

# STATE AND CITY SUPPLEMENT

— OF THE —

## COMMERCIAL & FINANCIAL CHRONICLE.

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### STATE AND CITY SUPPLEMENT.

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### THE STRENGTH OF THE MUNICIPAL BOND MARKET.

The events of the past few months have served to reveal very clearly the inherent strength of the municipal bond market. The change in the situation as compared with six months ago is naturally marked; but that in itself would not signify much. The conditions prevailing last March and April were everywhere recognized to be exceptional. The Cuban complications, which had been in a threatening state so long, finally culminated in war in the last-mentioned month. This introduced an entirely new factor in affairs. War with another country must necessarily always have a more or less disturbing effect. In the present instance the immediate influence of such a condition, threatened or in existence, was certain to be unsettling in a noteworthy degree.

It is not surprising, under the circumstances, that a sort of paralysis resulted for the time being in nearly all the markets and in all lines of trade and human activity. In the municipal bond market there were special reasons for caution. The market is obviously dependent to some extent upon the course of money rates. But these rates already reflected a disturbed condition of things, and the future was dependent upon many circumstances whose character or influence could not be foreseen. Then, also, a war involved the certainty of a new issue of United States bonds. Such loans appeal in large part to the same class of persons and the same class of institutions as those who bid for and invest in State and city securities. What effect would such an issue have on the price of municipal securities? What effect on the ability to dispose of such securities? Would the market for the moment be taken away from these securities?

These were the questions that investors and dealers put to themselves, and they and the other circumstances here recited will explain why, six months ago, the municipal bond market came almost to a standstill. In April (the month the latter part of which the war broke out) the aggregate of the sales, according to the records we keep, dropped to the low figure of  $3\frac{1}{2}$  million dollars—\$3,570,963. This was a smaller aggregate even than any reported during the silver campaign of 1896, and was without exception the most diminutive figure reached since the panic of 1893, when for two months the totals temporarily fell to below two million dollars each. As indicative of the extreme tension prevailing, we may note that Cambridge, Mass., in the month referred to (April) offered \$245,000 of  $3\frac{1}{2}$  per cent 20-year bonds, and did not obtain a single bid, while such places as Cleveland, O., Omaha, Neb., and Columbus, O., in offering bonds received such unsatisfactory proposals that the bids were all rejected. With this experience before them, other municipalities having new issues to negotiate pursued the only course open to them; they took care not to press their offers on an unwilling market.

The great success achieved by American arms worked, it will be remembered, a quick and very decided change in the general trade and financial situation very early in the war with Spain. In the municipal bond market, however, the recovery was at first rather slow and gradual. This was due in part to the fact that intending borrowers thought it wise to adopt a cautious, conservative policy, so as to be sure that they were not anticipating the improvement before it had actually occurred, or were not predicating too much upon it. In part also it was due to the prospective issue (since realized) of a large loan by the National Government and to possible complications resulting therefrom in the money market. It is always interesting to have the bond sales by months extending back for a number of years; accordingly we present the following record.

TOTAL MUNICIPAL BOND SALES BY MONTHS.

	1893.	1897.	1896.	1895.	1894.
January.....	\$9,147,893	\$10,405,776	\$6,507,721	\$10,332,101	\$7,072,267
February.....	9,304,489	12,676,477	4,423,520	5,779,496	11,966,122
March.....	6,309,851	12,483,809	4,219,027	4,815,355	5,080,424
April.....	3,570,963	13,060,323	4,521,850	8,469,464	11,599,392
May.....	7,636,926	8,258,927	10,712,538	11,587,765	14,849,410
June.....	9,704,925	16,385,085	12,792,308	15,907,441	16,359,377
July.....	7,808,563	17,389,859	5,318,495	15,374,060	8,253,237
August.....	25,029,784	6,449,598	4,045,500	8,464,431	7,525,360
September.....	6,145,665	9,272,691	3,693,457	11,423,212	8,249,347
October.....	.....	6,872,893	4,698,463	6,697,012	8,665,435
November.....	.....	6,863,775	34,913,824	6,524,901	4,549,830
December.....	.....	17,555,473	10,664,287	8,545,804	13,436,374
Grand total....	.....	\$137,981,024	\$166,498,060	\$114,021,833	\$117,176,225

It will be observed that for August the aggregate of the sales reached \$25,029,784, which finds its only parallel in the large total for November 1896, when,

after the defeat of the silverites in the Presidential election, the unsold accumulations of the whole summer were disposed of. To be sure, the August sales included the issue of New York City bonds, amounting to \$12,688,992 offered that month (it is well enough to say that in November 1896 no less than \$16,046,590 of New York City bonds were included); but even with that issue entirely eliminated the total would still be \$12,340,792, which is larger than for the corresponding month of any year so far back as our records extend, August being usually a dull month in this line, making this year's activity all the more noteworthy. For September it is not surprising to find a falling off again, especially as there were no large offerings; the aggregate of the sales for the month was only \$6,145,665.

We have stated above that the mere fact that the market is active now where six months ago it was dormant, would not in itself signify much, since the conditions at the earlier period were so clearly exceptional. What does give importance to the present eager demand is that it has been co-existent with a number of circumstances and events which it might have been supposed would to some extent interfere with or spoil the market for State, city, county and town bonds. Thus in the interval since last June the United States has placed 200 million dollars of Government bonds. As already noted many of the institutions and investors who are most likely to subscribe for a United States loan, are precisely the ones who from choice or necessity are ordinarily obliged to invest part of their funds in municipal issues. To be sure, the 200 million loan has been in name a "popular" loan, but we have pointed out in the CHRONICLE how far from being so it was in fact. We happen to know of several financial institutions which subscribed for fixed amounts of the bonds in the names of every one of their employees. In some cases these subscriptions were so far bona fide that the employees were allowed to make a good share of the profit in the transaction, but the bonds themselves went eventually to the institution itself (which had advanced the money for the purpose) or to its customers. Yet the placing of this large Government issue has operated apparently not in the slightest degree to disturb the market for municipal bonds.

The demand for State and city securities has also been coincident with the opening up to our New York savings institutions of an entirely new class of investments. As was shown in an article in the last number of this SUPPLEMENT, by a law approved last April the savings banks of this State were given authority to invest in the bonds of New York steam railroads under certain restrictions. The privilege granted is so circumscribed and restricted that the new field is, after all, a limited one; but that it has been availed of to an extent there can be no doubt, and to just the extent it has it means the displacement of some one of the other forms of investments permitted the banks.

Another circumstance which it might have been thought would possibly operate somewhat to the detriment of the market for municipal bonds is the fact that issues of railroad bonds have latterly begun to wear an increasingly attractive look. No doubt there is a class of investors who will not touch anything but a Government obligation of some kind, national, State or city, and who would not take a railroad bond under any circumstances. But there are others who want merely reasonable assurance of safety and a fair return.

During the long period of depression through which the railroad industry was forced to go, many of these persons unquestionably lost faith in the stability and desirability of even the best issues of railroad securities, and became inclined to turn away altogether from that field of investments. During the last twelve months, however, conditions have been such as to wean them back. In this period there has been wonderful recuperation, and nearly all the discredited properties have through reorganization been placed upon a sound and conservative basis. The temptation, too, to turn again to railroad investments would be further increased by the fact that the return on municipal bonds has been declining, while many of the newer railroad issues still yield a comparatively large return. As bearing on the same point, we may note furthermore that a number of municipal bond houses have latterly made offers of selected bonds of street and steam railroads and of miscellaneous companies a branch of their business, in some cases taking the entire issue of a new loan and then disposing of the bonds to their customers.

Notwithstanding all these circumstances, there has been, as already stated, most spirited bidding and an active demand for municipal bonds, and the amount of the takings, large though they have been, hardly indicates the eagerness of the inquiry, for latterly the supply of bonds has been far short of the demand. The prices which buyers are paying in order to procure the bonds furnishes confirmation of this statement. The very best bonds are now being placed on a basis netting but little more than 3 per cent, and even below that figure. St. Louis, Mo., in July sold \$593,000 of bonds on a 3·086 basis; Rhode Island the same month put out \$800,000 bonds on a 2·906 basis and Massachusetts in August disposed of \$1,000,000 bonds at a price to net the buyer only 2·93 per cent. The New York City bonds were sold under unfavorable circumstances, and yet they went on a 3·23 basis. Cleveland, which in April found no bidders for one of its issues, was able to negotiate \$300,000 in August at a price netting the purchaser only 3·24 per cent. Allegheny County (Pa.) bonds have been bought to net only 3·20, those of Providence, R. I., and Rochester, N. Y., have been taken to net but 3·107, while Cambridge, Mass., got as low a rate as 3·097.

#### LEGISLATION TO INDEMNIFY TAX COLLECTORS ILLEGAL.

The Constitution of New York State (Section 10, Article 8) provides that "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; \* \* \* nor shall any such county, city, town or village be allowed to incur any indebtedness except for county, city, town or village purposes." Judge Hiscock in the Supreme Court, Special Term, sitting in Onondaga County, recently decided that this provision of the Constitution forbids legislation giving authority to levy taxes for the relief of tax collectors who may have sustained losses upon deposits made by them in bank in their official capacity. The facts of the case are interesting, and of course the decision is of wide importance.

It appears that in 1895 and 1896 Seymour J. Burch was acting as Tax Collector of the town of Western, in Oneida County. As such Collector he deposited in the Ft. Stanwix National Bank of Rome tax moneys

to the amount of \$7,192 97. These moneys were credited to him on the books of the bank in his name as Tax Collector. Some time in 1896 the bank failed and went into the hands of a receiver. Only \$4,322 25 of the deposit was repaid, leaving a deficiency of \$2,870 72. This deficiency Burch and his bondsmen made good. The collectors of some other towns in Oneida County seem also to have suffered through the deposit of town moneys in the bank in question. The Legislature thought the cases proper ones for relief. Accordingly in 1897 a law was passed, and received the approval of the Governor, which provided in substance that the Board of Supervisors of Oneida County might raise by the ordinary process of taxation, in the various towns in the county, a sum sufficient to reimburse the collectors for the losses incurred by them through the failure of the bank. It was distinctly provided that no tax of this kind was to be raised in any town without the consent of the taxpayers therein owning more than one-half the taxable property of the town, and various proceedings were prescribed by which this latter fact should be certified and made certain. The money, when collected in any town, was to be paid over to the person for whose relief it had been raised, or to his bondsmen. Acting under authority of this law, the Board of Supervisors of Oneida County, at its regular session in December 1897, took steps to raise the sum of \$2,870 27 upon the taxable property of the town of Western for the relief of Burch. Thereupon Stephen R. Mercer and others, taxpayers and residents of the town, brought an action against C. Frank Floyd as Supervisor and others to have the law of 1897 declared unconstitutional, and to restrain the officials named from proceeding thereunder.

Judge Hiscock, in his decision, pointed out that it was practically conceded, as indeed it must be, he said, upon the present action, that Burch was liable for the moneys collected by him as a tax collector and deposited in the Rome bank, and that he and his bondsmen were not relieved from obligation to make up the deficiency arising through the failure of the bank, even though Burch himself was free from fault. This liability, under the statute relating to Burch's office and the bond given by him as such officer, has been finally and fully settled, Judge Hiscock declares, within the principles laid down in *Tillingham vs. Merrill*. Accordingly, he thinks, the contention of the plaintiff, that the Act called in question is one providing for the private relief of the collector and his bondsmen and therefore unconstitutional, must be upheld. The Collector was bound to pay over to the proper authorities the moneys collected by him. He was not exempted from so paying them over because part of them had been lost without his fault through the failure of the bank wherein they were deposited. He and his bondsmen were in effect compelled to bear the loss.

Reasoning thus, Judge Hiscock declares that the result of the 1897 law is to reimburse the Collector and his bondsmen for a loss which they are legally required to bear. However unfortunate and much to be regretted the loss is, and however free from personal fault Burch may be, the risk of losing part of his collections in such a manner as this is one that was assumed when he took the office and when the undertaking was executed by his bondsmen. This being the case, it is well settled that the Legislature cannot authorize and the county and town authorities cannot

make a levy and take the property of the taxpayer to relieve the Collector from his loss. There cannot be any doubt, the Judge declares, but that the appropriation of private property for such a purpose, under the form of taxation, is unlawful under the general principles of law which govern the subject. The power of taxation is and should be broad and vested with great powers of discretion; but underlying all of its forms is the general principle that it is to be exercised for public purposes and benefits and not for private relief or gratuity.

It had been urged that it was not unlawful or unconstitutional for a municipality to repay an individual for services performed or moneys expended for its benefit, and whereby a moral or equitable, if not legal, claim has arisen; and in support of that contention reference was made to the discussion of that question in *Bush vs. Board* (10 App. Div., 542, 42 N. Y. Supp., 417). Assuming this contention to be correct, says Judge Hiscock, as it very likely is, he does not think it applies to the present case. The Town of Western has not received from the moneys in question any benefit or advantages which may be the basis of an equitable claim. The defendant Burch has unfortunately and, so far as it appears, without personal fault, lost them. The loss has been a misfortune to him, but not the source of any benefit or advantage to the town.

The further point had been made that the plaintiffs were not entitled to bring the present action. But Judge Hiscock rules that the statutes authorizing a taxpayer to bring suit to restrain public officials from doing an alleged unlawful act are very broad and amply cover the case under review.

#### PROPOSED CONSTITUTIONAL CHANGES IN THE VARIOUS STATES.

An unusual number of changes in the organic law of the different States are under consideration the present year. These changes embrace entirely new constitutions in two of the States, namely Rhode Island and Louisiana, and various amendments in several of the other States.

The Rhode Island Constitution is to be submitted to a vote of the people on November 8. If adopted, the State will lose one of the peculiarities for which it has been distinguished so long. Though the smallest State of the Union, it has enjoyed the distinction not only of having two State capitals, namely Newport and Providence, but also two legislative sessions each year, one in each of the State capitals—at Newport in May, an adjourned session at Providence later in the year. We shall not attempt to rehearse the historical facts that go to explain the existence of these dual arrangements. Suffice it to say that under the new Constitution the anomaly referred to will disappear. The official title of the State will still be "The State of Rhode Island and Providence Plantations," but the only provision regarding legislative sessions contained in the instrument is found in Article IV., Sec. 3, which says, "There shall be a session of the General Assembly at Providence, commencing on the first Tuesday of January in each year." Thus the double sessions are to be dispensed with.

The provisions regarding the debt-contracting power of the State and its various civil divisions have of course much interest for our readers. We give the provisions in full in a subsequent part of this SUPPLEMENT in the place devoted to the affairs of Rhode

Island, and hence will only say here here that the references to the subject in this new instrument are hardly more extended than those in the old Constitution. There are only two brief sections regarding the matter. One provides that the Legislature shall have no power, without the express consent of the people, to incur State debts (except in time of war or in case of insurrection or invasion) to an amount exceeding half a million dollars in the aggregate at any one time. The other section simply forbids the Legislature from authorizing any city, town or incorporated district to guarantee the indebtedness of any corporation, association, institution or individual.

The new Constitution of Louisiana is already in effect. It rigidly limits both State and municipal indebtedness. As far as the State is concerned, the provision is precisely the same as that in the old Constitution. Here is the article bearing on the subject.

ARTICLE 46. 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 evidence of indebtedness thereof, except for the purpose of repelling invasion or for the suppression of insurrection.

With reference to municipalities, the limitation is 10 per cent upon the assessed value of the property of the municipal corporation, parish or district. We give the provisions herewith in full. As regards the exception made of New Orleans in the text of the section, it should be stated that in the case of that city various limitations have from time to time been provided by legislation and are reaffirmed.

ARTICLE 281.—Municipal corporations, parishes and drainage districts, the City of New Orleans excepted, when authorized to do so by a vote of the majority in number and amount of the property taxpayers, qualified as electors under the Constitution and laws of this State, voting at an election held for that purpose, after due notice of said election has been published for thirty days in the official journal of the municipality or parish, and where there is no official journal, in a newspaper published therein, may incur debt and issue negotiable bonds therefor, to the extent of one-tenth of the assessed valuation of the property within said municipal corporation, parish or drainage district, as shown by the last assessment made prior to the submission of the proposition to the property taxpayers, as above provided, and may be authorized by the property taxpayers, voting at said election, to levy and assess special taxes upon the property subject to taxation in the parish, drainage district or corporation; provided, said taxes so imposed do not exceed five mills on the dollar of the assessed valuation in any one year, nor run for a greater number of years than the number named in the proposition submitted to the taxpayers. No bonds shall be issued for any other purpose than stated in the submission of the proposition to the taxpayers, and published for thirty days, as aforesaid, nor for a greater amount than therein mentioned; nor shall such bonds be issued for any other purpose than for paving and improving streets, roads and alleys, purchasing or constructing a system of water works, sewerage, drainage, lights, public parks and buildings, bridges and other works of public improvement, the title to which shall vest in the municipal corporation parish or drainage district, as the case may be; nor shall such bonds run for a longer period than forty years from their date, or bear a greater rate of interest than 5 per cent per annum, or be sold by the municipal corporation, parish or drainage district issuing same for less than par.

The municipal corporation, parish or drainage district issuing such bonds shall provide for the payment of the interest annually, or semi-annually, and the principal thereof at maturity; provided that the total issue of bonds by any municipality, parish or drainage district, for all purposes shall never exceed 10 per cent of the assessed value of the property in such municipality, parish or drainage district. Provided, that drainage districts availing themselves of the provisions of this ordinance shall be limited to the rate of taxation herein fixed; and such districts shall be prohibited from levying contributions under the provisions of existing laws, and provided, further, that nothing herein contained shall prevent drainage districts from being established under the provisions of existing laws.

As regards the amendments proposed in other States, five are under consideration here in New York. All these amendments received the approval of the last Legislature, but must further, however, receive the approval of the next Legislature and then be submitted to ratification by the people before they can become effective. Two of these amendments relate to the judiciary section of the Constitution, and are intended to relieve the higher courts from the pressure of overwork. A third amendment provides for biennial sessions of the Legislature instead of annual sessions. The other two amendments are intended to cover the peculiar situation which has arisen through the creation of the Greater New York, composed of territory embracing more than one county. One of these provides that in a city which includes an entire county, or two or more entire counties, the powers and duties of the county board of supervisors may be de-

involved upon the local legislative body. The other is intended to prevent the creation of additional county indebtedness after the county has been absorbed by and made part of the city. The existing Constitution covers the case where the boundaries of city and county are the same. The proposed revision goes a step further and brings within the same limitation the case "when any city shall include within its boundaries more than one county."

In California no less than seven amendments will be voted on by the people on November 8. The first of these, relating to revenue and taxation, reaffirms the existing limitations upon the contraction of indebtedness by cities, counties, towns, &c., but changes the sinking fund provision so as to allow the principal to be paid in 40 instead of in only 20 years. A section is also added excepting from the prescribed limitations certain claims against the city and county of San Francisco; there is likewise a provision that the city of Vallejo, in Solano County, may pay its existing indebtedness incurred in the construction of its water works whenever two-thirds of the electors thereof, voting at an election held for the purpose, shall so decide. The second amendment relates to the framing, by the inhabitants of counties, of local county government Acts. Amendment No. 3 provides for the organization of a Court of Claims to hear claims against the State. Amendment No. 4 relates to consolidated city and county governments. Amendment No. 5 makes changes in the section relating to the qualifications, functions and succession of the Lieutenant-Governor. Amendment No. 6 revises the section relating to primary and grammar schools. The seventh and last amendment relates to the legislative sessions, and is evidently intended to guard against hasty or ill-advised legislation. At present there is no limit to the length of the biennial sessions, though it is provided that members can draw pay for only sixty days. Under the proposed revision the limit of pay will be seventy-five days, but an entirely new and unusual feature is incorporated. After having been in session twenty-five days the Legislature must adjourn for not less than thirty nor more than sixty days; and at the adjourned session no bill can be introduced without the consent of three-fourths of the members thereof.

In the State of Washington two propositions for revising the framework of the organic law are to be passed upon by the electors. One of these confers the elective franchise upon women. The second confers upon municipalities the option of determining by a majority vote of the electors the class or classes of property upon which taxes for municipal purposes shall be levied.

Minnesota is also engaged in the task of altering its Constitution. It is proposed in the first place to amend the section regarding the right of women to vote for and become members of school boards by extending to them also the privilege of voting for members of library boards and be eligible to membership in such boards. The effect of the amendment will also be to make the provisions in this respect self-operative instead of dependent upon legislative action. A second proposition provides for altering somewhat the requirement as to the number of votes necessary to adopt constitutional amendments. The third proposition has to do with the charters and government of cities and villages. The purpose of the fourth amendment is to create a State road and bridge fund for use in the improvement of highways and bridges.

## 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 1898; SECOND, the changes in those details since June 30 1898 down to Oct. 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 1898.

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.	(4½s) \$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.	740,907,400	490,847,750	\$68,798,300	559,646,050
Refunding certificates	February 26, 1879.....	4 per cent.		J, A, J & O.	40,012,750	.....	.....	41,520
Loan of 1904.....	January 14 1875.....	5 per cent.	Feb. 1, 1904.	F, M, A & N	100,000,000	65,755,950	34,244,050	100,000,000
Loan of 1925.....	January 14 1875.....	4 per cent.	Feb. 1, 1925.	F, M, A & N	162,315,400	111,051,900	51,263,500	162,315,400
<b>Aggregate of interest-bearing debt, excl. of U. S. bonds issued to Pac. R.Rs., as stated below</b>					<b>1,293,235,550</b>	<b>693,020,100</b>	<b>154,305,850</b>	<b>847,367,470</b>

### DEBT ON WHICH INTEREST HAS CEASED JUNE 30 1898.

Funded loan of 1891, matured September 2 1891.....	\$130,400 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..	1,132,280 26
<b>Aggregate June 30 1898 of debt on which interest has ceased since maturity.....</b>	<b>\$1,262,680 26</b>

### DEBT BEARING NO INTEREST JUNE 30 1898.

	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.....	53,397 50
National Bank notes:		
Redemption account.....	July 14 1890.....	30,493,147 00
Fractional currency....	July 17, '62; Mar. 3, '63; June 30, '64, \$15,260,636 14; less \$8,375,934 estim'd as lost or destroyed, Act of June 21, '79.....	6,884,752 14
<b>Aggregate June 30 1898 of debt bearing no interest.....</b>		<b>\$384,112,912 64</b>

The foregoing shows that the Government debt on June 30 1898 was made up of (1) interest-bearing debt, \$847,367,470, of (2) debt on which interest has ceased, \$1,262,680 26, of (3) debt bearing no interest, \$384,112,912 64, making total gross debt, 1,232,743,062 90; subtracting from the total the net cash balance in the Treasury (\$205,657,570 76) at the same date (June 30 1898) we have the net debt as it stood at the close of the last fiscal year, \$1,027,085,492 14. To bring down the interest-bearing debt to Oct. 1 1898—which, as stated, was \$847,367,470 on June 30 1898—we must include the \$142,720,820 war bonds (Loan of 1918) already issued, add to the Funded Loan of 1907 \$850 and deduct from the Refunding Certificates \$540 (a net addition of \$142,721,130) to reach the total of the interest-bearing debt Oct. 1 1898, which was \$990,088,600.

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 1898, 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 (Oct. 1 1898), \$559,646,900.

"REFUNDING CERTIFICATES" (Column 3).—Act of February 26 1879 authorized the Secretary of the Treasury to issue in exchange for lawful money of the United States certificates of deposit of the denomination of ten dollars, bearing interest at the rate of 4 per cent, and 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 Oct. 1 1898 a total of \$40,980.

"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 3¼ 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.

"LOAN OF 1918."—(Column 7.) The bonds included under this head are an issue of \$200,000,000 3 per cents. They were authorized by Act of June 13, 1898, and are known as the "War loan." The law provided that in allotting said bonds the individual subscriptions of the lowest amount must be first allotted. On the day the Act was signed a Treasury circular was issued (see circular in CHRONICLE of June 18, 1898, page 1168), inviting subscriptions for 32 days, from June 13 to July 14, for the amount of bonds stated, in both coupon and registered form, coupons in denominations of \$20, \$100, \$500 and \$1,000, and registered in denominations of same amounts, and also in \$5,000 and \$10,000, dated August 1, 1898, redeemable in coin at the pleasure of the United States after ten years from date of issue, and due and payable August 1, 1918. See circular for further details. Subscriptions reached the amount of \$1,325,000,000. The Department has not as yet announced the full details of the awards. Probably about \$120,000,000 went to subscribers for \$500 or less and nothing to any subscriber for \$5,000 or over.

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 OCTOBER 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.	8. Old 6s and 7s Converted into 4 and 4½ P. Cts.	9. Total Interest-Bearing Debt.
	\$	\$	\$	\$	\$	\$	\$	\$
1876, July 1			Maximum Issue was			14,000,000 00	1,696,685,450	1,710,685,450 00
1877	140,000,000 00					14,000,000 00	1,557,888,500	1,711,888,500 00
1878	240,000,000 00	98,850,000 00	40,912,750 00			14,000,000 00	1,441,885,650	1,794,738,650 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	1,460,461,050	1,463,810,400 00
1883	250,000,000 00	737,586,300 00	355,900 00			14,000,000 00	{ 32,082,600 } { 304,204,350 }	1,338,220,150 00
1884	250,000,000 00	737,661,700 00	290,000 00			14,000,000 00	1,224,612,150	1,226,563,850 00
1885	250,000,000 00	737,719,850 00	240,600 00			14,000,000 00	1,194,190,500	1,196,150,950 00
1886	250,000,000 00	737,759,700 00	207,800 00			14,000,000 00	1,144,046,600	1,146,014,100 00
1887	250,000,000 00	737,800,580 00	175,270 00			14,000,000 00	1,197,716,500	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	25,364,500 00	559,646,050 00	41,520 00	100,000,000	162,315,400			847,367,470 00
1898, October 1	25,364,500 00	559,646,900 00	40,980 00	100,000,000	162,315,400	142,720,820		990,088,600 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 73	1,675,023,474 25	57,360,110 75
1883	7,831,415 26	353,740,691 81	1,899,801,257 07	161,019,431 92	1,538,781,825 15	51,436,709 50
1884	19,656,205 26	353,719,517 31	1,899,939,572 57	161,396,577 18	1,438,542,995 39	47,926,432 50
1885	4,100,995 26	353,603,141 88	1,853,955,087 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	33,752,354 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	839,969,475 75	22,894,194 00
1894	1,851,240 26	380,004,686 42	1,016,897,816 68	117,534,436 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	378,081,702 64	1,226,793,712 90	240,137,626 76	986,656,086 14	34,387,315 20
1898	1,262,680 26	384,112,912 64	1,232,743,062 90	205,637,570 76	1,027,085,492 14	34,387,408 80
1898, October 1	1,256,790 26	383,691,318 64	1,375,036,708 90	307,557,503 52	1,067,479,205 38	38,669,045 80

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 which are still unliquidated by the companies, giving likewise in the statement the unliquidated bonds already paid by the Government and the dates at which the balance becomes payable.

UNLIQUIDATED BONDS ISSUED TO PACIFIC RAILROADS—THEIR STATUS OCTOBER 1 1898.

Name of Railway.	Railroad Liability.			4 Deduct Sinking Fund, etc.	5 Leaving Net Liability.	Bonds, Maturity of.	
	1 Bonds issued by Government.	2 Net Interest paid by Government.	3 Total.			6 Past-Due, Unpaid.	7 Due Jan. 1, 1899.
Central Pacific	\$ 25,885,120 00	\$ 36,637,721 06	\$ 62,522,841 06	\$ 8,904,519 76	\$ 53,618,321 30	\$ 17,312,120	\$ 8,573,000
Western Pacific	1,970,560 00	3,428,344 34	5,398,904 34		5,398,904 34	360,000	1,610,560
Central Branch, Union Pacific	1,600,000 00	2,165,336 53	3,765,336 53		3,765,336 53	1,600,000	
Sioux City & Pacific	1,628,320 00	2,600,368 89	4,228,688 89		4,228,688 89	1,628,320	
Totals	31,084,000 00	44,831,770 82	75,915,770 82	8,904,519 76	67,011,251 06	20,900,440	10,183,560

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.

# Debts and Resources

OF THE

# STATES, CITIES AND TOWNS

IN

# NEW ENGLAND.

INDEX FOR THE NEW ENGLAND STATES, CITIES, Etc.

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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 1889, see STATE AND CITY SUPPLEMENT of April, 1895, page 9.

The whole State debt matured in June and October, 1889, and all that was not paid was refunded into the following loans, payable by instalments, part each year.

NAME AND PURPOSE.	Interest.	When Due.	Outstand'g.	Principal.
Reissue Loan, 1889 "A."	3 J & D	June 1, 1898-1901	\$33,000 yearly.	\$132,000
Original, 1864.		June 1, 1902-1911	\$50,000 yearly.	500,000
Do Class "B."	3 J & D	June 1, 1912-1921	\$50,000 yearly.	500,000
Do Class "C."	3 J & D	June 1, 1922-1929	\$35,000 yearly.	280,000
Reissue Loan, 1889 "A."	3 A & O	Oct. 1, 1898 to 1901	\$17,000 yearly.	68,000
Original, 1869.		Oct. 1, 1902 to 1911	\$20,000 yearly.	200,000
Do Class "B."	3 A & O	Oct. 1, 1912 to 1921	\$28,000 yearly.	280,000
Do Class "C."	3 A & O	Oct. 1, 1922 to 1929	\$3,000 yearly.	24,000
Bonds to State College..	5 J & D	June 1, 1919		118,300
Do do ..	4 J & J	July 1, 1917		100,000
Bond to Insane Hospital.	4 J & J	July 1, 1917		50,000
Loan of 1869, not presented for payment.....				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 funded 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.	Real.	Personal.	Total.	State tax per \$1,000
1896.....	\$257,889,047	\$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 memorandum "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 memorandum "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 States 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 memorandum "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 corporation 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, 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, etc., 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, etc.—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.

Table for AROOSTOOK CO.—L. O. LUDWIG, Treas. City seat is Houlton. Includes LOANS—When Due. Floating debt, Total debt Aug. 1, 1898, Sinking fund, Net debt Aug. 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.).

Table for AUBURN—N. W. HARRIS, Mayor. E. G. EVELETH, Treasurer. Auburn is in Androscoggin County. Includes LOANS—When Due. CITY BONDS—Cont'd. CITY WATER BONDS—

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.

Table for AUGUSTA—SAM'L W. LANE, Auditor. L. A. PURLEIGH, Clerk. This city is in Kennebec County. Includes 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.

Table for BANGOR.—F. O. BEAL, Mayor. H. O. PIERCE, Treasurer. Bangor (City) is in Penobscot County. Includes LOANS—Interest—Principal. NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g.

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 for TOTAL DEBT, SINKING FUND, ETC.—The subjoined statement shows Bangor's total debt, the sinking fund, etc. Includes Total direct liabilities (including water debt), Railroad aid bonds, contingent liability, Total debt, Sinking fund, etc., Net debt.

	Mch. 1, '98.	Mch. 1, '97.
Cash and uncollected claims (incl'd in assets)	\$155,026	\$155,026
Water debt, included in above total	500,000	500,000
Floating debt, included in above total	58,000	17,500

ASSESSED VALUATION.—Bangor's assessed valuation (about 4-5 actual value) and tax rate have been as follows:

Years.	Real Estate	Personal Property	Total Valuation	Rate of Tax per \$1,000.
1897	\$9,755,795	\$4,201,201	\$13,956,996	\$19.00
1896	9,504,233	4,157,225	13,661,458	27.50
1895	9,217,902	4,265,255	13,483,157	21.50
1890	7,151,830	3,158,288	10,310,118	.....
1887	6,771,048	2,858,872	9,629,920	22.50

POPULATION. In 1890 the population was 19,103; in 1880 it was 16,856; in 1870 it was 18,289; in 1897 it was estimated at 23,000.

**BATH.**—{JOSEPH TORREY, Mayor.

{O. C. ROGERS, Treasurer.  
Bath is a shire town of Sagadahoc County.  
The lease of the Knox & Lincoln RR. in September, 1890, brought the City of Bath \$486,000 of 4 per cent bonds and \$74,820 in cash.

NAME AND PURPOSE.	Interest.	Principal.	Outstand'g.
Municipal bonds	4 1/2 J & J	When Due. July 1, 1907	\$100,000
do refunding	4 J & J	{ June 1, 1921 } { Opt. 1901-'11 }	374,200
Old Ladies' Home	6 J & J	1908-1978	14,000
Railroad Aid Bonds— Knox & Lincoln RR.	6 J & J	July 1, 1899	15,750
do do	6 F & A	Feb. 1, 1902	138,500

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

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

	Feb. 1, '98.	Feb. 1, '97.	Jan. 1, '96.	Mar. 1, '95.
Bonded debt	\$776,100	\$856,350	\$864,600	\$876,850
Floating debt	20,000	10,000	.....	.....
Total debt	\$796,100	\$866,350	\$864,600	\$876,850
Assets (see below)	376,800	452,800	460,800	472,800
Net debt	\$419,300	\$413,550	\$403,800	\$404,050

The assets as above given included on Feb. 1, 1898, bonds received from the Penobscot Shore Line RR. Co. for lease of Knox & Lincoln RR. and held for the redemption of the Knox & Lincoln bonds outstanding, \$372,000, and bonds and scrip of the Bath Gas & Electric Company to the amount of \$4,800. The value of city property not included in the foregoing statement of assets is over \$150,000.

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

Years.	Real.	Personal.	Total.	Total Tax per \$1,000.
1897	\$3,503,010	\$2,376,340	\$5,879,350	\$22.50
1896	3,457,620	2,656,855	6,114,475	21.50
1890	2,925,770	3,102,594	6,028,364	23.50
1880	2,693,750	3,881,469	6,575,216	25.00

POPULATION.—In 1890 was 8,723; in 1880 it was 7,874.

**BELFAST.**—{JOHN M. FLETCHER, Mayor.

{JAMES PATTEE, Treasurer.  
Belfast is in Waldo County.

LOANS—	When Due.	Total debt
REFUNDING BONDS— 4s, M&N, \$113,000	Nov. 1, 1925	Mar. 7, 1898...\$611,700
Subject to call after Nov. 1, 1905		Tax valuation 1897...\$2,869,386
REFUNDING BONDS— 4s, F&A, \$498,000	Aug. 15, 1918	Assessment about actual value.
		Total tax (per \$1,000) '97...\$19.50
		Population 1890.....5,294
		Population 1895.....5,300

Belfast owns \$500,000 of Belfast & Moosehead Railroad stock, of which 1,396 shares were preferred and 3,604 common.

INTEREST on the bonds is payable at Belfast and at the First National Bank, Boston, Mass.

**BETHEL.**—J. V. PURINGTON, Treasurer.

This town is in Oxford County.

LOANS—	When Due.	Assessed valuation, real.	Assessed valuation, per l.	Total valuation 1897.	Assessed at about full value.	Tax rate (per \$1,000) 1897.	Population in 1890 was.	Population in 1897 (est.)
4s, J&J, \$30,000	1903-1932	\$621,867	197,837	819,704	.....	\$14.00	2,209	2,200
Bonded debt Jan. 1, 1898	\$30,000	.....	.....	.....	.....	.....	.....	.....
Floating debt	5,760	.....	.....	.....	.....	.....	.....	.....
Total debt Jan. 1, 1898	35,760	.....	.....	.....	.....	.....	.....	.....
Sinking fund assets	12,000	.....	.....	.....	.....	.....	.....	.....
Net debt Jan. 1, 1898	23,760	.....	.....	.....	.....	.....	.....	.....

**BIDDEFORD.**—CHAS. A. MOODY, Treasurer.

This city is in York County.

LOANS—	When Due.	Past maturity	Bonded debt	Floating debt	Total debt	Total valuation 1897	Assessment abt. 60% actual value.	Tax rate (per \$1,000) 1897.	Population in 1890 was.	Population in 1897 (est.)
4s, \$25,000	May 1, 1900	\$500	240,500	213,000	454,300	7,006,464	.....	\$27.04	19,443	16,000
4s, \$25,000	July 1, 1901	.....	.....	.....	.....	.....	.....	.....	.....	.....
4s, \$50,000	May 15, 1904	.....	.....	.....	.....	.....	.....	.....	.....	.....
4s, \$50,000	May 1, 1905	.....	.....	.....	.....	.....	.....	.....	.....	.....
4s, \$10,000	Sept. 1, 1906	.....	.....	.....	.....	.....	.....	.....	.....	.....
4s, \$10,000	July 1, 1907	.....	.....	.....	.....	.....	.....	.....	.....	.....
4s, \$25,000	May 1, 1915	.....	.....	.....	.....	.....	.....	.....	.....	.....
4s, \$45,000	July 1, 1917	.....	.....	.....	.....	.....	.....	.....	.....	.....

**BRUNSWICK.**—J. P. WINCHELL, Treasurer.

This town is in Cumberland County.

LOANS—	When Due.	Various loans	Town debt	Total valuation 1897	Assessment about actual value.	Tax rate (per \$1,000) 1897.	Population 1890
BRIDGE BONDS— 4s, M&N, \$500	1899	\$26,162	83,662	3,378,708	.....	\$16.00	6,012
TOWN HALL BONDS— 4s, J&J, \$25,000	1899-1923	.....	.....	.....	.....	.....	.....
SCHOOL BONDS— 4s, J&J, \$30,000	1899-1928	.....	.....	.....	.....	.....	.....

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

**BUCKSPORT.**—This town is in Hancock County.

LOANS—	When Due.	Tax valuation 1897	Total tax (per \$1,000) '97	Population in 1890 was	Population in 1880 was
REFUNDING RR. BONDS— 4s, J&J, \$107,900	1897-1933	\$899,426	\$27.20	2,921	3,047
Town debt 1897	\$128,100	.....	.....	.....	.....

A certain amount of the above bonds becomes due each year from July 1, 1897, to July 1, 1903, after which date the bonds are payable at the pleasure of the town until July 1, 1933.

INTEREST is payable at Boston, Mass., and at Bucksport.

**CALAIS.**—{C. E. SWAIN, Mayor.

{GEORGE DOWNS, Treasurer.  
This city is in Washington County.

LOANS—	When Due.	Total debt	Sinking fund	Net debt	Tax valuation 1897	Assessment about % actual value.	Tax rate in '95 (per \$1,000)	Population in 1890 was	Population in 1898 (estim'd)
LOANS OF 1883, '90 & '91— 4s, J&D, \$1,000	Part yearly	\$147,000	30,000	117,000	2,934,400	.....	\$18.50	7,290	6,173
4s, F&A, 9,000	Aug. 1, 1900	.....	.....	.....	.....	.....	.....	.....	.....
4s, J&D, 101,000	..... 1911	.....	.....	.....	.....	.....	.....	.....	.....
Optional after 1901 4s, J&J, \$10,000	July 1, 1915	.....	.....	.....	.....	.....	.....	.....	.....
Bonded debt Jan. 1, '98	\$121,000	.....	.....	.....	.....	.....	.....	.....	.....
Floating debt	26,000	.....	.....	.....	.....	.....	.....	.....	.....

INTEREST on the loans due in 1900 and 1911 is payable at the Globe National Bank of Boston; other interest in Calais.

**CAMDEN.**—This town is in Knox County. Bonds tax free.

Town debt 1898	\$36,960	Tax rate (per \$1,000) '98	\$18.00
Tax valuation 1897	1,587,738	Population in 1890 was	4,621
Assessment at full value.	.....	Population in 1898 (est.)	3,200

**DEERING.**—{A. F. MOULTON, Mayor.

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

LOANS—	When Due.	Assessed val., personal.	Total valuation, 1898.	Tax rate (per \$1,000) '97.	Population 1890
IMPROVEMENT BONDS— 4s, J&D, \$15,000	Dec. 1, 1915	\$644,482	4,726,002	20.00	5,353
Bond. debt Feb. 14, '97	\$94,975	.....	.....	.....	.....
Assessed val'tion, real.	4,081,520	.....	.....	.....	.....

**ELLSWORTH.**—THOMAS E. HALE, Clerk.

This city is in Hancock County.

LOANS—	When Due.	Total debt Jan. 1, 1898.	Uncollected taxes & cash.	Total valuation 1897	Tax rate (per \$1,000) '97	Population in 1890 was
WAR DEBT— 4s, \$28,000	June 1, 1917	\$82,656	24,144	1,772,845	\$26.00	4,804
4s, \$13,300	June 1, 1907	.....	.....	.....	.....	.....
4s, \$17,000	June 1, 1912	.....	.....	.....	.....	.....

**HALLOWELL.**—{G. A. SAFFORD, Mayor.

{C. K. TILDEN, Treasurer.  
This city is in Hancock County.

LOANS—	When Due.	Total debt Jan. 1, 1898.	Sinking fund <th>Net debt <th>Tax valuation 1897</th> <th>Assessment same as actual value.</th> <th>Total tax (per \$1,000)</th> <th>Population 1890 was</th> <th>Population 1898 (est.)</th> </th>	Net debt <th>Tax valuation 1897</th> <th>Assessment same as actual value.</th> <th>Total tax (per \$1,000)</th> <th>Population 1890 was</th> <th>Population 1898 (est.)</th>	Tax valuation 1897	Assessment same as actual value.	Total tax (per \$1,000)	Population 1890 was	Population 1898 (est.)
SCHOOL BONDS— 4s, M&N, \$5,000	Nov. 1, 1903	\$70,000	560	69,440	1,522,261	.....	\$17.00	3,181	3,500
(\$1,000 due yearly) to Nov. 1, 1907		.....	.....	.....	.....	.....	.....	.....	.....
4s, \$20,000	May 2, 1918	.....	.....	.....	.....	.....	.....	.....	.....
REFUNDING 1893— 4s, M&N, \$15,000	Nov., 1908 to '22	.....	.....	.....	.....	.....	.....	.....	.....
WATER BONDS— 4s, J&J, g., \$50,000	Jan. 1, 1918	.....	.....	.....	.....	.....	.....	.....	.....

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

INTEREST on the \$5,000 4 per cent school bonds and refunding bonds is payable in Boston and Hallowell; on the \$20,000 school bonds, in Portland; on all others, in Hallowell.

**HOULTON.**—THOS. P. PUTNAM, Chrm. Selectmen.

This town is in Aroostook County.

LOANS—	When Due.	Total debt Feb. 1, 1898	Sinking fund, cash, etc.	Net debt	Assessed valuation, real	Assess'd valuat'n, pers'l.	Total valuation 1897	Assess'm't abo't 75 p.c. actual value.	Tax rate (per \$1,000) '97	Population in 1890 was	Population 1898 (estimated)
SCHOOL AND RR. BONDS— 4s, J&D, \$40,000	Dec. 15, 1910	\$71,500	20,000	51,000	1,479,324	778,646	2,257,970	.....	\$20.00	4,015	5,300
Subject to call at any time.		.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
SCHOOL, BRIDGES, TOWN IMP. BDS. 4s, A&O, \$20,000	Apr. 1, 1917	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
REFUNDING BONDS— 4s, A&O, \$10,000	Oct. 1, 1918	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Bonded debt Feb. 1, 1898	\$60,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
Floating debt	11,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

**LEWISTON.**—CHAS. C. BENSON, Treasurer.

Lewiston is in Androscoggin County.

LOANS—	When Due.	Railroad Aid Bonds—
CITY BONDS— 6s, J&J, \$185,000	July 1, 1901	4s, J&J, \$100,000
4s, J&J, 51,000	Jan. 1, 1899	4s, J&D, 100,000
4s, J&J, 100,000	Jan. 1, 1913	Bonded debt Mar. 1, '98
REFUNDING BONDS— 4s, J&J, \$80,000	July 1, 1924	Floating debt
WATER BONDS— 5s, A&O, \$174,000	Oct. 1, 1907	Total debt
5s, A&O, 200,000	Oct. 1, 1917	Sinking fund
Refund'g 4s, A&O, 100,000	1927	Tax valuation 1898
		Assess'm't abt. 75 p.c. actual value.
		Tax rate (per \$1,000) '98
		Population in 1890 was
		Population '98 (estimated)

INTEREST is payable in Boston at the National Bank of Commerce. The city property, valued at \$1,419,739, includes stock of the Lewiston & Auburn Branch Railroad to the amount of \$225,000, and the water works, valued at \$595,934. Bonds are not taxed.

**NORWAY.**—{H. J. BANGS, Treasurer.

{C. G. MASON, Clerk.  
This town is in Oxford County.

LOANS—	When Due.	Float. debt and acc'd int	Total debt	Assessed valuation, real.	Assess'd valuat'n, pers'l.	Total valuation 1897	Tax rate (per \$1,000) '97	Population in 1890 was
REFUNDING BONDS— 4s, J&J, \$10,000	part yearly	\$5,791	21,291	879,806	236,261	1,116,067	\$15.50	2,665
SCHOOLS— 4s, F&A, \$5,500	part y'ly aft. 1899	.....	.....	.....	.....	.....	.....	.....
Interest payable at Norway Nat. Bk.		.....	.....	.....	.....	.....	.....	.....
Bonded debt Feb. 1, 1898	\$15,500	.....	.....	.....	.....	.....	.....	.....

**OLD TOWN.**—{EDGAR B. WEEKS, Mayor.

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 4 columns: Item, Feb 1, '98, Feb 1, '97, Feb 1, '96. Rows include Total debt, Sinking fund and trust funds, 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 5 columns: Years, Real Estate, Personal Property, Total Valuation, Rate of Tax per \$1,000. Rows from 1898 to 1888.

POPULATION.—In 1890 was 36,425; in 1898 (estimated), 45,000.

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: Item, When Due, Item, When Due. Rows include Loans—City Bonds, Loans—Knox & Lincoln RR. Loan, Available Assets.

AVAILABLE ASSETS.—The city's total assets, as given above, for February, 1898, included Penobscot Shore Line Railroad 1st mortgage 4 per cent bonds, due August, 1921, to the amount of \$92,000, but the amount has since been reduced to \$41,000 through the redemption of bond issues maturing in 1898.

RUMFORD.—F. B. MARTIN, Treasurer.

This town is in Oxford County.

Table with 4 columns: Item, When Due, Item, When Due. Rows include Loans—City Bonds, Loans—Knox & Lincoln RR. Loan, Available Assets.

SACO.—F. B. WIGGIN, Treasurer.

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

Table with 4 columns: Item, When Due, Item, When Due. Rows include Loans—General Expense, Loans—Refunding Bonds, Loans—Sewer Bonds, Loans—Sidewalk Bonds.

THOMASTON.—EDW. O. B. BURGESS, Treas.

This town is in Knox County.

Table with 4 columns: Item, When Due, Item, When Due. Rows include Loans—Refunding Bonds, Loans—Sewer Bonds, Loans—Sidewalk Bonds.

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: Item, When Due, Item, When Due. Rows include Loans—Wash. Co. RR. Bonds, Loans—Sewer Bonds, Loans—Sidewalk Bonds.

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: Item, When Due, Item, When Due. Rows include Loans—City Bonds, Loans—Refunding Bonds, Loans—Sewer Bonds.

WESTBROOK.—{KING S. RAYMOND, Mayor. C. S. EASTMAN, Treasurer.

Westbrook is in Cumberland County.

Table with 4 columns: Item, When Due, Item, When Due. Rows include Loans—City Bonds, Loans—Refunding Bonds, Loans—Sewer Bonds.

INTEREST on the refunding bonds of 1907, 1915 and 1918 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 5 columns: Towns, Total Debt, Assessed Valuation, Tax Rate, Population 1890. Lists various towns like Albion, Anson, Benton, etc.

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 5 columns: NAME AND PURPOSE, Interest, P. Ct. Payable, When Due, Principal, Outstanding. Rows include Agricultural College 1893, Library bonds of 1891, Do do 1893, Municipal War loan, do do (overdue), Loan of 1873 (overdue), Trust funds.

Of the trust funds \$80,000 bear 6 per cent interest and \$617,746 36 bear 4 per cent interest, no interest being paid on \$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, 1898, was \$1,367,657 61. The subjoined statement shows New Hampshire's total debt on the dates named. Assets June 1, 1893, were \$769,035; floating debt, \$100.

Table with 5 columns: Item, June 1, '98, June 1, '97, Jan. 1, '96, June 1, '95. Rows include Total funded debt, Trust funds, Total debt.

**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.....	234,574	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 indorsers, 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 as 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 statements given below, see "Additional Statements" at end of this State.

**BELKNAP CO.**—County seat is Laconia.

LOANS—	When Due.	Bonded debt Jan. 1, '98.	\$50,000
COURT HOUSE BONDS 1893—		Sinking fund assets.....	11,999
4s, J.&J, \$30,000.....	July 1, 1913	Net debt Jan 1, 1898.....	38,001
Interest payable at Nat'l Bank of the Republic, Boston, Mass.		Assessed valuation '97.....	9,167,414
		Assessment about 1/2 actual value.....	
		Population in 1890 was.....	20,321

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

LOANS—	When Due.	Total debt.....	\$173,560
SCHOOL BONDS—		Sinking funds.....	17,500
4s, \$10,000.....	1899-1908	Net debt Aug. 1, 1898.....	156,060
(\$1,000 yearly.)		Assessed valuation, real 2,097,718	
IMPROVEMENT BONDS—		Ass'd valuation personal 508,225	
4 1/2s, \$70,000.....	1913	Total valuation 1898.....	2,605,941
FUNDING BONDS—		Assessment 1/2 actual value.....	
4s, \$50,000.....	1917	Tax rate (per M.) 1898.....	\$24.50
Bonded debt, Aug. 1, '98.....	\$130,000	Population 1890.....	3,729
Floating debt.....	43,560	Population 1898 (est.).....	8,025

**CLAREMONT.**—GEO. A. TENNEY, Treasurer.  
This town is in Sullivan County.

LOANS—	When Due.	Total debt Feb. 15, '98..	\$176,775
TOWN HALL BONDS.		Sinking fund assets.....	15,611
4s, \$45,000.....	1899	Net debt Feb. 15, 1898.....	161,164
(\$2,500 due yearly) to.....	1916	Total assessment 1898.....	3,193,315
REFUNDING BONDS—		Actual value (about).....	4,400,000
4s, J.&J, \$25,000.....	Jan. 1, 1909	Tax rate (per \$1,000) '98.	21.00
4s, J.&J, 50,000.....	Apr. 1, 1914	Population in 1890 was..	5,565
Bonded debt Feb. 15, '98.....	\$142,500	Population in 1898 (est.)	7,000
Floating debt.....	34,275		

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—, BRIDGE BONDS—, MEMORIAL ARCH BONDS—, POLICE STATION BONDS—, PUBLIC PARK BONDS—, SEWER BONDS—, WATER PRECINCT BONDS—

Table with columns: WATER PREC'T BONDS (Con.)—, SCHOOL DISTRICT BONDS—, PENACOOK SEWER BONDS—, 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 \$348,304 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.

Table with columns: Bonded debt Jan. 1, 1898, Floating debt, Total debt Jan. 1, 1898, Sinking fund

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

Table with columns: LOANS—, REFUNDING LOANS—, CITY HALL BONDS—, FUNDING AND BRIDGE BONDS—

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.—This town is in Rockingham County.

Table with columns: Total debt Jan. 1, 1898, Assets, Net debt Jan. 1, 1898, Tax valuation, real, Tax valuation, personal

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.

Table with columns: REFUNDING BONDS—, Net debt Jan. 1, 1898, Tax valuation 1897, Tax rate (per \$1,000) '97, Population in 1890, Population in 1897 (est.)

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

Table with columns: LOANS—, TOWN BONDS—, WATER BONDS 1891—, Floating debt, Total debt Jan. 1, '98, Assets, Net debt Jan. 1, 1898, Tax valuation 1897, Assessment about 3/4 actual value, Tax rate (per \$1,000) 1898, Population in 1890, Population in 1896 (est.)

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

HILLSBOROUGH CO.—FRANK C. LIVINGSTON, Treasurer.

Table with columns: LOANS—, BUILDING BONDS—, FUNDING BONDS 1894—, REFUNDING BONDS—

HILLSBORO BRIDGE FIRE PRECINCT.—STEPHEN DENISON, Commissioner.

Table with columns: LOANS—, SEWER BONDS—, WATER BONDS—

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

Table with columns: LOANS—, RAILROAD AID BONDS—, SEWER BONDS—, WATER BONDS—, 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.

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

Table with columns: LOANS—, SEWER AND FUNDING BONDS—, WATER BONDS—, CEMETERY BONDS—, IMPROVEMENT BONDS—

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

Table with columns: LOANS—, BRIDGE BONDS—, SCHOOL BONDS—, WATER BONDS—, CEMETERY BONDS—, IMPROVEMENT BONDS—

PAR VALUE.—The city's bonds are for \$100, \$500 and \$1,000. They are mostly of the denomination of \$1,000 each.

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

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.

VALUATION, TOTAL DEBT, ETC.—The assessed valuation (about 70 per cent of cash value) and the tax rate have been as follows in the years named below:

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

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—, WATER BONDS 1893—

MERRIMACK CO.—WARREN ABBOTT, Treasr.

Table with columns: LOANS—, FUNDING BONDS—

MILFORD.—F. T. SAWYER, Treasurer.

Table with columns: Bonds are exempt from taxation. LOANS—When Due. WATER BONDS OF '91 & '93.—4s, J & J, \$65,000 July 1, 1921...

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

Table with columns: This city is in Hillsborough County. LOANS—When Due. ENGINE HOUSE—(gold)—4s, g., J & D, \$15,000g. June 1, 1918...

INTEREST on the funded floating debt bonds due from 1911 to 1915 is payable at the City Treasurer's office; on the school building bonds by Blake Bros. & Co., Boston; on the funded floating debt bonds due 1901 at the City Treasurer's office...

TOTAL DEBT.—The city's bonded debt on January 1, 1898, was \$640,000; floating debt \$70,459; total debt, \$710,459; sinking fund and cash and uncollected taxes, \$98,142; net debt, \$612,317.

ASSESSED VALUATION.—Total assessed valuation (which is about 75 per cent of actual value), was in 1898 \$13,704,275. Total tax per \$1,000 in 1898 was \$21.00.

POPULATION in 1898 (est.) 24,000; in 1890 was 19,311.

NEWPORT.—SAM D. LEWIS, Treasurer.

Table with columns: This town is in Sullivan County. LOANS—When Due. WATER BONDS, 1894—4s, J & J, \$84,300..... 1901...

INTEREST is payable at the office of E. H. Rollins & Sons, Boston.

PENACOOK.—WILLIS G. BUXTON, Treasurer.

Table with columns: Penacook is in Merrimack County. LOANS—When Due. WATER WORKS—4 1/2s, M & N, \$70,000... July 1, 1922...

INTEREST is payable at the office of E. H. Rollins & Sons, Boston.

PITTSFIELD.—Pittsfield is in Merrimack County.

Table with columns: LOANS—When Due. REFUNDING TOWN BONDS—4s, J & J, \$31,000..... July 1, 1916...

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...

Table with columns: LOANS—Interest—Principal—NAME AND PURPOSE. P. Ct. Payable. When Due. Outstanding. Municipal bonds issued for schools, etc. 1883 4 A & O Apr. 1898 to 1900 \$6,500...

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 \$8,384,592 (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: This city is in Strafford County. Bonds are tax exempt. LOANS—When due. SEWER BONDS—3 1/2s, J & J, \$118,100... Jan. 1, 1899...

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

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

Table with columns: County seats are Exeter and Portsmouth. LOANS—When Due. COURT HOUSE BONDS, 1893. 4s, J & J, \$40,000..... July 1, 1918...

SANDWICH.—D. D. ATWOOD, Treasurer.

Table with columns: Sandwich is in Carroll County. Bonds are not taxable. LOANS—When Due. WAR DEBT—3s, Jan. 1, \$17,600... 1898 to 1906...

STRAFFORD CO.—GEORGE D. NOWELL, Treas.

Table with columns: County seat is Dover. LOANS—When Due. FUNDING BONDS—4s, J & D, \$30,000..... Dec. 1, 1898...

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

WHITEFIELD.—E. M. BRAY, Treasurer.

Table with columns: This village is in Coös County. LOANS—When Due. WATER BONDS, 1894—4s, J & J, \$60,000..... Jan. 1, 1914...

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. Alton, Belknap Co. 21,723 4,928 611,606 21.00 1,372...

# 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. 1900) - - - - - Edw. C. Smith  
 Secretary of State, (term expires Oct. 1900) - Fred. A. Howland  
 Treasurer, (term expires Oct. 1900), - - - John L. Bacon  
 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, 1898, 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				167,722
State school tax to be distrib'd	5			87,195
do highway do do	5			87,195

INTEREST is payable at the State treasury.

**TOTAL DEBT, ETC.**—The total debt of the State on July 1, 1898, not including State school and highway taxes distributed July 1, 1898, was \$303,222. On July 1, 1898, the total resources were \$537,619 59, including cash on hand and in banks \$137,431 76.

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

Years.	Real.	Personal.	Total.	Tax rate per \$1,000
1898	\$116,141,979	\$41,123,154	\$157,265,133	\$...
1897	114,994,441	59,396,708	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 1898 was \$1-00 per \$1,000 for State school and State highway taxes of 50 cents each per \$1,000, collected and re-distributed to towns on a basis of the number of schools and road mileage.

**DEBT LIMITATIONS.**—There appears to be nothing in the Constitution or in the Statutes of Vermont providing a general limit to the debt-making power of municipalities. Whatever in each case the 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 2,775.** A town having outstanding and unpaid orders, notes, bonds or coupons, issued under any act of the Legislature, for the purpose of the erection of public buildings, or in aid of public 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 a 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 it 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.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Mar. 1, '98. \$138,000
<b>REFUNDING BONDS, 1896—</b>		Floating debt..... 26,376
4s, M&N, \$15,000.....	May 1, 1906	Total debt Mar. 1, 1898.. 164,376
4s, M&N, 15,000.....	May 1, 1911	Assets..... 56,908
4s, M&N, 15,000.....	May 1, 1916	Tax valuation 1897..... 2,594,211
<b>SEWER BONDS—</b>		Assessment about 2/3 actual value.
4s, J&J, \$75,000.....	July 1, 1909	Tax rate (per \$1,000)..... 26.70
<b>SCHOOL BONDS—</b>		Population in 1897 (est.).... 8,300
4 1/2s, J&J, \$13,000.....	July 1, 1911	Population 1890..... 6,812

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.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Jan., 1898..... \$40,000
<b>SEWER BONDS—</b>		Tax valuation 1897..... 2,183,320
4s, J&J, \$35,000.....	1900 to 1916	Population in 1890 was..... 3,971
	(\$2,000 due yearly.)	Population 1898 (estimated) 5,000
4s, J&J, \$5,000.....	Jan. 1, 1917	

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

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

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Jan. 1, '98.. \$128,000
<b>REFUNDING BONDS—</b>		Assessed valuation, real. 2,263,568
4s, J&J, \$100,000.....	July 1, 1917	Assessed val't'n, pers'l. 1,479,026
4s, ..... 18,000.....	1899 to 1900	Total valuation, 1897... 3,742,594
	(\$9,000 yearly on Jan. 1.)	Population 1890..... 6,391
4s, ..... \$10,000.....	Jan. 1, 1901	Population 1898 (est.)..... 8,000

**BRATTLEBORO.**—W. H. BRACKETT, Treas'r.

This town is in Windham County.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Sept. 1, 1898. \$77,000
<b>BRIDGE BONDS—</b>		Assessed valuations, real. 2,773,185
4s, J&J, \$15,000.....	July 1, 1918	Assessed valuations, p'l. 1,800,436
<b>ROAD IMP'V'T BONDS—</b>		Total valuations 1897... 4,573,621
4s, ..... \$6,000.....	1899-01	Assessment about 1/2 actual value.
4s, ..... 5,000.....	1899	Total tax rate (per \$1,000)..... \$9.00
<b>TOWN HALL BONDS—</b>		Population in 1898 (est.).... 7,000
4s, J&J, \$50,000.....	1909-19	Population in 1890..... 6,862

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.

<b>LOANS—</b>	<i>Interest.</i>	<i>Principal.</i>	<i>When Due.</i>	<i>Outstand'g.</i>
<b>NAME AND PURPOSE.</b>	<i>P. Ct.</i>	<i>Payable.</i>	<i>When Due.</i>	<i>Outstand'g.</i>
City improvement bonds.....	4	J & J	Jan. 1, 1914-15	\$40,000
			(\$20,000 due yearly.)	
Water bonds.....	4	J & J	Jan. 1, 1919	65,000
Refunding imp. bonds.....	4	J & J	Jan. 1, 1913	20,000
do do.....	4	J & J	Jan. 1, 1914	15,000
do RR. bonds, 1891.....	4	A & O	Apr. 1, 1931	160,000
			Subject to call Apr. 1, 1911.	
do water bonds.....	4	J & J	Jan. 1, 1906	160,000
do do.....	4	J & J	Jan. 1, 1914	30,000
School bonds.....	4	A & O	Apr. 1, 1913	37,000
do do.....	4	J & J	Jan. 1, 1914	20,000
do do.....	4	A & O	Oct. 1, 1915	25,000
do do.....	3 1/2	J & J	July 1, 1923	85,000
Street improvement bonds.....	4	J & J	July 1, 1916	20,000
do do.....	4	J & J	July 1, 1917	20,000
do do.....	4	J & J	July 1, 1918	20,000

INTEREST on the refunding water bonds due in 1906 and on the refunding railroad bonds is payable at the Fourth National Bank, New York; on all other bonds at the office of the City Treasurer.

**TOTAL DEBT, SINKING FUND, ETC.**—The city'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

<b>Years.</b>	<b>Real.</b>	<b>Valuation.</b>	<b>Total.</b>	<b>Tax rate</b>
		<b>Personal.</b>		<b>per \$1,000.</b>
1897.....	\$.....	\$.....	\$12,884,690	\$15.00
1895.....			12,139,800	15.00
1894.....	7,129,950	3,597,703	10,727,653	11.00
1890.....	6,927,963	3,217,209	10,145,172	12.00
1886.....			8,450,000	11.00

**POPULATION.**—In 1890 the population was 14,590; in 1880 it was 11,365; in 1870 it was 14,387. According to local figures the population in 1897 was about 17,000.

**FAIR HAVEN.**—Fair Haven is in Rutland County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation 1898..... \$1,169,025
<b>WATER BONDS—</b>		Tax rate (per \$1,000) '98 \$19.50
4s, J&D, \$26,000.....	1905	Population 1890..... 2,791
	Subject to call after 1895.	Population 1880..... 2,211
Bonded debt Aug. 1, 1898. \$26,000		

**LUDLOW.**—FRANK A. WALKER, Clerk.

This village is in Windsor County.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Mar. 1, 1898.. \$34,000
<b>SEWER BONDS—</b>		Tax valuation 1897..... 647,010
4s, A&O, \$9,000.....	Apr. 1, 1905	Assessm't abt. 55 p.c. actual value.
	Subject to call after Apr. 1, 1897	Tax rate (per \$1,000) '97... \$20.00
<b>WATER BONDS—</b>		Population in 1890 was..... 1,081
4s, J&J, \$10,000.....	Jan. 1, 1910	Population in 1895 (est.)... 1,250
	Subject to call after 1900	
4s, J&J, \$15,000.....	Jan. 1, 1915	
	Subject to call after Jan. 1, 1905	

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

**MIDDLEBURY.**—CHAS. E. PINNEY, Treasurer.

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

<b>TOWN.</b>		<b>VILLAGE.</b>	
<b>LOANS—</b>	<i>When Due.</i>	<b>LOANS—</b>	<i>When Due.</i>
4s, ..... \$28,000.....	1898-1917	Water 4s, \$30,000.....	1921
Bonded debt Mar. 1, 1898. \$28,000		Bonded debt Mar. 1, 1898. \$30,000	
Tax valuation, 1897..... 1,900,000		Tax valuation 1897..... 1,000,000	
Total tax per \$1,000 '97. \$13.50		Tax rate (per \$1,000) '97..... \$20.00	
Population 1890..... 2,793		Population 1890..... 2,793	

**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.

<b>LOANS—</b>	<i>When Due.</i>	<b>LOANS—</b>	<i>When Due.</i>
<b>RAILROAD AID BONDS—</b>		4s, J&J, \$15,000.....	1917
4s, J&J, \$40,000.....	Jan. 1, 1911	Bonded debt Feb. 1, '98.. \$131,500	
	(Subject to call after Jan. 1, 1896.)	Tax valuation 1897..... 3,800,289	
<b>WATER BONDS—</b>		Assessment about 2/3 actual value.	
4s, J&J, \$12,000.....	July 1, 1904	Total tax (per \$1,000) '96. \$15.00	
	(Subject to call.)	Value of water-wks. owned. 136,851	
4s, A&O, \$30,000.....	Apr. 1, 1914	do real estate owned. 16,500	
	(Subject to call.)	Population in 1890 was..... 4,160	
4s, J&J, \$17,000.....	1917	Population in 1897 (est.).... 6,000	
4s, J&J, 17,500.....	1917		

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 Lamoille County.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Jan. 1, 1898. \$49,000
<b>WATER &amp; ELEC.-LIGHT BONDS—</b>		Floating debt..... 6,000
4s, F&A, \$5,000.....	Feb. 1, 1900	Total debt Jan. 1, 1898... 55,000
4s, F&A, 14,000.....	Feb. 1, 1905	Total valuation 1897..... 600,000
4s, F&A, 10,000.....	Feb. 1, 1910	Assessment about 1/3 actual value.
4s, F&A, 10,000.....	Feb. 1, 1915	Tax rate (per \$1,000) '97. \$21.00
4s, F&A, 10,000.....	Feb. 1, 1920	Population in 1895 (est.)... 1,600

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

**NEWPORT.**—H. S. ROOT, Treasurer.

This village is in Orleans County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation 1897..... \$978,987
<b>WATER BONDS—</b>		Tax rate (per \$1,000) '97... \$15.50
4s, J&D, \$40,000.....	June 1, 1920	Population in 1880 was..... 920
Bonded debt Jan. 1, 1898. \$40,000		Population in 1890 was..... 1,730
Floating debt..... 9,000		Population 1896 was (est.)... 3,000
Total debt Jan. 1, 1898... 49,000		

INTEREST is payable at the Third National Bank, Boston.

**NORTHFIELD.**—H. C. CADY, Treasurer.

This village is in Washington County.

<b>LOANS—</b>	<i>When Due.</i>	Floating debt (about)..... \$8,000
<b>ELECTRIC PLANT BONDS—</b>		Total debt Feb. 1, '98, (abt.) 43,000
4s, J&D, \$35,000.....	June 1, 1917	Assessed valuation, 1896. 590,491
	(\$5,000 subject to call after 7 yrs.,	Assessment about 2/3 actual value.
	and \$20,000 after 10 years.)	Population 1897 (est.)..... 1,500

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

This village is in Rutland County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real..... \$920,000
4s, J&J, \$50,000.....	Jan. 1, 1900-22	Tax valuation, personal. 150,000
	(Subject to call after 1900.)	Total valuation 1897..... 1,070,000
Bonded debt Feb. 1, '98.. \$50,000		Tot. tax rate (per \$1,000) '98. \$13.50
Other debt..... 11,500		Population in 1897 (est.).... 1,900
Total debt Feb. 1, 1898.. 61,500		Population in 1890 was..... 1,758

INTEREST is payable at Village Treasurer's office.

**RANDOLPH.**—W. H. DU BOIS, Treasurer.

This village is in Orange County.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Jan. 1, 1898.. \$21,000
<b>WATER SUPPLY BONDS, 1887—</b>		Tax valuation 1897..... 1,200,000
4s, J&J, \$21,000.....	July 1, 1907	Total tax (per \$1,000)..... \$10.00
	Subject to call at any time.	Population in 1890 was..... 1,634
Int't payable at Treasurer's office.		Population in 1880 was..... 1,060

**RUTLAND.**—FRED. A. FIELD, Treasurer.

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

<b>LOANS—</b>	<i>When Due.</i>	<b>SCHOOL DEBT—(Con.)—</b>
<b>GENERAL DEBT—</b>		4s, ..... \$1,000*..... 1898
4s, J&J, \$25,000.....	June, 1926	(\$1,000 due yearly in Nov.)
4g, M&N, 100,000*.....	May, 1924	4s, ..... \$40,000*..... 1904 to 1919
4g, M&N, 50,000*.....	Nov., 1924	(\$10,000 due every 5 yrs. in Nov.)
<b>SCHOOL DEBT—</b>		4s, ..... \$30,000*..... May, 1925
5s, \$7,000*.....	1898 to 1900	4s, ..... 5,000..... Nov., 1925
	(\$2,000 due yearly in Dec.)	



ordinary vote can incur debts for temporary loans in anticipation of the taxes of the year *only* in which such debts are incurred.

Temporary loans (for a term not exceeding one year) in anticipation of money to be derived from an issue of bonds or other form of indebtedness, duly authorized, are provided for by a statute approved June 14, 1898. The same Act states that the time within which said bonds, etc., shall become due shall not be extended by reason of said temporary loan.

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

\* 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.

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 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 dividend 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 to 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 to 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:

Year.	Aggregate		Percentage.
	Valuation.	Net Debt.	
1897	\$2,702,328,054	\$115,798,889	4.2
1896	2,622,520,278	104,702,875	3.9
1895	2,542,348,993	98,511,920	3.8
1894	2,471,521,505	87,786,918	3.5
1893	2,428,339,029	80,125,652	3.2
1892	2,333,025,090	76,483,323	3.2
1891	2,245,042,273	73,066,660	3.2
1890	2,154,134,626	70,742,786	3.2
1885	1,782,349,143	63,306,213	3.5
1880	1,584,756,802	68,512,929	4.3
1875	1,840,792,728	71,784,006	3.8
1871	1,497,351,686	39,421,298	2.6

ABINGTON.—G. R. FARRAR, Treasurer.

This town is in Plymouth County.

LOANS—	When Due.	Floating debt.....	\$42,276
WATER LOAN—			
4s, May, \$90,000.....	May 1, 1899	Total debt Jan. 1, 1898..	173,276
(\$5,000 due yearly) to May 1, 1916		Assets.....	30,257
4s, Jan., \$18,000.....	Jan. 1, 1899	Net debt Jan. 1, 1898.....	143,019
\$1,000 due yearly) to Jan. 1, 1918		Tax valuation 1897.....	2,250,417
4s, M&N, \$3,000.....	May 1, 1926	Prop'ty is assessed at actual value.	
4s, May, 11,000.....	1917 to '25	Total tax (per \$1,000) '97.....	\$21.60
4s, ....., 3,000.....	.....1928	Population in 1895 was.....	4,207
		Population in 1890 was.....	4,260

INTEREST is payable in Boston at the National Bank of Redemption

ADAMS.—This town is in Berkshire County.

LOANS—	Am't Outs'g.	LOANS—	Am't Outs'g.
NOTES—			
4s, A&O, \$20,000.....	1902-1905	Public Building.....	\$6,200
(\$5,000 yearly on ct. 3.)		Other debts.....	4,900
School houses.....	\$25,000	Tax valuation 1897.....	4,550,643
Cemeteries.....	4,000	Total tax (per \$1,000) 1896.	\$21.00
Water works.....	\$122,500	Population in 1895 was.....	7,837
		Population in 1890 was.....	9,213

\* Bonds loaned Adams Fire District.

AGAWAM.—J. W. HASTINGS, Treasurer.

Agawam is in Hampden County.

LOANS—	When Due.	Sinking fund.....	\$3,696
TOWN NOTES FOR SCHOOLS,			
ROADS, BRIDGES—			
6s, March, \$2,000.....	On demand.	Net debt Jan. 1, 1898..	\$6,304
4s, J & D, 25,000.....	June 1, 1914	Tax valuation, real....	1,167,855
4s, J & D, 3,000.....	On demand.	Tax valuation, personal	171,965
4s, J & D, 5,000.....	1900-1904	Total valuation 1898..	1,339,820
(\$1,000 due yearly on June 1.		Property assessed at actual value.	
4s, J & D, \$5,000.....	June 1, 1905	Tax (per \$1,000), 1898.....	\$13.80
Total debt Jan. 1, 1898.	\$40,000	Population 1895 was.....	2,408
		Population 1890 was.....	2,852
		Population 1880 was.....	2,216

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.

LOANS—	When Due.	Net debt Feb. 15, 1898....	\$73,866
FUNDING BONDS:			
4s, A & O, \$70,000.....	Apr. 1, 1900	Tax valuation, real.....	4,094,028
4s, J & J, \$71,000.....	1902-1912	Tax valuation, personal	1,025,233
(\$23,000 in 1902, \$23,000 in 1907,		Total valuation, 1897..	5,119,261
\$25,000 in 1912).		Assessment about 1/2 actual value.	
T'l bond debt Feb. 15, '98.	\$141,000	Total tax rate (per M.) 1897.	\$14.60
Sink. fund assets.....	67,134	Population in 1895 was.....	9,984
		Population in 1890 was.....	9,798

AMHERST.—C. H. EDWARDS, Treasurer.

This town is in Hampshire County.

LOANS—	When Due.	Total debt Feb. 15, 1898.	\$106,700
RAILROAD BONDS—			
4 1/2s, J & J, \$13,000.....	Nov. 7, 1901	Total valuation 1898..	3,215,324
TOWN HALL BONDS—			
4s, J & J, \$50,000.....	Jan. 1, 1900	Assessment about actual value.	
		Total tax (per \$1,000) 1898.	\$16.00
		Population in 1895 was.....	4,794
		Population in 1890 was.....	4,512

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

This town is in Essex County.

LOANS—	When Due.	Bonded debt July 1, 1898.	\$240,000
WATER BONDS—			
4s, M&N, \$105,000 } Nov. 1, 1898 to		Floating debt.....	25,000
(\$5,000 due yearly) } Nov. 1, 1918		Total debt.....	265,000
4s, M&N, \$15,000.....	Nov. 1, 1919	Sinking fund.....	13,913
4s, J & D, 10,000.....	June 1, 1922	Net debt July 1, 1898.....	251,087
4s, J & D, 10,000.....	June 1, 1923	Tax valuation 1897.....	4,801,178
4s, J & D, 15,000.....	June 1, 1925	Real valuation (est.).....	5,500,000
4s, J & D, 5,000.....	June 1, 1928	Tax rate (per \$1,000) 1898.	\$15.00
		Population in 1895 was.....	6,148
SEWER BONDS—			
4s, J & J, \$80,000.....	June 1, 1903		
(\$10,000 in 1903, \$20,000 in 1908			
and 1913 and \$30,000 in 1928.)			

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

ARLINGTON.—B. DELMONT LOCKE, Treasurer.

This town is in Middlesex County.

LOANS—	When Due.	4s, A&O, \$10,000.....	1927
HIGH SCHOOL LOAN—			
4s, M&N, \$64,000.....	Nov. 1, 1913	4s, A&O, 10,000.....	Oct. 1, 1925
4s, ....., 35,200.....	Nov. 1, 1906	Other debts.....	\$24,916
SEWER BONDS 1896—			
4s, J & D, \$100,000.....	June 1, 1936	Total debt Mch., 1898.....	598,717
WATER WORKS—			
4s, J & J, \$91,000.....	Jan. 1, 1912	Sinking fund assets.....	58,876
4s, J & J, 92,000.....	Jan. 1, 1922	Net debt March, 1898.....	539,841
4s, A&O, 92,000.....	Apr. 1, 1924	Tax valuation 1898.....	8,074,093
4s, A&O, 5,000.....	.....1926	Tax rate (per \$1,000) '98.....	\$18.30
		(Assessment at actual value.)	
		Population in 1897 (est.).....	7,000
		Population in 1890 was.....	5,629

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

This town is situated in Worcester County.

LOANS—	When Due.	SEWER LOAN (outside debt limit.)	4s, J & J, \$50,000.....	July 1, 1924
OLD DEBT—				
4 1/2s, J & J, \$26,000.....	Oct. 1, 1899	ENGINE HOUSE—		
(Part due yearly) to Oct. 1, 1905		4 1/2s & 4s, A&O, \$6,000.	Oct. 1, 1899	
SCHOOL LOANS—				
4s, A&O, \$29,000.....	Oct. 1, 1899	(\$1,500 due yearly) to Oct. 1, 1902		
(Part due yearly) to Oct. 1, 1904		4s, A&O, \$10,800.....	Oct. 1, 1899	
3 3/4s, A&O, \$1,200.....	Oct. 1, 1899	(\$1,350 due y'ly).....	to Oct. 1, 1906	
SCH., ST. IMP. & F. ALM LOAN (Notes)		Total debt Oct. 1, 1898..	\$143,050	
4s, A&O, \$9,800.....	Oct. 1, 1899	Tax valuation 1898.....	4,055,925	
(Part due yearly) to Oct. 1, 1905		Tax rate (per M) '98.....	\$19.20	
REFUNDING LOAN—				
3 3/4s, A&O, \$10,250.....	1899-1908	Population in 1895 was.....	7,360	
		Population in 1890 was.....	6,319	

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.

LOANS—	When Due.	WATER BONDS—(CON.)	4s, J & J, \$18,000.....	Jan. 1, 1921
TOWN BONDS—				
4s, J & J, \$50,000.....	Jan. 1, 1906	4s, A&O, 25,000.....	Oct. 1, 1922	
WATER BONDS—				
7s, J & J, \$40,000.....	Jan. 1, 1904	4s, J & J, 35,000.....	July 1, 1923	
4s, A&O, 20,000.....	Oct. 1, 1902	4s, J & J, 40,000.....	July 1, 1924	
4s, A&O, 20,000.....	Oct. 1, 1912	4s, J & J, 25,000.....	July 1, 1926	
4s, M&S, 12,000.....	Sept. 1, 1915	4s, J & J, 10,000.....	July 1, 1927	
4s, J & J, 20,000.....	Jan. 1, 1919	4s, J & J, 13,000.....	July 1, 1928	
		Bonded debt Sept. 1, '98.	\$328,000	

Floating debt.....	\$56,000
Total debt Sept. 1, 1898.	34,000
Sinking fund assets.....	51,080
Net debt Sept. 1, 1898.	332,920
Water debt (incl. above)	278,000
Water debt sinking fund (incl. above).....	39,581

Tax valuation, real....	\$4,573,760
Tax valuation, pers'l..	1,091,140
Total valuation 1897....	5,664,900
Ass'ed valuation '98	5,992,992
Total tax per \$1,000 '96	\$21.00
Population in 1898 was.....	8,288
Population in 1890 was.....	7,577

**AVON.**—{ORVILLE C. STOCKWELL, Treasurer.  
M. D. RICHARDSON, Clerk.  
This town is in Norfolk County.

LOANS—	Amount.	Total valuation 1897....	\$805,110
Water debt Jan. 1, 1898..	\$61,500	Assessment about 85% actual val.	
Town debt.....	5,500	Tax rate (per \$1,000) '97....	\$19.60
Total debt Jan. 1, 1898....	67,000	Population in 1897 (est.)....	1,640

WATER DEBT (NOTES)—(Con.)	
4s, F&A, \$24,000.....	1918
Interest payable at Ayer.	
Tot. bond debt Feb. 15, '98.	\$62,000
Water debt (incl. above)....	55,000
Assessed valuation 1897.	1,324,936
Total tax (per \$1,000)....	\$15.00
Population in 1895 was.....	2,101
Population in 1890 was.....	2,148

**AYER.**—E. D. STONE, Treasurer.  
This town is situated in Middlesex County.

LOANS—	When Due.	WATER DEBT (NOTES)—(Con.)	
GENERAL TOWN DEBT (NOTES)—		4s, F&A, \$24,000.....	1918
3½s, \$3,000.....		Interest payable at Ayer.	
SCHOOL HOUSE LOAN (NOTES)—		Tot. bond debt Feb. 15, '98.	\$62,000
4s, var., \$4,000.....	1899-1903	Water debt (incl. above)....	55,000
WATER DEBT (NOTES)—		Assessed valuation 1897.	1,324,936
4s, F&A, \$6,000.....	1903	Total tax (per \$1,000)....	\$15.00
4s, F&A, 10,000.....	1908	Population in 1895 was.....	2,101
4s, F&A, 15,000.....	1913	Population in 1890 was.....	2,148

WATER DEBT (NOTES)—(Con.)	
4s, F&A, \$24,000.....	1918
Interest payable at Ayer.	
Tot. bond debt Feb. 15, '98.	\$62,000
Water debt (incl. above)....	55,000
Assessed valuation 1897.	1,324,936
Total tax (per \$1,000)....	\$15.00
Population in 1895 was.....	2,101
Population in 1890 was.....	2,148

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

LOANS—	When Due.	WATER LOANS—	
REFUND'G AND SCHOOL HOUSE—		4s, F&A, \$15,750.....	Aug. 1, 1899
4½s, A&O, \$7,500.....	Oct. 1, 1899	(\$1,750 due yearly) to Aug. 1, 1907	
(\$2,500 due yearly) to Oct. 1, 1901		4s, J&D, \$5,500.....	June 1, 1899
SCHOOL HOUSE AND ST. BONDS—		(\$500 due yearly) to June 1, 1909	
4½s, A&O, \$3,000.....	Oct. 1, 1899	4s, F&A, \$8,000.....	Aug. 1, 1925
(\$1,000 due yearly) to Oct. 1, 1901		4s, J&J, 6,000.....	July 1, 1926
4s, M&S, \$4,000.....	Mch. 1, 1899	4s, J&D, 5,000.....	Dec. 1, 1926
(\$1,000 due yearly) to Mch. 1, 1902		Interest is payable in Boston.	
4s, J&D, \$6,750.....	Dec. 1, 1898	Bonded debt Oct. 1, '98.	\$140,050
(\$1,350 due yearly) to Dec. 1, 1902		Water debt (additional)....	39,500
4s, J&D, \$40,000.....	June 1, 1917	Tax valuation, real.....	3,226,065
SEWER LOAN—		Tax valuation, pers'l.....	991,730
4s, M&N, \$18,000.....	Nov. 1, 1924	Total valuation 1897....	4,217,795
4s, J&J, 9,000.....	July 1, 1926	Total assessment 1898.	4,870,455
4s, J&D, 6,000.....	June 1, 1927	Assessment same as actual value.	
STREET & FIRE DEPT. LOAN—		Total tax (per \$1,000) '98.	\$15.00
4s, J&D, \$3,800.....	June 1, 1899	Population in 1895 was.....	2,843
(\$500 y'ly to 1905; \$300 in 1906.)		Population in 1890 was.....	2,098
4s, A&O, \$25,000.....	Oct. 1, 1908		

WATER LOANS—	
4s, F&A, \$15,750.....	Aug. 1, 1899
(\$1,750 due yearly) to Aug. 1, 1907	
4s, J&D, \$5,500.....	June 1, 1899
(\$500 due yearly) to June 1, 1909	
4s, F&A, \$8,000.....	Aug. 1, 1925
4s, J&J, 6,000.....	July 1, 1926
4s, J&D, 5,000.....	Dec. 1, 1926
Interest is payable in Boston.	
Bonded debt Oct. 1, '98.	\$140,050
Water debt (additional)....	39,500
Tax valuation, real.....	3,226,065
Tax valuation, pers'l.....	991,730
Total valuation 1897....	4,217,795
Total assessment 1898.	4,870,455
Assessment same as actual value.	
Total tax (per \$1,000) '98.	\$15.00
Population in 1895 was.....	2,843
Population in 1890 was.....	2,098

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

LOANS—	When Due.	OLD COUNTY DEBT, FUNDED—	
NEW COUNTY BUILDING DEBT—		5s, F&A, \$35,000.....	Feb. 1, 1899
4s, M&N, \$60,000.....	Nov. 1, 1903	Interest payable at Pittsfield.	
4s, J&D, 10,000.....	Dec. 31, 1898	Total debt Aug. 1, '98.	\$130,000
4s, J&D, 10,000.....	Dec. 31, 1900	Tax valuation 1897....	52,091,969
4s, J&D, 10,000.....	Dec. 31, 1901	Population in 1895 was.....	86,262
3½s, J&D, 5,000.....	On demand	Population in 1890 was.....	81,108

OLD COUNTY DEBT, FUNDED—	
5s, F&A, \$35,000.....	Feb. 1, 1899
Interest payable at Pittsfield.	
Total debt Aug. 1, '98.	\$130,000
Tax valuation 1897....	52,091,969
Population in 1895 was.....	86,262
Population in 1890 was.....	81,108

**BEVERLY.**—{PERRY COLLIER, Mayor.  
C. F. LEE, Treasurer.  
This city is in Essex County.

LOANS—	When Due.	Interest.	Principal.	
Town bonds.....	4	J & J	July 1, 1911	\$793,000
Town notes.....	6			25,000
Sewer bonds.....	4	J & J	\$4,000 y'ly	39,000
Water bonds.....	4	F & A	Feb. 1, 1917	150,000
Temporary loans.....			Various	75,000
do do.....			Nov. 8, 1898	50,000
Water notes.....	1896			22,000

Interest.	Principal.	
4 J & J	July 1, 1911	\$793,000
6		25,000
4 J & J	\$4,000 y'ly	39,000
4 F & A	Feb. 1, 1917	150,000
	Various	75,000
	Nov. 8, 1898	50,000
		22,000

INTEREST is payable in Boston by the First National Bank.

BONDED DEBT on Aug. 1, 1898, was \$927,000; floating debt \$165,000; total debt \$1,092,000, sinking fund \$268,763.

ASSESSED VALUATION in 1898 was: Real estate, \$11,430,450; personal property, \$3,733,425; total, \$15,163,875; total tax rate (per \$1,000), \$15.00.

POPULATION in 1895 was 11,802; in 1890 was 10,821.

**BOSTON.**—{JOSIAH QUINCY, Mayor.  
ALFRED T. TURNER, City Treasurer.

The county of Suffolk, in which Boston is situated, contains also the city of Chelsea and the towns of Revere and Winthrop. Boston, however, receives all the county income, pays all the county expenses, owns the county buildings, and is responsible for the county debt, which amounted on Aug. 31, 1898, to \$3,631,000. The details of this county debt are included in the following financial report for this city.

LOANS—	When Due.	LOANS—	When Due.	
BRIDGE BONDS—		LIBRARY BONDS—(Con.)—		
4s, A&O, \$160,000.....	Oct. 1, 1911	4s, A&O, \$100,000.....	Oct. 1, 1924	
4s, J&J, 90,000.....	Jan. 1, 1912	4s, A&O, 49,500.....	Jan. 1, 1925	
3½s, A&O, 250,000.....	Oct. 1, 1917	4s, A&O, 150,500.....	Oct. 1, 1925	
3½s, J&J, 500,000.....	July 1, 1937	3½s, J&J, 500,000.....	July 1, 1899	
3½s, J&J, 300,000.....	Jan. 1, 1938	" MISCELLANEOUS " LOANS—		
4s, A&O, 10,000.....	Oct. 1, 1934	4s, J&J, \$574,000.....	Jan. 1, 1900	
4s, A&O, 10,000.....	Oct. 1, 1935	4s, A&O, 670,000.....	Oct. 1, 1900	
4s,.....	30,000.....	4s, J&J, 460,000.....	Jan. 1, 1901	
GENERAL TEN YEAR LOAN—		4s, J&J, 25,000.....	Jan. 1, 1902	
4s, J&J, \$1,185,000.....	Jan. 1, 1899	3½s, A&O, 1,275,000.....	Apr. 1, 1902	
HIGHWAYS—		3½s, J&J, 300,000.....	Jan. 1, 1903	
4s, J&D, \$50,000.....	June 1, 1901	4s, A&O, 90,000.....	Oct. 1, 1906	
4s, A&O, 25,800.....	Apr. 1, 1902	4s, A&O, 145,500.....	Oct. 15, 1906	
4s, J&J, 31,000.....	July 1, 1912	4s, J&J, 606,000.....	Jan. 1, 1907	
4s, A&O, 243,200.....	Oct. 1, 1912	3½s, J&J, 883,000.....	July 1, 1907	
4s, J&J, 150,000.....	Jan. 1, 1913	3½s, A&O, 13,800.....	Oct. 1, 1907	
4s, J&J, 350,000.....	July 1, 1913	3½s, J&J, 50,000.....	Jan. 1, 1908	
4s, A&O, 150,000.....	Oct. 1, 1913	3½s, J&J, 11,500.....	July 1, 1908	
4s, A&O, 500,000.....	Apr. 1, 1914	4s, A&O, 1,599,725.....	Apr. 1, 1912	
4s, J&J, 500,000.....	July 1, 1915	4s, A&O, 1,164,100.....	Apr. 1, 1913	
4s, J&J, 150,000.....	July 1, 1916	4s, A&O, 1,350,000.....	Apr. 1, 1913	
3½s, J&J, 700,000.....	July 1, 1916	4s, A&O, 599,800.....	Oct. 1, 1914	
3½s, J&J, 500,000.....	Jan. 1, 1917	4s, A&O, 367,000.....	Apr. 1, 1915	
4s, J&J, 150,000.....	July 1, 1917	4s, A&O, 401,500.....	Oct. 1, 1915	
3½s, J&J, 750,000.....	Jan. 1, 1928	4s, J&J, 1,115,700.....	Jan. 1, 1916	
3½s, J&J, 5,000.....	July 1, 1928	4s,.....	589,500.....	July 1, 1916
LIBRARY BONDS—		4s,.....	3,000.....	Apr. 1, 1916
4s, J&J, \$297,000.....	July 1, 1900	4s, A&O, 192,500.....	Oct. 1, 1916	
4s, A&O, 14,000.....	Oct. 1, 1900	4s,.....	223,500.....	Nov. 30, 1916
4s, A&O, 189,000.....	Jan. 1, 1901	4s, J&J, 32,000.....	Jan. 1, 1917	
4s, J&J, 44,000.....	Jan. 4, 1916	4s, J&J, 13,500.....	Jan. 1, 1917	
4s, A&O, 175,000.....	Oct. 1, 1922	4s, A&O, 3,000.....	Apr. 1, 1917	
4s, J&J, 200,000.....	Jan. 1, 1923	4s, J&J, 309,000.....	July 1, 1917	
4s, A&O, 325,000.....	Oct. 1, 1923	3½s, J&J, 203,500.....	July 1, 1917	

LIBRARY BONDS—(Con.)—		
4s, A&O, \$100,000.....	Oct. 1, 1924	
4s, A&O, 49,500.....	Jan. 1, 1925	
4s, A&O, 150,500.....	Oct. 1, 1925	
3½s, J&J, 500,000.....	July 1, 1899	
" MISCELLANEOUS " LOANS—		
4s, J&J, \$574,000.....	Jan. 1, 1900	
4s, A&O, 670,000.....	Oct. 1, 1900	
4s, J&J, 460,000.....	Jan. 1, 1901	
4s, J&J, 25,000.....	Jan. 1, 1902	
3½s, A&O, 1,275,000.....	Apr. 1, 1902	
3½s, J&J, 300,000.....	Jan. 1, 1903	
4s, A&O, 90,000.....	Oct. 1, 1906	
4s, A&O, 145,500.....	Oct. 15, 1906	
4s, J&J, 606,000.....	Jan. 1, 1907	
3½s, J&J, 883,000.....	July 1, 1907	
3½s, A&O, 13,800.....	Oct. 1, 1907	
3½s, J&J, 50,000.....	Jan. 1, 1908	
3½s, J&J, 11,500.....	July 1, 1908	
4s, A&O, 1,599,725.....	Apr. 1, 1912	
4s, A&O, 1,164,100.....	Apr. 1, 1913	
4s, A&O, 1,350,000.....	Apr. 1, 1913	
4s, A&O, 599,800.....	Oct. 1, 1914	
4s, A&O, 367,000.....	Apr. 1, 1915	
4s, A&O, 401,500.....	Oct. 1, 1915	
4s, J&J, 1,115,700.....	Jan. 1, 1916	
4s,.....	589,500.....	July 1, 1916
4s,.....	3,000.....	Apr. 1, 1916
4s, A&O, 192,500.....	Oct. 1, 1916	
4s,.....	223,500.....	Nov. 30, 1916
4s, J&J, 32,000.....	Jan. 1, 1917	
4s, J&J, 13,500.....	Jan. 1, 1917	
4s, A&O, 3,000.....	Apr. 1, 1917	
4s, J&J, 309,000.....	July 1, 1917	
3½s, J&J, 203,500.....	July 1, 1917	

LOANS— When Due.

" MISCELLANEOUS LOANS"—(Con.)	
4s, A&O, \$169,000.....	Oct. 1, 1917
3½s, J&J, 155,800.....	Jan. 1, 1918
3½s, A&O, 274,000.....	Apr. 1, 1918
3½s, J&J, 80,000.....	July 1, 1918
3½s, J&J, 500,000.....	July 1, 1899
3½s, A&O, 1,037,000.....	Oct. 1, 1899
PARK BONDS—	
4s, A&O, \$200,000.....	Oct. 1, 1900
4s, J&J, 343,000.....	Jan. 1, 1913
4s, A&O, 913,000.....	Apr. 1, 1913
4s, J&J, 500,000.....	Jan., 1914
4s, A&O, 75,000.....	Apr. 1, 1914
4s, A&O, 500,000.....	Oct. 1, 1914
4s, J&J, 1,000,000.....	Jan. 1, 1925
4s, A&O, 50,000.....	Oct. 1, 1927
3½s, A&O, 20,000.....	Apr. 1, 1916
3½s, A&O, 55,000.....	Oct. 1, 1916
3½s, J&J, 500,000.....	Jan. 1, 1927
3½s, J&J, 450,000.....	Jan. 1, 1928
3½s, A&O, 50,000.....	Apr. 1, 1928
3½s, A&O, 29,000.....	Oct. 1, 1915

PARK CONSTRUCTION—	
4s, J&J, \$450,000.....	Jan. 1, 1918
4s, A&O, 5,000.....	Apr., 1918
4s, J&J, 5,000.....	July, 1918
4s, A&O, 40,000.....	Oct., 1918
4s, J&J, 480,500.....	Jan. 1, 1919
4s, A&O, 16,000.....	Apr., 1919
8, J&J, 3,500.....	July, 1919
4s, J&J, 439,500.....	Jan. 1, 1920
4s, J&J, 16,400.....	July, 1920
4s, A&O, 44,100.....	Oct., 1920
4s, J&J, 500,000.....	Jan. 1, 1921
3½s, J&J, 500,000.....	Jan. 1, 1937

PARK LOAN OF MAY 20, 1891—	
4s, J&D, \$700,000.....	June 1, 1921
4s, A&O, 200,000.....	Apr. 1, 1922
4s, A&O, 301,000.....	Oct. 1, 1922
4s, J&J, 250,000.....	Jan. 1, 1923
4s, J&J, 500,000.....	July 1, 1923
4s, A&O, 450,000.....	Oct. 1, 1923
4s, J&J, 99,000.....	Jan. 1, 1924
4s, A&O, 1,000,000.....	Oct. 1, 1924
PUB. INST'S AND CITY HOSPITAL—	
3½s, J&J, \$38,500.....	July 1, 1908
4s, A&O, 136,500.....	Oct. 1, 1911
4s, J&J, 250,000.....	July 1, 1912
4s, A&O, 42,000.....	Oct. 1, 1912
4s, A&O, 15,000.....	Apr. 1, 1915
4s, A&O, 400,000.....	Oct. 1, 1915

Years.	Gross Debt.	Sinking Funds.	Net Debt.
1898	\$79,592,910 76	\$27,579,369 97	\$52,013,540 79
1897	71,902,600 57	25,367,587 13	46,535,013 44
1896	65,665,774 64	24,324,566 93	41,341,206 71
1895	59,337,964 93	21,604,153 72	37,733,811 21
1894	54,418,535 00	20,482,297 00	33,936,238 00
1893	56,908,148 00	25,477,682 00	31,430,466 00
1890	53,930,095 22	22,505,598 72	31,424,496 50
1886	43,628,322 04	18,409,433 51	25,218,888 53
1885	42,962,180 02	18,022,484 25	24,939,695 77
1881	40,949,332 18	14,511,849 19	26,437,482 99

**DEBT LIMITATIONS.**—The general provision as to debt limitation which applies only to Boston is found in the Supplement to the Public Statutes of Massachusetts, Laws of 1885, Chapter 178. The act is entitled "An act to limit the municipal debt of, and the rate of taxation in, the city of Boston."

**SECTION 1**—Provides that the taxes exclusive of State tax and of sums required by law to be raised on account of the city debt shall not exceed in any one year \$9 on every \$1,000 of the average of the assessors' valuation for the preceding five years, the valuation year to year being first reduced by all abatements.

**SECTION 2**—Provides that the limit of indebtedness of the city of Boston shall hereafter be 2½ per cent until January 1, 1887, and thereafter shall be 2 per cent on the average valuation prescribed in section 1 of this act.

The foregoing limitation is of course exclusive of debts created for water supply.

Another exception is found in Laws of 1886, Chapter 304—which act authorizes a loan for \$500,000 each year to a total amount not to exceed \$2,500,000, for the construction of a public park. Section 4 of this act provides that the debt authorized shall not be included within the limit fixed by section 2, chapter 178 above cited.

A further exception is found in Laws of 1887, Chapter 312, which authorizes \$400,000 bonds issued for the purpose of paying for lands already acquired for public parks adding (in section 3) that the debt authorized shall not be included within the limit fixed as above.

Still another exemption to this debt limitation is found in Laws of 1888, Chapter 392, which act authorizes, for the purpose of purchasing such additional lands for its public parks as the Park Commissioners shall deem necessary, the issue of bonds not exceeding \$600,000; adding that this issue of bonds shall be considered outside the debt limit fixed as above.

In addition to the foregoing, which cover special authorizations of bond issues by the legislature for park purposes, &c., not included in the debt limit, there are a number of other laws, of which we make a brief mention below.

Chapter 101 Laws of 1887 and Chapter 288 Laws of 1892 authorized loans for the Suffolk County Court House.

Chapter 282 Laws of 1887 authorized \$250,000 for New Harvard Bridge.

Chapter 394 Laws of 1887 authorized \$75,000 for Stony Brook Sewer.

Chapter 322 Laws of 1889 authorized \$500,000 to extend sewerage system.

Chapter 68 Laws of 1889 authorized \$1,000,000 to complete the new Public Library building.

Chapter 254 Laws of 1889 authorized not exceeding \$75,000 to extend West Chester Park to Harvard Bridge.

Chapter 283 Laws of 1889 authorized \$500,000 for extension, &c., of Congress, Oliver and other streets.

Chapter 271 Laws of 1890 and amended chapter 444 Laws of 1890 authorized \$200,000 for public parks in Charlestown.

Chapter 301 Laws of 1891 authorized \$3,500,000 for parks.

Chapter 324 Laws of 1891 authorized \$1,000,000 for library.

Chapter 323 Laws of 1891 authorized loans for highways.

Chapter 288 Laws of 1892 authorized \$100,000 for Co. Ct. House.

Chapter 478 Laws of 1893 authorized \$2,000,000 for subway.

Chapter 548 Laws of 1894 authorized \$7,000,000 for rapid transit.

Chapter 408 Laws of 1895 authorized \$1,000,000 for schools.

Chapter 435 Laws of 1895 authorized \$500,000 for ferry.

Chapter 156 Laws of 1896 authorized \$400,000 for Union station.

Chapter 319 Laws of 1897 authorized \$3,000,000 for highways.

Chapters 346, 347 and 394 Laws of 1897 authorized loans for street approaches to Charlestown bridge and parkways in amounts not specified.

Chapter 426 Laws of 1897 authorized \$1,000,000 yearly for sewers.

Chapter 442 Laws of 1897 authorized \$1,300,000 for schools.

Chapter 446 Laws of 1897 authorized \$500,000 for widening streets.

Chapter 500 Laws of 1897 authorized \$500,000 more for rapid transit and also further amount for Charlestown bridge.

Chapter 149 Laws of 1898 authorized \$850,000 for schools.

Chapter 275 Laws of 1898 authorized \$200,000 for widening streets.

Chapter 313 Laws of 1898 authorized \$500,000 for parks.

Chapter 412 Laws of 1898 authorized \$500,000 for playgrounds.

Chapter 475 Laws of 1898 authorized \$100,000 for public library.

Chapter 531 Laws of 1898 authorized \$500,000 for Charles River dam.

**NEW LOANS AUTHORIZED.**—The following is a summary of loans authorized but not issued as of August 31, 1898:

Purpose of Issue—	Inside Debt Limit.	Outside Debt Limit.
Public parks	.....	\$450,000
Rapid transit	.....	3,000,000
School houses	\$650,000	.....
New ferry landing	.....	331,200
South Union Station	750,000	400,000
Sewerage Works	.....	1,000,000
Laying out and construction of highways	.....	2,450,000
Other loans	48,500	641,000
<b>Totals</b>	<b>\$1,448,500</b>	<b>\$8,272,200</b>

**BORROWING POWER.**—The city's borrowing power August 31 1898, is shown in the following statement:

Total debt, city and county	\$80,766,390 76
Less special loans (outside of limit)	\$27,632,800 00
do county loans (outside of limit)	2,921,000 00
do Cochituate water debt	17,461,273 98
<b>Total deductions</b>	<b>48,015,073 98</b>
<b>Total debt less above deductions</b>	<b>\$32,751,316 78</b>
Sinking funds, less \$13,766,731 23 held for loans deducted as above (water loans, etc.)	14,147,773 20
<b>Net debt, excluding debts outside of limit</b>	<b>\$18,603,543 58</b>
Two per cent on \$951,638,949 (average valuation for five years, less abatements)	\$19,032,778 98
<b>Net debt, as above</b>	<b>18,603,543 58</b>
Right to borrow August 31, 1898, under chapter 178 acts of 1885	\$429,235 40
Right to borrow August 31, 1898, under chapter 93, acts of 1891, estimated	1,718,517 46
Bonds to the amount of \$1,448,500 inside of the debt limit have been authorized, but are not yet issued.	

**ASSESSED VALUATION.**—The city's assessed valuation of real estate and personal property and tax rate have been as follows:

Years—	Real.	Assessed Valuation. Personal.	Total.	Rate of Tax per \$1,000.
1898	830,194,900	205,848,194	1,036,063,094	13-60
1897	803,360,550	208,696,706	1,012,557,256	13-00
1896	770,261,700	210,990,726	981,252,426	12-90
1895	744,743,550	206,618,969	951,362,519	12-80
1894	723,728,750	204,363,706	928,092,456	12-80
1893	707,762,275	216,331,476	924,093,751	12-80
1890	619,990,275	202,051,525	822,041,800	13-30
1880	437,370,100	202,092,395	639,462,495	15-20
1870	365,593,100	218,496,300	584,089,400	15-30

The tax rate for 1898 includes the State tax \$0.54 per \$1,000; the county tax, \$1.06; the city tax proper, \$12.00; total, \$13.60.

**POPULATION.**—State census, 1895, was 494,205. In 1890 population was 448,477; in 1880 it was 362,839; in 1870 it was 250,526.

**BRADFORD.**—See City of Haverhill.

**BRAINTREE.**—{ PETER D. HOLBROOK, Treasurer.  
HENRY A. MONK, Clerk.

Years—	Real.	Assessed Valuation. Personal.	Total.	Rate of Tax per \$1,000.
1898	830,194,900	205,848,194	1,036,063,094	13-60
1897	803,360,550	208,696,706	1,012,557,256	13-00
1896	770,261,700	210,990,726	981,252,426	12-90
1895	744,743,550	206,618,969	951,362,519	12-80
1894	723,728,750	204,363,706	928,092,456	12-80
1893	707,762,275	216,331,476	924,093,751	12-80
1890	619,990,275	202,051,525	822,041,800	13-30
1880	437,370,100	202,092,395	639,462,495	15-20
1870	365,593,100	218,496,300	584,089,400	15-30

This town is in Norfolk County.

Years—	Real.	Assessed Valuation. Personal.	Total.	Rate of Tax per \$1,000.
1898	830,194,900	205,848,194	1,036,063,094	13-60
1897	803,360,550	208,696,706	1,012,557,256	13-00
1896	770,261,700	210,990,726	981,252,426	12-90
1895	744,743,550	206,618,969	951,362,519	12-80
1894	723,728,750	204,363,706	928,092,456	12-80
1893	707,762,275	216,331,476	924,093,751	12-80
1890	619,990,275	202,051,525	822,041,800	13-30
1880	437,370,100	202,092,395	639,462,495	15-20
1870	365,593,100	218,496,300	584,089,400	15-30

Total debt May 1, 1897.. \$349,800  
Total value town property, estimated..... 246,279  
Tax valuation, 1897..... 4,449,175  
Total tax (per \$1,000) '97..... 18-80  
Population in 1895 was..... 5,310  
Population in 1890 was..... 4,848

**BRISTOL COUNTY.**—GEO. F. PRATT, Treas.

County seat is Taunton.

**NOTES.**—When Due.

Years—	Real.	Assessed Valuation. Personal.	Total.	Rate of Tax per \$1,000.
1898	830,194,900	205,848,194	1,036,063,094	13-60
1897	803,360,550	208,696,706	1,012,557,256	13-00
1896	770,261,700	210,990,726	981,252,426	12-90
1895	744,743,550	206,618,969	951,362,519	12-80
1894	723,728,750	204,363,706	928,092,456	12-80
1893	707,762,275	216,331,476	924,093,751	12-80
1890	619,990,275	202,051,525	822,041,800	13-30
1880	437,370,100	202,092,395	639,462,495	15-20
1870	365,593,100	218,496,300	584,089,400	15-30

Bonded debt Aug. 13, '98. \$830,000  
Floating debt (add'n'l) \$200,000  
Tax valuation in 1897.. 170,682,508  
Population in 1898 was..... 220,019  
Population in 1890 was..... 186,465

**BRISTOL COUNTY.**—GEO. F. PRATT, Treas.

County seat is Taunton.

**NOTES.**—When Due.

Years—	Real.	Assessed Valuation. Personal.	Total.	Rate of Tax per \$1,000.
1898	830,194,900	205,848,194	1,036,063,094	13-60
1897	803,360,550	208,696,706	1,012,557,256	13-00
1896	770,261,700	210,990,726	981,252,426	12-90
1895	744,743,550	206,618,969	951,362,519	12-80
1894	723,728,750	204,363,706	928,092,456	12-80
1893	707,762,275	216,331,476	924,093,751	12-80
1890	619,990,275	202,051,525	822,041,800	13-30
1880	437,370,100	202,092,395	639,462,495	15-20
1870	365,593,100	218,496,300	584,089,400	15-30

CITY HALL—1891-2-3-4-5.

Years—	Real.	Assessed Valuation. Personal.	Total.	Rate of Tax per \$1,000.
1898	830,194,900	205,848,194	1,036,063,094	13-60
1897	803,360,550	208,696,706	1,012,557,256	13-00
1896	770,261,700	210,990,726	981,252,426	12-90
1895	744,743,550	206,618,969	951,362,519	12-80
1894	723,728,750	204,363,706	928,092,456	12-80
1893	707,762,275	216,331,476	924,093,751	12-80
1890	619,990,275	202,051,525	822,041,800	13-30
1880	437,370,100	202,092,395	639,462,495	15-20
1870	365,593,100	218,496,300	584,089,400	15-30

4s, A&O, \$72,000..... 1899-1916 (\$4,000 due yearly on Oct. 1.)

4s, J&D, \$24,000..... 1899-1922 (\$1,000 due yearly on June 1.)

4s, J&D, \$15,000..... 1899-1913 (\$1,000 due yearly on June 1.)

4s, J&J, \$3,500..... 1899-1905 (\$500 due yearly on Jan. 1.)

4s, M&S, \$21,000..... 1899-1904 (\$3,500 due yearly on Sept. 1.)

4s, A&O, \$45,000..... 1899-1923 (\$1,800 due yearly on April 15.)

4s, M&N, \$30,000..... 1903-1922 (\$1,500 due yearly on Nov. 1.)

4s, M&N, \$50,000..... 1903-1922 (\$2,500 due yearly on Nov. 1.)

4s, J&J, \$27,500..... 1899-1909 (\$2,500 due yearly on July 1.)

4s, M&N, \$24,200..... 1898-1919 (\$1,100 due yearly on Nov. 20.)

4s, A&O, \$1,000..... 1899-1900 (\$500 due yearly on Oct. 1.)

4s, J&D, \$7,000..... 1899-1911 (\$500 due yearly on June 1.)

4s, J&D, \$4,800..... 1899-1922 (\$200 due yearly on June 1.)

4s, M&S, \$19,200..... 1899-1922 (\$800 due yearly on Sept. 1.)

4s, F&A, \$8,000..... 1899-1914 (\$500 due yearly on Aug. 1.)

4s, J&J, \$10,500..... 1899-1919 (\$500 due yearly on July 1.)

4s, F&A, \$4,000..... 1899-1902 (\$1,000 annually on Aug. 1.)

FIRE DEPARTMENT—1890-4-5.

4s, M&S, \$1,000..... Mar. 1, 1899

4s, J&J, \$1,000..... July 1, 1899

4s, A&O, \$7,000..... 1899-1905 (\$1,000 due yearly on Oct. 1.)

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, MISCELLANEOUS, and SEWER BONDS. Lists various financial obligations with amounts and due dates.

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 from Feb. 15, 1898, to Feb. 15, 1896. Columns include Total debt, Sinking funds, Net debt, and 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 from 1898 to 1896. Columns include Years, Real, Personal, Total, and Rate of Tax.

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 WIDENING BONDS, CEMETERY, CLAY LAND LOAN, CHARLES RIVER IMP'T. BONDS, WATER BONDS, PAVING BONDS, SCHOOL BONDS, and SEWER BONDS. Lists various financial obligations for Cambridge.

INTEREST on bonds is payable at the Nat. Bank of Redemption, Boston. 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 from Dec. 1, 1897, to Dec. 1, 1895. Columns include Total bonded debt, Sinking funds, Net municipal debt, Water debt, and Sinking funds.

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 from 1898 to 1880. Columns include Years, Real, Personal, Total, and Rate of Tax.

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, and REFUNDING BONDS. Lists various financial obligations 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, and PARK LOAN. Lists various financial obligations 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, CITY BONDS, PUBLIC IMP. LOAN—Continued, SPECIAL LOANS, REFUNDING BONDS, ROAD FUND NOTES, PARK LOAN, and WATER BONDS. Lists various financial obligations 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 from 1898 to 1895. Columns include Loans and debt, Sinking fund, Net debt, Water debt, and 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 from 1897 to 1884. Columns include Years, Real, Personal, Total, and Rate of Tax.

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. ELDREDGE, Mayor. JOHN D. WHITE, Treasurer. Chicopee is in Hampden County and was incorporated as a city in 1890.

Table with columns: LOANS—When Due. BRIDGE LOAN—4s, J&D, \$53,000... June 1, 1904. ELECTRIC LIGHT BONDS—4s, J&D, \$75,000... 1898-1922. CITY NOTES—4 1/2s, M&S, \$11,000... Sept. 1, '99-'04.

CLINTON.—A. S. FULLER, Water Registrar. This town is in Worcester County.

Table with columns: LOANS—When Due. WATER BONDS—4s, A&O, \$115,000... Oct. 1, 1901. Total debt May 1, 1897... \$462,420.

CONCORD.—This town is in Middlesex County.

Table with columns: LOANS—When Due. WATER WORKS—4s, A&O, \$45,000... Oct. 1, 1903. SEWER BONDS—4s, J&D, \$70,000... 1928.

DALTON FIRE DISTRICT.—JOHN D. CARSON, Treasurer.—In Berkshire County.

Table with columns: LOANS—When Due. WATER LOANS—4s, J&D, \$50,000... 1914. Tax valuation, real... \$1,486,127.

DANVERS.—(A. P. LEAROYD, Town Treasurer. JULIUS PEALE, Clerk. This town is in Essex County.

Table with columns: LOANS—When Due. TOWN HOUSE—4s, J&D, \$30,050... 1898-16. WATER BONDS (Con.)—4s, J&D, \$25,000... June 1, 1911.

DEDHAM.—(E. A. BROOKS, Treasurer. DON GLEASON HILL, Clerk. This town is in Essex County.

Table with columns: LOANS—When Due. NOTES—4s, J&D, \$2,550... Nov. 26, 1898. SCHOOL LOAN—4s, J&D, \$38,000... 1899-1906.

DUXBURY.—(J. W. SWIFT, Treasurer. GEO. H. STEARNS, Clerk. This town is in Plymouth County.

Table with columns: LOANS—When Due. BRIDGE NOTES—4s, J&D, \$5,000... June 1, '99-'03. RAILROAD NOTES—4 1/2s, A&O, \$6,000... Apr. 1, 1899.

EASTHAMPTON.—JOS. W. WILSON, JR., Treas. This town is in Hampshire County.

Table with columns: T'n not's, 4s&4 1/2s, Sept., '98 \$84,800. Water debt (included)... 30,000. Tax valuation, real... 2,254,265.

EVERETT.—(FRANCIS E. DYER, Mayor. NATHAN NICHOLS, Treasurer. Everett is in Middlesex County.

Table with columns: LOANS—When Due. SEWER BONDS—4s, J&J, \$50,000... Jan. 1, 1911. CITY NOTES—3 1/2s & 4s, \$249,450... 1898-1913.

Table with columns: 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.

ASSESSED VALUATION.—The assessed valuation of real estate in 1897 was \$14,262,900; personal property, \$665,100; total, \$14,928,000; 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. SEWER BONDS—4s, A&O, \$73,000... 1899 to 1917. Total debt Mar. 1, 1898, \$98,525.

FALL RIVER.—(CHAS. P. BRIGHTMAN, Treasurer. HENRY W. CLARKE, City Auditor. Fall River, which is in Bristol County, was incorporated as a city in 1854.

Table with columns: LOANS—When Due. CITY HALL LOANS—3 1/2s, M&N, \$5,250... Nov. 5, 1898. SEWER LOANS—4 1/2s, J&D, \$32,500... June 1, 1899.

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, Total debt, Sinking fund, Net city debt, Special loans, Net city debt, Water debt, Water sinking funds, Net water debt, Tot. net debt.

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

Table with columns: Years—1898, 1897, 1896, 1895, 1890, 1885. Real Estate, Personal Property, Total Valuation, Rate of Tax.

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, 97,498.

FITCHBURG.—(HENRY F. ROCKWELL, Mayor. GEORGE E. CLIFFORD, Treasurer. This city is in Worcester County.

Table with columns: LOANS—When Due. BRIDGE—4s, J&D, \$1,000 (reg.) Dec. 1, 1898. GRADE CROSSING—4s, J&D, \$8,000 (reg.) Dec. 1, 1905.

**LOANS—**

**SCHOOL—**

4s, J&D, \$4,000 (coup.)	June 1, '99
4s, M&N, 20,000 (reg.)	Nov. 1, 1902
4s, J&D, 25,000 (reg.)	Dec. 1, 1914
4s, M&N, 200,000 (reg.)	Nov. 1, 1923
4s, J&D, 50,000 (reg.)	June 1, '25

**SEWER—**

4s, J&D, \$3,500	Dec. 1, '98-'01
4s, M&N, 10,000 (reg.)	Nov. 1, 1903
4s, M&N, 35,000 (reg.)	Nov. 1, 1912
4s, J&D, 4,000 (reg.)	1899-1906
4s, J&D, 6,000 (reg.)	Dec. 1, 1906
4s, J&D, 15,000	1898-1907

**SIDEWALK—**

4s, M&N, \$2,000	Nov. 1, '98-'99
4s, J&D, 4,500	Dec. 1, '98-'00

**STREET—**

4s, J&D, \$1,000 (reg.)	Dec. 1, 1898
4s, M&N, 2,000	Nov. 1, '98-'99
4s, A&O, 50,000 (reg.)	Oct. 1, 1903
4s, J&D, 16,000 (reg.)	Dec. 1, 1899
4s, J&D, 15,000	1898-1907

**WATER—**

4s, J&D, \$100,000 (reg.)	July 1, 1901
4s, M&N, 11,000 (reg.)	Nov. 1, 1902
4s, M&N, 25,000 (reg.)	Nov. 1, 1903
4s, A&O, 50,000 (reg.)	Oct. 1, 1903

Now subject to call.

6s, J&J, 80,000 (cou.)	July 1, 1905
6s, J&J, 20,000 (cou.)	July 1, 1906
4s, M&N, 100,000 (reg.)	May 1, 1911
4s, A&O, 300,000 (reg.)	Apr. 1, '92

Temporary loan, \$50,000, Nov., '98

GRAFTON.—This town is in Worcester County.

**LOANS—**

**FUNDING BONDS—**

4s, A&O, \$61,500	Oct. 1, 1899
(\$1,500 due yearly) to Oct. 1, 1939	
Total debt Oct. 1, 1898	\$61,500

INTEREST is payable at Grafton.

Tax valuation, real	\$1,758,000
Tax valuation, pers'l	637,445
Total valuation 1897	2,395,465
Tax rate (per \$1,000) '97	\$17.00
Population in 1890 was	5,002
Population in 1880 was	4,030

GREENFIELD.—{ WM. BLAKE ALLEN, Treasurer. }  
This town is in Franklin County. The fire district is a municipal corporation within the town and has a distinct debt.

**LOANS—**

**ABOLITION CLAY HILL CROSSING.**

4s, J&D, \$2,000	Oct. 15, 1899
4s, J&D, 1886	Oct. 15, 1900

**BRIDGE LOAN—**

4s, J&J, \$8,000	May 1, 1905
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**GENERAL LOAN—**

4s, J&J, \$10,925	Oct. 15, 1905
4s, J&J, \$12,000	Oct. 15, 1899
(\$3,000 due yearly) to Oct. 15, 1902	

**SCHOOL LOAN—**

4s, J&J, \$2,000	Oct. 15, 1899
4s, J&J, 1,700	Oct. 15, 1900
4s, A&O, 10,000	Oct. 15, 1901-2
4s, A&O, 15,000	Oct. 15, 1903-4

**SEWER LOAN—**

4s, J&J, \$12,000	July 16, 1914
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**SETTLEMENT TOWN OF DEERFIELD.**

4s, J&J, \$10,000	Oct. 15, '06-'07
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Interest is payable at Greenfield.

Total town debt Mar., '98	\$97,311
Water debt (additional)	53,375
Tax valuation, real	4,586,468
Tax valuation, personal	1,260,452
Total valuation 1898	5,846,920
Tax val'n, Fire Dis. 1897, 4,684,628	
Assessment same as actual value.	
Town total tax 1898	\$18.00
Fire District tax	.70
Population in 1897 was	7,500
Population in 1890 was	5,252

**TAX FREE.**—All bonds issued by this town are tax exempt.

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

INTEREST on coupon bonds is payable in Boston at Merchants' Bank. The interest on registered bonds is remitted by check.

TOTAL DEBT, SINKING FUNDS ETC.—The subjoined statement shows Fitchburg's total municipal debt, the sinking fund held by the city against the same, and the water debt, on the 1st of December.

	1897.	1896.	1895.
Total city debt December 1	\$1,760,500	\$1,798,500	\$1,783,000
Sinking funds, cash, etc.	522,191	503,499	411,121
Net debt on December 1	\$1,238,309	\$1,293,001	\$1,321,879
Water debt, included above	\$736,000	\$736,000	.....

The total city debt on December 1, 1896, included temporary loans to the amount of \$200,000. The sinking funds are invested in sundry municipal bonds.

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

	Real Estate.	Personal Property.	Total Valuation.	Rate of Tax per \$1,000.
1897	\$16,603,260	\$4,652,016	\$21,255,276	\$19.20
1896	16,113,647	4,660,212	20,773,859	19.20
1895	15,328,719	4,526,755	19,855,474	18.10
1894	14,267,106	4,210,573	18,477,679	18.10
1893	13,855,603	4,419,556	18,275,159	18.00
1892	12,971,915	4,093,630	17,065,545	16.40
1891	.....	.....	16,261,117	16.40
1890	11,885,080	3,591,126	15,476,216	16.40

POPULATION.—In 1896 population was about 27,500; in 1890 it was 22,037; in 1880 it was 12,429; in 1870 it was 11,260.

FOXBOROUGH.—EDW. M. PHELPS, Treas.

This town is in Norfolk County.

**LOANS—**

**REFUNDING BONDS—**

4s, A&O, \$5,000	1899
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**SCHOOL HOUSE BONDS—**

4s, A&O, \$17,000	1900-1902
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**TOWN BONDS—**

4s, Sept., \$5,000	1898
4s, 15,000	July 1, 1903
(\$2,500 yearly) to July 1, 1908	
Bonded debt July 1, '98	\$48,200

INTEREST is payable in Boston.

Floating debt..... \$15,000

Total debt July 1, '98..... 63,200

Debt of water dist. (add'l) 90,000

Assessed valuation, real, 1,618,255

Assessed valuation, per'l 341,232

Total valuation 1897 1,959,487

Assessment about actual value.

Tax rate (per \$1,000) '97.....\$16.30

Population in 1890 was.....2,933

Population in 1898 (est.).....3,200

FRAMINGHAM.—{ JOHN B. LOMBARD, Treasurer. }  
This town is in Middlesex County.

**LOANS—**

**SEWER BONDS—**

4s, F&A, \$140,000	Aug. 1, 1908
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Interest is payable in Boston.

Bonded debt Feb. 1, '98	\$140,000
Floating debt	111,000
Total debt	251,000
Sinking funds	55,500

Net debt Feb. 1, 1898... \$195,500

Tax valuation, real.....6,665,350

Tax valuation, personal, 1,333,856

Total valuation 1897.....7,999,206

Total tax (per \$1,000) '97 \$16.00

Population in 1896 was.....9,512

Population in 1895 was.....9,498

Population in 1890 was.....9,239

FRANKLIN CO.—E. A. NEWCOMB, Treasurer.

County seat is Greenfield.

**LOANS—**

**JAIL LOAN—**

4s, J&J, \$25,500	On demand
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**STATE TREASURER LOANS—**

3 3/4s, J&J, \$7,000	Jan. 1, 1900
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(Subject to call.)

**STATE HIGHWAY LOAN—**

.....	\$26,573
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Total debt Jan. 1, 1898 \$59,073

Tax valuation 1897.....23,923,964

Tax rate (per M.) '97.....9.57

Population in 1896 (est.).....40,149

Population in 1890 was.....38,610

INTEREST on the jail loan is payable in Greenfield.  
TAX FREE.—All bonds issued by this county are tax exempt.

GARDNER.—J. D. EDGILL, Treasurer.

This town is in Worcester County.

4s, J&J, \$55,000	1903 to 1924
Bonded debt Aug. 5, '97	\$42,000
Demand loans	44,500
Time loans	101,000
Total debt Aug. 5, 1897	187,500

Tax valuation in 1897 \$5,023,759

Tax rate (per \$1,000) '97.....\$20.00

Population in 1895 was.....9,183

Population in 1890 was.....8,423

Population in 1880 was.....4,988

INTEREST is payable at the First National Bank, Gardner, Mass.

GLOUCESTER.—{ F. E. DAVIS, Mayor. }  
Gloucester is in Essex County.

**LOANS—**

**CITY AND MUNICIPAL BONDS—**

4s, J&J, \$136,000	July 1, 1908
4s, J&J, 15,000	1903
4s, J&D, 14,000	1899-1905
4s, M&N, 32,000	1899-1906
4s, J&J, 24,000	1898-1907
4s, J&D, 34,000	Dec. 1, '98-'07

**HIGHWAY IMPROV. BONDS—**

4s, J&J, \$50,000	July 1, 1901
4s, J&J, 50,000	July 1, 1902

**POLICE AND ARMORY NOTES—**

4s, J&J, \$35,000	Jan. 1, 1899
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**IMPROVEMENT LOAN NOTES—**

4s, A&O, \$13,950	Oct. 1, 1899
4s, J&D, 4,500	1903
4s, J&J, 6,000	1900

**LOANS—**

**FIRE ENGINE-HOUSE NOTES—**

4s, M&S, \$3,000	1899-1901
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**SCHOOL-HOUSE NOTES—**

4s, M&S, \$34,000	1899-1915
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**DRAINAGE BONDS—**

4s, A&O, \$3,600	1899-1907
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Bonded debt Dec. 1, '97. \$464,490

Sinking fund..... 167,972

Net debt Dec. 1, 1897..... 296,518

Assessed val'ation, real, 12,181,440

Assessed val'ation, per'l 3,381,098

Total valuation 1897..... 15,562,538

Assessment about 3/4 actual value.

Tax rate (per \$1,000) 1897.....\$18.00

Population in 1890 was.....24,651

Population in 1895 was.....28,211

INTEREST on the city bonds is payable at the First National Bank of Boston; on the city notes at City Treasury.

HADLEY.—H. S. SHIPMAN, Treasurer.

This town is in Hampshire County.

**LOANS—**

**TOWN NOTES—**

4 1/2s, \$5,000	On demand
4s & 4 1/2s, 42,000	1901
4s, 2,500	Dec. 5, 1898
4s, 10,000	Nov. 1, 1899
4s, 4,000	Sep. 23, 1899
4s, 6,000	Sep. 23, 1904

Total debt Feb. 16, 1898.....\$74,920

Sinking fund assets..... 25,066

Net debt Feb. 16, 1898..... 49,853

Tax valuation in 1897.....954,212

Tax rate (per \$1,000) 1897.....16.50

Population in 1895 was.....1,704

Population in 1890 was.....1,669

HAMPDEN CO.—M. WELLS BRIDGE, Treasurer.

County seat is Springfield.

**LOANS—**

**COURT HOUSE NOTES—**

7s, \$50,000	Jan. 1, 1899
(\$10,000 due yearly) to Jan. 1, 1903	

**JAIL & H. OF CORR. BONDS—**

3s, F&A, \$200,000	Aug. 1, 1905
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Bonded debt Aug. 1, '98.....\$260,000

Float. debt & notes Jan. 1, '98, 9,950

Total debt Jan. 1, '98. \$269,950

Sinking fund, cash, etc. 60,129

Net debt Jan. 1, 1898. 209,821

Temp'y loan due Nov., '98 100,000

Tax valuation in 1897, 132,517,091

Total tax (per \$1,000), '96. \$12.00

Population in 1890 was.....135,713

Population in 1895 was.....152,721

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

HAVERHILL.—{ JOHN A. GLINES, Treasurer. }  
This city is in Essex County.

**LOANS—**

**CITY BONDS—**

4s, A&O, \$65,000	Oct. 1, 1899
4s, A&O, 120,000	Oct. 1, 1900
4s, A&O, 70,000	Oct. 1, 1901
4s, A&O, 55,000	Oct. 1, 1903
4s, A&O, 90,000	Oct. 1, 1904
4s, A&O, 50,000	Oct. 1, 1921
4s, A&O, 60,000	Oct. 1, 1902
4s, A&O, 110,000	Oct. 1, 1905
4s, A&O, 25,000	Oct. 1, 1922
4s, A&O, 25,000	Oct. 1, 1923
4s, A&O, 65,000	Oct. 1, 1906
4s, M&S, 66,000	Mar. 1, 1907

**WATER LOAN—**

4s, J&D, \$300,000	Dec. 1, 1912
4s, J&D, 500,000	Dec. 1, 1922
4s, J&D, 50,000	Dec. 1, 1927

**SCHOOL BONDS—**

4s, 25,000	1908
4s, A&O, 10,500	Apr. 1, 1908

**STREET BONDS—**

4s, A&O, \$22,000	Apr. 1, 1908
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**SEWER BONDS—**

4s, A&O, \$2,000	Apr. 1, 1908
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INTEREST on the water bonds and on the \$70,000, the \$90,000 and the \$50,000 lots of the city bonds is payable at National Bank of Redemption, Boston, and upon all other city bonds at Treasurer's office.

TOTAL DEBT.—The following statement shows Haverhill's total municipal debt, the sinking funds held by the city against the same, the net debt, and the additional water debt, on each of the dates named:

	Aug. 1, 1898.	Jan. 1, 1898.	Jan. 1, 1897.
Bonded debt	\$950,929	\$927,429	\$781,500
Sinking funds	305,317	299,418	232,175
Net debt	\$645,612	\$628,011	\$549,325
Net water debt (additional)	\$885,529	\$837,413	\$733,935

Additional temporary loans, in anticipation of taxes, authorized Jan. 18, 1898, to the amount of \$100,000, and May 26, 1898, \$50,000.

ASSESSED VALUATION of the city and the tax rate have been as follows in the years indicated. Assessment about 3/4 actual value.

Years.	Real.	Personal.	Total.	Tax rate per \$1,000.
1893	\$20,307,669	\$5,194,314	\$25,502,483	\$17.80
1897	19,804,497	5,137,599	24,942,096	16.80
1896	16,667,257	4,561,414	21,228,671	16.80
1895	16,058,448	4,734,556	20,793,004	16.70
1894	15,749,943	4,686,362	20,436,305	17.80
1890	13,139,666	4,731,106	17,870,772	17.00

POPULATION.—Population in 1890 was 27,412; in 1880, 18,472 in 1870, 13,092; in 1895, 30,209; in 1897, 34,944.

On January 4, 1897, Haverhill annexed the town of Bradford and assumed its indebtedness, which is as follows, and is included in above statement of "Total Debt."

**LOANS—**

**BRIDGE BONDS—**

4s, J&J, \$8,400	July 1, 1898
(\$1,050 due yearly) to July 1, 1905	

**SCHOOL HOUSE BONDS—**

4s, A&O, \$8,100	Oct. 1, 1898
(\$2,700 due yearly) to Oct. 1, 1900	
4s, J&J, \$14,000	Jan. 1, 1899
(\$1,000 due yearly) to Jan. 1, 1912	

**SEWER BONDS—**

4 1/2s, J&J, \$7,000	July 1, 1898
(\$500 due yearly) to July 1, 1901	

**IMPROVEMENT BONDS—**

4s, J&J, \$25,000	Jan. 1, 1903
(\$2,500 due yearly) to Jan. 1, 1912	

**FUNDING BONDS—**

4s, J&J, \$12,000	Jan. 1, 1899
(\$3,000 due yearly) to Jan. 1, 1902	

Various notes..... \$5,429

Tot. bds. outst'd'g Jan. 1, '98 79,929

Water debt (additional).....121,000

Net debt Jan. 1897..... 90,885

Tax valuation 1896.....2,634,619

Tax rate (per \$1,000)..... \$19.76

Population in 1895 was.....4,735

Population in 1890 was.....3,720

HINGHAM.—WILLIAM FEARING 2D, Treasurer.

This town is in Plymouth County.

**LOANS—**

**SCHOOL LOAN—**

3 3/4s, M&N, \$24,000	1899-1904
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(\$4,000 due yearly.)

**ELECTRIC LIGHT LOAN—**

4s, M&S, \$18,000	1906
Total debt Feb. 15, 1898	\$46,000
Tax valuation 1897	4,023,616



Table with columns: LOANS—When Due. SCHOOL—(Continued)—4s, F&A, \$28,000...1899 to 1902... SEWERS—(Con.)—3 3/8s, M&N, \$60,000...1899 to 1906... STREETS—4s, F&A, \$15,600...1899 to 1904... WATER WORKS—4s, M&S, \$18,000...1899 to 1901...

Table with columns: Dec. 20, '97. May, 1897. Mar., 1896. Funded debt (excl. of water)... \$2,232,150... Sinking funds... 448,176... Net debt... \$1,783,974... CITY PROPERTY AND WATER WORKS.—The city property consisting of real estate, school buildings and public parks, amounts to \$1,777,625...

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—Jan. 1, '98. Jan. 1, '97. Jan. 1, '96. Total debt (incl. water debt)... \$3,775,350... Sinking funds... 446,572...

Table with columns: Years—1897. 1896. 1895. 1890. 1880. 1870. Assessed Valuation—Real. Personal. Total. Rate of Tax per \$1,000. 1897... \$41,157,046... 1896... 10,441,874...

CITY PROPERTY.—The city owns real estate and personal property valued at \$6,349,057.63.

Table with columns: Years—1897. 1896. 1895. 1890. 1887. Assessed Valuation—Real Estate. Personal. Total. Rate of Tax per \$1,000. 1897... \$54,678,720... 1896... 53,935,960...

MALDEN.—JOHN E. FARNHAM, Mayor. HENRY A. WILDER, Auditor. This city is in Middlesex County, and was incorporated Jan. 2, 1882

POPULATION.—In 1895 population was 84,359; in 1890 77,696

LOANS—When Due. BRICK SIDEWALKS—4s, M&S, \$4,000...Mar. 15, 1899... SEWERAGE—(Con.)—4s, M&N, \$200,000...May 2, 1924...

LYNN.—WALTER L. RAMSDELL, Mayor. WM. F. BRACKETT, Auditor. 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: Years—1897. 1896. 1895. 1890. 1887. Assessed Valuation—Real Estate. Personal. Total. Rate of Tax per \$1,000. 1897... \$54,678,720... 1896... 53,935,960...

Table with columns: LOANS—When Due. CEMETERY LAND—4s, J&J, \$25,000...Jan. 1, 1903... ENGINE HOUSE—4s, J&J, \$15,000...July 1, 1901... FIRE APPARATUS—4s, J&J, \$11,000...July 1, 1900... MUNICIPAL LOAN—4s, J&J, \$101,000...Jan. 1, 1903... PARK LOAN—4s, A&O, \$12,000...Oct. 1, 1902... POLICE STATION LOAN—4s, J&J, \$46,000...July 1, 1899... SCHOOL HOUSE LOAN—4s, A&O, \$11,000...Apr. 1, 1899... SEWER LOAN—4s, J&J, \$10,000...Jan. 1, 1903... MISCELLANEOUS BONDS—4s, Var., \$35,800...1902 to 1904...

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

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—June 22, 1898. Jan. 1, 1898. Jan., 1897. Jan., 1896. Total debt... \$1,709,000... Sinking fund, etc... 178,053...

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

Table with columns: Years—1897. 1896. 1895. 1890. Assessed Valuation—Real. Personal. Total. Rate of Tax per \$1,000. 1897... \$22,426,000... 1896... 21,299,200...

POPULATION.—In 1895 population was 29,706; in 1890 it was 23,031; in 1880 it was 12,017. Present population (estimated), 31,914.

MANCHESTER.—EDWIN P. STANLEY, Treas. This town is in Essex County.

Table with columns: LOANS—When Due. PARK BONDS—3 3/8s G., \$100,000...1899-1908... WATER BONDS—4s, M&N, \$114,000...Nov. 1, '98 to '16... BONDING—Bonded debt, Feb. 1, '98 \$126,000

MARBLEHEAD.—WILLIAM GILLEY, Treas. This town is in Essex County.

Table with columns: LOANS—When Due. ELECTRIC-LIGHT BONDS—4s, J&J, \$50,000...July 1, 1924... REFUNDING BONDS—4s, A&O, \$37,000...1899-1906... TOWN NOTES—4s, J&D, \$3,000...June 1, 1899...

(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 \$685,000. 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 Dec. 20, 1897, was \$4,463,450. 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.

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

BONDED DEBT on 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, 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: When Due, CITY NOTES, GENERAL LOAN, WATER BONDS, SEWER BONDS, SCHOOL NOTES, STONE CRUSHER NOTES.

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: When Due, RAILROADS, TAX VALUATION, ASSESSED VALUATION.

INTEREST is payable by the Cambridge Savings Bank.

MAYNARD.—W. H. GUTTERIDGE, Treasurer.

This town is in Middlesex County.

Table with columns: When Due, WATER BONDS, TAX VALUATION, ASSESSED VALUATION.

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

Medford is in Middlesex County.

Table with columns: When Due, PLAY-GROUND BONDS, PUBLIC BUILDING BONDS, SEWER BONDS, MUNICIPAL LOAN BONDS, WATER-WORKS BONDS.

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.

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: When Due, SEWER BONDS, SCHOOL BONDS, TOWN HALL, WATER WORKS.

Table with columns: When Due, WATER WORKS, BRIDGE NOTES, TAX VALUATION, ASSESSED VALUATION.

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.

This town is in Essex County.

Table with columns: When Due, WATER BONDS, TOWN NOTES, SCHOOL HOUSE NOTES, BRIDGE NOTES.

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: When Due, IMPROVEMENT BONDS, LIGHT BONDS, SEWER LOAN, RAILROAD LOAN, WATER BONDS.

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 1898 the assessed valuation of real estate was \$3,321,673; personal property, \$466,435; total, \$3,788,108; total tax rate (per \$1,000) \$19.00. Valuation of Fire District in 1894: Real estate, \$2,226,899; personal property, \$354,495; total, \$2,581,394; tax rate, \$1.65 per \$1,000 in 1898.

MIDDLESEX CO.—LEVI S. GOULD, Chairman

Board Commissioners; J. O. HAYDEN, Treasurer.

County seats are Lowell and Cambridge.

Table with columns: When Due, BUILDING BONDS, COURT HOUSE BONDS, REFUNDING (gold notes).

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: When Due, REFUNDING (gold notes), SCHOOL (gold notes).

INTEREST is payable at the Milford Savings Bank.

MILLBURY.—Worcester County.

Table with columns: When Due, TAX VALUATION, ASSESSED VALUATION.

MONSON.—This town is in Hampden County.

Table with columns: When Due, WATER-WORKS BONDS, BONDED DEBT.

MONTAGUE.—This town is in Franklin County. All the loans are exempt from taxation. 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: When Due, SEWER BONDS, TAX VALUATION, ASSESSED VALUATION.

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

NATICK.— { EDWARD CLARK, Treasurer. } { JAMES McMANUS, 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, Tax valuation, 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. & cou.), SEWER BONDS (reg.)—, PARK BONDS (reg.)—, SEWER BONDS (reg.)—, WATER LOAN (reg. & cou.)—, WHARF BONDS—, WASHINGTON STREET LOAN—, SEWER BONDS—.

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: Total debt, Sinking funds, Net debt, Water debt incl., above, Park debt incl., above.

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.

\* Less remittances by assessors.

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—, DRAINS AND CULVERTS—, ENGINE HOUSE LOAN—.

Table with columns: LOANS—, When due., HIGHWAY BONDS—, MISCELLANEOUS BONDS—, PARK BONDS—, SCHOOL BONDS—.

Table with columns: LOANS—, When due., WATER BONDS—, WASHINGTON STREET LOAN—, SEWER BONDS—.

PAR VALUE OF BONDS.—All the bonds are for \$1,000.

INTEREST payable at Nat. Revere Bank, Boston, or in Newton.

TOTAL DEBT, SINKING FUNDS, ETC.—

Table with columns: Municipal debt, Water debt, Total debt, Sinking fund, Net debt Jan. 1.

The sinking fund receives yearly about \$130,000.

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.

Table with columns: NOTES—, When Due., Total debt Jan. 1, 1898, Assessed valuation '97, Population 1890, Population 1898.

(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.

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

This city is in Berkshire County.

Table with columns: LOANS—, When Due., PERMANENT IMPROVEMENT LOAN—, WATER DEBT—, Bonded debt Jan. 1, '98.

INTEREST is payable in Boston and North Adams.

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

This city is in Hampshire County.

Table with columns: LOANS—, When Due., BRIDGE NOTES—, RAILROAD LOAN—, SCHOOL BONDS—, SEWER LOANS—, GRADE CROSSING BONDS—.

INTEREST is payable in Boston and North Adams.

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

This place is in Bristol County.

Table with columns: LOANS—, When Due., ELECTRIC LIGHT BONDS—, WATER BONDS—, GRADE CROSSING BONDS—.

INTEREST is payable in Boston and North Adams.

NORTHBOROUGH.—CHAS. H. RICE, Treas.

This town is in Worcester County.

Table with columns: LOANS—, When Due., WATER LOAN—, NEW SCHOOL HOUSE LOANS—.

INTEREST is payable at Worcester.

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
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

Tax valuation, real.	\$15,557,500
Tax valuation, personal.	2,454,646
Total 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

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

The town is in Norfolk County.

<b>LOANS—</b>	<i>When Due.</i>
<b>WATER BONDS—</b>	
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

**ORANGE.—T. WESLEY BRIDGE, Treasurer.**

This town is in Franklin County.

<b>LOANS—</b>	<i>When Due.</i>
<b>WATER BONDS—</b>	
4s, M&S, \$134,000.	\$1,000 yearly.
<b>SEWER BONDS—</b>	
4s, M&N, \$49,000.	2,000 yearly.
<b>REFUNDED DEBT—</b>	
4s, F&A, \$3,100.	775 yearly.
<b>SCHOOL HOUSE BONDS—</b>	
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 abt. 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.

<b>LOANS—</b>	<i>When Due.</i>
<b>ELECTRIC LIGHT BONDS 1892—</b>	
4s, J&D, \$40,000.	June 1, 1922
<b>REFUNDING WATER BONDS—</b>	
4s, M&N, \$8,000.	1899-1910
(\$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

**PEPPERELL.—E. L. TARBELL, Treasurer.**

This town is in Middlesex County.

<b>LOANS—</b>	<i>When Due.</i>
<b>ELECTRIC LIGHT BONDS 1892—</b>	
4s, J&D, \$40,000.	June 1, 1922
<b>REFUNDING WATER BONDS—</b>	
4s, M&N, \$8,000.	1899-1910
(\$4,000 annually)	
Town notes, &c.	\$87,700
Interest paid at City Treasury.	

Assessed valuation '98	\$2,155,589
Tax rate (per \$1,000) '98.	\$13.00
Population 1890.	2,348
Population 1898 (est.)	3,700

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

Pittsfield is in Berkshire County. It became a city in 1890. The sewer debt, included in total below, is outside of the debt limit.

<b>LOANS—</b>	<i>When Due.</i>
<b>WATER BONDS—</b>	
4s, M&N, \$45,000.	Nov. 1, 1908
4s, M&N, 50,000.	May 1, 1916
4s, M&S, 75,000.	\$5,000 yearly
4s, .....	90,000.....1899 to 1907
<b>SEWER BONDS, 1893—</b>	
4g, J&D, \$200,000.	g. June 1, 1899
(\$10,000 due yearly) to June 1, 1918	
Notes, 4s, 20,000.	Demand.
<b>SCHOOL BONDS—</b>	
4s, M&N, \$190,000.	1899-1914
(\$10,000 annually on May 15.)	

City's bonds all payable in gold.	
<b>NOTES—</b>	
4s, \$24,000.	Demand.
Bonded debt Sept. 1, '98	\$650,000
Floating debt.	97,900
Total debt Sept. 1, 1898.	747,900
Water debt (included)	260,000
Tax valuation, real.	11,478,550
Tax valuation, personal	3,313,196
Total valuation 1898.	14,791,746
Total tax (per \$1,000) '98.	\$17.80
Population in 1898 was.	24,000
Population in 1890 was.	17,261

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.

<b>LOANS—</b>	<i>When Due.</i>
<b>SCHOOL BONDS—</b>	
4s, J&D, \$10,000.	June 1, '99 to 1903
(\$2,000 due yearly.)	
<b>WATER BONDS—</b>	
4s, J&D, \$50,000.	June 1, 1923
(\$2,000 due yearly.)	
4s, A&O, \$8,000.	June 1, '99 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.

<b>LOANS—</b>	<i>When Due.</i>
Bridges 4s, J&J, \$2,000.	July 1, '99
Parks, g.	46,000 '98 to '22
School 4s, M&S.	89,660 '98 to '06
School 4s, .....	60,000 '99 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	117,000 '99 to '37
(\$3,000 due yearly on May 1.)	

<b>LOANS—</b>	<i>When Due.</i>
Sewer 4s, .....	\$5,000 '01 to '05
(\$1,000 due yearly on Oct. 1.)	
Sewer 4s, A&O, \$97,500.	1899-'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.)	
Total debt Apr. 1, 1898.	\$1,297,515

**RANDOLPH.—JOSEPH T. LEAHY, Treasurer.**

This town is in Norfolk County.

<b>LOANS—</b>	<i>When Due.</i>
<b>WATER WORKS—</b>	
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

**READING.—E. N. HUNT, Auditor.**

This town is in Middlesex County.

<b>LOANS—</b>	<i>When Due.</i>
<b>ELECTRIC-LIGHT BONDS—</b>	
4s, A&O, \$6,000.	Oct. 1, 1899
(\$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, \$11,200.	May 1, 1899
(\$1,400 due yearly) to May 1, 1906	
<b>SCHOOL BONDS—</b>	
4s, F&A, \$2,000.	1899 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, \$6,000.	May 1, 1899
(\$2,000 due yearly) to May 1, 1901	

<b>WATER BONDS—</b>	
4s, J&D, \$119,000.	1899 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, \$10,000.	June 1, 1923
Interest payable in Boston.	
Temporary loans, \$20,000.	
Feb. & Mar., 1899	
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 abt. actual value.	
Total tax (per \$1,000) '97.	\$18.00
Population in 1895 was.	4,710
Population in 1890 was.	4,088

**REVERE.—G. ARTHUR TAPLEY, Treasurer.**

This town is in Suffolk County.

<b>LOANS—</b>	<i>When Due.</i>
<b>SCHOOL LOAN—</b>	
4s, .....	\$85,000.....1898 to 1916
<b>SEWER LOAN—</b>	
4s, .....	\$25,800.....1898 to 1899
4s, F&A, 22,000.	1899 to 1919
<b>STREET LOAN—</b>	
4s & 4 1/2s, \$7,800.	1898 to 1899
<b>TOWN HALL NOTES—</b>	
4s, .....	\$76,000. 1899 to 1917

<b>SUNDRY PURPOSES—</b>	
4s & 5s, \$6,000.	1899 to 1901
Net debt Feb. 1, 1894.	\$235,000
Tax valuation, real.	9,113,000
Tax valuation, personal.	249,555
Total valuation 1897.	9,362,555
Total tax (per \$1,000) '98	16.40
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.

<b>LOANS—</b>	<i>When Due.</i>
<b>DEFICIENCY BONDS—</b>	
3 1/2s, M&N, \$4,000.	1899-1900
(\$2,000 due yearly on May 1.)	
<b>FIRE ENGINE BONDS—</b>	
4s, M&N, \$4,000.	1899-1902
(\$1,000 due yearly on May 1.)	
<b>FUNDING NOTES—</b>	
...., \$16,000.	May 1, '99 to '06
(\$2,000 due yearly.)	
<b>SCHOOL BONDS—</b>	
4s, M&N, \$6,000.	May 1, '99-02
3 1/2s, M&S, 4,500.	Sept. 10, '99-03
<b>STREET BONDS—</b>	
4 1/2s, M&S, \$1,000.	Sept., 1899

<b>LOANS—</b>	<i>When Due.</i>
<b>WATER WORKS—</b>	
4s, M&N, \$72,000.	1899-1916
(\$4,000 due yearly on May 1.)	
4s, F&A, \$19,000.	1899-1917
(\$1,000 due yearly on Feb. 1.)	
Total debt Sept. 1, 1898.	\$126,500
Tax valuation, real.	2,510,192
Tax valuation, personal.	475,948
Total assessment 1898.	2,986,140
Tax rate (per \$1,000) '98	\$22.30
Total assessment 1895.	2,984,019
Population in 1890 was.	5,213
Population in 1880 was.	4,553
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.

<b>LOANS—</b>	<i>When Due.</i>
<b>ARMORY BONDS—</b>	
4s, M&S, \$4,000.	March 1
(\$500 yearly.)	
<b>CANAL STREET—</b>	
4s, M&N, \$18,000.	May 1, 1899
(\$6,000 yearly) to May 1, 1901	
<b>HIGH SCHOOL BONDS—</b>	
4s, F&A, \$33,600.	Aug., 1899
(\$4,200 due yearly) to Aug., 1907	
<b>IMPROVEMENT LOAN 1892—</b>	
4s, F&A, \$36,000.	Aug. 1, 1899
(\$9,000 due yearly) to Aug. 1, 1902	
<b>IMPROVEMENT LOAN 1893—</b>	
4s, A&O, \$25,000.	Oct. 1, 1899
(\$5,000 due yearly) to Oct. 1, 1903	
<b>IMPROVEMENT LOANS 1894—</b>	
4s, M&S, \$54,000.	Mar. 1, 1899
(\$9,000 due yearly) to Mar. 1, 1904	
4s, M&S, \$3,000.	Mar. 1, 1899
<b>IMPROVEMENT LOAN 1895—</b>	
4s, A&O, \$17,500.	Apr. 1, 1899
\$2,500 due yearly) to Apr. 1, 1905	

<b>LOANS—</b>	<i>When Due.</i>
<b>MUNICIPAL LOAN 1892—</b>	
4s, J&D, \$57,000.	June 1, 1899
(\$3,000 due yearly) to June 1, 1917	
<b>MUNICIPAL LOAN 1893—</b>	
4s, J&D, \$30,000.	June 1, 1899
(\$6,000 due yearly) to June 1, 1903	
<b>PUBLIC LIBRARY—</b>	
6s, A&O, \$25,000.	

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.

Table of LOANS and COUPON NOTES for Saugus, listing amounts and due dates.

Table of LOANS for Saugus, including School-house loans and other debts.

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

Table of LOANS and CITY BONDS for Somerville, listing various bond issues.

Table of LOANS and SEWER BONDS for Somerville, including utility and infrastructure loans.

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

Table showing Total Debt Etc. for Somerville, with columns for 1898, 1897, and 1896.

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

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 of Assessed Valuation for Somerville, showing Real, Personal, and Total values from 1880 to 1898.

POPULATION.—In 1898 population was estimated at 60,000; in 1890 it was 40,152; in 1880 was 24,933; in 1870 was 14,685.

SOUTHBRIDGE.—JOHN A. HALL, Treasurer.

Table of LOANS for Southbridge, listing various municipal loans.

Table of Tax valuation, real estate, and population for Southbridge.

SOUTH HADLEY.—Hampshire County.

Table of LOANS for South Hadley, listing municipal debt.

Table of Tax valuation and population for South Hadley.

SPENCER.—ERASTUS JONES, Town Treasurer.

Table of LOANS for Spencer, listing various town loans.

Table of Bonded debt, Floating debt, and population for Spencer.

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, \$881,640; total, \$3,650,960; total tax rate (per \$1,000), \$20.00.

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

This city is in Hampden County.

Table of LOANS for Springfield, including City buildings, engine house, and school bonds.

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

Table showing Total bonded debt and Total indebtedness for Springfield.

Net debt, Water debt, included above.

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 of Assessed Valuation for Springfield, showing Real, Personal, and Total values from 1888 to 1898.

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 of LOANS and TOWN NOTES for Stoneham, listing various municipal and town loans.

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 of LOANS and CITY BONDS for Taunton, listing various municipal loans.

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—, WATER BONDS—, When Due., Sinking funds—, Net debt Jan. 1, 1898—, Tax valuation, real—, Tax valuation, personal—, Total valuation 1897—, Assessment about 3/4 actual value—, Total tax (per \$1,000)—, \$190

WAKEFIELD.—T. J. SKINNER, Treas.

Table with columns: This town is in Middlesex County., LOANS—, MUNICIPAL LIGHT LOAN—, ARMORY LOAN—, FUNDED LOAN—, SCHOOL LOAN—(CON.), When Due., 4s, A&O, \$14,000. Oct. 1, '98 to '12, 4s, A&O, 30,000 Oct. 1, '98 to '13, Total debt Mar. 1, 1898—, \$260,500, Tax valuation, real—, 6,227,375, Tax valuation, personal—, 924,405, Total valuation 1897—, 7,231,705, Total tax (per \$1,000) '97—, 17.40, Population in 1895 was—, 8,309, Population in 1890 was—, 6,982

WALPOLE.—F. O. PILSBERRY, Treasurer.

Table with columns: This town is in Norfolk County., LOANS—, SCHOOL NOTE—, WATER BONDS—, When Due., 4s, M&N, \$8,500—, Nov. 2, 1906, 3 1/2s, 4,000—, July 13, 1899, 3 1/2s, 2,500—, July 13, 1900, 4s, F&A, \$100,000—, 1901 to 1925, (\$4,000 due yearly on Aug. 1.), Water note, \$1,479.12—, Mar. 17, '99, do 3 1/2s 2,500—, July 13, 1900, Total debt Aug. 1, 1898—, \$118,979, Tax valuation, real—, 1,975,850, Tax valuation, personal—, 457,221, Total valuation 1895—, 2,433,071, Total tax per \$1,000, '98—, \$17.40, Population in 1895 was—, 2,994, Population in 1890 was—, 2,604, Population in 1880 was—, 2,494

WALTHAM.—G. L. MAYERBERRY, Mayor.

Table with columns: This city is in Middlesex County., LOANS—, CITY BONDS—, WATER BONDS—, SEWER BONDS (CON.)—, WATER BONDS—, When Due., 4s, J&J, \$28,000—, Jan. 1, 1899, 4s, J&J, 28,000—, July 1, 1899, 4s, J&J, 19,000—, Jan. 1, 1900, 4s, J&J, 30,000—, Jan. 1, 1901, 4s, J&J, 31,000—, July 1, 1901, 4s, J&J, 25,000—, Jan. 1, 1902, 4s, J&J, 26,000—, July 1, 1902, 4s, J&D, 8,000—, Dec. 31, 1202, 4s, J&J, 3,000—, Jan. 1, 1906, 4s, J&J, 3,000—, Jan. 1, 1912, 4s, J&J, 2,000—, July 1, 1912, 4s, J&J, 25,000—, Jan. 1, 1904, 4s, J&J, 27,000—, July 1, 1904, 4s, A&O, 5,000—, Apr. 1, 1924, 4s, J&J, 30,000—, July 1, 1905, 4s, J&J, 11,000—, Jan. 1, 1906, 4s, J&J, 6,000—, Jan. 1, 1916, 4s, J&J, 31,000—, July 1, 1906, 4s, J&J, 5,000—, July 1, 1916, 4s, J&J, 5,000—, Jan. 1, 1907, 4s, J&J, 1,000—, July 1, 1907, 4s, J&J, 4,000—, Jan. 1, 1908, 4s, J&J, 3,000—, Jan. 1, 1918, 4s, A&O, \$20,000—, Oct. 1, 1923, SURFACE DRAINAGE BONDS—, 4s, J&J, \$85,000—, Jan. 1, 1909, 4s, J&J, 15,000—, Jan. 1, 1910, 4s, J&J, 10,000—, July 1, 1912, SEWER BONDS—, 4s, A&O, \$120,000—, 1899-1902, (\$30,000 yearly on Apr. 1.), 4s, A&O, \$50,000—, Oct. 1, 1911, 4s, A&O, \$50,000—, Apr. 1, 1921, 4s, A&O, \$50,000—, Apr. 1, 1921, 4s, J&J, 10,000—, July 1, 1902, 4s, J&J, 25,000—, July 1, 1922, 4s, J&J, 15,000—, Dec. 31, 1922, 4s, A&O, 10,000—, Apr. 1, 1923, 4s, A&O, 5,000—, Oct. 1, 1923, 4s, J&J, 7,000—, Jan. 1, 1927, 4s, J&D, \$75,000—, Dec. 1, 1898, 4s, J&J, 9,000—, Apr. 1, 1906, 4s, J&J, 6,000—, Jan. 1, 1907, 4s, J&J, 12,000—, July 1, 1907, 4s, J&J, 24,000—, July 1, 1908, 4s, J&J, 20,000—, July 1, 1909, 4s, J&J, 35,000—, July 1, 1911, 4s, J&J, 28,000—, July 1, 1912, 4s, J&J, 24,000—, Jan. 1, 1913, 4s, A&O, 125,000—, Apr. 1, 1913, 4s, J&J, 20,000—, July 1, 1913, 4s, A&O, 10,000—, Apr. 1, 1914, 4s, A&O, 10,000—, Oct. 1, 1914, 4s, A&O, 10,000—, Apr. 1, 1915, 4s, A&O, 10,000—, Apr. 1, 1916, 4s, A&O, 30,000—, Apr. 1, 1917, Bonded debt July 1, '98—, \$1,226,000, Sinking funds—, 366,984, Net debt July 1, 1898—, 859,016, Water debt (included)—, 448,000, Assessed valuation, real—, 14,339,500, Assessed valuation, per l—, 4,489,524, Total valuation 1898—, 18,829,024, Tax rate (per \$1,000) '98—, \$16.00, Population in 1890 was—, 18,707, Population in 1898 was—, 22,000

WARE.—A. F. RICHARDSON, Treasurer.

Table with columns: This town is in Hampshire County., LOANS—, Amount., Total debt, Nov. 1, 1897—, \$118,850, Water loan (inc.)—, 52,200, Tax valuation in 1898—, 4,136,835, Tax rate (per \$1,000) 1893—, \$19.30, Population in 1897 was—, 7,651, Population in 1890 was—, 7,329

WARREN.—C. B. BLAIR, Town Treasurer.

Table with columns: This town is in Worcester County., LOANS—, When Due., TOWN NOTES—, 4s, \$4,500—, 1899 to 1903, (\$900 due yearly on Feb. 1.), 4s, \$1,000—, May 1, 1899, 4s, \$1,000—, 1899 to 1900, (\$500 due yearly on Mar. 1.), 4s, \$4,900—, 1899 to 1905, (\$700 due yearly on July 1.), Floating debt—, \$16,132, Total debt Mar. 1, 1898—, 35,732, Cash assets—, 8,603, Tax valuation 1897—, 2,439,742, Assessment about 3/4 actual value—, Total tax (per \$1,000) 1897—, \$14.50, Population in 1895 was—, 4,424, Population in 1890 was—, 4,681

WATERTOWN.—S. S. GLEASON, Treasurer.

Table with columns: This town is in Middlesex County., LOANS—, When Due., BRIDGE NOTES—, 4 1/2s, J&J, \$5,000—, July 1, 1902, 4 1/2s, A&O, 5,000—, Apr. 1, 1902, 4 1/2s, J&D, 5,000—, Dec. 1, 1902, SCHOOL HOUSE NOTES—, 4s, M&S, \$32,000—, Sept. 1, 1899, (\$2,000 yearly) to Sept., 1914, 4s, M&S, \$11,000—, Sept. 1, 1904, 4s, Ann., 40,000—, 1899 to 1908, SEWER NOTES—, 4 1/2s, J&J, \$54,500—, July 1, 1898, (Part due yearly) to July 1, 1901, 4 1/2s, J&J, 10,000—, Jan. 1, 1901, 4 1/2s, J&D, 5,000—, Dec. 1, 1899, 4 1/2s, J&D, 5,000—, Dec. 1, 1901, 4 1/2s, J&J, 1,000—, Jan. 1, 1903, 4s, M&N, 70,000—, Nov. 1, 1906, TOWN NOTES—, 4s, J&J, \$5,000—, July 1, 1904, 4s, M&N, 11,000—, Sept. 1, 1904, 4s, A&O, 14,000—, Apr. 1, 1905, 4s, F&A, 24,000—, 1899 to 1906, (\$3,000 due yearly on Aug. 1.), 4s, F&A, \$30,000—, Aug. 1, 1907, 4s, F&A, 6,000—, Dec. 1, 1907, Bonded debt Mar. 1, 1898—, \$293,000, Floating dbt. (due in Nov.)—, 150,000, Tax valuation, real—, 3,184,100, Tax valuation, personal—, 1,610,958, Total valuation 1897—, 9,795,058, Total tax (per \$1,000) '97—, \$15.20, Population in 1895 was—, 7,788, Population in 1890 was—, 7,073

INTEREST is payable at the Fourth National Bank, Boston.

WAYLAND.—HENRY F. LEE, Treasurer.

Table with columns: Middlesex County., LOANS—, When Due., REBUNDING BONDS—, 4s, \$11,000—, 1913, 4s, \$4,500—, 1918, Bonded debt Jan. 1, '98—, \$101,700, Floating debt—, 22,000, Total debt—, 123,700, Sinking fund assets—, \$16,000, Net debt Jan. 1, 1898—, 107,700, Tax valuation in 1897—, 1,527,205, Assessment about 3/4 actual value—, Total tax (per \$1,000) '97—, \$16.00, Population in 1895 was—, 2,026, Interest is payable in Boston.

WEBSTER.—O. SHUMWAY, Treasurer.

Table with columns: Webster is in Worcester County., LOANS—, When Due., WATER LOAN 1893—, 4s, \$111,000—, 1923, Optional after 1913., Total debt Jan. 1, 1898—, \$115,000, Tax valuation 1897—, \$3,272,171, Tax rate (per \$1,000) 1897—, \$12.50, Population in 1896 (est.)—, 7,800, Population in 1895 was—, 7,788, Population in 1890 was—, 7,031

WELLESLEY.—ALBERT JENNINGS, Treasurer.

Table with columns: This town is in Norfolk County., LOANS—, When Due., BUILDING ROAD, ETC., 4s, J&D, \$10,000—, Dec. 30, 1899, 4s, J&D, 9,000—, Dec. 1, 1900, 4s, J&D, 5,000—, Dec. 1, 1901, ELECTRIC LIGHT PLANT—, 4s, M&S, \$9,000—, Sept. 1, 1899, (\$1,000 due yrly) to Sept. 1, 1907, 4s, M&S, \$6,000—, 1900-1905, (\$1,000 yearly on Mar. 1.), SCHOOL HOUSES—, 4s, J&D, \$8,000—, Dec. 1, 1902, 4s, M&S, 4,000—, Sept. 1, 1903, 4s, M&S, 9,000—, Sept. 1, 1904, (\$4,500 due yrly) to Sept. 1, 1905, 4s, M&S, 16,000—, Sept. 1, 1899, (\$2,000 due yrly) to Sept. 1, 1906, 4s, M&S, \$1,000—, Mar., 1899, 4s, M&S, 4,400—, Sept., 1899, WATER WORKS—, 4s, J&J, \$7,000—, Jan. 1, 1900, 4s, J&D, 5,000—, Dec. 16, 1907, 4s, M&N, 5,000—, Apr. 28, 1908, 4s, A&O, 5,000—, Apr. 1, 1909, 4s, M&S, 10,000—, Sept. 1, 1903-9, 4s, M&N, 6,000—, Nov. 12, 1910, 4s, J&D, 6,000—, Dec. 30, 1911, 4s, M&S, 12,000—, 1899 to 1902, (\$3,000 annually.), LOANS—, When Due., WATER WORKS—(CON.), 4s, M&S, \$15,000—, 1903 to 1910, (\$2,000 annually to 1909 and \$1,000 in 1910.), 4s, M&S, \$15,000—, 1913-1920, (\$2,000 yearly to 1919 and \$1,000 in 1920.), 4s, A&O, \$6,000—, Oct. 1, 1912, 4s, M&S, 18,000—, Sept. 1, 1913, 4s, M&S, 9,000—, Mar. 1, 1914, 4s, M&S, 140,000—, Mar. 1, 1915, 4s, M&S, 9,000—, Mar. 1, 1916, Bonded debt, Jan. 1, '98—, \$362,500, Water debt (included)—, 271,000, Floating debt—, 40,000, Total debt—, 402,500, Sinking fund assets—, 121,305, Net debt, Jan. 1, 1898—, 281,195, Temp. loan, due Nov., '98—, 10,000, Tax valuation real—, 4,801,925, Tax valuation personal—, 2,597,875, Total valuation 1897—, 7,399,800, Assessment 3/4 actual value—, Total tax (per \$1,000) 1897—, 11.00, Population in 1896 was—, 4,325, Population in 1890 was—, 3,600, WATER WORKS—, 4s, J&J, \$7,000—, Jan. 1, 1900, 4s, J&D, 5,000—, Dec. 16, 1907, 4s, M&N, 5,000—, Apr. 28, 1908, 4s, A&O, 5,000—, Apr. 1, 1909, 4s, M&S, 10,000—, Sept. 1, 1903-9, 4s, M&N, 6,000—, Nov. 12, 1910, 4s, J&D, 6,000—, Dec. 30, 1911, 4s, M&S, 12,000—, 1899 to 1902, (\$3,000 annually.), INTEREST is payable by the Boston Safe Deposit & Tr. Co., Boston.

WESTBORO.—O. K. NEWTON, Treas.

Table with columns: This town is in Worcester County., LOANS—, When Due., MUNICIPAL DEBT—, 3 1/2s to 4 1/2s, var. \$15,300, '96 to 1901, WATER BONDS—, 5s, M&S, \$55,000—, Sept. 16, 1908, 4s, M&S, 35,000—, Mar. 1, 1908, 4s, M&S, 20,000—, Sept. 16, 1916, 4s, M&S, 2,000—, Sept. 16, 1919, 4s, \$5,000—, 1920, 4s, \$5,000—, 1925, LIBRARY NOTES—, 4s, \$5,000—, 1904-1905, SEWER BONDS—, 4s, \$31,000—, 1922, 4s, \$10,000—, 1926, (Interest payable in Boston.), Total debt Jan. 1, 1898—, \$195,300, Water debt (included)—, 122,000, Sinking fund—, 55,547, Tax valuation 1897—, 2,812,593, Assessment is 5/8 actual value—, Total tax (per \$1,000) '97—, \$16.40, Population in 1896 was—, 5,235, Population in 1890 was—, 5,195

WEST BOYLSTON.—G. F. HOWE, Treas'r.

Table with columns: This town is in Worcester County., LOANS—, When Due., TOWN NOTES—, 4s, \$10,000—, 1904, 4s, J&D, 2,500—, Dec. 4, 1899, 4s, J&D, 2,500—, Dec. 4, 1900, 4s, \$5,000—, 1905, Interest payable at Worcester., Total debt Feb. 1, '98—, \$20,000, Tax valuation, real—, 976,987, Tax valuation, personal—, 290,408, Total valuation 1897—, 1,267,395, Assessment same as actual value—, Total tax (per \$1,000) '97—, \$17.00, Population in 1896 was—, 2,969, Population in 1890 was—, 3,019

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

Table with columns: This town is in Hampden County., LOANS—, When Due., ACADEMY BONDS—, 3 1/2s, July, \$8,000—, July 1, 1899, (\$4,000 due yearly) to July 1, 1900, BRIDGE BONDS—, 4s, \$12,600—, Oct. 1, 1899, (\$1,800 due yearly) to Oct. 1, 1905, SCHOOL NOTES—, 4s, A&O, \$4,200—, 1900, 3 1/2s, A&O, 2,000—, Oct. 1, 1899, 5s, \$14,400—, Sept. 1, 1899, (\$1,800 due yearly) to Sep. 1, 1906, SEWER NOTES—, 4s, A&O, \$5,000—, Jan. 1, 1903, 3 1/2s, A&O, 40,000—, Oct. 1, 1899, (\$5,000 due yrly) to Oct. 1, 1906, 4s, \$10,000—, 1909-1910, (\$5,000 due yearly.), WATER BONDS—, 4s, A&O, \$20,000—, Oct. 1, 1899, (\$5,000 due yearly) to Oct. 1, 1903, LOANS—, When Due., WATER BONDS—(CON.), 4s, A&O, \$6,000—, Oct. 1, 1899, 4s, A&O, 6,000—, Oct. 1, 1900, 4s, A&O, 49,500—, Oct. 1, 1901, (\$5,500 due yearly) to Oct. 1, 1909, 4s, A&O, \$22,500—, Oct. 1, 1899, (\$2,500 due yearly) to Oct. 1, 1907, 4s, A&O, \$97,000—, 1899-1927, (\$3,000 yearly on Oct. 1 to 1907, and then \$3,500 yearly.), Total debt Feb. 1, 1898—, \$263,390, Water debt (included)—, 130,000, Tax valuation 1898—, 8,116,000, Assessment about 9/10 actual value—, Total tax (per \$1,000) 1898—, \$18.00, Population in 1895 was—, 10,659, Population in 1890 was—, 9,805, Population in 1880 was—, 7,587

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 Westfield.

