treas'y, Total debt Sept. 1, '97, Tax valuation 1897, Assessment is abt. 1/2 actual value, Total tax (per \$1,000) 1897, Population in 1897 (est.).

MUSKINGUM CO.—J. L. STARKEY, Auditor.

Table with columns: Bonded debt Mar. 4, '98, Interest at 5 per cent., Sinking fund, Net debt Jan. 4, 1898, Ass'd valuation '97, Real valuation (est.), County tax (per \$1,000) '97, Population in 1890 was, Population in 1880 was, Population in 1897 (est.).

NELSONVILLE.—E. WILSON, Clerk.

Table with columns: LOANS—, WATER WORKS & SEWERAGE—, Real valuation 1894, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1880 was, Population 1893 (estimated).

NEWARK.—(C. D. BARRONS, Mayor. C. S. BRADY, City Clerk.)

Table with columns: LOANS—, NAME AND PURPOSE, ENCAMPMENT BONDS—, REFUNDING LIGHT BONDS—, PAVING BONDS—, SEWER BONDS—, PAR VALUE OF BONDS—, Interest on all bonds is payable at the City Treasury, Newark, O.

NEW PHILADELPHIA.—(D. KOENS, Mayor. I. A. CORRELL, Clerk)

Table with columns: LOANS—, PAVING BONDS—, CEMETERY BONDS—, GENERAL IMPROVEMENT—, SEWER BONDS—, Bonded debt Jan. 1, '98, Floating debt, Total debt Jan. 1, 1898, Tax valuation, real., Tax valuation, personal, Total valuation 1896, Total valuation 1897, Assessment 1/2 to 1/2 actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population 1895 was.

INTEREST on cemetery and sewer bonds is payable at New Philadelphia, 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.)

Table with columns: This city is in Trumbull County, Imp't bonds (about), Water debt (additional), Tot. debt Feb. 1, '98 (abt.), Tax valuation 1897, Total tax (per \$1,000) '97, Population in 1890 was, Population 1897 (local est.).

NORWOOD.—W. E. WICHGAR, Clerk.

This village is in Hamilton County. As we were going to press April 1, the village was advertising for sale \$31,437 6 per cent sewer bonds.

Table with columns: LOANS—, ELECTRIC LIGHT BONDS, EXTENSION BONDS—, FIRE AND GEN. PURPOSE, GEN. PURPOSE BONDS, PUBLIC BUILDING BONDS, SIDEWALK BONDS—, STREET IMPROVEMENT BONDS—, WATER WORKS BONDS, Bonded debt Sept. 1, '97, Tax valuation 1897, Total tax (per \$1,000) '97, Population of towns'p 1890, Population of towns'p 1880.

OBERLIN.—This village is in Lorain County.

Table with columns: LOANS—, DISTRICT SEWER BONDS, PAVING BONDS, SEWERAGE & DRAINAGE, WATER WORKS, Total debt Sept. 1, 1897, Water debt (included), Sinking funds, Net debt Sept. 1, 1897, Tax valuation 1897, Assessment about 1/2 actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1895 (est.).

OTTAWA.—B. KOLHOFF, Clerk.

Table with columns: LOANS—, ROAD IMPROVEMENTS—, Total debt Mar. 7, 1898, Tax valuation 1897, Assessment is 2/3 actual value, Tax rate (per \$1,000) '97, Population in 1890 was.

OTTAWA COUNTY.—E. A. POWERS, Auditor.

Table with columns: LOANS—, COURT HOUSE BONDS—, Assessed val'tion 1897, Assessment 1/2 actual value, Population 1890, Population 1897 (est.).

PAULDING CO.—FLOYD ATWILL, Auditor.

Table with columns: LOANS—, BRIDGE AND JAIL BONDS—, COURT HOUSE BONDS—, DITCH AND ROAD BONDS—, EXPENSE AND POOR—, Total debt Mar., 1898, Tax valuation, real., Tax valuation, pers'l., Total valuation 1897, Assessment about 1/2 actual value, State tax (per \$1,000) '95, County tax (per \$1,000) '95, Population in 1890 was, Population in 1897 was.

PERRYSBURG.—T. M. FRANEY, Corporation

Table with columns: LOANS—, NATURAL GAS BONDS—, Bonded debt Dec. 1, '97, Assessed valuation 1897, Assessment about 1/2 actual value, Tax rate (per M.) '97, Population 1890, Population 1897 (est.), Interest payable at Perryburg.

PICKAWAY CO.—B. F. YATES, Auditor.

Table with columns: LOANS—, BRIDGE BONDS—, COUNTY FUND BONDS—, COURT HOUSE BONDS—, JAIL BONDS—, PIKE BONDS—, Total debt Sept. 15, '97, Tax valuation, real., Tax valuation, personal, Total valuation, 1897, Assessment about 1/2 actual value, Total tax rate (per \$1,000), Population in 1890 was, Population in 1897 (est.).

INTEREST is payable at Treasurer's Office.

PIKE CO.—PHILIP P. HAMMON, Auditor.

Table with columns: LOANS—, TURNPIKE BONDS—, SINKING FUND ASSETS—, Net debt Sept. 1, 1897, Tax valuation, real., Tax valuation, personal, Total valuation 1897, Assessment is 1/2 actual value, Tax rate (per \$1,000), Population in 1890 was, Population in 1896 about.

OPTIONAL.—Several of the turnpike bonds are optional. INTEREST on bonds due 1902 is payable at Co. Treasurer's office.

PIQUA.—SETH MCCOLLOCH, Clerk.

Table with columns: LOANS—, IMP. & REFUNDING BONDS—, SCHOOL BONDS—, STREET IMPROVEMENT—, WATER WORKS BONDS—, WATER WORKS BONDS—(Con.), IMP. & REFUNDING BONDS—, SCHOOL BONDS—, STREET IMPROVEMENT—, WATER WORKS BONDS—, Bonded debt Feb. 24, 1897, Interest payable in New York, Total debt Feb. 24, 1897, School bonds (addition), Tax valuation 1897, Assessment't is about 1/2 actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1898 (est.).

PLAIN CITY.—{E. M. FIERIGER, Mayor. O. K. HOWLAND, Clerk.

Plain City is in Madison County.

Table with 2 columns: Item and Value. Includes Total debt Mar. 1, 1898; Tax valuation 1897; Assessment about 1/2 actual value; Total tax (per \$1,000) '97; Population in 1890 and 1897.

PLEASANT.—D. M. FOLTZ, Treasurer.

This township is in Putnam County.

Table with 2 columns: Item and Value. Includes Loans—Road, Light and Water; Tax valuation 1897; Tax rate (per \$1,000) '97; Population in 1890 and 1895.

POMEROY.—ABE A. MASSAR, Clerk.

Pomeroiy is in Meigs County.

Table with 2 columns: Item and Value. Includes Loans—Street Paving Bonds; Refunding Bonds; Water Works and Street Improvement; Tax valuation 1897; Real valuation (est.); Total tax (per \$1,000) '97; Population in 1890 and 1897.

INTEREST on the 5% bonds due 1907 and on all 6% bonds is payable at Pomeroiy; on all others at the National Park Bank, New York.

PORT CLINTON.—

Port Clinton is in Ottawa County.

Table with 2 columns: Item and Value. Includes Loans—Water-Works and Street Improvement; Tax valuation 1897; Real valuation (est.); Total tax (per \$1,000) '97; Population in 1890 and 1894.

PORTSMOUTH.—J. C. ADAMS, Clerk.

Portsmouth is the county seat of Scioto County.

Table with 2 columns: Item and Value. Includes Loans—City Bonds; Water Works; Sewer Bonds; Refunding Sewer Bonds; Street Improvement Bonds; Tax valuation 1897; Real valuation (est.); Total tax (per \$1,000) '97; Population in 1890 and 1895.

PUTNAM COUNTY.—J. C. JONES, Auditor.

County seat is Ottawa.

Table with 2 columns: Item and Value. Includes Loans—Bridge Bonds; Ditch Improvement; Funding Bonds; Road Improvement; Bonded debt Feb. 1, '98; Water debt (included); Sinking fund; Net debt Feb. 1, 1898; Tax valuation, real; Tax valuation, personal; Total valuation 1897; Assessment is 2/5 actual value; Total tax (per \$1,000) '97; Population in 1890 and 1896.

RAVENNA.—{A. S. COLE, Mayor. S. J. POSI, Clerk.

Ravenna is situated in Portage County.

Table with 2 columns: Item and Value. Includes Loans—Park Improvement Bonds; Water Works Extens. Bonds; Water Works Construc. B'ds; Bonded debt Feb. 1, '98; Water debt (included); Sinking fund; Net debt Feb. 1, 1898; Tax valuation, real; Tax valuation, personal; Total valuation 1897; Assessment is 2/5 actual value; Total tax (per \$1,000) '97; Population in 1890 and 1896.

INTEREST on the park improvement and water-works construction bonds is payable at the Chemical National Bank, New York; on the water-works extension bonds at the Second National Bank of Ravenna.

RIDGE TOWNSHIP.—J. A. TOMLINSON, Clerk.

This township is in Van Wert County.

Table with 2 columns: Item and Value. Includes Loans—Road Bonds; Tax valuation 1897; Total tax (per \$1,000) 1897; Population in 1890 and 1880.

RILEY.—S. P. KROHN, Treasurer.

This township is in Putnam County.

Table with 2 columns: Item and Value. Includes Loans—Road Improvements; Tax valuation 1897; Total tax (per \$1,000) '97; Population in 1890 and 1880.

RIVERSIDE.—See the City of Cincinnati.

ROSS COUNTY.—HARRY S. ADAMS, Auditor.

County seat is Chillicothe.

Table with 2 columns: Item and Value. Includes Loans—County Bonds; Floating debt; Total debt Mar. 1, 1898; Tax valuation 1897; Population in 1890 and 1894.

SALEM.—{J. D. FOUNTAIN, Mayor. F. W. ALLISON, Clerk.

This city is in Columbiana County.

Table with 2 columns: Item and Value. Includes Loans—Railroad Aid; Sewer Bonds; School Bonds; Street Opening Bonds; Street Paving Bonds; Water Bonds; General Refunding Bonds; Market House Bonds; Sewer Bonds; Tax valuation 1897; Real valuation (est.); Total tax (per \$1,000) '97; Population in 1890 and 1893.

INTEREST on the railroad first mortgage bonds is payable in New York City; on others at Salem, Ohio.

SANDUSKY.—{CHRISTIAN ZIMMERMAN, Mayor. A. W. MILLER, Clerk.

This city is situated in Erie County on Sandusky Bay.

Table with 2 columns: Item and Value. Includes Loans—Building Bonds; Dock Improvement Bonds; General Refunding Bonds; Market House Bonds; Sewer Bonds; Refunding Water Bonds; Tax valuation 1897; Real valuation (est.); Total tax (per \$1,000) '97; Population in 1890 and 1904.

INTEREST on the water bonds is payable in New York City; on the \$21,000 of sewer bonds, due from 1898 to 1904, in Boston, Mass.; on all other bonds by the City Treasurer.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Sandusky's total municipal debt, the sinking fund held by the city against the same, and the water debt, on the dates mentioned.

Table with 4 columns: Date, Total Bonded Debt, Sinking Funds, Net Debt, Water Debt. Includes Mar. 15, '97; Nov. 15, '96; Oct. 10, '95; Jan. 1, '94.

ASSESSED VALUATION.—The city's assessed valuation (about 40 per cent of the cash value) and tax rate have been as follows.

Table with 5 columns: Year, Real Est., Personal, Total, Tax rate. Includes years 1897, 1896, 1895, 1893, 1890, 1887, 1883.

POPULATION.—In 1890 population was 18,471; in 1880 it was 15,838; in 1870 it was 13,000. The estimated population in 1897 was 25,000.

SANDUSKY COUNTY.—SAMUEL J. HIRT, Auditor.—County seat is Fremont.

Table with 2 columns: Item and Value. Includes Loans—Court House Bonds; Deficiency Bonds; Ditch Improvement Bonds; Tax valuation, real; Tax valuation, personal; Total valuation 1897; Assess. about 35% of actual value; Total tax rate (per \$1,000); Population in 1890 and 1897.

SCIOTO COUNTY.—JOS. T. TRACY, Auditor.

County seat is Portsmouth.

Table with 2 columns: Item and Value. Includes Loans—Refunding Bonds; Tax valuation 1897; Total tax (per \$1,000) 1897; Population in 1890 and 1880; Floating debt.

INTEREST is payable at the Fourth National Bank of New York.

SHELBY.—W. F. SONNANSTINE, Clerk.

This village is in Richland County.

Table with 2 columns: Item and Value. Includes Loans—Electric Light Bonds; Sewer Bonds; Refunding Bonds; School Bonds; Bonded debt Dec. 1, '97; Assessed valuation 1897; Tax rate (per M.) 1897; Population 1890 and 1897.

SIDNEY.—This city is in Shelby County.

Table with 2 columns: Item and Value. Includes Loans—Improvement; Water; Tax valuation 1897; Total tax (per \$1,000) 1897; Population in 1890 and 1895.

SPRINGFIELD.—{ JOHN M. GOOD, Mayor.
{ SAMUEL J. WILKERSON, Clerk.

Table with columns: LOANS—When Due. Includes entries for Bridge Bonds, M&S, Sewer Bonds, Water Bonds, and Floating Debt.

Table with columns: LOANS—When Due. Includes entries for Sewer Bonds, Water Bonds, Floating Debt, and Population statistics.

INTEREST is payable at Springfield and New York.

SPRINGFIELD SCHOOL DISTRICT.—

OLIVER H. MILLER, Clerk of Board of Education.

Table with columns: LOANS—When Due. Includes entries for Buildings and Sites, J&J, F&A, A&O, and M&S bonds.

Table with columns: FLOATING DEBT—When Due. Includes entries for M&S, A&O, and interest payable.

STARK COUNTY.—W. M. REED, Auditor.

County seat is Canton.

Table with columns: LOANS—When Due. Includes entries for Court-House and Work-House, and Refunding Bonds.

Table with columns: LOANS—When Due. Includes entries for F&A, M&S, and interest payable.

STEBENVILLE.—This city is in Jefferson County.

Table with columns: LOANS—When Due. Includes entries for Various 5s, Water 5s, and Bonded Debt.

Table with columns: LOANS—When Due. Includes entries for F&A, M&S, and Tax valuation.

TIFFIN.—J. B. EHRENFRIED, Clerk.

This city is in Seneca County.

Table with columns: LOANS—When Due. Includes entries for Extending Indebtedness, Street Imp't Bonds, and Park Bonds.

Table with columns: REFUNDING BONDS—When Due. Includes entries for Sewer Bonds, Floating Debt, and Population.

The street improvement bonds (marked thus *) and sewer bonds are payable by special assessment.

TIFFIN SCHOOL DISTRICT.—E. E. HERSHBERGER, Clerk Board of Education.

Located in Seneca County.

Table with columns: LOANS—When Due. Includes entries for Debt Extension Bonds, School Bonds, and Park Bonds.

Table with columns: REFUNDING BONDS—When Due. Includes entries for Sewer Bonds, Floating Debt, and Population.

TOLEDO.—{ GUY G. MAJOR, Mayor.
{ R. D. WHITTLESEY, Supervising Accountant.

Toledo is situated in Lucas County.

Table with columns: LOANS—When Due. Includes entries for Bridge Bonds, M&N, J&D, and Fire Department bonds.

Table with columns: LOANS—When Due. Includes entries for Street Intersection, Water Works Extension, and Sanitary Bonds.

Table with columns: LOANS—When Due. Includes entries for Natural Gas, School Bonds, and Improvement Bonds.

INTEREST.—All bonds and semi-annual interest coupons are payable at the Importers' and Traders' National Bank, New York City.

BONDED DEBT, ETC.—The total debt on Nov. 15, 1896, was \$6,010,272.

Table with columns: Total bonded debt, Sinking funds, Net debt, Water debt, Spec. assess't debt.

The sinking fund is invested in city bonds.

CITY PROPERTY.—The city owns its water works, the original cost of which was \$1,000,000.

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

Table with columns: Years, Real Estate, Personal, Total, Tax Rate. Shows data for 1897, 1896, 1895, and 1894.

The actual valuation of property in 1895 was \$133,875,600. The tax rate (per \$1,000) for 1894 includes State tax, \$2 75; county tax, \$4 95; city tax, \$14 80, and average school tax, \$6 10.

POPULATION.—In 1890 the population was 81,434; in 1880 it was 50,137; in 1870 it was 31,584. In 1896 the population according to local figures was 122,300.

TORONTO.—{ E. E. FRANCY, Mayor.
{ M. B. EDWARDS, Jr., City Clerk.

This village is in Jefferson County.

Table with columns: LOANS—When Due. Includes entries for Water Works, J&D, and Bldg., Street and Sewer Bonds.

Table with columns: Net debt Jan. 1, 1898, Tax valuation, Personal, Total, Tax Rate.

INTEREST on the water-works bonds is payable at New York. TAX FREE.—All bonds are exempt from taxation.

TROY.—{ A. L. MCKINNEY, Mayor.
{ P. J. GOODRICH, City Clerk.

Troy is the county seat of Miami County.

Table with columns: LOANS—When Due. Includes entries for City Hall Refunding, M&S, and Electric Light Bonds.

Table with columns: LOANS—When Due. Includes entries for Real Estate Refunding, Water Bonds, and Improvement Bonds.

TRUMBULL CO.—R. SIBSON, Treasurer.

Warren is the County seat.

Table with columns: LOANS—When Due. Includes entries for County Bonds, A&O, and Bonded Debt.

Table with columns: Net debt Jan. 1, 1898, Assessed valuation, Total valuation, Co. tax rate.

UPPER SANDUSKY.—{ ROBERT CAREY, Mayor.
{ A. F. LESER, Clerk.

Upper Sandusky is in Wyandot County.

Table with columns: LOANS—When Due. Includes entries for Refunding Bonds, A&O, and M&N.

Table with columns: Total debt Feb. 15, 1898, Sinking fund assets, Net debt Feb. 15, 1898.

INTEREST is payable at the Ninth National Bank, New York.

VAN WERT.—{ C. M. STUPHEN, Mayor.
{ C. F. MANSHIP, Village Clerk.

County seat of Van Wert County.

Table with columns: LOANS—When Due. Includes entries for City Hall Bonds, J&D, Curbing Bonds, and Paving Bonds.

Table with columns: 5s, J&D, 5s, F&A, 5s, F&A, 5s, J&D, 5s, J&D, 5s, J&D.

INTEREST on \$5,000 of water bonds due 1910 is payable at the First National Bank, New York; all other interest by Village Treasurer.

WAPAKONETA.—This village is in Auglatz County.

Table with columns: LOANS—When Due, BUILDING BONDS, ELECTRIC-LIGHT BONDS, STREET IMPROVEMENT BONDS, WATER WORKS BONDS. Includes bond amounts and due dates.

WARREN CO.—I. N. WALKER, Auditor.

Table with columns: LOANS—When Due, COUNTY BUILDING REPAIR B'DS, BRIDGE BONDS, TAX FREE. Includes bond amounts and due dates.

WASHINGTON C. H.—J. L. ZIMMERMAN, Mayor.

Table with columns: LOANS—When Due, EXTENDING CITY DEBT, IMPROVING STREETS, TAX VALUATION. Includes bond amounts and due dates.

WAYNE CO.—A. P. PECKINPAUGH, Co. Auditor.

Table with columns: LOANS—When Due, COUNTY DITCH BONDS, TAX VALUATION. Includes bond amounts and due dates.

WELLSTON.—L. H. BINGHAM, Clerk.

Table with columns: LOANS—When Due, Elec. Light, Improvement, Water, Total debt. Includes bond amounts and due dates.

WELLSVILLE.—P. H. JONES, Mayor.

Table with columns: LOANS—When Due, CEMETERY BONDS, CITY BUILDING BONDS, FLOATING DEBT, SCHOOL BUILDING, WATER-WORKS REFUNDING. Includes bond amounts and due dates.

INTEREST on the bonds is payable at the office of the City Treas.

WILLIAMS CO.—JNO. F. VON BEHREN, Auditor.

Table with columns: LOANS—When Due, COURT HOUSE BONDS, TAX VALUATION. Includes bond amounts and due dates.

WILLOUGHBY.—J. S. ELLEN, Mayor.

Table with columns: LOANS—When Due, ELECTRIC LIGHT, FIRE HOSE BONDS, WATER WORKS BONDS. Includes bond amounts and due dates.

OPTIONAL.—The water bonds due from 1898 to 1922, are subject to call after September 1, 1902, on ninety days' notice.

INTEREST on \$24,500 water bonds 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.

Table with columns: LOANS—When Due, ELECTRIC LIGHT BONDS, STREET IMPROVEMENT BONDS, TOWN HALL BONDS. Includes bond amounts and due dates.

WOOD COUNTY.—G. W. GAGHAN, Auditor.

Table with columns: LOANS—When Due, COURT HOUSE, JAIL BONDS, TAX VALUATION. Includes bond amounts and due dates.

WOOSTER.—LEMUEL JEFFRIES, Mayor.

Table with columns: LOANS—When Due, CITY HALL BONDS, REDEMPTION & REFUNDING, SPECIAL ASSESSMENT BONDS. Includes bond amounts and due dates.

XENIA.—C. W. LINKHART, Mayor.

Table with columns: LOANS—When Due, FRESHET BONDS, GENERAL FUND, TOWN HALL AND FIRE DEPT., FUNDING & REFUNDING BONDS. Includes bond amounts and due dates.

YOUNGSTOWN.—E. H. MOORE, Mayor.

Table with columns: LOANS—When Due, FIRE DEPARTMENT, SEWER BONDS, GARBAGE DISPOSAL BONDS, WATER BONDS, SCHOOLS, STREET IMPROVEMENT. Includes bond amounts and due dates.

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.

ZANESVILLE.—G. W. KENNEDY, City Clerk.

Table with columns: LOANS—When Due, CEMETERY BONDS, FIRE DEPT. BONDS, NATURAL GAS, ETC., WATER WORKS BONDS. Includes bond amounts and due dates.

ADDITIONAL STATEMENTS.

In the table below we give statements regarding all minor civil divisions in the State of Ohio which have reported an indebtedness of over \$25,000 and which are not represented among the foregoing detailed reports. We have added in each case the population from the Census of 1890.

Table with columns: Place, Total Debt, Interest Rate, Maturity, Assessed Valuation, Population 1890. Lists various locations and their financial data.

Place—	Total Debt.	Interest Rate.	Maturity.	Assessed Valuation.	Population in 1890.
Bridgeport, Belmont Co.	\$57,630	5 & 6	'98-'06	\$1,155,808	3,369
Bryan, Williams Co.	61,500	5 & 6	'97-'20	928,340	3,068
Cambridge S. D., Guern. Co.	36,000	5	1908 &c.		
Canal Dover S. D., Tusca-rawas Co.	50,000	5 & 6	1907-'13		
Canal Dover, Tuscar Co.	40,300	5	Yearly.	1,382,480	
Carey, Wyandot Co.	36,000	6	'98-'09	511,160	1,605
Carroll County	25,000	6	1897	7,962,280	17,566
Carrollton, Carroll Co.	29,000	5 & 6	'03-'23	422,980	1,228
Cin'nati S. D., Ham. Co.	574,000	4 5/8	'97-'36		
College Hill, Hamilton Co.	51,227	4 5/8	'97-'12	634,500	
Columbiana, Colum. Co.	36,000	5	yearly.	442,500	1,112
Columbiana County	50,000	5	1904	23,423,300	59,029
Conneaut, Ashtabula Co.	48,500	5	'99-'16	1,119,140	1,163
Crane, Wyandot Co.	50,000	6	'98-'08	892,440	4,903
Defiance County	50,260	4 1/2 & 6	'98-'05	7,851,294	25,769
Delphos, Allen & Van Wert Co.'s	103,000	5 & 6	1900-'26	1,150,571	4,516
East Palestine, Columb. Co.	34,900	5 & 6	'98-'18	443,380	1,816
Elyria City S. D., Lorain Co.	32,475	6	1905		
Erie County	65,000	5	'97-'04	14,860,970	35,462
Fern Bank, Hamilton Co.	30,216	5 & 6	'00-'13	333,760	367
Findlay, S. D., Hancock Co.	142,000	5 & 6	'98-'25		
Gibsonburg, Sandusky Co.	30,000	6		261,110	585
Glendale, Hamilton Co.	70,762	5	yearly.	807,570	1,144
Greene County	76,000	5 & 6	'97-'06	17,189,171	29,820
Guernsey Co.	38,000	5	'97-'04	8,546,004	28,645
Harrison Co.	80,000	5	yearly.	10,926,890	20,830
Hartwell, Hamilton Co.	75,200	5 & 6	'98-'27	1,002,820	1,507
Hartw'll S. D., H'milton Co.	31,000	6	'98-'21		
Hillsb'ro S. D., High'd Co.	35,000	5	1909		
Hillsboro, Highland Co.	86,500	5 & 6	'98-'33	1,690,596	3,620
Home City, Hamilton Co.	32,400	5 & 6	'99-'25	376,410	797
Ironton S. D., Lawrence Co.	46,000	5	'98-'06		
Jackson Twp., Crawford Co.	26,500	6	'98-'23	234,990	3,248
Kenton, U. S. D., Hardin Co.	45,000	6	yearly.		
Lakewood, Cuyahoga Co.	42,000	6	'97-'02	1,198,695	
Lebanon, Warren Co.	52,000	5	'97-'22	1,472,298	3,050
Lebanon S. D., Warren Co.	27,500	5	'98-'18		
Leontonia, Columbiana Co.	38,000	5 & 6	'98-'19	651,710	2,826
Lima, U. S. D., Allen Co.	31,000	5 & 6	'98-'07		
Lisbon, Columbiana Co.	71,300	6	'98-'21	772,940	
Lorain, S. D., Lorain Co.	70,000	5 & 6	1916		
Marietta S. S. D., Wash. Co.	34,000	5	1914		
Marion S. S. D., Marion Co.	74,000	5 1/2	1916		
Martin's Ferry, Belmont Co.	202,868	5 1/2 & 6	'98-'23	2,035,191	6,250
Martin's Fy S. D., Bl'm't Co.	74,300	5 & 6	1900-'24		
Meehan'sv. S. D., Ch'mp. Co.	26,500	5	'98-'10		
McConnellsv., Morgan Co.	26,700	5 & 6	'98-'12	810,019	1,771
Medina, Medina Co.	31,500	5 & 6	'99-'17	884,869	2,073
Middlet'n S. D., Butler Co.	74,000	5	yearly.		
Montpelier, Williams Co.	33,000	6	1900-'33	272,000	1,293
Napoleon, Henry Co.	100,400	5	1906-'14	707,610	2,764
Newark City S. D., Lick-Ing Co.	28,500	5	'98-'03		
Newark Tp., Licking Co.	95,500	5	1900-'04	881,354	15,286
Newcomerstown, T'ncar Co.	41,000	6	'97-'14	512,300	1,241
Niles S. D., Trumbull Co.	25,000	5 & 6	'96-'11		
Norwalk (City) Huron Co.	132,785	5 & 6	'98-'25	2,676,559	7,195
Norwalk U. S. D., Huron Co.	30,000	6	'98-'03		
Oxford, Butler Co.	60,000	4 1/2-5-6	yearly to '15	714,698	1,922
Painesv. Vill'ge, Lake Co.	179,800	5 & 6	'99-'26	2,480,210	4,755
Paulding, Paulding Co.	59,000	6	1910	372,631	1,879
Perry Co.	40,000	6	1901	8,674,449	31,151
Piqua S. S. D., Miami Co.	119,000	5 & 6	'10-'13		
Plain City S. D., Mad. Co.	25,000	6	1912		
Pleasant Ridge, Ham. Co.	63,740	5 & 6	'98-'13	430,310	1,027
Polk, Crawford Co.	50,000	6	1907	4-9,380	7,200
Pultney Twp., Belmont Co.	120,000	5	1917	885,415	12,857
Reading, Hamilton Co.	48,246	5	'06-'38	679,760	
Ripley, Brown Co.	54,950	5	1904	801,807	2,483
Sabins, Clinton Co.	31,500	4 1/2-6	1909-'26	353,635	1,080
Salem S. D., Columb. Co.	69,000	5 & 6	1901-'21		
St. Bernard, Hamilton Co.	193,697	5	'98-'12	1,684,260	1,779
St. Clair Sp. S. D., Frank Co.	32,881	5 & 6	'97-'23	820,890	
St. Mary's S. D., Angl. Co.	38,500	6	'98-'13		
St. Mary's Vill'ge, Aug. Co.	80,000	5 & 6	'98-'30	993,770	3,000
Salineville, Columbiana Co.	40,000	6	1912	332,220	2,369
Shelby County	57,450	6	'99-'06	11,435,370	24,707
Smithfield & Portland, Pike Dist., Jeff. Co.	64,000	5	1900		
Summit Co.	36,000	6	'98-'02	32,303,450	54,089
Tippecanoe, Miami Co.	26,966	6	1912	620,424	1,465
Tippecanoe, S. D., Mia. Co.	28,000	5 & 6	'06-'13		
Toledo Board of Educat'n.	480,000	4 & 4 1/2	'04-'29		
Union County	26,560	6	'98-'01	10,268,470	22,860
Urbana S. D., Champ'n Co.	44,000	5 & 6	'98-'15		
Urbana City, Champ'n Co.	297,500	4 1/2-5-6	'94-'11	3,426,656	6,510
Van Buren, Putnam Co.	40,000	6	1902	608,055	3,444
Van Wert County	41,000	5 & 5 1/2	'98-'11	9,237,180	29,169
Vinton County	31,000	6	'98-'14	3,174,710	16,045
Warren City, Trumbull Co.	103,271	4 1/2-5-6	'98-'05	3,150,699	5,973
Warren City S. D., Trum. Co.	38,000	4-4 1/2-5	'98-'20		
Wauseon, Fulton Co.	25,400	6	'98-'24		
Winton Place, Hamilton Co.	53,254	5 & 6	'04-'25	566,050	
Wyandot County	125,000	6	'98-'17	11,282,650	21,722
Youngstown S. D., Mahon-Ing Co.	103,000	6	'98-'04		
Zanesv. S. D., Muskil. Co.	80,000	4	'14-'15		

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 3 1/2 percent bonds; the details of the State's outstanding obligations are as follows:

FOREIGN DEBT.				
NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
School fund refunding.....	3	J & D	June 18, 1909	\$3,825,000
Stock certificates.....	int.	ceased	past due	4,470
Do do.....	int.	ceased	past due	2,145
Temporary loan (refunding).	3 1/2	A & O	Apr. 1, 1915	585,000
			Optional after Apr. 1, 1910	
Do do (refunding).....	3 1/2	M & N	May 1, 1915	500,000
Do do.....	3	A & O	Apr. 1, 1899	100,000
			Now subject to call.	
Do do.....	3	M & S	Sept. 20, 1899	500,000
			Now subject to call.	

DOMESTIC DEBT—NON-NEGOTIABLE.
 Held by Purdue University.. 5 Q—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 \$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, etc.

	Mar. 1, '98.	Nov. 1, '97.	Nov. 1, '96.	Nov. 1, '95.
Foreign debt.....	\$5,510,000	\$5,716,615	\$6,436,615	\$7,036,615
Domestic debt.....	484,000	484,000	484,000	484,000
Total debt.....	\$5,994,000	\$6,200,615	\$7,920,615	\$7,520,615
Int. on foreign debt..	\$170,725	\$176,725	\$200,025	
Int. on domestic debt.	24,200	24,200	24,200	
Total annual int..	\$194,925	200,925	\$224,225	

ASSESSED VALUATION.—The following table shows the total valuation of real and personal property and the State tax rate (per \$1,000) for the general fund for the years indicated.

Years.	Valuation.	State tax.	Years.	Valuation.	State tax.
1897.....	\$1,249,191,71		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.....	301,858,474	2.00
1885.....	793,526,079	1.20	1850.....	138,362,085	2.50

The total tax rate (per \$1,000) for 1895 was \$2.96%, including Funded Institution tax \$0.50, school tax \$1.10, State debt sinking fund tax \$0.30, and Educational Institution tax \$0.16%, in addition to the general fund tax of \$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 invasion &c. can be contracted. The section in full is subjoined.

CREATION OF DEBT FORBIDDEN.—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.

LIMITED—EXCESS VOID.—No political or municipal corporation in this State shall ever become indebted in any manner or for any purpose to an amount in the aggregate exceeding two per centum on the valuation of the taxable property within such corporation, to be ascertained 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; *Provided,* 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 protection and defense to such an amount as may be requested in such petition.

THIRD, counties (but no other kind of municipality) are prohibited from subscribing for any stock in a corporation unless paid for at time of such subscription. The section which covers this subject is section 6 of article 10, and is as follows.

Counties cannot take stock. No county shall subscribe for stock in any incorporated company unless the same be paid for at the time of such subscription; nor shall any county loan its credit to any incorporated 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).

State of Indiana.

ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act May 7, 1800)	July 4, 1800
Admitted as a State (Act Apr. 19, 1816)	Dec. 11, 1816
Total Area of State (square miles)	36,350
State Capital	Indianapolis
Governor (term exp 2d Monday, Jan., 1901)	James A. Mount
Secretary of State (term expires Jan., 1899)	William D. Owen
Auditor (term expires Jan., 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.	

Limit of one per cent 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 demand it, 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 exceeding two-thirds of the tax duplicate of such the preceding year; but no temporary loans are permissible until all temporary loans upon the revenue of any preceding year have been paid. Any ordinance, order, resolution, obligation, contract, note or other evidence of indebtedness to 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.

Table with 4 columns: Year, Population, Year, Population. Rows for 1890, 1880, 1870.

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 following, see "Additional Statements" at the end of this State.

ADAMS CO.—IRWIN BRANDYBERRY, Auditor.

Table with columns: When Due, Sinking fund, Tax valuation, Total valuation, Total tax rate, Population in 1890, Population in 1880.

ALEXANDRIA.—This city is in Madison County.

Table with columns: Date, Population in 1890, Population in 1880, Population in 1896 (est.).

ALLEN COUNTY.—L. J. BOBILYA, Auditor.

Table with columns: When Due, Assessment abt. 60% actual value, Aver. tax rate, Population in 1890, Population in 1880.

INTEREST is payable by Winslow, Lanier & Co., New York City.

ANDERSON.—M. M. DUNLAP, Mayor. FRANK G. EPPLY, City Clerk.

Table with columns: When Due, REFUNDING WATER BONDS, Sinking fund, Tax valuation, Total valuation, Total tax rate, Population in 1890, Population in 1897 (est.).

OPTIONAL.—The school bonds, water-works bonds and the funding bonds, due in 1913, are subject to call ten years from date of issue.

INTEREST is payable at Fourth National Bank of New York City

BARTHOLOMEW CO.—I. B. BARRETT, Auditor. County seat is Columbus.

Table with columns: When Due, Total debt, Tax valuation, Total valuation, Assessment about actual value, County tax rate, Population in 1890.

INTEREST on 5 1/2 per cent bonds is payable at Nat. Branch Bank of Madison and on 5s at First Nat. Bank of Columbus, Ind.

BLACKFORD CO.—J. P. RAWLINGS, Treas.

Table with columns: When Due, Assessed val'n, Total valuation, Assessment is 3/4 actual value, Total tax, Population in 1890, Population in 1896 about.

INTEREST is payable by Winslow, Lanier & Co., New York.

BRAZIL.—WM. H. BUBB, Mayor. JOHN MACDONALD, City Clerk. This city is in Clay County.

Table with columns: When Due, Bonded debt, Net floating debt, Total debt, Sinking fund accounts, Net debt, Water debt, Tax valuation, Assessment, Total valuation, Tax rate, Population in 1890, Population in 1897 (est.).

CLARK CO.—H. H. HEATON, Auditor.

Table with columns: When Due, Tax valuation, Tax valuation personal, Total valuation, Assessment about 3/4 actual value, Tax rate, Population in 1890, Population in 1898 (est.).

CLAY CO.—THOMAS PHILLIPS, Auditor.

Table with columns: When Due, Total valuation, Assessment about 1/2 actual value, State & Co. tax, Tax rate, Population in 1890, Population in 1897 (est.).

INTEREST on the bonds is payable at the Third National Bank, New York.

COLUMBUS.—W. J. BECK, Mayor. J. W. SUVERKRUP, Clerk.

Table with columns: When Due, Total debt, Sinking fund, Net debt, Tax valuation, Tax valuation personal, Total valuation, Assessment about 3/4 actual value, Total tax rate, Population in 1890, Population in 1898 (est.).

All bonds are subject to call after 10 years from date of issue.

CRAWFORDSVILLE.—T. L. STILWILL, Mayor. J. D. TRACY, Clerk.

Table with columns: When Due, Tax valuation, Tax valuation personal, Total valuation, Assessment about 3/4 actual value, Tax rate, Population in 1890, Population in 1897 (est.).

TAX FREE.—The bonds of this city are exempt from taxation.

DAVIESS COUNTY.—County seat is Washington.

Table with columns: When Due, Total debt, Tax valuation, Population in 1890, Population in 1880.

DEARBORN CO.—CHAS. L. WATERS, Auditor.

Table with columns: When Due, Tax valuation, Total valuation, Actual valuation, Population in 1890, Population in 1880.

DECATUR.—J. W. TEEPLE, Chairman Finance Committee.

Table with columns: When Due, Assessed val'n, Total valuation, Tax rate, Real valuation, Population in 1890, Population in 1880.

DECATUR CO.—DYER C. ELDER, Treasurer.

Table with columns: When Due, Tax valuation, Total valuation, Assessment is 3/4 actual value, Total tax, Population in 1890, Population in 1880.

DELAWARE CO.—D. A. LAMBERT, Treas.

Table with columns: When Due, Net debt, Tax valuation, Tax valuation personal, Total valuation, Assessment about 3/4 actual value, State & Co. tax, Population in 1890, Population in 1880.

DELPHI.—{ FRANK ROBISON, Mayor.
{ JAS. M. RAMEY, Treasurer.
This city is in Carroll County.

Table with columns: LOANS—When Due, Sinking fund, Net debt Feb. 15, 1898, Water debt (additional), Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment is about 3/4 actual value, Total tax per \$1,000 1897, Population in 1890 was.

TAX FREE—All of the city's bonds are exempt from taxation. INTEREST on the railroad and school bonds is payable at Delphi; on the water bonds at Chicago.

DUNKIRK.—J. O. SULLIVAN, Clerk.
This city is in Jay County.

Table with columns: LOANS—When Due, PURCHASING AND STREET BDS., SCHOOL BONDS, WATER-WORKS BONDS, Bonded debt Jan. 1, 1898, Floating debt about, Total debt Jan. 1, 1898, Tax valuation 1897, Assessment is 2-5 actual value, Total tax rate (per M.) '97, Population in 1890 was, Population in 1898 (est.).

INTEREST on \$13,000 school bonds is payable at Dunkirk; on all others at New York.

ELKHART.—{ HENRY B. SYKES, Mayor.
{ P. P. ABEL, Treasurer.
This city is in Elkhart County.

Table with columns: LOANS—When Due, FUNDING BONDS, COUNTY BONDS, Bonded debt Feb. 15, '98, City has no floating debt, Tax valuation, real, Tax valuation, personal, Total valuation, 1897, Assessment about 3/4 actual value, Total tax (per \$1,000) '97, Real valuation (est'd), Population in 1890 was, Population 1897 (estimat'd).

INTEREST on the funding bonds of 1915 is payable in New York City; on all other bonds at the Treasurer's office.

TAX FREE All city bonds are exempt from taxation.

ELKHART CO.—E. L. D. FOSTER, Auditor.
County seat is Goshen.

Table with columns: LOANS—When Due, COUNTY BONDS, FUNDING BONDS, Bonded debt Jan. 1, 1898, Floating debt, Total debt Jan. 1, 1898, Tax valuation 1897, Tax rate (per \$1,000), Real valuation (est'd), Population in 1890 was, Population 1898 (estimat'd).

INTEREST on funding bonds is payable at County Treasurer's office.

EVANSVILLE.—{ WM. M. AKIN, JR., Mayor.
{ HENRY STOCKFEEH, Treasurer.
Evansville is the County seat of Vanderburgh County.

Table with columns: LOANS—Interest—Principal, NAME AND PURPOSE, P. Ct. Payable, When Due, Outstanding, Series A, Do. B, Do. C, Water bonds, Refunding school bonds, Old bonded debt, do do.

INTEREST is payable at the office of Winslow, Lanier & Co., New York.

TOTAL DEBT, ETC.—The total bonded debt February 1, 1898, was \$2,155,000, including water debt of \$400,000. In addition to this there is outstanding an old bonded debt of \$37,000. The city has no floating debt. The city has started a sinking fund for the payment of the school bonds.

ASSESSED VALUATION (total) in 1896 was \$26,700,000 and the city tax rate (per \$1,000) was \$16.60, \$1.50 of which was a special levy for the construction of a new water works.

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 CO.—HENRY W. VANCE, Auditor.
County seat is New Albany.

Table with columns: Total debt June 1, 1897, Sinking fund, Net debt June 1, 1897, Tax valuation, pers'al., Total valuation 1896, Population in 1890 was, Population in 1880 was.

FORT WAYNE.—{ HENRY P. CHERN, 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.

Table with columns: LOANS—When Due, FUNDING LOAN, REFUNDING RAILROAD LOANS, WATER WORKS, 6s, M&N, 100,000, 6s, J&J, 146,000, 5s, J&J, 15,800, 4 1/2s, A&O, 299,000.

INTEREST on 5% funding bonds is payable at the Hamilton Bank, New York; on all other bonds in New York.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows municipal debt on January first of the following years:

Table with columns: 1898, 1897, 1896, 1895, Total bonded debt, Sinking funds, Net debt, Water debt (included above).

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:

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Tax Rate per \$1,000.

The tax rate for 1896 include State tax, \$3.01 3/4; county tax, \$4.68 3/4; city tax, \$9.50; special school fund tax, \$1.50; total, \$18.70. The city tax in 1897 was \$9.25.

POPULATION.—In 1890 population was 35,393; in 1880 it was 26,880; in 1870 it was 17,718. In 1897 it was estimated at 44,000.

FRANKFORT.—F. E. MCKOWN, Treasurer.
This city is in Clinton County.

Table with columns: LOANS—When Due, HIGH SCHOOL BONDS, SEWERAGE BONDS, Tax valuation, real, Tax valuation, person'l., Total valuation 1897, City tax (per \$1,000) '97, Average school tax '96, Population in 1890 was, Population in 1880 was, Population 1897 (est.).

INTEREST is payable at the First Nat. Bank, New York City.

FULTON COUNTY.—Rochester is the county seat.

Table with columns: Court-house bonds, Jail and water bonds, Interest 5% and 6%, Bonded debt Jan. 1, 1898, Assessed valuation, real, Assessed val'n, pers'l., Total valuation 1897, Av. tax rate (per M.) '97, Population 1890.

GRANT COUNTY.—JOHN WILSON, Auditor.
County seat is Marion.

Table with columns: Tot. gen. debt Jan. 1, '98, Tax valuation 1897, Population 1890 was, Population 1880 was, Population 1897 (estim'd).

GREENE COUNTY.—C. C. BALLARD, Treas.
County seat is Bloomfield.

Table with columns: LOANS—When Due, ASSESSMENT BONDS, COUNTY BONDS, 6s, J&D, 86,000, 6s, J&J, 22,000, 6s, J&D, 6,000, 6s, J&J, 9,300, 6s, J&J, 9,000, 6s, Nov., 9,800, 6s, Nov., 3,750, 6s, J&D, 12,500, 6s, M&S, 20,000, GRAYEL ROAD BONDS, 5s, \$293,500, Gross debt June 1, 1897, (Gravel road bonds not included), Tax valuation 1896, Real valuation, Population 1880 was, Population 1890 was, Population 1897.

INTEREST is payable at the Continental Nat. Bank, New York City.

GREENFIELD—WM. R. MCKOWN, Clerk.
Greenfield is in Hancock County.

Table with columns: Total debt Jan. 1, 1898, Water debt (included), Tax valuation 1897, Real valuation, Population in 1890 was, Population in 1897 (est.).

HAMILTON COUNTY.—A. J. GIBBS, Treasurer.—County seat is Noblesville.

Table with columns: LOANS—When Due, FUNDING BONDS, ROAD BONDS, Net debt Jan. 1, 1898, Tax valuation, real, Tax valuation, person'l., Total valuation 1897, Assessment is about 3/4 actual val., Av. tax rate (per M.) '97, Population in 1890 was, Population in 1895, Sinking fund assets.

INTEREST on \$40,000 funding bonds is payable at Indianapolis; on \$35,000 at Noblesville; on the remaining bonds in New York.

HAMMOND.—{ FRED. R. MOTT, Mayor.
{ WM. KLEIHEGE, SR., Treasurer.
This city is in Lake County.

Table with columns: Total debt 1896, Water debt (included), Tax valuation 1896, Real valuation, Population in 1890 was, Population in 1896 about.

HARRISON CO.—T. S. GETZENDANNER, Aud'r.
County seat is Corydon.

Table with columns: LOANS—When Due, FUNDING BONDS, ROAD BONDS, Net debt Feb. 1, 1898, Tax valuation, real, Tax valuation, pers'l., Total valuation 1897, Assessment is 3/4 actual value, Total tax (per \$1,000) 1897, Population 1890 was, Population 1898 (estim'd).

HOWARD COUNTY.—JOHN A. MORRISON, Treasurer.—County seat is Kokomo.

Table with columns: Bonded debt Jan. 1, 1898, County has no floating debt, Tax valuation, real, Tax valuation, pers'l., Total valuation 1894, Assessment is 4-5 actual value, State & Co. tax (per \$1,000), Population in 1890 was.

HUNTINGTON.—Huntington is in Huntington County.

Table with columns: Net debt (last returns), Tax valuation 1894, Real valuation, Population in 1890 was, Population in 1893 was.

HUNTINGTON CO.—W. F. SWAIM, Auditor.
County seat is Huntington.

Table with columns: FUNDING BONDS, 6s & 5s, Bonded debt Jan. 1, '98, Total valuation 1897, Assessment 1/2 to 3/4 of actual value, State & Co. tax (per \$1,000), Population 1890 was.

MADISON CO.—W. N. HEATH, Auditor.

County seat is Anderson.
LOANS—When Due.
COUNTY BONDS—
6s, \$25,000...1898 to 1899
(\$12,500 due yearly.)
6s, Sept., 10,000...Sept. 17, 1900
6s, June, 15,000...June 29, 1901
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, 1901
INTEREST on \$10,000 county bonds of 1900 is payable at the Fourth National Bank of New York City; on all other bonds in Anderson.
TAX FREE.—Bonds are all exempt from taxation.

GRAVEL ROAD BONDS—(Cont).
6s, Sept., \$275...Sept. 1, 1902
Total debt Feb. 1, 1898...\$63,000
Gravel Road Bonds (add) 14,025
Tax valuation, real...18,579,505
Tax valuation, personal 8,431,305
Total valuation 1897...27,010,810
Assessment abt. 3/4 actual value.
Tax rate (per \$1,000)...\$6.61
Population in 1890 was...36,487
Population in 1897 (est.)...71,500

MARION.—LOUIS A. VON BEHREN, Mayor.

This city is in Grant County.
LOANS—Amount.
Electric-light 6s...\$33,000
Funding 5s and 6s...61,000
Funding 4 1/2s...18,000
School 6s...3,000
Water-works 5s and 6s...16,500
Interest payable in New York
Bonded debt Jan. 1, '98...\$122,500
Sinking fund...3,392

Net debt Jan. 1, 1898...\$119,108
Tax valuation 1897...6,494,005
Water debt (included) 16,500
Assessment is 1/2 actual value.
City tax rate (p. \$1,000) '97...\$3.60
Population in 1890 was...8,769
Population in 1880 was...3,182
Population in 1897 (est'd)...20,000

MARION COUNTY.—SMITH, Auditor.

County seat is Indianapolis.
LOANS—When Due.
COUNTY BONDS—
5s, J&J, \$100,000...July 1, 1901
5s, J&D, 200,000...June 1, 1908
4 1/2s, J&D, 200,000...June 1, 1900
4 1/2s, J&D, 200,000...June 1, 1905
REFUNDING BONDS—
4s, \$200,000...1927
Floating debt...\$77,920

Total debt June 1, '97...\$1,127,920
Sinking fund...150,000
Tax valuation 1896...139,056,980
Assessment about 3/4 actual value.
State tax rate...\$3.20
County rate...3.90
School rate...3.25
Total tax (per \$1,000)...10.35
Population in 1890 was...141,156

MARSHALL CO.—OSCAR R. PORTER, Auditor.

County seat is Plymouth.
LOANS—When Due.
ASTLEUM BONDS—
5s, J&J, \$20,000...July 1, 1898
(\$10,000 due yearly) to July 1, 1899
Interest payable at Treas. office.
Total debt Jan. 15, 1898...\$20,000
Sinking fund assets...5,655
Net debt Jan. 17, 1898...13,345

Tax valuation, real...\$8,146,060
Tax valuation, personal...5,671,865
Total valuation 1897...13,817,925
Assessment is 3-5 actual value.
Tax rate (per \$1,000) 1897...\$12.00
Population in 1890 was...23,818
Population in 1880 was...23,414
Population in 1897 (est.)...28,000

MICHIGAN CITY.—G. S. VAN DEUSEN, Mayor.

Michigan City is in La Porte County.
LOANS—When Due.
BRIDGE BONDS—
6s, Dec., \$6,000...Dec. 31, 1899
SCHOOL BONDS—
6s, Nov., \$7,000...Nov. 1, 1903
5s, May, \$5,000...May 1, 1916
5s, June, 7,000...1900 to 1904
(\$1,400 annually on June 1.)
Interest payable at Treas'r's office.
Bonded debt Feb. 15, '98...\$55,000

(G. S. VAN DEUSEN, Mayor.
F. SCHAEUFFELE, Treasurer.
Sinking fund Sept. 1, '97...\$4,270
Net debt Sept. 1, 1897...50,730
Tax valuation, real...2,520,060
Tax valuation, personal...850,560
Total valuation 1897...\$3,370,620
Assessment is 50 p.c. actual value.
Total tax (per \$1,000)...\$23.20
Population 1890 was...10,776
Population 1880 was...7,366
Population 1898...15,009

MONROE CO.—J. S. WOODWARD, Treasurer.

County seat is Bloomington.
LOANS—When Due.
BUILDING AND REFUNDING—
6s&4 1/2s, J&J, \$44,000...July, '98-'08
(\$4,000 due yearly.)
Subject to call.
ROAD BONDS—
5s, Nov., \$22,500...Nov. 15, 1898
(\$2,500 due yearly) to Nov. 15, 1906
5s, \$51,872

Floating debt...\$7,785
Total debt June 1, 1897...57,785
Road bonds (add)...77,507
Tax valuation, real...7,115,355
Tax valuation, personal...688,150
Total valuation 1895...7,803,505
Assessment nearly actual value.
Total county tax (per \$1,000)...\$47.56
Population in 1890 was...17,673
Population in 1896 (est.)...21,500

INTEREST on the bonds is payable at the office of Winslow, Lanier & Co., New York.

MONTGOMERY CO.—WM. JOHNSON, Treas.

County seat is Crawfordsville.
LOANS—When Due.
REVENUE BONDS—
6s, F&A, \$9,000...Feb. 7, 1899
6s, M&N, 20,000...May 11, 1899
Total debt Feb. 10, 1898...\$29,000

Tax valuation, real...\$13,414,285
Tax valuation, pers'al. 6,645,655
Total valuation 1897...20,059,940
Assessment is 3/4 actual value.
State & co. tax (per M.) 1897...\$7.90
Population in 1890 was...28,025
Population 1894 about...30,000

MORGAN COUNTY.—J. M. JULIAN, Aud'r.

County seat is Martinville.
LOANS—When Due.
BRIDGE BONDS—
6s, \$30,000...1899 to 1902
(\$5,000 payable yearly Dec. 1.)
COUNTY BONDS—
5s, \$10,000...1898 to 1899
(\$5,000 payable yearly Dec. 1.)
Interest payable at the Merchants' Nat. Bank, Indianapolis.

Bond'd debt Jan. 15, '98...\$40,000
Tax valuation, real...7,345,670
Tax valuation, personal 2,392,700
Total valuation 1897...9,738,370
Assessment about 3/4 actual value.
Total tax (per \$1,000)...\$30.16 2/3
Population in 1890 was...18,643
Population in 1880 was...18,900
Population in 1896 (est.)...21,000

MT. VERNON.—C. L. PROSSER, Clerk.

This city is the county seat of Posey County.
LOANS—When Due.
FUNDING:
5s, J&D, \$10,000...June 1, 1899
5s, J&D, 10,000...June 1, 1904
5s, J&D, 10,000...June 1, 1909
Bonded debt Jan. 15, 1898...\$30,000

Sinking fund...\$5,018
Net debt Jan. 15, 1898...24,982
Total valuation 1897...1,488,735
Assessment about 3/4 actual value.
City tax (per \$1,000)...\$12.00
Population in 1890 was...4,705

INTEREST is payable at the office of the City Treasurer.

MUNCIE.—GEORGE W. CROMER, Mayor.

This city is the county seat of Delaware County.
LOANS—When Due.
GENERAL CITY DEBT—
5s, M&N, \$15,000...May 15, 1901
5s, J&D, 10,000...Dec. 15, 1906
5s, Var., 23,000...Feb. & Dec. '09
5s, J&D, 15,000...Dec. 15, 1911
5s, A&O, 25,000...Apr. 15, 1912
5s, F&A, 10,000...Feb. 15, 1913
5s, F&A, 20,000...Feb. 1, 1914

Total general city debt Sept. 1, 1897...\$118,000
Tax valuation, real...4,815,340
Tax valuation, personal 1,999,795
Total valuation 1897...6,815,135
Assessment about 1/2 actual value.
Total tax (per \$1,000) '97...\$12.60
Population 1890 was...11,345
Population 1897 (est.)...25,527

INTEREST is payable in New York.

NEW ALBANY.—THOS. W. ARMSTRONG, Mayor.

This city is the county seat of Floyd County.
LOANS—Interest—Principal.
NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g

Funding Bonds...1893 5 A & O Oct. 15, 1908 \$40,000
Improvement Bonds...1880 6 M & N May 21, 1900 50,000
Refund. Air Line RR. Bonds... 5 J & J July 1, 1915 291,000
Kent'y & Ind. Bridge Bonds* 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.

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 dates named.

Table with 4 columns: Date, Total bonded debt, Sinking funds, etc.
Jan. 1, '98: \$381,000
Jan. 1, '97: \$383,000
Jan. 1, '96: \$383,000
Jan. 1, '95: \$385,000

TAX-RECEIVABLE COUPONS.—All issues of New Albany bonds carry tax-receivable coupons.

ASSESSED VALUATION.—The city's assessed valuation (from 1/2 to 3/4 cash value) and tax rate have been as follows:

Table with 5 columns: Years, Real Estate, Personal Property, Total Assessed Valuation, City Tax per \$1,000.
1897: \$7,413,575 Real Estate, \$2,301,775 Personal Property, \$9,715,350 Total Assessed, \$11.00 City Tax

POPULATION.—In 1890 population was 21,059; in 1880 it was 16,423; in 1870 it was 15,396.

PERRY COUNTY.—L. L. MITCHELL, Treasurer.

County seat is Cannelton.
Total debt Feb. 1, 1898...\$106,000
Tax valuation, real...2,266,315
Tax valuation, personal...998,905
Total valuation 1897...3,265,220

Assessment is 3-5 actual value.
Average tax (per \$1,000)...\$22.35
Population in 1890 was...18,240
Population in 1896 (est.)...22,000

PERU.—ORSAND DURAND, Mayor.

This city is in Miami County.
LOANS—When Due.
REFUNDED DEBT BONDS—
5s, J&J, \$12,000...1899-1910
(\$1,000 yearly on Jan. 1.)

Total debt Jan. 15, 1898...\$124,000
Sinking fund...9,000
Net debt Jan. 15, 1898...115,000
Total water debt (incl.)...75,000

ROAD BONDS—
6s, M&N, \$7,000...1898-1904
(\$1,000 due yearly on May 1.)
SCHOOL CITY BONDS—
6s, M&N, \$15,000...Nov. 1, 1910
Subject to call after Nov. 1, 1900
4 1/2s, J&J, \$15,000...Jan. 1, 1913
WATER WORKS BONDS—
8s, J&J, \$75,000...July 1, 1898

Tax valuation, real...1,735,845
Tax valuation, personal...863,695
Total valuation 1898...2,599,540
Assessment about 1/2 actual value.
Total tax (per \$1,000) '97...\$29.80
Population in 1890 was...7,028
Population in 1880 was...5,280
Population in 1898 about...11,000

INTEREST on road bonds in New York; on other loans at Peru.
TAX FREE.—All bonds of this city are exempt from taxation.

PORTER CO.—M. J. STICHFIELD, Auditor.

County seat is Valparaiso.
LOANS—When Due.
COURT HOUSE BONDS—
5s, Aug., \$39,000...Aug. 1, 1900
5s, July, 7,000...1896-1904
1897, 23,000
Interest payable at Valparaiso.
Bonded debt June 1, 1897...\$46,000
Floating debt...17,367

Total debt June 1, 1897...\$63,367
Sinking fund...45,795
Net debt June 1, 1897...17,572
Total valuation 1896...15,211,930
Assessment is 3/4 actual value.
Tax rate (per \$1,000)...\$6.76
Population in 1890 was...18,052
Population in 1897 (est.)...24,500

PULASKI COUNTY.—County seat is Winamac.

LOANS—When Due.
COURT HOUSE 5s, \$60,000, '98-1909
Interest payable at Chicago.
Bonded debt June 1, 1897...\$60,000
Floating debt...950
Total debt...60,950
Sinking fund assets...9,483
Net debt June 1, 1897...51,467

Tax valuation, real...\$4,988,205
Tax valuation, personal...973,780
Total valuation 1895...5,961,985
Assessment about 1/2 actual value.
Total tax (per \$1,000)...\$18.10
Population in 1890 was...11,233
Population in 1896 (est.)...15,000

RANDOLPH CO.—WM. A. WILEY, Auditor.

County seat is Winchester.
LOANS—When Due.
COUNTY BONDS—
6s, M&S, \$10,000...Sept. 13, 1898
Interest payable at Winchester.
Total debt Apr. 1, 1898...\$10,000
Sinking fund...9,619

Net debt Apr. 1, 1898...\$881
Tax valuation, real...10,344,730
Tax valuation, personal 5,636,905
Total valuation 1897...15,981,635
Assessment about 3/4 actual value.
Total tax (per \$1,000) '97...\$14.20
Population in 1890 was...28,085

RICHMOND.—JAMES S. OSTRANDER, Mayor.

County seat of Wayne County.
LOANS—When Due.
CITY BONDS—
5s, \$7,000...Feb. 1, 1899
5s, \$30,000...Feb. 1, 1902
PARK BONDS—
6s, \$5,500...July 1, 1898
(\$500 due yearly) to July 1, 1908
4s, \$10,000...Apr. 1, 1915
(Subject to call after 1905)
4s, \$15,000...July 1, 1915

SCHOOL BONDS—
6s, \$5,000...Sept. 22, 1898
Total debt Feb. 1, 1898...\$72,800
Cash...9,203
Net debt Feb. 1, 1898...63,597
Street Inpt. bonds (add)...10,900
Total valuation 1897...11,642,708
Assessment about 1/2 actual value.
Population 1890 was...16,608
Population 1895 was...20,334

INTEREST is payable at American Exchange Nat. Bank, New York.

SOUTH BEND.—W. A. RUTHERFORD, City Treasurer.

Table with financial data for South Bend, including total debt, water debt, sinking fund, and population statistics for 1897, 1898, and 1899.

SPENCER COUNTY.—J. G. RIMSTIDT, Aud'r.

Table with financial data for Spencer County, including floating debt, tax valuation, and population statistics for 1897 and 1899.

SULLIVAN COUNTY.—J. R. RIGGS, Aud'r.

Table with financial data for Sullivan County, including gravel road bonds, ditch and levee, and population statistics for 1897 and 1899.

TERRE HAUTE.—FRED. A. ROSS, Mayor.

Table with financial data for Terre Haute, including loans, refunding bonds, sewer bonds, and street improvement bonds, along with population statistics.

TIPPECANOE CO.—G. A. JAMISON, Auditor.

Table with financial data for Tippecanoe County, including loans, court house refunding bonds, and gravel road bonds, along with population statistics.

TIPTON COUNTY.—County seat is Tipton.

Table with financial data for Tipton County, including loans, court house bonds, and floating debt, along with population statistics.

UNION CO.—JAMES C. ROSE, Treasurer.

Table with financial data for Union County, including loans, court house bonds, and floating debt, along with population statistics.

VALPARAISO.—J. W. HALLADAY, Clerk.

Table with financial data for Valparaiso, including total general debt, tax valuation, and population statistics.

VANDERBURGH CO.—L. H. LEGLER, Aud.

Table with financial data for Vanderburgh County, including loans, court house bonds, and floating debt, along with population statistics.

VIGO COUNTY.—County seat is Terre Haute.

Table with financial data for Vigo County, including loans, court house bonds, and floating debt, along with population statistics.

VINCENNES.—F. H. HOFFMAN, Treasurer.

Table with financial data for Vincennes, including loans, refunding bonds, city hall bonds, and school bonds, along with population statistics.

WARRICK CO.—C. P. McCLARY, Treasurer.

Table with financial data for Warrick County, including county seat information.

Table with financial data for an unnamed county, including state tax, floating debt, and population statistics.

WARSAW.—GEO. MOON, Mayor.

Table with financial data for Warsaw, including loans, sinking fund, and tax valuation, along with population statistics.

WASHINGTON.—T. G. UNDERDOWN, Treas'r.

Table with financial data for Washington, including loans, school bonds, and interest on bonds, along with population statistics.

WAYNE COUNTY.—ALONZO MARSHALL, Aud.

Table with financial data for Wayne County, including loans, court house bonds, and floating debt, along with population statistics.

WELLS CO.—G. W. STUDBAKER, Auditor.

Table with financial data for Wells County, including county seat, bonded debt, and tax valuation.

WEST INDIANAPOLIS.—Marion County.

This city has been annexed to Indianapolis and debt assumed by it

WHITLEY COUNTY.—W. E. MEYERS, Treas.

Table with financial data for Whitley County, including county seat, new court house, and floating debt, along with population statistics.

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

Large table with columns for Location, Bonded Debt, Floating Debt, Sinking Fund Cash, Free Rd. B'as., and Population (1890). Lists various counties and their financial and demographic data.

State of Illinois.

ITS
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
 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 Hertz
 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, 1898, 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.	Assessed Val.	Years.	Assessed Val.	Years.	Assessed Val.
1897...	\$799,695,853	1888...	\$784,911,874	1882...	\$809,995,895
1896...	816,679,620	1887...	796,752,888	1881...	799,813,566
1895...	833,188,467	1886...	793,563,498	1880...	786,616,394
1894...	824,651,628	1885...	798,482,823	1879...	784,632,550
1893...	847,191,516	1884...	809,169,803	1878...	857,235,762
1892...	831,310,306	1883...	817,904,721	1873...	1,355,401,317
1891...	822,109,429				

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 provisions 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 follows; we omit the first portion of Section 18, which relates only to appropriations and payment of appropriations out of funds belonging to the State:

SECTION 18. * * * * * *Provided*, the State may, to meet casual deficits or failures in revenues, contract debts never to exceed in the aggregate \$250,000; and moneys thus borrowed shall be applied to the 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 such interest by such tax, shall be irrevocable until such debt be paid: *And provided further*, that the law levying the tax shall be submitted to the people with the law authorizing the debt to be contracted.

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 provisions 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 municipalities to 5 per cent "on the value of the taxable property therein," &c. 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, shall 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 incurring any indebtedness as aforesaid shall before, or at the time of doing so, provide for the collection of a direct annual tax sufficient to pay the interest on such debt as it falls due, and also to pay and discharge the 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 capital stock of any railroad or private corporation, or make donation to or loan its credit in aid of such corporation, *provided, however*, that the adoption of this article shall not be construed as affecting the right of any such municipality to make such subscriptions where the same have been authorized, under existing laws, by a vote of the people of such municipalities prior to such adoption.

The foregoing limitation to 5 per cent is general, as will be seen—that 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 subjecting 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 authorized in some cases which is made a special lien on the land benefitted and to which the 5 per cent limit has no reference. We refer to cases which come under the law entitled "To divide cities and villages subject to overflow into improvement districts." This statute provides that any such city or village or part thereof may be laid off into an improvement district for the purpose of draining, raising the grade of the streets and improving the district; that after the cost for the work has been ascertained and been assessed, the assessment may be paid in instalments or otherwise and such city or village may issue bonds sufficient to pay the assessment. In that case the bonds are a lien on the lots, blocks or parts thereof which shall be designated therein; but before the issue the owner of the lots, etc., to be charged must endorse upon the back of such bond his consent, 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 named and the same shall be a lien upon said property from this date until paid 'off and discharged.'" The bond when executed by the city or village and so endorsed by the owner shall be recorded in the recorder's office in the county, and such record shall be a notice of the lien created to the same extent as the record of mortgages is a notice.

We have room to give only this very brief and imperfect outline of this statute. The whole law will be found in the Revised Statutes of Illinois, the 1889 edition, page 303. To understand the real cause and 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.

1890.....	3,826,351	1860.....	1,711,951	1830.....	157,445
1880.....	3,077,871	1850.....	851,470	1820.....	55,162
1870.....	2,539,891	1840.....	476,183	1810.....	12,282

CITIES, COUNTIES AND TOWNS IN THE STATE OF ILLINOIS.

NOTE—For reports not found in alphabetical order among the following, 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. The \$31,000 railroad bonds are in litigation.

NAME AND PURPOSE.	Interest.	Principal.	When Due.	Outstanding
Cairo & Vincennes RR.....	8	J & J	July 1, 1892	\$31,000
Funding.....	6	J & J	July 1, 1915	55,000

Debt January 1, 1898, \$55,000, plus \$31,000 in litigation.

INTEREST on bonds due in 1915 is payable in New York; on others by the State Treasurer, Springfield.

ASSESSED VALUATION of real estate in 1897 was \$1,885,380; personal property, \$424,086; total, \$2,309,466. The State tax (per \$1,000) in 1897 was \$6.60. 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).
REFUNDING BONDS—		Tax valuation, real.....
4s, F&A, \$4,500.....	Aug. 1, 1898	1,303,240
4s, J&J, 14,000.....	July 1, 1909	Tax valuation, personal. 404,235
4s, F&A, 6,000.....	Aug. 1, 1910	Total valuation.....
4s, 2,000.....	July 1, 1911	1,707,475
		Assessed valuation $\frac{1}{3}$ of actual val.
		Total tax per \$1,000.....
		\$40.40
		Population in 1890 was.....
		10,294

Interest payable at Alton.

AMBOY.—A. J. TOMPKINS, Supervisor.

This township is in Lee County. The bonds described are registered with the State Auditor.

Table with columns: LOANS—, When Due., Net debt Feb. 15, 1898... \$105,500; Tax valuation, real... 277,416; Tax valuation, personal... 96,044; Total valuation 1897... 373,460; Tax rate (per \$1,000) '97... \$80.00; Population in 1890 was... 3,139

INTEREST is payable by State Treasurer, Springfield.

AROMA.—HENRY Y. SWAN, Supervisor.

This township is in Kankakee County.

Table with columns: LOANS—, When Due., Assessment about 1/2 actual value; State tax (per \$1,000)... \$5.20; County tax (per \$1,000)... 7.50; Town tax (per \$1,000)... 20.00; Total debt Feb. 1, 1898... \$18,000; Tax valuation 1895... 220,000; Population in 1895 (est.)... 1,000

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.—W. M. PFRANGLE, City Clerk.

Aurora is in Kane County.

Table with columns: LOANS—, When Due., 5s, F&A, \$46,000... Feb. 1, 1905; 5s, F&A, \$46,000... Feb. 1, 1900

7 \$1,000 coupon bonds.

INTEREST on water bonds is payable at First Nat. Bank, New York. TAX EXEMPT.—All bonds are free from taxation.

TOTAL DEBT ETC.—The total city debt in January, 1897, was \$168,000; sinking fund assets, \$5,755; net debt, \$162,245. Total township debt (last returns) \$48,000.

ASSESSED VALUATION.—In 1896 the city's total assessed valuation was \$3,732,268; total tax (per \$1,000), \$55.50; 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 ILLEGALLY 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 instituted 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 19,688; in 1880 was 11,873; in 1870 was 11,162. Population 1897 (estimated), 27,000.

AURORA SCHOOL DISTRICT No. 4.—

Table with columns: LOANS—, When Due., Total debt (last returns)... \$38,000; SCHOOL BONDS—1895... Tax valuation 1894... 1,288,929; Real valuation... 5,000,000; Population in 1895 (est.)... 8,000

BEARDSTOWN.—This city is situated in Cass County.

Table with columns: LOANS—, When Due., Floating debt... \$20,500; Total debt Mar. 1, 1896... 101,000; Tax valuation 1896... 318,438; Assessment is 1/2 actual value; Total tax (per \$1,000)... \$58.20; Population in 1890 was... 4,226; Population in 1880 was... 3,135

INTEREST on the refunding bonds is payable by the State Treasurer; on the water bonds at the First National Bank of Beardstown.

BELLEVILLE.—{ E. F. WINKLER, Mayor. } F. W. PUDERER, Clerk.

This city is in St. Clair County.

Table with columns: LOANS—, When Due., Tax valuation, real... \$1,700,000; Tax valuation, personal... 600,000; Total valuation 1896... 2,300,000; Assessment is 3/4 actual value; Total tax (per \$1,000)... \$58.40; Population in 1890 was... 15,361; Population in 1880 was... 10,683; Population in 1897 (est.)... 20,000

TAX FREE.—All of the bonds issued by this city are tax exempt.

BEMENT.—This township is in Piatt County. The bonds described are registered with the State Auditor.

Table with columns: LOANS—, When Due., Bonded debt (last returns)... \$48,000; Population in 1890 was... 2,487; Population in 1880 was... 2,030

INTEREST is payable by the State Treasurer, Springfield.

BIG LAKE SPECIAL DRAINAGE DISTRICT.—This district is in Jackson County.

Table with columns: LOANS—, When Due., 6s, F, \$8,250... Feb. 1, 1907; Total debt Feb. 15, 1898... \$68,500; Asses-ed valuation, real... 27,566; Tax rate (per \$1,000)... \$42.30; Population 1897 (est.)... 600

BLOOMINGTON.—{ C. F. KOCH, Mayor. } C. C. HASSLER, Treasurer.

This city is in McLean County. The city owns its water works and electric-light plant.

Table with columns: LOANS—, When Due., Bonded debt Apr. 1, 1897... \$52,500; Floating debt... 80,000; Total debt Apr. 1, 1897... 132,500; Tax valuation, real... 2,628,423; Tax valuation, personal... 933,089; Total valuation 1896... 3,561,512; Assessment is 3/4 actual value; City tax (per \$1,000)... \$33.80; Population in 1890 was... 20,484

INTEREST on railroad bonds is payable in New York by the American Exchange National Bank; on water works bonds by City Treasurer.

BLOOMINGTON SCHOOL DISTRICT.

—C. RAYBURN, Treasurer Board of Education.

Table with columns: LOANS—, When Due., 4s, \$35,000... 1909-1912 (\$10,000 yearly on Oct. 1.); 6s, J&D, \$15,000... Dec. 2, 1899; 5s, Sept., 10,000... Sept. 2, 1905; 5s, Sept., 5,000... Sept. 2, 1906; 5s, J&D, 5,000... June 1, 1906; 5s, J&D, 10,000... June 1, 1907

BLUE ISLAND.—N. A. COOL, Treasurer.

Blue Island is in Cook County.

Table with columns: Total debt Feb. 15, 1898... \$25,000; Water debt (included)... 17,000; Tax valuation 1897... 507,000; Assessment about 1/2 actual value; Population in 1890 was... 2,521; Population 1897... 5,950

BRIMFIELD.—W. L. WILEY.

This township is in Peoria County. The bonds described are registered with the State Auditor.

Table with columns: LOANS—, When Due., 5s, J&J, \$25,000... July 1, 1905; FUNDING BONDS— \$5,000 yearly to July 1, 1909; 5s, J&J, \$32,000... 1898-1904 (\$5,000 due in even years and \$4,000 in odd years on July 1.)

INTEREST is payable by the State Treasurer, Springfield.

CAIRO.—{ C. R. WOODWARD, Mayor. } 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 adding due coupons and interest on them to date of compromise. In making up debt statement they are given that valuation.

Table with columns: LOANS—, When Due., Floating debt... \$20,380; Total debt Mar. 20, 1898... 108,343; Tax valuation, real... 1,407,150; Tax valuation, personal... 367,437; Total valuation 1897... 1,774,587; Assessment about 1/2 act'l val.; Total tax (per \$1,000)... \$74; Population in 1890 was... 10,324

INTEREST on reg. bonds is paid by State Treasurer, Springfield.

CANTON UNION SCHOOL DISTRICT.

This district comprises about ten square miles of Fulton County, including the whole city of Canton.

Table with columns: LOANS—, When Due., Bonded debt Feb. 1, 98... \$38,000; SCHOOL BONDS, 1895... District has no floating debt; 5s, J&J, \$18,000... 1907-1915 (\$2,000 due yearly on July 1.); Tax valuation 1894... \$941,761; Real valuation... 6,000,000; Population 1895 (est.)... 10,000

CHAMPAIGN.—{ JAMES R. SCOTT, Mayor. } C. J. STRAHLE, Clerk.

This city is in Champaign County.

Table with columns: LOANS—, When Due., Floating debt... \$748; SEWER BONDS— Total debt Mar. 1, 1898... 39,248; 5s, ... \$15,000... 1901-1906; Tax valuation 1897... 1,039,963; IMPROVEMENT BONDS— Assessment about 1/2 actual value; 5s, ... \$15,000... 1902; Tax rate (per \$1,000)... \$73.33; 5s, ... 5,000... 1900; Population in 1890 was... 5,839; 6s, ... 3,500... 1903; Population in 1880 was... 5,909; Bonded debt Mar. 1, 1898... \$38,500; Population 1897 (estimated)... 9,500

INTEREST is payable by the State Treasurer, Springfield.

CHARLESTON.—{ C. O. SKIDMORE, Mayor of City. } J. K. RARDIN, Supervisor of Town.

This city is in Coles County and is part of the town of Charleston. The bonds described are registered with the State Auditor.

Table with columns: LOANS—, When Due., 5s, ... \$19,000... 1898-1916; WATER WORKS (CITY) BONDS— Total debt Feb. 15, 1898... \$75,000; City 5s, ... \$20,000... Population in 1890 was... 4,135; TOWN REFUNDING BONDS— Population (town) in '98 was 9,000; Township 4 1/2s, ... \$56,000... 1917

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.

Table with columns: LOANS—, When Due., CITY BONDS, E. F. G. K. L. & O.— 7s, J&J, \$150,000 July 1, 1899; 4s, J&J, \$43,450 Apr. 1, 1901; 4s, ... 60,000 Jan. 1, 1914; TUNNEL BONDS (P)—Con.— 7s, J&J, \$198,000 July 1, 1899; 4s, J&J, 100,000 July 1, 1916; WATER BONDS— 3 1/2s, J&J, \$100,000 Jan. 1, 1918; RIVER IMPROVEMENT BONDS— 6s, J&J, \$82,000 Jan. 1, 1898; 4s, J&J, 150,000 July 1, 1908; 4s, J&J, 159,500 July 1, 1910; 4s, J&J, 821,000 July 1, 1912; 4s, J&J, 130,000 Jan. 1, 1914; 4s, g, J&J, 446,000 July 1, 1914; 4s, g, J&J, 1,485,000 July 1, 1915; 3 1/2s, J&J, 333,000 July 1, 1902; 3 1/2s, J&J, 225,000 July 1, 1909; 3 1/2s, J&J, 108,500 July 1, 1910; WATER CERTIFICATES— 4s, ... \$50,000 Dec. 1, 1898; 4s, ... 500,000 J'ne 1, 1899; WORLD'S FAIR BONDS— 4s, J&J, \$4,526,000 Jan. 1, 1921; HYDE PARK—WATER BONDS— 5s, J&J, \$50,000 Jan. 1, 1904; LAKE VIEW WATER BONDS— 5s, J&J, \$23,000 July 1, 1904; 4s, J&J, 50,000 July 1, 1907; TOWN OF LAKE WATER BONDS— 5s, A&O, \$75,000 Apr. 1, 1898 (\$15,000 due yearly) to Apr. 1, 1902; WEST CHICAGO BONDS— 5s, ... \$300,000... July 1, 1917; 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.

Table with columns: Year, Total bonded debt, Sinking funds. Rows for 1897, 1896, 1895, 1894, 1893, 1890, 1888.

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 during 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.

ASSESSED VALUATION.—The city's assessed valuation (which is about one-tenth its cash value) and tax rate for city purposes are:

Table with columns: Years, Real Estate, Per. Property, Total Val., City Tax Rate. Rows for 1897, 1896, 1895, 1894, 1893, 1890, 1888.

* Includes valuation of railroad property, which for 1897 was \$13,799,588.

The tax rate above given is that for city purposes only. In addition to this the three districts of which the city is composed are assessed for their proportion of State and county taxes, and for certain improvements, the city in its corporate capacity not being assessable for these purposes.

CITY'S GROWTH.—The city's growth in population, wealth and indebtedness appears from the following:

Table with columns: Year, Population, Valuation, City tax raised, Bonded debt. Rows for 1897, 1896, 1895, 1894, 1893, 1890, 1880, 1870, 1860, 1850.

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.

Table with columns: Loans, When Due, Valuation. Rows for 5s, M&N, 5s, J&J, 5s, J&J, 4 1/2s, J&J.

CLARK COUNTY.—WALLACE YOUNG, Deputy Treasurer.—County seat is Marshall.

Table with columns: Loans, When Due, Valuation. Rows for COURT HOUSE WARRANTS, FUNDED BONDS, TOWNSHIP REGIS. BONDS.

INTEREST on funded and 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.

Table with columns: Loans, When Due, Valuation. Rows for COURT HOUSE BONDS, FUNDING BONDS.

INTEREST.—Interest on all bonds is payable in Chicago. TOTAL DEBT.—The total debt on April 1, 1898, was \$3,921,000

ASSESSED VALUATION in 1897 of real estate was \$206,495,871; personal property, \$32,244,493; railroads, \$18,668,638; capital stock, \$2,932,820; total, \$260,341,822.

POPULATION.—The population in 1890 was 1,191,922; in 1880, 607,524. In 1897 estimated at about 2,000,000.

CRAWFORD CO.—CHAS. O. HARPER, Clerk. County seat is Robinson. The bonds are all registered with the State Auditor.

Table with columns: Loans, Interest, Principal, Name and Purpose, P. Ct. Payable, When Due, Outstand'g.

INTEREST is payable at State Treasury, Springfield.

TOTAL BONDED DEBT Jan. 15, 1898, 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.

POPULATION in 1890 was 17,283 in 1880 was 16,197.

DANVILLE.—{ W. L. RUNYAN, Mayor. R. E. LLOYD, Clerk. This town is in Vermillion County. The refunding bonds below are registered with the State Auditor.

Table with columns: Loans, When Due, Valuation. Rows for BRIDGE AND PARK BONDS, SEWER BONDS.

INTEREST on the park bonds due from 1898 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. H. F. ROBBINS, Comptroller. Decatur is the county seat of Macon County.

Table with columns: Loans, When Due, Valuation. Rows for REFUNDING BONDS, WATER WORKS BONDS.

INTEREST on the water-works bonds is paid by J. Millikin & Co., Decatur, on refunding bonds of 1899 by State Treasurer at Springfield, Ill., and on refunding bonds of 1904 by N. W. Harris & Co., Chicago, Ill.

DE KALB.—{ D. D. BROWN, Mayor. E. A. PORTER, Clerk. This city is in De Kalb County.

Table with columns: Loans, When Due, Valuation. Rows for IMPROVEMENT BONDS, WATER-WORKS EXTENSION.

DIXON.—E. W. SMITH, Clerk. Dixon is in Lee County.

Table with columns: Loans, When Due, Valuation. Rows for BRIDGE BONDS.

DOUGLAS.— This township is in Effingham County.

Table with columns: Loans, When Due, Valuation. Rows for FUNDING BONDS.

DRUMMER.—AMOS BALL, Assessor. This township is in Ford County.

Table with columns: Loans, When Due, Valuation. Rows for Bonded debt, Assessed valuation, Assess. valua., personal.

EAST LINCOLN.— This township is in Logan County. The bonds described are registered with the State Auditor.

Table with columns: Loans, When Due, Valuation. Rows for Bonded debt, Population in 1890 was, Population in 1880 was.

EAST OAKLAND.—C. C. ASHMORE, Sup'v'r. This township is in Coles County. The bonds below have been declared illegal by the courts.

Table with columns: Loans, When Due, Valuation. Rows for RAILROAD AID BONDS.

EAST ST. LOUIS.— East St. Louis is in St. Clair Co.

Table with columns: Loans, Interest, Principal, Name and Purpose, P. Ct. Payable, When Due, Outstand'g.

INTEREST is payable by the State Treasurer at Springfield, Ill., and by the American Exchange National Bank of New York City.

TOTAL DEBT.—The total bonded debt of East St. Louis on Jan. 1, 1897, was \$650,000.

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.

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.

Table with columns: Loans, When Due, Valuation. Rows for Total debt (last returns), Real valuation, Tax valuation 1893.

ELGIN SCHOOL DIST.—H. L. GIVEN, Treas. This district is in Kane County.

Table with columns: Loans, When Due, Valuation. Rows for SCHOOL BONDS.

ELMWOOD.—

This township is in Peoria County. The bonds described are registered with the State Auditor.

Table with columns: LOANS—, FUNDING BONDS—, Assessed valuation 1894, Assessment about 1/4 actual value, Total tax (per \$1,000), Population in 1890, Population in 1880.

INTEREST is payable by the State Treasurer, Springfield.

EVANSTON.— { WM. A. DYCHE, Mayor. THOMAS L. FUNSLER, Comptroller.

Evanston is in Cook County.

Table with columns: LOANS—, CITY HALL BONDS—, PUBLIC IMPROVEMENT BONDS—, REFUNDING BONDS—, Bonded debt Jan. 1, 1898, Floating debt, Total debt Jan. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1896, Assessment 9% actual value, Tax rate (per \$1,000), Population in 1890, Population in 1897 (est.).

FORD COUNTY.—W. B. FLORA, Clerk.

County seat is Paxton. Bonds are registered with the State Auditor.

Table with columns: LOANS—, FUNDING BONDS—, Total debt Feb. 15, 1898, Total valuation 1897, Assessment is 1/4 actual value, Total tax (per \$1,000), Population in 1890.

INTEREST is payable by the State Treasurer, Springfield.

FRANKLIN CO.—County seat is Benton.

The bonds below described are registered with the State Auditor. Suits have been instituted in the United States Court against this county on interest coupons. The county is paying interest on about \$37,000 of its indebtedness. The U. S. Supreme Court has declared \$100,000 of the railroad bonds null and void.

Table with columns: LOANS—, BELLEVILLE & ELDERADO RR.—, Floating debt, Total debt (last returns), Equalized valuat'n 1896, Population in 1896, Population in 1880.

FREEPORT.— { J. P. YOUNGER, Mayor. GEO. H. TANDY, Clerk.

Freeport is in Stephenson County.

Table with columns: LOANS—, REFUNDING BONDS 1890—, Tax valuation, personal, Total valuation 1897, Assessment is 1/2 actual value, Total tax (per \$1,000), Population in 1890, Population 1898 (estimated).

TAX FREE—All of the city's bonds are exempt from taxation.

GALENA.— JOHN G. SCHMOHL, Mayor. JOHN B. FRENCH, Clerk.

This city is in Jo Daviess County.

Table with columns: LOANS—, REFUNDING BONDS—, Total debt Sept. 1, 1897, Assessed valuation 1896, Population in 1890, Population in 1880.

INTEREST and principal are payable by the State Treasurer.

GALESBURG.— { J. J. TUNNICLIFF, Mayor. A. W. TRUEDSON, City Clerk.

This city is in Knox County.

Table with columns: LOANS—, WATER BONDS—, Total debt, Sinking fund, Net debt Mar. 1, 1898, Tax valuation 1897, Assessment is 1/2 actual value, Total tax (per \$1,000), Population in 1890, Population 1897 (est.).

INTEREST is payable at the Chemical National Bank, New York.

GALLATIN CO.—County seat is Shawneetown. The bonds below described are registered with the State Auditor.

Table with columns: LOANS—, FUNDING BONDS—, RAILROAD AID BONDS—, Interest is payable in New York, Equalized valuat'n '96, Assessment about 1/4 actual value, Population in 1890.

TOTAL BONDED DEBT at date of last returns was \$243,000. Net debt per capita in 1890, \$16.27; in 1880, \$23.83.

GIBSON CITY.—W. C. REEVES, Clerk.

This city is in Ford County.

Table with columns: LOANS—, WATER BONDS—, SPECIAL ASSESS. WATER BONDS—, Water debt Feb. 15, 1898, City has no other debt, Tax valuation 1895, City tax rate (p. \$1,000), Population in 1890, Population 1896 (estimated).

INTEREST on the 5s is payable at the office of the City Treasurer; on the 6s at the First National Bank, Chicago, Ill.

GREEN RIVER SPECIAL DRAINAGE DISTRICT.—A. N. STEVENSON, County Treasurer.—Bureau County.

Table with columns: LOANS—, GREEN RIVER BONDS—, UNION BONDS—, Bonded debt Feb. 20, 1898, Assessed valuation '97, Population in 1897.

GROSSDALE.—J. A. HAHN, Clerk.

Grossdale is in Cook County.

Table with columns: Total debt Mar. 1, 1898, Act. val'n of property, Population in 1897 (est.).

The town's bonds were issued for sewer purposes. They bear 6% interest, payable annually at the First National Bank of Chicago.

HANCOCK COUNTY.—ROBERT AITCHISON, Treasurer.—County seat is Carthage.

Table with columns: LOANS—, ROCKF'D & R. I. RR. (renewal), Assessed valuation, per \$1,399,082, Total valuation 1897, Assessment is about 5/8 actual value, Tax rate (p. M)'97, from \$35 to \$65, Population in 1890, Population in 1880.

INTEREST is payable by the State Treasurer, Springfield.

JACKSONVILLE.—SAM'L B. STEWART, Clerk. This city is in Morgan County.

Table with columns: LOANS—, FUNDING BONDS—, Equalized val'u'n, real, Equal valuat'n, person'l., Total equal val'n 1897, Total tax (per \$1,000), Population in 1890, Population in 1880.

The bonds are registered with the State Treasurer. INTEREST is payable at State Treasury and in New York City.

JASPER COUNTY.—WM. TRAINOR, Treas'r. County seat is Newton. The bonds described below are registered with the State Auditor.

Table with columns: LOANS—, FUNDING BONDS—, Bonded debt Jan. 15, '98, Tax valuation 1897, Population in 1890.

INTEREST is payable by the State Treasurer, Springfield.

JEFFERSON COUNTY.—C. D. KELL, Clerk. County seat is Mount Vernon. The \$62,000 funding bonds are registered with the State Auditor, the \$25,000 bonds with the County Treasurer.

Table with columns: LOANS—, FUNDING BONDS—, Bonded debt Jan. 24, '98, Assessed valuation 1897, Population in 1890, Population in 1880.

INTEREST on \$67,000 bonds is payable by State Treasurer, and on \$25,000 bonds by First National Bank, Chicago.

JOLIET.— { J. F. QUINN, Treasurer. SAM. C. RICKSON, Clerk.

This city is in Will County.

Table with columns: LOANS—, IMPROVEMENT BONDS—, POLICE STATION BONDS—, REFUNDING BONDS—, WATER BONDS—, Bonded debt Jan. 1, 1897, Tax valuation, real, Tax valuation, personal, Total valuation 1896, Assessment 1/2 of actual value, Total tax (per \$1,000), Population in 1890, Population in 1897 (est.).

INTEREST on the refunding bonds is paid by the City Treasurer.

KANKAKEE CO.—A. J. BRYONS, Treasurer. County seat is Kankakee.

Table with columns: LOANS—, FUNDING BONDS—, Tax valuation 1897, Assessment about 15% actual value, Total tax (per \$1,000), Population in 1890.

INTEREST is payable by the State Treasurer, Springfield.

KANKAKEE SCHOOL DISTRICT.—

Table with columns: LOANS—, Total debt Aug. 1, 1897, Tax valuation 1896, Real valuation (est.), Population 1897 (est.).

LAWRENCE CO.—W. F. CURRY, Treasurer. County seat is Lawrenceville.

Table with columns: LOANS—, COURT-HOUSE BONDS—, JAIL BONDS—, Bonded debt Feb. 15, 1898, Tax valuation 1896, Assessment 1/4 actual value, Population in 1890, Population in 1880, Population 1895 (estimated).

LINCOLN.— { WM. O. JONES, Mayor. FRANK BOLLIN, Clerk.

This city is in Logan County.

Table with columns: LOANS—, REFUNDING BONDS—, JAIL BONDS—, Floating debt, Total debt Mar. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Population in 1890, Population 1897 (estimated).

INTEREST is payable by the State Treasurer, Springfield.

LOGAN CO.—DAVID GILLESPIE, Clerk. County seat is Lincoln.

Table with columns: LOANS—, COUNTY BONDS—, JAIL BONDS—, Tax valuation, personal, Total valuation 1897, Assessment abt. 1/4 actual value, State tax (per \$1,000), County tax (per \$1,000), Population in 1890.

TAX FREE—All bonds issued by this county are tax exempt.

MACON CO.—J. M. DODD, County Clerk. County seat is Deatur. The bonds described below are registered with the State Auditor.

Table with columns: LOANS—, COURT HOUSE BONDS—, REFUNDING BONDS—, Total debt Mar. 15, 1898, Tax valuation, real, Tax valuation, personal, Tax valuation, railroads, Total valuation 1896, Assessment about 1/2 actual value, State & Co. tax (per M.) '96, Population in 1890.

MACOMB.—{ I. ODENWELLER, Mayor. { J. PEASLEY, Treasurer.

This city is the county seat of McDonough County.

Table with columns: LOAN, When Due, Assessment about 1/4 actual val e., Taxation (per 1,000), Population in 1890 was, Population in 1897 (est.)

MACOUPIN CO.—FRED G. OELTJEN, Clerk.

County seat is Carlinville. The bonds below described are registered with the State Auditor.

Table with columns: NAME AND PURPOSE, P. Ct. Payable, When Due, Principal, Outstand'g.

INTEREST is payable at the American Exchange National Bank, New York City, and at the State Treasury, Springfield.

TOTAL DEBT on February 1, 1898, was \$720,000.

EQUALIZED VALUATION in 1897 of real estate was \$5,426,316; personal property, \$1,060,433; total, \$6,486,749; total tax rate (per \$1,000) from \$50 to \$75.

POPULATION in 1890 was 40,380; in 1880 it was 37,692. In 1897 the population, according to local figures, was 45,000.

MASON AND TAZEWELL (Special Drainage Districts).—J. S. McCULLOUGH, Auditor (P. O. Springfield.)

The bonds described below are registered with the State Auditor.

Table with columns: NAME AND PURPOSE, P. Ct. Payable, When Due, Principal, Outstand'g.

TOTAL BONDED DEBT registered on Feb. 15, 1898, was \$91,000.

MATTOON TOWNSHIP.—LEWIS H. LEHMAN, Supervisor.

This township is in Coles County. The bonds described are registered with the State Auditor.

Table with columns: LOANS, When Due, Tax valuation, real, '96, Assessment about 1/8 actual value, Population in 1890 was, Population in 1897 was

INTEREST is payable by the State Treasurer, Springfield.

MATTOON CITY.—{ C. E. WILSON, Mayor. { W. F. ALLISON, Treasurer.

This city is in Coles County.

Table with columns: LOANS, When Due, Tax valuation, personal, Tax valuation 1895, Assessment is 16 2/3% actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1880 was, Population in 1897 (est.)

MOLINE.—{ G. SWENSSON, Mayor. { CHAS. G. CARLSON, Clerk.

This city is in Rock Island County.

Table with columns: LOANS, When Due, Tax valuation, personal, Tax valuation 1895, Assessment about 1/4 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1897 (est.)

INTEREST on \$3,000 bridge bonds is payable in New York City on 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 registered with the State Auditor.

Table with columns: LOANS, When Due, Tax valuation 1897, Assessment is 1/2 actual value, State tax (per \$1,000), County tax (per \$1,000), Population in 1890 was

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.

Table with columns: LOANS, When Due, Tax valuation, railroads, Total valuation 1897, Assessment about 1/2 actual value, State tax (per \$1,000), County tax (per \$1,000), Population in 1890 was, Population in 1897 (est.)

INTEREST is payable at State Treasury, Springfield.

OGLE COUNTY.—County seat is Oregon.

Table with columns: LOANS, When Due, Assessment about 1/2 actual value, State tax (per \$1,000), County tax (per \$1,000), Population in 1890 was, Population 1895 (local est.)

OREGON.—FRANK E. THAYER, Clerk.

This township is in Ogle County.

Table with columns: LOANS, When Due, Tax valuation, personal, Total valuation 1897, Population in 1890 was, Population in 1897 (est.)

INTEREST is payable by the State Treasurer, Springfield.

PANA.—(City).—{ WARREN PENWELL, Mayor. { C. OVERHOLT, Treasurer.

This city is in Christian County.

Table with columns: LOANS, When Due, Tax valuation, personal, Total valuation, 1897, Assessment about 1/3 actual value, Total tax (per \$1,000), Population in 1890 was, Population 1897 (estimated)

PANA.—(Township).—H. B. KIRPATRICK, Clerk.

This township is in Christian Co. The bonds below described are registered with the State Auditor.

Table with columns: LOANS, When Due, Total debt Feb. 1, 1898, Tax valuation, personal, Total valuation 1897, Assessment about 1/4 actual value, Population in 1890 was, Population in 1897 (est.)

INTEREST on bonds is payable by State Treasurer, Springfield.

PARIS.—{ DAVID D. HUSTON, Mayor. { F. M. RUDE, Treasurer.

This city is in Edgar County. The bonds are registered with the State Auditor.

Table with columns: LOANS, When Due, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment is 1/2 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1894 was

INTEREST is payable by the State Treasurer, Springfield.

PEKIN.—HERMAN BECKER, Clerk.

This city is in Tazewell County. The bonds described below are registered with the State Auditor.

Table with columns: LOANS, When Due, Tax valuation, real, '96, Assessment about 1/8 actual value, Population in 1890 was, Population in 1897 was

TOTAL DEBT on March 23, 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.

Table with columns: LOANS, When Due, STREET AND SEWER BONDS, WATERWORKS BONDS

INTEREST—Interest is payable at Chase National Bank, New York.

TOTAL DEBT ETC.—The city's bonded debt on January 1, 1898 was \$514,500, of which \$295,000 was water debt; floating debt, \$50,000; total debt, \$564,500.

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.

ASSESSED VALUATION.—In 1896 the assessed valuation of real estate was \$7,990,187; of personal property, \$1,650,310; total \$9,640,497.

POPULATION.—The population in 1890 was 41,024; in 1880 was 29,259; in 1897 (estimated) 60,000.

PEORIA CO.—A. H. BARNEWALT, Treasurer.

This county, by paying off its bonds as they matured, has reduced its debt to small proportions.

Table with columns: LOANS, When Due, Tax valuation, real, Tax valuation, personal, Total valuation, railroads, Total valuation 1897, Assessment about 1/2 actual value, State and co. tax (per \$1,000), Population in 1890 was, Population in 1896 (est.)

INTEREST is payable at Am. Ex. Nat. Bank, New York City.

PERRY COUNTY.—County seat is Pinckneyville.

The bonds below described are registered with the State Auditor. The United States Supreme Court has established the validity of railroad-aid bonds of this county to the amount of \$97,000.

Table with columns: LOANS, When Due, Tax valuation, real, Tax valuation, personal, Total valuation, railroads, Total valuation 1897, Assessment about 1/2 actual value, State and co. tax (per \$1,000), Population in 1890 was, Population in 1896 (est.)

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.

Table with columns: NAME AND PURPOSE, Interest, When Due, Principal, Outstanding. Rows include Railroad aid bonds and School bonds.

INTEREST is payable by State Treasurer, Springfield. TOTAL DEBT on Jan. 1, 1898, 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 1897 was \$4,273,944; personal property, \$795,729; total, \$5,069,673. State tax (per \$1,000) was \$6.60; county tax (per \$1,000), \$7.50. POPULATION in 1890 was 31,000; in 1880 was 33,751.

PONTIAC.—J. E. MORROW, Supervisor.

This township is in Livingston County. The bonds below described are registered with the State Auditor.

Table with columns: NAME AND PURPOSE, When Due, Bonded debt, Assessed valuation, Total valuation, Total tax, Population. Rows include School bonds and Refunding bonds.

INTEREST is payable by the State Treasurer, Springfield. PRAIRIE TOWNSHIP.—Wm. FRENDE, Clerk.

This township is in Shelby Co. and includes the town of Stewardsen.

Table with columns: NAME AND PURPOSE, When Due, Assessed valuation, Total valuation, Total tax, Population. Rows include School bonds and Bonded debt.

INTEREST is payable at the State Treasurer's office. PULASKI CO.—E. W. McCLELLAND, Clerk.

County seat is Mound City. The bonds described are registered with the State Auditor. The \$29,000 C. & V. RR. bonds have been in litigation for some years. The bonds were first declared void by the United States District Court, but the decision was reversed on a rehearing of the case. Later reports state that the taxpayers are arranging to contest the decision. See CHRONICLE Feb. 5, 1898, p. 300.

Table with columns: NAME AND PURPOSE, When Due, Bonded debt, Equalized valuation, Population. Rows include Bonded debt and Refunding bonds.

INTEREST is payable by the State Treasurer, Springfield. QUINCY.—{JOHN A. STEINBACH, Mayor. {L. J. HARRIS, Comptroller.

Quincy is in Adams County. The sinking fund as now established "\$50,000 annually" will liquidate all bonds due or to become due before 1907 except about \$100,000. The city has arranged to refund about \$300,000 of the \$351,000 bonds maturing July 1, 1898. The new bonds have been sold.

Table with columns: NAME AND PURPOSE, When Due, Bonded debt, Equalized valuation, Population. Rows include Refunding bonds and Bonded debt.

INTEREST on all bonds registered with the State Treasurer (i. e. on all issues excepting the Miss. & Mo. River Air Line bonds) is paid either at the State Treasury in Springfield or at the American Exchange National Bank of New York. Interest on the Miss. & Mo. River Air Line bonds is payable at the Ricker National Bank, Quincy, Ill.

Table with columns: Total funded debt, Sinking funds, Net debt. Rows show data for 1898, 1897, 1896, 1895, 1894, 1893, 1890.

ASSESSED VALUATION.—The city's assessed valuation ("about 25 per cent of actual value") and tax rate have been as follows:

Table with columns: Years, Real Estate, Per. Property, Total Ass. Val., Tax Rate. Rows show data for 1897 through 1890.

THE POPULATION in 1890 was 31,494; in 1880 it was 27,268. The population in 1897 was estimated at 45,000.

RANDOLPH CO.—ISAAC C. BEARL, Clerk.

County seat is Chester. The county has no debt. Tax valuation, real, '97, \$3,210,139. Assessment about 3/4 actual value. Total tax (per \$1,000) \$12.50. Population in 1890 was 25,049.

RICHLAND COUNTY.—County seat is Olney. The bonds described below are registered with the State Auditor.

Table with columns: NAME AND PURPOSE, When Due, Total debt, Equal'd valuation, Assessment, Population. Rows include Refunding RR. bonds.

INTEREST is payable by State Treasurer, Springfield. ROCKFORD.—{E. W. BROWN, Mayor. {H. C. SCOVILL, Clerk.

Rockford is in Winnebago County.

Table with columns: NAME AND PURPOSE, When Due, CITY BONDS, CITY BONDS.—(Con.) Rows include City bonds.

Table with columns: NAME AND PURPOSE, When Due, Bonded debt, Equal'd valuation, Total valuation, Assessment, Tax rate, Population. Rows include City Bonds and Refunding Bonds.

ROCK ISLAND.—{T. J. MEDILL, Jr., Mayor. {A. D. HUESING, City Clerk.

Table with columns: NAME AND PURPOSE, Interest, When Due, Principal, Outstanding. Rows include Refunding bonds and Waterworks bonds.

INTEREST on bonds is payable in New York at the First National Bank and on water 5s at the office of Winslow, Lanier & Co.

TOTAL 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 \$1,199,856; personal property, \$453,739; railroads, \$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, according to local figures, was 20,000.

ROCK ISLAND SCHOOL DISTRICT.—C. R. Marshall, Clerk.

Table with columns: NAME AND PURPOSE, When Due, Bonded debt, Floating debt, Total debt, Cash assets. Rows include Bonded debt, Floating debt, Total debt, Cash assets.

ROCK ISLAND COUNTY.—F. TITTERINGTON, Treasurer.—County seat is Rock Island.

Table with columns: NAME AND PURPOSE, When Due, Total debt, Tax valuation, Assessment, State & co. tax, Population. Rows include Court House Bonds and Bonded debt.

Thirteen thousand dollars of the county's bonds are payable in 1899, \$12,000 in 1900 and so on alternately until paid.

PRINCIPAL AND INTEREST are payable at the First National Bank of Chicago, Ill. RUSHVILLE.—Rushville is the county seat of Schuyler County.

Table with columns: Total debt, Real valuation, Population in 1890, Population 1898 (est.). Rows show debt and population data.

SALINE COUNTY.—County seat is Harrisburg. The bonds are all registered with the State Auditor.

Table with columns: NAME AND PURPOSE, Interest, When Due, Principal, Outstanding. Rows include Refunding Bonds and Bonded debt.

INTEREST is payable by State Treasurer, Springfield. TOTAL DEBT February 1, 1897, was \$195,000.

EQUALIZED VALUATION in 1897 was \$1,622,475. In 1895 it was of real estate \$954,167; personal property, \$451,227; railroads, \$224,653; total, \$1,630,047; total tax rate (per \$1,000) \$7.50. Property is assessed at one tenth of its actual value.

POPULATION in 1890 was 19,342; in 1880 was 15,940. SANGAMON CO.—JOHN H. PIPER, Clerk.

Table with columns: NAME AND PURPOSE, When Due, Total debt, Tax valuation, Tax valuation personal, Tax valuation RR, Total valuation, Assessment, Total tax, Population. Rows include Refunding Bonds and Bonded debt.

SANTA ANNA.—J. F. CASE, Clerk.

Table with columns: NAME AND PURPOSE, When Due, Total debt, Assessed valuation, Assessment, Population. Rows include Railroad Aid Bonds and Bonded debt.

INTEREST is payable by the State Treasurer, Springfield. SCHUYLER CO.—A. P. RODEWALD, Clerk.

County seat is Rushville. The bonds described are registered with the State Auditor.

Table with columns: NAME AND PURPOSE, When Due, Equalized valuation, State tax, County tax, Population. Rows include Refunding Bonds and Bonded debt.

INTEREST is payable at National Park Bank, New York City. SEVEN HICKORY.—This township is in Coles Co.

Table with columns: NAME AND PURPOSE, When Due, Tax valuation, Total valuation, Assessment, Total tax, Population. Rows include Refunding Bonds and Bonded debt.

SHAWNEETOWN.—This city is in Gallatin County. The bonds are registered with the State Auditor.