WEST SPRINGFIELD.—F. H. SIBLEY, Treas.

Table with columns: This town is in Hampden County., LOANS—, When Due., GENERAL PURPOSES—, 5s, \$24,000—, May 5, 1899, (\$1,000 due yearly) to May 5, 1922, 4s, A&O, \$20,000—, Oct. 1, 1899, (\$1,000 due yearly) to Oct. 1, 1918, 4s, \$165,000—, 1927, REFUND'G SCH'L HOUSE & SEWERS, 4s, M&N, \$50,000—, May 1, 1928, Temporary loan, \$30,000—, 1897, Tax valuation 1897—, 4,542,422, Total tax (per \$1,000) '98—, 14.80, Population in 1895 was—, 6,122, Population in 1890 was—, 5,077

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.

The town is in Norfolk County.

Table with columns: LOANS—When Due. FLOATING DEBT—4-3 1/2% var., \$92,233. SCHOOL BONDS—4s, J&J, \$50,000, July 1, 1907. WATER BONDS—4s, M&N, \$300,000, Nov. 1, 1914.

Table with columns: WATER BONDS—(Con) 4s, M&N, \$8,000, May 1, 1926. Town debt, Jan. 1, 1898, \$92,233. School debt Jan. 1, 1898, 50,000.

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.}

This town is in Plymouth County.

Table with columns: LOANS—When Due. SCHOOL BONDS—\$22,000. So. ABINGTON WATER BONDS—4s, M&S, \$100,000, Nov. 1, 1912.

Table with columns: Tax valuation, real, \$3,093,481. Tax valuation, person'l., 561,283. Total valuation 1897, 3,654,769.

WILLIAMSTOWN.—C. S. COLE, Treasurer.

This town is in Berkshire County.

Table with columns: LOANS—When Due. REFUNDING NOTES—3 3/4s, F&A, \$30,000, 1899-1913. 3 3/4s, F&A, \$31,000, Aug., 1907.

Table with columns: Tax valuation, real, \$2,415,080. Tax valuation, pers'l., 373,066. Total valuation 1897, 2,788,146.

INTEREST on the 5 per cent loan is payable at the Williamstown National Bank; on the 3 3/4 per cent loan in Boston.

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

This town is in Middlesex County.

Table with columns: LOANS—When Due. PLAYGROUND BONDS—4s, \$50,000, Dec. 1, '15 to '24. SCHOOL BONDS—4s, \$20,000, Nov., '98 to 1901.

Table with columns: LOANS—When Due. WATER BONDS—4s, Var's, \$342,000, 1899 to 1926. 4s, J&D, \$33,000, June 1, '26-'28.

WINTHROP.—This town is in Suffolk County.

Table with columns: LOANS—When Due. TOWN BONDS—5s, \$34,500, 1907. NOTES—3 3/4s, 4s & 5s, \$67,400, 1897-1905.

Table with columns: Total debt Jan., 1898, \$142,029. Tax valuation 1897, 6,054,590. Tax rate (per \$1,000)'97, \$15.30.

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

This city is in Middlesex County.

Table with columns: LOANS—When Due. ALMSHOUSE AND COURT HOUSE—4s, M&N, \$8,000, Sept. 1, 1899. FIRE DEPARTMENT LOAN—4s, J&J, \$2,500, July 1, 1899.

Table with columns: LOANS—When Due. STREET LOAN—4s, A&O, \$3,000, Oct. 1, 1899. SEWER DEBT—4s, \$2,500, Jan. 1, 1899.

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.}

This city is in Worcester County.

Table with columns: LOANS—When Due. FUNDED CITY LOANS—5s, A&O, \$200,000, Apr. 1, 1905. 4s, A&O, 75,000, Apr. 1, 1901.

Table with columns: LOANS—When Due. FUNDED CITY LOANS—(Con)—4s, A&O, \$300,000, Apr. 1, 1907. 4s, A&O, 350,000, Apr. 1, 1927.

Table with columns: LOANS—When Due. FUNDED SEWER LOANS—(Con)—4s, J&J, \$55,000, Jan. 1, 1901. FUNDED WATER LOAN—(Con.) 4s, A&O, \$100,000, Apr. 1, 1915.

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. Total bonded debt, \$6,735,000.

Table with columns: Net debt, \$3,949,686. Water & park debt (inc. above), \$2,931,265.

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.

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. 1897, \$78,501,750, \$18,843,450, \$97,345,200, \$14.80.

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. Total Debt. Assessed Valuation. Tax Rate. Population. Barnstable, Barnstable Co., \$28,000, \$3,943,940, \$12.00, 4,023.

State of Rhode Island.

ITS DEBT, RESOURCES, ETC.

Admitted as a State - - - One of Original Thirteen. Total area of State (square miles) - - - 1,085. State Capital - - - Newport and Providence.

\* Under the new Constitution, to be voted on Nov. 8, 1898, the terms of existing officials will be extended to January 2, 1900, and the Legislature will meet annually at Providence on the first Tuesday of January.

HISTORY OF DEBT.—For a brief history of the Rhode Island State debt see STATE AND CITY SUPPLEMENT of April 13, 1895, page 33. The bonds outstanding at present are described as follows:

Table with columns: LOANS—NAME AND PURPOSE. Interest. Rate. Payable. Principal. When Due. Outstanding. State House loan, 1894, 3 1/2% J & J, 1904, \$300,000.

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.—

	1892.	1897.	1895.	1894.
Total funded debt.....	\$1,500,000	\$1,517,000	\$1,517,000	\$699,000
Sinking funds.....	209,422	150,000	118,667	699,088

Net debt. ....\$1,290,578 \$1,367,000 \$1,398,333 Nil  
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 1897 was \$303,090,920; personal property, \$81,727,037; total \$384,817,957. Tax rate (per \$1,000) in 1897 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.

1895 .....	384,758	1870 .....	217,353	1830 .....	97,199
1890 .....	345,506	1860 .....	174,620	1820 .....	83,015
1885 .....	304,284	1850 .....	147,545	1810 .....	76,931
1880 .....	276,531	1840 .....	108,830		

MUNICIPAL INDEBTEDNESS LIMITATIONS.—There is nothing in the Constitution of Rhode Island limiting the amount of city debts. The following, however, are two sections taken from Title 7, Chapter 36 (page 157) of the Revised Statutes of the State of 1896. Since 1878 these provisions have been in force, and consequently 3 per cent of the taxable property has been the limit of the power of each town (which includes city) to create debt

SECTION 20. "The outstanding notes, bonds and contracts of towns shall be paid and be fulfilled according to the tenor thereof, and all public works now authorized to be prosecuted shall be prosecuted, and all 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."

The proposed new constitution, the adoption or rejection of which is to be determined at the November (1898) election, has in it two sections of interest to investors. Article 4, Section 12, provides that "The General Assembly shall have no power hereafter, without the express consent of the people, to incur State debts to an amount exceeding in the aggregate, at any one time, five hundred thousand dollars, except in time of war, or in case of insurrection or invasion; nor shall it in any case, without such consent, pledge the faith of the State for the payment of the obligations of others."

Section 18, same article, provides that "The General Assembly shall not authorize any city, town or incorporated district to guarantee the indebtedness of any corporation, association, institution, or individual."

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.

LOANS—	When due.	Tax valuation, personal
TOWN NOTES—		\$1,385,400
4s, J&J, \$101,450.....	1900-1902	Total valuation 1897... 5,172,000
Short term notes.....		Assessment about 3/4 actual value.
Total debt Feb., 1898.....		Town tax (per \$1,000) 1897. \$12.80
Tax valuation, real.....		Population in 1890 was.....5,478
		Population in 1895 was.....6,730

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

BURRILLVILLE.—P. O. HAWKINS, Treasurer.

This town is situated in Providence County.

LOANS—	When Due.	Total debt Jan. 1, 1898..
HIGHWAY IMP. BONDS—		\$92,500
4s, g., J&J, \$50,000 g. Jan. 1, 1907		Tax valuation, real.....2,351,425
(Part due every five years) to 1922		Tax valuation, pers'l.... 874,500
Interest at 3d Nat. Bk., Boston.		Total valuation 1897...3,225,925
Bonded debt Jan. 1, 1898. \$50,000		Tax rate (per \$1,000).....\$8.00
Floating debt.....	42,500	Population in 1890 was.....5,492

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.

LOANS—	When Due.	Bonded debt Jan. 15, 1898. \$465,930
FIRE DISTRICT BONDS—		Water debt (included).... 100,500
4 1/2s, g., M&N, \$84,000. '99 to 1919		The city has no floating debt.
(\$4,000 due yearly on May 15.)		Tax valuation, real....\$6,657,285
....., \$12,500.....1900		Tax valuation, personal 1,581,600
TOWN OF LINCOLN BONDS—		Total valuation 1898... 8,238,885
....., \$122,040. \$3,390 each J&J		Tax rate (per M.) '98.....15.00
CITY BONDS—		Population in 1895 was.....15,828
4s, J&D, \$240,000 g. Dec. 1, '98 to '21		Population 1897 (est.) over 16,000
(\$10,000 due yearly.)		

INTEREST is paid at Industrial Trust Company of Providence.

CRANSTON.—D. D. WATERMAN, Town Clerk.

This town is in Providence County.

LOANS—	When Due.	Sinking fund Apr., 1897
GOLD BONDS—		\$27,281
4s, g., \$150,000, g.....1922		Assessed valuation, real 9,767,965
4s, g., 100,000, g.....Aug. 15, 1925		Assessed valuat'n, pers. 1,235,350
4s, g., F&A \$135,000, g. Aug. 1, 1929		Total valuation 1897...11,003,315
4s, ..... 150,000, g.....1937		Tax rate (per \$1,000) 1898...11.00
Bonded debt Jan. 1, '98 \$535,000		Population in 1895 was.....10,575
		Population in 1890 was..... 8,099

CUMBERLAND.—This town is in Providence County.

LOANS—	When Due,	Sinking fund.....
FUNDING BONDS—		\$7,000
4s, J&J, \$70,000.....Jan. 1, 1899		Net debt Jan. 1, 1898.... 182,000
(\$5,000 due yearly) to Jan. 1, 1912		Tax valuation, real.....5,424,000
TOWN HOUSE BONDS—		Tax valuation, personal 2,166,000
4s, J&J, \$30,000.....July 1, 1899		Total valuation 1897...7,590,000
(\$2,000 due yearly) to July 1, 1914		Assess'm't ab't 9-10 actual value.
Interest payable in Providence.		State tax (per \$1,000).....\$1.80
Bonded debt Jan. 1, 1898. \$104,000		Town tax (per \$1,000)..... 7.20
Floating debt..... 85,000		Population in 1895 was.....8,507
Total debt..... 189,000		Population in 1890 was.....8,090
		Population in 1880 was.....6,445

EAST PROVIDENCE.—DAVID S. RAY, Treas.

This town is in Providence County.

LOANS—	When Due.	Floating debt .....
TOWN (COUPON) BONDS—		\$35,141
4s, J&D, \$100,000...\$5,000 yearly		Total debt..... 385,141
GOLD BONDS (reg.), 1893—		Total assets..... 73,797
4s, g., J&J, \$25,000...July 1, 1923		Net debt Meh. 5, 1898 311,344
4s, g., J&J, 60,000...July 1, 1933		Valuation, real.....7,352,548
4s, g., J&J, 60,000...July 1, 1943		Valuation, personal..... 751,785
GOLD FUNDING BONDS—		Total valuation 1897...8,104,333
4s, g., ..... \$100,000...1922 & 1947		Tax rate (per \$1,000) '98... \$12.50
(\$50,000 in '22 and \$50,000 in '47.)		Population in 1895 was.....10,170
Bonded debt Meh. 5, '98 \$350,000		Population in 1890 was..... 8,422

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 district.

LOANS—	When Due.	4 1/2s, g., J&J, \$100,000, g. July 1, 1932
4 1/2s, g., J&J, \$15,000, g. July 1, 1907		Total debt June 15, 1898. \$200,000
4 1/2s, g., J&J, 35,000, g. July 1, 1917		Tax valuation.....\$4,162,301
4 1/2s, g., J&J, 50,000, g. July 1, 1922		Real value (estimated). 5,250,000

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

JOHNSTON.—HERBERT C. CALEF, Treasurer.

This town is in Providence County. On June 1, 1898, a portion of this town, representing about five-sevenths of the assessed valuation, was annexed to the city of Providence. The commission appointed to apportion the debt to be assumed by the city of Providence report that the city's share of the net debt is \$255,72.64, leaving \$101,677.48 as the town debt remaining. Bonds Nos. 1 to 100 and 151 to 191 (all inclusive) remain as an obligation of the town of Johnston, and interest will be paid when due by the Union Trust Co. as usual.

LOANS—	When Due.	Net debt June 1, 1898...\$357,398
G.W.N. IMP. & ROAD BONDS.—40d.		Tax valuation, real.....5,979,395
4s, g., F&A, \$50,000 g. Feb. 1, 1907		Tax valuation, personal 1,058,180
4s, g., F&A, 100,000 g. Feb. 1, 1912		Total valuation 1897...7,037,575
4s, g., F&A, 100,000 g. Feb. 1, 1917		Assessment about 3/4 actual value.
Bonded debt June 1, '98. \$250,000		Town tax (per \$1,000) '97. \$10.00
Floating debt June 1, '98. 154,184		Population in 1895 was.....11,203
Total debt June 1, '98.... 404,189		Population in 1890 was..... 9,778
Sinking fund June 1, '98. 46,791		Population in 1880 was..... 5,765

INTEREST is payable by the Union Trust Company, Olneyville.

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

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

Narragansett Pier is in Washington County.

LOANS—	When Due.	Floating debt.....
IMPROVEMENT BONDS—		\$56,300
4s, M&N, \$20,000....May 1, 1919		Total debt Dec., 1897.... 156,300
Interest payable in New York.		Tax valuation, real.....3,313,580
Bonded debt Dec., 1897. \$100,000		Tax valuation, personal 262,650
Town has no water debt.		Total valuation 1897...3,576,230
		Total tax (per \$1,000)... 7.50

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

Table with columns for Loan Name, Amount, Due Date, and Interest. Includes items like 'NEWPORT IS SITUATED IN THE COUNTY OF THE SAME NAME', 'LOANS—When Due', 'SEWER BONDS—When Due', 'SINKING FUND', 'TOTAL VALUATION', 'ASSESSMENT', '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. Limit of indebtedness 3 per cent of valuation.

NORTH PROVIDENCE.—J. OGDEN, Treas.

Table with columns for Loan Name, Amount, Due Date, and Interest. Includes 'This town is in Providence County', 'LOANS—When Due', 'Assessed val'tion, real', 'Total valuation 1897', 'Total tax (per \$1,000) '97', 'Population in 1897', 'Population in 1898 (est.)'.

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

Table with columns for Loan Name, Amount, Due Date, and Interest. Includes 'Pawtucket is in Providence County', 'LOANS—When Due', 'GENERAL DEBT BONDS—When Due', 'SEWER BONDS—(Con.)', 'WATER BONDS—When Due', 'Population 1890', 'Population 1895'.

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 for 1898 is \$21.40. 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. On June 1, 1898, a portion of the town of Johnston, representing about five-sevenths of the assessed valuation, was annexed to the city of Providence, and the latter is to assume \$255,720 64 of the net debt of the old town of Johnston.

Table with columns for Loan Name, Amount, Due Date, Interest, and Principal. Includes 'LOANS—When Due', 'NAME AND PURPOSE', 'Rate, Payable', 'When Due', 'Principal', 'Outstand'g.', 'City Hall and sewer 1879', 'Davis estate loan 1891', 'Park loan 1892', 'Public improvement 1879', 'School loan 1891', 'Sewer loan 1891', 'Water loan 1871'.

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:

Table with columns for Title of Loan, Interest, and Where Payable. Includes 'City Hall and sewer 4s, due 1899', 'Davis estate loan, due 1909', 'Park loan', 'Public improvement loans', 'School loan, due 1911 and 1927', 'Sewer bonds', 'Water 6s, due 1900', '5s of 1872, due 1900', '5s of 1874, due 1900', '5s, due 1906', '3 1/2s, due 1916', '4s, due 1923', 'do 4s, due 1926 and 1927', 'Highway, due 1924 and 1927'.

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.

Table with columns for Debt Type, Sept. 1, 1898, July 1, 1898, July 1, 1897. Includes 'Bonded debt (incl. water d't)', 'Floating debt', 'Total debt', 'Sinking funds, etc.', 'Net debt', 'Water debt (included above)'.

The debt of the city of Providence, less the sinking fund and water debt, is 3.76 per cent of the assessed valuation of the city.

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

Table with columns for Account Name and Amount. Includes 'Sewerage', 'Special highway loan', 'Weybosset Bridge and river walls', 'Davies Park land and improvement', 'Blackstone Park improvement loan', 'School-houses, etc.', 'Casino', 'Central Office Fire Alarm', 'Davies Park improvement loan account', 'Water-works construction', 'State tax'.

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-issue.

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

Table with columns for Loan Name, Amount, and Date. Includes 'City hall and sewer loan, due in 1899', 'Public improvement loan, due in 1899', 'Public improvement loan, due in 1900', 'Public improvement loan due in 1937', 'Water loans, due in 1900', 'Water loan, due in 1906', 'Water loan, due in 1916', 'Water loan, due in 1923', 'Water loan, due in 1926', 'Water loan, due in 1927', 'Davis estate loan, due in 1909', 'School loan, due in 1911', 'School loan, due in 1925', 'School loan, due in 1927', 'Sewer loan, due in 1921', 'Sewer loan, due in 1922', 'Sewer loan, due in 1923', 'Sewer loan, due in 1925', 'Sewer loan, due in 1926', 'Sewer loan, due in 1927', 'Park loan, due in 1922', 'Park loan, due in 1947', 'Highway loan, due in 1924', 'Highway loan, due in 1927'.

Total sinking funds July 1, 1898, \$4,104,021 37

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."

Table with columns for Years, Real, Personal, Total, Tax per \$1,000, Amount of Tax. Includes '1898', '1897', '1896', '1895', '1894', '1893', '1892', '1891', '1890', '1880', '1870', '1860'.

The tax rate in 1898 included State tax of \$1.80 and city tax \$14.70.

POPULATION.—The population for 1898 is estimated at 166,000. In 1890 it was 132,043; in 1880 it was 104,856; in 1870 it was 68,904.

SOUTH KINGSTOWN.—J. A. ALLEN, Treas.

Table with columns for Loan Name, Amount, Due Date, and Interest. Includes 'This town is in Washington County', 'LOANS—When Due', 'IMPROVEMENT BONDS—When Due', '4s, J&J, \$132,000', 'Bond. debt Apr. 30, 1898', 'Floating debt', 'Total debt Apr. 30, 1898', 'Tax valuation, real', 'Tax valuation, personal', 'Total valuation 1897', 'Assessment is 7-10 actual value', 'Total tax (per \$1,000) '97', 'Population in 1890', 'Population in 1880'.

The above bonds become due yearly in amounts of \$5,000 and \$6,000 alternately. On December 15, 1898, \$3,000 will be 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.

Table with columns for Loan Name, Amount, Due Date, and Interest. Includes 'This town is in Newport County', 'LOANS—When Due', '4s, M&S, \$24,000', 'Bonded debt Mar. 1, '93', 'Assessed valuation, real', 'Assessed val. personal', 'Total assessed val. '98', 'Assessment at full value', 'Tax rate (per \$1,000) '98', 'Population 1895'.

WARREN.—CHARLES W. GREENE, Treasurer.

Table with columns for Loan Name, Amount, Due Date, and Interest. Includes 'This town is in Bristol County', 'LOANS—When Due', 'REFUNDING BONDS—When Due', '4s, g., \$77,000', '\$3,000 yearly on Oct. 15 to 1917, and \$4,000 yearly thereafter', 'Bonded debt Feb. 15, '98', 'Sinking fund', 'Net debt Feb. 15, 1898', 'Assessed val'tion, real', 'Assessed val'tion, per \$1,000', 'Total valuation 1898', 'Assessment abt. 80% actual value', 'Tax rate (per \$1,000) 1898', 'Population in 1890', 'Population in 1898 (est.)'.

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

WESTERLY.—JAMES M. PENDLETON, Treas.

Table with columns for Loan Name, Amount, Due Date, and Interest. Includes 'This town is in Washington County', 'LOANS—When Due', 'FUNDING BONDS—When Due', '4s, J&J, \$30,000', 'WATER LOAN—When Due', '4s, M&S, \$200,000', 'Temp'y loan \$15,000 Jan. 1, 1899', 'Interest on bonds payable in Prov.', 'Bonded debt, not inc. wat.', 'Floating debt', 'Total debt Jan. 1, 1898', 'Tax valuation, real', 'Tax valuation, personal', 'Total valuation 1897', 'Tax (per \$1,000) 1897', 'Population in 1895 (est.)', 'School District No. 1', 'FUNDING BONDS—When Due', '4 1/2s, M&S, 35,000', 'Subject to call after 1896', 'Interest payable in Westerly', 'School tax (per \$1,000)'.

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.

<b>LOANS—</b>	<i>When Due.</i>	<b>WATER BONDS—(Con.)</b>
<b>FUNDING BONDS—</b>		4s, g, M&N, \$100,000. 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.)		Bond. debt Sept. 15, '98. \$1,691,000
4s, F&A, \$200,000....Aug. 1, 1907		Floating debt.....215,000
4s, g, A&O, \$339,000 Apr. 1, 1924		Total debt Sept. 15, 1898 1,906,000
4s, g, M&N, 350,000. May 1, 1927		Sinking fund.....103,590
<b>SEWER BONDS—</b>		Net debt Sept. 15, 1898. 1,802,410
4s, g, F&A, \$50,000. Aug. 15, 1921		Water debt (included)...542,000
4s, g, F&A, 50,000 Feb. 15, 1921		Assessed val'n, real...12,732,000
4s, F&A, 50,000. Feb. 15, 1925		Assessed val'n, pers'n'l. 2,352,585
4s, F&A, 50,000. Aug. 15, 1925		Total valuation 1898...15,084,585
<b>WATER BONDS—</b>		Assessment about 2/3 actual value.
4s, A&O, \$160,000. Apr. 1, 1915		Tax rate (per \$1,000) '98...\$15-00
(Now subject to call.)		Population 1890.....20,830
4s, g, M&N, \$92,000 Nov. 1, 1916		Population 1895.....24,468
4s, g, M&N, 100,000...May 1, 1915		Population 1898 (est.)...25,000

**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)	-	Lorin 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:

<b>LOANS—</b>	<i>Interest.</i>	<i>Principal.</i>
<b>NAME AND PURPOSE.</b>	<i>Rate Pay'le.</i>	<i>When Due. Outstand'g.</i>
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.

<b>TOTAL DEBT, Etc.—</b>	<i>Oct. 1, 1897.</i>	<i>Oct. 1, 1896.</i>	<i>Oct. 1, 1895.</i>	<i>Oct. 1, 1894.</i>
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.

<i>Years.</i>	<i>Tax valuation.</i>	<i>Years.</i>	<i>Tax valuation.</i>
1897.....	\$534,465,257	1893.....	\$416,323,252
1896.....	529,621,165	1892.....	381,261,607
1895.....	452,863,714	1891.....	372,874,447
1894.....	441,001,581	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 CCXXXIX 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 unencumbered real estate in this State, double in value the amount loaned, or may be invested in such mortgages or in the bonds or loans of this State, or of any town, 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 state names given below, see "Additional Statements" at the end of this State.

The relation which the towns, cities and boroughs of this State bear to one another is peculiar, and requires a word of explanation. The State is divided into eight counties, and these counties are made up of towns, numbering in the aggregate 167. The towns are the civil unit, and on the assessed valuation (which is called the "Grand List of each town" is levied the tax for State purposes as well as the tax for town expenditures. Within the town is often situated a city or a borough, or both, all of which may at the same time have bonds outstanding. There are ten cities, each with one exception bearing the same name as the town in which it lies. Of late several towns and cities whose limits were about identical have been consolidated and the outstanding bonds of both town and city are reported together without distinction. This is the case with the city and town of Hartford, which previous to April, 1896, reported their debts separately. The city and town of New London have been consolidated and also Bridgeport city and town. On December 7, 1897, city, town and school district of New Haven were likewise consolidated. In general, however, town and city are distinct.

The borough stands in about the same relation to the town as does the city. The grand list as determined for the town is used by both the city and the borough in levying taxes, the city, for instance, putting a tax of its own on its share of the total grand list of the town. This tax is additional to the town tax. In some instances the schools are in the charge of school districts, which also are empowered to issue bonds and to levy a tax, so that to cover the total tax paid by a city it is necessary to take into account the State, town, city and school district levies. In the statements which follow we give under one heading the town and city, wherever they bear the same name, for though distinct corporations, their debts are to a greater or less extent the debts of a single community.

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.

LOANS—	When Due.	DEMAND NOTES—
TOWN OF ANSONIA BONDS—		
4s, g., J&J, \$100,000, g. Jan. 1, 1912		\$15,600
Subject to call after Jan. 1, 1902		Total debt Feb. 1, 1898.. \$340,600
CITY OF ANSONIA BONDS—		Tax valuation 1898.....4,569,851
4s, g., M&N, \$150,000, g. May 1, '15		Assessment about 2/3 actual value.
BOROUGH OF ANSONIA BONDS—		Tax rate (per \$1,000) '97.. \$22.00
3 1/2s, A&O, \$75,000.....1908		Population in 1890 was.....10,342
		Population in 1898 (est.)....13,000

BETHEL.—WILLIAM H. JUDSON, Treasurer.

This town is in Fairfield County.

LOANS—	When Due.	Total debt Oct. 1, 1897..
FUNDING BONDS—		\$65,374
4s, ....., \$20,000.....1899-1908		Assessed valuation, real 1,137,466
(\$2,000 yearly on Mar. 1.)		Assessed valuation, per l. 130,123
4s, ....., \$30,000.....Oct. 1, 1919		Total valuation 1898...1,267,589
Bonded debt Oct. 1, 1897.. \$50,000		Assessment about 3/4 actual value.
Floating debt..... 15,374		Tax rate (per \$1,000) 1897.. \$15.00
		Population in 1890 was.....3,401

INTEREST payable at the Importers' & Traders' Nat. Bank, N. Y.

BETHEL.—H. H. WOODMAN, Treasurer.

This borough is in Fairfield County.

LOANS—	When Due.	Floating debt.....
WATER WORKS BONDS—		\$9,500
6s, M&S, \$8,000.....Sept. 1, 1903		Total debt Sept., 1898... 41,500
6s, M&S, 9,000.....Sept. 1, 1908		Tax valuation 1897.....1,038,722
WATER BONDS, 1895—		Estimated actual value 2,000,000
4s, A&O, 15,000.....1915, '20, '25		Borough tax rate (per \$1,000) \$5.00
(\$5,000 due each year on Oct. 1.)		Population in 1890 was.....2,335
Bonded debt Sept. 1, '98. \$32,000		Population in 1898 (est.)....3,000

INTEREST is payable at the Importers' & Traders' Nat. Bank, N. Y.

BLOOMFIELD.—A. R. WELLS, Clerk.

This town is situated in Hartford County.

LOANS—	When Due.	Sinking fund.....
RAILROAD BONDS—		\$10,276
4s, F&A, \$32,000.....Feb., 1900		Net debt Feb. 1, 1893..... 49,969
OTHER BONDS—		Tax valuation, real.....637,550
4 1/2, M&S, \$26,000.....		Tax valuation, personal...118,070
Total debt Feb. 1, 1898.....\$58,000		Total valuation 1897.....755,620
Floating debt..... 2,245		Assessment from 3/4 to actual value.
Total debt Feb. 1, 1898..... 60,245		Tax rate (per \$1,000).....\$15.00
		Population in 1895 was.....1,264
		Population in 1890 was.....1,308

INTEREST is payable at the Mechanics' Savings Bank.

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.

LOANS—	Interest—	Principal—
NAME AND PURPOSE.	Rate.	When Due.
City funding bonds.....1873	7 J & J	July 1, 1900
Municipal bonds.....1878	5 J & J	July 1, 1908
do do.....1885	3 1/2 J & J	July 1, 1915
Corporate bonds.....1889	4 J & J	July 1, 1919
City bonds.....1894	4 J & J	1924
Court-House (town bonds).	4 1/2 J & J	July 1, 1910
do do	4 J & J	June 1, 1918
do do	Subject to call after July 1, 1900.	
	Subject to call after June 1, 1903.	150,000

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. There can be no increase of debt by temporary loans. The city is obliged to live within its income, except when an issue of bonds may be necessary for some special purpose and is authorized as above.

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

Years.	Tax Valuation.	Years.	Tax Valuation.
1897.....	\$58,941,678	1892.....	\$25,522,181
1896.....	57,539,239	1890.....	24,012,457
1895.....	57,094,379	1880.....	11,626,267
1894.....	56,623,579	1870.....	12,139,873
1893.....	54,301,107	1860.....	7,988,442

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.

LOANS—	When Due.	Floating debt.....
FUNDING BONDS—		\$52,197
4s, J&J, \$26,000.....Jan. 2, 1903		Total debt..... 202,197
(part each 5th year) to Jan. 2, 1908		Sinking funds..... 8,137
4s, J&J, \$100,000 .. July 1, 1927		Net debt Jan. 1, 1898 .. 194,060
HIGH SCHOOL BONDS—		Tax valuation 1898.....5,609,242
4s, J&J, \$24,000.....Jan. 1, 1901		Assessment is 1/2 actual value.
(part each 5th year) to Jan. 1, 1911		Town tax (per \$1,000) '97.. \$10.00
Interest paid at Bristol Nat. Bk.		Population in 1890 was.....7,382
Bonded debt Jan. 1, '98. \$150,000		Population in 1880 was.... 5,347

CANTON.—J. H. BIDWELL, Treasurer.

This town is in Hartford County.

LOANS—	When Due.	Cash, sinking fund, etc..
Notes, \$5,000.....1900		\$5,050
" 5,000.....1905		Net debt, Dec. 1, 1897.. 23,950
" 5,000.....1910		Tax valuation 1898.....1,558,686
" 7,000.....1915		Assessm't about 65% actual value.
Funded debt Dec. 1, '97.. \$22,000		Tax rate (Town) per M.
Floating debt (due July 1, 1898), 7,000		1897..... \$13.00
Total debt Dec. 1, 1897.. 29,000		Population 1890..... 2,500
		Population 1897 (est.)... 3,000

CHATHAM.—A. H. CONKLIN, Auditor.

This town is in Middlesex County.

LOANS—	When Due.	Assets
RAILROAD AID BONDS—		Net debt Oct 1, 1898..... \$16,615
4s, J&J, \$40,000.....Jan. 1, 1911		Net debt Oct 1, 1898..... 99,088
3 7/8s, J&D, 35,000.....June 1, 1910		Tax valuation, real.....521,088
3 6/8s, J&D, 37,000.....June 1, 1909		Tax valuation, personal...238,435
Bonded debt Oct. 1, '98.. \$112,000		Total valuation 1897.....759,523
Floating debt..... 3,623		Assessm't from 2/3 to 3/4 act. value.
Total debt..... 115,623		Tax rate (per \$1,000).....\$25.00
		Population in 1890 was.....1,949

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.

LOANS—	When Due.	Tax valuation 1898.....
Town bonds, \$45,000. 1896 to 1902		\$963,780
Floating debt..... \$22,014		Assessment about 2/3 actual value.
Total debt Sept. 1, 1896... 67,014		Tax rate (per \$1,000) '97.. \$18.00
Total debt 1897..... 52,500		Population in 1890 was.....2,988
		Population 1896 (est.)....2,500

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

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

LOANS—	When Due.	4s, J&J, \$45,000.....
IMPROVEMENT BONDS—		Jan. 1, 1920
4s, J&J, \$155,000.....Jan. 1, 1920		Bonded debt May 1, '97.. \$481,000
4s, J&J, 100,000.....July, 1923		Floating debt..... 350,000
FUNDING BONDS—		Total debt May 1, 1897.. \$81,000
4s, M&N, \$150,000.....1927 to 1936		Sinking funds..... 4,000
(\$10,000 annually and \$50,000 in 1937, on May 1.)		Water debt (incl. above). 225,000
WATER BONDS—		Tax valuation, real.....5,849,413
4 1/2s, J&J, \$28,000.....July 1, 1900		Tax valuation, personal. 885,037
4 1/2s, J&J, 30,000.....July 1, 1905		Total valuation 1896 .. 6,694,450
4 1/2s, J&J, 30,000.....July 1, 1910		Assessment is 1/2 actual value.
4s, J&J, 34,000.....July 1, 1899		Value of city property .. \$600,000
(Payable \$3,000 semi-an. to 1912.)		Tax rate (per \$1,000) .. 10.00
		Population in 1890 was.....16,552
		Population in 1897 (est.)...19,000

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." The consolidation took effect on January 1, 1894, and the debts of the town, borough and school districts were assumed by the city.

LOANS—	When Due.	Total debt.....
FUNDING BONDS—		\$183,956
4s, A&O, \$60,000.....Oct. 1, 1908		Sinking fund assets, &c.. 18,054
4s, g., J&J, 102,000, g. July 1, 1914		Net debt Jan. 1, '98..... 165,901
IMPROVEMENT BONDS—		Interest is payable at Derby.
4s, ....., 10,000 July 1, 1906		Tax valuation 1897.....\$4,811,395
Subject to call after July 1, 1897.		Assessment same as actual value.
Bonded debt Jan. 1, '98.. \$172,000		City tax (per \$1,000) 1897.. \$9.00
Floating debt..... 11,956		Population (local estimate) ..7,500
		Population in 1890 was.....5,969

EAST HARTFORD.—J. O. GOODWIN, Clerk.

Table with columns: LOANS—, BRIDGE BONDS—, BRIDGE AND ROAD BONDS—, Available assets, Valuation, real., Valuation, personal., Tax valuation 1897, Tax valuation 1898, Assessment about 2/3 actual value, Tax rate (per \$1,000) 1897, Tax rate (per \$1,000) 1898, Population in 1896 (est.), Population in 1890 was.

ENFIELD.—R. E. SPENCER, Treasurer.

Table with columns: LOANS—, TOWN BONDS—, MACADAM NOTES—, Tax valuation 1898, Assessment about 2/3 actual value, Tax rate (per \$1,000) 1898, Population 1890 was, Population 1880 was, Population 1898 (estimated), Population 1898 Trust Co.

ESSEX.—L. L. WOOSTER, Treasurer.

Table with columns: LOANS—, REFUNDING RAILROAD BONDS—, MACADAM NOTES—, Tax valuation 1898, Assessment is 2/3 actual value, Tax rate (per \$1,000) 1897, Population 1890 was, Population 1898 (estimated).

FAIRFIELD.—O. C. JENNINGS, Treasurer.

Table with columns: LOANS—, TOWN BONDS—, Bonded debt 1897, Floating debt, 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: LOANS—, COUNTY BONDS—, JAIL BONDS—, Bonded debt Aug. 1, '98, Tax valuation 1897, Assessment about 2/3 actual value, Population in 1890 was, Population in 1880 was.

GLASTONBURY.—O. R. MORGAN, Treas.

Table with columns: LOANS—, FUNDING BONDS—, Tax valuation 1898, Tax rate (per \$1,000) '97, Population 1890 was, Population in 1880 was.

GREENWICH.—HIRAM JUNE, Treasurer.

Table with columns: LOANS—, TOWN DEBT 1897, TOWN VALUATION 1898, 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—, REFUNDING—, Bonded debt Feb. 1, 1898, Floating debt, Total debt Feb. 1, 1898, Total valuation 1898, Assessment from 1/2 to 2/3 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: LOANS—, NAME AND PURPOSE, Interest Rate 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. An equal amount of cash is held to redeem the same when presented.

PAR VALUE.—The city's bonds are all for \$1,000 each. INTEREST on all of the city bonds is payable at the city treasurer

Table with columns: TOTAL DEBT, Etc.—, Apr. 1, 1898, Apr. 1, 1897, Apr. 1, 1896

Table with columns: Total bond and debt, Floating debt, Total debt, Sinking fund, Water debt (included)

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.

LOANS— When Due. 4s, \$100,000, May 1, 1927 (Subject to call after May 1, 1907)

HARTFORD "ARSENAL SCHOOL DISTRICT."—G. H. Burt, Treasurer.

LOANS— When Due. 4s, \$100,000, 1917

HUNTINGTON.—J. TOMLINSON, Treasurer.

Table with columns: LOANS—, TOWN BONDS—, Bonded debt Jan. 1, '98, Floating debt, Tax valuation 1898, Tax rate (per \$1,000) 1897, Assessed valuation '97, Tax rate (per M.) '97 (abt.), Population in 1890 was.

KILLINGLY.—F. T. PRESTON, Treasurer.

Table with columns: LOANS—, FUNDED LOAN 1893—, On demand, Tax valuation 1898, Tax rate (per \$1,000) 1897, Population 1890 was, Population 1880 was.

The funded loan of 1893 is held by the Chelsea Savings Bank, Norwich, Conn. The town pays interest on this loan at the rate of 5 per cent, the additional 1 per cent being credited to a sinking fund.

LITCHFIELD.—G. M. WOODRUFF, Treasurer.

Table with columns: LOANS—, COURT HOUSE—, RAILROAD BONDS—, J&D, J&D, J&D, J&D, Interest is payable in Litchfield. Bonds are all tax free. Total debt Jan. 1, '98, Tax valuation, real., Tax valuation, personal, Total valuation 1897, Assessment about actual value, Total tax (per \$1,000) '96

Bonds are all subject to call five years before date of maturity. POPULATION.—Population, including borough, in 1890 was 3,304; in 1880 was 3,410; in 1870 was 3,113.

MEETING HOUSE SCHOOL DISTRICT.

Table with columns: Bonded debt Sept. 1, 1897, District has no floating debt, Tax valuation, 1893, 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: LOANS—, NAME AND PURPOSE, Interest Rate Payable, When Due, Principal, Outstanding

INTEREST on the city's water and sewer and funding bonds is payable at the Importers' and 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, 1898 was \$495,000; floating debt, \$106,500; total debt, \$601,500. The water debt (included in the above total) is \$330,000. The town's total debt August 1, 1898, was \$332,538.48.

ASSESSED VALUATION of city in 1897 was \$12,101,434; tax rate (per \$1,000), \$10.50. The town of Meriden in 1898 had a grand list of \$16,610,510; 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—, RR. BONDS, Tax rate (per \$1,000), Population in 1890 was, Total debt Mar. 25, 1898, Population in 1880 was, Tax valuation 1896, 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: LOANS—, NAME AND PURPOSE, Interest Rate Payable, When Due, Principal, Outstanding



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.

Table with columns: LOANS—, When Due, Tax valuation 1895, Tax rate (per \$1,000). Rows include Town bonds \$100,000 and Total debt 1896 \$260,955.

Table with columns: CITY DEBT, VALUATION, ETC., When Due, WATER BONDS—(Con.—), Subject to call at any time. Rows include 4s, J&J, \$25,000 and various floating debt entries.

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.

Table with columns: LOANS—, Interest, Principal, NAME AND PURPOSE, Rate, Payable, When Due, Outstanding. Rows include City debt bonds, Court house, Sinking fund bonds, Water fund bonds, Refunding water bonds, Town of Norwich debt, Court house bonds, Town debt bonds, Town deposit fund.

\* 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:

Table with columns: 1897, 1895, 1894, 1893. Rows include Total bonded debt of city, Certificates outstanding, Total, Balance in treasury, Net debt on May 15, Water debt included above, Total town debt Sept. 1, 1896.

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 3/4 cash value."

Table with columns: Years, Real Estate, Personal Property, Total, Rate of Tax per \$1000. Rows include 1895, 1894, 1893, 1892, 1891, 1890, 1880.

The town grand list on October 1, 1895, was \$13,769,187; tax rate (per \$1,000), \$5.50, this being additional to city tax as above given

POPULATION.—In 1890 population of city was 16,156; in 1880 15,112. Population of town 1890, 23,048; 1880, 21,143.

ORANGE.—WALTER A. MAIN, 1st Selectman.

This town is in New Haven County.

Table with columns: LOANS—, When Due, Tax valuation 1898, Assessment is 1/2 actual value, Total tax (per \$1,000) '97, Population in 1890, Population in 1880, Population 1898 (est.).

INTEREST is payable at the Nat. Tradesmen's Bank, New Haven

PLAINFIELD.—S. L. ADAMS, Treasurer.

This town is in Windham County.

Table with columns: LOANS—, When Due, Total debt Sept. 1, 1897, Tax valuation 1888, Tax rate (per \$1,000) 1898, Population 1890.

PORTLAND.—CHAS. H. EDWARDS, Treas'r

Portland is in Middlesex County.

Table with columns: LOANS—, When Due, Bonded debt Jan. 15, '98, Floating debt, Total debt Jan. 15, 1898, Tax valuation 1898, Assessment about 2/3 actual value, Total tax (per \$1,000), Population in 1890.

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

PRESTON.—JAMES M. YOUNG, Treasurer.

Table with columns: LOANS—, When Due, Tax valuation, personal, Total valuation 1897, Tax valuation 1898, Assessment about 2/3 actual value, Total tax (per \$1,000) '97, Population in 1890.

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

PUTNAM.—JAMES W. MANNING, Treasurer.

Table with columns: LOANS—, When Due, Tax rate (per \$1,000) '97, Population in 1890, Tax valuation 1898, Assessment about 2/3 actual value, CITY DEBT.

RIDGEFIELD.—L. C. SEYMOUR, Treasurer.

Table with columns: LOANS—, When Due, Tax valuation 1897, Total tax (per \$1,000) 1896, Population 1897 (est.), Population 1890, Floating debt July, 1, '97.

ROCKVILLE.—{ E. L. HEATH, Mayor.
FRANK GRANT, Treasurer.

Table with columns: LOANS—, When Due, Total bond debt Jan. 1, '98, Interest payable at Treas'r's office, Assessed valuation '97, Assessed valuation '98, Assessment in '98 about full value, Tax rate (per \$1,000) 1898.

SIMSBURY.—A. S. CHAPMAN, Treasurer.

Table with columns: LOANS—, When Due, Tax valuation 1898, Assessment about 2/3 actual value, Total tax (per \$1,000) 1897, Population in 1890, Population in 1880, Population in 1897 (est.), Floating debt, Total debt Sept. 1, 1898.

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.

Table with columns: LOANS—, When Due, Assessed valuation, pers'l, Total valuation 1897, Tax valuation 1898, Assessment 60% actual value, Tax rate (per \$1,000) 1897, Population 1897 (est.), Population 1890.

SOUTH NORWALK.—{ C. G. BOHANNAN, Mayor.
S. S. HATCH, Ch. F. Com.

Table with columns: LOANS—, When Due, WATER BONDS—(Con.—), Subject to call (1903.), Total debt Sept. 1, 1898, Water debt (included), Assessed valuation '97, Assessment about actual value, City & town tax (per M.) '98, Population in 1898 (est.), Pop. of town in 1890.

INTEREST on refunding bonds is payable in South Norwalk and on water bonds in New York.

SPRAGUE.—P. S. COTE, Treasurer.

Table with columns: LOANS—, When Due, Net debt Feb. 1, 1898, Town has no water debt, Tax valuation 1898, Assessment about 2/3 actual value, Total tax (per \$1,000), Population 1890, Population 1895 (estimated).

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

STAMFORD (City).—{ W. J. H. BOHANNAN, Mayor.
HENRY V. RIKER, Treasurer.

Table with columns: LOANS—, When Due, Bonded debt Jan. 1, '98, Floating debt, Total debt Jan. 1, 1898, Sinking fund, Net debt Jan. 1, 1898, Tax valuation 1896, Assessment about 2/10 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.

Table with columns: LOANS—, When Due, Bonded debt Feb. 1, '98, Floating debt, Total debt, Sinking funds, Net debt Feb. 1, 1898, Tax valuation 1898, Assessment about 2/3 actual value, Town tax (per \$1,000), Population in 1890 was, Population in 1897 (est.).

**STONINGTON.—E. B. HINCKLEY, Town Treas.**

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

<b>LOANS—</b> Town Debt, Etc.	<i>When Due.</i>	Tax valuation 1898 ...\$2,724,212
<b>WAR BONDS—</b>		Tax rate (per \$1,000) 1897...12.50
4s, \$28,000.....	1902	Population (local est.) 1898...7,700
Bonded debt Sept. 7, '98.	\$28,000	Population 1890 was.....7,184
Floating debt.....	33,313	<i>Borough Debt, Etc.</i>
Total debt.....	61,313	Total debt July 1, 1898...\$30,000
Balance in treasury.....	14,748	Tax valuation 1898.....587,627
Net debt Sept. 7, 1898.....	46,565	Borough tax (per \$1,000)'98.\$10.00
		Population 1895 (estimated) 1,800

**SUFFIELD.—Wm. L. Loomis, Treasurer.**

This town is in Hartford County.

<b>LOANS—</b>		Total debt Aug. 1, 1898. \$33,121
Town note.....	\$5,495	Assessed valuation 1897.2,396,993
Town notes, 4½%.....	17,615	Tax rate (per \$1,000) 1897.\$10.00
Town notes, 5%.....	8,000	Population 1890.....3,169
Floating debt.....	2,011	Population 1898 (est.).....3,200

**THOMASTON.—ARTHUR J. HINE, Treasurer.**

This town is in Litchfield County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real....\$1,025,650
<b>TOWN HALL BONDS—</b>		Tax valuation, personal 529,819
4s, J&D, \$50,000.....	Dec. 1, 1904	Total valuation 1897... 1,555,469
Interest payable at Treas'r's office.		Tax valuation 1898.....1,570,714
Bonded debt Feb. 1, 1898.	\$50,000	Assessment ½ to ½ actual value.
Floating debt.....	36,000	Total tax (per \$1,000).....\$15.00
Total debt.....	86,000	Population in 1890 was.....3,278
Sinking fund, cash, etc. ....	17,269	Population in 1897 (est.).....3,300
Net debt Feb. 1, 1898.....	68,731	

**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.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Jan. 1, '98. \$235,000
<b>RAILROAD BONDS 1896—</b>		Floating debt..... 53,100
3s, J&J, \$60,000.....	July 1, 1906	Total debt Jan. 1, 1898... 288,100
MEMORIAL HALL, 1889—		Tax valuation 1897.....7,544,883
3½s, M&N, \$125,000 Nov. 1, 1919		Assessment about ½ actual value.
(Optional after Nov. 1, 1899.)		Tax rate (per \$1,000).....\$5.00
HIGH SCHOOL, 1892—		Population in 1890 was.....8,808
...., J&J, \$50,000.....	July 1, 1922	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.

<b>LOANS—</b>	<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
<b>BOROUGH WATER BONDS—</b>		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 1898.....4,048,365
Improvements.....	45,000	Town tax (per \$1,000) 1897. 10.00
Borough bonded debt Aug.		Borough tax (per \$1,000) '93 5.00
1, 1897.....	245,000	Population (town) in 1890...6,584
		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.**

<b>LOANS—</b>	<i>When Due.</i>	Assessment ½ 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.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Jan., 1898.... \$42,500
<b>RAILROAD BONDS—</b>		Tax valuation '97.....1,005,191
4s, J&J, 18,000.....	1899-1917	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.

<b>LOANS—</b>	<i>When Due.</i>	4s, J&J, \$400,000.....	Jan. 1, 1919
<b>CITY HALL BONDS—</b>		4s, J&J, 200,000.....	Jan. 1, 1927
7s, J&J, \$10,000.....	1906	Interest is payable in Waterbury.	
<b>SEWER BONDS—</b>		Bonded debt Aug. 15, '98	\$850,000
4s, J&J, \$60,000.....	1911	Total valuation 1897...13,015,350	
<b>WATER BONDS (series 1 and 2)—</b>		Assessment is ½ actual value.	
7s, J&J, \$40,000.....	1899	Total tax (per \$1,000) 1897. \$37.00	
4½s, J&J, 40,000.....	1905	Average school tax..... 13.00	
4s, J&J, 100,000.....	Jan. 1, 1899	Population in 1890 was.....23,646	
(\$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.

<b>LOANS—</b>	<i>When Due.</i>	Floating debt..... \$287,398
...., \$100,000.....	1901-1910	Total debt..... 387,398
(\$10,000 annually.)		Sinking fund..... 36,148
<b>FUNDING BONDS—</b>		Net debt July 1, 1897. 351,249
4s, J&J, \$200,000.....	1927-1946	Assessed valuation '96. 11,325,523
(\$10,000 annually), (optional after July 1, '12, \$10,000 annually.)		Assessment ½ actual value.
Bonded debt July 1, '97..	\$100,000	Tax rate (per \$1,000) '96...\$10.00

**WEST HARTFORD.—HENRY C. WHITMAN, Treasurer.**

West Hartford is in Hartford County.

<b>LOANS—</b>	<i>When Due.</i>	<b>ROAD BONDS—</b>	
<b>REFUNDING BONDS—</b>		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 1898...3,328,011	
<b>SCHOOL AND FUNDING NOTES—</b>		Assessment is ½ to ¾ 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 1898.....	2,533,304	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.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Mar. 1, '98. \$300,000
<b>MUNICIPAL BONDS—(Coupon)—</b>		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
<b>WATER BONDS—</b>		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 ½ 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.

<b>LOANS—</b>	<i>When Due.</i>	Sinking fund, etc.....	\$5,445
<b>TOWN BONDS—1885-1891—</b>		Net debt Sept. 1, 1897... 114,477	
4s, M&N, \$54,000.....	Nov. 1, 1902	Tax valuation 1896.....	4,546,238
4s, M&N, 18,000.....	May 1, 1899	Assessment from ½ to ¾ 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.

<b>LOANS—</b>	<i>When Due.</i>	Assessment about ¾ actual value.
<b>TOWN BONDS—</b>		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 1898.....	1,992,844	

**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	1,060,946	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
Grisswold, 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	811,630	12.50	1,633
North Haven, New Haven Co.....	21,344	896,269	12.00	1,862
N. Stonington, New London Co.	18,135	587,400	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.....	36,766	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	1,493,974	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.....	109,854	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.

INDEX FOR THE MIDDLE STATES, CITIES, Etc.

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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 on a sinking fund, leaving outstanding Sept. 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, constituted the State's indebtedness on Sept. 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	F&A	1907-1908	400,000
Comptroller's Certificates..	.....	.....	1899 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
1892.....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.		Total Equalized Valuation.	Rate per \$1,000.	State Tax Total Levied.
	Real Estate.	Personal.			
1898.	\$4,349,801,526	\$548,094,993	\$4,898,611,019	\$2.08	\$10,189,111
1897.	4,041,826,586	465,159,108	4,506,985,694	2.67	12,033,652
1896.	3,907,853,377	459,859,526	4,368,712,903	2.69	11,751,358
1895.	3,841,582,748	450,499,419	4,292,082,167	3.24	13,906,346
1894.	3,761,679,384	438,202,694	4,199,882,058	2.18	9,155,742
1893.	3,626,645,093	411,413,856	4,038,058,949	2.58	10,418,192
1892.	3,526,645,815	405,095,684	3,931,741,499	1.98	7,784,848
1891.	3,397,234,679	382,159,067	3,779,393,746	1.37	5,196,666
1890.	3,298,323,931	385,329,131	3,683,653,062	2.34	8,619,748
1886.	2,899,899,062	324,783,281	3,224,682,343	2.95	9,512,812
1876.	2,108,325,872	357,441,401	2,466,267,273	3.45½	8,529,174
1875.	1,960,352,703	407,427,399	2,367,780,102	6.00	14,206,680
1870.	1,532,720,907	434,280,273	1,967,001,185	7.26¼	14,285,976
1869.	1,418,132,885	441,987,915	1,860,120,770	5.62½	10,463,179
1859.	1,097,564,524	307,349,155	1,404,913,679	2.50	3,512,284

**DEBT LIMITATION—STATE.**—The new Constitution has in some measure modified the provisions of the fundamental law restricting the power of the Legislature over the issue of debt, &c. These provisions are found in Article 7. We give the sections of that article (Article 7) below which have reference to the 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 irrevocable, 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 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 1881 the exemption applied only to bonds issued to pay up or retire bonds "created to aid in the construction of any railroad." A new law was passed in 1886 (Chapter 316) making the tax exemption apply to "new bonds" issued under the act to retire any of the then "present bonded indebtedness of any village, city, town or county in this State." With reference to such new bonds the third section of the act of 1886 says: "All new bonds issued by any village, city, town or county in this State under the provisions of this act shall be exempt from taxation for town, county, municipal or State purposes until the period when they are made payable." In 1893 still another law was passed making the statute cover any bonded indebtedness. The law as it now stands will 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. 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.

We give section 116 below as it stands with this amendment incorporated.

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 de-

fault, 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. 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 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.

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. In 1892 the count showed 6,513,343. The following gives the figures in decennial periods according to the U. S. Census.

1890.....	5,997,853	1860.....	3,880,735	1830.....	1,918,608
1880.....	5,082,871	1850.....	3,097,394	1820.....	1,372,111
1870.....	4,382,759	1840.....	2,428,921	1810.....	959,049

\* So in the original.

CITIES, COUNTIES AND TOWNS IN THE STATE OF NEW YORK.

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

ALBANY.—JAMES ROONEY, Chamberlain. C. H. BISSIKUMMER, Sec'y Sinking Funds. Albany is in Albany County.

GENERAL BONDED DEBT.

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, and Outstand'g. Lists various bonds for Public Market, Public build'g bonds, City Hall, City improvement, Sewer, Washington Park, Hawk St. Viaduct, etc.

a Interest payable in Albany. b Interest payable in New York at the Merchant's National Bank.

STREET IMPROVEMENT BONDS

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, and Outstand'g. Lists bonds for Delaware Ave., Orange St., Quackenbush St., Grand St., etc.

The total amount of street improvement bonds outstanding on Apr. 15, 1898, was \$658,860.

WATER DEBT.

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, and Outstand'g. Lists water debt for various streets and public works.

\* 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.

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Albany's general and water debt. The street improvement bonds, amounting to \$658,860 on Aug. 15, 1898, are not included.

Table showing debt and sinking funds for Albany from Sept. 1, 1898, to Jan. 1, 1896. Columns include General bonds, Water bonds, Total bonds, Sinking funds, and Net debt.

The sinking funds are invested mostly in the city's own bonds.

CITY PROPERTY.—Property owned by city April 15, 1898, 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 showing Assessed Valuation and Rate of Tax per \$1,000 from 1870 to 1898. Columns include Years, Real, Personal, Total, and Rate of Tax.

POPULATION.—In 1892 population was 97,120; in 1890 93,313; in 1880 90,758. The estimate for 1893 was 100,000.

ALBANY COUNTY.—E. L. BARCKLEY, Treas.

County seat is the city of Albany.

Table with columns: LOANS—When Due, LOANS—When Due. Lists various loans for City Hall, County Court House, War Loan, etc.

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: LOANS—When Due, Stock in Utica & Bl'k R., Tax valuation, etc. Lists various loans and financial data for Alexandria.

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: LOANS—When Due, WATER BONDS—When Due. Lists various loans and water bonds for Amsterdam.

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: LOANS—When Due, Ass'd valuat'n, personal, etc. Lists various loans and financial data for Andes.

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: LOANS—When Due, SOUTHERN CENTRAL RR.—(Con.), WATER BONDS 1894—, WATER WORKS CO.'S BONDS AS—, etc. Lists various loans and water bonds for Auburn.

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 \$789,407, including a water debt of \$381,000.

ASSESSED VALUATION.—In 1897 property was assessed at actual value, against about 70 per cent previously.

Years.	Real.	Personal.	Total.	Rate of Tax per \$1,000.
1897.....	\$11,782,405	\$1,661,501	\$13,443,906	\$19.84
1896.....	9,527,625	1,555,529	11,083,154	
1895.....	9,416,280	2,039,003	11,455,283	28.38
1890.....	8,963,530	2,057,810	11,020,340	25.30

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.

This city is the county seat of Broome County. The water works are estimated to be worth \$2,000,000.

When Due.	SCHOOL BONDS—	WATER BONDS—
ALBANY & SUSQ. RR. BONDS—	3 1/2s, \$30,000.....	7s, F&A, \$3,000.....
3 1/2s, M&S, \$26,000.....	20,000.....	\$1,500 yearly.
(\$3,000 due yearly.)	(\$5,000 annually.)	
BRIDGE BONDS—		
4s, S-A, \$2,000.....		
(\$500 due yearly on Aug. 1.)		
4s, \$33,000.....		
3s, S-A, 77,000.....		
3 1/2s, 71,000.....		
3 1/4s, 4,000.....		
CITY HALL BONDS—		
4s, F&A, \$25,000.....		
4s, F&A, 20,500.....		
4s, 50,000.....		
(\$10,000 annually.)		
4s, F&A, \$50,000.....		
(\$10,000 yearly on Aug. 1.)		
FIRE STATION BONDS—		
3 1/2s, \$25,000.....		
3 1/4s, 8,000.....		
(\$1,000 annually.)		
HOSPITAL BONDS—		
3 1/2s, \$25,000.....		
(\$5,000 due yearly.)		

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. Under the provisions of this act "the debt of the said county shall not be deemed to be or included as a part of the debt of the City of Brooklyn, within the meaning of the provision of the Constitution of the State of New York limiting the power of cities to incur indebtedness." [See CHRONICLE, vol. 62, p. 49.] The towns of Flatbush, New Utrecht and Gravesend were annexed to the City of Brooklyn in 1894 and the town of Flatlands became a ward of the city on the first day of January, 1896.

NAME AND PURPOSE.	Interest.	Principal.	Outstand'g.
	Rate.	When Due.	
Arrearage 10-40s.....	4 J & J	July 1, 1923	\$1,650,000
do 10-40s.....	3 1/2 J & J	May 1, 1924	700,000
do county taxes...	4 J & J	July 1, 1924	549,000
Asphalt repaving bonds...	4 J & J	July 1, 1905	43,000
BRIDGE BONDS—			
Brooklyn City bonds	7 J & J	July 1, 1905	405,000
for completion of bridge.	7 J & J	July 1, 1906	400,000
East River Bridge.....	7 J & J	July 1, 1907	345,000
	3 1/2 F & A	Jan. 1, 1937	30,325
BRIDGE BONDS—			
Brooklyn City bonds	7 J & J	July 1, 1908	100,000
for completion of bridge.	6 J & J	July 1, 1908	260,000
do do	6 J & J	July 1, 1909	400,000
do do	6 J & J	July 1, 1910	440,000
do do	6 J & J	July 1, 1911	400,000
do do	6 J & J	July 1, 1912	400,000
do do	6 J & J	July 1, 1914	350,000
do do	6 J & J	July 1, 1916	300,000
do do	5 J & J	July 1, 1917	500,000
do do	5 J & J	July 1, 1918	250,000
do do	5 J & J	July 1, 1919	810,000
do do	5 J & J	July 1, 1920	319,000
do do	4 J & J	July 1, 1921	371,000
do do	4 J & J	July 1, 1922	400,000
do do	4 J & J	July 1, 1923	200,000
do do	4 J & J	Jan. 1, 1925	257,000
do do	4 J & J	July 1, 1927	300,000
do do	4 J & J	July 1, 1928	356,000
New York Bridge	7 J & J	July 1, 1900	50,000
do do	7 J & J	July 1, 1901-'04	400,000
do do	7 J & J	July 1, 1905	71,000
do do	7 J & J	July 1, 1906	128,000
do do	7 J & J	July 1, 1907	101,000
do do	7 J & J	July 1, 1908	50,000
do do	7 J & J	July 1, 1909	100,000
do do	7 J & J	July 1, 1910	100,000
do do	7 J & J	July 1, 1911	50,000
do do	7 J & J	July 1, 1912-'16	500,000
do do	7 J & J	July 1, 1917	91,000
do do	7 J & J	July 1, 1918	105,000
do do	7 J & J	July 1, 1919	104,000
do do	7 J & J	July 1, 1920	200,000
do do	7 J & J	July 1, 1921	181,000
do do	7 J & J	July 1, 1922	154,000
do do	7 J & J	July 1, 1924	65,000
do do	3 1/2 J & J	Jan. 1, 1936	112,000
do terminal improv's	3 1/2 J & J	Jan. 1, 1922	40,000
do do	3 1/2 J & J	Jan. 1, 1926-31	600,000
do do Con. g. stk.	3 1/2 J & J	July 10, 1925	100,000
do do	3 1/2 J & J	Mar. 12, 1926	60,000
do do	3 J & J	Jan. 1, 1922-'25	360,000
do do	4 J & J	July 1, 1925-'27	275,000
do do	3 1/2 J & J	Jan. 1, 1923-'27	982,000
do do	3 1/2 J & J	July 1, 1923-'27	500,000
do do Con. g. stk.	3 1/2 J & J	Jan. 1, 1928	100,000
do do Con. g. stk.	3 1/2 J & J	Jan. 1, 1929	70,000
New E. R. Bdg. con. g. stk.	3 1/2 J & J	Jan. 1, 1935	25,000
do do	3 1/2 J & J	Jan. 1, 1936	150,000
do do	3 1/2 J & J	Jan. 1, 1937	332,000

LOAN—	Interest.	Principal.	Outstand'g.
NAME AND PURPOSE.	P. Ct. Payable.	When Due.	
BRIDGE BONDS—(Con.)			
CERT. OF INDEBTEDNESS..	3 1/2 J & J	{ 1898-1902 } \$5,000 yearly on Nov. 10.	\$35,000
do do	3 1/2 J & J	Jan. 1, 1900	30,000
do do	3 1/2 J & J	Jan. 1, 1901	30,000
do do	3 1/2 J & J	May 1, 1901	24,000
do do	3 1/2 J & J	Oct 4, 1902	80,000
COUNTY DEFICIENCY—			
Con. gold stock.....	3 1/2 J & J	Jan. 1, 1926	48,000
do do	3 1/2 J & J	Jan. 1, 1936	700,000
IMPROVEMENT BONDS.—Various purposes.			
City Hall impts.....	3 1/2 J & J	Jan. 1, 1920	95,000
do do	3 1/2 J & J	Jan. 1, 1920	s.f. 35,000
do do	3 1/2 J & J	Jan. 1, 1921	25,000
Gravesend Local impts.	3 1/2 J & J	{ July 10, 1932-'34 } \$100,000 yearly.	300,000
do do	3 1/2 J & D	Dec. 17, 1925	s.f. 13,000
do do	3 1/2 J & J	May 21, 1925	8,500
Int. due on Grav. bonds.	3 1/2 J & J	Jan. 1, 1936	21,242
Local improvement.....	4 J & J	1920 to 1921	108,000
do do	3	{ Feb. 13, 1904-'16 } \$100,000 yearly.	1,300,000
do do fund.....	3 J & J	{ Jan. 1, 1916-'24 } \$100,000 yearly.	900,000
do do	3 1/2 J & J	1918 to 1921	340,000
do do	3 J & J	Jan. 1, 1921	s.f. 7,000
do do	4 J & J	{ Jan. 1, 1920-'22 } \$100,000 yearly.	300,000
do do	4 J & J	{ Jan. 1, 1925-'28 } \$100,000 yearly.	400,000
do do	4 J & J	Jan. 1, 1929	35,000
do do	3 1/2 J & J	Jan. 1, 1923-24	200,000
do do	3 1/2 J & J	Jan. 1, 1930	100,000
do do	3 1/2 J & J	Jan. 1, 1914	200,000
do do	3 1/2 J & J	Jan. 1, 1915	100,000
do do	3 1/2 J & J	Jan. 1, 1916	300,000
do do	3 1/2 J & J	Jan. 1, 1917	150,000
do do	3 1/2 J & J	Jan. 1, 1917	250,000
do do	3 1/2 J & J	Jan. 1, 1937	37,000
Eighth ward improv.....	3 J & J	{ July 1, 1905-'10 } \$100,000 yearly.	600,000
do do	3 J & J	July 1, 1911	50,000
School improvement.....	3 J & J	{ Jan. 21, 1917-'20 } \$100,000 yearly.	400,000
do do	3 J & J	{ Jan. 1, 1916-'23 } \$100,000 yearly.	800,000
do do	3 J & J	Of this loan \$758,000 is in the sinking fund.	
Museum Arts & Sciences.	3 1/2 J & J	Jan. 1, 1925-26	200,000
do do	3 1/2 J & J	Jan. 1, 1927	92,000
do do	3 1/2 J & J	Jan. 1, 1928	25,000
Memorial bonds.....	3 1/2 J & J	Oct. 4, 1917	7,000
PARK BONDS—			
East Side Park.....	4 J & J	Jan. 1, 1914	50,000
Prospect Park.....	7 J & J	July 1, 1915	6,561,000
do do	7 J & J	July 1, 1916	134,000
do do	7 J & J	Jan. 1, 1917	500,000
do do	7 J & J	Jan. 1, 1918	410,000
do do	6 J & J	July 1, 1924	1,092,000
Park purchase bonds....	3 J & J	Jan. 1, 1912-'18	650,000
Park improvement.....	4 J & J	Jan. 1, 1909-'10	100,000
do do	3 1/2 J & J	Jan. 1, 1911-'12	s.f. 100,000
do do	3 1/2 J & J	July 1, 1913	s.f. 40,000
Road bonds.....	3 1/2 J & J	Jan. 1, 1917	s.f. 55,000
Public Library.....	3 1/2 J & J	Jan. 1, 1937	5,000
Re-indexing Bonds—			
Con. gold stock.....	3 1/2 J & J	Jan. 1, 1927	s.f. 52,500
do do	3 1/2 J & J	Jan. 1, '11-'12	134,500
do do	3 1/2 J & J	Jan. 1, 1927	s.f. 84,000
SEWER BONDS:			
Sewerage fund.....	4 J & J	Jan. 1, 1899	s.f. 30,000
do do	3 1/2 J & J	Jan. 1, 1900	12,000
do do	3 1/2 J & J	May 1, 1901	24,000
Sewer.....	3 1/2 J & J	Aug. 6, 1916	s.f. 40,000
do Con. g. stock.....	3 1/2 J & J	Jan. 1, 1925	250,000
do do	3 1/2 J & J	Jan. 1, 1936	75,000
do do	3 1/2 J & J	Jan. 1, 1936	100,000
do do	3 1/2 F & A	Jan. 1, 1937	50,000
Sewerage, Flatb. S. A. S. E.	3 1/2 J & J	Aug. 1, 1900	s.f. 10,000
do do	3 1/2 F & A	{ Aug. 1, 1900-'06 } \$5,000 yearly.	35,000
do do	3 1/2 F & A	Of this loan \$15,000 is in the sinking fund.	
do do	3 1/2 F & A	{ Aug. 1, 1907-'10 } \$10,000 yearly.	40,000
do do	3 1/2 F & A	Aug. 1, 1910-'11	2,000
do do	3 1/2 F & A	Aug. 1, 1912-13	12,000
do do	3 1/2 F & A	Aug. 1, 1914-19	30,000
do do	3 1/2 F & A	Aug. 1, 1920	6,000
do do	3 1/2 F & A	{ Aug. 1, 1911-1914 } \$7,000 yearly.	35,000
do do	3 1/2 F & A	{ Aug. 1, 1921-1928 } \$9,000 yearly.	70,000
Sewerage fund Knick. Av. se'r	3 1/2 J & J	{ July 2, '99 to 1905 } \$29,000 yearly.	197,000
do do	3 J & J	July 1, 1906 & '07	49,161
Main sewer relief, etc....	3 J & J	July 1, 1908	s.f. 90,000
do do	3 J & J	July 1, 1922	s.f. 117,000
do do	3 1/2 J & J	1933	s.f. 50,000
do do	3 J & J	{ July 1, 1923 to '26 } \$100,000 yearly.	400,000
do do	3 1/2 J & J	1922 to 1927	643,000
do do	4 J & J	Of this loan \$250,000 is in the sinking fund.	
do do	4 J & J	1931 & 1932	200,000
Auxiliary (con. g. stk.)	3 1/2 J & J	Jan. 1, 1925	50,000
do do	3 1/2 J & J	Jan. 1, 1936	168,000
do do	3 1/2 J & J	Jan. 1, 1936	50,000
Twenty-sixth and adja- cent wards.....	4 J & J	1917-'19	250,000
do do	4 J & J	1920-'23	400,000
do do	4 J & J	Jan. 1, 1926	100,000
do do	3 1/2 J & J	Jan. 1, 1915-'16	200,000
do do	3 1/2 J & J	Jan. 1, 1918	45,000
do do	3 1/2 J & J	Jan. 1, '24-'25	150,000
do do	3 1/2 J & J	Jan. 1, 1925	50,000
do do	3 1/2 J & J	Jan. 1, 1927	100,000
do do	3 J & J	Jan. 1, 1914	149,000
SITE AND BUILDING LOANS:			
Fourth Precinct station..	3 J & J	{ Jan. 1, '99 to 1903 } \$5,000 yearly.	s.f. 25,000
Memorial monument....	3 1/2 J & J	{ Jan. 1, 1924 to '27 } \$10,000 yearly.	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

NAME AND PURPOSE. SITE AND BUILDING LOANS—(Con.)—	Interest—		Principal—	
	Rate Payable.	When Due.	Outstand'g	
Public site and const'ct'n	3 J & J	July 1, 1920, to '24	\$500,000	
Of this loan		\$100,000 yearly.		
School building	4 J & J	Jan. 1, 1920	100,000	
do do	4 J & J	Jan. 1, 1920 to '22	250,000	
do do	1892 3 1/2 J & J	Jan. 1, 1918	100,000	
do do	1892 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	1894 3 1/2 J & J	Jan. 1, 1925	32,000	
do do	1894 3 1/2 J & J	Jan. 1, 1924-26	250,000	
do do	1895 3 1/2 J & J	Jan. 1, 1935	218,000	
do do	3 1/2 J & J	Jan. 1, 1936	232,000	
do do	1895 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 the 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 yearly to '00	s.f. 130,000	
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 & D	Dec. 17, 1905	s.f. 1,000	
do do	3 1/2 J & J	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	
WALLABOUT 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	
WALLABOUT 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.—			
	Dec. 31, 1897.	Mar. 1, 1897.	Jan. 1, 1896.
Ordinary debt	\$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	5,691,522
Net debt	\$59,442,422	\$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. A later statement by Comptroller Coler was given in the CHRONICLE May 14, 1898. The details of the bonded debt of the various places here mentioned 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.	Assessed Valuation.			Rate of Tax per \$1,000
	Real.	Personal.	Total.	
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.

When Due.	Assessed val., real.	Assessed val., personal.	Total valuation 1897.	Tax rate (per M.) 1897.	Population 1890.
4s, F&A, \$60,000—1899 to 1904 (\$10,000 annually).	\$31,222,953	3,432,899	34,655,852	21-50	62,973
Bond. debt Aug. 16, '98.	\$155,000				

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—	
	Rate Payable.	When Due.	Outstand'g	
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 1/2 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	
do do	1898 3 1/2 J & D	June 1, '03-'07	84,548	
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	
do do	1898 3 1/2 A & O	Apr. 1, 1918	200,000	
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 & J	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, '99 to 1908	124,500	
do	1889 3 1/2 M & N	Nov. 1, '98 to 1909	97,500	
do	1892 3 1/2 A & O	Apr. 1, 1912	150,000	
do	1894 3 1/2 F & A	Feb. 1, 1914	300,000	
do	1895 3 1/2 A & O	Oct. 1, '99 to 1915	212,500	
do	1897 3 1/2 J & J	Jan. 1, 1899-1917	475,000	
do	1898 3 1/2 M & N	May 2, 1899-1918	100,000	
Refunding bonds	1897 3 1/2 A & O	\$2,500 yearly on Oct. 5.	45,000	
2. BONDS FOR PARKS:				
Park	1870 7 J & J	1915-'16-'17	250,000	
do	1871 7 J & J	Jan. 1, 1918	50,000	
do	1871 7 J & J	July 1, 1919	100,000	
do	1872 7 J & J	July 1, 1921	100,000	
do	1873 7 J & J	Jan. 1, 1923	95,000	
do	1873 7 J & D	Dec. 1, 1924	100,000	
do	1874 7 J & J	Jan. 1, 1924	100,000	
do	1875 7 J & J	Jan. 1, July 1, '25	200,000	
do	1876 6 J & J	Jan. 1, 1924	100,000	
do	1887 3 1/2 F & A	Feb. 1, 1927	120,000	
do	1890 3 1/2 J & J	Jan. 1, 1925	50,000	
do	1891 3 1/2 J & J	July 1, 1921	200,000	
do	1894 3 1/2 J & J	July 1, 1924 & '26	100,000	
do	1886 3 J & J	July 1, 1910	50,000	
do	1886 3 J & J	July 1, 1926	30,000	
do	1897 3 1/2 J & J	Jan. 1, 1899-1917	52,250	
do	1897 3 1/2 J & J	\$2,750 yearly. April 1, 1917	30,000	
do	1897 3 1/2 J & J	June 1, 1917	8,946	
do	1897 3 1/2 J & D	Dec. 1, 1898-1917	55,000	
Refund'g Park Bonds	1898 3 1/2 J & J	\$2,750 yearly. June 1, 1899-1918	250,000	
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	77,000	
do do ref.	1895 3 1/2 A & O	Oct. 1, 1915	75,000	
Buff. N.Y. & Phil. RR.	1884 4 A & O	Apr. 1, 1901	30,000	
Buff. & Jamest'n RR.	1884 4 M & N	Nov. 1, 1902	75,000	
do do	1885 4 J & J	Jan. 1, 1904	75,000	
Buff. N.Y. & Phil. RR.	1885 4 J & J	Jan. 1, 1904	30,000	
Buff. & Jamest'n RR.	1888 3 1/2 A & O	Apr. 1, 1902	75,000	
do do	1886 3 1/2 F & A	Feb. 1, 1904	75,000	
do do	1894 3 1/2 J & J	July 1, 1914	75,000	
Buff. N.Y. & Phil. RR.	1886 3 1/2 J & J	Jan. 1, 1906	40,000	
do do	1889 3 1/2 A & O	Oct. 2, 1909	100,000	
do do ref.	1890 3 1/2 J & J	July 1, 1910	100,000	
do do ref.	1890 3 1/2 J & D	Dec. 15, 1910	100,000	
do do ref.	1891 3 1/2 J & J	July 1, 1911	100,000	
do do ref.	1892 3 1/2 J & J	July 1, 1912	100,000	
4. SEWER LOANS:—				
Bird Avenue	1883 4 M & N	May 1, 1913	238,000	
Buffalo Trunk 1888-90	3 1/2 F & A	Aug. 1, '98 to 1920	330,000	
do	1886-87 3 F & A	Aug. 1, 1898-1916	190,000	
Babcock & Seneca St.	1886 3 M & N	May 1, 1911	30,000	
do do	3 M & N	May 1, 1912	30,000	
Bailey Avenue	3 1/2 J & J	July 1, 1918	200,000	
Hertel Avenue	1887 3 F & A	Aug. 1, 1917	200,000	
5. TAX LOANS:				
Tax loan	1880 4 1/2 J & D	June 28, 1900	\$200,000	
do	1894 3 1/2 F & A	Aug. 15, 1899	204,568	
do	1895 3 1/2 F & A	Aug. 1, 1900		

LOANS— NAME OR PURPOSE.	Interest— P. Ct. Payable.	Principal— When Due.	Outstand'g
WATER BONDS—(Con.)— Water Refunding.....1896	3½ J & J	Jan. 1, 1916	\$50,000
do do .....	1897 3½ J & D	{ 1899-1917. \$20,000 yearly on June 1. }	380,000

**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:

In New York only—	INTEREST PAYABLE.	In both N. Y. & Buff.
Volunteer relief.	School bonds.	Buffalo Trunk sewer.
Sewer bonds—	Swing bridge.	City and County Hall.
Hertel Avenue.	Market bonds.	Grade crossing.
Babcock & Seneca St.	Plank road awards.	Park bonds.
Bird Avenue.	Municipal Court b'ld'g.	Railroad bonds.
Bailey Ave. sewer.		Refunding bonds.
Buffalo Charter, 1891.	In Buffalo only—	School bonds.
	Deficiency loan.	Tax loans.
	Monthly local work.	Water loans.

TOTAL DEBT, SINKING FUNDS, ETC.—			
	Feb. 1, 1898.	July 1, 1897.	July 1, 1896.
Total bonded debt.....	\$15,232,293	\$13,803,079	\$12,779,210
Sinking funds.....	459,417	544,306	522,848
Net debt.....	\$14,772,876	\$13,258,773	\$12,256,362
Water debt (incl. above)	\$3,941,882	\$3,515,882	3,515,882

The sinking funds are all invested in the city's own bonds.

**CITY PROPERTY.**—The city owns real estate estimated at \$10,163,232 personal property valued at \$8,296,458; total, \$18,359,690. This total includes the water works, real estate, valued at \$690,405 and personal property valued at \$7,299,914. The total resources of the city on July 1, 1897, including the above property, were figured by the Comptroller at \$21,220,357 and the total liabilities at \$14,372,151, leaving \$6,848,205 as the excess of resources over liabilities.

**ASSESSED VALUATION.**—“Assessment is made upon the nominal real value.”

Years.	Real.	Personal.	Total.	City Tax per \$1,000.
1898.....	\$.....	\$.....	\$.....	\$18.04
1897.....	230,698,810	16,689,465	247,388,275	14.92
1896.....	225,485,795	13,486,550	238,972,345	15.02
1895.....	220,290,690	14,360,710	234,651,400	15.39
1890.....	151,356,325	11,003,125	162,359,450	14.68
1880.....	81,708,905	7,523,580	89,232,385	14.16

**POPULATION.**—In 1892 population was 278,796; in 1890 it was 255,664; in 1880 it was 155,134; July, 1897, estimated at 375,000.

**CANTON.**—This village is in St. Lawrence County.

LOANS—	When Due.	Bonded debt Sept. 1, '98..	\$75,800
SEWER BONDS—		Sinking fund assets.....	6,000
3½s, J&J, \$35,000.....	July 1, 1919	Assess'd valuation 1898.1,201,470	
WATER BONDS—		Vil. tax rate (per M.) '98	9.49
3½s, J&J, \$40,000.....	July 1, 1909	Population in 1890 was..	2,580

**CATSKILL.**—J. H. STORY, Treasurer.

This village is in the town of the same name in Greene County.

LOANS—	When Due.	Interest on village bonds is payable at the Catskill National Bank.	
VILLAGE WATER BONDS—		Village debt Mar., 1898..	\$152,000
4s, J&J, \$147,000.....	\$5,000 due yearly	Town debt March, 1898..	11,000
TOWN IRON BRIDGE BONDS—		Village tax val'n, '97.3,300,000	
4s, M&S, \$1,500.....	Mar. 1, 1899	Town tax valuation, '97.4,401,715	
4s, J&D, \$6,000.....	June 1, 1899	Population of village, 1890.4,915	
(\$2,000 due yearly) to June 1, 1901		Population of village 1897...6,000	

**CATTARAUGUS CO.**—

Little Valley is the county seat.

LOANS—	When Due.	Assessed val'n '98.	\$19,590,454
5s, \$50,000.....	1899	Population in 1890 was ..	60,866
Bonded debt May 1.....	\$50,000		

**CAZENOVIA.**—{ J. W. HOWSON, Mayor.  
                          { W. D. WELLS, Village Clerk

Cazenovia is in Madison County.

LOANS—	When Due.	Tax valuation, real.....	\$769,950
WATER BONDS—		Tax valuation, personal. 144,750	
3½s, M&N, \$41,000.....	Nov. 1, 1914	Total valuation 1897.....	914,700
SEWER BONDS—		Assessment not ½ actual value.	
4s, M&N, \$31,000.....	May 1, 1915	Total tax (per \$1,000).....	\$25.80
Interest payable in New York.		Population in 1897 (est.).....	1,945
Total debt Feb. 1, 1898.....	\$72,000	Population in 1890 was.....	1,987

**TAX FREE.**—All bonds issued by this village are tax exempt.

**CHARLOTTE.**—R. M. SCHWARTZ, Clerk.

This village is in Monroe County.

LOANS—	When Due.	Assessed valuation per l.	\$80,600
SEWER BONDS—		Total valuation 1898.....	760,100
4½s, Ann., \$25,000.....	1928	Assessment about ½ actual value.	
ELECTRIC-LIGHT BONDS—		City tax (per M) 1898.....	\$8,533
4½s, Ann., \$10,000.....	1923	Population in 1890 was.....	930
Bonded debt Aug. 1, '98 ..	\$50,000	Population in 1898 (est.)....	1,305
Assessed valuation, real.	679,500		

**CHESTER.** { ROBERT H. MARVIN, Clerk.  
                  { C. W. KERNER, Treasurer.

This village is in Orange County.

LOANS—	When Due.	Tax valuation, personal.	\$158,450
WATER WORKS—		Total valuation 1896.....	482,275
4s, J&D, \$53,000.....	Dec. 1, 1917	Assessment about ½ actual value.	
Total debt Mar. 1, 1898.....	\$53,000	Population 1890 was.....	1,485
Tax valuation, real.....	323,825	Population 1898 .....	1,250

**INTEREST** on the bonds is payable at the Chester National Bank.

**COBLESKILL.**—{ THOMAS E. DORNET, Mayor.  
                          { A. C. KILMER, Village Treasurer.

This village is in Schoharie County.

LOANS—	When Due.	Village has no sinking fund.	
SEWER BONDS—		Tax valuation 1897 .....	\$1,373,975
4s, F&A, \$15,500.....	Feb., 1899	Assessment is ¾ actual value.	
(\$2,000 due yearly) to Feb. 1, 1906		State & Co. tax (per \$1,000) \$2.80	
WATER WORKS—		City and school tax.....	\$7.43
3½s, F&A, \$57,000.....	Feb. 1, 1899	Population in 1890 was .....	1,822
(Part due yearly) to Feb. 1, 1917		Population in 1898 (est.)....	2,500
Total debt Feb. 1, 1898.....	\$72,500		

**INTEREST** on sewer bonds is payable at First Nat. Bank, Cobleskill on the water bonds at the office of the State Comptroller, Albany.

**COHOES.**—{ JAMES H. MITCHELL, Mayor.  
                  { MILLER HAY, Chamberlain.

This city is in Albany County.

LOANS—	When Due.	WATER BONDS—	
CEMETERY BONDS—		7s, J&J, \$30,000.....	July 1, 1899
4s, .... \$3,500.....	July 1, 1899	(\$2,000 due yearly) to July 1, 1913	
(\$5 0 due yearly) to July 1, 1905		7s, J&J, \$12,000.....	July 1, 1899
4s, J&J, \$5,000.....	July 1, 1901	(\$1,000 due yearly) to July 1, 1910	
CITY HALL BONDS—		4s, J&J, \$65,000.....	July 1, 1918
4s, Ann., \$30,000.....	Dec. 15, 1909	Subject to call July 1, 1903.	
(\$5,000 due yearly) to Dec. 15, 1914		4s, F&A, \$25,000.....	Aug. 1, 1907
4s, .... \$70,000.....	Dec. 15, 1915	(\$5,000 due yearly) to Aug. 1, 1911	
(\$5,000 due yearly) to Dec. 15, 1928		4s, J&J, \$75,000.....	July 1, 1920
CITY HOSPITAL BONDS—		Subject to call July 1, 1905.	
4s, .... \$13,000.....	July 1, 1899	4s, J&J, \$14,000.....	July 1, 1923
(\$1,000 due yearly) to July 1, 1911		4s, J&J, \$25,000.....	July 1, 1905
4s, .... \$5,000.....	July 1, 1912	(\$5,000 due yearly) to July 1, 1909	
FIRE LOAN BONDS—		4s, J&J, \$15,000.....	Jan. 1, 1900
4s, J&D, \$9,000.....	Dec. 31, 1898	(\$1,000 due yearly) to Jan. 1, 1914	
(\$3,000 due yearly) to Dec. 31, 1900		Bonded debt Mar. 1, '98..	\$428,402
IMPROVEMENT BONDS—		Water debt (included)....	249,000
4s, J&J, \$1,933.....	Jan. 1, 1905	Tax valuation, real.....	10,608,866
SCHOOL BONDS—		Tax valuation, personal 1,146,700	
4s, .... \$1,000.....	July 1, 1899	Total valuation 1897.....	11,467,766
(\$1,000 due yearly) to July 1, 1915		City tax (per \$1,000) '97..	\$12.00
4s, J&J, \$15.0 0.....	July 1, '09 to '11	State & co. tax (per \$1,000)...	5.15
(\$5,000 due yearly.)		Population in 1892 was.....	23,234
4s, .... \$5,000.....	July 1, 1916	Population in 1890 was.....	22,509
		Population in 1880 was.....	19,416

All of the \$75,000 water bonds are registered, and of the \$65,000 issue, \$35,000 are coupon and \$30,000 registered.

**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.

LOANS—	When Due.	WATER BONDS—(Continued)—	
IMPROVEMENT BONDS—		4s, J&J, \$22,000.....	1914-1915
7s, J&D, \$6,000.....	Dec. 1, '98 to '99	4s, J&J, 11,000.....	July, 1916
(\$3,000 payable yearly.		4s, J&J, 11,000.....	July, 1917
3½s, ...., \$115,000.....	1902-1926	4s, ...., 25,000.....	1937
(\$4,600 annually.)		Bonded debt Jan. 1, 1898.	\$417,000
4s, ...., \$45,000.....	1902-1916	Tax valuation 1894.....	1,238,000
(\$3,000 yearly Dec.)		Assessment abt. ½ of actual value.	
WATER BONDS—		Total tax per \$1,000.....	\$4.16
7s, J&J, \$165,000.....	1899-1913	Population in 1890 was.....	6,127
(\$11,000, due yearly on July 1.)		Population 1894 (estimated).	6,100

**COLUMBIA CO.**—GEORGE H. MACY, Treasurer.

County seat is Hudson.

LOANS—	When Due.	ARMORY BONDS—	
REFUNDING BONDS—		4s, M&S, \$20,000.....	1903-1909
4 & 3½s, Mar. 1, \$21,000. 1899-1901		(\$3,000 yearly to Mar. 1, 1908)	
(\$7,000 due yearly on Mar. 1.)		Int. payable at County Treasury.	
4 & 3½s, Mar. 1, \$6,000. Mar. 1, 1902		Bonded debt Mar. 1, 1898.	\$138,000
3½s, Mar. 1, \$35,000.....	1903-1909	Tax valuation, real.....	\$22,382,765
(\$5,000 due yearly on Mar. 1.)		Tax valuation, personal	3,267,035
3½s, Mar. 1, \$12,500. Mar. 1, '10-'11		Total valuation 1897..	25,649,800
3½s, Mar. 1, 20,000. Mar. 1, 1912-3		Assessment is 4-5 actual value.	
3½s, Mar. 1, 24,100. Mar. 1, 1914-8		Population in 1892 was.....	45,205

**CORNING.**—F. S. SWAIN, City Clerk.

This town, including the city of the same name, is in Steuben County

LOANS—	When Due.	4s, J&J, \$35,000..... <th>1936-1939</th>	1936-1939
CITY BRIDGE BONDS—		(\$10,000 annually 1936-1938 and	
4s, F&A, \$8,500.....	Feb., 1898-1908	\$5,000 1939.)	
(Part due yearly.)		SCHOOL BONDS 1895—	
CITY RR BONDS—		4s, M&S, \$26,000. Mar. 1, '18 to '30	
7s, J&J, \$34,000.....	Jan., 1902	(\$2,000 due yearly.)	
CITY HALL BONDS—		4s, M&S, \$500.....	Mar. 1, 1931
4s, \$3,000.....	Oct. 1, 1902	Tot. city debt Jan. 1, '98.	\$259,000
4s, 25,000.....	Oct. 1, 1903	Sinking funds.....	34,000
(\$5,000 due yearly) to Oct. 1, 1907		Tot. valuation of city '97.3,433,865	
CITY SEWER BONDS—		Population, city, 1890.....	10,118
7s, J&J, \$50,000.....	Jan., 1908 to '17	Population, city, 1897 (est.)	12,000
RIVER BONDS 1896—		Population, town, 1893 (est.)	12,000
4s, J&J, \$100,000.....	July 1, '26 to '35		
(\$10,000 due yearly.)			

**INTEREST** is paid at the office of the Knickerbocker Trust Company, New York City.

**CORTLANDVILLE.**—{ D. T. WALLACE, Superv'r  
                                  { H. H. PUDNEY, T'wn Clerk.

This town, including Cortland village, is in Cortland County.

LOANS—	When Due.	Town debt Mar. 1, 1898.	\$155,000
TOWN DEBT—		Town sinking fund.....	7,000
REFUNDING BONDS—		Village debt Mar. 1, 1898.	106,776
3½s, ...., \$47,000.....	1898-1918	Tax valuation, real.....	5,132,175
(Part annually.)		Tax valuation, personal.....	1,275
4s, ...., \$108,000.....	1898-1915	Total valuation, 1897.....	5,984,970
(Part annually.)		Total tax (per \$1,000) '97.	\$6.10
VILLAGE DEBT—		Population of T'n 1892 was	11,733
Nor. School 4s \$14,000.....		Population of T'n 1890 was	11,451
Union Sch'l 3½s 20,000.....	1902	Population 1894 (est.) was	12,000
Sewer bonds, 4s. 58,000 10-20yrs		Population of Vil. 1890 was	8,590
Paving bonds 4s. 14,776.....			

**DELHI.**—JAMES R. HONEYWELL, Supervisor.

This town is in Delaware County.

LOANS—	When Due.	WATER LOAN—	
N. Y. & OSWEGO MID'D RR.—		4s, M&N, \$60,000.....	
3½s, Ann., \$40,000.....	1899-1908	Total debt Mar. 1, 1898.	\$258,000
(\$4,000 due yearly on May 1.)		Assessed val'n, real.....	\$1,098,595
3½s, Ann., \$30,000.....	1910-14	Assessed val'n, pers'l.....	211,529
(\$6,000 due yearly on May 1.)		Total valuation 1897..	1,310,124
3½s, Ann., \$102,000.....	May 1, 1915	Assessment about ½ actual value.	
Interest is payable at Albany.		Total tax (per \$1,000) '97..	\$18.45
3½s, Ann., \$1,000.....	Feb. 1, 1899	Population in 1892 was.....	2,793
3½s, Ann., \$20,000.....	Feb. 1, 1900-9	Population in 1890 was.....	2,908
(\$2,000 due yearly.)		Population in 1880 was.....	2,941

**TAX FREE.**—The bonds are exempt from taxation,

**DEPEW.**—P. E. SCULLY, Clerk.

This village is in Erie County.

LOANS—	When Due.	Net debt Jan. 1, 1898.....	\$83,200
4s, M&S, \$80,000.....	1902 to 1921	Assessed valuation '97.	1,850,850
(\$4,000 annually.)		Population 1898.....	2,860

DUNKIRK.—{ALEXANDER WILLIAMS, Mayor. {W. C. BAUMGARTNER, Clerk.

This city is in Chataugua County.

Table with columns: LOANS— Amt. Outstand'g. School bonds, Electric-light bonds, Steam road roller bonds, Street improvem't bonds, Town bonds, Water bonds, Bonded debt Feb. 1, '98.

Table with columns: LOANS— Amt. Outstand'g. Cash on hand, Total valuation 1897, Assessment same as actual value, City tax (per \$1,000), Population in 1890, Population in 1890 was, Population 1896 (local est.).

ELMIRA.—{FREDERICK COLLIN, Mayor. {THOMAS SPENCE, City Clerk.

Elmira is the capital of Chemung County.

Table with columns: LOANS— When Due. BRIDGE BONDS— 3 1/2s, r, A&O, \$90,000 g. CEMETERY BONDS— CITY HALL BONDS— FIRE DEPARTMENT— FUNDING DEBT BONDS—

Table with columns: PARK BONDS (ELD. PK.)— PAVEMENT BONDS— REDEMPTION BONDS— SCHOOL BONDS— SEWER BONDS—

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: Feb. 1, '98. Feb. 1, '97. Feb. 3, '96. Feb. 4, '95. Total bonded debt.

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. {WADSWORTH J. ZITTEL, Treas.

County seat is Buffalo.

Table with columns: LOANS— When Due. COUNTY BONDS—

Table with columns: LOANS— When Due. COUNTY BONDS—(Con.)

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— IMPROVEMENT BONDS—

Table with columns: SEWER BONDS— VILLAGE HALL BONDS—

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— ASSESSMENT BONDS—

Table with columns: SEWER BONDS—

Table with columns: LOANS— When Due. SEWER BONDS—(Con.)

Table with columns: SEWER BONDS—(Con.)

FLATLANDS.—This town was annexed to the city of Brooklyn on January 1, 1896.

Table with columns: LOANS— When Due. STREET AND GRADING BONDS—

Table with columns: POLICE BONDS—

FLUSHING.—The town and village of Flushing, in Queens County, have been annexed to New York City, under the Charter operative Jan. 1, 1898. The financial statement for the old village is given first, and following it the town report.

Table with columns: LOANS— When Due. ASSESSMENT BONDS— REFUNDING BONDS— STREET BONDS—

Table with columns: STREET BONDS—(Con.)— WATER BONDS—

Table with columns: LOANS— Bridge bonds, Improvement bonds, Drainage bonds, Bonded debt Jan. 1, 1898.

Table with columns: TOWN OF FLUSHING. Assessed val'n 1897, Tax rate (per \$1,000), Population in 1892, Population in 1890, Population in 1880.

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. F&A, \$93,500, \$5,000 annually to 1924 inc. and \$3,500 in 1925.

Table with columns: F&A, \$93,500, \$5,000 annually to 1924 inc. and \$3,500 in 1925.

FREDONIA.—{GEO. TATE, Mayor. {H. L. CUMMING, Treasurer.

This village is in Chataugua County.

Table with columns: LOANS— When Due. WATER BONDS (1884)— VILLAGE HALL BONDS— SCHOOL BONDS—

Table with columns: Total debt Feb. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment abt. 80% actual value, Total tax (per \$1,000), Population 1890, Population 1898 (estimated).

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.—W. W. KILLIP, Treasurer.

This village is in Livingston County.

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

Table with columns: Net debt Mar. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1896, Assessment about 4/5 actual value, Total tax (per \$1,000), Population 1897, Population 1890, Population 1880.

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.

This village is in Warren County.

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

Table with columns: Interest payable in Glens Falls, Bonded debt Mch. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assess. valuat'n abt. 2/3 actual value, Total tax (per \$1,000), Population in 1890, Population in 1898.

GLENS FALLS UNION FREE SCHOOL DIST.—

Table with columns: LOANS— When Due. Bonded debt Feb. 15, '98, Assessed val'n '97 (est.), Population 1897 (est.).

Table with columns: Bonded debt Feb. 15, '98, Assessed val'n '97 (est.), Population 1897 (est.).

GLOVERSVILLE.—{C. S. CUMMINGS, Mayor. {O. L. EVEREST, 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.)

Table with columns: LOANS— When Due. DEFICIENCY BONDS— LOCAL IMP. BONDS—

Table with columns: LOCAL IMP. BONDS—(Con.)— RAILROAD BONDS—



JOHNSTOWN.—W. W. CROWEL, 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, Bonded debt Jan. 1, 1897, Town's proportion, Bonds are tax exempt, Town's assessed valuation 1897, Assessment about 1/4 actual value, Total tax (per \$1,000 '97), Population in 1892, Population in 1890, Population in 1880, 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.

JOHNSTOWN.—{ N. J. STOLLER, Chamberlain.

This city is in Fulton County.

Table with columns: LOANS—When Due, Bonded debt Sept. 15, '98, Water debt (included), Assessed valuation, real, Assessed valuation, per \$1,000, Total valuation 1898, Population in 1898 (est.).

INTEREST on school bonds payable at the Johnstown Bank.

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—, STATE TAX LOAN—, STREET IMPROVEMENTS—, RECAPITULATION.

CERTIFICATES OF INDEBTEDNESS.

Table with columns: LOANS—When Due, ARMORY—(13th Regiment), COUNTY RECORDS—, RECAPITULATION.

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), Assessed valuation, Aver. tax per \$1,000.

Table with columns: Assessed valuation, Total, Aver. tax per \$1,000.

POPULATION in 1892 was 995,276; in 1890 it was 838,547; in 1880 it was 599,495.

KINGSTON.—{ HENRY E. WIEBER, Mayor.

This city is the capital of Ulster County.

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

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

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 1897 of real estate was \$10,906,875; personal property, \$1,850,900; total \$12,757,775; tax rate (per \$1,000), \$17.366. 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—NAME AND PURPOSE, Interest, Principal, Outstanding.

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 1897 was: Real estate, \$6,130,620; personal property, \$503,142; total, \$6,633,762; tax rate (per \$1,000) \$7.35. The assessment is about 80 per cent of actual value. Total valuation for 1898 is \$6,728,294.

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.—

Table with columns: LOANS—When Due, Total debt, Tax valuation, Asses't about 60 p.c. actual value, School tax, Value of sch. prop'ty '97, Population in 1897 (est.).

LIBERTY.—E. R. DUSENBERRY, Supervisor.

Table with columns: LOANS—When Due, Assessed valuat'n, pers'l., Total valuation, Tax rate, Asses't about 60 p.c. actual value, Bonded debt, Assessed valuation, TAX FREE, INTEREST.

LITTLE FALLS.—{ TIMOTHY BASEY, Mayor.

Table with columns: LOANS—When Due, Total debt, Water debt (additional), Tax valuation, Total valuation, Assessment is at actual value, Total tax rate, Population in 1890, Population in 1892, Population in 1897 (est.).

LOCKPORT.—{ T. N. VAN VALKENBURGH, Clerk.

Table with columns: LOANS—When Due, FIRE, HIGHWAY & LIGHTING Bds, RAILROAD BONDS, WATER BONDS, INTERMEDIATE SCHOOL BONDS, DISTRICT SCHOOL BONDS.

In addition to the above the city has a debt of \$143,588 18 for local improvements, which is payable by special assessment. The city owns \$10,000 worth of stock of the Lockport Hydraulic Co.

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, NEWTOWN FUNDED DEBT, WATER LOAN, NEWTOWN (refunded debt).

**LOANS—**

**REFUNDING WATER LOAN—**

6s A&O, \$47,000 Oct. 1, '11-'14 (Part each year.)

5s, M&S, \$37,500 Sept. 1, '18-'19 (\$15,000 each year)

4s, M&S, \$37,500 Sept. 1, 1920

**WATER LOAN—**

3 1/2s, M&N, \$21,500 May 1, 1920

3 1/2s, ....., 18,500 .....

4 1/2s, ....., 19,000 Oct. 7, 1915

**FIRE DEPARTMENT BONDS**

7s, M&S, \$20,000 Sept. 1, 1902

4 1/2s, ....., 35,000 .....

**SURVEY & MAP BONDS (ref'd'g)**

5s, J&J, \$66,000 July 1, '18-'21

**PUBLIC SCHOOL BONDS—**

4 1/2s, M&S, \$220,000 1912

4 1/2s, M&S, \$122,000 1912

**ENGINE HOUSE BONDS—**

5s, J&D, \$16,000 June 1, 1909

**FUNDED DEBT BONDS—**

4 1/2s, A&O, \$112,000 1913

4 1/2s, ....., 84,000 1918

**STATION HOUSE BONDS—**

5s, ....., \$15,000 .....

**GENERAL IMPROVEM. BONDS—**

4 1/2s, A&O, \$69,000 Apr. 1, 1899

4 1/2s, M&N, \$4,000 May 1, 1899

4 1/2s, M&S, \$45,500 Sept. 1, 1899

4 1/2s, M&S, \$44,000 Sept. 1, 1905

**GENERAL IMP. BONDS—(Con.)**

4 1/2s, M&S, \$31,500 Sept. 1, 1906

4 1/2s, M&S, 50,000 Sept. 1, 1909

4 1/2s, M&S, 22,000 Sept. 1, 1914

4 1/2s, M&S, 364,500 1915 to 1921 (\$50,000 due yearly.)

4 1/2s, ....., 394,000 .....

4 1/2s, ....., 89,500 .....

4 1/2s, ....., 5,000 Dec. 31, 1907

4 1/2s, ....., 6,000 .....

**STREET IMPROVEM. BONDS—**

4 1/2s, M&N, \$51,000 May, 1911

4 1/2s, M&N, 407,500 Nov. 1, '98-'02 (\$81,500 due yearly.)

4 1/2s, M&N, \$115,000 Mar. 1, 1913

**REVENUE BONDS\*—**

5s, M&N, \$9,000 May 1, 1898

5s, ....., 103,500 1903

4 1/2s, ....., 2,000 .....

4 1/2s, M&N, 9,500 Nov. 1, 1899

4 1/2s, J&J, 80,000 July 1, 1902

4 1/2s, M&N, 77,000 May 1, 1910

4 1/2s, ....., 43,000 1903

4 1/2s, ....., 50,000 .....

4 1/2s, A&O, 10,000 Apr. 1, 1904

4s, J&D, 20,500 June 1, 1900

5s, M&S, 50,000 Sept. 1, 1901

4 1/2s, M&S, 50,000 1905

4 1/2s, ....., 125,000 May 1, 1907

4 1/2s, ....., 70,000 Aug. 1, 1907

4 1/2s, ....., 105,000 Apr. 15, 1906

INTEREST and principal payable at the Am. Ex. Nat. Bk., N. Y. City

**MOUNT MORRIS.**— { J. F. DONOVAN, Clerk. }  
 { C. W. BINGHAM, Treasurer. }

This town is in Livingston County.

**LOANS—**

**RAILROAD-AID BONDS—**

7s, A&O, \$55,033 ....., 1901

4 1/2s, Feb. 13,000 ....., 1899-1911 (\$1,000 yearly on Feb. 1.)

Bonded debt Dec. 1, '97...\$69,033

Sinking fund assets ....., 6,000

Net debt, Dec. 1, 1897..... 63,033

INTEREST is payable at the National Park Bank, New York City.

Assessed valuation, real, 1,773,166  
 Assessed val., personal. 188,430  
 Total valuation 1897... 1,961,596  
 Assesment about 90% actual value.  
 Tax rate (per M.) 1897... \$10.04  
 Population 1890 ....., 3,761  
 Population 1897 (est.)... 4,000

**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.

**LOANS—**

**ASSESSMENT BONDS—**

5s, ....., \$335,500 ....., 1899-1902

**HIGHWAY BONDS—**

4s, ....., \$10,000 Aug. 1, 1906-'07

4s, ....., 320,000 ....., 1908-1939 (\$10,000 yearly.)

4s, M&N, \$40,000 Nov. 1, 1940-'43

4s, J&J, 30,000 July, 1944-'46

**REDEMPTION BONDS—**

5s, J&J, \$3,000 ....., Jan. 1, 1899

**SEWERAGE BONDS—**

4s, J&D, \$45,000 June, 1899-1907

4s, J&D, 110,000 June, 1908-1918

4s, J&D, 5,000 ....., June 1, 1919

4s, A&O, 20,000 ....., Apr. 1, 1919-'21

**TAX RELIEF BONDS—**

5s, M&S, \$10,000 ....., Mar. 1, 1899

5s, A&O, 30,000 ....., Oct. 1, 1899

5s, M&N, 25,000 ....., Nov. 1, 1899

5s, J&D, 30,000 ....., Dec. 1, 1899

5s, ....., 32,000 ....., Feb. 21, 1901

5s, ....., 24,000 ....., Feb. 1, 1900

5s, ....., 60,000 ....., Sept. 1, 1900

5s, ....., 22,000 ....., Feb. 1, 1901

5s, ....., 21,000 .....

5s, F&A, 40,000 ....., Aug. 1, 1904

5s, M&S, 50,000 ....., Sept. 1, 1901

**LOANS—**

**WATER BONDS—**

5s, ....., \$1,000 ....., Oct. 1, 1900

Bonded debt Sept. 1, '98. 1,489,300

Sinking fund ....., 149,153

Net debt Sept. 1, '98... 1,340,147

Assessed valuation, real, 21,490,593

Assessed val., personal 1,660,568

Total valuation 1897... 23,151,161

Tax rate (per \$1.00) 1898... \$20.90

Population in 1890 was... 10,677

Population in 1897 (est.)... 21,000

**SCHOOL BONDS CITY OF MT. VERNON—**

4s, M&N, \$45,000 ....., May 1, 1909 (\$5,000 due yearly to May 1, 1917.)

4s, J&J, \$105,000 ....., July 1, 1918 (\$5,000 due yearly to July 1, 1938.)

**SCHOOL BONDS, DISTRICT No. 5—**

4s, ....., \$31,000 ....., Mar. 1, 1899 (\$2,000 due yearly to Mar. 1, 1913.)

4s, ....., \$14,000 ....., Aug. 1, 1899 (\$1,000 yearly to 1900 and \$1,500 yearly to 1908.)

**SCHOOL BONDS, DISTRICT No. 4—**

4 1/2s, ....., \$27,800 Sept., 1899-'08

(r) The 7 per cent survey and map bonds are registered and all held by savings banks. All other issues are coupon bonds.

(\*) The principal and interest of the revenue bonds are payable from the outstanding taxes and water rents

**PAR VALUE.**—Bonds are in \$1,000 and \$500 pieces.

INTEREST is payable at the Queens County Bank of Long Island City

**TOTAL DEBT, SINKING FUNDS, ETC.**

	Jan. 1, '98.	Aug. 1, '96.	Jan. 1, '96.	Jan. 1, '95.
Total bonded debt.....	\$3,927,000	\$3,683,500	\$3,691,500	\$3,033,500
Sinking fund, etc.....			500,000	
Net debt.....			\$3,191,500	
Water debt (incl. above).....	\$356,000			\$373,500
Tax certificates (add'l).....	536,000			

**WATER WORKS.** The city water works are self-sustaining.

**MAMAKATING.**—MERCIE SKINNER, Supervisor.

This town is in Sullivan County.

**LOANS—**

**REFUNDING RR. BONDS.**

4s, J&J, \$6,000 ....., 1899

4s, J&J, \$23,000 ....., July 1, 1900-'03 (\$7,000 due yearly.)

4s, J&J, \$24,000 ....., July 1, 1904-'06 (\$5,000 due yearly.)

4s, J&J, \$27,000 ....., July 1, 1907-'09 (\$9,000 due yearly.)

**REFUNDING RR. BONDS—(Con.)**

4s, J&J, \$40,000 ....., July 1, 1910-'13 (\$10,000 due yearly.)

Total debt Mar. 1, 1898 \$131,000

Assessed valuation 1897. 833,200

Assessment abt. 80 p.c. of full value

Total tax (per \$1,000) '97 \$24.04

Population in 1892 was..... 3,504

Population in 1890 was..... 3,401

Population in 1880 was..... 3,845

**MARATHON.**—JAMES W. JONES, Clerk.

This village is in Cortland County.

**LOANS—**

**WATER BONDS—**

4s, \$28,000 ....., 1899-1926

Bonded debt Oct. 15, '97... \$31,500

Assessed valuation 1897 \$610,775

Tax rate (per \$1,000) '97... \$6.39

Population in 1890 was... 1,198

Population in 1897 (est.)... 1,200

**MECHANICSVILLE.**— { E. A. STARKS, Mayor. }  
 { G. H. WHITNEY, Treas. }

Mechanicville is in Saratoga Co.

**LOANS—**

**SCHOOL BONDS—**

4s, Nov., \$23,000 ....., Nov. 1 (\$1,000 due yearly until paid.)

**SEWER BONDS—**

4s, A&O, \$4,000 ....., Nov. 1, 1925

**WATER-WORKS BONDS—**

5s, F&A, \$35,000 ....., Aug. 1, 1903

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 Walkill are included in the following statement.

NAME AND PURPOSE.	Rate.	Interest.	Principal.	Outstand'g.
		When Due.	When Due.	
RR. bonds issued jointly by this city & town of Walkill.	3 1/2	April	{ Apr. '99 to 1937 } { \$2,500 p'd. yrly }	\$97,500
School bonds 1897.....	4	.....	1899-1901	11,600
do do 1897.....	4 1/2	.....	{ \$2,900 yrly Nov. 1 } { \$12,000 yearly } on May 1.	36,000
Sewer bonds, Mar., 1881 ...	4	.....	Mar. 1, 1901	20,000
Water bonds, 1886.....	4	.....	July 1, 1911	18,000
do 1891.....	4	F & A	Aug. 1, 1911	40,000
do 1897.....	3 1/2	.....	Mar. 1, 1913	12,000
do 1888.....	3 1/2	J & J	July 2, 1918	100,000
do 1890.....	3 1/2	.....	Subject to call July 2, 1898.	75,000
do .....	3 1/2	.....	May 1, 1910	10,000.

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 Walkill, was \$322,600. Sinking fund payments are made annually towards retirement of water bonds of 1911.

**ASSESSED VALUATION.**—In 1897 the assessed valuation of real estate, about 2/3 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.

**LOANS—**

**BOUNTY BONDS (Refunding)—**

3 1/2s, F&A, \$50,000 ....., Feb. 15, 1899

**COURT HOUSE BONDS—**

3 1/2s, F&A, \$850,000 ....., 1904-1920 (\$50,000 due yearly on Feb. 1.)

Total debt Aug. 1, '98. \$900,000

Assessed val., real... \$136,029,555

Assessed val., per l... 7,783,254

Total valuation 1897... 1,438,812,309

Assessment about 4-5 actual value.

Tax rate (per \$1,000) '97... \$5.277

Population in 1892 was... 200,056

Population 1890 was..... 189,586

**NEWBURGH.**— { BENJ. B. ODELL, Mayor. }  
 { D. J. COUTANT, Clerk. }

This city is in Orange County. The interest on the water bonds is met by water rents. The Chambers Creek bridge bonds were issued jointly by the city of Newburgh and town of New Windsor, to be paid in proportion to the taxable property of each.

**LOANS—**

**BRIDGE (Chambers Creek)**

4s, M&S, \$15,000 Sep. 15, '99-01 (\$5,000 yearly.)

4s, M&S, \$1,000 Sept. 15, 1902

**CITY HALL—**

4s, A&O, \$7,500 Apr. 1, '99-'13 (\$500 yearly.)

4s, A&O, \$8,500 Apr. 1, '99-'15 (\$500 yearly.)

**FIRE DEPARTMENT**

4 1/2s, M&N, \$2,100 Nov. 1, '98-'00 (\$700 yearly.)

**GLOBE FUND—**

3s, Ann., \$25,170 Aug. 5, 1935

3s, Aug., 1,437 July 20, 1943

**PARK BONDS—**

4s, J&J, \$8,000 June 1, '99-'14 (\$500 yearly.)

3 1/2s, J&J, \$10,000 July 1, 1915

3 1/2s, M&N, 10,000 May 1, 1916

**PAVING BONDS—**

4s, M&N, \$12,153 Jan. 1, '99-'05 (\$1,736 yearly.)

4s, J&J, \$13,937 Jan. 1, '99-'06 (\$1,742 yearly.)

4s, J&J, \$11,639 Jan. 1, '99-'06 (\$1,455 yearly.)

**LOANS—**

**SEWER BONDS—**

3 1/2s, J&D, \$140,000 Dec. 1, '98-'16 (\$7,377 yearly.)

**WATER BONDS—**

4s, M&S, \$2,500 Sep. 1, '99-'03 (\$500 yearly.)

4s, M&N, \$6,500 May 1, '99-'11 (\$500 yearly.)

4s, M&N, \$2,000 Nov. 1, 1899

4s, J&J, 10,000 July 1, 1900

4s, M&S, 20,000 Sept. 1, 1901

4s, M&S, 15,000 Sept. 1, 1902

4s, M&S, 7,000 Mar. 1, 1904

4s, M&N, 13,000 Nov. 1, 1905

4s, M&S, 20,000 Sept. 1, 1911

4s, F&A, 125,500 Feb. 1, 1912

4s, M&S, 44,000 Sept. 1, 1912

3 1/2s, M&N, 49,000 Nov. 1, '98-'23 (\$1,750 yearly.)

3 1/2s, M&S, \$18,000 Sept. 1, 1907

3s, M&S, 20,000 Sept. 1, 1906

4s, M&N, 13,500 May 1, '99-'16 (\$750 yearly.)

3 1/2s, M&S, \$11,000 Mar. 1, '99-'09 (\$1,000 yearly.)

**REFUNDING WATER BONDS—**

3 1/2s, ....., \$63,500 1899 to 1917 (\$1,500 ann. to '16, \$35,000 in '17.)

\* 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 The Greater New York.

**LOANS—**

**WATER BONDS—**

4s, J&J, \$500,000 ....., 1906-1925 (\$25,000 yearly on July 15.)

Bonded debt Jan. 1, '98... \$579,400

**NEW ROCHELLE.**—HENRY S. CLARK, Pres.

This village is in Westchester County.

**LOANS—**

**HIGHWAY IMPROVEM.**

5s, M&N, \$50,000 ....., May 1, '98-'04

**STREET IMPROVEM.—**

3 1/2s, ....., \$25,000 ....., 1902-1926

**SEWER CERTIFICATES—**

5s, A&O, \$55,000 ....., Optional (\$1,646 yearly on Sept. 20.)

4s, ....., 20,000 ....., 1898-1902 (Optional after 1898.)

**SEWER BONDS—**

4 1/2s, A&O, \$195,000 Apr. 1, '08-'46

4s, A&O, 55,000 1947-1957 (\$5,000 annually on Oct. 1.)

Assessed valuation '97... \$13,485,000

Population 1890 was ....., 8,318

Population 1897 (est.)... 15,000

Interest payable at New Rochelle and New York.

**NEW UTRECHT.**—New Utrecht was annexed to the city of Brooklyn in 1894 and is now included in New York City.

**LOANS—**

**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, \$8,230 ....., 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

**SEWER BONDS—**

5s, J&J, \$49,840 ....., 1898-1904 (\$7,120 yearly on July 10.)

5s, J&J, \$6,248 ....., 1898-1908 (\$568 yearly on Jan. 15.)

**LOANS—**  
**IMPROVEMENT BONDS—**  
 5s, J&J, \$45,000 .....1898-1906  
 (\$5,000 yearly on Jan. 5.)  
 5s, J&J, \*\$25,000 .....1898-1907  
 (\$2,500 yearly on Jan. 5.)

**SCHOOL BONDS—**  
 5s, Feb. . . \$7,200 . . . . .1898-1901  
 (\$1,800 yearly on Feb. 1.)  
 5s, J&J, \$9,000 . . . . .1898-1902  
 (\$1,800 yearly July 1.)  
 6s, Mar. . . \$4,000 . . . . .1899-1901  
 (\$1,000 yearly on Mar. 28.)  
 Bonded debt Jan. 1, '98. . \$734,939

**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.

Boroughs.	Assessed Valuations.	Net Funded Debt.
Manhattan and the Bronx.....	\$1,787,186,791 00	\$138,825,361 27
Brooklyn.....	569,139,842 00	74,390,569 84
Richmond.....	24,371,551 00	3,314,572 00
Queens (estimated).....	84,065,008 00	10,923,026 00
<b>Total.....</b>	<b>\$2,464,763,192 00</b>	<b>\$227,453,529 11</b>

Comptroller Coler's statement of debt and assessed values, differing slightly from these figures, was given in the CHRONICLE May 14, 1898. 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.

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.

NAME AND PURPOSE.	Rate.	Interest Payable.	When Due.	Principal.	Outstand'g.
<b>LOANS—</b>					
<b>a.—Secured by Sinking Fund Preferred—</b>					
Add'l New Croton Aq. Stk. . . . .	6	M & N	Aug. 1, 1900	\$269,800	
do do do . . . . .	7	M & N	Aug. 1, 1900	1,004,500	
do do do . . . . .	5	M & N	Aug. 1, 1900	57,000	
Croton Reservoir Bonds. . . . .	6	Q-F	Aug. 1, 1907	20,000	
Water Stock . . . . .	6	M & N	Nov. 1, 1902	63,000	
Water Stock . . . . .	7	M & N	Nov. 1, 1902	412,000	
<b>b.—Secured by Sinking Fund (Second Lien), Act of June 3, 1878—</b>					
Consolidated Stock, gold. . . . .	5	M & N	Nov. 1, 1928	6,900,000	
Consolidated Stock. . . . .	4	M & N	Nov. 1, 1910	2,800,000	
<b>c.—Secured by Special Sinking Fund, Derived by Annual Taxation Act of June 3, 1878—</b>					
Additional Water Stock. . . . .	3	A & O	Oct. 1, 1933	100,000	
do do do . . . . .	3 1/2	A & O	Oct. 1, 1933	300,000	
do do do . . . . .	3	A & O	Oct. 1, 1933s.f.	45,000	
do do do . . . . .	3 1/2	M & N	Oct. 1, 1916	1,750,000	
Armory bonds. . . . .	3	M & N	Aug. 15, 1904	200,000	
do do . . . . .	3	M & N	Nov. 1, 1907s.f.	142,632	
do do . . . . .	3	M & N	Nov. 1, 1907	250,000	
do do . . . . .	2 1/2	M & N	Nov. 1, 1907s.f.	213,500	
do do . . . . .	3	M & N	Nov. 1, 1909	442,000	
do do . . . . .	3	M & N	Nov. 1, 1910s.f.	884,115	
do do . . . . .	3	M & N	Nov. 1, 1911s.f.	249,450	
do do . . . . .	3 g	M & N	Nov. 1, 1914	270,500	
Assessment Fund Stock. . . . .	5	M & N	1903	500	
City Park Improv't Stock. . . . .	5	M & N	1904	s.f. 11,000	
<b>CONSOLIDATED STOCK—</b>					
City Improvement. . . . .	5	M & N	1900	s.f. 13,616	
Series "L". . . . .	5	M & N	Nov. 1, 1899s.f.	28,173	
Series "M". . . . .	5	M & N	Nov. 1, 1899s.f.	12,235	
Series "N". . . . .	4	M & N	Nov. 1, 1899s.f.	649,327	
N. Y. Bridge Bonds. . . . .	3	M & N	Nov. 1, 1922s.f.	330,000	
do do . . . . .	5	M & N	*May 1, 1926s.f.	421,900	
do do . . . . .	5	M & N	*May 1, 1926	500,000	
do do . . . . .	5	M & N	*Subject to call after Nov. 1, 1900.		
do do . . . . .	5	M & N	1928	s.f. 300,000	
do do . . . . .	4	M & N	1928	s.f. 866,666	
do do Ser. "4". . . . .	3	M & N	1923	s.f. 100,000	
do do . . . . .	3	M & N	1925	s.f. 120,000	
do do . . . . .	3	M & N	1926	s.f. 30,000	
Metropol. Museum of Art . . . . .	3	M & N	1905	s.f. 25,000	
do do do . . . . .	3	M & N	1913	s.f. 727,000	
do do do . . . . .	2 1/2	M & N	1913	s.f. 120,000	
do do do . . . . .	3	M & N	Nov. 1, 1912s.f.	90,000	
do do do . . . . .	3	M & N	1907	s.f. 40,000	
do do do . . . . .	3 1/2 g.	M & N	1916	200,000	
Amer. Mus. of Nat. His'y. . . . .	3	M & N	Nov. 1, 1913s.f.	595,000	
do do do . . . . .	2 1/2	M & N	Nov. 1, 1913s.f.	205,000	
do do do . . . . .	3	M & N	Nov. 1, 1920s.f.	369,103	
do do do . . . . .	3	M & N	Nov. 1, 1920	475,000	
do do do . . . . .	3	M & N	Nov. 1, 1925s.f.	155,000	
do do do . . . . .	3 1/2 g.	M & N	Nov. 1, 1917	250,000	
Temp'ry bridge ov. Bronx Riv. at Westchester Av. . . . .	3	M & N	1919	s.f. 5,000	
Bridge over Bronx River at Westchester Ave. . . . .	3	M & N	1920	s.f. 15,000	
Brg ov. Bronx R. 177th St Harlem R. Br. "Wash'n". . . . .	3	M & N	1919	s.f. 30,000	
do do do . . . . .	3	M & N	Nov. 1, 1906s.f.	50,000	
do do do . . . . .	3	M & N	Nov. 1, 1907s.f.	350,000	
do do do . . . . .	3	M & N	Nov. 1, 1907	900,000	
do do do . . . . .	3	M & N	Nov. 1, 1908s.f.	800,000	
do do do . . . . .	3	M & N	Nov. 1, 1908	350,000	
do do do . . . . .	2 1/2	M & N	Nov. 1, 1909s.f.	385,100	
do do do . . . . .	3	M & N	Nov. 1, 1910s.f.	16,650	
do do do . . . . .	3	M & N	Nov. 1, 1910	178,300	
do do do . . . . .	2 1/2	M & N	1910	s.f. 14,500	
do do do . . . . .	3	M & N	1913	s.f. 17,175	
do do do . . . . .	3	M & N	1911	s.f. 89,508	
do do do . . . . .	3	M & N	1912	s.f. 60,078	
do do do . . . . .	3	M & N	1914	s.f. 45,590	
do do do . . . . .	3	M & N	1915	s.f. 39,325	
do do do "Ship Canal". . . . .	3	M & N	1914	s.f. 315,000	
do do do . . . . .	3	M & N	1915	s.f. 45,069	
do do do . . . . .	3	M & N	1919	s.f. 36,573	
do do do . . . . .	3 g	M & N	1920	80,000	
do do do Third Ave. . . . .	3	M & N	Nov. 1, 1914s.f.	100,000	
do do do . . . . .	3	M & N	Nov. 1, 1915s.f.	85,000	
do do do . . . . .	3	M & N	1916-1920	s.f. 219,037	
do do do . . . . .	3 1/2 g	M & N	1916-1920	1,050,000	
do do do . . . . .	3	M & N	1920	s.f. 655,980	
do do do . . . . .	3 1/2 g	M & N	1918	400,000	
do do do 155th St. . . . .	3	M & N	Nov. 1, 1916s.f.	1,140,000	
do do do . . . . .	3	M & N	1917	s.f. 5,000	
do do do . . . . .	3	M & N	1920	100,000	
do do do First Ave. . . . .	3	M & N	1920	s.f. 180,000	
do do do . . . . .	3	M & N	1919	s.f. 45,000	
Br. ov. H. Riv. E. of B'way Structure over N. Y. & H. RR. on Brook Ave. . . . .	3	M & N	1921	s.f. 50,000	

NAME AND PURPOSE.	Rate.	Interest Payable.	When Due.	Principal.	Outstand'g.
<b>LOANS—</b>					
<b>CONSOLIDATED STOCK—(Con.)—</b>					
Br. over H. RR., 153d St. . . . .	3	M & N	1919	s.f. \$50,000	
Grand, Walton and River Avenue Bridge. . . . .	3	M & N	1922	s.f. 15,000	
Gansevoort Market . . . . .	3	M & N	1907	s.f. 120,000	
do do . . . . .	3	M & N	1908	s.f. 330,000	
do do . . . . .	3	M & N	1909	s.f. 53,715	
Ward's Isl., &c., Build'gs. . . . .	3	M & N	Nov. 1, 1902s.f.	496,800	
Morningside Park. . . . .	3	M & N	Nov. 1, 1907s.f.	331,000	
do do . . . . .	2 1/2	M & N	Nov. 1, 1907s.f.	110,000	
Central Park. . . . .	3	M & N	1907	s.f. 203,000	
do do . . . . .	2 1/2	M & N	1907	s.f. 45,000	
City Improvement Stock. . . . .	3 g	M & N	1915	778,772	
Castle Garden Imp. Aq'm . . . . .	3	M & N	1912	s.f. 230,000	
do do . . . . .	3	M & N	1920	70,000	
East River Park. . . . .	3	M & N	Nov. 1, 1907s.f.	7,000	
do do . . . . .	2 1/2	M & N	Nov. 1, 1907s.f.	3,500	
do do . . . . .	3	M & N	Nov. 1, 1911s.f.	637,118	
Mount Morris Park. . . . .	3	M & N	1907	s.f. 34,500	
do do . . . . .	2 1/2	M & N	1907	s.f. 5,000	
Rutgers Slip Park . . . . .	3	M & N	Nov. 1, 1911s.f.	20,000	
Riverside Park. . . . .	3	M & N	1907-1921	s.f. 240,000	
do do . . . . .	2 1/2	M & N	1907	s.f. 25,000	
do do . . . . .	3	M & N	Nov. 1, 1912s.f.	1,500	
do (Women's Cottage) . . . . .	3	M & N	Nov. 1, 1912s.f.	7,000	
New Parks, 23d and 24th Wards. . . . .	2 1/2	M & N	1909	s.f. 466,100	
do do . . . . .	2 1/2	M & N	1909	9,357,000	
Van Cortlandt Park. . . . .	3	M & N	Nov. 1, 1909s.f.	237,500	
do do . . . . .	2 1/2	M & N	Nov. 1, 1909s.f.	12,500	
Fifth Dist. Police Court. . . . .	3	M & N	1911	s.f. 75,000	
do do do . . . . .	3	M & N	1912	s.f. 75,000	
do do do . . . . .	3	M & N	1913	s.f. 39,189	
Seventh Dis. Police Court. . . . .	3	M & N	1916 1917	s.f. 88,123	
do do do . . . . .	3 g	M & N	1920	199,000	
Repaving. . . . .	3	M & N	Nov. 1, 1909s.f.	105,000	
do do . . . . .	2 1/2	M & N	Nov. 1, 1909s.f.	895,000	
do do . . . . .	3	M & N	Nov. 1, 1910	1,000,000	
do do . . . . .	3	M & N	Nov. 1, 1911s.f.	1,000,000	
do do . . . . .	3	M & N	Nov. 1, 1913s.f.	500,000	
do do . . . . .	3	M & N	Nov. 1, 1913	500,000	
do do . . . . .	3	M & N	1920	700,000	
do do . . . . .	3 g	M & N	1920	85,000	
do 3d Ave. . . . .	3	M & N	Nov. 1, 1923s.f.	176,308	
Columbus Celebration. . . . .	3	M & N	1903	s.f. 28,500	
Moshulu Parkway. . . . .	3	M & N	Nov. 1, 1912s.f.	4,000	
Public Driveway. . . . .	3	M & N	Nov. 1, 1918s.f.	1,700,000	
do do . . . . .	3 g	M & N	1920	800,000	
do do . . . . .	3 1/2 g	M & N	1916	250,000	
Awards, Change of Grade New Municipal Building. . . . .	3	M & N	1907-1912	s.f. 616,865	
Washington Bridge Park . . . . .	3	M & N	1912	s.f. 8,300	
do do do . . . . .	3	M & N	1915	s.f. 36,778	
do do do . . . . .	3 g	M & N	1920	640,000	
Gore of Land 135th St. . . . .	3	M & N	1916	s.f. 183,509	
Ward's Island Purchase. . . . .	3	M & N	Nov. 1, 1913s.f.	147,359	
do do do . . . . .	3	M & N	Nov. 1, 1913	672,409	
Br. Approaches, Macomb do do do . . . . .	3	M & N	1916	s.f. 69,388	
Park Imp (N. Y. City & Pel) do do do . . . . .	3	M & N	1920	274,181	
do do do . . . . .	3 g	M & N	Nov. 1, 1919s.f.	690,000	
do do do . . . . .	3 g	M & N	Nov. 1, 1920	310,000	
Corlears Hook Park. . . . .	3	M & N	1912	s.f. 47,500	
do do do . . . . .	3	M & N	1913	1,370,421	
do do do . . . . .	2 g	M & N	1914	124,500	
Riker's Island. . . . .	3	M & N	1913	s.f. 37,000	
Cathedral Parkway. . . . .	3	M & N	Nov. 1, 1912s.f.	5,000	
do do . . . . .	3 g	M & N	1914	195,000	
Mulberry Bend Park. . . . .	3 1/2 g	M & N	1924	1,584,371	
do do do . . . . .	3 1/2 g	M & N	1920	100,000	
Crotona Pk., Pub. Bldg. . . . .	3 1/2 g	M & N	1914	s.f. 5,000	
do do do . . . . .	3 1/2 g	M & N	1914	60,000	

LOANS—		Interest—		Principal—	
NAME AND PURPOSE.	P. Ct.	Payable.	When Due.	Outstand'g.	
<b>CONSOLIDATED STOCK—(Con.)—</b>					
Croton Water Main.....	3	M & N	1918	s.f.\$250,000	
do do	3	M & N	1918	400,000	
Public Park, 11th Ward.	3 1/2	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	3	M & N	1919	s.f. 96,000	
Pelham Bay Bridge.....	3	M & N	1916-1919	s.f. 35,000	
Public Park, 28th St.	3	M & N	1921	s.f. 16,696	
Public Park, Hester St.	3	M & N	1923	s.f. 16,561	
Viaduct, Riverside Drive	3	M & N	1914	s.f. 65,000	
Imp. Sp'ten Duyv. 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	3 1/2	M & N	Nov. 1, 1918	250,000	
Dept. of Charities.....	3	M & N	1921	s.f. 418,175	
do do	3 1/2	M & N	Nov. 1, 1918	350,000	
Ambulance Station.....	3	M & N	1916	s.f. 50,000	
Hospital Building Gouverneur Slip	3	M & N	1916	s.f. 65,000	
Bldgs. for Public Health and Comfort.....	3	M & N	1919	s.f. 25,000	
Public Bath, Rivingt'n St.	3	M & N	1919	s.f. 30,000	
Board of Health.....	3	M & N	1919	s.f. 38,027	
Court House—Appellate Div. ¶	3 1/2	M & N	Nov. 1, 1918	389,431	
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	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	5	M & N	Nov. 1, 1909	s.f. 300,000	
do do	5	M & N	Nov. 1, 1909	200,000	
do do	5	M & N	1910	s.f. 520,000	
do do	5	M & N	1911	s.f. 191,000	
do do	4	M & N	1911	s.f. 672,000	
do do	4	M & N	1912	s.f. 1,080,000	
do do	4	M & N	1913	s.f. 820,000	
do do	4	M & N	1914	s.f. 175,000	
do do	3	M & N	Nov. 1, 1914	s.f. 270,000	
do do	3	M & N	Nov. 1, 1914	355,000	
do do	3 1/2	M & N	Nov. 1, 1915	1,150,000	
do do	3	M & N	1916-1918	1,500,000	
do do	3	M & N	1918	s.f. 500,000	
do do	3	M & N	1919	1,000,000	
do do	2 1/2	M & N	1919	s.f. 50,000	
do do	2 1/2	M & N	1920	s.f. 400,000	
do do	3	M & N	1920	1,050,000	
do do	3	M & N	1921	s.f. 450,000	
do do	3	M & N	1921	1,250,000	
do do	3	M & N	1922	s.f. 2,480,000	
do do	3	M & N	1922	20,000	
do do	3	M & N	1923	s.f. 1,660,000	
do do	3	M & N	1923	865,000	
do do	3	M & N	1924	s.f. 960,000	
do do	3	M & N	1924	1,125,000	
do do	3 1/2	M & N	1924	500,000	
do do	3	M & N	1925	s.f. 30,000	
do do	3 1/2	M & N	Nov. 1, 1927	3,000,000	
do do	3 1/2	M & N	Nov. 1, 1928	1,750,000	
do do	3	M & N	1928	s.f. 250,000	
do do	3	M & N	1925	1,160,000	
do do	3 1/2	M & N	1926-1927	2,000,000	
Museum of Art & Nat. His.	5	M & N	1903	s.f. 31,000	
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	
do do	4	M & N	1898	s.f. 9,500	
School-House Bonds.....	3	M & N	Nov. 1, 1908	s.f. 25,023	
do do	3	M & N	Nov. 1, 1908	3,575,945	
do do	2 1/2	M & N	1908	s.f. 9,500	
do do	3	M & N	Nov. 1, 1911	s.f. 1,336,872	
do do	3	M & N	Nov. 1, 1911	897,205	
do do	3 1/2	M & N	Nov. 1, 1912	542,553	
do do	3	M & N	Nov. 1, 1913	754,560	
do do	3	M & N	1914	s.f. 77,621	
do do	3	M & N	1914	809,013	
do do	3	M & N	1914	27,000	
do do	3 1/2	M & N	1911	806,502	
do do	3 1/2	M & N	1914	84,694	
do do	3 1/2	M & N	1915	1,925,141	
do do	3	M & N	Nov. 1, 1916	s.f. 2,542,784	
do do	3	M & N	Nov. 1, 1916	3,691,269	
do do	3 1/2	M & N	Nov. 1, 1914	42,000	
do do (Sanit. Imp.)	3	M & N	1916	102,849	
do do	3	M & N	1914	s.f. 959	
do do	3	M & N	1914	87,871	
do do	3 1/2	M & N	Nov. 1, 1916	s.f. 9,209	
do do	3	M & N	1911	s.f. 450,000	

LOANS—		Interest—		Principal—	
NAME AND PURPOSE.	P. Ct.	Payable.	When Due.	Outstand'g.	
City Pks. Imp't Fund Stk..	6	M & N	Sept. 3, 1902	s.f. \$865,000	
do do do Con.	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	
Consol. Stock—City.....	6	J & J	July 1, 1901	4,252,500	
do county.....	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	7	M & N	Nov. 1, 1900	2,184,000	
do do	6	M & N	Nov. 1, 1900	s.f. 972,000	
do do	6	M & N	Nov. 1, 1900	284,000	
do do	5	M & N	1900	s.f. 138,000	
do do	5	M & N	1906	s.f. 691,000	
do do	5	M & N	1906	173,000	
Dock Bonds.....	6	J & J	July 1, 1901	1,000,000	
do do	7	M & N	1901	500,000	
do do	7	M & N	1902	750,000	
do do	6	M & N	1902	s.f. 250,000	
do do	6	M & N	1904	s.f. 976,000	
do do	7	M & N	1904	348,800	
do do	6	M & N	Nov. 1, 1905	s.f. 321,200	
do do	6	M & N	[Nov. 1, 1905	744,000	
do do	5	M & N	1906	s.f. 150,000	
do do	5	M & N	1906	s.f. 2,800	
do do	5	M & N	1907	s.f. 460,800	
do do	5	M & N	1908	s.f. 147,000	
do do	5	M & N	1908	169,200	
Fire Department Stock ..	6	M & N	Nov. 1, 1899	s.f. 5,195	
Museum of Art, &c.....	6	M & N	May 1, 1903	s.f. 665,000	
do do	5	M & N	May 1, 1903	s.f. 260,000	
N. Y. Br. Bds. (Consol Stk.)	6	M & N	Nov. 1, 1905	s.f. 1,252,000	
do do do	6	M & N	Nov. 1, 1905	248,000	
do do do	5	Q-F	May 1, 1926	500,000	
Subject to call on or after Nov. 1, 1900					
N. Y. Co. Court-House Stk.	5	M & N	1898	s.f. 110,500	
do do	5	M & N	1898	150,000	

e.—Payable from Assessments or from the Sinking Fund, if the Commissioners Thereof Approve, Provided Such Payments Shall Not in Any Way Impair the Preferred Claims Thereon.—(See Section 6, Chapter 383, Laws of 1878.)

Assessment Bonds.....			On or aft.	1888	s.f.	75,000
do do	2 1/2	M & N	do	1890	s.f.	50,000
do do	3	M & N	do	1890	s.f.	650,000
do do	3	M & N	do	1891	s.f.	35,000
do do	3	M & N	do	1893	s.f.	1,639,000
do do	2 1/2	M & N	do	1893	s.f.	5,000
do do	3	M & N	do	1894	s.f.	125,000
do do	3	M & N	do	1895	s.f.	1,602,542
do do	3	M & N	do	1896	s.f.	1,180,587
do do	3	M & N	do	1897	s.f.	113,018
do do	3	M & N	1899	s.f.	350,000	
do do	3	M & N	1899	250,000		
do do	3	M & N	1899	250,000		
do do	2 1/2	M & N	1899	s.f.	518,000	
do do	3 1/2	M & N	Nov. 1, 1899	s.f.	250,000	
do do	3	M & N	1900	s.f.	975,000	
do do	3	M & N	1901	s.f.	1,450,000	
do do	3	M & N	1901	200,000		
do do	3	M & N	1898	s.f.	32,087	
do do	3	M & N	1903	s.f.	150,000	

CORPORATE STOCK—Greater N. Y. Charter, Sec. 160, Chap. 378, Laws 1807.					
Armories.....	3	M & N	1923	s.f.	\$8,500
Am. Museum Nat. Hist. ¶	3 1/2	M & N	Nov. 1, 1928	550,000	
Metropolitan Mus. Art. ¶	3 1/2	M & N	Nov. 1, 1928	500,000	
Paving Jerome Ave. ¶	3 1/2	M & N	Nov. 1, 1928	60,000	
Dept. Correction bldgs. ¶	3 1/2	M & N	1928	300,000	
Health Dept. bldgs. ¶	3	M & N	1919	s.f.	30,651
Court House—Appellate ¶	3 1/2	M & N	Nov. 1, 1928	250,000	
Criminal Court House. ¶	3	M & N	1923	s.f.	20,000
Docks and Slips, &c. ¶	3	M & N	1928	s.f.	1,000,000
Docks and Slips, &c. ¶	3 1/2	M & N	Nov. 1, 1928	1600,000	
Sch. Houses, Sites & bldg. ¶	3 1/2	M & N	Nov. 1, 1928	1620,785	
New East Riv. Bridge ¶	3 1/2	M & N	Nov. 1, 1928	2000,000	
Con. & Imp. St. John's Pk ¶	3	M & N	1916	s.f.	50,000
East River Park Impt. ¶	3	M & N	1911	s.f.	35,000
Improv't of Parkways. ¶	3	M & N	1914	s.f.	20,000
Public Park 111th St. ¶	3 1/2	M & N	Nov. 1, 1928	1738,362	
Bridge over Harlem R. ¶	3 1/2	M & N	Nov. 1, 1928	554,844	
Pub. Bldg. Crotona Pk. ¶	3 1/2	M & N	Nov. 1, 1928	75,000	
Hos. Bldg. Gov'r Slip. ¶	3 1/2	M & N	Nov. 1, 1928	50,000	
Pub. Bath Rivington St. ¶	3 1/2	M & N	Nov. 1, 1928	50,000	
Pub. Pks. 28th-29th St. ¶	3	M & N	1921	s.f.	1,247
Bdg. over tracks N.Y.C. ¶	3	M & N	1921	s.f.	15,000
do do	3 1/2	M & N	1921	50,000	
Riverside Drive Ext. ¶	3 1/2	M & N	1928	500,000	
Melrose Ave. Viaduct. ¶	3 1/2	M & N	1928	140,000	

Additional Water Stock—					

c These bonds and stocks are secured by special fund derived from taxation and from "sinking fund redemption No. I."  
 d These water bonds are payable from "sinking fund redemption No. II."  
 e Payable from sink. f. red. No. I under law authorizing their issue.  
 The financial statements of the various towns, cities, &c., annexed under the "Greater New York" Charter will be found under their respective heads elsewhere.

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.:

	Jan. 1, 1898.	Jan. 1, 1897.	Jan. 1, 1896.
Total funded debt.....	\$228,087,279	\$195,907,690	\$185,588,597
Sinking fund.....	86,170,758	77,630,491	75,703,087
Net funded debt.....	\$141,916,521	\$118,277,198	\$109,885,510
Revenue bonds.....	5,069,245	2,433,326	2,564,510
Total net debt.....	\$136,847,276	\$120,710,525	\$112,450,020

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:

Year	Net Debt	Year	Net Debt	Year	Net Debt
1897.....	\$120,710,525	1891.....	\$98,064,418	1885.....	\$93,648,100
1896.....	112,450,020	1890.....	98,663,072	1884.....	106,066,240
1895.....	105,777,854	1889.....	91,313,135	1876.....	116,773,721
1894.....	101,428,481	1888.....	93,300,581	1871.....	73,373,552
1893.....	98,995,651	1887.....	90,395,634	1866.....	35,973,597
1892.....	97,550,036	1886.....	93,031,951	1862.....	20,087,310

SINKING FUNDS.—The total sinking fund assets of the old city (Manhattan and the Bronx) on Sept. 1, 1898, were \$89,444,865. Of this amount \$14,032,591 was held in a special sinking fund (sinking fund redemption No. II.) for account of certain water bonds and \$75,412,274 (sinking fund redemption No. I.) was held for certain other sinking fund issues. The character of the assets of the two sinking funds here referred to is evident from the following:

	Sinking Fund Redemption I.	Sinking Fund Redemption II.	Total.
N. Y. City bonds (par value).....	\$7,917,644	\$13,951,939	\$87,889,587
Cash.....	1,494,626	80,652	1,575,278
Total.....	\$75,412,274	\$14,032,591	\$89,444,865

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..... 111,589,594
- 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:

Years.	Real Estate.	Personal Estate.	Total Assessed Valuation.	Rate of Tax per \$1,000.
1898.....	\$1,856,467,923	\$509,022,449	\$2,365,490,372	\$20.10
1897.....	1,787,186,791	381,449,065	2,168,635,856	21.00
1896.....	1,731,509,143	374,975,762	2,106,484,905	21.40
1895.....	1,646,028,655	370,919,007	2,016,947,662	19.10
1894.....	1,613,057,735	390,274,302	2,003,332,037	17.90
1893.....	1,562,582,393	370,936,136	1,933,518,529	18.20
1892.....	1,504,904,603	323,359,672	1,828,264,275	18.50
1891.....	1,464,247,820	321,609,518	1,785,857,338	19.00
1890.....	1,398,290,007	298,688,383	1,696,978,390	19.70
1889.....	1,331,578,291	272,260,822	1,603,839,113	19.50
1888.....	1,302,818,879	250,623,552	1,553,442,431	22.20
1887.....	1,254,491,849	253,148,814	1,507,640,663	21.60

EXPENDITURES.—The annexed shows the old city's expenditures:

	1897.	1896.
For State taxes and com. schools for State	\$6,639,300	\$6,439,550
For Expenses of the City Government—		
Interest on the city debt.....	5,222,212	5,340,549
Redemption of the city debt.....	1,199,819	2,979,020
An instalment for redemption of debt..	1,713,670	
The Common Council.....	91,908	87,386
The Mayoralty.....	23,983	24,613
Finance Department.....	344,984	311,037
Law Department.....	202,045	201,403
Bureau of Public Administrator.....	18,093	13,517
Department of Public Works.....	3,425,727	3,208,358
Department of Public Parks.....	1,309,358	1,208,967
Dept of Street Imp'ts 23d and 24th wards	767,736	629,048
* Department of Public Char. and Cor.....	16,920	261,586
Department of Public Charities.....	1,279,391	1,237,909
Department of Correction.....	469,220	391,961
Health Department.....	572,051	511,955
Police Department.....	7,021,863	5,955,912
Department of Street Cleaning.....	3,397,621	2,845,220
Fire Department.....	2,366,806	2,314,480
Department of Buildings.....	338,167	261,895
Board of Education.....	5,727,497	5,522,625
College of the City of New York.....	165,441	149,904
Normal College.....	150,106	150,588
Department of Taxes and Assessments..	165,270	156,770
The Judiciary.....	1,846,147	1,738,744
Printing, Stationery and Blank Books..	263,094	206,798
Municipal Service Examining Boards..	30,555	27,282
The Coroners.....	58,919	54,600
The Sheriff.....	125,455	135,667
The Register.....	129,893	114,277
The Commissioners of Accounts.....	60,252	64,415
Bureau of Elections.....	225,329	442,370
Judgments.....	249,967	118,697
Asylums, reformatories, &c.....	1,433,618	1,302,317
Miscellaneous.....	1,760,502	889,028
Total.....	\$48,815,919	\$45,298,448

\* 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, and for 1898, \$51,443,643.

POPULATION.—Estimated by Health Department, August 28, 1897, at 1,999,501. In 1892 the population was 1,801,730; in 1890 it was 1,515,501; in 1880 it was 1,206,299; in 1870 it was 942,292; on Aug. 27, 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

LOANS—	When Due.	LOANS—	When Due
SCHOOL BONDS—		MISCELLANEOUS BONDS—	
4 <sup>1</sup> / <sub>2</sub> ss, A&O, \$11,000.....	1899-1909	4s, J&J, \$9,000.....	1914
4s, .....	1910-1927	3 <sup>1</sup> / <sub>2</sub> ss, J&J, 9,000.....	1915
4s, .....	1917	CERTS. OF INDEBTEDNESS—	
WATER BONDS—		5s, Var., \$40,966.....	1899-1905
7s, J&J, \$14,000.....	1899-1902	Interest payable in New York.	
5s, J&J, 51,000.....	1903-1916	Total debt Aug. 13, '98.....	\$1,004,115
4s, J&J, 95,000.....	1901-1918	Water debt (included).....	207,000
3 <sup>1</sup> / <sub>2</sub> ss, J&J, 38,000.....	1915	Ass'd valuation, real.....	13,736,812
4 <sup>1</sup> / <sub>2</sub> ss, J&J, 6,000.....	1911-1912	Ass'd valuation, pers'l.....	700,000
SEWER BONDS—		Total valuation 1897.....	14,436,812
5s, J&J, \$20,000.....	1901-1910	Assessment about 2/3 real value.	
4s, .....	1901-1917	Total tax (per \$1,000) '97.....	\$21.28
		Population in 1898 (est.).....	20,200

NO. HEMPSTEAD.—SAMUEL HOOPER, Clerk

This town is in Queens County.

LOANS—	When Due.	Bonded debt July 31, '97.	
4s, J&J, \$56,000.....	Dec. 1898-1925	\$127,500	
4s, J&J, 11,000.....	July 1899-1909	Assessed valuation 1897.....	4,788,775
4s, J&J, 4,500.....	July 1. 1910-1914	Population in 1897 (est.).....	9,000
4s, J&J, 54,000.....	July 1. 1899-1926	Population in 1890.....	8,134
		(\$1,000 yearly to 1925 and \$27,000 in 1926.)	

N. TONAWANDA.—{ A. E. McKEAW, Mayor. }  
 { H. M. STOCUM, Treasurer. }

On Jan. 1, 1898, this city had a bonded debt of \$646,600, including \$400,000 water bonds. For details of debt see STATE AND CITY SUPPLEMENT of April, 1898.

NORTH TONAWANDA SCHOOL DISTRICT No. 1.—A portion of the city's territory; has a bonded debt of \$63,000.

OGDENSBURG.—{ EDGAR A. NEWELL, Mayor. }  
 { WM. M. STEPHENS, Treasurer. }

This city is in St. Lawrence County.

LOANS—	When Due.	LOANS—	When Due.
HIGHWAY BONDS 1893—		WATER WORKS BONDS—(Con.)	
4s, A&O, \$10,000.....	1899-1903	3 <sup>1</sup> / <sub>2</sub> ss, F&A, \$24,000.....	1899-1910
(\$2,000 due yearly on May 1.)		4s, J&J, 38,000.....	July 1, '99-'12
4s, A&O, \$2,000.....	May 1, 1904-5	(\$3,750 in 1898 and \$2,000 yearly.)	
4s, A&O, 36,000.....	1906 to 1923	4s, J&J, \$33,250.....	July 1, 1899
(\$2,000 due yearly on May 1.)		(\$1,750 due yearly to July 1, 1917.	
3 <sup>1</sup> / <sub>2</sub> ss, A&O, \$2,000.....	May 1, 1904-5	Total debt Feb. 1, '98.....	\$227,750
SCHOOL BONDS—		Water debt (included).....	140,750
4s, J&J, \$33,250.....	1899-1917	Tax valuation, real.....	3,343,595
(\$1,750 annually on July 1.)		Tax valuation, personal.....	735,700
WATER WORKS BONDS—		Total valuation 1897.....	4,079,295
3 <sup>1</sup> / <sub>2</sub> ss, M&N, \$30,000.....	1899-1908	Assessment about 3/5 actual value.	
(\$3,000 due yearly on May 30.)		Total tax (per \$1,000) '97.....	\$27.93
3 <sup>1</sup> / <sub>2</sub> ss, M&N, \$40,000.....	1909-1918	Population in 1897 (est.).....	14,700
(\$4,000 due yearly on May 30.)		Population in 1890 was.....	11,662

INTEREST is payable at the Ogdenburg Bank.

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.

LOANS—	When Due.	SEWER BONDS—	When Due.
CITY BUILDING—		5s, J&J, \$6,900.....	1899-1901
4 <sup>1</sup> / <sub>2</sub> ss, A&O, \$10,000.....	1899-1908	(\$2,300 due yearly on July 2.)	
(\$1,000 due yearly on Oct. 1.)		4s, J&J, 35,000.....	1912-1918
PAVING BONDS—		(\$5,000 due yearly on Jan. 1.)	
5s, July, \$8,000.....	1899-1904	WATER WORKS BONDS—	
(\$1,400 due yearly on July 1.)		4 <sup>1</sup> / <sub>2</sub> ss, J&J, \$59,500.....	1893-1903
5s, ann., \$30,100.....	1898-1904	4 <sup>1</sup> / <sub>2</sub> ss, J&J, 12,500.....	1909-1914
(\$4,300 due yearly on Nov. 1.)		Total debt Mar. 1, 1898.....	\$218,000
4s, .....	1899-1907	Water debt (included).....	72,000
(\$1,900 yearly on Feb. 1.)		Total valuation 1897.....	4,009,040
4s, F&A, \$30,350.....	1899-1906	Assessment about actual value.	
(\$3,850 yearly on April 15.)		Total tax (per \$1,000).....	\$13.80
4s, F&A, \$17,100.....	1899-1907	Population in 1898 was.....	10,787
(\$1,900 due yearly on Feb. 1.)		Population in 1890 was.....	7,358

For debts of Olean School Districts see "Additional Statements" at end of New York State.

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.—{ JOHN W. BREWER, President. }  
 { B. W. HOYE, Clerk. }

LOANS—	When Due.	3 <sup>1</sup> / <sub>2</sub> ss, J&J, \$15,000.....	
4s, .....	\$8,000.....	July 1, '03-'17	
(\$1,000 due yearly) to Jan. 1, 1899		Bonded debt June 14, '98.....	\$41,000
3 <sup>1</sup> / <sub>2</sub> ss, .....	\$20,000.....	Assessed valuation, real.....	1,465,300
(\$1,000 due yearly) to July 13, 1919		Assessed valuation, pers'l.....	218,200
5s, .....	\$2,500.....	Total valuation 1897.....	1,683,500
(\$500 due yearly) to Aug. 1, 1902		Total valuation '98 (est.).....	3,367,000
5s, .....	\$6,000.....	Population in 1890 was.....	6,272
5s, .....	4,500.....	Population in 1898 (est.).....	8,000

ONONDAGA CO.—N. GRUMBACH, Treas.

County seat is Syracuse.

LOANS—	When Due.	Tax valuation, real.....	
VOLUNTEER BONDS (refunded)—		\$99,182,444	
4s, M&S, \$25,000.....	Mar. 1, 1899	Tax valuation, person'l.....	16,572,695
4s, M&S, 20,000.....	Mar. 1, 1900	Total valuation 1897.....	115,755,139
Interest is payable at Syracuse.		Population in 1892 was.....	91,944
Total debt Feb. 1, 1898.....	\$70,000	Population in 1890 was.....	146,247

OSWEGO.—A. H. FAILING, City Chamberlain.

Oswego, in the town of Oswego, is in Oswego County.

LOANS—	When Due.	RAILROAD BONDS—	
CITY BONDS—		3 <sup>1</sup> / <sub>2</sub> ss, J&D, \$468,000.....	
4s, A&O, \$10,294.70.....	1899-1905	(\$24,000 due yearly.)	
(\$1,442.10 annually.)		3 <sup>1</sup> / <sub>2</sub> ss, A&O, \$137,000.....	
7s, J&J, \$12,000.....	1902	(\$8,000 due yearly.)	
SCHOOL BONDS—		Assessed valuat'n '98.....	\$10,185,841
3 <sup>1</sup> / <sub>2</sub> ss, .....	\$12,000.....	Tax rate (per \$1,000) '98.....	27.10
\$3,000 yearly on Oct. 1.		Population 1896 (est.).....	25,000

INTEREST is payable at the Am. Exch. Nat. Bank of New York.

TOTAL DEBT, ETC.—The total bonded debt October 1, 1898, was \$629,000. The interest and principal of railroad bonds when due are met by the tax levy of Oswego County.

OSWEGO COUNTY.—THOMAS MOORE, Treas.

County seats are Oswego and Pulaski.
LOANS— When Due.
COUNTY BONDS—
3 1/2s, \$28,000, 1899-1905
(\$4,000 due yearly on Mch. 1).

INTEREST on the funding bonds is payable New York City.

OVID.—D. P. SEELEY, Clerk.

This town is in Seneca County.
LOANS— When Due.
PENN. & SODUS BAY RR.—
7s, M & S, \$60,000, Aug. 31 1901

OYSTER BAY.—SAMUEL J. UNDERHILL, Supervisor.

This town is in Queens County.
LOANS— When Due.
Assessed val't'n, real, \$12,614,040

PEEKSKILL.—This village is in Westchester County.

LOANS— When Due.
WATER BONDS—
7s, \$150,000, 1904

PHILMONT.—JOHN L. CRANDELL, Treasurer.

This village is in Columbia County.
LOANS— When Due.
WATER BONDS—
4s, \$40,000, 1906-1925

PLATTSBURG.—A. GUIBORD, Mayor.

Clinton County.
LOANS— When Due.
RENEWAL BONDS—
4s, \$9,000, 1896 to 1905

PLYMOUTH.—This town is in Chenango County.

LOANS— When Due.
RAILROAD AID BONDS—
4s, J&J, \$41,000, Jan. 1, 1898

OPTIONAL.—All of the above bonds are subject to call.

PORT JERVIS.—{GEO. SCHOONOVER, Mayor. {GEO. M. WELLS, Village Clerk.

Port Jervis is in Orange County.
LOANS— When Due.
SEWER BONDS—
4s, F&A, \$50,000, Aug. 1, 1911

PORT RICHMOND UNION FREE SCHOOL DISTRICT NO. 6.—

This district was in the town of Northfield, Richmond County, which has now been annexed to New York City.
LOANS— When Due.
WATER BONDS—
5s, \$9,000, 1898 to 1900

POTSDAM.—{GEO. W. BIXBY, President. {S. C. CRANE, Clerk.

This village is in the town of same name in St. Lawrence County.
LOANS— When Due.
WATER BONDS—
4s, A&O, \$24,000, Apr. 1, 1899

INTEREST on the water bonds is payable at the United States Bank, New York City; on the others in Potsdam.

POUGHKEEPSIE.—ALONZO H. VAIL, Chamberlain.

This city is the county seat of Dutchess County.
LOANS— When Due.
WATER BONDS—
7s, M&N, \$410,000, May 1, '98-'13

Table with columns: LOANS—, When Due., SEWER BONDS—, HIGH SCHOOL BONDS—, BOUNTIES—, ASYLUM BONDS—

INTEREST is payable at Fallkill National Bank, Poughkeepsie.

Table with columns: TOTAL DEBT, SINKING FUNDS, ETC.—, Jan. 1, '98., Jan. 1, '97., Jan. 1, '96.

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

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 become a law. Act takes effect January 1, 1899.

Table with columns: LOANS—, When Due., ROAD BONDS—, OTHER BONDS—

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., SEWER BONDS—

INTEREST on the sewer bonds is payable at the National Commercial Bank, Albany; on all other bonds at the Albany County Bank.

RENSELAER CO.—JOHN DON, Treasurer.

Table with columns: LOANS—, When Due., WAR BONDS (renewal)—, COURT-HOUSE BONDS (reg.)—, PAVING BONDS—, SINKING FUND BONDS—, WATER BONDS (renewal)—

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.

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

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.

Table with columns: LOANS—COUNTY BONDS—, ROAD BONDS—, and FUNDING BONDS 1894—.

ROCHESTER.—{GEO. E. WARNER, Mayor. {S. B. WILLIAMS, Treasurer.

Table with columns: NAME AND PURPOSE, Interest, Principal, and Rate. Includes entries for Bridge bonds, City Hall commission, Consolidated loan, East side trunk sewer, etc.

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.

On January 1, 1898, the city had a sinking fund of \$336,261. In addition to the above debt the city had on August 1, 1898, a floating debt of \$1,497,200, consisting of outstanding notes and "contractors' acceptances," payable largely by assessments.

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.

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

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.

ROCKLAND CO.—J. M. HASBROUCK, Treas'r.

Table with columns: LOANS—JAIL BONDS—, ROAD BONDS—, and ROAD BONDS—(Con.)

ROME.—{W. J. P. KINGSLEY, Mayor. {J. H. CARROLL, Chamberlain.

Table with columns: CITY HALL BONDS—, LOANS—, and SCHOOL BONDS—.

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. {H. F. STICHEL, Clerk.

Table with columns: LOANS—, WATER BONDS—, and JAIL BONDS—.

INTEREST is payable at St. Johnsville and Kingston.

ST. LAWRENCE CO.—M. R. SACKETT, Treas.

Table with columns: COUNTY SEAT is Canton, LOANS—, COURT HOUSE BONDS—, ARMORY BONDS—, and JAIL BONDS—.

INTEREST is payable at County Treasurer's office, Gouverneur.

SALINA.—G. BAXTER, Supervisor.

Table with columns: LOANS—, SYRACUSE NORTH RR BONDS—, and JAIL BONDS—.

INTEREST is payable by the Union Trust Co., New York City.

SARATOGA CO.—B. B. GRIPPIN, Treasurer.

Table with columns: COUNTY SEAT is Ballston, LOANS—, COUNTY BONDS (1888)—, and COUNTY BONDS (1888)—(Con.)

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.

Table with columns: LOANS—, FLOATING DEBT BONDS—, SEWER BONDS—, and VILLAGE HALL BONDS—.

(For debt of Saratoga Springs "town," see additional statements end of New York State.)

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 3/4 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. {JOS. H. BERNARDI, Treasurer.

This city is situated in the county of the same name, and was incorporated in 1798.

Table with columns: LOANS—, NAME AND PURPOSE, Interest, Principal, and Rate.

Table with columns: S. & S. RR., Street Improvements, Water, and Sewer.

LOANS— NAME AND PURPOSE.	Interest—		Principal—		Outstand'g.
	Rate.	Payable.	When Due.	Outstand'g.	
Water.....1896	4	J & J	July 15, 1916	\$30,000	
do.....1886	3	M & N	Nov. 1, 1902	3,000	
do.....1886	3	M & N	Nov. 1, 1903	4,000	
do.....1889	3	F & A	Feb. 1, 1907	13,000	
do.....1889	3	F & A	Feb. 1, 1908	15,000	
do.....1889	3	F & A	Feb. 1, 1909	15,000	
do.....1886	3	M & N	Nov. 1, 1916	10,000	
do.....1898	4	J & D	June, 1917-1918	32,000	
Promissory notes.....1898	4s	May 14	{ May 14, '99-'02 } { \$2,251 26 yrly }	9,005	

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 3/4 actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per \$1,000.
1897.....	\$9,159,500	\$1,181,736	\$10,341,236	19.50
1896.....	8,973,800	1,058,036	10,031,836	.....
1895.....	8,872,750	1,110,036	9,982,786	.....
1894.....	8,852,850	608,836	9,461,686	\$18.90
1893.....	8,712,850	638,749	9,351,599	16.90
1890.....	7,636,700	567,970	8,204,670	17.30
1880.....	2,933,400	460,010	3,393,410	.....

POPULATION.—In 1892 population was 22,858; in 1890, 19,857; in 1880, 13,655; in 1870, 11,026.

SENECA FALLS.—M. C. GOULD, Supervisor.

This town is in Seneca County.

LOANS—	When Due.	Assess'd valuation, real	Assess'd valuation, pers'l.
REFUNDING BONDS:		\$3,572,440	524,250
5s, J&J, \$100,000.....	July 1, 1903		
5s, J&J, 119,500.....	July 1, 1913		
5s, J&J, 8,000.....	.....		
(Being paid \$2,000 yearly.)			
Total debt Aug. 15, 1898.....		\$229,500	

INTEREST is payable by the Metropolitan Trust Co., N. Y. City.

SING SING.—This village is in Westchester County.

LOANS—	When Due.	4s, A&O, \$100,000.....	Oct. 1, 1918
IMPROVEMENT BONDS—		4s, A&O, 30,000.....	Oct. 1, 1919
4s, M&N, \$9,658.....	1899-1908	Total debt Mar. 1896.....	\$180,000
WATER BONDS—			
4s, A&O, \$18,000.....	Oct. 1, 1899	Int. pay. at 1st Nat. Bk. Sing Sing.	
(\$2,000 due yearly) to Oct. 1, 1907		Tax valuation 1895.....	\$1,926,552
4s, A&O, \$30,000.....	Oct. 1, 1908	Population in 1890 was.....	9,352
(\$3,000 due yearly) to Oct. 1, 1917		Population in 1898 was.....	8,160

SMYRNA.—W. E. STOVER, Supervisor.

This town is in Chenango County.

LOANS—	When Due.	Assess'd valuation, pers'l.	\$56,170
REFUNDING BONDS—		Total valuation 1897.....	623,600
4s, J&J, \$45,900.....	part yearly.	Assess. supposed to be full value.	
Total debt Mar. 1, 1898.....		Tax rate (per \$1,000) '97.....	\$19.20
Bonds are tax exempt.			
Assessed valuation, real.....		Population in 1892 was.....	1,356
		Population in 1890 was.....	1,396

INTEREST is payable at Chenango National Bank, Norwich, N. Y.

SODUS.—LEWIS H. CLARK, Supervisor.

This town is in Wayne County.

LOANS—	When Due.	Sinking fund assets.....	\$73,926
SODUS POINT & SO. RR.		Net debt Jan. 1, 1898.....	\$102,673
7s, M&S, \$74,600, Sept. 1.....	1900	Assessed valuation, real.....	1,959,865
ROME WATER'N & OGD. RR.—		Assessed valuation, pers'l.....	290,415
5s, F&A, \$90,000 Feb. 1.....	1902	Total valuation 1897.....	2,250,280
(\$10,000 due yearly) to 1910		Assessment said to be full value.	
5s, F&A, \$12,000 Feb. 1.....	1911	Total tax (per \$1,000) '97.....	\$12.87
Interest is payable in N. Y. City.			
Total debt Jan. 1, 1898.....		Population in 1898 (est.).....	5,000
The sinking fund receives about \$5,000 yearly.			

SPRINGVILLE.—IRA W. SMITH, Clerk.

This village is in Erie County.

LOANS—	When Due.	WATER BONDS—	1927
School bonds.....	\$4,000	4s, \$28,000.....	
ELECTRIC LIGHT BONDS—		Total debt Feb. 1, 1898.....	\$57,500
4s, \$9,000.....		Assessed valuation 1897.....	804,325
4s, J&J, 16,500.....	1903-1927	City tax (per \$1,000) 1897.....	\$5.68
(\$660 yearly on Jan. 1)		Population 1898 (est.).....	2,062
4s, J&J, \$4,850.....	1903 to 1927	Population 1890.....	1,883
(\$194 due yearly on July 1.)			

SYRACUSE.—(JAMES K. MCGUIRE, Mayor.  
M. Z. HAVEN, City Clerk.  
E. F. ALLEN, City Treasurer.)

Syracuse is situated in Onondaga County.

LOANS—	Interest—	Principal—	When Due.	Outstand'g.	
NAME AND PURPOSE.	Rate.	Payable.	When Due.	Outstand'g.	
Railroad aid bonds—					
Syracuse & Chenango RR.....	7	J & J	Jan. 1, 1900	\$500,000	
Syracuse Northern RR.....	7	J & J	Jan. 1, 1900	500,000	
Collegiate bonds.....	7	J & D	Dec. 1, 1926	100,000	
Local improvem't bonds.....	1895	4	M & N	May 15, 1899	65,000
do do.....	1895	4	A & O	Oct. 1, 1899	30,000
do do.....	1896	4	J & D	{ Dec. 15, '98-'900 } { \$80,000 yearly. }	240,000
do do.....	1897	4	M & S	{ Sept. 1, '99 to '01 } { \$25,000 yearly. }	75,000
do do.....	1898	4	F & A	{ Feb. 1, 1899-'02 } { \$33,000 yearly. }	132,000
do do.....	1898	4			20,000
Temporary loans (advances to contractors).....				164,500	
Refunding bonds.....	1894	4	F & A	{ Feb. 1, '99-'1903 } { \$1,000 yearly. }	5,000
do do.....	1894	4	F & A	Feb. 1, 1904	28,500
School bonds.....	4	J & J	{ July 1, '94-'1900 } { \$20,000 yearly }	40,000	
do do.....	1896	4	J & D	{ Dec. 15, '98-'06 } { \$5,000 yearly. }	45,000
do do.....	4	J & J	{ Jly 1, '01 to '05 } { \$20,000 yearly }	100,000	

LOANS—	Interest—	Principal—	When Due.	Outstand'g.	
NAME AND PURPOSE.	Rate.	Payable.	When Due.	Outstand'g.	
City Hall bonds.....	1889	3	F & A	Aug. 1, 1909	\$300,000
Water loan.....	1894	4	J & J	Jan. 1, 1920	500,000
do.....	1892	3 1/2	J & J	July 1, 1920	500,000
do.....	1892	3 1/2	J & J	July 1, 1920	500,000
do.....	1893	3 1/2	J & J	July 1, 1920	500,000
do.....	1894	3 1/2	J & J	July 1, 1920	500,000
do.....	1895	.....	J & J	July 1, 1920	300,000
do.....	1890	3	J & J	July 1, 1920	500,000
do.....	1891	3	J & J	July 1, 1920	500,000
do.....	1897	3 1/2	J & J	Jan. 1, 1927	100,000
do.....	1898	3 1/2	J & J	Jan. 1, 1928	100,000

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 1890 was 88,143; in 1880 51,792; in 1897, estimated, 120,000.

TARRYTOWN.—F. A. RUSSELL, Treasurer.

This village is in Westchester County.

LOANS—	When Due.	4s, J&D, \$65,000.....	June 1, 1919
SEWER BONDS—		4s, J&D, 65,000.....	1926
4s, { M&S } \$47,000.....	1899 to 1914	Total debt Mar. 1, 1898.....	\$368,000
{ J&D } (\$3,000 due yearly).		Includ'g temporary loan of 14,000	
....., \$6,000.....	1915-1916	Assessed valuation, real.....	8,968,645
WATER BONDS—			
4s, J&D, \$58,000.....	1899	Ass'd valuation, pers'l.....	3,506,945
(\$3,000 due yearly) to 1918		Total valuation 1897.....	12,475,590
4s, \$130,000.....	June 1, 1926	Tax rate (per \$1,000) 1895.....	\$5.00
Interest on sewer bonds is payable at the Tarrytown Nat. Bank.			

THOMPSON.—THORNTON A. NIVEN, Supervisor.

This town is in Sullivan County.

LOANS—	When Due.	Assessed valuation, pers'l	\$53,100
RAILROAD BONDS—		Total valuation 1897.....	672,903
5s, M&S, \$72,000.....	Sept. 1, 1903	Equalized valuation '97.....	796,863
4 1/2s, M&S, 163,000.....	Sept. 1, 1903	Total tax (per \$1,000) '97.....	\$32.79
Total debt Aug. 1, 1897.....		Population in 1892 was.....	3,428
Assessed valuation, real.....		Population in 1890 was.....	3,462

INTEREST is paid at the Fourth National Bank of New York.

TICONDEROGA.—D. C. BASCOM, Supervisor.

This village is in Essex County.

LOANS—	When Due.	Total valuation 1898.....	\$746,610
WATER BONDS—		Tax rate (per \$1,000) 1898.....	\$36.40
4s, J&J, \$70,000.....	1898 to 1922	Village population 1890.....	2,267
Bonded debt Aug. 1, '98.....		Village population 1897 (est.).....	3,500
Assessed valuation, real.....		Town population 1890.....	3,980
Assessed valuation, pers'l.....		Town population 1897 (est.).....	5,025

TONAWANDA.—This village is in Tonawanda Town, Erie County.

VILLAGE LOANS—	When Due.	Total debt (last returns).....	\$479,556
SEWER BONDS—		Tax valuation 1896.....	4,877,907
4s, J&J, \$126,000.....	July 1, 1902-9	Assessment is 3/4 actual value.	
WATER BONDS—		Population 1890 was.....	7,145
4s, J&J, \$150,000.....	July 1, 1912	Population 1897 (estimated).....	10,000
5s, J&J, 65,000.....	July 1, 1914	Town debt 1893.....	\$39,260
STREET BONDS—		Town valuation 1893.....	8,264,118
6s, J&J, \$50,000.....	July 1, '99-1903	Town tax (per \$1,000) 1894.....	21.36
Town population 1890.....7,636			

INTEREST is payable at the Seaboard Bank, New York City  
 TONAWANDA UNION FREE SCHOOL DISTRICT No. 3.  
 —E. G. RIESTERER, Treasurer.

LOANS—	When Due.	Assessed valuation, real.....	\$4,180,000
4s, 1893, \$30,000.....		Assessed valuation, pers'l.....	422,500
4s, 1897, 42,000.....		Total valuation 1896.....	4,602,500
4s, 1897, 12,000.....		Assessment 3/4 actual value.	
Total debt Mar. 1, 1898.....		Population in 1897.....	7,580

TROY.—(FRANCIS J. MOLLOY, Mayor.  
JAMES W. COFFEY, Comptroller.)

Troy is situated in Rensselaer County.

LOANS—	Interest—	Principal—	When Due.	Outstand'g.	
NAME AND PURPOSE.	Rate.	Payable.	When Due.	Outstand'g.	
Bonds (funding).....	c 4	J & D	June 2, '99 to 1904	b140,000	
Maturing \$20,000 or \$25,000 each year.					
do do.....	r 3 1/2	F & A	Aug. 12, 1899	20,000	
do do.....	r 3 1/2	F & A	Aug. 12, 1900	2,000	
do do.....	r 3 1/2	F & A	{ Aug. 12, 1905-'07 } { \$10,000 yearly. }	30,000	
do do.....	1887 r	3 1/2	J & J	July 14, 1907	c10,000
City hall bonds.....	1876	6	J & J	July 1, '99-1901	9,000
Maturing \$3,000 each year.					
Park bonds.....	1894	3 1/2	M & N	May 1, 1909	a3,000
do do.....	1894	3 1/2	A & O	Oct. 1, 1910	a5,000
do do.....	1895	3 1/2	J & D	June 1, 1911	4,000
do do.....	1895	3 1/2	J & D	June 1, 1912-'13	2,000
do do.....	1895	3 1/2	J & D	June 1, 1914	4,000
Public building.....	1884 r	4	M & S	{ Sept. 20, '99-'1909 } { \$10,000 yearly. }	b110,000
do do.....	r	4	M & S	Sept. 20, 1910	b15,000
do do.....	1886 r	4	M & N	Nov. 20, 1911	d11,500
do do.....	1893	4	A & O	Oct. 16, 1904	8,000
do do.....	1893	4	A & O	Oct. 16, '05 to '08	40,000
(\$10,000 due yearly.)					
do do.....	1895	3 1/2	F & A	{ Aug. 1, 1905-'07 } { \$5,000 yearly. }	24,000
do do.....	1895	3 1/2	F & A	Aug. 1, 1905	10,000
do do.....	1889 r	3	A & O	Oct. 19, 1899	20,000
do do.....	..... r	3	A & O	{ Oct. 19, 1900-'02 } { \$6,000 yearly. }	18,000
do do.....	1891.	3	F & A	Feb. 17, 1901	2,605
do do.....	1891.	3	J & D	June 1, 1910	6,000
do do.....	1891.	3	J & D	June 1, 1911	6,000
High school site b'ds. 1898.....	3 1/2	M & N	1900-1908	55,500	

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstanding.
Public Improvem't, 1893.	4	A & O	Oct. 16, 1912	\$15,000
do do 1893.	4	A & O	Oct. 16, 1913	40,000
do do 1893.	4	A & O	Oct. 16, 1914	40,000
do do 1891.	3 1/2	J & D	Dec. 1, 1910	15,000
do do 1891.	3 1/2	J & D	Dec. 1, 1911	20,000
do do 1891.	3 1/2	J & D	Dec. 1, 1912	30,000
do do 1892.	3 1/2	J & D	{ Dec. 15, 1905-'11 } { \$10,000 yearly. }	70,000
do do 1892.	3 1/2	J & D	Dec. 15, 1912	5,000
do do 1894.	3 1/2	F & A	{ Aug. 1, 1909-'14 } { \$10,000 yearly. }	60,000
do do 1895.	3 1/2	J & J	Jan. 10, 1913	10,000
do do 1895.	3 1/2	J & J	Jan. 10, 1914	8,000
do do 1895.	3 1/2	F & A	Aug. 1, 1915	25,000
do do 1890.	3	M & S	Sept. 1, 1900	10,000
do do 1890.	3	M & S	Sept. 1, 1901	10,000
do do 1890.	3	M & S	Sept. 1, 1902	20,000
do do 1890.	3	M & S	Sept. 1, 1903	20,000
do do 1890.	3	M & S	Sept. 1, 1904	16,000
do do 1891.	3	J & D	{ Dec. 1, 1905-'08 } { \$10,000 yearly. }	40,000
do do 1891.	3	J & D	June 15, 1908	10,000
do do 1891.	3	J & D	June 15, 1905	10,000
do do 1891.	3	J & D	June 15, 1906	10,000
do do 1890.	3	J & D	Dec. 1, 1909	8,000
do do 1890.	3	J & D	Dec. 1, 1909	750
do do 1891.	3	M & S	Sept. 1, 1908	10,000
do do 1891.	3	M & S	Sept. 1, 1909	20,000
do do 1896.	3 1/2	J & D	{ Dec. 1, 1915-'16 } { \$24,000 yearly. }	48,000
do do 1897.	3 1/2	J & D	Dec. 15, 1916	23,500
Rensselaer St. imp. 1895.	3 1/2	M & N	{ Nov. 1, 1900-'04 } { \$5,000 yearly. }	25,000

**WATER WORKS BONDS:—**

Issue of May 1, 1879. ....c\* 5 M & N May 1, '00 to 1902 a20,000

Maturing \$10,000 each even year.

do Aug. 1, 1879. c\* 4 1/2 F & A Aug. 1, '01-1904 d15,000

Maturing \$7,500 every third year from 1901 to 1904.

do do c\* 4 1/2 F & A Aug. 1, 1907-'19 40,000

Maturing \$8,000 every third year from 1907 to 1919

do April 1, 1880. c\* 3 1/2 A & O Apr. 1, 1899 b5,000

do do c\* 3 1/2 A & O Apr. 1, 1900 b10,000

do do c\* 3 1/2 A & O Apr. 1, 1901 b10,000

do August 1, 1881. c\* 3 1/2 F & A { Aug. 1, 1909 to 1900 }  
{ \$5,000 yearly. } b10,000

do May, 1883. c\* 3 1/2 M & N { May 1, 1910 to '19 }  
{ \$5,000 yearly. } b50,000

do June 2, 1884. r 4 J & D June 1, 1903 e5,000

do do r 4 J & D June 1, 1904 e5,000

do do r 4 J & D June 1, 1905-'09 e40,000

Maturing \$10,000 yearly, omitting 1907.

do of Novem. 2, 1885. r 3 1/2 M & N Nov. 1, 1911 a5,000

do do r 3 1/2 M & N Nov. 1, 1912 a5,000

do do r 3 1/2 M & N Nov. 1, 1914 a7,500

do do r 3 1/2 M & N Nov. 1, 1915 a7,500

do do r 3 1/2 M & N Nov. 1, 1917 a1,000

do of Feb., 1896. .... 3 1/2 F & A Feb. 1, 1903 5,000

do do 3 1/2 F & A Feb. 1, 1907 5,000

a Bonds for \$1,000 each. b Bonds for \$5,000 each. c Bonds for \$10,000 each. d Bonds for \$50,000, etc. y Bonds for \$1,000 and \$10,000

INTEREST is paid at office of City Chamberlain.

**TOTAL DEBT, SINKING FUND, ETC.—**

	Mch. 1, '98.	Mch. 1, '97.	Mch. 1, '96.	Mch. 1, '95.
Total municipal debt.	\$1,172,265	\$1,193,265	\$1,213,265	\$1,178,266
Sink. funds, cash, etc.	66,489	71,385	68,957	65,516
Net municipal debt.	\$1,105,776	\$1,121,880	\$1,144,308	\$1,112,750
Water debt additional	273,500	283,500	303,500	311,000
Sinking funds, etc.	51,268	42,194	43,406	42,463
Net water debt.	\$222,232	\$241,306	\$260,094	268,537

**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.

Years.	Real.	Personal.	Total.	Rate of Tax per \$1,000.
1898.....	\$42,494,633	\$5,282,425	\$47,777,058	\$17-26
1897.....	42,411,511	5,368,077	47,779,588	17-26
1896.....	42,535,685	5,133,025	47,668,710	19-48
1895.....	42,566,736	5,392,051	47,958,787	19-86
1890.....	41,851,392	5,198,587	47,049,979	18-45
1888.....	42,454,445	5,598,427	48,052,872	17-20

The tax rate for 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 1898 estimated 67,000.

**TRUXTON.**—A town in Cortland County.

**LOANS.**—When Due. Assessed valuation, real. \$391,775

N. Y. & O. MID. RR. BONDS.—Assessed valuation, pers'l 34,175

4s. J&J, \$112,200..... July 15, 1912 Total valuation 1897..... 425,950

Subject to call after July 15, 1902 Assessment about 3/4 actual value.

**TOWN BONDS.**—Total tax (per \$1,000) 1897. \$24.33

4s. J&J, \$2,000..... July 15, 1899 Population in 1892 was..... 1,265

Bonded debt (last returns) \$123,400 Population in 1890 was..... 1,328

INTEREST on the railroad bonds is payable at the First National Bank of Cortland; on other bonds at the Cortland Savings Bank.

**ULSTER CO.**—County seat is Kingston.

**LOANS.**—When Due. Bonded debt Nov. 1, '97 \$733,220

COURT HOUSE BONDS, 1895. (ref.) Assessed valuation, real 27,242,282

4s. M&S, \$69,000..... 1899-1920 Assessed val'n, pers'l. 3,125,773

(\$3,000 due yearly on Mar. 1.) Total valuation 1897. 30,368,055

4s. M & S, \$72,000..... Mar. 1, 1899 Population in 1898 (est'd) ..88,000

(\$3,000 due yearly) to Mar. 1, 1922 Population in 1890 was.....87,062

4s. M&S, \$32,000..... Mar. 1, 1923 Population in 1880 was.....85,838

**COUNTY BONDS.**—

4s. M&S, \$75,000..... Mar. '99-'23 (\$3,000 yearly)

**TAX FREE.**—The court house bonds are exempt from taxation.

**UTICA.**—T. E. KINNEY, Mayor. JOHN A. CANTWELL, City Clerk.

This city is in Oneida County.

**LOANS.**—When Due. RAILROAD AID BONDS.—

7s. .... \$200,000..... July 1, 1901

4s, ann., 32,406..... 1899-1904 (1/2 annually.)

**PUBLIC IMPROVEMENT.**—

4s, .... \$153,000..... 1897 to 1916

4s, .... 4,670..... 1898 and 1899

4s, .... 20,000..... 1899-1900

**LOANS.**—When Due. BRIDGE BONDS.—(Con)

4s. .... \$4,000 ..... Nov., '99-'02

4s. .... \$8,000..... 1898 and 1899 LOCAL ASSESSMENTS—

4s. .... 5,000..... 1898-1902 4s. .... \$96,685... part yearly.

4s. .... 10,000..... 1898-1907 Total debt Sept. 1, 1898. \$519,593

Utica holds against its railroad bonds an equal amount of railroad stock, which returns dividends of 5 per cent.

INTEREST is payable in Utica at the City 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.

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per \$1,000.
1897.....	\$32,014,624	\$8,642,398	\$40,657,022	22-02
1896.....	16,437,262	7,613,826	19,051,088	27-23
1895.....	16,548,046	2,630,263	19,178,309	.....
1890.....	16,461,052	2,330,606	18,791,658	.....
1880.....	16,998,760	2,476,800	19,475,560	.....

**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.

This town is in Delaware County.

**LOANS.**—When Due. Assessed valuation, real. \$1,550,829

RR. AID BONDS (reg.)—Assessed valuation, pers'l. 430,750

4s. F&A, \$90,000..... Feb. 1, 1899 Total valuation 1897..... 1,981,579

(\$6,000 due yearly) to Feb. 1, 1913 Total tax (per M.) 1897..... \$11.72

3 1/2s. F&A, \$30,000..... Feb. 1, 1909 Population in 1890 was..... 4,543

(\$6,000 due yearly) to Feb. 1, 1913 Population in 1880 was..... 3,544

Total debt Jan. 1, 1898. \$126,000

The four per cents are payable to the Union Dime Savings Bank, N. Y.

**WALTON SCHOOL DISTRICT.**—ALBERT D. PEAKE, President Board of Education

**LOANS.**—When Due. Total debt July 1, 1898. \$32,000

BUILDING BONDS—Assessed valuation, real..... 1,00,000

4s. J&J, \$22,000..... July 1, '99-'02 Assessed val'n, personal. 150,000

REFUNDING BONDS—Total valuation 1898..... 1,150,000

4s. J&J, \$10,000..... July 1, 1914 Assessment abt. 40% actual value.

(\$2,000 due yearly) to July 1, 1918. Population in 1897 (est'd.) 3,900

Six thousand dollars of the building bonds matures in 1899 and 1900 and \$5,000 each year in 1901 and 1902.

INTEREST is payable at the Chase National Bank, New York City.

**WARSAW.**—WM. E. WEBSTER, Mayor. FRED. LESTER, Treasurer.

The town of Warsaw, containing the village of the same name, is situated in the county of Wyoming.

**LOANS.**—When Due. Village debt Sept. 1, '98. \$75,000

RAILROAD AID LOAN—Tax valuation, real..... 1,678,665

3 1/2s. J&J, \$84,000..... July 1, 1902 Tax valuation, personal. 294,000

(Subject to call.) Total valuation 1897..... 1,972,665

**VILLAGE WATER BONDS.**—Assessment about 4-5 actual value.

4s. J&J, \$75,000..... 1910 to 1925 Total tax (per \$1,000)..... \$8.71

\$15,000 in 1910, 1915 and 1925, Population in 1890 was..... 4,468

\$30,000 in 1920. Population in 1892 was..... 4,811

Town debt Sept. 1, '98. \$84,000 Population in 1896 was..... 4,443

**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, Chamberlain.

This city is in Jefferson County.

**LOANS.**—When Due. WATER BONDS.—

CITY BONDS—7s. M&S, \$50,000..... Part yearly

4s. \$25,000..... 1898-1904 5s. M&S, 45,000..... Part yearly

4s. 6,574..... 1898-1900 4s. M&S, 85,000..... Part yearly

3 3/8s. 40,000..... 1905-1914 3 1/2s. M&S, 15,000..... Part yearly

4s. 13,000..... 1907-1919 3s. M&S, 40,000..... Part yearly

4s. 47,000..... 1915-1925 Total debt Mar. 20, 1898. \$531,574

**CITY HALL, 1896.**—Water debt (included)..... 235,000

4s. .... \$40,000..... 1926 to 1930 Assessed valuation, real 7,111,000

(\$8,000 due yearly.) Ass'd valuation, pers'l. 2,215,000

**FUNDING BONDS.**—Total valuation 1897..... 9,326,000

3 1/2s. .... \$125,000. Feb. 1, 1900-'24 Assessment about 3/4 actual value.

(\$5,000 yearly.) Population 1898 (local est.) 22,000

Population in 1890 was..... 14,725

INTEREST is payable at American Exchange National Bank of New York City, or in Watertown.

**WATERVLIET.**—JAS. H. BOYLAND, Chamberlain.

This city is in Albany County.

**LOANS.**—When Due. ELECTRIC LIGHT BONDS.—

PAVEMENT BONDS—4s. .... \$12,000..... July 1, 1899

4s. A&O, \$272,000..... 1898 to 1914 (\$4,000 due yearly) to July 1, 1901

(Part due yearly on Oct. 1.) Bonded debt Aug. 1, '98 \$441,000

**SEWER BONDS.**—City has no floating debt.

4s. M&S, \$74,000..... 1898 to 1906 Tax valuation, real..... 4,447,006

(Part due yearly on Sept. 1.) Tax valuation, personal 141,000

**SCHOOL BONDS.**—Total valuation 1898..... 4,588,006

4s. J&D, \$53,000..... June, 1899 Assessment about actual value.

(\$5,000 due yearly) to June, 1908. Total tax (per \$1,000) '98. \$20.40

Population in 1890 was..... 12,967

Population in 1898 (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. SCHOOL BONDS.—

Town Debt. \$2,500.....

RAILROAD AID LOAN—Town debt Aug. 10, '97. \$160,261

3 1/2s. F&A, \$150,000..... '98 to '10 Village debt Aug 1, '97. 16,000

**BRIDGE BONDS.**—Assessed valuation, real..... 1,585,865

..... \$10,261..... Assessed val'n, pers'l. 207,093

**Village Debt.**—Total valuation 1897..... 1,792,958

**WATER LOAN.**—Assessment about 3/4 actual value.

3 1/2s. M&N, \$13,500..... Nov. 1, 1907 Total tax (per \$1,000) '97 \$48.64+

Subject to call after Nov. 1, 1892

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—		GENERAL PURPOSES—(Con.)—	
When Due.			
4s, J&D, \$64,978.....	June 1, 1900	3½s, J&D, \$20,000...	1905
(\$10,000 due yearly to June 1, 1905)		4s, J&D, 20,000...	1898
COUNTY JAIL BONDS—		4½s, J&D, 10,000...	1898
4s, J&J, \$30,000.....	1906-1908	4s, J&D, 25,000.....	June 1, 1911
(\$10,000 yearly on July 1.)		((\$10,000 due yearly) to June 1, '13)	
GENERAL PURPOSES—		4s, J&D, \$20,000.....	June 1, 1915
3½s, J&D, \$17,000.....	June 1, 1899	Bond debt Apr. 1, '98	\$221,000
4s, J&D, 10,000.....	1899	Tax valuation, real.....	168,034,356
4s, J&D, 12,000.....	1900	Tax valuation, pers.....	24,037,229
3½s, J&D, 25,000.....	1901	Total valuation 1897.....	192,091,585
3½s, J&D, 10,000.....	1902	Assessment at about actual value.	
3½s, J&D, 15,000.....	1903	Population in 1892 was.....	145,106
3½s, J&D, 25,000.....	1904	Population in 1890 was.....	146,772

INTEREST is payable by County Treasurer at White Plains.

**WHITEHALL.—{ E. C. PRATT, Mayor. A. R. STEVENS, Clerk.**

This village is in the town of Whitehall and in Washington County.

LOANS—		Sinking fund, etc.....	
When Due.			
REFUNDING WATER BONDS—		Net debt Apr. 1, 1898.....	73,379
3½s, \$24,000 May 1, 1899-22		Tax valuation, real.....	684,740
(\$1,000 due yearly on May 1.)		Tax valuation, personal.....	192,230
WATER BONDS—		Total valuation 1897.....	882,970
4s, A&O, \$25,000.....	Apr. 15, 1904	Assessment about ¾ actual value.	
4s, A&O, 25,000.....	Apr. 1, 1914	Total tax (per \$1,000).....	\$47.50
Bonded debt Apr. 1, 1898.....	\$72,000	Population in 1890 was.....	4,434
Floating debt.....	3,379	Population in 1880 was.....	4,270
Total debt Apr. 1, 1898.....	75,379	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.

LOANS—		Total debt Sept. 1, 1898.....	
When Due.			
WATER BONDS—		Tax valuation 1898.....	11,000,000
4s, F&A, \$130,000, Aug. 1, 1914-28		Population 1898 (estimated).....	9,000
(\$4,000 in 1914 & \$9,000 yearly to Aug. 1, 1928.)			

**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—		Ass'd valuation, pers'l....	
When Due.			
RAILROAD-AID BONDS—		Total valuation 1897.....	1,058,250
5s, Apr. 1, \$64,000.....	April 1, 1899	Assessment is 9-10 actual value.	
(\$4,000 due yearly) to April 1, 1914		Total tax (per \$1,000) '97.....	\$12.44
Total debt Apr. 1, 1898.....	\$64,000	Population in 1892 was.....	1,995
Assessed valuation, real.....	1,001,530	Population in 1890 was.....	1,969

**YONKERS.—{ LESLIE SUTHERLAND, Mayor. JOHN H. KEELER, Deputy Clerk.**

Yonkers is in Westchester County.

LOANS—		LOANS—	
When Due.		When Due.	
ASSESSMENT BONDS—		PUBLIC BUILD'G & DOCK—(Con.)—	
4s, \$149,000.....	Feb. 1, 1899	4s, \$100,000.....	1902 to 1911
4s, 34,000.....	Feb. 1, 1900	(\$10,000 due yearly.)	
4s, 2,000.....	1901	REDEMPTION BONDS—	
4s, 55,000.....	Feb. 1, 1901	4s, \$25,000.....	Feb. 1, 1899
CONSOLIDATION BONDS—		4s, 50,000.....	Feb. 1, 1900
7s, A&O, \$60,000.....	Apr. 1, 1899	4s, 60,000.....	Feb. 1, 1901
(\$30,000 due yearly) to Apr. 1, 1900		SCHOOL BUILDING—	
7s, A&O, \$70,000.....	Apr. 1, 1901-2	3½s, A&O, \$175,000.....	Apr. '99-1976
CREMATORY BONDS—		(\$5,000 due yearly on Apr. 1.)	
4s, A&O, \$6,500.....	1899-1905	4s, \$210,500.....	Apr. 1, 1913 to '55
(\$1,000 due yearly on Apr. 1.)		3½s, A&O, 28,500.....	1913-81
DEFICIENCY BONDS—		STREET IMPROVEMENT—	
4s, \$20,000.....	Mar. 1, '99 to 1900	4s, \$30,000.....	1899-1901
FIRE DEPARTMENT—		(\$10,000 due yearly.)	
4s, A&O, \$15,000.....	Apr. 1, '99 to '01	TAX RELIEF—	
PAVING BONDS—		4s, \$200,000.....	May 1, 1899
4s, \$41,764.....	Mar. 1, '99 to '05	4s, 150,000.....	May 1, 1900
4s, 80,000.....	Mar. 1, '93 to '06	WATER WORKS—	
4s, 262,558.....	Apr. 1, '99 to '25	7s, \$625,000.....	Apr. 1, 1903 to '14
PUBLIC BATH BONDS—		5s, 30,000.....	Apr. 1, 1909 to '12
4s, \$20,000.....	1900, '05, '10, '15	4s, 750,000.....	Apr. 1, 1912 to '22
(\$5,000 each payment.)		3½s, 20,000.....	Apr. 1, 1917
PUBLIC BUILDING AND DOCK—		NORTH BROADWAY BONDS—	
6s, A&O, \$5,000.....	Apr. 1, 1899	4s, A&O, \$25,000.....	Apr. 1, '99-1903
4s, A&O, 11,200.....	Apr. 1, 1900-2	(\$5,000 each year.)	

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 July 1, 1898, was \$3,253,522, sinking fund assets, \$238,000; net debt, \$3,015,522. Tax relief bond raised by taxation, \$350,000.

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:

Years—	Real Estate.	Personal Property.	Total Assessed Valuation.	Average Rate of Tax per \$1,000.
1897.....	\$30,711,880	\$3,155,974	\$33,867,854	\$22.2998
1896.....	29,545,945	334,235	29,880,180	25.3486
1890.....	22,574,226	398,240	22,972,466	17.3902
1880.....	10,024,677	430,295	10,454,972	

POPULATION.—In 1892 the population was 31,419; in 1890 it was 32,033; in 1880 it was 18,892; in 1898 (estimated) 43,000.

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.

**ADDITIONAL STATEMENTS.**

In the table below we give statistics regarding civil divisions in the State of New York which have an indebtedness of over \$10,000, and which are not represented among the foregoing detailed reports. We add the population from the U. S. Census of 1890.

	Total Debt.	Inter-est.	Maturity.	Assessed Valuation.	Popula-tion.
Angelica (T.), Allegany Co..	40,000	4	'98-'25	630,030	1,749
Angelica (V.), Allegany Co.	30,000	4	1927	225,006	953
Antwerp (T.), Jefferson Co..	15,000	3½	'07-'21	1,471,550	3,095

	Total Debt.	Inter-est.	Maturity.	Assessed Valuation.	Popula-tion.
Arverne-by-the-Sea (Village), Queens Co.....	166,000	5	'15-'27		
Attica (Town), Wyoming Co.	28,700	4&5		1,373,031	3,002
Bradford (T.), Steuben Co.	14,000	7	1902	316,850	765
Canandaigua (V.), Ontario Co.	130,000	4	1915	3,328,060	8,229
Cattaraugus (Village), Cattaraugus Co.....	22,000	4	1914		878
Champlain (V.), Clinton Co.	20,000	4½	'22-'26		1,275
Chautauqua (Town), Chautauqua Co.....	20,000	..	'99-'02	2,021,020	3,259
Cherry Creek (Town), Chautauqua Co.....	49,000	4	'09-'27	472,596	1,481
Clinton Spgs (V.), Ontario Co.	50,000	4	1916	651,820	1,046
Clinton County.....	20,000	4	'99-'02	7,460,790	4,637
Clinton County.....	15,000	7	'99-'01	2,343,455	9,500
Covert (Town), Seneca Co.	50,000	7	1901	1,409,345	1,963
Covington (T.), Wyoming Co.	12,000	4½		573,124	1,151
Ellenville (V.), Ulster Co.	13,500	3½	1907	300,000	2,998
Enfield (T.), Tompkins Co.	16,800	7	1901	583,646	1,363
Franklinville (Village), Cattaraugus Co.....	32,000	4	'98-'10		1,021
Freeport (V.), Queens Co.	55,750	5	'99-'19		
Gainesville (T.), Wyoming Co.	16,000	4½		1,087,278	2,166
Geneva (City), Ontario Co.	230,000	4	'16&'26	5,850,010	7,557
Geneva (Town), Ontario Co.	31,303	7	'98-'01		8,877
Geneva Classical School District, Ontario Co.....	35,500	4&5	'99-'09		
Gowanda (V), Cattaraugus Co.	18,000	4			
Greene (T.), Chenango Co.	198,700	7		1,652,780	3,164
Greenburg (Town), Westchester Co.....	167,000	..			11,613
Groton (V.), Tompkins Co.	26,600	3½	1928		1,280
Groton (T.), Tompkins Co.	15,000	7	1900	1,467,140	3,572
Guilford (T.), Chenango Co.	27,000	4		1,171,183	2,236
Hastings (T.), Oswego Co.	43,000	3½-4		823,150	2,364
Hounsfield (T.), Jefferson Co.	41,000	4		1,399,540	2,651
Irvington (Village), Westchester Co.....	32,400	4	'99-'07	3,057,434	2,299
Islip S. D. No. 1, Suffolk Co.	30,000	4	'99-'29	2,063,000	2,290
Ithaca S. D., Tompkins Co.	12,000	4	1908		
Jamaica (Town), Queens Co.	494,000	4	'98-'19		14,441
Jamaica (V.), Queens Co.	910,000	4	1918		5,361
Jefferson County.....	20,000	4	'99-'02	36,963,349	68,806
Keeseville (V.), Clinton Co.	17,000	5	'98-'14		2,103
Lewiston (T.), Niagara Co.	188,000	4½&5		1,572,342	2,577
Liberty (V.), Sullivan Co.	32,500	..		353,650	700
Little Valley (Village), Cattaraugus Co.....	20,500	4	'07-'16		698
Livingston County.....	30,000	4½	'00-'05	26,348,000	37,801
Manlius (T.), Onondaga Co.	100,000	7	1900	2,776,310	5,453
Middlebury (T.), Wyoming Co.	20,000	4½		851,047	1,781
Napies (Town), Ontario Co.	50,000	7	1902		2,455
Napies (V.), Ontario Co.	24,000	4	1915	358,280	1,286
New Berlin (T.), Chenango Co.	54,500	4		1,076,935	2,427
Newfane (T.), Niagara Co.	73,000	5	'99-'23	1,340,173	3,170
Newfield (T.), Tompkins Co.	45,800	7	1901	1,021,380	2,214
Newtown (T.), Queens Co.	1,021,000	4-5-6	'98-'27		17,549
North Olean (Village), Cattaraugus Co.....	17,000	5	'99-'15		
Norwich (T.), Chenango Co.	30,000	4	'99-'01	2,827,203	6,524
Olean (City), School District No. 1, Cattaraugus Co.	59,675	4½	'98-'15		
Olean (Town), School District No. 1, Cattaraugus Co.	14,825	4½	'98-'15		
Oneonta S. D. No. 5, Otsego Co.	24,000	4	'99-'11	1,622,651	7,700
Ontario County.....	15,000	4	'99-'01		48,453
Otselic (T.), Chenango Co.	61,900	4		449,615	1,284
Owego (Town), Tioga Co.	52,000	4	'99-'06	5,110,285	9,008
Parish (Town), Oswego Co.	24,000	3½		407,406	1,770
Pathogue (V.), Suffolk Co.	2,000	0	1900-'09	2,575,100	2,600
Perry (Town), Wyoming Co.	69,900	7	1900	1,730,595	2,928
Phelps (Town), Ontario Co.	33,500	4&7	'98-'17		5,086
Philadelphia (Town), Jefferson Co.....	25,000	7		1,182,590	1,662
Plattsburgh (T.), Clinton Co.	15,000	7	'99-'01	2,343,455	9,500
Randolph (Village), Cattaraugus Co.....	20,000	5	'00-'20		1,201
Ridgeway and Shelby School Dist. No. 12, Orleans Co.	19,000	6	'99-'17		
Ridgeway and Shelby School Dist. No. 12, Orleans Co.	19,000	6	'98-'16		
Richland (T.), Oswego Co.	54,000	3½		1,786,548	3,771
Richmond Hill (Village), Queens Co.....	335,000	4	'16-'81		626
Richmondville (V.), Schoharie Co.....	28,000	3½			663
Rockaway Beach (Village), Queens Co.....	57,000	5	'02-'20		1,502
Rockville Centre (Village), Queens Co.....	31,500	4	'99-'25		
Rouses Pt. (V.), Clinton Co.	38,000	4	'09-'12		1,856
Rutland (T.), Jefferson Co.	11,600	4	'99-'09	998,390	1,798
Salamanca (Town), Cattaraugus Co.....	22,000	5	'98-'08	1,156,105	4,572
Saratoga Lake, Franklin Co.	40,000	5	'22&'26	415,000	768
Saratoga (T.), Saratoga Co.	80,000	4½		1,461,815	3,835
Saratoga Springs (Town), Saratoga Co.....	75,500	4&5	'99-'16	7,483,760	13,171
Schoharie (T.), Schoharie Co.	16,500	4		1,357,954	2,944
Schoroeppl (T.), Oswego Co.	39,000	5&7		1,386,790	3,026
Sea Cliff (V.), Queens Co.	52,500	5	'01-'21		
Seneca (Town), Ontario Co.	15,696	7	'98-'07		2,690
Sharon (T.), Schoharie Co.	39,000	3½&3½			2,202
Sharon Springs (V.), Schoharie Co.....	36,000	3½			622
Sherburne (V.), Chenango Co.	41,000	3½&5	Part yrly.	500,000	960

Queens Co Sch. Dist. (Con.)	Total Debt.	Inter-est.	Maturity.	Assessed Popula-tion.
	\$			1890.
Hempstead S. D. No. 23	160,500	5		
Hempstead S. D. No. 24	10,000	5	'03-'12	
Hempstead S. D. No. 27	17,000	5	'17-'33	
Jamaica S. D. No. 1	50,000	4½	'27-'76	
Jamaica S. D. No. 2	25,000	5	'05-'29	
Jamaica S. D. No. 3	14,000	5	'04-'14	
Jamaica S. D. No. 4	110,000	4½	'00-'49	
Jamaica S. D. No. 5	10,000	4	'99-'08	
Jamaica S. D. No. 7	305,816	4½		
Jamaica S. D. No. 8	117,500	4½	'98-'54	
Newtown S. D. No. 1	53,000	4	'01-'27	
Newtown S. D. No. 2	38,500	5	'99-'18	
Newtown S. D. No. 3	19,050	5	1917	
Newtown S. D. No. 4	11,200	5	'99-'16	
Newtown S. D. No. 5	59,600	4½&5	'99-'27	
Newtown S. D. No. 10	30,000	5	'01-'20	
Newtown S. D. No. 11	10,000	6	'05-'14	
Newtown S. D. No. 14	18,500	4½&5	'99-'22	
Oyster Bay S. D. No. 5	36,500	4½&5	'98-'40	

\* Population estimated.

# 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. '99) 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 1833 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.

NAME AND PURPOSE.	Interest.	Principal.
	Rate, Payable.	When Due, Outstanding.
War loan	6 J & J	Jan. 1, 1899 \$123,000
do	6 J & J	Jan. 1, 1902 71,000

**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:  
 Nov. 1, 1897.....\$394,000 Nov. 1, 1894.....\$735,400  
 Nov. 1, 1896.....593,400 Nov. 1, 1893.....837,400  
 Nov. 1, 1895.....660,400 Nov. 1, 1880.....1,996,300

In addition to the bonded debt the Treasurer and Comptroller have issued certificates to the commissioners of the Agricultural College for \$48,000, 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.

**ASSESSED VALUATION.**—The assessed valuation, etc., has been:  
 1897....\$812,609,090 1892....\$742,759,082 1882....\$535,467,876  
 1896....794,428,048 1890....649,979,700 1880....518,617,518  
 1895....786,998,070 1888....603,676,953 1878....531,851,849  
 1894....774,398,332 1886....573,256,303 1876....596,833,707  
 1893....768,295,274 1884....554,828,114 1874....619,057,903

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 1895, 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.....	489,553	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. In 1898 a bill permitting investments in bonds of boroughs and townships passed the Legislature, but failed to receive the approval of the Governor. 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.	Interest payable at Treas. office.
FIRE BONDS—		
5s, A&O, \$10,000.....	Oct. 1, 1915	Bonded debt Apr. 19, '98. \$276,000
WATER BONDS—		Floating debt (add'l) a. 53,467
5s, J&D, \$60,000.....	June 1, 1915	Tax valuation, real..... 3,246,700
Subject to call after June 1, 1900		Tax valuation, personal. 358,800
5s, J&D, \$10,000.....	June 1, 1917	Total valuation 1897..... 3,605,500
5s, J&D, 50,000.....	June 1, 1924	Assessment $\frac{1}{2}$ to $\frac{1}{2}$ actual value.
5s, J&D, 48,000.....	Dec. 1, 1926	Total tax (per \$1,000) '98. \$23.00
4s, semi an., 22,000.....	1927	Population of township 1890. 8,333
Road bonds.....	\$25,500	Population of township 1880. 4,187
School bonds.....	60,500	Populat'n of boro' 1897 (est.) 3,800

TAX FREE.—All bonds issued by this borough are tax exempt.

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.....
SCHOOL BONDS—		\$5,840,390
5s, semi-ann., \$65,000.....	1910-1942	Assess. is about 50% actual value.
(\$2,000 due yearly on June 20)		Tax rate (per \$1.00)..... \$22.50
Total debt Feb. 1, 1897.	\$91,000	Population 1896 (est.)..... 12,000

ATLANTIC CITY.—{ F. P. STOY, Mayor.  
                      { A. M. HESLON, Comptroller.

This city is in Atlantic County.

LOANS—	When Due.	CITY HALL BONDS—
CITY BONDS—		4 $\frac{1}{2}$ s, J&D, \$10,000..... 1899
5s, M&N, \$3,331.....	1904	4 s, J&D, 13,000..... 1900
5s, J&J, 6,500.....	1905	5s, F&A, 1,000..... 1900
CITY IMPROVEMENT BONDS—		Bond. debt Aug. 1, '98. \$1,137,408
5s, M&S, \$33,000.....	1901	Floating debt..... 50,000
(\$11,000 due every 5 yrs.) to 1911		Total debt Aug. 1, 1898 1,187,408
4 $\frac{1}{2}$ s, M&N, \$40,000.....	1906	Sinking fund, etc..... 79,577
4 $\frac{1}{2}$ s, M&N, 40,000.....	1911	Net debt Aug. 1, 1898. 1,107,831
4 $\frac{1}{2}$ s, M&N, 50,000.....	1916	Tax valuation, real..... 12,453,415
4 $\frac{1}{2}$ s, A&O, 24,000.....	1918	Tax valuation, person'l 1,121,930
ROAD IMPROVEMENT BONDS—		Total valuation 1898. 13,575,345
4 $\frac{1}{2}$ s, J&D, \$5,000.....	June 1, 1903	Assessment about $\frac{1}{2}$ actual value.
WATER BONDS—		Tot. tax rate (p. \$1,000) '97. \$25.20
5s, J&D, \$775,000.....	1925	Population in 1895 was..... 18,329
4 $\frac{1}{2}$ s, M&S, 100,000.....	1926	Population in 1890 was..... 13,055
4 $\frac{1}{2}$ s, J&J, 12,000.....	1917	

The permanent population, according to local figures, is 23,000, increased in summer months to 150,000.

ATLANTIC HIGHLANDS.—THOS. H. LEONARD, Mayor; N. H. ROBERTS, Treasurer.

This Borough is in Monmouth County.

LOANS—	When Due.	Tot. bor'gh debt Jan. 1, '98. \$115,000
REFUNDING WATER—		Bonds are exempt from taxation.
4 $\frac{1}{2}$ s, J&J, g., \$60,000.....	July 1, 1928	Assessed valuation, real. 1,300,325
REFUNDING SEWER—		Assessed valuat'n, pers'l. 196,850
4s, J&J, g., \$39,000.....	July 1, 1928	Total valuation 1897..... 1,497,175
ELECTRIC-LIGHT BONDS—		Tax rate (per \$1,000) 1898. \$24.94
5s, M&N, \$15,000.....	May 15, 1906	Population in 1890 was..... 945
SCHOOL DISTRICT BONDS—		Population in 1896 was (est.) 2,000
5s, \$30,000.....	1905 to 1919	
	(\$2,000 due yearly.)	

BAYONNE.—{ EGBERT SEYMOUR, Mayor.  
                  { W. C. HAMILTON, Clerk.

This city is in Hudson County. The city has issued the present year \$50,000 4 per cent street improvement bonds due in 1904 and \$100,000 4 $\frac{1}{2}$  per cent school bonds due in 1918. We are unable to obtain from the city officials any statement of the city's debt, but take the following from a report made January 1, 1897, to the New Jersey State authorities.

FINANCIAL STATEMENT.

LOANS—	Amount.	Floating debt.....
City of Bayonne bonds.....	\$354,500	\$137,649
Funded assessm't bonds.....	118,000	Total debt..... 1,691,649
Funded road const'n bds.....	40,000	Sinking funds..... 55,891
Funded tax bonds.....	165,000	Net debt Jan. 1, 1897..... 1,635,958
Improvement bonds.....	355,000	Tax valuation, real..... 11,921,970
Refunded assess't bonds.....	337,000	Tax valuation, personal. 705,875
Road bonds.....	39,000	Total valuation 1898. 12,627,845
Tax bonds.....	14,000	Assessment about $\frac{1}{2}$ actual value.
Township bonds.....	500	Total tax (per \$1,000)..... \$23.50
Water bonds.....	131,000	Population in 1890 was..... 19,033
New bonds (1897).....	16,000	Population in 1880 was..... 9,372
Bonded debt Jan. 1, '97. 1,554,000		Population in 1896 (est.) 25,000

Of the bonded debt, \$3,000 bears 7 per cent interest; \$4,000 bears 6 per cent; \$1,380,000 bears 5 per cent; \$149,500 bears 4 $\frac{1}{2}$  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, \$48,000; 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.

LOANS—	When Due.	Total debt 1897.....
SIDEWALK BONDS—		\$147,000
..s.....	\$8,500.....	Water debt (included)..... 15,000
WOODSIDE (TWP.) BONDS—	1904	Sinking fund..... 7,809
6s, J&D, \$8,500.....	June 1, 1900	Net debt 1897..... 139,191
(Subject to call at any time.)		Tax valuation, real..... 1,829,650
IMPROVEMENT BONDS—		Tax valuation, personal 173,300
4s, J&D, \$50,000.....	Dec. 1, 1919	Total valuation 1898..... 2,002,950
(Subject to call after Dec. 1, 1909)		Assessment is $\frac{1}{2}$ to $\frac{1}{2}$ actual value.
4s, \$65,000.....	July 1, 1925	Total tax (per \$1,000) '97. \$22.60
Subject to call after July 1, 1915		Population 1890 was..... 3,487
4 $\frac{1}{2}$ s, .....	\$10,500	Population 1894 (estimated) 5,000

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.

LOANS—	When Due.	Tax valuation, real.....
BOUNTY BONDS (\$500)—		\$23,803,247
7s, Jan., \$34,000.....	1899 to 1905	Tax valuation, person'l 2,286,050
(\$12,000 due yearly on Jan. 1)		Total valuation 1897. 26,089,297
Total debt March 1, 1898. \$84,000		Population in 1890 was..... 47,226
		Population in 1895..... 65,251

INTEREST is payable at the Hackensack Bank, Hackensack, N. J.

BERNARDS.—JOHN A. LAYTON, Treasurer.

This township is in Somerset County.

LOANS—	When Due.	Tax valuation, personal. \$350,000
REFUNDING BONDS—		Total valuation 1897..... 2,350,000
5s, \$117,400.....	\$5,000 y'ly from '93	Tax rate (per \$1,000) '97 16.90
Total debt April 1, 1898. \$117,400		Population in 1890 was..... 2,558
Tax valuation, real.....	2,000,000	Population in 1880 was..... 2,622

BLOOMFIELD.—WM. L. JOHNSON, Clerk.

This township is in Essex County.

LOANS—	When Due.	Assessed valuat'n, real \$3,171,275
SEWER BONDS—		Assessed valuat'n, pers'l 520,025
5s, M&N, \$40,000.....	Nov. 1, 1898	Total valuation 1898..... 3,691,300
(\$2,500 due y'ly) to Nov. 1, 1913		Assessment is $\frac{2}{5}$ actual value.
Bonded debt Mch. 1, 1898. \$40,000		Total tax (per \$1,000) 1897 \$30.30
Floating debt.....	210,833	Population in 1890 was..... 7,708
Total debt Mch. 1, 1898.....	250,833	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.

BRIDGETON.—{ E. M. APPELGATE, Mayor.  
                  { S. HITCHNER, City Treasurer.

This city is situated in Cumberland County.

LOANS—	When Due.	Interest payable at Bridgeton.
PUBLIC BUILDING BONDS—		Total debt Feb. 1, 1898.. \$82,000
4s, J&J, \$20,000.....	July 30, 1923	Sinking fund, etc..... 5,000
SCHOOL BONDS—		Net debt Feb. 1, 1893. 75,000
5s, Oct., \$10,000.....	Aug. 1, 1899	Assessed valuat'n, real \$4,573,025
4 $\frac{1}{2}$ s, M&S, \$4,000.....	1905	Assessed valuat'n, pers'l 1,612,185
4 $\frac{1}{2}$ s, M&S, 21,000.....	1906 to	Total valuation 1897..... 6,185,210
(\$3,000 due yearly).....	1912	Assessment is $\frac{1}{2}$ actual value.
WATER BONDS—		Total tax (per \$1,000)..... \$17.00
6s, F&A, \$44,000.....	Aug. 1, 1899	Population in 1890 was..... 11,424
(\$3,000 due yearly) to Aug. 1, 1913		Population in 1897 (est.)... 13,300

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. Includes interest and principal details.

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: Floating debt May '98, Tax valuation, real, Tax valuation, person's. Includes total tax valuation and population in 1890.

CAMDEN.—J. L. WESTCOTT, Mayor. GEO. G. FELTON, Treasurer.

This city is in Camden County.

Table with columns: NAME AND PURPOSE, LOANS—When Due, Interest, Principal, Outstanding. Includes various bond types like School Bonds, Park bonds, etc.

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 May 31, 1898.

Table with columns: Total bonded debt, Floating debt, Sinking fund. Shows values for 1896, 1895, 1894, and 1898.

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, Assessed valuation, Personal, Total, Rate of Tax per \$1,000. Shows valuation trends from 1898 to 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. BLD'G. BONDS, ARMOY BONDS, Bonded debt, Tax valuation, etc.

INTEREST is payable at the First National Bank, Camden, N. J.

CAPE MAY.—JAMES M. E. HILDRETH, Mayor. H. F. DOUGLASS, Recorder.

This city is in Cape May County.

Table with columns: LOANS—When Due, GENERAL IMPROVEM. BONDS, SEWER BONDS, REFUNDING BONDS, REFUNDING BONDS—(Con-), TOWN HALL BONDS, SEWER BONDS.

EAST ORANGE.—A. H. RYAN, President. ALONZO DURKEE, Auditor.

This township is in Essex County.

Table with columns: LOANS—When Due, SCHOOL BONDS, IMPROVEMENT BONDS, WATER BONDS, STREET IMPROVEM'T BONDS, TAX ARREARAGE BONDS.

Table with columns: Bonded debt Feb. 1, '98, Floating debt, Total debt Feb. 1, '98, Sinking fund, Net debt March 1, 1897, Ass'd valuation, pers'l, Total valuation 1894, Tax rate (per \$1,000), Population in 1890, Population in 1897 (est.).

ELIZABETH.—WILLIAM A. M. MACK, Mayor. A. B. CARLTON, Comptroller.

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, LOANS—When Due, Interest, Principal, Outstanding. Includes 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 July 1, 1898, was \$3,280,880. 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, Assessed valuation, Personal, Total, Rate of Tax per \$1,000. Shows valuation trends from 1898 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. ED. L. CONKLIN, Auditor.

The county seat is Newark.

Table with columns: ROAD BONDS—When Due, WAR BONDS, Bonded debt, Tax valuation, etc.

Principal and interest of the park bonds are payable in gold.

INTEREST on the \$1,000,000 and the \$500,000 issues 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. MAX P. KAUFMANN, Treasurer.

This township is in Essex County.

Table with columns: ROAD BONDS—When Due, Bonded debt, Tax valuation, etc.

FREEHOLD.—DAVID D. DENISE, Commiss'r.

This town is in Monmouth County.

Table with columns: LOANS—When Due, SCHOOL BONDS, SEWER BONDS, WATER BONDS, WOODSIDE BONDS, Bonded debt, Tax valuation, etc.

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. NATHAN RUSSELL, Clerk.

This borough is in Essex County.

Table with columns: LOANS—When Due, Ass'd valuation, etc.

GLOUCESTER CITY.—JOHN BEASTON, Mayor. G. W. DICKENSHEETS, Treasurer.

This city is in Camden County.

Table with columns: LOANS—When Due, IMPROVEMENT BONDS, WATER BONDS, Ass'd valuation, etc.

GLOUCESTER CO.—{C. W. STARR, Director. {A. S. BARBER, JR., Co. Coll'r

County seat is Woodbury. LOANS—When Due. COURT HOUSE BONDS—4s, M&N, \$5,000 Nov. 1, 1898 ROAD BONDS—4s, \$13,500 1899 to 1907 (\$1,500 yearly) 4s, M&N, \$14,000 (\$2,000 y'rly) 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. LOANS—When Due. REFUNDING BONDS—5s, A&O, \$90,000 Apr. 16, 1903 (\$10,000 every 5 yrs. to Apr. 16, '13, and \$60,000 April 16, 1918.) IMPROVEMENT BONDS—7s, \$73,025 Past due Floating debt, \$13,204

HACKENSACK.—CORNELIUS E. ECKERSON, Treasurer.

This town is in Bergen County. STREET OPENING BONDS—4 1/2s, \$11,000 1999-1901 Bonded debt Sept. 6, '97 \$57,400 Floating debt, 50,000 Total debt Sept. 6, 1897 107,400 Assessed valuat'n, real, 2,344,180

HACKETTSTOWN.—J. H. BEATTY, Mayor.

This town is in Warren County. LOANS—When Due. Town bonds, \$15,000 Renewal water bonds, \$30,000 (\$3,000 yearly) 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. {E. J. GRACE, Treasurer.

This town is in Hudson County. LOANS—When Due. SCHOOL BONDS—5s, May, \$21,000 1898 to 1903 4 1/2s, \$14,000 1903-1908 STREET IMPROVEMENT BONDS—5s&6s, J&J, \$261,800 July 1, 1911 4 1/2s, \$66,300 1903-1908 FIRE BONDS—4 1/2s, \$14,000 1903-1908 WATER BONDS—6s, J&J, \$40,000 July 1, 1916 TOWN HALL BONDS—5s, J&J, \$16,000 July 1, 1913

HOBOKEN.—{LAWRENCE FAGAN, Mayor. {FRED. KAUFMANN, Comptroller.

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, Outstanding. Lists various bonds like Judgment, Library, School-house, Sewer bonds, Water bonds, Engine house, Fire house, Police Dept., Public bath, etc.

"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.—Table with columns: May 2, 1898, May 3, 1897, May 4, 1896, May 6, 1895. Rows: Total bonded debt, Sinking funds, Net debt, Floating debt.

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 60 per cent of the cash value) and tax rate have been as follows:

Table with columns: Years, Real Estate, Personal Property, Assessed Valuation, Rate of Tax per \$1,000. Rows: 1898, 1897, 1896, 1895, 1890, 1887, 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.

HUDSON CO.—{FRANK McNALLY, Director Board of Freeholders. {EDWARD W. WOOLLEY, Co. Clerk.

This county contains the cities of Jersey City, Hoboken and Bayonne The county seat is Jersey City.

LOANS—When Due. ARMY BONDS—4s, J&J, \$4,000 Jan. 1, '99-'02 SIDEWALK BONDS—4s, A&O, \$50,000 Oct. 1, 1901 4s, M&N, 127,000 May 1, 1902 BRIDGE BONDS—5s, J&J, \$31,000 c. Nov. 1, 1901 4 1/2s, M&S, 100,000 c. Sept. 1, 1918 4s, J&J, 90,000 Jan. 1, 1917 4s, J&J, 26,000 Jan. 1, 1900-12 LUNATIC ASYLUM BONDS—4 1/2s, J&J, \$100,000 r. Jan. 1, 1911 (\$10,000 due yearly) to Jan. 1, 1920 4s, J&J, \$120,000 r. Jan. 1, 1899 (\$10,000 due yearly) to Jan. 1, '10 3s, J&J, \$20,000 r. Jan. 1, 1899 (\$2,000 due yearly) to Jan. 1, '08 3s, J&J, \$1,000 r. Jan. 1, 1909 PUBLIC ROAD BONDS—4 1/2s, M&N, 100,000 r. Jan. 1, 1922 4 1/2s, J&J, 500,000 c&r. Jan. 1, 1923

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, Personal, Total, Tax rate per \$1,000. Rows: 1898, 1897, 1896, 1894, 1893-94, 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 give the old valuation and did not include property acquired in recent years. Jersey City is in Hudson County.

Table with columns: NAME AND PURPOSE, Rate, Interest Payable, When Due, Principal, Outstanding. Lists various bonds like Armory bonds, Refund. assess. b'ds, City government, City Hall, do 1894, do 1894, do 1896, do 1897, Refunding, 1897, Park, 1897, City of Jersey City, 1884, Fire Engine House, Police Station, etc., Engine house, 1893, do do 1894, do do 1896, Fire Department, 1897, Police H'd-Quar., 1890, Police stations, 1890, do do 1891, do do 1892, do do 1891, do do 1897, Funding Loans to Fund—Assessment bonds, 1875, do 1876, do 1891, Floating debt, 1879, Maturing bonds, 1880, do do 1892, Differences, &c., 1881, Street lighting, 1897, Joint outlet sewer, 1897, Public Library bonds, 1898, Funding Loans to Fund—Tax arrearages, 1894, do 1889, do 1895, do 1897, do 1897, Improvements, 1874, Morgan St. dock, 1870, Prop'rty purchased, School Bonds, including Bergen, etc., Pub. schools (Bergen), 1870, do (Hudson), 1870, do (Bergen), 1869, do 1897, do 1898, Streets and Sewers Assessment Bonds—Streets and sewers, 1892, Water loan, 1869, do 1870, do 1872, do 1872, do 1874, do 1876, do 1876, do 1878, do 1878, do 1877.

LOANS—		Interest—		Principal—	
NAME AND PURPOSE.		Rate.	Payable.	When Due.	Outstand'g
Water loan,	1879.....	c&r 6	F & A	Feb. 1, 1909	\$50,000
do	1879.....	c&r 6	J & J	July 1, 1909	50,000
do	1883.....	c&r 5	F & A	Feb. 1, 1913	525,000
do	1891.....	c&r 5	A & O	Apr. 1, 1916	586,000
do	1891.....	c&r 5	J & D	June 1, 1921	350,000
do	1892.....	c&r 5	J & J	Jan. 2, 1922	248,000
do	1893.....	c&r 5	J & J	Jan. 2, 1923	200,000
do	1895.....	c&r 4½	J & J	Jan. 2, 1925	179,000
Past due, not presented for payment—					
Streets and sewers.....	various	7	.....	June 1, 1894	1,000
Improvements.....	.....	7	.....	.....	1,750
Funded debt.....	.....	4	.....	May 1, 1897	11,500

a \$1,000 each. † Secured by special sinking fund.  
 s Wholly in sinking fund. z These are assessment bonds  
 \* Principal and interest paid by a special tax levy.

INTEREST 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 \$829,389.

	Dec. 1, 1897.	Dec. 1, 1896.
General account debt.....	\$5,573,244	\$8,525,188
Assessment account debt.....	4,218,000	4,218,000
Temporary loans.....	829,389	593,196
Improvement certificates.....	749,748	479,529
Unexpended appropriations, 1889-94.....	362,037	232,892
Other accounts.....	414,631	339,332
Total liabilities (excluding water debt).....	\$15,147,099	\$14,398,137
Cash in City Treasury.....	\$679,659	\$322,350
Cash and bonds held in sinking funds.....	2,001,606	1,983,113
Taxes due and unpaid.....	3,531,432	3,390,259
Assessments due and unpaid.....	2,514,218	2,354,671
City property.....	3,614,100	4,426,500
Other items.....	759,041	735,894
Total resources.....	\$13,100,056	\$10,212,787
Water debt (sinking funds not deducted).....	\$5,136,000	\$5,136,000

\* 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:

	Cash.	Securities.	Total.
General sinking funds.....	\$2,520	\$1,919,086	\$2,001,606
Water sinking funds.....	6,916	427,179	434,095
Total.....	\$89,435	\$2,346,265	\$2,435,701

ASSESSED VALUATION.—		Assessed Valuation.		Tax Rate	
	Real.	Personal.	Total.	per \$1,000.	
1898.....	\$82,211,740	\$7,167,700	\$89,379,440	.....	.....
1897.....	82,415,220	7,547,541	89,962,761	\$28.90	.....
1896.....	81,542,550	7,478,126	89,020,676	27.40	.....
1895.....	81,968,790	7,370,832	89,349,622	27.50	.....
1890.....	73,059,265	5,898,150	78,957,415	26.40	.....
1886.....	61,894,739	4,983,200	66,879,939	29.40	.....
1880.....	54,122,875	5,343,815	59,466,690	28.00	.....

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—		When Due.		LOANS—		When Due.	
STREET IMPROVEMENT—				SCHOOL BONDS—(Con.)			
5s, F&A, \$25,000.....	Aug. 1, 1901	5s, M&N, \$4,000.....	1899 to 1902	(\$1,000 yearly on May 1.)			
5s, F&A, 2,000.....	Aug. 1, 1903	5s, J&D, \$2,000.....	June 1, 1906				
5s, F&A, 9,000.....	Feb. 1, 1899	5s, M&S, 4,000.....	Sept. 1, 1906				
5s, F&A, 500.....	Aug. 1, 1903	5s, J&D, 1,000.....	Dec. 16, 1906				
5s, F&A, 7,000.....	1899-1900	SEWER BONDS—					
(\$3,000 in 1899, \$4,000 in 1900.)		5s, M&S, \$25,000.....	Sept. 1, 1901				
5s, M&S, \$5,000.....	Mar. 1, 1902	5s, M&S, 75,000.....	Mar. 1, 1903				
FIRE DEPARTMENT—		5s, M&S, 2,000.....	1898				
5s, M&S, \$1,000.....	May 1, 1899	WATER BONDS—					
5s, F&A, 8,000.....	1899 to 1906	6s, A&O, \$58,000.....	Oct. 1, 1917				
(\$1,000 annually on Aug. 1.)		5s, A&O, 30,000.....	Oct. 1, 1917				
REDEMPTION RR. BONDS—		5s, M&S, 2,000.....	Oct. 1, 1917				
5s, J&D, \$94,000.....	June 1, 1902	5s, A&O, 13,000.....	Oct. 18, '19 & '20				
5s, J&D, 6,000.....	June 1, 1903	5s, A&O, 11,000.....	Oct. 1, 1919-20				
5s, J&D, 48,800.....	June 1, 1904	Bonded debt Aug. 1, '97, \$487,000					
SCHOOL BONDS—		Tax valuation, real.....3,544,007					
5s, F&A, \$4,000.....	Aug. 1, 1899	Tax valuation, personal. 395,993					
5s, J&D, 1,000.....	Dec. 16, 1900	Total valuation 1898.....3,940,000					
5s, F&A, 500.....	Feb. 1, 1907	Tax rate (per \$1,000) '96..... 26.00					
5s, M&S, 12,000.....	1899 to 1901	Population in 1890 was..... 7,064					
(\$4,000 yearly on Sept. 1.)		Populat'n '95 (State census) 10,467					
5s, J&D, \$12,000.....	1899 to 1904						
(\$2,000 yearly on June 1.)							

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
Floating debt.....	74,700
Total debt 1897.....	157,700
Sinking fund.....	11,030
Net debt 1897.....	146,670
Tax valuation, real.....	9,686,150
Tax valuation, person'l.....	\$1,216,480
Total valuation 1896.....	10,902,630
Tax rate (per \$1,000) '98.....	20.50
Real valuation 1893.....	18,000,000
Population in 1890 was.....	7,231
Population in 1880 was.....	3,833

MADISON.—J. BAKER, Chairman Finance Com.  
 This borough is in Morris County. Bonds are tax exempt.

LOANS—		When Due.		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. 1, 1920
5s, A&O, 5,000.....	Oct. 1, 1911	5s, A&O, 10,000.....	Oct. 1, 1921	5s, A&O, 10,000.....	Apr. 1, 1923
5s, A&O, 15,000.....	Apr. 1, 1913	Total debt in Mar., 1898, \$163,000			
ROAD BONDS—		Assessed valuat'n, real, \$1,689,725			
4½s, F&A, \$31,000.....	1899 to 1909	Assessed valuat'n, pers. 346,145			
(\$2,000 due yearly.)		Total valuation 1897..... 2,037,870			
SCHOOL BONDS—		Assessment is ½ actual value.			
5s, \$15,000.....	1917-1931	Total tax (per \$1,000) '96..... \$20.80			
		Population in 1890 was..... 2,469			

INTEREST is payable at the First National Bank of Madison

MERCER CO.—{ N. H. FURMAN, Director.  
 { S. WALKER, Collector.  
 County seat is Trenton.

LOANS—		When Due.		LOANS—		When Due.	
BRIDGE BONDS—				BONDED DEBT 1897.....		\$260,000	
5s, \$110,000.....	Feb. 1, 1897			Assessed valuat'n, real 35,689,917			
(Part due yr'ly) to Feb. 1, 1909				Assessed valua'ion, per. 11,692,488			
ROAD IMPT. BONDS—				Total valuation 1897..... 47,382,405			
4s, \$90,000.....	Dec. 1, 1898			Tax rate (per \$1,000)..... \$5.50			
(\$10,000 due yearly) to Dec. 1, '06				Population in 1890 was..... 79,978			
DEFICIENCY BONDS—				Population in 1896 (est.)..... 85,000			
4s, \$25,000.....	June 8, 1903						

MIDDLESEX CO.—{ JAMES M. PARSONS, Director.  
 { DAVID SERVISS, Collector.  
 County seat is New Brunswick.

LOANS—		When Due.		LOANS—		When Due.	
BRIDGE BONDS—				4s, J&J, \$10,000.....		Jan. 1, 1910-1911	
7s, A&O, \$3,150.....	Apr. 1, '99-1900	4s, J&J, 10,000.....	Jan. 1, 1908-'09	Bonded debt May 10, '98 \$139,150			
4, J&J, \$50,000.....	Jan. 1, 1899			Floating debt..... 45,500			
(\$10,000 due yr'ly) to Jan., 1903				Total debt May 10, 1898 184,650			
RENEWAL BONDS—				Total valuation 1898..... 27,855,918			
4s, J&J, \$9,000.....	Jan. 1, '99-1900			State school tax (per \$1,000) \$2.80			
4s, J&J, 21,500.....	Jan., 1899-'02			County tax (per \$1,000) '98..... 7.20			
4s, J&J, 500.....	Jan. 1, 1899			Population 1890 was..... 61,754			
4s, J&J, 15,000.....	Jan., 1899-'02			Population 1895 (est.)..... 70,057			
4s, J&J, 10,000.....	Jan. 1, 1910-'11						
4s, J&J, 20,000.....	1904-1907						
(\$5,000 due yearly on Jan. 1.)							

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—		When Due.		LOANS—		When Due.	
RAILROAD BONDS—				SCHOOL BONDS—(Con.)			
5s, M&N, \$120,000.....	1898-1909	4s, g., M&S, \$36,000.....	g. 1900-1911	(\$3,000 due yearly on Sept. 1.)			
(\$10,000 due yearly on Nov. 1.)				SCHOOL MORTGAGES—			
5s, M&N, \$135,000.....	1910-1918	5s, var., \$28,500.....	.....	SEWER BONDS—			
(\$15,000 due yearly on Nov. 1.)				6s, g., A&O, \$25,000, g. Oct. 1, '98			
SCHOOL BONDS				5s, M&N, \$150,000..... May 1, 1913			
5s, J&J, \$3,000.....	1899-1901			4s, J&D, \$60,000..... June 1, 1905			
(\$1,000 due yearly on July 1.)				Bonded debt Apr. 1, 1898, \$714,500			
5s, J&J, \$112,000.....	July 1, 1902			Tax valuation, real..... 7,241,700			
5s, F&A, 500.....	Aug. 1, 1899			Tax valuation, personal 1,028,300			
5s, F&A, \$2,000.....	1900-1901			Total valuation 1898..... 8,270,000			
(\$1,000 due yearly on Aug. 1.)				Assessment about ½ actual value.			
5s, M&N, \$27,000.....	1898-1921			Tax rate (per \$1,000) '89 \$3.240			
(Part due yearly.)				Population in 1890 was..... 8,656			
5s, F&A, \$2,000.....	1899-1900			Population in 1897 (est.) 12,000			
(\$1,000 due yearly on Aug. 1.)							
4s, g., M&S, \$9,000, g. Sep. 1, 1899	.....						

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—		When Due.		Total valuation 1896.....		\$2,582,609	
SCHOOL BONDS, 5s.....				Assessment about ¾ actual value.			
.....	\$85,800			Tp. tax rate (per \$1,000) '96 \$19.70			
Road bonds, 5s.....	11,252			School tax (per \$1,000) '96 4.09			
Bonded debt Aug. 1, '97	97,052			Population 1897 (est.)..... 8,000			
Assessed valuation, real	2,469,049						
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.	Outstand'g
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 3-36	.....	.....	1917	200,000
do do.....	1898	4	.....	.....	100,000
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	4½	J & J	1900	28,000
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				

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-arrears 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:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Total Tax per \$1,000.
1898.....	\$111,979,904	\$27,798,994	\$139,778,898	\$21.00
1897.....	111,273,650	27,275,414	138,549,064	19.80
1896.....	108,872,790	26,130,716	133,483,311	19.60
1895.....	106,012,950	25,587,787	*130,085,787	19.80
1890.....	88,729,905	25,265,475	113,995,425	18.20
1880.....	65,733,315	17,631,095	83,364,410	.....

\* Less indebtedness sworn off.

POPULATION.—In 1890 population was 181,830; in 1880 it was 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. The city is advertising for sale Oct. 20, \$62,000 4% sinking fund bonds.

REVENUE BONDS—	When Due.	LOANS—	When Due.
4s, M&N, \$18,000.....		STREET & SEWER BONDS—(Con.)	
SINKING FUND BONDS—		6s, M&N, \$19,500.....1900 & 1901	
6s, M&S, \$11,000.....Sept. 1, 1902-3		6s, M&N, 18,500.....1901 & 1902	
6s, M&S, 41,000.....1901, '02 & '03		6s, M&N, 24,000.....1902 & 1903	
6s, J&J, 141,500.....1905 & 1906		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, 85,000.....Oct. 1, 1919		WATER BONDS—	
4 1/2s, 65,000.....		7s, M&N, \$25,000.....Mch. 1, 1899	
4s, 10,000.....		7s, M&N, 50,000.....Mch. 1, 1903-4	
4s, M&N, 65,000.....1907 & 1908		7s, M&N, 12,500.....Nov., 1898	
4s, M&S, 10,000.....Mar., 1907-8		(\$5,000 due yearly) to Nov. 1, 1900	
3s, M&N, 10,000.....Nov. 1, 1908-9		7s, M&N, 20,000.....Nov. 1, 1898	
3s, M&S, 40,000.....Sept. 1, 1917-18		\$10,000 due yearly to Nov. 1, 1899	
STREET AND SEWER BONDS—		REFUNDING BONDS—	
7s, M&N, \$14,600.....1898 & 1899		4s, M&N, \$151,000.....May 1, 1922	
6s, M&N, 229,000.....1898 & 1899		4 1/2s, M&N, 68,000.....Nov. 1, 1926	
6s, M&N, 30,000.....1899 & 1900		4s, M&N, 110,000.....May 1, 1923	

\*The bond issues marked thus (\*) 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, 1898.	Apr. 1, 1897.	Apr. 1, 1896.
Total municipal debt.....	\$1,293,600	\$1,570,600	\$1,574,800
Sinking funds and cash assets.....	225,230	441,994	397,593
Net debt.....	\$1,068,370	\$1,128,606	\$1,177,207
Water debt, included above.....	132,500	190,500	205,500
Floating debt (included above)...	6,500	9,500	13,000

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:

Year.	Real Estate.	Personal Property.	Total Assessed Valuation.	Rate of Tax per \$1,000.
1898.....	\$8,319,286	\$1,931,956	\$10,301,241	\$24.00
1897.....	8,574,176	2,042,375	10,616,551	26.00
1895.....	8,120,000	2,105,000	10,225,000	26.00
1890.....	7,900,000	2,150,000	10,050,000	24.60
1886.....	4,062,455	1,225,850	5,388,305	41.40
1880.....	4,173,000	1,243,000	5,416,000	35.81

POPULATION.—In 1890 population was 18,603; in 1880 it was 17,166; in 1870 it was 15,058; Police census, 1894, 20,338.

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.

LOANS—	When Due.	LOANS—	When Due.
DEFICIENCY BONDS—		SEWER BONDS—(Con.)	
7s, A&O, \$10,000.....Apr. 1, 1899		5s, J&J, \$30,000.....Jan. 1, 1904	
POOR HOUSE BONDS—		(\$5,000 due yearly) to Jan. 1, 1909	
5s, J&D, \$3,000.....Dec. 1, 1898		5s, J&J, \$16,000.....Jan. 1, 1910-11	
(\$1,000 due yearly) to Dec. 1, 1900		5s, J&J, \$20,000.....Jan. 1, 1913-14	
SCHOOL HOUSE BONDS—		5s, J&J, 60,000.....Jan. 1, 1915	
5s, 1,800.....1903		(\$15,000 due yearly) to Jan. 1, 1918	
5s, 8,000.....1900-1901		5s, J&J, \$80,000.....Jan. 1, 1919	
5s, J&D, 3,000.....Dec. 1, 1902		(\$20,000 due yearly) to Jan. 1, 1922	
5s, J&D, 5,000.....Dec. 1, 1903		5s, J&J, \$50,000.....Jan. 1, 1923	
4 1/2s, 40,000.....1900 to 1907		(\$5,000 due yearly) to Jan. 1, 1932	
(\$5,000 due yearly.)		4 1/2s, 125,000.....1915 to 1921	
4 1/2s, J&J, \$60,000.....1913 to 1918		4 1/2s, 150,000.....1904 to 1914	
(\$10,000 yearly on July 1.)		TAX AND ASSESSMENT ARREARS—	
SEWER BONDS—		4 1/2s & 5s, \$102,000.....1899-1908	
6s, 57,000.....1929 to 1933		4 1/2s & 5s, 34,400.....1899-1908	
5s, J&D, 5,000.....June 1, 1922		WATER BONDS—	
4 1/2s, M&N, 121,000.....1898-1899		5s, A&O, \$344,000.....Oct. 1, 1912	
5s, J&D, 250,000.....June 1, 1923			
(\$25,000 due yearly) to June 1, 1932			

INTEREST is payable at the United States National Bank, N. Y., or at the Orange National Bank or Second National Bank of Orange.

TOTAL DEBT, ETC.—

	May 16, 1898	May 1, 1897.	May 13, '96.	Mar., 1895.
Total municipal debt.....	\$1,515,200	\$1,571,000	\$1,618,800	\$1,537,800
Sinking funds and other assets.....	349,038	128,759	92,674	120,975
Net debt.....	\$1,166,162	\$1,442,241	\$1,526,126	\$1,416,825
Water debt (included above).....	\$344,000	\$344,000	\$354,000	.....
Floating debt.....	.....	.....	\$20,000	\$30,000

The sinking fund receives yearly about \$24,000, raised by taxation from the water-works and other sources. The available assets consist of unpaid taxes (\$110,105), assessments in arrears (\$113,818), and cash in treasury (\$101,67) and sinking fund of \$114,948.

CITY PROPERTY is valued at \$2,415,000.

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:

Years.	Real Estate.	Personal Property.	Indebtedness to be deducted.	Total Assessed Valuation.	Rate of Tax per \$1,000.
1898.....	\$8,976,540	\$976,179	\$86,385	\$9,952,719	.....
1897.....	8,816,810	1,020,637	.....	9,837,447	\$25.00
1895.....	7,630,600	794,400	.....	8,425,000	28.80
1890.....	5,950,000	782,000	137,920	6,594,780	27.00
1887.....	4,917,300	732,700	92,050	5,557,950	27.40
1880.....	3,919,700	529,100	.....	4,448,800	21.00

POPULATION.—The estimated population in 1898 was 25,000; in 1890 it was 18,844; in 1880 it was 13,207; in 1870 it was 9,348.

PASSAIC.—ANDREW MCLEAN, Mayor. R. B. TINDALL, Clerk.

This city is in the county of the same name.

LOANS—	When Due.	STREET IMP. BONDS (renewal)—
CITY BONDS—		STREET IMP. BONDS—
5s, J&D, \$21,000.....June 1, 99 '19		4 1/2s, \$50,000.....1913-1917
5s, J&J, 23,500.....Jan. 2, 1902		(\$5,000 yearly to July 1, 1913, and 1914, \$10,000 in 1915, \$15,000 in 1916 and 1917.)
5s, 18,000.....1895-1914		TAX BONDS—
5s, 11,500.....1918		....., \$17,000.....
5s, 25,000.....Nov., 1900-'24		Bonded debt Jan. 1, '98. \$444,769
4 1/2s, 7,500.....1906		Floating debt..... 239,077
5s, 32,500.....1899 to 1911		Total debt Jan. 1, 1898..... 683,846
(\$2,500 yearly on Mar. 1.)		Sinking fund and cash..... 103,996
PUBLIC IMPROVEMENTS—		Net debt Jan. 1, 1898..... 579,850
5s, 70,000.....1899-1912		Tax valuation, real..... 6,459,632
PUBLIC PARK BONDS—		Tax valuation, personal 1,009,810
5s, J&J, \$33,000.....1905		Total valuation 1897..... 7,469,442
(\$3,000 due yearly) to 1915		Assessment is 2 1/2 actual value.
SCHOOL HOUSE BONDS—		Total tax (per \$1,000) '97..... \$30.00
5s, J&J, \$12,000.....1896 to 1906		Population in 1890 was..... 13,028
4 1/2s, J&D, 35,000.....1913 to 1917		Population in 1880 was..... 6,532
(\$7,000 yearly on Dec. 1.)		Population in 1895 was..... 17,894
5s, 9,000.....1912		
5s, 19,000.....1895-1915		
4 1/2s, 46,000.....1899-1914		
SEWER BONDS—		
....., \$90,000.....		

INTEREST is payable at Passaic National Bank, Passaic, N. J.

PASSAIC CO.—A. B. PEARCE, Clerk. P. H. SHIELDS, Collector.

County seat is Paterson.

LOANS—	When Due.	REBUILDING BRIDGE BONDS—
BRIDGE BONDS—		5s, M&S, \$24,000.....1905
5s, A&O, \$13,000.....Oct. 1, 1905		5s, M&S, 40,000.....1906
ROAD BONDS—		Interest is payable in Paterson.
5s, M&N, \$40,000.....May 1, 1899		Total debt Sept. 1, '98..... \$362,000
5s, F&A, 20,000.....Feb. 1, 1900		Tax valuation, real..... 51,667,134
5s, M&S, 30,000.....Mar. 1, 1900-'01		Tax valuation, personal 9,086,697
5s, M&N, 25,000.....1901		Total valuation 1898..... 60,757,631
COURT HOUSE BONDS—		Assessment about 1/2 actual value.
4s, J&J, \$100,000.....Jan. 1, '02-'03		Population in 1890 was..... 105,046
4s, F&A, \$100,000.....Feb. 1, '08-'09		Population in 1898 (est.)..... 165,000

PATERSON.—JAMES PARKER, Comptroller. C. W. BALDWIN, Treasurer.

This city is in Passaic County.

LOANS—	When Due.	LOANS—	When Due.
CITY HALL BONDS—		RENEWAL BONDS—	
5s, M&N, \$115,000.....May, '97-1907		6s, M&N, \$30,000.....1901	
5s, A&O, 155,000.....part yearly		6s, F&A, 60,000.....1903 to 1904	
4 1/2s, M&N, 120,000.....		6s, J&D, 20,000.....1905	
4s, J&J, 100,000.....		6s, M&S, 14,500.....1903	
SEWER BONDS—		5s, A&O, 9,500.....	
6s, J&D, \$3,000.....1902		4s, J&D, 23,000.....	
5s, J&D, 16,000.....1902		4 1/2s, J&D, 47,000.....1904	
5s, M&S, 30,000.....1902		4 1/2s, J&D, 58,000.....1906	
SCHOOL BONDS—		4 1/2s, J&D, 42,000.....1906	
7s, J&D, \$7,000.....1900		5s, J&D, 41,000.....1907	
7s, J&D, 20,000.....1901 to 1904		4s, J&D, 100,000.....1908 to 1916	
5s, J&J, 50,000.....1907		4s, J&D, 32,400.....1909 to 1911	
5s, F&A, 50,000.....Aug. 1, 1908		4s, J&D, 34,500.....1913	
4 1/2s, A&O, 25,000.....Oct. 1, 1910		4s, J&D, 85,000.....1914	
4 1/2s, A&O, 25,000.....Oct. 1, 1911		4 1/2s, 59,000.....1917	
4s, A&O, 50,000.....1913-15		SEWER APPROPRIATIONS—	
(\$25,000 on April 1.)		4s, J&D, \$65,500.....1900 to 1905	
4s, 15,000.....1918		4 1/2s, J&D, 36,000.....1909	
STREET IMP. BONDS—		5s, J&D, 67,000.....	
4s, 97,000.....July 1, 1908		5s, M&N, 14,000.....	
FUNDED DEBT—		PARK BONDS—	
6s, J&D, \$10,000.....1899 to 1900		4s, A&O, \$125,000.....1908 to 1921	
WAR BOUNTY BONDS—		4s, J&D, 20,000.....1921	
7s, J&D, \$42,500.....1899 to 1900		5s, J&D, 15,000.....1901	
(\$21,000 yearly.)		5s, J&D, 15,000.....1911	

PAR VALUE OF BONDS—Most of the bonds are for \$500 each.

INTEREST is payable at the City Treasurer's office.

TOTAL DEBT.—

	Mar. 18, '98.	Mar. 20, '96.	Mar. 20, '95.	Mar. 20, '94.
Total bonded debt.....	\$2,548,000	\$2,551,000	\$1,861,500	\$1,532,000
Bills payable, certificates, &c.....	623,898	416,572	92	

**PERTH AMBOY.**—{IRA B. TICE, Mayor.  
GARRET BROADHEAD, Treas.  
This city is in Middlesex County.

LOANS—		Tax valuation, personal.	\$227,900
School bonds.	\$103,900	Total valuation 1898.	3,646,580
Assessment bonds, etc.	176,800	Total tax (per \$1,000) '98.	\$24.90
Bonded debt Mar. 18, '98.	526,000	Population in 1890 was.	9,512
Water debt (included).	305,000	Population in 1880 was.	4,808
Tax valuation, real.	3,418,680	Population in 1897 (est.)	15,000

**PHILLIPSBURG.**—{B. C. FROST, Mayor.  
FRANK KNEEDLER, Clerk.  
This town is in Warren County.

STREET AND SEWER BONDS—		Total valuation 1897.	\$3,398,413
4s, A&O, \$60,000.	Oct. 3, 1917	Assessment about 1/2 actual value.	
4s, A&O, 9,500.	1906 & 1914	Tax rate (per \$1,000) '97.	\$18.00
Total debt Apr. 1, 1898.	\$108,100	Population in 1890 was.	8,644
Tax valuation, real.	2,761,971	Population 1898 (est'd)	10,500
Tax valuation, personal	636,442		

**PLAINFIELD.**—CHAS. J. FIRK, Mayor.  
This city is in Union County.

Sewer bonds, 4s	\$100,000	Total valuation 1897.	\$7,852,430
Floating debt.	87,000	Assessment about 1/2 actual value.	
Total debt 1897.	187,500	Total tax (per \$1,000) '98.	\$24.20
Assessed valuation.	6,691,895	Population in 1890 was.	11,267
Assessed valuation.	1,160,535	Population in 1895 was.	13,629

**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.

LOANS—	When Due.	Water debt additional.	\$185,000
ADJUSTMENT BONDS 1882—		Assessed valuation.	3,170,625
4s, M&N, \$589,407.	Nov. 1, 1922	Assessed valuation.	137,425
Subject to call at any time.		Total valuation.	3,033,200
SCHOOL BONDS—		Total tax (per \$1,000) '98.	\$27.90
4 1/2s, J&J, \$35,000.	1918	Population in 1890 was.	7,105
WATER BONDS RENEWED—		Population in 1880 was.	6,455
4s, J&J, \$185,000.	July 1, 1932	Population in 1895 was.	7,945
Total debt Jan. 1, 1898.	\$589,407		

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.

LOANS—	When Due.	Assessed valuation '97.	\$2,700,000
WATER WORKS BONDS—		Tax rate (per M.) '97.	16.36
5s, \$60,000.	1914	Population in 1890 was.	4,145
4s, 25,000.	1919	Population in 1898 (est.)	6,000
Bonded debt Jan. 1, '98.	\$85,000		

**RUTHERFORD.**—{EDWARD J. TURNER, Mayor.  
JOSEPH W. BURGESS, Clerk.  
Is in Bergen County. The bonds are exempt from taxation.

LOANS—	When Due.	Tax valuation, personal.	\$183,525
ROAD AND SEWER BONDS—		Total valuation 1897.	2,036,840
4 1/2s, J&J, \$75,000.	July 1, 1922	Assessment about 1/2 actual value.	
Bonded debt Feb. 1, '98.	\$75,000	Total tax (per \$1,000) '97.	\$39.30
Floating debt.	76,273	Population in 1890 was.	2,293
Total debt Feb. 1, 1898.	151,273	Population in 1898 (est.)	5,000
Tax valuation, real.	1,853,315		

INTEREST on the borough's bonds is payable in gold at the National Bank of the Republic, New York.

**SADDLE RIVER.**—C. E. MARTIN, Chairman.  
This township is in Bergen County.

LOANS—	When Due.	Sinking fund.	\$3,000
HIGHWAY BONDS—		Net debt 1897.	93,500
5s, F&A, \$90,000.	Aug. '98 to 1923	Tax valuation, real.	1,171,155
Bonded debt 1897.	\$90,000	Tax valuation, personal	47,615
Floating debt.	6,500	Average school tax.	2.80
Total debt 1897.	96,500	Population in 1890 was.	5,516
Bonds are exempt from taxation.		Population in 1880 was.	5,056
INTEREST at People's Bank & Trust Co., Passaic, N. J.		Population in 1897 (est.)	5,600

**SALEM.**—GEORGE B. RUMSEY, Treasurer.  
This city is situated in the county of the same name.

LOANS—	When Due.	Tax valuation 1897.	\$3,817,975
WATER BONDS—		Assessment about actual value.	
5s, J&J, \$15,000.	July 1, 1901	Tax rate (per \$1,000) '97.	\$12.90
5s, J&J, 20,000.	July 1, 1906	Average school tax.	2.80
SEWER BONDS—		Population in 1890 was.	5,516
5s, 3,000.	1904	Population in 1880 was.	5,056
Total debt Dec. 1, '97.	\$38,000	Population in 1897 (est.)	5,600

INTEREST is payable at the Penn Mutual Life Ins. Co., Phila., Pa.

**SOMERSET CO.**—{W. J. LOGAN, Director.  
E. B. ALLEN, Treasurer.  
County seat is Somerville.

LOANS—	When Due.	Tax valuation, real.	\$15,364,814
COUNTY NOTES.		Tax valuation, personal.	5,458,870
5s, var., \$72,705.	On demand	Total valuation 1897.	20,823,384
SURPLUS REVENUE.		County and school tax.	\$9.00
6s, Sept., \$47,818.	On call.	Assessment is 2/3 actual value.	
Total debt Feb. 1, 1898	\$120,523	Population in 1895 was.	30,447
INTEREST payable at County Collector's office.		Population in 1890 was.	28,311

**SOUTH ORANGE.**—{H. H. HART, Pres.  
PHILIP H. CAMPBELL, Treas.  
This village is in Essex County.

LOANS—	When Due.	Total debt Feb. 15, 1898.	\$97,656
BUILDING BONDS—		Tax valuation, real.	3,896,700
5s, J&J, \$25,000.		Tax valuation, personal.	449,700
SEWER BONDS—		Total valuation 1898.	4,346,400
5s, F&A, \$25,000.	1922	Assessment is 1/2 of actual value.	
WATER BONDS—		Village tax (per \$1,000).	\$8.60
5s, A&O, \$45,000.		Population in 1890 was.	3,106
Bonded debt Feb. 15, 1898.	\$95,000	Population in 1880 was.	2,178
Floating debt.	2,656	Population in 1898 (est.)	4,800

Principal and interest of bonds are payable in gold.

**SUMMIT.**—{GEO. WILCOX, Chairman.  
J. F. HAAS, Treasurer.  
This township is in Union County.

LOANS—	When Due.	Tax valuation, real.	\$1,933,800
SCHOOL BONDS—		Tax valuation, personal	300,550
5s, semi-an., \$12,000.	Jan. 1, 1899	Tax valuation 1897.	2,234,350
(\$1,500 due yearly) to Jan. 1, 1906		Assessment about 1/2 actual value.	
SEWER BONDS—		State & Co. tax (per \$1,000) '97	\$8.00
6s, semi-an., \$70,000.	Jan. 1, 1899	City tax (per \$1,000) 1897.	\$29.20
(\$10,000 due yearly) to Jan. 1, 1905		Average school tax.	2.60
Interest payable at Summit.		Population in 1895 was.	4,319
Bonded debt Feb. 1, 1898.	\$82,000	Population in 1890 was.	3,502

**TRENTON.**—W. J. B. STOKES, Treasurer.  
Trenton is in Mercer County. The sinking funds are well maintained and the water works are much more than self supporting.

LOANS—	Interest.	When Due.	Principal.	Outstand'g.	
NAME AND PURPOSE.	Rate.	Payable.			
Alms House.	1894	4	1904	\$1,700	
City Hall Improv't.	1897	4	1907	2,000	
Contingent bond.	1897	..	Nov. 22, 1907	2,000	
Coupon bonds.	1895	4	Aug. 1, 1900 to '09	79,000	
Fire Department.	1892	4	(\$7,900 due yearly)		
do	1892	4	1899	14,000	
do	1892	4	1912	45,000	
Funding	1881	4	J & J	July 1, 1911	170,000
do	1885	4	M & N	May 1, 1905	130,000
Park improvement.	1891	5		Dec. 1, 1916	5,000
do do	1888	4	J & D	June 15, 1913	69,000
do do	1891	4		May 1, 1916	25,000
do do	1892	4		July 1, 1917	5,000
do do	1893	4		1918	27,000
Pavem., Clinton Ave.	1896	4		1906	4,000
Police Department.	1890	4		Dec. 15, 1910	18,000
do do	1895	4		1905	6,000
Poor emergency.	1892	4		Feb. 15, 1902	3,200
Poor, alms h. & print'g.	'95	4		1905	5,700
Poor bonds.	1897	4		1907	2,000

SCHOOL BONDS—					
School house.	1891	5	Aug. 1, 1901	14,000	
do do	1889	4	Feb. 1, 1899	4,500	
do do	1890	4	Dec. 15, 1900	6,000	
do do	1891	4	Feb. 16, 1911	22,000	
do do	1893	4	May 15, 1913	18,000	
do do	1892	4	Oct. 1, 1917	9,000	
do do	1893	4	Jan. 16, 1918	6,000	
do do	1894	4	1914	18,000	
do do	1896	4	1916	21,000	
do do	1897	4	1917	8,000	
do do	1897	4	Nov. 10, '917	14,500	
Special school-h. loan.	1888	4	J & J	July 1, 1908	12,000
do do do	1888	4	A & O	Oct. 1, 1908	8,000
Sewer bonds.	1891	5		Dec. 1, 1901	22,600
do	1892	4		Aug. 1, 1902	28,000
do	1892	4		Sept. 1, 1902	26,000
do	1893	4		Jan. 14, 1903	39,000
do	1893	4		Aug. 1, 1903	45,000
do	1894	4		1904	101,000
do	1895	4		1905	240,800
do	1896	4		1906	158,400
do	1897	4		1907	51,600
do	1897	4		1907	17,100
Sewer Commission'rs.	1897	4			
Volunteers, 1864.	6	J & D	June 16, '99-1903	20,000	
do	1864.	6	F & A	\$5,000 yearly.	
Refunding Bonds, 1897.	6	F & A	Feb. 9, 1899-1900	20,000	
do do	1897.	..	\$10,000 yearly.		
do do	1897.	..	Apr. 16, 1907	26,500	
do do	1897.	..	Aug. 13, 1907	29,000	
do do	1898.	..	Nov. 10, 1907	8,200	
do do	1898.	..	1908	45,000	
do do	1898.	4	M & S	Sept. 5, 1908	72,000

CHAMBERSBURG BONDS, ASSUMED:

Parks, 1888.	5	A & O	Apr. 20, 1913	13,000	
Redemption, etc.	1885-6	5	Semi-an.	1905 & 1906	36,000
Subject to call after 10 years.					

LOANS PAYABLE BY SPECIAL ASSESSMENT:

Assessed upon city—				
Street improvement.	1891	5	1901	5,421
do do	1893	5	1903	7,185
do do	1889	4	Oct. 15, 1899	1,930
do do	1890	4	Apr. 15, 1900	2,738
do do	1891	4	Feb. 16, 1901	2,275
do do	1892	4	Aug. 1, 1902	2,483
do do	1894	4	1904	3,801
do do	1895	4	1905	12,625
do do	1896	4	1906	4,196
do do	1897	4	1907	4,769

Assessed upon property benefited—					
Pavement.	1893	5	Nov. 15, 1903	22,815	
do	1891	4-5	1901	46,504	
do	1889	4	Oct. 15, 1899	49,070	
do	1890	4	Apr. 15, 1900	16,967	
do	1892	4	Aug. 1, 1902	15,517	
do	1894	4	1904	19,898	
do	1895	4	1905	27,875	
do	1896	4	1906	29,543	
do	1897	4	1907	27,431	
WATER LOANS REPORTED SEPARATELY:					
City water.	1893	4	May 15, 1913	75,000	
do	1897	4	Jan. 1, 1917	175,000	
do	1898	4	Jan. 1, 1927	175,000	
Chambersburg water,	1885	5	1905	11,000	
do do	1886	5	F & A	Feb. 5, 1906	5,000
do do	1886	5	J & J	July 1, 1906	7,000
do do	1887	5	J & J	1907	20,000
do do	1896	4	1906	45,000	

INTEREST is payable at Treasurer's office in Trenton.

TOTAL DEBT. ETC.—The subjoined statement shows Trenton's total municipal debt, the sinking fund held by the city against the same, and the water debt on March 1, 1897, 1896, 1895 and 1894.				
	Mar. 1, '97.	Mar. 1, '96.	Mar. 1, '95.	Mar. 1, '94.
Total bonded debt.	\$2,422,700	\$1,775,900	\$1,620,100	\$1,535,200
Sinking funds.	518,192	463,224	565,676	592,563

Net debt.	\$1,904,507	\$1,312,676	\$1,054,424	\$942,637
Water debt inc. above.	\$343,500	\$123,500	\$283,500	\$285,500

CITY PROPERTY.—The total value of property owned by the city is estimated at \$2,380,000, including water works, \$1,500,000.

ASSESSED VALUATION.—Property assessed "at about one-half actual value."

Years.	Real Estate.	Personal Property.	Deductions.	Net Valuation.	Rate of Tax per \$1,000.
1897.	\$23,992,680	\$6,227,132	\$1,360,142	\$28,859,670	
1896.	23,646,407	6,500,000	1,449,692	28,696,715	21.50
1895.	22,940,786	5,496,217		28,437,003	20.00
1890.	20,199,162	6,981,643	1,484,959	25,695,846	

POPULATION.—In 1890 population was 57,458; in 1880 it was 29,910.

**UNION.**—RICHARD SCHLEMM, Chairman Council.

This town is in Hudson County.

LOANS—	When Due.	TOWN HALL CONSTRUCTION—
SCHOOL HOUSE BONDS—		5s, ..... \$22,000..... July 1, 1898
5s, ..... \$2,000..... Feb. 1, 1900		(\$2,000 due y'ly) to July 1, 190-
..... 43,000..... 1902-1915		Bonded debt 1897..... \$331,000
SEWER BONDS—		Floating debt..... 17,362
5s, ..... \$50,000..... Jan. 1, 1899		Total debt 1897..... 348,362
(\$5,000 due y'ly) to Jan. 1, 1908		Tax valuation, real..... 3,543,700
..... \$15,000..... Jan. 1, 1913		Tax valuation, personal..... 260,500
5s, J&J, 150,000..... Jan. 1, 1900		Total valuation 1898..... 3,804,200
(\$10,000 due yearly) to Jan. 1, 1914		Tax rate (per \$1,000) 1896..... \$26.00
		Population 1890 was..... 10,643
		Population 1894 (estimated) 13,000

**UNION CO.**—J. F. HUBBARD, Director.

County seat is Elizabeth.

LOANS—	When Due.	Sheridan House Pur. bds. \$28,000
DEFICIENCY BONDS (freshet)—		Interest payable at Elizabeth.
5s, J&J, \$13,000..... 1898 to 1900		Total debt May 10, 1898 \$482,000
6s, J&J, 42,000..... 1901 to 1908		Tax valuation, real..... 34,431,565
ROAD BONDS—		Tax valuation, personal..... 5,518,185
4s, J&J, \$350,000..... 1901 to 1910		Total valuation 1898..... 39,949,750
Subject to call after ten years.		Assessment about 3/5 actual value.
WAR BONDS—		County tax (per \$1,000) 1897..... \$5.40
6s & 7s, J&J, \$23,000..... '98 to 1900		Population in 1890 was..... 72,467
..... \$26,000..... 1907 to 1909		Population 1898..... 90,000

**WEEHAWKEN.**—A. J. DAVIS, Chairman.

This township is in Hudson County.

LOANS—	When Due.	Total debt 1897..... \$83,762
ROAD AND SEWER BONDS—		Sinking fund..... 2,000
5s, semi-an., \$29,000..... 1905		Net debt 1897..... 81,762
SCHOOL BONDS—		Tax valuation, real..... 2,222,850
5s, semi-an., \$25,000..... 1904		Tax valuation, personal..... 191,800
5s, semi-an., 20,000..... 1911		Total valuation 1898..... 2,414,650
SEWER NOTES—		Tax rate (per \$1,000) 1897..... \$19.50
6s, ..... \$9,762.....		Population in 1890 was..... 1,943

**WESTFIELD.**—IRVING I. ROSS, Clerk.

This town is in Union County.

LOANS—	When Due.	Bonded debt Feb. 1, '98. \$85,000
SCHOOL BONDS—		Assessed valuation, real..... 1,578,500
..... \$25,000.....		Ass'd valuation, pers'l..... 129,850
SEWER BONDS—		Total valuation 1898..... 1,708,350
4s, J&J, \$30,000..... July 1, 1927		Tax rate (per \$1,000)..... \$25.20
(Optional after July 1, 1917.)		Population 1897 (est.)..... 4,500
4 1/2s, J&J, \$27,000..... 1899 to 1917		Population 1890..... 2,739
(\$3,000 yearly on July 1.)		

**WEST HOBOKEN.**—F. A. SCHWARTZ, Treasurer.

This town is situated in Hudson County.

LOANS—	When Due.	REDEMPTION BONDS—(Con.)
ASSESSMENT BONDS—		5s, J&J, 30,000..... Jan. 1, 1902
6s, J&J, \$34,000..... July 1, 1900		ASSESSM'T & RENEWAL BONDS—
SCHOOL BUILDING & SITES—		6s, ..... \$21,500..... Jan. 1, 1905
5s, J&J, \$58,000..... July 1, 1899		6s, ..... 10,000..... Jan. 1, 1900
(\$5,500 due yearly) to July 1, 1909		6s, ..... 27,000..... July 1, 1910
REDEMPTION BONDS—		6s, ..... 19,000..... Jan. 1, 1911
5s, M&N, \$50,000..... Nov. 1, 1904		5s, ..... 7,000..... July 1, 1911
5s, J&J, 25,000..... Jan. 1, 1906		5s, A&O, 20,000..... Apr. 1, 1899
4 1/2s, J&J, 24,750..... Jan. 1, 1908		5s, A&O, 20,000..... Apr. 1, 1901

INTEREST is payable at the First National Bank of Hoboken and Hudson Trust & Savings Institution.

TOTAL DEBT, ETC.—The total bonded debt on October 1, 1898, was \$326,250; floating debt, \$61,000; total debt, \$390,000.

ASSESSED VALUATION in 1898 of real estate was \$5,095,250 of personal property, \$319,280; total, \$5,414,530; total tax rate (per \$1,000), \$23.60.

POPULATION.—The population in 1890 was 11,665; in 1880 it was 5,441; in 1870 it was 4,132; in 1898 (estimated) 24,000.

**WEST ORANGE.**—C. M. SEXTON, Chairman.

This town is situated in Essex Co.

LOANS—	When Due.	Total debt Jan. 1, 1898. \$99,000
REDEMPTION BONDS—		Assessed valuation, real..... 3,233,425
4 1/2s, J&J, \$25,000..... July 1, 1916		Ass'd valuation, pers'l..... 505,400
SCHOOL BONDS—		Total valuation 1898..... 3,538,825
4s, g., A&O, \$50,000..... 1913-1922		Assessment about 1/2 actual value.
(\$5,000 yearly on April 1.)		Tax rate (per \$1,000)..... \$27.40
ROAD BONDS—		Population in 1890 was..... 4,358
7s, J&D, \$74,000..... June 1, 1902		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.

This city is in Gloucester County.

LOANS—	When Due.	Assessed val'tion, real. \$1,899,300
WATER BONDS—		Ass'd valuation, pers'l..... 450,750
4s, F&A, \$50,000..... Feb. 1, 1901		Total valuation 1897..... 2,350,050
(\$10,000 ev'ry 5 yrs. to Feb. 1, 1921		Assessm't 65 to 70 p. c. act value.
4s, F&A, \$12,000..... Feb. 1, 1926		Total tax (per \$1,000)..... \$16.30
Total debt Jan. 1, 1898..... \$62,000		Population in 1890 was..... 3,911
Sinking fund, etc..... 6,120		Population in 1880 was..... 2,298
Net debt Jan. 1, 1898..... 55,880		Population 1898 (estimated) 4,000

TAX FREE.—All of the above bonds are exempt from taxation.

**WOODSTOWN.**—C. H. RICHMAN, Mayor.

This borough is in Salem County.

LOANS—	When Due.	Ass'd valuation, pers'l. \$505,275
4 1/2s, ..... \$4,000..... 1902		Total valuation 1897..... 1,145,425
4 1/2s, ..... 30,000..... 1912		Assessment is nearly actual value.
4 1/2s, ..... 6,000..... 1913		Tax rate (per \$1,000) 1897..... \$10.70
Total debt Feb. 15, 1898. \$40,000		Population in 1890 was..... 556
Assessed valuation, real. 640,150		Population 1895 (estimated) 1,630

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	\$187,480	\$30.00	161
Atlantic County.....	52,000	18,057,880	.....	28,836
Avalon, Cape May Co.....	10,000	153,800	27.00	.....
Beach Haven, Ocean Co.....	18,500	332,100	18.35	.....
Belmar, Monmouth Co.....	28,000	1,143,450	15.10	.....
Bergenfield, Bergen Co.....	10,800	254,425	26.30	.....
Bordentown, Burlington Co.....	22,877	1,635,830	7.00	4,232
Bordent'n (Townsh.), Burl. Co.	11,926	.....	21.20	5,000
Bound Br'k (Bor.), Somers't Co.	24,000	1,261,390	17.50	1,462
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	6,315,923	4.70	11,268
Chatham (Boro'gh), Morris Co.	45,000	1,744,520	25.00	2,136
Chester, Burlington Co.....	40,000	2,736,868	4.00	3,768
Clinton (Tp.), Essex Co.....	10,929	704,256	25.00	.....
Cranford, Union Co.....	124,345	1,199,300	23.20	1,717
Cumberland County.....	30,000	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
Frelinghuysen, Warren Co.....	91,267	665,062	9.00	879
Glassboro, Gloucester Co.....	12,000	1,048,950	17.00	2,642
Hammonont, Atlantic Co.....	15,000	1,028,950	17.60	3,833
Hasbrook Heights, Bergen Co.	19,400	538,081	30.08	.....
Hightstown (Bor.), Mercer Co.	20,000	977,491	15.30	1,875
Holly B'ch (Bor.), Cape May Co.	34,600	205,857	35.00	217
Hunterdon County.....	10,492	23,492,976	7.00	35,355
Irvington, Essex Co.....	20,000	1,681,050	6.40	.....
Keaport, 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
Matawan (Bor.), Monmouth Co.	15,000	1,115,750	12.00	3,183
Maywood (Boro.), Bergen Co.	19,000	224,305	25.60	400
Merchantville, Camden Co.....	24,000	652,820	26.00	1,225
Millburn, Essex Co.....	45,500	1,562,350	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 (Twp.), Monmouth Co.	30,000	2,437,140	15.61	8,333
Newton (Twp.), 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	3,789,185	14.00	5,715
North Plainfield, Somerset Co.	37,500	2,246,100	21.90	.....
Ocean City, Cape May Co.....	40,000	2,201,072	26.40	452
Orvil, Bergen Co.....	27,933	400,570	23.30	1,690
Pompton (Borough), Passaic Co.	23,000	506,075	35.20	2,153
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	13.64	.....
Ridgewood, Bergen Co.....	30,000	1,197,965	26.00	1,841
Rockaway (Boro.), Morris Co.	25,000	343,900	22.30	.....
Roselle, Union Co.....	27,500	893,650	23.20	.....
Salem County.....	33,207	16,629,927	.....	25,151
Sea Isle City, Cape May Co.....	45,143	521,691	30.00	766
South Amboy, Middlesex Co.....	55,000	1,293,850	14.00	4,330
Stockton, Camden Co.....	92,000	2,416,355	22.00	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	163,985	35.00	.....

**State of Pennsylvania.**

ITS 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 (May 1, 1900) - - - - - 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.

LOANS—	Interest.	Principal.
NAME AND PURPOSE.	P. Ct. Payable.	When Due. Outstanding.
Agricultural College b'ds, '72. r 6	F & A	Feb. 1, 1922 \$500,000
Funding loan, 1881..... r 4	F & A	Feb. 1, 1912 4,521,250
do 1881..... r 3 1/2	F & A	Feb. 1, 1912 1,642,900
Proceeds of farm sale, 1887... 6	Quar.	{ Held in State } Treasury. } 17,000
Unfunded debt.....	Has ceased.	Past due. 134,155

PAR VALUE OF BONDS.—These bonds are in pieces of \$50, \$100 and multiples of \$100.  
 INTEREST on the Agricultural College loan is payable at the State Treasurer's office in Harrisburg; on all other bonds at Farmers' & Mechanics' Bank in Philadelphia.

TOTAL DEBT, 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.	Assessed Valuation.		
	Real.	Personal.	Total.
1897.....	\$2,531,568,640	\$326,134,137	\$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.....	2,303,767,431	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 repel 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.

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 debt of counties not mentioned below see "Additional Statements" at the end of this State.

**ABINGTON.**—This township is in Montgomery County.

LOANS—	When Due.	
IMPROVEMENT BONDS—		
5s, M & N \$15,000.....	May 1, 1903	5s, Class C, \$18,000. ....
Subject to call at any time.		Subject to call after May 1, 1903
LOAN OF 1893—		5s, Class D, \$35,000. ....
5s, Class A, \$9,600. ....		Subject to call after May 1, 1908
Subject to call at any time.		LOAN OF 1894—
5s, Class B, \$15,000. ....		4½s, Class E, \$30,000. ....
Subject to call after May 1, 1898		4½s, Class G, 20,000. ....
		Total debt (last returns). \$127,600
		Tax valuation 1895.....3,707,140
		Population in 1890 was.....2,703

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 with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes City park bonds, Electric-light bonds, Municipal bonds, Renewal bonds, Sewer Bonds, and Street Improvement Bonds.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes Sewer Bonds, Street Improvement Bonds, and various renewal bonds.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes California Avenue, Charles Street renewal, Highway improvement, and Street improvement.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes Ley Street, Water bonds, and Wharf renewal bonds.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes Wharf renewal bonds, Bonds over due, and various interest rates.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes Bonds over due, Interest payable, and various interest rates.

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.

Table with columns: TOTAL DEBT, SINKING FUNDS, Etc. Includes Total bonded debt, Sinking funds, Net debt, and Water debt.

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 with columns: Years, Real Estate & Improvements, Personal Property, Total Assessed Valuation, City Tax per \$1,000. Shows data for years 1898, 1897, 1896, 1895, and 1890.

POPULATION.—In 1890 population was 105,287; in 1880 it was 78,682; in 1870 it was 53,180. The population for 1897 (est.) is 123,000.

ALLEGHENY CO.—{ JOHN M. ANDERSON, Treas. { W. E. THOMPSON, Comptroller.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes COMPROMISE BONDS, COURT HOUSE BONDS, INSANE ASYLUM BONDS, and PAR VALUE.

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; also the Insane Asylum bonds.

ALLENTOWN.—{ FRED. E. LEWIS, Mayor. { A. L. REICHENBACH, Treasurer.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes City Bonds, Water Bonds, and various interest rates.

TAX FREE.—All bonds issued by this city are exempt from taxation.

ALTOONA.—{ H. C. BARR, Mayor. { H. E. FERGUSON, Treasurer.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes Sinking fund, IMPROVEMENT BONDS, and WATER BONDS.

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 Aug. 1, 1898, was \$1,150,000.

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

ASHLAND.—{ M. T. DONAHOE, Burgess. { GEORGE F. RENTZ, Town Clerk.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes COMMON BONDS, WATER BONDS, and various interest rates.

STATE TAX FREE.—Bonds are free from State tax.

BEAVER FALLS.—T. G. MCPHERSON, Sec.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes GENERAL IMPROVEMENT BONDS, WATER BONDS, and various interest rates.

BELLEFRONTE.—ISAAC MITCHELL, Clerk of Council.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes REPUNING BONDS, STREET IMPROVEMENT BONDS, and various interest rates.

BETHLEHEM.—H. A. GORMAN, Secretary.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes Bonded debt, Tax rate, and Assessed valuation.

BLAIR CO.—{ M. H. FAGLEY, Pres. Board Commissioners. { W. S. HOSTLER, Clerk.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes COUNTY BONDS, and various interest rates.

BLOOMSBURG.—{ W. O. HOLMES, Mayor. { A. M. YOST, Treasurer.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes CITY HALL AND SEWER BONDS, and various interest rates.

BRADDOCK.—P. S. TODD, Chairman Finance Committee.—This borough is in Allegheny County.

Table with columns: NAME AND PURPOSE, Interest Rate, Payable, When Due, Principal, Outstanding. Includes SCHOOL BONDS, SEWER AND STREET BONDS, and WATER BONDS.

**BRADFORD.**—{GEO. C. FAGNAN, Mayor.  
A. D. SLOAN, Comptroller.  
This city is in McKean County.

<b>LOANS—</b> <b>BUILDING BONDS—</b> 6s, M&N, \$5,000.....1900-1904 (\$1,000 due yearly on May 1.) 4s, ....., \$30,000.....1906-1926 (\$10,000 due every 10 years.) <b>WATER WORKS BONDS—</b> 6s, J&D, \$20,000.....Dec. 1, 1893 6s, J&D, 25,000.....Dec. 1, 1903 Bonded debt Apr. 1, 1898. \$80,000 City has no floating debt.	<b>LOANS—</b> Sinking fund assets..... \$20,000 Net debt Apr. 1, 1898.... 60,000 Tax valuation 1897.....3,000,000 Assessment is about 2/3 actual value Total tax rate (per \$1,000)....\$36.00 Population in 1890 was....10,514 Population in 1895 (est.)...16,000 <b>SCHOOL DISTRICT BONDS—</b> 6s, J&J, \$21,200..... Part yearly Total sch. debt Mar. 20, '98. \$21,200
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**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.**—W. E. FINGHT, Burgess.  
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.

<b>LOANS—</b> <b>GENERAL PURPOSES—</b> 4s, A&O, \$16,000.....Apr. 1, 1907 4s, A&O, 18,000.....Apr. 1, 1908 4s, J&J, 25,000.....Jan. 1, 1909 4s, J&J, 20,000.....July 1, 1909 3-6s, A&O, 1,700.....Apr. 1, 1907 4s, J&J, 5,500.....July 1, 1911 4s, ....., 15,000.....	Int. paid by Carlisle Deposit Bank. Bonded debt Feb. 1, '98.... \$86,200 Sinking fund..... 1,500 Net debt Feb. 1, 1898.... 84,700 Total valuation 1897.....5,000,000 Assessment is 2/3 actual value. Total tax (per \$1,000).....\$13.50 Population in 1890 was.....7,620 Population in 1896 (est.)...11,000
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**OPTIONAL.**—All bonds are subject to call on 60 days' notice.  
**TAX FREE.**—The bonds are all exempt from taxation.

**CARNEGIE.**—R. J. HARDY, Clerk of Council.  
This borough, which is in Allegheny County, was formed in 1894 by the consolidation of the boroughs of Chartiers and Mansfield.

<b>LOANS—</b> <b>SCHOOL BONDS—</b> 4 1/2s, \$40,000.....1918 to 1928 <b>CHARTIERS BOROUGH BONDS—</b> \$18,000.....1899-1910 <b>MANSFIELD BOROUGH BONDS—</b> \$15,500.....1899-1910 <b>CARNEGIE BONDS—</b> \$22,000.....1911-1921	<b>IMPROVEMENT BONDS 4 1/2s—</b> \$75,000.....1906-1928 Bonded debt Mar. 1, '98. \$60,300 Floating debt..... 5,765 Total debt Mar. 1, 1898 66,065 Assessed valuation '97.....2,947,620 Assessment about 2/3 actual value. Tax rate (per \$1,000) 1897. \$16.50 Population in 1898 (est.)...10,000
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**TAX EXEMPT.**—Bonds are free of tax.

**CHAMBERSBURG.**—E. J. BLACK, Treasurer.  
This borough is the capital of Franklin County.

<b>LOANS—</b> <b>BOROUGH BONDS—</b> 4 1/2s, A&O, \$37,600.....Apr. 1, 1919 <b>ELECTRIC-LIGHT BONDS—</b> 4-3s, J&J, \$8,100.....Jan. 1, 1905 4s, A&O, 9,100.....Apr. 1, 1922 <b>WATER BONDS—</b> 4 1/2s, J&J, \$27,100.....Jan. 1, 1919 4s, J&J, 29,100.....Jan. 1, 1921	Total debt Jan. 1, '98.... \$111,000 Total valuation 1897....2,395,052 Assessment is 2/3 actual value. County tax (per \$1,000) 1897. \$4.00 Bond tax (per \$1,000)..... 4.00 Borough tax (per \$1,000).... 5.00 School tax (per \$1,000)..... 6.00 Population in 1890 was.....7,863
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**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.

<b>LOANS—</b> <b>CITY BONDS—</b> 5s, J&J, \$233,500.....1897-8 & 9 4s, J&J, 178,000.....1901 to 1904 4g, M&S, 80,000 g.....1926 Optional after 1906. 4s, ....., 25,000.....July 1, 1927 (Subject to call after 1902.) Bonded debt Apr. 1, '98.. \$647,100	Floating debt..... \$39,967 Total debt Apr. 1, 1898. 687,067 Sinking fund..... 238,870 Net debt Apr. 1, 1898.... 448,197 Tax valuation 1898....14,743,196 Total tax (per \$1,000) 1898. \$20.00 Population in 1890 was....20,226 Population in 1880 was.... 14,997 Population in 1898 (est.)... 35,000
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**CHESTER CO.**—E. VINTON PHILIPS, Treasurer.  
The county seat is West Chester.

<b>LOANS—</b> <b>COUNTY CERTIFICATES—</b> 4s, A&O, \$77,000..... Total debt Aug. 15, 1898.. \$77,000	Tax valuation 1898....\$51,833,334 Tax rate (per \$1,000) 1897. \$2.50 Population in 1890 was....89,377
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**CLINTON CO.**—R. W. A. JAMISON, Treasurer.  
County seat is Lock Haven.

Bonded debt Jan. 1, '98. \$173,400 Sinking fund..... 37,869 Net debt Jan. 1, 1898.... 135,531 Assessed valuation, real. 6,064,314 Assessed valuation, per.. 582,404	Total valuation 1897....\$6,646,718 Tax rate (per \$1,000) 1897 (State and County).....\$11.00 Population in 1898 (est.)... 29,000 Population in 1890.....28,685
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**COATESVILLE.**—C. N. SPEAKMAN, Treasurer.  
This borough is in Chester County.

<b>LOANS—</b> <b>REFUNDING BONDS—</b> 4s, J&J, \$76,980.....1911 Subject to call after.....1901 <b>REPAIRING STREETS—</b> 4 1/2s, J&J, \$15,800. Within 23 years <b>WATER BONDS—</b> 4s, J&J, \$23,000.....Jan. 1, 1927 (Subject to call) after July 1, 1898 4s, J&J, \$2,500.....1926	<b>FUNDING BONDS—</b> 4s, J&J, \$9,900.....1926 (Subject to call after 1906.) Bonded debt Mar 7, 1898 \$128,180 Tax valuation, real.....1,853,036 Tax valuation, personal. 225,558 Total valuation 1897....2,078,594 Assessment is 2/3 actual value. Total tax (per \$1,000) '95....\$14.50 Population in 1890 was....3,680 Population 1896 (estimated) 4,500
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**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 Borough Treasurer's office.  
**WATER WORKS.**—The borough owns its water works; cost of construction, \$60,000.

**COLUMBIA.**—Columbia is in Lancaster County.

<b>LOANS—</b> <b>FUNDING BONDS—</b> 5s, J&J, \$10,900.....Jan. 1, 1899 <b>IMPROVEMENT BONDS—</b> 4s, A&O, \$28,000.....Apr. 1, 1902 4s, A&O, 100,000.....Apr. 1, 1904 4s, A&O, 20,000.....Apr. 1, 1914	<b>When Due.</b> Total debt Mar. 1, 1896. \$158,900 Tax valuation 1896.....3,058,076 Assessment nearly 1/2 actual value. Total tax (per \$1,000).....\$14.56 Population in 1890 was....10,599 Population in 1880 was..... 8,312 Population in 1896 (est.)...13,000
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**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.

<b>LOANS—</b> <b>REFUNDING FUNDS '96—</b> 4s, J&J, \$42,000.....July, '01 to '26 (\$7,000 due every five years). Total debt Feb., 1898.. \$42,000	<b>When Due.</b> Tax valuation 1896....\$2,098,669 Assessm't abt. 50 p.c. actual value. School tax (per \$1,000).....\$4.00 Borough tax (per \$1,000)..... 7.50 Population in 1890 was.....5,470
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The borough pays all taxes on its bonds.

**CORRY.**—N. STONE, Mayor.  
This city is in Erie County.

<b>LOANS—</b> <b>REFUNDING BONDS —</b> 4 1/2s, J&J \$10,000.....July 1, 1910 Subject to call. 4 1/2s, M&S, \$94,300.....Mar. 1, 1912 Subject to call.	<b>When Due.</b> Total debt Mch. 1, 1898. \$104,300 Tax valuation 1898.....1,724,286 Assessment about 2/3 actual value. Total tax (per \$1,000).....\$34.00 Population 1898 (local authority).....7,000 Population in 1890 was.....5,677 Population in 1880 was.....5,277
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Interest paid in Corry and N. Y.  
Refun. bonds of 1910 & '12 tax free.

**CRAWFORD CO.**—ELBERT SMITH, Treasurer.  
County seat is Meadville.

<b>LOANS—</b> <b>COUNTY BONDS</b> 4s, Dec. 31, \$99,000.....Optional. Interest payable in Meadville. Bonded debt July 1, 1898. \$99,000	<b>When Due.</b> Floating debt..... \$64,000 Total debt July 1, 1898 163,000 Tax valuation 1898....20,828,797 County tax (p. \$1,000) 1898 \$7.00 Population in 1890 was....65,324
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Bonds are exempt from taxation. Property is assessed at about 1/3 of its actual value.

**DANVILLE.**—HARRY ELLENBOGEN, Treasurer.  
This borough is in Montour County.

<b>LOANS—</b> <b>WATER BONDS—</b> 4s, J&J, \$96,700.....At call <b>BOROUGH BONDS—</b> 4s, M&N, \$13,700.....Nov. 1, 1912 Subject to call at any time. Interest payable in Danville. Total debt Jan. 1, 1898.. \$110,400	<b>When Due.</b> Assessed valuation, real. \$861,827 Assessed valuation, pers'l 36,011 Total valuation 1897.... 897,838 Assessment about 1/3 actual value. Bor. & Water tax (p. \$1,000) \$18.00 Population in 1890 was.....7,998 Population in 1880 was.....8,346 Population in 1896 (est.)...8,500
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**DAUPHIN CO.**—A. L. ETTER, Treasurer.  
County seat is Harrisburg.

<b>LOANS —</b> Bonded debt July 1, '98.. \$252,000 Floating debt..... 70,000	<b>Amount.</b> Total debt July 1, 1898 \$322,000 Tax valuation 1897....51,424,500 Population in 1890 was....96,977
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**DELAWARE CO.**—H. M. ASH, Treasurer.  
County seat is Media.

<b>LOANS—</b> <b>WAR DEBT—</b> 3 1/2s, A&O, \$400,000.....Oct. 6, 1906 Subject to call after 1900. Interest payable in Media.	<b>When Due.</b> Bonded debt Sept. '98.. \$400,000 Tax valuation in 1896. 48,051,076 Assessment about 2/3 actual value. Population in 1890 was....74,683 Population in 1880 was....56,101
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**EASTON.**—{H. A. HARTZELL, Mayor.  
JAMES MCCAULEY, Treasurer.  
Easton is situated in Northampton County.

<b>LOANS—</b> <b>CITY LOAN—</b> 4s, semi-an., \$314,000. y'rly to 1925 3 1/2s, A & O, 126,200. Apr. 1, 1928 Interest payable by City Treasurer. Total debt Feb. 15, '98. \$314,000 Sinking fund..... 5,400 Net debt Feb. 15, 1898. 308,600 Tax valuation 1897....11,900,000	<b>When Due.</b> Assessment is 2/3 actual value. State tax (per \$1,000).....\$4.00 County tax (per \$1,000)..... 1.80 City tax (per \$1,000)..... 6.50 School tax..... 6.00 Population 1890 was....14,481 Population 1880 was.....11,924 Population in 1897 (est.)...17,600
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**TAX FREE.**—All bonds of this city are exempt from taxation.  
**CITY PROPERTY.**—The city owns its electric-light plant.

**ERIE.**—{ROBERT J. SALTSMAN, Mayor.  
W. W. GINGRICH, Comptroller.  
This city is situated in the county of the same name.

<b>LOANS—</b> <b>NAME AND PURPOSE.</b> Refunding, 1887..... do 1889..... do 1894.....	<b>Interest.</b> Rate Payable. 4 J & J 4 M & S 4g J & J	<b>Principal.</b> <b>When Due.</b> Jan. 1, 1907 Mch. 1, 1909 Jan. 1, 1914	<b>Outstand'g.</b> \$256,500 50,000 500,000
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All bonds issued by this city are free from State tax to the holders.  
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.

**TOTAL DEBT, SINKING FUNDS, ETC.—**

	Sept. 1, 1898.	Sept. 1, 1897.	Jan. 1, 1897.
Total bonded debt.....	\$806,500	\$841,500	\$841,700
Water debt (included above)....	517,012	517,012	517,012
The city has no floating debt.			

The sinking fund receives yearly a certain sum from the tax levy, not exceeding 3 mills and not less than 1/4 of a mill on a dollar; on Sept. 1, 1898, the fund amounted to \$107,072.

**CITY PROPERTY.**—The city owns real estate and personal property amounting to \$2,804,167 as follows:

Fire property.....	\$117,260	Other real estate.....	\$89,375
Water property.....	1,561,895		
City Hall.....	166,337	Total.....	\$2,804,167
School property.....	869,300		

**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.
1898	\$19,158,588	\$24.00
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 1893 estimated at 60,000.

ERIE SCHOOL DISTRICT.—W. J. FLYNN, C'k B'd Ed.

LOANS—	When Due.	Total debt Feb. 10, '98.	Assessed val'n '98.	Assessment $\frac{2}{3}$ actual value.	School tax (per M.) '98.	Total tax rate city, State county and school.	Population 1898 (est.)
4s, A&O, \$7,000	Oct. 1899	\$150,000	\$18,465,000		\$8.00	28.00	58,000
4s, M&N, \$5,000	1898-1901						
(\$2,500 yearly in Nov. to 1899 and \$10,000 yearly 1900-01)							
4s, A&O, \$38,000	1899-1907						
(\$4,000 yearly in Apr.)							
4s, A&O, \$55,000	1899-1909						
(\$5,000 annually in Oct.)							

ETNA.—W. J. KISKADDEN, Borough Treasurer.

Total debt Jan. 1, 1898.	\$97,500	Tax rate (per \$1,000)	\$17.00
Tax valuation 1897.	2,080,290	Population in 1890 was.	3,767

FAYETTE CO.—} DAVID D. JOHNSON, Treasurer.  
 } O. R. BROWNFIELD, Com'r's Clerk.

LOANS—	When Due.	Total debt Jan. 1, '98.	Total valuation 1898.	Assessment about $\frac{3}{4}$ actual value.	State tax (per \$1,000) 1898.	County tax (per \$1,000) '98.	Population in 1890 was.
COURT HOUSE BONDS—		\$194,965	33,516,994		\$4.00	5.00	80,006
4s, M&N, \$161,000	1899						
(\$9,000 due yearly) to 1915							
4s, J&D, \$21,000	1915-1915						
Interest payable in Uniontown.							

HARRISBURG.—} JOHN D. PATTERSON, Mayor.  
 } CHAS. A. MILLER, Clerk.

Harrisburg, the capital of the State, is situated in Dauphin County.

NAME AND PURPOSE.	Rate Payable.	When Due.	Principal.	Outstand'g.
Water bonds	6 J & J	July 1, 1903	\$101,400	
do	6 J & J	Jan. 1, 1904	91,000	
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	26,700	
do	4 J & J	Jan. 1, 1915	265,000	
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	31,900	
do	5 J & J	July 1, 1900	14,000	
do	4 J & J	Jan. 1, 1901	60,000	
do	4 J & J	July 1, 1902	65,000	
do	4	1918	34,700	
do	4	1917	5,400	

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 Apr. 4, 1898, was \$938,100; sinking fund assets, \$105,020; net debt, \$833,080, not including \$110,700 improvement bonds, payable by assessments. 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.
1898	\$25,314,474	
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 57,000

HOLLIDAYSBURG.—} J. W. BRACKEN, Ch'f Burgess  
 } W. L. BALDRIGE, Treasurer

This borough is the county seat of Blair County.

LOANS—	When Due.	Bond. debt Feb. 15, '98.	Tax valuation (real) '96.	City tax rate (per \$1,000)	Population in 1890 was.	Population in 1897 (est.)
BOROUGH BONDS—		\$54,700	\$1,125,000	\$4.00	2,975	3,000
5s, A&O, \$5,000	Optional					
4 $\frac{1}{2}$ s, A&O, 2,200	Optional					
WATER BONDS—						
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.  
 } LOUIS ROTT, Treasurer.

This borough is in Allegheny County.

LOANS—	When Due.	SCHOOL BONDS—(Con.)	5s, M&N, \$11,000	4 $\frac{1}{2}$ s, J&D, 25,000	5s, J&D, 5,000	Overdue bonds	Bonded debt Feb. 15, '98.	Floating debt	Total debt Feb. 15, 1898.	Water bonds (incl. above)	School bonds (included)	Tax valuation 1897.	Assessment about $\frac{2}{3}$ actual value.	Borough tax (p'r \$1,000)	County tax (per \$1,000)	School tax (per \$1,000)	Population in 1890 was.	Population in 1880 was.	Population in 1897 (est.)	
STREET AND SEWER BONDS—							\$2,000	286,500	20,000	306,500	117,000	4,321,550		\$10.00	2.00	8.00	7,911	592	10,000	
5 $\frac{1}{2}$ s, J&D, \$48,000	yrly' to 1914																			
5 $\frac{1}{2}$ s, J&D, 26,000	yrly' to 1918																			
5 $\frac{1}{2}$ s, M&S, 5,000	Sept. 1, 1905																			
5 $\frac{1}{2}$ s, M&S, 20,000	Sept. 1, 1915																			
5s, M&S, 12,000	Mar. 1, '99 to '10																			
5 $\frac{1}{2}$ s, M&S, 10,000	1898 to 1912																			
5 $\frac{1}{2}$ s, A&O, 3,000	1899 to 1904																			
5 $\frac{1}{2}$ s, J&J, 20,000	Jan. 1, 1917																			
Optional after 1902																				
WATER BONDS—																				
5 $\frac{1}{2}$ s, M&S, \$16,000	Yearly to '09																			
5 $\frac{1}{2}$ s, M&S, 15,000	Sept. 1, 1910																			
5 $\frac{1}{2}$ s, A&O, 28,000	Yearly to '16																			
5s, A&O, 58,000	Oct. 1, '98 '16																			
SCHOOL BONDS—																				
5 $\frac{1}{2}$ s, M&S, \$32,000	Part yearly																			

HUNTINGDON CO.—HENRY MUSER, Treas.

County seat is Huntingdon.

LOANS—	When Due.	Floating debt	Total debt Jan. 1, 1898.	Tax valuation, real.	Tax valuation, personal.	Tax valuation 1895.	Assessment about $\frac{1}{3}$ actual value.	Total tax (per \$1,000)	Population in 1890 was.
BRIDGE BONDS—		\$32,122	112,622	4,924,384	519,140	5,443,524		\$18.00	35,751
4s, {J&J,} \$61,000	{1898 to '02}								
{A&O,} {part yrly.									
5s, A&O, \$19,500	1902 to 1906								
(Payable part yearly.)									
Interest paid by County Treas.									
Bonded debt Jan. 1, 1898.	\$80,500								

HUNTINGDON.—} R. A. ORBISON, Burgess.  
 } J. R. PATTON, Secretary.

This borough is the county seat of Huntingdon County.

LOANS—	When Due.	Bonded debt Feb. 1, '98.	Tax valuation 1898.	Assessment about $\frac{1}{3}$ actual value.	Total tax rate (per M.) '98.	Population in 1890 was.	Population in 1898 (est.)
STREET IMPROVEMENT BONDS—		\$58,300	1,645,975		\$29.25	5,729	6,000
4s, J&J, \$5,400	July, 1899-1904						
4s, J&J, 19,000	July, 1899-1909						
4s, J&J, 20,600	July, 1899-1910						
FUNDING BONDS—							
..... \$13,300	July 1899-1910						

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.	Tax valuation, personal	Tax valuation 1897.	Co. tax rate (per \$1,000).	Population in 1890 was.	Population in 1880 was.
COUNTY BONDS—		\$8,221,806	412,929	8,634,735	6.00	42,175	40,527
4 $\frac{1}{2}$ s, .. \$24,450	1900						
4 $\frac{1}{2}$ s, .. 40,000	1901						
Interest payable in Indiana.							
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.	Tax rate (per \$1,000)	Population in 1890 was.	Population in 1897 (est.)
4s, A&O, \$39,600	Oct. 1, 1898	\$1,148,790	12.25	1,609	2,100
(Part due yearly) to Oct. 1, 1915					
Bonded debt Feb. 15, 1898.	\$39,600				

JOHNSTOWN.—} GEO. W. WAGONER, Mayor.  
 } SAMUEL LENHART, Jr., Comptr'r.

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 $\frac{1}{2}$ s, 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, .., \$1,800	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 $\frac{1}{2}$ s, 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 Millfintown.

LOANS—	When Due.	Tax valuation, real.	Tax valuation, personal	Total valuation 1895.	Total tax (per \$1,000)	Population in 1890 was.
COUNTY BONDS—		\$4,573,910	555,368	5,129,278	\$10.00	16,655
3s & 4s, \$140,049						
Interest payable by County Treas.						
Bonded debt Aug. 1, '96.	\$140,049					
Sinking fund	\$21,162					

KENNETT SQUARE—This borough is in Chester Co.

LOANS—	When Due.	Tax valuation, personal.	Total valuation 1895.	Assessment same as actual value.	Total tax (per \$1,000)	Population in 1890 was.	Population in 1880 was.	Population in 1895 (est.)
BOROUGH & WATER BONDS—		\$12,775	703,275		\$12.50	1,326	1,021	1,500
4s, J&J, \$40,000	Jan. 1, 1914							
Int. payable in Kennett Square.								
Floating debt	\$1,000							
Total debt Jan. 1, 1897.	41,000							
Tax valuation, real.	690,500							

The borough pays all taxes on its bonds.

LACKAWANNA CO.—C. H. SCHADT, Treas.

County seat is Scranton.

LOANS—	When Due.	Sinking fund	Net debt Aug. 18, '97.	Valuation, real.	Valuation, personal.	Tax valuation 1897.	Assessment about $\frac{1}{2}$ actual value.	County tax (per \$1,000) '97.	Population 1890 was.
REFUNDING BONDS—		\$10,000	245,000	26,621,431	3,388,685	30,010,116		\$7.00	142,088
4 $\frac{1}{2}$ s, J&D, \$120,000	Dec. 1, 1904								
Bonds all optional after 2 years.									
COURT HOUSE BONDS—									
4s, J&D, \$135,000									
Interest payable by County Treas.									
Total debt Aug. 18, 1897.	\$255,000								

TAXES on the above securities are paid by the County.

LANCASTER.—} EDWIN S. SMELTZ, Mayor.  
 } J. H. RATHFON, Treasurer.

This city

LANCASTER CO.—E. H. HERSHEY, Treas.

County seat is Lancaster.
LOANS— When Due.
COUNTY BONDS—
4s, A&O, \$170,800....Apr. 1, 1901
Subject to call at any time,
3 1/2, \$50,000.....
COURT HOUSE BONDS—
3 1/2, \$50,000.....1918
(Subject to call after 1908.)
TAX FREE.—All bonds of this county are exempt from taxation.

LEBANON.—GEORGE H. SPANG, Treasurer.

This city is in Lebanon County.
LOANS— When Due.
CITY BONDS—
4s, April, \$36,000.....
Subject to call at any time.
WATER BONDS—
4s, April, \$161,000....Apr. 1, 1902
Subject to call at any time.
Interest paid at City Treas'r office.
Total debt March 1, 1898, \$215,000
Water debt (included).... 170,000
Sinking fund and cash... \$33,100
Net debt March 1, 1898.. 181,900
Tax valuation, real.....8,070,400
Total valuation, personal. 289,050
Total valuation 1896.....8,359,450
Assessment about 90 p. ct. actual.
County tax (per \$1,000).....\$1.75
City tax (per \$1,000).....\$3.25
Average school tax.....\$4.50
Population in 1890 was.....15,000

LOCKHAVEN.—{ W. H. MAYER, Mayor.
C. H. SHOEMAKER, Treasurer.

This city is in Clinton County.
LOANS— When Due.
CITY BONDS—
6s, \$25,000.....Nov. 1, 1910
5s, 10,000.....Oct. 1, 1903
4s, 3,000.....'95 extended
4s, 25,000.....Jan. 1, 1907
4s, 25,000.....May 1, 1915
WATER BONDS—
5s, \$25,000.....Dec. 1, 1898
5s, 10,000.....Oct. 1, 1903
WATER BONDS—(Con.)—
5s, \$84,500.....May 1, 1904
4s, 19,500.....July 1, 1914
Total debt Feb. 15, 1898, \$227,000
School bonds (addit'nal). 8,000
Total valuation 1897.....1,700,000
Assessment about 1/3 actual value.
Population in 1890 was.....7,358
Population in 1880 was.....5,845
Population in 1896 (est.)....8,000
Tax valuation, real...\$25,322,328
Tax valuation, person'l. 3,509,742
Total valuation, 1897..28,832,070
Assesment abt. 10 p. c. of act'l val.
County tax (per \$1,000), '98, \$7.50
School tax per \$1,000.....13.00
Population in 1890 was...201,203
Population in 1897 (est.)..260,000

LUZERNE CO.—R. P. ROBINSON, Treasurer.

The county seat is Wilkes-Barre.
LOANS— When Due.
COUNTY BONDS—
4s, F&A, \$37,500, g.... Feb. 1, 1903
4s, 90,000.....1899 to 1907
(Part annually.)
Int. is payable in Wilkes-Barre.
Total debt Feb. 1, '98.. \$127,500
Sinking funds..... 22,000
Net debt Feb. 1, 1898.. 105,500
Tax valuation, real...\$25,322,328
Tax valuation, person'l. 3,509,742
Total valuation, 1897..28,832,070
Assesment abt. 10 p. c. of act'l val.
County tax (per \$1,000), '98, \$7.50
School tax per \$1,000.....13.00
Population in 1890 was...201,203
Population in 1897 (est.)..260,000
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
Tax valuation.....20,656,822
Population in 1890 was....70,579
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.
BOROUGH BONDS—
4s, A&O, \$2,500.....Oct. 1, 1902
4s, M&S, 5,000.....Sept. 1, 1908
4s, F&A, 10,000.... Aug. 1, 1909
4s, J&J, 10,000..... 1911
4s, 17,000..... 1922
(Subject to call after 1907.)
4s, \$45,000.....Jan. 1, 1938
(Subject to call Jan. 1, 1908.)
The bonds, except where otherwise stated, are all 5-15-year bonds, and are exempt from taxation.
Total debt Feb. 1, 1898.. \$34,500
Sinking fund..... 2,000
Net debt Feb. 1, 1898.. 32,500
Tax valuation 1896.....2,400,000
Assessment is 2/3 the actual value.
Total tax (per \$1,000).....\$17.00
Population 1890 was.....11,286
Population 1880 was.....7,181
Population in 1897 (est.)..14,000
Interest payable at Treasury.

McKEESPORT.—This city is in Allegheny County.

LOANS— When Due.
FUNDING BONDS—
4 1/2s, J&J, \$42,000....July 1, 1920
RR. COMPROMISE BONDS—
6s, J&J, \$104,600....July 1, 1906
WATER BONDS—
5s, J&J, \$75,000\*....July 1, 1911
5s, J&J, 27,000....July 1, 1904
Interest payable by City Treasurer.
Bonded debt June 1, 1898, \$272,100
Water debt (included).... 102,000
Floating debt..... 195,508
Total debt June 1, 1898.. \$467,608
Sinking fund June 1, '98. 119,316
Other assets..... 101,482
Net debt June 1, 1898.. 246,810
Ass'd valuation 1897.. 13,764,515
Assessment about 1/2 actual value.
City & sch. tax (p. \$1,000), '96, \$13.50
Total tax (per \$1,000).....\$16.50
Population 1890 was.....20,741
Population 1880 was.....8,212
Population 1870 was.....2,523
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.—{ E. W. McARTHUR, Mayor.
D. T. McKAY, Jr., Comptroller.

This city is in Crawford County.
\*LOANS— When Due.
CITY BONDS—
4 1/2s, J&J, \$6,000....July 1, 1902
4s, J&J, 24,200....July 1, 1901
4s, J&J, 12,000....Jan. 1, 1907
4s, J&J, 6,000....Apr. 1, 1907
4s, M&S, 7,900....Mar. 1, 1916
WATER WORKS BONDS—
4s, A&O, \$153,000....Oct. 1, 1928
(Subject to call after Oct. 1, 1903.)
Interest is payable at City Treas'r's.
Bonded debt Jan. 1, '98.. \$75,700
Floating debt..... \$4,258
Total debt..... 79,958
Sinking fund..... 24,515
Net debt Jan. 1, 1898.. 51,443
Tax valuation, real.....2,898,446
Tax valuation, personal. 83,061
Total valuation 1897.....2,981,507
Assessment abt. 50% actual value.
Total tax (per \$1,000), '97.. \$33.00
Population 1890 was.....9,520
Population 1898 (est.)... 11,000
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.
Reg'd bds. due July 1, 1901, \$3,500
Do do Apr. 1, 1902, 6,675
Do do Oct. 1, 1902, 500
Do do Apr 1, 1903, 10,500
Do do Apr. 1, 1904, 4,400
Do do Oct. 1, 1904, 5,000
Do do Apr 1, 1905, 7,000
Interest 4%. Payable at Treasurer's office.
Bonded debt Jan. 1, 1898 \$37,575
Floating debt..... 2,600
Total debt Jan. 1, 1898.. 40,175
Assessed valuation '97..1,562,978
Assessment about 3/4 actual value.
Tax rate (per \$1,000) 1897, \$14.00
Population in 1890 was.....3,601
Population in 1897 (est.)....5,000

MEDIA.—{ C. D. M. BROOMHALE, Treasurer.
W. H. TRICKER, Clerk.

This borough is in Delaware County.
LOANS— When Due.
REGISTERED BONDS—
4s, A&O, \$55,600....Apr. 1, 1901
4s, A&O, 6,400....Apr. 1, 1903
4s, A&O, 15,000.... Apr. 1, 1912
4s, A&O, 10,000....Apr. 1, 1913
Optional after Jan. 1, 1903
REFUNDING BONDS—
3 1/2s, \$65,000.....
Int. payable by Borough Treas.
Total debt Jan. 1, 1898. \$87,000
Tax valuation 1895.....2,213,099
State tax (per \$1,000) '96.. \$4.00
Co. tax (per \$1,000)..... 3.50
Boro' tax (per \$1,000).... 4.00
Average school tax..... 4.25
Sinking fund tax..... 3.75
Tot. tax (per \$1,000) '96.. 19.50
Population in 1890 was.....2,736

MIFFLIN COUNTY.—GEORGE K. McCLINTIC, Treasurer.

County seat is Lewistown.
LOANS— When Due.
COUNTY BONDS—
4s, J&J and M&N, \$77,300.....
Interest payable in Lewistown.
Total debt Mar. 20, 1898. \$77,300
Tax valuation 1897.....3,441,768
Population in 1890 was.....19,996
Population in 1880 was.....19,577

MILLVALE.—W. A. YOUNG, Burgess.

This borough is in Allegheny County.
Bonded debt Jan. 1, '98.. \$100,100
Floating debt..... 6,000
Total debt Jan. 1, 1898.. 106,100
Tax valuation 1898....2,510,598
Assessment abt. 70% actual value.
Tax rate (per \$1,000) 1897.. \$23.00
Population in 1890 was.....3,809
Population in 1897 (est.).... 9,500

MONONGAHELA.—C. CARSON, Mayor.

Monongahela is in Washington County
LOANS— When Due.
SEWER & ST. IMP. BONDS, '92 & 4:
5s, M&S, \$41,500.....Sept. 1, 1912
(Subject to call after 1897.)
5s, F&A, \$18,500....Aug. 1, 1914
Bond. debt June 1, 1898. \$60,000
Tax valuation, real..... 1,321,377
Tax valuation, personal. \$134,145
Total valuation 1897.....1,455,522
Assessment about 2/3 actual value.
Total tax (per \$1,000) '97.. \$24.00
Population in 1890 was.... 4,096
Population in 1880 was..... 2,904
Population in 1898 (est.)... 5,500
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.
COURT HOUSE BONDS—
4s, M&S, \$66,600.....1909
Subject to call.
JAIL BONDS—
4s, \$2,600.....
Subject to call.
Interest payable at Co. Treasury.
Bonded debt Feb. 1, 1898. \$69,200
Floating debt..... 5,000
Total debt Feb. 1, '98.. 74,200
Total valuation 1896.....6,500,000
Assessment same as actual value.
Total tax (per \$1,000).... \$13.00
Population in 1890 was.....20,111
Population in 1895 (est.)...21,000

MONTGOMERY CO.—D. H. HITNER, Clerk.

County seat is Norristown.
LOANS— When Due.
COUNTY BONDS—
4s, A&O, \$77,000....Apr. 1, 1900
Interest payable in Norristown.
Total debt Feb. 15, 1898.. \$77,000
Tax valuation 1897.....78,404,730
Tax rate (per \$1,000) 1897.. \$6.00
Population 1890 was.. 123,290

MONTOUR CO.—J. NO. C. PEIFER, Clerk.

County seat is Danville.
LOANS— When Due.
COUNTY BONDS—
4s, Nov. 1, \$33,000.....
\$4,000 due yearly.
Total debt Feb. 15, 1898 \$33,000
Tax valuation, real.....1,902,034
Tax valuation, personal. \$123,588
Total valuation 1897.....2,030,622
Assessment about 2/3 actual value.
State and Co. tax (per M), '97.. \$13
Population in 1890 was.....15,645
Population in 1880 was.....15,468
TAX FREE.—All bonds are exempt from taxation.

NEW CASTLE.—{ S. W. SMITH, Mayor.
WM. 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.
CITY FUNDING BONDS—
4s, F&A, \$35,000....Aug. 1, 1918
(Subject to call after Aug. 1, 1903.)
Interest payable at city treasury.
Total debt April 1, 1898, \$136,500
Tax valuation, real.....6,600,000
Tax valuation, personal. 1,000,000
Total valuation, 1897.....7,600,000
Assessment about 3/4 actual value.
County tax (per \$1,000).... \$3.50
City tax (per \$1,000)..... 10.00
School tax (per \$1,000)..... 5.00
Population 1890 was.....11,600
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.
BOROUGH BONDS—(reg.)
4s, J&J, \$29,400....July 1, 1904
Subject to call at any time.
4s, J&D, \$14,300....Dec. 1, 1908
Subject to call at any time.
4s, J&J, \$67,000....Jan. 1, 1913
Optional after Jan. 1, 1898
3 1/2s, \$200,000....Oct. 1, 1927
(Subject to call after 1902.)
4s, J&J, \$59,500....Jan. 1, 1915
Bond. debt Feb. 15, '98. \$370, 00
Tax valuation 1897.....9.2 3,490
Assessment about 3/4 actual value.
State & Co. tax (p. \$1,000). \$2.00
Borough tax (per \$1,000).... 6.50
Average school tax..... 4.00
Population 1890 was.....19,791
Population 1896 (est.)....22,000
INTEREST is payable at the Borough Treasurer's office

NORTHAMPTON CO.—ALFRED P. LAUBACH, Treasurer.

Easton is the county seat.
LOANS—
4s, A&O, \$100,000....10-20 years
Interest payable semi annually at the County Treasurer's office.
Bonds are tax exempt.
Bonded debt Sept. 1, '98, \$100,000
Sinking fund..... 20,000
Net debt Sept. 1, 1898.. \$80,000
Tax valuation, real 39,43,753
Tax valuation, person'l. 4,567,251
Total valuation 1898. 44,001,004
County tax (p. \$1,000) 1898, \$2.60
Population in 1890 was.....84,220

OIL CITY.—{ JAMES A. FAWCETT, Mayor. } { W. H. WISE, Treasurer. }

This city is in Venango County.

Table with columns: LOANS—, When Due, and Bonded debt Mar. 1, '98. Includes entries for City Building Bonds and Oil City Borough Bonds.

Table with columns: Bonded debt Mar. 1, '98, Floating debt, Total debt Mar. 1, 1898, Water debt (included), Tax valuation, real, Total valuation, person'l, Total valuation 1897, Assessment is 3/4 actual value, Total tax (per \$1,000) '97, Population in 1890, Population in 1898 (estim.), Population in 1898 (estimated).

INTEREST on the Water 5s is payable by Townsend, Whelen & Co., Philadelphia.

OXFORD.—{ T. F. GRIER, Burgess. } { J. C. KERR, Secretary. }

This borough is in Chester County

Table with columns: LOANS—, When Due, and Net debt Feb. 15, 1898. Includes entries for Funded Loan Bonds and Gas and Water Red. Bonds.

Table with columns: Net debt Feb. 15, 1898, Total valuation 1897, Assessment within 15% actual value, County tax (per \$1,000), School tax (per \$1,000), City tax (per \$1,000), Population in 1890, Population in 1890 was, Population 1890 was, Population 1890 was, Population 1898 (estimated).

All issues of bonds are exempt from taxation. INTEREST is payable at the National Bank of Oxford

PERRY CO.—H. C. GAULT, Treasurer.

New Bloomfield is the county seat.

Table with columns: Bonded debt Jan. 1, 1898, Assets, etc., Net debt Jan. 1, 1898, Assessed valuation, real, Assessed valuation, per'l

Table with columns: Total valuation 1897, Assessment about actual value, State and county tax (per \$1,000) 1897, Population in 1890 was

PHILADELPHIA.—{ CHAS. F. WARWICK, Mayor. } { JOHN M. WALTON, Comptrol'r. } Philadelphia, co-extensive with the county of the same name, is the third city of the United States, has an area of over 130 square miles, and includes a number of places which have almost the character of separate towns.

The city, in November, 1897, voted in favor of \$11,200,000 bonds for various improvements, [the actual amount voted was \$12,200,000, but the lease of the city's gas works obviated the necessity for issuing the \$1,000,000 included for the improvement of the gas plant, thus reducing the amount to \$11,200,000], and the City Councils, in June, 1893, took the necessary steps to authorize the bonds, but their issue has been thus far (Oct. 1) defeated by litigation.

Table with columns: NAME AND PURPOSE, Interest, Rate, Payable, When Due, Principal, Outstanding. Includes entries for New funding loan, Three p. ct. loan, Serial loan, Refunding loan, Subway loan, Reservoir loan, etc.

Table with columns: TAXED CITY LOAN—, Consolidated, do, UNTAXED CITY LOAN—, Guaranteed gas, Park, No. 1, Water and ice boat, etc.

PAR OF BONDS—Bonds are in pieces of \$25, \$50, \$100 and \$1,000

INTEREST payable by Farmers' & Mechanics' Nat. Bank, Phila., Pa

TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Philadelphia's total municipal debt, and the sinking fund held by the city against the same, on the dates mentioned. [By a decision of the Supreme Court of Pennsylvania, filed May 31, 1894, it is held that, within the meaning of the word "Debt" in Section VIII, Article IX, of the Constitution of Pennsylvania, the real debt of the city is the authorized debt less the amount of the city certificates purchased and uncanceled in the sinking fund.]

Table with columns: Bonded debt, Outstanding warrants, Total debt, Sinking funds, Net debt on January 1st. Includes data for Jan. 1, 1898, Jan. 1, 1897, Jan. 1, 1896.

The city held on January 1, 1898, in addition to the sinking fund given above assets amounting to \$12,044,683.

The sinking fund holds the following securities: City loan, at par \$18,933,575 and United States loan, at par, \$413,000. The amount of bonded debt redeemed by the Sinking Fund Commission during the year 1897 was \$2,204,600. Among the assets held by the city are 22,500 shares of Sunbury & Erie Railroad stock, par value \$100 per share, or 45,000 shares of Philadelphia & Erie Railroad stock, par value \$50 per share, market value \$21 per share.

CITY PROPERTY—The real estate owned by the city is valued at \$53,793,669, an increase over the appraisal of Jan. 1, 1897, of \$1,018,775.

ASSESSED VALUATION, ETC.—The following shows the annual payments to the sinking fund, amount of bonded debt and outstanding warrants, assessed value of property, and the tax rate, for years indicated. Property in this city is assessed at about 3/4 of its actual value.

Table with columns: Years, Paym'ts to Sink. Fund, Total Municipal Debt Jan. 1, Assessed real and Personal Valua'n. per \$1,000, Tax rate. Includes data from 1899 down to 1855.

POPULATION.—In 1890 population was 1,046,964; in 1880 it was 847,170; in 1870 it was 674,022.

PHOENIXVILLE.—Wm. H. BITTING, Burgess

This borough is in Chester County.

Table with columns: LOANS—, When Due, Interest payable at Phoenixville, Total debt Feb. 1, 1898, Cash on hand, Net debt Feb. 1, 1898, Tax valuation 1896, Assessment about 3/4 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1897 (est.)

PITTSBURG.—{ H. P. FORD, Mayor. } { H. I. GOURLEY, Comptroller. }

This city is situated in Allegheny County.

Table with columns: NAME AND PURPOSE, Interest, Rate, Payable, When Due, Principal, Outstanding. Includes entries for City building bonds, Free bridge bonds, Funded debt bonds, Improvement bonds, Market bonds, Municipal consol. bonds, Public Park bonds, Boulevard bonds, Railroad scrip, Railroad compromise bonds, Water bonds, Refund. Water extension loan, East Birmingham funded.

(\*) Coupon bonds. (r) Registered bonds. (g) Payable in gold \* These issues form parts of the \$6,250,000 loan authorized in 1895, and the amounts here given represent the portion thus far issued.

PAR VALUE OF BONDS.—Bonds are for \$100 and multiples.

TAX FREE.—All issues of this city's bonds are exempt from taxation except the refunding water extension loan.

INTEREST is payable at the City Treasurer's office in Pittsburg, at the Bank of America in New York, at the office of Townsend, Whelen & Co. in Philadelphia and at the Pittsburg Trust Co.

Table with columns: TOTAL DEBT, SINKING FUND, ETC.—, 1898, 1897, 1896, 1895. Includes Total bonded debt, Sinking funds, Net debt on Feb. 1.

† Including \$7,000 still outstanding. The sinking fund receives yearly from \$400,000 to \$500,000 from appropriations and investments.

DEBT LIMITATION.—Pittsburg's debt is limited by State Constitution to 7 per cent of the assessed value of real estate.

ASSESSED VALUATION.—The city's assessed valuation (estimated at about cash value) and tax rate have been as follows:



SHARPSBURG.—GEO. L. WALTER, Chairman Finance Committee.

Table with columns for bond types (Water Bonds, Sewer Bonds, etc.), amounts, and due dates. Includes 'ELECTRIC LIGHTS' section.

INTEREST on the water bonds is payable in Philadelphia; on the electric bonds in Pittsburg. TAX FREE.—All bonds are exempt from taxation.

SHENANDOAH.—ADOLPH P. TABER, Burgess. T. J. DAVIES, Treasurer.

Table with columns for bond types (Refunding Bonds, Water Bonds, etc.), amounts, and due dates. Includes 'Water debt (included)' section.

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.

Table with columns for bond types (Refunding Bonds, Water Bonds, etc.), amounts, and due dates. Includes 'Tax rate (per \$1,000)' section.

SOUTH BETHLEHEM.—THOS. GANEY, Clk.

Table with columns for bond types (Market Building Bonds, Permanent Street Imp. Bonds, etc.), amounts, and due dates. Includes 'Borrowed debt' section.

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 for bond types (Borough Bonds, etc.), amounts, and due dates. Includes 'Borrowed debt' section.

SUNBURY.—P. H. MOORE, Chief Burgess. HARRY LANDAU, Clerk.

Table with columns for bond types (County Bonds, etc.), amounts, and due dates. Includes 'Borrowed debt' section.

TIOGA COUNTY.—ROSS A. MITCHELL, Treas.

Table with columns for bond types (County Bonds, etc.), amounts, and due dates. Includes 'Borrowed debt' section.

TITUSVILLE.—W. B. BENEDICT, Mayor. JULES A. C. DUBAR, Comptroller.

Table with columns for bond types (City Bonds, Water Bonds, Sewer Bonds, etc.), amounts, and due dates. Includes 'Sinking Fund Bonds' section.

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.

Table with columns for school district bonds, amounts, and due dates. Includes 'Tax rate (per \$1,000)' section.

TURTLE CREEK.—J. H. HOLMES.

Table with columns for bond types (Borough Bonds, School Bonds, etc.), amounts, and due dates. Includes 'Borrowed debt' section.

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.

Table with columns for bond types (Borrowed debt, etc.), amounts, and due dates. Includes 'Tax rate (per \$1,000)' section.

UNION COUNTY.—D. R. SMITH, Treasurer.

Table with columns for bond types (Bridge Bonds, etc.), amounts, and due dates. Includes 'Borrowed debt' section.

WARREN.—JOHN MASTERSON, President.

Table with columns for bond types (Borrowed debt, etc.), amounts, and due dates. Includes 'Borrowed debt (last returns)' section.

WASHINGTON.—J. N. WHITE, Secretary.

Table with columns for bond types (Paving Bonds, etc.), amounts, and due dates. Includes 'Borrowed debt' section.

WASHINGTON CO.—GEO. E. LOCKHART, Clerk County Commissioners.

Table with columns for bond types (Court-House & Jail Bonds, etc.), amounts, and due dates. Includes 'Borrowed debt' section.

WEST CHESTER.—W. S. UNDERWOOD, Treas.

Table with columns for bond types (Water Bonds, Redemption Bonds, etc.), amounts, and due dates. Includes 'Borrowed debt' section.

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 Greensburgh.

Table with columns for bond types (County Bonds, etc.), amounts, and due dates. Includes 'Borrowed debt' section.

WILKES-BARRE.—FRANK DEITRICK, Clerk.

Wilkesbarre is in Luzerne County. The assessed valuation of the city given in the following statement is very low, being only about one-seventh of the actual value 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 for bond types (Extension Bonds, Improvement Bonds, etc.), amounts, and due dates. Includes 'Borrowed debt' section.

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.

WILKES-BARRE SCHOOL DISTRICT.—J. B. HOUSER, Pres. A. W. MOSS, Clerk.

Table with columns for school district bonds, amounts, and due dates. Includes 'Borrowed debt' section.

WILKINSBURG.—JAMES G. STORER, Secy.

Table with columns for bond types (Sewer Bonds, Street Bonds, etc.), amounts, and due dates. Includes 'Borrowed debt' section.

WILLIAMSPORT.—JAMES MANSEL, Mayor. V. W. QUIGEL, Treas.

Table with columns for bond types (City Bonds, City Hall Bonds, etc.), amounts, and due dates. Includes 'Borrowed debt' section.

Sinking fund.....	\$9,200	Total tax (per \$1,000) 1897.....	\$15.00
Net debt Feb. 17, 1898.....	681.00	Population 1890 was.....	27,132
Tax valuation 1898.....	9,200,000	Population 1897 (est.).....	32,000
Assessm't abt. 50% actual value.			

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.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Feb. 15, 1898.....	\$125,000
<b>BUILDING BONDS—</b>		Tax valuation, real.....	1,760,000
5 <sup>1</sup> / <sub>2</sub> s, M&S, \$5,000.....	Mar. 1, 1902	Tax valuation, personal.....	130,000
<b>SCHOOL BONDS—</b>		Total valuation 1897.....	1,890,000
5s, A&O, \$26,000.....	Apr. 1, 1911	Actual value (est.).....	3,000,000
<b>STREET IMPROVEMENT BONDS—</b>		Total tax (per \$1,000).....	\$18.00
5s, A&O, \$63,500.....	Oct. 1, 1915	Population in 1890 was.....	419
5s, A&O, \$33,000.....	Oct. 1, 1926	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.

<b>LOANS—</b>	<i>When Due.</i>	4s, A&O, \$27,000.....	Oct. 1, 1917
<b>HIGHWAY IMP. BONDS—</b>		Interest is payable at York, Pa.	
4s, J&J, \$21,000.....	July 1, 1914	Bonded debt Sept. 4, '97.....	\$204,000
4s, A&O, 39,000.....	Oct. 1, 1917	Tax valuation 1896.....	11,824,000
4s, A&O, 30,000.....	Oct. 1, 1916	Assessment about 1/2 actual value.	
4s, A&O, 40,000.....	Apr. 1, 1917	Total tax (per \$1,000).....	\$18.00
4s, A&O, 20,000.....	Apr. 24, 1905	Population in 1890 was.....	20,793
4s, F&A, 17,000.....	Feb. 1, 1910	Population in 1880 was.....	13,940
4s, M&S, 10,000.....	Sept. 1, 1915	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, J&J, \$68,000.....	Assessed valuation '97.....	\$11,000,000
Bonded debt Feb. 1, 1898.....	Assessment 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 first 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. In the second table we give the indebtedness of other civil divisions of the State, not included among the foregoing.

Name of County.	Total Debt.	Assessed Valuation.	Population.
Adams.....	\$9,891	\$11,502,624	33,486
Armstrong.....	64,105	9,956,269	46,747
Beaver.....	26,000	25,348,192	50,077
Bedford.....	16,000	8,747,243	38,644
Berks.....	28,000	78,732,244	137,327
Bradford.....	150,000	21,671,491	59,233
Bucks.....	No debt.	38,311,439	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	12,704,176	36,832
Cumberland.....	No debt.	22,231,757	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	74,698
Pike.....	No debt.	1,218,847	9,412
Snyder.....	9,250	4,847,354	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
Wayne.....	42,750	4,561,943	31,010
Wyoming.....	40,000	3,817,988	15,891
York.....	7,000	43,584,449	99,489

Cities, Boroughs, etc.	Total Debt.	Assessed Valuation.	Tax Rate.	Population.
Ambler (Boro.), Montgomery Co.....	\$31,300	\$865,000	-----	1,077
Carlisle School District.....	31,050	3,238,946	-----	*10,000
Catasauqua (City), Lehigh Co.....	39,883	1,524,005	\$18.00	3,704
Clifton Heights (Bor.), Delaware Co.....	30,140	\$39,856	15.50	1,820
Elizabeth (Boro.), Allegheny Co.....	11,800	786,675	20.00	1,804
Franklin (City), Venango Co.....	20,000	1,712,251	13.00	6,221
Landsdale (Bor.), Montg'ry Co.....	20,600	1,200,000	13.50	1,858

\*Population estimated.

**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) . . . . . Ebe 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

NAME AND PURPOSE.	Interest.	Rate Payable.	When Due.	Principal.	Outstand'g.
Bond iss. to school fund 1881.	6	....	July 1, 1906	\$156,750	
Per. to Delaware College 1877	6	....	perpetual	83,000	
Hospital improvement 1895	3 <sup>1</sup> / <sub>2</sub>	J & J	July 1, 1915	35,000	
Subject to call on or after July 1 1906.					
Part of ser. "B" refund. 1887	3	J & D	June 1, 1907	\$250,000	
Subject to call on or after June 1, 1897.					
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.

<b>LOANS—</b>	<i>When Due.</i>	Assess't about same as actual value.
<b>WATER BONDS—</b>		County tax (per \$1,000).....
4s, J&J, \$12,000.....	July 1, 1901	City tax (per \$1,000).....
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.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Jan. 1, '98.....	\$40,000
<b>COUNTY BONDS—</b>		Floating debt certifis.....	27,300
4s, semi-an., \$40,000.....	Optional	Total debt Jan. 1, '98.....	67,300
<b>CERTIFICATES—</b>		Tax valuation 1897.....	14,282,672
6s, semi-an., \$9,800.....	Optional	Co. tax, per \$1,000 '97.....	\$4.70
5s, semi-an., 5,000.....	Optional	Population in 1890 was.....	32,664
4 <sup>1</sup> / <sub>2</sub> s, semi-an., 12,500.....	Optional	Population in 1896 (est.).....	33,000

**NEWARK.**—GEORGE W. WILLIAMS, Treasurer.

Newark is in New Castle County.			
<b>LOANS</b>	<i>When Due.</i>	Tax valuation, real.....	\$600,000
<b>ELECTRIC-LIGHT BONDS—</b>		Tax valuation, personal.....	40,000
5s, J&D, \$5,000.....	1898 & 1903	Total valuation 1894.....	640,000
<b>REFUNDING WATER BONDS—</b>		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.			
<b>LOANS—</b>	<i>When Due.</i>	<b>REFUNDING BONDS—</b>	
<b>COURT HOUSE LOAN—</b>		4s, ..... \$150,000.....	1910-1924
4 <sup>1</sup> / <sub>2</sub> s, J&J \$69,900.....	July 1, 1899	(\$10,000 yearly on Dec. 1.)	
<b>BRIDGE BONDS 1893—</b>		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 1/2 to 1/3 actual value.	
<b>FUNDING DEBT—</b>		County tax (per \$1,000) '98.....	\$6.00
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.			
<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Mar. 1, '97.....	\$42,500
6s, ..... \$17,500.....		Assessed valuation '97.....	10,576,232
4 <sup>1</sup> / <sub>2</sub> s, ..... 12,500.....		Population 1890.....	38,647
4s, ..... 12,500.....			

**WILMINGTON.**—{ C. R. JEFFERIS, Mayor.  
W. H. CURRY, Treasurer.  
The city of Wilmington is in New Castle County.

NAME AND PURPOSE.	P. Ct.	Interest.		When Due.	Outstand'g.
		Rate.	Payable.		
Board of Educ. loan No. 23	5	M & S		Sept. 1, 1899	\$24,000
Funding loan.....No. 29	4½	M & N		Nov. 1, '98-1904	49,000
Park loan.....No. 33	3½	A & O		1915 to 1917	150,000
do	4	A & O		part each year	
do	4	A & O		A & O 1, 1924	50,000
do	4	A & O		1925	25,000
do	1898	A & O		Apr. 1, 1926	20,000
do	1898	A & O		Oct. 1, 1926	29,400
Crematory loan.....	4	A & O		1899 to 1907	13,500
Street and sewer bonds....	4½	A & O		\$1,500'yly in Apr. }	
do	4½	A & O		Apr. 1, 1921	45,400
do	4½	A & O		Oct. 1, 1921	50,950
do	4½	A & O		Apr. 1, 1922	52,500
do	4½	A & O		Oct. 1, 1922	1,150
do	4	A & O		Oct. 1, 1918	12,150
do	4	A & O		Apr. 1, 1919	43,900
do	4	A & O		Oct. 1, 1919	45,250
do	4	A & O		Apr. 1, 1920	46,600
do	4	A & O		Oct. 1, 1920	48,050
do	4	A & O		Apr. 1, 1921	4,050
do	1896	A & O		Oct. 1, 1924	67,000
do	1896	A & O		Apr. 1, 1925	62,650
do	1896	A & O		Oct. 1, 1925	1,650
do	1897	A & O		1925-1926	75,000
Water loan (reser.) No. 25	6	J & J		July 1, '9 - 1908	62,100
do (reser.) No. 26	6	M & S		\$6,000 yearly. }	
do	4½	A & O		Sept. '99 to 1911	47,500
do	No. 31	A & O		\$3,500 yearly. }	
do	No. 32	A & O		var. 1913-1914	60,000
do	No. 32	A & O		Oct. 1, 1919-'23	25,000
do	No. 32	A & O		var. 1914-1915	60,000
Sinking fund loan	4, 4½, etc.	A & O		Various.	1,295,150
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 \$33,813,543; in 1880, \$23,200,000. Property is assessed at about 5/8 its actual value. Personal property is not taxed. For 1898 the tax rate per \$1,000 is \$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., 1900) - 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.		Principal.	
	Rate.	Payable.	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.....	6,335,908	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 \$2,949,078 in 1897 the State had as an offset her unproductive stocks, amounting to \$8,129,626, and \$21,914 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.	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	428,184,324	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.**—

Year	Population	Year	Population	Year	Population
1890.....	1,042,390	1860.....	687,049	1830.....	447,040
1880.....	934,943	1850.....	583,034	1820.....	407,350
1870.....	780,894	1840.....	470,019	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 1890.

**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.

NAME AND PURPOSE.	When Due.	Outstand'g.
Water Bonds—		
5s, semi-an., \$15,000.....	1922	13,500
Subject to call 1912.		
Interest payable at First National Bank, Aberdeen.		3,000
Bonded debt Aug. 1, 1898.	\$15,000	13,500
Floating debt.....	1,500	
Total debt Aug. 1, 1898....	16,500	16,500

**ALLEGANY CO.**—{ Wm. J. MILLER, Cl'k to Comm'rs.  
J. E. MACKBETH, Treasurer.

County seat is Cumberland.

NAME AND PURPOSE.	When Due.	Outstand'g.
LOANS—		
COURT HOUSE BONDS—		
4s, A&O, \$100,000.....	1915-1934	\$5,000
(\$5,000 due yearly.)		
INSANE ASYLUM—		
4s, A&O, \$21,500.....	July 1, ....	206,500
(\$5,000 due yearly.)		
SCHOOL HOUSE BONDS—		
4s, A&O, \$75,000.....	1900-1914	\$87,000
(\$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.

**ANNAPOLIS.**—CHAS. G. FELDMAYER, Collector and Treasurer.

This city is the county seat of Anne Arundel County.

NAME AND PURPOSE.	When Due.	Outstand'g.
LOANS—		
County Bonds—		
5s, J&D, \$30,000.....	June 1, 1903	\$40,000
(\$5,000 every 5 yrs. to June 1, 1928)		
Bonded debt June 1, 1898.	\$43,000	\$18,300
Sinking fund.....	3,000	3,902

Population in 1890 was \$1,000  
 Population in 1898 (est.)... 10,000

**ANNE ARUNDEL CO.**—A. K. STARTING, Clerk.—County seat is Annapolis.

NAME AND PURPOSE.	When Due.	Outstand'g.
LOANS—		
COUNTY BONDS—		
5s, J & J, \$20,000.....	July 1, 1902	\$30,000
(\$5,000 every 5 yrs. to July 1, 1917)		
SCHOOL HOUSE BONDS		
5s, J&J, \$12,000.....	July 1, 1899	70,000
(\$2,000 every 2 yr. to July 1, 1909)		
5s, J&J, \$37,000.....	03 08-13 18-23-28	4,000
(\$7,000 due each 5 yrs. and \$2,000 in 1928.)		
Bonded debt Sept. 1, 1898.	\$40,000	66,000

**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. Under the new city charter adopted by the Legislature March 22, 1898, and now operative, it is provided that "no debt in excess of 7 per centum of its (the city's) taxable basis" shall be contracted.

NAME AND PURPOSE.	Interest.		Principal.		
	Rate.	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	1,453,300	
Four million.....	1895..	3½	M & S	Mch. 1, 1945	2,000,000
Consolidated refund., 1890, r	3½	J & J	July 1, 1930	5,000,000	
Funding loan.....	1870. r	6	Q-J	July 1, 1900	800,000
Funding loan of.....	1878. r	5	M & N	July 1, 1916	1,000,000

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
Harford Run Improvement	r 4	J & J	Jan. 1, 1920	\$250,000
do do Sewer	r 4	J & J	Nov. 3, 1904	\$350,000
Internal Improvement	r 3 1/2	J & J	July 1, 1928	\$4,850,000
Jones' Falls	r 6	Q-F	Apr. 9, 1900	800,000
do do	r 5	Q-F	Apr. 9, 1900	\$957,000
do do	r 3 6/5	Q-F	Apr. 9, 1900	\$483,000
do do	r 3 1/2	Q-F	Apr. 9, 1900	\$160,000
do do	r 3	Q-F	Apr. 9, 1900	\$100,000
McDonogh Extension, 1893	r 5	M & S	Sept. 1, 1916	\$280,000
Patterson Park	r 4	Q-J	Oct. 1, 1920	\$200,000
Paving 1881	r 4	M & N	Nov. 1, 1920	\$500,000
Public Improvements, 1893	r 3 1/2	J & J	Jan. 1, 1940	\$5,754,000
Water	r 5	M & N	July 1, 1916	\$5,000,000
do	r 4	M & N	Nov. 1, 1922	\$500,000
do	r 4	M & N	Nov. 1, 1926	\$1,000,000
Western Maryland, 1872	r 6	J & J	Jan. 1, 1902	1,000,000
do do 1882	r 4	J & J	July 1, 1925	\$684,000
do do 1887	r 3 1/4	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. 9,842

† 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 funding loan of 1870, is payable at the American National Bank of Baltimore; on the Jones Falls loans, refunding, 1936, Clifton Park loan of 1895 and McDonogh Extension loan of 1893, at the National Exchange Bank of Baltimore; on public improvement bonds of 1893 and remaining Western Maryland bonds at the National Bank of Baltimore; on internal improvement loan, Harford Run loans, paying 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.