LOANS— When Due. RAILROAD AID BONDS—
FUNDING BONDS— 5s, J&J, \$50,000.....Past due
 6s, J&J, \$50,000.....July 1, 1901
 Subject to call at any time. Bonded debt (last returns) \$75,000
 Population 1890 (precinct) 1,570

INTEREST is payable by the State Treasurer, Springfield.

SNY ISLAND LEVEE DRAINAGE DISTRICT.—Situating in Pike and Calhoun Counties. This district has no bonds outstanding. A levee district was organized in 1870 and \$650,000 of bonds were issued, which the Supreme Court of Illinois has declared illegal. See CHRONICLE, V. 64, p. 343.

SPRINGFIELD.—{ LOREN E. WHEELER, Mayor.
 { WM. J. CONKLING, Comptroller. This city is in Sangamon County. All the 5s are Registered with the State Auditor. No further indebtedness 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.

LOANS— When Due. 5s, Sept. 1, \$128,000..Sept. 1, 1905
REFUNDING— 5s, Sept. 1, 75,000..Sept. 1, 1906
 5s, Sept. 1, 294,600..Sept. 1, 1901
 5s, Sept. 1, 17,000..Sept. 1, 1902
 5s, Sept. 1, 155,800..Sept. 1, 1903
 5s, Sept. 1, 3,100..Sept. 1, 1904

INTEREST 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

On March 1, 1897, the city had a floating debt, consisting of certificates of indebtedness, warrants, etc., amounting to \$172,912.

CITY PROPERTY.—The estimated value of city property on March 1, 1897, was \$953,250.

ASSESSED VALUATION.—The city's equalized valuation (about one-fifth cash value) and the tax rate have been as follows:

Years.	Real Estate.	Per. Property.	Total Valuation.	Tax Rate.
1897.....	\$3,525,390	\$1,080,784	\$4,606,174	.....
1896.....	3,783,064	1,203,017	4,986,081	.....
1895.....	3,628,288	1,040,110	4,668,398	.....
1893.....	3,590,572	1,239,131	4,829,703	.....
1891.....	2,998,817	1,270,448	4,269,265	\$68-05
1890.....	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.

TAZEWELL CO.—C. S. WOOD, Treasurer.

County seat is Pekin. The bonds below described are registered with the State Auditor.

LOANS— Interest. Principal. NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g. Refunding RR. bonds..... 4 July 1, 1910* \$194,900

* But subject to call on and after July 1, 1901, to the amount of \$20,000 annually until paid.

INTEREST is payable at the Am. Ex. Nat. Bank of New York City. **TOTAL DEBT** on February 1, 1898, was \$194,000.

ASSESSED VALUATION of real estate in 1895 was \$6,446,075; personal property, \$952,638; 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.
 { —, HOLMES, Clerk.

This city is situated in Champaign County.

Total debt April 1, 1898...\$60,000 Tax rate (per \$1,000).....\$68-00
 Tax valuation 1897.....\$21,934 Population in 1890 was.....4,488
 Assessment about 1/2 actual value. Population in 1897 (est).....7,500

WARSAW.—Wm. P. RAICH, Clerk.

This city is in Hancock County.

LOANS. When Due. Tax valuation, real.....\$181,299
RAILROAD AID BONDS— Tax valuation, personal. 90,162
 6s, July, \$23,000.....Past due. Total valuation 1897..... 271,461
 Bonded debt Jan. 17, 1898.\$23,000 Population in 1890 was.....2,721
 Population 1896 was.....2,631

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. Tax valuation, personal \$835,772
RAILROAD BONDS— Tax valuation, personal. 3,545,092
 6s, Mar., \$100,000.....Mar. 1, 1899 State & Co. tax (per \$1,000) \$9-50
 (\$10,000 due yearly) to Mar. 1, 1903 Assessment is 1/2 actual value.
 Total debt Apr. 1, 1897. \$120,000 Population in 1890 was.....19,262
 Tax valuation, real..... 2,709,320 Population in 1897 (est.).....20,000

WEST LINCOLN.—OSCAR M. KIEST, Clerk.

This township is in Logan County.

LOANS. When Due. Bonded debt Mar. 20, '98..\$35,000
FUNDING BONDS— Population in 1890 was.....4,086
 5s, July 1, \$35,000.....July 1, 1910 Population in 1880 was.....3,488
 Subject to call at any time.

INTEREST is payable by the State Treasurer, Springfield.

WHITE CO.—L. S. BLUE, Treasurer.

County seat is Carmi. The bonds are all registered with the State Auditor.

The Cairo & Vincennes Railroad 8 per cent bonds are in litigation; they have been declared illegal by the Illinois Supreme Court and the United States District Court.

LOANS— Interest. Principal. NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g. Cairo & Vincennes RR..... 8 J & J Sept.-Dec., 1892 \$99,500
 Refunding..... 6 J & J July 1, 1905* 50,000
 Do. 6 J & J July 1, 1905† 100,000
 1899-1918 }
 Funding..... 4 1/2 J & J } \$14,000 yearly } 280,000
 on July 1.

* Subject to call. † Subject to call after July 1, 1895.
 INTEREST is payable by State Treasurer.
TOTAL DEBT on March 15, 1897 was \$249,500.
EQUALIZED VALUATION in 1896, \$2,365,523. Property is assessed at "about 20 per cent of its actual value."
POPULATION in 1890 was 25,005; in 1880, 23,087

WHITESIDE COUNTY SCHOOL DISTRICT NO. 21.—J. W. ALEXANDRIA, Sec'y.

LOAN— When Due. Assessed valuation '97.\$1,704,773
 4 1/2s. \$40,000.....1902 to 1909 Assessment 1/4 actual value.
 (\$5,000 annually.) School tax\$3-50
 Bonded debt June 1, 1897.\$40,000 Population 1897 (est.).....10,000

WILLIAMSON CO.—County seat is Marion.

The bonds below are registered with the State Auditor.

LOANS— Interest. Principal. NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g. Refunding bonds 1895..... 4 1/2 Jan. 1 \$5,000 yrly \$100,000

INTEREST is payable by State Treasurer, Springfield.

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.

This township is in Shelby County.

LOANS. When Due. Tax valuation, personal. \$54,360
REFUNDING BONDS— Total valuation 1896.... 256,133
 5s, \$52,000.....1899-1918 Assessment about 1/2 actual value.
 Bonded debt Feb. 1, 1897..\$63,000 Population in 1890 was.....1,926
 Tax valuation, real..... 201,773 Population in 1880 was.....1,954

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.	Bonds Registered.	Interest Rate.	Maturity.	Population.
Atlanta Twp., Logan Co.....	\$29,000	6	July 1, 1902	1,699
Aurora Twp., Kane Co.....	48,000	10	Various.	22,258
Blue Ridge Twp., Platt Co.....	33,100	7	Var. to 1905	1,925
Bourbon Twp., Douglas Co.....	35,000	10	.....	1,665
Bowdre Twp., Douglas Co.....	30,000	10	.....	1,896
Bruce Twp., La Salle Co.....	28,000	10	.....	12,261
Bushnell Twp., McDonough Co.	40,000	6	June 1, 1906	2,712
Capital Twp., Sangamon Co.....	66,000	4	1900 & 1911	24,963
Clintonia Twp., De Witt Co.....	47,000	10 & 6	Various.	3,463
Concord Twp., Iroquois Co.....	25,000	10	.....	1,086
Delaware Twp., Tazewell Co.....	46,000	5-6	Var. to 1910	2,140
Elwood Twp., Vermillion Co.....	30,000	5 1/4	July 1, 1902	2,748
Embaras Twp., Edgar Co.....	25,000	10	.....	1,729
Essex Twp., Stark Co.....	30,500	6	Var. to 1909	1,210
Evans Twp., Marshall Co.....	40,000	10	Various.	1,898
Ganeer Twp., Kankakee Co.....	28,500	5 & 6	Var. to 1916	1,471
Goose Creek Twp., Platt Co.....	37,000	5	Var. to 1909	1,610
Hamilton County.....	200,000	7	.....	17,800
Iroquois Co. Special Drainage District No. 1.....	50,000	6	July 1, 1901	.....
Johnson County.....	33,500	8	.....	15,013
Jonesboro City, Union Co.....	25,000	8	.....	2,091
Kendall County.....	45,000	10	Various.	12,106
Lee Co., Inlet Swa'p. Dr'n. Dis.	65,200	6	1898-1902	.....
Litchfield City, Montgomery Co.	31,000	5	July 1, 1910	5,811
Lowe Twp., Moultrie Co.....	30,000	10	.....	1,470
Marshall Twp., Clark Co.....	24,000	6	Optional.	2,931
Momence Twp., Kankakee Co.....	36,000	6	Dec. 27, 1903	1,545
Mt. Morris Twp., Ogle Co.....	96,900	5 & 10	Var. to 1910	1,875
Mt. Vernon Twp., Jefferson Co.	25,000	6	July 1, 1907	4,696
Ohio Twp., Bureau Co.....	59,400	6	Aug. 21, 1901	1,197
Onago, Douglass & Danforth Twp., S. D. D. No. 1, Iroq. Co.	50,000	6	July 1, 1901	.....
Oquawka City, Henderson Co.....	32,356	6	.....	.....
Oseola Twp., Stark Co.....	45,000	6	Var. to 1909	1,484
Oswego Twp., Kendall Co.....	50,000	10	Various.	1,538
Ottawa Twp., La Salle Co.....	150,000	10	Various.	9,464
R. & W. Twp. 4s, Randolph Co.	50,000	8	.....	.....
Richland Twp., Shelby Co.....	95,000	6 & 10	.....	1,241
Rio Twp., Knox Co.....	27,000	8 & 6	Var. to 1904	925
Robinson Twp., Crawford Co.....	30,000	6	Sept. 1, 1904	2,990
Sangamon Twp., Platt Co.....	26,000	6	Mar. 1, 1902	1,606
Shelbyville Twp., Shelby Co.....	25,000	6	Apr. 10, 1900	1,058
South Ottawa Twp., La Salle Co.	30,000	10	Various.	1,729
Toulon Twp., Stark Co.....	33,000	6	Var. to 1908	2,579
Union Co.....	50,000	8	.....	21,549
Wabash Co.....	35,000	6	Var. to 1901	11,866
Walnut Twp., Bureau Co.....	26,800	10 & 6	Var. to 1902	1,368
Waverly, Morgan Co.....	29,000	5	July 1, 1915	2,819
Wild Cat Spec. Drain. Dist., Champaign Co.....	25,000	6	May 16, 1902	.....
Windsor City, Shelby Co.....	32,000	10 & 6	Var. to 1904	888

State of Michigan.

ITS
DEBT, RESOURCES, Etc.

Organized as a Territory (Act Jan. 11, 1805) - June 30, 1805
 Admitted as a State (Act June 15, 1836) - Jan. 26, 1837
 Total Area of State (square miles) - - - - - 58,915
 State Capital - - - - - Lansing
 Governor (term expires Jan., 1899) - Hazen S. Pingree
 Secretary of State (term ex's Jan., 1899) Washington Gardner
 Treasurer (term expires Jan., 1899) - - - Geo. A. Steel
 Legislature meets biennially in odd years the first Wednesday in January, and there is no limit to the length of sessions.

HISTORY OF DEBT.—The historical details of Michigan's State debt will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 98. In 1864 the State Treasurer reported the funded debt at \$3,880,399, and \$1,450,472 additional "Trust fund debt." The only bonded debt July 1, 1897, was \$19,000 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 \$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	197,663,009	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; personal property, \$140,455,965; total valuation, \$946,009,941.

DEBT LIMITATION.—Michigan, as noted in our History of the State Debt, started its career as a State in January 1837, when the whole land was buoyant over its inflated enterprises carried on at public expense. So to be abreast with the times, instead of putting any limit on the power of the State to create debt, it put into its Constitution a notice to the Legislature to go to work at once and make provision for "ascertaining the proper objects of improvement in relation to roads, "canals and navigable waters," that the money might be raised and these improvements might be prosecuted with as little delay as possible.

That was the spirit which ruled and the condition which prevailed in 1837. In 1850 Michigan made and adopted another Constitution. During the years which intervened the people had gained a wide experience and had evidently profited by it. Hence we find them at the latter date showing a purpose to make an instrument in its financial features about as dissimilar from the one it was to supplant as it could well be. Nothing will illustrate this change in spirit and purpose more clearly than the following limitations respecting the creation of State indebtedness which were inserted. These sections are all found in article 14 of the 1850 Constitution, which Constitution is still in force.

SECTION 3. The State may contract debts to meet deficits in revenue. Such debts shall not in the aggregate at any one time exceed fifty thousand dollars. The moneys so raised shall be applied to the purposes for which they were obtained or to the payment of the debts so contracted.

SECTION 4. The State may contract debts to repel invasion, suppress insurrection or defend the State in time of war. The money arising from the contracting of such debts shall be applied to the purpose for which it was raised or to pay such debts.

SECTION 6. The credit of the State shall not be granted to or in aid of any person, association or corporation.

SECTION 7. No scrip, certificate, or other evidence of State indebtedness shall be issued except for the redemption of stock previously issued or for such debts as are expressly authorized in this Constitution.

SECTION 8. The State shall not subscribe to, or be interested in the stock of any company, association or corporation.

SECTION 9. The State shall not be a party to, or interested in, any work of internal improvement, nor engage in carrying on any such work 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 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 -

In cities having a population not over 6,000	1 1/4 per cent
In cities larger than 6,000 but not over 9,000	1 1/2 per cent
In cities larger than 9,000 but not over 14,000	1 3/4 per cent
In cities having more population than 14,000	2 per cent

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.

SECTION 2701 provides that the council may also raise such further sum, not exceeding three mills on the dollar of assessed valuation, as may be necessary to provide an interest and sinking fund to pay funded debt.

Loans, When allowed and amount 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 buildings, or for purchase of ground for same, or for other public improvements 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 majority vote of the electors voting upon the question at an annual city election. The amount that may be so raised in any year shall not exceed two per cent of assessed valuation.

SECTION 2,713. The proposition to raise such additional amount must be submitted by an ordinance distinctly stating the purpose of proposed expenditure, the amount proposed, and whether to be raised by tax or loan. Such ordinance shall be passed, published in one newspaper of city, and copies posted in five most public places in each ward of city, at least two weeks before the election—vote shall 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 indebtedness to which it belongs and from what fund payable.

The foregoing provisions apply to cities. The law relating to villages with reference to the same subject is so nearly of a like character as not to need reciting.

POPULATION OF STATE.—The population of Michigan has been as follows in the years named:

1894	2,241,000	1860	749,113	1830	31,639
1890	2,093,889	1850	397,654	1820	8,765
1880	1,636,937	1840	212,267	1810	4,672
1870	1,184,059				

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.—{ A. L. CUTCHEON, Mayor.
R. Y. FINCH, Treasurer.

Albion is in Calhoun County.
LOANS— When Due. Total debt Feb. 1, 1898.. \$73,000
IMPROVEMENT BONDS— Water debt included.... 55,000
 \$16,000.....1899 to 1906 Assessed valuation 1897..1,832,605
 (\$2,000 due yearly.) Assessment about 2/3 actual value.
WATER BONDS— Tax rate (per \$1,000) '97...\$28.10
 5s, J&J, \$50,000.....July 1, 1919 Population in 1894 was.....4,844
 5s, Oct., 5,000.....Oct. 25, 1903 Population in 1890 was.....3,763
 (Part due yearly) to 1905

INTEREST on land bonds payable in Chicago; water bonds of 1919 in New York; water bonds of 1903, etc., in Albion.

TAX FREE.—All of the bonds are exempt from taxation.

BATTLE CREEK.—{ ABRAHAM T. METCALF, Mayor.
S. H. CORWIN, Treasurer.

This city is in Calhoun County.
LOANS— When Due. **WATER WORKS BONDS—(Con.)**
SEWER BONDS— 4 1/2s, F&A, \$80,000 Sept. 1, 1898
 5s, M&N, \$10,000.... May 1, 1907 (\$10,000 due y'ly) to Sept. 1, 1905
 5s, 10,000.... Oct. 16, 1908 Total debt Sept. 1, 1897. \$180,000
 5s, M&S, 10,000.... Sept. 1, 1909 Water debt (included).... 110,000
 5s, 10,000.... Oct. 10, 1910 Tax valuation, real 3,983,942
PAVING BONDS— Tax valuation, personal \$1,016,058
 5s, M&S, \$30,000.... 1918 to 1920 Total valuation 1896... 5,000,000
 (\$10,000 annually on Sept. 1.) Assessment about 1/2 actual value.
WATER WORKS BONDS— Total tax (per \$1,000).....\$29.60
 5s, M&S, \$30,000.... Sept. 1, 1915 Population in 1894 was....15,522
 (\$10,000 due y'ly) to Sept. 1, 1917 Population in 1890 was....13,197

INTEREST on the 4 1/2 per cent water bonds is payable in Detroit and on the 5 per cent water bonds at the National Park Bank, New York; on sewer bonds in New York.

BAY CITY.—{ ALEX. McEWAN, 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.

LOANS— When Due. **BRIDGE BONDS—**
CITY HALL BONDS— 5s, M&S, \$25,000.... Sept. 1, 1920
 4s, J&D, 25,000.... June 1, 1907 4s, J&J, 48,000.... July 1, 1904 to
 4s, J&D, 25,000.... June 1, 1912 (\$12,000 every five years) 1919
 4s, J&D, 25,000.... June 1, 1922 LOCAL IMPROVEMENT BONDS—
 4s, J&J, 25,000.... July 1, 1925 5s, F&A, \$26,500.... Aug. 1, 1898
 4s, J&J, 25,000.... July 1, 1930 5s, F&A, 10,000.... Aug. 1, 1899
 4s,, 35,000.... July 1, 1928 5s, 30,000.... 1900 to 1902
 (\$10,000 annually on July 1.)

LOANS—		When Due.		WATER-WORKS BONDS—	
WATER-WORKS BONDS—					
8s, A&O,	\$18,000	Oct. 15,	1898	8s, A&O,	\$20,000
8s, F&A,	10,000	Feb. 16,	1899	5s, M&N,	25,000
8s, M&S,	80,000	Mar. 1,	1903	5s, M&N,	12,500
(\$20,000 due yearly to Mar. 1, 1903)					
8s, F&A,	\$19,000	Feb. 16,	1904	5s, M&N,	12,500
8s, F&A,	80,000	Feb. 16,	1905 to	4s, A&O,	20,000
(\$10,000 due yearly) Feb. 16, 1912					

INTEREST on the 8 per cent water bonds is payable at the City 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, 1898, was \$686,000; water debt, included in total debt, \$362,000. The city has no floating debt.

ASSESSED VALUATION.—In 1897 the assessed valuation (which is 70 per cent of actual value) of real estate was \$8,434,517; personal property, \$2,114,931; total, \$10,549,448; total tax rate (per \$1,000), \$20.80.

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.
MICHAEL RIEGEL, Treasurer.
County seat is Bay City.

LOANS—		When Due.		Total debt Feb. 15, '98.	
BRIDGE BONDS—					
.....	\$75,000	.....	1903	Tax valuation, real.....	17,115,000
.....	60,000	.....	1906	Tax valuation, personal	2,723,278
COUNTY BONDS—					
5s, J&D,	\$38,000	Dec. 15,	1907	Total valuation 1897.....	19,838,278
5s, J&D,	38,000	Dec. 15,	1908	Assessment about 2/3 actual value.	
5s, J&D,	39,000	Dec. 15,	1909	State tax (per \$1,000).....	\$2.25
STONE ROAD BONDS—					
.....	\$60,000	.....	1903	County tax (per \$1,000).....	3.41
4s, Refund'g,	\$50,000	Aug. 1,	1922	Population in 1894 was.....	61,304
4s, do	50,000	Aug. 1,	1927	Population in 1890 was.....	56,412
				Population in 1896 (est.).....	63,000

BIG RAPIDS.—{ W. T. DODGE, Mayor.
JAMES W. MORTON, Clerk.
The city of Big Rapids is in Mecosta County.

LOANS—		When Due.		GENERAL EXPENSE BONDS—	
NEW WATER BONDS—					
4 1/2s, J&J,	\$30,000	Jan. 1,	1903	4 1/2s, J&J,	\$5,000
BRIDGE BONDS—					
5s, F&A	\$15,000	Aug. 15,	1904	4 1/2s, J&J, Jan. 1, 1898.	\$84,000
5 1/2s, M&S,	15,000	Sept. 1,	1907	Water debt included.....	30,000
RAILROAD BONDS—					
5s, Feb. 1,	\$15,000	Feb.,	1908	Tax valuation, real.....	994,502
EXP. & IMP. BONDS—					
5s,	\$9,000	.....	.....	do personal.....	171,125
				Total valuation 1897.....	1,165,627
				Assessment abt. 2/3 & 1/3 value.	
				Total tax per \$1,000.....	32.90
				Population in 1897.....	5,529
				Population in 1890 was.....	5,303

INTEREST on water works bonds is payable in Detroit, on bridge bonds in Chicago and Boston, on railroad bonds in New York, on improvement bonds in Toledo, and on general expense bonds in Cleveland.

CHEBOYGAN.—{ JAMES F. MALONEY, Mayor.
GEORGE N. CASE, Clerk.
This city is in Cheboygan County.

LOANS—		When Due.		Total debt Feb. 17, 1898	
SCHOOL BONDS—					
.....	\$30,000	.....	.....	Water debt included.....	54,000
WATER WORKS BONDS—					
5 1/2s, A&O,	\$4,500	Oct. 1,	1900	Tax valuation, real.....	1,097,115
5s, A&O,	6,000	Oct. 1,	1902	Tax valuation, personal.	378,975
5s, A&O,	6,500	Oct. 1,	1906	Total valuation 1898.....	1,476,099
5s, Aug. 1,	33,000	July 2,	1914	Actual valuation (est.).....	2,800,000
REFUNDING WATER BONDS—					
5s,	\$5,000	.....	1911	Population in 1890 was.....	6,235
				Population in 1894 was.....	6,956

INTEREST on the water works bonds is payable in New York, Detroit and Sheboygan.

CHIPPEWA CO.—Wm. M. SNELL, Clerk.
County seat is Sault de Ste. Marie.

LOANS—		When Due.		5s, J&D, \$40,000	
JAIL BONDS—					
.....	\$7,000	March 1,	1899	Bonded debt, Jan. 1, '98.	\$182,000
ROAD BONDS—					
.....	\$100,000	June 15,	1910	Assessed valuation '97.	\$6,384,143
REFUNDING BONDS—					
.....	\$35,000	Apr. 15,	1904	Population in 1890 was.....	12,019
				Population in 1894 was.....	15,322
				Population in 1896 (est.).....	20,000

COLDWATER.—P. W. SWEENEY, Clerk.
This city is in Branch County.

LOANS—		When Due.		BONDED DEBT JAN. 15, '98.	
ELECTRIC LIGHT BONDS—					
5s, F&A,	\$12,000	Aug. 1,	1898	Water debt, included.....	70,000
SCHOOL BONDS—					
5s, May 1,	\$12,500	Mar. 1,	1899	Valuation, real.....	2,056,095
5s,	\$3,000	Mar. 1,	1902	Valuation, personal.....	911,575
WATER BONDS—					
5s, A&O,	\$70,000	Oct. 1,	1901	Total valuation 1897.....	2,967,670
.....		Oct. 1,	1910	Total tax (per \$1,000).....	\$18.81
				City tax proper.....	8.00
				School tax.....	6.03
				Population in 1894 was.....	5,285
				Population in 1890 was.....	5,247

DETROIT.—{ WILLIAM C. MAYBURY, Mayor.
FRANCIS A. BLADES, Comptroller.
Detroit is situated in Wayne County.

LOANS—		When Due.		LOANS—		When Due.	
BOULEVARD IMP. BONDS—							
4s, J&J,	\$200,000	July 1,	1921	4s, J&D,	\$200,000	June 1,	1918
4s, M&S,	200,000	Sept. 1,	1922	4s, A&O,	200,000	Oct. 1,	1919
4s, M&N,	100,000	Nov. 1,	1923	4s, J&J,	240,000	July 1,	1920
PARK AND BOULEVARD BONDS—							
4s, M&S,	\$100,000	Sept. 1,	1921	4s, A&O,	500,000	Apr. 1,	1922
4s, J&J,	105,000	July 15,	1922	4s, M&S,	150,000	Mar. 3,	1924
4s, F&A,	25,000	Aug. 1,	1924	4s, J&J,	100,000	July 2,	1924
PARK IMPROVEMENT BONDS—							
4s, M&S,	\$100,000	Mar. 1,	1920	4s, F&A,	160,000	Feb. 1,	1925
4s, A&O,	100,000	Apr. 1,	1921	4s, M&S,	90,000	Mar. 2,	1926
4s, F&A,	100,000	Aug. 1,	1922	3 1/2s, A&O,	100,000	Oct. 1,	1906
4s, J&J,	100,000	Jan. 9,	1924	SCHOOL BONDS—			
PUBLIC IMPROVEMENT BONDS—							
4s, F&A,	\$100,000	Aug. 1,	1899	4s, A&O,	\$450,000	Apr. 2,	1924
3 1/2s, J&J,	100,000	Jan. 1,	1918	4s, F&A,	150,000	Feb. 1,	1925
3 1/2s, F&A,	30,000	Feb. 1,	1911	WATER BONDS issued by Commissioners on city's credit—			
3 1/2s, J&D,	100,000	Dec. 1,	1916	7s, F&A,	\$100,000	Feb. 1,	1900
3 1/2s, J&D,	270,000	Dec. 31,	1916	7s, F&A,	50,000	Aug. 1,	1902
4s, J&J,	50,000	July 1,	1926	7s, F&A,	50,000	Aug. 1,	1903
PUBLIC LIGHTING BONDS—							
4s, J&J,	\$600,000	Jan. 2,	1924	7s, F&A,	41,000	Feb. 1,	1904
4s, J&J,	50,000	July 1,	1926	7s, F&A,	244,000	Aug. 1,	1904
				7s, J&D,	149,000	June 1,	1905
				6s, J&D,	199,000	June 1,	1906
				4s, M&S,	100,000	Sept. 1,	1899
				4s, J&J,	100,000	Jan. 10,	1925

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 statement shows Detroit's total municipal debt, the sinking fund held by the city against the same, and the water debt, on the dates named. The total net debt for 1897 and '96 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.

	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	.....
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 interest funds, as required by law, will be sufficient to redeem all outstanding bonds at maturity. The sinking fund consists of cash and city bonds.

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 encumbrance which was valued on July 1, 1897, at \$20,430,985.

ASSESSED VALUATION.—The city's assessed valuation (about 3/4 actual value) and tax rate have been as follows in the years named:

Years.	Real.	Personal.	Total.	Tax Rate 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 that for city, school, police and highway.

DEBT LIMIT.—The charter limit of bonded debt is 2% of assessed valuation. In 1894 the population was 237,778; in 1890 it was 205,876; in 1880 it was 116,340; in 1870 it was 79,577. Population in 1897 (estimated) was 300,000.

DICKINSON CO.—{ R. C. BROWNING, Clerk.
JOHN H. McLEAN, Treasurer.
County seat is Iron Mountain.

BONDED DEBT FEB., '98.		Total valuation 1897.	
Assessed valuat'n, real.	\$293,866	Actual valuation	\$3,972,599
Assessed valuat'n, p'n'l	3,233,462	Population in 1894 was.....	10,000,000
	739,137	Population in 1894 was.....	14,700

ESCANABA.—The city of Escanaba is in Delta County.

LOANS—		When Due.		Tax valuation 1894.	
SCHOOL BONDS—1895.					
5s, ann.,	\$21,000	July 1,	1920	Real valuation.....	\$1,111,250
Interest payable at Escanaba.					
Total debt (last returns).....	\$21,000	Population in 1894 was.....	8,124	Population in 1890 was.....	6,808
		Population in 1880 was.....	4,335		

GOGEBIC CO.—{ CONRAD CARLSON, Clerk.
JOHN EVANS, Treasurer.
County seat is Bessemer.

LOANS—		When Due.		Tax valuation 1897.	
COURT-HOUSE BONDS—					
5 1/2s, A&O,	\$34,000	April 1,	.....	Assessed abt. 2/3 actual value.	\$6,947,381
(Part due yearly).					
Int. in New York at Nat. Park Bank.					
Bonded debt Jan. 1, 1898.	\$28,000	State and co. tax per \$1,000.	\$12.98	Population in 1894 was.....	14,088
		Population in 1890 was.....	13,166		

GRAND HAVEN.—Wm. F. ANGEL, Clerk.
This city is in Ottawa County.

LOANS—		When Due.		Total debt Jan. 10, 1898.	
ELECTRIC LIGHT BONDS—					
5s,	\$10,000	.....	.....	Sinking fund.....	6,000
RAILROAD AID BONDS—					
5s, A&O,	\$15,000	June 1,	1900	Assessed valuat'n, real.	843,280
5s, A&O,	17,000	June 1,	1905	Assessed valuat'n, p'n'l.	227,050
WATER BONDS—					
5s, M&S,	\$16,000	1898-1903	.....	Total valuation 1897.....	1,070,330
(\$3,000 due yearly on Sept. 1.)					
				Assessment abt. 1/2 actual value.	
				Total tax (per \$1,000) '97.	\$37.86
				Population in 1894 was.....	5,270
				Population in 1896 (est.).....	5,000

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.
The city of Grand Rapids is in Kent County.

LOANS—		When Due.		LOANS—		When Due.	
CITY HALL BONDS—							
5s, J&J,	\$150,000	July 1,	1904	SCHOOL BONDS— Assumed by			

TOTAL DEBT, ETC.—The total bonded debt on Feb. 1, 1898, was \$1,892,000, of which \$855,000 was water debt. The city has no floating debt. Sinking fund, \$111,000.

TAX FREE.—All bonds of this city are exempt from taxation.

ASSESSED VALUATION of real estate in 1897 was \$21,959,833; personal property, \$5,735,670; total, \$27,695,503; total tax rate (per \$1,000) '97, \$31.47. In 1896 the total assessed valuation was \$27,735,535 and in 1895 it was \$24,000,000. Property is assessed at about 1/4 of its actual value.

POPULATION.—The population in 1894 was 79,438; in 1890, 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.

Table with columns: LOANS—When Due, WATER WORKS BONDS—, Tax valuation 1896, Assessment is 3/5 actual value, Total tax per \$1,000, Population in 1890, Population in 1894, Population in 1880.

INTEREST is payable at the Hanover National Bank, New York and at the Eastern Bank & Trust Co., Bangor, Me.

HILLSDALE.—GEO. J. KLINE, Mayor.
This city is in Hillsdale County.

Table with columns: Bonded debt Mar. 1, '98, Water debt included, Floating debt, Total debt, Cash assets, etc., Net debt March, 1898, Tax valuation 1897, Total tax (per \$1,000), Population in 1894, Population in 1890.

HOLLAND.—{ JAS. DE YOUNG, Mayor.
{ WM. O. VAN EYCK, City Clerk.
This city is in Ottawa County.

Table with columns: WATER BONDS—, Additional water bonds, Public building bonds, Bridge bonds, Electric-light bonds, Tot. bond. debt Apr. 1, '98, Tax valuation 1897, Assessment't abt. 45 p. c. actual value, Total tax (per \$1,000), Population in 1898, Population in 1890.

TAX FREE.—All bonds of this city are exempt from taxation.

HUDSON.—{ HENRY C. HALL, Mayor.
{ BYRON FOSTER, Treasurer.
The city of Hudson is in Lenawee County.

Table with columns: LOANS—When Due, WATER BONDS—, Tax valuation, personal, Tax valuation 1897, Assessment't about 1/2 actual value, Tot. tax (p. \$1,000), Population in 1890, Population in 1897.

IRON MOUNTAIN.—This city is in Dickson County

Table with columns: LOANS—When due, SCHOOL BONDS—, Tax valuation, real, Tax valuation, personal, Total valuation 1892, Assessment about 1/3 actual value, State tax (per \$1,000), County tax (per \$1,000), City tax (per \$1,000), Average school tax, Population in 1890, Population in 1894.

INTEREST is payable at the city treasury and in New York City.

GOLD.—School bonds payable in gold.

ISHPEMING.—This city is in Marquette County.

Table with columns: Bonded debt (lat't ret'ns), Available assets, Population in 1894, Population in 1890.

JACKSON.—W. J. CALDWELL, Recorder.

Table with columns: LOANS—Interest, Principal, NAME AND PURPOSE, P. Ct. Payable, When Due, Outstanding, Public building bonds, Waterworks bonds, Water works bonds, Water extension, Water ext'n and connect'n, Refunding water bonds, Intersection bonds, Special assess'm't bonds.

INTEREST on the water bonds due in 1904 is payable in N. Y. and Detroit; on all other issues in New York.

TOTAL DEBT, ETC.—The total bonded debt on Feb. 28, 1898, was \$330,948, of which water debt was \$235,000.

TAX VALUATION in 1897 of real estate was \$5,926,980; of personal property, \$1,087,105; total, \$7,014,085. Property is assessed at about one-third of its actual value. The total 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.

KALAMAZOO.—{ A. M. STEARNS, Mayor.
{ CHAS. H. GLEASON, Clerk.
This city is in Kalamazoo County.

Table with columns: LOANS—When Due, ELECTRIC-LIGHT BONDS—, Total debt Jan. 1, 1898, Assessed valuat'n, real, Assessed valuat'n, pers'l., Total valuation 1897, Total tax (p. \$1,000), Population in 1890, Population in 1897.

KENT COUNTY.—{ H. B. PROCTOR, Treasurer.
{ WM. J. THOMAS, Clerk.
County seat is Grand Rapids.

Table with columns: LOANS—When Due, COURT HOUSE BONDS—, Tax valuation, pers'l., Total valuation, 1897, Assessment about 3/4 real value, Tax rate (per \$1,000), Population in 1894, Population in 1890.

LANSING.—{ CHAS. J. DAVIS, Mayor.
{ HIRAM C. HEDGES, Treasurer.
Lansing, the capital of Michigan, is in Ingham County.

Table with columns: LOAN—When Due, BRIDGE BONDS—, LOANS—When Due, PAVING BONDS—, PUBLIC IMPROVEMENT—, SCHOOL BONDS—, WATER WORKS BONDS—, ELECTRIC-LIGHT BONDS—.

INTEREST on the public improvement bonds is payable at Lansing; on all other bonds at New York.

TOTAL DEBT, ETC.—The total bonded debt on February 1, 1898, was \$477,000, of which water debt was \$125,000. The city has no floating debt.

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 3/4 of its actual value.

POPULATION.—The population in 1890 was 13,102; in 1880 was 8,319; in 1870 was 8,319; in 1894 (State census) was 15,834.

MARQUETTE.—{ JAMES E. SHERMAN, Mayor.
{ FRANKLIN E. BAY, Comptroller.
This city is in Marquette County.

Table with columns: LOANS—When Due, CITY HALL BONDS—, ELECTRIC LIGHTING—, WATER WORKS—, ELECTRIC LIGHTING—(Con.), SCHOOL BUILDING—.

INTEREST is payable at Marquette.

TOTAL DEBT, ETC.—The total bonded debt on February 1, 1898, was \$254,000, of which water debt was \$89,000; sinking fund, \$10,000 net debt, \$244,000. The city has no floating debt.

ASSESSED VALUATION in 1897 of real estate was \$2,092,450; personal 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.

MASON CO.—{ J. EDWIN SMITH, Clerk.
{ FRANK P. DUNWELL, Treasurer.
County seat is Ludington.

Table with columns: LOANS—When Due, BRIDGE BONDS—, Assessed valuat'n, real, Assessed val'n, pers'l., Total valuation 1897, Assessment about 1/3 actual value, Tax rate (per \$1,000), Population 1890, Population 1894.

MENOMINEE.—{ WM. HOLMS, Mayor.
{ J. H. WALTON, City Clerk
This city is in Menominee County.

Table with columns: LOANS—When Due, SEWER BONDS—, GENERAL IMPROVEMENT—, REFUNDING BONDS—, Bonded debt Mar. 1, '98, Spec. assess. bonds, Tax valuation 1896, Assessment is 2/5 actual value, Total tax (per \$1,000), Population in 1894, Population in 1890, Population in 1898.

INTEREST on the special assessment bonds is payable in 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.

Table with columns: LOANS—When Due, SCHOOL BONDS—, Tax valuation 1896, School tax (per \$1,000), Assessment 2/5 actual value, Total debt Apr. 1, 1898, Population in 1894, Population in 1890.

INTEREST on the school bonds is payable in Menominee.

MENOMINEE CO.—{ H. J. WOESSNER, Clerk.
{ FRED S. NORCROSS, Treasurer.
County seat is Menominee.

Table with columns: LOANS—When Due, COUNTY BONDS, 1894-5—, Net debt Feb. 1, 1898, Tax valuation, real, Tax valuation, pers'l., Total valuation 1896, Real valuation about, State & co. tax (per \$1,000), Population in 1890, Population in 1894.

MIDLAND CO.—{ JAS. V. LOUNSBURY, Clerk.
{ GEO. W. BURREINGTON, Treasurer.
County seat is Midland.

Table with columns: LOANS—When Due, REFUNDING BONDS—, Total valuation 1891, State tax (per \$1,000), County tax (per \$1,000), Population in 1894, Population in 1890, Assessed valuation 1896.

INTEREST on the school bonds is payable at Menominee.

MUNISING.—R. T. MACLEAN, Treasurer.
This village is in Alger County.

Table with columns: WATER WORKS BONDS—, Assessed valuation, per., Total valuation in 1897, Assessment, 1/2 actual value, Assessed valuation real.

MUSKEGON.—{ A. F. TEMPLE, Mayor. { L. EYKE, Treasurer.

This city is in a county of the same name.

Table with columns: NAME AND PURPOSE, Interest, P. Ct., Payable, When Due, Outstand'g. Rows include Bridge, Contingent fund bonds, Interest and sink. fund bds., Loan extension bonds, Public parks, Sewer Extension, Water works.

INTEREST on 8% water bonds is payable at Fourth Nat. 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, 1898, was \$483,500, including the water debt of \$320,000; floating debt \$42,854, making a total debt of \$526,354.

ASSESSED VALUATION in 1897 of real estate, \$3,174,785; personal property, \$840,870; total, \$4,015,655. Total tax (per \$1,000) for 1897 was \$52.68. Assessment is about 40 p. c. of the actual value.

POPULATION.—The population in 1894 was (State census) 20,224; in 1890 it was 22,702; in 1880 it was 11,262. Population in 1896 (estimated) 25,000.

MUSKEGON CO.—{ R. ANDREW FLEMING, Clerk. { GEORGE BOLT, Treasurer.

County seat is Muskegon.

Table with columns: Bonded debt Mar. 1, '98, Assessed valuation 1896, Real valuation. Rows include Bonded debt Mar. 1, '98, Assessed valuation 1896, Real valuation.

PONTIAC.—F. H. CARROLL, Mayor.

This city is in Oakland County.

Table with columns: LOANS—When Due, Int. payable in N. Y. City and Pontiac, Total debt Mar. 1, '97, Tax valuation, personal, Total valuation 1896, Assessment about 3-5 actual value, Tax rate (per \$1,000) 1897, Population in 1894, Population in 1890, Population in 1897 (est.).

PORT HURON.—{ N. S. BOYNTON, Mayor. { E. B. TAYLOR, Comptroller.

City of Port Huron is in St. Clair County.

Table with columns: LOANS—Am't Outstand'g, Sewer bonds, Sidewalk assessment, Water bonds, Total debt Sept. 1, 1897, Assessed valuation, real, Assessed valuation, personal, Total valuation 1897, Assessment about 1/2 actual value, Tax rate (per \$1,000) 1897, Population in 1894, Population in 1890, Population in 1897 (est.).

MATURITY.—Bonds mature from 1898 to 1927 inclusive.

INTEREST on certain of the bonds is payable in New York by the Hanover National Bank.

SAGINAW.—ARTHUR F. LEWIS, Comptroller.

The cities of Saginaw and East Saginaw, in the county of the same name, were consolidated in 1890, forming the present city.

Table with columns: BONDS—When Due, LOANS—When Due, WATER BONDS (Cont.), SEWER BONDS, STREET IMPROVEMENT, WATER BONDS, WATER REFUNDING BONDS. Rows include various bond types and their due dates.

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.:

Table with columns: Bonded debt, Sinking funds, Net debt, Water debt (included above). Rows include Bonded debt, Sinking funds, Net debt, Water debt (included above).

Assessment bonds, issued for sewers and street improvements, are included in the above-mentioned figures of bonded debt. On March 1, 1898, they amounted to \$263,650.

CITY PROPERTY.—The total value of corporate property is \$2,753,407, including the city water works, which have cost \$864,000.

ASSESSED VALUATION.—In 1897 the assessed valuation of real estate was \$12,814,075; of personal property \$2,397,725; total, \$15,211,800; total tax rate (per \$1,000), \$27.01.

POPULATION.—The population in 1890 was 46,322; in 1880 was 29,541; in 1894 (State census) was 44,641; in 1898 (estimated) 50,000.

SAGINAW CO.—{ B. J. DOWNING, Clerk. { JAMES CREEN, Treasurer.

County seat is Saginaw.

Table with columns: LOANS—When Due, Tax valuation, person'l, Total valuation 1897, Prop'y ass'd at about 2/3 actual val., State and co. tax (per \$1,000), Population in 1890, Population in 1880, Population in 1896 (est.).

ST. JOHNS.—{ M. M. LEELEND, Mayor. { M. McDONALD, Clerk.

This village is in Clinton County.

Table with columns: LOANS—When Due, Total debt Mar. 15, 1898, Water debt (included), Tax valuation, real, Tax valuation, personal, Total valuation 1895, Assessment is 1/2 actual value, Total tax (per \$1,000), Population in 1894, Population in 1890, Population in 1880.

INTEREST on the electric-light bonds and on the sewer bonds, due from 1906 to 1910, is payable at the Third National Bank, New York; on the water-works bonds, due in 1914, at the Wayne County Savings Bank, Detroit; on the water-works bonds, due in 1900, at the Mechanics' Bank, Detroit; on the sewer bonds due from 1897 to 1900, at the St. John's National Bank; on the sewer bonds due from 1901 to 1905, at the Liberty National Bank, New York.

SAULT STE. MARIE.—G. G. SCRANTON, City Comptroller.

This city is in Chippewa County.

Table with columns: LOANS—When Due, LOANS—When Due, GENERAL STREET IMPROVEMENT, PAVING BONDS, REFUNDING BONDS, WATER BONDS. Rows include various bond types and their due dates.

TAX FREE.—All the bonds of this city are exempt from taxation.

WAYNE CO.—{ H. M. REYNOLDS, Clerk. { ALEX. I. McLEOD, Treasurer.

County seat is Detroit.

Table with columns: LOANS—When Due, Assessed val., real, Assessed val., person'l, Total valuation 1897, Assessment is 3/4 actual value, State & Co. tax (per \$1,000), Population in 1897 (est.), Population in 1894, Population in 1890, Population in 1880.

WEST BAY CITY.—{ PETER LIND, Mayor. { GEO. L. LUSK, Clerk.

This city is in Bay County.

Table with columns: LOANS—When Due, Tax valuation, real, Tax valuation, personal, Total valuation 1896, Assessment about 1/2 actual value, Total tax (per \$1,000), Population in 1894, Population in 1890.

YPSILANTI.—{ N. B. HARDING, Mayor. { P. W. CARPENTER, City Clerk.

A city in Washtenaw County.

Table with columns: LOANS—When Due, Water debt (included), Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment about 3/4 actual value, Av. city tax (per \$1,000), Population in 1897 (est.), Population in 1890.

INTEREST on the refunding bonds is payable at Detroit, Mich.; on all others at Ypsilanti.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

WESTERN STATES.

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State of Wisconsin.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act. Apr. 20, 1836) - July 3d, 1836
 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 of 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

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 indebtedness 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 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. Credit 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.

SECTION 4. Contracting debts. The State shall never contract any public debt, except in the cases and manner herein provided.

SECTION 6. Limitation on public debt. For the purpose of defraying extraordinary expenditures, the State may contract public debts (but such debts shall never in the aggregate exceed one hundred thousand dollars). Every such debt shall be authorized by law, for some purpose or purposes to be distinctly specified therein; and the vote of a majority of all the members elected to each House, to be taken by yeas and nays, shall 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 within five years from the passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation shall not be repealed, nor the taxes be postponed, or diminished, until the principal and interest of such debt shall have been wholly paid.

SECTION 7. State may borrow money, when. The Legislature 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 exclusively to the object for which the loan was authorized, or to the repayment of the debt thereby created.

SECTION 9. Evidences of debt. No scrip, certificate, or other evidence of State debt, whatsoever, shall be issued, except for such debts as are authorized by the sixth and seventh sections of this article.

SECTION 10. Internal improvements—avails of grants. The State shall never contract any debt for works of internal improvement, or be a party in carrying on 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 grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.

(2) *CITIES, counties, towns, villages, &c.,* 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:

No county, city, town, village, school district, or other municipal corporation, 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 previous 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 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.

On April 20, 1893, a new law passed by the Legislature of Wisconsin was approved by the Governor which gives general authority for the issuance of bonds to cities operating under special charters granted by the State, and containing a population of three thousand or more inhabitants, as follows. *This authority is of course subject to the foregoing provisions of the Constitution.*

For the erection and construction of a city hall and the purchase of a site for the same.

For the construction and extension of water works or the purchase of the same, and for constructing sewers, and for the improvement and 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 buildings thereon for the use of the police department.

For the construction of viaducts, bridges, and for repairs of the same.

For the erection and construction of library and museum buildings and the purchase of sites for the same.

For the establishment of public baths and hospitals and the purchase of sites for the same.

For the purchase of lands for public parks and improvements thereof and for the payment of purchase money and interest thereon which may be or become due for park lands already acquired or contracted for.

For permanently improving streets in such city, and for creating a fund out of which to advance the cost of repairs to sidewalks in anticipation of the collection of special assessments for such cost of repairs by the Treasurer of such city.

For the construction or purchase of electric or gas light plants for lighting streets and public buildings.

For refunding existing indebtedness.

The law further provides that bonds issued under this act shall bear interest, payable annually or semi-annually, at a rate not exceeding 6 per cent per annum; that the Common Council shall annually levy a tax upon all the taxable property sufficient to pay the annual interest thereon, and to provide a sinking fund each year equal to 5 per cent on the principal of said bonds; that no bonds shall be issued so that the amount thereof, together with all the other indebtedness of the city, shall exceed 5 per cent of the assessed valuation of the city and also that the bonds shall show on their face the amount of indebtedness of the city issuing the same, the annual amount of the assessment of the taxable property therein for the five years next preceding the issue, and the average amount thereof, and they shall not be sold for less than their par value and accrued interest.

No system could be devised better adapted for keeping municipal debt at a minimum than the foregoing amendment establishes.

ASSESSED VALUATION.—The total assessed valuation of the 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:

Table with columns: Year, Real Estate, Personal Property, Total Valuation, State Tax Rate, Taxes Raised. Rows for years 1897, 1896, 1895, 1894, 1893, 1892, 1891, 1890.

POPULATION of Wisconsin has been as follows:

Table with columns: Year, Population. Rows for years 1895, 1890, 1880.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WISCONSIN.

For reports not given in alphabetical order among the following, see "Additional Statements" at end of this state.

APPLETON.—M. K. GOCHNAUER, City Clerk. The city is the county seat of Outagamie County.

Table for Appleton: LOANS—When Due, Assessed valuation, per cent, Total valuation 1897, State, county, city tax rate, School tax, Population in 1890 and 1897.

ASHLAND.—THOMAS BARDON, Mayor. FINLEY WHARTON, Clerk.

Table for Ashland: LOANS—When Due, Assessed valuation, per cent, Total valuation 1897, State, county, city tax rate, School tax, Population in 1890 and 1897.

*\$120,000 of these bonds were authorized, of which \$46,050 have so far been exchanged for judgments.

INTEREST on the judgment bonds is payable at the Chase National Bank, N. Y.; on all other bonds at National Bank of Republic, New York City.

TAX FREE—All bonds of this city are exempt from taxation.

OPTIONAL.—All the 6 per cent bonds are subject to call two years before maturity.

ASHLAND CO.—THEODORE R. YANKEE, Clerk.

Table for Ashland Co.: LOANS—When Due, Assessed valuation, per cent, Total valuation 1897, State, county, city tax rate, School tax, Population in 1890 and 1897.

BARABOO.—A. G. BUCKLEY, Mayor. J. S. WORTHMAN, City Clerk.

Table for Baraboo: LOANS—When Due, Assessed valuation, per cent, Total valuation 1897, State, county, city tax rate, School tax, Population in 1890 and 1897.

BROWN CO.—County seat is Green Bay.

Table for Brown Co.: LOANS—When Due, Assessed valuation, per cent, Total valuation 1897, State, county, city tax rate, School tax, Population in 1895.

BURLINGTON UNION SCHOOL DISTRICT.—B. HOLMES, Treasurer. C. A. JONES, Clerk.

Table for Burlington Union School District: This district is in Racine County. LOANS—When Due, Total debt Feb. 1898, Tax valuation 1897, Real valuation, Population 1897.

CHIPPEWA CO.—County seat is Chippewa Falls.

Table for Chippewa Co.: LOANS—When Due, Bonded debt (last return), Floating debt, Total debt, Sinking fund, Net debt, Tax valuation, Real valuation, Personal valuation, Total valuation 1896, Assessment about 1/2 actual value, Total tax (per \$1,000), Population 1890 and 1895.

DOOR COUNTY.—JAS. S. HALSTEAD, Clerk. J. G. DALEMONT, Treasurer.

Table for Door County: LOANS—When Due, Tax valuation, personal, Total valuation 1897, Assessment about 1/2 actual value, Population in 1890 and 1897.

EAU CLAIRE.—W. H. FRAWLEY, Mayor. T. P. COCHRANE, City Clerk.

Table for Eau Claire: LOANS—When Due, Total debt Feb. 1, 1898, Tax valuation, personal, Total valuation 1897, Assessment about 1/2 actual value, Total tax (per \$1,000), Population in 1890 and 1897.

FOND DU LAC.—L. A. ERHART, Mayor. F. A. BARTLETT, Clerk.

Table for Fond du Lac: LOANS—When Due, Total debt Feb. 1, 1898, Tax valuation, personal, Total valuation 1897, Assessment about 1/2 actual value, Total tax (per \$1,000), Population in 1890 and 1897.

GREEN BAY.—F. B. DESNOYERS, Mayor. W. L. KERR, City Clerk.

Table for Green Bay: LOANS—When Due, Total debt Feb. 1, 1898, Tax valuation, personal, Total valuation 1897, Assessment about 1/2 actual value, Total tax (per \$1,000), Population in 1890 and 1897.

TAX FREE—Bonds issued are exempt from taxation. INTEREST on bridge and refunding bonds is payable in Green Bay; on railroad bonds in New York City; on certificates at Madison.

HUDSON CITY.—JOHN W. BASHFORD, Mayor. M. HERRICK, City Clerk.

Table for Hudson City: LOANS—When Due, Total debt Jan. 1, 1898, Tax valuation 1897, Assessment is 3/4 of actual value, Tax rate (per \$1,000), Population 1890 and 1895.

IRON COUNTY.—J. C. FLANGAN, Clerk. R. R. TREZONA, Treasurer.

Table for Iron County: LOANS—When Due, Total debt Jan. 1, 1898, Tax valuation, personal, Total valuation 1896, Population 1890 and 1897.

JANESVILLE.—JOHN THOROUGHGOOD, Mayor. JAS. A. FATHERS, Treasurer.

Table for Janesville: LOANS—When Due, Tax valuation, personal, Total valuation 1897, Assessment is 1/2 actual value, Total tax (per \$1,000), Population in 1890 and 1895.

TAX FREE.—All bonds are exempt from taxation. INTEREST is payable at the office of the City Treasurer.

KENOSHA.—{ WILLIAM M. FARR, Mayor. { GUS. JACOB, Clerk. Kenosha is situated in Kenosha County. LOANS—When Due. Tax valuation, real....\$1,244,400

TAX FREE.—Bonds are exempt from taxation. INTEREST is payable at the First National Bank, Milwaukee.

KENOSHA COUNTY.—H. E. ROBBINS, County Clerk.—County seat is Kenosha. LOANS—Amount. Tax valuation, pers'l... \$993,280

LA CROSSE.—{ JAMES McCORD, Mayor. { JOHN M. VRCHOTA, Clerk. La Crosse is in La Crosse County.

LOANS—When Due. BRIDGE BONDS—5s, Oct., \$70,000....Oct. 1, 1909 Optional after Oct. 1, 1899

INTEREST on all recent issues is paid in La Crosse; on the water 5s, (due 1915) in New York at State Trust Company.

TOTAL DEBT, ETC.—The total bonded debt on Jan. 1, 1898, was \$564,500; sinking fund, \$131,474; net debt \$433,026.

ASSESSED VALUATION in 1897 of real estate was \$9,758,893; personal property, \$2,593,982; total, \$12,352,875; total tax rate (per \$1,000) \$22.50.

POPULATION.—The population in 1890 was 25,090; in 1880 it was 14,505. According to State census the population in 1895 was 23,760 and in 1897 (estimated) 30,000.

LA CROSSE CO.—County seat is La Crosse.

LOANS—Amount. Tax valuation, person'l \$3,081,359 Bonded debt Feb., 1898...\$50,000

MADISON.—{ M. J. HOVEN, Mayor. { O. S. NORSMAN, Clerk. Madison is situated in Dane County.

LOANS—When Due. REFUNDING BONDS OF 1884—5s, A&O, \$135,000...Apr. 1, 1904 Subject to call at any time.

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. { ARTHUR REICHERT, Clerk. Manitowoc is in Manitowoc County.

LOANS—When Due. BRIDGE BONDS—5s, Nov., \$30,000....Nov. 1, 1899 (\$5,000 due yearly) to 1904

MANITOWOC CO.—County seat is Manitowoc.

LOANS—When Due. REFUNDING BONDS—4s, J&J, \$143,000....July 1, '95-'05 Bond. debt (last returns) \$143,000

INTEREST 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 mentioned below will be paid by the asylum, the county is practically without debt.

LOANS—When Due. ASYLUM BONDS—5s, J&D, \$80,000...June '99 to '18 (\$4,000 due yearly)

MARINETTE.—{ JOHN J. SHERMAN, Mayor. { G. C. RATHBURN, Clerk. This city is in Marinette County.

LOANS—When Due. BRIDGE BONDS—6s, Oct., \$11,000....Oct. 1, 1904 5s, March, 10,000....Mch. 1, 1899

INTEREST on the bridge and sewer bonds is payable in New York; on the school bonds in Milwaukee.

TAX FREE.—All bonds of this county are exempt from taxation.

MILWAUKEE.—{ W. G. RAUSCHENBERGER, Mayor { WM. J. FIEBRANTZ, Comptroller. This city is situated in Milwaukee County.

LOANS—When Due. BATH BONDS—'88-'93—5s, J&J, \$16,000....July 1, 1913 (\$1,000 called yearly.)

FLUSHING TUNNEL—5s, J&J, \$120,000....July 1, 1917 (\$6,000 called yearly.)

GENERAL CITY BONDS, 1871-'86—7s, J&J, \$6,000....Jan. 1, 1901 (\$12,100 called yearly.)

HOSPITAL BONDS—5s, J&J, \$40,000....July 1, 1913 (\$2,500 called yearly.)

LIBRARY BONDS—4s, J&J, \$36,000....Jan. 1, 1910 (\$3,000 called yearly.)

LIBRARY & MUSEUM BONDS—5s, J&J, \$70,000....July 1, 1911 (\$5,000 called yearly.)

MIL RIVER DAM BONDS—4s, J&J, \$30,000....July 1, 1909 (\$2,500 called yearly.)

PARK BONDS—4s, J&J, \$65,000....July 1, 1910 (\$5,000 called yearly.)

5s, J&J, \$105,000....July 1, 1911 (\$8,000 called yearly.)

5s, J&J, \$52,000....July 1, 1912 (\$5,000 called yearly.)

5s, J&J, \$80,000....July 1, 1913 (\$5,000 called yearly.)

5s, J&J, \$85,000....July 1, 1914 (\$5,000 called yearly.)

5s,, \$90,000....July 1, 1915 (\$5,000 called yearly.)

5s,, \$114,000....July 1, 1916 (\$6,000 called yearly.)

5s, J&J, \$100,000....July 1, 1917 (\$5,000 called yearly.)

PAR VALUE OF BONDS.—The bonds are mostly for \$1,000 each INTEREST is payable in New York and Milwaukee.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Milwaukee's total municipal debt, the sinking fund, &c

Jan. 1, '98. Jan. 1, '97. Jan. 1, '95. Jan. 1, '93. Total bonded debt...\$6,728,000 \$6,352,250 \$5,153,750 \$4,854,500

Sinking funds..... 520,250 484,250 367,750 324,100

Net debt..... 6,207,750 \$5,868,000 \$4,786,000 \$4,530,400

Water debt (included) \$1,474,500 \$1,654,250 \$1,643,000 \$1,822,000

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, 1898, was \$19,673,405.

ASSESSED VALUATION.—The city's assessed valuation (about one-half cash value) and tax rate have been: Table with columns for Years, Real Estate, Personal Property, To'l Assessed Tax Rate, and Valuation.

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.—GEO. W. MAYHEW, Treas.

County seat is Milwaukee. LOANS—When Due. County has no floating debt. Tax valuation 1897, \$164,052,385. Total tax (per \$1,000) '97, \$23.12 1/2.

NEENAH.—GEO. O. BERGSTROM, Mayor. T. T. MOULTON, Clerk.

Neenah is situated in Winnebago County. LOANS—When Due. Tax valuation, personal, \$358,539. Total valuation 1896, \$1,737,748. Assessment is about 1/2 actual value.

INTEREST on cemetery bonds is payable in Neenah; on school bonds at Madison; on water bonds at New York.

OCONTO.—C. A. BRIGDIN, Clerk.

This city is in Oconto County. Total debt Feb. 18, 1898, \$45,500. Tax valuation 1897, \$1,190,930. Real valuation, \$2,500,000.

OSHKOSH.—A. B. IDESON, Mayor.

Oshkosh is situated in Winnebago County. The city is endeavoring to refund its bonds on a 3 1/2 per cent basis. See CHRONICLE, Apr. 2, '98.

LOANS—When Due. PARK BONDS—4 1/2s and 4 1/2s, \$97,000, 1900-1914. R.R. Bonds (Mil. L. S. & W.)—7s, Feb. 1, \$15,000, 1899 (\$15,000 due yearly in Feb.).

INTEREST on the railroad bonds is payable in New York at National Bank of Commerce; on the city hall bonds at Madison, Wis., by State Treasurer; on all other bonds at Oshkosh.

OPTIONAL—The bridge, park and sewer bonds are all subject to call after five years from date of issue.

BONDED DEBT February 1, 1898, was \$230,800; floating debt, \$91,500; total debt, \$322,300.

ASSESSED VALUATION in 1897 was \$9,321,568; total tax rate (per \$1,000), \$28.50. Estimated valuation in 1895 was \$20,000,000.

OUTAGAMIE CO.—AUG. MALL, Co'y Treasurer. JOHN MONTGOMERY, Clerk.

County seat is Appleton. LOANS—Amount. Tax valuation, personal, \$1,582,370. Total valuation 1896, \$11,296,087. Assessment about 1/2 actual value.

PORTAGE CO.—C. E. WEBSTER, Treasurer.

County seat is Stevens Point. LOANS—When Due. Tax valuation, real, \$7,153,390. Tax valuation, personal, \$1,240,067. Total valuation 1897, \$8,393,457.

RACINE.—W. A. DRIVER, Treasurer. HENRY J. SCHROFF, City Clerk.

Racine is situated in Racine County. LOANS—When Due. Tax valuation, real, \$14,390,473. Tax valuation, personal, \$3,104,718. Total valuation 1897, \$17,495,191.

RACINE COUNTY.—JOHN DIXON, Co. Cl'k.

County seat is Racine. LOANS—Amount. Tax valuation, real, \$14,390,473. Tax valuation, personal, \$3,104,718. Total valuation 1897, \$17,495,191.

REEDSBURG.—W. H. FRENCH, Mayor. C. E. KESTER, Clerk.

This city is in Sauk County. LOANS—When Due. Assessment about 1/2 actual value. Tax rate (per \$1,000), 1897, \$20.00.

RHINELANDER.—WM. W. CARR, City Clerk.

Rhineland is the county seat of Oneida County. LOANS—When Due. Bonded debt Mar. 15, '98, \$30,000. Tax valuation 1897, \$1,818,805.

SHEBOYGAN.—O. F. HUNN, Clerk.

This city is in Sheboygan County. LOANS—When Due. Bonded debt Feb. 1, '96, \$257,342. Floating debt, 4,700. Total debt, 262,042.

INTEREST on the railroad aid bonds is payable by the Mutual Life Insurance Company, Milwaukee; on the refunding bonds at the Fourth National Bank, New York City; on the improvement bonds due from 1896 to 1899 at the Bank of Sheboygan; on the improvement bonds due in 1902 at the City Treasury; on others at the Bank of Sheboygan or at the German Bank, Sheboygan, Wis.

SOUTH MILWAUKEE.—This place is in Milwaukee County.

LOANS—Amt. Outstand'g. Total debt 1897, \$70,000. School bonds, \$15,000. Tax valuation, \$1,494,255. Sewer bonds, 15,000. Real valuation (about), \$5,000,000. Water bonds, 40,000. Population in 1897 (est.), \$5,000.

SUPERIOR.—MARTIN PATTISON, Mayor. D. D. SMEAD, Comptroller.

This city was formed by the consolidation of the village of Superior and West Superior. It is situated in Douglas County. The city is arranging to extend a certain amount of past-due special assessment bonds. All other bonds have been paid as they matured.

LOANS—When Due. HARBOR IMPROVEMENTS—(Con.) 6s, J&D, \$6,233.11, 1897-1903 (\$1,038.89 due yearly June 1). 6s, J&D, \$45,000, 1897-1904 (Part due yearly on Dec. 1).

INTEREST on Village Hall bonds is payable in New York at the National Park Bank; on harbor improvement bonds, due 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 VALUATION.—The city's assessed valuation (about 1/2 of actual value) and tax rate have been as follows in the years named: Table with columns for Years, Real, Personal, Total, and Tax rate.

POPULATION in 1895 according to State census was 26,176; in 1890 according to U. S. Census it was 11,983.

WAUSAU.—H. E. McEACHRON, Mayor. V. A. ALDERSON, Dep. Clerk.

Wausau is situated in Marathon County. LOANS—When Due. WATER WORKS BONDS—5s, A&O, \$90,000, Apr. 1, 1905. Total debt Feb., 1898, \$167,500. Water debt (included), 90,000.

WINNEBAGO CO.—Oshkosh is the county seat.

Bridge bonds, \$64,850. RR. aid bonds, 35,250. School bonds, 61,200. Other bonds, 211,471. Bonded debt, 372,771. Floating debt, \$121,700. Total debt Jan. 1, '98, 494,471. Tax valuation 1897, 19,036,303. Population in 1880 was, 42,740. Population in 1890 was, 50,097.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all counties in Wisconsin which have reported an indebtedness of over \$20,000 and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890. Valuation figures are for 1896.

Counties—	Bonded debt.	Total debt.	Assessed valuation.	Population.
Bayfield.....	\$46,935	\$46,935	\$5,161,924	7,390
Dunn.....	5,000	57,250	4,193,674	22,664
Eau Claire.....	20,000	20,000	9,325,693	30,673
Iowa.....	30,000	30,000	7,162,330	22,117
Jackson.....	.....	20,000	2,329,050	15,797
Langlade.....	40,000	40,000	1,228,302	9,465
Monroe.....	50,000	50,000	3,509,634	23,211
Oneida.....	.....	30,000	2,751,415	5,010
Price.....	12,840	30,840	1,415,987	5,258
Rock.....	120,000	132,300	20,167,453	43,220
Sauk.....	22,500	22,500	9,377,210	30,575
Taylor.....	23,000	33,500	866,212	6,731
Vernon.....	30,000	30,000	3,775,476	25,111
Washburn.....	17,500	32,500	678,932	2,926
Waukesha.....	20,000	20,000	18,267,841	33,270

State of Minnesota.

ITS

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
 State Capital - St. Paul
 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 debt on Feb. 1, 1898, are given in the following statement.

NAME AND PURPOSE.	Interest.		Principal.
	Rate.	When Payable.	
State funding bonds.....	3½	J & J July 1, 1921	\$1,419,000
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 certificates of indebtedness at the office of the State Treasurer.

TOTAL DEBT.—On February 1, 1898, the total bonded debt of the State was \$1,419,000. Of this amount \$418,000 is 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.

Year.	Assessed Valuation.			Total Taxes Levied.	State Tax p. \$1,000.
	Real.	Personal.	Total.		
1897....	\$472,742,654	\$105,612,716	\$584,355,370	\$14,084,405	\$2.46
1896....	478,742,654	104,629,990	583,372,644	13,595,948	2.40
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	84,846,604	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	87,133,873	2,783,756	5.00
1861....	33,350,057	5,914,683	39,264,740	658,358	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 additional "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 railroad debt.

FIRST, as to State indebtedness, the sections which treat of the subject are in article 9, sections 5, 6, 7, 8 and 14.

SECTION 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 law shall take effect until it shall have been passed by the vote of two-thirds of the members of each branch of the Legislature, to be recorded by the yeas and nays on the journals of each House, respectively; and every such law shall levy a tax, annually, sufficient to pay the annual interest of such debt, and also a tax sufficient to pay the principal of such debt within ten years from the final passage of such law, and shall specially appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation and taxes shall not be repealed, postponed, or diminished, until the principal and interest of such debt shall have been wholly paid. The State shall never contract any debts for works of internal improvement, or be a party in carrying on such works, except in cases where grants of land or other property shall have been made to the State, especially dedicated by the grant to specific purposes; and in such cases the State shall devote thereto the avails of such grants, and may pledge or appropriate the revenues derived from such works in aid of their completion.

SECTION 6.—(Public debt how contracted.) All debts authorized by the preceding section shall be contracted by loan on State bonds of amounts not less than five hundred dollars each, on interest, payable within ten

years after the final passage of the law authorizing such debt; and such bonds shall not be sold by the State under par. A correct registry of all such bonds shall be kept by the Treasurer in numerical order, so as always to exhibit the number and amount unpaid and to whom severally made payable.

SECTION 7.—The State shall never contract any public debt, unless in time of war, to repel invasion or suppress insurrection, except in the cases and in the manner provided in the fifth and sixth sections of this article.

SECTION 8.—(Appropriation of money received from loan or State bonds.) The money arising from any loan made, or debt or liability contracted, 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.

SECTION 14.—(State debt for public buildings.) For the purpose of erecting and completing buildings for a hospital for the insane, a deaf, dumb and blind asylum, 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 already heretofore 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 payable in not less than ten nor more than thirty years from the date of the same, at the option of the State.

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 Legislature shall not authorize any county, township, city or other municipal corporation to 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, city, or other municipal corporation; the amount of such taxable property to be ascertained and determined by the last assessment of said property made for the purpose of State and county taxation previous to the incurring of such indebtedness.

The foregoing was adopted as an amendment in 1879. Before its 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 purposes. (3) The council shall each and every year levy a tax of one mill on the dollar for each one thousand dollars of bonds issued by the said city to pay the interest and to create a sinking fund to pay the bonds at maturity. The foregoing is found in chapter 10, section 168, of the 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 confirmation 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, towns can issue bonds as directed by two-thirds of all legal voters voting at a legally called town meeting held for that purpose, payable in such amounts and at such times, not exceeding six years from date as two-thirds of voters determine. For further particulars respecting these issues, see section 114, chapter 10, Statutes of Minnesota, volume 1, page 182. A following section (section 116) makes it the duty of the supervisors on or before the first of September next after the date of said bonds, and each and every year thereafter until the payment of said bonds, to levy a tax "equal to the amount of principal and interest maturing the year 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 Minnesota, which authorizes the loaning of the Permanent School Funds upon interest at the rate of 5 per cent to the several counties and school districts, to be used in the erection of county or school buildings.

Sixth, as to the creating of county debt, there is no general authorization, the issues when made being under special acts. Of course "railroad aid bonds" are provided for by statute for county, cities, and all other municipalities. See, for the law on that subject, section 92, &c., chapter 34, Statutes of Minnesota, vol. I, page 388, &c. So,

also, the borrowing from the Permanent School Funds under the above cited section of the Constitution (section 5, article VIII.) is provided for by section 84, chapter 36, Statutes of Minnesota, vol. II., page 448. There is likewise a general statute for the issue of "motor road bonds" by the county, the particulars respecting which will be found in section 132, chapter 13, of Statutes of Minnesota, vol. I., page 277.

General statutory limitation, applying to all municipalities. Debts of cities, counties, towns, &c., are void if entailing taxation beyond the rate fixed by law. See section 114, chapter 11, Statutes of Minnesota, vol. I., page 243. Of course this section does not apply where the law authorizes increased taxation, as, for instance, when a majority of the legal voters so direct; such authorization and action bring the case under the exception contained in the section, which is that the act is unlawful "unless specially and expressly authorized by law."

POPULATION OF STATE.—The population of Minnesota has been as follows in the years named:

Table with 4 columns: Year, Population, Year, Population. Rows: 1895-1,573,350; 1880-780,773; 1860-172,023; 1890-1,301,826; 1870-439,706; 1850-6,077

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.

Table with 2 columns: Description, Amount. Rows: Bonded debt (last returns) \$99,000; Total debt about 95,000; Tax valuation, real 656,256; Tax valuation, personal 236,583; Total valuation 1892 892,839; Assessment is 1/2 actual value; State tax (per \$1,000) \$2-60

AUSTIN.—F. I. CRANE, Mayor. T. M. FOSTER, City Recorder.

Table with 2 columns: Description, Amount. Rows: Bonded debt Feb. 1, 1898 \$69,000; Tax valuation, real 722,736; Tax valuation, personal 248,620; Total valuation 1897 971,356; Assessment is about 1/2 actual value; Total tax (per \$1,000) \$42-00; Population in 1895 was 5,082; Population in 1890 was 3,901; Population in 1897 (est.) 7,000

INTEREST on city 6s due 1909 and water 6s due 1902 is payable in New York by the American Exchange National Bank; on railroad 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.

Table with 2 columns: Description, Amount. Rows: Tax valuation, real \$1,897,778; Tax valuation, personal 342,077; Total valuation 1898 2,239,855; Assessment about 1/2 actual value; State tax (per \$1,000) \$3-03; County tax (per \$1,000) 12-27; Average school tax 14-90; Population in 1895 was 11,052; Population in 1890 was 9,401; Population in 1898 (est.) 16,000

INTEREST on the 7 per cent bonds is payable by the Corbin Bank ing Co., New York City; on all other loans at the County Treasury.

BRAINERD.—JOHN N. NEVERS, Mayor. GEORGE D. LA BAR, Treasurer.

Table with 2 columns: Description, Amount. Rows: Floating debt \$25,000; Total debt Feb. 4, 1898 130,000; Tax valuation, real 1,320,674; Tax valuation, personal 281,161; Total valuation 1897 1,601,835; Assessment about 1/2 actual value; Total tax (per \$1,000) '97 \$43-50; Population in 1895 was 7,031; Population in 1890 was 5,703; Population in 1880 was 4,865

INTEREST on the bridge and sewer bonds is payable in Brainerd; on the electric light and jail bonds in New York City.

BRAINERD SCHOOL DISTRICT.—JOHN F. HURLEY, Treasurer.

Table with 2 columns: Description, Amount. Rows: Total debt Feb. 1, 1898 \$100,000; Tax valuation 1897 1,601,835; Assessment about 2/3 actual value; School tax (per \$1,000) '97 \$16-51; Population 1897 (est.) 8,000

CLAY COUNTY.—O. J. KITTELSDUD, Auditor.

Table with 2 columns: Description, Amount. Rows: Net debt Sept. 1, 1897 \$127,456; Tax valuation, real 3,519,643; Tax valuation, personal 665,195; Total valuation 1896 4,184,838; Ass't about 1/2 actual value; Tot. tax p. \$1,000 '96 about \$30-00; Population in 1895 was 15,154; Population in 1890 was 11,517

INTEREST on the 6 per cent bonds is payable in New York City and on the 5s at the County Treasurer's Office.

CROW WING CO.—County seat is Brainerd.

Table with 2 columns: Description, Amount. Rows: Bonded debt (last returns) \$99,000; Floating debt 9,827; Assessed val'n, real 2,543,958; Assessed val'n, pers'n'l 551,637

DULUTH.—HENRY TRUELSEN, Mayor. C. E. RICHARDSON, Clerk.

This city is in St. Louis County. At a special election held January 12, 1898, the issuance of \$1,250,000 5 per cent 30-year bonds, for the purchase of a water plant, was authorized.

Table with 2 columns: Description, Amount. Rows: LOANS—GENERAL FUND BONDS—6s, J&J, \$85,000 July 1, 1901; 5s, M&N, 100,000 July 1, 1907; 5s, M&N, 100,000 Nov. 1, 1912; 5s, M&S, 185,000 Sept. 1, 1918; 5s, M&N, 200,000 Nov. 1, 1923; 4 1/2s, J&J, 100,000 Jan. 1, 1920; 4 1/2s, M&N, 100,000 Nov. 1, 1922; PERMANENT IMPROVEMENT—5s, J&J, \$100,000 July 1, 1907; PARK BONDS—4s, J&J, \$70,000 July 1, 1920; 4s, J&J, 242,000 Jan. 1, 1921; REFUNDING BONDS—6s, J&J, \$138,250 Jan. 1, 1908; 6s, J&J, 32,890

INTEREST is payable at American Exchange National Bank, N. Y. TOTAL DEBT, ETC.—The subjoined statement shows Duluth's total bonded and total floating debt on each of the dates named.

Table with 5 columns: Date, Total bonded debt, Floating debt, Total, Assessed valuation. Rows: Feb. 15, '97; Feb. 10, '96; Feb. 18, '95; Feb. 15, '94

* Includes \$412,068 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 refunding bonds are not strictly a liability of the city, as they were issued by the village of Duluth under a special Act of the Legislature which provides that the County Commissioners 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:

Table with 5 columns: Years, Real Estate, Personal Property, Assessed Valuation, Tax Rate. Rows: 1897; 1896; 1895; 1894; 1890

POPULATION.—In 1895 population was 59,398; in 1890 it was 33,115; in 1880 it was 838.

DULUTH SCHOOL DISTRICT.—A. LE RICHEUX, Secretary of Board of Education.

Table with 2 columns: Description, Amount. Rows: BUILD'G AND PURCHAS'G SITES—4 1/2s, J&J, \$150,000 Jan. 1, 1921; OTHER BONDS—7s, J&D, \$3,000 Dec. 3, 1898; 5s, J&J, \$20,000 Jan. 15, 1904; Total debt Feb. 1, '98 \$980,000; Sinking funds 44,792; Net debt Feb. 1, '98 935,207; Tax valuation (see city of Duluth) 935,207; Total tax (per \$1,000) '97 \$31-40; Population 1895 (est.) 60,000

INTEREST on the 7 per cent bonds is payable at the First National Bank, Duluth; on all others at Amer. Exch. Nat'l Bank, New York.

FAIRMONT.—H. W. SINCLAIR, Recorder.

Table with 2 columns: Description, Amount. Rows: Bonded debt Feb. 15, '98 \$30,000; Assessed valuation 1897 383,000; Assessment about 2-5 actual value; Tax rate (per \$1,000) 1897 \$38-60; Population 1890 1,205; Population 1897 (est.) 2,800

FARIBAULT.—Faribault is in Rice County.

Table with 2 columns: Description, Amount. Rows: Floating debt \$25,000; Total debt (last returns) \$60,000; Tax valuation 1890 \$1,700,000; Tax rate (per \$1,000) 29-50; Population in 1895 was 7,616; Population in 1890 was 6,524

FERGUS FALLS.—Fergus Falls is in Otter Tail County. As we were going to press the City Council was considering bids for \$10,000 refunding bonds.

Table with 2 columns: Description, Amount. Rows: Total debt Jan. 1, 1898 \$71,000; Tax valuation, real 658,900; Tax valuation, personal 236,683; Total valuation 1897 895,583; Total tax (per \$1,000) \$50-00; Population in 1895 was 4,497

HASTINGS.—GEORGE PARKER, Mayor.

Table with 2 columns: Description, Amount. Rows: Bonded debt Feb. 1, '97 \$84,000; Tax valuation, real \$634,131; Tax valuation, personal 219,394; Total valuation 1896 853,525; Population in 1890 was 3,705; Population in 1897 about 4,000

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.

Table with 2 columns: Description, Amount. Rows: Total debt Jan. 1, '98 \$1,875,000

Sinking fund..... \$239,700
 Net debt Jan. 1, 1898. 1,635,300
 Tax valuation, real....102,296,678
 Tax valuation, pers'l.. 18,851,247
 Total valuation 1897..121,147,925
 Assessment about $\frac{3}{5}$ actual value.

TAX FREE.—All of the bonds issued by this county are exempt from taxation.

INTEREST is payable at the National Park Bank in New York City.

LAKE CO.—JOHN OLSON, Auditor.

County seat is Two Harbors.

LOANS— When Due.
 COURT HOUSE AND JAIL BONDS—
 5s, July, \$6,000.....1898-1902
 (\$1,500 due yearly on July 1.)
 ROAD AND BRIDGE BONDS—
 6s, Mar., \$10,000.....Mar. 15, 1907
 6s, Apr., 10,000.....Apr. 1, 1908
 6s,.....\$20,000.....1912 to 1916
 (\$4,000 due yearly on July 12.)
 Bonded debt Sept. 1, 1897. \$47,000

Sinking fund..... \$7,000
 Tax valuation, real.....2,628,647
 Tax valuation, personal. 118,013
 Total valuation 1896..2,746,660
 Assessment less than $\frac{1}{2}$ actual value
 Total tax rate (p. \$1,000)'96..\$25.60
 Population in 1890 was.....1,219
 Population in 1895 was.....2,211
 Population in 1896 (est.)....2,500

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.

LE SUEUR.—{L. QUACKENBUSH, Mayor.

{C. L. MARTIN, Clerk.

This city is in the county of the same name.

LOANS— When Due.
 WATER AND ELEC. LT. BONDS—
 5s, \$18,000.....20 years.
 Interest payable in New York,
 Chicago or St. Paul.

Bonded debt Jan., '98 (abt.) \$40,000
 Assessed valuation 1897..379,596
 Assessment about $\frac{1}{2}$ actual value.
 Total tax rate (per M.) '95..\$37.00
 Population in 1895 was.....2,007

LITTLE FALLS.—County seat of Morrison County.

Total debt 1897..... \$62,000
 Tax valuation 1896..... 993,019
 Real valuation (est.)....3,500,000

Population in 1890 was.....2,354
 Population in 1897 (est.)....6,500

MANKATO.—{A. R. PEAU, Mayor.

{H. W. BROWN, Recorder.

Mankato is situated in Blue Earth County.

LOANS— When Due.
 BRIDGE BONDS—
 5s, A&O, \$8,000.....Oct. 1, 1899
 5s, M&S, 7,000.....Mar. 1, 1910
 PARK BONDS—
 6s, M&S, \$15,000.....Sept. 1, 1907
 RAILROAD AID BONDS—
 5s, J&J, \$3,500.....Jan. 1, 1907
 REFUNDING BONDS—
 5s, M&N, \$67,000.....Nov. 1, 1914
 SEWER BONDS—
 5s, M&S, \$10,000.....Sept. 1, 1907
 WATER WORKS BONDS—
 7 $\frac{1}{2}$ s, F&A, \$15,000.....Aug. 1, 1899
 6s, J&J, 12,000.....Jan. 1, 1900

WATER BONDS—(Con.)
 5s, M&N, \$20,000.....May 1, 1908
 5s, M&N, 40,000.....Nov. 1, 1909
 Bonded debt Feb. 1, '98..\$197,500
 Water debt (included).... 87,000
 Sinking fund..... 6,436
 Net debt Feb. 1, 1897... 101,064
 Tax valuation, real.....3,600,000
 Tax valuation, personal. 750,000
 Total valuation 1897..4,350,000
 Assessment 30 to 40% actual value.
 Total tax (per \$1,000) '97..\$27.00
 Population in 1898 (est.)..12,000
 Population in 1895 was.....10,173
 Population in 1880 was.....5,550

INTEREST is payable in New York City and Mankato.

MILLE LACS CO.—County seat is Princeton.

LOANS— When Due.
 COURT HOUSE BONDS:
 5s, July 1, \$19,000.....July 1, 1898
 RAILROAD BONDS:
 5s, July, \$47,000.....July 1, 1906
 Interest is payable in St. Paul.
 Total debt (last returns) \$66,280
 Sinking fund..... 22,717
 Net debt..... 43,563
 Interest is payable at St. Paul.

Assessed valuation, real. \$922,725
 Assessed valuation, per l. 198,006
 Total valuation.....1,120,731
 Assessment is $\frac{1}{2}$ actual value.
 State & co. tax (per M.) '95..\$18.20
 Average school tax.....15.00
 Population in 1895 was.....5,129
 Population in 1890 was.....2,845
 Population in 1880 was.....1,501

MINNEAPOLIS.—{ROBERT PRATT, Mayor.

{WALLACE G. NYE, Comptroller.

Minneapolis is situated in Hennepin County.

LOANS— When Due.
 BRIDGE BONDS—
 8s, M&N, \$50,000 May 1, 1905
 4 $\frac{1}{2}$ s, A&O, 76,000 Apr. 1, 1912
 Subject to call after April, 1902
 4s, J&J, \$10,000 July 1, 1915
 4s, F&A, 390,000 Feb. 15, 1917
 4s, M&S, 30,000 Mar. 15, 1919
 CITY HALL, etc.
 4 $\frac{1}{2}$ s, J&J, \$250,000 July 1, 1917
 4 $\frac{1}{2}$ s, J&J, 250,000 July 1, 1921
 4 $\frac{1}{2}$ s, J&J, 50,000 Jan. 1, 1922
 4s, J&J, 200,000 Jan. 1, 1920
 CITY HOSPITAL—
 4s, J&J, \$25,000 July 1, 1922
 4s, J&J, 75,000 July 1, 1923
 FIRE DEPARTMENT—
 4s, J&D, \$15,000 June 13, 1920
 GENERAL PURPOSES—
 7s, J&J, \$20,000 July 1, 1902
 LIBRARY FUND—
 4 $\frac{1}{2}$ s, J&D, \$60,000 Dec. 1, 1915
 4s, J&D, 40,000 Dec. 15, 1916
 PARKS—
 4 $\frac{1}{2}$ s, J&J, \$200,000 July 1, 1913
 4 $\frac{1}{2}$ s, J&J, 100,000 Jan. 1, 1914
 4 $\frac{1}{2}$ s, J&J, 223,000 July 1, 1914
 4s, M&N, 100,000 May 1, 1919
 4s, M&N, 65,000 Nov. 1, 1919
 4s, A&O, 40,000 Apr. 30, 1922
 4s, J&J, 20,000 Jan. 1, 1924
 RAILROAD AID BONDS—
 7s, M&N, \$125,000 Nov. 1, 1901

LOANS—(Continued) When Due.
 SEWERS—(Continued)—
 4s, J&J, \$90,000 Aug. 1, 1918
 PERMANENT IMPROVEMENTS—
 4 $\frac{1}{2}$ s, J&J, \$40,000 July 1, 1908
 4 $\frac{1}{2}$ s, A&O, 165,000 Apr. 1, 1912
 Subject to call after Apr. 1, 1902
 4 $\frac{1}{2}$ s, A&O, 134,000 Apr. 2, 1913
 4 $\frac{1}{2}$ s, J&J, 45,000 July 2, 1913
 4 $\frac{1}{2}$ s, M&S, 75,000 Mar. 15, 1914
 4 $\frac{1}{2}$ s, M&N, 270,000 May 1, 1915
 4s, J&J, 35,000 July 15, 1916
 4s, A&O, 320,000 Apr. 1, 1917
 4s, F&A, 100,000 Aug. 15, 1917
 4s, J&D, 50,000 Dec. 1, 1917
 4s, M&S, 170,000 Mar. 15, 1919
 4s, M&N, 125,000 May 15, 1919
 4s, J&D, 100,000 June 20, 1919
 4s, J&J, 55,000 Jan. 15, 1920
 4s, J&J, 187,000 July 1, 1922
 PERM. IMP. REV. FUND—
 4 $\frac{1}{2}$ s, J&J, \$245,000 July 1, 1921
 4s, A&O, 150,000 Apr. 1, 1917
 4s, F&A, 155,000 Aug. 1, 1918
 4s, J&D, 50,000 Dec. 15, 1918
 4s, F&A, 100,000 Feb. 1, 1919
 4s, M&N, 50,000 May 15, 1919
 4s, J&J, 50,000 Jan. 15, 1920
 4s, J&J, 200,000 Nov. 1, 1920
 RESERVOIR BONDS—
 4s, J&J, \$200,000 Jan. 1, 1925
 VIADUCTS, etc.—
 4 $\frac{1}{2}$ s, M&S, \$100,000 Mar. 15, 1914

WATERWORKS—
 8s, F&A, \$60,000 Feb. 2, 1899
 8s, J&J, 25,000 July 1, 1900
 7s, J&J, 40,000 July 1, 1902
 4 $\frac{1}{2}$ s, J&J, 280,000 July 2, 1913
 4 $\frac{1}{2}$ s, A&O, 125,000 Apr. 1, 1912
 Subject to call after Apr. 1, 1902
 4 $\frac{1}{2}$ s, M&N, 30,000 May 1, 1915
 4s, J&J, 120,000 July 15, 1916
 4s, A&O, 330,000 Apr. 1, 1917
 4s, F&A, 170,000 Aug. 1, 1918
 4s, J&J, 50,000 Jan. 15, 1920
 4s, J&J, 200,000 Jan. 1, 1925
 4s, J&J, 400,000 Jan. 1, 1927

SEWERS—
 8s, J&J, \$15,000 July 1, 1900
 7s, J&J, 25,000 July 1, 1902
 4 $\frac{1}{2}$ s, J&J, 50,000 July 1, 1906

PAR VALUE OF BONDS.—A few of the older bonds are of denominations other than \$1,000. All late issues however (i. e. all bearing less than 5 per cent interest) are for \$1,000 each.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows the city's total municipal debt, the sinking fund, &c.

	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.	Jan. 1, '95.
Bonded debt.....	\$8,215,000	\$7,840,000	\$7,565,000	\$7,465,000
Sinking funds.....	1,393,245	1,342,907	1,211,526	1,006,301
Net debt.....	\$6,821,755	\$6,497,093	\$6,353,474	\$6,458,699
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 addition to raising a tax sufficient to pay the interest on all its bonds the city shall levy a tax of one mill on each dollar of the assessed valuation to provide for the principal of the bonds when due. The maintenance of this sinking fund for the payment of the principal of the bonds is "declared 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 accordance with this provision there was raised by taxation for the sinking fund in 1897 \$190,940. The sinking fund is invested in city of Minneapolis 4 and $\frac{1}{2}$ per cent bonds.

BOND LIMIT.—The city of Minneapolis is restricted in all legislative 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 sinking fund, and this balance shall not exceed 5 per cent of the aggregate value of the taxable property of the city as assessed and determined for the purpose of taxation.

WATER RECEIPTS.—The receipts from water in 1897 were \$211,702; current expenses for water works, \$117,525.

VALUATION AND INDEBTEDNESS.—The city's assessed valuation (property being assessed about $\frac{1}{2}$ of its actual value) tax rate and bonded debt have been as follows on December 1 of the years given:

Years.	Tax Valuation.	Tax Rate.	Total Bonded Debt.
1897.....	\$109,654,337	\$25.00	\$8,215,000
1896.....	109,276,016	23.25	7,840,000
1890.....	136,944,372	19.30	7,080,500
1885.....	77,463,267	19.60	2,461,000
1879.....	23,415,733	14.50	1,101,000

The tax rate in 1897 included city tax, \$13.30; State tax, \$3.03; county tax \$3.67 and school tax \$5.00. The total tax levy of 1897 was \$2,741,358, of which \$339,000 was for interest on debt and \$128,000 for sinking fund.

POPULATION.—In 1895 population was 192,833; in 1890 it was 164,738; in 1880 it was 46,887; in 1870 it was 13,066.

MOORHEAD.—County seat of Clay County.

Bonded debt 1896.....\$138,000
 Real valuation (est.)....\$3,500,000
 Water and light bds. (incl.) 68,000
 Population in 1890 was.....3,290
 Tax valuation 1896..... 803,611
 Population in 1896 (est.)....4,000

MORRISON CO.—JOS. L. MEYER, Treasurer.

County seat is Little Falls.
 Bonded debt Mar. 24, '98..\$120,000
 Total Co. tax (per M.) '97..\$11.60
 Assessed valuation, real.2,435,322
 Population in 1895 was.....19,163
 Assessed valuation, per l.1,066,411
 Population in 1890 was.....13,325
 Total valuation 1897....3,501,733
 Population in 1898 (est.)....21,000

NEW ULM SCHOOL DISTRICT.—New Ulm is in Brown County.

LOANS— When Due.
 REFUNDING BONDS—
 5s, A&O, \$20,000.....Oct. 1, 1904
 Interest payable in New York.
 Total debt Apr. 1, 1898.. \$20,000
 Tax valuation 1897..... \$796,102
 Real valuation.....4,100,000
 Population 1894 (est.)....4,500
 Population 1897 (est.)....5,000

OTTER TAIL CO.—STEVE BUTLER, Treasurer.

County seat is Fergus Falls. All bonds issued by this county are exempt from taxation.

LOANS— When Due.
 JAIL BONDS—
 6s, M&N, \$30,000.....May 1, 1905
 REFUNDING BONDS—
 5s, J&J, \$200,000.....July 1, 1904
 Interest payable in New York.
 Total debt Mar. 1, 1898..\$230,000
 Tax valuation, real.....\$5,279,358
 Tax valuation, personal 946,185
 Total valuation 1897.... 6,225,523
 Real valuation.....20,000,000
 State & co. tax (per \$1,000) '96..\$8.10
 Population in 1890 was.....34,232
 Population in 1895 was.....40,002

PIPESTONE.—W. C. BRIGGS, City Treasurer.

A city in Pipestone County.
 LOANS— When Due.
 RAILROAD AID—
 7s, J&J, \$5,000.....1903
 WATER WORKS—
 6s, J&J, \$20,000.....1908
 Total debt Feb. 1, 1898..\$25,000
 School Dist. bonds (add'l) \$40,000
 Tax valuation, real..... \$294,728
 Tax valuation, personal. 166,073
 Total valuation 1897.... 450,801
 Tot. tax rate (per \$1,000) '97..\$44.00
 Population in 1895 was.....1,668
 Population 1890 was.....1,232

POLK COUNTY.—JOHN GLEASON, Auditor.

County seat is Crookston. This county was divided in 1896, a portion being taken to form Red Lake County. Part of the debt has been assumed by the new county.

LOANS— When Due.
 DITCH BONDS—
 5 $\frac{1}{2}$ s, July \$36,000.....July 15, 1907
 5s, June, 15,000.....June 15, 1904
 6s, June, 20,000.....June 1, 1908
 FUNDING BONDS—
 7s, Jan., \$15,000.....Jan. 2, 1902
 6s, May, 40,000.....May 14, 1913
 6s, Mar., 20,000.....Mar. 8, 1919
 ROAD AND BRIDGE BONDS—
 6s, Apr., \$2,500.....Apr. 10, 1915
 6s, June, 8,000.....June 1, 1915
 6s, Sept., \$3,000.....Sept. 1, 1917
 Total debt Feb. 1, 1898.. \$139,500
 Sinking fund..... 131,115
 Net debt Feb. 1, 1898... 8,385
 Tax valuation, real.....4,352,754
 Tax valuation, personal. 1,210,566
 Total valuation 1897.... 5,563,320
 Assessment about $\frac{3}{4}$ actual value.
 Total tax (per \$1,000) '97..\$35.23
 Population in 1895 was.....39,171
 Population in 1890 was.....30,192
 Population in 1898 (est.)....35,000

POPE COUNTY.—P. I. RONNING, Auditor.

County seat is Glenwood.
 LOANS— When Due.
 RAILROAD BONDS—
 8s, July, \$65,000.....July 1, 1906
 Int. payable at St. Paul, Minn.
 Total debt Feb. 8, 1898.. \$65,000
 Sinking fund..... 8,000
 Net debt Feb. 8, 1898.... 57,000
 Tax valuation, real.....\$1,972,798
 Tax valuation, personal 375,307
 Total valuation 1897.... 2,348,105
 Assessment is $\frac{1}{2}$ actual value.
 State tax (per \$1,000)..... \$3.00
 County tax (per \$1,000)..... 7.80
 Population in 1895 was.....11,627

RAMSEY CO.—D. M. SULLIVAN, Co. Auditor.

Ramsey County includes the City of St. Paul (which is the county seat), its assessed valuation being but slightly in excess of that of the city. Certain of the bonds below described have the faith and credit

of both St. Paul and the county pledged for their payment, principal and interest.

Table with columns: LOANS—, When Due, and amounts. Includes entries for Bridge, M&S, F&A, and Court House and City Hall.

Table with columns: FUNDING, FLOATING, DEBT—, and amounts. Includes entries for M&N, M&S, A&O, and Street Bonds.

INTEREST is mostly payable in New York at the Nat. Park Bank.

ASSESSED VALUATION in 1896 of real estate was \$81,901,251; personal property, \$14,113,789; total, \$96,015,040.

POPULATION in 1895 was 147,537; in 1890 it was 139,796; in 1880 it was 45,890; in 1898 (estimated), 175,000.

RED WING.—{ A. P. PIERCE, Mayor. { W. E. TAYLOR, City Clerk.

Table with columns: LOANS—, When Due, and amounts. Includes entries for Bridge, Minn. Cent. RR., Water Works, and Levee.

The cost of the city's water works was \$100,000. They are now self-supporting.

REDWOOD CO.—J. R. LANKARD, Treasurer.

Table with columns: LOANS—, When Due, and amounts. Includes entries for Jail, Refunding Railroad, and Taxation.

REDWOOD FALLS.—

Table with columns: LOANS—, When Due, and amounts. Includes entries for Refunding, Water, and Taxation.

ROCHESTER.—This is the county seat of Olmstead Co.

Table with columns: LOANS—, When Due, and amounts. Includes entries for Refunding RR., Taxation, and Population.

ROCK COUNTY.—C. S. BRUCE, Auditor.

Table with columns: LOANS—, When Due, and amounts. Includes entries for Court House and Jail, Refunding, and Taxation.

INTEREST on the 4 1/2 per cent bonds is payable at St. Paul; on all others at New York.

ST. JAMES.—{ J. J. SCHUTZ, Mayor. { M. J. ARMSTRONG, Treasurer.

Table with columns: LOANS—, When Due, and amounts. Includes entries for Bonded debt, Taxation, and Population.

ST. LOUIS CO.—L. H. WHIPPLE, Treasurer.

Table with columns: LOANS—, When Due, and amounts. Includes entries for Railroad Aid, Refunding, and Taxation.

INTEREST is payable in New York at American Exchange National Bank and at the Farmers' Loan & Trust Co.

ST. PAUL.—{ FRANK B. DORAN, Mayor. { J. J. MCCARDY, Comptroller.

St. Paul is in Ramsey County, and its valuation is only slightly less than the valuation of the entire county.

Table with columns: LOANS—, When Due, and amounts. Includes entries for Abutments—R.R. Crossings—, Alms and Work House—, and Board of Education—.

Table with columns: LOANS—, When Due, and amounts. Includes entries for Board of Education—, Hospital—, and Local Improvement—.

Table with columns: LOANS—, When Due, and amounts. Includes entries for Local Improvement—, Market—, and Parks—.

Table with columns: LOANS—, When Due, and amounts. Includes entries for Parks—, Refunding Bonds—, and Redemption—.

Table with columns: LOANS—, When Due, and amounts. Includes entries for Redemption—, West St. Paul—, and Tax Levy Certificates—.

Table with columns: LOANS—, When Due, and amounts. Includes entries for Tax Levy Certificates—, Streets—, and Streets—.

Table with columns: LOANS—, When Due, and amounts. Includes entries for Streets—, Streets—, and Streets—.

Table with columns: LOANS—, When Due, and amounts. Includes entries for Streets—, Streets—, and Streets—.

PAR VALUE.—The bonds are all, or nearly all, for \$1,000 each.

INTEREST on all bonds of this city is payable at the Hanover National Bank, New York.

TOTAL DEBT, ETC.—The following statement shows the total debt of the city and the sinking funds held against the same.

Table with columns: Description, Jan. 1, 1898, Jan. 1, 1897. Includes entries for Total bonded debt, Tax levy certificates, Total city debt, and Less sinking funds.

CITY PROPERTY.—The water works owned by St. Paul are self-sustaining and cost \$5,129,770.

VALUATION AND INDEBTEDNESS.—The city's assessed valuation, said to be about 60 per cent of actual value, &c., have been:

Table with columns: Years, Real, Assessed Valuation, Total, Tax Rate, Total City Bonds. Includes entries for 1897, 1896, 1895, 1893, 1890, 1885, 1882, 1880.

POPULATION.—In 1890 population was 133,156; in 1880 it was 41,473; in 1870 it was 20,930.

ST. PETER.—{ L. M. ERICKSON, Mayor. { C. R. DAVIS, City Clerk.

Table with columns: LOANS—, When Due, and amounts. Includes entries for Electric-Light Bonds, Refunding, and Improvement Bonds.

INTEREST on the improvement bonds is payable at the City Clerk's office; on other bonds at the Chase National Bank, New York City.

SOUTH ST. PAUL.—C. W. CLARK, Recorder.

South St. Paul is situated in Dakota County. The total bonded debt given below includes \$75,000 of bridge bonds issued in 1891, now being contested in the courts.

Table with columns: LOANS—, When Due, and amounts. Includes entries for City Hall Bonds and Improvement Bonds.

State of Iowa.

ITS
DEBT, RESOURCES, &c.

Organized as a Territory (Act June 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 Jan. 1900) - - - - - Leslie M. Shaw
Secretary of State (1st Monday Jan. 1899) - - - G. L. Dobson
Treasurer (1st Monday Jan. 1898) - - - John Herriott
Auditor (1st Monday Jan. 1899) - - - C. G. McCarthy
Legislature meets biennially in even years, the 2d Monday in January, and there is no limit to length of sessions.

HISTORY OF DEBT.—For history of Iowa's debt see STATE AND CITY SUPPLEMENT of April 1894, page 110.

TOTAL DEBT.—Iowa has at present no 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 Jan. 1, 1898, warrants to the amount of about \$540,000 were outstanding and the cash on hand amounted to \$108,000.

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:—

	Lands.	Personal Property.	Railroads.	Telephone & Telh. Cos.	Total.
1897	414,223,421	95,509,523	44,494,024	706,315	554,226,968
1896	413,970,588	96,765,620	44,532,125	665,532	559,974,648
1895	413,970,588	100,493,479	44,521,225	659,984	559,650,824
1894	408,053,626	106,865,954	45,063,782	672,172	556,529,971
1893	408,053,626	112,816,334	44,987,839	663,874	523,862,858
1890	374,753,112	105,543,264	42,902,608	293,046	488,953,127
1885	353,614,837	103,372,905	31,672,339	152,706	409,819,020
1880	303,381,498	82,638,655	23,646,161	79,032,896	395,423,140
1875	294,313,368	71,971,191	22,076,876	294,532,252	
1870	222,561,061				

DEBT LIMITATION.—Iowa's Constitution restricts the creating of debt, both State debt and municipal debt.

FIRST, as to State debt, the limitation made is not absolute, for it permits other debt if authorized by some law for some single 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 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 individual, 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 Assembly, 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 shall be applied to the purpose for which it was obtained, or to repay the debts so contracted, and to no other purpose whatever.

SECTION 4. [For what other purposes State may contract debt.] In addition to the above limited power to contract debts, the State may contract debts to repel invasion, suppress insurrection, or defend the 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 hereinbefore specified in this article, no debt shall be hereafter contracted by or on behalf of this State, unless such debt shall be authorized by some law for some single 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 falls 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 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 indebtedness, the limit is fixed absolute in the Constitution. The provisions covering the subject are as follow:

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.

ARTICLE XI, Section 3. [To what amount county may become indebted.] No county or other political or municipal corporation shall be allowed to become indebted in any manner, or for any purpose, to an amount in the aggregate exceeding five per centum on the value of the taxable property within such county or corporation—to be ascertained by the 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 corporation and subject to the 5 per cent limit.

LOANS—	When Due.	LOANS—	When Due.
EDUCATIONAL BONDS—		GENERAL BONDS—	
6s, J&D, \$20,000	June 1, 1914	6s, J&D, \$5,000	Dec. 2, 1907
6s, J&D, 1,000	Dec. 2, 1907	Bonded debt, Jan. 1, '98	\$195,000
6s, M&S, 1,000	Sept. 15, 1914	Assessed valuation 1897	994,280
6s, J&D, 3,000	Dec. 2, 1919	Total tax (per M.)	1897,
FIRE DEPARTMENT BONDS—			\$31.90 to \$33.70
6s, J&D, \$5,000	June 1, 1914	Population in 1895 was	2,135
6s, M&S, 3,000	Sept. 15, 1917	Population in 1890 was	2,242
6s, J&D, 3,000	June 1, 1920		
6s, J&J, 3,000	Dec. 2, 1910		

INTEREST is payable by the Amer. Exchange Nat. Bank, N. Y. City

STILLWATER.—Stillwater is situated in Washington County.

LOANS—	When Due.	PERMANENT IMPROVEM'T—(Con.—	When Due.
CURRENT FUND BONDS, 1882—		5s, J&J, \$60,000	July 1, 1921
5s, F&A, \$20,000	Feb. 15, 1912	City has no floating debt.	
LEVEE BONDS, 1875—		Bonded debt Jan. 1, 1898	\$371,000
10s, Feb., \$6,000	Feb. 1, 1900	Tax valuation, real	\$3,760,779
REFUNDING BONDS, 1891—		Tax valuation, personal	1,446,888
5s, J&J, \$25,000	Jan. 1, 1921	Total valuation 1896	5,207,667
PERMANENT IMPROVEMENT—		Assessment is 3-5 actual value.	
5s, M&S, \$50,000	Sept. 1, 1906	Total tax (per \$1,000)	\$23.00
5s, M&S, 100,000	Sept. 1, 1911	Population in 1895 was	12,004
5s, M&S, 50,000	Sept. 1, 1912	Population in 1890 was	11,260
5s, A&O, 60,000	Oct. 1, 1917	Population 1896 (est.)	14,000

INTEREST on the levee bonds is payable by the Lumberman's Nat. Bank, Stillwater; on other bonds at Fifth Avenue Bank, New York.

TODD COUNTY.—ALBERT RHODA, Auditor.

County seat is Long Prairie.

LOANS—	When Due.	Tax valuation, personal	\$574,138
COURT HOUSE—		Total valuation 1897	3,299,406
7s, J&J, \$25,000	May 13, 1913	Assessment about 2/3 actual value.	
R. R. AID—		Total tax (per \$1,000) '97	\$29.20
5s, June 1, \$9,000	June 1, 1900	Population in 1895 was	17,674
Total debt Feb. 15, 1898	\$34,000	Population in 1890 was	12,930
Tax valuation, real	2,725,268	Population in 1898 (est.)	20,225

INTEREST on the railroad aid bonds is payable at First National Bank, St. Paul; on other 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 2/3 actual value.		Population in 1890 was	1,400

WADENA.—A. MURRAY, Treasurer.

County seat of Wadena County.