	Oct. 1, 1898.	Dec. 31, '97.	Dec. 31, '96.
Bonded debt (water debt incl.)	\$37,212,176	\$36,170,576	\$33,502,018
Sinking fund and other assets.	18,893,418	18,520,669	17,668,142
Net debt.	\$18,318,758	\$17,649,907	\$15,833,876
Total water debt (included in net debt) 1898,			\$7,707,500.

**INTEREST CHARGE.**—Of total debt as above (\$37,212,176) interest is payable from taxation on only \$23,997,700.

**ASSESSED VALUATION, ETC.**—City's assessed valuation (about 90 per cent cash value), and tax rate have been as follows:—

Years—	Real.	Personal.	Total.	Rate of Tax per \$1,000.
1898	\$232,500,000	\$130,000,000	\$362,500,000	\$24.27
1897	233,872,443	126,554,055	360,426,498	21.77 1/2
1896	246,137,249	79,607,139	325,744,388	21.77 1/2
1895	250,797,556	80,975,572	331,773,128	17.50
1890 (about)	209,000,000	65,000,000	274,000,000	20.25
1886	200,775,614	64,784,338	265,559,953	17.87 1/2
1880	187,040,624	65,106,367	252,122,991	15.57 1/2

**POPULATION.**—In 1890 population 434,439; in 1880 it was 332,313; in 1870 it was 267,954. Population 1898 (local authority) was 500,000.

**CECIL COUNTY.**—**JOHN BANKS, Asst. Treas.**  
 County seat is Elkton.

LOANS—	When Due.	Tax valuation 1898...
SCHOOL BONDS—		\$12,904,124
5s, J&D, \$10,000	1900-1919	State & Co. tax per \$1,000 '97. \$9.73
(\$500 yearly on June 1.)		County tax per \$1,000 '98. \$9.00
Total debt, March 18, 1898.	\$10,000	Population in 1890 was.....30,000
		Population in 1898 was.....35,000

**CUMBERLAND.**—{**GEO. A. KEAN, Mayor.**  
 {**HOWARD M. FULLER, City Clerk.**  
 Cumberland is the capital of Allegheny County. Bonds are tax free.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Pennsylvania R. R. bonds	6	F & A	Aug., 1908	\$65,000
Principal to be paid by Pennsylvania Railroad Company.				
Consolidated debt bonds	6	A & O	Oct., 1908	30,000
do do	5	A & O	Oct., 1908	145,000
Electric Light bonds	4	M & N	May 1, 1928	20,000
Water Improvement bonds	5	A & O	Oct., 1910	18,000
do do	5g.	F & A	Aug. 1, 1923	70,000
Water extension bonds	5	A & O	Apr. 1, 1910	50,000
Funding bonds	5	A & O	Apr. 1, 1910	40,000
do do	4	J & D	1925	100,000
Water bonds	4	M & N	{ May, 1899-1904 } { \$5,000 yearly. }	30,000
do do	4	M & N	{ May, 1904-1909 } { \$5,000 yearly. }	30,000

**INTEREST** is payable at Cumberland.  
**TOTAL DEBT, ETC.**—The total bonded debt on June 1, 1898, was \$533,000; deduct sinking fund assets, \$44,575; net bonded debt, \$488,425; 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 1898 the total assessed valuation was 7,534,000; in 1897 it 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) in 1897 was \$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 1898 local estimates place the population at about 18,000.

**FREDERICK.**—{**CHILTON, Mayor.**  
 {**GITTINGER, City Register.**  
 The county seat of Frederick County.

REFUNDING BONDS—	When Due.	Total debt.....	\$553,500
4s, J&J, \$512,500	July 1, 1918	Sinking funds.....	39,284
Subject to call after July 1, 1903		Net debt Feb. 1, 1898.....	514,216
RESERVOIR BONDS—		Tax valuation 1897.....	4,000,000
4s, J&J, \$35,000	July 1, 1924	Assessment about 2/3 actual value.	
Subject to call after July 1, 1904		City tax (per \$1,000) '98.....	\$10.00
Interest payable in Frederick.		Total tax (per \$1,000) '97.....	21.00
Bonded debt Feb. 1, '98.	\$547,500	Population in 1890 was.....	8,193
Floating debt	6,000		

**FROSTBURG.**—{**JOSEPH BEAR, Mayor.**  
 {**ROBERT P. MASON, Clerk.**  
 This city is in Allegany County.

WATER BONDS—	When Due.	Bonded debt Jan. 1, 1898	\$55,000
6s, J&J, \$17,000	July 1, 1920	Tax valuation 1897.....	1,786,495
5s, J&J, 15,000	July 1, 1920	Assessment about 2/3 actual value.	
4 1/2s, J&J, 23,000	July 1, 1920	Population in 1890 was.....	3,565
All bonds subject to call at any time		Population in 1897 was.....	5,000
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.**  
 {**M. R. HAWKEN, Tax Collector.**  
 This is the county seat of Washington County.

LOANS—	When Due.	4s, .....	\$5,500
STREET BONDS—		Interest payable in Hagerstown.	
4s, J&J, \$70,000	Part yearly	Bonded debt Jan. 1, 1898.	\$84,000
Exempt from city and county tax.		Tax valuation 1897.....	6,752,000
PAVING BONDS—		Assessment about 2/3 actual value.	
4s, .....	1901 to 1916	Total tax (per \$1,000) 1897.	\$14.43
5s, .....	1901 to 1911	Population in 1890 was.....	10,118
(\$400 annually.)		Population 1894 (estimated).	15,000

**LAUREL.**—**EDWARD PHELPS, Mayor.**  
 This city is in Prince George County.

LOANS—	When Due.	Net debt Feb. 15, 1898..	\$31,000
SIDEWALK & ST. IMP. BONDS—		Tax valuation 1897.....	1,025,000
5s, A&O, \$15,000	1904-1914	Assessment is 1/4 actual value.	
5s, J&J, 13,000	1915	Total tax (per \$1,000).....	14.225
Int. payable in Laurel & New York.		Population in 1890 was.....	1,984
Total debt Feb. 15, 1898.	\$38,000	Population in 1895 (est.).....	3,000
Sinking fund.....	7,000		

Bonds due in 1898 are exempt from taxation.

**MONTGOMERY CO.**—**W. W. WELSH, Clerk.**  
 County seat is Rockville.

LOANS—	When Due.	Tax valuation, person's <th>\$2,373,500</th>	\$2,373,500
COURT HOUSE BONDS—		Total valuation 1897.....	12,442,590
4s, A&O, \$34,000	1899 to 1915	Assessment about 3/4 actual value.	
(\$2,000 due yearly on Oct. 1.)		County tax (per \$1,000) '98.	\$8.825
Total debt Apr. 1, 1898.	\$38,000	Population in 1890 was.....	27,185
Tax valuation, real.....	10,069,090	Population in 1880 was.....	24,759

**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.

LOANS—	When Due.	Total debt Feb. 1, 1897..	\$100,000
COUNTY BONDS—		Tax valuation, real.....	9,919,136
5s, July 1, \$5,000	July 1, 1903	Tax valuation, personal.	967,323
5s, July 1, 10,000	July 1, 1908	Total valuation 1897.....	10,886,459
COURT HOUSE BONDS—		Assessment is 2/3 actual value.	
5s, J&J, \$80,000	July 1, 1922	County tax (per \$1,000) '98.	\$9.00
SCHOOL BONDS—		Population 1890 was.....	26,080
5s, .....	1903-1923		
(\$1,600 every 5 years.)			

**INTEREST** is payable at the National Bank of Baltimore.  
**TAX FREE.**—All of the bonds issued by this county are tax exempt.

**SOMERSET CO.**—Princess Anne is the county seat.

LOANS—	When Due.	5s, semi-an., \$15,000 <th>.....</th>	.....
COURT BONDS—		Bonded debt July 20, '98.	\$40,000
4 1/2s, A&O, \$25,000	1918	Assess'd valuation 1896	1,171,183
(\$1,000 in 1908 and \$1,500 yearly) to	1924	Assessment about 3/4 actual value.	
		Population in 1890 was.....	24,155

**TALBOT COUNTY.**—**CHARLES F. STEWART, Clerk.**—County seat is Easton. All bonds are tax exempt.

LOANS—	When Due.	Total debt Jan. 1, 1898..	\$52,000
RAILROAD BONDS—		Sinking fund.....	8,629
5s, A&O, \$33,000	Apr. 1, 1912	Net debt Jan. 1, 1898.....	43,371
Subject to call after April 1, 1902		Tax valuation, real.....	6,851,310
SCHOOL BONDS (\$500)—		Tax valuation, personal.	1,675,965
4s & 5s, A&O, \$5,000	Oct. 1, 1899	Total valuation 1897.....	8,527,275
(\$1,000 due yearly) to Oct. 1, 1903		State & Co. tax (per M) '98.	\$11.67 1/2
4 1/2s, F&A, \$13,000	Aug. 1, 1924	Population in 1890 was....	19,736
Subject to call after Aug. 1, 1914		Population in 1880 was....	19,065

**WASHINGTON CO.**—**M. F. SMITH, Clerk.**  
 Hagerstown is the county seat.

LOANS—	When Due.	Assessed val'ation '98. <th>\$20,860,393</th>	\$20,860,393
REFUNDING RAILROAD BONDS—		Assessment about 2/3 actual value.	
4s, J&J, \$200,000	July 1, 1918	State, county and school tax	
4 1/2s, court-house bonds.	\$66,000	(per \$1,000) 1898.....	\$9.75
4s, school house bonds.	19,000	Population in 1890 was.....	39,782
4s, insane asylum bonds.	15,000	Population in 1898 (est.).....	41,000
Bonded debt July 1, 1898.	\$300,000		

**TAX EXEMPT.**—Refunding bonds are exempt from county and municipal taxes.

**WORCESTER CO.**—County seat is Snow Hill.

LOANS—	When Due.	Tax valuation 1896.....	\$5,115,506
COURT HOUSE & JAIL BDS.		Co. tax rate (per \$1,000) '98.	\$3.50
5s, J&J, \$22,500	1898-1944	Population in 1890 was.....	19,747
Total debt Mar. 20, 1898.	\$22,500	Population 1896 (est.).....	25,000

**TAX FREE.**—The bonds are exempt from county tax.

# District of Columbia.

(INCLUD'G THE LATE CORPORATION OF WASHINGTON.)

**TOTAL DEBT.**—The subjoined statement shows the District's total debt on the dates named.

Oct. 1, 1898.	Jan. 1, 1897.	Jan. 1, 1896.	Jan. 1, 1895.
Total fund. debt.	\$15,886,000	\$16,933,000	\$17,532,600
			\$17,781,700

For details of bonded debt and other facts relating to the District of Columbia, see the STATE AND CITY SUPPLEMENT of last April.

# Debts and Resources

OF THE

# STATES, CITIES AND TOWNS

IN THE

# WESTERN MIDDLE STATES.

INDEX FOR THE WESTERN MIDDLE STATES, CITIES, Etc.

OHIO—State, Cities, &c . . . . .	Pages 77 to 89	ILLINOIS—State, Cities, &c . . . . .	Pages 95 to 101
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 1894 will be found in the STATE AND CITY SUPPLEMENT of April, 1894, page 75. The details of the State debt on November 15, 1897, were as follows:

NAME AND PURPOSE.	Interest.		Principal.		
	P. Ct.	Payable.	When Due.	Outstand'g.	
Sinking 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
War loan	1898	3	J & J	July 1, 1903	200,000
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
<i>Local Debts—</i>		
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 . . . . .	1,226,988,666	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 . . . . .	1,184,423,675	568,567,255	1,752,990,930
1890 . . . . .	1,232,305,312	545,833,165	1,778,138,477
1885 . . . . .	1,160,165,882	509,913,986	1,670,079,868
1880 . . . . .	1,102,049,931	456,166,134	1,558,215,965
1875 . . . . .	1,062,915,044	535,660,818	1,598,575,862
1870 . . . . .	707,846,636	459,684,861	1,167,531,497
1860 . . . . .	639,894,311	248,408,290	888,302,601
1850 . . . . .	341,389,838	98,487,502	439,877,340
1840 . . . . .	85,287,291	27,038,895	112,326,186
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.

Table with 2 columns: When Due, Amount. Rows: FUNDING BONDS, JAIL BONDS, REDEMPTION BONDS, TURNPIKE BONDS.

AKRON.—W. E. YOUNG, Mayor. CHAS. H. ISBELL, City Clerk. Akron is the county seat of Summit County.

Table with 2 columns: When Due, Amount. Rows: FIRE AND BRIDGE BONDS, REFUNDING BONDS, SEWER BONDS, STREET IMPROVEMENT BONDS.

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 4 columns: Years, Real Estate, Personal Property, Total Assessed Valuation, Rate of Tax per \$1,000. Rows: 1898-1902.

AKRON SCHOOL DISTRICT.—Samuel Findley, Clerk Board of Education.

Table with 2 columns: When Due, Amount. Rows: REFUNDING BONDS, Total debt Aug. 17, 1898, School tax (per \$1,000) '97.

ALLIANCE.—BENJ. F. TRECOTT, Mayor. J. H. MCCONNELL, City Clerk.

Table with 2 columns: When Due, Amount. Rows: LOANS—IMPROVEMENT BONDS, SEWER BONDS, REFUNDING BONDS.

ASHLAND COUNTY.—C. W. MCCOOL, Aud'r. County seat is Ashland.

Table with 2 columns: When Due, Amount. Rows: LOANS—INFIRMARY BONDS, Bonded debt Sept. 15, '98, Assessed valuation '97, Assessment about 1/2 actual value, Population 1890.

ASHTABULA.—WM. CLOVER, Mayor. FRANK W. WAGNER, Clerk.

Table with 2 columns: When Due, Amount. Rows: LOANS—REFUNDING ELECTRIC BONDS, School debt (add'l.), Valuation (City) 1897, Valuation (Sch. Dist.), Tax rate (City), Tax rate (School Dist.), Population (City) 1890 was, Population (City) '96 (est.).

ATHENS.—O. E. DAVIS, Mayor. W. B. GOLDEN, Clerk.

Table with 2 columns: When Due, Amount. Rows: Bonded debt Jan. 1, '98, Floating debt, Total debt Jan. 1, 1898, Assessment bonds (add'l), Water debt (included), Assessed valuation, real., Assessed valuation, per l., Total valuation 1897, Assessment about 1/3 actual value, Tax rate (per \$1,000) '97, Population in 1890 was, Population in 1898 (est.).

ATHENS CO.—WILBUR F. SCOTT, Auditor. County seat is Athens.

Table with 2 columns: When Due, Amount. Rows: LOANS—COUNTY BONDS, ROAD IMPROVEMENT BONDS, DEFICIENCY BONDS, CITY HALL IMPROV. BONDS, Total valuation 1897, Assessment abt. 3-5 actual value, Total tax rate (p. \$1,000) '96, Population in 1890 was, Population in 1896 (est.).

AUGLAIZE CO.—G. A. ORPHAL, Auditor. A. O. PEPPLER, Treasurer. County seat is Wapakoneta.

Table with 2 columns: When Due, Amount. Rows: LOANS—BRIDGE BONDS, Bonded debt Jan. 1, '98, County has no floating debt, Tax valuation 1897, Assessment '40 to 60 p. c. actual value, Tax rate (per \$1,000) '97, Population in 1890 was, Population in 1880 was.

AVONDALE.—See the city of Cincinnati.

BARNESVILLE.—H. E. DEMENT, Clerk. Village is in Belmont County.

Table with 2 columns: When Due, Amount. Rows: LOANS—Fire department bonds, Street opening bonds, Street paving bonds, STREET IMP. BONDS, 1897-1912, Bonded debt May 24, '98, Floating debt, Total debt May 24, '98, Tax valuation 1897, Tax rate (per \$1,000) '97, Population in 1890 was, Population in 1897 (est.).

BELLAIRE.—FRANK WILLIAMS, Mayor. JOHN R. GOW, City Clerk. This city is in Belmont County.

Table with 2 columns: When Due, Amount. Rows: LOANS—CITY NOTES, SEWER BONDS, STREET PAVING BONDS, WATER BONDS, Bonded debt May 24, '98, Floating debt, Total debt May 24, '98, Tax valuation 1897, Tax rate (per \$1,000) '97, Population in 1890 was, Interest is payable at Bellaire.

BELLEFONTAINE.—M. J. NICHOLS, Clerk. This village is in Logan County.

Table with 2 columns: When Due, Amount. Rows: LOANS—ELECTRIC LIGHT AND PAVING, REFUNDING BONDS, WATER WORKS, Bonded debt May 24, '98, Floating debt, Total debt May 24, '98, Tax valuation 1897, Tax rate (per \$1,000) '97, Population in 1890 was, Interest is payable at Bellefontaine.

BELMONT CO.—MADISON ALDREDGE, Auditor. County seat is St. Clairsville.

Table with 2 columns: When Due, Amount. Rows: LOANS—COUNTY BONDS, BRIDGE BONDS, WATER WORKS, REFUNDING BONDS, Total debt Aug. 1, '97, Tax valuation in 1897, Assessment about 60% actual value, Population in 1890 was, Population 1896 (estim'd).

BEREA.—E. S. LOOMIS, Clerk.

This village is in Cuyahoga County.

Table with columns: LOANS—When Due, Bonded debt June 17, '98 \$34,600, Assessed valuation 1897 \$50,000, Tax rate (per \$1,000) '97 \$27.90, Population in 1890 was 2,533, Population in 1898 (est.) 3,000.

INTEREST is payable at the Bank of Berea Co.

BLANCHARD TOWNSHIP.—T. K. WYMAR, Clerk.

This township is in Putnam County.

Table with columns: Total debt Mar. 25, 1898 \$35,500, Real valuation \$210,000, Tax valuation 1897 \$736,469, Population in 1890 was 1,688, Tax rate (per \$1,000) '97 \$21.24.

BOWLING GREEN.—A. R. CAMPBELL, Mayor. ALEX. WILLIAMSON, Clerk.

This village is in Wood County.

Table with columns: LOANS—When Due, Gas, Town Hall, Etc. \$56,000 Sept. 1, 1912, Refunding Bonds \$10,000 1908-1917, STREET IMPROVEMENT BONDS—5s, M&N, \$5,000 Mar. 1, 1899, 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.

Table with columns: Bonded debt Aug. 15, '93 \$11,100, Floating debt 1,500, Total debt Aug. 15, 1898 12,600, Tax valuation 1893 1,007,865, Total tax (per \$1,000) '97 \$23.20, Population in 1890 was 4,585, Population in 1880 was 1,295, Population 1898 (est.) 5,500.

BUCYRUS.—C. F. BIRK, Mayor. W. A. BLICKE, Clerk.

This city is the county seat of Crawford County.

Table with columns: LOANS—When Due, S. J. & D. \$11,000 Dec. 1, 1903, SCHOOL BONDS—6s, M&S, \$10,000 Sept. 1, 1904, STREET IMPROVEMENT BONDS—6s, J&J, \$12,500 July 1, 1900, 6s, M&S, 3,000 Sept. 1, 1901, 6s, M&N, 2,000 May 1, 1902, 6s, J&D, 3,200 June 1, 1902, 6s, M&S, 17,500 Sept. 1, 1902, 6s, M&S, 9,500 Sept. 1, 1903, COURT HOUSE BONDS—5s, M&N, \$45,000 Dec. 1, 1898, 4s, M&N, \$100,000 May 6, 1901, 4s, J&J, \$20,000 July 10, 1907, JAIL BONDS—6s, F&A, \$15,000 1899-1901-'03, ROAD IMPROVEMENT—4s, M&S, \$25,000 1906, Interest payable at Hamilton, Bond, debt Feb. 15, '98, \$461,000, Assessed valuation, real \$2,887,000, Assess. valuation, pers'l \$2,277,810, Total valuation 1897 \$2,114,810, 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.

INTEREST on the street improvement bonds due in 1900 is payable at New York City; on all other bonds at Bucyrus.

BUTLER COUNTY.—FRANK X. DUERR, Aud.

County seat is Hamilton.

Table with columns: LOANS—When Due, BRIDGE BONDS—4 1/2s, J&J, \$35,000 1908, 4 1/2s, J&J, 30,000 1910-'11-'13, 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, 4 1/2s, J&J, 70,000 July 1, 1899, (\$10,000 due yrly) to June 1, 1905, 4 1/2s, J&J, \$10,000 Jan. 1, 1899, (\$2,000 due yrly) to Jan. 1, 1903, 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, COURT HOUSE BONDS—5s, M&N, \$45,000 Dec. 1, 1898, (\$15,000 due yearly) to Dec. 1, 1900, 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, 1907, JAIL BONDS—6s, F&A, \$15,000 1899-1901-'03, ROAD IMPROVEMENT—4s, M&S, \$25,000 1906, Interest payable at Hamilton, Bond, debt Feb. 15, '98, \$461,000, Assessed valuation, real \$2,887,000, Assess. valuation, pers'l \$2,277,810, Total valuation 1897 \$2,114,810, 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.

Table with columns: LOANS—When Due, 5s, semi-an. \$10,000 1899 to 1911, WATER BONDS—5s, semi-an. \$35,000 Sept. '99 to '08, 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 abt 70% actual value, Total tax (per \$1,000) '97 \$26.60, Population in 1890 was 1,716, Population in 1897 about 1,935.

CAMBRIDGE.—T. R. DESELM, Clerk.

This city is located in Guernsey County.

Table with columns: LOANS—Amount, CHAIR FACTORY—6s, A&O, \$2,000 Oct. 1, 1899, SEWER BONDS—4 1/2s, F&A, \$9,000 Aug. 1, 1923, 4 1/2s, M&S, 9,000 Sept. 1, 1923, FUNDING, ETC.—6s, M&S, \$5,000 Mar. 1, 1902, STREET BONDS—4 1/2s, M&S, \$9,000 Sept. 1, 1923, ROLLING MILL—6s, J&J, \$19,000 July 1, 1899, REFRUNDING BONDS—4 1/2s, A&O, \$5,000 Apr. 1, 1903, WATER BONDS—4 1/2s, J&J, \$30,000 1905-1934, 4 1/2s, J&J, \$30,000 1906-1935, 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.

Table with columns: LOANS—When Due, CURRENT EXPENSE BONDS—5s, M&S, \$12,500 Mar. 1, 1899, 5s, M&S, 12,500 Sept. 1, 1899, 5s, 4,000 July 15, 1899, 5s, 112,102 Various, 4 1/2s, 30,000 Various, FIRE DEPARTMENT BONDS—4 1/2s, F&A, \$25,000 Aug. 1, 1899, 5s, 4,800 June '99 to '02, MARKET HOUSE BONDS—5s, J&D, \$26,000 June 1, 1909, PARK BONDS—5s, A&O, \$25,000 1899 to 1906.

Table with columns: 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, 13,000 Aug. 20, 1903, 5s, 22,000 Feb. 1, 1905, 5s, J&J, 25,000 July 1, 1904, (\$5,000 yearly) to July 1, 1908, 5s, \$40,000 Various, PUBLIC IMPROVEMENTS—\$9,000 Various, STREET IMPROVEMENT BONDS—5s, semi-an. \$3,800 1899-1907, (\$400 annually, on Sept. 15), \$64,428 Various, 4 1/2s & 5s, A&O, \$2,612 1899-1903, (\$500 yearly on April 1), 4 1/2s, M&N, \$10,550 1899-1903, 4 1/2s, J&J, 4,834 July, 1899-1908.

INTEREST is paid in part by Kountze Brothers, New York, and in part by the Chase National Bank, New York, and in part in Canton.

TOTAL DEBT ETC.—The city's total debt on Sept. 1, 1898, was \$668,872, including water bonds \$190,000, street improvement bonds \$72,006 and current expense bonds \$185,035.

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 12,253; in 1870 was 8,660. Population in 1898 (est.) 40,492.

CANTON SCHOOL DISTRICT.—A. O. SLENTZ, Clerk.

Table with columns: Bonded debt Feb. 15, '98 \$222,000, School tax, 1897 \$8.00, Population 1897 (est.) 40,000.

CELINA.—ELI BRYSON, Mayor. AUG. BEHRINGER, Clerk.

Table with columns: Celina is in Mercer County, LOANS—When Due, 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 304,830, Total valuation 1897 764,550, 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.

Table with columns: LOANS—When Due, SCHOOL DIST. BONDS—(1897)—6s, \$9,500 1899-1917, REFRUNDING BONDS (GOLD)—4 1/2s, J&D, \$100,000 g. Dec. 1, 1916, SEWER BONDS—5s, \$8,000 Oct. 4, 1913, STREET IMPROVEMENT BONDS—4s, \$23,000 Aug. 15, 1913, (Subject to call part yearly), 4s, \$675 Aug. 15, 1901, 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. The city entered into an agreement with a New York firm a few months ago looking to the refunding of the Cincinnati Southern Railway bonds. This agreement was set aside by Judge Spiegel on Aug. 18, 1898. See CHRONICLE, V. 67, p. 189 and 442.

Table with columns: LOANS—Interest—Principal, NAME AND PURPOSE, Rate, Payable, When Due, Outstanding g., Bowlder pavement 1893 4 J & D June 1, 1902, Cincinnati South. Ry. 1872 7 J & J July 1, 1902, do 1872 7 J & J July 1, 1902, do 1876 6g. M & N May 1, 1906, do 1876 7-3 M & N May 1, 1906, do 1878 7 M & N Nov. 1, 1908, do 1879 6 F & A Aug. 1, 1909, City hall 10-20s 4 J & D June 1, 1909, do 1892 4 J & D June 1, 1901, do 1892 4 J & D June 1, 1901, Con. sink. fund 30-50s, 1880 5 M & N May 1, 1910, do 1881 4 J & J July 1, 1931, do 1897 4 J & J July 1, 1941, do 1897 4 J & J July 1, 1937, Egglest. Ave. sewer, Letter B3 7-3 A & O Oct. 1, 1899, Funding 1874 7 M & N May 15, 1904, Funding debt, Letter L 6 J & J Jan. 1, 1900, Hospital, 1868, Letter S2 7-3 M & N Nov. 1, 1898, do 1876, Letter S3 7 M & N May 1, 1906, Liberty Street viaduct 4 J & D June 1, 1939, House of Refuge bonds, '96 4 J & J July 1, 1926, Mo Lean Ave. sewer, Let. U2 5 M & N Nov. 1, 1899, do do do 6 M & N 1904 & 1909, Madisonville Ave. bonds, '96 4 J & D June 1, 1915, Market House bonds 3-2 Dec. 1, 1917, Orphan asylum, registered 6 M & S Mar. 17, 1903, Pavement 4 J & D June 1, 1909, do Subject to call June 1, 1899, do 4 J & D June 1, 1910, do Subject to call June 1, 1900, do 4 J & D June 1, 1911, do Subject to call June 1, 1901, do 4 J & D June 1, 1912, do Subject to call June 1, 1902, do 4 J & D June 1, 1914, School bonds, 4s 1936 Subject to call after 1906, Sewer & Gilbert Av., R.&U. 7-3 M & S Sept. 15, 1899, Street improvement 5 semi-an. Various dates 1893 to 1905, Trunk sewer 4 J & D June 1, 1929, do Subject to call after June 1, 1919, do 1893 4 J & D June 1, 1932, do Subject to call after June 1, 1922.

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	Rate.	Payable.	When Due.	When Due.	
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.	J & D	June 1, 1911		*199,000
do.....		Subject to call after June 1, 1901			
do.....	1898.	3 1/2	F & A	Aug. 1, 1938	500,000
do.....		Subject to call after Aug. 1, 1918			
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

**AVOND-LE-**

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'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.....	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

**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	1893-1904		464

**RIVERSIDE-**

Hillside Ave. improv't bds.	6	F & A	Feb. 1, 1899		\$1,000
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		135,000

**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 others, \$1,000.

**INTEREST ON BONDS** is payable at the American Exchange National Bank of New York and the Third National Bank of Cincinnati, which are the authorized agents of the trustees of the sinking fund.

**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 \$395,313.34, 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 net debt, assessed valuation and tax rate have been as follows. Tax rate for 1898 is \$26.18.

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.....
6s, \$15,000.....	Sept. 1, 1905	Tax valuation, 1897.....
REFUNDING BONDS—		Total tax, per \$1,000 1897.....
6s, \$43,000.....	Sept. 1, 1911	Population in 1890 was.....

**CLERMONT COUNTY.**—JOHN W. DAVIS, Auditor.—County seat is Batavia.

LOANS—	When Due.	Principal.	Outstand'g.
DEFICIENCY BONDS—		Total debt Jan. 15, 1898	\$140,500
5s.....	\$109,500	Assessed valuat'n, real.	7,853,390
JAIL BONDS—		Assessed valuat'n, p'snl	2,483,090
6s.....	11,000	Total valuation 1897.....	10,341,480
BRIDGE BONDS—1897—		Tax rate (per \$1,000)	11.55
5s, \$20,000.....	1906	Population in 1890 was.....	33,553
		Population in 1897 (est.).....	37,000

**CLEVELAND.**—ROBERT McKEISSON, Mayor. H. L. ROSSITER, Auditor.

Cleveland is situated in Cuyahoga County. As we were going to press October 1, the city was advertising for sale \$250,000 4% river and harbor bonds and \$250,000 5% library bonds.

LOANS—	When Due.	Principal.	Outstand'g.
BRIDGE BONDS—		BRIDGE BONDS—(Con.)	
5s, A&O, \$65,000.....	Oct., 1899	4s, A&O, \$45,000.....	April 1, 1906
5s, A&O, 20,000.....	Oct., 1900	4s, A&O, 90,000.....	Oct. 1, 1907
5s, A&O, 285,000.....	Oct., 1903	4s, A&O, 90,000.....	Apr. 1, 1926
4 1/2s, A&O, 60,000.....	Oct., 1899	4s, A&O, 249,000.....	Oct. 1, 1926
4s, M&S, 10,000.....	Mar., 1900	CANAL BONDS—	
4s, M&N, 30,000.....	May, 1900	6s, M&N, \$11,000.....	Nov., 1898
4s, A&O, 60,000.....	Oct., 1900	5s, A&O, 150,000.....	Oct., 1903
4s, A&O, 30,000.....	Oct., 1902	FIRE DEPARTMENT—	
4s, A&O, 25,000.....	Oct. 1, 1903	5s, A&O, \$100,000.....	Oct., 1902
		5s, A&O, 147,000.....	Oct., 1903

LOANS—	When Due.	LOANS—	When Due.
ELEVATED ROADWAY—		SEWER BONDS—(Con.)	
5s, J&D, \$150,000.....	June, 1903	4s, A&O, \$23,000.....	Oct. 1, 1916
5s, J&D, 232,000.....	June, 1904	4s, A&O, 30,000.....	Oct. 1, 1917
4s, J&J, 175,000.....	Jan., 1901	4s, A&O, 200,000.....	Oct. 1, 1921
4s, M&N, 60,000.....	May, 1901	6s, A&O, 110,000.....	Oct. 1, 1926
4s, A&O, 100,000.....	Oct., 1902	4s, A&O, 240,000.....	Sept. 30, 1926
4s, J&J, 100,000.....	Jan., 1903	4s, A&O, 235,000.....	Oct. 1, 1908
4s, J&D, 75,000.....	June, 1903	GARBAGE PLANT BONDS—	
FUNDED DEBT—		4s, A&O, 100,000.....	Oct. 1, 1916
5s, A&O, \$265,000.....	Oct., 1899	STREET IMPROVEMENT BONDS—	
5s, A&O, 156,000.....	Oct., 1900	6s, .....	\$11,670. Sept., 1899
5s, A&O, 39,000.....	Oct., 1901	6s, .....	11,136. Sept., 1900
5s, M&N, 100,000.....	Nov., 1901	6s, .....	13,130. Sept., 1901
5s, A&O, 227,000.....	Oct., 1902	6s, .....	10,750. Sept., 1902
4s, A&O, 46,000.....	April, 1902	6s, .....	4,000. Sept., 1903
4s, A&O, 100,000.....	Apr. 1, 1904	6s, .....	4,000. Sept., 1904
4s, A&O, 276,000.....	Oct. 1, 1916	6s, .....	2,800. Sept., 1905
4s, A&O, 225,000.....	Oct. 1, 1908	STREET IMPROVEMENT NOTES—	
PARK BONDS—		5s, M&N, \$661,992.....	1898-1902
4s, A&O, \$500,000.....	Oct. 1, 1923	BROOKLYN BONDS—	
4s, A&O, 500,000.....	Apr. 1, 1924	6s, .....	\$3,400. Sept., 1899
4s, A&O, 600,000.....	Apr. 1, 1927	6s, .....	1,700. Sept., 1900
4s, A&O, 400,000.....	Apr. 1, 1928	6s, .....	1,850. Sept., 1901

LOANS—	When Due.	LOANS—	When Due.
POLICE STATION—		STREET OPENING BONDS—	
5s, M&N, \$20,000.....	May, 1901	4s, A&O, \$30,000.....	Apr. & Oct.
4s, A&O, 100,000.....	Oct., 1917		(\$5,000 semi-ann.) to Oct., 1900
RIVER AND HARBOR BONDS—		VIADUCT BONDS—	
4s, A&O, \$500,000.....	Oct. 1, 1926	6s, M&N \$170,000.....	Nov., 1898
SEWER BONDS—		5s, J&D, 125,000.....	June, 1907
5s, A&O, \$45,000.....	Oct., 1899	4s, A&O, 150,000.....	Oct. 1, 1904
5s, A&O, 106,000.....	Oct., 1900	WATER WORKS—	
5s, A&O, 30,000.....	Oct., 1901	6s, M&S, \$275,000.....	Mar., 1900
5s, A&O, 56,000.....	Oct., 1902	6s, .....	12,000. July, 1903
4s, A&O, 68,000.....	Apr. 1, 1901	4 1/2s, A&O, 400,000.....	Apr., 1902
4s, A&O, 6,000.....	Oct. 1, 1902	4s, J&J, 100,000.....	Jan., 1903
4s, A&O, 51,000.....	Apr. 1, 1903	4s, A&O, 200,000.....	Apr., 1903
4s, A&O, 20,000.....	Apr. 1, 1904	4s, A&O, 200,000.....	Oct. 1, 1905
4s, A&O, 23,000.....	Oct. 1, 1905	3-65s M&S, 100,000.....	Sept., 1902
4s, A&O, 107,000.....	Apr. 1, 1906	4s, A&O, 500,000.....	Apr. 1, 1917
4s, A&O, 262,000.....	Oct. 1, 1907	4s, A&O, 600,000.....	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 July 1, 1898.....		\$11,534,361 00
Water debt included in above.....	\$2,387,000	
All sinking funds.....	2,045,990	4,432,990 00
Net debt July 1, 1898.....		\$7,101,371 00
Cleveland debt limit (7 p. c. of ass. val.)..		9,934,080 10
Reserve under Ohio (Cleveland) debt limit		2,532,709 00

**WATER WORKS.**—The city owns its water works. The income from water rents and fees in 1897 amounted to \$612,279.49.

**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.

LOANS—	When Due.	Net debt May 1, '98.	Tax valuation 1897.
4s, M&N, \$300,000.....	May 1, 1908	\$1,084,842	\$142,413,220
Total debt May 1, '98.....	\$1,202,000	Real valuation (est.)..	500,000,000
Sinking fund.....	117,158	Population in 1898 (est.)..	380,000

**CLIFTON.**—See the City of Cincinnati.

**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.....
Registered 6s, F&A.....	16,000	Total debt Mar. 25, 1898..
Street 6s, F&A.....	15,500	Water debt included above
Refunding water 5s, F&A '96 to '10	10,000	Assessed valuation 1896..
Water-works 6s, M&S.....	10,000	Assessment about 3/10 actual value.
Sewer 6s, M&S.....	1,200	Total tax (per \$1,000).....
Interest paid at 4th Nat. Bk., N.Y.		Population in 1897 (est.).....

**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. <th>P. Ct.</th> <th>Payable.</th> <th>When Due.</th> <th>Outstand'g.</th>	P. Ct.	Payable.	When Due.	Outstand'g.	
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—					

**LOANS—**

	When Due.
6s, M&S, \$4,000	Sept. 1, 1902
6s, J&D, 20,000	June 1, 1904
6s, J&J, 17,000	July 1, 1904
5s, J&D, 10,000	Dec. 1, 1900
5s, J&J, 48,500	July 1, 1902
5s, M&N, 40,000	Nov. 1, 1910
5s, J&D, 10,000	Dec. 1, 1910
5s, J&J, 200,000	Jan. 1, 1911
5s, M&S, 1,500	Mar. 1, 1911
5s, J&J, 30,000	July 1, 1912
5s, M&S, 100,000	Sept. 1, 1913
4½s, M&S, 250,000	Sept. 1, 1921
4s, J&J, 4,500	July 1, 1901
4s, M&N, 165,000	May 1, 1903
4s, M&N, 29,000	May 1, 1904
4s, J&D, 118,000	Dec. 1, 1905
4s, J&D, 25,000	June 1, 1906
4s, F&A, 45,000	Aug. 1, 1906
4s, A&O, 10,000	Oct. 1, 1906
4s, J&J, 17,000	July 1, 1907
4s, J&D, 8,000	Dec. 1, 1907
4s, F&A, 12,000	Feb. 1, 1908
4s, J&D, 5,000	June 1, 1908
4s, J&J, 20,000	July 1, 1908
4s, F&A, 47,000	Aug. 1, 1909

**LOANS—**

	When Due.
4s, M&S, \$15,000	Sept. 1, 1909
4s, M&N, 43,000	Nov. 1, 1909
4s, A&O, 300,000	Apr. 1, 1910
4s, J&D, 10,000	June 1, 1918

**WATER BONDS—**

5s, J&D, \$400,000	Dec. 1, 1901
5s, A&O, 150,000	Apr. 1, 1907
5s, M&N, 175,000	Nov. 1, 1910
4s, J&J, 30,000	July 1, 1901
4s, J&J, 100,000	July 1, 1902
4s, J&J, 50,000	July 1, 1903
4s, M&N, 100,000	Nov. 1, 1903
4s, M&N, 57,000	Nov. 1, 1909
4s, J&J, 50,000	July 1, 1918
4s, J&D, 10,000	June 1, 1928

**STREET IMPROVEMENT BONDS,**  
payable by assessment—

6s, var., \$1,788,200	.....
5s, .....	14,000
4½s, .....	718,000
4s, M&S, .....	26,500
4s, .....	1,000
.....	4,300

All of the street improvement bonds are subject to call one year from date of issue.

**BOARD OF EDUCATION—SCHOOL HOUSE BONDS, NOT PART CITY DEBT.**

**LOANS—**

	When Due.
5s, A&O, \$50,000	Apr. 1, 1899
5s, A&O, 25,000	Oct. 1, 1899
5s, A&O, 25,000	Apr. 1, 1900
5s, A&O, 85,000	Apr. 1, 1901
5s, J&D, 85,000	Dec. 1, 1906

**LOANS—**

5s, A&O, \$110,000	Oct. 1, 1912
5s, M&S, 110,000	Sept. 1, 1913
5s, A&O, 40,000	Oct. 1, 1914
4½s, F&A, 25,000	Aug. 1, 1916
4s, M&S, 75,000	Mar. 1, 1917
4s, M&S, 33,000	Mar. 1, 1918

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.—**

	Sept. 15, '98.	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.
Total bonded debt.....	\$7,454,400	\$7,405,200	\$7,524,200	\$7,641,347
Sinking funds.....	2,100,454	1,809,500	1,716,246	1,558,400
Net debt.....	\$5,353,946	\$5,595,700	\$5,807,954	\$6,082,947
Water debt (inc. above)	1,112,000	1,112,000	1,112,000	1,112,000
Floating debt.....	1,112	.....	16,567	.....

\* 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 on December 31, 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
1890.....	4,351,090	43,663,270	24.00
1885.....	1,896,400	35,279,170	22.50

Tax rate for 1898 is \$27.50.

**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.**—{ GEO. W. CASSINGHAM, Mayor. }  
{ FRED WAGNER, Clerk.

This village is in Coshocton County.

**LOANS—**

	When Due.
6s, M&S, \$49,000	(\$2,500 y'rly.) '99
6s, M&S, \$5,000	1901-1903
6s, M&S, \$2,500	1899-1903 (\$500 yearly.)
5s, .....	\$10.00
6s, .....	\$2,900

**STREET-PAVING BONDS—**

6s, M&S, \$22,500	Sept. 1, 1900
(\$1,500 due yearly)	to Sept. 1, 1914
Total debt Sept. 1, 1897	\$57,400
Tax valuation 1897.....	1,701,350
Assessment about ½ actual value.	
Total tax (per \$1,000).....	\$31.50
Population in 1890 was.....	3,672
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.
5s, M&S, \$9,000	Sept. 1, 1905-08
6s, A&O, \$23,000	Apr. 1, 1898-'02
6s, J&J, \$13,800	Jan. 1, 1899-'07
6s, Nov., 8,500	Nov. 1, 1898-'02
6s, Dec., \$2,000	Dec. 16, 1903-04
6s, June, 3,000	June 10, 1903-04
6s, J&J, \$2,600	July, '98-'01

**SEWER BONDS—(Con.)**

6s, M&S, \$2,100	Sept. '99-'01
Total debt Feb. 19, '98	\$64,700
Tax valuation, real.....	638,410
Tax valuation, personal	444,900
Total valuation 1897.....	1,083,310
Assessment about ¾ actual value.	
Tax rate (per \$1,000) '97	.....\$30.60
Population in 1890 was.....	2,911
Population in 1898 (est.).....	3,500

**INTEREST** on general improvement bonds is payable in N. Y. City; on remaining issues in Crestline.

**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.
5s, M&N, \$225,000	July 1, 1918
Optional after July 1, 1903.	
5s, A&O, \$160,000	Apr. 1, '98 to '03
5s, A&O, \$50,000	Oct. 1, 1905
5s, A&O, 10,000	Apr. 1, 1906

**So. ROCKY RIVER BRIDGE—**

5s, M&N, \$150,000	Nov. 1, 1904
Total debt Sept. 1, 1897	\$595,000
Tax valuation, real.....	120,789,320
Tax valuation, pers'al	41,504,835
Total valuation 1897	162,294,155
Assessment about ½ actual value.	
Total tax (per \$1,000).....	8.00
Population in 1890 was.....	309,970
Population in 1897 (est.).....	375,000

**DARKE CO.**—GEORGE W. SIGAFOOS, Auditor.

County seat is Greenville.

**LOANS—**

	When Due.
6s, .....	\$40,000
Bonded debt Mar. 20, '98	.....\$19,500
Tax valuation, real.....	\$13,504,170
Tax valuation, personal..	6,847,090

Total valuation 1897.....\$20,351,260

Assessm't about 70 p. c. actual val.

Total tax (per \$1,000), '96.....\$7.30

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.
5s, M&S, \$12,000	Sept. 1, 1899
(\$4,000 due y'rly.)	to Sept. 1, 1901
5s, M&S, \$5,000	Sept. 1, 1902
5s, M&S, 5,000	Sept. 1, 1903
5s, A&O, 12,000	Oct. 1, 1904
5s, J&D, \$12,000	Sept. 26, 1902
5s, J&D, \$24,000	June 1, 1899
(\$6,000 due y'rly)	to June 1, 1902
5s, J&D, \$72,000	June 1, 1903
(\$12,000 due y'rly)	to June 1, 1908
5s, J&D, \$15,000	June 1, 1909
5s, J&D, 15,000	June 1, 1910
5s, M&N, \$25,000	Nov. 1, 1901
4s, M&S, 65,000	Sept. 26, 1902
5s, A&O, 50,000	Apr. 1, 1899
(\$15,000 due y'rly to Apr. 1, 1903.)	
.....	\$100,000

**FIRE DEPARTMENT BONDS—**

5s, M&S, \$12,000	Sept. 1, 1899
(\$3,000 due y'rly)	to Sept. 1, 1902
5s, F&A, \$20,000	Feb. 1, 1899
(\$4,000 due yearly)	to Feb. 1, 1903
5s, F&A, \$5,000	Feb. 1, 1904
5s, F&A, 4,000	Feb. 1, 1905

**GENERAL STREET IMPROVEMENT BONDS—**

5s, A&O, \$50,000	Apr. 1, 1903
(\$10,000 due y'rly) to Apr. 1, 1907	
5s, A&O, \$15,000	Oct. 1, 1904
4s, J&D, \$9,000	June 1, 1899
(\$3,000 due y'rly) to June 1, 1901	
4s, J&D, \$5,000	June 1, 1902
4s, A&O, 14,000	Oct. 1, 1899
(\$7,000 due y'rly) to Oct. 1, 1900	
4s, A&O, \$24,000	Oct. 1, 1901
(\$8,000 due y'rly) to Oct. 1, 1903	
4s, M&S, \$12,000	Sept. 1, 1899
(\$6,000 due y'rly) to Sept. 1, 1900	
5s, M&S, \$20,000	Sept. 1, 1899
(\$4,000 due y'rly) to Sept. 1, 1903	
5s, F&A, \$25,000	Aug. 1, 1906
5s, A&O, 300,000	Apr. 1, 1911
(\$50,000 due y'rly) to Apr. 1, 1916	
5s, A&O, \$75,000	Apr. 1, 1917
(\$25,000 due y'rly) to Apr. 1, 1919	
5s, M&N, \$25,000	Nov. 1, 1913
5s, M&N, 25,000	Nov. 1, 1915
5s, M&N, 25,000	Nov. 1, 1917
5s, M&N, 25,000	Nov. 1, 1919

**SEWER BONDS—**

5s, A&O, \$25,000	Apr. 1, 1912
5s, A&O, 25,000	Apr. 1, 1914
5s, A&O, 50,000	Apr. 1, 1915
5s, A&O, 25,000	Apr. 1, 1916
5s, A&O, 25,000	Apr. 1, 1918

**SOUTHWESTERN SEWER BONDS—**

4s, M&S, \$6,000	Sept. 1, 1899
(\$3,000 due y'rly) to Sept. 1, 1900	
5s, J&D, \$24,000	June 1, 1899
(\$6,000 due y'rly) to June 1, 1902	
5s, J&D, \$72,000	June 1, 1903
(\$12,000 due y'rly) to June 1, 1908	
5s, J&D, \$15,000	June 1, 1909
5s, J&D, 15,000	June 1, 1910

**LEVEE BONDS—**

4s, A&O, \$150,000	1907-1918
(\$10,000 yearly on Oct. 1, 1912;	
\$15,000 yearly to 1918.)	
4s, A&O, \$50,000	Oct. 1, 1908
(\$10,000 yearly) to Oct. 1, 1912.	

**STORM SEWER BONDS—**

4s, A&O, \$50,000	Oct. 1, 1908
(\$10,000 yearly) to Oct. 1, 1912.	
4s, M&N, \$28,000	May 1, 1899
(\$7,000 due y'rly) to May 1, 1902	
4s, M&N, \$505,000	May 1, 1905
5s, F&A, \$35,000	Aug. 1, 1899
(\$5,000 due y'rly) to Aug. 1, 1905	
5s, M&S, \$25,000	Sept. 1, 1899
(\$5,000 due y'rly) to Sept. 1, 1903	
5s, A&O, \$100,000	Apr. 1, 1906
(\$25,000 due y'rly) to Apr. 1, 1909	
4½s, F&A, \$17,000	Aug. 20, 1899
(\$3,000 due y'rly) to Aug. 20, 1904	
4s, A&O, \$9,000	Oct. 1, 1899
(\$3,000 due y'rly) to Oct. 1, 1901	
4s, A&O, \$20,000	Oct. 1, 1901
(\$4,000 due y'rly) to Oct. 1, 1906	
4½s, F&A, \$5,000	Aug. 20, 1905

**TOTAL DEBT, ETC.**—The subjoined statement shows Dayton's municipal debt, the tax rate levied for all purposes (State, county, city and school), etc.

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
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 \$359,950. 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.
4s, J&J, \$83,000	1911-12
(\$3,000 July 1, 1911, and \$50,000	
July 1, 1912.)	
4s, J&J, \$30,000	July 20, 1909
4s, J&J, \$27,000	Jan. 15, 1910

Bond. debt Jan. 15, '98.. \$582,000

Assessed valuation, real, \$1,000,000

Assessed valuation, per. 11,000,000

Total valuation 1897.. 42,000,000

School tax (per \$1,000) '97.. \$7.80

Total tax (per \$1,000)..... 23.80

**DEFIANCE.**—{ J. F. DEATRICK, Mayor. }  
{ J. J. MALLEY, Clerk.

County seat of Defiance County.

**LOANS—**

	When Due.
5½s, J&D, \$1,000	June 1, 1899
5s, .....	1,000
4½s, .....	\$25,000
5s, .....	25,000
5s, .....	29,000
5½s, .....	\$1,000
5s, .....	5,400

Total debt Aug. 1, 1897.. \$263,875	Total tax (per \$1,000) '97 \$29.00
Water debt (included).... 147,500	Population in 1890 was.....10,956
Tax valuation 1897.....3,205,320	Population in 1897 was.....15,039

**EAST LIVERPOOL SCHOOL DISTRICT.—W. T. NORRIS, Clerk.**

<b>SCHOOL BONDS—</b>	Total debt Feb. 15, 1898. \$84,000
5s, ....., \$20,000.....1899 to 1903	School tax (per \$1,000).... \$9.00
5s, ....., 50,000.....1909 to 1933	Assessed valuation, '97.3,155,850
6s, ....., 6,000.....Jan. 1, 1900-1-2	Population in 1890 was.....10,956
4s, ....., 6,000.....1903-1905	Population 1897.....15,957

**EATON.—** { R. E. LOWRY, Mayor.  
I. N. SLIVER, Clerk.  
This village is in Preble County.

<b>LOANS—</b>	When Due.	Tax valuation 1897.....1,742,178
<b>WATER-WORKS BONDS—</b>		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.

<b>LOANS—</b>	When Due.	4 1/2s, J&J, \$45,000.....July 1, 1924
<b>CITY HALL BONDS—</b>		(\$10,000 yearly) to July 1, 1928
6s, J&J, \$6,000.....Sept., 1909		Interest payable at Elyria City.
<b>SEWER BONDS—</b>		Bonded debt Mch. 1, '98. \$46,194
6s, ....., \$5,400.....		Floating debt..... 4,000
6s, an'y, 1,000.....1899 to 1900		Total debt Mch. 1, 1898. 50,194
(\$500 yearly on Sept. 1.)		Total valuation 1897.....2,840,182
<b>STREET IMPROVEMENT BONDS—</b>		Assessment about 1/3 actual value.
6s, Various, \$33,294.....1898-1901		Tax rate (per \$1,000) '97.. \$30.00
Part due yearly.		Population in 1890 was.....5,611
<b>WATER WORKS BONDS—</b>		Population in 1898 (est.)...10,000
4 1/2s, J&J, \$150,000.....July 1, 1909		
(\$10,000 yearly) to July 1, 1923		

**ELYRIA SCHOOL DISTRICT.—J. C. HILL, President.**

<b>LOANS—</b>	When Due.	Assessed valuation '97. \$2,907,262
6s, J&J, \$10,000.....July 1, 1899		Assessment about 1/2 actual value.
(\$500 due yearly) to July 1, 1918		Total tax (per \$1,000) 1897. \$28.00
Bonded debt July 1, 1898. \$92,636		Population in 1898 (est.)....9,000

**EVANSTON.—** Wm. H. KRAPP, Clerk.  
This village is in Hamilton County.

<b>LOANS—</b>	When Due.	Total debt Jan. 1, 1898.... \$84,564
<b>REFUNDING BONDS—</b>		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.

<b>LOANS—</b>	When Due.	Tax valuation, real..... \$9,526,070
<b>REFUNDING DEBT—</b>		Tax valuation, person'l 3,360,986
6s, M&S, \$15,000.....Sept. 1, 1903		Total valuation 1897.. 12,887,056
6s, J&D, 15,000.....Dec. 1, 1905		Assessment is abt. 1/2 actual value.
6s, M&S, 15,000.....Sept. 1, 1908		State & Co. tax (per \$1,000) \$5.34
Bonded debt Jan. 1, 1898. \$60,000		Population in 1890 was.....22,309
Sinking fund assets..... 15,000		Population in 1897 (est.)...23,000
Net debt Jan. 1, 1898.. 45,000		

INTEREST payable at Auditor's office.

**FINDLAY.—** { D. T. WINDERS, Mayor.  
A. W. RAY, Clerk.  
This city is the county seat of Hancock County.

<b>LOANS—</b>	When Due.	<b>LOANS—</b>	When Due.
<b>CITY BONDS—</b>		<b>WATER BONDS—(Con.)</b>	
4 1/2s, ....., \$8,500.....1900-1910		5s, ....., \$150,000.....Mar. 1, 1908	
6s, ....., 173,730.....1898-1912		5s, ....., 25,000.....Apr. 1, 1914	
6s, ....., 11,000.....1899-1908		5s, ....., 25,000.....Apr. 1, 1919	
<b>GAS BONDS—</b>		5s, A&O, 25,000.....Oct. 1, 1921	
6s, ....., \$36,000.....1900-1905		<b>SEWER, ETC.—</b>	
6s, ....., 67,000.....1898-1907		6s, ....., \$38,145.....1898 to 1902	
5s, ....., 20,000.....1901 & 1906		<b>REFUNDING BONDS—</b>	
<b>STREET IMPROVEMENT BONDS—</b>		4 1/2s, \$11,000.....March 1, 1899	
6s, ....., \$4,000.....1899-1906		(\$1,000 yearly) to March 1, 1908	
(\$500 yearly on Oct. 1.)		Total debt Mar. 5, '98....\$683,875	
6s, ....., \$1,300.....1899-1903		Water debt (included).... 330,500	
<b>WATER BONDS—</b>		Tax valuation 1897.....6,369,110	
6s, ....., \$50,000.....1902 & 1907		Tax rate (per \$1,000) '97.. \$30.00	
(\$25,000 every 5 years.)		Population in 1890 was.....18,553	
6s, ....., \$17,000.....1898 to 1901		Population in 1895 (est.)...21,500	
6s, ....., 38,500.....Aug. 1922			

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.

<b>LOANS—</b>	When Due.	Total debt Aug. 1, '98... \$627,074
<b>REFUNDING BONDS—</b>		Water debt (included).... 200,000
6s, ....., \$16,000.....1899-1906		Tax valuation 1898..... 2,442,430
4s, M&S, 14,867.....Mar. 1, 1918		Real valuation 1898.... 4,000,000
4 1/2s, M&S, 9,867.....Sept. 1, 1918		Tax rate (per \$1,000) '97.. \$36.10
<b>SEWER BONDS—</b>		Population in 1890 was.....5,885
6s, ....., \$274,000.....1899-1910		Population in 1898 (est.)...10,000
<b>STREET IMPROVEMENT—</b>		Interest on Water 5s due 1910 is
6s, ....., \$112,340.....1899-1911		payable at the Shoe & Leather Bank
<b>WATER WORKS BONDS—</b>		New York City.
5s, ....., \$200,000.....		

**FRANKLIN.—** This village is in Warren County.

<b>LOANS—</b>	When Due.	Net debt Sept. 1, 1897... \$59,783
<b>WATER WORKS &amp; VILLAGE DEBTS—</b>		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.  
OSSIANE. D. BARRON, Treasurer.  
County seat is Columbus.

<b>LOANS—</b>	When Due.	<b>DEFIC'Y &amp; BRIDGE BDS.—(Con.)</b>
<b>DEFIC'Y &amp; BRIDGE BONDS—</b>		6s, ....., \$65,000.....
4 1/2s, ....., \$440,000.....		6s, ....., 262,000.....
6s, J & B, \$23,000.....1898-1902		Total debt June 1, '98.. \$910,000
(\$3,000 Dec. 1, 1898, and \$5,000		Tax valuation, 1897.....\$3,766,120
yearly.)		Assessment about 1/2 actual value.
5s, M&N, \$120,000.....1899 to 1918		Population in 1890 was.....124,087
(\$6,000 yearly on May 1.)		Population in 1880 was..... 86,797

**FREMONT.—** C. F. BELL, Clerk.  
This city is in Sandusky County.

<b>LOANS—</b>	When Due.	Refunding 4s, \$7,950.....
Street Improv. 5s, \$66,100.....1916		Total debt Jan. 15, '98.. \$222,800
do do 6s, 78,700.....1914		Water debt (included).... 73,000
do do 4s, 3,000.....1899-'04		Tax valuation 1897.....2,258,010
do do 5s, 5,000.....'99-1905		Total tax (per \$1,000) '97.. \$33.40
do do 4s, 16,000 Apr. 1, '09		Population in 1890 was.....7,141
(part subject to call after 1899.)		Population in 1898 (est.)...10,000
Water 5s..... 78,000.....1904		

**GALION.—** C. H. BRIGGS, Mayor.  
This city is in Crawford County.

<b>LOANS—</b>	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
Refunding 6s..... 87,000.....1912		Population in 1890 was.....6,326
Total debt Aug. 15, '98.. \$132,800		Population in 1898 (est.)...4,026

INTEREST on bonds due January 1, 1906, is payable at Galion.

**GALLIA CO.—** J. W. JONES, Auditor.  
County seat is Gallipolis.

<b>LOANS—</b>	When Due.	<b>TURNPIKE BONDS—(Con.)</b>
<b>TURNPIKE BONDS—</b>		5s, A&O, \$40,000.....Apr. 6, 1918
5s, ....., \$40,000.....1905-09-11-15		Interest paid by County Treasurer.
\$10,000 due each year on Jan. 1		Bonded debt Jan. 1, 1898. \$207,000
5s, ....., \$5,000.....Jan. 15, 1912		Tax valuation 1897.....6,388,893
5s, ....., 30,000.....1914-1916		Real valuation.....15,000,000
\$15,000 due each year on Jan. 15		Aver. tax rate (per M) '96... 20.26
4s, F&A, \$60,000.....Aug. 17, 1917		Population in 1890 was.....27,005
4s, ....., 71,500.....July 1, 1898-1913		Population in 1897 (est.)...33,000

**GALLIPOLIS.—** { V. C. THOMAS, Mayor.  
T. E. BRADBURY, City Clerk.  
This city is in Gallia County.

<b>LOANS—</b>	When Due.	<b>STREET IMPROVEMENT—</b>
<b>WATER BONDS 1894—</b>		5s, ....., \$17,000.....1910-1912
5s, ....., \$85,000.....Feb. 25, 1914		(Part due each F&A.)
5s, M&N, 2,000.....Nov. 1, 1916		Total debt Sept. 1, 1898. \$229,500
<b>REDEMPTION BONDS—</b>		Interest payable at City Treasury.
6s, ....., \$26,000.....1899-1904		Assessed valuation, real \$1,068,390
(Various amts. in 99-'00 & '04.)		Ass'd valuation, pers l. 712,519
5s, ....., \$11,000.....1'06-1907		Total valuation 1897... 1,780,909
5s, ....., 61,000.....1910-1916		Assessment about 3/4 actual value.
(Various amounts each F&A.)		Total tax (per \$1,000) '97.. \$24.40
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
5s, F&A, 7,000.....Aug 1, 1918		

The street improvement bonds have been declared unconstitutional, but interest is being paid promptly upon all the bonds.

**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

**GLENVILLE SCHOOL DISTRICT.—** WILLIAM J. BOYD, Clerk Board of Education.

<b>LOANS—</b>	When Due.	Assessed valuation '98. \$1,200,000
5s, J&D, \$22,000.....1899-1912		Population in 1898 (est.)...5,000
Bonded debt Aug. 1, '98.. \$12,060		

INTEREST on the \$22,000 loan payable at the Garfield Savings Bank Glenville.

**GREENFIELD.—** This village is in Highland County.

<b>LOANS—</b>	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.

<b>LOANS—</b>	When Due.	Bonded debt Jan. 22, 98 \$160,000
<b>NATURAL GAS REFUND. BONDS—</b>		Tax valuation 1897.....2,819,540
6s, ....., \$70,000.....1899-1905		Total tax (per \$1,000) '97.. \$26.00
(\$10,000 yearly on June 1.)		Population in 1890 was.....5,473
<b>WATER WORKS BONDS—</b>		Population in 1880 was.....3,535
5s, ....., \$19,000.....Dec. 12, 1917		
5s, ....., 5,000.....Oct. 27, 1902		
5s, ....., 56,000.....Dec. 12, 1918		

**HAMILTON.—** M. O. BURNS, Clerk.  
This city is in Butler County.

<b>LOANS—</b>	When Due.	<b>LOANS—</b>	When Due.
<b>DEFICIENCY BONDS—</b>		<b>STREET IMPROVEMENT BONDS—</b>	
4 1/2s, ....., \$63,000.....1899-1911		6s, ....., \$48,410.....1899 to 1907	
<b>ELECTRIC-LIGHT BONDS—</b>		4 1/2s, an., 28,806.....1899-1903	
5s, M&S, \$100,000 July 1, '04 to '18		(\$2,880-67 yearly.)	
<b>GAS WORKS BONDS—</b>		<b>WATER WORKS BONDS—</b>	
5s, F&A, \$150,000. Feb. 1, '99 to '18		5s, J&J, \$300,000.....1898-1915	
(Subject to call after Feb. 1, '09.)		Total debt Aug. 15, '98. \$19,000	
<b>REFUNDING BONDS—</b>		Bonds owned by city.... 18,398	
5s-6s, ....., \$49,000.....1899 to 1905		Net debt Aug. 15, '98.... 900,602	
<b>SEWER BONDS—</b>		Water debt (included).... 300,000	
4 1/2s, ....., \$159,008.....1899-1922		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.. \$3,800,000	
4 1/2s, ....., 1,053.....1903		Assess'm't about 2-5 actual value.	
<b>REFUNDING SEWER BONDS—</b>		Total tax (per \$1,000) '98.. \$28.60	
4 1/2s, F&A, \$2,500.....Aug. 1, 1899		Population in 1895 was.... 20,306	
(\$250 yearly) to Aug 1, 1903.		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.

<b>LOANS—</b>	When Due.	<b>LOANS—</b>	When Due.
<b>BUILDING BONDS—</b>		<b>BUILDING BONDS—(Con.)—</b>	
6s, Sept. 10, \$2,500. Sept. 10, 1899		3 1/2s, ....., \$16,000.....1923-1928	
6s, Feb. 24, \$8,000. Feb. 24, 1901		4 1/2s, July 7, \$30,000. July 7, 1905	
(\$4,000 due yearly) to Feb. 24, 1902		(\$3,000 due yearly) to July 7, 1914	
5s, Apr. 8, \$4,000. Apr. 8, 1899		<b>REFUNDING BONDS—</b>	
(\$2,000 due yearly) to Apr. 8, 1900		4s, ....., \$13,500.....1908-1934	
5s, Apr. 8, \$4,000. April 8, 1901		(\$500 yearly.)	
5s, Mar. 2, 40,000. Mar. 2, 1903		Bonded debt, Feb. 15, '98. \$126,000	
(\$4,000 due yearly) to Mar. 2, 1912		Interest payable at Miami Valley	
5s, Oct. 9, \$20,000. Oct. 9, 1913		Bank, Hamilton, O.	
(\$4,000 due yearly) to Oct. 9, '17		Population in 1898 (est.)...25,000	

HAMILTON CO.—{EUGENE L. LEWIS, Auditor. {TILDEN R. FRENCH, Treasurer.

County seat is Cincinnati.
LOANS— When Due.
ARMORY BONDS—
4s, A&O, \$15,000...Apr. 30, 1919
4s, J&D, 100,000...Dec. 1, 1937
Subject to call after Dec. 1, 1917
AVENUE IMPROVEMENT—
4s, F&A, \$15,200...Feb. 14, 1899
4s, Feb. 7, 24,000...Feb. 7, 1899
\$4,000 due yearly to Feb. 7, 1904
BRIDGE BONDS—
4s, Oct. 31, \$40,000...Oct. 31, 1899
4s, M&S, 58,000...Sept. 1, 1901
4s, M&N, 46,000...Nov. 1, 1902
4s, Feb. 7, 20,000...Feb. 7, 1904
4s, Feb. 28, 75,000...Feb. 28, 1904
4s, J&J, 17,000...July 11, 1904
4s, A&O, 15,000...Oct. 1, 1905
4s, J&D, 25,000...June 16, 1916
4s, M&N, 79,500...Nov. 25, 1916
4s, F&A, 107,000...Aug. 10, 1918
COUNTY BONDS—
5s, J&D, \$150,000...Dec. 16, 1914
Subject to call aft. Dec. 16, 1904
4s, M&N, 260,000...May 15, 1916
COURT HOUSE—
5s, F&A, \$50,000...Aug. 1, 1934
Subject to call aft. Aug. 1, 1914
5s, J&D, \$35,000...Dec. 1, 1934
Subject to call aft. Dec. 1, 1914
4s, J&D, \$15,000...June 1, 1934
Subject to call aft. June 1, 1914
4s, M&N, \$350,000...May 1, 1935
Subject to call aft. May 1, 1915
4s, J&D, \$125,000...June 15, 1936
Sub ect to call aft. June 15, 1916
DIST. ASSESSORS' RELIEF—
4s, J&J, \$20,000 Jan. 15, 1901
FAIR GROUNDS EXT. & IMP.—
5s, July 16, \$10,000...July 16, 1902
MARVIN'S RUN DITCH BONDS—
4s, F&A, \$12,500...Feb. 21, 1899
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, \$3,000...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

LOANS— When Due.
MITCHELL AVE. AQUEDUCT B'Ds.
4s, F&A, \$25,000...Aug. 22, 1916
Subject to call aft. Aug. 22, 1906
4s, J&J, \$60,000...Jan. 27, 1917
Subject to call aft. Jan. 27, 1907
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, 1907
TAX DUPLICATE—
5s, M&N, \$65,000...May 1, 1915
Subject to call aft. May 1, 1905
ROAD AND AVENUE BONDS—
5s, Mar. 14, \$16,500...Mar. 14, '00-'04
4s, Oct. 20, 6,500...Oct. 20, 1901
4s, July 1, 18,000...1899-1902
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, F&A, \$42,000...Aug. 7, 1899
(\$6,000 due yearly) to Aug. 7, 1905
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 Sept. 1, 1898 \$2,555,330
Tax valuation, real...189,860,060
Tax valuat'n, personal, 44,910,480
Total valuation 1897...234,770,540
State & Co. tax (per M.) '97...\$680
Population in 1890 was...374,574
Population in 1896 (est.)...500,000

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.

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 actual value.
Average tax (per \$1,000)'97-\$19.91
Population in 1890 was...39,415

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...1,408,321
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.—C. W. FAULKNER, Clerk.

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 IMPROV'T 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

LAKE COUNTY.—W. C. TISDEL, Auditor.

Painesville is the county seat.
LOANS— When Due.
BONDED DEBT FEB. 1, '98. \$50,000
Assessed valuat'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)...15,500

LANCASTER.—H. T. MECHLING, Clerk.

This city is in Fairfield County.
LOANS— When Due.
CITY HALL BONDS --
6s, \$65,000...
5s, M&S, 1,800...Sept. 15, 1900
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
STREET IMPROV'T B'Ds—(Con.)
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 3/5 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.

HANCOCK COUNTY.—SURREL P. DE WOLFE, Auditor. County seat is Findlay.

LOANS— When Due.
COURT HOUSE BONDS—
4s, \$105,000...1909-1918
4s, \$70,000...1899-1905
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

HARDIN CO.—JAMES BASTABLE, Auditor.

County seat is Kenton.
LOANS— When Due.
ARMORY AND BRIDGE BONDS—
6s, \$35,000...1898-1908
DITCH BONDS—
6s, A&O, \$77,000...July, '99-'05
(Payable by special assessment.)
PIKE BONDS—
6s, A&O, \$61,000...July, '98-'02
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. 3/5 actual value.
Total tax (per \$1,000) '95...\$11.50
Population in 1890 was...28,939
Population 1896 (estima'd) 30,000

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

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... 77,103
Net debt Mar. 1, 1898... 104,897
Total valuation 1897...6,647,000
Assessment about 1/2 actual value.
Total tax (per \$1,000)...\$13.35
Population 1890 was... 25,080
Population in 1880 was...20,585

OPTIONAL—The bonds are all subject to call five years before maturity with the exception of the 5 per cent refunding issue.

HIGHLAND CO.—JAMES REECE, Auditor.

County seat is Hillsborough.
LOANS— When Due.
COUNTY BONDS—
6s, \$24,000...Mar. 1, 1900
6s, \$23,000...Mar. 1, 1908
5s, \$13,000...Sept. 1, 1901

5s, \$29,500...Mar. 1, 1904
Total debt Sept. 1, 1897... \$94,500
Tax valuation 1897...11,036,927
Population in 1890 was...29,048

IRONTON.—{E. F. TYLER, Mayor. {GEO. H. DAVIES, City Clerk.

County seat of Lawrence County.
LOANS— When Due.
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
REFUNDING WHARF BONDS
5s, J&J, \$7,000...July 11, 1908
Subject to call after July 11, 1903.
SEWERS, ETC.—
5s, J&D, \$25,000...June 1, 1912
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, 27,000...July 1, 1906

LOANS— When Due.
WATER BONDS—(Con.)
4s, J&J, \$20,000...July 1, 1907
STREET IMPROVEMENT.
Payable by special assessment.
6s, \$30,261...1899-1904
TEMPORARY LOAN BONDS—
5s, \$15,013...
Bonded debt Sept. 1, '98. \$266,500
Water debt (included)... 155,000
Spec. asst. debt (add'n'l) 30,261
Temporary loans (add'n'l) 15,013
Tax valuation 1898...3,348,000
City tax (per \$1, 00) 1898...\$12.30
Total tax (per \$1,000) 1897 32.40
Population in 1890 was...10,939
Population 1898 (est.)...13,000

INTEREST on \$50,000 of the turnpike bonds is payable at the Park Bank, N. Y.; on all other bonds at the office of the County Treasurer.

LICKING CO.—WM. BELL, Jr., Auditor.

County seat is Newark.
LOANS— When Due.
BRIDGE & ROAD REPAIR BONDS—
5s, J&J, \$50,000...July 1, 1905
(\$10,000 due yearly) to July 1, 1908
BRIDGE BONDS—
6s, J&J, \$15,000...1899
COUNTY BUILDING BONDS—
6s, J&J, \$59,400...1899-1907
Total debt Apr. 1, 1898. \$96,000
Sinking fund... \$12,747
Net debt Apr. 1, 1898... 83,253
Assessed val'n, real...15,714,260
Assessed val'n, pers'l... 7,196,101
Total valuation, 1897... 22,910,361
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.

LIMA.—{H. S. PROPHET, 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, \$4,000...July 1, 1899
6s, J&J, \$7,000...Jan. 1, '99 to '08
5s, \$68,600...1899-1908
(Part yearly.)
6s, July, \$3,000...July 1, '99-'03
5s, J&J, 12,000...1899-1908
(Various amounts every 6 months)
5s, J&J, \$50,000...1899-1908
(\$2,000 every J&J to 1903 inclus.; \$3,000 every J&J from 1904 to '08)
5s, J&J, \$40,000...1901-1910
(\$2,000 every 6 months J&J.)
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 Sept. 10, '98. \$656,600
Water debt (included)... 338,000
Floating debt... 65,000
Total debt Sept. 10, 1898. 721,600
School bonds (additional) 41,000
Tax valuation, real...5,736,200
Tax valuation, personal 1,689,214
Total valuation 1897...7,425,414
Total tax (per \$1,000) '97. \$27.80
Assessm't about 3/5 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.

LOGAN.—This City is in Hocking County.

Table with columns for LOANS, GAS, WATER & SEWER BONDS, and DEBT EXTENSION BONDS. Includes details on interest and payment schedules.

LOGAN CO.—C. D. CAMPBELL, Auditor.

County seat is Bellefontaine. As we were going to press the county was advertising for sale \$25,000 6 per cent ditch bonds.

Table with columns for LOANS, DITCH BONDS, BUILDINGS AND ROAD IMP'TS, and WATER-WORKS BONDS.

LORAIN.—{ J. B. COFFINBERRY, Mayor. { G. A. RESEK, Clerk.

This city is in the county of the same name.

Table with columns for LOANS, IMPROVEMENT BONDS, REFUNDING BONDS, SEWER BONDS, and WATER-WORKS BONDS.

LUCAS COUNTY.—{ WM. M. GODFREY, Auditor. { JOSEPH L. YOST, Treasurer.

County seat is Toledo.

Table with columns for LOANS, ARMORY BONDS, BRIDGE BONDS, BUILDING BONDS, JAIL BONDS, CHILDREN'S HOME, COURT HOUSE, DITCH BONDS, and GENERAL BONDS.

MADISON.—CHAS. RITTER, Treasurer.

This township is in Richland County.

Table with columns for LOANS, SOLDIERS' & SAILORS' HALL, and TAX VALUATION.

MADISON COUNTY.—W. D. WILSON, Aud.

County seat is London.

Table with columns for LOANS, CHILDREN'S HOME BONDS, COURT HOUSE AND JAIL, DITCH IMPROVEMENT, and ROAD IMPROVEMENT.

MADISONVILLE.—{ J. A. WARD, Mayor. { BENNETT CARTER, Clerk.

Madisonville is in Hamilton County.

Table with columns for LOANS, ELECTRIC-LIGHT AND WATER-WORKS BONDS, STREET IMPROV. BONDS, ASSESSMENT BONDS, TOWN HALL BONDS, and SCHOOL BONDS.

MAHONING CO.—C. F. BRENNER, Auditor.

County seat is Youngstown.

Table with columns for LOANS, BRIDGE BONDS, ROAD BONDS, INFIRMARY BONDS, and POOR BONDS.

MANSFIELD.—{ JOS. P. HEERY, Mayor. { F. M. REMY, City Clerk.

This city is in Richland County.

Table with columns for LOANS, GENERAL IMPROVEMENT BONDS, STREET IMPROVEMENT BONDS, WATER-WORKS BONDS, and DEBT EXTENSION BONDS.

MARIETTA.—CARL BECKER, Clerk.

Marietta is in Washington County.

Table with columns for LOANS, CITY HALL IMPROVEMENT, VILLAGE OF HARMON, PAVING AND SEWERS, and WATER-WORKS BONDS.

MARION.—This city is in Marion County.

Table with columns for LOANS, STREET IMPROVEMENT BONDS, and TAX VALUATION.

INTEREST on the street imp't bonds is payable at the City Treasury.

MASSILLON.—{ TOBIAS SCHOTT, Mayor. { J. C. HARING, City Clerk.

This city is in Stark County. At the time of going to press the county was advertising for sale \$4,000 6 per cent library bonds.

Table with columns for LOANS, STREET IMPROVEMENT BONDS, GENERAL IMPROVEMENT, and TAX VALUATION.

MEIGS CO.—CLINTON A. ROBERTS, Auditor.

County seat is Pomeroy.

Table with columns for LOANS, BRIDGE BONDS, DEFICIENCY BONDS, FUNDING BONDS, and JAIL BONDS.

MERCER CO.—CHAS. A. KLOEB, Auditor.

County seat is Celina.

Table with columns for LOANS, BRIDGE BONDS, COUNTY FAIR BONDS, DITCH BONDS, PIKE REPAIR BONDS, ROAD IMPROVEMENT BONDS, and JAIL BONDS.

MIAMI COUNTY.—J. T. BARTMESS, Auditor

County seat is Troy.

Table with columns for LOANS, COURT HOUSE, DITCH, ETC., DITCH BONDS, BRIDGE BONDS, and INTEREST PAYABLE AT TREAS. OFFICE.

MIAMISBURG.—{ L. H. ZEHRING, Mayor. { A. C. SCHELL, Clerk.

Located in Montgomery County.

Table with columns for LOANS, ELECTRIC LIGHT BONDS, FIRE AND LIGHT IMP., GENERAL IMP. BONDS, STREET IMP. BONDS, and TAX VALUATION.

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.

This village is situated in Meigs County.

Table with columns: LOANS—, FUNDING BONDS—, SEWER BONDS—, When Due., Interest payable at Middleport.

MIDDLETOWN.—{ F. S. TANZEY, Mayor. J. V. BONNELL, Clerk.

This city is in Butler County.

Table with columns: LOANS—, PAVING BONDS—, SEWER & IMP.—, WATER—, SEWER BONDS—, When Due., Bonded debt Feb. 15, '98.

MONTGOMERY CO.—ALFRED G. FREIGHT, Auditor.

County seat is Dayton.

Table with columns: LOANS—, BRIDGE BONDS—, WATER BONDS—, PAVING BONDS—, BUILDING BONDS—, COUNTY DEFICIENCY—, When Due., Total debt Mar. 20, '98.

MT. VERNON.—{ L. G. HUNT, Mayor. H. J. SANDUSEN, City Clerk.

This city is in Knox County.

Table with columns: LOANS—, DEFICIENCY BONDS—, PAVING BONDS—, SEWER BONDS—, STREET IMPROVEMENT—, WATER BONDS—, When Due., Total debt Mar. 7, 1898.

MUSKINGUM CO.—J. L. STARKEY, Auditor.

County seat is Zanesville.

Table with columns: Bonded debt Mar. 4, '98, Real valuation (est.), County tax (per \$1,000) '97.

NELSONVILLE—E. WILSON, Clerk.

Nelsonville is in Athens County.

Table with columns: LOANS—, WATER WORKS & SEWERAGE—, When Due., Real valuation (est.), Total tax (per \$1,000) '97.

NEWARK.—{ C. D. BARRONS, Mayor. C. S. BRADY, City Clerk.

County seat of Licking County.

Table with columns: LOANS—, NAME AND PURPOSE, ENCAMPMENT BONDS—, REFUNDING LIGHT BONDS—, PAVING BONDS—, SEWER BONDS—, When Due., Real valuation (est.), Total tax (per \$1,000) '97.

PAR VALUE OF BONDS.—The City Prison bonds and \$18,000 of the refunding bonds are for \$500 each; all other bonds are for \$1,000 each.

INTEREST on all bonds is payable at the City Treasury, Newark, O.

NEW PHILADELPHIA.—{ D. KOENIG, Mayor. I. A. CORRELL, Clerk.

This city is in Tuscarawas County.

Table with columns: LOANS—, PAVING BONDS—, CEMETERY BONDS—, GENERAL IMPROVEMENT—, SEWER BONDS—, When Due., Bonded debt Jan. 1, '98.

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.

This city is in Trumbull County.

Table with columns: Imp't bonds (about), Water debt (additional), Tot. debt Feb. 1, '98 (abt.), Tax valuation 1897.

NORWOOD.—W. E. WICHGAR, Clerk.

This village is in Hamilton County. As we were going to press Octo ber 3, 1898, the city was advertising for sale \$24,293 refunding bonds.

Table with columns: LOANS—, STREET IMPROVEMENT BONDS—, EXTENSION BONDS—, FIRE AND GEN. PURPOSE, GEN. PURPOSE BONDS—, PUBLIC BUILDING BONDS—, SIDEWALK BONDS—, When Due., Part yearly.

OBERLIN.—CHARLES SETH BROWN, Clerk.

This village is in Lorain County.

Table with columns: LOANS—, DISTRICT SEWER BONDS—, PAVING BONDS—, SINKING FUNDS—, SEWERAGE & DRAINAGE—, WATER WORKS—, When Due., Total debt Feb. 28, 1898.

OTTAWA.—B. KOLHOFF, Clerk.

This township is in Putnam County.

Table with columns: LOANS—, ROAD IMPROVEMENTS—, When Due., Total debt Mar. 7, 1898.

OTTAWA COUNTY—E. A. POWERS, Auditor.

The county seat is Port Clinton.

Table with columns: LOANS—, COURT HOUSE BONDS—, When Due., Total debt Aug. 1, 1898.

PAULDING CO.—FLOYD ATWILL, Auditor.

County seat is Paulding

Table with columns: LOANS—, BRIDGE AND JAIL BONDS—, COURT HOUSE BONDS—, DITCH AND ROAD BONDS—, EXPENSE AND POOR—, When Due., Total debt Mar., 1898.

PERRYSBURG.—T. M. FRANEY, Corporation Clerk.—This village is in Wood County.

Table with columns: LOANS—, NATURAL GAS BONDS—, REFUNDING BONDS—, LIBRARY ENDOWMENT—, When Due., Interest payable at Perrysburg.

PICKAWAY CO.—B. F. YATES, Auditor.

County seat is Circleville.

Table with columns: LOANS—, BRIDGE BONDS—, COUNTY FUND BONDS—, COURT HOUSE BONDS—, JAIL BONDS—, When Due., Total debt Sept. 15, '97.

INTEREST is payable at Treasurer's Office.

PIKE CO.—PHILIP P. HAMMON, Auditor.

County seat is Waverly.

Table with columns: LOANS—, TURNPIKE BONDS—, SINKING FUND ASSETS—, TAX VALUATION, REAL.—, When Due., Total valuation 1897.

OPTIONAL.—Several of the turnpike bonds are optional.

INTEREST on bonds due 1902 is payable at Co. Treasurer's office.

PIQUA.—SETH McCOLLOCH, Clerk.

This city is in Miami County.

Table with columns: LOANS—, IMP. & REFUNDING BONDS—, SCHOOL BONDS—, STREET IMPROVEMENT—, WATER WORKS BONDS—, When Due., Total valuation 1897.

POMEROY.—ABE A. MASSAR, Clerk.

Pomeroy is in Meigs County.

Table with columns: LOANS—When Due., REFUNDING BONDS—(When Due.), and LOANS—When Due. (Refunding Bonds—(When Due.)).

PORT CLINTON.—

Port Clinton is in Ottawa County.

Table with columns: LOANS—When Due., WATER-WORKS AND STREET IMPROVEMENT—, and LOANS—When Due.

PORTSMOUTH.—J. C. ADAMS, Clerk.

Portsmouth is the county seat of Scioto County.

Table with columns: LOANS—When Due., CITY BONDS—, REFUNDING BONDS—, REFUNDING SEWER BONDS—, STREET IMPROVEMENT BONDS—, and LOANS—When Due. (Water Works—).

PUTNAM COUNTY.—J. C. JONES, Auditor.

County seat is Ottawa.

Table with columns: LOANS—When Due., JAIL BONDS—, REFUNDING BONDS—, DITCH IMPROVEMENT—, WATER WORKS EXTENS. BONDS—, ROAD IMPROVEMENT—, and LOANS—When Due. (Total debt Sept. 1, '97...).

RAVENNA.—A. S. COLE, Mayor.

Ravenna is situated in Portage County.

Table with columns: LOANS—When Due., STREET IMPROVEMENT—, PARK IMPROVEMENT BONDS—, WATER WORKS EXTENS. BONDS—, WATER WORKS CONSTRUC. B'DS—, and LOANS—When Due. (Bonded debt Feb. 1, '98...).

INTEREST on the park improvement and water-works construction bonds is payable at the Chemical National Bank, New York; on the water-works extension and street-improvement bonds in Ravenna.

RIDGE TOWNSHIP.—J. A. TOMLINSON, Clerk.

This township is in Van Wert County.

Table with columns: LOANS—When Due., ROAD BONDS—, and LOANS—When Due. (Tax valuation 1897...).

RIVERSIDE.—See the City of Cincinnati.

ROSS COUNTY.—HARRY S. ADAMS, Auditor.

County seat is Chillicothe.

Table with columns: LOANS—When Due., COUNTY BONDS—, and LOANS—When Due. (Floating debt...).

SALEM.—J. D. FOUNTAIN, Mayor.

This city is in Columbiana County. The railroad-aid bonds have been declared unconstitutional but are included in the total debt.

Table with columns: LOANS—When Due., RAILROAD AID—, SEWER BONDS—, LOANS—When Due. (Special Assessment Bonds—), and LOANS—When Due. (Street Bonds—).

Table with columns: LOANS—When Due., SCHOOL BONDS—, and Tax valuation 1897, Assessment about 1/2 actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1880 was, Population 1898 (estimated).

INTEREST on the railroad first mortgage bonds is payable in New York City; on others at Salem, Ohio.

SANDUSKY.—CHRISTIAN ZIMMERMAN, Mayor.

This city is situated in Erie County on Sandusky Bay.

Table with columns: LOANS—When Due., BUILDING BONDS—, DOCK IMPROVEMENT BONDS—, GENERAL REFUNDING BONDS—, WATER BONDS—, MARKET HOUSE BONDS—, SEWER BONDS—, and LOANS—When Due. (Street Paving Bonds—).

INTEREST on the water bonds and on the dock improvement 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 columns: Total bonded debt, Sinking funds, Net debt, and Water debt (includ'd above).

ASSESSED VALUATION.—The city's assessed valuation (about 40 per cent of the cash value) and tax rate have been as follows.

Table with columns: Years—, Real Est., Personal, Total, and Tax rate.

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 columns: LOANS—When Due., COURT HOUSE BONDS—, JAIL BONDS—, DITCH IMPROVEMENT BONDS—, and LOANS—When Due. (Jail Bonds—).

SCIOTO COUNTY.—JOS. T. TRACY, Auditor.

County seat is Portsmouth.

Table with columns: LOANS—When Due., REFUNDING BONDS—, and LOANS—When Due. (Total debt Jan. 1, 1898...).

INTEREST is payable at the Fourth National Bank of New York.

SHELBY.—W. F. SONNANSTINE, Clerk.

This village is in Richland County.

Table with columns: LOANS—When Due., ELECTRIC LIGHT BONDS—, SEWER BONDS—, REFUNDING BONDS—, and SCHOOL BONDS—.

SIDNEY.—This city is in Shelby County.

Table with columns: LOANS—When Due., IMPROVEMENT 6s, \$100,000...1920, Water 6s, 6,000...1903, do 5s, 80,000...1907, and LOANS—When Due. (Total debt Sept. 1, 1897...).

SPRINGFIELD.—JOHN M. GOOD, Mayor.

This city is in Clark County.

Table with columns: LOANS—When Due., BRIDGE BONDS—, CEMETERY AND PARK BONDS—, IMP. STREETS, GRADING, ETC.—, and LOANS—When Due. (Market House & City B'ld'g—).

LOANS—	When Due.
<b>WATER BONDS—</b>	
5s, M&S, \$140,000	Mar. 1899-1905
(\$10,000 M&S of each year.)	
5s, M&S, \$202,000	1906 to '17
(Part M&S of each year.)	
5s, .....	\$30,000 To 1919
5s, M&S, .....	7,000 Mar. 1, 1920
Total debt Sept. 1, 1897.. 824,304	

Total water debt (incl'd)	\$385,000
Sinking fund	7,686
Net debt Sept. 1, 1897..	816,618
Tax valuation 1897..	16,839,005
Assessment about 1/2 actual value.	
Total tax (per \$1,000) '97..	\$22-10
Population in 1895 (est.)	37,000
Population in 1890 was	31,895

INTEREST is payable at Springfield and New York.

SPRINGFIELD SCHOOL DISTRICT.—

OLIVER H. MILLER, Clerk of Board of Education.

LOANS—	When Due.
<b>BUILDINGS AND SITES—</b>	
6s, F&A, \$10,000	Aug. 15, 1899
5s, A&O, .....	7,000 Apr. 22, 1902
5s, A&O, .....	8,000 Apr. 22, 1903
5s, A&O, .....	8,000 Apr. 22, 1904
5s, J&D, .....	11,000 June 8, 1905
5s, J&D, .....	11,000 June 8, 1906
5s, J&D, .....	11,000 June 8, 1907
5s, M&S, .....	11,000 Mar. 1, 1908
5s, M&S, .....	11,000 Mar. 1, 1909
5s, .....	15,000 June, 1902-04

FLOATING DEBT—	When Due.
5s, M&S, \$12,000	Mar. 1, 1910
5s, A&O, .....	10,000 Apr. 9, 1900
5s, A&O, .....	10,000 Apr. 9, 1901
Interest payable at New York.	
Bonded debt Sept. 1, '98.	\$135,000
Floating debt about	45,000
Tot. debt Sept. 1, '98.	180,000
Tax valuation 1897..	17,216,051
Assessment about 2/3 actual value.	
School tax (per \$1,000) '97..	\$6-00
Population 1898 (est.)	35,000

STARK COUNTY.—W. M. REED, Auditor.

County seat is Canton.

LOANS—	When Due.
<b>COURT-HOUSE BONDS—</b>	
6s, .....	\$5,000 Sept., 1899
5s, .....	100,000 1904-1913
<b>REFUNDING BONDS—</b>	
5s, .....	\$95,000 1903-1912
<b>GENERAL FUND BONDS—</b>	
5s, .....	\$25,000 1902-1913
<b>POOR RELIEF BONDS—</b>	
5s, .....	\$16,000 Mar., 1900-02
<b>INFIRMARY BONDS—</b>	
5s, .....	\$12,000 1901

WORK HOUSE BONDS—	When Due.
5s, F&A, \$15,000	Aug. 1, 1899
5s, F&A, .....	15,000 Aug. 1, 1900
5s, F&A, .....	20,000 Aug. 1, 1901
Agricul. Soc. note 1899.. \$2,255	
Interest is payable at Canton.	
Total debt Sept. 13, 1898.	\$310,250
Tax valuation 1898..	40,125,650
Assessment is 1/2 actual value.	
Population in 1890 was	84,170
Population in 1880 was	64,031
Population in 1896 (est.)	100,000

STEBENVILLE.—G. P. McCracken, Clerk.

This city is in Jefferson County.

LOANS—	When Due.
<b>VARIOUS 5s.</b>	
.....	\$41,904
Water 5s.	165,000
Bonded debt Sept. 1, 1897.	206,904
Sinking fund	4,356
Net debt Sept. 1, 1897.	202,548

Tax valuation 1897..	\$5,481,630
Real val'tion (abt.) '94.	15,000,000
Total tax (per \$1,000) '97.	\$28-20
Population in 1890 was	13,394
Population in 1880 was	12,093
Population in 1895 (est.)	15,000

TIFFIN.—J. B. EHRENFRIED, Clerk.

This city is in Seneca County.

LOANS—	When Due.
<b>EXTENDING INDEBTEDNESS—</b>	
6s, .....	\$150,500 1897 to 1907
6s, M&S, .....	9,500 Mar. 1, 1908
6s, M&S, .....	25,000 Sept. 1, 1908
<b>STREET IMP'T BONDS—</b>	
6s, .....	*\$240,400 1897-1907
6s, .....	11,500 1899-1905
<b>NATURAL GAS—</b>	
6s, .....	\$202,000 1897-1906
<b>PARK BONDS—</b>	
6s, .....	\$50,000 1897-1900

REFUNDING BONDS—	When Due.
6s, .....	\$76,000 1897-1906
<b>SEWER BONDS—</b>	
6s, .....	*\$30,155 1897-1907
Total debt Sept. 1, '97..	\$758,555
Sinking fund assets	38,414
Net debt Sept. 1, 1897..	720,141
Tax valuation 1897..	3,990,160
Total tax (per \$1,000) '97.	\$35-12
Population in 1890 was	10,801

The street improvement bonds (marked thus \*) and sewer bonds are payable by special assessment.

TOLEDO.—Geo. V. ROULET, Auditor.

Toledo is situated in Lucas County.

LOANS—	When Due.
<b>BRIDGE BONDS—</b>	
5s, J&J, \$19,000	Jan. 2, 1911
Subject to call after Jan. 2, 1901	
5s, A&O, \$250,000	Oct. 1, 1913
Subject to call at any time.	
4 1/2s, M&N, \$21,000	May 1, 1908
4 1/2s, J&D, .....	10,000 June 30, 1908
4 1/2s, M&S, .....	15,000 Sep. 10, 1911
4 1/2s, A&O, .....	32,000 Oct. 1, 1913
4 1/2s, J&D, .....	43,000 Dec. 1, 1914
4s, F&A, .....	200,000 Feb. 1, 1925
<b>FIRE DEPARTMENT—</b>	
4 1/2s, J&J, \$30,000	July 1, 1912
4 1/2s, M&S, .....	30,000 Sept. 1, 1912
<b>GENERAL FUND BONDS—</b>	
6s, A&O, \$30,000	Oct. 1, 1899
<b>GENERAL FUND DEFICIENCY—</b>	
4 1/2s, A&O, \$40,000	Oct. 10, 1903
<b>GENERAL FUND REFUNDING—</b>	
5s, A&O, \$92,000	Oct. 1, 1901
5s, A&O, .....	100,000 Apr. 1, 1905
4 1/2s, J&D, .....	30,000 Dec. 1, 1899
4 1/2s, J&D, .....	100,000 Dec. 1, 1900
4 1/2s, M&N, .....	70,000 May 1, 1908
4 1/2s, M&N, .....	90,000 Nov. 1, 1911
4 1/2s, M&N, .....	60,000 May 26, 1911
4 1/2s, J&J, .....	110,000 July 1, 1912
4 1/2s, M&N, .....	69,000 May 15, 1914
4s, A&O, .....	190,000 Apr. 30, 1906
4s, J&D, .....	57,000 Dec. 1, 1906
4s, J&J, .....	70,000 July 1, 1917
4s, J&J, .....	190,000 July 1, 1919
4 1/2s, J&J, .....	10,500 Jan. 1, 1907
4 1/2s, J&D, .....	2,900 June 1, 1907
4 1/2s, M&S, .....	5,000 Sept. 1, 1907
<b>STREET INTERSECTION—</b>	
5s, M&N, \$100,000	May 1, 1911
5s, M&N, .....	91,850 Nov. 2, 1911
5s, J&J, .....	93,000 Jan. 20, 1912
5s, M&N, .....	75,000 Nov. 1, 1913
4 1/2s, M&S, .....	30,422 Sept. 4, 1910
4 1/2s, M&S, .....	25,000 Sept. 1, 1912
4 1/2s, J&J, .....	20,000 Jan. 15, 1913
4 1/2s, M&S, .....	50,000 Mar. 1, 1914
4 1/2s, M&N, .....	10,000 May 1, 1915

STREET AND SEWER IMPROVEM'T—	When Due.
5s, .....	\$13,955 1898-1902
5s, .....	14,582 Apr. 24, 1903
<b>TOLEDO &amp; WOODVILLE RY.—</b>	
7 1/2s, M&N, \$432,000	May 4, 1900
<b>FIRE DEPARTMENT—</b>	
4s, J&J, \$50,000	July 1, 1908
<b>WATER WORKS EXTENSION—</b>	
5s, .....	\$90,000 Jan. 1, 1899
(\$30,000 due yearly) to Jan. 1, 1901	
<b>WATER WORKS REFUNDING—</b>	
6s, A&O, \$3,000	Oct. 1, 1899
5s, J&D, .....	497,000 June 1, 1903
4 1/2s, M&S, .....	500,000 Sept. 20, '14
<b>PARK BONDS—</b>	
4s, J&J, \$200,000	July 1, '22-'44
4s, J&J, .....	400,000 July 1, 1942
<b>SANITARY BONDS—</b>	
4 1/2s, A&O, \$10,000	Apr. 8, 1900
4 1/2s, M&S, .....	10,000 Sept. 1, 1901
<b>REFUNDING BONDS—</b>	
4 1/2s, .....	\$40,000 1912
4s, M&S, .....	50,000 Sept. 20, 1914
<b>NATURAL GAS—</b>	
4s, A&O, \$100,000	Oct. 1, 1899
4 1/2s, A&O, .....	100,000 Oct. 1, 1904
4 1/2s, A&O, .....	150,000 Oct. 1, 1909
4 1/2s, A&O, .....	150,000 Oct. 1, 1914
4 1/2s, J&J, .....	100,000 July 1, 1917
4 1/2s, M&N, .....	75,000 May 10, 1919
4 1/2s, A&O, .....	175,000 Oct. 1, 1919
<b>NATURAL GAS JUDGMENTS—</b>	
4 1/2s, A&O, \$300,000	Oct. 2, 1903
<b>SCHOOL BONDS—</b>	
4s, .....	\$90,000 May 20, 1923 & 28
4s, .....	20,000 1908
<b>IMPROVEMENT DEFICIENCY—</b>	
4 1/2s, A&O, \$70,000	Apr. 20, 1914
<b>MEMORIAL HALL—</b>	
5s, A&O, \$40,000	Apr. 1, 1905
<b>REFUNDING UNIVERSITY BONDS—</b>	
5s, M&N, \$20,000	Nov. 16, 1905
<b>MARKET, PATROL AND DREDGING—</b>	
5s, M&S, .....	\$7,000 Mar. 1, 1906
4 1/2s, M&N, .....	10,000 May 15, 1911
4 1/2s, J&J, .....	8,000 July 15, 1912

INTEREST.—All bonds and semi-annual interest coupons are payable at the Importers' & Traders' National Bank, New York City—excepting the general fund refunding issue dated December 1, 1884, and due December 1, 1899, and the Memorial Hall and University bonds, which are payable at the office of the Trustees of the Sinking Fund, Toledo, O

BONDED DEBT, ETC.—The total debt on Nov. 15, 1896, wa 6,010,272.

Total bonded debt	Jan. 1, '98. \$6,496,827	Feb. 1, '96 \$5,469,184	Jan. 1, '95. \$5,657,272
Sinking funds	517,000	337,000	337,000
Net debt	\$5,979,827	\$5,132,184	\$5,320,272
Water debt (included above)		\$1,120,000	\$1,000,000
Spec. assess't debt (additional)			\$1,115,772

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:

Years.	Real Estate.	Personal.	Total.	Tax Rate.
1897	\$37,530,070	\$12,116,210	\$49,646,280	\$29-80
1896			47,583,050	31-20
1895	35,396,600	10,767,430	46,164,030	29-00
1894	34,764,240	10,691,000	45,455,240	28-60

The actual valuation of property in 1897 was estimated at \$175,000,000.

POPULATION.—In 1890 the population was 81,434; in 1880 it was 50,137; in 1870 it was 31,584. In 1898 the population according to local figures was 137,700.

TORONTO.—{ E. E. FRANCY, Mayor. M. B. EDWARDS, JR., City Clerk.

This village is in Jefferson County.

LOANS—	When Due.	Net debt Jan. 1, 1898...	\$84,813
<b>WATER WORKS—</b>			
5s, J&D, \$75,000	1900 to 1930	Tax valuation, real.....	650,000
(Part due every 10 yrs.)			
<b>BLDG., STREET AND SEWER BONDS—</b>			
6s, .....	\$11,813 1899	Tax valuation, personal.....	125,000
Total debt Jan. 1, 1898.. \$86,813			
Sinking funds..... 2,000			
Total valuation 1897..... 775,000			
Assessment is 1/2 actual value.			
Total tax (per \$1,000) '97.. \$30-00			
Population in 1890 was..... 2,536			
Population in 1896 (est.) 3,500			

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.

LOANS—	When Due.	LOANS—	When Due.
4 1/2s, .....	\$15,000 1908	<b>REAL ESTATE—</b>	
<b>CITY HALL REFUNDING—</b>		5s, M&S, \$10,000	1901-1910
5s, M&S, \$6,000	1906-1911	<b>REAL ESTATE REFUNDING—</b>	
5s, M&S, .....	1912-1914	5s, M&S, .....	1900-1905
5s, M&S, .....	1915-1916	<b>WATER BONDS.</b>	
(\$1,000 each March 1 and Sept. 1.)			
<b>ELECTRIC LIGHT BONDS—</b>			
4 1/2s, J&J, \$18,000	Jan. 1, 1918	5s, M&S, \$80,000	Mar., 1899
5s, M&S, .....	2,000 Mar. 1, 1903	(\$4,000 due yearly) to Sept., 1918	
5s, M&S, \$4,000 1911-1914			
Total debt Mar. 20, '98. \$197,500			
Floating debt..... 669			
Total debt..... 198,169			
Interest payable at Troy.			
Water debt (included)..... 84,000			
Tax valuation 1897..... 2,664,155			
Assessment is 1/4 actual value.			
Total tax (per \$1,000) '97. \$30-20			
Population in 1890 was..... 4,494			

TRUMBULL CO.—R. SIBSON, Treasurer.

Warren is the county seat.

LOANS—	When Due.	Net debt Jan. 1, 1898...	\$160,000
<b>COUNTY BONDS—</b>			
4s, A&O, \$180,000	1901-1920	Assessed valuat'n, real 10,805,780	
(\$5,000 in April and \$4,000 in October of each year.)			
Total valuation 1897.. 19,027,608			
Co. tax rate (per \$1,000) '97. \$5-10			
Population in 1890 was... 42,373			
Bonded debt Jan. 1, 1898. \$180,000			
Sinking fund..... 20,000			

UPPER SANDUSKY.—{ ROBERT CAREY, Mayor. A. F. LESER, Clerk.

Upper Sandusky is in Wyandot County.

LOANS—	When Due.	Total debt Feb. 15, 1898.	\$67,000
<b>REFUNDING BONDS—</b>			
6s, A&O, \$15,000	Apr. 1, 1899	Sinking fund assets.....	3,000
6s, A&O, .....	10,000 Apr. 1, 1901	Net debt Feb. 15, 1898..	64,000
6s, A&O, .....	8,000 Apr. 1, 1902	Total valuation 1897.....	1,300,

WARREN CO.—I. N. WALKER, Auditor.

County seat is Lebanon.

Table with columns: LOANS—When Due, BRIDGE BONDS—When Due, TAX FREE.—Bonds are exempt from taxation if owned by parties not residing in the State.

WASHINGTON C. H.—J. L. ZIMMERMAN, Mayor. ADD. BURNETT, Clerk.

Table with columns: LOANS—When Due, IMPROVING STREETS—assessed on property benefited, TAX VALUATION, real, personal, and total.

WELLSTON.—JOHN F. DAY, Mayor. F. P. WANGLER, Clerk.

Table with columns: LOANS—When Due, WATER WORKS IMPROV'T BOND, TAX VALUATION, real, personal, and total.

WELLSVILLE.—P. H. JONES, Mayor. T. R. ANDREWS, Treasurer.

Table with columns: LOANS—When Due, CEMETERY BONDS, CITY BUILDING BONDS, WATER WORKS EXTENSION, STREET IMPROVEMENT, WATER WORKS REFUNDING.

WILLIAMS CO.—JNO. F. VON BEHREN, Aud'r.

Table with columns: LOANS—When Due, COURT HOUSE BONDS, TAX VALUATION, real, personal, and total.

WILMINGTON.—M. J. GRADY, Mayor.

Table with columns: LOANS—When Due, ELECTRIC LIGHT BONDS, STREET IMPROVEMENT BONDS, TOWN HALL BONDS.

WOOD COUNTY.—G. W. GAGHAN, Auditor.

Table with columns: LOANS—When Due, COURT HOUSE, JAIL BONDS, BRIDGE BONDS, TAX VALUATION, real, personal, and total.

WOOSTER.—LEMUEL JEFFRIES, Mayor. W. T. PECKINPAUGH, Clerk.

Table with columns: LOANS—When Due, CITY HALL BONDS, REFUNDING BONDS, REDEMPTION & REFUNDING, SPECIAL ASSESSMENT BONDS.

XENIA.—C. W. LINKHART, Mayor. C. F. LOGAN, Clerk.

This city is in Greene County. The details of the bonded debt are as follows:

Table with columns: LOANS—When Due, FRESHET BONDS—1887-1892, GENERAL FUND, REFUNDING BONDS, STREET IMPROVEMENT.

YOUNGSTOWN.—E. H. MOORE, Mayor. F. C. BROWN, City Clerk.

Table with columns: LOANS—When Due, FIRE DEPARTMENT, SEWER BONDS, STREET IMPROVEMENT, WATER BONDS, SCHOOLS.

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., REFUNDING BONDS, WATER WORKS BONDS.

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.

Large table with columns: Place, Total Debt, Interest Rate, Maturity, Assessed Valuation, Population in 1890.

Place	Total Debt.	Interest Rate.	Maturity.	Assessed Valuation.	Population in 1890
Lisbon, Columbiana Co.	71,300	6	'98-'21	772,940	.....
Lorain, S. D., Lorain Co.	70,000	5 & 6	1916	.....	.....
Lorain County, Ohio	35,000	.....	.....	1,896,748	40,295
Louisville, Stark Co.	17,200	5 & 6	'98-'14	466,630	1,323
Marietta S. S. D., Wash. Co	34,000	5	1914	.....	.....
Marion County	32,000	5 & 6	'98-'09	14,405,770	24,727
Marion S. S. D., Marion Co	74,000	5 1/2	1916	.....	.....
Martin's Ferry, Belmont Co.	202,868	5, 5 1/2, 6	'98-'23	2,035,191	6,250
Martin's Fy S. D., Belmont Co.	74,300	5 & 6	1900-'24	.....	.....
Mechanicsv. S. D., Champ. 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
Medina County	16,500	5	'99-'01	11,780,294	21,742
Middlet'n S. S. D., Butler Co	74,000	5	yearly	.....	.....
Montpelier, Williams Co.	33,000	6	1900-'33	272,000	1,293
Morgan County	19,500	5	1905	6,786,369	19,143
Napoleon, Henry Co.	100,400	5	1906-'14	707,610	2,764
Newark City S. D., Licking Co.	28,500	5	'98-'07	.....	.....
Newark Tp., Licking Co.	95,500	5	1900-'04	881,354	15,286
Newcomerstown, T'scar 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	1902	8,674,449	31,151
Piqua S. S. D., Miami Co.	119,000	5 & 6	'10-'13	430,000	1,245
Plain City, Madison Co.	38,000	.....	.....	.....	.....
Plain City S. D., Mad. Co.	25,000	6	1912	.....	.....
Pleasant, Putnam Co.	8,500	6	'03-'23	654,020	3,286
Pleasant Ridge, Ham. Co.	63,740	5 & 6	'98-'13	430,310	1,027
Polk, Crawford Co.	50,000	6	1907	489,380	7,200
Pultney Twp., Belmont Co.	120,000	5	1917	885,415	12,857
Reading, Hamilton Co.	48,246	5	'06-'38	679,760	.....
Riley (T'w'p), Putnam Co.	33,000	5 1/2 & 6	'05-'10	673,887	1,566
Ripley, Brown Co.	54,950	5	1904	801,807	2,483
Sabina, Clinton Co.	31,500	4 1/2-6	1900-'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	1,634,260	1,779
St. Clair Sp.S.D., Frank Co.	32,881	5 & 6	'97-'23	820,890	.....
St. Mary's S. D., Aug. 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	1922	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
Tiffin School District	35,000	6	'99-'04	4,100,000	14,060
Tippecanoe, Miami Co.	26,968	6	1912	620,424	1,465
Tippecanoe, S. D., Mia. Co.	28,000	5 & 6	'06-'13	.....	.....
Toledo Board of Educat'n, Lucas Co.	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	'98-'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	9,237,480	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	.....	2,060
Wayne County	25,400	6	'98-'03	20,756,454	39,005
Willoughby, Lake Co.	34,300	5	'99-'22	588,870	1,219
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., Mahoning Co.	105,000	6	'98-'04	.....	.....
Zanesv. S. D., Muskin. Co.	80,000	4	'14-'15	.....	.....

**TOTAL DEBT, ETC.**—The following statement shows Indiana' 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	\$1,289,191,713	.....	1880	\$728,944,231	\$1.20
1895	1,286,050,531	\$0.90	1875	897,739,783	1.50
1894	1,295,106,415	1.00	1870	662,283,178	1.50
1893	1,302,310,250	1.00	1865	567,381,553	2.00
1891	1,255,256,038	1.20	1860	455,011,378	1.50
1889	843,483,466	1.20	1855	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<sup>2</sup>/<sub>3</sub>, including Benevolent Institution tax \$0.50, school tax \$1.10, State debt sinking fund tax \$0.30, and Educational Institution tax \$0.16<sup>2</sup>/<sub>3</sub>, 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).

**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

# 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.

**HISTORY OF DEBT.**—The historical details of Indiana's State debt from 1832 up to 1894 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 per cent bonds; the details of the State's outstanding obligations are as follows:

NAME AND PURPOSE.	Interest.		Principal.		When Due.	Outstand'g.
	P. Cl.	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 (refundng.)..	3 1/2	A & O	Apr. 1, 1915	585,000		
Do do (refundng.)..	3 1/2	M & N	May 1, 1910	500,000		
Do do.....	3	M & S	Sept. 20, 1899	400,000		

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.

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: 1847-1850, 1850-1853, 1853-1856, 1856-1860.

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 2 columns: Item, Amount. Rows: LOANS, Bonded debt, Floating debt, Total debt, Gravel road bonds, Sinking fund, Assessed val'n.

INTEREST on the redemption bonds is payable at New York.

ALEXANDRIA.—This city is in Madison County.

Table with 2 columns: Item, Amount. Rows: Total debt, Tax valuation, Real valuation, Population in 1890, Population in 1880, Population in 1896.

ALLEN COUNTY.—L. J. BOBILYA, Auditor.

Table with 2 columns: Item, Amount. Rows: Court House Bonds, Bonded debt, Tax valuation, Tax valuation, person'l., Total valuation, Assessment abt., 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 2 columns: Item, Amount. Rows: LOANS, FUNDING BONDS, REFUNDING WATER BONDS, SCHOOL BONDS, WATER-WORKS, OPTIONAL.

INTEREST is payable at Fourth National Bank of New York City

BARTHOLOMEW CO.—I. B. BARRETT, Auditor. County seat is Columbus.

Table with 2 columns: Item, Amount. Rows: LOANS, COUNTY FUNDING BONDS, BRIDGE FUNDING BONDS, INTEREST.

BLACKFORD CO.—J. P. RAWLINGS, Treas.

Table with 2 columns: Item, Amount. Rows: LOANS, COURT HOUSE BONDS, INTEREST.

BRAZIL.—D. W. BRATTIN, Mayor. JOHN MACDONALD, City Clerk.

Table with 2 columns: Item, Amount. Rows: LOANS, SCHOOL HOUSE, WATER-WORKS, REFUNDING WATER WORKS, TAX FREE.

CLARK CO.—H. H. HEATON, Auditor.

Table with 2 columns: Item, Amount. Rows: LOANS, FUNDING BONDS, Tax valuation, Sinking fund, Total valuation, Assessment about 3/4 actual value, Tax rate, Population in 1890, Population in 1898.

CLAY CO.—THOMAS PHILLIPS, Auditor.

Table with 2 columns: Item, Amount. Rows: LOANS, GRAVEL ROAD BONDS, JAIL BONDS, FUNDING BONDS, INTEREST.

COLUMBUS.—W. J. BECK, Mayor. J. W. SUVERKRUP, Clerk.

Table with 2 columns: Item, Amount. Rows: LOANS, CONSOL. FUNDING, SERIES A & B, FUNDING BONDS, WATER-WORKS BONDS, INTEREST.

CRAWFORDSVILLE.—T. L. STILWILL, Mayor. J. D. TRACY, Clerk.

Table with 2 columns: Item, Amount. Rows: LOANS, REFUNDING BONDS 1898, Tax valuation, Tax valuation, person'l., Total valuation, Assessment about 3/4 actual value, Tax rate, Population in 1890, Population in 1897.

TAX FREE.—The bonds of this city are exempt from taxation.

DAVISS COUNTY.—County seat is Washington.

Table with 2 columns: Item, Amount. Rows: LOANS, COUNTY BONDS, Total debt.

DEARBORN CO.—CHAS. L. WATERS, Auditor.

Table with 2 columns: Item, Amount. Rows: LOANS, FUNDING BONDS, Tax valuation, person'l., Total valuation, Actual valuation, Tot. bonded debt, Tax valuation.

DECATUR.—J. W. TEEPLE, Chairman Finance Committee.

Table with 2 columns: Item, Amount. Rows: LOANS, STREET IMP. BONDS, Tot. gen. debt, Water debt, Elec.-Light Plant, School debt.

DECATUR CO.—DYER C. ELDER, Treasurer.

Table with 2 columns: Item, Amount. Rows: LOANS, COURT HOUSE BONDS, FUNDING BONDS, Railroads, Total valuation, Assessment is 3/4 actual value, Total tax, Population in 1890, Population in 1880, Population in 1895.

DELAWARE CO.—D. A. LAMBERT, Treas.

Table with 2 columns: Item, Amount. Rows: LOANS, COURT HOUSE BONDS, Interest is payable in New York, Bonded debt, Floating debt, Total debt, Sinking fund.

DELPHI.—FRANK ROBISON, Mayor. JAS. M. RAMEY, Treasurer.

Table with 2 columns: Item, Amount. Rows: LOANS, RAILROAD BONDS, SCHOOL BONDS, WATER BONDS, Total debt.

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—, PURCHASING AND STREET BDS.—, SCHOOL BONDS—, When Due.

Table with columns: WATER-WORKS BONDS—, When Due.

INTEREST on \$13,000 school bonds is payable at Dunkirk; on all others at New York.

ELKHART.—HENRY B. SYKES, Mayor.

This city is in Elkhart County.

Table with columns: LOANS—, FUNDING BONDS—, SCHOOL BONDS—, When Due.

Table with columns: Bonded debt Feb. 15, '98, Tax valuation, personal, Total valuation, 1897, Assessment about 5/8 actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1880 was, Population 1897 (estimated) 16,000.

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—, COUNTY BONDS—, FUNDING BONDS—, When Due.

Table with columns: 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 (estimated) 51,000.

INTEREST on funding bonds is payable at County Treasurer's office.

EVANSVILLE.—WM. M. AKIN, JR., Mayor.

Evansville is the County seat of Vanderburgh County.

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

INTEREST is payable by 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, Assessed valuation, real, Ass'd valuation, pers'al.

Table with columns: Railroads, Total valuation 1897, Population in 1890 was, Population in 1880 was.

FORT WAYNE.—HENRY P. SCHERN, Mayor.

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—, FUNDING LOAN—, REFUNDING RAILROAD LOANS—, WATER WORKS—, When Due.

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 date named.

Table with columns: Total bonded debt, Sinking funds, July 1, '98, Jan. 1, '93, Jan. 1, '97, Jan. 1, '96.

Table with columns: 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 2/3; county tax, \$4.63 2/3; city tax, \$9.50; special school fund tax, \$1.50; total, \$18.70. The city tax in 1897 was \$9.25, and in 1898, \$9.70.

POPULATION.—In 1890 population was 35,393; in 1880 it was 26,830; in 1870 it was 17,718. In 1893 it was estimated at 50,000.

FRANKFORT.—F. E. MCKOWN, Treasurer.

This city is in Clinton County.

Table with columns: LOANS—, HIGH SCHOOL BONDS—, SEWERAGE BONDS—, When Due.

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, Bonded debt Jan. 1, 1898, Assessed valuation, real.

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 1897 (estimated) 60,000.

GREENE COUNTY.—C. C. BALLARD, Treas.

County seat is Bloomfield.

Table with columns: LOANS—, ASSESSMENT BONDS—, GRAVEL ROAD BONDS—, When Due.

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.) 3,100.

HAMILTON COUNTY.—A. J. GIBBS,

Treasurer.—County seat is Noblesville.

Table with columns: LOANS—, FUNDING BONDS—, ROAD BONDS—, When Due.

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.

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—, FUNDING BONDS—, ROAD BONDS—, When Due.

HOWARD COUNTY.—JOHN A. MORRISON,

Treasurer.—County seat is Kokomo.

Table with columns: Bonded debt Jan. 1, 1898, Assessed valuation, real, Ass'd valuation, pers'l., Railroads, Total valuation 1897, Assessment is 4-5 actual value, State & Co. tax (per M) '94, 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—, When Due.

INDIANAPOLIS.—THOMAS TAGGART, Mayor.

Indianapolis is the county seat of Marion County.

Table with columns: LOANS—, FUNDING BONDS—, IMPROVEMENTS—, PARK IMPROVEMENT BONDS—, STATION HOUSE BONDS—, REFUNDING BONDS—, When Due.

**PAR VALUE OF BONDS.**—Bonds are in pieces of \$500 and \$1,000, INTEREST is payable by Winslow, Lanier & Co., New York.

**TOTAL DEBT, ETC.**—The subjoined statement shows the total bonded debt of Indianapolis and the city's temporary loans on each of the dates indicated.

	Sept. 1, '98.	Jan. 1, '98.	Jan. 1, 1897.	Jan. 1, 1896.
Total funded debt.....	\$1,914,500	\$1,914,500	\$1,424,500	\$1,869,500
Debt assn. by annex'n.....	113,000	116,000	.....	.....
Total liabilities.....	2,027,500	2,030,500	.....	.....

The city has no sinking fund.

**ASSESSED VALUATION.**—The city's assessed valuation (about 60 per cent of cash value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Total Tax per \$1,000
1898.....	\$87,047,500	\$33,945,340	\$120,992,840	\$17.30
1897.....	85,160,245	32,586,425	117,746,670	17.30
1896.....	77,922,520	30,363,395	108,285,915	16.50
1895.....	74,454,630	31,183,230	105,637,860	16.50
1890.....	69,694,230	24,006,960	93,701,190	15.55
1887.....	35,765,855	14,719,765	50,485,620	18.20
1886.....	39,069,305	19,136,585	58,205,890	13.50
1880.....	.....	.....	48,099,940	16.00

**POPULATION.**—In 1890 population was 105,436; in 1880 it was 75,056; in 1870 it was 48,244; in 1898, was estimated at 195,000.

**INDIANAPOLIS SCHOOL DISTRICT.**—{FRANK L. REISSNER, Asst. Sec. Bd. of Sch. Com  
This district includes the whole of the city of Indianapolis and reports the same assessed valuation.

**LOANS—When Due.**

BUILDING, REFUNDING, & C.—	COUPON NOTES—(Continued)—
5s, J&J, \$100,000..... July 1, 1901-11	4 <sup>1</sup> / <sub>2</sub> s, J&J, \$40,000..... Jan. 1, 1903-13
4 <sup>1</sup> / <sub>2</sub> s, J&J, \$20,000..... July 1, 1900	4 <sup>1</sup> / <sub>2</sub> s, M&N, 60,000..... Nov. 1, 1910-24
4s, J&J, \$80,000..... July 1, 1899	4s, F&A, 40,000..... Feb. 1, 1911
4s, A&O, \$60,000..... Oct. 1, 1899	4s, M&S, 8,000..... Mar. 31, 1918
4s, M&S, \$80,000..... Mar. 1, 1900	Total debt Aug. 15, '98..... \$858,630

**COUPON NOTES—**

5s,..... \$5,010..... Sept. 12, 1900	Library, school & compulsory education tax rate (per \$1,000) 1898..... \$4.40
4s,..... 260,000..... June 30, 1899	Population 1898 (est.)..... 195,000
6s, J&J, 105,620..... 1899-1902	

**JACKSON CO.—J. D. DURWENT, Auditor.**  
County seat is Brownstown.

**LOANS—When Due.**

BRIDGE FUNDING BONDS—	Total debt June 1, 1897..... \$129,960
5s, M&S, \$5,000..... Sept. 10, 1899	Tax valuation, real..... 6,302,715
5s, A&O, \$30,000..... Oct. 15, 1900-05	Tax valuation, personal..... 3,913,245

County orders outstanding, \$3,610

**GRAVEL ROAD BONDS—**

6s, Nov. 2 \$27,550..... Nov. 15, 1898	Total valuation 1897..... \$10,215,960
6s, M&N, 6,450..... Nov. 15, 1899	Assessment is about actual value.
6s, M&N, \$6,300..... Nov. 15, 1900	State & Co. tax (per \$1,000)..... \$6.95
(\$1.050 due y'ly) to Nov. 15, 1905	Population in 1890 was..... 24,139
	Population in 1897 (estim.)..... 31,000

The gravel road bonds are not properly a county debt, the township being responsible for these loans.

INTEREST on all bonds is payable at the office of the County Treasurer, Brownstown, Ind.

**JAY COUNTY.—A. C. MANOR.**  
County seat is Portland.

**LOANS—When Due.**

COUNTY BONDS—	ROAD BONDS—Cont.—
5s, y'ly, \$80,000..... Dec. 1, '98, to '07	5s, y'ly, \$26,000..... July 5, '98 to 1902
(5 M y'ly to '02; 10 M '03 to '06.)	Bonded debt Sept. 1, '97..... \$135,500
INFIRMARY BLDG. BONDS—	Floating debt..... 10,000
5s, y'ly, \$10,000..... Dec. 4, 1898	Total debt Sept. 1, '97..... 145,500
(\$5,000 due y'ly) to Dec. 4, 1999	Assessed valuation '97..... 11,612,718
ROAD BONDS—	Population in 1890 was..... 23,478
6s, y'ly, \$4,500.....	Population 1897 (est.)..... 33,000

**JEFFERSONVILLE.—**{I. F. WHITESIDE, Mayor.  
{A. H. BAMBER, Clerk.

This city is in Clarke County. The \$87,000 of bonds due Aug. 1, 1896, were declared illegal by the Supreme Court. The city obtained permission from the Legislature to refund them, but the legality of the Act is again under review by the courts.

**LOANS—When Due.**

CITY BONDS—	Total debt..... \$381,996
7-8s, A&F, \$87,000..... Aug. 1, 1896	Sinking fund, cash, &c..... 24,297
(See note at head of statement.)	Net debt Jan. 1, 1898..... 357,699
6s, J&D, \$50,000..... Dec. 15, 1900	Tax valuation, real..... 2,565,355
6s, F&A, 50,000..... Feb. 1, 1901	Tax valuation, personal..... 730,535
5s, J&J, 34,900..... Jan. 1, 1906	Total valuation 1897..... 3,295,890
5s, A&O, 54,000..... Apr. 1, 1922	Assessment is 1/2 actual value.
5s, J&J, 73,500..... July 1, 1922	Total tax (per \$1,000) 1897..... \$31.30
Bonded debt Jan. 1, '98..... \$353,600	Population in 1890 was..... 10,666
Floating debt..... 28,396	Population in 1880 was..... 9,357
	Population in 1897 (estim.)..... 12,000

INTEREST is payable at the City Treasurer's office, and at the Fourth National Bank and U. S. National Bank, New York City.

TAX FREE.—All of the above bonds are exempt from city tax.

**KNOX COUNTY.—**{SAMUEL A. JORDAN, Auditor.  
{W. H. VOLLMER, Treasurer.

County seat is Vincennes.

**LOANS—When Due.**

DRAINAGE BONDS—	Floating debt..... \$930
6s,..... \$20,446..... Jan., '98-'00	Total debt June 1, 1898..... 50,930
6s,..... 80,994..... Feb., '97-'11	Sinking fund..... 10,698
6s,..... 41,578..... Mar., '97-'10	Net debt June 1, '98..... 40,232
6s,..... 6,926..... Dec., '98-'07	Drainage bonds (add'l)..... 157,155
6s,..... 7,211..... 1900-1907	Tax valuation 1897..... 16,200,000

**GENERAL PURPOSES—**

5s, M&S, \$50,000..... Mar. 15, '99-'08	Assessment about 65% act. value.
Bonded debt June 1, '98..... \$50,000	State & Co. tax (p \$1,000)'97..... \$6.80
	Population in 1898 (est.)..... 36,000
	Population in 1890 was..... 28,044

INTEREST on \$50,000 bonds is payable at the Hanover National Bank, New York; on ditch bonds at the National Park Bank, New York.

**KOKOMO.—**{A. B. KIRKPATRICK, Mayor.  
{W. A. MARKLAND, Treasurer.

This city is in Howard County.

**LOANS—When Due.**

BUILDING BONDS—	6s, J&J, \$17,000..... July 1, 1912
6s, M&N, \$25,000..... May 1, 1908	Subject to call after 1907.
FUNDING BONDS—	Interest payable at New York.
6s, J&J, \$25,000..... Jan. 1, 1902	Bonded debt Feb. 1, 1898..... \$116,000
6s, M&S, 10,000..... Sep. 1, 1902	Sinking fund..... 7,087
4s, A&O, 14,000..... Apr. 1, 1905	Net debt Feb. 1, 1898..... 108,913

**REFUNDING BONDS—**

4s, J&J, \$10,000..... July 15, 1904	Tax valuation, real..... 2,965,645
SCHOOL BONDS—	Tax valuation, personal..... 1,369,200
6s, J&J, \$12,000..... July 1, 1900	Total valuation 1897..... 4,334,845
6s, M&S, 3,000..... Sept. 1, 1909	Assessment is about 3/4 actual val.
	Total tax (per \$1,000)..... \$24.80
	Population in 1890 was..... 8,261
	Population in 1897 (est.)..... 12,000

**LAFAYETTE.—**{NOAH JUSTICE, Mayor.  
{JAS. H. MITCHELL, Treasurer.  
This city is the county seat of Tippecanoe County.

**LOANS.** When Due.

REFUNDING WATER BONDS 1895—	Tax valuation, real..... \$7,547,550
4 <sup>1</sup> / <sub>2</sub> s, J&D, \$225,000..... June 1, 1920	Tax valuation, personal..... 3,800,855
Subject to call after June 1, 1915.	Total valuation 1897..... 11,348,405
Interest payable at New York.	Assessment about 3/5 actual value.
Tot. dbt. (water) Jan. 1, '98..... \$300,000	Tax rate (per \$1,000) 1897..... \$11.80
	Population in 1890 was..... 16,243
	Population 1898 (estim.)..... 25,000

**LA PORTE.—**{FRANKLIN R. CARSON, Mayor.  
{GEORGE KOENIG, Clerk.

This city is the county seat of La Porte County. The water bonds are free from city tax when held in the city.

**LOANS—When Due.**

SCHOOL BONDS—	Net debt Apr. 1, 1898..... \$44,000
5s, M&N, \$24,000..... May 1, '99-1910	Water debt (included)..... 30,000
(\$2,000 due yearly.)	Tax valuation, real..... 2,326,280
WATER BONDS (REFUNDING)—	Tax valuation, personal..... 1,498,156
5s, M&N, \$30,000..... May 1, 1897	Total valuation 1897..... 3,824,436
(\$5,000 yearly) to May 1, 1902	Assessment about 1/2 actual value.
Int. payable at city treas. or in N. Y.	Total tax (per \$1,000) 1897..... \$20.90
Total debt Apr. 1, 1898..... \$51,000	Population in 1890 was..... 7,196
Sinking fund assets..... 7,000	Population in 1880 was..... 6,195
	Population in 1893 (est.)..... 9,000

**LA PORTE CO.—H. A. SCHWAGER, Treas.**  
County seat is La Porte.

**LOANS—When Due.**

COURT HOUSE BONDS—	Tax valuation '97 (est.)..... \$24,000,000
5s, Apr. 15, \$110,000..... Apr. 15, 1899	Assessment is 1/2 actual value.
(\$22,000 due y'ly) to Apr. 15, 1903	State tax (per \$1,000)..... \$2.97
5s, Feb. 1, \$80,000..... 1904	County tax (per \$1,000) 1897..... 2.23
(\$20,000 due yearly) to 1907	Population in 1890 was..... 34,445
Total debt Feb. 15, 1898..... \$212,000	Population in 1880 was..... 30,985
	Population in 1895 about..... 35,000

INTEREST on \$110,000 court house bonds is payable at the First National Bank of Chicago, Ill.; on others at the Chemical National Bank, New York.

**LAWRENCEBURG.—**JOS. F. FRAZER, Clerk.

This city is in Dearborn County.

**LOANS—When Due.**

AGRICULTURAL BONDS—	Total debt Jan. 1, 1898..... \$53,500
5s, Nov., \$2,000..... Nov., 1901	Tax valuation, real..... 762,560
FUNDING BONDS—	Tax valuation, personal..... 721,230
6s, A&O, \$11,000..... Nov., 1898	Total valuation 1897..... 1,483,790
5s, M&S, 40,500..... Mar., 1905	City tax (per \$1,000)..... 12.50
Subject to call at any time.	Total tax (per \$1,000) abt..... 25.00
Interest payable at City Treasury.	Population in 1890 was..... 4,284
	Population in 1880 was..... 4,668

**LOGANSPORT.—**GEO. E. BARNETT, Treas.

This city is in Cass County.

**LOANS—When Due.**

FUNDING BONDS—	Total debt Feb. 1, 1898..... \$349,257
4s, M&N, \$235,000..... Nov. 1, 1915	Cash on hand May 1, '97..... 23,126
Optional after Nov. 1, 1905	Net debt..... 326,131
Int.—N. W. Harris & Co., N. Y.	Assessed valuation, real..... 5,761,170
Water-works imp. bds..... \$5,000.00	Assessed valuation, per l. 1,841,160
Water-works certifs..... 28,750.00	Total valuation 1897..... 7,602,330
School bonds..... 50,000.00	Tax rate (per \$1,000) 1897..... \$9.00
Pratt charitable fund..... 5,000.00	Population in 1890 was..... 13,328
City orders outstand'g..... 25,507.00	Population in 1880 was..... 11,198
	Population 1897 (est.)..... 17,500

**MADISON.—**{ELLISON D. MCGUIRE, Mayor.  
{GEORGE B. CLARK, City Clerk.

Madison is the county seat of Jefferson County.

**LOANS—When Due.**

FUNDING "A"—	FUNDING "D"—
5s, M&N, \$24,000..... Nov. 1, 1898	4s, M&N, \$8,000..... Nov. 1, 1907
(\$8,000 yearly) to Nov. 1, 1900	4s, M&N, 8,000..... Nov. 1, 1908
*FUNDING "B"—	4s, M&N, 8,000..... Nov. 1, 1909
5s, J&D, \$26,000..... Dec. 15, 1901	WATERWORKS FUNDING BONDS—
*FUNDING "C"—	4 <sup>1</sup> / <sub>2</sub> s, F&A, \$65,000..... Aug. 1, 1899
5s, J&D, \$35,000..... Dec. 20, 1901	(\$7,000 due yearly) to Aug. 1, 1909
5s, A&O, 5,000..... Apr. 1, 1902	

\*The city reserves the right to call and pay \$2,000 yearly of either the funding loans, lettered "B" or "C."

TAX FREE.—Bonds are all exempt from city tax.

PAR VALUE.—These bonds are in pieces of \$100, \$500 and \$1,000.

INTEREST on the water-works funding bonds is payable at the National Branch Bank of Madison; all other bonds by City Treasurer.

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

	Aug. 1, '98.	Feb. 1, '97.	Jan. 1, '96.	Feb. 1, '95.
Total bonded debt.....	\$179,200	\$195,000	\$200,000	\$214,000
Sinking funds.....	15,000	15,000	15,000	8,000
Net debt.....	\$164,200	\$180,000	\$185,000	\$206,000
Water debt (included above).....	\$5,200	\$1,000	\$6,000	100,000
Floating debt.....	11,377	19,347	27,000	35,000

The sinking fund receives yearly about \$15,000.

ASSESSED VALUATION.—The city's assessed valuation (supposed to be actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax Rate per \$1,000
1897.....	\$2,532,245	\$1,645,525	\$4,177,770	\$24.60
1896.....	2,516,135	1,777,020	4,293,155	20.60
1891.....	2,454,030	2,059,730	4,513,760	20.24
1890.....	2,477,340	1,434,905	3,912,245	24.60
1888.....	1,865,940	1,373,300	3,239,240	.....

POPULATION.—In 1890 the population was 8,936; in 1880 it was 8,945; in 1870 it was 10,709. According to local figures the population in 1898 was about 10,000.

**MADISON CO.—**W. N. HEATH, Auditor.

County seat is Anderson.

**LOANS—When Due.**

COUNTY BONDS—	GRAVEL ROAD BONDS—(Cont.)
6s,..... \$12,500..... 1899	6s, Sept., \$275..... Sept. 1, 1902
6s, Sept., 10,000..... Sept. 17, 1900	Total debt Feb. 1, 1898..... \$63,000
6s, June, 15,000..... June 29, 1901	Gravel Road Bonds (add)..... 14,025
6s, Sept., 16,000..... Sept. 1, 1902	Tax valuation, real..... 18,579,505
6s, Sept., 17,000..... Sept. 1, 1907	Tax valuation, personal..... 8,431,305
GRAVEL ROAD BONDS—	Total valuation 1897..... 27,010,810
6s, Sept., \$3,250..... Sept. 1, 1899	Assessment abt. 3/4 actual value.
(\$2,750 due yearly) to Sept. 1, 1901	Total tax (per \$1,000)..... \$6.61
	Population in 1890 was..... 36,487
	Population in 1897 (est.)..... 71,500

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.

MARION.—LOUIS A. VON BEHREN, Mayor. JOHN WATTS, City Clerk.

This city is in Grant County.

Table with columns: LOANS—, Amount, Net debt Jan. 1, 1898, Tax valuation 1897, Water debt (included), Assessment is 1/2 actual value, City tax rate (p. \$1,000) '97, Population in 1890 was, Population in 1880 was, Population in 1897 (est'd).

MARION COUNTY.—HARRY B. SMITH, Aud'r.

County seat is Indianapolis.

Table with columns: LOANS—, When Due, Floating debt, Total debt June 1, '98, Tax valuation 1897, Assessment about 3/4 actual value, State tax rate, County rate, School rate, Population in 1890 was.

MARSHALL CO.—OSCAR R. PORTER, Auditor.

County seat is Plymouth.

Table with columns: LOANS—, When Due, Tax valuation, real, Tax valuation, person'l., Total valuation 1897, Assessment is 3-5 actual value, Tax rate (per \$1,000) 1897, Population in 1890 was, Population in 1880 was, Population in 1897 (est.).

MICHIGAN CITY.—G. S. VAN DEUSEN, Mayor.

Michigan City is in La Porte County.

Table with columns: LOANS—, When Due, Sinking fund Sept. 1, '97, Net debt Sept. 1, 1897, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment is 50 p.c. actual value, Total tax (per \$1,000), Population 1890 was, Population 1880 was, Population 1898.

MONROE CO.—J. S. WOODWARD, Treasurer.

County seat is Bloomington.

Table with columns: LOANS—, When Due, Bonded debt July 1, 1898, Floating debt, Total debt July 1, 1898, Road bonds (add'l), Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment nearly actual value, Total tax (per \$1,000) '97, Population in 1890 was, Population in 1898 (est.).

INTEREST on the bonds is payable at the office of Winslow, Lanier & Co., New York.

MONTGOMERY CO.—WM. JOHNSON, Treas.

County seat is Crawfordsville.

Table with columns: LOANS—, When Due, Tax valuation, pers'al, Total valuation 1897, Assessment is 3/4 actual value, State & co. tax (per M.) 1897, Population in 1890 was, Population 1894 about.

MORGAN COUNTY.—J. M. JULIAN, Aud'r.

County seat is Martinsville.

Table with columns: LOANS—, When Due, Bond'd debt Jan. 15, '98, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment about 3/4 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1880 was, Population in 1896 (est.).

MT. VERNON.—C. L. PROSSER, Clerk.

This city is the county seat of Posey County.

Table with columns: LOANS—, When Due, Sinking fund, Net debt Jan. 15, 1898, Total valuation 1897, Assessment about 2/3 actual value, City tax (per \$1,000), Population in 1890 was.

INTEREST is payable at the office of the City Treasurer.

MUNCIE.—GEORGE W. CROMER, Mayor.

This city is the county seat of Delaware County.

Table with columns: LOANS—, When Due, Total general city debt Sept. 1, 1897, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Assessment about 1/2 actual value, Total tax (per \$1,000) '97, Population 1890 was, Population 1897 (est.).

INTEREST is payable in New York.

NEW ALBANY.—THOS. W. ARMSTRONG, Mayor.

This city is the county seat of Floyd County.

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

\* 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 columns: Total bonded debt, Sinking funds, etc., Net debt, Jan. 1, '98, Jan. 1, '97, Jan. 1, '96, Jan. 1, '95.

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 columns: Years, Real Estate, Personal Property, Total Assessed Valuation, City Tax per \$1,000

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.

Table with columns: Total debt Feb. 1, 1898, Tax valuation, real, Tax valuation, person'l., Total valuation 1897, Assessment is 3-5 actual value, Average tax (per \$1,000), Population in 1890 was, Population in 1896 (est.).

PERU.—ORSAND DURAND, Mayor.

This city is in Miami County.

Table with columns: LOANS—, When Due, Total debt July 1, 1898, Sinking fund, Net debt July 1, 1898, Total water debt (incl.), Tax valuation, real, Tax valuation, personal, Total valuation 1898, Assessment about 1/3 actual value, Total tax (per \$1,000) '98, Population in 1890 was, Population in 1880 was, Population in 1898 about.

INTEREST is payable in New York on all bonds except gravel road bonds, which is payable in Peru.

TAX FREE.—All bonds of this city are exempt from taxation.

PORTER CO.—M. J. STICHFIELD, Auditor.

County seat is Valparaiso.

Table with columns: LOANS—, When Due, Sinking fund, Net debt June 1, 1898, Total valuation 1898, Assessment is 3/4 actual value, Tax & co. tax (per M.) '98, Population in 1890 was, Population in 1898 (est.).

PULASKI COUNTY.—County seat is Winamac.

Table with columns: LOANS—, When Due, Ass'd valuation, real, Ass'd valuation, pers'l., Railroad, Total valuation 1897, Assessment about 1/2 actual value, Total tax (per \$1,000) '95, Population in 1890 was, Population in 1896 (est.).

RICHMOND.—WM. W. ZIMMERMAN, Mayor.

County seat of Wayne County.

Table with columns: LOANS—, When Due, PARK BONDS—(Con.)—, Total debt May 1, 1898, Cash, Net debt Feb. 1, 1898, Street Imp't. bonds (add'l), Total valuation 1898, Assessment about 1/2 actual value, Population 1890 was, Population 1895 was, INTEREST is payable in New York City.

SOUTH BEND.—W. A. RUTHERFORD, City Treasurer.

This is the county seat of St. Joseph County.

Table with columns: REFUNDING BONDS—, City's proportion of county debt, Assessed valuation '97, True valuation (est.), Population 1897 (est.), Population 1890, Population 1880, Population 1870.

SPENCER COUNTY.—J. G. RIMSTIDT, Aud'r.

County seat is Rockport.

Table with columns: Floating debt Feb. 15, '98, Tax valuation, real, Tax valuation, personal, Total valuation 1897, Tax rate (per \$1,000) 1896, Population in 1890 was.

SULLIVAN COUNTY.—J. R. RIGGS, Aud'r.

County seat is Sullivan. Gravel road bonds. \$226,989 Actual valuation abt. \$25,000,000 Ditch and levee. 77,966 State and Co. tax (per M) '98. 6,470

TERRE HAUTE.—FRED. A. ROSS, Mayor. CHARLES BALCH, Treasurer.

Terre Haute is the county seat of Vigo County. LOANS—When Due. STREET RY. BONDS—STREET RY. BONDS—6s, J&J, \$26,320. 10 yearly Interest payable in New York.

TIPPECANOE CO.—G. A. JAMISON, Auditor.

County seat is Lafayette. LOANS—When Due. COURT HOUSE REFUND. BONDS—5s, M&N, \$175,000. May 20, 1903 GRAVEL ROAD BONDS—6s, var., \$25,500. 1898-1901

INTEREST on the court house bonds is payable in New York; on the gravel road bonds at the County Treasury.

TIPTON COUNTY.—County seat is Tipton.

LOANS—When Due. COURT HOUSE BONDS—5s, J&J, \$150,000. July 1, 1896 (Part due yearly) to July 1, 1913 Floating debt. \$30,900

INTEREST is payable at the Third National Bank, New York.

UNION CO.—JAMES C. ROSE, Treasurer.

County seat is Liberty. LOANS—When Due. COURT HOUSE BONDS—5s, M&N, \$10,000. May 1, 1899 (\$5,000 due yearly) to May 1, 1900

INTEREST on the \$15,000 bonds is payable in New York; on others at Liberty, Ind.

VALPARAISO.—J. W. HALLADAY, Clerk.

This city is the county seat of Porter County. Bonded debt Apr. 22, '98 \$71,400 Tax valuation 1897. 2,337,645

VANDERBURGH CO.—L. H. LEGLER, Aud. County seat is Evansville.

LOANS—When Due. COURT HOUSE BONDS—5s, M&N, \$100,000. May 1, 1904 (Subject to call after May 1, 1899)

INTEREST is payable in New York.

VIGO COUNTY.—County seat is Terre Haute.

LOANS—When Due. COURT HOUSE (Ser. A, B & C)—5s, M & N, \$80,000. 1894 to 1911

INTEREST is payable by the Central Trust Company, New York.

VINCENNES.—F. H. HOFFMAN, Treasurer. CHARLES LAUGEL, Clerk.

This city is in Knox County. LOANS—When Due. REFUNDING BONDS—5s, \$16,000. 1899-1900

INTEREST on 5s payable in New York; on 4s in Vincennes.

WARRICK CO.—C. P. McCLARY, Treasurer.

County seat is Booneville. County has no bonded debt. Floating debt Jan. '98. \$30,000

WARSAW.—GEO. MOON, Mayor. R. W. NELSON, Clerk.

This city is in Kosciusko County. Total debt Jan. 1, 1898. \$42,000 Sinking fund. 13,001

WASHINGTON.—T. G. UNDERDOWN, Treas'r.

This city is in Daviess County. LOANS—When Due. STREET, SHOP, ETC.—6s, M&N, \$8,000. 1901-1905

INTEREST on the bonds due 1908 and 1911 is payable in Warsaw; on all others in New York City.

TAX FREE—All bonds are exempt from taxation.

WAYNE COUNTY.—ALONZO MARSHALL, Aud.

County seat is Richmond. LOANS—When Due. COURT HOUSE BONDS—5s, semi-an., \$125,000. 1905-1909

WELLS CO.—G. W. STUDABAKER, Auditor.

County seat is Bluffton. Bonded debt June 1, '97 \$122,000 Assessed valuat'n '97. \$11,045,995

WEST INDIANAPOLIS.—Marion County. This city has been annexed to Indianapolis and debt assumed by it.

WHITLEY COUNTY.—W. E. MEYERS, Treas.

County seat is Columbia City. New court house 5s, due '99. \$25,000 Tax valuation, real. \$6,659,050

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,

Table with columns: Location, Bonded Debt, Floating Debt, Sinking Fund, Free Cash, Gravel Rd. B'ds., Population (1890). Lists various counties like Albion, Noble, Aurora, Dearborn, etc.

\* This includes \$33,000 water debt.

# 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...	824,651,624	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 a 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 it, 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.	
	P. Ct.	Payable.	When Due.	Outstand'g.
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 1898 was \$1,882,887; personal property, \$417,244; total, \$2,300,131. 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.—{ HENRY BRUEGGEMANN, Mayor.                   { H. B. SPARKS, Comptroller.

This city is in Madison County.

REFUNDING BONDS—	When Due.		Interest payable at Alton.
	Total debt	Sept. 20, '98.	
48, J & J, \$14,000.....	July 1, 1909	\$60,500	
48, F & A, 6,000.....	Aug. 1, 1910	Total valuation.....	
48, ..... 2,000.....	July 1, 1911	1,707,475	
48, ..... 23,500.....	June 1, 1916	Assessed valuation $\frac{1}{3}$ of actual val.	
48, ..... 5,500.....	July 1, 1916	Total tax per \$1,000.....	
48, ..... 5,000.....	Aug. 1, 1917	Population in 1890 was.....	
48, ..... 4,500.....	Aug. 1, 1918	Population in 1898 was.....	

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.—WILLIAM BYRNS, Supervisor.

This township is in Kankakee County.

Table with columns: LOANS—, When Due., Assessment about 1/4 actual value, State tax (per \$1,000) '97... \$6.60, County tax (per \$1,000) '97... 7.30, Town tax (per \$1,000) '97... 20.50, Population in 1890 was... 1,093, Population in 1898 (est.)... 1,700

INTEREST is payable at Springfield, Ill., or at New York.

AURORA.—WM. P. 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, 30,000... Aug. 1, 1914

b \$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, 5s, J&J, \$10,000... 1903-1907, Tax valuation 1894... 1,288,929, Real valuation... 5,000,000, Population in 1895 (est.)... 8,000

Interest payable in New York.

BEARDSTOWN.—W. G. SMITH, Clerk.

This city is situated in Cass County.

Table with columns: LOANS—, When Due., Total debt Aug. 15, 1898... \$105,182, REFUNDING BONDS—, 5s, J&J, \$83,000... Jan. 1, 1902, Sinking fund... 2,104, WATER BONDS—, 6s, A&O, \$20,000... Apr. 1, 1908, Net debt Aug. 15, 1898... 103,078, Subject to call, Tax valuation 1897... 458,114, Assessment is 1/5 actual value, Total tax (per \$1,000) '97... \$98.40, Population in 1890 was... 4,226, Population in 1897 (est.)... 6,000

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. PUDEKER, Clerk.

This city is in St. Clair County.

Table with columns: LOANS—, When Due., Ass'd valuation, real... \$1,607,065, REFUNDING BONDS—, 4s, M&S, \$84,000... Sept. 2, 1909, Ass'd valuation, pers'l... 447,547, Subject to call after Sept. 2, 1899, Total valuation 1898... 2,054,612, 4s, J&J, 40,000... Jan. 1, 1910, Assessment is 1/4 actual value, Subject to call after Jan. 1, 1900, Total tax (per \$1,000)... \$58.40, Interest payable at Belleville, Population in 1890 was... 15,361, Total debt Aug. 1, 1897... \$124,000, 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.

BELLEVILLE SCHOOL DISTRICT No. 4.—H. D. UPRIDGE, Secretary Board of Education.

Table with columns: LOANS—, When Due., Assessed valuation '97... \$2,038,298, REFUNDING BONDS—, 4s, F&A, \$12,000... Sept. 1, 1918, Assessment about 2/3 actual value, 4s, F&A, 5,500... Feb. 1, 1919, Total tax rate (per M.) '97... \$67.16, Bonded debt Sept. 4, 1898... \$69,500, Population 1898 (est.)... 19,000

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, FUNDING BONDS—, 6s, July 1, \$38,000... Past due, Population in 1890 was... 2,487, RAILROAD AID BONDS—, 10s, July 1, \$1,000... Past due, 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, 6s, J, 7,000... July 1, 1903, Asses-ed valuation, real... 27,566, 6s, J, 8,000... July 1, 1904, Tax rate (per \$1,000)... \$42.30, 6s, J, 8,000... July 1, 1905, Population 1897 (est.)... 600, 6s, J, 31,250... July 1, 1906

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, RAILROAD BONDS issued to St. L. Jack. & Chic. R. R.—, Floating debt... 80,000, 5s, A&O, \$37,500... 1907, Total debt Apr. 1, 1897... 132,500, but subject to call after 1897, Tax valuation, real... 2,628,423, WATER WORKS—, Tax valuation, personal... 933,089, 8s, J&J, \$5,000... July 1, 1899, Total valuation 1896... 3,561,512, IMPROVEMENT BONDS—, Assessment is 1/4 actual value, 4s, \$20,000... , 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.—E. R. MORGAN, Treasurer Board of Education.

Table with columns: LOANS—, When Due., 4s, \$35,000... 1909-1912, BUILDING AND IMPROV. BONDS—, (\$10,000 yearly on Oct. 1), 6s, J&D, \$15,000... Dec. 2, 1899, 5s, J&D, \$10,000... June 1, 1903, Total debt Nov. 1, '97... \$90,000, 5s, Sept., 10,000... Sept. 2, 1905, Bonded debt Aug. 1, 1898... \$57,000, 5s, Sept., 5,000... Sept. 2, 1906, Tax valuation 1897... 3,639,075, 5s, J&D, 5,000... June 1, 1906, Population '97 (sch. census)... 25,000, 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, Assessment about 1/4 actual value, Tax valuation 1897... 507,000, 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, \$27,000... 1899-1904, Bonded debt Aug. 1, 1898... \$57,000, (\$5,000 due in even years and \$4,000 in odd years on July 1), Population in 1890 was... 1,589

INTEREST is payable by the State Treasurer, Springfield.

CAIRO.—{ N. B. THISTLEWOOD, 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., Bonded debt July 1, '98... \$61,626, FUNDING RAILROAD BONDS—, Floating debt... 13,101, 6s, J&J, \$55,900... Jan. 1, 1914, Total debt July 1, 1898... 74,772, LEVEE IMPROVEMENT—, Tax valuation, real... 1,415,767, 6s, \$13,000... July 1, 1899, Tax valuation, personal... 325,824, RAILROAD BONDS—, Total valuation 1898... 1,741,591, 8s, J&J, \$3,000... Jan. 1, 1892, Assessment about 1/4 act'l val., STREET BONDS—, Total tax (per \$1,000) '98... \$58.50, 8s, F&A, \$2,000... Aug. 2, 1894, Population in 1890 was... 10,324, Population 1898 (est.)... 15,000

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, Tax valuation 1894... \$941,761, (\$2,000 due yearly on July 1), Real valuation... 6,000,000, Interest payable in New York, Population 1895 (est.)... 10,000

CHAMPAIGN.—{ JAMES R. SCOTT, Mayor. { FRANK G. CARNAHAN, Clerk.

This city is in Champaign County.

Table with columns: LOANS—, When Due., Bonded debt Mar. 1, '98... \$38,500, SEWER BONDS—, Floating debt... 748, 5s, \$15,000... 1901-1906, Total debt Mar. 1, 1898... 39,248, IMPROVEMENT BONDS—, Tax valuation 1897... 1,039,963, 5s, \$15,000... 1902, Assessment about 1/5 actual value, 6s, \$5,000... 1900, Tax rate (per \$1,000)... \$73.33, 5s, \$3,500... 1903, Population in 1890 was... 5,839, 5s, F&A, 3,000... Aug. 1, 1900, Population in 1880 was... 5,909, 5s, F&A, 5,000... Aug. 1, 1908, 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—, Town 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 4s, \$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., LOANS—, When Due., CITY BONDS, E. F. G. K. L. & O.—, 4 1/2s, J&J, \$150,000 July 1, 1899, 4s, J&J, 843,450 Apr. 1, 1901, 4s, \$60,000 Jan. 1, 1914, SEWERAGE BONDS—, 4 1/2s, J&J, \$489,500 July 1, 1900, 4s, J&J, 458,000 July 1, 1904, 4s, J&J, 387,000 July 1, 1908, 4s, J&J, 490,000 July 1, 1912, 4s, J&J, 782,500 July 1, 1914, RIVER IMPROVEMENT BONDS—, 4s, J&J, \$250,000 Jan. 1, 1911, 4s, J&J, \$249,000 July 1, 1912, 4s, \$500,000 July 1, 1913, 4s, J&J, 343,500 July 1, 1914, 4s, J&J, 1,263,000 July 1, 1915, TUNNEL BONDS (P)—, 7s, J&J, \$98,000 Jan. 1, 1899, 7s, J&J, 70,000 July 1, 1899, 7s, J&J, 228,000 Sept. 1, 1899, 7s, J&J, 198,000 July 1, 1899, 4s, J&J, 100,000 July 1, 1916, SCHOOL BONDS (R)—, 7s, J&J, \$200,000 July 1, 1899, 4s, J&J, 65,000 Apr. 1, 1907, 4s, J&J, 81,000 Jan. 1, 1908, 4s, J&J, 145,000 July 1, 1908, 4s, J&J, 476,000 Jan. 1, 1911, 3 1/2s, J&J, 135,000 July 1, 1910, REFUNDING BONDS—, 3 1/2s, J&J, \$100,000 Jan. 1, 1918, 3 1/2s, g, J&J, 98,000 July 1, 1918, 3 1/2s, g, A&O, 100,000 Oct. 1, 1918



EAST ST. LOUIS SCHOOL DISTRICT.—

St. Clair County. Total debt (last returns) \$107,000 | Real valuation \$15,000,000 Tax valuation 1893.....2,524,721 | Population 1894 (estim'd) 25,000

ELGIN SCHOOL DIST.—H. L. GIVEN, Treas.

This district is in Kane County. LOANS—When Due. | Tax valuation, real...\$2,547,673 SCHOOL BONDS— | Tax valuation, personl 810,338 WATER BONDS— | Total valuation 1897... 3,066,241 5s, \$10,000.....1899-1900 | Assessment about 1/5 actual value. 5s, 135,000.....1901-1911 | Population in 1890 was...17,823 5s, J&J, 16,000.....1903-1905 | Population in 1898 (est.)...21,000 Bonded debt Feb. 15, '98 \$166,000 | INTEREST on the bonds above described is payable at Elgin.

ELMWOOD.—

This township is in Peoria County. The bonds described are registered with the State Auditor. LOANS—When Due. | Assessed valuation 1894 \$854,000 FUNDING BONDS— | Assessment about 1/4 actual value. 5s, \$61,000 July 1, part yearly | Total tax (per \$1,000).... 29.83 Bond. debt (last returns) \$105,000 | Population in 1890 was....2,451 Population in 1880 was....2,430 INTEREST is payable by the State Treasurer, Springfield.

EVANSTON.— { WM. A. DYCHE, Mayor. THOMAS L. FUNSLER, Comptroller.

Evanston is in Cook County. LOANS—When Due. | Bonded debt Jan. 1, 1898. \$114,000 CITY HALL BONDS— | Floating debt..... 24,000 4s, \$30,000.....1900 1918 | Total debt Jan. 1, 1898.. 138,000 (\$3,000 in even years on April 1.) | Tax valuation, real.....3,324,150 PUBLIC IMPROVEMENT BONDS— | Tax valuation, personal. 217,456 5s, \$40,000..... | Total valuation 1896....3,541,606 REFUNDING BONDS— | Assessment 9% actual value. 4s, \$74,000.....1899-1913 | Tax rate (per \$1,000).... \$53.85 (\$4,000 in 1899 and \$5,000 yearly | Population in 1890 was.... 13,059 1900 to 1913 on July 1.) | Population in 1897 (est.)...24,000

EVANSTON SCHOOL DISTRICT.—Homer H. Kingsley, Superintendent.

LOANS—When Due. | Bonded debt Aug. 1, '98. \$90,000 4s, semi an., \$4,000...Apr. 1, 1911 | Assessed valuation, real.2,000,000 4s, semi-an., 31,000...Apr. 1, 1912 | Assessed valuation, per l 300,000 (\$4,500 due yrly) to Apr. 1, 1918 | Total valuation 1898... 2,300,000 REFUNDING BONDS— | Assessment abt. 12 1/2% actual val. 4s, A&O, \$30,000 Apr. 1, 1899 | Tax rate (per \$1,000).... \$10.00 (\$4,500 due yrly) to Apr. 1, 1903 | Population in 1898 (est.)...10,500 (\$2,000 Apr. 1, 1909, and \$4,500 on Apr. 1, 1910 and \$1,000 in '11.)

FORD COUNTY.—W. B. FLORA, Clerk.

County seat is Paxton. Bonds are registered with the State Auditor. LOANS—When Due. | Total debt Sept. 15, 1898. \$97,000 FUNDING BONDS— | Total valuation 1897...3,964,743 5s, J&J, \$97,000.....July 1, 1899 | Assessment is 1/4 actual value. (\$7,000 yearly to 1901; \$15,000 | Total tax (per \$1,000), '96 \$12.50 1902 to 1905; \$16,000 1906.) | Population in 1890 was....17,035 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. LOANS—When Due. | Interest payable by State Treas'r. BELLEVILLE & EL DORADO RR.— | Total debt 1898..... \$40,000 8s, J&J, \$149,000...Nov. 13, 1897 | Assessed valuation '97...1,270,000 FUNDING BONDS— | Population in 1896 was.... 17,138 4 1/2s, \$40,000.....1918 | Population in 1880 was.... 16,129 (Subject to call after 1903.)

FREEPORT.— { J. P. YOUNGER, Mayor. GEO. H. TANDY, Clerk.

Freeport is in Stephenson County. LOANS—When Due. | Total debt Jan. 1, 1898.. \$66,500 CITY HALL BONDS— | Tax valuation, real.....1,288,499 5s, M&S, \$34,000.....1918 | Tax valuation, personal. 643,404 REFUNDING BONDS 1890— | Total valuation 1897...1,931,907 4 1/2s, F&A, \$62,000...Aug. 2, 1910 | Assessment is 1/5 actual value. 4 1/2s, \$4,500.....Oct. 1, 1907 | Total tax (per \$1,000), '97. \$72.66 Int. payable at City Clerk's office. | Population in 1890 was.... 10,189 Population 1898 (estim'd) 16,000 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. LOANS—When Due. | Total debt Apr. 30, 1898..\$42,690 REFUNDING BONDS— | Assessed valuation 1897...378,100 6s, July 1, \$42,690....Part yearly | Population in 1890 was.... 5,635 | Population in 1898 (est.).. 6,000 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. LOANS—When Due. | Total debt..... \$143,000 WATER BONDS— | Sinking fund..... 35,800 5s, A&O, \$43,000....Oct. 1, 1900 | Net debt Mar. 1, 1898... 107,200 5s, A&O, 43,000....Oct. 1, 1910 | Tax valuation 1897.....3,038,866 5s, M&N, 25,000....Nov. 1, 1903 | Assessment is 1/5 actual value. 5s, M&N, 25,000....Nov. 1, 1913 | Total tax (per \$1,000) '97. \$62.00 Bonded debt Mar. 1, '98. \$136,000 | Population in 1890 was.... 15,264 Floating debt..... 7,000 | Population 1897 (est.)...20,000 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.

LOANS—When Due. | Bonded debt Aug. 15, '98 \$190,000 FUNDING BONDS— | Interest is payable in New York. 6s, J&J, \$190,000....July 1, 1905 | Assessed valuation '98 \$1,481,700 (Subject to call at any time.) | Assessment abt. 10% actual value. RAILROAD AID BONDS— | Population in 1890 was.... 14,935 7s & 8s, \$51,000....Past due. | Population in 1898 (est)....20,000

GIBSON CITY.—W. C. REEVES, Clerk.

This city is in Ford County. LOANS—When Due. | Water debt Feb. 15, 1898.\$29,700 CITY HALL BONDS— | City has no other debt. WATER BONDS— | Tax valuation 1895.....170,000 5s, Jan., \$7,800.....1915 | City tax rate (p. \$1,000) '95.\$20.00 (Subject to call Jan. 1, 1900.) | SPECIAL ASSESS. WATER BONDS— | Population in 1890 was.....1,803 6s, July, \$21,900..... | Population 1896 (estimated) 2,500 INTEREST on the 5s is payable at the office of the City Treasurer in the 6s at the First National Bank, Chicago, Ill.

GREEN RIVER SPECIAL DRAINAGE DISTRICT.—A. N. STEVENSON, County Treasurer.—Bureau County.

LOANS—When Due. | UNION BONDS— GREEN RIVER BONDS— | 6s, Sept., \$19,000.....1901 6s, Jan., \$57,000.....1904 | Bonded debt Aug. 15, '98. \$76,000 Tax valuation 189..... \$8,873.804 Population in 1897 was....46,519

GROSSDALE.—J. A. HAHN, Clerk.

Grossdale is in Cook County. Total debt Mar. 1, 1898. \$125,000 | Population in 1897 (est.)....1,600 Act. val'n of property 2,550,000 | 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.

LOANS—When Due. | Assessed valuation, per \$1,361,949 ROCKF'D & R. I. RR. (renewal) | Total valuation 1898.... 7,149,707 5s, \$20,000.....July, 1899 | Assessment is about 1/5 actual value (\$10,000 due yearly) to July, 1900 | Tax rate (p. M) '97, fr m \$35 to \$65 Total debt Feb. 15, 1898. \$40,000 | Population in 1890 was.... 31,907 Assessed valuation, real.5,787,758 | Population in 1880 was.... 35,337 INTEREST is payable by the State Treasurer, Springfield.

JACKSONVILLE.—SAM'L B. STEWART, Clerk.

This city is in Morgan County. LOANS—When Due. | Assessed val'u'n, real. \$1,549,045 FUNDING BONDS— | Assessed valuat'n, per l. 512,393 5s, J&J, \$94,000...Apr. 27, 1905 | Total valuation 1897 . 2,061,438 4 1/2s, J&J, 155,500...July 1, 1909 | Total tax (per \$1,000) '96. \$66.20 Subject to call July 1, 1899 | Population in 1890 was....12,935 Total debt (last returns) \$249,500 | Population in 1880 was....10,927 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. LOANS—When Due. | Bonded debt Jan. 15, '98. \$40,000 FUNDING BONDS— | Ass'd valuation 1898.....1,642,201 5s, Oct. 1, \$40,000....Oct. 1, 1898 | Population in 1890 was.. 18,188 (Part due yearly) to Oct. 1, 1907 | 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. LOANS—When Due. | Bonded debt Jan. 24, '98. \$87,000 FUNDING BONDS— | Assessed valuation 1898.1,539,266 5s, J&J, \$62,000.....July 1, 1898 | Population in 1890 was.. 22,590 (Part payments) to July 1, 1907 | Population in 1880 was.. 20,680 (Part yearly.) 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. LOANS—When Due. | WATER BONDS— IMPROVEMENT BONDS— | 5s, \$50,000.....July 30, 1904 4 1/2s, \$58,800...Oct. 10, 1904 | Bonded debt Aug. 1, 1898. \$161,400 POLICE-STATION BONDS— | Tax valuation, real.....2,406,604 4s, \$3,600.....Jan. 1, 1900 | Tax valuation, personal. 634,095 REFUNDING BONDS—1895. | Total valuation 1896....3,040,699 4 1/2s, June, \$14,000....June 1900 | Assessment 5 of actual value. 4 1/2s, June, 15,000....June, 1905 | Total tax (per \$1,000) '98...\$70.70 4 1/2s, June, 20,000....June, 1910 | Population in 1890 was....23,264 Population in 1897 (est.)...36,000 INTEREST on the refunding bonds is paid by the City Treasurer.

KANKAKEE CO.—A. J. BRYONS, Treasurer.

County seat is Kankakee. LOANS—When Due. | Tax valuation 1898....\$4,603,052 FUNDING BONDS— | Assessment about 15% actual value. 5s, July 1, \$53,000....July 1, 1904 | Total tax (per \$1,000) '9 . \$9.40 Bonded debt Sept. 20, '97. \$53,000 | Population in 1890 was ....28,732 INTEREST is payable by the State Treasurer, Springfield.

KANKAKEE SCHOOL DISTRICT.—

LOANS—When Due. | Total debt Aug. 1, 1897. \$33,000 5s, \$18,000.....Part yearly. | Tax valuation 1896.....1,020,000 5s, J&J, 15,000.....July 1, 1899 | Real valuation (est.)...10,000,000 (\$2,500 due yearly) to July 1, 1904 | Population 1897 (est.).... 12,000

LAWRENCE CO.—W. F. CURRY, Treasurer.

County seat is Lawrenceville. Bonded debt Aug. 15, 1898. \$11,000 | Assessment 1/4 actual value. Assessed valuation 1898.1,290,988 | Population 1895 (estimated) 16,000

LINCOLN.— { WM. O. JONES, Mayor. FRANK BOLLIN, Clerk.

This city is in Logan County. LOANS—When Due. | Floating debt..... \$7,500 REFUNDING BONDS— | Bonded debt Mar. 1, 1893 . 52,500 4 1/2s, \$49,000.....1899-1914 | Tax valuation, real..... 569,051 (\$3,000 yearly on July 1.) | Tax valuation, personal. 233,956 Bonded debt Mar. 1, 1898 \$49,000 | Total valuation 1897.... 808,007 Sinking fund..... 4,000 | Population in 1890 was.... 6,725 Net debt..... 45,000 | Population 1897 (estimated) 10,500 INTEREST is payable by the State Treasurer, Springfield.

LOGAN CO.—DAVID GILLESPIE, Clerk.

County seat is Lincoln.
LOANS— When Due. Tax valuation, personal \$1,074,360
COUNTY BONDS— Total valuation 1898... 6,811,699
5s, ... \$15,000.....1899 Assessment abt. 1/4 actual value.
(\$5,000 due yearly) to 1901 State tax (per \$1,000)..... \$5.50
(Subject to call at any time.) County tax (per \$1,000).... 6.00
Total debt Feb. 15, 1898. \$20,000 Population in 1890 was...25,489
Tax valuation real.....5,737,339
TAX FREE—All bonds issued by this county are tax exempt.

MACON CO.—J. M. DODD, County Clerk.

County seat is Decatur. The bonds described below are registered with the State Auditor.
LOANS— When Due. Total debt Mar. 15, 1898 \$97,000
COURT HOUSE BONDS—1893. Assess'd valuation, real. 8,032,696
5s, ... \$14,000.....1900-1901 Ass'd valuation, pers'l. 1,711,770
5s, ... 66,000.....1902-1912 Total valuation 1898... 9,744,466
(\$6,000 due yearly.) Assessment about 1/5 actual value.
State & Co. tax (per M. '96) \$19.44
REFUNDING BONDS— Population in 1890 was...38,038
6s, ... \$8,500.....Oct., 1899
Interest is payable at New York.

MACOMB.—{ I. ODENWELLER, Mayor.
{ J. PEASLEY, Treasurer.

This city is the county seat of McDonough County.
LOAN When Due. Assessment about 1/4 actual value.
4 1/2s, \$10,000.....1912 Taxation (per 1,000).....\$51.60
Total debt Mar. 1, 1898. \$29,000 Population in 1890 was.....4,052
Total valuation 1898.....929,663 Population in 1897 (est.).....6,000

MACOUPIN CO.—FRED. G. OELTJEN, Clerk.

County seat is Carlinville. The bonds below described are registered with the State Auditor.
LOANS— Interest. Principal.
NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g.
Refund'g Ct.-H'se bds., 1898. 4 1/2 J&J { July 1, '99-'10 } \$720,000
{ 60,000 yearly }

TOTAL DEBT on July 1, 1898, was \$730,000.
ASSESSED VALUATION in 1898 of real estate was \$5,397,995; personal property, \$971,267; total, \$6,369,262; State and county tax rate (per \$1,000) \$13.10. Property is assessed at about one-fourth actual value
POPULATION in 1890 was 40,380; in 1880 it was 37,692. In 1898 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.
LOANS— Interest. Principal.
NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g.
Drain. district bonds, 1886 7 July 1 July 1, 1899-1900 \$54,000
Do. do. 1886..... 7 July 1 Apr. 1, 1901 18,000
TOTAL BONDED DEBT registered and unpaid on Aug. 15, 1898, was \$72,000.

MATTOON TOWNSHIP.—LEWIS H. LEHMAN, Supervisor.

This township is in Coles County. The bonds described are registered with the State Auditor.
LOANS— When Due. Assessed valuation '98 \$1,163,963
FUNDING BONDS— Assessment about 1/4 actual value.
6s, May 1, \$50,000....May 1, 1900 Population in 1890 was.... 7,790
5s, July 1, 46,000....July 1, 1911 Population in 1897 was....11,106
Bonded debt Feb. 19, 1898. \$96,000
INTEREST is payable by the State Treasurer, Springfield.

MATTOON CITY.—{ C. E. WILSON, Mayor.
{ W. F. ALLISON, Treasurer.

This city is in Coles County.
LOANS— When Due. Ass'd valuat'n, personal. \$233,251
RAILROAD AID BONDS— Assessed valuation 1897. \$71,136
6s, Mar., \$21,000....Mar. 22, 1915 Assessment is 16 2/3% actual value.
6s, Mar., 15,000....Mar. 22, 1900 Total tax (per \$1.00).....\$78.00
6s, May, 25,000....May 1, 1910 Population in 1890 was.... 6,837
Total debt Feb. 1, 1897,....\$61,000 Population in 1880 was.... 5,733
Assessed valuation, real. 637,885 Population in 1897 (est.)...11,000

MOLINE.—{ G. SWENSSON, Mayor.
{ CHAS. G. CARLSON, Clerk.

This city is in Rock Island County.
LOANS— When Due. LOANS— When Due.
BRIDGE BONDS— 4 1/2s, P.&A. \$10,000....Aug. 1, 1914
5s, J&J, \$2,000....July 15, 1899 Subject to call after Aug. 1, 1904
(\$1,000 due yearly) to July 15, 1900 Total debt Feb. 17, 1898. \$91,000
5s, M&S, \$3,000....Nov. 1, 1906 Tax valuation, real.....1,357,367
STREET IMPROVEMENT— Tax valuation, personal. 630,267
4 1/2s, M&S, \$15,000....Sept. 1, 1914 Total valuation 1897....1,987,634
Subject to call after Sept. 1, 1909 Assessment about 1/4 actual value.
4 1/2s, J&J, \$10,000....Jan. 2, 1917 Total tax (per \$1,000).....\$83.60
WATER WORKS— Population in 1890 was.... 12,000
4 1/2s, M&S, \$50,000....Sept. 1, 1899 Population in 1897 (est.)...18,000
(\$10,000 due yearly) to Sept. 1, 1903
Subject to call at any time.
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, Treasurer.
{ FRANK J. HEINL, Clerk.

County seat is Jacksonville. The bonds below described are registered with the State Auditor.
LOANS— When Due. Asses'd valuation 1898. \$8,581,140
REFUND'G COURT HOUSE 1887. Assessment is 1/4 actual value.
4s, June 15, \$100,000, June 15, 1907 State tax (per \$1,000).....\$5.50
Subject to call aft. June 15, 1897 County tax (per \$1,000)..... 7.50
Total debt Sept. 1, 1898. \$100,000 Population in 1890 was....32,636
INTEREST on bonds is payable at New York City.

MOULTRIE CO.—SILAS D. STOCKS, Co. Clerk.

County seat is Sullivan.
The bonds below described are registered with the State Auditor.

LOANS. When Due. Tax valuation, railroads \$425,333
FUNDING BONDS 1882— Total valuation 1897....2,933,737
5s, July 1, \$102,000...July 1, 1902 Assessment about 1/5 actual value.
Subject to call at any time. State tax (per \$1,000).....\$6.60
Total debt July 1, 1898. \$102,000 County tax (per \$1,000)..... 7.60
Tax valuation, real.....2,203,791 Population in 1890 was....14,481
Tax valuation, personal. 304,613 Population in 1897 (est.)...18,000
INTEREST is payable at State Treasury, Springfield.

OGLE COUNTY.—County seat is Oregon.

LOANS— When Due. Assessment about 1/5 actual value.
COURT HOUSE BONDS— State tax (per \$1,000) '97...\$6.60
5s, J&D, \$10,000....Dec. 1, 1898 County tax (per \$1,000) '97... 5.70
Interest payable at Chicago. Population in 1890 was....28,710
Total debt Mar. 20, 1898. \$10,000 Population 1895 (local est.)...30,000
Total valuation 1898....7,093,883

OREGON.—FRANK E. THAYER, Clerk.

This township is in Ogle County.
LOANS— When Due. Tax valuation, personal.. \$87,595
REFUNDING BONDS— Total valuation 1897.... 341,402
4 1/2s, July, \$40,000....1908-1917 Population in 1890 was.....1,951
Bonded debt Sept. 1, 1897. \$40,000 Population in 1898 (est.)...2,600
Tax valuation, real..... 253,807
INTEREST is payable at the First National Bank, Chicago.

PANA.—(City).—{ WARREN PENWELL, Mayor.
{ C. OVERHOLT, Treasurer.

This city is in Christian County.
LOANS. When Due. Tax valuation, personal. \$166,414
WATER WORKS BONDS— Total valuation, 1897.... 926,839
6s, Mar., \$37,500....Mar. 1, 1914 Assessment about 1/3 actual value.
(Subject to call after Mar. 1, 1899) Total tax (per \$1,000) '97...\$58.20
Total debt Feb., 1898.... \$37,500 Population in 1890.....5,077
Tax valuation, real..... 720,275 Population 1897 (estimated) 7,000

PANA.—(Township).—{ DAVID M. PENCE, Supervisor.
{ WILLIAM E. JORDAN, Clerk.

This township is in Christian Co. The bonds below described are registered with the State Auditor.
LOANS— When Due. Total debt Feb. 1, 1898.. \$138,000
REFUNDING BONDS—1898— Tax valuation, real..... 827,333
4s, July 1, \$102,000....July 1, 1918 Tax valuation, personal. 182,497
Subject to call after July 1, 1908, Total valuation 1897....1,009,832
6s, July 1, \$36,000....July 1, 1907 Assessment about 1/4 actual value.
Subject to call after July 1, 1897 Population in 1890 was.....6,143
Population in 1897 (est.)...7,200
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. The railroad-aid bonds issued by the township have been declared illegal by the United States Court.
LOANS— When Due. Tax valuation, real..... \$868,429
RR. AID (Township) BONDS— Tax valuation, personal. 271,217
7s, March 1, \$50,000....Invalid Total valuation 1897....1,139,646
13,000....Dec., 1898 Assessment is 1/2 actual value.
17,000....1910 Total tax (per \$1,000).....\$75.20
Bonded debt Jan. 1, 1898 \$30,000 Population in 1890 was.....6,260
Sinking fund..... 5,000 Population in 1894 was.....7,173
Net debt Jan. 1, 1898.... 25,000
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.
LOANS— When Due. 4 1/2s, \$53,000....Dec. 1, 1907
REFUNDING BONDS— INTEREST on registered bonds is payable at State Treasury.
5s, \$75,500....July 1, 1915
Subject to call after July 1, 1905
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.
LOANS— When Due. REFUNDING SCHOOL BONDS—
BOUNTY BONDS— 4s, June 1, \$20,000....June 1, 1918
4 1/2s, M&S, \$21,000....Mch. 1, 1902 STREET AND SEWER BONDS—
4 1/2s, M&S, 21,000....Mch. 1, 1903 6s, ... \$316,300....1897 to 1902
PEORIA & ROCK IS. RY. BONDS— WATERWORKS BONDS—
4 1/2s, J&J, \$100,000....July 1, 1908 7s, M&N, \$50,000....May 15, 1899
5s, M&N, 50,000....May 15, 1901
SCHOOL BONDS— 4 1/2s, M&N, \$50,000....June 1, 1908
4 1/2s, J&D, 10,500....June 1, 1910
4s, M&S, 39,000....Sept. 1, 1907
INTEREST—Interest on refunding school bonds is payable in Peoria; on all other bonds at the 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. The special assessment and street and sewer bonds in the table are not included in the total bonded debt.
WATER WORKS.—In 1889 the city's water works were sold to the Peoria Water Company on the agreement that they should be enlarged and improved. The city retains the right to re-purchase the property after a certain time, and on January 1, 1894, held \$450,000 securities against the outstanding water debt.
ASSESSED VALUATION.—In 1897 the assessed valuation of real estate was \$7,990,187; of personal property, \$1,650,310; total \$9,640,497. Property is assessed at one-tenth its actual value. Total tax rate (per \$1,000) 1898, \$88.50.
POPULATION.—The population in 1890 was 41,024; in 1880 was 29,259; in 1898 (estimated) 70,000.

PEORIA CO.—A. H. BARNEWALT, Treasurer.

This county, by paying off its bonds as they matured, has reduced its debt to small proportions. The county seat is Peoria.
LOANS— When Due. Tax valuation, real...\$13,754,992
ALMS HOUSE BONDS— Tax valuation, personal. 2,407,357
4 1/2s, July, \$40,000....July 2, 1903 Tax valuation, railroads.1,695,972
Bonded debt Jan., 1893...\$40,000 Total valuation 1897...17,858,321
Floating debt.....156,000 Assessment about 1/5 actual value.
Total debt Jan., 1898....196,000 State and co. tax (per \$1,000) \$16.60
County has no sinking fund. Population in 1890 was....70,378
Population in 1896 (est.)...99,205
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 road-aid bonds of this county to the amount of \$97,000, and has declared the \$100,000 invalid.

Table with columns: NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. Rows include Railroad aid bonds and do do.

INTEREST is payable by State Treasurer, Springfield, Ill.

EQUALIZED VALUATION in 1898 was \$1,796,964, property being assessed at about one-third actual value; State tax (per \$1,000), 1897 was \$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, Principal, When Due, Outstand'g. 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 1/3 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, Interest, Principal, When Due, Outstand'g. Rows include School Bonds and Refunding Bonds.

INTEREST is payable by the State Treasurer, Springfield.

PRAIRIE TOWNSHIP.—Wm. FREDE, Clerk.

This township is in Shelby Co. and includes the town of Stewards.

Table with columns: NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. 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.

Table with columns: NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. Rows include Funding Bonds and Bonded debt.

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 receives "\$50,000 annually", and it is in contemplation to so shape this fund that it will be ample to meet the indebtedness as it matures and do away with any future refunding.

Table with columns: NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. Rows include Loans and Refunding Bonds.

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.

TOTAL DEBT.—The subjoined shows Quincy's total debt, &c.

Table with columns: Total funded debt, Sinking funds, Net debt, Assessed Valuation, and Tax Rate. Rows include years 1898, 1897, 1895, 1894, 1893, 1890.

THE POPULATION in 1890 was 31,494; in 1880 it was 27,268. The population in 1898 was estimated at 45,000.

RICHLAND COUNTY.—HOLLISTER, Treas.

County seat is Olney. The bonds described below are registered with the State Auditor.

Table with columns: NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. 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, Interest, Principal, When Due, Outstand'g. Rows include Loans and Refunding Bonds.

ROCK ISLAND.—T. J. MEDILL, Jr., Mayor.

A. D. HUESING, City Clerk. In Rock Island County.

Table with columns: NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. Rows include Loans and Municipal 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 Aug. 15, 1898, was \$210,000; 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 1897 of real estate was \$1,286,557; personal property, \$458,369; railroads, \$159,800; total, \$1,904,726. Total tax rate (per \$1,000) \$93.90. 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 1898 the population, according to local figures, was 23,000.

ROCK ISLAND SCHOOL DISTRICT.—C. B. Marshall, Clerk.

Table with columns: NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. Rows include Bonded debt, Floating debt, Total debt, and Cash assets.

ROCK ISLAND COUNTY.—F. TITTINGTON, Treasurer.

County seat is Rock Island.

Table with columns: NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. Rows include Loans and Court House Bonds.

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: NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. Rows include Total debt, Water debt, and Tax valuation.

SALINE COUNTY.—County seat is Harrisburg. The bonds are all registered with the State Auditor.

Table with columns: NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. Rows include Loans and Refunding Bonds.

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.

County seat is Springfield.

Table with columns: NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. Rows include Loans and Refunding Bonds.

SANTA ANNA.—J. F. CASE, Clerk.

This township (P. O. Farmer City) is in Dewitt County.

Table with columns: NAME AND PURPOSE, Interest, Principal, When Due, Outstand'g. Rows include Loans and Railroad Aid Bonds.

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, Interest, Principal, When Due, Outstand'g. Rows include Loans and Refunding Bonds.

INTEREST is payable at National Park Bank, New York City.

**SEVEN HICKORY.**—This township is in Coles Co.  
**LOANS—** When Due. Ass'd valuation, personal...\$43,634  
**FUNDING BONDS—** Total valuation 1897.....422,675  
 6s, July 10, \$56,000 July 10, 1904 Assessment is  $\frac{1}{4}$  actual value.  
 Total debt Feb. 1, 1896.....\$59,000 Total tax (per \$1,000).....\$21.70  
 Assessed valuation, real...379,041 Population in 1890 was.....1,456  
**INTEREST** is payable at the First National Bank Chicago, Ill.

**SHAWNEETOWN.**—This city is in Gallatin County.  
 The bonds are registered with the State Auditor.  
**LOANS—** When Due. **RAILROAD AID BONDS—**  
**FUNDING BONDS—** 8s, J&J, \$25,000.....past due  
 6s, J&J, \$50,000.....July 1, 1901 Bonded debt (last returns) \$75,000  
 Subject to call at any time. Assessed valuation 1897...157,382  
 Population 1890 (precinct)...1,570  
**INTEREST** is payable by the State Treasurer, Springfield.

**SNY ISLAND LEVEE DRAINAGE DISTRICT.**—Situated 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. H. 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, \$206,900..Sept. 1, 1900 5s, Sept. 1, 17,000..Sept. 1, 1907  
 5s, Sept. 1, 294,600..Sept. 1, 1901 **SCHOOL BONDS—**  
 5s, Sept. 1, 17,700..Sept. 1, 1902 5s, annual, \$3,000..Mar. 1, 1898  
 5s, Sept. 1, 155,800..Sept. 1, 1903 (\$1,000 due y'rly) to Mar. 1, 1900  
 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, 1898, 1897, 1894, 1893 and 1892.

	1898.	1897.	1894.	1893.	1892.
Total bonded debt....	\$902,350	\$902,350	\$902,350	\$916,850	\$913,850

On March 1, 1898, the city had a floating debt, consisting of certificates of indebtedness, warrants, etc., amounting to \$154,756.

**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.
1898.....	.....	.....	\$4,785,039	.....
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	.....
1890.....	3,269,984	1,354,469	4,624,453	.....
1888.....	.....	.....	4,334,781	.....

**POPULATION.**—In 1890 population was 24,963; in 1898, 32,920.

**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 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 1898 was \$5,463,124; personal property, \$1,124,254; total, \$6,587,378. 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  $\frac{1}{2}$  actual value. Population in 1897 (est).....7,500

**WADE TOWNSHIP.**—J. C. VANDERHOOF, Town Clerk.  
 This township is in Jasper County and includes Newton City.

**LOANS—** When Due. Tax valuation, real.....\$303,476  
**REFUNDING BONDS—** Tax valuation, per'l..... 81,975  
 4s, July 1, \$23,500... '99 to 1914 Total valuation 1897..... 385,451  
 \$1,000 due July 1, 1899, and Assessment about  $\frac{1}{4}$  actual value.  
 \$1,500 yearly thereafter. State & Co. tax (per \$1,000)...\$14.10  
 Bonded debt Aug. 1, '98 \$23,500 School tax (per \$1,000)..... 26.50  
 Interest on the bonds is payable Newton City tax (per M)..... 22.50  
 at the Chase Nat. Bank, N. Y. C. Population in 1890 was.....3,915

**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 \$756,000  
**RAILROAD BONDS—** Total valuation 1897... 3,170,845  
 6s, Mar. \$100,000...Mar. 1, 1899 State & Co. tax (per M) '97 \$11.10  
 \$10,000 due yearly) to Mar. 1, 1908 Assessment is  $\frac{1}{2}$  actual value.  
 Total debt Apr. 1, 1898. \$110,000 Population in 1890 was.....19,262  
 Tax valuation, real..... 2,414,845 Population in 1898 (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—** Assessed valuation 1897...505,715  
 5s, July 1, \$35,000...July 1, 1910 Population in 1890 was.....4,086  
 Subject to call at any time. Population in 1880 was.....3,488  
**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 \$17,500  
 1899-1913  
 Funding..... 4 1/2 J & J { \$14,000 yearly } 280,000  
 on July 1. }

**INTEREST** is payable by State Treasurer.  
**TOTAL DEBT** on March 15, 1897 was \$249,500.  
**ASSESSED VALUATION** in 1898, \$1,512,317. 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  $\frac{1}{4}$  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 yr'ly \$85,000

**INTEREST** is payable by State Treasurer, Springfield.  
**TOTAL DEBT** on September, 25, 1898, was \$85,000.  
**ASSESSED VALUATION** in 1898 was \$1,868,309; State tax (per \$1,000) 1898, \$6.00, and the county tax, \$7.50.  
**POPULATION** in 1890 was 22,226; in 1880 was 19,324; in 1898 (estimated) 32,000.

**WINDSOR.**—T. N. HENRY, Mayor.  
 This township is in Shelby County.  
**LOANS.** When Due. Assessed valuation, real...\$214,196  
**REFUNDING BONDS—** Assessed val. personal... 53,011  
 5s, .... \$52,000.....1899-1918 Total valuation 1897..... 267,207  
 Bonded debt Aug. 15, '98...\$63,000 Assessment about  $\frac{1}{2}$  actual value.  
 Sinking fund..... 11,000 Population in 1890 was.....1,926  
**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., Piatt Co.....	33,100	7	Var. to 1905	1,925
Bourbon Twp., Douglass Co.....	35,000	10	.....	1,665
Bowdre Twp., Douglass 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., Vermilion 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., Piatt 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.....	26,000	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. No. 1, Iroq. Co.	50,000	6	July 1, 1901	.....
Oquawka City, Henderson Co.....	32,356	6	.....	.....
Osceola 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
E. & 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., Piatt 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.....	26,600	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 bonded debt July 1, 1898, consisted of \$400,000 war loan bonds (1898) and \$19,000 of "past due part paid \$5,000,000 loan bonds" adjustable at \$578.57 per \$1,000, amounting to \$10,992.83, which have never been presented for payment and bear no interest. The "Trust fund debt" on the same date amounted to \$5,919,104.39. Since July 1, 1898, an additional issue of \$100,000 war bonds has been sold.

LOANS.	Interest P. ct. Payable.	When Due.	Principal Outstanding.
War loan.....1898	3½ M & N	May 1, 1908	\$208,700
do do.....1898	3 M & N	May 1, 1908	291,300

**ASSESSED VALUATION.**—Since 1856 the equalized valuation has been determined only once in five years. The following shows the equalized valuation and tax rate for State purposes for every fifth year since 1846.

Year	Assessed Val.	Tax Rate.	Year.	Assessed Val.	Tax Rate.
1896	\$946,009,941	\$1.41	1866	\$307,965,843	\$1.889
1891	1,130,000,000	1.277	1861	172,055,809	2.697
1886	945,450,000	1.272	1856	137,663,009	0.472
1881	810,000,000	1.411	1851	30,976,270	3.421
1876	630,000,000	1.144	1846	29,369,065	2.50
1871	630,000,000	1.201			

In 1896 the assessed valuation of real estate was \$805,553,976; personal property, \$140,455,965; total valuation, \$946,009,941.

**DEBT LIMITATION.**—Michigan, as noted in our history of the State's 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	.....1¼ per cent
In cities larger than 6,000 but not over 9,000	.....1½ per cent
In cities larger than 9,000 but not over 14,000	.....1¾ 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 METCALF, Mayor.  
S. H. CORWIN, Treasurer.

This city is in Calhoun County.

LOANS—	When Due.	WATER WORKS BONDS—(Con.
SEWER BONDS—		4½s, F&A, \$70,000 Sept. 1, 1899
5s, M&N, \$10,000....	May 1, 1907	(\$10,000 due y'ly) to Sept. 1, 1905
5s.....	10,000....	Total debt Sept. 1, 1897.....
	Oct. 16, 1908	180,000
5s, M&S, 10,000....	Sept. 1, 1909	Water debt (included).....
5s.....	10,000....	110,000
	Oct. 10, 1910	Tax valuation, real.....
		3,983,942
		Tax valuation, personal.....
		1,016,058
5s, M&S, \$30,000.....	1918 to 1920	Total valuation 1896.....
	(\$10,000 annually on Sept. 1.)	5,000,000
		Assessment about 1/2 actual value.
WATER WORKS BONDS—		Total tax (per \$1,000).....
5s, M&S, \$30,000....	Sept. 1, 1915	\$29.60
	(\$10,000 due y'ly) to Sept. 1, 1917	Population in 1894 was.....
		15,522
		Population in 1890 was.....
		13,197

INTEREST on the 4½ 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.*

**CITY HALL BONDS—**

5s, M&N, \$25,000.....May 1, 1909

4s, J&D, 25,000.....June 1, 1907

4s, J&D, 25,000.....June 1, 1912

4s, J&D, 25,000.....June 1, 1922

4s, J&J, 25,000.....July 1, 1925

4s, J&J, 25,000.....July 1, 1930

4s, ....., 35,000.....July 1, 1928

**BRIDGE BONDS—**

5s, M&S, \$25,000.....Sept. 1, 1920

4s, J&J, 48,000.....July 1, 1904 to (\$12,000 every five years) 1919

**LOCAL IMPROVEMENT BONDS—**

5s, F&A, \$10,000.....Aug. 1, 1899

5s, ....., 30,000.....1900 to 1902 (\$10,000 annually on July 1.)

5s, June, \$49,500.....June 1, 1901 (\$16,500 due yearly) to June 1, 1903

**LOANS—** *When Due.*

**WATER-WORKS BONDS—**

8s, F&A, \$10,000.....Feb. 16, 1899

8s, M&S, 80,000.....Mar. 1, 1900 (\$20,000 due yearly to Mar. 1, 1903)

8s, F&A, \$19,000.....Feb. 16, 1904

8s, F&A, 80,000.....Feb. 16, 1905 to (\$10,000 due yearly) Feb. 16, 1912

8s, A&O, \$20,000.....Apr 15, 1913

5s, M&N, 25,000.....May 1, 1906

5s, M&N, 25,000.....May 1, 1911

5s, M&N, 12,500.....May 1, 1917

5s, M&N, 12,500.....May 1, 1918

4s, A&O, 20,000.....Oct. 1, 1925

4s, A&O, 20,000.....Oct. 1, 1921

4s, ....., 20,000.....Oct. 15, 1927

**REFUNDING WATER BONDS—**

4s, Oct., \$18,000.....Oct. 1, 1928

**LOANS—** *When Due.*

**PARK IMPROVEMENT BONDS—**

4s, M&S, \$100,000.....Mar. 1, 1920

4s, A&O, 100,000.....Apr. 1, 1921

4s, F&A, 100,000.....Aug. 1, 1922

4s, J&J, 100,000.....Jan. 9, 1924

**PUBLIC IMPROVEMENT BONDS—**

4s, F&A, \$100,000 Aug. 1, 1899

3<sup>65</sup>s, J&J, 100,000 Jan. 1, 1918

3<sup>65</sup>s, F&A, 30,000 Feb. 1, 1911

3<sup>65</sup>s, J&D, 100,000 Dec. 1, 1916

3<sup>65</sup>s, J&D, 270,000 Dec. 31, 1916

4s, J&J, 50,000.....July 1, 1926

4s, ....., 200,000.....1899-1902

**PUBLIC LIGHTING BONDS—**

4s, J&J, \$600,000.....Jan. 2, 1924

4s, J&J, 50,000.....July 1, 1926

**SCHOOL BONDS—**

4s, A&O, \$450,000.....Apr. 2, 1924

4s, F&A, 150,000.....Feb. 1, 1925

**PUBLIC SEWERS—**

4s, J&D, \$200,000.....June 1, 1918

4s, A&O, 260,000.....Oct. 1, 1919

4s, J&J, 240,000.....July 1, 1920

4s, A&O, 500,000.....Apr. 1, 1922

4s, M&S, 150,000.....Mar. 3, 1924

4s, J&J, 100,000.....July 2, 1924

4s, F&A, 160,000.....Feb. 1, 1925

4s, M&S, 90,000.....Mar. 2, 1926

3<sup>65</sup>s, A&O, 100,000.....Oct. 1, 1906

**WATER BONDS issued by Commissioners on city's credit—**

7s, F&A, \$100,000.....Feb. 1, 1900

7s, F&A, 50,000.....Aug. 1, 1902

7s, F&A, 50,000.....Aug. 1, 1903

7s, F&A, 41,000.....Feb. 1, 1904

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 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 May 1, 1898, was \$686,500; 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 \$8,502,242; personal property, \$2,114,931; total, \$10,617,173; 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.*

**BRIDGE BONDS—**

..... \$75,000.....1903

..... 60,000.....1906

**COUNTY BONDS—**

5s, J&D, \$38,000.....Dec. 15, 1907

5s, J&D, 35,000.....Dec. 15, 1908

5s, J&D, 39,000.....Dec. 15, 1909

**STONE ROAD BONDS—**

..... Aug., \$60,000.....1903

4s, Refund'g, \$50,000.....Aug. 1, 1922

4s, do 50,000.....Aug. 1, 1927

Total debt Aug. 15, '98.. \$410,000

Tax valuation, real.....17,115,000

Tax valuation, personal 2,723,278

Total valuation 1897.. 19,838,278

Assessment about 2/3 actual value.

State tax (per \$1,000).....\$2.25

County tax (per \$1,000)..... 3-41

Population in 1894 was.....61,304

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.*

**NEW WATER BONDS—**

4<sup>1</sup>/<sub>2</sub>s, J&J, \$30,000.....Jan. 1, 1903

**BRIDGE BONDS—**

5s, F&A, \$15,000.....Aug. 15, 1904

5<sup>1</sup>/<sub>2</sub>s, M&S, 15,000.....Sept. 1, 1907

**RAILROAD BONDS—**

5s, Feb. 1, \$15,000.....Feb., 1908

**EXP. & IMP. BONDS—**

5s, ....., \$9,000.....

**GENERAL EXPENSE BONDS—**

4<sup>1</sup>/<sub>2</sub>s, J&J, \$5,000.....Jan. 1, 1911

Total debt Jan. 1, 1898.. \$84,000

Water debt included..... 30,000

Tax valuation, real..... 994,502

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.*

**SCHOOL BONDS—**

..... \$30,000.....

**WATER WORKS BONDS—**

5<sup>1</sup>/<sub>2</sub>s, A&O, \$4,500.....Oct. 1, 1900

5s, A&O, 6,000.....Oct. 1, 1902

5s, A&O, 6,500.....Oct. 1, 1906

5s, Aug. 1, 33,000..... July 2, 1914

**REFUNDING WATER B'DS—**

5s, ....., \$5,000.....1911

Total debt Feb. 17, 1898 \$84,000

Water debt included..... 54,000

Tax valuation, real.....1,097,115

Tax valuation, personal. 378,975

Total valuation 1896.....1,476,099

Actual valuation (est.)...2,800,000

Population in 1890 was.....6,235

Population in 1894 was.....6,956

INTEREST on the water works bonds is payable in New York, Detroit and Sheboygan.

**CHIPPEWA CO.**—Wm. M. SNELL, Clerk. County seat is Sault de Ste. Marie.

**JAIL BONDS—**

....., \$7,000.....March 1, 1899

**ROAD BONDS—**

....., \$100,000.....June 15, 1910

**REFUNDING BONDS—**

....., \$35,000.....Apr. 15, 1904

5s, J&D, \$40,000.....June 1, 1912

Bonded debt, Jan. 1, '98. \$182,000

Assessed valuation '97. \$6,384,143

Population in 1890 was.....12,019

Population in 1894 was.....15,322

Population in 1898 (est.)...20,000

**COLDWATER.**—P. W. SWEENEY, Clerk. This city is in Branch County.

**LOANS—** *When Due.*

**ELECTRIC LIGHT BONDS**

5s, F&A, \$9,000.....Aug. 1, 1899 (\$3,000 due yearly) to Aug. 1, 1901

**SCHOOL BONDS—**

5s, May 1, \$12,500.....Mar. 1, 1899 (\$3,000 due yearly) to Mar. 1, 1902

**WATER BONDS—**

5s, A&O, \$70,000.....Oct. 1, 1901 (\$7,000 due yearly) to Oct. 1, 1910

Bonded debt Jan. 15, '98.. \$97,550

Water debt, included..... 70,000

Valuation, real.....2,056,095

Valuation, personal..... 911,575

Total valuation 1897.....2,967,670

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

**DELRAY.**—GEORGE P. MOOG, Clerk. This village is in Wayne County.

**LOANS—** *When Due.*

**WATER WORKS BONDS—**

5s, J&D, \$50,000.....1928

Bonded debt July 1, 1898 \$50,000

Floating debt..... 2,000

Total debt July 1, 1898..... 52,000

Assess'd valuation, real. \$2,000,000

Ass'd valuation, pers'l. 500,000

Total valuation 1898.. 2,500,000

Assessment about 1/3 actual value.

Village Tax (per \$1,000) '98. \$4.00

Population in 1898 was.....3,000

INTEREST payable at the City Savings Bank, Detroit.

**DETROIT.**—{ WILLIAM C. MAYBURY, Mayor. FRANCIS A. BLADES, Comptroller. Detroit is situated in Wayne County.

**LOANS—** *When Due.*

**BOULEVARD IMP. BONDS—**

4s, J&J, \$200,000.....July 1, 1921

4s, M&S, 200,000.....Sept. 1, 1922

4s, M&N, 100,000.....Nov. 1, 1923

**LOANS—** *When Due.*

**PARK AND BOULEVARD BONDS—**

4s, M&S, \$100,000.....Sept. 1, 1921

4s, J&J, 105,000.....July 15, 1922

4s, F&A, 25,000.....Aug. 1, 1924

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.

	July 1, '98.	July 1, '97.	July 1, '96.	July 1, '95.
General bonded debt.	\$4,830,000	\$4,837,000	\$4,915,000	\$4,825,000
Sinking funds.....	1,483,144	1,347,277	1,376,517	1,223,203
Net general debt.	\$3,346,856	\$3,489,723	\$3,538,483	\$3,601,797
Net special debt.....	298,042	304,812	289,847	357,859

	1898.	1897.	1896.	1895.
Total net debt.....	\$3,644,898	\$3,794,535	\$3,828,330	\$3,959,656
Water debt (add'n'l).....	\$1,033,000	\$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 out standing bonds at maturity. The sinking fund consists of cash and city bonds.

Month and Year.	Gross Debt.	Sinking Fund.	Net Debt.
1898, July 1.....	\$4,830,000	\$1,483,144	\$3,346,856
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
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 2/3 actual value) and tax rate have been as follows in the years named:

Years.	Real.	Personal.	Total.	Tax Rate per \$1,000.
1898..	\$169,087,260	\$38,549,600	\$207,636,860	\$15.99*
1897..	165,836,780	40,989,090	206,825,870	17.68*
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 asses. val. POPULATION.—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.. \$29,866

Assessed valuat'n, real. 3,233,462

Assessed valuat'n, p'n'l 739,137

Total valuation 1897.. \$3,972,599

Actual valuation..... 10,000,000

Population in 1894 was.....14,700

**ESCANABA.**—The city of Escanaba is in Delta County.

**LOANS—** *When Due.*

**SCHOOL BONDS—1895.**

5s, ann., \$21,000.....July 1, 1920

Interest payable at Escanaba.

Total debt (last returns).....\$21,000

Tax valuation 1894.....\$1,111,250

Real valuation..... 3,500,000

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.*

**COURT-HOUSE BONDS—**

5<sup>1</sup>/<sub>2</sub>s, A&O, \$28,000.....April 1, .....

(Part due yearly).

Int. in New York at Nat. Park Bank.

Bonded debt Jan. 1, 1898..\$28,000

Tax valuation 1897.....\$6,947,381

Assess't about 2/3 actual value.

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.*

**ELECTRIC LIGHT BONDS—**

5s, ....., \$10,000.....

**RAILROAD AID BONDS—**

5s, A&O, \$15,000.....June 1, 1900

5s, A&O, 17,000.....June 1, 1905

**WATER BONDS—**

5s, M&S, \$13,000.....1899-1903 (\$3,000 due yearly on Sept. 1.)

Total debt Jan. 10, 1898.. \$58,000

Sinking fund..... 6,000

Assessed valuat'n, real. 843,280

Assessed valuat'n, p'n'l. 227,050

Total valuation 1897.....1,070,330

Assessment abt. 1/2 actual value.

Total tax (per \$1,000) '97. \$37-86

Population in 1894 was.....5,270

Population in 1896 (est.)...5,200

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.*

**CITY HALL BONDS—**

5s, J&J, \$150,000.....July 1, 1904

**FUNDING BONDS—**

4s, M&N, \$150,000.....May 1, 1905

**MARKET SITE BONDS—**

4s, ....., \$75,000.....May 2, 1916

**ELECTRIC LIGHT BONDS—**

4s, ....., \$125,000.....May, 1917

**SCHOOL BONDS—**

5s, Var., \$47,000.....1899 to 1904

4<sup>1</sup>/<sub>2</sub>s, J&D, 25,000.....June 1, 1906

4<sup>1</sup>/<sub>2</sub>s, J&D, 25,000.....June 1, 1908

4<sup>1</sup>/<sub>2</sub>s, J&D, 23,000.....June 1, 1909

4<sup>1</sup>/<sub>2</sub>s, J&D, 12,000.....June 1, 1910

4<sup>1</sup>/<sub>2</sub>s, A&O, 55,000.....Oct. 1, 1911

4<sup>1</sup>/<sub>2</sub>s, J&D, 28,000.....June 1, 1912

4s, ....., 60,000.....1906-1910

**LOANS—** When Due,  
**SCHOOL BONDS—** Assumed by annexation.  
 6s, semi-ann. \$22,000....1899-1900  
**STREET IMPROVEMENT—**  
 5s, M&N, \$150,000....1899 to 1901  
 (\$50,000 annually on May 1.)  
 5s, M&N, \$200,000....May 1, 1899  
 (\$50,000 due yearly) to May 1, 1902

**LOANS—** When Due,  
**WATER BONDS—**  
 5s, M&S, \$150,000....Sept. 1, 1908  
 5s, M&N, 80,000....May 1, 1909  
 4 1/2s, J&J, 300,000....Jan. 1, 1912  
 4 1/2s, A&O, 225,000....Oct. 1, 1913  
 4s, J&D, 100,000....June 1, 1915

\* These bonds are only a temporary obligation, and their payment is provided for by special assessment on the property directly benefited.

**INTEREST** on the water bonds, city hall bonds, electric-light bonds and funding bonds is payable at New York; on other bonds at Grand Rapids.

**TOTAL DEBT, ETC.**—The total bonded debt on Aug. 1, 1898, was \$2,057,000, of which \$855,000 was water debt. The city has no floating debt. Sinking fund, \$136,000.

**TAX FREE.**—All bonds of this city are exempt from taxation.

**ASSESSED VALUATION** of real estate in 1898 was \$21,981,455; personal property, \$5,776,746; total, \$27,758,201; total tax rate (per \$1,000) '98, \$31.47. In 1896 the total assessed valuation was \$27,735,535 and in 1893 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 1898 (estimated), 100,000.

**GREENVILLE.**—{ F. N. WRIGHT, Mayor.  
 { C. W. JOHNSON, Chairman Fin. Com  
 This city is in Montcalm County.

**LOANS—** When Due.  
**WATER WORKS BONDS—**  
 5s, J&J, \$10,000....1899-1900  
 (\$5,000 due yearly on Jan. 1.)  
 5s, J&J, \$6,000....Jan. 1, 1901-'02  
 Total debt Mch. 20, 1898.. \$19,000

**INTEREST** is payable at the Hanover National Bank, New York and at the Eastern Bank & Trust Co., Bangor, Me.

**HIGHLAND PARK.**—J. WILLIAM BRENKERT, Clerk.—This village is in Wayne County.

Water bonds.....\$22,500 Sewer bonds (additional)..\$60,000  
 Electric-light bonds..... 2,500 Assess'd valuation '98.....1,404,865  
 Sewer bonds..... 60,000 Village tax (per \$1,000) '93.. \$55.50  
 Bonded debt July 1, 1898.. 25,000 Population in 1898 (est)..... 550

**HILLSDALE.**—GEO. J. KLINE, Mayor.

This city is in Hillsdale County.  
 Bonded debt Mar. 1, '98.. \$45,000 Net debt March, 1898... \$50,909  
 Water debt included..... 30,000 Tax valuation 1897.....1,950,000  
 Floating debt..... 8,269 Total tax (per \$1,000) '97.. \$17.50  
 Total debt..... 53,269 Population in 1894 was.....4,121  
 Cash assets, etc..... 2,360 Population in 1890 was.....3,915

**HOLLAND.**—{ JAS. DE YOUNG, Mayor.  
 { WM. O. VAN EYCK, City Clerk.

This city is in Ottawa County.  
**WATER BONDS—** When Due.  
 5s.....\$18,000....Feb. 1, 1908  
 Additional water bonds... \$43,950  
 Public building bonds... 1,000  
 Bridge bonds..... 500  
 Electric-light bonds..... 24,000

**TAX FREE.**—All bonds of this city are exempt from taxation.

**HUDSON.**—{ HENRY C. HALL, Mayor.  
 { BYRON J. FOSTER, Treasurer.

The city of Hudson is in Lenawee County.  
**LOANS—** When Due.  
**WATER BONDS—**  
 5s, J&J, \$30,000....Jan. 1, 1909  
 5s, July, 4,500....\$500 yearly  
 Total debt Sept. 1, 1898.. \$34,500  
 Tax valuation, real..... 684,910

**IRON MOUNTAIN.**—This city is in Dickinson County.

**LOANS.** When due.  
**SCHOOL BONDS—**  
 6s, M&S, \$6,500....May 1, 1899  
 (Abt. \$3,500 due yearly) to 1900  
 6s, M&N, \$16,000....May 1, 1912  
 6s, J&D, 15,000....June 1, 1916

**INTEREST** is payable at the city treasury and in New York City.  
**GOLD.**—School bonds payable in gold.

**ISHPEMING.**—This city is in Marquette County.

Bonded debt Mar. 17, '98. \$133,500 Population in 1898 was.....12,500  
 Ass'd valuation 1897...3,561,036 Population in 1890 was.....11,197

**JACKSON.**—W. J. CALDWELL, Recorder.  
 This city is the capital of Jackson County.

NAME AND PURPOSE.	Interest.		Principal.		Outstand'g.
	P. Ct.	Payable.	When Due.		
Public building bonds.....	5	M & S	Nov. 15, 1907		\$65,000
Paving bonds.....	4 1/2	July 15	July 15, 1899-'03		13,000
do do.....	4 1/2	J & J	July 15, 1913		
Waterworks bonds.....	8	M & S	Sept 1, 1899-1900		20,000
Water works bonds, &c.....	5	M & S	Sept. 1, 1904		75,000
Water extension, 1892.....	5	J & J	1908-1911		70,000
do do 1898.....	4 1/2	J & J	July 15, 1914		10,000
Water ext'n and connect'n. 5	M & S		Sept. 1, 1912		20,000
Refunding water bonds....	5	M & S	1901 to 1904		40,000
			\$10,000 on		
Intersection bonds.....	5		Sept. 1,		15,000
Special assessm't bonds....	6		Sept. 1901-23		15,408

**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 for 1898 is \$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.  
 { SAMUEL MCKEE, Clerk.

This city is in Kalamazoo County.  
**LOANS—** When Due.  
**ELECTRIC-LIGHT BONDS—**  
 4s, Jan., \$30,000....1900-1906  
 Interest payable at Kalamazoo.  
 Bonded debt Aug. 15, '98.. \$30,000  
 Floating debt..... 90,000

**KENT COUNTY.**—{ H. B. PROCTOR, Treasurer.  
 { WM. J. THOMAS, Clerk.

County seat is Grand Rapids.  
**LOANS—** When Due.  
**COURT HOUSE BONDS—**  
 5s, Jan., \$20,000....Jan. 15, 1899  
 Interest is payable in N. Y. City.  
 Total debt Aug. 15, 1898 \$20,000  
 Tax valuation, real.....34,788,671

**LANSING.**—{ CHAS. J. DAVIS, Mayor.  
 { HIRAM C. HEDGES, Treasurer.

Lansing, the capital of Michigan, is in Ingham County.

**LOANS—** When Due.  
**BRIDGE BONDS—**  
 5s, J&D, \$10,000....July 1, 1903  
 5s, J&D, 15,000....July 1, 1908  
 5s, M&S, 25,000....1906-1914  
 Optional after 1906.  
 4s, J&J, \$25,000....1911-1915  
**CITY HALL—**  
 5s, M&S, \$75,000....1909-1914  
 Optional after 1906.  
 4s, J&J, \$50,000.....  
**ELECTRIC-LIGHT BONDS**  
 5s, J&D, \$60,000....July 1, 1913  
 (\$20,000 yearly) to July 1, 1923

**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.**—{ JOS. F. NEIDHART, Mayor.  
 { FRANKLIN E. BAY, Comptroller.

This city is in Marquette County.  
**LOANS—** When Due.  
**CITY HALL BONDS—**  
 5s, F&A, \$50,000....Aug. 15, 1903  
**ELECTRIC LIGHTING—**  
 5s, J&J, \$10,000....July 1, 1899  
 5s, J&J, 10,000....Jan. 1, 1900  
 5s, F&A, 10,000....Feb. 5, 1900  
 5s, J&J, 20,000....July 1, 1900  
 5s, J&J, 10,000....July 1, 1901

**INTEREST** is payable at Marquette.

**TOTAL DEBT, ETC.**—The total bonded debt on August 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 1898 of real estate was \$2,096,655; personal property, \$315,265; total, \$2,411,920; total city tax rate (per \$1,000), \$20.64. 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 1898 was about 13,000.

**MASON CO.**—{ J. EDWIN SMITH, Clerk.  
 { FRANK P. DUNWELL, Treasurer.

County seat is Ludington.  
**LOANS—** When Due.  
**BRIDGE BONDS—**  
 5s, \$3,000....1898-1905  
 (\$1,000 yearly on Dec. 31.)  
 5s, \$25,000....1898-1902  
 (\$5,000 yearly on Dec. 31.)  
 Bonded debt Jan. 1, 1898 \$33,000

**MENOMINEE.**—{ WM. HOLMS, Mayor.  
 { J. H. WALTON, City Clerk

This city is in Menominee County.

**LOANS—** When Due.  
**SEWER BONDS—**  
 6s, M&N, \$55,000....May 1, 1898  
 (Part due yearly) to May 1, 1911  
**GENERAL IMPROVEMENT—**  
 6s, M&N, \$14,000....May 1, 1899  
 (\$1,000 due yearly) to May 1, 1912  
 6s, M&N, \$10,000....May 1, '12 & '13  
**REFUNDING BONDS.**  
 5s, A&O, \$47,500....Apr. 1, 1914

**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.

**LOANS—** When Due.  
**SCHOOL BONDS—**  
 6s, Mar. 1, \$20,000....Mar. 1, 1899  
 (\$5,000 due yearly) to Mar. 1, 1902  
 6s, Apr. 1, \$45,000....Apr. 1, 1903  
 (\$5,000 due yearly) to Apr. 1, 1911

**INTEREST** on the school bonds is payable in Menominee.

**MENOMINEE CO.**—{ H. J. WOESSNER, Clerk.  
 { FRED S. NORCROSS, Treasurer.

County seat is Menominee.  
**LOANS—** When Due.  
**COUNTY BONDS, 1894 5—**  
 5s, ann., \$50,000....1900-1909  
 (\$5,000 due yearly on April 1.)  
 5s, Apr., \$10,000....Apr. 1, 1905  
 Interest payable by County Treas.  
 Total debt Feb. 1, 1898....\$60,000  
 Sinking fund..... 10,000

\* Decrease in population owing to division of county in 1891.

**MIDLAND CO.**—{JAS. V. LOUNSBURY, Clerk.  
 {GEO. W. BURRINGTON, Treasurer.  
 County seat is Midland.

**LOANS—** *When Due.*  
**REFUNDING BONDS—**  
 6s, Mar., \$32,000....Mar. 1, 1903  
 Interest payable in Detroit, Mich.  
 Total debt Feb. 1, 1898.. \$33,000

Assessed valuation '96..\$2,712,374  
 Population in 1894 was....13,218  
 Population in 1890 was....10,657  
 Population in 1880 was....6,893

INTEREST on the school bonds is payable at Menominee.

**MUNISING.—R. T. MACLEAN, Treasurer.**  
 This village is in Alger County.

**WATER WORKS BONDS—**  
 5s, M&N, \$30,000....1907 to 1917  
 (\$10,000 every 5th year.)  
 Assessed valuation real..\$315,600

Assessed valuation, per..\$184,000  
 Total valuation in 1897.. 499,600  
 Assessment,  $\frac{1}{2}$  actual value.  
 Population in 1897 (est.)....3,000

**MUSKEGON.—**{JAMES BALBIRNE, Mayor.  
 {P. P. MISNER, Recorder.  
 This city is in a county of the same name. The city's bonded debt on March 15, 1898, was \$483,500, including a water debt of \$320,000. The details of the bonded debt and other facts of interest will be found in the STATE AND CITY SUPPLEMENT OF April, 1898.

**MUSKEGON CO.—**{R. ANDREW FLEMING, Clerk.  
 {GEORGE BOLT, Treasurer.  
 County seat is Muskegon.

**ROAD BONDS—**  
 4 $\frac{1}{2}$ s, \$25,000.....1914  
 Bonded debt Mar. 1, '98. \$135,000  
 Assessed valuation 1896. 6,484,679

Real valuation.....\$25,000,000  
 Population in 1894 was....37,324  
 Population in 1890 was....40,013  
 Population in 1880 was....26,586

**OWOSSO.** This city is in Shiawassee County.

**LOANS—** *When Due.*  
**IMPROVEMENT BONDS—**  
 5s, semi-an., \$15,000....1899-1901  
**WATER WORKS BONDS—**  
 .., \$40,000.....1914  
 (Subject to call after 1899.)  
 .., \$35,000.....1920  
 .., 20,000.....1924  
**PAVING BONDS—**  
 5s, semi-an., \$35,000....1899-1903  
**BRIDGE BONDS—**  
 5s, semi-an., \$15,000....1909-1913  
**SEWER BONDS—**  
 5s, semi-an., \$1,000.....1904

Bonded debt July 1, '98. \$161,000  
 Floating debt..... 4,000  
 Total debt July 1, 1898.. 165,000  
 Sinking fund..... 400  
 Net debt July 1, 1898.. 164,600  
 Assessed valuation, real, 1,396,230  
 Assessed valuation, per l. 335,805  
 Total valuation 1898.. 1,732,040  
 Assessment abt. 30% actual value.  
 Tax rate (per \$1,000) 1898..\$39.47  
 Population in 1890 was.... 6,564  
 Population in 1898 (est.)....11,000

**PETOSKEY.—GEO. W. McCABE, Clerk.**  
 This city is in Emmet County.

**LOANS—** *When Due.*  
**WATER BONDS—**  
 5s, Oct., \$15,000....Oct. 1, 1912  
 (Optional after Oct. 1, 1902.)  
 5s, June, \$12,000....June 1, 1914  
 (Optional after June 1, 1909.)  
 4s, Mar., \$16,000....Mar. 1, 1928  
 (Optional after Mar. 1, 1918.)  
**IMPROVEMENT BONDS—**  
 5s, June, \$8,000....June 1, 1914  
 (Optional after June 1, 1904.)  
**BRIDGE BONDS—**  
 5s, June, \$9,000....June 1, 1916  
 (Optional after June 1, 1911.)

**LOANS—** *When Due.*  
**JUDGMENT BONDS—**  
 6s, Apr., \$2,000....Apr. 9, 1902  
 Bonded debt May 1, 1898.. \$62,000  
 Sinking fund..... 3,056  
 Net debt May 1, 1898.. 58,944  
 Water debt (included).... 43,000  
 Assessed valuation 1897..769,710  
 Assessment about  $\frac{1}{2}$  actual value.  
 Tax rate (per \$1,000) 1897..\$40.80  
 Population in 1890 was....2,872  
 Population in 1897 (est.)....5,000

**PONTIAC.—W. A. BREWSTER, Mayor.**  
 This city is in Oakland County.

**LOANS—** *When Due.*  
**SCHOOL BONDS—**  
 5s, \$13,000....1899 to 1911  
 (\$1,000 due yearly)  
**SEWER BONDS—**  
 5s, M&S, \$25,000....Sept. 2, 1915  
**WATER BONDS—**  
 4 $\frac{1}{2}$ s, var., \$90,000.....Yearly  
 \$5,000 each year until paid.

Int. pay'le in N. Y. City and Pontiac  
 Total debt Aug. 1, '98.. \$135,000  
 Tax valuation, real.... 2,155,295  
 Tax valuation, personal. 645,252  
 Total valuation 1898.. 2,800,547  
 Assessment about 3-5 actual value  
 Total tax (per \$1,000) 1898..\$25.14  
 Population in 1890 was....6,200  
 Population in 1898 (est.)....9,500

**PORT HURON.—**{N. S. BOYNTON, Mayor.  
 {E. A. CADY, Comptroller.  
 City of Port Huron is in St. Clair County.

**LOANS—** *Am't Outstanding*  
 Bridge bonds.....\$23,200  
 Contingent bonds..... 5,400  
 General road bonds..... 23,363  
 Park bonds..... 4,500  
 Public building bonds..... 19,300  
 Public improvem't bonds 13,735  
 Street openings..... 3,600  
 Refunding bonds..... \$78,000  
 Repaving bonds..... 9,784  
 do do 1897. 10,000  
 School bonds..... 70,000

Sewer bonds..... \$12,957  
 Sidewalk assessment.... 9,800  
 Water bonds..... 255,000  
 Total debt Sept. 1, 1897.. 528,639  
 Assessed valuation, real, 5,285,900  
 Assessed valuation, per l. 746,725  
 Total valuation, 1897.. 6,032,625  
 Assessment about  $\frac{1}{2}$  actual value.  
 Tax rate (per \$1,000) 1897..\$28.00  
 Population in 1894 was....18,147  
 Population in 1890 was....13,543  
 Population in 1897 (est.)....20,000

**MATURITY.—**Bonds mature from 1898 to 1927 inclusive.  
 INTEREST on certain of the bonds is payable in New York by the Hanover National Bank.

**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.

**BONDS—** *When Due.*  
**CITY HALL—**  
 4 $\frac{1}{2}$ s, F&A, \$110,000..Feb. 1, 1901  
 (\$10,000 yearly) to Feb. 1, 1911  
 4 $\frac{1}{2}$ s, F&A, \$15,000..Feb. 1, 1912  
 4s, .., 40,000....Aug. 1, 1908  
 (\$10,000 due yrly) to Aug. 1, 1911  
 4s, .., \$5,000....Aug. 1, 1912  
**GENESEE STREET IMPROV.—**  
 4 $\frac{1}{2}$ s, .., \$20,000.....1915  
**BRIDGE BONDS—**  
 4s, A&O, \$60,000....1918-1923  
 (\$10,000 yearly on April 1.)  
**COURT HOUSE—**  
 5s, J&D, \$100,000....Dec. 1, 1898  
 (\$10,000 yearly) to Dec. 1, 1907  
**REFUNDING WATER BONDS—**  
 4s, .., \$5,000....Mar. 1, 1906  
 4s, .., 30,000....Apr. 15, 1907  
 4s, M&N, 18,000....May 1, 1913  
 4s, M&S, 10,000....Mch. 10, 1917

**SEWERS—**  
 5-6s, var., \$70,100....1898-1911  
 5s, J&D, 50,000....June 1, 1904  
 (\$10,000 yearly) to June 1, 1908  
 5s, .., \$14,690....1898 to 1899  
 4s, .., 6,000 var....1898-'07  
 4s, M&S, 5,000....Sept., '99-08  
 4s, M&S, 10,000....Sept., '99-08

**STREET IMPROVEMENTS—**  
 5s, .., 116,400....1900-1901  
 5s, .., 12,000....1898-1907  
 4s, .., 57,000....1898-1907  
 4s, F&A, 120,000....Aug. 1, 1899  
 (\$12,000 due yrly) to Aug. 1, 1908  
 5s, .., \$12,200....1899-1901  
 4s, .., 87,500....1898-'07

**WATER BONDS—**  
 5s, M&N, \$25,000..May 1, 1900  
 5s, M&N, 25,000..May 1, 1901  
 5s, M&N, 50,000..May 1, 1902  
 5s, M&N, 70,000..May 1, 1905  
 4 $\frac{1}{2}$ s, M&N, 31,500..May 1, 1903

**LOANS—** *When Due.*  
**WATER BONDS (Cont.)—**  
 4 $\frac{1}{2}$ s, M&N, \$50,000..May 1, 1904  
 4 $\frac{1}{2}$ s, .., 14,000....May 1, 1906  
 4 $\frac{1}{2}$ s, J&J, 12,000....July 18, 1914  
 4s, M&N, 22,500....May 1, 1899  
 4s, .., 12,000.....1915  
 4s, .., 25,000.....1916  
 4s, .., 10,000.....1915  
 5 $\frac{1}{2}$ s, M&N, 25,000....Nov. 1, 1913  
 5s, M&N, 10,000....Mch. 10, 1902  
 5s, M&N, 10,000....Mch. 10, 1903

**LOANS—** *When Due.*  
**WATER BONDS (Cont.)—**  
 4 $\frac{1}{2}$ s, M&N, 30,000..Mch. 10, 1899  
 (\$10,000 yearly) to Mch. 10, 1901  
 4 $\frac{1}{2}$ s, .., \$10,000....Mar. 10, 1904  
 4 $\frac{1}{2}$ s, .., 7,000....Mch. 10, 1905  
 4 $\frac{1}{2}$ s, .., 20,000.....1914  
 4 $\frac{1}{2}$ s, .., 10,000.....1916  
 6s, June, 5,000....June 1, 1918

**REFUNDING SEWER BONDS—**  
 4s, .., \$21,000....1909 to 1912  
 4s, J&J, 15,000....July 1, 1918

INTEREST is payable at the City Treasurers' office or at the officia bank in New York.

**TOTAL DEBT, ETC.—**The following statement shows Saginaw' total bonded debt, the sinking funds, &c.:

	Sept. 1, '98.	Mch. 1, '98.	Mch. 1, '97.	July 16, '96.
Bonded debt.....	\$1,316,780	\$1,223,650	\$1,230,000	\$1,231,500
Sinking funds.....	54,200	51,500	49,117	42,000
Net debt.....	\$1,262,580	\$1,172,150	\$1,180,883	\$1,189,500
Water debt (incl. above).	\$537,000	\$539,000	\$539,000	\$539,000

Assessment bonds, issued for sewers and street improvements, are included in the above-mentioned figures of bonded debt. On Sept. 1, 1898, they amounted to \$298,780.

**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 1898 the assessed valuation of real estate was \$12,632,625; of personal property \$2,304,050; total \$14,936,675; total tax rate (per \$1,000) 1897 was \$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 GREEN, Treasurer.  
 County seat is Saginaw.

**LOANS—** *When Due.*  
**RIVER IMPROVEMENT—**  
 5s, A&O, \$70,000....Apr. 1, 1899  
 (\$10,000 yearly) to Apr. 1, 1905  
 Int. pay'le by Central Trust Co., N. Y.  
 Total debt Aug. 1, 1898. \$70,000  
 Tax valuation, real....19,739,697

Tax valuation, person'l \$2,964,984  
 Total valuation 1897.. 22,704,681  
 Prop'y ass'd at about  $\frac{2}{3}$  actual val.  
 State and co. tax (per \$1,000)..\$5.09  
 Population in 1890 was....82,273  
 Population in 1880 was....59,095  
 Population in 1896 (est.)....90,000

**ST. JOHNS.—**{M. M. LELAND, Mayor.  
 {M. McDONALD, Clerk.  
 This village is in Clinton County.

**LOANS—** *When Due.*  
**ELECTRIC-LIGHT PLANT—**  
 5s, J&J, \$8,000.....1911-1914  
 (\$2,000 due yearly on July 15.)  
 5s, J&J, \$27,000....1915-1923  
 (\$3,000 due yearly on July 15.)  
**SEWER BONDS—**  
 5s, A&O, \$24,000....1899-1910  
 (\$2,000 due yearly on Oct. 1.)  
**WATER WORKS BONDS—**  
 5s, A&O, \$15,000....Oct. 1, 1900  
 5s, A&O, 45,000....Oct. 1, 1914

Total debt Mar. 15, 1898..\$123,000  
 Water debt (included).... 60,000  
 Tax valuation, real....1,065,880  
 Tax valuation, personal. 607,490  
 Total valuation 1895.. 1,673,370  
 Assessment is  $\frac{1}{2}$  actual value.  
 Total tax (per \$1,000)....\$22.80  
 Population in 1894 was....3,440  
 Population in 1890 was....3,127  
 Population in 1880 was....2,370

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.

**LOANS—** *When Due.*  
**GENERAL STREET IMPROVEM'T—**  
 6s, M&S, \$29,000....Sept. 15, 1908  
 5s, F&A, 30,000....Aug. 1, 1917  
**PAVING BONDS—**  
 6s, F&A, \$3,483..Aug. 1, 1898-'04  
 5s, F&A, 24,264....1899-1908  
 (\$1,764 Feb. 1, 1899, and \$2,500 yearly thereafter.)  
**REFUNDING BONDS—**  
 6s, M&S, \$11,000....Sept. 15, 1908  
 5s, A&O, 30,000....Apr. 1, 1917  
 5s, M&S, 18,000....Sept. 1, 1917  
**WATER BONDS—**  
 6 $\frac{1}{2}$ s, F&A, \$24,000....Aug. 1, 1899  
 (\$4,000 due yearly) to Aug. 1, 1904

Tax valuation, person'l \$2,964,984  
 Total valuation 1897.. 22,704,681  
 Prop'y ass'd at about  $\frac{2}{3}$  actual val.  
 State and co. tax (per \$1,000)..\$5.09  
 Population in 1890 was....82,273  
 Population in 1880 was....59,095  
 Population in 1896 (est.)....90,000

Tax valuation, real....\$2,643,720  
 Tax valuation, personal. 334,425  
 Total valuation 1897.. 2,978,145  
 Assessment about  $\frac{1}{2}$  actual value.  
 Total tax (per \$1,000) '97..\$33.50  
 Population in 1898 (est.)....14,000  
 Population in 1890 was....12,981

**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.

**LOANS—** *When Due.*  
**COUNTY BONDS—**  
 4s, M&N, \$1,500,000....May, 1910  
 Int. payable in New York City.  
 4s, Dec., 50,000....Dec., 1902  
 Int. payable in Detroit, Mich.  
 Total debt Aug. 15, '98..\$1,550,000  
 Sinking fund..... 25,325  
 Net debt Aug. 15, 1898. 1,524,675

Assessed val., real.. \$194,175,901  
 Assessed val., person'l. 47,473,000  
 Total valuation 1897.. 241,648,901  
 Assessment is  $\frac{1}{2}$  actual value.  
 State & Co. tax (per \$1,000)..\$3.12  
 Population in 1897 (est.).. 330,000  
 Population in 1894 was....292,503  
 Population in 1890 was....257,114  
 Population in 1880 was....166,444

**WEST BAY CITY.—**{PETER LIND, Mayor.  
 {A. J. BOTHE, Treasurer.  
 This city is in Bay County.

**LOANS—** *When Due.*  
**ELECTRIC-LIGHT LOAN—**  
 5s, .., \$20,000.....1917  
**REFUNDING BONDS—**  
 6s, .., \$22,000....July 1, 1899  
 Bond'd debt Aug. 15, '98..\$291,000  
 Floating debt..... 22,000

Tax valuation, real....\$2,643,720  
 Tax valuation, personal. 334,425  
 Total valuation 1897.. 2,978,145  
 Assessment about  $\frac{1}{2}$  actual value.  
 Total tax (per \$1,000) '97..\$33.50  
 Population in 1898 (est.)....14,000  
 Population in 1890 was....12,981

**YPSILANTI.—**{N. B. HARDING, Mayor.  
 {P. W. CARPENTER, City Clerk.  
 A city in Washtenaw County.

**LOANS—** *When Due.*  
**WATER WORKS BONDS—**  
 4s, J&J, \$75,000....July 1, 1919  
 4s, M&N, 50,000....Oct. 7, 1919  
**PUBLIC IMP. ORDERS—**  
 5s, A&O, \$8,500....Aug. 31, 1898  
 (\$3 due yearly) to Aug. 31, 1900  
 Total debt Sept. 1, 1897..\$133,500

Water debt (included)....\$125,000  
 Tax valuation, real.... 2,334,450  
 Tax valuation, personal. 675,498  
 Total valuation 1897.. 2,959,948  
 Assessment about  $\frac{1}{2}$  actual value.  
 Av. city tax (per \$1,000)....\$8.25  
 Population in 1897 (est.)....6,150  
 Population in 1890 was....6,129

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.

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.

POPULATION of Wisconsin has been as follows: 1895, 1,937,915; 1870, 1,054,670; 1840, 30,945.

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. LOANS—When Due. Assessed valuation, per l. \$725,145.

ASHLAND.—THOMAS WARDON, Mayor. FINLEY WHARTON, Clerk.

County seat of Ashland County. LOANS—When Due. CITY BONDS—5s, J&J, \$100,000... Nov. 1, 1909.

INTEREST on the judgment bonds is payable at the Chase Nat. Bank, N. Y.; on all other bonds at Nat. Bank of Repub., New York City.

ASHLAND CO.—THEODORE R. YANKEE, Clerk.

County seat is Ashland. LOANS—Amount. RAILROAD AID BONDS—5s, J&J, \$75,000... July 1, 1901.

BARABOO.—A. G. BUCKLEY, Mayor. J. S. WORTHMAN, City Clerk.

Baraboo is in Sauk County. LOANS—When Due. BRIDGE BONDS—5s, Feb. 1, \$3,000... Feb. 1, 1899.

BROWN CO.—N. MYER, Treasurer.

County seat is Green Bay. LOANS—Amount. Railroad bonds... \$93,450.

BURLINGTON UNION SCHOOL DISTRICT.—B. HOLMES, Treasurer. C. A. JONES, Clerk.

This district is in Racine County. LOANS—When Due. SCHOOL BONDS—5s, annual, \$17,500... 1899-1905.

CHIPPEWA CO.—County seat is Chippewa Falls.

LOANS—When Due. BRIDGE—6s, Dec., \$3,000... Dec. 1, 1899.

DOOR COUNTY.—JAS. S. HALSTEAD, Clerk. J. G. DALEMONT, Treasurer.

County seat is Sturgeon Bay. LOANS—Amount. RAILROAD BONDS—5s, May, \$60,000... May 28, 1915.

EAU CLAIRE.—W. H. FRAWLEY, Mayor. T. P. COCHRANE, City Clerk.

Eau Claire is in Eau Claire County. LOANS—When Due. BRIDGES—4 1/2s, J&J, \$30,000... Jan. 1, 1912.

FOND DU LAC.—L. A. ERHART, Mayor. F. A. BARTLETT, Clerk.

Fond du Lac is situated in Fond du Lac County. LOANS—When Due. REFUNDING R.R. AID—5s, July 1, \$10,000... July 1, 1914.

GREEN BAY.—F. B. DESNOYERS, Mayor. W. L. KERR, City Clerk.

Green Bay is in Brown County. LOANS—When Due. BRIDGE BONDS—5s, J&J, \$4,000... Jan. 1, 1899.

HUDSON CITY.—JOHN W. BASHFORD, Mayor. M. HERRICK, City Clerk.

Hudson is the county seat of St. Croix County. LOANS—When Due. HIGH SCHOOL—4 1/2s, Feb., \$12,000... Feb. 1899-1902.

IRON COUNTY.—J. C. FLANGAN, Clerk. R. R. TREZONA, Treasurer.

County seat is Hurley. LOANS—When Due. COUNTY BONDS—5s, J&J, \$43,329... Population 1890 was 7,391.

JANESVILLE.—JOHN THOROUGHGOOD, Mayor. JAS. A. FATHERS, Treasurer.

Janesville is situated in Rock County. LOANS—When Due. HIGH SCHOOL BUILDING—5s, Nov. 1, \$44,000... 1898-1912.

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. IMPROVEMENT BONDS— 6s, \$17,109,000.....1899 to 1902 (\$4,277 due annually.) RAILROAD AID— 5s, J&J, \$170,000.....Jan. 1, 1905 Subject to call on 3 months' notice. Total debt Feb. 1, 1897. \$170,000 Tax valuation, real.....\$1,282,555 Tax valuation, personal 327,373 Total equaliz'd val.1898 1,609,928 Assessment 1/4 to 1/5 actual value. Total tax (per \$1,000).....\$50.00 Population in 1890 was.....6,532 Population in 1896 was.....8,122

TAX FREE.—Bonds are exempt from taxation. INTEREST is payable at the First National Bank, Milwaukee.

KENOSHA COUNTY.—H. E. ROBBINS, County Clerk.—County seat is Kenosha. LOANS—Amount. Railroad bonds.....\$170,000 Total debt Jan. 1, 1898. 170,000 Tax valuation, real.....5,387,740 Tax valuation, pers'l... \$993,280 Total valuation 1897... 6,381,021 Population in 1890 was ....15,581 Population in 1895 was ....17,548

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 5s, J&J, \$85,000....Jan. 15, 1910 Optional after Jan. 15, 1900 CITY HALL BONDS— 5s, M&S, \$40,000....Mar. 16, 1911 Optional after Mar. 16, 1901 REFUNDING BONDS— 4s, J&J, \$25,000.....1918 Subject to call after 1908. SCHOOL BONDS— 5s, A&O, \$17,000....Oct. 1, 1907 Optional at any time. 5s, J&D, \$18,000....June 15, 1911 Optional after June 15, 1901 ..s, \$10,000....June 1, 1912 Optional after June 1, 1902 5s, \$20,000....June 1, 1913 Optional after June 1, 1903 5s, \$12,500....May 1, 1914 Optional after May 1, 1904 5s, M&N, \$20,000....May 1, 1915 Optional after May 1, 1905 3s, J&J, \$10,000....July 15, 1900 Optional at any time. SEWER AND WATER BONDS— 5s, J&J, \$10,000....Oct. 1, 1916 Optional after Oct. 1, 1906 SEWER, WATER & SCHOOL B'Ds— 5s, J&J, \$60,000....July 1, 1915 Optional after July 1, 1905 WATER BONDS— 5s, J&D, \$25,000....Dec. 1, 1911 Optional after Dec. 1, 1901 5s, \$25,000....Dec. 30, 1912 Optional after Dec. 30, 1902 5s, J&O, \$75,000....June 1, 1915 Optional after June 1, 1905 3s, J&J, \$22,000....July 15, 1916 Optional after July 15, 1899 Bonded debt July 1, '98. \$539,500 Sinking fund.....135,382 Net debt July 1, 1898. 404,118 Assessed valuat'n, real. 9,758,893 Assessed val., personal 2,593,893 Total valuation 1897...12,352,875 Tax rate per \$1,000,'97. 22.50 Population 1890.....25,090 Population 1898 (est.) 32,000

INTEREST on all recent issues is paid in La Crosse; on the water 5s (due 1915) in New York at State Trust Company. LIMIT OF INDEBTEDNESS.—The limit of indebtedness prescribed by the Constitution of the State of Wisconsin is 5 per cent of the total valuation, or \$617,618, leaving a margin July 1, 1898, of \$213,500.

LA CROSSE CO.—County seat is La Crosse. LOANS—Amount. Bonded debt Feb., 1898...\$50,000 County has no floating debt. Tax valuation, real....\$12,317,043 Tax valuation, person'l.\$3,081,359 Total valuation 1897...15,398,402 Population in 1890 was....38,801 Population in 1896 was....43,610

MADISON.—{ CHAS. E. WHELAN, Mayor. { O. S. NORSMAN, Clerk. Madison is situated in Dane County. LOANS—When Due. REFUNDING BONDS OF 1884— 5s, A&O, \$120,000....Apr. 1, 1904 Subject to call at any time. SPECIAL IMPROVEMENT BONDS— 6s, Apr. 1, \$84,400....Apr., 1899 (\$8,400 due yearly) to Apr., 1907 STREET REPAIR BONDS— 4 1/2s, Jan. 1, \$15,000....Jan. 1, 1913 Subject to call after Jan. 1, 1903 4 1/2s, Jan. 1, \$15,000....Jan. 1, 1917 Subject to call after 1907. SEWER BONDS— 4 1/2s, July 1, \$37,000....July 1, 1918 Subject to call after 1908. WATER BONDS— 5s, A&O, \$8,000....Apr. 1, 1902 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. WATER BONDS—(Con.)— 4 1/2s, Jan. 1, \$10,000....Jan. 1, 1913 Subject to call after Jan. 1, 1903 Interest is payable at City Treas'r's Office Bonded debt July 1, '98. \$232,400 School debt.....45,000 Total debt July 1, 1898. 297,400 Water debt (included)...18,000 Tax valuation, real....6,369,190 Tax valuation, personal 1,472,360 Total valuation 1897... 7,841,550 Assessment about 1/2 actual value. Total tax (per \$1,000) '97. \$20.00 Population in 1890 was....13,426 Population in 1895 was....15,955

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 HARBOR BONDS— 4 1/2s, \$15,000....Jan. 15, 1906 REFUNDING BONDS— 5s, J & J, \$2,000....Jan. 2, 1901 5s, Nov., 35,000....Nov. 1, 1902 SEWER BONDS— 5s, Oct., \$4,000....Oct. 20, 1898 (\$2,000 due yearly) to Oct. 20, 1899 Total debt Aug. 1, 1898 \$71,000 Tax valuation, real.... 2,175,105 Tax valuation, person'l 556,110 Total valuation 1897... 2,731,215 Assesm't from 40 to 50% act. value Total tax (per \$1,000).....\$30.00 Population in 1890 was..... 7,710 Population in 1898 (est.)...11,500

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 Floating debt..... 10,000 Total debt (last returns) 153,000 Tax valuation, real....10,436,340 Tax valuat'n personal. \$1,641,418 Total valuation 1898. 12,077,758 Assessment about 2/3 actual value. State & Co. tax (per \$1,000) \$10.00 Population in 1890 was....37,831 Population in 1895 was....40,802 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) Interest payable in Wausau. Total debt Feb. 15, 1898. \$80,000 Tax valuation, real, ....\$4,893,263 Total valuation pers'l... 1,160,076 Total valuation 1897... 6,053,339 Assessment about 1/2 actual value. Population in 1890 was....30,369 Population in 1898 (est.)... 40,000

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 (\$2,000 due y'rly) to Mch. 1, 1903 SCHOOL BONDS— 5s, Feb., \$8,000.....Feb. 1, 1899 (\$2,000 due y'rly) to Feb. 1, 1902 SEWER BONDS— 5s, Aug., \$41,000....Aug. 1, 1899 (\$2,500 due y'rly) to Aug. 1, 1916 Bonded debt Feb. 1, '97. \$101,000 Floating debt..... 43,500 Total debt Feb. 1, 1897... 143,500 Tax valuation, real....1,540,200 Tax valuation, personal 1,000,050 Total valuation 1896...2,540,250 Assessment 1/2 actual value. Total tax (per \$1,000).....\$30.00 Population in 1890 was.....11,523 Population in 1895 was....15,286 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. { JOHN E. WOLF, Comptroller. This city is situated in Milwaukee County. The city the present year (1898) authorized bonds for various improvements, and in fact received bids for one issue, but the delivery of these bonds and the issuance of the others have all been enjoined by the Courts on the ground that the city had reached its limit of indebtedness.

LOANS—When Due. BATH BONDS—'88-'93— 5s, J&J, \$15,000....July 1, 1899 to (\$1,000 called y'rly) July 1, 1913 4s, J&J, \$12,750....July 1, 1899 to (\$1,250 called y'rly) July 1, 1908 BRIDGE BONDS— 4s, J&J, \$20,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1902 4s, J&J, \$20,200....July 1, 1899 to (\$3,750 called y'rly) July 1, 1903 4s, J&J, \$30,000....Jan. 1, 1899 to (\$2,500 called y'rly) Jan. 1, 1910 5s, J&J, \$58,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1911 5s, J&J, \$140,000....July 1, 1899 to (\$10,000 called y'rly) July 1, 1912 5s, J&J, \$45,000....July 1, 1899 to (\$3,000 called y'rly) July 1, 1913 5s, \$71,250....Jan. 1, 1899 to (\$3,750 called y'rly) Jan. 1, 1916 CITY HALL BONDS— 4s, J&J, \$36,000....Mar. 1, 1899 to (\$3,000 called y'rly) Mar. 1, 1910 5s, J&J, \$130,000....July 1, 1899 to (\$10,000 called y'rly) July 1, 1911 5s, J&J, \$140,000....July 1, 1899 to (\$10,000 called y'rly) July 1, 1912 5s, \$160,000....July 1, 1899 to (\$10,000 called y'rly) July 1, 1914 5s, \$255,000....July 1, 1899 to (\$15,000 called y'rly) July 1, 1915 FIRE DEPARTMENT BONDS— 5s, J&J, \$37,500....July 1, 1899 to (\$2,500 called y'rly) July 1, 1913 FLUSHING TUNNEL— 5s, J&J, \$114,000....July 1, 1899 to (\$6,000 called y'rly) July 1, 1917 GENERAL CITY BONDS, 1871-'86— 7s, J&J, \$60,000....Jan. 1, 1899 to (\$12,100 called y'rly) Jan. 1, 1901 4s, J&J, \$52,750....July 1, 1899 to (\$7,500 called y'rly) July 1, 1905 4s, J&J, \$59,500....July 1, 1899 to (\$7,500 called y'rly) July 1, 1905 HOSPITAL BONDS— 5s, J&J, \$37,500....July 1, 1899 to (\$2,500 called y'rly) July 1, 1913 LIBRARY BONDS— 4s, J&J, \$36,000....Jan. 1, 1899 to (\$3,000 called y'rly) Jan. 1, 1910 LIBRARY & MUSEUM BONDS— 5s, J&J, \$65,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1911 5s, J&J, \$105,000....July 1, 1899 to (\$7,500 called y'rly) July 1, 1912 5s, \$120,000....July 1, 1899 to (\$7,500 called y'rly) July 1, 1914 5s, M&N, \$190,000....July 1, 1899 to (\$10,000 called y'rly) July 1, 1917 5s, J&J, \$114,000....July 1, 1899 to (\$6,000 called y'rly) July 1, 1917 MIL. RIVER DAM BONDS— 4s, J&J, \$27,500....July 1, 1899 to (\$2,500 called y'rly) July 1, 1909 PARK BONDS— 4s, J&J, \$60,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1910 5s, J&J, \$97,000....July 1, 1899 to (\$8,000 called y'rly) July 1, 1911 5s, J&J, \$47,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1912 5s, J&J, \$75,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1913 5s, J&J, \$80,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1914 5s, \$85,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1915 5s, \$108,000....July 1, 1899 to (\$6,000 called y'rly) July 1, 1916 5s, J&J, \$95,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1917 LOANS—When Due. REFUNDING BONDS— 5s, \$90,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1916 SCHOOL BONDS— 5s, J&J, \$70,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1912 5s, J&J, \$187,500....July 1, 1899 to (\$12,500 due y'rly) July 1, 1913 5s, J&J, \$28,000....July 1, 1899 to (\$1,750 called y'rly) July 1, 1914 5s, \$90,000....Jan. 1, 1899 to (\$5,000 called y'rly) Jan. 1, 1915 5s, \$127,500....July 1, 1899 to (\$7,500 called y'rly) July 1, 1915 5s, \$198,000....July 1, 1899 to (\$11,000 called y'rly) July 1, 1916 5s, J&J, \$133,000....July 1, 1899 to (\$7,000 called y'rly) July 1, 1917 4s, J&J, \$100,000....July 1, 1899 to (\$10,000 called y'rly) July 1, 1907 4s, J&J, \$137,500....July 1, 1899 to (\$12,500 called y'rly) July 1, 1909 4s, \$130,000....July 1, 1899 to (\$10,000 called y'rly) July 1, 1911 SEWER BONDS— 5s, J&J, \$22,500....July 1, 1899 to (\$1,500 called y'rly) July 1, 1912 5s, J&J, \$40,000....July 1, 1899 to (\$2,500 called y'rly) July 1, 1914 5s, \$17,000....July 1, 1899 to (\$1,000 called y'rly) July 1, 1915 5s, \$36,000....July 1, 1899 to (\$2,000 called y'rly) July 1, 1916 5s, J & J, \$95,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1917 SEWER BONDS—(INTERCEPTING.) 4s, J&J, \$30,000....July 1, 1899 to (\$3,000 called y'rly) July 1, 1907 STREET BONDS— 5s, J&J, \$82,500....July 1, 1899 to (\$5,500 called y'rly) July 1, 1913 5s, \$85,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1915 5s, \$144,000....July 1, 1899 to (\$8,000 called y'rly) July 1, 1916 5s, J&J, \$76,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1917 5s, J&J, \$80,000....Jan. 1, 1899 to (\$4,000 called y'rly) Jan. 1, 1918 VIADUCT BONDS— 5s, J&J, \$32,500....July 1, 1899 to (\$2,500 called y'rly) July 1, 1912 5s, J&J, \$105,000....July 1, 1899 to (\$7,500 called y'rly) July 1, 1912 5s, \$80,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1914 WATER BONDS— 7s, J&J, \$416,000....Jan. 1, 1899 to (\$80,000 called y'rly) Jan. 1, 1902 5s, J&J, \$193,750....July 1, 1899 to (\$6,250 due yearly) July 1, 1913 5s, J&J, \$35,000....July 1, 1899 to (\$2,500 called y'rly) July 1, 1912 5s, \$80,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1914 5s, \$90,000....July 1, 1899 to (\$5,000 called y'rly) July 1, 1916 4s, J&J, \$38,500....July 1, 1899 to (\$7,500 called y'rly) July 1, 1903 4s, J&J, \$112,000....Jan. 1, 1899 to (\$12,500 called y'rly) Jan. 1, 1906 4s, J&J, \$125,000....Jan. 1, 1899 to (\$12,500 called y'rly) Jan. 1, 1907 4s, J&J, \$300,000....Jan. 1, 1899 to (\$25,000 called y'rly) Jan. 1, 1910 4s, J&J, \$60,000....Jan. 1, 1899 to (\$5,000 called y'rly) Jan. 1, 1910 4s, J&J, \$37,500....July 1, 1899 to (\$7,500 called y'rly) July 1, 1903 4s, J&J, \$45,500....July 1, 1899 to (\$7,500 called y'rly) July 1, 1904

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: Years, Real Estate, Personal Property, To'l Assessed Valuation, p'r \$1,000, Tax Rate. Rows for years 1898-1880.

POPULATION.—In 1890 population was 204,468; in 1880 it was 115,702; in 1870 it was 71,440; in 1895 it was 249,270; in 1898 (estimated), 280,000.

MILWAUKEE CO.—GEO. W. MAYHEW, Treas. County seat is Milwaukee.

LOANS—When Due. County has no floating debt. 5s, M&S, \$100,000...Sept. 1, 1903. Tax valuation 1897. \$164,052,385

NEENAH.—GEO. O. BERGSTROM, Mayor. Neenah is situated in Winnebago County.

LOANS—When Due. Tax valuation, real. \$1,404,835. WATER WORKS BONDS—5s, J&J, \$60,000...1903-'08 '13

INTEREST on cemetery bonds is payable in Neenah; on school bonds at Madison; on water bonds at New York.

TAX FREE.—All bonds issued by this city are exempt from taxation

OCONTO.—C. A. BRIGDIN, Clerk. This city is in Oconto County.

Table with columns: Total debt Feb. 18, 1898, Tax valuation 1897, Real valuation. Rows for amounts \$45,500, 1,190,930, 2,500,000.

OSHKOSH.—A. B. IDESON, Mayor. Oshkosh is situated in Winnebago County.

to refund its bonds on a 3 1/2 per cent basis. See CHRONICLE, Apr. 2, '98.

LOANS—When Due. BRIDGE BONDS—4s, June, \$50,000...1902-11. CITY HALL BONDS—5s, Feb. 15, \$18,000...1899 to 1907

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. Assessed valuation in 1898 was \$9,279,993.

POPULATION in 1890 was 22,836; in 1897 was 30,545.

OUTAGAMIE CO.—AUG. MALL, Co'y Treasurer. JOHN MONTGOMERY, Clerk. County seat is Appleton.

LOANS—Amount. COUNTY BONDS—5s, A&O, \$60,000...1899-1910. Interest is payable by Co. Treas'r.

PORTAGE CO.—C. E. WEBSTER, Treasurer. County seat is Stevens Point.

LOANS—When Due. BUILDING RAILROAD—5s, Jan., \$100,000...Jan. 1, 1912. Interest on the 4s payable at the Nat. Exchange Bank, Milwaukee;

RACINE.—W. A. DRIVER, Treasurer. HENRY J. SCHROFF, City Clerk. Racine is situated in Racine County.

LOANS—When Due. ADJUSTMENT BONDS—5s, Apr., \$98,000...Apr. 1, 1912. GENERAL IMPROVEMENT—5s, M&N, \$25,000...May 1, 1914

RACINE COUNTY.—JOHN DIXON, Co. Cl'k. County seat is Racine.

LOANS—Amount. ASYLUM AND JAIL BONDS—5s, F&A, \$57,000... Int. is payable at County Treasury

REEDSBURG.—W. H. FRENCH, Mayor. C. E. KESLER, Clerk. This city is in Sauk County.

LOANS—When Due. WATER AND ELECTRIC LIGHT—5s, J&J, \$30,000...Jan. 1, 1910

RHINELANDER.—WM. W. CARR, City Clerk. Rhinelander is the county seat of Oneida County.

LOANS—When Due. FUNDING BONDS—5s, A&O, \$30,000...Feb. 1, 1899

RIVER FALLS.—A. W. KALER, Treasurer. ALLEN P. WELD, Clerk. This city is in Pierce County.

LOANS—When Due. WATER BONDS—5s, semi-an., \$25,000...May 1, 1914

INTEREST payable at the Minnesota Loan & Trust Company, Minneapolis.

SHEBOYGAN.—O. F. HUNN, Clerk. This city is in Sheboygan County.

LOANS—When Due. BRIDGE & VIADUCT BONDS—4 1/2s, A&O, \$12,000...Apr. 1, 1899

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;

SOUTH MILWAUKEE.—This place is in Milwaukee County.

LOANS—Amt. Outstand'g. Electric-light bonds...\$20,000. School bonds...15,000

SUPERIOR.—MARTIN PATTISON, Mayor. D. D. SMEAD, Comptroller. This city was formed by the consolidation of the village of Superior and West Superior.

to extend a certain amount of past-due special assessment bonds. All other bonds have been paid as they matured.

LOANS—When Due. BRIDGE BONDS—6s, F&A, \$50,000...Aug. 1, 1910. VILLAGE HALL BONDS—6s, A&O, \$25,000...Apr. 21, 1908

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

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 1/3 of actual value) and tax rate have been as follows in the years named:

Table with columns: Assessed Valuation, Real, Personal, Total, Tax rate. Rows for years 1898-1890.

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

WAUKESHA.—H. E. BLAIR, Comptroller.

This city is the county seat of Waukesha County.

LOANS—		When Due.	SCHOOL BONDS—(Con.)	
SEWER BONDS—			4s. J & J, \$26,000.....	1906 to 1918
5s. J & J, \$3,000.....	1899 to 1901		4s. J & J, 5,000.....	1918
..s. Feb., 30,000.....	1910		Bond debt May 18, '98..	\$93,750
PUBLIC BUILDING BONDS—			Sinking fund.....	1,000
..s., \$1,000.....	1898		Net debt May 18, 1898..	92,750
5s. J & J, 10,000.....	1902 to 1911		Assessed valuation, real..	2,765,925
SCHOOL BONDS—			Assessed valuation, per 1	702,900
..s., \$3,100.....	1899 & 1900		Total valuation 1897....	3,468,825
..s., 3,050.....	1901		Assessment about 1/2 actual value.	
..s., 7,100.....	1902 & 1903		Tax rate (per \$1,000 1897)..	\$22.22
..s., 4,500.....	1904		Population in 1898 (est)....	7,800
4s. J & J, 1,000.....	1905		Population in 1890 was.....	6,321

INTEREST payable at office City Treasurer.

WINNEBAGO CO.—Oshkosh is the county seat.

Bridge bonds.....	\$64,850	Floating debt.....	\$121,700
R.R. aid bonds.....	35,250	Total debt Jan. 1, '98..	494,471
School bonds.....	61,200	Tax valuation 1898....	18,962,997
Other bonds.....	211,471	Population in 1880 was....	42,740
Bonded debt.....	372,771	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 1897.

Counties—	Bonded debt.	Total debt.	Assessed valuation.	Population.
Bayfield.....	\$46,935	\$46,935	\$5,229,109	7,390
Dunn.....	55,000	57,250	4,149,028	22,664
Eau Claire.....	20,000	20,000	9,300,205	30,673
Iowa.....	30,000	30,000	7,059,585	22,117
Jackson.....		20,000	2,113,305	15,797
Lansdale.....	40,000	40,000	2,268,325	9,465
Monroe.....	50,000	50,000	3,516,889	23,211
Oneida.....		30,000	3,470,494	5,010
Price.....	12,840	30,840	1,459,580	5,258
Rock.....	120,000	132,300	20,196,941	43,220
Sauk.....	22,500	22,500	9,281,556	30,575
Taylor.....	23,000	33,500	1,558,014	6,731
Vernon.....	30,000	30,000	3,850,136	25,111
Washburn.....	17,500	32,500	651,988	2,926
Waukesha.....	20,000	20,000	17,889,761	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  
 Auditor, - R. C. Dunn  
 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 Sept. 1, 1898, are given in the following statement.

In addition to the debt in the table, the State was advertising for sale October 4, 1898, \$100,000 of 4% certificates of indebtedness. Such certificates are issued simply in anticipation of the tax levy.

NAME AND PURPOSE.	Interest.		Principal.	
	Rate.	Payable.	When Due.	Outstand'g.
State funding bonds.....	3 1/2	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
do do.....	4	J & J July 1, 1903		200,000

INTEREST on the bonds is payable in New York; on the certificates of indebtedness at the office of the State Treasurer.

TOTAL DEBT.—On September 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.		
1897....	\$472,742,654	\$105,612,716	\$584,355,370	\$14.084,405
1896....	478,742,654	104,629,990	583,372,644	13,595,948
1895....	566,135,887	85,114,394	641,250,281	14,770,864
1893....	543,956,153	98,947,498	642,903,651	15,645,741
1892....	546,496,309	91,043,649	642,539,958	14,214,938
1889....	463,943,397	95,418,115	559,361,512	12,243,956
1887....	391,823,360	94,846,604	486,669,964	10,796,483
1885....	319,008,864	82,720,902	401,729,766	8,383,696
1880....	203,473,637	54,581,906	258,055,543	4,191,811
1875....	173,693,276	45,162,467	218,855,743	3,892,482
1870....	67,221,348	19,912,525	87,133,873	2,783,756
1861....	33,350,057	5,914,683	39,264,740	658,358

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. I., 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:

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.

Bonded debt (last returns).....	\$90,000	Assessment is $\frac{1}{3}$ actual value.
Total debt about.....	95,000	Total tax (per M.) '97.....
Tax valuation, real.....	686,298	Population in 1895 was.....
Tax valuation, personal.....	2-8,958	Population in 1890 was.....
Total valuation 1897.....	985,256	Population in 1897 (est.).....

AUSTIN.—{ F. I. CRANE, Mayor.  
T. M. FOSTER, City Recorder.

LOANS—	When Due.	Bonded debt Feb. 1, 1893.....	\$69,000
CITY BONDS		Tax valuation, real.....	722,736
6s, M&S, \$10,000.....	Mar. 1, 1909	Tax valuation, personal.....	245,620
RAILROAD AID BONDS—		Total valuation 1897.....	971,356
6s, M&N, \$16,000.....	Nov. 1, 1904	Assessment is about $\frac{1}{3}$ actual val.	
REFUNDING BONDS—		Total tax (per \$1,000).....	\$42-00
6s, J&J, \$14,000.....	July 1, 1903	Population in 1895 was.....	5,082
5 $\frac{1}{2}$ s, M&S, 4,000.....	Sept. 1, 1905	Population in 1890 was.....	3,901
WATER BONDS—		Population in 1897 (est.).....	7,000
6s, M&N, \$25,000.....	Nov. 1, 1902		

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.

LOANS—	When Due.	Tax valuation, real.....	\$1,897,778
COURT HOUSE AND JAIL BONDS—		Tax valuation, personal.....	342,077
7s, July 1, \$18,000.....	Jan. 1, 1904	Total valuation 1898.....	2,239,855
FUNDING BONDS—		Assessment about $\frac{1}{3}$ actual value.	
6s, Mar. 15, \$25,000.....	Mar. 15, 1907	State tax (per \$1,000).....	\$3-03
6s, June 15, 16,000.....	Mar. 28, 1909	County tax (per \$1,000).....	12-27
6s, May 15, 16,000.....	May 15, 1911	Average school tax.....	14-90
Bonded debt Feb. 1, '98.....	\$76,500	Population in 1895 was.....	11,052
Sinking fund.....	9,000	Population in 1890 was.....	9,401
Net debt Feb. 1, 1898.....	67,500	Population in 1898 (est.).....	16,000

INTEREST on the 7 per cent bonds is payable by the Corbin Banking Co., New York City; on all other loans at the County Treasury.

BLUE EARTH.—J. N. BROWN, Clerk.

LOANS—	When Due.	Assessed valuation 1897	\$769,085
5s, \$36,000.....	1899	Assessment about $\frac{1}{3}$ actual value.	
(\$2,000 yearly to 1907)	\$18,000 in 1908.	Population in 1890 was.....	662
Bonded debt July 1, 1898.	\$36,000	Population in 1898 (est.).....	4,000

BRainerd.—{ JOHN N. NEVERS, Mayor.  
GEORGE D. LA BAR, Treasurer.

LOANS—	When Due.	Floating debt.....	\$25,000
REFUNDING BONDS—		Total debt Feb. 4, 1898	130,000
5s, \$25,000.....	Oct. 1, 1917	Tax valuation, real.....	1,320,674
ELECTRIC LIGHT BONDS—		Tax valuation, personal.....	281,161
6s, J&J, \$40,000.....	Jan. 1, 1908	Total valuation 1897.....	1,601,835
6s, M&S, 20,000.....	Mar. 1, 1909	Assessment about $\frac{1}{3}$ actual value.	
REFUNDING JAIL BONDS—		Total tax (per \$1,000) '97.....	\$43-50
.....	\$5,000.....	Population in 1895 was.....	7,031
SEWER BONDS—		Population in 1890 was.....	5,703
6s, A&O, \$15,000.....	Apr. 1, 1907	Population in 1880 was.....	1,865
Bonded debt Feb. 4, '98.	\$105,000		

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.

Total debt Feb. 1, 1898.....	\$100,000	Assessment about $\frac{2}{3}$ actual value.
Tax valuation 1897.....	1,601,835	School tax (per \$1,000) '97.....
		Population 1897 (est.).....

CLAY COUNTY.—O. J. KITTELSRUD, Auditor.

LOANS—	When Due.	Net debt Aug. 15, 1898..	\$126,835
COURT HOUSE & JAIL BONDS—		Tax valuation, real.....	3,697,964
6s, Apr. 16, \$62,000.....	Apr. 16, 1903	Tax valuation, personal.....	884,001
REFUNDING BONDS—		Total valuation 1897.....	4,581,965
6s, A&O, \$30,000.....	Apr. 1, 1905	Ass't about $\frac{1}{3}$ to $\frac{1}{2}$ actual value.	
FUNDING BONDS—		Tot. tax p. \$1,000 '97 about.....	\$30-00
5s, June 1, \$40,000.....	June 1, 1915	Population in 1895 was.....	15,154
Bonded debt Aug. 15, '98.....	\$132,000	Population in 1890 was.....	11,517
Sinking fund.....	5,165		

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.

Bonded debt (last returns).....	\$99,000	Total valuation 1897.....	\$3,270,983
Floating debt.....	9,827	Aver. tax rate (per M.) '97.....	\$33-50
Assessed valu'n, real.....	2,885,815	Population in 1895 was.....	11,561
Assessed valu'n, pers'n'l.....	385,168	Population in 1890 was.....	8,852

DULUTH.—{ HENRY TRUENSEN, Mayor.  
H. W. CHEADLE, Clerk.

This city is in St. Louis County. Of the \$1,255,000 of water bonds below, \$300,000 are the subject of litigation. See CHRONICLE Sept. 17, 1898, p. 608.

LOANS—	When Due.	LOANS—	When Due.
GENERAL FUND BONDS—		VILLAGE SEWER BONDS—	
6s, J&J, \$85,000.....	July 1, 1901	5s, J&J, \$25,000.....	July 1, 1902
5s, J&J, 100,000.....	July 1, 1907	(\$5,000 due yearly) to July 1, 1906	
5s, M&N, 100,000.....	Nov. 1, 1912	Fond du Lac Bonds.	
5s, M&S, 185,000.....	Sept. 1, 1918	7s, \$10,000.....	Oct. 1, 1903
5s, M&N, 200,000.....	Nov. 1, 1923	New Duluth Bonds.	
4 $\frac{1}{2}$ s, J&J, 100,000.....	Jan. 1, 1920	6s, \$47,000.....	Mar. 1, 1914
4 $\frac{1}{2}$ s, M&N, 100,000.....	Nov. 1, 1922	West Duluth Bonds.	
PERMANENT IMPROVEMENT—		6s, \$30,000.....	Feb. 1, 1910
5s, J&J, \$100,000.....	July 1, 1907	6s, \$115,000.....	July 15, 1911
PARK BONDS—		6s, \$20,000.....	June 13, 1913
4s, J&J, \$70,000.....	July 1, 1920	WAVER AND LIGHT BONDS—	
4s, J&J, 242,000.....	Jan. 1, 1921	5g, J&J, \$1,106,000.....	July 1, 1926
REFUNDING BONDS—		4s, A&O, 1,255,000.....	Apr. 1, 1928
6s, J&J, \$138,250.....	Jan. 1, 1908	Dul. Gas & Water Co. (assumed.)	
.....	32,890.....	6s, \$295,000.....	May 1, 1906
4 $\frac{1}{2}$ s, g, J&J, \$250,000.....	July 1, 1926		

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.

	Apr. 1, '98.	Feb. 15, '97.	Feb. 10, '96.	Feb. 13, '95.
Total bonded debt.....	\$2,055,250	\$1,942,250	\$1,917,250	\$1,920,250
Floating debt.....	*666,423	763,606	1,135,552	1,306,858

\* Includes \$232,723 of special assessment certificates.

† Not including water debt, which amounted Apr. 1, 98, to \$1,106,000.

The city had a sinking fund on Apr. 1, 1898, of \$73,955. 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:

Years.	Real Estate.	Personal Property.	Assessed Valuation.	Tax Rate per \$1,000
1898.....	\$23,980,745	3,990,000	\$27,970,754	
1897.....	26,112,865	4,178,754	30,291,619	\$31-40
1896.....	26,037,311	4,438,844	30,476,155	31-40
1895.....	36,157,713	4,855,550	41,013,263	27-90
1894.....	35,848,886	4,914,577	40,763,463	28-30
1890.....	19,385,553	4,381,100	23,766,653	....

POPULATION.—In 1895 population was 59,396; in 1890 it was 37,979; in 1880 it was 838.

DULUTH SCHOOL DISTRICT.—A. LE RICHEUX, Secretary of Board of Education.

LOANS—	When Due.	BUILD'G & PURCH. SITES—(Con.)
BUILD'G AND PURCHAS'G SITES—		5s, J&D, 150,000.....
6s, M&N, \$20,000.....	May 1, 1903	4 $\frac{1}{2}$ s, J&J, \$150,000.....
6s, M&N, 12,000.....	May 1, 1909	Jan. 1, 1921
5s, J&J, 15,000.....	July 1, 1905	OTHER BONDS—
5s, J&J, 15,000.....	July 1, 1906	7s, J&D, \$3,000.....
5s, \$45,000.....	Sept. 1, 1907	(\$1,000 due y'ly) to Dec. 3, 1908
5s, M&N, 50,000.....	Nov. 1, 1913	5s, J&J, \$20,000.....
5s, F&A, 200,000.....	Aug. 1, 1921	Jan. 15, 1904
5s, M&S, 100,000.....	Sept. 1, 1922	Total debt Aug. 1, '98.
5s, M&N, 200,000.....	May 1, 1923	\$980,000

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.

LOANS—	When Due.	Bonded debt Feb. 15, '98.	\$30,000
WATER & LIGHT BONDS—		Assessed valuation 1897.	383,000
6s, F&A, \$10,000.....	Feb. 1, 1909	Assessment about 2-3 actual value.	
6s, F&A, 10,000.....	Feb. 1, 1914	Tax rate (per \$1,000) 1897.....	\$38-60
5s, F&A, 9,000.....	Aug. 1, 1899	Population 1890.....	1,205
(\$1,000 yearly) to 1907.		Population 1897 (est.).....	2,800

FARIBAULT.—Faribault is in Rice County.

LOANS—	When Due.	Total debt (last returns).....	\$60,000
CITY BONDS—		Valuation, &c.	
5s, J&J, \$20,000.....	July 1, 1903	Tax valuation 1897.....	\$1,991,315
4 $\frac{1}{2}$ s, J&J, 10,000.....	July 1, 1903	Tax rate (per \$1,000) '97.....	\$32-70
RR. bonds, \$40,000.....	part each year	Population in 1895 was.....	7,616
School b'ds, 20,000.....	do do	Population in 1890 was.....	6,524

FERGUS FALLS.—G. A. ERICSON, City Clk.

LOANS.—	When Due.	CITY HALL, &C., BONDS—
BUILDING AND IMP. BONDS—		6s A & O, \$10,000.....
6s F & A, \$26,000.....	Aug. 1, 1912	Oct. 17, 1908
Subject to call after Aug. 1, 1902		ELECTRIC LIGHT BONDS—
		5s, J&D, \$25,000.....

**LOANS.** *When Due.*  
 REFUNDING BONDS—  
 4<sup>1</sup>/<sub>2</sub>s, \$10,000.....1908  
 Total debt Aug., 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.**

Hastings is in Dakota County.  
**LOANS—** *When Due.*  
 HIGH WAGON BRIDGE BONDS—  
 5s, J&J, \$40,000.....July 1, 1924  
 REFUNDING BONDS—  
 5s, J&J, \$20,000.....July 1, 1914  
 5s, Mar. 4,000.....1899 to 1900  
 (\$2,000 payable yearly.)  
 St. P. & C. Ry. Co.—  
 6s, Mar. 1, \$16,000.....Mar. 1, 1902

Bonded debt Feb. 1, '97....\$84,000  
 The city has no floating debt.  
 Tax valuation, real.....\$636,124  
 Tax valuation, personal... 187,744  
 Total valuation 1897..... 823,868  
 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.**

County seat is Minneapolis.  
**LOANS—** *When Due.*  
 CT. HOUSE & CITY HALL B'DS—  
 4<sup>1</sup>/<sub>2</sub>s, J&J, \$335,000...July 1, 1917  
 4<sup>1</sup>/<sub>2</sub>s, J&J, 315,000...July 1, 1921  
 4<sup>1</sup>/<sub>2</sub>s, A&O, 600,000...Apr. 2, 1924  
 4<sup>1</sup>/<sub>2</sub>s, A&O, 400,000...Apr. 1, 1925  
 4s, J&J, 100,000...Jan. 1, 1920  
 BRIDGE BONDS—  
 4<sup>1</sup>/<sub>2</sub>s, M&S, \$75,000...Sept. 1, 1917  
 4<sup>1</sup>/<sub>2</sub>s, M&S, 35,000...Sept. 1, 1919  
 OTHER BONDS—  
 4<sup>1</sup>/<sub>2</sub>s, J&D, \$15,000...Dec. 1, 1919

Total debt Sept. 1, '98 \$1,875,000  
 Sinking fund..... 273,137  
 Net debt Sept. 1, 1898 1,601,863  
 Tax valuation, real.... 98,039,420  
 Tax valuation, pers'l... 21,535,294  
 Total valuation 1898...119,575,014  
 Assessment about  $\frac{3}{5}$  actual value.  
 Average tax (per \$1,000)'98,\$26.20  
 Population in 1895 was..... 217,793  
 Population 1890 was.....185,294  
 Population in 1898 (est.)...237,000

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, \$4,500.....1899-1902  
 (\$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 1.)  
 Bonded debt Aug. 1, 1898. \$45,500

Sinking fund..... \$7,902  
 Net debt Aug. 1, 1898... 7,598  
 Tax valuation, real....2,746,660  
 Tax valuation, personal. 106,405  
 Total valuation 1898...2,853,665  
 Assesment less than  $\frac{1}{2}$  actual value  
 Total tax rate (p. \$1,000)'98,\$22.00  
 Population in 1890 was.....1,219  
 Population in 1895 was.....2,211  
 Population in 1898 (est.)....3,000

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 dbt. 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 1898..... 852,822  
 Real valuation (est.)....3,500,000

Population in 1890 was..... 2,354  
 Population in 1897 (est.)... 6,500

**MANKATO.—** { A. R. PFAU, 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<sup>1</sup>/<sub>2</sub>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....2,741,092  
 Tax valuation, personal. 794,155  
 Total valuation 1898...3,535,247  
 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.*  
 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  
 Assessed valuation, real. 914,377

Assessed valuation, per'l. \$171,649  
 Total valuation 1897... 1,086,026  
 Assessment is  $\frac{1}{2}$  actual value.  
 Aver. tax rate (per \$1,000) \$46.00  
 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<sup>1</sup>/<sub>2</sub>s, A&O, 76,000...Apr. 1, 1912  
 Subject to call after April, 1902  
 4s, J&J, \$110,000...July 1, 1915  
 4s, F&A, 390,000...Feb. 15, 1917  
 4s, M&S, 30,000...Mar. 15, 1919  
 CITY HALL, etc.—  
 4<sup>1</sup>/<sub>2</sub>s, J&J, \$250,000...July 1, 1917  
 4<sup>1</sup>/<sub>2</sub>s, J&J, 250,000...July 1, 1921  
 4<sup>1</sup>/<sub>2</sub>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—  
 s, J&D, \$15,000....June 13, 1920

GENERAL PURPOSES—  
 7s, J&J, \$20,000.....July 1, 1902  
 LIBRARY FUND—  
 4<sup>1</sup>/<sub>2</sub>s, J&D, \$60,000...Dec. 1, 1915  
 4s, J&D, 40,000...Dec. 15, 1916  
 PARKS—  
 4<sup>1</sup>/<sub>2</sub>s, J&J, \$200,000...July 1, 1913  
 4<sup>1</sup>/<sub>2</sub>s, J&J, 100,000...Jan. 1, 1914  
 4<sup>1</sup>/<sub>2</sub>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  
 SCHOOLS—  
 6s, J&J, \$40,000...July 1, 1899  
 4s, J&J, 80,000...July 1, 1915

**LOANS—** *When Due.*  
 SCHOOLS—(Con.)—  
 4s, A&O, \$50,000...Oct. 15, 1917  
 4s, M&N, 125,000...May 15, 1919  
 4s, A&O, 75,000...Oct. 15, 1919  
 4s, J&J, 50,000...Jan. 15, 1920  
 4s, J&J, 100,000...July 1, 1925  
 4s, J&J, 100,000...July 1, 1926  
 4s, J&J, 100,000...Jan. 1, 1927  
 4s, J&J, 100,000...Jan. 1, 1927

**LOANS—** *When Due.*  
 PERM. IMP. REV. FUND—  
 4<sup>1</sup>/<sub>2</sub>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

**SEWERS—**  
 8s, J&J, \$15,000...July 1, 1900  
 7s, J&J, 25,000...July 1, 1902  
 4<sup>1</sup>/<sub>2</sub>s, J&J, 50,000...July 1, 1906  
 4s, J&J, 90,000...Aug. 1, 1918  
**PERMANENT IMPROVEMENTS—**  
 4<sup>1</sup>/<sub>2</sub>s, J&J, \$40,000...July 1, 1908  
 4<sup>1</sup>/<sub>2</sub>s, A&O, 165,000...Apr. 1, 1912  
 Subject to call after Apr. 1, 1902  
 4<sup>1</sup>/<sub>2</sub>s, A&O, 134,000...Apr. 2, 1913  
 4<sup>1</sup>/<sub>2</sub>s, J&J, 45,000...July 2, 1913  
 4<sup>1</sup>/<sub>2</sub>s, M&S, 75,000...Mar. 15, 1914  
 4<sup>1</sup>/<sub>2</sub>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

**RESERVOIR BONDS—**  
 4s, J&J, \$200,000...Jan. 1, 1925  
**VIADUCTS, etc.—**  
 4<sup>1</sup>/<sub>2</sub>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<sup>1</sup>/<sub>2</sub>s, J&J, 280,000...July 2, 1913  
 4<sup>1</sup>/<sub>2</sub>s, A&O, 125,000...Apr. 1, 1912  
 Subject to call after Apr. 1, 1902  
 4<sup>1</sup>/<sub>2</sub>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

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.

	Sept. 1, '98.	Jan. 1, '98.	Jan. 1, '97	Jan. 1, '96
Bonded debt.....	\$8,315,000	\$8,215,000	\$7,840,000	\$7,565,000
Sinking funds.....	1,627,405	1,393,245	1,342,907	1,211,526
Net debt.....	\$6,687,595	\$6,821,755	\$6,497,093	\$6,353,474
Water debt (incl.)....	\$1,830,000	\$1,830,000	\$1,430,000	\$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 4<sup>1</sup>/<sub>2</sub> 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.
1898.....	\$108,372,851		
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.....	77,468,267	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; in 1895 (estimated), 210,000.

**MOORHEAD.—**County seat of Clay County.

Bonded debt 1896.....\$138,000  
 Water and light bds. (incl.) 68,000  
 Tax valuation 1897..... 783,302

Tax rate (per \$1,000) '97...\$45.33  
 Population in 1890 was.....3,290  
 Population in 1896 (est.)....4,000

**MORRISON CO.—**Jos. L. MEYER, Treasurer.

County seat is Little Falls.  
 Bonded debt Mar. 24, '98. \$120,000  
 Assessed valuation, real. 2,435,322  
 Assessed valuation, per'l. 1,066,411  
 Total valuation 1897....3,501,733

Total Co. tax (per M.) '97...\$11.60  
 Population in 1895 was.....19,163  
 Population in 1890 was.....13,325  
 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 1897 (est.).....5,000

**ORTONVILLE.—**CHAS. H. KIETH, Recorder.

This city is the county seat of Bigstone County.  
**LOANS—** *When Due.*  
 CITY HALL AND IMP. BONDS—  
 7s, ....., \$2,400.....  
 7s, ....., 2,000.....  
 WATER & ELEC. LIGHT BONDS—  
 5s, semi-an., \$15,000.....1918

Assessed valuation, real \$173,405  
 Assessed valuation, per'l 51,328  
 Total valuation 1897. 224,733  
 Assessment about 40% actual val.  
 Population in 1890 was..... 768  
 Population in 1898 (est.)...1,500

**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 946,165  
 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.

Table with columns: LOANS—, When Due., Tax valuation, real., Tax valuation, personal., Total valuation 1897., Tot. tax rate (per \$1,000) '97., Population in 1895 was., Population 1890 was.

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.

Table with columns: LOANS—, When Due., ROAD & BRIDGE BONDS— (Con.), 6s, June, \$8,000... June 1, 1915, 6s, Sept., 3,000... Sept. 1, 1917, Total debt Feb. 1, 1898., Sinking fund., Net debt Feb. 1, 1898., Tax valuation, real., Tax valuation, personal., Total valuation 1897., Assessment about 1/3 actual value., Total tax (per \$1,000) '97., Population in 1895 was., Population in 1890 was.

POPE COUNTY.—P. I. RONNING, Auditor.

County seat is Glenwood.

Table with columns: LOANS—, When Due., Tax valuation, real., Tax valuation, personal., Total valuation 1897., Assessment is 1/4 actual value., State tax (per \$1,000), County tax (per \$1,000), Population in 1895 was.

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., LOANS—, When Due., REFUNDING BONDS—, RENEWAL BONDS—, STREET BONDS—, Total debt Jan. 1, 1898.

INTEREST is mostly payable in New York at the Nat. Park Bank. ASSESSED VALUATION in 1898 of real estate was \$81,896,288; personal property, \$15,518,941; total, equalized, \$97,580,257. The tax rate per \$1,000 in 1897 was as follows: State tax, \$3.03; county tax, \$3.27.

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.

Red Wing is situated in Goodhue County.

Table with columns: LOANS—, When Due., Total debt Feb. 17, 1898., Water debt (included), Sinking fund., Net debt., Tax valuation, real., Tax valuation, personal., Total valuation 1897., Assessment about 1/2 actual value., City tax (per \$1,000) 1895., Population in 1896 about., Population in 1890 was.

The cost of the city's water works was \$100,000. They are now self-supporting.

REDWOOD CO.—J. R. LANKARD, Treasurer.

County seat is Redwood Falls.

Table with columns: LOANS—, When Due., Total debt Feb. 15, 1898., Assessed valuation, real., Assessed valuation, pers'l., Total valuation 1897., Assessment is 1/2 actual value., State & co. tax (p. \$1,000) '97., Population in 1895 was., Population in 1890 was.

REDWOOD FALLS.—

This is the county seat of Redwood County.

Table with columns: LOANS—, When Due., Tax valuation 1897., Real valuation (about), Tax rate (per \$1,000) 1897., Population in 1890 was., Population in 1895 was.

ROCHESTER.—{ B. W. EATON, Mayor.

This is the county seat of Olmstead Co.

Table with columns: LOANS—, When Due., Total debt Sept. 1, 1898., Tax valuation 1898., Assessment about 3/5 actual value., Tax rate (per \$1,000) '98., Population in 1898 (est.), Population in 1890 was.

ROCK COUNTY.—C. S. BRUCE, Auditor.

County seat is Luverne.

Table with columns: LOANS—, When Due., COURT HOUSE AND JAIL— (Con.), 4 1/2s, Aug., 5,000... Aug. 5, 1911, 5s, Apr., 15,000... 1913-'15-'17 (\$5,000 due each year on Apr. 20).

Table with columns: LOANS—, When Due., Total valuation 1897..., Assessment is 1/3 actual value., State tax (per \$1,000) 1897., County tax (per \$1,000) 1897., Population in 1895 was., Population in 1890 was.

INTEREST on the 4 1/2 per cent bonds is payable at St. Paul; on the refunding bonds at the office of the County Treasurer, Luverne; on all others at New York.

ST. CLOUD.—JAMES A. MARTIN, Clerk.

This city is located in Benton, Stearns and Sherburne counties.

Table with columns: LOANS—, When Due., RIGHT OF WAY BONDS—, 6s, July, \$15,000., Bonded debt Jan. 1, '98., Assessed valuation '97., Assessment abt. 40% actual value., Tax rate (per \$1,000) 1898., Population in 1890 was., Population in 1898 (est.).

ST. JAMES.—{ J. J. SCHUTZ, Mayor.

St. James is in Watonwan County.

Table with columns: Bonded debt Mar., 1898., The village has no floating debt., Total valuation 1897., Assessment about 1/3 actual value., Total tax (per \$1,000) '97., Population in 1890 was., Population in 1898 (est.).

ST. LOUIS CO.—L. H. WHIPPLE, Treasurer.

County seat is Duluth.

Table with columns: LOANS—, When Due., Bonded debt Aug. 1, '98., Floating debt., Sinking fund., Net debt Aug. 1, 1898., Tax valuation, real., Tax valuation, pers'l., Total valuation 1897., Assessment fr. 40 to 60% act. value., State and co. tax (per \$1,000), Population in 1895 was., Population in 1890 was.

INTEREST is payable in New York at American Exchange National Bank and at the Farmers' Loan & Trust Co.

ST. PAUL.—{ FRANK B. DORAN, Mayor.

St. Paul is in Ramsey County, and its valuation is only slightly less than the valuation of the entire county. Some of the Ramsey County bonds have the faith and credit of both county and city pledged for their payment, principal and interest.

Table with columns: LOANS—, When Due., ABUTMENTS—R.R. CROSSINGS—, ALMS AND WORK HOUSE—, BOARD OF EDUCATION—, COUNCIL APPROPRIATIONS—, FIRE DEPARTMENT—, HOSPITAL—, LEVEE—, LAKE COMO BONDS—, MARKET—, PARKS—, SEWERAGE—, WATER—.

Table with columns: TAX LEVY CERTIFICATES (See CHRONICLE, V. 65, p. 847).

Table with columns: LOANS—, Interest—, Principal—, NAME AND PURPOSE., Rate., Payable., When Due., Outstand'g., Department funds., do do., do do.

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: Total bonded debt (including water bonds), Tax levy certificates of indebtedness, Total city debt, Less sinking funds, Net debt, Water debt included in the above total.

CITY PROPERTY.—The water works owned by St. Paul are self-sustaining and cost \$5,129,770. The water debt is to be met by the Board of Water Commissioners, who, according to the city charter, "shall establish such water rates as will at all times insure to the city a sufficient income to pay interest and to provide a fund to pay principal upon all the bonds, etc., issued for water purposes." The real estate held by the city is valued (in 1898) at \$9,312,115, and personal property at \$367,130.

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, Assessed Valuation (Real, Personal, Total), Tax Rate, Total City Bonds. Rows for years 1898-1880.

All the valuation figures are as reported after deducting exemptions. POPULATION.—In 1890 population was 133,156; in 1880 it was 41,473; in 1870 it was 20,030.

ST. PETER.—{ L. M. ERICKSON, Mayor. C. R. DAVIS, City Clerk. A city in Nicollet County.

Table with columns: Years, Assessed Valuation (Real, Personal, Total), Tax Rate, Total City Bonds. Rows for years 1898-1880.

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 \$75,000 of bridge bonds recently in litigation have been declared valid by the United States Court of Appeals.

Table with columns: Years, Assessed Valuation (Real, Personal, Total), Tax Rate, Total City Bonds. Rows for years 1898-1880.

INTEREST is payable by the Amer. Exchange Nat. Bank, N. Y. City.

STILLWATER.—Stillwater is situated in Washington County.

Table with columns: Years, Assessed Valuation (Real, Personal, Total), Tax Rate, Total City Bonds. Rows for years 1898-1880.

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.

Table with columns: Years, Assessed Valuation (Real, Personal, Total), Tax Rate, Total City Bonds. Rows for years 1898-1880.

INTEREST on the railroad aid bonds is payable at First National Bank, St. Paul; on the court house bonds at National Park Bank, N. Y.

TRACY.—W. O. MEISSER, City Treasurer.

Table with columns: Years, Assessed Valuation (Real, Personal, Total), Tax Rate, Total City Bonds. Rows for years 1898-1880.

WADENA.—A. MURRAY, Treasurer.

Table with columns: Years, Assessed Valuation (Real, Personal, Total), Tax Rate, Total City Bonds. Rows for years 1898-1880.

WELLS.—H. W. BUSCHO, Recorder.

Table with columns: Years, Assessed Valuation (Real, Personal, Total), Tax Rate, Total City Bonds. Rows for years 1898-1880.

INTEREST is payable at the Chemical National Bank, N. Y. City.

WINNEBAGO CITY.—E. C. MOULTON, Cl'k.

This township is in Faribault county. \$8,000 of 5 per cent electric-light bonds are (Oct. 1, 1898), being advertised for sale.

Table with columns: Years, Assessed Valuation (Real, Personal, Total), Tax Rate, Total City Bonds. Rows for years 1898-1880.

WINONA.—{ E. K. TARBELL, Mayor. L. D. FROST, City Recorder. This city is the county seat of Winona County.

Table with columns: Years, Assessed Valuation (Real, Personal, Total), Tax Rate, Total City Bonds. Rows for years 1898-1880.

INTEREST is payable at the Park National Bank, New York City.

WINONA COUNTY.—{ W. H. TOLLESON, Treas. HERMAN WEIBEL, Aud'r. County seat is Winona.

Table with columns: Years, Assessed Valuation (Real, Personal, Total), Tax Rate, Total City Bonds. Rows for years 1898-1880.

INTEREST is payable at the National Park Bank, N. Y.

State of Iowa.

DEBT, RESOURCES, &c.

Organized as a Territory (Act June 12, 1833) - 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. 1899) - 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 a bonded debt of only \$10,900, 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 Sept. 17, 1898, warrants to the amount of about \$400,000 were outstanding and the cash on hand amounted to \$55,000.

EQUALIZED VALUATION.—The equalized assessed valuation has been as follows in the years named:—

Table with columns: Lands, Personal Property, Railroads, Telephone & Telh. Cos., Total. Rows for years 1898-1870.

TAX RATE.—The State tax (per \$1,000) for 1898 was \$3.20.

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 absolutely 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.

POPULATION OF STATE.—The population of Iowa has been as follows in the years named:

Table with 4 columns: Year, Population, Year, Population. Rows: 1895 (2,058,069), 1890 (1,911,896), 1880 (1,624,615); 1870 (1,194,020), 1860 (674,913), 1850 (192,214), 1840 (43,112).

CITIES, COUNTIES AND TOWNS IN THE STATE OF IOWA.

BOONE SCHOOL DISTRICT.—

J. J. SNELL, Secretary. This district is in Boone County.

Table with 3 columns: When Due, Total debt, Refunding Bonds. Rows: 5s, J&J, \$27,000 (July 1, 1905); 5s, J&D, 13,000 (Dec. 15, 1901); Bonds optional 5 years from date.

INTEREST is payable in Boone and at the First Nat. Bank of Chicago.

BURLINGTON.—P. C. NAUMANN, Mayor.

Burlington is in Des Moines County.

Table with 4 columns: When Due, LOANS, When Due, LOANS. Rows: 5s, A&O, \$140,000 (Oct. 1, 1899); 5s, A&O, \$33,000 (Oct. 1, 1907); 4s, M&N, 50,000 (June 1, 1906); BURL. WATER CO. 1ST MORTGAGE BONDS, INTEREST ASSUMED—6s, M&N, \$164,000 (Nov. 1, 1902).

INTEREST on bonds is payable in New York at Chemical National Bank and in Burlington.

BONDED DEBT on Sept. 1, 1897, was \$263,000; floating debt, \$54,550; total debt, \$317,550; sinking fund, \$26,812; net debt, \$290,738. The water bonds are not included in the total bonded debt, as they are the obligations of a private company. The city, however, in return for use of water agrees to pay the interest on these bonds directly to the bondholder, and to pay \$2,000 yearly to a sinking fund for their redemption.

EQUALIZED VALUATION in 1897 of real estate was \$2,873,032; personal property, \$1,003,278; total, \$3,876,310; total tax rate (per \$1,000) in 1898 was \$66.10, including State tax, \$2.90, county tax, \$5.70; city tax, \$35.00; school tax, \$22.50. In the water district, which includes about one-half the city, the water tax (per \$1,000) is \$50.00. Property is assessed at "about 25 per cent of its actual value."

POPULATION in 1890 was 22,565; in 1880 it was 19,450; in 1897 (estimated), 26,000.

BURLINGTON INDEPENDENT SCHOOL DIST.—H. A. KELEY, Secretary.

Table with 3 columns: When Due, Sinking fund, Net debt. Rows: 5s, M&N, \$10,000 (July 1, 1906); 4 1/2s, M&N, \$16,000 (July 1, 1907); 4s, M&N, \$35,000 (Sept. 30, 1907); Bonded debt Aug. 15, '98, \$61,000.

CASS COUNTY.—T. W. BROWN, Treasurer.

County seat is Atlantic.

Table with 3 columns: When Due, Ass'd valuation, Tax valuation. Rows: 4 1/2s, J&J, \$45,000 (Jan. 1, 1916); Bonded debt Jan., 1898, \$45,000; Ass'd val't'n, real & RR. 4,774,842.

Real estate is assessed at one-third of its actual value and personal property at one quarter.

CEDAR RAPIDS.—

Table with 3 columns: When Due, Total debt, Refunding Bonds. Rows: 6s, A&O, \$4,000 (Apr. 1, 1900); 6s, M&N, \$2,000 (May 1, 1900); 5s, F&A, \$14,000 (Feb. 1, 1901); 4s, J&J, \$100,000 (July 1, 1916); Bonded debt Mar. 14, '98, \$120,000; Floating debt, 192,548.

INTEREST on \$100,000 of bonds due in 1916 is payable at the Farmers' Loan & Trust Co. of New York City; on remaining bonds at City Treasury.

TAX FREE.—All of the bonds issued by the city of Cedar Rapids are exempt from taxation.

CEDAR RAPIDS SCHOOL DISTRICT.—E. M. SCOTT, Treasurer.

Table with 3 columns: When Due, Total debt, Refunding Bonds. Rows: 4s, J&J, 73,000 (July 5, 1908); 5s, M&N, \$14,000 (May 2, 1901); 5s, M&N, \$10,000 (May 1, 1904); 4 1/2s, J&D, 45,000 (June 1, 1905); 4 1/2s, J&J, 5,000 (July 1, 1905).

INTEREST on the bonds of this school district is payable at the Treasurer's office.

CHARLES CITY.—

Charles City is in Floyd County.

Table with 3 columns: When Due, Total debt, Refunding Bonds. Rows: 5s, J&J, \$19,000 (July 1, 1907); 5s, \$10,000 (Subject to call at any time.); 1907; Interest payable in Charles City.

CHEROKEE CO.—J. H. SHELDON, Treasurer.

County seat is Cherokee. Bonds all optional.

Table with 3 columns: When Due, Ass'd valuation, Refunding Bonds. Rows: 5s, A&O, \$20,000 (Apr. 1, 1901); 5s, A&O, \$2,000 (Apr. 1, 1902); Total debt Jan. 1, 1898, \$22,000; Ass'd valuation, real, 3,442,175.

CLINTON.—Clinton is in Clinton County.

Table with 3 columns: Net debt, Tax valuation, Tax rate. Rows: Net debt (last returns), \$73,575; Tax valuation 1890, 1,900,000; Tax rate (per \$1,000), 65.00.

CLINTON SCHOOL DISTRICT.—C. C. COAN, Treas.

Table with 3 columns: When Due, Ass'd valuation, Refunding Bonds. Rows: 5s, J&D, \$10,000 (Subject to call at any time.); 5s, J&D, \$28,500 (Dec. 1, 1903); 5s, J&D, 10,000 (June 1, 1905); 4 1/2s M&N, \$50,000 (May 1, 1906); Bonded debt Jan. 1, '98, \$98,500; Tax valuation 1896, 2,456,140; Assessment bet. 1/5 & 1/3 actual value; Total tax (per \$1,000), \$68.00; Population 1897 (est.), 18,000.

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.—

Council Bluffs is in Pottawattamie County.

Table with 3 columns: Regular Bonded Debt, FIRE BONDS, LOANS OF 1878 and 1880, REFUNDING 1883, INTERSECTION IMPROV., Special assessment bonds. Rows: 6s, \$34,000 (1909); 6s, 36,500 (1910); 6s, 11,000 (1911); 6s, 7,500 (1912); 6s, 4,000 (1913); 6s, 10,500 (1914); 6s, 2,500 (1915); 4 1/2s, \$40,000 (1915); 6s, \$16,000 (1899); 6s, 7,400 (1900); 6s, 7,700 (1901); 6s, 3,300 (1904); 6s, 200 (1902-04).

INTEREST on all the bonds is payable in New York City at the National Park Bank; also at City Treasury.

TOTAL DEBT, ETC.—The subjoined statement shows Council Bluffs' total bonded municipal debt, the special debt.

Table with 4 columns: March 1, 1898, March 1, 1897, March 1, 1896, Total. Rows: Total bonded debt under 5 p. c. limit, \$101,400, \$101,400, \$140,400; Special bonds, 223,000, 262,000, 266,000; Special assessment bonds, 74,100, 101,500, 155,000.

Bonded debt, \$398,500, \$464,900, \$561,400. "The special bonds do not in any sense come under the 5 per cent Constitutional limit, their issue being in anticipation of a special levy, authorized by law, and being so issued the bondholders may compel the city to make a three-mill levy, and as long as the annual interest on these bonds does not exceed the proceeds of a three-mill levy, there can be no question as to their legality and perfect safety."—City report.

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. A tax levy of \$5.00 (per \$1,000) is made each year for water purposes.

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. Personal and railroad property is assessed every year, while real estate is assessed every two years only.

Table with 4 columns: Years, Real Estate, Personal Property, Railroads, Total. Rows: 1897, \$4,580,096; 1896, 5,000,000; 1894, 5,357,265; 1890, (partly est.), 4,475,159, 1,007,432, 433,006, 5,915,597; 1881, 2,266,802, 659,406, 149,325, 3,075,535.

**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 Kane Township and the city of Council Bluffs.  
**LOANS—** When Due.  
**FUNDING BONDS—**  
 5s, \$10,000.....Oct. 17, 1904  
 4½s, 40,000.....June 1, 1905  
 4½s, 25,000.....Mar. 15, 1907  
 4½s, 77,000.....June 1, 1907

**CRESTON.**—{ S. A. BREWSTER, City Clerk.  
 { SCOTT ARMSTRONG, Treasurer.  
 Creston is situated in Union County.  
**LOANS—** When Due.  
**REFUNDING BONDS—**  
 5s, F&A, \$17,000.....Apr. 1, 1917  
 Subject to call after Apr. 1, 1907  
 4½s, F&A, \$12,000.....Aug. 1, 1917  
 4s, 5,000.....1903  
 Subject to call after 1903.  
 4s, \$7,000.....1903  
 Subject to call.  
**SCHOOL BONDS—**  
 4½s, \$35,000.....  
**SCHOOL-HOUSE BONDS—**  
 4½s, \$5,000.....May 1, 1906  
 4½s, 5,000.....June 1, 1907  
 All bonds are subject to call.  
 Total debt Sept. 23, 1898 \$162,000  
 Assessed valuation 1898, 4,702,154  
 Real valuation (est.) \$18,000,000  
 Population 1898 (est.) 35,000

**DAVENPORT.**—{ GEO. T. BAKER, Mayor.  
 { A. J. SMITH, Clerk.  
 This city is in Scott County.  
**LOANS—** When Due.  
**REFUNDING BONDS—**  
 4½s, F&A, \$275,000.....1909-1910  
**IMPROV'T PAVING BONDS—**  
 6s, J&J, \$45,000.....1900  
 6s, J&J, 14,000.....1901  
 6s, J&J, 29,000.....1902  
 6s, A&O, 30,000.....1903  
**IMPROV'T SEWER BONDS—**  
 6s, var., \$31,000.....1900  
**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, \$2,000.....  
**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 August 15, 1898, was \$755,000; floating debt, \$133,724; total debt, \$888,724.  
**ASSESSED VALUATION.**—The total assessed valuation for 1898 was \$16,635,000 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.  
**LOANS—** When Due.  
**STREET IMP. & PAV'G BONDS—**  
 5s, M&S, \$30,000.....1904  
 (Subject to call).  
 5s, \$2,750.....1905  
**INTEREST** is payable by the City Treasurer and in New York.  
 Bonded debt Jan. 1, '98, \$689,099  
 Floating debt.....414,466  
 Total debt.....1,103,565  
 Ass'd valuation, real.....16,040,248  
 Ass'd valuation, pers'l. 7,937,818  
 Total valuation 1898.....23,978,066  
 Assessment about ¼ actual value.  
 Total tax rate (per M) '97.....\$11.00  
 Population in 1890 was.....30,311  
 Population in 1897 (est.).....43,500

**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 Aug. 1, 1898 \$125,000  
 Ass'd valuation, real.....10,181,255  
 Ass'd valuation, pers'l. 2,996,920  
**ASSESSED VALUATION, R.R.** \$609,370  
 Total valuation 1897.....13,787,545  
 Assessment about ¼ actual value.  
 Population in 1890 was.....49,848  
 Population in 1895 was.....60,117

**EMMET COUNTY.**—O. O. REFSSELL, 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** is payable at Estherville.  
**TOTAL DEBT** Feb. 1, 1898.. \$35,000  
 Sinking fund.....3,000  
 Net debt Feb. 1, 1898.....32,000  
 Assessed valuation, real, 1,623,112  
 Assessed valuation, RR.....65,325  
 Assessed valuation, pers'l. 207,352  
 Total valuation 1897.....1,895,789  
 Assessment is ¼ actual value.  
 Total tax (per \$1,000) '96.....\$16.90  
 Population in 1890 was.....4,274  
 Population in 1895 was.....7,611

**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.....316,456  
 Assessed valuation, RR.....32,670  
 Total valuation 1897.....1,357,196  
 Total valuation 1897.....1,387,000  
 Assessment is ¼ 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—**  
 4½s, \$120,000.....July 1, 1917  
 Subject to call after 1902.  
 4s, \$35,000.....  
 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.....\$18,000  
 Tax valuation, real.....226,086  
 Tax valuation, personal. \$145,016  
 Total valuation, 1895..... 371,102  
 Assessment about ¼ 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—**  
 4½s, \$12,000.....1903-09-10  
 (\$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—**  
 4½s, 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'nds (not incl.) 35,349  
 Cash on hand.....16,000  
 Tax valuation 1897.....2,316,250  
 Asses'm'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., \$66,000.....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, pers'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 (per \$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.

**KNOXVILLE SCHOOL DISTRICT.**—T. G. GILSON, Secretary.  
 This district is in Marion County.  
 Bonded debt Apr. 1, '98...\$27,000  
 Cash on hand.....6,000  
 Net debt Apr. 1, 1898... 21,000  
 Assessed valuation 1898. 710,000  
 Assessed valuation, pers'l. \$200,000  
 Total valuation 1897.....\$200,000  
 City tax rate (per \$1,000).....\$20.00  
 City tax (per \$1,000)..... 18.00  
 Population in 1898 was.....3,500

**LEE COUNTY.**—WM. F. KIEL, Treasurer.  
 County seat is Fort Madison.  
**LOANS—** When Due.  
**COMPROMISE BONDS—**  
 4½s, 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  
 Asses. valuat'n, pers'l. 1,698,383  
 Total valuation 1897... 9,887,014  
 Assessment about ¼ actual value.  
 State & Co. tax (per M) '97. \$16.10  
 Population 1890 was.....37,715  
 Population in 1896 was....39,528

**MARION INDEPENDENT SCHOOL DISTRICT—LINN COUNTY.**  
 Includes City of Marion and surrounding territory.  
**LOANS—** When Due.  
**REFUNDING BONDS—**  
 4½s, 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.).....5,000

**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 REP'D'G BONDS—**  
 4½s, 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 valua'n 1896 (actual) 1,660,000  
 Assessment is ¼ actual value.  
 Total tax (per \$1,000) '96. \$56.50  
 Population 1890..... 8,914  
 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. 1, 1898... \$37,800  
 Sinking fund.....\$5,450  
 Net debt Jan. 1, 1898... 32,350  
 Total valuation 1897.....1,080,463  
 Population in 1890 was.....4,007  
 Population in 1898 (est.)...7,500  
**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. Tax valuation, real....\$2,187,120  
**REFUNDING BONDS—** 970,160  
 4<sup>1</sup>/<sub>2</sub>s, A.&O., \$300,000... 1899-1919 Tax valuation, personal... 3,201,850  
 (\$7,500 due semi-an Ap.1 & Oct.1) Total valuation, 1896... 3,201,850  
 Interest is paid in New York. Assessment about 1/3 actual value.  
 Bonded debt Jan. 1, '98. \$337,600 Total tax (per \$1,000), '96... \$50.00  
 Sinking fund..... 37,600 City tax (per \$1,000)..... 25.00  
 Net debt Jan. 1, 1898.... 300,000 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. Assessed valuat'n, pers'l \$443,842  
**REFUNDING BONDS—** 411,599  
 4s, M.&S, \$117,000. Sept. 15, 1913 Assessed valuation RR... 3,739,779  
 Subject to call after 5 years. Total valuation 1897... 3,739,779  
 Interest payable at County Treas. Assessment not over 1/3 actual value.  
 Total debt Jan. 1, 1898... \$117,000 Total tax (per \$1,000) '93... \$12.00  
 Assessed valuat'n, real... 2,884,338 Population in 1890 was.... 13,060  
 Population in 1895 was.... 15,609  
**TAX FREE.**—The county's bonds are exempt from taxation.

**OTTUMWA.**—{ T. J. PHILLIPS, Mayor.  
W. A. STEVENS, Auditor.

Ottumwa is in Wapello County.  
**LOANS—** When Due. **REFUNDING BONDS—(1897)—**  
**FUNDING BONDS—1897—** 4<sup>1</sup>/<sub>2</sub>s, \$35,000... Mch. 1, 1917  
 Optional after 1912. Bonded debt Apr. 1, '98... \$174,467  
**PAYING BONDS—** Floating debt..... 2,225  
 6s, J.&D, \$22,600... Dec. 1, 1900 Total debt Apr. 1, '98... 176,929  
 6s, M.&S, 4,867... Mch. 10, 1899 Tax valuation 1897... 3,730,750  
**RAILROAD AID BONDS—** Assessment about 1/3 actual value.  
 4s, A.&O, \$15,000... 1899-1903 Total tax (per \$1,000) '97... \$50.00  
 (\$3,000 due yearly on Oct. 5.) Population 1890..... 14,001  
 4s, F.&A, \$34,000... Feb. 10, 1906 Population 1898 (est.)... 20,000  
 The street paving bonds mentioned above are a special lien against abutting property.

**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.**—W. M. ARND, Treas.

County seat is Council Bluffs  
**LOANS—** When Due. Assessed valuat'n, real. \$9,882,913  
**REFUNDING BONDS—** Assessed val., personal. 1,697,541  
 4<sup>1</sup>/<sub>2</sub>s, M.&N, \$30,000... 1901-'02-'03 Assessed val., railroads 1,424,026  
 \$10,000 yearly on May 1. Total valuation 1898... 13,004,480  
 4<sup>1</sup>/<sub>2</sub>s, M.&N, \$40,000... 1904-'05 Assessment is 1/3 actual value.  
 \$20,000 yearly on May 1. Total tax (per \$1,000) '98... \$15.80  
 Bonded debt Feb. 17, 1898. \$70,000 Population 1897 (est.)... 45,000

**RED OAK.**—Red Oak is situated in Montgomery County.

**LOANS—** When Due. **LOANS—** When Due.  
**HIGH SCHOOL BONDS—** **WATER W. BONDS—(Cont.)—**  
 4<sup>1</sup>/<sub>2</sub>s, \$15,000... 1908 5s, J.&J, \$14,000... Jan. 1, 1914  
 \$5,000 optional any time. Subject to call after Jan. 1, 1904  
 \$10,000 optional after 1903. Total debt Feb. 1, 1896... \$34,000  
**REFUNDING BONDS—** Total valuation 1895... 685,877  
 4s, \$17,000... 1908 Assessment is 1/3 actual value.  
 Subject to call 1903. Total tax (per \$1,000)... \$56.20  
**WATER WORKS BONDS—** Population in 1890 was.... 3,321  
 5s, J.&D, \$20,000... June 15, 1901 Population in 1895 (est.)... 4,221  
 Subject to call at any time.

**INTEREST** on the bonds due in 1901 is payable at the Chemical National Bank, N. Y.; on those due in 1914 by N. W. Harris & Co., N. Y.

**SHELDON SCHOOL DIST.**—O'Brien County.

**LOANS—** When due. Tax valuation 1896 abt... \$400,000  
**BUILDING BONDS—** Assessment is 1/5 actual value.  
 5s, A.&O, \$25,000... 10 years Total tax (per \$1,000)... \$68.00  
 Subject to call. Population 1896 (estimated) 3,000  
 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.

Sioux City is situated in Woodbury County.  
**LOANS—** When Due. 4<sup>1</sup>/<sub>2</sub>s, \$40,100... 1916  
**REFUNDING BONDS—** Subject to call after 1906.  
 6s, \$95,000... May 1, 1906 4<sup>1</sup>/<sub>2</sub>s, 159,900... 1920  
 Subject to call at any time. **IMPROVEMENT BONDS—**  
 5s, 125,000... Nov. 1, 1915 6s, \$46,000...  
 4<sup>1</sup>/<sub>2</sub>s, 375,000... May 1, 1906 (\$25,000 yearly) to 1920

**ASSUMED INDEBTEDNESS (NOT CITY OBLIGATIONS.)**

**LIBRARY BONDS—** **WATER BONDS—**  
 6s, \$80,000... July 1, 1901 6s, \$69,000... May 1, 1904  
 Subject to call \$20,000 yearly. Subject to call in part.  
**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. In 1898 the total tax rate (per \$1,000) was \$65.00.

**POPULATION.**—In 1890 it was 37,806; in 1897 (estimated) 40,000.

**SIoux CITY INDEPENDENT SCHOOL DISTRICT.**—  
R. M. DOTT, Secretary.

Total debt April 6, 1898. \$342,000 Assessment about 1/3 actual value.  
 Cash on hand..... 50,174 Population in 1898 (est.)... 30,000  
 Assessed valuat'n 1898. 5,910,988

**WAPELLO CO.**—JOHN H. SPRY, Treasurer.

County seat is Ottumwa.  
**LOANS—** When Due. **FUNDING BONDS—**  
**COURT HOUSE BONDS—** 4<sup>1</sup>/<sub>2</sub>s, \$20,000... 1904 to 1907  
 5s, J.&J, \$45,000... July 1, 1899 (\$5,000 yearly on Oct. 1.)  
 (\$15,000 due y'ly) to July 1, 1901 4<sup>1</sup>/<sub>2</sub>s, \$14,000... 1908-1909  
**REFUNDING BONDS—** (\$7,000 yearly on Oct. 1.)  
 4<sup>1</sup>/<sub>2</sub>s, A.&O, \$62,000. Party'rly Oct. 1. Bonded debt..... \$149,000  
 \$12,000 in 1899, \$10,000 in 1900, Floating debt..... 5,000  
 (and \$20,000 in 1901 and 1902.) Total debt Aug. 1, 1898... 154,000

Sinking fund..... \$5,000 State tax (per \$1,000) 1897... \$2.90  
 Net debt Aug. 1, 1898... 149,000 County tax (per \$1,000) '97... 4.00  
 Total valuation 1897... 7,896,037 Population in 1890 was.... 30,426  
 Assessment about 1/3 actual value. Population in 1897 (est.)... 33,500

**WATERLOO.**—{ J. M. GROAT, Mayor.  
H. C. SCHULTZ, City Clerk.

County seat of Black Hawk County.  
**LOANS—** When Due. Total debt Aug. 20, '97... \$61,000  
**FUNDING & REFUNDING BONDS—** Tax valuation, real.... 1,687,000  
 4<sup>1</sup>/<sub>2</sub>s, \$59,000... May 1, 1917 Tax valuation, personal... 130,000  
 Subject to call after 1902-'07-'12. Total valuation, 1897... 1,817,000  
 Interest at Nat. Park Bank, N. Y. C. Asses't is about 1/4 actual value.  
 Bonded debt Aug. 20, '98. \$59,000 Tot. tax (p. \$1,000), '97... \$55.40  
 Floating debt..... 2,000 Popula'n in 1897 (est.)... 10,000

**WEBSTER CITY.**—This city is the county seat of Hamilton County.

**LOANS—** When Due. Floating debt ..... \$4,000  
**ELECTRIC LIGHT BONDS—** Total debt Aug. 20, 1898... 42,000  
 6s, J.&D, \$10,000... Sinking fund assets..... 700  
**CONSOLIDATED AND FUNDING** Net debt Aug. 20, 1895... 41,300  
**BONDS—** Assessed valuation 1897... 842,000  
 6s, J.&D, \$13,000... Assessment about 1/3 actual value  
 5s, M.&N, 15,000... Nov. 1, 1912 Total tax (per \$1,000) '97... \$56.33  
 Interest payable in N. Y. City. Population 1890..... 2,829  
 Bonded debt Aug. 20, '98. \$38,000 Population 1898 (est.)... 5,509

**WEBSTER CO.**—J. F. FORD, Auditor.

County seat is Fort Dodge.  
 Bond'd debt Jan. 1, 1898... \$54,000 Total valuation 1897... \$6,595,070  
 County has no floating debt. Assessment is 1/4 actual value.  
 Assessed valuat'n, real \$5,043,013 Total tax (per \$1,000), '96... \$14.00  
 Assessed val., person'l. 862,104 Population in 1890 was.... 21,582  
 Assessed val., railroads 689,953 Population 1896 (est.)... 27,000

**WOODBURY CO.**—J. A. MAGOUN, JR., Treas.

County seat is Sioux City.  
**LOANS—** When Due. Net debt Aug. 15, 1897... \$613,805  
**FUNDING BONDS—** Assessed valuat'n, real. 8,348,779  
 5s, \$38,000... July 1, 1901 A-ssessed val., personal. 1,781,397  
 4<sup>1</sup>/<sub>2</sub>s, J & D, 238,000... June 15, '05 Assessed val., railroads. 605,788  
 4<sup>1</sup>/<sub>2</sub>s, 65,000... July 1, 1906 Total valuation 1897... 10,735,964  
 4<sup>1</sup>/<sub>2</sub>s, 125,000... July 1, 1908 Assessment is 1/3 actual value.  
 Bonded debt Aug. 15, '98. \$466,000 State & Co. tax (per M), '98... \$17.80  
 Floating debt 167,805 Population 1890 was.... 55,632  
 Total debt Aug. 15, 1898... 633,805 Population 1880 was.... 14,996  
 Sinking fund..... 20,000 Population 1897 (est.)... 60,000

**INTEREST** on the 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:

LOANS—	When Due.	Cert's of indebt. to State fund—
STATE FUNDING 5-20s—		SCHOOL FUND:
3 <sup>1</sup> / <sub>2</sub> s, J.&J, \$127,000... Mar. 1, 1907		6 p. c., July 1, \$2,909,000.. 1911
Subject to call at any time.		5 p. c., semi-an., 231,000..
3 <sup>1</sup> / <sub>2</sub> s, J.&J, \$436,000... July 1, 1907		Total.....\$3,140,000..
Subject to call at any time.		SEMINARY FUND:
3 <sup>1</sup> / <sub>2</sub> s, J.&J, \$700,000... Oct. 1, 1907		6 p. c., Jan. 1, \$122,000.... 1911
Subject to call at any time.		5 p. c., J.&J, 460,881....
3 <sup>1</sup> / <sub>2</sub> s, J.&J, \$2,937,000 Jan. 1, 1908		5 p. c., J.&J, 646,958.... 1941
Subject to call at any time.		Total....\$1,229,839

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

**INTEREST** is payable at the Amer. Exchange Nat. Bank, N. Y. City

**TOTAL DEBT, Etc.**—The subjoined statement shows Missouri's total debt on dates named.

	Apr. 1, 1898.	Jan., 1897.	Jan., 1896.
Total bonded debt.....	\$4,200,000	\$5,000,000	\$5,434,000
School & sem'ry certifie's	4,369,839	4,369,839	4,338,958
Total debt.....	\$8,569,839	\$9,369,839	\$9,772,958

Under a provision of the State Constitution at least \$250,000 of State indebtedness must be retired annually. The total debt, including accrued interest, &c., on Jan. 1, 1865, was \$36,094,908.

**ASSESSED VALUATION.**—The State's assessed valuation (about one-fourth actual value) and tax rate have been as follows. This valuation does not include valuation of machinery, tools, merchandise, etc., as taxed on "merchants' and manufacturers' tax books," which amounted in 1896 to \$54,196,182.

Years.	Assessed Valuation.	Tax Rate.	Years.	Assessed Valuation.	Tax Rate.
1897	\$1,053,792,873	\$2.50	1888	\$738,421,083	\$4.00
1896	1,021,993,628	2.50	1885	684,446,002	4.00
1895	1,005,099,768	2.50	1880	532,692,043	4.00
1894	994,589,787	2.50	1875	556,444,456	4.50
1893	919,750,730	2.50	1870	559,082,559	5.00
1892	911,791,179	2.50	1865	262,354,932	.....
1891	877,722,779	3.00	1863	198,602,216	.....
1890	805,668,844	3.00	1860	296,552,806	.....
1889	756,283,894	3.00			

**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.

1890	2,679,184	1860	1,182,012	1830	140,455
1880	2,168,380	1850	682,044	1820	66,557
1870	1,721,295	1840	383,702	1810	19,783

The proportion of the colored population was 6.70 per cent in 1880 and 5.75 per cent in 1890. In number blacks were 90,440 in 1850; 418,503 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.

LOANS—	When Due.	Total debt Feb. 15, 1898.
COURT HOUSE & JAIL BONDS—		\$105,000
5s, \$50,000.....	1902	Taxable wealth 1896... 5,272,706
REFUNDING BONDS—		Assessment is 1/2 actual value.
5s, A&O, \$55,000.....	Apr. 3, 1913	State & Co. tax (per M.) '97... \$9.50
Subject to call at any time.		Population in 1890 was... 17,417
Interest payable by St. L. Nat. Bk.		Population in 1880 was... 15,190
		Population in 1894 (est.)... 21,000

**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.

LOANS—	When Due.	Tax valuation, pers'l...
REFUNDING BONDS—		\$1,075,139
5s, Feb., \$287,500.....	July 1, 1912	Total valuation 1897... 3,260,764
Subject to call after July 1, 1902		Assessment is 3/4 actual value.
Total debt Feb. 1, 1898..	\$287,500	Total tax (per \$1,000) '97... \$18.40
Tax valuation, real.....	2,185,625	Population 1890 was... 14,973
Interest is payable in St. Louis at National Bank of Commerce.		Population 1896 (est.)... 18,500

**BLOOMINGTON.**—This township is in Buchanan Co.

LOANS—	When Due.	Bonded debt Jan., 1898..
REFUNDING BONDS—		\$35,000
5s, \$35,000.....	1900-'15	Taxable wealth 1896... 300,000
		Population in 1890 was... 1,357

**BLUE.**—THOS. F. BRADY, County Treasurer.  
This township is in Jackson County.

LOANS—	When Due.	Total debt Mar. 1, 1898..
RR. AID \$1,000 BONDS—		\$100,000
7s, J&J, \$100,000.....	July 1, 1903	Tax valuation 1898... 4,917,997
Interest payable in New York at American Exchange Nat. Bank.		Population in 1890 was... 10,533
INTEREST at Ninth National Bank, New York City.		

**BUCHANAN CO.**—R. M. NASH, Clerk.  
The county seat is St. Joseph.

LOANS.	When due.	Assessed valu'n, real.
COMPROMISE R. R. BONDS—		\$19,834,070
5&6s, Aug. 1, \$354,300. Aug. 1, 1901		Assessed valu'n, pers'l... 4,422,950
Interest payable in New York at American Exchange Nat. Bank.		Total valuation 1897... 24,257,020
Total debt Apr. 1, 1897. \$354,300		Assessment is 1/2 actual value.
Sinking fund..... 30,000		Total tax (per \$1,000) '96... \$12.50
Net debt Apr. 1, 1897.. 324,300		Population in 1890 was... 70,100
		Population in 1880 was... 49,792
		Population in 1898 (est.)... 80,000
TAX FREE.—Bonds issued by this county are exempt from taxation		

**BUFFALO.**—This is a township in Pike County.

LOANS—	When Due.	Valuation, etc.—
REFUNDING BONDS—		Total debt Jan. 1, 1898.. \$50,500
5s, Jan., \$12,500.....	Jan. 1, 1909	Taxable wealth 1896... 2,186,530
5s, Jan., 38,000.....	Jan. 1, 1909	Population 1890 was... 7,889
All b'ds optional after Jan. 1, 1899		Population 1880 was... 7,493
INTEREST is payable by the Merchants' Nat. Bank, St. Louis, Mo.		

**BUTLER COUNTY.**—W. B. ADAMS, Treas.  
County seat is Poplar Bluff.

LOANS—	When Due.	COURT HOUSE BONDS—
REDEMPTION BONDS—		6s, F&A, \$7,900.....
6s, Oct., \$17,200.....	1900	Feb. 1, 1907
Subject to call.		Bonded debt July 1, 1897.. \$35,200
REFUNDING BONDS—		Taxable wealth 1897.. \$2,894,914
5s, Mar., \$30,000.....	Mar. 1, 1920	Assessment about 3/4 actual value.
Bonds optional after 1900.		State & Co. tax (per \$1,000) \$12.50
		Population in 1890 was... 10,164

**CALLAWAY CO.**—J. L. MAUGHS, Treas.  
The county seat is Fulton.

LOANS.	When due.	Net debt Sept. 15, 1898..
* REFUNDING RR. BONDS—		\$228,500
5s, Aug., \$33,500.....	Aug. 1, 1907	Assessed valu'n, real... 4,052,970
Subject to call at any time.		Assessed valu'n, pers'l... 1,855,920
4s, M&N, \$150,000.....	1917	Total valuation 1898... 5,908,890
(\$100,000 subject to call after 1902; balance after 1904.)		Assess'm't abt. 50 p. c. actual value.
Total debt Sept. 15, 1898. \$233,500		Total tax (per \$1,000) \$16.70
Sinking fund..... 5,000		Population in 1890 was... 25,131
* 5 bonds of \$500 each; the remainder \$1,000 each.		Population in 1895 (est.)... 27,000
INTEREST on the 5s is payable at Nat. Bk. of Commerce, N. Y., and Fulton, Mo.; on the 4s at the Union Trust Co., St. Louis, Mo.		

**CALUMET.**—This is a township in Pike County.

LOANS—	When Due.	Total debt Apr. 1, 1898..
REFUNDING BONDS—		\$91,500
5s, Feb. \$61,500.....	Jan. 1, 1909	Taxable wealth '97 (abt) 2,225,000
Subject to call.		Population in 1890 was... 4,096
4s, \$30,000.....	Apr. 1, 1928	Population in 1898... 6,000
(Subject to call 1908.)		
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.

LOANS—	When Due.	Bonded debt Mar., 1898..
REFUNDING BONDS—		\$58,000
5s, \$50,000.....	Nov. 19, 1917	Sinking fund... 17,000
Subject to call Nov. 19, 1907		Net debt Mar., 1898... 41,000
5s, \$8,000.....	Dec. 2, 1919	Taxable wealth 1896... 835,773
Subject to call Dec. 2, 1909		Population in 1890 was... 1,713
		Population in 1880 was... 1,460

**CAPE GIRARDEAU.**—{ WM. H. COERVER, Mayor.  
  { G. E. CHAPPELL, Clerk.  
This city is in Cape Girardeau County.

LOANS—	When Due.	Net debt Jan. 1, 1897....
FUNDING—		\$77,000
5s, M&S, \$49,000.....	Mch. 1, 1910	Tax valuation, real... 713,610
Subject to call in 1900 & 1905		Tax valuation, personal... 195,425
NORMAL SCHOOL—		Total valuation 1896... 909,035
8s, J&J, \$42,000.....	Jan. 1, 1905	Assessment is 3/4 actual value.
Subject to call.		Total tax (per 1,000)... \$30.50
Total debt Jan. 1, 1897.. \$91,000		Population in 1890 was... 4,297
Sinking fund..... 14,000		Population in 1880 was... 3,889
		Population 1897 (estimated) 5,000

INTEREST on the funding bonds is payable at New York; on the Normal School bonds at St. Louis, Mo.  
**CAPE GIRARDEAU SCHOOL DISTRICT.**—G. E. CHAPPELL, Sec.  
 5s, J&J, \$7,000.....July 1, 1910 | Tax valuation 1896...\$1,000,000  
 Subject to call at any time. | Assessment is abt. 2½ actual value.  
 Total debt Feb. 1, 1897.....\$7,000 | Tax rate per \$1,000 .....\$5'00

**CAPE GIRARDEAU.**—D. A. DRUM, Co. Treas.  
 This township is in Cape Girardeau County.  
**LOANS—** When Due. Bonded debt Feb. 18, '98 \$152,000  
**COMPROMISE RR. BONDS:** Taxable wealth 1896...1,366,540  
 4s-5s, May, \$144,000 May 1, 1909 | Assessment about 2-5 actual value.  
 Subject to call. | Total tax per \$1,000 '97....\$12'00  
 4 per cent before 1899—after 5. | Population in 1890 was.....6,014  
 Interest is payable at St. Louis. | Population in 1880 was.....5,791

**CARTHAGE.**—{GEO. C. HOWENSTEIN, Mayor.  
 {R. LUNDY, Clerk.  
 This city is in Jasper County.  
**LOANS—** When Due. Interest is payable at St. Louis.  
**COURT HOUSE BONDS—** Bonded debt Aug. 1, 1898...\$52,500  
 5s, F&A, \$13,500.....Aug. 1, 1911 | Tax valuation, real.....1,613,160  
 Subject to call at any time. | Tax valuation, personal...740,234  
**FUNDING BONDS—** Total valuation 1898...2,353,394  
 5s, M&N, \$14,000....May 10, 1900 | Assessment about ½ actual value.  
**REP'D'G COURT HOUSE BONDS—** Total tax (per \$1,000) '98...\$27'50  
 4s, F&A...25,000....Aug. 1, 1911 | Population in 1890 was.....7,981  
 (Optional, \$3,000 yearly after 1903 | Population 1898 (local est.)...12,000  
 and \$10,000 after 1908.)

**CASS COUNTY.**—T. T. MAXWELL, Clerk.  
 The county seat is Harrisonville.  
**LOANS—** When Due. Assessed val'n, real...\$6,121,406  
**REFUNDING BONDS—** Assessed val'n, pers'n'l. 1,792,008  
 5s, April, \$250,000....Apr. 1, 1909 | Total valuation 1897...7,918,414  
 Subject to call after Apr. 1, 1899 | Assessment is ½ actual value.  
 4s, Jan., \$420,600....Jan. 1, 1913 | Total tax (per \$1,000).....\$24'00  
 subject to call. | Population in 1890 was.....23,301  
**Comp'd debt Feb. 15, '98** \$670,600 | Population in 1880 was.....22,431  
**Sinking fund.....75,000** | 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. Bonded debt Jan., 1898...\$50,000  
**REDEMPTION BONDS—** Tax valuation 1896.....1,167,000  
 5s, Feb. 1, \$50,000, Feb. 1, 1909-'19 | Assessment about 2½ actual value.  
 Subject to call at any time. | Population in 1890 was.....3,654  
 INTEREST payable at National Bank of Commerce, New York.

**CHILLICOTHE.**—{J. HIRSCH, Mayor.  
 {F. H. SPARLING, Clerk.  
 This city is in Livingston County.  
**LOANS—** When Due. Sinking fund.....\$15,500  
**BUILDING AND PAVING BONDS—** Net debt Jan. 1, 1898.....44,500  
 5s, semi-an., \$30,000 July 23, 1911 | Tax valuation 1896.....2,130,000  
 Subject to call at any time. | Assessment is ½ actual value.  
**SCHOOL BONDS—** Total tax (per \$1,000).....\$29'50  
 6s, .....\$25,000..... | Population in 1890 was.....5,717  
 Subject to call at any time. | Population in 1880 was.....4,078  
 Interest payable at City Treasury. | Population 1896 (city census) 7,500  
 Total debt Jan. 1, 1898...\$55,000

**CLARK CO.**—A. C. THOMPSON, Treasurer.  
 The county seat is Kahoka.  
**LOANS—** When Due. Total debt Mar. 20, 1898 \$204,500  
**COMPROMISE RR. BONDS—** Tax valuation, real.....2,780,432  
 4½s, Aug., \$61,000....Aug. 10, 1905 | Tax valuation, personal...874,648  
 (½ subject to call 1908; ½, 1913) | Total valuation 1896...3,655,080  
 6s, Apr., 93,500....Apr. 1, 1901 | Assessed valuation 1897, 4,329,910  
 Subject to call. | Taxable wealth 1896....4,363,540  
 6s, Jan., \$50,000....Jan. 1, 1915 | Population in 1890 was.....15,126  
 Subject to call Jan. 1, 1905  
 INTEREST on 6s is payable in New York at Nat. Bank of Commerce

**CLINTON COUNTY.**—J. P. LEWIS, Clerk.  
 County seat is Plattsburg.  
**LOANS—** When Due. Total debt Feb. 1, 1898. \$65,000  
**COURT HOUSE AND JAIL, 1896—** Tax valuation 1897.....7,275,275  
 5s, J&J, \$15,000....Jan. 1, 1906 | Real valuation.....2,172,725  
 Subject to call after Jan. 1, 1901 | Tax rate (per \$1,000) 1897...\$7'50  
**RAILROAD AID BONDS—** Bonds are exempt from taxation.  
 6s, July 8, \$15,000....July 8, 1905 | Population in 1890 was.....17,138  
 Subject to call at any time. | Population in 1880 was.....16,073  
 Interest payable in Plattsburg. | Population in 1898 (est.)...21,000

**COLE COUNTY.**—F. W. ROER, County Clerk.  
 The county seat is Jefferson City.  
**LOANS.** When due. Interest payable at Jefferson City.  
**FUNDING BONDS—** Bond'd debt Jan. 1, 1898. \$101,000  
 5s, Jan., \$16,000....Jan. 1, 1908 | Sinking fund.....6,000  
 Subject to call after 1903. | Net debt Jan. 1, 1898...95,000  
**COURT HOUSE BONDS—** Assessed valuation 1897, 5,315,000  
 4s, J&D, \$60,000....June 1, 1916 | Assessment about ¼ actual value.  
 Optional after 1906. | State & Co. tax (per \$1,000) \$9'00  
**REFUNDING BONDS—** Population in 1890 was.....17,281  
 4s, .....\$25,000....Jan. 1, 1918 | Population in 1880 was.....15,515  
 Subject to call after 1908. | Population in 1897 (est.)...23,000

**CUIVRE.**—EDW. BIGGS, Clerk.  
 This township is in Pike County.  
**LOANS—** When Due. Bonded debt July 1, 1898 \$21,000  
**RAILROAD BONDS—** Tax valuation 1898.....1,214,510  
 5s, Feb., \$21,000....Oct. 1, 1907 | Total tax (per \$1,000) '98...\$16'50  
 (Subject to call at any time.) | Population in 1890 was.....4,009  
 | Population in 1880 was.....3,643

**DADE COUNTY.**—The county seat is Greenfield.  
**LOANS.** When due. Bonded debt July 1, '96...\$277,000  
**COMPROMISE RR. BONDS—** Taxable wealth 1897...4,123,575  
 5s, Apr. 1, \$35,000....June 1, 1914 | Population in 1890 was.....17,526  
 Subj. to call after June 1, 1899 | Population 1896 (est.) over 21,000  
 5s, Apr. 1, \$242,000....June 1, 1914  
 Subject to call after 1904  
 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. Taxable wealth 1896...\$1,786,132  
**RAILROAD AID BONDS—** Population in 1890 was.....12,647  
 10s, J&J, \$81,000..... |  
 7s, J&J, 148,000.....

**FRANKLIN CO.**—{AUGUST BAUR, Treasurer.  
 {HERMAN WIESEL, Clerk.  
 County seat is Union.  
**LOANS—** When Due. Assessed valuat'n 1898. \$6,102,981  
**COMPROMISE ROAD BONDS—** Assessment is ½ actual value.  
 6s, Feb., \$199,000....Feb. 1, 1901 | State & co. tax (per M.) '98...\$11'50  
 Bonded debt July 1, '98...\$200,000 | Population in 1890 was.....28,056  
 Sinking fund.....89,700 | Population in 1890 (est.)...33,000  
 Net debt July 1, 1898...110,300

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. Floating debt.....\$2,000  
**WATER & LIGHT BONDS—** Total debt Jan. 1, 1898...29,500  
 4½s, J&D, \$25,000. Dec. 27, 1917 | Assessed valuation 1897...687,783  
 Optional after 1902 | Population in 1890 was.....1,480  
 Bonded debt Jan. 1, 1898. \$27,500 | 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. Valuation, etc.—  
**COMPROMISE BONDS—** Bonded debt Apr. 1, '98...\$162,000  
 5s, Feb. 1, \$150,000. Nov. 1, 1917 | Taxable wealth 1896...1,940,008  
 Subject to call after Nov. 1, 1907 | Assessment about ½ actual value.  
 5s, Feb. 1, \$12,000. Feb. 1, 1909 | Tax rate (per \$1,000) '93...\$16'10  
 Subject to call after Feb. 1, 1899 | Population in 1890 was.....3,169  
 Int. at Nat. Bank of Republic, N. Y. | Population in 1880 was.....3,038

**GREENE COUNTY.**—J. L. CARSON, Treas'r.  
 County seat is Springfield.  
**LOANS—** When Due. Total valuation 1895...\$14,176,107  
**FUNDING BONDS—** Taxable wealth 1896...12,168,273  
 5s, Aug. 1, \$300,000....1902-1907 | Assessment about ½ actual value.  
 (Part due every 5 years on Aug. 1) | State & Co. tax (p. \$1,000) '96. \$9'50  
 Total debt April 1, 1898...\$325,000 | Population in 1890 was.....48,616  
 Tax valuation, real...\$12,055,107 | Population in 1880 was.....28,801  
 Tax valuation, pers'al. 2,121,000 | Population 1896 about...56,900  
 INTEREST on the 5 per cent bonds is payable at the Merchants Laclede National Bank, St. Louis.

**GRUNDY CO.**—County seat is Trenton.  
**LOANS—** When Due. Tax valuation, person'l. \$1,459,722  
**REFUNDING BONDS—** Total valuation 1897...5,848,950  
 5s, July 1, \$80,000....1908-10 | Assessment about ½ actual value.  
 (Subject to call) | Tax rate (per \$1,000).....\$5'50  
 Bonded debt July 1, '96. \$115,000 | Population in 1890 was.....17,876  
 Tax valuation, real...3,687,985 | Population in 1880 was.....15,185  
 INTEREST is payable at the Nat. Bank of Commerce, N. Y. City.

**HANNIBAL.**—{F. W. O'BRIEN, Mayor.  
 {C. F. SHEPHERD, Clerk.  
 Hannibal is situated in Marion County.  
**LOANS—** When Due. Sinking fund.....\$24,000  
**ELECTRIC LIGHT—** Net debt Feb. 1, 1898...41,100  
 6s, April, \$8,000....Apr. 15, 1899 | Tax valuation 1896...4,000,000  
 (\$1,000 due y'ly) on Apr. 15, 1906 | Assessment about ½ actual value.  
 5s, J&J, \$17,000....July 30, 1912 | State tax (per \$1,000).....\$2'50  
 Subject to call at any time. | County tax (per \$1,000)...3'00  
 4½s, .....\$8,000.....1917 | City tax (per \$1,000).....6'50  
 Subject to call after 1907. | Average school tax.....10'00  
**SEWER BONDS—** Population in 1890 was.....12,857  
 5s, M&S, \$16,000....Mar. 1, 1910 | Population 1895 (estimated) 15,000  
 Subject to call at any time. | **HANNIBAL SCHOOL DISTRICT—**  
 Interest is payable at Hannibal. | 6s, \$20,000.....1900  
 Total debt Feb. 1, 1898...\$65,100

**HENRY CO.**—WILLIAM M. DUNCAN, Treasurer.  
 The county seat is Clinton.  
**LOANS—** When Due. 4s, \$117,000.....  
**COURT HOUSE BONDS—** Total debt Feb. 1, 1898...\$555,000  
 5s, M&S, \$46,000....Mar. 1, 1912 | Tax valuation, 1897...6,952,639  
 Subject to call at any time. | Assessment is ½ actual value.  
**REFUNDING—** State tax (per \$1,000) '95...\$2'50  
 5s, July, \$186,500....July 1, 1907 | County tax (per \$1,000).....7'70  
 Subject to call at any time. | Average school tax.....5'15  
 5s, May, \$21,500....May 1, 1908 | Population in 1890 was.....28,235  
 Subject to call at any time. | Population in 1880 was...23,906  
 4½s, \$180,000....Sept. 1, 1915  
 Subject to call after Sept 1, 1905

INTEREST on the Court House bonds is payable at the County Treasurer's office; on the 4½ 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. Sinking fund.....\$550  
**ELECTRIC-LIGHT BONDS—** Net debt Jan. 5, 1898...23,950  
 6s, gold, \$14,000.....1913 | Assessed valuation, real...310,000  
**CITY-HALL BONDS—** Assessed valuation, pea'l. 152,115  
 5s, \$9,000....Jan. 3, 1918 | Assessed valuation 1897. 462,447  
 (Optional after Jan. 3, 1903.) | Assessment about 2½ actual value.  
 Bonded debt Jan. 5, 1898...\$23,000 | City & sch. tax (per M.) '97...\$12'50  
 Floating debt.....1,500 | Population in 1890 was.....2,342  
 Total debt Jan. 5, 1898...24,500 | Population in 1897 (est.)...4,000

**HOWARD CO.**—T. G. DEATHERAGE, Treas.  
 The county seat is Fayette.  
**LOANS—** When Due. Total valua'n '98. (est.) \$6,250,000  
**M. K. & T. RR. BONDS—** Assessment is ½ to ½ actual value.  
 5s, Feb., \$24,000, Part yearly Feb. 1 | Tax rate (per \$1,000).....\$12'50  
 Subject to call after five years. | Population in 1890 was.....17,371  
 Bonded debt Feb. 1, '98...\$24,000 | Population in 1880 was.....18,428  
 Tax valuation 1897...5,270,265 | 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.

Table with columns: LOANS—BUILDING BONDS—When Due. Total debt Apr. 1, 1898. \$42,000. Assessed valuation... 2,923,784.

JACKSON CO.—T. T. CRITTENDEN, JR., Clerk.

County seat is Independence.

Table with columns: LOANS—COURT HOUSE BONDS—When Due. Tax valuation, pers'l. \$23,279,379. Total valuation 1897. \$7,531,498.

\* Personal property includes railroads, manufacturers, merchandise and banks.

JEFFERSON CITY.—EDWIN SILVER, Mayor.

Jefferson City is situated in Cole County.

Table with columns: LOANS—REFUNDING BONDS—When Due. Tax valuation, personal. \$570,361. Total valuation 1895... 1,973,592.

INTEREST is payable in St. Louis at St. Louis Trust Company.

JOHNSON CO.—County seat is Warrensburg.

Table with columns: LOANS—REDEMPTION BONDS—When Due. Taxable wealth 1897... \$10,083,000. Assessment about 1/2 actual value.

JOPLIN.—T. W. CUNNINGHAM, Mayor.

Joplin is in Jasper County.

Table with columns: LOANS—REFUNDING BONDS—When Due. City valuation, etc.—Bond debt July 1, 1898. \$41,000.

KANSAS CITY.—JAMES M. JONES, Mayor.

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.

Table with columns: LOANS—CITY HALL AND SEWER—When Due. LOANS—SEWER BONDS—When Due. LOANS—WATER-WORKS—When Due.

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 columns: Aug. 15, '98. Feb. 1, '98. Aug. 15, '97. Aug. 1, '96. Total bonded debt... \$3,767,900 \$3,796,900 \$3,690,000 \$4,081,000.

\* 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 columns: Year. Real Estate. Personal Property. Merchants, Banks, etc. Total. \*City Tax per \$1,000.

\* 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, having no connection whatever with the city or county governments.

Table with columns: LOANS—BUILDING BONDS—When Due. LOANS—RENEWAL BONDS—When Due.