LOANS—	When Due.	Tax valuation, real <th>\$167,954</th>	\$167,954
WATER-WORKS BONDS—		Tax valuation, personal	140,779
5 1/2s, \$12,000	1917	Total valuation 1897	308,733
(Optional after 1906.)		Assessment about 2/3 actual value.	
ELECTRIC-LIGHT BONDS—		Total tax (per \$1,000) '97	\$28.45
4s, \$8,000	1917	Population in 1890 was	895
(Optional after 1900.)		Population in 1897 (est.)	1,600
Total debt Feb. 15, '98	\$ 0,000		

WELLS.—H. W. BUSCHO, Recorder.

This village is in Faribault County.

LOANS—	When Due.	Total debt Apr. 1, 1898 <th>\$34,500</th>	\$34,500
WATER & ELEC. LT. BONDS—		Tax valuation 1897	408,432
6s, May 1, \$10,000	1906 to 1916	Assessment is 2/3 actual value.	
(\$1,000 yearly.)		Total tax (per \$1,000) '97	\$30.00
5s, Sept., \$20,000	Sept. 1, 1914	Population in 1895 was	1,702
Bonded debt Apr. 1, '98	\$30,000	Population in 1890 was	1,208
Floating debt	4,500	Population 1898	2,300

INTEREST is payable at the Chemical National Bank, N. Y. City.

WINONA.—{ E. K. TARBELL, Mayor.
L. D. FROST, City Recorder.

This city is the county seat of Winona County.

LOANS—	When Due.	4 1/2, J&J, \$40,000 <th>July 1, '04 to '11</th>	July 1, '04 to '11
FERRI ROAD & BRIDGE BONDS—		(Payable \$5,000 yearly.)	
5s, J&J, \$23,500	Jan. 1, 1903	CERT'S OF INDEBTEDNESS—	
HIGH WAGON BRIDGE—		4s, \$10,000	July 19, 1898
5s, Jan. 1, \$100,000	Jan. 1, 1919	4s, \$7,500	Sept. 4, 1898
(Payable \$10,000 yearly.)		Bonded debt Feb. 1, '98	\$377,500
SEWER BONDS—		Water debt (included)	135,000
5s, J&J, \$19,000	July 1, 1917-'18	School bonds (additional)	82,000
WINONA S. W. RY.—		Tax valuation, real	5,030,016
5s, J&J, \$100,000	Jan. 1, '08 to '17	Tax valuation, personal	1,684,383
(Payable \$10,000 yearly.)		Total valuation 1897	6,714,399
WATER-WORKS BONDS—		Assessment about 40 p. c. actual.	
5s, J&J, \$60,000	July 1, 1902	City tax (per \$1,000) '97	\$39.00
5s, J&J, 35,000	July 1, 1919	Population in 1890 was	18,203
(Payable \$5,000 yearly.)		Population in 1896 was	23,000

INTEREST on all the bonds is payable at the Park National Bank, New York City.

WINONA COUNTY.—{ W. H. TOLLESON, Treas.
HERMAN WEIBEL, Aud'r.

County seat is Winona.

LOANS—	When Due.	Assessed valuat'n, pers. <th>\$2,719,514</th>	\$2,719,514
COURT HOUSE BONDS—		Total valuation 1896	12,346,049
5s, J&J, \$35,000	July 1, 1896	State tax (per \$1,000)	\$3.35
\$5,000 due yearly to July 1, 1902		County tax (p. \$1,000)	4.65
4 1/2s, J&J, \$10,000	July 1, 1903	Population in 1895 was	37,134
Total debt (last returns)	\$55,000	Population in 1890 was	33,797
Assessed valuation, real	9,626,535		

INTEREST is payable at the National Park Bank, N. Y.

POPULATION OF STATE.—The population of Iowa has been as follows in the years named:

Table with 4 columns: Year (1895, 1890, 1880), Population (2,058,069, 1,911,896, 1,624,615), and other years (1870, 1860, 1850, 1840).

CITIES, COUNTIES AND TOWNS IN THE STATE OF IOWA.

BOONE SCHOOL DISTRICT.—

J. J. SNELL, Secretary. This district is in Boone County. LOANS—When Due. Total debt Feb. 1, 1898... \$43,700

BURLINGTON.—P. C. NAUMANN, Mayor.

Burlington is in Des Moines County. LOANS—When Due. Total debt Feb. 1, 1898... \$180,000

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

EQUALIZED VALUATION in 1897 of real estate was \$2,873,032; personal property, \$1,003,278; total, \$3,876,310

POPULATION in 1890 was 22,565; in 1880 it was 19,450; in 1897 (estimated), 26,000.

BURLINGTON INDEPENDENT SCHOOL DIST.—H. A. KELLEY, Secretary.

LOANS—When Due. Bonded debt Feb. 15, '98... \$61,000

CASS COUNTY.—T. W. BRUNN, Treasurer.

County seat is Atlantic. LOANS—When Due. Ass'd valuation, pers'l... \$883,602

CEDAR RAPIDS.—

Cedar Rapids is situated in Linn County. LOANS—When Due. Total debt... \$312,548

INTEREST on \$100,000 of bonds due in 1916 is payable at the Farmers' Loan & Trust Co. of New York City

TAX FREE.—All of the bonds issued by the city of Cedar Rapids are exempt from taxation.

CEDAR RAPIDS SCHOOL DISTRICT.—E. M. SCOTT, Treasurer.

LOANS—When Due. Subject to call at any time. 5s, M&N, \$10,000... May 1, 1904

INTEREST on the bonds of this school district is payable at the Treasurer's office.

CHARLES CITY.—

H. C. BALDWIN, Mayor. CARL MERCKEL, Treasurer. LOANS—When Due. Total debt Feb. 15, 1898... \$32,000

CHEROKEE CO.—J. H. SHELDON, Treasurer.

County seat is Cherokee. Bonds all optional. LOANS—When Due. Ass'd valuation, pers'l... \$668,660

CLINTON.—Clinton is in Clinton County.

Net debt (last returns)... \$73,575. Population in 1890 was... 13,619

CLINTON SCHOOL DISTRICT.—C. C. COAN, Treas.

LOANS—When Due. REFUNDING BONDS—(Con.) 4 1/2s M&N, \$50,000... May 1, 1906

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. F. L. EVANS, Auditor. Council Bluffs is in Pottawattamie County. Regular Bonded Debt. 6s, \$36,500... 1910

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.

Table with 4 columns: Description, March 1, 1898, March 1, 1897, March 1, 1896. Total bonded debt under 5 p. c. limit: \$101,400, \$101,400, \$140,400

"The special bonds do not in any sense come under the 5 per cent Constitutional limit, their issue being in anticipation of a special levy, authorized by law, and being so issued the bondholders may compel the city to make a three-mill levy, and as long as the annual interest on these bonds does not exceed the proceeds of a three-mill levy, there can be no question as to their legality and perfect safety."

The special assessment bonds are secured by property certificates issued and held in trust for bondholders.

In addition to the bonded debt the city had outstanding on March 1, 1898, general fund warrants to the amount of \$128,964 and water fund warrants to the amount of \$43,300.

The sinking funds accumulated on the straight city bonds on March 1, 1898, amounted to \$31,191, and on the inter-section improvement bonds to \$3,971, making a total of \$35,162.

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.

Table with 4 columns: Years, Real Estate, Personal Property, Railroads, Total. 1897: \$4,580,096

TAX LEVY.—The total tax for 1898 (per \$1,000) is \$56.25.

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 1/2s, \$5,000... 1907

CRESTON.—SCOTT ARMSTRONG, Treasurer.

Creston is situated in Union County. As we were going to press April 1, 1898, the city was advertising for sale \$12,000 4 1/2 per cent bonds.

LOANS—When Due. Total debt Jan., 1898... \$102,374

INTEREST on the bonds is payable in Creston and in New York.

DAVENPORT.—

This city is in Scott County. LOANS—When Due. Total debt Feb. 1, 1898... \$275,000

INTEREST is payable at the Imp. & Traders' Nat. Bank, N. Y. City
OPTIONAL—The special improvement bonds are subject to call.
TAX FREE—All of the city's bonds are exempt from taxation.

DES MOINES.—{ JOHN MAC VICAR, Mayor.
{ A. B. ELLIOTT, Treasurer.
Des Moines is situated in Polk County.
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 January 1, 1898, was \$764,000; on September 2, 1897, it was \$768,000; floating debt, \$85,273; total debt, \$853,273.
ASSESSED VALUATION.—The 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.
POPULATION.—The population in 1890 was 50,093; in 1880 was 22,408; in 1870 was 12,035; in 1897 (est.), 65,000.

DUBUQUE.—{ T. T. DUFFY, Mayor.
{ M. M. MCCARTER, Auditor.

Dubuque is situated in Dubuque County.
LOANS— When Due.
MISCELLANEOUS BONDS—
6s, \$3,321..... Jan. 1, 1899
6s, 34,132..... Apr. 1, 1899
6s, 13,500..... Jan. 1, 1900
6s, 35,000..... Jan. 1, 1901
6s, 15,400..... Feb. 1, 1902
6s, 1,545..... Feb. 1, 1904
REFUNDING BONDS—
4s, \$96,000..... Feb. 1, 1916
4s, \$105,000..... Apr. 1, 1916
4s, \$120,000..... Jan. 1, 1917
4s, \$240,000..... Feb. 1, 1917
STOCKING BONDS—
5s, \$26,500..... Dec. 1, 1911
CORCORAN LOAN—
6s, \$1,197, due, not presented
TAX FREE.—All bonds are exempt from taxation by the city.

DUBUQUE CO.—F. N. SCHROEDER, Treasurer.
County seat is Dubuque.
LOANS— When Due.
COURT HOUSE BONDS—
4s, J&J, \$125,000..... Jan. 1, 1916
Total debt Feb. 1, 1898, \$125,000
Ass'd valuation, real, 10,181,255
Ass'd valuation, pers'l, 2,996,920

EMMET COUNTY.—O. O. REFSELL, Treas.

County seat is Estherville.
LOANS— When Due.
COURT HOUSE BONDS—
6s, M&S, \$10,000..... Mar. 15, 1904
Subject to call at any time.
FUNDING BONDS—
5s, A&O, \$20,000..... Apr. 2, 1904
Subject to call after Apr. 2, 1899
REFUNDING BONDS—
5s, A&O, \$5,000..... Oct. 1, 1912
Subject to call on 30 days' notice.
INTEREST on the bonds is payable at Estherville, Iowa.

FORT DODGE.—EARL D. CLAGG, Mayor.

This city is in Webster County.
LOANS— When Due.
WATER WORKS BONDS—
5s, J&J, \$16,000..... 1914
Subject to call 1904.
REFUNDING BONDS—
4s, M&S, \$36,000..... Mar. 1, 1918
Optional after 1908.
Bonded debt Mar. 1, 1898, \$52,000
Floating debt, 23,212
Total debt Mar. 1, 1898, 75,212
Tax valuation, real, \$1,008,040
Tax valuation, pers'l, 316,486
Assessed valuation, RR, 32,670
Total valuation 1897, 1,357,196
Total valuation 1897, 1,387,000
Assessment is 1/4 actual value.
Total tax (per \$1,000) '97, \$51.00
Population in 1890 was, 4,871
Population in 1880 was, 3,586
Population '98 (estimated) 10,500

FORT MADISON.—CHAS. H. PETERS, Chairman Finance Committee.

County seat of Lee County.
LOANS— When Due.
REFUNDING BONDS—
4 1/2s, \$120,000..... July 1, 1917
Subject to call after 1902.
Total bonded debt 1898, \$120,000
Assessed val'tion 1897, \$1,750,000
Real valuation (est.), 7,500,000
Population in 1890 was, 7,901
Population in 1897 (est.), 11,000

HAMBURG.—{ W. B. HOUTS, Mayor.
{ C. B. STOW, City Clerk.

Hamburg is in Fremont County.
LOANS— When Due.
CITY HALL BONDS—
5s, A&O, \$5,466..... 1915
WATER WORKS BONDS—
5s, J&D, \$13,500..... 1905
Bonded debt Feb. 1, '98, \$18,966
Tax valuation 1897, \$232,501
Real valuation, 1,500,000
Population in 1890 was, 1,634
Population in 1880 was, 2,036
Population 1898 (estimated) 2,300

HAMPTON, INDEPENDENT SCHOOL DISTRICT OF.—

LOANS— When Due.
5s, J&D, \$7,000.....
5s, M&N, 11,000.....
Total debt Feb., 1898, \$13,000
Tax valuation, real, 226,086
Tax valuation, personal, \$145,016
Total valuation, 1895, 371,102
Assessment about 1/4 actual value.
Total tax (per \$1,000) '94, 75.75
Population 1897 (est.), 3,000

IOWA CITY.—G. W. KOONTZ, Treasurer.

Iowa City is in Johnson County.
LOANS— When Due.
FUNDING BONDS—
4 1/2s, \$12,000..... 1908-'09-'10
(\$4,000 due yearly.)
SPECIAL ASSESSMENT BONDS—
Macadam Bonds.
5s, \$6,675..... Oct. 1, 1899
Paving Bonds.
6s, \$8,590..... 1899 to 1904
6s, 15,774..... 1902 to 1904
Sewer Bonds.
6s, \$2,308..... 1899 to 1904
5s, 2,000..... May 1, 1901
Interest payable in Iowa City.

LOANS— When Due.
REFUNDING BONDS—
4 1/2s, J&D, \$40,000..... June 1, 1917
(Opt. \$4,000 each year on June 1.)
Bonded debt Feb. 15, '98, \$52,000
Floating debt, 6,675
Total debt Feb. 15, 1898, 58,675
Special ass't b'ds (not incl.) \$35,349
Cash on hand, 16,000
Tax valuation 1897, 2,316,250
Assessm't is 50 p.c. actual value.
Total tax (per \$1,000) 1897, \$45.20
Population 1890 was, 7,016
Population in 1897 (est.) 10,000
TAX FREE.—All bonds issued by this city are exempt from taxation

KEOKUK.—{ JOS. L. ROOT, Mayor.
{ SUMNER T. BISBEE, Clerk.

Keokuk is in Lee County. Its debt, which amounted to over \$600,000 some years ago (caused by the wild issue of bonds in aid of proposed railroads, few of which were built), is now \$266,000, and being reduced at the rate of \$4,500 per annum.
LOANS— When Due.
GRADUATED BONDS—
5s, A. & O., \$86,000..... Part yearly
REFUNDING BONDS:
5s, J. & J., \$100,000..... Jan. 1, 1906
5s, J. & J., 100,000..... July 1, 1914
Bonded debt Feb. 17, '98, \$266,000
City has no floating debt.
Assessed valuation, real, 4,000,000
Assessed valuation, per'l, \$800,000
Total valuation 1897, 4,800,000
Assessment abt. 2-5 actual value.
State, Co. and school tax (per \$1,000) 1897, \$26.00
City tax rate (p. \$1,000) '97, 16.50
Population in 1890 was, 14,101
Population in 1898 (est.) 19,000

INTEREST is payable in New York City.
DEBT LIMIT.—City debts in this State are limited by provisions of the State Constitution (see State of Iowa), but the debt of Keokuk was created before Constitutional inhibition took effect.

LEE COUNTY.—WM. F. KIEL, Treasurer.

County seat is Fort Madison.
LOANS— When Due.
COMPROMISE BONDS—
4 1/2s, A&O, \$641,000..... Mar. 1, 1915
Subject to call after Mar. 1, 1900
Total debt Jan. 1, 1898, \$641,000
Sinking fund, 41,000
Net debt Jan. 1, 1898, 600,000
Assessed valuat'n, real, \$7,355,853
Assessed valuation, RR, 832,778
Assess. valuat'n, pers'l, 1,698,333
Total valuation 1897, 9,887,014
Assessment about 1/2 actual value.
State & Co. tax (per M.) '97, \$16.10
Population 1890 was, 37,715
Population in 1896 was, 39,528

LE MARS.—{ N. L. GREER, Mayor.
{ O. L. LOUDENSLAGER, Chr., Finance Com.

Le Mars is situated in Plymouth County.
LOANS— When Due.
BUILDING, ETC., BONDS—
6s, J&J, \$10,000..... July 18, 1898
SEWER BONDS—
6s, J&D, \$1,600..... 1898-1899
(\$800 due yearly on Dec. 1)
6s, A&O, \$8,000..... Oct. 10, 1914
(Subject to call after 1905)
5s, A&O, \$2,000..... 1899 to 1902
(\$500 due yearly on April 1)
*WATER CO. BONDS—
6s, \$40,000.....
Total debt Mar. 1, 1898, \$21,600
Sinking fund and cash, 60,000
Net debt Mar. 1, 1898, 11,600
Water Co. bonds, 40,000
Tax valuation, real, 472,000
Tax valuation, personal, 163,000
Total valuation, 1897, 635,000
Assessm't abt. 1/2 to 1/4 actual value.
Total tax rate (per M.) '97, \$63.50
Population in 1890 was, 4,036
Population in 1898 (est.), 5,500

* These bonds were issued by the Water & Light Co. The city has guaranteed the interest at 6 per cent.

TAX FREE.—The bonds issued by the city are exempt from taxation.
INTEREST on the building bonds is payable at the National Bank of Redemption, Boston, on the 6 per cent sewer bonds at the National Park Bank, New York, and on the 5s at the German-American Savings Bank, Le Mars.

MARION INDEPENDENT SCHOOL DISTRICT—LINN COUNTY.—

Includes City of Marion and surrounding territory.
LOANS— When Due.
REFUNDING BONDS—
4 1/2s, M&S, \$25,000..... Sept. 30, 1907
Optional after Sept. 30, 1902
Int. payable at 1st Nat'l Bk., Chic.
Total debt Nov., 1897, \$27,000
Assessed valuation 1897, 656,471
Real valuation, 2,000,000
Population 1897 (est.), 3,000

MARSHALLTOWN.—{ F. G. PIERCE, Mayor.
{ J. G. TROTTER, Clerk.

This city is situated in Marshall County.
LOANS— When Due.
FUNDING BONDS—
7s, J&J, \$8,000..... Jan. 1, 1900
5s, M&N, 13,000..... May 24, 1906
Subject to call.
5s, M&N, 13,500..... May 24, 1912
WATER-WORKS REF'D'G BONDS—
4 1/2s, J&J, \$37,000..... July 1, 1916
Total debt Mar. 1, 1898, \$71,500
Tax valuation, real, \$1,260,000
Tax valuation, personal, 400,000
Total valuat'n 1896 (abt) 1,660,000
Assessment is 1/4 actual value.
Total tax (per \$1,000) '96, \$56.50
Population 1890, 8,914
Population 1880, 6,240
Population 1895, 10,025

INTEREST on the funding bonds due in 1906 is payable at Marshalltown; on all other bonds at New York City.

MASON CITY.—Mason City is situated in Cerro Gordo Co

LOANS— When Due.
WATER BONDS—
6s, A&O, \$26,000..... June 1, 1905
Subject to call.
Total debt Jan., 1896, \$30,000
Tax valuation, real, \$880,782
Tax valuation, personal, 185,596
Total valuation 1895, 1,066,378
Population in 1890 was, 4,007
Population in 1895 (est.), 6,000
INTEREST is payable at the Chemical National Bank, New York.

MUSCATINE.—{ E. B. FULLIAM, Mayor.
{ BERT. C. BENHAM, Clerk.

Muscatine is situated in Muscatine County.
LOANS— When Due.
REFUNDING BONDS—
4 1/2s, A&O, \$300,000..... 1899-1919
(\$7,500 due semi-ann. Ap'l & Oct. 1)
Interest is paid in New York.
Bonded debt Jan. 1, '98, \$337,600
Sinking fund, 37,600
Net debt Jan. 1, 1898, 300,000
Tax valuation, real, \$2,187,120
Tax valuation, personal, 970,160
Total valuation, 1896, 3,201,350
Assessment about 1/2 actual value.
Total tax (per \$1,000), '96, \$50.00
City tax (per \$1,000), 25.00
Population in 1890 was, 11,454
Population in 1895 was, 12,689

O'BRIEN COUNTY.—P. A. EDINGTON, Treas.

County seat is Pringhar.
LOANS— When Due.
REFUNDING BONDS—
4s, M&S, \$117,000..... Sept. 15, 1913
Subject to call after 5 years.
Interest payable at County Treas.
Total debt Jan. 1, 1898, \$117,000
Assessed valuat'n, real, 2,884,338
Assessed valuat'n, pers'l, 443,842
TAX FREE.—The county's bonds are exempt from taxation.

OTTUMWA.— { T. J. PHILLIPS, Mayor.
{ W. A. STEVENS, Auditor.

LOANS— When Due.
FUNDING BONDS—1897—
4 1/2s, \$35,000....Mch. 1, 1917
Optional after 1914.
PAVING BONDS—
6s, J&D, \$22,600....Dec. 1, 1900
6s, M&S, 4,867....Mch. 10, 1899

OPTIONAL—All bonds are optional after five years from date.
INTEREST on the railway bonds and on the paving bonds of 1900 is payable at Ottumwa; on the funding and refunding bonds, at the First National Bank Chicago, Ill.; on the paving 6s of 1899 at the National Park Bank, New York City.

POTTAWATTAMIE CO.—WM. ARND, Treas.
County seat is Council Bluffs

LOANS— When Due.
REFUNDING BONDS—
4 1/2s, M&N, \$30,000....1901-'02-'03
\$10,000 yearly on May 1.
4 1/2s, M&N, \$40,000....1904-'05
\$20,000 yearly on May 1.
Bonded debt Feb. 17, 1898, \$70,000

RED OAK.—Red Oak is situated in Montgomery County.
LOANS— When Due.
WATER WORKS BONDS—
5s, J&D, \$20,000....June 15, 1901
Subject to call at any time.
5s, J&J, \$14,000....Jan. 1, 1914
Subject to call after Jan. 1, 1904

SHELDON SCHOOL DIST.—O'Brien County.
LOANS— When Due.
BUILDING BONDS—
5s, A&O, \$25,000....10 years
Subject to call.
Total debt March 1898....\$25,000
INTEREST is payable at the American Exch. National Bank, N. Y.

SIOUX CITY.— { J. M. CLELAND, Mayor.
{ JOHN HITTLE, Treasurer.

LOANS— When Due.
REFUNDING BONDS—
6s, \$95,000....May 1, 1906
Subject to call at any time.
5s, 125,000....Nov. 1, 1915
4 1/2s, 375,000....May 1, 1906
(\$25,000 yearly) to 1920
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 1897 (estimated) 40,000.
SIOUX CITY INDEPENDENT SCHOOL DISTRICT.—
R. M. DOTT, Secretary.

WAPELLO CO.—JOHN H. SPRY, Treasurer.

LOANS— When Due.
COURT HOUSE BONDS—
5s, J&J, \$60,000....July 1, 1898
(\$15,000 due yearly to July 1, 1901)
FUNDING BONDS—
.....20,000....1901 to 1907
(\$5,000 yearly on Oct. 1.)
REFUNDING BONDS—
4 1/2s, A&O, \$70,000....Oct. 1, 1898
Part yearly to 1903.

WATERLOO.— { J. M. GROAT, Mayor.
{ H. C. SCHULTZ, City Clerk.

LOANS— When Due.
FUNDING & REFUNDING BONDS—
4 1/2s, \$59,000....May 1, 1917
Subject to call after 1902-'07 '12.
Interest at Nat. Park Bank, N. Y. C.
Bonded debt Aug. 20, '97, \$59,000
Floating debt.....2,000

WEBSTER CITY.—This city is the county seat of Hamilton County.

LOANS— When Due.
ELECTRIC LIGHT BONDS—
6s, J&D, \$10,000
CONSOLIDATED BONDS—
6s, J&D, \$13,000
5s, M&N, 15,000....Nov. 1, 1912
Interest payable in N. Y. City.
Bonded debt Dec. 11, '97, \$38,000
Floating debt.....2,000

WEBSTER CO.—J. F. FORD, Auditor.

County seat is Fort Dodge.
Bond'd debt Jan. 1, 1898, \$54,000
County has no floating debt.
Assessed valuat'n, real \$5,043,013
Assessed val., personal 862,104
Assessed val., railroads 689,953
Total valuation 1897...\$6,595,070
Assessment is 1/4 actual value.
Total tax (per \$1,000), '96, \$14.00
Population in 1890 was.....21,582
Population 1896 (est.).....27,000

WOODBURY CO.—J. A. MAGOUN, JR., Treas.

County seat is Sioux City.
LOANS— When Due.
5s, \$43,000....July 1, 1901
4 1/2s, J & D, 238,000....June 15, '05
4 1/2s, 65,000....July 1, 1906
4 1/2s, 125,000....July 1, 1908
Bonded debt Feb. 15, '98, \$471,000
Floating debt.....131,229
Total debt Feb. 15, 1898...602,229
FUNDING BONDS—
Sinking fund.....20,000
Net debt Feb. 15, 1898, \$582,000
Assessed valuat'n, real, 8,348,779
Assessed val., personal, 1,781,397
Assessed val., railroads, 605,788
Total valuation 1897...10,735,964
Assessment is 1/2 actual value.
Total tax (per \$1,000), '96, \$16.00
Population 1890 was.....55,632
Population 1880 was.....14,996
Population 1897 (est.).....60,000
INTEREST on the funding and judgment bonds is payable at the office of the County Treasurer.

State of Missouri.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act June 4, 1812) - Dec. 7, 1812
Admitted as a State (Act March 6, 1820) - Aug. 10, 1821
Total area of State (square miles) - - - - - 69,415
State Capital, - - - - - Jefferson City
Governor (term exp. 2d Monday Jan. 1901), - Lou. V. Stephens
Sec'y of State (term exp. 2d Mon. Jan. '01), Alex. A. Lesueur
Treasurer (term exp. 2d Monday Jan. 1901), Frank L. Pitts.
Auditor (term expires 2d Monday Jan. '01) James M. Seibert
Legislature meets biennially in odd years on the first 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 April 1, 1898, were as follows:

Table with columns: STATE FUNDING 5-20s, Cert's of indebt. to State fund— SCHOOL FUND, SEMINARY FUND, etc.

PAR VALUE OF BONDS.—The bonds are for \$1,000 each.

INTEREST is payable at the Amer. Exchange Nat. Bank, N. Y. City

Table with columns: Apr. 1, 1898, Jan., 1897, Jan., 1896. Rows: Total bonded debt, School & sem'ry certifica's, Total debt.

Under a provision of the State Constitution at least \$250,000 of State 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.

Table with columns: Years, Assessed Valuation, Tax Rate. Rows: 1897, 1898, 1895, 1894, 1893, 1892, 1891, 1890, 1889.

DEBT LIMITATION.—Missouri has made provision in its Constitution restricting the creation of debt both on behalf of the State and of its municipalities.

FIRST, with respect to the State, the regulations are full and specific. They are found in article 6, sections 44, 45 and 46, which we subjoin.
ARTICLE 6, Section 44. (General Assembly not to contract debts 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, except 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 deficiency 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 deficiency 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 provision 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 be irrevocable until the debt thereby incurred shall be paid, principal and interest.

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, association or corporation, whether municipal or other, or to pledge the credit of the State in any manner whatsoever, for the payment of the liabilities, present or prospective, of any individual, association of individuals, municipal or other corporation whatsoever.

SECTION 46. (Public money, grant of prohibited.) The General Assembly 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, association of individuals, municipal or other corporation whatsoever. Provided, That this shall not be so construed as to prevent the grant of aid in a case of public calamity.

The foregoing sections cover all phases of State indebtedness and so restrict action as to put the State beyond the chance of future debt embarrassment.

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 give them complete below.

ARTICLE 6, Section 47. (Municipalities, loaning credit of.) The General Assembly shall have no power to authorize any county, city, town or township, or other political corporation or sub-division of the State now existing, or that may be hereafter established, to lend its credit, or to grant public money or thing of value in aid of or to any individual, association or corporation whatsoever, or to become a stockholder in such corporation, association or company.

ARTICLE 9, Section 6. (Municipalities not to subscribe to capital stock of corporations.) No county, township, city or other municipality shall hereafter become a subscriber to the capital stock of any railroad or other corporation or association, or make appropriation or donation, or loan its credit to or in aid of any such corporation or association, or to or in aid of any college or institution of learning or other institution, whether created 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 repealed: Provided, however, That nothing in this Constitution contained shall affect the right of any such municipality to make 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 payment of such subscription, or of any existing indebtedness.

ARTICLE 10, Section 12. (Municipal indebtedness, limit of.) No county, city, town, township, school district or other political corporation or sub-division of the State shall be allowed to become 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-thirds of the voters thereof voting at an election to be held for that purpose; nor in cases requiring such assent shall any indebtedness be allowed to be incurred to an amount, including existing indebtedness, in the aggregate exceeding five per centum on the value of the taxable property therein, to be ascertained by the assessment next before the last assessment for State and county purposes, previous to the incurring of such indebtedness: Provided, That with such assent any county may be allowed to become indebted to a larger amount for the erection of a court-house or jail. And provided further, That any county, city, town, township, school district, or other political corporation or sub-division of the State, incurring any indebtedness, requiring the assent of the voters as aforesaid, shall, before or at the time of doing so, provide for the collection of an annual tax sufficient to pay the interest on such indebtedness as it falls due, and also to constitute a sinking fund for payment of the principal thereof, within twenty years from the time of contracting the same.

It is scarcely necessary to add anything to the foregoing. The sections given make clear (1) that a municipality cannot loan its credit; (2) that it cannot subscribe to the capital stock of corporations; (3) that it 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.

Table with 4 columns: Year, Population, Year, Population. Rows for 1890, 1880, 1870, 1860.

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 see "Additional Statements" at end of this State.

ADAIR COUNTY.—H. K. GRISHAM, Co. Cl'k. County seat is Kirksville.

Table for Adair County: Loans, Refunding Bonds, Total debt Feb. 15, 1898, Taxable wealth 1896, Assessment, State & Co. tax, Population 1890, 1880, 1894 (est.).

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.

Table for Benton Co: Loans, Refunding Bonds, Total valuation 1897, Assessment, Total tax, Population 1890, 1880, 1896 (est.).

INTEREST is payable in St. Louis at National Bank of Commerce.

BLOOMINGTON.—This township is in Buchanan Co.

Table for Bloomington: Loans, Refunding Bonds, Bonded debt Jan., 1898, Taxable wealth 1896, Population in 1890 was.

BLUE.—THOS. F. BRADY, County Treasurer. This township is in Jackson County.

Table for Blue: Loans, Refunding Bonds, Total debt Mar. 1, 1898, Tax valuation 1897, Population in 1890 was.

INTEREST at Ninth National Bank, New York City.

BUCHANAN CO.—R. M. NASH, Clerk. The county seat is St. Joseph.

Table for Buchanan Co: Loans, Compromise R. R. Bonds, Interest payable in New York at American Exchange Nat. Bank, Total debt Apr. 1, 1897, Sinking fund, Net debt Apr. 1, 1897, Assessed val'n, real, Assessed val'n, pers'l., Total valuation 1897, Assessment, Total tax, Population in 1890 was, Population in 1880 was, Population in 1898 (est.).

TAX FREE.—Bonds issued by this county are exempt from taxation.

BUFFALO.—This is a township in Pike County.

Table for Buffalo: Loans, Refunding Bonds, Total debt Jan., 1, 1898, Taxable wealth 1896, Population 1890 was, Population 1880 was, All b'ds optional after Jan. 1, 1899, INTEREST is payable by the Merchants' Nat. Bank, St. Louis, Mo.

BUTLER COUNTY.—W. B. ADAMS, Treas. County seat is Poplar Bluff.

Table for Butler County: Loans, Court House Bonds, Redemption Bonds, Refunding Bonds, Bonded debt July 1, 1897, Taxable wealth 1897, Assessment about 2/3 actual value, State & Co. tax, Population in 1890 was, Population in 1880 was.

CALLAWAY CO.—J. L. MAUGHS, Treas. The county seat is Fulton.

Table for Callaway Co: Loans, Refunding Bonds, Net debt July 1, 1897, Assessed val'n, real, Assessed val'n, pers'n'l., Total valuation 1897, Assesmt't abt. 50 p. c. actual val., Total tax, Population in 1890 was, Population in 1895 (est.).

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.

Table for Calumet: Loans, Refunding Bonds, Total debt Apr. 1, 1898, Taxable wealth '97 (abt), Population in 1890 was, Population in 1898.

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.

Table for Camp Branch: Loans, Refunding Bonds, Bonded debt Mar., 1898, Sinking fund, Net debt Mar., 1898, Taxable wealth 1896, Population in 1890 was, Population in 1880 was.

CAPE GIRARDEAU.—WM. H. COERVER, Mayor. G. E. CHAPPELL, Clerk. This city is in Cape Girardeau County.

Table for Cape Girardeau: Loans, Funding, Normal School, Total debt Jan. 1, 1897, Tax valuation, real, Tax valuation, personal, Total valuation 1896, Assessment is 1/3 actual value, Total tax, Population in 1890 was, Population in 1880 was, Population 1897 (estimated).

INTEREST on the funding bonds is payable at New York; on the Normal School bonds at St. Louis, Mo.

CAPE GIRARDEAU SCHOOL DISTRICT.—G. E. CHAPPELL, Sec. 5s, J&J, \$7,000, July 1, 1910, Subject to call at any time, Total debt Feb. 1, 1897, \$7,000, Tax valuation 1896, Assessment is abt. 2/3 actual value, Tax rate per \$1,000.

CAPE GIRARDEAU.—D. A. DRUM, Co. Treas. This township is in Cape Girardeau County.

Table for Cape Girardeau: Loans, Compromise R.R. Bonds, Bonded debt Feb. 18, '98, Taxable wealth 1896, Assessment about 2.5 actual value, Total tax per \$1,000 '97, Population in 1890 was, Population in 1880 was.

CARTHAGE.—{GEO. C. HOWENSTEIN, Mayor. R. LUNDY, Clerk.

This city is in Jasper County. LOANS—When Due. COURT HOUSE BONDS—5s, P.&A, \$38,500.....Aug. 1, 1911 Subject to call at any time. FUNDING BONDS—5s, M.&N, \$14,000....May 10, 1900 Interest is payable at St. Louis. Bonded debt Feb. 1, 1898...\$52,500 Sinking fund.....1,000

Net debt Feb. 1, 1898.... \$51,500 Tax valuation, real.....1,612,325 Tax valuation, personal. 699,949 Total valuation 1897....2,312,274 Assessment about 1/2 actual value. Total tax (per \$1,000) '97...\$29.50 Population in 1890 was..... 7,981 Population 1898(local est.)...12,000

CASS COUNTY.—T. T. MAXWELL, Clerk.

The county seat is Harrisonville. LOANS—When Due. REFUNDING BONDS—5s, April, \$250,000....Apr. 1, 1909 Subject to call after Apr. 1, 1899 4s, Jan., \$120,600....Jan. 1, 1913 Subject to call. Comp'd debt Feb. 15, '98.\$670,600 Sinking fund.....75,000

Assessed val'n, real....\$6,121,406 Assessed val'n, pers'n'l. 1,792,008 Total valuation 1897.... 7,913,414 Assessment is 1/2 actual value. Total tax (per \$1,000).....\$24.00 Population in 1890 was.....23,301 Population in 1880 was.....22,431 Population in 1897.....32,340

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.

CHARITON.—T. G. DEATHERAGE, Co. Treas.

This township is in Howard County. LOANS—When Due. REDEMPTION BONDS—5s, Feb. 1, \$50,000. Feb. 1, 1909-'19 Subject to call at any time.

Bonded debt Jan., 1898.... \$50,000 Tax valuation 1896.....1,167,000 Assessment about 1/2 actual value. Population in 1890 was.....3,654

INTEREST payable at National Bank of Commerce, New York.

CHARITON CO.—JOHN KNAPPENBERGER, Treas.

The county seat is Keytesville. LOANS—When Due. R. R. REFUNDING BONDS—5s, July 1, \$35,000....July 1, 1908 Subject to call after July 1, 1898 Total debt April 1, 1898.... \$35,000 INTEREST is payable at National Bank of Commerce, St. Louis, Mo TAX FREE.—Bonds issued by this county are exempt from taxation.

Sinking fund..... \$35,000 Taxable wealth 1896.....6,836,286 Assessment about 2-5 actual value. Tax rate (per \$1,000).....\$13.10 Population in 1890 was.....26,254

CHILLICOTHE.—{J. HIRSCH, Mayor. F. H. SPARLING, Clerk.

This city is in Livingston County. LOANS—When Due. BUILDING AND PAVING BONDS—5s, semi-an., \$30,000 July 23, 1911 Subject to call at any time. SCHOOL BONDS—6s, \$25,000.....Apr. 1, 1901 Subject to call at any time. Interest payable at City Treasury. Total debt Jan. 1, 1898....\$55,000

Sinking fund..... \$15,500 Net debt Jan. 1, 1898.... 44,500 Tax valuation 1896.....2,130,000 Assessment is 1/2 actual value. Total tax (per \$1,000).....\$29.50 Population in 1890 was.....5,717 Population in 1880 was.....4,078 Population 1896 (city census) 7,800

CLARK CO.—A. C. THOMPSON, Treasurer.

The county seat is Kahoka. LOANS—When Due. COMPROMISE RR. BONDS—4 1/2s, Aug., \$61,000....Aug. 10, 1905 (1/2 subject to call 1908; 1/2, 1913) 6s, Apr., 93,500....Apr. 1, 1901 Subject to call. 6s, Jan., \$50,000....Jan. 1, 1915 Subject to call Jan. 1, 1905

Total debt Mar. 20, 1898 \$204,500 Tax valuation, real.....2,783,570 Tax valuation, personal. 832,703 Total valuation 1895.... 3,616,273 Assessed valuation 1897.4,329,910 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.—J. P. LEWIS, Clerk.

The 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.

Total debt Feb. 1, 1898. \$65,000 Tax valuation 1897..... 7,275,275 Real valuation.....21,725,725 Tax rate (per \$1,000) 1897. \$7.50 Bonds are exempt from taxation. Population in 1890 was.....17,138 Population in 1880 was.....16,073 Population in 1898 (est.)...21,000

COLE COUNTY.—F. W. ROER, County Clerk.

The county seat is Jefferson City. LOANS—When Due. FUNDING BONDS—5s, Jan., \$16,000....Jan. 1, 1908 Subject to call after 1903. COURT HOUSE BONDS—4s, J.&D, \$60,000....June 1, 1916 Optional after 1906. REFUNDING BONDS—4s, \$25,000....Jan. 1, 1918 Subject to call after 1908.

Interest payable at Jefferson City. Bonded debt Jan. 1, 1898. \$101,000 Sinking fund..... 6,000 Net debt Jan. 1, 1898.... 95,000 Assessed valuation 1897.5,315,000 Assessment about 1/2 actual value. State & Co. tax (per \$1,000) \$9.00 Population in 1890 was.....17,281 Population in 1880 was.....15,515 Population in 1897 (est.)...23,000

CUIVRE.—This township is in Pike County.

LOANS—When Due. RAILROAD BONDS—5s, Feb., \$37,000....Oct. 1, 1907 (Subject to call at any time.)

Bonded debt July 1, 1897 \$37,000 Taxable wealth 1896....1,439,640 Population in 1890 was.....4,009 Population in 1880 was.....3,643

DADE COUNTY.—D. W. EDWARDS, Treas.

The county seat is Greenfield. LOANS—When Due. COMPROMISE RR. BONDS—5s, Apr. 1, \$35,000....June 1, 1914 Subj. to call after June 1, 1899 5s, Apr. 1, \$242,000....June 1, 1914 Subject to call after 1904

Bonded debt July 1, '96...\$277,000 Taxable wealth 1897....4,123,575 Population in 1890 was.....17,526 Population 1896 (est.) over 21,000

INTEREST is payable in New York at National Bank of Commerce.

DALLAS CO.—B. F. JOHNSON, County Clerk.

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. RAILROAD AID BONDS—10s, J.&J, \$81,000..... 7s, J.&J, 148,000.....

Taxable wealth 1896.. \$1,786,132 Population in 1890 was.....12,647

FRANKLIN CO.—{AUGUST BAUR, Treasurer. HERMAN WIESEL, Clerk.

County seat is Union. LOANS—When Due. COMPROMISE ROAD BONDS—6s, Feb., \$200,000....Feb. 1, 1901 Bonded debt July 1, '96...\$200,000

Assessed valuat'n 1897.\$7,454,775 Assessment is 1/2 actual value. Population in 1890 was.....28,056 Population in 1880 was.....26,534

INTEREST is payable at St. Louis (Third National Bank) and at Washington, Mo.

GALLATIN.—{I. MANN, Mayor. H. Y. TARWATER, City Clerk.

City in Daviess County. LOANS—When Due. WATER & LIGHT BONDS—4 1/2s, J.&D, \$25,000. Dec. 27, 1917 Optional after 1902 Bonded debt Jan. 1, 1898.\$27,500 Floating debt.....2,000

Total debt Jan. 1, 1898...\$29,500 Assessed valuation 1897...687,783 Population in 1890 was.....1,480 Population in 1895 was.....2,000 Population in 1897 (est.)...2,300

INTEREST is payable at the Boatmen's or Merchants' Laclede National Bank, St. Louis.

GRAND RIVER.—This is a township in Cass County.

LOANS—When Due. COMPROMISE BONDS—5s, Feb. 1, \$150,000....Nov. 1, 1917 Subject to call after Nov. 1, 1907 5s, Feb. 1, \$12,000....Feb. 1, 1909 Subject to call after Feb. 1, 1899 Int. at Nat. Bank of Republic, N. Y.

Valuation, etc.— Bonded debt Apr. 1, '98...\$162,000 Taxable wealth 1896...1,940,008 Assessment about 1/2 actual value. Tax rate (per \$1,000) '93...\$16.10 Population in 1890 was.....3,169 Population in 1880 was.....3,038

GREENE COUNTY.—J. L. CARSON, Treas'r.

County seat is Springfield. LOANS—When Due. FUNDING BONDS—5s, Aug. 1, \$325,000....1902-1907 (Part due every 5 years on Aug. 1). Total debt April 1, 1898 \$325,000 Tax valuation, real....\$12,055,107 Tax valuation, pers'al. 2,121,000

Total valuation 1895. \$14,176,107 Taxable wealth 1896.. 13,302,063 Assessment about 1/2 actual value. State & Co. tax (p.\$1,000)'96.\$9.50 Population in 1890 was....48,616 Population in 1880 was.....28,801 Population 1896 about.....56,000

INTEREST on the 5 per cent bonds is payable at the Merchants-Laclede National Bank, St. Louis.

GRUNDY CO.—W. N. HOWSMON, Clerk.

County seat is Trenton. LOANS—When Due. REFUNDING BONDS—5s, July 1, \$105,000....1908-10 (Subject to call.) Bonded debt July 1, '96. \$115,000 Tax valuation, real.....3,687,983

Tax valuation, person'l.\$1,459,722 Total valuation 1897... 5,848,950 Assessment about 1/2 actual value. Tax rate (per \$1,000).....\$5.50 Population in 1890 was.....17,878 Population in 1880 was.....15,185

INTEREST is payable at the Nat. Bank of Commerce, N. Y. City.

HANNIBAL.—{F. W. O'BRIEN, Mayor. C. F. SHEPHERD, Clerk.

Hannibal is situated in Marion County. LOANS—When Due. ELECTRIC LIGHT—6s, April, \$9,000....Apr. 15, 1898 (\$1,000 due y'ly) to Apr. 15, 1906 5s, J.&J, \$17,000....July 30, 1912 Subject to call after 1897. 4 1/2s, \$8,000.....1917 Subject to call after 1907. SEWER BONDS—5s, M.&S, \$16,000....Mar. 1, 1910 Subject to call at any time. Interest is payable at Hannibal. Total debt Feb. 1, 1898... \$65,100

Sinking fund..... \$24,000 Net debt Feb. 1, 1898.... 41,100 Tax valuation 1896....4,000,000 Assessment about 1/2 actual value. State tax (per \$1,000).... \$2.50 County tax (per \$1,000).... 3.00 City tax (per \$1,000).... 6.50 Average school tax..... 10.00 Population in 1890 was.....12,857 Population 1895 (estimated) 15,000 HANNIBAL SCHOOL DISTRICT—6s, \$20,000.....1900

HENRY CO.—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. REFUNDING—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. 4 1/2s, \$180,000....Sept. 1, 1915 Subject to call after Sept 1, 1905

4s, \$117,000..... Total debt Feb. 1, 1898...\$555,000 Tax valuation, 1897.... 6,952,639 Assessment is 1/2 actual value. State tax (per \$1,000) '95....\$2.50 County tax (per \$1,000).... 7.70 Average school tax..... 5.15 Population in 1890 was.....28,235 Population in 1880 was... 23,906

INTEREST on the Court House bonds is payable at the County Treasurer's office; on the 4 1/2 per cent refunding bonds at the Merchants' Laclede National Bank, St. Louis; on others in New York at National Bank of Commerce.

HIGGINSVILLE.—{A. B. E. LEHMAN, Mayor. THOMAS A. WALKER, Clerk.

This city is in Lafayette County. LOANS—When Due. ELECTRIC-LIGHT BONDS—6s, gold, \$14,000.....1913 CITY-HALL BONDS—5s, \$9,000....Jan. 3, 1918 (Optional after Jan. 3, 1903.) Bonded debt Jan. 5, 1898...\$23,000 Floating debt.....1,500 Total debt Jan. 5, 1898.... 24,500

Sinking fund..... \$550 Net debt Jan. 5, 1898.... 23,950 Assessed valuation, real..310,000 Assessed valuation, peal..152,115 Assessed valuation 1897.462,447 Assessment about 2/3 actual value. City & sch. tax (per M.) '97..\$12.50 Population in 1890 was.....2,342 Population in 1897 (est.)...4,000

HOWARD CO.—T. G. DEATHERAGE, Treas.

The county seat is Fayette. LOANS—When Due. M. K. & T. RR. BONDS—5s, Feb., \$24,000. Part yearly Feb. 1 Subject to call after five years. Bonded debt Feb. 1, '98... \$24,000 Tax valuation 1897... 5,270,265

Total valua'n '98. (est.)\$6,250,000 Assessment is 1/2 to 1/3 actual value. Tax rate (per \$1,000).....\$12.50 Population in 1890 was.....17,371 Population in 1880 was.....18,428 Population in 1898 about...23,000

INDEPENDENCE SCHOOL DISTRICT.

—R. D. WIRT, Secretary.—In Jackson County. This district is a distinct corporation, embracing all the territory within the limits of the city of Independence and some outside. Property valued at \$75,000 is owned by the district.

LOANS—When Due. BUILDING BONDS—4s, A.&O, \$30,000....Apr. 1, 1918 Subject to call after Apr. 1, 1903 .s, \$12,000.....

Total debt Apr. 1, 1898. \$12,000 Assessed valuation...2,923,784 Assessment about 1/2 actual value. School tax rate (per \$1,000).\$6.50 Population in 1898 (est.)...3,000

INTEREST on the bonds is payable at Kansas City or at Independence, Mo.

JACKSON CO.—T. T. CRITTENDEN, JR., Clerk.

County seat is Independence.
LOANS— When Due. Tax valuation, pers'l...\$23,279,379
COURT HOUSE BONDS— Total valuation 1897...\$7,831,498
4s, J & J, \$275,000...Jan. 1, 1899 Assessment about 2% actual value.

JEFFERSON CITY.— EDWIN SILVER, Mayor. F. P. DALLMEYER, Clerk.

Jefferson City is situated in Cole County.
LOANS— When Due. Total valuation 1895...\$1,973,592
REFUNDING BONDS— Assessment is 2/3 of actual value.
4 1/2s, J&J, \$54,000...July 1, 1907 Tax rate (per \$1,000) 1897...\$9.00

JOHNSON CO.—County seat is Warrensburg.

LOANS— When Due. Taxable wealth 1897...\$10,053,000
REDEMPTION BONDS— Assessment about 2/3 actual value.
8s, J&J, \$83,200...Jan. 1, 1899 State & Co. tax (per M.) '97...\$8.00

JOPLIN.— F. W. CUNNINGHAM, Mayor. E. C. H. SQUIRE, Clerk.

Joplin is in Jasper County.
LOANS— When Due. City valuation, etc.— \$41,000
FUNDING BONDS— Total debt Feb. 1, 1898...1,470,045
6s, J&J, \$30,000...July 2, 1898 Tax valuation, real...1,470,045

KANSAS CITY.— JAMES M. JONES, Mayor. HANS LUND, Comptroller.

Kansas City is situated in Jackson County. On Feb. 1, 1898, Kansas City annexed the city of Westport and assumed the latter's debt of \$111,400.
LOANS— When Due. CITY HALL AND SEWER—
4s, A&O, \$150,000...Apr. 1, 1910
4s, J&D, 150,000...June 1, 1910

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 statement shows the city's total municipal debt and the sinking funds held by the city against the same at the dates indicated.

Table with 4 columns: Year, Total bonded debt, Sinking funds, Net debt. Rows for Feb. 1, '98, Aug. 15, '97, Aug. 1, '96, Apr. 15, '95.

* Including the water sinking fund of \$152,000 and the general sinking fund of \$52,900.

The figures of total debt for 1896, 1897 and 1898 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 \$152,000.

A sinking fund is provided by the laws of Missouri calculated to extinguish the total debt of the city in about 20 years without reducing the amount appropriated for current expenses and improvements and without increasing taxation.

ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows in the years named:

Table with 5 columns: Year, Real Estate, Personal Property, Merchants, Banks, etc., Total, City Tax per \$1,000. Rows for 1898, 1897, 1896, 1895, 1890, 1889, 1885, 1880.

* This is the city tax proper. Property is assessed at from 30 to 40 per cent of its actual value.

POPULATION.—In 1890 the population was 119,668; in 1880 it was 55,785; in 1870 it was 32,260. Population in 1897 (estimated) 169,210; in 1898 (increased by the addition of Westport), 200,000.

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— When Due. BUILDING BONDS—
5s, \$60,000...July 1, 1905
4s, 75,000...July 1, 1906
4s, 100,000...July 1, 1907

INTEREST is payable at the Ninth National Bank, New York. DISTRICT PROPERTY.—The value of property owned by the district (unencumbered) is \$2,100,000.

KAW TOWNSHIP.—T. T. CRITTENDEN, JR., County Clerk.

Kaw is in the County of Jackson, and is nearly co-extensive with Kansas City.

LOANS— When Due. RAILROAD AID BONDS:
7s J&J, \$150,000...May 20, 1903
Interest is payable in New York.
Total debt Jan. 1, 1898...\$150,000
Tax valuation, real...45,000,000

KNOX COUNTY.—J. R. GIBBONS, Clerk.

County seat is Edina.

LOANS— When Due. FUNDING BONDS—
5s, Mar., \$35,000...Sept. 15, 1899
(Subject to call at any time.)
Bonded debt March, 1898...\$35,000
Floating debt...10,000
Total debt...45,000

INTEREST is payable at the American Exch. Bank, St. Louis, Mo.

LACLEDE CO.—J. W. FARRIS, Fin'l. Agent.

County seat is Lebanon.

LOANS— When Due. REDEMPTION BONDS—
5s, Feb. 1, \$12,000...June 30, 1908
Subject to call.
REFUNDING BONDS—
4s, M&N, \$55,000...Feb. 1, 1918
Optional after Feb. 1, 1903.
Bonded debt Feb., 1898...\$67,000

INTEREST on the redemption bonds is payable at the Third Nat Bank and on the refunding bonds at the Union Trust Co., St. Louis.

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. EQUALIZED VAL., 1897...\$11,074,175
TOT. TAX (per \$1,000) 1897...\$8.50
6s, J&J, \$571,800...Jan. 1, 1901
Population in 1890 was...30,184
Total debt Feb. 15, 1898...\$571,800
Population in 1880 was...15,710

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—
6s, \$42,500...Opt. after 1900
6s, 66,200...Opt. after 1910
6s, 29,500...July 1, 1910

LINCOLN COUNTY.—W. A. JACKSON, Clerk.

County seat is Troy.

LOANS— When Due. REFUNDING BONDS—
5s, \$74,000...May 15, 1908
Subject to call at any time.
5s, Feb., \$100,000...May 15, 1908
Subject to call May 15, 1898
5s, Feb., \$100,000...May 15, 1908
Subject to call May 15, 1903

INTEREST is payable in New York by National Bank of Commerce

LOUISIANA.—M. W. WHITE, City Clerk.

This city is in Pike County.

LOANS— When Due. REFUNDING BONDS OF 1889—
6s, Jan., \$5,000...May 15, 1901
5s, Jan., 20,000...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

All of the bonds are exempt from city tax. INTEREST is payable at St. Louis.

MACON.—W. M. ENGLISH, Treasurer.

County seat of Macon County.

LOANS— When Due. RENEWAL FUNDING—
5s, M&N, \$25,000...May 1, 1906
5s, M&N, 7,500...May 1, 1911
(Subject to call.)

MACON CO.—JOHN W. HOLLYMAN, Treasurer.

County seat is Macon City. The bonds described below are all in litigation.
LOANS— When Due. M. & M. E. R. AID—
10s, J&J, \$57,000...Jan. 1, 1882
8s, M&N, 175,000...May 2, 1882
7s, Feb., 14,000...1879-'80
6s, 29,000...1873

MARION.—This township is in Jasper County.

LOANS— When Due. FUNDING BONDS 1891—
5s, M&N, \$66,000...Nov. 2, 1911
Subject to call at any time.

INTEREST is payable at the Nat. Bank of Commerce, New York.

MASON.—WM. B. DRESCHER, Presiding Judge of

Marion County.—This township is in Marion County.
LOANS— When Due. RAILROAD BONDS—
5s, April, \$41,000...Part yearly
Subject to call at any time.

Total debt Jan. 1, 1898.. \$166,000
Taxable wealth 1897....4,075,672
Population in 1890 was.... 13,720

Population in 1897 (est.).. 15,000
All bonds are payable at the
Boatmen's Bank, St. Louis.

MOBERLY.—{ W. P. CAVE, Mayor.
N. E. WALKER, Clerk.

Moberly is in Randolph County.

LOANS. When due.
REFUNDING BONDS—
6s, F&A, \$500.....Aug. 1, 1903
Subject to call at any time.
5s, J&J, \$75,000.....July 1, 1905
Floating debt..... \$5,806
Total debt Jan. 1, 1898.. 83,306

Tax valuation, real\$1,027,435
Tax valuation, personal. 347,530
Total valuation 1898....1,374,965
Taxation is $\frac{2}{3}$ of the actual value.
Tax rate (per \$1,000).....\$24.50
Population 1890 was.....8,215
Population in 1898 (est.)....10,000

INTEREST is payable in St. Louis at State Bank 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
Tax valuation, real.....1,682,570

Tax valuation, personal \$783,665
Total valuation 1896... 2,466,235
Assessment is $\frac{3}{4}$ actual value.
Total tax (per \$1,000).....\$12.50
Population in 1880 was.....10,132
Population in 1890 was.....12,311

MT. PLEASANT.—D. E. WYCOFF.

This township is in Bates County.

LOANS— When Due.
RR. AID BONDS—
5s, July, \$112,000..... July 1, 1911
REFUNDING BONDS—
4 $\frac{1}{2}$ s,, \$140,000..... 1902-1917

Bonded debt Apr. 1, 1898 \$152,000
Taxable wealth 1897... 2,000,000
Population in 1890 was.....3,831

INTEREST is payable at State Bank, St. Louis.

NEVADA.— — — GRAVES, Mayor.

Nevada is in Vernon County.

REFUNDING BONDS—
5s,, \$24,000..... Mar. 1, 1908
Total debt Jan. 1, 1898..\$48,000
Tax valuation 1893.....730,384

Real valuation.....\$4,000,000
Population in 1890 was.....7,262
Population in 1880 was.....1,913
Population in 1897 was.....10,204

PETTIS CO.—ROBT. E. FERGUSON, Treasurer.

County seat is Sedalia. The bonds given below have been refunded by 4 per cents bearing date May 1, 1898.

LOANS— When Due.
REFUNDING, 1888—
5s, May, \$300,000.... May 1, 1908
Subject to call at any time.
Total debt Apr. 1, 1898. \$300,000
Tax valuation, real..... 8,077,405
Tax valuation, personal 2,017,892

Total valuation 1897. \$10,095,297
Assessment is $\frac{2}{3}$ actual value.
Total tax (per \$1,000) 1897. \$10.50
Population 1890 was.....31,151
Population 1898 (local est.) 40,000
Debt per capita 1890.....\$12.91
Debt per capita 1897..... 6.75

INTEREST is payable at New York City.

PIERCE CITY.—J. B. WILLIAMS, Clerk.

This city is in Lawrence County.

LOANS— When Due.
FUNDING BONDS—
5s, M&S, \$15,000.... Sept. 15, 1917
(Subject to call after 1907.)
Bonded debt Jan. 1, 1898. \$15,000
Floating debt..... 700
Total debt Jan. 1, 1898.... 15,700

Assessed valuation, real. \$300,000
Assessed valuation, per l. 180,000
Total valuation 1897. 480,000
Assessment about $\frac{2}{3}$ actual value.
Tax rate (per \$1,000) 1897. \$25.00
Population in 1890 was.....2,511
Population in 1897 (est.)....3,000

INTEREST is payable at the National Bank of Commerce, St. Louis.

PIERCE (TWP.)—O. P. MOODY, County Clerk.

This township is in Lawrence County.

LOANS— When Due.
FUNDING BONDS—
6s, Mar. 1, \$2,000.... Mar. 1, 1907
Subject to call.
5s, July 1, \$17,400.... July 1, 1919
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.

Bonded debt Feb. 15, '98.. \$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 $\frac{2}{10}$ actual value.
State, county and bond
tax (per \$1,000) 1897..... \$10.00
Population in 1890 was.....3,718

PLATTE COUNTY.—ROBERT ELLEY, Treas.

County seat is Platte City.

LOANS— When Due.
REFUNDING BONDS—
5s, Jan. 1, \$60,300.... Oct. 1, 1908
Subject to call at any time.
Interest payable by County Treas.
Bonded debt Feb. 15, '98.. \$60,300
Floating debt..... 25,000
Total debt Feb. 15, 1898.... 85,300

Tax valuation, real....\$3,525,750
Tax valuation, personal.1,583,850
Total valuation 1897.... 5,109,600
Assessment about $\frac{1}{2}$ actual value.
Total tax (per \$1,000).....\$9.50
Population in 1890 was.....16,248
Population in 1898 (est.)....20,000

PLEASANT HILL.—T. T. MAXWELL, Co. Clk.

This township is in Cass County.

LOANS— When Due.
RAILROAD AID BONDS—
5s, Jan. \$66,000. Jan. 1, '03 '03-'13
Subject to call $\frac{1}{2}$ each 5 years.
Bonded debt Feb. 1, '98.. \$94,000
Sinking fund..... 10,000
Net debt Feb. 1, 1898.... 84,000

Assessed valuat'n, real. \$504,535
Assessed valuat'n, pr'l. 197,755
Total valuation 1897.... 702,290
Total tax (per \$1,000) '97. \$24.00
Population in 1890 was.....2,780
Population in 1880 was.....3,073
Population in 1897 (est.)....3,100

POLK.—T. T. MAXWELL, County Clerk.

Polk Township is in Cass County.

LOANS— When Due.
RAILROAD AID BONDS—
5s, Jan., \$52,000.... Jan. 1, 1913
Total debt Jan. 1, '98....\$52,000
Sinking fund..... 5,000
Net debt Jan. 1, '98..... 47,000

Tax valuation 1896....\$510,000
Assessment is $\frac{2}{3}$ actual value.
Tax rate (per \$1,000).....\$20.00
Population in 1890 was.....1,267
Population in 1880 was.....1,499
Population in 1897 (est.)....1,500

OPTIONAL.—Thirteen thousand dollars of the township's bonds are subject to call each year on January 1, 1898, 1903 and 1908.

INTEREST is payable at the Franklin Bank, St. Louis, Mo.

POPLAR BLUFF.—JAY DAVIDSON, City Clk.

This city is in Butler County.

LOANS— When Due.
BRIDGE AND SEWER BONDS—
6s, F&A, \$5,100.....1909
Subject to call.
6s, A&O, \$1,400.....1903
Subject to call 1898
WATER BONDS
6s, A&O, \$20,000.... Apr. 2, 1913
Optional after Apr. 2, 1903

Total debt July 1, 1897... \$26,500
Tax valuation, real..... 599,713
Tax valuation, personal. 184,091
Total valuation 1897.... 783,804
Assessment is $\frac{1}{2}$ @ $\frac{1}{2}$ actual value.
City tax (per \$1,000) '97.....\$9.20
Population in 1890 was.....2,187
Population in 1898 (est.)....6,000

INTEREST on the water bonds is payable at St. Louis; on others at the Bank of Poplar Bluff.

PUTNAM CO.—J. D. JOHNSON, Treasurer.

County seat is Unionville.

LOANS— When Due.
RAILROAD BONDS—
5s, May, \$33,500..... Oct., 1907
Subject to call at any time.
Interest payable at Third National
Bank, St. Louis, Mo.
Total debt Jan. 1, 1897.. \$73,500
Sinking fund..... 2,500

Net debt..... \$71,000
Tax valuation, real..... 2,469,889
Tax valuation, personal. 1,249,776
Total valuation 1896.... 3,719,665
Assessment about 2-5 actual value.
State & Co. tax (per \$1,000) \$6.00
Population in 1890 was..... 15,365
Population in 1897 (est.).... 17,000

TAX FREE.—Bonds are exempt from taxation.

RALLS COUNTY.—J. S. BRISCOE, Clerk.

County seat is New London.

LOANS— When Due.
REFUNDING BONDS—
5s, Feb., \$38,000.... Feb. 1, 1909
Subject to call at any time.
4s, Feb., \$300,000.... Feb. 1, 1918
(\$75,000 opt. after 1903, \$125,000
opt. after 1908 and \$100,000
opt. after 1913.)
Total debt Feb. 1, 1898.. \$338,000

Tax valuation, real.... \$2,980,045
Tax valuation, person'l. 977,490
Tax val'n, RR. & merch. 642,308
Total valuation 1898.... 4,599,843
Assessment about 40% actual val.
Total tax (per \$1,000).....\$16.50
Population in 1890 was.....12,294
Population 1898 (est.)....16,500

INTEREST is payable at Boatman's Bank, St. Louis.

ST. CLAIR CO.—J. D. GLINN, Treasurer.

County seat is Osceola. All the bonds of this county are in litigation, and no interest is paid.

TEBO & NEOSHO R.R. AID BONDS—
10s,, \$231,000.... July 1, 1890
Bonds are for \$1,000 each.

Assessed valuation, '97. \$4,207,621
Population in 1890 was. 16,747
Population in 1880 was. 14,125

ST. JOSEPH.—M. M. RIGGS, Comptroller.

St. Joseph is the county seat of Buchanan County. The city has no water debt but pays an annual rental for water purposes of \$30,000.

LOANS— When Due.
FUNDING—
6s, F&A, \$823,400.... Aug. 1, 1903
4s, F&A, 420,000.... Jan. 4, 1901
Past-due bonds not pre-
sented..... \$5,600
Bonded debt Sept. 1, '97. 1,249,000
Sinking fund..... 59,641

Net debt Sept. 1, '97.... \$1,189,358
Tax valuation, real.... 15,506,960
Tax valuation, person'l. 7,206,015
Total valuation 1897.... 22,712,975
Assessment about $\frac{2}{3}$ actual value.
Tax rate (per \$1,000) '97. \$27.50
Population in 1880 was.... 32,431
Population in 1890 was.... 52,324

INTEREST is payable in New York at National Bank of Commerce.

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. The value of the school property in January, 1898, was \$625,000.

LOANS— When Due.
BUILDING BONDS—
5s, F&A, \$90,500.... Aug. 1, 1908
Subject to call after 1898
4s, A&O, \$187,000.... Apr. 2, 1914
RENEWAL REFUNDING BONDS—
4s, M&S, \$97,500.... Mar. 1, 1918
Subject to call, \$22,500 after Mar.
1, 1903; \$25,000, 1908, and \$25,
000, 1913.

Bond. debt. Mar. 1, '98. \$375,000
Sinking fund..... 13,000
Net debt Mar. 1, 1898. 362,000
Assessed value in 1897. 24,700,000
School tax (per \$1,000) 1897. \$5.50
Population 1897 (est.).... 65,000

ST. LOUIS.—{ HENRY ZIEGENHEIN, Mayor.
ISAAC H. STURGEON, Comptroller.

The city and county were merged in 1877, the city assuming the county's debt.

LOANS— When Due.
GAS CO. JUDGMENT—
4s, g. J&D, \$950,000g. June 1, 1905
PURCHASE BLOCK 121—
6s, A&O, \$245,000.... Apr. 10, 1906
RENEWALS—
6s, g. J&D, \$593,000g. June 1, 1898
6s, g. J&J, 675,000g. Jan. 1, 1899
5s, g. J&J, 476,000g. Jan. 1, 1900
4s, g. A&O, 1,559,000g. Apr. 10, 1908
4s, g. M&N, \$513,200g. Nov. 2, 1911
4s, g. M&N, \$1,155,000g. Nov. 1, 1912
4s, g. A&O, \$257,000g. Oct. 1, 1913
4s, g. J&D, \$2,000,000g. June 1, 1914

LOANS— (Con.) When Due.
RENEWALS— (Con.)—
4s, g. J&J, \$1,985,000g. July 1, 1918
3-65s, g. J&D, 2,844,100g. J'c 25, 1907
3-65s, g. M&N, 975,000g. May 1, 1915
3-50s, g. F&A, 275,000g. A'g. 1, 1919
3-50s, g. J&D, 12,000g. J'ne 2, 1920
TOWER GROVE PARK—
6s, g. F&A, \$340,000g. Aug. 1, 1898

GOLD BONDS.—All the city's bonds are payable, principal and interest, 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 the bonds payable in £ sterling and on those maturing in 1912, 1914 and 1915 is payable at the National Bank of Commerce, New York, or at the National Bank of Scotland (Limited), London, at the rate of \$4.8665 per pound sterling. Interest on all other bonds is payable at the National Bank of Commerce, N. Y., or at the office of J. S. Morgan & Co., London, at the option of the holder.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows St. Louis's total municipal debt and the water debt, &c.

	1898.	1896.	1893.
	Feb. 3.	April 13.	April 10.
Total bonded debt.....	\$19,959,278	\$20,647,711	\$21,376,020
Water, debt included.....	5,808,000	5,808,000	5,808,000

NOTE.—The bonded debt outstanding is only \$19,732,278, but in the redemption of the \$620,000 optional bonds called on Feb. 2, 1898, only \$393,000 of bonds were paid out of sinking fund revenue, the remainder having been paid out of money temporarily advanced by the Treasury and which must be re-paid to the Treasury when the sinking fund revenue of next fiscal year becomes available.

Under the charter the Municipal Assembly must appropriate \$1,200,000 annually, with which to pay debt and 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.

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.

ASSESSED VALUATION.—The city's assessed valuation (about 3-5 cash value) and tax rate have been as follows:

Table with columns: Years, Real Estate and Personal Property, City tax per \$1,000 (New, Increased, Old), Bonded Debt in April.

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.

County seat is Lancaster.

Table with columns: When Due, Tax valuation, personal, Total valuation 1896, Assessment is 1/2 actual value, Total tax (per \$1,000), Population in 1890 was.

* These figures do not include merchants' or railway valuations.

INTEREST is payable in New York at Farmers' Loan & Trust.

SCOTLAND CO.—W. C. LADD, Co. Treasurer.

County seat is Memphis.

Table with columns: When Due, Assessment about 1/2 actual value, State tax (per \$1,000) 1897, County tax (per \$1,000), Average school tax, Population in 1890 was.

SEDALIA.—{ P. D. HASTAIN, Mayor. { W. O. B. DIXON, Clerk.

Sedalia is in Pettis County.

Table with columns: When Due, School District Bonds, 6s, \$20,000, 5s, \$20,000, 5s, \$30,000.

GOLD.—All the bonds are payable in gold.

TAX FREE.—All bonds issued are exempt from taxation.

INTEREST is payable in New York.

TOTAL DEBT, ETC.—City's total debt on Feb. 1, 1898, was \$195,500; sinking fund assets, \$32,392; net debt, \$163,108.

ASSESSED VALUATION in 1897 of real estate was \$3,588,815; personal property, \$1,199,527; total, \$4,788,342; city tax (per \$1,000), \$12.00.

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.

Table with columns: When Due, Bonded debt Jan. 1, 1898, Tax valuation 1897, Population in 1890 was, Population in 1880 was.

SPRINGFIELD.—G. W. HACKNEY, Clerk.

Springfield is in Greene County.

Table with columns: When Due, LOANS—FUNDING, LOANS—When Due.

SULLIVAN CO.—C. B. PFEIFFER, Clerk.

County seat is Milan.

Table with columns: When Due, Total debt Feb. 15, 1898, Sinking funds, Net debt Feb. 15, 1898, Taxable wealth 1897, Assessment is 1/2 actual value, Total tax (per \$1,000) '97, Population in 1890 was.

INTEREST on the 5 per cent bonds is payable in New York.

TRENTON.—{ THOMAS A. MURPHY, Mayor. { J. P. WARD, City Clerk.

This city is in Grundy County.

Table with columns: When due, Total debt Feb. 1, 1898, Tax valuation real, Tax valuation personal, Tax valuation, merch'ts, Total valuation, 1896, Assessment 1/2 actual value, City tax (per \$1,000), Population in 1890 was, Population in 1897 (est.).

INTEREST on the refunding bonds is payable at the New York Security & Trust Co., New York City.

VANBUREN.—T. T. CRITENDEN, JR., Co. Clk.

This township is in Jackson County.

Table with columns: When Due, Tax valuation, personal, Total valuation, 1897, Assessment is 2/5 actual value, Population in 1890 was, Population in 1880 was.

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 Treasurer has been unable to trace them.

Table with columns: When Due, Total debt, Sinking fund, Net debt Jan. 1, 1897, Assessed valuation '96, Assessment about 1/2 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1880 was.

WASHINGTON.—This township is in Franklin County.

Table with columns: When Due, Total debt Jan. 1, 1898, Tax valuation 1897, Assessment about 1/2 actual value, Population in 1890 was.

WASHINGTON.—SAM. J. ANDREW, Co. Clerk.

This township is in Lafayette County.

Table with columns: When Due, REFUNDING BONDS—FUNDING BONDS—5s, \$3,000, \$7,000 subject to call at any time, \$16,000 after 1900 and \$30,000 after 1910.

WORTH CO.—{ B. R. WILLIAMS, Clerk. { HENRY SWIFT, Treasurer.

Grant City is the county seat.

Table with columns: When Due, Total debt Jan. 1, 1898, Assessed valuation '96, Assessment about 40% actual val., State & Co. tax (per M.) '96, Population in 1890 was, Population in 1897 was.

ADDITIONAL STATEMENTS.

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

Large table with columns: Location, Bonded Debt, Assessed Valuation, Rate of Population.

* Estimate for 1897, of local authorities.

State of North Dakota.

ITS
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) - 70,795
 State Capital - Bismarck
 Governor (term exp. 1st Tues. Jan. 1899) - Frank A. Briggs
 Secretary of State (term ends 1st Tues. Jan. 1899) - Fred. Falley
 Treasurer (term ends 1st Tues. Jan. 1899) - George E. Nichols
 Legislature meets biennially in odd years on the first Tuesday after the first Monday in January, and sessions are limited to sixty days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 118.

LOANS—		When Due.		REFUNDING BONDS—	
CAPITOL BUILDING BONDS—		4s, J&J, \$38,600	July 1, 1915	4s, J&J, \$38,600	July 1, 1915
4, \$50,000	July 1, 1923	4s, M&N, \$113,000	May 15, 1920	4s, M&N, \$113,000	May 15, 1920
FUNDING BONDS—		4s, F&A, 20,000	Aug. 1, 1921	4s, J&J, 30,000	July 1, 1923
4s, M&N, \$106,000	Mar. 20, 1921	4s, J&J, 112,000	May 1, 1927	REVENUE BONDS—	
HOSPITAL BONDS—		4s, A&O, \$150,000	Apr. 25, 1905	4s, M&N, \$22,700	May 1, 1909
6s, Jan. 1, \$40,000	1918	subject to call after May 1, 1899			
4s, J&J, 50,000	July 1, 1914				
4s, M&N, \$153,000	May 1, 1902				

INTEREST and principal of the above bonds are payable at the Chemical National Bank in New York.

TOTAL DEBT.—The following shows the State's bonded debt floating debt and sinking fund on the dates named:

	Jan. 1, '98.	Nov. 1, '95.	Jan. 1, '94.	Nov. 1, '90.
Bonded debt.....	\$845,307	\$845,307	\$795,807	\$689,807
Floating debt.....	90,000	130,000		
Sinking fund.....		20,000		

ASSESSED VALUATION.—The State's assessed valuation (about 2/3 actual value) has been as follows:

Years.	Real Estate.	Personal Property.	Total Ass'd Valuation.	State tax per \$1,000.
1897.....	\$63,778,231	\$29,693,262	\$93,471,493	\$4.30
1896.....	64,722,092	28,676,886	93,398,978	4.30
1895.....	69,006,738	25,785,584	94,792,322	4.50
1894.....			83,630,553	4.50
1893.....			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.

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
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The population in 1897 is estimated at 230,000.

* This is total for both North and South Dakota.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NORTH DAKOTA.

NOTE.—For reports not given in alphabetical order among the following, see "Additional Statements" at the end of this State.

BARNES CO.—County seat is Valley City.

Bonded debt July 1, 1897.	\$58,500	Asses'd valuat'n, railro'd.	\$370,344
Warrants outstanding.....	536	Total valuation 1897.....	3,964,418
Total debt.....	59,036	Assessment about 2/3 actual value	
Cash in county funds.....	26,560	Total tax (per \$1,000) '96.....	\$29.30
Assessed valuation, real.....	2,922,486	Population 1890 was.....	7,045
Assessed valuation, pers.....	671,588		

BISMARCK.—Bismarck 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).....
8s, M&N, \$0,000	May 1, 1901	Sinking fund.....
Interest payable in Bismarck.		Net debt (last returns).....
SCHOOL—		Tax valuation 1890.....
7s, J&J, \$25,000	July 1, 1903	Tax rate (per \$1,000).....
6s, J&J, 4,000	July 1, 1909	Population 1890 was.....

BURLEIGH CO.—W. S. MOORHOUSE, Auditor. County seat is Bismarck. As we were going to press, April 1, 1898, the county was offering for sale \$71,000 4 per cent refunding bonds.

Bonded debt Apr. 1, '98.	\$157,500	Assessed val., railroads.	\$121,115
Floating debt.....	20,282	Total valuation 1897.....	2,785,214
Total debt.....	177,782	Total Co. tax (p'r \$1,000)'95.....	\$17.90
Cash and sinking fund.....	41,643	Population in 1890 was.....	4,247
Net debt Apr. 1, 1898.....	136,139	Population in 1880 was.....	3,246
Assessed val'tion, real.....	2,109,782	Population in 1896 (est.).....	6,000
Assessed val'n, pers'n'l.	464,317		

CASS COUNTY.—W. C. McFADDEN, Treasurer. O. J. OLSON, Auditor. County seat is Fargo.

Net debt Jan. 1, 1898.....	\$44,568
Assessed val'n, real.....	9,241,642
Assessed val'n, pers'n'l.	\$2,892,020
Total valuation, 1897.....	12,133,662
Assessment about 2/3 actual value.	
State & Co. tax (per M) '97.....	\$13.60
Population 1890 was.....	19,613
Population 1890 was.....	8,998
Population 1893 (local est.)	20,000

EMMONS CO.—EDWARD BRADDOCK, Auditor. County seat is Williamsport.

LOANS—	When Due.	Total debt Jan. 1, 1898..	\$55,000
REFUNDING BONDS—		Tax valuation, real.....	945,233
7s, J&J, \$20,000	July 1, 1902	Tax valuation, personal.	233,926
6s, M&S, 25,000	Sept. 1, 1907	Total valuation 1897.....	1,229,159
Int. paid by Chem. Nat'l B'k, N. Y., and Chase National Bank, N. Y.		Assessment about 2/3 actual value.	
Bonded debt Jan. 1, 1898.	\$45,000	State & Co. tax (per M) '97.....	\$18.30
Floating debt.....	10,000	Population 1890 was.....	1,971
		Population in 1895 was.....	3,500

TAX FREE.—All bonds of this county are exempt from taxation.

FARGO—J. A. JOHNSON, Mayor. A. O. RUPERT, Auditor.

Fargo is situated in Cass County.

LOANS—	When Due.	Bonded debt Jan. 1, '98..	\$194,000
Bridges, \$20,000	1903	Floating debt.....	50,000
Bridges, &c., 9,000	1904	Total debt.....	244,000
Funding, 34,000	1901	Sinking funds.....	48,000
Refunding, 25,000	1913	Net debt Jan. 1, 1898.....	196,000
Sewers, 19,000	1903	Tax valuation real.....	1,800,948
do, 8,000	1902	Tax valuation, personal.	561,380
Streets, 9,000	1901	Total valuation 1897.....	2,362,328
Water, 40,000	1911	Assessment about 2/3 actual value.	
Water & sewer	30,000	Total tax (per \$1,000) '97.....	\$60.30
		Population in 1890 was.....	5,664
		Population 1898 (local est.)	13,000

In addition to the above bonded debt there are outstanding \$10,000 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.

LOANS—	When Due.	SEWER BONDS—
BRIDGE BONDS—		6s, J&J, \$8,000
7s, Mar., \$50,000	Mar. 1, 1909	(2,000 due yearly) to 1901
FILTRATION BONDS—		6s, J&J, \$30,000
6s, M&S, \$10,000	Sept. 1, 1914	(3,000 due yearly) to 1911.
FUNDING BONDS—		WATER BONDS—
6s, A&O, \$51,000	Oct. 1, 1910	7s, June, \$15,000
REFUNDING BONDS—		7s, Nov., 18,000
6s, \$30,000	1917	

The sewer bonds in the above table are payable by special assessment on property benefited, and are subject to call.

INTEREST on the bridge bonds is payable in Grand Forks; on the city 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 (estimated), 12,000.

GRIGGS CO.—IVER UDGARD, Treasurer. County seat is Cooperstown.

LOANS—	When Due.	County has no floating debt.
COURT HOUSE & JAIL.—(refund'g)		Sinking fund.....
6s, M. & S, \$30,000	Mar. 1, 1904	Net debt Mar. 1, 1898.....
SEED WHEAT—		Cash on hand.....
6s, A&O, \$12,000	Apr. 1, 1899	Total valuation 1897.....
REFUNDING WARRANTS—		Assessment about 2/3 actual value.
6s, F&A, \$20,000	Feb. 10, 1903	Total tax (per \$1,000) '96.....
Bonded debt Mar. 1, 1898.	\$62,000	Population 1890 was.....

INTEREST on the court house and jail refunding bonds is payable at the First National Bank, New York; on the seed-wheat bonds by Gilman Son & Co., New York, on the refunding warrants at the First National Bank, St. Paul, Minn.

JAMESTOWN—GEO. C. EAGER, Auditor. Jamestown is situated in Stutsman County.

LOANS—	When Due.	WARRANTS—FUNDING—
FUNDING BONDS—		7s, July 1, \$5,000
7s, July 1, \$5,000	Mar. 6, 1899	Interest payable at Jamestown.
SCHOOL BONDS—		Total debt Apr. 1, 1898.....
7s, July 1, \$50,000	May 25, 1907	Tax valuation 1897.....
SEWER BONDS (1894)—		Assessment same as actual value.
7s, Semi-an., \$5,000	1899-1914	Total tax rate (per M.) '97.....
(\$1,250 due every 5 years).		Population in 1890 was.....

KIDDER COUNTY.—County seat is Steele.

LOANS—	When Due.	Assessed valuation, real	\$708,491
FUNDING BONDS—		Assessed valuation, pers.	109,027
7s, M&N, \$17,000	May 2, 1902	Assessed valuation, RR.	100,751
6s, J&J, 9,000	July 1, 1911	Total valuation 1897.....	918,269
6s, J&D, 20,000	Dec. 15, 1914	Assessment is 2/3 actual value.	
Bonded debt Apr. 1, 1898.	\$52,000	Total tax (per \$1,000) '94.....	\$12.60
Floating debt.....	3,029	Population in 1890 was.....	1,211
Total debt.....	55,029	Population in 1880 was.....	89

INTEREST on the funding bonds due in 1902 is payable at the National Park Bank, New York; on those due in 1911 at the Merchants' Exchange National Bank, St. Paul; on those due in 1914 at the Chase National Bank, New York.

MORTON COUNTY.—P. B. WICKHAM, Treas. County seat is Mandan.

LOANS—	When Due.	Bonded debt Apr. 1, '98.	\$65,000
BRIDGE BONDS—		Floating debt.....	20,635
7s, Jan., \$5,000	Jan. 1, 1899	Total debt Apr. 1, 1898.....	85,635
FUNDING BONDS—		Assessed valuation 1897.....	2,489,670
7s, June, \$25,000	June 1, 1898	Assessment about 2/3 actual value.	
COURT HOUSE BONDS—		Average tax (per M.) '97.....	\$30.07
7s, J&J, \$35,000	July 1, 1905	Population 1890 was.....	4,728
Interest payable in New York.		Population 1880 was.....	200
All issues exempt from taxation.		Population in 1898 (est.)	7,500

NELSON CO.—E. O. ENGESATHER, Treasurer. County seat is Lakota.

LOANS—	When Due.	REFUNDING BONDS—
COUNTY BONDS—		6s, J&D, \$20,000
7s, A&O, \$10,000	Apr. 1, 1904	SEED GRAIN BONDS—
6s, J&J, 16,000	July 1, 1914	7s, A&O, \$17,000
		Apr. 1, 1900

Bonded debt Feb. 15, '98.. \$63,000	Total valuation 1897.. \$1,957,706
Floating debt..... \$400	Assessment is $\frac{3}{4}$ actual value.
Total debt Feb. 1, 1898.. 63,400	Total tax (per \$1,000) 1897.. \$15.10
Assessed valuation, real. 1,375,186	Population in 1890 was..... 4,293
Asses'd val., pers. & RR. 582,250	Population in 1897 (about)..... 6,000

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.

LOANS—	<i>When Due.</i>	Sinking funds..... \$23,430
FUNDING BONDS—		Net debt July, 1, 1897..... 74,391
7s, Mar. 20, \$15,000. Mar. 20, 1900		Ass. valuat'n, real & RR. 1,611,947
6 $\frac{1}{2}$ s, M&S, 18,000. Sept. 1, 1902		Assessed valuation, pers. 660,454
6s, M&S, 5,000. Mar. 20, 1910		Assessed valuation 1897. 2,272,401
M&N, 18,000. May 1, 1915		Assessment about $\frac{3}{5}$ actual value.
SEED GRAIN BONDS—		Total tax (per \$1,000) '96..... 16'50
7s, M1&S, \$30,000. Mar. 19, 1900		Population 1890 was..... 4,412
Bonded debt July 1, '97. \$86,000		Population 1880 was..... 281
Floating debt..... 11,821		Population 1897 about..... 7,500
Total debt..... 97,821		

INTEREST on the funding bonds is payable at St. Paul, Minn.; on other bonds at Devil's Lake.

SARGENT COUNTY.—A. C. DEWEY, Treas.

County seat is Forman.

LOANS—	<i>When Due.</i>	Assessed valuat'n, real. \$1,211,792
FUNDING—		Ass. valuat'n, pers. & RR. 755,891
6s, J&D, \$38,000..... Dec. 1, 1915		Total valuation 1897..... 1,967,683
Int. paid at Chase Nat'l B'k, N. Y.		Assessment about $\frac{2}{3}$ actual value.
Bonded debt March, 1898 \$38,000		State & Co. tax (p. \$1,000) '97. \$15.30
Sinking fund and cash..... 15,000		Population 1890 was..... 5,076
Net debt Mar. 1, 1898..... 23,000		Population 1898 about..... 7,000

STUTSMAN CO.—A. M. HALSTEAD, Treasurer.

County seat is Jamestown.

LOANS—	<i>When due.</i>	Total debt Jan. 1, 1898 \$75,832
ROAD AND BRIDGE BONDS—		Assessed valuation, real. \$3,159,417
6s, g. J&J, \$36,500 g. July 1, 1903		Asses'd val., pers. & RR. 841,568
COURT HOUSE AND JAIL BONDS—		Total valuation 1898..... 4,000,985
6s, g. J&J, \$27,000 g. July 1, 1909		Assessment about $\frac{1}{2}$ actual value.
Subject to call July 1, 1899.		Total tax (per \$1,000) '98. \$12.80
Interest payable in New York.		Population 1890 was..... 5,266
Bonded debt Jan. 1, 1898. \$63,500		Population 1880 was..... 1,007
Floating debt..... 12,332		Population 1893..... 7,500

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.

Location.	Total Debt.	Assessed Valuation.		Average Population.	
		1897.	1895.	1890.	1890.
Benson County.....	30,702	1,233,929	35'80	2,460	
Bottineau County.....	41,428	913,128	23'00	2,893	
Cavalier County.....	64,832	1,900,802	36'60	6,471	
Dickey County.....	12,000	2,510,024		5,573	
Devil's Lake, Ramsey County.....	19,500			846	
Eddy County.....	21,194	880,207	37'70	1,377	
Foster County.....	31,976	1,264,538		1,210	
Grafton, Walsh County.....	30,000	533,790		1,594	
Grand Forks County.....	36,758	8,353,482	31'06	18,357	
Larimore, Grand Forks County.....	11,179			553	
La Moure County.....	11,182	2,342,647		3,187	
Lisbon, Ransom County.....	22,714			935	
Logan County.....	20,522	525,311		597	
Mandan, Morton County.....	41,593			1,328	
Mayville, Traill County.....	10,545			657	
McHenry County.....	25,386	647,851		1,584	
McIntosh County.....	28,456	765,109		3,248	
McLean County.....	42,500	737,337	37'10	860	
Mercer County.....	17,572	317,713		428	
Park River, Walsh County.....	10,500			534	
Pembina County.....	32,494	4,593,376	32'00	14,334	
Ransom County.....	42,479	2,271,107		5,393	
Richland County.....	40,371	6,540,991		10,751	
Rolette County.....	48,737	921,909	32'30	2,427	
Starke County.....	32,218	1,882,679	27'20	2,304	
Steele County.....	20,211	2,652,504	26'30	3,777	
Steele, Kidder County.....	25,000			133	
Towner County.....	35,506	982,038		1,450	
Valley City, Barnes County.....	21,000			1,089	
Wahpeton, Richland County.....	43,000			1,510	
Walsh County.....	34,309	5,403,006	25'60	16,587	
Ward County.....	27,820	1,110,772	31'70	1,681	
Wells County.....	53,214	1,666,319	22'20	1,212	

State of South Dakota.

ITS 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—	<i>When Due.</i>	SETTLEMENT BONDS—
CONSTITUTIONAL BONDS—		4s, J&J, \$50,000..... Mar. 1, 1910
4s, J&J, \$100,000..... Mar. 1, 1910		4s,, 20,000. .. Jan. 15, 1911

LOANS—	<i>When Due.</i>	DEFICIENCY BONDS—
SCHOOL AND COLLEGE BONDS—		4 $\frac{1}{2}$ s,, \$98,000..... Apr. 1, 1905
5s, J&J, \$10,000..... Dec. 31, 1903		REFUNDING BONDS—
subject to call at any time.		4 $\frac{1}{2}$ s, J&J, \$90,000..... May 1, 1907
5s, J&J, 3,000..... 1904		subject to call at any time.
subject to call at any time.		4s, J&J, 107,500..... Sept. 16, 1909
5s, J&J, 76,000..... May 1, 1907		4s,, 25,000..... July 1, 1910
subject to call at any time.		4s,, 15,000..... Jan. 1, 1912
4 $\frac{1}{2}$ s, J&J, 35,800..... May 1, 1902		3 $\frac{1}{2}$ s,, 135,000..... July 1, 1910
4 $\frac{1}{2}$ s, J&J, 84,500..... May 1, 1907		3 $\frac{1}{2}$ s, J&J, 92,500..... Nov. 1, 1912
PENITENTIARY BONDS—		SOLDIERS' HOME BONDS—
4 $\frac{1}{2}$ s, J&J, \$14,300..... May 1, 1907		4s, J&J, \$45,000..... May 1, 1909
subject to call at any time.		

INTEREST on the Agricultural College and Madison Normal School bonds is payable at the office of the State Treasurer; on the Constitutional and Settlement bonds at the Seaboard National Bank in New York; on the 3 $\frac{1}{2}$ 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.

TOTAL DEBT (all bonded) March 1, 1898, \$1,011,600; sinking and other funds available for payment of debt, \$156,566; net debt Mar. 1, 1898, \$855,034. State has taxes due and unpaid to an amount estimated at \$680,000, which when collected will be available for the payment of bonded indebtedness as well as for current expenses.

ASSESSED VALUATION.—The State's equalized valuation has been as follows:

Year.	Valuation.	Year.	Valuation.
1897.....	\$120,175,431	1894.....	\$128,046,765
1896.....	119,391,156	1893.....	136,032,840
1895.....	121,751,151	1892.....	127,377,990

DEBT LIMITATION.—South Dakota has incorporated into its Constitution very stringent provisions limiting the debt-making power of the State and its municipalities. All these provisions are found in Article XIII., and are as follows.

SECTION 1. Neither the State nor any county, township or municipality shall loan or give its credit or make donation to or in aid of any individual, association or corporation, except for the necessary support of the poor, nor subscribe to or become the owner of the capital stock of any association or corporation, nor pay or become responsible for the debt or liability of any individual, association or corporation; provided, that the State may assume or pay such debt or liability when incurred in time of war for the defense of the State. Nor shall the State engage in any work of internal improvement.

SEC. 2. For the purpose of defraying extraordinary expenses and making public improvements, or to meet casual deficits or failure in revenue, the State may contract debts never to exceed with previous debts in the aggregate \$100,000, and no greater indebtedness shall be incurred except for the purpose of repelling invasion, suppressing insurrection, or defending the State or the United States in war, and provision shall be made by law for the payment of the interest annually, and the principal when due, by tax levied for the purpose, or from other sources of revenue; which law providing for the payment of such interest and principal by such tax or otherwise shall be irrevocable until such debt is paid; provided, however, the State of South Dakota shall have the power to refund the Territorial debt assumed by the State of South Dakota by bonds of the State of South Dakota.

SEC. 3. That the indebtedness of the State of South Dakota, limited by section 2 of this article, shall be in addition to the debt of the Territory of Dakota, assumed by and agreed to be paid by South Dakota.

SEC. 4. The debt of any county, city, town, school district, or other subdivision, shall never exceed *five per centum* upon the assessed value of the taxable property therein. In estimating the amount of indebtedness 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 subdivision 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 laws or ordinances providing for the payment of the interest or principal of any debt shall be irrevocable until such debt be paid.

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. *4,337
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* This is the total for both North and South Dakota.

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—	<i>When Due.</i>	Floating debt..... \$19,700
CITY HALL—		Total debt..... 109,700
6s, J&J, \$10,000..... July 1, 1898		Sinking fund and cash... 16,961
to July 1, 1907		Net debt Sept. 1, 1897..... 92,739
FUNDING BONDS—		Tax valuation, real & RR. 732,150
7s, J&J, \$10,000..... Jan. 1, 1909		Tax valuation, pers'l..... 299,605
REFUNDING BONDS—		Total valuation, 1897..... 1,031,755
6s, J&J, \$20,000..... Jan. 1, 1915		Assessment about $\frac{3}{5}$ actual value.
SEWER BONDS—		Total tax (per \$1,000)..... \$21.00
7s, F&A, \$35,000..... Aug. 1, 1898		Population 1890 was..... 3,182
to Aug. 1, 1908		Population 1895 was..... 3,338
6s, J&J, \$10,000..... July 1, 1909		Population in 1897 (est.)..... 4,500
Bonded debt Sept. 1, 1897..... \$90,050		

INTEREST is payable at the Chemical National Bank, New York.

BONHOMME CO.—F. A. MORGAN, Treasurer.

Tyndall is the county seat.

LOANS—	<i>When Due.</i>	Total valuation 1897... \$3,199,634
6s, A&O, \$52,400..... 1911		Assessment abt. 40% actual value.
Subject to call 1901		Tax rate (State and County)
Bonded debt Jan. 1, '98. \$52,400		(per M.) 1897..... \$12.00
Assessed valuation, real. 2,725,294		Average tax rate in County. 30'00
Assessed valuation, per. 474,340		Population in 1890 was..... 9,057

INTEREST is payable at the Portland National Bank.

CHAMBERLAIN.—Chamberlain is in Brule County.

LOANS—	<i>When Due.</i>	WATER-WORKS BONDS—
ARTESIAN WELL AND BRIDGE—		8s, M&S, \$21,000. .. Sept. 1, 1899
6s, J&J, \$8,500..... J. & J. 15, 1911		Bonded debt Mar. 1, 1896. \$49,500
FUNDING BONDS—		Water debt (included)..... 21,000
6s, J&J, \$20,000 .. Jan. 15, 1911		Floating debt..... \$300

Total debt Mar. 1, 1896..	\$49,800	Assessment about 1/4 actual value.	
Tax valuation, real.....	162,492	Total tax (per \$1,000).....	\$64.00
Tax valuation, personal.....	59,231	Population in 1895 was.....	918
Total valuation 1895.....	221,723	Population in 1890 was.....	939

INTEREST on \$5,000 of bridge bonds due July 15, 1911, is payable at Chamberlain; on all other bonds at New York.

CLAY COUNTY.—FRED. HEGLIN, Auditor.

County seat is Vermillion.	
LOANS—When Due.	
UNIVERSITY BUILDING BONDS—	
6s, J&J, \$10,000.....	Jan. 1, 1899
6s, J&J, 12,000.....	Jan. 1, 1901
Bonded debt Jan. 15, '97.	\$22,000
Sinking fund.....	4,179
Net debt Jan. 1, 1898.....	17,821
Tax valuation, real.....	2,223,593

INTEREST on all bonds is payable at the County Treasurer's office.

CUSTER COUNTY.—County seat is Custer.

LOANS—When Due.	
FUNDING BONDS—	
10s, Mar. an., \$4,450	July 1, 1899
7s, Apr. an., 34,396	Apr. 1, 1900
6s, M&N, 20,000	May 10, 1906
REFUNDING BONDS—	
6s, M&N, \$20,000	May 10, 1901

Interest payable at Custer.

DAVISON CO.—L. W. CHAMPLIN, Auditor.

County seat is Mitchell.	
LOANS—When Due.	
REFUNDING BONDS—	
7s, J&J, \$5,100.....	July 1, 1905
6s, M&N, 28,000.....	Nov. 1, 1914
6s, A&O, 20,000.....	Oct. 1, 1915
Bonded debt Feb. 1, '98.	\$53,100
Tax valuation, real.....	1,926,604

INTEREST on the 7 per cent bonds and on the 6s of 1914 is payable 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.	
FUNDING BONDS—	
5 1/2s, \$94,000.....	Apr. 6, 1916
Optional after Apr. 6, 1906.	
Bonded debt Mar. 14, '98	\$94,000
Tax valuation 1897.....	2,173,527

Assessment about 1/4 actual value.

LAWRENCE CO.—J. B. WELCH, Auditor.		
County seat is Deadwood.		
Bonded debt Jan. 1, '98..		\$544,350
Bonds are exempt from taxation.		
Tax valuation, real.....		\$3,586,120
Tax valuation, personal.....		918,890
Total valuation 1897.....		4,505,010

TAX FREE—Bonds of this county are exempt from taxation.

MARSHALL CO.—S. E. FOREST, Treasurer.

County seat is Britton.		
LOANS—When Due.		
REFUNDING BONDS—		
6s.....	\$9,000.....	July 1, 1907
Bonded debt Aug., 1897.	\$34,500	
Floating debt.....	26,000	
Total debt Aug., 1897.....	60,500	

Assessment about 1/4 actual value.

MEADE COUNTY.—W. A. McMICHAEL, A'd'r.	
County seat is Sturgis.	
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. e. loan paid at Deadwood.	
Interest on 5s, at Fourth National Bank, New York.	

Assessment about 1/4 actual value.

MINNEHAHA CO.—H. W. SMITH, Auditor.		
County seat is Sioux Falls.		
LOANS—When Due.		
COURT HOUSE BONDS—		
4 1/2s, A&O, \$40,000.....	Apr. 1, 1904	
4 1/2s, A&O, 40,000.....	Apr. 1, 1909	
REFUNDING BONDS—		
5s, A&O, \$0,000.....	Feb. 1, 1900	
Interest payable in New York.		
Bonded debt April 1, '98.		\$89,000

INTEREST on the refunding bonds is payable at the Chemical National Bank, N. Y.; on the court-house bonds by Messrs. Farson, Leach & Co., New York City.

MITCHELL.—{THOMAS FULLERTON, Mayor.

Mitchell is situated in Davison County.	
LOANS—When Due.	
FUNDING BONDS—	
7s, J&J, \$3,000.....	
SCHOOL BONDS—	
7s, M&N, \$6,000.....	
WATER BONDS—	
7s, M&S, \$15,000.....	Sept. 1, 1904
Subject to call at any time.	
7s, P&A, \$50,000.....	Aug. 1, 1906
Subject to call at any time.	
Interest payable at City Treasury.	

PENNINGTON CO.—P. F. McMAHON, A'ditor.

County seat is Rapid City.	
LOANS—When Due.	
FUNDING BONDS—	
10s, March, \$18,450.....	Mar. 1, 1899
7s, July, 19,400.....	July 1, 1903
6s, M&S, 20,000.....	Mar. 1, 1907
Bonded debt Feb. 15, 1898.	\$57,850
Floating debt.....	151,582
Total debt.....	209,432
Sinking fund.....	7,793

Assessment about 1/4 actual value.

INTEREST on the funding bonds due in 1899 and 1903 is payable at the County Treasurer's office; on other bonds by Kountze Bros., New York.

RAPID CITY.—E. L. HURLBUT, Auditor.

Rapid City is situated in Pennington County.	
LOANS—When Due.	
WATER, PARK AND FUNDING—	
7s, J&J, \$51,000.....	July 1, 1905
Subject to call.	
7s, J&J, \$40,000.....	Aug. 1, 1906
6s, M&N, 5,000.....	May 1, 1911
Bonded debt Sept. 1, '97.....	\$96,000
Water debt (included).....	51,000
Floating debt.....	78,035

INTEREST on the 6 per cent bonds is payable at the Hanover Bank, New York City; on others at Rapid City, S. D.

ROBERTS CO.—J. F. SCHWANTES, Auditor.

Willmot is the county seat.		
LOANS—Amount.		
7% funding bonds.....		\$20,000
6% refunding bonds.....		12,000
Bonded debt Jan. 1, 1898.		\$32,000
Floating debt.....		18,395
Total debt Jan. 1, 1898.....		50,395
Sinking fund.....		1,746
Net debt Jan. 1, 1898.....		48,649
Assessed valuation, real.....		537,396
Assessed valuation, town lots.....		81,823

SIOUX FALLS.—{A. H. STILES, Mayor.

Sioux Falls is situated in Minnehaha County.	
LOANS—When Due.	
BRIDGE BONDS—	
7s, Nov., \$12,000.....	Nov. 1, 1903
6s, July, 8,000.....	July 1, 1906
FUNDING BONDS—	
7s, July, 35,000.....	July 2, 1903
7s, Jan., 10,000.....	Jan. 1, 1904
7s, Aug., 17,500.....	Aug. 1, 1905
5s, J&J, 178,500.....	Jan. 1, 1910
RAILROAD AID BONDS—	
7s, Mch., 60,000.....	Mar. 9, 1907
Bonded debt Jan. 1, '97.	\$341,000

INTEREST on 7 per cent funding bonds due in 1903 is payable at the City Treasurer's office; on the 5 per cent funding bonds at Seaboard National Bank, New York, and on all other bonds at the Chemical National Bank, New York.

TURNER CO.—F. K. BERRY, Treasurer.

County seat is Parker.	
LOANS—When Due.	
COUNTY BONDS—	
6s, J&J, \$20,000.....	July 7, 1907
Total debt Feb. 1, 1898.....	\$20,000
Tax valuation, real.....	3,012,389
Tax valuation, personal.....	602,889

Assessment is 1/2 actual value.

WATERTOWN.—This city is in Codington County.	
Total debt Aug., 1897.....	\$130,000
Tax valuation 1893.....	1,200,000
Real valuation (estim'd).	2,400,000

Population in 1895 was..... 2,709

Population in 1890 was..... 2,672

Population in 1880 was..... 746

YANKTON.—{WILLIAM BLATT, Mayor.

This city is the county seat of Yankton County.		
LOANS—When Due.		
RAILROAD-AID BONDS—		
7s.....	\$54,000.....	1905
Subject to call.		
PARK BONDS—		
6s.....	\$6,000.....	1902
6s.....	\$1,000.....	1913
WATER BONDS—		
6s.....	\$18,000.....	1903
6s.....	3,000.....	1906
SCHOOL BONDS—		
5s.....	\$10,000.....	1917
5s.....	10,000.....	1912

Bonded debt Jan. 1, '98..

sinking fund..... 4,000

Net debt Jan. 1, 1898..... 128,000

Water debt (included)..... 21,000

Assessed valuation, real..... 927,825

Assessed valuation, personal..... 179,770

Total valuation 1897..... 1,107,595

Assessment about 1/3 actual value.

Tax rate (per \$1,000) 1897..... \$30.00

Population in 1890 was..... 3,670

Population in 1888 (est.)..... 5,000

YANKTON CO.—A. W. PETERSON, Treas.

County seat is Yankton.	
LOANS—When Due.	
RAILROAD BONDS—	
4 1/2s, M&N, \$305,700.....	May 1, 1913
Subject to call at any time.	
Total debt Feb. 13, 1898.	\$305,700

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, 1896, the assessed valuation for the year 1897 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 reports.

Location.	Bonded Debt.	Cash in Treasury.	Assessed Valuation.	Population.
Aurora County.....	26,000	23,012	1,877,191	3,854
Beadle County.....	50,000	19,416	3,582,124	7,786
Butte County.....	16,793	3,474	509,843	1,575
Campbell County.....	23,000	4,678	906,076	4,303
Clark County.....	11,000	17,306	2,351,507	6,060
Codington County.....	35,000	31,418	3,145,923	7,096
Day County.....	15,000	17,547	2,750,290	10,561
Deuel County.....	11,500	17,381	1,990,439	5,316
Douglas County.....	19,000	7,127	1,668,533	4,758
Edmunds County.....	31,000	8,246	1,680,942	3,740
Fall River County.....	40,000	9,410	1,521,334	4,168
Hanson County.....	20,000	6,238	1,852,250	4,606
Hughes County.....	168,000	9,571	2,116,283	3,180
Hyde County.....	25,000	5,915	892,904	1,333
Lake County.....	30,000	18,503	2,635,230	7,680
McCook County.....	20,000	33,593	2,451,418	7,206
Miner County.....	10,000	19,811	2,125,958	5,015
Potter County.....	10,000	7,794	1,139,888	2,464
Sully County.....	12,000	7,549	1,243,225	1,641
Union County.....	15,000	28,620	2,653,318	10,515
Walworth County.....	10,000	2,433	731,171	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
 State Capital, - - - - - Lincoln
 Governor (term exp. Th. aft. 1st Tu. Jan. '99) Silas A. Holcomb
 Secretary of State (till Thur. aft. 1st Tues. Jan. '99) W. F. Porter
 Treasurer (till Thurs. after 1st Tues. Jan. '99) John B. Meserve.

Legislature meets biennially in odd years on the 1st Tuesday of January, and sessions "shall not be less than sixty days," but are not otherwise limited. Members of the Legislature "shall not receive pay for more than 60 days at any one sitting, nor more than 100 days during their term."

HISTORY OF DEBT.—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 122.

On Dec. 1, 1897, the State had general fund warrants outstanding to the amount of \$1,604,927, and cash on hand amounting to \$81,943. The table below shows the bonded debt on the dates mentioned.