INTEREST is payable at the Ninth National Bank and at Kountze Bros., 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.

Table with columns: LOANS—RAILROAD AID BONDS—When Due. Tax valuation, pers'n'l. \$5,231,215.

KNOX COUNTY.—J. R. GIBBONS, Clerk.

County seat is Edina.

Table with columns: LOANS—FUNDING BONDS—When Due. Tax valuation, real... \$2,500,000.

INTEREST is payable at the American Exch. Bank, St. Louis, Mo.

LACLEDECO.—J. W. FARRIS, Fin'l. Agent.

County seat is Lebanon.

Table with columns: LOANS—REDEMPTION BONDS—When Due. Ass'd valuation, real... \$2,202,085.

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.

Table with columns: LOANS—COUNTY BONDS OF 1876—When Due. Equalized val., 1897... \$11,074,175.

INTEREST is payable in New York City at the Bank of America.

LEXINGTON.—SAMUEL J. ANDREW, Co. Clerk.

This township is in Lafayette County.

Table with columns: LOANS—FUNDING BONDS—When Due. REFUNDING BONDS—When Due.

LINCOLN COUNTY.—W. A. JACKSON, Clerk.

County seat is Troy.

Table with columns: LOANS—REFUNDING BONDS (1888)—When Due. Total debt Sept. 1, 1897. \$284,000.

INTEREST is payable in New York by National Bank of Commerce.

LOUISIANA.—M. W. WHITE, City Clerk.

This city is in Pike County.

Table with columns: LOANS—REFUNDING BONDS OF 1889—When Due. Bonded debt Feb. 15, '98. \$125,000.

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.

Table with columns: LOANS—RENEWAL FUNDING—When Due. Total debt Feb. 15, '98... \$35,000.

MACON CO.—County seat is Macon City. The bonds

described below are all in litigation.

Table with columns: LOANS—M. & M. R. R. AID—When Due. Total debt July 1, 1896. \$311,900.

MARION.—S. A. STUCKEY, Co. Clerk.

This township is in Jasper County.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt July 1, '98. \$49,500
<b>FUNDING BONDS 1891—</b>		Taxable wealth 1896....2,937,300
5s, M&N, \$49,500	Nov. 2, 1911	Population in 1890 was.....9,323
		Population in 1880 was.....5,316

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.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Jan. 1, 1898.. \$166,000
<b>RAILROAD BONDS—</b>		Taxable wealth 1897....4,075,672
5s, April, \$41,000	Part yearly	Population in 1890 was....13,720
	Subject to call at any time.	Population in 1897 (est.).. 15,000
		All bonds are payable at the Boatmen's Bank, St. Louis.
<b>REFUNDING BONDS 1898—</b>		
4s, .....	Jan., 1918	
(\$40,000 optional 1903, \$40,000 optional 1908 and \$45,000 optional 1913.)		

MOBERLY.—{ W. P. CAVE, Mayor. N. E. WALKER, Clerk.

Moberly is in Randolph County.

<b>LOANS—</b>	<i>When due.</i>	Tax valuation, personal. \$347,530
<b>REFUNDING BONDS—</b>		Total valuation 1896.... 2,466,235
5s, J&J, \$75,000	July 1, 1905	Tax value is $\frac{1}{2}$ of the actual value.
Floating debt.....	\$5,806	Tax rate (per \$1,000).....\$24.50
Total debt Jan. 1, 1898..	83,306	Population 1890 was.....8,215
Tax valuation, real.....	1,027,435	Population in 1898 (est.)...10,000

INTEREST is payable in St. Louis at State Bank and Third Nat. Bank.

MORGAN CO.—P. H. ANTWEILER, Treasurer.

County seat is Versailles.

<b>LOANS—</b>	<i>When due.</i>	Tax valuation, personal \$783,665
<b>RAILROAD BONDS—</b>		Total valuation 1896.... 2,466,235
5s, M&N, \$135,200	May 1, 1924	Assessment is $\frac{3}{4}$ actual value.
	Subject to call after May 1, 1899	Total tax (per \$1,000).....\$12.50
Total debt Aug. 1, 1898..	\$135,200	Population in 1880 was.....10,132
Tax valuation, real.....	1,682,570	Population in 1890 was.....12,311

MT. PLEASANT.—D. E. WYCOFF.

This township is in Bates County.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Apr. 1, 1898.\$152,000
<b>RR. AID BONDS—</b>		Taxable wealth 1897....2,000,000
5s, July, \$112,000	July 1, 1911	Population in 1890 was.....3,831
<b>REFUNDING BONDS—</b>		
4 $\frac{1}{2}$ s, .....	1902-1917	

INTEREST is payable at State Bank, St. Louis.

PETTIS CO.—ROBT. E. FERGUSON, Treasurer.

County seat is Sedalia.

<b>LOANS—</b>	<i>When Due.</i>	Total valuation 1897..\$10,095,297
<b>REFUNDING 1898—</b>		Assessment is $\frac{2}{3}$ actual value.
4s, .....	May 1, 1918	Total tax (per \$1,000) 1897.\$10.50
Optional \$50,000 1903, \$100,000 1908 and \$125,000 1913.		Population 1890 was.....31,151
Total debt Apr. 1, 1898..	\$300,000	Population 1898 (local est.)..40,000
Tax valuation, real.....	8,077,405	Debt per capita 1890.....\$12.91
Tax valuation, personal 2,017,892		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.

<b>LOANS—</b>	<i>When Due.</i>	Assessed valuation, real..\$300,000
<b>FUNDING BONDS—</b>		Assessed valuation, per 1 180,000
5s, M&S, \$15,000	Sept. 15, 1917	Total valuation 1897.... 480,000
	(Subject to call after 1907.)	Assessment about $\frac{2}{5}$ actual value.
Bonded debt Jan. 1, 1898..	\$15,000	Tax rate (per \$1,000) 1897.\$25.00
Floating debt.....	700	Population in 1890 was.....2,511
Total debt Jan. 1, 1898....	15,700	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.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Feb. 15, '98. \$49,400
<b>FUNDING BONDS—</b>		Township has no floating debt.
6s, Mar. 1, \$2,000	Mar. 1, 1907	Tax valuation, real.....\$502,028
	Subject to call.	Do personal and RR. 295,634
5s, July 1, \$17,400	July 1, 1919	Total valuation 1897.... 797,662
	Subject to call after 1898.	Assessment is $\frac{3}{10}$ actual value.
5s, F&A, \$30,000	Oct. 3, 1912	State, county and bond tax (per \$1,000) 1897....\$10.00
	\$5,000 subject to call after 1896; balance after 1901.	Population in 1890 was.....3,718

Interest is payable at St. Louis.

PLATTE COUNTY.—ROBERT ELLEY, Treas.

County seat is Platte City.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real....\$3,525,750
<b>REFUNDING BONDS—</b>		Tax valuation, personal.1,583,850
5s, Jan. 1, \$51,000	Oct. 1, 1908	Total valuation 1897....5,109,600
	Subject to call at any time.	Assessment about $\frac{1}{2}$ actual value.
Interest payable by County Treas.		Total tax (per \$1,000).....\$9.50
Bonded debt Feb. 15, '98..	\$60,300	Population in 1890 was.....16,248
Floating debt.....	25,000	Population in 1898 (est.)...20,000
Total debt Feb. 15, 1898..	85,300	

PLEASANT HILL.—T. T. MAXWELL, Co. Clk.

This township is in Cass County.

<b>LOANS—</b>	<i>When Due.</i>	Assessed valuat'n, real..\$504,535
<b>RAILROAD AID BONDS—</b>		Assessed valuat'n, p'r'l. 197,755
5s, Jan., \$66,000	Jan. '03 '08-'13	Total valuation 1897.... 702,290
	Subject to call at $\frac{1}{4}$ each 5 years.	Total tax (per \$1,000) '97 \$24.00
Bonded debt Feb. 1, '98..	\$94,000	Population in 1890 was.....2,780
Sinking fund.....	10,000	Population in 1880 was.....3,073
Net debt Feb. 1, 1898....	84,000	Population in 1897 (est.)...3,100

POLK.—T. T. MAXWELL, County Clerk.

Polk Township is in Cass County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation 1896.....\$510,000
<b>RAILROAD AID BONDS—</b>		Assessment is $\frac{1}{2}$ actual value.
5s, Jan., \$48,000	Jan. 1, 1913	Total valuation 1897....\$20.00
	Subject to call after 1908.	Population in 1890 was.....1,267
Total debt Jan. 1, '98....	\$52,000	Population in 1880 was.....1,499
Sinking fund.....	5,000	Population in 1897 (est.)...1,500
Net debt Jan. 1, '98. ....	47,000	

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.

<b>LOANS—</b>	<i>When Due.</i>	<b>WATER BONDS</b>
<b>BRIDGE AND SEWER BONDS—</b>		6s, A&O, \$20,000....Apr. 2, 1913
6s, F&A, \$5,100	1909	Optional after Apr. 2, 1903
	Subject to call.	Total debt July 1, 1897... \$26,500
6s, A&O, \$1,400	1903	Tax valuation, real..... 599,713
	Subject to call 1898	Tax valuation, personal.. 184,091
<b>SCHOOL BONDS—</b>		Total valuation 1897.... 783,804
5s, .....	\$20,000....1918	Assessment is $\frac{1}{2}$ @ $\frac{1}{2}$ actual value.
Subject to call after 1908 and 1913		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.—G. E. McCUTCHEN, Treasurer.

County seat is Unionville.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real..... 2,469,889
<b>RAILROAD BONDS—</b>		Tax valuation, personal.1,249,776
5s, May, \$33,500	Oct., 1907	Total valuation 1896....3,719,665
	Subject to call at any time.	Assessment about 2-5 actual value.
4 $\frac{1}{2}$ s, .....	\$40,000....Nov., 1917	State & Co. tax (per \$1,000) \$6.00
Total debt May 15, 1898..	\$73,500	Population in 1890 was.....15,365
Sinking fund.....	31,000	Population in 1897 (est.)...17,000
Net debt May 15, 1898..	42,500	

TAX FREE.—Bonds are exempt from taxation.

INTEREST is payable in St. Louis on the \$33,500 at the Third National Bank and on the \$40,000 at the Continental National Bank.

RALLS COUNTY.—J. S. BRISCOE, Clerk.

County seat is New London.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real....\$2,980,045
<b>REFUNDING BONDS—</b>		Tax valuation, person'l.. 977,490
5s, Feb., \$38,000	Feb. 1, 1909	Tax val'n, RR. & merch. 642,308
	Subject to call at any time.	Total valuation 1898....4,599,843
4s, Feb., \$300,000	Feb. 1, 1918	Assessment about 40% actual val.
(\$75,000 opt. after 1903, \$125,000 opt. after 1908 and \$100,000 opt. after 1913.)		Total tax (per \$1,000).....\$16.50
Total debt Feb. 1, 1898..	\$338,000	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.

<b>TEBO &amp; NEOSHO R.R. AID BONDS—</b>	Assessed valuation, '97.\$4,207,621
10s, .....	\$231,000....July 1, 1890
	Population in 1890 was. 16,747
	Population in 1880 was. 14,125
	Bonds are for \$1,000 each.

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 \$33,000.

<b>LOANS—</b>	<i>When Due.</i>	Net debt Sept. 1, '98....\$1,152,584
<b>FUNDING</b>		Tax valuation, real....14,704,430
6s, F&A, \$789,200	Aug. 1, 1903	Tax valuation, person'l. 6,226,660
4s, F&A, 407,500	Jan. 4, 1901	Total valuation 1898....20,931,090
	Past-due bonds not presented..... \$5,600	Assessment about $\frac{1}{2}$ actual value.
Bonded debt Sept. 1, '98..	1,202,300	Tax rate (per \$1,000) '97 \$27.50
Sinking fund.....	49,716	Population in 1890 was....52,324
		Population in 1898 (est.)...75,000

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.

<b>LOANS—</b>	<i>When Due.</i>	Bond. debt. Aug. 15, '98 \$360,500
<b>BUILDING BONDS—</b>		Sinking fund..... 1,000
5s, F&A, \$77,000	Aug. 1, 1908	Net debt Aug. 15, '98 359,500
	Subject to call after Aug. 1, 1898	Assessed value in 1897.24,700,000
4s, A&O, \$187,000	Apr. 2, 1914	School tax (per \$1,000) 1897. \$5.50
<b>RENEWAL REFUNDING BONDS—</b>		Population 1898 (est.).....65,000
4s, M&S, \$93,500	Mar. 1, 1918	
	Subject to call, \$21,500 after Mar. 1, 1903; \$21,000, 1908, and \$25,000, 1913.	

ST. LOUIS.—{ HENRY ZIEGENHEIN, Mayor. ISAAC H. STURGEON, Comptroller.

The city and county were merged in 1877, the city assuming the county's debt.

<b>LOANS—</b>	<i>When Due.</i>	<b>LOANS—</b>	<i>When Due,</i>
<b>GAS CO. JUDGMENT—</b>		<b>RENEWALS—(Con.)—</b>	
4s, g. J&D, \$950,000	June 1, 1905	4s, g. J&J, \$1,985,000	July 1, 1918
<b>PURCHASE BLOCK 121—</b>		3-65s, g. J&D, 2,844,100	Feb. 25, 1907
6s, A&O, \$245,000	Apr. 10, 1906	3-65s, g. M&N, 975,000	May 1, 1915
<b>RENEWALS—</b>		3-50s, g. J&J, 593,000	July 1, 1918
6s, g. J&J, \$675,000	Jan. 1, 1899	3-50s, g. F&A, 275,000	Aug. 1, 1919
5s, g. J&J, 476,000	Jan. 1, 1900	3-50s, g. J&D, 12,000	June 2, 1920
4s, g. A&O, 1,559,000	Apr. 10, 1908		
4s, g. M&N, \$513,200	Nov. 2, 1911		
4s, g. M&N, \$1,155,000	Nov. 1, 1912		
4s, g. A&O, \$257,000	Oct. 1, 1913		
4s, g. J&D, \$2,000,000	June 1, 1914		

**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, on those maturing in 1912, 1914 and 1915 and on the 3-2s of 1918, 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.
	Apr. 11.	April 13.	April 10.
Total bonded debt.....	\$19,732,278	\$20,647,711	\$21,376,020
Water, debt included.....	5,808,000	5,808,000	5,808,000

NOTE.—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.

Table with columns: LOANS—When Due, Tax valuation, personal, Total valuation 1896, Assessment, Total tax, Population in 1890.

\* 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.

Table with columns: LOANS—When Due, Assessment about 1/4 actual value, State tax, County tax, Average school tax, Population in 1890.

SEDALIA.—P. D. HASTAIN, Mayor. W. O. B. DIXON, Clerk.

Table with columns: LOANS—When Due, SEWER BONDS—When Due, School District Bonds—When Due, REVENUE BONDS—When Due.

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: LOANS—When Due, Bonded debt Jan. 1, 1898, Tax valuation 1897, Population in 1890, Population in 1880.

SPRINGFIELD.—G. W. HACKNEY, Clerk.

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

SULLIVAN CO.—C. B. PFEIFFER, Clerk.

Table with columns: LOANS—When Due, RR. REFUNDING BONDS—When Due, Total debt Feb. 15, 1898, Sinking funds, Net debt Feb. 15, 1898, Taxable wealth 1897, Assessment, Total tax, Population in 1890.

INTEREST on the 5 per cent bonds is payable in New York.

TRENTON.—THOMAS A. MURPHY, Mayor. J. P. WARD, City Clerk.

Table with columns: LOANS—When due, CITY HALL BONDS—When due, REFUNDING BONDS—When due, Tax valuation real, Tax valuation personal, Tax valuation merch'ts, Total valuation, Assessment, City tax, Population in 1890, Population in 1897.

INTEREST on the refunding bonds is payable at the New York Security & Trust Co., New York City.

VAN BUREN.—T. T. CRITTENDEN, JR., Co. Clk.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due, Tax valuation, personal, Total valuation, Assessment, Population in 1890, Population in 1880.

VERNON CO.—R. J. MCGOWAN, Clerk Co. Court. FRANK A. PARKER, Treasurer.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due, Sinking fund, Net debt July 1, 1898, Assessed valuation, Assessment about 1/2 actual value, State & co. tax, Population in 1890, Population in 1898.

WARRENSBURG SCHOOL DISTRICT.—WARREN STONE, Treasurer.

Table with columns: LOANS—When Due, Assessed valuation '97, Assessment about 2/3 actual value, School tax, Bonded debt July 1, 1898.

WASHINGTON.—This township is in Franklin County.

Table with columns: LOANS—When Due, FUNDING BONDS—When Due, Total debt Jan. 1, 1898, Tax valuation 1897, Assessment about 1/2 actual value, Population in 1890.

WASHINGTON.—SAM. J. ANDREW, Co. Clerk.

Table with columns: LOANS—When Due, FUNDING BONDS—When Due, REFUNDING BONDS—When Due, Total debt Jan. 1, 1898, Assessed valuation, Subject to call after, Bonded debt, Tax valuation, Population in 1890.

WORTH CO.—B. R. WILLIAMS, Clerk. HENRY SWIFT, Treasurer.

Table with columns: LOANS—When Due, COURT-HOUSE & JAIL BONDS—When Due, Total debt Jan. 1, 1898, Assessed valuation, Assessment about 40% actual val., State & Co. tax, Population in 1890, Population in 1897.

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, Int. lation.

\* Estimate for 1897, of local authorities.



NELSON CO.—E. O. ENGESATHER, Treasurer.

County seat is Lakota. LOANS— COUNTY BONDS— 7s, A&O, \$10,000....Apr. 1, 1904 6s, J&J, 16,000....July 1, 1914 REFUNDING BONDS— 6s, J&D, \$20,000.... June 1, 1915 SEED GRAIN BONDS— 7s, A&O, \$17,000....Apr. 1, 1900 Bonded debt Feb. 15, '98.. \$63,000 TAX FREE.—All the bonds issued 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— FUNDING BONDS— 7s, Mar. 20, \$15,000.Mar. 20, 1900 6 1/2s, M&S, 18,000.Sept. 1, 1902 6s, M&S, 5,000.Mar. 20, 1910 M&N, 18,000.May 1, 1915 SEED GRAIN BONDS— 7s, M19&S, \$30,000.Mar. 19, 1900 Bonded debt July 1, '97. \$86,000 Floating debt..... 11,821 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— FUNDING— 6s, J&D, \$38,000....Dec. 1, 1915 Int. paid at Chase Nat'l B'k, N. Y. Bonded debt March, 1898 \$38,000 Sinking fund and cash.... 15,000 Net debt Mar. 1, 1898.... 23,000 Assessed valuat'n, real. \$1,211,792 Ass. valuat'n, pers. & RR. 755,891 Total valuation 1897....1,967,683 Assessment about 2/3 actual value. State & Co. tax (p. \$1,000) '97. \$15.90 Population 1890 was..... 5,076 Population 1898 about..... 7,000

STUTSMAN CO.—A. M. HALSTEAD, Treasurer.

County seat is Jamestown. LOANS— ROAD AND BRIDGE BONDS— 6s, g J&J, \$36,500 g. July 1, 1903 COURT HOUSE AND JAIL BONDS— 6s, g. J&J, \$27,000 g. July 1, 1909 Subject to call July 1, 1899. Interest payable in New York. Bonded debt Jan. 1, 1898..\$63,500 Floating debt..... 12,332 Total debt Jan. 1, 1898 \$75,832 Assessed valuation, real. \$3,159,417 Asses'd val., pers. & RR. 841,568 Total valuation 1898....4,000,985 Assessment about 1/2 actual value. Total tax (per \$1,000) '98..\$12.80 Population 1890 was..... 5,266 Population 1880 was..... 1,007 Population 1898..... 7,500

TOWNER CO.—D. K. BRIGHTBILL, County Auditor.

Cando is the county seat. Bonded debt July 1, 1898. \$35,300 Sinking fund..... 18,892 Net debt July 1, 1898..... 16,408 Assessed valuation, real... 665,970 Assessed valuation, per l.. 406,893 Total valuation 1897... \$1,072,863 Assessment abt. 50% actual value. State & Co. tax (per M.) '98..\$21.00 Population in 1890 was..... 1,450 Population in 1898 (est.).... 5,000

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.

Table with columns: Location, Total Debt, Assessed Valuation, Average Tax Rate, and Population. Lists various counties and their financial data.

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— CONSTITUTIONAL BONDS— 4s, J&J, \$100,000.... Mar. 1, 1910 SETTLEMENT BONDS— 4s, J&J, \$50,000.... Mar. 1, 1910 4s, J&J, 20,000....Jan. 15, 1911 4 1/2s, J&J, 35,800....May 1, 1902 4 1/2s, J&J, 84,500....May 1, 1907 PENTITARY BONDS— 4 1/2s, J&J, \$14,300.... May 1, 1907 subject to call at any time. DEFICIENCY BONDS— 4 1/2s, J&J, \$98,000.... Apr. 1, 1905 REFUNDING BONDS— 4 1/2s, J&J, \$39,000.... May 1, 1907 subject to call at any time. 4s, J&J, 107,500....Sept. 16, 1909 4s, J&J, 25,000....July 1, 1910 4s, J&J, 15,000....Jan. 1, 1912 3 1/2s, J&J, 135,000....July 1, 1910 3 1/2s, J&J, 92,500....Nov. 1, 1912 SOLDIERS' HOME BONDS— 4s, J&J, \$45,000.... May 1, 1909

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 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) July 1, 1898, \$861,600; sinking and other funds available for payment of debt, \$141,283; net debt July 1, 1898, \$720,317. 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. 1898.....\$118,580,491 1894.....\$128,046,765 1897..... 120,175,431 1893..... 136,032,840 1896..... 119,391,156 1892..... 127,377,990 1895..... 121,751,151

TAX RATE.—In 1898 the tax rate (per \$1,000) was \$3.00. 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.\*4,837

\* 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— CITY BONDS— 6s, J&J, \$15,000....Jan. 1, 1907 FUNDING BONDS— 7s, J&J, \$10,000....Jan. 1, 1909 REFUNDING BONDS— 6s, J&J, \$20,000....Jan. 1, 1915 5s, A&O, 23,000....Oct. 1, 1918 SEWER BONDS— 6s, J&J, \$10,000....July 1, 1909 Bonded debt Aug. 1, 1898 \$78,000 Floating debt..... 13,423 Total debt..... 91,423 Cash on hand..... 5,349 Net debt Sept. 20, 1898. 86,073 School bonds (addition'l) 45,500

Tax valuation, real & RR. \$732,150  
 Tax valuation, pers'l. 299,605  
 Total valuation 1897. 1,031,755  
 Total valuation 1898. 1,061,455  
 Assessment about  $\frac{2}{3}$  actual value.

Total tax (per \$1,000) '97. \$21.00  
 Population 1890 was. 3,182  
 Population 1895 was. 3,338  
 Population in 1897 (est.). 4,500

INTEREST is payable at the Chemical National Bank, New York.

**BEADLE CO.—W. M. ROGERS, Auditor.**

Huron is the county seat.

Bonded debt July 2, '98. \$45,000  
 Floating debt. 34,934  
 Total debt July 2, 1898. 83,934  
 Assessed valuation, real. 2,713,742  
 Assessed valuation, RR. 423,814  
 Assessed valuation, per'l. 437,785

Total valuation, 1897. \$3,575,341  
 Assessment about actual value.  
 State and County tax (per \$1,000) 1897. \$9.00  
 Population in 1890 was. 9,586  
 Population in 1898 (est.). 19,100

**BONHOMME CO.—F. A. MORGAN, Treasurer.**

Tyndall is the county seat.

LOANS—  
 6s, A&O, \$52,400. . . . . 1911  
 Subject to call 1901  
 Bonded debt Jan. 1, '98. \$52,400  
 Assessed valuation, real. 2,725,294  
 Assessed valuation, per. 474,340

Total valuation 1897. \$3,199,634  
 Assessment abt. 40% actual value.  
 Tax rate (State and County) (per M.) 1897. \$12.00  
 Average tax rate in County. 30.00  
 Population in 1890 was. 9,057

INTEREST is payable at the Portland National Bank.

**CHAMBERLAIN.—Chamberlain is in Brule County.**

LOANS—  
 ARTESIAN WELL AND BRIDGE—  
 6s, J&J, \$8,500. . . . . J. & J. 15, 1911  
 FUNDING BONDS—  
 6s, J&J, \$20,000. . . . . Jan. 15, 1911  
 WATER-WORKS BONDS—  
 8s, M&S, \$21,000. . . . . Sept. 1, 1899  
 Bonded debt Mar. 1, 1896. \$49,500  
 Water debt (included). 21,000

Floating debt. \$500  
 Total debt Mar. 1, 1896. 49,800  
 Tax valuation, real. 162,492  
 Tax valuation, personal. 59,231  
 Total valuation 1895. 221,723  
 Assessment about  $\frac{1}{4}$  actual value.  
 Total tax (per \$1,000). \$64.00  
 Population in 1895 was. 918  
 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—  
 UNIVERSITY BUILDING BONDS—  
 6s, J&J, \$10,000. . . . . Jan. 1, 1899  
 6s, J&J, 12,000. . . . . Jan. 1, 1901  
 Bonded debt Jan. 1, '98. \$22,000  
 Sinking fund. 4,179  
 Net debt Jan. 1, 1898. 17,821  
 Tax valuation, real. 2,223,593

Tax valuation, personal. \$440,353  
 Tax valuation RR's, etc. 121,734  
 Total valuation 1897. 2,785,680  
 Assessment about  $\frac{1}{3}$  actual value.  
 Tax rate (per \$1,000). \$15.00  
 Population in 1890 was. 7,509  
 Population in 1880 was. 5,001  
 Population in 1897. 11,865

INTEREST on all bonds is payable at the County Treasurer's office.

**CUSTER COUNTY.—S. L. CAPLE, Auditor.**

County seat is Custer.

LOANS—  
 FUNDING BONDS—  
 10s, Mar. an., \$4,450. July 1, 1899  
 7s, Apr. an., 26,569. 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.  
 Bonded debt July 1, 1898. \$71,019

Floating debt. \$103,169  
 Total debt. 174,188  
 Sink'g f'ds and oth. assets. 79,156  
 Net debt July 1, 1898. 95,032  
 Tax valuation 1897. 891,523  
 Assessment about  $\frac{1}{2}$  actual value.  
 State & Co. tax (per \$1,000). \$30.00  
 Population 1895 was. 3,326  
 Population 1898 (est.). 3,800

**DAVISON CO.—L. W. CHAMPLIN, Auditor.**

County seat is Mitchell.

LOANS—  
 REFUNDING BONDS—  
 7s, J&J, \$5,100. . . . . July 1, 1905  
 6s, M&N, 23,000. . . . . Nov. 1, 1914  
 6s, A&O, 20,000. . . . . Oct. 1, 1915  
 Bonded debt Feb. 1, '98. \$53,100  
 Tax valuation, real. 1,926,604

Tax valuation, pers'l. \$357,754  
 Total valuation 1897. 2,284,358  
 Assessment about  $\frac{2}{5}$  actual value.  
 State & Co. tax (per M.) '97. \$12.50  
 Population 1895 was. 5,934  
 Population 1890 was. 6,814  
 Population 1880 was. 3,010

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.

**GRANT COUNTY.—N. FORSBERG, Auditor.**

County seat is Millbank.

LOANS—  
 FUNDING BONDS—  
 5 $\frac{1}{2}$ s, \$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  $\frac{1}{3}$  actual value.  
 Total tax (per \$1,000) '97. \$14.70  
 Population in 1897 (est.). 10,000  
 Population 1895 was. 7,682  
 Population 1898 (est.). 8,500

**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. \$3,536,120  
 Tax valuation, person'l. 918,890  
 Total valuation 1897. 4,505,010  
 TAX FREE—Bonds of this county are exempt from taxation.

Assessment about  $\frac{1}{4}$  actual value.  
 State & Co. tax (per M.) '97. \$32.00  
 Population 1895 was. 14,345  
 Population 1890 was. 11,673  
 Population 1880 was. 13,248

**MARSHALL CO.—S. E. FOREST, Treasurer.**

County seat is Britton.

LOANS—  
 REFUNDING BONDS—  
 6s, \$9,000. . . . . July 1, 1907  
 Bonded debt July 1, '98. \$34,500  
 Floating debt. 31,872  
 Total debt July 1, 1898. 66,372  
 Tax valuation, real. 1,295,871

Tax valuation, personal. \$275,625  
 Total valuation 1898. 1,571,496  
 Real valuation. 5,000,000  
 Total tax (per \$1,000) '98. \$15.50  
 Population in 1890 was. 4,544  
 Population in 1897 (est.). 6,000

**MEADE COUNTY.—W. A. McMICHAEL, A'd'r.**

County seat is Sturgis.

LOANS—  
 REFUNDING BONDS—  
 10s, March, \$24,500. . . . . July 1, 1899  
 5s, M&N, 107,500. . . . . May 1, 1907  
 Subject to call at any time.  
 Interest on 10 p. c. loan paid at Deadwood.  
 Interest on 5s, at Fourth National Bank, New York.

Bonded debt Jan. 1, '98. \$132,000  
 Floating debt. 71,391  
 Sinking funds. 27,624  
 Net debt Jan. 1, 1898. 175,767  
 Tax valuation 1897. 1,562,531  
 Tax rate (per \$1,000) '97. \$20.00  
 Population 1898 (est.). 6,500  
 Population 1890. 4,640

**MILLBANK.—J. E. TRUEN, Auditor**

This city is in Grant County.

LOANS—  
 R FUNDING BONDS—  
 5s, \$10,000. . . . . 1908  
 (Subject to call after 1908.)  
 5s, \$13,000. . . . . 1913  
 (Subject to call after 1908.)  
 Bonded debt July 1, 1898. \$23,000

Floating debt. \$5,000  
 Total debt July 1, 1898. 28,000  
 Assessed valuation 1897. 200,000  
 Assesment about  $\frac{1}{5}$  actual value.  
 Tax rate (per \$1,000) 1897. \$55.00  
 Population in 1890 was. 1,207  
 Population in 1898 (est.). 1,600

**MINNEHAHA CO.—H. W. SMITH, Auditor.**

County seat is Sioux Falls.

LOANS—  
 COURT HOUSE BONDS—  
 4 $\frac{1}{2}$ s, A&O, \$40,000. . . . . Apl. 1, 1904  
 4 $\frac{1}{2}$ s, A&O, 40,000. . . . . Apl. 1, 1909  
 REFUNDING BONDS—  
 5s, A&O, \$9,000. . . . . Feb. 1, 1900  
 Interest payable in New York.  
 Bonded debt April 1, '98. \$89,000

Tax valuation, real. \$5,482,332  
 Tax valuation, person'l. 1,042,761  
 Total valuation, 1898. 6,525,093  
 Assessment is  $\frac{2}{5}$  actual value.  
 State & Co. tax (per \$1,000). \$13.00  
 Population 1895 was. 21,468  
 Population 1890 was. 21,879

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.  
 H. R. KIBBEE, Treasurer.**

Mitchell is situated in Davison County.

LOANS—  
 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, F&A, \$50,000. . . . . Aug. 1, 1906  
 Subject to call at any time.  
 Interest payable at City Treasury.

Total debt Mar. 1, 1898. \$74,000  
 Water debt (included). 65,000  
 Tax valuation, real. 596,074  
 Tax valuation, personal. 186,789  
 Tax valuation, railroads. 23,120  
 Total valuation 1897. 805,989  
 Real valuation. 2,500,000  
 Total tax (per \$1,000) 1897. \$42.20  
 Population in 1895 was. 2,579  
 Population in 1890 was. 2,217  
 Population in 1898 (est.). 3,550

**PENNINGTON CO.—P. F. McMAHON, A'ditor.**

County seat is Rapid City.

LOANS—  
 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

Net debt Feb. 15, 1898. \$201,639  
 Tax valuation, real. 1,459,453  
 Tax valuation, person'l. 862,904  
 Total valuation in 1897. 2,322,357  
 Assessment same as actual value.  
 State & Co. tax (per M) '97. \$24.50  
 Population in 1895 was. 5,163  
 Population in 1890 was. 6,540  
 Population in 1898 (est.). 9,000

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—  
 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

Total debt Sept. 1, 1897. \$174,035  
 Tax valuation, real. 707,312  
 Tax valuation, personal. \*200,595  
 Tax valuation, railroads. 9,933  
 Total valuation 1897. 917,840  
 Assessment  $\frac{1}{2}$  actual value.  
 Total tax (per \$1,000) '97. \$29.30  
 Population 1890 was. 2,128  
 Population 1896 (est.). 1,783

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.**

Wilmot is the county seat.

LOANS—  
 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

Tax valuation, real. \$619,719  
 Tax valuation, RR. &c. 114,673  
 Tax valuation, personal. 369,381  
 Total valuation 1898. 1,103,273  
 Assessment about  $\frac{1}{3}$  actual value.  
 Tax rate (per \$1,000) '93. \$18.00  
 Population in 1890 was. 1,997  
 Population in 1898 (est.). 13,000

**SIoux FALLS.—{ A. H. STILES, Mayor.  
 T. G. BROWN, Auditor.**

Sioux Falls is situated in Minnehaha County.

LOANS—  
 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 Apr. 1, '98. \$321,000  
 Tax valuation, real. 1,710,333  
 Tax valuation, personal. 492,405  
 Total valuation 1898. 2,202,738  
 Assessment about  $\frac{1}{4}$  actual value.  
 Tot. tax rate (per \$1,000) '96. \$38.50  
 Population in 1895 was. 9,002  
 Population in 1890 was. 10,177  
 Population in 1880 was. 2,164

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.

**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,  
 L. M. YEATMAN, Clerk.**

This city is the county seat of Yankton County.

LOANS—  
 RAILROAD-AID BONDS—  
 7s, \$54,000. . . . . 1905  
 Subject to call.  
 PARK BONDS—  
 6s, \$6,000. . . . . 1902  
 6s, 31,000. . . . . 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. \$132,000  
 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  $\frac{1}{3}$  actual value.  
 Tax rate (per \$1,000) 1897. \$30.00  
 Population in 1890 was. 3,670  
 Population in 1898 (est.). 5,000

**YANKTON CO.—A. W. PETERSON, Treas.**

County seat is Yankton.

LOANS—  
 RAILROAD BONDS—  
 4 $\frac{1}{2}$ s, M&N, \$305,700. . . . . May 1, 1913  
 Subject to call at any time.  
 Total debt Feb. 13, 1898. \$305,700

Assessed valuation '97. \$3,983,637  
 Assessment about  $\frac{1}{3}$  actual value.  
 Tax rate (per \$1,000) '97. \$18.00  
 Population in 1895 was. 11,305  
 Population in 1890 was. 10,444

INTEREST 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.

Table with 5 columns: Location, Bonded Debt, Cash in Treasury, Assessed Valuation, Population. Lists counties from Aurora to Walworth.

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 Sept. 1, 1898, the State bonded debt was \$153,267 and the general fund warrants outstanding amounted to \$1,538,642. 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.

Table with 4 columns: Bonds, Dec. 1, '97, Dec. 1, '96, Dec. 1, '94. Rows include Bonds outstanding, Bonds in permanent school fund, Total funded debt, Offsets, Cash in treasury, Delinquent sink'g fund, taxes, &c., Total resources.

PERMANENT SCHOOL FUND.—In addition to the \$326,267 35 of State bonds mentioned above, the school fund held Dec. 1, 1896: 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:

Table with 6 columns: Years, Total Assessed Valuation, Tax rate per \$1,000. Rows for years 1898 through 1870.

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. COURT HOUSE AND JAIL—5s, \$64,000 July 1, 1909 Subject to call after July 1, 1899 RAILROAD BONDS—5s, \$125,000 May 1, 1908 Total debt Jan., 1898... \$189,000 Sinking fund... 80,000 City debt Jan., 1898... 2,669,548 Total valuation 1898... 24,303 Population in 1890 was... 24,303

AURORA.—J. P. CHAPMAN, City Treasurer.

This city is in Hamilton County. LOANS—When Due. WATERWORKS BONDS—6s, J&J, \$25,000 Aug. 1, 1908 Subject to call at any time. 6s, A&O, \$7,000 Oct. 1, 1911 Subject to call at any time. AURORA SCHOOL DISTRICT—6s, \$5,000 July 1, 1909 subject to call after July 1, 1899 AURORA PRECINCT RAILROAD AID BONDS—8s, \$8,000 Jan. 1, 1900 City debt Jan., 1898... \$32,000 Total tax (per \$1,000) abt. \$29-71 Population 1890 was... 1,862 Population in 1895 (est.)... 2,500

BEATRICE.—H. L. HARPER, City Clerk.

Beatrice is the county seat of Gage County. The K. C. & B. R.R. bonds are in litigation. LOANS—When Due. FUNDING BONDS—6s, M&S, \$8,000 Sept. 7, 1905 Subject to call at any time. CURBING BONDS—6s, ann., \$18,959... 1896-1901 K. C. & B. R.R. BONDS—6s, M&N, \$50,000 Nov. 1, 1909 Subject to call at any time. SEWER BONDS—6s, Jan., \$8,500 Jan. 1, 1910 Subject to call at any time. 6s, Jan., \$16,000 Jan. 2, 1911 Subject to call at any time. PAVING BONDS—6s, Dec. \$10,000 Dec. 1, 1898 6s, J&D, 20,000 June 1, 1909 Subject to call at any time. 6s, J&J, \$12,000 Jan. 1, 1910 Subject to call at any time. 6s, J&J, \$19,000 July 1, 1910 Subject to call at any time. 6s, F&A, \$5,000 Aug. 1, 1910 Subject to call at any time. 6s, M&N, \$4,000 Nov. 1, 1911 Subject to call at any time. 6s, F&A, \$3,000 Aug. 1, 1912 Subject to call at any time. 6s, ann., \$8,000 Aug. 1, 1899 6s, ann., 15,000 Aug. 1, 1900 6s, ann., 6,160 Sept. 1, 1900 6s, ann., 24,138 June 1, 1901 6s, ann., 7,200 Dec. 1, 1901 WATER WORKS BONDS—6s, Mar., \$80,000 Mar. 9, 1906 Subject to call at any time. 6s, July, \$10,000 July 1, 1910 Subject to call at any time. 5s, M&N, \$35,000 Nov. 2, 1911 Subject to call at any time. BEATRICE SCHOOL DIST. BONDS. 6s, J&D, \$20,000 Dec. 1, 1898 (\$1,000 due yearly) to Dec. 1, 1917 6s, \$6,000 Oct. 1, 1899 (\$500 due yearly)... to 1911 6s, \$21,000 Aug. 1, 1898 (\$1,000 due yearly) to Aug. 1, 1919 6s, M&S, \$15,000 Sep. 1, 1901 (\$1,000 due yearly) to Sep. 1, 1915 BEATRICE PRECINCT LOANS—Railroad Bonds—8s, \$20,000 Jan. 1, 1900

INTEREST is payable by Kountze Bros., New York City. TOTAL of straight city bonds May 15, 1898, was \$380,000; floating debt, \$20,000; 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. COURT HOUSE BONDS—6s, J&J, \$5,000 July 1, 1909 Subject to call at any time. WATER WORKS BONDS—7s, Aug., \$20,000 Aug. 10, 1905 Subject to call at any time. Total debt Feb. 1, 1898... \$25,000 Tax valuation, real... \$157,800 Tax valuation, personal... 81,860 Total valuation 1897... 239,660 Assessment 1/2 actual value. Total tax (per \$1,000) \$58-25 Population 1890 was... 2,069 Population 1880 was... 1,317 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. COURT HOUSE BONDS—5s, May, \$25,000 May 1, 1916 Subject to call after 1906. RAILROAD BONDS—8s, Jan., \$33,000 Jan. 7, 1901 Interest is payable in New York. Total debt Jan. 1, 1898... \$58,000 Sinking funds... 11,000 Net debt Jan. 1, 1893... \$47,000 Tax valuation, real... 1,051,403 Tax valuation, personal... 326,082 Tax valuation, railroads... 180,959 Total valuation 1897... 1,558,444 Total valuation 1898... 1,617,378 Total tax (per \$1,000)... 28-875 Population in 1890 was... 8,683 Population in 1898 (est.)... 13,000 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. FUNDING BONDS—6s, J&J, \$20,000 Jan. 2, 1915 Subject to call after Jan. 2, 1905 Interest payable at County Treas. Bonded debt Aug. 1, 1898... \$20,000 Total debt Aug. 1, 1898... \$60,000 Tax valuation 1898... 295,693 Assessment about 1/2 actual value. Tax rate (per \$1,000) '98 \$27-12 1/2 Population in 1898 (est.)... 7,500

BUFFALO COUNTY.—County seat is Kearney.

LOANS—When Due. COURT HOUSE BONDS—5s, J&J, \$48,000 Jan. 1, 1910 Subject to call after Jan. 1, 1910 FUNDING BONDS—6s, M&N, \$25,000 May 1, 1900 5s, J&F, \$1,000 Jan. 1, 1908 Subject to call at any time. Bonded debt Jan. 1, '98 \$124,000 Sinking fund... 73 Net debt Jan. 1, 1898... 123,000 Tax valuation 1898... 2,734,153 Assessment about 1/2 actual value. County tax (per \$1,000) '97 \$17-00 State tax (per \$1,000)... \$7-75 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. FUNDING BONDS—6s, J&J, \$105,000 July 1, 1901 (Subject to call.) Total debt Mar. 1898... \$105,000 Tax valuation, real... 2,123,985 Tax valuation, personal... \$655,026 Total valuation 1898... 2,963,505 Assessment is 1/2 actual value. Total tax (per \$1,000)... 21-08 Population 1890 was... 11,069 Population 1896 (est.)... 15,000 INTEREST is payable by Kountze Bros., New York City.

BUTLER CO.—FRANK E. DIFENDORF, Co. Clk

County seat is David City. LOANS—When Due. Sinking fund..... \$15,000 Net debt Jan. 1, 1898..... 124,000

CASS COUNTY.—A. R. EIKENBARY, Treasurer.

County seat is Plattsmouth. LOANS—When Due. Tax valuation, real, '97.....\$2,617,173 Tax valuation, per 1, '97.....1,593,273

CENTRAL CITY.—C. W. LEMASTERS, Mayor. L. G. COMSTOCK, Treasurer.

County seat of Merrick County. LOANS—When Due. Total debt Feb. 1, 1898.....\$30,000 BRIDGE BONDS—

COLUMBUS.—WM. BECKER, Clerk.

Columbus is in Platte County. LOANS—When Due. WATER BONDS— 7s, ..... \$2,500.....May 1, 1914

CUMING CO.—H. KOCH, Treasurer.

West Point is the county seat. LOANS—When Due. Floating debt..... \$5,000 Total debt Jan., 1898..... 70,000

DAKOTA COUNTY.—GEO. C. BILL, Clerk.

County seat is Dakota. Bonded debt Jan., 1898...\$125,000 Floating debt..... 10,000

DODGE COUNTY.—C. A. MANVILLE, Clerk.

County seat is Fremont. LOANS—When Due. 4 1/2s, J&D, \$55,000...Dec. 15, 1910 Total debt Jan. 1, 1898...\$215,000

DOUGLAS CO.—D. M. HAVERLY, Clerk. GEO. HELMROD, Treasurer.

The county seat is Omaha. LOANS—When Due. Interest payable in New York City. Bonded debt July 1, '98. \$975,000

FAIRBURY.—D. B. CROPSEY, Mayor. JAY B. McDOWELL, Clerk.

This city is the county seat of Jefferson County. LOANS—When Due. City bonded dbt. Feb. 1, '98.\$21,000 Floating debt..... 2,300

FALLS CITY.—J. H. MILES, Mayor. EZRA E. METZ, Treasurer.

County seat of Richardson County. LOANS—When Due. SCHOOL BONDS— 5s, J&J, \$25,000.....July 1, 1907

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. LOANS—When Due. WATER BONDS—(Con.) 6s, Apr., \$35,000.....Apr. 1, 1909

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.

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.

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 HOOPEE, Clerk.

County seat of Hall County. LOANS—When Due. GRAND ISLAND SCHOOL DISTRICT REFUNDING BONDS—

INTEREST is payable by Kountze Bros., New York City.

BONDED DEBT, ETC.—The city's bonded debt on Sept. 1, 1898, was \$151,000; water debt (included), \$70,000; floating debt, \$7,823;

ASSESSED VALUATION (about 15 per cent of actual value) in 1898 of real estate, \$573,098; personal property, \$181,679; railroad, \$41,895; total, \$796,672; tax rate per \$1,000, \$75.65, this including State tax \$7.125, county tax \$21.525, city tax \$25.00, and school tax, \$22.00.

POPULATION in 1890 was 7,536; 1880 was 2,963. Population in 1898 (about) 10,000.

HALL COUNTY.—C. H. MENCK, Co. Clerk.

County seat is Grand Island. LOANS—When Due. Tax valuation, personal \$923,708 HASTINGS & G. I. RR.—

HAMILTON COUNTY.—F. W. HAMMOND, Treasurer.—County seat is Aurora.

Total debt Jan., 1898.... \$91,500 Sinking fund..... 39,666 Tax valuation 1898....\$1,797,342

HASTINGS.—JACOB FISHER, Mayor. E. A. FRANCIS, Clerk.

Hastings is the county seat of Adams County. As we go to press the City Council is concluding arrangements for the sale of \$245,000 refunding bonds.

LOANS—When Due. 5s, A&O, \$15,000.....Apr. 1, 1911 Subject to call. WATER 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.

ASSESSED VALUATION—Total in 1898 was \$682,076; in 1897, of real estate was \$442,103; of personal property, \$165,255; of rail, roads, etc., \$62,274; total, \$669,632; city tax rate (per \$1,000) 1898, \$40.00.

POPULATION in 1890 was 13,584; in 1880 was 2,817.

HEBRON.—W. D. GALBRAITH, Treasurer. CONWAY LEEDOM, Clerk.

Hebron is in Thayer County. LOANS—When Due. Hebron Precinct— RAILROAD AID—

HOWARD COUNTY.—CHRIS. APPEL, Treas.

County seat is Saint Paul.
LOANS— When Due. Bonded debt Feb. 1, '98. \$99,500
BRIDGE BONDS— Floating debt..... 4,223
6s, J&J, \$3,000....Jan. 1, 1905 Total debt..... 103,723
RAILROAD BONDS— Sinking fund assets..... 8,024
8s, Jan., \$20,000....Jan. 1, 1900 Net debt Feb. 1, 1898.... 95,699
6s, J&J, 20,000....Jan. 1, 1906 Tax valuation, real, '97... 745,842
REFUNDING BONDS— Total valuation, pers., '97... 520,898
6s, J&J, \$11,500....Jan. 1, 1906 Total valuation 1898....1,293,944
Subject to call after Jan. 1, 1901 Assessment about 1/5 actual value.
FUNDING BONDS— Total tax (per \$1,000)....\$29.12 1/2
7s, J&J, \$45,000....Jan. 1, 1901 Population 1890 was.....9,430
INTEREST is payable in New York, except on bridge 6s.

JEFFERSON CO.—E. L. CLINE, Clerk.

The county seat of this county is Fairbury.
LOANS— When Due. Tax valuat'n, pers. & RR. \$974,840
COURT HOUSE BONDS— Total valuation 1898....2,559,144
5s, J&J, \$58,000....July 1, 1910 Assessment about 1/5 actual value.
Subject to call after July 1, 1900 State & co. tax (per M.)...\$23.125
Total debt Jan. 1, 1898...\$58,000 Population 1890 was.....14,850
Tax valuation, real.....1,584,304 Population in 1898 (est.)...16,500

KEARNEY.—GEO. W. HULBERT, Mayor. C. A. PRESCOTT, City Clerk.

This city is in Buffalo County.
LOANS— When due. Bonded debt Jan 1, '98. \$287,400
CANAL AND WATER— Floating debt..... 10,500
7s, J&J, \$30,000....July 1, 1902 Total debt..... 297,900
5s, M&N, 60,000....May 1, 1914 Sinking fund..... 2,300
CITY HALL— Net debt Jan. 1, 1898... 295,600
5s, Sept., \$25,000....Sept. 1, 1908 Tax valuation, real..... 530,032
SEWER BONDS— Tax valuation, personal 163,192
6s, Jan., \$70,000....Jan. 1, 1910 Total valuation, 1897... 693,224
KEARNEY SCHOOL DISTRICT— Assessment is 1/7 actual value.
6s, J&J, \$14,400....Jan. 1, 1901 Total tax (per \$1,000)....\$98.37
6s, J&J, 18,000....July 1, 1905 Population in 1890 was.....8,074
6s, A&O, 10,000....Oct. 1, 1908 Population in 1897 (est.)...7,000
Subject to call at any time.
5s, F&A, \$60,000....Feb. 12, 1912 (Subject to ca l.)

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. Total valuation 1898...\$9,137,191
FUNDING BONDS— Tax valuation, real..... 6,886,792
7s, J&J, \$140,000....Jan. 1, 1900 Tax valuat'n, per. & RR. 2,250,399
4s, J&J, 350,000....Mar. 1, 1905 (\$35,000 due y'ly) to Mar. 1, 1914 Total valuation 1898... 9,137,191
M. P. 2d Issue— Assessment 1/5 of actual value.
5 1/2s Jan., \$100,000....Jan. 1, 1903 State tax (per \$1,000) '98... \$7.50
Total debt Aug. 20, 1896...\$590,000 County tax (per \$1,000) '97... 17.60
Sinking fund assets..... 15,000 Population 1890 was.....76,395
Net debt..... 575,000 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. LOANS— When Due.
CHI. R. I. & PAC. RR.— REFUNDING BONDS— (Con.)
5s, J&J, \$50,000....Oct. 1, 1900 5 1/2s, A&O, \$30,000....Oct. 1, 1902
DISTRICT PAVING BONDS— 5 1/2s, J&J, 25,000....Dec. 20, 1905
6s, \$300,000....Various. Subject to call at any time.
FR. ELK. & MO. VAL. RR.— 5s, \$26,000....1917
5s, J&J, \$50,000....July 1, 1906 (Subject to call after 1907.)
Subject to call at any time. 4 1/2s, \$139,500....Aug. 1, 1918
Optional after 1908.
FUNDING BONDS— SEWER BONDS—
6s, Sept., \$118,000....Sept. 1, 1912 5s, M&S, \$80,000....Sept. 1, 1906
Optional after Sept. 1, 1902 Subject to call at any time.
6s, ann., \$90,000....Jan. 1, 1914 5s, J&J, \$20,000....Aug. 1, 1910
Subject to call after Jan. 1, 1904 Subject to call at any time.
5 1/2s, A&O, \$27,000....Apr. 1, 1906 WATER BONDS—
Subject to call at any time. 5s, ann., \$26,600....Dec. 1, 1904
INTERSECTION PAVING— (\$2,660 due y'ly) to Dec. 1, 1913
5s, J&J, \$100,000....July 1, 1902 5s, A&O, \$10,000....Oct. 15, 1907
5s, J&J, 100,000....July 1, 1907 5s, J&J, 10,000....July 1, 1902
5s, J&J, 100,000....Aug. 1, 1910 5s, A&O, 47,000....Oct. 1, 1912
Subject to call Aug. 1, 1900 Optional after Oct. 1, 1902
5s, J&J, \$50,000....July 1, 1912 SCHOOL BONDS—
Optional after July 1, 1902 5s, J&D, \$50,000....Dec. 1, 1914
Subject to call after Dec. 1, 1904
MISSOURI PACIFIC RR.— 5s, M&N, \$25,000....May 1, 1917
5s, J&J, \$50,000....Nov. 1, 1905 Subject to call May 1, 1907
5s, J&J, 20,000....Jan. 1, 1906 REFUNDING BONDS—
6s, \$44,015....1905 (Subject to call after 1902.)

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 Aug. 1, 1898, was \$1,169,100, including \$203,600 of water bonds; district paving bonds, not considered part of the city debt, \$300,000; floating debt about \$20,000. In 1892 the total debt was \$1,535,000. School debt in August, 1898, was \$75,000.

TOTAL ASSESSED VALUATION in 1897 was \$5,213,000; total tax rate (per \$1,000) \$1.50. Assessment at one-tenth actual value.
POPULATION.—In 1890, 55,491; 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. LOANS— When Due.
FUNDING BONDS— NEB. CITY SCHOOL DISTRICT—
7s, M&N, \$44,000....May 1, 1903 6s, \$20,000....June 1, 1909
Subject to call at any time. Subject to call after June 1, 1899
6s, \$150,000....Jan. 1, 1908 Bonded debt Jan. 1, 1898...\$282,850
Subject to call at any time. Floating debt..... 4,000
Total debt Jan. 1, 1898... 286,850
PAVING BONDS— Tax valuation 1897..... 750,765
6s, \$22,000....Sept. 1, 1908 Assessment 1/7 to 1/10 actual value.
Subject to call at any time. Total tax (per \$1,000) '97...\$80.00
6s, \$15,000....July 1, 1910 Population in 1890 was...11,494
SEWER BONDS— Population in 1880 was.... 4,183
6s, \$32,000....Sept. 1, 1908 Population in 1897 (est.)...12,000
Subject to call at any time.
6s, \$8,000....Aug. 1, 1910 Subject to call at any time.

INTEREST is payable in New York at Kountze Brothers. The total debt given above does not include School District bonds.

NORFOLK.—ALEX. BEAR, Mayor. J. C. STILL, City Clerk.

This city is in Madison County.
LOANS— When Due. Floating debt (about).... \$2,000
FIRE DEPARTMENT— Total debt..... 72,000
6s, J&J, \$7,000....Sept. 15, 1902 Sinking fund assets (abt.)... 3,500
6s, F&A, 7,500....Aug. 24, 1911 Net debt Apr. 1, 1897.... 68,500
FUNDING BONDS— Water debt (included).... 40,000
6s, F&A, \$7,500....Aug. 24, 1911 School dist. debt (addl.)... 30,000
SEWER BONDS— Tax valuation, real.....237,266
6s, J&J, \$8,000....Sept. 15, 1907 Tax valuation, personal... 81,954
Total valuation 1896....319,220
WATER BONDS— Assessment about 1/10 actual val.
6s, Nov., \$40,000....1913 Tax rate (per \$1,000)....\$73.45
Subject to call. Population in 1890 was....3,038
Int. is payable at New York City. Population in 1897 (est.)...5,000
Bonded debt Apr. 1, 1897...\$70,000

OMAHA.—A. G. EDWARDS, Treasurer.

Omaha is situated in Douglas County.
LOANS— When Due. LOANS— When Due.
CITY HALL BONDS— SCHOOL DISTRICT BONDS—
4 1/2s, J&S, \$100,000....July, 1910 5s, \$200,000....1908
5s, 25,000....Mar., 1908 5s, 385,000....1912
5s, 100,000....Oct., 1909 SEWER BONDS—
5s, 100,000....June, 1911 6s, M&S, \$100,000....Sept., 1901
5s, 175,000....Feb., 1912 6s, J&D, 100,000....June, 1903
5s, 70,000....July, 1904
FIRE ENGINE— 5s, J&J, 70,000....Sept., 1907
4 1/2s, \$50,000....1910 5s, 100,000....May, 1908
PAVING BONDS— 5s, 100,000....Apr., 1909
5s, M&N, \$100,000....May, 1903 5s, 50,000....1912
5s, J&J, 100,000....July, 1904 5s, 100,000....Aug., 1913
5s, F&A, 50,000....Aug., 1905 4 1/2s, 50,000....July, 1910
5s, J&J, 50,000....Oct., 1906 4 1/2s, F&A, 100,000....Aug., 1906
5s, A&O, 50,000....Jan., 1906 Special Assessment Bonds—
5s, M&S, 75,000....Sept., 1907 CURBING & GUTTERING—
5s, 100,000....May, 1908 6s, yearly, \$23,300....1899-1900
5s, 75,000....Apr., 1909 ALLEY PAVING—
5s, 50,000....May, 1912 6s, yearly, \$9,400....1899-1900
5s, 100,000....Aug., 1913 DISTRICT PAVING BONDS—
4 1/2s, 75,000....July, 1910 6s, yearly, \$167,300....1898-1900
4 1/2s, 25,000....Oct. 1, 1917 GRADING BONDS—
4s, 25,000....1918 5s & 6s, \$145,500....1898-1904
FUNDING BONDS— STREET IMPROVEMENT—
7s, M&N, \$66,100....Nov., 1900 5s and 6s, \$739,500....1898-1904
5s, J&D, 100,000....June, 1905 4 1/2s, 74,000....1898 to 1907
4s, M&S, 300,000....Mar. 1, 1918 4 1/2s, 69,500....1899 to 1907
LIBRARY BONDS— RENEWAL BONDS—
5s, M&N, \$100,000....May, 1912 4 1/2s, \$326,400
5s, \$400,000....June, 1912 4 1/2s, 206,500....Jan. 1, 1907
RENEWAL—
5s, \$100,000....Apr., 1909

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 4 columns: Date (Jan. 1, 1898, Jan., 1897, Jan. 1, '96, Jan. 1, '94) and Total bonded debt, Sinking funds, Net debt.

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 5 columns: Years, Real, Assessed Personal, Total, Tax Rate per \$1,000.

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. SINKING FUND BONDS—
FUNDING BONDS— 4 1/2s, \$40,000....Dec. 1, 1915
5s, A&O, \$50,000....Apr. 1, 1909 Subject to call after Dec. 1, 1905
Subject to call at any time. Total debt sept. 1, 1898...\$485,000
REFUNDING BONDS— Total valuation 1898....4,703,767
6s, M&N, \$85,000....May 1, 1906 Tax valuation, real.....3,400,733
Subject to call at any time. Tax valuation, personal...1,263,627
5s, J&J, \$78,000....July 1, 1909 Total valuation 1897....4,664,410
4s, J&J, \$77,000....July 1, 1914 Assessment is 1/5 actual value.
Subject to call after July 1, 1904 Total tax (per \$1,000) '96...\$24.50
4s, \$100,000....1918 Population in 1890 was.... 25,403
4 1/2s, 55,000....1918 Population in 1898 (est.)... 28,000
Subject to call after 1913.

INTEREST is payable at the office of the County Treasurer.
TAX FREE—All the county's bonds are exempt from taxation.

PAWNEE CITY.—C. E. PIERCE, City Clerk.

This village is in Pawnee County.
LOANS— When Due. Total valuation 1896....\$240,000
ELECTRIC LIGHT BONDS— Assessment about 1-5 actual value.
7s, Aug., \$4,000....Due in 20 years Tax rate (per \$1,000) 1897...\$73.00
WATER WORKS— PAWNEE CITY PRECINCT—
6s, J&J, \$23,000....Jan. 1, 1909 Railroad loan—
Subject to call after Jan. 1, 1899 6s, \$13,000....July 1, 1906
Floating debt..... \$1,200 Population of village 1890...1,550
Total debt Mar. 1, 1898... 33,200 Population in 1895 (est.)...2,400

PLATTE COUNTY.—G. W. PHILLIPS, Clerk.

County seat is Columbus.
LOANS— When Due. Total debt Jan., 1898.... \$86,000
REFUNDING— Tax valuation 1898....2,339,120
4 1/2s, J&J, \$86,000....July 1, 1910 Population 1890 was....15,437
Subject to call after July 1, 1900 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<sup>1</sup>/<sub>2</sub>s, 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, 1908  
 subject to call.

**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, \$142,663; 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 1898.....\$3,243,138  
 Assessment is 1-5 actual value.

State tax (per \$1,000) '98... \$6.87  
 County tax (per \$1,000) '96. 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.  
**RAILROAD BONDS—**  
 1<sup>1</sup>/<sub>2</sub>s, J&J, \$100,000....Jan. 1, 1907  
 Subject to call about Jan. 1, 1902  
 Interest is payable at Lincoln.  
 Total debt Jan. 1, 1898... \$110,000  
 Sinking fund..... 20,000

Net debt Jan. 1, 1898.... \$90,000  
 Total valuation 1898.....3,257,242  
 Assessm't about 1-10 actual value.  
 Total tax (per \$1,000) '97...\$27.00  
 Population 1890 was.....21,577  
 Population 1895 (est.).....25,000

**SEWARD.**—{ G. A. MERRIAM, Mayor.  
 { L. F. SCHULTZ, Treasurer.

This city is the county seat of Seward County.

**LOANS—** When Due.  
**RAILROAD BONDS—**  
 6s, July, \$15,000.....July 1, 1907  
 Subject to call about Jan. 1, 1902  
**WATER WORKS—**  
 6s, Sept., \$30,000....Sept. 16, 1909  
 Subject to call at any time.  
 Total debt Feb. 1, 1898... \$45,000

Tax valuation, real.....\$133,997  
 Tax valuation, pers'l & RR. 54,111  
 Total valuation 1897..... 188,108  
 Assessm't less than 1/5 actual value.  
 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.  
**RAILROAD-AID BONDS—**  
 4s<sup>1</sup>/<sub>2</sub>, J&J, \$90,000....May 15, 1904  
 Subject to call.  
 Bonded debt Mar. 4, 1898 \$90,000

Tax valuation, 1898...\$2,455,727  
 Assessment about 1-5 actual value.  
 State & Co. tax (per M) '97...\$21.28  
 Population in 1890 was.....16,140  
 Population 1897 (est.).....16,400

**SHERMAN CO.**—FRANK BADURA, Treasurer.

County seat is Loup City.

**LOANS—** When Due.  
**RAILROAD BONDS—**  
 6s, ....., \$38,000....Sept. 1, 1906  
**REFUNDING BONDS—**  
 5s, ....., \$20,000....Sept. 27, 1908  
 4s, ....., 89,000....Sept. 1, 1912  
 Total debt Aug. 15, 1898...\$147,900

Tax valuation 1898.....\$861,289  
 Assessment about 1-5 actual value.  
 State & co. tax (per \$1,000) \$30.00  
 Aver. sch'ol tax (per \$1,000) 12.00  
 Population 1890 was.....6,399  
 Population 1898 (est.).....7,000

**SOUTH OMAHA.**—{ T. H. ENSOR, Mayor.  
 { F. A. BROADWELL, Treasurer

This city is in Douglas County.

**LOANS—** When Due.  
**FUNDING BONDS—**  
 6s, July, \$70,000....July 1, 1899  
**PAVING BONDS—**  
 6s, J&D, \$50,000....June 1, 1901  
**REFUNDING BONDS—**  
 6s, ....., \$47,000.....

**SEWER REFUNDING BONDS—**  
 5s, J&D., \$62,000....June 1, 1915  
 VIADUCT BONDS—(Ref.)  
 5s J&D, \$78,000....June 1, 1915  
**STREET IMPROVEMENT BONDS—**  
 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 September 1, 1898, was \$307,000; Street improvement bonds on February 1, 1898 (additional) \$253,594. The street improvements will be redeemed by special assessment and are not considered as part of the city debt.

**ASSESSED VALUATION** in 1898 was \$1,733,000; city tax rate (per \$1,000) 1898, \$56; 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—**  
 7s, ....., \$13,000....July 1, 1907  
 6s, ....., 5,400....Sept. 1, 1908  
**WATER WORKS—**  
 5s, M&N, \$25,000....Nov. 1, 1908  
 Subject to call at any time.  
 Total debt Jan. 21, 1898.. \$43,400  
 Sinking fund..... 2,170  
 Net debt Jan. 21, 1898.. 41,230

Tax valuation, real..... \$116,170  
 Tax valuation, personal. 42,295  
 Total valuation, 1898... 162,465  
 Assessment about 1-5 act. value.  
**SUPERIOR SCHOOL DISTRICT—**  
 6s, ....., \$12,000... Aug. 1, 1909  
 Population 1890 was..... 1,614  
 Population 1880 was..... 458  
 Population 1895 (est.).... 2,000

**TECUMSEH.**—C. E. SMITH, Clerk.

This city is the county seat of Johnson Co.

**LOANS—** When Due.  
**CITY HALL AND EL'CTRIC LIGHT—**  
 6s, ....., \$9,400....Jan. 1, 1910  
 Subject to call after Jan. 1, 1900

**WATER WORKS—**  
 6s, ....., \$21,000....May 1, 1908  
 Subject to call at any time.  
 Population 1890 was.....1,654  
 Population in 1898 (est.).....2,000

**WASHINGTON CO.**—W. GAULDRIE, Clerk.

County seat is Blair.

**LOANS—** When Due.  
**COURT HOUSE—**  
 6s, J&J, \$35,000... July 1, '07 & '09  
**RAILROAD BONDS—**  
 8s, July, \$75,000.....  
**REFUNDING BONDS—**  
 5s, A&O, \$150,000....Apr. 1, 1910  
 Bonded debt, Mar., 1898, \$260,000

Floating debt..... \$4,000  
 Total debt Mar. 1898... 264,000  
 Total valuation 1898... 2,329,838  
 Assessment abt. 1-6 actual value.  
 Total tax (per \$1,000)....\$23.625  
 Population 1890 was.... 11,869  
 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.  
**CITY HALL BONDS—**  
 6s, J&J, \$7,000..... Jan. 1, 1909  
**FUNDING BONDS—**  
 6s, J&D, \$4,600.....Dec. 1, 1909  
 Subject to call after Dec. 1, 1899  
**RAILROAD AID—**  
 6s, July, \$10,000... July 1, 1907  
 6s, Oct., 13,000.....Oct. 1, 1907

Total debt Jan., 1898.....\$34,600  
 Tax valuation, real.....175,348  
 Tax valuation, personal.. 79,766  
 Total valuation, 1897.....255,114  
 Assessment about 1/4 actual value.  
 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.  
**REFUNDING BONDS—**  
 6s, F&A, \$39,000....Aug. 1, 1905  
 Subject to call at any time.  
 Total debt Jan. 1, 1898.. \$39,000

Tax valuation 1898.....\$2,246,766  
 Assessment about 1/4 actual value.  
 County tax (per M.) '97...\$17.12<sup>1</sup>/<sub>2</sub>  
 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. Hefebower  
 Legislature meets biennially in odd years on the 2d Tuesday in January. There is no limit to length of sessions, but members can receive pay for only 50 days services in the aggregate.

**INCIDENTS IN STATE ORGANIZATION, ETC.**—See STATE AND CITY SUPPLEMENT of April, 1893, page 124, for the facts and statements heretofore given under this head.

**HISTORY OF DEBT.**—When Kansas was admitted into the Union as a State (in 1861) it had a bonded debt of \$150,000. The Constitution of 1859 limited the debt-making power to one million dollars (with certain restrictions and exceptions), as more fully described below. In 1866 the bonded debt was \$630,775, of which the State owned \$28,650. In 1878 the total bonded debt was \$1,181,975, of which the State owned \$713,600. The bonded debt September 1, 1898, was \$632,000, of which \$607,000 was held by State funds.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Cl.	Payable.	When Due.	Outstand'g.
†Capitol bonds, 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
* Military fund, 1869.....	7	J & J	Jan. 1, 1899	89,000
* Refunding, 1897.....	4	J & J	July 1, 1902	150,000
* Do 1898.....	4	J & J	July 1, 1903	220,000

\* 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.

**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
1898.....	\$325,889,747	\$4.10	1890.....	\$348,459,943	\$4.25
1897.....	325,370,432	4.10	1885.....	248,846,811	4.15
1895.....	329,939,031	4.25	1880.....	160,570,761	5.50
1893.....	356,621,818	3.80	1876.....	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 extraordinary expenses and making public improvements in an amount not to exceed \$1,000,000. This limit, however, has two exceptions. *First*, the next section provides that it may be exceeded if the proposed law for creating such debt shall be submitted to a vote of the electors, and if the proposed law be ratified by a majority of the votes cast. *Second* the section following provides that the State may borrow money to repel invasion, &c. We give these sections in full and also the subsequent one which forbids the State being a party to internal improvements.

*Debts, annual tax; proceeds.* For the purpose of defraying extraordinary expenses and making public improvements, the State may contract public debts; but such debts shall never, in the aggregate, exceed one million dollars, except as hereinafter provided. Every such debt shall be authorized by law for some purpose specified therein, and the vote of a majority of all the members elected to each House, to be taken by the yeas and nays, shall be necessary to the passage of such law; and every such law shall provide for levying an annual tax sufficient to pay the annual interest of such debt and the principal thereof when it shall become due; and shall specifically appropriate the proceeds of such taxes to the payment of such principal and interest; and such appropriation shall not be repealed nor the taxes postponed or diminished until the interest and principal of such debt shall have been wholly paid.

*Other debts.* No debt shall be contracted by the 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. Population in 1898 est. at 1,389,777.

1890.....1,427,096 | 1870..... 364,399
1880..... 996,096 | 1860..... 107,206

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.

LOANS.—When Due. Bonded debt Mar. 1, 1898. \$50,000
Total tax valuation '97. 470,000
REFUNDING BONDS.—
5s, J&J, \$12,000. Jan. 1, 1918
5s, J&J, 3,000. 1920-1902
(\$1,000 yearly.)
5s, J&J, 35,000.

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.
LOANS.—When Due. Assessment about 1/2 actual value.
RAILROAD AID BONDS OF 1880.—
6s, J&J, \$136,700. July 1, 1900
Bonded debt Mar. 1, '98. \$136,700
Total valuation, 1898. 3,818,711

INTEREST is payable at the State Fiscal Agency, New York.

ANDERSON CO.—County seat is Garnett.

LOANS.—When Due.
L. L. & G. RR.:
7s, J&J, \$9,000. Jan. 1, 1909
L. L. & G. RR. (funded):
6s, J&J, \$119,000. Jan. 1, 1906
6s, J&J, 70,000. July 1, 1907
6s, J&J, 29,000. Jan. 1, 1906
K. & A. Div. Mo. Pac.—
6s, J&J, \$8,500. Jan. 1, 1911

ANTHONY CITY.—{ JOHN D. BROWN, Mayor.
{ J. P. HORTON, City Clerk.

This city is in Harper County.

LOANS.—When Due. Bonded debt July 1, '98. \$105,000
GEN. IMP. BONDS.— Floating debt. 27,936
6s, J&J, \$4,000. July 1, 1902 Total debt, July 1, 1898. 132,936
RAILROAD BONDS.— Sinking fund. 124,574
6s, J&J, \$35,000. July 1, 1903 Assessed valuation 1898. 124,574
6s, F&A, 20,000. May 1, 1920 Assessment about 3/4 actual value.
REFUNDING BONDS.— Total tax (per \$1,000) 1895. \$75.00
6s, F&A, \$4,000. Aug. 1, 1902 Population in 1896 was. 1,074
6s, F&A, 4,500. Aug. 1, 1903 Population in 1890 was. 1,806
SPECIAL IMPROVEMENT BONDS.— Population in 1880 was. 345
6s, var., \$104,691. 1899 to 1905
One-tenth yearly.
Bonded debt Jan. 1, '98. \$167,157

TAX FREE.—All above bonds are exempt from taxation in Kansas.

ARGENTINE.—{ C. W. MARSTON, Mayor.
{ J. C. LONG, Clerk.

Argentine is in Wyandotte County.
LOANS.—When Due. Floating debt. \$39,533
CITY HALL AND VIADUCT.— Total debt. 208,690
6s, J&J, \$13,000. July 1, 1910 Sinking fund. 19,313
FUNDING BONDS.— Net debt Jan. 1, 1898. 187,377
6s, J&J, \$29,334. July 2, 1914 Tax valuation, real. 505,525
REFUNDING BONDS.— Tax valuation, personal. 162,635
6s, F&A, \$4,000. Aug. 1, 1902 Total valuation 1898. 668,160
6s, F&A, 4,500. Aug. 1, 1903 Assessment is 1/4 actual value.
SPECIAL IMPROVEMENT BONDS.— City tax (per \$1,000). \$21.00
6s, var., \$104,691. 1899 to 1905 School tax (per \$1,000). 20.00
One-tenth yearly. Population in 1890 was. 4,732
Bonded debt Jan. 1, '98. \$167,157 Population in 1898 was. 6,341

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.
{ C. D. RUSHMORE, 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.

LOANS.—When Due.
CITY BUILDING.—
7s, M&S, \$11,000. Sept. 1, 1906
Subject to call at any time.
FUNDING BONDS.—
6s, J&J, \$12,000. May 1, 1906
INTERNAL IMPROVEMENT.—
7s, J&J, \$26,757. part y'rly.
RAILROAD AID.—
6s, M&N, \$11,000. Nov. 6, 1915
Subject to call at any time.

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, \$4,524. 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 1/2 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.

Atchison is in Atchison County. Arrangements are being made for the refunding of the \$192,450 7 per cent bonds due July 1, 1898.

LOANS.—When Due. BOARD OF EDUCATION BONDS.—
REFUNDING BONDS.— Building Loans.—
7s, J&J, \$192,450. July 1, 1898 6s, M&S, \$10,000. Sept. 1, 1909
4s, J&J, 266,950. July 1, 1913 6s, A&O, 5,000. April 1, 1910
4s, J&J, 135,400. July 1, 1915 6s, J&J, 45,000. July 1, 1913
4s, J&J, 49,150. July 1, 1919 6s, J&J, 5,000. July 1, 1916
UNREFUNDED BONDS.— REFUNDING BONDS.—
10s, J&J, \$650. July 1, 1923 4s, J&J, \$40,000. July 1, 1923

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 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.
LOANS.—When Due. Total valuation 1897. \$4,952,890
REFUNDING.— Total valuation 1898. 4,738,621
6s, J&J, \$231,000. July 1, 1914 Assessment about 1/4 actual value.
Subject to call July 1, 1899 State tax (per \$1,000) '97. \$4.70
5s, J&J, \$68,000. July 1, 1916 County tax (per \$1,000). 8.50
Total debt Feb. 1, 1898. \$299,000 Average school tax. 16.00
Tax valuation, real. 3,537,370 Population 1890 was. 26,758
Tax valuation, personal. 614,530 Population 1880 was. 26,668
Tax valuation, railroads. 800,990 Population in 1898 was. 28,887

INTEREST is payable at the Kansas State Fiscal Agency, N. Y. City.

BARBER COUNTY.—County seat is Medicine Lodge.

LOANS.—When Due. Interest is payable in New York.
COURT HOUSE AND JAIL.— Bonded debt July 1, '96. \$346,200
6s, J&D, \$25,000. June 24, 1916 Sinking fund. 5,885
REFUNDING.— Total valuation 1898. 1,762,685
8s, J&J, \$9,400. July 1, 1899 Assessment is 1/3 actual value.
6s, J&J, 15,900. July 1, 1910 State tax (per \$1,000) '95. \$3.75
6s, J&J, 77,400. July 1, 1911 County tax (per \$1,000). 13.25
6s, J&J, 20,000. July 1, 1913 Average school tax. 8.00
6s, J&J, 80,500. July 1, 1914 Population in 1895 was. 5,145
6s, J&J, 94,000. Jan. 1, 1916 Population 1890 was. 7,973
6s, J&J, 24,000. July 1, 1917 Population 1898 was. 5,159

BOURBON CO.—CHAS. LOVE, Treasurer.

County seat is Fort Scott.
LOANS.—When Due. Tax valuation, per & RR. \$1,830,296
REFUNDING RR. BONDS.— Total valuation 1897. 5,868,883
6s, J&J, \$219,200. July 1, 1909 Total valuation 1898. 5,712,184
Total debt Feb. 15, 1898. \$219,200 Assessment is 35 p. c. actual value.
Sinking fund. 52,262 Total tax (per \$1,000) '97. \$35.00
Net debt Feb. 15, 1898. 166,937 Population in 1895 was. 25,849
Tax valuation, real. 4,038,587 Population in 1898 was. 25,926

INTEREST is payable in New York at the Kan. State Fiscal Agency

BROWN COUNTY.—D. P. LESLIE, Clerk.

County seat is Hiawatha.
LOANS.—When Due. Total valuation 1897. \$5,033,069
RAILROAD BONDS.— Total valuation 1898. 5,192,400
7s, Feb. 1, \$77,500. Dec. 31, 1900 State tax (per \$1,000) 1897. \$4.70
Total debt Jan. 1, 1898. \$77,500 County tax (per \$1,000). 9.50
Sinking fund. 5,217 Population 1890 was. 20,319
Net debt Jan. 1, 1898. \$72,283 Population 1896 was. 19,414
Tax valuation, real. 3,405,262 Population 1898 was. 21,424
Tax valuation, personal. 1,627,807
Real estate is assessed at about one-fifth of its actual value; personal property one-third.

INTEREST is payable at the Nat. Bank of Republic, New York City.

CHANUTE.—{ JOHN C. BILES, Mayor.
{ J. W. BUCHANAN, City Clerk.

Chanute is in Neosho County.
LOANS.—When Due. Tax valuation, personal. \$89,369
REFUNDING.— Tax valuation, RR. 56,422
5s, J&J, \$14,000. Apr. 1, 1905-10 Total valuation 1896. 393,565
WATER WORKS BONDS.— Assessment about 1/2 actual value.
6s, F&A, \$38,500. June 1, 1905 Total tax (per \$1,000). \$49.50
6s, F&A, 4,000. Aug. 1, 1914 Population in 1895. 3,551
Total debt Jan. 1, 1897. \$56,500 Population in 1890 was. 2,826
Tax valuation, real. 247,774

INTEREST is payable at the Kansas Fiscal Agency, New York City.

CHAUTAUQUA CO.—T. L. HARGROVE, Clk.

County seat is Sedan. The County Commissioners have entered into an agreement looking to the refunding of the \$140,000 6 per cent railroad-aid bonds now outstanding.

LOANS— When Due. RAILROAD BONDS— 6s, 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 1898....2,129,027 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 1898 was.....11,167

CHETOPA.—CARL J. SIMONS, Clerk.

This city is in Labette County.

LOANS— When Due. REFUNDING BONDS— 5s, \$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 2/3 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 Fiscal Agency in New York City.

CLARK COUNTY.—W. C. DUGAN, Treasurer.

County seat is Ashland.

LOANS— When Due. COURT HOUSE: 6s, M&S, \$20,000....Mar. 1, 1908 JAIL BONDS: 6s, \$2,000....Feb. 21, 1910 RAILROAD AID: 6s, A&O, \$121,300....Apr. 10, 1919 REFUNDING: 6s, F&A, \$25,000....Feb. 21, 1907 (\$5,000 every 2 y'rs) 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 Total valuation 1898... 1,098,611 State Co. tax per \$1,000, '97.\$26.90 School tax (per \$1,000). \$20.00 Population 1890 was.....2,357 Population 1895 was.....1,529 Population 1898 was.....1,656

CLAY CENTRE.—{ P. M. CONRAD, Mayor. WALTER PUCKEY, Clerk.

This place is in Clay County.

LOANS— When due. C. R. I. & P. RAILWAY BONDS— 6s, J&D, \$17,000....Dec. 15, 1907 WATER BONDS— 6s, 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 1897 was.....3,058

CLAY COUNTY.—J. G. COWELL, Co. Clerk.

County seat is Clay Centre.

LOANS— When Due. BRIDGE BONDS: 7s, J&J, \$10,000....Aug. 4, 1905 6s, J&J, 15,000....Jan. 1, 1906 6s, J&J, 9,000....Dec. 1, 1907 FUNDING BONDS— 6s, J&J, \$43,000....July 6, 1911 RAILROAD AID BONDS— 7s, J&J, \$13,000....Jan. 16, 1902 REFUNDING RR. BONDS— 5s, 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 Total valuation 1898....3,047,123 Assessment is 1/4 actual value. Total tax (per \$1,000) 1897.\$19.25 Population in 1890 was.....16,164 Population in 1898 was.....16,104

INTEREST is payable in N. Y. by the Nat. Bank of the Republic.

CLOUD COUNTY.—A. R. MOORE, Clerk.

County seat is Concordia.

LOANS— When Due. COURT HOUSE— 5s, J&J, \$26,500....Jan. 1, 1908 Subject to call. FUNDING— 6s, J&J, \$2,500....July 1, 1899 6s, J&J, 2,500....July 1, 1903 6s, J&J, 5,000....July 1, 1906 POOR HOUSE— 6s, J&J, \$5,000....July 1, 1901 RR. AID— 8s, Jan., \$70,000....Jan. 1, 1908

Total debt Aug., 1893... \$111,500 Sinking fund..... 2,500 Net debt Aug., 1893.... 109,000 Tax valuation, real....2,496,475 Tax valuation, per. & RR.1,206,649 Total valuation 1898....3,703,124 Assessment is 2/3 actual value. State and County tax (per \$1,000).....\$10.65 Population in 1890 was.....19,295 Population in 1898 was.....17,155

INTEREST on the court house bonds is payable at Topeka; on the funding bonds at New York and Topeka; on others at New York.

COFFEY CO.—M. M. KIGER, Treasurer.

County seat is Burlington.

LOANS— When due. BRIDGE BONDS: 6s, Aug., \$10,000....Aug. 15, 1901 RR. AID BONDS: 7s, Mar., \$95,000....Mar. 31, 1907 Total debt Aug., 1897....\$105,000 Sinking fund..... 11,000

Net debt Aug., 1897.... \$94,000 Tax valuation 1898....3,472,181 Assessment is 2/3 actual value. State & Co. tax (per M.) '97. \$10.00 Population 1890 was.....15,856 Population 1880 was.....11,438 Population 1898 was.....15,626

COFFEYVILLE.—{ JNO. M. WALKER, Deputy City Clk. JOHN F. CLOSSEN, Treasurer.

This city is in Montgomery County.

LOANS— When Due. ELECTRIC-LIGHT BONDS— 6s, \$17,000....1908 Road bonds.....\$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..107,812 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 fraudulent 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— When Due. 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

Bonded debt July 1, '98. \$166,000 Floating debt about.... 6,000 Total debt July 1, '98, abt. 172,000 Tax valuation 1898..... 542,698 Total tax (per \$1,000) '97 30.00 Population in 1890 was.....2,549 Population in 1898.....1,369

Real estate is assessed at about its actual value. INTEREST is payable at the Kansas Fiscal Agency, New York.

CONCORDIA.—This city is in Cloud County.

Waterbonds, 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,

County seat is Winfield.

LOANS— When Due. 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, 1923 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 valuation 1898....5,961,270 Total tax (per \$1,000) '97. \$25.00 Assess., real 1/2, per. 2/3, actual value. Population 1890 was.....34,478 Population 1898 was.....30,040

DICKINSON CO.—G. D. KEEFFER, Co. Clerk.

County seat is Abilene.

LOANS— When Due. 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 1898....\$4,617,407 State & co. tax (per \$1,000) \$19.00 Population 1890 was.....22,273 Population 1898 was.....21,282

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— When Due. 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 1898....\$3,764,556 Assessment abt. 3-10 actual value. Total tax (per \$1,000) '96. \$36.10 Population 1890 was.... 13,535 Population 1895 was..... 13,995 Population 1898 was.... 15,664

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. When Due. 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

Net debt Jan. 1, 1897.... \$380,000 Total valuation 1898....4,661,958 Assessment is 3/4 actual value. State tax (per \$1,000) 1897...\$4.09 County tax (per \$1,000).....16.50 Population 1890 was.....23,961 Population 1898 was.....25,249

EDWARDS CO.—A. F. ADERHOLD, Clerk.

County seat is Kinsley.

LOANS— When Due. 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

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, 1898....1,475,334 Assessment is 3/4 actual value. Total tax (per \$1,000) '97...\$38.00 Population 1890 was.....3,600 Population 1880 was.....2,409 Population 1893 was.....3,134

ELLSWORTH.—{ A. PATTERSON, Mayor. H. SEAVER, 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— When due. 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

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 2/3 to 1/2 actual value. Total tax (per \$1,000) '97...\$32.70 Population 1890 was.....1,600 Population 1895 was.....1,415 Population in 1897 (est.)....1,342

EMPORIA CITY.—H. B. THOMAS, City Clerk.

County seat of Lyon County.

LOANS— When Due. FUNDING— 5s, Mar., \$5,800....March, 1904 5s, July, 15,000....July 1, 1910 REFUNDING— 5s, Feb., \$43,000....Feb. 1, 1928 WATER WORKS— 7s, Dec., \$50,000....Dec. 31, 1899 5s, Nov., 162,000....Nov. 17, 1906

Bonded debt Aug. 15, '98. \$275,800 Floating debt..... 13,500 Total debt Aug. 15, 1898 289,300 Tax valuation 1898....2,142,013 Assessment is 1/4 actual value. Total tax (per \$1,000) \$42.50 Population in 1890 was.....7,551 Population in 1880 was.....4,631 Population in 1898 (est.)....10,000

INTEREST on the water-works bonds and on the funding bonds due in 1910 is payable in New York; and on the funding bonds due in 1904 and on the refunding bonds at Topeka, Kans.

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.

LOANS— When Due. A. K. & C. RR.— 6s, J&J, \$100,000....Jan. 1, 1908 BRIDGE BONDS— 7s, J&J, 5,000....Jan. 1, 1906 6s, J&J, 8,900....Jan. 1, 1908 FUNDING BONDS— 6s, J&J, \$20,000....May 15, 1901 REFUNDING— 6s, J&J, \$4,000....July 1, 1911 6s, J&J, 29,000....July 1, 1918 Int. payable at Fiscal Agency, N. Y. Bonded debt Jan. 1, 1898. \$166,900

Floating debt..... 45,900 Total debt..... \$212,800 Sinking fund..... 5,005 Net debt Jan. 1, 1898.... 206,795 Tax valuation, real.....1,391,431 Tax valuation, personal. 746,186 Total valuation 1897....2,137,617 Total valuation 1898....2,062,829 Assessment about 2/3 actual value. State & Co. tax (per M) '97. \$14.25 Population in 1890 was.....5,308 Population in 1880 was.....3,122 Population in 1898 was.....4,501

FORT SCOTT.—H. FRANKENBERGER, Co'ty Clk.

Fort Scott is the county seat of Bourbon County.

Table with columns: LOANS—When Due., REFUNDING (MCADAM)—, IMPROVEMENT BONDS—, TERMINAL FACILITY—, BOARD OF EDUCATION BONDS—, RAILROAD AID—

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. \$250,000, Tax valuation 1898. 4,810,746, Assessment about 1/4 actual value.

GARDEN CITY.—E. DAVIS, Mayor. J. F. CROCKER, Clerk.

County seat of Finney County.

Table with columns: LOANS—When Due., Total debt. \$50,600, Tax valuation 1897. 277,141, Assessment about 1/2 actual value.

GEARY CO.—W. B. SPURLOCK, County Clerk.

County seat is Junction City.

Table with columns: LOANS—When Due., Total debt Mar., 1898. \$89,500, Tax valuation, real. 1,856,968, Tax valuation, personal. 262,690.

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. \$212,892, Total valuation, 1898. 1,426,659, Assessment about 1/2 actual value.

GRANT COUNTY.—C. D. HICKOK, Clerk.

County seat is Ulysses.

Table with columns: LOANS—When Due., Bonded debt July 1, 1898. \$98,200, Floating debt. 17,226, Total debt July 1, 1898. 115,426.

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. \$26,709, Total debt July 1, 1898. 115,209, Tax valuation 1898. 869,725.

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. \$12.90, Population in 1895 was. 14,961.

HAMILTON CO.—N. J. SAWYER, Treasurer.

County seat is Syracuse. Some of the bonds mentioned below are the subject of litigation.

Table with columns: LOANS—When due., Bonded debt Apr. 1, 1898. \$91,100, Total valuation 1898. 1,139,421, Total valuation 1897. 1,143,019.

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., Total debt July 1, 1898. \$69,201, Tax valuation 1897. 102,175, Assessment about 1/2 actual value.

HARPER CO.—W. W. TAYLOR, Clerk.

County seat is Anthony.

Table with columns: LOANS—When Due., Interest payable in New York, Tax valuation 1898. \$2,284,502, State & Co. tax (per M) '98. \$16.00.

HASKELL COUNTY.—S. E. CAVE, Co. Clk.

County seat is Santa Fe.

Table with columns: LOANS—When Due., Floating debt. \$22,706, Total debt Sept., 1897. 109,706, Tax valuation 1898. 426,773.

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., 6s, \$9,000. Jan. 1, 1917, 6s, 6,000. Aug. 1, 1917, 6s, 4,000. Nov. 1, 1917.

HUTCHINSON.—J. P. HARSHA, Mayor. W. R. UNDERWOOD, City Clerk.

County seat of Reno County.

Table with columns: LOANS—When Due., SEWER BONDS—, 6s, J&D, \$2,500. 1899, 6s, A&O, 1,500. 1899, 6s, F&A, \$1,200. \$600 y'ly Aug. 1.

INDEPENDENCE.—

This city is the county seat of Montgomery County.

Table with columns: CITY LOANS—When Due., Tax valuation, personal. \$91,250, Tax valuation, railroads. 16,344, Total valuation 1896. 410,069.

INDEPENDENCE TOWNSHIP LOANS—

Table with columns: V. V. I. & W. RR.—When Due., Tax valuation, personal. \$26,810, Tax valuation, railroads. 118,824, Total valuation 1894. 386,004.

JACKSON COUNTY.—A. D. ABEL, Treasurer.

Holton is the county seat; \$100,000 of 5 per cent 20-year refunding bonds will be issued.

Table with columns: LOANS—When Due., Net debt Jan., 1898. \$131,604, Tax valuation 1898. 4,120,842, Assessment about 1/2 actual value.

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., Tax valuation, personal. \$552,369, Tax valuation railroads. 1,007,808, Total valuation 1897. 4,273,658.

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.

Table with columns: LOANS—When Due., WATER WORKS—, 6s, M&S, \$50,000. Mar. 1, 1917, Total debt Mar. 1, 1898. \$102,000, Water debt (included). 50,000.

KANSAS CITY.—R. L. MARSHMAN, Mayor. GEO. E. YEAGER, City Clerk.

This city is in Wyandotte County. LOANS—When Due. K. C. W. & N. W. Ry.—1887— 6s, \$30,000...Jan. 1, 1917

TOTAL DEBT ETC.—The bonded debt on Sept. 1, 1898, was \$335,000; sinking fund, \$30,000; net debt, \$305,000.

ASSESSED VALUATION as equalized by the State Board for 1898 was \$9,050,776; total tax rate (per \$1,000) 1895, \$53.

POPULATION in 1890 was 38,316; in 1880 was 3,200. The population in 1895 was 40,676; in 1898 (est.), 46,028.

KINGMAN.—W. S. GROSVENOR, Mayor.

Kingman is in Kingman County. LOANS—When Due. CITY HALL, IMP., ETC.— 6s, J&J, \$1,900...Aug. 1, '98-'03

KINGMAN CO.—C. R. FURROW, Clerk.

County seat is Kingman. LOANS—When Due. D. M. & A. RR.— 6s, \$43,000...Feb. 2, 1916

KIOWA CO.—MARGARET KANE, Treasurer.

LOANS—When due. C. K. & N. RR.— 6s, A&O, \$41,000...Oct. 1, 1917

LANE COUNTY. W. H. LEE, County Clerk.

County seat is Dighton. LOANS—When Due. REFUNDING BONDS— 6s, J&J, \$124,500...Jan. 1, 1918

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

ASSESSED VALUATION in 1896 of real estate was \$1,296,102 personal property, \$375,695; railroad \$91,550; total, \$1,763,347

POPULATION.—In 1890 it was 9,997; in 1880 it was 8,510; in 1870 it was 7,268. In 1895 it was 10,084; in 1897 it was 10,914

LEAVENWORTH.—JOHN EDWARDS, Mayor.

Leavenworth is the county seat of Leavenworth County. LOANS—When Due. BRIDGE BONDS— 5s, J&J, \$30,000...Jan. 1, 1924

OPTIONAL.—All bonds issued by the city are subject to call. INTEREST on the 30-year funding bonds, due in 1909; on the bonds of series J and O, and on the Board of Education bonds, is 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. 1898. 1897. 1896. 1895.

ASSESSED VALUATION.—The city's assessed valuation (about one-third cash value) and tax rate have been as follows:

Table with columns: Assessed Valuation (Real, Personal, Total), Tax Rate per \$1,000. Rows for years 1897-1890.

\*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.

LEAVENWORTH CO.—J. W. NIEHAUS, Cl'k.

County seat is Leavenworth. LOANS—When Due. REFUNDING BONDS— 6s, J&J, \$6,800...July 1, 1899

LINCOLN CO.—J. W. McREYNOLDS, Treas.

County seat is Lincoln. LOANS—When due. REFUNDING BONDS— 6s, \$10,500...Mar. 1, 1904

LINCOLN TOWNSHIP.—A. R. MOORE, Co. Clk.

The township is in Cloud County. LOANS—When Due. RAILROAD BONDS— 6s, \$15,000...Jan. 1, 1918

LYON COUNTY.—H. E. PEACH, Clerk.

County seat is Emporia. LOANS—When Due. REFUNDING BONDS— 5s, J&J, \$222,000...July 1, 1913

LYONS.—

This city is in Rice County. Formerly included in Atlanta Township; the city is responsible for part of township debt. LOANS—When Due. FUNDING BONDS— 7s, \$1,000...1902

MANHATTAN CITY.—JOHN Q. HARDY, Trustee. S. F. GOHEEN, Treasurer.

County seat of Riley County. LOANS—When Due. REFUNDING BONDS— 6s, F&A, \$71,000...Feb. 1, 1910

INTEREST on the bonds is payable in Kansas and in New York City

MARION CO.—I. S. STIRLING, County Clerk.

County seat is Marlon. LOANS—When Due. FUNDING BONDS— 5 1/2s, Jan., \$185,000...July 1, 1922

MARSHALL CO.—JAS. MONTGOMERY, Clerk.

County seat is Marysville. LOANS—When due. REFUNDING RR. AID BONDS— 5s, J&J, \$60,000...July 1, 1898

MEADE COUNTY.—E. F. RIEMAN, Clerk.

County seat is Meade. LOANS—When Due. RAILROAD BONDS— 6s, M&S, \$115,000...Mar. 15, 1908

MEDICINE LODGE.—Medicine Lodge is in Barber Co.

Table with columns: LOANS—, WATER WORKS BONDS—, Tax valuation, real., Tax valuation, personal., Tax valuation, railroads., Total valuation 1896., Total tax (per \$1,000), Population in 1890 was., Population in 1895 was., Population in 1896 was., Personal property is assessed on a basis of 40 per cent of actual value. Much of the real estate is assessed above selling price.

MIAMI COUNTY.—G. W. SEAVER, Treasurer. County seat is Paola.

Table with columns: LOANS—, M. K. & T. RR.—, Assessment is 1/3 actual value. St. & co. tax (per \$1,000), Population in 1890 was., Population in 1895 was., Population in 1898 was., INTEREST is payable at the Fiscal Agency, New York.

MONTGOMERY CO.—County seat is Independence.

Table with columns: LOANS—, L. L. & G. RR.—, Tax valuation, real., Tax valu't'n, per. & RR., Total valuation 1898., Assessment is 1/4 actual value. Total tax (per \$1,000), Population in 1890 was., Population in 1898 was., INTEREST is payable at the State Fiscal Agency, New York.

MORRIS COUNTY.—R. S. DAVIDSON, Treas. County seat is Council Grove.

Table with columns: LOANS—, REFUNDING BONDS—, State & Co. tax per \$1,000, Assessment bet. 1/4 & 1/2 act'l value. Population in 1890 was., Population in 1895 was., Population in 1898 was.,

MORTON COUNTY.—ED. M. DEAN, Treas. County seat is Richfield.

Table with columns: LOANS—, COURT HOUSE BONDS—, Floating debt, Total debt Jan. 1, 1897., Tax valuation 1898., Total tax (per \$1,000), Population in 1890 was., Population in 1880 was., Population in 1898 was., INTEREST is payable at the Kansas Fiscal Agency, New York.

NESS COUNTY.—J. S. WAGNER, Clerk. County seat is Ness City.

Table with columns: LOANS—, FUNDING BONDS—, Total debt Feb. 25, '98., Tax valuation 1898., Assessment is 1/2 actual value. Av. tot'l tax (per \$1,000), Population 1890 was., Population 1898., INTEREST payable in N. Y. is paid at the Nat. Bank of the Republic.

NEWTON.—S. M. SPANGLER, County Clerk. This city is in Harvey County.

Table with columns: LOANS—, Amt. Outstanding., Floating debt., Funding bonds., Mining bonds., Railroad bonds., School bonds., Water bonds., Bonded debt Aug. 12, '97.

NORTON COUNTY.—Norton is the county seat.

Table with columns: LOANS—, When Due., Total valuation 1897., Total valuation 1898., Assessment about 1/3 actual value. State & co. tax (per M.), Population in 1890 was., Population in 1898 was.,

OSAGE COUNTY.—WM. H. THOMAS, Co. C'k. County seat is Lyndon.

Table with columns: LOANS—, AT. TOP. & S. FE RR.—, Tax valuation, person'l, Tax valuation, railr'ds., Total valuation 1897., Total valuation 1898., Assessment is abt. 1/4 actual value. Total tax (per \$1,000), Population in 1890 was., Population in 1880 was., Population in 1898 was., INTEREST is payable at Fiscal Agency in New York.

OSBORNE CO.—F. A. DAWLEY, County Cl'rk. County seat is Osborne.

Table with columns: LOANS—, COUNTY BONDS—, Total debt Feb. 1, 1898., Tax valuation, 1898., Assessm't about 2-5 actual value. Total tax (per \$1,000), School tax (per \$1,000), Population in 1898 was.,

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. Township refunding bonds to the amount of \$78,000 were pronounced null and void by the United States District Court in 1893.

Table with columns: LOANS—, M. & W. RR. BONDS—, Total city debt Aug. 1, '96., Township debt Aug. 1, '96., School district debt., Interest is paid in New York. Tax valuation, real., Tax valuation, personal., Total valuation '95 (city), Assessment about 1/2 actual value. Total tax (per \$1,000), Population in 1890 was., Population in 1895 was.,

OTTAWA.— {A. DOBSON, Mayor. W. K. BOLTWOOD, Clerk. County seat of Franklin County.

Table with columns: LOANS—, BRIDGE BONDS—, Total debt Feb. 1, '98., School debt (additional), Total valuation, 1897., Assessment about 1/4 actual value. Tot. tax rate per \$1,000, '93., Population 1890 was., Population 1897 was., SEWER BONDS—, 6s, J&J, \$27,000., July 1, 1899 (\$3,000 due yearly) to July 1, 1907

INTEREST is payable in New York at the State fiscal agency.

OTTAWA CO.—W. M. TRUITT, Clerk. County seat is Minneapolis.

Table with columns: LOANS—, CHIC. KAN. & WEST. RR.—, 6s, \$90,000., Jan. 1, 1918, SOLOMON RR.—, 8s, \$50,000., July 1, 1908, 8s, \$50,000., Oct. 1, 1909, Total debt Feb. 1, 1898., Tax valuation 1898., Population in 1898 was., Population in 1890 was.,

PAOLA CITY.—JOHN W. TATHAM, Clerk. This city is in Miami County.

Table with columns: LOANS—, RAILROAD-AID BONDS—, GAS WELL BONDS REFUNDING—, 6s, \$15,000., July 1, 1909, Bonded debt Jan. 1, 1898., Assessed valuation 1897., Tax rate (per \$1,000), Population in 1890 was., Population in 1897 was., PAOLA GLASS CO. BONDS—, 7s, \$1,200., Jan. 1, 1919

PARKER TOWNSHIP AND COFFEYVILLE CITY.—This township and city are in Montgomery County.

Table with columns: LOANS—, RAILROAD BONDS—, Total valuation '98 (abt.), Assessment about 1/4 actual value. Total tax (per \$1,000), Population in 1890 was., Population in 1880 was., Population in 1898 (est.),

PARSONS.— {C. K. LIMBACH, Mayor. G. W. HAWKS, Treasurer. This city is in Labette County.

Table with columns: LOANS—, RAILROAD BONDS—, Tax valuation, real., Tax valuation, personal., Total valuation 1897., Assessment is 1/3 actual value. Total tax (per \$1,000), Population in 1898 (est.), Population in 1890 was., INTEREST is payable by the Kansas Fiscal Agency.

PAWNEE CO.—J. B. BROWN, Treasurer. County seat is Larned.

Table with columns: LOANS—, BRIDGE BONDS—, Total debt Feb. 1, 1898., Tax valuation 1898., Assessment is 1/2 actual value. Total tax (per \$1,000), Population in 1890 was., Population 1895 was., Population in 1898 was.,

PITTSBURG.— {C. A. FISCHER, Mayor. ED. ANDERSON, City Clerk. This city is in Crawford County. The private improvement bonds mentioned below are not strictly a city debt, certain districts only being liable for the payment of the yearly instalment.

Table with columns: LOANS—, FUNDING BONDS—1887 & 1891—, Private imp. bds. (add.), Total debt., Sinking fund., Net debt Feb. 10, 1897., Tax valuation, real & RR., Tax valuation, personal., Total valuation 1896., Assessment about 1/3 actual value. City tax rate (per \$1,000), School tax (per \$1,000), Total tax (per \$1,000), Population in 1890 was., Population in 1880 was., Population in 1896., SEWER BONDS—1892—, 6s, July, \$5,000., July 1, 1902, PRIVATE IMPROV. BONDS—, 6s, Var., \$8,250., 1900 (Part payable yearly), 6s, Nov., \$22,000., 1901 (\$5,000 yearly Nov. 1), City bond. dt. Feb. 10, '97 71,500

INTEREST is payable at the Kansas Fiscal Agency, New York City.

PRATT COUNTY.— County seat is Pratt.

Table with columns: LOANS—, KING. PRATT. & W. RR.—, 6s, \$96,000., Dec. 15, 1916, 6s, \$24,000., June 1, 1917, COUNTY BONDS—, 6s, \$4,500., June 1, 1908, 6s, \$1,000., July 21, 1912, 6s, \$8,800., Apr. 25, 1913, 6s, \$4,500., Apr. 11, 1913, 6s, \$23,500., Jan. 1, 1915, 6s, \$24,500., July 1, 1917, 6s, \$12,000., July 1, 1918, 6s, A&O, \$5,000., Oct. 1, 1918, 6s, \$46,500., Jan. 1, 1919, 6s, \$47,000., Feb. 1, 1920, 6s, \$25,000., May 1, 1920, Total debt Aug. 1, 1898., Tax valuation 1898., Total tax (per \$1,000), Population 1895 was., Population 1890 was., Population 1898 was.,

RENO COUNTY.—W. E. BURNS, Treasurer. County seat is Hutchinson.

Table with columns: LOANS—, REFUNDING—, Bond. debt Mar. 11, 1898., Sinking fund., Net debt Mar. 11, 1898., Total valuation 1898., Assessment about 1/4 actual value. State tax (per \$1,000), County tax (per \$1,000), Population 1890 was., Population 1898 was.,

**RICE COUNTY.—R. B. SHUMWAY, Treasurer.**

County seat is Lyons.

LOANS—	When Due.	Tax valuation, real, '97.
COURT HOUSE & POOR FARM—		\$1,837,800
6s, Apr. \$2,000.....	Apr. 16, 1911	295,115
SAL. STEN. & EL P. RAILWAY—		920,527
6s, Mar. \$12,000.....	Mar. 1, 1917	3,029,366
REFUNDING RAILWAY BONDS—		Assessm't is 15 to 20% act'l value.
6s, Jan. \$88,000.....	Jan. 1, 1920	State and co. tax (p.\$1,000) \$14'60
Total debt Mar., 1898.....		Population 1890 was.... 14,451
		Population 1898 was.... 13,205

**RILEY COUNTY.—C. M. BREESE, Co. Clerk.**

County seat is Manhattan.

LOANS—	When Due.	Tax valuation, 1893.....
REFUNDING BONDS—		\$3,354,350
5s, \$120,000.....	July 10, 1925	Assessment is 1-5 actual value.
Subject to call at any time.		
5s, \$95,000.....	Jan. 1, 1928	State tax (per \$1,000) '97.... \$5'00
Subject to call after 1908.		
Bonded debt Jan. 1, '98..		\$215,000
		Population in 1895 was.... 12,394
		Population 1890 was.... 13,183
		Population in 1898..... 12,453

**ROOKS CO.—U. E. VAN DYKE, County Clerk.**

County seat is Stockton. The county has under consideration the refunding of the \$60,000 6% railroad bonds at a lower rate of interest.

LOANS—	When Due.	Total debt May 1, 1898.
RAILROAD BONDS—		\$114,900
6s, J&J, \$60,000.....	July 1, 1917	Tax valuation 1893..... 1,981,497
REFUNDING BONDS—		Assessment is 3/4 actual value.
7s, \$11,400.....	1899 to 1901	Total tax (per \$1,000) '97.... \$38'70
6s, J&J, 20,000.....	July, 1903	Population in 1895 was.... 7,440
6s, J&J, 11,500.....	July 1, 1906	Population in 1890 was.... 8,018
6s, 4,000.....	Oct., 1908	Population in 1898 was.... 7,440
6s, 5,000.....	July 1, 1916	

**RUSH COUNTY.—W. J. HAYES, County Clerk.**

County seat is La Crosse.

LOANS—	When Due.	County has no floating debt.
COURT HOUSE BONDS—		Tax valuation, real, '97 \$1,050,321
6s, J&J, \$20,000.....	July 1, 1908	Tax valuation, personal 70,727
FUNDING BONDS—		Tax valuation, railroads 325,120
6s, J&J, \$29,200.....	1898-1911	Total valuation 1898... 1,600,238
(Part due yearly.)		
KANS. & COL. RR.—		Assessment is 3/4 actual value.
6s, J&J, \$132,000.....	May 1, 1918	Total tax (per \$1,000) '97.... \$36'20
Bonded debt Jan. 1, '98..		Population in 1890 was.... 5,204
		Population in 1898 was.... 5,289

**ST. MARYS TOWNSHIP.—This township is in Pottawatomie County.**

LOANS—	When Due.	Assessed valuation, real.
REFUNDING BONDS—		\$215,000
6s, \$55,000.....	1905	Assessed valuation, per'l. 165,000
(Now subject to call).		
Bonded debt Jan 10, 1898.		\$55,000
Floating debt.....		1,800
Total debt Jan. 10, 1898..		56,800
		Total valuation in 1898.. 380,000
		Valuation about 1/4 actual value.
		Population in 1890 was.... 2,163
		Population in 1893 (est.).... 2,800

**SALAMANCA TOWNSHIP AND CITY OF COLUMBUS.—H. B. BOGGS, Township Trustee.**

Salamanca Township and the city of Columbus are in Cherokee County.

LOANS—	When Due.	Tax valuation, per. & RR.
RAILROAD BONDS—		\$89,000
10s, Jan. \$13,000.....		Tot. val. 1897 (township) 211,000
Subject to call.		
FUNDING BONDS—		Tax valuation, real..... 194,000
6s, J&J, 166,300.....	Jan. 1, 1916	Tax val., personal & RR. 69,000
Subject to call.		
Total debt Jan. 1, 1898..		\$179,300
Sinking fund.....		500
Net debt Jan. 1, 1898.....		178,800
Tax valuation, real.....		122,000
		Total tax (per \$1,000) '97.... \$5'00
		Population 1890 was (city) 2,160
		Population 1880 was (city) 1,164
		Population 1897 (twp.) was 1,000
		Population 1897 (city) was 2,500

INTEREST is payable at the Fiscal Agency, New York.

**SALINA.—JAMES T. HAYWARD, Mayor.**

This city is the county seat of Saline County.

LOANS—	When Due.	LOANS—	When Due
GENERAL IMPROVEMENT—		SALINE BOARD OF EDUCATION—	
6s, J&J, \$16,000.....	Jan. 1, 1906	5s, \$10,000.....	July 1, 1899
FUNDING BONDS—		5s, 10,000.....	July 1, 1902
6s, J&J, \$44,000.....	Jan. 1, 1908	5s, 10,000.....	July 1, 1907
6s, M&S, 7,000.....	Mar. 1, 1908	City debt Jan. 23, 1897..	\$161,000
6s, J&J, 16,000.....	July 1, 1908	Sinking fund.....	3,475
6s, J&D, 20,000.....	Nov. 29, 1909	Net debt Jan. 23, 1897..	160,525
PAPER CO. AID—		School bonds.....	30,000
6s, M&N, \$11,000.....	May 1, 1912	Tax valuation, real.....	811,339
REFUNDING BONDS—		Tax valuation, personal.	241,846
6s, M&S, \$36,000.....	*Sept. 1, 1897	Tax valuation, railroads	102,362
SEWER BONDS—		Total valuation 1896....	1,155,547
6s, J&J, \$10,000.....	July 1, 1899	Total tax (per \$1,000)....	\$59'90
6s, J&J, 4,000.....	July 1, 1900	Assessment is 3/4 actual value.	
Interest payable at New York.			
		Population in 1890 was....	6,149
		Population in 1897 about....	5,700

\* Continued for the present.

**SALINE COUNTY.—A. L. BROWN, Co. Clerk.**

LOANS—	When Due.	MO. PACIFIC RY—
CH. K. & N. RR.—		6s, J&J, \$84,000.....
6s, J&D, \$56,000.....	Dec. 28, 1907	Total debt May 1, 1898..
CH. K. & W. RR.—		\$253,000
6s, Nov. \$58,000.....	Nov. 1, 1917	Tax valuation 1898.....
K. & C. RR.—		4,047,427
6s, M&S, \$53,000.....	Sept. 1, 1916	Total tax (per \$1,000) '94..
		\$35'50
		Population 1890 was....
		17,442
		Population in 1898.....
		16,020

**SCOTT COUNTY.—**

County seat is Scott. The validity of the railroad 6s has been established in the U. S. Circuit Court they must be paid at maturity.

LOANS—	When Due.	Floating debt.....
RAILROAD AID—		\$1,635
6s, \$153,000.....	Aug. 27, 1917	Total debt July 1, 1896..
REFUNDING BONDS—		179,638
6s, \$23,000.....	May 1, 1919	Tax valuation 1898.....
6s, 2,000.....	May 1, 1920	577,278
Bonded debt July 1, '96.		Total tax (per \$1,000) '95..
		\$39'20
		Population 1890 was....
		1,262
		Population 1880 was....
		43
		Population 1893 was....
		1,013

**SEDGWICK CO.—M. J. LOYD, Treasurer.**

County seat is Wichita.

LOANS—	When Due.	Total debt Feb. 8, 1898.
COURT HOUSE, ETC. BONDS—		\$440,000
5s, J&J, \$200,000.....	June 1, 1908	Total valuation, 1898....
5s, J&D, 50,000.....	June 1, 1909	\$457,275
FUNDING BONDS 1895—		Tax valuation, real....
5s, \$50,000.....	July 1, 1925	7,801,018
REFUNDING BONDS—		Tax valuation, personal 2,274,437
4 3/4s, \$140,000.....		Tax valuation 1897....
		10,075,455
		Assessment is 3/4 actual value.
		Total tax (per \$1,000) '97..
		\$39'44
		Population 1890 was....
		43,628
		Population 1898 was....
		38,705

INTEREST is payable in New York at the Nat. Bank of the Republic

**SEWARD COUNTY.—County seat is Liberal.**

LOANS—	When Due.	Floating debt.....
FUNDING BONDS—		\$7,842
6s, J&J, \$39,000.....	July 1, 1917	Tot. debt July 1, '96.....
6s, J&D, 31,000.....	June 1, 1919	149,642
6s, J&J, 37,000.....	Jan. 1, 1919	Tax valuation 1898.....
6s, J&J, 34,800.....	June 1, 1923	495,606
Bonded debt July 1, '96..		Assessment is 3/4 actual value.
		Total tax (per \$1,000) '96..
		\$41'30
		Population in 1890 was....
		1,503
		Population in 1898 was....
		685

INTEREST is payable in New York at the Bank of the Republic.

**SHAWNEE CO.—J. M. WRIGHT, Co. Clerk.**

County seat is Topeka.

LOANS—	When Due.	REFUNDING RR. BONDS—
ATCH. TOP. & SANTA FE RR.—		5 1/2s, June, \$125,000.....
7s, May, \$81,000.....	May 1, 1899	June 1, 1907
7s, June, 68,000.....	June 1, 1902	Total debt Jan. 1898....
COURT HOUSE BONDS—		\$661,000
4s, M&N, \$125,000.....	May 1, 1924	Total valuation 1898....
KAN. AVE. BRIDGE BONDS—		15,112,344
5s, Jan., \$150,000.....	Jan. 1, 1916	Assess. real, 3/4; pers'l. 1/2 act'l val.
K. N. & D. RR.—		State & co. tax (per \$1,000) \$13'00
6s, July, \$75,000.....	July 1, 1906	Population in 1890 was....
		49,172
		Population in 1898 was....
		50,582

INTEREST on the 7% railroad bonds is payable at the Co. Treasurer's office; on all other bonds at the Kansas Fiscal Agency, New York City.

**STAFFORD CO.—{FRANK MAXON, Treasurer. GEO. R. SHOFFER, County Clerk.**

LOANS—	When Due.	Bond. debt Apr. 1, 1898.
FUNDING BONDS—		\$162,500
6s, A&O, \$7,000.....	Oct. 15, 1901	Floating debt.....
6s, F&A, 5,000.....	Aug. 1, 1902	3,825
6s, J&D, 2,500.....	Dec. 1, 1903	Total debt Apr. 1, 1898..
6s, 20,000.....	Apr. 1, 1908	166,335
RAILROAD AID BONDS—		Tax valuation 1898.....
6s, July, \$128,000.....	July 1, 1916	1,870,617
		Assessment is 2-5 actual value.
		Total tax (per \$1,000) '97..
		\$42'25
		Population in 1890 was....
		8,520
		Population 1898 was....
		8,231

INTEREST is payable at the Kansas Fiscal Agency, N. Y. City.

**STANTON CO.—C. E. VAN MITER, Clerk.**

LOANS—	When Due.	Tax valuation 1898.....
REFUNDING BONDS—		\$326,874
6s, J&J, \$61,000.....	1918, '19, '20	Assessment at about actual value.
Bonded debt Feb. 15, '98..		\$61,000
Floating debt.....		8,000
Total debt Feb. 15, 1898..		69,000
		Total tax (per \$1,000) '97..
		\$35'12
		Population in 1890 was....
		1,031
		Population in 1895 was....
		613
		Population in 1898 was....
		326

INTEREST is payable by the Kansas Fiscal Agency.

**STEVENS CO.—HERMAN CANN, Clerk.**

LOANS—	When Due.	Assessment is 1/2 actual value.
REFUNDING BONDS—		State tax (per \$1,000) '97....
6s, J&J, \$52,000.....	1918, '19, '20	\$2'50
6s, J&J, 41,388.....	July 1, 1913	County tax (per \$1,000).....
Interest is payable in New York.		
Bonded debt Jan. 1, 1898..		\$33,388
Floating debt.....		15,000
Total debt Jan. 1, 1898..		98,388
Total valuation 1893.....		438,627
		Average school tax.....
		16'50
		Population in 1895 was....
		684
		Population in 1890 was....
		1,418
		Population in 1880 was....
		12
		Population in 1898 was....
		519

**SUMNER COUNTY.—W. H. MADDY, Treas.**

LOANS—	When Due.	Total debt Mar., 1898....
C.S. & Ft. S. RR.—		\$286,600
6s, J&J, \$75,000.....	Sept. 30, 1909	Tax valuation 1893.....
6s, A&O, 66,600.....	Aug. 3, 1910	6,538,942
REFUNDING RR. BONDS—		Assessment is 3/4 actual value.
5 1/2s, J&J, \$145,000..	Jan. 1, 1920	State & Co. tax (per \$1,000) \$16'00
		Population 1890 was....
		30,271
		Population 1898 was....
		23,421

**THOMAS COUNTY.—IKE W. CRUMLY, Clerk.**

LOANS—	When Due.	5s, \$8,000.....
JAIL BONDS—		Total debt Feb. 9, 1898..
6s, M&N, \$4,000.....	Nov. 10, 1918	\$81,000
RAILROAD AID BONDS—		Total valuation 1898....
6s, F&A, \$52,000.....	Aug. 15, 1908	1,916,996
REFUNDING BONDS—		Assessment is 1/2 actual value.
6s, J&J, \$17,000.....	Jan. 1, 1909	State & co. tax (per \$1,000) \$12'00
		Population in 1890 was....
		5,538
		Population in 1898 was....
		3,616

**TOPEKA.—{CHARLES A. FELLOWS, Mayor. S. S. McFADDEN, City Clerk.**

CITY LOANS—	When Due.	CITY LOANS—	When Due.
COAL PROSPECTING—		SIXTH STREET VIADUCT—	
5s, J&J, \$			

**WABAUNSEE CO.—B. BUCHLI, Clerk.**  
County seat is Alma.

<b>LOANS—</b>	<i>When Due.</i>	Total valuation 1898...\$2,881,140
<b>RAILROAD AID BONDS—</b>		Average tax (per \$1,000)'97..\$39.90
7s, July 1, \$138,700.....	July 1, 1910	Population 1890 was.....11,720
Total debt Feb. 15, 1898..		Population 1898 was.....12,172
<b>ASSESSMENT.</b> —Real estate is value and personal property on $\frac{1}{3}$ .		

**WASHINGTON CO.—AUGUST SOLLER, Co. Clk.**  
County seat is Washington.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, personal. \$365,975
<b>REFUNDING BONDS—</b>		Tax valuation, railroads. 642,080
5 $\frac{1}{2}$ s, J&J, \$13,000.....	July 1, 1903	Total valuation 1898....4,808,322
5s, J&J, 35,000.....	July 1, 1920	Assessment about 1-5 actual value.
Total debt Feb. 20, 1898..		Population in 1890 was.....22,894
Tax valuation, real '97..		Population in 1898 was.....21,475
INTEREST is payable at the Kansas Fiscal Agency, New York.		

**WELLINGTON.—** { S. N. BROWN, Mayor.  
A. B. CHEEVER, Clerk.  
This city is the county seat of Sumner County.

<b>CITY LOANS—</b>	<i>When Due.</i>	Total city debt Aug., '98...\$50,000
<b>RR. AID BONDS—</b>		Sinking fund..... 1,160
7s, J&J, \$10,000.....	July 1, 1910	Net city debt Aug., 1898.. 48,840
6s, M&S, 40,000.....	Mar. 1, 1919	Sch. debt Aug., 1898 (add.) 64,500
<b>BOARD OF EDUCATION LOANS.</b>		
6s, July, \$1,500.....	July, '99-1900	Tax valuation real..... 43,106
6s, July, 3,000.....	July 1, 1900-'2	Tax valuation, personal.....253,695
6s, J&J, 10,000.....	July 1, 1903	Total valuation 1898.....656,801
Subject to call.		
5s, Mar., \$6,000..\$1,000 ev'y 6 mos.		Assessment is $\frac{1}{2}$ actual value.
5s, July, 14,000.....	July 1, 1907	Total tax (per \$1,000)'98.. \$50.75
5s, Jan., 30,000.....	July 1, 1910	Population 1890 was.....4,391
Population 1895 was.....3,657		
Population in 1898.....3,635		
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.

<b>CITY LOANS—</b>	<i>When Due.</i>	<b>CITY LOANS—(Con.)—</b>
<b>CITY HALL SITE BONDS—</b>		<b>REFUNDING BONDS—(Con.)—</b>
5s, J&J, \$100,000.....	Jan. 1, 1910	5s, \$25,287..... July 1, 1917
<b>RAILROAD BONDS.</b>		
<b>CHIC. KAN. &amp; NEB. RR.—</b>		5s, \$25,000..... 1918
6s, F&A, \$3,000.....	Aug. 1, 1907	<b>PARK BONDS—</b>
<b>KANSAS MIDLAND RR.—</b>		6s, \$14,000..... Jan. 1, 1918
6s, J&D, \$50,000.....	June 1, 1917	<b>LOANS—</b>
<b>ST. LOUIS FT. S. &amp; WICH. RR.—</b>		<b>SPECIAL ASSESSMENT BONDS—</b>
6s, J&J, \$40,000.....	July 1, 1903	6s, Var, \$159,853..... 1899 to 1903
(Part due each year)		
<b>BOARD OF EDUCATION BONDS.</b>		
<b>WICHITA &amp; COLORADO RR.—</b>		5s, J&J, \$25,000..... July 1, 1905
6s, J&J, \$40,000.....	Feb. 1, 1906	Subject to call.
<b>REFUNDING BONDS—</b>		
6s, \$122,000.....	1915	5s, J&J, \$45,000..... July 1, 1909
6s, \$74,000.....	June 1, 1921	Subject to call at any time.
5s, J&J, 50,000.....	Jan. 1, 1921	5s, F&A, \$50,000..... Feb. 15, 1910
5s, J&J, \$17,500..... July 1917		
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.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation 1898.....\$2,732,774
<b>ST. L. &amp; W. RR.—</b>		Assessment is $\frac{1}{4}$ actual value.
7s, \$93,000.....	Nov. 26, 1909	Total tax (per \$1,000)'97.. \$50.00
<b>COURT HOUSE BONDS—</b>		
6s, \$16,000.....		Population 1890 was.....15,286
Bonded debt Jan. 1, '98..		Population 1895 was.....14,393
Population in 1898 was.....15,034		

**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.

<b>LOANS—</b>	<i>When Due.</i>	<b>RAILROAD BONDS—(Con.)</b>
<b>BRIDGE BONDS—</b>		5s, \$9,000..... Mar. 22, 1918
6s, F&A, \$13,000.....	Mar. 8, 1916	Subject to call March, 1908
<b>BUILDING BONDS—</b>		
6s, M&S, \$10,000.....	Mar. 15, 1906	<b>REFUNDING BONDS—</b>
<b>COLLEGE REFUNDING BONDS—</b>		5s, \$10,000..... 1918
5s, J&J, \$5,500.....	Feb. 1, 1918	Subject to call 1908.
Interest payable in New York.		
<b>PARK BONDS—</b>		
6s, M&N, \$11,000.....	Sept. 15, 1911	Bonded debt Aug. 15, '98.. \$97,000
City has no floating debt.		
<b>RAILROAD BONDS—</b>		
6s, M&S, \$10,000.....	Sept. 1, 1915	Total valuation 1898.....793,494
6s, Nov., 17,000.....	Nov. 8, 1916	Total tax (per \$1,000)'98.. 35.00
6s, J&D, 20,000.....	May 19, 1917	Population in 1890 was.....5,184
Population in 1898 (est.).....6,000		
Real estate assessed at $\frac{1}{2}$ actual value and pers'l property at $\frac{1}{3}$ actual.		

**WYANDOTTE CO.—**BENJ. SCHNIERLE,  
Treasurer.  
County seat is Kansas City.

<b>LOANS—</b>	<i>When due.</i>	<b>JAIL BONDS—</b>
<b>BRIDGE—</b>		5s, \$40,000..... July 1, 1919
6s, \$13,000.....	Sept. 1, 1903	Total debt Sept 1, 1898.. \$384,500
6s, \$35,000.....	Aug. 1, 1905	Tax valuation 1898.....11,681,026
5 $\frac{1}{2}$ s, \$67,500.....	July 1, 1907	Assessment about $\frac{1}{4}$ actual value.
5s, \$60,000.....	July 1, 1919	Total tax (per \$1,000)'96.. \$48.80
<b>FUNDING BONDS—</b>		
5 $\frac{1}{2}$ s, \$50,000.....	July 1, 1903	Population 1890 was.....54,407
5 $\frac{1}{2}$ s, \$44,000.....	July 1, 1918	Population 1895 was.....57,352
5 $\frac{1}{2}$ s, \$75,000.....	Jan. 1, 1919	Population in 1898.....65,557

**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.

Location.	Bonded Debt.	Rate of Interest.	Date of Maturity.	Population (1895).
Agency Township, Osage Co.....	26,000	6	1916	1,277
Alma Township, Wabaunsee Co.....	29,000	6	1907	1,533
Anthony Township, Harper Co.....	45,567	6, 7	1905, 08, 20	575
Barton Co.....	35,000	6	1918	12,888
Baxter Springs City, Cherokee Co.....	30,000	6	1915, 16, 19	1,566
Belle Plaine T'p, Sumner Co.....	28,000	6	1916	1,280
Belleville Township, Republic Co.....	30,000	6, 7	1904, 07	669
Beloit, Mitchell Co.....	26,000	6	1906, 16	2,039
Blue Mound Township, Linn Co.....	43,500	6, 7	1912, 16	1,161
Burton Township, Harvey Co.....	26,000	6	1916	407
Burton City, Harvey Co.....	166,000	5, 6	'02, 5, 8, 15, 17	681
Caldwell Township, Sumner Co.....	29,000	6	1916	540
Caldwell, Sumner Co.....	25,500	6, 8	1897, 07	1,448
Centre Township, Jewell Co.....	36,000	6, 8	1907, 10	1,240
Center Township, Ness Co.....	30,000	6	1917, 19	91
Center Township, Norton Co.....	28,000	6	1906, 08	1,383
Center Township, Pratt Co.....	28,000	6	1907	1,620
Center Township, Wilson Co.....	58,500	5, 6, 7	1910, 16	2,384
Center Township, Woodson Co.....	40,385	7	1897	1,916
Chase Co.....	80,000	6	1902	7,227
Cherry Township, Montgomery Co.....	31,000	7	1922	832
Clyde, Cloud Co.....	42,000	6	1906, 07	1,129
Coldwater T'p, Comanche Co.....	25,000	6	1917	*904
Columbus, Cherokee Co.....	198,000	6	Jan. 1, 1916	2,204
Conway Township, Sumner Co.....	31,000	6, 7	1905, 16	1,085
Council Grove, Morris Co. (Township and City).....	80,500	6	Various	2,577
Crawford Township, Crawford Co.....	25,000	6	1912	1,546
Decatur Co.....	43,000	5, 6	1905, 7, 8	6,953
Delaware T'p, Jefferson Co.....	80,000	6, 7	1902, 16	2,817
El Dorado Township, Butler Co.....	95,500	6, 7	1897, 13, 15	561
El Dorado, Butler Co.....	52,000	6, 7	1901, 3, 5, 7	3,513
Elk Co.....	25,000	5	1897 to 1905	10,820
Elk Township, Cloud Co.....	45,000	6, 8, 10	1907, 7, 8	1,693
Ellsworth Co.....	28,000	6	1902	8,873
Empire Township, Ellsworth Co.....	25,000	6	1917	748
Erie Township, Neosho Co.....	30,000	6	1917	2,274
Eureka Township, Greenwood Co.....	32,500	6, 7	1902, 06	640
Eureka City, Greenwood Co.....	48,000	5, 7	1902, 18	2,188
Finney Co.....	40,000	6	1917, 1919	*3,553
Franklin T'p, Jackson Co.....	28,000	6	1916	754
Freeport, Harper Co.....	33,000	6, 7	1906, 08	54
Garnet, Anderson Co.....	30,000	6	1910	2,145
Girard, Crawford Co.....	48,000	6	1898, 09, 13	2,703
Grant Township, Reno Co.....	34,000	6	1917	2,136
Great Bend City, Barton Co.....	38,500	6	1907, 17, 18	2,113
Great Bend Township, Barton Co.....	41,463	6	1904, 16, 17	4,237
Greeley Co.....	62,500	6	1919, 21	1,035
Greenleaf, Washington Co.....	25,000	6	1907	827
Greensburg, Kiowa Co.....	45,500	6, 7	1907, 8, 11	387
Guilford Township, Wilson Co.....	32,000	7	1916	605
Haven Township, Reno Co.....	25,000	7	1906	1,345
Humboldt, Allen Co.....	30,000	6	May 30, '26	1,474
Iola City, Allen Co.....	26,500	7	1901	1,565
Iola Township, Allen Co.....	63,250	7, 6	1901, 09	2,477
Jefferson T'p, Jefferson Co.....	25,000	7	1902	1,910
Kearny Co.....	56,887	6	1911, 25	1,159
Kinsley, Edwards Co.....	54,500	6	1907, 9, 18	703
Kiowa Township, Barber Co.....	27,300	7, 6	1898, 07	521
Le Roy Township, Coffey Co.....	50,100	6, 7	1907, 10, 16	1,233
Liberty Township, Linn Co.....	25,000	6	1919	1,460
Lindsborg, McPherson Co.....	27,000	6	.....	1,305
Logan Co.....	30,000	5, 6	1904, 21	2,071
Longton Township, Elk Co.....	30,000	6, 7	1909, 1917	524
McPherson Co.....	50,000	5	1898, 9	20,317
McPherson, McPherson Co.....	85,000	5, 6, 7	1907 to 16	2,666
McPherson T'p, McPherson Co.....	37,000	6, 7	1907, 10, 16	610
Manhattan, Riley Co.....	85,000	6	1907, 11, 19	2,980
Maple Hill T'p, Wabaunsee Co.....	27,000	6	1907	931
Marion, Marion Co.....	34,646	5 $\frac{1}{2}$	1899 to 01, 09	2,077
Marmaton Township, Allen Co.....	40,000	7, 6	1901, 17	1,457
Meade, Meade Co.....	26,000	6, 7	1903, 08	266
Medicine Lodge T'p, Barber Co.....	25,000	6, 7	1915, 16	1,195
Mission Township, Neosho Co.....	80,000	.....	.....	1,982
Mitchell Co.....	50,000	8	1908	13,327
Monroe Township, Anderson Co.....	39,000	6	1916	775
Mound City Township, Linn Co.....	43,000	7	1907, 12	1,689
Mound Valley T'p, Labette Co.....	40,000	6, 7	1909, 16	1,610
Neodesha Township, Wilson Co.....	35,000	7	1916	2,640
Neosho Falls, Woodson Co.....	30,000	6	1917	952
Ness City, Ness Co.....	27,500	6	1917, 19	420
Newbury T'p, Wabaunsee Co.....	27,000	6	1907	1,381
Norton, Norton Co.....	47,000	6	1906, 08	914
Olathe, Johnson Co.....	37,000	4 $\frac{1}{2}$ , 6	1913	3,456
Osage, Osage Co.....	37,500	6	1905, 17	4,273
Oswatimie City & T'p, Miami Co.....	35,000	6	Jan. 1, 1910	3,614
Oskaloosa T'p, Jefferson Co.....	49,000	6	1911, 17	2,136
Ozark Township, Anderson Co.....	26,000	7, 6	1916, 22	985
Phillipsburg, Phillips Co.....	40,700	6	1907, 10, 18	916
Phillips Co.....	36,000	6	1897, 15	11,712
Plevna Township, Reno Co.....	33,000	6	1916	322
Pratt, Pratt Co.....	85,400	6	1904, 07	1,330
Quincy Township, Greenwood Co.....	40,000	6	1898 to 1906	854
Quindaro T'p, Wyandotte Co.....	33,000	7	1916	1,955
Rawlins Co.....	31,649	.....	.....	5,702
Rock Creek Township, Coffey Co.....	29,000	6	1916	1,541
Rock Creek T'p, Nemaha Co.....	25,000	6	1907	2,181
Scott Township, Scott Co.....	27,000	6	1922	272
Seneca, Nemaha Co.....	50,000	6	1916, 1925	1,961
Sherman Co.....	33,792	6	1919	3,883
Smith Centre, Smith Co.....	43,000	6	1907, 09	704
Smoky Hill T'p, McPherson Co.....	29,740	6, 7	1909, 18	2,022
South Haven T'p, Sumner Co.....	30,000	6, 7	1910, 16	1,198
Sterling, Rice Co.....	35,000	6	1907	1,815
Stockton, Rooks Co.....	46,000	5, 6, 7	1897, 07, 09	789
Summit Township, Decatur Co.....	25,000	6	1908	310
Superior Township, Osage Co.....	33,100	6	1917	1,322
Syracuse, Hamilton Co.....	28,300	7	1908	413
Ulysses, Grant Co.....	36,100	.....	1918, 19, 21	*198
Union Township, Jefferson Co.....	30,000	6	1911, 16	1,359
Union Township, Rice Co.....	30,000	6, 7	1910, 16	810
Verdigris Township, Wilson Co.....	27,159	7	1916	834
Wallace County.....	49,800	6	1909, 20	1,592
Walnut Township, Crawford Co.....	25,000	6	July 1, 1912	1,159
Wamego T'p, Pottawatomie Co.....	35,000	6	1917	1,779
Washington T'p., Wash. Co.....	26,000	10	1907	2,135
Wichita County.....	143,740	6	1918, 20, 22	1,438
Yates Center, Woodson Co.....	79,000	6, 7	1897, 16, 18	1,599

\* 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. 22, 1889) - Nov. 8, 1889  
 Total area of State (square miles) - 146,080  
 State Capital - Helena  
 Governor (term expires 1st Mon. Jan. 1901) - Robert B. Smith  
 Secretary of State (term exp. 1st Mon. Jan. 1901) - T. S. Hogan  
 Treasurer (term expires 1st Monday Jan. 1901) - T. E. Collis  
 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 has no bonded indebtedness, and is not liable for these loans.

NAME AND PURPOSE.	Interest.		Principal.	
	P. C.	Payable.	When Due.	Outstand'g.
Agricultural College.....	6	Optional after 1905	1910	\$100,000
Capitol Bonds.....	..	Optional after 1905	1928	350,000
Normal School.....	6	Optional after 1913	1910	50,000
University.....	6	Optional after 1917	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  
 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. \$20-18.34  
 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. The proposed issue of \$56,000 water-works bonds was enjoined in February, 1898.

LOANS—	When Due.	Bonded debt Jan. 10, '98..	\$46,000
CITY HALL FUNDING BONDS—		Sinking fund.....	1,400
5s, .....	1918	Net debt Jan. 10, 1898.....	44,600
Optional after 1908.....		Tax valuation 1897.....	2,078,351
PUBLIC BUILDING BONDS—		Assessment about 4/5 actual value.	
6s, J&J, \$25,000.....	July 1, 1908	City tax rate (per \$1,000) '97.	\$12.00
Optional after July 1, 1898		Population in 1890 was.....	2,143
6s, M&N, \$10,000.....	Nov. 1, 1908	Population in 1880 was.....	894
Optional after Nov. 1, 1908		Population in 1897 about	4,000
DUMP GROUND BONDS—			
6s, J&J, \$3,000.....	July 1, 1912		
Subject to call after July 1, 1902			

**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.	Bonded debt Jan. 1, '98.	\$146,000
BUILDING BONDS—		Floating debt.....	166,225	
6s, J&J, \$20,000.....	Oct. 1, 1910	Total debt.....	312,225	
Subject to call Oct. 1, 1900		Sinking fund and cash.....	46,400	
PUBLIC LIBRARY BONDS—		Net debt Jan. 1, 1898..	265,825	
6s, J&J, \$50,000.....	Oct. 1, 1912	Tax valuation 1897.....	14,645,000	
Subject to call Oct. 1, 1902		Assessment about 2/3 actual value.		
SEWER—		Total tax (per \$1,000) '97.....	\$30.00	
6s, J&J, \$26,000.....	Apr. 1, 1909	Population in 1890 was.....	10,723	
6s, J&J, 50,000.....	Oct. 1, 1910	Population in 1898 (est.).....	50,000	
Subject to call Oct. 1, 1900				

**TAX FREE**—All bonds of this city are exempt from taxation.  
**THE SINKING FUND** receives yearly a sum amounting to 5 per cent of the total bonded debt.  
**DEBT LIMITED** by law to 5 per cent of assessed valuation.

**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 9/10 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.	Total debt Feb. 1, 1898.	\$340,000
BRIDGE BONDS—		Cash and sinking fund.....	144,919
7s, J&J, \$110,000.....	July 1, 1911	Tax valuation, real.....	\$8,686,765
COURT HOUSE SITE—		Tax valuation, person'l	2,612,568
7s, J&J, \$20,000.....	July 1, 1911	Total valuation 1898.....	11,309,333
FUNDING BONDS—		Assessment is 2/3 actual value.	
6s, J&J, \$60,000.....	Jan. 1, 1899	State & Co. tax (per M.) '97.	\$17.00
(part each year) 1904 and 1909		Population in 1890 was.....	8,755
6s, J&J, \$150,000.....	Jan. 1, 1912	Population in 1898 (est.).....	22,500

**CHOTEAU CO.**—E. FRANK SAYRE, Co. Clerk.  
 County seat is Fort Benton.

LOANS—	When Due.	Net debt Aug. 15, 1898..	\$179,795
COUNTY BONDS—		Tax valuation, real.....	922,392
6s, semi-an., \$108,000.....	July 1, 1911	Tax valuation, person'l.	3,386,073
Subject to call after July 1, 1901		Total valuation RR.....	1,270,331
6s, J&J, \$92,000.....	June 7, 1917	Total valuation 1898.....	5,579,796
Subject to call after June 7, 1912		Assessment about 2/3 actual value.	
Int. payable at Co. Tr. & N. Y. City.		State & Co. tax (per M.) '98.	\$19.50
Bonded debt Aug. 15, '98.	\$200,000	Population in 1890 was.....	4,741
Cash in County funds.....	20,205	Population 1898 (estimated)	6,000

**CUSTER CO.**—JOHN S. TRUSCOTT, Treas.  
 County seat is Miles City.

LOANS—	When Due.	Net debt Aug. 19, 1898..	\$286,839
REDEMPTION BONDS—		Tax valuation, real.....	1,675,095
6s, g, J&J, \$274,000.....	July 1, 1915	Tax valu'n, pers'l & RR.	4,422,846
Subject to call July 1, 1905.		Total valuation 1898.....	6,097,941
Bonded debt Aug. 19, '98.	\$274,000	Assessment about 1/2 actual value.	
Floating debt.....	14,200	State & Co. tax (per M.) '98.	\$26.25
Total debt.....	288,200	Population 1890 was.....	5,308
Sinking funds.....	1,360	Population 1898 (estimated)	9,000

**INTEREST** is payable at the office of Kountze Bros., New York City.

**DAWSON CO.**—JAS. MCCORMICK, Clerk.  
 County seat is Glendive.

LOANS—	When Due.	Interest is payable in Glendive and New York.	Bonded debt Dec. 1, '97..	\$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 2/3 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.				

**DEER LODGE CO.**—D. F. HALLAHAN, Treasr.  
 County seat is Anaconda.

LOANS	When Due.	Cash on hand.....	\$17,124
COURT HOUSE & JAIL BONDS—		Net debt Jan., 1898.....	172,390
5s, .....	Jan. 1, 1919	Tax valuation, real.....	5,441,687
(Optional after Jan. 1, 1909)		Tax valuation, pers'nal.	2,114,110
REFUNDING BONDS—		Total valuation 1897.....	7,555,797
5s, J&J, \$150,000.....	July 1, 1910	Assessment about 3/4 actual value.	
Bonded debt Jan. 1, 1898.	\$150,000	Total tax (per \$1,000) '97.	\$17.00
Floating debt.....	40,114	Population in 1890 was.....	15,155
Total debt.....	190,114	Population in 1898 (est.)	20,000

**FLATHEAD CO.**—MICHEL THERIAULT, Clerk.  
 County seat is Kalispell.

6s, County bonds.....	\$100,000	Net debt Jan. 1, 1898....	\$131,768
Total debt Jan. 1, 1898....	163,221	Tax valuation 1897.....	2,965,368
Cash in County funds....	31,452	State & Co. tax (per M) '97.	\$35.50

**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 1898.....	\$6,361,815
Floating debt.....	102,698	State & Co. tax (per M) '98.	\$15.00
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.  
 { C. H. CLARK, Clerk.  
 Great Falls is in Cascade County.

LOANS—	When Due.	Floating debt.....	\$41,432
FUNDING BONDS—		Total debt.....	191,432
6s, J&J, \$50,000.....	July 1, 1911	Cash assets.....	27,432
Subject to call after July 1, 1901		Net debt May 1, 1898....	164,000
6s, J&J, \$30,000.....	1912	Special assessment debt.	23,544
Subject to call 1902		Total valuation 1897.....	5,549,530
PARK AND SEWER PURPOSES—		Tax rate (per \$1,000) 1897.	\$10.00
6s, J&J, \$70,000.....	1912	Special water tax 1897....	5.00
Subject to call 1902		Tax rate (per \$1,000) 1898.	11.50
WATER BONDS—		Assessment is 2/3 actual value.	
5s, .....	1908-13-18	Population 1896 (est.).....	12,269
(\$125,000 payable each year)		Population in 1890 was.....	3,979
Bonded debt May 1, '98..	\$150,000		

**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.....	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	<b>INTEREST</b> payable by County Treasurer and in New York.	
Subject to call after Mar. 1, 1905			

**HELENA.**—{ WM. L. STEELE, Mayor.  
 { H. F. TILTON, Treasurer.  
 Helena is the county seat of Lewis and Clark County.

LOANS—	When Due.	6s, J&J, \$90,000.....	1909
FUNDING BONDS—		Int. payable in New York & Helena.	\$391,500
5s, .....	June 1, 1911	Bonded debt Mar., 1897.	425,000
Optional after 1903.		Floating debt.....	816,500
REFUNDING BONDS—		Total debt.....	12,656,783
5s, J&J, \$8,000.....	Jan. 1, 1901	Tax valuation 1896.....	12,656,783
(\$500 due yearly to 1915.)		Assessment about full value.	
5s, J&J, \$161,500.....	Jan. 1, 1916	Tax rate (per \$1,000).....	\$23.30
		Population 1897 (est.).....	15,000

\* Of the \$175,000 of 5 per cent funding bonds up to date, about \$165,000 have been issued in exchange for outstanding warrants.



CITIES, COUNTIES AND TOWNS

IN THE

STATE OF WYOMING.

ALBANY COUNTY.—T. L. McKEE, Treas.

County seat is Laramie.

<b>LOANS—</b>	<i>When Due.</i>	School debt (additional) \$23,000
<b>FUNDING BONDS—</b>		Tax valuation 1897.....3,842,670
6s, J&J, \$142,000.....	Nov. 16, 1901	Assessment about 1/2 actual value.
(part yearly) to Nov. 16, 1910		Total tax (per \$1,000) '97.. \$20.20
Interest payable in New York.		Population in 1890 was.....8,865
Bonded debt Feb. 18, '98. \$142,000		Population in 1897 (est).....9,000
County has no floating debt.		

TAX FREE.—All bonds issued by this county are tax exempt.

BUFFALO.—{ T. P. HILL, Mayor.  
                  { THOS. MILLAR, Clerk.

Buffalo is in Johnson County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, personal. \$116,205
6s, Jan., \$40,000.....	Jan. 1, 1903	Total valuation 1896..... 286,109
Subject to call after Jan. 1, 1903		Assessment about 1/2 actual value.
Interest payable in New York.		Total tax (per \$1,000) '97.. \$37.90
Total debt Jan. 1, 1898.. \$40,000		Population in 1890.....1,087
Tax valuation, real..... 169,904		Population in 1897 (est)..... 950

TAX FREE.—All of the above-mentioned bonds are tax exempt.

CARBON COUNTY.—H. ROSMUN, Treas.

County seat is Rawlins.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation RR. & telg. \$901,365
<b>FUNDING BONDS—1890—</b>		Total valuation 1897.....3,411,775
6s, J&J, \$144,000.....	1900-1909	Assessment about 1/2 actual value.
(\$14,400 due yearly on July 1.)		Total tax (per \$1,000) '97.. \$19.50
Total debt Feb. 1, 1898.. \$144,000		Population in 1890 was.....6,857
Tax valuation, real..... 1,144,247		Population in 1897 was.....7,675
Tax valuation, personal. 1,365,163		

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.

<b>LOANS—</b>	<i>When Due.</i>	Total debt Jan. 20, 1898.. \$252,500
<b>REFUNDING BONDS 1892—</b>		Water debt included.... 192,500
6s, Jan. 1, \$121,125..	Mar. 1, 1899	Tax valuation 1897.....3,000,000
(\$6,375 due y'ly) to Mar. 1, 1922		Assessment is 1/2 actual value.
<b>VIADUCT BONDS 1891—</b>		County tax (per M.) '97 .. \$12.87 1/2
6s, Jan. 1, \$60,000.....	Aug. 1, 1902	City tax (per \$1,000) 1897... \$7.00
(\$3,000 due y'ly) to Aug. 1, 1921		City property (value) '97. \$750,000
<b>WATER EXTENSION BONDS 1891—</b>		Population in 1890 was.....11,690
6s, Jan., \$65,000.....	Aug. 1, 1902	Population 1897 (est).....11,500
(\$3,250 due yearly) to Aug. 1, 1921		

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.

County seat is Douglas.

<b>LOANS—</b>	<i>When due.</i>	Assessment about 1/2 actual value.
<b>FUNDING BONDS—</b>		State & Co. tax (per \$1,000). \$16.50
6s, J&J, \$60,000.....	July 1, 1909	Bond tax (per \$1,000)..... 5.00
Interest is payable in New York.		Average school tax..... 1.50
Bonded debt July 1, 1898.. \$60,000		Population in 1890 was.....2,738
Tax valuation 1897.... 1,523,800		Population in 1896 (est).....3,000

CROOK CO.—W. L. NETTELHORST, Clerk.

County seat is Sundance.

<b>LOANS—</b>	<i>When Due.</i>	Floating debt about..... \$25,000
<b>COURT HOUSE AND JAIL BONDS—</b>		Total debt Sept. 1, 1898... 98,000
6s, J&J, \$16,000.....	July 1, 1899	Tax valuation, real..... 564,567
(\$1,000 due yearly) to July 1, 1915		Tax valuation, personal. 876,202
<b>FUNDING BONDS—</b>		Total valuation 1898.....1,440,769
6s, J&J, \$55,000.....	May 1, 1901	Assessment about 1/2 actual value.
(\$5,500 due yearly) to May 1, 1911		Population in 1890 was.....2,338
Interest is payable in New York.		Population in 1898 (est).....4,000
Bonded debt Sept. 1, '98.. \$73,000		

All of the above issues are free from taxation.

EVANSTON.—{ CHAS. S. BAKER, Mayor.  
                  { CHAS. STONE, Treasurer.

Evanston is situated in Uinta County.

<b>LOANS—</b>	<i>When Due.</i>	Floating debt..... \$1,600
<b>WATER BONDS—</b>		Total debt Jan. 1, 1898... 27,600
6s, M&S, \$20,000.....	1900	Total valuation 1896.....617,899
(\$2,000 yearly) to 1910		Assessment is 3-5 actual value.
6s, ann., \$6,000.....	1926	City tax (per \$1,000)..... \$6.00
Subject to call after 1906		Population in 1890 was.....1,995
Bonded debt Jan. 1, '98.. \$26,000		Population in 1897 (est).....2,300

INTEREST is payable in Chicago or Evanston.

TAX FREE.—All bonds issued by this town are tax exempt.

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.

<b>LOANS—</b>	<i>When Due.</i>	Floating debt..... \$9,020
<b>FUNDING BONDS—</b>		Total debt Mar. 26, 1898. 84,020
6s, J&J, \$74,000.....	1901	Tax valuation 1897.....1,163,645
(\$7,400 yearly) to 1910		Assessment is 1/2 actual value.
Court House bonds.....\$1,000		Population in 1890 was.....2,357
Bonded debt Mar. 26, 1898. 79,000		Population in 1898.....1,478

INTEREST is payable in New York.

LARAMIE.—The city of Laramie is situated in Albany Co.

<b>LOANS—</b>	<i>When Due.</i>	Funded debt Feb. 1, '98.. \$86,400
<b>FUNDING BONDS—</b>		Tax valuation 1898.....2,024,991
6s, J&J, \$46,400.....	Aug. 31, 1925	Tax rate (per \$1,000) '98. \$32.00
Subject to call after 1905.		Population in 1890 was.....6,388
<b>SEWER BONDS—</b>		Population in 1880 was.....2,696
7s, J&J, \$40,000.....	July 1, 1917	Population in 1898 (est).....7,000

LARAMIE COUNTY.—D. S. SWAN, Treas.

County seat is Cheyenne.

Total debt Feb. 1, 1898.. \$400,000	Total tax (per \$1,000) 1898 \$25.00
Tax valuation 1898.....4,187,433	Population in 1890 was.....16,777
Assessment is 2/3 actual value.	Population in 1880 was.....6,409

SHERIDAN.—This town is in Sheridan County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation 1894.....\$728,277
<b>WATER WORKS BONDS—</b>		Assessment is 1/2 actual value.
6s, Jan. 1, \$75,000.....	Aug. 1, 1923	Tax rate (per \$1,000)..... \$3.00
Subject to call after Aug. 1, 1903		Population in 1890 was..... 281
Bonded debt 1898. .... \$75,000		Population in 1894 (est).... 1,800

INTEREST is payable at the Chemical National Bank, New York.

SWEETWATER CO.—JOHN PARK, Treas.

County seat is Green River.

<b>LOANS—</b>	<i>When Due.</i>	Sinking fund..... \$7,047
<b>FUNDING BONDS—</b>		Net S. D. debt Mar. 1, '98 6,633
6s, J&J, \$40,000. Mar. 1, 1902 to '11		Tax valuation, real.....1,372,871
(\$4,000 due yearly.)		Tax valuation, pers'l..... 729,944
5 1/2s, J&J, \$53,000. Nov. 1, 1902 to '11		Railroads and telegr'ph. 1,487,291
(\$5,300 due yearly.)		Total valuation 1897.....3,590,106
Bonded debt Mar. 1, '98. \$93,000		Assessment about 7/10 actual value.
Sinking fund..... 10,455		State & Co. tax (per M.) '97. \$18.75
Net debt Mar. 1, 1898... 82,545		Population in 1890 was.....4,941
School Dist. debt (add'l) 13,700		Population in 1898 (est).... 6,000

INTEREST on 6s is payable at Chemical National Bank, N. Y.; on 5 1/2s, at Green River, Wyoming.

TAX FREE.—All bonds of this county are exempt from taxation.

UINTA CO.—County seat is Evanston.

<b>LOANS—</b>	<i>When Due.</i>	Railroad and telegr'ph. \$1,391,821
<b>FUNDING BONDS—</b>		Total valuation 1897.. 3,681,676
6s, Jan., \$94,000.....	June 1, 1916	Assessment is 1/2 actual value.
Interest payable at Evanston.		Total tax (per \$1,000) '97 .. \$20.65
Total debt Feb. 1, 1898.. \$103,500		Population in 1890 was.....4,941
Tax valuation, real.....1,236,346		Population in 1880 was.....2,879
Tax valuation, person'l. 1,053,509		

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.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g.
Asylum improvem't	5	J & J	July 1, 1905-'15	\$25,000
Normal School.....	5	J & J	July 1, 1905-'15	75,000
Refunding.....	6	J & D	June 1, 1901-'11	108,000
Wagon road.....	1890-2	J & J	July, 1900-10	11,000
do.....	1891-6	J & J	July 1, 1901-'11	29,000
do.....	1892-6	J & J	July 1, 1902-'12	8,000
do.....	1893-6	J & J	Jan. 1903-'13	2,000
do.....	1893-5	J & J	May 1, 1903-'13	20,000
do.....	1893-5	J & J	July 1, 1903-'13	65,000
do.....	1894-5	J & J	June, 1904-'14	50,000

INTEREST on the asylum improvement and normal school bonds is payable at the Chase National Bank, New York; on the 6 per cent wagon-road bonds by Wells, Fargo & Co., New York; on the 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. The tax rate per \$1,000 in 1897 was \$8.41; in 1893 it was \$8.50.

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 (\$11,098) of the bonded debt.

LOANS—	When Due.	Total debt
COURT HOUSE BONDS—		143,000
7s, \$24,000.....1899 to 1906		Less Canyon Co. debt..... 11,098
(\$3,000 due yearly.)		Sinking fund & taxes due..... 3,344
BRIDGE BONDS—		Net debt Oct. 1, 1898..... 128,558
7s, \$6,000.....1899 to 1901		Tax valuation 1898..... 3,454,674
(\$2,000 due yearly.)		Assessment about 40% actual val.
7s, \$1,000.....1899		State & Co. tax (per \$1,000) '98. \$37.50
Bonded debt Oct. 1, 1898. \$31,000		Population in 1890 was..... 8,368
Floating debt..... 112,000		Population in 1893 (est.)..... 12,000

ALTURAS COUNTY.—County seat was Hailey.

LOANS—	When Due.	Bonded debt Jan. 1, 1896.
COURT HOUSE BONDS.		\$231,000
6s, Jan., \$40,000.....		Floating debt..... 140,000
FUNDING BONDS—		Total debt..... 371,000
7s, J&J, \$181,600.....1899		Sinking fund..... 36,000
(\$22,700 yearly) to 1906		Net debt Jan. 1, 1896..... 335, 00
7s, J&J, \$40,500.....1899		Tax valuation 1895..... 1,250,000
(\$4,500 yearly) to 1907		Assessment is 1/3 actual value.
6 1/2s, J&J, \$15,200.....1898		State & Co. tax (per \$1,000). \$11.25
(\$1,900 yearly) to 1906		Population in 1890 was..... 2,629
		Population in 1896 about..... 4,500

INTEREST on 6s paid in Hailey; on all other bonds in New York. The above shows the debt for which Alturas County was primarily held, the bonds having been issued by Alturas County before the creation of Elmore and Logan counties and before the 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.

LOANS—	When Due.	Assessment about 2 1/2 actual value,
FUNDING BONDS—		State tax (per \$1,000)..... \$9.50
6s, J&J, \$125,000.....Jan. 1, 1906-16		County tax (per \$1,000)..... 19.00
Bond. debt Feb. 8, '98..... \$125,000		School tax (per \$1,000)..... 9.00
Tax valuation, real..... 1,508,000		Total tax (per \$1,000)..... 37.00
Tax valuation, personal 292,000		Population in 1898 (est.)..... 12,500
Tax valuation, 1897..... 1,800,000		

BINGHAM CO.—GEO. F. GAGON, Co'y Auditor.

County seat is Blackfoot.

LOANS—	When Due.	Sinking funds.....
BONDS—		\$74,213
8s, \$49,000.....		Due from other counties..... 71,088
7s, 56,000.....		Net. debt Jan. 1, '98..... 64,921
6s, 26,700.....		Tax valuation 1897..... 1,450,000
Bonded debt Jan. 1, '98. \$131,700		Tax rate (per \$1,000) '97. \$60.00
Floating debt..... 78,520		Population in 1890 was..... 13,575
Total debt..... 210,220		Population in 1897 (est.)..... 8,000

BOISE.—{ M. ALEXANDER, Mayor.  
P. H. BLACK, Clerk.

The County seat of Ada County.

LOANS—	When Due.	Bond'd debt Jan. 1, 1898.
CITY HALL BONDS—		\$161,000
6s, \$40,000.....July 1, 1911		Floating debt..... 41,000
Subject to call after July 1, 1901		Total debt Jan. 1, 1898. 201,000
FUNDING BONDS—		Tax valuation, real..... 1,619,484
6s, \$71,000.....July 2, 1914		Tax valuation, personal. 323,861
Subject to call after July 2, 1904		Total valuation 1897..... 1,943,345
SEWERAGE BONDS—		Real valuation..... 5,684,000
6, \$50,000.....July 1, 1911		Tax rate (per \$1,000) '97. \$12.50
Subject to call after July 1, 1901		Population in 1890 was..... 2,311
		Populat'n '95 (local census). 7,124

CANYON COUNTY.—S F. CHANEY, Treas.

County seat is Caldwell.

Bonded debt July 1, '98. \$11,098	Actual valuation about \$5,000,000
Floating debt..... 44,229	Total tax (per \$1,000) 1897. \$30.00
Total debt July 1, 1898. 55,127	Population in 1895 about..... 5,000
Tax valuation 1897..... 2,125,000	

CUSTER COUNTY.—County seat is Challis.

LOANS—	When Due.	Total debt.....
FUNDING BONDS—		\$109,509
7s, J&J, \$25,000.....Jan. 1, 1900		Cash on hand..... 2,123
(\$2,500 due yearly) to Jan. 1, 1909		Net debt (last returns)..... 107,386
7s, J&J, \$50,000.....Jan. 1, 1903		Tax valuation 1896..... 509,292
(\$5,000 due yearly) to Jan. 1, 1912		Assessment is nearly actual value.
Bonded debt (last returns) \$75,000		Total tax (per \$1,000) '97. \$60.00
Floating debt..... 34,509		Population in 1890 was..... 2,176

INTEREST is payable at New York.

FREMONT CO.—ERNEST BRAMWELL, Auditor.

County seat is St. Anthony.

Float'g debt Jan. 1, 1898. \$142,000	Total valuation 1897... \$1,500,000
County has no bonded debt.	Assessment about 2 1/2 actual value.
Tax valuat'n real & per \$1,113,121	State & Co. tax (per \$1,000) \$45.00
Tax valuat'u RR & tel. 386,879	Population in 1898 (est.)..... 10,000

IDAHO COUNTY.—County seat is Mount Idaho.

Floating debt Apr., 1898. \$71,000	Tax valuation, 1897..... \$905,000
County has no bonded debt.	Tax rate (per \$1,000) 1897 47.50
Cash on hand..... 11,000	Population in 1890 was..... 2,955
Net debt Apr. 1, 1898..... 60,000	

KOOTENAI CO.—FRANK O. HILL, Treas.

County seat is Rathdrum. The Board of County Commissioners has ordered the County Treasurer to cease paying interest on the \$80,000 bonds issued in 1892, pending action which will be instituted to test the validity of the bonds.

LOANS—	When Due.	Bonded debt Jan. 9, '98.
FUNDING BONDS—		\$144,000
7s, J&J, \$9,000.....Jan. 1, 1899		Floating debt..... 22,523
(\$1,000 due yearly) to Jan. 1, 1907		Total debt..... 166,523
6s, J&J, \$80,000.....May 2, '02 to '11		Sinking fund and cash..... 14,723
(\$8,000 due yearly.)		Net debt Jan. 9, 1898..... 151,799
6s, J&J, \$19,000.....		Tax valuation 1896..... 2,164,509
6s, J&J, 30,000.....1906 to 1915		Total tax (per \$1,000) '97. \$34.50
(Part due yearly on Jan. 1.)		Population in 1890 was..... 4,108
		Population in 1896 (est.)..... 8,000

ROAD BONDS—  
8s, J&J, \$6,000.....Jan. 1, 1899  
(\$600 yrly June 1) to June 1, 1908

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.

Bonded debt Jan., 1898..... \$20,000	Net debt Jan., 1898..... \$57,899
Floating debt..... 50,760	Tax valuation 1897..... 2,757,425
Total debt..... 70,760	Tot. tax (per \$1,000) '97. 27.00
Cash on hand..... 13,671	Population in 1890 was..... 9,173

LEMHI COUNTY.—J. P. CLOUGH, Auditor.

County seat is Salmon City.

LOANS—	When Due.	Net debt Jan. 13, 1893.....
REFUNDING BONDS—		\$53,943
8s, J&J, \$19,600.....July 1, 1899		Tax valuation 1897..... \$48,269
(\$2,800 due yearly) to 1905		Assessment about 2/3 actual value.
Bonded debt Jan. 13, '98. \$25,000		Tax rate (per \$1,000) 1897 \$49.50
Floating debt..... 41,482		Population in 1890 was..... 1,915
Total debt..... 66,482		Population in 1880 was..... 2,230
Cash on hand..... 12,539		Population in 1898 (est.)..... 6,000

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.

Bonded debt (last ret'ns) \$148,258	Net debt (last returns)..... \$164,608
Floating debt..... 50,888	Tax valuation 1894..... 1,752,947
Total debt..... 199,146	Total tax (per \$1,000)..... 30.00
Cash on hand..... 34,538	Population in 1890 was..... 4,169

MOSCOW.—Moscow is the county seat of Latah County.

LOANS—	When Due.	6s, J&J, 25,000.....Oct. 15, 1911
CITY BONDS—		Bonded debt (last ret'ns) \$99,000
6s, J&J, \$8,000.....July 1, 1913		Total valuation 1893..... 1,379,060
6s, 35,000..... 1913		Assessment is 2/3 actual value.
FUNDING BONDS—		Average school tax..... 12.00
6s, J&J, \$15,000.....Oct. 15, 1911		Population in 1890 was..... 2,861
WATER BONDS—		
7s, Nov., \$16,000.....Nov. 1, 1909		

INTEREST on the funding bonds is payable at the Chemical National Bank, New York; on the water bonds at the Importers' & Traders' National Bank, New York

NEZ PERCES 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 county in the county of Nez Perces.

LOANS—	When Due.	Tax valuation, real.....
COURT HOUSE BONDS—		\$1,225,840
8s, Nov., \$30,000.....		Tax valuation, pers'l..... 438,752
Bonded debt Feb. 1, 1895 \$30,000		Total valuation 1898..... 1,664,592
Floating debt..... 80,000		Assessment about 1/3 actual value.
Total debt..... 110,000		Total tax (per \$1,000)..... \$36.50
Sinking fund..... 17,000		Population in 1890 was..... 2,847
Net debt Feb 1, 1895..... 93,029		Population in 1880 was..... 3,965

ONEIDA COUNTY.—County seat is Malad City.

LOANS—	When Due.	Cash on hand.....
CITY BONDS—		\$9,689
8s, J&J, \$30,000..... 1904		Net debt (last returns)..... 74,544
6s, J&J, 30,000.....		Tax valuation 1896..... 1,324,895
Bonded debt (last ret's) \$60,000		Assessm't about 65% actual value.
Floating debt..... 24,233		Tax rate (per \$1,000) 1897. \$35.50
Total debt..... 84,233		Population in 1890 was..... 6,819

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 \$81,000 of funding bonds had not at a recent date been delivered to the purchasers, their legality being in question.

FUNDING BONDS—	When Due.	Tax valuation 1897.....
6s, J&J, \$61,000.....1907 to 1917		\$1,000,725
(\$6,100 yearly on Jan. 1.)		Assessment about 2/3 actual value.
Floating debt Jan. 4, 1898. \$97,271		Total tax (per \$1,000) 1897. \$35.00
Cash on hand..... 38,663		Population in 1890 was..... 2,021
Net debt Jan. 4, 1898..... 58,608		Population in 1898 (est.)..... 5,500

SHOSHONE CO.—W. P. NORTHRUP, Treas'r.

County seat is Murray. The bonds mentioned below are all in litigation.

LOANS—	When Due.	Net debt July 1, 1898.....
COUNTY BONDS—		\$313,242
7s, semi-an., \$28,000.....1902		Tax valuation real..... 1,472,875
7s, semi-an., \$52,000.....1903-1912		Tax valuation personal..... 397,649
(\$25,200 due yearly.)		Total valuation 1898..... 1,870,524
Bonded debt July, 1893. \$280,000		Total tax (per \$1,000) 1898. \$52.25
Floating debt..... 54,230		Population in 1890 was..... 5,382
Total debt..... 334,230		Population in 1880 was..... 469
Cash on hand..... 20,988		Population in 1898 (est.)..... 11,500

WASHINGTON CO.—C. M. HIXON, Treas.

County seat is Weiser.

Bonded debt Jan. 3, '98. \$41,435	Tax valuation, person'l \$99,447
Floating debt..... 12,959	Tax valuation 1897..... 1,200,643
Total debt..... 54,394	Total tax (per \$1,000) '97. \$32.50
Cash on hand..... 12,797	Population in 1890 was..... 3,836
Net debt Jan. 3, 1898..... 41,596	Population in 1896 about..... 4,500
Tax valuation, real..... 1,101,200	



**LOANS—** *When Due.*  
**HIGHLAND SEWER AND BUILDING BONDS—**  
 6s, J&J, \$37,000.....July 1, 1903  
 6s, J&J, 22,000.....July 1, 1903  
 6s, J&J, 14,000.....July 1, 1905  
 6s, J&J, 13,000.....July 1, 1906  
 \*LOCAL IMPROVEMENT BONDS—  
 6s, J&J, \$466,500.....July 1, 1905  
 6s, F&A, 137,500.... Feb. 1, 1906  
 \*REFUNDING WARRANTS—  
 4s, J&J, \$45,000.....1903

Bond debt Mar. 26, '98..\$1,980,000  
 Sinking fund..... 107,182  
 Net debt Mar. 26, '98.... 1,873,118  
 Imp't bonds and refund-  
 ing warrants (add.)... 511,500  
 Tax valuation 1897....73,101,485  
 Assessm't about 1/2 actual value.  
 City tax (per \$1,000) '98... \$12.80  
 Population in 1890 was....106,713  
 Population in 1880 was.... 35,629  
 Population in 1898 (est.)...165,000

\* These bonds are paid to contractors as work progresses, and are subject to call, payable from special assessments.

INTEREST 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.

CITY PROPERTY—On Jan. 1, 1898, the city possessed real estate, park and other property valued at \$5,936,053.

**DURANGO.**—{ A. L. HARRIS, Mayor.  
 { GEO. W. N. RAYMOND, Clerk.

This city is the county seat of La Plata County.  
**LOANS—** *When Due.*  
**WATER WORKS BONDS—**  
 7s, , \$15,000.....  
**REFUNDING WATER BONDS—**  
 6s, M&N, \$105,500....Nov. 1, 1912  
 (Optional after 1902.)  
 Bonded debt Feb. 15, '98. \$120,500

Floating debt..... \$56,467  
 Total debt Feb. 15, '98... 176,967  
 Tax valuation 1897....1,208,366  
 Real valuation (est.)....3,625,000  
 Population in 1890 was....2,726  
 Population in 1897 (est.)....6,000

**EAGLE COUNTY.**—A. S. LITTLE, Treasurer.

County seat is Red Cliff.  
**LOANS—** *When Due.*  
**FUNDING BONDS—**  
 7s, M&S, \$73,000....Mar. 1, 1909  
 Subject to call after ten years.  
 8s, J&J, \$31,900....Jan. 1, 1905  
 Subject to call after ten years.

Total debt Jan. 1, 1898..\$116,953  
 Cash on hand..... 7,053  
 Net debt Jan. 1, 1898.... 109,900  
 Tax valuation 1897....1,267,449  
 Assessment about 1/2 actual value.  
 State & Co. tax (per M.) '97. \$34.50  
 Population in 1890 was.....3,725

INTEREST is payable at the County Treasury and in New York.  
 TAX FREE.—Bonds of this county are exempt from taxation.

**FORT COLLINS.**—VERNER V. WOLF, City Treas.

This city is in Larimer County.  
**LOANS—** *When Due.*  
**REFUNDING WATER BONDS, '95—**  
 5s, M&N, \$105,000....Aug. 1, 1915  
 Subject to call after Aug. 1, 1900  
 Bonded debt Apr. 18, '98. \$105,000  
 Floating debt..... 3,000

Total debt Apr. 18, 1898. \$108,000  
 Tax valuation 1898..... 837,030  
 Assessment is 1/2 actual value.  
 Total tax (per \$1,000) '98. \$52.50  
 Population in 1890 was.....2,011  
 Population in 1898 (est.)....3,000

**FREMONT CO.**—G. R. CASSEDY, Treas.

County seat is Canon City.  
**LOANS—** *When Due.*  
**COURT HOUSE BONDS—**  
 8s, Apr. 1, \$4,000....Dec. 20, 1900  
 Subject to call.  
 Bonded debt Aug. '98.. \$4,000  
 Floating debt..... 40,700  
 Total debt..... 44,700  
 Tax valuation 1898....4,143,000  
 Assessment about 1/2 actual value.