TOTAL 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—	Dec. 1, '98.	Dec. 1, '96.	Dec. 1, '94.
Bonds outstanding		\$123,000	\$223,000
Bonds in permanent school fund.	\$261,267	326,267	326,267
Total funded debt	\$261,267	\$449,267	\$549,267
Resources—			
Cash in treasury	\$81,943	\$317,840	\$280,191
Delinquent sink'g fund, taxes, &c.		276,091	258,880
Total resources		\$593,931	\$539,071

PERMANENT SCHOOL FUND.—In addition to the \$326,267 35 of State bonds mentioned above, the school fund holds: cash, \$447,037. United States bonds, \$15,000; sundry State of Nebraska county bonds; \$2,843,484; total of all, \$3,631,788.

ASSESSED VALUATION.—The total assessed valuation (about 25 per cent of true value) and tax rate per \$1,000 have been:

Years.	Total Assessed Valuation.	Tax rate per \$1,000	Years.	Total Assessed Valuation.	Tax rate per \$1,000
1897	\$165,193,736		1887	\$160,506,266	\$8 12½
1896	167,078,270	\$7 11	1886	143,932,570	7 62½
1895	171,468,207		1884	126,615,886	7 69½
1894	183,717,498	6 84	1883	110,543,644	7 40
1893	194,733,124	6 49	1882	98,537,475	
1892	186,432,376	7 00	1881	93,142,456	
1890	184,770,304	6 24	1880	90,499,618	
1889	182,763,538	6 50	1870	75,467,398	
1888	176,012,820	7 50			

DEBT LIMITATION.—Nebraska has carefully provided in its Constitution against creating State indebtedness, but has left city and other municipal indebtedness chiefly in the care of the Legislature.

STATE indebtedness is restricted to \$100,000 to meet casual deficits in revenues, except in case of invasions, &c., while the loaning by the State of its credit is prohibited. The sections of the Constitution which have reference to these matters will be found in the STATE AND CITY SUPPLEMENT of April, 1895, pages 124 and 125.

POPULATION OF STATE.—The population of Nebraska has been as follows in the years named:

1890	1,058,910	1870	122,993
1880	452,402	1860	28,841

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEBRASKA.

Messrs. Kountze Brothers of New York City are fiscal agents for the State of Nebraska and pay interest on all city, town, county and school district bonds.

ADAMS COUNTY.—J. N. LYMAN, Treas.

County seat is Hastings.

LOANS—	When Due.	Total debt Jan., 1898...	\$189,000
COURT HOUSE AND JAIL—		Sinking fund.....	80,000
5s, \$64,000	July 1, 1909	Tax valuation real.....	1,596,297
Subject to call after July 1, 1899		Tax valuation personal	1,056,650
RAILROAD BONDS—		Total valuation 1897...	2,652,947
5s, \$125,000	May 1, 1908	Population in 1890 was.....	24,303

AURORA.—J. P. CHAPMAN, City Treasurer.

This city is in Hamilton County.

LOANS—	When Due.	AURORA PRECINCT RAILROAD AID BONDS—	When Due.
WATERWORKS BONDS—		8s, \$8,000	Jan. 1, 1900
6s, J&J, \$25,000	Aug. 1, 1908	City debt Jan., 1898.....	\$32,000
Subject to call at any time.		Total tax (per \$1,000) abt.	\$29.71
6s, A&O, \$7,000	Oct. 1, 1911	Population 1890 was.....	1,862
Subject to call at any time.		Population in 1895 (est.).....	2,500
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.	6s, F&A, \$3,000 <th>Aug. 1, 1912</th>	Aug. 1, 1912
FUNDING BONDS—		Subject to call at any time.	
6s, M&S, \$8,000	Sept. 7, 1905	6s, ann., \$8,000	Aug. 1, 1899
Subject to call at any time.		6s, ann., 15,000	Aug. 1, 1900
CURBING BONDS—		6s, ann., 6,160	Sept. 1, 1900
6s, ann., \$18,959	1896-1901	6s, ann., 24,138	June 1, 1901
K. C. & B. RR. BONDS—		6s, ann., 7,200	Dec. 1, 1901
6s, M&N, \$50,000	Nov. 1, 1909	WATER WORKS BONDS—	
Subject to call at any time.		6s, Mar., \$80,000	Mar. 9, 1906
SEWER BONDS—		Subject to call at any time.	
6s, Jan., \$8,500	Jan. 1, 1910	6s, July, \$10,000	July 1, 1910
Subject to call at any time.		Subject to call at any time.	
6s, Jan., \$16,000	Jan. 2, 1911	5s, M&N, \$35,000	Nov. 2, 1911
Subject to call at any time.		Subject to call at any time.	
PAVING BONDS—		B. A. TRICE SCHOOL DIST. BONDS—	
6s, Dec. \$10,000	Dec. 1, 1898	6s, J&D, \$20,000	Dec. 1, 1898
6s, J&D, 20,000	June 1, 1909	(\$1,000 due yearly) to Dec. 1, 1917	
Subject to call at any time.		6s, \$7,000	Oct. 1, 1898 to
6s, J&J, \$12,000	Jan. 1, 1910	(\$500 due yearly).....	1911
Subject to call at any time.		6s, \$22,000	Aug. 1, 1898
6s, J&J, \$19,000	July 1, 1910	(\$1,000 due yearly) to Aug. 1, 1919	
Subject to call at any time.		6s, M&S, \$15,000	Sep. 1, 1901
6s, F&A, \$5,000	Aug. 1, 1910	(\$1,000 due yearly) to Sep. 1, 1915	
Subject to call at any time.		BEATRICE PRECINCT BONDS—	
6s, M&N, \$4,000	Nov. 1, 1911	Railroad Bonds—	
Subject to call at any time.		8s, \$20,000	Jan. 1, 1900

INTEREST is payable by Kountze Bros., New York City.

TOTAL of straight city bonds in Jan., 1898, was \$375,000; floating debt, \$25,000; total debt, \$400,000, of which water debt was \$125,000; total bonded debt of the school district on April 1, 1898, which is entirely separate from the city debt, was \$67,000, and the floating debt \$15,000. Tax rate of school district in 1897 was \$26.00.

POPULATION in 1890 was 13,836; in 1880 was 2,447.

BLAIR.—{ A. C. JONES, Mayor. I. C. ELLER, City Clerk.

County seat of Washington County.

LOANS—	When due.	Tax valuation, real.....	\$157,800
COURT HOUSE BONDS—		Tax valuation, personal.....	81,860
6s, J&J, \$5,000	July 1, 1909	Total valuation 1897.....	239,660
Subject to call at any time.		Assessment ½ actual value.	
WATER WORKS BONDS—		Total tax (per \$1,000).....	\$58.25
7s, Aug., \$20,000	Aug. 10, 1905	Population 1890 was.....	2,069
Subject to call at any time.		Population 1880 was.....	1,317
Total debt Feb. 1, 1898.....	\$25,000	Population 1894 (estimated).....	3,000

INTEREST is payable in New York by Kountze Brothers.

TAX FREE.—Bonds of this city are exempt from taxation.

BOONE COUNTY.—F. B. PETTIBONE, Treas.

County seat is Albion.

LOANS—	When Due.	Net debt Jan. 1, 1893....	\$47,000
COURT HOUSE BONDS—		Tax valuation, real.....	1,051,403
5s, May, \$25,000	May 1, 1916	Tax valuation, personal.....	326,082
Subject to call after 1906.		Tax valuation, railroads.....	180,959
RAILROAD BONDS—		Total valuation 1897.....	1,558,444
8s, Jan., \$33,000	Jan. 7, 1901	Total tax (per \$1,000).....	28.875
Interest is payable in New York.		Population in 1890 was.....	8,683
Total debt Jan. 1, 1898.....	\$58,000	Population in 1898 (est.).....	13,000
Sinking funds.....	11,000		

The assessed valuation of property is not to exceed 15 per cent of the actual value.

BOYD COUNTY.—E. G. BARNUM, Co. Clerk.

County seat is Butte.

LOANS—	When Due.	Total debt Aug. 1, 1897....	\$20,250
FUNDING BONDS—		Tax valuation 1897.....	219,258
6s, J&J, \$20,000	Jan. 2, 1915	Assessment about ½ actual value.	
Subject to call after Jan. 2, 1905		Tax rate (per \$1,000).....	\$22.26½
Interest payable at County Treas.		Population in 1897 (est.).....	7,200

BUFFALO COUNTY.—County seat is Kearney.

LOANS—	When Due.	Bonded debt Jan. 1, '98.	\$124,000
COURT HOUSE BONDS—		Sinking fund.....	73
5s, J&J, \$48,000	Jan. 1, 1910	Net debt Jan. 1, 1898.....	123,000
Subject to call after Jan. 1, 1910		Tax valuation 1897.....	2,875,137
FUNDING BONDS—		Assessment about ½ actual value.	
6s, M&N, \$25,000	May 1, 1900	County tax (per \$1,000) '97	\$17.00
5s, J&J, 54,000	Jan. 1, 1908	State tax (per \$1,000).....	\$7.75
Subject to call at any time.		Population in 1890 was.....	22,160
		Population in 1898 (est.).....	24,000

INTEREST is payable at Kearney, Neb.

BURT COUNTY.—J. F. PIPER, Treasurer.

County seat is Tekamah.

LOANS—	When Due.	Total valuation 1895....	\$2,779,011
FUNDING BONDS—		Total valuation 1896.... <td>2,724,927</td>	2,724,927
6s, J&J, \$105,000	July 1, 1901	Assessment is ½ actual value.	
(Subject to call).		Total tax (per \$1,000).....	21.08
Total debt Mar., 1898....	\$105,000	Population 1890 was.....	11,069
Tax valuation, real.....	2,123,985	Population 1896 (est.).....	15,000
Tax valuation, personal.....	655,026		

INTEREST is payable by Kountze Bros., New York City.

BUTLER CO.—FRANK E. DIEFENDORF, Co. Cl'k.

County seat is David City.

LOANS—	When Due.	Sinking fund.....	\$15,000
COURT HOUSE BONDS—		Net debt Jan. 1, 1898.....	124,000
5s, J&J, \$25,000	July 1, 1899	Total valuation 1897.....	2,245,292
5s, J&J, 25,000	July 1, 1909	Assessment abt. 15 p. c. actual val.	
REFUNDING BONDS—		State & co. tax (per M.) '97.	\$24.70
5s, J&J, \$89,000	Jan. 1, 1912	Population 1890 was.....	15,454
Total debt Jan. 1, 1898....	\$139,000	Population 1897 (est.).....	17,000

TAX FREE.—All bonds of this county are exempt from taxation.

CASS COUNTY.—A. R. EIKENBARY, Treasurer.

County seat is Plattsmouth.

LOANS—	When Due.	Tax valuation, real.....	\$2,617,173
COURT HOUSE BONDS.		Tax valuation, personal.....	1,593,273
5s, Jan., \$80,000	Jan. 1, 1910	Total valuation 1897....	4,210,446
Subject to call after Jan. 1, 1900		Assessment about ½ actual value.	
Bonded debt Jan. 1, 1898....	\$80,000	State & co. tax (per M.) '97.	\$22.00
Sinking fund.....	12,000	Population in 1890 was.....	24,080

INTEREST on all bonds issued by this county is payable in New York.

CENTRAL CITY.—C. W. LEMASTERS, Mayor. L. G. COMSTOCK, Treasurer.

County seat of Merrick County.

Table with columns for LOANS, BRIDGE BONDS, WATER WORKS, and INTEREST. Includes dates and amounts for various bonds.

COLUMBUS.—W.M. BECKER, Clerk.

Columbus is in Platte County.

Table with columns for LOANS, WATER BONDS, and INTEREST. Includes dates and amounts for various bonds.

CUMING CO.—H. KOCH, Treasurer.

West Point is the county seat.

Table with columns for LOANS, REFUNDING BONDS, WEST PR. PRECINCT BONDS, and INTEREST. Includes dates and amounts for various bonds.

DAKOTA COUNTY.—GEO. C. BILL, Clerk.

County seat is Dakota.

Table with columns for LOANS, REFUNDING BONDS, and INTEREST. Includes dates and amounts for various bonds.

DODGE COUNTY.—O. A. MANVILLE, Clerk.

County seat is Fremont.

Table with columns for LOANS, BRIDGE BONDS, COURT HOUSE, and INTEREST. Includes dates and amounts for various bonds.

INTEREST is payable by Kountze Bros., New York City.

DOUGLAS CO.—M. H. REDFIELD, Clerk. GEO. HELMROD, Treasurer.

The county seat is Omaha.

Table with columns for LOANS, EXPOSITION BONDS, FUNDING BONDS, ROAD IMPROVEMENTS, and INTEREST. Includes dates and amounts for various bonds.

FAIRBURY.—D. B. CROPSEY, Mayor. JAY B. McDOWELL, Clerk.

This city is the county seat of Jefferson County.

Table with columns for LOANS, CITY HALL BONDS, FUNDING BONDS, ROAD IMPROVEMENTS, and INTEREST. Includes dates and amounts for various bonds.

FALLS CITY.—J. H. MILES, Mayor. EZRA E. METZ, Treasurer.

County seat of Richardson County.

Table with columns for LOANS, ELECTRIC LIGHT, WATER WORKS, SCHOOL BONDS, and INTEREST. Includes dates and amounts for various bonds.

INTEREST on school bonds is payable by the Treasurer of Richardson County; on city bonds at Kountze Bros., New York.

FREMONT.—WILLIAM FRIED, Mayor. J. C. CLELAND, Treasurer.

This is the county seat of Dodge County.

Table with columns for LOANS, CITY HALL BONDS, COURT HOUSE BONDS, PAYING BONDS, SEWER BONDS, and INTEREST. Includes dates and amounts for various bonds.

Table with columns for LOANS, DISTRICT PAVING, and Fremont Precinct—REFUNDING BONDS. Includes dates and amounts for various bonds.

The Precinct and School District bonds in the above table are not included in the city's total debt, as they are not payable from the city tax proper.

INTEREST on the sewer bonds, on the court house bonds and on the 5 per cent water bonds is payable at the Nebraska Fiscal Agency, New York; on all other city bonds at Fremont.

BONDED DEBT on January 1, 1898, was \$224,000; water debt (included), \$89,000; special assessment bonds (included), \$15,000. The city has at present no floating debt and no sinking fund.

ASSESSED VALUATION in 1897 of real estate was \$602,635; of personal property, \$189,333; total, \$791,968; total tax rate (per \$1,000), 1896, \$93-37 1/2. Property is assessed at "about 1/2 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. EDWARD HOOPER, Clerk.

County seat of Hall County.

Table with columns for LOANS, CITY HALL & JAIL BONDS, FUNDING BONDS, SEWER BONDS, WATER WORKS, and INTEREST. Includes dates and amounts for various bonds.

INTEREST is payable by Kountze Bros., New York City. BONDED DEBT, ETC.—The city's bonded debt on January 1, 1898, 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, 1898, was \$48,500.

ASSESSED VALUATION (about 15 per cent of actual value) in 1897 of real estate, \$539,518; personal property, \$147,000; railroad, \$46,612; total, \$733,135; tax rate per \$1,000, \$75-00, this including State tax \$7-37 1/2, county tax \$21-62 1/2, 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.

Table with columns for LOANS, HASTINGS & G. I. RR., and INTEREST. Includes dates and amounts for various bonds.

HAMILTON COUNTY.—F. W. HAMMOND, Treasurer.—County seat is Aurora.

Table with columns for LOANS, TAX VALUATION, and POPULATION. Includes amounts and dates.

HASTINGS.—G. J. EVANS, Mayor. E. A. FRANCIS, Clerk.

Hastings is the county seat of Adams County.

Table with columns for LOANS, INTERSECTION PAVING, RAILROAD AID, and INTEREST. Includes dates and amounts for various bonds.

INTEREST payable on all bonds in New York City at Nebraska's fiscal agency—Kountze Brothers.

TOTAL BONDED DEBT January 1, 1898, was \$255,000; sinking fund, \$33,160; net debt, \$221,840; water debt (included in total debt) \$110,000. The water plant owned by the city yields a revenue of over \$11,000 a year.

ASSESSED VALUATION in 1897 of real estate was \$442,103; of personal property, \$165,255; of railroads, etc., \$62,274; total, \$669,632; 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.

Table with columns for LOANS, WATER WORKS, and Hebron Precinct—RAILROAD AID. Includes dates and amounts for various bonds.

HOWARD COUNTY.—CHRIS. APPEL, Treas.

County seat is Saint Paul.

Table with columns for LOANS, BRIDGE BONDS, RAILROAD BONDS, REFUNDING BONDS, FUNDING BONDS, and INTEREST. Includes dates and amounts for various bonds.

INTEREST is payable in New York, except on bridge 6s.

JEFFERSON CO.—E. L. CLINE, Clerk.

The county seat of this county is Fairbury.

Table with columns for LOANS, COURT HOUSE BONDS, and INTEREST. Includes dates and amounts for various bonds.

Assessment about 1/6 actual value. State & co. tax (per M.)...\$23-125

Population 1890 was.....14,850 Population in 1898 (est.)...16,500

KEARNEY.—GEO. W. HULBERT, Mayor.

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 CITY 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.)

Bonded debt Jan. 1, '98. \$287,400 Floating debt..... 10,500 Total debt..... 297,900 Sinking fund..... 2,300 Net debt Jan. 1, 1898.. 295,600 Tax valuation, real..... 530,032 Tax valuation, personal 163,192 Total valuation, 1897.. 693,224 Assessment is 1/7 actual value. Total tax (per \$1,000)...\$98-37 Population in 1890 was.....8,074 Population in 1897 (est.)...7,000

INTEREST on the school bonds is payable at the office of the County Treasurer or by Kountze Bros., New York; on all other bonds at the City Treasurer's office.

LANCASTER CO.—The county seat is Lincoln.

LOANS—When Due. FUNDING BONDS—7s, J&J, \$140,000...Jan. 1, 1900 4s, J&J, 350,000...Mar. 1, 1905 (\$35,000 due y'ly) to Mar. 1, 1914 M. P. 2d ISSUE—5 1/2s Jan., \$100,000...Jan. 1, 1903 Total debt Aug. 20, 1896 \$590,000 Sinking fund assets..... 15,000 Net debt..... 575,000

Tax valuation, real.....\$7,581,350 Tax valuation, person'l 996,710 Tax valuation, railr'ds. 1,183,059 Total valuation 1896.. 9,761,119 Assessment 1/6 of actual value. State tax (per \$1,000)...\$7-625 County tax (per \$1,000)... 17-60 Population 1890 was.....76,395 Population in 1895 (est.)...70,000

INTEREST is payable at County Treasury.

LINCOLN.—FRANK A. GRAHAM, Mayor.

M. I. AITKEN, Treasurer. Lincoln is the county seat of Lancaster County.

LOANS—When Due. CHI. R. L. & PAC. RR.—5s, J&J, \$50,000...Oct. 1, 1900 DISTRICT PAVING BONDS—6s,, \$400,000...Various. FR. ELK. & MO. VAL. RR.—5s, J&J, \$50,000...July 1, 1906 Subject to call at any time. FUNDING BONDS—6s, July, \$20,000...July 10, 1902 6s, Sept., 9,500...Sept. 1, 1902 6s, Sept., 118,000...Sept. 1, 1912 Optional after Sept. 1, 1902 6s, ann., \$90,000...Jan. 1, 1914 Subject to call after Jan. 1, 1904 5 1/2s, A&O, \$27,000...Apr. 1, 1906 Subject to call at any time. INTERSECTION PAVING—5s, J&J, \$100,000...July 1, 1902 5s, J&J, 100,000...July 1, 1907 5s, J&J, 100,000...Aug. 1, 1910 Subject to call Aug. 1, 1900 5s, J&J, \$50,000...July 1, 1912 Optional after July 1, 1902 MISSOURI PACIFIC RR.—5s, J&J, \$50,000...Nov. 1, 1905 5s, J&J, 20,000...Jan. 1, 1906 REFUNDING BONDS—6s,, \$44,015...1905 (Subject to call after 1902.)

LOANS—When Due. REFUNDING BONDS—(Con.) 5 1/2s, A&O, \$30,000...Oct. 1, 1902 5 1/2s, J&J, 25,000...Dec. 20, 1905 Subject to call at any time. 5s,, \$26,000...1917 (Subject to call after 1907.) SEWER BONDS—5s, M&S, \$80,000...Sept. 1, 1906 Subject to call at any time. 5s, J&J, \$20,000...Aug. 1, 1910 Subject to call at any time. WATER BONDS—6s, May, \$7,000...May 26, 1902 6s, May, 3,000...May 29, 1902 6s, May, 10,000...May 29, 1904 6s, Nov., 35,000...Nov. 26, 1904 6s, Dec., 15,000...Dec., 1904 6s, Feb., 40,000...Feb. 24, 1905 5s, ann., 26,600...Dec. 1, 1904 (\$2,660 due y'ly) to Dec. 1, 1913 5s, A&O, \$10,000...Oct. 15, 1907 5s, J&J, 10,000...July 1, 1902 5s, A&O, 47,000...Oct. 1, 1912 Optional after Oct. 1, 1902 SCHOOL BONDS—5s, J&D, \$50,000...Dec. 1, 1914 Subject to call after Dec. 1, 1924

PAR VALUE.—Bonds are mostly for \$1,000 each.

INTEREST.—Interest is payable in New York at Kountze Bros.

TOTAL DEBT.—The bonded debt on Sept. 1, 1897, was \$1,169,100; district paving bonds, not considered part of the city debt, \$400,000; floating debt about \$35,000. In 1892 the total debt was \$1,335,000. School debt in September, 1897, was \$50,000.

TOTAL ASSESSED VALUATION in 1897 was \$5,100,470; total tax rate (per \$1,000) \$81.00. Property is assessed at one-tenth of its actual value.

POPULATION.—In 1890, 55,154; in 1880, 13,003; in 1898 (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.

LOANS—When Due. FUNDING BONDS—7s, M&N, \$44,000...May 1, 1903 Subject to call at any time. 6s,, \$150,000...Jan. 1, 1908 Subject to call at any time. PAVING BONDS—6s,, \$22,000...Sept. 1, 1908 Subject to call at any time. 6s,, \$15,000...July 1, 1910 SEWER BONDS—6s,, \$32,000...Sept. 1, 1908 Subject to call at any time. 6s,, \$8,000...Aug. 1, 1910 Subject to call at any time.

LOANS—When Due. NEB. CITY SCHOOL DISTRICT—6s,, \$20,000...June 1, 1909 Subject to call after June 1, 1899 Bonded debt Jan. 1, 1898 \$282,850 Floating debt..... 4,000 Total debt Jan. 1, 1898.. 286,850 Tax valuation 1897..... 750,765 Assessment 1/7 to 1/10 actual value. Total tax (per \$1,000) '97...\$80-00 Population in 1890 was.....11,494 Population in 1880 was..... 4,183 Population in 1897 (est.)...12,000

INTEREST is payable in New York at Kountze Brothers. The total debt given above does not include the School District bonds.

NORFOLK.—ALEX. BEAR, Mayor.

J. C. STILL, City Clerk. This city is in Madison County.

LOANS—When Due. FIRE DEPARTMENT—6s, J&J, \$7,000...Sept. 15, 1902 6s, F&A, 7,500...Aug. 24, 1911 FUNDING BONDS—6s, F&A, \$7,500...Aug. 24, 1911 SEWER BONDS—6s, J&J, \$8,000...Sept. 15, 1907 WATER BONDS—6s, Nov., \$40,000...1913 Subject to call. Int. is payable at New York City. Bonded debt Apr. 1, 1897 \$70,000

Floating debt (about)..... \$2,000 Total debt..... 72,000 Sinking fund assets (abt.) 3,500 Net debt Apr. 1, 1897.. 68,500 Water debt (included).... 40,000 School dist. debt (add'l)... 30,000 Tax valuation, real.....237,266 Tax valuation, personal.. 81,954 Total valuation 1896...319,220 Assessment about 1/10 actual value. Tax rate (per \$1,000)...\$73-45 Population in 1890 was.....3,038 Population in 1897 (est.)...5,000

OMAHA.—FRANK E. MOORES, Mayor.

A. G. EDWARDS, Treasurer. Omaha is situated in Douglas County.

Table with columns: LOANS—When Due, LOANS—When Due. CITY HALL BONDS—4 1/2s, J&S, \$100,000...July, 1910 5s,, 25,000...Mar., 1908 5s,, 100,000...Oct., 1909 5s,, 100,000...June, 1911 5s,, 175,000...Feb., 1912 FIRE ENGINE—4 1/2s,, \$50,000...1910 PAVING BONDS—5s, M&N, \$100,000...May, 1903 5s, J&J, 100,000...July, 1904 5s, F&A, 50,000...Aug., 1905 5s, J&J, 50,000...Oct., 1906 5s, A&O, 50,000...Jan., 1906 5s, M&S, 75,000...Sept., 1907 5s,, 100,000...May, 1908 5s,, 75,000...Apr., 1909 5s,, 50,000...May, 1912 5s,, 100,000...Aug., 1913 4 1/2s,, 75,000...July, 1910 4 1/2s,, 25,000...Oct. 1, 1917 FUNDING BONDS—7s, M&N, \$66,100...Nov., 1900 5s, J&D, 100,000...June, 1905 LIBRARY BONDS—5s, M&N, \$100,000...May, 1912 PARK BONDS—5s,, \$400,000...June, 1912 RENEWAL—5s,, \$100,000...Apr., 1909 SCHOOL DISTRICT BONDS—5s,, \$200,000...1908 5s,, 385,000...1912 SEWER BONDS—6s, M&S, \$100,000...Sept., 1901 6s, J&D, 100,000...June, 1903 5s, J&J, 70,000...July, 1904 5s, M&S, 100,000...Sept., 1907 5s,, 100,000...May, 1908 5s,, 100,000...Apr., 1909 5s,, 50,000...1912 4 1/2s,, 100,000...Aug., 1913 4 1/2s,, 50,000...July, 1910 4 1/2s, F&A, 100,000...Aug., 1906 Special Assessment Bonds—CURBING & GUTTERING—6s, yearly, \$34,950...1898-1900 ALLEY PAVING—6s, yearly, \$14,100...1898-1900 DISTRICT PAVING BONDS—6s, yearly, \$167,300...1898-1900 GRADING BONDS—5s & 6s,, \$145,500...1898-1904 STREET IMPROVEMENT—5s and 6s, \$739,500...1898-1904 4 1/2s,, 74,000...1898 to 1907 RENEWAL BONDS—4 1/2s,, \$326,400... 4 1/2s,, 206,500...Jan. 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.

Table with columns: Jan. 1, 1898, Jan., 1897, Jan. 1, '96, Jan. 1, '94. Total bonded debt...\$3,036,100 \$3,011,100 \$3,011,100 \$3,011,100 Sinking funds..... 25,000 25,000 25,000 15,085

Net debt..... \$2,996,015

In addition to the above the assessment bonds (payable by special assessment) on January 1, 1898, amounted to \$1,634,250; and on the same 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 1/3 cash value," and tax rate have been as follows:

Table with columns: Assessed Valuation, Tax Rate. Years, Real, Personal, Total, per \$1,000. 1898.....\$27,423,970 \$5,625,533 \$33,049,503 \$24-00 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

POPULATION.—In 1890 it was 140,452; in 1880 it was 30,518; in 1870 it was 16,083.

OTOE COUNTY.—H. R. CHRISTIE, Co. Clerk.

County seat is Nebraska City.

LOANS—When Due. FUNDING BONDS—5s, A&O, \$50,000...Apr. 1, 1909 Subject to call at any time. REFUNDING BONDS—6s, M&N, \$85,000...May 1, 1906 Subject to call at any time. 4s, J&J, \$77,000...July 1, 1914 Subject to call after July 1, 1904 5s, F&A, \$165,000...Feb. 1, 1909 Subject to call at any time. 5s, J&J, \$78,000...July 1, 1909 SINKING FUND BONDS—4 1/2s,, \$40,000...Dec. 1, 1915 Subject to call after Dec. 1, 1905 Total debt Feb. 1, 1898.. \$495,000 Tax valuation, real.....3,400,783 Tax valuation, personal, 1,263,627 Total valuation 1897... 4,664,410 Assessment is 1/4 actual value. Total tax (per \$1,000) '96...\$24-50 Population in 1890 was..... 25,403 Population in 1898 (est.)... 23,000

INTEREST is payable at the office of the County Treasurer.

TAX FREE—All the county's bonds are exempt from taxation.

PAWNEE COUNTY.—C. E. PIERCE, City Clerk.

This village is in Pawnee County.

LOANS—When Due. ELECTRIC LIGHT BONDS—7s, Aug., \$4,000...Due in 20 years WATER WORKS—6s, J&J, \$28,000...Jan. 1, 1909 Subject to call after Jan. 1, 1899 Floating debt..... \$1,200 Total debt Mar. 1, 1898.. 33,200 Total valuation 1896...\$240,000 Assessment about 1-5 actual value. Tax rate (per \$1,000) 1897 \$73-00 PAWNEE CITY PRECINCT—Railroad loan—6s,, \$13,000...July 1, 1906 Population of village 1890...1,550 Population in 1895 (est.)...2,400

PLATTE COUNTY.—G. W. PHILLIPS, Clerk.

County seat is Columbus.

LOANS—When Due. REFUNDING—4 1/2s, J&J, \$86,000...July 1, 1910 Subject to call after July 1, 1900 Total debt Jan., 1898... \$86,000 Tax valuation 1897...2,347,622 Population 1890 was.....15,437 Population 1880 was..... 9,511 Population in 1897 (est.)...18,500

INTEREST payable at County Treasury.

PLATTSMOUTH.—JOHN A. GUTSCHE, Mayor.

B. C. KERR, City Clerk. This city is the county seat of Cass County.

LOANS—When Due. REFUNDING BONDS—5s, F&A, \$21,000...Aug. 1, 1905 HIGH SCHOOL REFUNDING—6 1/2s, F&A, \$53,000...Aug. 1, 1905 PAVING BONDS—6s, A&O, \$10,000...Apr. 1, 1908 OMAHA SOUTHERN RR.—6s, May, \$40,000...May 1, 1910 subject to call after May 1, 1905 RAILROAD REFUNDING BONDS—6s, Jan., \$25,000...Jan. 1, 1901 6s,, 10,000...July 1, 1910 subject to call. SEWER BONDS—6s, M&N, \$40,000...May 1, 1903

BONDED DEBT Feb. 15, 1898, was \$199,000; floating debt, \$10,000; total debt, \$209,000.

ASSESSED VALUATION in 1896 of real estate was \$392,545; of personal property, \$142,668; total, \$535,173; total tax rate (per \$1,000), \$83-00. Property is assessed at about 1/4 to 1/5 of its value.

POPULATION.—In 1890 was 8,392; in 1880 was 4,175. In 1897 according to local figures, the population was 8,500.

RICHARDSON CO.—County seat is Falls City.
 Bonded debt (last returns), \$90,000
 County has no floating debt.
 Tax valuation 1896, \$3,164,939
 Assessment is 1-5 actual value.

State tax (per \$1,000).....	\$7.14
County tax (per \$1,000).....	17.20
Population in 1890 was.....	17,574
Population 1884 (est.).....	23,000

TAX FREE.—The bonds are exempt from taxation.

SAUNDERS CO.—J. L. COLEMAN, Treasurer.
 County seat is Wahoo.

LOANS—	When Due.	Net debt Jan. 1, 1898.....	\$90,000
RAILROAD BONDS—		Total valuation 1897.....	3,190,332
4½s, J&J, \$100,000.....	Jan. 1, 1907	Assessm't about 1-10 actual value.	
Subject to call about Jan. 1, 1902			
Interest is payable at Lincoln.			
Total debt Jan. 1, 1898..		Total tax (per \$1,000) '97.....	\$27.00
Sinking fund.....		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.	Tax valuation, real.....	\$133,997
RAILROAD BONDS—		Tax valuat'n, pers'l & RR.....	54,111
6s, July, \$15,000.....	July 1, 1907	Total valuation 1897.....	188,108
WATER WORKS—			
6s, Sept., \$30,000.....	Sept. 16, 1909	Assessm't less than ½ actual value.	
Subject to call at any time.			
Total debt Feb. 1, 1898..		Total tax (per \$1,000).....	\$75.125
		Population in 1890 was.....	2,108
		Population in 1897 (est.).....	2,250

SEWARD CO.—D. D. REMINGTON, Treasurer.
 County seat is Seward.

LOANS—	When Due.	Tax valuation, 1897.....	\$2,417,602
RAILROAD-AID BONDS—		Assessment about 1-5 actual value.	
4½s, J&J, \$90,000.....	May 15, 1904	State & Co. tax (per M) '97.....	\$21.28
Subject to call.			
Bonded debt Mar. 4, 1898		Population in 1890 was.....	16,140
		Population 1897 (est.).....	16,400

SHERMAN CO.—FRANK BADURA, Treasurer.
 County seat is Loup City.

LOANS—	When Due.	Tax valuation 1897.....	\$349,290
RAILROAD BONDS—		Assessment about 1-5 actual value.	
6s, Oct., \$38,000.....	Sept. 1, 1906	State & co. tax (per \$1,000).....	\$30.00
REFUNDING BONDS—			
5s, Oct., \$20,000.....	Sept. 27, 1908	Aver. sch'ol tax (per \$1,000).....	12.00
4s, Oct., \$9,000.....	Sept. 1, 1912	Population 1890 was.....	6,399
Total debt Mar. 26, 1897..		Population 1898 (est.).....	7,000

SOUTH OMAHA.—{ T. H. ENSOR, Mayor.
 { F. A. BROADWELL, Treasurer
 This city is in Douglas County.

LOANS—	When Due.	SEWER REFUNDING BONDS—	
FUNDING BONDS—		5s, J&D., \$62,000.....	June 1, 1915
6s, Oct., \$35,000.....	Oct. 1, 1898	VIADUCT BONDS—(Ref.)	
6s, July, 70,000.....	July 1, 1899	5s J&D, \$78,000.....	June 1, 1915
PAVING BONDS—			
6s, A&O, \$12,000.....	Oct. 1, 1898	STREET IMPROVEMENT BONDS—	
6s, J&D, 30,000.....	June 1, 1901	Curbing 6s.....	\$14,773
		Grading 6s.....	49,454
		Paving 6s.....	184,766
		Sewer 6s.....	4,600

INTEREST is payable by Kountze Bros., New York.
 TOTAL BONDED DEBT on February 13, 1898, was \$307,000;
 Street improvement bonds (additional) \$253,594. The street improve-
 ments will be redeemed by special assessment and are not considered
 as part of the city debt.
 ASSESSED VALUATION in 1897 was \$1,698,000; city tax rate (per
 \$1,000) 1897, \$44.50; 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.—W. W. HOPPER, Clerk.
 This city is in Nuckolls County.

RAILROAD AID—	When Due.	Tax valuation, real.....	\$241,900
7s, Oct., \$13,000.....	July 1, 1907	Tax valuation, personal.....	39,910
6s, Oct., 5,400.....	Sept. 1, 1908	Total valuation, 1895.....	281,810
WATER WORKS—			
5s, M&N, \$25,000.....	Nov. 1, 1908	Assessment about 1-5 act. value.	
Subject to call at any time.			
Total debt Jan. 21, 1898..		SUPERIOR SCHOOL DISTRICT—	
Sinking fund.....		6s, Oct., \$12,000.....	Aug. 1, 1909
Net debt Jan. 21, 1898..		Population 1890 was.....	1,614
		Population 1890 was.....	458
		Population 1895 (est.).....	2,000

SYRACUSE.—{ L. H. ARENDS, Mayor.
 { WM. STANBRO, Clerk.
 Syracuse is in Otoe County.

LOANS—	When Due.	Tax valuation, 1897.....	\$94,000
WATER BONDS—		Tax rate (per \$1,000) '97.....	\$9.40
6s, Sept. 15, \$10,500.....	Sept. 15, 1914	Assessment about ½ actual value.	
Optional after Sept. 15, 1899			
Total debt Jan., 1898.....		Total tax per \$1,000.....	\$56.50
		Population 1890.....	1,495

INTEREST is payable in New York at the Nebraska fiscal agency.

TECUMSEH.—C. E. SMITH, Clerk.
 This city is the county seat of Johnson Co.

LOANS—	When Due.	WATER WORKS—	
CITY HALL AND ELECTRIC LIGHT—		6s, Oct., \$21,000.....	May 1, 1908
6s, Oct., \$9,400.....	Jan. 1, 1910	Subject to call at any time.	
Subject to call after Jan. 1, 1900			
		Population 1890 was.....	1,654
		Population in 1893 (est.).....	2,000

WASHINGTON CO.—W. GAULDRIE, Clerk.
 County seat is Blair.

LOANS—	When due.	Tax valuation, real.....	\$1,740,853
COURT HOUSE—		Tax valuation, per l.....	710,387
6s, J&J, \$35,000.....	July 1, '07 & '09	Total valuation 1895.....	2,451,240
RAILROAD BONDS—			
8s, July, \$75,000.....		Total valuation 1897.....	2,456,764
REFUNDING BONDS—			
5s, A&O, \$150,000.....	Apr. 1, 1910	Assessment abt. 1-6 actual value.	
Bonded debt, Mar., 1898.....		Total tax (per \$1,000).....	\$23.625
Floating debt.....		Population 1890 was.....	11,869
Total debt Mar. 1898.....		Population 1880 was.....	8,631
		Population 1897 (est.).....	15,935

INTEREST on the 8 per cent bonds is payable at the office of the
 County Treasurer; on others at the State Fiscal Agency, New York.

YORK.—{ B. KING, Mayor.
 { I. A. BAKER, Clerk.
 This is the county seat of York County.

LOANS—	When Due.	Total debt Jan., 1898.....	\$34,600
CITY HALL BONDS—		Tax valuation, real.....	175,348
6s, J&J, \$7,000.....	Jan. 1, 1909	Tax valuation, personal.....	79,766
FUNDING BONDS—			
6s, J&D, \$4,600.....	Dec. 1, 1909	Total valuation, 1897.....	255,114
Subject to call after Dec. 1, 1899			
RAILROAD AID—			
6s, July, \$10,000.....	July 1, 1907	Assessment about 1 ½ actual value.	
6s, Oct., 13,000.....	Oct. 1, 1907	Total tax (per \$1,000).....	\$90.00
		Population 1890 was.....	3,405
		Population 1880 was.....	1,259

INTEREST on all bonds is payable in New York City.
 TAX FREE.—All bonds are exempt from taxation.

YORK COUNTY.—{ J. D. WHITE, Clerk.
 { N. JOHNSON, Treasurer.
 County seat is York.

LOANS—	When Due.	Tax valuation 1897.....	\$2,149,794
REFUNDING BONDS—		Assessment about ¼ actual value.	
6s, F&A, \$39,000.....	Aug. 1, 1905	County tax (per M.) '97.....	\$17.12½
Subject to call at any time.			
Total debt Jan. 1, 1898..		Population in 1890 was.....	17,279
		Population in 1880 was.....	11,170

INTEREST is payable in New York City.

State of Kansas.

ITS
 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
 Total area of State (square miles) - - - - - 81,318
 State Capital - - - - - Topeka
 Governor (term exp. 2d Mon. Jan. '99) - - - - - J. W. Leedy
 Secretary of State (term ends 2d Mon. Jan. '99) - W. E. Bush
 Treasurer (term ends 2d Monday Jan. '99) - D. H. Heflebower
 Legislature meets biennially in odd years on the 2d Tuesday
 in January. There is no limit to length of sessions, but mem-
 bers can receive pay for only 50 days services in the aggregate

INCIDENTS IN STATE ORGANIZATION, ETC.—See STATE AND
 CITY SUPPLEMENT of April, 1893, page 124, for the facts and statements
 heretofore given under this head.

HISTORY OF DEBT.—When Kansas was admitted into the Union
 as a State (in 1861) it had a bonded debt of \$150,000. The Constitution
 of 1859 limited the debt-making power to one million dollars (with
 certain restrictions and exceptions, as more fully described below. In
 1866 the bonded debt was \$630,775, of which the State owned \$28,650.
 In 1878 the total bonded debt was \$1,181,975, of which the State
 owned \$713,600. The bonded debt January 1, 1898, was \$632,-
 000, of which \$514,000 was held by permanent school fund and \$9,000
 by university permanent school fund.

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	P. Ct.	Payable.	When Due.		
* Capitol bonds, 1865.....	7	J & J	July 1, 1898	\$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.....	7	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 Jan. 1, 1898, was \$632,000, of which \$523,000
 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:

Years.	Total Equal-ized Valuation.	State Tax p. \$1,000.	Years.	Valuation.	State Tax
1897.....	\$325,181,772	\$4.10	1895.....	\$348,459,943	\$4.25
1895.....	329,939,031	4.25	1880.....	248,846,811	4.01
1893.....	356,621,818	3.08	1876.....	160,570,761	5.50
				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 subse-
 quent one which forbids the State being a party to internal improve-
 ments.

DEBTS, annual tax; proceeds. For the purpose of defraying extraordi-
 nary 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 appropri-
 ation 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 State except as here 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, then it shall be the duty of the Legislature next after such election to enact such law and create such debt, subject to all the provisions and restrictions provided in the preceding section of this article.

Borrow money. The State may borrow money to repel invasion, suppress insurrection or defend the State in time of war; but the money thus raised shall be applied exclusively to the object for which the loan was authorized, or to the repayment of the debt thereby created.

Internal improvements. The State shall never be a party in carrying on any works of internal improvement.

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 extensive that our limited space here does not admit of even a brief digest. The reader will, however, find the ground very fully covered in a series of articles which were published in the CHRONICLE, Vol. 53, pages 854 and 942, and Vol. 54, pages 42 and 128.

POPULATION OF STATE.—The population of Kansas has been as follows in the years named: 1895.....1,334,734 1870..... 364,399 1890.....1,427,096 1860..... 107,206 1880..... 996,096

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 appointed 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. Abilene is in Dickinson County. Bonds all optional. The city is making arrangements to refund at 5 per cent the \$35,000 of railroad bonds.

Table with columns: When Due, Bonded debt Mar. 1, 1893, Total tax valuation '97, Assessment is about 1/4 actual val., Tax rate (per \$1,000) '97, Population in 1895, Population in 1898 (est.).

INTEREST on the city hall bonds is payable at the State treasury; on all other bonds in New York.

ALLEN COUNTY.—JAMES WAKEFIELD, Clerk. County seat is Iola.

Table with columns: When Due, Tax valuation, RR., Total valuation, 1896, Assessment about 1/2 actual value, Total tax (p. \$1,000), Population, 1890, Population, 1898.

INTEREST is payable at the State Fiscal Agency, New York.

ANDERSON CO.—County seat is Garnett.

Table with columns: When Due, Total debt July 1, 1896, Sinking fund, Net debt July 1, 1896, Tax valuation, real, Tax valuation, personal, Total valuation, 1896, Assessment is 35 p. c. actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1895 was.

ANTHONY CITY.—{ JOHN D. BROWN, Mayor. { J. P. HORTON, City Clerk. This city is in Harper County.

Table with columns: When Due, Floating debt, Total debt, Apr. 1, 1898, Anth. twship bds. (add.), School dist. debt (add'l), Assessed valuation 1896, Assessed valuation 1895, Assessment about 3/4 actual value, Total tax (per \$1,000) 1895, Population in 1896 was, Population in 1890 was, Population in 1880 was.

TAX FREE.—All above bonds are exempt from taxation in Kansas.

ARGENTINE.—{ F. A. WILLARD, Mayor. { J. C. LONG, Clerk. Argentine is in Wyandotte County.

Table with columns: When Due, Floating debt, Total debt, Sinking fund, Net debt Jan. 1, 1897, Tax valuation, real, Tax valuation, personal, Total valuation 1896, Assessment is 1/4 actual value, City tax (per \$1,000), School tax (per \$1,000), Population in 1890 was, Population in 1896 was.

TAX FREE.—All bonds issued by this city are exempt from taxation. INTEREST is payable at the Kansas Fiscal Agency, New York City.

ARKANSAS CITY.—{ J. W. SPARKS, Mayor. { O. INGERSOLL, City Clerk.

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, which is not included in the total debt. The works are now in the hands of a receiver.

Table with columns: When Due, CITY BUILDING, FUNDING BONDS, INTERNAL IMPROVEMENT, RAILROAD AID, RAILROAD AID—(Con.), REFUNDING BONDS, SEWER BONDS, WATER BONDS.

PAR VALUE OF BONDS.—The bonds are all for \$1,000, except the RR. Aid 6s due in 1916, the water 6s due 1901 and the funding bonds due 1906, which are for \$500.

INTEREST is payable at the City Treasurer's office or at the Kansas Fiscal Agency, New York.

TOTAL DEBT.—Bonded debt on Jan. 1, 1898, was \$107,500; sinking fund, \$4,528. The city has no floating debt. This total does not include school bonds, which amounted on Jan. 1, 1898, to \$100,000, the internal improvement bonds, amounting to \$26,757, the mortgage on water works, or \$8,000 of sewer bonds payable by special tax on property adjoining.

ASSESSED VALUATION in 1897 of real estate was \$514,157; personal property, \$220,600; total, \$734,757; total tax per \$1,000 is \$67.75. In 1893 the total valuation was \$1,131,086. Real estate is assessed at about 1/5 and personal property at about 1/3 of actual value.

POPULATION in 1890 was 8,347; in 1880 was 1,012; in 1895 it was 6,904.

ATCHISON.—{ W. T. F. DONALD, Mayor. { A. C. TRUEBLOOD, City Clerk.

Table with columns: When Due, BOARD OF EDUCATION BONDS—Building Loans, UNREFUNDED BONDS, REFUNDING BONDS.

INTEREST is payable in New York City and Atchison.

TOTAL DEBT, ETC.—The total bonded debt in January, 1898, was \$684,600, not including the Board of Education bonds.

ASSESSED VALUATION.—In 1897 the assessed valuation (which is about 1/4 of the actual value) of real estate was \$1,722,210; personal property, \$376,510; railroads, \$114,030, making a total valuation of \$2,212,750. The tax rate (per \$1,000) was as follows: State tax, \$4.70; county tax, \$21.20; city tax, \$25.00, and school tax, \$14.50; total for 1897, \$65.40.

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.

ATCHISON CO.—WM. BOWMAN, Treasurer. County seat is Atchison.

Table with columns: When Due, Total valuation 1897, Assessment about 1/4 actual value, State tax (per \$1,000) '97, County tax (per \$1,000), Average school tax, Population 1890 was, Population 1880 was, Population in 1897 (est.), Tax valuation, railroads.

INTEREST is payable at the Kansas State Fiscal Agency, N. Y. City

BARBER COUNTY.—County seat is Medicine Lodge.

Table with columns: When Due, Interest is payable in New York, Bonded debt July 1, '96, Sinking fund, Total valuation 1896, Assessment is 1/2 actual value, State tax (per \$1,000) '95, County tax (per \$1,000), Average school tax, Population in 1895 was, Population 1890 was, Population 1880 was.

BOURBON CO.—CHAS. LOVE, Treasurer. County seat is Fort Scott.

Table with columns: When Due, Tax valuation, per. & RR., Total valuation 1897, Assessment is 35 p. c. actual value, Total tax (per \$1,000) '97, Population in 1895 was, Population in 1890 was.

INTEREST is payable in New York City at the Kansas State Fiscal Agency.

BROWN COUNTY.—D. P. LESLIE, Clerk. County seat is Hiawatha.

Table with columns: When Due, Tax valuation, personal, Total valuation 1897, State tax (per \$1,000), County tax (per \$1,000), Population 1890 was, Population 1896 was, Population 1897 was.

Real estate is assessed at about one-fifth of its actual value; personal property one-third.

INTEREST is payable at the National Bank of Republic, New York City.

CHANUTE.—{ JOHN C. BILES, Mayor. { J. W. BUCHANAN, City Clerk. Chanute is in Neosho County.

Table with columns: When Due, WATER WORKS BONDS.

Total debt Jan. 1, 1897 .. \$56,500
Tax valuation, real..... 247,774
Tax valuation, personal... 89,369
Tax valuation, RR..... 56,422
Total valuation 1896.....393,565

Assessment about 1/3 actual value.
Total tax (per \$1,000).....\$49.50
Population in 1895.....3,551
Population in 1890 was.....2,826

INTEREST on the city's bonds is payable at the Kansas Fiscal Agency, New York City.

CHAUTAUQUA CO.—T. L. HARGROVE, Clk.

County seat is Sedan.

LOANS—
RAILROAD BONDS—
Jan., \$140,000.....Jan. 1, 1917
Interest payable at New York.
Bonded debt Feb. 1, '98.. \$140,000
Floating debt..... 4,530
Total debt Feb. 1, 1898.. 144,530
Tax valuation, real.....1,243,916
Tax valuation, personal. 274,630

Tax valuation, railr'ds. \$436,463
Total valuation 1896.....1,995,009
Total valuation 1897.....2,141,560
Assessment is 2/3 actual value.
Total tax (per \$1,000) '97..\$45.884
Population 1890 was.....12,297
Population 1895 was.....10,208
Population 1897 was.....10,024

CHETOPA.—CARL J. SIMONS, Clerk.

This city is in Labette County.

LOANS—
REFUNDING BONDS—
.....\$55,000.....Jan. 1, 1917
Bonded debt, Jan. 26, '98..\$55,000
Floating debt..... 1,200
Total debt Jan. 26, 1898.. 56,200

Assessed valuation 1897..\$194,116
Assessment about 1/3 actual value.
Tax rate (per \$1,000) '97...\$67.50
Population in 1890 was..... 2,265
Population in 1898 (est.).... 3,000

INTEREST payable at the Kansas State Fiscal Agency in New York City.

CLARK COUNTY.—W. C. DUGAN, Treasurer.

County seat is Ashland.

LOANS—
COURT HOUSE—
M&S, \$20,000.....Mar. 1, 1908
JAIL BONDS—
.....\$2,000.....Feb. 21, 1910
RAILROAD AID—
A&O, \$121,300....Apr. 10, 1919
REFUNDING—
F&A, \$25,000....Feb. 21, 1907
(\$5,000 every 2 yrs) to Feb. 21, '15

Bonded debt Jan. 1, '98. \$168,300
Tax valuation, real..... 782,690
Tax valuation, personal 182,807
Total valuation 1897..... 965,497
State and Co. tax per \$1,000..\$26.90
School tax (per \$1,000)..... \$20.00
Population 1890 was.....2,357
Population 1880 was..... 163
Population 1895 was.....1,529

CLAY CENTRE.—(P. M. CONRAD), Mayor.
(WALTER PUCKEY, Clerk.

This place is in Clay County.

LOANS—
C. R. I. & P. RAILWAY BONDS—
J&D, \$17,000.....Dec. 15, 1907
WATER BONDS—
M&S, \$35,000....Mar. 20, 1913
Total debt April 1, 1898.. \$52,000

Tax valuation, real.....\$2,022,748
Tax valuation, personal. 317,565
Tax valuation, railroad. 524,720
Total valuation 1897.....2,865,033
Population in 1890 was.....2,802
Population in 1880 was.....1,753
Population in 1897 was.....3,058

CLAY COUNTY.—J. G. COWELL, Co. Clerk.

County seat is Clay Centre.

LOANS—
BRIDGE BONDS—
J&J, \$10,000.....Aug. 4, 1905
J&J, 15,000.....Jan. 1, 1906
J&J, 9,000.....Dec. 1, 1907
FUNDING BONDS—
J&J, \$43,000.....July 6, 1911
RAILROAD AID BONDS—
J&J, \$13,000.....Jan. 16, 1902
REFUNDING RR. BONDS—
J&D, \$95,000.....

Total debt Feb. 18, 1898. \$189,000
Sinking fund..... 1,368
Net debt Feb. 18, 1898..... 187,631
Tax valuation, real.....2,022,748
Tax valuation, per. & RR. 842,285
Total valuation 1897.....2,865,033
Assessment 1 1/4 actual value.
Total tax (per \$1,000) 1897..\$19.25
Population in 1890 was.....16,164
Population in 1897 was.....15,703

INTEREST is payable in New York by the National Bank of the Republic.

CLOUD COUNTY.—A. R. MOORE, Clerk.

County seat is Concordia.

LOANS—
COURT HOUSE—
J&J, \$26,500.....July 1, 1908
Subject to call.
FUNDING—
J&J, \$9,000.....July 1, 1898-1906
J&J, 5,000.....July 1, 1899-1903
POOR HOUSE—
J&J, \$5,000.....July 1, 1901
RR. AID—
Jan., \$70,000.....Jan. 1, 1908

Total debt Mar., 1896... \$116,500
Sinking fund..... 6,700
Net debt Mar., 1896..... 109,800
Tax valuation, real.....2,500,187
Tax valuation, per. & RR. 972,879
Total valuation 1896.....3,473,066
Assessment is 1/2 actual value.
Total tax (per \$1,000).....\$46.60
Population in 1890 was.....19,295
Population in 1895 was.....17,035

INTEREST on the court house bonds is payable at Topeka, Kansas; on the funding bonds at New York and Topeka; on others at New York.

COFFEY CO.—M. M. KIGER, Treasurer.

County seat is Burlington.

LOANS—
BRIDGE BONDS—
Aug., \$10,000.....Aug. 15, 1901
RR. AID BONDS—
Mar., \$95,000.....Mar. 31, 1907
Total debt Aug., 1897.....\$105,000
Sinking fund..... 11,000

Net debt Aug., 1897..... \$94,000
Tax valuation 1897.....3,505,377
Assessment is 1/3 actual value.
State & Co. tax (per \$1,000) \$10.00
Population 1890 was.....15,856
Population 1880 was.....11,438
Population 1897 was.....16,027

COFFEYVILLE.—(JNO. M. WALKER, Deputy City Clk.
(JOHN F. CLOSSEN, Treasurer.

This city is in Montgomery County.

LOANS—
Bonded debt.....\$3,573
Improvement bonds..... 4,152
Funding bonds..... 7,500
Railroad-aid bonds..... 2,500
Water-works bonds.....49,000
Sewer bonds.....20,511
Bonded debt Jan. 15, 1898. 87,236

Floating debt.....\$13,576
Total debt Jan. 15, 1898..10,812
Sinking fund assets..... 1,901
Net debt Jan. 15, 1898.. 98,911
Total valuation 1897.....373,508
Assessment about 1/2 actual value.
Population in 1890 was.....2,282
Population in 1898 (est.)....6,000

COMANCHE CO.—W. V. JACKSON, Treasurer.

The refunding bonds to the amount of \$133,000 were issued to pay maturing bonds and interest due. The fraud was committed by or through the negligence of State officials, and the county expects to have the State assume the debt, this having been recommended by the court.

County seat is Coldwater.

LOANS—
FUNDING BONDS—
6s, J&J, \$30,000.....Jan. 1, 1912
JAIL BONDS—
6s, J&J, \$3,000.....Sept. 1, 1919
REFUNDING BONDS—
6s, J&J, \$133,000.....July 1, 1920

When Due.
Bonded debt Jan. 1, '98. \$166,000
Floating debt about..... 6,000
Total debt Jan. 1, '98, abt. 172,000
Tax valuation 1897..... 918,985
Total tax (per \$1,000) '94 24.00
Population in 1890 was.....2,549
Population in 1897 (est.)....1,500

Real estate is assessed at one-third of its actual value.
INTEREST is payable at the Kansas Fiscal Agency, New York.

CONCORDIA.—This city is in Cloud County.

Water bonds, 5s..... \$45,000
Funding bonds, 6s..... 14,500
Total debt Mar., 1898..... 59,500
Total valuation 1897..... 439,923

Tax rate (per 1,000) 1897...\$59.00
Population in 1890 was.....3,184
Population 1896 about.....3,000

COWLEY CO.—(S. J. WEIR, County Clerk.
(F. H. CONKRIGHT, Treasurer.

LOANS—
K. C. L. & So. K. RR.—
7s,.....\$29,500.....Jan. 1, 1910
REFUNDING BONDS—
5s,.....\$119,000.....June 30, 1920
Subject to call after June 30, 1900
5s,.....\$100,000.....Feb. 2, 1928
Subject to call after Feb. 2, 1913
4 1/2s,.....\$100,000.....Aug. 1, 1926
Subject to call after Aug. 1, 1899.

Total debt Jan., 1898.... \$348,500
Tax valuation, real.....3,075,580
Tax valuation, personal 1,951,693
Total valuation, 1897...5,027,273
Total tax (per \$1,000) '97..\$25.00
Assess. real 1/2, per 1/3, actual value.
Population 1890 was.....34,478
Population 1895 was.....28,660

DICKINSON CO.—G. D. KEEFFER, Co. Clerk.

County seat is Abilene.

LOANS—
REFUNDING BONDS—
5s, J&J, \$276,000....Jan. 1, 1928
Interest payable in New York.
Bonded debt Aug., 1897..\$276,000

County has no floating debt.
Tax valuation 1897.....\$4,512,042
State & co. tax (per \$1,000) \$19.00
Population 1890 was.....22,273
Population 1897 (est.)....20,898

Real estate is assessed at one-fourth of its actual value; personal property one-third.

DODGE CITY.—(JOHN J. SUMMERSBY, Mayor.
(S. GALLAGHER, Clerk.

This city is in Ford County.

Bonded debt Jan. 1, 1898..\$53,500
Floating debt..... 56,500
Total debt Jan. 1, 1898..110,000

Total valuation 1897.....\$319,925
Population in 1890 was.....1,857
Population in 1897 was.....3,687

DONIPHAN CO.—Wm. B. DEVEREUX, Treas'r.

County seat is Troy.

LOANS—
RAILROAD BONDS—
6s, J&J, \$22,000.....July 1, 1909
5s, J&J, 473,000.....July 1, 1922
Subject to call.
Bonded debt Jan. 1, '97. \$498,000

Tax valuation 1896.....\$3,507,950
Assessment abt. 3-10 actual value.
Total tax (per \$1,000) '96..\$36.10
Population 1890 was..... 13,535
Population 1880 was..... 14,257
Population 1895 was..... 13,995

INTEREST on the 6 per cent bonds is payable at Troy, Kans., and on the 5 per cent bonds at New York City.

DOUGLAS CO.—County seat is Lawrence.

LOANS.
RAILROAD AID BONDS:
6s, J&J, \$49,500.....1892-1909
6s, J&J, \$138,600....July 1, 1899
6s, J&J, 298,400.....1900-1912
Interest is payable in New York.
Total debt Jan. 1, 1897. \$490,000
Sinking fund..... 110,000

When Due.
Net debt Jan. 1, 1897.... \$380,000
Total valuation 1896....4,609,764
Assessment is 1/4 actual value.
State tax (per \$1,000).....\$4.09
County tax (per \$1,000).....16.50
Population 1890 was.....23,961
Population 1895 was.....23,587

EDWARDS CO.—A. F. ADERHOLD, Clerk.

County seat is Kinsley.

LOANS—
BRIDGE BONDS—
7s,.....\$2,000.....July 5, 1901
7s,.....\$8,000.....Jan. 1, 1899
(\$1,000 due yearly to Jan. 1, 1906
COURT HOUSE AND JAIL—
7s,.....\$20,000.....Oct. 10, 1905
REFUNDING BONDS—
6s,.....\$15,000.....July 1, 1908
6s,.....\$7,000.....July 1, 1918

When Due.
RR. AID—C. K. & W. RR.
6s, A&O, \$33,000....Aug. 1, 1916
6s, F&A, 55,000.....Feb. 1, 1921
Bonded debt Mar. 1, '98. \$140,000
Tax valuation, 1897.....1,510,251
Assessment is 1/2 actual value.
Total tax (per \$1,000) '97..\$38.00
Population 1890 was.....3,600
Population 1880 was.....2,409
Population 1897 was.....3,024

ELLSWORTH.—(A. PATTERSON, Mayor.
(L. H. BEAVER, Financial Agent.

County seat of Ellsworth County. \$25,000 of court-house bonds due in 1900 have been declared illegal by the United States Circuit Court, and a cash compromise accepted by holders.

LOANS—
G. A. R. GROUNDS:
6s,.....\$9,000.....Oct. 1, 1900
RR. AID BONDS:
6s, J&D, \$25,500....Oct. 1, 1900
REFUNDING BONDS:
6s,.....\$10,000.....
SEWER BONDS:
6s, A&O, \$3,000....Oct. 1, 1900
WATER WORKS:
7s, Jan., \$47,000....April 1, 1900

When due.
Bonded debt Feb. 15, 1898..\$94,500
Judgment debt..... 7,500
Total debt Feb. 15, 1898. 102,000
Tax valuation 1897..... 213,679
Assess't about 1/2 to 1/3 actual value.
Total tax (per \$1,000) '97..\$82.70
Population 1890 was.....1,600
Population 1895 was.....1,415
Population in 1897 (est.)....1,342

EMPORIA CITY.—H. S. ALEXANDER, City Clk.

County seat is Lyon County.

LOANS—
FUNDING—
5s, Mar., \$5,800.....March, 1904
5s, July, 15,000.....July 1, 1910
REFUNDING—
7s, Sept., \$4,000.....Sept. 1, 1902
6s,.....12,000.....Jan. 1, 1906
6s, Sept., 27,500.....Sept. 1, 1912
5s,.....45,000.....1928
WATER WORKS—
7s, Dec., \$50,000....Dec. 31, 1899

When Due.
5s, Nov., \$162,000....Nov. 17, 1906
Bonded debt July 1, '97. \$272,300
City has no floating debt.
Tax valuation 1894.....2,184,359
Assessment is 1/4 actual value.
Total tax (per \$1,000).....\$35.00
Population in 1890 was.....7,551
Population in 1880 was.....4,631
Population in 1895 was.....8,258

INTEREST on the water-works bonds, on the refunding bonds due in 1906 and on the funding bonds due in 1910 is payable in New York; on the funding bonds due in 1904 at Topeka, Kans.; on other bonds at the City Treasury.

FORD COUNTY.—R. S. CRANE, Clerk.

County seat is Dodge City. The bridge bonds included in the following statement were issued originally by various townships, but have been assumed by the county.

Table with columns: LOANS—When Due, Floating debt, Total debt, Sinking fund, etc. Includes entries for A. K. & C. RR., BRIDGE BONDS, FUNDING BONDS, and REFUNDING.

FORT SCOTT.—H. FRANKENBERGER, Co'ty Clk.

Fort Scott is the county seat of Bourbon County.

Table with columns: LOANS—When Due, REFUNDING (MCADAM)—, BOARD OF EDUCATION BONDS—, RAILROAD AID—, etc.

INTEREST on city bonds is payable in New York.

TOTAL DEBT, ETC.—The total bonded debt on Feb. 1, 1898, was \$234,800; sinking fund assets, \$41,215; net debt, \$193,584.

ASSESSED VALUATION—In 1896 the assessed valuation was \$1,930,353; in 1890 the total assessed valuation was \$2,301,000; tax rate (per \$1,000), \$34.28 1/2, this including State tax, \$4.28 1/2; county tax, \$10; city tax proper, \$20. Real estate is assessed at "about one-fourth its actual value."

POPULATION—The population in 1890 was 11,946; in 1880 it was 5,372. In 1897 it was estimated at 12,040.

FRANKLIN CO.—J. K. BAILEY, County Clerk.

County seat is Ottawa.

Table with columns: LOANS—When Due, Bonded debt Jan., 1897, Tax valuation 1896, etc.

GARDEN CITY.—{ E. DAVIS, Mayor. J. F. CROCKER, Clerk.

County seat of Finney County.

Table with columns: LOANS—When Due, Total debt, Tax valuation 1897, etc.

GEARY CO.—W. B. SPURLOCK, County Clerk.

County seat is Junction City.

Table with columns: LOANS—When Due, Total debt Mar., 1898, Tax valuation, real, etc.

INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.

GRAHAM COUNTY —R. B. GARNETT, Clerk.

County seat is Hill City.

Table with columns: LOANS—When Due, Tax valuation, personal, Total valuation, etc.

GRANT COUNTY.—PERRY CLEMANS, Clerk.

County seat is Ulysses.

Table with columns: LOANS—When Due, Bonded debt July 1, 1896, Tax valuation 1896, etc.

INTEREST on the bonds due in 1919 is payable at the Kansas Fiscal Agency; on all others at New York.

GRAY COUNTY.—C. A. TABB, County Clerk.

County seat is Cimarron.

Table with columns: LOANS—When Due, Floating debt, Total debt Sept. 1, 1897, etc.

GREENWOOD CO.—PERRY CLEMENS, Clerk.

County seat is Eureka.

Table with columns: LOANS—When Due, Assessment about 1/4 actual value, State & co. tax p. \$1,000 '95, etc.

HAMILTON CO.—N. J. SAWYER, Treasurer.

County seat is Syracuse.

Table with columns: LOANS—When Due, Tax valuation, real, Tax valuation, per & RR., etc.

INTEREST is payable at the Kansas Fiscal Agency, New York.

HARPER CITY.—{ DR. W. G. MUIR, Mayor. H. G. PERT, Treasurer.

This city is in Harper County.

Table with columns: LOANS—When Due, Floating debt (about), Total debt Jan. 1, '98 (ab't), etc.

HARPER COUNTY.—County seat is Anthony.

Table with columns: LOANS—When Due, Interest payable in New York, Tax valuation 1896, etc.

HASKELL COUNTY.—S. E. CAVE, Co. Clk.

County seat is Santa Fe.

Table with columns: LOANS—When Due, Floating debt, Total debt Sept., 1897, etc.

INTEREST is payable at the Kansas Fiscal Agency, New York.

HODGEMAN CO.—S. S. KIEHL, Clerk.

County seat is Jetmore.

Table with columns: LOANS—When Due, C. K. & N. RR., S. K. & N. RR., etc.

HUTCHINSON.—{ J. P. HARSHA, Mayor. W. R. UNDERWOOD, City Clerk.

County seat of Reno County.

Table with columns: LOANS—When Due, RAILROAD BONDS—, SEWER BONDS—, etc.

INDEPENDENCE.—J. B. UNDERHILL, Clerk.

This city is the county seat of Montgomery County.

Table with columns: CITY LOANS—When Due, Tax valuation, real, COURT HOUSE AND JAIL BONDS—, etc.

JACKSON COUNTY.—A. D. ABEL, Treasurer.

Holton is the county seat; \$100,000 of 5 per cent 20-year refunding bonds will shortly be issued.

Table with columns: LOANS—When Due, Net debt Jan., 1898, Tax valuation 1897, etc.

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.

County seat is Olathe.

Table with columns: LOANS—When Due, Total debt Jan. 1, 1898, Tax valuation, real, etc.

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 CITY.—

P. DAUGHERTY, Mayor. T. W. DORN, Clerk.

This city is in Geary County. LOANS—When Due. CITY BUILDING— 7s, F&A, \$10,000—Aug. 16, 1900 FUNDING BONDS— 6s, M&N, \$7,000—May 1, 1909 FUNDING TERMINAL BOND— 6s, M&S, \$30,000—Mar. 1, 1920 6s, M&S, 5,000—Mar. 1, 1909 WATER WORKS— 6s, M&S, \$50,000—Mar. 1, 1917

Total debt Mar. 1, 1898...\$102,000 Water debt (included)... 50,000 Tax valuation 1897... 701,948 Assessment 1/4 to 1/3 actual value. City tax (per \$1,000) '97...\$12-00 Total tax rate (per \$1,000)... 46-50 Population 1890 was... 4,502 Population 1880 was... 2,684 Population 1896 was... 5,243

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 payable in Leavenworth; on all other bonds at the Kansas Fiscal Agency, New York City.

TOTAL DEBT SINKING FUNDS, ETC.—The subjoined statement shows Leavenworth's debt on the first of April of each year.

Table with 4 columns: Year, 1898, 1897, 1896, 1895. Rows: General bonded debt, Improvement bonds.

Tax Rate per \$1,000. 1897... \$50-10 1896... 43-30 1895... 43-30 1894... 45-50 1893... 45-55 1890... 46-35

KANSAS CITY.—

This city is in Wyandotte County.

LOANS—When Due. K. C. W. & N. W. Ry—1887— 5s, \$30,000—Jan. 1, 1917 6s, 30,000—July 1, 1917 INTERNAL IMPROVEMENT— 7s, \$4,550—Aug. 1, 1898 7s, 63,500—Aug. 1, 1898 7s, 4,500—Feb. 1, 1899 6s, 1,815—Feb. 1, 1899 6s, 75,519—Aug. 1, 1898 6s, 50,800—Feb. 1, 1899 6s, 78,938—Aug. 1, 1899

LOANS—When Due. 6s, \$19,100—Feb. 1, 1900 6s, 40,000—Aug. 1, 1900 6s, 14,000—Feb. 1, 1901 6s, 17,500—Aug. 1, 1901-3 6s, 5,500—Feb. 1, 1902-3 REFUNDING BONDS— 6s, \$80,000—Oct. 1, 1915 6s, 40,000—1927 5s, \$25,000—Feb. 1, 1913 (Optional after 1908.)

Table with 4 columns: Year, 1897, 1896, 1895, 1894, 1893, 1890. Rows: Real, Personal, Total.

*Including railroads. 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; in 1898 (est.), 21,536.

TOTAL DEBT ETC.—

The bonded debt on Jan. 1, 1896, was \$1,162,783; of which \$800,863 was payable by special assessment; floating debt, \$10,000; total debt, \$1,162,783; sinking fund, \$83,713; net debt, \$1,079,070.

ASSESSED VALUATION in 1895 was \$7,815,310; total tax rate per \$1,000 \$53. Property is assessed at one-third of its actual value.

POPULATION in 1890 was 38,316; in 1880 was 3,200. The population in 1895 was 40,676; in 1897 (est.), 43,475.

KINGMAN.—

W. S. GROSVENOR, Mayor.

Kingman is in Kingman County.

LOANS—When Due. CITY HALL, IMP., ETC.— 6s, J&J, \$4,900—Aug. 1, '98-'03 6s, J&J, 8,000—Apr. 15, 1903 6s, F&A, 3,000—Aug. 1, '99-'06 RAILROAD BONDS— 6s, J&J, \$7,000—July 1, 1904

RAILROAD BONDS—(Con.)— 5s, J&J, \$20,000—Aug. 31, 1919 Bonded debt Feb. 15, 1898...\$42,900 Tax valuation 1897... 194,137 Total tax (per \$1,000) 1896...\$77-75 Population in 1890 was... 2,390 Population in 1897 was... 1,900

INTEREST on all bonds is payable at the Kansas Fiscal Agency New York City.

KINGMAN CO.—

C. R. FURROW, Clerk.

County seat is Kingman.

LOANS—When Due. D. M. & A. RR— 6s, \$43,000—Feb. 2, 1916 FUNDING BONDS— 6s, \$2,500—Jan. 1, 1903 6s, 8,000—July 1, 1903 6s, 7,100—July 1, 1909 6s, 5,800—Jan. 6, 1910 6s, 1,100—Apr. 13, 1910 6s, 10,000—July 1, 1911 6s, 7,500—Jan. 1, 1912

FUNDING BONDS— 6s, \$20,000—Apr. 11, 1917 REFUNDING BONDS— 5s, \$43,000—Mar. 5, 1926 4 1/2s, 107,000—Aug. 2, 1916 Total debt July 12, 1897...\$250,350 Sinking fund... 3,541 Tax valuation 1897... 2,628,732 Assessment about 1/2 actual value. Aver. tax (per \$1,000) '97...\$42-00 Population 1890 was... 11,823 Population 1897 was... 10,460

KIOWA CO.—

MARGARET KANE, Treasurer.

LOANS—When Due. C. K. & N. RR— 6s, \$41,000—Oct. 1, 1917 COURT HOUSE— 6s, J&J, \$2,300—Feb. 4, 1902 FUNDING— 6s, F&A, \$79,000—Feb. 15, 1919 6s, J&J, 3,000—Oct. 1, 1919

K. P. & W. RR— 6s, July, \$60,000—Aug. 4, 1917 6s, Oct., 25,000—Oct. 3, 1917 Total debt Mar. 14, '98... \$210,300 Tax valuation 1897... 1,158,248 Total tax (per \$1,000) 1897...\$34-97 Population 1890 was... 2,873 Population 1897 was... 2,010

INTEREST on all bonds is payable at the Kansas Fiscal Agency New York City.

LANE COUNTY.—

W. H. LEE, County Clerk.

County seat is Dighton.

LOANS—When Due. REFUNDING BONDS— 6s, J&J, \$124,500—Jan. 1, 1918 Subject to call. Bonded debt July 1, 1897...\$124,500 Floating debt... 18,572 Total debt July 1, 1897... 143,072 Tax valuation, real... 573,123

Tax valuation, per. & RR. \$285,713 Total valuation 1897... 858,836 Assessment is 1/2 actual value. Total tax (per \$1,000)...\$48-20 Population 1890 was... 2,060 Population 1895 was... 1,490 Population in 1897... 1,666

INTEREST.—Interest is payable at National Bank of Republic, New York City.

LAWRENCE.—

GEO. R. GOULD, Mayor. A. G. HANNOLD, City Clerk.

County seat of Douglas County—\$100,000 of bonds issued by this city in 1871 are now in litigation.

LOANS—When Due. REFUNDING RAILROAD— 6s, J&J, \$1,800—July 1, 1909 Subject to call at any time. 6s, J&J, \$33,500—July 1, 1913 Subject to call at any time. BONDED DEBT on Aug. 12, 1897, was \$209,600. School debt (add'l) \$4,200.

5s, J&J, \$130,000—July 1, 1916 Subject to call after July 1, 1906 5s, J&J, \$42,000—July 1, 1923 BOARD OF EDUCATION 6s, \$9,200—1898 to 1899 5s, 35,000—July 1, 1905-'9

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 actual value and personal property at one-third.

POPULATION.—In 1890 it was 9,977; in 1880 it was 8,510; in 1870 it was 7,268. In 1895 it was 10,844; in 1897 it was 10,914

LEAVENWORTH.—

JOHN EDWARDS, Mayor.

Leavenworth is the county seat of Leavenworth County.

LOANS—When Due. BRIDGE BONDS— 5s, J&J, \$30,000—Jan. 1, 1924 AS WELL BONDS— 6s, J&J, \$5,000—July 1, 1917 RAV. NOR. & SO. RR— 6s, J&J, \$50,000—July 1, 1917 RAY. & OLATHE RR— 6s, J&J, \$15,000—Jan. 1, 1917 LARK BONDS—(ref.) 5s, J&J, \$50,000—Apr. 1, 1915 IVERSIDE COAL CO. BONDS— 6s, J&J, \$10,000—Apr. 1, 1917

SERIES J. AND O. BONDS— 5s, J&J, \$4,000—July 1, 1899 5s, J&J, 3,400—July 1, 1904 30-YEAR FUNDING BONDS— 5s, J&J, \$58,800—July 1, 1909 4s, J&J, 320,400—July 1, 1914 IMPROVEMENT BONDS— 6s, \$51,545—10 yearly BOARD OF EDUCATION BONDS— 6s, J&J, \$83,120—July 1, '09-'11 REFUNDING BONDS— \$27,000

MANHATTAN CITY.—

JOHN Q. HARDY, Trustee. S. F. GOEHEEN, Treasurer.

County seat of Riley County.

LOANS—When Due. REFUNDING BONDS— 6s, F&A, \$71,000—Feb. 1, 1910 SCHOOL BONDS— 5s, \$5,000—July 1, 1902 \$1,000 yearly to 1906. BONDING DEBT Feb. 15, '98... \$71,000 Township has no floating debt. Tax valuation 1897...\$881,316 Assessment is 1/2 actual value. Population in 1890 was... 995 Population in 1895 was... 913

INTEREST on the bonds is payable in Kansas and in New York City.

MANHATTAN CO.—

I. S. STIRLING, County Clerk.

County seat is Marion.

LOANS—When Due. FUNDING BONDS— 5 1/2s, Jan., \$185,000—July 1, 1922 Subject to call after 1912. KANSAS & NEBRASKA RR— 7s, \$6,000—May 1, 1907 REFUNDING BONDS— 5 1/2s, J&J, \$125,000—May 1, 1920 Subject to call at any time. Total debt Feb., 1898... \$316,000

MARSHALL CO.—

JAS. MONTGOMERY, Clerk.

County seat is Marysville.

LOANS—When Due. REFUNDING RR. AID BONDS— 5s, J&J, \$60,000—July 1, 1898 Subject to call at any time. Bonded debt Jan. 1, '98...\$60,000 Sinking fund... 10,000

Tax valuation 1897...\$4,586,279 Total tax (per \$1,000) '97... \$43-50 Population in 1890 was... 23,912 Population in 1895 was... 24,567 Population in 1897 was... 25,140

MEADE COUNTY.—E. F. RIEMAN, Clerk.

Table with columns: LOANS—When Due, RAILROAD BONDS—When Due, REFUNDING—When Due, and financial data for Meade County.

MEDICINE LODGE.—Medicine Lodge is in Barber Co.

Table with columns: LOANS—When Due, WATER WORKS BONDS—When Due, and financial data for Medicine Lodge.

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.

Table with columns: LOANS—When Due, M. K. & T. RR.—When Due, and financial data for Miami County.

INTEREST is payable at the Fiscal Agency, New York.

MONTGOMERY CO.—County seat is Independence.

Table with columns: LOANS—When Due, L. L. & G. RR.—When Due, and financial data for Montgomery Co.

INTEREST is payable at the State Fiscal Agency, New York.

MORRIS COUNTY.—R. S. DAVIDSON, Treas.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due, and financial data for Morris County.

MORTON COUNTY.—Ed. M. DEAN, Treas.

Table with columns: LOANS—When Due, COURT HOUSE BONDS—When Due, REFUNDING BONDS—When Due, and financial data for Morton County.

INTEREST is payable at the Kansas Fiscal Agency, New York.

NESS COUNTY.—J. S. WAGNER, Clerk.

Table with columns: LOANS—When Due, FUNDING BONDS—When Due, CH. KAN. & W. RR.—When Due, and financial data for Ness County.

INTEREST payable in New York is paid at the National Bank of the Republic, New York.

NEWTON.—S. M. SPANGLER, County Clerk.

Table with columns: LOANS—Amt. Outstand'g., FUNDING BONDS—When Due, CH. KAN. & W. RR.—When Due, and financial data for Newton.

NORTON COUNTY.—Norton is the county seat.

Table with columns: LOANS—When Due, assessed valuation, and financial data for Norton County.

OSAGE COUNTY.—Wm H. THOMAS, Co. C'k.

Table with columns: LOANS—When Due, AT. TOP. & S. FE RR.—When Due, LAUR. & CARB. RR.—When Due, and financial data for Osage County.

INTEREST is payable at Fiscal Agency in New York.

OSBORNE CO.—F. A. DAWLEY, County Cl'rk.

Table with columns: LOANS—When Due, COUNTY BONDS—When Due, and financial data for Osborne Co.

OSWEGO.—

This city and township are in Labette County. The city is liable for 66 2/3 per cent of the amount of the township funding bonds described below.

Table with columns: LOANS—When Due, M. & W. RR. BONDS—When Due, TOWNSHIP FUNDING BONDS—When Due, SCHOOL BONDS—When Due, and financial data for Meade County.

OTTAWA.—{ A. DOBSON, Mayor. W. K. BOLTWOOD, Clerk.

Table with columns: LOANS—When Due, BRIDGE BONDS—When Due, REFUNDING BONDS—When Due, SEWER BONDS—When Due, and financial data for Ottawa.

INTEREST is payable in New York at the State fiscal agency.

OTTAWA CO.—W. M. TRUITT, Clerk.

Table with columns: LOANS—When Due, CHIC. KAN. & WEST. RR.—When Due, SOLOMON RR.—When Due, and financial data for Ottawa Co.

PAOLA CITY.—JOHN W. TATHAM, Clerk.

Table with columns: LOANS—When Due, RAILROAD-AID BONDS—When Due, PAOLA GLASS CO. BONDS—When Due, GAS WELL BONDS REFUNDING—When Due, and financial data for Paola City.

PARKER TOWNSHIP AND COFFEYVILLE CITY.—This township and city are Montgomery County.

Table with columns: LOANS—When Due, RAILROAD BONDS—When Due, and financial data for Parker Township and Coffeyville City.

PARSONS.—{ C. K. LIMBACH, Mayor. G. W. HAWKS, Treasurer.

Table with columns: LOANS—When Due, RAILROAD BONDS—When Due, COURT HOUSE—When Due, and financial data for Parsons.

INTEREST is payable by the Kansas Fiscal Agency.

PAWNEE CO.—J. B. BROWN, Treasurer.

Table with columns: LOANS—When Due, BRIDGE BONDS—When Due, COURT HOUSE—When Due, RAILROAD BONDS—When Due, and financial data for Pawnee Co.

PITTSBURG.—{ C. A. FISCHER, Mayor. ED. ANDERSON, City Clerk.

The private improvement bonds mentioned below are not strictly city debt, certain districts only being liable for the payment of the same.

Table with columns: LOANS—When Due, FUNDING BONDS—1887 & 1891—When Due, RAILROAD-AID BONDS—188 & '93—When Due, SEWER BONDS—1892—When Due, PRIVATE IMPROV. BONDS—When Due, and financial data for Pittsburg.

INTEREST on all bonds is payable at the Kansas Fiscal Agency, New York City.

PRATT COUNTY.—

Table with columns: LOANS—When Due, KING. PRATT & W. RR.—When Due, COUNTY BONDS—When Due, and financial data for Pratt County.

RENO COUNTY.—W. E. BURNS, Treasurer.

Table with columns: LOANS—, REFUNDING—, When due. Bond. debt Mar. 11, 1898. \$362,000

RICE COUNTY.—R. B. SHUMWAY, Treasurer.

Table with columns: LOANS—, When Due. Tax valuation, real... \$1,837,800

RILEY COUNTY.—C. M. BREESE, Co. Clerk.

Table with columns: LOANS—, REFUNDING BONDS—, When Due. Tax valuation, 1897... \$3,147,333

ROOKS CO.—U. E. VAN DYKE, County Clerk.

Table with columns: LOANS—, REFUNDING BONDS—, When Due. Total debt Apr. 1, 1898. \$111,900

RUSH COUNTY.—W. J. HAYES, County Clerk.

Table with columns: LOANS—, REFUNDING BONDS—, When Due. County has no floating debt.

MARYS TOWNSHIP.—This township is in Ottawatomie County.

Table with columns: LOANS—, REFUNDING BONDS—, When Due. Assessed valuation, real. \$215,000

SALAMANCA TOWNSHIP AND CITY OF COLUMBUS.—H. B. BOGGS, Township Trustee.

Table with columns: LOANS—, RAILROAD BONDS—, When Due. Tax valuation, per. & RR. \$89,000

SALINA.—JAMES T. HAYWARD, Mayor.

Table with columns: LOANS—, GENERAL IMPROVEMENT—, When Due. Tax valuation, per. & RR. \$89,000

SALINE COUNTY.—A. L. BROWN, Co. Clerk.

Table with columns: LOANS—, When Due. Total debt Aug. 1, 1897. \$253,000

SCOTT COUNTY.—

Table with columns: LOANS—, RAILROAD AID—, When Due. Floating debt... \$1,635

SEDGWICK CO.—M. J. LOYD, Treasurer.

Table with columns: LOANS—, COURT HOUSE, ETC. BONDS—, When Due. Total debt Feb. 8, 1898. \$440,000

SEWARD COUNTY.—County seat is Liberal.

Table with columns: LOANS—, FUNDING BONDS—, When Due. Floating debt... \$7,842

SHAWNEE CO.—J. M. WRIGHT, Co. Clerk.

Table with columns: LOANS—, RAILROAD AID BONDS—, When Due. Floating debt... \$7,842

STAFFORD CO.—{FRANK MAXON, Treasurer. {GEO. R. SHOFFER, County Clerk.

Table with columns: LOANS—, FUNDING BONDS—, When Due. Bond. debt Apr. 1, 1898. \$162,500

STANTON CO.—C. E. VAN MITER, Clerk.

Table with columns: LOANS—, REFUNDING BONDS—, When Due. Tax valuation 1897... \$472,733

STEVENS CO.—HERMAN CANN, Clerk.

Table with columns: LOANS—, REFUNDING BONDS—, When Due. Assessment is 1/2 actual value.

SUMNER COUNTY.—W. H. MADDY, Treas.

Table with columns: LOANS—, C.S. & Ft. S. RR.—, When Due. Total debt Mar. 1898... \$286,600

THOMAS COUNTY.—IKE W. CRUMLY, Clerk.

Table with columns: LOANS—, JAIL BONDS—, When Due. Total debt Feb. 9, 1898. \$81,000

TOPEKA.—{CHARLES A. FELLOWS, Mayor. {S. S. MCFADDEN, City Clerk.

Table with columns: CITY LOANS—, COAL PROSPECTING—, When Due. Total debt Aug. 1, 1897. \$253,000

* Continued for the present.

INTEREST is payable in New York at the fiscal agency of the State. TOTAL DEBT, Etc.—The total general city debt February 1, 1898, was \$336,500; Internal Improvement Bonds, \$143,512; Board of Education Bonds, \$317,100.

ASSESSED VALUATION of real estate in 1897 was \$7,850,510; personal property, \$1,355,785; railroad property, \$359,940; total \$9,566,235. Real estate is assessed at "about 30 per cent of its actual value." The total tax rate (per \$1,000) in 1897 was \$42.00, including State tax \$3.70; county tax \$9.30; city tax \$19.00; 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.—B. BUCHLI, Clerk.

County seat is Alma.

Table with columns: LOANS—When Due, Total valuation 1897, Average tax (per \$1,000), Population 1890, Population 1896.

ASSESMENT.—Real estate is assessed on a basis of 1/5 actual value and personal property on 1/3.

WASHINGTON CO.—AUGUST SOLLER, Co. Clk.

County seat is Washington.

Table with columns: LOANS—When Due, Tax valuation, personal, Tax valuation, railroads, Total valuation 1897, Assessment about 1-5 actual value, Population in 1890, Population in 1897 (est.).

INTEREST 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.

Table with columns: CITY LOANS—When Due, Total city debt Aug., '97, Sinking fund, Net city debt Aug., 1897, Sch. debt Aug., 1897 (add.), Tax valuation real, Tax valuation, personal, Total valuation 1897, Assessment is 1/3 actual value, Total tax (per \$1,000) '96, Population 1890, Population 1895, Population in 1897.

INTEREST is payable at the State Fiscal Agency in New York.

WICHITA.—F. ROSS, Mayor.

H. T. KRAMER, City Clerk.

County seat of Sedgwick County.

Table with columns: CITY LOANS—When Due, CITY LOANS—(Con.)—When Due, REFUNDING BONDS—(Con.)—When Due, PARK BONDS—When Due, SPECIAL ASSESSMENT BONDS—When Due, BOARD OF EDUCATION BONDS—When Due.

INTEREST on the Board of Education bonds is payable by the New York Fiscal Agency, with the exception of bonds due in 1909 and 1917, interest on which is payable in Topeka; the refunding bonds of 1917 are also payable in Topeka.

TOTAL DEBT, Etc.—The total general debt on January 1, 1898, was \$518,287; special assessment debt, \$159,853. The total school debt on the same date was \$137,500.

ASSESSED VALUATION in 1897 was on real property \$3,712,533; personal property, \$577,860; railroad property, \$234,280; 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.

Table with columns: LOANS—When Due, Tax valuation 1897, Assessment is 1/4 actual value, Total tax (per \$1,000) '97, Population 1890, Population 1895, Population in 1897.

WINFIELD.—H. C. LOOMIS, Mayor.

E. S. BEDLION, City Clerk.

County seat of Cowley County. Arrangements have been made to refund the greater part of the debt of this city.

Table with columns: LOANS—When Due, RAILROAD BONDS—(Con.)—When Due, BRIDGE BONDS—When Due, BUILDING BONDS—When Due, COLLEGE REFUNDING BONDS—When Due, PARK BONDS—When Due, RAILROAD BONDS—When Due.

WYANDOTTE CO.—BENJ. SCHNIERLE, Treasurer.

County seat is Kansas City.

Table with columns: LOANS—When due, JAIL BONDS—When Due, BRIDGE—When Due, FUNDING BONDS—When Due.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all minor civil divisions in the State of Kansas which have an indebtedness of over \$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.

Large table with columns: Location, Bonded Debt, Rate of Interest, Date of Maturity, Population (1895).

* Population in 1890. † Population in 1894.

State of Montana.

ITS
DEBT, RESOURCES, Etc.

Organized as a Territory (Act May 26, 1864) - May 26, 1864
 Admitted as a State (Act of Feb. 23, 1889) - Nov. 8, 1889
 Total area of State (square miles) - 146,080
 State Capital - Helena
 Governor (term expires 1st Mon. Jan. 1901) - Robert B. Smith
 Secretary of State (term exp. 1st Mon. Jan. 1901) - T. S. Hogan
 Treasurer (term expires 1st Monday Jan. 1901) - T. E. Collins
 Auditor (term exp. 1st Mon. Jan., 1901) T. W. Poindexter, Jr.
 Legislature meets biennially in odd years on the first Monday in January, and sessions are limited to 60 days.

SITUATION AS TO DEBT, ETC.—For facts with reference to the history of Montana's State debt, see STATE AND CITY SUPPLEMENT for April 1893, page 130. The loans described below are not strictly State debts, the 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.

NAME AND PURPOSE.	Interest—		When Due.	Outstand'g.
	P. C.	Payable.		
Agricultural College.....	6	Optional	1910	\$100,000
Normal School.....	6	Optional after	1905	
University.....	6	Optional after	1917	50,000
			1927	100,000

ASSESSED VALUATION.—In 1897 the assessed valuation of real estate was \$67,175,587; personal property, \$49,907,770; railroads, \$13,674,052; total, \$130,757,411; in 1897 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 restrictions and limitations are distinctly and fully stated.

POPULATION OF STATE.—The population of Montana has been as follows in the year named:

1890.....	132,159	1880.....	39,159	1870.....	20,595
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In 1870-80 the increase was 18,564, or 90-14 per cent; in 1880-90 93,000, or 237-49 per cent.

CITIES, COUNTIES AND TOWNS IN THE STATE OF MONTANA.

For reports not given in alphabetical order in the following see "Additional Statements" at end of this State.

BEAVER HEAD CO.—County seat is Dillon.
 Bonded debt Dec. 1, '97.. \$80,000 | Total tax rate (per M.) '97. \$20-18 1/2
 Tax valuation 1897..... 3,423,752 | Population in 1890 was..... 4,655

BOZEMAN.—{GEORGE D. PEASE, Clerk.
 {W. M. ALWARD, Treasurer.
 Bozeman is in Gallatin County.

LOANS—	When Due.	Bonded debt Jan. 10, '98..	\$46,000
PUBLIC BUILDING BONDS—		Sinking fund.....	1,400
6s, J&J, \$25,000.....	July 1, 1908	Net debt Jan. 10, 1898.....	44,600
Optional after July 1, 1898		Tax valuation 1897.....	2,078,351
6s, M&N, \$10,000.....	Nov. 1, 1908	Assessment about 3/4 actual value.	
Optional after Nov. 1, 1898		City tax rate (per \$1,000) '97. \$12-00	
DUMP GROUND BONDS—		Population in 1890 was.....	2,143
6s, J&J, \$3,000.....	July 1, 1912	Population in 1880 was.....	894
Subject to call after July 1, 1902		Population in 1897 about 4,000	
The proposed issue of \$56,000			
water-works bonds was enjoined in			
February, 1898.			

INTEREST on 6s due July 1, 1908 and 1912, at New York, and on 6s due Nov. 1, 1908, at Bozeman.

BUTTE.—{P. S. HARRINGTON, Mayor.
 {J. G. HOLLAND, City Clerk.
 Butte is in Silver Bow County.

LOANS—	When Due.	Interest is payable in New York.	
BUILDING BONDS—		Bonded debt Jan. 1, '98. \$146,000	
6s, J&J, \$20,000.....	Oct. 1, 1910	Floating debt.....	166,225
Subject to call Oct. 1, 1900		Total debt.....	312,225
PUBLIC LIBRARY BONDS—		Sinking fund and cash..	46,400
6s, J&J, \$50,000.....	Oct. 1, 1912	Net debt Jan. 1, 1898.....	265,825
Subject to call Oct. 1, 1902		Tax valuation 1897.....	14,645,000
SEWER—		Assessment about 3/4 actual value.	
6s, J&J, \$26,000.....	Apr. 1, 1909	Total tax (per \$1,000) '97..	\$30-00
6s, J&J, 50,000.....	Oct. 1, 1910	Population in 1890 was.....	10,723
Subject to call Oct. 1, 1900		Population in 1898 (est.).....	50,000

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.

SCHOOL DISTRICT NO. 1.—THOS. RICHARDS, Clerk Board of Education
 This is one of the school districts into which Silver Bow County is divided. District No. 1 not only includes the entire city of Butte but the larger portion of the taxable property of the county outside of Butte and contains about 2/3 of the school population of the county. The bonded debt of the district is as given below.

LOANS—	When Due.	Bonded debt Feb. 1, '98.	\$100,000
5s, A&O, \$50,000.....	Oct. 21, 1909	Sinking fund.....	50,000
Subject to call after Oct. 21, 1899		Net debt Feb. 1, 1898.....	50,000
6s,	1913	Tax valuation '97 (abt.)	25,000,000
Optional after 1903		Population 1898 (est.).....	50,000

TAXES for the payment of principal and interest on these bonds are levied and collected by the County officials, and payment is made by the County Treasurer.

CASCADE CO.—W. H. GELSTHORPE, Treasurer.
 County seat is Great Falls.

LOANS—	When Due.	LOANS—	When Due.
BRIDGE BONDS—		COURT HOUSE SITE—	
7s, J&J, \$110,000.....	July 1, 1911	7s, J&J, \$20,000.....	July 1, 1911

LOANS—	When Due.	Tax valuation, real.....	\$8,385,493
FUNDING BONDS—		Tax valuation, person'l	2,662,132
6s, J&J, \$60,000.....	Jan. 1, 1899	Total valuation 1897.....	11,047,625
(part each year) 1904 and 1909		Assessment is 2/5 actual value.	
Subject to call after July 1, 1901		State & Co. tax (per M.) '97.	\$17-00
6s, J&J, \$150,000.....	Jan. 1, 1912	Population in 1890 was.....	8,755
Total debt Feb. 1, 1898.	\$340,000	Population in 1898 (est.)	22,500
Cash and sinking fund.	144,919		

CHOTEAU CO.—E. FRANK SAYRE, Co. Clerk.
 County seat is Fort Benton.

LOANS—	When Due.	Cash in County funds... <th>\$60,216</th>	\$60,216
COUNTY BONDS—		Net debt Dec. 1, 1897.....	172,321
6s, semi-an., \$108,000.....	July 1, 1911	Tax valuation, real.....	729,013
Subject to call after July 1, 1901		Tax valuation, personal	2,865,050
6s, J&J, \$92,000.....	June 7, 1917	Total valuation 1897.....	4,846,321
Subject to call after June 7, 1912		Assessment about 3/4 actual value.	
Int. payable at Co. Tr. & N. Y. City.		State & Co. tax (per M.) '97.	\$25-375
Bonded debt Dec. 1, '97..	\$201,100	Population in 1890 was.....	4,741
Floating debt.....	31,438	Population 1895 (estimated)	5,000
Total debt.....	232,538		

CUSTER CO.—JOHN S. TRUSCOTT, Treas.
 County seat is Miles City.

LOANS—	When Due.	Tax valu'n, per. & RR..	\$5,516,326
REDEMPTION BONDS—		Total valuation 1897.....	7,152,116
6s, g, J&J, \$274,000.....	July 1, 1915	Assessment about 1/2 actual value.	
Subject to call July 1, 1905.		State & Co. tax (per M.) '97.	\$16-60
Net debt Dec. 1, 1897.....	\$257,171	Population 1890 was.....	5,308
Tax valuation, real.....	1,635,790	Population 1897 (estimated)	8,500

INTEREST is payable at the office of Kountze Bros., New York City.

DAWSON CO.—JAS. McCORMICK, Clerk.
 County seat is Glendive.

LOANS—	When Due.	Bonded debt Dec. 1, '97.. <th>\$100,000</th>	\$100,000
FUNDING BONDS—		Tot. net debt Dec. 1, '97.	110,693
7s, Dec., \$11,000.....	Dec. 1, 1903	Total valuation 1897.....	1,994,299
Subject to call at any time.		Assessment is 3/4 actual value.	
REFUNDING BONDS—		State & Co. tax (per M.) '97.	\$29-00
6s, g, \$50,000.....	1915	Population in 1890 was.....	2,056
Optional 10 years after issue.		Population 1897 (local est.)	1,750
BRIDGE BONDS—			
6s, g, J&J, \$39,000.....	July 1, 1915		
Subject to call after 1905.			

INTEREST is payable in Glendive and New York.

DEER LODGE CO.—D. F. HALLAHAN, Treas.
 County seat is Deer Lodge. The county is now offering for sale \$100,000 5 per cent court house and jail bonds.

LOANS	When Due.	Tax valuation, real ...	\$5,441,687
REFUNDING BONDS—		Tax valuation, pers'nal.	2,114,110
5s, J&J, \$150,000.....	July 1, 1910	Total valuation 1897.....	7,555,797
Bonded debt Jan. 1, 1898.	\$150,000	Assessment about 3/4 actual value.	
Floating debt.....	40,114	Total tax (per \$1,000) '97..	\$17-00
Total debt.....	190,114	Population in 1890 was.....	15,155
Cash on hand.....	17,724	Population in 1898 (est.)	20,000
Net debt Jan., 1898.....	172,390		

FLATHEAD CO.—MICHEL THERRIAULT, Clerk.
 County seat is Kallispell.

6s, County bonds.....	\$100,000	Tax valuation 1897.....	\$2,965,368
Total debt Jan. 1, 1898.....	163,221	State & Co. tax (per M.) '97.	\$35-50
Cash in County funds.....	31,452	Population in 1897 (est.)	8,000
Net debt Jan. 1, 1898.....	131,768		

GALLATIN CO.—H. P. McNAUGHTON, Clerk.
 County seat is Bozeman. The net debt as given below was reduced on Dec. 6, 1897, to \$145,584 by the collection of \$21,393 in taxes.

Bonded debt Dec. 1, '97.	\$95,000	Tax valuation 1897.....	\$6,013,038
Floating debt.....	102,698	State & Co. tax (per M.) '97.	\$17-75
Total debt.....	197,698	Population in 1890 was.....	6,246
Sinking funds.....	30,721	Population in 1880 was.....	3,643
Net debt Dec. 1, 1897.....	166,977	Population in 1897 (est.)	8,000

GREAT FALLS.—{CHAS. M. WEBSTER, Mayor.
 {W. S. FRARY, Treasurer.
 Great Falls is in Cascade County.

LOANS—	When Due.	Bonded debt Dec. 1, '97..	\$150,000
FUNDING BONDS—		Floating debt Feb. 1, '97	41,000
6s, J&J, \$50,000.....	July 1, 1911	Total debt Feb. 1, 1897.	191,000
Subject to call after July 1, 1901		Tax valuation, real.....	4,514,989
6s, J&J, \$50,000.....	1912	Tax valuation, personal.	978,114
Subject to call 1902		Total valuation 1896.....	5,493,103
PARK AND SEWER PURPOSES—		Total tax (per \$1,000) '96..	\$12-50
6s, J&J, \$70,000.....	1912	Assessment is 3/4 actual value.	
Subject to call 1902		Population 1896 (est.)	12,269
		Population in 1890 was.....	3,979

INTEREST is payable at the City Treasurer's office and in New York.

GREAT FALLS SCHOOL DIST. NO. 1.—A. E. CAUFIELD, Clerk.
 Comprises about one-fourth of the entire county, and includes the city of Great Falls with all its suburbs.

LOANS—	When Due.	6s, J&J, \$19,000..... <th>July 1, 1916</th>	July 1, 1916
BUILDING AND FURNISHING—		Bonded debt Jan. 1, '98.	\$179,000
7s, J&D, \$20,000.....	July 1, 1908	Sinking fund.....	10,149
Subject to call after July 1, 1898		Net debt Jan. 1, 1898.....	168,851
6s, M&N, \$50,000.....	May 1, 1911	Tax valuation 1897.....	8,219,755
Subject to call after May 1, 1901		Population 1897 (est.)	10,000
6s, M&S, \$90,000.....	Mar. 1, 1915	INTEREST payable by County	Treasurer and in New York.
Subject to call after Mar. 1, 1905			

HELENA.—{WM. L. STEELE, Mayor.
 {MASSENA BULLARD, Clerk.
 Helena is the county seat of Lewis and Clark County.

LOANS—	When Due.	SEWERAGE FUND—	When Due.
FUNDING BONDS—		6s, J&J, \$130,000.....	1909
6s,	June 1, 1911	Int. payable in New York & Helena.	
Optional after 1903.		Bonded debt Mar., 1897.	\$391,500
REFUNDING BONDS—		Floating debt.....	425,000
5s, J&J, \$8,000.....	Jan. 1, 1901	Total debt.....	816,500
(\$500 due yearly to 1915.)		Tax valuation 1896.....	12,656,783
5s, J&J, \$153,500.....	Jan. 1, 1916	Assessment about full value.	
		Tax rate (per \$1,000).....	\$23-30
		Population 1897 (est.)	15,000

* Of the \$200,000 of 5 per cent funding bonds up to date, about \$50,000 have been issued in exchange for outstanding warrants.

HELENA SCHOOL DISTRICT NO. 1.—THOMAS E. GOODWIN, Clerk.
 Is one of the districts into which Lewis and Clark County is divided.

LOANS—
SCHOOL BONDS— *When Due.*
 5s, J&J, \$100,000.....July, 1910
 Subject to call after July, 1900
 6s, J&J, \$150,000.....July 10, 1911
 Subject to call after July 10, 1901
 Par value of bonds.....\$1,000
 Total debt Feb. 1, 1897.....250,000

Tax valuation 1896 abt. \$13,000,000
 Assessment is 3-5 actual value.
 Total tax (per \$1,000) 1895 \$22.00
 Value of school property.....409,000
 Population 1897 (est.).....16,000
 Population 1890 (about).....15,000
 Population 1880.....3,600

JEFFERSON CO.—EUGENE PICOT, Clerk.

County seat is Boulder. The decrease in valuation and population of this county is due to the creation of Broadwater County, part of which was taken from Jefferson County.

LOANS— *When Due.*
COURT HOUSE BONDS—
 6s, J&J, \$40,000.....Sept. 1, 1905
COUNTY BONDS—
 6s, J&J, \$135,000.....1903 to 1907
 Interest payable in N. Y. City.
 Bonded debt Jan. 1, '98..\$175,000
 Floating debt.....191
 Total debt.....175,191

Sinking funds.....\$55,571
 Net debt Jan. 1, 1898.....119,620
 Tax valuation 1896.....3,934,688
 Tax valuation 1897.....3,250,417
 Assessment about 1/2 actual value.
 State & co. tax (per M.) '97.\$21.10
 Population 1890 was.....6,026
 Population 1897 was.....7,551
 Population in 1898 (est.).....6,040

LEWIS & CLARK CO.—FRED. E. HOSS, Treas.

County seat is Helena.

LOANS— *When Due.*
REFUNDING BONDS—
 5-1/2s J&J, \$190,000.....July 1, 1901-15
 Part payable yearly.
 Total debt Feb. 15, 1898..\$190,000
 County has no floating debt or sinking fund.

Tax valuation, real...\$12,359,185
 Tax valuation, personal 3,556,361
 Total valuation 1897..15,915,546
 Assessment about 3/4 actual value.
 State & co. tax (per M.) '97.\$20.50
 Population 1890 was...19,145
 Population 1898 (est.)..24,870

INTEREST payable at Chase National Bank, New York City.

MADISON CO.—HENRY E. STEFFENS, Co. Clerk.

County seat is Virginia City.

Bonded debt Dec. 1, '97..\$100,000
 Floating debt.....7,046
 Total debt.....107,046
 Sinking fund.....21,821

Net debt Dec. 1, 1897...\$85,225
 Tax valuation 1897.....3,311,930
 Total tax (per \$1,000) 1897.\$23.60
 Population 1890 was.....4,692

MEAGHER CO.— { C. W. HILL, Clerk.
 { ALLEN PIERSE, County Treas'r.

County seat is White Sulphur Springs. In 1897 a portion of the county of Meagher was detached and annexed to other counties, thus greatly diminishing assessed values. The 1897 valuation below relates to the county in its new form. As to the apportionment of the debt, the county holds warrants in payment of the portions segregated, and these are included in the sinking fund assets below.

LOANS— *When Due.*
FUNDING BONDS—
 7s, J&J, \$50,000.....Jan. 1, 1902
 6s, J&J, 50,000.....July 1, 1902
 6s, J&J, 25,000.....July 1, 1914
 Subject to call after July 1, 1904
REFUNDING BONDS—
 6s, J&J, \$63,000.....Jan. 1, 1913
 Optional after Jan. 1, 1903

Bonded debt Dec. 1, '97..\$188,000
 Floating debt.....6,249
 Total debt.....194,249
 Sinking funds and assets 105,179
 Net debt Dec. 1, 1897..89,070
 Tax valuation 1897.....2,985,212
 Assessment same as actual value.
 State & co. tax (per M.) '97.\$27.60
 Population in 1890 was.....4,749

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.— { F. C. WEBSTER, Mayor.
 { W. F. HUGHES, City Clerk.

Missoula is the county seat of Missoula County.

LOANS— *When Due.*
BRIDGE BONDS—
 6s, M&N, \$38,000.....Nov. 1, 1911
 Subject to call after Nov. 1, 1901.
SEWER BONDS—
 6s, M&N, \$55,000.....Nov. 1, 1911
 Subject to call after Nov. 1, 1901.
 Bonded debt Jan. 1, 1897..\$93,000
 Floating debt.....59,000

Total debt.....\$152,000
 Sinking fund.....230
 Net debt Jan. 1, 1898.....151,770
 Tax valuation 1897.....2,302,628
 Assessment about 1/2 actual value.
 Total tax (per \$1,000) \$29.25
 Population 1890 was.....3,426
 Population 1898 (local est.)..6,000

INTEREST on the bonds is payable by the Mercantile Trust Company, N. Y.

TAX FREE—All bonds of this city are exempt from taxation.

MISSOULA CO.—ALFRED CAVE, Treasurer.

County seat is Missoula.

LOANS— *When Due.*
JAIL BONDS—
 7s, F&A, \$13,000.....Mar. 1, 1909
COUNTY BONDS—
 7s, F&A, \$50,000.....Feb. 1, 1901
 5s, J&J, 4,800.....1898-1900
FUNDING BONDS—
 6s, J&J, 150,000.....Jan. 1, 1912
REFUNDING BONDS—
 6s, J&J, 40,000g.....July 1, 1916
 Bonded debt Dec. 1, '97..\$257,800

Floating debt.....\$139,396
 Total debt.....397,196
 Sinking fund.....3,361
 Net debt Dec. 1, 1897.....393,835
 Tax valuation, real.....4,675,397
 Tax valuation, personal, 1,724,869
 Total valuation 1897.....6,400,266
 Assessment about 1/2 actual value.
 State & co. tax (per M.) '97.\$19.25
 Population 1890 was.....14,427
 Population in 1897 (est.)..13,500

INTEREST on jail bonds and warrants due 1912 is payable at New York; all other warrants at Missoula.

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:

LOANS— *When Due.*
FUNDING BONDS—
 7s, J&J, \$70,000.....Jan. 1, 1908
 Subject to call after 15 years.
 7s, J&J, \$10,000.....Jan. 1, 1910
 Subject to call after Jan. 1, 1905
 6s, J&J, \$75,000.....July 1, 1913
 6s, J&J, 45,000.....July 1, 1914

Bonded debt Dec. 1, '97. \$200,000
 Cash on hand.....22,946
 Net debt Dec. 1, 1897..177,185
 Tax valuation 1897.....3,288,879
 Assessment abt. 65% actual value.
 State & co. tax (per M.) '97.\$23.50
 Population in 1890 was.....6,881
 Population 1897 (est.).....6,000

INTEREST on the bonds is payable at New York and at Livingston, Mont.

SILVER BOW CO.— County seat is Butte.

LOANS— *When Due.*
FUNDING BONDS—
 5s, J&J, \$125,000.....July 1, 1917
 Subject to call after July 1, 1907
 Interest payable at County Treas'y.

Bonded debt Mar. 1, 1897..\$125,000
 Tax valuation 1897.....26,721,167
 Assessment is 3/4 actual value.
 State & Co. tax (per M.) '97.\$18.75
 Population in 1890 was.....23,744

YELLOWSTONE CO.—W. B. GEORGE, Co.

Treasurer

County seat is Billings.

LOANS— *When Due.*
REFUNDING BONDS—
 7s, J&J, \$91,500.....July 1, 1907
 Subject to call at any time.
FUNDING BONDS—
 6s, g, \$59,000.....Oct. 1, 1911
 Subject to call after Oct. 1, 1901
 Bonded debt Jan. 1, '98..\$150,500
 Floating debt.....10,000
 Total debt.....160,500

Sinking fund.....\$6,500
 Net debt Jan. 1, 1898.....154,000
 Tax valuation, real.....1,823,624
 Tax valuation, personal 1,717,438
 Tax valuation, railroads 605,672
 Total valuation 1897...4,146,734
 Assessment about 3/4 actual value.
 State & co. tax (per M.) '97.\$23.62 1/2
 Population in 1890 was.....2,065
 Population in 1898 (est.)...4,000
 The county's debt is limited to 4 per cent of the assessed valuation.

INTEREST is payable in New York at the Nat. Bank of the Republic.

TAX FREE.—Bonds issued by this county are free from taxation.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding all cities and counties in Montana 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.

	Bonded Debt.	Assessed Valuation.	Rate (per M.)	1890. Population.
Anaconda, Deer Lodge Co.....	\$9,000	\$.....	.....	3,975
Billings, Yellowstone Co.....	25,000	.....	.....	836
Broadwater County.....	62,000	1,801,990	27.10	.....
Carbon County.....	57,000	1,360,656	27.60	.....
Fergus County.....	103,000	4,104,045	24.50	3,514
Fort Benton, Choteau Co.....	12,000	.....	.....	624
Kalispell, Flathead Co.....	20,000	.....	.....	.....
Livingston, Park Co.....	10,000	.....	.....	2,850
Miles City, Custer Co.....	17,000	.....	.....	956
Ravalli County.....	75,000	3,377,515	25.25	.....
Sweet Grass County.....	95,000	2,015,516	27.10	.....
Teton County.....	60,000	2,448,452	21.25	.....
Valley County.....	67,000	1,742,875	31.00	.....
White Sulphur Springs, Meager Co.	30,000	.....	.....	640

State of Wyoming.

ITS

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

Total area of State (square miles) - 97,890

State Capital - 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.

NAME AND PURPOSE.	Interest. P. C.	Principal.	
		When Due.	Outstand'g.
Capitol Building Bonds.....	6 Jan. 1	{ Jan. 1, 1902-1911 } { \$15,000 yearly. } { Jan. 1, 1913-1922 }	{ \$150,000 } { } { 30,000 }
Insane Asylum Bonds.....	6 Jan. 1	{ \$3,000 yearly. } { July 1, 1919-1923 }	{ 30,000 } { 90,000 }
Public Building Bonds.....	6 July 1	{ \$9,000 yearly. } { 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 Mercantile National Bank, New York.

TOTAL DEBT, Etc.—The total debt on Feb. 1, 1898, was \$320,000, all bonded.

ASSESSED VALUATION.—The following statement shows the total assessed valuation of property in Wyoming for the years indicated.

Years.	Valuation.	Years.	Valuation.
1897.....	\$30,300,462	1889.....	\$31,431,495
1896.....	30,028,694	1888.....	33,338,541
1895.....	29,838,938	1885.....	30,717,249
1894.....	29,198,041	1880.....	11,857,344
1893.....	32,356,802	1875.....	9,493,638
1891.....	32,536,400	1870.....	6,924,357
1890.....	30,665,498		

DEBT LIMITATION.—In Wyoming the provisions of the Constitution with respect to debt contraction and limitation are quite voluminous. 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.

POPULATION OF STATE.—Wyoming's population has been as follows in the years indicated:

1890.....	60,705	1880.....	20,789	1870.....	9,118
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In 1870-80 increase was 11,671, or 128.00 per cent, and in 1880-90 39,916, or 192.01 per cent.

CITIES, COUNTIES AND TOWNS
 IN THE
STATE OF WYOMING.

ALBANY COUNTY.—T. L. MCKEE, Treas.

County seat is Laramie.

LOANS— *When Due.*
FUNDING BONDS—
 6s, J&J, \$142,000.....Nov. 16, 1901
 (part yearly) to Nov. 16, 1910
 Interest payable in New York.
 Bonded debt Feb. 18, '98..\$142,000
 County has no floating debt.

School debt (additional).....\$23,000
 Tax valuation 1897.....3,842,670
 Assessment about 1/2 actual value.
 Total tax (per \$1,000) '97..\$26.00
 Population in 1890 was.....8,865
 Population in 1897 (est).....9,000

TAX FREE.—All bonds issued by this county are exempt from taxation.

BUFFALO.—(T. P. HILL, Mayor. THOS. MILLAR, Clerk. Buffalo is in Johnson County.

Table with columns: LOANS—When Due, FUNDING BONDS—1890—, Tax valuation, personal, Total valuation 1896, Assessment about 1/2 actual value, Total tax (per \$1,000), Population in 1890, Population in 1897 (est.)

TAX FREE.—All of the above-mentioned bonds are exempt from taxation.

CARBON COUNTY.—H. ROSMUSON, Treas.

Table with columns: LOANS—When Due, FUNDING BONDS—1890—, Tax valuation RR. & telg., Total valuation 1897, Assessment about 1/2 actual value, Total tax (per \$1,000) '97, Population in 1890, Population in 1897 was

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.

Table with columns: LOANS—When Due, REFUNDING BONDS 1892—, VIADUCT BONDS 1891—, WATER EXTENSION BONDS 1891—, Total debt Jan. 20, 1898, Water debt included, Tax valuation 1897, Assessment is 1/2 actual value, County tax (per M.) '97, City tax (per \$1,000) 1897, City property (value) '97, Population in 1890, Population 1897 (est.)

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 call after 1901; those of 1892 after 1898.

CONVERSE CO.—JAS. A. AMSPOKER, Treas.

Table with columns: LOANS—When Due, FUNDING BONDS—, Interest is payable in New York, Bonded debt July 1, 1896, Floating debt, Total debt, Sinking Fund, Net debt July 1, 1896

CROOK CO.—W. L. NETTELHORST, Clerk.

Table with columns: LOANS—When Due, COURT HOUSE AND JAIL BONDS—, FUNDING BONDS—, Floating debt about, Total debt Sept. 1, '97, abt., Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment about 1/2 actual value, Population in 1890, Population in 1897 (est.)

All of the above issues are free from taxation.

EVANSTON.—(CHAS. S. BAKER, Mayor. CHAS. STONE, Treasurer. Evanston is situated in Uinta County.

Table with columns: LOANS—When Due, WATER BONDS—, Floating debt, Total debt Jan. 1, 1898, Total valuation 1896, Assessment is 3-5 actual value, City tax (per \$1,000), Population in 1890, Population in 1897 (est.)

INTEREST is payable in Chicago or Evanston.

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

JOHNSON CO.—J. G. CHILDS, Clerk.

County seat is Buffalo. Since our last report a portion of this county has been detached to form the new county of Big Horn.

Table with columns: LOANS—When Due, FUNDING BONDS—, Floating debt, Total debt Mar. 26, 1898, Tax valuation 1897, Assessment is 1/2 actual value, Population in 1890, Population in 1898

INTEREST is payable in New York.

LARAMIE.—The city of Laramie is situated in Albany Co.

Table with columns: LOANS—When Due, FUNDING BONDS—, Sewer Bonds—, Funded debt Feb. 1, '98, Tax valuation 1897, Tax rate (per \$1,000) '97, Population in 1890, Population in 1880, Population in 1898 (est.)

LARAMIE COUNTY.—D. S. SWAN, Treas.

Table with columns: County seat is Cheyenne, Total debt Feb. 1, 1898, Tax valuation 1897, Assessment is 2/3 actual value, Total tax (per \$1,000) 1897, Population in 1890, Population in 1880

SHERIDAN.—This town is in Sheridan County.

Table with columns: LOANS—When Due, WATER WORKS BONDS—, Cash on hand, Net debt (last returns), Tax valuation 1894, Assessment is 1/2 actual value, Tax rate (per \$1,000), Population in 1890, Population in 1894 (est.)

INTEREST on the bonds is payable at the Chemical National Bank New York

SWEETWATER CO.—JOHN PARK, Treas.

County seat is Green River.

Table with columns: LOANS—When Due, Sinking fund, Net S. D. debt Mar. 1, '98, Tax valuation, real, Tax valuation, pers'l, Railroads and telegr'ph, Total valuation 1897, Assessment about 1/10 actual value, State & Co. tax (per M.) '97, Population in 1890, Population in 1898 (est.)

INTEREST on 6s is payable at 5 1/2s, at Green River, Wyoming.

TAX FREE.—All bonds of this county are exempt from taxation.

UINTA CO.—County seat is Evanston.

Table with columns: LOANS—When Due, RAILROAD AND TELEGR'PH, Total valuation 1897, Assessment is 1/2 actual value, Total tax (per \$1,000) '97, Population in 1890, Population in 1880

TAX FREE.—The county's bonds are exempt from taxation.

State of Idaho.

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act March 3, 1863) - March 3, 1863
Admitted as a State (Act July 3, 1890) - July 3, 1890
Total Area of State (square miles) - 84,800
State Capital - Boise
Governor (term ends 1st Monday Jan. '99) - Frank Steunenberg
Secretary of State (term ends 1st Mon. Jan. '99) - Geo. J. Lewis
Treasurer (term expires 1st Mon. Jan. '99) - 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.

Table with columns: LOANS—NAME AND PURPOSE, Interest, P. Ct., Payable, When Due, Principal, Outstanding

INTEREST on the asylum improvement and normal school bonds is payable at the Chase National Bank, New York; on the 6 per cent wagon-road bonds by Wells, Fargo & Co., New York; on the refunding bonds at the office of the State Treasurer.

TOTAL DEBT, ETC.—The total bonded debt on Jan. 1, 1898, was \$393,000.

ASSESSED VALUATION.—In 1897 the total assessed valuation was \$29,951,920; in 1893 the total assessed valuation was \$33,431,841, property being assessed at about 1/3 of its estimated true value in 1880 the assessed valuation of real estate was \$2,297,526; personal property, \$4,143,350; total, \$6,440,876. The tax rate per \$1,000 in 1897 was \$8.41; in 1893 it was \$8.50; in 1892, \$7.55.

DEBT LIMITATION.—Idaho has placed limits in its Constitution upon the debt-making power both of the State and its municipalities. Though the provisions have a conservative tendency, they are not quite as strict as the Constitutional limitations of most of the other new States. For a digest of the laws respecting debt limitation in Idaho, see STATE AND CITY SUPPLEMENT of April, 1895, pages 138 and 139.

POPULATION OF STATE.—The population of Idaho has been as follows in the years named: 1890.....84,385 | 1880.....32,610 | 1870.....14,999

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.—CHAS. S. KINGSLEY, Auditor.

County seat is Boise City. Canyon County, created from part of Ada County, is liable for 35-8 per cent (\$13,246) of the bonded debt.

Table with columns: LOANS—When Due, BONDED DEBT NOV., 1897, Floating debt, Total debt, Less Canyon Co. debt, Sinking fund & taxes due, Net debt Nov., 1897, Tax valuation 1897, Total tax (per \$1,000) '97, Population in 1890

ALTURAS COUNTY.—County seat was Hailey.

Table with columns: LOANS—, COURT HOUSE BONDS—, FUNDING BONDS—, When Due., Bonded debt Jan. 1, 1896, Floating debt, Total debt, Sinking fund, Net debt Jan. 1, 1896, Tax valuation 1895, Assessment is 1/2 actual value, State & Co. tax (per \$1,000), Value of county property, Population in 1890, Population in 1896 about.

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 annexation of a part of Alturas to Bingham. When the Legislature parcelled out Alturas County it failed to provide for an apportionment of the debt.

The amount which Alturas County will be required to pay is only about one-fifth of above amount, because the bonds pledged the taxable property of the county as constituted at the time of issue, and before the division of Alturas, Elmore, Logan and part of Bingham county were taken from Alturas County in 1889.

BANNOCK COUNTY.—JOHN SCOTT, Auditor.

County seat is Pocatello.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Assessment about 2/5 actual value, State tax (per \$1,000), County tax (per \$1,000), School tax (per \$1,000), Total tax (per \$1,000), Value of county property, Population in 1898 (est.).

BINGHAM CO.—GEO. F. GAGON, Co'y Auditor.

County seat is Blackfoot.

Table with columns: LOANS—, BONDS—, When Due., Sinking funds, Due from other counties, Net debt Jan. 1, '98, Tax valuation 1897, Tax rate (per \$1,000), '97, Population in 1890 was, Population in 1897 (est.).

BOISE.—{ M. ALEXANDER, Mayor. P. H. BLACK, Clerk.

The County seat of Ada County.

Table with columns: LOANS—, CITY HALL BONDS—, FUNDING BONDS—, SEWERAGE BONDS—, When Due., Bond'd debt Jan. 1, 1898, Floating debt, Total debt Jan. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Real valuation, Tax rate (per \$1,000), '97, Population in 1890 was, Populat'n '95 (local census).

CANYON COUNTY.—S F. CHANEY, Treas.

County seat is Caldwell.

Table with columns: Bonded debt Aug. 1, '97, Floating debt, Total debt Aug. 1, 1897, Tax valuation 1897, Actual valuation about \$5,000,000, Total tax (per \$1,000) 1897, Value of co. property '94, Population in 1895 about.

CUSTER COUNTY.—County seat is Challis.

Table with columns: LOANS—, FUNDING BONDS—, When Due., Total debt, Cash on hand, Net debt (last returns), Tax valuation 1896, Assessment is nearly actual value, Total tax (per \$1,000) '97, Value of county property, Population in 1890 was.

INTEREST is payable at New York.

FREMONT CO.—ERNEST BRAMWELL, Auditor.

County seat is St. Anthony.

Table with columns: Float'g debt Jan. 1, 1898, County has no bonded debt, Tax valuat'n real & per RR. & tel., Total valuation 1897, Assessment about 2/5 actual value, State & Co. tax (per \$1,000), Population in 1898 (est.).

IDAHO COUNTY.—County seat is Mount Idaho.

Table with columns: Floating debt Apr., 1898, County has no bonded debt, Cash on hand, Net debt Apr. 1, 1898, Value of county property, Tax valuation, 1897, Tax rate (per \$1,000) 1897, Population in 1890 was.

KOOTENAI CO.—FRANK O. HILL, Treas.

County seat is Rathdrum.

Table with columns: LOANS—, FUNDING BONDS—, ROAD BONDS—, When Due., Bonded debt Jan. 9, '98, Floating debt, Total debt, Sinking fund and cash, Net debt Jan. 9, 1898, Tax valuation 1896, Total tax (per \$1,000)'97, Value of county property, Population in 1890 was, Population in 1896 (est.).

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.—JAY WOODWORTH, Aud.

County seat is Moscow.

Table with columns: Bonded debt Jan., 1898, Floating debt, Total debt, Cash on hand, Net debt Jan., 1898, Tax valuation 1897, Tot tax (per \$1,000)'97, Value of county prop'y, Population in 1890 was.

LEMHI COUNTY.—J. P. CLOUGH, Auditor.

Table with columns: County seat is Salmon City, LOANS—, REFUNDING BONDS—, Bonded debt Jan. 18, 1898, Floating debt, Total debt, Cash on hand, Net debt (last returns), Tax valuation 1894, Total tax (per \$1,000), Value of co. property, Population in 1890 was, Population in 1898 (est.).

INTEREST is payable in New York

LOGAN COUNTY.—County seat was Bellevue. The county of Logan is not now in existence, part having been taken to complete Blaine County, and the remainder is now called Lincoln County. The statement below is for Logan County prior to division.

Table with columns: Bonded debt (last ret'ns), Floating debt, Total debt, Cash on hand, Net debt (last returns), Tax valuation 1894, Total tax (per \$1,000), Value of co. property, Population in 1890 was.

MOSCOW.—Moscow is the county seat of Latah County.

Table with columns: LOANS—, CITY BONDS—, FUNDING BONDS—, WATER BONDS—, When Due., 6s, J&J, 25,000, Bonded debt (last ret'ns), Total valuation 1893, Assessment is 3/5 actual value, Average school tax, Population in 1890 was.

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.

Table with columns: LOANS—, COURT HOUSE BONDS—, When Due., Net debt Feb 1, 1895, Total valuation 1896, Assessment about 1/2 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1880 was.

ONEIDA COUNTY.—County seat is Malad City.

Table with columns: LOANS—, When Due., Net debt (last returns), Value of county prop'y, Tax valuation 1896, Bonded debt (last ret's), Floating debt, Total debt, Cash on hand, Assessment't about 65% actual value, Tax rate (per \$1,000) 1897, Population in 1890 was, Population in 1880 was.

INTEREST on 8s is payable at New York; on 6s at option of holder

OWYHEE CO.—E. L. BALLARD, Auditor.

County seat is Silver City. The \$61,000 of funding bonds have not yet (Feb. 24, 1898,) been delivered to the purchasers, their legality being in question.

Table with columns: FUNDING BONDS—, When Due., Tax valuation 1897, Assessment about 2/5 actual value, Total tax (per \$1,000) 1897, Floating debt Jan. 4, 1898, Cash on hand, Net debt Jan. 4, 1898, Value of county property, Population in 1890 was, Population in 1898 (est.).

SHOSHONE CO.—W. P. NORTHRUP, Treas.

County seat is Murray. The bonds mentioned below are all in litigation.

Table with columns: LOANS—, COUNTY BONDS—, When Due., Net debt Jan. 1, 1898, Tax valuation real, Tax valuation personal, Total valuation 1896, Tot. tax (per \$1,000) '97, Population in 1890 was, Population in 1880 was, Population in 1897 (est.).

WASHINGTON CO.—C. M. HIXON, Treas.

County seat is Weiser.

Table with columns: Bonded debt Jan. 3, '98, Floating debt, Total debt, Cash on hand, Net debt Jan. 3, 1898, Tax valuation, person'l, Tax valuation 1897, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1896 about.

State of Colorado.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act Feb. 28, 1861) - Feb. 28, 1861
 Admitted as a State (Act March 3, 1875) - - Aug. 1, 1876
 Total area of State (square miles) - - - - - 103,925
 State Capital - - - - - Denver
 Governor (term expires Jan. 10, 1899) - - - - - Alva Adams
 Secretary of State (term expires Jan. 10, '99) - - - - - C. H. S. Whipple
 Treasurer (term expires Jan. 10, 1899) - - - - - Geo. W. Kephart
 Legislature meets biennially in odd years on the first Wednesday in January, and sessions are limited to 90 days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1895, p. 140. The present debt is as follows:

NAME AND PURPOSE.	Interest P. Ct. Payable.	When Due.	Principal Outstanding.
Capital bonds.....	3½	Jan. 1, 1905	\$300,000
do.....	4	Jan. 1, 1907	300,000
Casual deficiency bonds 1893-4	4	1910	100,000
Insurrection, Cripple Crk. bds.	4	1910	70,500
Do. Leadville.	4	1922	223,000
		Optional after 1912	

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, 1897.	Dec. 1, 1896.	Dec. 1, 1894.
Outstanding warrants.....	\$2,067,242	\$1,916,787	\$1,937,440
Certs. of indebtedness.....	15,830	70,268	84,555
Loco weed certificates.....			5,913
Capitol building bonds.....	600,000	600,000	600,000
Casual deficiency bonds.....	100,000	100,000	
Insurrection bonds.....	293,500	70,500	
Other indebtedness.....	400,000	399,953	450,380
Total.....	\$3,476,573	\$3,157,509	\$3,088,288
Net assets.....	778,933	865,197	1,080,081
Net debt.....	\$2,697,640	\$2,292,312	\$1,908,207

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:

Nov. 30—	Total Assessed Valuation.	State Tax (per \$1,000).	Total Debt Nov. 30.
1897.....	\$198,000,000 00	\$4.10	\$3,476,573 00
1896.....	206,598,561 00	4.00	3,157,509 00
1895.....	202,584,334 00		
1894.....	208,905,279 00		3,088,288 00
1893.....	238,722,417 00		
1892.....	236,584,449 00	4.00	2,411,477 00
1891.....	220,544,064 62	4.00	1,647,900 61
1885.....	115,420,193 90	5.56	814,494 66
1880.....	73,698,746 29	5.00	213,484 76
1877.....	43,453,946 36	5.60	227,709 18

In addition to the tax rate as above there is a poll tax of \$1.00 per capita. Prior to 1880 this poll tax was 50 cents per capita.

DEBT LIMITATION.—Colorado's Constitutional provisions with reference to the creation of debt are of considerable length, and strike one at first as quite elaborate. After a brief study of the provisions their good qualities stand out so plainly as wholly to disarm criticism. 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 AND CITY SUPPLEMENT of April, 1895, pages 140 and 141.

POPULATION OF STATE.—The population of Colorado has been as follows in the year named: in 1897 it was estimated at 500,000:

1890.....	412,198	1870.....	39,864
1880.....	194,327	1860.....	34,277

CITIES, COUNTIES AND TOWNS IN THE STATE OF COLORADO.

ARAPAHOE CO. SCHOOL DISTRICT NO. 2.—HENRY NEINHISER, Secretary.

This district forms part of the city of Denver.

LOANS—	When Due.	Bonded debt Nov. 1, '97.	Assessed valuation '96	Assessed about 30% actual value.	Population in 1897 (est.)	Value of sch'l prop. (est.)
4½s, \$75,000.....		\$240,000	6,892,660		35,000	\$600,000
REFUNDING BONDS—1897.						
4½s, M&N, \$163,000.	Jan. 1, 1918					
	Subject to call after 1908.					

BENT CO.—HENRY W. CARMAN, Treasurer.

Las Animas is the county seat.

LOANS—	When Due.	Bonded debt Feb. 1, '98 <th>Tax valuation 1897 <th>Assessment about ½ actual value.</th> <th>Tax rate (per \$1,000) 1897.</th> <th>Population in 1890</th> <th>Population in 1890 was</th> <th>Population in 1897 (est.)</th> </th>	Tax valuation 1897 <th>Assessment about ½ actual value.</th> <th>Tax rate (per \$1,000) 1897.</th> <th>Population in 1890</th> <th>Population in 1890 was</th> <th>Population in 1897 (est.)</th>	Assessment about ½ actual value.	Tax rate (per \$1,000) 1897.	Population in 1890	Population in 1890 was	Population in 1897 (est.)
COURT HOUSE—		\$33,000	876,473		\$50.00	1,313	1,654	1,654
7s, April, \$25,000.....	April, 1901							
Subject to call.								
RAILROAD AID—								
8s, July, \$8,000.....	July, 1910							
Subject to call.								

INTEREST on court-house bonds is payable at New York; on railroad aid bonds at Boston, Mass.

BOULDER—{ C. RICKETTS, Mayor. { E. K. STAFFORD, Clerk.

This is the county seat of Boulder County.

LOANS—	When Due.	Tax valuation 1897 <th>Assessment is ½ actual value.</th> <th>Total tax (per \$1,000) '97.</th> <th>Population in 1890 was</th> <th>Population in 1890 was</th> <th>Population in 1897 (local estimate)</th>	Assessment is ½ actual value.	Total tax (per \$1,000) '97.	Population in 1890 was	Population in 1890 was	Population in 1897 (local estimate)
WATER BONDS—		\$1,264,840		\$55.70	3,330	6,500	
6s, J&D, \$30,000, g.....	Dec. 1, 1908						
6s, J&D, 20,000, g.....	June 1, 1906						
5s, J&D, 80,000, g.....	June 1, 1905						
Total debt Jan. 1, 1898.		\$146,700					

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; on 6s due 1908 at American Exchange National Bank, New York.

TAX FREE.—All issues of this city's bonds are exempt from taxation.

BOULDER CO.—D. E. DOBBINS, Treasurer.

County seat is Boulder.

LOANS—	When Due.	Assessment about 2½ actual value.	State & Co. tax (per M.) '97.	Population in 1890 was	Population in 1880 was	Population in 1897.....
PUBLIC BUILDING:			\$22.00	14,082	9,723	25,000
3s, April, \$37,000.....	Apr. 1, 1905					
Bonded debt Feb. 1, '98.		\$37,000				
Tax valuation 1897.....		4,988,964				

CANON CITY.—{ J. J. CONE, Mayor. { C. J. FREDRICKSON, Treasurer.

This is the county seat of Fremont Co.

LOANS—	When Due.	Total debt Jan., 1898.	Water debt (included)	Tax valuation 1896	Assessment is ½ actual value.	Total tax (per \$1,000)	Population in 1890 was	Population in 1895 (est'd)
FUNDING BONDS—		\$110,000	70,000	698,212		\$67.60	2,825	5,000
6s, \$40,000.....	July 1, 1903							
(Subject to call July 1, 1899)								
REFUNDING WATER BONDS—								
6s, M&S, \$60,000.....	Mar. 16, 1926							
WATER WORKS BONDS—								
6s, J&J, \$10,000.....	Oct. 15, 1909							
(Subject to call in 10 years.)								

TAX FREE.—All bonds of this city are exempt from taxation.

INTEREST on the water bonds is payable at Canon City and in New York.

CHAFFEE CO.—C. W. ERDLIN, Treasurer.

County seat is Buena Vista.

LOANS—	When Due.	Total debt Feb. 1, 1898.	Tax valuation 1897	Assessment about ½ actual value.	Population 1897 (estimat.)
FUNDING BONDS—		\$224,500	2,214,972		10,550
6s, A&O, \$224,500.....	Dec. 2, 1923				
Optional after Oct. 1, 1903.					

SCHOOL DISTRICT.—

7s, M&S,.....	Mar. 1, 1907	Tax valuation 1897.....	\$587,455
Subject to call at any time.		Real valuation (about)	3,000,000
Total debt Feb. 1, 1898.....	\$27,000	Population in 1897 (est.)	3,000

COLORADO SPRINGS.—{ M. B. IRVINE, Mayor. { C. E. SMITH, Clerk.

This city is situated in El Paso County.

LOANS—	When Due.	5s, J&J, \$65,000.....	July 1, 1910
BRIDGE & VIADUCT BONDS—		5s, M&S, 170,000.....	Mar. 2, 1911
6s, J&J, \$10,000.....	July 1, 1905	REFUNDING BONDS—	
6s, F&A, 30,000.....	Aug. 1, 1906	4½s, \$40,000.....	Nov. 1, 1912
SEWER BONDS—		4½s, 35,000.....	Nov. 1, 1912
6s, J&J, \$50,000.....	July 1, 1903	4½s, 25,000.....	Nov. 1, 1912
6s, J&J, 25,000.....	July 1, 1905	Subject to call after 1902.	
5s, A&O, 20,000.....	Oct. 1, 1909	Bonded debt Mar. 1, '98.	\$980,000
5s, J&J, 15,000.....	July 1, 1910	Floating debt.....	61,462
WATER WORKS—		Total debt Sept. 1, 1897.	1,061,462
6s, M&S, \$85,000.....	Mar. 1, 1904	Water debt (included)	830,000
6s, M&N, 80,000.....	Nov. 15, 1904	Cash assets Mar. 1, 1898.	183,272
6s, J&J, 25,000.....	July 1, 1905	Net debt Mar. 1, 1898.....	878,190
5s, A&O, 70,000.....	Oct. 1, 1906	Tax valuation 1897.....	6,204,100
5s, A&O, 50,000.....	Oct. 1, 1905	Assessment about ½ actual value.	
5s, J&J, 50,000.....	Jan. 1, 1906	Total tax (per M.) '97.....	\$51.10
5s, M&S, 60,000.....	Mar. 1, 1909	Population in 1890 was.....	11,140
5s, A&O, 75,000.....	Oct. 1, 1909	Population in 1898 (est.)	22,000

ALL BONDS subject to call 10 years before maturity (except where noted) and are secured by a sinking fund.

SCHOOL DISTRICT.—

5g, M&S,.....	Sept. 1, 1909	4½s, ...	\$51,000.....	1913
Subject to call after Sept. 1, 1899		(Subject to call 1903.)		
		Total debt (last returns)		\$138,000

The water works are valued at \$1,500,000.

GOLD BONDS.—All of the city's bonds are payable in gold coin.

TAX FREE.—All bonds issued by this city exempt from taxation.

INTEREST is payable in Colorado Springs and in New York.

CONEJOS CO.—CHAS. A. BOICKENSHEIN, Treas.

County seat is Conejos.

Bonded debt Jan. 1, 1898	\$60,000	Total tax (per \$1,000) '97.	\$34.00
Floating debt.....	68,743	Population in 1890 was.....	7,193
Total debt Jan. 1, 1898.....	128,743	Population in 1880 was.....	5,605
Tax valuation 1897.....	\$1,824,729	Population in 1897 (est.)	10,000
Assessment is 2/10 actual value.			

County's bonds are due in 20 years, with option of call in 10 years.

TAX FREE.—The above bonds are not taxed.

DELTA.—{ A. H. STOCKHAM, Mayor. { M. FAIRLAMB, Town Attorney.

This town is the County seat of Delta County.

LOANS—	When Due.	Tax valuation 1896.....	\$209,003
WATER WORKS BONDS—		Tax valuation 1897 (est.)	250,000
.....		Assessment about ½ actual value.	
6s,	10,000.....	Population in 1890 was.....	470
Subject to call July 1, 1907.		Population in 1895 was.....	1,200
Bonded debt Feb. 23, '98.	\$22,000	Population in 1897 (est.)	1,500

DENVER.—{ THOMAS S. McMURRAY, Mayor. { PAUL J. SOURS, Treasurer.

Denver is situated in Arapahoe County. On Feb. 7, 1894, the town of South Denver was annexed to and became a part of the City of Denver and the city assumed its indebtedness. See statement below.

LOANS—	When Due.	LOANS—	When Due.
FUNDING BONDS—		HIGHLAND SEWER AND BUILDING BONDS—	
6s, F&A, \$56,000.....	Aug., 1898	6s, J&J, \$37,000.....	July 1, 1903
PUBLIC IMPROVEMENT—		6s, J&J, 22,000.....	July 1, 1903
5s, J&J, \$400,000.....	Ser. B, 1906	6s, J&J, 14,000.....	July 1, 1905
Subject to call July 1, 1901		6s, J&J, 13,000.....	July 1, 1906
4s, M&N, \$400,000.....	Ser. C, 1903	*LOCAL IMPROVEMENT BONDS—	
Optional after Nov. 1, 1903		6s, J&J, \$466,500.....	July 1, 1905
4s, M&S, \$380,000.....	Ser. A, 1904	*REFUNDING WARRANTS—	
Subject to call Sept. 1, 1899		4s, J&J, \$46,000.....	1903
4s, J&J, \$320,000.....	Ser. A, 1907	Bond. debt Mar. 26, '98.	\$1,980,300
Subject to call after Jan. 1, 1902.		Sinking fund.....	107,182
SOUTH DENVER WATER BONDS—		Net debt Mar. 26, '98.....	1,873,118
6s, J&J, \$160,000.....	Jan. 1, 1899	Imp't bonds and refund-	
6s, F&A, 3,000.....	Feb. 4, 1901	ing warrants (add.)	512,500
6s, M&N, 100,000.....	May 1, 1901	Tax valuation 1897.....	70,514,560
6s, M&N, 60,000.....	May, 1901	Assessm't about ½ actual value.	
BARNUM WATER—		City tax (per \$1,000) '98.....	\$12.80
5s, J&J, \$5,000.....	July 1, 1901	Population in 1890 was.....	106,713
5s, J&J, \$3,000.....	July 1, 1903	Population in 1880 was.....	35,629
HARMON WATER, B'LDG & BRIDGE		Population in 1898 (est.)	165,000
8s.....	\$7,300.....	1899-1906	

*These bonds are paid to contractors as work progresses, and are subject to call, payable from special assessments.

INTEREST on all bonds is payable at the Mercantile Trust Co., New York.

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, Mayor. GEO. W. N. RAYMOND, Clerk.

This city is the county seat of La Plata County.

Table with columns: LOANS—When Due., WATER WORKS BONDS—, REFUNDING WATER BONDS—, Floating debt, Total debt Feb. 15, '98, Tax valuation 1897, Real valuation (est.), Population in 1890 was, Population in 1897 (est.).

EAGLE COUNTY—A. S. LITTLE, Treasurer.

County seat is Red Cliff.

Table with columns: LOANS—When Due., FUNDING BONDS—, Tax debt Jan. 1, 1898, Tax valuation, real, Tax valuation, personal, Tax valuation 1897, Assessment about 1/2 actual value, State & Co. tax (per M.) '97, Population in 1890 was.

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.

Table with columns: LOANS—When Due., REFUNDING WATER BONDS, '95—, Tax valuation 1896, Assessment is 2/3 actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1880 was.

Interest is payable at Fort Collins or in New York.

FREMONT CO.—A. E. RUDOLPH, Treas.

County seat is Canyon City.

Table with columns: LOANS—When Due., COURT HOUSE BONDS—, State & Co. tax (per \$1,000), Population in 1890 was, Population 1897 (local est.), SCHOOL DISTRICT—, Tax valuation 1896, Assessment is 2/3 actual value, Total tax (per \$1,000) '95, Population in 1890 was.

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.

Table with columns: LOANS—When Due., COURT HOUSE BONDS—, Sinking fund, Net debt Jan. 1, 1898, Tax valuation 1896, Assessment about 3/4 actual value, State tax (per \$1,000) '95, County tax (per \$1,000), Population in 1890 was.

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. NANNIE E. FORRY, Clerk.

This city is the county seat of Mesa County.

Table with columns: LOANS—When Due., WATER WORKS BONDS—, Total debt, Tax valuation 1896, Real valuation (est.), Tax rate (per \$1,000) '96, Population in 1890 was, Population in 1897 (est.).

GREELY.—M. P. HENDERSON, Clerk.

This city is in Weld County.

Table with columns: Bonded debt Feb. 18, '98, Floating debt, Total debt Feb. 18, 1898, Tax valuation 1896, Population in 1890 was, Population in 1897 (est.).

GUNNISON CO.—S. L. WHIPP, Treasurer.

Gunnison is the county seat.

Table with columns: LOANS—When Due., COURT HOUSE BONDS—, Total debt Feb. 1, 1898, Assessed valuation, Assessment about 1/4 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1897 (est.).

*This includes \$169,700 funding bonds issued in 1883, which have recently been declared valid by the United States Court of Appeals.

HIGHLANDS.—This town is in Arapahoe County.

Table with columns: LOANS—When Due., IMPROVEMENT BONDS—, Sewer Bonds—, Total debt Jan. 1, 1896, Tax valuation 1895, Assessment is 3/4 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1895 (est.).

INTEREST is payable in Denver and in New York City.

HINSDALE CO.—J. S. KIRKER, Clerk.

County seat is Lake City.

Table with columns: LOANS—When Due., FUNDING BONDS—, LOANS—When Due., JUDGMENT BONDS—, Total debt Jan. 1, 1898, Tax valuation 1897, Real valuation (est.), Tax rate (per \$1,000) '96, Population in 1890 was, Population in 1897 (est.).

Table with columns: Total debt Feb. 1, '98 (abt.), Tax valuation 1897, Assessment about 1/2 actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1880 was.

INTEREST is payable at the office of the County Treasurer or at the office of Kountze Bros., New York.

JEFFERSON CO.—J. C. WEUS, Clerk.

County seat is Golden.

Table with columns: LOANS—When Due., REFUNDING BONDS—, Total debt Jan. 1, 1898, Tax valuation 1897, State tax (per \$1,000) '97, County tax (per \$1,000), Population in 1890 was, Population in 1880 was, Population in 1897 (est.).

LAKE COUNTY.—GEO. W. WHYTER, Treas.

County seat is Leadville. About \$60,000 of outstanding bonds of this county, which have been in litigation, have been declared valid by U. S. Court of Appeals.

Table with columns: Total debt Jan. '98, All floating debt—no bonds, Total debt July, 1880, Tax valuation 1897, Assessment about 1/3 actual value, State & Co. tax (per \$1,000), Population in 1890 was, Population in 1880 was.

LA PLATA CO.—SAM G. WALL, 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.

Table with columns: LOANS—When Due., FUNDING BONDS—, ROAD AND BRIDGE BONDS—, Judgment Bonds—, State & Co. tax (per M.) '97, Assessment about 1/2 actual value, Population in 1890 was, Population in 1898 (est.).

INTEREST on the funding bonds is payable at the office of Kountze Bros., New York, and in Durango; on the judgment bonds at the Chemical National Bank, New York, and in Durango; on the road and bridge bonds in Durango only.

LAS ANIMAS CO.—J. M. GARCIA, Clerk and Recorder.—County seat is Trinidad.

Table with columns: LOANS—When Due., COUNTY BONDS—, Net debt Jan. 1, 1898, Tax valuation 1896, Assessment is 1/2 to 3/4 actual value, State tax (per \$1,000), County tax (per \$1,000), Population in 1890 was, Population in 1895 (about).

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.

LEADVILLE.—{ S. D. NICHOLSON, Mayor. W. G. NIMMERICK, Clerk.

County seat of Lake County. This city has no bonded debt.

Table with columns: Floating debt Feb. 1, '97, Total debt, Cash on hand, Net debt Feb. 1, 1897, Tax valuation, real, Tax valuation, personal, Total valuation 1896, Assessment about 3/4 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1897 (est.).

INTEREST is payable by Kountze Bros., New York City, and at City Treasury.

LONGMONT.—{ WILLIS A. WARNER, Mayor. CHAS. L. REED, Clerk and Recorder.

This town is in Boulder County.

Table with columns: LOANS—When Due., REFUNDING WATER BONDS—, Total debt Feb. 1, 1898, Tax valuation 1897, Assessment about 2/3 actual value, Total tax (per \$1,000) '97, Population 1890 was, Population 1898 (about).

LOVELAND.—JAY P. HARTER, Town Clerk and Recorder.—This town is in Larimer County.

Table with columns: LOANS—When Due., ARTESIAN WELL BONDS—, WATER WORKS BONDS—, Sinking fund, Net debt Feb. 18, 1898, Tax valuation 1897, Assessment about 3/4 actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1897 (est.).

MANITOU.—{ A. G. LEWIS, Mayor. F. D. FOX, Treasurer.

Manitou is in El Paso County.

Table with columns: Bonded debt Apr. 1, '98, Water debt (included), Floating debt (about), Total debt, Sinking fund, Net debt Apr. 1, 1898, Tax valuation 1897, Assessment about 3/4 actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population '98 bet. 1,200 & 1,400.

MESA COUNTY.—H. NICHOLS, County Clerk.

County seat is Grand Junction.

Table with columns: LOANS—When Due., BRIDGE BONDS—, FUNDING BONDS—, LOANS—When Due., JUDGMENT BONDS—, Sinking fund, Net debt Jan. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment is 1/4 actual value, State & Co. tax (per M.) '97, Population in 1890 was, Population 1896 (local est.).

MONTROSE CO.—JOHN DEEBLE, Treasurer.

County seat is Montrose.
LOANS—When Due.
FUNDING BONDS—
6s, J&J, \$128,300.....Jan. 3, 1908
Subject to call after Jan. 3, 1898
Bonded debt Feb 14, 98..\$154,300
County has no floating debt.

Tax valuation 1897....\$1,248,705
Assessment about 3/4 actual value
Total tax (per \$1,000) '97..\$50-00
Population in 1890 was.....3,980
Population in 1897 (est.)....4,000

INTEREST on the bonds of this county is paid in New York or at the County Treasurer's office in Telluride, Col.

SOUTH DENVER - Annexed to Denver February 7, 1894. See Denver.

TRINIDAD.—{ F. R. WOOD, Mayor.
{ B. B. SIPE, Treasurer.
Trinidad is situated in Las Animas County.

LOANS—When Due.
BRIDGES & STREETS—
7s, J&J, \$32,000.....July 10, 1903
FUNDING BONDS—
6s, M&S, \$35,000.....Sept. 1, 1905
6s, M&N, 18,000.....May 1, 1907
SCHOOL BONDS—
7s, 6s, 5s, \$84,000.....
WATER-WORKS BONDS—
5s, A&O, \$328,000....Apr. 1, 1912
Subject to call after 1907.
Total debt Jan. 1, 1898..\$497,000
Tax valuation 1897.....1,996,000
Assessment is 3/4 actual cost.
Total tax (per \$1,000) 1897..\$46-85
Population in 1890 was.....5,523
Population in 1895 (est.)....8,000

INTEREST on the water-works bonds is payable at the First National Bank, New York City; on all other bonds at Chemical National Bank, New York.

PITKIN COUNTY.—M. C. McNICHOLS, Treas.

County seat is Aspen.
LOANS—When Due.
FUNDING BONDS—
8s, J&J, \$203,000.....July 1, 1906
Subject to call.
JUDGMENT BONDS—
8s, A&O, \$9,700.....Oct. 1, 1910
Subject to call.
8s, A&O, \$239,900....Oct. 1, 1911
Subject to call after Oct. 1, 1901

Total debt Feb. 1, 1898..\$452,600
Tax valuation, real.....1,505,970
Tax valuation, personal,1,026,800
Total valuation 1897....2,532,800
Assess'm't about 1-5 actual value.
Total tax (per \$1,000) '97..\$4-00
Population in 1890 was.....8,980

INTEREST is payable by Kountze Brothers, New York City, and at County Treasurer's office, Aspen, Colo.

PUEBLO.—{ J. B. ORMAN, Mayor.
{ C. L. FUNK, Treasurer.

Pueblo is situated in Pueblo County. The city of Bessemer was annexed to Pueblo in January, 1894.

LOANS—Amount.
BUILDING BONDS—
6s, \$35,000.....June 1, 1902
BRIDGE BONDS—
6s, \$31,000.....June, 1902
6s, 50,000.....Dec., 1906
5s, 10,000.....Sept., 1907
DEFICIENCY BONDS—
6s, \$80,000.....June, 1906
LEVEE BONDS—
6s, \$10,000.....June, 1902
PARK BONDS—
5s, g. J&J, \$70,000g.,Jan. 1, 1912
SEWER BONDS—
6s, \$11,000.....June, 1902

SEWER BONDS—(Con.)
6s, \$34,000.....June, 1904
6s, 36,000.....Oct., 1904
Interest payable in New York.
Bonded debt Apr. 1, '98..\$297,000
Floating debt.....145,000
Total debt.....442,000
Sinking fund.....35,000
Net debt Apr. 1, 1898..407,000
Park bonds, additional, 70,000
Tax valuation 1897....7,401,448
Assessment about 1/2 actual value.
City tax rate (per M.) '97..\$35-10
Population in 1890 was.....24,558
Population 1898 (local est.)36,000

OPTIONAL—All of the city's bonds are subject to call ten years before maturity.

SCHOOL DISTRICT NO. 1.—JOHN C. LATSHAW, Secretary.

LOANS—When Due.
REFUNDING BONDS—
5s, g. A&O, \$140,000,Oct. 15, 1917
Subject to call 1907.
Bonded debt July 1, '97..\$198,000

Floating debt.....\$44,168
Total debt July 1, '97..242,168
Assessed valuation '96..6,429,022
Real valuation (est.)....2,000,000
Population of district 1897,18,000

INTEREST on bonds is payable at County Treasurer's office, or at First National Bank, New York City.

PUEBLO COUNTY.—J. M. MEALES, Clerk.

County seat is Pueblo.
LOANS—When Due.
REFUNDING BONDS—
4 1/2s, J&J, \$350,000.....Jan. 1, 1917
Subject to call Jan. 1, 1907
Bonded debt Jan. 1, 1898..\$350,000
Floating debt.....45,000

Total debt Jan. 1, 1898..\$395,000
Tax valuation 1897....12,218,807
Real valuation (est.)....55,000,000
Population in 1890 was.....31,491
Population in 1890 was.....7,617
Population in 1898 (est.)....50,000

SCHOOL DISTRICT NO. 20.—UHAS. E. SAXTON, District Treasurer.

LOANS—When Due.
REFUNDING BONDS—
4 1/2s, \$138,000.....1917
(Subject to call after 1907.)
Bonded debt Dec. 1, '97..\$168,000

Assessed valuation '97..\$4,977,783
Assessment 3/4 actual value.
School tax (per \$1,000) '97..\$10-00
Population in 1897 (est.)....30,000

RIO BLANCO CO.—{ E. E. FORDHAM, Clerk & Rec'r.
{ R. OLDLAND, Treasurer.

County seat is Mooker.
LOANS—When Due.
COUNTY BONDS—
7s, A&O, \$41,000.....Oct. 1, 1909
Optional ten years from date.
COUNTY WARRANTS—
8s, var., \$5,600.....1912
Bonded debt Jan. 1, 1898..\$49,600

Floating debt.....\$100
Total debt Jan. 1, 1898....49,700
Tax valuation 1897.....673,862
Assessment is 3/4 actual value.
Total tax (per \$1,000) '97..\$34-00
Population in 1890 was.....1,200
Population in 1897 (est.)....1,500

INTEREST is payable at the County Treasurer's office, or at the Chemical Bank, New York.

TAX FREE.—All bonds of this county are exempt from taxation.

SAGUACHE CO.—W. A. LOCKETT, Treasurer.

County seat is Saguache.
LOANS—When Due.
COURT HOUSE AND FUNDING—
7s, J&D, \$42,000.....1904
Subject to call.
Total debt Feb. 1, 1898..\$42,000

Tax valuation 1897....\$1,930,000
Assessment about 3/4 actual value.
Total tax (per \$1,000) '97..\$22-10
Population in 1890 was.....3,313

INTEREST is payable by Kountze Brothers, New York City.

SALIDA.—{ S. M. JACKSON, Mayor.
{ E. W. HIVELEY, Treasurer.

Salida is in Chaffee County.
Bonded debt Feb. 19, '98..\$61,000
Floating debt.....19,594
Total debt Feb. 19, 1898..80,594

Assessed valuation 1897..\$582,986
Population in 1890 was.....2,586
Population in 1897 (est.)....3,000

SAN JUAN CO.—OLLIE LOCKHART, Clerk.

County seat is Silverton.
LOANS—When due.
COUNTY BONDS—
\$108,700.....
Floating debt.....\$68,228

Total debt Feb. 1, 1898..\$176,928
Tax valuation 1897.....1,381,653
Population in 1890 was.....1,572
Population in 1897 (est.)....2,000

SAN MIGUEL CO.—H. L. SERVIS, Clerk.

County seat is Telluride. All bonds issued by this county are exempt from taxation.

LOANS—When Due.
FUNDING BONDS—
7s, J&J, \$67,800.....1906
Subject to call.
JUDGMENT BONDS—
8s, var., \$54,400.....1912
SCHOOL BONDS—
7s, \$29,500.....1912

Bonded debt Jan. 1, '98..\$122,200
School dist. bonds (add.) 29,500
Floating debt.....3,187
Total debt.....154,887
Cash on hand.....21,969
Net debt Jan. 1, 1898..133,018
Tax valuation 1897....1,314,042
State & Co. tax (p. \$1,000) \$41-00
Population in 1890 was.....2,909

State of Utah.

ITS DEBT, RESOURCES, &c.

Organized as a Territory (Act S-pt. 9, 1850) - Sept. 9, 1850
Admitted as a State - - - - - Jan. 4, 1896
Total area of State (square miles) - - - - - 84,970
State Capital - - - - - Salt Lake City
Governor (term expires 1st Monday Jan., 1901) Heber M. Wells
Secretary (term expires 1st Monday Jan., 1901) J. T. Hammond
Treasurer (term expires 1st Monday Jan., 1901) - Jas. Chipman
Legislature meets biennially in odd years on the second Monday in January, and sessions are limited to 60 days, except the first session, which met on January 7, to hold 90 days.

Table with columns: NAME AND PURPOSE, Interest, Principal, Outstanding. Rows include Building bonds, State bonds, Territorial bonds.

PAR VALUE.—Bonds are in pieces of \$1,000 each.
INTEREST on the State bonds of 1892 is payable in Salt Lake City, or at the office of Wells, Fargo & Co., New York; on the bonds of 1896 at the U. S. Mortgage & Trust Co., New York City, or the State Bank of Utah, Salt Lake City; on all other bonds in Salt Lake City or at the American Exchange National Bank in New York.

DEBT LIMITATION.—The indebtedness of this State is limited by its Constitution (Article XIV., Sections 1 and 2) to \$200,000 over and above the Territorial indebtedness assumed by the State, except "to repel invasion, suppress insurrection, or to defend the State in war."

TOTAL DEBT on January 1, 1898, was \$900,000.
TAX VALUATION.—In 1896 the total assessed valuation was \$107,291,048. The real value is estimated at \$250,000,000.

POPULATION.—The population of Utah has been as follows in the years named.
1897.....250,000 | 1880.....143,963 | 1860.....40,273
1890.....207,905 | 1870.....86,786 | 1850.....11,380

CITIES, COUNTIES AND TOWNS IN THE STATE OF UTAH.

CACHE COUNTY.—H. J. MATHEWS Auditor.

County seat is Logan.
LOANS—When Due.
FUNDING & IMPROVEMENT (gold)—
5s, F&A, \$25,000.....Aug. 1, 1912
Subject to call Aug. 1, 1902
Interest payable in New York.
Bonded debt Feb. 1, 1898..\$60,000
County has no floating debt.
Sinking fund.....\$3,652
Net debt Feb. 1, 1898....\$56,347
Tax valuation, real.....4,351,854
Tax valuation, personal, 828,601
Total valuation 1897....5,180,455
Assessment about 3/4 actual value.
Total tax (per \$1,000) '96..\$14-75
Population in 1890 was.....15,500
Population in 1897 (est.)....18,500

LOGAN.—{ ANTHONY ANDERSON, Mayor.
{ JOS. QUINNEY, Auditor.

This city is in Cache County.
LOANS—When Due.
LIQUIDATION BONDS—
5s, Jan. 31, \$40,000.....Jan. 31, 1907
WATER WORKS—
5s, J&D, \$40,000.....Dec. 31, 1912
Bonded debt Jan. 1, 1898..\$80,000
Floating debt.....5,000
Total debt Jan. 1, 1898..\$85,000
Tax valuation 1897.....1,777,566
Assessment is 3/4 of actual value.
City tax rate (per \$1,000) '97 \$5-50
Population 1897 about.....6,000
Population in 1890 was.....4,565

OGDEN.—{ JOHN A. BOYLE, Mayor.
{ E. H. ANDERSON, Recorder.

This city is in Weber County.
LOANS—When Due.
GENERAL IMPROVEMENT—
6s, \$100,000.....June 1, 1911
6s, 50,000.....Feb. 1, 1912
5s, 100,000.....July 31, 1908
5s, 50,000.....April 1, 1912
5s, 50,000.....Dec. 1, 1912
5s, semi-an., 100,000.....May 1, 1913
SEWER BONDS—
6s, \$6,000.....Feb. 1, 1902
(Payable \$2,000 yearly.)
5s, \$50,000.....March 1, 1910
Total debt Jan. 1, 1898..\$506,000
Floating debt.....46,000
Total debt.....552,000
Sinking fund.....30,614
Net debt Feb. 19, 1898..521,386
Tax valuation 1897....8,864,533
City tax rate (per \$1,000) \$9-00
Population in 1895 was.....15,828
Population in 1890 was.....14,889
Population in 1898 (est.)....20,000

PROVO.—{ LAFAYETTE HOLBROOK, Mayor. }
{ J. W. McADAM, Auditor. }

This city is the county seat of Utah County.
LOANS— When Due. Tax valuation 1897...\$1,832,540
WATER BONDS— Assessment same as cash value.
6s, M&N, \$116,000, g., Oct. 1, 1911 Total tax (per \$1,000) 1896.\$24.00
Subject to call Oct. 1, 1901 Population in 1890 was....5,159
Total debt Jan. 1, 1898...\$116,000 Population in 1897 (est)....6,000
TAX FREE.—All of this 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.—{ JOHN CLARK, Mayor. }
{ GEO. SWAN, Auditor. }

This city is situated in Salt Lake County
LOANS— When Due. LOANS— When Due.
CITY BONDS—1888-1891— GENERAL FUND—
5s, Sept., \$500,000... Sept. 1, 1908 5g, M&N, \$800,000... May 1, 1914
Subject to call after Sept. 1, 1898 PUBLIC IMPROVEMENT, 1892—
5s, Jan., \$500,000... Jan. 1, 1911 5s, J&J, \$548,000... July 1, 1912
Subject to call after Jan. 1, 1901 Subject to call after July 1, 1902
5s, July, \$200,000... July 1, 1911 Total debt Feb. 1, 1898.\$2,548,000
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 Nat. Bank, Salt Lake City, at option of bondholder; on those due in 1911 at the Importers' & Traders' Nat. Bank, New York, or Union Nat. Bank, Salt Lake City, at option of bondholder; on those due in 1912 at the office of Wells, Fargo & Company, New York; on those due in 1914 at the National Bank of the Republic, New York, and by McCormick & Co., Salt Lake City.
TAX FREE.—All bonds of this city are exempt from taxation.
AVAILABLE ASSETS.—City lands and water works are valued at \$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 1897 was \$34,479,724; 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 20,768; in 1895 was 48,076.
SALT LAKE CO.—S. H. LYNCH, Treasurer.
Salt Lake City is the county seat.
LOANS— When Due. Floating debt..... \$130,000
COUNTY BONDS— Total debt..... 480,000
5s,, \$350,000.. 1906 to 1916 Tax valuation 1896... 43,352,121
FUNDING BONDS— Assessment is about actual value.
5s, J&J, \$120,000.. July 1, 1917 Total tax (per \$1,000) '96... \$27.50
Subject to call after 1907. Population in 1890 was..... 58,457
Bonded debt Jan. 1, '97. \$350,000 Population in 1897 (est.).... 75,000

WEBER CO.—NEWTON FARR, Auditor.
County seat is Ogden.
LOANS— When Due. Net debt Jan. 1, 1898 .. \$171,614
IMPROVEMENT AND FUNDING— Tax valuation, real... 5,297,785
5s, J&J, \$150,000... June 14, 1912 Tax valuation, pers'l. 6,137,929
Subject to call after June 14, 1902 Total valuation 1897. 11,435,714
Bonded debt Jan. 1, 1898... \$150,000 Assessment 2/3 to 3/5 actual value.
Floating debt..... 71,721 Total tax (per \$1,000) '97. \$29.00
Total debt..... 221,721 Population 1890 was..... 22,723
Cash on hand..... 50,107 Population 1895 was..... 25,015
INTEREST is payable at the County Treasury or at the Chemical National Bank, New York City.

GRANT CO.—E. M. YOUNG, Probate Clerk.
County seat is Silver City.
LOANS— When Due. R.R. BONDS—(Con.)—
CURRENT EXPENSES— 7s, J&J, \$20,000... July 1, 1905
6s, J&J, \$27,000... July 1, 1919 REFUNDING BONDS—
Subject to call after July 1, 1899 6s, J&J, \$33,000... July 1, 1919
FUNDING BONDS— Subject to call after July 1, 1899
6s, Jan., \$18,500... Jan. 1, 1900 Bonded debt Jan. 1, '98... \$218,000
Subject to call at any time. Floating debt (about).... 30,000
6s, J&J, \$82,500... July 1, 1919 Total debt Jan. 1, '98 (abt.) 248,000
Subject to call after July 1, 1899 Tax valuation 1897... 3,561,036
RAILROAD BONDS— Assessment about 1/3 actual value.
7s, J&J, \$17,000... July 1, 1903 Total tax (per \$1,000) '97... \$33.00
7s, J&J, 20,000... July 1, 1904 Population in 1890 was..... 9,657
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. TOWN HALL BONDS.
SCHOOL HOUSE BONDS. 6s, J&J, \$7,000... June 1, 1921
7s, J&J, \$15,000... July 1, 1905 Subject to call after 10 years.
Subject to call after 10 years. Total debt (last returns). \$26,500
INTEREST is payable in New York City. Tax valuation in 1890... 1,332,730
Population in 1890 was..... 2,385

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. Interest on court-house bonds payable in New York; on funding bonds at office of County Treas.
COURT HOUSE BONDS.— Total debt Feb. 1, '98, abt. \$78,000
6s, J&J, \$70,000... July 1, 1919 Tax valuation 1896... 1,111,230
Subject to call after 10 years. Total tax (per \$1,000) '95 29.75
FUNDING BONDS.— Population in 1890 was..... 10,618
6s,, \$8,000... Aug. 1, 1917

SANTA FE CO.—{ H. B. CARTWRIGHT, Treasurer. }
{ A. ROMERO, Clerk. }
County seat is Santa Fe.
Bonded debt Jan. 1, 1898... \$678,316 Tax valuation 1897... \$2,039,701
Floating debt..... 9,663 Population in 1890 was..... 13,562
Total debt Jan. 1, 1898.. 687,979

SOCORRO CO.—ABRAN ABEYTA, Treasurer.
County seat is Socorro.
LOANS— When Due. FUNDING BONDS—(Continued.)
CURRENT EXPENSE BONDS: 6s, J&J, \$48,700... July 1, 1919
6s, J&J, \$6,000... July 1, 1919 Subject to call after July 1, 1899
Subject to call after July 1, 1899 Total debt Jan. 1, 1897... \$158,200
FUNDING BONDS: Sinking fund assets.... \$5,700
6s, Jan. \$103,500... Jan. 1, 1904 Tax valuation..... 2,592,304
Subject to call at any time. Population in 1890 was..... 9,595
INTEREST is payable in New York City.

VALENCIA COUNTY.—County seat is Las Lunas.
Bonded debt Jan. 1, '98. \$97,300 Assessment about 35 p. c. actual.
County has no floating debt. Total tax (per \$1,000) '96. \$36.75
Sinking fund..... 5,000 Population in 1890 was..... 13,876
Net debt Jan. 1, 1898... 92,300 Population in 1880 was..... 13,095
Tax valuation 1896... 2,386,510 Population 1897 (est.)..... 15,200

INTEREST on the Military Institute fines is payable at the Western National Bank, New York City; on all other bonds at the National Bank of Commerce, New York City.

TOTAL DEBT.—The total bonded debt on September 1, 1897, was \$1,066,800. In addition to the bonded debt there were outstanding on February 1, 1894, \$650,000 of old militia warrants.

ASSESSED VALUATION.—The assessed valuation (about 1/3 cash value) in 1895 was \$42,980,752 and the tax rate \$7.75.

POPULATION OF TERRITORY.—The population of New Mexico has been as follows in the years named:
1890..... 153,593 | 1870..... 91,874 | 1850..... 61,547
1880..... 119,565 | 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.
LOANS— When Due. Total debt (last returns). \$204,942
COUNTY BONDS— Tax valuation 1896..... 7,421,371
..s,, \$203,400..... Population in 1890 was..... 20,913
Floating debt..... \$1,542 Population in 1880 was..... 17,225

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 (April).
LOANS— When Due. Total debt Sept. 1, 1897. \$54,400
6s, J&J, \$16,000... July 1, 1927 Tax valuation 1897 abt. 2,500,000
Subject to call after 1907. Population in 1890 was..... 7,974

DONA ANA CO.—County seat is Las Cruces.
LOANS— When Due. Sinking fund..... \$33,254
COUNTY BONDS— Tax valuation 1896..... 2,751,351
..s,, \$73,400..... Population in 1890 was..... 9,191
Floating debt (last returns). \$2,358 Population in 1880 was..... 7,612

EAST LAS VEGAS.—This town is the county seat of San Miguel County.
LOANS— When Due. School house bonds..... \$15,000
FUNDING BONDS— Total debt Jan. 1, 1895.... 42,000
6s, J&J, \$10,000... Jan. 2, 1925 Tax valuation 1894..... 1,399,681
Subject to call after Jan. 2, 1905 Estimated actual valu'n 3,000,000
City hall bonds..... \$17,000 Population in 1894 (est.).... 3,000
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.
LOANS— When Due. R.R. BONDS—(Con.)—
CURRENT EXPENSES— 7s, J&J, \$20,000... July 1, 1905
6s, J&J, \$27,000... July 1, 1919 REFUNDING BONDS—
Subject to call after July 1, 1899 6s, J&J, \$33,000... July 1, 1919
FUNDING BONDS— Subject to call after July 1, 1899
6s, Jan., \$18,500... Jan. 1, 1900 Bonded debt Jan. 1, '98... \$218,000
Subject to call at any time. Floating debt (about).... 30,000
6s, J&J, \$82,500... July 1, 1919 Total debt Jan. 1, '98 (abt.) 248,000
Subject to call after July 1, 1899 Tax valuation 1897... 3,561,036
RAILROAD BONDS— Assessment about 1/3 actual value.
7s, J&J, \$17,000... July 1, 1903 Total tax (per \$1,000) '97... \$33.00
7s, J&J, 20,000... July 1, 1904 Population in 1890 was..... 9,657
In addition to above tax rate is a Silver City tax of \$16 per \$1,000.

Territory of New Mexico

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act Sept. 9, 1850) - Dec. 13, 1850
Total area of Territory (square miles) - - - 122,580
Territorial Capital - - - - - Santa Fe
Governor (term expires 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:

NAME AND PURPOSE.	Interest— P. Ct. Payable.	Principal— When Due. Outstanding
Capitol building bonds.....	7 M & S	1904 & 1905 \$200,000
Capitol contingent bonds.....	6 J & J	Apr. 1, 1902 50,000
Capitol rebuilding bonds.....	5 M & N	M & N 1925 75,000
\$25,000 due May 1 and \$50,000 due Nov. 1, 1925, subject to call after 1915.		
Casual deficit bonds.....	5 J & J	May 1, 1923 101,800
Subject to call May 1, 1903.		
Current expense bonds of '87.	6 ann'ly	1907 & 1908 150,000
Subject to call in 1897 and 1898.		
Insane Asylum, 1891.....	6 J & J	Oct. 1, 1921 25,000
Subject to call after Oct. 1, 1911.		
do do 1895.....	5	Jan. 1, 1925 30,000
Subject to call after 1915.		
Military Institute bonds.....	5 J & J	July 1, 1925 15,000
Subject to call after 1905		
do do 1897.....	5	1927 15,000
Subject to call after 1917.		
Normal School bonds, 1897.....	5	1927 10,000
Subject to call after 1917.		
Penitent'ry refund'g bonds.'94	6 M & S	1924-1925 81,000
Subject to call after July 1, 1914-'15.		
Provisional debt bonds.....	6 M & S	1919 200,000
Subject to call after 1909.		
Refunding bonds.....	6 J & J	July 1, 1923 104,000
Subject to call July 1, 1913		
Territorial Institution bonds.	5 J & J	July 1, 1925 35,000
Subject to call after 1905.		

Arizona Territory.

ITS

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 - - - - - C. W. 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 fund 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.

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	P. Ct.	Payable.	When Due.	When Due.	
Funding Bonds.....	1888	6	Jan. 15, 1912		\$150,000
do do.....	1892	5	J&J July 15, 1942		1,782,000
do do.....	Subject to call after July 15, 1912.				
do do.....	1897	5	1947		258,000
Gila Bridge bonds.....	1885	8	May 15, 1900		15,000
Insane Asylum bonds.....	1885	7	Jan. 1, 1905		100,000
University bonds.....	1887	7	Jan. 1, 1907		22,000
do do.....	Subject to call July 1, 1897.				
Wagon road and bridge. {	1885	10	Mar. 14, 1900		10,000
{	1885	8	Nov. 1, 1900		12,000
World's Fair bonds.....	1892	5	July 1, 1912		30,000

INTEREST is payable in gold at the office of the Territorial Treasurer and at the Guaranty Trust Co., New York City.

TOTAL DEBT, Etc.—The total debt Jan. 1, 1897, was \$2,340,615, including a floating debt of \$219,615; deduct amount of county, city and school district indebtedness, \$1,375,027; net Territorial debt \$965,588; cash in general fund January 1, 1897, \$79,829.

TAX FREE.—The bonds issued by Arizona are exempt from taxation.

ASSESSED VALUATION.—The Territory's assessed valuation in 1897 was \$30,613,702 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.)	87,500	1890	59,620	1880	40,440	1870	9,658	1860	*6,482
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* This was population when Arizona was simply a county of New Mexico.

CITIES, COUNTIES AND TOWNS IN THE TERRITORY OF ARIZONA.

APACHE COUNTY.—J. H. GREER, 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 seat is St. John's.

LOANS—	When Due.	Net debt Jan. 1, 1898....	\$62,439
FUNDING BONDS—		Tax valuation 1897.....	1,053,036
7g, Jan. 15, \$80,000g.....	1899-1907	Tax valuation 1894.....	1,930,000
(\$10,000 due yearly on Jan. 15.)		Assessment is 1/2 actual value.	
TERRITORIAL BONDS (funding)—		Total tax (per \$1,000) '97.	\$34.00
5g, J&J, \$43,439g.....	Jan. 1, 1913	Population 1897 about.....	3,100
Bonded debt Jan. 1, 1898.	\$123,439	Population in 1890 was.....	4,281
Navajo Co. debt.....	61,000		

INTEREST on \$53,000 of the 7 per cent bonds is payable at Chemical National Bank, New York; on the remaining \$27,000 of 7 per cent bonds at Bank of British Columbia, San Francisco; on Territorial bonds at Phoenix, Ariz. Both interest and principal payable in gold.

TAX FREE.—All bonds of this county are exempt from taxation.

COCHISE CO.—A. WENTWORTH, Treasurer.

County seat is Tombstone.

LOANS—	When Due.	Bonded debt Mar. 1, '98....	\$169,000
COUNTY BONDS—		All bonds are exempt from taxa'n.	
7s, Jan. 15, \$101,000. Jan. 15, 1899		Tax valuation 1897.....	\$2,512,858
(\$7,070 yearly to Jan. 15, 1906.)		Assess'm't is about 2/3 actual value.	
7s, Jan. 15, \$68,000. 1899 to 1908		Total tax per \$1,000 1897.	\$42.20
(\$4,760 yearly.)		Population in 1890 was.....	6,938
Interest payable in Tombstone.		Population in 1897 (est.)....	10,000

COCONINO CO.—D. M. FRANCIS, 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.	Total debt Apr. 1, 1898..	\$174,000
TERRITORIAL BONDS (refunding)		Tax valuation, real.....	1,232,153
5s, J&J, \$159,000. Jan. 15, 1943		Tax valuation, personal. 1,010,648	
Subject to call Jan. 15, 1914.		Total valuation 1897.....	2,242,801
COURT HOUSE BONDS—		Assessment about 1/2 actual value.	
5s, J&J, \$15,000. July 28, 1904		Total tax (per \$1,000) '97.	\$31.00
Interest payable in N. Y. City.			

TAX FREE.—All of the county's bonds are exempt from taxation.

GRAHAM CO.—County seat is Solomonsville.

Bonded debt Jan. 1, '98.	\$147,000	Population in 1890 was.....	5,670
Tax valuation 1897.....	2,028,098	Population 1895 about.....	8,500

MARICOPA CO.—LEE GRAY, Clk. B'd of Super.

County seat is Phoenix. On Jan. 1, 1897, Maricopa County owned property valued at \$203,400 and had \$108,180 cash in the treasury.

LOANS—	When Due.	SCHOOL DIST. BONDS—	
COURT HOUSE, JAIL, ETC.—		7s,	\$8,000....Sept. 23, 1899
10s, Jan. 2, \$2,500. Apr. 16, 1898		7s, var.,	76,200....1912 to 1915
7s, Jan. 2, 3,500. May 21, 1900		6s,	30,000....1912 to 1917
7s,		Subject to call after 1907.	
M. & P. RR. BONDS—		Bonded debt Jan. 1, '98. \$293,636	
7s,	\$2,000....Apr. 2, 1915	School debt (additional).... 114,200	
REFUNDING BONDS—		Tax valuation 1898..... 8,943,043	
7s, Jan. 15, \$105,000. Dec. 3, 1903		State and co. tax (per \$1,000) \$22.10	
5s,	267,636. July 15, 1942	Population in 1890 was..... 10,989	
		Population in 1897 (est.) 15,000	

INTEREST on the refunding bonds is payable at San Francisco; on others at Phoenix, Ariz.

MOHAVE CO.—HARVEY HUBBS, Treasurer.

County seat is Kingman.

LOANS—	When Due.	Total valuation 1897..	\$1,132,258
COUNTY BONDS—		Total tax (per \$1,000) '97.	\$30.00
5s, J&J, \$105,363. June, 1940		Population in 1890 was.....	1,444
Interest is payable at Phoenix.		Population in 1880 was.....	1,190
Total debt Jan. 1, 1898.	\$105,363	Population in 1897 (est.)....	2,000

PHOENIX.—{ J. C. ADAMS, Mayor.

Phoenix is the county seat of Maricopa County. On June 2, 1896, this city voted to issue \$10,000 of 5 per cent 15-year 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; negotiations for the sale of the bonds are now under way.

LOANS—	When Due.	Total debt Mar. 1, 1898.	\$73,994
CITY HALL AND FIRE DEP. BONDS—		Tax valuation 1896.....	3,119,787
8s, A&O, \$10,000. Oct. 1, 1896		Assessment about 3/4 actual value.	
7s, June 20, 15,000. June 20, 1917		Total tax (per \$1,000).....	\$34.00
6s, J&D, 15,000. June 1, 1919		Population in 1890 was.....	3,152
Bonded debt May 1, '97.	\$40,000	Population in 1880 was.....	1,708
Floating debt.....	33,994	Population in 1897 (est.)....	12,000

TAX FREE.—Bonds of this city are exempt from taxation.

PIMA CO.—CHAS. A. HOFF, Treasurer.

County seat is Tucson. Railroad-aid bonds of this county have been declared illegal by the United States Supreme Court. The county is now offering \$147,000 of 5 per cent funding bonds in exchange for a like amount of redemption bonds.

LOANS—	When Due.	Sinking fund.....	\$13,044
REDEMPTION BONDS—		Net debt Jan. 1, 1897.....	394,280
7s, Jan., \$22,000. June 30, 1901		Total valuation 1897.....	3,553,398
7s, Jan., 125,000. June 30, 1902-6		Tax valuation, real.....	2,209,817
(\$25,000 due yearly.)		Tax valuation, personal. 1,133,596	
7s are subject to call.		Total valuation 1896.....	3,343,413
TERRITORIAL FUNDING BONDS—		Assessment abt. 7-10 actual value.	
5s, J&J, \$210,240. 1942		Total tax (per \$1,000) '96.	\$35.00
Bonded debt Jan. 1, '97.	\$357,240	Population 1890 was.....	12,673
Floating debt.....	50,084	Population 1894 (est.).....	17,006
Total debt.....	407,324		

INTEREST on the 7 per cent bonds is payable at First National Bank, New York City; on the 5 per cent bonds at Phoenix, Ariz.

PINAL CO.—P. R. BRADY, Jr., Treasurer.

County seat is Florence.

Total debt Jan. 1, 1898..	\$146,508	Population in 1890 was.....	4,251
Tax valuation, 1897....	1,533,573	Population in 1880 was.....	3,044

PRESCOTT.—T. L. SHULTZ, Recorder.

Prescott is situated in Yavapai County.

LOANS—	When Due.	Tax valuation 1897.....	\$1,500,000
CITY HALL AND WATER WORKS—		Assessment same as actual value.	
5s, J&J, \$88,000.....	1943-45	City tax per (\$1,000).....	\$7.50
Interest payable at New York.		Population in 1890 was.....	1,759
Total debt Apr. 1, 1898....	\$88,000	Population in 1897 (est.)....	4,000

TOMBSTONE.—JAS. F. DUNCAN, Council Clk.

County seat of Cochise County.

Total debt Sept. 1, 1898..	\$13,812	Assessment about 1/4 actual value.	
Tax valuation, real.....	67,234	Total tax (per \$1,000) 1897.	\$10.00
Tax valuation, personal.....	63,862	Population in 1890 was.....	1,875
Total valuation 1897.....	131,097	Population in 1897 (est.)....	600

TUCSON.—{ A. BUSHMAN, Mayor.

County seat of Pima County.

LOANS—	When Due.	Total debt Jan. 1, 1898..	\$28,000
CITY HALL, JAIL, ETC., BONDS—		Total valuation 1897....	1,508,583
5g, J&J, \$16,000, g.....	1943	About 1/2 actual value.	
Optional after 1903.		City tax (per \$1,000) '95.....	10.00
FUNDING FLOATING DEBT—		Population in 1890 was.....	5,150
8g, J&D, \$12,000, g. June 1, 1903		Population in 1898 (est.)....	10,000
Interest is payable at Tucson and Phoenix.		Bonds are all tax exempt.	

YAVAPAI CO.—J. H. ROBINSON, Clerk Board of Supervisors.

County seat is Prescott. The county owns property valued Jan. 1, 1898, at \$113,000.

LOANS	When Due.	Total debt Jan. 1, 1898..	\$267,154
REDEMPTION BONDS—		Cash in treasury & funds	71,167
7s, \$143,000.....	Jan. 1, 1908	Assessed valuation 1897.	3,854,829
TERRITORIAL BONDS—		Total tax (per \$1,000) '97.....	34.00
5s, \$52,163.....		Population in 1890 was.....	8,685
Bonded debt Jan. 1, 1898.	\$195,163	Population in 1898 (est.)....	16,000
Floating debt.....	71,991		

YUMA COUNTY.—CHAS. H. RÜSE, Treasurer.

County seat is Yuma.

LOANS—	When Due.	also; on the 5s at Phoenix, and on the school bonds at Yuma.	
COUNTY BONDS, '87 & '93—		Bonded debt, Feb. 1, '98..	\$147,270
7s, g., Jan. 1, \$58,500.....		School debt (additional)....	5,500
5s, g., J&J, 88,770.....		Total valuation 1897.....	1,071,444
SCHOOL BONDS—		Assessment abt. 30% actual value.	
7s, g., Oct. 1, \$4,000.....		Tax rate (per \$1,000).....	\$47.00
7s, g., Jan. 1, 1,500.....	1910	Population in 1890 was.....	2,671
Interest on the county 7s is payable in New York and San Fran-		Population in 1898 (est.)....	3,500

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

PACIFIC STATES.

INDEX FOR THE PACIFIC STATES, CITIES, Etc.

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State of California.

ITS

DEBT, RESOURCES, ETC.

Admitted as a State (Act of Sept. 9, 1850) - Sept. 9, 1850
 Total area of State (square miles) - - - - - 158,360
 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.

NAME AND PURPOSE.	Interest.	Principal.	Outstand'g
	P. Cl. Payable.	When Due.	
Funded debt bonds, 1873, g...	6 J & J		\$2,277,500
Depot bonds, 1893.....	4 J & J	Jan. 1. 1912	600,000
Civil bonds of 1857.....	Interest ceased.		4,500
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 March 1, 1898, was \$2,282,500. 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; \$200,000 of this issue is held by the State in trust for the State School Fund.

Of the interest-bearing debt \$2,277,500 was held (Mar. 1, '98) as follows:

In trust for the State School Fund (bonds).....	\$1,526,500
In trust for the University Fund (bonds).....	751,000

ASSESSED VALUATION.—The following statement shows the total assessed valuation of real and personal property in the State of California and the tax rate (per \$1,000) for the years indicated.

Years.	Valuation.	Tax rate.	Years.	Valuation.	Tax rate.
1897....	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	7.22	1860....	148,193,540	6.00
1888....	1,108,044,877	5.04	1855....	103,887,193	6.00
1887....	756,337,008	6.08	1850....	57,670,689	5.00

DEBT LIMITATION.—Municipal indebtedness as well as State debt is carefully regulated in the Constitution of California. The section which relates to the bonding of counties, cities, towns, etc., has been amended, the amendment having been adopted February 25, 1891. Nothing in explanation of the provisions needs to be said, as the sections of the Constitution treating of this subject are all very plain and comprehensive; they will be found in the STATE AND CITY SUPPLEMENT of April, 1895, page 146.

POPULATION OF STATE.—The population of California has been as follows in the years named.

1890.....	1,208,130	1870.....	560,247	1850.....	92,597
1880.....	864,694	1860.....	379,994		

In 1860-70 increase was 180,253, or 47.44 per cent; in 1870-80 304,447, or 54.34 per cent; and in 1880-90 343,436, or 39.72 per cent. The number of Chinese in the population was 71,681 in 1890 and 75,132 in 1880.

CITIES, COUNTIES AND TOWNS IN THE STATE OF CALIFORNIA.

Many of the counties in this State levy a special tax on property outside incorporated cities and towns for making, repairing and sprinkling 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.—B. F. LAMBORN, Clerk.

This city is in Alameda County.		
LOANS—	When Due.	SEWER—
CITY HALL—		5s, F&A, \$45,000.....
5s, March, \$16,250...1898 to 1910		(\$6,000 due Feb. 1 of each odd year)
(\$1,250 due yearly.)		Interest is payable in Alameda.
ELECTRIC LIGHT PLANT—		Tot. debt (last returns) \$175,750
5s, March, \$16,250...1898 to 1910		Sinking fund..... 4,000
(\$1,250 due yearly.)		Net debt (last returns) 171,750
FIRE DEPARTMENT—		Tax valuation, real.... 11,159,795
5s, March, \$22,750...1898 to 1910		Tax valuation, pers'l. 860,000
(\$1,750 due yearly.)		Total valuation 1893. 12,019,795
SCHOOL—		Assessment about 2/3 actual value.
6s, J&J, \$10,000....Dec. 30, 1898		State & Co. tax (per \$1,000) \$10.00
Optional on 30 days notice.		City tax (per \$1,000)..... 9.50
5s, March, \$32,500...1890 to 1910		Population in 1890 was.....11,165
(\$2,500 due yearly.)		Population 1894 (local est.) 14,500

TAX FREE.—Bonds of this city are exempt from taxation.

ALAMEDA CO.—{ F. C. JORDAN, Clerk.
 { O. M. SANFORD, Treasurer.

County seat is Oakland.		
Floating debt.....	\$10,501	Assessment is 2/3 actual value.
Total debt Jan. 1, '98....	10,501	State & co. tax (per \$1,000) \$15.00
Tax valuation, real....	83,981,370	Population in 1890 was.... 93,864
Tax valuation, person'l. 8,620,251		Population in 1880 was.... 62,976
Tax valuation, RR's.... 1,940,086		Population in 1898 (est.)...118,000
Total valuation 1897...94,541,707		

ALESSANDRO IRRIGATION DISTRICT.—This district is in San Bernardino and San Diego counties.

Bonded debt April 1, '96..	\$765,000	Tax valuation 1896....	\$2,000,000
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ALPINE CO.—FRANK SMITH, Clerk.

County seat is Alpine. County has no bonded debt.		
Floating debt Dec. 1, '97..	\$18,137	Total valuation 1897...\$274,734
Assessed valuation, real..	235,710	Total tax (per \$1,000) '97. \$24.00
Assessed valuation, p'nal. 39,024		Population in 1890 was..... 667

BERKELEY.—M. L. HANSCOM, Town Clerk.

Berkeley is in Alameda County.		
LOANS—	When Due.	Sewer bonds, \$20,500..1885-1880
SCHOOL BONDS—		Bonded debt Jan. 1, '98.. 72,000
5s, g. Ann., \$35,000...1899 to 1912		Tax valuation 1897.....8,444,930
\$2,500 payable yearly on Jan. 2.		Population in 1890..... 5,101
Electric-light bonds, \$16,500..1889		Population in 1898 (est.)...13,450

BUTTE CO.—H. D. LAUSEN, Clerk.

County seat is Oroville.		
LOANS—	When Due.	Net debt Feb. 1, 1898... \$40,952
REFUNDING BONDS—		Tax valuation, real....10,243,566
5s, M&S, \$38,000..... 1900		Tax valuat'n, personal. 1,357,375
Subject to call at any time.		Total valuation 1897.. 11,600,941
Bonded debt Feb. 1, '98 \$38,000		Assessment about 90 p.c. act. val.
Floating debt..... 5,400		State & Co. tax (per \$1,000) \$18.50
Total debt Feb. 1, '98... 43,400		Population in 1890 was.....17,939
Sinking fund..... 2,448		

COLTON.—{ M. GILBERT, Mayor.
 { D. JOHNSTON, Clerk.

Colto is in San Bernardino County.		
LOANS—	When Due.	ELECTRIC-LIGHT BONDS—
CITY HALL BONDS—		6s, J&J, \$5,850..... 1897-1936
7s, Jan., \$7,800, g.....1910		Part payable yearly.

LOANS— When Due. Water debt (included)... \$60,800
WATER BONDS— Tax valuation 1896..... 600,000
 6, g., J&J, \$60,800, g.... 1897-1935 Assessment about 1/3 actual value.
 Part payable yearly. Total tax (per \$1,000)..... \$25-00
 Interest payable at city treasury. Population in 1890 was..... 1,315
 Total debt Feb. 1, 1897.. \$74,450 Population in 1897 (est'd)..... 2,000

EL DORADO CO.—A. S. BOSQUIT, Clerk.

County seat is Placerville.
LOANS— When Due. Tax valuation, railroads \$245,827
COUNTY BONDS— Total valuation 1897... 3,908,142
 5s, J&D, \$109,000 g... June 1, 1907 State tax (per \$1,000) '97... \$5-10
 Subject to call. County tax (per \$1,000) '97... 19-90
 Total debt July 1, '97... \$109,000 Population in 1890 was..... 9,232
 Tax valuation, real..... 3,110,345 Population in 1880 was..... 10,683
 Tax valuation, personal. 651,970 Population in 1897 (est.)... 13,040

ELSINORE { J. T. KUHN, Treasurer.
{ L. B. PECK, Clerk.
This city is in Riverside County.

LOANS— When Due. Total debt July 1, 1897.....
WATER LOAN— Assessed valuation 1897... \$187,000
 6s, J&J, \$20,000..... 1898-1937 Real valuation 1897..... 450,000
 (\$500 yearly on July 1.) Population in 1897 (est.)..... 600

FRESNO.—J. W. SHANKLIN, City Clerk.

This is the county seat of Fresno County.
LOANS— When Due. 5s, J&J, \$38,000..... 1898 to 1935
FIRE DEPARTMENT— (\$1,000 yearly) Interest is payable in Fresno.
 5s, Aug., \$6,250..... Aug. 1, 1899 Bonded debt Jan. 1, 1898... \$125,000
 (\$625 yearly) to Aug. 1, 1908 Sinking fund..... 8,520
OVERFLOW— Net debt Jan. 1, 1898... 116,980
 5s, Aug., \$6,250..... Aug. 1, 1899 Tax valuation, real..... \$5,684,235
 (\$625 yearly) to Aug. 1, 1908 Tax valuation, personal 712,642
SCHOOL— Total valuation, 1897... 6,396,877
 5s, Aug., \$25,000..... Aug. 1, 1899 Assessment about 1/2 actual value.
 (\$2,500 yearly) to Aug. 1, 1908 Total tax (per \$1,000)..... \$26-70
 School district bonds... \$75,000 Population in 1890 was..... 10,818
SEWER— 5s, Dec., \$50,000..... Dec. 3, 1899
 (\$5,000 yearly) to Dec. 3, 1907
 The bonds of this city are all payable in gold.

FRESNO CO.— { T. G. HART, Clerk.
{ H. E. BARNUM, Auditor.

County seat is Fresno.
LOANS— When Due. Equalized val'n, real \$20,841,883
ROAD & BRIDGE BONDS— Equal valuation, pers'l 2,554,183
 7s, J&J, \$7,500..... 1899 Equal valuation, p'p'ds. 2,057,235
 7s, J&J, 2,500..... 1900 Total valuation 1897... 25,453,286
BRIDGE BONDS— Assessment about 1/3 actual value.
 6s, J&J, \$80,000..... 1905 State & co. tax (per \$1,000) \$19-60
 Total debt Feb., 1898..... \$90,000 Population in 1890 was..... 32,026
 Population in 1897 (est.)... 45,000

GLENN COUNTY.— { W. H. SALE, Clerk.
{ J. H. GRAVES, Auditor.

County seat is Willow.
LOANS— When Due. Tax valuation, real..... \$8,028,171
COURT HOUSE AND JAIL— Tax val'n, personal. 739,889
 4 1/2s, J&J, \$66,000..... 1898-1913 Total valuation 1897... 8,768,060
 (\$2,000 each Jan. 1 and July 1.) Assessment about 1/3 actual value.
 Principal and Int'rt pay'ble in gold. State & co. tax (per \$1,000) \$13-50
 Total debt Jan. 1, '98... \$66,000 Population 189 (est.)..... 8,500
TAX FREE.—All bonds of this county are exempt from taxation.

HANFORD.— { S. B. HICKS, Mayor.
{ JOHN F. PRYOR, City Clerk.

This city is the county seat of King's County.
LOANS— When Due. Tax valuation 1896..... \$744,747
CITY HALL BONDS— Real valuation (about)... 3,000,000
 6g, Jan., \$22,500 g..... 1899 City & co. tax (per \$1,000) \$2-40
 (\$1,500 due yearly on Jan. 1.) School tax (per \$1,000)..... 0-32
 Int. at Chem'l Nat. Bank, N.Y. city. Population in 1890 was..... 942
 Bonded debt Feb. 1, '98... \$22,500 Population in 1898 (est.)... 3,000
 Cash on hand..... 3,000
DEBT LIMIT.—The debt is constitutionally limited to 5 per cent of assessed valuation.

HOLLISTER.—J. H. SHAW, Town Clerk.

County seat is San Benito County.
LOANS— When Due. Real valuation..... \$2,000,000
SEWER BONDS— State and county tax (per \$1,000) 1897... \$13-50
 6s, g., semi an., \$35,000 g. '98 to '37 Town tax (per \$1,000) '97... 7-00
 (\$875 due yearly on June 1.) Population in 1890 was..... 1,234
 Total debt Aug., 1897... \$35,000 Population in 1897 (est.)... 2,500
 Tax valuation 1897... 1,100,000
INTEREST payable at office of the Town Treasurer.

HUMBOLDT CO.— { O. D. STERN, Clerk.
{ JOSEPH M. TRACY, Treasurer.

County seat is Eureka.
LOANS— When Due. Equal valuation, pers'l \$1,878,533
WAGON ROAD BONDS— Total valuation 1897... 13,755,825
 7s, J&J, \$20,000... July 1, 1913 Assessment about 1/3 actual value.
 Bonds are subject to call at any State & co. tax (per \$1,000) \$19-00
 time at par. Population 1890 was..... 23,469
 Bonded debt Feb. 11, '98... \$20,000 Population 1880 was..... 15,512
 Equalized val'n, real... 11,877,292 Population 1897 (est.)... 30,000

INYO COUNTY.—D. J. HESSION, Clerk.

County seat is Independence.
LOANS— When Due. Equal valuation, railr'ds. \$158,683
REFUNDING BONDS— Total valuation 1897... 1,418,975
 5s, M&S, \$62,000..... 1904 Assessment about 1/2 actual val.
 Subject to call. State & co. tax (per 1,000) \$25-00
 Floating debt..... \$990 Population in 1890 was..... 3,544
 Total debt Dec. 1, 1898... 62,990 Population in 1880 was..... 2,928
 Equalized valuation, real. 950,167 Population in 1896 (est.)... 3,900
 Equal valuation, pers'l... 310,125

KERN COUNTY.— { F. W. CRAIG, Clerk.
{ B. A. HAYDEN, Auditor.

County seat is Bakersfield.
LOANS— When Due. Bond. debt Feb. 10, '98 \$252,000
IMPROVEMENT BONDS— Sinking fund..... 11,000
 7s, M&N, \$17,000... Nov. 1, 1900 Net debt Feb. 10, '98... 241,000
 6s, J&D, 235,000... Dec. 1, 1913 Equalized val'n, real \$12,144,091

Equalized val'n, pers'l. \$1,697,204 State & co. tax (per M.) '97... \$19-00
 Total valuation 1897... 13,891,295 Population in 1890 was..... 9,808
 Assessment about 1/2 actual value. Population in 1897 (est.)... 15,000
OPTIONAL.—All bonds are subject to call at the option of the county.
TAX FREE.—All bonds are exempt from taxation.

KINGS COUNTY.—F. CUNNINGHAM, Clerk.

County seat is Hanford.
LOANS— When Due. Tax valuation, personal. \$510,205
COURT HOUSE BONDS— Tax valuation, railroads 221,540
 4s, ane., \$32,000..... 1906 Total valuation, 1897... 5,445,250
 Bonded debt Jan. 1, '98... \$32,000 Total tax (per \$1,000) '97... \$19-00
 Equal'd valuation, real... 4,713,505

LAKE COUNTY.— { H. W. BREWER, Clerk.
{ W. C. MOORE, Treasurer.

County seat is Lakeport.
LOANS— When Due. Tax valuation, personal. \$330,802
ROAD AND IMP. BONDS— Total valuation 1897... 3,082,833
 5s, A&O, \$47,800..... Oct. 7, 1907 Assessment about 1/3 actual value.
 Subject to call at any time. Total tax (per \$1,000) '97... \$22-50
 Int. payable at County Treasury. Population in 1890 was..... 7,101
 Total debt Dec. 1, 1897... \$47,800 Population in 1880 was..... 6,596
 Tax valuation, real..... 2,384,241 Population in 1896 (est.)... 7,500
 The tax valuation of personal property, as given above, includes mortgages to the amount of \$457,912.
TAX FREE.—Bonds of this county are exempt from taxation.

LINDA VISTA IRRIGATION 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.
LOANS— When Due. **LOANS—** When Due.
BONDS OF 1881— **POLICE STATION, 1895—**
 7s, J&J, \$8,500..... July 1, 1901 4 1/2s, J&J \$38,000..... 1898 to 1935
 (\$1,000 yearly.)
FUNDING BONDS— **SCHOOL IMPROVEMENT, 1889 & '95**
 5s, May 1, \$45,500..... 1898-1911 5s, A&O, \$122,000..... 1898-1910
 (Part due yearly on May 1.) (Part due yearly on Oct. 1.)
INTERNAL SEWERS SYSTEM, 1890— 4 1/2s, J&J \$290,700... 1898 to 1935
 5s, J&J, \$243,100..... 1898-1911 (\$1,140 due yearly.)
 (Part due yearly on July 1.) **SEWER BONDS 1892—**
 7s, J&J, \$12,000..... July 1, 1901 5s, M&N, \$295,000..... 1898-1912
 (Part due yearly in Nov.)
REFUNDING BONDS— 4s, J&J, \$28,500... 1898 to 1935
 4s, J&D, \$261,500g. 1898 to 1910 (\$20,000 yearly on June 1.) (Part due yearly.)

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 payable in New York; on all other bonds at the office of the City Treasurer.

TOTAL DEBT.—The city's bonded debt on Mar. 1, 1898, was \$1,344,800; water debt (included), \$28,500; sinking fund, \$59,475; net debt, \$1,285,324. 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, \$58,686,894; 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.

LOS ANGELES CO.— { T. E. NEWLIN, Clerk.
{ C. T. BICKWELL, Auditor.

County seat is Los Angeles.
LOANS— When Due. Equal valuation, real \$80,107,509
COUNTY BONDS— Equal valuation, pers'l 10,053,771
 6g, J&J, \$13,000 g. Jan. 1, 1902 Equal valuation, RRs 2,419,698
 6g, J&J, 39,500 g. July 1, 1904 Total valuation 1897. 92,580,978
 5g, J&J, 246,000 g. July 1, 1910 Assessment is 1/3 actual value.
 4 1/2g, J&J, 272,000 g. July 1, 1905 Total tax (per \$1,000)..... \$15-81
 4 1/2g, J&J, 136,000 g. Jan. 1, 1907 Population in 1890 was..... 101,454
 Int. paid by County Treasurer. Population in 1897 (est.)... 165,000
 Total debt Dec. 1, 1898... \$695,500
OPTION.—All bonds subject to call at any time on 40 days notice.

MARIN CO.—T. S. BONNEAU, Clerk.

County seat is San Rafael.
 Bond'd debt Dec. 1, '97... \$43,000 Total valuation 1897... \$10,631,582
 Tax valuation, real.... 8,993,951 State & Co. tax (per \$1,000) 15-00
 Tax valuation, personal 942,446 Population in 1890 was..... 13,072
 Tax valuation, railroads 795,285

MARIPOSA CO.—A. G. BLACK, Clerk.

County seat is Mariposa.
 Bonded debt Dec. 1, '97 \$13,000 Total valuation 1897 \$2,083,027
 County has no floating debt. Total tax (per \$1,000) '97... \$25-00
 Equal valuation, real... \$1,832,293 Population in 1890 was..... 3,787
 Equal val'n, person'l. 250,834

MARYSVILLE.—W. T. ELLIS, Mayor.

Marysville is the county seat of Yuba County.
LOANS— When Due. Bonded debt Apr. 1, '98. \$35,500
***LEVEE BONDS—** Floating debt..... 13,000
 8s, g., J&J, \$3,500, g. Apr. 1, 1896 Total debt Apr. 1, '98... 48,500
DRAINAGE BONDS— Tax valuation 1897... 1,800,000
 5s, g., Nov., \$32,000, g. 1898-1905 Assessment 2/3 actual value.
 (\$4,000 due yearly on Nov. 1.) City tax rate (per M.) '97... \$20-00
 Interest is payable at Marysville. Population in 1890 was..... 3,991
 Population in 1898 (est.)... 5,500
 * Held by Marysville City Library.

MENDOCINO CO.—HALE MCGOWEN, Clerk.

County seat is Ukiah.
LOANS— When Due. Net debt Jan. 1, 1898... \$46,269
COURT HOUSE BONDS— Assessed val'n, real... 9,360,233
 6s, J&D, \$20,000..... 1902 Assessed val'n, pers'l. 1,648,282
COUNTY BONDS— Total valuation 1897... 11,008,515
 4s, J&J, \$65,500..... Jan. 1, 1901 Assessed val'n, RRs '96 318,645
ROAD BONDS— Assessment about 1/2 actual value.
 6s, J&J, \$12,000..... 1921 State & Co. tax (per M) '97... \$20-50
 Bonded debt Jan. 1, '98 \$103,500 Population in 1890 was..... 17,612
 Floating debt..... 18,342 Population in 1896 (est.)... 20,000
 Total debt..... 121,882
 Cash on hand..... 75,613

MERCED COUNTY.—{ E. A. HICKS, Clerk.
W. H. COOK, Auditor.
County seat is Merced.
LOANS— When Due. Tax valuation, real...\$11,159,100
BONDS OF 1883— Tax valuation, person'l. 1,381,388
5s, semi-ann., \$26,000.....1903 Tax valuat'n, railroads. 1,428,466
BONDS OF 1887— Total valuation 1897...1,402,602
4 1/2s, F&A, \$102,900.....1907 Assessment is 3/4 actual value.
(Subject to call at any time). State & co. tax (per M) '97..\$17-00
Total debt Feb. 1, 1898.. \$128,900 Population in 1890 was.....8,085
TAX FREE.—The bonds of 1883 are exempt from taxation.
INTEREST on the bonds of 1887 is payable in Merced.

MODESTO.—This city is in Stanislaus County.
LOANS— When Due. Total valuation 1897...\$1,222,561
WATER WORKS AND SEWER— Assessment about 3/4 actual value.
6s, J&D, \$63,750.....Dec. 1, 1898 State & co. tax (p.\$1,000)'97.\$16-60
(\$4,250 due yearly) to Dec. 1, 1912 City tax (per \$1,000)..... 9-50
Total debt Jan. 1, 1898.. \$63,750 Population in 1890 was.....2,402
INTEREST is payable at Modesto or San Francisco.

MONROVIA.—{ N. ZIMMERMAN, Mayor.
W. A. CHESS, City Treasurer.
Monrovia is in Los Angeles County.
LOANS— When Due. Total debt Feb. 10, 1898. \$61,000
6s, g., \$24,000.....1899 to 1910 Tax valuation 1897..... 780,000
(\$2,000 yearly on March 10.) Real valuation.....1,500,000
6s, g., \$35,000.....1900 to 1934 Population in 1890 was..... 907
(\$1,000 yearly on July 1.) Population in 1898 (est.)....2,200
INTEREST is payable at Modesto or San Francisco.

MONTEREY CO.—{ N. HARTWELL, Treasurer.
GEO. S. MILLER, Auditor.
County seat is Salinas.
LOANS— When Due. Equalized val'n, real. \$13,652,418
BRIDGE BONDS— Equalized val'n, per'l. 1,356,914
5s, J&J, \$78,000, g.....1908 Eq'd val., R.R. & imp'v't. 1,380,711
COURT HOUSE & JAIL BONDS— Total valuation 1897.. 16,390,643
7s, J&J, \$60,000, g.....1903 State & Co. tax (per \$1,000) \$15-00
Total debt Apr. 1, 1897...\$138,000 Population in 1890 was.....18,637
INTEREST is payable at County Treasurer's office.
TAX FREE.—Bonds of this county are exempt from taxation.

NAPA COUNTY.—{ N. W. COLLINS, Clerk.
GEO. F. GARDNER, Treasurer.
County seat is Napa City.
LOANS— When Due. Equalized val'n, r'lroads. \$780,629
FUNDING BONDS— Total valuation 1897..11,310,761
6s, J&D, \$15,000.....June 30, 1900 Assessment about 3/4 actual value.
Subject to call at any time. Total tax (per \$1,000).....\$18-00
Total debt Dec. 1, '97..... \$15,000 Population in 1890 was.....16,411
Equalized val'n, real... 8,686,205 Population in 1880 was.....13,235
Equalized val'n, pers'l. 2,113,306
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. SCHOOL BONDS, 1892—
FUNDED DEBT BONDS, 1872— 5s, J&J, \$300,000.....July 15, 1898
8s, Q-J, \$48,000.....June 18, 1903 (\$20,000 due yearly to July 15, 1912
Subject to call at any time. REFUNDING BONDS, 1897—
FUNDED DEBT, 1874— 4s,, \$140,000,g.....Sept. 1, 1898
8s, Q-J, \$81,000.....June 9, 1905 \$3,500 payable yearly to Sep. 1, 1937
Subject to call at any time.

TOTAL DEBT.—The city's total debt on March 1, 1898, 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 is an inventory of real estate belonging to the city of Oakland:

Real estate belonging to School Department.....	\$329,250
do do Fire Department.....	15,900
do do Public Parks.....	643,000
Land occupied by Wharf.....	50,000
Land for Pumping Station.....	1,000

Total value of real estate belonging to city.....\$979,150

ASSESSED VALUATION.—The assessed valuation and tax rate per \$1,000 have been as follows for the years indicated:

Years.	Valuation.	Tax Rate.	Years.	Valuation.	Tax Rate.
1897.....	48,334,650	\$11-20	1892.....	\$42,739,330	\$11-00
1896.....	46,446,798	10-00	1890.....	39,453,392	10-50
1895.....	45,382,330	11-20	1885.....	29,217,050	9-80
1894.....	44,821,230	11-20	1881.....	28,238,631	10-10

POPULATION in 1890 was 48,682; in 1880 it was 34,555; in 1898 (estimated), 75,000.

PASADENA.—{ C. HARTWELL, Mayor.
JOHN McDONALD, Clerk.
This city is in Los Angeles County.