State & Co. tax (per \$1,000) \$24.60  
 Population in 1890 was.... 9,156  
 Population 1897 (local est.) 18,000  
**SCHOOL DISTRICT—**  
 6s, J&J.....Jan. 1, 1909  
 Subject to call after Jan. 1, 1899  
 Total debt..... \$25,000  
 Tax valuation 1896....3,775,494  
 Population in 1898 (est.)....5,000

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.  
**LOANS—** *When Due.*  
**COUNTY BONDS—**  
 7s, A&O, \$197,900.....Various  
**REFUNDING BONDS—**  
 6s, A&O, \$28,000.....  
 Bonded debt Jan. 1, '98. \$225,900  
 Floating debt..... 22,809  
 Total debt Jan. 1, 1898.. 248,709

Sinking fund..... \$2,394  
 Net debt Jan. 1, 1898.... 246,314  
 Tax valuation 1898....2,087,539  
 Assessment about 1/2 actual value.  
 State tax (per \$1,000) '95....\$4.00  
 County tax (per \$1,000) '95....\$26.00  
 Population in 1890 was....4,478

INTEREST on the county bonds is payable at the Chemical National Bank, New York; on the refunding bonds at the Chemical National Bank, New York, or at the County Treasurer's office.

**GRAND JUNCTION.**—{ W. P. ELA, Mayor.  
 { NANNIE E. FORRY, Clerk.

This city is the county seat of Mesa County.  
**LOANS—** *When Due.*  
**WATER WORKS BONDS—**  
 6s, M&N, \$65,000.... May 1, 1912  
 (Subject to call after May 1, 1907.)  
 Bonded debt June 1, '97.. \$65,000  
 Floating debt..... 16,500

Total debt..... \$81,500  
 Tax valuation 1896..... 626,000  
 Real valuation (est.)....2,225,000  
 Tax rate (per \$1,000) '96. 17.00  
 Population in 1890 was....2,030  
 Population in 1897 (est.)....4,700

**GREELY.**—M. P. HENDERSON, Clerk.

This city is in Weld County.  
 Bonded debt Feb. 18, '98..\$75,000  
 Floating debt..... 10,000  
 Total debt Feb. 18, 1898.. 85,000

Tax valuation 1896.... \$900,000  
 Population in 1890 was....1,268  
 Population in 1897 (est.)....3,500

**GUNNISON CO.**—S. L. WHIPP, Treasurer.

Gunnison is the county seat.  
**LOANS—** *When Due.*  
**COURT HOUSE BONDS—**  
 10s, April, \$8,500....Oct. 1, 1901  
 Int. payable at Co. Treas. office.  
 \*Bonded debt Feb. 1, '98 \$178,200  
 Floating debt (about).. 2,000

Total debt Feb. 1, 1898. \$180,200  
 Assessed valuation '98. 1,919,070  
 Assessment about 1/2 actual value.  
 Total tax (per \$1,000).....\$36.00  
 Population in 1890 was....4,359  
 Population in 1897 (est.)....5,500

\* This includes \$169,700 funding bonds issued in 1883, which have recently been declared valid by the United States Court of Appeals.

**HIGHLANDS.**—Arapahoe County. See Denver.

**HINSDALE CO.**—J. S. KIRKER, Clerk.

County seat is Lake City.  
**LOANS—** *When Due.*  
**FUNDING BONDS—**  
 8s, J&J, \$43,000....Dec. 31, 1901  
 Subject to call at any time.  
 5s, F&A, \$65,000....July 27, 1900  
 Subject to call at any time.  
**JUDGMENT BONDS—**  
 8s, F&A, \$44,000. Aug. 12, 1911  
 Subject to call after Aug. 12, 1901

Bonded debt Feb. 1, '98..\$152,000  
 Floating debt..... 40,000  
 Total debt Feb. 1, '98(abt.) 192,000  
 Tax valuation 1897..... 519,626  
 Assessment about 1/2 actual value.  
 Total tax (per \$1,000) '97....\$24.00  
 Population in 1890 was.... 862  
 Population in 1880 was....1,487

INTEREST is payable at the office of the County Treasurer or at the office of Kountze Bros., New York.

**JEFFERSON CO.**—J. G. SCHALL, Treasurer.

County seat is Golden.  
**LOANS—** *When Due.*  
**REFUNDING BONDS—**  
 6s, J&D, \$24,000....June 1, 1903  
 Subject to call at any time.  
 Interest payable N. Y. & Golden.  
 Bonded debt Jan. 1, 1898. \$24,000  
 Floating debt..... 57,202

Total debt Jan. 1, 1898.. \$81,202  
 Tax valuation 1897.....4,050,347  
 State tax (per \$1,000) '97....\$4.10  
 County tax (per \$1,000)....21.00  
 Population in 1890 was....8,450  
 Population in 1880 was....6,804  
 Population in 1897 (est.)....10,000

**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.  
 Floating debt Jan. '98, abt. \$5,000  
 Total debt (last returns) \$239,898  
 Tax valuation 1898.... 3,914,679  
 Assessment about 1/2 actual value.

State & Co. tax (per \$1,000) \$34.00  
 Population in 1890 was....14,663  
 Population in 1880 was....23,563

**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.

**LOANS—** *When Due.*  
**FUNDING BONDS—**  
 6s, J&J, \$85,175....Apr. 6, 1908  
 Subject to call after Apr. 6, 1898  
**JUDGMENT BONDS—**  
 8s, J&J, \$18,600....Dec. 30, 1911  
 Subject to call Dec. 30, 1901  
 8s, M&S, \$11,900....Sept. 1, 1911  
 Subject to call Sept. 1, 1901  
 8s, A&O, \$5,250....Apr. 27, 1912  
 Subject to call after Apr. 27, 1902

**ROAD AND BRIDGE BONDS—**  
 8s, Apr., \$13,360....Apr. 1, 1903  
 Bonded debt Feb. 1, '98.. \$134,285  
 Floating debt..... 12,000  
 Total debt Feb. 1, 1898.. 146,285  
 Tax valuation 1898....2,245,480  
 State & co. tax (per M.) '97. \$34.60  
 Assessment about 1/2 actual value.  
 Population in 1890 was....5,509  
 Population in 1898 (est.)....8,000

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.

**LOANS—** *When Due.*  
**COUNTY BONDS—**  
 5s, A&O, \$119,500.....1914  
 6s, A&O, 51,200.....1910  
 Bonded debt Jan. 1, '98. \$170,700  
 Floating debt..... 5,143  
 Total debt..... 175,843  
 Cash on hand..... 21,802

**ROAD AND BRIDGE BONDS—**  
 Net debt Jan. 1, 1898.... \$156,841  
 Tax valuation 1896..... 6,251,826  
 Assessment is 1/2 to 1/3 actual value.  
 State tax (per \$1,000).....\$4.00  
 County tax (per \$1,000).....14.05  
 Population in 1890 was....17,208  
 Population in 1895 (about) 20,000

OPTIONAL.—Bonds are subject to call ten years after date of issue.  
 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. NIMERICK, Clerk.

County seat of Lake County. This city has no bonded debt.  
 Floating debt Feb. 1, '97 \$229,806  
 Total debt..... 229,806  
 Assessment about 1/2 actual value.  
 Cash on hand..... 10,413  
 Net debt Feb. 1, 1897.... 219,393  
 Tax valuation, real....1,320,641  
 Tax valuation, personal. 435,440

Total valuation 1896..\$1,755,781  
 Assessment about 1/2 actual value.  
 Total tax (per \$1,000).....\$65.00  
 Population in 1890 was....10,384  
 Population in 1897 (est.)....12,000

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.  
**LOANS—** *When Due.*  
**REFUNDING WATER BONDS—**  
 6s, F&A, \$70,000....Aug. 1, 1916  
 Subject to call after Aug. 1, 1902.  
 Interest payable at Treas'rs office.

Total debt Feb. 1, 1898... \$70,000  
 Tax valuation 1897..... 593,340  
 Assessment about 1/2 actual value.  
 Total tax (per \$1,000) '97. \$44.20  
 Population 1890 was....1,543  
 Population 1898 (about)....2,200

**LOVELAND.**—JAY P. HARTER, Town Clerk and Recorder.—This town is in Larimer County.

**LOANS—** *When Due.*  
**ARTESIAN WELL BONDS—**  
 8s, M&N, \$2,500.....1901  
 (Subject to call.)  
**WATER WORKS BONDS—**  
 5s, M&N, \$41,000....Nov. 1, 1927  
 (Subject to call after 1912.)  
 Total debt Feb. 18, 1898. \$43,500

Sinking fund..... \$1,000  
 Net debt Feb. 18, 1898.. 42,500  
 Tax valuation 1897..... 214,715  
 Assessment about 1/2 actual value.  
 Total tax (per \$1,000) '97....\$49.50  
 Population in 1890 was....1,100  
 Population in 1897 (est.)....1,800

**MANITOU.**—{ A. G. LEWIS, Mayor.  
 { F. D. FOX, Treasurer.

Manitou is in El Paso County.  
 Bonded debt Apr. 1, '98..\$85,500  
 Water debt (included).... 74,000  
 Floating debt (about).... 15,000  
 Total debt.....100,500  
 Sinking fund..... 1,000  
 Net debt Apr. 1, 1898.... 99,500

Tax valuation 1897.....\$436,180  
 Assessment about 1/2 actual value.  
 Total tax (per \$1,000) '97. \$60.00  
 Population in 1890 was....1,613  
 Population '98 bet. 1,200 & 1,400

**MESA COUNTY.**—H. NICHOLS, County Clerk.

County seat is Grand Junction.  
**LOANS—** *When Due.*  
**BRIDGE BONDS—**  
 8s, Apr., \$11,900....April, 1905  
**FUNDING BONDS—**  
 6s, J&J, \$64,500....Jan. 2, 1908  
 Subject to call after 1898  
 Total debt Jan. 1, 1898..\$76,868  
 Sinking fund..... 29,461

Net debt Jan. 1, 1898.. \$47,407  
 Tax valuation, real.... 1,245,033  
 Tax valuation, personal, 1,059,490  
 Total valuation 1897.... 2,304,523  
 Assessment is 1/2 actual value.  
 State & Co. tax (per M.) '97. \$26.80  
 Population in 1890 was....4,260  
 Population 1896 (local est.) 12,000

INTEREST is payable at Grand Junction and New York.

MONTROSE CO.—JOHN DEEBLE, Treasurer.

County seat is Montrose. LOANS— When Due Tax valuation 1897... \$1,248,705

PITKIN COUNTY.—M. C. McNICHOLS, Treas.

County seat is Aspen. LOANS— When Due Total debt Feb. 1, 1898... \$452,600

PUEBLO.— J. B. ORMAN, Mayor. WM. D. LATSHAW, Auditor.

Pueblo is situated in Pueblo County. The city of Bessemer was annexed to Pueblo in January, 1894. LOANS— Amount. Interest payable in New York.

SCHOOL DISTRICT No. 1.—JOHN C. LATSHAW, Secretary.

LOANS— When Due Floating debt... \$44,168

PUEBLO COUNTY.—J. M. MEALES, Clerk.

County seat is Pueblo. LOANS— When Due Total debt Jan. 1, 1898... \$395,000

SCHOOL DISTRICT No. 20.—CHAS. E. SAXTON, District Treasurer.

LOANS— When Due Assessed valuation '97... \$4,977,783

RIO BLANCO CO.— E. E. FORDHAM, Clerk & Rec'r. R. OLDLAND, Treasurer.

County seat is Meeker. LOANS— When Due Floating debt... \$100

SAGUACHE CO.—W. A. LOCKETT, Treasurer.

County seat is Saguache. LOANS— When Due Tax valuation 1898... \$1,969,977

SALIDA.— S. M. JACKSON, Mayor. E. W. HIVELY, Treasurer.

Salida is in Chaffee County. LOANS— When Due Assessed valuation 1897... \$582,986

SAN JUAN CO.—OLLIE LOCKHART, Clerk.

County seat is Silverton. LOANS— When Due Total debt Feb. 1, 1898... \$176,928

SAN MIGUEL CO.—H. L. SERVIS, Clerk.

County seat is Telluride. All bonds issued by this county are exempt from taxation. LOANS— When Due SCHOOL BONDS—

Cash on hand... \$21,869 State & Co. tax (per M) '97... \$41.00

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 WATER-WORKS BONDS—

INTEREST is payable in New York City; on the water works bonds at the First Nat. Bank and on all other bonds at Chemical Nat. Bank.

State of Utah. ITS DEBT, RESOURCES, &c.

Organized as a Territory (Act Sept. 9, 1850) - Sept. 9, 1850 Admitted as a State - - - - - Jan. 4, 1896

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

PAR VALUE.—Bonds are in pieces of \$1,000 each. INTEREST on the bonds of 1892 is payable in Salt Lake City, or at the office of Wells, Fargo & Co., 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...

TAX VALUATION.—In 1897 the total assessed valuation was about \$102,437,183. In 1896 it was \$107,291,048. The real value is estimated at \$250,000,000.

Table with columns: Year, Population. 1897... 250,000 | 1880... 143,963 | 1860... 40,273

CITIES, COUNTIES AND TOWNS IN THE STATE OF UTAH.

CACHE COUNTY.—H. J. MATHEWS Auditor.

County seat is Logan. LOANS— When Due Net debt Feb. 1, 1898... \$56,347

LOGAN.— ANTHON ANDERSON, Mayor. JOS. QUINNEY, Auditor.

This city is in Cache County. LOANS— When Due Total debt Jan. 1, 1898... \$85,000

OGDEN.— JOHN A. BOYLE, Mayor. E. H. ANDERSON, Recorder.

This city is in Weber County. LOANS— When Due REFUNDING BONDS—

**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 the city's bonds are exempt from taxation.

**INTEREST** is payable in gold at the Chemical National Bank, New York, or at the First National Bank of Provo.

**SALT LAKE CITY.**—{ JOHN CLARK, Mayor.  
 { GEO. SWAN, Auditor.  
 This city is situated in Salt Lake County

**LOANS—** When Due. **LOANS—** When Due.  
**CITY BONDS—1888-1891—** 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 Total tax (per \$1,000) 1896. \$24.00  
 5s, July, \$200,000 July 1, 1911 Subject to call after July 1, 1902  
**REFUNDING BONDS—**  
**GENERAL FUND—** 4s, M&S, \$500,000...Sept. 1, 1918  
 Total debt Feb. 1, 1898. \$2,548,000  
 5g, M&N, \$800,000...May 1, 1914 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

**EQUALIZED VALUATION** in 1898 was \$31,871,157; 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; in 1898 (est.) 77,481.

**SALT LAKE CO.**—S. H. LYNCH, Treasurer.  
 Salt Lake City is the county seat.

**LOANS—** When Due. Floating debt ..... \$130,000  
**COUNTY BONDS—** 1906 to 1916 Total debt..... 480,000  
 5s, \$350,000..1906 to 1916 Tax valuation 1898.....37,751,188  
**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 3/4 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.

# 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.		Principal.		Outstanding
	P. Ol.	Payable.	When Due.	When Due.	
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
do do 1895.....	5		Oct. 1, 1911.		
Subject to call after Oct. 1, 1911.					
Military Institute bonds.....	5	J & J	July 1, 1925		30,000
do do 1897. 5			1927		15,000
Subject to call after 1905					
Normal School bonds, 1897.....	5		1927		10,000
Subject to call after 1917.					
Penitentiary 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.					

**INTEREST** on the Military Institute five 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, 1898, was \$1,066,800. In addition to the bonded debt there are outstanding about \$600,000 of old militia warrants.

**ASSESSED VALUATION.**—The assessed valuation (about 2/3 cash value) in 1897 was \$39,478,119 and the tax rate \$10.80.

**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.**—J. C. BALDRIDGE, Probate Clerk.  
 County seat is Albuquerque.

**LOANS—** Am. Out'p. 6s, Bridge bonds, 1892 \$30,000  
 6s, Funding bonds, 1884. \$25,000 Bonded debt July 1, 1898. 366,200  
 6s, do 1889. 40,000 Bonds of 1884 & 1885 paid. 18,000  
 5 9-10s, do 1891. 17,000 Sinking fund..... 5,000  
 6s, do 1895. 64,900 Net debt July 1, 1898. 343,200  
 6s, do 1897. 50,300 Tax valuation 1897..... 7,395,184  
 7s, Court-h'se & jail, 1885. 92,000 Population in 1890 was.....20,913  
 6s, Cur'nt expenses, 1889. 40,000 Population in 1880 was.....17,225  
 6s, do 1892. 7,000

**COLFAX CO.**—JAMES CORRY, Treasurer.  
 Springer is the county seat. On account of some legal complications, bonds below had not actually been issued at latest date.

**LOANS—** When Due. Total debt Sept. 1, 1898. \$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  
 5s, \$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., 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 val'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 2/3 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.**—{ H. G. COORS, Mayor.  
 { CHAS. TAMME, Clerk.  
 County seat of San Miguel County.

**LOANS—** When Due. **CITY HALL BONDS.**  
**FUNDING BONDS—** 6s, J&J, \$7,000.....July 1, 1921  
 ..s, \$24,946....Aug. 2, 1917 Subject to call after 10 years.  
 Subject to call after 10 years. ..s, \$10,000.....July 1, 1922  
**SCHOOL HOUSE BONDS.** Total debt Sept. 1, 1898. \$56,946  
 7s, J&J, \$15,000.....July 1, 1905 Tax valuation in 1898...1,665,378  
 Subject to call after 10 years. City tax (per \$1,000) '98...\$10.00  
**INTEREST** is payable in New York City. School tax (per \$1,000) '98. 5.00  
 Population in 1890 was.....2,385  
 Population in 1898 (est.)....5,000

**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—** 6s, \$8,000....Aug. 1, 1917 Population in 1890 was.....10,618

**SAN MIGUEL CO.**—County seat is Las Vegas. Coupons of this county's bonds issued under the Territorial Funding Act of 1889 are reported to be in default.

Total debt (last returns) \$362,088 | Population in 1890 was.....24,204  
 Tax valuation 1896.... 4,907,905 | Population in 1880 was.....20,638

**SANTA FE CO.**—{ 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  
 County has no floating debt.  
 Sinking fund..... 5,000  
 Net debt Jan. 1, 1898... 92,300  
 Tax valuation 1896.... 2,386,510

Assessment about 35 p. c. actual.  
 Total tax (per \$1,000) '96...\$36.75  
 Population in 1890 was.....13,876  
 Population in 1880 was.....13,095  
 Population 1897 (est).....15,200

# 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.	When Due.	Principal.	Outstand'g.
Capitol Building bonds.....	1898 5	Semi-an.	1948	\$100,000
Subject to call after 1918.				
Funding Bonds.....	1888 6	Jan.	Jan. 15, 1912	150,000
do do.....	1892 5	J&J	July 15, 1942	1,782,000
Subject to call after July 15, 1912.				
do do.....	1897 5	....	1947	258,000
Gila Bridge bonds.....	1885 8	May	May 15, 1900	15,000
Insane Asylum bonds.....	1885 7	Jan.	July 1, 1905	90,000
Subject to call July 1, 1895.				
University bonds.....	1887 7	Jan.	Jan. 1, 1907	15,000
Subject to call July 1, 1897.				
Wagon road and bridge.	{ 1885 10	....	Mar. 14, 1900	10,000
	{ 1885 8	Nov.	Nov. 1, 1900	12,000
World's Fair bonds.....	1892 5	July	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 Apr. 1, 1898, was \$2,323,615, including a floating debt of \$219,615; deduct amount of county, city and school district indebtedness, \$1,375,027; net Territorial debt, \$948,588; cash in general fund April 1, 1898, \$79,829.

**TAX FREE.**—The bonds issued by Arizona are exempt from taxation.

**ASSESSED VALUATION.**—The Territory's assessed valuation in 1898 was \$31,473,359; in 1897 it 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

\* 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.	Navajo Co. debt.....	\$61,000
FUNDING BONDS—		Net debt Jan. 1, 1898....	62,439
7g, Jan. 15, \$80,000g....	1899-1907	Tax valuation 1897.....	1,053,036
(*10,000 due yearly on Jan. 15.)			
TERRITORIAL BONDS (funding)—		Assessment is 1/2 actual value.	
5g, J&J, \$43,439g....	Jan. 1, 1913	Total tax (per \$1,000) '97..	\$34.00
Bonded debt Jan. 1, 1898.	\$123,439	Population 1897 about.....	3,100
		Population in 1890 was.....	4,281

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, \$101,000g.	Jan. 15, 1899	Tax valuation 1897.....	\$2,512,858
(\$7,070 yearly to Jan. 15, 1906.)			
7s, Jan. 15, \$68,000g.	1899 to 1908	Assess'm't is about 2/3 actual value.	
(\$4,760 yearly.)			
Interest payable in Tombstone.		Total tax per \$1,000 1897..	\$42.20
		Population in 1890 was.....	6,938
		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, \$159,000g....	Jan. 15, 1943	Tax valuation, personal.....	1,010,648
Subject to call Jan. 15, 1914.			
COURT HOUSE BONDS—		Total valuation 1897.....	2,242,801
5s, J&J, \$15,000g....	July 28, 1904	Assessment about 1/2 actual value.	
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 f 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.....
7s, Jan. 2, 3,500g.	May 21, 1900	7s, var., 76,200.....
7s, ....., 3,000g.	Nov. 4, 1900	6s, ....., 30,000.....
Subject to call after 1907.		
M. & P. R. R. BONDS—		Bonded debt Jan. 1, '98..
7s, ....., \$2,000g.	Apr. 2, 1915	\$293,636
REFUNDING BONDS—		School debt (additional)...
7s, Jan. 15, \$15,000g.	Dec. 3, 1903	114,200
5s, ....., 267,636g.	July 15, 1942	Tax valuation 1898.....
		8,948,043
		State and co. tax (per \$1,000)...
		\$22.10
		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, \$105,363g.	June, 1940	Population in 1890 was.....	1,444
Interest is payable at Phoenix.			
Total debt Jan. 1, 1898.	\$105,363	Population in 1880 was.....	1,190
		Population in 1897 (est.)....	2,000

### PHOENIX.—{ J. C. ADAMS, Mayor.

{ I. M. CHRISTY, Treasurer.  
 Phoenix is the county seat of Maricopa County.

LOANS—	When Due.	Bonded debt Mar. 1, '98.	\$40,000
CITY HALL AND FIRE DEP. BOND—		Floating debt.....	33,994
7s, June 20, \$15,000g.	June 20, 1917	Total debt Mar. 1, 1898.	73,994
6s, J&D, 15,000g.	June 1, 1919	Tax valuation 1896.....	3,119,787
REFUNDING BONDS—			
5s, g., \$10,000g.	.....1913	Assessment about 3/4 actual value.	
Optional \$2,000 yearly after 1908.			
WARRANT FUNDING BONDS—		Total tax (per \$1,000).....	\$34.00
5s, g., \$39,500 (1898).....	.....1928	Population in 1890 was.....	3,152
Optional \$3,450 yearly after 1918.			

TAX FREE.—Bonds of this city are exempt from taxation.

### PIMACO.—CHAS F. HOFF, Treasurer.

County seat is Tucson. Railroad-aid bonds of this county have been declared illegal by the United States Supreme Court.

LOANS—	When Due.	Cash on hand.....	\$13,500
REDEMPTION BONDS—		Net debt Jan. 1, 1898.....	343,740
7s, Jan., \$22,000g.	June 30, 1901	Tax valuation, real.....	2,415,285
7s, Jan., \$25,000g.	June 30, 1902-6	Tax valuation, personal.....	1,250,000
(\$25,000 due yearly.)			
7s are subject to call.			
TERRITORIAL FUNDING BONDS—		Total valuation 1898.....	3,665,285
5s, J&J, \$210,240g.	.....1942	Assessment abt. 7-10 actual value.	
Bonded debt Jan. 1, '98..	\$357,240	Total tax (per \$1,000) '98..	\$27.50
		Population 1890 was.....	12,673
		Population 1898 (est.).....	19,000

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.	Total debt Apr. 1, 1898....	\$88,000
CITY HALL AND WATER WORKS—		Tax valuation 1897.....	1,194,175
5s, J&J, \$88,000g.	.....1943-4-5	Assessment about 1/2 actual value.	
Interest payable at New York.			
WATER AND SEWER BONDS 1898—		City tax per (\$1,000).....	\$7.50
5s, g., \$150,000g.	.....1948	Population in 1890 was.....	1,759
		Population in 1897 (est.)....	4,000

### TOMBSTONE.—JAS. F. DUNCAN, City Clerk.

County seat of Cochise County.

Total debt July 1, 1898..	\$13,812	Assessment abt. 15% actual value.	
Tax valuation, real.....	52,781	Total tax (per \$1,000) 1898.	\$10.00
Tax valuation, personal..	57,522	Population in 1890 was.....	1,875
Total valuation 1898....	110,303	Population in 1898 (est.)....	800

### TUCSON.—{ A. BUSHMAN, Mayor.

{ C. T. CONNELL, Recorder.  
 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, \$16,000g.	.....1943	About 1/2 actual value.	
Optional after 1903.			
FUNDING FLOATING DEBT—		City tax (per \$1,000) '95.....	10.00
8g, J&D, \$12,000g.	June 1, 1903	Population in 1890 was.....	5,150
Interest is payable at Tucson and Phoenix.			
		Population in 1898 (est.)..	10,000
		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, \$143,000g.	Jan. 1, 1908	Assessed valuation 1897.	3,854,829
TERRITORIAL BONDS—			
5s, \$52,163g.	.....	Total tax (per \$1,000) '97....	34.00
Bonded debt Jan. 1, 1898.	\$195,163	Population in 1890 was.....	8,685
Floating debt.....	71,991	Population in 1898 (est.)....	16,000

### YUMA COUNTY.—CHAS. H. RÜSE, Treasurer.

County seat is Yuma.

LOANS—	When Due.	Bonded debt, Feb. 1, '98..	\$147,270
COUNTY BONDS, '87 & '93—		School debt (additional)...	5,500
7s, g., Jan. 1, \$58,500g.	.....	Total valuation 1897.....	1,071,444
5s, g., J&J, 88,770g.	.....	Assessment abt. 30% actual value.	
SCHOOL BONDS—			
7s, g., Oct. 1, \$4,000g.	.....	Tax rate (per \$1,000).....	\$47.00
7s, g., Jan. 1, 1,500g.	1910	Population in 1890 was.....	2,671
		Population in 1898 (est.)....	3,500

INTEREST on the county 7s is payable in New York and San Francisco; on the 5s at Phoenix, and on the school bonds at Yuma.

# 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) - 153,360  
 State Capital - Sacramento  
 Governor (term ex. 1st Mon. aft. 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 Rockliffe  
 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.\*

\* A proposed constitutional amendment to be voted on November 8, 1898, changes these provisions, as noted in an editorial article on a preceding page.

HISTORY OF DEBT.—For history of the State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 142.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstand'g
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.			
Do 1860.....	do	do	do	4,500
Do 1860.....	do	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, 1893, 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, '93) 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 and the tax rate (per \$1,000) for the years indicated. The tax rate for 1898 is \$4.88.

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, 1893, page 146. [A constitutional amendment to be voted on in November, 1898, is referred to in our editorial columns.]

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.	LOANS—	When Due
CITY HALL—		SEWER—	
5s, March, \$15,000...1899 to 1910		5s, F&A, \$45,000.....	February 1
(\$1,250 due yearly.)		(\$8,000 due Feb. 1 of each odd year)	
ELECTRIC LIGHT PLANT—		Interest is payable in Alameda.	
5s, March, \$15,000...1899 to 1910		Tot. debt (last returns)	\$175,750
(\$1,250 due yearly.)		Sinking fund.....	4,000
FIRE DEPARTMENT—		Net debt (last returns)	171,750
5s, March, \$21,000...1899 to 1910		Total valuation 1898.	12,390,537
(\$1,750 due yearly.)		Assessment about 2/3 actual value.	
SCHOOL—		State & Co. tax (per \$1,000).	\$10.00
6s, J&J, \$10,000.....	Dec. 30, 1898	City tax (per \$1,000).....	9.50
Optional on 30 days notice.		Population in 1890 was.....	11,165
5s, March, \$30,000...1899 to 1910		Population 1894 (local est.)	14,500
(\$2,500 due yearly.)			

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	Total valuation 1897..	\$94,541,707
Total debt Jan. 1, '98...	10,501	Assessment is 2/3 actual value.	
Tax valuation, real.....	83,981,370	State & co. tax (per \$1,000).	\$15.00
Tax valuation, person'l.	8,620,251	Population in 1890 was.....	93,864
Tax valuation, RRs.....	1,940,086	Population in 1898 (est.)	118,000

### ALESSANDRO IRRIGATION DISTRICT.—This district is in San Bernardino and San Diego counties. Bonds of the district are in litigation.

Bonded debt April 1, '93..\$765,000 | Tax valuation 1896....\$2,000,000

### ALPINE CO.—FRANK SMITH, Clerk.

County seat is Markleville. County has no bonded debt.			
Floating debt Aug. 1, '93..	\$17,437	Total valuation 1898..	\$269,037
Assessed valuation, real..	237,257	Total tax (per \$1,000) '98.	\$24.00
Assessed valuation, per'l.	31,800	Population in 1890 was.....	667

### BERKELEY.—M. L. HANSCOM, Town Clerk.

Berkeley is in Alameda County.			
LOANS—	When Due.	Bonded debt Aug. 1, '98.	\$72,300
SCHOOL BONDS—		Tax valuation 1898.....	7,042,050
5s, g. Ann., \$35,000..1899 to 1912		Total tax (per \$1,000) 1898.	\$21.30
\$2,500 payable yearly on Jan. 2.		Population in 1890.....	5,101
Electric-light bonds.....	\$16,500	Population in 1898 (est.)	13,450
Sewer bonds.....	20,800		

### BUTTE CO.—H. D. LAUSEN, Clerk.

County seat is Oroville.			
LOANS—	When Due.	Net debt Feb. 1, 1893...	\$40,952
REFUNDING BONDS—		Tax valuation, real.....	10,243,566
5s, M&S, \$33,000.....	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 M.) '97.	\$13.50
Total debt Feb. 1, '98...	43,400	City tax (per \$1,000) '98.....	10.00
Sinking fund.....	2,448	Population in 1890 was.....	17,939

### 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  
 Part payable yearly.  
 Interest payable at city treasury.  
 Total debt Feb. 1, 1897.. \$74,450

**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  
 Subject to call. State tax (per \$1,000) '97.... \$5-10  
 County tax (per \$1,000) '97.. 19-90  
 Total debt July 1, '97.... \$109,000  
 Tax valuation, real..... 3,110,345  
 Tax valuation, personal. 651,970  
 Population in 1890 was..... 9,232  
 Population in 1880 was..... 10,683  
 Population in 1897 (est.)... 13,040

**EL SINORE.** { J. T. KUHN, Treasurer.  
 L. B. PECK, Clerk.

This city is in Riverside County.  
**LOANS—** When Due. Total debt Aug. 1, 1898... \$19,500  
**WATER LOAN—** Assessed valuation 1897... 187,000  
 6s, J&J, \$19,500.....1899-1937  
 (\$500 yearly on July 1.) Real valuation 1897..... 450,000  
 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, \$37,000..... 1899 to 1935  
**FIRE DEPARTMENT—** (\$1,000 yearly)  
 5s, Aug., \$6,250..... Aug. 1, 1899  
 (\$625 yearly) to Aug. 1, 1908  
**OVERFLOW—** Interest is payable in Fresno.  
 5s, Aug., \$6,250..... Aug. 1, 1899  
 (\$625 yearly) to Aug. 1, 1908  
**SCHOOL—** Bonded debt Jan. 1, 1898... 116,980  
 5s, Aug., \$25,000..... Aug. 1, 1899  
 (\$2,500 yearly) to Aug. 1, 1908  
 School district bonds... \$75,000  
**SEWER—** Tax valuation, real..... \$5,684,235  
 5s, Dec., \$50,000..... Dec. 3, 1899  
 (\$5,000 yearly) to Dec. 3, 1907  
 Total valuation, 1897... 6,396,877  
 Assessment about 1/2 actual value.  
 Total tax (per \$1,000)..... \$26-70  
 Population in 1890 was..... 10,818  
 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't'n, real \$19,460,192  
**ROAD & BRIDGE BONDS—** Equal valuation, pers'l 5,699,835  
 7s, J&J, \$7,500..... 1899  
 7s, J&J, 2,500..... 1900  
**BRIDGE BONDS—** Equal valuation, r'r'ds. 2,378,115  
 6s, J&J, \$80,000..... 1905  
 Total debt Sept. 1, 1898.. \$90,000  
 Total valuation 1898... 27,538,142  
 Assessment about 3/4 actual value.  
 State & co. tax (per M.) '98.. \$15-00  
 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 valuat'n, personal. 739,889  
 4 1/2s, J&J, \$64,000..... 1899-1913  
 (\$2,000 each Jan. 1 and July 1.)  
 Principal and inter't pay'le in gold.  
 Total debt Jan. 1, '98.. \$66,000  
 Total valuation 1897.. 8,768,060  
 Assessment about 7/10 actual share.  
 State & co. tax (per M.) '97.. \$13-50  
 Population in 1897 (est.)... 8,500

**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  
 (\$1,500 due yearly on Jan. 1.)  
 Int. at Chem'l Nat. Bank, N.Y. city.  
 Bonded debt Feb. 1, '98.. \$22,500  
 Cash on hand..... 3,000  
 City & co. tax (per \$1,000)..... \$2-40  
 School tax (per \$1,000)..... 0-32  
 Population in 1890 was..... 942  
 Population in 1898 (est.)... 3,000

**DEBT LIMIT—**The debt is constitutionally limited to 5 per cent of assessed valuation.

**HOLLISTER.—J. H. SHAW, Town Clerk.**

County seat of San Benito County.  
**LOANS—** When Due. Real valuation..... \$2,000,000  
**SEWER BONDS—** State and county tax (per \$1,000) 1898..... \$13-50  
 6s, g., semi an., \$34,125 g. '99 to '37  
 (\$875 due yearly on June 1.)  
 Total debt Aug., 1898... \$34,125  
 Tax valuation 1898..... 900,000  
 Town tax (per \$1,000) '98.. 7-00  
 Population in 1890 was..... 1,234  
 Population in 1898 (est.)... 2,500

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... 1,418,975  
 7s, J&J, \$20,000.. July 1, 1913  
 Bonds are subject to call at any time at par.  
 Bonded debt Feb. 11, '98.. \$20,000  
 Equalized valua'n, real 11,877,292  
 Assessment about 2/3 actual val.  
 State & co. tax (per \$1,000) \$19-00  
 Population 1890 was..... 23,469  
 Population 1880 was..... 15,512  
 Population 1897 (est.)... 30,000

**INYO COUNTY.—D. J. HESSON, Clerk.**

County seat is Independence.  
**LOANS—** When Due. Equal valuation, pers'l.. \$310,125  
**REFUNDING BONDS—** Equal valuation, railr'ds. 158,683  
 5s, M&S, \$62,000..... 1904  
 Subject to call. Total valuation 1897... 1,418,975  
 Floating debt..... \$990  
 Total debt Dec. 1, 1897... 62,990  
 Equalized valuation, real. 950,167  
 Assessment about 1/2 actual val.  
 State & co. tax (per 1,000)..... \$25-00  
 Population in 1890 was..... 3,544  
 Population in 1896 (est.)... 3,900

**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  
 6s, J&D, 235,000..... Dec. 1, 1913  
 Net debt Feb. 10, '98.. 241,000  
 Equalized valua'n, real \$12,184,091

Equalized val'n, pers'l. \$1,697,204  
 Total valuation 1897.. 13,891,295  
 Assessment about 1/2 actual value.  
**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, ann., \$32,000..... 1906  
 Total valuation, 1897... 5,445,250  
 Bonded debt Jan. 1, '98. \$32,000  
 Equalized valuat'n '98... 6,095,068  
 Equal'd valuation, real. 4,713,505  
 Total tax (per \$1,000) '97.. \$19-00  
 Population in 1890 was..... 9,808  
 Population in 1897 (est.)... 15,000

**LAKE COUNTY.—** { H. W. BREWER, Clerk.  
 W. C. MOORE, Treasurer.

County seat is Lakeport.  
**LOANS—** When Due. Total valuation 1897... \$3,082,833  
**ROAD AND IMP. BONDS—** Equalized valuat'n '98.. 2,788,912  
 5s, A&O, \$47,800..... Oct. 7, 1907  
 Subject to call at any time. Assessment about 3/4 actual value.  
 Total tax (per \$1,000) '97.. \$22-50  
 Population in 1890 was..... 7,101  
 Population in 1880 was..... 6,596  
 Population in 1896 (est.)... 7,500  
 Int. payable at County Treasury.  
 Total debt Dec. 1, 1897. \$47,800  
 Tax valuation, real..... 2,384,241  
 Tax valuation, personal. 330,802  
 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.—**J. FROELICH, Secretary. Total bonded debt April 1, 1898, \$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 1887—** REFUNDING BONDS—  
 7s, J&J, \$8,000..... July 1, 1901  
 4s, J&J, \$23,000... 1899 to 1938  
 (\$575 due yearly.)  
**FIRE DEPARTMENT BONDS—** 4s, J&D, \$263,250 g. 1899 to 1910  
 (\$20,000 yearly on June 1.)  
**BRIDGE BONDS—** 4 1/2s, J&J \$37,000... 1899 to 1935  
 (\$1,000 yearly.)  
 4s, J&J, \$150,000... 1899 to 1938  
 (\$3,750 due yearly.)  
**SCHOOL IMPROVEMENT, 1889 & '95**  
 5s, A&O, \$121,000..... 1899-1910  
 (Part due yearly on Oct. 1.)  
**FUNDING BONDS—** 4 1/2s, J&J \$289,560... 1899 to 1935  
 (\$1,140 due yearly.)  
 5s, May 1, \$41,000..... 1899-1911  
 (Part due yearly on May 1.)  
**INTERNAL SEWER SYSTEM, 1890—**  
 5s, J&J, \$243,100..... 1898-1911  
 (Part due yearly on July 1.)  
**TUNNEL BONDS, 1898—**  
 7s, J&J, \$12,000..... July 1, 1901  
 (Part due yearly on July 1.)  
**PARK BONDS—** 4s, F&A, \$160,000..... 1938  
 (\$4,000 due yearly.)  
 4s, F&A, \$10,000..... 1899 to 1938  
 (\$250 due yearly.)  
**SEWER BONDS 1892—**  
 5s, M&N, \$295,000..... 1898-1912  
 (Part due yearly in Nov.)  
**WATER WORKS BONDS, 1895—**  
 4 1/2s, J&J, \$27,750... 1898 to 1935  
 (\$750 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 Aug. 1, 1898, including new issues of bonds, was \$1,683,800; water debt (included), \$28,500; sinking fund, \$72,154; net debt, \$1,611,646. 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** (total) in 1898 was \$60,912,586; 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 1898 (estimated) was 117,000; in 1890 it was 50,395; in 1880 it was 11,183.

**LOS ANGELES CO.—** { T. E. NEWLIN, Clerk.  
 C. F. BICKNELL, Auditor.

County seat is Los Angeles.  
**LOANS—** When Due. Equal valuation, real \$80,855,839  
**COUNTY BONDS—** Equal valuation, pers'l. 9,948,594  
 6g, J&J, \$13,000 g. Jan. 1, 1902  
 6g, J&J, 39,500 g. July 1, 1904  
 5g, J&J, 246,000 g. July 1, 1910  
 4 1/2g, J&J, 272,000 g. July 1, 1905  
 4 1/2g, J&J, 136,000 g. Jan. 1, 1907  
 Int. paid by County Treasurer.  
 Total debt Sept. 19, 1898. \$681,500  
 Equal valuation, RR's 2,451,656  
 Total valuation 1898. 93,256,089  
 Assessment is 5/8 actual value.  
 Total tax (per \$1,000) '98.. \$17-333  
 Population in 1890 was..... 101,454  
 Population in 1898 (est.)... 175,000  
**OPTION.**—All bonds subject to call at any time on 40 days notice.

**MARIN CO.—** { T. S. BONNEAU, Clerk.  
 T. J. FALLON, Treasurer.

County seat is San Rafael.  
 Bond'd debt Dec. 1, '97. \$43,000  
 Tax valuation, real..... 8,893,951  
 Tax valuation, personal 942,446  
 Tax valuation, railroads 795,285  
 Total valuation 1897.. \$10,631,582  
 State & Co. tax (per \$1,000) 15-00  
 Population in 1890 was..... 13,072

**MARIPOSA CO.—A. G. BLACK, Clerk.**

County seat is Mariposa.  
 Bonded debt Dec. 1, '97 \$13,000  
 County has no floating debt.  
 Equal valuation, real.. \$1,832,293  
 Equal. valua'n, person'l. 250,834  
 Total valuation 1897 \$2,083,027  
 Equalized valuat'n '98.. 2,067,717  
 Total tax (per \$1,000) '97.. \$25-00  
 Population in 1890 was..... 3,787

**MARYSVILLE.—W. T. ELLIS, Mayor.**

Marysville is the county seat of Yuba County.  
**LOANS—** When Due. Floating debt..... \$13,000  
**DRAINAGE BONDS—** Total debt Apr. 1, '98... 48,500  
 5s, g., Nov., \$32,000, g. 1898-1905  
 (\$4,000 due yearly on Nov. 1.)  
 Tax valuation 1897... 1,800,000  
 Assessment 2/3 actual value.  
 City tax rate (per M.) '97.. \$20-00  
 Bonded debt Apr. 1, '98. \$35,500  
 Population in 1890 was..... 3,991  
 Population in 1898 (est.)... 5,500

**MENDOCINO CO.—HALE MCGOWEN, Clerk.**

County seat is Ukiah.  
**LOANS—** When Due. Cash on hand..... \$75,613  
**COURT HOUSE BONDS—** Net debt Jan. 1, 1898.. 46,269  
 6s, J&D, \$20,000..... 1902  
 Assessed valua'n, real... 9,360,233  
**COUNTY BONDS—** Assessed valua'n, pers'l. 1,648,282  
 4s, J&J, \$65,500..... Jan. 1, 1901  
 Total valuation 1897... 11,008,515  
**ROAD BONDS—** Assessed valua'n, RR's '96 318,645  
 6s, J&J, \$12,000..... 1921  
 Bonded debt Jan. 1, '98 \$103,500  
 Floating debt..... 18,382  
 Total debt..... 121,882  
 Assessment about 1/2 actual value.  
 State & Co. tax (per M) '97.. \$20-50  
 Population in 1890 was..... 17,612  
 Population in 1896 (est.)... 20,000

MERCED COUNTY.— { E. A. HICKS, Clerk. W. H. COOK, Auditor.

County seat is Merced. LOANS— When Due. BONDS OF 1883— Tax valuation, person'l. \$1,381,388

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. WATER WORKS AND SEWER— Total valuation 1897... \$1,222,561

INTEREST is payable at Modesto or San Francisco.

MONROVIA.— { CHAS. C. ROGERS, Mayor. W. A. WALKER, City Clerk.

Monrovia is in Los Angeles County. LOANS— When Due. WATER WORKS BONDS— Total debt Oct. 1, 1898. \$85,000

MONTEREY CO.— { N. HARTWELL, Treasurer. GEO. S. MILLER, Auditor.

County seat is Salinas. LOANS— When Due. BRIDGE BONDS— Equalized val'n, real. \$13,652,418

NAPA COUNTY.—County seat is Napa City.

LOANS— When Due. FUNDING BONDS— Equalized val'n, r'lroads. \$780,629

OAKLAND.— { W. R. THOMAS, Mayor. R. W. SNOW, Auditor.

Oakland is the county-seat of Alameda County. LOANS— When Due. FUNDED DEBT BONDS, 1872—

TOTAL DEBT.—The city's total debt on August 1, 1898, was \$527,500. The interest on the bonded debt for the year ending July 1, 1899, is \$28,340.

CITY PROPERTY.—The following is an inventory of real estate belonging to the city of Oakland:

Table with 2 columns: Description of property and Value. Includes School Department, Fire Department, Public Parks, etc.

Total value of real estate belonging to city. \$1,039,150

ASSESSED VALUATION.—The assessed valuation and tax rate (per \$1,000) have been as follows for the years indicated:

Table with 4 columns: Years, Valuation, Tax Rate, and another column. Shows data from 1893 to 1898.

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. FIRE AND SEWER BONDS—

PASADENA CITY SCHOOL DISTRICT

Includes the City of Pasadena and North and East Pasadena. E. A. Walker, Secretary.

LOANS— When Due. SCHOOL BONDS— Total debt Feb. 12, 1898. \$44,000

PLACER COUNTY.— { WM. I. MAY, Clerk. C. A. BILKEY, Auditor.

County seat is Auburn. LOANS— When Due. COUNTY BONDS— Tax valuation, personal \$730,037

PLUMAS COUNTY.— { H. C. FLOURNOY, Clerk. W. S. DEAN, Treasurer.

County seat is Quincy City. LOANS— When Due. COUNTY BONDS— Bonded debt Jan. 1, 1898. \$38,000

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. CITY BONDS (gold)— Tax valuation 1897... \$2,897,455

RIVERSIDE.—C. R. SLIBBENS, City Clerk.

This city is the county seat of Riverside County. Bonded debt May 1, '98. \$133,500

SACRAMENTO.—A. L. FROST, Treasurer.

This city is the county seat of Sacramento County. The original debt was a little less than \$1,600,000, being four series of 6 per cent bonds, issued in 1858, and falling due in 1888, 1893, 1898 and 1903.

Table with 2 columns: Description and Value. Includes Assessed valuation '97, Tax rate, Population in 1890, etc.

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, were declared invalid on May 10 by the Superior Court of Sacramento County.

LOANS— When Due. REFUNDING BONDS— County has no floating debt. Tax valuation, real... \$27,19,520

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. COURT HOUSE BONDS— Tax valuation, pers'l... \$982,570

TAX FREE.—Bonds held outside of the county are tax exempt.

SAN BERNARDINO.—San Bernardino County.

Total debt (last returns). \$188,000 Assessed val'ation '96. \$17,638,489

SAN DIEGO.— { D. C. REED, Mayor. T. J. DOWELL, Treasurer.

This is the county seat of San Diego County. LOANS— When Due. REFUNDING BONDS— Total debt Sept. 1, 1898 \$300,000

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. FUNDING BONDS— Sinking fund... \$5,650

INTEREST is payable at San Diego.

OPTIONAL.—All bonds are subject to call on forty days notice.

SAN DIEGO COUNTY, CORONADO SCHOOL DISTRICT—

LOANS— When Due. COUNTY BONDS— Tax valuation 1897... \$8,710,933

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.

Table with columns: LOANS—When Due. CITY HALL BONDS—6g., J&J, \$38,500, g. July 1, 1899. JUDGMENT BONDS—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.

PAR VALUE OF BONDS—Bonds are in denominations of \$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:

Table with columns: Total bonded debt, Sinking funds, Net debt. Rows for Sept. 19, '98, July 1, '97, July 1, '96, July 1, '95.

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 in September, 1898.

Table listing property items: Park reservations and public squares, Fire department, lots and improvements, City halls, county jails, hospitals, almshouses, House of Correction, Industrial School, lots and improvements, Cemetery reservation, Sundry lots, Channel-Street lots from Ninth to Eighteenth streets, School lots, improvements, libraries, furniture, &c.

ASSESSED VALUATION.—The following table gives the assessed valuation of real estate and personal property and the tax rate.

Table with columns: Years, Real, Personal, Total, Total Tax Rate per \$1,000. Rows from 1898-'99 to 1861-'62.

The tax rate for city and county purposes for 1898-99 was \$13.18 and for State purposes \$4.88 per \$1,000 of valuation.

The amount of taxes levied in 1898-99 for city and county purposes (exclusive of railroads assessed by the State Board of Equalization, \$189,454) was \$4,643,894; for State purposes was \$1,719,439; total amount of taxes, \$6,363,333. The estimated revenue for city and county purposes from other sources than taxation was \$1,443,515.

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.

Table with columns: LOANS—When Due. WATER WORKS—6s, J&J, \$228,000, Jan. 1, 1902. Interest payable in Winchester.

SAN JOAQUIN CO.—{OTTO GRUNSKY, Clerk. A. G. KEAGLE, Auditor.

County seat is Stockton.

Table with columns: LOANS—When Due. COURT HOUSE BONDS—4s, J&J, \$114,000, July 1, 1907. HOSPITAL BONDS—5s, J&J, \$38,000, Jan. 1, 1913. JAIL BONDS—5s, J&J, \$31,000, July 1, 1911.

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.

Table with columns: LOANS—When Due. BRIDGE BONDS—5g., Jan., \$6,000, g. \$750 yearly. CITY HALL BONDS—5g., Jan., \$60,000, g. \$7,500 yearly. HIGH SCHOOL BONDS—4 1/2, J&D, \$73,125, 1899-1937 (\$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.

Table with columns: LOANS—When Due. COUNTY BONDS—6s, F&A, \$13,500, 1902. 6s, J&J, 50,000, 1905. 5s, F&A, 20,000, 1902. 5s, M&S, 20,000, 1911. ROAD BONDS—8s, J&J, \$30,000, 1902. Total debt June 1, 1898, \$105,000.

SAN MATEO CO.—{J. F. JOHNSTON, Clerk. GEO. BARKER, Auditor.

County seat is Redwood City.

Table with columns: LOANS—When Due. REFUNDING BONDS—4 1/2s, annually, \$48,000, 1903. Interest payable at Redwood City. Total debt Jan. 1, 1898, \$48,000. Sinking fund, 750. Net debt Jan. 1, 1898, 47,350. Tax valuation, real, 11,757,642.

SANTA ANA.—EDWARD TEDFORD, Clerk.

This city is the county seat of Orange County.

Table with columns: LOANS—When Due. SEWER BONDS—4 1/2s, g., \$65,000. WATER BONDS—\$39,000. Assessed valuation '97, \$2,251,000. Assessment about 2/3 actual value. Tax rate (per \$1,000) 1897, \$25.00. Population in 1890 was 3,628. Population in 1898 (est.) 5,300.

SANTA BARBARA.—F. J. MCGUIRE, Treas.

Santa Barbara is in Santa Barbara County.

Table with columns: LOANS—When Due. BOULEVARD BONDS—5s, Mar., \$49,386, Mar. 25, 1899 (part due yearly) to Mar. 25, 1912. Total valuation 1898-9, 4,290,536. Assessment is 3/5 actual value. Total tax (per \$1,000) '98, \$39.50. Population in 1890 was 5,864. Population in 1898 (est.) 9,000. Sinking fund, 12,970.

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.

Table with columns: Total debt Dec. 1, '97, \$22,668. Equal. valuat'n, real, 10,384,375. Equal. valuat'n, pers'n'l, 1,186,820. Equal. valuat'n, Rail'r's, 660,350. Total valuation 1897, \$12,231,545. Tot. tax (per \$1,000) '97, \$19.50. Population in 1890 was 15,754. Population in 1880 was 9,513.

SANTA CLARA CO.—{JOS. A. LOTZ, Treas. H. A. PFISTER, Clerk.

County seat is San Jose.

Table with columns: LOANS—When Due. REFUNDING BONDS. 4 1/2s, A&O, \$23,000, Apr. 13, 1905. 4 1/2s, J&J, 36,000, July 1, 1910. 4s, F&A, 30,000, Aug. 19, 1905. 4s, A&O, 23,000, Oct. 23, 1905. Total debt Aug. 1, '98, \$112,000. Tax valuation, real, 44,780,190.

INTEREST is payable at County Treasurer's office.

TAX RATE inside cities and incorporated towns is \$10.30; and \$13.80 in the country, in cluding road tax.

OPTIONAL.—All bonds are subject to call.

SCHOOL DISTRICT'S DEBT on Aug. 1, 1898:

Table with columns: 8s, Jan., \$2,000, Jan. 1, 1902. 7 1/2s, July, 600, July 1, 1903. 7s, var., 49,000, 1900 to 1907. 6s, var., \$34,300, 1902 to 1918. Total debt Aug. 1, 1898, \$85,900.

SANTA CRUZ.—F. W. LUCAS, Treasurer.

This city is in Santa Cruz County. The city has been in litigation over its refunding bonds, which it refused to pay, claiming error in issue, fraud, and various other points, but on Sept. 28, 1898, the United States Circuit Court declared the bonds valid.

Table with columns: LOANS—When Due. REFUNDING BONDS—(GOLD)—5s, Apr., \$258,000, Apr. 15, '99-'28 (\$9,000 due yearly). 5s, Apr., \$60,000. Interest payable at Santa Cruz. Total debt (last returns) \$360,000. Water debt (included), \$320,000. Tax valuation, real, 3,496,114. Tax valuation, personal, 411,290. Total valuation 1893, 3,907,404. Assessment about 1/2 actual value. Total tax per (\$1,000) \$28.75. Population in 1890 was 5,596.

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.

Table with columns: LOANS—When Due. REFUNDING BONDS—4 1/2s, J&D, \$100,000, 1905. Subject to call. SCHOOL DIST. BONDS—6s, 7s, 8s, Jan., \$76,900. Total debt Feb. 1, 1898, \$176,900. School Dist. debt (incl.) 76,900. Tax valuation, real, \$10,627,290. Tax valuat'n, personal, \$1,105,070. Tax valuation, railr'ds, 590,056. Total valuation 1897, 12,322,416. Equalized valuat'n '98, 10,078,530. Assessment about 1/2 actual value. Tax valuation 1892, \$13,000,000. State & co. tax (p. \$1,000) '98, \$20.00. Population 1890 was 19,270. Population 1898 (local est.) 21,250.

INTEREST is payable at Santa Cruz. Bonds are owned by the State.

TAX FREE.—All bonds issued by this county are tax exempt.

SANTA MONICA.—{R. F. JONES, Mayor. C. S. DALE, Clerk.

Town in Los Angeles County.

Table with columns: LOANS—When Due. SEWER BONDS—6s, M&S, \$29,000, 1899 to 1927 (\$1,000 due yearly on Sept. 1). Total debt Sept. 15, 1897, \$30,000. Tax valuation 1897, \$1,799,545. Real valuation (est.), 3,500,000. Total tax (per \$1,000) '97, \$17.80. Population in 1890 was 1,627. Population in 1896 was 2,928.

SANTA ROSA.—{J. W. JESSE, Mayor. C. L. MOBLEY, City Clerk.

This city is in Sonoma County.

Table with columns: LOANS—When Due. WATER BONDS—4s, Dec., \$148,500, g. Dec. '98 to '33 (\$4,125 due yearly). Total debt Jan. 1, 1898, \$148,500. Sinking fund, 2,017. Net debt Jan. 1, 1898, \$146,483. Tax valuation 1898, 3,737,055. Assessment about 1/2 actual value. Total tax (per \$1,000) '97, \$23.30. Population in '97, 8,000 to 10,000. 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, 1893...\$47,000 Population 1897 (local est.)...17,000

**SIERRA COUNTY.**—{ A. J. MEROUX, Clerk.  
 { W. I. REDDING, Treasurer.  
 County seat is Downieville.  
**LOANS—** When Due. Equal valuation, railr'ds \$44,611  
**FUNDED DEBT BONDS—** Total valuation 1897...1,233,152  
 7s, M&N, \$10,800...1903 Equalized valuat'n '98 1,411,310  
 Total debt Jan. 1, 1898...\$10,800 State & Co. tax (per \$1,000)...\$32.00  
 Equal valuation, real...1,017,625 Population in 1890 was...5,051  
 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, railr'ds 1,453,181  
 6s, J&J, \$48,700...Jan. 1, 1904 Total valuation 1897...8,383,175  
 6s, J&J, 17,000...June 1, 1910 Equalized valuat'n '98 6,962,132  
 Bonds are subject to call. Assessment about 1/2 actual value.  
 Total debt July 1, 1898...\$65,700 Total tax (per \$1,000)...\$15.00  
 Equal valuation, real...5,688,342 Population 1890 was...12,163  
**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  
**RAILROAD BONDS—** Total valuation 1897...15,055,040  
 5s, J&J, \$7,000...July 15, 1903 Assessment about 3/4 actual value.  
 Subject to call on 30 days' notice. Total tax (per \$1,000) 1898...\$15.00  
 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 CO.**—{ S. B. FULTON, Clerk.  
 { E. F. WOODWARD, Treasurer  
 County seat is Santa Rosa.  
**LOANS—** When Due. Equal valuation, pers'l \$2,560,152  
**RAILROAD BONDS—** Tax valuation, railr'ds 1,756,656  
 4 1/2s, A&O, \$143,000...April, 1906 Total valuation 1897...24,309,248  
 Subject to call at any time. Assessment about 3/4 actual value.  
 Bonds are exempt from taxation. State & Co. tax (per \$1,000) \$15.00  
 Total debt Jan. 1, 1897...\$143,000 Population in 1890 was...32,721  
 Equal valuation, real...19,992,540 Population in 1897 (est.)...37,500

**STANISLAUS CO.**—{ A. S. DINGLEY, Clerk.  
 { C. A. POST, Auditor.  
 County seat is Modesto.  
**LOANS—** When Due. Total debt Dec. 1, 1897...\$32,800  
**COUNTY BONDS—** Equalized valuat'n, real 9,130,405  
 6s, J&J, \$11,000...May 10, 1903 Equal valuation, pers'l 1,511,603  
 Subject to call. Equal valuation, railr'ds 1,032,400  
 Interest is payable at Modesto. Total valuation 1897...11,730,410  
 Bonded debt Dec. 1, 1897...\$10,000 State & Co. tax (per \$1,000)...\$17.70  
 Floating debt...21,800 Population in 1890 was...10,040

**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...\$223,000  
 6s, J&J, \$80,000 July 1, '99 to '03 Total valuation 1893...12,600,221  
 (\$19,000 due yearly July 1.) Assessment about 1/2 actual value.  
 Sewer & Improv't Bonds of 1890— Total tax (per \$1,000) 1893...\$29.05  
 5s, M&S, \$143,000.. Sept. 10, 1898 Population in 1890 was...14,424  
 (\$11,750 yearly) to Sept. 10, 1910 Population in 1898 (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. MCPHTRIDGE, Auditor.  
 County seat is Yuba City.  
**LOANS—** When Due. Tax valuation, railr's...\$312,877  
**ROAD BONDS—** Total valuation 1897...5,741,582  
 6s, J&J, \$11,000...1903 Equalized valuation '98 5,723,623  
 Bonded debt July 1, 1897...\$11,000 State & co. tax (per M.) '98...\$15.00  
 Tax valuation, real...4,936,080 Population in 1890 was...5,460  
 Tax valuation, personal 532,625

**TEHAMA CO.**—{ WM. A. FISH, Clerk.  
 { H. C. SWAIN, Treasurer.  
 County seat is Red Bluff.  
**LOANS—** When Due. Total valuation 1897...\$10,339,274  
**FUNDING BONDS—** Equalized valuat'n '98 9,688,063  
 4s, Jan. 2, \$50,000...Jan. 2, 1916 Assess'ent about 7-10 actual value.  
 Total debt Jan. 1, 1893...\$50,000 State & co. tax (per M.) '97...\$16.00  
 Sinking fund...5,000 Population in 1890 was...9,916  
 Net debt Jan. 1, 1893...45,000 Population in 1895 (est.)...10,000  
 Tax valuation, real...7,874,176  
**\* 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 \$253,605  
**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, Pres. Board of Trus ees.  
 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 1897...1,472,906  
**BONDS—** Tax rate (per \$1,000) 1897...\$24.00  
 6s, Jan. 1, \$500,000...1902 Assessment is 1/2 actual value.  
 (\$50,000 due yearly) to 1911 Population 1890 was...2,697  
 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...\$1,677,895  
**REDEMPTION BONDS—** Tax valuation, personal 309,390  
 5s, April, \$29,600...Apr. 1, 1899 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, \$175,000...1899 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, \$4,000...1899-1902 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...\$2,233,454  
**BUILD'G, WATER & SEWER—** City tax (per \$1,000) '97...\$10.00  
 5s, July, \$84,500...1899 to 1913 Population in 1890 was...3,069  
 (\$6,500 due yearly on July 1.) Population in 1880 was...2,257  
 Total debt Sept. 1, 1898...\$84,508 Population in 1897 (est.)...4,500

**YOLO COUNTY.**—{ G. L. DUNCAN, Clerk.  
 { W. L. WOOD, Treasurer.  
 County seat is Woodland.  
**LOANS—** When Due. Tax valuation, real...\$1,774,115  
**SCHOOL BONDS—** Tax valuat'n, personal 1,493,490  
 7s, ann., \$8,550...1900-1901 Tax valuation, railr's. 1,008,980  
 Floating debt...\$4,400 Total valuation 1897...17,241,985  
 Total debt Feb. 1, 1898 12,950 Equalized valuat'n '98,14,799,725  
 Sinking fund...2,150 Total tax (per \$1,000) 1898...\$14.00  
 Net debt Feb. 1, '98...10,800 Population in 1890 was...12,684  
 Cash on hand Feb., '93. 58,516

**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 are tax exempt.  
**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.

**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, audited accounts and issued warrants, payable out of the general fund. Of this class of warrants about \$653,500 were outstanding on Sept. 1, 1898, for the redemption of which ample funds are on hand, as taxes are being collected the same as usual; the Legislature was convened in special session September, 1898, to provide for the warrants. In addition to these warrants there are outstanding about \$35,000 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:

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.

<b>LOANS—</b> ELECTRIC LIGHT BONDS— ..... \$10,000..... <b>FUNDING BONDS—</b> 6s, ..... \$90,000g. Apr., 1917 <b>REFUNDING BONDS—</b> 6s, M&S, \$23,000.....Sept. 1, 1910 6s, M&S, 6,000.....Sept. 5, 1902 6s, ..... 50,000.....Nov. 2, 1911 <b>STREET BONDS—</b> ..... 23,611.....	<b>WATER BONDS—</b> 5g, J&J, \$300,000 g. Jan. 1, 1925 Bonded debt July 1, '98. \$184,050 Street bonds (addit'l)..... 23,000 Water bonds (addit'l)..... 300,000 Total valuation 1894.....2,856,692 Tax valuation about 1/2 actual val. Population in 1890 was.....6,134 Population in 1895 (est.).....10,000
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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.—JACOB SHADE, Treasurer.

Oregon City is the county seat. County has no bonded debt. Floating debt Apr. 1, '98. \$147,481	Assessed valuation 1897.5,028,181
Cash and other assets..... 63,931	Tax rate (per \$1,000) '97.. \$26.50
Net debt Apr. 1, '98. 83,550	Population in 1890 was.....15,233
	Population in 1898 (est.).....27,000

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.....555,006	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

JACKSON CO.—GUS NEWBURY, Clerk.

Jacksonville is the county seat. Total debt Aug., 1898.....\$98,293	State & Co. tax (per M) '98.\$20.75
Assessed valuation '98.\$4,700,000	Population in 1890 was.....11,455
Assessment about 1/2 actual value.	

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 1/2 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. <b>LOANS—</b> LIGHT & WATER BONDS— 6s, ..... \$10,000.....1917 Bonded debt Mar. 1, '98.. \$10,000	Tax valuation 1897.....\$128,500 Assessment about 1/2 actual value. City & sch. tax (per M.) '97.\$10.00 Population in 1898 (est.).....550
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LAKE COUNTY.—W. A. MASSINGILL, Cle.k.

County seat is Lakeview. County has no bonded debt. Floating debt Apr. 1, '96.. \$42,034	County tax (per \$1,000).....\$8.50
Equalized valuation '97.1,325,699	Average school tax..... 4.00
Assessment about 1/2 actual value.	Population in 1897 (est.).....2,300
State tax (per \$1,000).....\$5.50	Population in 1890 was.....2,604
	Population in 1880 was.....2,804

MEDFORD.—

Medford is located in Jackson County. <b>LOANS—</b> WATER BONDS. 7s, J&J, \$20,000.....Sept. 1, 1900 Interest payable in New York. Bonded debt.....\$20,000 Floating debt (about)..... 18,000	Total debt Apr. 1, 1896. \$38,000 Tax valuation 1894..... 300,000 Assessment about 2/5 actual value. Total tax (per \$1,000).....\$40.00 Population 1890 was.....1,196 Population 1894 (est.).....2,200
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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. Float'g debt July 1, '98.....\$516,622	Assessed valuat'n '97.\$43,814,994
Sinking fund..... 43,805	State & Co. tax (per M.)'97. 15.50
Net debt July 1, 1898.... 472,817	Population in 1890 was..... 74,884
	Population in 1898 (est.)...100,000

OREGON CITY. { E. S. CAUFIELD, Mayor.  
THOMAS F. RYAN, Recorder.

This city is situated in Clackamas Co. <b>LOANS—</b> CITY BONDS— 6s, g., M&N, \$30,000g. May 1, 1901 5s, g., M&N, 20,000g. May 1, 1904 <b>WATER-WORKS BONDS—</b> 6s, g., J&J, \$10,000g. Jan. 1, 1904 Bonded debt Apr. 1, 1898.\$60,000 Floating debt..... 4,600	Total debt Apr. 1, 1898.. \$64,600 Tax valuation, real..... 867,000 Tax valuation, personal. 280,000 Total valuation 1897.....1,147,000 Assessment is 1/2 actual value. Total tax (per \$1,000).....\$38.00 Population in 1890 was.....*3,062 Population in 1880 was.....1,263
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\*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 Apr. 1, 1898. \$74,093	Assessed valuation '97.\$4,119,039
Cash and other assets..... 67,089	Total tax (per \$1,000) '97...\$16.00
Net debt Apr. 1, 1898..... 7,004	Population in 1897 was....15,233

PORTLAND.—{ W. S. MASON, 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.

<b>LOANS—</b> BOULEVARD BONDS— 6s, J&D, \$50,000.....June 1, 1921 <b>BRIDGE BONDS—</b> 5s, J&J, \$500,000.....Jan. 1, 1922 6s, A&O, 200,000.....Apr. 1, 1925 <b>CITY HALL BONDS—</b> 5s, J&J, \$175,000.....Jan. 1, 1920 5s, J&J, 500,000.....Jan. & July 1922 <b>FERRY BONDS—</b> 5s, J&J, \$50,000.....Apr. 1, 1923 <b>GENERAL BONDS—</b> 6s, F&A, \$10,000.....Aug. 1, 1910 6s, J&D, 40,000.....June 1, 1921 6s, M&N, 56,500.....May 1, 1901	<b>LOANS—</b> IMPROVEMENT BONDS— 6s, Var., \$31,969.....1905 6s, Var., 58,601.....1906 6s, Var., 38,251.....1907 6s, ..... 10,955.....Apr. 1, 1908 <b>LIGHT BONDS—</b> 6s, M&N, \$50,000.....May 1, 1921 <b>PARK BONDS—</b> 6s, J&J, \$50,000.....June 1, 1921 <b>WATER BONDS—</b> 6s, M&N, \$250,000.....May 1, 1921 5s, J&J, \$700,000.....Jan. 1, 1917 5s, J&J, *2,200,000.....July 1, 1923
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\* 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 Sept. 1, 1898, was \$4,960,322, including the water debt of \$3,150,000; floating debt, Jan. 1, 1898 (warrants) \$356,385.

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.

<b>LOANS—</b> RIVER IMP. BONDS (gold)— 5s, J&J, \$350,000.....Jan. 1, 1922 Interest is payable at Portland. Total debt Sept. 1, 1898.\$350,000	Tax valuat'n '97 (abt.)\$53,500,000 Assessm't 35 to 40 p. c. act'l value. City tax (per \$1,000) 1897.. \$1.00 Total tax (per \$1,000)..... \$26.00 Population 1898 (est.)..... 93,000
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SALEM.—This city is in Marion County.

<b>LOANS—</b> FUNDING BONDS (gold)— ..... semi-an., \$60,000.....1914 <b>STREET IMPROVEMENT BONDS—</b> 6s, ..... \$6,181..... Bonded debt Aug., 1898..\$149,000	Floating debt April, 1896 \$34,160 Total debt Apr., 1896.... 183,160 Tax valuation 1897.....1,927,320 Total tax (per \$1,000) '97.. \$32.00 Population in 1890 was.... 10,000 Population 1898 (est.)..... 12,000
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THE DALLES.—The Dalles is in Wasco County.

<b>LOANS—</b> WATER BONDS—(Gold)— 6s, ..... \$100,000.....1900-1915 (\$25,000 due every 5 yrs. in Mar.) Total debt Sept. 1, 1896.\$160,000	Water debt (included)... \$100,000 Tax valuation 1894.....1,152,344 Real valuation.....3,500,000 Population in 1890 was.....3,029 Population in 1895 (est.).....3,500
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UMATILLA COUNTY.—County seat is Pendleton.

County has no bonded debt. Floating debt Jan. 1, '98. \$185,000	Average tax rate (per M)'97\$19.42
Tax valuation 1897.....6,200,000	Population in 1890 was.....13,381
	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.

<b>LOANS</b> NAME AND PURPOSE. Funding, April 1, 1890.....	Interest. P.Ct. Payable. 3 1/2	Principal. When Due. Apr. 1, 1905	Outstand'g. \$250,000
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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 July 1, 1898, was \$250,000. On July 1, 1898, the floating debt was \$1,563,273.

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.

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. The tax rate (per \$1,000) for 1898 was \$5.00, including \$2.60 for school purposes.

Table with columns: Years, Assessment, Years, Assessment. Rows: 1897, 1896, 1895, 1894, 1893, 1892, 1891.

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.

Table with columns: Year, Population. Rows: 1898 (est.), 1892.

CITIES, COUNTIES AND TOWNS IN THE STATE OF WASHINGTON.

ADAMS COUNTY.—WM. O. LEWIS, Auditor.

Table for Adams County: Loans, Court House Bonds, Tax valuation, personal, railroads, State & Co. tax, Population in 1892, 1890, 1896 (est.).

ANACORTES.—T. B. CHILDS, Treasurer.

Table for Anacortes: Loans, Warrants outstanding, Total debt, Tax valuation.

ASOTIN COUNTY.—ELMER WALDRIP, Treas.

Table for Asotin: Loans, Funding Bonds, Net debt, Tax valuation, personal, State & Co. tax, Population in 1890, 1898 (estm'td).

BALLARD.—F. M. DE MOSS, Treasurer.

Table for Ballard: Loans, Water and Light Bonds, Tax valuation, Real valuation, Population in 1890, 1894 (est.).

CHEHALIS COUNTY.—{ C. W. WILSON, Treas. { J. A. SELLS, Auditor.

Table for Chehalis: Loans, Funding Bonds, Tax valuation, personal, railroads, Total tax, Population in 1892, 1890, 1897 (est.).

CLALLAM CO.—THOS. T. ALDWELL, Auditor.

Table for Clallam: Loans, Funding Bonds, Road Bonds, Cash on hand, Net debt, Tax valuation, personal, Total valuation, Assessment, Co. tax rate, Population in 1890, 1880, 1895 (est.).

CLARKE CO.—A. J. COOK, County Auditor.

Table for Clarke: Loans, Court House Bonds, Funding Bonds, Cash on hand, Net debt, Tax valuation, personal, Total valuation, Assessment, State & co. tax, Population in 1892, 1890, 1880, 1897 about.

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.

Table for Colfax: Loans, Municipal Purposes, Water Works, Bonded debt, Floating debt, Total debt, Tax valuation, personal, State & co. tax, Population in 1892, 1890, 1880.

COLUMBIA CO.—D. HARPER, C. Auditor.

Table for Columbia: Loans, Bonded debt, Floating debt, Total debt, Tax valuation, personal, State & co. tax, Population in 1892, 1890, 1880.

COWLITZ CO.—WALTER S. LYSONS, Auditor.

Table for Cowlitz: Loans, County Bonds, Bonded debt, Floating debt, Total debt, Cash on hand, Net debt, Tax valuation, personal, State & co. tax, Population in 1892, 1890, 1880.

DOUGLAS CO.—WALTER MANN, Auditor.

Table for Douglas: Loans, Funding Bonds, Bonded debt, Floating debt, Total debt, Cash on hand, Net debt, Tax valuation, personal, State & Co. tax, Population in 1890, 1895 (estm'td).

EVERETT.—J. A. FALCONER, Mayor.

Table for Everett: Loans, Bonded debt, Floating debt, Total debt, Tax valuation, Assessment about 1/2 actual value, Total tax, Population in 1897 about.

FAIR HAVEN.—J. W. CLARK, Mayor.

Table for Fair Haven: Loans, Municipal Bonds, Int. payable at Chase Nat. B'k, Bonded debt, Floating debt, Total debt, Taxes, etc., Net debt, Total valuation, Assessment about 1/3 actual value, Total tax rate, Population in 1890, 1896 about.

GARFIELD CO.—J. A. STRAIN, Auditor.

Table for Garfield: Loans, County has no bonded debt, Floating debt, Cash on hand, Tax valuation, personal, Tax valuation, railroads, Total valuation, State & co. tax, Population in 1892, 1890, 1897 about.

ISLAND CO.—A. H. WANAMAKER, Co. Auditor.

Table for Island: Loans, Court House, Bonded debt, Floating debt, Total debt, Cash on hand, Net debt, Tax valuation, personal, Tax valuation, railroads, Total valuation, Assessment same as actual value, Total tax, Population in 1892, 1890, 1898 (est.).

JEFFERSON CO.—M. M. SMITH, Auditor.

Table for Jefferson: Loans, Court House & Road, Bonded debt, Floating debt, Total debt, Cash on hand, Net debt, Equal'd valuation, Equal'd valuation, RR., Total valuation, State and County tax, Population in 1892 (est.), 1890, 1880.

KING COUNTY.—CHAS. F. WHITTLESEY, Treas.

Table for King: Loans, Court House Bonds, Subject to call after July 1, 1909, Funding Bonds, Subject to call after Mar. 1, 1909, Bonded debt, Floating debt, Total debt, Cash on hand, Net debt, Equal'd valuation, Net debt, Tax valuation, personal, Tax valuation, railroad, Equal'd valuation, Assessment is about 2/3 actual val., State & co. tax, Population in 1892, 1890, 1880, 1898 (est.).

KITSAP CO.—C. W. CLAUSEN, Auditor.

Table for Kitsap: Loans, County has no bonded debt, Floating debt, Cash on hand, Tax valuation, personal, Total valuation, State & co. tax, Population in 1892, 1896.

KITTITAS CO.—C. H. FLUMMERFELT, Treas.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for Kittitas County.

KLICKITAT CO.—H. C. PHILLIPS, Auditor.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for Klickitat County.

LEWIS COUNTY.—ALBERT SCHOOLEY, Aud'r.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for Lewis County.

LINCOLN CO.—J. M. GUNNING, Auditor.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for Lincoln County.

MASON CO.—A. W. TREDSON, Treasurer.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for Mason County.

NEW WHATCOM.—J. P. WEISENBURGER, Mayor.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for New Whatcom County.

NORTH YAKIMA.—H. B. DOUST, Clerk.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for North Yakima County.

OKANOGAN CO.—J. R. WALLACE, Auditor.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for Okanogan County.

OLYMPIA.—F. G. BLAKE, Treasurer.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for Olympia County.

PACIFIC CO.—A. P. LEONARD, Auditor.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for Pacific County.

PIERCE CO.—W. D. C. SPIKE, Auditor.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for Pierce County.

Table with columns for Floating debt, Total debt July 1, 1898, Tax valuation, and various financial figures.

PORT ANGELES.—J. A. SMITH, City Clerk.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for Port Angeles.

PORT TOWNSEND.—D. H. HILL, Mayor.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for Port Townsend.

SAN JUAN CO.—A. H. SLITER, Auditor.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for San Juan County.

SEATTLE.—T. J. HUMES, Mayor.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for Seattle.

ASSESSED VALUATION.—The city's assessed valuation (about 60 per cent of actual value) and total tax rate has been as follows.

Table showing assessed valuation and tax rate for Seattle from 1897 to 1899.

POPULATION.—The population in 1890 was 42,837; in 1880 was 3,533; in 1898 (estimated) 75,000.

Table showing population figures for Seattle School District No. 1.

SKAGIT COUNTY.—OSCAR BALL, Treasurer.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for Skagit County.

SNOHOMISH CO.—T. E. HEADLEE, Auditor.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for Snohomish County.

SPOKANE.—GEO. A. LIEBES, Comptroller.

Table with columns for County seat, Loans, Funding Bonds, and various financial figures for Spokane County.

INTEREST and principal of the bonds are payable in gold at the office of the United States Mortgage & Trust Co., New York.

**SPOKANE CO.—W. P. GRUBBE, Auditor.**

County seat is Spokane.

LOANS—	When Due.	Floating debt.....	\$231,874
COURT HOUSE & JAIL BONDS—93		Total debt July 1, '98..	714,874
6s, Nov., g., \$250,000	Nov. 1, 1913	Cash on hand.....	15,806
FUNDING BONDS—1892-3—		Total valuation 1898..	21,790,650
6s, Jan., g., \$183,000	Jan. 1, 1912	Assessment is $\frac{2}{3}$ actual value.	
6s, Nov., g., 50,000	Nov. 1, 1913	State & co. tax (per M.) '97	\$25,636
Bonded debt July 1, '98..		Population in 1890 was.....	37,487
		Population in 1897 (est.)....	42,600

\*Of the cash on hand noted above \$53,207 is held in suspended banks.

**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. Instead of re-building in Sprague the new shops were located at Spokane.

LOANS—	When Due.	Total debt Sept. 1, 1897..	\$47,000
ELECTRIC-LIGHT AND WATER—		Total valuation 1895.....	507,683
6s, J&J, \$35,000	July 1, 1912	Total valuation 1896.....	243,234
Bonded debt Sept. 1, 1897		Total tax 1896 (per \$1,000)	\$32.66
Water debt (included)....		Population in 1890 was.....	1,689
Floating debt.....		Population in 1896 (est.)....	1,600

INTEREST is payable at Denver, Col.

**STEVENS CO.—JOHN L. METCALFE, Auditor.**

County seat is Colville.

LOANS—	When Due.	Tax valuation, real.....	\$1,224,076
CURRENT EXP. AND FUNDING—		Tax valuation, personal	681,463
6s, \$55,000	20 years	Tax valuation, railr'ds.	658,108
Bonded debt July 1, 1898		Total valuation 1897..	2,563,647
Floating debt.....		State and county tax (per	
Total debt July 1, 1898..		\$1,000) 1897 (abt.).....	\$22.00
Cash on hand.....		Population in 1895 (est.)....	6,000
Net debt July 1, 1898.....		Population in 1890 was.....	4,341

**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. Litigation is still in progress.

LOANS—	When Due.	LOCAL IMPROVEMENT BONDS—	When Due.
BRIDGE BONDS—		8s, Oct. 4, \$18,000	Oct. 4, 1900
5g., J&D, \$100,000	g. June 1, 1913	(Payable $\frac{1}{2}$ yearly.)	
CITY HALL BONDS—		WATER AND LIGHT BONDS—	
6g., A&O, \$200,000	g. Apr. 15, 1911	5g., J&D, \$2,080,000	g. June 1, 1913
FUNDING BONDS—			
6g., A&O, \$350,000	g. Apr. 15, 1911		

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.

	Sept. 1, '97.	Feb. 1, '97.	July 1, '96.	Nov. 1, '95.
Bonded debt.....	\$2,730,000	\$2,730,000	\$2,730,000	\$2,730,000
Floating debt.....	870,601	356,000	761,246	902,622
Total debt.....	\$3,600,601	\$3,086,000	\$3,491,246	\$3,632,622
Sinking fund assets..	21,406	21,414	21,414	21,404
Net debt.....	\$3,579,195	\$3,064,586	\$3,469,832	\$3,611,218
Water debt (included in total).....	\$2,080,000	\$2,080,000	\$2,080,000	\$2,080,000

\*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:

Years.	Real.	Personal.	Total.	City Tax Per \$1,000
1897.....	\$24,209,775	\$2,490,658	\$26,700,433	\$11.00
1896.....	24,052,086	2,453,145	26,505,231	11.00
1895.....	22,849,490	3,603,322	26,452,812	13.50
1894.....	36,693,986			5.00
1893.....	37,553,445	4,070,030	41,623,475	10.00

The total 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 1,098. According to local estimate the population for 1895 was 52,000.

**TACOMA SCHOOL DISTRICT No. 10.—G. F. WHITTY, Secretary.**

LOANS—	When Due.	Bond. debt July 1, 1893.	\$310,000
BUILDING BONDS—GOLD:		Floating debt.....	100,970
6s, \$100,000	Feb. 1, 1900	Total debt July 1, 1893..	410,970
6s, F&A, 86,000	Aug. 1, 1911	Tax valuation 1898.....	23,501,494
FUNDING BONDS—GOLD:		Tax rate (per \$1,000) '98	2.00
6s, F&A, 64,000	Aug. 1, 1911		
6s, \$60,000	Oct. 1, 1913		

**THURSTON CO.—R. A. GRAHAM, Auditor.**

County seat is Olympia.

LOANS—	When Due.	Bonded debt July 1, '98.	\$225,000
COURT HOUSE BONDS—		Floating debt.....	120,902
6-04s, \$30,000	Nov. 1, 1911	Total debt July 1, '98..	345,932
Subject to call after 1901.		Cash in sinking fund...	16,376
6s, \$20,000	Sept. 1, 1912	Net debt July 1, 1898..	329,556
Subject to call after 1902.		Tax valuation, real....	4,761,316
5s, April, \$100,000	Apr. 1, 1911	Tax valuation, personal	776,390
Subject to call after 1901.		Total valuation, railr'ds	628,035
FUNDING BONDS—		Total valuation, 1897..	6,165,741
6s, \$75,000	May 1, 1909	Tax valuation 95% of actual value.	
Subject to call after May 1, 1904		Population in 1892 was.....	11,080
Interest payable in N. Y. City and Olympia.		Population in 1890 was.....	9,675
		Population in 1898 (est.)....	12,500

**VANCOUVER.—**This city is situated in Clark County.

LOANS—	When Due.	Cash assets.....	\$2,500
GOLD BONDS—		Net debt Feb. 1, 1898...	72,500
6s, M&S, \$55,000	Mar. 2, 1911	Tax valuation '97 about...	1,700,000
6s, \$20,000	1915	Population in 1890 was.....	3,545
Total debt Feb. 1, 1898..		Interest is payable in New York.	

Both principal and interest of these bonds is payable in gold.

**WALLA WALLA CO.—** { W. H. PAXSON, Treas.  
                              { G. A. MCGUIRE, And.

LOANS—	When Due.	Total debt.....	\$145,000
FUNDING BONDS—		Tax valuation, real.....	6,032,295
5s, Ann., \$80,000	1910	Tax valuation, personal	1,984,817
(Subject to call after 1900.)		Total valuation 1898.....	8,017,112
Interest payable at Walla Walla.		County tax (per M.) '98.....	\$11.00
Bonded debt Jan. 1, 1898..		Population in 1897 (est.)....	14,000
Floating debt.....		Population in 1890 was.....	12,224

**WHATCOM CO.—ALEX. VAN WYCK, Auditor.**

LOANS—	When Due.	Tax valuation, personal	\$1,197,413
FUNDING BONDS—		Tax valuation, railroads	717,577
5s, \$300,000	1910	Total valuation 1897..	8,216,568
Total debt July 1, 1897..		State & Co. tax (p. \$1,000) '96	\$14.40
Cash on hand.....		Population in 1892 was.....	16,565
Net debt July 1, 1897.....		Population in 1890 was.....	18,591

**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."

LOANS—	When Due.	Tax valuation, real...	\$7,350,675
FUNDING BONDS—		Tax valuation, personal	2,583,655
5s, g., Apr. 1, \$200,000	g. Apr. 1, '12	Tax valuation, railr'ds.	1,532,443
Optional aft. r. Apr. 1, 1902		Total valuation 1898.....	11,847,367
Interest payable in New York City.		Assessment is about $\frac{2}{3}$ actual val.	
Bonded debt July 1, '98..		Total tax rate (per M.) '97..	\$19.00
Floating debt.....		Population in 1898 (est.)....	30,000
Total debt July 1, 1898..		Population in 1890 was.....	19,109

**YAKIMA COUNTY.—A. B. FLINT, Auditor.**

LOANS—	When Due.	Total debt.....	\$236,542
COUNTY BONDS—1892.		Cash on hand.....	20,543
5 $\frac{1}{2}$ s, Sept., \$75,000	Sept. 1, 1912	Net debt Jan. 1, 1898.....	215,999
Subject to call after ten years.		Tax valuation, real.....	4,241,386
REDEMPTION BONDS—1888.		Tax valuation, personal	932,830
6s, J&J, \$80,000	Oct. 1, 1908	Tax valuation, railroads	1,045,728
Subject to call after ten years.		Total valuation 1897.....	6,269,944
Interest is payable in New York and San Francisco.		Assessment about $\frac{1}{3}$ actual value.	
Bonded debt Jan. 1, '98..		Total tax (per \$1,000) 1896	\$17.80
Floating debt.....		Population in 1890 was.....	4,429
		Population in 1897 (est.)....	12,000

**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 on the third Monday in January, and sessions are limited to sixty days.

HISTORY OF DEBT.—For history of State debt see STATE AND CITY SUPPLEMENT of April, 1894, page 150. The details of the debt are as given below.

LOANS—	NAME AND PURPOSE.	Interest—	Principal—
		P. Ct. Payable.	When Due. Outstand'g.
School bonds	Apr. 1, 1879....	5 J & J	Irredeemable \$380,000
do	Aug. 15, 1891....	4 J & J	Aug. 15, 1901 7,000
do	Sept. 1, 1891....	4 J & J	Sept. 1, 1901 20,000
do	Nov. 1, 1891....	4 J & J	Nov. 1, 1901 20,000
do	Sept. 30, 1893..	4 J & J	Sept. 30, 1903 10,000
do	Oct. 31, 1893..	4 J & J	Oct. 31, 1903 10,000
do	Apr. 1, 1895....	4 J & J	Apr. 1, 1915 38,000
do	Sept. 2, 1895..	4 J & J	Sept. 2, 1905 20,000
do	Oct. 31, 1895..	4 J & J	Oct. 31, 1905 20,000
do	Nov. 30, 1895..	4 J & J	Nov. 30, 1905 8,000
do	Apr. 7, 1897..	4 J & J	Apr. 7, 1917 11,764
do	June 21, 1897..	4 J & J	June 21, 1917 5,000
do	Aug. 1, 1897..	4 J & J	Aug. 1, 1907 25,000
do	Aug. 1, 1897..	4 J & J	Aug. 9, 1917 3,000
do	Sept. 1, 1897..	4 J & J	Sept. 1, 1917 1,000
do	Oct. 31, 1897..	4 J & J	Oct. 31, 1907 10,000
do	Nov. 30, 1897..	4 J & J	Nov. 30, 1907 3,000
do	Nov. 30, 1897..	4 J & J	Nov. 30, 1917 3,000
University bonds	May 1, 1889....	4 J & J	May 1, 1899 5,000
do	Aug. 1, 1889....	4 J & J	Aug. 1, 1899 5,000
do	Oct. 1, 1889....	4 J & J	Oct. 1, 1899 5,000
do	Feb. 28, 1890..	4 J & J	Feb. 28, 1900 10,000
do	June 11, 1890..	4 J & J	June 11, 1900 10,000
do	Nov. 11, 1890..	4 J & J	Nov. 11, 1900 3,000
do	1893.....	4 J & J	1903 4,000
do	1894.....	4 J & J	1904 2,000
do	Oct. 1, 1895..	4 J & J	Oct. 1, 1905 5,000
do	Apr. 1, 1896..	4 J & J	Apr. 1, 1906 3,000
do	May 7, 1897..	4 J & J	May 7, 1907 1,000
do	June 21, 1897..	4 J & J	June 21, 1907 1,000
State University fund, 1893-4.		4 J & J	1903-1904 11,000
do	do Mar. 30, '95	4 J & J	Mar. 30, 1905 3,000
do	do June 1, '95	4 J & J	June 1, 1905 5,000
do	do Oct. 1, '95	4 J & J	Oct. 1, 1905 1,000
do	do July 1, '96	4 J & J	July 1, 1906 2,000
do	do May 7, '97	4 J & J	May 7, 1907 1,000
do	do June 21, '97	4 J & J	June 21, 1907 600

\* These various bonds are all held by the State School Fund.  
 † These various 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.

	Jan. 1, '98.	Jan. 1, '97.	Jan. 1, '96.	Jan. 1, '95.
The total debt (exclusive of \$380,000 bond)	\$292,274	\$227,000	\$258,485	\$157,629
Cash in treasury	.....	134,746	.....	146,065
Net debt	.....	\$92,254	.....	\$11,564

**ASSESSED VALUATION.**—The following statement shows the assessed valuation of real and personal property in the State and the net proceeds of mines for the years indicated:

Years.	Real Estate.	Personal Property.	Net Proceeds of Mines.	Total Assessment.
1897	\$16,639,662	\$6,408,534	\$449,050	\$23,497,248
1896	16,932,837	6,173,296	332,334	23,106,134
1895	15,586,644	7,969,077	167,739	23,723,561
1894	16,754,871	6,873,849	181,294	23,628,720
1893	16,934,721	7,728,663	686,709	25,350,093
1885	17,062,944	9,400,344	939,336	27,402,624
1880	17,742,714	9,855,944	4,496,738	32,095,396
1875	15,502,392	13,737,472	17,003,869	46,243,733
1870	11,320,113	8,377,995	5,910,393	25,608,506
1865	.....	.....	3,286,672	21,984,947

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 &c. 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:

1890	.....45,761	1880	.....62,266	1870	.....42,491	1860	.....6,857
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CITIES, COUNTIES AND TOWNS

IN THE

STATE OF NEVADA.

**HUMBOLDT CO.**—J. J. HILL, Auditor.

The county seat is Winnemucca.

LOANS—	When Due.	Tax valuation, real
COURT HOUSE BONDS—		\$2,295,558
7s, J&J, \$52,000	Dec. 31, 1913	Tax valua., personal... 1,093,053
Subject to call after 3 years.		Total valuation 1897... 3,388,611
Bonded debt Jan. 1, 1898	\$52,000	Assessment about 70 actual value.
Floating debt	..... 12,975	Total tax (per \$1,000) '97... \$24.20
Total debt Jan. 1, 1898	..... 65,152	Population in 1890 was.....3,434
Cash in treasury	..... 96,979	Population in 1880 was.....3,480
		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—	When Due.	Tax valuation, real
RAILROAD BONDS—		\$996,168
6s, April, \$63,000	.....	Tax valuation, personal 310,234
(Subject to call.)		Total valuation 1897... 1,306,403
Floating debt	..... \$357	Total tax (per \$1,000) '97... \$22.20
Total debt Jan. 1, 1898	.....63,357	Population in 1890 was.....2,266
Cash in treasury	.....51,090	Population in 1880 was.....3,624

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	Tax valuation, real
\$565,077	\$126,713
Floating debt	..... 24,341
Total debt Jan. 1, 1898	..... 589,418
Cash in treasury	..... 9,040
Tax valuation, real	..... 413,507
	Total valuation 1897... 540,220
	Total tax (per \$1,000) '97... \$39.00
	Population in 1890 was.....2,466
	Population 1896 about..... 3,800

**LYON COUNTY.**—A. J. LOFTUS, Clerk and

Treasurer.—County seat is Dayton.

LOANS—	When Due.	Tax valuation, real
6 1/2s, \$18,500	.....	\$828,018
Bonded debt Jan. 1, 1898	\$18,500	Tax valuation, personal 312,138
Floating debt	..... 400	Total valuation 1897... 1,140,156
Total debt Jan. 1, 1898	..... 18,900	Total tax (per \$1,000) '97... \$37.70
Cash in treasury	..... 50,476	Population in 1890 was.....1,987

**NYE COUNTY.**—T. WARBURTON, Treasurer.

Belmont is the county seat.

Total debt Jan. 1, 1898	Total valuation 1897
\$411,101	\$375,277
Cash in treasury	..... 7,872
Net debt Jan. 1, 1898	..... 33,229
Tax valuation, real	..... 172,335
Tax valuation, personal	..... 202,942
	Assessment is 3/4 actual value.
	Total tax (per \$1,000) '97... \$27.20
	Population in 1890 was.....1,290
	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.

LOANS—	When Due.	LOANS—	When Due.
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 Aug. 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 70 actual value, and personal property at about 4-5.

**WHITE PINE CO.**—J. B. WILLIAMSON, Treas.

The county seat is Ely.

LOANS—	When Due.	Cash in treasury
REDEMPTION BONDS—		\$7,158
6s, July 1, \$57,900	.....Jan. 1, 1913	Tax valuation, real
Interest payable at Ely, Nevada.		.....254,075
Bonded debt Jan. 1, 1898	.....\$57,900	Tax valuation, personal
Floating debt	..... 22,500	.....274,710
Total debt Jan. 1, 1898	..... 80,400	Total valuation 1897
		.....528,785
		State & Co. tax (per M) '97
		.....\$36.20
		Population in 1890 was
		.....1,721
		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 tax exempt.

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.—V. 67, p. 333.

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
Subject to call after 1900.				
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 Act 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 had until July 1, 1898, to come in and accept the terms, but power was given the Commissioners of the Sinking Fund to extend the time until Dec. 31, 1898. 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 prin-

icipal and interest of the then existing debt—for \$15,239,370—that is out of the total debt of \$45,718,112. To represent, therefore, West Virginia's share of bonds funded "deferred certificates" were issued. All efforts, however, to induce West Virginia to take recognition of these certificates have thus far been unavailing. In 1885 the holders of about \$8,000,000 certificates united for the purpose of obtaining a compromise, and deposited their holdings with the Farmers' Loan & Trust Company, which gave its trust receipts therefor. This attempt came to nothing, and in 1890 Messrs. C. Satterthwaite & Sons, of No. 30 Throgmorton Street, London, E. C., started another movement to bring about a settlement.

An adjustment company, with the Mercantile Trust & Deposit Company of Baltimore at its head, was formed late in 1893 for the purpose of making an attempt at the settlement of the West Virginia certificates. (See CHRONICLE, Vol. 57, page 819; Vol. 58, pages 51, 314 and 444); and in August, 1898, another movement was started with the same object in view. (See CHRONICLE, Vol. 67, p. 333.)

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

ASSESSED VALUATION.—The State's assessed valuation and tax rate have been as follows in the years indicated below.

Years.	Assessment of		Total.	Tax Rate per \$1,000.
	Real Estate.	Personal Property.		
1897.....	\$306,036,001	\$99,198,824	\$405,234,825	\$4.00
1896.....	304,204,590	94,341,046	398,545,636	4.00
1895.....	313,182,340	83,132,476	396,314,816	4.00
1893.....	306,200,638	93,838,414	400,039,052	4.00
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.—The population of Virginia has been as follows:

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: Sept 1, '98, Jan 1, '98, Jan 1, '97, July 1, '93. 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, 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.

ALLEGHANY CO.—J. J. HOBBS, Clerk.

Table with columns: When Due, Assessed valuation '97, State and County tax, School tax, Population in 1890 and 1898.

AMHERST CO.—H. C. JOYNER, Treasurer.

Table with columns: When Due, Floating debt, Total debt, Tax valuation, Personal property, Total valuation, Assessment, State tax, County tax, Population.

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 are subject to call at any time.

BARTON HEIGHTS.—T. K. SANDS, Chairman Finance Committee.

Table with columns: Total valuation, Assessment, Total tax, Population.

BEDFORD CITY.—J. L. CAMPBELL, Mayor. J. M. DANIEL, Recorder.

Table with columns: When Due, Total debt, Water debt, Assessed valuation, Assessed valuation per \$1,000, Total valuation, City tax, Population.

BERKLEY.—JOHN WHETSTONE, Chairman Finance Committee.

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

BOTETOURT CO.—M. S. CAHOON, Treasurer. J. W. MATHEY, Clerk.

Table with columns: When Due, Net debt, Tax valuation, Personal property, Total valuation, Assessment, State & Co. tax, Population.

BRISTOL.—Bristol is in Washington County.

Table with columns: When Due, Total debt, Water debt, Tax valuation, Personal property, Total valuation, Assessment, City tax, Population.

INTEREST on the water-works bonds is payable at Lynchburg, Va.; on the general improvement bonds at New York City.

CAMPBELL CO.—JOHN W. CLAY, Treasurer. S. C. GOGGIN, Clerk.

Table with columns: When Due, Total valuation, Total tax, Population in 1890 and 1896.

INTEREST is payable in Lynchburg, Va.

CHARLOTTESVILLE.—W. F. JONES, Treas.

Table with columns: When Due, Sewerage bonds, Street bonds, Water Works, M&S, M&N, Gas bonds, Improvement, School bonds, Population.

CLARKE CO.—WM. A. BRADFORD, Treasurer.

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

DANVILLE.—GEO. P. GEOGHEGAN, Treasurer. BOBERT BOYDON, Auditor.

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.

† The 5 per cent bonds due in 1916, 1917 and 1920 are tax exempt.

INTEREST is payable in Danville, and all coupons are tax-receivable.

TOTAL DEBT, ETC.—The city's bonded debt on July 1, 1898, was \$1,025,500, including \$124,900 debt of Neapolis assumed upon annexation.

ASSESSED VALUATION in 1898 of real estate was \$6,214,307; personal property, \$2,852,048; total, \$9,066,355.

POPULATION (about 1/2 white) in 1890 was 10,305; in '98 was 20,000.

FRANKLIN CO.—County seat is Rocky Mount.

Table with columns: Total debt, Tax valuation, Personal property, Total valuation, Population.

FREDERICKSBURG.—A. P. ROWE, Mayor. J. P. CORBIN, Clerk.

Table with columns: When Due, BRIDGE BONDS, FUNDING BONDS, GAS WORKS BONDS, WATER BONDS, SCHOOL 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.

TAX FREE.—The bridge bonds are exempt from taxation.

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

Table with columns: When Due, Tax valuation, Personal property, Total valuation, Assessment, Total tax, Population.

HARRISONBURG.—O. B. ROLLER, Mayor. D. S. LEWIS, Treasurer.

Table with columns: When Due, Water debt, Tax valuation, Personal property, Total valuation, Assessment, Total tax, Population.

LEXINGTON.—S. O. CAMPBELL, Treasurer.

Table with columns: When Due, Water debt, Tax valuation, Personal property, Total valuation, Assessment, Total tax, Population.

TAX FREE.—The refunding bonds are exempt from corporation tax.

LYNCHBURG.—{G. W. SMITH, Mayor. JOHN M. OTEY, Auditor.

Table listing bonds for Lynchburg, including LOANS, PERMANENT IMPROVEMENTS, REDEMPTION BONDS, REFUNDING BONDS, SCHOOL BONDS, TAXATION BONDS, VA. & TENN. RR. BONDS, WATER BONDS, and MARKET HOUSE AND GROUNDS.

\* 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 showing Total funded debt, Sinking funds, and Net debt for Lynchburg from Feb. 1, 1898 to Feb. 1, 1905.

The sinking fund receives yearly one per cent of the city's net debt.

Table for CITY PROPERTY showing Property of Fire Department, School property, Property of Water Department, and Miscellaneous city property, real estate, etc.

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 showing Assessed Valuation and City Tax for Lynchburg from 1898 to 1881.

POPULATION.—In 1890 population was 19,709; in 1880 it was 15,959; in 1870 it was 6,825; in 1898 estimated at 25,000.

MANCHESTER.—{H. A. MAURICE, Mayor. J. W. BRONAUGH, JR., Treasurer

Table listing bonds for Manchester, including LOANS, WATER BONDS, FUNDING BONDS, SEWER BONDS, STREET IMPROVEMENT, and REFUNDING BONDS.

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.

Table listing bonds for Mecklenburg Co., including LOANS, ATLANTIC & DANVILLE RR., and REFUNDING BONDS.

NEAPOLIS (NORTH DANVILLE).—Neapolis is in Pittsylvania County; recently annexed to Danville, which see.

NEWPORT NEWS.—J. A. MASSIE, Clerk.

Table listing bonds for Newport News, including LOANS, BRIDGE BONDS, COURT-HOUSE BONDS, and SEWER, SCHOOL & JAIL BONDS.

INTEREST is payable at the City Treasurer's office; on the \$140,000 bonds it is also payable at the Bank of New York, N. B. A., and on the \$10,000 bonds at the First National Bank of Newport News.

NORFOLK.—H. S. HERMAN, Treasurer.

Table listing bonds for Norfolk, including LOANS, GENERAL PURPOSES, WARD BONDS, PAVING AND GEN. PURPOSES, RENEWAL BONDS, and PAR VALUE.

TAX FREE.—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.

Table showing TOTAL DEBT, SINKING FUNDS, ETC. for Norfolk from Feb. 10, 1898 to Aug. 1, 1896.

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 showing Assessed Valuation and Total Tax for Norfolk from 1898 to 1887.

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.

Table listing bonds for Page County, including LOANS, REFUNDING BONDS OF 1893, and Interest is payable at Luray.

Table listing bonds for Patrick Co., including LOANS, APPOMATTOX RIVER, CENTRAL LUNATIC ASYLUM, CITY FUND & FLOATING DEBT, and FUNDING BONDS.

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 showing Assessed Valuation and City Tax for Patrick Co. from 1898 to 1887.

POPULATION.—In 1890 population 22,680; in 1880 21,656.

PITTSYLVANIA CO.—G. H. VADEN, Treas.

Table listing bonds for Pittsylvania Co., including LOANS, REFUNDING BONDS, and Interest is payable at the City Treasurer's office.

INTEREST is payable at the City Treasurer's office; on the \$140,000 bonds it is also payable at the Bank of New York, N. B. A., and on the \$10,000 bonds at the First National Bank of Newport News.

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. LOANS—When Due. ATLANTA & DANVILLE RR., 1890—5s, J&J, \$150,000. Jan. 1, 1920 BUILDING BONDS. 5s, M&S, \$35,000. Sept. 1, 1924 CEMETERY BONDS—5s, A&O, \$15,000. Apr. 1, 1912 Subject to call at any time. 5s, A. & O., \$5,000. Apr. 1, 1913 & 15 Subject to call at any time. CITY BONDS—7-3s, J&J, \$141,400. Jan. 1, 1900 FERRY BONDS—5s, J&J, \$25,000. July 1, 1927 FLOATING DEBT, JAIL & STREET. 5s, J&D, \$43,000. June 1, 1922 PAVING BONDS\*—6s, J&D, \$26,000. June 1, 1899 6s, J&D, 15,000. June 1, 1900

LOANS—When Due. PAVING BONDS—(Con.) 6s, J&D, \$12,000. June 1, 1901 6s, J&D, 13,500. June 1, 1902 5s, M&S, 24,000. Sept. 1, 1904 5s, J&D, 10,000. Dec. 1, 1906 REDEMPTION BONDS—6s, J&J, \$82,800. July 1, 1918 5s, J&D, 14,500. June 1, 1922 5s, M&N, 65,000. May 1, 1924 5s, J&D, 22,000. June 1, 1926 5s, J&D, 29,000. June 1, 1928 SCHOOL BONDS—5s, F&A, \$10,000. Aug. 2, 1927 5s, J&J, 3,000. Jan. 1, 1928 SEWER BONDS—5s, M&S, \$100,000. Sept. 1, 1924 5s, ..... 15,000. Dec. 1, 1926

LOANS—When Due. OFFICIAL MAP—6s, J&J, \$150,000. July, 1921 Subject to call July, 1906 RAILWAY—6s, J&J, \$100,000. July, 1921 Subject to call July, 1906 6s, J&J, \$100,000. July, 1918 Subject to call July, 1903 SEWER BONDS—6s, J&J, \$150,000. July, 1921 Subject to call July, 1906 STREET IMPROVEMENT—6s, J&J, \$150,000. July, 1921 Subject to call July, 1906

SCHOOL BONDS—6s, J&J, \$33,000. July 1, 1921 Subject to call July, 1906 CORPORAT'N & DRAINAGE Bds.—6s, J&J, \$15,000. July 1, 1903 Subject to call. 6s, J&J, \$15,000. July 1, 1914 Subject to call July 1, 1899 PUBLIC BUILDING BONDS—6s, A&O, \$60,000. July 1, 1914 Subject to call July 1, 1899 SCHOOL AND SEWER BONDS—6s, J&J, \$60,000. July 1, 1918 Subject to call July 30, 1903 6s, J&J, \$26,000. July 1, 1921

\* A special tax amounting to 3/8 the cost of the work is levied on property benefited 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. CITY PROPERTY—The city owned property valued on July 1, 1897, at \$106,475. TOTAL DEBT, ETC.—The bonded debt on July 1, 1897, was \$848,100; floating debt, \$10,500; total debt, \$858,600; sinking fund and cash, \$23,806; net debt, \$834,794. TAX VALUATION in 1897 of real estate was \$5,448,080; personal property, \$998,096; total, \$6,446,176; estimated real valuation, \$8,904,444. The total tax rate for 1897 (per \$1,000) was \$21.50, including State tax, \$4.00, city tax, \$15.50, and school tax, \$2.00. POPULATION in 1890 was 13,268; in 1880 was 11,390. In 1897 the population was 18,544.

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; personal property, \$931,546; total, \$7,722,089. State tax rate (per \$1,000) \$4; city tax rate, \$11; average school tax, \$1.50. In 1892 real estate was \$7,508,010; personal property, \$3,361,305; total, \$10,869,315. Property assessed at about 2/3 actual value. POPULATION.—In 1890 was 16,159; in 1898 (estimated), 20,000.

ROCKBRIDGE CO.—S. R. MOORE, Treasurer. The county seat is Lexington.

LOANS—When Due. COURT HOUSE BONDS—5s, A&O, \$16,000. Oct. 1, 1916 Subject to call after Oct. 1, 1906 5s, ..... \$4,000. 1917 (Subject to call after 1907.) REFUNDING RR. BONDS—5s, J&J, \$40,400. Jan. 1, 1903 Subject to call at any time. 5s, J&J, \$150,000. July 1, 1922 Subject to call after July 1, 1902.

Total debt Feb. 1, 1898. \$210,400 Tax valuation, real. .... 3,972,188 Tax valuation, personal. 1,217,871 Tax val'n rail'rd & teleg. 970,196 Total valuation 1897. 6,160,251 Average tax (per \$1,000) \$12.17 Assessment about 2/3 actual value. Population in 1890 was. .... 23,061. Population in 1880 was. .... 20,003 Population in 1898 (est.) 23,000

Sinking fund receives from the county fund an annual appropriation which varies; the amount for 1896 was \$14,000. 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.

LOANS—When Due. JAIL BONDS—6s, M&S, \$15,000. Sept. 10, 1899 Subject to call at any time. RAILROAD BONDS—5s, J&D, \$95,000. June 1, 1911 Subject to call at any time. Interest payable at County Treas'y.

Total debt Apr. 1, 1896. \$110,000 Tax valuation, real. .... 7,288,625 Tax valuation, pers'nal. 2,275,388 Total valuation 1897. 9,564,013 Assessment about 2/3 actual value. Total tax (per \$1,000) \$10.00 Population in 1890 was. .... 31,299 Population in 1896 (about) 35,000

STAUNTON.—A. H. FULTZ, Mayor. ARISTA HOGE, Treasurer. This is the county seat of Augusta County.

LOANS—When Due. CITY BONDS—4 1/2s, M&N, \$100,000. May 1, 1927 (Subject to call after May 1, 1917.) COLD STORAGE AND SMALL POX—5s, ..... \$10,000. Jan. 1, 1925 Subject to call after Nov. 1, 1905 5s, ..... \$15,000. May 1, 1925 Subject to call after May 1, 1905 ELECTRIC-LIGHT ENGINE—5s, ..... \$1,000. Jan. 1, 1925 Subject to call after Jan. 1, 1905 LAND PURCHASE BONDS—6s, J&J, \$2,700 (F.). July 1, 1905 MARKET HOUSE BONDS—6s, J&J, \$16,500 (N.). July 1, 1922 Subject to call at any time. 5s, ..... \$3,500. Nov. 1, 1924 Subject to call Nov. 1, 1904. REDEMPTION BONDS—6s, J&J, \$7,800. July 1, 1909 Subject to call after July 1, 1899 6s, J&J, \$3,800. Jan. 1, 1921 6s, J&J, 1,500. July 1, 1921 Subject to call at any time 6s, ..... \$1,000. Jan. 1, 1924 Subject to call after Jan. 1, 1899 5s, ..... \$150,600. Nov. 1, 1924 Subject to call after Nov. 1, 1904

LOANS—When Due. REDEMPTION BONDS—(Con.)—5s, ..... \$37,500. Jan. 1, 1925 Subject to call after Jan. 1, 1916 4 1/2s, ..... \$26,000. July 1, 1926 4 1/2s, ..... 10,000. July 1, 1926 4s, ..... 18,000. Jan. 1, 1928 (Subj. to call after Jan. 1, 1918.) 3s, ..... \$10,000. Jan. 1, 1918. REFUNDING BONDS—3 1/2s, ..... \$25,000. SCHOOL BONDS—6s, J&J, \$1,000 (C.S.B.) July 1, 1918 Subj. to call after Nov. 27, 1898. 6s, J&J, \$3,000 (C.S.B.) July 1, 1918. STREET IMPROVEM'T BONDS—6s, J&J, \$4,500 (O.). Jan. 1, 1924 Subject to call after Jan. 1, 1899. 5s, ..... \$2,500. Nov. 1, 1924 Subject to call after Nov. 1, 1904 5s, ..... \$15,000. May 1, 1926 Subject to call after May 1, 1901 STREET IMP. & MARKET HOUSE. 6s, ..... \$25,000. July 1, 1924 Subject to call after July 1, 1900. WATER BONDS—8s, M&N, \$80,000. Nov. 1, 1905.

\* 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 with 5 columns: Year (1898-1894), Total fund debt, Sinking funds, Net debt, and City tax.

The city has no floating debt. 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 \$281,400, 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, 1899, \$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:

Table with 5 columns: Years (1897-1887), Real Estate, Personal Property, Tot. Assessed Valuation, and City Tax p. \$1,000.

POPULATION in 1890 was 6,975; in 1880 it was 6,664.

RADFORD.—Radford is in Montgomery County.

CITY BONDS. 6s, J&J, \$21,000. Jan. 1, 1923 TOWN BONDS—6s, semi-annual, \$40,000. 1923 Interest is payable in New York. Bonded debt (last returns) \$61,000

Tax valuation, real. .... \$1,175,082 Tax valuation, personal. 171,550 Total valuation 1897. 1,346,632 Assessment is 2/3 actual value. Population in 1890 was. .... 2,060 Population in 1896 about. .... 6,000

RICHMOND.—RICHARD M. TAYLOR, Mayor. E. J. WARREN, Auditor. Richmond is the county seat of Henrico County.

LOANS—When Due. BONDED DEBT—8s, J&J, \$161,600. July, 1904 (\$19,500 coupon and \$142,100 reg.) 8s, A&O, \$100,000. Oct., 1904 (\$77,000 coupon and \$23,000 reg.) 8s, J&J, 800 (reg.). Jan., 1906 8s, J&J, 800 (reg.). July, 1906 8s, J&J, 351,200. Jan., 1907 (\$11,000 coupon and \$340,200 reg.) 8s, J&J, \$63,500. July, 1907 (\$1,000 coupon and \$62,500 reg.) 8s, J&J, \$23,200 (reg.). Jan., 1908 8s, J&J, 289,800. July, 1908 (\$6,000 coupon and \$283,800 reg.) 8s, J&J, \$184,000. Jan., 1909 (\$2,000 coupon and \$182,000 reg.) 6s, J&J, \$1,300 (reg.). Jan., 1900 6s, J&J, 601,735. Jan., 1904 (\$3,000 coupon and \$598,735 reg.) 6s, J&J, \$94,940. July, 1904 (\$36,000 coupon and \$58,940 reg.) 6s, J&J, \$54,900. Jan., 1905 (\$5,000 coupon and \$49,900 reg.) 6s, J&J, \$173,020 (reg.). July, 1905 6s, J&J, 261,080 (reg.). Jan., 1906 6s, J&J, 110,050. July, 1906 (\$1,000 coupon and \$109,050 reg.) 6s, J&J, \$124,760. Jan., 1907 (\$4,000 coupon and \$120,760 reg.) 6s, J&J, \$126,900. July, 1907 (\$15,000 coupon and \$111,900 reg.) 6s, J&J, \$6,372 (reg.). Jan., 1908 6s, J&J, 75,200. Jan., 1909 (\$1,000 coupon and \$74,200 reg.) 6s, J&J, \$9,800 (reg.). July, 1909

LOANS—When Due. BONDED DEBT—(Cont.)—6s, J&J, \$66,600 (reg.). Jan., 1910 6s, J&J, 19,900 (reg.). Jan., 1911 6s, J&J, 12,000 (reg.). Jan., 1912 6s, J&J, 6,000 (reg.). July, 1913 6s, J&J, 10,000 (reg.). Jan., 1914 5s, J&J, 5,500 (reg.). Jan., 1920 5s, J&J, 261,700 (reg.). Jan., 1921 5s, J&J, 38,850 (reg.). July, 1921 5s, J&J, 140,000 (reg.). Jan., 1922 5s, J&J, 396,500 (reg.). July, 1922 5s, A&O, 1,000 (reg.). Oct., 1923 4s, J&J, 101,000 (reg.). Jan., 1920 4s, J&J, 175,000 (reg.). July, 1920 4s, J&J, 123,300 (reg.). Jan., 1921 4s, J&J, 24,400 (reg.). July, 1921 4s, J&J, 6,000 (reg.). Jan., 1922 4s, J&J, 44,025 (reg.). July, 1922 4s, J&J, 242,000 (reg.). Jan., 1922 4s, J&J, 52,500 (reg.). July, 1923 4s, J&J, 127,000 (reg.). Jan., 1924 4s, J&J, 555,500 (reg.). July, 1924 4s, J&J, 93,050 (reg.). Jan., 1925 4s, J&J, 182,150 (reg.). July, 1925 4s, J&J, 439,450 (reg.). Jan. 1, 1926 4s, J&J, 140,000 (reg.). July, 1926 4s, J&J, 13,000 (reg.). Jan., 1927 4s, J&J, 200,000 (reg.). July, 1927 4s, J&J, 255,000 (reg.). Jan., 1928 4s, J&J, 496,500 (reg.). Jan., 1929 4s, J&J, 150,000 (reg.). July, 1929 Bonded debt Feb. 1, 1898. \$7,233,682 Floating debt. .... 160,000 Total debt Feb. 1, 1898. 7,393,682 Sinking fund. .... 221,940

The 5 per cent bonds marked thus (\*) in the above table are subject to call ten years after their date of issue.

PAR VALUE OF BONDS.—The bonds are in multiples of \$100. INTEREST is payable in Richmond.

CITY PROPERTY.—The estimated value of the property owned by the city was (in 1896) \$7,140,273. This includes the water works system, valued at \$2,100,000; gas works, \$1,000,000; markets, \$262,000

TAX FREE.—All bonds are exempt from taxation by the city. DEBT LIMITATION.—The city's debt is limited by its charter to 18 per cent of the assessed valuation of real estate.

ASSESSED VALUATION and tax rate have been as follows:

Table with 4 columns: Years (1897-1885), Real, Personal, Total, and City Tax per \$1,000.

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.

LOANS—When Due. BRIDGE BONDS—6s, J&J, \$30,000. July, 1920 Subject to call July, 1905 COURT HOUSE, JAIL, & C.—6s, J&J, \$15,000. July, 1921 Subject to call July, 1906

LOANS—When Due. FIRE APPARATUS - 6s, J&J, \$21,000. July, 1921 Subject to call July, 1906 FIRE ENGINE HOUSE—6s, J&J, \$6,000. July 1, 1922 Subject to call July 1, 1907

**SUFFOLK.**—R. L. BREWER, JR., Mayor.  
JOHN F. LOITZEA, Treasurer.  
This town is the county seat of Nansemond County.

**LOANS—** When Due. Total valuation 1897.. \$1,383,379  
Assessment about 2/3 actual value.  
5s, J&J, \$55,000..... Bonded debt June 1, '98. \$ 5,000  
Tax rate (per \$ 1,000) '97.. \$17.20  
Assessed valuation, real.. 948,755  
Population in 1890 was..... 3,354  
Assessed valuation, per l.. 434,624  
Population in 1898 (est).... 5,000

**TAX EXEMPT.**—Bonds are exempt from town taxation.

**WINCHESTER.**—THOMAS N. TUPTON.  
Winchester is in Frederick County.

**LOANS—** When Due. Value of city property... \$160,000  
Tax valuation, real..... 1,641,077  
Tax valuation, personal. 977,636  
5s, J&J, \$78,000..... 30 years  
Subject to call in 10 years.  
Total valuation 1897..... 2,618,713  
Assessment 2/3 to 3/4 actual value.  
5s, J&J, \$9,000.....  
State & Co. tax (per M.) '96.. \$11.00  
Interest is payable at Winchester.  
Population in 1890 was..... 5,196  
Total debt Mar. 1, 1898.... \$87,000

**WYTHEVILLE.**—T. C. MILLER, Treasurer.  
This town is in Wythe County. The town is advertising for sale Oct. 22, 1893, \$3,000 water bonds and \$82,000 refunding bonds.

**LOANS—** When Due. 6s, A&O, \$20,000..... Oct. 1, 1925  
Bonded debt Oct. 1, 1898. \$82,000  
Assessed val'n, real..... 432,620  
Assessed val'n, personal. 244,630  
6s, J&J, \$29,000..... July 1, 1920  
Total valuation 1898..... 677,250  
ELECTRIC LIGHT BONDS—  
6s, J&J, \$10,000..... July 1, 1924  
Assessment about 1/2 actual value.  
WATER BONDS—  
6s, F&A, \$23,000..... Aug. 1, 1923  
Population in 1890 was..... 2,570

**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 are tax exempt.

# 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. Various movements to secure recognition have been started from time to time, and one such movement is now in progress; for details see remarks under State of Virginia.

The permanent school fund on July 1, 1898, amounted to \$924,659.86.

**ASSESSED VALUATION.**—The following table gives the assessed valuation of real estate, personal property and railroad property.

Years.	Real Estate.	Personal Property.	Railroad Property.
1897	\$149,425,049	\$48,060,785	\$22,028,362
1896	141,925,633	51,307,197	22,437,102
1895	147,673,069	53,905,180	22,447,495
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 1898 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... \$5,577,912  
State & Co. tax (per M.) '97.. \$8.50  
MARTINSBURG & POTOMAC RR.—  
4s, J&J, \$105,000..... 1911  
Population in 1890 was..... 18,702  
Total debt Feb. 1, 1898.... \$105,000  
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  
Total valuation, '97 (abt.) 1,150,000  
STREET, SEWERS, ETC.—  
8s, Jan. 1, \$25,000. Apr. 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... \$50,000  
RR. AID BONDS— Tax valuation 1896..... 2,141,264  
6s, June 1, \$60,000... June 1, 1919  
Tax rate (per \$1,000) 1897.. \$23.00  
Subject to call after June 1, 1899  
Population in 1890 was..... 13,928  
Total debt Feb. 1, 1898.... \$60,000  
Population in 1898 about.. 21,000  
Sinking funds..... 10,000

Property is assessed at about 1/2 its actual value in this county.  
**INTEREST** is payable at the Weston Bank, Weston, W. Va.

**BROOKE COUNTY.**—G. W. 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, 1898... \$103,204  
REFUNDING BONDS—1893— Tax valuation, real..... 2,400,551  
4s, semi-ann., \$106,500. .... 1913  
Tax valuation, personal. 578,880  
Subject to call after 1903. Tax valuation, railroads. 601,473  
Bonded debt June 1, '98.. \$106,500  
Total valuation 1897..... 3,580,904  
Floating debt..... 4,701  
Assessment about 3/4 actual value.  
Total debt..... 111,201  
State & co. tax (per M.) '98.. \$9.50  
Sinking fund..... 7,996  
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..... \$150,000  
STREET AND SEWER BONDS— 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  
Subject to call after 1899. Tax valuation, personal 1,045,120  
6s, Ann., \$50,000. .... 1914  
Tax valuation, 1897..... 4,076,259  
Subject to call after 1899. Assessment about 1/3 actual value.  
HOSPITAL BONDS— Total tax rate (per M.) '97.. \$34.50  
6s, Sept., \$25,000. Sep. 25, 1915  
Population in 1890 was..... 6,742  
Bonded debt Feb. 1, '98.. \$120,000  
Population in 1896 about.. 15,000  
Floating debt (est.)..... 30,000

**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 which was about \$400,000.

**LOANS—** When Due. Total debt..... \$61,000  
STREET IMPROVEMENT BONDS— Sinking fund..... 12,000  
5s, May, \$10,000. .... May 1, 1916  
Net debt Feb. 11, 1898.... 49,000  
Subject to call after 1906. Tax valuation, real..... 900,918  
WATER WORKS BONDS— Tax valuation, personal. 382,525  
5s, July, \$40,000. .... July 1, 1914  
Tax valuation, railroads 162,272  
Subject to call after July 1, 1904  
Total valuation 1897... 1,445,715  
5s, Sept., \$10,000. .... Sept. 1, 1917  
Assessment about 1/2 actual value.  
Subject to call after 1907. City tax (per \$1,000)..... \$9.50  
Interest is payable at Grafton. Population in 1890 was..... 3,159  
Bonded debt Feb. 11, 1898. \$60,000  
Population in 1898 (est.)... 6,000  
Floating debt..... 1,000

**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 2/5 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..... 3,271,831  
5s, A&O, \$104,600..... Tax valuation, personal 1,175,500  
Subject to call. Tax valuat on, railroads. 774,000  
5s, A&O, \$16,000..... 1903  
Tax valuation 1897..... 7,221,335  
Subject to call. Assessment 2/3 to 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... \$2,159,281  
WATER WORKS & STREETS— Assessment about 2/3 actual value  
5s, J&J, \$76,100. .... Jan. 1, 1905  
Total tax (per \$1,000)..... \$19.60  
Total debt Jan. 1, 1898.. \$76,100  
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. Total debt June 1, '98.. \$339,831  
4 1/2s, .... \$200,000. .... 10-30 yrs. Tax valuation, real..... 16,073,820  
4 1/2s, .... 78,000. .... 5-30 yrs. Tax valuation, pers'l.... 5,930,710  
Bonded debt June 1, '98. \$278,000  
Tax valuation 1898... 22,004,530  
Floating debt..... 61,833  
Population in 1890 was.... 41,557

**COUNTY PROPERTY.**—The county owns (1898) \$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 \$130,895.

**PARKERSBURG.**—{ R. H. THOMAS, Mayor.  
W. F. RITTENHOUSE, Clerk.  
This city is in Wood County.

**LOANS—** *When Due.*  
**HOSPITAL BONDS—**  
 5s, Sept. 1, \$15,000. Sept. 1, 1917  
**IMPROVEMENT BONDS—**  
 5s, July, \$65,000. July 1, 1914  
**PARK BONDS, SER. F—**  
 5s, June, \$25,000. June 1, 1916  
**REFUND. BONDS, SER. B & D—**  
 6s, F&A, \$20,000. Aug. 1, 1912  
 5s, J&D, 10,000. July 1, 1909  
**WATER WORKS (REFUNDING)—**  
 5s, \$40,000. ....

**STREET PAV. & SEWER'S B'DS.—**  
 5s, June, \$50,000. June 1, 1910  
**SPECIAL SEWER BONDS—**  
 5s, Sept. 1, \$15,000. Sept. 1, 1917  
 Interest payable at City Treasury.  
 Total debt Mar. 15, '98. \$250,000  
 Water debt (included). 40,000  
 Total valuation 1897. 5,679,072  
 Assessment about 1/2 actual value.  
 Total tax (per \$1,000) '97 \$26.33 1/2  
 Population in 1890 was. 8,403  
 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.*  
**BRIDGE BONDS—**  
 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—**  
 6s, M&S, \$21,500. .... 1907  
 Subject to call in 10 years.  
 5s, July, \$231,100. July 1, 1919  
 4 1/2s, Nov., 99,900. .... 1911  
**COMPROMISE BONDS—**  
 3s, J&J, \$82,000. .... 1900

**ELECTRIC LIGHT BONDS—**  
 6s, \$32,000. .... 1901  
**MAR. & CIN. BONDS—**  
 3s, \$5,000. ....  
 Bonded debt Jan. 1, '98 \$578,100  
 Floating debt. 40,225  
 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 1897 (est.) 40,000

**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, Jr., Clerk.  
Bellevue is in Campbell County.

**LOANS—** *When Due.*  
**STREET IMPROVEMENT—**  
 6s, Var., \$64,600. .... Various  
 Total debt Jan. 1, 1898. \$70,100  
 Assets. 24,618  
 Net debt Jan. 1, 1898. 45,482

Tax valuation 1897. \$1,980,180  
 Assessment is 1/2 actual value.  
 Total tax (per \$1,000). \$12.50  
 Population in 1890 was. 3,163  
 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.*  
**RAILROAD BONDS—**  
 6s, M&S, \$78,000. March 1, 1902  
 Subject to call at any time.  
 Bonded debt Jan. 1, 1897. \$100,000  
 Interest is payable in Princeton.  
 Tax valuation, real. \$1,986,595

Total valuation, personal \$1,154,528  
 Total valuation 1896. 3,141,123  
 Equal'd valuation 1897 \$8,151,151  
 State & Co. tax (per M.) '96. \$17.00  
 Population in 1890 was. 13,186  
 Population in 1880 was. 11,282  
 Population in 1897 is. 14,201

**CHRISTIAN CO.**—J. NO. J. BARNES, Sheriff.  
County seat is Hopkinsville.

**LOANS—** *When Due.*  
**REFUNDING BONDS—**  
 5s, \$100,000. .... July 1, 1917  
 Subject to call after 1902.  
 Interest payable at City Bank,  
 Hopkinsville, Ky.

Total debt Feb. 1, 1898. \$100,000  
 Equal'd valuation 1897 \$8,168,700  
 Tax rate (per \$1,000) 1897. \$9.50  
 Population in 1890 was. 34,112  
 Population in 1880 was. 31,688

**CLARK COUNTY.**—LEE S. BALDWIN, Clerk  
County Court.  
County seat is Winchester.

**LOANS—** *When Due.*  
**RAILROAD AID BONDS—**  
 6s, J&J, \$44,000. \$7,000 per year.  
 (Part due yearly.)  
**TURNPIKE BONDS—**  
 6s, J&J, \$82,000. .... 1907  
**REFUNDING BONDS—**  
 4s, J&D, \$14,000. June 1, 1917-8

Total debt, Sept. 1, 1898. \$139,000  
 Equal'd valuation 1897. \$8,399,844  
 Tax rate (per \$1,000) '97. \$10.00  
 Population in 1890 was. 15,434  
 Population in 1898 was. 20,000

**INTEREST** is payable at Winchester.

**COVINGTON.**—{ JOSEPH L. RHINOCK, Mayor.  
J. H. KIRTLEY, Auditor.  
This city is in Kenton County.

**LOANS—** *When Due.*  
**ASPHALT BONDS—**  
 5s, May, \$71,400. .... 1903  
 (Part due yearly.)  
 4s, F&A, \$145,200. .... Aug. 1, 1931  
**BRICK BONDS—**  
 5s, Feb. 1, \$6,200. .... Feb. 1, 1905  
 (\$740 due yearly.)  
 5s, Feb. 1, \$7,200. .... Feb. 1, 1905  
 (\$890 due yearly.)  
**BRIDGE BONDS—**  
 4s, J&J, \$33,000. .... July 1, 1926  
**CASPARIS JUDGMENT BONDS—**  
 4s, M&S, \$117,600. .... Mar. 1, 1933  
**COV. W. COV. & LUD. HIGHWAY—**  
 4s, F&A, \$7,900. .... Aug. 1, 1923  
 Subject to call.  
**FUNDING BONDS—**  
 5s, F&A, \$281,000. .... Aug. 1, 1920  
 Subject to call 1910.

**LOANS—** *When Due.*  
**FLOATING DEBT BONDS—**  
 8s, J&J, \$77,000. .... July 1, 1899  
**REDEMPTION BONDS—**  
 4s, F&A, \$73,200. .... Aug. 1, 1920  
 Subject to call 1910.  
 4s, F&A, \$106,800. .... Aug. 1, 1922  
**RESERVOIR & WATER WORKS B'DS.—**  
 4s, J&J, \$521,000. .... Jan. 1, 1927  
 4s, J&J, 374,500. .... Jan. 1, 1928  
 4s, J&J, 23,000. .... July 1, 1928  
 4s, J&J, 111,000. .... July 1, 1930  
**REFUNDING BONDS—**  
 4s, J&J, \$51,300. .... July 1, 1934  
**SEWER BONDS—**  
 5s, F&A, \$47,500. .... 1902  
 (\$9,500 due yearly.)  
**SCHOOL BONDS—**  
 4s, J&J, \$20,000. .... July 1, 1905  
**WATER WORKS REDEMPTION—**  
 4s, J&J, 190,800. .... Jan. 1, 1930

**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 dbt. incl. above. ....	\$1,229,400	.....	.....	\$1,311,500

**ASSESSED VALUATION.**—The city's assessed valuation in 1897 was \$2,756,075, and the tax rate \$26.25 per \$1,000. 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.*  
**WATER WORKS BONDS—**  
 5s, J&J, \$30,000. .... July 1, 1914  
 Optional after 1904.  
 5s, J&J, \$20,000. .... July 1, 1914  
 Optional after 1909.

Total debt Jan. 1, 1898. \$70,000  
 Sinking fund. 13,618  
 Net debt Jan. 1, 1898. 66,382  
 Asses-sed valuation '97. 2,123,291  
 Assessment about 3/4 actual value.  
 Population in 1897 about. 5,000

**DAYTON.**—{ CHAS. A. BIRD, Mayor.  
C. B. HAYWARD, City Clerk.  
Dayton is in Campbell County.

**LOANS—** *When Due.*  
**REFUNDING BONDS—**  
 5s, F&A, \$134,000. .... Aug. 1, 1915  
**\*STREET IMPROVEMENT BONDS—**  
 6s, semi-an., \$96,773. .... ten years  
 Total debt Jan. 1, 1898. \$134,000  
 Sinking funds. .... 6,230

Net debt Jan. 1, 1898. \$127,770  
 Assessment bonds (add.) 96,773  
 Tax valuation 1897. 2,125,185  
 Assessment is 3/4 actual value.  
 Total city tax (p. \$1,000) '98. \$13.50  
 Population in 1890 was. 4,264  
 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.

**FRANKFORT.**—{ W. S. DEHONEY, Mayor.  
BEN. MARSHALL, Clerk.  
This is the capital of the State and the county seat of Franklin County.

**LOANS—** *When Due.*  
**BRIDGE BONDS—**  
 6s, M&S, \$50,000. .... July 1, 1923  
 Subject to call after 1903.

**FUNDING BONDS—**  
 6s, J&J, \$25,000. .... \*July 1, 1904  
 6s, J&J, 35,000. .... \*June 15, 1906  
 6s, J&J, 10,000. .... \*Jan. 1, 1911

# 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 Mon. Jan. 1900) Chas. Finley  
 Treasurer (term exp. 1st Mon. Jan. 1900) - George W. Long  
 Legislature meets biennially in even years on the Tuesday following the first Monday in January, and sessions are limited to 60 days exclusive of Sundays and legal holidays.

NAME AND PURPOSE.	Interest.	Principal.	Outstand'g
	P. Ct. Payable.	When Due.	
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
Fast 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:

Years.	Real Estate.	Personal Property.	Railroads.
1897. ....	\$444,000,000	\$109,000,000	\$42,000,000
1891. ....	391,630,294	145,241,945	.....
1890. ....	374,926,668	135,512,766	45,921,192
1887. ....	351,157,053	132,334,637	35,571,631

**NOTE.**—The total equalized valuation for the year 1898 was \$552,877,967; for 1897 it was \$549,419,980; for 1896 it was \$570,926,762; for 1895 it was \$573,206,978.

**TAX RATE.**—In 1897 the State tax rate (per \$1,000) was \$5.25.

**POPULATION OF STATE.**—The population of Kentucky has been as follows in the years named:

1890. .... 1,858,635	1860. .... 1,155,634	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 p. c. in 1880 and 14.69 p. c. 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.*  
**RAILROAD BONDS—**  
 6s, J&J, \$200,000. .... Past due  
 Interest payable at Scottsville.  
 Total debt (last returns). \$200,000

Equal'd valuation '97. \$1,273,822  
 Assessment about 65% actual val.  
 State & co. tax (per \$1,000) '93 \$6.65  
 Population in 1890 was. 13,692  
 Population in 1880 was. 12,089

**LOANS—**  
 b LOTTERY BONDS—  
 6s, J&J, \$50,000....\*July 1, 1905  
**REFUNDING BONDS—**  
 4<sup>1</sup>/<sub>2</sub>s, ....., \$120,000....Sept. 1, 1927  
 (Subject to call after Sept. 1, 1917)  
 a SCHOOL BONDS—  
 6s, J&J, \$10,000....\*July 1, 1904  
**a SEWER BONDS—**  
 6s, J&J, \$10,000....July 1, 1906  
 Bonded debt Aug. 1, 1898. \$310,000  
 a \$500 each. b \$1,000 each.

\*These loans are held by the sinking fund for the benefit of the school fund; principal is not payable and interest is used for the support of the public schools.

To offset its debt the city owns gas bonds, face value \$40,000, Kentucky Midland preferred stock, face value \$100,000 and Kentucky Midland first mortgage 6 per cent bonds \$110,000.

INTEREST is payable on the refunding bonds and the bridge bonds at the Bank of America, N. Y. City; on all other bonds at the Bank of Kentucky, Frankfort.

**FRANKLIN CO.—**County seat is Frankfort.

**LOANS—**  
 RAILROAD AID BONDS—  
 5s, ....., \$150,000.....  
**REFUNDING BONDS—**  
 4<sup>1</sup>/<sub>2</sub>s, ....., \$62,000.....1918

Floating debt..... \$7,039  
 Total debt Aug. 1, 1898. 317,039  
 Tax valuation 1898.....3,200,000  
 Real valuation (est.).....5,000,000  
 State & Co. tax (p. \$1,000) '98. 10.25  
 City tax (per \$1,000).... 12.30  
 School tax..... 2.20  
 Population in 1890 was.....7,892  
 Population in 1880 was.....6,958  
 Population in 1898 (est.)...10,000

Bonded debt Apr. 1, 1898. \$212,000  
 Equal'd valuation 1897. 5,693,788  
 Real valuation (est.).... 12,000,000  
 Population in 1890 was.....21,267  
 Population in 1897 (est.)...24,000

**GRANT COUNTY.—**D. C. POINTS, Treasurer.

County seat is Williamstown.  
**LOANS—**  
 BRIDGE REFUNDING—  
 4<sup>1</sup>/<sub>2</sub>s, M&N, \$25,000....1900 to 1917  
 (Part due yearly on Nov. 10.)  
 TURNPIKE REFUNDING—  
 4<sup>1</sup>/<sub>2</sub>s, M&N, \$35,000....1901 to 1917  
 (Part due yearly on Nov. 10.)  
 6s, J&J, 17,000....Aug. 10, 1906  
 Int'st payable at Co. Treas. office.  
 Bonded debt Apr. 1, 1898. \$77,000

Equalized valu'n 1897. \$3,645,254  
 Tax valuation, real..... 2,500,000  
 Tax valuation, personal, 1,500,000  
 Total valuation 1896..... 4,000,000  
 Assessment is 70 p. c. actual value.  
 State tax (per \$1,000).....\$4.25  
 County tax (per \$1,000)..... 5.00  
 Population in 1890 was.....12,671  
 Population in 1880 was.....13,083  
 Population in 1897 (est.)...13,000

**GREEN COUNTY.—**H. T. LARIMORE, Clerk

County seat is Greensburgh.  
**LOANS—**  
 RAILROAD AID BONDS—  
 6s, ....., \$244,000.....Past due  
 Bonded debt Feb. 1, 1897. \$244,900  
 Tax valuation, real..... 738,949  
 Tax valuation, personal.. 214,577

Equalized valuation '97. \$1,030,652  
 State tax (per \$1,000).....\$4.25  
 County tax (per \$1,000)..... 5.00  
 Population in 1890 was.....11,463  
 Population in 1880 was.....11,871

**HARRISON CO.—**I. N. LAIR, Treasurer.

County seat is Cynthiana.  
**LOANS—**  
 TURNPIKE BONDS—  
 6s, J&J, \$52,000....1902, 1907  
 Due in January each year.  
**INFIRMARY BONDS—**  
 6s, M&N, \$16,000....1898 to 1903  
 (Part due in May each year.)

Floating debt..... \$27,000  
 Total debt Sept. 1, '97... 95,000  
 Equal'd valuat'n 1897... 6,123,424  
 Assessment about 3/4 actual value.  
 State & Co. tax (per M.) '97. \$10.00  
 Population in 1890 was.....16,914  
 Population in 1897 (est.).. 20,000

**HENDERSON—**JOHN C. THOMASON, Clerk.

This city is the county seat of Henderson county.  
**LOANS—**  
 REFUNDING BONDS—  
 4s, M&N, \$369,000.....1927  
 (Subject to call after 1913.)  
 Bonded debt May 1, 1898. \$369,000

Total valuation 1898... \$5,201,289  
 Assessment abt. 80% actual value.  
 Population in 1890 was..... 8,835  
 Population in 1898 (est.)...15,000

**HOPKINSVILLE.—**F. W. DABNEY, Mayor.

Hopkinsville is in Christian Co.  
**LOANS—**  
 RAILROAD AID BONDS—  
 5s, A&O, \$103,000....Oct. 1, 1921  
 Subject to call after Oct. 1, 1901  
 Total debt Jan. 1, 1898... \$103,000  
 Tax valuation, real..... \$1,538,756  
 Tax valuation, personal 694,808

Total valuation 1896... \$2,233,564  
 Assessment is 65% of actual value.  
 State & co. tax (per \$1,000). \$9.25  
 City & sch. tax (per \$1,000). 15.00  
 Population in 1890 was..... 5,833  
 Population in 1896 (est.).... 8,000

INTEREST is payable by Messrs. Latham, Alexander & Co., New York City.

TAX FREE.—All of the bonds are exempt from city tax.

**LEXINGTON.—**{ J. B. SIMRALL, Mayor.  
 { L. E. PEARCE, Auditor.

This city is in Fayette County.  
**LOANS—**  
 BRICK STREET BONDS—  
 6s, M&N, \$5,000....May 20, 1901  
 6s, var's, 5,266....var., 1921  
 6s, A&O, 2,469....Oct. 1, 1932  
 4<sup>1</sup>/<sub>2</sub>s, M&N, 75,570....Nov. 1, 1934  
**FUNDING BONDS—**  
 5s, F&A, \$50,000....Aug. 1, 1918  
**REFUNDING BONDS—**  
 4<sup>1</sup>/<sub>2</sub>s, F&A, \$105,000....Aug. 1, 1932  
 4<sup>1</sup>/<sub>2</sub>s, F&A, 45,000....Aug. 1, 1924  
 4<sup>1</sup>/<sub>2</sub>s, J&D, 81,000....June 1, 1933  
 4s, J&J, 25,000 Jan. 10, 1935

SCHOOL BUILDING BONDS—  
 5s, A&O, \$30,000....Apr. 1, 1918  
**RAILROAD-AID BONDS—**  
 5s, J&D, \$100,000. June 1, 1918  
 4<sup>1</sup>/<sub>2</sub>s, M&S, 150,000. Sept. 1, 1920  
 4<sup>1</sup>/<sub>2</sub>s, F&A, 15,000. Aug. 1, 1932  
 Bonded debt Aug. 1, '98. \$689,305  
 Assessm't bonds (add'l). 182,121  
 Tax valuation 1898.... 14,599,545  
 Assessment is 1/2 actual value.  
 City tax (per \$1,000), 1898... 12.00  
 Population 1890 was.....21,507  
 Population 1897 (estim'd)...30,000

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.  
**LOANS—**  
 RAILROAD AID BONDS—  
 6s, J&J, \$256,000....1901  
 Interest payable at Russellville.  
 Total debt Apr. 1, 1898... \$256,000  
 Sinking fund..... 40,000  
 Net debt Apr. 1, 1898.... 216,000

Tax valuation, real.....\$3,755,680  
 Tax valuation, person'l. 1,083,115  
 Total valuation 1897... 4,838,795  
 Assessment 70 p. c. actual value.  
 State tax (per \$1,000) 1897...\$4.75  
 Population in 1890 was.... 23,812  
 Population in 1898 (est.)... 28,000

**LOUISVILLE.—**{ CHAS. P. WEAVER, Mayor.  
 { STUART R. YOUNG, Treasurer.

Louisville is the county seat of Jefferson County.  
**LOANS—**  
 b CITY HALL—  
 7s, A&O, \$200,000..Apr. 1, 1903  
**REFUNDING BONDS (gold)—**  
 4s, ....., \$500,000....Sept. 15, 1910  
 4s, J&J, 457,000....July 1, 1937  
 a MUNICIPAL IMPROVEMENTS—  
 4s, J&J, \$1,495,000..July 1, 1923  
 4s, Q-M, 1,500,000..Dec. 1, 1923  
 b OLD LIABILITIES, 1871-1880—  
 7s, A&O, \$119,000..Apr. 1, 1901  
 5s, M&N, 492,000..May 1, 1920  
 Subject to call after May 1, 1900  
 5s, F&A, \$500,000....Aug. 1, 1911

**PARK BONDS—**  
 4s, J&J, \$600,000..July 1, 1930-  
 b RECONSTRUCTION, 1873—  
 7s, J&J, \$600,000..July 1, 1903  
 b RAILROAD AID BONDS—  
 (1) Eliz. & Pad. RR., 1873—  
 7s, J&J, \$998,000....Jan. 1, 1903-  
 (4) Road Bed (L. C. & L. RR.)—  
 7s, J&J, \$150,000....July 1, 1901  
 7s, J&J, 200,000....July 1, 1903  
 b SEWER BONDS, 1868-71—  
 7s, J&D, 423,000....June 1, 1901

a \$100, \$500 and \$1,000. b \$1,000.

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

TAX FREE.—Bonds are exempt from all taxation except 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, 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:

Years.	Real Estate.	Personal Property.	Total.	Total Tax per \$1,000.
1898.....	\$49,000,000	\$29,800,000	\$118,800,000	\$23.65
1897.....	88,985,000	28,715,000	117,700,000	22.75
1895.....	87,000,000	28,000,000	115,000,000	23.05
1893.....	84,600,000	5,725,000	90,325,000	23.05

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.  
**LOANS—**  
 REFUNDING BONDS 1892—  
 5s, A&O, \$500,000....Mar. 1, 1933  
 Subject to call in part at var. times.  
 Total debt Apr. 1, 1898... \$500,000  
 Tax valuation, real..... 6,241,122

Tax valuation, perso'l. \$1,456,079  
 Tax valuation 1897... 7,367,035  
 Assessm't ab't 1/2 to 3/4 actual value.  
 State & Co. tax per M.'98. \$11.55  
 Population in 1890 was.... 21,051  
 Population in 1895 (est.)... 33,000

**MADISON CO.—**THOS. THORPE, Commissioner of Railroad Sinking Fund.

County seat is Richmond.  
**LOANS—**  
 RAILROAD BONDS  
 5s, J&J, \$120,000....Jan. 2, 1919  
 Subject to call at any time.  
 Interest is payable at Louisville.  
 Bonded debt Feb. 1, 1898. \$120,000  
 Sinking fund..... 4,000  
 Net debt Feb. 1, 1898.... 116,000

Tax valuation, real... \$6,943,110  
 Tax valuation personal 1,972,610  
 Total valuation 1898... 8,915,720  
 Assessment is 1/2 actual value.  
 State tax (per \$1,000).....\$4.70 1/2  
 County tax (per \$1,000)..... 5.20 1/2  
 Population in 1890 was.... 24,348  
 Population in 1897 (est'd)... 26,000

**MAYSVILLE.—**County seat of Mason county.

**LOANS—**  
 FUNDING BONDS—  
 5s, F&A, \$28,000....Aug. 1, 1908  
 (\$7,000 due y'ly to Aug. 1, 1911)  
**RAILROAD BONDS—**  
 5s, F&A, \$54,000....Aug. 1, 1899  
 (\$6,000 due yearly) to Aug. 1, 1907

Interest is payable at Maysville.  
 Total debt April, 1898... \$109,000  
 Tax valuation 1898... 3,450,000  
 Assessment about 1/2 actual value.  
 Total tax (per \$1,000)... \$20.00  
 Population in 1890 was.... 5,358  
 Population 1898 (est.).... 8,800

**MERCER COUNTY.—**W. J. POTEET, Clerk.

County seat is Harrodsburgh.  
**LOANS—**  
 REFUNDING BONDS—  
 4s, ....., \$145,000.....1928  
 Subject to call after 1903

Total debt Sept., 1898... \$145,000  
 Tax valuation 1898.... 5,166,441  
 Population in 1890 was.... 15,034

**MIDDLESBOROUGH.—**GEO. W. ALBRECHT, Treasurer.

Middlesborough is in Bell County.  
**LOANS—**  
 FUNDING BONDS—  
 6s, A&O, \$31,500....Apr. 1, 1906  
**GENERAL BONDS—**  
 6s, semi-an., \$150,000. Apr. 1, 1921  
 Bond'd debt Mar. 1, '98. \$181,500  
 Floating debt..... 20,000

Tot. debt Mar. 1, '98 (abt) \$201,500  
 Tax valuation, real.... 1,350,000  
 Tax valuation, personal 150,000  
 Total valuation 1898... 1,500,000  
 Assessment is 3/4 actual value.  
 Population in 1890 was.....3,271  
 Population in 1895 was.....3,185

TAX FREE.—All the bonds issued by this city are tax exempt

**MONTGOMERY CO.—**T. J. BIGSTAFF, Treas.

County seat is Mt. Sterling.  
**LOANS—**  
 COURT HOUSE—  
 6s, J&J, \$6,000.....  
**FUNDING DEBT—**  
 6s, J&J, \$73,000....Jan., 1903  
 (Subject to call 1903.)  
 Bond. debt Aug. 1, 1898. \$79,000  
 Floating debt (about).... 50,000  
 Total debt Aug. 1, '98.... 129,000

Tax valuation, real.... \$3,845,739  
 Tax valuation, personal. 768,247  
 Tax valuation, railroads. 300,000  
 Total valuation 1898... 4,913,986  
 Assessment 1/2 to 3/4 actual value.  
 State tax (per \$1,000) '98... \$5.25  
 County tax (per \$1,000)..... 6.75  
 Population in 1890 was.... 12,367  
 Population in 1898 (est.)... 15,000

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—		When Due.	STREET IMPROVEMENT—
BRIDGE BONDS—			5s, var., \$118,100.....1919
5s, J&J, \$37,000.....	1911		5s, ....., 7,000.....1918
FLOOD BONDS—			5s, ....., 2,600.....
5s, J&J, \$50,000.....	1904		WATER BONDS—
FUNDING BONDS—			73 <sup>10</sup> s, M&N, \$234,000.....1901
5s, A&O, \$52,500.....	1913		73 <sup>10</sup> s, M&N, 190,000.....1902
PUBLIC LANDING BONDS—			73 <sup>10</sup> s, M&N, 180,000.....1903
8s, Aug., \$5,000.....	1900		5s, M&N, 92,000.....1914
8s, J&D, 30,000.....	1900		Total debt Apr. 1, 1897.....\$1,104,100
REDEMPTION BONDS—			Sinking fund assets.....17,000
5s, J&J, \$81,500.....	1906		Net debt Apr. 1, 1897.....1,087,100
REFUNDING BONDS—			Tax valuation, 1897.....10,881,402
5s, F&A, \$10,000.....	1914		Tax rate (per \$1,000).....\$24.05
			Population in 1890 was.....24,918
			Population in 1897 (est.).....30,000

**OWEN COUNTY.—W. P. SWOPE, Clerk.**

County seat is Owenton.

LOANS—		When Due.	Bonded debt Jan. 1, 1898.
COUNTY BONDS—			\$160,000
5s, M&S, \$100,000....	Sept. 1, 1903		Sinking fund.....14,000
Optional after Sept. 1, 1898			Total debt Jan. 1, 1898.....146,000
REFUND. BRIDGE & TURNPIKE—			Tax valuation 1898.....2,873,740
6s, F&A, \$30,000.....	Feb. 1, 1917		Assessment about 1/2 actual value.
Optional after Feb. 1, 1912			Total tax (per \$1,000).....\$14.25
6s, ....., \$30,000.....	1902		Population in 1890 was.....17,676
			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 Daviess County.

LOANS—		When Due.	Sinking fund.....
RAILROAD BONDS—			\$5,211
4s, M&N, \$67,500.....	Nov. 1, 1919		Net debt Jan. 1, 1897.....69,473
Subject to call.			Tax valuation 1896.....4,903,147
Interest is payable at Owensboro.			Assessment about 3/4 actual value.
Bonded debt Jan. 1, 1897.....			City tax (per \$1,000).....\$16.00
Floating debt.....			Population in 1890 was.....9,337
Total debt.....			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 4 1/2s due 1918; and \$100,000 of 4 1/2s will be issued 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—		When Due.	P. T. & A. R. R.—
CHES. OHIO & S. W. R. R.—			4s, A&O, \$100,000....Oct. 1, 1920
5s, F&A, \$20,000.....	Aug. 1, 1903		P. & M. GRAVEL ROAD—
Ch. St. L. & P. R. R.—			4s, J&J, \$2,400.....July 1, 1909
4 1/2s, J&D, \$100,000....	Dec. 1, 1918		4s, J&J, 1,600.....Jan. 10, 1914
Subject to call after 1898.			Bonded debt April 1, '98.....\$343,000
CITY HALL—			Tax valuation 1896.....6,565,995
5s, F&A, \$5,000.....	Aug. 1, 1902		Assessment about 3/4 actual value.
REFUNDED N. O. & O. R. R.—			City tax (per \$1,000) '96.....\$12.00
4 1/2s, ....., \$66,000.....			Population in 1890 was.....12,797
4 1/2s, ....., 45,000.....			Population in 1895 was.....20,406

INTEREST on the Chicago St. Louis & Paducah 4 1/2s is payable in New York City; on all other bonds in Paducah.

**PARIS.—{ BENJ. PARRY, Mayor.  
GEO. B. ALEXANDER, Treasurer.**

This is the County seat of Bourbon County.

LOANS—		When Due.	Bonded debt Feb. 1, '98..
SCHOOL BONDS—			\$71,000
5s, M&S, \$25,000....	Sept. 1, 1912		Floating debt.....24,000
Subject to call after 10 years.			Total debt Feb. 1, 1898.. 95,000
Interest is payable in New York.			Sinking fund.....600
REFUND'G AND FUND'G B'D'S '98.			Tax valuation 1896.....2,656,488
4 1/2s, ....., \$66,000....	1900 to 1932		Assessment is 3/4 actual value.
\$2,000 due yearly.			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—		When Due.	5s, J&J, \$40,000.....
FUNDING BONDS—			July 1, 1910
5s, J&J, \$75,000.....	July 1, 1912		Bond debt Aug. 1, 1898... \$153,000
TURNPIKE BONDS—			Floating debt.....10,000
6s, J&J, \$20,000.....	July 1, 1908		Total debt Aug. 1, 1898.. 163,000
6s, J&J, 15,000.....	July 1, 1903		Equal'd valuation, 1898, 3,684,741
6s, J&J, 3,000.....	July 6, 1906		Assessment is 1/2 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.

LOANS—		When Due.	5s, J&J, \$40,000.....
FUNDING BONDS—			July 1, 1910
5s, J&J, \$75,000.....	July 1, 1912		Bond debt Aug. 1, 1898... \$153,000
TURNPIKE BONDS—			Floating debt.....10,000
6s, J&J, \$20,000.....	July 1, 1908		Total debt Aug. 1, 1898.. 163,000
6s, J&J, 15,000.....	July 1, 1903		Equal'd valuation, 1898, 3,684,741
6s, J&J, 3,000.....	July 6, 1906		Assessment is 1/2 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.

**SPENCER COUNTY.—JOS. TUCKER, Clerk.**

County seat is Taylorsville.

LOANS—		When Due.	Total debt Apr. 1, 1898...
COUNTY BONDS—			\$93,000
6s, A&O, \$84,000....	Apr. 1, 1901-'11		Equal'd valuation 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.

**WOODFORD CO.—JAMES W. SMITH, Treas.**

County seat is Versailles.

LOANS—		When Due.	Tax valuation, person'l.
COUNTY BONDS—			\$2,043,290
4s, M&S, \$50,000.....			Total valuation 1897... 8,139,932
Subject to call after 1903.			Assessment same as actual value.
Total debt Feb. 1, 1898... \$50,000			State tax (per \$1,000).....\$5.25
Total valuation 1898.....7,919,444			County tax (per \$1,000).....3.60
Tax valuation, real.....6,148,015			Population in 1890 was.....12,330
			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.

Place.	Total Debt.	Int. Rate.	Tax Valuation.	Populat'n
Ashland, Boyd Co.....	\$42,000	5	\$3,017,000 ('94)	4,195
Boyd Co.....	45,000	5	4,284,429 ('97)	14,033
Franklin, Simpson Co..	21,000	5	618,616	2,320
Grayson Co.....	46,100	6	2,588,447 ('98)	18,888
Ludlow, Kenton Co.....	72,700	5	1,406,606 ('95)	4,000
Lyon Co.....	75,000	6&7	1,152,361 ('95)	7,628
Shelby Co.....	200,000	5&6	8,112,923 ('97)	16,521
Warren Co.....	60,000	5	10,005,199 ('97)	30,158

**State of Tennessee.**

ITS DEBT, RESOURCES, ETC.

Organized as a Territory (Act May 26, 1790) - May, 26 1790  
 Admitted as a State (Act June 1, 1796) - June 1, 1796  
 Total area of State (square miles) - 42,050  
 State Capital - Nashville  
 Governor (term expires Jan. 15, 1899) - Robert L. Taylor  
 Secretary of State (term exp. Feb. 12\*, 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.

The debt on which the State is paying interest is as follows.

LOANS— NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	Payable.	When Due.	Outstanding.
Redemption.....	4	A & O	Oct. 1, 1907	\$469,000
New settlement bonds (subject to call at 100).....	3	J & J	July 1, 1913	13,709,800
Penitentiary bonds.....	4 1/2	A & O	Oct. 1, 1913	600,000
Redemption bonds.....	4 1/2	A & O	Oct. 1, 1913	1,000,000
Old bonds and certs. of indebtedness held by State institutions.....	5 & 6	....	1896 to 1914	676,000

PAR VALUE OF BONDS.—Settlement bonds are \$100 and \$1,000.  
 INTEREST on the new settlement bonds is payable in Nashville or by Messrs. Latham, Alexander & Co., New York City.  
 TOTAL DEBT, ETC.—The subjoined statement shows Tennessee's total new settlement debt in September, 1898.

Total interest-bearing debt.....	\$16,454,800
Estimated amount of bonds yet to be funded.....	840,000

ASSESSED VALUATION.—The following statement shows the character and valuation of all taxable property in the State.

Year.	Acres.	Town Lots.	Other Property.	Total Value.	Rate of Tax per \$1,000.
1897..	162,920,056	111,732,170	36,720,503	311,372,729	6.34
1896..	165,762,960	112,497,140	34,212,533	312,472,633	6.45
1895..	165,893,997	111,906,412	38,271,204	316,061,613	6.42
1892..	182,041,338	120,521,975	50,153,219	352,716,532	7.04
1890..	172,340,180	120,530,633	54,637,292	347,508,105	6.54
1885..	143,198,948	57,898,552	25,651,808	226,749,308	5.60
1880..	148,999,550	46,635,550	16,133,338	211,768,438	6.00
1875..	183,228,365	57,578,261	37,213,908	278,020,534	6.74
1871..	205,386,777	72,518,243		287,905,020	8.39
1867..	155,245,178	59,039,406	11,108,826	225,393,410	6.72

POPULATION.—The population of Tennessee has been as follows:  
 1890.....1,767,518  
 1880.....1,542,359  
 1870.....1,258,520  
 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 1850; 283,019 in 1860; 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.

LOANS—		When Due.	STREET IMPROVEMENT BONDS—
COURT HOUSE BONDS—			6s, g., J&J, \$25,000....
6s, g., J&D, \$10,000....	Dec. 1, 1921		July 1, 1920
FUNDING BONDS—			6s, g., J&D, 30,000....
6s, M&S, \$4,933.....	Mar. 1, 1900		Dec. 1, 1921
6s, M&S, 22,000.....	Mar. 1, 1925		Bonded debt Jan. 1, '98.. \$176,258
MARKET HOUSE BONDS—			(City has no water debt.)
6s, g., J&D, \$10,000....	Dec. 1, 1921		Floating debt.....10,800
RAILROAD AID BONDS—			Total debt Jan. 1, 1898... 187,058
6s, F&A, \$40,000.....	Aug. 5, 1912		Total valuation 1897..... 800,000
6s, J&J, 25,000.....	July 1, 1920		Assessment is 1/2 actual value.
SCHOOL BUILDING BONDS—			Total tax (per \$1,000).....\$30.00
6s, g., J&J, \$12,000....	July 1, 1922		Population in 1890 was.....3,324
			Population in 1880 was.....1,647
			Population in 1896 (est.).... 5,000

**CHATTANOOGA.—E. WATKINS, Mayor.**

Chattanooga is the County seat of Hamilton County.

LOANS—		When Due.	SEWER BONDS.
CINCINNATI SOUTHERN RR.			6s, M&S, \$50,000....
6s, M&S, \$100,000....	Sept. 1, 1900		Sept. 1, 1917
FUNDING BONDS.			6s, A&O, 125,000....
6s, June, \$81,000.....	June 1, 1911		Apr. 15, 1909
			6s, A&O, \$75,000....
			Apr. 15, 1911
			STREET AND SEWER BONDS.
			5s, A&O, \$250,000....
			Apr. 15, 1920
			5s, A&O, 250,000....
			Apr. 15, 1921

INTEREST on the funding 6s due in 1917 is payable in Chattanooga; on all other bonds in New York City.

BONDED DEBT August 1, 1898, was \$931,000; floating debt, \$12,000; sinking fund assets, \$93,000; net debt, \$850,000.

ASSESSED VALUATION in 1898 of real estate about \$11,500,000; of personal property, \$2,000,000; total, \$13,500,000; tax rate (per \$1,000), \$23.00. Real estate is assessed at "about 1/2 its actual value."

POPULATION.—In 1890 was 29,100; in 1880 it was 12,892; in 1898 (city and suburbs estimated) 50,000.

CLARKSVILLE.—{ J. H. SMITH, Mayor. } H. D. PETTUS, Treasurer.

Table with columns: Loans (When Due), Refunding Bonds, Sewer Bonds, Water Bonds, and Assessment details.

INTEREST is payable at Clarksville. TOTAL BONDED DEBT on March 20, 1898, was \$189,100.

ASSESSED VALUATION in 1898 was \$3,398,800, including real estate, \$2,767,100; personal property, \$631,700; tax rate (per \$1,000), 1897, \$19.00, including State tax, \$3.00; county tax, \$5.00; city tax, \$11.00. Property is assessed at about 3/8 of its actual value.

POPULATION in 1890 was 7,924; in 1898 estimated at 12,000.

HAMILTON CO.—SETH M. WALKER, Co. Judge. County seat is Chattanooga.

Table with columns: Loans (When Due), Bridge Bonds, Funding Bonds, and Assessment details.

HARRIMAN.—D. W. THOMAS, Clerk.

This city is in Roane County.

Table with columns: Loans (When Due), Water, Electric Light, Etc., and Assessment details.

INTEREST is payable at Lincoln National Bank, New York.

HAYWOOD CO.—J. H. ELLIS, Chairman.

County seat is Brownsville.

Table with columns: Loans (Amount), Railroad Bonds, and Assessment details.

JACKSON.—{ HU. C. ANDERSON, Mayor. } J. A. GREER, Chairman Finance Committee.

This city is in Madison County. Jackson owns its water-works plant, valued at \$400,000, from which the city derives a yearly revenue of \$9,000.

Table with columns: Loans (When Due), Improvement Bonds, School Bonds, Tenn. Mid. Ry. Bonds, and 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), School House, Street Bonds, and Water Works Bonds.

PAR VALUE OF BONDS.—School and street bonds are \$500 each. INTEREST is payable in New York—on school and street bonds by the Hanover National Bank; on others by the Nat'l Bank of Deposit.

KNOX COUNTY.—G. L. MALONEY, Co. Judge.

County seat is Knoxville.

Table with columns: Loans (When Due), Railroad Bonds, Bridge Warrants, Bridge Bonds, and Bridge Bonds (Cont.).

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; for debts of the latter two see separate reports further below.

Table with columns: Loans (When Due), Funding Bonds, Market & School Bonds, and Loans (When Due).

Total valuation 1897...\$9,010,752 | Population '90 (local census) 27,709
Assessment about 1/2 actual value | Population (consol'd) abt. 40,000
City tax (per \$1,000).....\$13.00

The city owns \$275,000 Knoxville Southern stock. TAX FREE.—Bonds due 1906 are free from taxation.

LAUDERDALE CO.—J. E. PALMER, Trustee.

County seat is Ripley.

Table with columns: Loans (When Due), Railroad Aid Bonds, and Assessment details.

TAX FREE.—All bonds of this county are exempt from taxation.

MARSHALL CO.—W. L. WALLACE, Clerk.

County seat is Lewisburg.

Table with columns: Loans (When Due), Refunding Bonds, and Assessment details.

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.

Table with columns: Loans (When Due), City Bonds, Taxing District of Shelby Co., and Stamped Flippins.

PAR VALUE OF BONDS.—The 6s due 1913 are \$100, \$500 and \$1,000. The 6s due 1915 and the stamped Flippins are \$1,000 each.

INTEREST.—Interest is payable in New York and Memphis. The Flippin bonds carry tax-receivable coupons.

FREEDOM FROM TAXATION.—Bonds are free from local tax.

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 3/8 actual value:

Table with columns: Years, Real Estate, Personal Property, Tol. Assessed Valuation, and 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.

Morristown is in Hamblen County.

Table with columns: Loans (When Due), School House, Street Bonds, and Water Works Bonds.

INTEREST on school house bonds is payable at the Hanover Nat. Bank, New York; on street bonds at Morristown.

NASHVILLE.—{ R. H. DUDLEY, Mayor. } F. E. KUHN, City Recorder.

Nashville is the capital of the State and the county seat of Davidson County.

Table with columns: Loans (When Due), Bridge Bonds, Centennial Bonds, Sewer Bonds, Improvement Bonds, Old City Bonds, Refunding Bonds, and Funding Bonds.

INTEREST is payable in New York and Nashville—in New York by the Merchants 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 July 1, 1898, was \$3,307,300, including a water debt of \$1,472,000. The city has a sinking fund and no floating debt.

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 interest on the water bonds.

**DEBT LIMITATION.**—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:

Years.	Real.	Personal.	Total.	Tax Raised.
1898	\$28,684,240	\$6,715,150	\$35,399,390	
1897	28,445,020	7,160,030	35,605,050	\$530,498
1895	28,264,447	6,808,000	35,072,447	522,456
1894	29,128,600	5,871,350	34,999,950	521,364
1893	30,194,650	7,326,850	37,521,500	559,059
1890	24,079,400	9,486,325	33,565,725	500,010
1888	20,236,700	8,391,750	28,628,456	426,537
1881			15,249,575	

The assessment is about 2/3 actual value. The city tax rate (per \$1,000) in 1898 was \$15.00; total tax (per \$1,000), \$24.50.

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.

**IMPROVEMENT BONDS.**—Town tax (per \$1,000).....\$13.00  
5s, M&S, \$100,000.....Sept., 1919  
Bonded debt Jan. 22, '98, \$100,000  
Population in 1890 was.....2,297

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.

This city is in Henry County.

**LOANS.**—When Due. Interest payable in New York.  
**RAILROAD BONDS.**—Total debt Jan. 21, '98.....\$60,000  
5s, \$15,000.....1911  
Subject to call at any time.  
WATER & LIGHT BONDS—Tax valuation 1897.....\$10.00  
5s, \$45,000.....1915  
Subject to call after 1900.  
Population in 1890 was.....1,917  
Population in 1898 (estim'd) 3,000

**SHELBY COUNTY.**—R. A. SPEED, Clerk  
County Court.—County seat is Memphis.

**LOANS.**—When Due. State & co. tax (per M.) '96 \$10.00  
**RAILROAD BONDS.**—Population in 1890 was...112,740  
6s, \$31,000.....  
Tax valuation 1897...\$68,102,394  
Population in 1897 (est.)...150,000

**SUMNER COUNTY.**—HARRIS BROWN, Clerk.

County seat is Gallatin.

**LOANS.**—When Due. Tax valuation, railroad \$1,231,797  
CUMB. & O. RR. AID BONDS—Total valuation 1897.....5,033,313  
6s, J&J, \$136,800.....Jan. 1, 1913  
Total debt Jan. 1, 1898...\$136,800  
Assessment about 3/5 actual value.  
Tax valuation, real.....3,267,764  
State and co. tax (p. \$1,000) \$10.50  
Tax valuation, personal 584,752  
Population in 1890 was...23,668  
Population in 1880 was...23,625

INTEREST is payable by county trustee.  
OPTIONAL.—All bonds are subject to call at option of county.

**TIPTON COUNTY.**—

County seat is Covington.

**LOANS.**—When Due. Tax valuation 1896.....\$2,794,181  
**RAILROAD AID BONDS.**—Assessment about 3/4 actual value.  
6s, \$79,000.....  
Total tax (per \$1,000) '96 \$15.50  
Floating debt.....\$11,219  
Population in 1890 was...24,271  
Total debt 1896.....90,219  
Population in 1880 was...21,033

**UNION CITY.**—{ JOHN T. WALKER, Mayor.  
B. F. BECKHAM, Treasurer.

This city is in Obion County.

**LOANS.**—When Due. Sinking fund.....\$4,400  
**CEMETERY BONDS.**—Net debt Feb. 1, 1893.....53,600  
6s, \$3,500.....1903-1913  
Assessed valuation, real 722,780  
WATER AND ELECTRIC LIGHT—Assessed val'n, personal 206,470  
6s, M&S, \$8,000.....Sept. 1, 1921  
Total valuation 1897.....929,150  
Subject to call after Sept. 1, 1901  
Assessment is 65 p.c. actual value.  
6s, M&S, \$20,000.....Sept. 1, 1921  
State & co. tax (per M.) '97 \$10.00  
Subject to call after Sept. 1, 1911  
City & sch'l tax (per M.) '97 14.00  
6s, M&S, \$30,000.....Sept. 1, 1921  
Population in 1890 was...3,441  
Interest is payable in New York.  
Population in 1880 was...1,870  
Total debt Feb. 1, 1898...\$58,000  
Population in 1898 (est.)...4,500

TAX FREE.—All of the above bonds are exempt from taxation.