LOANS— When Due. Cash in treasury..... \$16,145
FIRE AND SEWER BONDS— Net debt Mar. 1, 1897... 98,930
5s, Feb., \$96,000.....1899 to 1908 Tax valuation, real & imp. 7,571,695
\$9,600 yearly on Feb. 1. Tax valuation, personal. 717,754
LIBRARY BONDS— Total valuation 1896-7.. 8,289,449
7s, Feb., \$5,100.....1899 to 1910 Assessment abt. 65% actual value.
\$425 yearly on Feb. 1. City tax rate (per \$1,000).....\$10-00
Interest payable at city treasury. Population in 1890 was.....4,882
Bonded debt Mar. 1, '97. \$111,125 Population in 1880 was..... 391
Floating debt..... 4,000 Population in 1897 (est.)....11,000
Total debt..... 115,125

PASADENA CITY SCHOOL DISTRICT
Includes the City of Pasadena and North and East Pasadena. E. A. Walker, Secretary.

LOANS— When Due. Total debt Feb. 12, 1898. \$44,000
SCHOOL BONDS— Assessed val'u't'n'97(est)1,500,000
7s, M&F, \$4,000..... 1898 Estimated value of prop-
6s,, \$40,000.....1898-1905 erty..... 140,000
(\$5,000 due yearly.) Population in 1897 (about) 12,000

PLACER COUNTY.—{ WM. I. MAY, Clerk.
C. A. BILKEY, Auditor.
County seat is Auburn.

LOANS— When Due. Tax valuation, personal \$730,037
COUNTY BONDS— Tax valuation, railr'ds. 1,986,311
5s, A&O, \$68,000.....1898-1914 Total valuation 1897... 8,477,094
(\$4,000 yearly in October). Total tax (per \$1,000).....\$19-50
Bonded debt Jan. 1, '98. \$68,000 Population in 1890 was.....15,101
Tax valuation, real.....5,760,746 Population in 1880 was.....14,232

PLUMAS COUNTY.—{ H. C. FLOURNOY, Clerk.
W. S. DEAN, Treasurer.
County seat is Quincy City.
LOANS— When Due. Bonded debt Jan. 1, 1898.. \$38,000
COUNTY BONDS— Total valuation 1897... 2,163,131
6s, Oct. 3, \$10,000, g. Oct. 3, 1901 Assessment about 3/4 actual value.
6s, Nov. 7, 11,000, g. Nov. 7, 1901 St. & Co. tax (p. \$1,000) '97. \$26-00
6s, May 2, 15,100, g. May 2, 1901 Population in 1890 was.....4,933
All bonds optional at any time. Population in 1880 was.....6,180
INTEREST is payable at County Treasurer's office.
TAX FREE.—Bonds of this county are exempt from taxation.

REDLANDS.—L. W. CLARK, Clerk.
This city is in San Bernardino County.
LOANS— When Due. Valuation, etc.—
CITY BONDS (gold)— Tax valuation 1897... \$2,897,455
6s, M&N, \$75,000.....May 1, 1898 Total tax (per \$1,000) 1897. \$34-30
(\$5,000 pay. yearly) to May 1, 1901 Assessment about 3/4 actual value.
Interest at Chase Nat. Bank, N. Y. Population in 1890 was.....1,904
Total debt Feb., 1898..... \$75,000 Population in 1898 (est.)....5,000

SACRAMENTO CO.—{ W. B. HAMILTON, Clerk.
A. S. GREENLAW, Treas.
County seat is Sacramento; \$75,000 of 4 per cent road bonds awarded on Feb. 12, 1898, are now in litigation.

LOANS— When Due. Total debt Feb. 1, '98.... \$429,500
REFUNDING BONDS— County has no floating debt.
6s, Jan., \$39,500.....Feb. 1, '99-'03 Equalized valuation '97.30,869,458
4 1/2s, J&J, 175,000.....July 1, 1912 State & co. tax (per \$1,000) \$14-50
4 1/2s, J&J, 58,000.....July 1, 1913 Population in 1890 was... 40,339
4 1/2s, J&J, 77,000.....July 1, 1905 Population 1893 (about) 48,000
4s, J&J, 80,000.....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.—{ G. M. FOOTE, Auditor.
ROBERT SHAW, Postmaster.
County seat is Hollister.

LOANS— When Due. Tax valuation, pers'l... \$982,570
COURT HOUSE BONDS— Equalized valuat'n, RRS 167,675
5s, J&J, \$21,000, g. July 1, 1907 Total valuation 1897... 6,692,390
Subject to call at any time. Assessment about 3/4 actual value.
Total debt Jan. 1, 1898.. \$21,000 State & Co. tax (per M.) '97. \$18-50
Sinking fund..... 2,146 Population in 1890 was..... 6,412
Net debt Jan. 1, 1898.... 18,854 Population in 1880 was..... 5,584
Tax valuation, real.....5,542,205 Population 1898 (about).... 7,200
TAX FREE.—Bonds held outside of the county are exempt from taxation.

SAN BERNARDINO.—San Bernardino County.
Total debt (last returns) \$188,000 Assessed valuation '96. \$17,638,489
Water debt (6s included) 128,000 Population in 1890 was.... 4,012

SAN DIEGO.—{ D. C. REED, Mayor.
T. J. DOWELL, Treasurer.
This is the county seat of San Diego County.

LOANS— When Due. Total debt Sept. 1, 1897 \$304,000
REFUNDING BONDS— Tax valuation, real.....12,252,533
4 1/2s, J&J, \$260,000.....1938 Tax valuation, personal 590,277
(\$6,500 due yearly Jan. 3.) Tax valuation 1897.....12,842,810
SCHOOL BONDS— Assessment about 9/10 actual value.
5s, J&D, \$4,000.....1898 to 1907 City tax (per \$1,000) '98.....\$10-00
\$4,000 due yearly on Dec. 1. Population in 1890 was.....16,159
Interest payable in San Diego. Population in 1880 was..... 2,637
Population in 1895 (est.)... 19,567

SAN DIEGO CO.—{ W. H. HOLCOMB, Clerk.
J. W. THOMPSON, Treasurer.
County seat is San Diego. Several irrigation districts have been organized in this county which have separate debts of their own.

LOANS— When Due. Sinking fund..... \$5,650
FUNDING BONDS— Net debt Feb. 21, 1898. 202,350
5s, J&J, \$77,000.....Jan. 1, 1909 Total valuation 1897... 21,879,946
4 1/2s, J&J, 79,000.....July 1, 1906 Total valuation 1898.. 18,977,572
ROAD & BRIDGE BONDS— State & co. tax (per M.) '97..\$19-70
5s, J&J, \$52,000.....Jan. 1, 1908 Population in 1890 was... 34,937
Total debt Feb. 21, 1898. \$208,000 Population in 1880 was.... 8,618

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 1897... \$8,710,933
8s, ann., \$21,000.....Dec. 3, 1904 Real valuation, about. 1,500,000
(Part due yearly) Population in 1898 (est.)... 1,100
Total debt Feb. 21, 1898.. \$21,000

SAN FRANCISCO.—{ JAMES D. PHELAN, 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. LOANS— When Due.
CITY HALL BONDS— OLD CLAIMS—
6g., J&J, \$66,500, g. July 1, 1899 6g., J&J, \$1,500, g. Jan. 1, 1888
Subject to call. PARK BONDS—
JUDGMENT BONDS— 6g., A&O, \$250,000, g. Apr. 1, 1904
7g., A&O, \$1,000, g. Oct. 1, 1887
Special bonds made payable by statute from taxes on lands benefitted: Montgomery Avenue bonds have been declared null and void.
Dupont Street bonds, 7s, amount outstanding..... \$306,000
The Dupont Street bonds have long been involved in litigation, but many issues have recently been settled, and the bonds are being redeemed.

PAR VALUE OF BONDS.—The bonds of this city are for \$1,000 and \$500.

INTEREST is payable in gold in San Francisco.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows San Francisco's total funded debt and the sinking fund held by the city against the same on the following dates:

	July 1, '97.	July 1, '96.	July 1, '95.	July 1, '94.
Total bonded debt.....	\$544,000	\$572,000	\$599,000	\$930,000
Sinking funds.....	409,519	386,000	361,204	669,129
Net debt.....	\$134,451	\$186,000	\$237,796	\$260,871

TAX FREE.—All bonds of this city are exempt from taxation.

CITY PROPERTY.—The following is a description of the property owned by the City and County of San Francisco, as transmitted to the State Controller by direction of the Board of Supervisors on October 28, 1897. The water, gas and electric-light plant are not owned by the city.

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....	7,500,000
Cemetery reservation.....	650,000
Sundry lots.....	260,000
Channel-Street lots from Ninth to Eighteenth streets.....	150,000
School lots, improvements, libraries, furniture, &c.....	5,140,257
Total.....	\$25,000,257

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate and personal property and the tax rate.

Years.	Real.	Personal.	Total.	Total Tax Rate per \$1,000.
1897-'98..	\$278,157,865	\$69,796,965	\$347,954,830	\$16.954
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	83,197,625	29.80
1861-'62..			41,870,811	28.70

The tax rate for city and county purposes for 1897-98 was \$11.854 and for State purposes \$5.10 per \$1,000 valuation of real and personal property.

The amount of taxes levied in 1897-98 for city and county purposes (exclusive of railroads assessed by the State Board of Equalization, \$170,277) was \$4,124,656; for State purposes was \$1,774,569; total amount of taxes, \$5,899,226. The estimated revenue for city and county purposes from other sources than taxation was \$1,400,700.

POPULATION in 1890 was 298,997; in 1880 it was 233,959; in 1870 it was 149,473. For 1898 the population is estimated at 350,000.

SAN JACINTO AND PLEASANT VALLEY IRRIGATION DISTRICT.—JAS. D. McDIARMID, President.

This district is in Riverside County. Winchester, P. O.

LOANS— When Due. Total debt June 2, 1897..\$228,000
WATER WORKS— Jan. 1, 1902 Tax valuation 1895..... 507,978
 6s, J&J, \$228,000..... Jan. 1, 1902 Assessment is on actual value.
 (Part due yearly thereafter.) Tax rate (per \$1,000).....\$2.70
 Interest payable in Winchester.

SAN JOAQUIN CO.—{ OTTO RUNSKY, Clerk. }
 { A. G. KEAGLE, Auditor. }

County seat is Stockton.

LOANS— When Due. Bonded debt Feb. 1, '98 \$183,000
COURT HOUSE BONDS— Tax valuation, real... 25,043,348
 4s, J&J, \$114,000..... July 1, 1907 Tax valuation, personal 4,225,466
HOSPITAL BONDS— Tax valuation, railroad 2,042,110
 5s, J&J, \$38,000..... Jan. 1, 1913 Total valuation 1897.. 31,310,924
JAIL BONDS— Assessment about 2/3 actual value.
 5s, J&J, \$31,000..... July 1, 1911 State & co. tax (per \$1,000).....\$16.00
 All above bonds are subject to Population in 1890 was... 28,629
 call at any time on 40 days' notice. Population in 1897 (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. KOEHE, Mayor. }
 { J. W. COOK, Clerk. }

This city is in Santa Clara County.

LOANS— When Due. **LOANS—** When Due.
BRIDGE BONDS— 5g, Jan., \$22,500, g. \$2,500 yearly
CITY HALL BONDS— 5g, Jan., \$67,500, g. 7,500 yearly
HIGH SCHOOL BONDS— 4 1/2, J&D, \$75,000..... 1898-1937
 (\$1,875 yearly on June 1.)
INTEREST is payable at the office of the City Treasurer and both interest and principal are payable in gold.
TOTAL DEBT on June 1, 1897, was \$365,000. The city then had no sinking fund and no floating debt.
ASSESSED VALUATION of real estate for 1896 was \$16,337,575; personal property, \$1,364,820; total, \$17,702,395. Equalized valuation 1896, \$18,000,000. The total tax rate (per \$1,000) in 1896 was \$22.50.
 Property is assessed at about 2/3 its actual value.
POPULATION in 1890 was 18,060; in 1880 was 12,567. In 1897 the population was 20,475.

SAN LUIS OBISPO CO.—J. WHICHER, Clk.

County seat is San Luis Obispo.

LOANS— When Due. Total debt Dec. 1, 1897..\$106,000
COUNTY BONDS— Equal'd valuat'n, real.. 9,391,855
 6s, F&A, \$13,500..... 1902 Equal. valuat'n, pers'n'l.. 1,516,220
 6s, J&J, 50,000..... 1905 Equal. valuat'n, rail'ds... 847,700
 5s, F&A, 20,000..... 1902 Total valuation 1897... 11,755,775
 5s, M&S, 20,000..... 1911 State and co. tax (p. \$1,000)... \$20.00
ROAD BONDS— Population in 1890 was... 16,072
 8s, J&J, \$30,000..... 1902 Population in 1895 (est.)... 15,500

SAN MATEO CO.—{ J. F. JOHNSTON, Clerk. }
 { GEO. BARKER, Auditor. }

County seat is Redwood City.

LOANS— When Due. Tax valuation, real... \$11,757,642
FUNDING BONDS— Tax valuation, personal 1,527,241
 6s, A&O, \$48,000..... Apr. 1, 1901 Total valuation 1897... 13,284,883
 Interest payable at Redwood City. Assessment 66 p. c. actual value.
 Total debt Jan. 1, 1898... \$48,000 State & co. tax (per \$1,000).....\$16.00
 Sinking fund..... 750 Population in 1890 was... 10,087
 Net debt Jan. 1, 1898... 47,350 Population in 1897 (est.)... 15,000

SANTA BARBARA.—Santa Barbara is in Santa Barbara County.

LOANS— When Due. Total debt (last returns) \$117,903
BOULEVARD BONDS— Tax valuation, real... 3,975,149
 5s, Mar., \$69,825..... Mar. 25, 1895 Tax valuation, pers'l... 539,825
 (part due yearly) to Mar. 25, 1912 Total valuation 1893... 4,514,974
OUTFALL SEWER BONDS— Assessment is 2/3 actual value.
 5s, Oct., \$18,952..... Oct. 22, 1895 State tax (per \$1,000).....\$5.706
 (part due yearly) to Oct. 22, 1911 County tax (per \$1,000)..... 5.294
WATER BONDS— City tax (per \$1,000)..... 15.00
 5s..... \$50,000..... Average school tax..... 2.50
 Bonded debt (last returns) \$88,777 Population in 1890 was... 5,864
 Floating debt..... 29,126 Population in 1880 was... 3,460

INTEREST on the boulevard bonds is payable at the Chemical National Bank, New York; on sewer bonds at Santa Barbara.

SANTA BARBARA CO.—H. H. DOYLE, Clk.

County seat is Santa Barbara.

Total debt Dec. 1, '97.....	\$22,668	Total valuation 1897..	\$12,231,545
Equal. valuat'n, real..	10,384,375	Tot. tax (per \$1,000) '97..	\$19.50
Equal. valuat'n, pers'n'l	1,186,820	Population in 1890 was.....	15,754
Equal. valuat'n, Rail'r's	660,350	Population in 1880 was.....	9,513

SANTA CLARA CO.—{ JOS. A. LOTZ, Treas. }
 { H. A. PFISTER, Clerk. }

County seat is San Jose.

LOANS— When Due. Tax valuation, person'l.. \$4,638,755
REFUNDING BONDS. Tax valuation, rail'r'ds. 1,210,923
 4 1/2s, A&O, \$23,000..... Apr. 13, 1905 Total valuation 1897... 50,629,868
 4 1/2s, J&J, 36,000..... July 1, 1910 Assessment about 3-5 actual value.
 4s, F&A, 30,000..... Aug. 19, 1905 State tax (per \$1,000)..... \$5.10
 4s, A&O, 23,000..... Oct. 23, 1905 County tax (per \$1,000)..... 8.70
 Total debt Mar. 1, '98... \$112,000 Population in 1890 was... 48,005
 Tax valuation, real... 44,730,190 Population in 1896 (est.)... 53,964

INTEREST is payable at County Treasurer's office.
TAX RATE inside cities and incorporated towns is \$10.30; and \$13.80 in the country, including road tax.

OPTIONAL.—The bonds are all subject to call at the option of the Board of Supervisors.

SCHOOL DISTRICT'S DEBT on Mar. 1, 1898:

8s, Jan., \$2,000..... Jan. 1, 1902	6s, var., \$34,300..... 1902 to 1918
7 1/2s, July, 600..... July 1, 1903	Total debt Mar. 1, 1898... \$85,900
7s, var., 49,000..... 1900 to 1907	

SANTA CRUZ.—CHAS. E. WILLIAMS, Treasurer.

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. Tax valuation, real... \$3,496,114
REFUNDING BONDS—(GOLD) Tax valuation, personal 411,290
 5s, Apr., \$267,000. Apr. 15, '98-'28 Total valuation 1893... 3,907,404
 (\$9,000 due yearly.) Assessment about 2/3 actual value.
 5s, Apr., \$60,000..... Total tax (per \$1,000)..... \$28.75
 Interest payable at Santa Cruz. Population in 1890 was... 5,596
 Total debt (last returns)... \$30,000 Population in 1880 was... 3,898
 Water debt (incl'd)... \$260,000

TAX FREE.—Bonds of this city are exempt from taxation.

SANTA CRUZ CO.—{ ED. MARTIN, Clerk. }
 { W. H. BIAS, Treas. }

County seat is Santa Cruz.

LOANS— When Due. Tax valuat'n, personal \$1,105,070
REFUNDING BONDS— Tax valuation, rail'r'ds. 590,056
 4 1/2s, J&D, \$100,000..... 1905 Total valuation 1897... 12,322,416
 Subject to call. Assessment about 2/3 actual value.
SCHOOL DIST. BONDS— Tax valuation 1892... \$13,000,000
 6s, 7s, 8s, Jan., \$76,900..... State & co. tax (p. \$1,000) '96.. \$18.50
 Total debt Feb. 1, 1898... \$176,900 Population 1890 was... 19,270
 School Dist. debt (incl.) 76,900 Population 1893 (local est.).. 21,250
 Tax valuation, real... \$10,627,290

INTEREST is payable at Santa Cruz. These bonds are owned by the State.

TAX FREE.—All bonds issued by this county are exempt from taxation.

SANTA MONICA.—{ R. F. JONES, Mayor. }
 { C. S. DALE, Clerk. }

Town in Los Angeles County.

LOANS— When Due. Tax valuation 1897... \$1,799,545
SEWER BONDS— Real valuation (est.)... 3,500,000
 6s, M&S, \$830,000... 1898 to 1927 Total tax (per \$1,000) '97... \$17.80
 (\$1,000 due yearly on Sept. 1.) Population in 1890 was... 1,627
 Total debt Sept. 15, 1897... \$30,000 Population in 1896 was... 2,928

SANTA ROSA.—{ J. W. JESSE, Mayor. }
 { C. L. MOBLEY, City Clerk. }

This city is in Sonoma County.

LOANS— When Due. Net debt Jan. 1, 1898... \$146,483
WATER BONDS— Tax valuation 1897... 3,736,388
 4s, Dec., \$148,500, g. Dec. '98 to '33 Assessment about 2/3 actual value.
 (\$4,125 due yearly.) Total tax (per \$1,000) '97... \$23.30
 Total debt Jan. 1, 1898... \$148,500 Population in '97 8,000 to 10,000
 Sinking fund..... 2,017 Population in 1890 was... 5,220

SHASTA CO.—{ A. J. DRYNAN, Clerk and Auditor. }
 { WILLIAM A. SMITH, Treasurer. }

County seat is Redding.

LOANS— When Due. Tax valuation 1897... \$6,235,300
COURT HOUSE & JAIL— Assessment same as actual value.
 5s, F&A, \$47,000... Feb. 15, 1909 State & Co. tax (per \$1,000)..... \$18.50
 Subject to call at any time. Population in 1890 was... 12,133
 Interest is payable at Redding. Population in 1880 was... 9,492
 Total debt Mar. 1, 1898... \$47,000 Population 1897 (local est.).. 17,000

SIERRA COUNTY.—A. J. MEROUX, Clerk.

County seat is Downville.

LOANS— When Due. Equal. valuation, rail'r'ds \$44,611
FUNDED DEBT BONDS— Total valuation 1897... \$1,237,577
 7s, M&N, \$10,800..... 1903 Total tax (per \$1,000)..... \$32.00
 Total debt Dec. 1, 1897... \$10,800 Population in 1890 was... 5,051
 Equal. valuation, real... 1,017,050 Population in 1880 was... 6,623
 Equal. valuation, pers'l... 175,916 Population in 1896 (est.)... 5,500

SISKIYOU CO.—{ R. H. DE WITT, Treasurer. }
 { ALLEN NEWTON, Clerk. }

County seat is Yreka.

LOANS— When Due. Tax valuation, pers'l... \$1,191,652
COUNTY BONDS— Tax valuation, rail'r'ds. 1,453,181
 6s, J&J, \$52,700..... Jan. 1, 1904 Total valuation 1897... 8,333,175
 6s, J&J, 20,000..... June 1, 1910 Assessment about 2/3 actual value.
 Bonds are subject to call. Total tax (per \$1,000)..... \$15.00
 Total debt Dec. 1, 1897... \$72,700 Population 1890 was... 12,163
 Equal. valuation, real... 5,688,342 Population 1880 was... 8,610

TAX FREE.—All bonds are exempt from taxation.

SOLANO CO.—{ G. G. HALLIDAY, Clerk. }
 { JOS. A. KEYES, Treasurer. }

County seat is Fairfield.

LOANS— When Due. Tax valuation railroads \$983,057
COUNTY BONDS— Total valuation 1897... 15,055,040
 5s, J&J, \$7,000..... July 15, 1903 Assessment about 2/3 actual value.
 Subject to call on 30 days' notice. Total tax (per \$1,000)..... \$17.00
 Total debt Dec. 1, 1897... \$7,618 Population in 1890 was... 20,946
 Equal. valuation, real \$12,527,358 Population in 1897 (est.)... 28,500
 Equal. valuation, pers'l. 1,544,625

SONOMA COUNTY.—S. B. FULTON, Clerk.

County seat is Santa Rosa.
LOANS— When Due. Tax valuation, railr'ds \$1,756,656
RAILROAD BONDS— Total valuation 1897...24,309,248
4s, A&O, \$143,000...April, 1906
Subject to call at any time.
Bonds are exempt from taxation.
Total debt Dec. 1, 1897. \$143,000
Equal valuation, real...19,992,540
Equal valuation, pers'l. 2,560,152

STANISLAUS CO.— A. S. DINGLEY, Clerk.
C. A. POST, Auditor.

County seat is Modesto.
LOANS— When Due. Equalized valuat'n, real \$9,130,405
COUNTY BONDS— Equal. valuation, pers'l. 1,511,605
6s, J&J, \$11,000...May 10, 1903
Subject to call.
Bonded debt Dec. 1, 1897. \$10,000
Floating debt...21,800
Total debt Dec. 1, 1897... 32,800
INTEREST is payable at Modesto.

STOCKTON.— WM. INGLIS, Mayor.
I. H. ROBINSON, Clerk.

Stockton is in San Joaquin County.
*LOANS— When Due. Interest is payable at Stockton.
Refunding City Bonds of 1883. Total debt Sept. 1, '98. \$253,750
6s, J&J, \$99,000...July 1, '98 to '03
(\$19,000 due yearly July 1.) Total valuation 1897...13,107,804
Sewer & Improv't Bonds of 1890— Assessment about 1/2 actual value.
5s, M&S, \$154,750... Sept. 10, 1898 City tax (per \$1,000) 1897...\$16-20
(\$11,750 yearly) to Sept. 10, 1910 Population in 1890 was...14,424
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.— D. D. GREEN, County Clerk.
A. S. McPHITRIDGE, Aud't'r.

County seat is Yuba City.
LOANS— When Due. Tax valuation, personal \$532,625
ROAD BONDS— Tax valuation, railr'ds... 312,877
6s, J&J, \$11,000...1903 Total valuation, 1897... 5,781,582
Bonded debt July 1, 1897. \$11,000 State & co. tax (per M.) '97. \$17-50
Tax valuation, real...4,936,080 Population in 1890 was...5,469

TEHAMA CO.— WM. A. FISH, Clerk.
H. C. SWAIN, Treasurer.

County seat is Red Bluff.
LOANS— When Due. Tax valuation, pers'al. \$1,611,537
*FUNDING BONDS— Tax valuation railroads \$47,945
4s, Jan. 2, \$50,000...Jan. 2, 1916 Total valuation 1897... 10,339,274
Total debt Jan. 1, 1898. \$50,000 Assess'ent about 7-10 actual value.
Sinking fund...5,000 State & co. tax (per M.) '97. \$16-00
Net debt Jan. 1, 1898... 45,000 Population in 1890 was...9,916
Tax valuation, real... 7,874,176 Population in 1895 (est.)...10,000
* All bonds of this county are payable in gold.
INTEREST is payable at County Treasurer's office.
TAX FREE.—Bonds of this county are exempt from taxation.

TRINITY CO.— R. L. CARTER, Clerk.
R. W. STILLER, Treasurer.

County seat is Weaverville.
LOANS— When Due. Equalized valuat'n, per'l \$253,705
COUNTY BONDS— Total valuation 1897... 1,290,430
5s, F&A, \$25,000...1908 Assessment about 1/2 actual value.
Subject to call. State & Co. tax (per \$1,000). \$30-00
Total debt Feb. 1, 1898... \$25,000 Population in 1890 was...3,719
Tax valuation, real...1,036,825 Population in 1898 (est.)...6,500
TAX FREE—Bonds issued by this county are exempt from taxation.
INTEREST is payable at Weaverville.

TULARE.—D. F. REED, Pre. Board of Trustees.

Tulare is in the county of the same name. The bonds described in the following are issued by the Tulare Irrigation District, consisting of 45,000 acres of land, of which the city forms part.
LOANS— When Due. Total debt Jan. 1, 1898. \$500,000
TULARE IRRIGATION DISTRICT Tax valuation 1891... 1,100,000
BONDS— Assessment is 1/3 actual value.
6s, Jan. 1, \$500,000...1902 Population 1890 was...2,697
(\$50,000 due yearly) to 1911 Population 1880 was... 447
Interest payable at Tulare in gold. Population 1897 (local est.)...3,000
TAX FREE—All of the above bonds are exempt from taxation except as personal property when held by local parties.

VALLEJO.— J. A. McINNIS, Chairman Fin. Committee.
J. R. ENGLISH, Treasurer.

This city is in Solano County.
LOANS— When Due. Tax valuation, real...\$1,677,395
REDEMPTION BONDS— Tax valuation, personal 309,390
5s, April, \$30,400...Apr. 1, 1898 Total valuation 1897... 1,987,285
(\$800 due yearly.) Assessment about 1/2 actual value.
Interest payable in Vallejo. State, county and school tax
WATER BONDS, 1892— (per \$1,000) 1897...\$16-40
6s, \$187,500...1898 to 1912 City tax (per \$1,000) '97... 17-50
(\$12,500 due yearly on Dec. 1.) Population 1890 was...6,343
Bonded debt Mar. 1, '98...\$217,900 Population in 1897 (est.)...8,000
Vallejo's bonds are subject to call at the option of the city.

VENTURA COUNTY.—A. S. KENAGY, Cl'k.

County seat is Ventura.
LOANS— When Due. Equal. valuation railr's. \$517,750
REFUNDING COUNTY BONDS— Total valuation 1897... 6,854,422
5s, J&J, \$10,000... 1898-1902 Total tax (per \$1,000)...\$31-00
Bond. debt Dec. 1, 1897. \$10,000 Population in 1890 was...10,071
Equal. valuation, real...5,449,482 Population in 1897 (est.)...15,000
Equal. valuation, pers'l. 887,190

WOODLAND.—JAS. C. HARLAN, Treasurer.

This city is in Yolo County.
LOANS— When Due. Tax valuation 1897...\$2,238,454
BUILD'G, WATER & SEWER— City tax (per \$1,000) '97...\$10-00
5s, July, \$91,000...1898 to 1913 Population in 1890 was...3,069
(\$6,500 due yearly on July 1.) Population in 1880 was...2,257
Total debt Mar. 1, 1898...\$91,000 Population in 1897 (est.)...4,500

YOLO COUNTY.— G. L. DUNCAN, Clerk.
W. L. WOOD, Treasurer.

County seat is Woodland.
LOANS— When Due. Cash on hand Feb., '98. \$58,516
SCHOOL BONDS— Tax valuation, real... 14,774,115
7s, ann., \$8,550... 1900-1901 Tax valuat'n, personal. 1,498,490
Floating debt... \$4,400 Tax valuation, railr's. 1,008,980
Total debt Feb. 1, 1898. 12,950 Total valuation 1897... 17,281,985
Sinking fund... 2,150 Total tax (per \$1,000)...\$13-75
Net debt Feb. 1, '98... 10,800 Population in 1890 was...12,654

YUBA CO.— G. BOWMAN, Clerk.
G. W. PINE, Treasurer.

County seat is Marysville.
LOANS— When Due. Equal. valuation, pers'l \$813,864
REFUNDING BONDS— Equal. valuation, RR's. 341,957
6s, J&J, \$21,000...Jan. 1, 1898 Total valuation 1897... 4,797,893
(\$10,000 due yearly.) Assessment is 1/2 actual value.
Optional at any time. Total tax (per \$1,000), '97. \$27-00
Bonded debt Feb. 9, 1898. \$21,000 Population in 1890 was... 9,636
Equal. valuation, real. 3,642,072 Population in 1897 (est.)...10,000
TAX FREE.—All bonds issued by this county are exempt from taxation.
INTEREST is payable at Marysville.

State of Oregon.

ITS DEBT, RESOURCES, Etc.

Organized as a Territory (Act Aug. 14, 1848) - Aug. 14, 1848
Admitted as a State (Act Feb. 14, 1859) - Feb. 14, 1859
Total area of State (square miles) - 96,030
State Capital - Salem
Governor (term ex. 2d* Monday Jan. '99), - William P. Lord
Secretary of State (term ex. 2d Mon. Jan. '99), H. R. Kincaid
Treasurer (term ex. 2d Mon. Jan. '99) - Phil Metschan

* The Legislature does not always canvass the vote for Governor immediately upon its meeting, and the present Governor's term runs until his successor is declared elected.

Legislature meets biennially in odd years on the second Monday in January, and there is no limit to length of sessions; but members of the Legislature can draw pay only for 40 days' services in the aggregate, and this answers the same purpose as a limit upon the length of sessions.

HISTORY OF DEBT.—For history of Oregon's State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 147.

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.

The Legislature of 1897 not having passed any general appropriation bill (having adjourned without organizing), the Secretary of State, under a decision of the Supreme Court, has audited accounts and issued warrants, payable out of the general fund. Of this class of warrants about \$483,500 are outstanding, for the redemption of which ample funds are on hand, as taxes are being collected the same as usual. In addition to these warrants there are outstanding about \$42,000 of swamp land warrants, payable out of the proceeds of sales of swamp lands, redeemable on call of the Treasurer.

VALUATION.—The gross valuation in 1897 as equalized by the State Board was \$143,539,696; indebtedness and exemptions, \$8,622,592; equalized valuation, \$134,917,104; State tax rate (per \$1,000), \$3-50.

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:

Table with 4 columns: Year, Population, Year, Population. 1890 313,767 | 1870 90,923 | 1850 13,294 | 1880 174,768 | 1860 52,465

CITIES, COUNTIES AND TOWNS IN THE STATE OF OREGON.

ASTORIA.—Astoria is in Clatsop County.

LOANS— When Due. STREET BONDS—
ELECTRIC LIGHT BONDS - 8s, A&O, \$5,000...Oct. 1, 1898
...s, \$10,000... WATER BONDS—
5g, J&J, \$300,000 g. Jan. 1, 1925
6s, \$90,000g...Apr. 1917 Total valuation 1894...2,856,692
Tax valuation about 1/2 actual val.
REFUNDING BONDS— Population in 1890 was...6,184
6s, M&S, \$23,000...Sept. 1, 1910 Population in 1895 (est.)...10,000
6s, M&S, 6,000...Sept. 5, 1902
6s, \$50,000...Nov. 2, 1911

BAKER CITY.—County seat of Baker County.

Bonded debt Sept., 1897...\$60,000 Tax valuation 1896...\$850,000
Floating debt... 25,000 Total tax (per \$1,000) 1896...\$45-00
Total debt Sept., 1897... 85,000 Population in 1890 was...2,604
Water debt (included)... 60,000 Population in 1897 (est.)...5,000

CLACKAMAS CO.—Oregon City is the county seat.

County has no bonded debt. Assessed valuation 1897...5,028,981
Floating debt Oct. 1, '97...\$144,624 Population in 1890 was...15,233
Cash and other assets... 54,014 Population in 1897 (est.)...25,000
Net debt Oct. 1, '97... 90,610

CORVALLIS.— E. WOODWARD, Mayor.
E. P. GUFFY, Judge.

This city is in Benton County.
Tot. debt(float'g) Jan. 1, '98...\$10,000 City tax (per \$1,000)... \$7-00
Total valuation 1897...555,000 Average school tax... 5-00
Assessment about 1/2 actual value. Population in 1890 was...1,527
State & Co. tax (per \$1,000)...\$24-80 Population in 1898 (est.)...2,500

HEPPNER.—W. A. RICHARDSON, Recorder.

Heppner is in Morrow County.
 Total debt Feb. 1, 1898...\$20,000 | Real valuation.....\$800,000
 Tax valuation 1897.....366,508 | Population 1897 (estimated) 1,200

**KLAMATH CO.—{ C. H. WITHROW, Clerk.
 { JOHN W. SIEMENS, Treasurer.**

County seat is Klamath Falls (Linkville). About \$10,000 of the debt given below will be paid off during 1898.
 Float'g debt Jan. 1, '98... \$70,000 | County tax (per \$1,000).....\$11.50
 Tax valuation, 1897.....1,492,000 | Average school tax.....5.00
 Assessment about 2/3 actual value. | Population in 1897 (est.).....2,400
 State tax (per \$1,000) 1897...\$3.50 | Population in 1890 was.....2,444

KLAMATH FALLS.—C. L. PARRISH, Rec'der.

County seat of Klamath County.
LOANS— When Due. | Tax valuation 1897... \$128,500
WATER BONDS— | Assessment about 2/3 actual value.
 6s, \$10,000.....1917 | City & sch. tax (per M.) '97.\$10.00
 Bonded debt Mar. 1, '98... \$10,000 | Population in 1898 (est.).....550

LAKE COUNTY.—W. A. MASSINGILL, Clerk.

County seat is Lakeview.
 County has no bonded debt. | County tax (per \$1,000).....\$8.50
 Floating debt Apr. 1, '96...\$42,034 | Average school tax.....4.00
 Equalized valuation '97 1,325,699 | Population in 1897 (est.).....2,300
 Assessment about 2/3 actual value. | Population in 1890 was.....2,604
 State tax (per \$1,000).....\$5.50 | Population in 1880 was.....2,804

MEDFORD.—

Medford is located in Jackson County.
LOANS— When Due. | Total debt Apr. 1, 1896. \$38,000
WATER BONDS— | Tax valuation 1894..... 300,000
 7s, J&J, \$20,000.....Sept. 1, 1900 | Assessment about 2/3 actual value.
 Interest payable in New York. | Total tax (per \$1,000).....\$40.00
 Bonded debt.....\$20,000 | Population 1890 was.....1,196
 Floating debt (about).....18,000 | Population 1894 (est.).....2,200
TAX FREE.—The city's bonds are all exempt from taxation.

MULTNOMAH CO.—W. H. POPE, Auditor.

County seat is Portland.
 County has no bonded debt. | State & Co. tax (per M.) '97.\$15.50
 Float'g debt Jan. 1, '98...\$447,272 | Population in 1895 was... 92,500
 Sinking fund..... 53,708 | Population in 1890 was... 74,884
 Net debt Jan. 1, 1898... 393,563 | Population in 1897 (est.)...100,000
 Assessed valuation '97 43,814,994 | Population in 1880 was.....1,263

**OREGON CITY { E. S. GAUFIELD, Mayor.
 { THOMAS F. RYAN, Recorder.**

This city is situated in Clackamas Co.
LOANS— When Due. | Total debt Feb. 1, 1898... \$64,600
CITY BONDS— | Tax valuation, real..... 867,000
 6s, g., M&N, \$30,000g. May 1, 1901 | Tax valuation, personal. 280,000
 5s, g., M&N, 20,000g. May 1, 1904 | Total valuation 1897.....1,147,000
WATER-WORKS BONDS— | Assessment is 2/3 actual value.
 6s, g., J&J, \$10,000g. Jan. 1, 1904 | Total tax (per \$1,000).....\$38.00
 Bonded debt Feb. 1, 1898.\$60,000 | Population in 1890 was...\$3,062
 Floating debt..... 4,600 | Population in 1880 was.....1,263

*Oregon City's limits have recently been enlarged and the population in 1896 was estimated at 4,000.
INTEREST on the city bonds is payable at Oregon City; on the water bonds in New York.

POLK COUNTY.—H. L. FENTON, Treasurer.

County seat is Dallas. County has no bonded debt.
 Floating debt Oct. 1, 1897 \$66,818 | Assessed valuation '97 \$4,468,601
 Cash and other assets..... 33,515 | Population in 1890 was... 7,858
 Net debt Oct. 1, 1897..... 33,303 | Population in 1897 was...15,233

**PORTLAND.—{ SYLVESTER PENNOYER, Mayor.
 { A. N. GAMBELL, Auditor.**

Portland is the county-seat of Multnomah County. The cities of Portland, East Portland and Albina were consolidated in June, 1891.

LOANS— When Due. | **LOANS—** When Due
BOULEVARD BONDS— | **IMPROVEMENT BONDS—**
 6s, J&D, \$50,000.....June 1, 1921 | 6s, Var., \$31,969.....1905
BRIDGE BONDS— | 6s, Var., 58,601.....1906
 5s, J&J, \$500,000.....Jan. 1, 1922 | 6s, Var., 38,251.....1907
 5s, A&O, 200,000.....Apr. 1, 1925 | **LIGHT BONDS—**
CITY HALL BONDS— | 6s, M&N, \$50,000..... May 1, 1921
 5s, J&J, \$175,000.....Jan. 1, 1920 | **PARK BONDS—**
 5s, J&J, \$500,000 Jan. & J'y 1922 | 6s, J&J, \$50,000.....June 1, 1921
FERRY BONDS— | **WATER BONDS—**
 5s, J&J, \$50,000.....Apr. 1, 1923 | 6s, M&N, \$250,000.....May 1, 1921
GENERAL BONDS— | 5s, J&J, 700,000.....Jan. 1, 1917
 6s, F&A, \$10,000.....Aug. 1, 1910 | 5s, J&J, *2,200,000... July 1, 1923
 6s, J&D, 40,000.....June 1, 1921
 6s, M&N, 56,500.....May 1, 1901

* 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.

GOLD PAYMENT.—Both principal and interest are payable in gold.
TOTAL DEBT.—The city's bonded debt on Jan. 1, 1898, was \$4,960,322, including the water debt of \$3,150,000; floating debt, (warrants) \$356,385, making total city debt, \$5,316,707.

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 1897 was \$39,596,677, 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) \$26.00.

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, Cl'k.

The Port of Portland was incorporated in 1891 and given authority to issue bonds to the amount of \$500,000 for river and harbor improvements. 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. | Tax valuat'n '97 (abt.) \$43,500,000
RIVER IMP. BONDS (gold)— | Assesmt't 35 to 40 p. c. act'l value.
 5s, J&J, \$350,000.....Jan. 1, 1922 | City tax (per \$1,000) 1897...\$1.00
 Interest is payable at Portland. | Total tax (per \$1,000).....\$26.00
 Total debt Jan. 1, 1898...\$350,000 | Population 1897 (est.)..... 93,000

SALEM.—This city is in Marion County.

LOANS— When Due. | Total debt Apr., 1896... \$183,160
FUNDING BONDS (gold)— | Tax valuation 1895..... 2,240,350
 5s, semi-an., \$60,000.....1914 | Est. real valuation..... 3,200,000
 Bonded debt Apr., 1896...\$149,000 | Population in 1890 was... 10,000
 Floating debt..... 34,160 | Population 1893 (est.)..... 12,000

THE DALLES.—The Dalles is in Wasco County.

LOANS— When Due. | Water debt (included) ... \$100,000
WATER BONDS—(Gold)— | Tax valuation 1894.....1,152,344
 6s, \$100,000.....1900-1915 | Real valuation..... 3,500,000
 (\$25,000 due every 5 yrs. in Mar.) | Population in 1890 was... 3,029
 Total debt Sept. 1, 1896...\$160,000 | Population in 1895 (est.) ... 3,500

UMATILLA COUNTY—County seat is Pendleton.

County has no bonded debt. | Average tax rate (per M) '97\$19.42
 Floating debt Jan. 1, '98...\$185,000 | Population in 1890 was...13,381
 Tax valuation 1897.....6,200,000 | Population in 1897 (est.)...13,609

State of Washington.

ITS

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) - - - - - 69,994
 State Capital - - - - - Olympia
 Governor (term ends Wed. after 2d Mon. Jan. '01) - J. R. Rogers
 Secretary (term ends Wed. aft. 2d Mon. Jan. '01) - W. D. Jenkins
 Treasurer (term ends Wed. aft. 2d Mon. Jan. '01) - C. W. Young

STATE DEBT.—The Washington State debt is described in detail below. The United States Mortgage & Trust Co. is now (1898) the New York fiscal agent for the State of Washington.

LOANS (Interest—Principal—)
 NAME AND PURPOSE. | P. O. Payable. | When Due. | Outstand'g.
 Funding, April 1, 1890..... 3 1/2 Apr. 1 1905 | \$300,000
 Subject to call at any time.

These bonds are payable in gold.
INTEREST is payable at the office of the State Treasurer in Olympia
TOTAL DEBT.—The total bonded debt on February 1, 1898, was \$285,000. On Jan. 1, 1897, the floating debt was \$1,832,473, but it has been considerably reduced since that date.

ASSESSED VALUATION.—The assessed valuation, equalized by State board, for 1897 of real estate was \$167,687,243; personal property, \$37,797,293; railroads, \$20,646,248; total, \$226,130,784. 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.
1897.....	\$226,130,784	1890.....	\$217,595,739
1896.....	204,677,668	1885.....	50,484,437
1895.....	204,190,377	1880.....	23,708,587
1894.....	212,430,511	1875.....	14,569,156
1893.....	294,078,122	1870.....	10,642,863
1892.....	319,016,341	1860.....	4,394,735
1891.....	273,642,099		

DEBT LIMITATION.—Like so many of the younger States, Washington has taken a conservative position with respect to State and municipal indebtedness. The provisions of the Constitution with reference to creating debt are, however, so comprehensive and plain that it is necessary to do no more than copy the sections relating to the subject.

FIRST, with reference to the State, there are three sections; the first limits the debt, the second names exceptions to the limit and the third provides the method in which additional debt may be created. These sections are all found in article 8, and were given in the STATE AND CITY SUPPLEMENT of April, 1895; page 152.

SECOND, Counties, Cities, 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 7 will be found on page 152 of the April, 1895, SUPPLEMENT.

POPULATION OF STATE.—The full record of population of Washington as far back as it goes is given in the following.

1898 (est.).....	400,000	1890.....	349,390	1870.....	23,955
1892.....	395,589	1880.....	75,116	1860.....	11,594

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF WASHINGTON.

ADAMS COUNTY.—Wm. O. LEWIS, Auditor.

County seat is Ritzville.
LOANS— When Due. | Tax valuation, real.....\$1,336,612
COURT HOUSE BONDS—1892. | Tax valuation, personal. 500,792
 6s, \$20,000.....Mar. 1, 1912 | Tax valuation, railroads. 360,251
 Subject to call 1902. | Total valuation 1897... 2,197,655
 Floating debt July 1, '97...\$13,350 | State & Co. tax (p. \$1,000) '95. 14.08
 Total debt..... 33,350 | Population in 1892 was..... 2,185
 Cash in treasury..... 5,129 | Population in 1890 was..... 2,098
 Net debt July 1, 1897..... 28,221 | Population in 1896 (est.)..... 3,550

ANACORTES.—T. B. CHILDS, Treasurer.

This city is in Skagit County.
LOANS— When Due. City tax (per \$1,000) \$10.00
Warrants outstanding \$95,166
Total debt Mar. 1, 1898 95,166
Tax valuation 1897 534,898

ASOTIN COUNTY.—ELMER WALDRIP, Treas.

County seat is Asotin.
LOANS— When Due. Net debt July 1, 1897 \$33,738
FUNDING BONDS— Tax valuation, real 554,243
6s, \$25,000 20 years Tax valuation, personal 274,735
Bonded debt, July 1, 1897 \$25,000
Floating debt 13,472
Total debt 38,472
Cash on hand 4,734
State & Co. tax (per M.) '97 \$25,800
Population in 1890 was 1,580
Population 1895 (estm'td) 3,000

BALLARD.—F. M. DE MOSS, Treasurer.

Ballard is in King County.
LOANS— When Due. Tax valuation 1895 \$788,595
WATER AND LIGHT BONDS— Real valuation (about) 2,000,000
6s, J&J, \$46,000, g. Jan. 1, 1915 Population in 1890 was 1,173
Total debt April 1, 1898 \$70,500 Population in 1894 (est.) 3,500

CHEHALIS COUNTY.— C. W. WILSON, Treas. J. A. SELLS, Auditor.

County seat is Montesano.
LOANS— When Due. Tax valuation, per l. \$1,065,587
FUNDING BONDS— Tax valuation, railroads 544,126
6s, Nov., \$85,000 Nov. 1, 1911 Total valuation 1897 6,672,819
Bonded debt Mar. 1, '98 \$85,000 Assessment is 7/8 actual value.
Floating debt 60,978 Total tax (per \$1,000) '97 \$14.85
Total debt Mar. 1, 1898 145,978 Population in 1892 was 9,538
Cash on hand 10,830 Population in 1890 was 9,249
Tax valuation, real 5,063,106 Population in 1897 (est.) 10,200

INTEREST is payable at the Chemical National Bank, New York.
TAX FREE.—Bonds of this county are exempt from taxation.

CLALLAM CO.—THOS. T. ALDWELL, Auditor.

County seat is Port Angeles.
LOANS— When Due. Net debt July 1, 1897 \$328,963
FUNDING BONDS— Tax valuation, real 2,014,051
7s, Dec. 31, \$14,000 Dec. 31, 1912 Tax valuation, personal 270,646
ROAD BONDS— Total valuation 1897 2,284,697
6s, M&S, \$90,000, g. May 15, 1911 Assessment abt. 45% actual value.
6s, J&D, 10,000, June 1, 1912 Co. tax rate (per \$1,000) '95 \$22.50
Subject to call 1901 and 1902. Population in 1892 was 4,243
Bonded debt July 1, '97 \$114,000 Population in 1890 was 2,771
Floating debt 220,749 Population in 1880 was 638
Total debt 334,749 Population in 1895 (est.) 7,005
Cash on hand 5,786

TAX FREE.—All bonds are exempt from taxation.

CLARKE CO.—A. J. COOK, County Auditor.

County seat is Vancouver.
LOANS— When Due. Cash on hand \$22,060
COURT HOUSE BONDS— Net debt July 1, 1897 174,786
6s, May 15, \$40,000 May 15, 1911 Tax valuation, real 3,564,507
Subject to call after 10 years. Tax valuation, personal 565,598
FUNDING BONDS— Tax valuation, railroads 32,400
6s, J&D, \$45,000 Dec. 1, 1909 Total valuation 1897 4,130,105
Subject to call after 10 years. Assessment about 1/2 actual value.
6s, g., J&D, \$10,000, Dec. 1, 1901 State & co. tax (per \$1,000) \$20.00
6s, g., J&D, 15,000, Dec. 1, 1906 Population in 1892 was 11,526
6s, g., J&D, 25,000, Dec. 1, 1911 Population in 1890 was 11,709
6s, g., J&D, 61,000, Dec. 1, 1916 Population in 1880 was 5,490
Total debt July 1, 1897 \$196,646 Population in 1897 about 14,000

INTEREST on Court House bonds is payable in Olympia; on the funding bonds due 1909 in Chicago, and on all others in New York City.
TAX FREE.—All the above bonds are exempt from taxation.

COLFAX.—H. H. McCORD, Clerk.

Colfax is in Whitman County. The city owns property valued on January 1, 1897, at \$74,967.

LOANS— When Due. Cash on hand \$3,122
MUNICIPAL PURPOSES— Net debt Jan. 1, 1897 107,746
6s, F&A, \$30,000 Feb. 1, 1912 Tax valuation 1896 890,128
WATER WORKS— Assessment is 3/4 actual value.
6s, F&A, \$47,000 Feb. 1, 1912 Total tax (per \$1,000) '96 \$15.00
Bonded debt Jan. 1, 1897 \$77,000 Population in 1890 was 1,649
Floating debt 33,868 Population in 1880 was 444
Total debt 110,868

INTEREST is payable in Manchester, N. H.

COLUMBIA CO.—D. HARPER, Co. Auditor.

County seat is Dayton.
Bonded debt Aug. 1, '97 \$38,000
Floating debt 72,152
Total debt 110,153
Sinking fund assets 15,063
Net debt Aug. 1, 1897 95,090
Tax valuation, real 2,604,009
Tax valuation, railroad 290,690
Tax valuation, personal \$766,297
Total valuation 1897 3,660,996
Tax rate (per \$1,000) '96 18.90
Population in 1892 was 6,397
Population in 1890 was 6,709
Population in 1880 was 7,103

COWLITZ CO.—WALTER S. LYSONS, Auditor.

County seat is Kalama.
COUNTY BONDS— Tax valuation, real \$2,597,704
6s, \$56,000 1917 Tax valuation, personal 504,981
Subject to call after 1907. Tax valuation, railroad 240,043
Bonded debt July 1, 1897 \$56,000 Total valuation 1897 \$3,342,748
Floating debt 6,035 State & co. tax (per M.) '96 \$16.97
Total debt 62,035 Population in 1892 was 6,751
Cash on hand 5,094 Population in 1890 was 5,917
Net debt July 1, 1897 56,941 Population in 1897 about 9,000

DOUGLAS CO.—WALTER MANN, Auditor.

County seat is Waterville.
LOANS— When Due. Cash on hand \$5,098
FUNDING BONDS— (1893)— Net debt July 1, 1897 44,712
6s, \$30,000 Dec. 1, 1913 Tax valuation 1897 2,593,031
Bonded debt, July 1, 1897 \$30,000 Population in 1892 was 4,286
Floating debt 19,810 Population in 1890 was 3,161
Total debt 46,810 Population 1895 (estm'td) 5,000

EVERETT.—J. A. FALCONER, Mayor.

This city is in Snohomish County.
Bonded debt Jan., 1897 \$118,900
Floating debt 10,500
Total debt Jan., 1897 129,400
Tax valuation, 1896 2,068,000
Assessment about 1/2 actual value.
Total tax (per \$1,000) 1896 \$27.00
Population in 1897 about 7,000

FAIR HAVEN.—J. W. CLARK, Mayor.

This city is in Whatcom County.
LOANS— When Due. Taxes, etc., due \$174,336
MUNICIPAL BONDS— Net debt Mar. 10, 1897 191,916
6s, J&J, \$225,000, g. July 1, 1911 Total valuation 1898 2,152,795
Int. payable at Chase Nat. B'k, N.Y. Assessment about 1/3 actual value.
Bonded debt Mar. 10, '97 \$225,000 Total tax rate (per \$1,000) \$32.00
Floating debt 141,252 Population in 1890 was 4,076
Total debt 366,252 Population in 1896 about 4,000

TAX FREE.—All bonds are exempt from taxation.

GARFIELD CO.—J. A. STRAIN, Auditor.

County seat is Pomeroy.
County has no bonded debt.
Floating debt Feb. 1, '98 \$44,068
Cash on hand July 1, '97 12,692
Tax valuation, real 1,114,348
Tax valuation, personal 425,462
Tax valuation, railroads 77,595
Total valuation 1897 \$1,617,405
Total tax rate (per M.) '96 \$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 taxation.
LOANS— When Due. Tax valuation, personal \$198,546
COURT HOUSE— Total valuation 1897 1,058,995
6s, Jan., \$20,000 Jan. 1, 1912 Assessment same as actual value.
Bonded debt Feb. 1, 1898 \$20,000 Total tax (per \$1,000) '97 \$17.8614
Floating debt 8,579 Population in 1892 was 1,411
Total debt Feb. 1, 1898 28,579 Population in 1890 was 1,787
Tax valuation, real 860,449 Population in 1898 (est.) 1,600

INTEREST on bonded debt is payable in Olympia.

JEFFERSON CO.—M. M. SMITH, Auditor.

County seat is Port Townsend.
LOANS— When Due. Equal'd valuation, pers. \$351,036
COURT HOUSE & ROAD— Equal'd valuation, RR. 80,210
6s, Jan., \$225,000 Jan. 1, 1911 Total valuation, 1897 2,719,079
Bonded debt July 1, 1897 \$225,000 State and County tax
Floating debt 221,541 (per \$1,000) 1896 19.22
Total debt 446,541 Population in 1892 (est) 7,400
Cash on hand 5,280 Population in 1890 was 8,363
Net debt July 1, 1897 441,261 Population in 1880 was 1,712
Equal'd valuation, real 2,287,833

KING COUNTY.—CHAS. F. WHITTLESEY, Treas.

County seat is Seattle.
LOANS— When Due. Net debt July 1, 1897 \$509,756
COURT HOUSE BONDS— Tax valuation real 37,111,882
5s, J&J, \$200,000 July 1, 1929 Tax valuation pers'al. 6,406,483
Subject to call after July 1, 1909 Tax valuation, railroad 2,088,270
FUNDING BONDS— Equal'd val'tion '97 45,606,635
5s, M&S, \$113,000 Mar. 1, 1919 Assessment is about 3/4 actual val.
Subject to call after Mar. 1, 1909 Total tax (per \$1,000) '97 \$12.00
Bonded debt July '97 \$313,000 Population in 1892 was 78,762
Floating debt 263,051 Population in 1890 was 63,989
Total debt July 1, '97 576,051 Population in 1880 was 6,910
Assets, &c. 66,295 Population in 1895 (est.) 80,000

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 1,146,683
Tax valuation, personal 381,220
Total valuation 1897 \$1,527,903
St. & co. tax (per M.) '96 \$20.28 1/2
Population in 1892 was 5,147
Population in 1896 5,124

KITTITAS CO.—C. H. FLUMMERFELT, Treas.

County seat is Ellensburg.
LOANS— When Due. Total debt Jan. 1, 1898 \$218,105
COUNTY BONDS, 1895— Tax valuation, real 2,951,708
6s, \$117,000 1915 Tax valuation, person'l 1,270,224
Subject to call after 1905 Tax valuation, railroads 752,083
FUNDING BONDS, 1892— Total valuation 1897 4,974,015
6s, ann., \$78,000 Mar. 1, 1912 State & Co. tax (p. M.) '98 \$19.00
Subject to call after Mar. 1, 1902 Population in 1892 was 8,062
Bonded debt Jan. 1, '98 \$195,000 Population in 1890 was 8,777
Floating debt 23,105 Population in 1898 (est.) 8,000

KLICKITAT CO.—A. C. CHAPMAN, County Treasurer.

County seat is Goldendale.
LOANS— When Due. Tax valuation, real \$1,618,516
FUNDING BONDS— Tax valuation, person'l 673,821
6s, J&J, \$70,200 g. 1900 to 1916 Total valuation 1897 2,292,437
Payable part yearly on Jan. 1. Assessment about 3/4 actual value.
6s, J&J, \$25,000, g. July 1, 1916 Total tax rate (per M.) '97 \$25.00
Bonded debt Jan. 1, '98 \$95,200 Population in 1890 was 5,167
Floating debt 18,003 Population in 1880 was 4,055
Total debt 113,203 Population in 1897 about 6,500

LEWIS COUNTY.—ALBERT SCHOOLEY, Aud'r.

County seat is Chehalis.
LOANS— When Due. Net debt July 1, 1896 \$174,603
COUNTY BONDS— Ditch debt (additional) 17,150
5 1/2s, J&J, \$100,000 1903-1912 Tax valuation 1897 5,180,341
(\$10,000 due yearly on Jan. 1.) Sta. & co. tax (p. \$1,000) '95 \$15.40
Bonded debt July 1, '96 \$100,000 Population in 1892 was 13,041
Floating debt 88,272 Population in 1890 was 11,499
Total debt July 1, 1896 188,272 Population in 1880 was 2,600
Cash in treasury 13,668 Population in 1897 about 16,000

LINCOLN CO.—J. M. GUNNING, Auditor.

County seat is Davenport.
LOANS— When Due. Cash on hand \$3,645
FUNDING BONDS— Net debt Mar. 1, 1898 76,355
6s, Sept., \$60,000 June 1, 1912 Tax valuation, real 3,530,272
6s, Sept., 20,000 Sept. 1, 1912 Tax valuation, personal 1,085,892
Interest payable at New York. Tax valuation, railr'ds 783,234
Total debt Mar 1, '98 \$80,000 Total valuation 1897 5,399,398

Assessment about 1/2 actual value. Total tax (per \$1,000) 17.00 Population in 1892 was 9,540

MASON CO.—A. W. TREDSON, Treasurer.

Bonded debt Jan. 1, '98. \$29,000 Floating debt 5,235 Total debt 34,235 Tax valuation, real 1,385,591 Tax valuation, RBs. 96,780

NEW WHATCOM.—{ J. P. WEISENBURGER, Mayor. C. W. ROBERTS, Treasurer.

Total debt July 1, 1897. \$561,834 Tax valuation 1896 3,941,998 Assessment is 1/2 actual value. City tax rate (per \$1,000) \$10.00

OPTIONAL.—The \$183,000 of water-works bonds are optional at the rate of \$25,000 yearly after ten years from date.

INTEREST is payable in New York City. TAX FREE.—All bonds are exempt from taxation.

NORTH YAKIMA.—H. B. DOUST, Clerk.

This city is situated in Yakima County. All bonds issued by the city are exempt from taxation.

Bonded debt Jan. 1, 1898. \$90,000 Tax valuation 1897 1,018,606 Ass'sm't abt. 65 to 70 p.c. act. val.

OKANOGAN CO.—J. R. WALLACE, Auditor.

County seat is Conconully. County has no bonded debt. Floating debt July 1, '97. \$139,779 Cash in treasury 6,892

OLYMPIA.—F. G. BLAKE, Treasurer.

Floating debt 822,000 Total debt July 1, 1897 282,000 Tax valuation 1896 2,094,245

PACIFIC CO.—A. P. LEONARD, Auditor.

County seat is South Bend. Tax valuation 1897 \$2,133,283 Assessment is 1/2 actual value. Total tax (per \$1,000) '97 \$18.00

PIERCE CO.—W. D. C. SPIKE, Auditor.

The county seat is Tacoma. Bonded debt July 1, '97. \$741,000 Floating debt 169,765 Total debt July 1, '97. 910,705

PORT ANGELES.—J. A. SMITH, City Clerk.

County seat of Clallam County. Bonded debt 1897 \$86,000 Floating debt 108,000 Total debt Nov. 1, 1897. 194,000

PORT TOWNSEND.—{ D. H. HILL, Mayor. A. DUDDENHAUSEN, Cl'k.

This city is situated in Jefferson County. Cash assets \$7,703 Total valuation 1896 1,663,000

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. Bonded debt Mar. 1, 1898. \$13,000 Floating debt 5,559 Total debt 18,559

SEATTLE.—{ T. J. HUMES, Mayor. WILL H. PARRY, Comptroller.

Seattle is situated in King County. LOANS—When Due. CONDEMNATION AWARD BONDS—58, g. A&O, \$220,000, Apr. 1, 1912

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.

Table with 4 columns: Bonded debt, Floating debt (valuated warrants) all called, Total, Water debt (included). Rows for Jan. 1, 1898; Jan. 1, 1896; Jan. 1, 1894.

ASSESSED VALUATION.—The city's assessed valuation (about 60 per cent of actual value) and total tax rate has been as follows in the years named.

Table with 5 columns: Years, Real, Assessed Valuation, Personal, Total, Tax rate per \$1,000. Rows for 1897, 1896, 1895, 1891, 1890.

POPULATION.—The population in 1890 was 42,837; in 1880 was 3,533; in 1898 (estimated) 75,000.

SEATTLE SCHOOL DISTRICT NO. 1.—This school district is in King County and it includes the city of Seattle.

Bonded debt, 1898 \$756,000 Value of school prop'ty \$750,000 Tax valuation, 1897 30,714,128 Population 1897 (est'd) 75,000

SKAGIT COUNTY.—{ OSCAR BALL, Treasurer. H. HAMMER, Auditor.

County seat is Mount Vernon. LOANS—When Due. FUNDING BONDS—68, Dec., \$100,000, Dec. 1, 1913

SNOHOMISH CO.—T. E. HEADLER, Auditor.

County seat is Snohomish. LOANS—When Due. FUNDING BONDS—68, Nov., \$115,000, g., Feb. 1, 1902

SPOKANE.—GEO. A. LIEBES, Comptroller.

This city is situated in Spokane County. LOANS—When Due. FUNDING BONDS—68, A&O, \$700,000, Oct. 1, 1911

INTEREST and principal of the bonds are payable in gold at the office of the N. Y. Guaranty & Indemnity Company.

SPOKANE CO.—W. P. GRUBBE, Auditor.

County seat is Spokane. LOANS—When Due. COURT HOUSE & JAIL BONDS—'93 68, Nov., g., \$250,000, Nov. 1, 1913

*Of the cash on hand noted above \$53,207 is held in suspended bonds; \$5,000 of the amount is secured on N. E. 1/4 Section.

SPRAGUE.—{ F. J. GEHRES, Mayor. F. L. EDMISTON, Clerk.

Sprague is in Lincoln County. The reduction in the assessed valuation of this town is on account of the destruction of the Northern Pacific RR. shops.

LOANS—When Due. ELECTRIC-LIGHT AND WATER—68, J&J, \$35,000, July 1, 1912 Bonded debt Sept. 1, 1897. \$35,000

INTEREST is payable at Denver, Col.

STEVENS CO.—JOHN L. METCALF, Auditor.

Table with columns: LOANS—When Due., CURRENT EXP. AND FUNDING—, Tax valuation, real., Tax valuation, personal., Tax valuation, railr'ds., Total valuation 1897..., State and county tax (per \$1,000) 1896., Population in 1895 (est.)..., Population in 1890 was....

TACOMA.—{ EDWARD S. ORR, Mayor. { E. V. BENHAM, Comptroller.

Tacoma is the county seat of Pierce County. The \$700,000 or thereabouts of city warrants recently declared void by the State Supreme Court were warrants that had already once been paid and therefore were illegally issued.

Table with columns: LOANS—When Due., LOCAL IMPROVEMENT BONDS—, CITY HALL BONDS—, WATER AND LIGHT BONDS—, PAR VALUE.—Bonds are for \$1,000 each, except local improvement bonds, which are for \$50 each.

INTEREST on the City Hall and funding bonds is payable at the 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 floating debt, the sinking funds held by the city, and the net debt, on each of the dates indicated. The \$18,000 of local improvement bonds, not included in the totals, are not city obligations but liens on the property benefited.

Table with columns: Bonded debt., Floating debt., Total debt., Sinking fund assets., Net debt., Water debt (included in total).

*Less assessment rolls and cash. ASSESSED VALUATION.—The city's assessed valuation (about 60 per cent of actual value) and tax rate have been as follows:

Table with columns: Years., Assessed Valuation., City Tax Per \$1,000.

The total tax rate for 1897-'98 is \$25.46 per \$1,000, and includes State tax, \$5.96; county tax, \$7.50; city tax proper, \$10.00, and school tax, \$2.00. 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 1,093. According to local estimate the population for 1895 was 52,000.

TACOMA SCHOOL DISTRICT No. 10.

Table with columns: LOANS—When Due., BUILDING BONDS—GOLD:, FUNDING BONDS—GOLD:, Bond. debt July 1, 1897., Floating debt., Total debt July 1, 1897., Tax valuation 1896., Tax valuation, personal., Tax valuation, railr'ds., Total valuation, 1897., Tax valuation 95% of actual value., Population in 1892 was., Population in 1890 was., Population in 1896 (est.)...

THURSTON CO.—R. A. GRAHAM, Auditor.

Table with columns: LOANS—When Due., COURT HOUSE BONDS—, FUNDING BONDS—, Bonded debt July 1, '97., Floating debt., Total debt July 1, '97., Cash in sinking fund., Net debt July 1, 1897., Tax valuation, real., Tax valuation, personal., Total valuation, railr'ds., Total valuation, 1897., Tax valuation 95% of actual value., Population in 1892 was., Population in 1890 was., Population in 1896 (est.)...

VANCOUVER.—This city is situated in Clark County.

Table with columns: LOANS—When Due., GOLD BONDS—, Cash assets., Net debt Feb. 1, 1898., Tax valuation '97 about., Population in 1890 was., Interest is payable in New York.

WALLA WALLA CO.—{ W. H. PAXSON, Treas. { G. A. MCGUIRE, And.

Table with columns: LOANS—When Due., FUNDING BONDS—, Tax valuation, real., Tax valuation, personal., Tax valuation, railr'ds., Total valuation 1897., State & co. tax (per M.) '97., Population in 1897 (est.)..., Population in 1890 was....

WHATCOM CO.—ALEX. VAN WYCK, Auditor.

Table with columns: Bonded debt July 1, '97., Floating debt., Total debt July 1, 1897., Cash on hand., Net debt July 1, 1897., Tax valuation, real., Tax valuation, personal., Tax valuation, railroads., Total valuation 1897., State & Co. tax (p. \$1,000) '96., Population in 1892 was., Population in 1890 was., Population in 1880 was....

WHITMAN CO.—JOHN TOBIN, Auditor.

County seat is Colfax. "This county is now on a cash basis. A special fund has been created for the payment of the floating debt; delinquent

taxes and revenues from a special tax levy are turned into this fund, and the amount will soon be sufficient to cancel the entire floating debt."

Table with columns: LOANS—When Due., FUNDING BONDS—, Tax valuation real., Tax valuation, personal., Tax valuation, railr'ds., Total valuation 1897., Assessment is about 2/3 actual val., Total tax rate (per M.) '97., Population in 1898 (est.)..., Population in 1890 was....

YAKIMA COUNTY.—A. B. FLINT, Auditor.

Table with columns: LOANS—When Due., COUNTY BONDS—1892., REDEMPTION BONDS—1888., Interest is payable in New York and San Francisco., Total debt., Cash on hand., Net debt Jan. 1, 1898., Tax valuation, real., Tax valuation, personal., Tax valuation, railroads., Total valuation 1897., Assessment about 2/3 actual value., Total tax (per \$1,000) 1896., Population in 1890 was., Population in 1897 (est.)...

State of Nevada.

ITS 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
State Capital - Carson City
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 in 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.

Table with columns: LOANS—Interest—Principal., NAME AND PURPOSE., P. Ct., Payable., When Due., Outstand'g.

* 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.

Table with columns: 1898., 1897., 1896., 1895., The total debt (exclusive of \$380,000 bond), Cash in treasury, Net debt.

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:

Table with columns: Years., Real Estate., Personal Property., Net Proceeds of Mines., Total Assessment.

The State tax rate (per \$1,000) for 1897 was \$9.20.

DEBT LIMITATION.—Nevada has in its Constitution limited the State to a nominal indebtedness, except for the purpose of "defraying extraordinary expenses" arising from invasion, war, etc.; and in such cases the law shall provide an annual tax sufficient to pay the interest semi-annually and the principal within twenty-years. Further the State is forbidden even to assume the debt of any county, city, etc., or to donate or loan its money or credit, or to subscribe to the stock of any company, etc.

Counties, cities, towns etc. cannot become stockholders in any company, or loan its credit, etc. But other than that the Constitution omits to put any limit on county, city, etc., debts; but provides that the Legislature shall make general laws restricting their borrowing power. The Constitutional provisions referred to are as follows:

ARTICLE IX., SECTION 3. [State debt limited.] For the purpose of enabling the State to transact its business upon a cash basis from its organization, the State may contract public debts, but such debts shall never in the aggregate, exclusive of interest, exceed the sum of three hundred thousand dollars, except for the purpose of defraying extraordinary expenses, as hereinafter mentioned. Every such debt shall be authorized by law for some purpose or purposes, to be distinctly specified therein, and every such law shall provide for levying an annual tax sufficient to pay the interest semi-annually and the principal within twenty years from the passage of such law, and shall specially appropriate the proceeds of said taxes to the payment of said principal and 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 liabilities amount to said sum before mentioned, shall be void and of no effect, except in cases of money borrowed to repel invasion, suppress insurrection, defend the State in time of war, or, if hostilities be threatened, to provide for the public defense.

SECTION 4. [State prohibited from assuming debts of cities, etc.] 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 etc.] 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, city, town etc. not to be stockholders, etc.] No county, city, 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, borrowing 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:
189045,761 | 188062,266 | 187042,491 | 18606,857

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF NEVADA

HUMBOLDT CO.—J. J. HILL, Auditor.

The county seat is Winnemucca.

LOANS—	<i>When Due.</i>	Bonded debt Jan. 1, 1898.	\$52,000
COURT HOUSE BONDS—		Floating debt.....	12,975
7s, J&J, \$52,000.....	Dec. 31, 1913	Total debt Jan. 1, 1898.....	65,152
		Cash in treasury.....	96,979

Tax valuation, real.....	\$2,295,558	Total tax (per \$1,000) '97..	\$24-20
Tax valua., personal...	1,093,053	Population in 1890 was.....	3,434
Total valuation 1897...	3,388,611	Population in 1880 was.....	3,480
Assessment about 7 ₁₀ actual value.		Population in 1896 (est.).....	5,000

INTEREST is payable at Winnemucca.

TAX FREE.—The county's bonds are exempt from taxation.

LANDER COUNTY.—T. H. DALTON, Treas.

The county seat is Austin.

LOANS—	<i>When Due.</i>	Tax valuation, real.....	\$996,168
RAILROAD BONDS—		Tax valuation, personal.....	310,234
6s, April, \$63,000.....		Total valuation 1897.....	1,306,403
		Total tax (per \$1,000) '97..	\$22-20
		Population in 1890 was.....	2,266
Floating debt.....	\$357	Population in 1880 was.....	3,624
Total debt Jan. 1, 1898.....	63,357		
Cash in treasury.....	51,090		

INTEREST is payable at German American Bank, New York

LINCOLN COUNTY.—N. P. DOOLEY, Treas.

The county seat is Pioche.

Bonded debt Jan. 1, 1898.	\$565,077	Tax valuation, personal..	\$126,713
Floating debt.....	24,341	Total valuation 1897.....	540,220
Total debt Jan. 1, 1898..	589,418	Total tax (per \$1,000) '97..	\$39-00
Cash in treasury.....	9,040	Population in 1890 was.....	2,466
Tax valuation, real.....	413,507	Population 1896 about.....	3,800

LYON COUNTY.—A. J. LOFTUS, Clerk and

Treasurer.—County seat is Dayton.

LOANS—	<i>When Due.</i>	Tax valuation, real.....	\$828,018
6 ₁ ys.	\$18,500.....	Tax valuation, personal.....	312,138
Bonded debt Jan. 1, 1898.	\$18,500	Total valuation 1897.....	1,140,156
Floating debt.....	400	Total tax (per \$1,000) '97..	\$37-70
Total debt Jan. 1, 1898..	18,900	Population in 1890 was.....	1,987
Cash in treasury.....	50,476		

NYE COUNTY.—T. WARBURTON, Treasurer.

Belmont is the county seat.

Total debt Jan. 1, 1898 ..	\$41,101	Total valuation 1897.....	\$375,277
Cash in treasury.....	7,872	Assessment is 3 ₄ actual value.	
Net debt Jan. 1, 1898.....	33,229	Total tax (per \$1,000) '97..	\$27-20
Tax valuation, real.....	172,335	Population in 1890 was.....	1,290
Tax valuation, personal..	202,942	Population in 1880 was.....	1,875

OPTIONAL.—Bonds are subject to call.

RENO.—D. B. BOYD, Treasurer, Washoe County.

Reno is governed by the Board of Washoe County Commissioners. A^s we go to press the city is advertising for sale \$130,000 of 6 per cent water-works bonds and \$200,000 6 per cent electric-light bonds.

LOANS—	<i>When Due.</i>	LOANS—	<i>When Due.</i>
PARK FUND—		SEWER BONDS—(Con.)	
6s, Dec., \$1,000.....	Dec. 1, 1898	6s, Dec., \$4,000.....	1898-1905
5s, Dec., 3,500.....	1898 1905	(\$500 due yearly in Dec.)	
(\$1,000 due yearly on Dec. 1.)		UNIVERSITY BUILDING—	
SCHOOL BUILDING—		6s, J&J, \$13,000.....	1899-1911
6s, J&J, \$5,000.....	1899-1903	(\$1,000 due yearly on Jan. 1.)	
(\$1,000 due yearly on Jan. 1.)		Total debt Jan. 1, '98..	\$44,000
6s, Jan. 1, \$7,000.....	1899-1905	Tax valuation 1897.....	1,745,890
(\$1,000 due yearly on Jan. 1.)		Total tax (per \$1,000).....	\$28-70
SEWER BONDS—		Population in 1890 was.....	3,563
6s, Dec. 30, \$11,000 ..	1898-1908	Population in 18-0 was.....	1,302
(\$1,000 due yearly on Dec. 30.)		Population in 1898 (local est.)	4,200

All bonds are payable in gold, except the school 6s of 1905, which are payable in "lawful money."

INTEREST AND PRINCIPAL of all bonds is payable at the office of the County Treasurer.

BONDS of Reno are exempt from taxation if held outside the State.

ASSESSMENT.—Real estate is assessed at about 7₁₀ actual value, and personal property at about 4-5.

WHITE PINE CO.—J. B. WILLIAMSON, Treas.

The county seat is Ely.

LOANS—	<i>When Due.</i>	Cash in treasury.....	\$7,158
REDEMPTION BONDS—		Tax valuation, real.....	254,075
6s, July 1, \$57,900.....	Jan. 1, 1913	Tax valuation, personal.....	274,710
Interest payable at Ely, Nevada.		Total valuation 1897.....	528,785
Bonded debt Jan. 1, 1898..	\$57,900	State & Co. tax (per M) '97.	\$36-20
Floating debt.....	22,500	Population in 1890 was.....	1,721
Total debt Jan. 1, 1898..	80,400	Population in 1880 was.....	2,682

OPTIONAL.—Bonds are subject to call whenever there is \$1,000 in the sinking fund.

TAX FREE.—All bonds issued by this county are exempt from taxation.

Debts and Resources

OF THE

STATES, CITIES AND TOWNS

IN THE

SOUTHERN STATES.

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State of Virginia.

ITS DEBT, RESOURCES, Etc.

Admitted as a State - - - - - One of Original Thirteen
 Total area of State (square miles) - - - - - 42,450
 State Capital - - - - - Richmond
 Governor (term expires Dec. 31, 1901) - - - - - J. Hoge Tyler
 Secy. of C'wealth (term exp. *1900) - - - - - J. T. Lawless
 Auditor of Pub. Acc. (term exp. Jan. 1, 1900) - - - - - Morton Marye
 Treasurer (term expires *Jan. 1, 1900) - - - - - A. W. Harman, Jr.
 Second Auditor (term exp. Jan. 1, 1900) - - - - - 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 prior 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.—V. 66, p. 392.

At present Virginia's debt stands as shown below:

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Riddleberger Bonds, Act of 1882.....	3	J & J	July 1, 1932	\$6,329,554
Century bonds, dated 1891-2&3.....		J & J	July 1, 1991	17,919,717
The interest on the Century bonds is 2 per cent for the first 10 years (or until July 1, 1901,) and 3 per cent thereafter. Both issues are exempt from taxation.				
Total amount of bonds issued under act of Feb. 20, 1892:				
To Bondholders' Committee.....				\$16,359,860
Deposited with Commissioners of sinking fund.....				1,561,408
Canceled.....				\$17,921,268
Total.....				1,551
Total debt of Feb. 14, 1882.....				\$17,919,717
Total debt Oct. 1, 1897.....				6,329,554
Total debt Oct. 1, 1897.....				\$24,249,271

The Virginia Legislature re-enacted the Funding Act of Feb. 20, 1892, 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. By the Act of January 25, 1898, however, another opportunity to fund the bonds was given. By this Act bondholders have until July 1, 1898, to come in and accept the terms. Bonds will carry interest from the semi-annual period next preceding the date of funding. Under the old law coupon bonds once converted into registered certificates were not re-convertible into coupon bonds, but the 1892 act makes coupon and registered bonds interchangeable.

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 \$45,713,112. To represent, therefore, West Virginia's share of bonds funded "deferred certificates" were issued. All efforts, however, to induce West Virginia to take recognition of these certificates have thus far been unavailing. In 1885 the holders of about \$8,000,000 certificates united for the purpose of obtaining a compromise, and deposited their holdings with the Farmers' Loan & Trust Company, which gave its trust receipts therefor. This attempt came to nothing, and in 1890 Messrs. C. Satterthwaite & Sons, of No. 30 Throsmorton Street, London, E. C., started another movement to bring about a settlement.

Besides the original "deferred certificates" there were subsequently issued under the Riddleberger Act "West Virginia interest-bearing certificates," to represent one-third the principal of the old bonds brought in for funding, and "non-interest-bearing certificates" to represent one-third the interest on old bonds brought in for funding. Under the agreement with the "Bondholders' Committee," the holders of the "Old Bonds" surrendered on settlement were given a certificate showing that West Virginia is indebted to them for one-third of said "Old Bonds." Including these the outstanding West Virginia certificates are therefore as follows:—

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
"Deferred certificates" of 1871.....	6	J & J.	Contingent.	\$12,961,530
Interest-bearing certs. of 1882.....				1,031,551
Non-int.-bearing certs. of 1882.....				744,970
Interest-bearing certs. of 1892.....				276,240
Non int.-bearing certs. of 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.

Years.	Assessment of Real Estate.	Assessment of Personal Property.	Total.	Tax Rate per \$1,000.
1897.....	\$306,036,001	\$99,198,824	\$405,224,825	\$4.00
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.

1890.....	1,655,980	1860.....	*1,596,318	1830.....	*1,211,405
1880.....	1,512,565	1850.....	*1,421,661	1820.....	*1,065,116
1870.....	1,225,163	1840.....	*1,239,797	1810.....	*974,600

* 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; 801,608 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.

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, &c.

Table with columns: Jan. 1, '98, Jan. 1, '97, July 1, '93, July 1, '92. Rows: Total bonded debt, Sinking funds, Net bonded debt.

The city has no water debt. The sinking fund receives about \$4,500 yearly.

ASSESSED VALUATION.—The city's assessed valuation (about 2/3 of its actual value) and tax rate have been as follows:

Table with columns: Year, Real Estate, Personal Property, Total Assessed Valuation, City Tax per \$1,000. Rows: 1897, 1896, 1895, 1894, 1891.

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.

Table with columns: When Due, Total debt Jan. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment about 2/3 actual value, State tax, County tax, Population in 1890, Population in 1897.

INTEREST on the railroad bonds is payable by the National Exchange Bank, Lynchburg; on the bridge and jail bonds at the office of the County Treasurer.

OPTIONAL.—All bonds of this county are subject to call at any time.

BARTON HEIGHTS.—T. K. SANDS, Chairman Finance Committee.

Table with columns: Total valuation 1896, Assessment is abt. 2/3 actual value, Total tax, Population in 1897.

BEDFORD CITY.—(formerly Liberty).—In Bedford County.

Table with columns: When Due, Total debt Jan. 1, 1898, Water debt, Assessed valuation, Assessed val'tion, pers'l, Total valuation 1897, City tax, Population in 1890, Population in 1897.

INTEREST is payable in Liberty and coupons are receivable for city taxes.

BERKLEY.—JOHN WHETSTONE, Chairman Finance Committee.

Table with columns: When Due, Tax valuation 1896, Real valuation, Population in 1890, Population in 1897.

BOTETOURT CO.—M. S. CAHOON, Treasurer.

Table with columns: When Due, Net debt April 1, 1898, Tax valuation, Real valuation, Tax valuation RR. &c., Total valuation 1897, Assessment about 2/3 actual value, State & co. tax, Population in 1890, Population in 1895.

BRISTOL.—Bristol is in Washington County.

Table with columns: When Due, Total debt Mar. 26, 1896, Water debt, Tax valuation, Tax valuation, pers'l, Total valuation 1897, Assessment about 2/3 actual value, City tax, Population in 1890.

INTEREST on the purchase of real estate bonds is payable at Bristol, Va.; on the water-works bonds at Lynchburg, Va.; on the general improvement bonds at New York City.

CAMPBELL CO.—JOHN W. CLAY, Treasurer.

Table with columns: When Due, Total valuation 1897, Total tax, Population in 1890, Population in 1880, Population in 1896.

INTEREST is payable in Lynchburg, Va.

CHARLOTTESVILLE.—W. F. JONES, Treas.

Table with columns: When Due, Bonds of 1891, C. & O. gift bonds, Gas bonds.

Table with columns: Improvement, School bonds, Sewerage bonds, Street bonds, WATER WORKS REFUNDED 1896, 5s, M&S, 5s, M&N, Total debt June 19, '96., Water debt, Total valuation 1897, Assessment about 2/3 actual value, Population in 1890, Population in 1880, Population in 1896.

CLARKE CO.—WM. A. BRADFORD, Treasurer.

County seat is Berryville.

Table with columns: When Due, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment about 2/3 actual value, Total tax, Population in 1890, Population in 1895.

DANVILLE.—GEO. P. GEOGHEGAN, Treasurer.

Danville is in Pittsylvania County. Neapolis (North Danville) was annexed to Danville July 1, 1896.

Table with columns: When Due, CITY BONDS, RAILROAD BONDS, REFUNDING BONDS.

* 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.

INTEREST is payable in Danville, and all coupons are tax-receivable.

TOTAL DEBT, ETC.—The city's bonded debt on March 1, 1898, was \$1,064,900, including \$124,900 debt of Neapolis assumed upon annexation.

DEBT LIMITATION—The debt of this city is limited by its charter to \$1,210,000.

ASSESSED VALUATION in 1897 of real estate was \$6,400,090; personal property, \$2,010,849; total, \$8,410,939.

FRANKLIN CO.—County seat is Rocky Mount.

Table with columns: Total debt, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Population in 1890, Population in 1894.

FREDERICKSBURG.—W. E. BRADLEY, C'k.

This city is in Spottsylvania County.

Table with columns: When Due, BRIDGE BONDS, SCHOOL BONDS, FUNDING BONDS, GAS WORKS BONDS, WATER BONDS.

* 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.

WATER WORKS.—The water works owned by the city are valued at \$40,000. The city also owns the gas works.

HALIFAX COUNTY.—N. T. GREEN, Clerk County Court.

Table with columns: When Due, Tax valuation, personal, Total valuation 1897, Assessment about 2/3 of actual value, Population in 1890, Population 1898.

INTEREST is payable in Lynchburg.

HARRISONBURG.—O. B. ROLLER, Mayor.

This place is in Rockingham County. This city will issue, about the first of May, \$50,000 5 per cent 20-30 year (optional) water bonds.

Table with columns: When Due, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment is 2/3 actual value, Total tax, Population in 1890, Population in 1896.

LEXINGTON.—S. O. CAMPBELL, Treasurer.

Table with columns: When Due, Water debt, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment about 70 or 75 p.c. act. val., Total tax, Population in 1890, Population in 1880.

TAX FREE.—The refunding bonds are exempt from corporation tax.

LYNCHBURG.—{ G. W. SMITH, Mayor. JOHN M. OTEY, Auditor.

Lynchburg is situated in Campbell County.

Table with columns: LOANS—, When Due, and amounts. Includes entries like FUNDED INTEREST—1866 & 1871, 6s, J&J, \$1,050, 1900.

Table with columns: PERMANENT IMPROVEMENTS—1896, and amounts. Includes entries like 5s, J&J, \$10,000, 1930.

* Exempt from taxation.

INTEREST on the Lynchburg & Danville RR. and on the refunding bonds is payable in Baltimore; on all other bonds interest is payable at the office of the City Treasurer, Lynchburg.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Lynchburg's total bonded debt and the sinking fund held by the city against the same on the 1st of February.

Table with columns: 1898, 1897, 1896, 1895. Rows: Total funded debt, Sinking funds, Net debt Feb. 1.

The sinking fund receives yearly one per cent of the city's net debt. CITY PROPERTY.—The real and personal property of this city, as charged on the city's books, is valued as follows:

Table with columns: Property of Fire Department, School property, Property of Water Department, Miscellaneous city property, real estate, etc., Total.

DEBT LIMITATION.—The city's debt is limited by its charter to 16 per cent of the taxable values as shown by the books of the Commissioner of the Revenue.

ASSESSED VALUATION.—The city's assessed valuation (about 90 per cent of cash value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Tot. Assessed Valuation, City Tax p. \$1,000. Rows: 1897, 1896, 1895, 1894, 1893, 1892, 1891, 1881.

POPULATION.—In 1890 population was 19,709; in 1880 it was 15,959; in 1870 it was 6,825; in February, 1897, estimated at 25,000.

MANCHESTER.—{ H. A. MAURICE, Mayor. J. W. BRONAUGH, Jr., Treasurer

Manchester is situated in Chesterfield County.

Table with columns: LOANS—, When Due, and amounts. Includes entries like ALMS HOUSE AND JAIL—, 6s, J&J, \$7,000, July 1, 1922.

Table with columns: WATER BONDS—, and amounts. Includes entries like 6s, J&D, \$60,000, Dec. 1, 1918.

OPTIONAL.—All of the above bonds are subject to call ten years after date of issue excepting the 8s due 1911 and \$60,000 of water bonds and \$2,000 due in 1910.

INTEREST on the water bonds due in 1918 is payable at Baltimore, Md.; on all other bonds at the office of the City Treasurer.

DEBT LIMITATION.—The city's charter limits its debt to 20 per cent of the assessed valuation of real estate.

MECKLENBURG CO.—GEO. N. WELLS, Treas.

County seat is Boydton.

Table with columns: LOANS—, When Due, and amounts. Includes entries like ATLANTIC & DANVILLE RR.—, 4s, Sept. 1, \$141,000, Sept. 1, 1898.

Table with columns: Tax valuation, real, Total valuation, State & Co. tax, Population in 1890, Population in 1880.

NEAPOLIS (NORTH DANVILLE).—

Neapolis is in Pittsylvania County; recently annexed to Danville, which sec.

NORFOLK.—H. S. HERMAN, Treasurer.

This city is in Norfolk County.

Table with columns: LOANS—, When Due, and amounts. Includes entries like GENERAL PURPOSES—, 5s, A&O, \$115,000, Apr. 1, 1923.

Table with columns: LOANS—, When Due, and amounts. Includes entries like RENEWAL BONDS—, 6s, J&J, \$77,000, Jan., 1899.

Table with columns: LOANS—, When Due, and amounts. Includes entries like PAVING AND GEN. PURPOSES—, 6s, var., \$35,600, (reg.) Jan., 1900.

PAR VALUE.—The bonds are for \$500 and \$1,000. FREEDOM FROM TAXATION.—All bonds are exempt from city tax.

INTEREST on \$500,000 of 8 per cent water bonds, which are secured by a mortgage on the city water works, is payable in New York; on \$573,700 coupon bonds in Baltimore; on all others in Norfolk.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Norfolk's total bonded debt the sinking fund held by the city against the same on the dates named.

Table with columns: Feb. 10, '98, Feb. 10, '97, Aug. 1, '96. Rows: Total bonded debt, Sinking funds, Net debt, Water debt (included above).

The sinking fund receives yearly \$34,000. CITY PROPERTY.—The city owns real estate valued in 1892 at \$700,000, and also its water works.

DEBT LIMITATION.—The city's debt is limited by its charter to 20 per cent of the assessed valuation of real and personal property. ASSESSED VALUATION.—The city's assessed valuation (about 3/4 of its cash value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Tot. Assessed Valuation, Total Tax p. \$1,000. Rows: 1897, 1896, 1895, 1894, 1893, 1892, 1891, 1887.

* Included fiduciary funds since moved out of the State. POPULATION.—In 1890 population was 34,871; in 1880 it was 21,966; in 1870 it was 19,229; in 1898 (est.), 60,000.

PAGE COUNTY.—{ A. BRINDISEY, Clerk. A. W. MCKIM, Treasurer.

County seat is Luray.

Table with columns: LOANS—, When Due, and amounts. Includes entries like REFUNDING BONDS OF 1893—, 5s, May 1, \$79,000, May 1, 1913.

Table with columns: Tax valuation, personal, Total valuation, Assessment, Total tax, Population in 1890, Population in 1880, Population in 1897 (est.).

PATRICK CO.—County seat is Stuart.

Table with columns: Total debt Aug., 1897, Tax valuation, real, Tax valuation, personal.

PETERSBURG.—{ CHAS. F. COLLIER, Mayor. G. B. GILL, Auditor.

Petersburg is in Dinwiddie County.

Table with columns: LOANS—, When Due, and amounts. Includes entries like APOMATTOX RIVER—, 6s, J&D, \$165,000, June 1, 1911.

Table with columns: RAILROAD BONDS—, and amounts. Includes entries like 6s, F&A, \$71,000, Aug. 1, 1905.

INTEREST on the refunding 5s is payable in Baltimore; on all other bonds in Petersburg.

BONDED DEBT on January 1, 1898, was \$1,261,000; sinking fund, \$262,094; net debt, \$998,906; water debt (included) \$80,000. The sinking fund receives yearly about \$16,000.

TAX FREE.—All bonds are exempt from city tax. DEBT LIMITATION.—The city's debt is limited by law to 22 per cent of its assessed valuation.

ASSESSED VALUATION.—The city's assessed valuation (about actual value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, City Tax per \$1,000. Rows: 1897, 1896, 1894, 1890, 1889, 1887.

POPULATION.—In 1890 population 22,680; in 1880 21,656.

PITTSYLVANIA CO.—G. H. VADEN, Treas.

County seat is Chatham.

Table with columns: LOANS—, When Due, and amounts. Includes entries like REFUNDING BONDS—, 6s, M&S, \$76,000, Mar. 1, 1916.

Table with columns: Tax valuation 1897, Total tax (per \$1,000), Population in 1890, Population in 1880.

INTEREST payable at the American Exchange Nat. Bank, N. Y.

PORTSMOUTH.—{ J. THOMPSON BAIRD, Mayor.
{ GEO. A. TABB, Treasurer.

Portsmouth is the county seat of Norfolk County.

Table of LOANS—When Due. ATLANTA & DANVILLE RR., 1890—5s, J&J, \$150,000...Jan. 1, 1920

Table of LOANS—When Due. PAVING BONDS—(Con.) 6s, J&D, \$26,000...June 1, 1899

* A special tax amounting to 2/3 the cost of the work is levied on property 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 cent of the real estate valuation and 15 per cent of the personal.

RADFORD.—Radford is in Montgomery County. CITY BONDS. 6s, J&J, \$21,000...Jan. 1, 1923

RICHMOND.—{ RICHARD M. TAYLOR, Mayor.
{ E. J. WARREN, Auditor.

Richmond is the county seat of Henrico County.

Table of LOANS—When Due. BONDED DEBT—6s, J&J, \$181,600...July, 1904

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.

Table of Assessed Valuation and tax rate have been as follows: Years. 1897... 1898... 1899...

POPULATION in 1890 was 81,388; in 1880 it was 63,600; in 1870 it was 51,038. The estimated population at the present time is 90,000

ROANOKE.—W. E. THOMAS, City Clerk.

Roanoke is situated in the county of the same name.

Table of LOANS—When Due. BRIDGE BONDS—6s, J&J, \$30,000...July, 1920

Table of LOANS—When Due. OFFICIAL MAP—6s, J&J, \$15,000...July, 1921

INTEREST is payable in Roanoke.

BONDED DEBT—On Mar. 1, 1898, was \$786,000; sinking fund and cash, \$75,335. 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 1897 of real estate was \$6,790,543;

POPULATION.—Population in 1890 16,159; in 1898 (estimated), 20,000.

ROCKBRIDGE CO.—S. R. MOORE, Treasurer.

The county seat is Lexington.

Table of LOANS—When Due. COURT HOUSE BONDS—5s, A&O, \$16,000...Oct. 1, 1916

Sinking fund receives from the county fund an annual appropriation which varies; the amount for 1896 was \$14,000. The county receives annually \$750 to be applied to the payment of its bonded debt, from the city of Buena Vista, which, when organized as a separate municipality was assigned a portion of the county debt.

INTEREST on \$75,000 of the county's bonds is payable at the Bank of the Republic, New York; on others at office of County Treasurer.

ROCKINGHAM CO.—The county seat is Harrisonb'g.

Table of LOANS—When Due. JAIL BONDS—6s, M&S, \$15,000...Sept. 10, 1899

STAUNTON.—{ A. H. FULTZ, Mayor.
{ ARISTA HOGE, Treasurer.

This is the county seat of Augusta County.

Table of LOANS—When Due. CITY BONDS—4 1/2s, M&N, \$100,000...May 1, 1927

* The \$80,000 water bonds due Nov. 1, 1905, are exempt from taxation. † All in sinking fund.

INTEREST is payable in Staunton, except on the 8 per cent water bond, interest on which is payable in Baltimore. The coupons are all receivable in payment for the city taxes and dues.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Staunton's total municipal debt and the sinking fund held by the city against the same, on the 1st of April of each of the last five years.

Table of Total debt, sinking funds, etc. 1898. 1897. 1896. 1895. 1894.

On April 1, 1898, the sinking fund held \$71,060 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 \$231,400, including the water works, valued at \$173,000. Since June 2, 1891, the city has acquired property valued at \$45,700, making the total value of city property on April 1, 1898, \$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.

ASSESSED VALUATION.—The city's assessed valuation (about 80 per cent of cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Tot. Assessed Valuation.	City Tax p. \$1,000.
1897.....	\$2,165,750	\$997,554	\$3,163,304	.....
1895.....	2,129,385	.....	.....	.....
1894.....	2,248,343	1,226,605	3,474,948	.....
1891.....	1,996,525	2,106,455	4,102,980	\$12.50
1890.....	.....	.....	.....	12.50
1889.....	1,844,034	1,462,927	3,306,961	12.50
1887.....	1,796,284	1,186,673	2,982,957	12.50

POPULATION in 1890 was 6,975; in 1880 it was 6,664.

WINCHESTER.—THOMAS N. TUPTON.

Winchester is in Frederick County.

LOANS—	When Due.	Value of city property...
CITY BONDS—		\$160,000
5s, J&J, \$78,000	.....30 years	Tax valuation, real.....1,641,077
Subject to call in 10 years.		Tax valuation, personal. 977,636
5s, \$9,000	.....	Total valuation 1897.....2,618,713
Interest is payable at Winchester.		Assessment $\frac{2}{3}$ to $\frac{3}{4}$ actual value.
Total debt Mar. 1, 1898	.....\$87,000	State & Co. tax (per M.) '96. \$11.00
		Population in 1890 was.....5,196

WYTHEVILLE.—T. C. MILLER, Treasurer.

Wytheville is in Wythe County.

LOANS—	When Due.	6s, A&O, \$20,000.....
GENERAL IMP. BONDS—		Oct. 1, 1925
6s, J&J, \$29,000	.....July 1, 1920	Bonded debt Jan. 25, '97. \$82,000
ELECTRIC LIGHT BONDS—		Total valuation 1891..... 850,395
6s, J&J, \$10,000	.....July 1, 1924	Assessment about $\frac{1}{2}$ actual value.
WATER BONDS—		Population in 1890 was.....2,570
6s, F&A, \$23,000	.....Aug. 1, 1923	

INTEREST and principal of the general improvement bonds are payable in Wytheville; on the light and water bonds at the Mercantile Trust & Deposit Co., Baltimore, Md.

TAX FREE.—The water and light bonds issued by this town are exempt from taxation.

State of West Virginia.

ITS 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. Mar. 1901)	-	Wm. M. O. Dawson
Treasurer (term expires March 4, 1901)	-	M. A. Kendall
Auditor (term expires March 4, 1901)	-	L. M. La 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 Apr. 1, 1898, amounted to \$924,793.60.

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate, personal property and railroad property.

Years.	Real Estate.	Personal Property.	Railroad 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.....	147,685,972	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.....	111,864,323	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

TAX RATE.—The State tax rate (per \$1,000, in 1897 was \$2.50; school tax (per \$1,000) was \$1.00.

POPULATION OF STATE.—The population of West Virginia has been as follows in the years named:

1390.....	762,794	1860.....	376,688	1830.....	176,924
1880.....	618,457	1850.....	302,313	1820.....	136,768
1870.....	442,014	1840.....	224,537	1810.....	105,469

The proportion of the colored population was 4.19 per cent in 1880 and 4.39 per cent in 1890. In number blacks were 17,980 in 1870, 25,886 in 1880 and 33,508 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WEST VIRGINIA.

BERKELEY CO.—I. L. BENDER, Clerk.

County seat is Martinsburg.

LOANS—	When Due.	Tax valuation 1897.....
MARTINSBURG & POTOMAC RR.—		\$5,577,912
4s, J&J, \$105,000	.....1911	State & Co. tax (per M.) '97. \$8.50
Total debt Feb. 1, 1898	.....\$105,000	Population in 1890 was.....18,702
		Population in 1880 was.....17,380

BLUEFIELD.—{ WM. T. WATKINS, Mayor. { H. O. WHITWORTH, Sergeant.

Bluefield is in Mercer County.

LOANS—	When Due.	Tax valuation, personal \$300,000
STREET, SEWERS, ETC.—		Total valuation, '97 (abt.) 1,150,000
8s, Jan. 1, \$25,000	.....Aug. 22, 1912	Assessment about 7-10 actual val.
Interest payable in Bluefield.		City tax (per \$1,000).....\$10.00
Bonded debt Feb. 1, 1898	.....\$25,000	Population in 1890 was.....1,775
Tax valuation, real (abt.)	.....850,000	Population in 1897 about.....7,000

TAX FREE.—The bonds described above are exempt from taxation.

BRAXTON CO.—C. K. NEWTON, Clerk.

County seat is Sutton.

LOANS—	When Due.	Net debt Feb. 1, 1898...
RR. AID BONDS—		\$50,000
6s, June 1, \$60,000	.....June 1, 1919	Tax valuation 1896..... 2,141,264
Subject to call after June 1, 1899		Tax rate (per \$1,000) 1897. \$23.00
Total debt Feb. 1, 1898	.....\$60,000	Population in 1890 was.....13,928
Sinking funds.....	10,000	Population in 1898 about.....21,000

Property is assessed at about $\frac{1}{2}$ its actual value in this county.

INTEREST is payable at the Weston Bank, Weston, W. Va.

BROOKE COUNTY.—G. W. McCORD, Clerk.

County seat is Wellsburgh. The sinking fund receives \$7,330 annually out of the county levy to pay the interest and principal of the bonded debt.

LOANS—	When Due.	Net debt June 1, 1897.....
REFUNDING BONDS—1893—		\$108,772
4s, semi-ann., \$106,500	.....1913	Tax valuation, real.....2,400,551
Subject to call after 1903.		Tax valuation, personal. 578,880
Bonded debt June 1, '97	.....\$106,500	Tax valuation, railroads. 601,473
Floating debt.....	6,672	Total valuation 1897.....3,580,904
Total debt.....	113,172	Assessment about $\frac{3}{4}$ actual value.
Sinking fund.....	4,400	State & co. tax (per M.) '97. \$9.50
		Population in 1890 was.....6,660
		Population 1897 (estimated) 8,000

CHARLESTON.—{ J. A. DE GRUYTER, Mayor. { E. A. REID, Treasurer.

This city is in Kanawha County.

LOANS—	When Due.	Total debt.....
STREET AND SEWER BONDS—		\$150,000
10s, Mar. & J'ne, \$2,000	.....1898	Sinking fund..... 22,000
6s, Jan., 3,000	.....Jan. 19, 1904	Net debt Feb. 1, 1898..... 128,000
6s, June, 40,000	.....June 18, '09	Tax valuation, real.....3,031,139
6s, Ann., 50,000	.....1914	Tax valuation, personal. 1,045,120
HOSPITAL BONDS—		Tax valuation, 1897.....4,076,259
6s, Sept., \$25,000	.....Sep. 25, 1915	Assessment about $\frac{1}{2}$ actual value.
Bonded debt Feb. 1, '98	.....\$120,000	Total tax rate (per M.) '97. \$34.50
Floating debt (est.).....	30,000	Population in 1890 was..... 6,742
		Population in 1896 about.....15,000

OPTIONAL.—The sewer bonds due 1909-1914 are subject to call after 1899.

TAX FREE.—All bonds are exempt from taxation.

GRAFTON.—{ C. V. GOUGH, Mayor. { S. M. MUSGROVE, Clerk.

This city is in Taylor County.

West Grafton has recently been annexed to this city; the assessed valuation of West Grafton is about \$400,000.

LOANS—	When Due.	Total debt.....
STREET IMPROVEMENT BONDS—		\$61,000
5s, May, \$10,000	.....May 1, 1916	Sinking fund..... 12,000
Subject to call after 1906.		Net debt Feb. 11, 1898.. 49,000
WATER-WORKS BONDS—		Tax valuation, real..... 900,918
5s, July, \$40,000	.....July 1, 1914	Tax valuation, personal. 382,525
Subject to call after July 1, 1904		Tax valuation, railroads 162,272
5s, Sept., \$10,000	.....Sept. 1, 1917	Total valuation 1897.....1,445,715
Subject to call after 1907		Assessment about $\frac{1}{2}$ actual value.
Interest is payable at Grafton.		City tax (per \$1,000)..... \$9.50
Bonded debt Feb. 11, 1898	.....\$60,000	Population in 1890 was.....3,159
Floating debt.....	1,000	Population in 1898 (est.)... 6,000

HUNTINGTON.—This city is in Cabell County.

LOANS—	When Due.	Total debt (last returns) \$172,000
PAVING AND SEWER BONDS—		Tax valuation 1893.....4,250,000
6s, Oct. 1, \$82,000	.....Oct. 1, 1921	Assessment is $\frac{2}{3}$ actual value.
6s, July 1, 75,000	.....Oct. 1, 1923	Total tax (per \$1,000) '94. \$22.00
SCHOOL BONDS—		Population in 1890 was.....10,108
5s, Aug. 7, \$15,000	.....Aug. 7, 1901	Population in 1880 was.....3,174
Subject to call at any time.		Population in 1894 (loc'est.) 15,000
6s, Ann., \$15,000	.....1927	
(Subject to call after 1907.)		

The school bonds as set out above and included in the total indebtedness of \$172,000 were not issued by the city of Huntington, and, strictly 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 Huntington; on all other bonds interest is payable in New York.

JEFFERSON CO.—W. F. ALEXANDER, Clerk.

County seat is Charlestown.

LOANS—	When Due.	Bonded debt Mar. 1, '98. \$210,600
RAILROAD AID BONDS—		Tax valuation, real.....5,271,831
5s, A&O, \$104,600	.....	Tax valuation, personal. 1,175,500
Subject to call.		Tax valuation, railroads. 774,000
5s, A&O, \$106,000	.....1903	Tax valuation 1897.....7,221,335
Subject to call.		Assessment $\frac{2}{3}$ to $\frac{3}{4}$ actual value.
REFUNDING BONDS—		Total tax (per \$1,000) '97. \$35.00
4s, A&O, \$80,000	.....April 1, 1930	Population in 1890 was.....15,553
Subject to call after April 1, 1908		

INTEREST is payable in Baltimore and by the County Treasurer.

TAX FREE.—All bonds issued by this county are exempt from county, municipal or district taxes, but not from State taxes.

MARTINSBURG.—{ WM. T. HENSHAW, Mayor. { JAMES LARKINS, Treasurer.

Martinsburg is the county seat of Berkeley County.

LOANS—	When Due.	Tax valuation 1897.....
WATER WORKS & STREETS—		\$2,159,281
5s, J&J, \$76,100	.....Jan. 1, 1905	Assessment about $\frac{3}{4}$ actual value
Total debt Jan. 1, 1898	.....\$76,100	Total tax (per \$1,000).....\$19.60
		Population in 1890 was.....7,226
		Population 1897 (estim.).....9,000

INTEREST is payable at National Park Bank in New York and at National Bank of Martinsburg.

TAX FREE.—These bonds are exempt from City tax.

DEBT LIMITED by law to \$100,000.

OHIO COUNTY.—County seat is Wheeling.

LOANS—	When Due.	Floating debt.....
4 1/2s, \$200,000	.....10-30 yrs.	\$53,000
4 1/2s, 78,000	.....5-30 yrs.	Total debt Mar. 1, '98 .. 331,000
Bonded debt Mar. 1, '98	.....\$278,000	Tax valuation 1897.....21,500,000
		Population in 1890 was.....41,557

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.

PARKERSBURG.—{ R. H. THOMAS, Mayor.
W. F. RITTENHOUSE, Clerk.
This city is in Wood County.

LOANS— When Due. | STREET PAV. & SEWER'S B'D'S.—
HOSPITAL BONDS— 5s, June, \$50,000.... June 1, 1910
IMPROVEMENT BONDS— SPECIAL SEWER BONDS—
5s, Sept. 1, \$15,000.... Sept. 1, 1917
5s, July, \$65,000.... July 1, 1914
PARK BONDS, SER. F— Interest payable at City Treasury.
5s, June, \$25,000.... June 1, 1916
REFUND. BONDS, SER. B & D— Total debt Mar. 15, '98... \$250,000
6s, F&A, \$20,000.... Aug. 1, 1912
5s, J&D, 10,000.... July 1, 1909
WATER WORKS (REFUNDING)— Water debt (included).... 40,000
5s,, \$40,000..... Total valuation 1897.... 5,679,072
Assessment about 2/3 actual value.
Total tax (per \$1,000)'97 \$26.33 2/3
Population in 1890 was.... 8,408
Population in 1898 (est.)...16,500

WHEELING.—{ J. R. BUTTS, Mayor.
C. H. WATKINS, Clerk.
Wheeling is the county seat of Ohio County.

LOANS— When Due. | MAR. & CIN. BONDS—
BRIDGE BONDS— 3s,, \$5,000.....
6s, Nov. 1, \$69,500.... Nov. 1, 1924
Subject to call after Nov. 1, 1901
4 1/2s, July, \$30,500.... July 1, 1924
CITY BONDS—FUNDING— Bonded debt Jan. 1, '98 \$575,100
6s, M&S, \$21,500..... 1907
Subject to call in 10 years. Floating debt..... 40,225
5s, July, \$231,100.... July 1, 1919
4 1/2s, Nov., 99,900..... 1911
Total debt..... 618,325
Sinking fund..... 16,392
Net debt Jan. 1, 1898... 601,933
Total valuation 1897... 23,000,000
Assessment about 2/3 actual value.
Population in 1890 was.... 34,522
Population in 1880 was.... 30,737
Population in 1897 (est.)...40,000

COMPROMISE BONDS— 3s, J&J, \$82,000..... 1900
ELECTRIC LIGHT BONDS— 6s,, \$32,000..... 1901

OPTIONAL.—All of the city's bonds are subject to call.
TAX FREE.—Bonds issued by this city are exempt from city tax.

BELLEVUE.—{ P. C. BROWN, Mayor.
G. EMIG, Clerk.
Bellevue is in Campbell County.

LOANS— When Due. | Net debt Jan. 1, 1898.... \$45,482
SCHOOL BONDS— Tax valuation 1897..... 1,980,180
6s, Sept., \$5,500.... Sept. 1, 1898
Assessment is 1/2 actual value.
STREET IMPROVEMENT— Total tax (per \$1,000)..... \$12.50
6s, Var., \$64,600.... Various
Total debt Jan. 1, 1898.. \$70,100
Population in 1890 was.... 3,163
Assets..... 24,618
Population in 1880 was.... 1,460
Population in 1897 (est.)... 6,138

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.

LOANS— When Due. | Tax valuation, personal \$1,154,528
RAILROAD BONDS— Total valuation 1896... 3,141,123
6s, M&S, \$78,000.... March 1, 1902
Equal'd valuation 1897 2,583,151
Subject to call at any time. State & Co. tax (per M.) '96 \$17.00
Bonded debt Jan. 1, 1897 \$100,000
Population in 1890 was.... 13,186
Interest is payable in Princeton. Population in 1880 was.... 11,282
Tax valuation, real.... \$1,986,595
Population in 1897 is.... 14,201

CHRISTIAN CO.—JNO. J. BARNES, Sheriff.
County seat is Hopkinsville.

LOANS— When Due. | Total debt Feb. 1, 1898... \$100,000
REFUNDING BONDS— Equal'd valuation 1897 \$8,168,700
5s, \$100,000..... July 1, 1917
Tax rate (per \$1,000) 1897... \$9.50
Subject to call after 1902. Population in 1890 was.... 34,112
Interest payable at City Bank, Population in 1880 was.... 31,688
Hopkinsville, Ky.

CLARK COUNTY.—LEE S. BALDWIN, Clerk
County Court.
County seat is Winchester.

LOANS— When Due. | REFUNDING BONDS—
RAILROAD AID BONDS— 4s,, \$7,000..... 1918
6s, J&J, \$51,000.... \$7,000 per year. Total debt Jan. 1, 1898... \$139,000
TURNPIKE BONDS— Equal'd valuation 1897... 9,399,844
6s, J&J, \$81,000.... 1907
Tax rate (per \$1,000) '94... \$7.75
4s,, \$60,000..... 1914-1918
Population in 1890 was.... 15,434
Population in 1897 was.... 18,000

INTEREST is payable at Winchester.

COVINGTON.—{ JOSEPH L. RHINOCK, Mayor.
J. H. KIRTLEY, Auditor.
This city is in Kenton County.

LOANS— When Due. | **LOANS—** When Due
ASPHALT BONDS— 4s, F&A, \$73,200.... Aug. 1, 1920
5s, May, \$71,400..... 1903
Subject to call 1910.
(Part due yearly.)
4s, F&A, \$145,200.... Aug. 1, 1931
4s, F&A, \$106,800.... Aug. 1, 1922
BRICK BONDS— RESERVOIR & WATER WORKS B'D'S.—
5s, Feb. 1, \$6,200.... Feb. 1, 1905
4s, J&J, \$521,000.... Jan. 1, 1927
(\$740 due yearly.)
4s, J&J, 374,500.... Jan. 1, 1928
5s, Feb. 1, \$7,200.... Feb. 1, 1905
4s, J&J, 23,000.... July 1, 1928
(\$890 due yearly.)
4s, J&J, 111,000.... July 1, 1930
BRIDGE BONDS— REFUNDING BONDS—
4s, J&J, \$33,000.... July 1, 1926
4s, J&J, \$51,300.... July 1, 1934
CASPARIS JUDGMENT BONDS— SEWER BONDS—
4s, M&S, \$117,600.... Mar. 1, 1933
5s, F&A, \$47,500..... 1902
Cov. W. Cov. & Lud. Highway— (\$9,500 due yearly.)
4s, F&A, \$7,900.... Aug. 1, 1923
SCHOOL BONDS—
Subject to call. 4s, J&J, \$20,000.... July 1, 1905
FLOATING DEBT BONDS— WATER WORKS REDEMPTION—
8s, J&J, \$77,000.... July 1, 1899
4s, J&J, 190,800.... Jan. 1, 1930
FUNDING BONDS—
5s, F&A, \$281,000.... Aug. 1, 1920
Subject to call 1910.

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, payable in Covington; on others 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.

	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.	Jan. 1, '95.
Total bonded debt....	\$2,265,600	\$2,364,700	\$2,390,700	\$2,364,100
Sinking funds.....	70,778	.....	.....	33,000
Net bonded debt....	\$2,293,922	.....	.....	\$2,331,100
Water debt incl. above.....	\$1,229,400	.....	.....	\$1,311,500

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

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax Rate 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	24.95
1890.....	.....	.....	.....	24.95
1889.....	14,344,607	2,263,275	16,607,882	.....

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.

DANVILLE.—County seat of Boyle Co.

LOANS— When Due. | Total debt Jan., 1898.... \$70,000
WATER WORKS BONDS Sinking fund.... 13,618
5s, J&J, \$30,000.... July 1, 1914
Net debt Jan., 1898.... 66,382
Optional after 1904. Assessed valuation '97, 2,123,291
5s, J&J, \$20,000.... July 1, 1914
Assessment about 2/3 actual value.
Optional after 1909. Population in 1897 about... 5,000

DAYTON.—{ CHAS. A. BIRD, Mayor.
C. B. HAYWARD, City Clerk.
Dayton is in Campbell County.

LOANS— When Due. | Net debt Jan. 1, 1898.... \$127,770
REFUNDING BONDS— Assessment bonds (add.) 96,773
5s, F&A, \$134,000.... Aug. 1, 1915
Tax valuation 1897.... 2,125,185
*STREET IMPROVEMENT BONDS— Assessment is 3/4 actual value.
6s, semi-an., \$96,773.... ten years
Total tax (per \$1,000).... \$20.75
Total debt Jan. 1, 1898.. \$134,000
Population in 1890 was.... 4,264
Sinking funds..... 6,230
Population in 1898 (est.)... 7,000

* These bonds are payable by special assessment, and the city has the right to redeem any of them upon payment of one year's interest. The special fund for this purpose amounted on Jan. 1, 1898, to \$9,660.

TAX FREE.—The bonds are all exempt from city tax.

INTEREST on the refunding bonds is payable at the German National Bank of Newport, Ky., or First National Bank, New York City; on the street improvement bonds at the German National Bank, Newport.

State of Kentucky.

ITS
DEBT, RESOURCES, Etc.

Admitted as a State (Act Feb. 4, 1791) - - - June 1, 1792
Total area of State (square miles) - - - - - 40,400
State Capital - - - - - Frankfort
Gov'r (term exp. 6th Tues. aft. Nov. Elec'n, '99) W. O. Bradley
Secretary of State (term exp. 1st Mo. 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 limited to 60 days exclusive of Sundays and legal holidays.

LOANS— Interest—Principal, P. Ct. Payable. When Due. Outstanding

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.

	Jan. 1, '98.	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

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 bonds, issued Jan. 1, 1870, \$1,327,000; county bonds, issued Jan. 1, 1885, \$378,946; 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 VALUATION.—The State's assessed valuation has been as follows:

NOTE.—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

Years.	Real Estate.	Personal Property.	Railroads.
1891.....	\$391,630,294	\$145,241,945	.....
1890.....	374,926,663	135,512,766	\$45,921,192
1889.....	366,889,877	131,533,729	40,869,913
1888.....	361,039,991	130,514,198	39,863,285
1887.....	351,157,053	132,334,637	35,571,631

POPULATION OF STATE.—The population of Kentucky has been as follows in the years named:

1890.....	1,858,635	1860.....	1,155,684	1830.....	687,917
1880.....	1,648,690	1850.....	982,405	1820.....	564,135
1870.....	1,321,011	1840.....	779,828	1810.....	406,511

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.

LOANS— When Due. | Equal'd valuation '97... \$1,273,822
RAILROAD BONDS— Assessment about 65% actual val.
6s, J&J, \$200,000.... Past due
State & co. tax (per \$1,000)'93 \$6.65
Interest payable at Scottsville. Population in 1890 was.... 13,692
Total debt (last returns)... \$200,000
Population in 1880 was.... 12,089

FRANKFORT.—IRA JULIAN, Mayor.

This is the capital of the State and the county seat of Franklin County.

Table with columns: LOANS—When Due., a SCHOOL BONDS—, b BRIDGE BONDS—, c SEWER BONDS—, d FUNDING BONDS—, e KENTUCKY MIDLAND RR. AID—, f LOTTERY BONDS—, g REFUNDING BONDS—.

*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, Kentucky 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.

Table with columns: LOANS—When Due., a RAILROAD AID BONDS—, b REFUNDING BONDS—, Equal'd valuation 1897, Real valuation (est.), Population in 1890 was, Population in 1880 was, Population in 1897 (est.).

GRANT COUNTY.—D. C. POINTS, Treasurer.

County seat is Williamstown.

Table with columns: LOANS—When Due., a BRIDGE REFUNDING—, b TURNPIKE REFUNDING—, Tax valuation, real., Tax valuation, personal, Total valuation 1896, Assessment is 70 p. c. actual value, State tax (per \$1,000), County tax (per \$1,000), Population in 1890 was, Population in 1880 was, Population in 1897 (est.), Bonded debt Jan. 1, 1897, Sinking fund.

GRAYSON CO.—JOHN E. STONE, Treasurer.

County seat is Litchfield.

Table with columns: LOANS—When Due., a RAILROAD-AID BONDS—, b TURNPIKE REFUNDING—, Tax valuation, real., Tax valuation, personal, Tax valuation, railr'ds, Total valuation 1898, Assessment about 3/4 actual value, State & Co. tax (per M.), Population in 1890 was, Population in 1880 was.

INTEREST is payable at the Bank of Kentucky, Louisville.

GREEN COUNTY.—H. T. LARIMORE, Clerk County Court.

County seat is Greensburgh.

Table with columns: LOANS—When Due., a RAILROAD AID BONDS—, Equalized valuation '97, State tax (per \$1,000), County tax (per \$1,000), Population in 1890 was, Population in 1880 was.

HARRISON CO.—I. N. LAIR, Treasurer.

County seat is Cynthiana.

Table with columns: LOANS—When Due., a TURNPIKE BONDS—, b INFIRMARY BONDS—, Floating debt, Total debt Sept. 1, '97, Equal'd valuat'n 1897, Assessment about 3/4 actual value, State & Co. tax (per M.), Population in 1890 was, Population in 1897 (est.).

HOPKINSVILLE.—F. W. DABNEY, Mayor.

Hopkinsville is in Christian Co.

Table with columns: LOANS—When Due., a RAILROAD AID BONDS—, Total valuation 1896, Assessment is 65% of actual value, State & co. tax (per \$1,000), City & sch. tax (per \$1,000), Population in 1890 was, Population in 1896 (est.).

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.

Table with columns: LOANS—When Due., a BRICK STREET BONDS—, b REFUNDING BONDS—(Con.), c SCHOOL BUILDING BONDS—, d RAILROAD-AID BONDS—, e RAILROAD-AID BONDS—, Total valuation 1896, Assessment is 65% of actual value, State & co. tax (per \$1,000), City & sch. tax (per \$1,000), Population in 1890 was, Population in 1896 (est.), Bonded debt Jan. 1, '98.

Table with columns: Assessm't bonds (add'l), Tax valuation 1897, Assessment is 1/2 actual value, City tax (per \$1,000), Population 1890 was, Population 1897 (estim'd).

INTEREST on the funding and refunding bonds and on the railroad 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.

Table with columns: LOANS—When Due., a RAILROAD AID BONDS—, Tax valuation, real., Tax valuation, personal, Total valuation 1897, Assessment 70 p. c. actual value, State tax (per \$1,000), Population in 1890 was, Population in 1897 (est.).

LOUISVILLE.—{ CHAS. P. WEAVER, Mayor. STUART R. YOUNG, Treasurer.

Louisville is the county seat of Jefferson County.

Table with columns: LOANS—When Due., a CITY HALL—, b REFUNDING BONDS (gold)—, c MUNICIPAL IMPROVEMENTS—, d NEW JAIL, 1868—, e OLD LIABILITIES, 1871-1880—, f WHARF, 1868—, PARK BONDS—, Tax valuation, real., Tax valuation, personal, Total valuation 1897, Assessment 70 p. c. actual value, State tax (per \$1,000), Population in 1890 was, Population in 1897 (est.).

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 taxation 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, 1898, was \$8,584,000. The sinking fund assets amounted on January 1, 1898, to \$1,578,535. 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:

Table with columns: Years, Real Estate, Personal Property, Total, Total Tax per \$1,000.

In 1898 the city tax proper was \$18.40. 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 1898 (estimated Jan. 1) 215,000.

MCCRACKEN CO.—J. C. TULLY, Judge.

County seat is Paducah.

Table with columns: LOANS—When Due., a REFUNDING BONDS 1892—, Tax valuation 1897, Total valuation 1896, Assessment 'ab t 1/2 to 3/4 actual value, State & Co. tax (per M.), Population in 1890 was, Population in 1895 (est.).

MADISON CO.—THOS. THORPE, Commissioner of Railroad Sinking Fund.

County seat is Richmond.

Table with columns: LOANS—When Due., a RAILROAD BONDS—, Tax valuation, personal, Total valuation 1898, Assessment is 1/2 actual value, State tax (per \$1,000), County tax (per \$1,000), Population in 1890 was, Population in 1880 was, Population in 1897 (est'd).

INTEREST is payable in Louisville, Ky.

MAYSVILLE.—County seat of Mason county.

Table with columns: LOANS—When Due., a FUNDING BONDS—, b RAILROAD BONDS—, Interest is payable at Maysville, Total debt April, 1898, Tax valuation 1898, Assessment about 1/2 actual value, Total tax (per \$1,000), Population in 1890 was, Population 1898 (est.).

MERCER COUNTY.—County seat is Harrodsburgh. Bonds have been declared invalid by the United States Court. Equalized valuation for 1897 was \$4,729,093.

MIDDLESBOROUGH.—GEO. W. ALBRECHT, Treasurer.

County seat is Middlesborough.

Table with columns: LOANS—When Due., a FUNDING BONDS—, b GENERAL BONDS—, Tot. debt Mar. 1, '98 (abt), Tax valuation, real., Tax valuation, personal, Total valuation 1898, Assessment is 3/4 actual value, Population in 1890 was, Population in 1895 was, TAX FREE.—All the bonds issued by this city are exempt from taxation.

MONTGOMERY CO.—H. R. FRENCH, Treas.

County seat is Mt. Sterling.

Table with columns: LOANS—When Due., a COURT HOUSE—, FUNDING DEBT—, Total debt Mar. 1, '98 (abt), Tax valuation, real., Tax valuation, personal, Total valuation 1898, Assessment is 3/4 actual value, Population in 1890 was, Population in 1895 was.

Total debt Feb. 1, '98... \$86,000
Equal'd valuation 1897, \$4,619,867
Assessment 2/3 to 2/3 actual value
State tax (per \$1,000)... \$5-25

County tax (per \$1,000)..... 3-45
Population in 1890 was.....12,367
Population in 1880 was.....10,566

INTEREST on funding bonds is payable in New York at National Park Bank; on other bonds at Mount Sterling, Ky.

MUHLENBERG CO.—County seat is Greenville.

LOANS— RAILROAD BONDS— \$800,000 Over-due
Floating debt..... \$10,000
Total debt Apr. 1, '98, abt. \$10,000

Sinking funds..... \$10,000
Tax valuation 1897.....1,824,624
County tax (per \$1,000)... \$10-00
Population in 1890 was.....17,995
Population in 1895 (est.)...20,000

NEWPORT.—EDWARD BILTZ, Mayor. JOHN ZOLLEIS, Auditor.

Newport is in Campbell County.

LOANS— BRIDGE BONDS— 5s, J&J, \$37,000.....1911
FLOOD BONDS— 5s, J&J, \$50,000.....1904
FUNDING BONDS— 5s, A&O, \$52,500.....1913
PUBLIC LANDING BONDS— 8s, Aug., \$5,000.....1900
8s, J&D, 30,000.....1900
REDEMPTION BONDS— 5s, J&J, \$81,500.....1906
REFUNDING BONDS— 5s, F&A, \$10,000.....1914

STREET IMPROVEMENT— 5s, var., \$118,100.....1919
5s,, 7,000.....1918
WATER BONDS— 7 1/2s, M&N, \$234,000.....1901
7 1/2s, M&N, 190,000.....1902
7 1/2s, M&N, 180,000.....1903
5s, M&N, 92,000.....1914
Total debt Apr. 1, 1897, \$1,104,100
Sinking fund assets..... 17,000
Net debt Apr. 1, 1897.....1,087,100
Tax valuation, 1897.....10,881,402
Tax rate (per \$1,000).....\$24-05
Population in 1890 was.....24,914
Population in 1897 (est.)...30,000

OWEN COUNTY.—W. P. SWOPE, Clerk.

County seat is Owenton.

LOANS— COUNTY BONDS— 5s, M&S, \$100,000.....Sept. 1, 1903
Optional after Sept. 1, 1898
REFUND. BRIDGE & TURNPIKE— 6s, F&A, \$30,000.....Feb. 1, 1917
Optional after Feb. 1, 1912
6s,, \$30,000.....1902
Bonded debt Jan. 1, 1898, \$160,000

Sinking fund..... \$14,000
Total debt Jan. 1, 1898 146,000
Tax valuation 1898..... 2,873,740
Assessment about 2/3 actual value.
Total tax (per \$1,000).....\$14-25
Population in 1890 was.....17,676
Population in 1880 was.....17,401
Population in 1897.....17,652

INTEREST is payable at the U. S. National Bank, New York City. TAX FREE—Bonds are all exempt from taxation.

OWENSBORO.—JAS. H. HICKMAN, Mayor. A. R. MILLER, Auditor.

This is the county seat of Davless County.

LOANS— RAILROAD BONDS— 4s, M&N, \$67,500.....Nov. 1, 1919
Subject to call.
Interest is payable at Owensboro.
Bonded debt Jan. 1, 1897 \$67,500
Floating debt..... 7,184
Total debt..... 74,684

Sinking fund..... \$5,211
Net debt Jan. 1, 1897..... 69,473
Tax valuation 1896.....4,903,147
Assessment about 2/3 actual value.
City tax (per \$1,000).....\$16-00
Population 1890 was..... 9,837
Population 1897 (est.)... 15,000

PADUCAH.—J. M. LANG, Mayor. W. H. PATTERSON, City Clerk.

This is the county seat of McCracken County. The city has accepted an offer to refund the 6s due 1915 and the 4 1/2s due due 1918; \$45,000 of 4 1/2s will be issued July 1, 1898, and \$100,000 of 4 1/2s on Dec. 1, 1898. As an offset to the bonded debt, the city owned in July, 1897, railroad stock of the par value of \$220,000.

LOANS— CHES. OHIO & S. W. R.R.— 5s, P.A., \$20,000.....Aug. 1, 1903
CH. ST. L. & P. R.R.— 4 1/2s, J&D, \$100,000.....Dec. 1, 1918
Subject to call after 1898.
CITY HALL— 5s, P&A, \$8,000.....Aug. 1, 1902
N. O. & OHIO R.R.— 6s, J&J, \$45,000.....July 1, 1915
Refunded N. O. & O. R.R. 4 1/2s, \$66,000.....
INTEREST on the Chicago St. Louis & Paducah 4 1/2s is payable in New York City; on all other bonds in Paducah.

P. T. & A. R.R.— 4s, A&O, \$100,000.....Oct. 1, 1920
P. & M. GRAVEL ROAD— 4s, J&J, \$2,400.....July 1, 1909
4s, J&J, 1,600.....Jan. 10, 1914
Bonded debt April 1, '98, \$343,000
Tax valuation 1896.....6,565,995
Assessment about 2/3 actual value.
City tax (per \$1,000) '96.....\$12-00
Population in 1890 was.....12,797
Population in 1895 was.....20,406

PARIS.—BENJ. PARRY, Mayor. GEO. B. ALEXANDER, Treasurer.

This is the County seat of Bourbon County.

LOANS— SCHOOL BONDS— 5s, M&S, \$25,000.....Sept. 1, 1912
Subject to call after 10 years.
Interest is payable in New York.
REFUND'G AND FUND'G B'D'S '98. 4 1/2s,, \$66,000.....1900 to 1932
\$2,000 due yearly.

Bonded debt Feb. 1, '98.. \$71,000
Floating debt..... 24,000
Total debt Feb. 1, 1898.. 95,000
Sinking fund..... 600
Tax valuation 1896.....2,656,488
Assessment is 2/3 actual value.
City tax (per \$1,000) '98.....\$14-00
Population in 1890 was.....4,218
Population in 1895 (est.)...7,000

PENDLETON CO.—C. H. LEE, JR., Treasurer.

County seat is Falmouth.

LOANS— FUNDING BONDS— 5s, J&J, \$75,000.....July 1, 1912
TURNPIKE BONDS— 6s, J&J, \$20,000.....July 1, 1908
6s, J&J, 15,000.....July 1, 1898
6s, J&J, 15,000.....July 1, 1903
6s, J&J, 3,000.....July 6, 1906

5s, J&J, \$40,000.....July 1, 1910
Total debt Feb. 1, 1898.. \$168,000
Sinking fund..... 12,000
Net debt Feb. 1, 1898..... 156,000
Equal'd valuation, 1897.. 3,685,470
Assessment is 2/3 actual value.
Population in 1890 was.....16,346

INTEREST on the 6 per cent turnpike bonds 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 bonds, 5s.....\$112,000
\$100,000 subj. to call aft. July '99.
Bonded debt Jan. 1, '98. 112,000
Floating debt (about) .. 7,000
Total debt..... 119,000
Sinking fund (about) .. 5,000
Net debt Jan. 1, '98 (abt.) 114,000

Tax valuation, real.....\$6,956,839
Tax valuation, personal 1,346,810
Total valuation 1896..... 8,303,649
Equal'd valuation, '97.. 8,082,448
State & co. tax (per M.) '96.. \$9-90
Population in 1890 was.....16,546
Population in 1897 (est.)...17,000

SHELBY COUNTY.—County seat is Shelbyville.

LOANS— COUNTY BONDS— 5s & 6s, Apr., \$190,000. Apr. 1, '98
Total debt Jan. 1, 1896...\$200,000

When Due. Equal valuation 1897, \$8,112,923
Equal'ed valuat'n 1897..1,720,056
State tax (per \$1,000) '97...\$4-25
County tax (per \$1,000)..... 1-80
Population in 1890 was.....16,521

SPENCER COUNTY.—JOS. TUCKER, Clerk.

County seat is Taylorsville.

LOANS— COUNTY BONDS— 6s, \$9,000. To be called Oct. 1, '98
6c, A&O, \$84,000. Apr. 1, 1901-'11

When Due. Total debt Apr. 1, 1898... \$93,000
Equal'ed valuat'n 1897..1,720,056
St. & co. tax (per \$1,000) '91 \$14-25
Population in 1890 was.....6,760

INTEREST payable at Bank of Ky. and Union Nat. B'k, Louisville.

WARREN CO.—A. J. COLE, Sheriff.

Bowling Green is the County seat.

LOANS— TURNPIKE BONDS— 5s, J&J, \$60,000.....1904-1906
(Now subject to call.)
Bonded debt Jan. 1, 1898.. \$72,000
Sinking fund..... 72,000

When Due. Net debt Jan. 1, 1898.. Nil.
Assessed valuation, real, \$6,209,243
Assessed valuation, per 1 3,993,826
Total valuation 1897... 10,203,069
Assessment about 2/3 actual value.
Tax rate (per \$1,000) 1897, \$18-50
Population in 1890 was.....30,158
Population in 1897 (est.)...31,000

WOODFORD CO.—JAMES W. SMITH, Tr-as.

County seat is Versailles.

LOANS— COUNTY BONDS— 4s, M&S, \$50,000.....
Subject to call after 1903.
Total debt Feb. 1, 1898.. \$50,000
Total valuation 1898...7,919,944
Tax valuation, real.....6,148,015

When Due. Tax valuation, person'l \$2,043,290
Total valuation 1897... 8,139,932
Assessment same as actual value.
State tax (per \$1,000).....\$5-25
County tax (per \$1,000)..... 3-60
Population in 1890 was.....12,380
Population in 1880 was.....11,800

INTEREST on county bonds is payable in New York.

ADDITIONAL STATEMENTS.

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

Table with columns: Place, Total Debt, Int. Rate, Tax Valuation, Populat'n. Rows include Ashland, Boyd Co., Boyd Co., Ludlow, Kenton Co., Lyon Co.

State of Tennessee.

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*, 1901) - 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.

Table showing debt on which the State is paying interest, categorized by Loans, Redemption, Penitentiary bonds, and Old bonds.

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. Total interest-bearing debt.....\$16,434,100
Estimated amount of bonds yet to be funded..... 900,000

ASSESSED VALUATION.—The following statement shows the character and valuation of all taxable property in the State.

Table showing assessed valuation by Year, Acres, Town Lots, Other Property, Total Value, and Rate of Tax per \$1,000.

POPULATION OF STATE.—The population of Tennessee has been as follows in the years named. 1890.....1,767,518 1860.....1,109,801 1830..... 681,904
1880.....1,542,359 1850.....1,002,717 1820..... 422,771
1870.....1,258,520 1840..... 829,210 1810..... 261,727
The proportion of the colored population was 26-14 per cent in 1880 and 24-57 per cent in 1890. In number blacks were 245,881 in 1880; 233,019 in '860; 322,331 in 1870; 403,151 in 1880; 434,300 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF TENNESSEE.

BRISTOL.—{ JOHN C. ANDERSON, Mayor.
T. J. BURROW, Recorder.
Bristol is in Sullivan County.

Table with columns: LOANS—When Due. COURT HOUSE BONDS— FUNDING BONDS— MARKET HOUSE BONDS— RAILROAD AID BONDS—

Table with columns: STREET IMPROVEMENT BONDS— Floating debt. Total debt Jan. 1, 1898. Total valuation 1897. Assessment is 2/3 actual value. Total tax (per \$1,000). Population in 1890 was. Population in 1880 was. Population in 1896 (est.).

CHATTANOOGA.—E. WATKINS, Mayor.

Table with columns: LOANS—When Due. CINCINNATI SOUTHERN RR. FUNDING BONDS.

Table with columns: SEWER BONDS. STREET AND SEWER BONDS.

INTEREST on the funding 6s due in 1917 is payable in Chattanooga; on all other bonds in New York City.

TOTAL BONDED DEBT Feb. 1, 1898, 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 1/2 its actual value."

POPULATION.—In 1890 was 29,100; in 1880, it was 12,892; in 1897 (estimated) 47,000.

CLARKSVILLE.—{ J. H. SMITH, Mayor.
H. D. PETTUS, Treasurer.

Table with columns: LOANS—When Due. REFUNDING BONDS— SEWER BONDS—

Table with columns: WATER BONDS—

INTEREST is payable at Clarksville.

TOTAL BONDED DEBT on March 20, 1898, was \$189,100.

ASSESSED VALUATION in 1897 was \$4,000,000; tax rate (per \$1,000), \$19.00, including State tax, \$3.00; county tax, \$5.00; city tax, \$11.00. Property is assessed at about 3/5 of its actual value.

POPULATION in 1890 was 7,924; in 1898 estimated at 12,000.

HAMILTON CO.—SETH M. WALKER, Co. Judge

Table with columns: LOANS—When Due. BRIDGE BONDS— FUNDING BONDS—

Table with columns: Tax valuation 1897. Assessment is 3/5 actual value. Total tax (per \$1,000) 1897. Total tax in 1890 was. Population in 1880 was. Population in 1896 (est.).

HARRIMAN.—D. W. THOMAS, Clerk.

Table with columns: LOANS—When Due. WATER, ELECTRIC LIGHT, ETC.— Floating debt. Total debt July 1, 1896. Tax valuation 1894.

Table with columns: Estimat'd real valuat'n. State tax (per \$1,000). County tax (per \$1,000). City tax (per \$1,000). Average school tax. Population in 1890 was. Population, '95, (local est.).

INTEREST is payable at Lincoln National Bank, New York.

HAYWOOD CO.—J. H. ELLIS, Chairman

Table with columns: LOANS—Amount. RAILROAD BONDS—

Table with columns: Assessment is 2/3 actual value. State & co. tax (per \$1,000). Population in 1890 was. Population in 1880 was. Population in 1895 was.

JACKSON.—J. A. GREER, Chairman Finance Committee.

Table with columns: LOANS—When Due. IMPROVEMENT BONDS— SCHOOL BONDS—

Table with columns: WATER WORKS BONDS—

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.

Table with columns: LOANS—When Due. CHAS. CIN. & CHIC. RR. SCHOOL AND STREET BONDS—

Table with columns: Tax valuation, real. Tax valuation, personal. Total valuat'n '97 (abt.). Assessment is 3/5 actual value. Total tax (per \$1,000). Population in 1890 was.

*Johnson City bonds to the amount of \$75,000, issued to the Charleston Cincinnati & Chicago Railroad Company, have been declared illegal by the Tennessee Supreme Court.

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.

Table with columns: LOANS—When Due. RAILROAD BONDS— BRIDGE WARRANTS— BRIDGE BONDS—

Table with columns: BRIDGE BONDS—(Con.)—

KNOXVILLE.—{ S. G. HEISKELL, Mayor.
J. A. McMILLAN, Comptroller.

Knoxville is the county seat of Knox County. At an election held in 1897 the people of Knoxville, North Knoxville and West Knoxville voted in favor of consolidation.

Table with columns: LOANS—When Due. FUNDING BONDS— MARKET & SCHOOL BONDS— IMPROVEMENT BONDS—

Table with columns: LOANS—When Due. K. S. RAILROAD BONDS—

The city owns \$275,000 Knoxville Southern stock.

TAX FREE.—Bonds due 1906 are free from taxation.

LAUDERDALE CO.—J. E. PALMER, Trustee.

Table with columns: LOANS—When Due. RAILROAD AID BONDS—

Table with columns: Total debt Apr. 1, 1898. Total valuation 1897. Assessment about 3/4 actual value. State & co. tax (per \$1,000). Population in 1890 was. Population in 1880 was. Population in 1895 (est.).

TAX FREE.—All bonds of this county are exempt from taxation.

MARSHALL CO.—W. L. WALLACE, Clerk.

Table with columns: LOANS—When Due. REFUNDING BONDS—

Table with columns: Sinking fund. Net debt Feb. 1, 1898. Tax valuation, real. Tax valuation, personal. Total valuation, 1897. Total tax (per \$1,000). Population in 1890 was. Population in 1897 (est.).

Property is assessed at about 50 per cent of its actual value.

MEMPHIS.—{ JOS. J. WILLIAMS, Mayor.
W. B. ARMOUR, 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 incorporated as a city. As the SUPPLEMENT goes to press the city is advertising the sale on April 15, 1898, of \$150,000 of sewer bonds.

Table with columns: LOANS—When Due. CITY BONDS— TAXING DISTRICT OF SHELBY CO. STAMPED FLIPPINGS—

Table with columns: LOANS—When Due. TAXING DIST. OF SHELBY CO.— LOANS OF 1883 AND 1885—

PAR VALUE OF BONDS.—The 6s due 1913 are \$100, \$500 and \$1,000. The 6s due 1915 and the stamped Flippings are \$1,000 each.

INTEREST—Interest is payable in New York and Memphis. The Flippings carry tax-receivable coupons.

FREEDOM FROM TAXATION.—All the bonds are free from local taxation.

TOTAL DEBT, ETC.—The city's total debt on April 1, 1898, was \$3,040,000; sinking fund, \$21,000; net debt, \$3,019,000.

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 1883 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:

Table with columns: Years. Real Estate. Personal Property. Tol. Assessed Valuation. Rate of tax per \$1,000.

POPULATION in 1890 was 64,495; in 1880 it was 33,592; in 1870 it was 40,226; in 1898 (estimated), 100,000.

MORRISTOWN.—{ B. F. STUBBLEFIELD, Mayor.
J. N. FISHER, Treasurer.

Table with columns: LOANS—When Due. SCHOOL HOUSE— STREET BONDS— WATER WORKS BONDS—

Table with columns: Bonded debt April, 1898. Water debt included. Tax valuation 1898 (abt.). Assessment about 7/10 actual value. Total tax (per \$1,000). Population 1890 was. Population 1897 (estimated).

INTEREST on school house bonds is payable at the Hanover Nat Bank, New York; on street bonds at Morristown.

NASHVILLE.—{ R. H. DUDLEY, Mayor.
{ J. T. BELL, City Recorder.
Nashville is the capital of the State and the county seat of Davidson County. As we were going to press April 1, 1898, the city was advertising for sale \$150,000 funding bonds.

Table with columns: LOANS—When Due. BRIDGE BONDS—, CENTENNIAL BONDS—, HAY MARKET BONDS—, IMPROVEMENT BONDS 1892—, OLD CITY BONDS—, REPUNDING BONDS—, WATER BONDS—, SEWER BONDS—, OTHER BONDS—

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, 1898, was \$3,326,300, 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. By act of Legislature the net revenue derived from sales of water must be applied to the payment of interest on the water bonds.

DEBT LIMITATION.—The city's charter forbids loans to railroads. New bonds can be issued only with permission of the Legislature.

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

Table with columns: Years, Real, Assessed Valuation (Personal, Total), Total Tax Raised.

The assessment is about was 1/2 actual value. The city tax rate (per \$1,000) in 1897 was \$15.00.

POPULATION in 1890 was 76,168; in 1880 was 43,350; in 1870 was 25,865; in 1898 (estimated), 100,000.

NORTH KNOXVILLE.—

This town is in Knox County, adjoining the City of Knoxville, and was consolidated with the latter city January 23, 1898.

Table with columns: LOANS—When Due. IMPROVEMENT BONDS—, M&S, \$100,000—, Bonded debt Jan. 22, '98 \$100,000

INTEREST is payable at the Chemical National Bank, New York. TAX FREE.—The bonds of this town are exempt from taxation.

PARIS.—G. L. TRYER, Recorder.

Table with columns: LOANS—When Due. RAILROAD BONDS—, WATER & LIGHT BONDS—

SHELBY COUNTY.—R. A. SPEED, Clerk

Table with columns: LOANS—When Due. RAILROAD BONDS—, Tax valuation 1897

SUMNER COUNTY.—HARRIS BROWN, Clerk.

Table with columns: LOANS—When Due. CUMR. & O. RR. AID BONDS—, Tax valuation, railroad

OPTIONAL.—All bonds are subject to call at option of county.

TIPTON COUNTY.—

Table with columns: LOANS—When Due. RAILROAD AID BONDS—, Floating debt

UNION CITY.—{ JOHN T. WALKER, Mayor.
{ B. F. BECKHAM, Treasurer.

Table with columns: LOANS—When Due. WATER AND ELECTRIC LIGHT—, Floating debt

TAX FREE.—All of the above bonds are exempt from taxation.

WEST KNOXVILLE.—{ M. L. ROSS, Mayor.
{ W. W. MORRISON, Recorder and Treasurer.

This town is in Knox County and was recently consolidated with Knoxville and North Knoxville, forming "Greater Knoxville."

Table with columns: LOANS—When Due. BRIDGE AND SEWER—, IMPROVEMENT BONDS—, Total debt Feb. 1, 1897

INTEREST is payable at New York or Knoxville.

WILSON CO.—J. N. ADAMS, Chairman.

Table with columns: LOANS—When Due. RAILROAD AID BONDS—, Total debt April 1, 1898

State of North Carolina.

ITS 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. L. 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 prescribed for the exchange being limited to Jan. 1, '99. These laws provided 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 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 Dec. 15, 1897, stood as follows:

Table with columns: LOANS—Interest—Principal—NAME AND PURPOSE—, P. Ct. Payable—, When Due—, Outstand'g.

PAR VALUE OF BONDS.—The consolidated 4s are \$50, \$100, \$500 and \$1,000; the consolidated 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:

Table with columns: Consols 6 per cent—, Consols 4 per cent—, Funded—, Not funded—

To the foregoing we should add the further fact that the State does not actually have to pay the interest on the six per cent bonds for the reason that the lease of the North Carolina Railroad provides a fund for the payment of the interest thereon, and the State holds three millions in the stock of the road, which if sold will much more than pay the principal.

ASSESSED VALUATION.—The State's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal, Railroads, Total, Tax Rate.

POPULATION OF STATE.—The population of North Carolina has been as follows:

Table with columns: 1890, 1880, 1870, 1860, 1850, 1840, 1830, 1820, 1810, 1800

The proportion of the colored population was 37.95 per cent in 1880 and 35.05 per cent in 1890. In number blacks were 316,011 in 1850, 361,522 in 1860; 391,650 in 1870; 531,277 in 1880, and 567,170 in 1890.

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF NORTH CAROLINA.

ASHEVILLE.—{ J. E. RANKIN, Mayor.
{ M. W. ROBERTSON, Clerk.

County seat of Buncombe County.

Table with columns: LOANS—When Due. CITY HALL AND MARKET HOUSE—5s, J&J, \$20,000.....Oct. 1, 1920. LOANS—When Due. WATER BONDS—6s, J&J, \$20,000.....July 1, 1902.

INTEREST on the street improvement and water-works bonds due in 1902 is payable at Asheville; on the floating debt bonds at Baltimore; on all other bonds at New York City.

TAX FREE.—All bonds issued by this city are exempt from city tax. DEBT LIMITATION.—Asheville can issue bonds only by vote of the people.

ASSESSED VALUATION of real estate and personal property for 1897 was \$4,922,943; city tax (per \$1,000), \$12.00. Real estate is assessed at "about 60 per cent of its actual value."

BUNCOMBE COUNTY.—County seat is Asheville. On January 26, 1898, the Court decided that the \$98,000 bonds were illegal.

Table with columns: LOANS—When Due. REFUNDING BONDS—5s, J&J, \$98,000.....July 1, 1925. Bonded debt June 1, 1896, \$98,000

CHARLOTTE.—FRED. NASH, Treasurer.

County seat of Mecklenburg County.

Table with columns: LOANS—When Due. CITY HALL BONDS—5s, \$40,000.....30 years. FUNDING BONDS—5s, J&J, \$10,000.....July 1, 1920.

INTEREST is payable in New York or Charlotte and coupons are receivable for city taxes.

DEBT LIMITATION.—The city's charter limits its bonded debt to \$500,000.

CHEROKEE CO.—County seat is Murphy.

Table with columns: LOANS—When Due. 6s, Apl. 1, \$10,500.....Apl. 1, 1920. Floating debt.....\$3,026. Total debt Apr. 1, 1898.....57,426.

INTEREST on bonds due 1921 is payable at New York; on all others at Murphy.

CLEVELAND CO.—J. B. BYERS, Treasurer.

County seat is Shelby.

Table with columns: LOANS—When Due. JAIL BONDS—6s, J&J, \$3,300.....1901. Interest payable in Shelby, N. C. Total debt Mar. 30, 1898.....\$78,300.

Craven County.—County seat is New Berne.

Table with columns: LOANS—When Due. FUNDING BONDS—6s, July 1, \$46,025.....1909. Interest is payable in New Berne. Total debt Dec. 19, '95.....\$51,025.

CUMBERLAND CO.—County seat is Fayetteville.

Table with columns: Bonded debt (last ret'ns) \$106,000. Tax valuation 1895.....\$2,882,005. Population in 1890 was.....27,326

DURHAM.—{ THOMAS L. PEAY, Mayor.
{ GEORGE W. WOODWARD, Clerk.

This is the county seat of Durham County.

Table with columns: LOANS—When Due. RAILROAD BONDS—6s, J&J, \$100,000.....Jan. 2, 1928. Total debt.....\$189,048.

* For particulars in regard to assessed valuation, see vol. 64, page 450, CHRONICLE.

DURHAM CO.—F. D. MARKHAM, Sheriff.

County seat is Durham.

Table with columns: LOANS—When Due. COURT HOUSE—6s, J&J, \$5,000.....Aug. 1, 1907. Bonded debt Mar., 1898.....\$65,000.

INTEREST on the court house bonds is payable in Durham; on the railroad aid bonds in Baltimore, Md.

FAYETTEVILLE.—W. S. COOK, Mayor.

County seat of Cumberland Co.

Table with columns: LOANS—When Due. REFUNDING BONDS—Boned debt Mar. 1, '98.....\$49,500. Tax valuation 1895.....1,250,000.

FORSYTH CO.—J. F. MILLER, Reg. of Deeds.

County seat is Winston.

Table with columns: LOANS—When Due. COURT HOUSE BONDS—6s, May 1, \$19,000.....May 1, 1901. Bonded debt Feb. 18, '98.....\$55,000.

GREENSBORO.—County seat of Guilford County.

Table with columns: LOANS—When Due. IMPROVEMENT BONDS, 1887—6s, J&J, \$100,000.....Jan. 1, 1917. Total debt (last returns).....\$150,000.

TAX FREE.—All of the bonds are exempt from taxation.

HENDERSON CO.—W. J. DAVIS, Treasurer.

County seat is Hendersonville.

Table with columns: LOANS—When Due. REFUNDING BONDS—6s, M&N, \$97,000.....May 1, 1925. Tax valuation 1897.....\$2,278,770.

MECKLENBURG CO.—J. W. COBB, Register of Deeds.

County seat is Charlotte.

Table with columns: LOANS—When Due. RAILROAD AID—6s, M&N, \$300,000.....Nov. 1, 1920. Tax valuation, personal.....\$5,227,856.

On Jan. 1, 1898, the county had real estate and other assets to the amount of \$120,000.

INTEREST is payable in Charlotte, N. C., and at the American Exchange National Bank, New York.

TAX FREE.—All bonds are exempt from taxation provided the holder lives in the State.

NEW BERNE.—New Berne is in Craven County.

Table with columns: LOANS—When Due. RAILROAD AID BONDS—5s, Jan. 1, \$47,500.....Jan. 1, 1923. Tax valuation, personal.....\$500,000.

RALEIGH.—{ W. M. RUSS, Mayor.
{ JOSEPH G. BROWN, Treas.

Raleigh is the county seat of Wake County.

Table with columns: LOANS—When Due. CONSOLIDATED DEBT BONDS—5s, J&J, \$67,500.....July 1, 1919. PUBLIC IMP. BONDS—5s, J&J, \$75,000.....July 1, 1929.

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 Mar. 23, 1898, was \$259,250; sinking fund assets, \$26,629; net debt, \$232,631.

TAX FREE.—The bonds are all exempt from city taxation.

ASSESSED VALUATION in 1897 of real estate was \$3,414,928; of personal property, \$1,469,608; total, \$4,884,536; total tax rate (per \$1,000), \$12.33 1/2. Real estate is assessed at "about 2/3 of its actual value."

POPULATION.—The population in 1890 was 12,678; in 1880 it was 9,265; in 1897 (estimated), 15,000.

RUTHERFORD CO.—County seat is Rutherfordton.

Table with columns: LOANS—When Due. RAILROAD BONDS—6s, Oct. 1, \$100,000.....Oct. 1, 1905. Tax valuation, real.....\$1,576,073.

Interest payable at Rutherfordton. Bonded debt Jan. 1, 1896, \$127,300

SALISBURY.—{ T. C. LINN, Mayor.
{ D. A. ATWELL, Treasurer.

This city is the county seat of Rowan County.

Table with columns: LOANS—When Due. STREET BONDS—5s, June 1, \$15,000.....June 1, 1901. Tax valuation, real.....\$1,583,005.

INTEREST is payable in New York City.

SALISBURY TOWNSHIP.—J. S. McCUBBINS, JR., Treasurer.

In Rowan County.

Table with columns: 5s, J&J, \$50,000.....Due 1930. Bonded debt Feb. 1, 1898.....\$50,000. Population in 1890 was.....6,411.

STANLY CO.—W. F. HUCKABEE, Register.

County seat is Albemarle. The railroad-aid bonds mentioned below are in litigation.

Table with columns: LOANS—When Due. RAILROAD AID BONDS—6s, July, \$100,000.....1920. Total debt Apr. 1, 1898.....\$113,000.

STATESVILLE.—{DR. L. HARRILL, Mayor.
County seat of Iredell County.
E. B. STIMSON, Clerk and Treas.

LOANS— When Due. Tax valuation, railr'ds... \$27,423
WATER & SEWER— Total valuation 1897...1,002,391
5s, A&O, \$52,000...Oct. 15, 1927 State, city and school tax
Bonded debt Feb. 1, '98 \$79,500 (per \$1,000) 1897.....\$18-00
Tax valuation, real..... 638,830 Population in 1890 was.....2,318
Tax valuation, personal.. 336,138 Population in 1898 (est.).....4,000

WILMINGTON.—DR. SILAS P. WRIGHT, Mayor.
Wilmington is the county-seat of NewHanover County.

LOANS— When Due. O. & E. C. RR. (when iss'd)—
FUNDING—(Gold) 1892. 6s,, \$100,000.....Jan. 1, 1918
5s, J&J, \$332,400.....Jan. 1, 1922 MARKET HOUSE BONDS—
C. F. & Y. RR.— 7s, \$7,000.....1903
5s,, \$150,000.....Jan. 1, 1919 OLD BONDS—
FUNDING 1887-'88—, \$11,200.....past due.
5s, J&J, \$150,000.....Jan. 1, 1912

The funding bonds of 1892 were issued to take up all of the "old city debt."
INTEREST on funding bonds of 1892 is payable in Wilmington and New York; on the new funding bonds in Baltimore and Wilmington. Coupons are tax-receivable.

TOTAL DEBT.—The city's bonded debt Apr. 1, 1895, was \$750,600; on Feb. 1, 1895, the city had a floating debt of about \$51,000, and a sinking fund of \$24,178. The sinking fund receives yearly 3 cents on each \$100 of the city's assessed valuation.

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

Years.	Real Estate.	Personal Property.	Total.	City Tax. (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 2/3 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
WATER AND LIGHT BONDS— Total valuation 1897.....1,345,000
5s, A&O, \$74,500.....Jan. 1, 1912 Assessment about 2/3 actual value.
SEWER BONDS— State tax (per \$1,000).....\$2-40
6s, g., Jan. 15, \$17,000.....1916 County tax (per \$1,000)..... 2-36 2/3
Bonded debt Jan. 1, '97.. \$91,500 City tax (per \$1,000)..... 6-00
Floating debt..... 750 Average school tax..... 4-80
Total debt Jan. 1, 1897..... 92,250 Population in 1890 was.....2,126
Water debt (included).... 60,000 Population in 1896 (est.).....4,500
Tax valuation, real..... 710,000

Property is assessed at not more than two-thirds of its actual value.
INTEREST on the water and light bonds is payable at the Chemical National Bank, New York; on the sewer bonds at the National Park Bank, New York.

WINSTON.—{P. W. CRUTCHFIELD, Mayor.
T. J. WILSON, Treasurer.

Winston is the county seat of Forsyth County.

LOANS— When Due. City has no sinking fund.
IMPROVEMENT BONDS— Tax valuation, real.....\$1,714,814
5s, F&A, \$100,000...Aug. 15, 1910 Tax valuation, personal 1,526,647
5s, M&N, 100,000...May 1, 1911 Total valuation 1897... 3,241,461
RAILROAD BONDS— Assessment about 1/2 actual value.
6s, M&N, \$40,000...Nov. 15, 1909 State tax (per \$1,000).....\$9-50
WATER WORKS AND OTHER PUR- City tax (per \$1,000).....13-50
CHASES— Average school tax..... \$1-00
5s, M&S, \$100,000...Sept. 1, 1924 Population in 1890 was.....5,018
Bonded debt Mar. 15, '98,\$400,000 Population in 1880 was.....2,854

Principal of all except the railroad bonds is payable in gold.
TAX FREE.—All of the city's bonds are exempt from taxation.
INTEREST on the railroad bonds is payable at Winston; on others at Baltimore, Md.

State of South Carolina.

ITS DEBT, RESOURCES, Etc.

Admitted as a State - - - - - One of Original Thirteen
Total area of State - - - - - 30,570
State Capital - - - - - Columbia
Governor (term expires Jan. 1899) - - - - - W. H. Ellerbe
Secretary of State (term expires Jan. 1899) - - - - - D. H. Tompkins
Treasurer (term expires Jan. 1899) - - - - - W. H. Timmerman

Legislature meets annually on the second Tuesday in January, and at present there is no limit to length of sessions; but after the session of 1899 the term will be limited to forty days.

HISTORY OF DEBT.—For history of South Carolina's debt from 1794 to the present time see the STATE AND CITY SUPPLEMENT of April 1893, pages 163 and 164. The State debt on January 1, 1898, consisted of the following items:

NAME AND PURPOSE.	In-eres.		Principal.	
	P. Ct.	When Due.	When Due.	Outstand'g.
B'nds to ref. brown consols '92	4 1/2	J & J Jan. 1, 1933	Jan. 1, 1933	\$5,571,833
		Optional after Jan. 1, 1913.		
Blue bonds 1887.....	4 1/2	J & J July 1, 1928		400,000
Consols 1873-8-9.....	6			277,807
Agricul. Col. Scrip—two pieces	6	irredeemable		191,800
Clemson College stock, 1891.	6	J & J irredeemable		58,539
BONDS FUNDABLE INTO BROWN CONSOLS—				
Various old bonds.....	6	principal fundable		350,708

PAR VALUE OF BONDS.—The brown consols, the brown bonds exchangeable for the same and the blue bonds are all for \$500 and \$1,000.

INTEREST is payable in New York at the National Park Bank; in Columbia, South Carolina, at the State Treasury; and in Charleston at the South Carolina Loan & Trust Company

TOTAL DEBT.—The total valid bonded debt on January 1, 1898, was \$6,850,507, including \$350,708 yet to be funded, and much of which may never be presented.

ASSESSED VALUATION.—The State's assessed valuation and tax rate at different periods are shown in the table below. "If assessments for taxation were made according to laws governing the same, the taxable property of the State would easily be \$300,000,000."—[State Treasurer in 1891.]

Years.	Real Estate.	Personal Property.	Railroads.	Total.	Tax per \$1,000.
1897.....	\$102,088,325	\$47,641,516	\$24,142,341	\$173,872,182	\$5-00
1896.....	100,976,705	45,838,607	23,940,162	170,755,474	....
1895.....	100,157,179	45,494,110	23,797,652	169,448,941	....
1894.....	100,415,856	49,403,984	23,944,796	173,764,636	....
1890.....	88,416,367	44,280,171	17,905,913	150,602,451	5-25
1884.....	87,649,142	47,060,875	15,263,348	149,973,365	5-50
1880.....	76,583,666	36,574,858	7,392,900	120,551,624	4-75

STATE PROPERTY.—The State owns valuable deposits of phosphates, but its revenue from the mining of them, after having increased from \$196,698 in 1886 to \$237,149 in 1890, fell to \$40,700 in 1897.

POPULATION OF STATE.—The population of South Carolina has been as follows in the years named:

1890.....	1,151,149	1860.....	703,708	1830.....	581,185
1880.....	995,577	1850.....	668,507	1820.....	502,741
1870.....	705,606	1840.....	594,398	1810.....	415,115

The proportion of the colored population was 60-70 per cent in 1880 and 60-16 per cent in 1890. In number blacks were 393,944 in 1850, 412,320 in 1860; 415,814 in 1870; 604,332 in 1880; 692,503 in 1890.

CITIES, COUNTIES AND TOWNS IN THE STATE OF SOUTH CAROLINA.

ANDERSON.—G. F. TOLLY, Mayor.

This place is in Anderson County.

LOANS— When Due. Total debt Mar. 2, 1897. \$46,000
SAVANNAH VALLEY RR.— Tax valuation, real..... 900,000
7s, March, \$24,000...Mar. 1, 1899 Tax valuation, personal. 550,000
(\$2,000 due yearly) to Mar. 1, 1910 Total valuation 1897.....1,450,000
SCHOOL BONDS— Assessment is 2/3 actual value.
6s, Sept. 1, \$20,000...to 30 yrs. City tax (per \$1,000).....\$14-50
(\$1,000 due yearly.) Population in 1890 was.....3,018
Coupons are tax receivable. Population in 1880 was.....1,850
Population in 1897 (est.).....6,000

INTEREST payable at Anderson.
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 Due. 5s, J&J, \$23,000.....in 99 years
CONVERSION BONDS— 5s, A&O, 55,000.....Oct. 1, 1926
6s, A&O, \$18,000.....Oct. 1, 1898 4s, J&J, 3,361,700.....J.&J. 1909
5s, A&O, 50,000.....Oct. 1, 1922 REFUNDING BONDS—
5s, A&O, 56,000.....Oct. 1, 1923 4 1/2s, A&O, \$100,000.....1928
5s, A&O, 62,500.....Oct. 1, 1924 \$90,000 due Apr. and \$10,000 Oct.
5s, A&O, 90,000.....Oct. 1, 1925

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 DEBT.—The subjoined statement shows Charleston's debt on the first of January of each of the years named:

1898.....	\$3,807,700	1897.....	\$3,827,700	1896.....	\$3,839,700	1895.....	\$3,851,200
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DEBT LIMITATION.—The city can issue bonds only when authorized 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 8 p. c. of the assessed valuation.

ASSESSED VALUATION.—The city's assessed valuation (about 40 per cent of cash value) and tax rate have been as follows:

Years.	Real.	Personal.	Total.	Tax per \$1,000.
1897.....	\$12,995,113	\$5,380,722	\$18,375,835	\$37-50
1896.....	12,887,709	5,789,097	18,676,806	38-00
1895.....	16,630,364	6,112,472	22,742,836	31-00
1894.....	16,685,232	6,636,770	23,322,002	31-00
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 1897 included State and county tax, \$10-25; city tax, \$26-00; school tax, \$1-25; total, \$37-50.

POPULATION.—In 1890 population was 54,955; in 1880 it was 49,984; in 1870 it was 48,956. According to local figures the population in 1894 was 65,000.

CHESTER.—County seat of Chester County.

LOANS— When Due. Total debt Sept. 1, 1897...\$80,000
WATER, LIGHT & SEWER BONDS— Assessed valuation 1897,1,019,920
5s, J&J, \$50,000.....July 1, 1937 Real valuation (est.).....3,000,000
Optional after July 1, 1917. Population in 1893 (census) 4,100
Other bonds.....\$30,000 Population in 1897 (est.).....4,500

CHESTER CO.—T. W. SHANNAN, Supervisor.
County seat is Chester.

LOANS— When Due. Tax valuation personal. \$971,341
RAILROAD AID BONDS— Tax valuation, railroads. 660,253
6s, Feb. 1, \$75,000...Apr. 1, 1905 Tax valuation 1897.....3,858,499
Interest is payable at Chester. Assessment about 3/4 actual value.
Bonded debt Jan. 1, '98.. \$75,000 Total tax per \$1,000.....\$15-20
Floating debt..... 3,000 Population in 1890 was.....26,660
Total debt Jan. 1, 1898.. 78,000 Population in 1880 was.....24,153
Tax valuation real.....2,226,905

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 (principal and overdue interest) into the first issue of bonds below described. The water bonds, secured by first mortgage on water works costing over \$400,000, were issued in 1891 for improvements.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
New city funded debt, 1880..	3-4	J & J	July 1, 1910	\$852,186
Water bonds (1st mort.), 1891.	6	J & J	Jan. 1, 1921	75,000

* 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-receivable except for water rents.

BONDED DEBT at the date of our last returns was \$852,186.

DEBT LIMITATION.—The city cannot create a debt in excess of one-eighth the assessed valuation of city property.

ASSESSED VALUATION.—The city's assessed valuation (about 1/2 cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Ass'd Valuation.	Tax per \$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 tax rate in 1891 includes: State tax \$13.00; county and school tax \$9.00; city tax proper \$13.00.

POPULATION.—In 1890 was 15,353; in 1880, 10,036.

GREENVILLE.—

This city is the county seat of Greenville County.

LOANS—	When Due.	SCHOOL BONDS—	When Due.
BRIDGE BONDS—		6s, F&A, \$18,000.....	Feb. 1, 1908
6s, M&N, \$8,500.....	May 1, 1905	6s, F&A, 7,000.....	Feb. 1, 1911
FLOATING DEBT BONDS—		SEWER BONDS—	
6s, J&J, \$10,000.....	July 1, 1906	6s, J&J, \$75,000.....	July 1, 1922
PAVING BONDS—		Coupons are all tax-receivable.	
6s, M&S, \$15,000.....	Sept. 1, 1913	Bonded debt (last returns) \$196,600	
RAILROAD BONDS—		Sinking fund..... 3,000	
7s, J&J, \$11,600.....	July 1, 1903	Net debt..... 193,600	
7s, Jan. 9,500.....	Jan. 1, 1900	Tax valuation real..... 1,606,315	
7s, Jan. 10,500.....	Jan. 1, 1905	Tax valuation personal. 865,640	
7s, Jan. 5,000.....	Jan. 1, 1910	Total valuation 1895..... 2,471,955	
6s, J&J, 5,000.....	Jan. 1, 1901	Assessment is 40% actual value.	
5s, J&J, 10,000.....	Jan. 1, 1912	City tax (per \$1,000)..... \$12.93 1/2	
		Population 1890 was..... 8,607	
		Population 1895 (estim.)..... 10,000	

TAX FREE.—All bonds of this city are exempt from city tax.

GREENVILLE CO.—

County seat is Greenville.

LOANS—	When Due.	BONDED DEBT (last returns)
AT & RICH. AIR LINE RR.—		\$163,100
7s,	\$113,600.....	Tax valuation, real..... \$4,382,300
	about \$6,000 paid yearly.	Tax valuation, personal 2,155,035
GREENVILLE & LAURENS RR.—		Tax valuation, railroad 588,175
7s,	\$49,500.....	Total valuation 1897..... 7,125,510
		Total tax (per \$1,000) '97 \$14.875
		Population in 1890 was..... 44,310

GREENWOOD. { D. C. DUPREE, Mayor.
R. M. HAYES, Chrm. B'rd Public Imp'ts.
This town is in Abbeville County.

LOANS—	When Due.	Sinking fund.....	Net debt Jan. 1, 1898.....	Assessed valuation 1896.....	Assessment about 1/2 actual value.	Tax rate (per \$1,000) 1897.....	Population in 1890 was.....	Population in 1897 (est.).....
COURT-HOUSE & JAIL BONDS—		\$1,000	51,000	990,000		\$14.50	1,326	4,500
6s,	\$2,000.....							
WATER BONDS—								
6s,	\$40,000.....							
Interest payable in New York.	1937							
Bonded debt Jan. 1, 1898.	\$62,000							

KERSHAW CO.— { J. B. PHELPS, Supervisor.
D. C. KIRKLEY, Auditor.
County seat is Camden.

LOANS—	When Due.	Tax valuation, railroads.	Total valuation 1897.....	Assessment about 95 per cent of actual value.	Total tax (per \$1,000).....	Population in 1890 was.....
RAILROAD BONDS—		\$255,250	2,854,835		\$14.25	22,361
7s, J&J, \$50,000.....	Oct. 21, 1912					
7s, J&J, 50,000.....	Jan. 24, 1913					
Total debt Mar. 1, 1898..	\$100,000					
Tax valuation, real.....	1,909,760					
Tax valuation, personal.	689,825					

TAX FREE.—Bonds are exempt from taxation.

LANCASTER CO.—L. J. PERRY, Supervisor.

County seat is Lancaster. The statement below includes two townships.

LOANS—	When Due.	Tax valuation 1897.....	Assessment about 3/4 actual value.	Total tax (per \$1,000) '97.....	Population in 1890 was.....
CHERAW & CHESTER RR.—		\$2,118,830		\$16.00	20,761
7s, July.....	30 years				16,903
6s, Feb., \$94,600.....	Apr. 26, 1905				
Total debt Mar. 27, 1896.	\$148,000				

INTEREST is payable at Lancaster Court House.

LAURENS CO.—MESSER BABB, Treasurer.

County seat is Laurens C. H.

LOANS—	When Due.	Total debt Mar. 1, 1898..	Tax valuation 1897.....	Total tax (per \$1,000) '97.....	Population in 1890 was.....
GREEN LAURENS & SPART. RR.—		\$149,500	4,616,655	\$13.75	31,610
7s, Jan., \$60,000.....	30 years				29,444
GREENVILLE & LAURENS RR.—					
7s, Dec., \$74,500.....	30 years				
REFUNDING BONDS—					
6s, Dec., \$15,000.....					

NEWBERRY.—

LOANS—	When Due.	Tax valuation, real.....	Tax valuation, personal.	Tax valuation 1895.....	Assessment abt. 60% actual value.	Total tax (per \$1,000).....	Population in 1890 was.....	Population in 1898 (est.).....
TOWN BONDS—		\$779,500	701,737	1,481,237		\$21.25	3,020	5,000
5s, Jan., \$22,000.....	Jan. 1, 1906							
Subject to call.								
WATER & ELK. LT. BONDS—								
6s, Jan., \$42,000.....	Jan. 1, 1937							
Coupons tax receivable.								
Total debt Jan. 1, 1898..	\$64,000							

INTEREST on town bonds is payable at Newberry; on water and electric-light bonds at Carolina Savings Bank, Charleston.

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 help 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.	Net debt Oct. 1, 1897....
RAILROAD AID BONDS—		\$215,000
Average, 6 1/2s..	\$225,000	10,206,399
Sinking fund retires \$10,000 y'ly.		Assessment about 3-5 actual value
Total debt Oct. 1, 1897 ..	\$225,000	State & co. tax (per M) '97.. \$14.50
Sinking fund.....	10,000	Population in 1890 was..... 55,385
		Population in 1897 about.. 75,000

UNION COUNTY.—J. D. GOING, Treasurer.

County seat is Union. A portion of this county has been taken to help form the new county of Cherokee, but the indebtedness has not yet been divided. Part of the bonded debt will be assumed by the new county.

LOANS—	When Due.	Tax valuation 1897....
REFUNDING RR. BONDS 1895—		\$3,387,070
6s, J&J, \$109,400.....	July 1, 1925	Assessment is 1/2 actual value.
Subject to call July 1, 1915.		Total tax (per \$1,000) '97.. \$17.25
Interest payable in New York.		Population in 1890 was..... 25,363
Total debt Mar. 25, 1898.	\$109,400	Population in 1896 (est.)... 30,000

State of Georgia.

ITS

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 J. Speer
 Comptroller (term expires *Nov. 1898) - William A. Wright
 Legislature meets annually in October, and sessions are limited to fifty days.

*Section 49 of the Code says: "The Governor-elect shall begin the discharge of his duties from the time of his inauguration. The ceremony of inauguration shall take place during the first week of the session of the General Assembly next after the election, and on such day of that week 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, Comptroller-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 Georgia'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 indebtedness which may be temporarily incurred in case of deficiency in the revenues.

LOANS—	When Due.	Interest.	Principal.
NAME AND PURPOSE.		P. Ct. Payable.	When Due. Outstand'g.
Redemption bonds, 1892.....	4 1/2	J & J	Jan. 1, 1922 \$207,000
do do 1896.....	4	J & J	Jan. 1, 1926 230,000
Refunding bonds—Act of 1884	4 1/2	J & J	July 1, 1915 3,392,000
Refunding bonds—Act of 1887	4 1/2	J & J	Jan. '99-1916 1,800,000
			\$100,000 payable each year.
Refunding bonds—Act of 1889	3 1/2	J & J	Jan. 1917-'35 1,833,000
\$100,000 payable yearly, 1917 to 1934, and \$33,000 in 1935.			
Refunding bonds—Act of 1894	3 1/2	M & N	May 1, 1915 287,000
State University bonds.....	7	J & J	1932 to 1946 282,500

State University bonds fall due as follows: \$3,000 July, 1932; \$61,000 April, 1933; \$1,000 May, 1933; \$96,000 April, 1934; \$86,000 June, 1935; \$6,000 July, 1935; \$1,000 January, 1936; \$1,000 April, 1936; \$15,000 February, 1939; \$3,000 October, 1940; \$2,500 July, 1942, and \$7,000 in July, 1946.

PAR VALUE OF BONDS.—Bonds are in pieces of \$500 and upwards.

INTEREST on the university bonds is payable at the State Treasury in Atlanta, and all others at Atlanta, Ga., and at the National Park Bank, 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, 1897, was \$8,139,000, of which \$8,131,500 was interest-bearing and \$7,500 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, \$8,229,202. The contingent liabilities of the State on October 1, 1897, 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 is not over 50 p. c. of actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Railroads.	Total.	Tax Per \$1,000.
1897.....	\$236,086,309	\$133,948,605	\$42,014,711	\$412,049,625	\$5.21
1896.....	236,675,641	133,315,782	42,780,835	412,772,258	4.56
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	152,311,869	38,462,161	415,828,945	3.50
1885.....	179,946,059	119,200,739	22,548,818	321,695,616	.....
1880.....	139,657,250	99,276,876	12,490,525	251,424,651	3.50
1875.....	261,755,884			261,755,884	.....
1870.....	226,119,519			226,119,519	.....

* Including railroads.

POPULATION OF STATE.—The population of Georgia has been as follows in the years named:

1890.....	1,837,353	1860.....	1,057,286	1830.....	516,823
1880.....	1,542,180	1850.....	906,185	1820.....	340,985
1870.....	1,184,109	1840.....	691,392	1810.....	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.

Table with columns: LOANS—When Due, Total debt Apr. 1, 1898., Total valuation 1897., City tax (per \$1,000), Population 1890, Population in 1897 (est.).

INTEREST is payable at the Mercantile Nat. Bank, New York City.

AMERICUS.—{ J. A. HIXON, Mayor. HENRY S. DAVIS, Treasurer.

Table with columns: LOANS—When Due, Total debt Apr. 1, 1898., Tax valuation, personal, Total valuation 1897., Actual valuation, State & co. tax, City tax, Population in 1890, Population in 1896 (estim'd).

INTEREST on the \$18,000 water bonds and on the \$35,000 improvement bonds is payable at New York 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.—{ E. I. SMITH, Mayor. W. W. TURNER, Treasurer.

Table with columns: LOANS—When Due, Sewer Bonds 1891-1921, Water Bonds 1892-1921, M&N, \$24,000, M&N, \$96,000.

INTEREST on water works bonds payable at N. Y. and Athens; on all other bonds at Athens. All coupons are receivable for city taxes.

BONDED DEBT January 1, 1898, was \$189,500. 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 1897 of real estate and personal property was \$5,483,054.

POPULATION in 1890 was 8,639; in 1897 (estimated), 11,000.

ATLANTA.—{ CHARLES A. COLLIER, Mayor. J. H. GOLDSMITH, Comptroller.

Atlanta is the county seat of Fulton County. In 1893 the city of West End was annexed and \$52,000 of bonds assumed.

Table with columns: LOANS—When Due, REDEMPTION—(Con.), Floating Debt, Georgia Air Line, Georgia Western RR., Water, West End Bonds.

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.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Atlanta's total municipal debt and the water debt. Total bonded debt \$2,952,500.

On Jan. 1, 1898, the city's sinking fund amounted to \$46,168. The city charter requires that bonds to the amount of \$3,500 be purchased annually by the sinking fund and retired.

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.

Table with columns: ASSESSED VALUATION.—The city's assessed valuation (about 1/2 actual value) and tax rate have been as follows: Years, Real Estate, Personal Property, Total Assessed Valuation, City Tax per \$1,000.

The total tax rate (per \$1,000) for 1897 was \$22.62, being made up of the State tax, \$3.60; county tax, \$6.52, and city tax proper, \$12.50.

POPULATION in 1890 was 65,533; in 1880 it was 37,409. The estimated population in 1898 was 120,000.

AUGUSTA.—{ PATRICK WALSH, Mayor. PHILIP S. NORTH, Treasurer.

Augusta is the county seat of Richmond County. Incorporated as a city Jan. 31, 1798. The city has never failed in the payment of principal or interest of her debt.

Table with columns: LOANS—NAME AND PURPOSE, Interest, Principal.

Table with columns: LOANS—NAME AND PURPOSE, Interest, Principal.

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. OPTIONAL. None of the bonds are payable before maturity.

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.

Table with columns: Years, Bonded debt.

DEBT LIMITATION.—The Constitution of the State of Georgia adopted in 1877, limits municipal indebtedness in this State to 7 per cent on the amount of taxable property.

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.

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.

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, City Tax per \$1000.

The total tax rate in 1897 was \$24.51 per \$1,000. This includes State tax, \$5.21; county tax, \$4.60; school tax, \$2.20, and city tax proper, \$12.50.

POPULATION.—In 1890 population was 33,300; in 1880 it was 21,891. By the directory count the population in 1898 was 44,081, and, including the immediate suburbs, was 47,881.

BRUNSWICK.—County seat of Glynn County.

Table with columns: LOANS—When Due, Sewer Bonds, Interest payable in Brunswick, and New York City.

The sinking fund receives annually \$1,000

CARROLLTON.—W. A. COLEMAN, Mayor. County seat of Carroll County.

Table with columns: LOANS—When Due, School Bonds, Interest at Hanover Nat. Bk., N. Y.

CARTERSVILLE.—Sited in Bartow County

Table with columns: LOAN—When Due, Water Bonds, Interest payable in New York.

CHATHAM CO.—J. W. McINTIRE, Clerk of Board of Commissioners. County seat is Savannah.

Table with columns: LOAN—When Due, Court House Bonds, Total debt Feb. 1, 1898.

COLUMBUS.—{ L. H. CHAPPELL, Mayor. J. S. MATTHEWS, Treasurer.

Table with columns: LOANS—REDEMPTION BONDS—When Due, PAR VALUE \$500 and multiples of the same.

INTEREST is payable at the office of the City Treasurer.

TOTAL BONDED DEBT on January 1, 1898, was \$463,500; floating debt, \$26,075; total debt, \$489,575. The city has assumed the payment of \$8,000 of 6 per cent Chappel College bonds, due one half in 1898 and one half in 1903.

TAX FREE.—The city's bonds are exempt from taxation. CITY PROPERTY.—The city owns real estate and improvements valued at \$254,500.

TAX VALUATION (about 80 % actual value) in 1898 of real estate was \$6,392,850; personal property, \$3,400,000; total, \$9,792,850. 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. According to local figures the population for 1897 was estimated at 19,300.

DUBLIN.—MERCER HAYNES, Clerk City Council. This city is the county seat of Laurens County.

Table with columns for LOANS, SCHOOL BONDS, and various financial figures for Dublin.

ELBERT COUNTY.—T. S. GAINES, Collector. County seat is Elberton.

Table with columns for LOANS, COURT HOUSE AND JAIL, and various financial figures for Elbert County.

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.

FITZGERALD.—C. C. GOODNOW, Mayor. This city is in Irwin County.

Table with columns for LOANS, SCHOOL BONDS, WATER WORKS & ELEC. BONDS, and various financial figures for Fitzgerald.

FLOYD COUNTY.—J. B. HILL, Treasurer. County seat is Rome.

Table with columns for LOANS, BRIDGE BONDS, and various financial figures for Floyd County.

GAINESVILLE.—G. P. BOONE, Clerk.

County seat of Hall County. In July, 1897, the city refused to pay the interest on the \$20,000 of railroad bonds due in 1901, on the ground that the bonds were issued illegally. The matter was investigated, with the result that the city authorities became satisfied of the legality of the issue, and then the coupons were all paid off with interest from the date they became due.

Table with columns for LOANS, RAILROAD BONDS, SCHOOL BONDS, WATER AND LIGHT BONDS, and various financial figures for Gainesville.

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.

Table with columns for LOANS, ELECTRIC LIGHT BONDS, RAILROAD BONDS, SCHOOL BONDS, WATER BONDS, and various financial figures for Griffin.

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.

MACON.—{ S. B. PRICE, Mayor. { A. R. TINSLEY, Treasurer.

Macon is the County seat of Bibb County. In 1878 the interest on some of the city's bonds was passed and in 1880 the entire debt was funded into sixes. Since that date interest has been promptly paid.

Table with columns for LOANS, DEFICIENCY BONDS, FUNDED DEBT BONDS, MARKET HOUSE BONDS, and various financial figures for Macon.

† 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 \$15,000 has since been paid off. The deficiency bonds were also taken by the bond commission.

INTEREST is payable in Macon and coupons are tax-receivable. On sewer and paving bonds interest is payable in gold.

TAX FREE.—All of the bonds are exempt from city tax.

TOTAL DEBT on Feb. 1, 1897, was \$880,800; sinking fund, \$224,000; net debt, \$656,800. 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 1897 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.—{ COLVIN GEORGE, Mayor. { T. B. BALDWIN, Clerk.

Madison is in Morgan County.

Table with columns for LOANS, SCHOOL BONDS, and various financial figures for Madison.

NEWMAN.—{ J. S. POWELL, Mayor. { M. POWELL, Treasurer.

This city is in Coweta County.

Table with columns for LOANS, SCHOOL BONDS, WATER BONDS, and various financial figures for Newman.

INTEREST on the water bonds is payable at the Fourth National Bank, New York City, and at the Treasurer's office, Newnan. TAX FREE.—All bonds are exempt from city tax.

QUITMAN.—{ S. S. BENNET, Mayor. { M. C. WADE, Treasurer.

Table with columns for LOANS, WATER & LIGHT BONDS, and various financial figures for Quitman.

INTEREST on the bonds is payable in gold in Hartford, Conn. Principal is also payable in gold.

ROME.—{ S. S. KING, Mayor. { HALSTED SMITH, Clerk.

Rome is the county seat of Floyd County.

Table with columns for LOANS, FUNDING BONDS, REFUNDING BONDS, WATER BONDS, and various financial figures for Rome.

* The \$17,000 of 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 Feb. 1, 1898, was \$305,600, including the water debt. 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, \$1,536,887; total, \$4,807,899; city tax rate (per \$1,000), 1897, \$9.50.

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.

SANDERSVILLE.—{ GEO. C. EVANS, Mayor. { DAN. C. HARRIS, Clerk.

County seat of Washington County.

Table with columns for LOANS, SCHOOL BONDS, and various financial figures for Sandersville.

SAVANNAH.—{ P. W. MELDRIM, Mayor. { C. S. HARDEE, Treasurer.

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 any bonds in addition to those already outstanding.

Table with columns for LOANS, NAME AND PURPOSE, and various financial figures for Savannah.

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 American Exchange National Bank. Coupons are tax receivable.

TAX FREE.—All bonds are exempt from taxation by the city.

TOTAL DEBT.—The subjoined statement shows Savannah's total municipal debt on Jan. 1 for several years.

Table showing Total Bonded Debt for Savannah from 1879 to 1893.

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 3/4 of its cash value) and tax rate have been as follows:

Table showing Assessed Valuation and Tax Rate for Savannah from 1897 to 1885.

The above tax rate is the gross rate; 10 per cent rebate is allowed if taxes are paid within a certain time.

POPULATION in 1890 was 43,189; in 1880 it was 30,709; in 1896 it was estimated at 63,980.

SUMMERVILLE.

County seat of Chattooga County.

LOANS—	<i>When Due.</i>	Assessed valuation '97.	\$1,600,000
WATER & SEWER BONDS—		Real valuation (est.)	3,000,000
5s, M&N, \$50,000.	Nov. 1, 1927	Village tax (per M.), '97.	\$2.00
Total debt Jan. 1, 1898.		Population 1898 (est.)	2,500

VALDOSTA.—{ A. H. SMITH, Mayor.
M. ASHLEY, Clerk.

This city is in Lowndes County.

LOANS—	<i>When Due.</i>	Assessment is $\frac{3}{4}$ actual value.
WATER WORKS AND CITY HALL—		City & sch. tax (per M.) '97.
6s, J&J, \$44,000.	Jan. 1, 1924	Population in 1890 was.
Total debt Feb. 1, 1898.		Population in 1897 about.
Tax valuation 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—	<i>Am't Outst'd'g.</i>	Tax valuation 1897.	\$1,200,000
School-house bonds.	\$15,000	Total tax (per M.) '97.	16.50
Floating debt.	3,000	Population in 1890 was.	2,631
Total debt Feb. 1, 1898.	18,000	Population in 1897 (est.)	3,500

State of Florida.

ITS

DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 30 1822) - March 30 1822

Admitted as a State (Act March 3 1845) - March 3 1845

Total area of State (square miles) - - - - - 58,680

State Capital - - - - - Tallahassee

Governor (term exp. Tu. aft. 1st Mon. Jan. 1901) W. D. Bloxham

Secretary of State (till Tu. aft. 1st Mon. Jan. 1901) J. L. Crawford

Treasurer (ad interim term till Jan. 1, 1899) - J. B. Whitfield

Legislature meets biennially in odd years on the Tuesday after the first Monday in April, and sessions are limited to 60 days.

LOANS—	<i>Interest.</i>	<i>Principal.</i>
NAME AND PURPOSE.	<i>P. Ct. Payable.</i>	<i>When Due.</i>
Consol. bonds of 1871.	7	Jan. 1, 1901
Consol. gold bonds of 1873.	6g	J & J Jan. 1, 1903

INTEREST is payable in New York at National Park Bank; also in Tallahassee. Coupons are tax receivable.

TOTAL DEBT, Etc.—The total bonded debt on January 1, 1898, was \$1,275,000, of which \$922,300 bonds were in State funds, leaving \$352,700 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 (including railroads and telegraphs), personal property, total valuation and State tax rate per \$1,000, are given below for the years indicated:

Years.	Real Estate, RR. & Tel'gh.	Personal Property.	Total.	State Tax per \$1,000
1897	\$79,369,887	\$15,747,269	\$95,117,156	\$3.50
1896	79,323,644	16,066,322	95,390,966	2.50
1894	86,679,656	17,464,949	104,144,605	3.25
1892	65,391,271	32,976,743	98,368,014	5.50
1890	75,831,345	16,152,122	91,983,467	....
1887	66,908,163	19,357,499	86,265,662	4.50
1886	.....	.....	76,611,409	4.00

Property is assessed at about 35 per cent of actual value. Valuation of railroads in 1897 was \$18,366,275; in 1892, \$17,061,479; in 1890 \$14,877,014; in 1888 \$14,007,150.

POPULATION OF STATE.—The population of Florida has been as follows in the year named:

1895	464,639	1870	187,748	1840	54,477
1890	391,422	1860	140,424	1830	34,730
1880	269,493	1850	87,445		

The proportion of the colored population was 47.01 per cent in 1890 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 Feb. 1, 1898.	\$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		

DUVAL CO.—S. P. HOLMES, Treasurer.

County seat is Jacksonville.

LOANS—	<i>When Due.</i>	Tax valuation personal.	\$1,454,324
RIVER IMPROV. BONDS 1892—		Tax val., RRs. & teleg.	1,127,321
6s, J&J, \$50,000.	July 1, 1932	Total valuation 1897.	8,939,685
Optional after 1912.		Assessment about $\frac{1}{2}$ actual value.	
5 $\frac{1}{2}$ s, M&N, \$225,000.	Nov. 1, 1932	Tax rate (per \$1,000) '97.	\$17.50
Optional after 1912.		Population in 1890 was.	26,800
Total debt Feb. 1, 1898.		Population in 1895 was.	34,766
Tax valuation, real.	6,358,040		

INTEREST is payable at New York and Jacksonville.

FERNANDINA.—This is the county seat of Nassau Co.

LOANS—	<i>When Due.</i>	Tax valuation, personal.	\$142,020
WATER WORKS—(Gold.)		Total valuation, 1896.	944,180
6s, M&S, \$28,000.	Sept. 1, 1909	Assessment about $\frac{1}{2}$ actual value.	
Opt. after 5 yrs. with 10 p.c. prem.		Total tax per \$1,000.	\$29.75
Total debt Mar. 1, 1898.		Population 1890 was.	2,803
Sinking fund.	3,534	Population 1880 was.	2,562
Net debt Mar. 1, 1898.	24,466	Population in 1895 was.	2,911
Tax valuation, real.	802,160		

INTEREST is payable in Fernandina or in Philadelphia.

JACKSONVILLE.—{ R. D. KNIGHT, Mayor.
J. R. THURBER, Comp.

This is the capital of Duval County.

LOANS—	<i>Interest.</i>	<i>Principal.</i>
NAME AND PURPOSE.	<i>P. Ct. Payable.</i>	<i>When Due.</i>
Water works & imp. bds., g. 5g	M&N $\frac{1}{2}$	May 15, 1924

INTEREST is payable in Jacksonville or New York, and both interest and principal are payable in gold.

ASSESSED VALUATION in 1897 of real and personal property, \$13,242,640; city tax rate (on $\frac{3}{4}$ actual value of property) in 1897 was \$18.00 per \$1,000 inside the fire limits; outside of those limits the rate was \$14.50 per \$1,000.

POPULATION in 1890 was 17,201; in 1880 was 7,650; in 1870 was 6,912. In 1898 it was estimated at 30,000.

JEFFERSON CO.—B. W. PARTRIDGE, Treas'r.

County seat is Monticello.

Bonded debt Feb. 15, 1897.	\$50,700	Total valuation, 1896.	\$1,526,794
County has no floating debt.		Assessm't about $\frac{2}{3}$ actual value.	
Tax valuation, real.	948,765	Population in 1890 was.	15,757
Tax valuation, personal.	346,370	Population in 1880 was.	16,065
Tax valuation.	231,659	Population in 1895 was.	15,007

KEY WEST.—B. B. WHALTON, President Board

of City Commissioners.

County seat of Monroe County.

LOANS—	<i>When Due.</i>	Tax valuation 1895.	\$3,458,040
CITY HALL, ETC.—		Tax valuation, real.	3,209,275
8s, \$60,000.	1902	Tax valuation, personal.	313,000
STREET BONDS—		Total valuation 1893.	3,522,275
5s, May 1, \$95,000.	May 1, 1920	Assessm't from 60 to 65% act. val.	
Subject to call.		State & Co. tax (per \$1,000)	\$14.50
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

TAX FREE.—Bonds are exempt from city tax.

ORLANDO.—{ J. B. PARRAMORE, Mayor.
JAMES K. DUKE, Clerk.

County seat of Orange County.

LOANS—	<i>When Due.</i>	Bonded debt Jan. 1, '98.	\$60,000
FLOATING DEBT—		Floating debt.	3,475
7s, J&D, \$10,000.	Dec. 1, 1908	Total debt Jan. 1, 1898.	63,475
Subject to call after Dec. 1, 1898.		Tax valuation, real.	997,820
GENERAL REVENUE—		Tax valuation, personal	143,895
7s, J&J, \$5,000.	July 1, 1917	Tax valuation, railroad.	28,825
Subject to call after 15 years.		Total valuation 1898.	1,170,540
PUBLIC IMPROVEMENT—		Assessment same as actual value.	
7s, M&N, \$15,000.	Nov. 1, 1911	City tax (per \$1,000) '98.	\$16.00
7s, J&J, \$15,000.	July 1, 1917	Population in 1890 was.	2,856
Subject to call after 15 years.		Population in 1895 was.	2,993
SCHOOL PURPOSES—			
7s, J&D, \$15,000.	Dec. 1, 1908		
Subject to call after Dec. 1, 1898			

INTEREST is payable at the Hanover National Bank, N. Y. City.

PALATKA.—{ GEO. E. GAY, Mayor.
T. B. ANDERSON, Clerk.

This city is the county seat of Putnam County.

LOANS—	<i>When Due.</i>	Net debt Nov. 1, 1897.	\$46,736
BONDS TO RETIRE INDEBTEDNESS		Assessed valuation, real.	999,269
7s, Jan., \$44,000.	Jan. 1, 1909	Assessed val., personal.	154,000
Subject to call at 110.		Total valuation 1897.	1,153,269
Total debt Nov. 1, 1897.	\$44,000	Assessment about $\frac{1}{2}$ actual value.	
Floating debt.	6,459	Total tax (per \$1,000) '97.	\$31.50
Total debt.	50,459	Population 1890 was.	3,039
Sinking fund.	3,723		

* Exempt from town tax.

INTEREST is payable in Palatka and New York.

PENSACOLA.—{ W. E. ANDERSON, Mayor.
GEO. T. MORGAN, Comptroller.

This city is in Escambia County.

LOANS—	<i>When Due.</i>	Tax valuation, real.	\$2,211,860
COMPROMISE BONDS.		Tax valuation, personal.	795,843
*5s, M&N, \$248,400	May 1, 1911	Tax valuation 1897.	\$3,107,703
Bonded debt Mar. 1, '98.	\$248,000	Assessment about 35 p. c. act. val.	
Floating debt.	24,700	Total tax (per \$1,000) '97.	\$36.25
Total debt.	273,700	Population in 1890 was.	11,750
Sinking funds.	62,000	Population in 1897 (est.)	15,000
Net debt Mar. 1, 1898.	211,700		

* 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.

ST. AUGUSTINE.—County seat of St. John's County.

LOANS—	<i>When Due.</i>	Real valuation (est.)	\$6,000,000
5s, M&N, \$85,000g.	May 15, 1927	Population in 1890 was.	4,742
Total debt Oct., 1897.	\$85,000	Population in 1895 was.	4,151
Assessed valuation '97.	1,516,485	Population in 1897 (est.)	6,001

SANFORD.—T. J. APLEYARD, President Board

of Aldermen.—Sanford is in Orange County.

LOANS—	<i>When Due.</i>	Tax valuation.	\$616,340
STREET, SCHOOL & LIGHT BONDS—		Real valuation.	1,500,000
6s, J&J, \$45,000.	Jan. 1, 1914	Population in 1890 was.	2,165
Int. at Nat. Park Bank, N.Y. City.		Population in 1895 was.	1,517
Total debt Apr. 1, 1898.	\$45,000		

TAMPA.—S. L. BIGLOW, Clerk B'd Pub. Works.

Tampa is the county seat of Hillsborough County.

LOANS—	<i>When Due.</i>	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 indebtedness is provided for by tax levy."		

ASSESSED VALUATION in 1897 was \$5,868,619. real value being estimated at \$14,000,000. Tax rate (per \$1,000), \$17.00.

POPULATION in 1890 according to the United States Census was 5,532; population in 1895, State census, was 15,634.

State of Alabama.

ITS
DEBT, RESOURCES, Etc.

Organized as a Territory (Act March 3, 1817) - *Aug. 15, 1817
 Admitted as a State (Act March 2, 1819) - Dec. 14, 1819
 Total area of State (square miles) - - - - - 52,250
 State Capital - - - - - Montgomery
 Governor (term expires Dec.† 1898) - - - - - Jos. F. Johnston
 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 completed its labors, the Act establishing the Territorial Government of Alabama having provided that the Act was to commence and go into force when the Constitutional Convention of Mississippi had "formed a Constitution and State Government for that part of the Mississippi Territory lying west 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. An act of the State Legislature approved Feb. 18, 1895, authorized the Governor to refund the bonds outstanding with new securities bearing such rates of interest as may be deemed best, and maturing in not more than 50 years from date of issue. By another act, also approved Feb. 18, 1895, all bonds authorized to be exchanged under the act approved Feb. 23, 1876, were barred if not exchanged by July 1, 1896.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Sub'n bonds, Class "A" 1876	5	J & J	July 1, 1906	\$6,859,600
do Class "B" 1876	5	J & J	July 1, 1906	578,000
do Class "C" 1876	4	J & J	July 1, 1906	966,000
Fu'd. b'ds to retire 6s of 1880	4	J & J	Jan. 1, 1920	954,000

PAR VALUE OF BONDS.—Class A bonds are \$100, \$500 and \$1,000. Classes B and C bonds \$1,000, and the funding 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 March, 1898, was \$9,357,600.

ASSESSED VALUATION.—The following table shows the valuation of property, rate of taxation and amount of taxes, &c.

Year.	Valuation of Property.	Tax Rate.	Amount of Taxes.
1897.....	\$251,390,134-00	5½ Mills	\$1,354,171-00
1896.....	242,341,796-21	5½ do	1,333,539-74
1895.....	241,338,024-99	.....	1,328,817-39
1893.....	260,172,590-16	5 do	1,302,473-96
1890.....	258,979,575-41	4 do	1,042,618-03
1885.....	172,528,933-32	6 do	1,041,897-74
1880.....	139,077,328-22	6½ do	908,678-55
1876.....	135,535,792-00	7½ do	1,016,518-44

POPULATION OF STATE.—Population of Alabama has been as follows in the years named:

1890.....	1,513,017	1860.....	964,201	1830.....	309,527
1880.....	1,262,505	1850.....	771,623	1820.....	127,901
1870.....	996,332	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 1890.

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 payment 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 payment of the overdue coupons.

LOANS—	When Due.	SEWERS, SCHOOLS, CEMETERY, &c.—
FUNDING BONDS 1893—		
6s, J&D, \$45,000.....	Dec. 1, 1913	6s, J&D, \$150,000.....
PUBLIC BUILDINGS, &c.—		
6s, J&D, \$100,000.....	June 1, 1917	

INTEREST is payable in New York and Anniston.
TOTAL DEBT on Mar. 1, 1898, was \$295,000. All bonds of this city are exempt from taxation.

ASSESSED VALUATION in 1898 of real estate was \$2,777,446; personal property, \$1,248,238; total, \$4,025,684; 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 1898 (est.), 10,000

BESSEMER.—THOMAS F. HUEY, Clerk.
 Situated in Jefferson County.

LOANS—	When Due.	Sinking fund assets.
IMPROVEMENT BONDS—		
9s, g. A&O, \$50,000 g. Apr. 1, 1922		\$500
6s, g. J&J, 29,000 g. July 1, 1939		Net debt Mar. 25, 1898.. 79,500
Interest payable in New York.		Tax valuation, real.....1,400,000
Bond. debt Mar. 25, '98...\$79,000		Tax valuation, personal. 420,500
Floating debt..... 1,000		Total valuation, 1897.....1,820,500
Total debt..... 80,000		Assessment about ½ actual value.
		Total tax (per \$1,000) '97..\$16-50
		Population in 1890 was.....4,544

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.	LOANS—	When Due.
FUNDING BONDS—		IMPROVEMENT BONDS (Pref.)—	
7g, J&D, \$60,000 g.....	1916	6g, J 15 & J, \$150,000 g.....	1924

LOANS—	When Due.	LOANS—	When Due.
PUBLIC IMPROVEMENT—		SANITARY BONDS, 1887—	
6g, M&S, \$300,000 g.....	1919	6g, A. 30 & O., \$50,000 g.....	1917
6g, M. 15 & S., 200,000 g.....	1921	SANITARY & BUILDING—	
6g, J. 15 & J., 150,000 g.....	1922	6g, M. 10 & S., \$50,000 g.....	1917
5g, A&O, 200,000 g.....	1920	6g, M. 15 & S., 50,000 g.....	1918
5g, M. 16 & S., 100,000 g.....	1921	REFUNDING & IMPROVEMENT—	
MARKET HOUSE—		6g, F. 13 & A., \$140,000 g.....	1923
7s, July 1, \$5,000.....	1900	TOWN OF HIGHLANDS (ass'med)—	
Optional at any time.		6g, M. 15 & N., \$75,000, g.....	1921
7s, M. 15 & N., \$5,000.....	1915	SCHOOL BONDS—	
SANITARY BONDS—SERIES I-IV—		7s, July 1, \$20,000.....	1915
8s, A&O, \$30,000.....	1905	Optional after July 29, 1900	
Series I to IV optional after 10 y'rs.		6g, J&D, \$25,000 g.....	1918

INTEREST is mostly payable either in New York, at the Hanover National Bank, or Birmingham. Coupons are all tax receivable.

TOTAL DEBT.—The city's bonded debt on Apr. 1, 1898, was \$1,610,000, floating debt about \$20,000.

ASSESSED VALUATION in 1897 of real estate was \$13,000,000; personal property, \$2,200,000; total, \$15,200,000. City tax (per \$1,000) in 1896 was \$5.00; school tax (per \$1,000), \$2.00. Property is assessed at about one-half of its actual value.

POPULATION in 1890 was 26,178; in 1897 (local estimate) 40,000

CALHOUN CO.—H. B. GLOVER, Treasurer.

LOANS—	When Due.	Tax valuation 1897.....
FUNDING BONDS—		\$8,581,000
6s, A&O, \$75,000.....	June 1, 1917	Real valuation (est.)...20,000,000
Floating debt.....	\$11,500	State & co. tax (per M.) '97..\$11.00
Total debt Apr. 1, 1898.....	86,500	Population in 1890 was...33,119
		Population in 1897 (est.)...5,000

INTEREST is payable at the Hanover Nat. Bank of New York City

COLBERT COUNTY.—County seat is Tuscumbia.

LOANS—	When Due.	Tax valuation, real.....
ROAD BONDS—		\$2,155,336
6s, semi-ann., \$100,000, 1923 & 1933		Tax valuat'n, personal. 1,429,996
5s, J&D, \$100,000.....	June 1, 1932	Total valuation 1895...3,585,332
Bonded debt Oct. 1, '97..	\$200,000	Population in 1890 was...20,189

DECATUR.—{ R. P. BAKER, Mayor. { C. J. POINTER, City Clerk.

LOANS—	When Due.	Tax valuation, real.....
STREET AND SANITARY—		\$512,000
6s, Jan., \$40,000.....	May 3, 1907	Tax valuation, person'l... 710,000
Interest payable in New York.		Total valuation 1897..... 2,122,000
Bonded debt Jan. 1, '98.....	\$40,000	Assessment about ½ actual value.
Floating debt.....	3,000	City tax rate (per \$1,000)...\$5.00
Total debt Jan. 1, 1897.....	43,000	Population in 1890 was...2,765
Water debt (additional)...	900	Population in 1898 (est.)...4,500

EUFULA.—{ P. B. MCKENZIE, Mayor. { L. W. MCLAUGHLIN, Clerk.

LOANS—	When Due.	Tax valuation, personal. \$707,518
REFUNDING BONDS—		Total valuation 1897.....1,540,013
6s, J&J, \$67,050.....	Jan. 1, 1899	Tax rate (per \$1,000).... 10-00
WATER AND SEWER BONDS—		Assessment is ¾ actual value.
6s, J&D, \$67,000.....	June 1, 1926	City property 1897...\$128,000
Bonded debt Mar. 1, '98..\$134,050		Population in 1890 was...4,394
Tax valuation, real.....	\$32,495	Population in 1896 (est.)...7,730

The figures of valuation given above do not include merchandise.
INTEREST is payable at City Treasurer's office, Eufaula. Coupons are tax receivable.

FLORENCE.—{ J. B. WEAKLEY, JR., Mayor. { J. B. WHITE, Clerk.

LOANS—	When Due.	Tax valuation 1897...\$1,402,254
SEWER, &c., BONDS—		Assessment about ¾ actual value.
6s, semi-ann., \$69,000.....	1900	State & co. tax (per \$1,000) \$13-00
Bonded debt Feb. 10, 1898..\$69,000		City tax (per \$1,000)..... 500
Floating debt.....	20,000	Population 1890 was.....6,012
Total debt Feb. 10, 1898..	89,000	Population 1897 (local est.)..8,000

INTEREST is payable in New York at Chemical National Bank.

GADSDEN.—A. L. WOODLIFE, City Clerk.

LOANS—	When Due.	Tax valuation 1897.....
COURT HOUSE AND JAIL—		\$1,402,254
6s, J&D, \$200,000.....	Dec. 1, 1917	Tax valuation, personal. 679,089
6s, M&S, 200,000.....	Mar. 1, 1919	Total valuation 1894...2,422,819
JAIL AND ALMHOUSE—		Actual value "about \$3,500,000."
6s, P&A, \$25,000.....	Aug. 1, 1905	City tax per \$1,000.....\$5.00
Subject to call at any time.		Population 1890 (local cen.) 7,995
ROAD BONDS—		Population 1895 (local est.)12,000
6s, M&N, \$50,000.....	Nov. 1, 1919	Coupons are all tax receivable.
5s, J&J, 50,000.....	July 15, 1920	

INTEREST on all the bonds is payable in New York; on 6s 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 FREE.—All bonds issued by this county are exempt from taxation.

HUNTSVILLE.—E. R. MATTHEWS, Clerk.
 This is the county seat of Madison County.

LOANS—	When Due.	Tax valuation, real.....
MUNICIPAL BONDS—		\$1,743,730
6s, J&J, \$45,000.....	.....	Tax valuation, personal. 679,089
6s, J&J, 40,000.....	1927	Total valuation 1894...2,422,819
SEWER BONDS—		Actual value "about \$3,500,000."
6s, J&D, \$10,000.....	Dec. 1, 1917	City tax per \$1,000.....\$5.00
WATER BONDS (1st mort.)—		Population 1890 (local cen.) 7,995
6s,	1907	Population 1895 (local est.)12,000
Subject to call at any time.		Coupons are all tax receivable.

JEFFERSON CO.—K. F. HAWKINS, Treas.

LOANS—	When Due.	Tax valuation, real.....
COURT HOUSE AND JAIL—		\$1,743,730
6s, J&D, \$200,000.....	Dec. 1, 1917	Tax valuation, personal. 679,089
6s, M&S, 200,000.....	Mar. 1, 1919	Total valuation 1894...2,422,819
JAIL AND ALMHOUSE—		Actual value "about \$3,500,000."
6s, P&A, \$25,000.....	Aug. 1, 1905	City tax per \$1,000.....\$5.00
Subject to call at any time.		Population 1890 (local cen.) 7,995
ROAD BONDS—		Population 1895 (local est.)12,000
6s, M&N, \$50,000.....	Nov. 1, 1919	Coupons are all tax receivable.
5s, J&J, 50,000.....	July 15, 1920	

INTEREST on all the bonds is payable in New York; on 6s 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 FREE.—All bonds issued by this county are exempt from taxation.

MADISON CO.—County seat is Huntsville.

LOANS—	When Due.	ROAD BONDS—(Con.)—
ROAD BONDS—		5s, J&J, \$50,000.....
5s, J&J, \$50,000.....	Jan. 1, 1919	Optional after Jan. 1, 1919
Optional after Jan. 1, 1909		5s,
		\$22,500.....
		1920

LOANS -	
ROAD BONDS—(Con.)—	
5s,	\$25,000.....1925
Optional after 1915	
5s,	\$25,000.....1935
Optional after 1925	
Total debt Feb. 1, '98...	\$172,500

Tax valuation, real.....\$5,521,012
 Tax valuation, personal 2,824,060
 Total valuation 1897... 8,345,072
 Assessment about 3/4 actual value.
 St. & Co. tax (per \$1,000) '97..\$11.50
 Population in 1890 was.....38,119
 Population in 1898 (est.)...50,000

TAX FREE—All of the city's bonds are exempt from city and county tax.

SHEFFIELD.—Sheffield is in Colbert County.

LOANS—	
IMPROVEMENT BONDS—	
8s, M&N, \$900.....	1909
6s, J&J, 78,000.....	1909
INTEREST payable in N. Y.	
Floating debt.....	\$1,338

Total debt (last returns) \$80,238
 Tax valuation 1894.....1,328,952
 Real valuation (about)...2,000,000
 Total tax (per \$1,000)l... \$15.50
 Population 1890 was.....2,731

MARION.—This city is in Perry County.

LOANS—	
WATER-WORKS BONDS—	
6s, M&N, \$25,000....	May 1, 1925
Subject to call after May 1, 1905	
Total debt (last returns)	\$25,000

Tax valuation 1894.....\$418,685
 Real valuation (est.).... 650,000
 Population in 1890 was.....1,982
 Population in 1880 was.....2,074
 Population 1895 (estimated) 2,200

INTEREST is payable by N. W. Harris & Co., New York. Both principal and interest are payable in gold.

MOBILE.—J. CURTIS BUSH, 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—	
NAME AND PURPOSE.	
Funding bonds of 1881.....	4-5 J & J Jan. 1, 1906 \$2,259,992
Subject to call at 100.	

The city the present year (1898) invited bids for \$250,000 sewer bonds and \$500,000 water-works bonds.

PAR VALUE OF BONDS—The bonds are for \$500 each.

INTEREST is payable in New York City at the Mercantile National Bank; also in Mobile at the First National Bank. The bonds bear 4 per cent to Jan. 1, 1901; thereafter 5 per cent.

TOTAL BONDED DEBT Aug. 24, 1897, was \$2,259,992. Of the funding bonds of 1881 about \$250,000 stand better in the market than the rest because they are endorsed with the statement that they represent the purchase money for certain wharf property and are secured by a vendor's lien on said property. An act of the Legislature requires the city to levy a tax of 3/4 of one per cent on its valuation to provide for the payment of principal and interest of the bonds of 1881. After the payment of interest the surplus remaining from this tax is applied to the redemption of the bonds, after drawing by lot, at par, bonds so redeemed being canceled.

ASSESSED VALUATION for 1896 of real estate was \$10,303,555; of personal property, \$4,252,872; total, \$14,556,427; total tax (per \$1,000) \$13.50, of which \$6.00 was city proper tax and \$7.50 was special bond tax.

POPULATION—The population in 1890 was 31,076; in 1880 was 29,132; in 1870 was 32,034. In 1897 it was estimated at 37,000.

MOBILE COUNTY.—S. G. STONE, Treasurer.