**WEST KNOXVILLE.**—{ M. L. ROSS, Mayor.  
W. W. MORRISON, Tr.

This town is in Knox County and was recently consolidated with Knoxville and North Knoxville, forming "Greater Knoxville."

**LOANS.**—When Due. Total debt Feb. 1, 1897...\$112,000  
**BRIDGE AND SEWER.**—Population in 1890 was...2,114  
5s, J&D, \$37,000.....June 1, 1922  
Population in 1897 (est.)...4,500  
**IMPROVEMENT BONDS.**—  
6s, J&D, \$75,000.....June 1, 1919

INTEREST is payable at New York or Knoxville.

**WILSON CO.**—J. N. ADAMS, Chairman.

County seat is Lebanon.

**LOANS.**—When Due. Tax valuation 1897...\$5,450,930  
**RAILROAD AID BONDS.**—State & co. tax (per \$1,000) '96 \$11  
6s, \$90,000.....  
Population in 1890 was...27,148  
Total debt April 1, 1898...\$90,000  
Population in 1897 was...37,893  
Cash assets.....20,000

**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:

NAME AND PURPOSE—	Interest— P. Ct. Payable.	When Due.	Principal— Outstand'g.
Construction bonds.....	e* 6	A & O Apr. 1, 1919	\$2,720,000
Renewal bonds.....	e* 4	J & J July 1, 1910	3,368,150

**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:

	Funded.	Not funded.
Consols 6 per cent.....	\$2,720,000	\$25,000
Consols 4 per cent.....	3,368,150	246,920

To the foregoing we should add the further fact that the State does not have to raise money for 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:

Years.	Real Estate.	Personal.	Railroads.	Total.	Tax Rate.
1897	\$153,858,554	\$75,995,995	\$29,157,099	\$259,011,508	....
1896	153,835,584	77,025,547	26,576,096	257,437,227	....
1894	158,088,064	76,391,837	25,084,549	259,564,450	....
1892	155,083,714	82,410,049	24,223,963	261,717,726	....
1891	155,079,648	87,370,243	19,726,760	262,176,651	....
1890	141,817,026	74,946,718	18,438,298	235,202,042	\$2.50
1885	126,955,679	82,613,417		209,569,096	2.50
1881	104,742,911	62,995,728		167,738,639	2.80

**POPULATION OF STATE.**—The population of North Carolina has been as follows:

1890	1,617,947	1860	992,622	1830	737,987
1880	1,399,750	1850	869,039	1820	638,829
1870	1,071,361	1840	753,419	1810	555,500

The proportion of the colored population was 37.95% in 1880 and 35.05% 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.**—{ F. M. MILLER, Mayor.  
M. W. ROBERTSON, Clerk.

County seat of Buncombe County.

**LOANS.**—When Due. **STREET BONDS.**  
CITY HALL AND MARKET HOUSE—6s, J&J, \$20,000.....July 1, 1902  
5s, J&J, \$20,000.....Oct. 1, 1920  
5s, J&J, 20,000.....July 1, 1921  
**FLOATING DEBT BONDS.**  
5s, A&O, \$90,000.....Apr. 1, 1924  
**SCHOOL BONDS.**  
5s, J&J, \$25,000.....July 1, 1921  
**SEWER & WATER BOND.**  
6s, J&J, \$100,000.....July 1, 1918  
5s, J&J, \$100,000.....July 1, 1921  
6s, J&J, \$20,000.....July 1, 1902  
5s, J&J, \$300,000.....July 1, 1921  
**WATER BONDS.**  
6s, J&J, \$20,000.....July 1, 1902  
6s, J&J, \$100,000.....July 1, 1916  
Bonded debt Sept. 1, '98, \$795,000  
Water debt (included).....220,000  
Population in 1890 was.....10,235  
Population in 1880 was.....2,616  
Population 1897 about.....15,000

INTEREST on the street improvement and water-works bonds due in 1902 is payable at Asheville; on the floating debt bonds at Baltimore; on all other bonds at New York City.

TAX FREE.—All bonds issued by this city are exempt from city tax.  
DEBT LIMITATION.—Bonds can be issued only by vote of the people.

ASSESSED VALUATION of real estate and personal property for 1898 was \$4,723,191; city tax in 1898 (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 Jan. 26, '98, the Court decided that the \$98,000 bonds were illegal.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt June 1, '96.	\$98,000
<b>REFUNDING BONDS—</b>		Tax valuation 1896.....	9,788,568
5s, J&J, \$98,000.....	July 1, 1925	Population in 1890.....	35,266

**CHARLOTTE.**—FRED. NASH, Treasurer.

County seat of Mecklenburg County.			
<b>LOANS—</b>	<i>When Due.</i>	Total debt Feb. 1, 1898..	\$175,000
<b>CITY HALL BONDS—</b>		Tax valuation 1897.....	5,975,000
5s, .....	\$40,000.....30 years	Assessment about 2/3 actual value.	
<b>FUNDING BONDS—</b>		Total tax (per \$1,000) '97..	\$21.00
5s, J&J, \$10,000.....	July 1, 1920	Population in 1890 was.....	11,557
<b>STREET AND SEWER BONDS—</b>		Population in 1898 (est.).....	25,000
5s, J&J, \$50,000.....	Jan. 1, 1918		
5s, J&J, 75,000.....	July 1, 1920		

INTEREST is payable in New York or Charlotte and coupons are receivable for city taxes.

DEBT LIMITATION.—Chartered limit of bonded debt is \$500,000.

**CHEROKEE CO.**—County seat is Murphy.

<b>LOANS—</b>	<i>When Due.</i>	Floating debt.....	\$3,026
6s, Apl. 1, \$10,500....	Apl. 1, 1920	Total debt Apr. 1, 1898..	57,426
6s, Apl. 1, 26,500....	Apl. 1, 1921	Tax valuation 1896.....	1,479,325
6s, Apl. 1, 1,000....	Apl. 1, 1922	Actual value (est.).....	3,000,000
6s, .....	16,000.....1928	Population in 1890 was.....	9,976
Bonded debt Apr. 1, '98..	\$54,400	Population in 1880 was.....	8,182

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.			
<b>LOANS—</b>	<i>When Due.</i>	Interest payable in Shelby, N. C.	
<b>JAIL BONDS—</b>		Total debt Mar. 30, 1898.	\$78,300
6s, J&J, \$3,300.....	1901	Total valuation 1897.....	3,113,933
Subject to call \$1,000 yearly.			
<b>RAILROAD AID—</b>		Total tax rate (per \$1,000) '98-99	\$8.66 2/3
6s, J&J, \$75,000.....	1905, '10, '15	Population in 1890 was.....	20,394
(\$25,000 each year.)			
		Population in 1898 (est.).....	37,000

**CRAVEN COUNTY.**—County seat is New Berne.

<b>LOANS—</b>	<i>When Due.</i>	Interest is payable in New Berne.	
<b>FUNDING BONDS—</b>		Total valuation 1896.....	\$2,915,778
6s, July 1, \$46,025.....	1909	Assessment about 2/3 actual value.	
<b>REFUNDING BONDS—</b>		Total tax (per \$1,000) '95..	\$11.17
5s, g., J&D, \$87,300	June 1, 1927	Population in 1890 was.....	20,533
Subject to call on 6 months' notice.			

**CUMBERLAND CO.**—County seat is Fayetteville.

Bonded debt (last ret'ns).	\$106,000	Population in 1890 was.....	27,326
Tax valuation 1896.....	\$3,733,680		

**DURHAM.**—{ THOMAS L. PEAY, Mayor.  
GEORGE W. WOODWARD, Clerk.

This is the county seat of Durham County.			
<b>LOANS—</b>	<i>When Due.</i>	Total debt.....	\$189,048
<b>RAILROAD BONDS—</b>		Sinking fund.....	22,572
6s, J&J, \$100,000....	Jan. 2, 1928	Net debt Feb. 11, 1898..	166,476
6s, Jan., 50,000.....	July 1, 1918	Tax valuation, real.....	1,548,527
<b>PUBLIC SCHOOL BONDS—</b>		Tax valuation, personal, 3,645,649	
6s, J&J, \$24,000....	Sept. 1, 1921	Total valuation 1897.....	*5,194,176
Subject to call.			
Interest payable in Durham.			
Bonded debt Feb. 11, '98.	\$174,000	Assessment abt. 2/3 of actual value.	
Floating debt.....	15,048	Total tax (per \$1,000).....	\$17.00
		Population in 1890 was.....	5,485
		Population in 1895 was.....	11,699

\* For particulars in regard to assessed valuation, see vol. 64, p. 480.

**DURHAM CO.**—F. D. MARKHAM, Sheriff.

County seat is Durham.			
<b>LOANS</b>	<i>When Due.</i>	Bonded debt Mar., 1898.	\$65,000
<b>COURT HOUSE—</b>		Tax valuation 1897.....	7,204,952
6s, J&J, \$5,000.....	Aug. 1, 1907	State and Co. tax (per \$1,000) '97-50	
<b>RAILROAD AID—</b>		Population in 1890 was.....	18,041
6s, A&O, \$60,000....	Oct. 1, 1917		
Bonds may be called in and paid at any time.			

INTEREST on the court house bonds is payable in Durham; on the railroad aid bonds in Baltimore, Md.

**FAYETTEVILLE.**—W. S. COOK, Mayor.

County seat of Cumberland Co.			
<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Mar. 1, '98..	\$49,500
<b>REFUNDING BONDS—</b>		Tax valuation 1895.....	1,250,000
5s, .....	\$34,500.....1926	Assessment about 2/3 actual value.	
<b>RAILROAD BONDS—</b>		Total tax (per \$1,000).....	\$20.00
7s, .....	\$15,000.....Feb. 1, 1903	Population in 1890 was.....	4,222
All coupons are tax-receivable.			
		Population in 1898 was.....	6,000

**FORSYTH CO.**—J. F. MILLER, Reg. of Deeds.

County seat is Winston.			
<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Feb. 18, '98	\$55,000
<b>COURT HOUSE BONDS—</b>		Tax valuation 1896.....	7,913,486
6s, May 1, \$19,000....	May 1, 1901	Real valuation about.....	16,000,000
6s, May 1, 18,000....	May 1, 1906	Population in 1890 was.....	28,430
6s, May 1, 18,000....	May 1, 1911	Population in 1880 was.....	18,070

**GREENSBORO.**—County seat of Guilford County.

<b>LOANS—</b>	<i>When Due.</i>	Interest paid in Greensboro.	
<b>IMPROVEMENT BONDS, 1887—</b>		Total debt (last returns).....	\$150,000
6s, J&J, \$100,000....	Jan. 1, 1917	Population in 1890 was.....	3,310
<b>SCHOOL LOCATION—</b>		Population in 1895 (est.).....	10,000
6s, J&J, \$30,000....	Jan. 1, 1922		
6s, J&J, 20,000.....	1923		

TAX FREE.—All of the bonds are exempt from taxation.

**HENDERSON CO.**—W. J. DAVIS, Treasurer.

County seat is Hendersonville.			
<b>LOANS—</b>	<i>When Due.</i>	Tax valuation 1897.....	\$2,278,770
<b>REFUNDING BONDS—</b>		Assessment 3/4 to 4/5 actual value.	
6s, M&N, \$97,000....	May 1, 1925	Population in 1890 was.....	12,589
Bonded debt Mar. 11, '98..	\$97,000		

**MECKLENBURG CO.**—J. W. COBB, Register.

County seat is Charlotte.			
<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, personal	\$5,320,000
<b>RAILROAD AID—</b>		Total valuation 1898.....	11,033,470
6s, M&N, \$300,000....	Nov. 1, 1920	Assessment is abt. 2/3 actual value.	
Floating debt.....	\$20,000	Total tax (per \$1,000) '98..	\$11.00
Total debt Aug. 1, 1898.	320,000	Population in 1890 was.....	42,673
Tax valuation, real.....	5,713,470	Population in 1898 (est.).....	75,000

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.

**NEWBERN.**—Newbern is in Craven County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, personal.	\$500,000
<b>RAILROAD AID BONDS—</b>		Total valuation 1894.....	2,000,000
5s, Jan. 1, \$47,500....	Jan. 1, 1923	Assessment abt. 3/4 actual value.	
Int. payable at City Clerk's office.		Total tax (per \$1,000).....	\$16.16
Net debt (last returns).....	\$36,000	Population in 1890 was.....	7,843
Tax valuation, real.....	1,500,000	Population in 1895 (est.).....	9,000

**RALEIGH.**—{ W. M. RUSS, Mayor.  
JOSEPH G. BROWN, Treas.

Raleigh is the county seat of Wake County.			
<b>LOANS—</b>	<i>When Due.</i>	<b>FUNDED DEBT—</b>	
<b>CONSOLIDATED DEBT BONDS—</b>		6s, J&J, \$41,750 July, '97, to 1907	
5s, J&J, \$67,500.....	July 1, 1919	<b>PUBLIC IMP. BONDS—</b>	
<b>CURRENT EXPENSE BONDS—</b>		5s, J&J, \$75,000.....	July 1, 1929
5s, M&N, \$25,000....	1899 to 1903	<b>STREET BONDS—</b>	
(\$5,000 payable yearly on May 1.)			
		5s, J&J, \$25,000.....	July 1, 1919
		5s, A&O, 50,000.....	Oct. 1, 1927

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 bonded debt on Mar. 1, '98, was \$284,250; floating debt, \$4,578; total debt, \$288,828; sinking fund assets, \$26,629; cash in treasury, \$48,004; net debt, \$214,194.

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 actual value."

POPULATION.—The population in 1890 was 12,678; in 1880 it was 9,265; in 1893 (estimated), 16,000.

**RUTHERFORD CO.**—County seat is Rutherfordton.

<b>LOANS—</b>	<i>When Due.</i>	Tax val'n, real & RR.	\$1,992,065
<b>RAILROAD BONDS—</b>		Tax valuat'n, personal.	541,003
6s, Oct. 1, \$100,000....	Oct. 1, 1905	Total valuation 1896....	2,533,015
6s, M&N, \$27,300....	Nov. 1, 1906	Assessment about 2/3 actual value.	
Interest payable at Rutherfordton.		Total tax (per \$1,000).....	\$10.50
Bonded debt Jan. 1, 1896.	\$127,300	Population in 1890 was....	18,770

**SALISBURY.**—{ T. C. LINN, Mayor.  
D. A. ATWELL, Treasurer.

This city is the county seat of Rowan County.			
<b>LOANS—</b>	<i>When Due.</i>	Net debt Feb. 1, 1898....	\$47,000
<b>STREET BONDS—</b>		Tax valuation, real.....	1,583,005
5s, June 1, \$15,000....	June 1, 1901	Tax valuation, personal.	395,750
5s, June 1, 15,000....	June 1, 1911	Total valuation 1897.....	1,978,755
5s, June 1, 20,000....	June 1, 1921	Assessment about 2/3 actual value.	
Interest is payable in N. Y. City.		Total tax (per \$1,000).....	\$9.10
Bonded debt Feb., 1898....	\$50,000	Population in 1890 was.....	4,418
Sinking fund.....	3,000	Population in 1896 (est.).....	5,300

**SALISBURY TOWNSHIP.**—J. S. McCUBBINS, Jr., Treas.—This township is in Rowan County.

5s, J&J, \$50,000....	Due 1930	(Valuation made every 4 years.)	
Bonded debt Feb. 1, 1898.	\$50,000	Population in 1890 was.....	6,411
Tax valuation 1894.....	\$2,113,358	Population in 1897 (about)	9,000

**STANLY CO.**—W. F. HUCKABEE, Register.

County seat is Albemarle. Bonds mentioned below are in litigation.			
<b>LOANS—</b>	<i>When Due.</i>	Total debt Apr. 1, 1898..	\$113,000
<b>RAILROAD AID BONDS—</b>		Tax valuation 1897.....	1,471,786
6s, July, \$100,000....	1920	Actual valuation.....	3,000,000
Interest payable at Salisbury.		Population in 1890 was.....	12,136

**STATESVILLE.**—{ DR. L. HARRILL, Mayor.  
EUGENE MORRISON, Treas.

County seat of Iredell County.			
<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, railr'ds....	\$27,423
<b>WATER &amp; SEWER—</b>		Total valuation 1897.....	1,002,391
5 1/2s, 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.  
WM. STRUTHERS, Treas.

Wilmington is the county-seat of New Hanover County.			
<b>LOANS—</b>	<i>When Due.</i>	O. & E. C. RR.—	
<b>FUNDING (Gold) 1892.</b>		6s, .....	\$100,000.....Jan. 1, 1918
5s, J&J, \$332,400....	Jan. 1, 1922	<b>MARKET HOUSE BONDS—</b>	
C. F. & Y. RR.—		7s, \$5,000.....	1903
5s, .....	\$150,000.....Jan. 1, 1919	<b>OLD BONDS—</b>	
<b>FUNDING BONDS—</b>		..., \$11,100.....	past due
5s, J&J, \$150,000....	Jan. 1, 1912		
5s, Jan., 35,000.....	1899-1905		

The funding bonds of 1892 were issued to retire all 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 Sept. 15, '98, was \$783,500; sinking fund, \$34,100; net debt Sept. 15, 1898, was \$749,400. 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, the assessment being about 2/3 actual value.

Years.	Real Estate.	Personal Property.	Total.	City Tax (per \$1,000)
1898.....	\$5,137,215	\$1,666,695	\$6,803,910	\$25.20
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

POPULATION in 1890 was 20,056; in 1898 (est.) 25,000.

**WILSON.**—{ P. B. DEAMS, Mayor.  
JOHN R. MOORE, Clerk.

Wilson is in Wilson County.			
<b>LOANS—</b>	<i>When Due.</i>	<b>SEWER BONDS—</b>	
<b>WATER AND LIGHT BONDS—</b>		6s, g., Jan. 15, \$17,000.....	1916
5s, A&O, \$74,500....	Jan. 1, 1912	Bonded debt Jan. 1, '97..	\$91,500

Floating debt.....	\$750	State tax (per \$1,000).....	\$2.40
Total debt Jan. 1, 1897....	92,250	County tax (per \$1,000)....	2.36 <sup>2</sup> / <sub>3</sub>
Water debt (included)....	60,000	City tax (per \$1,000).....	6.00
Tax valuation, real.....	710,000	Average school tax.....	4.80
Tax valuation, personal.....	635,000	Population in 1890 was.....	2,126
Total valuation 1897....	1,345,000	Population in 1896 (est.)....	4,500
Assessment about <sup>2</sup> / <sub>3</sub> actual value.			

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 Nat. Bank, New York; on the sewer bonds at the Nat. Park Bank, N. Y.

**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 <sup>1</sup> / <sub>2</sub> actual value.	
6s, M&N, \$40,000....	Nov. 15, 1909	State tax (per \$1,000).....	\$9.50
WATER WORKS AND OTHER PUR- POSES—		City tax (per \$1,000).....	13.50
5s, M&S, \$160,000....	Sept. 1, 1924	Average school tax.....	\$1.00
Bonded debt Mar. 15, '98.	\$400,000	Population in 1890 was.....	3,018
		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.

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, A&O, \$55,000.....	Oct. 1, 1926
CONVERSION BONDS—		5s, J&J, 23,000.....	in 99 years
5s, A&O, \$50,000....	Oct. 1, 1922	4s, J&J, 3,361,700.....	J.&J. 1909
5s, A&O, 56,000....	Oct. 1, 1923	REFUNDING BONDS—	
5s, A&O, 62,500....	Oct. 1, 1924	4 <sup>1</sup> / <sub>2</sub> s, A&O, \$100,000.....	1928
5s, A&O, 90,000....	Oct. 1, 1925	\$90,000 due Apr. and \$10,000 Oct.	

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:

	Jan. 1, 1898.	Jan. 1, 1897.	Jan. 1, 1896.	Jan. 1, 1895.
Tl bonded debt.	\$3,807,700	\$3,827,700	\$3,839,700	\$3,851,200

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	6,638,770	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. 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 1897 (est.)....	4,500
Other bonds.....			\$30,000

**CHESTER CO.**—T. W. SHANNAN, Supervisor.  
 County seat is Chester.

LOANS—	When Due.	Tax valuation real.....	\$2,226,905
RAILROAD AID BONDS—		Tax valuation personal.....	971,341
6s, Feb. 1, \$75,000....	Apr. 1, 1905	Tax valuation, railroads.....	660,253
Interest is payable at Chester.		Tax valuation 1897.....	3,858,499
Bonded debt Jan. 1, '98..	\$75,000	Assessment about <sup>2</sup> / <sub>3</sub> actual value.	
Floating debt.....	3,000	Total tax per \$1,000.....	\$15.20
Total debt Jan. 1, 1898..	78,000	Population in 1890 was.....	26,660

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.

LOANS—	When Due.	Interest.	Principal.
NAME AND PURPOSE.	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 is \$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 <sup>1</sup>/<sub>2</sub> 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	.....
1888.....	2,755,752	1,245,639	4,001,391	.....

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—	
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
PAYING BONDS—		Coupons are all tax-receivable.	
6s, M&S, \$15,000....	Sept. 1, 1913	Bonded debt (last returns).....	\$196,600
RAILROAD BONDS—		Tax valuation real.....	1,606,315
7s, J&J, \$11,600....	July 1, 1903	Tax valuation personal.....	865,640
7s, Jan. 9,500.....	Jan. 1, 1900	Total valuation 1895.....	2,471,955
7s, Jan. 10,500....	Jan. 1, 1905	Assessment is 40% actual value.	
7s, Jan. 5,000.....	Jan. 1, 1910	City tax (per \$1,000)....	\$12.93 <sup>1</sup> / <sub>2</sub>
6s, J&J, 5,000.....	Jan. 1, 1901	Population 1890 was.....	8,607
5s, J&J, 10,000....	Jan. 1, 1912	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).....	\$163,100
AT & RICH. AIR LINE RR.—		Tax valuation, real.....	\$4,382,300
7s, .....	\$113,600.....	Tax valuation, personal.....	2,155,035
about \$6,000 paid yearly.		Tax valuation, railroad.....	588,175
GREENVILLE & LAURENS RR.—		Total valuation 1897....	7,125,510
7s, .....	\$49,500.....	Total tax (per \$1,000) '97	\$14.875
		Population in 1890 was.....	44,310

# 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:

LOANS—	Interest.	Principal.	
NAME AND PURPOSE.	P. Ct. Payable.	When Due.	Outstand'g.
B'nds to ref. brown consols '92	4 <sup>1</sup> / <sub>2</sub> J & J	Jan. 1, 1933	\$5,571,633
	Optional after Jan. 1, 1913.		
Blue bonds 1887.....	4 <sup>1</sup> / <sub>2</sub> 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 increasing 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.**—JOHN K. HOOD, 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 <sup>2</sup> / <sub>3</sub> actual value.	
6s, Sept. 1, \$20,000....	10 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 1897 (est.)....	6,000

**GREENWOOD.** { D. C. DUPREE, Mayor.  
R. M. HAYES, Chrm. B'rd Public Imp'ts.  
This town is in Abbeville County.

<b>LOANS—</b>	<i>When Due.</i>	Sinking fund.....	\$1,000
<b>COURT-HOUSE &amp; JAIL BONDS—</b>		Net debt Jan. 1, 1898....	61,000
6s, .....	\$22,000	Assessed valuation 1896....	990,000
<b>WATER BONDS—</b>		Assessment about 3/4 actual value.	
6s, .....	\$40,000	Tax rate (per \$1,000) 1897....	\$14.50
Interest payable in New York.	1937	Population in 1890 was.....	1,326
Bonded debt Jan. 1, 1898	\$62,000	Population in 1897 (est.)....	4,500

**KERSHAW CO.**—{ J. B. PHELPS, Supervisor.  
D. C. KIRKLEY, Auditor.

County seat is Camden.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, railroads.	\$255,250
<b>RAILROAD BONDS—</b>		Total valuation 1897....	2,854,835
7s, J&J, \$50,000.....	Oct. 21, 1912	Assessment about 95 per cent of actual value.	
7s, J&J, \$50,000.....	Jan. 24, 1913	Total tax (per \$1,000).....	\$14.25
Total debt Mar. 1, 1898..	\$100,000	Population in 1890 was.....	22,361
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.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation 1897....	\$2,118,830
<b>CHEW &amp; CHESTER RR.—</b>		Assessment about 3/4 actual value.	
7s, July.....	30 years	Total tax (per \$1,000) '97....	\$16.00
6s, Feb., \$94,600.....	Apr. 26, 1905	Population in 1890 was.....	20,761
Total debt Mar. 27, 1896.	\$148,000	Population in 1880 was.....	16,903

INTEREST is payable at Lancaster Court House.

**LAURENS CO.**—MESSER BABB, Treasurer.

County seat is Laurens C. H.

<b>LOANS—</b>	<i>When Due.</i>	<b>REFUNDING BONDS—</b>	
<b>GREEN, LAURENS &amp; SPART. RR.—</b>		6s, Dec., \$15,000.....	\$149,500
7s, Jan., \$80,000.....	30 years	Total debt Mar. 1, 1898..	\$149,500
<b>GREENVILLE &amp; LAURENS RR.—</b>		Tax valuation 1897.....	4,646,655
7s, Dec., \$74,500.....	30 years	Total tax (per \$1,000) '97....	\$13.75
		Population in 1890 was.....	31,610

**NEWBERRY.**—

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real.....	\$779,500
<b>TOWN BONDS—</b>		Tax valuation, personal.	701,737
5s, Jan., \$22,000.....	Jan. 1, 1906	Tax valuation 1895.....	1,481,237
Subject to call.		Assessment abt. 60% actual value.	
<b>WATER &amp; ELEC. LT. BONDS—</b>		Total tax (per \$1,000).....	\$21.25
6s, Jan., \$42,000.....	Jan. 1, 1937	Population in 1890 was.....	3,020
Coupons tax receivable.		Population in 1898 (est.)....	5,000
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.

<b>LOANS—</b>	<i>When Due.</i>	Net debt Oct. 1, 1897....	\$215,000
<b>RAILROAD AID BONDS—</b>		Tax valuation 1897....	10,206,399
Average, 6 1/2.....	\$225,000	Assessment about 3-5 actual value.	
Sinking fund returns \$10,000 y'ly.		State & co. tax (per M) '97....	\$14.50
Total debt Oct. 1, 1897..	\$225,000	Population in 1890 was.....	55,385
Sinking fund.....	10,000	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.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation 1897....	\$3,387,070
<b>REFUNDING RR. BONDS 1895—</b>		Assessment is 1/2 actual value.	
6s, J&J, \$109,400.....	July 1, 1925	Total tax (per \$1,000) '97....	\$17.25
Subject to call July 1, 1915.		Population in 1890 was.....	25,363
Interest payable in New York.		Population in 1896 (est.)....	30,000
Total debt Mar. 25, 1898.	\$109,400		

# 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. 18'8) - - - 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.

<b>LOANS—</b>	<i>Interest.</i>	<i>Principal.</i>	
<b>NAME AND PURPOSE.</b>	<i>P. Ct. Payable.</i>	<i>When Due.</i>	<i>Outstand'g.</i>
Redemption bonds, 1892.....	4 1/2 J & J	Jan. 1, 1922	\$207,000
do do 1896.....	4 J & J	July 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 tax exempt. **BONDED DEBT.**—The valid bonded debt of the State of Georgia on the 1st of October, 1898, was \$3,039,000, of which \$8,031,500 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, \$8,129,202. The contingent liabilities of the State on October 1, 1898, 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.
1898.....			\$43,036,457	\$409,357,449	\$6.21
1897....	236,086,309	133,948,605	42,286,457	412,321,369	5.21
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	5.08
1890.....	225,054,915	152,311,869	38,462,161	415,828,945	3.96
1885....	179,946,059	119,200,739	22,548,818	321,695,616	3.50
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.**—The population of Georgia has been as follows:  
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% in 1880 and 47.01% 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.

<b>LOANS—</b>	<i>When Due.</i>	<b>REFUNDING BONDS—</b>	
6s, Jan., \$80,000.....	1899 to 1918	6s, .....	\$9,000.....Jan. 15, 1921
\$4,000 due yearly on Jan. 15.		Total debt Apr. 1, 1898..	\$100,500
5s, g., J&J, \$12,500.....	1921	Total valuation 1897....	2,555,000
<b>ELECTRIC LIGHT BONDS—</b>		City tax (per \$1,000).....	\$7.50
5s, g., M&N, \$25,000.....	1923	Population 1890 was.....	4,008
		Population in 1897 (est.)....	7,000

INTEREST is payable at the Mercantile Nat. Bank, New York City.

**AMERICUS.**—{ J. A. HIXON, Mayor.  
HENRY S. DAVIS, Treasurer.

This city is in Sumter County.

<b>LOANS—</b>	<i>When Due.</i>	6s, A&O, \$25,000, g..	Sept. 1, 1920
<b>BUILDING BONDS—</b>		Total debt Apr. 1, 1898..	\$143,000
6s, A&O, \$30,000, g..	Apr. 1, 1920	Tax valuation, real.....	1,662,300
<b>SEWER BONDS—</b>		Tax valuation, personal, 1 1/2	5,820
6s, A&O, \$35,000, g..	Apr. 1, 1919	Total valuation 1897....	2,788,130
<b>IMPROVEMENT BONDS 1898—</b>		Actual valuation.....	3,000,000
4 1/2s, Jan. 1, \$35,000 g. Nov. 15, '27		State & co. tax (per \$1,000)....	\$10.00
<b>WATER BONDS—</b>		City tax (per \$1,000).....	12.50
6s, Jan. 1, \$8,000, Jan. 1, 1900-'18		Population in 1890 was.....	6,398
\$2,000 due every 2 years.		Population in 1896 (estim'd.)	8,000

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.

Athens is the county seat of Clark County. This city has never failed in the payment of principal or interest of its debt. On January 1, 1898, the corporation owned property valued at \$262,371

<b>LOANS—</b>	<i>When Due.</i>	<b>SEWER BONDS 1891—</b>	
<b>COLLEGE BONDS 1873—</b>		5s, J&J, \$25,000.....	July 1, 1921
5s, J&J, \$20,000.....	1899 to 1902	<b>WATER BONDS 1892—</b>	
(\$5,000 due yearly July 1.)		5s, M&N, \$24,000, Nov. 1, '98 to '21	
<b>SCHOOL BONDS 1886—</b>		(\$1,000 due yearly.)	
5s, J&J, \$20,000.....	July 1, 1916	5s, M&N, \$96,000.....	Nov. 1, 1922

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** Aug. 1, 1898, was \$185,000.

**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. Real estate is assessed at its actual value.

**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.

LOANS—		When Due.	REDEMPTION—(Con.)—	
CAPITOL—			4 <sup>1</sup> / <sub>2</sub> s, J&J,	\$36,000. Jan. 1, 1923
FLOATING DEBT—			4 <sup>1</sup> / <sub>2</sub> s, J&J,	46,000g. Dec. 31, 1924
6s, J&J,	\$55,500	Jan. 1, 1914	4s, J&J,	124,000. Jan. 1, 1920
GEORGIA AIR LINE—			4s, J&J,	36,000. Jan. 1, 1921
8s, J&J,	\$100,000	Jan. 1, 1902	4s, g., J&J,	36,000g. Jan. 1, 1923
GEORGIA WESTERN RR.—			4s, g., J&J,	46,000g. Jan. 1, 1926
7s, J&J,	\$300,000	Jan. 1, 1899	4s, g., J&J,	74,000g. Jan. 1, 1927
REDEMPTION—			WATER—	
8s, J&J,	\$300,000	July 1, 1902	7s, J&J,	\$399,000. Jan. 1, 1904
8s, J&J,	\$18,000	Jan. 1, 1902	7s, J&J,	28,000. Jan. 1, 1907
5s, J&J,	63,500	July 1, 1911	4 <sup>1</sup> / <sub>2</sub> s, g., J&J,	500,000g. Jan. 1, 1922
5s, J&J,	52,000	Sept. 1, 1915	4s, J&J,	46,000. Jan. 1, 1902
4 <sup>1</sup> / <sub>2</sub> s, J&J,	116,000	July 1, 1916	4s, J&J,	18,000. Jan. 1, 1907
4 <sup>1</sup> / <sub>2</sub> s, J&J,	22,000	Jan. 1, 1917	4s, g., J&J,	182,000g. Jan. 1, 1923
4 <sup>1</sup> / <sub>2</sub> s, J&J,	21,500	Jan. 1, 1918	WEST END BONDS (assumed)—	
4 <sup>1</sup> / <sub>2</sub> s, J&J,	25,000	Jan. 1, 1919	5s, A&O,	\$50,000. Apr. 1, 1910
4 <sup>1</sup> / <sub>2</sub> s, g., J&J,	289,000g.	Jan. 1, 1922		

PAR VALUE.—Bonds are in pieces of \$100 and multiples of same. INTEREST is payable in Atlanta and at the Fourth Nat. Bank and Nat. Park Bank, in New York. All issues carry tax-receivable coupons. TOTAL DEBT, SINKING FUNDS, ETC.—The subjoined statement shows Atlanta's total municipal debt and the water debt.

	Aug. 1, 1893.	Jan. 1, 1896.	Jan. 1, 1895.	Jan. 1, 1894.
Total bonded debt.....	\$2,952,500	\$2,956,000	\$2,961,000	\$2,966,000
Water debt.....	1,173,000	1,127,000	1,127,000	1,127,000

On Aug. 1, 1898, the city's sinking fund amounted to \$51,168. The city charter requires that bonds to the amount of \$3,500 be purchased annually by the sinking fund and retired. In addition to this requirement a sinking fund of \$9,334 annually has since been established to be set aside from taxes.

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.—Charter forbids increase of city's debt. TAX FREE.—All the above bonds are exempt from the city tax. 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.
1898.....	\$41,906,514	\$10,614,568	\$52,521,082	\$12.50
1896.....	43,522,967	11,608,230	55,131,197	12.50
1895.....	42,230,330	11,913,165	54,143,495	15.00
1891.....	35,502,618	14,405,332	49,907,950	15.00
1888.....	25,590,681	9,003,517	34,594,198	15.00

The total tax rate (per \$1,000) for 1898 was \$23.60 1/2, being made up of the State tax, \$5.20 10; county tax, \$5.90 4/10, 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.

NAME AND PURPOSE.	Interest.		Principal.	
	P. Ct.	When Due.	When Due.	Outstand'g.
Bonds lettered F B 1876.....	7	M & N Nov. 1, 1899		\$68,000
do A C 1876.....	7	A & O Apr. 1, 1900		82,000
do F B 1876.....	7	M & N Nov. 1, 1901		65,500
do R B 1877.....	7	J & D Dec. 1, 1901		23,800
do R B 1877.....	7	J & J Jan. 1, 1902		85,500
do R B 1878.....	7	J & J Jan. 1, 1903		56,000
do R B 1878.....	7	J & D June 1, 1899		48,000
do R 1879.....	6	J & J Jan. 1, 1904		106,600
do W W 1880.....	6	J & D Dec. 1, 1905		148,400
do A A 1880.....	6	F & A Feb. 1, 1906		39,000
do B B 1882.....	6	M & N Nov. 1, 1913		200,000
do F I 1883.....	6	F & A Feb. 1, 1915		45,000
do D 1885.....	6	M & A Feb. 1, 1919		25,000
do R B 1889.....	5	M & N May 1, 1921		105,000
do C B 1891.....	5	A & O Oct. 1, 1916		24,500
do E E 1886.....	4 1/2	J & D Dec. 1, 1922		115,000
do R R 1892.....	4 1/2	M & S Mar. 1, 1923		98,000
do 1893.....	4 1/2	M & N May 1, 1924		104,000
Refunding bonds 1894.....	4 1/2	A & O Apr. 1, 1925		88,000
do do 1895.....	4 1/2	A & O Apr. 1, 1926		56,000
do do 1896.....	4	A & O Apr. 1, 1927		62,000
do do 1898.....	3 1/2	M & S Mar. 1, 1928		100,000

Bonds past due but not yet presented for payment..... 6,000

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.

Years.	Bonded debt.	Years.	Bonded debt.	Years.	Bonded debt.
1898.....	\$1,750,800	1894.....	\$1,750,800	1883.....	\$2,061,000
1897.....	1,749,800	1893.....	1,750,800	1880.....	2,039,000
1896.....	1,752,800	1892.....	1,751,300	1877.....	2,014,750
1895.....	1,752,800	1891.....	1,748,800	1872.....	1,383,750

DEBT LIMITATION.—The Constitution of the State of Georgia adopted in 1877, limits municipal indebtedness in this State to 7 per cent on the amount of taxable property. Augusta's debt at that time was in excess of that limitation and still is. Therefore under no circumstances can the debt of the city be increased. No bonds can be lawfully issued except for the purpose of retiring old issues as they fall due. No obligation of this city has ever been repudiated or scaled.

CITY PROPERTY.—The city owns its water works, valued in 1897 at \$600,000, the Augusta Canal, valued at \$1,500,000, and more than \$200,000 in other good real estate within city limits. The annual income from water rents (canal and water works) was reported in 1897 as \$92,000, net, and increases yearly from new industries and new extensions of water mains. New water works, to cost \$300,000, are in course of construction, without extra tax.

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.

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	City tax per \$1000
1898.....	\$14,321,235	\$5,076,043	\$19,397,278	\$
1897.....	14,146,688	5,050,010	19,196,698	12.50
1896.....	15,940,612	5,370,849	21,311,461	12.50
1895.....	16,588,350	5,931,832	22,520,182	12.50
1891.....	16,041,973	5,309,326	21,351,299	12.50
1880.....	9,010,960	5,028,107	14,039,067	15.83 1/2

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 47,81.

**BRUNSWICK.**—County seat of Glynn County.

LOANS—	When Due.	Total debt Apr. 1, 1898..
SEWER BONDS—		\$330,000
5s, J&J,	Jan. 1, 1921	Tax valuation, 1898.....3,351,829
Interest payable in Brunswick, and New York City.		City tax (per \$1,000).....\$12.50
The sinking fund receives annually \$1,000		Population in 1890 was.....8,459
		Population in 1898 (est.)...12,500

**CARTERSVILLE.**—Situated in Bartow County

LOAN—	When Due.	Tax valuation, real.....
WATER BONDS—		\$950,000
5s, J&J,	\$45,000.....July 1, 1923	Tax valuation, personal.....400,000
Interest payable in New York.		Total valuation '97 ad't. 1,350,000
Total debt Feb. 1, 1898.....\$45,000		Assessment about actual value.
Sinking fund assets.....800		Tax rate (per \$1,000) 1897..\$7.00
Net debt Feb. 1, 1898.....44,200		Population in 1890 was.....6,508
		Population in 1898 (est.)....4,000

**CHATHAM CO.**—J. W. McINTIRE, Clerk of Board of Commissioners. County seat is Savannah.

LOAN—	When Due.	Tax valuation, 1898..
COURT HOUSE BONDS—		\$29,914,243
5s, J&J,	\$100,000.....Jan. 1, 1909	Assess. about 40 p. c. actual value.
Total debt Aug. 1, 1898..\$100,000		State & co. tax (per M.) '97 \$12.20
		Population in 1890 was.....57,740

**COLUMBUS.**—{L. H. CHAPPELL, Mayor.  
{W. W. MOORE, Clerk.

LOANS—	When Due.	REDEMPTION BONDS: When Due.
REDEMPTION BONDS—		4 <sup>1</sup> / <sub>2</sub> s, J&J, \$55,000.....Jan. 1, 1927
5s, J&J,	\$391,500.....Jan. 1, 1899	4 <sup>1</sup> / <sub>2</sub> s, J&J, 17,000.....Jan. 1, 1928
(Part each year) to 1909		

PAR VALUE \$500 and multiples of the same. All issues carry tax receivable coupons.

INTEREST is payable at the office of the City Treasurer.

TOTAL BONDED DEBT on Aug. 1, 1898, was \$463,500; floating debt, \$19,000; total debt, \$482,500. The city has assumed the payment of \$4,000 of 6 per cent Chappel College bonds, due in 1903.

TAX FREE.—The city's bonds are exempt from taxation.

CITY PROPERTY.—The city owns real estate and improvements valued at \$234,750.

TAX VALUATION (about 80 % actual value) in 1898 of real estate was \$7,199,150; personal property, \$3,771,969; total, \$10,971,119. The city and school tax (per \$1,000) in 1898 was \$11.00; State tax, about \$6.21; county tax, \$2.00. The valuation of personal property assessed in 1890 was only \$201,060.

POPULATION in 1890 was 17,303; in 1880 it was 10,123. According to local figures the population for 1898 was estimated at 19,300.

**DUBLIN.**—A. R. ARNAN, Clerk City Council.

This city is the county seat of Laurens County.

LOANS—	When Due.	Total debt Aug. 15, 1898..
SCHOOL BONDS, 1887.....		\$5,000
Light and water bonds, '96.....		25,000
Munic. improv. bonds, '97.....		12,000
Bonded debt Aug. 15, '98.....		42,000
Floating debt.....		3,000
		Assessed valuation 1898.. 750,000
		Tax rate (per \$1,000) 1898. \$21.50
		Population in 1890 was.....3,015
		Population in 1898 (est.)....3,500

**ELBERT COUNTY.**—T. S. GAINES, Collector.

County seat is Elberton.

LOANS—	When Due.	Total valuation 1898..
COURT HOUSE AND JAIL—		\$2,190,736
6s, Jan.,	\$38,500.....Jan. 1, '98-'24	Assessment is 3/4 actual value.
(Part due yearly.)		State & co. tax (per M.), '97. \$12.50
Total debt Jan. 1, 1898..		\$38,500
		Population in 1890 was.....15,376
		Population in 1897 (est.)...18,000

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.

LOANS—	When Due.	Bonded debt Feb. 1, 1898..
SCHOOL BONDS—		\$9,000
6s, F & A,	\$9,000.....1908	Floating debt.....4,500
WATER WORKS & ELEC. BONDS—		Total debt Feb. 1, 1898.....13,500
6s, M & M,	\$33,000 g.....1928	Assessed valuation 1898.. 600,000
Interest payable in New York City.		Assessment abt 60% actual value.
		Tax rate (per \$1,000) 1897. \$25.00
		Population in 1898 (est.)....4,000

**FLOYD COUNTY.**—J. B. HILL, Treasurer.

County seat is Rome.

LOANS—	When Due.	Bonded debt Feb. 1, 1898
BRIDGE BONDS—		\$45,000
6s, J&J,	\$5,000.....Nov., 1898-99	Floating debt.....30,000
(\$2,500 due yearly.)		Total debt Feb. 1, 1898.. 75,000
6s, J&J,	\$40,000.....1900 to 1915	Tax valuation 1898.....8,086,732
(\$2,500 due yearly.)		State & Co. tax (per M.), '97. \$12.46
Interest payable at Rome, Ga		Population in 1890 was.....28,391
		Population in 1897 about.. 36,000

**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.

LOANS—	When Due.	Total debt July 1, 1898
RAILROAD BONDS—		\$92,200
7s, J&J,	\$30,000.....1900	Tax valuation, real.....1,271,130
7s, J&J,	20,000.....1901	Tax valuation, personal 686,000
SCHOOL BONDS—		Total valuation 1897.....1,957,130
7s, J&J,	\$2,200.....1903	Assess't is about 3/4 actual value.
WATER AND LIGHT BONDS—		Tot. tax (p. \$1,000) '97.. \$19.00
6s, J&J,	\$40,000.....1920	Population in 1890 was.....3,202
		Population in 1897 (est.)....5,000

INTEREST on water and light bonds is payable in New York; on all others in Gainesville.

TAX EXEMPT.—All bonds are exempt from city tax.

GRIFFIN.— { W. D. DAVIS, Mayor. THOS. NALL, Clerk and Treasurer.

Situated in Spalding County. LOANS— When Due. ELECTRIC LIGHT BONDS— 6s, g, Jan., \$16,000 g... 1901-1916 (\$1,000 due yearly on Jan. 1.) RAILROAD BONDS— 7s, J&J, \$8,000..... 1899-1900 (\$4,000 due yearly on Jan. 1.) WATER BONDS— 6s, g, F&A, \$5,000, g.... 1904-1908 (\$1,000 due yearly on Feb. 1.) 6s, F&A, \$30,000..... 1909-1923 (\$2,000 due yearly on Feb. 1.)

SCHOOL BONDS— 6s, J&J, \$10,000..... 1901-1910 (\$1,000 due yearly on Jan. 1.) Total debt Mar. 20, 1898 \$69,000 Tax valuation, real..... 1,399,995 Tax valuation, personal. 570,540 Total valuation 1897.... 1,969,735 Assess'm't on realty at full value, on per. at about 2/3 actual value. Tax rate (per \$1,000)..... \$11.00 Population in 1890 was..... 4,503 Population in 1897 (est.).... 6,000

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.

LOANS— When Due. DEFICIENCY BONDS\* 4 1/2s, g, Q-J, \$50,000. Oct. 1, 1926 FUNDED DEBT BONDS. 6s, Q-J, \$545,800.... Jan. 1, 1910

MARKET HOUSE BONDS.† 5s, Q-J, \$20,000.... Jan. 1, 1917 PAVING BONDS— 4 1/2s, g, Q-J, \$130,000 g. Oct. 1, 1926 SEWER BONDS\*— 5s, g, Q-J, \$135,000 g.. July 1, '23

† 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 1898 of real estate was \$8,872,638; personal property, \$5,307,202; total valuation, \$14,179,840; the total tax rate (per \$1,000), 1898, was \$25.20, including State and county tax, \$12.70, 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 buildings 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.

LOANS— When Due. SCHOOL BONDS— 1895. 6s, June 1, \$13,000... June 1, 1915 Subject to call after June 1, 1900 6s, June 1, \$12,000... June 1, 1915 Subject to call after June 1, 1905 Interest is payable in New York. Total debt Jan. 1, 1898.. \$25,000

Tax valuation 1896.... \$1,260,000 Assessment about 1/2 actual value. State & Co. tax (per \$1,000) \$10.00 City tax (per \$1,000)..... 3.00 School tax (per \$1,000)..... 4.50 Population in 1890 was..... 2,131 Population in 1895 (est.).... 3,000

NEWNAN.— { J. S. POWELL, Mayor. M. POWELL, Treasurer.

This city is in Coweta County.

LOANS— When Due. SCHOOL BONDS— 6s, J&J, \$13,000.... Jan. 1, '99-'09 WATER BONDS— (Gold)— 6s, J&J, \$50,000.... Jan. 1, '03-'23 Total debt Apr. 1, 1898... \$63,000 Sinking fund..... 3,000 Net debt Apr. 1, 1898..... 60,000

Tax valuation, real..... \$980,675 Tax valuation, personal. 774,036 Total valuation 1897.... 1,754,711 Assessment about 3/4 actual value. State & Co. tax (per M.) '97... \$8.06 City tax (per \$1,000)..... \$5.00 Population in 1890 was..... 2,859 Population in 1880 was..... 2,006

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.

LOANS— When Due. WATER & LIGHT BONDS— 6s, g, J&J, \$20,000, g. Jan. 1, '00-'24 Bonded debt Jan. 1, '98... \$20,000 Floating debt about..... 600 Total debt Jan. 1, 1898... 20,600 Tax valuation, real..... 345,399

Tax valuation, personal. \$591,791 Total valuation 1897.... 937,190 Assessment about actual value. City tax (per \$1,000)..... \$7.00 School tax (per \$1,000)..... 1.00 Population in 1890 was..... 1,868 Population in 1897 (est.).... 2,500

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.

LOANS— When Due.— FUNDING BONDS— 5s, J&J, \$36,000..... Jan., 1912

REFUNDING BONDS— 4 1/2s, .... \$168,000..... July 1, 1926 WATER BONDS— 6s, J&J, \$84,600..... Jan., 1909 5s, ...., \*17,000..... Apr. 1, 1906

\* The \$17,000 water bonds are secured by mortgage on 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. LOANS— When Due. SCHOOL BONDS— 6s, ann., \$12,000..... July 1, 1927 Int. at office of City Treasurer. Total debt July, 1897.... \$12,000

Tax valuation, 1896.... \$509,524 Tax rate (per \$1,000) '96. 6.00 Population 1890 was ..... 1,886 Population in 1897 (est.).... 2,500

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 \$3,300 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.

LOANS— Interest.— Principal.— NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g. Redemption bonds..... 1879 5 Q.—F. Feb. 1, 1909 \$3,030,400 do do 1883 5 Q.—J. July 1, 1913 289,250 Old bonds..... 3,300

PAR VALUE OF BONDS.—Bonds are for \$50, \$100, \$300, \$500 and \$1,000.

INTEREST is payable in Savannah, and in New York at the 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.

Total bonded debt... 1898. \$3,322,950 1896. \$3,412,700 1895. \$3,494,400 1893. \$3,525,450 The city has no floating debt. No sinking fund is held by the city, but \$46,000 of its own bonds are purchased annually and canceled.

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 with columns: Years, Real Estate, Personal Property, Total Ass. Valuation, Tax Rate per \$1,000. Rows for years 1898-1885.

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.

SUMMERSVILLE.

County seat of Chattooga County.

LOANS— When Due. WATER & SEWER BONDS— 5s, M&N, \$50,000.... Nov. 1, 1927 Total debt Jan. 1, 1898. \$50,000

Assessed valuation '97. \$1,600,000 Real valuation (est.).... 3,000,000 Village tax (per M.), '97..... \$2.00 Population 1898 (est.).... 2,500

VALDOSTA.— { A. H. SMITH, Mayor. M. ASHLEY, Clerk.

This city is in Lowndes County.

LOANS— When Due. WATER WORKS AND CITY HALL— 6s, J&J, \$44,000.... Jan. 1, 1924 Total debt Feb. 1, 1898.. \$44,000 Tax valuat'n 1897 (abt.) 2,200,000

Assessment is 3/4 actual value. City & sch. tax (per M.) '97.. \$7.00 Population in 1890 was..... 2,854 Population in 1897 about.... 5,000

INTEREST payable in New York or Valdosta. TAX FREE.—All bonds of this city are exempt from taxation.

WASHINGTON.— J. R. DYSON, Treasurer.

This village is in Wilkes County.

LOANS— Am't Outst'd'g. SCHOOL-house bonds..... \$15,000 Floating debt..... 3,000 Total debt Feb. 1, 1898... 18,000

Tax valuation 1897... \$1,200,000 Total tax (per M.) '97.. 16.50 Population in 1890 was..... 2,631 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 Secret'y 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— Interest.— Principal.— NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g. Consol. bonds of 1871..... c 7 Jan. 1, 1901 \$350,000 Consol. gold bonds of 1873... c 6g J & J Jan. 1, 1903 925,000

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:

Table with columns: Years, Real Estate, Personal Property, Total, State Tax per \$1,000. Rows for years 1897-1886.

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:

Table with columns: Year, Population. Rows for years 1895, 1890, 1880.

The proportion of the colored population was 47.01 per cent in 1880 and 42.58 per cent in 1890. In number blacks were 40,242 in 1850; 62,677 in 1860; 91,689 in 1870; 126,690 in 1880; and 166,678 in 1890

CITIES, COUNTIES AND TOWNS IN THE STATE OF FLORIDA.

BARTOW.—D. W. STANLEY, Clerk.

Table with columns: Description, Amount. Rows for Total debt Feb. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1896.

DUVAL CO.—S. P. HOLMES, Treasurer.

Table with columns: Description, Amount. Rows for Loans, River Improv. Bonds, Tax valuation personal, Tax val., R.R. & teleg., Total valuation 1897, Assessment about 1/2 actual value, Tax rate, Population 1890, Population 1895.

INTEREST is payable at New York and Jacksonville.

FERNANDINA.—This is the county seat of Nassau Co.

Table with columns: Description, Amount. Rows for Loans, Water Works, Total valuation 1896, Assessment about 1/2 actual value, Total tax per \$1,000, Population 1890, Population 1895.

INTEREST is payable in Fernandina or in Philadelphia.

JACKSONVILLE.—{ R. D. KNIGHT, Mayor. { J. R. THURBER, Comp.

Table with columns: Description, Amount. Rows for Loans, Water works & imp. bds., Total valuation 1897, Assessment about 1/2 actual value, Total tax per \$1,000, Population 1890, Population 1895.

ASSESSED VALUATION in 1897 of real and personal property, \$13,242,640; city tax rate (on 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 1895 it was estimated at 30,000.

JEFFERSON CO.—B. W. PARTRIDGE, Treas'r.

Table with columns: Description, Amount. Rows for Bonded debt Feb. 15, 1897, County has no floating debt, Tax valuation, real, Tax valuation, personal, Tax valuation, r.r. & teleg., Total valuation 1897, Assessment about 2/3 actual value, Population in 1890, Population in 1880, Population in 1895.

KEY WEST.—B. B. WHALTON, President Board of City Commissioners.—County seat of Monroe County.

Table with columns: Description, Amount. Rows for Loans, City Hall, Etc., Street Bonds, Interest payable in New York, Total debt Jan., 1896.

TAX FREE.—Bonds are exempt from city tax.

ORLANDO.—{ J. B. PARRAMORE, Mayor. { JAMES K. DUKE, Clerk.

Table with columns: Description, Amount. Rows for Loans, Floating Debt, General Revenue, Public Improvement, School Purposes, Interest is payable at the Hanover National Bank, N. Y. City, Bonded debt Jan. 1, '98, Floating debt, Total debt Jan. 1, 1898, Tax valuation, real, Tax valuation, personal, Tax valuation, railroad, Total valuation 1898, Assessment same as actual value, City tax (per \$1,000) '98, Population in 1890, Population in 1895.

PALATKA.—{ GEO. E. GAY, Mayor. { T. B. ANDERSON, Clerk.

Table with columns: Description, Amount. Rows for Loans, Bonds to Retire Indebtedness, Total debt Nov. 1, 1897, Floating debt, Total debt, Sinking fund.

Table with columns: Description, Amount. Rows for Net debt Nov. 1, 1897, Assessed valuation, real, Assessed val., personal, Total valuation 1897.

Assessment about 1/2 actual value. Total tax (per \$1,000) '97..\$31.50 Population 1890 was.....3,039

Exempt from town tax. INTEREST is payable in Palatka and New York.

PENSACOLA.—{ W. E. ANDERSON, Mayor. { GEO. T. MORGAN, Comptroller.

Table with columns: Description, Amount. Rows for Loans, Compromise Bonds, Bonded debt Mar. 1, '98, Floating debt, Total debt, Sinking funds, Net debt Mar. 1, 1898, Tax valuation, real, Tax valuation, personal, Tax valuation 1897, Assessment about 35 p. c. act. val, Total tax (per \$1,000) '97, Population in 1890, Population in 1897 (est.).

\* 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.—L. A. COLES.

Table with columns: Description, Amount. Rows for Loans, Real valuation (est.), Population in 1890, Total debt Aug. 1898, Assessed valuation '97, Population in 1895, Population in 1897 (est.).

SANFORD.—T. J. APPEYARD, President Board of Aldermen.—Sanford is in Orange County.

Table with columns: Description, Amount. Rows for Loans, Street, School & Light Bonds, Int. at Nat. Park Bank, N. Y. City, Total debt Apr. 1, 1898, Tax valuation, Real valuation, Population in 1890, Population in 1895.

TAMPA.—S. L. BIGLOW, Clerk B'd Pub. Works.

Table with columns: Description, Amount. Rows for Loans, Municipal Improvement, Bonded Debt in August, 1898, Assessed Valuation in 1897, Assessed valuation 1897, Tax rate (per \$1,000), Population in 1890, Population in 1895.

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. 1898) - 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.

Table with columns: Description, Amount. Rows for Loans, Sub'n bonds, Class "A", Class "B", Class "C", Fu'd. b'ds to retire 6s of 1880.

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.—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.

Table with columns: Year, Valuation of Property, Tax Rate, Amount of Taxes. Rows for years 1897-1876.

POPULATION OF STATE.—Population of Alabama has been as follows in the years named:

Table with columns: Year, Population. Rows for years 1890, 1880, 1870.

The proportion of the colored population was 47.53% in 1880 and 45.04% 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. The Mayor and the Chairman of the Finance Committee have been appointed a committee to arrange for an adjustment on the basis of a reduction of interest.

**LOANS—** When Due. SEWERS, SCHOOLS, CEMETERY, &c.—  
6s, J&D, \$45,000.....Dec. 1, 1913 6s, J&D, \$150,000.....J&D, 1919  
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.**—In 1890 was 9,998; in 1898 (est.), 10,000.

**BESSEMER.**—THOMAS F. HUEY, Clerk.  
Situating in Jefferson County.

**LOANS—** When Due. Sinking fund assets..... \$500  
IMPROVEMENT BONDS— Net debt Mar. 25, 1898.. 79,500  
9s, g, A&O, \$50,000 g. Apr. 1, 1922 Tax valuation, real.....1,400,000  
6s, g, J&J, 29,000 g. July 1, 1939 Tax valuation, personal. 420,500  
Interest payable in New York. Total valuation, 1897.....1,820,500  
Bond. debt Mar. 25, '98.....\$79,000  
Floating debt..... 1,000  
Total debt..... 80,000  
Assessment about 1/2 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. SANITARY BONDS—SERIES I-IV.—  
7g, J&D, \$60,000 g..... 1916 8s, A&O, \$30,000.....1905  
IMPROVEMENT BONDS (Pref.)— Series I to IV optional after 10 y'rs.  
6g, J 15 & J, \$150,000 g.....1 1924  
PUBLIC IMPROVEMENT—  
6g, M&S, \$300,000 g.....1919  
6g, M. 15 & S., 200,000 g.....1921  
6g, J. 15 & J., 150,000 g.....1922  
5g, A&O, 200,000 g.....1920  
5g, M. 16 & S., 100,000 g.....1921  
MARKET HOUSE—  
7s, July 1, \$5,000.....1900  
Optional at any time.  
7s, M 15 & N., \$5,000.....1915  
SANITARY & BUILDING—  
6g, M. 10 & S., \$50,000 g.....1917  
6g, M. 15 & S., 50,000 g.....1918  
REFUNDING & IMPROVEMENT—  
6g, F. 13 & A., \$140,000 g.....1923  
TOWN OF HIGHLANDS (ass'med)—  
6g, M. 15 & N., \$75,000, g.....1921  
SCHOOL BONDS—  
7s, July 1, \$20,000.....1915  
Optional after July 29, 1900  
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 Sept. 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 1897 was \$5.00.

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.  
County seat is Jacksonville.

**LOANS—** When Due. Tax valuation 1897.....\$8,214,072  
FUNDING BONDS— Real valuation (est.).....20,000,000  
6s, A&O, \$75,000.....June 1, 1917 State & co. tax (per \$1,000) '97. \$11.00  
Floating debt.....\$11,500 Population in 1890 was.....33,119  
Total debt Apr. 1, 1898..... 86,500 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.....\$2,214,482  
ROAD BONDS— Tax valuation, person'l... 200,000  
6s, semi-ann., \$100,000 1923 & 1933 Total valuation 1897..... 712,000  
5s, J&D, \$100,000..... June 1, 1932 Assessment about 1/2 actual value.  
Bonded debt Oct. 1, '97..\$200,000 City tax rate (per \$1,000).....\$5.00  
Population in 1890 was.... 20,189 Population in 1898 (est.).....4,500

**DECATUR.**—{ H. A. SKEGGS, JR., Mayor.  
J. H. EDWARDS, City Clerk.  
Decatur is situated in Morgan County.

**LOANS—** When Due. Tax valuation, real.....\$512,000  
STREET AND SANITARY— Tax valuation, person'l... 200,000  
6s, Jan., \$40,000..... May 3, 1907 Total valuation 1897..... 712,000  
Interest payable in New York. Assessment about 1/2 actual value.  
Bonded debt Jan. 1, '98.....\$40,000 City tax rate (per \$1,000).....\$5.00  
Floating debt..... 3,000 Population in 1890 was.....2,765  
Total debt Jan. 1, 1898..... 43,000 Population in 1898 (est.).....4,500  
Water debt (additional).... 900

**EUFULA.**—{ P. B. MCKENZIE, Mayor.  
L. W. McLAUGHLIN, Clerk.  
This city is in Barbour County.

**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 3/4 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..... 832,495 Population in 1898 (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.  
County seat of Lauderdale County.

**LOANS—** When Due. Floating debt.....\$20,000  
SEWER, &c., BONDS— Total debt Feb. 10, 1898.. 89,000  
6s, semi-ann., \$69,000.....1900 Tax valuation 1897.....1,402,254  
Bonded debt Feb. 10, 1898. \$69,000 Assessment about 3/4 actual value.

State & co. tax (per \$1,000) \$13.00 | Population 1890 was..... 6,012  
City tax (per \$1,000)..... 500 | Population 1897 (local est.).. 8,000  
**INTEREST** is payable in New York at Chemical National Bank.

**GADSDEN.**—A. L. WOODLIFF, City Clerk.  
Gadsden is in Etowah County.

Total debt Jan. 1, 1898.. \$40,000 | Population in 1890 was..... 6,056  
Tax valuation 1897 (abt.) 265,000 | Population in 1880 was..... 3,732  
Real valuation..... 550,000 | Population 1898 (estim't'd) .. 6,506

**HUNTSVILLE.**—E. R. MATTHEWS, Clerk.  
This is the county seat of Madison County.

**LOANS—** When Due. Bonded debt Apr. 10, '98 \$107,200  
MUNICIPAL BONDS— Tax valuation, real..... 1,743,730  
6s, ..... \$42,200..... 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, ..... \$15,000..... 1907 Population 1895 (local est.) 12,000  
Subject to call at any time. Coupons are all tax receivable.

**JEFFERSON CO.**—K. F. HAWKINS, Treas.  
County seat is Birmingham.

**LOANS—** When Due. 6s, A&O, \$100,000.. Oct. 1, 1921  
COURT HOUSE AND JAIL— Total debt Feb. 1, '98. \$625,000  
6s, J&D, \$200,000.....Dec. 1, 1917 Tax valuation, real..... 18,063,678  
6s, M&S, 200,000..... Mar. 1, 1919 Tax valuation, person'l 11,035,104  
JAIL AND ALMSHOUSE— Total valuation 1897.. 29,098,782  
6s, F&A, \$25,000.....Aug. 1, 1905 Assessment is 1/2 actual value.  
Subject to call at any time. State tax (per \$1,000) '97.. \$6.00  
ROAD BONDS— County tax (per \$1,000) '97. 5.50  
6s, M&N, \$50,000.....Nov. 1, 1919 Population 1890 was..... 88,501  
5s, J&J, 50,000..... July 15, 1920 Population 1880 was..... 23,272

**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 tax exempt.

**MADISON CO.**—County seat is Huntsville.

**LOANS—** When Due. Total debt Feb. 1, '98... \$172,500  
ROAD BONDS— Tax valuation, real..... 5,183,953  
5s, J&J, \$50,000.....Jan. 1, 1919 Tax valuation, personal 3,074,717  
Optional after Jan. 1, 1909 Total valuation 1897... 8,258,670  
5s, J&J, \$50,000.....Jan. 1, 1929 Assessment about 3/4 actual value.  
Optional after Jan. 1, 1919 St. & Co. tax (per \$1,000) '97. \$11.50  
5s, ..... \$22,500.....1920 Population in 1890 was..... 38,119  
5s, ..... 25,000.....1925 Population in 1898 (est)..... 50,000  
Optional after 1915  
5s, ..... \$25,000.....1935  
Optional after 1925

**TAX FREE.**—All the bonds are exempt from county and city tax.

**MARION.**—This city is in Perry County

**LOANS—** When Due. Tax valuation 1894.....\$418,685  
WATER-WORKS BONDS— Real valuation (e-t.)..... 650,000  
6s, M&N, \$25,000.....May 1, 1925 Population in 1890 was.....1,982  
Subject to call after May 1, 1905 Population in 1880 was.....2,074  
Total debt (last returns) ..\$25,000 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—** Interest—Principal—  
NAME AND PURPOSE. P. Ct. Payable. When Due. Outstand'g.  
Funding bonds of 1881..... 4-5 J & J Jan. 1, 1906 \$2,257,000  
Subject to call at 100.  
Water and sewer bonds 1898.. 4 1/2 M & N Nov. 1, 1938 750,000  
The water and sewer bonds were sold in advance of authority from the State Legislature, and therefore still require legislative sanction. Suit has been entered in the courts to have the contract of sale set aside. See V. 67, p. 654.

**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. 8, 1898, was \$2,258,787. 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 1897 was \$15,716,922; for 1896, of real estate, was \$10,303,555, of personal property, \$4,252,872; total, \$14,556,427

**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—** When Due. Tax valuation, real... \$13,276,177  
TO PAY DEBT— Tax valuation, personal 7,101,075  
8s, F&A, \$25,000.....Feb. 1, 1909 Total valuation, 1897.. 20,377,352  
REFUNDING— Assessment full value.  
6s, M&S, \$143,000.....Mar. 1, 1908 Total tax (per \$1,000).... \$12.00  
5s, J&D, 169,000.....June 1, 1911 Population 1890 was..... 51,587  
Total debt Sept. 1, 1898. \$337,000

**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—** When Due. c SANITARY SEWERAGE—  
a COMPROMISE RR. BONDS— 6s, J&J, \$150,000.....May 1, 1918  
5s, J&J, \$468,100.....Jan. 1, 1907 d STREETS, SCHOOLS, &c.—  
b MARKET HOUSE BONDS— 6s, J&J, \$95,000.....Jan. 1, 1921  
5s, J&J, \$80,950.....July 2, 1907

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.

Table with columns: NAME AND PURPOSE, Interest, P.Ct. Payable, When Due, Principal, Outstanding. Rows for State Bonds 1886, 1880, 1896.

INTEREST is payable in Jackson.

TOTAL DEBT.—Mississippi's total indebtedness on Oct. 1, 1897 (including \$1,612,512 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, \$85,000 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:

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

POPULATION OF STATE.—The population of Mississippi has been as follows in the years named:

Table with columns: Year, Population. Rows for years 1890, 1880, 1870, 1860, 1850, 1840, 1830, 1820, 1810.

The proportion of the colored population was 57.47 p. c. in 1880 and 57.98 p. c. 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 columns: BRIDGE BONDS, Net debt Jan. 18, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1897, State & Co. tax, Population 1890 was.

BILOXI.—Biloxi is in Harrison County.

Table with columns: LOANS, Total debt (last returns), Tax valuation 1894, Real valuation (about), Population in 1890 was, Population in 1895 (est.).

BOLIVAR COUNTY.—County seat is Rosedale.

Table with columns: LOANS, Tax val'n, pers'l & RR., Total valuation 1897, State tax (per \$1,000) 1897, Population 1890 was.

COAHOMA CO.—C. H. FANT, President Board of Supervisors. Friars Point is the county seat.

Table with columns: LOANS, Assessed valuat'n, real, Assessed val't'n, pers'l, Total valuation 1897, Assessment about 1/2 actual value, Population in 1890 was, Population in 1898 was.

COLUMBUS.—{ COL. W. D. HUMPHRIES, 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 reissued, it is expected, by the issue of a new loan at a lower rate of interest.

Table with columns: LOANS, Tax valuation, personal, Total valuation 1897, Assessment about 3/4 actual value, Total tax (per \$1,000), Population 1890 was, Population 1897 (est.).

Table with columns: LOANS, When Due, CITY BONDS, WATER WORKS BONDS. Rows for PAVING BONDS, M&N, 5s, 8s, 12,500, 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, \$48,000; net debt, \$1,189,550. The city owns \$48,000 South & North Alabama RR. bonds.

ASSESSED VALUATION.—In 1897 of real estate, \$8,683,366; personal property, \$3,565,682; 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 2/3 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.—{ C. A. ALLEN, Clerk. W. D. BROWN, President of Board of Revenue.

Table with columns: COUNTY SEAT is Montgomery. LOANS, COURT HOUSE BONDS, ROAD & BRIDGE BONDS, Tax valuation, real, Tax valuation, pers'l, Total valuation 1897, State & Co. tax, Population in 1890 was, Population in 1880 was, Population in 1897 (est.).

OZARK.—W. W. KIRKLAND, Mayor.

Table with columns: This city is in Dale County. LOANS, IMPROVEMENT BONDS, Sinking fund, Net debt Aug. 19, 1898, Tax valuation real, Tax valuation personal, Total valuation '97-'98, City tax (per \$1,000), Population in 1898 (estim'd).

SELMA.—{ MARCUS J. MEYER, Mayor. H. I. SHELLEY, Treasurer.

Table with columns: Selma is in Dallas County. LOANS, REFUNDING BONDS, Interest payable at Selma, Bonded debt Jan 1, 1898, Floating debt about, Total debt, Sinking fund, Net debt Jan. 1, 1898, Tax valuation, real, Tax valuation, pers'al, Total valuation 1897, Assessment is 3/4 actual value, Total tax (per \$1,000), Population in 1890 was, Population in 1897 (est.).

SHEFFIELD.—Sheffield is in Colbert County.

Table with columns: LOANS, IMPROVEMENT BONDS, Floating debt, Total debt (last returns), Tax valuation 1894, Real valuation (about), Total tax (per \$1,000), Population 1890 was, Population 1890 was.

TALLADEGA.—W. J. RHODES, Mayor.

Table with columns: Talladega is the county seat of Talladega County. A majority of the holders of bonds of this city have agreed to accept 3 and 3/2 per cent interest on their bonds for five years. LOANS, BUILDING BONDS, IMPROVEMENT BONDS, SCHOOL BONDS, SEWER BONDS, Bonded debt Feb. 1, '97, Floating debt, Total debt, Tax valuation 1896, Real valuation (about), Total tax (per \$1,000), Population in 1890 was, Population in 1895 (est.).

TROY.—JOHN GAMBLE, Clerk and Treasurer.

Table with columns: County seat of Pike County. LOANS, ELECTRIC LIGHT, IMPROVEMENT BONDS, RAILROAD AID, SCHOOL BONDS, WATER BONDS, Bonded debt Feb. 1, '97, Floating debt, Total debt, Tax valuation 1896, Real valuation (about), Population 1890 was, Population in 1898 (est.).

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.

Table with columns: Total debt (last returns), Tax valuation, Real valuation, Population (about).

UNION SPRINGS.—{ J. D. NORMAN, Mayor. P. L. COWAN, Clerk.

Table with columns: Union Springs is in Bullock County. LOAN, ELECTRIC LIGHT BONDS, RAILROAD AID BONDS, WATER WORKS BONDS, sinking fund, Net debt Feb. 1, 1898, Tax valuation, real, Tax valuation, personal, Total valuation 1896, Assessment about 3/4 actual value, City tax (per \$1,000), Population in 1890 was, Population in 1896 (est.).

TAX FREE.—All bonds of the city are exempt from taxation.

**GREENVILLE.—J. M. LEE, Clerk and Auditor.**  
Greenville is in Washington County.

<b>LOANS—</b>	<i>When Due.</i>	Bond. debt Feb. 1, 1898. \$237,000
<b>RAILROAD AID BONDS—</b>		Tax valuation, real.....2,245,975
8s, Mar. 1, \$47,500. Sept. 1, 1907		Tax valu., pers. & banks 868,637
6s, May 1, 25,000. May 1, 1908		Tax valuation, railroads. 52,467
6s, Feb. 10, 50,000. Feb. 10, 1915		Total valuation 1897. 3,167,079
<b>REFUNDING BONDS—</b>		Assessment same as actual value.
6s, J&J, \$50,000. Jan. 1, 1928		Total tax (per \$1,000).....\$30.00
<b>WATER WORKS BONDS—</b>		Population in 1890 was.....6,658
6s, .....\$55,000..... 1916		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.

<b>LOANS—</b>	<i>When Due.</i>	Bonded debt Sept. 1, '98. \$55,000
<b>ELECTRIC LIGHT,</b>		Assessed valuation 1897
<b>WATER AND SEWER—</b>		(estimated).....800,000
6s, s-a., \$40,000. July 1, 1917		Assessment about 3/4 actual value.
6s, s-a., 15,000. Dec. 1, 1917		Tax rate (per M.) 1897..... 22.50
Interest payable at the Hanover		Population 1890..... 2,416
National Bank, New York.		Population 1897 (est.)..... 2,500

**HINDS CO.—S. B. THOMAS, Treasurer.**

County seats are Raymond and Jackson.

Bonded debt Feb. 15, '98. \$180,000	Tax valuation, per. & RR. \$3,425,495
County has no floating debt.	Total valuation 1897..... 8,521,613
Sinking fund..... 16,000	State tax (per \$1,000) '97.....\$6.50
Net debt Feb. 15, '98... 164,000	Population 1890 was.....39,279
Tax valuation, real..... 5,096,118	

**JACKSON.—** { RAMSEY WHARTON, Mayor.  
                  { D. P. PORTER, Jr., Clerk.

County seat of Hinds County and State capital.

<b>LOANS—</b>	<i>When Due.</i>	City has no sinking fund.
<b>SCHOOL BONDS—</b>		Tax valuation, real.....\$2,142,680
6s, Jan., \$24,300. Jan. 1, 1909		Tax valuation, personal. 1,370,322
Subject to call after 5 years.		Total valuation 1897..... 3,513,000
6s, ....., \$15,000. Aug. 1, 1917		Assessment is 3/4 actual value.
<b>COLORADO PUBLIC SCHOOL—</b>		City tax (per \$1,000).....\$13.00
6s, Dec., \$7,500. Dec. 31, 1915		Total tax (per \$1,000).....24.75
Subject to call after 5 years.		Population 1890 was..... 5,920
Total debt Feb. 1, '98..... \$46,800		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.**

County seat is Canton.

<b>LOANS—</b>	<i>When Due.</i>	Tax val., per., RR. & tel. \$1,314,480
<b>RAILROAD AID BONDS—</b>		Total valuation 1898..... 4,017,320
7s, J&D, \$73,000. June 1, 1922		Assessment about 3/4 actual value.
(Optional after 5 years.)		State & Co. tax (per M.) '98. \$14.25
Interest is payable at Canton.		Population in 1890 was.....27,321
Total debt Aug. 1, 1898.. \$73,000		Population in 1897 (est.)...30,000
Tax valuation, real.....2,702,840		

**MERIDIAN.—** { E. H. DIEHL, Mayor.  
                  { I. A. MOOSER, Clerk.

This is the county seat of Lauderdale County.

<b>LOANS—</b>	<i>When Due.</i>	<b>SEWER BONDS—</b>
<b>MARKET BONDS—</b>		6s, May 1, \$100,000. May 1, 1924
5s, J&J, \$9,400. ....		Bond. debt Mar. 18, '98. \$258,700
(\$700 yearly.)		Floating debt..... 45,394
<b>PAVING BONDS—</b>		Total debt Mar. 18, '98.. 304,094
6s, A&O, \$2,500. Apr. 1, 1916		Special funds on hand.. 69,527
6s, A&O, 30,000. Apr. 1, 1926		Tax valuation 1896..... 4,569,506
6s, ....., 20,000. ....1928		Actual valuation 1896. 6,000,000
<b>SCHOOL HOUSE BONDS—</b>		Tax rate (per \$1,000) '96.....\$15.00
6s, J&J, \$30,000. Jan. 1, 1908		Population in 1890 was.....10,624
6s, May 1, 15,000. May 1, 1914		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.**

<b>LOANS—</b>	<i>When Due.</i>	6s, J&J, \$500,000. Apr. 1, 1930
<b>LEVEE CONSTRUCTION—</b>		Subject to call after Apr. 1, 1910
6s, J&J, \$250,000. Jan. 1, 1918		6s, J&J, \$200,000. May 1, 1924
Subject to call at any time.		Bonded debt Oct. 1, '98. \$1,150,000
6s, J&J, \$163,500. June 1, 1920		District has no sinking fund.
Subject to call at any time.		Tax valuation '97 abt. \$16,500,000
6s, J&J, \$36,500. Sept. 1, 1922		Assessment is 1/2 actual value.
Subject to call at any time.		Total tax (per \$1,000) '97...\$15.00

The valuation given above is on property behind the public levee 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 tax exempt.

**NATCHEZ.—** { WILLIAM G. BENBROOK, Mayor.  
                  { FRED. J. MAHER, Treas.

Natchez is the county seat of Adams County.

<b>LOANS.</b>	<i>When Due.</i>	<b>N. O. &amp; N.W. RR. BONDS—</b>
<b>CITY IMP. BONDS—</b>		6s, May, \$320,000. May 1, 1920
6s, Jan., \$37,000. ....in 20 years		INTEREST.—Interest is payable
Subject to call after 5 years		at City Treasury.
<b>BONDED DEBT</b> 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% 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.**

This city is the county seat of Claiborne County.

<b>LOANS—</b>	<i>When Due.</i>	Total valuation 1897.....\$724,883
<b>WATER WORKS AND ELECTRIC</b>		Assessment about 3/4 actual value.
<b>LIGHT BONDS</b>		Tax rate (per M.) '97 (city
6s, .....\$23,000. Aug. 2, 1917		and school)..... \$8.75
Bonded debt Aug. 2, 1898. \$23,000		Population 1890..... 1,524
Assessed valuation, real. 351,520		Population 1897 (est.)... 2,000
Assessed val. personal.....373,363		

**SCRANTON.—H. S. ROURKE, Town Clerk.**

County seat of Jackson County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation, real.....\$204,545
<b>WATER AND ELECTRIC LIGHT—</b>		Tax valuation, personal....102,638
6s, Sept. 1, \$25,000. Sept. 1, 1917		Total valuation 1896.....307,083
Optional after 1902.		Actual value (est.).....750,000
Total debt 1897.....\$25,000		Population in 1890 was.....1,353
Cash on hand..... 2,000		Population in 1896 was.....1,774
Interest payable in New York City.		Population in 1897 (est.)...2,500

**SUNFLOWER CO.—T. R. BAIRD, Treasurer.**

County seat is Indianola.

<b>LOANS—</b>	<i>When Due.</i>	Interest payable in New York City
<b>COURT HOUSE BONDS—</b>		Tax valuation '98 (abt.) \$2,000,000
5s, .....\$20,000.....1923		Assessment about 3/5 actual value.
Subject to call after 1903.		County tax (per \$1,000) ..\$9.00
<b>RAILROAD BONDS—</b>		Assessment about 1/2 actual value.
7s, J&J, \$74,000. Jan. 1, 1901		Population in 1890 was.....9,384
Total debt Sept. 1, 1898...\$94,000		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 hereafter 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 purchase of bonds at or below par.

<b>LOANS—</b>	<i>When Due.</i>	<b>LOANS—</b>	<i>When Due.</i>
<b>COMPROMISE BONDS—</b>		L. N. O. & T. RR. BOND INTEREST—	
5s, F&A, \$325,650.....1921		5s, F&A, \$100,000.....1916	
Redeemable \$10,000 yearly		Bonds held by UNION NAT. BANK—	
<b>SCHOOL BONDS—</b>		..s, ....., \$2,850.....	
5s, .....\$1,600.....1917			
Redeemable \$1,000 yearly.			

INTEREST is payable in Vicksburg. All coupons are tax-receivable.

TAX FREE.—The bonds are all exempt from taxation.

BONDED DEBT on January 1, 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 is estimated at 16,000.

**WASHINGTON CO.—T. H. HOOD, Clerk and Auditor.**—County seat is Greenville.

<b>LOANS—</b>	<i>When Due.</i>	County has no floating debt.
<b>COURT HOUSE BONDS—</b>		Tax valuation, real...\$4,501,583
7s, Feb. 1, \$100,000. June 1, 1911		Tax valuation, per. & rr. 2,363,321
<b>FUNDING BONDS—</b>		Total valuation 1897.. 6,864,904
7s, J&J, \$22,500. July 2, 1914		Assessment about 1/2 actual value.
Subject to call after July 2, 1904		Total tax (per \$1,000) '97...\$18.00
<b>RAILROAD BONDS—</b>		Population in 1890 was.....40,414
6s, Feb. 10, \$100,000. Mar. 6, 1915		Population in 1880 was....25,367
Bonded debt Apr. 1, '98.. \$222,500		Population in 1895 (est.)...43,000

Principal of all the county's bonds is payable in gold.

INTEREST on the railroad bonds is payable in New York; on other bonds at Greenville.

TAX FREE.—The above bonds are exempt from county tax.

**WEST POINT.—J. R. BRINKER, City Clerk.**

County seat of Clay County.

<b>LOANS—</b>	<i>When Due.</i>	Tax valuation '97 (est.) \$800,000
<b>WATER WORKS BONDS—</b>		Real valuation (est.).... 1,000,000
6s, ....., \$20,000.....1907-1917		Population in 1890 was....2,762
7s, ....., 7,000.....		Population in 1898 (est.)...3,800
Total debt Feb. 1, 1898. \$77,000		

**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) - - - 48,730  
State Capitol, - - - - - Baton Rouge  
Governor (term exp. 3d Mon. May 1900) - Murphy J. Foster  
Sec. of State (term exp. 3d Mon. May 1900) - John T. Michel  
Treasurer (term exp. 3d Mon. May 1900) - A. V. Fournet  
Legislature meets biennially in even years on the second Monday in May, and sessions are limited to 60 days.

\*Further provision for the Government of the Territory, then known as the Territory of Orleans, was made by the Act of March 2, 1805, the duration of the Act of March 26, 1804, having originally been confined to the period of one year from October 1, 1804, "and to the end of the next session of Congress which may happen thereafter."

HISTORY OF DEBT.—For history of the State debt of 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:

<b>LOANS—</b>	<i>Interest.</i>	<i>Principal.</i>
<b>NAME OR PURPOSE,</b>	<i>P. Ct. Payable.</i>	<i>When Due. Outstand'g.</i>
Consol. 7 per cent bonds of 1874, stamped 4 per cent....	4s J & J	Jan. 1, 1914 \$35,600
New bonds (act. of '92).....	4s J & J	Jan. 1, 1914 10,740,500
Consolidated (constitutional) bonds of 1880.....	4s J & J	Jan. 1, 1914 101,700

DEBT LIMITATIONS STATE, AND MUNICIPAL.—For debt limitations under the Constitution adopted May 12, 1898, see editorial columns of the present number of SUPPLEMENT.

PAR VALUE OF BONDS.—The consolidated 7s, stamped 4 per cent are for \$100, \$500 and \$1,000. The Constitutional bonds for \$5, etc.

INTEREST is payable by Winslow, Lanier & Co., New York City and by 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 2 columns: Description of debt (Total bonded debt bearing interest, Floating Debt, Baby bonds and certificates, Warrants, etc., Judicial expense fund, etc.) and Amount (\$10,877,800, 918,532, 16,396, 208,349).

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 RR. \$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. The State tax (per \$1,000) for 1896 was \$6'00:

Table with 4 columns: Years (1890-1896), Total Assessed Valuation, Years (1885-1890), Total Assessed Valuation.

POPULATION OF STATE.—The population of Louisiana has been as follows in the years named:

Table with 4 columns: Years (1890-1870), 1860, 1850, 1840, 1830, 1820, 1810, 1800.

The proportion of the colored population was 50-32 p. c. in 1890 against 51-46 p. c. in 1880. In number blacks were 562,893 in 1890; 483,655 in 1880; 364,210 in 1870; 350,373 in 1860; 262,271 in 1850.

CITIES, COUNTIES AND TOWNS IN THE STATE OF LOUISIANA.

ATCHAFALAYA BASIN LEVEE DIST.

A. D. BARROW, Secretary. Port Allen, Post Office.

LOANS—When Due. Assessed valuation '97. \$12,721,728. CONSTRUCTION BONDS—Actual value about 20,000,000. 6s, A&O, \$800,000. 1910. Levee tax (per \$1,000) '97. \$10'00. (Subject to call after 1900.)

District contains ten parishes. In addition to the levee taxes the District receives annually \$47,855 from the acreage tax of 2 1/2 cents per acre and about \$50,000 from a tax on produce.

INTEREST payable at the office of the State Auditor, Baton Rouge

BATON ROUGE.—M. CHAMBERS, Treasurer.

Capital of the State and county seat of East Baton Rouge County.

LOANS—When Due. Tax valuation, personal. \$501,970. CAPITAL LOAN—Total valuation 1897. 2,101,970. 8s, A&O, \$7,500. Jan. 1, 1900. Assessment about 2/3 actual value. Subject to call at any time. Total tax (per \$1,000) '97. \$26'00. Floating debt. \$19,003. Population 1890 was. 10,478. Total debt Aug. 1, 1898. 26,503. Population 1895 (est.) 12,500. Tax valuation, real. 1,600,000.

FRANKLIN.—L. B. TARLETON, Mayor.

County seat of St. Mary Parish.

LOANS—When Due. Tax valuation 1898. \$450,000. WATER WORKS BONDS—Real valuation. 1,300,000. 6s, J&J, \$25,000. July 1, 1907. Population in 1890 was. 2,127. Total debt Sept., 1898. \$25,000. Population in 1898 (est.) 3,000.

LAFOURCHE BASIN LEVEE DISTRICT.—Donaldsonville, Post Office.

LOANS—When Due. Int. payable Whitney Nat. Bk., N.O. CONSTRUCTION & MAINT.—Assessed valuation '95. \$8,463,495. 6s, J&J, \$275,000. 1903-1913. Tax rate (per \$1,000) \$10'00. This district comprises portions of the following parishes: Ascension, Assumption, St. James, St. Johns, St. Charles, Jefferson, Plaquemines and Lafourche.

LAKE BORGNE LEVEE DISTRICT.—

JOHN DYMOND, President, } Board of Commissioners. H. S. BELL, Secretary, } New Orleans, Post Office.

LOANS—When Due. Assessed valuation— CONSTRUCTION & MAINT.—St. Bernard Parish. \$1,080,342. 6s, M&N, \$100,000. Dec. 1, 1912. Plaquemines Parish (east bank). 570,136. Subject to call 1/10 yearly after 1902. Total valuation 1896. 1,650,478. Interest payable at State Treasury, Baton Rouge. Population in '90 was abt. 10,326.

NEW ORLEANS.—WALTER C. FLOWER, Mayor.

New Orleans is co-extensive with the parish of Orleans. An amendment to the Louisiana Constitution authorizing the city to refund its debt at a lower rate of interest was adopted in 1892, and up to Sept. 1, 1898, 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 and all those upon which it had option. The amendment provides that the interest tax collected in excess of requirements shall be divided between city schools and city improvements, and about \$250,000 has already been transferred to those departments. The new Louisiana Constitution, in effect May 12, 1898, confirms these arrangements.

LOANS—When Due. LOANS—When Due. CARROLLTON BOND—PREMIUM BONDS, 1875— 8s, \$50. Nov. 1, 1902. 5s, J&J, \$5,224,900. As drawn. CONSTITUTIONAL BONDS—STREET IMPROVEMENTS, '71, Q.— 4s, J&J, \$8,998,500. July 1, 1942. 7-3s, F&A, \$10,000. Feb. 1, 1911. GOLD BONDS, D. S. & G. S.— WATER WORKS— 7s, J&J, \$117,000. July 1, 1922. 5s, J&J, \$10,000. Jan. 1, 1899. INTEREST is payable at City Hall by Board of Liquidation City Debt and in New York City.

TOTAL DEBT.—The subjoined statement shows New Orleans's debt on the dates named.

Table with 5 columns: Date (Sept. 1, '98, Jan. 1, '98, July 1, '97, Jan. 1, '96) and Amount (\$14,360,450, 14,444,390, 14,543,790, 14,835,140).

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. From 1892 to 1895 inclusive 21,000 bonds (par value \$420,000) were paid each year, in two instalments of 10,500 bonds each, on January 15 and July 15; since 1895 bonds to the number of 10,000 are paid semi-annually—20,000 bonds annually. There are two drawings to determine the bonds payable July 15 in each year, and they take place January 31 and April 15 next preceding. The drawings to determine the bonds payable January 15 take place July 31 and October 15.

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 5 columns: Years (1890-1870), Real Estate, Personal Property, Total Ass. Valuation, Rate of Tax p. \$1,000.

Tax rate in 1898 includes: State tax, \$6'00; county tax (levee), \$1'00; city tax, \$20'00.

POPULATION.—In 1890 population was 242,039; in 1880 it was 216,090; in 1870 it was 191,418. Population in 1898 (est.) 275,000.

NEW ORLEANS DRAINAGE DISTRICT.—F. G. FRERET, Secretary.

5s, M&N, \$500,000. May 1, 1938, subject to call after 1900.

SHREVEPORT.—{ R. N. MCKELLAR, Mayor. N. B. MURFF, Comptroller.

Shreveport is the county seat of Caddo County.

Table with 4 columns: NAME AND PURPOSE, Interest Rate, Payable, Principal, When Due, Outstanding (Funding, 5 J&J, Jan. 1, 1916, \$140,500).

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 Sept. 1, 1898, the bonded debt and also the amount of bonds authorized for the levee districts named was as follows:

Table with 3 columns: DISTRICT, Bonds Authorized, Bonds Outstanding (Bossier Levee District, 200,000, \$199,100; Buras Levee District, 35,000, 10,000; Caddo Levee District, 200,000, 199,800; Fifth Louisiana Levee District, 500,000, 460,000; Orleans Levee District, 270,000; Pontchartrain Levee District, 1,000,000, 786,000; Red River, Atchafalaya and Bayou Beuf 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.

Table with 4 columns: NAME AND PURPOSE, Interest Rate, Payable, Principal, When Due, Outstanding (Funding bonds of 1869, 6 J&J, July 1, 1899, \$144,000; Overdue int/st since July, '73, 6 Overdue, 202,470; Funding bonds of 1870, 6 J&J, July 1, 1900, 374,000; Overdue interest, Overdue, 513,555; Funding bonds of 1875, 6 J&J, July 1, 1905, 506,000; Overdue interest, Overdue, 266,250; Real Estate Bank "A," 1838, 6 J&J, Oct., 1861, 500,000; Overdue int/st since July, '42, 6 Overdue, 1,490,520; Real Estate Bank "C," 1838, 6 J&J, Oct., 1861, 5,000; Overdue int/st since July, '42, 6 Overdue, 16,425; State Bank 6 per cents, 1838, 6 J&J, Jan. 1, 1868, 44,000; Overdue int/st since July, '42, 6 Overdue, 144,540; State Bank 5 per cents, 5 Jan. 1, 1887, 3,000; Overdue interest, Overdue, 8,962).

**PAR VALUE OF BONDS.**—The bonds are all for \$1,000.  
**INTEREST.**—Interest on all the bonds is overdue—on most of the old bank bonds since July, 1842, on the funding bonds of 1869 and 1870 since 1873 or thereabouts. The funding bonds of 1875 (Loughboroughs) were all retired prior to May, 1885, and those now outstanding have been reissued since; hence the amount of overdue interest upon them is comparatively small.

**TOTAL DEBT, ETC.**—The subjoined statement shows the total bonded debt recognized by the State and overdue interest thereon on the first of October, 1896, 1894, 1890 and 1888.

	Oct. 1, '96.	Oct. 1, '94.	Oct. 1, '90.	Oct. 1, '88.
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	\$1,370,000
Levee bonds.....	7	J & J	1900	1,986,773
Little Rock & Fort Smith RR....	7	A & O	1900	1,000,000
Memphis & Little Rock RR.....	7	A & O	1899	1,200,000
Little R'k Pine Blf. & N. O. RR.	7	A & O	1900	1,200,000
Miss. Ouachita & Red River RR.	7	A & O	1900	600,000
Arkansas Central RR.....	7	A & O	Apr. 1, 1900	1,350,000

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

Years.	Real Estate.	Personal Property.	Total Assessed Valuation.	Tax rate per \$1000
1897.....	\$117,873,253	\$59,552,873	\$177,426,126	\$4.75
1895.....	.....	.....	\$173,758,764	.....
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.**—The population has been as follows:  
 1890.....1,128,179 | 1860.....435,450 | 1830.....30,388  
 1880.....802,525 | 1850.....209,897 | 1820.....14,255  
 1870.....484,471 | 1840.....97,574 | 1810.....1,062

The proportion of the colored population was 27.59% in 1890 against 26.25% 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, real.....\$725,484  
**COUNTY BONDS—** Tax valuation, personal. 312,738  
 \$200,000..... Total valuation 1895...1,243,751  
 Total debt (last returns) \$200,000 Population 1890 was.....11,419

**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)..... 73.000  
 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. Floating debt..... \$13,000  
**REFUNDING BONDS—** Total debt Feb. 1, 1898. 73,000  
 5s, F&A, \$60,000..... Aug. 1, 1915 | Tax valuation, real.... 1,931,910  
 Bonded debt Feb. 1, '98 \$60,000 | Tax valuation, person'l 631,070

Total valuation 1897..\$2,562,980 | Average school tax..... \$4.75  
 Assessment about 1/2 actual value. | Total tax (per \$1,000) '97... 16.50  
 State tax (per \$1,000)..... \$4.75 | Population 1890 was..... 18,886  
 County tax (per \$1,000).... 5.00 | Population 1880 was..... 13,238  
 County debt tax (per \$1,000) 2.00 | 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) '98... \$4.75  
 Judgment debt..... 63,768 | County tax (per \$1,000) '98. 7.25  
 Floating debt..... 67,896 | City tax (per \$1,000) '98..... 6.00  
 Total debt..... 250,164 | Average school tax '98..... 5.00  
 Cash on hand..... 7,335 | Population in 1890 was. . 25,874  
 Net debt Jan. 1, 1898.... 242,-29 | 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.

**LOANS—** When Due. Total valuation 1897.. \$3,769,128  
**FUNDING BONDS—** Assessment about 1/2 actual value.  
 5s, M&N..... \$100,000 | Total tax per \$1,000 '98... \$16.75  
 Bonded debt Feb. 1, '98. 100,000 | Population 1890 was..... 25,341  
 Tax valuation, real..... 2,860,257 | Tax valuation, personal. 908,871  
 Total valuation, personal. 908,871 | Population in 1898 (est.)... 28,500

INTEREST is payable in New York City.

**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. Tax valuation, person'l. \$3,691,725  
**COUNTY BONDS—** Total valuation 1897... 15,387,979  
 6s, July, \$352,000.... 1907 to 1917 | Assessment about 1/2 actual value.  
 Floating debt..... \$384,242 | State & co. tax (per M) '98... \$12.00  
 Total debt July 1, 1898. 736,242 | Population 1890 was..... 47,329  
 Tax valuation, real.... 11,696,254 | Population 1898 (est.)... 65,000

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, Clerk.

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  
 Tax valuation, personal... 500,000 | Population in 1890 was..... 9,664  
 Total valuation 1897.... 1,050,000 | Population in 1898 (est.)... 11,000

**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 in odd years on the second Tuesday in January, and legislative sessions are limited to sixty days.

**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.  
 Total debt (last returns). \$55,500 | Real valuation (about) \$5,000,000  
 Tax valuation 1897..... 1,847,683 | Population in 1896 was.... 13,006

EL RENO.—

El Reno is in Canadian County. LOANS— REFUNDING BONDS— When Due Total debt Apr. 1, 1896... \$19,636 Tax valuation 1895... 966,817 Assessment about 1/2 actual value City tax (per \$1,000)... \$28.00 Bonded debt Apr. 1, '96... \$17,300 Floating debt... 2,336

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— FUNDING BONDS— When Due Total debt Jan., 1898... \$79,000 Tax valuation 1897... 1,192,601 Real valuation (about)... 8,000,000 Assessment about 1/2 actual value City tax (per \$1,000) (abt)... \$50.00 Floating debt (about)... \$24,000 Population in 1896 was... 16,092

GUTHRIE.—GEO. M. DEGROFF, City Clerk.

Guthrie is in Logan County. LOANS— REFUNDING BONDS— When Due Net debt Feb. 15, 1898... \$72,500 Tax valuation 1895... 2,316,115 Assessment about 2/3 actual value City tax (per \$1,000), '97... \$14.00 WATER WORKS BONDS— 7s, M&N... \$50,000... May 1, 1912 Bonded debt Feb. 15, 1898... \$70,000 Floating debt, less cash... 2,500 Population in 1890 was... 2,788 Population in 1897 (est.)... 12,000

NORMAN.—{ J. A. HALLMIN, Mayor. { J. R. PYLES, Clerk.

Norman is in Cleveland County. LOANS— FUNDING BONDS— When Due Net debt Mar. 1, 1897... \$20,100 Tax valuation 1895... 543,100 Assessment about 2/3 actual value Total tax (per \$1,000)... \$39.10 WATER WORKS BONDS— 6s, Jan. 1, \$13,500... Total debt Mar. 1, 1897... \$21,600 Sinking fund... 1,500 Population in 1890 was... 787 Population in 1895 (est.)... 2,970

OKLAHOMA CITY.—G. W. SPENCER, Clerk.

This city is the county seat of the county of the same name. LOANS— FUNDING BONDS— When Due Int. at Chemical Nat. Bk., N.Y. City. Total debt Feb. 1, 1898... \$98,500 Tax valuation 1895... 2,528,375 Real valuation (about)... 6,000,000 Population in 1890 was... 4,151 Population in 1898 (est.)... 8,000

OKLAHOMA COUNTY.—S. H. MILLER, Clk.

County seat is Oklahoma City. LOANS— FUNDING BONDS— When Due Net debt Feb. 1, 1898... \$134,400 Tax valuation 1898... 4,365,687 Assessment is 1/2 actual value State & Co. tax (per M., '97)... \$13.08 Population in 1894 was... 20,523 Population in 1896 was... 19,999

PERRY.—{ R. E. WADE, Mayor. { E. E. GIBBENS, City Clerk.

LOANS— FUNDING BONDS— (Gold.) When Due Bonded debt Mar. 1, 1898... \$20,000 Floating debt (about)... 6,000 Tax valuation 1897... 333,553 Assessment is 1/2 actual value Pop. lation 1898 (estimated) 3,200

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. Culbertson 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 30 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.

Table with columns: NAME AND PURPOSE, Interest, P. Ct. Payable, When Due, Principal, Outstanding. Rows include Floating debt bonds, Frontier defense, Redemption State debt, Retiring outstanding bonds, etc.

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.

Table showing TOTAL DEBT, ETC. with columns for dates: Sept. 1, '98, Sept. 1, '97, Jan. 1, '95. Rows include Total bonded debt and Of which held in State funds.

Leaving amount outstand'g. \$737,990 \$746,990 \$750,490

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

Table with columns: Years, Real Estate, Pers. Prop., Total, Tax p. \$1,000. Rows show data for years 1897 through 1874.

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.

POPULATION.—The population of Texas has been as follows: 1890... 2,235,523 1870... 818,579 1850... 212,592

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.

CITIES, COUNTIES AND TOWNS

IN THE STATE OF TEXAS.

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

AUSTIN.—LEWIS HANCOCK, Mayor.

This is the capital of the State and the county seat of Travis County. LOANS— FUNDING BONDS— When Due WATER AND LIGHT GOLD (1890)— 5 g. Q.—J., \$1,327,000 July 1, 1930 Subject to call after June 30, 1910, in numerical order. 6s, J&J, 40,000... July 1, 1904 6s, J&J, 72,500... 1925 6s, J&J, \$200,000... 1935

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, New York City. 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. Rows show data for years 1896 through 1895.

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.

Belton is the county seat. LOANS - BRIDGE BONDS— When Due Assessed valuat'n, real, \$8,259,398 Ass'd valuation, pers'l... 3,430,202 Total valuation 1898... 11,7 9,600 REFUNDING BONDS— 5s, Apr., \$41,000... 1908 Assesmt' 30% actual valuation. State and co. tax (per M.) '98 \$8.20 Population in 1890 was... 33,377 5s, A&O, \$53,000... 1938 Population in 1898 (est.)... 45,000 Bonded debt June 10, '98... \$94,000 INTEREST payable at the St. Louis National Bank, St. Louis.

BEXAR CO.—HENRY UMSCHIED, Treasurer.

The county seat is San Antonio. LOANS - COURT HOUSE BONDS—(Con.)— When Due 5s, Apr. 10, \$82,000 Nov. 14, 1935 Subject to call after Nov. 14, 1905 REFUNDING BONDS— 5s, Apr. 10, \$60,000 May 15, 1934 Subject to call after May 15, 1904 6s, Apr. 10, \$25,000 Feb. 16, 1935 Subject to call after Feb. 16, 1905 5s, Apr. 10, \$24,500 Mar. 1, 1909 Subject to call Mar. 1, 1899 5s, Apr. 10, \$50,000 Apr. 10, 1910 Subject to call Apr. 10, 1900 5s, Apr. 10, \$8,000... 1938 Subject to call after 1918. MEX. GULF RR. SUBSIDY— 6s, M&N, \$23,500... May 1, 1902 Subject to call. Total debt Apr. 1, 1898... \$1,110,500 Tax valuation, real... 21,746,155 Tax valuation, pers'l... 10,298,500 Total valuation 1897... 32,044,655 Assessment about 1/2 actual value. State & Co. tax (per \$1,000)... \$10.00 Population in 1890 was... 49,266 Population in 1898 (est.)... 75,000 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. LOANS— COURT HOUSE BONDS— When Due Interest is payable in Angleton. Bonded debt Aug. 1, '97... \$201,798 Floating debt (about)... 22,017 Total debt... 223,815 Sinking fund and cash... 28,286 Net debt Aug. 1, 1897... 195,529 Tax valuation 1898... 6,120,930 Assessment about 1/2 actual value. State & Co. tax (per \$1,000)... \$12.10 Population in 1890 was... 11,506 Population in 1880 was... 9,774 Population in 1897 (est.)... 17,000

OPTIONAL.—The road and bridge bonds due April 10, 1913, are subject to call at the option of the county; the court house bonds are subject to call after five years from date of issue.

BROWN COUNTY.—County seat is Brownwood.
LOANS— When Due. Subject to call at county's option.
BRIDGE BONDS— Interest is payable at Brownwood.
6s, March 1, \$7,400...Nov. 1, 1909
Subject to call at county's option.
5s, April, \$5,500...May 15, 1910
Subject to call after ten years.
COURT HOUSE BONDS—
6s, March 1, \$33,400...Nov. 1, 1909

BRYAN.—H. G. RHODES, City Secretary.
County seat of Brazos County.
LOANS— When Due. Bonded debt Jan. 1, '98. \$26,500
B'LD'G & STREET BONDS— Assessed valuation... 1,275,000
6s, A&O, \$7,500...1902 Real valuation about... 2,750,000
6s, J&D, 2,000...Dec. 1, 1939 City tax (per \$1,000) '98...\$10.00
(Subject to call 1914.) Population in 1890 was... 2,979
WATER WORKS BONDS— Population in 1898 (est.)...4,200
6s, J&D, \$17,000...Dec. 1, 1939
(Subject to call 1914.)

CALDWELL CO.—W. D. FRENCH, Treasurer.
County seat is Lockhart.
REFUNDING BONDS— Assessment about 3/5 actual value.
5s, \$70,000... County tax (per \$1,000) '97. \$5.50
Vault bonds, 5s... 4,500 Population in 1890 was... 15,769
Total debt Feb. 1, 1898... 76,890 Population in 1880 was... 11,757
Tax valuation 1898... 4,296,887 Population in 1895 (est.)... 18,500

COLORADO CO.—J. J. MANSFIELD, Co. Judge.
County seat is Columbus.
LOANS— When Due. Bonded debt July 10, '98 \$62,000
REFUNDING COURT HOUSE Floating debt... 9,000
AND JAIL BONDS— Total debt July 10, '98... 71,000
5s, A&O, \$48,000...July 10, 1927 Assessed valuation, '98 5,414,640
(Subject to call after 1902.) Assessment about 2/3 actual value.
REFUNDING BRIDGE BONDS— Co. tax (per \$1,000) 1897... \$5.20
5s, A&O, \$14,000...July 10, 1927 Population 1890... 19,512
(Subject to call after 1902.) Population 1897 (est.)... 22,438

CORPUS CHRISTI.—{ O. C. LOVENSKIOLD, Mayor.
{ THOS. B. DUNN, Secretary.
Corpus Christi is in Neuces Co.
LOANS— When Due. Tax valuation, real... \$1,165,228
WATER WORKS— Tax valuation, person'l 423,399
6s, g., F&A, \$90,000g. Feb. 1, 1942 Total valuation 1897... 1,588,627
(Subject to call after Feb. 1, 1912) Assessment about 1/2 actual value.
Int. payable at Fourth Nat. Bk., N. Y. Total tax (per \$1,000) '97. \$17.30
Total debt Feb. 1, 1898... \$90,000 Population 1890 was... 4,387
Floating debt... 12,000 Population 1897 (est.)... 5,000
Total debt Feb. 1, 1898... 102,000
TAX FREE.—Bonds of this city are exempt from taxation.

CORSICANA.—P. C. TOWNSEND, Treasurer.
County seat of Navarro County.
LOANS— When Due. a STREET IMPROVEMENT BONDS—
CITY HALL BONDS— 5s, J&J, \$30,000...July 1, 1920
6s, \$10,000...1905 Bonded debt Mar. 1, '98. \$67,500
6s, \$20,000...1907 Street impt. bonds (add.) 30,000
SEWER BONDS— Tax valuation 1890... 2,980,000
5s, J&J, \$20,000...July 1, 1919 Population in 1890 was... 6,285
SCHOOL BONDS— Population in 1897 (est.)... 12,000
8s, \$10,000...1901 a \$500 each.
5s, \$7,500...1919
INTEREST on all the bonds is payable in New York.

CORYELL COUNTY.—
Gatesville is the county seat.
LOANS— When Due. Tax valuation 1898... \$5,000,500
COURT HOUSE & JAIL BONDS— County tax (per M.) '97... \$5.50
5s, \$85,000...Apr. 10, 1937 Population in 1890 was... 16,873
(Subject to call after 1902.) Population in 1895 (est.)... 20,540
Total debt July 10, 1898. \$85,000

DALLAS.—{ JOHN H. TRAYLOR, Mayor.
{ C. G. MORGAN, Auditor.
This is the county seat of Dallas County.
LOANS— When Due. LOANS— When Due.
FUNDING BONDS— WATER SUPPLY 1884-'91—
6s, M&S, \$27,000...Sept., 1904 6s, J&D, \$95,000...Dec., 1914
6s, A&O, 100,000...Apr., 1917 6s, J&J, 99,000...July, 1917
5g, J&J, 197,000g...July, 1931 5s, J&J, 200,000...July 1, 1920
GENERAL IMPROVEMENT— 5g, J&J, 66,000g...Jan., 1921
6s, M&N, \$100,000...Nov., 1913 5s, J&D, 100,000...June, 1931
Subject to call Nov., 1903 WATER WORKS 1882—
SEWERAGE IMPROVEMENT GOLD 6s, J&J, \$98,000...Jan., 1902
BONDS 1890-1891— Former city of East Dallas.
5s, J&J, \$150,000...July 1, 1920 CONSTRUCTION & IMPROVEMENT
5s, J&D, \$150,000...June, 1931 BONDS—
STREET IMPROVEMENT BONDS— 6s, J&J, \$15,000...July, 1916
5g, F&A, \$199,000...Aug., 1928 6s, J&J, 40,000...July, 1918
5s, J&J, 185,000...July, 1929 6s, J&J, 8,000...July, 1919
TEXAS & PACIFIC RR. 1874— PUBLIC SCHOOL BUILD'G BONDS—
7s, A&O, \$63,000...Apr., 1904 6s, J&J, \$13,000...July, 1916

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.

Table with columns: Bonded debt, Floating debt, Total debt, Sinking fund cash assets, Net debt, Water debt (included above). Rows for Aug. 15, '98, Feb. 19, '98, Sept. 1, '97.

DEBT LIMITATION.—The bonded debt of the city of Dallas is limited to about \$2,000,000 by special act of the State Legislature.

WATER WORKS.—In the year 1897 the revenue from water works was \$68,000.

Table: ASSESSED VALUATION.—The city's assessed valuation and tax rate have been as follows:
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.
LOANS— When Due. Sinking fund... \$10,000
BRIDGE BONDS—(Ref.)— Net debt Aug. 1, 1898... 259,000
5s, A&O, \$8,000...Apr. 10, 1906 Tax valuation 1898... \$1,658,530
COURT HOUSE BONDS—(Ref.)— Assessment abt. 1/2 to 1/2 act. value.
5s, A&O, \$249,000...Apr. 10, 1906 State tax (per \$1,000) \$3.80
JAIL BONDS—(Ref.)— County tax (per \$1,000) 5.00
5s, A&O, \$12,000...Apr. 10, 1906 Population in 1890 was... 67,042
Total debt Aug. 1, 1898... \$269,000 Population in 1898 (est.)... 100,000

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.

DENISON.—{ LOUIS LEBRECHT, Mayor.
{ WILL J. SCOTT, Secretary.
This city is in Grayson County.

LOANS— When Due. Bond. debt Aug., 1897... \$212,000
FUNDING BONDS 1884 & 1894— Floating debt... 3,500
6s, J&J, \$30,000... Total debt... 215,500
5s, J&J, 25,000... Sinking fund... 37,375
SCHOOL BONDS 1888 & 1892— Net debt Aug., 1897... 178,125
6s, J&J, \$15,000... Tax valuation 1896... 4,500,000
5s, J&J, 32,000... Assessment about 1/2 actual value.
SEWER BONDS 1890 & 1892— Total tax (per \$1,000) 1896... \$23.10
5s, J&J, \$60,000... Population in 1890 was... 10,958
5s, J&J, 25,000... Population in 1880 was... 3,975
STREET IMPROV. BONDS 1892— Population in 1898 (est.)... 17,500
5s, J&J, \$25,000...

This city has no water debt but pays a hydrant rental of \$2,456 25 per quarter. The corporation owns property valued at about \$450,000.

INTEREST is payable by the Ninth National Bank of New York City
OPTIONAL.—The funding bonds of 1894 are subject to call 1904.
TAX EXEMPT.—All bonds are free from taxation.

DENTON CO.—W. T. BAILEY, Treasurer.
Denton is the county seat.
LOANS— When Due. Sinking fund... \$9,000
COURT HOUSE BONDS— Net debt Jan. 1, 1898... 150,892
5s, A&O, \$90,000...June 1, 1935 Assessed valuation, real... 5,147,300
(Subject to call after 1900.) Assessed valuation, per l... 2,381,465
5s, A&O, \$25,000...Aug. 10, 1936 Total valuation 1897... 7,528,765
(Subject to call after 1906.) Total valuation 1898... 7,607,320
5s, A&O, \$32,000...Feb. 10, 1937 Assessment about 1/2 actual value.
(Subject to call after 1907.) Tax rate (State and Co.) '97. \$9.60
6s, jail bonds... \$392 Denton City tax (p. \$1,000)... \$21.80
6s, bridge bonds... 12,500 Population in 1890 was... 21,289
Bonded debt Jan. 1, 1898... 159,892 Population in 1898 (est.)... 30,000

INTEREST on all bonds payable at the office of the State Treasurer. Interest on bonds maturing 1935 will also be paid at the National Park Bank, New York City, and on those maturing in 1937 at the National Bank of Dallas.

DE WITT CO.—H. E. DAHLMAN, Treasurer.
County seat is Cuero.
LOANS— When Due. COURT HOUSE BONDS—(Con.)—
BRIDGE BONDS— 5s, \$22,000...Aug., 1936
6s, \$27,100... Subject to call after 1901.
6s, \$11,885...1903 Total debt Feb. 15, 1898. \$136,985
COURT HOUSE BONDS— Tax valuation 1897... 6,285,366
6s, \$20,000...Aug., 1934 Assessment about 1/2 actual value.
Subject to call after 1899. Tax rate (per \$1,000) 1898. \$9.50
6s, \$40,000...May, 1935 Population in 1890 was... 14,307
Subject to call after 1900. Population in 1897 (est.)... 15,000
6s, \$10,000...Jan., 1936
Subject to call after 1901.

INTEREST on Court House bonds is payable at New York City and Austin, Tex.; on remaining bonds at Cuero.

DICKENS CO.—H. T. GARNER, Treasurer.
County seat is Dickens.
LOANS— When Due. Total debt... \$33,000
BRIDGE BONDS— Sinking fund... 4,000
6s, July, \$4,000...July 2, 1907 Net debt Apr. 1, 1898... 29,000
6s, May, 8,000...May 8, 1913 Total valuation 1898... 1,383,800
6s, May, 3,000...May 17, 1904 Total valuation 1897... 1,228,692
COURT HOUSE BONDS— Tax rate (per \$1,000) \$7.50
6s, April, \$15,000...June 20, 1907 Population in 1890 was... 295
Bond. debt Apr. 1, 1898... \$30,000 Population in 1897 (est.)... 550
Floating debt... 3,000

INTEREST on the above bonds is payable at Austin, Texas.

EASTLAND CO.—E. P. DAVENPORT, Treas.
County seat is Eastland.
LOANS— When Due. Total debt Aug. 1, '98... \$47,000
COURT HOUSE BONDS— Tax valuation 1898... 3,487,268
5s, \$45,000...1937 County tax (per M.) '97... \$8.00
2,000... Population in 1890 was... 10,373
Population in 1895 (est.)... 13,500

INTEREST on court-house bonds is payable at the Seaboard Nat. Bank, New York City, or at the office of the State Treasurer, Austin.

EL PASO.—{ JOSEPH MAGOFFIN, Mayor.
{ B. S. CATLIN, Clerk.
This is the county seat of El Paso County.

LOANS.—		When Due.
SEWER BONDS—		
7s, J&J, \$17,000	.....	July 1, 1907
6s, J&J, 15,000	.....	July 1, 1938
Subject to call after July 1, 1913		
CITY HALL BONDS—		
6s, J&J, \$30,000	.....	July 1, 1938
Subject to call July 1, 1913		
SCHOOL AND FUNDING BONDS—		
6s, A&O, \$50,000	.....	Apr. 1, 1920
WATER BONDS—		
6s, A&O, \$25,000	.....	Oct. 1, 1909
Subject to call Oct. 1, 1899		

Bonded debt July 1, 1898.	\$126,000
Floating debt.	38,650
Total debt July 1, 1898.	164,650
Sinking fund.	14,688
Net debt July 1, 1898.	149,962
Interest payable at New York.	
Tax valuation 1897.	\$1,744,600
Assessment about $\frac{1}{2}$ actual value.	
Population in 1890 was.	10,338
Population in 1897 was.	18,627

**GALVESTON.**—{A. W. FLY, Mayor.  
THEO. K. THOMPSON, Auditor.  
Galveston is the county seat of Galveston County.

LOANS.—		When Due.
FUNDING BONDS—		
5s, M&N, \$200,000	.....	1905-1915
5s, .....	200,000	1917-1937
LIMITED DEBT BONDS 1881—		
5s, .....	\$1,263,000	1921-1927
LIMITED DEBT BONDS 1891—		
5s, .....	\$1,195,000	1932-1936

LOANS.—		When Due.
PURCHASE BLOCK 321—		
8s, M&S, \$14,000	.....	Mar. '99 to '02
(\$3,500 due each year.)		
SCHOOL HOUSE BONDS—		
5s, .....	\$25,000	.....1937
WATER, STR., IMP. & CITY HALL BONDS—		
5s, .....	\$660,000	.....1928-1936
5s, .....	58,000	.....1936

**PAR VALUE OF BONDS.**—The limited debt bonds are \$100 and multiples thereof.

**INTEREST** is payable in New York and Galveston. All coupons are tax receivable.

**TOTAL DEBT, ETC.**—The subjoined statement shows Galveston's total bonded debt, including the water debt, the floating debt, etc.

	July 31, '98.	Feb. 28, '98.	Feb. 28, '97.
Total bonded debt.	\$3,652,000	\$3,647,500	\$3,426,000
Floating debt.	198,716	82,154	198,970
Total debt.	\$3,850,716	\$3,729,654	\$3,624,970
sinking fund, &c.	804,245	773,107	686,153

Net debt, less cash in var's funds, \$2,958,486 \$2,852,217 \$2,860,713

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:

Years.	Real Estate.	Personal Property.	Total Ass'd Valuation.	City Tax per \$1,000
1898	\$22,424,494	\$4,582,477	\$27,006,971	\$15.00
1897	22,554,618	4,722,036	27,276,654	15.00
1895	19,848,056	5,543,496	25,391,552	15.00
1890	15,970,935	5,062,899	21,033,834	15.00
1881	.....	.....	17,625,862	.....

**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.

LOANS.—		When Due.	Total debt Feb. 1, '98	1898
BRIDGE BONDS—				
5s, Apr. 10, \$185,000	.....	Jan. 10, 1913	\$881,798	
Subject to call after Jan. 10, 1903				
COURT HOUSE & JAIL BONDS—				
5s, A&O, \$250,000	.....	Feb. 9, 1937	185,659	
Subject to call after Feb. 9, 1907.				
GULF COL. & S. FE RR.—				
6s, M&N, \$278,000	.....	May 1, 1902	696,139	
Bonded debt Feb. 1, '98. \$713,000				
Coupons and int. due. 11,677				
Floating debt. 157,121				

**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. About \$5,000 of bridge bonds have been redeemed since April 1, 1898.

LOANS.—		When Due.	Total valuation 1898	1897
BRIDGE BONDS—				
6s, Apr. 10, \$6,000	.....	Apr. 10, 1907	\$3,372,946	
6s, Apr. 10, 2,990	.....	Apr. 10, 1910	3,294,790	
6s, Apr. 10, 7,305	.....	Apr. 10, 1911	Assessment about $\frac{1}{2}$ actual value.	
6s, Apr. 10, 8,000	.....	Apr. 10, 1912	County tax (per \$1,000) '97. \$6.30	
COURT HOUSE BONDS—				
6s, .....	\$67,889	.....1934	Population in 1890 was.....5,910	
Total debt Apr. 1, 1898. \$92,184				

**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.  
D. M. LIVINGSTON, Assessor.

County seat is Gonzales. The \$59,000 of court house bonds belong to the school fund of the county.

LOANS.—		When Due.	Sinking fund assets.	1898
COURT HOUSE BONDS—				
6s, Apr. 10, \$59,000	.....	May 17, 1924	Net debt Jan. 4, 1898. 65,162	
(Optional after 1899.)				
JAIL BONDS—				
6s, Apr. 10, \$10,000	.....	Nov. 10, 1901	Tax valuation, real. \$3,163,160	
Subject to call.				
Interest is payable at Gonzales.				
Bonded debt Jan. 4, '98. \$69,000				
Total debt. 72,548				

Population in 1890 was.....18,016  
Population in 1898 was.....25,000

**GREENVILLE.**—

LOANS.—		When Due.	Total debt Apr. 1, 1896.	1896
FUND'G BONDS, '90 (reg.)—				
6s, A&O, \$7,000	.....	Oct., 1920	\$91,109	
Subject to call Oct., 1910				
Interest payable at New York.				
Real valuation. 1,950,000				
Population in 1890 was.....4,330				
Population 1896 (est.).....9,000				

**HARRIS COUNTY.**—JOHN FARMER, Treas.

LOANS.—		Amount.	Cash in treasury.	1898
Jail bonds.				
Road and Bridge 6s, ann.				
Other bonds.				
Total debt Jan. 1, 1898.				

Population in 1890 was.....37,249  
Population in 1898 (est.).....68,000

**HARRISON CO.**—County seat is Marshall.

LOANS.—		When Due.	LOANS.—	When Due.
COURT HOUSE BONDS—				
6s, Apr. 10, \$33,500	.....	Apr. 10, 1903	COMPROMISE RAILROAD BONDS—	
6s, Apr. 11, \$31,200. Apr. 19, 1901				

**EL PASO CO.**—PARK W. PITMAN, Clerk Co. Ct.

LOANS.—		When Due.
JAIL BONDS—		
5s, .....	\$10,000	.....1938
REFUNDING COURT H. BONDS—		
5s, .....	\$78,000	.....1938
FUNDING BONDS—		
6s, April, \$52,080	.....	1909
(Part due yearly.)		
Interest payable at Austin.		
Bonded debt Feb. 1, '98. \$130,080		

Floating debt.	\$82,652
Total debt Feb. 1, 1898.	212,732
Cash assets.	14,768
Net debt Feb. 1, 1898.	197,964
Tax valuation 1897.	9,593,051
Assessment at nearly full value.	
Tax rate (per \$1,000) '97.	\$11.30
Population in 1890 was.	15,678
Population in 1880 was.	3,845
Population in 1898 (about).	30,000

**FANNIN CO.**—M. C. SADLER, Treasurer.

LOANS.—		When Due.
COURT HOUSE BONDS—		
5s & 6s, Apr. 10, \$36,000	.....	Apr. 10, '04
ROAD AND BRIDGE BONDS—		
6s, Apr. 10, \$3,688	.....	Part yearly.
Total debt Sept. 1, 1898. \$39,688		

Total valuation '98.	\$9,768,520
Assessment about $\frac{1}{2}$ actual value.	
State tax (per \$1,000) '98.	\$3.80
County tax (per \$1,000) '98.	4.50
Population in 1890 was.	38,709
Population 1895 (about).	50,000

**OPTIONAL.**—All of the county's bonds are optional after ten years.

**BONDS.**—The Fannin County permanent school fund owns \$37,443 of the above listed bonds; and \$1,000 is held by the city of Bonham.

**FAYETTE CO.**—R. T. BRADSHAW, Treasurer.

LOANS.—		When Due.
COURT JAIL BONDS—		
5s, Apr. 10, \$15,000	.....	Apr. 10, 1899
COURT HOUSE BONDS—		
6s, Apr. 10, \$5,000	.....	Apr. 10, 1905
ROAD AND BRIDGE BONDS—		
5s, Apr. 10, \$41,500	.....	Apr. 10, 1902
5s, Apr. 10, 10,000	.....	Apr. 10, 1904
5s, Apr. 10, 11,000	.....	Apr. 10, 1906
REFUNDING BONDS 1895.		
5s, A&O, \$75,000	.....	May 15, 1935

Subject to call after May 15, 1905	
Interest payable in New York.	
Total debt Feb. 1, 1898.	\$157,500
Sinking fund.	23,492
Net debt Feb. 1, 1898.	134,008
Tax valuation 1897.	8,465,070
Assessment about $\frac{1}{2}$ actual value.	
State & Co. tax (p. \$1,000) '97.	\$8.80
Population in 1890 was.	31,481
Population in 1880 was.	27,996
Population, 1897 (est.), over	40,000

All bonds except the \$75,000 of refunding bonds are tax exempt. The jail, court house and road and bridge bonds are all owned and held by the Permanent School Fund of Fayette County and are non-negotiable.

**FORT WORTH.**—{B. B. PADDOCK, Mayor.  
J. J. NUNNALLY, Auditor.

This city is the county seat of Tarrant County. The validity of some of the city bonds is the subject of litigation, see CHRONICLE, Vol. 66, page 775.

LOANS.—		When Due.
FUNDING & IMP. BONDS—		
5s, J&J, \$275,000	.....	Jan. 1, 1920
6s, J&J, 175,000	.....	Jan. 1, 1922
HIGH SCHOOL—		
5s, J&J, \$90,000	.....	Jan. 1, 1920
REDEMPTION BONDS—		
6s, M&N, \$158,000	.....	May 1, 1923
Subject to call after May 1, 1903		

SEWER BONDS		When Due.
5, M&N, \$125,000	.....	May 1, 1940
STREET AND SEWER BONDS—		
7s, M&S, \$96,000	.....	Sept., 1914
GENERAL IMPROVEMENT—		
5 M&S, \$300,000	.....	Mch. 1, 1921
WATER BONDS—		
5, M&N, \$100,000	.....	May 1, 1920
6, F&A, 650,000	.....	Feb. 1, 1922
7s, J&J, 150,000	.....	Jan. 1, 1903

\$1,000 each.

**PAR.**—Recent loans have been issued in \$1,000 pieces.

**INTEREST** is payable in New York City.

**GOLD BONDS.**—All bonds are payable in gold.

**TOTAL DEBT, ETC.**—The city's bonded debt on Sept. 1, 1897, was \$1,319,000; sinking fund, investment and cash, \$216,000; net debt, \$1,103,000; water debt (not included in the above total), \$800,000. The city owns property valued in 1896 at \$1,153,357.

**DEBT LIMITATION.**—The city's debt is limited by the city's charter of March 20, 1889 to 6 per cent on the taxable values.

**ASSESSED VALUATION.**—The city's assessed valuation (which is 80 per cent of actual value) and tax rate have been as follows:

Years.	Real Estate.	Personal Property.	Total Valuation.	Tax Rate per \$1,000.
1897	\$15,790,000	\$.....	\$.....	15.00
1894	15,239,230	4,864,738	20,103,968	15.50
1892	14,023,103	7,837,225	21,860,328	21.75
1890	16,502,625	4,804,160	21,306,785	20.55
1889	11,243,727	4,715,143	15,958,870	21.55

The tax rate in 1892 includes city tax proper, \$13.50; county tax, \$5.50; State tax, \$1.50; average school tax, \$1.25; total, \$21.75.

**POPULATION.**—In 1890 it was 23,076—as returned by the city enumerator, 30,000; in 1880 it was 6,663; in 1897 (estimated), 37,000.

**GAINESVILLE.**—{J. R. SHORTRIDGE, Mayor.  
N. C. SNIDER, Auditor.

This is the county seat of Cooke County.

LOANS.—		When Due.
FUNDING BONDS—		
6s, A&O, \$5,000	.....	Mar. 1, 1906
Subject to call at any time.		
IMPROVEMENT BONDS—		
6s, Aug. 1, \$3,000	.....	Aug., 1901
to Aug., 1903		
SCHOOL BONDS—		
6s, A&O, \$14,000	.....	Sept. 1, 1916
Subject to call at any time.		
6s, J&J, \$25,000	.....	Jan. 1, 1942
Subject to call after Jan. 1, 1912		
SEWERAGE & STREET IMP.—		
6s, A&O, \$7,000	.....	Apr. 1, 1919
Subject to call after Apr. 1, 1903		
STREET IMP. BONDS—		
6s, A&O, \$26,500	.....	Oct. 1, 1941
Subject to call after Oct. 1, 1910		

LOANS.—		When Due.
FUND'G BONDS, '90 (reg.)—		
6s, J&J, \$10,000	.....	July, 1934
Subject to call after July, 1904		
Interest is payable in St. Louis Mo., and Gainesville, Tex.		
Bonded debt Jan. 1, '98.	\$90,500	
Floating debt.	1,795	
Total debt.	92,295	
Sinking fund.	7,638	
Net debt Jan. 1, 1898.	84,656	
Tax valuation, real.	2,280,341	
Tax valuation, personal.	1,329,264	
Total valuation 1897.	3,609,605	
Assessment is $\frac{2}{3}$		

**LOANS—** When Due. Assessment about 1/2 actual value.  
**FUNDING BONDS—** State & co. tax (per \$1,000) \$14.80  
 6s, Apr. 1, \$25,230...Apr. 1, 1910 Population in 1890 was...26,721  
 Total debt Mar. 1, 1898...\$92,350 Population in 1880 was...25,177  
 Tax valuation 1898...\$393,660 Population in 1898 (est.)...28,500

**INTEREST** and sinking fund payments on compromise railroad bonds are made by State Comptroller.

**OPTIONAL.**—All bonds are subject to call at the option of the county.

**TAX FREE.**—The bonds are all exempt from taxation.

**HILLSBORO.**—{ C. D. MATTHEWS, Mayor.  
 Hillsboro is in Hill County. { C. A. SULLENBERGER, Treasurer.

**LOANS—** When Due. 5s, g., ..... \$15,000...Jan. 1, 1937  
**CITY HALL BONDS—** Total debt Jan. 1, 1898... \$62,500  
 7s, J&J, \$5,000...Sept. 1, 1905 Sinking fund..... 3,000  
**SCHOOL HOUSE BONDS—** Net debt Jan. 1, 1898... 59,500  
 6s, J&J, \$2,000...July 1, 1909 Water debt (included)... 42,000  
 6s, J&J, 2,500...Sept. 1, 1911 Tax valuation 1897... 2,245,675  
 6s, J&J, 4,000...July 2, 1924 Assessment about 3/4 actual value.  
**WELL (ARTESIAN) BONDS—** Total tax (per \$1,000) '97-\$17.83 1/2  
 6s, A&O, \$7,000...Oct. 1, 1911 County tax (p. \$1,000) '97. 5.00  
**WATER WORKS & SEW. BONDS—** Population in 1890 was...2,541  
 5s, g., J&J, \$19,000 g. Jan. 1, 1935 Population '97 (estim'd)...7,000  
 5s, g., M&S, 8,000 g. Sept. 3, 1935

**HOUSTON.**—{ S. H. BRASHEAR, Mayor.  
 This city is in Harris County. The legality of the award of the \$100,000 improvement bonds included below is the subject of a suit now (Oct. 1, 1898), before the courts. { P. S. BANNER, Secretary.

**LOANS—** When Due. H. T. & B. RR. BONDS—  
**BRIDGE BONDS, 1896—** 8s, A&O, \$9,500...Apr. 22, 1899  
 5s, M&N, \$39,000...May 1, 1936 IMPROVEMENT BONDS—  
**COMPROMISE BONDS—** 5s, J&J, \$100,000...July 1, 1938  
 6s, J&J, \$500,000...Jan. 1, 1918 PAVING AND SEWER BONDS—  
 5s, J&J, 503,000...Jan. 1, 1918 5s, J&J, +250,000...July 1, 1937  
**CONSOLIDATED BONDS—** Subject to call after 1917.  
 6s, J&J, \$12,800...July 1, 1906 REFUNDING BONDS—  
**FUNDING BONDS—** 5s, J&J, \$109,000...Jan. 1, 1937  
 6s, J&J, \$524,000...Jan. 1, 1912 SCHOOL BONDS—  
 6s, M&N, \$100,000...May 1, 1924

**GOLD**—All bonds, according to a city official, are payable in gold.

**INTEREST** on the compromise 5s and 6s and on the paving and sewer bonds is payable at the Union Trust Company, New York City on the funding 6s at the American Exchange National Bank, New York City; others also in New York City.

**TOTAL BONDED DEBT** Aug. 1, 1898, was \$2,108,300; floating debt, \$140,317; total debt, \$2,248,617.

**ASSESSED VALUATION** (about 3/4 actual value) in 1898 was \$22,528,103; city tax (per \$1,000) in 1897 was \$20.00.

**POPULATION** in 1890 was 27,557; in 1897, estimated, 60,000.

**JONES COUNTY.**—THEO. BLAND, Treasurer.  
 County seat is Anson. The validity of the funding bonds has been questioned.

**LOANS—** When Due. Bonded debt Jan. 1, 1898 \$45,203  
**COURT HOUSE BONDS—** Floating debt..... 1,770  
 8s, Apr. 10, \$1,000...Mar. 31, 1900 Total debt Jan. 1, 1898... 46,978  
 5s, ..... 28,350...May 10, 1937 Tax valuation 1898...1,678,367  
**FUNDING BONDS—** Assessments same as actual value.  
 5s, ..... \$10,000..... State & co. tax (per \$1,000) \$10.30  
**BRIDGE BONDS—** Population 1890 was.....3,797  
 6s, Apr. 10, \$4,500...Nov. 14, 1911 Population 1897 (est.)...5,000  
 6s, Apr. 10, 2,500...Nov. 16, 1912

**OPTIONAL.**—Bonds 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.

**LOANS—** When Due. Net debt Apr. 1, 1898... \$55,500  
**REFUNDING BONDS—** Tax valuation 1898...1,417,099  
 ..... \$59,500..... County tax (per \$1,000) \$6.50  
 Interest payable at Benjamin. Population in 1890 was...1,134  
 Total debt Apr. 1, 1898...\$59,500 Population in 1897 (est.)...2,000  
 Sinking fund..... 4,000

**LAMAR CO.**—FRANK D. MALLORY, Treas.  
 County seat is Paris.

**LOANS—** When Due. Tax valuation, real... \$6,672,485  
**BRIDGE BONDS (1890)—** Tax valuation, pers'l... 3,193,642  
 5s, A&O, \$90,000...Apr. 10, 1935 Subject to call after 10 years. Total valuation 1897... 9,866,127  
 5s, A&O, \$44,000...Aug. 10, 1937 Total valuation 1898... 9,818,248  
 Interest payable at Paris, Tex. Assessment about 2/3 actual value.  
 Subject to call after 1907. State tax (per \$1,000) \$3.80  
 Total debt Sept. 1, 1895...\$134,000 County tax (per \$1,000)..... 4.70  
 Sinking funds..... 7,000 Population in 1890 was...37,302  
 Net debt Sept. 1, 1898... 127,000 Population in 1898 (est.)...50,000

**MATAGORDA CO.**—GEO. AUSTIN, Clerk.  
 Bay City is the county seat.

Bonded debt Feb. 15, '98. \$46,420  
 Sinking fund assets..... \$3,500  
 Net debt Feb. 15, 1898... 38,784  
 Assessed valuation, real 1,886,213  
 Assessed valuation, per \$1,030,129 Population in 1890 was...6,000

**McKINNEY.**—J. M. PEARSON, Mayor.  
 This city is the county seat of Collin County.

**LOANS—** When Due. Net debt June 22, 1898... \$41,960  
**WATER BONDS—** Assessed valuation '97...1,469,910  
 5s, J&D, \$29,000...June 1, 1938 Assessment about 3/4 actual value.  
 (Subject to call after June 1, 1918) City tax rate (per \$1,000) \$10.00  
 Bonded debt June 22, '98 \$42,700 Population in 1890 was...2,499  
 Sinking fund..... 840 Population in 1898 (est.)... 5,000

**INTEREST** on water bonds payable at National Bank of Republic, New York.

**McLENNAN CO.**—F. W. BURGER, Treasurer.  
 County seat is Waco.

**LOANS—** Amt. Outstg. Total debt 1898 about... \$120,000  
**Court House bonds,.....** \$3,500 Cash in treasury... 22,853  
**Jail bonds.....** 1,900 Tax valuation 1897... 23,157,233  
**Road and bridge bonds... 90,735** County tax (per \$1,000) '97...3.50  
 Total bonded debt about 110,000 Population in 1890 was...39,204  
 Floating debt about..... 10,000 Population in 1895 (est.)...45,000

**MILAM COUNTY.**—W. A. NABOURS.  
 Cameron is the county seat.

**LOANS—** Amt. Outstg. Cash in treasury..... \$10,308  
**Court House bonds.....** \$73,500 Tax valuation 1898... 7,566,245  
**Jail bonds.....** 20,000 County tax (per \$1,000) '97. \$5.80  
**Road and bridge bonds... 65,872** Population in 1890 was... 24,773  
 Total debt Jan. 1, 1898...159,372 Population in 1898 (est.)...38,000

**NUECES COUNTY.**—County seat is Corpus Christi.

**LOANS—** Amount. Total valuation, 1897...\$5,371,589  
**Court-house and jail 6s..** \$20,000 Total valuation 1898... 5,431,890  
**Jail bonds, 6s.....** 10,000 Assessment about 3/4 actual value.  
**Road & bridge bonds, 6s** 7,445 County tax (per \$1,000) '97. \$4.80  
 Total debt Mar. 3, 1898. 41,445 Population in 1890 was... 8,093  
 Tax valuation, real... 3,449,969 Population in 1897 (est.)...10,000  
 Tax valuation, personal 1,601,675 Bonds are subject to call.

**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. 745,000  
 6s, J&J, \$6,000...1914 Tax valuation, real...1,552,500  
 Subject to call after 1899. Tax valuation, personal. 644,725  
 6s, J&J, \$16,000...1918 Total valuation, 1896... 2,197,225  
 Subject to call at any time. Assessment about 3/4 actual value.  
 5s, M&N, \$12,000... 1936 City and school tax (p. M.) \$11.00  
 Subject to call after 1906. Population in 1890 was... 5,838  
 Bonded debt Aug. 1, '97...\$734,000 Population in 1897 (est.)...10,600

**INTEREST** on the 6 per cent bonds is payable in Palestine; on the 5s in New York City.

**PARIS.**—{ J. C. GIBBONS, Mayor.  
 This is the county seat of Lamar County. The city owns property valued at \$188,000. { SION S. RECORD, Secretary.

**LOANS—** When Due. **WATER WORKS BONDS—**  
**CITY PRISON & FIRE DEP.—** 6s, J&J, \$60,000...Apr. 1, 1937  
 6s, J&J, \$10,000...Nov. 10, 1938 Subject to call after Apr. 1, 1912  
 Subject to call after Nov. 10, 1898 Tax valuation, real...1,552,500  
**FUNDING BONDS—** Subject to call after Oct. 15, 1912  
 6s, J & J, \$5,000..... Jan. 1, 1933  
 ..... 20,000..... Total debt June 1, 1898. \$210,000  
**STREET IMPROVEMENT—** Sinking Fund..... 12,639  
 5s, J&J, \$50,000...Oct. 1, 1929 Net debt June 1, 1898... 245,361  
 Subject to call after Oct. 1, 1909 Water debt (incl'd above) 148,000  
 5s, J&J, \$25,000...June 2, 1930 Tax valuation 1898...4,380,787  
**CITY DEBT BONDS—** Assessment about 3/4 actual value.  
 6s, J&J, \$10,000...Feb. 1, 1912 Tax rate (per \$1,000) '96. \$19.70  
 Subject to call after Feb. 1, 1902 Population in 1890 was...8,254  
 Population in 1897 (est.)...16,000

**INTEREST** is payable at the Fourth National Bank, New York City on January and July 10.

**RED RIVER CO.**—County seat is Clarksville.

**LOANS—** When Due. Tax valuation 1897...\$4,216,313  
**Court House bonds.....** \$14,000 Assessment about 1/2 actual value.  
**Jail bonds.....** 23,500 County tax (per \$1,000) '97. \$6.50  
**Road and bridge bonds... 9,000** Population 1890 was...21,452  
 Total debt Mar. 1, 1898... 52,500 Population 1880 was...17,194  
 Sink. fds. and cash in treas. 14,549 Population in 1895 (est.)...30,000

**OPTIONAL.**—All the loans are subject to call before maturity.

**INTEREST** is payable partly in St. Louis, Austin and Paris.

**RUNNELS COUNTY.**—W. F. SHARP, Treas.  
 County seat is Ballinger.

**LOANS—** When Due. **JAIL BONDS—**  
**BRIDGE BONDS—** 6s, ..... \$7,000.....  
 6s, A&O, \$14,000...Apr. 10, 1910 Total debt Jan. 1, 1898... \$75,500  
 ..... \$20,000..... Tax valuation 1898... 2,775,105  
**COURT HOUSE BONDS—** County tax (per \$1,000) '97...\$4.00  
 6s, ..... \$35,500..... Population 1890 was...3,193  
 Population in 1898 (est.)...4,000

**INTEREST** on the bridge bonds due in 1910 (now in litigation) is payable at the St. Louis National Bank; on the court house bonds, in Austin, Tex.

**SAN ANTONIO.**—This is the county seat of Bexar Co.

**LOANS—** When Due. **SEWER BONDS 1894—**  
**BRIDGE BONDS (1890)—** 5s, M&S, \$500,000...Sept. 1, 1934  
 5s, M&S, \$100,000...Sept. 15, 1920 Subject to call Sept. 15, 1910  
**JUDGMENT BONDS—** PROPERTY CONDEMNED, ETC.—  
 6s, M&N, \$51,000...May 1, 1902 5s, M&S, \$75,000...Sept. 15, 1920  
**CITY HALL, ETC. (1887)—** Subject to call Sept. 15, 1910  
 5s, F&A, \$150,000...Aug. 1, 1917  
 Subject to call at any time.  
**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  
**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:

Years.	Real Estate.	Personal Property, etc.	Total Assessed Valuation.	City Tax per \$1,000.
1898.....	.....	.....	\$30,975,795	\$15.00
1896.....	\$22,000,000	\$8,000,000	30,000,000	17.00
1892.....	24,205,810	6,272,195	30,478,005	14.00
1891.....	23,780,725	6,974,760	30,755,485	14.65
1890.....	21,640,720	5,980,230	27,620,950	11.00
1880.....	6,247,855	2,188,701	8,436,556	10.00

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.—{ A. A. FIELDER, Mayor. { J. H. WHARTON, Secretary. Sherman is the county seat of Grayson County.

Table with columns: LOANS—When Due, IMPROVEMENT BONDS—When Due, FUNDING BONDS—When Due. Includes entries for Texas & Pacific Ry., Houston & Texas Central Ref'd'g Bonds, and Water Works Bonds.

INTEREST on the water bonds is payable at the National Bank of the Republic, New York City; on the Texas & Pacific railroad bonds by State Comptroller at Austin; on all other bonds at the National Park Bank, New York City.

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 1896 about 12,000.

SMITH CO.—JOHN A. LOTT, Treasurer.

Table with columns: LOANS—When Due, Assessed valuat'n, real, \$4,000,000; Railroad Subsidy Bonds—When Due, \$117,000; Bonded debt May, 1895, \$136,800; Sinking fund, 4,960; Net debt May, 1898, 131,840.

TARRANT CO.—JNO. P. KING, County Clerk. County seat is Fort Worth.

Table with columns: LOANS—When Due, BRIDGE BONDS—When Due, COURT HOUSE BONDS—When Due, REFUNDING BONDS—When Due. Includes entries for Bridge Bonds, Court House Bonds, and Refunding Bonds.

INTEREST on the Court House bonds and on the bridge bonds of 1898 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.

TERRELL.—M. C. ROBERTS, Mayor.

Table with columns: LOANS—When Due, WATER-WORKS BONDS—When Due. Includes entries for Water-Works Bonds and Bonded debt Apr. 1, '98, \$33,000.

TEXARKANA.—W. E. ESTES, Assessor and Collector. This city is in Bowie County.

Table with columns: LOANS—When Due, SEWER BONDS—When Due. Includes entries for Sewer Bonds and Bonded debt Jan. 1, '98, \$42,000.

TRAVIS COUNTY.—Z. P. JOURDAN, Treas.

County seat is Austin. Bonds of this county to the amount of \$47,000 have been declared invalid by the U. S. Supreme Court.

Table with columns: LOANS—When Due, ROAD AND BRIDGE BONDS—When Due. Includes entries for Road and Bridge Bonds and Tax valuation 1897, \$16,094,140.

UVALDE COUNTY.—M. W. COLLIER, Treas.

County seat is Uvalde.

Table with columns: LOANS—When Due, COURT HOUSE BONDS—When Due. Includes entries for Court House Bonds and Tax valuation 1898, \$3,004,005.

VAL VERDE CO.—JNO. M. GRAY, Treasurer.

County seat is Del Rio.

Table with columns: LOANS—When Due, BRIDGE BONDS—When Due, REFUNDING BONDS—When Due. Includes entries for Bridge Bonds, Refunding Bonds, and Total valuation 1898, \$2,828,833.

All bonds are payable at the option of the county.

TAX FREE.—All bonds issued by this county are tax exempt.

VICTORIA COUNTY.—County seat is Victoria.

Table with columns: LOANS—When Due, BRIDGE BONDS—When Due, JAIL BONDS—When Due. Includes entries for Bridge Bonds, Jail Bonds, and Total debt Apr. 1, 1896, \$95,559.

OPTIONAL.—All bonds are subject to call after five years from date.

INTEREST is payable at Austin.

WACO.—{ C. C. McCULLOCH, Mayor. { R. W. JABLONOWSKI, City Secretary.

This city is in McLennan County.

Table with columns: LOANS—When Due, CITY HALL BONDS—When Due, FUNDING BONDS—When Due, PUBLIC WORKS BONDS—When Due, SCHOOL BONDS—When Due, SEWER BONDS—When Due. Includes entries for City Hall Bonds, Funding Bonds, Public Works Bonds, School Bonds, and Sewer Bonds.

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 16, 1898, was \$658,500; floating debt, \$2,172; total debt, \$660,672; sinking fund assets, \$57,527; net debt, \$603,145. Total value of property owned by city, including public schools, \$772,356.

DEBT LIMITATION.—Bonded debt is limited by Charter to 8 per cent of assessed valuation.

TOTAL ASSESSED VALUATION in 1897 was \$10,900,120, of which \$7,764,103 was for real estate and \$3,136,017 for personal property. City tax rate (per \$1,000) \$19.50. Property is assessed at 50% actual value.

POPULATION.—The population in 1890 was 14,445; in 1880 was 7,295. According to local figures in April, 1897, it was 29,500.

WALLER CO.—DIXON S. CUNNEY, Treasurer.

County seat is Hempstead.

Table with columns: LOANS—When Due, BRIDGE BONDS—When Due, COURT HOUSE BONDS—When Due, JAIL BONDS—When Due. Includes entries for Bridge Bonds, Court House Bonds, and Jail Bonds.

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.

Table with columns: Bonded debt Jan. 1, 1898, \$97,300; Floating debt, 1,200; Total debt Jan. 1, 1898, 98,500; Sinking fund, 4,000; Net debt Jan. 1, 1898, 94,500.

INTEREST at 6% is payable at the National Park Bank, N. Y. City.

WILBARGER CO.—J. M. BATCHELOR, Treas'r.

Vernon is the county seat.

Table with columns: LOANS—Am't, Outst'd'g, Cash in treasury, Net debt Apr. 1, 1898, Tax valuation 1898, County tax (per M.) '97, Population in 1890 was, Population in 1898 (est.).

WILLIAMSON CO.—S. K. P. JACKSON, Treas.

County seat is Georgetown.

Table with columns: LOANS—When Due, REFUNDING BONDS—When Due. Includes entries for Refunding Bonds and Total valuation 1893, \$12,330,040.

OPTIONAL.—All of the county's bonds are subject to call.

TAX FREE.—The jail and court house bonds are exempt from taxation.

WILSON COUNTY.—W. A. SCOTT, Treasurer.

County seat is Floresville

Table with columns: Bonded debt Apr. 1, '98, \$21,000; Floating debt, 3,100; Total debt Apr. 1, 1898, 24,100; Tax valuation 1898, 3,894,700.

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.

Table with columns: County, Total Debt, Tax Valuation, Tax Rate per \$1,000, Population 1895. Lists counties such as Abilene, Anderson, Aransas, Archer, Armstrong, Atascosa, Austin, Bandera, Bastrop, Baylor, Bee, Blanco, Borden, Bosque, Bowie, Brazos, Burleson, Burnet.

County—	Total Debt.	Tax Valuation.	Tax Rate per \$1,000.	Popu- lation.	County—	Total Debt.	Tax Valuation.	Tax Rate per \$1,000.	Popu- lation.
Calhoun County.....	\$20,140	\$1,619,081	\$5.00	2,500	Lavaca County.....	\$110,500	\$5,406,743	\$5.40	25,000
Cameron County.....	80,549	3,361,511	7.25	19,524	Leon County.....	41,112	*2,041,685	6.50	16,600
Cherokee County.....	21,000	*2,992,359	4.50	24,000	Limestone County.....	73,255	*6,931,160	4.50	27,000
Childress County.....	63,060	*1,722,870	8.50	2,322	Live Oak County.....	21,251	*1,616,065	5.00	3,000
Clay County.....	59,910	*4,347,992	6.50	12,000	Llano County.....	85,336	2,646,571	6.00	8,500
Coleman County.....	37,132	*4,647,674	5.00	8,112	Lubbock County.....	20,577	*677,693	.....	500
Collin County.....	54,600	*10,920,130	4.70	48,397	Marion County.....	197,000	*1,191,719	14.50	13,000
Collingsworth County.....	29,737	*996,747	6.50	1,194	Martin County.....	22,000	*624,398	5.00	700
Comal County.....	72,640	*2,211,008	6.20	8,000	Maverick County.....	14,500	2,167,953	4.50	5,000
Comanche County.....	80,044	*4,182,256	6.50	18,500	McCulloch County.....	20,496	*1,769,182	5.20	3,600
Concho County.....	37,000	1,596,647	4.50	1,196	Medina County.....	43,428	*2,785,150	6.20	7,000
Cooke County.....	19,000	7,445,105	5.00	26,266	Menard County.....	22,100	*1,154,925	5.00	2,000
Cottle County.....	32,200	*1,422,958	6.50	822	Mills County.....	32,500	*2,189,665	9.00	7,000
Crosby County.....	10,000	1,093,235	5.50	600	Mitchell County.....	90,958	*1,977,050	8.50	2,500
Deaf Smith County.....	17,000	776,050	6.10	300	Montague County.....	10,000	*5,875,504	4.00	25,000
Delta County.....	18,907	*1,938,788	6.50	12,000	Montgomery County.....	38,815	*2,833,060	6.25	15,000
Dimmit County.....	25,800	1,408,942	10.20	1,100	Morris County.....	14,070	848,036	6.50	9,000
Donley County.....	30,000	*1,709,202	6.00	2,050	Navarro County.....	43,500	*10,430,174	4.95	42,000
Duval County.....	44,383	*2,084,777	4.00	( <sup>o</sup> )7,598	Nolan County.....	20,780	*2,031,854	6.50	2,000
Edwards County.....	38,768	*1,601,259	6.50	2,400	Oak Cliff, Dallas County.....	45,500	1,276,275	.....	( <sup>o</sup> )8 4,500
Ellis County.....	211,000	*14,206,720	5.20	37,500	Oldham County.....	12,000	*735,516	6.50	380
Ennis, Ellis Co.....	62,000	1,500,208	.....	8,000	Orange County.....	37,511	1,764,040	6.50	5,500
Erath County.....	53,500	*5,082,562	5.50	25,300	Palo Pinto County.....	37,311	3,282,305	4.50	9,500
Falls County.....	31,530	8,019,080	5.20	( <sup>o</sup> )20,760	Panola County.....	35,337	*1,642,791	6.50	15,000
Fisher County.....	16,700	*1,544,823	7.50	2,500	Parker County.....	32,712	*6,092,875	4.70	25,000
Floyd County.....	14,000	*964,680	6.50	1,200	Potter County.....	32,000	*1,508,278	8.00	1,800
Foard County.....	47,421	*1,219,095	6.50	1,800	Presidio County.....	96,000	*2,659,908	5.20	5,250
Ft. Bend County.....	103,725	*5,702,640	6.50	13,000	Rains County.....	15,936	1,177,489	6.50	6,500
Freestone County.....	30,000	*2,845,695	5.10	18,000	Randall County.....	24,116	*767,404	8.00	1,000
Frio County.....	31,656	*2,103,129	4.70	4,000	Reeves County.....	39,995	*2,134,817	6.50	4,000
Grayson County.....	25,500	*17,281,428	4.30	70,000	Robertson County.....	81,710	*5,542,490	4.50	38,000
Gregg County.....	34,495	*1,565,630	7.70	9,500	Rockdale, Milam Co.....	32,000	805,490	.....	2,500
Grimes County.....	24,248	*3,704,871	5.50	25,000	Rockwall County.....	26,445	*2,057,470	5.83	8,000
Groesbeck, Limestone Co.....	14,500	479,000	19.00	( <sup>o</sup> )663	San Augustine County.....	24,530	*988,110	6.50	7,000
Guadalupe County.....	34,000	*4,575,217	5.70	17,000	San Jacinto County.....	17,085	1,633,278	6.20	8,250
Hale County.....	16,124	*893,250	7.50	1,200	San Saba County.....	15,000	*2,752,439	5.20	7,277
Hall County.....	44,743	*1,531,591	6.50	1,800	Scurry County.....	40,722	*1,121,186	8.50	1,700
Hamilton County.....	30,500	*3,433,217	6.00	12,000	Shackelford County.....	67,000	*2,032,636	6.50	3,000
Hardeman County.....	78,000	1,943,349	6.50	3,588	Shelby County.....	38,317	*2,075,350	7.00	15,500
Hardin County.....	15,446	*1,252,402	\$6.50	5,000	Starr County.....	25,897	1,974,135	8.80	11,790
Hartley County.....	27,101	*1,076,356	7.50	500	Stephens County.....	24,604	*2,373,592	6.00	7,000
Haskell County.....	64,740	*2,117,620	6.50	1,800	Sterling County.....	11,762	*1,228,675	5.40	1,000
Hays County.....	35,750	*3,264,370	6.50	( <sup>o</sup> )11,352	Stonewall County.....	42,240	*1,371,971	8.70	1,144
Hemphill County.....	17,500	*1,073,088	6.50	1,000	Sutton County.....	36,879	1,332,198	5.25	1,600
Henrietta, Clay County.....	29,000	1,100,000	.....	2,000	Taylor County.....	48,000	*4,398,586	6.50	9,000
Hidalgo County.....	25,300	*1,980,975	6.50	5,000	Throckmorton County.....	57,404	*1,674,349	6.50	1,700
Hill County.....	159,000	*10,500,870	5.00	34,500	Titus County.....	25,000	*1,485,554	6.50	10,500
Honey Grove, Fannin Co.....	34,000	1,165,000	.....	( <sup>o</sup> )1,828	Tom Green County.....	49,000	*3,789,529	5.00	7,100
Hood County.....	54,013	*2,042,606	7.25	9,000	Trinity County.....	15,479	*1,605,287	5.00	9,500
Hopkins County.....	86,318	*4,573,195	10.30	( <sup>o</sup> )20,572	Tyler County.....	38,670	*1,633,434	6.50	13,200
Houston County.....	28,000	*3,070,250	4.00	23,000	Upshur County.....	37,071	*1,678,659	6.50	15,000
Howard County.....	19,209	1,373,799	6.00	2,600	Walker County.....	42,796	2,352,780	4.00	14,500
Huntsville, Walker County.....	30,500	600,000	.....	( <sup>o</sup> )1,509	Ward County.....	19,610	*953,503	6.50	750
Jack County.....	36,000	2,901,685	6.50	10,400	Webb County.....	23,132	*3,302,860	6.00	16,295
Jackson County.....	57,825	*2,923,471	6.80	5,500	Wharton County.....	85,575	4,752,300	7.30	10,000
Jefferson County.....	103,381	*4,988,000	8.70	9,000	Wheeler County.....	27,312	*736,669	6.50	1,250
Johnson County.....	81,000	*7,572,500	4.50	30,500	Wichita County.....	88,742	*3,146,057	6.50	7,500
Karnes County.....	88,171	*3,520,966	6.20	4,500	Wise County.....	110,000	*5,721,773	8.00	28,000
Kaufman County.....	32,000	*7,881,272	5.50	23,000	Wood County.....	24,246	2,695,113	5.00	18,500
Kent County.....	44,283	*1,133,153	6.50	750	Young County.....	61,259	2,799,728	5.40	6,500
Kerr County.....	25,000	2,002,566	5.30	5,400	Zapata County.....	21,500	*2,843,626	7.50	( <sup>o</sup> )3,562
Kimble County.....	26,695	*1,268,980	5.30	2,300	Zavala County.....	11,460	1,305,124	5.00	1,050
King County.....	37,004	*973,785	8.25	173					
Lampasas County.....	46,500	*2,930,679	5.00	7,000					
Laredo, Webb County.....	125,054	*2,138,494	23.00	13,000					
La Salle County.....	38,000	*1,902,995	6.30	3,100					

\* Valuations for 1898; others 1897.

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Huntsville, Ala.	172	Key West, Fla.	171	Lincoln County, Kan.	133	Marion, Ind.	93
Huntsville, Tex.	182	Kidder County, N. D.	123	Lincoln Township, Kan.	133	Marion, Kan.	136
Hutchinson, Kans.	132	Killingly, Conn.	36	Lincoln, Mass.	24	Marion, Mo.	121
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Ipswich, Mass.	24	Knox County, Ind.	92	Live Oak County, Tex.	182	Martin County, Ind.	94
Iron County, Wis.	107	Knox County, Tenn.	164	Livingston, Mont.	138	Martin County, Tex.	182
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Jackson, Miss.	174	Lackawanna County, Pa.	69	Long Branch, N. J.	62	Matawan (Borough), N. J.	65
Jackson, Tenn.	164	Lafayette, Ind.	92	Long Island City, N. Y.	48	Mattoon (City), Ill.	99
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Jackson County, Tex.	182	Lake County, Cal.	147	Lorain, Ohio	84	Mayville, N. D.	124
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Jackson County, Wis.	110	Lake County, Minn.	112	Los Angeles, Cal.	147	Meade, Kan.	136
Jacksonville, Fla.	171	Lake County, Ohio	83	Los Angeles County, Cal.	147	Meade County, Kan.	133
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Jefferson County, Ark.	176	Lancaster County, Pa.	70	Lycoming County, Pa.	70	Medicine Lodge, Kan.	134
Jefferson County, Col.	142	Lancaster County, Neb.	128	Lyme, Conn.	39	Medicine Lodge Towns'p, Kan.	136
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Jefferson County, Ill.	98	Lander County, Nev.	155	Lynchburg, Va.	158	Medina County, Ohio	89
Jefferson County, Ind.	94	Landsdale, Pa.	74	Lynn, Mass.	25	Medina County, Tex.	182
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Jefferson County, N. Y.	57	Lansingburg, N. Y.: & Sch. Dist.	48	Lyon County, Ky.	163	Melrose, Mass.	26
Jefferson County, Ohio	83	Lansing, Mich.	104	Lyon County, Nev.	155	Memphis, Mo.	122
Jefferson County, Pa.	74	La Plata County, Col.	142	McCannellsville, O.	89	Memphis, Tenn.	164
Jefferson County, Tex.	182	La Porte, Ind.	92	McCracken County, Ky.	162	Menard County, Tex.	182
Jefferson County, Wash.	152	La Porte County, Ind.	92	McCook County, S. D.	126	Mendocino County, Cal.	147
Jefferson County, W. Va.	160	Laramie City, Wyo.	139	McCulloch County, Tex.	182	Menominee County, Mich. & Sch. Dist.	104
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Johnson County, Ill.	101	Lathrop, Mo.	122	McPherson, Kan.	136	Merchantville, N. J.	65
Johnson County, Ind.	94	Lauderdale County, Tenn.	164	McPherson Township, Kan.	136	Meriden, Conn.	36
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Johnson County, Tex.	182	Laurens County, S. C.	168	Macon, Ga.	170	Meredith, N. H.	13
Johnson County, Wyo.	139	Lavaca County, Tex.	182	Macoupin County, Ill.	99	Meridian, Miss.	174
Johnston, R. I.: & Sch. Dist.	32	Lawrenceburg, Ind.	92	Macon County, Mo.	120	Merrimack County, N. H.	12
Johnstown (Town), N. Y.	48	Lawrence, Kan.	133	Macon County, Mo.	120	Mesa County, Col.	142
Johnstown (City), N. Y.	48	Lawrence, Mass.	24	Macon, Mo.	120	Methuen, Mass.	26
Johnstown, Pa.	69	Lawrence County, Ill.	98	Macoupin County, Ill.	99	Miami County, Ind.	94
Joliet, Ill.	98	Lawrence County, Ind.	94	Madison, Conn.	39	Miami County, Kan.	134
Jonesboro City, Ill.	101	Lawrence County, Ohio	83	Madison, Ga.	170	Miami County, Ohio	84
Jones County, Texas	180	Lawrence County, Pa.	74	Madison, Ind.	92	Miamisburg, Ohio	84
Joplin, Mo.	120	Lawrence County, S. D.	125	Madison, N. J.	62	Michigan	102
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Kankakee County, Ill.	98	Lebanon, Ind.	94	Madison County, Ky.	162	Middlefield Conn.	36
Kankakee School Dist., Ill.	98	Lebanon, N. H.	13	Madison County, Miss.	174	Middleport, Ohio	85
Kansas	129	Lebanon, O.: & School Dist.	88	Madison County, Mont.	138	Middlesborough, Ky.	162
Kansas City, Kan.	133	Lebanon, Pa.	70	Madison County, Ohio	84	Middlesex County, Mass.	26
Kansas City, Mo.: & Sch. Dist.	120	Lebanon County, Pa.	74	Madisonville, Ohio	84	Middlesex County, N. J.	62
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Kaufman County, Tex.	182	Lee Co. Inlet S. Dr. D., Ill.	101	Mahoning County, Ohio	84	Middletown, N. Y.	49
Kaw Township, Mo.	120	Lee County, Iowa	116	Maine	7	Middletown, Ohio	85
Kearny County, Kan.	136	Leetonia, Ohio	88	Malden, Mass.	25	Middletown, S. S. D., Ohio	89
Kearney, Neb.	128	Lehigh County, Pa.	74	Malden, Mo.	122	Midland County, Mich.	105
Kearney, N. J.	62	Leicester, Mass.	31	Mamakating, N. Y.	49	Mifflin County, Pa.	70
Keene, N. H.	12	Lemhi County, Idaho	140	Manchester, Conn.	39	Milam County, Tex.	180
Keeseville, N. Y.	57	Lenox, Mass.	31	Manchester, Mass.	25	Milan, Mo.	122
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Kennebunkport, Me.	10	Le Roy Township, Kan.	136	Mandan, N. D.	123	Millford, Conn.	37
Kennebunk, Me.	10	Le Sueur, Minn.	112	Manhattan, Kan.	136	Millford, Mass.	26
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Kenosha County, Wis.	108	Lewiston, Me.	9	Manitowoc, Wis.	108	Millburn, N. J.	65
Kent County, Del.	74	Lewiston, N. Y.	57	Manitowoc County, Wis.	108	Millbury, Mass.	26
Kent County, Mich.	104	Lexington, Ky.	162	Mankato, Minn.	112	Mille Lacs County, Minn.	112
Kent County, Texas	182	Lexington, Mass.	24	Manlius, N. Y.	57	Mills, Mass.	31
Kent, Ohio	83	Lexington, Mo.	120	Mansfield, Conn.	39	Mills County, Tex.	182
Kenton, Ohio	83	Lexington, Va.	157	Mansfield, Mass.	31	Millvale, Pa.	70
Kenton Un. Sch. Dist., Ohio	88	Liberty, Mo.	122	Mansfield, Ohio	84	Millville, N. J.	65
		Liberty Township, Kan.	136	Maple Hill Township, Kan.	136	Milton, Mass.	31
		Liberty Township, Mo.	122	Marathon County, Wis.	108	Milton, N. H.	13
		Liberty (Town), N. Y.	48	Marathon, N. Y.	49	Milwaukee, Wis.	108
				Marblehead, Mass.	25	Milwaukee County, Wis.	109



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Red Wing, Minn.	113	Salineville, Ohio	89	Skagit County, Wash.	153	Tarrant County, Tex.	181
Redwood County, Minn.	113	Salisbury, Conn.	39	Skowhegan, Me.	10	Tarrytown, N. Y.	55
Redwood Falls, Minn.	113	Salisbury (City), N. C.	166	Smith Centre, Kan.	136	Taunton, Mass.	29
Reedsburg, Wis.	109	Salisbury (Township), N. C.	166	Smith County, Tex.	181	Taylor County, Tex.	182
Reeves County, Texas.	182	Salt Lake City, Utah.	144	Smith'd & Portl'd Pike Dist., O.	89	Taylor County, Wis.	110
Reno, Nev.	155	Salt Lake County, Utah.	144	Smithtown, N. Y.	57	Tazewell County, Ill.	101
Reno County, Kan.	134	Salt Pond Township, Mo.	122	Smoky Hill Township, Kan.	136	Tecumseh, Neb.	129
Renovo, Pa.	72	San Antonio, Tex.	180	Smyrna, N. Y.	55	Tehama County, Cal.	150
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Richland Township, Ill.	101	Sandwich, N. H.	13	Somerset County, N. J.	64	Thomas County, Kan.	135
Richland, N. Y.	57	Sanford, Fla.	171	Somerset County, Pa.	74	Thomaston, Conn.	39
Richland County, Ill.	100	San Francisco, Cal. (Cy. & Co.)	149	Somersworth, N. H.	13	Thomaston, Me.	10
Richland County, N. D.	124	Sangamon County, Ill.	100	Somerville, Me.	10	Thompson, N. Y.	55
Richmond, Ind.	93	Sangamon Township, Ill.	101	Somerville, Mass.	29	Thornton, N. H.	13
Richmond, Me.	10	San Jacinto County, Tex.	182	Sonoma County, Cal.	150	Throckmorton County, Tex.	182
Richmond, Mo.	122	San Jacinto and Pleasant Valley Irrigation District.	149	Souderton, Pa.	73	Thurston County, Wash.	154
Richmond, Va.	159	San Joaquin County, Cal.	149	South Amboy, N. J.	65	Ticonderoga, N. Y.	55
Richmond County, N. Y.	54	San Jose, Cal.	149	South Bend, Ind.	93	Tiffin, Ohio.	87
Richmond Hill, N. Y.	57	San Juan County, Col.	143	South Bethlehem, Pa.	73	Tiffin School District, O.	89
Richmondville, N. Y.	57	San Juan County, Wash.	153	Southbridge, Mass.	29	Tilton, N. H.	13
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Ridge Township, Ohio.	86	San Miguel County, Col.	143	South Dakota.	124	Tippecanoe Co. & School Dist.	89
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Riley County, Kan.	135	San Saba County, Texas.	182	South Hadley, Mass.	29	Tipton County, Tenn.	165
Riley, Ohio.	89	Santa Ana, Cal.	149	South Haven Township, Kan.	136	Tipton, Ind.	94
Ripley, Ohio.	89	Santa Anna, Ill.	100	South Kingstown, R. I.	33	Titusville, Pa., and Sch. Distr.	73
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Rio Blanco County, Col.	143	Santa Barbara County, Cal.	149	South Norwalk, Conn.	38	Tiverton, R. I.	33
Rio Township, Ill.	101	Santa Clara County, Cal.	149	South Omaha, Neb.	129	Todd County, Minn.	114
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Riverside, Ohio.	86	Santa Cruz County, Cal.	149	South Portland, Me.	10	Tombstone, Ariz.	145
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Robertson County, Tex.	182	Santa Rosa, Cal.	149	Spencer County, Ind.	93	Tomawanda, N. Y., & Sch. Dist.	55
Robinson Township, Ill.	101	Saranac Lake, N. Y.	57	Spencer County, Ky.	163	Topsham, Me.	10
Rochester, Minn.	113	Saratoga (Town), N. Y.	57	Spencer County, Mass.	29	Topsheke, Kans.	135
Rochester, N. H.	13	Saratoga County, N. Y.	54	Spokane County, Wash.	154	Toronto, Ohio.	87
Rochester, N. Y.	54	Saratoga Springs, N. Y.	54	Spokane, Wash.	153	Torrington, Conn.	39
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Rockaway, N. J.	65	Sarcozie Township, Mo.	122	Sprague, Wash.	154	Towner County, N. D.	124
Rockbridge County, Va.	159	Sargent County, N. D.	124	Springfield, Ill.	101	Tracy, Minn.	114
Rock County, Minn.	113	Saugus, Mass.	29	Springfield, Mass.	29	Travis County, Tex.	181
Rock County, Wis.	110	Sauk County, Wis.	110	Springfield, Mo.	122	Trenton, Mo.	122
Rock Cr. Twp., Coffey Co., Kan.	136	Sault Ste. Marie, Mich.	105	Springfield, N. H.	13	Trenton, N. J.	64
Rock Cr. Twp., Nem. Co., Kan.	182	Saunders County, Neb.	129	Springfield, O.	86	Trinidad, Colo.	143
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