County seat is Mobile.

LOANS—	
TO PAY DEBT—	
8s, F&A, \$25,000....	Feb. 1, 1909
REFUNDING—	
6s, M&S, \$143,000....	Mar. 1, 1908
5s, J&D, 169,000....	June 1, 1911

Total debt Feb. 1, 1898. \$337,000
 Tax valuation, 1897.....20,367,352
 Tax valuation 1896. 19,215,531
 Assessment full value.
 Total tax (per \$1,000).... \$12.00
 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 taxation by special law; all others actually.

MONTGOMERY.—JOHN H. CLISBY, Mayor.

C. P. HARDAWAY, Clerk.

Montgomery is the County seat of Montgomery County.

Interest has been paid promptly since the compromise in 1877.

LOANS—	
a COMPROMISE RR. BONDS—	
5s, J&J, \$468,100....	Jan. 1, 1907
b MARKET HOUSE BONDS—	
5s, J&J, \$80,950....	July 2, 1907
c PAYING BONDS—	
5s, M&N, \$150,000....	1927
5s,	15,000.....
5s,	12,500.....

LOANS—	
c SANITARY SEWERAGE—	
6s, J&J, \$150,000....	May 1, 1918
d STREETS, SCHOOLS, &c.—	
6s, J&J, \$95,000....	Jan. 1, 1921
e CITY BONDS—	
6s, J&J, \$250,000....	Jan. 1, 1924
6s, Apr. 1, 16,000....	Apr. 1, 1916
f WATER WORKS BONDS—	
4 1/2s, A&O, \$600,000.	Apr. 1, 1928

a \$50, \$500 and \$1,000. b \$50 and \$500. c \$500 and \$1,000. d \$1,000

INTEREST is payable in New York. Coupons are tax receivable.

TAX FREE—All bonds issued by this city are exempt from taxation.

TOTAL BONDED DEBT Oct. 1, 1897, \$1,237,550; sinking fund, \$43,000; net debt, \$1,194,550. The city owns \$48,000 South & North Alabama RR. bonds.

ASSESSED VALUATION.—In 1897 of real estate, \$8,683,366; personal property, \$3,965,682; total, \$12,249,048. Total tax rate in 1896 (per \$1,000), \$21.25, including State tax, \$5.00; county tax, \$5.00; city tax proper, \$11.25. Property assessed at from 3/4 to 3/4 of its actual value.

POPULATION.—In 1890 it was 21,883, in 1880 it was 16,713; in 1897 (local estimate), 35,000.

MONTGOMERY CO.—W. D. BROWN, President Board of Revenue.

County seat is Montgomery.

LOANS—	
COURT HOUSE BONDS—	
6s, A&O, \$45,000....	April 1, 1907
ROAD & BRIDGE BONDS—	
5s, A&O, \$200,000....	.....
(Total authorized issue \$300,000)	
Bonded debt Feb. 1, '98	\$245,000

Tax valuation, real...\$13,250,000
 Tax valuation, pers'l... 7,350,000
 Total valuation 1897... 20,600,000
 State & Co. tax (per M.) '97..\$10.00
 Population in 1890 was.....56,175
 Population in 1880 was.....52,352
 Population in 1897 (est.)...80,000

OZARK.—W. W. KIRKLAND, Mayor.

This city is in Dale County.

LOANS—	
IMPROVEMENT BONDS—	
6s, J&J, \$20,000....	Jan. 1, 1924
Tax valuation real.....	\$270,000
Tax valuation personal..	235,000

Total valuation 1897.....\$555,000
 City tax (per \$1,000) '97... 5.00
 Population in 1890 was.....1,195
 Population in 1898 (estim'd) 3,000

SELMA.—MARCUS J. MEYER, Mayor.

H. L. SHELLEY, Treasurer.

Selma is in Dallas County.

LOANS—	
REFUNDING BONDS—	
4s, J&J, \$372,000....	July 1, 1919
Interest payable at Selma.	
Bonded debt Jan. 1, 1898	\$372,000
Floating debt about....	8,000
Total debt.....	388,000
Sinking fund.....	20,000

Net debt Jan. 1, 1898.. \$368,000
 Tax valuation, real.... 3,054,710
 Tax valuation, pers'al.. 1,958,528
 Total valuation 1897... 5,013,238
 Assessment is 3/4 actual value.
 Total tax (per \$1,000).....\$15.00
 Population in 1890 was.....7,622
 Population in 1897 (est.)...15,000

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 3/4 per cent interest on their bonds for five years.

LOANS—	
BUILDING BONDS—	
6s, J&J, \$20,000....	Jan. 1, 1932
IMPROVEMENT BONDS—	
6s, J&J, \$10,000....	Jan. 1, 1908
SCHOOL BONDS—	
7s, J&J, \$12,000....	July 1, 1906
SEWER BONDS—	
6s, M&N, \$35,000 g....	May 1, 1920

Bonded debt Feb. 1, '97. \$77,000
 Floating debt..... 5,000
 Total debt..... 82,000
 Tax valuation 1896..... 950,000
 Real valuation (about) . 3,000,000
 Total tax (per \$1,000).....\$15.00
 Population in 1890 was.....2,063
 Population in 1895 (est.)...5,000

INTEREST at Nat. Park Bank New York City.

TROY.—JOHN GAMBLE, Clerk and Treasurer.

County seat of Pike County.

LOANS—	
ELECTRIC LIGHT—	
6s, F&A, \$20,000....	Feb. 1, 1911
IMPROVEMENT BONDS—	
6s, J&J, \$30,000....	Feb. 1, 1924
RAILROAD AID—	
5s, Mar., \$19,500....	Mar. 1, 1901
SCHOOL BONDS—	
6 g., M&S, \$20,000g.,	Mar. 1, 1925

WATER BONDS—
 6s, semi-ann., \$50,000 Feb. 1, 1924
 Total debt Apr. 1, 1898.. \$139,500
 Tax valuation, 1897.....1,100,000
 Real valuation (about) . 2,500,000
 Population 1890 was.....3,449
 Population 1880 was.....2,294
 Population in 1898 (est.)...4,000

INTEREST on 6s is payable in New York; on 5s in Troy.

The railroad aid bonds are provided for by a levy and collection of special tax for that purpose.

The city owns the electric light plant, but the revenue derived from incandescent lighting does not defray expenses of running.

TUSCALOOSA.—This city is in Tuscaloosa County.

Total debt (last returns) \$112,000
 Tax valuation.....2,000,000
 Real valuation.....\$4,500,000
 Population (about).....6,500

UNION SPRINGS.—J. D. NORMAN, Mayor.

P. L. COWAN, Clerk.

Union Springs is in Bullock County.

LOAN —	
RAILROAD AID BONDS—	
4s, Nov., \$21,000....	1905
Subject to call at option of city.	
WATER-WORKS BONDS—	
6s, A&O, \$20,000....	1925
Total debt Feb. 1, 1898...	\$41,000
Sinking fund.....	2,500
Net debt Feb. 1, 1898....	38,500

Tax valuation, real.....\$367,185
 Tax valuation, personal. 283,687
 Total valuation 1896.... 650,872
 Assessment about 3/4 actual value.
 City tax (per \$1,000).....\$10.00
 Population in 1890 was.....2,049
 Population in 1880 was.....1,862
 Population in 1896 (est.)...3,000

TAX FREE.—All bonds of the city are exempt from taxation.

State of Mississippi.

ITS
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. 1900) - - - - A. J. McLaurin
 Secretary of State (term exp. Jan. 1900) - - - - J. L. Power
 Treasurer (term expires Jan. 1900) - - - - A. Q. May
 Legislature meets quadrennially in leap years the Tuesday after the first Monday in January, with a special session the second year following the leap year. Regular or quadrennial sessions are not limited, but special sessions are limited to 30 days, unless the Governor by proclamation shall extend the sitting, and only revenue and appropriation bills can be considered, "except such other matters as may be acted upon at an extraordinary session called by the Governor."

*This is the date of the organization of the old Mississippi Territory, which was divided up into two parts when the State was created.

HISTORY OF DEBT.—For history of the State debt of Mississippi see STATE AND CITY SUPPLEMENT of April 1894, page 170.

LOANS—	
NAME AND PURPOSE—	
State Bonds, 1886.....	6 g. Jan. 1, 1907 \$500,000
Do do 1880.....	4 Jan. 1, 1919 103,000
Do do 1896.....	5 J. & J. Jan. 1, 1906 400,000
Optional after Jan. 1, 1901.	

INTEREST is payable in Jackson.

TOTAL DEBT.—Mississippi's total indebtedness on Oct. 1, 1897 (including \$1,512,512 of debt for school funds, &c., on which interest alone has to be paid), was \$2,633,292, and of this amount a large proportion was held by various State funds. The State borrowed in October, 1897, \$55,000 at 5 per cent, due on or before January 10, 1899.

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 Total valuation for 1897 includes railroads, telegraph, etc., amounting to \$24,682,876:

Real Estate.		Personal Property.		Total Assessed Valuation.		Tax rate per \$1,000	
1897.....	\$113,210,931	\$44,994,791	\$182,888,592	\$182,888,592	\$6.50		
1896.....			177,312,169	177,312,169	6.00		
1893.....	113,409,358	47,540,169	160,949,527	160,949,527	5.00		
1890.....	116,079,457	49,767,877	165,847,334	165,847,334	4.00		
1888.....	90,985,697	42,721,082	133,706,779	133,706,779	4.00		

POPULATION OF STATE.—The population of Mississippi has been as follows in the years named:

Table with 4 columns: Year, Population, Year, Population. Rows: 1890 (1,289,600), 1860 (791,305), 1830 (136,621); 1880 (1,131,597), 1850 (606,526), 1820 (75,448); 1870 (827,922), 1840 (375,651), 1810 (31,306).

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 in 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.—JOHN F. JENKINS, Auditor.

Table with 2 columns: Description, Amount. Rows: County seat is Natchez; BRIDGE BONDS—5s, \$16,000; Bonded debt Jan. 18, '98, \$220,200; Floating debt, 12,500; Total debt, 232,700; Sinking fund, 7,569; Net debt Jan. 18, 1898, \$225,130; Tax valuation, real, 3,319,083; Tax valuation, personal, 1,510,965; Total valuation 1897, 4,830,048; State & Co. tax (per \$1,000), \$16.00; Population 1890 was, 26,031.

BILOXI.—Biloxi is in Harrison County.

Table with 2 columns: Description, Amount. Rows: LOANS—CITY HALL & MARKET BONDS—7s, M&S, \$15,000, Mar. 14, 1900; Int. at Chem. Nat. Bank, N.Y. City; Total debt (last returns), \$15,000; Tax valuation 1894, \$673,894; Real valuation (about), 1,500,000; Population in 1890 was, 3,234; Population in 1880 was, 1,540; Population in 1895 (est.), 5,000.

BOLIVAR COUNTY.—County seat is Rosedale.

Table with 2 columns: Description, Amount. Rows: LOANS—RAILROAD BONDS—6s, May, \$150,000, May 15, 1918; Tax valuation, real, \$2,497,592; Tax val'n, pers'l & RR., \$1,753,237; Total valuation 1897, 4,250,829; State tax (per \$1,000) 1897, \$6.50; Population 1890 was, 29,980.

COAHOMA COUNTY.—C. H. FANT, President Board of Supervisors.

Friars Point is the county seat. As we go to press the county is offering for sale on May 2, 1898, \$35,000 of 5 per cent 25-year refunding bonds.

Table with 2 columns: Description, Amount. Rows: Bonded debt Mar. 1, '98, \$80,000; Sinking fund, 20,000; Net debt Mar. 1, 1898, 60,000; Assessed valuation, real, 1,972,815; Assessed val'tion, pers'l, 631,718; Total valuation 1897, \$2,604,533; Assessment about 1/2 actual value; Population in 1890 was, 18,342; Population in 1898 was, 25,000.

COLUMBUS.—COL. W. D. HUMPKINS, 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, it is expected, by the issue of a new loan at a lower rate of interest.

Table with 2 columns: Description, Amount. Rows: LOANS—RAILROAD AID BONDS—6s, F&A, \$98,500, Sept. 1, 1902; Subject to call; Interest payable at Columbus; Total debt Feb. 1, 1898, \$98,500; Tax valuation, real, 1,453,779; Tax valuation, personal, \$557,702; Total valuation 1897, 2,011,481; Assessment about 3/4 actual value; Total tax (per \$1,000), \$18.87 1/2; Population 1890 was, 4,559; Population 1897 (est.), 6,000.

GREENVILLE.—J. M. LEE, Clerk and Auditor.

Greenville is in Washington County.

Table with 2 columns: Description, Amount. Rows: LOANS—RAILROAD AID BONDS—8s, Mar. 1, \$47,500, Sept. 1, 1907; 6s, May 1, 25,000, May 1, 1908; 6s, Feb. 10, 50,000, Feb. 10, 1915; REFUNDING BONDS—6s, J&J, \$50,000, Jan. 1, 1928; WATER WORKS BONDS—6s, \$65,000, 1916; Bond. debt Feb. 1, 1898, \$237,000; Tax valuation, real, 2,245,975; Tax val., pers. & banks, 868,637; Tax valuation, railroads, 52,467; Total valuation 1897, 3,167,079; Assessment same as actual value; Total tax (per \$1,000), \$30.00; Population in 1890 was, 6,558; Population in 1897 (est.), 9,000.

INTEREST on all bonds is payable in New York. TAX FREE.—The above-mentioned bonds are exempt from city tax. CITY PROPERTY.—The water works, the property of the city, are valued at \$100,000 to \$150,000.

GRENADA.—W. F. HALLAM, Clerk.

This town is the county seat of Grenada County.

Table with 2 columns: Description, Amount. Rows: LOANS—ELECTRIC LIGHT, WATER AND SEWER—6s, s-a, \$40,000, July 1, 1917; 6s, s-a, 15,000, Dec. 1, 1917; Interest payable at the Hanover National Bank, New York; Bonded debt Dec. 11, '97, \$55,000; Floating debt, \$1,000; Total debt Dec. 11, 1897, 56,000; Assessed valuation 1897 (estimated), 800,000; Assessment about 3/4 actual value; Tax rate (per M.) 1897, 22.50; Population 1890, 2,416; Population 1897 (est.), 2,500.

HINDS CO.—S. B. THOMAS, Treasurer.

Table with 2 columns: Description, Amount. Rows: County seats are Raymond and Jackson; Bonded debt Feb. 15, '98, \$180,000; County has no floating debt; Sinking fund, 16,000; Net debt Feb. 15, '98, 164,000; Tax valuation, real, 5,096,118; Tax valuation, per. & RR., \$3,425,495; Total valuation 1897, 8,521,613; State tax (per \$1,000) '97, \$6.50; Population 1890 was, 39,279.

JACKSON.—RAMSEY WHARTON, Mayor. D. P. PORTER, JR., Clerk.

Table with 2 columns: Description, Amount. Rows: County seat of Hinds County and State capital; LOANS—SCHOOL BONDS—6s, Jan., \$24,300, Jan. 1, 1909; Subject to call after 5 years; 6s, \$15,000, Aug. 1, 1917; COLORED PUBLIC SCHOOL—6s, Dec., \$7,500, Dec. 31, 1915; Subject to call after 5 years; Total debt Feb. 1, '98, \$46,800; City has no sinking fund; Tax valuation, real, \$2,142,680; Tax valuat'n, personal, 1,370,322; Total valuation 1897, 3,513,000; Assessment is 3/4 actual value; City tax (per \$1,000), \$13.00; Total tax (per \$1,000), 24.75; Population 1890 was, 5,920; Population 1898 about, 12,000.

INTEREST is payable at Jackson Miss. TAX FREE.—All of the city's bonds are exempt from taxation.

MADISON COUNTY.—F. M. HOWARD, Treas.

Table with 2 columns: Description, Amount. Rows: County seat is Canton; LOANS—RAILROAD AID BONDS—7s, 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; Tax val., per., RR. & tel., \$1,289,480; Total valuation 1897, 3,992,320; Assessment about 1/2 actual value; State & Co. tax (per M.) '96, \$13.00; Population in 1890 was, 27,321; Population in 1897 (est.), 30,000.

MERIDIAN.—E. H. DIEHL, Mayor. I. A. MOOSER, Clerk.

Table with 2 columns: Description, Amount. Rows: This is the county seat of Lauderdale County; LOANS—MARKET BONDS—5s, J&J, \$9,400, (\$700 yearly.); PAYING BONDS—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; SEWER BONDS—6s, May 1, \$100,000, May 1, 1924; Bond. debt Mar. 18, '98, \$ 58,700; Floating debt, 45,394; Total debt Mar. 18, '98, 304,094; Special funds on hand, 69,527; Tax valuation 1896, 4,569,506; Actual valuation 1896, 6,000,000; Tax rate (per \$1,000) '96, \$15.00; Population in 1890 was, 10,624; Population 1896 (local est.), 15,000.

INTEREST is payable at the National Park Bank, New York City.

MISSISSIPPI LEVEE DISTRICT.—W. E. MONTGOMERY, Secretary and Treasurer.

Table with 2 columns: Description, Amount. Rows: LOANS—LEVEE CONSTRUCTION—6s, J&J, \$250,000, Jan. 1, 1918; Subject to call at any time; 6s, J&J, \$163,500, June 1, 1920; Subject to call at any time; 6s, J&J, \$36,500, Sept. 1, 1922; Subject to call at any time; 6s, J&J, \$500,000, Apr. 1, 1930; Subject to call after Apr. 1, 1910; 6s, J&J, \$200,000, May 1, 1924; Total debt Aug. 1, 1897, \$1,150,000; District has no sinking fund; Tax valuation '97 abt., \$16,500,000; Assessment is 1/2 actual value; Total tax (per \$1,000) '97, \$15.00.

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 Greenville, 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.

Table with 2 columns: Description, Amount. Rows: Natchez is the county seat of Adams County; LOANS—CITY IMP. BONDS—6s, Jan., \$37,000, in 20 years; Subject to call after 5 years; N. O. & N.W. RR. BONDS—6s, May, \$320,000, May 1, 1920.

INTEREST.—Interest is payable at City Treasury. BONDED DEBT Feb. 1, 1898, was \$357,000; floating debt, \$13,643; total debt, \$360,643; sinking fund assets, \$9,007; net debt, \$351,636.

ASSESSED VALUATION in 1897 of real estate was \$2,916,705; personal property, \$1,430,000; total, \$4,346,705; total tax (per \$1,000), \$33.00. Property is assessed at about 66 per cent of its actual value.

POPULATION.—In 1890 it was 10,101; in 1880 it was 7,058; in 1898 it was estimated at 14,000.

PORT GIBSON.—THOMAS M. REA, Clerk.

Table with 2 columns: Description, Amount. Rows: This city is the county seat of Claiborne County; LOANS—WATER WORKS AND ELECTRIC LIGHT BONDS—6s, \$23,000, Aug. 2, 1917; Bonded debt Aug. 2, '97, \$23,000; Assessed valuation, real, 351,520; Assessed val. personal, 373,363; Total valuation 1897, \$724,883; Assessment about 3/4 actual value; Tax rate (per M.) '97 (city and school), \$8.75; Population 1890, 1,524; Population 1897 (est.), 2,000.

SCRANTON.—H. S. ROURKE, Town Clerk.

Table with 2 columns: Description, Amount. Rows: County seat of Jackson County; LOANS—WATER AND ELECTRIC LIGHT BONDS—6s, Sept. 1, \$25,000, Sept. 1, 1917; Optional after 1902; Total debt 1897, \$25,000; Cash on hand, 2,000; Interest payable in New York City; Tax valuation, real, \$204,545; Tax valuation, personal, 102,638; Total valuation 1896, 307,083; Actual value (est.), 750,000; Population in 1890 was, 1,353; Population in 1896 was, 1,774; Population in 1897 (est.), 2,500.

SUNFLOWER CO.—W. P. GRESHAM, Treas.

Table with 2 columns: Description, Amount. Rows: County seat is Indianola; LOANS—RAILROAD BONDS—7s, J&J, \$75,000, Jan. 1, 1901; Total debt Jan. 1, 1898, \$75,000; Interest payable in New York City; Tax valuation 1897, \$1,952,314; Assessment about 3/5 actual value; County tax (per \$1,000), \$9.00; Assessment about 1/2 actual value; Population in 1890 was, 9,384; Population in 1898 (est.), 12,000.

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.

Vicksburg is the county seat of Warren County. By the provisions of its charter the city is obliged to levy a tax to meet the interest on its bonds, and to apply any surplus of the sum so raised, after payment of interest, to the purchase of bonds at or below par.

Table with 2 columns: Description, Amount. Rows: LOANS—COMPROMISE BONDS—5s, F&A, \$325,650, 1921; Redeemable \$10,000 yearly; SCHOOL BONDS—5s, \$1,600, 1917; Redeemable \$1,000 yearly; LOANS—L. N. O. & T. RR. BOND INT' ST.—5s, F&A, \$100,000, 1916; Bonds held by UNION NAT. BANK—, \$2,850.

INTEREST is payable in Vicksburg. All coupons are tax-receivable. TAX FREE.—The bonds are all exempt from taxation.

BONDED DEBT on January 1, 1898, was \$428,450; floating debt \$82,313; total debt, \$510,763.

ASSESSED VALUATION in 1897 of real estate was \$5,600,000; of personal property, \$1,175,000; total, \$6,775,000; total tax rate (per \$1,000), \$20.00. Property is assessed at 2/3 of its actual value.

POPULATION in 1890 was 13,373; in 1880 was 11,814; in 1870 was 12,443. The population in 1897, according to local figures, is about 16,000.

WASHINGTON CO.—T. H. HOOD, Clerk and Auditor.

County seat is Greenville. LOANS—When Due. County has no floating debt. COURT HOUSE BONDS—Tax valuation, real...\$1,501,583

WEST POINT.—J. R. BRINKER, City Clerk.

County seat of Clay County. LOANS—When Due. Tax valuation '97 (est.) \$800,000 WATER WORKS BONDS—Real valuation (est.)... 1,000,000

CITIES, COUNTIES AND TOWNS

IN THE

STATE OF LOUISIANA.

ATCHAFALAYA BASIN LEVEE DIST. A. D. BARROW, Secretary. Port Allen, Post Office.

LOANS—When Due. Assessed valuation '97 \$12,721,728 CONSTRUCTION BONDS—Actual value about... 20,000,000

BATON ROUGE.—

Capital of the State and county seat of East Baton Rouge County. LOANS—When Due. Tax valuation, personal \$400,000

FRANKLIN.—County seat of St. Mary Parish.

LOANS—When Due. Tax valuation 1897... \$450,000 WATER WORKS BONDS—Real valuation... 1,300,000

LAFOURCHE BASIN LEVEE DISTRICT.—Do aldsonville. Post Office.

LOANS—When Due. Int. payable Whitney Nat. Bk., N.O. CONSTRUCTION & MAINT.—Assessed valuation '95 \$8,463,495

LAKE BORGNE LEVEE DISTRICT.—

JOHN DYMOND, President, Board of Commissioners. H. S. BELL, Secretary. NEW ORLEANS, Post Office. LOANS—When Due. Assessed valuation—

NEW ORLEANS.—WALTER C. FLOWER, Mayor.

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 \$8,998,500, thus enabling it to pay all its maturing loans

LOANS—When Due. PREMIUM BONDS, 1875—5s, J&J, \$5,308,840...As drawn STREET IMPROVEMENTS, '71, Q.—7-3s, F&A, \$10,000...Feb. 1, 1911

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.

Table with columns: Date (Jan. 1, '98, July 1, '97, Jan. 1, '96, Apr. 1, '95), Total bonded debt, Floating debt.

PREMIUM BONDS.—The premium bonds (\$20 each) receive no interest till drawn by lot for payment, and then they receive principal with simple interest from July 15, 1875. They also get a premium if they happen to draw a prize, 2,352 prizes aggregating \$100,000 being distributed yearly among the drawn bonds.

The drawings to determine which bonds shall receive prizes (ranging from \$20 to \$5,000) occur just before the bonds are paid. Drawn premium bonds are receivable by the city for all dues, licenses, taxes and debts of any description at their face value and interest.

DEBT LIMITATION.—The act of the Legislature authorizing the premium bonds forbade the city to increase its debt in any manner until the premium bonds are paid.

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

Table with columns: Years, Real Estate, Personal Property, Total Ass. Valuation, Rate of Tax p. \$1,000.

City tax (per \$1,000) for 1896 was \$20.00. 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. MCKELAR, Mayor. N. B. MURFF, Comptroller.

Shreveport is the county seat of Caddo County. LOANS—Interest—Principal. NAME AND PURPOSE. Rate. Payable. When Due. Outstand'g

State of Louisiana.

ITS

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

*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 Louisiana see STATE AND CITY SUPPLEMENT of April 1894, pages, 171 and 172.

Debt on which the State is paying interest is about as follows:

Table with columns: NAME OR PURPOSE, Interest, Principal, P. Ct. Payable, When Due, Outstand'g.

INTEREST is payable by Winslow, Lanier & Co., New York City and by Louisiana National Bank, New Orleans.

FISCAL AGENTS.—The fiscal agents of the State are the New Orleans Nat. B'k, the Louisiana Nat. B'k and the Hibernia Nat. B'k at New Orleans, and the Bank of Baton Rouge at Baton Rouge.

TOTAL DEBT.—The subjoined statement shows Louisiana's total bonded debt on Feb. 15, 1898.

Table with columns: Description of debt, Amount.

The baby bonds are 3 per cents and were due in 1886. They were issued to fund certain obligations of charitable institutions. No interest 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 considers 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, \$875,000; 8 per cent State bonds issued to said road, \$2,500,000; 8 per cent bonds issued to the N. O. Mobile & Chattanooga R.R. \$70,000; 7-30 per cent bonds issued to the Mississippi & Mexican Gulf 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:

Table with columns: Years, Total Assessed Valuation.

POPULATION OF STATE.—The population of Louisiana has been as follows in the years named:

Table with columns: Year, Population.

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.

TOTAL DEBT, ETC.—Total debt on Feb. 1, 1898, was \$140,500; sinking funds, \$8,669; making the net debt, \$131,831.

TAX FREE—All bonds of this city are exempt from taxation.

ASSESSED VALUATION in 1897 of real estate was \$2,797,720; personal property \$937,800; total valuation \$3,735,520; the total tax rate for 1897 (including State tax \$6, parish or county tax \$14 and city tax \$18.50) was \$38.50 per \$1,000. The assessment is about 30 per cent of the actual value.

POPULATION in 1890 was 11,979; in 1898 (est.) 20,000.

LEVEE DISTRICTS.

On May 1, 1896, the bonded debt and also the amount of bonds authorized for the levee districts named was as follows:

DISTRICT—	Bonds Authorized.	Bonds 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 Boeuf Levee District.....	250,000	250,000
Tensas Basin Levee District.....	150,000	150,000

State of Arkansas.

ITS

DEBT, RESOURCES, ETC.

Organized as a Territory (Act of March 2, 1819) - July 4, 1819

Admitted as a State (Act of June 15, 1836) - June 15, 1836

Total area of State (square miles) - - - - - 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) - - Ransom 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.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	When Due.	When Due.	Outstand'g.
Funding bonds of 1869 (non Holfords) blue Nos.....	6	J & J July, 1, 1899	July, 1, 1899	\$144,000
Overdue int't since July, '73..			Overdue.	202,470
Funding bonds of 1870 (non Holfords) red Nos.....	6	J & J July, 1, 1900	July, 1, 1900	374,000
Overdue interest.....			Overdue.	513,555
Funding bonds of 1875 ("Loughboroughs") reissued since '85..	6	J & J July, 1, 1905	July, 1, 1905	506,000
Overdue interest.....			Overdue.	266,280
Real Estate Bank "A," 1838.....	6	J & J Oct., 1861	Oct., 1861	500,000
Overdue int't since July, '42..			Overdue.	1,490,520
Real Estate Bank "C," 1838.....	6	J & J Oct., 1861	Oct., 1861	5,000
Overdue int't since July, '42..			Overdue.	16,425
State Bank 6 per cents, 1838.....	6	J & J Jan. 1, 1868	Jan. 1, 1868	44,000
Overdue int't since July, '42..			Overdue.	144,540
State Bank 5 per cents.....	5	Jan. 1, 1887	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.....	\$4,218,752	\$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:

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	When Due.	When Due.	Outstand'g.
Holford funding bonds of 1870..	6	J & J Jan. 1, 1900	Jan. 1, 1900	\$1,370,000
Levee bonds.....	7	J & J 1900	1900	1,986,773
Little Rock & Fort Smith RR.....	7	A & O 1900	1900	1,000,000
Memphis & Little Rock RR.....	7	A & O 1899	1899	1,200,000
Little R'k Pine Blf. & N. O. RR.....	7	A & O 1900	1900	1,200,000
Miss. Ouachita & Red River RR.....	7	A & O 1900	1900	600,000
Arkansas Central RR.....	7	A & O Apr. 1, 1900	Apr. 1, 1900	1,350,000

ASSESSED VALUATION.—The State's assessed valuation and tax rate at different periods have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax rate per \$1000
1895.....	\$.....	\$.....	\$173,758,764	\$.....
1894.....	.....	.....	173,762,244	.....
1893.....	100,809,742	72,716,742	173,526,484	5.00
1892.....	102,449,430	72,379,406	174,828,836	.....
1890 (est.).....	.....	.....	185,000,000	5.00
1889.....	108,407,462	64,001,035	172,408,497	5.00
1886.....	85,750,633	54,152,058	139,902,691	.....
1876.....	61,892,881	39,971,308	101,864,189	10.00
1870.....	63,102,304	31,426,539	94,528,843	.....
1860.....	63,254,740	116,956,590	180,211,330	.....

POPULATION OF STATE.—The population of Arkansas has been as follows in the years named:

1890.....	1,128,179	1860.....	435,450	1830.....	30,388
1880.....	802,525	1850.....	209,897	1820.....	14,255
1870.....	454,471	1840.....	97,574	1810.....	1,062

The proportion of the colored population was 27.59 per cent in 1890 against 26.25 per cent in 1880. In numbers blacks were 311,227 in 1890; 210,666 in 1880; 122,169 in 1870; 111,259 in 1860; 47,708 in 1850.

CITIES, COUNTIES AND TOWNS
IN THE
STATE OF ARKANSAS.

BENTONVILLE.—{ C. M. RICE, Mayor.
I. C. CASEY, Recorder.

County seat of Benton County.

LOANS— When Due. Tax valuation, personal..\$250,000

WATER WORKS BONDS— Total valuation 1897..... 517,000

6s,.....\$27,000.....1902-1917 Total tax (per \$1,000), '97 \$17.50

Total debt Feb. 1, 1898...\$27,000 Population in 1890 was.....1,677

Tax valuation, real..... 267,000 Population in 1897 (est.)...2,200

CHICOT COUNTY.—County seat is Lake Village.

LOANS— When Due. Tax valuation, personal. \$312,788

COUNTY BONDS— Total valuation 1895....1,243,751

.....\$200,000..... Population 1890 was.....11,419

Total debt (last returns) \$200,000 Population 1880 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— Interest. Principal.

NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g.

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, 1898, was \$170,350.

ASSESSED VALUATION in 1897 of real estate was \$1,290,420; personal property, \$412,067; total, \$1,702,487; City tax rate (per \$1,000), \$12.00; school tax, \$5.00; State tax, \$5.00; county tax, \$7.00; total, \$29.00. In addition to the foregoing, part of the real estate is liable for a levee tax of \$20 per \$1,000. Real estate is assessed at "about 1/2 its actual value."

POPULATION in 1890 was 5,189; in 1898 (estimated) 7,000.

JEFFERSON CO.—J. Y. SAUNDERS, Treas'r.

County seat is Pine Bluff.

Bonded debt Jan. 1, '98. \$70,000 Assessment about 1/2 actual value.

Tax valuation, real.... 5,211,390 Total tax (per \$1,000).....\$21.00

Tax valuation, personal 1,813,460 Population 1890 was.....40,881

Total valuation 1895... 7,024,850 Population in 1898 (est.)...48,000

Tax valuation and rate have not changed since 1895.

LEE COUNTY.—W. COTTER, Clerk.

County seat is Marianna.

LOANS— When Due. Assessment about 1/2 actual value

REFUNDING BONDS— State tax (per \$1,000).....\$4.75

5s, F&A, \$60,000.....Aug. 1, 1915 County tax (per \$1,000)..... 5.00

Bonded debt Feb. 1, '98 \$60,000 County debt tax (per \$1,000) 2.00

Floating debt..... 13,000 Average school tax..... 4.75

Total debt Feb. 1, 1898. 73,000 Total tax (per \$1,000) '97.. 16.50

Tax valuation, real.... 1,931,910 Population 1890 was.....18,886

Tax valuation, person'l 631,070 Population 1880 was.....13,288

Total valuation 1897.. 2,562,980 Population 1898 (est.)...21,000

INTEREST is payable at the Fourth National Bank, St. Louis, Mo.

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.

LOANS— When Due. Tax valuation, real...\$10,055,749

REFUNDING BONDS 1889— Tax valuation, personal. 3,691,725

5s, Aug., \$117,500.....July 1, 1909 Total valuation 1898...13,747,474

Interest is payable by City Treas. Assessment about 1/2 actual value.

Bonded debt Jan. 1, '98, \$118,500 State tax (per \$1,000).....\$4.75

Judgment debt..... 63,768 County tax (per \$1,000)..... 6.00

Floating debt..... 67,896 City tax (per \$1,000)..... 7.25

Total debt..... 250,164 Average school tax..... 5.00

Cash on hand..... 7,335 Population in 1890 was... 25,874

Net debt Jan. 1, 1898.... 242,829 Population in 1898 (est.)...40,000

The city has a sinking fund and each year purchases about \$5,000 of the above-mentioned bond issue of 1889.

PHILLIPS CO.—JAS. C. REMBERT, Clerk.

County seat is Helena. As the SUPPLEMENT goes to press the county is offering for sale on April 30, 1898, \$100,000 of refunding 5s in place of the 6s now outstanding.

LOANS— When Due. Total valuation 1897...\$3,769,128

FUNDING BONDS— Assessment about 1/2 actual value.

6s, July, \$100,000.....July 1, 1919 Total tax per \$1,000 '97....\$16.75

Subject to call. Population 1890 was.....25,341

Bonded debt Feb. 1, '98. \$100,000 Population 1880 was.....21,262

Tax valuation, real.... 2,860,257 Population in 1898 (est.)...28,500

Tax valuation, personal. 908,871

INTEREST is payable at Treasurer's office.

PULASKI CO.—CHAS. F. MARTIN, Clerk.

County seat is Little Rock. The floating debt given below consists principally of warrants issued in payment for a bridge across the Arkansas River, built in 1897 at a cost of \$377,762.

LOANS— When Due. Total valuation 1897. \$15,387,979
COUNTY BONDS— Assessment about 3/4 actual value.
 6s, July, \$352,000....1907 to 1917 Tax rate (per \$1,000).....\$16-00
 Floating debt.....\$384,242 Population 1890 was.....47,329
 Total debt Jan. 1, 1898. 736,242 Population 1880 was.....32,616
 Tax valuation, real.....11,696,254 Population 1898 (est.).....65,000
 Tax valuation, personal. 3,691,725
 Property is assessed at about one-third of its actual value.
INTEREST is payable at Union Trust Co., New York City

SEARCY COUNTY.—JNO. R. ADAY, Clk. rk.
 County seat is Marshall. County has no bonded debt.

Float'g debt Mar. 1, 1898. \$35,000 Assessment same as actual value.
 Tax valuation, real.....550,000 Total tax (per \$1,000) 1897. \$9-75
 Total debt Jan. 1, 1898. \$100,000 Population in 1890 was.....9,664
 Tax valuation, personal.....500,000 Population in 1898 (est.).....11,000
 Total valuation 1897.....1,050,000

WASHINGTON CO.—FRANK HILL, Co. Judge
 County seat is Fayetteville.

LOANS— When Due. Tax valuation, person'l. \$1,498,908
UNIVERSITY BONDS— Total valuation 1897. 4,521,037
 8s, J&J, \$100,000....Jan. 1, 1902 Assessment is 2/3 actual value.
 Total debt Jan. 1, 1898. \$100,000 Total tax (per \$1,000).....\$11-25
 Sinking funds.....100,000 Population 1890 was.....32,024
 Tax valuation, real.....3,022,129 Population in 1898 (est.).....45,000
INTEREST is payable at Fayetteville.

Territory of Oklahoma.

ITS
 DEBT, RESOURCES, ETC.

Organized as a Territory (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 (term expires June 26, 1899) - Frank M. Thompson
 Auditor (term expires March 12, 1899) - - S. N. Hopkins
 Legislature meets biennially.

LOANS— Interest—Principal.
 NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g.
 School bonds..... 6 30 years. \$48,000
 subject to call in 10 years.

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 Feb. 1, 1898, was \$48,000; floating debt (warrants) \$201,000; total debt, \$249,000.

ASSESSED VALUATION for 1897 was \$32,034,752; tax rate (per \$1,000) \$4-30. Property is assessed at about 40 per cent of its actual value. 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 an official estimate the population had increased in 1898 to 300,000.

CITIES COUNTIES AND TOWNS IN THE TERRITORY OF OKLAHOMA.

CLEVELAND COUNTY.—County seat is Norman.

LOANS— When Due. Total debt (last returns) \$55,500
FUNDING BONDS— Tax valuation 1897.....1,847,683
 6s, Sept.....Sept. 10, 1904 Real valuation (about).....5,000,000
 Subject to call at any time. Population in 1896 was.....13,000
 Interest at Chemical Nat'l Bank, New York City.

EL RENO.—
 El Reno is in Canadian County.

LOANS— When Due. Total debt Apr. 1, 1896....\$19,636
REFUNDING BONDS— Tax valuation 1895.....966,817
 6s, J&J, \$17,300....Jan. 2, 1905 Assessment about 1/2 actual value.
 Subject to call after 3 years. City tax (per \$1,000).....\$28-00
 Bonded debt Apr. 1, '96....\$17,300 Population in 1896 (est.).....6,000
 Floating debt.....2,336

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, Clk.

County seat is Enid.
LOANS— When Due. Total debt Jan., 1898. \$70,000
FUNDING BONDS— Tax valuation 1897.... 1,192,601
 6s, A. & O. \$30,000....Apr. 25, 1918 Real valuation (about) 8,000,000
 (\$3,000 due yrly) to Apr. 25, 1925 Tax rate (per \$1,000) (abt.) \$50-00
 Floating debt (about) \$24,000 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.
LOANS— When Due. Net debt Feb. 15, 1898 \$72,500
REFUNDING BONDS— Tax valuation 1895.....2,316,115
 6s, \$20,000..... Assessment about 2/3 actual value.
 WATER WORKS BONDS— City tax (per \$1,000), '97. \$14-00
 7s, M&N, \$50,000....May 1, 1912 Population in 1890 was.....2,788
 Bonded debt Feb. 15, 1898. \$70,000 Population in 1897 (est.).....12,000
 Floating debt, less cash.....2,500

NORMAN.—{ J. A. HALLMIN, Mayor.
 { J. R. PYLES, Clerk.
 Norman is in Cleveland County.

LOANS— When Due. Net debt Mar. 1, 1897. \$20,100
FUNDING BONDS— Tax valuation 1895.....543,100
 6s, A. & O. \$7,500..... Assessment about 3/4 actual value.
 WATER WORKS BONDS— Total tax (per \$1,000).....\$39-10
 6s, Jan. 1, \$13,500..... Population in 1890 was.....787
 Total debt Mar. 1, 1897. \$21,600 Population in 1895 (est.).....2,970
 Sinking fund.....1,500

INTEREST on the funding bonds is payable at the Fiscal Agency of the Territory; on water bonds at the Chemical Nat. Bank, N. Y.

OKLAHOMA CITY.—G. W. SPENCER, Clerk.
 This city is the county seat of the county of the same name.

LOANS— When Due. Int. at Chemical Nat. Bk., N.Y. City.
 7s, M&S, \$17,500..... Total debt Feb. 1, 1898. \$98,500
 6s, F&A, 50,000....1906 to 1915 Tax valuation 1895.... 2,528,375
 6s, J&D, 31,000....1917 to 1926 Real valuation (about) 6,000,000
SCHOOL BONDS— Population in 1890 was.....4,151
 6s, J&J, \$45,500....Jan. 1, 1914 Population in 1898 (est.).....8,000

OKLAHOMA COUNTY.—S. H. MILLER, Clk.
 County seat is Oklahoma City.

LOANS— When Due. Net debt Feb. 1, 1898. \$134,400
 6s, J&J, \$112,600....Dec., 1904 Tax valuation 1898.... 4,365,687
 Subject to call after Dec., 1897 Assessment is 1/2 actual value.
 about \$15,000....1926 State & Co. tax (per M., '97) \$13-08
 Subject to call after 1916. Population in 1894 was.....20,523
 Total debt Feb. 1, 1898. \$136,900 Population in 1896 was.....19,999
 Sinking fund.....2,500

INTEREST on the bonds due in 1904 is payable at the Chemical National Bank, New York.

PERRY.—{ R. E. WADE, Mayor.
 { E. E. GIBBENS, City Clerk.

LOANS— When Due. Bonded debt Mar. 1, 1898. \$20,000
FUNDING BONDS—(Gold.) Floating debt (about).....6,000
 6s, M&N, \$20,000....1916-1925 Tax valuation 1897.....333,553
 (\$2,000 due yearly on Nov. 9.) Assessment is 1/2 actual value.
 Interest payable in New York. Population 1898 (estimated) 3,200
TAX FREE.—All of the city's bonds are exempt from taxation.

State of Texas.

ITS DEBT, RESOURCES, ETC.

Admitted as a State (Act March 1, 1845) - - December 29, 1845

Total area of State (square miles) - - - - 265,780

State Capital - - - - Austin

Governor (till 2d Tu. after 1st Mon. Jan. '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 at \$5 per day and \$3 per day thereafter without limit.

HISTORY OF DEBT.—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1894, pages 174 and 175.

LOANS— Interest—Principal.
 NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g.
 Floating debt bonds, 1874, gold 7g J & J Jan. 1, 1904 \$288,000
 Frontier defense, 1870, gold. 7g M & S 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
 Retiring outstanding bonds... 4 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.

Total bonded debt.....	Sept. 1, '97.	Jan. 1, '95.	Sept. 1, '93.
Of which held in State funds....	\$3,992,030	\$3,992,030	\$3,992,030
	3,245,040	3,241,540	3,235,040

Leaving amount outstand'g. \$746,990 \$750,490 \$756,990

ASSESSED VALUATION.—The State's assessed valuation and tax rate at different periods have been as follows:

Years.	Real Estate.	Pers. Prop.	Total.	Tax p. \$1,000
1897.....	\$585,224,536	\$269,670,239	\$854,894,775	.....
1896.....	5-7,560,471	262,748,775	850,309,246	\$3-80
1895.....	599,127,433	261,783,134	860,910,567	2-50
1894.....	599,868,515	265,252,474	865,120,989	2-75
1893.....	607,941,700	278,233,695	886,175,395	.....
1890.....	499,522,828	282,589,055	782,111,883	3-25
1885.....	375,890,594	245,121,395	621,011,989	2-25
1880.....	197,167,630	114,303,196	311,470,826	.....
1874.....	149,793,361	94,717,197	244,510,558	.....

MUNICIPAL AND COUNTY BOND LAW.—A State law approved in 1893 has done much to widen the market for new Texas municipal loans. At present before any bond can be issued by a municipality or county it must receive the certificate of the Attorney General that it is a lawful obligation. It must then be registered in the office of the State Comptroller, and when the bond is so issued its validity cannot be questioned except on the grounds of fraud or forgery. The text of the law will be found in the STATE AND CITY SUPPLEMENT of April, 1895, page 178.

POPULATION OF STATE.—The population of Texas has been as follows in the years named:

1890.....	2,235,523	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 393,384 in 1880, 253,475 in 1870, 182,931 in 1860 and 58,558 in 1850. It will be observed that the proportion of the colored race has greatly diminished, the ratio for 1890 being only 22-04 per cent, against 24-71 per cent in 1880 and larger percentages in 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.

Table with columns: LOANS—When Due. REFUNDING BONDS—5s, J&J, \$12,500.....1901

PAR VALUE OF BONDS.—Most of the bonds are \$1,000 each.

INTEREST on water and light bonds is payable at the Nat. City Bank, York City; New interest on other bonds in New York and Austin.

TOTAL BONDED DEBT Feb. 1, 1897, was \$1,652,000; sinking fund, \$23,371; net debt, \$1,628,630. The city has no floating debt

ASSESSED VALUATION.—The city's assessed valuation (about 2/3 actual value) has been as follows in the years indicated.

Table with columns: Years, Real, Personal, Total, Tax Rate. 1896..... \$8,325,759 \$3,759,748 \$12,085,507 per \$17.73 1/2

Tax rate (per \$1,000) in 1893, \$27.68 1/2; this including city tax proper \$17.10, State tax, \$2.25, School tax, \$3.33 1/2, county tax, \$5.00.

POPULATION in 1890 was 14,575; in 1880, 11,013; in 1895 (est.), 27,000.

BELL COUNTY.—W. L. WILSON, Treasurer.

Bellton is the county seat.

Table with columns: LOANS—When Due. BRIDGE BONDS—5s, Apr., \$49,000.....1909

INTEREST payable at the St. Louis National Bank, St. Louis.

BEXAR CO.—HENRY UMSCHIED, Treasurer.

The county seat is San Antonio.

Table with columns: LOANS—When Due. BRIDGE BONDS—6s, Apr. 10, \$19,500. June 10, 1912

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.—{ E. M. CREWS, Clerk. H. A. PENNY, Treasurer.

County seat is Angleton.

Table with columns: LOANS—When Due. COURT HOUSE BONDS—6s, Apr., \$65,500.....Feb. 1914-'15

BROWN COUNTY.—County seat is Brownwood.

Table with columns: LOANS—When Due. BRIDGE BONDS—6s, March 1, \$7,400.....Nov. 1, 1909

BRYAN.—H. G. RHODES, City Secretary.

County seat of Brazos County.

Table with columns: LOANS—When Due. BLD'G & STREET BONDS—6s, A&O, \$7,500.....1902

CALDWELL CO.—W. D. FRENCH, Treasurer.

County seat is Lockhart.

Table with columns: BRIDGE BONDS, COURT HOUSE BONDS, TOTAL DEBT FEB. 1, 1898, TAX VALUATION 1897.

COLORADO CO.—J. J. MANSFIELD, Co. Judge.

County seat is Columbus.

Table with columns: LOANS—When Due. REFUNDING COURT HOUSE AND JAIL BONDS—5s, A&O, \$48,000.....July 10, 1927

CORPUS CHRISTI.—{ O. C. LOVENSKIOLD, Mayor. THOS. B. DUNN, Secretary.

Corpus Christi is in Neuces Co.

Table with columns: LOANS—When Due. WATER WORKS—6s, g., F&A, \$90,000g. Feb. 1, 1942

TAX FREE.—Bonds of this city are exempt from taxation.

CORSICANA.—P. C. TOWNSEND, Treasurer.

County seat of Navarro County.

Table with columns: LOANS—When Due. CITY HALL BONDS—5s, J&J, \$30,000.....July 1, 1920

INTEREST on all the bonds is payable in New York.

CORYELL COUNTY.—

Gatesville is the county seat.

Table with columns: LOANS—When Due. COURT HOUSE & JAIL BONDS—5s, \$85,000.....Apr. 10, 1937

DALLAS.—{ B. T. BARRY, Mayor. C. G. MORGAN, Auditor.

This is the county seat of Dallas County.

Table with columns: LOANS—When Due. FUNDING BONDS—8s, M&S, \$27,000.....Sept., 1904

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 Security & Trust Company.

TOTAL DEBT, ETC.—The subjoined statement shows the city's bonded debt, etc., on the dates named.

Table with columns: Bonded debt, Floating debt, Total debt, Sinking fund cash assets.

Net debt.....\$1,831,789 \$1,938,490

Water debt (included above).... \$658,000 \$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.

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

Table with columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000.

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.

Table with columns: LOANS—When Due. BRIDGE BONDS—(Ref.)—Sinking fund.....\$28,000

Eight thousand dollars of the county's bonds are owned by the permanent school fund.

INTEREST is payable in New York.

OPTIONAL.—One hundred thousand dollars of the county's bonds are optional after 1900 and \$100,000 after 1905.

In addition to the sinking fund, as given above the city owned in 1898 \$528,700 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 \$3,618,973.

The sinking fund receives yearly an amount equal to 2 per cent of the outstanding bonds.

DEBT LIMITATION.—The city can issue bonds only with legislative 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:

Table with columns: Years, Real Estate, Personal Property, Total Ass'd Valuation, City Tax per \$1,000. Rows for years 1897 to 1881.

POPULATION in 1890 was 29,084; in 1880 it was 22,248; in 1870 it was 13,818. Population in 1897 (estimated), 64,377.

GALVESTON CO.—JAS. S. WATERS, Treas.

County seat is Galveston.

Table with columns: Loans (When Due), Total debt Feb. 1, '98, Sinking fund, Net debt Feb. 1, '98, Tax valuation, real, Tax valuation, pers'al, Assessment about 1/2 actual value, County tax (per \$1,000), Population in 1890, Population in 1880, Population in 1895 (est.).

INTEREST on the 6 per cent bonds is payable at New York or Galveston; on the 5 per cent bonds at Galveston.

GOLIAD CO.—EMIL BERGMAN, County Treas.

County seat is Goliad.

Table with columns: Loans (When Due), Tax valuation, real, Tax valuation, personal, Total valuation 1896, Total valuation 1897, Assessment about 1/2 actual value, County tax (per \$1,000), Population in 1890, Population in 1880, Population in 1896 (est.).

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 CO.—F. F. WOOD, Treasurer.

County seat is Gonzales. The \$59,000 of court house bonds belong to the school fund of the county.

Table with columns: Loans (When Due), Total debt, Sinking fund assets, Net debt Jan. 4, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment about 2/3 actual value, County tax (per \$1,000), Population in 1890, Population in 1898.

GREENVILLE.—

Greenville is in Hunt County.

Table with columns: Loans (When Due), Total debt Apr. 1, 1896, Tax valuation 1894, Real valuation, Population in 1890, Population 1896 (est.).

HARRIS COUNTY.—JOHN FARMER, Treas.

County seat is Houston.

Table with columns: Loans (Amount), Tax valuation 1897, County tax (per \$1,000), Population in 1890, Population in 1880, Population in 1898 (est.).

HARRISON CO.—County seat is Marshall.

Table with columns: Loans (When Due), Total debt Mar. 1, 1898, Tax valuation 1897, Assessment about 1/2 actual value, State & co. tax (per \$1,000), Population in 1890, Population in 1880, Population in 1898 (est.).

INTEREST and sinking fund payments on compromise railroad bonds are made by State Comptroller.

OPTIONAL.—All bonds issued by this county are subject to call at the option of the county.

TAX FREE.—The bonds are all exempt from taxation.

HAYS COUNTY.—W. J. JOYCE, Treasurer.

County seat is San Marcos.

Table with columns: Loans (When Due), Tax valuation 1897, Co. tax (per \$1,000), Population in 1890, Population in 1893 (est.).

HENRIETTA.—P. M. AUDRAIN, City Secretary.

This is the county seat of Clay County.

Table with columns: Loans (When Due), Total debt Feb. 1, '98, Tax valuation 1894, True valuation (about), Population in 1890, Population in 1897 (estim'd).

INTEREST payable at Southern National Bank, New York City.

HILL COUNTY.—Hillsboro is the county seat.

Table with columns: Loans (Amt. Outs'g), Refunding Bonds, Total debt 1897.

HILLSBORO.—C. D. MATTHEWS, Mayor.

Hillsboro is in Hill County.

Table with columns: Loans (When Due), CITY HALL BONDS, SCHOOL HOUSE BONDS, WELL (ARTESIAN) BONDS, WATER WORKS & SEW. BONDS, Total debt 1898, Tax valuation, 1897, Population in 1890, Population in 1897 (est.).

HONEY GROVE.—J. L. BALLINGER, Treas.

This city is in Fannin County.

Table with columns: Loans (When Due), PUBLIC IMPROVEMENT BONDS, Total debt 1898, Tax valuation, 1897, Population in 1890, Population in 1897 (est.).

HOPKINS COUNTY.—J. S. WOOD, Treasurer.

County seat is Sulphur Springs.

Table with columns: Loans (When Due), COURT HOUSE AND JAIL, Total valuation 1897, Assessment about 3/4 actual value, State tax (per \$1,000), County tax (per \$1,000), Population in 1890, Population in 1880, Population in 1897 (estim'd).

HOUSTON.—H. B. RICE, Mayor.

B. R. WARNER, Secretary.

Table with columns: Loans (When Due), CITY BONDS, COMPROMISE BONDS, CONSOLIDATED BONDS, FUNDING BONDS, H. T. & B. RR. BONDS, PAVING AND SEWER BONDS, REFUNDING BONDS, SCHOOL BONDS, GOLD—All bonds, according to City Secretary Warner, are payable in gold.

INTEREST on the compromise 5s and 6s and on the paying 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 Jan. 1, 1898, was \$2,108,300; floating debt, \$116,751; total debt, \$2,225,051.

ASSESSED VALUATION (about 2/3 actual value) in 1897 was \$22,172,407; 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. The validity of the funding bonds has been questioned.

Table with columns: Loans (When Due), COURT HOUSE BONDS, FUNDING BONDS, BRIDGE BONDS, Bonded debt Jan. 1, '98, Floating debt, Total debt Jan. 1, 1898, Tax valuation 1897, Assessment same as actual value, State & co. tax (per \$1,000), Population 1890 was, Population 1897 (est.).

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.—J. P. THOMAS, Treasurer.

County seat is Benjamin.

Table with columns: Loans (When Due), PUB. IMPROVEMENT BONDS, Total debt Apr. 1, 1898, Tax valuation 1897, County tax (per \$1,000), Population in 1890, Population in 1897 (est.).

LAMAR CO.—FRANK D. MALLORY, Treas.

County seat is Paris.

Table with columns: Loans (When Due), Net debt Sept. 1, 1897, Tax valuation, real, Tax valuation, pers'l, Total valuation 1897, Assessment about 2/3 actual value, State tax (per \$1,000), County tax (per \$1,000), Population in 1890, Population in 1897 (est.).

LAREDO.—LOUIS CHRISTEN, Mayor.

This is the county seat of Webb County.

Table with columns: Loans (When Due), Sinking fund, Net debt Apr. 1, 1896, Tax valuation, real, Tax valuation, personal, Total valuation 1895, Assessment about 2/3 actual value, Total tax (per \$1,000), Population in 1890, Population in 1896 (est.).

The figures of sinking fund given above include \$9,600 of county bonds.

LAVACA CO.—JOHN BUCHANAN, Clerk.

Hallettsville is the county seat.
LOANS—When Due. Tax valuation, 1897...\$5,424,955
COURT HOUSE BONDS— 7,636
5s, ann., \$40,000.....1937
Subject to call after 1902.
ROAD AND BRIDGE BONDS—
..s., \$37,500.....

MATAGORDA CO.—GEO. AUSTIN, Clerk.

Bay City is the county seat.
Bonded debt Feb. 15, '98. \$46,420
Sinking fund assets..... 7,636
Net debt Feb. 15, 1898... 38,784
Assessed valuation, real 1,886,213
Assessed valuation, per 11,030,129

McLENNAN CO.—F. W. BURGER, Treasurer.

County seat is Waco.
LOANS— Amt. Outstg. Total debt 1898 about.. \$120,000
Court House bonds..... \$3,500
Jail bonds..... 1,900
Road and bridge bonds... 90,735
Total bonded debt about 110,000
Floating debt about..... 10,000

MILAM COUNTY.—W. A. NABOURS.

Cameron is the county seat.
LOANS— Amt. Outstg. Cash in treasury..... \$10,308
Court House bonds..... \$73,500
Jail bonds..... 20,000
Road and bridge bonds... 65,872
Total debt Jan. 1, 1898...159,372

PALESTINE.—W. C. CAMPBELL, City Secretary.

Palestine is the county seat of Anderson County.
LOANS—When Due. Floating debt..... \$11,000
SCHOOL HOUSE BONDS— Total debt Aug. 1, 1897. 45,000
6s, J&J, \$6,000.....1914
Subject to call after 1899. Tax valuation, real.....1,552,500
6s, J&J, \$18,000.....1918
Subject to call at any time. Tax valuation, personal. \$44,725
5s, M&N, \$12,000.....1936
Subject to call after 1906. Total valuation, 1896...2,197,225
Bonded debt Aug. 1, '97. \$734,000
Assessment about 3/4 actual value.
City and school tax (p. M.)...\$11.00
Population in 1890 was... 5,838
Population in 1897 (est.)...10,600

PARIS.—This is the county seat of Lamar County.

LOANS—When Due. 5s, J&J, \$25,000.....June 2, 1930
CITY PRISON & FIRE DEP— CITY DEBT BONDS—Feb. 1, 1912
6s, J&J, \$10,000.....Nov. 10, 1938
Subject to call after Nov. 10, 1898
FUNDING BONDS— 6s, J&J, \$10,000.....Feb. 1, 1902
6s, \$5,000..... Subject to call after Feb. 1, 1902
20,000..... WATER WORKS BONDS—
STREET IMPROVEMENT— 6s, J&J, \$60,000.....Apr. 1, 1937
5s, J&J, \$50,000.....Oct. 1, 1929
Subject to call after Oct. 1, 1909
6s, J&J, \$23,000.....Oct. 15, 1937
Subject to call after Oct. 15, 1912

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; net debt, \$171,000; water debt, included in total debt, \$83,000. Total value of property owned by city \$188,000.

ASSESSED VALUATION in 1896 of real estate was \$3,100,000; personal property, \$1,400,000; total, \$4,500,000. Assessed valuation about 2/3 actual value; total tax rate (per \$1,000), \$19.70. In 1889 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.

SAN ANTONIO.—This is the county seat of Bexar Co.

LOANS—When Due. BRIDGE BONDS (1890)—
5s, M&S, \$100,000.....Sept.15,1920
Subject to call Sept.15,1910
JUDGMENT BONDS—
6s, M&N, \$51,000.....May 1, 1902
CITY HALL, ETC. (1887)—
5s, F&A, \$150,000.....Aug. 1, 1917
Subject to call Aug. 1, 1897
ELECTRIC FIRE ALARM SYSTEM—
5s, M&S, \$25,000.....Sept.15,1920
Subject to call Sept.15,1910
PUBLIC IMPROVEMENTS—
6s, F&A, \$50,000.....Aug. 1, 1908
Subject to call at any time.
6s, M&N, \$50,000.....May 1, 1915
6s, F&A, 50,000.....Aug. 1, 1916
Subject to call after at any time.
6s, J&J, \$50,000.....July 1, 1917
Subject to call after July 1, 1907
6s, J&J, \$50,000.....July 1, 1919
Subject to call after July 1, 1909
REDEMPTION BONDS 1892—
6s, J&D, \$50,000.....June 1, 1898
FUNDING BONDS (1895)—
6s, J&J, \$300,000.....July 22,1915
Subject to call July 22,1905

INTEREST is payable at Treasurer's office in San Antonio or at the Fiscal Agency in New York.

TAX FREE.—All of the city's bonds are exempt from taxation.

TOTAL DEBT, ETC.—San Antonio's bonded debt on June 1, 1896, was \$2,063,500. The city has no water debt. 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:

Table with 5 columns: Years, Real Estate, Personal Property, etc., Total Assessed Valuation, City Tax per \$1,000. Rows for years 1896, 1892, 1891, 1890, 1880.

State and county tax (per \$1,000) for 1896 is \$12.50; city tax \$14.50; school tax, \$2.00; total tax (per \$1,000) \$29.00.

POPULATION.—In 1890 population was 37,673; in 1880, 20,550; in 1895 (estimated), 60,000.

SHERMAN.—J. C. EDMUNDS, Mayor. Sherman is the county seat of Grayson County.

LOANS—When Due. IMPROVEMENT BONDS—
TEXAS & PACIFIC RY.— 6s, M&N, \$19,000.....Nov. 1, 1932
8s, Feb. 12, \$37,644. Feb. 12, 1904
Subject to call after 1902
HOUSTON & TEXAS CENTRAL REF'D'G BONDS—
6s, A&O, \$22,000.....1912
(\$1,500 payable yearly.)
6s, A&O, \$20,000.....1935
(\$500 payable yearly.)
FUNDING BONDS— WATER WORKS BONDS—
6s, M&O, \$32,000.....1930
(\$1,000 payable yearly.)
6s, A&O, \$59,000.....July, 1936
Subject to call in 1906.

INTEREST on the water bonds is payable at the National Bank of the Republic, New York City; on the Texas & Pacific Railroad bonds by State Comptroller at Austin; on all other bonds at the National Park Bank, New York City.

TOTAL DEBT, ETC.—The total bonded debt on Feb. 1, 1898, was \$193,644; water debt (included) \$59,000; cash on hand, \$27,714. The net debt on Feb. 1, 1898, was \$165,930.

ASSESSED VALUATION in 1896 was \$4,478,377; in 1890 it was \$2,817,000. Total tax rate (per \$1,000) in 1897 was \$13.40. Valuation in 1897 (about 3/4 actual value) was \$4,500,000.

POPULATION in 1890 was 7,335; in 1880 was 6,093; in 1896 about 12,000.

TARRANT CO.—J. P. KING, County Clerk.

County seat is Fort Worth.
LOANS—When Due. REFUNDING BONDS—
BRIDGE BONDS— 5s, \$75,865.....Feb. 10, 1912
6s, \$1,500*.....Feb. 10, 1911
6s, \$2,000*.....Nov. 10, 1911
5s, \$14,000.....Apr. 10, 1936
Subject to call after 1906.
COURT HOUSE BONDS—
5s, A&O, \$359,000.....Oct. 10, 1933
Subject to call after Oct. 10, 1898
5s, A&O, \$38,000.....Apr. 10, 1935
Subject to call after Apr. 10, 1905
* Held in sinking fund.

INTEREST on the Court House bonds and on the bridge bonds of 1-36 is payable at the Chemical National Bank, New York; on the Refunding bonds at the Mechanics' National Bank, New York; and on the others at office of County Treasurer.

TEXARKANA.—W. E. ESTES, Assessor and Collector.

This city is in Bowie County.
LOANS—When Due. Total debt Jan. 1, '98.... \$43,800
SEWER BONDS— Tax valuation 1896.....1,645,931
5s, \$12,000.....July 1, 1936
Bonded debt Jan. 1, '98. \$42,000
Real valuation (about).....2,650,000
Floating debt..... 1,800
Population in 1890 was.....6,380
Population in 1895 (est.).....9,000

UVALDE COUNTY.—M. W. COLLIER, Treas.

County seat is Uvalde.
LOANS—When Due. Tax valuation, 1897...\$2,979,890
COURT HOUSE BONDS— Assessment about 3/4 actual value.
6s, April 10, \$32,000. April 10, '35
Tax rate (per \$1,000).....\$9.75
Int. payable at Austin, Tex.
Population in 1890 was.....3,804
Total debt Feb. 1, 1898....\$32,000
Population in 1895 (est.).....5,000

WACO.—C. C. McCulloch, Mayor. This city is in McLennan County.

LOANS—When Due. LOANS—When Due.
CITY HALL BONDS— SEWER BONDS—(Con.)—
6s, A&O, \$35,500.....Oct. 1, 1907
Optional after 10 years.
5s, J&J, \$35,000.....July 1, 1921
5s, J&J, 24,000.....July 1, 1923:
FUNDING BONDS— 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
PUBLIC WORKS BONDS— SCHOOL BONDS—
5s, A&O, \$15,000.....Oct. 1, 1923
6s, M&S, \$20,000.....Sept. 1, 1924
SEWER BONDS—
6s, J&J, \$11,000.....Jan. 15, 1907
Optional after 10 years.

GOLD.—All bonds are payable in gold.
INTEREST on street improvement 6s due in 1907 and on sewer 6s is payable at Waco; on all other bonds at New York.

TOTAL BONDED DEBT on April 1, 1897, was \$691,500; floating 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.

TOTAL ASSESSED VALUATION in 1897 was \$10,840,000, city tax rate (per \$1,000) \$19.50. Property is assessed at 60% actual value.
POPULATION.—The population in 1890 was 13,067; in 1880 was 7,295. According to local figures in April, 1897, it was 29,500.

WALLER CO.—DIXON S. CUNEY, Treasurer.

County seat is Hempstead.
LOANS—When Due. Floating debt..... \$3,000
BRIDGE BONDS— Total debt..... 70,400
6s, Apr., \$1,400.....Feb. 12, 1907
6s, Apr., 22,000.....Aug. 14, 1935
Sinking fund..... 3,400
Net debt Feb. 1, 1898... 67,000
COURT HOUSE BONDS— Total valuation 1897...3,452,115
6s, Apr., \$31,000.....Nov. 17, 1923
6s, Apr., 3,000.....May 14, 1924
Assessment about 2/3 actual value.
County tax (per M.) '97.....\$6.50
JAIL BONDS— Population in 1890 was.....10,888
6s, Apr., \$10,000.....Apr. 10, 1936
Bonded debt Mar. 1, 1898,\$67,400
Population in 1897 (est.)...15,000

INTEREST on the bonds of 1907, 1923 and 1924 is payable at Austin, Tex.; on the bonds of 1935 in New York City, and on the jail bonds at Hempstead, Tex.

TAX FREE.—The above bonds are exempt from taxation.
OPTIONAL.—The bridge bonds are subject to call ten years after date, and all other bonds five years after date.

WAXAHACHIE.—E. A. Du Bose, Mayor.

This city is the county seat of Ellis County.
Bonded debt Jan. 1, 1898,\$97,300
Assessed valuation, real,\$1,296,580
Floating debt..... 1,200
Assessed valuation, per 1 820,039
Total debt Jan. 1, 1898... 98,500
Total valuation 1897... 2,116,619
Sinking fund..... 4,000
Assessment about 2/3 actual value.
Net debt Jan. 1, 1898.... 94,500
Tax rate (per \$1,000) 1897...\$18.00
INTEREST at 6% is payable at the National Park Bank, N. Y. City.

WILBARGER CO.—J. M. BATCHLOR, Treas'r.

Vernon is the county seat.

LOANS—	Am't. Outst'd'g.	Cash in treasury	\$10,500
Court-house bonds	\$33,000	Net debt Apr. 1, 1898	123,044
Jail bonds	4,044	Tax valuation 1897	3,139,733
Road and bridge bonds	77,000	County tax (per M.) '97	5 70
Other bonds	19,500	Population in 1890 was	7,092
Total debt Apr. 1, 1898	133,544	Population in 1898 (est.)	7,500

WILLIAMSON CO.—S. K. P. JACKSON, Treas

County seat is Georgetown. The county has arranged to refund the \$13,000 jail and \$5,000 court-house bonds.

LOANS—	When Due.	Interest payable at State Treasury.	
REFUNDING BONDS—		Total debt Feb. 9, '98	\$54,000
5s, Mar., 36,000	March, 1938	Total valuation 1897	12,071,320
Subject to call after 1908.			
COURT HOUSE BONDS—		Assessment is $\frac{3}{5}$ actual value.	
6s, Apr., \$5,000	Feb. 12, 1906	State tax (per \$1,000) '97	\$3 50
JAIL BONDS—		County tax (per \$1,000) '97	3 50
6s, Apr., \$13,000	Apr. 10, 1903	Population in 1890 was	25,909
Population in 1897 (est.)			
34,000			

OPTIONAL.—All of the county's bonds are subject to call.

TAX FREE.—The jail and court-house bonds are exempt from taxation.

ADDITIONAL STATEMENTS.

In the table below we give statistics regarding the counties (besides a few other civil divisions) in the State of Texas which have an indebtedness of over \$10,000 and which are not represented among the foregoing detailed reports. We add the estimated population for 1895, taken from State reports.

County—	Total Debt.	Tax Valuation.	Tax Rate per \$1,000.	Popul'n 1895.
Abilene, Taylor County	\$39,000	\$2,200,350	\$5 50	4,500
Anderson County	37,000	4,412,655	5 50	22,000
Aransas County	40,000	2,041,504	6 50	2,346
Archer County	52,203	2,126,637	8 50	3,786
Armstrong County	26,250	1,156,119	6 50	1,272
Atascosa County	40,000	2,275,878	6 25	7,842
Austin County	18,000	3,944,752	5 00	20,000
Bandera County	28,738	1,147,415	7 10	4,164
Bastrop County	38,000	5,653,766	4 70	24,500
Baylor County	47,978	2,248,730	8 00	3,000
Bee County	42,485	3,766,947	4 00	5,500
Blanco County	25,303	1,354,285	6 00	5,916
Borden County	24,514	647,722	7 60	594
Bosque County	42,000	4,709,745	6 20	16,188
Bowie County	67,264	4,177,910	6 00	23,718
Brazos County	74,800	3,826,958	6 50	20,532
Burleson County	34,015	3,360,864	6 00	18,558
Burnet County	21,000	3,767,551	3 40	11,500
Calhoun County	20,140	1,618,508	5 00	2,500
Cameron County	80,549	3,361,511	7 25	19,524
Cherokee County	21,000	3,100,358	4 50	24,000
Childress County	63,660	1,716,346	8 50	2,322
Clay County	59,910	4,905,205	6 50	12,000
Coleman County	41,132	4,521,189	5 00	8,112
Collin County	54,600	10,911,690	4 70	48,397
Collingsworth County	29,737	763,868	6 50	1,194
Comal County	63,140	2,183,400	6 20	8,000
Comanche County	75,044	4,276,940	6 50	18,500
Concho County	37,000	1,596,647	4 50	1,196
Cooke County	19,000	7,445,105	5 00	26,266
Cottle County	32,200	1,300,775	6 50	822
Crosby County	10,000	1,093,235	5 50	600
Deaf Smith County	17,000	776,050	6 10	300
Delta County	18,907	1,879,738	6 50	12,000
Dimmit County	28,700	1,343,882	6 70	1,100
Donley County	30,000	1,567,692	6 00	2,050
Duval County	44,383	2,083,164	4 00	(90) 7,598
Edwards County	38,768	1,655,400	6 50	2,400
Ellis County	211,000	15,018,845	5 20	37,500
Ennis, Ellis Co.	62,000	1,500,208	8 00	8,000
Erath County	53,500	4,993,298	5 50	25,300
Fisher County	16,700	1,471,140	7 50	2,500
Floyd County	14,000	952,800	6 50	1,200
Foard County	47,421	1,167,451	6 50	1,800
Ft. Bend County	103,725	5,361,997	6 50	13,000
Freestone County	30,000	2,883,293	5 10	18,000
Frio County	31,656	1,985,006	4 70	4,000
Grayson County	25,500	17,045,403	4 30	70,000
Gregg County	34,495	1,569,989	7 70	9,500
Grimes County	24,248	3,797,167	5 50	25,000
Groesbeck, Limestone Co.	14,500	479,000	19 00	(90) 663
Guadalupe County	46,100	4,469,622	5 70	17,000
Hale County	16,124	882,715	7 50	1,200
Hall County	44,743	1,516,905	6 50	1,800
Hamilton County	30,500	3,352,139	6 00	12,000
Hardeman County	78,000	1,943,349	6 50	3,588

County—	Total Debt.	Tax Valuation.	Tax Rate per \$1,000.	Popu- lation.
Hardin County	\$15,446	\$1,223,019	\$6 50	5,000
Hartley County	27,101	990,355	7 50	500
Haskell County	67,240	2,284,995	6 50	1,800
Hemphill County	12,460	1,145,952	6 50	1,000
Hidalgo County	25,300	2,296,776	6 50	5,000
Hood County	54,013	2,077,296	7 25	9,000
Houston County	28,000	2,950,455	4 00	23,000
Howard County	19,209	1,173,371	6 00	2,600
Huntsville, Walker County	30,500	600,000	(90) 1,509	
Jack County	36,000	2,901,685	6 50	10,400
Jackson County	57,825	2,779,156	6 80	5,500
Jefferson County	103,381	4,460,960	8 70	9,000
Johnson County	81,000	7,526,260	4 50	30,500
Karnes County	88,171	3,621,528	6 20	4,500
Kaufman County	32,000	7,785,565	5 50	23,000
Kent County	44,283	968,964	6 50	750
Kerr County	25,000	2,002,566	5 30	5,400
Kimble County	26,695	1,170,778	5 30	2,300
King County	37,004	947,688	8 25	173
Lampasas County	46,500	3,020,938	5 00	7,000
La Salle County	38,000	1,878,898	6 30	3,100
Leon County	41,112	2,027,685	6 50	16,600
Limestone County	76,255	7,330,040	4 50	27,000
Live Oak County	26,251	1,614,819	5 00	3,000
Llano County	85,336	2,646,571	6 00	8,500
Lubbock County	20,577	736,754		500
Marion County	197,000	1,258,431	14 50	13,000
Martin County	22,000	599,634	5 00	700
Maverick County	14,500	2,167,953	4 50	5,000
McCulloch County	20,496	1,668,332	5 20	3,600
Medina County	48,428	2,785,150	6 20	7,000
Menard County	22,100	1,174,220	5 00	2,500
Mills County	32,500	2,137,544	9 00	7,000
Mitchell County	90,958	1,706,655	8 50	2,500
Montague County	10,000	5,956,201	4 00	25,000
Montgomery County	38,815	2,769,010	6 25	15,000
Morris County	14,070	848,036	6 50	9,000
Navarro County	43,500	10,631,250	4 95	42,000
Nolan County	20,780	1,799,504	6 50	2,000
Nueces County	41,445	5,371,589	4 80	(90) 10,000
Oak Cliff, Dallas County	45,500	1,766,275	(90) 4,500	
Oldham County	12,000	706,404	6 50	3 30
Orange County	12,011	1,764,040	6 50	5,500
Palo Pinto County	37,311	3,282,305	4 50	9,500
Panola County	35,337	1,654,111	6 50	15,000
Parker County	32,712	6,338,515	4 70	25,000
Potter County	32,000	1,487,299	8 00	1,800
Presidio County	96,000	2,824,933	5 20	5,250
Rains County	15,936	1,177,489	6 50	6,500
Randall County	24,116	690,025	8 00	1,000
Red River County	52,500	4,216,313	6 50	30,000
Reeves County	39,995	2,151,995	6 50	4,000
Robertson County	81,710	5,856,215	4 50	38,000
Rockdale, Milam Co.	32,000	805,490		2,500
Rockwall County	26,445	2,040,473	5 83	8,000
Runnels County	75,000	2,729,942	4 00	4,000
San Augustine County	24,530	1,022,386	6 50	7,000
San Jacinto County	17,085	1,633,278	6 20	8,250
San Saba County	16,000	2,541,872	5 20	7,277
Scurry County	32,222	1,028,500	8 50	1,700
Shackelford County	67,500	2,009,298	6 50	3,000
Shelby County	38,317	2,078,977	7 00	15,500
Smith County	136,500	5,740,848	7 00	30,000
Starr County	25,897	1,974,135	8 80	11,790
Stephens County	24,604	2,472,845	6 00	7,000
Sterling County	11,762	1,032,340	5 40	1,000
Stonewall County	42,240	1,265,451	8 70	1,144
Sutton County	36,879	1,332,198	5 25	1,600
Taylor County	53,000	4,228,444	6 50	9,000
Terrell, Kaufman County	33,000	1,231,940	(90) 6,000	
Throckmorton County	57,404	1,662,254	6 50	1,700
Titus County	25,000	1,482,645	6 50	10,500
Tom Green County	49,000	3,730,898	5 00	7,100
Travis County	116,500	16,094,140	4 50	(90) 65,000
Trinity County	15,479	1,666,970	5 00	9,500
Tyler County	38,670	1,741,260	6 50	13,200
Upshur County	37,071	1,689,542	6 30	15,000
Val Verde County	33,500	2,723,925	6 50	5,000
Victoria County	95,559	5,936,557	5 25	12,000
Walker County	43,796	2,352,780	4 00	14,500
Ward County	19,610	1,011,157	6 50	750
Webb County	23,132	3,345,470	6 00	16,295
Wharton County	85,575	4,752,300	7 30	10,000
Wheeler County	27,312	805,821	6 50	1,250
Wichita County	88,742	3,111,074	6 50	7,500
Wilson County	24,100	3,808,965	5 70	14,000
Wise County	110,000	5,757,458	8 00	28,000
Wood County	24,246	2,695,113	5 00	18,500
Young County	61,259	2,799,728	5 40	6,500
Zapata County	21,500	799,767	7 50	(90) 3,562
Zavala County	11,460	1,305,124	5 00	1,050

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Dallas, Texas.....	178	Edwards County, Texas.....	182	Franklin, N. H.....	12	Greenville, Ohio.....	82
Dalton Fire Dist., Mass.....	22	Edwards County, Ga.....	170	Franklin, N. J.....	60	Greenville, S. C.....	168
Dalton, N. H.....	13	El Dorado County, Cal.....	147	Franklin, Ohio.....	82	Greenville County, S. C.....	168
Damariscotta, Me.....	10	Eldorado, Kan.....	136	Franklin County, Ohio.....	82	Greenville, Texas.....	180
Danbury, Conn.....	35	El Dorado Township, Kans.....	136	Franklin, Pa.....	69	Greenwich, Conn.....	36
Danvers, Mass.....	22	Elgin School District, Ill.....	97	Franklin County, Ill.....	98	Greenwood County, Kan.....	132
Danville, Ill.....	97	Elizabeth, N. J.....	60	Franklin County, Kan.....	132	Greenwood, S. C.....	168
Danville, Ind.....	94	Elizabeth, Pa.....	68	Franklin County, Ky.....	162	Gregg County, Tex.....	182
Danville, Ky.....	161	Elkhart, Ind.....	91	Franklin County, Mass.....	23	Grenada, Miss.....	174
Danville, Pa.....	68	Elkhart County, Ind.....	91	Franklin County, Mo.....	119	Griffin, Ga.....	170
Danville, Va.....	157	Elk County, Kans.....	136	Franklin County, Pa.....	74	Griggs County, N. D.....	123
Darien, Conn.....	39	Elk County, Pa.....	74	Franklin County, Va.....	157	Grimes County, Texas.....	182
Darke County, Ohio.....	81	Elk Township, Kans.....	136	Franklin Township, Kan.....	136	Griswold, Conn.....	39
Dauphin County, Pa.....	68	Ellenville, N. Y.....	46	Frederick, Md.....	76	Groesbeck, Texas.....	182
Davenport, Iowa.....	115	Ellington, Conn.....	39	Fredericksburg, Va.....	157	Grossdale, Ill.....	98
Davess County, Ind.....	90	Ellis County, Texas.....	182	Fredonia, N. Y.....	46	Groton, Conn.....	36
Davison County, S. D.....	125	Ellsworth, Kan.....	131	Freedom Township, Mo.....	122	Grundy County, Mo.....	119
Dawson County, Mont.....	137	Ellsworth County, Kan.....	136	Freehold, N. J.....	60	Guadalupe County, Texas.....	182
Day County, S. D.....	125	Ellsworth, Me.....	136	Freeport, Ill.....	98	Guernsey County, Ohio.....	89
Dayton, Ky.....	161	Elmira, N. Y.....	46	Freeport, Kan.....	136	Guilford, N. Y.....	47
Dayton, Ohio: and School Dist.....	81	Elmwood, Ill.....	98	Freestone County, Tex.....	182	Guilford Township, Kan.....	136
Deaf Smith County, Tex.....	182	El Paso, Texas.....	179	Frelinghuysen, N. J.....	65	Gunnison County, Col.....	142
Dearborn County, Ind.....	90	El Paso County, Texas.....	179	Fremont, Neb.....	127	Guthrie, Oklahoma.....	177
Decatur, Ala.....	172	El Reno, Okla.: and Sch. Dist.....	177	Fremont, Ohio.....	82	Guttenberg, N. J.....	60
Decatur, Ill.....	90	Elsinore, Cal.....	147	Fremont County, Colo.....	142	H ackensack, N. J.....	60
Decatur, Ind.....	97	Elwood, Ind.....	94	Fremont County, Idaho.....	140	Hackettstown, N. J.....	60
Decatur County, Kan.....	136	Elwood Township, Ill.....	101	Fresno, Cal.....	147	Hadley, Mass.....	28
Decatur County, Ind.....	90	Elyria City, Ohio.....	82	Fresno County, Cal.....	147	Hagerstown, Md.....	76
Deckertown, N. J.....	65	Elyria City, S. D.: O.....	89	Frio County, Tex.....	182	Hale County, Tex.....	182
Dedham, Mass.....	22	Embarras Township, Ill.....	101	Frostburg, Md.....	76	Halifax County, Va.....	157
Deerfield, Mass.....	31	Emmet County, Iowa.....	116	Fryeburg, Me.....	10	Hall County, Neb.....	127
Deering, Me.....	9	Emmons County, N. D.....	123	Fulton County, Ind.....	91	Hall County, Tex.....	182
Deer Lodge County, Mont.....	137	Empire Township, Kan.....	136	Fulton County, Pa.....	74	Hallowell, Me.....	9
Defiance, Ohio.....	81	Emporia City, Kan.....	131	Fulton, Mo.....	122	Hamburg, Ia.....	116
Defiance County, Ohio.....	89	Enfield, Conn.....	35	G adsden, Ala.....	172	Hamden, Conn.....	39
De Kalb, Ill.....	97	Ennis, Tex.....	182	Gainesville, Ga.....	170	Hamden, N. Y.....	47
Dekalb County, Ind.....	94	Epping, N. H.....	13	Gainesville, Texas.....	179	Hamilton County, Ill.....	101
Delaware.....	74	Erath County, Texas.....	182	Galena, Ill.....	98	Hamilton County, Ind.....	91
Delaware Township, Kan.....	136	Erie County, N. Y.....	46	Galesburg, Ill.....	98	Hamilton County, Kans.....	132
Delaware Township, Ill.....	101	Erie Township, Kan.....	136	Gallion, Ohio.....	82	Hamilton County, Neb.....	127
Delaware, Ohio.....	81	Erie, Pa.....	68	Gallatin County, Ill.....	98	Hamilton County, Ohio.....	82
Delaware County, Ind.....	90	Erie County, Ohio.....	89	Gallatin County, Mont.....	137	Hamilton County, Tenn.....	164
Delaware County, Pa.....	68	Erie County, Pa.....	74	Gallia County, Ohio.....	82	Hamilton County, Tex.....	182
Delford, N. J.....	65	Erie School District, Pa.....	69	Gallatin, Mo.....	119	Hamilton, Ohio: and Sch. Dist.....	82
Delhi, N. Y.....	45	Escanaba, Mich.....	103	Gallipolis, Ohio.....	82	Hammond, Ind.....	91
Delphi, Ind.....	91	Essex, Conn.....	35	Galveston, Texas.....	179	Hampton, N. J.....	65
Delphos, Ohio.....	89	Essex County, N. J.....	60	Galveston County, Texas.....	180	Hampten County, Mass.....	23
Delta, Col.....	141	Essex Township, Ill.....	101	Ganeer Township, Ill.....	101	Hampton School Dist., Iowa.....	116
Delta County, Tex.....	182	Etna, Pa.....	69	Garden City, Kan.....	132	Hancock County, Ill.....	98
Denison, Texas.....	179	Eufaula, Ala.....	172	Gardner, Me.....	10	Hancock County, Ind.....	94
Dennison, Ohio.....	81	Eureka Township, Kan.....	136	Gardner, Mass.....	23	Hancock County, Ohio.....	83
Dent Co., Mo.....	122	Eureka City, Kan.....	136	Garfield County, Col.....	142	Hancock, N. Y.....	47
Denton County.....	179	Evans Township, Ill.....	101	Garfield Counta, Oklahoma.....	177	Hancock, Cal.....	147
Denver, Col.....	141	Evanston, Ill.....	98	Garfield County, Wash.....	152	Hannibal, Mo.....	119
Depew, N. Y.....	45	Evanston, Ohio.....	82	Garnet, Kan.....	136	Hanover, N. H.....	13
Derby, Conn.....	35	Evanston, Wyo.....	139	Geary County, Kan.....	132	Hanson County, S. D.....	125
Derry, N. H.....	13	Evansville, Ind.....	91	Geneseo, N. Y.....	46	Hardeman County, Tex.....	182
Des Moines, Iowa.....	116	Everett, Mass.....	22	Georgetown, Me.....	10	Hardin County, Texas.....	182
De Soto, Mo.....	122	Everett Township, Mo.....	122	Georgia.....	168	Hardin County, Ohio.....	83
Detroit, Mich.....	103	Everett, Wash.....	152	Gibsonburg, Ohio.....	89	Hardwick, Mass.....	31
Deuel County, S. D.....	125	Ewing, N. J.....	65	Gibson City, Ill.....	98	Harriam, Tenn.....	164
Devil's Lake, N. D.....	124	Exeter, N. H.....	12	Girard, Kansas.....	136	Harper City, Kans.....	132
De Witt County, Texas.....	179	F airbury, Neb.....	127	Glassboro, N. J.....	65	Harper County, Kans.....	132
Dexter, Mo.....	122	Fairfield, Conn.....	36	Glastonbury, Conn.....	36	Harrisburg, Pa.....	69
Dickey County, N. D.....	124	Fairfield, Me.....	10	Glendale, Ohio.....	89	Harris County, Texas.....	180
Dickens County, Tex.....	179	Fairfield County, Conn.....	36	Glen County, Cal.....	147	Harrison County, Ind.....	91
Dickinson County, Mich.....	103	Fairhaven, Mass.....	22	Glen Falls, N. Y.....	46	Harrison County, Ky.....	162
Dickinson County, Kan.....	131	Fair Haven, Vt.....	15	Glen Falls, U. F. Sch. Dist., N. Y.....	46	Harrison Co., O.....	89
Dimmit County, Tex.....	182	Fair Haven, Wash.....	152	Glen Ridge, N. J.....	60	Harrison County, Texas.....	180
District of Columbia.....	76	Fairmount, Minn.....	111	Glenville, Ohio.....	82	Harrison, N. J.....	60
Dixfield, Me.....	10	Fairmount, Ind.....	94	Gloucester, Mass.....	23	Harrisonburg, Va.....	157
Dixon, Ill.....	97	Fall River County, S. D.....	125	Gloucester City, N. J.....	60	Harrisonville, Mo.....	122
Dodge City, Kan.....	131	Falls County, Texas.....	179	Gloucester County, N. J.....	60	Hartsville, N. H.....	13
Dodge County, Neb.....	127	Falls City, Neb.....	127	Gloversville, N. Y.....	46	Hartford, Conn.....	36
Dolan Township, Mo.....	122	Fargo County, Texas.....	179	Goffstown, N. H.....	13	Hartford Ars'n'l Sch. Dis., Conn.....	36
Dona Ana County, N. M.....	144	Fargo, N. D.....	123	Gogebic County, Mich.....	103	Hartford First Sch'l Dis., Conn.....	36
Doniphan County, Kan.....	131	Faribault, Minn.....	111	Goliad County, Texas.....	180	Hartland, Conn.....	39
Donley County, Tex.....	182	Farmland, Conn.....	39	Gonzales County, Texas.....	180	Hartland, Me.....	10
Door County, Wis.....	107	Farmland, Me.....	10	Goose Creek Township, Ill.....	101	Hartley County, Tex.....	182
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Douglas, Ill.....	97	Far Rockaway, N. Y.....	46	Goshen, Ind.....	94	Hasbrook Heights, N. J.....	65
Douglas County, Kan.....	131	Fayette, Mo.....	122	Gouverneur, N. Y.....	47	Haskell County, Kans.....	132
Douglas County, Neb.....	127	Fayette County, Ind.....	94	Grafton County, N. H.....	13	Haskell County, Tex.....	182
Douglas County, So. Dakota.....	125	Fayette County, Ohio.....	82	Grafton, Mass.....	23	Hastings, Minn.....	111
Douglas Co., Wash.....	152	Fayette County, a.....	69	Grafton, N. D.....	124	Hastings, Neb.....	127
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Dover, N. H.....	12			Graham County, Ariz.....	145	Haugville, Ind.....	94

Haven Township, Kan.	136	Tasper County, Ill.	98	Lancaster, Pa.	69	Lyme, N. H.	13
Haverhill, Mass.	23	Jasper County, Ind.	94	Lancaster County, Pa.	70	Lynchburg, Va.	158
Hays Co., Tex.	180	Jay County, Ind.	92	Lancaster County, Neb.	128	Lynn, Mass.	25
Haywood County, Tenn.	164	Jeddo Township, Mo.	122	Lancaster County, S. C.	128	Lyons, Kansas.	133
Hebron, Conn.	39	Jefferson City, Mo.: & Sch. Dist.	120	Lander County, Nev.	155	Lyon County, Kan.	133
Hebron, Neb.	127	Jefferson Township, Jefferson		Landsdale, Pa.	70	Lyon County, Ky.	163
Helena, Ark.	176	Co., Kansas.	136	Lane County, Kan.	133	Lyon County, Nev.	155
Helena, Mont.: and S. D. No. 1	137	Jefferson County, Ala.	172	Langlade County, Wis.	110	McClellanville Sch. Dist., O.	89
Hempill County, Tex.	182	Jefferson County, Ark.	176	Lansburg, N. Y.	48	McCracken County, Ky.	162
Hempstead, N. Y.	47	Jefferson County, Col.	142	Lansingburg U. F. S. D. No. 1,		McCook County, S. D.	125
Hempstead School Dist., N. Y.	47	Jefferson County, Fla.	171	N. Y.	48	McCulloch County, Tex.	182
Henderson County, N. C.	166	Jefferson County, Ill.	98	Lansing, Mich.	104	McHenry County, N. D.	124
Hendricks County, Ind.	94	Jefferson County, Ind.	94	La Plata County, Col.	142	McIntosh County, N. D.	124
Hennepin County, Minn.	111	Jefferson County, Neb.	127	La Porte, Ind.	92	McKeesport, Pa.	70
Henniker, N. H.	13	Jefferson County, Mont.	138	La Porte County, Ind.	92	McLean County, N. D.	124
Henrietta, Tex.	180	Jefferson County, Ohio	83	Laramie City, Wyo.	139	McLennan County, Tex.	181
Henry County, Mo.	119	Jefferson County, Pa.	74	Laramie County, Wyo.	139	McPherson County, Kan.	136
Henry County, Ohio	83	Jefferson County, Tex.	182	Laredo, Texas.	180	McPherson Township, Kan.	136
Heppner, Ore.	151	Jefferson County, Wash.	152	Larimore, N. D.	124	McPherson, Kan.	136
Herkimer, N. Y.	47	Jefferson County, W. Va.	160	Las Salle County, Tex.	182	Macomb, Ill.	99
Hidalgo County, Tex.	182	Jeffersonville, Ind.	92	Las Animas County, Col.	142	Macomb, Ga.	170
Higginsville, Mo.	119	Jenkintown, Pa.	69	Las Vegas, N. M.	144	Macon County, Ill.	98
Highlands, Col.	142	Jennings County, Ind.	94	Latah County, Idaho.	140	Macon County, Mo.	120
Highland County, Ohio.	83	Jersey City, N. J.	61	Lathrop, Mo.	122	Macon, Mo.	120
Hightstown, N. J.	60	Johnson City, Tenn.	164	Lauderdale County, Tenn.	164	Macoupin County, Ill.	99
Hill County, Tex.	180	Johnson County, Kan.	132	Laurel, Md.	76	Madison, Conn.	39
Hillsboro, Tex.	180	Johnson County, Ill.	101	Laurens County, S. C.	168	Madison, Ga.	170
Hillsborough, N. H.	13	Johnson County, Ind.	94	Lavaca County, Tex.	181	Madison, Ind.	92
Hillsborough County, N. H.	12	Johnson County, Mo.	120	Lawrenceburg, Ind.	92	Madison, N. J.	62
Hillsboro B'dge Fire Prect. N. H.	12	Johnson County, Tex.	182	Lawrence, Kan.	133	Madison, Ohio	84
Hillsboro, O.: and Sch. Dist.	89	Johnson County, Wyo.	139	Lawrence, Mass.	24	Madison, Wis.	108
Hillsdale, Mich.	104	Johnston, R. I.: & Sch. Dist.	32	Lawrence County, Ill.	98	Madison County, Ala.	172
Hinds County, Miss.	174	Johnstown (Town), N. Y.	48	Lawrence County, Ohio	83	Madison County, Ind.	93
Hingham, Mass.	23	Johnstown, Pa.	69	Lawrence County, Pa.	74	Madison County, Ky.	162
Hinsdale County, Colo.	142	Joliet, Ill.	98	Lawrence County, S. D.	125	Madison County, Miss.	174
Hinsdale, Mass.	31	Jonesboro City, Ill.	101	Leadville, Col.	142	Madison County, Mont.	138
Hoboken, N. J.	60	Jones County, Texas	180	Leavenworth, Kan.	133	Madison County, Ohio.	84
Hodgeman County, Kans.	132	Joplin, Mo.	120	Leavenworth County, Kan.	133	Madisonville, Ohio	84
Holbrook, Mass.	23	Junction City, Kan.	133	Lebanon, Conn.	39	Mahanoy City, Pa.	70
Holden, Mo.	122	Junata County, Pa.	69	Lebanon, Ind.	94	Mahoning County, Ohio.	84
Holland, Mich.	104	K alamazoo, Mich.	104	Lebanon, N. H.	13	Maine	7
Holidaysburg, Pa.	69	KallsPELL, Mont.	138	Lebanon, O.: & School Dist.	89	Malden, Mass.	25
Holla, Me.	10	Kankakee County, Ill.	98	Lebanon, Pa.	70	Malden, Mo.	122
Holla, N. H.	13	Kankakee School Dist., Ill.	98	Lebanon County, Pa.	74	Mamakating, N. Y.	49
Hollister, Cal.	147	Kansas	129	Lee County, Ark.	176	Manchester, Conn.	39
Holliston, Mass.	24	Kansas City, Kan.	133	Lee Co. Inlet S. Dr. D., Ill.	101	Manchester, Mass.	25
Holly Beach, N. J.	61	Kansas City, Mo., & Sch. Dist.	120	Lee County, Iowa.	116	Manchester, N. H.	12
Holyoke, Mass.	24	Karnes County, Tex.	182	Leetonia, Ohio.	89	Manchester, Va.	158
Home City, Ohio	89	Kaufman County, Tex.	182	Lehigh County, Pa.	74	Mandan, N. D.	124
Homestead, Pa.	69	Kaw Township, Mo.	120	Leicester, Mass.	31	Manhattan, Kan.	136
Honey Grove, Tex.	180	Kearny County, Kan.	136	Le Mars, Iowa.	116	Manhattan City, Kan.	133
Hood County, Tex.	182	Kearney, Neb.	128	Lehigh County, Pa.	74	Manitowish, Wis.	108
Hoosick Falls, N. Y.	47	Kearney, N. J.	61	Lehigh County, Pa.	74	Manitowoc County, Wis.	108
Hopkins County, Tex.	180	Keene, N. H.	12	Leicester, Mass.	31	Mankato, Minn.	112
Hopkinton, Mass.	24	Kendall County, Ill.	101	Leicester, Mass.	31	Mansfield, Conn.	39
Hopkinsville, Ky.	162	Kendallville, Ind.	94	Leicester, Mass.	31	Mansfield, Mass.	31
Houlton, Me.	9	Kennett Square, Pa.	69	Leicester, Mass.	31	Mansfield, Ohio.	84
Houston County, Tex.	182	Kenosha, Wis.	108	Leicester, Mass.	31	Maple Hill Township, Kan.	136
Houston, Texas.	180	Kenosha County, Wis.	108	Leicester, Mass.	31	Marathon County, Wis.	108
Howard County, Ind.	91	Kent County, Del.	74	Leicester, Mass.	31	Marathon, N. Y.	49
Howard County, Mo.	119	Kent County, Mich.	104	Leicester, Mass.	31	Marblehead, Mass.	25
Howard County, Neb.	127	Kent County, Texas	182	Leicester, Mass.	31	Maricopa County, Ariz.	145
Howard County, Tex.	182	Kent, Ohio.	83	Leicester, Mass.	31	Marietta, Ohio.	84
Howland, Me.	10	Kenton, Ohio.	83	Leicester, Mass.	31	Marietta S. S. D., Ohio.	89
Hudson, Mass.	24	Kenton Un. Sch. Dist., Ohio.	89	Leicester, Mass.	31	Marion County, Cal.	147
Hudson, Mich.	104	Kentucky	161	Leicester, Mass.	31	Marietta, Wis.	108
Hudson, N. Y.	47	Keokuk, Iowa	116	Leicester, Mass.	31	Marion, Ala.	173
Hudson City, Wis.	107	Kern County, Cal.	147	Leicester, Mass.	31	Marion, Ind.	93
Hudson County, N. J.	61	Kerr County, Tex.	182	Leicester, Mass.	31	Marion, Kan.	136
Hughes County, S. D.	125	Kershaw County, S. C.	168	Leicester, Mass.	31	Marion, Mo.	120
Hull, Mass.	31	Keyport, N. J.	65	Leicester, Mass.	31	Marion, Ohio.	93
Humboldt County, Cal.	147	Key West, Fla.	171	Leicester, Mass.	31	Marion County, Ind.	93
Humboldt County, Nev.	155	Kidder County, N. D.	123	Leicester, Mass.	31	Marion County, Kan.	133
Humboldt, Kan.	136	Killingly, Conn.	36	Leicester, Mass.	31	Marion County, Ohio.	84
Hunterdon County, N. J.	65	Kimble County, Texas	182	Leicester, Mass.	31	Marion County, Tex.	182
Huntingdon, Pa.	69	King County, Tex.	183	Leicester, Mass.	31	Marion S. S. D., Iowa.	116
Huntingdon, Ind.	91	King County, Wash.	152	Leicester, Mass.	31	Marion S. S. D., Ohio.	89
Huntingdon County, Ind.	91	Kingman, Kans.	133	Leicester, Mass.	31	Mariposa County, Cal.	147
Huntington, Conn.	36	Kingman County, Kan.	133	Leicester, Mass.	31	Marlborough, Mass.	26
Huntington, W. Va.	160	Kings County, Cal.	147	Leicester, Mass.	31	Marmaton Township, Kan.	136
Huntsville, Ala.	172	Kings County, N. Y.	48	Leicester, Mass.	31	Marquette, Mich.	104
Huntsville, Tex.	182	Kingston, Mass.	31	Leicester, Mass.	31	Marshall County, Ind.	93
Hutchinson, Kans.	132	Kingston, N. Y.	48	Leicester, Mass.	31	Marshall County, Kan.	133
Hyde County, S. D.	125	Kinnebunkport, Me.	10	Leicester, Mass.	31	Marshall County, S. D.	125
Hyde Park, Mass.	24	Kinnebunk, Me.	10	Leicester, Mass.	31	Marshall County, Tenn.	164
I daho	139	Kinsley, Kans.	136	Leicester, Mass.	31	Marshalltown, Iowa.	116
Idaho County, Idaho.	140	Kiowa County, Kan.	133	Leicester, Mass.	31	Marshall Twp., Ill.	101
Illon, N. Y.	47	Kiowa Township, Kans.	136	Leicester, Mass.	31	Marshallfield, Mass.	26
Illinois	95	Kirkville, Mo.	122	Leicester, Mass.	31	Martin County, Ind.	94
Independence, Kan.	132	Kirkwood, Mo.	122	Leicester, Mass.	31	Martin County, Tex.	182
Independence Sch. Dist., Mo.	119	Kitsap County, Wash.	152	Leicester, Mass.	31	Martinsburg, W. Va.	160
Indiana	89	Kittitas County, Wash.	152	Leicester, Mass.	31	Martin's Ferry, Ohio: & Sch. Dist.	89
Indiana County, Pa.	69	Klamath County, Ore.	151	Leicester, Mass.	31	Martinsville, Ind.	94
Indianapolis, Ind.: & Sch. Dist.	92	Klamath Falls, Ore.	151	Leicester, Mass.	31	Maryland	75
Inyo County, Cal.	147	Klickitat County, Wash.	152	Leicester, Mass.	31	Marysville, Cal.	147
Iola City, Kan.	136	Knox County, Ind.	92	Leicester, Mass.	31	Mason and Tazewell (Special	
Iola Township, Kan.	136	Knox County, Tenn.	184	Leicester, Mass.	31	Drainage District), Ill.	99
Iowa	114	Knox County, Mo.	120	Leicester, Mass.	31	Mason City, Iowa.	116
Iowa City, Iowa	116	Knox County, Tex.	180	Leicester, Mass.	31	Mason, Mo.	120
Iowa County, Wis.	110	Knoxville, Tenn.	164	Leicester, Mass.	31	Mason County, Mich.	104
Ipswich, Mass.	24	Kokomo, Ind.	92	Leicester, Mass.	31	Mason County, Wash.	153
Iron County, Wis.	107	Kootenai County, Idaho.	140	Leicester, Mass.	31	Massachusetts	16
Iron Mountain, Mich.	104	Kosciusko County, Ind.	94	Leicester, Mass.	31	Massillon, Ohio	84
Ironton, Ohio.	83	L a Belle Township, Mo.	122	Leicester, Mass.	31	Matagorda County, Tex.	181
Ironton School District, Ohio	89	Lackawanna County, Pa.	69	Leicester, Mass.	31	Matawan (Township), N. J.	62
Iroquois Co. Spec. Dr. Dist. No.		Laconia, N. H.	12	Leicester, Mass.	31	Mattoon (City), Ill.	99
1, Ill.	101	La Crosse, Wis.	108	Leicester, Mass.	31	Mattoon (Township), Ill.	99
Irvington, N. J.	65	La Crosse County, Wis.	108	Leicester, Mass.	31	Maverick County, Tex.	182
Irvington, N. Y.	47	Laclede County, Mo.	120	Leicester, Mass.	31	Maynard, Mass.	26
Ishpeming, Mich.	104	Lackawanna County, Pa.	69	Leicester, Mass.	31	Maysville, Ky.	162
Island County, Wash.	152	Lafayette, Ind.	92	Leicester, Mass.	31	Mayville, N. D.	124
Islip School Dist. No. 1, N. Y.	47	Lafayette County, Mo.	120	Leicester, Mass.	31	Maywood, N. J.	62
Ithaca, N. Y.	48	Lafourche Bas. Lev. Dist., La.	175	Leicester, Mass.	31	Meade, Kan.	136
J ack County, Tex.	182	Lagrange, Ind.	94	Leicester, Mass.	31	Meade County, Kan.	134
Jackson, Mich.	104	Lake Borgne Lev. Dist., La.	175	Leicester, Mass.	31	Meade County, S. D.	125
Jackson, Miss.	174	Lake County, Cal.	147	Leicester, Mass.	31	Meadville, Pa.	70
Jackson, Tenn.	164	Lake County, Col.	142	Leicester, Mass.	31	Meagher County, Mont.	138
Jackson County, Ind.	92	Lake County, Minn.	112	Leicester, Mass.	31	Mechanic Falls, Me.	10
Jackson County, Kan.	132	Lake County, Ohio	83	Leicester, Mass.	31	Mechanicville, N. Y.	49
Jackson County, Mo.	120	Lake County, Ore.	151	Leicester, Mass.	31	Mechanicsburg, Pa.	70
Jackson County, Tex.	182	Lake County, S. D.	125	Leicester, Mass.	31	Mechanicsville S. D., Ohio.	89
Jackson (Township), Ohio.	89	Lakewood, N. J.	65	Leicester, Mass.	31	Mecklenburg County, N. C.	166
Jackson County, Wis.	110	Lakewood, Ohio.	89	Leicester, Mass.	31	Mecklenburg County, Va.	158
Jacksonville, Fla.	171	Lamar County, Texas	180	Leicester, Mass.	31	Medford, Mass.	26
Jacksonville, Ill.	98	Lamar, Mo.	122	Leicester, Mass.	31	Medford, Oreg.	151
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